

Revenues

Overview

The District's budget preparations begin with revenue projections. To make those projections as accurate as possible, we review each revenue source and make determinations based on key economic factors, past trends and specific program trends.

Economic Assumptions

ACHD's revenues do not occur in a vacuum: they are reflective of national, state and regional trends. These assumptions were developed after reviewing the projections of the State and Local economic forecasts, including Global Insight and Revenue Forecast manuals.

Idaho's economic recovery officially started in the last quarter of 2009 with the first increase in nonfarm employment in almost two years. Minimal increases (1.5% to 2%) are expected to continue through 2011 then grow to nearly 3% for 2012 and 2013. According to the Idaho Department of Financial Management, "IHS Global Insight's spring 2010 regional economic forecast ranked Idaho as the nation's top percentage job creator for 2010-2012". Although the jobs outlook is positive, the Treasure Valley currently leads the nation in home foreclosures. This will continue to dampen the development outlook for Ada County at least through 2011.

ACHD Major Source Revenue Chart

ACHD has a variety of revenue sources that are both stable (i.e. property taxes) and unstable (i.e. development impact fees). ACHD has three major revenue sources: Property Taxes, Highway Users Fund, and Development Impact Fees. These revenues represent over 75% of the total revenue ACHD receives. Development Impact Fees are the most volatile source of revenue we have and are directly related to economic conditions. This chart illustrates actual revenues ACHD has received from our three major revenue sources.

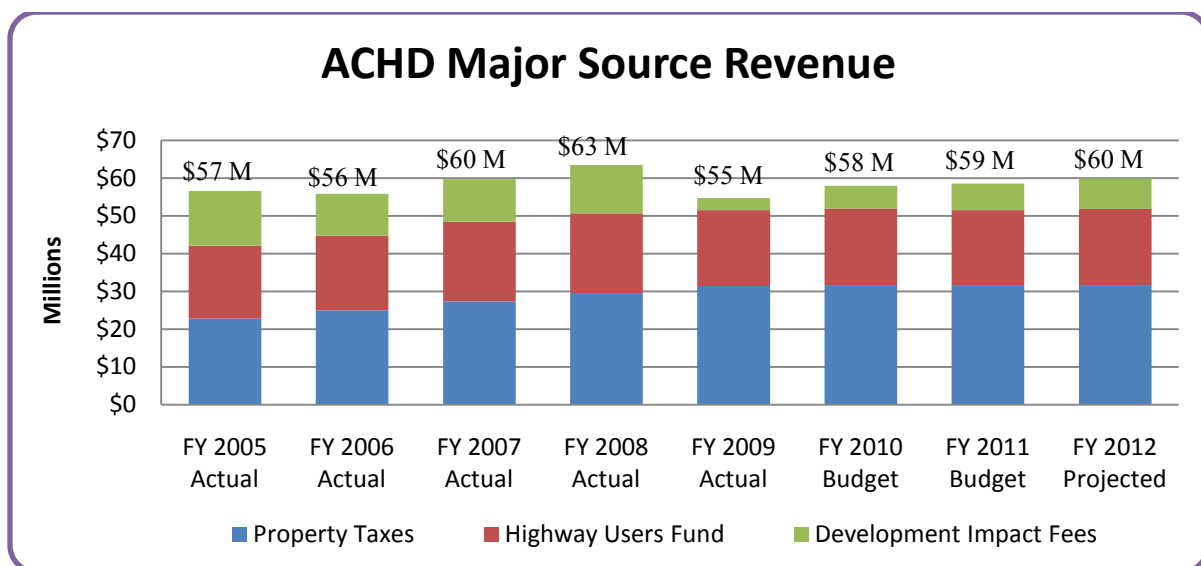


Chart 4

Revenue Descriptions

Property Taxes

Property taxes remain the single largest General Fund revenue of the Highway District. Property taxes are assessed to taxpayers based on “taxable market value” of properties and upon a rate formula prescribed in Idaho Code 63-802. This revenue is limited to a 3% increase per year by Idaho Statute. However, there is a provision in the Idaho Statute that allows for a property tax increase based on new construction. Property taxes are recognized as revenue when the amount of taxes levied is measurable and tax proceeds are available to finance current period expenditures.

The Ada County Assessor stated that the 2010 total taxable market value fell approximately 13% in Ada County. The new construction value was 48% less in 2010 than 2009. Despite the huge drops in new construction value, the new residential count was about 18.5% lower and the new commercial count was only 6% lower. All taxable property in Idaho must be appraised annually to reflect market value. All property is physically inspected every five years and values adjusted accordingly. The ACHD Commission approved to levy the same property tax amount in FY 2011 as in FY 2010, foregoing the 3% increase and growth portion. This is the second consecutive year the Commission has not increased the amount of property taxes levied. They felt it was prudent to not increase taxpayer’s costs to ACHD during these tough economic times.

ACHD Historical Property Tax Certification					
FY	Tax Certification	Mil Levy Rate	New Construction Roll Value	Taxable Market Value	ACHD Budget
2005	\$ 22,598,311	0.001032420	\$ 873,994,109	\$ 21,888,673,044	\$ 67,200,000
2006	\$ 24,494,052	0.001010326	\$ 1,182,393,000	\$ 24,243,703,657	\$ 72,000,000
2007	\$ 26,957,846	0.009549550	\$ 1,720,591,399	\$ 28,229,418,283	\$ 87,202,000
2008	\$ 29,600,291	0.000871639	\$ 1,952,265,627	\$ 33,959,344,103	\$ 87,970,000
2009	\$ 31,673,878	0.000909533	\$ 1,311,835,055	\$ 34,824,294,358	\$ 84,461,000
2010	\$ 31,693,279	0.001023202	\$ 701,030,885	\$ 30,974,584,417	\$ 78,700,000
2011	\$ 31,693,279	0.001186630*	\$ 370,451,309	\$ 26,708,651,637*	\$ 84,000,000
	*estimate				

Table 4

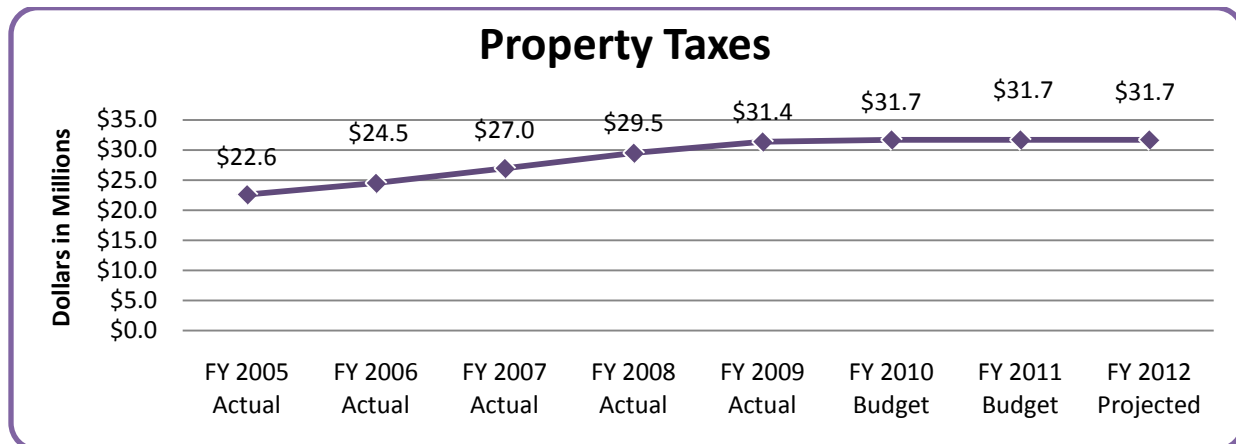


Chart 5

Highway User's Fund

The Highway User's Fund (HUF) is limited by Idaho Statute (IC40-701) and is tied directly to gasoline tax and vehicle registration. Idaho charges a fuels tax on various types of motor fuels. "Motor fuels" refers to gasoline, gasohol, special fuels, or any other fuel used to operate motor vehicles, boats or aircraft. The fuels tax is included in the price paid for delivered fuel or fuel purchased at the pump. The fuels tax collected provides funding for building and maintaining Idaho roads, bridges, and recreational areas.

The fund was first established in 1913 for annual vehicle registrations. Since that time, various increases have occurred with the last update in 1996 to increase the gasoline and special fuels tax from 21 to 25 cents per gallon and increase vehicle registration from \$24.00 to \$48.00. The four cents and additional registration fee goes into a new Restricted Highway Account with distribution 50/50 with local governments.

This revenue source has increased less than 2% over the past five years. It is anticipated to decrease over the next few years as fewer vehicles are on the road, higher gasoline prices, and vehicles becoming more fuel efficient. The 2010 HUF revenue decreased 2.7% based on the current economy; therefore, we are projecting a 2% decrease in FY 2011 followed by a slight increase for 2012 as the economy slowly turns around.

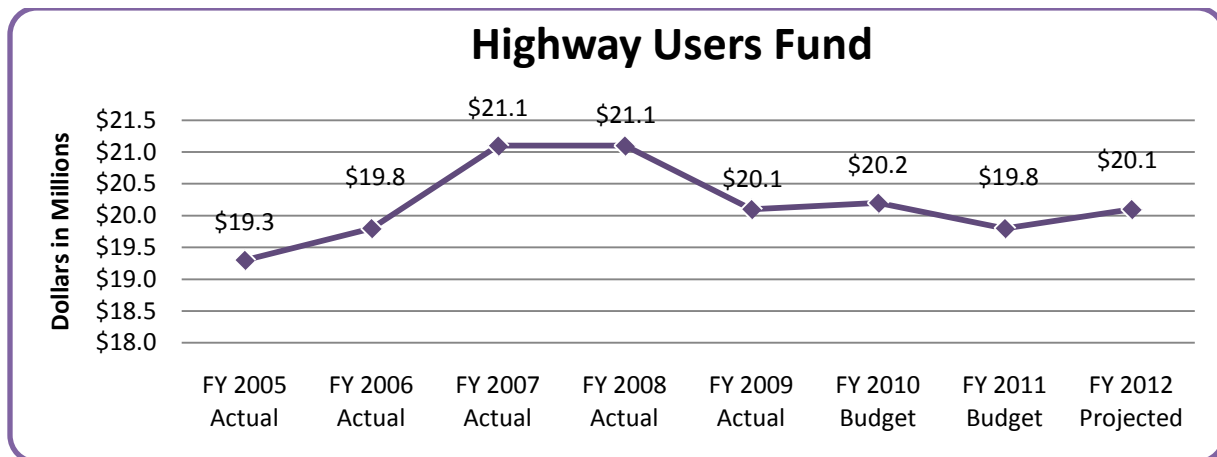


Chart 6

Ada County Vehicle Registration Fees

Registration Fees are collected by Idaho Transportation Department for vehicle registrations within Ada County. The revenue is then apportioned to various entities with ACHD receiving a statutory (IC40-801) amount. Registration fee revenue is derived from number of vehicles registered and the age of those vehicles. Ada County saw the first decline in vehicles registered in 2007 and a slight decline continues today. With the addition of the option to register a vehicle for two years, the amount of the VRF fee might fluctuate more year to year.

In 2009, ACHD received a voter approved increase in the registration fees collected. One half of the fee increase is to be used for congestion mitigation and the other half for community projects. Even though the registration fees doubled, we have seen a less than double increase in FY 2010, which is partly due to fewer vehicles being registered. The projection for FY 2011 encompasses a small increase due to the two year registrations and slight improvement of the economy.

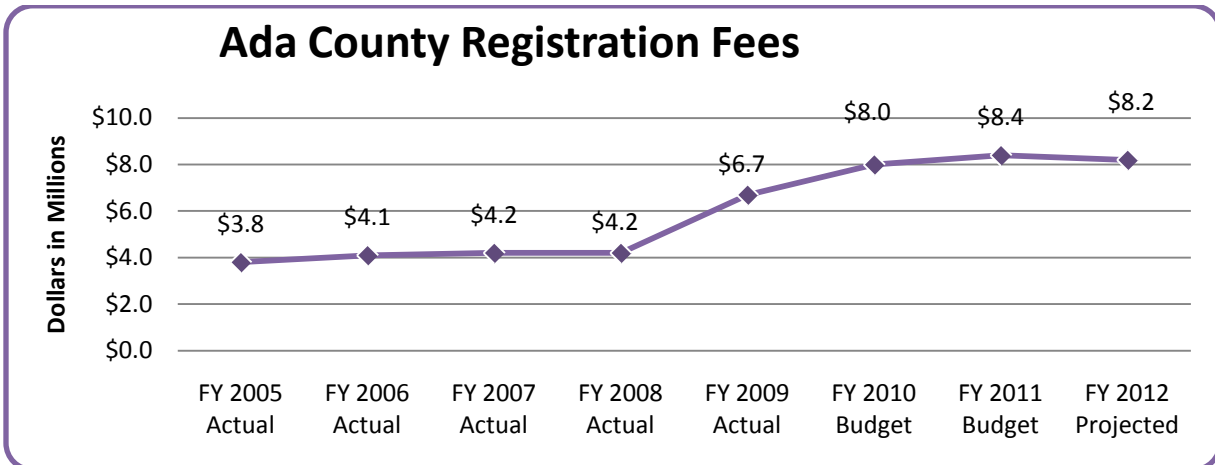


Chart 7

Development Impact Fees

Development Impact Fee revenue is collected from developers to ensure that they pay for their proportionate share of system improvement costs associated with development. The District establishes the rates based on the Capital Improvement Plan. In the period between 2005 through 2009, impact fee revenue has varied from \$3.3M to \$14.5M according to economic conditions and the amount of new construction occurring within Ada County. Since this revenue is tied directly to development, it is not considered a stable income source. Revenue projections were \$6 million in FY 2010 based on the economic slowdown. For FY 2011, we are raising this projection slightly to \$7.1M in revenues.

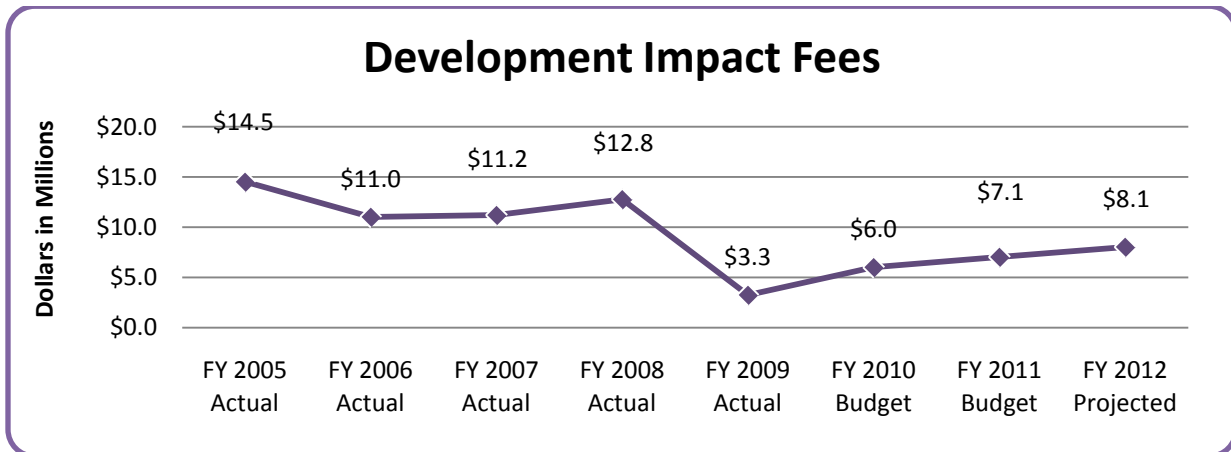


Chart 8

FY 2011 Impact Fee Projections (Exhibit A)

The District monitors the Development Impact Fee revenues and expenditures according to State Statute. This table represents the impact fee status by service area and the projected loan balance. Projects may vary and/or eligibility amount may change during the year.

Service Area	Projected Beginning Balance	Projected Collections	Less Corridor Preservation	Estimated Project Costs	IF %	Impact Fee Eligible Costs	Ending Balance
Service Area #1 - Northwest	(14,265,804)	3,030,000	(1,100,000)				(12,335,804)
Franklin, Ten Mile / Linder				265,000	99%	262,000	(12,597,804)
Meridian Split Corridor - Phase II				2,407,500	100%	2,408,000	(15,005,804)
McMillan and Locust Grove				2,815,000	93%	2,618,000	(17,623,804)
Pine and Linder				1,350,000	100%	1,350,000	(18,973,804)
SH 44 / State / Ballantyne				1,340,000	93%	1,246,000	(20,219,804)
Subtotal				8,177,500		7,884,000	(20,219,804)
				10% Tax Credit		788,000	(19,431,804)
Service Area #2 - Southwest	(2,380,253)	1,640,000	(200,000)			0	(940,253)
Eagle, Victory / Ridenbaugh Canal				733,000	75%	550,000	(1,490,253)
Ten Mile, Old to New Overland				1,500,000	75%	1,125,000	(2,615,253)
Maple Grove and Hackamore (2&3)				382,500	92%	352,000	(2,967,253)
Overland, Ten Mile / Linder - Phase II				565,000	82%	463,000	(3,430,253)
Subtotal				3,180,500		2,490,000	(3,430,253)
				10% Tax Credit		249,000	(3,181,253)
Service Area #3 - Southeast	(8,394,737)	390,000	(100,000)				(8,104,737)
36th St / Hill Rd / Catalpa (3&4)				17,500	91%	16,000	(8,120,737)
East ParkCenter River Crossing				966,000	100%	966,000	(9,086,737)
Maple Grove and Hackamore (2&3)				382,500	92%	352,000	(9,438,737)
SH-55 and Hill Rd (3&4)				25,000	45%	11,000	(9,449,737)
Subtotal				1,391,000		1,345,000	(9,449,737)
				10% Tax Credit		135,000	(9,314,737)
Service Area #4 - Northeast	(9,022,257)	1,940,000	(250,000)				(7,332,257)
30th St, Fairview / State				1,225,000	98%	1,201,000	(8,533,257)
Cloverdale and Ustick				1,148,500	99%	1,137,000	(9,670,257)
Five Mile, Franklin / Fairview				2,127,000	14%	287,000	(9,957,257)
Franklin, Touchmark / Five Mile Phase I				80,000	100%	80,000	(10,037,257)
Cloverdale, Franklin / Fairview				50,000	76%	38,000	(10,075,257)
Ustick and Ten Mile				335,000	99%	332,000	(10,407,257)
Franklin, Touchmark / Five Mile Phase II				1,807,000	13%	235,000	(10,642,257)
SH-55 and Hill Rd (3&4)				25,000	45%	11,000	(10,653,257)
Five Mile and Fairview				375,000	6%	23,000	(10,676,257)
36th St / Hill Rd / Catalpa (3&4)				17,500	91%	16,000	(10,692,257)
Subtotal				7,190,000		3,360,000	(10,692,257)
				10% Tax Credit		336,000	(10,356,257)
Totals	(34,063,050)	7,000,000	(1,650,000)	19,939,000		13,571,000	(42,284,050)
						Loan Amount	(42,284,050)

Table 5

There continues to be more capacity enhancement projects than revenue from new development construction. In FY 2011, we expect the loan balance to grow over \$8M as we construct a variety of improvements.

The Northwest service area is anticipated to have the largest variation in loan balance. It is projected to increase more than \$5M.

State Sales Tax

Idaho established a State Sales Tax in 1965 at 3% for sale, rental, or lease of tangible personal property and some services. Sales Tax revenue is highly sensitive to economic conditions and reflects the factors that drive taxable sales, consumer confidence, per-capita income, and business investment. In 2006, Idaho levied a six-cent sales tax on each dollar of taxable sales within the State of Idaho.

Cost Sharing

Over the years ACHD has strived to develop cost sharing agreements with other entities on roadway projects. Simultaneously constructing sewer, utilities, and roadways reduces the cost to taxpayers and avoids multiple disruptions of roadways. ACHD's revenue for cost sharing varies greatly dependent upon projects planned, participants, and project phase. In FY 2011, we anticipate a few agreements based on the construction status of projects.

Federal Grants

ACHD applies for federal funding to support the costs of projects that improve and preserve federal functionally classified local roadways and bridges. Meeting Idaho's increasing transportation needs with limited financial resources is difficult when other government entities are vying for the same funding. ACHD continues to receive a portion of federal funding with our fiscal restraint and sound management philosophy. All construction expenditures for federally funded projects are paid by the Idaho Transportation Department and are not run through our financial system nor included in the budget. ACHD's local portion/percentage is paid directly to ITD for federally funded projects. FY 2011's budget includes large right-of-way federal reimbursement funds, as well as reimbursement for some overlay projects, which are an exception to the normal federal aid process.

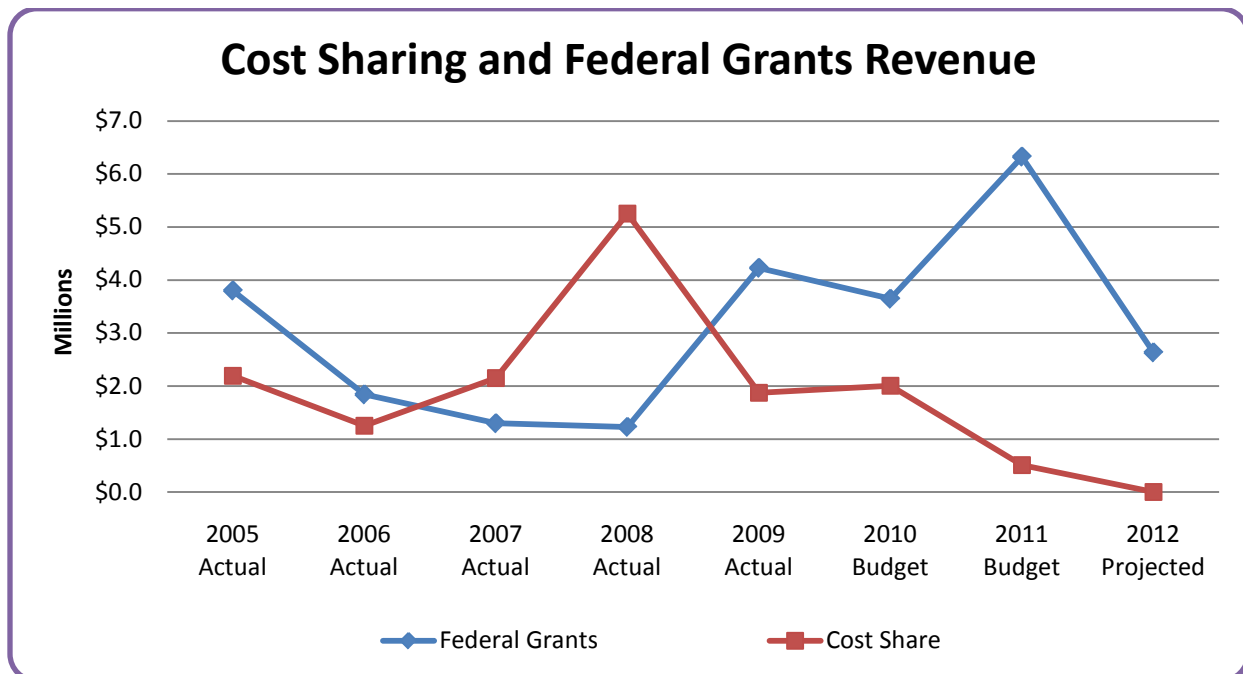


Chart 9

Services & Fees

ACHD charges fees for services provided to the Community. These charges are not intended to fund projects, but to offset the cost of providing services such as permit inspections. They are revenue neutral in that expenses equate to the revenue received. This year we expect to see a decrease in Services & Fees from the reduction in new development and the diminished need for material testing services.

Interest Revenue

Idaho Statute authorizes highway districts to invest in obligations and investments. The interest on those investments is recorded as revenue for the District. Based on economic conditions and interest rates, this amount will vary. We anticipate a decrease in interest rates in the future. Our current projections are 1-2% interest on our investments.

Other Revenue

The District collects a variety of other revenue, not otherwise categorized. Other revenue is typically an estimate of possible miscellaneous funds which could include restitution, personal (vehicles) or real (real estate) property sales, enhanced inspection fees, etc. This amount varies from year to year and normally a rather flat budgetary amount is set for other revenue.

Commuteride

This section is operated and accounted for similar to a private business enterprise in that costs of providing goods and/or services to the general public are financed primarily through user charges. The revenue includes both user charges and federal funding for van acquisition, employer assistance programs, and program administration. FY 2011's revenue projected slightly higher than the prior year, which is due to increased public interest in alternative transportation, as fuel costs rise. Commuteride's budget includes federal van acquisition funding, which is carried over from FY 2010 due to extended delivery times for the new vans. The Commissioners reduced ACHD's level of support during the tough times, and staff is researching additional funding sources in order to be more self sufficient.

Carryover Funds

Carryover funds consist of current year cash reserves that will be available for future expenditures. The amount of available cash reserves determines the funding amount for this category. Rescheduled projects are projects which were scheduled in FY 2010 but, through various delays, are unable to be completed in the current year and have been shifted to next year. Current year budgeted funds for these projects follow the projects into the next year as well.

Revenue Highlights

ACHD has set a conservative revenue projection for FY 2011 at \$84.0 million, a 6.7% increase from prior year. The revenue will be monitored monthly and adjusted quarterly should it be warranted.

- Property taxes at same levy rate as FY 2010 – no 3% increase or growth
- Highway Users Fund – 2% decrease due to reduced fuel consumption
- Ada County Registration Fees – small increase for economic improvement
- Development Impact Fees – 18% increase based on anticipated new construction

The following charts and graphs provide more detailed information on ACHD's revenues.

ACHD Revenue Sources (General and Enterprise Fund)

Acct	ACHD REVENUE FUNDING SOURCE	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	FY 2012 Projected
General Fund						
Taxes						
50000	Property Taxes	\$ 29,545,804	\$ 31,373,758	\$ 31,700,000	\$ 31,700,000	\$ 31,700,000
50001	Penalties and Interest	176,085	237,160	150,000	200,000	225,000
50500	Highway Users Fund	21,132,626	20,104,327	20,200,000	19,750,000	20,100,000
50600	Ag Tax Replacement	13,554	10,166	13,500	13,500	13,500
51000	State Sales Tax	1,449,889	1,254,136	1,300,000	1,300,000	1,400,000
51400	Forest Reserve	4,598	2,764	6,500	6,500	6,500
51600	Ada County Reg Fees	4,173,895	6,688,804	8,000,000	8,400,000	8,205,000
	Subtotal	56,496,451	59,671,115	61,370,000	61,370,000	61,650,000
Services & Fees						
52000	Property Rental	0	183,052	200,000	175,000	150,000
52010	Street Name Signs	70,473	36,222	45,000	50,000	75,000
52030	License Agreements	105,522	83,258	100,000	125,000	150,000
52510	Plat Review Fees	57,480	23,825	50,000	50,000	75,000
52520	Street Vacation Fees	374,244	95,368	150,000	50,000	100,000
52530	Inspection Fees	666,603	450,352	450,000	400,000	500,000
52540	Subdivision Testing Fees	96,402	(23,961)	50,000	50,000	100,000
52550	Street Plans & Profile	81,287	30,151	45,000	50,000	50,000
	Subtotal	1,452,011	878,267	1,090,000	950,000	1,200,000
Other Revenue						
53000	Interest	419,355	56,164	100,000	100,000	250,000
53500	Service Reimbursement	85,811	11,420	50,000	50,000	50,000
53510	Cost Sharing	688,639	415,970	526,000	400,000	0
53511	Cost Sharing - Jobs	4,565,523	(2,042,953)	1,478,000	108,800	0
54010	Federal Grants	(435,114)	(50,410)	0	0	0
54011	Federal Grants - Jobs	1,664,422	4,278,261	3,645,000	6,324,400	2,634,000
55000	Miscellaneous	193,997	154,880	96,000	117,300	114,000
55010	Equipment Disposals	80,257	109,934	100,000	100,000	100,000
55020	Property Disposal	756,190	0	0	50,000	100,000
55500	Development Impact Fees	12,747,391	3,220,530	6,000,000	7,000,000	8,000,000
55600	Extraordinary Impact Fees	45,785	47,955	25,000	50,000	50,000
	Subtotal	20,812,256	6,201,751	12,020,000	14,300,500	11,298,000
Rescheduled Projects						
	Carryover Funds	0	0	1,920,000	3,200,000 1,700,000	2,100,000
	Subtotal	0	0	1,920,000	4,900,000	2,100,000
	General Fund Total	\$ 78,760,718	\$ 66,751,133	\$ 76,400,000	\$ 81,520,500	\$ 76,248,000
Enterprise Fund						
16800	Gain/Loss on Sale of Vans	0	60,791	0	0	0
52400	Vanpool Fares	911,360	1,130,120	1,000,000	1,250,000	1,200,000
53000	Interest Revenue	8,213	243	5,000	5,000	5,000
53001	Fare Discounts	(7,473)	(16,837)	0	0	0
54010	Federal Grants	285,485	354,711	275,000	275,000	275,000
54011	Federal Grants (CMAQ)	148,256	444,768	0	0	0
54012	Federal Grants (FTA 5309)	294,652	136,000	750,000	750,000	0
54500	ACHD General Fund	314,945	250,000	250,000	160,500	250,000
55000	Miscellaneous	12,215	24,313	20,000	39,000	20,000
	Enterprise Fund Total	\$ 1,967,653	\$ 2,384,109	\$ 2,300,000	\$ 2,479,500	\$ 1,750,000
	TOTAL REVENUE	\$ 80,728,371	\$ 69,135,242	\$ 78,700,000	\$ 84,000,000	\$ 77,998,000

Table 6

Commuteride (Enterprise Fund) Detailed Revenue

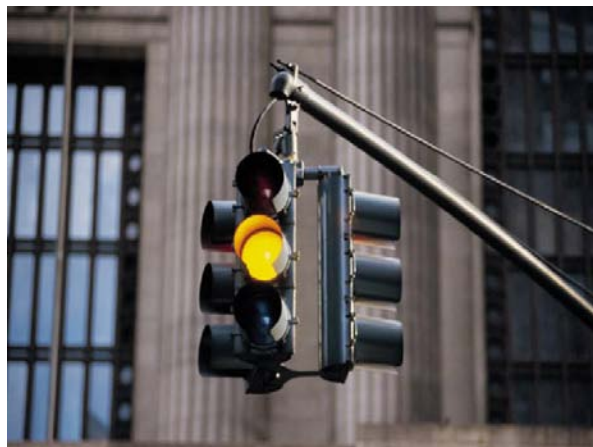
Acct Key #	Commuteride Funding Source	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	FY 2012 Projected
52400	Vanpool Fares					
	Vanpool Fares	911,360	1,130,120	1,000,000	1,250,000	1,200,000
	Subtotal	911,360	1,130,120	1,000,000	1,250,000	1,200,000
53000	Interest Revenue					
	Interest Revenue	8,213	243	5,000	5,000	5,000
	Subtotal	8,213	243	5,000	5,000	5,000
53001	Fare Discounts					
	Fare Discounts	(7,473)	(16,837)	0	0	0
	Subtotal	(7,473)	(16,837)	0	0	0
54010	Federal Grants					
9191	2005 Rideshare Program	25,141				
8963	2007 Rideshare Program	23,360				
9199	2008 Rideshare Program	180,208	38,016			
9507	2009 Rideshare Program		186,723			
10540	2010 Rideshare Program			220,000		
10560	2011 Rideshare Program				220,000	
11065	2012 Rideshare Program					220,000
9211	2008 Rideshare Pgm - Canyon	56,775				
9516	2009 Rideshare Pgm - Canyon		51,251			
10539	2010 Rideshare Pgm - Canyon			55,000		
10538	2011 Rideshare Pgm - Canyon				55,000	
11234	2012 Rideshare Pgm - Canyon					55,000
10459	2008 Rideshare - I-84 & Garrity		78,721			
	Subtotal	285,485	354,711	275,000	275,000	275,000
54011	CMAQ Funds					
9416	2007 Van Purchases (5)	148,256	148,256			
9734	2008 Van Purchases (10)		296,512			
	Subtotal	148,256	444,768	0	0	0
54012	FTA 5309 Funds					
PD3019	2004 FTA 5309 Funds - (5)	145,166				
PD3019	2006 FTA 5309 Funds - (5)	149,486	136,000			
11349	2008 FTA 5309 Funds - (5)			98,000	98,000	
	2009 FTA 5309 Funds - (21)			652,000	652,000	
	2010 FTA 5309 Funds - (21)					
	Subtotal	294,652	136,000	750,000	750,000	0
54013	Federal Grant - VANS					
	None					
	Subtotal	0	0	0	0	0
	Miscellaneous					
16800	Gain/Loss on Sale of Vans	0	60,791	0	0	0
54500	ACHD General Fund	314,945	250,000	250,000	160,500	250,000
55000	Miscellaneous	12,215	24,313	20,000	39,000	20,000
	Subtotal	327,160	335,104	270,000	199,500	270,000
	Total Commuteride	\$ 1,967,654	\$ 2,384,109	\$ 2,300,000	\$ 2,479,500	\$ 1,750,000

Table 7

Cost Share Detail – Account 53510 – Non Job

Entity Project #	Cost Sharing Detail Funding Source	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012
		Actual	TC	Actual	TC	Budget	TC	Budget	TC	Projected TC
Account #53510- Non Job										
Ada County										
	NPDES Cost Sharing	\$ 5,026	CN	\$ 10,039	CN	\$ 7,500	CN	\$ 7,500	CN	\$ -
City of Boise										
605017.002	15th St, Ada / Irene									
60079	East ParkCenter Bridge	6,680	CN							
52182	Maple Grove, McMillan / Chinden	1,329	CN							
	NPDES Cost Sharing	19,719	CN	39,385	CN	30,000	CN	30,000	CN	
City of Eagle										
	None									
City of Garden City										
	NPDES Cost Sharing	9,924	CN	19,821	CN	15,000	CN	15,000	CN	
City of Kuna										
	None									
City of Meridian										
806023.001	1st St, Washington / Cherry Lane	5,797	CN							
603052	Overland, Linder / Meridian	21,843	CN							
City of Star										
	None									
Developer										
607016.001	Eagle and Colchester	62,193	TM							
	Amity Asphalt Pathway			9,625	CN					
60079	East ParkCenter Bridge	4,230	DS							
808015.002	Fairmont Elementary	27,308	TM							
605033	Front & 5th Street	75,000	TM							
	Sawtooth Middle School	2,288	TM							
606060	Technology Way & Micron Gate I	30,391	TM							
	Various Signal Projects					100,000	TM	75,000	TM	
505013.007	Warm Springs & Windsong Drive			(22,875)	TM					
Idaho Transportation Department										
Various	State Highway Cooperative					100,000	TM			
	ITD Signal Maintenance	271,140	TM	297,618	TM	250,000	TM	250,000	TM	
	NPDES Cost Sharing	5,026	CN	10,038	CN	7,500	CN	7,500	CN	
Miscellaneous										
	ROW Permit 08-1996	108	CN							
	TMC Equipment					8,500	CN	7,500	CN	
	NPDES Cost Sharing - BSU	5,026	CN	10,039	CN	7,500	CN	7,500	CN	
	Road Trust Funds	135,610	CN	42,280	CN					
	Subtotal	\$ 688,639		\$ 415,970		\$ 526,000		\$ 400,000		\$ -

Table 8



Cost Share Detail – Account 53511 – Job

Entity Project #	Cost Sharing Detail Funding Source	FY 2008		FY 2009		FY 2010	FY 2011	FY 2012
		Actual	TC	Actual	TC	Budget TC	Budget TC	Projected TC
Account #53511 - Jobs								
Ada County								
	None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Boise								
707045	CCDC Ped Ramps	148,985	CN					
607003.010	Eugene (Castle Hill Park Frontage)	30,000	CN					
304007	Fairview and Cloverdale	273,532	CN	14,396	CN			
70036	Maple Grove, Franklin / Fairview	21,592	CN					
60079	ParkCenter Bridge - East			297,575	CN	509,000	CN	
	30th St Ext. Fairview / State						45,000	
810013.003	Boise Ave, Capitol Blvd / Joyce St						17,000	
708020	Fairview Ave and Five Mile Rd						6,000	
607003.007	Pennsylvania, Longmont / Leadville	943	DS				20,000	CN
606023.005	Roosevelt, Emerald / Bethel	15,000	CN					
504004	Ustick, Five Mile / Cole	14,612	CN	22,907	CN			
City of Eagle								
	None							
City of Garden City								
605017.004	42nd St, Chinden / Adams	556,882	CN					
City of Kuna								
	None							
City of Meridian								
806023.001	1st St, Washington / Cherry Lane	25,284	CN					
503021	Locust Grove, Franklin / Fairview	16,411	CN	24,812	CN			
506040	Meridian and Main - Ph I			557,063	CN	230,000	CN	
603052	Overland, Linder / Meridian	16,224	CN					
504002	Overland, Topaz / Cloverdale	14,766	CN	17,960	CN			
504003	Ten Mile, Franklin / Cherry Lane					600,000	CN	
305048	Ustick and Linder			32,933	CN			
City of Star								
	None							
Developer								
608005.006	Arts West Subdivision			53,814	TM			
609007.004	East Jr High School Signal			5,242	TM			
608005.007	Meridian Fire Station Signal			22,769	TM			
509017.002	North Star Charter School			7,001	TM			
608015.008	Orchard and Kendall	12,291	TM					
60079	ParkCenter Bridge - East	3,205,875	CN	369,196	CN	139,000	CN	
60079	ParkCenter Bridge - East (Dev Agrmt)			(3,500,000)				
608005.008	State and Riverside Signal	22,617	TM					
606060	Technology Way & Micron Gate D	1,600	TM					
608005.001	Treefarm Way and Chinden	61,317	TM					
807032.013	Whitney Elem, Overland / Owyhee			5,796	TM			
609007.002	Whitney Fire Station Signal			25,583	TM			
Idaho Transportation Department								
504003.001	Ten Mile and Franklin	123,821	TM					
Miscellaneous								
	Road Trust Fund Projects	3,770	CN				20,000	CN
Acct #53511	Subtotal	\$ 4,565,523		\$ (2,042,953)		\$ 1,478,000	\$ 108,000	\$ -
Acct #53510	Subtotal	\$ 688,639		\$ 415,970		\$ 526,000	\$ 400,000	
	Total Cost Sharing	\$ 5,254,162		\$ (1,626,983)		\$ 2,004,000	\$ 508,000	\$ -

Table 9

Federal Funds Detail – Account 54010 & 54011

Key #	Project #	Federal Grants Funding Source	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012	
			Actual	TC	Actual	TC	Budget	TC	Budget	TC	Projected	TC
Federal Grants - Jobs - Account 54010												
8812	302033	Overland & Meridian Rd (SH69)	\$ (65,090.50)	CN	\$ -		\$ -		\$ -		\$ -	
9491	605032	SH69 & Deer Flat Rd	259,470	CN								
7192	70036	Maple Grove, Franklin/Fairview	(784,112)	CN								
8698	702042	Franklin, Cloverdale/Five Mile	4,410	RW								
8821	703044	Three Cities River Crossing	13,468	DS								
8961	704034	FY04 Overlays-closed projects			51,438	CN						
FTA	704039	City of Eagle-Park & Ride Lots	61,203	CN								
9437	705022	Warm Springs Roundabout	430	DS								
FTA	705047	Eagle Park & Ride-SH44 & Riverside	18,175	CN								
9419	705052	Meridian Traffic Signal Upgrade			(99,404)	TM						
FTA	706023	Catalpa, Collister/Hawthorne	46,514	RW								
10450	706051	Western Heritage Byway	(9,581)	DS								
9519	707036	Star Shoulder Widening	2,983	DS								
1089	707042	8th St, Cherry Ln/Camellia	17,017	DS	(2,444)	CN						
		Subtotal	\$ (435,113.82)		\$ (50,409.78)		\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Grants - Jobs - Account 54011												
9502	705051	2006 FA Overlays	\$ -		\$ 37,486	DS	\$ -		\$ -		\$ -	
9503	707035	2009 FA Overlays			85,245	DS						
10537	709010	2010 FA Overlays			63,254	DS						
		2011 FA Overlays							169,000			
		2012 FA Overlays							93,000	DS	463,000	CN
		2013 FA Overlays									93,000	DN
GU09306	710027	2010 LHTAC Overlays							2,470,000	CN		
10489	707042	8th St, Cherry Lane / Camellia	15,699	DS	31,104	DS						
FA5309		Ada County Park & Ride Study					48,000	DS				
10789	706023	Catalpa, Collister / 36th St					525,000	CN				
11349	706023	Catalpa, Collister / 36th St			53,433	DS						
10789	706023	Eagle Advance Trans Mgt	272,807	TM	10,441	TM						
7238	708020	Fairview and Five Mile			1,414,548	RW			353,300	RW		
5702	70026	Federal Way, Broadway / Gekeler			11,714	CN						
5703	70029	Federal Way, Overland / Broadway			136,390	CN						
7238	702041	Five Mile, Franklin / Fairview	13,302	DS	82,634	RW			1,971,000	RW/DN		
10476	708018	Franklin Traffic Signal Upgrade			140,000	TM						
8698	702042	Franklin, Touchmark / Five Mile	88,323	RW	225,133	DS	21,000	DS				
8698	702042	Franklin, Touchmark / Five Mile			33,844	RW	2,478,000	RW	74,100	UT	1,298,000	
9733	707021	I-84 Automated Incident Mgt	114,488	TM	15,364	TM						
11901	609023	I-84 DMS Relocation			83,084	TM						
		Kuna Small Urban Overlays							602,000	CN		
7192	70036	Maple Grove, Franklin / Fairview	795,978	CN	464,698	CN						
		Meridian Rd Comm Interconnect									272,000	CN
9817	709030	Orchard Interchange Materials			271,447	TM						
9735	707044	Orchard Traffic Signal Upgrade	107,525	TM								
8812	302033	Overland and Meridian	69,616	CN	69,616	CN						
10475	708017	Overland Traffic Signal Upgrade			180,000	TM						
		Park & Ride - City of Kuna							112,000	DN	240,000	RW
11054	307013	SH-69 (Meridian) and Columbia			296,794	CN	300,000	CN				
10976	708015	SR2S - Eagle and Kuna		CN	61,016	CN						
9519	707036	Star Shoulder Widening	31,405	DS	5,616	DS						
	710022	Stimulus Ped Countdown Sig Head Upgrade							385,000	TM		
9815	709031	Ten Mile Interchange Materials			68,835	TM						
8821	703044	Three Cities River Crossing	97,125	DS	2,179	DS			95,000	DN		
9342	709033	Traffic Signal Detection Mod			61,024	TM						
8697	506041	Transportation Land Use Plan	11,485	CD								
		US 20/26 Comm Interconnect									268,000	CN
9818	709032	Vista Interchange Materials			341,557	TM						
9418	706011	Vista Traffic Signal Upgrade	5,392	CN								
9437	705022	Warm Springs Enhancement	2,186	DS	14,177	RW	273,000	CN				
10450	706051	Western Heritage Byway	39,093	DS	17,629	DS						
		Subtotal	\$ 1,664,424		\$ 4,278,262		\$ 3,645,000	\$ 6,324,400	\$ 2,634,000		\$ 2,634,000	
		Total	\$ 1,229,310		\$ 4,227,852		\$ 3,645,000	\$ 6,324,400	\$ 2,634,000		\$ 2,634,000	

Table 10

Summary Revenue

ACHD's revenue is summarized below.

Ada County Highway District Revenue Summary	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget	FY 2012 Projected
Revenues					
1 Property Taxes	\$ 29,559,358	\$ 31,373,758	\$ 31,700,000	\$ 31,700,000	\$ 31,700,000
2 State Highway Users Fund	21,132,627	20,104,327	20,200,000	19,750,000	20,100,000
3 State Sales Tax Distribution	1,449,889	1,254,136	1,300,000	1,300,000	1,400,000
4 Federal & State Grants	1,229,308	4,227,852	3,645,000	6,324,400	2,634,000
5 Cost-sharing Payments	5,254,162	(1,626,983)	2,004,000	508,800	0
6 Fees and Services	1,452,010	878,267	1,090,000	950,000	1,200,000
7 Ada County Vehicle Reg Fees	4,173,895	6,688,804	8,000,000	8,400,000	8,205,000
8 Development Impact Fees	12,793,176	3,268,485	6,025,000	7,050,000	8,050,000
9 Interest	419,355	56,164	100,000	100,000	250,000
10 Other	1,296,938	526,324	416,000	537,300	609,000
11 Subtotal	78,760,718	66,751,134	74,480,000	76,620,500	74,148,000
12 Commuteride	1,967,653	2,384,109	2,300,000	2,479,500	1,750,000
13 Carryover Funds			1,920,000	4,900,000	2,100,000
Total Revenue	\$ 80,728,371	\$ 69,135,243	\$ 78,700,000	\$ 84,000,000	\$ 77,998,000

Table 11

This chart shows ACHD's FY 2011 revenue sources with budget amounts and percentage of the total revenue budget.

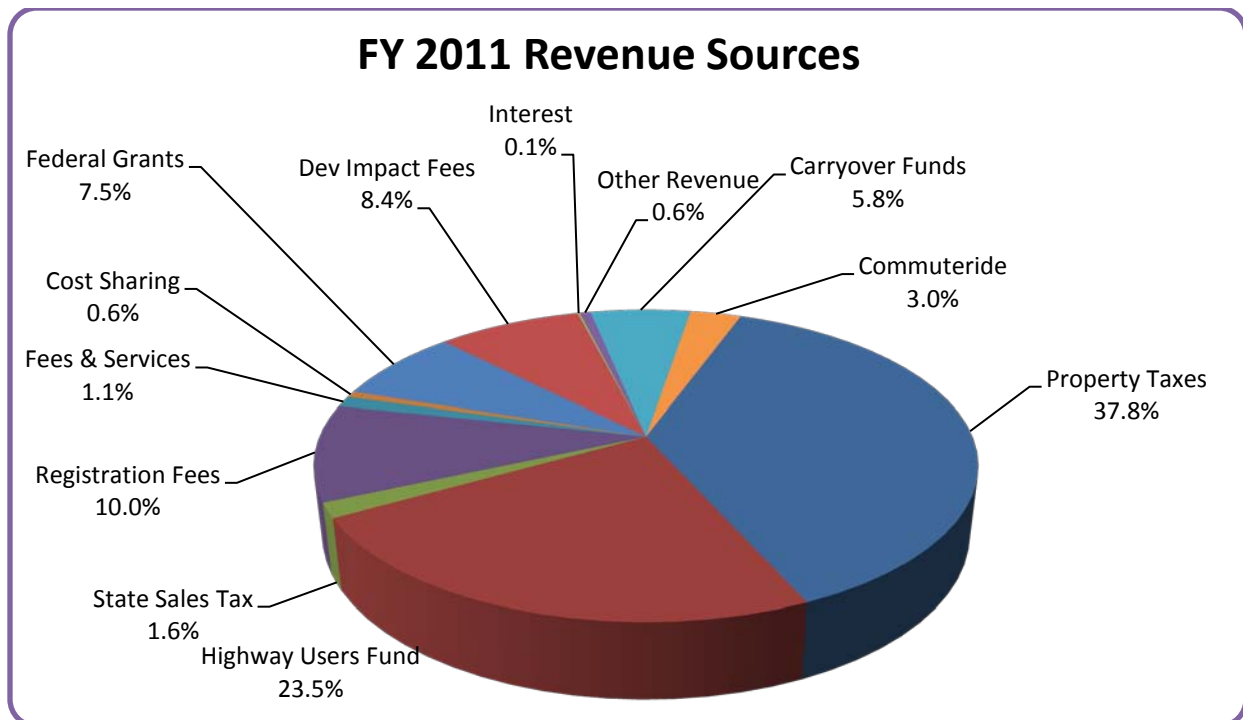


Chart 10