



Miranda Gold, President
Alexis Pickering, Vice-President
Kent Goldthorpe, Commissioner
Dave McKinney, Commissioner
Patricia Nilsson, Commissioner

To: ACHD Commission
From: Christine Tannler, Budget Manager
Subject: Public Hearing – FY2026 Budget Adoption
August 27, 2025

Facts and Findings:

ACHD Published and advertised the public hearing for the proposed FY2026 budget in accordance with Idaho Code 40-1326 and 40-206. Notification of the public hearing date was posted at ACHD on August 11 and published in the Idaho Press on August 12, 13, 19 and 20. 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 27, 2025 at 6:00 pm in person seats available as well as via Zoom. During the public hearing, the FY2026 budget must be adopted prior to the property tax levy certification signing.

Fiscal Impact:

1. Approving the budget and certifying the property tax levy will ensure continued revenue of approximately \$55M for the District.
2. Failure to approve a budget would eliminate the entire property tax certification and related revenue.

Policy Impact:

1. The budget adoption and property tax certification must be completed by September 4, 2025 according to Idaho Code 63-803.
2. A public hearing is necessary, per Idaho Code 40-1325, to certify an ad valorem (property) tax levy.

Alternatives:

1. Approve the FY2026 budget currently proposed at \$257M and certify the property tax levy.
2. Approve a modified version of the proposed FY2026 budget during the public hearing.
3. Not approve the budget and property tax certification and provide further directions to staff.

Recommendations:

Staff recommend approval of the proposed FY2026 budget as presented and certification of the property tax levy.

Attachment(s):

1. FY2026 Budget for Adoption

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Budget Summary

FY 2024 **FY2025** **FY2026** **FY2027**
Actuals **Adopted** **Proposed** **Proposed**
Budget **Budget** **Budget**

REVENUES				
Property Taxes	\$ 47,766,233	\$ 51,827,000	\$ 55,348,100	\$ 59,096,030
Highway Users Fund	79,514,806	49,100,000	50,600,000	52,100,000
Registration Fees	13,039,285	13,700,000	14,100,000	14,500,000
Cost-Sharing/Federal Grants	8,960,842	21,162,400	15,126,000	8,747,000
Impact fees	25,067,876	22,900,000	23,360,000	24,300,000
Fees and Services/Other Revenue	12,847,019	11,726,000	10,295,000	7,380,000
State Sales Tax	9,650,260	9,380,000	11,110,000	11,200,000
Cash Reserves		30,465,327	32,877,000	21,298,238
Rescheduled Projects		17,222,000	2,185,000	
Reserves for Future Facilities		10,500,000	39,000,000	3,000,000
Encumbrances		8,159,200		
Commuteride	1,757,993	3,930,051	3,038,811	3,082,200
TOTAL REVENUE	\$ 198,604,313	\$ 250,071,978	\$ 257,039,911	\$ 204,703,468

EXPENDITURES				
Administration	\$ 21,660,717	\$ 23,992,607	\$ 25,030,388	\$ 26,292,884
Operations & Projects	\$ 53,979,434	\$ 56,478,120	\$ 58,071,912	\$ 59,981,384
Commuteride	\$ 1,918,484	\$ 3,930,051	\$ 3,038,811	\$ 3,082,200
Capital Fleet	\$ 11,672,768	\$ 7,430,900	\$ 6,301,000	\$ 6,783,000
Capital Projects	\$ 88,226,965	\$ 132,467,000	\$ 125,597,800	\$ 105,564,000
Capital Facilities	\$ 43,286,631	\$ 25,773,300	\$ 39,000,000	\$ 3,000,000
TOTAL EXPENDITURE	\$ 220,745,000	\$ 250,071,978	\$ 257,039,911	\$ 204,703,468

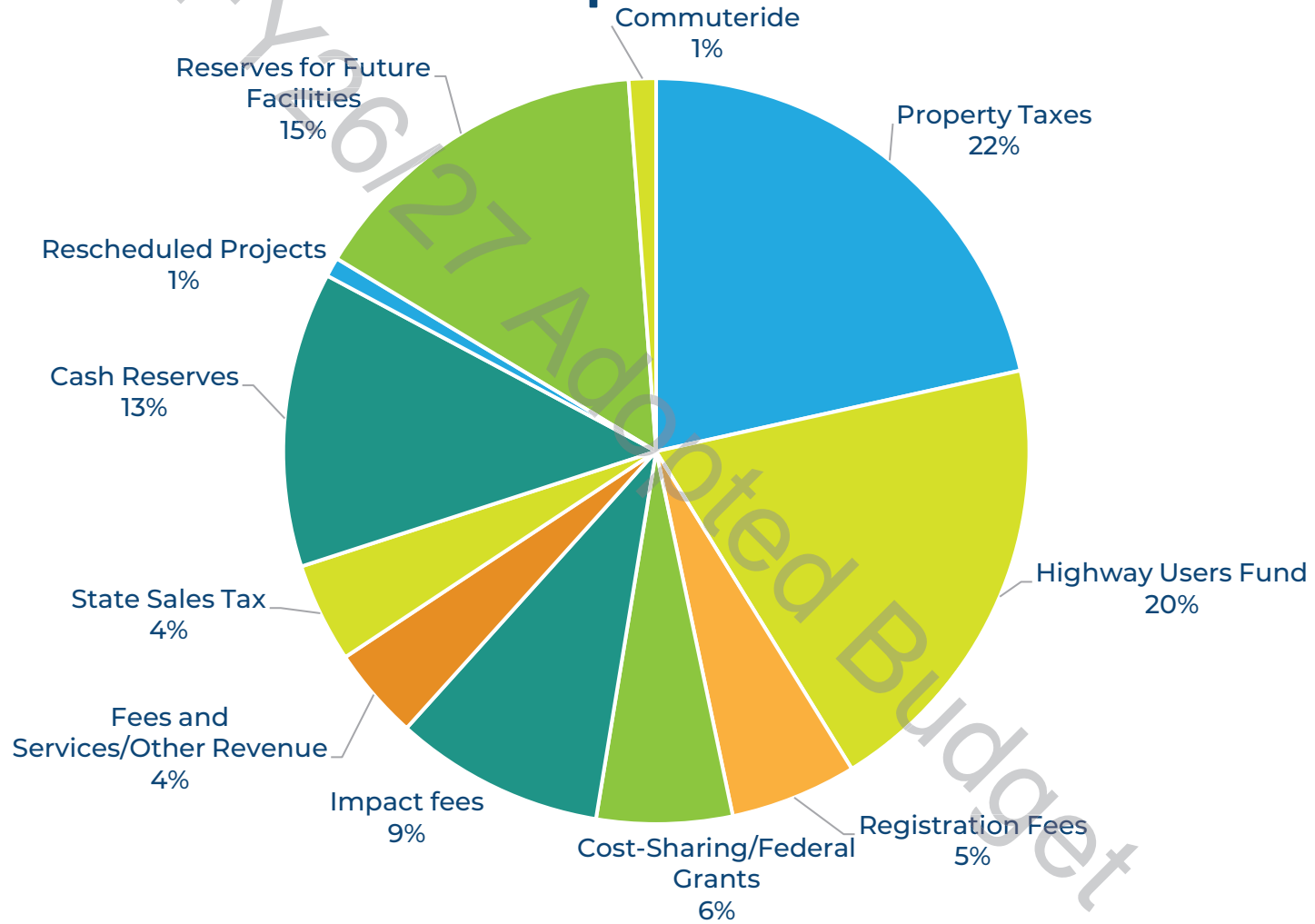
CAPITAL PROJECTS				
Concept Design	\$ 978,958	\$ 1,037,800	\$ 820,000	\$ 36,000
Professional Services	\$ 13,997,332	\$ 18,094,000	\$ 13,290,000	\$ 9,901,000
ROW	\$ 14,134,775	\$ 19,180,000	\$ 18,596,000	\$ 6,622,000
Material - Signal	\$ 3,156,213	\$ 2,808,000	\$ 1,839,000	\$ 1,583,000
Survey	\$ 81,452	\$ 362,000	\$ 339,000	\$ 310,000
Construction	\$ 55,740,590	\$ 88,474,200	\$ 90,329,800	\$ 86,369,000
Utility Services	\$ 137,644	\$ 2,511,000	\$ 384,000	\$ 743,000
TOTAL CAPITAL PROJECTS	88,226,965	132,467,000	125,597,800	105,564,000

Capital Facilities				
Franklin TOC - Construction	19,774,784	9,652,700		
Apple Maintenance Facility	1,381,894	10,500,000	38,500,000	3,000,000
Ustick Yard - Design	1,412,245			
Meeker - Remodel	17,011,640	4,120,600	500,000	
Cloverdale Decant	3,705,348	1,500,000		
TOTAL CAPITAL FACILITIES	\$ 43,285,911	\$ 25,773,300	\$ 39,000,000	\$ 3,000,000

ACHD Staffing Status

<u>Division</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>
Overhead	86	88	91	91
1075 Executive Office	3	7	8	8
1150 Deputy Director: Finance	14	8	8	8
1175 Procurement		3	3	3
1250 Deputy Director: Business Operations	2	3	3	3
1255 Information Technology	19	19	19	19
1275 Fleet Services	16	17	18	18
1300 Facilities	3	4	4	4
1325 Safety & Training		1	1	1
1350 Human Resources	9	4	5	5
1400 Communications	7	9	9	9
1600 Legal	5	4	4	4
7000 Commuteride	8	9	9	9
Operations	368.5	372.5	375.5	375.5
2100 Deputy Director: Operations	3	4	4	4
2125 Environmental	9	10	10	10
2151 Maintenance Apple	69	80	81	80
2152 Maintenance Cloverdale	67	71	71	71
2153 Maintenance Ustick	16			
2175 Traffic Operations	51.5	54.5	56.5	57.5
2200 Deputy Director: Projects	2	2	2	2
2220 ROW & Project Management	26	27	27	27
2240 Safety Engineering	27	29	29	29
2260 Construction & Utilities	29	30	30	30
2280 Planning	12	12	12	12
2400 Development Services	57	53	53	53
Total Staff Positions	454.5	460.5	466.5	466.5
1050 Commission	5	5	5	5
Total for District	459.5	465.5	471.5	471.5

FY2026 Proposed Revenue



Fund 1 Revenues

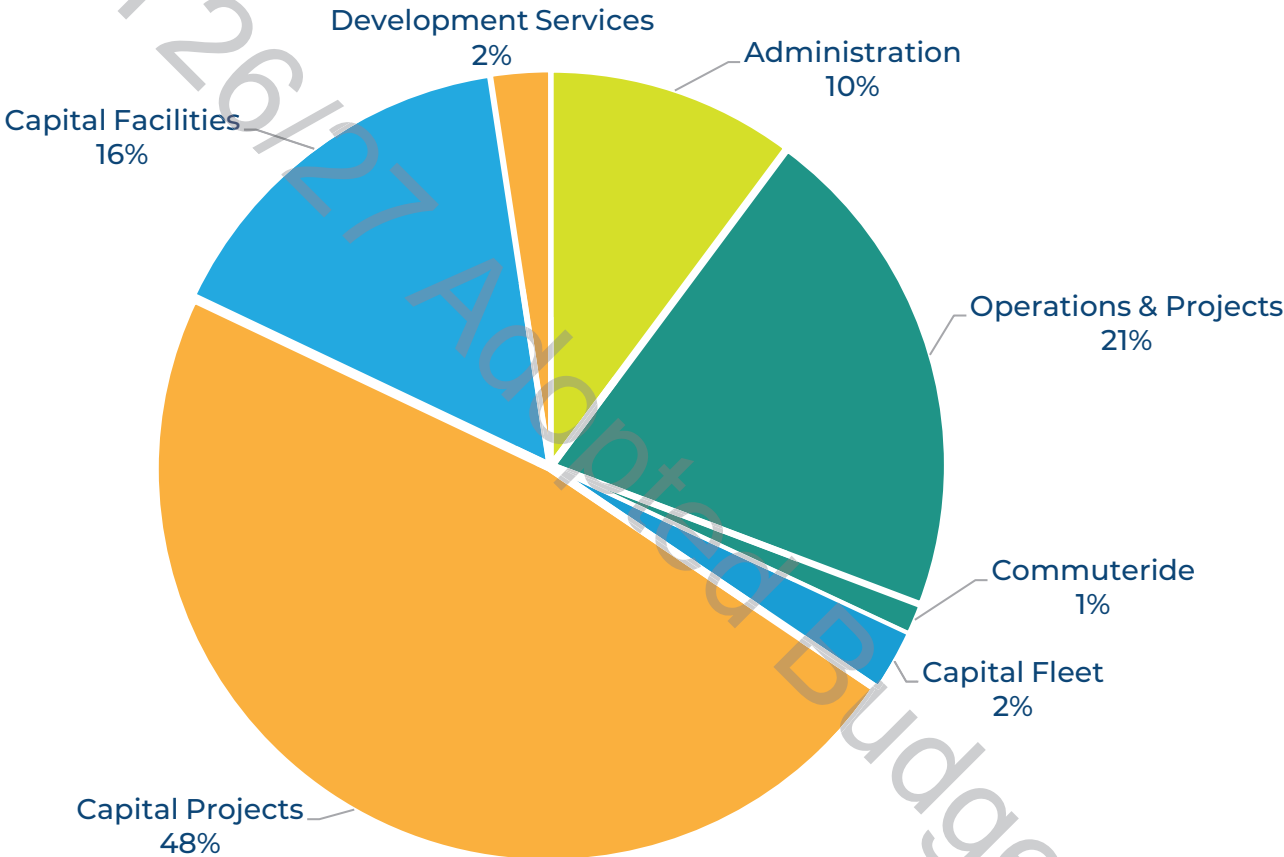
Account Name	Description	FY2025 Adopted		FY2026 Proposed		FY2027 Proposed	
		FY2024 Actuals	Budget	FY2026 Itemizations	Budget	FY2027 Itemizations	Budget
Property Taxes		\$ 47,766,233	\$ 51,827,000		\$ 55,348,100		\$ 59,096,030
Property Taxes	3% Allowable Increase	-	-	1,500,800	-	1,605,870	-
Property Taxes	Forgone - 1% M&O	-	-	500,300	-	535,290	-
Property Taxes	Forgone - 3% Capital Project	-	-	1,500,800	-	1,605,870	-
Property Taxes	New Construction Roll	-	-	1,500,000	-	1,500,000	-
Property Taxes	Prior Years' Certification	-	-	50,026,200	-	53,529,000	-
Property Taxes	Replacement Funds - Not in Certification	-	-	320,000	-	320,000	-
Penalties and Interest		86,120	100,000		100,000		100,000
Highway Users Fund		79,514,806	49,100,000		50,600,000		52,100,000
Ag Tax Replacement		13,554	14,000		14,000		14,000
State Sales Tax		9,650,260	9,380,000		11,110,000		11,200,000
State Sales Tax	Sales Tax Revenue	-	-	3,010,000	-	3,100,000	-
State Sales Tax	TECM Funding	-	-	8,100,000	-	8,100,000	-
Forest Reserve and Mining		1,904	4,000		4,000		4,000
Vehicle Registration Fee	*SUNSET FY2029*	13,039,285	13,700,000		14,100,000		14,500,000
Property Rentals		63,400	75,000		50,000		50,000
Street Name Signs		221,443	266,000		300,000		300,000
License Agreements		400,943	401,000		400,000		400,000
Plat Review Fees		213,400	479,000		500,000		500,000
Street Vacations		12,500	200,000		200,000		200,000
Zone Inspection Fees		2,572,532	2,183,000		1,727,000		1,762,000
Sub. Inspection/Testing Fees		480,653	819,000		500,000		500,000
Street Plan & Profile Fees		239,300	495,000		250,000		300,000
Interest Revenue		8,090,022	5,500,000		5,500,000		2,500,000
Service Reimbursement Fee		245,703	265,000		150,000		150,000
Cost Sharing Payments		455,340	450,000		450,000		450,000
Cost Sharing Payments-Projects		6,061,889	12,329,400		7,270,000		6,243,000
Cost Sharing Payments-Projects	Cost Share Development	-	-	5,665,000	-	5,720,000	-
Cost Sharing Payments-Projects	Cost Share Projects	-	-	350,000	-	350,000	-
Federal Grants - Projects		2,443,613	8,383,000		7,406,000		2,054,000
Miscellaneous Revenue		188,674	175,000		100,000		100,000
Equipment Disposal		16,871	500,000		500,000		500,000
Property Disposal		-	250,000		-		-
Impact Fees		24,599,799	22,900,000		23,360,000		24,300,000
Extraordinary Impact Fees		468,077	250,000		250,000		250,000
Utilize Cash Reserves - General Fund		-	-	-	32,877,000	-	21,298,238
Utilize Cash Reserves - General Fund	Highway 16 Reserves	-	30,465,327	19,918,000	-	4,690,000	-
Utilize Cash Reserves - General Fund	Strategic Initiative Funding	-	-	8,417,000	-	12,091,000	-
Utilize Cash Reserves - General Fund	State Funding - Nampa Joint Project	-	-	4,542,000	-	-	-
Utilize Cash Reserves - General Fund	Cash Reserves	-	-	-	-	4,517,238	-
Encumbrances		-	8,159,200	-	-	-	-
Extraordinary Impact Fee Offset		-	(250,000)	-	(250,000)	-	(250,000)
Future Facility Reservation		-	10,500,000	-	39,000,000	-	3,000,000
Rescheduled Projects		-	17,222,000	-	2,185,000	-	-
Total Revenue		\$ 196,846,320	\$ 246,141,927	\$ 254,001,100	\$ 254,001,100	\$ 201,621,268	\$ 201,621,268

Fund 2 Revenues

Account Name	Description	FY2025 Adopted		FY2026 Proposed		FY2027 Proposed	
		FY2024 Actuals	Budget	FY2026 Itemizations	Budget	FY2027 Itemizations	Budget
Gain/Loss on Sale of Vans		-	200,000	-	-	-	-
Vanpool Fares		943,787	1,050,000	-	900,000	-	900,000
Interest Revenue		1,948	1,700	-	1,700	-	1,700
Federal Grants		475,130	484,000	-	405,000	-	275,000
Federal Grants (Vans)	ITD/VRT Federal Funds	-	1,318,400	-	605,000	-	624,000
ACHD - General Fund		272,000	217,000	-	225,000	-	225,000
Miscellaneous Revenue		65,128	67,000	-	67,000	-	67,000
Mobility Grant Revenue		-	20,000	-	20,000	-	20,000
Utilize Cash Reserves - Commuteride		-	226,951	-	470,111	-	569,500
Depreciation Offset		-	345,000	-	345,000	-	400,000
Total		\$ 1,757,993	\$ 3,930,051	\$ 3,038,811	\$ 3,038,811	\$ 3,082,200	\$ 3,082,200

Grand Total		\$ 198,604,313	\$ 250,071,978	\$ 257,039,911	\$ 257,039,911	\$ 204,703,468	\$ 204,703,468
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FY2026 Proposed Total Expenditures



Expenses By Department: Summary

Dept No	Dept Name	FY 2024 Actuals	FY2025 Adopted Budget	FY2026 Proposed Budget	FY2027 Proposed Budget
1050	Commission	254,902	296,892	300,091	315,010
1075	Executive Office	1,028,409	1,848,856	1,914,959	1,991,037
1150	Deputy Director: Finance	2,775,883	1,776,611	1,649,065	1,728,720
1175	Procurement	-	361,858	363,532	381,587
1250	Deputy Director: Business Operations	222,604	292,158	470,322	489,611
1255	Information Technology	5,655,198	5,968,049	6,792,472	7,392,589
1275	Fleet Services	6,029,101	6,645,532	6,979,842	7,235,055
1300	Facilities	2,204,040	3,036,479	2,758,961	2,882,201
1325	Safety and Training	-	200,532	246,806	265,661
1350	Human Resources	1,473,488	1,365,625	1,251,918	1,225,767
1400	Communications	988,675	1,223,712	1,327,019	1,376,874
1600	Legal	1,028,416	976,303	975,401	1,008,772
Administration Division Total		\$ 21,660,717	\$ 23,992,607	\$ 25,030,388	\$ 26,292,884
2100	Deputy Director: Operations	783,877	758,007	995,547	991,638
2125	Environmental	2,119,841	2,104,016	2,327,972	2,381,809
2151	Maintenance Adams/Apple	11,653,546	12,715,606	14,125,376	15,084,469
2152	Maintenance Cloverdale	10,969,176	10,272,712	11,486,934	11,762,259
2153	Maintenance Ustick	2,123,150	1,893,296		
2175	Traffic Operations	6,724,851	9,187,683	9,289,549	9,528,687
2200	Deputy Director- Projects	357,820	291,990	315,839	328,212
2220	ROW and Project Management	3,331,245	3,369,819	3,520,131	3,662,734
2240	Safety Engineering	4,686,166	3,891,748	3,555,712	3,645,603
2260	Construction and Utilities	3,438,842	3,772,206	3,591,949	3,726,557
2280	Planning	2,213,860	2,336,853	2,708,335	2,553,038
2400	Development Services	5,577,060	5,884,184	6,154,568	6,316,378
7000	Commuteride	1,918,484	3,930,051	3,038,811	3,082,200
Operations Division Total		\$ 55,897,918	\$ 60,408,171	\$ 61,110,723	\$ 63,063,584
5400	Capital Fleet	11,672,768	7,430,900	6,301,000	6,783,000
5500	Capital Projects	88,226,965	132,467,000	125,597,800	105,564,000
9000	Capital Facilities	43,286,631	25,773,300	39,000,000	3,000,000
Capital Total		\$ 143,186,365	\$ 165,671,200	\$ 170,898,800	\$ 115,347,000
Grand Total		\$ 220,745,000	\$ 250,071,978	\$ 257,039,911	\$ 204,703,468