

**COMPASS FINANCE COMMITTEE
MARCH 26, 2026 – 12:00 PM
COMPASS – 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET
MERIDIAN, IDAHO**

ZOOM CONFERENCE CALL

[YouTube Live Streaming](#)

(Subject to availability and functionality of connection.)

Committee members can participate in the meeting in-person or via Zoom conference call.

Please specify whether you plan to attend in-person or virtually when RSVPing to Teri Gregory at tgregory@compassidaho.org or 208-475-2225.

****AGENDA****

- I. CALL TO ORDER/ ROLL CALL (12:00 pm)**
- II. ELECT TEMPORARY FINANCE COMMITTEE CHAIR**
- III. OPEN DISCUSSION/ ANNOUNCEMENTS**
- IV. CONSENT AGENDA**
 - A. Approve December 10, 2025, Finance Committee Meeting Minutes
(Page 3)**
- V. ACTION ITEMS**
 - A. Elect Finance Committee Vice Chair**
 - B. Approve Variance Report for October 1, 2025 – December 31, 2025
Meg Sonnen, Page 5**
 - C. Recommend Approval for the FY2027 General and Special Membership
Dues
Meg Sonnen, Page 10**



VI. INFORMATION/DISCUSSION ITEMS

**A. Review Report of Disbursements Made in the Reporting Period
Meg Sonnen, Page 13**

**B. Discuss Five-Year Revenue and Expense Projections
Meg Sonnen, Page 16**

VII. OTHER

A. Next Meeting: June 18, 2026

VIII. ADJOURNMENT (1:00 pm)

Agenda is subject to change.

YouTube Live Streaming link: <https://www.youtube.com/@COMPASSIdaho>

Those needing assistance with COMPASS events or materials, or needing materials in alternate formats, please call 208-855-2558 with 48 hours advance notice.

Si necesita asistencia con una junta de COMPASS, o necesita un documento en otro formato, por favor llame al 208-855-2558 con 48 horas de anticipación.

T:\FY26\900 Operations\Finance\Packets\March 2026\03262026 Agenda.docx

**FINANCE COMMITTEE MEETING
DECEMBER 10, 2025
COMPASS
2ND FLOOR LARGE CONFERENCE ROOM AND ZOOM
700 NE 2ND STREET
MERIDIAN, IDAHO**

****DRAFT MINUTES****

ATTENDEES:

Rod Beck, Commissioner, Ada County, in person
Zach Brooks, Commissioner, Canyon County, in person
Trevor Chadwick, Mayor, City of Star, **Vice Chair**, in person
Debbie Kling, Mayor, City of Nampa, via ZOOM
Mary May, Councilmember, City of Eagle, **Chair**, in person

MEMBERS ABSENT:

John Overton, Councilmember, City of Meridian
Victor Rodriguez, Councilmember, City of Nampa

OTHERS PRESENT:

Morgan Browning, Sorren CPAs, in person
Teri Gregory, COMPASS, in person
Craig Raborn, Executive Director, COMPASS, in person
Meg Sonnen, COMPASS, in person

CALL TO ORDER:

Chair Mary May called the meeting to order at 12:01 p.m.

OPEN DISCUSSION/ANNOUNCEMENTS

There were no announcements.

CONSENT AGENDA

A. Approve November 20, 2025, Finance Committee Meeting Minutes

Debbie Kling moved and Zach Brooks seconded approval of the Consent Agenda as presented. Motion passed unanimously.



INFORMATION/DISCUSSION ITEM

A. Review Report of Disbursements Made in the Reporting Period

Meg Sonnen presented the disbursements made in the reporting period, November 6, 2025, through November 20, 2025, which was provided in the packet for information.

ACTION ITEMS

A. Accept Fiscal Year 2025 Audit Report

Morgan Browning, Sorren CPAs, presented the fiscal year 2025 audit report and noted an unmodified ("clean") opinion for the 2025 audit.

After discussion, **Trevor Chadwick moved and Rod Beck seconded acceptance of the fiscal year 2025 audit report as presented.** Motion passed unanimously.

B. Establish 2026 Finance Committee Meeting Dates

Meg Sonnen presented the proposed 2026 Finance Committee meeting dates.

Trevor Chadwick moved and Zach Brooks seconded to establish the 2026 Finance Committee meeting dates as presented. Motion passed unanimously.

ADJOURNMENT

Chair Mary May adjourned the meeting at 12:19 p.m.

Approved this 26th day of March 2026.

By: _____
Temporary Chair

Attest:

By: _____
Vice Chair

FINANCE COMMITTEE AGENDA ITEM V-B

Date: March 26, 2026

Topic: Variance Report for October 1, 2025 – December 31, 2025

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2025, to December 31, 2025.

Background/Summary:

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2026 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.

Grant revenue reflects amounts paid through December 2025. The total billed to federal grants for all work completed through December 2025 is \$670,945, but the revenue was not recorded until paid. As of the memo date, all billings through December 2025 have been paid.

Billings for the FY2026 Consolidated Planning Grant and the FY2026 Off the Top funds will begin once the corresponding FY2025 grants are billed out entirely.

The Safe Pedestrian Intersection Prioritization for Enhanced Road Safety Plan (SPEARS) project is underway and significant billings to begin are expected in the second quarter.

The first two quarters of membership dues have been billed, and some jurisdictions have paid the full year amount already. Participant contributions for the FY2026 orthophotography flight are expected in the third and fourth quarters.

COMPASS is fully staffed as of December 2025, so salary and benefit expenses are on budget.

Several major projects such as the Project Development program, the *Communities in Motion* implementation grants, the SPEARS project, and the orthophotography flight are not expected to have significant activity until the second and third quarters, so professional services are well below budget for this point in the year, at 10%. Substantial expenses are expected in this line item as the year progresses.

Similarly, public involvement expenses are expected to ramp up as the year progresses.

Total indirect expenses are over budget at 50%. As in prior years, some indirect expense line items, such as building maintenance contributions, insurance and audit fees are spent



in full early in the fiscal year. It is expected that indirect expenses will end the year slightly under budget.

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% or more below budget. Items highlighted in yellow are 10% or more above budget. 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, 2025. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

Implication (policy and/or financial):

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:

- Attachments: Budget to actual variances by line item – revenue and expenses
Budget to actual variances by program – expenses
Balance sheet and cash summary
- For detailed information contact: Meg Sonnen at 208-475-2228 or msonnen@compassidaho.org.

COMPASS

REVISION 1 FY2026 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Revision 1 FY2026 UPWP	Actual	% of Budget Earned or Expended
FY2025 Consolidated Planning Grant	278,840	17,238	6%
FY2026 Consolidated Planning Grant	1,795,000	-	
FY2025 STBG-TMA, -U Off the Top for Planning	164,674	164,673	
FY2026 STBG-TMA, -U Off the Top for Planning	306,705	-	0%
STBG-TMA, -U Bike Counters	1,768	-	0%
STBG-TMA CIM 2055	416,133	22,783	5%
STBG-TMA High Capacity Transit Corridor PEL	234,638	71,588	31%
CRP-TMA Carbon Reduction Strategy	16,010	-	0%
FHWA SPEARS	276,000	-	0%
STBG-TMA Coordinate Local Waterway-Pathway Plans	90,405	9,364	10%
Member contributions	1,114,820	713,344	64%
Orthophotography Project - Participants	125,000	2,049	2%
Interest income	60,000	14,060	23%
Orthophotography Revenue - Sales	-	8,090	
Modeling revenue	-	2,430	
Maps and publications revenue	-	-	
Other income	300,000	2,115	
Subtotal, revenues	5,179,993	1,027,734	20%
Staff labor	1,853,054	440,785	24%
Payroll taxes and fringe benefits	847,315	199,891	24%
Subtotal, salaries and fringe expenses	2,700,369	640,675	24%
Professional services	1,913,976	183,311	10%
Equipment purchase	181,994	99,374	55%
Travel/education	69,600	10,294	15%
Printing	2,291	-	0%
Other	-	-	
Public involvement	64,680	7,297	11%
Meeting support	9,000	4,764	53%
Legislative services	18,250	20,153	110%
Carry forward unprogrammed CPG and local funds	235,384	-	0%
Subtotal, direct expenses	2,495,175	325,193	13%
Indirect expenses	316,500	157,947	50%
Total, all expenses	5,512,044	1,123,815	20%
Change in fund balance	(332,051)	(96,081)	
Beginning fund balance	2,357,422	2,357,422	
Current fund balance	2,025,371	2,261,341	

COMPASS
FY2026 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES
 For the Period: Oct 1, 2025-Dec 31, 2025

As of December 31, 2025, 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	Sonnen	117,084	5,441	5%	-	-	117,084	5,441	5%	Under Budget. Majority of hours spent on UPWP work will occur in the remaining quarters.	
620	Demographics and Growth Monitoring	Miller	88,243	19,807	22%		#DIV/0!	88,243	19,807	22%	On Budget.	
653	Communication and Education	Luft	228,809	62,263	27%	59,600	6,955	288,409	69,218	24%	On Budget.	
661	Long-Range Planning	Miller	846,291	185,126	22%	949,991	145,726	1,796,282	330,852	18%	On Budget.	
685	Resource Development/Funding	Tisdale	546,468	163,819	30%	704,114	6,276	1,250,582	170,094	14%	Under Budget. Direct expenses are expected to be incurred in the upcoming quarters as CIM Grant and PDP projects progress.	
Subtotal, Projects			1,826,895	436,455	24%	1,713,705	158,957	9%	3,540,600	595,412	17%	
701	General Membership Services	Miller	75,759	64,565	85%	-	-	75,759	64,565	85%	Over Budget. More hours than anticipated spent on membership services during quarter one.	
703	General Public Services	Waldinger	42,239	7,638	18%	-	-	42,239	7,638	18%	On Budget.	
705	Transportation Liaison Services	Raborn	60,277	36,839	61%	-	-	60,277	36,839	61%	Over Budget. Liaison services higher in 1st quarter due to outreach visits.	
760	Government affairs	Raborn	126,177	43,618	35%	124,250	7,332	250,427	50,950	20%	On Budget.	
Subtotal, Services			304,452	152,660	50%	124,250	7,332	6%	428,702	159,992	37%	
801	Staff Development	Sonnen	114,309	27,969	24%	45,000	6,209	159,309	34,178	21%	On Budget.	
820	Committee Support	Sonnen	189,499	38,149	20%	2,000	380	191,499	38,529	20%	On Budget.	
836	Regional Travel Demand Model	Waldinger	102,446	35,219	34%	60,000	-	162,446	35,219	22%	On Budget.	
842	Congestion Management Process	Mulhall	98,348	8,977	9%			98,348	8,977	9%	Under Budget. Most of the work for the Congestion Management annual report is planned for later in the year.	
860	Geographic Information System Maintenance	Adolfson	380,920	99,193	26%	175,500	77,499	556,420	176,692	32%	On Budget.	
Subtotal, System Maintenance			885,522	209,507	24%	282,500	84,088	30%	1,168,022	293,595	25%	
990	Direct Operations and Maintenance	Sonnen				139,336	74,816	139,336	74,816	54%	Over Budget. Subscriptions paid for during quarter one cover the full year. This program is projected to end the year on budget.	
Subtotal, Indirect and overhead			-	-		139,336	74,816	54%	139,336	74,816	54%	
GRAND TOTAL			3,016,869	798,622	26%	2,259,791	325,193	14%	5,276,660	1,123,815	21%	

COMPASS

Balance Sheet - December 31, 2025

	<u>9/30/2025</u>	<u>12/31/2025</u>
ASSETS		
Cash and Cash Equivalents	2,102,350	2,086,873
Accounts Receivable	611,505	221,623
Prepaid Expenses	68,877	2,776
TOTAL ASSETS	<u>2,782,732</u>	<u>2,311,272</u>
LIABILITIES		
Accounts Payable	320,326	485
Accrued Payroll Liabilities	89,809	34,271
Advanced Revenue	15,175	15,175
Subtotal, liabilities	425,310	49,931
FUND BALANCE		
Nonspendable: Prepaid Expenses	68,877	2,776
Assigned To: Set-Aside for CIM Implementation Grant Program	100,000	100,000
Assigned To: CIM 2055 Carry Forward Match	21,104	30,251
Assigned To: Set-Aside for Orthophotography Cost	216,524	228,995
Assigned To: High Capacity Transit PEL Study	26,817	12,916
Assigned To: Safe Streets and Roads for All Action Plan (SPEARS)	-	68,960
Assigned To: Carbon Reduction Strategy	-	153
Assigned To: Waterway Pathway Plan	6,166	6,419
Assigned To: Perm Automated Counters	-	140
Assigned To: Set-Aside for FY26 Revenue Shortfall	-	69,614
Unassigned	1,917,934	1,741,117
Subtotal, fund balance	2,357,422	2,261,341
TOTAL LIABILITIES AND FUND BALANCE	<u>2,782,732</u>	<u>2,311,272</u>

Cash & Investment Summary - December 31, 2025

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
Petty Cash	n/a	200
ID Central Credit Union Share Savings	0.00%	25
ID Central Credit Union Money Market Checking	0.20%	25,131
ID Central Credit Union Premium Money Market Savings	1.49%	50,000
Banner Bank 60 Month CD #8101	3.50%	176,304
Banner Bank 36 Month CD #8093	3.50%	167,488
Banner Bank 60 Month CD #8069	3.50%	170,684
Local Government Investment Pool	3.92%	1,497,041
Total Cash Balance		<u>2,086,874</u>

FINANCE COMMITTEE AGENDA ITEM V-C

Date: March 26, 2026

Topic: FY2027 General and Special Membership Dues

Request/Recommendation:

COMPASS staff seek a recommendation of the proposed FY2027 membership dues for COMPASS Board of Directors' approval.

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. The approved formula was incorporated into the Joint Powers Agreement adopted by the Board at its September 21, 2015, meeting.

COMPASS staff used the FY2026 population estimates reviewed by the Demographic Advisory Workgroup at its March 13, 2026, meeting to calculate the proposed FY2027 membership dues. The per capita rate used in the calculation is identical to the rate approved by the COMPASS Board for FY2015 through FY2026 dues. The change in dues for each entity reflects the change in estimated population from FY2025.

Implication (policy and/or financial):

The proposed dues will be used in the development of the draft FY2027 Unified Planning Work Program and Budget to be presented to the Finance Committee in its June 18, 2026, meeting.

More Information:

- Attachments: Member Dues Calculation Policy
Proposed FY2027 Membership Dues
- For detailed information contact: Meg Sonnen, at 208-475-2228 or mlarsen@compassidaho.org.



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.



**COMPASS
PROPOSED FY2027 MEMBERSHIP DUES**

	Actual FY 2026 Membership Dues		Proposed FY2027 Membership Dues		Change
	FY2025 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	FY2026 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	\$ -
GENERAL MEMBERS					
ADA COUNTY					
Ada County	572,020	\$ 266,101	589,500	273,861	\$ 7,760
Ada County Highway District	572,020	266,101	589,500	273,861	7,760
City of Boise	253,550	111,792	256,450	113,071	1,279
City of Eagle	38,830	17,120	40,200	17,725	605
City of Garden City	13,730	6,054	14,010	6,177	123
City of Kuna	33,750	14,881	38,560	17,001	2,120
City of Meridian	147,340	64,963	152,070	67,049	2,086
City of Star (Ada County)	21,800	9,612	24,950	11,001	1,389
TOTAL ADA COUNTY	572,020	\$ 756,624	589,500	\$ 779,746	\$ 23,122
CANYON COUNTY					
Canyon County	275,820	133,580	287,260	138,893	\$ 5,313
Highway District No. 4	110,510	53,163	118,200	56,658	3,495
Nampa Highway District No. 1	146,720		150,090		-
Golden Gate Hwy District No. 3	9,660		9,830		-
Notus Parma Highway District	8,930		9,130		-
City of Caldwell	77,610	34,219	82,770	36,494	2,275
City of Greenleaf	820	362	830	366	4
City of Melba	700	309	720	317	8
City of Middleton	13,970	6,159	15,110	6,662	503
City of Nampa	123,220	54,329	126,810	55,912	1,583
City of Notus	630	278	630	278	-
City of Parma	2,240	988	2,330	1,027	39
City of Star (Canyon County)	570	251	710	313	62
City of Wilder	1,770	780	1,840	811	31
TOTAL CANYON COUNTY	265,300	\$ 284,418	287,260	\$ 297,731	\$ 13,313
BOISE COUNTY					
Boise County	9,040	10,738	9,010	10,655	(83)
City of Eagle (Boise County)	90	40	250	110	70
TOTAL BOISE COUNTY	9,040	\$ 10,738	9,260	\$ 10,765	\$ (13)
SPECIAL MEMBERS					
Boise State University		10,500		10,900	\$ 400
Capital City Development Corporation		10,500		10,900	400
Department of Environmental Quality		10,500		10,900	400
Idaho Transportation Department		10,500		10,900	400
Valley Regional Transit		10,500		10,900	400
West Ada School District		10,500		10,900	400
TOTAL SPECIAL MEMBERS		\$ 63,000		\$ 65,400	\$ 2,400
TOTAL MEMBER DUES		\$ 1,114,780		\$ 1,153,642	\$ 38,822

Check History Report
Sorted By Vendor Name
Activity From: 11/21/2025 to 3/5/2026

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: ***Void Check***					
A	ICCU - Checking	0000007729	3/3/2026		
				Vendor Total:	0.00
Vendor Number: ASSIDC ASSOCIATION OF IDAHO CITIES					
A	ICCU - Checking	0000007712	2/5/2026	550.00	Auto
				Vendor ASSOCIATION OF IDAHO CITIES Total:	550.00
Vendor Number: BESODEB Beside Bardenay					
A	ICCU - Checking	0000007713	2/5/2026	2,780.66	Auto
				Vendor Beside Bardenay Total:	2,780.66
Vendor Number: BLUEPRI Blueprint Specialties					
A	ICCU - Checking	0000007696	1/5/2026	200.00	Auto
				Vendor Blueprint Specialties Total:	200.00
Vendor Number: MOORE Brent Moore					
A	ICCU - Checking	0000007699	1/5/2026	665.88	Auto
				Vendor Brent Moore Total:	665.88
Vendor Number: CITYCAL City of Caldwell					
A	ICCU - Checking	0000007714	2/5/2026	50,000.00	Auto
				Vendor City of Caldwell Total:	50,000.00
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	0000007684	12/5/2025	5,990.11	Auto
A	ICCU - Checking	0000007697	1/5/2026	7,745.70	Auto
A	ICCU - Checking	0000007715	2/5/2026	2,978.35	Auto
A	ICCU - Checking	0000007730	3/5/2026	6,957.11	Auto
				Vendor IDAHO CENTRAL CREDIT UNION Total:	23,671.27
Vendor Number: ZIDCHI IDAHO CHILD SUPPORT RECEIPTING					
A	ICCU - Checking	0000007695	1/5/2026	57.00	Manual
A	ICCU - Checking	0000007710	1/20/2026	57.00	Manual
A	ICCU - Checking	0000007711	2/5/2026	57.00	Manual
A	ICCU - Checking	0000007721	2/20/2026	57.00	Manual
A	ICCU - Checking	0000007729	3/5/2026	57.00	Manual
				Vendor IDAHO CHILD SUPPORT RECEIPTING Total:	285.00
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	0000007690	12/19/2025	561.26	Auto
A	ICCU - Checking	0000007702	1/20/2026	555.90	Auto
A	ICCU - Checking	0000007723	2/20/2026	617.54	Auto
				Vendor IDAHO POWER CO. Total:	1,734.70
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	0000007685	12/5/2025	227.64	Auto
A	ICCU - Checking	0000007703	1/20/2026	198.00	Auto
A	ICCU - Checking	0000007724	2/20/2026	153.42	Auto
				Vendor IDAHO PRESS-TRIBUNE Total:	579.06
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	0000007691	12/19/2025	73.16	Auto
A	ICCU - Checking	0000007704	1/20/2026	130.30	Auto
A	ICCU - Checking	0000007725	2/20/2026	175.59	Auto
				Vendor INTERMOUNTAIN GAS CO. Total:	379.05
Vendor Number: KELLER Keller Associates, Inc.					
A	ICCU - Checking	0000007705	1/20/2026	271.25	Auto
				Vendor Keller Associates, Inc. Total:	271.25
Vendor Number: MCCLATC McClatchy Company					
A	ICCU - Checking	0000007686	12/5/2025	113.20	Auto
A	ICCU - Checking	0000007706	1/20/2026	405.00	Auto

Check History Report
Sorted By Vendor Name
Activity From: 11/21/2025 to 3/5/2026

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	0000007726	2/20/2026	96.40	Auto
A	ICCU - Checking	0000007731	3/5/2026	436.00	Auto
Vendor McClatchy Company Total:				<u>1,050.60</u>	
Vendor Number: PETTY MEGAN SONNEN					
A	ICCU - Checking	0000007717	2/5/2026	180.76	Auto
A	ICCU - Checking	0000007734	3/5/2026	156.94	Auto
Vendor MEGAN SONNEN Total:				<u>337.70</u>	
Vendor Number: MERCHA MERIDIAN CHAMBER OF COMMERCE					
A	ICCU - Checking	0000007698	1/5/2026	425.00	Auto
Vendor MERIDIAN CHAMBER OF COMMERCE Total:				<u>425.00</u>	
Vendor Number: MERPRES Meridian Kuna Press					
A	ICCU - Checking	0000007732	3/5/2026	44.00	Auto
Vendor Meridian Kuna Press Total:				<u>44.00</u>	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	0000007687	12/5/2025	335.08	Auto
A	ICCU - Checking	0000007692	12/19/2025	287.37	Auto
A	ICCU - Checking	0000007700	1/5/2026	16.99	Auto
A	ICCU - Checking	0000007707	1/20/2026	56.33	Auto
A	ICCU - Checking	0000007716	2/5/2026	74.83	Auto
A	ICCU - Checking	0000007727	2/20/2026	62.89	Auto
A	ICCU - Checking	0000007733	3/5/2026	81.54	Auto
Vendor Office Depot Total:				<u>915.03</u>	
Vendor Number: OVATION Ovations Food Services					
A	ICCU - Checking	0000007693	12/19/2025	2,340.00	Auto
Vendor Ovations Food Services Total:				<u>2,340.00</u>	
Vendor Number: ZSTINF STATE INSURANCE FUND					
A	ICCU - Checking	0000007720	2/5/2026	2,935.00	Auto
Vendor STATE INSURANCE FUND Total:				<u>2,935.00</u>	
Vendor Number: STERICY Stericycle, Inc.					
A	ICCU - Checking	0000007688	12/5/2025	60.00	Auto
A	ICCU - Checking	0000007708	1/20/2026	60.00	Auto
A	ICCU - Checking	0000007735	3/5/2026	60.00	Auto
Vendor Stericycle, Inc. Total:				<u>180.00</u>	
Vendor Number: T ZERS T-ZERS Shirt Shop					
A	ICCU - Checking	0000007701	1/5/2026	842.50	Auto
Vendor T-ZERS Shirt Shop Total:				<u>842.50</u>	
Vendor Number: TREAVA TREASURE VALLEY COFFEE					
A	ICCU - Checking	0000007689	12/5/2025	86.35	Auto
A	ICCU - Checking	0000007719	2/5/2026	86.35	Auto
A	ICCU - Checking	0000007736	3/5/2026	86.35	Auto
Vendor TREASURE VALLEY COFFEE Total:				<u>259.05</u>	
Vendor Number: TREASLI Treasure Valley Litho					
A	ICCU - Checking	0000007718	2/5/2026	4,858.43	Auto
Vendor Treasure Valley Litho Total:				<u>4,858.43</u>	
Vendor Number: CHADWIC Trevor Chadwick					
A	ICCU - Checking	0000007683	12/5/2025	665.36	Auto
A	ICCU - Checking	0000007722	2/20/2026	1,435.48	Auto
Vendor Trevor Chadwick Total:				<u>2,100.84</u>	
Vendor Number: VERIZON Verizon					
A	ICCU - Checking	0000007694	12/19/2025	38.48	Auto
A	ICCU - Checking	0000007709	1/20/2026	38.48	Auto
A	ICCU - Checking	0000007728	2/20/2026	38.48	Auto

Check History Report
Sorted By Vendor Name
Activity From: 11/21/2025 to 3/5/2026

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
			Vendor Verizon Total:	<u>115.44</u>	
			Report Total:	<u><u>97,520.46</u></u>	

FINANCE COMMITTEE AGENDA ITEM VI-B

Date: March 26, 2026

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 the best information that COMPASS has as of this writing.

The assumptions reflect careful management of expenses to preserve the fund balance reserve consistent with Finance Committee direction to maintain a \$1 million reserve. Total COMPASS fund balance has exceeded \$2 million since FY2019. With conservative budget assumptions, COMPASS had anticipated drawing down fund balance each fiscal year since FY2018. Total fund balance has actually increased by a total of about \$902,000 from FY2018 to FY2024. In FY2025, however, COMPASS drew down its fund balance by about \$316,000.

Although as of the memo date, the fund balance still exceeds \$2 million, the five-year projections indicate that a substantial reduction in fund balance may occur over the next few years. This estimate could be materially impacted by federal funding amounts in the next transportation bill in FY2027, TIP programming, and other factors.

COMPASS staff is considering possible adjustments on both the revenue and expense sides to ensure that the required fund balance is maintained. Some of these adjustments are expected to be reflected in the draft FY2027 UPWP presented to the Finance Committee at its June 18, 2026, meeting.

The following assumptions apply to the five-year projections:

1. Proposed member dues for FY2027 were calculated with no change in the per capita rate. The total is a 3.5% increase over the prior year, which is entirely attributable to an increase in population in the jurisdictions. FY2028-FY2031 projected dues are assumed to increase at a rate of about 1.5% per year. The per capita rate is expected to remain the same throughout the five-year period and the growth in dues is attributable solely to anticipated population growth.
2. Projected revenue from federal sources reflects the amounts included in the transportation improvement program (TIP) through FY2030. Federal Consolidated Planning Grant revenues are assumed to remain flat over that period. The obligation authority is assumed at 100%. The current transportation bill (the Infrastructure Investment and Jobs Act) ends September 30, 2026. Funding amounts and priorities to be included in the next transportation bill are not known with any certainty at this time.



3. Other revenues include funding from the Idaho Transportation Department (ITD) for its share of the Transportation Economic Development Impact System (TREDIS) software and interest income.
4. Consistent with Finance Committee direction, orthophotography projects are expected to be funded in full by contributions from participating entities. COMPASS, with support from participating member agencies, negotiated a cost for flights to occur each year from FY2022 through FY2027 at a fixed annual price, as shown. It is assumed that a comparable contract will be in place for FY2028 through FY2033.
5. Salary costs cover 19 employees. COMPASS is currently fully staffed.
6. Currently, the draft FY2026 budget assumes a 1.5% cost of living adjustment and 2% merit pool, for total adjustments of 3.5% for all employees. The specific salary adjustment amount for the Executive Director is determined annually by the Board. The Executive Director determines the distribution of other individual staff salary adjustments annually.
7. The salary expense budget from FY2026 to FY2027 increased 5% in total, reflecting the filling of vacancies with more senior level individuals.
8. For FY2028 to FY2031, the projections include a 3% annual total salary adjustment pool.
9. For FY2027, a 3.5% increase in health benefits is assumed.
10. For FY2028 through FY2031, a 3% annual increase in health benefits and other benefits is assumed.
11. The previously postponed rate increase for PERSI to 13.53% is assumed to be implemented in FY2027.
12. Direct expenses for the *Communities in Motion 2055* (CIM 2055) plan, and the next update, *Communities in Motion 2060* (CIM 2060) are included. There are corresponding federal Surface Transportation Block Grant – Transportation Management Area (STBG-TMA) revenues associated with these expenses.
13. Direct expenses for several other studies included in the TIP, with the corresponding STBG funding, are included in the projections. These studies include Freight, High Injury Network, Pavement Condition Analysis, Smart Corridors, Transportation System Management and Operations, and Travel Characteristics.
14. Funding for the project development program at \$150,000 annually and CIM Implementation Grant program at \$100,000 annually is included.
15. Funding for the TREDIS software licensing is included. This cost is \$99,250 every third year. ITD covers about \$19,800 of this total.
16. Direct expenses for all other programs are fairly stable and consistent with current year activities. Details are provided in the attachments.
17. Most indirect expenses are expected to increase by 3% per year for FY2027 through FY2031. COMPASS has underspent its indirect budget for the last several years because the indirect budget includes contingencies for legal and other unforeseen expenses that were not needed. These contingencies are still budgeted.

More Information:

- Attachment
- For detailed information contact: Meg Sonnen, at 208-475-2228 or msonnen@compassidaho.org.

**COMPASS
FIVE-YEAR PROJECTED REVENUE AND EXPENSE**

	Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2031
REVENUES								
MEMBER DUES (for Local Match & Other Costs)								
COMPASS General Membership	987,660	1,017,731	1,051,820	1,088,242	1,104,414	1,120,827	1,137,484	1,154,388
COMPASS Special Membership	49,000	60,600	63,000	65,400	66,000	67,200	68,400	69,000
TOTAL MEMBER DUES	1,036,660	1,078,331	1,114,820	1,153,642	1,170,414	1,188,027	1,205,884	1,223,388
FEDERAL-AID								
CPG Actual total CPG billings for the year	2,137,358	1,489,366	2,073,840	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000
CPG est amt from the TIP, assumes 100% obligation authority								
STP-TMA/LU Off-The-Top	306,705	494,139	471,379	307,000	307,000	307,000	307,000	307,000
FHWA Safe Streets and Roads for All	269,235	117,202						
STBG-TMA KN 22395 Fiscal impact Analysis	55,596							
STBG-TMA/U, Automated Counters	6,315	5,645	1,768					
STBG-TMA KN 20271 <i>Communities in Motion</i> 2055	11,994	135,514	198,026	210,066				
STBG-TMA High Capacity Transit PEL Study	298,287	488,003	234,638					
CRP-TMA K#24233 Carbon Reduction Strategy		150,778	16,010					
STBG-TMA KN 23312 Study, Coordinate Local Waterway-Pathway Plans		20,787	90,405					
FHWA Safe Streets and Roads for All - SPEARS			276,000					
STBG-TMA KN 224233 <i>Communities in Motion</i> 2060					602,000			
STBG-TMA KN 24652 Alt Fuel Study				107,000				
STBG-TMA KN 24651 Freight Plan						417,000		
STBG-TMA KN 24986 High Injury Network							153,000	
STBG-TMA KN 24987 Pavement Condition Analysis							167,000	
STBG-TMA, KN23320 Study, Smart Corridors Nampa Area				130,000				
STBG-TMA, KN23678 Study, Transportation System Management and Operations Plan				243,000	128,000			
STBG-TMA, KN24224 Study, Travel Characteristics								1,390,000
TOTAL FEDERAL-AID	3,085,490	2,901,434	3,362,066	2,792,066	2,832,000	2,519,000	2,422,000	3,492,000
OTHER REVENUES								
TREDIS contribution	6,600			6,600	6,600	6,600	6,600	6,600
Orthophotography, modeling, and maps revenue	206,474	147,945	129,878	125,000	125,000	125,000	125,000	125,000
Interest revenue	114,216	97,417	51,858	41,600	29,900	16,600		
Miscellaneous revenue	7,390	2,633	15,915					
TOTAL OTHER REVENUES	334,680	247,995	197,651	173,200	161,500	148,200	131,600	131,600
TOTAL PROJECTED REVENUE	4,456,830	4,227,760	4,674,537	4,118,908	4,163,914	3,855,227	3,759,484	4,846,988
EXPENSES								
Salary	1,790,504	1,727,706	1,855,919	1,921,740	1,979,392	2,038,774	2,099,937	2,162,935
Overtime/employee awards/sick time trade				22,000	22,000	22,000	22,000	22,000
Subtotal, salaries	1,790,504	1,727,706	1,855,919	1,943,740	2,001,392	2,060,774	2,121,937	2,184,935
Payroll taxes	145,879	137,733	149,363	149,611	160,100	164,900	169,800	174,800
Payroll fringe	640,520	621,300	692,357	748,681	771,100	794,200	818,000	842,500
Total Salaries and Fringe	2,576,903	2,486,739	2,697,639	2,842,032	2,932,592	3,019,874	3,109,737	3,202,235
Direct Operations and Maintenance	1,654,714	1,769,645	1,953,677	1,550,626	1,574,604	1,258,692	1,262,092	2,200,792
Indirect Operations and Maintenance	255,074	288,059	302,519	309,850	319,550	329,650	339,900	350,500
TOTAL EXPENSE	4,486,692	4,544,442	4,953,835	4,702,508	4,826,746	4,608,216	4,711,729	5,753,527
CHANGE IN FUND BALANCE	(29,862)	(316,682)	(279,298)	(583,600)	(662,832)	(752,989)	(952,245)	(906,539)

COMPASS
FIVE-YEAR PROJECTED REVENUE AND EXPENSE

	Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2030
<i>Beginning fund balance</i>	2,703,968	2,674,105	2,357,424	2,078,126	1,494,525	831,693	78,704	(873,541)
(Release from) deposit to fund balance	(29,862)	(316,682)	(279,298)	(583,600)	(662,832)	(752,989)	(952,245)	(906,539)
Available fund balance at end of year	2,674,105	2,357,424	2,078,126	1,494,525	831,693	78,704	(873,541)	(1,780,080)
End of year fund balance as a % of expenses for the year	60%	52%	42%	32%	17%	2%		

**COMPASS
DIRECT EXPENSE DETAIL**

PROGRAM

					Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2031
620	Demographics	8300	Prof Svc	Census outreach	24					1,000	50,000	
Total direct expenses, 620					24	-	-	-	-	1,000	50,000	-
653	Comm. and Ed.	8300	Prof Svc	Education Series - Speaker fees	18,389	9,159	25,000	25,000	25,000	25,000	25,000	25,000
653	Comm. and Ed.	8300	Prof Svc	Education Series: AICP Credits	627	1,086	1,500	1,500	1,500	1,500	1,500	1,500
653	Comm. and Ed.	8300	Prof Svc	Website - ADA			10,000					
653	Comm. and Ed.	8300	Prof Svc	Design new display and/or brochures	945			2,500				
653	Comm. and Ed.	8300	Prof Svc	Translation	373				1,000			
653	Comm. and Ed.	8600	Printing	Banners, brochures, etc.	750		700	700	800	800	800	800
653	Comm. and Ed.	8640	Public Involvement	Participation brochures	2,000							
653	Comm. and Ed.	8640	Public Involvement	Regional Safety Campaign		18,353	11,500	10,000	10,000	10,000	10,000	10,000
653	Comm. and Ed.	8640	Public Involvement	Education Series: Advertising	2,204	3,690	4,900	4,900	4,900	4,900	4,900	4,900
653	Comm. and Ed.	8640	Public Involvement	Education Series: APA Credits	230							
653	Comm. and Ed.	8640	Public Involvement	Education Series: speaker lunches	73	105						
653	Comm. and Ed.	8640	Public Involvement	Sponsorships of up to 7 events to be determined	2,250	2,000	4,000	4,000	4,000	4,000	4,000	4,000
653	Comm. and Ed.	8640	Public Involvement	Leadership in Motion awards, plaques & ads	953	1,033	1,800	1,800	2,000	2,000	2,000	2,000
653	Comm. and Ed.	8640	Public Involvement	Misc materials for meetings				500	500	500	500	
653	Comm. and Ed.	8640	Public Involvement	SWAG	2,636			4,000				
653	Comm. and Ed.	8640	Public Involvement	Updating the participation plan					5,000			
653	Comm. and Ed.	8640	Public Involvement	Snacks and other expenses for outreach event	193	229	200	2,950	2,950	2,950	2,950	2,950
653	Comm. and Ed.	8640	Public Involvement	Sprout social	784	4,566						
653	Comm. and Ed.	8650	Meeting support	Food for education series	24			800	800	800	800	800
Total direct expenses, 653					32,431	40,220	59,600	58,650	58,450	52,450	52,450	51,950
					4,000							
661-001	CIM	8300	Prof Svc	CIM 2055 balancing of funding				226,706				
661-001	CIM	8300	Prof Svc	CIM 2060 total funding, breakout tbd; 10% (\$65,000) for staff time					585,000			
661-001	CIM	8300	Prof Svc	CIM Graphics and editing		10,700	49,300					
661-001	CIM	8300	Prof Svc	CIM Translation services		35	165					
661-001	CIM	8300	Prof Svc	Regional Housing Plan	5,029		-					
661-001	CIM	8300	Prof Svc	Transportation Funding Study	294,575	25,425	-					
661-001	CIM	8300	Prof Svc	Fiscal Impact Tool, update	67,575	4,425	-					
661-001	CIM	8300	Prof Svc	Resilience Improvement Plan		54,473	128,827					
661-001	CIM	8300	Prof Svc	Carbon Reduction Strategy		162,722	17,278					
661-001	CIM	8300	Prof Svc	Regional Local Waterway Pathway Plans		22,433	97,567					
661-005	CIM	8300	Prof Svc	Regional Safety Action Plan	378,098	104,949	-					
661-005	CIM	8300	Prof Svc	SS4A: SPEARS			300,000					
661-006	CIM	8300	Prof Svc	High Capacity Transit PEL Study	313,834	511,736	253,225					
661-001	CIM	8300	Prof Svc	CIM Alt FuelStudy				103,500				
661-001	CIM	8300	Prof Svc	CIM Freight Plan						405,000		

**COMPASS
DIRECT EXPENSE DETAIL**

PROGRAM					Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2031
661-001	CIM	8300	Prof Svc	High Injury Network							148,600	
661-001	CIM	8300	Prof Svc	Pavement Condition Analysis							162,200	
661-001	CIM	8600	Printing	Postcards - CIM		509	1,591					
661-001	CIM	8640	Public Involvement	Public involvement - CIM	74	31,107	33,830					
661-006	CIM	8640	Public Involvement	Public involvement - HCT PEL	8,081	14,924						
Total direct expenses, 661					1,067,265	943,438	881,783	330,206	585,000	405,000	310,800	-
Long Range Planning												
661-008	Bike Ped Counter Program	8300	Prof Svc	Bike counter installation	6,815		1,908					
661-008	Bike Ped Counter Program	8340	Equip & software	Additional tubes, shipping costs and misc. supplies	475	733	3,000	3,000	3,000	3,000	3,000	3,000
661-008	Bike Ped Counter Program	8340	Equip & software	Bike counter, location tbd		6,987						
661-008	Bike Ped Counter Program	8340	Equip & software	Data bike automatic transmission			5,500	5,500	5,500	5,500	5,500	5,500
661-008	Bike Ped Counter Program	8340	Equip & software	Bike counter automatic data transmission fees	13,480	9,180	12,800	12,800	12,800	12,800	12,800	12,800
Total direct expenses, 661-008					20,770	16,899	23,208	21,300	21,300	21,300	21,300	21,300
Bike Counter Management												
685-001	TIP	8640	Prof Svc	Public Involvement	2,648	2,646	5,000	6,500	6,500	6,500	6,500	6,500
685-002	PDP	8300	Prof Svc	Project development consultants	78,242	80,886	219,114	150,000	150,000	150,000	150,000	150,000
685-003	Grant Research	8300	Prof Svc	Professional support for grants	10,445	19,716	30,000	30,000	30,000	30,000	30,000	30,000
685	CIM Implementation Grants	8300	Prof Svc	Payment of grants awarded	74,700	80,587	100,000	100,000	100,000	100,000	100,000	100,000
Total direct expenses, 685					166,035	183,836	354,114	286,500	286,500	286,500	286,500	286,500
760	Legislative Services	8300	Prof Svc	Contracted Government Affairs support		9,161	68,000	68,000	68,000	68,000	68,000	68,000
760	Legislative Services	8400	Travel	Travel	23,244	32,419	23,000	23,000	23,000	23,000	23,000	23,000
760	Legislative Services	8600	Printing	Printing				500	500	500	500	500
760	Legislative Services	8640	Public Involvement	Air table		240						
760	Legislative Services	8720	Legal	Legal/lobbying	3,696	9,600	7,593	8,000	8,000	8,000	8,000	8,000
Total direct expenses, 685					27,179	51,180	98,593	99,500	99,500	99,500	99,500	99,500
801	Staff Development	8400	Travel	Staff development - continuing education, conferences	38,879	41,410	45,000	45,000	45,000	45,000	45,000	45,000
Total, 801					38,879	41,410	45,000	45,000	45,000	45,000	45,000	45,000
820	Committee Support	8650	Meet. Supp.	General meeting support	1,581	1,622	2,000	2,000	2,000	2,000	2,000	2,000
Total, 820					1,581	1,622	2,000	2,000	2,000	2,000	2,000	2,000
836	Regional Tools and Models	8300	Prof Svc	technical assistance and/or data collection for the regional model and other analysis		74,677	60,000	20,000	20,000	20,000	20,000	20,000
836	Regional Tools and Models	8300	Prof Svc	Study, TSMO				236,000	124,400			
836	Regional Tools and Models	8300	Prof Svc	Study, Smart Corridors Nampa Area				126,300				
836	Regional Tools and Models	8300	Prof Svc	Study, travel characteristics								1,350,000
Total, 836					-	74,677	60,000	382,300	144,400	20,000	20,000	1,370,000

**COMPASS
DIRECT EXPENSE DETAIL**

PROGRAM

					Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2031
860	GIS Maintenance and Regional Data Center	8300	Prof Svc	Orthophotography	97,470	166,500	125,000	125,000	125,000	125,000	125,000	125,000
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	ESRI Annual Maintenance; Due 10/1 each year	31,280	33,680	36,111	36,500	36,500	36,500	36,500	36,500
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	AWS 3 year license renewal	1,120	10,779	3,500		13,000			
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	AWS monthly fees for hosting of the Regional Data Center	12,210	14,076	13,000	13,000	13,000	13,000	13,000	13,000

Total, 860					142,080	225,035	177,611	174,500	187,500	174,500	174,500	174,500
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990	Direct Operations	8300	Prof Services	Cubicle build out and desks	14,716							
990	Direct Operations	8300	Prof Services	Website maintenance	7,180	1,440	2,000	10,000	10,000	10,000	10,000	10,000
990	Direct Operations	8340	Equip & Software	New/replacement hardware and software for the office	17,734	17,470	6,000	10,000	7,500	10,000	10,000	10,000
990	Direct Operations	8340	Equip & Software	Replacement of servers/op system at end of life	29,145	1,392					50,000	
990	Direct Operations	8340	Equip & Software	Transit network planning software	19,250	21,245	22,844	24,628	26,412	28,400	29,000	29,000
990	Direct Operations	8340	Equip & Software	TIP Software		63,635	20,000	20,000	20,000	20,000	20,000	20,000
990	Direct Operations	8340	Equip & Software	TREDIS renewal	30,540	33,317	33,317	33,317	33,317	33,317	33,317	33,317
990	Direct Operations	8340	Equip & Software	Open Paths		438						
990	Direct Operations	8340	Equip & Software	CUBE	16,125	16,125	26,125	26,125	26,125	26,125	26,125	26,125
990	Direct Operations	8400	Travel & Ed	AICP/APBP credits for webinar series			1,600	1,600	1,600	1,600	1,600	1,600
990	Direct Operations	8630	Other		1,468	16,655						
990	Direct Operations	8640	Public involvement				3,450					
990	Direct Operations	8650	Meeting Support	annual board lunch, mtg refreshments	5,431	5,621	8,397	7,000	7,000	7,000	7,000	7,000
990	Direct Operations	8720	Legal/Lobby	Membership dues	16,904	13,992	17,610	18,000	18,000	18,000	18,000	18,000

Total, 990					158,493	191,329	141,343	150,670	139,954	144,442	195,042	145,042
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TOTAL					1,654,738	1,769,645	1,843,252	1,550,626	1,574,604	1,258,692	1,262,092	2,200,792
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INDIRECT COSTS

CATEGORY	Actual FY2024	Actual FY2025	Projected FY2026	Estimate FY2027	Estimate FY2028	Estimate FY2029	Estimate FY2030	Estimate FY2031
Professional Services	48,820.75	68,066.21	61,500	70,000	72,100	74,300	76,500	78,800
Equipment Repair / Maintenance	-	-	500	-	-	-	-	-
Publications	2,372.67	2,476.88	2,500	2,500	2,600	2,700	2,800	2,900
Employee Professional Membership	2,002.61	2,046.00	3,500	3,500	3,600	3,700	3,800	3,900
Postage	555.43	560.38	500	600	600	600	600	600
Telephone	14,994.73	16,041.05	13,630	14,000	14,400	14,800	15,200	15,700
Building Maintenance and Reserve for Major Repairs	65,564.50	75,032.00	80,569	80,600	83,000	85,500	88,100	90,700
Printing	-	236.13	7,500	500	500	500	500	500
Advertising	1,336.52	1,982.77	1,000	2,000	2,100	2,200	2,300	2,400
Audit	20,000.00	22,000.00	24,200	26,620	27,950	29,350	30,800	32,300
Insurance	25,497.00	27,657.00	27,000	28,000	28,800	29,700	30,600	31,500
Legal Services	2,114.00	4,656.00	5,000	5,000	5,000	5,000	5,000	5,000
General Supplies	4,149.25	4,688.54	5,520	5,700	5,900	6,100	6,300	6,500
Computer Supplies	6,337.72	12,142.13	14,500	15,000	15,500	16,000	16,500	17,000
Computer Software / Maintenance	42,930.11	36,143.19	41,000	42,230	43,500	44,800	46,100	47,500
Vehicle Maintenance	5,299.89	1,971.88	3,000	2,000	2,100	2,200	2,300	2,400
Utilities	10,745.33	9,990.75	8,500	9,000	9,300	9,600	9,900	10,200
Local Travel	1,633.74	655.91	1,600	1,600	1,600	1,600	1,600	1,600
Other / Miscellaneous	719.95	1,711.93	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL	255,074	288,059	302,519	309,850	319,550	329,650	339,900	350,500