



Working together to plan for the future

**FINANCE COMMITTEE MEETING
JUNE 13, 2024 — 12:00 PM
COMPASS 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET, SUITE 200
MERIDIAN, IDAHO**

Facebook Live Streaming - <https://www.facebook.com/COMPASSIdaho>
(Subject to availability and functionality of connection.)

Committee members can participate in the meeting in-person or via Zoom conference call. The 2nd floor large conference room is open for in-person attendance.

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

II. OPEN DISCUSSION/ANNOUNCEMENTS

III. CONSENT AGENDA

Page 3 **A.* Approve March 21, 2024, Finance Committee Meeting Minutes**

IV. INFORMATION/DISCUSSION ITEM

Page 5 **A.* Review Report of Disbursements Made in the Reporting Period**

Page 10 **B.* Review Salary Survey Results**

Page 16 **C.* Review Draft FY2025 Unified Planning Work Program and Budget (UPWP)**

V. ACTION ITEMS

Page 25 **A.* Approve Variance Report for October 1, 2023 – March 31, 2024**

VI. OTHER

A. Next Meeting: July 11, 2024

VII. ADJOURNMENT

***Enclosures** Agenda is subject to change.

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.

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**FINANCE COMMITTEE MEETING
MARCH 21, 2024
COMPASS 2ND FLOOR LARGE CONFERENCE ROOM AND ZOOM**

****DRAFT MINUTES****

ATTENDEES: Rod Beck, Commissioner, Ada County, in person
Zach Brooks, Commissioner, Canyon County, in person
Jay Gibbons, Commissioner, Highway District No. 4, in person
Miranda Gold, Commissioner, Ada County Highway District, via ZOOM
Robert Simison, Mayor, City of Meridian, in person

MEMBERS ABSENT: Victor Rodriguez, Councilmember, City of Nampa
Jarom Wagoner, Mayor, City of Caldwell, **Chair**

OTHERS PRESENT: Ashley Cannon, COMPASS, in person
Teri Gregory, COMPASS, in person
Meg Larsen, COMPASS, in person
Amy Luft, COMPASS, in person
Matt Stoll, COMPASS, in person

CALL TO ORDER:

COMPASS Board Chair Elect Jay Gibbons called the meeting to order at 12:00 p.m.

OPEN DISCUSSION/ANNOUNCEMENTS

There were no announcements.

CONSENT AGENDA

A. Approve December 14, 2023, Finance Committee Meeting Minutes

Robert Simison moved and Rod Beck 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 Larsen presented the disbursements made in the reporting period, December 6, 2023, through March 5, 2024, which was provided in the packet for information.

B. Discuss Five-Year Revenue and Expense Projections

Meg Larsen presented the five-year revenue and expense projections.

ACTION ITEMS

A. Elect Finance Committee Vice Chair

Jay Gibbons opened nominations for the Finance Committee Vice Chair.

Robert Simison nominated Miranda Gold as the Finance Committee Vice Chair; Rod Beck seconded the nomination. There were no other nominations. Motion passed unanimously.

B. Approve Variance Report for October 1, 2023 – December 31, 2023

Meg Larsen presented the variance report for October 1, 2023 – December 31, 2023, for approval.

After discussion, **Zach Brooks moved and Robert Simison seconded to approve the variance report for October 1, 2023 – December 31, 2023, as presented.** Motion passed unanimously.

C. Recommend Approval for the FY2025 General and Special Membership Dues

Meg Larsen presented the FY2025 general and special membership dues, in preparation for development of the FY2025 Unified Planning Work Program and Budget.

Robert Simison moved and Zach Brooks seconded to recommend COMPASS Board of Directors' approval of the FY2025 general and special membership dues as presented. Motion passed unanimously.

D. Recommend Approval of Revision 2 of the FY2024 Unified Planning Work Program and Budget

Meg Larsen presented Revision 2 of the FY2024 Unified Planning Work Program Budget.

After discussion, **Robert Simison moved and Miranda Gold seconded to recommend COMPASS Board of Directors' approval of Revision 2 of the FY2024 Unified Planning Work Program and Budget as presented.** Motion passed unanimously.

ADJOURNMENT

COMPASS Board Chair Elect Jay Gibbons adjourned the meeting at 12:35 p.m.

Approved this 13th day of June 2024.

By: _____
Jarom Wagoner, Chair

Attest:

By: _____
Miranda Gold, Vice Chair

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Check History Report
Sorted By Vendor Name
Activity From: 3/6/2024 to 6/5/2024

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: ***Void Check***					
A	ICCU - Checking	0000007405	6/5/2024		
A	ICCU - Checking	0000007406	6/5/2024		
A	ICCU - Checking	0000007407	6/5/2024		
A	ICCU - Checking	0000007408	6/5/2024		
A	ICCU - Checking	0000007409	6/5/2024		
A	ICCU - Checking	0000007410	6/5/2024		
A	ICCU - Checking	0000007411	6/5/2024		
A	ICCU - Checking	0000007412	6/5/2024		
A	ICCU - Checking	0000007413	6/5/2024		
A	ICCU - Checking	0000007414	6/5/2024		
				Vendor Total:	<u>0.00</u>
Vendor Number: ROITMAN Alexa Roitman					
A	ICCU - Checking	E000001453	3/20/2024	425.96	Electronic Payment
A	ICCU - Checking	E000001482	5/20/2024	906.83	Electronic Payment
				Vendor Alexa Roitman Total:	<u>1,332.79</u>
Vendor Number: APAIDA APA IDAHO CHAPTER					
A	ICCU - Checking	0000007390	5/3/2024	750.00	Auto
				Vendor APA IDAHO CHAPTER Total:	<u>750.00</u>
Vendor Number: MILLERA Austin Miller					
A	ICCU - Checking	E000001475	5/3/2024	1,795.48	Electronic Payment
				Vendor Austin Miller Total:	<u>1,795.48</u>
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E000001469	5/3/2024	496.00	Electronic Payment
				Vendor BOISE AREA CHAMBER OF COMMERCE Total:	<u>496.00</u>
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E000001458	3/20/2024	31,760.65	Electronic Payment
A	ICCU - Checking	E000001468	4/19/2024	31,760.65	Electronic Payment
A	ICCU - Checking	E000001486	5/20/2024	30,680.65	Electronic Payment
				Vendor Boise Municipal Health Care Total:	<u>94,201.95</u>
Vendor Number: BOE Boise Office Equipment					
A	ICCU - Checking	0000007415	6/5/2024	2,147.58	Auto
				Vendor Boise Office Equipment Total:	<u>2,147.58</u>
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	0000007371	3/20/2024	17.32	Manual
A	ICCU - Checking	0000007384	4/19/2024	17.32	Manual
A	ICCU - Checking	0000007398	5/20/2024	17.32	Manual
				Vendor COLONIAL LIFE & ACCIDENT Total:	<u>51.96</u>
Vendor Number: ECONORT ECONorthwest					
A	ICCU - Checking	E000001449	3/20/2024	5,700.00	Electronic Payment
				Vendor ECONorthwest Total:	<u>5,700.00</u>
Vendor Number: FEHR Fehr & Peers					
A	ICCU - Checking	E000001459	4/5/2024	3,617.50	Electronic Payment
A	ICCU - Checking	E000001470	5/3/2024	4,372.50	Electronic Payment
A	ICCU - Checking	E000001478	5/20/2024	2,350.00	Electronic Payment
				Vendor Fehr & Peers Total:	<u>10,340.00</u>
Vendor Number: GEOTER GEOTERRA MAPPING GROUP					
A	ICCU - Checking	E000001472	5/3/2024	59,970.00	Electronic Payment
				Vendor GEOTERRA MAPPING GROUP Total:	<u>59,970.00</u>
Vendor Number: GOODHEA Good Heart Technology, Incorporated					
A	ICCU - Checking	E000001460	4/5/2024	120.00	Electronic Payment
A	ICCU - Checking	E000001473	5/3/2024	120.00	Electronic Payment

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2024 to 6/5/2024

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Good Heart Technology, Incorporated Total:				240.00	
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	W000000737	3/20/2024	1,182.44	Wire Transfer
A	ICCU - Checking	W000000745	4/19/2024	1,094.02	Wire Transfer
A	ICCU - Checking	W000000751	5/20/2024	1,184.63	Wire Transfer
Vendor HARTFORD Total:				3,461.09	
Vendor Number: HDRENGI HDR Engineering, Inc.					
A	ICCU - Checking	E000001451	3/20/2024	11,564.86	Electronic Payment
A	ICCU - Checking	E000001479	5/20/2024	43,949.45	Electronic Payment
Vendor HDR Engineering, Inc. Total:				55,514.31	
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	0000007378	4/5/2024	10,538.23	Auto
A	ICCU - Checking	0000007391	5/3/2024	4,687.54	Auto
A	ICCU - Checking	0000007416	6/5/2024	6,326.78	Auto
Vendor IDAHO CENTRAL CREDIT UNION Total:				21,552.55	
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	0000007379	4/5/2024	642.74	Auto
A	ICCU - Checking	0000007385	4/19/2024	674.29	Auto
A	ICCU - Checking	0000007399	5/20/2024	670.78	Auto
Vendor IDAHO POWER CO. Total:				1,987.81	
Vendor Number: IDPRESR Idaho Press Tribune Renewal					
A	ICCU - Checking	0000007401	5/20/2024	161.00	Auto
Vendor Idaho Press Tribune Renewal Total:				161.00	
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	0000007372	3/20/2024	396.00	Auto
A	ICCU - Checking	0000007380	4/5/2024	96.86	Auto
A	ICCU - Checking	0000007400	5/20/2024	100.90	Auto
Vendor IDAHO PRESS-TRIBUNE Total:				593.76	
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W000000736	3/20/2024	5,320.00	Wire Transfer
A	ICCU - Checking	W000000744	4/19/2024	5,345.00	Wire Transfer
A	ICCU - Checking	W000000750	5/20/2024	5,535.00	Wire Transfer
Vendor IDAHO STATE TAX COMMISSION Total:				16,200.00	
Vendor Number: IDSTATR Idaho Statesman - Renewal					
A	ICCU - Checking	0000007387	4/19/2024	1,260.52	Auto
Vendor Idaho Statesman - Renewal Total:				1,260.52	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	0000007374	3/20/2024	272.87	Auto
A	ICCU - Checking	0000007388	4/19/2024	219.26	Auto
A	ICCU - Checking	0000007402	5/20/2024	140.48	Auto
Vendor INTERMOUNTAIN GAS CO. Total:				632.61	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W000000734	3/20/2024	17,866.17	Wire Transfer
A	ICCU - Checking	W000000738	4/5/2024	17,851.23	Wire Transfer
A	ICCU - Checking	W000000742	4/19/2024	18,310.17	Wire Transfer
A	ICCU - Checking	W000000746	5/3/2024	18,163.20	Wire Transfer
A	ICCU - Checking	W000000748	5/20/2024	18,530.35	Wire Transfer
A	ICCU - Checking	W000000752	6/5/2024	18,591.83	Wire Transfer
Vendor INTERNAL REVENUE SERVICE Total:				109,312.95	
Vendor Number: IRONEDG IronEdge Group					
A	ICCU - Checking	0000007375	3/20/2024	218.75	Auto
A	ICCU - Checking	0000007403	5/20/2024	600.00	Auto

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2024 to 6/5/2024

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor IronEdge Group Total:				818.75	
Vendor Number: MILLERJ Jacob Miller					
A	ICCU - Checking	E000001452	3/20/2024	2,339.71	Electronic Payment
Vendor Jacob Miller Total:				2,339.71	
Vendor Number: GALLUP Josie Gallup					
A	ICCU - Checking	E000001471	5/3/2024	285.13	Electronic Payment
A	ICCU - Checking	E000001487	6/5/2024	113.84	Electronic Payment
Vendor Josie Gallup Total:				398.97	
Vendor Number: KIMANG Kim Anglesey					
A	ICCU - Checking	E000001480	5/20/2024	237.90	Electronic Payment
Vendor Kim Anglesey Total:				237.90	
Vendor Number: KIMLEY Kimley Horn					
A	ICCU - Checking	0000007376	3/20/2024	2,638.42	Auto
A	ICCU - Checking	E000001461	4/5/2024	3,077.51	Electronic Payment
A	ICCU - Checking	E000001481	5/20/2024	1,134.19	Electronic Payment
Vendor Kimley Horn Total:				6,850.12	
Vendor Number: KITTELS Kittelson & Associates, Inc.					
A	ICCU - Checking	E000001465	4/19/2024	28,857.40	Electronic Payment
A	ICCU - Checking	E000001474	5/3/2024	31,229.12	Electronic Payment
A	ICCU - Checking	E000001488	6/5/2024	24,471.60	Electronic Payment
Vendor Kittelson & Associates, Inc. Total:				84,558.12	
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E000001454	3/20/2024	98.60	Electronic Payment
A	ICCU - Checking	E000001462	4/5/2024	3,493.45	Electronic Payment
A	ICCU - Checking	E000001476	5/3/2024	1,256.23	Electronic Payment
A	ICCU - Checking	E000001489	6/5/2024	105.32	Electronic Payment
Vendor MATTHEW STOLL Total:				4,953.60	
Vendor Number: IDSTAT McClatchy Company					
A	ICCU - Checking	0000007373	3/20/2024	520.38	Auto
A	ICCU - Checking	0000007386	4/19/2024	71.20	Auto
Vendor McClatchy Company Total:				591.58	
Vendor Number: PETTY MEGAN LARSEN					
A	ICCU - Checking	0000007418	6/5/2024	150.33	Auto
Vendor MEGAN LARSEN Total:				150.33	
Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)					
A	ICCU - Checking	0000007370	3/20/2024	80.00	Manual
A	ICCU - Checking	0000007383	4/19/2024	80.00	Manual
A	ICCU - Checking	0000007397	5/20/2024	80.00	Manual
Vendor NCPERS Group Life Ins. (M605) Total:				240.00	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	0000007377	3/20/2024	249.50	Auto
A	ICCU - Checking	0000007389	4/19/2024	95.81	Auto
A	ICCU - Checking	0000007389	4/19/2024	95.81-	Reversal
A	ICCU - Checking	0000007392	5/3/2024	197.17	Auto
A	ICCU - Checking	0000007417	6/5/2024	269.21	Auto
Vendor Office Depot Total:				715.88	
Vendor Number: PHILAD PHILADELPHIA INSURANCE CO.					
A	ICCU - Checking	0000007393	5/3/2024	7,698.00	Auto
Vendor PHILADELPHIA INSURANCE CO. Total:				7,698.00	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W000000735	3/20/2024	21,504.19	Wire Transfer
A	ICCU - Checking	W000000739	4/5/2024	21,540.74	Wire Transfer

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2024 to 6/5/2024

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	W000000743	4/19/2024	22,013.24	Wire Transfer
A	ICCU - Checking	W000000747	5/3/2024	21,726.36	Wire Transfer
A	ICCU - Checking	W000000749	5/20/2024	22,163.87	Wire Transfer
A	ICCU - Checking	W000000753	6/5/2024	22,108.42	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				<u>131,056.82</u>	
Vendor Number: ZIDGRA STATE TAX COMMISSION					
A	ICCU - Checking	W000000740	4/5/2024	2,070.18	Wire Transfer
A	ICCU - Checking	W000000741	4/5/2024	132.90	Wire Transfer
Vendor STATE TAX COMMISSION Total:				<u>2,203.08</u>	
Vendor Number: SHREDIT Stericycle, Inc.					
A	ICCU - Checking	0000007394	5/3/2024	60.00	Auto
Vendor Stericycle, Inc. Total:				<u>60.00</u>	
Vendor Number: SYRINGA Syringa Networks, LLC					
A	ICCU - Checking	E000001455	3/20/2024	940.04	Electronic Payment
A	ICCU - Checking	E000001466	4/19/2024	937.76	Electronic Payment
A	ICCU - Checking	E000001483	5/20/2024	937.76	Electronic Payment
Vendor Syringa Networks, LLC Total:				<u>2,815.56</u>	
Vendor Number: GREGORY Teresa Gregory					
A	ICCU - Checking	E000001450	3/20/2024	145.24	Electronic Payment
Vendor Teresa Gregory Total:				<u>145.24</u>	
Vendor Number: TISCHLE TischlerBise					
A	ICCU - Checking	E000001463	4/5/2024	4,425.00	Electronic Payment
A	ICCU - Checking	E000001484	5/20/2024	8,325.00	Electronic Payment
Vendor TischlerBise Total:				<u>12,750.00</u>	
Vendor Number: TISDAL TONI TISDALE					
A	ICCU - Checking	E000001456	3/20/2024	1,334.08	Electronic Payment
Vendor TONI TISDALE Total:				<u>1,334.08</u>	
Vendor Number: TOTALCA TotalCare IT, Inc.					
A	ICCU - Checking	E000001457	3/20/2024	4,250.00	Electronic Payment
A	ICCU - Checking	E000001464	4/5/2024	37,990.95	Electronic Payment
A	ICCU - Checking	E000001467	4/19/2024	1,200.00	Electronic Payment
A	ICCU - Checking	E000001477	5/3/2024	6,544.00	Electronic Payment
A	ICCU - Checking	E000001485	5/20/2024	483.00	Electronic Payment
A	ICCU - Checking	E000001490	6/5/2024	11,360.76	Electronic Payment
Vendor TotalCare IT, Inc. Total:				<u>61,828.71</u>	
Vendor Number: TRAVELE Travelers					
A	ICCU - Checking	0000007381	4/5/2024	375.00	Auto
Vendor Travelers Total:				<u>375.00</u>	
Vendor Number: TREAVA TREASURE VALLEY COFFEE					
A	ICCU - Checking	0000007382	4/5/2024	71.19	Auto
A	ICCU - Checking	0000007396	5/3/2024	71.19	Auto
A	ICCU - Checking	0000007404	5/20/2024	63.29	Auto
A	ICCU - Checking	0000007419	6/5/2024	71.19	Auto
Vendor TREASURE VALLEY COFFEE Total:				<u>276.86</u>	
Vendor Number: TREASLI Treasure Valley Litho					
A	ICCU - Checking	0000007395	5/3/2024	2,000.00	Auto
Vendor Treasure Valley Litho Total:				<u>2,000.00</u>	
Vendor Number: TRIPLEG Triple G Construction					
A	ICCU - Checking	0000007420	6/5/2024	7,104.77	Auto
Vendor Triple G Construction Total:				<u>7,104.77</u>	
Vendor Number: WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E000001491	6/5/2024	24.80	Electronic Payment

Check History Report
Sorted By Vendor Name
Activity From: 3/6/2024 to 6/5/2024

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor WESTERN TROPHY & ENGRAVING Total:				24.80	
Vendor Number: WSP WSP USA, Inc.					
A	ICCU - Checking	E000001492	6/5/2024	53,650.00	Electronic Payment
Vendor WSP USA, Inc. Total:				53,650.00	
Report Total:				<u>772,880.24</u>	

FINANCE COMMITTEE AGENDA ITEM IV-B

Date: June 13, 2024

Topic: FY2024 Salary Survey Results

Request/Recommendation:

Information only.

Background/Summary:

COMPASS strives to offer competitive compensation to support recruiting and retention of its professional staff. COMPASS conducts an annual salary survey to compare its established salary range table for current positions to conditions in the employee market.

The salary range table indicates the minimum, maximum, and midpoint salary for each position. It is COMPASS' aim that employees should generally reach the midpoint of the salary range for their position by the completion of their fifth full year of employment.

More junior or entry-level positions have a narrower width, with the maximum salary at 150% of the minimum salary. More senior positions have a greater width, with the maximum at 167% of the minimum, reflecting the longer tenure typical of these positions. The Director level positions have the greatest width, with the maximum at 186% of the minimum.

Positions in different departments that are similar in requirements for knowledge, skills, and abilities are assigned the same salary range. For example, the Executive Assistant and Financial Assistant positions have the same salary range.

Results of the FY2024 salary survey indicate that a few updates to the placement of positions in the range are in order. Over the past few years, particular difficulties were encountered in recruitment and retention of the Assistant Planner position. Data from the current salary survey show continued upward wage pressure at this level. Further, as COMPASS has struggled to recruit more experienced staff, the expectations placed on Assistant Planners have increased. Therefore, COMPASS has moved this position up one grade, to B2, in the salary range. Similarly, the Associate Planner position was moved up one grade, to C2.

Travel Demand Modelers are a position with a niche level of expertise and experience. To reflect the unique requirements of this position and incentivize retention and professional growth in this role, COMPASS has created a Senior Travel Demand Modeler classification and placed it one level above the Travel Demand Modeler position, as a C5.

The COMPASS Communication Coordinator position has also been moved up one level, to C4, to reflect the high degree of responsibility and professional judgment exercised in this position. Previous comparison data collected classified this position at a lower grade but did not accurately mirror the job description at COMPASS.

Finally, staff proposes a 3% shift in the entire salary range table to reflect cost-of-living adjustments (COLA). The Consumer Price Index-Urban, West region (CPI-U, West) rate for the period April 2023 to April 2024, the most recent data available, is 3.7%. The attached table shows the CPI-U, West over the past five years, compared to COMPASS' COLAs for the same period. COMPASS strives to maintain a competitive compensation package and not have employees lose earning power relative to inflation, within the confines of manageable budget growth. Although five-year COLAs still lag actual CPI-U, West, this adjustment will support COMPASS retention goals. COMPASS is fully staffed right now, but retention of employees is of critical importance as nearly all the senior staff is currently at or will reach Rule of 90 within the next eight years. Preventing wage growth from getting too far behind inflation is an important tool in employee retention so COMPASS has experienced staff ready to move into these senior roles.

The attached updated salary range table will be effective October 1, 2024. The proposed FY2025 UPWP includes a cost-of-living increase of 3% to move staff up within the newly established range and keep them on target for the general goal of getting to the midpoint by the completion of their fifth year.

The table summarizing the data collected to date is included as an attachment. Staff collects data from job postings and other sources on an ongoing basis to monitor market conditions, so this table will continue to be updated.

Implication (policy and/or financial):

The salary range table identifies minimums and maximums for each position and is updated periodically using survey data. The actual budget for salaries and any salary adjustment pools are recommended annually by the Finance Committee as part of the Unified Planning Work Program and Budget.

More Information:

- 1) Attachments

For detailed information contact: Meg Larsen at 208-475-2228 or mlarsen@compassidaho.org

ML:tg_T:\FY24\900 Operations\Finance\2024 Packets\June 2024\IV B 1 Salary Range memo.docx

**COMPASS
CPI-Urban, West Compared to Cost of Living Adjustments**

CPI-U, West		COMPASS Cost of Living Adjustments	
April 2023-April 2024	3.7%	10/1/2024 (proposed)	3.0%
April 2022-April 2023	4.9%	10/1/2023	4.9%
April 2021-April 2022	8.3%	10/1/2022	5.0%
April 2020-April 2021	3.9%	10/1/2021	3.0%
April 2019-April 2020	1.3%	10/1/2020	0.0%
Total CPI-U, West growth over 5 years	22.1%	Total COLA over 5 years	15.9%
Unfunded CPI growth	6.2%		

Salary Range Table, Effective 10-1-2023

BAND	MIN	MIDPOINT	MAX	Positions
A3	\$32,278	\$40,348	\$48,418	Bike Counter Technician
A4	\$35,506	\$44,383	\$53,259	
B1	\$40,254	\$50,317	\$60,380	Assistant Planner, Resource Development Assistant
B2	\$44,279	\$55,349	\$66,418	Executive Assistant, Financial Assistant
B3	\$48,707	\$60,884	\$73,060	Communication Assistant
C1	\$50,229	\$66,972	\$83,715	Associate Planner
C2	\$55,252	\$73,669	\$92,086	
C3	\$60,777	\$81,036	\$101,295	Government Affairs Coordinator, Grant Writer & Administrator, Communication Coordinator, Accountant
C4	\$66,855	\$89,140	\$111,425	Principal Planner, Travel Demand Modeler
C5	\$73,540	\$98,054	\$122,567	
C6	\$80,894	\$107,859	\$134,824	
D1	\$83,051	\$118,645	\$154,238	Director of Operations
D2	\$91,357	\$130,509	\$169,662	
D3	\$100,492	\$143,560	\$186,628	
D4	\$110,541	\$157,916	\$205,291	
D5	\$121,596	\$173,708	\$225,820	Executive Director

Salary Range Table, Proposed for 10-1-2024

BAND	MIN	MIDPOINT	MAX	Positions
A3	\$33,247	\$41,558	\$49,870	Bike Counter Technician
A4	\$36,571	\$45,714	\$54,857	
B1	\$41,461	\$51,827	\$62,192	Resource Development Assistant
B2	\$45,607	\$57,009	\$68,411	Executive Assistant, Financial Assistant, Assistant Planner
B3	\$50,168	\$62,710	\$75,252	Communication Assistant
C1	\$51,736	\$68,981	\$86,226	Associate Planner
C2	\$56,909	\$75,879	\$94,849	
C3	\$62,600	\$83,467	\$104,334	Government Affairs Coordinator, Grant Writer & Administrator, Accountant
C4	\$68,860	\$91,814	\$114,767	Communication Coordinator, Principal Planner, Travel Demand Modeler
C5	\$75,746	\$100,995	\$126,244	Senior Travel Demand Modeler
C6	\$83,321	\$111,095	\$138,868	
D1	\$85,543	\$122,204	\$158,865	Director of Operations
D2	\$94,097	\$134,425	\$174,752	
D3	\$103,507	\$147,867	\$192,227	
D4	\$113,858	\$162,654	\$211,450	
D5	\$125,243	\$178,919	\$232,595	Executive Director

Job Title	Agency	State	City	Midpoint, raw data	COL adjustment factor	Assistant Planner	Financial Assistant	Executive Assistant	Associate Planner	Grant Writer and Administrator	Accountant	Communication Coordinator	Travel Demand Modeler	Principal Planner
						Midpoint	Midpoint	Midpoint	Midpoint	Midpoint				
Transportation Planner/Sr. Transportation Planner	Ada County Highway District	ID	Boise		100%									
Planner III	Eagle	ID	Eagle	75,071	100%									75,071
Planner II	Eagle	ID	Eagle	62,047	100%				62,047					
Planner I	Eagle	ID	Eagle	46,613	100%									
Financial Specialist	Ada County	ID	Boise	52,000	100%		52,000							
Associate Planner	Ada County	ID	Boise	65,000	100%				65,000					
Assistant Planner	Ada County	ID	Boise		100%									
Long Range Associate Planner	Meridian		Meridian	83,780	100%				83,780					
GIS Analyst	Meridian		Meridian	65,520	100%				65,520					
Public Engagement Senior Manager	Boise		Boise	103,250	100%							103,250		
Assistant Planner Compliance Ambassador	Garden City		Garden City	47,840	100%	47,840								
Environmental Planner	Nampa		Nampa	69,990	100%									69,990
Various	Thurston RPC	WA	Olympia		95%	72,866		76,556	82,442			82,442	88,781	94,312
Senior Travel Demand Modeler	Alamo Area MPO (AAMPO)	TX	San Antonio	92,322	114%								105,694	
Travel Demand Modeler	Houston-Galveston Area Council	TX	Houston	94,763	110%								103,851	
Accountant	Brazos Valley COG	TX	Bryan	60,000	105%						63,000			
Various	Sacramento Area COG	CA	Sacramento		90%		66,572	80,922				93,676	120,480	
TIP Manager	Maricopa Association of Governments	AZ	Phoenix	122,114	100%									122,417
Senior Planner - Regional Planning	Houston-Galveston Area Council	TX	Houston	94,763	110%									103,851
Program Manager - Active Transportation	Genesee Transportation Council	NY	Rochester	75,920	108%				82,059					
Transportation System Modeler II	North Central TX COG	TX	Arlington	69,903	102%								71,335	
Grant Coordinator	North Central TX COG	TX	Arlington	69,136	102%					70,552				
Senior level bike ped planner	North Central TX COG	TX	Arlington	76,498	102%				78,065					
Senior Accountant	North Central TX COG	TX	Arlington	55,937	102%						57,083			
Transportation Planner I	North Central TX COG	TX	Arlington	50,310	102%	51,341								
Transportation Planner II	North Central TX COG	TX	Arlington	57,062	102%				58,231					
Transportation Planner III	North Central TX COG	TX	Arlington	65,329	102%									66,667
Various	Regional Planning Commission of Greater Birmingham	AL	Birmingham		117%	66,890	52,524	73,644	73,644					
Various	Southern California Association of Governments	CA	Los Angeles		68%			67,201			87,507		87,507	87,507
Various	Association of Monterey Bay Area Governments	CA	Monterey		59%	51,852		52,657	58,660		66,417		84,964	77,923
Various	San Diego Association of Governments	CA	San Diego		71%	51,599		51,599						
Various	Whatcom COG	WA	Bellingham		92%	60,755			80,108				102,764	102,764
Various	Rogue Valley COG		Central Point, OR		97%	39,777			60,257	62,254	50,484			67,749
Communications and Engagement Manager	Alamo Area MPO (AAMPO)	TX	San Antonio		114%							120,298		
Manager of Model Development	Boston Region MPO	MA	Boston	107,500	68%								73,444	
Senior Travel Demand Modeler	City of Charlotte	NC	Charlotte	90,387	105%								94,917	
Planner	Regional Transportation Commission	NV	Reno	78,426	99%				77,338					
Senior Technical Planner	Regional Transportation Commission	NV	Reno	100,048	99%								98,660	98,660

Sample size	8	3	6	13	2	5	4	11	11
Average of salary data	55,365	57,032	67,096	71,319	66,403	64,898	99,917	93,854	87,901
Classification in COMPASS salary ranges	B2	B2	B2	C2	C3	C3	C4	C4	C4
COMPASS midpoint from 10-1-2024 ranges	57,009	57,009	57,009	75,879	83,467	83,467	91,814	91,814	91,814
% COMPASS midpoint is higher (lower) than other agencies	3%	0%	-18%	6%	20%	22%	-9%	-2%	4%

Job Title	Agency	State	City	Director of Operations
Transportation Planner/Sr. Transportation Planner	Ada County Highway District	ID	Boise	
Planner III	Eagle	ID	Eagle	
Planner II	Eagle	ID	Eagle	
Planner I	Eagle	ID	Eagle	
Financial Specialist	Ada County	ID	Boise	
Associate Planner	Ada County	ID	Boise	
Assistant Planner	Ada County	ID	Boise	
Long Range Associate Planner	Meridian		Meridian	
GIS Analyst	Meridian		Meridian	
Public Engagement Senior Manager	Boise		Boise	
Assistant Planner Compliance Ambassador	Garden City		Garden City	
Environmental Planner	Nampa		Nampa	
Various	Thurston RPC	WA	Olympia	
Senior Travel Demand Modeler	Alamo Area MPO (AAMPO)	TX	San Antonio	
Travel Demand Modeler	Houston-Galveston Area Council	TX	Houston	
Accountant	Brazos Valley COG	TX	Bryan	
Various	Sacramento Area COG	CA	Sacramento	185,280
TIP Manager	Maricopa Association of Governments	AZ	Phoenix	
Senior Planner - Regional Planning	Houston-Galveston Area Council	TX	Houston	
Program Manager - Active Transportation	Genesee Transportation Council	NY	Rochester	
Transportation System Modeler II	North Central TX COG	TX	Arlington	
Grant Coordinator	North Central TX COG	TX	Arlington	
Senior level bike ped planner	North Central TX COG	TX	Arlington	
Senior Accountant	North Central TX COG	TX	Arlington	
Transportation Planner I	North Central TX COG	TX	Arlington	
Transportation Planner II	North Central TX COG	TX	Arlington	
Transportation Planner III	North Central TX COG	TX	Arlington	
Various	Regional Planning Commission of Greater Birmingham	AL	Birmingham	163,380
Various	Southern California Association of Governments	CA	Los Angeles	
Various	Association of Monterey Bay Area Governments	CA	Monterey	84,964
Various	San Diego Association of Governments	CA	San Diego	
Various	Whatcom COG	WA	Bellingham	119,310
Various	Rogue Valley COG		Central Point, OR	
Communications and Engagement Manager	Alamo Area MPO (AAMPO)	TX	San Antonio	
Manager of Model Development	Boston Region MPO	MA	Boston	
Senior Travel Demand Modeler	City of Charlotte	NC	Charlotte	
Planner	Regional Transportation Commission	NV	Reno	
Senior Technical Planner	Regional Transportation Commission	NV	Reno	

Sample size	4
Average of salary data	138,234
Classification in COMPASS salary ranges	D1
COMPASS midpoint from 10-1-2024 ranges	122,204
% COMPASS midpoint is higher (lower) than other agencies	-13%

FINANCE COMMITTEE AGENDA ITEM IV-C

Date: June 13, 2024

Topic: Draft FY2025 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 are providing this preliminary draft of the FY2025 UPWP to the Finance Committee for review and comment. Any feedback 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 July 11, 2024, meeting, with a request to recommend COMPASS Board of Directors' approval. It will then be presented to the COMPASS Board of Directors at the August 19, 2024, meeting for adoption. Finally, it will be 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 FY2025 UPWP include the following items:

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

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 FY2025 UPWP contains the following assumptions for revenues and expenses:

Revenues

1. Total membership dues shown reflect the amount approved by the COMPASS Board of Directors in its April 15, 2024, meeting. Although the per capita rate has remained the same since FY2015, total dues increased by \$38,090 compared to FY2024. \$10,100 of this increase was due to the addition of a new special member, West Ada School District. The remaining \$27,990 increase is attributable to year-over-year population growth in the jurisdictions.

2. Staff anticipates carry forward of unexpended FY2024 Consolidated Planning Grant (CPG) revenue to FY2025. The exact amount of the carry forward is unknown but is expected to be more than \$300,000. Currently, the carry forward amount is shown as \$0, but will be adjusted in Revision 1 of the FY2025 UPWP after the fiscal year is closed and the exact amount is determined.
3. The projected revenue of \$1,812,000 from the FY2024 CPG reflects the amount included in the draft FY2025-FY2031 Regional Transportation Improvement Program (TIP).
4. Revenue of \$306,705 from off-the-top Surface Transportation Block Grant-Transportation Management Area (STBG-TMA) and STBG-Urban funds, as approved by the COMPASS Board of Directors on April 19, 2010, continues.
5. Revenues include \$231,001 of STBG-TMA funds to continue work on the next update of the long-range plan, *Communities in Motion 2055* (CIM 2055). This funding includes carryover of funds to complete the Resiliency Plan. Additional funds are expected to be carried forward from FY2024, and the amount will be adjusted in Revision 1 of the FY2025 UPWP after the fiscal year is closed and the exact amount is determined. There is \$18,299 in local match associated with the currently programmed federal funds.
6. The Planning and Environmental Linkages High-Capacity Transit Corridor Study (PEL) is well underway in FY2024 and is expected to be completed in FY2026. The carry forward amount currently shows as \$0, but both revenues and expenditures will be carried forward in Revision 1 of the FY2025 UPWP once the exact amounts are known.
7. Similarly, the fiscal impact tool update and the regional safety action plan projects are underway and expected to be completed in FY2025. Both revenues and expenditures will be carried forward in Revision 1 of the FY2025 UPWP once the exact amounts are known.
8. Revenues include \$166,788 of Carbon Reduction Program – Transportation Management Area (CRP-TMA) funds for development of a regional carbon reduction strategy. There is \$13,212 in local match associated with these federal funds, and corresponding direct expenses of \$180,000. These funds were originally programmed in FY2024 but have not yet been obligated and are not available for expenditure. Obligation is expected to occur at the end of FY2024, allowing the project to get under way in FY2025.
9. Revenues include \$138,990 of STBG-TMA funds for the acquisition of data to update the Regional Travel Demand Model. There is \$11,010 in local match associated with these federal funds, and corresponding direct expenses of \$150,000.
10. Revenues include \$111,192 STBG-TMA funds for the Local Waterway-Pathway Plan, as programmed in the TIP. There is \$8,808 in local match associated with these federal funds, and corresponding direct expenses of \$120,000.
11. Revenues include \$125,000 from participant contributions for the FY2025 orthophotography flight.
12. Interest income is estimated at \$60,000 in FY2025.

13. Revenues include \$100,000 from fund balance for the CIM Implementation Grant Program. This is an increase of \$25,000 over the FY2024 amount because one of the grantees withdrew in FY2024.
14. Revenues include a draw from fund balance of \$406,151 to balance the budget, but this amount is expected to be adjusted significantly once the carry forward of FY2024 CPG funds is included in Revision 1 of the FY2025 UPWP.

Expenses

13. Salary costs cover 20 full-time and 1 part-time employee. As of the memo date, COMPASS is fully staffed.
14. Salary costs include a 3% cost of living adjustment, effective October 1, 2024. The Consumer Price Index-Urban, West region (CPI-U, West) rate for the period April 2023 to April 2024, the most recent data available, is 3.7%. COMPASS had faced significant recruiting and retention challenges, as the economic environment generated significant upward pressure on wages in the region over the past several years. COMPASS is pleased to be fully staffed right now, but retention of employees is of critical importance as nearly all the senior staff is currently at or will reach Rule of 90 within the next eight years. Preventing wage growth from getting too far behind inflation is an important tool in employee retention so COMPASS has experienced staff ready to move into these senior roles.
15. Salary costs include the one-time resources required to pay out the anticipated accrued vacation balance of the retiring Executive Director, consistent with COMPASS policy.
16. Salary costs include a 3% merit pool, in addition to the cost-of-living adjustment. While performance recognition is not the only factor in employee retention, it is an important factor. Staff believes that a merit pool allowing for recognition of strong performance will help incentivize the retention and professional growth needed to have staff prepared to take on senior roles. Salary adjustments from this pool made during the year are performance-based, following annual review. The Executive Director determines the distribution of those individual salary adjustments.
17. Payroll taxes and employee benefits incorporate the increased PERSI contribution rate for general employees that will go into effect July 1, 2024. An allowance for a 3% increase in the cost of disability benefits for calendar year 2025 is also included. There will be no increase in the cost of employee health benefits for calendar year 2025.
18. Indirect expenses are budgeted to increase by about \$15,700 (about 5%) to a total of \$311,243. Most line items have proposed increases of 3% or less. Professional services, which include COMPASS' contracted IT services, have a higher percentage increase, reflecting a full year with our new provider. Staff continue to closely manage indirect expenses to control the organization's overall costs.
19. Total direct expenses increased significantly compared to FY2024. This increase is mostly attributable to costs for the PEL, and the regional safety action plan described above. It is expected that both revenues and direct expenses for these projects will be added with

Revision 1 of the FY2025 UPWP. Additionally, direct expenses in FY2024 included \$353,000 of unprogrammed CIM 2055 funds, which are not reflected in FY2025. Direct expenses can vary substantially from year to year, depending on projects planned.

19. The Project Development Program is funded in FY2024, its 11th year, at \$100,000.
21. Direct expenses include \$125,000 for an orthophotography flight. With the support of participating member agencies, COMPASS entered a contract for multi-year flights at a fixed annual cost. A full, two-county flight is planned for FY2025.
22. Direct expenses for other programs are stable and consistent with current year activities.

Implication (policy and/or financial):

Federal approval of the UPWP by October 1, 2024, is required to begin work in FY2025.

More Information:

- 1) Attachments
- 2) For detailed information contact: Meg Larsen at 208-475-2228 or mlarsen@compassidaho.org

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2025 UNIFIED PLANNING WORK PROGRAM AND BUDGET
REVENUE AND EXPENSE SUMMARY**

REVENUE	FY2024 Rev 2 UPWP	FY2025 UPWP
GENERAL MEMBERSHIP		
Ada County	254,115	259,594
Ada County Highway District	254,115	259,594
Canyon County	125,110	128,633
Canyon Highway District No. 4	48,483	50,240
City of Boise	108,922	110,254
City of Caldwell	30,824	32,371
City of Eagle	15,591	16,556
City of Garden City	5,727	5,899
City of Greenleaf	370	362
City of Kuna	13,174	13,884
City of Meridian	61,119	62,975
City of Melba	295	309
City of Middleton	5,282	5,816
City of Nampa	50,687	52,565
City of Notus	278	278
City of Parma	944	979
City of Star	7,799	8,981
City of Wilder	741	776
Subtotal	983,576	1,010,066
SPECIAL MEMBERSHIP		
Boise State University	9,800	10,100
Capital City Development Corporation	9,800	10,100
Idaho Department of Environmental Quality	9,800	10,100
Idaho Transportation Department	9,800	10,100
Valley Regional Transit	9,800	10,100
West Ada School District	-	10,100
Subtotal	49,000	60,600
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2023 K# 22108; Ada County	293,204	-
CPG - FY2023 K# 22108; Canyon County	103,017	-
CPG - FY2024 K# 22494 Ada County	1,315,790	-
CPG - FY2024 K# 22494 Canyon County	462,304	-
CPG - FY2025 K# 22998 Ada County	-	1,340,880
CPG - FY2025 K# 22998 Canyon County	-	471,120
Sub Total CPG Grants	2,174,315	1,812,000
STBG-TMA & STBG-U - K# 21889; FY2024 off-the-top funds for Planning	306,705	306,705
STBG-U - K# 23026/23313 Permanent Automated Counters	6,350	7,413
STBG-TMA - K# 22395 Fiscal Impact Tool Update (carryover)	55,596	-
STP TMA - K# 19571, CIM 2050 (carryover)	18,532	-
STBG TMA - K# 20271, CIM 2055	502,437	231,001
STBG-TMA K#13046 PEL, High-Capacity Transit Corridor	1,019,260	-
CRP-TMA K#24233 Carbon Reduction Strategy	166,788	166,788
FHWA Regional Safety Action Plan	392,000	-
STBG-TMA K#22394 Big Data Purchase	-	138,990
STBG-TMA K#23312 Coordinate Local Waterway-Pathway Plans	-	111,192
Subtotal	2,467,668	962,089
OTHER REVENUE SOURCES		
TREDIS Contribution	19,800	-
Orthophotography - Participant Contributions	173,634	125,000
Air Quality Board FY2023 audit fees	5,500	-
Interest Income	50,000	60,000
Subtotal	248,934	185,000
TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous	5,923,493	4,029,755
Draw From Fund Balance (CIM Implementation Grants)	75,000	100,000
Draw From Fund Balance (match + 100K on PEL high capacity transit)	80,740	-
Draw From Fund Balance match on transportation funding study	20,185	-
Draw From Fund Balance (20% match regional safety action plan)	98,000	-
Draw From Fund Balance - match on carbon reduction strategy	13,212	13,212
Draw from Assigned Fund Balance for orthophotography processing	-	-
Draw From Fund Balance to cover shortfall	354,184	406,151
Subtotal	641,321	519,363
TOTAL REVENUE, ALL RESOURCES	6,564,814	4,549,118

EXPENSE	FY2024 Rev 2 UPWP	FY2025 UPWP
SALARY, FRINGE & CONTINGENCY		
Salary	1,824,108	1,947,648
Payroll taxes and employee benefits	837,300	845,552
Contingency (Overtime, Bonus, and Sick Time Trade)	22,000	22,000
Subtotal	2,683,408	2,815,200
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	295,590	311,243
Subtotal	295,590	311,243
DIRECT OPERATIONS & MAINTENANCE		
620001, Demographics and Growth Monitoring	2,500	2,500
653001, Communication and Education	52,350	49,450
661001, Long-Range Planning	724,238	549,300
661005, Safe Streets and Roads for All	490,000	-
661006, High Capacity Transit PEL	1,100,000	-
661008, Bike Counter Management	26,693	27,840
685001, Transportation Improvement Program	6,500	6,500
685002, Project Development Program	100,000	100,000
685003, Grant Research and Development	20,000	20,000
685004, CIM Implementation Grants	75,000	100,000
760001, Government Affairs	19,750	19,750
801001, Staff Development	50,000	50,000
820001, Committee Support	2,000	2,000
836001, Regional Travel Demand Model	67,200	177,200
860001, Geographic Information System Maintenance	202,160	189,160
990001, Direct Operations and Maintenance	647,425	128,975
Subtotal	3,585,816	4,422,675
TOTAL EXPENSE	6,564,814	4,549,118

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	6,564,814	4,549,118
LESS: TOTAL EXPENSES	6,564,814	4,549,118
REVENUE EXCESS/(DEFICIT)	-	-

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
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	FY25 CPG Ada County K# 22998 (74%) 7.34% match	FY25 CPG Canyon County K# 22998 (26%) 7.34% match	STP-TMA Off The Top K# 21889 7.34% match	STBG-TMA CIM 2055 K# 20271; 7.34% match	STBG-TMA Big Data Purchase K#22394; 7.34% Match	STBG-TMA Local Waterways Pathway Plans K# 23312; 7.34% Match	STBG-TMA Permanent Automated Counters K#23313 7.34% Match	CRP-TMA Carbon Reduction Strategy KN24233	Total Federal Funds	Required Match	Local Funds/FB	Other Revenue		Total Local & Other
601001 UPWP/Budget Development and Federal Assurances	73	87,201	-	87,201	44,844	15,756	20,200						80,800	6,401			6,401	87,201
620001 Demographics and Growth Monitoring	170	133,068	2,500	135,568	70,146	24,646	30,825						125,617	9,951			9,951	135,568
653001 Communication and Education Long-Range Planning	195	136,926	49,450	186,376									-		186,376		186,376	186,376
661001 General Project Management	635	483,956	549,300	1,033,256	266,825	93,749	87,859	231,001		111,192		166,788	957,414	75,842			75,842	1,033,256
661002 Active Transportation - Complete Streets	100	52,163	-	52,163	10,397	3,653							14,050	1,113			1,113	15,163
661002 Active Transportation - Complete Streets; 0% Match; max. of \$37,000					27,380	9,620							37,000	-			-	37,000
661005 Safe and Accessible Transportation (SS4A Action Plan)	94	89,974	-	89,974	61,694	21,676							83,370	6,604			6,604	89,974
661006 High-Capacity Transit PEL	201	157,659	-	157,659	81,078	28,487	36,522						146,087	11,572			11,572	157,659
661008 Bike Counter Management Resource Development/Funding	171	89,199	27,840	117,039	45,872	16,117	20,663				7,413		90,065	7,134	19,840		26,974	117,039
685001 Transportation Improvement Program	398	305,891	6,500	312,391	161,765	56,836	70,860						289,461	22,930			22,930	312,391
685002 Project Development Program	29	27,143	100,000	127,143	82,527	28,996	6,288						117,811	9,332			9,332	127,143
685003 Grant Research and Development	189	174,602	20,000	194,602									-		194,602		194,602	194,602
685004 CIM Implementation Grants	16	14,576	100,000	114,576	7,496	2,634	3,377						13,507	1,069	100,000		101,069	114,576
TOTAL PROJECTS	2,271	1,752,358	855,590	2,607,948	860,024	302,170	276,594	231,001	-	111,192	7,413	166,788	1,955,182	151,948	500,818	-	652,766	2,607,948
701001 Membership Services	136	129,986	-	129,986	66,847	23,487	30,111						120,445	9,541			9,541	129,986
703001 Public Services	18	16,955	-	16,955	11,626	4,085							15,711	1,244			1,244	16,955
705001 Transportation Liaison Services	48	51,032	-	51,032	34,992	12,294							47,286	3,746			3,746	51,032
760001 Government Affairs	287	313,382	19,750	333,132									-		333,132		333,132	333,132
TOTAL SERVICES	489	511,355	19,750	531,105	113,465	39,866	30,111	-	-	-	-	-	183,442	14,531	333,132	-	347,663	531,105
801001 Staff Development	124	99,838	50,000	149,838	102,742	36,098							138,840	10,998			10,998	149,838
820001 Committee Support	263	210,032	2,000	212,032	85,599	30,076							115,675	9,162	87,195		96,357	212,032
836001 Regional Travel Demand Model	176	170,129	177,200	347,329	135,305	47,540			138,990				321,835	25,494			25,494	347,329
842001 Congestion Management Process	66	63,798	-	63,798	43,745	15,370							59,115	4,683	-		4,683	63,798
860001 Geographic Information System Maintenance	396	318,933	189,160	508,093									-	-	383,093	125,000	508,093	508,093
TOTAL SYSTEM MAINTENANCE	1,025	862,730	418,360	1,281,090	367,391	129,084	-	-	138,990	-	-	-	635,465	50,337	470,288	125,000	645,625	1,281,090
990001 Direct Operations / Maintenance	-	-	128,975	128,975									-	-	68,975	60,000	128,975	128,975
991001 Support Services Labor	717	-	-	-									-	-			-	-
999001 Indirect Operations/Maintenance	282	-	-	-									-	-			-	-
TOTAL INDIRECT/OVERHEAD	999	-	128,975	128,975	-	-	-	-	-	-	-	-	-	-	68,975	60,000	128,975	128,975
GRAND TOTAL	4,784	3,126,443	1,422,675	4,549,118	1,340,880	471,120	306,705	231,001	138,990	111,192	7,413	166,788	2,774,089	216,816	1,373,213	185,000	1,775,029	4,549,118

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2025 UNIFIED PLANNING WORK PROGRAM AND BUDGET
DIRECT EXPENSE SUMMARY**

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)
620001 Demographics and Growth Monitoring	2,500					2,500			
653001 Communication and Education	49,450	26,500			700		22,250		
661001 Long Range Planning: CIM 2055	369,300	302,200			2,100		65,000		
661001 LRP: Carbon Reduction Strategy	180,000	180,000							
661008 Bike Counter Management	27,840		27,840						
685001 Transportation Improvement Program	6,500	6,500							
685002 Project Development Program	100,000	100,000							
685003 Grant Research and Development	20,000	20,000							
685004 CIM Implementation Grants	100,000	100,000							
760001 Government Affairs	19,750			18,000	500				1,250
801001 Staff Development	50,000			50,000					
820001 Committee Support	2,000							2,000	
836001 Regional Travel Demand Model	177,200	177,200							
860001 Geographic Information System Maintenance	189,160	125,000	64,160						
990001 Direct Operations / Maintenance									
New/replacement hardware and software	10,000		10,000						
Transit network planning software	19,250		19,250						
TIP Software (carried over from FY2024)	58,000		58,000						
CUBE	16,125		16,125						
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	1,422,675	1,037,400	195,375	69,600	3,300	2,500	87,250	9,000	18,250

INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY

CATEGORY	ACCOUNT CODE	FY2024 Rev 2	FY2025
Professional Services	930	63,000	71,700
Equipment Repair / Maintenance	936	500	510
Publications	943	2,500	2,570
Employee Professional Membership	945	3,500	3,600
Postage	950	900	920
Telephone	951	19,800	20,390
Building Maintenance and Reserve for Major Repairs	955	65,565	67,863
Printing	960	1,500	1,540
Advertising	962	3,000	3,090
Audit	970	20,000	20,600
Insurance	971	25,825	26,590
Legal Services	972	5,000	5,000
General Supplies	980	7,500	7,720
Computer Supplies	982	14,000	14,420
Computer Software / Maintenance	983	35,000	36,050
Vehicle Maintenance	991	8,500	8,750
Utilities	992	13,500	13,900
Local Travel	993	1,000	1,030
Other / Miscellaneous	995	5,000	5,000
TOTAL		295,590	311,243

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2025 UNIFIED PLANNING WORK PROGRAM AND BUDGET
WORKDAY ALLOCATION SUMMARY**

WORK PROGRAM DESCRIPTION		LEAD STAFF	DIRECTORS	PLANNING	COMMUNICATIONS	OPERATIONS	TOTAL
601001	UPWP/Budget Development and Federal Assurances	ML	37	8	2	26	73
620001	Demographics and Growth Monitoring	AM	-	165	5	-	170
653001	Communication and Education	AL	14	15	166	-	195
	Long-Range Planning						
661001	General Project Management	AM	11	550	74	-	635
661002	Active Transportation - Complete Streets	AM	-	100	-	-	100
661005	Safe and Accessible Transportation (SS4A Action Plan)	HM	-	90	4	-	94
661006	High-Capacity Transit PEL	LK	6	168	27	-	201
661008	Bike Counter Management	AM	-	170	1	-	171
	Resource Development/Funding						
685001	Transportation Improvement Program	TT	11	365	22	-	398
685002	Project Development Program	MC	-	27	2	-	29
685003	Grant Research and Development	MC	6	173	10	-	189
685004	CIM Implementation Grants	MC	-	14	2	-	16
TOTAL PROJECTS			85	1,845	315	26	2,271
701001	Membership Services	MW	3	120	13	-	136
703001	Public Services	MW	-	15	3	-	18
705001	Transportation Liaison Services	MS	15	22	11	-	48
760001	Government Affairs	MS	55	-	232	-	287
TOTAL SERVICES			73	157	259	-	489
801001	Staff Development	ML	10	80	22	12	124
820001	Committee Support	AL	10	85	168	-	263
836001	Regional Travel Demand Model	MW	-	176	-	-	176
842001	Congestion Management Process	MW	-	65	1	-	66
860001	Geographic Information System Maintenance	EA	-	396	-	-	396
860002	GIS - Orthophotography processing for sales	EA	-	-	-	-	-
TOTAL SYSTEM MAINTENANCE			20	802	191	12	1,025
TOTAL DIRECT			178	2,804	765	38	3,785
991001	Support Services Labor	ML	282	140	155	422	999
TOTAL INDIRECT/OVERHEAD			282	140	155	422	999
TOTAL LABOR			460	2,944	920	460	4,784

FINANCE COMMITTEE AGENDA ITEM V-A

Date: June 13, 2024

Topic: Variance Report for October 1, 2023 – March 31, 2024

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2023, to March 31, 2024.

Background/Summary:

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2024 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 billings are current, and the variance report reflects billings through March 31, 2024. All the prior year (FY2023) carried over Consolidated Planning Grant (CPG) has been billed, as has the Surface Transportation Block Grant Off the Top funding. FY2024 CPG billings began in March 2024. Billings for specific projects such as the Fiscal Impact Tool update, *Communities in Motion 2055* (CIM 2055), and the High-Capacity Transit Corridor Planning and Environmental Linkages Study (PEL) are expected to increase as expenses are incurred in the third and fourth quarters. Due to the delay in obligating funds, minimal billings are expected for the Carbon Reduction Strategy.

The first three quarters of membership dues have been billed, and some jurisdictions have paid the full year amount already. Participant contributions for the FY2024 orthophotography flight are expected in the third and fourth quarters. Interest revenue is running well ahead of budget due to favorable rates.

COMPASS is currently fully staffed, so salary and benefit expenses are right on budget. As described in the revenue section, several major projects such as the PEL, the Fiscal Impact Tool update, and the Carbon Reduction Strategy, did not have significant activity in the first half of the year, 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, there was not a lot of public involvement activity in the first quarter, but as the year progresses, expenses for the education series, the bike safety campaign and the Transportation Improvement Program public comment are expected.

Total indirect expenses are over budget at 69%. 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 be on budget by the end of the fiscal year.

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 March 31, 2024. 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:

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

COMPASS

REVISION 1 FY2024 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Revision 1 FY2024 UPWP	Actual	% of Budget Earned or Expended
FY2023 Consolidated Planning Grant	396,221	396,220	100%
FY2024 Consolidated Planning Grant	1,778,094	198,132	11%
STBG-TMA, -U Off the Top for Planning	306,705	306,705	100%
STBG-TMA, -U Bike Counters	6,350	2,840	45%
STBG-TMA Fiscal Impact Tool Data Update	55,596	-	0%
STP-TMA CIM 2050 (fiscal impact tool data update)	18,532	-	0%
STBG-TMA CIM 2055	5,779	4,975	86%
STBG-TMA CIM 2055 Carry Over	496,658	-	0%
STBG-TMA High Capacity Transit Corridor PEL	1,019,260	-	0%
CRP-TMA Carbon Reduction Strategy	166,788	-	0%
FHWA Safe Streets and Roads for All	392,000	122,594	31%
Member contributions	1,032,576	831,111	80%
TREDIS Contribution	19,800	6,600	33%
Orthophotography Project - Participants	173,634	48,634	28%
Orthophotography Revenue - Sales	-	4,571	
AQB FY2023 audit fees	5,500	5,500	100%
Interest income	50,000	50,721	101%
Modeling revenue	-	3,003	
Maps and publications revenue	-	-	
Other income	-	2,328	
Subtotal, revenues	5,923,493	1,983,934	33%
Staff labor	1,846,108	887,095	48%
Payroll taxes and fringe benefits	837,300	394,697	47%
Subtotal, salaries and fringe expenses	2,683,408	1,281,791	48%
Professional services	2,604,791	256,698	10%
Equipment purchase	360,325	146,729	41%
Travel/education	69,600	28,677	41%
Printing	3,700	-	0%
Other	2,500	1,468	59%
Public involvement	30,850	3,712	12%
Meeting support	9,800	5,821	59%
Legislative services	18,250	14,724	81%
Carry forward unprogrammed CPG and local funds	536,000		0%
Subtotal, direct expenses	3,635,816	457,829	13%
Indirect expenses	262,590	181,329	69%
Total, all expenses	6,581,814	1,920,950	29%
Change in fund balance	(658,321)	62,984	
Beginning fund balance	2,703,968	2,703,968	
Current fund balance	2,045,647	2,766,952	

COMPASS
FY2024 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES
 For the Period: Oct 1, 2023-March 31, 2024

As of March 31, 2024, 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	106,776	28,357	27%	-	-	106,776	28,357	27%	Under Budget. Most of the work on the UPWP occurs in the third quarters.
620	Demographics and Growth Monitoring	Miller	134,753	60,825	45%	2,500	-	137,253	60,825	44%	On Budget.
653	Communication and Education	Luft	159,924	123,199	77%	52,350	10,124	212,274	133,324	63%	Over budget. More staff time than anticipated has been used for this project to date. Staff time is expected to even out toward the end of the year.
661	Long-Range Planning	Miller	800,082	357,216	45%	2,157,931	204,829	2,958,013	562,046	19%	Under Budget. Minimal direct expenses for major projects including the PEL study, the Fiscal Impact Tool update, the Transportation Funding Study, and CIM 2055 plans have been incurred. No direct expenses have been incurred for the Carbon Reduction Strategy. Significantly more activity is expected in the second half of the year, but this category will end the year under budget, with projects carried over to FY2025.
685	Resource Development/Funding	Tisdale	507,231	255,861	50%	251,500	14,880	758,731	270,742	36%	Under Budget. Direct expenses for the Communities in Motion Implementation grants and Project Development projects are expected to be incurred in the fourth quarter.
Subtotal, Projects			1,708,766	825,459	48%	2,464,281	229,834	4,173,047	1,055,293	25%	
701	General Membership Services	Miller	105,086	70,933	67%	-	-	105,086	70,933	67%	Over budget. More staff time than anticipated has been used for this project to date. This project is anticipated to end the year over budget.
703	General Public Services	Waldinger	22,206	5,107	23%	-	-	22,206	5,107	23%	Under Budget. Expenditures are directly related to the amount of services requested by the general public.
705	Transportation Liaison Services	Stoll	43,573	27,894	64%	-	-	43,573	27,894	64%	Over budget. More staff time than anticipated has been used for this project to date. Staff time is expected to even out toward the end of the year.
760	Government affairs	Stoll	275,034	137,485	50%	19,750	15,939	294,784	153,424	52%	On Budget.
Subtotal, Services			445,899	241,419	54%	19,750	15,939	465,649	257,358	55%	
801	Staff Development	Larsen	115,048	40,424	35%	50,000	15,088	165,048	55,512	34%	Under Budget. This project is expected to end the year on budget, as additional conference attendance for staff is scheduled.
820	Committee Support	Larsen	169,416	87,162	51%	2,000	614	171,416	87,777	51%	On Budget.
836	Regional Travel Demand Model	Waldinger	176,144	83,329	47%	67,200	-	243,344	83,329	34%	Under Budget. Direct expenses are expected to be incurred in the fourth quarter and this project will end the year on budget.
842	Congestion Management Process	Mulhall	69,166	13,612	20%	-	-	69,166	13,612	20%	Under Budget. Most of the work for the Congestion Management annual report is planned for the third and fourth quarters.
860	Geographic Information System Maintenance	Adolfson	261,559	171,714	66%	202,160	75,040	463,719	246,754	53%	On Budget.
Subtotal, System Maintenance			791,333	396,243	50%	321,360	90,742	1,112,693	486,985	44%	

COMPASS
FY2024 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES
 For the Period: Oct 1, 2023-March 31, 2024

As of March 31, 2024, 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
990	Direct Operations and Maintenance	Larsen			830,425	121,313	15%	830,425	121,313	15%
Subtotal, Indirect and overhead		-	-		830,425	121,313	15%	830,425	121,313	15%
GRAND TOTAL		2,945,998	1,463,120	50%	3,635,816	457,829	13%	6,581,814	1,920,949	29%

Notes

Under Budget.
 Large equipment purchases for FY2024 such as new servers have not been completed as of March 31, 2024 but are planned for later in the year. CIM 2055 expenses have not yet been programmed and are held in the budget here as carry forward.

COMPASS

Balance Sheet - March 31, 2024

	<u>9/30/2023</u>	<u>3/31/2024</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	2,467,278	2,414,185
Accounts Receivable	478,187	332,298
Prepaid Expenses	22,818	71,649
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,968,284</u>	<u>2,818,132</u>
<u>LIABILITIES</u>		
Accounts Payable	137,488	-
Accrued Payroll Liabilities	109,554	36,006
Advanced Revenue	17,275	15,175
	<hr/>	<hr/>
Subtotal, liabilities	264,317	51,181
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	22,818	71,649
Assigned To: Set-Aside for CIM Implementation Grant Program	125,000	75,000
Assigned To: Set-Aside for Orthophotography Cost	221,375	202,716
Assigned To: High Capacity Transit PEL Study	61,000	79,891
Assigned To: Transportation Funding Study	24,460	20,185
Assigned To: Safe Streets and Roads for All Action Plan	98,000	88,289
Assigned To: Carbon Reduction Strategy	13,000	13,212
Unassigned	2,138,315	2,216,009
	<hr/>	<hr/>
Subtotal, fund balance	2,703,968	2,766,952
	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>2,968,285</u>	<u>2,818,132</u>