

**FINANCE COMMITTEE MEETING
MAY 17, 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 March 22, 2018, Finance Committee Meeting Minutes

V. INFORMATION/DISCUSSION ITEMS

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

Page 8 *B. Review Draft FY2019 Unified Work Program and Budget

VI. ACTION ITEMS

Page 15 *A. Approve Variance Report: October 1, 2017 – March 31, 2018

VII. OTHER

VIII. ADJOURNMENT

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

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**FINANCE COMMITTEE MEETING
MARCH 22, 2018
COMPASS, 2ND FLOOR LARGE CONFERENCE ROOM
MERIDIAN, IDAHO**

****MINUTES****

ATTENDEES: Rebecca Arnold, Commissioner, Ada County Highway District
John Evans, Mayor, City of Garden City, **Vice Chair**
Jay Gibbons, Commissioner, Canyon Highway District #4
Debbie Kling, Mayor, City of Nampa
Larry Maneely for Jim Tibbs, Commissioner, Ada County
Garret Nancolas, Mayor, City of Caldwell, **Chair**
Pam White, Commissioner, Canyon County

OTHERS PRESENT: Nancy Brecks, Community Planning Association
Megan Larsen, Community Planning Association
Amy Luft, Community Planning Association
Matt Stoll, Community Planning Association

CALL TO ORDER:

Chair Garret Nancolas called the meeting to order at 12:03 p.m.

AGENDA ADDITIONS/CHANGES

None.

OPEN DISCUSSION/ANNOUNCEMENTS

General announcements were made.

CONSENT AGENDA

A. Approve December 14, 2017, Finance Committee Meeting Minutes

John Evans moved and Jay Gibbons seconded approval of the Consent Agenda as presented. Motion passed unanimously.

INFORMATION/DISCUSSION ITEMS

A. Review Report of Disbursements Made in the Reporting Period

Megan Larsen noted the Report of Disbursements made in the reporting period December 6, 2017 to March 5, 2018, is provided in the packet for information.

B. Review Change in 401K Participation Following Match Implementation

Megan Larsen reported that after the 401K match was implemented 100% of the COMPASS employees are participating in the plan.

C. Discuss Five Year Revenue and Expense Projections

Megan Larsen reviewed the five year revenue and expense projections, which provide the starting point for the preparation of the FY2019 Unified Planning Work Program and Budget.

ACTION ITEMS

A. Elect Finance Committee Vice-Chair

Debbie Kling nominated John Evans as Vice-Chair; seconded by Pam White. There were no other nominations. Motion passed unanimously.

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

Megan Larsen reviewed the Variance Report for October 1, 2017 - December 31, 2017.

After discussion, **Jay Gibbons moved and Rebecca Arnold seconded approval of the Variance Report for October 1, 2017 – December 31, 2017, as presented. Motion passed unanimously.**

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

Megan Larsen presented the FY2019 General and Special membership dues.

After discussion, **Larry Maneely moved and Pam White seconded to recommend COMPASS Board approval of the FY2019 General and Special membership dues as presented. Motion passed unanimously.**

ADJOURNMENT

Debbie Kling moved and Jay Gibbons seconded adjournment at 12:33 p.m. Motion passed unanimously.

Approved this 17th day of May 2018.

**By: _____
Garret L. Nancolas, Chair**

Attest:

**By: _____
John Evans, Vice Chair**

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2018 to 5/4/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: INTEGR Allstream					
A	ICCU - Checking	006024	3/20/2018	873.67	Auto
A	ICCU - Checking	006048	4/20/2018	874.08	Auto
Vendor Allstream Total:				<u>1,747.75</u>	
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E00382	5/4/2018	450.00	Electronic Payment
Vendor BOISE AREA CHAMBER OF COMMERCE Total:				<u>450.00</u>	
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E00371	3/20/2018	23,467.96	Electronic Payment
A	ICCU - Checking	E00374	4/5/2018	23,488.68	Electronic Payment
A	ICCU - Checking	E00389	5/4/2018	21,572.86	Electronic Payment
Vendor Boise Municipal Health Care Total:				<u>68,529.50</u>	
Vendor Number: BONBLU BONNEVILLE BLUE PRINT SUPPLY					
A	ICCU - Checking	E00376	4/20/2018	670.72	Electronic Payment
Vendor BONNEVILLE BLUE PRINT SUPPLY Total:				<u>670.72</u>	
Vendor Number: CATALYS Catalyst Incorporated					
A	ICCU - Checking	E00366	3/20/2018	6,930.00	Electronic Payment
Vendor Catalyst Incorporated Total:				<u>6,930.00</u>	
Vendor Number: CHEVRO CHEVRON & TEXACO UNIVERSAL					
A	ICCU - Checking	006021	3/20/2018	58.66	Auto
A	ICCU - Checking	006043	4/20/2018	123.38	Auto
Vendor CHEVRON & TEXACO UNIVERSAL Total:				<u>182.04</u>	
Vendor Number: CITPAR CITY OF PARMA					
A	ICCU - Checking	006044	4/20/2018	9,902.46	Auto
Vendor CITY OF PARMA Total:				<u>9,902.46</u>	
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	006019	3/20/2018	17.32	Manual
A	ICCU - Checking	006041	4/20/2018	17.32	Manual
Vendor COLONIAL LIFE & ACCIDENT Total:				<u>34.64</u>	
Vendor Number: CPSC CPCS Transcom, Inc.					
A	ICCU - Checking	E00367	3/20/2018	29,284.44	Electronic Payment
Vendor CPCS Transcom, Inc. Total:				<u>29,284.44</u>	
Vendor Number: KOLOSKI Diamond Koloski					
A	ICCU - Checking	006050	4/20/2018	409.30	Auto
Vendor Diamond Koloski Total:				<u>409.30</u>	
Vendor Number: ECONOM ECONOMIC DEV. RESEARCH GRP					
A	ICCU - Checking	E00368	3/20/2018	7,741.38	Electronic Payment
Vendor ECONOMIC DEV. RESEARCH GRP Total:				<u>7,741.38</u>	
Vendor Number: CLEGG ELAINE CLEGG					
A	ICCU - Checking	006030	4/5/2018	663.49	Auto
Vendor ELAINE CLEGG Total:				<u>663.49</u>	
Vendor Number: FLEXTE FLEXTECHS, LLC					
A	ICCU - Checking	E00369	3/20/2018	1,105.00	Electronic Payment
A	ICCU - Checking	E00377	4/20/2018	2,376.00	Electronic Payment
A	ICCU - Checking	E00383	5/4/2018	3,223.35	Electronic Payment
Vendor FLEXTECHS, LLC Total:				<u>6,704.35</u>	
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	006020	3/20/2018	637.45	Manual
A	ICCU - Checking	006042	4/20/2018	616.22	Manual
Vendor HARTFORD Total:				<u>1,253.67</u>	
Vendor Number: ZIDDOE ID. STATE DEPT. OF EMPLOYMENT					
A	ICCU - Checking	W00290	4/5/2018	1,193.96	Wire Transfer

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2018 to 5/4/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor ID. STATE DEPT. OF EMPLOYMENT Total:				1,193.96	
Vendor Number: IDBUSI Idaho Business Review					
A	ICCU - Checking	006022	3/20/2018	131.13	Auto
Vendor Idaho Business Review Total:				131.13	
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	006031	4/5/2018	2,155.68	Auto
A	ICCU - Checking	006053	5/4/2018	6,533.92	Auto
Vendor IDAHO CENTRAL CREDIT UNION Total:				8,689.60	
Vendor Number: IDDEPTL Idaho Department of Labor Accounting Bureau					
A	ICCU - Checking	006032	4/5/2018	96.22	Auto
Vendor Idaho Department of Labor Accounting Bureau Total:				96.22	
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	006033	4/5/2018	599.40	Auto
A	ICCU - Checking	006045	4/20/2018	613.56	Auto
Vendor IDAHO POWER CO. Total:				1,212.96	
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	006023	3/20/2018	95.90	Auto
A	ICCU - Checking	006034	4/5/2018	196.56	Auto
A	ICCU - Checking	006046	4/20/2018	589.68	Auto
Vendor IDAHO PRESS-TRIBUNE Total:				882.14	
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W00287	3/20/2018	4,355.00	Wire Transfer
A	ICCU - Checking	W00293	4/20/2018	4,156.00	Wire Transfer
Vendor IDAHO STATE TAX COMMISSION Total:				8,511.00	
Vendor Number: IDSTAT IDAHO STATESMAN					
A	ICCU - Checking	006047	4/20/2018	2,016.00	Auto
A	ICCU - Checking	006054	5/4/2018	114.06	Auto
Vendor IDAHO STATESMAN Total:				2,130.06	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	006025	3/20/2018	346.27	Auto
A	ICCU - Checking	006049	4/20/2018	219.16	Auto
Vendor INTERMOUNTAIN GAS CO. Total:				565.43	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W00285	3/20/2018	12,477.39	Wire Transfer
A	ICCU - Checking	W00288	4/5/2018	11,894.52	Wire Transfer
A	ICCU - Checking	W00291	4/20/2018	11,831.02	Wire Transfer
A	ICCU - Checking	W00294	5/4/2018	11,749.42	Wire Transfer
Vendor INTERNAL REVENUE SERVICE Total:				47,952.35	
Vendor Number: RUSSELL JANET RUSSELL					
A	ICCU - Checking	E00387	5/4/2018	27.47	Electronic Payment
Vendor JANET RUSSELL Total:				27.47	
Vendor Number: KIMANG Kim Anglesey					
A	ICCU - Checking	E00385	5/4/2018	1,479.75	Electronic Payment
Vendor Kim Anglesey Total:				1,479.75	
Vendor Number: KTVB.CO KTVB.COM					
A	ICCU - Checking	006051	4/20/2018	450.00	Auto
Vendor KTVB.COM Total:				450.00	
Vendor Number: KUNMEL KUNA MELBA NEWS					
A	ICCU - Checking	006055	5/4/2018	30.00	Auto
Vendor KUNA MELBA NEWS Total:				30.00	
Vendor Number: BISE L. Carson Bise II					
A	ICCU - Checking	E00375	4/20/2018	2,900.00	Electronic Payment

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2018 to 5/4/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor L. Carson Bise II Total:				2,900.00	
Vendor Number: ITKONE LIISA ITKONEN					
A	ICCU - Checking	E00384	5/4/2018	2,023.10	Electronic Payment
Vendor LIISA ITKONEN Total:				2,023.10	
Vendor Number: ZBYERL M605 - NCPERS IDAHO					
A	ICCU - Checking	006018	3/20/2018	48.00	Manual
A	ICCU - Checking	006040	4/20/2018	48.00	Manual
Vendor M605 - NCPERS IDAHO Total:				96.00	
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E00372	4/5/2018	718.86	Electronic Payment
A	ICCU - Checking	E00388	5/4/2018	278.57	Electronic Payment
Vendor MATTHEW STOLL Total:				997.43	
Vendor Number: PETTY MEGAN LARSEN					
A	ICCU - Checking	006036	4/5/2018	181.33	Auto
A	ICCU - Checking	006057	5/4/2018	152.94	Auto
Vendor MEGAN LARSEN Total:				334.27	
Vendor Number: MICHAEL Michael Baker International, Inc.					
A	ICCU - Checking	E00386	5/4/2018	2,300.00	Electronic Payment
Vendor Michael Baker International, Inc. Total:				2,300.00	
Vendor Number: MIG Moore Iacofano Goltsman, Inc.					
A	ICCU - Checking	E00370	3/20/2018	22,368.52	Electronic Payment
A	ICCU - Checking	E00378	4/20/2018	19,614.31	Electronic Payment
Vendor Moore Iacofano Goltsman, Inc. Total:				41,982.83	
Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS					
A	ICCU - Checking	E00379	4/20/2018	600.00	Electronic Payment
Vendor NEIGHBORHOOD ALL STARS Total:				600.00	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	006026	3/20/2018	30.66	Auto
A	ICCU - Checking	006035	4/5/2018	147.82	Auto
A	ICCU - Checking	006052	4/20/2018	1,297.49	Auto
A	ICCU - Checking	006056	5/4/2018	126.48	Auto
Vendor Office Depot Total:				1,602.45	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W00286	3/20/2018	14,897.38	Wire Transfer
A	ICCU - Checking	W00289	4/5/2018	14,571.41	Wire Transfer
A	ICCU - Checking	W00292	4/20/2018	14,480.86	Wire Transfer
A	ICCU - Checking	W00295	5/4/2018	14,393.11	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				58,342.76	
Vendor Number: SCRIPPS Scripps - Boise					
A	ICCU - Checking	006027	3/20/2018	50.00	Auto
Vendor Scripps - Boise Total:				50.00	
Vendor Number: SHREDIT Shred-It USA- Boise					
A	ICCU - Checking	006037	4/5/2018	60.00	Auto
Vendor Shred-It USA- Boise Total:				60.00	
Vendor Number: SHRM SOCIETY OF HUMAN RESOURCE MGT					
A	ICCU - Checking	006028	3/20/2018	209.00	Auto
Vendor SOCIETY OF HUMAN RESOURCE MGT Total:				209.00	
Vendor Number: TJKM T J K M					
A	ICCU - Checking	E00380	4/20/2018	18,202.50	Electronic Payment
Vendor T J K M Total:				18,202.50	
Vendor Number: TRAVELE Travelers					
A	ICCU - Checking	006038	4/5/2018	375.00	Auto

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2018 to 5/4/2018

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Travelers Total:				375.00	
Vendor Number: TREAVA TREASURE VALLEY COFFEE					
A	ICCU - Checking	006029	3/20/2018	85.57	Auto
A	ICCU - Checking	006039	4/5/2018	49.37	Auto
A	ICCU - Checking	006058	5/4/2018	45.50	Auto
Vendor TREASURE VALLEY COFFEE Total:				180.44	
Vendor Number: VALOFFI Valley Office Systems					
A	ICCU - Checking	006059	5/4/2018	535.00	Auto
Vendor Valley Office Systems Total:				535.00	
Vendor Number: VERITA VERITAS					
A	ICCU - Checking	E00373	4/5/2018	7,912.50	Electronic Payment
A	ICCU - Checking	E00381	4/20/2018	7,912.50	Electronic Payment
Vendor VERITAS Total:				15,825.00	
Report Total:				<u>354,471.59</u>	

FINANCE COMMITTEE AGENDA ITEM V-B

Date: May 17, 2018

Topic: Draft FY2019 Unified Planning Work Program and Budget (UPWP)

Request/Recommendation:

Information only.

Background/Summary:

Annually, COMPASS staff prepares a Unified Planning Work Program and Budget (UPWP) for approval by the COMPASS Board of Directors.

Staff has provided this preliminary draft of the FY2019 UPWP to the Finance Committee for review and comment. Feedback from the Finance Committee will be incorporated into the UPWP following the Finance Committee's review. The updated draft will be brought back to the Finance Committee at its June 21, 2018, meeting, with a request to recommend approval. It will then be presented to the COMPASS Board in August 2018 for adoption. It is then forwarded to the Idaho Transportation Department, the Federal Highway Administration, and the Federal Transit Administration for approval.

The documents included in the preliminary draft of the FY2019 UPWP include the following items.

Revenue and Expense Summary – A one-page summary of all revenue estimates and related expenses.

Expenses by Work Program Number and Funding Source– A one-page summary showing funding sources for anticipated expenditures.

Direct Expense Summary – A one-page spreadsheet showing direct expenses budgeted for each work program.

Indirect Operations and Maintenance Expense Summary – A one-page spreadsheet showing indirect expenses budgeted for each category.

Workday Allocation – A one-page spreadsheet showing the distribution of staff workdays to each program.

The draft FY2019 UPWP contains the following assumptions for revenues and expenses:

1. Total membership dues shown reflect the amount approved by the Board at its April 16, 2018, meeting. Total dues increased compared to the prior year. The per capita rate remained the same as FY2018. The increase reflects year over year population growth in the jurisdictions.

2. Projected revenue from the FY2019 CPG reflects the amount included in the FY2018-FY2022 Regional Transportation Improvement Program (TIP).
3. Revenue of \$306,705 from off-the-top STP-TMA funds, as approved by the COMPASS Board on April 19, 2010, continues.
4. Under key number 19571, the first year of STP-TMA revenues of \$46,330 are being added to begin the *Communities in Motion 2050* project. Additional funding will be added in fiscal years 2020, 2021, and 2022 for a total of \$242,769.
5. Under key number 18694, the first year of STP-TMA revenues of \$218,678 are being added to begin the update of the Treasure Valley ITS Plan. Additional funding will be added in fiscal year 2020 for a total of \$231,650.
6. Revenues include the funds committed by the Idaho Department of Environmental Quality and Air Quality Board for the air quality outreach program. There are corresponding expenses associated with these revenues.
7. Staff estimates there will be approximately \$20,000 of unspent revenues for the State Street Grant that are being provided by Valley Regional Transit. There are corresponding expenses associated with these revenues.
8. Staff estimates interest income to be approximately \$15,000 in FY2019.
9. The draw in fund balance to fund the revenue shortfall is \$16,030.
10. The number of full time staff remains at 18 positions.
11. Salary costs include a 3% overall increase pool. Distribution of individual salary adjustments will be determined by the Executive Director.
12. Fringe costs include an estimated 5% increase in health benefit costs. PERSI has planned an increase in the employer contribution rate from 11.32% to 11.94% effective July 1, 2019 that is also included in total fringe costs. An estimated 3% increase is included in fringe costs for other benefits. Actual increases in benefit costs, if any, will be available in November 2018.
13. There is a planned Indirect expenses increased by about 3% compared to the FY2018 UPWP. Staff continues to closely manage indirect expenses.
14. The Project Development Program is proposed to be funded in FY2019, its fifth year, at \$75,000.
15. The CIM Implementation Grant Program is funded at \$50,000.
16. Direct expenses for all other programs are fairly stable and consistent with current year activities.

Implication (policy and/or financial):

Federal approval of the UPWP by October 1, 2018, is required in order to begin work in FY2019.

More Information:

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

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2019 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
REVENUE AND EXPENSE SUMMARY (total)**

REVENUE	FY2018 Revision 1	FY2019 Draft
GENERAL MEMBERSHIP		
Ada County	213,522	220,730
Ada County Highway District	213,522	220,730
Canyon County	106,132	106,102
Canyon Highway District No. 4	37,994	37,346
Golden Gate Highway District No.3	5,099	5,313
City of Boise	100,937	102,423
City of Caldwell	23,862	25,070
City of Eagle	11,874	13,188
City of Garden City	5,070	5,238
City of Greenleaf	379	379
City of Kuna	8,686	9,144
City of Meridian	43,341	46,917
City of Melba	251	251
City of Middleton	3,576	4,052
City of Nampa	42,689	43,372
City of Notus	251	251
City of Parma	935	944
City of Star	4,096	4,546
City of Wilder	745	754
Subtotal	822,961	846,750
SPECIAL MEMBERSHIP		
Boise State University	8,200	8,500
Capital City Development Corporation	8,200	8,500
Idaho Department of Environmental Quality	8,200	8,500
Idaho Transportation Department	8,200	8,500
Valley Regional Transit	8,200	8,500
Subtotal	41,000	42,500
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2017 K# 13496 Ada County	35,825	
CPG - FY2017 K# 13496 Canyon County	12,587	
CPG - FY2018 K# 13963 Ada County	988,364	
CPG - FY2018 K# 13963 Canyon County	347,263	
CPG - FY2019 K# 19071 Ada County		1,004,920
CPG - FY2019 K# 19071 Canyon County		353,080
Sub Total CPG Grants	1,384,039	1,358,000
STP TMA - K# 13478, FY18 off-the-top funds for Planning	306,705	
STP TMA - K# 13900, FY19 off-the-top funds for Planning		306,705
STP TMA - K# 18948, Freight Study - estimated carry over	205,020	
STP TMA - K# 19571, <i>Communities in Motion 2040, 2.0</i>		46,330
STP TMA - K# 18694, Update Treasure Valley ITS Plan		218,678
Subtotal	511,725	571,712
OTHER REVENUE SOURCES		
Idaho Department of Environmental Quality	25,000	25,000
Ada County Air Quality Board	25,000	25,000
TREDIS Reimbursement from ITD	16,200	
Valley Regional Transit - State Street Grant - carry over	345,870	20,000
Interest Income	10,000	15,000
Subtotal	422,070	85,000
TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous	3,181,795	2,903,962
Draw From Fund Balance (CIM Implementation Grants)	50,000	
Draw From Fund Balance (to fund revenue shortfall)	130,626	16,030
TOTAL REVENUE, ALL RESOURCES	3,362,422	2,919,992

EXPENSE	FY2018 Revision 1	FY2019 Draft
SALARY, FRINGE & CONTINGENCY		
Salary	1,245,860	1,282,610
Fringe	566,830	590,107
Contingency (Overtime, Bonus, and Sick Time Trade)	22,000	22,000
Subtotal	1,834,690	1,894,717
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	184,470	189,900
Subtotal	184,470	189,900
DIRECT OPERATIONS & MAINTENANCE		
620001, Demographics and Growth Monitoring	600	500
653001, Communication and Education	40,429	51,350
661001, Long-Range Planning	79,527	55,000
661004, Freight	221,261	
661005, Bicycles and Pedestrians	8,720	8,720
685001, Transportation Improvement Program	5,100	5,400
685002, Project Development Program	75,000	75,000
685004, CIM Implementation Grants	50,000	50,000
701001, Membership Services	6,000	
702001, Air Quality Outreach	45,455	45,455
720001, State Street Corridor	345,870	20,000
760001, Legislative Services	115,050	115,050
801001, Staff Development	40,000	40,000
820001, Committee Support	2,000	2,000
836001, Regional Travel Demand Model	44,000	22,000
842001, Congestion Management Process	51,000	236,000
860001, Geographic Information System Maintenance	52,300	43,200
990001, Direct Operations and Maintenance	160,950	65,700
Subtotal	1,343,262	835,375
TOTAL EXPENSE	3,362,422	2,919,992

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	3,362,422	2,919,992
LESS: TOTAL EXPENSES	3,362,422	2,919,992
REVENUE EXCESS/(DEFICIT)	0	0

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2019 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE**

WORK PROGRAM NUMBER	EXPENSES									MATCH, LOCAL & OTHER FUNDING				TOTAL FUNDING SOURCES	
	Work Days	Labor & Indirect Cost	Direct Cost	Total Cost	FY19 CPG Ada County K# 19071	FY19 CPG Canyon County K# 19071	STP-TMA Off The Top K# 13900	STP-TMA CIM 2040 K# 19751	STP-TMA Treasure Valley ITS Plan K# 18694	Total Federal Funds	Required Match	Local Funds/FB	Other Revenue		Total Local & Other
601001 UPWP/Budget Development and Federal Assurances	120	93,634	-	93,634	42,003	14,758	30,000			86,761	6,873			6,873	93,634
620001 Demographics and Growth Monitoring	100	70,229	500	70,729	26,297	9,240	30,000			65,537	5,191			5,191	70,729
620002 Development Monitoring	51	31,616	-	31,616	6,879	2,417	20,000			29,295	2,321			2,321	31,616
620003 Census 2020	40	26,784	-	26,784	10,966	3,853	10,000			24,818	1,966			1,966	26,784
653001 Communication and Education Long-Range Planning	209	123,875	51,350	175,225						-		175,225		175,225	175,225
661001 General Project Management	249	166,324	55,000	221,324	117,474	41,275		46,330		205,078	16,245			16,245	221,324
661003 Roadways	41	23,429	-	23,429	16,065	5,644				21,709	1,720			1,720	23,429
661004 Freight	18	10,531	-	10,531	7,221	2,537				9,758	773			773	10,531
661005 Bicycles/Pedestrians	125	77,072	8,720	85,792	58,826	20,669				79,494	6,297			6,297	85,792
661006 Public Transportation	82	58,156	-	58,156	39,877	14,011				53,887	4,269			4,269	58,156
661007 Performance Measurement	38	25,022	-	25,022	17,157	6,028				23,185	1,837			1,837	25,022
661008 Bike Counter Management	86	35,948	-	35,948	24,649	8,660				33,309	2,639			2,639	35,948
661009 Public Involvement Resource Development/Funding	17	11,376	-	11,376	7,800	2,741				10,541	835			835	11,376
685001 Transportation Improvement Program	408	247,889	5,400	253,289	99,676	35,021	100,000			234,698	18,591			18,591	253,289
685002 Project Development Program	31	22,460	75,000	97,460	66,827	23,480				90,307	7,154			7,154	97,460
685003 Grant Research and Development	141	94,544	-	94,544						-		94,544		94,544	94,544
685004 CIM Implementation Grants	16	11,592	50,000	61,592	7,949	2,793				10,742	851	50,000		50,851	61,592
TOTAL PROJECTS	1,772	1,130,480	245,970	1,376,450	549,665	193,126	190,000	46,330	-	979,120	77,560	319,769	-	397,330	1,376,450
701001 Membership Services	130	86,029	-	86,029	58,989	20,726				79,715	6,315			6,315	86,029
702001 Air Quality Outreach	7	4,545	45,455	50,000						-			50,000	50,000	50,000
703001 Public Services	21	13,018	-	13,018						-		13,018		13,018	13,018
705001 Transportation Liaison Services	50	37,465	-	37,465	25,689	9,026				34,715	2,750			2,750	37,465
720001 State Street Corridor	5	4,195	20,000	24,195	2,877	1,011				3,887	308		20,000	20,308	24,195
760001 Legislative Services	60	60,647	115,050	175,697						-		175,697		175,697	175,697
761001 Growth Incentives	1	1,011	-	1,011	937					937	74			74	1,011
TOTAL SERVICES	274	206,910	180,505	387,415	88,491	30,762	-	-	-	119,253	9,447	188,715	70,000	268,162	387,415
801001 Staff Development	116	75,142	40,000	115,142	78,951	27,740				106,691	8,451			8,451	115,142
820001 Committee Support	226	146,718	2,000	148,718	101,974	35,829				137,802	10,916			10,916	148,718
836001 Regional Travel Demand Model	146	105,781	22,000	127,781	68,704	24,139	20,000			112,843	8,939	6,000		14,939	127,781
842001 Congestion Management Process	81	54,921	236,000	290,921	37,658	13,231			218,678	269,567	21,354			21,354	290,921
860001 Geographic Information System Maintenance	609	364,664	43,200	407,864	79,477	28,253	96,705			204,436	29,937	173,491		203,429	407,864
TOTAL SYSTEM MAINTENANCE	1,178	747,227	343,200	1,090,427	366,764	129,192	116,705	-	218,678	831,339	79,597	179,491	-	259,088	1,090,427
990001 Direct Operations / Maintenance	-	-	65,700	65,700						-		50,700	15,000	65,700	65,700
991001 Support Services Labor	916	-	-	-						-				-	-
999001 Indirect Operations/Maintenance	-	-	-	-						-				-	-
TOTAL INDIRECT/OVERHEAD	916	-	65,700	65,700	-	-	-	-	-	-	-	50,700	15,000	65,700	65,700
GRAND TOTAL	4,140	2,084,617	835,375	2,919,992	1,004,920	353,080	306,705	46,330	218,678	1,929,713	166,604	738,676	85,000	990,280	2,919,992

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2019 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
 REVENUE AND EXPENSE SUMMARY (total)**

DESCRIPTION	TOTAL DIRECT	PROFESSIONAL SERVICES (830)	EQUIPMENT / SOFTWARE (834)	TRAVEL / EVENTS / EDUCATION (840)	PRINTING (860)	OTHER (863)	PUBLIC INVOLVEMENT (864)	MEETING SUPPORT (865)	LEGAL / LOBBYING (872)	FY2020 CARRY-FORWARD
620001 Demographics and Growth Monitoring	500					500				
653001 Communication and Education	51,350	25,100			1,000		25,250			
661001 Long-Range Planning	55,000	42,500			11,000		1,500			
661005 Bicycles/Pedestrians	8,720	-	8,720							
685001 Transportation Improvement Program	5,400						5,400			
685002 Project Development Program	75,000	75,000								
685004 CIM Implementation Grants	50,000	50,000								
702001 Air Quality Outreach	45,455	45,455								
720001 State Street Corridor	20,000	20,000								
760001 Legislative Services	115,050			18,000		11,100			85,950	
801001 Staff Development	40,000			40,000						
820001 Committee Support	2,000							2,000		
836001 Regional Travel Demand Model	22,000	22,000								
842001 Congestion Management Process	236,000	236,000								
860001 Geographic Information System Maintenance	43,200		42,000			1,200				
990001 Direct Operations / Maintenance										
New/replacement hardware and software	6,000		6,000							
Transit network planning software	20,000		20,000							
Cube renewal; Cube Land	14,100		14,100							
AICP and APBP Webinar series	1,600			1,600						
Membership dues for COMPASS	17,000								17,000	
Other: board lunch, staff gifts, meeting refreshments, misc.	7,000							7,000		
GRAND TOTAL	835,375	516,055	90,820	59,600	12,000	12,800	32,150	9,000	102,950	-

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2019 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY**

CATEGORY	ACCOUNT CODE	FY2018 Revision 1	FY2019 Draft
Professional Services	930	25,000	28,000
Equipment Repair / Maintenance	936	500	200
Travel / Education	940	1,500	
Publications	943	1,000	1,000
Employee Professional Membership	945	8,000	7,500
Postage	950	1,500	750
Telephone	951	11,250	11,800
Building Maintenance and Reserve for Major Repairs	955	50,720	51,750
Printing	960	1,000	1,500
Advertising	962	1,000	1,000
Audit	970	16,000	15,000
Insurance	971	12,000	13,000
Legal Services	972	3,000	2,500
General Supplies	980	8,000	6,000
Computer Supplies	982	15,000	18,000
Computer Software / Maintenance	983	15,200	17,000
Commuting Incentive	990	400	300
Vehicle Maintenance	991	1,200	1,000
Utilities	992	10,500	10,500
Local Travel	993	1,500	2,100
Other / Miscellaneous	995	200	1,000
TOTAL		184,470	189,900

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2019 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
WORKDAY ALLOCATION SUMMARY**

WORK PROGRAM DESCRIPTION		LEAD STAFF	DIRECTORS	PLANNING TEAM	COMMUNICATIONS	OPERATIONS	TOTAL
601001	UPWP/Budget Development and Federal Assurances	ML	48	16	3	53	120
620001	Demographics and Growth Monitoring	CM	1	94	5	-	100
620002	Development Monitoring	CM	-	46	5	-	51
620003	Census 2020	CM	-	28	12	-	40
653001	Communication and Education	AL	9	10	190	-	209
	Long-Range Planning	LI	-				
661001	General Project Management	LI	10	191	48	-	249
661003	Roadways	LI	-	41	-	-	41
661004	Freight	LI	-	18	-	-	18
661005	Bicycles/Pedestrians	DW	-	121	4	-	125
661006	Public Transportation	DW	-	78	4	-	82
661007	Performance Measurement	CM	-	38	-	-	38
661008	Bike Counter Management	MA	-	86	-	-	86
661009	Public Involvement	LI	-	6	11	-	17
	Resource Development/Funding	TT	-				
685001	Transportation Improvement Program	TT	12	360	36	-	408
685002	Project Development Program	KP	-	31	-	-	31
685003	Grant Research and Development	KP	3	130	8	-	141
685004	CIM Implementation Grants	KP	-	16	-	-	16
TOTAL PROJECTS			83	1,310	326	53	1,772
701001	Membership Services	LI	-	115	15	-	130
702001	Air Quality Outreach	AL	-	-	7	-	7
703001	Public Services	AL	-	14	7	-	21
705001	Transportation Liaison Services	MS	12	24	14	-	50
720001	State Street Corridor	ML	2	3	-	-	5
760001	Legislative Services	MS	60	-	-	-	60
761001	Growth Incentives	MS	1	-	-	-	1
TOTAL SERVICES			75	156	43	-	274
801001	Staff Development	ML	9	83	14	10	116
820001	Committee Support	ML	12	77	23	114	226
836001	Regional Travel Demand Model	MW	-	146	-	-	146
842001	Congestion Management Process	HM	-	77	4	-	81
860001	Geographic Information System Maintenance	EA	-	596	13	-	609
TOTAL SYSTEM MAINTENANCE			21	979	54	124	1,178
TOTAL DIRECT			179	2,445	423	177	3,224
991001	Support Services Labor	ML	281	85	37	513	916
TOTAL INDIRECT/OVERHEAD			281	85	37	513	916
TOTAL LABOR			460	2,530	460	690	4,140

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FY2019 - DRAFT

WORKDAY ALLOCATION

FINANCE COMMITTEE AGENDA ITEM VI-A DATE: MAY 17, 2018

Topic: Variance Report for October 1, 2017 – March 31, 2018

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2017 to March 31, 2018.

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 March 31, 2018.

Salaries and fringe expense, at 48 percent of the total budget, are on budget at the end of the second quarter and are expected to remain on budget through the remainder of the fiscal year.

Total direct expenses are at 45 percent of budget.

- Professional services is under budget with 40 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 March 31, 2018, 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 March 31, 2018. 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.

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COMPASS

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

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 1,895,764	\$ 974,985	51%
Member contributions	863,961	650,504	75%
ID DEQ/ACAQB Awareness	50,000	15,384	31%
TREDIS Reimbursement from ITD	16,200	16,200	100%
VRT-State Street Grant	345,870	84,877	25%
Interest income	10,000	4,140	41%
Modeling revenue	-	3,723	
Orthophotography revenue	-	1,300	
Maps and publications revenue	-	339	
Other income	-	9,574	
Subtotal, revenues	3,181,795	1,761,025	55%
Staff labor	1,267,860	616,874	49%
Payroll taxes and fringe benefits	566,830	270,804	48%
Subtotal, salaries and fringe expenses	1,834,690	887,678	48%
Professional services	910,242	363,493	40%
Equipment purchase	195,170	146,427	75%
Travel education	59,600	24,309	41%
Printing	1,500	-	0%
Other	12,900	1,951	15%
Public involvement	51,900	7,127	14%
Meeting support	9,000	6,206	69%
Legislative services	102,950	51,764	50%
Subtotal, direct expenses	1,343,262	601,277	45%
Professional services	25,000	9,796	39%
Equipment repair	500	-	0%
Travel/education	1,500	-	0%
Publications	1,000	958	96%
Employee professional memberships	8,000	2,653	33%
Postage	1,500	297	20%
Telephone	11,250	5,702	51%
Building maintenance/association	50,720	49,723	98%
Printing	1,000	-	0%
Advertising	1,000	352	35%
Audit	16,000	14,400	90%
Insurance	12,000	6,541	55%
Legal services	3,000	-	0%
General supplies	8,000	1,528	19%
Computer supplies	15,000	4,245	28%
Computer software/maintenance	15,200	13,663	90%
Commuting incentive	400	-	0%
Vehicle maintenance	1,200	180	15%
Utilities	10,500	5,180	49%
Local travel	1,500	1,059	71%
Other	200	222	111%
Subtotal, indirect expenses	184,470	116,498	63%
Total, all expenses	3,362,422	1,605,453	48%
Change in fund balance	(180,627)	155,572	
Beginning fund balance	1,760,652	1,760,652	
Current fund balance	\$ 1,580,025	\$ 1,916,224	

COMPASS

FY2018 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of March 31, 2018, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% 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	43,351	34%						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	50,238	41%	600	96	123,421	50,334	41%	On Budget.	
653	Communication and Education	Luft	123,301	81,738	66%	40,429	5,286	163,731	87,024	53%	On Budget.	
661	Long-Range Planning	Itkonen	398,351	215,575	54%	309,507	156,813	707,858	372,388	53%	On Budget.	
685	Resource Development/Funding	Tisdale	348,057	184,837	53%	130,100	39,423	478,157	224,261	47%	On Budget.	
Subtotal, Projects			1,118,803	575,739	51%	480,637	201,618	42%	1,599,440	777,357	49%	
701	General Membership Services	Itkonen	48,258	12,302	25%	6,000.00	-	54,258	12,302	23%	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	1,044	23%	45,455	13,985	50,000	15,029	30%	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	2,932	42%	-		7,049	2,932	42%	On Budget.	
705	Transportation Liaison Services	Stoll	36,172	19,449	54%	-		36,172	19,449	54%	On Budget.	
720	State Street Corridor	Larsen	39,717	9,212	23%	345,870	84,877	385,587	94,089	24%	Under Budget. The project was started in FY2017 and continued into FY2018. Staff estimates \$20,000 will remain unspent at the end of the current fiscal year to be spent out in the first quarter of fiscal year 2019.	
760	Legislative Services	Stoll	58,321	32,773	56%	115,050	49,130	173,371	81,903	47%	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	77,713	40%	512,375	147,992	29%	708,766	225,705	32%	
801	Staff Development	Larsen	85,760	35,978	42%	40,000	10,502	125,760	46,480	37%	Currently under budget, but several conferences are scheduled for the second half of the year and it is expected that this budget will be substantially spent out by year end.	
820	Committee Support	Larsen	141,717	64,824	46%	2,000	779	143,717	65,603	46%	On Budget.	

COMPASS

FY2018 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of March 31, 2018, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% 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	
836	Regional Travel Demand Model	Waldinger	105,113	71,866	68%	44,000	18,842	43%	149,113	90,708	61%	Over Budget. Required work days for travel demand model have been greater than was anticipated in the budget in FY2018. Direct expenses are within budget.
842	Congestion Management Process	Mulhall	38,655	14,807	38%	51,000	51,000	100%	89,655	65,807	73%	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.
860	Geographic Information System Maintenance	Adolfson	332,721	163,250	49%	52,300	33,595	64%	385,021	196,844	51%	On Budget.
Subtotal, System Maintenance			703,966	350,725	50%	189,300	114,718	61%	893,267	465,443	52%	
990	Direct Operations and Maintenance	Larsen				160,950	136,949	85%	160,950	136,949	85%	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.
Subtotal, Indirect and overhead			-	-		160,950	136,949	85%	160,950	136,949	85%	
GRAND TOTAL			2,019,160	1,004,176	50%	1,343,262	601,277	45%	3,362,422	1,605,453	48%	

COMPASS**Balance Sheet - March 31, 2018**

	<u>9/30/2017</u>	<u>3/31/2018</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,783,556	\$ 1,514,000
Accounts Receivable	254,605	456,228
Prepaid Expenses	3,138	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,041,299</u>	<u>1,970,228</u>
<u>LIABILITIES</u>		
Accounts Payable	154,550	45
Accrued Payroll Liabilities	92,200	27,803
Deferred Revenue	33,897	26,155
	<hr/>	<hr/>
Subtotal, liabilities	280,646	54,004
<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	1,866,224
	<hr/>	<hr/>
Subtotal, fund balance	1,760,652	1,916,224
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,041,299</u>	<u>\$ 1,970,228</u>

Cash Summary - March 31, 2018

<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	0.17%	26,690
ID Central Credit Union Premium Money Market Savings	0.20%	49,991
ID Central Credit Union 60 Month CD	2.48%	175,380
Local Government Investment Pool	1.57%	511,714
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>\$ 1,514,000</u>