To: ACHD Commission  
From: Christine Race-Tannler, Budget Analyst  

Subject: Public Hearing – FY2016 Budget  
August 26, 2015

Facts and Findings:
ACHD Published and advertised the public hearing for the proposed FY2016 budget according to Idaho Code 40-1326 and 40-206. Notification was posted at ACHD from August 11 to the public hearing date and published in the Idaho Statesman on August 11, 12, and 17. A copy of the proposed budget was made available for public inspection according to Idaho Code 40-1327.

The public hearing is scheduled for August 26, 2015 at 6:00 pm during a modified scheduled Commission meeting. During the public hearing, the FY2016 budget is required to be adopted prior to the property tax levy certification being signed.

Fiscal Impact:
1. Approving the budget and certifying the property tax levy will ensure continued revenue of approximately $33.3M for the District.
2. Failure to approve a budget would eliminate the entire property tax certification and related revenue.

Policy Impact:
1. The budget must be completed by September 9, according to Idaho Code 63-803.
2. A public hearing is necessary, per Idaho Code 40-1325, for certifying an ad valorem (property) tax levy.

Alternatives:
1. Approve the FY2016 budget currently proposed at $98.2M and certify the property tax levy.
2. Approve a modified version of the proposed FY2016 budget during the public hearing.
3. Reschedule the public hearing to September 2, 2015 to adopt an FY2016 budget.
4. Disapprove the budget and property tax certification.

Recommendations:
Staff recommends approval of the proposed FY2016 budget, as presented, and certification of the property tax levy.

If there are any questions, please contact me at 208-387-6123