



**FINANCE COMMITTEE MEETING
JUNE 18, 2020 — 12:00 PM
ZOOM CONFERENCE CALL**

Public Participation: Facebook Live Streaming - <https://www.facebook.com/COMPASSIdaho>

**** AGENDA ****

- I. CALL TO ORDER**
- II. OPEN DISCUSSION/ANNOUNCEMENTS**
- III. CONSENT AGENDA**
Page 2 *A. Approve March 19, 2020, Finance Committee Meeting Minutes
- IV. INFORMATION/DISCUSSION ITEMS**
Page 5 *A. Review Report of Disbursements Made in the Reporting Period
Page 10 *B. Review Draft FY2021 Unified Planning Work Program and Budget
- V. ACTION ITEM**
Page 17 *A. Approve Variance Report for October 1, 2019 – March 31, 2020
- VI. OTHER**
A. Next Meeting: July 16, 2020
- VII. ADJOURNMENT**

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

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.

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**FINANCE COMMITTEE MEETING
MARCH 19, 2020
COMPASS, 2ND FLOOR LARGE CONFERENCE ROOM
MERIDIAN, IDAHO**

****MINUTES****

ATTENDEES: Jay Gibbons, Commissioner, Canyon Highway District #4, via telephone
Debbie Kling, Mayor, City of Nampa, **Chair**, via telephone
Diana Lachiondo, Commissioner, Ada County, via telephone
Mary May, Commissioner, Ada County Highway District, via telephone
Garret Nancolas, Mayor, City of Caldwell, **Vice Chair**, via telephone
Holli Woodings, Councilmember, Boise, via telephone

MEMBERS ABSENT: Pam White, Commissioner, Canyon County

OTHERS PRESENT: Morgan Andrus, Community Planning Association
Keith Holmes, Community Planning Association
Meg Larsen, Community Planning Association
Matt Stoll, Community Planning Association

CALL TO ORDER:

Acting Chair Matt Stoll called the meeting to order at 12:07 p.m.

OPEN DISCUSSION/ANNOUNCEMENTS

General announcements were made.

CONSENT AGENDA

A. Approve December 12, 2019, Finance Committee Meeting Minutes

Garret Nancolas moved and Mary May seconded approval of the Consent Agenda as presented. Motion passed. Holli Woodings abstained.

After discussion, **Debbie Kling moved and Jay Gibbons seconded to give authority for Matt Stoll and Meg Larsen to sign meeting minutes as Chair and Vice Chair. Motion passed unanimously.**

INFORMATION/DISCUSSION ITEMS

A. Review Report of Disbursements Made in the Reporting Period

The Report of Disbursements made in the reporting period December 5, 2019, to March 9, 2020, was provided in the packet for information.

B. Discuss Five-Year Revenue and Expense Projections

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

ACTION ITEMS

A. Elect Finance Committee Vice-Chair

Matt Stoll opened the nominations for Finance Committee Vice-Chair.

After discussion, **Garret Nancolas nominated himself and Diana Lachiondo seconded the nomination for Vice-Chair. There were no other nominations. Motion passed unanimously.**

B. Approve Variance Report for October 1, 2019 – December 31, 2019

Meg Larsen presented the October 1, 2019 – December 31, 2019, variance report.

After discussion, **Jay Gibbons moved and Diana Lachiondo seconded approval of the October 1, 2019 to December 31, 2019, variance report as presented. Motion passed unanimously.**

C. Recommend COMPASS Board Approval of the FY2021 General and Special Membership Dues

Meg Larsen presented the FY2021 membership dues, in preparation for development of the FY2021 Unified Planning Work Program and Budget.

After discussion, **Garret Nancolas moved and Mary May seconded to recommend COMPASS Board of Directors' approval of the FY2021 General and Special membership dues as presented. Motion passed unanimously.**

D. Recommend COMPASS Board Approval of Revision 2 of the FY2020 Unified Planning Work Program and Budget

Meg Larsen presented Revision 2 of the FY2020 Unified Planning Work Program and Budget.

After discussion, **Diana Lachiondo moved and Debbie Kling seconded to recommend COMPASS Board of Directors' approval of Revision 2 of the FY2020 Unified Planning Work Program and Budget as presented. Motion passed unanimously.**

ADJOURNMENT

Acting Chair Matt Stoll adjourned the meeting at 12:52 p.m.

Approved this 18th day of June 2020.

By: _____
Debbie Kling, Chair

Attest:

By: _____
Vice Chair

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Check History Report
Sorted By Vendor Name
Activity From: 3/10/2020 to 6/10/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: AECOM AECOM Technical Services, Inc.					
A	ICCU - Checking	E00706	3/20/2020	19,540.00	Electronic Payment
A	ICCU - Checking	E00714	4/20/2020	8,022.00	Electronic Payment
A	ICCU - Checking	E00736	5/20/2020	4,389.00	Electronic Payment
Vendor AECOM Technical Services, Inc. Total:				<u>31,951.00</u>	
Vendor Number: AGENCY AGENCY PRESS					
A	ICCU - Checking	E00707	3/20/2020	2,284.50	Electronic Payment
A	ICCU - Checking	E00746	6/5/2020	585.00	Electronic Payment
Vendor AGENCY PRESS Total:				<u>2,869.50</u>	
Vendor Number: INTEGR Allstream					
A	ICCU - Checking	006545	3/20/2020	1,499.28	Auto
A	ICCU - Checking	006556	4/20/2020	1,370.15	Auto
Vendor Allstream Total:				<u>2,869.43</u>	
Vendor Number: AMPO ASSOCIATION OF METROPOLITAN					
A	ICCU - Checking	006542	3/20/2020	3,007.10	Auto
Vendor ASSOCIATION OF METROPOLITAN Total:				<u>3,007.10</u>	
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E00737	5/20/2020	450.00	Electronic Payment
Vendor BOISE AREA CHAMBER OF COMMERCE Total:				<u>450.00</u>	
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E00727	4/20/2020	24,635.68	Electronic Payment
A	ICCU - Checking	E00735	5/5/2020	23,612.32	Electronic Payment
A	ICCU - Checking	E00754	6/5/2020	25,192.32	Electronic Payment
Vendor Boise Municipal Health Care Total:				<u>73,440.32</u>	
Vendor Number: BOE Boise Office Equipment					
A	ICCU - Checking	006565	5/20/2020	464.49	Auto
Vendor Boise Office Equipment Total:				<u>464.49</u>	
Vendor Number: BORTONL Borton-Lakey Law					
A	ICCU - Checking	E00747	6/5/2020	412.50	Electronic Payment
Vendor Borton-Lakey Law Total:				<u>412.50</u>	
Vendor Number: CATALYS Catalyst Incorporated					
A	ICCU - Checking	E00708	3/20/2020	8,017.50	Electronic Payment
Vendor Catalyst Incorporated Total:				<u>8,017.50</u>	
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	006540	3/20/2020	169.32	Manual
A	ICCU - Checking	006550	4/20/2020	169.32	Manual
A	ICCU - Checking	006563	5/20/2020	169.32	Manual
Vendor COLONIAL LIFE & ACCIDENT Total:				<u>507.96</u>	
Vendor Number: CUMUBOI Cumulus - Boise					
A	ICCU - Checking	006552	4/20/2020	1,866.00	Auto
A	ICCU - Checking	006566	5/20/2020	2,134.00	Auto
Vendor Cumulus - Boise Total:				<u>4,000.00</u>	
Vendor Number: EIDEBA EideBailly					
A	ICCU - Checking	006543	3/20/2020	46.25	Auto
Vendor EideBailly Total:				<u>46.25</u>	
Vendor Number: ELITE Elite Transportation Group, Inc.					
A	ICCU - Checking	E00715	4/20/2020	4,200.00	Electronic Payment
Vendor Elite Transportation Group, Inc. Total:				<u>4,200.00</u>	
Vendor Number: ENVISIO Envision Sustainability Tools Inc.					
A	ICCU - Checking	006567	5/20/2020	10,000.00	Auto
Vendor Envision Sustainability Tools Inc. Total:				<u>10,000.00</u>	
Vendor Number: FEHR Fehr & Peers					

Check History Report
Sorted By Vendor Name
Activity From: 3/10/2020 to 6/10/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00716	4/20/2020	3,094.00	Electronic Payment
A	ICCU - Checking	E00728	5/5/2020	988.00	Electronic Payment
A	ICCU - Checking	E00748	6/5/2020	1,586.00	Electronic Payment
Vendor Fehr & Peers Total:				<u>5,668.00</u>	
Vendor Number: FLEXTE FLEXTECHS, LLC					
A	ICCU - Checking	E00709	3/20/2020	3,653.74	Electronic Payment
A	ICCU - Checking	E00717	4/20/2020	2,422.50	Electronic Payment
A	ICCU - Checking	E00738	5/20/2020	3,232.00	Electronic Payment
Vendor FLEXTECHS, LLC Total:				<u>9,308.24</u>	
Vendor Number: GEOTER GEOTERRA MAPPING GROUP					
A	ICCU - Checking	E00729	5/5/2020	125,000.00	Electronic Payment
Vendor GEOTERRA MAPPING GROUP Total:				<u>125,000.00</u>	
Vendor Number: LOCHNER H.W. Lochner, Inc.					
A	ICCU - Checking	E00720	4/20/2020	5,452.04	Electronic Payment
A	ICCU - Checking	E00731	5/5/2020	9,603.30	Electronic Payment
A	ICCU - Checking	E00741	5/20/2020	7,362.73	Electronic Payment
Vendor H.W. Lochner, Inc. Total:				<u>22,418.07</u>	
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	006541	3/20/2020	828.04	Manual
A	ICCU - Checking	006551	4/20/2020	831.48	Manual
A	ICCU - Checking	006564	5/20/2020	831.48	Manual
Vendor HARTFORD Total:				<u>2,491.00</u>	
Vendor Number: IDBUSI Idaho Business Review					
A	ICCU - Checking	E00718	4/20/2020	2,050.00	Electronic Payment
Vendor Idaho Business Review Total:				<u>2,050.00</u>	
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	W00421	4/6/2020	15.00	Wire Transfer
A	ICCU - Checking	W00422	4/6/2020	1,991.87	Wire Transfer
A	ICCU - Checking	W00430	5/5/2020	7,071.03	Wire Transfer
Vendor IDAHO CENTRAL CREDIT UNION Total:				<u>9,077.90</u>	
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	006544	3/20/2020	477.98	Auto
A	ICCU - Checking	006553	4/20/2020	446.41	Auto
A	ICCU - Checking	006568	5/20/2020	418.57	Auto
Vendor IDAHO POWER CO. Total:				<u>1,342.96</u>	
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	006554	4/20/2020	3,802.48	Auto
A	ICCU - Checking	006569	5/20/2020	1,524.28	Auto
Vendor IDAHO PRESS-TRIBUNE Total:				<u>5,326.76</u>	
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W00418	3/20/2020	3,639.00	Wire Transfer
A	ICCU - Checking	W00426	4/20/2020	3,991.00	Wire Transfer
A	ICCU - Checking	W00433	5/20/2020	3,885.00	Wire Transfer
Vendor IDAHO STATE TAX COMMISSION Total:				<u>11,515.00</u>	
Vendor Number: IDSTAT IDAHO STATESMAN					
A	ICCU - Checking	006570	5/20/2020	62.75	Auto
Vendor IDAHO STATESMAN Total:				<u>62.75</u>	
Vendor Number: IDSTATR Idaho Statesman - Renewal					
A	ICCU - Checking	006555	4/20/2020	1,024.40	Auto
Vendor Idaho Statesman - Renewal Total:				<u>1,024.40</u>	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	006546	3/20/2020	250.82	Auto

Check History Report
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Activity From: 3/10/2020 to 6/10/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	006557	4/20/2020	145.34	Auto
A	ICCU - Checking	006572	5/20/2020	61.62	Auto
Vendor INTERMOUNTAIN GAS CO. Total:				<u>457.78</u>	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W00416	3/20/2020	14,042.32	Wire Transfer
A	ICCU - Checking	W00419	4/3/2020	15,465.40	Wire Transfer
A	ICCU - Checking	W00424	4/20/2020	14,593.06	Wire Transfer
A	ICCU - Checking	W00428	5/5/2020	14,944.30	Wire Transfer
A	ICCU - Checking	W00431	5/20/2020	14,555.00	Wire Transfer
A	ICCU - Checking	W00434	6/5/2020	14,298.96	Wire Transfer
Vendor INTERNAL REVENUE SERVICE Total:				<u>87,899.04</u>	
Vendor Number: RUSSELL JANET RUSSELL					
A	ICCU - Checking	E00721	4/20/2020	43.47	Electronic Payment
Vendor JANET RUSSELL Total:				<u>43.47</u>	
Vendor Number: KIMANG Kim Anglesey					
A	ICCU - Checking	E00739	5/20/2020	345.00	Electronic Payment
Vendor Kim Anglesey Total:				<u>345.00</u>	
Vendor Number: KITTELS Kittelson & Associates, Inc.					
A	ICCU - Checking	E00710	3/20/2020	3,469.14	Electronic Payment
A	ICCU - Checking	E00719	4/20/2020	762.15	Electronic Payment
A	ICCU - Checking	E00730	5/5/2020	6,228.77	Electronic Payment
A	ICCU - Checking	E00740	5/20/2020	1,951.28	Electronic Payment
Vendor Kittelson & Associates, Inc. Total:				<u>12,411.34</u>	
Vendor Number: KUNMEL KUNA MELBA NEWS					
A	ICCU - Checking	006573	5/20/2020	39.00	Auto
Vendor KUNA MELBA NEWS Total:				<u>39.00</u>	
Vendor Number: SCRIPPS Lotus Boise Corp					
A	ICCU - Checking	E00743	5/20/2020	2,445.00	Electronic Payment
A	ICCU - Checking	E00750	6/5/2020	1,630.00	Electronic Payment
Vendor Lotus Boise Corp Total:				<u>4,075.00</u>	
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E00733	5/5/2020	210.52	Electronic Payment
A	ICCU - Checking	E00751	6/5/2020	105.21	Electronic Payment
Vendor MATTHEW STOLL Total:				<u>315.73</u>	
Vendor Number: MIRADA Mirada Magazine					
A	ICCU - Checking	006547	3/20/2020	550.00	Auto
Vendor Mirada Magazine Total:				<u>550.00</u>	
Vendor Number: NARC National Association of Regional Councils					
A	ICCU - Checking	006558	4/20/2020	3,349.15	Auto
Vendor National Association of Regional Councils Total:				<u>3,349.15</u>	
Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)					
A	ICCU - Checking	006539	3/20/2020	48.00	Manual
A	ICCU - Checking	006549	4/20/2020	48.00	Manual
A	ICCU - Checking	006562	5/20/2020	48.00	Manual
Vendor NCPERS Group Life Ins. (M605) Total:				<u>144.00</u>	
Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS					
A	ICCU - Checking	E00732	5/5/2020	978.94	Electronic Payment
A	ICCU - Checking	E00749	6/5/2020	825.00	Electronic Payment
Vendor NEIGHBORHOOD ALL STARS Total:				<u>1,803.94</u>	
Vendor Number: MILLER O. CARL MILLER					
A	ICCU - Checking	E00742	5/20/2020	20.00	Electronic Payment
Vendor O. CARL MILLER Total:				<u>20.00</u>	

Check History Report
Sorted By Vendor Name
Activity From: 3/10/2020 to 6/10/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	006548	3/20/2020	555.19	Auto
A	ICCU - Checking	006559	4/20/2020	303.63	Auto
Vendor Office Depot Total:				<u>858.82</u>	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W00417	3/20/2020	18,026.86	Wire Transfer
A	ICCU - Checking	W00420	4/3/2020	19,587.26	Wire Transfer
A	ICCU - Checking	W00425	4/20/2020	18,529.04	Wire Transfer
A	ICCU - Checking	W00429	5/5/2020	19,085.25	Wire Transfer
A	ICCU - Checking	W00432	5/20/2020	18,531.13	Wire Transfer
A	ICCU - Checking	W00435	6/5/2020	18,294.73	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				<u>112,054.27</u>	
Vendor Number: RADIO R Radio Rancho					
A	ICCU - Checking	006560	4/20/2020	2,860.00	Auto
A	ICCU - Checking	006574	5/20/2020	3,140.00	Auto
Vendor Radio Rancho Total:				<u>6,000.00</u>	
Vendor Number: ZSTINF STATE INSURANCE FUND					
A	ICCU - Checking	W00423	4/1/2020	920.00	Wire Transfer
Vendor STATE INSURANCE FUND Total:				<u>920.00</u>	
Vendor Number: ZIDGRA STATE TAX COMMISSION					
A	ICCU - Checking	W00427	4/20/2020	1,507.30	Wire Transfer
Vendor STATE TAX COMMISSION Total:				<u>1,507.30</u>	
Vendor Number: SYRINGA Syringa Networks, LLC					
A	ICCU - Checking	E00722	4/20/2020	1,052.87	Electronic Payment
A	ICCU - Checking	E00734	5/5/2020	921.05	Electronic Payment
A	ICCU - Checking	E00752	6/5/2020	921.05	Electronic Payment
Vendor Syringa Networks, LLC Total:				<u>2,894.97</u>	
Vendor Number: INDEPEN The Independent News					
A	ICCU - Checking	006571	5/20/2020	165.00	Auto
Vendor The Independent News Total:				<u>165.00</u>	
Vendor Number: TD&H EN Thomas, Dean & Hoskins of Idaho, Inc.					
A	ICCU - Checking	E00711	3/20/2020	718.17	Electronic Payment
A	ICCU - Checking	E00723	4/20/2020	3,250.37	Electronic Payment
A	ICCU - Checking	E00753	6/5/2020	9,531.21	Electronic Payment
Vendor Thomas, Dean & Hoskins of Idaho, Inc. Total:				<u>13,499.75</u>	
Vendor Number: TISCHLE TischlerBise					
A	ICCU - Checking	E00712	3/20/2020	15,388.00	Electronic Payment
A	ICCU - Checking	E00724	4/20/2020	8,556.00	Electronic Payment
A	ICCU - Checking	E00744	5/20/2020	14,736.00	Electronic Payment
Vendor TischlerBise Total:				<u>38,680.00</u>	
Vendor Number: TOWNSQU Townsquare Digital					
A	ICCU - Checking	006561	4/20/2020	2,620.00	Auto
A	ICCU - Checking	006575	5/20/2020	9,430.00	Auto
Vendor Townsquare Digital Total:				<u>12,050.00</u>	
Vendor Number: VRT Valley Regional Transit					
A	ICCU - Checking	E00726	4/20/2020	2,700.00	Electronic Payment
Vendor Valley Regional Transit Total:				<u>2,700.00</u>	
Vendor Number: VERITA VERITAS					
A	ICCU - Checking	E00713	3/20/2020	7,912.50	Electronic Payment
A	ICCU - Checking	E00725	4/20/2020	7,912.50	Electronic Payment
A	ICCU - Checking	E00745	5/20/2020	7,912.50	Electronic Payment
Vendor VERITAS Total:				<u>23,737.50</u>	

Check History Report
Sorted By Vendor Name
Activity From: 3/10/2020 to 6/10/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
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			Report Total:	<u>664,042.19</u>	
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FINANCE COMMITTEE AGENDA ITEM IV-B

Date: June 18, 2020

Topic: Draft FY2021 Unified Planning Work Program and Budget (UPWP)

Request/Recommendation:

Information only.

Background/Summary:

Annually, COMPASS staff prepares a Unified Planning Work Program and Budget (UPWP) for approval by the COMPASS Board of Directors.

Staff has provided a preliminary draft of the FY2021 UPWP to the Finance Committee for review and comment. Feedback from the Finance Committee will be incorporated into the UPWP following the Finance Committee's review. The updated draft will be brought back to the Finance Committee in its July 16, 2020, meeting, with a request to recommend approval. It will then be presented to the COMPASS Board in August 2020 for adoption. It is then forwarded to the Idaho Transportation Department, the Federal Highway Administration, and the Federal Transit Administration for approval.

The documents included in the preliminary draft of the FY2021 UPWP include the following items:

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

Direct Expense Summary – A one-page spreadsheet showing direct expenses budgeted for each work program.

Indirect Operations and Maintenance Expense Summary – A one-page spreadsheet showing indirect expenses budgeted for each category.

Workday Allocation – A one-page spreadsheet showing the distribution of staff workdays to each program.

The draft FY2021 UPWP contains the following assumptions for revenues and expenses:

1. Total membership dues shown reflect the amount approved by the Board at its April 20, 2020, meeting. Total dues increase compared to the prior year. The per capita rate has remained the same since FY2015. The increase reflects year over year population growth in the jurisdictions.
2. Projected revenue of \$1,383,000 from the FY2021 Consolidated Planning Grant (CPG) reflects the amount included in the FY2020-FY2026 Regional Transportation Improvement Program (TIP).

3. Revenue of \$306,705 from off-the-top STP-TMA funds, as approved by the COMPASS Board on April 19, 2010, continues.
4. Revenue of \$192,548 from STP-TMA funds for *Communities in Motion 2050*.
5. Revenues of \$649,000 from STP-TMA funds for the Travel Survey Data Collection.
6. Revenues include \$110,000 committed by the Department of Environmental Quality and Air Quality Board for the air quality outreach program. There are corresponding expenses associated with these revenues.
7. Revenues of \$77,935 from Air Quality Board to reimburse COMPASS for support services provided for Air Quality Operations.
8. Revenue of \$16,200 from Idaho Transportation Department for its share of the TREDIS purchase.
9. Revenues of \$83,333 from pre-payments by participants to fund future orthophotography projects. These funds are proposed to be provided each year rather than in a single lump sum in the flight year to give participants an option to budget those contributions annually.
10. Interest income is estimated to be approximately \$20,980 in FY2021.
11. Revenues include \$15,252 from fund balance to cover match requirement for CIM 2050 grant, \$30,000 from fund balance to cover local funding for CIM 2050, and \$150,000 carry forward of ITD funds received for CIM 2050.
12. Revenues of \$50,000 from fund balance for the CIM Implementation Grant Program.
13. Revenues of \$134,801 from fund balance to cover the shortfall in revenue.
14. Salary costs cover 22 FTE's. The COMPASS Board approved the addition of a Modeler position at its April 20, 2020, meeting. Salary costs also include a 3% overall increase pool. Distribution of individual salary adjustments is determined by the Executive Director.
15. Fringe expenses included an allowance for a ten percent increase in the cost of health insurance and a three percent increase in the cost of other benefits for FY2021.
16. Indirect expenses increases by five hundred dollars to a total of \$203,950. Staff continues to closely manage indirect expenses in an effort to reduce the organization's overall costs.
17. The Project Development Program is proposed to be funded in FY2021, its seventh year, at \$75,000.
18. The CIM Implementation Grant Program is funded at \$50,000.
19. Direct expenses for all other programs are fairly stable and consistent with current year activities.

Implication (policy and/or financial):

Federal approval of the UPWP by October 1, 2020, is required in order to begin work in FY2021.

More Information:

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

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2021 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
REVENUE AND EXPENSE SUMMARY (total)**

REVENUE	FY2020 Revision 2	FY2021 Draft
GENERAL MEMBERSHIP		
Ada County	228,095	235,317
Ada County Highway District	228,095	235,317
Canyon County	109,594	114,775
Canyon Highway District No. 4	41,183	42,784
Golden Gate Highway District No.3	5,398	5,718
City of Boise	104,191	105,986
City of Caldwell	25,939	26,988
City of Eagle	13,787	14,356
City of Garden City	5,397	5,494
City of Greenleaf	384	384
City of Kuna	10,066	10,974
City of Meridian	50,563	52,622
City of Melba	260	260
City of Middleton	4,281	4,312
City of Nampa	44,986	47,115
City of Notus	251	251
City of Parma	948	952
City of Star	4,843	5,229
City of Wilder	776	798
Subtotal	879,037	909,632
SPECIAL MEMBERSHIP		
Boise State University	8,800	9,100
Capital City Development Corporation	8,800	9,100
Idaho Department of Environmental Quality	8,800	9,100
Idaho Transportation Department	8,800	9,100
Valley Regional Transit	8,800	9,100
Subtotal	44,000	45,500
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2020 K# 19258 Ada County	1,023,420	
CPG - FY2020 K# 19258 Canyon County	359,580	
CPG - FY2021 K# 20050 Ada County		1,023,420
CPG - FY2021 K# 20050 Canyon County		359,580
Sub Total CPG Grants	1,383,000	1,383,000
STP TMA - K# 19766, FY2020 off-the-top funds for Planning	306,705	
STP TMA - K# 20113 & STU-U - K# 19389, FY2021 off-the-top funds for Planning		306,705
STP TMA - K# 19571, <i>Communities in Motion 2050</i> (carry over from FY19)	433,520	
STP TMA - K# 19571, <i>Communities in Motion 2050</i>	80,614	
STP TMA - K# 19571, <i>Communities in Motion 2050</i>		192,548
STP TMA - K# 18694, Treasure Valley ITS Plan (carry over from FY19)	57,400	
STP TMA - K# 19303, Travel Survey Data Collection	138,990	
STP TMA - K# 19303, Travel Survey Data Collection		649,000
Subtotal	1,017,229	1,148,253
OTHER REVENUE SOURCES		
Idaho Transportation Department (I-84 Corridor Operations Plan)	150,000	
ACHD Commuteride (Park and Ride Study)	85,000	
Idaho Department of Environmental Quality	25,000	55,000
Ada County Air Quality Board	25,000	55,000
Air Quality Operations - Management Fee	64,738	77,935
Idaho Transportation Department (share of TREDIS purchase)		16,200
Orthophotography - Participant Contributions	83,333	83,333
City of Boise - Project Development	9,839	
Interest Income	24,000	20,980
Subtotal	466,910	308,448
TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous	3,790,176	3,794,833
Draw from Fund Balance (Match for CIM 2050)	40,727	15,252
Draw from Fund Balance (Local Funding for CIM 2050)		30,000
ITD Funds Carried Forward from FY2020 for CIM 2050		150,000
Draw from Fund Balance (Match for Treasure Valley ITS Plan)	4,547	
Draw From Fund Balance (CIM Implementation Grants)	62,000	50,000
Draw From Fund Balance (Carry-Over FY2019 Ortho Project)	125,000	
Draw from Fund Balance (to fund revenue shortfall)	(3,981)	134,801
Subtotal	228,293	380,053
TOTAL REVENUE, ALL RESOURCES	4,018,468	4,174,885

EXPENSE	FY2020 Revision 2	FY2021 Draft
SALARY, FRINGE & CONTINGENCY		
Salary	1,347,530	1,411,500
Fringe	604,356	659,102
Contingency (Overtime, Bonus, and Sick Time Trade)	18,857	19,000
Subtotal	1,970,743	2,089,602
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	203,450	203,950
Subtotal	203,450	203,950
DIRECT OPERATIONS & MAINTENANCE		
620001, Demographics and Growth Monitoring	2,500	2,500
620003, Census 2020	50,000	
653001, Communication and Education	35,600	45,300
661001, Long-Range Planning	668,611	387,800
661008, Bike Counter Management	19,540	19,800
685001, Transportation Improvement Program	5,500	5,600
685002, Project Development Program	84,839	75,000
685004, CIM Implementation Grants	62,000	50,000
702001, Air Quality Outreach	45,455	100,000
760001, Legislative Services	115,050	115,050
801001, Staff Development	40,000	40,000
820001, Committee Support	2,000	2,000
836001, Regional Travel Demand Model	25,200	22,200
838001, Travel Survey Data Collection	150,000	700,000
842001, Congestion Management Process	61,947	-
842002, I-84 Corridor Operations Plan	150,000	-
860001, Geographic Information System Maintenance	250,333	140,133
990001, Direct Operations and Maintenance	75,700	175,950
Subtotal	1,844,275	1,881,333
TOTAL EXPENSE	4,018,468	4,174,885

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	4,018,468	4,174,885
LESS: TOTAL EXPENSES	4,018,468	4,174,885
REVENUE EXCESS/(DEFICIT)	0	0

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2021 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE**

WORK PROGRAM NUMBER	EXPENSES									MATCH, LOCAL & OTHER FUNDING				TOTAL FUNDING SOURCES	
	Work Days	Labor &			FY21 CPG	FY21 CPG	STP-TMA	STP-TMA	STP-TMA	Total	Required Match	Local Funds/FB	Other Revenue		Total Local & Other
		Indirect Cost	Direct Cost	Total Cost	Ada County K# 20050 (74%)	Canyon County K# 20050 (26%)	Off The Top K# 20113/19389	CIM 2050 K# 19751	Travel Survey Data Collection K# 19303	Federal Funds					
601001 UPWP/Budget Development and Federal Assuran	102	73,581	-	73,581	15,083	5,299	30,000			50,382	3,199	20,000	23,199	73,581	
620001 Demographics and Growth Monitoring	75	53,954	2,500	56,454	16,425	5,771	30,000			52,196	1,758	2,500	4,258	56,454	
620002 Development Monitoring	23	16,850	-	16,850	4,697	1,650	10,000			16,347	503		503	16,850	
620003 Census 2020	17	12,454	-	12,454	8,540	3,000				11,540	914		914	12,454	
653001 Communication and Education Long-Range Planning	244	139,940	45,300	185,240						-		185,240	185,240	185,240	
661001 General Project Management	207	150,512	387,800	538,312	113,662	39,935		192,548		346,145	12,167	30,000	150,000	538,312	
661003 Roadways	63	42,467	-	42,467	29,119	10,231				39,350	3,117		3,117	42,467	
661004 Freight	16	10,400	-	10,400	7,131	2,506				9,637	763		763	10,400	
661005 Bicycles/Pedestrians	158	72,589	-	72,589	49,773	17,488				67,261	5,328		5,328	72,589	
661006 Public Transportation	113	58,797	-	58,797	40,316	14,165				54,482	4,316		4,316	58,797	
661007 Performance Measurement	97	64,784	-	64,784	44,422	15,608				60,029	4,755		4,755	64,784	
661008 Bike Counter Management	101	44,620	19,800	64,420	30,595	10,750				41,345	3,275	19,800	23,075	64,420	
661009 Public Involvement	44	28,183	-	28,183	19,324	6,790				26,114	2,069		2,069	28,183	
661010 Human Service Transportation Plan Update Resource Development/Funding	40	19,949	-	19,949	13,679	4,806				18,485	1,464		1,464	19,949	
685001 Transportation Improvement Program	378	227,077	5,600	232,677	73,421	25,796	120,000			219,217	7,859	5,600	13,459	232,677	
685002 Project Development Program	33	23,185	75,000	98,185	15,897	5,586				21,483	1,702	75,000	76,702	98,185	
685003 Grant Research and Development	174	114,235	-	114,235						-		114,235	114,235	114,235	
685004 CIM Implementation Grants	18	12,196	50,000	62,196	8,362	2,938				11,300	895	50,000	50,895	62,196	
TOTAL PROJECTS	1,903	1,165,772	586,000	1,751,772	490,446	172,319	190,000	192,548	-	1,045,312	54,085	502,375	150,000	1,751,772	
701001 Membership Services	133	88,227	-	88,227	45,696	16,055				61,751	6,476	20,000	26,476	88,227	
702001 Air Quality Outreach	14	10,000	100,000	110,000						-		110,000	110,000	110,000	
703001 General Public Services	35	23,328	-	23,328	15,996	5,620				21,616	1,712		1,712	23,328	
704001 Air Quality Operations	133	107,989	-	107,989						-		30,054	77,935	107,989	
705001 Transportation Liaison Services	57	40,831	-	40,831	27,997	9,837				37,834	2,997		2,997	40,831	
760001 Legislative Services	58	58,536	115,050	173,586						-		173,586	173,586	173,586	
TOTAL SERVICES	430	328,911	215,050	543,961	89,689	31,512	-	-	-	121,201	11,185	223,640	187,935	543,961	
801001 Staff Development	105	64,678	40,000	104,678	44,349	15,582				59,931	4,747	40,000	44,747	104,678	
820001 Committee Support	227	140,317	2,000	142,317	96,213	33,805				130,018	10,299	2,000	12,299	142,317	
836001 Regional Travel Demand Model	287	210,256	22,200	232,456	130,456	45,836	20,000			196,291	13,965	22,200	36,165	232,456	
838001 Travel Survey Data Collection	33	22,854	700,000	722,854	15,390	5,407			649,000	669,797	1,647	51,410	53,057.49	722,854	
842001 Congestion Management Process	90	65,934	-	65,934	21,027	7,388				28,416	4,840	32,679	37,518	65,934	
842002 I-84 Corridor Operations Plan	40	29,304	-	29,304	20,093	7,060				27,153	2,151		2,151	29,304	
860001 Geographic Information System Maintenance	454	265,525	140,133	405,658	115,758	40,672	96,705			253,134	12,391	56,800	83,333	405,658	
TOTAL SYSTEM MAINTENANCE	1,236	798,869	904,333	1,703,202	443,285	155,749	116,705	-	649,000	1,364,739	50,041	205,089	83,333	1,703,202	
990001 Direct Operations / Maintenance	-	-	175,950	175,950						-		154,970	20,980	175,950	
991001 Support Services Labor	801	-	-	-						-		-	-	-	
999001 Indirect Operations/Maintenance	-	-	-	-						-		-	-	-	
TOTAL INDIRECT/OVERHEAD	801	-	175,950	175,950	-	-	-	-	-	-	-	154,970	20,980	175,950	
G R A N D T O T A L	4,370	2,293,552	1,881,333	4,174,885	1,023,420	359,580	306,705	192,548	649,000	2,531,253	115,311	1,086,074	442,248	4,174,885	

4,370

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2021 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
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)	CARRY-FORWARD
620001 Demographics and Growth Monitoring	2,500					2,500				
653001 Communication and Education	45,300	19,900			600		24,800			
661001 Long-Range Planning	387,800	327,800					60,000			
661008 Bike Counter Management	19,800	5,000	14,800							
685001 Transportation Improvement Program	5,600						5,600			
685002 Project Development Program	75,000	75,000								
685004 CIM Implementation Grants	50,000	50,000								
702001 Air Quality Outreach	100,000	100,000								
760001 Legislative Services	115,050			18,000		11,100			85,950	
801001 Staff Development	40,000			40,000						
820001 Committee Support	2,000							2,000		
836001 Regional Travel Demand Model	22,200	22,200								
838001 Travel Survey Data Collection	700,000	700,000								
860001 Geographic Information System Maintenance	140,133		56,800							83,333
990001 Direct Operations / Maintenance										
New/replacement hardware and software	10,000		10,000							
Phone System (CISCO is at end of life)	20,000		20,000							
Transit network planning software	19,250		19,250							
TREDIS renewal	81,000		81,000							
Cube renewal; Cube Land	14,100		14,100							
Tools of the Trade' Sponsorship	6,000		6,000							
AICP and APBP Webinar series	1,600			1,600						
Membership dues for COMPASS	17,000								17,000	
Other: board lunch, staff gifts, meeting refreshments, misc.	7,000							7,000		
GRAND TOTAL	1,881,333	1,299,900	221,950	59,600	600	13,600	90,400	9,000	102,950	83,333

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2021 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
 INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY**

CATEGORY	ACCOUNT CODE	FY2020 Revision 2	FY2021 Draft
Professional Services	930	30,000	31,000
Equipment Repair / Maintenance	936	200	200
Publications	943	1,000	3,000
Employee Professional Membership	945	7,500	7,500
Postage	950	750	750
Telephone	951	11,500	13,000
Building Maintenance and Reserve for Major Repairs	955	54,000	55,150
Printing	960	1,000	2,250
Advertising	962	1,000	1,500
Audit	970	15,000	15,500
Insurance	971	13,000	13,100
Legal Services	972	5,000	5,000
General Supplies	980	6,000	6,000
Computer Supplies	982	15,000	12,500
Computer Software / Maintenance	983	25,000	20,000
Vehicle Maintenance	991	1,000	1,500
Utilities	992	10,000	9,000
Local Travel	993	1,500	2,000
Other / Miscellaneous	995	5,000	5,000
T O T A L		203,450	203,950

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2021 UNIFIED PLANNING WORK PROGRAM and Budget - Draft
WORKDAY ALLOCATION SUMMARY**

WORK PROGRAM DESCRIPTION		LEAD STAFF	DIRECTORS	PLANNING	COMMUNICATIONS	OPERATIONS	TOTAL
601001	UPWP/Budget Development and Federal Assurances	ML	33	12	2	55	102
620001	Demographics and Growth Monitoring	CM	-	70	5	-	75
620002	Development Monitoring	CM	-	22	1	-	23
620003	Census 2020	CM	-	17	-	-	17
653001	Communication and Education	AL	12	14	216	2	244
	Long-Range Planning	LI					
661001	General Project Management	LI	29	159	17	2	207
661003	Roadways	LI	-	59	4	-	63
661004	Freight	LI	-	16	-	-	16
661005	Bicycles/Pedestrians	BC	-	150	8	-	158
661006	Public Transportation	RH	-	111	2	-	113
661007	Performance Measurement	CM	-	94	3	-	97
661008	Bike Counter Management	BC	-	99	2	-	101
661009	Public Involvement	LI	-	12	32	-	44
661010	Human Service Transportation Plan Update	RH	-	28	12	-	40
	Resource Development/Funding	TT					
685001	Transportation Improvement Program	TT	12	339	27	-	378
685002	Project Development Program	KP	-	33	-	-	33
685003	Grant Research and Development	KP	8	160	6	-	174
685004	CIM Implementation Grants	KP	-	18	-	-	18
TOTAL PROJECTS			94	1,413	337	59	1,903
701001	Membership Services	LI	2	118	13	-	133
702001	Air Quality Outreach	AL	-	-	14	-	14
703001	General Public Services	MW	-	30	5	-	35
704001	Air Quality Operations	ML	70	2	-	61	133
705001	Transportation Liaison Services	MS	13	32	12	-	57
760001	Legislative Services	MS	56	-	2	-	58
TOTAL SERVICES			141	182	46	61	430
801001	Staff Development	ML	4	75	16	10	105
820001	Committee Support	ML	9	96	17	105	227
836001	Regional Travel Demand Model	MW	-	286	1	-	287
838001	Travel Survey Data Collection	MW	-	25	8	-	33
842001	Congestion Management Process	HM	-	88	2	-	90
842002	I-84 Corridor Operations Plan	MW	-	40	-	-	40
860001	Geographic Information System Maintenance	EA	-	454	-	-	454
TOTAL SYSTEM MAINTENANCE			13	1,064	44	115	1,236
TOTAL DIRECT			248	2,659	427	235	3,569
991001	Support Services Labor	ML	212	101	33	455	801
TOTAL INDIRECT/OVERHEAD			212	101	33	455	801
TOTAL LABOR			460	2,760	460	690	4,370

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FINANCE COMMITTEE AGENDA ITEM V-A

Date: JUNE 18, 2020

Topic: Variance Report for October 1, 2019 – March 31, 2020

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2019 to March 31, 2020.

Background/Summary:

The Variance Report is used to report actual financial results compared to Revision 2 of the FY2020 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 March 31, 2020.

Revenue from member contributions is at 75% reflecting billings for the first three quarters as well as full year payments from three of our member agencies. Revenues from the management fee charged to Air Quality Board are at 67% of the budget.

Salaries and fringe expenses, at 47%, are on budget at the end of the second quarter. Revision 2 of the UPWP included authorization for an additional Modeler for the COMPASS staff. This position is not expected to be on-boarded until the fourth quarter of the year. Salary and fringe expense is expected to end the year at about 97% of budget.

Total direct expenses are at 23% of budget overall, excluding the Carry Forward line item.

- Professional Services includes some additional significant amounts that will be carried forward to fiscal year 2021 to complete projects initiated in fiscal year 2020, including Phase 2 of the Fiscal Impact Study, the Park and Ride Study and the Household Travel Survey. True savings against budget for Professional Services is expected to be approximately \$39,000 by year end. These savings are attributable to unspent budget for speaker fees in the COMPASS education series program, unspent budget in the *Communities in Motion 2050* project for survey software, and unspent budget for the completed update to the Transportation System Management and Operations plan.
- Given travel and meeting restrictions related to the public health crisis, travel and education expenditures are expected to end the year well under budget. It is not expected that there will be a significant amount of unspent budget by the end of the fiscal year, however.
- The Tools of the Trade conference, and COMPASS' sponsorship of it, were canceled, so the Other line item is expected to end the year about \$10,000 under budget.
- Remaining line items within Direct Expenses are expected to the end year at budgeted levels.

Total indirect expenses at 63% 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 March 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

FY2020 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Budget	Actual	% of Budget Earned or Expended
Grant revenue	\$ 2,400,229	718,139	30%
Member contributions	923,037	696,036	75%
ID DEQ/ACAQB Awareness	50,000	20,207	40%
Air Quality Operations - Management Fee	64,738	43,690	67%
Orthophotography Project - Participants	83,333		0%
City of Boise - Project Development	9,839		0%
Interest income	24,000	13,732	57%
Orthophotography Revenue - Sales	-	24,408	
Modeling revenue	-	6,424	
Maps and publications revenue	-	45	
ITD - I-84 Corridor Operations Plan	150,000	150,000	
ACHD Park and Ride Study	85,000		
Other income	-	1,525	
Subtotal, revenues	3,790,176	1,674,206	44%
Staff labor	1,366,387	646,494	47%
Payroll taxes and fringe benefits	604,356	279,527	46%
Subtotal, salaries and fringe expenses	1,970,743	926,021	47%
Professional services	1,025,991	165,696	16%
Equipment purchase	96,640	76,563	79%
Travel/education	59,600	12,941	22%
Printing	600	-	0%
Other	23,600	4,036	17%
Public involvement	124,500	26,632	21%
Meeting support	9,000	4,607	51%
Legislative services	102,950	47,056	46%
Carry Forward	401,394	-	0%
Subtotal, direct expenses	1,844,275	337,531	18%
Professional services	30,000	15,111	50%
Equipment repair	200	-	0%
Publications	1,000	671	67%
Employee professional memberships	7,500	2,534	34%
Postage	750	275	37%
Telephone	11,500	7,284	63%
Building maintenance/association	54,000	55,128	102%
Printing	1,000	1,304	130%
Advertising	1,000	338	34%
Audit	15,000	15,200	101%
Insurance	13,000	6,615	51%
Legal services	5,000	-	0%
General supplies	6,000	3,190	53%
Computer supplies	15,000	5,819	39%
Computer software/maintenance	25,000	8,597	34%
Vehicle maintenance	1,000	704	70%
Utilities	10,000	4,127	41%
Local travel	1,500	762	51%
Other	5,000	124	2%
Subtotal, indirect expenses	203,450	127,783	63%
Total, all expenses	4,018,468	1,391,334	35%
Change in fund balance	(228,293)	282,872	
Beginning fund balance	2,041,762	2,041,762	
Current fund balance	\$ 1,813,469	2,324,633	

COMPASS
FY2020 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of March 31, 2020, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses

10% or more over budgeted expenses

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes
601	UPWP: Budget Development and Federal Assurances	Larsen	77,631	28,322	36%			77,631	28,322	36%	Under Budget. Work will increase on this project in the third quarter. Staff expects that this project will be on budget by the end of the fiscal year.
620	Demographics and Growth Monitoring	Miller	154,264	70,777	46%	52,500	8,518	206,764	79,294	38%	Under Budget. Labor and indirect expenditures are on budget. Direct expenditures are expected to be fully expended by the end of the fiscal year.
653	Communication and Education	Luft	104,605	65,351	62%	35,600	2,874	140,205	68,224	49%	On Budget.
661	Long-Range Planning	Itkonen	443,526	216,514	49%	688,151	77,956	1,131,677	294,470	26%	Under Budget. Staff time spent on this project is on budget. Approximately \$176,000 of budgeted direct dollars are for expenditures in fiscal year 2021. With the exception of the \$176,000, staff anticipates that the direct dollars will be spent by the end of fiscal year 2020.
685	Resource Development/Funding		385,504	169,751	44%	152,339	38,646	537,843	208,397	39%	Under Budget. Labor and indirect expenditures are on budget. Expenditures for the Project Development Program, and the CIM Grant Projects, are expected to be fully expended by the end of the fiscal year.
Subtotal, Projects			1,165,530	550,714	47%	928,590	127,992	2,094,120	678,707	32%	
701	General Membership Services	Itkonen	110,592	37,819	34%			110,592	37,819	34%	Under Budget. Expenditures are directly related to the amount of services requested by member agencies.
702	Air Quality Outreach	Luft	4,545	785	17%	45,455	18,370	50,000	19,155	38%	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	Luft	8,981	10,755	120%	-		8,981	10,755	120%	Over Budget. Expenditures are directly related to the amount of services requested by the general public.
704	Air Quality Operations	Larsen	64,738	62,066	96%	-		64,738	62,066	96%	Over Budget. More time was used in the initial transition of operations to COMPASS than was estimated. Staff anticipates that staff time charged to this project will taper off in the next two quarters but will still be over budget at the end of the fiscal year.
705	Transportation Liaison Services	Stoll	47,789	21,775	46%	-		47,789	21,775	46%	On Budget.
760	Legislative Services	Stoll	60,087	36,424	61%	115,050	47,146	175,137	83,570	48%	On Budget.
761	Growth Incentives	Stoll	3,848	-	0%	-		3,848	-	0%	Under Budget. The Blueprint for Good Growth Board has not requested any work for the period of October 1, 2019 through March 31, 2020.
Subtotal, Services			300,580	169,624	56%	160,505	65,516	461,085	235,140	51%	
801	Staff Development	Larsen	72,109	18,851	26%	40,000	4,869	112,109	23,720	21%	Under Budget. Due to travel and meeting restrictions it is expected that this project will be well under budget at the end of the fiscal year.
820	Committee Support	Larsen	141,010	73,428	52%	2,000	744	143,010	74,172	52%	On Budget.
836	Regional Travel Demand Model	Waldinger	133,917	50,486	38%	25,200		159,117	50,486	32%	On Budget.

COMPASS
FY2020 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of March 31, 2020, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% or more of their budgeted dollars are considered over budget.

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

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes	
838	Travel Survey Data Collection	Waldinger	15,393		0%	150,000		0%	165,393	-	0%	Under Budget. This project may be delayed until traffic patterns return to normal.
842	Congestion Management Process	Mulhall	65,420	49,808	76%	211,947	52,442	25%	277,367	102,250	37%	Over Budget. This project is over budget but is now substantially complete. Staff anticipates this project will end the fiscal year on budget.
860	Geographic Information System Maintenance	Adolfson	280,234	140,834	50%	250,333	29,706	12%	530,567	170,540	32%	Under Budget. Labor and indirect expenditures are on budget. Direct expenditures are expected to be fully expended by the end of the fiscal year.
Subtotal, System Maintenance		708,083	333,466	47%	679,480	87,761	13%	1,387,563	421,226	30%		
990	Direct Operations and Maintenance	Larsen				75,700	56,262	74%	75,700	56,262	74%	Over Budget. One time 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		-	-		75,700	56,262	74%	75,700	56,262	74%		
GRAND TOTAL		2,174,193	1,053,804	48%	1,844,275	337,531	18%	4,018,468	1,391,334	35%		

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

	<u>9/30/2019</u>	<u>3/31/2020</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	1,869,292	2,179,881
Accounts Receivable	443,902	225,961
Prepaid Expenses	5,440	3,582
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,318,634</u>	<u>2,409,424</u>
<u>LIABILITIES</u>		
Accounts Payable	144,847	192
Accrued Payroll Liabilities	121,248	73,823.78
Deferred Revenue	10,775	10,774.91
	<hr/>	<hr/>
Subtotal, liabilities	276,870	84,790
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	5,440	3,582
Assigned To: Set-Aside for Matching Funds for CIM 2050	34,341	34,021
Assigned To: Set-Aside for Matching funds for Treasure Valley ITS Plan	4,547	2,836
Assigned To: Set-Aside for CIM Implementation Grant Program	62,000	45,900
Assigned To: Set-Aside for Orthophotography Cost	210,632	210,632
Assigned To: Set-Aside for FY20 Revenue Shortfall	55,675	55,675
Unassigned	1,669,129	1,971,988
	<hr/>	<hr/>
Subtotal, fund balance	2,041,764	2,324,633
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>2,318,634</u>	<u>2,409,424</u>

Cash & Investment Summary - March 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	0.18%	126,716
ID Central Credit Union Premium Money Market Savings	0.43%	50,000
Local Government Investment Pool	1.63%	1,356,732
ID Central Credit Union 60 Month CD	2.50%	184,259
Banner Bank 36 Month CD #8093	1.20%	154,068
Banner Bank 60 Month CD #8069	1.20%	154,068
Banner Bank 60 Month CD #8101	1.87%	153,813
		<hr/>
Total Cash Balance		<u>2,179,881</u>