

**FINANCE COMMITTEE MEETING
MARCH 22, 2018 — 12:00 P.M.
COMPASS, 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET, SUITE 200
MERIDIAN, IDAHO**

**** AGENDA ****

I. CALL TO ORDER (12:00)

II. AGENDA ADDITIONS/CHANGES

III. OPEN DISCUSSION/ANNOUNCEMENTS

IV. CONSENT AGENDA

Page 2 *A. Approve December 14, 2017, Finance Committee Meeting Minutes

V. INFORMATION/DISCUSSION ITEMS

Page 4 *A. Review Report of Disbursements Made in the Reporting Period

Page 10 *B. Review Change in 401K Participation Following Match Implementation

Page 11 *C. Discuss Five Year Revenue and Expense Projections

VI. ACTION ITEMS

A. Elect Finance Committee Vice-Chair

Page 20 *B. Approve Variance Report: October 1, 2017 – December 31, 2017

Page 26 *C. Recommend COMPASS Board Approval of the FY2019 General and Special Membership Dues

VII. OTHER

VIII. ADJOURNMENT

*Enclosures Times are approximate. Agenda is subject to change.

**FINANCE COMMITTEE MEETING
DECEMBER 14, 2017
COMPASS, 2ND FLOOR LARGE CONFERENCE ROOM
MERIDIAN, IDAHO**

****MINUTES****

ATTENDEES: Elaine Clegg, Councilmember, City of Boise, **Chair**
John Evans, Mayor, City of Garden City, **Vice Chair**
Jay Gibbons, Commissioner, Canyon Highway District #4
Jim Hansen, Commissioner, Ada County Highway District
Garret Nancolas, Mayor, City of Caldwell
Jim Tibbs, Commissioner, Ada County
Pam White, Commissioner, Canyon County

OTHERS PRESENT: Nancy Brecks, Community Planning Association
Kevin Congo, Harris & Co.
Keith Holmes, Community Planning Association
Megan Larsen, Community Planning Association
Amy Luft, Community Planning Association
Matt Stoll, Community Planning Association
Josh Tyree, Harris & Co.

CALL TO ORDER:

Chair Elaine Clegg called the meeting to order at 12:00 p.m.

AGENDA ADDITIONS/CHANGES

None.

OPEN DISCUSSION/ANNOUNCEMENTS

General announcements were made.

CONSENT AGENDA

A. Approve November 30, 2017, Finance Committee Meeting Minutes

Jim Tibbs moved and Garret Nancolas seconded approval of the Consent Agenda as presented. Motion passed unanimously.

INFORMATION/DISCUSSION ITEM

A. Review Report of Disbursements Made in the Reporting Period

Megan Larsen noted the Report of Disbursements made in the reporting period November 21 – December 5, 2017, is provided in the packet for information.

ACTION ITEMS

A. Approve Draft Fiscal Year 2017 Audit

Josh Tyree, Harris & Co., reviewed the draft FY2017 audit.

After discussion, **Jim Hansen moved and Garret Nancolas seconded approval of the FY2017 audit as presented. Motion passed unanimously.**

B. Establish 2018 Finance Committee Meeting Dates

After discussion, **Garret Nancolas moved and John Evans seconded approval of the 2018 Finance Committee meeting dates as presented. Motion passed unanimously**

ADJOURNMENT

Jim Hansen moved and Garret Nancolas seconded adjournment at 12:29 p.m. Motion passed unanimously.

Approved this 22nd day of March 2018.

By:_____
Garret L. Nancolas, Chair

Attest:

By:_____
John Evans, Vice Chair

Check History Report
Sorted By Vendor Name
Activity From: 12/6/2017 to 3/5/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: ABCSTA ABC STAMP COMPANY					
A	ICCU - Checking	E00340	2/5/2018	24.99	Electronic Payment
A	ICCU - Checking	E00356	3/5/2018	33.35	Electronic Payment
Vendor ABC STAMP COMPANY Total:				<u>58.34</u>	
Vendor Number: ACHDCOM ACHD Commuteride					
A	ICCU - Checking	006002	2/20/2018	1,000.00	Auto
Vendor ACHD Commuteride Total:				<u>1,000.00</u>	
Vendor Number: ADALAN ADA COUNTY ASSESSOR					
A	ICCU - Checking	005977	1/19/2018	1,200.00	Auto
Vendor ADA COUNTY ASSESSOR Total:				<u>1,200.00</u>	
Vendor Number: AGENCY AGENCY PRESS					
A	ICCU - Checking	E00357	3/5/2018	335.00	Electronic Payment
Vendor AGENCY PRESS Total:				<u>335.00</u>	
Vendor Number: INTEGR Allstream					
A	ICCU - Checking	005960	12/20/2017	869.75	Auto
A	ICCU - Checking	005985	1/19/2018	869.75	Auto
A	ICCU - Checking	006008	2/20/2018	869.88	Auto
Vendor Allstream Total:				<u>2,609.38</u>	
Vendor Number: AGA Association of Government Accounts					
A	ICCU - Checking	006013	3/5/2018	100.00	Auto
Vendor Association of Government Accounts Total:				<u>100.00</u>	
Vendor Number: ASSIDC ASSOCIATION OF IDAHO CITIES					
A	ICCU - Checking	005979	1/19/2018	400.00	Auto
Vendor ASSOCIATION OF IDAHO CITIES Total:				<u>400.00</u>	
Vendor Number: AMPO ASSOCIATION OF METROPOLITAN					
A	ICCU - Checking	005978	1/19/2018	2,098.10	Auto
Vendor ASSOCIATION OF METROPOLITAN Total:				<u>2,098.10</u>	
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E00322	12/20/2017	700.00	Electronic Payment
Vendor BOISE AREA CHAMBER OF COMMERCE Total:				<u>700.00</u>	
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E00334	1/5/2018	22,086.32	Electronic Payment
A	ICCU - Checking	E00349	2/5/2018	23,467.96	Electronic Payment
Vendor Boise Municipal Health Care Total:				<u>45,554.28</u>	
Vendor Number: CATALYS Catalyst Incorporated					
A	ICCU - Checking	E00350	2/20/2018	7,055.00	Electronic Payment
Vendor Catalyst Incorporated Total:				<u>7,055.00</u>	
Vendor Number: CHEVRO CHEVRON & TEXACO UNIVERSAL					
A	ICCU - Checking	005956	12/20/2017	59.39	Auto
A	ICCU - Checking	005980	1/19/2018	55.29	Auto
A	ICCU - Checking	006003	2/20/2018	22.59	Auto
Vendor CHEVRON & TEXACO UNIVERSAL Total:				<u>137.27</u>	
Vendor Number: CITYEXP City Explained, Inc.					
A	ICCU - Checking	005981	1/19/2018	675.00	Auto
Vendor City Explained, Inc. Total:				<u>675.00</u>	
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	005954	12/20/2017	17.32	Manual
A	ICCU - Checking	005975	1/19/2018	17.32	Manual
A	ICCU - Checking	006000	2/20/2018	17.32	Manual
Vendor COLONIAL LIFE & ACCIDENT Total:				<u>51.96</u>	
Vendor Number: CPSC CPCS Transcom, Inc.					
A	ICCU - Checking	E00329	1/5/2018	19,522.96	Electronic Payment

Check History Report
Sorted By Vendor Name
Activity From: 12/6/2017 to 3/5/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00342	2/5/2018	22,776.76	Electronic Payment
A	ICCU - Checking	E00351	2/20/2018	48,807.41	Electronic Payment
Vendor CPCS Transcom, Inc. Total:				91,107.13	
Vendor Number: DOWNTOWN DOWNTOWN PUBLIC PARKING SYSTEM					
A	ICCU - Checking	006004	2/20/2018	308.00	Auto
Vendor DOWNTOWN PUBLIC PARKING SYSTEM Total:				308.00	
Vendor Number: EIDEBA EideBailly					
A	ICCU - Checking	005982	1/19/2018	43.75	Auto
A	ICCU - Checking	006014	3/5/2018	87.50	Auto
Vendor EideBailly Total:				131.25	
Vendor Number: ENPOSAL EnPointe Tech. Sales, LLC					
A	ICCU - Checking	005992	2/5/2018	831.03	Auto
A	ICCU - Checking	006005	2/20/2018	296.74	Auto
Vendor EnPointe Tech. Sales, LLC Total:				1,127.77	
Vendor Number: FLEXTE FLEXTECHS, LLC					
A	ICCU - Checking	E00323	12/20/2017	2,146.25	Electronic Payment
A	ICCU - Checking	E00335	1/19/2018	1,636.25	Electronic Payment
A	ICCU - Checking	E00352	2/20/2018	2,741.25	Electronic Payment
Vendor FLEXTECHS, LLC Total:				6,523.75	
Vendor Number: NANCOLA Garret Nancolas					
A	ICCU - Checking	006010	2/20/2018	1,376.24	Auto
Vendor Garret Nancolas Total:				1,376.24	
Vendor Number: LOCHNER H.W. Lochner, Inc.					
A	ICCU - Checking	E00336	1/19/2018	8,892.53	Electronic Payment
A	ICCU - Checking	E00344	2/5/2018	9,584.37	Electronic Payment
A	ICCU - Checking	E00360	3/5/2018	6,859.52	Electronic Payment
Vendor H.W. Lochner, Inc. Total:				25,336.42	
Vendor Number: HARRIS HARRIS & CO.					
A	ICCU - Checking	005967	1/5/2018	6,900.00	Auto
Vendor HARRIS & CO. Total:				6,900.00	
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	005955	12/20/2017	694.39	Manual
A	ICCU - Checking	005976	1/19/2018	638.93	Manual
A	ICCU - Checking	006001	2/20/2018	638.38	Manual
Vendor HARTFORD Total:				1,971.70	
Vendor Number: HUGOS HUGO'S DELI					
A	ICCU - Checking	E00324	12/20/2017	108.69	Electronic Payment
A	ICCU - Checking	E00353	2/20/2018	48.17	Electronic Payment
Vendor HUGO'S DELI Total:				156.86	
Vendor Number: HUMANR HUMAN RESOURCES ASSOC OF T. V.					
A	ICCU - Checking	005957	12/20/2017	100.00	Auto
A	ICCU - Checking	005993	2/5/2018	20.00	Auto
Vendor HUMAN RESOURCES ASSOC OF T. V. Total:				120.00	
Vendor Number: MULHALL Hunter Mulhall					
A	ICCU - Checking	E00345	2/5/2018	1,711.59	Electronic Payment
Vendor Hunter Mulhall Total:				1,711.59	
Vendor Number: ZIDDOE ID. STATE DEPT. OF EMPLOYMENT					
A	ICCU - Checking	W00276	1/19/2018	476.23	Wire Transfer
Vendor ID. STATE DEPT. OF EMPLOYMENT Total:				476.23	
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	005968	1/5/2018	3,617.68	Auto
A	ICCU - Checking	005994	2/5/2018	2,475.33	Auto

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Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	006015	3/5/2018	4,369.35	Auto
Vendor IDAHO CENTRAL CREDIT UNION Total:				10,462.36	
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	005958	12/20/2017	533.96	Auto
A	ICCU - Checking	005983	1/19/2018	612.59	Auto
A	ICCU - Checking	006006	2/20/2018	598.65	Auto
Vendor IDAHO POWER CO. Total:				1,745.20	
Vendor Number: IDPRESR Idaho Press Tribune Renewal					
A	ICCU - Checking	005970	1/5/2018	213.20	Auto
Vendor Idaho Press Tribune Renewal Total:				213.20	
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	005969	1/5/2018	131.04	Auto
A	ICCU - Checking	005984	1/19/2018	267.56	Auto
A	ICCU - Checking	005995	2/5/2018	645.94	Auto
Vendor IDAHO PRESS-TRIBUNE Total:				1,044.54	
Vendor Number: IDPROEN Idaho Society of Professional Engineers Foundation					
A	ICCU - Checking	005959	12/20/2017	300.00	Auto
for Idaho Society of Professional Engineers Foundation Total:				300.00	
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W00270	12/20/2017	4,033.00	Wire Transfer
A	ICCU - Checking	W00275	1/19/2018	4,309.00	Wire Transfer
A	ICCU - Checking	W00282	2/20/2018	4,314.00	Wire Transfer
Vendor IDAHO STATE TAX COMMISSION Total:				12,656.00	
Vendor Number: IDSTAT IDAHO STATESMAN					
A	ICCU - Checking	005996	2/5/2018	624.32	Auto
A	ICCU - Checking	006007	2/20/2018	1,172.22	Auto
Vendor IDAHO STATESMAN Total:				1,796.54	
Vendor Number: IDWALKB Idaho Walk Bike Alliance					
A	ICCU - Checking	005997	2/5/2018	1,000.00	Auto
Vendor Idaho Walk Bike Alliance Total:				1,000.00	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	005961	12/20/2017	255.06	Auto
A	ICCU - Checking	005986	1/19/2018	526.32	Auto
A	ICCU - Checking	006009	2/20/2018	346.27	Auto
Vendor INTERMOUNTAIN GAS CO. Total:				1,127.65	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W00268	12/20/2017	12,585.69	Wire Transfer
A	ICCU - Checking	W00271	1/5/2018	12,914.74	Wire Transfer
A	ICCU - Checking	W00273	1/19/2018	12,953.51	Wire Transfer
A	ICCU - Checking	W00278	2/5/2018	13,005.67	Wire Transfer
A	ICCU - Checking	W00280	2/20/2018	12,007.17	Wire Transfer
A	ICCU - Checking	W00283	3/5/2018	12,099.68	Wire Transfer
Vendor INTERNAL REVENUE SERVICE Total:				75,566.46	
Vendor Number: RUSSELL JANET RUSSELL					
A	ICCU - Checking	E00361	3/5/2018	32.79	Electronic Payment
Vendor JANET RUSSELL Total:				32.79	
Vendor Number: JUBENG JUB Engineers, Inc.					
A	ICCU - Checking	E00358	3/5/2018	5,420.77	Electronic Payment
Vendor JUB Engineers, Inc. Total:				5,420.77	
Vendor Number: KIMANG Kim Anglesey					
A	ICCU - Checking	E00330	1/5/2018	129.00	Electronic Payment
Vendor Kim Anglesey Total:				129.00	

Check History Report
Sorted By Vendor Name
Activity From: 12/6/2017 to 3/5/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: KITTELS Kittelson & Associates, Inc.					
A	ICCU - Checking	E00359	3/5/2018	8,000.00	Electronic Payment
				Vendor Kittelson & Associates, Inc. Total:	8,000.00
Vendor Number: ZBYERL M605 - NCPERS IDAHO					
A	ICCU - Checking	005953	12/20/2017	48.00	Manual
A	ICCU - Checking	005974	1/19/2018	48.00	Manual
A	ICCU - Checking	005999	2/20/2018	48.00	Manual
				Vendor M605 - NCPERS IDAHO Total:	144.00
Vendor Number: AMMAN Marcus Amman					
A	ICCU - Checking	E00341	2/5/2018	253.20	Electronic Payment
				Vendor Marcus Amman Total:	253.20
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E00332	1/5/2018	820.56	Electronic Payment
A	ICCU - Checking	E00347	2/5/2018	249.15	Electronic Payment
A	ICCU - Checking	E00362	3/5/2018	280.73	Electronic Payment
				Vendor MATTHEW STOLL Total:	1,350.44
Vendor Number: MCFARLA McFarland Management, LLC					
A	ICCU - Checking	E00331	1/5/2018	51,000.00	Electronic Payment
				Vendor McFarland Management, LLC Total:	51,000.00
Vendor Number: PETTY MEGAN LARSEN					
A	ICCU - Checking	006017	3/5/2018	102.22	Auto
				Vendor MEGAN LARSEN Total:	102.22
Vendor Number: MERCHA MERIDIAN CHAMBER OF COMMERCE					
A	ICCU - Checking	005962	12/20/2017	275.00	Auto
				Vendor MERIDIAN CHAMBER OF COMMERCE Total:	275.00
Vendor Number: MIG Moore Iacofano Goltsman, Inc.					
A	ICCU - Checking	E00325	12/20/2017	20,422.59	Electronic Payment
A	ICCU - Checking	E00337	1/19/2018	26,839.50	Electronic Payment
A	ICCU - Checking	E00354	2/20/2018	15,246.57	Electronic Payment
				Vendor Moore Iacofano Goltsman, Inc. Total:	62,508.66
Vendor Number: NAMPAC NAMPAC CIVIC CENTER					
A	ICCU - Checking	005987	1/19/2018	865.00	Auto
				Vendor NAMPAC CIVIC CENTER Total:	865.00
Vendor Number: NARC National Association of Regional Councils					
A	ICCU - Checking	005971	1/5/2018	5,953.77	Auto
				Vendor National Association of Regional Councils Total:	5,953.77
Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS					
A	ICCU - Checking	E00326	12/20/2017	787.50	Electronic Payment
A	ICCU - Checking	E00338	1/19/2018	375.00	Electronic Payment
A	ICCU - Checking	E00346	2/5/2018	697.50	Electronic Payment
				Vendor NEIGHBORHOOD ALL STARS Total:	1,860.00
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	005963	12/20/2017	684.86	Auto
A	ICCU - Checking	005988	1/19/2018	534.24	Auto
A	ICCU - Checking	005998	2/5/2018	359.28	Auto
A	ICCU - Checking	006011	2/20/2018	713.80	Auto
A	ICCU - Checking	006016	3/5/2018	527.53	Auto
				Vendor Office Depot Total:	2,819.71
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W00269	12/20/2017	12,284.89	Wire Transfer
A	ICCU - Checking	W00272	1/5/2018	12,640.76	Wire Transfer
A	ICCU - Checking	W00274	1/19/2018	14,485.89	Wire Transfer

Check History Report
Sorted By Vendor Name
Activity From: 12/6/2017 to 3/5/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	W00279	2/5/2018	14,645.73	Wire Transfer
A	ICCU - Checking	W00281	2/20/2018	14,663.21	Wire Transfer
A	ICCU - Checking	W00284	3/5/2018	14,753.76	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				<u>83,474.24</u>	
Vendor Number: HAUKKAL Rachel Haukkala					
A	ICCU - Checking	E00343	2/5/2018	253.20	Electronic Payment
Vendor Rachel Haukkala Total:				<u>253.20</u>	
Vendor Number: REMIX Remix Software, Inc.					
A	ICCU - Checking	005989	1/19/2018	19,250.00	Auto
Vendor Remix Software, Inc. Total:				<u>19,250.00</u>	
Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE					
A	ICCU - Checking	E00327	12/20/2017	120.00	Electronic Payment
Vendor SHADOW TRACKERS INVESTIGATIVE Total:				<u>120.00</u>	
Vendor Number: SHREDIT Shred-It USA- Boise					
A	ICCU - Checking	005972	1/5/2018	60.00	Auto
Vendor Shred-It USA- Boise Total:				<u>60.00</u>	
Vendor Number: SODEXO SODEXO, INC.					
A	ICCU - Checking	005973	1/5/2018	1,950.54	Auto
Vendor SODEXO, INC. Total:				<u>1,950.54</u>	
Vendor Number: ZSTINF STATE INSURANCE FUND					
A	ICCU - Checking	005991	2/5/2018	4,397.00	Manual
Vendor STATE INSURANCE FUND Total:				<u>4,397.00</u>	
Vendor Number: ZIDGRA STATE TAX COMMISSION					
A	ICCU - Checking	W00277	1/19/2018	155.64	Wire Transfer
Vendor STATE TAX COMMISSION Total:				<u>155.64</u>	
Vendor Number: SURVEY SURVEY MONKEY INC.					
A	ICCU - Checking	E00363	3/5/2018	360.00	Electronic Payment
Vendor SURVEY MONKEY INC. Total:				<u>360.00</u>	
Vendor Number: TISDAL TONI TISDALE					
A	ICCU - Checking	E00364	3/5/2018	95.00	Electronic Payment
Vendor TONI TISDALE Total:				<u>95.00</u>	
Vendor Number: TREAVAL TREASURE VALLEY COFFEE					
A	ICCU - Checking	005964	12/20/2017	87.00	Auto
A	ICCU - Checking	005990	1/19/2018	44.07	Auto
A	ICCU - Checking	006012	2/20/2018	45.50	Auto
Vendor TREASURE VALLEY COFFEE Total:				<u>176.57</u>	
Vendor Number: URISA URISA					
A	ICCU - Checking	005965	12/20/2017	175.00	Auto
Vendor URISA Total:				<u>175.00</u>	
Vendor Number: VRT Valley Regional Transit					
A	ICCU - Checking	E00348	2/5/2018	4,770.00	Electronic Payment
Vendor Valley Regional Transit Total:				<u>4,770.00</u>	
Vendor Number: VERITA VERITAS					
A	ICCU - Checking	E00333	1/5/2018	7,912.50	Electronic Payment
A	ICCU - Checking	E00355	2/20/2018	7,912.50	Electronic Payment
Vendor VERITAS Total:				<u>15,825.00</u>	
Vendor Number: WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E00328	12/20/2017	792.02	Electronic Payment
A	ICCU - Checking	E00339	1/19/2018	168.80	Electronic Payment
A	ICCU - Checking	E00365	3/5/2018	499.66	Electronic Payment
Vendor WESTERN TROPHY & ENGRAVING Total:				<u>1,460.48</u>	

Check History Report
Sorted By Vendor Name
Activity From: 12/6/2017 to 3/5/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Report Total:				<u>578,370.45</u>	



FINANCE COMMITTEE AGENDA ITEM V-B DATE: MARCH 22, 2018

Topic: Employee PERSI 401K Participation

Request/Recommendation:
Information Only.

Background/Summary:

With the Finance Committee's recommendation, the COMPASS Board approved adding a COMPASS match for employee PERSI Choice 401K participation at the December 18, 2017, meeting. The approved match was 2% for most employees and 4% for Team Leads and Directors.

The Finance Committee requested an update on 401K participation following implementation of the 401K match program.

Prior to consideration of the 401K match, 7 of the 18 COMPASS staff members were making contributions to the PERSI Choice 401K.

After the potential benefits of 401K participation were discussed with staff and it was shared that the Finance Committee was considering a 401K match recommendation, two more staff began making contributions to the 401K.

After the Finance Committee recommended the 401K match at its November 30, 2017, meeting, an additional eight staff began making contributions to the 401K.

Currently, 100% of the existing COMPASS staff of 17 is making 401K contributions. COMPASS has one staff vacancy. Staff are very pleased with the effectiveness of the 401K match in increasing 401K participation.

More Information: For detailed information contact: Megan Larsen, at 475-2228 or mlarsen@compassidaho.org.

ML:nb T:\FY18\900 Operations\Finance\FY2018 Packets\03-22-2018 Meeting\V B 401 K Information Memo.docx

FINANCE COMMITTEE AGENDA ITEM V-C DATE: MARCH 22, 2018

Topic: Five Year Revenue and Expense Projections

Request/Recommendation:

Information only.

Background/Summary:

COMPASS staff has prepared the attached worksheet, "Five Year Projected Revenue and Expense." The projections and the underlying assumptions used to calculate them are presented to the Finance Committee before the Unified Planning Work Program and Budget (UPWP) for the coming fiscal year is prepared. The assumptions that underlie the five year projections reflect careful management of expenses to preserve the fund balance reserve consistent with Finance Committee direction. Draws from fund balance are expected to continue over the next several years, but will be minimized to the extent possible. Total fund balance is expected to remain above the required reserve level throughout the five year period.

The following assumptions apply to the five year projections:

1. Estimated member dues reflect a 2% annual growth rate. It is anticipated that this modest growth will reflect the population growth in the jurisdictions. The per capita rate is expected to remain the same throughout the five year period. The average growth rate for FY2017 to FY2019 was 2.4%.
2. Projected revenue from federal sources reflects the amounts included or expected to be included in the Transportation Improvement Program (TIP).
3. Other revenues include funding from DEQ/AQB for air quality outreach, as established in the MOU with those entities, and funding from ITD for its share of the TREDIS software cost.
4. Consistent with Finance Committee direction, future orthophotography projects are expected to be funded in full with contributions from participating entities.
5. Salary costs include a 3% pool for salary adjustments each year. Distribution of individual salary adjustments is determined annually by the Executive Director.
6. A 5% increase in health benefit costs for FY2019 and a 3% increase in health benefit costs for FY2020 through FY2023 are included as contingencies. The average actual annual increase in health benefit premiums FY2015 through FY2017 was 2.5%.
7. Direct expenses for the next *Communities in Motion* (CIM) plan (after CIM 2040 2.0), an update to the ITS Plan and the Household Travel Survey are included. There are corresponding STP-TMA revenues associated with these expenses.
8. Funding for the project development program of \$75,000 is included for FY2019-FY2023. The CIM Implementation Grant program is also funded annually, at \$50,000 per year.
9. Direct expenses for all other programs are fairly stable and consistent with current year activities.

10. Indirect expenses are expected to be held flat through FY2022 through careful management. A 3% increase to allow for inflation is projected in FY2023.

More Information:

- 1) Attachment
- 2) For detailed information contact: Megan Larsen, at 475-2228 or mlarsen@compassidaho.org.

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**COMPASS
FIVE YEAR PROJECTED REVENUE AND EXPENSE**

	Actual FY2015	Actual FY2016	Actual FY2017	UPWP Rev 1 FY2018	Draft UPWP FY2019	Estimate FY2020	Estimate FY2021	Estimate FY2022	Estimate FY2023
REVENUES									
MEMBER DUES (for Local Match & Other Costs)									
COMPASS General Membership	806,974	789,083	800,768	822,961	846,750	863,690	880,960	898,580	916,550
COMPASS Special Membership	40,500	42,200	39,750	41,000	42,500	43,000	44,000	45,000	46,000
TOTAL MEMBER DUES	847,474	831,283	840,518	863,961	889,250	906,690	924,960	943,580	962,550
FEDERAL-AID									
CPG Actual total CPG billings for the year	1,617,327	1,524,753	1,361,607	1,384,039					
CPG Budgeted for the year					1,358,000	1,383,000	1,383,000	1,383,000	1,383,000
CPG Estimated amount from the TIP									
STP-TMA/U Off-The-Top Actual billings for the year	145,329	468,081	306,705	306,705					
STP-TMA/U Off-The-Top Budgeted					306,705	306,705	306,705	306,705	306,705
STP-TMA funds for special projects in approved TIP		90,148							
STP-TMA KN 13047 <i>Communities in Motion</i> 2040 2.0		247,626	36,840						
STP-TMA KN 18948 Freight Study			96,480	205,020					
STP-TMA KN 19571 <i>Communities in Motion</i> 2050					46,000	80,040	48,760	66,240	
STP-TMA KN 18694 Update ITS Strategic Plan					217,120	12,880			
STP-TMA KN 19303 Household Travel Survey						138,000	644,000		
STP-TMA KN tbd <i>Communities in Motion 20xx</i>									27,600
FHWA T2 Deployment Program	15,000								
FHWA SHRP Program		182,274	42,726						
TOTAL FEDERAL-AID	1,777,656	2,512,882	1,844,358	1,895,764	1,927,825	1,920,625	2,382,465	1,755,945	1,717,305
OTHER REVENUES									
DEQ/AQB contributed funds for air quality outreach	82,495	83,627	49,995	50,000	50,000	50,000			
ACHD/ITD Funding for I-84 Detour Plan		-	72,500						
VRT/City of Boise funding for State Street			54,071	345,870					
Contributions to orthophotography projects by agreement	-	-	-						
TREDIS contribution			(16,000)	16,200			16,200		
Orthophotography, modeling, and maps revenue	10,122	15,341	19,248			195,000	-	-	195,000
Interest revenue	4,427	4,164	8,139	10,000	15,000	15,000	13,700	12,800	11,300
Miscellaneous revenue	1,511	6,190	14,745						
TOTAL OTHER REVENUES	98,555	109,322	202,697	422,070	65,000	260,000	29,900	12,800	206,300
TOTAL PROJECTED REVENUE	2,723,685	3,453,487	2,887,573	3,181,795	2,882,075	3,087,315	3,337,325	2,712,325	2,886,155
EXPENSES									
Salary	1,213,053	1,209,711	1,190,428	1,245,860	1,278,949	1,316,691	1,355,563	1,395,598	1,439,837
Overtime/employee awards/sick time trade			-	22,000	22,000	22,000	22,000	22,000	22,000
Subtotal, salaries	1,213,053	1,209,711	1,190,428	1,267,860	1,300,949	1,338,691	1,377,563	1,417,598	1,461,837
Payroll taxes	103,191	102,159	100,015	107,223	111,261	114,469	117,773	121,176	124,936
Payroll fringe	336,904	433,373	398,808	459,607	466,583	480,434	495,647	510,334	525,820
Total Salaries and Fringe	1,653,148	1,745,243	1,689,251	1,834,690	1,878,793	1,933,594	1,990,983	2,049,108	2,112,593
Direct Operations and Maintenance	880,821	1,189,317	888,608	1,345,262	831,895	1,004,595	1,316,290	577,440	730,253
Indirect Operations and Maintenance	199,381	201,121	185,832	184,470	183,800	183,800	183,800	183,800	189,350
TOTAL EXPENSE	2,733,351	3,135,682	2,763,691	3,364,422	2,894,488	3,121,989	3,491,073	2,810,348	3,032,196
CHANGE IN FUND BALANCE	(9,666)	317,805	123,882	(182,627)	(12,413)	(34,673)	(153,748)	(98,023)	(146,041)

COMPASS
 FIVE YEAR PROJECTED REVENUE AND EXPENSE

	Actual FY2015	Actual FY2016	Actual FY2017	UPWP Rev 1 FY2018	Draft UPWP FY2019	Estimate FY2020	Estimate FY2021	Estimate FY2022	Estimate FY2023
<i>Beginning unassigned cash balance</i>	1,328,629	1,318,963	1,636,770	1,760,652	1,578,025	1,565,612	1,530,939	1,377,191	1,279,168
Less: Reserve; Greater of 33% or \$1M	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Available fund balance at beginning of year</i>	328,629	318,963	636,770	760,652	578,025	565,612	530,939	377,191	279,168
<i>Release from (deposit to) fund balance</i>	(9,666)	317,805	123,882	(182,627)	(12,413)	(34,673)	(153,748)	(98,023)	(146,041)
Available fund balance at end of year	318,963	636,769	760,652	578,025	565,612	530,939	377,191	279,168	133,127

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL

PROGRAM					Actual FY2015	Actual FY2016	Actual FY2017	UPWP Rev 1 FY2018	Draft UPWP FY2019	Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023
605	Multi modal planning	8300	Prof Svc										
Total, 605					132,645			-	-	-	-	-	-
620	Demographics	8640	Public Involvement	Census						30,000			
620	Demographics	8630	Other	Costs from DOL for employment data			600						
620	Demographics	8630	Other	Employment data subscription (D & B)				7,020	7,020	7,020	7,020	7,020	7,231
Total, 620						8,356		600	7,020	37,020	7,020	7,020	7,231
653	Comm. and Ed.	8300	Prof Svc	Education Series: Honoraria			12,600	22,500	23,000	18,400	14,400	14,400	14,400
653	Comm. and Ed.	8300	Prof Svc	Education Series: AICP Credits			1,029	1,600	1,600	1,400	1,100	1,100	1,100
653	Comm. and Ed.	8300	Prof Svc	Design new display			-	1,000	-	-	-	-	1,300
653	Comm. and Ed.	8600	Printing	General			1,000	500	600	600	600	600	600
653	Comm. and Ed.	8600	Printing	Print/laminate new display			-	500	-	-	-	-	600
653	Comm. and Ed.	8640	Public Involvement	Look! Save A Life! PSAs			10,000	10,000	10,000	10,000	10,000	10,000	10,000
653	Comm. and Ed.	8640	Public Involvement	Education Series: Advertising			3,300	3,250	3,250	2,600	1,950	1,950	1,950
653	Comm. and Ed.	8640	Public Involvement	Public Involvement Plan Update: ads for public comment			4,000			4,500			
653	Comm. and Ed.	8640	Public Involvement	Sponsorships of up to 7 events to be determined			5,000	5,000	5,000	5,000	5,000	5,000	5,000
653	Comm. and Ed.	8640	Public Involvement	Leadership in Motion awards, plaques & ads			1,500	1,500	1,500	1,500	1,500	1,500	1,500
653	Comm. and Ed.	8640	Public Involvement	Purchase small promotional products			-	3,500	-	-	3,500	-	-
653	Comm. and Ed.	8640	Public Involvement	News clip service			2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total, 653					84,150	67,338	56,345	40,429	51,350	46,950	46,000	40,050	38,450
661	Long Range Planning	8300	Prof Svc	Graphics and editing			38,072	5,000		20,000	32,000	13,000	13,000
661	Long Range Planning	8300	Prof Svc	Cost estimates			8,000						
661	Long Range Planning	8300	Prof Svc	Financial forecast assumptions				4,000					
661	Long Range Planning	8300	Prof Svc	Traffic Count Data Collection			11,955		8,000				
661	Long Range Planning	8300	Prof Svc	CIM 2050				43,500	66,500	25,000	25,000		
661	Long Range Planning	8300	Prof Svc	CIM 20xx									30,000
661	Long Range Planning	8640	Public Involvement	Public involvement - other			21,000	1,500	14,000	10,000	36,000	1,545	1,545
661	LRP: Freight	8300	Prof Svc	Freight Study			221,261						
661	LRP: Bike Ped	8300	Prof Svc	Strava Data			-	10,000	5,000	5,000	5,000	5,000	5,000
661	LRP: Bike Ped	8340	Equip & software	Additional tubes, shipping costs and misc. supplies			2,000	2,000	2,000	2,000	2,000	2,000	2,060
661	LRP: Bike Ped	8340	Equip & software	Other, not identified									
661	LRP: Bike Ped	8340	Equip & software	EcoVisio Professional Auto Data Transmission Fee			6,720	6,720	6,720	6,720	6,720	6,720	6,922
661	Long Range Planning	8600	Printing	Printing			500	11,000	500				10,000

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL

PROGRAM					Actual FY2015	Actual FY2016	Actual FY2017	UPWP Rev 1 FY2018	Draft UPWP FY2019	Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023
Total, 661					85,907	206,059	212,625	309,508	83,720	102,720	68,720	106,720	68,527
685	Transportation Improvement Program	8300	Prof Svc	Public Involvement				5,100	5,400	5,500	5,600	5,700	5,800
685	Project/Scope Development	8300	Prof Svc	Funds to pay on call project development consultants				75,000	75,000	75,000	75,000	75,000	75,000
685	CIM Implementation Grants	8300	Prof Svc	Funding of grants to be awarded during the fiscal year				50,000	50,000	50,000	50,000	50,000	50,000
Total, 685					4,509	228,429	138,694	130,100	130,400	130,500	130,600	130,700	130,800
686	Project Development												
Total, 686					90,472			-	-	-	-	-	-
693	Grant Research												
Total, 693					17,003			-	-	-	-	-	-
701	Membership Services	8300	Prof Svc	Traffic counts - Wineries/agri tourism				6,000					
Total, 701					17,365			6,000	-	-	-	-	-
702	Air Quality Outreach	8300	Prof Svc	Contract for air time purchases for PSAs				45,455	45,455	45,455			
Total, 702					74,996	75,000	45,450	45,455	45,455	45,455	-	-	-
720	State Street Corridor	8300	Prof Svc	State Street FTA TOD Grant; remaining 228K in FY18				345,870					
Total, 720							54,071	345,870	-	-	-	-	-
760	Legislative Services	8400	Travel	Travel				18,000	18,000	18,000	18,000	18,000	18,540
760	Legislative Services	8630	Other	Other				2,100	2,100	2,100	2,100	2,100	2,163
760	Legislative Services	8630	Other	Veritas \$750 per month for incidentals				9,000	9,000	9,000	9,000	9,000	9,270
760	Legislative Services	8720	Lobbying	Veritas Retainer \$7162.50 per month				85,950	85,950	85,950	85,950	85,950	88,529
Total, 760					107,936	110,521	102,743	115,050	115,050	115,050	115,050	115,050	118,502
801	Staff Development	8400	Travel	18 staff, \$1500 per staff person = \$27,000; 13 staff x \$3000 per = \$39,000				40,000	40,000	40,000	40,000	40,000	41,200
Total, 801					40,993	38,346	32,626	40,000	40,000	40,000	40,000	40,000	41,200
820	Committee Support	8650	Meet. Supp.	General meeting support				2,000	2,000	2,000	2,000	2,000	2,060
Total, 820					1,868	1,737	1,833	2,000	2,000	2,000	2,000	2,000	2,060
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	TKJM: Assistance with model scripts and updates				30,000	7,000	5,000	5,000	25,000	10,300
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	EDRG: Assistance with TREDIS				2,000	2,000	2,000	2,000	2,000	2,040
	Tech Supp: Regional Tools and Models	8300	Prof Svc	Manhan Group Contract				10,000	3,000				
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	Traffic Counts				4,000	-	10,000	10,000		5,000

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL

PROGRAM					Actual FY2015	Actual FY2016	Actual FY2017	UPWP Rev 1 FY2018	Draft UPWP FY2019	Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023
Total, 836					40,381	72,957	36,000	46,000	12,000	17,000	17,000	27,000	17,340
838	On Board Transit, Household Travel Surveys	8300	Prof Svc	Household Travel survey; corresponding STP TMA dollars				-	-	150,000	700,000		
Total, 838						88,734		-	-	150,000	700,000	-	-
842	Congestion Management Process	8300	Prof Svc	I-84 Detour Plan (McFarland)				51,000					
842	Congestion Management Process	8300	Prof Svc	Update ITS Plan; corresponding STP TMA dollars					236,000	14,000			
842	Congestion Management Process	8300	Prof Svc	Travel time data collection									
Total, 842						24,800	56,500	51,000	236,000	14,000	-	-	-
860	GIS Maintenance and Regional Data Center	8300	Prof Svc	Ortho photography					-	195,000	-	-	195,000
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	ESRI Annual Maintenance; Due 10/1 each year				39,100	30,000	30,000	30,000	30,000	30,900
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	Amazon monthly fees for hosting of the Regional Data Center				12,000	12,000	12,000	12,000	12,000	12,360
860	GIS Maintenance and Regional Data Center	8630	Other	Data purchase from Ada County				1,200	1,200	1,200	1,200	1,200	1,236
Total, 860					1,200	38,514	62,412	52,300	43,200	238,200	43,200	43,200	239,496
861	Regional Orthophotography												
Total, 861						195,129		-	-	-	-	-	-
862	Regional Data Center												
Total, 862					26,731			-	-	-	-	-	-
990	Direct Operations	8340	Equip & Software	New/replacement hardware and software for the office				6,000	6,000	6,000	6,000	6,000	6,180
990	Direct Operations	8340	Equip & Software	Server replacement/upgrade									
990	Direct Operations	8340	Equip & Software	Amazon 3 Year License for Data Center									
990	Direct Operations	8340	Equip & Software	Transit network planning software				19,250	20,000	20,000	20,000	20,000	20,000
990	Direct Operations	8340	Equip & Software	TREDIS renewal				81,000			81,000		
990	Direct Operations	8340	Equip & Software	CUBE				14,100	14,100	14,100	14,100	14,100	14,100
990	Direct Operations	8340	Equip & Software	Copier replacement				15,000					
990	Direct Operations	8400	Travel & Ed	AICP credits for webinar series				1,000	1,000	1,000	1,000	1,000	1,030
990	Direct Operations	8400	Travel & Ed	APBP webinar costs				600	600	600	600	600	618
990	Direct Operations	8720	Legal/Lobbying	Membership dues				17,000	17,000	17,000	17,000	17,000	17,510
990	Direct Operations	8650	Meeting Support	annual board lunch, mtg refreshments				7,000	7,000	7,000	7,000	7,000	7,210

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 DIRECT EXPENSE DETAIL

PROGRAM		Actual	Actual	Actual	UPWP	Draft	Estimated	Estimated	Estimated	Estimated
		FY2015	FY2016	FY2017	Rev 1 FY2018	UPWP FY2019	FY2020	FY2021	FY2022	FY2023
	Total, 990	154,666	33,396	89,308	160,950	65,700	65,700	146,700	65,700	66,648
TOTAL		880,821	1,189,317	888,608	1,345,262	831,895	1,004,595	1,316,290	577,440	730,253

INDIRECT COSTS

CATEGORY	Actual FY2015	Actual FY2016	Actual FY2017	Projected FY2018	Draft UPWP FY2019	Estimated FY2020	Estimated FY2021	Estimated FY2022	Estimated FY2023
Professional Services	22,751	48,642	29,793	25,000	25,000	25,000	25,000	25,000	25,750
Equipment Repair / Maintenance	1,036	180	75	500	500	500	500	500	520
Travel / Education	1,722	630	833	1,500	-	-	-	-	-
Dues	-	-	-	-	-	-	-	-	-
Publications	541	842	690	1,000	1,000	1,000	1,000	1,000	1,030
COMPASS Membership	11,167	10,167	-	-	-	-	-	-	-
Employee Professional Membership	3,764	4,599	3,224	8,000	8,000	8,000	8,000	8,000	8,240
Postage	1,050	596	902	1,500	1,000	1,000	1,000	1,000	1,030
Telephone	12,221	10,505	11,113	11,250	11,500	11,500	11,500	11,500	11,850
Space rent	328	-	-	-	-	-	-	-	-
Building Maintenance and Reserve for Major Repairs	41,293	39,782	43,497	50,720	51,000	51,000	51,000	51,000	52,530
Printing	177	-	1,570	1,000	1,000	1,000	1,000	1,000	1,030
Advertising	88	387	1,210	1,000	1,500	1,500	1,500	1,500	1,550
Audit	14,000	14,000	14,000	16,000	16,000	16,000	16,000	16,000	16,480
Insurance	11,534	12,890	12,433	12,000	12,500	12,500	12,500	12,500	12,880
Legal Services	5,409	4,947	2,799	3,000	3,000	3,000	3,000	3,000	3,090
General Supplies	9,116	5,230	5,795	8,000	7,000	7,000	7,000	7,000	7,210
Computer Supplies	11,924	18,213	14,354	15,000	15,000	15,000	15,000	15,000	15,450
Computer Software / Maintenance	37,984	18,462	20,822	15,200	15,200	15,200	15,200	15,200	15,660
Commuting Incentive	140	220	160	400	400	400	400	400	410
Vehicle Maintenance	1,951	675	1,107	1,200	1,200	1,200	1,200	1,200	1,240
Utilities	9,568	9,395	11,073	10,500	10,500	10,500	10,500	10,500	10,820
Local Travel	1,453	662	1,243	1,500	1,500	1,500	1,500	1,500	1,550
Other / Miscellaneous	165	99	9,139	200	1,000	1,000	1,000	1,000	1,030
TOTAL	199,381	201,121	185,832	184,470	183,800	183,800	183,800	183,800	189,350

FINANCE COMMITTEE AGENDA ITEM VI-B DATE: MARCH 22, 2018

Topic: Variance Report for October 1, 2017 – December 31, 2017

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2017 to December 31, 2017.

Background/Summary:

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2018 Unified Planning Work Program and Budget (UPWP), referred to hereinafter as budget.

Budget to actual variances by line item – revenue and expenses

The first page of the attachment shows budget to actual variances by line item. The grant revenues shown are for billings through December 31, 2017.

Salaries and fringe expense, at 24 percent of the total budget, are on budget at the end of the first quarter and are expected to remain on budget through the remainder of the fiscal year.

Total direct expenses are at 23 percent of budget.

- Professional services is under budget with just 15 percent of the budget expended. These funds are expected to be substantially expended by the end of the fiscal year.
- Printing, Other, and Public Involvement are under budget, but are expected to be fully expended by the end of the fiscal year.

Total indirect expenses are over budget as of December 31, 2017, but are expected to be on budget at the end of the fiscal year. Some large, one-time expenses have been recorded, making the total look high compared to budget. These expenses include the building, audit, insurance, and software expense.

Budget to actual variances by program – expenses

The second and third pages of the attachment show budget to actual expenses by program. Items highlighted in green are 10 percent or more below budget for this point in the year. Items highlighted in yellow are 10 percent or more above budget for this point in the year. Explanations for these variances are provided in the attachment on the respective line items.

Balance sheet and cash summary

The fourth and final page of the attachment shows the balance sheet as of December 31, 2017. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

Implication (policy and/or financial):

In order to maintain strong internal controls, the Finance Committee is asked to periodically compare actual financial results to budgeted amounts in the current Unified Planning Work Program and Budget.

More Information:

- 1) Attachment
- 2) For detailed information contact: Megan Larsen, at 475-2228 or mlarsen@compassidaho.org.

COMPASS

FY2018 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 1,895,764	\$ 285,430	15%
Member contributions	863,961	437,046	51%
ID DEQ/ACAQB Awareness	50,000		0%
TREDIS Reimbursement from ITD	16,200	16,200	100%
VRT-State Street Grant	345,870		0%
Interest income	10,000	2,778	28%
Modeling revenue	-	1,971	
Orthophotography revenue	-	552	
Maps and publications revenue	-	339	
Other income	-	425	
Subtotal, revenues	3,181,795	744,740	23%
Staff labor	1,267,860	305,594	24%
Payroll taxes and fringe benefits	566,830	128,041	23%
Subtotal, salaries and fringe expenses	1,834,690	433,635	24%
Professional services	910,242	135,253	15%
Equipment purchase	195,170	126,147	65%
Travel education	59,600	13,500	23%
Printing	1,500	-	0%
Other	12,900	740	6%
Public involvement	51,900	2,022	4%
Meeting support	9,000	3,188	35%
Legislative services	102,950	34,941	34%
Subtotal, direct expenses	1,343,262	315,791	24%
Professional services	25,000	4,123	16%
Equipment repair	500		0%
Travel/education	1,500	-	0%
Publications	1,000	827	83%
COMPASS Memberships	-		
Employee Professional Memberships	8,000	1,914	24%
Postage	1,500	149	10%
Telephone	11,250	2,849	25%
Building maintenance/association	50,720	44,953	89%
Printing	1,000		0%
Advertising	1,000	120	12%
Audit	16,000	14,400	90%
Insurance	12,000	6,166	51%
Legal services	3,000		0%
General supplies	8,000	951	12%
Computer supplies	15,000	2,268	15%
Computer software/maintenance	15,200	10,678	70%
Commuting incentive	400		0%
Vehicle maintenance	1,200	87	7%
Utilities	10,500	2,150	20%
Local travel	1,500	368	25%
Other	200	204	102%
Subtotal, indirect expenses	184,470	92,205	50%
Total, all expenses	3,362,422	841,631	25%
Change in fund balance	(180,627)	(96,891)	
Beginning fund balance	1,760,652	1,760,652	
Current fund balance	\$ 1,580,025	\$ 1,663,762	

COMPASS

FY2018 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of December 31, 2017, 25% of the fiscal year has passed. Programs that have expended 15% or less of their budgeted dollars are considered under budget. Programs that have expended 35% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses

10% or more over budgeted expenses

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes	
601	UPWP: Budget Development and Federal Assurances	Larsen	126,272	18,566	15%			126,272	18,566.14	15%	Under Budget. Staff will be preparing the Unified Planning Work Program and budget for fiscal year 2019 in the second and third quarters. This project is expected to be on budget by the end of the fiscal year.	
620	Demographics and Growth Monitoring	Miller	122,821	19,725	16%	600		123,421	19,725.02	16%	On Budget.	
653	Communication and Education	Luft	123,301	43,561	35%	40,429	1,794	163,731	45,354.67	28%	On Budget.	
661	Long-Range Planning	Itkonen	398,351	114,612	29%	309,507	45,043	707,858	159,654.86	23%	On Budget.	
685	Resource Development/Funding	Tisdale	348,057	101,745	29%	130,100	8,141	478,157	109,886.07	23%	On Budget.	
Subtotal, Projects			1,118,803	298,209	27%	480,637	54,977	11%	1,599,440	353,186.76	22%	
701	General Membership Services	Itkonen	48,258	6,255	13%	6,000.00	-	54,258	6,255.47	12%	Under Budget. Expenditures are directly related to the amount of services requested by member agencies. The requested agri tourism project for which direct dollars were budgeted is expected to be completed in FY2018 as planned.	
702	Air Quality Outreach	Luft	4,545	762	17%	45,455		50,000	761.69	2%	Under Budget. Staff anticipates the funds budgeted for this project will be fully expended by the end of the fiscal year.	
703	General Public Services	Luft	7,049	1,831	26%	-		7,049	1,830.54	26%	On Budget.	
705	Transportation Liaison Services	Stoll	36,172	10,737	30%	-		36,172	10,737.00	30%	On Budget.	
720	State Street Corridor	Larsen	39,717	6,904	17%	345,870	20,423	385,587	27,326.36	7%	Under Budget. The project was started in FY2017 and continued into FY2018. It is expected to be completed in FY2018 as planned.	
760	Legislative Services	Stoll	58,321	15,273	26%	115,050	28,049	173,371	43,321.85	25%	On Budget.	
761	Growth Incentives	Stoll	2,328	-	0%	-		2,328	-	0%	Under Budget. The Blueprint for Good Growth Board has not requested any work on this project.	
Subtotal, Services			196,391	41,761	21%	512,375	48,471	9%	708,766	90,232.91	13%	
801	Staff Development	Larsen	85,760	20,633	24%	40,000	6,938	125,760	27,571.49	22%	On Budget.	
820	Committee Support	Larsen	141,717	30,063	21%	2,000	550	143,717	30,613.00	21%	On Budget.	
836	Regional Travel Demand Model	Waldinger	105,113	38,974	37%	44,000	11,101	149,113	50,074.60	34%	On Budget.	

COMPASS

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10% or more under budgeted expenses

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	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	
842	Congestion Management Process	Mulhall	38,655	10,636	28%	51,000	51,000	100%	89,655	61,635.65	69%
860	Geographic Information System Maintenance	Adolfson	332,721	85,564	26%	52,300	30,842	59%	385,021	116,405.65	30%
Subtotal, System Maintenance			703,966	185,869	26%	189,300	100,431	53%	893,267	286,300.39	32%
990	Direct Operations and Maintenance	Larsen				160,950	111,911	70%	160,950	111,911.11	70%
Subtotal, Indirect and overhead			-	-		160,950	111,911	70%	160,950	111,911.11	70%
GRAND TOTAL			2,019,160	525,840	26%	1,343,262	315,791	24%	3,362,422	841,631.17	25%

Notes

Over Budget.
Direct expenditures were for the I-84 Detour Plan contract, which was wrapped up in early FY2018 as planned. The program is expected to end the year on budget.

On Budget.

Over Budget.
A substantial portion of this budget was for software expenditures completed at the beginning of the year. This program is expected to end the year on budget.

COMPASS

Balance Sheet - December 31, 2017

	<u>9/30/2017</u>	<u>12/31/2017</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,783,556	\$ 1,494,511
Accounts Receivable	254,605	231,558
Prepaid Expenses	3,138	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,041,299</u>	<u>1,726,068</u>
<u>LIABILITIES</u>		
Accounts Payable	154,550	156
Accrued Payroll Liabilities	92,200	28,254
Deferred Revenue	33,897	33,897
	<hr/>	<hr/>
Subtotal, liabilities	280,646	62,306
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	3,138	-
Assigned To: Set-Aside for CIM Implementation Grant Program	50,000	50,000
Assigned To: Set-Aside for Future Orthophotography Costs	-	-
Unassigned	1,707,514	1,613,762
	<hr/>	<hr/>
Subtotal, fund balance	1,760,652	1,663,762
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,041,299</u>	<u>\$ 1,726,068</u>

Cash Summary - December 31, 2017

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Share Savings	0.00%	\$ 25
ID Central Credit Union Money Market Checking	0.15%	30,190
ID Central Credit Union Premium Money Market Savings	0.20%	50,009
ID Central Credit Union 60 Month CD	2.48%	175,380
Local Government Investment Pool	1.37%	488,706
Banner Bank 12 Month CD #8101	0.20%	150,000
Banner Bank 24 Month CD #8077	0.35%	150,000
Banner Bank 24 Month CD #8085	0.35%	150,000
Banner Bank 36 Month CD #8093	1.19%	150,000
Banner Bank 60 Month CD #8069	1.19%	150,000
Petty Cash	n/a	200
	<hr/>	<hr/>
Total Cash Balance		<u>\$ 1,494,511</u>

FINANCE COMMITTEE AGENDA ITEM VI-C DATE: MARCH 22, 2018

Topic: FY2019 General and Special Membership Dues

Request/Recommendation:

COMPASS staff seeks a recommendation of COMPASS Board approval of the proposed FY2019 membership dues.

Background/Summary:

The COMPASS Board approved the attached Member Dues Calculation Policy at its January 26, 2015, meeting. The policy specifies the formula that shall be used to calculate the annual membership dues.

COMPASS staff used the FY2018 population estimates recommended by the Demographic Advisory Workgroup at its March 15, 2018, meeting to calculate the proposed FY2019 membership dues. The per capita rate used in the calculation is identical to the rate approved by the COMPASS Board for FY2015 through FY2018 dues. The change in dues for each entity in Ada and Canyon Counties reflects the change in estimated population from FY2017.

Implication (policy and/or financial):

The proposed dues will be used in the draft FY2019 Unified Planning Work Program and Budget to be presented to the Finance Committee at its May 17, 2018, meeting.

More Information:

- 1) Attachments: Member Dues Calculation Policy
Proposed FY2019 Membership Dues
- 2) For detailed information contact: Megan Larsen, at 208-475-2228 or mlarsen@compassidaho.org.

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MEMBER DUES CALCULATION POLICY

Each member agency's proportionate share of general membership dues is calculated using a formula based on the population within the member agency's jurisdiction, as described below.

- a. County dues = $(1/2 \text{ of the unincorporated county population} + 1/3 \text{ of the population from incorporated portions of the county}) \times \text{the dues per person rate.}$
- b. Highway district dues = $(1/2 \text{ of the unincorporated county population within the highway district boundary} + 1/3 \text{ of the population from incorporated portions of the county within the highway district boundary}) \times \text{the dues per person rate.}$
- c. City dues = $(1/3 \text{ of each city's population within incorporated boundaries}) \times \text{the dues per person rate.}$

The population data used in the calculation are the population estimates for each jurisdiction developed by COMPASS staff and accepted by the Board annually.

The dues per person rate is the per capita rate approved by the Board.

Special member dues for each special member are equal to 1% of the total general member dues, rounded to the nearest hundred.

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**COMPASS
PROPOSED FY2019 MEMBERSHIP DUES**

	Actual FY 2018 Membership Dues		Proposed FY2019 Membership Dues		Change
	FY2017 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	FY2018 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	\$ -
GENERAL MEMBERS					
ADA COUNTY					
Ada County	59,760	\$ 213,522	59,390	220,730	\$ 7,208
Ada County Highway District	454,400	213,522	470,930	220,730	7,208
City of Boise	228,930	100,937	232,300	102,423	1,486
City of Eagle	26,930	11,874	29,910	13,188	1,314
City of Garden City	11,500	5,070	11,880	5,238	168
City of Kuna	19,700	8,686	20,740	9,144	458
City of Meridian	98,300	43,341	106,410	46,917	3,576
City of Star	9,290	4,096	10,310	4,546	450
TOTAL ADA COUNTY	454,400	601,048	470,930	\$ 622,916	\$ 21,868
CANYON COUNTY					
Canyon County	50,560	106,132	46,900	106,102	\$ (30)
Canyon Highway District No. 4	79,740	37,994	76,948	37,346	(648)
Nampa Highway District No. 1	117,530		122,210		-
Golden Gate Hwy District No. 3	9,090	5,099	8,891	5,313	214
Notus Parma Highway District	9,070		9,119		-
City of Caldwell	54,120	23,862	56,860	25,070	1,208
City of Greenleaf	860	379	860	379	-
City of Melba	570	251	570	251	-
City of Middleton	8,110	3,576	9,190	4,052	476
City of Nampa	96,820	42,689	98,370	43,372	683
City of Notus	570	251	570	251	-
City of Parma	2,120	935	2,140	944	9
City of Wilder	1,690	745	1,710	754	9
TOTAL CANYON COUNTY	215,420	\$ 221,913	217,170	\$ 223,834	\$ 1,921
SPECIAL MEMBERS					
Boise State University		8,200		8,500	\$ 300
Capital City Development Corporation		8,200		8,500	300
Department of Environmental Quality		8,200		8,500	300
Idaho Transportation Department		8,200		8,500	300
Valley Regional Transit		8,200		8,500	300
TOTAL SPECIAL MEMBERS		\$ 41,000		\$ 42,500	\$ 1,500
TOTAL MEMBER DUES		\$ 863,961		\$ 889,250	\$ 25,289

10 Canyon County residents in the City of Star are excluded from the calculation of Ada County and ACHD dues. These residents are allocated to the City of Star, Canyon County, and Canyon Highway District.