



*Working together to plan for the future*

**FINANCE COMMITTEE MEETING  
FEBRUARY 26, 2015 — 12:00 PM  
COMPASS 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM  
700 NE 2<sup>ND</sup> STREET, SUITE 200  
MERIDIAN, IDAHO**

**\*\* AGENDA \*\***

**I. AGENDA ADDITIONS/CHANGES**

**II. OPEN DISCUSSION/ANNOUNCEMENTS**

**III. CONSENT AGENDA**

Page 2 \*A. Approve December 11, 2014, Finance Committee Meeting Minutes

**IV. INFORMATION/DISCUSSION ITEM**

Page 4 \*A Discuss Five Year Revenue and Expenses Estimates and Assumptions

**V. ACTION ITEMS**

A. Elect Chair and Vice Chair

Page 10 \*B. Recommend COMPASS Board Approval of Revision 2 of the FY2015 Unified Planning Work Program and Budget

Page 15 \*C. Approve Variance Report for October 1, 2014 – December 31, 2014

D. Recommend COMPASS Board Approval of the FY2016 General and Special Membership Dues

**VI. OTHER**

**VII. ADJOURNMENT**

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

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**FINANCE COMMITTEE MEETING  
DECEMBER 11, 2014  
COMPASS, 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM  
MERIDIAN, IDAHO**

**\*\*MINUTES\*\***

**ATTENDEES:** Rebecca Arnold, Commissioner, Ada County Highway District, **Chair**  
Craig Hanson, Commissioner, Canyon County, **via telephone**  
John McEvoy, Commissioner, Canyon Highway District #4  
Garret Nancolas, Mayor, City of Caldwell  
Charlie Rountree, Councilman, City of Meridian  
Steve Rule, Commissioner, Canyon County, **Vice Chair**  
Rick Yzaguirre, Commissioner, Ada County

**OTHERS PRESENT:** Nancy Brecks, Community Planning Association  
Ryan Head, Ada County Highway District  
Megan Larsen, Community Planning Association  
Matt Stoll, Community Planning Association  
Josh Tyree, Harris & Co.

**CALL TO ORDER:**

Chair Rebecca Arnold called the meeting to order at 12:10 pm.

**AGENDA ADDITIONS/CHANGES**

None.

**OPEN DISCUSSION/ANNOUNCEMENTS**

None.

**CONSENT AGENDA**

**A. Approve November 20, 2014, Finance Committee Meeting Minutes**

Charlie Rountree moved and Rick Yzaguirre seconded approval of the Consent Agenda as presented. Motion passed unanimously.

**ACTION ITEMS**

**A. Approve Draft 2014 Audit**

Josh Tyree from Harris & Co., PLLC presented the 2014 audit report. Josh stated it was an unqualified opinion with no reportable conditions or material weaknesses identified. COMPASS qualifies as a low-risk auditee.

After discussion, **Steve Rule moved and John McEvoy seconded approval of the 2014 audit as presented. Motion passed unanimously.**

**B. Recommend Board Approval of Canyon County General Membership Dues Calculation Policy**

Megan Larsen presented the proposed Canyon County General Membership Dues Calculation Policy, as recommended by the Canyon County general membership dues formula workgroup.

After discussion, **Steve Rule moved and Garret Nancolas seconded recommending the Canyon County General Membership Dues Calculation Policy for COMPASS Board approval as presented. Motion passed unanimously.**

**C. Establish 2015 Finance Committee Meeting Dates**

Megan Larsen presented the proposed 2015 Finance Committee meeting dates.

After discussion, **Rick Yzaguirre moved and Charlie Rountree seconded approval of the 2015 Finance Committee meeting dates as presented. Motion passed unanimously.**

**ADJOURNMENT**

**Chair Arnold adjourned the meeting at 12:40 pm.**

**Dated this 26th day of February 2015.**

**Approved:**

**By: \_\_\_\_\_  
Rebecca Arnold, Chair**

**Attest:**

**By: \_\_\_\_\_  
Steve Rule, Vice Chair**

## FINANCE COMMITTEE AGENDA ITEM IV-A DATE: FEBRUARY 26, 2015

### **Topic: Five Year Revenue and Expense Projections**

#### **Request/Recommendation:**

Information only.

#### **Background/Summary:**

COMPASS staff has prepared the attached worksheet, "Projected Revenue and Expense, FY2016-FY2020." The projections and the underlying assumptions used to calculate them are presented to the Finance Committee before the Unified Planning Work Program (UPWP) for the coming fiscal year is prepared. The Finance Committee then has an opportunity to ask questions and provide feedback, if any, on the assumptions and activities that are tentatively planned for the UPWP.

The revenue and expense projections shown in the attachment include the following assumptions:

1. Proposed total membership dues are calculated using the same per capita rate as that approved by the Board in FY2015. The increase in dues shown in FY2016 results from the corresponding increase in estimated population in the jurisdictions compared to FY2014. For FY2017 through FY2020, membership dues are shown at the same amount as FY2016 because population estimates are not yet known.
2. The projected revenue from the Consolidated Planning Grant reflects the amount included in the FY2015-FY2019 Regional Transportation Improvement Program (TIP), with the historical obligation authorization percentage of 94.10% applied.
3. Annual revenue of \$306,705 from off-the-top STP-TMA funds, as approved by the COMPASS Board on April 19, 2010, continues.
4. STP-TMA revenues for the *Communities in Motion* (CIM) 2040 2.0 update, the proposed freight study, proposed updates to the intelligent transportation systems plan, and the proposed update to the congestion management study are included, as reflected in the FY2015-FY2019 TIP. There are corresponding expenses associated with these revenues.
5. Revenues include the funds committed for FY2016 by the Department of Environmental Quality and the Air Quality Board for the air quality outreach program. There are corresponding expenses associated with these revenues.
6. Revenues include funds released from fund balance for the orthophotography projects planned for FY2016 and FY2019. COMPASS is setting aside funds annually to prepare for this service to members.
7. Interest revenues decline over time, reflecting the declining agency fund balance.
8. Salary costs include an annual 3% overall increase. Distribution of individual salary adjustments will be determined annually.

9. A 5% annual increase in health benefits costs is included as a contingency for years FY2016 through FY2019.
10. Indirect expenses are projected to remain flat over the five year period. COMPASS staff continues to find modest savings in certain categories of indirect and expects these savings to offset modest increases that may occur in other categories of indirect.
11. Direct expenses include costs to prepare the CIM 2040 2.0 update.
12. FY2015 and FY2016 include direct expenditures for bluetooth sensors and portable equipment to enhance travel time data collection capability. COMPASS expects to begin deploying this technology in fall 2015.
13. Direct expenses are included in FY2019 for the proposed freight study, proposed congestion management study, and proposed updates to the ITS plan. There are corresponding STP-TMA revenues associated with these expenses.
14. Direct expenses are included for the planned orthophotography projects in FY2016 and FY2019.
15. The annual expenses shown for the Regional Data Center are a preliminary estimate. The Regional Data Center will have annual costs for both software maintenance and server space utilization. More precise cost estimates will be possible after the Regional Data Center is fully deployed. The current run rate on these costs is about \$1,000.
16. Direct expenses for all other programs are fairly stable and consistent with current year activities.

The projected revenue and expense worksheet shows the change in fund balance by year, based on the assumptions and activities described above. The worksheet also shows the projected ending available fund balance as of the end of each fiscal year. The *available* fund balance shown does not include the three month reserve required by Finance Committee policy. The three month reserve is not considered available.

**Implication (policy and/or financial):**

The five year revenue and expense projections provide the starting point for the preparation of the FY2016 UPWP.

**More Information:**

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

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
PROJECTED REVENUE AND EXPENSE  
FY2016 - FY2020**

	UPWP Rev-1 FY2015	Estimate FY2016	Estimate FY2017	Estimate FY2018	Estimate FY2019	Estimate FY2020
<b>REVENUES</b>						
<b>MEMBER DUES (for Local Match &amp; Other Costs)</b>						
1	General Membership	806,974	837,209	837,209	837,209	837,209
1	Special Membership	40,500	41,850	41,850	41,850	41,850
<b>FEDERAL-AID</b>						
	CPG - FY13 Carryover	704,993				
2	CPG - FY15 - FY20	1,198,033	1,169,259	1,169,259	1,169,259	1,169,259
3	STP-TMA/U - Off-The-Top funds for Planning	289,051	306,705	306,705	306,705	306,705
	STP-TMA - Key #13048, Onboard Transit Survey	324,310				
	STP-TMA - Key #13047, <i>Communities in Motion</i> Update		210,338	74,128		
	STP-TMA - K# 18948, Freight Study			370,640		
	STP-TMA - K# 18694, Update Treasure Valley ITS				231,650	
	STP-TMA - Key #18998, Congestion Management					69,495
<b>OTHER REVENUES</b>						
	DEQ/ACAQB contributed funds for air quality outreach	82,500	75,000			
	Release of funds set aside for orthophotography		131,500		130,000	
	Interest income	4,056	3,500	3,080	2,420	2,340
<b>TOTAL PROJECTED REVENUE</b>						
	3,450,416	2,775,361	2,432,231	2,728,803	2,719,093	2,426,858
<b>EXPENSES</b>						
4	Salary	1,190,683	1,206,310	1,242,500	1,279,780	1,318,170
	Overtime and Bonus, Including FICA and PERSI	20,000	20,000	20,000	20,000	20,000
	Sick time trade, including FICA and PERSI	10,000	10,000	10,000	10,000	10,000
	Interns, including payroll taxes	12,500	12,500	12,500	12,500	12,500
	Fringe - PERSI, FICA, SUI, Workers Comp	230,490	237,150	244,020	251,090	265,870
5	Fringe - Health benefits	268,393	283,670	297,850	312,740	344,800
	Subtotal	1,732,066	1,769,630	1,826,870	1,886,110	2,010,890
	Percentage change from prior year		2.17%	3.23%	3.24%	3.25%
	Indirect Operations and Maintenance	218,093	218,100	218,100	218,100	218,100
	Direct Operations and Maintenance	1,406,875	788,450	367,450	899,670	316,950
	Grant Implementation Program Funding	147,427	50,000	50,000	50,000	50,000
	Set Aside for Orthophotography	61,500		65,000	65,000	65,000
<b>TOTAL PROJECTED EXPENSE</b>						
	3,565,961	2,826,180	2,527,420	3,118,880	2,970,495	2,660,940
	Percentage change from prior year		-20.75%	-10.57%	23.40%	-4.76%
<b>CHANGE IN FUND BALANCE</b>						
	(115,545)	(50,819)	(95,189)	(390,077)	(251,402)	(234,082)

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 PROJECTED REVENUE AND EXPENSE  
 FY2016 - FY2020

	UPWP Rev-1 FY2014	Estimate FY2016	Estimate FY2017	Estimate FY2018	Estimate FY2019	Estimate FY2020
<i>Beginning cash balance from audited financial statements</i>	1,380,845					
<b>Less: 3 month reserve</b>	<b>700,000</b>					
<i>Available fund balance at beginning of year</i>	680,845	565,300	514,481	419,291	29,214	(222,189)
Release from (deposit to) fund balance	(115,545)	(50,819)	(95,189)	(390,077)	(251,402)	(234,082)
<b>Available fund balance at end of year</b>	<b>565,300</b>	<b>514,481</b>	<b>419,291</b>	<b>29,214</b>	<b>(222,189)</b>	<b>(456,271)</b>

**ASSUMPTIONS:**

- 1 Rate per capita for dues assumed to remain the same; dues growth results from projected population growth of 2%
- 2 Projections of federal funds for FY2015 through FY2019 as reflected in the Regional Transportation Improvement Program.
- 3 Continue with \$306,000 off-the-top STP-TMA Funds, as approved by the COMPASS Board on April 10, 2010.
- 4 Salary costs include an overall annual increase of 3%; specific distribution of salary adjustments to be determined annually.
- 5 Health benefits assumed to increase 5% annually.

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 PROJECTED REVENUE AND EXPENSE  
 FY2016 - FY2020**

**INDIRECT COSTS**

<b>CATEGORY</b>	<b>UPWP Rev-1 FY2015</b>	<b>Estimate FY2016</b>	<b>Estimate FY2017</b>	<b>Estimate FY2018</b>	<b>Estimate FY2019</b>	<b>Estimate FY2020</b>
Professional Services	30,000	30,000	30,000	30,000	30,000	30,000
Equipment Repair / Maintenance	2,000	2,000	2,000	2,000	2,000	2,000
Travel / Education	2,500	2,500	2,500	2,500	2,500	2,500
Publications	1,500	1,500	1,500	1,500	1,500	1,500
COMPASS Membership	12,000	12,000	12,000	12,000	12,000	12,000
Employee Professional Membership	9,500	9,500	9,500	9,500	9,500	9,500
Postage	1,500	1,500	1,500	1,500	1,500	1,500
Telephone	13,100	13,100	13,100	13,100	13,100	13,100
Building Maintenance and Reserve for Major Repairs	41,293	41,300	41,300	41,300	41,300	41,300
Printing	2,000	2,000	2,000	2,000	2,000	2,000
Advertising	5,000	5,000	5,000	5,000	5,000	5,000
Audit	16,000	16,000	16,000	16,000	16,000	16,000
Insurance	13,000	13,000	13,000	13,000	13,000	13,000
Legal Services	10,000	10,000	10,000	10,000	10,000	10,000
General Supplies	4,500	4,500	4,500	4,500	4,500	4,500
Computer Supplies	10,500	10,500	10,500	10,500	10,500	10,500
Computer Software / Maintenance	24,200	24,200	24,200	24,200	24,200	24,200
Commuting Incentive	500	500	500	500	500	500
Vehicle Maintenance	3,000	3,000	3,000	3,000	3,000	3,000
Utilities	12,000	12,000	12,000	12,000	12,000	12,000
Local Travel	2,500	2,500	2,500	2,500	2,500	2,500
Other / Miscellaneous	1,500	1,500	1,500	1,500	1,500	1,500
<b>TOTAL</b>	<b>218,093</b>	<b>218,100</b>	<b>218,100</b>	<b>218,100</b>	<b>218,100</b>	<b>218,100</b>



**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
PROJECTED REVENUE AND EXPENSE  
FY2016 - FY2020**

**DIRECT COSTS SUMMARY**

<b>PROGRAM</b>	<b>UPWP Rev-1 FY2015</b>	<b>Estimate FY2016</b>	<b>Estimate FY2017</b>	<b>Estimate FY2018</b>	<b>Estimate FY2019</b>	<b>Estimate FY2020</b>
605 - Multi-Modal Service Analysis	130,000	-	-	-	-	-
620 - Growth and Transportation System Monitoring	1,750	-	-	-	-	-
647 - Regional Growth Issues and Options	1,500	-	-	-	-	-
653 - Communications and Education	98,185	61,500	56,500	87,720	60,025	-
661 - Communities in Motion	137,465	135,000	28,000	110,000	8,000	-
685 - Transportation Improvement Program	3,500	3,200	3,200	3,200	3,200	3,200
686 - Project/Scope Development	125,000					
701 - General Membership Services	12,365	-	-	-	-	-
702 - Air Quality Outreach	75,000	75,000	-	-	-	-
760 - Legislative Services	112,550	106,050	106,050	106,050	106,050	106,050
801 - Staff Development	28,500	28,500	28,500	28,500	28,500	28,500
820 - Committee Support	2,000	2,000	2,000	2,000	2,000	2,000
836 - Regional Travel Demand Model	59,000	25,000	50,000	25,000	25,000	25,000
838 - Household Travel Survey	350,000	-	-	-	-	-
840 - Freight study	-	-	-	-	250,000	75,000
842 - Congestion Management and ITS	109,000	80,000	-	400,000	-	-
860 - Geographic Information System Maintenance	1,200	1,200	1,200	1,200	1,200	1,200
861 - Regional Orthophotography	-	195,000	-	-	195,000	-
862 - Regional Data Center	52,360	40,000	40,000	40,000	40,000	40,000
990 - Direct Operations / Maintenance	316,427	86,000	167,000	211,000	86,000	151,000
<b>TOTAL</b>	<b>1,615,802</b>	<b>838,450</b>	<b>482,450</b>	<b>1,014,670</b>	<b>804,975</b>	<b>431,950</b>



## FINANCE COMMITTEE AGENDA ITEM V-B DATE: FEBRUARY 26, 2015

### **Topic: Revision 2 of the FY2015 Unified Planning Work Program and Budget**

#### **Background/Summary:**

Federal metropolitan planning rules require that COMPASS produce a Unified Planning Work Program and Budget (UPWP), which is periodically amended to accommodate changes in revenues, expenses, staffing, and scope. These amendments are accomplished through a Board resolution with subsequent distribution of the approved resolution and documents to the appropriate funding agencies. Prior to presentation to the Board, proposed modifications of these documents are brought to the Finance Committee.

Revision 2 of the FY2015 UPWP is proposed for the following reason:

To add \$18,750 of revenue and expense (*\$15,000 federal aid and \$3,750 matching funds*) to reflect the award of "Technology Deployment Funds."

Technology Deployment Funds will pay for at least three (3) automated bicycle counters that will enable COMPASS to receive bicycle demand data on the system at dangerous locations. These counters will provide quantitative data to plan alternative solutions to unsafe roadway conditions which may include revising posted automobile speeds, adding bike lanes and signage, and identifying parallel routes.

#### **Request/Recommendation:**

Review and recommend COMPASS Board approval of staff prepared changes to Revision 2 of the FY2015 UPWP.

#### **Implication (policy and/or financial):**

Without COMPASS Board adoption of Revision 2 of the FY2015 UPWP, the agency cannot make full use of financial resources.

#### **More Information:**

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

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**  
**Recommended Changes to FY2015 - Revision 2**  
**Summary**

<b>FY2015 Rev 1 UPWP Revenues</b>		<b>3,565,961</b>	<b>FY2015 Rev 1 UPWP Expenses</b>	<b>3,565,961</b>
1	Add new discretionary funds from Federal Highway Administration for T2 Deployment Program.  Add fund balance for 20% match requirement.	15,000  3,750	Program 605, Multi Modal Planning; Treasure Valley Bicycle and Pedestrian Data Collection.  Add \$18,750 for additional bicycle and pedestrian counters.	18,750
<b>FY2015 Revision 2 UPWP Revenues</b>		<b>3,584,711</b>	<b>FY2015 Revision 2 UPWP Revenues</b>	<b>3,584,711</b>

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
FY2015 UNIFIED PLANNING WORK PROGRAM and Budget - Revision 2  
REVENUE AND EXPENSE SUMMARY**

<b>REVENUE</b>	<b>FY2015 Revision 1</b>	<b>FY2015 Revision 2</b>
<b>GENERAL MEMBERSHIP</b>		
Ada County	199,509	199,509
Ada County Highway District	199,509	199,509
Canyon Highway District No. 4	11,964	11,964
Nampa Highway District No. 1	11,964	11,964
City of Boise	95,999	95,999
City of Caldwell	31,375	31,375
Canyon County	131,049	131,049
City of Eagle	10,344	10,344
City of Garden City	4,921	4,921
City of Kuna	7,085	7,085
City of Meridian	37,583	37,583
City of Middleton	4,067	4,067
City of Nampa	56,110	56,110
City of Parma	1,329	1,329
City of Star	3,148	3,148
City of Wilder	1,018	1,018
<b>Subtotal</b>	<b>806,974</b>	<b>806,974</b>
<b>SPECIAL MEMBERSHIP</b>		
Boise State University	8,100	8,100
Capital City Development Corporation	8,100	8,100
Department of Environmental Quality	8,100	8,100
Idaho Transportation Department	8,100	8,100
Valley Regional Transit	8,100	8,100
<b>Subtotal</b>	<b>40,500</b>	<b>40,500</b>
<b>GRANTS AND SPECIAL PROJECTS</b>		
<b>FHWA/FTA - Consolidated Planning Grants</b>		
CPG - FY2014 K# 12380 Ada County - Carry Over	468,944	468,944
CPG - FY2014 K# 12380 Canyon County - Carry Over	236,049	236,049
CPG - FY2015 K# 12381 Ada County	886,544	886,544
CPG - FY2015 K# 12381 Canyon County	311,489	311,489
<b>Sub Total CPG Grants</b>	<b>1,903,026</b>	<b>1,903,026</b>
STP TMA - K# 12373, off-the-top funds for Planning	289,051	289,051
STP TMA - K# 13048, onboard transit survey	324,310	324,310
FHWA - T2 Deployment Program		15,000
<b>Subtotal</b>	<b>613,361</b>	<b>628,361</b>
<b>OTHER REVENUE SOURCES</b>		
Idaho Department of Environmental Quality	18,150	18,150
Ada County Air Quality Board	64,350	64,350
Interest Income	4,056	4,056
<b>Subtotal</b>	<b>86,556</b>	<b>86,556</b>
<b>COMPASS REVENUE</b>	<b>3,450,416</b>	<b>3,465,416</b>
Draw From Fund Balance	115,545	119,295
<b>TOTAL, ALL RESOURCES</b>	<b>3,565,961</b>	<b>3,584,711</b>

<b>EXPENSE</b>	<b>FY2015 Revision 1</b>	<b>FY2015 Revision 2</b>
<b>SALARY, FRINGE &amp; CONTINGENCY</b>		
Salary	1,190,683	1,190,683
Fringe	498,883	498,883
Medical Expense Reimbursement Plan	-	-
Salary Contingency (Overtime and Bonus)	20,000	20,000
Sick Time Trade	10,000	10,000
Interns	12,500	12,500
<b>Subtotal</b>	<b>1,732,066</b>	<b>1,732,066</b>
<b>INDIRECT OPERATIONS &amp; MAINTENANCE</b>		
COMPASS	218,093	218,093
<b>Subtotal</b>	<b>218,093</b>	<b>218,093</b>
<b>DIRECT OPERATIONS &amp; MAINTENANCE</b>		
605, Treasure Valley Bicycle and Pedestrian Data Collection	130,000	148,750
620, Growth and Transportation Monitoring	1,750	1,750
647, Regional Growth Issues and Options	1,500	1,500
653, Communications and Education	98,185	98,185
661, <i>Communities in Motion</i>	137,465	137,465
685, Transportation Improvement Program	3,500	3,500
686, Planning for Project Development	125,000	125,000
701, General Membership Services	12,365	12,365
702, Air Quality Outreach	75,000	75,000
760, Legislative Services	112,550	112,550
801, Staff Development	28,500	28,500
820, Committee Support	2,000	2,000
836, Regional Travel Demand Model	59,000	59,000
838, Household Travel Survey	350,000	350,000
842, Congestion Management and ITS	109,000	109,000
860, Geographic Information System Maintenance	1,200	1,200
861, Regional Orthophotography		
862, Regional Data Center	52,360	52,360
990, Direct Operations and Maintenance	316,427	316,427
<b>Subtotal</b>	<b>1,615,802</b>	<b>1,634,552</b>
<b>COMPASS EXPENSE</b>	<b>3,565,961</b>	<b>3,584,711</b>

<b>COMPASS REVENUE AND EXPENSE SUMMARY</b>		
TOTAL REVENUE	<b>3,565,961</b>	<b>3,584,711</b>
LESS: TOTAL EXPENSES	<b>3,565,961</b>	<b>3,584,711</b>
CHANGE IN FUND BALANCE	<b>0</b>	<b>0</b>

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FY2015 - Revision 2

REVENUE AND EXPENSE SUMMARY

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2015 UNIFIED PLANNING WORK PROGRAM and Budget - Revision 2  
 EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE

WORK PROGRAM NUMBER	EXPENSES				FEDERAL FUNDING SOURCES								MATCH, LOCAL & OTHER FUNDING				TOTAL FUNDING SOURCES
	Work Days	Labor & Indirect Cost	Direct Cost	Total Cost	FY14 CPG Ada County K# 12380	FY14 CPG Canyon County K# 12380	FY15 CPG Ada County K# 12381	FY15 CPG Canyon County K# 12381	STP-TMA K# 12373; off the Top	STP-TMA K# 13048; On Board Transit	FHWA T2 Deployment Program	Total Federal Funds	Required Match	Local Funds	Other Revenue	Total Local & Other	
601 UPWP/Budget Development & Fed assurances	203	122,307	-	122,307	12,047	6,069	53,361	18,748	19,873			110,098	12,208			12,208	122,307
605 Multi Modal Planning	305	162,591	148,750	311,341	1,961	988	198,442	69,723			15,000	286,115	25,226			25,226	311,341
620 Growth and Transportation System Monitoring	169	83,354	1,750	85,104	499	252	57,799	20,308				78,858	6,247			6,247	85,104
647 Regional Growth Issues and Options	144	70,050	1,500	71,550	563	284	48,435	17,018				66,299	5,252			5,252	71,550
653 Communications and Education	270	136,320	98,185	234,505								-		227,645	6,860	234,505	234,505
661 Communities in Motion	540	307,033	137,465	444,498	72,754	28,963	175,193	58,285	76,676			411,872	32,626			32,626	444,498
685 Transportation Improvement Program	502	272,688	3,500	276,188	58,747	29,594	67,264	23,633	76,676			255,915	20,272			20,272	276,188
686 Project/Scope Development	93	54,000	125,000	179,000	33,274	16,762			115,825			165,861	13,139			13,139	179,000
692 Regional Asset and Resource Maintenance Report	9	5,034	-	5,034	47	24	3,399	1,194				4,665	370			370	5,034
693 Grant Research & Assistance	20	12,067	-	12,067								-		12,067		12,067	12,067
<b>TOTAL PROJECTS</b>	<b>2,255</b>	<b>1,225,444</b>	<b>516,150</b>	<b>1,741,594</b>	<b>179,893</b>	<b>82,936</b>	<b>603,894</b>	<b>208,909</b>	<b>289,051</b>	<b>-</b>	<b>15,000</b>	<b>1,379,683</b>	<b>115,339</b>	<b>239,712</b>	<b>6,860</b>	<b>361,911</b>	<b>1,741,594</b>
701 General Membership Services	116	61,164	12,365	73,529	45,308	22,824						68,132	5,397			5,397	73,529
702 Air Quality Outreach	12	7,500	75,000	82,500								-			82,500	82,500	82,500
703 General Public Services	33	16,843	-	16,843								-		16,843		16,843	16,843
705 Transportation Liaison Services	70	47,954	-	47,954	29,549	14,886						44,434	3,520			3,520	47,954
720 State Street Corridor Implementation	5	3,053	-	3,053	46		2,783					2,829	224			224	3,053
760 Legislative Services	76	59,784	112,550	172,334								-		165,834	6,500	172,334	172,334
761 Blueprint for Good Growth	10	6,988	-	6,988	84		6,391					6,475	513			513	6,988
<b>TOTAL SERVICES</b>	<b>322</b>	<b>203,286</b>	<b>199,915</b>	<b>403,201</b>	<b>74,987</b>	<b>37,710</b>	<b>9,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,870</b>	<b>9,654</b>	<b>182,677</b>	<b>89,000</b>	<b>281,331</b>	<b>403,201</b>
801 Staff Development	100	54,978	28,500	83,478	51,438	25,912						77,350	6,127			6,127	83,478
820 Committee Support	165	94,701	2,000	96,701	59,586	30,017						89,603	7,098			7,098	96,701
836 Regional Travel Demand Model	229	115,648	59,000	174,648	38,734	19,513	76,651	26,931				161,829	12,819			12,819	174,648
838 On-Board Transit and Household Travel Survey	27	15,794	350,000	365,794	156	78	10,656	3,744				338,945	26,849			26,849	365,794
842 Congestion Management Process	119	52,967	109,000	161,967	473	238	110,532	38,836				150,078	11,888			11,888	161,967
860 Geographic Information System Maintenance	322	135,766	1,200	136,966	39,430	27,616	44,302	15,565	-			126,913	10,053			10,053	136,966
862 Regional Data Center	94	51,574	52,360	103,934	24,248	12,029	31,336	17,503				85,115	6,742	12,077		18,819	103,934
<b>TOTAL SYSTEM MAINTENANCE</b>	<b>1,056</b>	<b>521,428</b>	<b>602,060</b>	<b>1,123,488</b>	<b>214,064</b>	<b>115,403</b>	<b>273,477</b>	<b>102,579</b>	<b>-</b>	<b>324,310</b>	<b>-</b>	<b>1,029,833</b>	<b>81,578</b>	<b>12,077</b>	<b>-</b>	<b>93,655</b>	<b>1,123,488</b>
990 Direct Operations / Maintenance	-	-	316,427	316,427								-		210,186	106,241	316,427	316,427
991 Support Services Labor	1,490	-	-	-								-				-	-
999 Indirect Operations/Maintenance	-	-	-	-								-				-	-
<b>TOTAL INDIRECT/OVERHEAD</b>	<b>1,490</b>	<b>-</b>	<b>316,427</b>	<b>316,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,186</b>	<b>106,241</b>	<b>316,427</b>	<b>316,427</b>
<b>G R A N D T O T A L</b>	<b>5,123</b>	<b>1,950,159</b>	<b>1,634,552</b>	<b>3,584,711</b>	<b>468,944</b>	<b>236,049</b>	<b>886,544</b>	<b>311,489</b>	<b>289,051</b>	<b>324,310</b>	<b>15,000</b>	<b>2,531,387</b>	<b>206,571</b>	<b>644,652</b>	<b>202,101</b>	<b>1,053,325</b>	<b>3,584,711</b>

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
FY2015 UNIFIED PLANNING WORK PROGRAM and Budget - Revision 2  
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)	FY2016 CARRY- FORWARD
605 Multi Modal Planning	-									
Treasure Valley Bicycle and Pedestrian Data Collection	148,750		148,750							
620 Regional Growth Issues and Options	1,750		1,000	500			250			
647 Regional Growth Issues and Options	1,500	1,500								
653 Communications and Education	98,185	61,360				1,000	34,400	1,425		
661 Communities in Motion	137,465	105,644			23,821	-	8,000			
685 Transportation Improvement Program	3,500						3,500			
686 Project/Scope Development	125,000	125,000								
701 General Membership Services	12,365	12,365								
702 Air Quality Outreach	75,000	75,000								
760 Legislative Services	112,550			9,000		17,600			85,950	
801 Staff Development	28,500			28,500						
820 Committee Support	2,000							2,000		
836 Regional Travel Demand Model	59,000	59,000								
838 On-Board Transit and Household Travel Survey	350,000	350,000								
842 Congestion Management Process	109,000	15,000	94,000							
860 Geographic Information System Maintenance	1,200					1,200				
862 Regional Data Center	52,360	52,360								
990 Direct Operations / Maintenance	47,500	1,000	36,500	8,000				2,000		
990 - Grant Implementation Program	147,427					147,427				
990 - Ortho Project	61,500									61,500
990 - TREDIS Renewal (3 yrs)	60,000		60,000							
<b>GRAND TOTAL</b>	<b>1,634,552</b>	<b>858,229</b>	<b>340,250</b>	<b>46,000</b>	<b>23,821</b>	<b>167,227</b>	<b>46,150</b>	<b>5,425</b>	<b>85,950</b>	<b>61,500</b>

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## FINANCE COMMITTEE AGENDA ITEM V-C DATE: FEBRUARY 26, 2015

**Topic: Variance Report for October 1, 2014 – December 31, 2014**

**Request/Recommendation:**

Staff seeks approval of the Variance Report dated October 1, 2014 to December 31, 2014.

**Background/Summary:**

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2015 Unified Planning Work Program and Budget, 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, 2014.

Salaries and fringe expense are on budget at the end of the first quarter.

Direct expense is below budget for this point in the year. Expenditures for professional services for *Communities in Motion*, project and scope development, air quality outreach, legislative services, regional travel demand model, on-board transit survey, congestion management, and Regional Data Center are expected to occur in the second through fourth quarters. The purchase of bicycle and pedestrian counters is expected to occur in the third and fourth quarters of this fiscal year.

Indirect expenses are in line with budgeted expectations for this point in the year.

The change in fund balance, an increase for the first quarter, is expected to be a draw from fund balance by the end of the fiscal year as more direct expenditures are made.

**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 for this point in the year. Items highlighted in yellow are 10% 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, 2014. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

**Implication (policy and/or financial):**

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

**More Information:**

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

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**COMPASS**

**FY2015 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES**

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 2,516,387	\$ 402,032	16%
ID DEQ/ACAQB Awareness	82,500		0%
Member contributions	847,474	424,402	50%
Modeling revenue	-	560	
Interest income	4,055	1,301	32%
Orthophotography revenue	-	640	
Maps and publications revenue	-	376	
Other income	-	-	
<b>Subtotal, revenues</b>	<b>3,450,416</b>	<b>829,310</b>	<b>24%</b>
Staff labor	1,190,683	315,578	27%
Payroll taxes and fringe benefits	541,383	123,046	23%
<b>Subtotal, salaries and fringe expenses</b>	<b>1,732,066</b>	<b>438,624</b>	<b>25%</b>
Professional services	858,229	38,766	5%
Equipment purchase	321,500	78,452	24%
Travel education	46,000	17,157	37%
Printing	23,821	-	0%
Other	19,800	1,570	8%
Other: Implementation grant program	147,427	29,998	20%
Public involvement	46,150	7,730	17%
Meeting support	5,425	688	13%
Legislative services	85,950	14,325	17%
FY2016 carry-forward (future ortho project)	61,500	-	0%
<b>Subtotal, direct expenses</b>	<b>1,615,802</b>	<b>188,687</b>	<b>12%</b>
Professional services	30,000	4,833	16%
Equipment repair	2,000	-	0%
Travel/education	2,500	208	8%
Publications	1,500	296	20%
COMPASS Memberships	12,000	8,927	74%
Employee Professional Memberships	9,500	1,774	19%
Postage	1,500	562	37%
Telephone	13,100	2,877	22%
Building maintenance/association	41,293	41,293	100%
Printing	2,000	-	0%
Advertising	5,000	218	4%
Audit	16,000	-	0%
Insurance	13,000	4,561	35%
Legal services	10,000	3,933	39%
General supplies	4,500	2,085	46%
Computer supplies	10,500	3,454	33%
Computer software/maintenance	24,200	13,109	54%
Commuting incentive	500	-	0%
Vehicle maintenance	3,000	969	32%
Utilities	12,000	2,655	22%
Local travel	2,500	228	9%
Other	1,500	32	2%
<b>Subtotal, indirect expenses</b>	<b>218,093</b>	<b>92,012</b>	<b>42%</b>
<b>Total, all expenses</b>	<b>3,565,961</b>	<b>719,323</b>	<b>20%</b>
Change in fund balance	(115,545)	109,987	
Beginning fund balance	1,328,630	1,328,630	
<b>Current fund balance</b>	<b>1,213,085</b>	<b>1,438,617</b>	

**COMPASS**

**FY2015 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of December 31, 2014, 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	122,307	32,731	27%	-	-	122,307	32,731	27%	On Budget.	
605	Multi-Modal Planning	Anderson	162,591	57,284	35%	130,000		292,591	57,284	20%	On Budget.	
620	Growth and Transportation System Monitoring	Miller	83,354	26,553	32%	1,750	0%	85,104	26,553	31%	On Budget.	
647	Regional Growth Issues and Options	Miller	70,050	16,547	24%	1,500		71,550	16,547	23%	On Budget.	
653	Communications and Education	Luft	136,320	38,105	28%	98,185	7,800	234,505	45,905	20%	On Budget.	
661	<i>Communities in Motion</i>	Itkonen	307,033	63,439	21%	137,465	3,356	444,498	66,795	15%	Under Budget. On budget for labor but under budget for direct costs. Staff anticipates this project will be fully expended by the end of the fiscal year.	
685	Regional Transportation Improvement Program	Tisdale	272,688	73,965	27%	3,500	0%	276,188	73,965	27%	On Budget.	
686	Project/Scope Development	Matson	54,000	2,833	5%	125,000	0%	179,000	2,833	2%	Under Budget. Project was approved in Revision 1 of the FY2015 UPWP so not much work was completed in the first quarter. Staff anticipates this project will be fully expended by the end of the fiscal year.	
692	Regional Asset and Resource Maintenance Report	Matson	5,034	700	14%	-		5,034	700	14%	Under Budget. Most of the work for this project will be completed in late spring and early summer. Staff anticipates this project will be fully expended by the end of the fiscal year.	
693	Grant Research and Assistance	Matson	12,067	2,812	23%	-		12,067	2,812	23%	On Budget.	
<b>Subtotal, Projects</b>			<b>1,225,444</b>	<b>314,969</b>	<b>26%</b>	<b>497,400</b>	<b>11,157</b>	<b>2%</b>	<b>1,722,844</b>	<b>326,126</b>	<b>19%</b>	
701	General Membership Services	Anderson	61,164	20,053	33%	12,365	17,365	73,529	37,418	51%	Over Budget. Direct costs are over budget. The total project direct costs were budgeted at \$75,000. \$57,635 was expended in FY2014. The amount that should have been carried over was \$17,365 but only \$12,365 was carried over due to a staff error. The budget overage is expected to be offset by savings in other areas so no amendment is proposed to correct this error. The total amount actually expended was \$75,000.	
702	Air Quality Outreach	Luft	7,500	982	13%	75,000	0%	82,500	982	1%	Under Budget. Staff anticipates that most of the work will be completed in the remaining quarters, and will be on budget by the end of the fiscal year.	
703	General Public Services	Luft	16,843	5,499	33%	-		16,843	5,499	33%	On Budget.	
705	Transportation Liaison Services	Stoll	47,954	13,166	27%	-		47,954	13,166	27%	On Budget.	
720	State Street Corridor Implementation	Matson	3,053	320	10%	-		3,053	320	10%	Under Budget. Project is under budget because the State Street Transit Coordinating Committee has not moved forward with the proposed tasks.	
760	Legislative Services	Stoll	59,784	15,569	26%	112,550	19,560	172,334	35,129	20%	On Budget.	
761	Blueprint for Good Growth	Stoll	6,988	614	9%	-		6,988	614	9%	Under Budget. Demands on staff time to support BGG have been significantly less than anticipated.	

**COMPASS**  
**FY2015 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of December 31, 2014, 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
<b>Subtotal, Services</b>			<b>203,286</b>	<b>56,203</b>	<b>28%</b>	<b>199,915</b>	<b>36,925</b>	<b>18%</b>	<b>403,201</b>	<b>93,128</b>	<b>23%</b>	
801	Staff Development	Larsen	54,978	26,448	48%	28,500	12,506	44%	83,478	38,954	47%	Over Budget. Valuable training opportunities were available for staff in the first quarter so there was high utilization in that period. Staff is expected to stay within budget for development and this variance will even out as the year progresses. This category is expected to end the year on budget.
820	Committee Support	Larsen	94,701	26,759	28%	2,000	418	21%	96,701	27,177	28%	On Budget.
836	Regional Travel Demand Model	Waldinger	115,648	32,634	28%	59,000	6,900	12%	174,648	39,534	23%	On Budget.
838	On-Board Transit and Household Travel Survey	Waldinger	15,794		0%	350,000		0%	365,794	-	0%	Under Budget. Staff anticipates that costs will be fully expended by the end of the fiscal year.
842	Congestion Management System	Waldinger	52,967	11,200	21%	109,000			161,967	11,200	7%	Under Budget. Staff anticipates labor costs will be fully expended by the end of the fiscal year and direct costs will begin to spend out in the fourth quarter with the possibility of going into the next fiscal year.
860	Geographic Information System Maintenance	Adolfson	135,766	46,514	34%	1,200		0%	136,966	46,514	34%	On Budget.
862	Regional Data Center	Adolfson	51,574	15,909	31%	52,360	11,255	21%	103,934	27,164	26%	On Budget.
<b>Subtotal, System Maintenance</b>			<b>521,428</b>	<b>159,464</b>	<b>31%</b>	<b>602,060</b>	<b>31,078</b>	<b>5%</b>	<b>1,123,488</b>	<b>190,542</b>	<b>17%</b>	
990	Direct Operations and Maintenance	Larsen				316,427	109,527	35%	316,427	109,527	35%	Over Budget. This line item includes \$60,000 for the three year Tredis renewal, which was completed in October. This substantial expense early in the year makes this program appear over budget, but the variance is expected to even out over the year, with the program ending the year within budget.
<b>Subtotal, Indirect and overhead</b>			<b>-</b>	<b>-</b>		<b>316,427</b>	<b>109,527</b>	<b>35%</b>	<b>316,427</b>	<b>109,527</b>	<b>35%</b>	
<b>GRAND TOTAL</b>			<b>1,950,159</b>	<b>530,636</b>	<b>27%</b>	<b>1,615,802</b>	<b>188,686</b>	<b>12%</b>	<b>3,565,961</b>	<b>719,322</b>	<b>20%</b>	

# COMPASS

## Balance Sheet - December 31, 2014

	9/30/2014	12/31/2014
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,313,958	\$ 879,458
Accounts Receivable	259,184	613,950
Prepaid Expenses	26,278	26,278
	<hr/>	<hr/>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1,599,420</u></b>	<b><u>\$ 1,519,685</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	173,273	9,398
Accrued Payroll Liabilities	78,496	56,267
Deferred Revenue	19,024	19,024
	<hr/>	<hr/>
<b>Subtotal, liabilities</b>	<b>270,793</b>	<b>84,689</b>
<b><u>FUND BALANCE</u></b>		
Nonspendable: Prepaid Expenses	26,278	26,278
Assigned To: Set-Aside for Grant Implementation Program	147,427	117,429
Assigned To: Set-Aside for Future Orthophotography Costs	140,000	140,000
Unassigned	1,014,925	1,151,290
	<hr/>	<hr/>
<b>Subtotal, fund balance</b>	<b>1,328,630</b>	<b>1,434,997</b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 1,599,420</u></b>	<b><u>\$ 1,519,685</u></b>

## Cash Summary - December 31, 2014

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Money Market Checking	0.31%	\$ 35,466
ID Central Credit Union Share Savings	0.00%	25
ID Central Credit Union Premium Money Market Savings	0.40%	342,857
Zion's Bank Money Market Account	0.34%	250,655
Local Government Investment Pool	0.13%	250,255
Petty Cash	n/a	200
<b>Total Cash Balance</b>		<b><u>\$ 879,458</u></b>