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September 27, 2024

To: ACHD Employees  
From: Christine Tannler, Budget Manager  
Dale Kuperus, District Engineer  
Subject: FY25/26 Budget Packet, Restructured

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**Executive Summary:**

The FY25/26 Budget was crafted in accordance with Commission direction given during spring work sessions in conjunction with the creation of the Integrated Five-Year Work Plan. The adopted FY25 budget is balanced, and the proposed FY26 budget is within balancing range for the second year. The adopted budget has been reconfigured to mirror the new Department structure, effective at the onset of FY25.

**Revenue:**

The total projected revenue in FY25 is \$231.4 million – which includes an, approximately, \$4.5 million increase to the Property Tax Certification, \$17 million utilization of Strategic Initiative Funding for Highway 16 related projects and Eagle Rd and State St Phase 2 and \$14.4 million in Future Facilities Reservation for the continued development of the Apple Maintenance Facility.

**Operational:**

The FY25 operational budget is \$89.2 million, including labor. Expenditures in this budget are for materials, supplies, and equipment to maintain the district's growing infrastructure. These have been reallocated to reflect the new department structure.

**Labor:**

The FY25 labor budget includes a total of 465.5 full time positions. Included financial adjustments are detailed below:

- Medical insurance Projection – 10% increase
- Dental insurance Projection – 5% increase
- 3.0% Cost of Living increase

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**Capital Projects:**

The FY25 capital project budget is \$115.2 million. This includes projects throughout the county to improve facilities for all users.

**Capital Facilities:**

The FY25 capital facilities budget is \$29.2 million. This includes funding for the completion of the Traffic Operations Center, the continued development of the Apple Maintenance Facility, and the remodeling of ACHD Headquarters.

**Revenue and Expenditure Summary**

<b>REVENUES</b>	<b>FY25 Adopted Budget</b>	<b>FY26 Proposed Budget</b>
New Revenue	\$ 164,343,000	\$ 169,071,000
Cost-Sharing/Federal Grants	14,448,000	13,247,000
Rescheduled Projects	17,222,000	-
Reserves for future Facilities	14,400,000	33,000,000
Cash Reserves		
Reserves	2,233,312	-
Highway 16 Funding	2,150,000	19,963,000
Eagle and State Funding	14,906,000	0
Commuteride	3,890,500	3,572,800
<b>TOTAL REVENUE</b>	<b>\$ 233,592,812</b>	<b>\$ 238,853,800</b>
<b>EXPENDITURES</b>	<b>FY25 Adopted Budget</b>	<b>FY26 Proposed Budget</b>
Labor	\$ 51,722,012	\$ 53,536,533
Operational	\$ 37,436,800	\$ 37,327,600
Capital Projects	\$ 115,234,000	\$ 114,376,000
Capital Facilities	\$ 29,200,000	\$ 34,000,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 233,592,812</b>	<b>\$ 239,240,133</b>

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## Department Structure Changes:

The new department structure is split between two specific divisions – Overhead and Operations/Infrastructure. New department numbers have been assigned that better propagate organizational continuity.

### 1. Department name changes

- Director → Executive Office
- Capital Projects → ROW and Project Management
- Planning and Programming → Planning
- Construction Services → Construction & Utilities
- Administration → Finance
- Fleet → split into two department numbers
  - Fleet Services – operational expenses
  - Capital Fleet – equipment purchases

### 2. New Departments

- Safety and Training – under Facilities
- Procurement – under Finance

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# Budget Summary

**FY 23**  
**Actuals**

**FY24**  
**Adopted**  
**Budget**

**FY 25**  
**Adopted**  
**Budget**

**FY 26**  
**Proposed**  
**Budget**

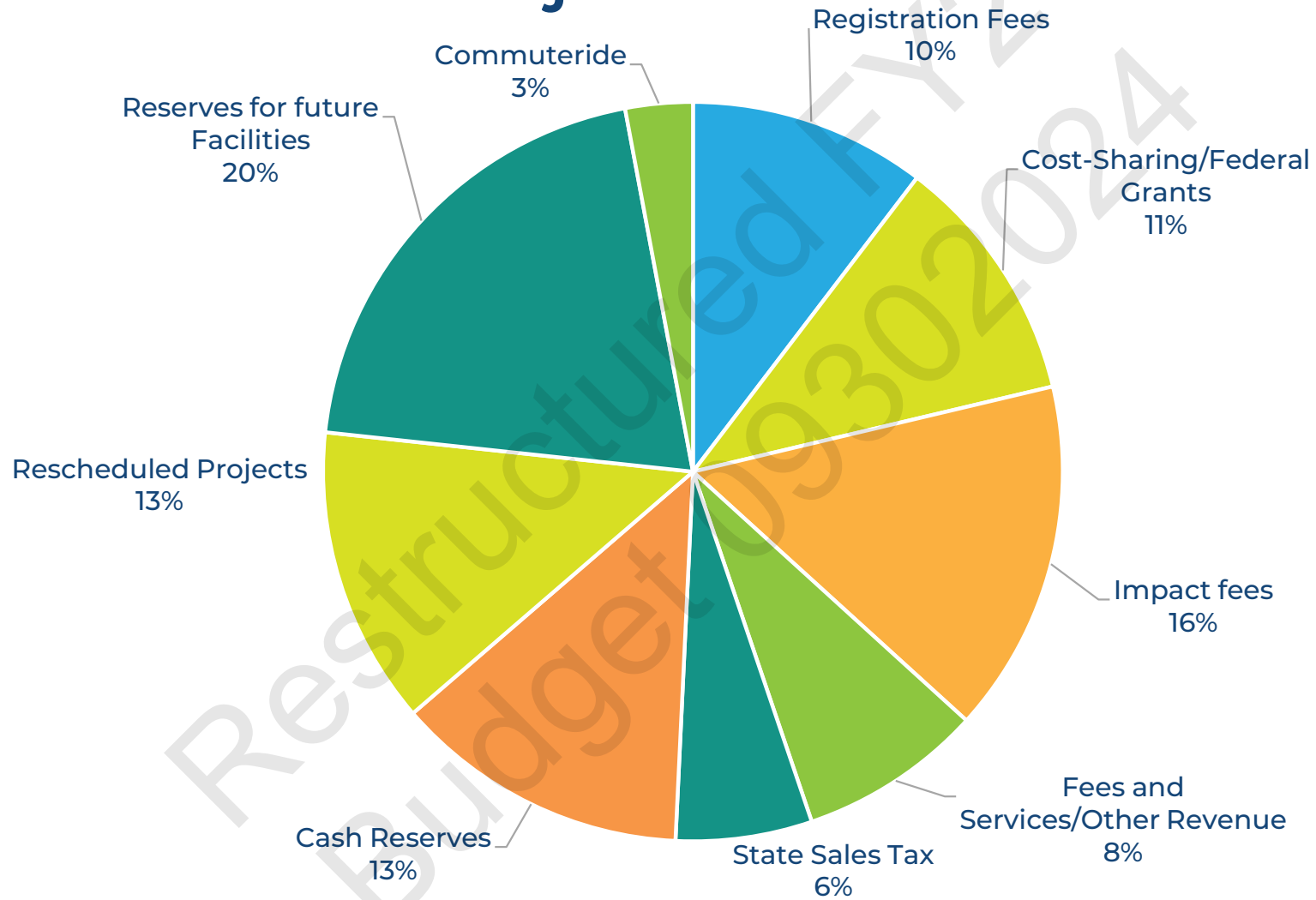
REVENUES				
Property Tax Certification	\$ 46,818,159	\$ 47,203,000	\$ 51,507,000	\$ 54,918,000
Property Tax Replacement Funds			\$ 320,000	
Highway Users Fund	44,026,097	57,400,000	59,100,000	60,900,000
Registration Fees	12,863,702	13,300,000	13,700,000	13,800,000
Cost-Sharing/Federal Grants	15,631,064	7,368,000	14,448,000	13,247,000
Impact fees	21,517,984	20,000,000	20,400,000	20,600,000
Fees and Services/Other Revenue	11,063,360	8,666,000	11,436,000	10,943,000
State Sales Tax	9,849,759	7,800,000	7,880,000	7,910,000
Strategic Initiative Funding	-	41,354,100	17,056,000	19,963,000
Rescheduled Projects	-	9,626,500	17,222,000	-
Reserves for Future Facilities	-	24,600,000	14,400,000	33,000,000
Cash Reserves			2,233,312	
Encumbrances	-	5,669,500	-	-
Commuteride	1,523,264	3,133,300	3,890,500	3,572,800
<b>TOTAL REVENUE</b>	<b>\$ 163,293,388</b>	<b>\$ 246,120,400</b>	<b>\$ 233,592,812</b>	<b>\$ 238,853,800</b>

EXPENDITURES				
Overhead	\$ 741,923	\$ 690,661	\$ 24,322,506	\$ 24,849,477
Operations	\$ 5,045,922	\$ 14,069,400	\$ 55,060,941	\$ 57,489,993
Commuteride	\$ -	\$ -	\$ 3,851,565	\$ 3,535,663
Capital Fleet	\$ 4,520,500	\$ 29,700,000	\$ 5,923,800	\$ 4,989,000
Capital Projects	\$ 87,220,618	\$ 231,775,882	\$ 115,234,000	\$ 114,376,000
Capital Facilities	\$ -	\$ -	\$ 29,200,000	\$ 34,000,000
<b>TOTAL EXPENDITURE</b>	<b>\$ 97,528,964</b>	<b>\$ 276,235,943</b>	<b>\$ 233,592,812</b>	<b>\$ 239,240,133</b>

CAPITAL PROJECTS				
Concept Design	\$ 745,732	\$ 797,596	\$ 1,175,000	\$ 1,785,000
Professional Services	\$ 11,921,168	\$ 9,267,664	\$ 15,813,000	\$ 8,850,000
ROW	\$ 14,903,284	\$ 10,781,237	\$ 11,523,000	\$ 14,947,000
Material - Signal	\$ 1,850,334	\$ 1,760,803	\$ 1,910,000	\$ 1,403,000
Survey	\$ 58,167	\$ 44,078	\$ 310,000	\$ 130,000
Construction	\$ 47,982,110	\$ 35,540,406	\$ 83,447,000	\$ 86,889,000
Utility Services	\$ 193,401	\$ 74,175	\$ 1,056,000	\$ 372,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>77,654,196</b>	<b>58,265,959</b>	<b>115,234,000</b>	<b>114,376,000</b>

Capital Facilities				
Franklin TOC	\$ 4,625,000	\$ 23,000,000		
Franklin TOC - Construction			9,300,000	
Apple Maintenance Facility	800,000	800,000	14,400,000	33,000,000
Ustick Yard - Design	800,000	800,000		
Meeker - Remodel			4,000,000	1,000,000
Cloverdale Decant		5,100,000	1,500,000	
<b>TOTAL CAPITAL FACILITIES</b>	<b>\$ 6,225,000</b>	<b>\$ 29,700,000</b>	<b>\$ 29,200,000</b>	<b>\$ 34,000,000</b>

# FY25 Projected Revenue



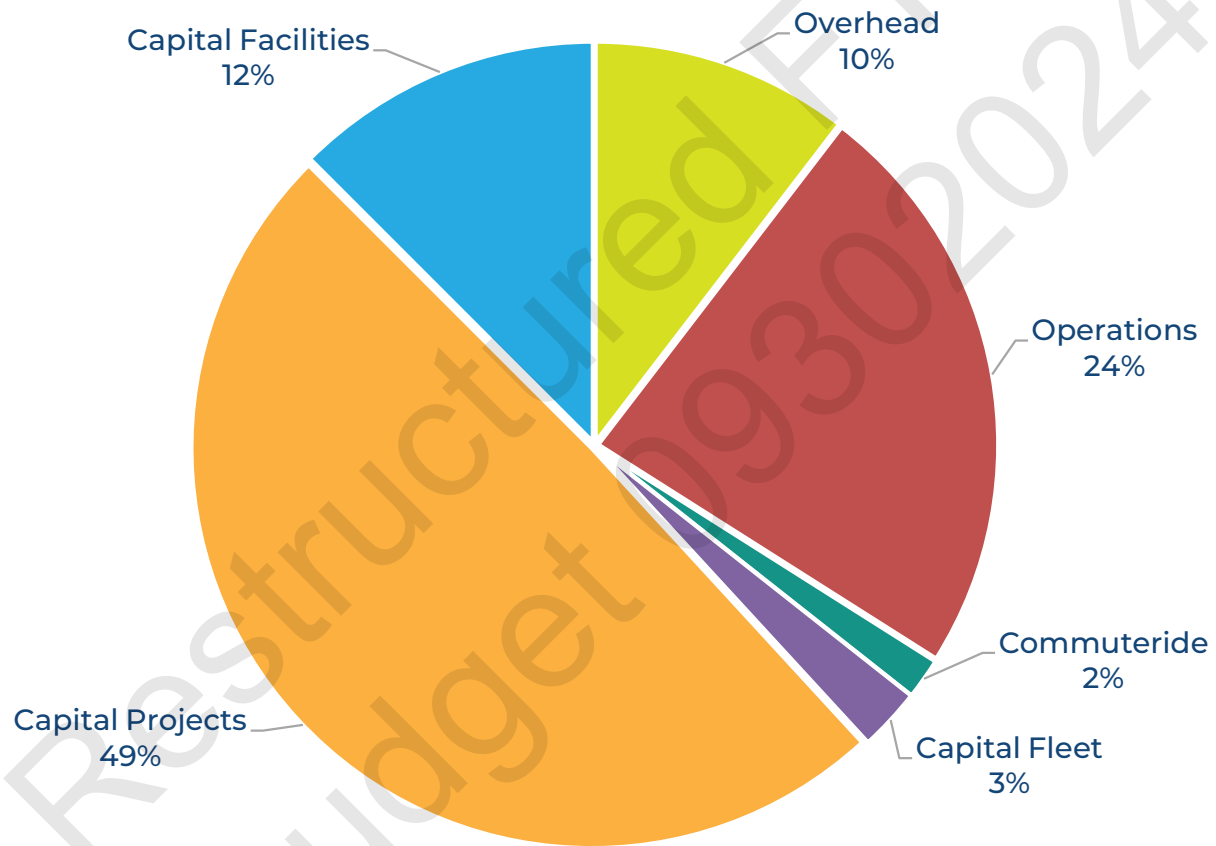
**Fund 1 Revenues**

Account Name	Description	FY24 Adopted		FY25 Adopted		FY26 Proposed	
		FY23 Actual	Budget	FY25 Itemizations	Budget	FY26 Itemizations	Budget
<b>Property Taxes</b>		\$ 46,818,159	\$ 47,203,000		\$ 51,827,000		\$ 54,918,000
Property Taxes	3% Allowable Increase			1,416,000		1,503,000	
Property Taxes	HB389 parameters - 1% M&O from Forgone			472,000		501,000	
Property Taxes	HB389 parameters - 3% Capital Project from Forgone			1,416,000		1,503,000	
Property Taxes	NCR - 90% Allowable			1,000,000		1,000,000	
Property Taxes	Prior Years' Certification			47,203,000		50,091,000	
Property Taxes	Replacement Funds-not in Certification			320,000		320,000	
<b>Penalties and Interest</b>		276,424	100,000		100,000		100,000
<b>Highway Users Fund</b>		44,026,097	57,400,000		59,100,000		60,900,000
<b>Ag Tax Replacement</b>		13,554	14,000		14,000		14,000
<b>State Sales Tax</b>		9,849,759	7,800,000		7,880,000		7,910,000
State Sales Tax	HB362 - FY21 Legislature- TECM Funding			5,000,000		5,000,000	
State Sales Tax	Idaho State Sales Tax			2,880,000		2,910,000	
<b>Forest Reserve and Mining</b>		4,357	4,000		4,000		4,000
<b>Ada Cnty Registration Fee</b>	*SUNSET FY2029*	12,863,702	13,300,000		13,700,000		13,800,000
<b>Property Rentals</b>		72,257	75,000		75,000		75,000
<b>Street Name Signs</b>		115,440	263,000		266,000		269,000
<b>License Agreements</b>		420,274	350,000		361,000		365,000
<b>Plat Review Fees</b>		221,315	465,000		479,000		484,000
<b>Street Vacations</b>		1,052,134	200,000		200,000		200,000
<b>Zone Inspection Fees</b>		1,852,611	2,119,000		2,183,000		1,705,000
<b>Sub. Inspection/Testing Fees</b>		337,717	795,000		819,000		827,000
<b>Street Plan &amp; Profile Fees</b>		252,529	481,000		495,000		500,000
<b>Interest Revenue</b>		5,096,239	3,000,000		4,200,000		4,500,000
<b>Service Reimbursement Fee</b>		144,959	225,000		265,000		225,000
<b>Cost Sharing Payments</b>		463,894	400,000		400,000		400,000
<b>Cost Sharing Payments-Projects</b>		3,883,457	1,970,000		6,015,000		6,070,000
Cost Sharing Payments-Projects	Cost Sharing Payments - Project related			5,665,000		5,720,000	
Cost Sharing Payments-Projects	Development Traffic Materials			350,000		350,000	
<b>Federal Grants - Projects</b>		11,283,713	4,998,000		8,033,000		6,777,000
<b>Miscellaneous Revenue</b>		98,519	175,000		175,000		175,000
<b>Equipment Disposal</b>		437,830	150,000		500,000		500,000
<b>Property Disposal</b>		667,200	250,000		500,000		500,000
<b>Impact Fees</b>		21,233,365	20,000,000		20,400,000		20,600,000
<b>Extraordinary Impact Fees</b>		284,619	250,000		250,000		250,000
<b>Utilize Cash Reserves - General Fund</b>		-	41,354,100		17,056,000		19,963,000
Utilize Cash Reserves - General Fund	Cash Reserves						
Utilize Cash Reserves - General Fund	Eagle Rd/State St Strategic Initiative funds			2,150,000			
Utilize Cash Reserves - General Fund	Highway 16 Reservation Funds			14,906,000		19,963,000	
<b>Encumbrances</b>		-	5,669,500		-		-
<b>Extraordinary Impact Fee Offset</b>		-	(250,000)		(250,000)		(250,000)
<b>Future Facility Reservation</b>		-	24,600,000		26,900,000		16,000,000
Future Facility Reservation	Apple Maintenance Facility			14,400,000		15,000,000	
Future Facility Reservation	Meeker Remodel			4,000,000		1,000,000	
Future Facility Reservation	Traffic Ops Center			8,500,000		-	
<b>Rescheduled Projects</b>		-	9,626,500		17,222,000		-
<b>Total Revenue</b>		\$ 161,770,125	\$ 242,987,100		\$ 239,169,000		\$ 217,781,000

**Fund 2 Revenues**

Account Name	Description	FY24 Adopted		FY25 Adopted		FY26 Proposed	
		FY23 Actuals	Budget	FY25 Itemizations	Budget	FY26 Itemization	Budget
<b>Gain/Loss on Sale of Vans</b>		\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
<b>Vanpool Fares</b>		979,599	1,050,000	-	1,050,000	-	1050000
<b>Interest Revenue</b>		2,538	200	-	200	-	200
<b>Federal Grants</b>		280,353	490,000	-	492,000	-	442000
<b>Federal Grants (Vans)</b>	ITD/VRT Federal Funds	-	582,000	-	1,318,400	-	980000
<b>ACHD - General Fund</b>		240,716	217,000	-	215,000	-	215000
<b>Miscellaneous Revenue</b>		20,058	30,000	-	20,000	-	20000
<b>Mobility Grant Revenue</b>		-	20,000	-	20,000	-	20000
<b>Utilize Cash Reserves - Commuteride</b>		-	352,100	-	227,900	-	43600
<b>Depreciation Offset</b>		-	-	-	345,000	-	600000
<b>Depreciation Offset</b>		-	345,000	-	-	-	0
<b>Total</b>		\$ 1,523,264	\$ 3,086,300		\$ 3,888,500		\$ 3,570,800
<b>Grand Total</b>		\$ 163,293,388	\$ 242,987,100		\$ 243,057,500		\$ 221,351,800

# FY25 Budgeted Total Expenditures



## Expenses By Department: Summary

Dept No	Dept Name	FY 2023 Actuals	FY2024 Adopted Budget	FY2025 Adopted Budget	FY2026 Proposed Budget
1050	Commission	229,951	255,979	296,903	307,782
1075	Executive Office	829,133	922,931	1,654,572	1,714,411
1150	Deputy Director: Finance	2,392,934	2,538,397	1,854,639	1,893,884
1175	Procurement	-	-	333,399	344,845
1250	Deputy Director: Business Operations	-	-	282,833	293,836
1255	IT	5,009,515	6,322,937	6,141,604	6,259,171
1275	Fleet Services	4,832,257	6,492,277	6,841,882	7,179,426
1300	Facilities	1,684,587	2,247,222	2,906,771	2,960,408
1325	Safety and Training	-	-	210,510	213,466
1350	HR	1,427,444	1,749,191	1,674,775	1,470,248
1400	Communications	1,187,706	1,133,560	1,182,142	1,240,367
1600	Legal	947,748	1,165,374	942,476	971,633
<b>Overhead Dept Total</b>		<b>\$ 18,541,276</b>	<b>\$ 22,827,868</b>	<b>\$ 24,322,506</b>	<b>\$ 24,849,477</b>
2100	Deputy Director: Operations	741,923	690,661	729,247	759,096
2125	Environmental	1,744,866	2,113,638	2,115,297	2,174,748
2151	Maintenance Adams/Apple	10,550,421	12,438,096	12,234,513	13,541,008
2152	Maintenance Cloverdale	10,731,873	10,368,712	10,391,232	10,969,852
2153	Maintenance Ustick	792,277	1,477,344	1,755,565	1,810,074
2175	Traffic Ops	7,925,677	9,732,065	8,694,605	8,629,348
2200	Deputy Director- Projects	305,379	325,338	273,347	283,793
2220	ROW and Project Management	2,958,471	3,389,788	3,278,179	3,395,314
2240	Safety Engineering	1,711,130	2,327,815	4,059,031	4,169,930
2260	Construction and Utilities	748,903	3,549,686	3,672,204	3,735,408
2280	Planning	2,130,483	2,465,673	2,109,276	2,065,864
2400	Development Services	5,425,394	6,033,505	5,748,445	5,955,558
7000	Commuteride	2,214,813	3,133,293	3,851,565	3,535,663
<b>Operations Dept Total</b>		<b>\$ 47,981,609</b>	<b>\$ 58,045,614</b>	<b>\$ 58,912,506</b>	<b>\$ 61,025,656</b>
5400	Capital Fleet	5,045,922	14,069,400	5,923,800	4,989,000
5400	Capital Projects	77,654,196	107,132,500	115,234,000	114,376,000
5400	Capital Facilities	4,520,500	29,700,000	29,200,000	34,000,000
<b>Capital Total</b>		<b>\$ 87,220,618</b>	<b>\$ 150,901,900</b>	<b>\$ 150,357,800</b>	<b>\$ 153,365,000</b>
<b>Grand Total</b>		<b>\$ 153,743,503</b>	<b>\$ 231,775,382</b>	<b>\$ 233,592,812</b>	<b>\$ 239,240,133</b>