



**FINANCE COMMITTEE MEETING
NOVEMBER 19, 2015 — 12:00 PM
COMPASS 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET, SUITE 200
MERIDIAN, IDAHO**

**** AGENDA ****

- I. CALL TO ORDER (12:00)**
- II. AGENDA ADDITIONS/CHANGES**
- III. OPEN DISCUSSION/ANNOUNCEMENTS**
- IV. CONSENT AGENDA**
Page 2 *A. Approve July 30, 2015, Finance Committee Meeting Minutes
- V. ACTION ITEMS**
Page 4 *A. Approve Variance Report: October 1, 2014 – September 30, 2015
Page 11 *B. Recommend COMPASS Board Approval of Revision 1 of the FY2016 Unified Planning Work Program and Budget
- VI. OTHER**
- VII. ADJOURNMENT**

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

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ITEM IV-A

**SPECIAL FINANCE COMMITTEE MEETING
JULY 30, 2015
COMPASS, 2ND FLOOR LARGE CONFERENCE ROOM
MERIDIAN, IDAHO**

****MINUTES****

ATTENDEES: Dave Case, Commissioner, Ada County
Craig Hanson, Commissioner, Canyon County
John McEvoy, Commissioner, Canyon Highway District #4
Brent Orton for Garret Nancolas, Mayor, City of Caldwell
Charlie Rountree, Councilman, City of Meridian
Rick Yzaguirre, Commissioner, Ada County

MEMBERS ABSENT: Rebecca Arnold, Commissioner, Ada County Highway District, **Chair**

OTHERS PRESENT: Nancy Brecks, Community Planning Association
Jake Emery, Harris & Co.
Keith Holmes, Community Planning Association
Megan Larsen, Community Planning Association
Amy Luft, Community Planning Association
Sabrina Minshall, Community Planning Association
Matt Stoll, Community Planning Association
Josh Tyree, Harris & Co.

CALL TO ORDER:

Vice Chair Hanson called the meeting to order at 12:04 pm.

AGENDA ADDITIONS/CHANGES

None.

OPEN DISCUSSION/ANNOUNCEMENTS

None.

CONSENT AGENDA

A. Approve May 14, 2015, Finance Committee Meeting Minutes

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

ACTION ITEMS

A. Approve FY2015 Audit Process

Josh Tyree, Harris & Co., reviewed the FY2015 audit process. It is anticipated that the financial statements will be presented to the Finance Committee in December 2015.

After discussion, **Dave Case moved and Charlie Rountree seconded approval of the FY2015 audit process as outlined by Josh Tyree and signing of the letter of engagement by the Finance Committee chair. Motion passed unanimously.**

B. Approve Variance Report for October 1, 2014 - June 30, 2015

Megan Larsen presented the Variance Report for October 1, 2014 - June 30, 2015.

After discussion, **Brent Orton moved and Charlie Rountree seconded approval of the Variance Report for October 1, 2014 – June 20, 2015, as presented. Motion passed unanimously.**

C. Recommend COMPASS Board Approval of the Draft FY2016 Unified Planning Work Program and Budget

Megan Larsen presented the draft FY2016 Unified Planning Work Program and Budget, which has changed from what the Finance Committee approved in May 2015 because of the removal of the EDD designation.

After discussion, **Brent Orton moved and Charlie Rountree seconded to recommend the FY2016 Unified Planning Work Program and Budget for COMPASS Board approval as presented. Motion passed unanimously.**

OTHER

It was agreed to cancel the August 13, 2015, Finance Committee meeting as the August Agenda Items were addressed today. The next Finance Committee meeting is November 19, 2015.

ADJOURNMENT

John McEvoy moved and Charlie Rountree seconded adjournment at 12:32 pm. Motion passed unanimously.

Dated this 19th day of November 2015.

Approved:

**By: _____
Rebecca Arnold, Chair**

Attest:

**By: _____
Craig Hanson, Vice Chair**

FINANCE COMMITTEE AGENDA ITEM V-A DATE: NOVEMBER 19, 2015

Topic: Variance Report for October 1, 2014 – September 30, 2015

Request/Recommendation:

Staff seeks approval of the Variance Report dated October 1, 2014 to September 30, 2015.

Background/Summary:

The Variance Report is used to report actual financial results compared to the Revision 3 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.

- Actual revenues are less than budget, consistent with expenditures being less than budget. Federal grant revenues are drawn down as actual costs are incurred. Therefore, as costs are less than budget, revenues will be less than budget in the same proportion. Unused federal grant revenues, except for the STP TMA dollars for the household travel survey described below, will be re-budgeted in FY2016.
- Salaries and fringe expenses are less than budget by about \$78,900. Most of this variance resulted from savings in health benefits. COMPASS' previous health plan was expensed a month in advance. The current health plan is expensed in the current month. Therefore, when the transition to the current plan was made, there was a month where no expense was posted, creating a savings against budget. Additionally, costs of the wellness program are covered by the Health Care Plan Trust, and not billed separately to COMPASS as was originally anticipated. This resulted in additional savings against budget. Third, actual costs for interns, overtime and bonuses were about half of what was budgeted.
- Direct expenses were about \$917,000 less than budget.
 - \$200,000 was budgeted for an update to the household travel survey which staff has determined is not necessary at this time. The federal portion of these STP TMA dollars will be turned back.
 - \$150,000 was budgeted for the on board transit survey. This project did not get underway until FY2016, so no funds were expended in FY2015. The associated revenues and costs were re-budgeted in FY2016.
 - \$225,000 budgeted for expenses related to consultant services for implementing the SHRP2 grant. None of these costs were incurred in FY2015, so the associated revenues and costs were re-budgeted in FY2016.
 - \$94,000 was budgeted for travel time data collection devices. Some delays were experienced with identifying and testing the proper technology, in coordination with ACHD. No costs were incurred in FY2015, but the proposed expenditures were re-budgeted in FY2016.

- Five of the eight *Communities in Motion* implementation grants that were awarded in FY2014 and FY2015 still have reimbursements pending. A total of \$48,129 will be re-budgeted in FY2016 to wrap up these five grants. The remaining \$16,321 of the amount budgeted in FY2015 for grants awarded in FY2014 and FY2015 was not used and has been returned to fund balance.
- In FY2015, there were four projects selected for project development. These projects were started in FY2015 but will not be wrapped up until FY2016. \$34,528 will be re-budgeted in FY2016 to complete these projects.
- The costs for the purchase of bicycle/pedestrian counters budgeted in FY2015 were less than planned, leaving \$16,105 of the budget unexpended. Of this amount, \$13,730 will be re-budgeted in FY2016 to purchase additional counters.
- *Communities in Motion* had budget savings of approximately \$51,500. These funds were budgeted but not expended in FY2015, and will not be re-budgeted in FY2016. Savings came primarily from lower than expected consultant costs, and lower than expected printing costs.
- The Regional Data Center did not ramp up as quickly as expected during the year. Therefore, costs for cloud storage and activity were about \$25,600 less than anticipated. These funds were budgeted but not expended in FY2015, and will not be re-budgeted in FY2016.
- Net savings in direct expenses from all other programs combined was \$58,335. Of that amount, \$18,619 will be re-budgeted in FY2016.
- Indirect expenses were about \$18,700 less than budget, with most of the savings from unexpended professional services dollars.

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 September 30, 2015. 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.

COMPASS

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

	Budget	Actual	% of budget earned or expended
Grant revenue: CPG	\$ 1,903,026	\$ 1,617,328	85%
Grant revenue: STP TMA	613,361	145,329	24%
Grant revenue: T2	15,000	15,000	100%
Grant revenue: SHRP2	225,000	-	0%
ID DEQ/ACAQB Awareness	82,500	82,495	100%
Member contributions	847,474	847,474	100%
Modeling revenue	-	3,407	
Interest income	4,055	4,427	109%
Orthophotography revenue	-	4,704	
Maps and publications revenue	-	1,361	
Other income	-	2,161	
Subtotal, revenues	3,690,416	2,723,686	74%
Staff labor	1,190,683	1,213,053	102%
Payroll taxes and fringe benefits	541,383	440,095	81%
Subtotal, salaries and fringe expenses	1,732,066	1,653,148	95%
Professional services	1,083,229	379,622	35%
Equipment purchase	340,250	189,722	56%
Travel education	46,000	55,370	120%
Printing	23,821	5,093	21%
Other	19,800	32,370	163%
Other: CIM Implementation Grants	147,427	82,677	56%
Other: Set aside for orthophotography	61,500	61,500	100%
Public involvement	46,150	45,276	98%
Meeting support	5,425	4,743	87%
Legislative services	85,950	85,950	100%
Subtotal, direct expenses	1,859,552	942,321	51%
Professional services	30,000	22,751	76%
Equipment repair	2,000	1,036	52%
Travel/education	2,500	1,722	69%
Publications	1,500	541	36%
COMPASS memberships	12,000	11,167	93%
Employee professional memberships	9,500	3,764	40%
Postage	1,500	1,050	70%
Telephone	13,100	12,221	93%
Space Rent	-	328	
Building maintenance/association	41,293	41,293	100%
Printing	2,000	177	9%
Advertising	5,000	88	2%
Audit	16,000	14,000	88%
Insurance	13,000	11,534	89%
Legal services	10,000	5,409	54%
General supplies	4,500	9,116	203%
Computer supplies	10,500	11,924	114%
Computer software/maintenance	24,200	37,984	157%
Commuting incentive	500	140	28%
Vehicle maintenance	3,000	1,951	65%
Utilities	12,000	9,568	80%
Local travel	2,500	1,453	58%
Other	1,500	165	11%
Subtotal, indirect expenses	218,093	199,381	91%
Total, all expenses	3,809,711	2,794,851	73%
Change in fund balance	(119,295)	(71,165)	
Beginning fund balance	1,328,630	1,328,630	
Current fund balance	1,209,335	1,257,465	

COMPASS

FY2015 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of September 30, 2015, 100% of the fiscal year has passed. Programs that have expended 90% or less of their budgeted dollars are considered under budget. Programs that have expended 90% 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	118,951	97%	-	-		122,307	118,951	97%	On budget.
605	Multi-Modal Planning	Minshall	162,591	176,010	108%	148,750	132,645	89%	311,341	308,655	99%	On budget. Some cost savings realized on purchase of permanent and portable bike/ped counters. Revision 1 of the FY2016 UPWP includes a request to re-budget approximately \$13,000 of this cost savings to purchase additional counters in FY2016.
620	Growth and Transportation System Monitoring	Miller	83,354	80,934	97%	1,750	-	0%	85,104	80,934	95%	On budget.
647	Regional Growth Issues and Options	Miller	70,050	58,006	83%	1,500		0%	71,550	58,006	81%	Staff required fewer workdays than anticipated to complete the tasks in this program.
653	Communication and Education	Luft	136,320	129,770	95%	98,185	84,150	86%	234,505	213,920	91%	On budget. Some cost savings in direct expenses resulted primarily from the costs of the education series being less than planned. Several of the speakers did not require an honorarium.
661	<i>Communities in Motion</i>	Itkonen	307,033	225,999	74%	362,465	85,907	24%	669,498	311,906	47%	Budget amount includes \$225,000 in direct costs related to implementation of the SHRP2 grant. These dollars will be re-budgeted and expended in FY2016. The remaining unexpended \$51,000 of direct dollars represents true budget savings and will not be re-budgeted. Fewer workdays than originally anticipated were needed for this project in FY2015.
685	Regional Transportation Improvement Program	Tisdale	272,688	253,551	93%	3,500	4,509	129%	276,188	258,060	93%	On budget.
686	Project/Scope Development	Matson	54,000	40,702	75%	125,000	90,472	72%	179,000	131,174	73%	Approximately \$34,500 of the budgeted direct dollars will be re-budgeted in FY2016 to wrap up the projects that were initiated in FY2015. The projects got underway later in the year than was originally anticipated, resulting in the use of fewer workdays than what was originally planned.
692	Regional Asset and Resource Maintenance Report	Matson	5,034	2,174	43%	-	-		5,034	2,174	43%	Staff required fewer workdays than anticipated to complete the key tasks in this program.
693	Grant Research and Assistance	Matson	12,067	35,827	297%	-	17,003		12,067	52,830	438%	Staff devoted more workdays to this activity than was anticipated in the budget. Workdays allocated in the FY2016 budget have been adjusted accordingly to reflect the need in this area.
Subtotal, Projects			1,225,444	1,121,924	92%	741,150	414,686	56%	1,966,594	1,536,610	78%	
701	General Membership Services	Minshall	61,164	116,209	190%	12,365	17,365	140%	73,529	133,574	182%	Staff spent more time completing development reviews for member agencies than expected. Staff also devoted time to preparing the TIGER grant for I-84 improvements, a project that was not anticipated in the original 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.

COMPASS

FY2015 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

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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
702	Air Quality Outreach	Luft	7,500	2,258	30%	75,000	74,996	100%	82,500	77,254	94%	On budget. FY2015 is the second year of a three year effort. The second year required minimal work on the part of staff to oversee the airing of PSA's that were developed in FY2014.
703	General Public Services	Luft	16,843	19,488	116%	-	-		16,843	19,488	116%	Labor costs are related to the work requests actually received from non-members. Work requests can be difficult to predict. This program is over budget by a significant percentage, but the actual dollars over budget is only \$2,600, which represents only about 1/10 of 1% of total expenditures for the year.
705	Transportation Liaison Services	Stoll	47,954	45,620	95%	-	-		47,954	45,620	95%	On budget.
720	State Street Corridor Implementation	Matson	3,053	1,157	38%	-	-		3,053	1,157	38%	Project is under budget because the State Street Coordinating Committee has not moved forward with the proposed tasks.
760	Legislative Services	Stoll	59,784	58,004	97%	112,550	107,936	96%	172,334	165,940	96%	On budget.
761	Blueprint for Good Growth	Stoll	6,988	5,193	74%	-	-		6,988	5,193	74%	Staff required fewer workdays than anticipated to complete the key tasks in this program.
Subtotal, Services			203,286	247,929	122%	199,915	200,297	100%	403,201	448,226	111%	
801	Staff Development	Larsen	54,978	88,500	161%	28,500	40,993	144%	83,478	129,493	155%	Staff has had the opportunity to take advantage of training opportunities during the year to help staff with new tasks, such as bike/ped planning, so both workdays and direct expenses exceed budget. Savings in other programs will offset overages in this area.
820	Committee Support	Larsen	94,701	84,946	90%	2,000	1,868	93%	96,701	86,814	90%	On budget.
836	Regional Travel Demand Model	Waldinger	115,648	97,644	84%	59,000	40,381	68%	174,648	138,025	79%	Revision 1 of the FY2016 UPWP includes a request to re-budget approximately \$18,000 of the professional services that were planned for FY2015 to FY2016. Associated workdays will be utilized in FY2016 as well.
838	On-Board Transit and Household Travel Survey	Waldinger	15,794	2,937	19%	350,000	-	0%	365,794	2,937	1%	The household travel survey (\$200,000) will not be completed. The on-board transit survey (\$150,000) was re-budgeted for FY2016.
842	Congestion Management System	Waldinger	52,967	38,176	72%	109,000	-	0%	161,967	38,176	24%	Staff is working with ACHD to coordinate implementation of travel time sensors with their related project. Staff is requesting to re-budget the direct dollars for purchase of these devices in FY2016. Associated workdays for this project would be utilized in FY2016 as well.
860	Geographic Information System Maintenance	Adolfson	135,766	127,933	94%	1,200	1,200	100%	136,966	129,133	94%	On budget.
862	Regional Data Center	Adolfson	51,574	42,540	82%	52,360	26,731	51%	103,934	69,271	67%	The Regional Data Center has not ramped up as quickly as anticipated, so both direct dollars and labor are less than anticipated. The RDC is expected to use more resources in FY2016.
Subtotal, System Maintenance			521,428	482,676	93%	602,060	111,173	18%	1,123,488	593,849	53%	

COMPASS

FY2015 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of September 30, 2015, 100% of the fiscal year has passed. Programs that have expended 90% or less of their budgeted dollars are considered under budget. Programs that have expended 90% or more of their budgeted dollars are considered over budget.

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

		Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used
990	Direct Operations and Maintenance	Larsen	-	-		316,427	216,166	68%	316,427	216,166	68%
Subtotal, Indirect and overhead			-	-		316,427	216,166	68%	316,427	216,166	68%
GRAND TOTAL			1,950,159	1,852,529	95%	1,859,552	942,321	51%	3,809,711	2,794,851	73%

Notes
 Staff anticipates that the CIM Implementation Grants (total of \$147,427 for FY2014 and FY2015 grants) will be paid out by year end, bringing this category in line with budget.

COMPASS

Balance Sheet - September 30, 2015

	9/30/2014	9/30/2015
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 1,313,958	\$ 1,398,895
Accounts Receivable	259,184	229,614
Prepaid Expenses	26,278	10,910
	<hr/>	<hr/>
TOTAL ASSETS	\$ 1,599,420	\$ 1,639,419
	<hr/>	<hr/>
<u>LIABILITIES</u>		
Accounts Payable	173,273	224,825
Accrued Payroll Liabilities	78,496	76,606
Deferred Revenue	19,024	19,024
	<hr/>	<hr/>
Subtotal, liabilities	270,793	320,454
	<hr/>	<hr/>
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	26,278	10,910
Assigned To: Set-Aside for CIM Implementation Grants	147,427	48,129
Assigned To: Set-Aside for Future Orthophotography Costs	140,000	140,000
Unassigned	1,014,925	1,119,926
	<hr/>	<hr/>
Subtotal, fund balance	1,328,630	1,318,965
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,599,420	\$ 1,639,419
	<hr/>	<hr/>

Cash Summary - September 30, 2015

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Money Market Checking	0.20%	\$ 245,073
ID Central Credit Union Share Savings	0.00%	25
ID Central Credit Union Premium Money Market Savings	0.30%	151,698
Zion's Bank Money Market Account	0.15%	251,376
Local Government Investment Pool	0.21%	250,124
Sunwest Bank	0.40%	250,329
Bank of the Cascades	0.15%	250,071
Petty Cash	n/a	200
		<hr/>
Total Cash Balance		\$ 1,398,895
		<hr/>

FINANCE COMMITTEE AGENDA ITEM V-B DATE: NOVEMBER 19, 2015

Topic: Revision 1 of the FY2016 Unified Planning Work Program and Budget

Request/Recommendation:

Review and recommend COMPASS Board approval of staff prepared changes to Revision 1 of the FY2016 Unified Planning Work Program and Budget (UPWP).

Background/Summary:

Federal metropolitan planning rules require that COMPASS produce a UPWP, which is periodically amended to accommodate changes in revenues, expenses, staffing, and scope. These amendments are usually 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.

The attached financial worksheets include a "Revenue and Expense Summary" and a "Revenue and Expense Summary by Year of Expenditure." As explained in more detail below, there are some revenues that have already been obligated (SHRP 2) or must be obligated during FY2016 (STP TMA) that will not actually be expended until FY2017. The "Revenue and Expense Summary" allows COMPASS to show revenues in the year of obligation (FY2016), while the "Revenue and Expense Summary by Year of Expenditure" shows revenue and costs in the anticipated year of expenditure. This Revenue and Expense Summary by Year of Expenditure will be the basis for reporting budget to actual variances in FY2016.

Revision 1 of the FY2016 UPWP is proposed for the following major reasons:

- Remove member dues of \$54,816 from Nampa Highway District No. 1, which has elected not to continue its membership.
- Carry over \$239,672 of FY2015 Consolidated Planning Grant (CPG) funds that were obligated in FY2015 but not expended.
- Carry over \$89,708 of FY2015 CPG funds that were not obligated in FY2015. Obligation of these funds is already underway and no issues are expected.
- Remove the estimated \$155,000 of FY2015 CPG funds to be carried over that was included in the FY2016 UPWP. The exact amount of carryover is now known and replaces this estimate.
- Carry over \$208,803 of FY2015 STP TMA off the top funds that were obligated in FY2015 but not expended.
- Budget \$74,128 of STP TMA funds and corresponding expenses of \$80,000 for *Communities in Motion* updates. These funds were moved from FY2017 to FY2016 in the Transportation Improvement Program (TIP) to balance funds available for member agency projects. These additional funds are not expected to be expended until FY2017, as shown on the "Revenue and Expenses Summary by Year of Expenditure."

- Re-budget \$30,578 of STP TMA funds and \$33,000 of corresponding expenses for transit data collection. This re-budget increases the total amount for the project to \$158,000. \$125,000 was already included in the FY2016 UPWP. The increase is requested based on the contract amount for the survey.
- Re-budget use of \$48,129 of fund balance for CIM Implementation Grants. These grants were awarded in FY2014 and FY2015, but will not be fully expended until FY2016.
- Adjust the net amount to be drawn from fund balance to \$50,926, a decrease of \$19,207. COMPASS has maximized its use of federal funds made available through the carryover of CPG and STP TMA funds. These additional federal funds require local match, but the net effect is still decreased use of fund balance.
- Remove a total of \$61,000 for professional services that was budgeted for bicycle/pedestrian, freight, and performance measure planning activities. These funds will not be needed in FY2016.
- Re-budget \$13,730 in savings on bicycle/pedestrian counter purchases from FY2015. These funds will be used to purchase additional counters.
- Re-budget \$34,528 for project development projects. These four projects were initiated in FY2015 and will be wrapped up in FY2016.
- Re-budget \$18,619 in professional services for technical help with the Regional Travel Demand Model.

In FY2015, the indirect rate approved by the Idaho Transportation Department (ITD) that COMPASS was required to use for billing was only about 37%. Our actual indirect expenditures were higher than that, resulting in an under recovery of indirect costs. The ITD-approved indirect rate for FY2016 adjusts for the under recovery. The approved rate for FY2016 is 80.6%. This will result in an over recovery of costs compared to FY2016 actuals. However, across the two years, recovery of indirect costs will match closely with the actuals over the two year period. By FY2017, staff expects the under and over recovery problem to have been corrected. The FY2017 indirect cost rate should match closely with actual FY2017 indirect costs.

Revision 1 of the FY2016 UPWP has revenues that exceed expenditures by \$294,988. If the FY2016 budget is fully spent out, staff expects that the additional amount of billing needed for the 80.6% indirect over recovery rate will be \$329,500. Therefore, staff proposes that the excess revenues of \$294,988 be left in place to cover these additional billings. Adjustments could be made later in the fiscal year if it is determined that not all of these excess revenues are needed to cover the higher indirect rate.

Implication (policy and/or financial):

Without COMPASS Board adoption of Revision 1 of the FY2016 UPWP, the agency cannot make full use of available revenues.

More Information:

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

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

Proposed Changes to FY2016 - Revision 1

Summary

FY2016 Original UPWP Revenues		3,355,859	FY2016 Original UPWP Expenses		3,355,859
Remove member dues for Nampa Highway District No. 1		(54,816)			
CPG - FY2015 K #12381; grant funds that were obligated in FY2015 but were not spent out. These grant funds will be carried into FY2016 and used for other purposes		239,672	Program 661.118, Bike/Ped; Equipment (two counters and installation)		13,730
CPG - FY2015 K #12381; grant funds that were allocated in FY2015 but were not obligated. These grant funds will become part of CPG - FY2016 K #12382 and used for other purposes		89,708	Program 661.118, Bike/Ped; Professional Services (STRAVA data)		(6,000)
Remove estimate of unspent FY2015 CPG funds shown in the Final FY2016 UPWP now that actuals are known		(155,000)	Program 661.118, Bike/Ped; Professional Services (demand/supply study)		(10,000)
			Program 661.103, Freight Consideration in travel demand forecast model		(15,000)
			Program 661.106, Performance Measure Framework		(30,000)
STP-TMA; FY2015 COMPASS Planning (off-the-top); K# 12373 grant funds that were budgeted in FY2015 but were not expended		208,803	Program 685.123, Project Development Program; Professional services (funds committed but unspent in FY2015)		34,528
			Program 836, Regional Travel Demand Model; Professional Services (\$18,619)		18,619
STP TMA funds; Key# 13047, Communities in Motion, COMPASS; TIP amendment to move funds scheduled in FY2017 to FY2016		74,128	Program 661, Long Range Planning; Professional services (FY2017 funding moved to FY2016)		80,000
STP-TMA funds; Key# 13048, COMPASS Travel Survey and Transit Data Collection; TIP amendment to increase funds needed		30,578	Program 838, On-Board Transit Survey; Professional Services (transit on-board data collection)		33,000
Local funds / Fund Balance; for CIM Implementation Grants that were not completed in FY2015 and were carried over to FY2016		48,129	Program 685.125, CIM Implementation Grants; add carry-over funds to pay for obligations made in FY2015		48,129
Net reduction in fund balance draw; reduction is a combination of the <i>decreased</i> need for fund balance that resulted from availability of additional federal funds through carryover and the <i>increased</i> need for fund balance to make the required match on those additional federal funds		(19,207)			
Recommended Adjustments to Revenues		461,995	Recommended Adjustments to Expenses		167,006
Adjusted Revenues - Revision 1		3,817,853	Adjusted Expenses - Revision 1		3,522,865
Remaining Revenue		294,988			

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
REVENUE AND EXPENSE SUMMARY**

REVENUE	FY2016 Final	FY2016 Revision 1
GENERAL MEMBERSHIP		
Ada County	207,033	207,033
Ada County Highway District	207,033	207,033
Canyon Highway District No. 4	38,363	38,363
Nampa Highway District No. 1	54,816	-
City of Boise	98,618	98,618
City of Caldwell	22,874	22,874
Canyon County	103,472	103,472
City of Eagle	10,846	10,846
City of Garden City	5,317	5,317
City of Kuna	7,637	7,637
City of Meridian	40,259	40,259
City of Middleton	3,135	3,135
City of Nampa	39,333	39,333
City of Parma	944	944
City of Star	3,496	3,496
City of Wilder	723	723
Subtotal	843,899	789,083
SPECIAL MEMBERSHIP		
Boise State University	8,440	8,440
Capital City Development Corporation	8,440	8,440
Department of Environmental Quality	8,440	8,440
Idaho Transportation Department	8,440	8,440
Valley Regional Transit	8,440	8,440
Subtotal	42,200	42,200
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2015 K# 12381 Ada County		176,625
CPG - FY2015 K# 12381 Canyon County		63,047
CPG - FY2016 K# 13495 Ada County	865,252	931,636
CPG - FY2016 K# 13495 Canyon County	304,007	327,331
Sub Total CPG Grants	1,169,259	1,498,639
STP TMA - K# 12373, off-the-top funds for Planning	306,705	515,508
STP TMA - K# 13047, <i>Communities in Motion</i> Update	210,338	284,466
STP TMA - K# 13048, onboard transit survey	115,825	146,403
FYWA - SHRP2 Implementation Assistance Program	225,000	225,000
Estimate of Unspent Federal Funds from FY2015	155,000	-
Subtotal	1,012,868	1,171,377
OTHER REVENUE SOURCES		
Idaho Department of Environmental Quality	18,150	18,150
Ada County Air Quality Board	64,350	64,350
Interest Income	3,500	3,500
Subtotal	86,000	86,000
TOTAL REVENUE; Dues, Federal Funds, and Other	3,154,225	3,587,298
Draw From Fund Balance (Orthophotography)	131,500	131,500
Draw From Fund Balance (CIM Implementation Grants)		48,129
Draw From Fund Balance (to fund revenue shortfall)	70,133	50,926
TOTAL REVENUE, ALL RESOURCES	3,355,859	3,817,853

EXPENSE	FY2016 Final	FY2016 Revision 1
SALARY, FRINGE & CONTINGENCY		
Salary	1,216,783	1,216,783
Fringe	522,847	522,847
Salary Contingency (Overtime and Bonus)	20,000	20,000
Sick Time Trade	10,000	10,000
Subtotal	1,769,630	1,769,630
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	218,100	218,100
Subtotal	218,100	218,100
DIRECT OPERATIONS & MAINTENANCE		
620, Growth and Transportation Monitoring	12,000	12,000
653, Communication and Education	71,325	71,325
661, Long Range Planning	303,000	335,730
685, Resource Development/Funding	176,000	258,657
702, Air Quality Outreach	75,000	75,000
760, Legislative Services	106,050	106,050
801, Staff Development	28,500	28,500
820, Committee Support	2,000	2,000
836, Regional Travel Demand Model	55,000	73,619
838, Transit Data Collection	125,000	158,000
842, Congestion Management Process	129,000	129,000
860, Geographic Information System Maintenance	69,254	69,254
861, Regional Orthophotography	195,000	195,000
990, Direct Operations and Maintenance	21,000	21,000
Subtotal	1,368,129	1,535,135
TOTAL EXPENSE	3,355,859	3,522,865

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	3,355,859	3,817,853
LESS: TOTAL EXPENSES	3,355,859	3,522,865
CHANGE IN FUND BALANCE	0	(1) 294,988

(1) Set-aside "change in fund balance" to cover increased revenues' for approved overhead rate of 80.6% (potential of \$329,500 in FY2016)

REVENUE AND EXPENSE SUMMARY

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
 REVENUE AND EXPENSE SUMMARY - BY YEAR OF EXPENDITURE

REVENUE	YEAR OF EXPENDITURE	
	FY2016	FY2017
GENERAL MEMBERSHIP		
Ada County	207,033	
Ada County Highway District	207,033	
Canyon Highway District No. 4	38,363	
City of Boise	98,618	
City of Caldwell	22,874	
Canyon County	103,472	
City of Eagle	10,846	
City of Garden City	5,317	
City of Kuna	7,637	
City of Meridian	40,259	
City of Middleton	3,135	
City of Nampa	39,333	
City of Parma	944	
City of Star	3,496	
City of Wilder	723	
Subtotal	789,083	-
SPECIAL MEMBERSHIP		
Boise State University	8,440	
Capital City Development Corporation	8,440	
Department of Environmental Quality	8,440	
Idaho Transportation Department	8,440	
Valley Regional Transit	8,440	
Subtotal	42,200	-
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2015 K# 12381 Ada County	176,625	
CPG - FY2015 K# 12381 Canyon County	63,047	
CPG - FY2016 K# 13495 Ada County	931,636	
CPG - FY2016 K# 13495 Canyon County	327,331	
Sub Total CPG Grants	1,498,639	-
STP TMA - K# 12373, off-the-top funds for Planning	515,508	
STP TMA - K# 13047, <i>Communities in Motion</i> Update	210,338	74,128
STP TMA - K# 13048, onboard transit survey	146,403	
FYWA - SHRP2 Implementation Assistance Program	213,000	12,000
Subtotal	1,085,249	86,128
OTHER REVENUE SOURCES		
Idaho Department of Environmental Quality	18,150	
Ada County Air Quality Board	64,350	
Interest Income	3,500	
Subtotal	86,000	-
TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous	3,501,170	86,128
Draw From Fund Balance (Orthophotography)	131,500	
Draw From Fund Balance (CIM Implementation Grants)	48,129	
Draw From Fund Balance (to fund revenue shortfall)	45,054	5,872
TOTAL REVENUE, ALL RESOURCES	3,725,853	92,000

EXPENSE	YEAR OF EXPENDITURE	
	FY2016	FY2017
SALARY, FRINGE & CONTINGENCY		
Salary	1,216,783	
Fringe	522,847	
Salary Contingency (Overtime and Bonus)	20,000	
Sick Time Trade	10,000	
Subtotal	1,769,630	-
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	218,100	
Subtotal	218,100	-
DIRECT OPERATIONS & MAINTENANCE		
620, Growth and Transportation Monitoring	12,000	
653, Communication and Education	71,325	
661, Long Range Planning	243,730	92,000
685, Resource Development/Funding	258,657	
702, Air Quality Outreach	75,000	
760, Legislative Services	106,050	
801, Staff Development	28,500	
820, Committee Support	2,000	
836, Regional Travel Demand Model	73,619	
838, Transit Data Collection	158,000	
842, Congestion Management Process	129,000	
860, Geographic Information System Maintenance	69,254	
861, Regional Orthophotography	195,000	
990, Direct Operations and Maintenance	21,000	
Subtotal	1,443,135	92,000
TOTAL EXPENSE	3,430,865	92,000

REVENUE AND EXPENSE SUMMARY	YEAR OF EXPENDITURE	
	FY2016	FY2017
TOTAL REVENUE	3,725,853	92,000
LESS: TOTAL EXPENSES	3,430,865	92,000
CHANGE IN FUND BALANCE	294,988	0

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COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE

WORK PROGRAM NUMBER	EXPENSES				FEDERAL FUNDING SOURCES										MATCH, LOCAL & OTHER FUNDING				TOTAL FUNDING SOURCES
	Labor & Indirect				FY15 CPG	FY15 CPG	FY16 CPG	FY16 CPG	STP-TMA	STP-TMA	FHWA	STP-TMA	Total	Required Match	Local Funds	Other Revenue	Total Local & Other		
	Work Days	Indirect Cost	Direct Cost	Total Cost	Ada County K# 12381	Canyon County K# 12381	Ada County K# 13495	Canyon County K# 13495	Off The Top K# 12373	CIM K# 13047	SHRP2 no match K# 19175	On Board Transit K# 13048	Federal Funds						
601.100 UPWP/Budget Development and Federal Assurances	188	122,477	-	122,477	8,398	2,951	75,583	26,556					113,488	8,990			8,990	122,477	
620.100 Demographics and Growth Monitoring	161	89,835	12,000	101,835	1,731	608	60,440	21,236	10,345				94,361	7,475			7,475	101,835	
653.100 Communication and Education	246	130,701	71,325	202,026									-		202,026		202,026	202,026	
661 Long Range Planning	-	-	17,000	17,000			3,264	1,147			85,470		89,880	7,120			7,120	97,000	
661.100 General Project Management	227	145,894	-	145,894	15,764	5,539	23,646	8,308			81,929		135,185	10,709			10,709	145,894	
661.116 Roadways	45	24,373	-	24,373	3,693	1,298					17,594		22,584	1,789			1,789	24,373	
661.117 Freight	105	64,793	50,000	114,793	5,010	1,760	39,417	13,849			50,000		110,037	4,756			4,756	114,793	
661.118 Bicycles/Pedestrians	160	82,832	13,730	96,562	5,360	1,883	14,076	4,946			63,208.82		89,474	7,088			7,088	96,562	
661.119 Public Transportation	99	48,895	-	48,895			6,690	2,351			36,265		45,306	3,589			3,589	48,895	
661.120 Performance Measurement	168	104,438.18	175,000	279,438			71,612	25,161			175,000		271,772	7,666			7,666	279,438	
685.122 Transportation Improvement Program	395	239,828	1,000	240,828	114,979	40,398			67,773.97				223,151	17,677			17,677	240,828	
685.123 Project Development Program	80	52,952	134,528	187,480	7,090	2,491	16,544	5,813	141,781				173,719	13,761			13,761	187,480	
685.124 Grant Research and Development	129	82,708	-	82,708									-		82,708		82,708	82,708	
685.125 CIM Implementation Grant Program	29	18,718	123,129	141,847			12,834	4,509					17,344	1,374	123,129		124,503	141,847	
TOTAL PROJECTS	2,032	1,208,445	597,712	1,806,157	162,026	56,928	324,106	113,875	219,900	284,466	225,000	-	1,386,302	91,992	407,863	-	499,855	1,886,157	
701.100 General Membership Services	45	26,228	-	26,228			17,984	6,319					24,303	1,925			1,925	26,228	
702.100 Air Quality Outreach	12	7,500	75,000	82,500									-		82,500		82,500	82,500	
703.100 General Public Services	22	12,915	-	12,915									-	12,915			12,915	12,915	
705.100 Transportation Liaison Services	54	39,492	-	39,492	14,547	6,101	12,532	3,413					36,593	2,899			2,899	39,492	
760.100 Legislative Services	77	65,250	106,050	171,300									-		171,300		171,300	171,300	
761.100 Growth Incentives	33	21,900	-	21,900			20,292						20,292	1,607			1,607	21,900	
TOTAL SERVICES	243	173,286	181,050	354,336	14,547	6,101	50,808	9,732	-	-	-	-	81,189	6,431	184,215	82,500	273,147	354,335	
801.100 Staff Development	143	87,828	28,500	116,328	51	18	79,713	28,007					107,789	8,538			8,538	116,328	
820.100 Committee Support	176	102,389	2,000	104,389			71,578	25,149					96,727	7,662			7,662	104,389	
836.100 Regional Travel Demand Model	232	122,884	73,619	196,503			121,464	42,677	17,939				182,080	14,423			14,423	196,503	
838.100 On-Board Transit Survey	35	20,780.20	158,000	178,780			12,805	6,450				146,403	165,658	13,122			13,122	178,780	
842.100 Congestion Management Process	65	33,061	129,000	162,061			65,111	21,921	63,135				150,166	11,895			11,895	162,061	
860.100 Geographic Information System Maintenance	394	208,447	69,254	277,701			89,485	38,564	129,269				257,318	20,383			20,383	277,701	
861.100 Regional Orthophotography	57	30,581	195,000	225,581									-		225,581		225,581	225,581	
TOTAL SYSTEM MAINTENANCE	1,102	605,971	655,373	1,261,344	51	18	440,155	162,768	210,343	-	-	146,403	959,738	76,025	-	225,581	301,606	1,261,344	
990.100 Direct Operations / Maintenance	-	-	21,000	21,000									-		17,500	3,500	21,000	21,000	
991.100 Support Services Labor	993	-	-	-									-		-	-	-	-	
999.100 Indirect Operations/Maintenance	-	-	-	-									-		-	-	-	-	
TOTAL INDIRECT/OVERHEAD	993	-	21,000	21,000	-	-	-	-	-	-	-	-	-	-	17,500	3,500	21,000	21,000	
G R A N D T O T A L	4,370	1,987,702	1,455,135	3,442,837	176,625	63,047	815,069	286,376	430,243	284,466	225,000	146,403	2,427,229	174,448	609,579	311,581	1,095,609	3,522,837	

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
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)	FY2017 CARRY-FORWARD
620.100 Demographics and Growth Monitoring	12,000	12,000								
653.100 Communications and Education	71,325	20,500					49,400	1,425		
661 Long Range Planning	97,000	12,000					5,000			80,000
661.117 Freight	50,000	50,000								
661.118 Bicycles/Pedestrians	13,730	13,730								
661.120 Performance Measurement	175,000	163,000								12,000
685.122 Transportation Improvement Program	1,000						1,000			
685.123 Project Development Program	134,528	134,528								
685.125 CIM Implementation Grant Program	123,129	123,129								
702.100 Air Quality Outreach	75,000	75,000								
760.100 Legislative Services	106,050			9,000		11,100			85,950	
801.100 Staff Development	28,500			28,500						
820.100 Committee Support	2,000							2,000		
836.100 Regional Travel Demand Model	73,619	73,619								
838.100 On-Board Transit Survey	158,000	158,000								
842.100 Congestion Management Process	129,000	129,000								
860.100 Geographic Information System Maintenance	69,254	40,000	28,054			1,200				
861.100 Regional Orthophotography	195,000	195,000								
990.100 Direct Operations / Maintenance	21,000		14,000					7,000		
GRAND TOTAL	1,535,135	1,199,506	42,054	37,500	-	12,300	55,400	10,425	85,950	92,000

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
 INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY**

CATEGORY	ACCOUNT CODE	FY2016 Final	FY2016 Revision 1
Professional Services	930	30,000	30,000
Equipment Repair / Maintenance	936	2,000	2,000
Travel / Education	940	2,500	2,500
Publications	943	1,500	1,500
COMPASS Membership	944	12,000	12,000
Employee Professional Membership	945	9,500	9,500
Postage	950	1,500	1,500
Telephone	951	13,100	13,100
Building Maintenance and Reserve for Major Repairs	955	41,300	41,300
Printing	960	2,000	2,000
Advertising	962	5,000	5,000
Audit	970	16,000	16,000
Insurance	971	13,000	13,000
Legal Services	972	10,000	10,000
General Supplies	980	4,500	4,500
Computer Supplies	982	10,500	10,500
Computer Software / Maintenance	983	24,200	24,200
Commuting Incentive	990	500	500
Vehicle Maintenance	991	3,000	3,000
Utilities	992	12,000	12,000
Local Travel	993	2,500	2,500
Other / Miscellaneous	995	1,500	1,500
TOTAL		218,100	218,100

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2016 UNIFIED PLANNING WORK PROGRAM AND BUDGET - REVISION 1
WORKDAY ALLOCATION**

WORK PROGRAM DESCRIPTION		LEAD STAFF	DIRECTORS	PRINCIPAL PLANNERS	ASSOCIATE PLANNERS	ASSISTANT PLANNERS	OPERATIONS	TOTAL
601.100	UPWP/Budget Development and Federal Assurances	ML	48	30	4	-	106	188
620.100	Demographics and Growth Monitoring	CM	4	77	51	29	-	161
620.104	Development Monitoring		-	-	-	-	-	-
653.100	Communication and Education	AL	6	103	-	134	3	246
661	Long Range Planning	LI	-	-	-	-	-	-
661.100	General Project Management		40	116	34	20	17	227
661.116	Roadways		5	9	29	2	-	45
661.117	Freight		4	77	-	24	-	105
661.118	Bicycles/Pedestrians		8	34	113	5	-	160
661.119	Public Transportation		2	16	79	2	-	99
661.120	Performance Measurement		10	115	28	15	-	168
685	Resource Development/Funding	SM						
685.122	Transportation Improvement Program	TT	30	245	4	115	1	395
685.123	Project Development Program	DM	20	39	7	13	1	80
685.124	Grant Research and Development	SM	30	58	5	35	1	129
685.125	CIM Implementation Grant Program	DM	4	19	-	6	-	29
TOTAL PROJECTS			211	938	354	400	129	2,032
701.100	General Membership Services	SM	5	20	5	15	-	45
702.100	Air Quality Outreach	AL	0	12	-	-	-	12
703.100	General Public Services	AL	3	9	3	7	-	22
705.100	Transportation Liaison Services	MS	19	31	4	-	-	54
760.100	Legislative Services	MS	67	3	-	4	3	77
761.100	Growth Incentives	CM	4	24	-	3	2	33
TOTAL SERVICES			98	99	12	29	5	243
801.100	Staff Development	ML	21	66	18	28	10	143
820.100	Committee Support	ML	19	20	8	9	120	176
836.100	Regional Travel Demand Model	MW	2	104	-	126	-	232
838.100	On-Board Transit Survey	MW	0	25	-	10	-	35
842.100	Congestion Management Process	WS	0	20	31	14	-	65
860.100	Geographic Information System Maintenance	EA	5	170	4	211	4	394
861.100	Regional Orthophotography	EA	0	28	-	29	-	57
TOTAL SYSTEM MAINTENANCE			47	433	61	427	134	1,102
TOTAL DIRECT			356	1,470	427	856	268	3,377
991.100	Support Services Labor	ML	334	140	33	64	422	993
TOTAL INDIRECT/OVERHEAD			334	140	33	64	422	993
TOTAL LABOR			690	1,610	460	920	690	4,370

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