



Working together to plan for the future

**FINANCE COMMITTEE MEETING
MARCH 18, 2021 — 12:00 PM
COMPASS 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET, SUITE 200
MERIDIAN, IDAHO**

Committee members are encouraged to participate in the meeting via Zoom conference call. Others may watch the meeting via Live Streaming on Facebook. If you do not have internet access, please call Hailey Townsend at the number below for an alternate to Facebook. The 2nd floor conference room is open for in-person attendance, but has limited capacity for physical distancing; for the health and safety of all participants, virtual participation is encouraged. In-person attendees are asked to maintain physical distance and are required to wear a mask at all times in the COMPASS building.

Individuals that intend to attend the meeting in person should RSVP to Hailey Townsend at htownsend@compassidaho.org or 208-475-2232.

****AGENDA****

I. CALL TO ORDER/ROLL CALL

II. OPEN DISCUSSION/ANNOUNCEMENTS

III. CONSENT AGENDA

Page 3 *A. Approve December 17, 2020, Finance Committee Meeting Minutes

IV. INFORMATION/DISCUSSION ITEM

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

Page 10 *B. Discuss Five-Year Revenue and Expense Projections

V. ACTION ITEMS

A. Elect Finance Committee Vice-Chair

Page 18 *B. Approve Variance Report for October 1, 2020 – December 31, 2020

Page 24 *C. Recommend COMPASS Board Approval of the FY2022 General and Special Membership Dues

VI. OTHER

A. Next Meeting: June 17, 2021

VII. ADJOURNMENT

***Enclosures**

Those needing assistance with COMPASS events or materials, or needing materials in alternate formats, please call 475-2229 with 48 hours advance notice.

Si necesita asistencia con una junta de COMPASS, o necesita un documento en otro formato, por favor llame al 475-2229 con 48 horas de anticipación.

T:\FY21\900 Operations\Finance\2021 Packets\3-18-2021\agenda03182021.docx

**FINANCE COMMITTEE MEETING
DECEMBER 17, 2020
ZOOM CONFERENCE CALL**

****MINUTES****

ATTENDEES: Jay Gibbons, Commissioner, Canyon Highway District #4, via telephone
Debbie Kling, Mayor, City of Nampa, **Chair**, via telephone
Richard Beck for Diana Lachiondo, Ada County, via telephone
Mary May, Commissioner, Ada County Highway District, via telephone
Pam White, Commissioner, Canyon County, via telephone
Holly Woodings, City of Boise, via telephone

MEMBERS ABSENT: Garret Nancolas, Mayor, City of Caldwell, **Vice Chair**

OTHERS PRESENT: Kevin Congo, Harris CPAs, via telephone
Keith Holmes, Community Planning Association, via telephone
Meg Larsen, Community Planning Association, via telephone
Amy Luft, Community Planning Association, via telephone
Matt Stoll, Community Planning Association, via telephone
Hailey Townsend, Community Planning Association, via telephone
Josh Tyree, Harris CPAs, via telephone

CALL TO ORDER:

Chair Debbie Kling called the meeting to order at 12:02 p.m.

OPEN DISCUSSION/ANNOUNCEMENTS

None.

CONSENT AGENDA

A. Approve December 3, 2020, Finance Committee Meeting Minutes

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

INFORMATION/DISCUSSION ITEM

A. Review Report of Disbursements Made in the Reporting Period

The report of disbursements made in the reporting period, November 21, 2020 to December 4, 2020, was provided in the packet for information.

ACTION ITEM

A. Approve Draft Fiscal Year 2020 Audit

Josh Tyree with Harris CPAs presented the FY2020 audit for approval by the Finance Committee.

After discussion, **Holli Woodings moved and Mary May seconded to approve the FY2020 audit as presented. Motion passed unanimously.**

B. Establish 2021 Finance Committee Meeting Dates

Meg Larsen reviewed the proposed Finance Committee meeting dates for 2021.

After discussion, **Mary May moved and Holli Woodings seconded to approve the 2021 Finance Committee meeting dates. Motion passed unanimously.**

ADJOURNMENT

Holli Woodings moved and Mary May seconded to adjourn the meeting at 12:27 p.m. Motion passed unanimously.

Approved this 18th day of March 2021.

By: _____
Mary May, Chair

Attest:

By: _____
Vice Chair

Check History Report
Sorted By Vendor Name
Activity From: 12/5/2020 to 3/5/2021

FINANCE COMMITTEE AGENDA ITEM IV-A

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: 2ND&BR 2ND & BROADWAY CONDO ASSOC					
A	ICCU - Checking	E00870	2/19/2021	51,318.00	Electronic Payment
				Vendor 2ND & BROADWAY CONDO ASSOC Total:	51,318.00
Vendor Number: AECOM AECOM Technical Services, Inc.					
A	ICCU - Checking	E00871	2/19/2021	2,484.00	Electronic Payment
				Vendor AECOM Technical Services, Inc. Total:	2,484.00
Vendor Number: AGENCY AGENCY PRESS					
A	ICCU - Checking	E00848	1/20/2021	795.00	Electronic Payment
				Vendor AGENCY PRESS Total:	795.00
Vendor Number: AMPLAS AMERICAN PLANNING ASSOCIATION					
A	ICCU - Checking	006673	1/5/2021	321.00	Auto
				Vendor AMERICAN PLANNING ASSOCIATION Total:	321.00
Vendor Number: LUFT AMY LUFT					
A	ICCU - Checking	E00842	1/5/2021	82.97	Electronic Payment
				Vendor AMY LUFT Total:	82.97
Vendor Number: AMPO ASSOCIATION OF METROPOLITAN					
A	ICCU - Checking	006691	2/5/2021	1,503.55	Auto
				Vendor ASSOCIATION OF METROPOLITAN Total:	1,503.55
Vendor Number: APBD Association of Pedestrian & Bicycle Professionals					
A	ICCU - Checking	006683	1/20/2021	550.00	Auto
				Vendor Association of Pedestrian & Bicycle Professionals Total:	550.00
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E00849	1/20/2021	700.00	Electronic Payment
				Vendor BOISE AREA CHAMBER OF COMMERCE Total:	700.00
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E00847	1/5/2021	25,181.68	Electronic Payment
A	ICCU - Checking	E00869	2/5/2021	24,254.04	Electronic Payment
A	ICCU - Checking	E00882	3/5/2021	25,719.08	Electronic Payment
				Vendor Boise Municipal Health Care Total:	75,154.80
Vendor Number: BOE Boise Office Equipment					
A	ICCU - Checking	006706	2/19/2021	114.83	Auto
				Vendor Boise Office Equipment Total:	114.83
Vendor Number: BSURADI Boise State Public Radio					
A	ICCU - Checking	006707	2/19/2021	2,275.00	Auto
				Vendor Boise State Public Radio Total:	2,275.00
Vendor Number: CALCHA CALDWELL CHAMBER OF COMMERCE					
A	ICCU - Checking	006684	1/20/2021	145.00	Auto
				Vendor CALDWELL CHAMBER OF COMMERCE Total:	145.00
Vendor Number: CANYONO Canyon Outdoor Media, LLC					
A	ICCU - Checking	E00831	12/18/2020	2,200.00	Electronic Payment
A	ICCU - Checking	E00850	1/20/2021	2,200.00	Electronic Payment
				Vendor Canyon Outdoor Media, LLC Total:	4,400.00
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	006666	12/18/2020	169.32	Manual
A	ICCU - Checking	006681	1/20/2021	169.32	Manual
A	ICCU - Checking	006704	2/19/2021	169.32	Manual
				Vendor COLONIAL LIFE & ACCIDENT Total:	507.96
Vendor Number: CUMUBOI Cumulus - Boise					
A	ICCU - Checking	006708	2/19/2021	707.80	Auto
				Vendor Cumulus - Boise Total:	707.80
Vendor Number: ECOCOUN Eco Counter					

Check History Report
Sorted By Vendor Name
Activity From: 12/5/2020 to 3/5/2021

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00837	1/5/2021	5,985.00	Electronic Payment
				Vendor Eco Counter Total:	5,985.00
Vendor Number: EIDEBA EideBailly					
A	ICCU - Checking	006685	1/20/2021	462.50	Auto
				Vendor EideBailly Total:	462.50
Vendor Number: FLEXTE FLEXTECHS, LLC					
A	ICCU - Checking	E00832	12/18/2020	7,686.70	Electronic Payment
A	ICCU - Checking	E00838	1/5/2021	2,305.31	Electronic Payment
A	ICCU - Checking	E00851	1/20/2021	5,052.44	Electronic Payment
A	ICCU - Checking	E00859	2/5/2021	3,181.15	Electronic Payment
A	ICCU - Checking	E00872	2/19/2021	2,443.75	Electronic Payment
				Vendor FLEXTECHS, LLC Total:	20,669.35
Vendor Number: LOCHNER H.W. Lochner, Inc.					
A	ICCU - Checking	E00875	3/5/2021	4,938.56	Electronic Payment
				Vendor H.W. Lochner, Inc. Total:	4,938.56
Vendor Number: HARRIS HARRIS CPA's					
A	ICCU - Checking	E00840	1/5/2021	11,200.00	Electronic Payment
A	ICCU - Checking	E00860	2/5/2021	4,500.00	Electronic Payment
				Vendor HARRIS CPA's Total:	15,700.00
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	006667	12/18/2020	865.21	Manual
A	ICCU - Checking	006682	1/20/2021	865.21	Manual
A	ICCU - Checking	006705	2/19/2021	904.37	Manual
				Vendor HARTFORD Total:	2,634.79
Vendor Number: IDASSO IDAHO ASSOCIATION OF COUNTIES					
A	ICCU - Checking	006674	1/5/2021	1,000.00	Auto
				Vendor IDAHO ASSOCIATION OF COUNTIES Total:	1,000.00
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	006675	1/5/2021	7,543.42	Auto
A	ICCU - Checking	006692	2/5/2021	4,240.52	Auto
A	ICCU - Checking	006712	3/4/2021	4,736.87	Auto
				Vendor IDAHO CENTRAL CREDIT UNION Total:	16,520.81
Vendor Number: IDDEPTL Idaho Department of Labor Accounting Bureau					
A	ICCU - Checking	006713	3/4/2021	126.43	Auto
				Vendor Idaho Department of Labor Accounting Bureau Total:	126.43
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	006668	12/18/2020	504.79	Auto
A	ICCU - Checking	006686	1/20/2021	501.71	Auto
A	ICCU - Checking	006709	2/19/2021	519.99	Auto
				Vendor IDAHO POWER CO. Total:	1,526.49
Vendor Number: IDPRESR Idaho Press Tribune Renewal					
A	ICCU - Checking	006688	1/20/2021	263.95	Auto
				Vendor Idaho Press Tribune Renewal Total:	263.95
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	006687	1/20/2021	196.56	Auto
A	ICCU - Checking	006693	2/5/2021	165.05	Auto
A	ICCU - Checking	006710	2/19/2021	1,143.42	Auto
A	ICCU - Checking	006714	3/4/2021	116.10	Auto
				Vendor IDAHO PRESS-TRIBUNE Total:	1,621.13
Vendor Number: IDPROEN Idaho Society of Professional Engineers Foundation					
A	ICCU - Checking	006669	12/18/2020	300.00	Auto
				Vendor Idaho Society of Professional Engineers Foundation Total:	300.00

Check History Report
Sorted By Vendor Name
Activity From: 12/5/2020 to 3/5/2021

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W00475	12/18/2020	4,188.00	Wire Transfer
A	ICCU - Checking	W00481	1/20/2021	4,401.00	Wire Transfer
A	ICCU - Checking	W00487	2/19/2021	4,479.00	Wire Transfer
Vendor IDAHO STATE TAX COMMISSION Total:				<u>13,068.00</u>	
Vendor Number: IDSTAT IDAHO STATESMAN					
A	ICCU - Checking	006676	1/5/2021	768.00	Auto
A	ICCU - Checking	006694	2/5/2021	1,419.82	Auto
A	ICCU - Checking	006715	3/4/2021	902.96	Auto
Vendor IDAHO STATESMAN Total:				<u>3,090.78</u>	
Vendor Number: IMPACT Impact Radio Group					
A	ICCU - Checking	006695	2/5/2021	2,245.00	Auto
Vendor Impact Radio Group Total:				<u>2,245.00</u>	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	006670	12/18/2020	302.69	Auto
A	ICCU - Checking	006689	1/20/2021	383.95	Auto
A	ICCU - Checking	006696	2/5/2021	386.05	Auto
Vendor INTERMOUNTAIN GAS CO. Total:				<u>1,072.69</u>	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W00473	12/18/2020	15,524.07	Wire Transfer
A	ICCU - Checking	W00476	1/5/2021	16,231.17	Wire Transfer
A	ICCU - Checking	W00479	1/20/2021	15,665.65	Wire Transfer
A	ICCU - Checking	W00483	2/5/2021	17,706.36	Wire Transfer
A	ICCU - Checking	W00485	2/19/2021	15,529.24	Wire Transfer
A	ICCU - Checking	W00488	3/5/2021	14,963.31	Wire Transfer
Vendor INTERNAL REVENUE SERVICE Total:				<u>95,619.80</u>	
Vendor Number: JAMAR Jamar Technologies, Inc.					
A	ICCU - Checking	006677	1/5/2021	1,595.00	Auto
Vendor Jamar Technologies, Inc. Total:				<u>1,595.00</u>	
Vendor Number: JUBENG JUB Engineers, Inc.					
A	ICCU - Checking	E00852	1/20/2021	14,489.10	Electronic Payment
A	ICCU - Checking	E00852	1/20/2021	14,489.10-	Electronic Reversal
A	ICCU - Checking	E00862	2/5/2021	12,448.00	Electronic Payment
Vendor JUB Engineers, Inc. Total:				<u>12,448.00</u>	
Vendor Number: HOLMES KEITH HOLMES					
A	ICCU - Checking	E00861	2/5/2021	499.00	Electronic Payment
Vendor KEITH HOLMES Total:				<u>499.00</u>	
Vendor Number: KELLER Keller Associates, Inc.					
A	ICCU - Checking	006678	1/5/2021	4,145.00	Auto
A	ICCU - Checking	006697	2/5/2021	6,190.00	Auto
A	ICCU - Checking	006716	3/4/2021	3,580.00	Auto
Vendor Keller Associates, Inc. Total:				<u>13,915.00</u>	
Vendor Number: KIMANG Kim Anglesey					
A	ICCU - Checking	E00841	1/5/2021	208.05	Electronic Payment
Vendor Kim Anglesey Total:				<u>208.05</u>	
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E00844	1/5/2021	105.13	Electronic Payment
A	ICCU - Checking	E00864	2/5/2021	68.26	Electronic Payment
A	ICCU - Checking	E00877	3/5/2021	38.60	Electronic Payment
Vendor MATTHEW STOLL Total:				<u>211.99</u>	
Vendor Number: MERCHA MERIDIAN CHAMBER OF COMMERCE					
A	ICCU - Checking	006679	1/5/2021	275.00	Auto

Check History Report
Sorted By Vendor Name
Activity From: 12/5/2020 to 3/5/2021

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor MERIDIAN CHAMBER OF COMMERCE Total:				275.00	
Vendor Number: MIRADA Mirada Magazine					
A	ICCU - Checking	006698	2/5/2021	260.00	Auto
Vendor Mirada Magazine Total:				260.00	
Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)					
A	ICCU - Checking	006665	12/18/2020	48.00	Manual
A	ICCU - Checking	006680	1/20/2021	48.00	Manual
A	ICCU - Checking	006703	2/19/2021	64.00	Manual
Vendor NCPERS Group Life Ins. (M605) Total:				160.00	
Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS					
A	ICCU - Checking	E00833	12/18/2020	949.75	Electronic Payment
A	ICCU - Checking	E00843	1/5/2021	3,625.00	Electronic Payment
A	ICCU - Checking	E00853	1/20/2021	3,075.00	Electronic Payment
A	ICCU - Checking	E00876	3/5/2021	1,925.00	Electronic Payment
Vendor NEIGHBORHOOD ALL STARS Total:				9,574.75	
Vendor Number: GARRICK Norman W. Garrick					
A	ICCU - Checking	E00839	1/5/2021	1,200.00	Electronic Payment
Vendor Norman W. Garrick Total:				1,200.00	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	006690	1/20/2021	283.06	Auto
A	ICCU - Checking	006699	2/5/2021	21.70	Auto
Vendor Office Depot Total:				304.76	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W00474	12/18/2020	19,448.21	Wire Transfer
A	ICCU - Checking	W00477	1/5/2021	20,105.29	Wire Transfer
A	ICCU - Checking	W00480	1/20/2021	19,889.95	Wire Transfer
A	ICCU - Checking	W00484	2/5/2021	20,456.09	Wire Transfer
A	ICCU - Checking	W00486	2/19/2021	19,465.97	Wire Transfer
A	ICCU - Checking	W00489	3/5/2021	18,861.38	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				118,226.89	
Vendor Number: RADIO R Radio Rancho					
A	ICCU - Checking	006700	2/5/2021	3,696.00	Auto
A	ICCU - Checking	006717	3/4/2021	3,304.00	Auto
Vendor Radio Rancho Total:				7,000.00	
Vendor Number: REMIX Remix Software, Inc.					
A	ICCU - Checking	E00854	1/20/2021	19,250.00	Electronic Payment
Vendor Remix Software, Inc. Total:				19,250.00	
Vendor Number: RIVAL Rival Solutions					
A	ICCU - Checking	006671	12/18/2020	420.00	Auto
Vendor Rival Solutions Total:				420.00	
Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE					
A	ICCU - Checking	E00863	2/5/2021	50.00	Electronic Payment
Vendor SHADOW TRACKERS INVESTIGATIVE Total:				50.00	
Vendor Number: SHREDIT Shred-It USA- Boise					
A	ICCU - Checking	006701	2/5/2021	60.00	Auto
A	ICCU - Checking	006718	3/4/2021	60.00	Auto
Vendor Shred-It USA- Boise Total:				120.00	
Vendor Number: ZSTINF STATE INSURANCE FUND					
A	ICCU - Checking	006702	2/5/2021	3,883.00	Auto
A	ICCU - Checking	006719	3/4/2021	964.00	Auto
Vendor STATE INSURANCE FUND Total:				4,847.00	
Vendor Number: ZIDGRA STATE TAX COMMISSION					

Check History Report
Sorted By Vendor Name
Activity From: 12/5/2020 to 3/5/2021

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	W00478	1/5/2021	309.59	Wire Transfer
A	ICCU - Checking	W00482	1/20/2021	368.69	Wire Transfer
Vendor STATE TAX COMMISSION Total:				<u>678.28</u>	
Vendor Number: SYRINGA Syringa Networks, LLC					
A	ICCU - Checking	E00845	1/5/2021	930.55	Electronic Payment
A	ICCU - Checking	E00865	2/5/2021	1,867.04	Electronic Payment
A	ICCU - Checking	E00878	3/5/2021	936.49	Electronic Payment
Vendor Syringa Networks, LLC Total:				<u>3,734.08</u>	
Vendor Number: TD&H EN Thomas, Dean & Hoskins of Idaho, Inc.					
A	ICCU - Checking	E00866	2/5/2021	7,217.18	Electronic Payment
Vendor Thomas, Dean & Hoskins of Idaho, Inc. Total:				<u>7,217.18</u>	
Vendor Number: TISCHLE TischlerBise					
A	ICCU - Checking	E00855	1/20/2021	7,755.00	Electronic Payment
A	ICCU - Checking	E00867	2/5/2021	9,090.00	Electronic Payment
A	ICCU - Checking	E00879	3/5/2021	10,380.00	Electronic Payment
Vendor TischlerBise Total:				<u>27,225.00</u>	
Vendor Number: TOWNSQU Townsquare Digital					
A	ICCU - Checking	006711	2/19/2021	4,620.00	Auto
Vendor Townsquare Digital Total:				<u>4,620.00</u>	
Vendor Number: URISA URISA					
A	ICCU - Checking	006672	12/18/2020	195.00	Auto
Vendor URISA Total:				<u>195.00</u>	
Vendor Number: VRT Valley Regional Transit					
A	ICCU - Checking	E00846	1/5/2021	2,530.00	Electronic Payment
A	ICCU - Checking	E00857	1/20/2021	6,550.00	Electronic Payment
A	ICCU - Checking	E00874	2/19/2021	1,500.00	Electronic Payment
A	ICCU - Checking	E00880	3/5/2021	1,500.00	Electronic Payment
Vendor Valley Regional Transit Total:				<u>12,080.00</u>	
Vendor Number: VERITA VERITAS					
A	ICCU - Checking	E00834	12/18/2020	7,912.50	Electronic Payment
A	ICCU - Checking	E00856	1/20/2021	7,912.50	Electronic Payment
A	ICCU - Checking	E00873	2/19/2021	7,912.50	Electronic Payment
Vendor VERITAS Total:				<u>23,737.50</u>	
Vendor Number: WALKER Walker Consultants					
A	ICCU - Checking	E00835	12/18/2020	15,226.45	Electronic Payment
A	ICCU - Checking	E00868	2/5/2021	8,966.00	Electronic Payment
Vendor Walker Consultants Total:				<u>24,192.45</u>	
Vendor Number: WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E00836	12/18/2020	161.25	Electronic Payment
A	ICCU - Checking	E00858	1/20/2021	188.22	Electronic Payment
A	ICCU - Checking	E00881	3/5/2021	34.40	Electronic Payment
Vendor WESTERN TROPHY & ENGRAVING Total:				<u>383.87</u>	
Report Total:				<u><u>622,533.99</u></u>	

FINANCE COMMITTEE AGENDA ITEM IV-B DATE: MARCH 18, 2021

Topic: Five-Year Revenue and Expense Projections

Request/Recommendation:

Information only.

Background/Summary:

COMPASS staff has prepared the attached worksheet, "Five-Year Projected Revenue and Expense." The projections and the underlying assumptions used to calculate them are presented to the Finance Committee before the Unified Planning Work Program and Budget (UPWP) for the coming fiscal year is prepared. The assumptions that underlie the five-year projections reflect careful management of expenses to preserve the fund balance reserve consistent with Finance Committee direction. Draws from the fund balance are expected to continue over the next several years, but will be minimized to the extent possible. Total fund balance is expected to remain above or at the required reserve level through the first four years of the period, and may dip below \$1 million in FY2027. It is important to note that the projections reflect conservative assumptions for staffing costs and expenditure growth; therefore, this drop below \$1 million in cash may not occur in the five-year period.

The following assumptions apply to the five year projections:

1. Proposed member dues for FY2022 were calculated with no change in the per capita rate. The total is a 3.2% increase over the prior year, which is entirely attributable to an increase in population in the jurisdictions. FY2023-FY2027 projected dues are assumed to increase at a rate of about 1.7% 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 or expected to be included in the Transportation Improvement Program (TIP) through FY2027. Federal Consolidated Planning Grant revenues are expected to remain flat over that period. The obligation authority is assumed at 100%.
3. Other revenues include funding from Idaho Department of Environmental Quality (DEQ) and the Air Quality Board (AQB) for air quality outreach. Funding from the Idaho Transportation Department (ITD) for its share of the TREDIS software cost is also included.
4. The management fee for AQB operations is assumed to be 10% of projected AQB revenues. Per the agreement between COMPASS and AQB, this fee is the greater of actual labor costs to support AQB or 10% of AQB revenues.
5. Consistent with Finance Committee direction, orthophotography projects are expected to be funded in full with contributions from participating entities, net of the amount that

COMPASS collects from orthophotography sales in interim years. A flight is planned for FY2022 at an estimated total cost of \$250,000. As of now, COMPASS has \$112,950 on hand from orthophotography sales to apply to the cost and reduce contributions needed from participants. Flights are expected to occur every third year.

6. Salary costs cover full staffing at 18.5 FTE's. Currently, COMPASS is fully staffed. The three staff for AQB operations are covered under the AQB budget and not included here. A 3% pool for salary adjustments each year is also included. Distribution of individual salary adjustments is determined annually by the Executive Director.
7. PERSI contribution rates are expected to remain steady.
8. A 4% annual increase in health benefit costs and a 3% annual increase in other benefit costs are included as contingencies.
9. Direct expenses for the *Communities in Motion 2050* (CIM 2050) plan, as well as the next CIM plan are included. There are corresponding federal Surface Transportation Program – Transportation Management Area (STP-TMA) revenues associated with these expenses.
10. Funding for the project development program of \$75,000 is included for FY2022-FY2027. The CIM Implementation Grant program is also funded annually, at \$50,000 per year.
11. Funding for the TREDIS software licensing is included. This cost is \$81,000 every third year. ITD covers about \$16,000 of this total.
12. In FY2022, funding for a platform migration (\$10,200) of the COMPASS website and a buildout of the remaining hard-walled work spaces (\$15,000) in the COMPASS office is included. These projects will be more fully scoped and cost estimates will be refined prior to inclusion in the FY2022 UPWP.
13. Direct expenses for all other programs are fairly stable and consistent with current year activities. Detail is provided in the attachments.
14. Most indirect expenses are expected to increase modestly by 1% per year for FY2022 through FY2027. Costs for building maintenance and repair reserve and the annual financial audit are expected to increase by 3% per year.

More Information:

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

COMPASS
FIVE-YEAR PROJECTED REVENUE AND EXPENSE

	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021	Proposed FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026	Estimate FY2027
REVENUES										
MEMBER DUES (for Local Match & Other Costs)										
COMPASS General Membership	822,961	846,750	879,037	909,632	939,062	955,026	971,261	987,772	1,004,564	1,021,642
COMPASS Special Membership	41,000	42,500	44,000	45,500	47,000	48,000	48,500	49,500	50,000	51,000
TOTAL MEMBER DUES	863,961	889,250	923,037	955,132	986,062	1,003,026	1,019,761	1,037,272	1,054,564	1,072,642
FEDERAL-AID										
CPG Actual total CPG billings for the year	1,390,195	1,374,120	1,247,482							
CPG est amt from the TIP, assumes 100% obligation authority				1,564,215	1,417,000	1,417,000	1,417,000	1,417,000	1,417,000	1,417,000
STP-TMA/U Off-The-Top	306,705	306,705	306,705	306,705	306,705	306,705	306,705	306,705	306,705	306,705
STP-TMA KN 13047 <i>Communities in Motion 2040 2.0</i>										
STP-TMA KN 18948 Freight Study	205,020									
STP-TMA <i>Communities in Motion</i>		41,371	183,773	384,395	40,956	5,096				
STP-TMA <i>Communities in Motion KN 20271</i>						28,000	234,000	72,000	255,000	
STP-TMA KN 18694 & 20271 Update ITS Strategic Plan		161,277	48,593							
STP-TMA KN 19303 Household Travel Survey				787,610						
FHWA T2 Deployment Program		5,591								
TOTAL FEDERAL-AID	1,901,920	1,889,064	1,786,553	3,042,925	1,764,661	1,756,801	1,957,705	1,795,705	1,978,705	1,723,705
OTHER REVENUES										
DEQ/AQB contributed funds for air quality outreach	50,000	49,984	49,968	110,000	110,000	110,000	110,000	110,000	110,000	110,000
AQB Operations Management Fee			83,565	76,278	66,475	67,463	68,465	69,481	70,507	70,507
ACHD Funding for Park and Ride Study			84,434							
ITD Funding for I-84 Operations Plan			150,000							
City of Boise funding for project development				9,839						
VRT/City of Boise funding for State Street	218,478	127,392								
ITD Survey Software contribution				26,250						
TREDIS contribution			16,200				16,200			16,200
Orthophotography, modeling, and maps revenue	10,712	451,849	35,158	53,973	137,050			250,000		
Interest revenue	18,638	34,746	29,226	7,000	5,031	4,542	4,355	3,786	3,305	2,653
Miscellaneous revenue	34,333	42,170	1,543							
TOTAL OTHER REVENUES	332,161	706,141	450,093	283,340	318,556	182,005	199,020	433,267	183,812	199,360
TOTAL PROJECTED REVENUE	3,098,042	3,484,455	3,159,683	4,281,397	3,069,279	2,941,832	3,176,486	3,266,244	3,217,081	2,995,707
EXPENSES										
Salary	1,240,298	1,280,525	1,319,610	1,388,546	1,424,700	1,467,400	1,511,400	1,556,700	1,603,400	1,651,500
Overtime/employee awards/sick time trade				0	19,000	19,000	19,000	19,000	19,000	19,000
Subtotal, salaries	1,240,298	1,280,525	1,319,610	1,388,546	1,443,700	1,486,400	1,530,400	1,575,700	1,622,400	1,670,500
Payroll taxes	101,688	104,098	108,003	112,801	119,390	122,650	126,020	129,480	133,060	136,740
Payroll fringe	432,483	438,752	462,093	489,791	560,210	580,320	601,160	622,770	645,180	668,400
Total Salaries and Fringe	1,774,469	1,823,375	1,889,706	1,991,137	2,123,300	2,189,370	2,257,580	2,327,950	2,400,640	2,475,640
Direct Operations and Maintenance	1,088,830	1,264,611	914,638	2,249,517	960,800	628,218	944,136	925,103	868,600	692,400
Indirect Operations and Maintenance	169,683	180,417	178,648	203,950	206,130	209,440	212,890	216,400	219,980	223,620
TOTAL EXPENSE	3,032,982	3,268,403	2,982,991	4,444,604	3,290,230	3,027,028	3,414,606	3,469,453	3,489,220	3,391,660
CHANGE IN FUND BALANCE	65,060	216,052	176,692	(163,207)	(220,950)	(85,196)	(238,120)	(203,209)	(272,138)	(395,953)

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

	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021	Proposed FY2022	Estimate FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026
<i>Beginning fund balance</i>	1,717,927	1,782,987	1,999,039	2,175,731	2,012,524	1,791,573	1,706,377	1,468,257	1,265,048	992,909
(Release from) deposit to fund balance	65,060	216,052	176,692	(163,207)	(220,950)	(85,196)	(238,120)	(203,209)	(272,138)	(395,953)
Available fund balance at end of year	1,782,987	1,999,039	2,175,731	2,012,524	1,791,573	1,706,377	1,468,257	1,265,048	992,909	596,956
End of year fund balance as a % of expenses for the year	59%	61%	73%	45%	54%	56%	43%	36%	28%	18%

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL

PROGRAM					Projected FY2021	Proposed FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026	Estimate FY2027
620	Demographics	8630	Other	Costs for acquiring data	2,500	2,500	2,500	2,500	2,500	2,500	2,500
620	Demographics	8640	Other	Census	216						
Total, 620					2,716	2,500	2,500	2,500	2,500	2,500	2,500
653	Comm. and Ed.	8300	Prof Svc	Education Series: Honoraria	18,400	18,400	18,800	18,800	19,200	19,200	19,200
653	Comm. and Ed.	8300	Prof Svc	Education Series: AICP Credits	1,500	1,500	1,500	1,500	1,500	1,500	1,500
653	Comm. and Ed.	8300	Prof Svc	Design new display			1,400				
653	Comm. and Ed.	8300	Prof Svc	Migrate website to content management system from current Dreamweaver platform; 120 hour estimate		10,200					
653	Comm. and Ed.	8600	Printing	General	600	600	700	700	700	700	700
653	Comm. and Ed.	8600	Printing	Print/laminate new display			600	600	600	600	600
653	Comm. and Ed.	8640	Public Involvement	Look! Save A Life! PSA's	10,000	10,000	10,000	10,000	10,000	10,000	10,000
653	Comm. and Ed.	8640	Public Involvement	Education Series: Advertising	4,700	4,700	4,700	4,700	4,900	4,900	4,900
653	Comm. and Ed.	8640	Public Involvement	Public Involvement Plan Update: ads for public comment	4,500			5,000			5,000
653	Comm. and Ed.	8640	Public Involvement	Sponsorships of up to 7 events to be determined	4,000	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	1,600	1,600	1,600	1,600	1,800	1,800	1,800
653	Comm. and Ed.	8640	Public Involvement	Purchase small promotional products		3,500		-	4,000		
Total, 653					45,300	54,500	43,300	46,900	46,700	42,700	47,700
661	Long Range Planning	8300	Prof Svc	CIM 20?? Professional Services			30,218	252,536	77,703	275,200	
661	Long Range Planning	8300	Prof Svc	CIM 2050 Survey software	55,000	30,000					
661	Long Range Planning	8300	Prof Svc	CIM 2050 Translation services	1,255	1,200					
661	Long Range Planning	8300	Prof Svc	CIM 2050 Graphics and editing	37,320	13,000	2,000				
661	Long Range Planning	8300	Prof Svc	CIM 2050 Financial forecast assumptions	4,000		2,000				
661	Long Range Planning	8300	Prof Svc	CIM 2050 Fiscal Impact Phase 2	151,584						
661	Long Range Planning	8300	Prof Svc	CIM 2050 Pavement Scoring Calibration	15,000						
661	Long Range Planning	8300	Prof Svc	CIM 2050 Park and ride study	35,849						
661	Long Range Planning	8300	Prof Svc	CIM 2050 I-84 Operations study	250,000						
661	Long Range Planning	8300	Prof Svc	CIM 2050 Cost estimate review	12,000						
				CIM 2050 Contraflow evacuation scenario modeling	10,000						
661	Long Range Planning	8640	Public Involvement	Public involvement - other	68,686	30,000	1,500	1,500	1,500	1,500	1,500
661	LRP: Bike Ped	8300	Prof Svc	Data purchase to support long range planning	5,000	5,000	5,000	5,000	5,000	5,000	5,000
661	LRP: Bike Ped	8340	Equip & software	Additional tubes, shipping costs and misc. supplies	2,000	2,000	2,000	2,000	2,000	2,000	2,000

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL**

PROGRAM					Projected FY2021	Proposed FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026	Estimate FY2027
661	LRP: Bike Ped	8340	Equip & software	Data bike data processing	-	5,000	5,000	5,000	5,000	5,000	5,000
661	LRP: Bike Ped	8340	Equip & software	Bike counter automatic data transmission fees	12,800	12,800	12,800	12,800	12,800	12,800	12,800
Total, 661					660,494	99,000	60,518	278,836	104,003	301,500	26,300
685	Transportation Improvement Program	8300	Prof Svc	Public Involvement	5,600	5,700	5,800	5,800	5,800	5,800	5,800
685	Project/Scope Development	8300	Prof Svc	Funds to pay on call project development consultants	84,669	75,000	75,000	75,000	75,000	75,000	75,000
685	CIM Implementation Grants	8300	Prof Svc	Funding of grants to be awarded during the fiscal year	54,000	50,000	50,000	50,000	50,000	50,000	50,000
Total, 685					144,269	130,700	130,800	130,800	130,800	130,800	130,800
702	Air Quality Outreach	8300	Prof Svc	Contract for air time purchases for PSA's	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total, 702					100,000	100,000	100,000	100,000	100,000	100,000	100,000
760	Legislative Services	8400	Travel	Travel	18,000	18,000	18,000	18,000	18,000	18,000	18,000
760	Legislative Services	8630	Other	Other	11,100	11,100	11,100	11,100	11,100	11,100	11,100
760	Legislative Services	8720	Lobbying	Lobbyist retainer	85,950	85,950	85,950	85,950	85,950	85,950	85,950
Total, 760					115,050	115,050	115,050	115,050	115,050	115,050	115,050
801	Staff Development	8400	Travel	Staff development - continuing education, conferences	28,500	40,000	40,000	40,000	40,000	40,000	40,000
Total, 801					28,500	40,000	40,000	40,000	40,000	40,000	40,000
820	Committee Support	8650	Meet. Supp.	General meeting support	1,200	2,000	2,000	2,000	2,000	2,000	2,000
Total, 820					1,200	2,000	2,000	2,000	2,000	2,000	2,000
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	Assistance with model scripts and updates	10,000	25,000	10,000	10,000	10,000	10,000	10,000
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	Assistance with TREDIS	2,200	2,200	2,200	2,200	2,200	2,200	2,200
836	Tech Supp: Regional Tools and Models	8300	Prof Svc	Traffic Counts	10,000	5,000	10,000	10,000	10,000	10,000	10,000
Total, 836					22,200	32,200	22,200	22,200	22,200	22,200	22,200
838	On Board Transit, Household Travel Surveys	8300	Prof Svc	Household Travel survey, corresponding STP-TMA dollars	850,000	-					

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
DIRECT EXPENSE DETAIL**

PROGRAM					Projected FY2021	Proposed FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026	Estimate FY2027
Total, 838					850,000	-	-	-	-	-	-
860	GIS Maintenance and Regional Data Center	8300	Prof Svc	Orthophotography	33,250	250,000			250,000		
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	ESRI Annual Maintenance; Due 10/1 each year	27,800	27,800	27,800	27,800	27,800	27,800	27,800
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	ESRI Roads and Highways License	10,000	2,000	2,000	2,000	2,000	2,000	2,000
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	ESRI Roads and Highways RDC Server License		10,000	2,000	2,000	2,000	2,000	2,000
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	AWS 3 year license renewal	13,000			13,000			13,000
860	GIS Maintenance and Regional Data Center	8340	Equip & Software	AWS monthly fees for hosting of the Regional Data Center	10,200	10,200	10,200	10,200	10,200	10,200	10,200
Total, 860					94,250	300,000	42,000	55,000	292,000	42,000	55,000
990	Direct Operations	8340	Equip & Software	New/replacement hardware and software for the office	41,450	10,000	10,000	10,000	10,000	10,000	10,000
990	Direct Operations	8340	Equip & Software	Office workspace buildout		15,000					
990	Direct Operations	8340	Equip & Software	"Tools of the Trade" sponsorship	6,000						
990	Direct Operations	8340	Equip & Software	Transit network planning software	19,250	19,250	19,250	19,250	19,250	19,250	19,250
990	Direct Operations	8340	Equip & Software	TREDIS renewal	81,000			81,000			81,000
990	Direct Operations	8340	Equip & Software	CUBE	15,000	15,000	15,000	15,000	15,000	15,000	15,000
990	Direct Operations	8400	Travel & Ed	AICP/APBP credits for webinar series	1,600	1,600	1,600	1,600	1,600	1,600	1,600
990	Direct Operations	8720	Legal/Lobbying	Membership dues	17,000	17,000	17,000	17,000	17,000	17,000	17,000
990	Direct Operations	8630	Other	Misc.	188						
990	Direct Operations	8650	Meeting Support	annual board lunch, mtg refreshments	4,050	7,000	7,000	7,000	7,000	7,000	7,000
Total, 990					185,538	84,850	69,850	150,850	69,850	69,850	150,850
TOTAL					2,249,517	960,800	628,218	944,136	925,103	868,600	692,400

INDIRECT COSTS

CATEGORY	Proposed FY2022	Estimate FY2023	Estimate FY2024	Estimate FY2025	Estimate FY2026	Estimate FY2027	Estimate FY2028
Professional Services	30,000	30,300	30,600	30,910	31,220	31,530	31,850
Equipment Repair / Maintenance	200	200	200	200	200	200	200
Publications	3,000	3,030	3,060	3,090	3,120	3,150	3,180
Employee Professional Membership	7,500	7,580	7,660	7,740	7,820	7,900	7,980
Postage	750	760	770	780	790	800	810
Telephone	13,000	13,130	13,260	13,390	13,520	13,660	13,800
Building Maintenance and Reserve for Major Repairs	57,630	59,220	60,850	62,530	64,270	66,050	67,890
Printing	2,250	2,270	2,290	2,310	2,330	2,350	2,370
Advertising	1,500	1,520	1,540	1,560	1,580	1,600	1,620
Audit	16,200	16,700	17,300	17,900	18,500	19,100	19,700
Insurance	13,100	13,230	13,360	13,490	13,620	13,760	13,900
Legal Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000
General Supplies	6,000	6,060	6,120	6,180	6,240	6,300	6,360
Computer Supplies	12,500	12,630	12,760	12,890	13,020	13,150	13,280
Computer Software / Maintenance	20,000	20,200	20,400	20,600	20,810	21,020	21,230
Vehicle Maintenance	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Utilities	9,000	9,090	9,180	9,270	9,360	9,450	9,540
Local Travel	2,000	2,020	2,040	2,060	2,080	2,100	2,120
Other / Miscellaneous	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL	206,130	209,440	212,890	216,400	219,980	223,620	227,330

FINANCE COMMITTEE AGENDA ITEM V-B

Date: MARCH 18, 2021

Topic: Variance Report for October 1, 2020 – December 31, 2020

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2020 to December 31, 2020.

Background/Summary:

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2021 Unified Planning Work Program and Budget (UPWP), referred to hereinafter as budget.

Budget to actual variances by line item – revenue and expenses

The first page of the attachment shows budget to actual variances by line item. The grant revenues shown are for billings through December 31, 2020.

Revenue from member contributions is at 52% reflecting billings for the first two quarters as well as full year payments from two of our member agencies. Revenues from the management fee charged to Air Quality Board are at 35% of the budget.

Salaries and fringe expense, at 24%, are on budget at the end of the first quarter. As of December 31, 2020, COMPASS had 18 FTE's. One 0.5 FTE position was vacant as of December 31, 2020. This position was filled in February 2021. The three additional staff members for Air Quality Board operations are reflected in the Air Quality Board budget, not the COMPASS budget.

Total direct expenses are at 14% of budget overall.

- Professional Services is under budget with 9% of the budget expended. The largest planned projects for the year, the I-84 Operations Study (\$250,000) and the Household Travel Survey (\$850,000) had not gotten underway as of December 31, 2020. It is not expected that there will be a significant amount of unspent budget by the end of the fiscal year.
- Travel and Education, Printing, Other, Public Involvement, and Meeting Support are all under budget as of December 31, 2020 but are expected to catch up to budget as the year progresses.

Total indirect expenses at 21% are on budget. As in prior years, some indirect expense line items spend out early in the fiscal year. Staff anticipates 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 percent or more below budget for this point in the year. Items highlighted in yellow are 10 percent or more above budget for this point in the year. Explanations for these variances are provided in the attachment on the respective line items.

Balance sheet and cash summary

The fourth and final page of the attachment shows the balance sheet as of December 31, 2020. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

Implication (policy and/or financial):

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

More Information:

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

COMPASS

FY2021 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Budget	Actual	% of Budget Earned or Expended
Grant revenue	\$ 3,093,194	266,765	9%
Member contributions	955,132	499,086	52%
ID DEQ/ACAQB Awareness	110,000	-	0%
Air Quality Operations - Management Fee	76,278	24,407	32%
Orthophotography Project - Participants	116,583	-	0%
City of Boise - Project Development	9,839	-	0%
Idaho Transportation Department - TREDIS	16,200	-	0%
Idaho Transportation Department - Survey software	26,250	26,250	100%
Interest income	7,000	2,804	40%
Orthophotography Revenue - Sales	-	13,908	
Modeling revenue	-	5,621	
Maps and publications revenue	-	107	
Other income	-	-	
Subtotal, revenues	4,410,475	838,947	19%
Staff labor	1,406,200	339,180	24%
Payroll taxes and fringe benefits	654,151	148,299	23%
Subtotal, salaries and fringe expenses	2,060,351	487,480	24%
Professional services	1,707,947	157,729	9%
Equipment purchase	255,200	143,846	56%
Travel/education	59,600	4,113	7%
Printing	600	-	0%
Other	13,600	1,500	11%
Public involvement	99,086	3,312	3%
Meeting support	9,000	-	0%
Legislative services	102,950	22,420	22%
Carry Forward	150,510	-	0%
Subtotal, direct expenses	2,398,493	332,920	14%
Professional services	31,000	5,000	16%
Equipment repair	200	-	0%
Publications	3,000	141	5%
Employee professional memberships	7,500	2,220	30%
Postage	750	213	28%
Telephone	13,000	2,176	17%
Building maintenance/association	55,150	-	0%
Printing	2,250	-	0%
Advertising	1,500	915	61%
Audit	15,500	11,200	72%
Insurance	13,100	7,353	56%
Legal services	5,000	-	0%
General supplies	6,000	474	8%
Computer supplies	12,500	1,462	12%
Computer software/maintenance	20,000	8,397	42%
Vehicle maintenance	1,500	27	2%
Utilities	9,000	1,960	22%
Local travel	2,000	104	5%
Other	5,000	418	8%
Subtotal, indirect expenses	203,950	42,058	21%
Total, all expenses	4,662,794	862,458	18%
Change in fund balance	(252,319)	(23,511)	
Beginning fund balance	2,218,453	2,218,453	
Current fund balance	\$ 1,966,134	2,194,942	

COMPASS
FY2021 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of December 31, 2020, 25% of the fiscal year has passed. Programs that have expended 15% or less of their budgeted dollars are considered under budget. Programs that have expended 35% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses
 10% or more over budgeted expenses

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes
601	UPWP: Budget Development and Federal Assurances	Larsen	90,459	12,717	14%			90,459	12,717	14%	Under Budget. Work on this project will increase in second and third quarters. It is expected that this project will be on budget at the end of the fiscal year.
620	Demographics and Growth Monitoring	Miller	83,818	18,561	22%	2,500	216	86,318	18,777	22%	On Budget.
653	Communication and Education	Luft	99,078	33,980	34%	45,300	4,078	144,378	38,057	26%	On Budget.
661	Long-Range Planning	Itkonen	493,965	111,540	23%	727,671	144,394	1,221,636	255,934	21%	On Budget.
685	Resource Development/Funding	Tisdale	380,299	97,487	26%	144,439	8,363	524,737	105,851	20%	On Budget.
Subtotal, Projects			1,147,618	274,286	24%	919,910	157,051	2,067,528	431,336	21%	
701	General Membership Services	Itkonen	88,349	17,305	20%			88,349	17,305	20%	On Budget.
702	Air Quality Outreach	Luft	10,000	3,392	34%	100,000	11,980	110,000	15,372	14%	Under Budget. Staff anticipates the funds budgeted for this project will be fully expended by the end of the fiscal year.
703	General Public Services	Waldinger	22,777	13,227	58%	-		22,777	13,227	58%	Over Budget. Expenditures are directly related to the amount of services requested by the general public.
704	Air Quality Operations	Larsen	117,651	30,100	26%	-		117,651	30,100	26%	On Budget.
705	Transportation Liaison Services	Stoll	39,014	9,337	24%	-		39,014	9,337	24%	On Budget.
760	Legislative Services	Stoll	58,182	11,312	0%	115,050	16,425	173,232	27,737	16%	On Budget.
Subtotal, Services			335,973	84,673	25%	215,050	28,405	551,023	113,078	21%	
801	Staff Development	Larsen	64,599	15,621	24%	40,000	3,513	104,599	19,134	18%	On Budget.
820	Committee Support	Larsen	116,523	34,652	30%	2,000		118,523	34,652	29%	On Budget.
836	Regional Travel Demand Model	Waldinger	212,707	37,239	18%	22,200		234,907	37,239	16%	On Budget.
838	Travel Survey Data Collection	Waldinger	22,303	518	2%	850,000		872,303	518	0%	Under Budget. This project is expected to begin in the third quarter.
842	Congestion Management Process / I-84 Corr Plan	Mulhall	96,348	16,937	18%			96,348	16,937	18%	On Budget.

COMPASS

FY2021 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of December 31, 2020, 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	
860	Geographic Information System Maintenance	Adolfson	268,229	64,412	24%	173,383	29,824	17%	441,612	94,236	21%	On Budget.
Subtotal, System Maintenance			780,710	169,380	22%	1,087,583	33,337	3%	1,868,293	202,717	11%	
990	Direct Operations and Maintenance	Larsen				175,950	115,327	66%	175,950	115,327	66%	Over Budget. Total annual costs for the renewal of software licenses were charged in the first quarter. Staff anticipates this project will on budget by the end of the fiscal year.
Subtotal, Indirect and overhead			-	-		175,950	115,327	66%	175,950	115,327	66%	
GRAND TOTAL			2,264,301	528,338	23%	2,398,493	334,120	14%	4,662,794	862,458	18%	

COMPASS**Balance Sheet - December 31, 2020**

	<u>9/30/2020</u>	<u>12/31/2020</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	1,983,860	1,663,325
Accounts Receivable	479,876	570,800
Prepaid Expenses	2,019	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,465,755</u>	<u>2,234,125</u>
<u>LIABILITIES</u>		
Accounts Payable	104,879	369
Accrued Payroll Liabilities	139,973	36,365
Deferred Revenue	2,449	2,449
	<hr/>	<hr/>
Subtotal, liabilities	247,300	39,183
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	2,019	-
Assigned To: Set-Aside for CIM 2050 Tasks	170,849	150,000
Assigned To: Set-Aside for CIM Implementation Grant Program	51,083	50,000
Assigned To: Set-Aside for Orthophotography Cost	104,674	110,345
Assigned To: Set-Aside for FY20 Revenue Shortfall	30,387	27,469
Unassigned	1,859,443	1,857,129
	<hr/>	<hr/>
Subtotal, fund balance	2,218,455	2,194,942
TOTAL LIABILITIES AND FUND BALANCE	<u>2,465,755</u>	<u>2,234,125</u>

Cash & Investment Summary - December 31, 2020

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
Petty Cash	n/a	200
ID Central Credit Union Share Savings	0.10%	25
ID Central Credit Union Money Market Checking	0.15%	27,104
ID Central Credit Union Premium Money Market Savings	0.20%	50,017
Local Government Investment Pool	0.45%	931,413
ID Central Credit Union 60 Month CD	2.50%	187,696
Banner Bank 36 Month CD #8093	1.20%	155,966
Banner Bank 60 Month CD #8069	1.20%	155,452
Banner Bank 60 Month CD #8101	1.87%	155,452
		<hr/>
Total Cash Balance		<u>1,663,325</u>

FINANCE COMMITTEE AGENDA ITEM V-C DATE: MARCH 18, 2021

Topic: FY2022 General and Special Membership Dues

Request/Recommendation:

COMPASS staff seeks a recommendation of the proposed FY2022 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 FY2021 population estimates recommended by the Demographic Advisory Workgroup at its March 3, 2021, meeting to calculate the proposed FY2022 membership dues. The per capita rate used in the calculation is identical to the rate approved by the COMPASS Board for FY2015 through FY2021 dues. The change in dues for each entity in Ada and Canyon Counties reflects the change in estimated population from FY2020.

Implication (policy and/or financial):

The proposed dues will be used in the development of the draft FY2021 Unified Planning Work Program and Budget to be presented to the Finance Committee in its June 17, 2021, meeting.

More Information:

- 1) Attachments: Member Dues Calculation Policy
Proposed FY2022 Membership Dues
- 2) For detailed information contact: Meg Larsen, 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.

T:\FY19\900 Operations\Finance\FY2019 Packets\3-21-2019 Meeting\V C 2 Member Dues Policy.pdf

**COMPASS
PROPOSED FY2022 MEMBERSHIP DUES**

	Actual FY 2021 Membership Dues		Proposed FY2022 Membership Dues		
	FY2020 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	FY2021 Estimated Population	Dues amount per person in jurisdiction \$ 1.322725	Change
GENERAL MEMBERS					\$ -
ADA COUNTY					
Ada County	61,480	\$ 235,317	518,300	241,931	\$ 6,614
Ada County Highway District	502,970	235,317	518,300	241,931	6,614
City of Boise	240,380	105,986	241,590	106,519	533
City of Eagle	32,560	14,356	34,470	15,198	842
City of Garden City	12,460	5,494	12,570	5,542	48
City of Kuna	24,890	10,974	27,570	12,156	1,182
City of Meridian	119,350	52,622	127,890	56,388	3,766
City of Star	11,860	5,229	13,400	5,904	675
TOTAL ADA COUNTY	502,970	665,295	518,300	\$ 685,569	\$ 20,274
CANYON COUNTY					
Canyon County	50,960	114,775	243,380	118,802	\$ 4,027
Canyon Highway District No. 4		44,323	91,380	44,458	135
Nampa Highway District No. 1			133,060		-
Golden Gate Hwy District No. 3		6,029	9,840	5,906	(123)
Notus Parma Highway District			9,100		-
City of Caldwell	61,210	26,988	63,760	28,112	1,124
City of Greenleaf	870	384	900	397	13
City of Melba	590	260	590	260	-
City of Middleton	9,780	4,312	10,420	4,594	282
City of Nampa	106,860	47,115	110,980	48,932	1,817
City of Notus	570	251	570	251	-
City of Parma	2,160	952	2,210	974	22
City of Wilder	1,810	798	1,830	807	9
TOTAL CANYON COUNTY	234,810	\$ 246,187	243,380	\$ 253,493	\$ 7,306
SPECIAL MEMBERS					
Boise State University		9,100		9,400	\$ 300
Capital City Development Corporation		9,100		9,400	300
Department of Environmental Quality		9,100		9,400	300
Idaho Transportation Department		9,100		9,400	300
Valley Regional Transit		9,100		9,400	300
TOTAL SPECIAL MEMBERS		\$ 45,500		\$ 47,000	\$ 1,500
TOTAL MEMBER DUES		\$ 956,982		\$ 986,062	\$ 29,080

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