



Mike Caldwell, Chair  
Mayor, Ogden

Bret Millburn, Vice Chair  
Commissioner, Davis County

Mark Allen  
Mayor, Washington Terrace

Len Arave  
Mayor, North Salt Lake

John Barber  
Councilman, Morgan County

Ron Bigelow  
Mayor, West Valley

Jackie Biskupski  
Mayor, Salt Lake City

Robert Dahle  
Mayor, Holladay

James Ebert  
Commissioner, Weber County

Kerry Gibson  
Commissioner, Weber County

Michael Jensen  
Councilman, Salt Lake County

Randy Lewis  
Mayor, Bountiful

Ben McAdams  
Mayor, Salt Lake County

Shawn Milne  
Commissioner, Tooele County

Jeff Scott  
Commissioner, Box Elder County

Jeff Silvestrini  
Mayor, Millcreek

Bob Stevenson  
Mayor, Layton

Derk Timothy  
Mayor, Bluffdale

Troy Walker  
Mayor, Draper

Senator Stuart Adams  
Utah State Senate

Representative Mike Schultz  
Utah House of Representatives

Jerry Benson  
Utah Transit Authority

Carlos Braceras  
Utah Department of Transportation

Beth Holbrook  
Utah League of Cities & Towns

Jim Smith  
Utah Association of Counties

Robert Grow  
Envision Utah

Evan Curtis  
State Planning Coordinator

Andrew Gruber  
Executive Director

**WASATCH FRONT REGIONAL COUNCIL**  
**Meeting of October 25, 2018**  
**AGENDA**

There will be a meeting of the Wasatch Front Regional Council on Thursday, October 25, 2018 at 2:00 p.m. in the WFRC offices located at 295 North Jimmy Doolittle Road, Salt Lake City, Utah. The agenda for the meeting will be as follows:

1. Consent Agenda
  - a. **ACTION:** Minutes of the WFRC meeting held August 23, 2018
  - b. **ACTION:** Financial statements and check registers for July, August and September 2018 and Budget/Expenditure Report
2. Chair's Report
  - a. **ACTION:** WFRC Nominating Committee
  - b. WFRC Funding Programs timeline reminder
3. Public Comment
4. Regional Growth Committee (RGC)
  - a. **ACTION:** Wasatch Choice 2050 phasing and funding
5. Transportation Committee (Trans Com)
  - a. **ACTION:** Board Modifications to the 2019-2024 Transportation Improvement Program (TIP)
  - b. Air Quality funding opportunity
6. Budget Committee
  - a. **PUBLIC HEARING and ACTION:** Approve FY19 Budget Amendments
  - b. **ACTION:** Acceptance of WFRC Audit Report for FY18
7. Active Transportation Committee (ATC) Report
8. Executive Director's Report
9. Other Business  
Next meeting: January 24, 2019

*Upcoming events:*

- *Wasatch Choice 2050 Phasing Workshops – October 22 through November 26, 2018*
- *Wasatch Choice 2050 Phasing public comment period – October 22 through November 30, 2018*
- *UDOT Annual Conference – November 6-8, 2018*
- *UAC Annual Conference – November 15-16, 2018*

*Note: Informational materials can be located on WFRC's website at [www.wfrc.org](http://www.wfrc.org)*

*Public participation is solicited without regard to age, sex, disability, race, color or national origin. Persons who require translation for a meeting should contact the WFRC's Title VI Administrator at 801-363-4250 or [heather@wfrc.org](mailto:heather@wfrc.org) at least 72 hours in advance.*

*Se solicita la participación del público, sin importar la edad, el sexo, la discapacidad, la raza, color o nacionalidad. Personas que requieren servicios de traducción deben contactar a WFRC's Administrador de Título VI al teléfono 801-363-4250 o [heather@wfrc.org](mailto:heather@wfrc.org) por lo menos 72 horas antes de la reunión.*



**MINUTES**  
Wasatch Front Regional Council  
Meeting of August 23, 2018

Mayor Mike Caldwell, Chair, called the meeting of the Wasatch Front Regional Council to order at 2:10 p.m. in the offices of the Wasatch Front Regional Council located at 295 North Jimmy Doolittle Road, Salt Lake City, Utah. Introductions were made.

<b>WFRC COUNCIL MEMBERS - 2018</b>		
<b>BOX ELDER COUNTY</b>	<b>Yes/No</b>	<b>Davis, Salt Lake and Weber County Alternates / Others in attendance:</b>
Member - Jeff Scott	yes	Scott Jenkins, Weber Co Commissioner
Alternate – Tyler Vincent	no	David Watts, Herriman City Mayor
<b>DAVIS COUNTY MEMBERS</b>		Robert Hale, Midvale City Mayor
Len Arave	yes	Shayne Scott, ULCT / Kaysville City
Bret Millburn ( <i>Vice Chair</i> )	no	Cameron Diehl, ULCT
Randy Lewis	yes	Ivan Marrero, FHWA
Bob Stevenson	yes	Steve Call, FHWA
<b>MORGAN COUNTY</b>		Ken Leetham, North Salt Lake City
Member - John Barber	yes	Roger Borgenicht, UBET
Alternate - Robert Kilmer	no	Evelyn Everton, Sandy City
Alternate - Ned Mecham	no	Russell Weeks, Salt Lake City Council Staff
<b>SALT LAKE COUNTY MEMBERS</b>		John Hiskey, Taylorsville City
Ben McAdams	no	Ryan Beck, Envision Utah
Jackie Biskupski	no	Matt Sibul, UTA
Troy Walker	yes	Barry McLerran, Congresswoman Mia Love
Michael Jensen	yes	Charlie Luke, Salt Lake City
Jeff Silvestrini	yes	David Brickey, West Jordan City
Robert Dahle	yes	Alan Anderson, West Jordan City
Ron Bigelow	yes	Andrew Gruber, WFRC
Derk Timothy	yes	Ned Hacker, WFRC
<b>TOOELE COUNTY</b>		Wayne Bennion, WFRC
Member - Shawn Milne	yes	Scott Festin, WFRC
Alternate – Debbie Winn	yes	LaNiece Davenport, WFRC
<b>WEBER COUNTY MEMBERS</b>		Megan Townsend, WFRC
James Ebert	yes	Christy Dahlberg, WFRC
Mark Allen	yes	Nicole Proulx, WFRC intern
Mike Caldwell ( <i>Chair</i> )	yes	Scott Hess, WFRC
<b>UDOT &amp; UTA</b>		Ted Knowlton, WFRC
Member - Carlos Braceras, UDOT	no	Ben Wuthrich, WFRC
Alternate – Teri Newell, UDOT	yes	Chad Worthen, WFRC
Member – Steve Meyer, UTA	yes	Suzie Swim, WFRC
Alternate - Nichol Bourdeaux, UTA	yes	Jory Johner, WFRC

<b>NON-VOTING MEMBERS</b>		
		Julie Bjornstad, WFRC
Jim Smith - Utah Association of Counties	yes	Callie New, WFRC
Beth Holbrook - Utah League of Cities and Towns	yes	Andy Li, WFRC
Robert Grow - Envision Utah	no	Xiao Li, WFRC
Stuart Adams - State Senate	no	Alex Roy, WFRC
Mike Schultz - State House of Representatives	yes	Bert Grandberg, WFRC
Evan Curtis – State Planning Coordinator	yes	Loveit Baumgardner, WFRC
		Andrea Pearson, WFRC

**1. Consent Agenda [00:03:14]**

**ACTION: Minutes and Financial Statements**

Councilmember Michael Jensen moved to approve the minutes of the WFRC meeting held May 24, 2018 and the Financial Statements and Check Registers for April, May and June of 2018 and Budget/Expenditure Report as of June 30, 2018. Commissioner James Ebert seconded the motion. The minutes and financial statements were accepted unanimously.

**2. Chairman’s Report [00:03:29]**

**2.a WFRC FY’18 Activities and Accomplishments**

Andrew Gruber, WFRC, reiterated the Wasatch Front Regional Council Mission Statement and then reported on the previously adopted goals and priorities for FY’18. These goals, which provided direction regarding areas of focus for this past year, are:

- 1- Collaboratively develop long- and short-range plans and programs, and assist local communities to implement those plans
- 2- Support transportation and related land use and economic development policy-making and projects
- 3- Strive for organizational excellence

With the help and support of member communities, WFRC was able to make significant progress towards accomplishing their FY’18 goals. Mr. Gruber thanked our members for their hard work and dedication to these efforts. The *Activities & Accomplishments Report Fiscal Year 2018* was included in the meeting materials.

**2b. ACTION: WFRC FY’19 Goals and Priorities [00:21:02]**

Mr. Gruber then presented the proposed set of goals and priorities to help shape the activities of WFRC for the next year. These goals were developed through review of WFRC’s adopted Mission & Roles, reflection on the agency activities and accomplishments for the previous year, and a collaborative and full discussion among the WFRC staff, in consultation with the WFRC Executive Committee. The following are DRAFT goals and priority areas for WFRC in FY’19, and there is a summary included in the packet materials. Many of these items reflect a continuation of ongoing agency priorities.

- 1- Collaboratively develop and implement Wasatch Choice 2050 Vision for regional transportation, land use, and economic development
- 2- Advance transportation, land use and economic development policy-making and projects
- 3- Strive for organizational excellence.

The members of the WFRC Executive Committee have reviewed these items and, along with WFRC staff, are submitting them for the Council’s review, discussion and consideration for approval at this Council meeting.

**[00:27:29]** Mayor Bob Stevenson moved to approve the WFRC goals for FY2019 and Commissioner Jeff Scott seconded the motion. The vote to approve was unanimous.

**2c. Overview of WFRC Programs for Local Governments [00:27:51]**

The Wasatch Front Regional Council administers six programs that provide resources for local governments. These programs include:

- Wasatch Front Economic Development District (WFEDD)
- Community Development Block Grant (CDBG)
- Transportation and Land Use Connection (TLC)
- Surface Transportation Program (STP)
- Congestion Mitigation Air Quality (CMAQ)
- Transportation Alternatives Program (TAP)

Presentations were given by Scott Hess, Christy Dahlberg, Megan Townsend, and Ben Wuthrich, all with WFRC, describing these competitive programs. Funding program application deadlines and timelines were discussed. In September, further information on submitting letters of intent for each program will be sent via email to the appropriate recipients.

### **3. Public Comment [00:44:10]**

Mayor Caldwell opened the meeting up to public comment. Cameron Diehl, Utah League of Cities and Towns (ULCT), noted the strong collaborative efforts that occur between ULCT and WFRC and emphasized the need for continued collaboration. Mr. Diehl also discussed the focus groups that ULCT will be facilitating to garner feedback on the perceived anxieties among communities along the Wasatch Front, in regard to anticipated population growth in the region.

### **4. Regional Growth Committee (RGC) [00:47:08]**

Councilmember John Barber, on behalf of RGC Chair Mayor Ben McAdams, briefly reviewed the outcomes of the Regional Growth Committee meeting held on August 16, 2018.

#### **4a. Wasatch Choice 2050 Vision and housing affordability [00:48:25]**

Ted Knowlton, WFRC, presented information on one of the ten regional goals of the WC2050 Vision: "Housing Choices and Affordable Living Expenses." One of the four key strategies of the Vision, "Support Housing Options: support housing types and locations that we can both afford and work best for our lives," was discussed in-depth at the August RGC meeting. Mr. Knowlton invited the Council members to discuss key actions that WFRC might take to help their communities as they in turn consider how to address Utah's housing affordability gap.

#### **4b. ACTION: 2015-2040 Regional Transportation Plan (RTP) Amendment #6 [01:26:10]**

Jory Johner, WFRC, reported that WFRC staff has received requests to amend the 2015-2040 RTP to incorporate the changes described in the packet materials. Projects within Amendment 6 were presented to the RGC's Technical Advisory Committees, and the County Councils of Government in which the projects are located. On May 17, the RGC approved a formal public comment period for the amendment, which took place from June 30 to August 4, 2018. WFRC staff has analyzed the potential financial implications of these projects and feel that the RTP is able to maintain its fiscal constraint while accommodating construction of these projects. WFRC staff has also reviewed the air quality impacts to ensure that all applicable air quality conformity requirements are met.

**[01:32:58]** Councilmember John Barber moved to approve Amendment 6 to the 2015-2040 RTP, along with the Amendment's air quality conformity determination as found in Draft Air Quality Memorandum 38. Councilmember Michael Jensen seconded the motion, and the voting was unanimous to approve.

### **5. Transportation Committee (Trans Com) [01:34:25]**

Commissioner James Ebert, Trans Com Chair, informed the Council of the items that were discussed in the Trans Com meeting held on August 16, 2018. Commissioner Ebert stated that during that meeting, Trans Com approved the board modifications to the 2018-2023 Transportation Improvement Program (TIP) that had been received at that time. This information, **Item 5a**, has been included in the meeting materials.

**5b. ACTION: Board Modifications to the 2018-2023 TIP [01:35:10]**

Ben Wuthrich, WFRC, reported that WFRC received requests to modify the current 2018-2023 Transportation Improvement Program (TIP). Mr. Wuthrich briefly reviewed each project and referred members to the meeting materials for detailed information.

**[01:43:50]** Commissioner James Ebert moved to approve the resolution to modify the 2018-2023 TIP as requested. Mayor Bob Stevenson seconded the motion and the voting was unanimous.

**5c. ACTION: 2019-2024 TIP [01:44:08]**

Mr. Wuthrich then presented information regarding the 2019-2024 Transportation Improvement Program (TIP) for approval. A draft 2019-2024 TIP was reviewed by Trans Com in June (as delegated by the Regional Council) and made available for public review. An analysis of the TIP completed by the WFRC staff shows that the 2019-2024 TIP conforms to the state air quality plans. The public comment period extended from June 30 through August 4, 2018. A list of all the comments and respective responses has been compiled, and a summary of the comments and responses is included in the meeting materials.

**[01:50:08]** Commissioner James Ebert moved to approve the resolution to recommend the 2019-2024 TIP as requested. Councilmember Michael Jensen seconded the motion and the voting was unanimous.

**5d. ACTION: Self-Certification of Planning Process [01:50:28]**

Wayne Bennion, WFRC, directed attention to the draft Resolution for the Urban Transportation Planning Process Certification exhibit information. Mr. Bennion stated that each year when the Regional Council approves the Transportation Improvement Program, WFRC and UDOT also need to certify that the transportation planning process meets all federal planning requirements. The staff at WFRC, UDOT, and UTA have worked together to confirm that the federal requirements are being met.

**[01:51:56]** Commissioner James Ebert moved that the resolution be approved as presented. Councilmember Michael Jensen seconded the motion and the voting was unanimous.

**6. Active Transportation Committee (ATC) Report [01:52:14]**

Mayor Jeff Silvestrini, Chair of the Active Transportation Committee, provided a report of the ATC's meeting held on August 8. At that meeting, there was discussion regarding issues that could arise or have already surfaced concerning 'dockless' bicycles and scooters that are being placed downtown and in other neighboring cities. It was determined that all cities would benefit from being unified on 'best practices' regulations; therefore, more information is being gathered to form a committee in order to implement consistent ordinances. Mayor Silvestrini then informed the group of the Move Utah Summit on September 26 and encouraged all to attend. Mayor Silvestrini also noted that WFRC has hired an Active Transportation Planner to fill the open position left when Scott Hess moved from that role to the Director of Community and Economic Development at WFRC.

**7. Executive Director's Report [01:55:09]**

Andrew Gruber, WFRC, stated he had no further items to report.

**8. Other Business [01:55:31]**

Mayor Mike Caldwell noted the next meeting of the Council will be on October 25, 2018 and referred the group to the upcoming events listed on the bottom of the agenda. Mayor Caldwell asked if there were any other items to discuss. With no further business, the meeting be adjourned at 4:06 p.m.

Balance Sheet  
As of 07-31-18

ASSETS

Cash	\$ 1,329,231.94	
		\$ 1,329,231.94
Accounts Receivable	1,023,828.34	
		\$ 1,023,828.34
Prepaid Expense	44,208.38	
		\$ 44,208.38
		\$ 0.00
		\$ 2,397,268.66
		=====

LIABILITIES & FUND BALANCE

Accounts Payable	126,613.58	
Accrued Payroll & Taxes	-102.25	
Accrued Vacation/Sick Leave	295,514.63	
		\$ 422,025.96
Total Liabilities		
State and Local	1,144,508.88	
General Fund	298,417.25	
Special Projects Fund	532,316.57	
		\$ 1,975,242.70
Total Fund Balances		
		\$ 2,397,268.66
		=====



Check Register  
(A) WELLS FARGO BANK  
07-31-18

Check#	Date	Vendor	Amount
11405	07-11-18	AVE001 AVENUE CONSULTANTS	3806.02
11406	07-11-18	AXI001 AXIS ARCHITECTS LLC	27083.00
11407	07-11-18	CIP001 CIPHER TECHNOLOGIES LLC	1175.00
11408	07-11-18	CIV001 CIVIL SOLUTIONS GROUP, INC	4900.00
11409	07-11-18	ENV001 ENVISION UTAH	5000.00
11410	07-11-18	FEH001 FEHR & PEERS	3475.99
11411	07-11-18	FIE001 FIELDING GROUP LLC	23437.50
11412	07-11-18	LAN001 LANDMARK DESIGN	13543.45
11413	07-11-18	LIN001 LINCOLN NATIONAL LIFE INS	1846.52
11414	07-11-18	LOC001 H.W. LOCHNER	7198.15
11415	07-11-18	NIE001 A R NIELSON LANDSCAPING	640.00
11416	07-11-18	OFF001 OFFICE DEPOT	1198.03
11417	07-11-18	PAR001 PARAMETRIX	1819.38
11418	07-11-18	PEH001 PEHP FLEX BENEFITS	915.65
11419	07-11-18	PEN001 PENNA POWERS	6951.25
11420	07-11-18	PET001 SCOTT FESTIN	43.32
11421	07-11-18	PSC001 PS COMMERCIAL CLEANING	600.00
11422	07-11-18	REP001 REPUBLIC SERVICES #864	260.10
11423	07-11-18	RES001 RESOURCE SYSTEMS GROUP, IN	533.07
11424	07-11-18	SNE001 SNELL & WILMER LLP	1786.00
11425	07-11-18	STA001 STANDARD EXAMINER	288.25
11426	07-11-18	UNI007 UNIVERSITY OF WISCONSIN /C	6098.47
11427	07-11-18	UNU001 UNUM LIFE INSURANCE CO	127.20
11428	07-11-18	URB001 URBAN PLANNING INTERNATION	775.00
11429	07-11-18	URB002 URBAN DESIGN ASSOCIATES, L	4751.06
11430	07-11-18	UTA003 UTAH LOCAL GOVERNMENT TRUS	511.64
11431	07-11-18	UTA005 UTAH STATE RETIREMENT SYST	8430.30
11432	07-11-18	UTA006 UTAH FOUNDATION	6000.00
11433	07-11-18	VOD001 VODA	2150.00
11434	07-11-18	WSP001 WSP USA, INC	36984.84
11435	07-11-18	ZIO002 ZIONS BANK PUBLIC FINANCE	7750.00
11436	07-25-18	ALL003 ALLSTREAM	1635.46
11437	07-25-18	AVE001 AVENUE CONSULTANTS	8462.94
11438	07-25-18	INT002 INTERMOUNTAIN EAP - MISC A	238.95
11439	07-25-18	JOH001 JOHNSON CONTROLS SECURITY	673.19
11440	07-25-18	LAS001 LASER EXPERTS	407.00
11441	07-25-18	OFF001 OFFICE DEPOT	102.99
11442	07-25-18	PAR001 PARAMETRIX	3535.18
11443	07-25-18	PEH001 PEHP FLEX BENEFITS	915.65
11444	07-25-18	PLA001 PLANNING AND DEVELOPMENT S	3250.00
11445	07-25-18	PUB001 PUBLIC EMPLOYEES HEALTH PR	32659.24
11446	07-25-18	ROC001 ROCKY MOUNTAIN POWER	1286.65
11447	07-25-18	RRJ001 RRJ CONSULTING, LLC	2000.00
11448	07-25-18	SLI001 SLICCAMA	338.25
11449	07-25-18	STR001 STRINDBERG & SCHOLNICK, LL	67.50
11450	07-25-18	TER001 TERMINIX	234.00
11451	07-25-18	UNU001 UNUM LIFE INSURANCE CO	127.20
11452	07-25-18	UTA019 UTAH DIV OF PURCHASING AND	1568.87
Total Of Register			237582.26

Licensed User: ACCOUNTING DEPARTMENT

Balance Sheet  
As of 08-31-18

ASSETS

Cash	\$ 1,128,808.73		
Accounts Receivable	1,109,310.49		\$ 1,128,808.73
Prepaid Expense	43,005.71		\$ 1,109,310.49
			\$ 43,005.71
			\$ 0.00
			\$ 2,281,124.93
			=====

LIABILITIES & FUND BALANCE

Accounts Payable	107,704.41		
Accrued Payroll & Taxes	442.84		
Accrued Vacation/Sick Leave	296,281.42		
Total Liabilities			\$ 404,428.67
State and Local	1,039,012.83		
General Fund	305,366.86		
Special Projects Fund	532,316.57		
Total Fund Balances			\$ 1,876,696.26
			\$ 2,281,124.93
			=====



Check Register  
(A) WELLS FARGO BANK  
08-31-18

Check#	Date	Vendor	Amount
11453	08-09-18	ADV001 ADVANTAGE UTAH	362.69
11454	08-09-18	AME004 AMERICAN PLANNING ASSOCIAT	85.00
11455	08-09-18	AMP001 AMPO	6127.46
11456	08-09-18	FIE001 FIELDING GROUP LLC	16425.02
11457	08-09-18	GET001 GET HEALTHY UTAH	1000.00
11458	08-09-18	IBI001 IBI GROUP	20009.44
11459	08-09-18	LIN001 LINCOLN NATIONAL LIFE INS	1846.52
11460	08-09-18	NIE001 A R NIELSON LANDSCAPING	562.00
11461	08-09-18	OFF001 OFFICE DEPOT	164.60
11462	08-09-18	PEH001 PEHP FLEX BENEFITS	915.65
11463	08-09-18	PET001 SCOTT FESTIN	149.07
11464	08-09-18	PSC001 PS COMMERCIAL CLEANING	600.00
11465	08-09-18	PSO001 PSOMAS	4370.00
11466	08-09-18	REP001 REPUBLIC SERVICES #864	274.50
11467	08-09-18	SAL001 SLC CORPORATION - PUBLIC U	633.30
11468	08-09-18	SAL005 SALT LAKE CHAMBER	7500.00
11469	08-09-18	STA002 STAPLES BUSINESS CREDIT	713.60
11470	08-09-18	UTA001 UTAH DEPT OF TRANSPORTATIO	2496.00
11471	08-09-18	UTA003 UTAH LOCAL GOVERNMENT TRUS	15335.89
11472	08-09-18	UTA010 UTAH LEAGUE OF CITIES & TO	3435.00
11473	08-09-18	WSP001 WSP USA, INC	18663.02
11474	08-27-18	ALL003 ALLSTREAM	1635.46
11475	08-27-18	AME001 AMERICAN PLANNING ASSOC -	1000.00
11476	08-27-18	COM004 COMFORT SYSTEMS USA	730.00
11477	08-27-18	CON001 CONSTRUCTION MONITOR	405.00
11478	08-27-18	ESR001 ESRI	13224.00
11479	08-27-18	GSB001 GSBS CONSULTING	10968.60
11480	08-27-18	LAN001 LANDMARK DESIGN	7077.36
11481	08-27-18	LOC001 H.W. LOCHNER	750.38
11482	08-27-18	OFF001 OFFICE DEPOT	662.66
11483	08-27-18	OLS002 LES OLSON COMPANY	1088.48
11484	08-27-18	PEH001 PEHP FLEX BENEFITS	915.65
11485	08-27-18	PEN001 PENNA POWERS	3768.75
11486	08-27-18	PUB001 PUBLIC EMPLOYEES HEALTH PR	32659.24
11487	08-27-18	RES001 RESOURCE SYSTEMS GROUP, IN	1066.14
11488	08-27-18	ROC001 ROCKY MOUNTAIN POWER	1445.39
11489	08-27-18	TER001 TERMINIX	234.00
11490	08-27-18	UNU001 UNUM LIFE INSURANCE CO	127.20
11491	08-27-18	UTA010 UTAH LEAGUE OF CITIES & TO	2075.00

Total Of Register

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181502.07  
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Licensed User: ACCOUNTING DEPARTMENT

Balance Sheet  
As of 09-30-18

ASSETS

Cash	\$ 1,086,855.08		
			\$ 1,086,855.08
Accounts Receivable	1,560,527.29		
			\$ 1,560,527.29
Prepaid Expense	36,798.34		
			\$ 36,798.34
			\$ 0.00
			\$ 2,684,180.71
			=====

LIABILITIES & FUND BALANCE

Accounts Payable	135,285.91		
Accrued Payroll & Taxes	277.31		
Accrued Vacation/Sick Leave	307,577.57		
			\$ 443,140.79
Total Liabilities			
State and Local	1,394,512.65		
General Fund	314,210.70		
Special Projects Fund	532,316.57		
			\$ 2,241,039.92
Total Fund Balances			
			\$ 2,684,180.71
			=====

Check Register  
(A) WELLS FARGO BANK  
09-30-18

Check#	Date	Vendor	Amount
11492	09-10-18	FIE001 FIELDING GROUP LLC	21684.38
11493	09-10-18	LIN001 LINCOLN NATIONAL LIFE INS	2054.03
11494	09-10-18	LOG001 LOGAN SIMPSON DESIGN INC	21532.00
11495	09-10-18	NIE001 A R NIELSON LANDSCAPING	562.00
11496	09-10-18	PEH001 PEHP FLEX BENEFITS	915.65
11497	09-10-18	PEO001 PEOPLE & PLACE LLC	16691.85
11498	09-10-18	PET001 SCOTT FESTIN	107.94
11499	09-10-18	PSC001 PS COMMERCIAL CLEANING	600.00
11500	09-10-18	REP001 REPUBLIC SERVICES #864	274.50
11501	09-10-18	SAL001 SLC CORPORATION - PUBLIC U	619.81
11502	09-10-18	URB002 URBAN DESIGN ASSOCIATES, L	35568.78
11503	09-10-18	UTA003 UTAH LOCAL GOVERNMENT TRUS	511.63
11504	09-10-18	UTA019 UTAH DIV OF PURCHASING AND	4857.40
11505	09-10-18	WSP001 WSP USA, INC	2198.06
			-----
		Total Of Register	108178.03
			=====

Licensed User: ACCOUNTING DEPARTMENT

**Wasatch Front Regional Council FY 2019  
Budget/Expense Report**

7/1/2018  
6/30/2019

**Expenditure by Function**

<b>Expenditure</b>	<b>Budget</b> As approved May 24, 2018	<b>Expended</b> 9/30/2018	<b>Balance Unspent</b>	<b>% Expended</b>
Salaries/Employee Benefits	3,882,097	869,690	3,012,408	22%
Contractual	1,810,800	122,592	1,688,208	7%
Audit and Accounting	18,000	1,333	16,667	7%
Equipment Depreciation	81,409	5,627	75,782	7%
Equipment Maintenance	19,635	4,138	15,497	21%
Dues and Subscriptions	26,383	9,712	16,671	37%
Insurance	16,789	2,919	13,870	17%
Legal	25,278	0	25,278	0%
Printing & Publication	11,690	768	10,922	7%
Rent	314,408	76,254	238,154	24%
Building Operation/R & M	15,383	13,179	2,204	86%
Supplies/Software & Licenses	89,676	33,495	56,181	37%
Telephone/Data	36,649	9,430	27,219	26%
Travel	54,739	20,484	34,255	37%
Training	54,000	8,952	45,048	17%
Equipment Purchase	40,000	2,315	37,685	6%
Amounts expected to carry forward into next F	83,170	0	83,170	0%
<b>TOTAL EXPENDITURES</b>	<b>6,580,108</b>	<b>1,180,888</b>	<b>5,399,220</b>	<b>18%</b>
<b>Excluding Carry Forward</b>	<b>6,496,938</b>	<b>1,180,888</b>	<b>5,316,050</b>	<b>18%</b>
<b>% Time Expended</b>				<b>25%</b>

**Expenditure by Program**

<b>Program</b>	<b>Budget</b> As approved May 24, 2018	<b>Expended</b> 9/30/2018	<b>Balance Unspent</b>	<b>% Expended</b>
Consolidated Transportation Planning Grant	4,175,115	865,056	3,310,059	21%
UTA Project Support	117,170	42,992	74,178	37%
Tooele Valley RPO	10,000	590	9,410	6%
Local Government Service	88,873	2,178	86,695	2%
Community Impact Board \$2K	2,000	0	2,000	0%
Mobility Management	10,000	1,034	8,966	10%
Economic Development	140,000	46,378	93,622	33%
CDBG - Tooele	50,000	13,862	36,138	28%
Transportation and Land Use Connection	1,667,250	165,844	1,501,406	10%
Morgan RPO	30,000	6,034	23,966	20%
WC2050 Consortium	50,000	0	50,000	0%
Utah State Legislative Consultant	50,000	6,000	44,000	12%
Model Development	149,700	28,604	121,096	19%
GPI Decision Support	0	0	0	0%
Oquirrh Connection	0	0	0	0%
Equipment Purchases	40,000	2,315	37,685	6%
<b>TOTAL EXPENDITURES</b>	<b>6,580,108</b>	<b>1,180,888</b>	<b>5,399,220</b>	<b>18%</b>

## Footnotes to the Budget/Expense Report

September 2018

In this report 25% of the fiscal year (time) has passed. Of the total amount budgeted for the year 18% was expended through the end of September 2018. The budget in this report is the budget that was approved on May 24, 2018 but excludes fiscal year end entries to the fund balance. At the fund level the Council records expenditures for capital purchases and bank fees. The Council records funds transfers from the Special Projects fund to the General fund when required for capital outlay. Interest earned on funds not immediately needed for operations are recorded as revenue in the General fund. At the end of the fiscal year the net effect of these transactions represent a change to the fund balance.

This information contained in this report is useful in that it shows rates of expenditure by line item and by program and allows the Council and staff to analyze rates of expenditure and progress of the various programs and address any areas of concern. It is not unusual for budget spent versus time to show variations. Some expenses such as software licenses and audit fees are paid at the beginning of the fiscal year causing the percentage of budget spent versus time expended to go up. However, as the year progresses that percentage drops and the line item and program will finish the year within budget.

Staff is proposing amendments to the FY2019 budget at the Council's October 2018 meeting to include projects that were not completed and in process at the end of FY2018. These projects are ongoing and expected to be completed in FY2019 or FY2020. The proposed amendment also includes a change in estimated rent expense as a result of higher than expected cost of tenant improvements that will be amortized and included in the Council's lease expense for the new office space. The proposed amendment also includes a change in building operations expense on the current office building to accommodate a delay in occupancy of the new office space.

Variances in the rate of expenditure by program are considered normal and include some programs that are expected to carry forward into the next fiscal year.

**DATE:** October 11, 2018  
**AGENDA ITEM:** 2a  
**SUBJECT:** **ACTION:** WFRC Nominating Committee  
**PREPARED BY:** Andrew Gruber

**BACKGROUND:**

Pursuant to the WFRC Bylaws, at the last meeting in even-numbered years the Chair appoints a nominating committee to recruit and nominate the Council Chair and Vice Chair. The nominating committee includes one representative from each of the six WFRC counties.

The nominating committee may also make recommendations to the Chair for appointments to other committees including the Regional Growth Committee (RGC), Transportation Coordinating Committee (Trans Com), Active Transportation Committee (ATC), and Budget Committee.

**RECOMMENDATION:**

Chair appoints a nominating committee.

**CONTACT PERSON:**

Mayor Mike Caldwell, Ogden City, 801-629-8150, [mikecaldwell@ogdencity.com](mailto:mikecaldwell@ogdencity.com)  
Andrew Gruber, WFRC, 801-824-0055, [agruber@wfr.org](mailto:agruber@wfr.org)

**DATE:** October 19, 2018  
**AGENDA ITEM:** 2b  
**SUBJECT:** Reminder - WFRC Programs for Local Governments  
**PREPARED BY:** Wayne Bennion

**BACKGROUND:**

The Wasatch Front Regional Council administers six programs that provide resources for local governments. These programs include:

- Surface Transportation Program (STP)
- Congestion Mitigation-Air Quality (CMAQ)
- Transportation Alternatives Program (TAP)
- Transportation and Land Use Connection (TLC)
- Community Development Block Grant (CDBG)
- Wasatch Front Economic Development District (WFEDD)

Please note that letters of intent for the STP, CMAQ, TAP, and TLC programs are due October 29, 2018. WFRC anticipates awarding approximately \$40 million in funding and technical assistance to recipients.

More information about the [funding programs](#) can be found on WFRC's website.

**RECOMMENDATION:**

This is an information item only.

**CONTACT PERSON:**

Wayne Bennion (801) 363-4230, ext. 1112



## WFRC Funding Programs

The Wasatch Front Regional Council is responsible for administering six programs that provide funding and resources for local governments. These are briefly described below, with additional detail on timelines, eligibility, etc. shown on the following pages.

The [Surface Transportation Program \(STP\)](#) provides funding that may be used for projects on federal-aid highways and bridges, transit capital improvements and projects, and active transportation projects.

The [Congestion Mitigation Air Quality \(CMAQ\)](#) provides funding for transportation projects that improve air quality.

The [Transportation Alternatives Program \(TAP\)](#) funds construction and planning of bicycle and pedestrian facilities.

The [Transportation and Land Use Connection \(TLC\)](#) supports local governments with technical assistance to integrate land use planning and regional transportation, implementing the Wasatch Choice Vision. The TLC program is made available through a partnership with Salt Lake County, the Utah Transit Authority, and the Utah Department of Transportation.

The [Community Development Block Grant \(CDBG\)](#) Small Cities Program provides funding to local governments and public service providers for a variety of housing, infrastructure, public service, and community development projects that principally benefit low to moderate-income persons in Morgan, Tooele, and Weber counties, excluding the entitlement city of Ogden.

The [Wasatch Front Economic Development District \(WFEDD\)](#) is a federally recognized Economic Development District created to foster regional economic developments and assist eligible entities in developing competitive grant applications from the U.S. Department of Commerce Economic Development Administration.

**General application milestones for the first four programs are:**

**Letter of Intent due October 29, 2018**

**Application due January 17, 2019**

## Application Information

Funding Program	Purpose	Letter of Intent Due Date	Application Due Date	Year Funds Available	Approximate Funds Available to the Region Annually	Selection Process	Contact
Surface Transportation Program (STP)	Surface Transportation Improvements	October 29, 2018	January 17, 2019	2025	\$27,000,000 - \$29,000,000	Competitive	Ben Wuthrich <a href="mailto:bwuthrich@wfr.org">bwuthrich@wfr.org</a> 801-363-4230 ext. 1121
Congestion Mitigation Air Quality (CMAQ)	Projects that reduce mobile source emissions	October 29, 2018	January 17, 2019	2025	\$7,000,000 - \$8,000,000	Competitive	Ben Wuthrich <a href="mailto:bwuthrich@wfr.org">bwuthrich@wfr.org</a> 801-363-4230 ext. 1121
Transportation Alternatives Program (TAP)	Bicycle and Pedestrian Facilities	October 29, 2018	January 17, 2019	2021	\$1,400,000	Competitive	Ben Wuthrich <a href="mailto:bwuthrich@wfr.org">bwuthrich@wfr.org</a> 801-363-4230 ext. 1121
Transportation and Land Use Connection (TLC)	Planning Assistance	October 29, 2018	January 17, 2019	2019	\$1,300,000	Competitive	Megan Townsend <a href="mailto:mtownsend@wfr.org">mtownsend@wfr.org</a> 801-363-4230 ext. 1101
Community Development Block Grant Program (CDBG)	Housing and Community Development Activities	Mandatory How to Apply Workshop on Oct. 18, 2018 at 1:30 pm	January 31, 2019	2019	\$871,000	Competitive	Christy Dahlberg <a href="mailto:christy@wfr.org">christy@wfr.org</a> 801-363-4230 ext. 5005

# Surface Transportation Program (STP)



## Program Description

Provides funding that may be used for projects on federal-aid highways and bridges, transit capital projects, and intracity and intercity bus terminals and facilities.

## Program Eligibility

An eligible project sponsor must be a local government in the Ogden/ Layton or Salt Lake/ West Valley Urbanized Area, the department of transportation, or the transit authority, or submit a letter in cooperation with one of these entities.

## Eligible Activities

STP funds may be used for constructing new streets or widening, improving, or reconstructing existing streets classified as Federal Aid Eligible (FAE) freeways, highways, arterials or collectors (click [here](#) for the latest version of the FAE facilities map in your Urban Area). In addition, STP funds can be used for bridge replacement, intersection improvements, projects which reduce traffic demand, such as transit capital improvements and active transportation, and other projects as provided for in federal legislation. Major highway and transit capacity improvements must be identified in the first phase of the 2015-2040 RTP.

## Funding

By population formula, the federal government currently apportions approximately \$9,000,000 - \$10,000,000 in Urban STP funds each year to the Ogden/ Layton Urbanized Area, and approximately \$18,000,000 - \$19,000,000 to the Salt Lake/ West Valley Area. Funds are programmed over a six-year period and applicants currently will be competing for funds available in the federal fiscal year 2025.

## Letters of Intent

In order for the WFRC staff to recommend whether a sponsor should submit an application, the "Letter of Intent" must include the project name, project limits, a brief project description, the type of funds being sought, and an estimated cost. A list of all the projects appropriately submitted will be distributed to members of the Councils of Governments (COGs) and then reviewed by WFRC staff to determine program eligibility. **Letters of Intent are due October 29, 2018 to [bwuthrich@wfr.org](mailto:bwuthrich@wfr.org).** This letter should be signed by the Mayor, Commissioner, or executive director of the sponsoring agency.

## Applications

Sponsors of eligible projects will be notified and required to submit a new and/or updated "Project Evaluation Concept Report" and "Cost Estimation Form" for each project by **January 17, 2019**. These reports will be reviewed for completeness. The projects will be evaluated and scored by the WFRC staff according to the approved criteria prior to presenting information to the Technical Advisory Committees for review and recommendation. The projects and the recommendations will then be presented to the COGs for discussion and review, as well as to Trans Com for recommendation to the Regional Council.

**Staff Contact** Ben Wuthrich, [bwuthrich@wfr.org](mailto:bwuthrich@wfr.org), (801) 363-4230 x1121

# Congestion Mitigation/Air Quality (CMAQ)



## Program Description

CMAQ funds are intended to fund transportation projects that improve air quality, except they are not eligible for through travel lanes.

## Program Eligibility

An eligible project sponsor must be a local government in the Ogden/ Layton or Salt Lake/ West Valley Urbanized Area, the department of transportation, or the transit authority, or submit a letter in cooperation with one of these entities.

## Eligible Activities

Funds must be used for projects which improve air quality. Eligible projects include transportation activities in the State Air Quality Implementation Plan (SIP); construction/ purchase of public transportation facilities and equipment; construction of bicycle or pedestrian facilities serving transportation needs; promotion of alternative modes, including ridesharing; Intelligent Transportation Systems (ITS), and certain traffic control measures, such as traffic signal coordination, intersection improvements, and incident management. The funds may not be used for major road widening.

## Funding

By population formula, the federal government currently apportions approximately \$2,000,000 - \$3,000,000 in CMAQ funds each year to the Ogden/ Layton Urbanized Area and approximately \$5,000,000 to the Salt Lake/ West Valley Urbanized Area. Funds are programmed over a six-year period and applicants currently will be competing for funds available in the federal fiscal year 2025.

## Letters of Intent

In order for the WFRC staff to recommend whether a sponsor should submit an application, the “Letter of Intent” must include the project name, project limits, a brief project description, the type of funds being sought, and an estimated cost. A list of all the projects appropriately submitted will be distributed to members of the Councils of Governments (COGs) and then reviewed by WFRC staff to determine program eligibility. **Letters of Intent are due October 29, 2018 to [bwuthrich@wfrc.org](mailto:bwuthrich@wfrc.org).** This letter should be signed by the Mayor, Commissioner, or executive director of the sponsoring agency.

## Applications

Sponsors of eligible projects will be notified and required to submit a new and/or updated “Project Evaluation Concept Report,” “Cost Estimation Form,” and “Emissions Analysis Form” for each project by **January 17, 2019**. These reports will be reviewed for completeness. The projects will be evaluated and scored by the WFRC staff according to the approved criteria prior to presenting information to the Technical Advisory Committees for review and recommendation. The projects and the recommendations will then be presented to the COGs for discussion and review, as well as to Trans Com for recommendation to the Regional Council.

**Staff Contact** Ben Wuthrich, [bwuthrich@wfrc.org](mailto:bwuthrich@wfrc.org), (801) 363-4230 x1121

# Transportation Alternatives Program (TAP)



## Program Description

TAP funds are for the construction and planning of bicycle and pedestrian facilities.

## Program Eligibility

An eligible project sponsor must be a local government in the Ogden/ Layton or Salt Lake/ West Valley Urbanized Area, the department of transportation, or the transit authority, or submit a letter in cooperation with one of these entities.

## Eligible Activities

Funds may be used for construction, planning, and design of on-road and off-road trail facilities for pedestrians, bicyclists, and other non-motorized forms of transportation, including sidewalks, bicycle infrastructure, pedestrian and bicycle signals, traffic calming techniques, lighting and other safety-related infrastructure that will provide safe routes for non-drivers, and transportation projects to achieve compliance with the Americans with Disabilities Act of 1990. Funding eligibility includes Safe Routes to School infrastructure projects.

## Funding

By population formula, the federal government currently apportions approximately \$400,000 - \$500,000 in TAP funds each year to the Ogden/ Layton Urbanized Area and approximately \$800,000 - \$900,000 to the Salt Lake/ West Valley Urbanized Area. Applicants will be competing for funds available in the federal fiscal year 2021.

## Letters of Intent

In order for the WFRC staff to recommend whether a sponsor should submit an application, the “Letter of Intent” must include the project name, project limits, a brief project description, the type of funds being sought, and an estimated cost. A list of all the projects appropriately submitted will be distributed to members of the Councils of Governments (COGs) and then reviewed by WFRC staff to determine program eligibility. **Letters of Intent are due October 29, 2018 to [bwuthrich@wfr.org](mailto:bwuthrich@wfr.org).** This letter should be signed by the Mayor, Commissioner, or executive director of the sponsoring agency.

## Applications

Sponsors of eligible projects will be notified and required to submit a new and/or updated “TAP Concept Report” and “Cost Estimation Form” for each project by **January 17, 2019**. These reports will be reviewed for completeness. The projects will be evaluated and scored by the WFRC staff according to the approved criteria prior to presenting information to the Technical Committees for review and recommendation. The projects and the recommendations will be presented to the COGs and the Active Transportation Committee for discussion and review, and then to Trans Com for recommendation to the Regional Council.

## Staff Contact

Ben Wuthrich, [bwuthrich@wfr.org](mailto:bwuthrich@wfr.org), (801) 363-4230 x1121



# Transportation and Land Use Connection

## TRANSPORTATION AND LAND USE CONNECTION

### Program Description

The [Transportation and Land Use Connection \(TLC\)](#) program is a partnership between the Wasatch Front Regional Council (WFRC), Salt Lake County, Utah Department of Transportation (UDOT), and Utah Transit Authority (UTA).

The TLC program provides technical assistance to local communities to help them achieve their goals and plan for growth. The program helps communities implement changes to the built environment that reduce traffic on roads and enable more people to easily walk, bike, and use transit. This approach is consistent with the Wasatch Choice Vision and helps residents living throughout the region enjoy a high quality of life through enhanced mobility, better air quality, and improved economic opportunities.

### Program Eligibility

An eligible project sponsor must be a local government in Davis, Morgan, Salt Lake, Southern Box Elder, Tooele or Weber Counties. Multi-jurisdictional projects and letters of support from other agencies are encouraged.

### Program Goals

- Maximize the value of investment in public infrastructure.
- Enhance access to opportunity.
- Increase travel options to optimize mobility.
- Create communities with opportunities to live, work, and play.

### Eligible Activities

Funds may be used to provide technical assistance to complete visioning efforts, produce plans, conduct studies, amend policy, or engage in any pre-development activities that support the program goals. The TLC program encourages innovative projects that meet the needs of local governments.

### Funding and Partnership

Program funds have grown to \$1,300,000. The program is funded by the Wasatch Front Regional Council (\$700,000), Salt Lake County (\$200,000), the Utah Department of Transportation (\$300,000), and the Utah Transit Authority (\$100,000). Funds are allocated by urbanized area. Our partners have an active voice in the program and are integral to the successful implementation of TLC projects.

### Application Process

A list of all the projects appropriately submitted will be distributed to members of the Councils of Governments (COGs) and then reviewed by a selection committee made up of program partners to determine program eligibility. **Letters of Intent are due October 29, 2018 electronically by 5:00 pm to [mtownsend@wfr.org](mailto:mtownsend@wfr.org).** This letter should be signed by the chief elected official of the sponsoring community(ies). Sponsors of eligible projects will be notified and required to submit a new application for each project by **January 17, 2019**.

### For more information

More details can be found on the program website [available here](#). If you have any further questions or concerns regarding the program or project eligibility, please contact Megan Townsend, [mtownsend@wfr.org](mailto:mtownsend@wfr.org).

# Community Development Block Grant Program (CDBG)



## Program Description

CDBG is funded under the Housing and Community Development Act of 1974 by the U.S. Department of Housing and Urban Development. The Governor elects to administer the program and delegates the administration to the Department of Workforce Services, Housing and Community Development Division. The purpose of the CDBG program is to assist in developing viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

## Eligibility

Cities with a population of 50,000 or less and counties with a population of 200,000 or less qualify for the small cities program. Eligible entities in the Wasatch Front region include Morgan, Tooele, and Weber Counties and the cities within (excluding Ogden City). Nonprofits and Special Service Districts in these counties are eligible provided they are sponsored by an eligible city or county.

## Eligible Activities

The following activities are eligible for funding: public services; planning; assistance to not-for-profits for community development activities; removal of barriers that restrict the accessibility of the elderly or handicapped; property acquisition for public purposes; construction or reconstruction of streets, water and sewer facilities, construction or reconstruction of parks and other public works in low income areas; demolition of buildings and improvements; rehabilitation of public and private buildings; and slum and blight removal.

## Funding

The Wasatch Front region will receive approximately \$871,000 dollars of CDBG funds in fiscal year 2019. The program is a competitive grant program; all applicants are required to submit an application for funding. **All interested persons wishing to make an application must attend the region's How-to-Apply workshop on October 18, 2018 at 1:30 pm at the Wasatch Front Regional Council, 295 North Jimmy Doolittle Road, Salt Lake City, UT 84116.** In Utah, project prioritization is delegated to the local elected officials that make up a Regional Review Committee (RRC). This local rating and ranking process provides for maximum involvement of the public and local governments. In the Wasatch Front, the RRC is made up of two members from each county, nominated by their respective County Council of Governments. The RRC determines project eligibility, project ranking, and funding recommendations to the Utah Division of Housing and Community Development.

## Important Dates

Mandatory How to Apply Workshop	October 18, 2018, 1:30 – 3:30 pm
Capital Improvement Project List	January 17, 2019
Application Deadline (to WFRC)	January 17, 2019
Application Deadline (to State of Utah)	January 31, 2019
CDBG Grant Award Notification	April 2019

## For More Information

Christy Dahlberg | 801-363-4250 x5005 | [christy@wfrc.org](mailto:christy@wfrc.org)



# Wasatch Front Economic Development District



## **Description**

The Wasatch Front Economic Development District undertakes a regional approach to economic development with support of its member counties including Davis, Morgan, Salt Lake, Tooele, and Weber. The District operates under the auspice of the Wasatch Front Regional Council. The District received designation as the region's Economic Development District (EDD) from the U.S. Department of Commerce Economic Development Administration (EDA) in August 2014. The Wasatch Front Economic Development District is one of seven federally recognized economic development districts in Utah - every county in the State of Utah is now represented by a Regional Economic Development District.

## **Mission and Focus**

The District's mission is to support economic development plans, promote long-term economic competitiveness, and attract federal monies in order to implement local plans. The District implements its mission through six regional economic goals that include 1) Attract businesses that offer higher wages, 2) Retain and expand existing Utah businesses, 3) Build on and improve the region's growth centers, 4) Encourage entrepreneurship and innovation, 5) Increase economic development capacity, and 6) Maintain and improve our high quality of life.

The District's focus is to further regional economic development activities through coordination of long-term planning activities, collaboration and partnerships, and the implementation of the region's regional economic development strategy known as a Comprehensive Economic Development Strategy (CEDS). The CEDS analyzes the region's strengths, weaknesses, opportunities, and challenges. This analysis allows the District to foster and implement local and regional goals that further comprehensive planning, economies of scale, capital investment, and regional competitiveness.

## **Eligibility**

Eligible applicants include the state, political subdivisions of the state, Indian tribes, institutions of higher education, non-profit organizations acting in coordination with political subdivisions of the state, areas that are economically distressed, or import-impacted U.S. firms.

## **Investment Programs**

The District assists entities in coordinating and developing competitive grant applications for the Economic Development Administration's investment programs. EDA is the only federal government agency focused exclusively on economic development. The EDD in partnership with EDA can play a critical role in fostering local and regional economic development efforts across the Wasatch Front region by supporting strategic investments that foster job creation and attract private investment particularly in economically distressed areas. EDA's investment programs 1) help distressed communities attract new industry and encourage business expansion, 2) build local and regional knowledge base, 3) assist in planning efforts, 4) analyze feasibility of potential economic developments, 5) fund market and/or environmental studies, planning / construction grants, revolving loan funds, 6) develop and implement business recovery strategies for the global marketplace.

## **Submitting a Project**

Filling out the CEDS [Project Form](#) is the first step in making a formal application to the U.S. Economic Development Administration. The District reviews and approves projects quarterly (February, May, August, November) for inclusion into the region's Comprehensive Economic Development Strategy.

## **For More Information**

Scott Hess | 801-363-4250 x1104 | [shess@wfrd.org](mailto:shess@wfrd.org) | [www.wfrd.org](http://www.wfrd.org)

**DATE:** October 18, 2018  
**AGENDA ITEM:** 4a  
**SUBJECT:** **ACTION:** Wasatch Choice 2050 phasing and funding  
**PREPARED BY:** Jory Johner

WFRC has a draft plan of prioritized, phased transportation projects. This is a significant milestone. The Council will be asked to release the draft plan for public comment. At the Council meeting, staff will also discuss next steps for the Wasatch Choice 2050 Vision and the 2019-2050 Regional Transportation Plan element of the vision. The discussion will focus on the prioritization of transportation projects (phasing), financial projections that are within the draft plan, and an overview of the final round of Wasatch Choice workshops.

**BACKGROUND:**

Wasatch Choice 2050 Vision (WC2050) dovetails a long-range plan for regional transportation with local visions for growth and economic development. The Vision has been developed collaboratively with member communities and transportation partners over the last three years. The Regional Council endorsed WC2050 in May 2018. WC2050 is the foundation for both the 2019-2050 Regional Transportation Plan (RTP) and the 2019 Comprehensive Economic Development Strategy (CEDS).

WASATCH CHOICE 2050: PHASING WORKSHOPS. Over the four-year planning cycle, WFRC, in partnership with UDOT, UTA, the Utah League of Cities and Towns (ULCT), and the Utah Association of Counties (UAC), have hosted workshops to gather local community input on the WC2050 and 2019-2050 RTP. The fourth and final series of workshops have been scheduled between October 22, 2018 and November 30, 2018. In this round, local officials and key staff will discuss the draft phased roadway, transit, and active transportation projects for the 2019-2050 RTP. A public comment period will take place in conjunction with these workshops, which includes an online map to share information and collect comments. The times and locations of the Wasatch Choice Phasing Workshops accompanies this sheet.

THE PROCESS OF PHASING. A project is considered to be “phased” when its construction start date is expected in one of three funded time horizons, or it is placed into the unfunded list of projects. Phase 1 is 2019 to 2030, Phase 2 is 2031 to 2040, and Phase 3 is 2041 to 2050. WFRC developed a two-tiered phasing process. First, WFRC, in consultation with UDOT, UTA, and local communities, identified the phase in which a project is needed, and second, prioritized projects within phases constrained by anticipated transportation revenue. The draft phasing decisions were informed by analyses related to the Wasatch Choice 2050 goals.

ASSESS FINANCIAL CONSIDERATIONS. Revenues used to build and maintain transportation infrastructure come from a variety of sources such as state and local sales taxes, state and local general funds, fuel taxes, user fees, and federal funding. In coordination with the three other MPOs in Utah, UDOT, and UTA, a statewide financial model has been developed for Utah’s Unified Transportation Plan based on existing revenue sources, historic growth rates, and planning-level assumptions for potential future funding sources, such as an additional local option sales tax, vehicle registration fees, and fuel taxes or equivalent other sources of revenue. In addition, transportation agencies coordinated on infrastructure cost assumptions including construction costs, operations, maintenance, and preservation of the transportation system.

**RECOMMENDATION:**

WFRC staff recommends that the Council make a motion:

*“I make a motion to release the draft phased and financially constrained 2019-2050 Regional Transportation Plan for public comment.”*

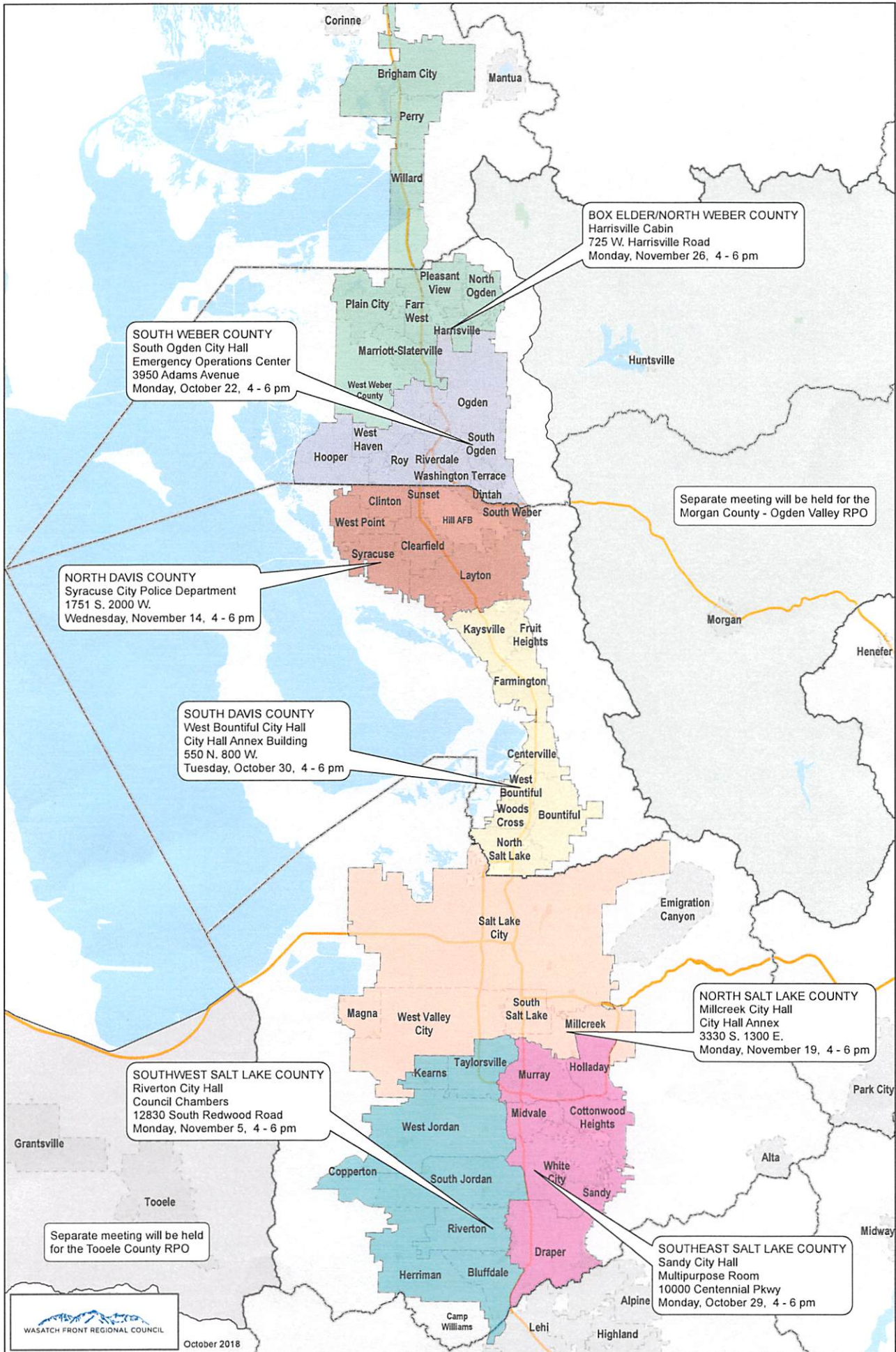
**EXHIBIT:**

“Wasatch Choice Phasing Workshop” Map

**CONTACT PERSON:**

Jory Johner, 801-363-4250 x1110, [jjohner@wfr.org](mailto:jjohner@wfr.org)

# Wasatch Choice Phasing Workshops



**DATE:** October 17, 2018  
**AGENDA ITEM:** 5a  
**SUBJECT:** **ACTION:** Board Modifications to the 2019-2024 TIP  
**PREPARED BY:** Ben Wuthrich

**BACKGROUND:**

The Wasatch Front Regional Council (WFRC) has received requests from UDOT to modify the current 2019-2024 Transportation Improvement Program (TIP) with the attached list of projects. These requests are mainly accommodated by shifting available UDOT funding. This modification requires action from the Regional Council and the Transportation Commission. The requested modification is listed with the attached resolution.

**RECOMMENDATIONS:**

WFRC staff recommend that the Regional Council make a motion “to approve the attached resolution to modify the 2019-2024 TIP as requested.”

**CONTACT PERSON:**

Ben Wuthrich (801) 363-4230 ext 1121

**EXHIBITS:**

Resolution adopting Amendment One to the 2019-2024 TIP



RESOLUTION OF THE WASATCH FRONT REGIONAL COUNCIL  
AMENDING THE 2019 - 2024  
TRANSPORTATION IMPROVEMENT PROGRAM

- WHEREAS, the Wasatch Front Regional Council is the officially designated Metropolitan Planning Organization for the Salt Lake/ West Valley and the Ogden/ Layton Urbanized Areas and, as such, has the responsibility for developing a Transportation Improvement Program, and
- WHEREAS, a Transportation Improvement Program is to include all federally funded highway and transit projects scheduled for the next six years, and
- WHEREAS, the Utah Department of Transportation, the State Transportation Commission, the Utah Transit Authority, and the Wasatch Front Regional Council and its local jurisdictions desire to amend the 2019-2024 Transportation Improvement Program (TIP) to include and / or modify the projects on the attached project description list, and
- WHEREAS, the U.S. Department of Transportation Metropolitan Planning Regulations Paragraph 450.326(a) requires that “the TIP . . . be updated at least every four years, and be approved by the MPO and the Governor,” and
- WHEREAS, the Statewide Air Quality Implementation Plan includes traffic control measures for reducing air pollutant emissions for the Salt Lake/ West Valley and the Ogden/ Layton Urbanized Areas and budgets for mobile source emissions, and
- WHEREAS, the projects included in the proposed Transportation Improvement Program amendment are either included in Phase 1 of the Regional Transportation Plan or are not regionally significant, or are included in the 2019-2024 TIP or are exempt projects that do not need to be reviewed for air quality conformity and consistency with the State Implementation Plan according to 40 CFR Part 93.126 Table 2 Exempt Projects, and
- WHEREAS, the proposed Transportation Improvement Program amendment had a public review and comment opportunity at the Regional Council meeting on October 25, 2018, and all comments were carefully considered,

NOW THEREFORE LET IT BE RESOLVED, that the Wasatch Front Regional Council

- (1) Approves Amendment One to the 2019-2024 Transportation Improvement Program as attached,
- (2) Finds that the TIP conforms to and is consistent with the State Implementation Plan for Salt Lake, Davis, western Weber, and southern Box Elder Counties, and
- (3) Finds that the development of the Transportation Improvement Program is based on a currently certified transportation planning process.

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Mayor Mike Caldwell, Chairman  
Wasatch Front Regional Council

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Andrew S. Gruber  
Executive Director  
Wasatch Front Regional Council

Date: October 25, 2018

## 2019-2024 Transportation Improvement Program (TIP) (Amendment One)

### Board Modification

#### Additional Funding

##### Ogden/ Layton Urban Area

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
Davis	UDOT	SR-127	16717	Syracuse Road (SR-127); West Davis Corridor to 2000 West	Environmental Impact Study	ST_CONST (State Construction Funds)	\$735,000	\$35,000	<i>Additional Funding</i>	<b>\$700,000</b>	2019

With the construction of the West Davis Corridor in western Davis County, the traffic volumes on Syracuse Road (SR-127), an east/west corridor in the area, are projected to significantly increase. UDOT has begun the study to determine the level of environmental documentation that will be required for the improvements on Syracuse Road. The requested funds are necessary to fund the State Environmental Document. The funding is available from the cost savings on the SR-193 Extension between 2000 West and I-15.

Davis	UDOT	SR-193	16518	SR-193; 4500 West to 3000 West	Environmental Impact Study	ST_CONST (State Construction Funds)	\$530,000	\$300,000	<i>Additional Funding</i>	<b>\$230,000</b>	2019
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With the construction of the West Davis Corridor in western Davis County, the traffic volumes on SR-193, an east/west corridor in the area, are projected to significantly increase. UDOT has begun the study to determine the level of environmental documentation that will be required for the improvements on SR-193 between 3000 West and the West Davis Corridor. The requested funds are necessary to fund the State Environmental Document. The funding is available from the cost savings on the SR-193 Extension project between 2000 West and I-15.

##### Salt Lake/ West Valley Urban Area

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
Salt Lake	UDOT	I-80	13323	I-80; Structure Replacement at Black Rock and SR-36	Bridge Reconstruction	NHPP_BR (National Highway Performance Program - Bridge)	\$36,500,000	\$3,489,532	<i>Additional Funding</i>	<b>\$4,000,000</b>	2019
						NHPP_IM (National Highway Performance Program - Interstate Maintenance)		\$0	<i>Additional Funding</i>	<b>\$5,500,000</b>	
						STP_BRIDGE (Surface Transportation Program - Bridge Funds for State Projects)		\$5,000,000			
						STP_FLX_ST (Surface Transportation Program - Flexible (Any Area) Statewide)		\$16,625,177			
						ST_BRIDGE (State Construction - Bridge Program)		\$900,000			
						ST_RET_ROW (State Funds Retained from Right of Way)		\$985,290			

The Black Rock and SR-36 Project is in need of additional funds due to the escalation of construction costs, UPRR permitting requirements, and additional maintenance of traffic (MOT) costs. The Black Rock project is ready to award. Various methods will be used to reduce overall impacts and delay to commuters on I-80 in Tooele County. The additional funding is made available from excess funds from the I-215; 300 East to SR-201 and the remaining amount comes from the Bridge program.

## 2019-2024 Transportation Improvement Program (TIP) (Amendment One)

### Board Modification

#### New Project

##### Salt Lake/ West Valley Urban Area

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
Salt Lake	UDOT	Various	New	Connected Vehicle Data Eco-System	Develop a Partnership to develop the Connected Vehicle Data Eco-System	ST_CONST (State Construction Funds)	\$8,000,000	\$0	<i>New Funding</i>	<b>\$8,000,000</b>	2019

UDOT has several pilot projects in which Connected and Autonomous Vehicles (CAV), technology has been used. Over the past four years, UDOT has worked to deploy an operational, connected vehicle corridor on Redwood Road in Salt Lake County, and another in Provo-Orem is about to become operational. A third project, involving 4 additional corridors is being planned in Salt Lake County. These deployments have given UDOT the experience and insight to understand the value of connected vehicle technology and prepare for a scaled-up deployment scenario. This request is to approve phase 1 of a project to involve partnerships to develop the Connected and Autonomous Vehicles (CAV) Eco-System. The contract will be a multi-phase severable contract, with future phases exploring new technologies and broader implementation of technologies developed.

## 2019-2024 Transportation Improvement Program (TIP) (Amendment One)

### Board Modification

#### New Projects (FY 2019 Recreational Trails Program)

The federal Recreational Trails Program (RTP) was authorized by Congress as part of the Intermodal Surface Transportation Efficiency Act of 1991. This program has been continued through the current FAST ACT transportation authorization. • These projects are selected and administered through the Utah State Parks and Recreation Division. • Funds may be used to provide and maintain trails for motorized and nonmotorized recreational uses, including trailside and trailhead facilities, and also provisions to facilitate access for people with disabilities. • For the 2019 Program, Utah has 32 projects totaling \$1,723,894 in Federal Aid Funds and \$6,921,302 of Sponsors Matching Funds for a total of \$8,645,196 in New Project Value ( projects totaling \$667,000 in the WFRC Area.)

##### WFRC Area

Sponsor	Concept/ Type of Improvement/ Location	Funding Amount	Total Project Value
Non-Motorized			
SLCA	<u>Gate Buttress Recreation Infrastructure Project Phase I, Little Cottonwood Canyon (\$37,740 RTP Requested, Non-Moto):</u> Rehabilitate user created trails and have them built by professional trail crews on the 140 acres of leased land from the LDS Church as well as replacing old fixed anchors with stainless steel hardware.	\$37,740	\$165,740
USDA FS, U-W-C NF, Logan RD	<u>Murray Farm Trailhead (\$100,000 RTP Requested, Non-Moto):</u> Construction and installation of a parking lot to accommodate 12 vehicles, new aggregate trailhead pathway, signage, vault toilet and road closure gates. Deconstruction of 430' of post and rail wood fencing as well as clearing vegetation.	\$75,000	\$243,905
Layton CC	<u>Kay's Creek Trail Hwy 89 Underpass (\$100,000 RTP Requested, Non-Moto):</u> Installation of a 200' long, 14' wide, 10' tall pre-cut concrete culvert underpass.	\$75,000	\$991,302



**2019-2024 Transportation Improvement Program (TIP) (Amendment One)**

**Board Modification**

**New Projects (FY 2019 Recreational Trails Program) - *Continued***

**WFRC Area**

Sponsor	Concept/ Type of Improvement/ Location	Funding Amount	Total Project Value
Motorized			
Utah State Parks	<u>Snowmobile Trail Grooming, Maintenance and Trailhead Snow Removal (\$180,000 RTP Requested, Motorized):</u> Provide snowmobile grooming, maintenance, trail signage, and trailhead snow removal. Replace and/or repair trail blazers, markers, t-posts, and clearing of groomed trails.	\$180,000	\$360,000
Utah State Parks	<u>Snowcat Purchase (\$90,000 RTP Requested, Motorized):</u> Replace an existing snowcat that will allow OHV Program to groom snowmobiles for the 18 recognized complexes across the state.	\$90,000	\$180,000
Uinta-Wasatch-Cache NF	<u>2019 OHV/Single Track Motorized Trail Maintenance (\$100,000 RTP Requested, Motorized):</u> General maintenance on 127 miles of OHV/ATV trails and 287 miles of single track trails, as well as heavy maintenance focusing on tread work to improve tread prism (width, flow, and drainage) of specific trails in need.	\$100,000	\$201,200
BLM Utah State Office	<u>Utah Trail Host/OHV Volunteer Specialist (\$40,000 RTP Requested, Motorized):</u> Increase amount of Trail Host sponsored projects, monitor efforts, and education/outreach opportunities that occur in public land statewide.	\$48,986	\$143,000
Utah State Parks	<u>OHV Great Trails Workshop (\$25,590 RTP Requested, Motorized):</u> Allow the OHV Program of Utah State Parks to host two trail-training workshops in separate locations.	\$60,000	\$120,000

**DATE:** October 18, 2018  
**AGENDA ITEM:** 5b  
**SUBJECT:** Air Quality Funding Opportunity  
**PREPARED BY:** Kip Billings

**BACKGROUND:**

The Utah Division of Air Quality (DAQ) has established a plan for the VW settlement funds which can be used for replacing or re-powering certain vehicles, or for various investments in electric vehicles and infrastructure. A representative from DAQ will give a brief report on eligible projects and the application process to qualify for these funds during the October 25 meeting. For additional details, contact Lisa Burr of DAQ at 801-536-4000 or Courtney Ehrlich at 801-536-4430. You may also visit the VW Settlement website at [vw.utah.gov](http://vw.utah.gov).

The State of Utah was awarded about \$35M in the settlement agreement based on 7,000 VW diesel vehicles in the state. The lawsuit established that VW had tampered with emission control and monitoring equipment allowing certain diesel vehicles to produce emissions of NOx at 40 times the allowable rate.

Up to 50% of the replacement cost for municipal fleet vehicles Class 4-8 are eligible for settlement funds. These vehicle categories include single unit freight vehicles, dump trucks, school buses, and similar vehicles. The vehicles must be model year 1992-2006 and the retired vehicle must be permanently disabled and scrapped.

Up to 100% of the cost of light duty electric vehicles and charging stations is also eligible for settlement funds. Applications for funds must be complete and will be accepted by DAQ from October 1 - November 30, 2018. Refer to the website [vw.utah.gov](http://vw.utah.gov) for details.

**CONTACT PERSON:**

Kip Billings, 801-363-4250, ext 1115, kip@wfr.org

**RECOMMENDATIONS:**

This item is for information only.

**DATE:** October 25, 2018  
**AGENDA ITEM:** 6a  
**SUBJECT:** **PUBLIC HEARING AND ACTION:** Amend FY'19 Budget  
**PREPARED BY:** Loveit Baumgardner

**BACKGROUND:**

As WFRC completed FY'18 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$1,424,654. This resulted mainly from spending on some contractual items that occurred more slowly than was anticipated or from items that were added to the FY'18 budget in the later months but did not begin work until FY'19. As a result, the amount of funds that carried forward from FY'18 into FY'19 was higher than was anticipated, resulting in an increase in the FY'19 budget as some spending shifts from FY'18 to FY'19. The majority of the funds and projects carried forward from FY'18 to FY'19 are for Transportation and Land Use Connection program projects.

The proposed amended budget also includes new federal STP funding for the Transportation and Land Use Connection program. Federal funding coming to WFRC in federal FY'18 and FY'19 is higher than originally anticipated. We are proposing to use a small portion of the increased STP funding this year and over the next several years to meet the increasing demand for the TLC program, in the number of requests and the size and scope of the projects and plans. In WFRC FY'19 the proposed increase is \$150,000. In FY'20 that amount would increase to \$300,000 and then continue with annual CPI adjustments in future years. Funding in future years would be established through the regular WFRC budget process. With this amendment, WFRC would be using approximately 3% of our annual STP for the TLC program. In WFRC FY'19 these funds would be used to pay the cost of consultant work for projects awarded under the current application cycle.

There are also several adjustments related to WFRC's office move, now anticipated for Feb/Mar 2019. The adjustments described above, along with a few minor changes in estimated expenditures, are reflected in the line items on the Expenditure by Function page. The adjustments also impact the projected carry-forward into FY'20, again reflecting on-going programs or multi-year projects that bridge the FY'19 and FY'20 years.

In FY'18 the Council set aside \$250,000 to pay for furniture and equipment for the new office space. Those funds were not spent in FY'18 and are carried forward to be spent in FY'19. In this budget those funds are shown in the General Fund section of the budget as capital outlay. Capital outlay is recognized as an expense at the fund level at the time of purchase and is recovered over a period of 3-5 years through depreciation expense charged to the programs. Additional funds are also budgeted to reflect final rent numbers for the new office and building operation and maintenance for the current office.

The footnotes that accompany this proposed amended budget provide more detail on the changes to funding sources, expenditures by function, expenditures by program and changes to the fund balances.

**RECOMMENDATION:**

The WFRC Budget Committee and staff recommend that the Council take action "to amend the WFRC FY'19 Budget as proposed."

**CONTACT PERSON:**

Loveit Baumgardner (801) 363-4250 ext. 1102

**EXHIBITS:**

Draft Amended Budget FY'19 with Footnotes

**October 25, 2018 Draft Amended  
Wasatch Front Regional Council FY 2019 Budget**

**Source of Funds**

	FY 2019 Approved 5/24/18	FY 2019 Proposed	FY 2019 Difference		
<b>Federal Sources:</b>					
Federal Highway Administration - PL	2,222,725	2,508,601	285,875	13%	1
Federal Highway Administration - STP	1,748,000	2,420,956	672,956	38%	2
Federal Transit Administration	652,734	652,734	0	0%	
Dept. of Housing and Urban Development	50,000	100,000	50,000	100%	3
Economic Development Administration	70,000	70,000	0	0%	
<b>Total Federal Sources</b>	<b>4,743,459</b>	<b>5,752,291</b>	<b>1,008,832</b>	<b>21%</b>	
<b>State Sources:</b>					
Utah GOMB (CPG match)	140,000	140,000	0	0%	
Community Impact Board	2,000	2,000	0	0%	
UDOT - TLC	309,000	365,366	56,366	18%	4
UDOT - Model Development	72,000	72,000	0	0%	
UDOT - Morgan RPO	20,000	20,000	0	0%	
<b>Total State Sources</b>	<b>543,000</b>	<b>599,366</b>	<b>56,366</b>	<b>10%</b>	
<b>Local Sources:</b>					
Dedicated Project Funds	653,700	1,109,226	455,526	70%	4,5
UTA - TLC	131,250	185,180	53,930	41%	4
UTA - Transit Sales Tax	160,684	160,684	0	0%	
Local Contribution	308,015	308,015	0	0%	
<b>Total Local Sources</b>	<b>1,253,649</b>	<b>1,763,105</b>	<b>509,456</b>	<b>41%</b>	
<b>TOTAL SOURCES</b>	<b>6,540,108</b>	<b>8,114,762</b>	<b>1,574,654</b>	<b>24%</b>	

**October 25, 2018 Draft Amended  
Wasatch Front Regional Council FY 2019 Budget**

**Expenditure by Function**

<b>Expenditure</b>	<b>FY 2019</b> <small>Approved 5/24/18</small>	<b>FY 2019</b> <small>Proposed</small>	<b>FY 2019</b> <small>Difference</small>		
Salaries/Employee Benefits	3,882,097	3,882,097	0	0%	
Contractual	1,810,800	3,012,312	1,201,511	66%	6
Equipment Maintenance	19,635	19,635	0	0%	
Equipment Depreciation	81,409	81,409	0	0%	
Rent	314,408	356,340	41,932	13%	7
Building Operation/R & M	15,383	32,419	17,036	111%	8
Travel	54,739	54,739	0	0%	
Training	54,000	54,000	0	0%	
Printing and Publication	11,690	11,690	0	0%	
Supplies/Software & Licenses	89,676	89,676	0	0%	
Telephone/Data	36,649	36,649	0	0%	
Audit and Accounting	18,000	18,000	0	0%	
Dues & Subscriptions	26,383	26,383	0	0%	
Insurance	16,789	16,789	0	0%	
Legal	25,278	25,278	0	0%	
<b>Total Expenditures</b>	<b>6,456,938</b>	<b>7,717,417</b>	<b>1,260,479</b>	<b>20%</b>	
Amounts expected to carry into next FY	83,170	397,345	314,175	378%	
<b>TOTAL BUDGET</b>	<b>6,540,108</b>	<b>8,114,762</b>	<b>1,574,654</b>	<b>24%</b>	

**October 25, 2018 Draft Amended  
Wasatch Front Regional Council FY 2019 Budget**

**Expenditure by Program**

Program	FY 2019 Approved 5/24/18	FY 2019 Proposed	FY 2019 Difference		
Consolidated Transportation Planning Grant	4,175,115	4,481,749	306,635	7%	1
Transportation & Land Use Connection	1,667,250	2,763,593	1,096,343	66%	2
Economic Development	140,000	140,000	0	0%	
Local Government Service	88,873	190,297	101,425	114%	1
UTA Project Support	117,170	117,171	0	0%	
Model Development	149,700	149,700	0	0%	
Utah State Legislative Consultant	50,000	50,000	0	0%	
CDBG - Tooele	50,000	50,000	0	0%	
Mobility Management	10,000	10,000	0	0%	
Tooele Valley RPO	10,000	11,211	1,211	12%	1
Morgan RPO	30,000	30,000	0	0%	
Community Impact Board	2,000	2,000	0	0%	
WC2050 Consortium	50,000	50,000	0	0%	
EDA Revolving Loan Feasibility	0	50,000	50,000	100%	3
GPI Decision Support	0	480	480	100%	1
Oquirrh Connection	0	18,561	18,561	100%	1
<b>TOTAL EXPENDITURES</b>	<b>6,540,108</b>	<b>8,114,762</b>	<b>1,574,654</b>	<b>-81%</b>	

**October 25, 2018 Draft Amended  
Wasatch Front Regional Council FY 2019 Budget**

**Local Contributions**

<b>County</b>	<b>FY 2019</b> Approved 5/24/18	<b>FY 2019</b> Proposed	<b>FY 2019</b> Difference
Box Elder, 1 voting member	12,658	12,658	0 0%
Davis, 4 voting members	67,510	67,510	0 0%
Morgan, 1 voting member	12,658	12,658	0 0%
Salt Lake, 8 voting members	135,019	135,019	0 0%
Tooele, 1 voting member	12,658	12,658	0 0%
Weber, 4 voting members	67,510	67,510	0 0%
<b>TOTAL</b>	<b>308,015</b>	<b>308,015</b>	<b>0 0%</b>



**October 25, 2018 Draft Amended  
Wasatch Front Regional Council FY 2019 Budget**

**General Fund**

	<b>FY 2019</b> <small>Approved 5/24/18</small>	<b>FY 2019</b> <small>Proposed</small>	<b>FY 2019</b> <small>Difference</small>		
Revenue					
Federal Sources	59,429	59,429	0		0%
State Sources	6,513	6,513	0		0%
Local Sources	15,468	15,468	0		0%
Interest	10,500	10,500	0		0%
Total revenue	<u>91,910</u>	<u>91,910</u>	<u>0</u>		0%
Expenditures					
Operating expenses	1,700	1,700	0		0%
Capital outlay	45,000	295,000	250,000	556%	9
Debt Service - Principal	0	0	0		
Debt Service - Interest	0	0	0		
Total expenditures	<u>46,700</u>	<u>296,700</u>	<u>250,000</u>	535%	
Excess of revenue over expenditures (usage of fund balance)	45,210	-204,790	-250,000		
Other sources					
Transfers in	0	0	0		
Transfers out	0	0	0		
Net change in fund balance	45,210	-204,790	-250,000		

**Special Projects Fund**

	<b>FY 2019</b> <small>Approved 5/24/18</small>	<b>FY 2019</b> <small>Proposed</small>	<b>FY 2019</b> <small>Difference</small>		
Revenue					
Federal Sources	4,684,030	5,692,862	1,008,832	22%	10
State Sources	536,487	592,853	56,366	11%	10
Local Sources	1,319,591	1,747,637	428,046	32%	10
Total revenue	<u>6,540,108</u>	<u>8,033,352</u>	<u>1,493,244</u>		
Expenditures					
Planning	6,524,725	8,017,969	1,493,244	23%	10
Total expenditures	<u>6,524,725</u>	<u>8,017,969</u>	<u>1,493,244</u>		
Excess of revenue over expenditures (usage of fund balance)	15,383	15,382	0		
Other sources					
Transfers in	0	0	0		
Transfers out	0	0	0		
Net change in fund balance	15,383	15,382	0		

Wasatch Front Regional Council

Draft FY'19 Amended Budget – October 11, 2018

Footnotes

1. These changes include amounts budgeted in FY'18 but not spent prior to fiscal year end. These changes reflect the multi-year nature of ongoing projects, most of which are expected to be completed in FY'19 or FY'20.
2. The increase in federal STP funds includes projects awarded under the Transportation and Land Use Connection (TLC) program that started in FY'18 and are ongoing. These projects are expected to be completed in FY'19 or FY'20. The increase also includes an additional \$150,000 in new STP funds. In federal fiscal years 2018 and 2019 STP funds awarded to WFRC were higher than originally anticipated. This budget amendment proposes using a small portion of those additional funds to expand the TLC program. The increase of \$150,000 is reflected in the Contractual line item on the Expenses by Function page.
3. The increase in funds from the Department of Housing and Urban Development reflects potential additional funding to conduct a feasibility study for a revolving loan fund under the Wasatch Front Economic Development District (WFEDD). In this budget, the funding source is shown as the Department of Housing and Urban Development although it is anticipated that some funding may be provided through other sources.
4. The additional \$56,366 in funds from UDOT and \$53,930 from UTA are for Transportation and Land Use Connection projects awarded in the previous fiscal year that are ongoing and expected to be completed in FY'19 or FY'20. The increase in Dedicated Project Funds includes \$331,566 that are also for TLC projects in process (See also footnote 5).
5. The change to Dedicated Project Funds includes funds carried forward from FY'18 for projects in process. The funding shown here includes:
  - \$11,211 for Tooele Valley RPO
  - \$77,700 for Model development (MAG)
  - \$50,000 for Wasatch Choice 2050 Consortium
  - \$10,000 for Morgan RPO
  - \$101,425 for Local Government Services
  - \$20,759 for CPG match
  - \$18,561 for Oquirrh Connection Feasibility Study
  - \$480 for GPI Demographic Data support
  - \$819,090 for Transportation and Land Use Connection
6. The increase in contractual expenditures results from projects budgeted in FY'18 that are ongoing and expected to be completed in FY'19 and FY'20. Anticipated contractual expenditures include:
  - \$110,906 for travel model development
  - \$75,000 for communications and public outreach
  - \$50,000 for Wasatch Choice 2050 Consortium

- \$50,000 for Economic Development revolving loan feasibility study
- \$11,944 for Economic Development CEDS update
- \$16,154 for architectural assistance for new office space
- \$2,205,282 for Transportation and Land Use Connection projects.
- \$15,000 for Unified Transportation Plan Financial Model update
- \$3,417 for Unified Transportation Plan
- \$13,000 for TOD System Planning
- \$2,500 for NITC Exploring Data Fusion Techniques study
- \$22,148 for Interactive Map enhancements
- \$20,000 for Core Routes study
- \$7,500 for Salt Lake Chamber Housing Gap Coalition
- \$50,000 for Wasatch Choice Toolbox Improvements
- \$50,000 for Access to Opportunity requirements study
- \$122,000 for Planning Studies, undesignated
- \$30,000 for Fiscal Impact Model for local government development decisions
- \$20,000 for Parking Best Practices for Wasatch Front
- \$50,000 for Legislative Consulting
- \$7,500 for Key travel model improvements
- \$2,797 for Provo/Orem BRT Study
- \$10,000 for Quality Communities toolkit
- \$67,164 for Strava Metro Data

7. The increase in rent expense is a combination of increased cost for Tenant Improvements (TI) and a delay in occupying the new space. As previously discussed with the Budget Committee and the Council, cost estimates for TI for the new office space were higher than originally anticipated. Cicero, the owner of the property, has agreed to pay the additional cost of the TI, amortizing it over 10 years, and has amended the lease to include this change. The payments for the amortized TI would not be due until construction is completed and WFRC begins occupying the space. When the budget was adopted in May 2018 the anticipated date of occupation for the new space was unknown. Based on current information, WFRC expects to be able to occupy their new offices sometime in February or March of 2019.
8. The increase in Building Operation/Repairs & Maintenance includes costs associated with occupying the old office building until February or March of 2019.
9. The increase in Capital Outlay in the General Fund is the amount budgeted in FY'18 to furnish the new office space. The funds were not spent in F Y'18 and have been carried forward to FY'19.
10. Changes in the Special Projects Fund are a reflection of adding funding and expenses for ongoing projects.

**DATE:** October 11, 2018  
**AGENDA ITEM:** 6b  
**SUBJECT:** **ACTION:** Acceptance of the FY'18 Audit Report  
**PREPARED BY:** Loveit Baumgardner

**BACKGROUND:**

An annual audit of the Council's financial records was performed, and a final draft of the report issued as a result of that audit is included herein.

The auditors have issued an *unqualified opinion*. There were no findings or questioned costs. A summary of the audit results may be found on page 44 of the report (page 87 of the electronic version). Tim Rees from the auditing firm of Karren Hendrix Stagg & Allen will be present at the Council meeting to review the final draft of the audit report.

The final audit report will be submitted to those agencies requiring a copy of the report within 180 days of the close of the fiscal year.

**RECOMMENDATION AND MOTION:**

The WFRC Budget Committee recommends that the Council take action "to accept the WFRC FY'18 Audit Report as presented."

**CONTACT PERSON:**

Loveit Baumgardner (801) 363-4250 ext. 1102

**EXHIBITS:**

Wasatch Front Regional Council Financial Statements with Independent Auditors' Report for the Year Ended June 30, 2018.

**WASATCH FRONT REGIONAL COUNCIL**

**Financial Statements  
With Independent Auditors' Report  
For the Year Ended June 30, 2018**





## **Mission Statement**

**The Wasatch Front Regional Council builds consensus and enhances quality of life by developing and implementing visions and plans for a well-functioning multi-modal transportation system, livable communities, a strong economy, and a healthy environment.**



**WASATCH FRONT REGIONAL COUNCIL  
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FOR THE YEAR ENDED JUNE 30, 2018**

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APRN, GCNS-BC, NCG  
Stephen R. Capson, CPA  
Scott J. Hanni, CPA  
Danny L. Hendrix, CPA  
B. Joe Merkley, CPA  
Tim C. Rees, CPA  
Jeffrey N. Ririe, CPA  
G. John Runia, CPA

## **INDEPENDENT AUDITORS' REPORT**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

We have audited the accompanying financial statements of the governmental activities and each major fund, of the Wasatch Front Regional Council, Utah, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Wasatch Front Regional Council, Utah, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 3 through 8 and 28 through 33, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wasatch Front Regional Council's basic financial statements. The schedule of revenue and expenditures by program on pages 46 through 48 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of revenue and expenditures by program are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule of revenue and expenditures by program have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them. The schedule of expenditures of federal financial awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal financial awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2018, on our consideration of the Wasatch Front Regional Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasatch Front Regional Council's internal control over financial reporting and compliance.



Karren, Hendrix, Stagg, Allen & Company  
Salt Lake City, Utah  
September 13, 2018

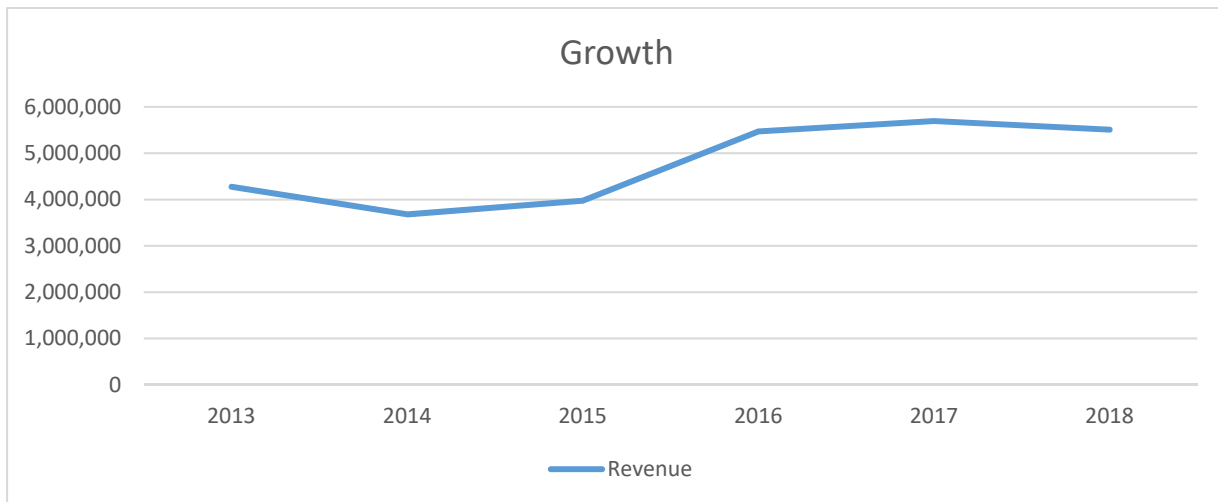
# WASATCH FRONT REGIONAL COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

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As management of the Wasatch Front Regional Council (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended June 30, 2018.

## History and Background

The Wasatch Front Regional Council (WFRC) was organized as a volunteer association of local governments in March 1969, among Davis, Salt Lake, and Weber Counties and the cities within, for the purpose of establishing a review agency to comply with requirements to obtain federal grants and loans, and to address the solutions to regional problems. In June 1969, Tooele County and the municipalities within, and, in 1972 Morgan County and the municipalities within, joined the Regional Council. In June 2014, those portions of Box Elder County that were included in the Ogden/Layton urbanized area for transportation planning as defined by the U.S. Census Bureau joined the Regional Council. The WFRC was designated by the governor of Utah as the Metropolitan Planning Organization (MPO) for the Salt Lake and Ogden metropolitan areas in 1971. MPOs are agencies responsible for transportation planning in urbanized areas throughout the United States. Transportation planning in the region is a cooperative effort of state and local agencies, and as the MPO, the WFRC is responsible for coordinating this transportation planning process. In addition to the transportation planning process, the WFRC provides assistance to small communities with Community Development Block Grant (CDBG) applications, participates in developing comprehensive economic development strategies for the region, and provides a forum for local governments to cooperate in resolving problems and developing plans that are common to two or more counties or are regional in nature.



The Council consists of a governing board of twenty-one voting members, 19 elected officials representing local governments from Box Elder, Davis, Morgan, Salt Lake, Tooele and Weber counties, and one representative each from the Utah Department of Transportation and the Utah Transit Authority. The Council also includes six non-voting members representing the Utah State Senate, the Utah House of Representatives, the Utah State Planning Director, the Utah League of Cities and Towns, the Utah Association of Counties, and Envision Utah.

Transportation planning in the Salt Lake Area has been a continuing effort for over four decades. In the 1960's UDOT developed the first Long Range Plan for the area. Since 1973, the WFRC has developed Regional Transportation Plans and has updated them regularly. The process is comprehensive in nature, addressing all modes of transportation, including highways, transit, and active transportation.

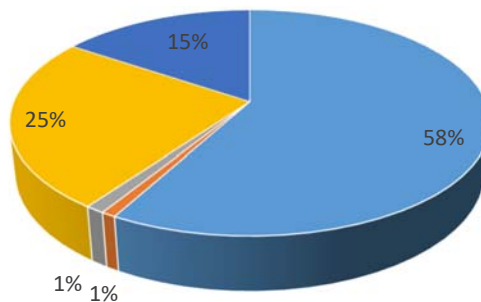
Transportation plans are also part of the comprehensive planning for the overall development of the region.

Two main products are developed through the transportation planning process. The first is a Regional Transportation Plan (RTP), which recommends improvements to highways, transit, and other modes, to meet the transportation needs of the area with a minimum 20-year planning horizon. The second is a Transportation Improvement Program (TIP). The TIP is a six-year capital improvement program for highway and transit and other transportation projects contained in the RTP. The RTP is updated every four years, while the TIP is approved annually.

During the fiscal year ended June 30, 2018, Wasatch Front Regional Council received funding from the following sources:

U.S. Department of Transportation	\$ 3,757,490	58.0%
U.S. Department of Housing/Urban Development	49,940	0.8%
U.S. Department of Commerce	70,000	1.1%
State of Utah	386,029	24.6%
Local Governments	915,686	15.5%
<b>Total</b>	<b>\$ 5,179,144</b>	<b>100.0%</b>

### Revenue



- Dept Transportation
- State of Utah
- Housing Urban Development
- Local Governments
- Dept of Commerce

### Financial Highlights

The following table summarizes changes in the Council's assets, liabilities, deferred outflows and deferred inflows:

	<u>2018</u>	<u>2017</u>	<u>Change</u>
Current assets	\$ 1,842,033	\$ 1,431,028	\$ 411,005
Pension assets	-	-	-
Capital assets	<u>202,061</u>	<u>273,281</u>	<u>(71,220)</u>
Total assets	<u>\$ 2,044,094</u>	<u>\$ 1,704,309</u>	<u>\$ 339,785</u>
Deferred outflows	<u>\$ 705,644</u>	<u>\$ 669,444</u>	<u>\$ 36,200</u>
Current liabilities	690,067	819,092	(129,025)
Non-current liabilities	<u>1,146,509</u>	<u>1,339,026</u>	<u>(192,517)</u>
Total liabilities	<u>\$ 1,836,576</u>	<u>\$ 2,158,118</u>	<u>\$ (321,542)</u>
Deferred inflows	<u>\$ 538,725</u>	<u>\$ 154,584</u>	<u>\$ 384,141</u>
Net position			
Net investment in capital assets	202,061	273,281	(71,220)
Restricted net position	290,000	-	290,000
Unrestricted net position	<u>(117,624)</u>	<u>(212,230)</u>	<u>94,606</u>
Total net position	<u>\$ 374,437</u>	<u>\$ 61,051</u>	<u>\$ 313,386</u>

Management considers the fluctuation in cash, receivables, prepaid expenses, and accrued payroll liabilities to be normal for this organization. Unearned revenue is advance payments received from local government and other sources for projects in process. Those projects are anticipated to be completed in subsequent fiscal years. Throughout the year, the Council invested funds not immediately needed for operations with the Utah State Public Treasurer's Investment Fund (PTIF). Proceeds from those invested funds were \$12,941 for the year.

There was an 9% decrease in revenue and 16% decrease expenditures for the year. The bulk of this is due to projects awarded under the Transportation and Land Use Connection program that were not completed during the year and are ongoing. Management considers this to be normal for this organization. From time to time the Council enters into agreements with other agencies to conduct various transportation and other studies and support. For this fiscal year those included work on Transit Support, Community Impact Board, Economic Development planning, CDBG Small Cities support, Transportation and Land Use Connection Program, Tooele Valley Rural Planning Organization, Morgan Rural Planning Organization, Mobility Management, Transportation Model Development, and several joint planning projects.

### **Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to Wasatch Front Regional Council's basic financial statements. This report is similar to the last fiscal year's and follows Governmental Accounting Standards Board Statement No. 34. In addition to the Management's Discussion and Analysis, the report consists of government-wide financial statements, fund financial statements, and notes to the financial statements. The first several statements are highly condensed and present a government-wide view of the Council's finances. The governmental activities of the Wasatch Front Regional Council include transportation planning, providing technical assistance to and workshops for small communities for CDBG applications, Economic Development planning, and other planning.

**Government-wide Financial Statements.** The government-wide *financial* statements are designed to provide readers with a broad overview of the Council's finances in a manner similar to private-sector

business reporting.

The *statement of net position*, a component of the government-wide financial statements, presents information on all of the Council's assets and liabilities, with the difference between the two reported as *net position*. The Council's capital assets (land, buildings, and equipment) are included in this statement and reported net of their accumulated depreciation. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the Council's economic outlook, changes in its demographics, and the condition of its capital assets.

The *statement of activities* presents revenue and expense information showing how the Council's net position changed during the fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net position are reported whenever an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (the accrual basis of accounting). For example, assessment revenue is reported when the assessments are billed, even though they may not be collected for some time after that date; and an obligation to pay a supplier is reported as an expense when the goods or services are received, even though the bill may not be paid until sometime later.

The government-wide financial statements can be found on pages 9 and 10 of this report.

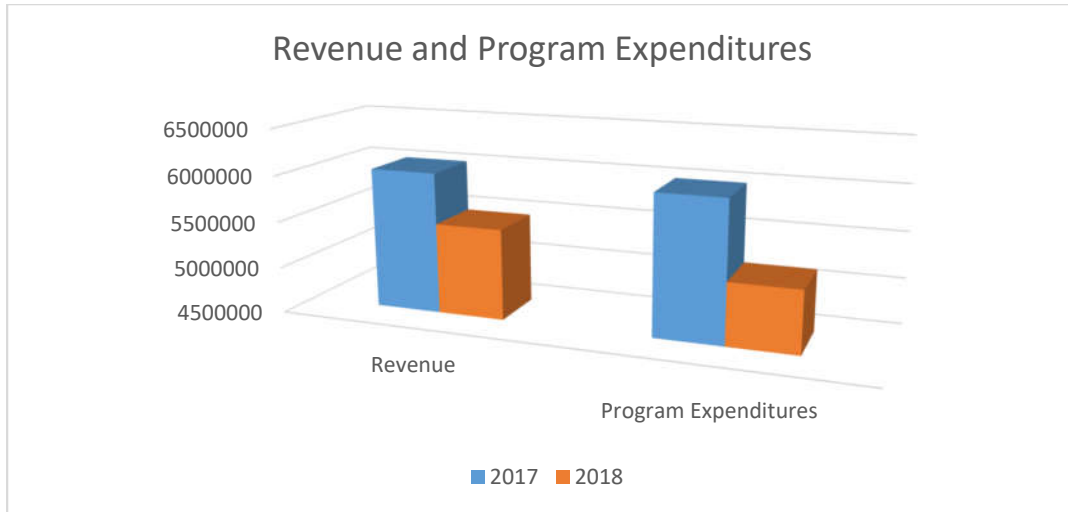
**Fund Financial Statements.** A *fund* is a grouping of related accounts (revenue, expenses, assets, and liabilities) that is used to control resources that have been segregated for specific activities. The Wasatch Front Regional Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds utilized by the Council are accounted for in two governmental funds: the general fund and the special projects fund.

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the *government-wide financial statements*. However, for accounting and reporting purposes, government fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliation is provided on pages 12 and 14 of this report. The Council has two major funds which are the General Fund and the Special Projects Fund. The General Fund is used for administrative activities of the Council. The Special Projects Fund is used to account for regional planning activities. To demonstrate legal compliance, statements comparing budget-to actual numbers for both funds are included in the financial statements.

## Financial Analysis

The Council's fund balance may serve over time, as a useful indicator of an organization's financial position. In the case of the Council, assets exceeded liabilities by \$374,437 at the close of the fiscal year ended June 30, 2018. Net assets are comprised of current assets and capital assets (property and equipment). Currently, the Council's capital assets net of related debt and depreciation is \$202,061. The Council records depreciation on the building using a straight-line method over a seventeen-year period. The remaining fixed assets, including leasehold improvements and furniture and equipment, have a value net of depreciation of \$40,113 with no related debt. The Council uses these capital assets for day to day operations; consequently, these assets are not available for future spending.

The Council's net position increased by \$313,387 during the fiscal year due to lower expenditures.



**Key elements of the increase in net assets are as follows:**

	<u>2018</u>	<u>2017</u>
Revenue		
Federal sources	\$ 3,877,430	\$ 3,573,438
State sources	386,029	1,465,686
Local sources	915,656	927,841
Other	230,159	-
Interest income	12,941	15,856
Total revenue	<u>\$ 5,422,215</u>	<u>\$ 5,982,821</u>
Expenses		
Program	\$ 5,108,828	\$ 6,065,270
Interest	-	5,747
Total expenses	<u>\$ 5,108,828</u>	<u>\$ 6,071,017</u>
Increase in net position	\$ 313,387	\$ (88,196)
Net position, beginning	61,050	149,246
Net position, ending	<u>\$ 374,437</u>	<u>\$ 61,050</u>

The Council has two funds that are deemed major funds. The general fund is the fund that pays for the administration of the Council and activities not accounted for in the special projects fund. The special projects fund accounts for the major projects of the Council. At the end of June 2018, the general fund showed an increase of \$247,875 and the special projects fund showed an increase of \$192,154.

### Use of Reserved Funds

The Council has funds with various restrictions. When an expense is incurred which meets the requirements to release the restriction, such restricted funds are first used to satisfy the expense followed by any unrestricted funds needed to satisfy the expense. The Council has reserved a portion of its cash for compensated absences.

Cash unrestricted	\$ 295,714
Restricted cash	725,106

### Budgetary Highlights

The Council approved its fiscal year 2018 budget on May 26, 2017. During the year the 2018 budget was amended to include \$2,112,847 in additional funding for projects such as GPI demographic data support, Oquirrh connection feasibility study, Transportation and Land Use Connection Program, and to account for funds carried forward from the previous year that was estimated at the time the budget was adopted. Several of these projects are multi-year in nature and are anticipated to be completed within the next two years.

### Capital Assets

The Council's investment in property and equipment as of June 30, 2018, amounts to \$202,061, net of accumulated depreciation. This investment includes land, buildings, furniture, equipment, and related improvements. The total decrease in the Council's investment in property and equipment for the current fiscal year was 26%. During the year the Council purchased furniture and equipment and leasehold improvements in the amount of \$16,032. The Council uses the straight-line method of depreciation over the estimated useful life of the assets.

#### Property and Equipment (Net of Depreciation)

	<u>2018</u>	<u>2017</u>
Land	\$ 105,888	\$ 105,889
Buildings	56,059	112,118
Improvements	14,415	17,185
Furniture and equipment	<u>25,699</u>	<u>38,089</u>
Total	<u>\$ 202,061</u>	<u>\$ 273,281</u>

### Requests for Information

This financial report is designed to provide a general overview of the Council's finances for all those with an interest. Questions regarding any of the information provided in this report or requests for additional information should be addressed to:

Wasatch Front Regional Council  
295 North Jimmy Doolittle Road  
Salt Lake City, Utah 84116  
Attention: Loveit Baumgardner, Chief Financial Officer

# WASATCH FRONT REGIONAL COUNCIL

## Statement of Net Position

June 30, 2018

### ASSETS

#### CURRENT ASSETS

Cash	\$ 295,714
Cash - restricted	725,106
Accounts receivable	791,201
Prepaid expenses	30,012
Total current assets	<u>1,842,033</u>

#### NON-CURRENT ASSETS (Net of depreciation)

Pension asset	
Capital assets	
Land	105,888
Building	56,059
Leasehold improvements	14,415
Furniture and equipment	25,699
Total capital assets	<u>202,061</u>

Total assets 2,044,094

#### Deferred outflows of resources

Deferred outflows relating to pensions 705,644

Total assets and deferred outflows of resources \$ 2,749,738

### LIABILITIES

#### CURRENT LIABILITIES

Accounts payable	\$ 254,961
Unearned revenue	435,106
Compensated Absences (due within one year)	60,000
Total current liabilities	<u>750,067</u>

#### Noncurrent Liabilities

Pension Liability	817,034
Compensated absences (due after one year)	269,475
Total noncurrent liabilities	<u>1,086,509</u>

Total liabilities 1,836,576

#### Deferred Inflows of resources

Deferred inflows relating to pensions 538,725

Total deferred inflows of resources 538,725

### NET POSITION

Investment in capital assets, net of related debt	202,061
Restricted net position	290,000
Unrestricted net position	<u>(117,624)</u>

Total net position 374,437

Total liabilities, deferred inflows, and net position \$ 2,749,738

The accompanying notes are an integral part of this statement.



# WASATCH FRONT REGIONAL COUNCIL

## Statement of Activities

For the Year Ended June 30, 2018

Net (Expense)				
Revenue and Changes in Net Position				
		Program Revenue		Primary Government
<u>Functions and Programs</u>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Other Grants and Contributions</u>	<u>Government Activities</u>
PRIMARY GOVERNMENT				
Government activities				
General government	\$ 5,108,828	\$ 5,409,273	\$ -	\$ 300,445
Total government activities	5,108,828	5,409,273	-	300,445
Total primary government	\$ 5,108,828	\$ 5,409,273	\$ -	\$ 300,445
General revenue				
Investment earnings				12,941
Total general revenue				12,941
Changes in net assets				313,386
NET POSITION, JULY 1				61,051
NET POSITION, JUNE 30				\$ 374,437

The accompanying notes are an integral part of this statement.

# WASATCH FRONT REGIONAL COUNCIL

## Balance Sheet Governmental Funds June 30, 2018

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	<u>General</u>	<u>Special Projects</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>			
ASSETS			
Cash	\$ 53,242	\$ 242,472	\$ 295,714
Cash - restricted	290,000	435,106	725,106
Accounts receivable	-	791,201	791,201
Prepaid expenses	-	30,012	30,012
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 343,242</u>	<u>\$ 1,498,791</u>	<u>\$ 1,842,033</u>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>			
LIABILITIES			
Accounts payable	\$ -	\$ 254,961	\$ 254,961
Unearned revenue	-	435,106	435,106
Total liabilities	<hr/>	<hr/>	<hr/>
	-	690,067	690,067
FUND BALANCES			
Assigned - compensated absences	-	329,475	329,475
Assigned - special projects	-	479,249	479,249
Restricted	290,000	-	290,000
Unassigned	53,242	-	53,242
Total fund balances	<hr/>	<hr/>	<hr/>
	343,242	808,724	1,151,966
Total liabilities and fund balances	<u>\$ 343,242</u>	<u>\$ 1,498,791</u>	<u>\$ 1,842,033</u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Reconciliation of the Balance Sheet**  
**Governmental Funds to the Statement of Net Position**  
**June 30, 2018**

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Total fund balance		\$ 1,151,966
Total net assets reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 105,889	
Building	952,993	
Leasehold improvements	44,262	
Furniture and equipment	319,257	
Less accumulated depreciation	<u>(1,220,340)</u>	
Total capital assets	<u>202,061</u>	202,061
Liability for compensated absences is not recognized at the fund level but is recognized for the government wide statement of net assets.		(329,475)
Pension liability is not recognized on the funds statement but is recorded on the government wide statement.		(817,034)
Deferred outflows is not recognized on the funds statement but is recorded on the government wide statement.		705,643
Deferred inflows is not recognized on the funds statement but is recorded on the government wide statement.		<u>(538,724)</u>
Total net assets of governmental activities		<u><u>\$ 374,437</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Statement of Revenue, Expenditures,**  
**and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended June 30, 2018**

	<b>General</b>	<b>Special Projects</b>	<b>Totals</b>
<b>REVENUE</b>			
Federal sources	\$ -	\$ 3,877,430	\$ 3,877,430
State sources	-	386,029	386,029
Local sources	-	915,656	915,656
Other	200,030	30,129	230,159
Interest	12,941	-	12,941
<b>Total revenue</b>	<u>212,971</u>	<u>5,209,244</u>	<u>5,422,215</u>
<b>EXPENDITURES</b>			
Administration	1,585	-	1,585
Planning	-	4,964,569	4,964,569
Capital outlay	16,032	-	16,032
<b>Total expenditures</b>	<u>17,617</u>	<u>4,964,569</u>	<u>4,982,186</u>
Revenue and other sources (under) over expenditures and other uses	<u>195,354</u>	<u>244,675</u>	<u>440,029</u>
Other sources			
Transfers	52,521	(52,521)	-
<b>Total other sources</b>	<u>52,521</u>	<u>(52,521)</u>	<u>-</u>
<b>Total revenue under (over) expenditures and other sources</b>	<u>247,875</u>	<u>192,154</u>	<u>440,029</u>
<b>FUND BALANCE, JULY 1</b>	<u>95,367</u>	<u>616,570</u>	<u>711,937</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 343,242</u>	<u>\$ 808,724</u>	<u>\$ 1,151,966</u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Reconciliation of the Statement of Revenue, Expenditures, and Changes in**  
**Funds Balances - Governmental Funds to the Statement of Activities**  
**June 30, 2018**

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NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 440,029
The change in net assets reported for governmental activities in the statement of activities is different because: Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$16,032) is less than depreciation expense (\$87,252).	(71,220)
The increase in compensated absences is reported in the statement of activities but the liability is not recorded at the fund level.	(76,729)
Pension expense is reduced by deferred outflows on the government wide statement.	<u>21,306</u>
Change in net position of governmental activities	<u><u>\$ 313,386</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

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**NOTE 1—ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** – The Wasatch Front Regional Council (Council) is a voluntary organization comprised of representatives of local governments located along the Wasatch Front. The Council was organized in 1969 for the purpose of meeting at regular intervals to discuss and study community challenges of mutual interest and concern and to develop policy and action recommendations for ratification and implementation by the governments in the area served by the Council.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units according to the criteria set forth in Governmental Accounting Standards Board's (GASB) Statement No. 14 and concluded there are no entities that are considered to be component units of the Council, nor is the Council considered a component unit of any other entity.

The Council's programs are funded by Federal grants, state appropriations and grants, and various local contributions, primarily on a year-to-year basis.

**Basis of Accounting and Measurement Focus** - Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements.

Government-wide statements are comprised of the statement of net position and the statement of activities. They contain information on all of the activities of the primary government. Most effects of inter-fund activities have been eliminated from these statements. The Statement of Net Position and the Statement of Activities are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenue is recorded when earned, and expenses are recorded at the time liabilities are incurred or the economic asset is used. Revenue, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. The statement of activities is presented to show the extent that program revenue of a given activity supports direct expense. Direct expenses are those that can clearly be associated with a particular activity or program. Program revenue is grants or other contributions that are restricted to operations or a specific activity. General revenue is investment earnings.

The *Governmental Fund Balance Sheet*, and the *Statement of Governmental Fund Revenue, and Expenditures and Changes in Fund Balance* use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Expenditures related to principal and interest on the general long-term debt is paid as incurred and compensated absences are recorded only when payment is due.

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental units. The following is a summary of the more significant of such policies:

**Short-Term Investments** – Short-term investments are held by the Utah Public Treasurer's Investment Fund and are recorded at cost which approximates market value.

**Capital Assets** – The Council capitalizes all assets over \$1,000 and values the assets at historical

cost. Depreciation of capital assets is computed using the straight-line method over the following estimated useful lives:

Building and leasehold improvement	17 years
Furniture, fixtures and equipment	3-5 years

**Unemployment Benefits** – The Council, by agreement with the Utah State Department of Workforce Services, does not pay unemployment taxes. Instead, the Department of Workforce Services bills the Council directly for applicable unemployment benefits payable to former Council employees. Claims are recognized as an expense when the claim is filed.

**Accrued Vacation Expense** – The cost of employee vacations is recorded as an expenditure at the time it is earned by the employee and is charged to the programs on which the employee works.

**Accrued Sick Leave** – Sick leave benefits are vested and any unused benefits may be redeemed once annually as cash payments for any accrued hours over 80 hours or upon termination of employment.

**Program Revenue** – The Council reports program revenue, operating grants and contributions, and capital grants and contributions. General revenue includes all investment earnings.

**Reconciliation of Government-Wide and Fund Statements** – Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting, while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. As a result, there are important differences between the assets, liabilities, revenue, and expenses or expenditures reported in the fund financial statements and the government-wide financial statements. As a result, there must be reconciliation between the two statements to explain the differences. A reconciliation is included as part of the fund financial statements.

**Inter-fund Transactions** – In the normal course of its operations, the Council has various transactions between funds. Transfers are recognized as operating transfers in and out, respectively, by the funds receiving and providing the transfer.

**Minimum Fund Balance** – Utah Code requires that a minimum fund balance of 5% of the total general fund revenue be maintained and not budgeted.

**Revenue from Local Sources** – Revenue from local sources is generally used to meet matching revenue requirements related to Federal grants and for other approved projects. Such revenue from local sources is recognized in the period in which the funds are received. This revenue and the related receivables are principally with local governmental entities represented by the Council.

**Governmental Funds** – Major individual funds are reported in separate columns in the governmental fund's statements. A fund is considered major if it is the general fund of the Council. Other funds are considered major if total assets, liabilities, revenue, or expenditures are at least 10% of the corresponding total for all funds of that category or type.

Wasatch Front Regional Council has two major governmental funds; the general fund and the special projects fund. The general fund is the main operating fund and accounts for all the financial resources of the Council except those required to be accounted for in another fund. The special projects fund accounts for resources dedicated to regional planning projects.

**Prepays** – Payments made for goods and services that will benefit periods beyond June 30, 2018, are recorded as prepaid.

**Unearned Revenue** – Funds which are specifically restricted as to their use are recorded as revenue when the related costs are incurred. Such funds received in advance of costs incurred are recorded

as unearned revenue. Restricted sources are used before unrestricted sources.

**Indirect Costs** – Indirect costs are charged to the various programs on a monthly basis. Such costs are comprised of total overhead costs for the month and are allocated based on the total person-hours worked in each program.

**Budget** – Annual budgets are adopted by the Board of Council members. Budgets are submitted to the State of Utah. The budgets are adopted using *the modified accrual basis of accounting*.

**Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Council to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimated maturities.

#### **Deferred Inflows and Outflows**

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, Wasatch Front has only one deferred outflow relating to pensions.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement, deferred inflows of resources, represent an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Wasatch Front has only one deferred inflow related to pensions.

#### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## **NOTE 2—CASH AND INVESTMENTS**

The Council maintains a cash and investment pool, which includes cash on hand, one cash account, and one investment account.

The Council's deposit and investment policy is to follow the Utah Money Management Act. The Council does not have a separate deposit or investment policy that addresses specific types of deposit and investment risks to which the Council is exposed.

Utah State law requires that the Council's funds be deposited with a "qualified depository" as defined by the Utah Money Management Act. "Qualified depository" includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act. Rule 11 establishes the formula for determining the amount of public funds which a qualified depository may hold in order to minimize the risk of loss and defines capital requirements which an institution must maintain to be eligible to accept public funds.

The Utah Money Management Act also governs the scope of securities allowed as appropriate temporary investments for the Council and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.



As of June 30, 2018, the Council had the following deposits and investments:

<u>Deposit and Investment Type</u>	<u>Fair Value</u>
Cash on deposit	\$ 476,985
State Treasurer's investment pool	<u>715,476</u>
Total	<u>\$ 1,192,461</u>

The Council is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances. As of June 30, 2018, the Utah Public Treasurer's Investment Fund was unrated.

As of June 30, 2018, the Council had the following investments:

**Investment Maturities (in Years)**

	<u>Fair Value</u>	<u>Less Than 1 Year</u>	<u>1 - 10 Years</u>	<u>More Than 10 Years</u>
State of Utah Public Treasurer Investment fund	\$ 715,476 <u>-</u>	\$ 715,476 <u>-</u>	\$ - <u>-</u>	\$ - <u>-</u>
Total investments	<u>\$ 715,476</u>	<u>\$ 715,476</u>	<u>\$ -</u>	<u>\$ -</u>

**Credit Risk** – Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The local government's policy for limiting the credit risk of investments is to comply with the Money Management Act.

**Interest Rate Risk** – Interest rate risk is the risk that, changes in interest rates of debt investments, will adversely affect the fair value of an investment. The Council manages its exposure to declines in fair value by only investing in the PTIF.

**Custodial Credit Risk – Deposits** – In the case of deposits, this is the risk that in the event of a bank failure, the Council's deposits may not be returned. As of June 30, 2018, \$250,000 of the Council's deposits were covered by federal insurance.

**Custodial Credit Risk – Investments** – In the case of investments, this is the risk that in the event of the failure of the counterparty, the Council will not be able to recover the value of its investments that are in the possession of an outside party. The Utah Public Treasurer's Investment Fund is an external deposit and investment pool wherein governmental entities are able to pool the monies from several entities to improve investment efficiency and yield. These monies are invested primarily in money market securities and contain no withdrawal restrictions. As such, the monies invested in this fund are not insured and are uncollateralized, and are subject to the same market risks as any similar investment

in money market funds.

Components of cash and investments (including interest earning deposits) on June 30, 2018, are as follows:

Cash on hand	\$ 300
Cash in bank	305,044
Utah State Treasurer's investment pool	<u>715,476</u>
Total	<u>\$ 1,020,820</u>

Cash and investments are included in the accompanying statement of net assets as follows:

Cash	\$ 295,714
Restricted cash	<u>725,106</u>
Total	<u>\$ 1,020,820</u>

### NOTE 3—ACCOUNTS RECEIVABLE

Accounts receivable from all sources as of June 30, 2018, consisted of the following:

There is no allowance for uncollectable accounts.

UDOT Consolidated Planning Grant	\$ 555,748
Morgan RPO	9,395
Modeling Support	36,789
Transportation And Land Use Connection	119,308
Weber Davis STP	34,778
UDOT TLC SL	14,418
CIB	2,000
UDOT TLC WD	14,058
UTA Mobility Management	2,897
Other	<u>1,810</u>
Total	<u>\$ 791,201</u>

#### NOTE 4—PROPERTY AND EQUIPMENT

A summary of changes in property and equipment for the year ended June 30, 2018, is as follows:

	<b>Balance June 30, 2017</b>	<b>Additions</b>	<b>Retirement</b>	<b>Balance June 30, 2018</b>
Non-depreciated assets				
Land	\$ 105,888	\$ -	\$ -	\$ 105,888
Total non-depreciated assets	<u>105,888</u>	<u>-</u>	<u>-</u>	<u>105,888</u>
Depreciated assets				
Building	952,993	-	-	952,993
Leasehold improvements	44,262	-	-	44,262
Equipment, furniture, and fixtures	315,198	16,032	(11,972)	319,258
Total depreciated assets	<u>1,295,827</u>	<u>16,032</u>	<u>(11,972)</u>	<u>1,316,513</u>
Less accumulated depreciation				
Building	840,875	56,058	-	896,933
Leasehold improvements	27,077	2,769	-	29,846
Equipment, furniture, and fixtures	277,108	28,425	(11,972)	293,561
Total accumulated depreciation	<u>1,145,060</u>	<u>87,252</u>	<u>(11,972)</u>	<u>1,220,340</u>
Net property and equipment	<u>\$ 256,655</u>	<u>\$ (71,220)</u>	<u>\$ (23,944)</u>	<u>\$ 202,061</u>

Depreciation expense was \$87,252 for general government.

#### NOTE 5—LONG-TERM DEBT

A summary of changes in long-term debt for the year ended June 30, 2018, is as follows:

	<b>Balance June 30, 2016</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2017</b>	<b>Due Within One Year</b>
Compensated absences					
Pension liability	\$ 1,186,281	\$ -	\$ (369,247)	\$ 817,034	\$ -
Sick leave	116,481	97,997	(87,086)	127,392	30,000
Vacation	136,264	124,950	(59,131)	202,083	30,000
Total	<u>1,439,026</u>	<u>222,947</u>	<u>(515,464)</u>	<u>1,146,509</u>	<u>60,000</u>
Total long-term liabilities	<u>\$ 1,439,026</u>	<u>\$ 222,947</u>	<u>\$ (515,464)</u>	<u>\$ 1,146,509</u>	<u>\$ 60,000</u>

## **NOTE 6—NET POSITION**

The unrestricted net position of the special projects fund on June 30, 2018, was designated by the Council for future programs, local matching for Federally-funded projects and compensated absences.

## **NOTE 7—RISK MANAGEMENT**

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Council carries commercial insurance. The Council carries a Workers' Compensation Policy for which the premiums are based on past experience.

## **NOTE 8—RETIREMENT PLANS**

### **General Information About the Pension Plan**

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost-sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost-sharing, public employee retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2018, are as follows:

### Summary of Benefits by System

<b>System</b>	<b>Final Average Salary</b>	<b>Years of Service Required and/or Age Eligible For Benefit</b>	<b>Benefit Percent Per Year of Service</b>	<b>COLA**</b>
Noncontributory System	Highest of 3 years	30 Years any age 25 Years any age * 20 years age 60* 10 Years age 62* 4 Years age 65	2.0% Per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 Years any age 20 Years any age 60* 10 Years age 62* 4 Years age 65	1.5% Per year all years	Up to 2.5%

\*With actuarial reductions

\*\* All post retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price index (CPI) increases for the year, although unused CPI increases not met may be carried forward to subsequent years.

### Contribution Rate summary

As a condition of participation in the Systems, employers and or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contributions rates as of June 30, 2018 are as follows:

	<b>Employee Paid</b>	<b>Employer Contribution Rate</b>	<b>Employer Rate for 401(k) Plan</b>
Contribution System			
111 Local Government Div Tier 2	N/A	15.11	1.56
Noncontributory System			
15 Local Government Div. Tier 1	N/A	18.47	N/A
Tier 2 DC Only	N/A	6.69	10.00
211 Local Government			

Tier 2 rates include a statutorily required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended June 30, 2018, the employer and employee contributions to the Systems were as follows:

<b>System</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory system	\$ 282,164	N/A
Tier 2 Public Employees System	76,192	-
Tier 2 DC Only System	5,922	N/A
	<hr/>	<hr/>
Total contributions	<u>\$ 364,278</u>	<u>-</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 System are used to finance the unfunded liabilities in the Tier 1 Systems.

**Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2018, we reported a net pension asset of \$0 and a net pension liability of \$817,034.

	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Proportionate Share</b>	<b>Proportionate Share Dec. 31, 2015</b>	<b>Change (Decrease)</b>
Noncontributory System	\$ -	\$ 812,830	0.1855225%	0.1838020%	0.0017205%
Tier 2 Public		4,204	0.0476816%	0.0454080%	0.0065264%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$ -</u>	<u>\$ 817,034</u>			

The net pension asset and liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2017, and rolled forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2018, we recognized pension expense of \$342,510.

At June 30, 2018, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 18,288	\$ 53,681
Changes in assumptions	297,623	19,417
Net difference between projected and actual earnings on pension plan investments	176,315	465,626
Changes in proportion and differences between contributions and proportionate share of contributions	30,452	-
Contributions subsequent to the measurement date	182,965	-
Total	<u>\$ 705,643</u>	<u>\$ 538,724</u>

\$182,965 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year-end, but subsequent to the measurement date of December 31, 2016. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<b>Deferred Outflows (Inflows) of Resources</b>
2018	\$ 55,734
2019	76,697
2020	(50,790)
2021	(101,236)
2022	(913)
Thereafter	4,462

Actuarial assumptions: The total pension liability in December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.75 Percent, average, including inflation
Investment rate of return	6.95 Percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation, and age, as appropriate, with adjustments for future improvement in mortality based on

Scale AA, a model developed by the Society of Actuaries.

As for the actuarial assumptions used on January 1, 2017, the valuation was based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Annual Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity securities	40%	6.15%	2.46%
Debt securities	20%	40.00%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0%	0%
	<u>100%</u>		<u>4.75%</u>
Inflation			2.50%
Expected arithmetic nominal retrun			7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employees will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of currently active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95% from 7.20% from the prior measurement period.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1- percentage-point higher (7.95%) than the current rate:



<u>System</u>	<u>1% Decrease (6.20%)</u>	<u>Discount Rate (7.20%)</u>	<u>1% Increase (8.20%)</u>
Non-contributory System	\$ 2,198,273	\$ 812,830	\$ (339,098)
Tier 2 Public Employees System	49,500	4,204	(30,725)
Total	<u>\$ 2,247,773</u>	<u>\$ 817,034</u>	<u>\$ (369,823)</u>

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

### Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as primary retirement plans. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Wasatch Front Regional Council participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contributions Savings Plans for the fiscal year ended June 30, were as follows:

	<u>2018</u>	<u>2017</u>	<u>2016</u>
401(k) Plan			
Employer contributions	\$ 132,318	\$ 17,535	\$ 15,086
Employee contributions	52,034	48,287	52,913
457 Plan			
Employer contributions	-	-	-
Employee contributions	130,851	137,664	164,799

The increase in 401(k) Employer contributions from 2017 to 2018 is due to a change in vendors. In 2017 a portion of these funds were contributed to ICMA Retirement Corporation. In 2018 the Council ended those contributions to ICMA and instead made them to the employees' Utah State Retirement 401(k) accounts.

### NOTE 9— ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenue from the U.S. Department of Transportation. This agency provides 68% of the Council's total revenue. Loss of this support could adversely affect the Council's activities.

#### **NOTE 10— RESTRICTED CASH**

The Council has restricted cash in the amount of \$725,106 for advanced grant payments and outside restrictions.

#### **NOTE 11 – NEWLY ISSUED ACCOUNTING STANDARDS**

The GASB has issued the following statements that will apply to government reporting in future years:

GASB 83 Certain Asset Retirement Obligations

GASB 84 Fiduciary Activities

GASB 85 Omnibus 2018

GASB 86 Certain Debt Extinguishment Issues

GASB 87 Leases

GASB 88 Certain Disclosures Related to Debt Including Direct Borrowings and Direct Placements.

GASB 89 Accounting for Interest Cost Incurred Before the End of a Construction Period

GASB 90 Majority Equity Interest an Amendment of GASB Statements No 14 and No 61

The statements should not have a material effect on the financial statements.

#### **NOTE 12— FUND BALANCE**

These financial statements include the provisions of GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statement. Fund balances are classified as follows:

**Non-spendable** – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

**Committed** – Amounts that can be used only for specific purposes determined by a formal action of the Council.

**Assigned** – Amounts that are designated by the Council for a specific purpose but are not spendable until specific conditions are met.

**Unassigned** – All amounts not included in the other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 11). Restricted funds are used first as appropriate. Assigned funds are used when specific conditions are met such as a request for reimbursement to Department of Workforce Services for a claim for unemployment compensation. Decreases to the fund balance first reduce Unassigned Fund Balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

**NOTE 13— LEASES**

The Council signed a contract in October of 2017 to lease a new office space which is being remodeled and the entity will locate their offices in the new building during the later part of 2018. The lease term is for sixty-three months ending in 2028. The rent paid for the year ending June 30, 2018, was \$105,702. The yearly rent expense for the next five years is as follows:

<u>Year ending</u>	<u>Amount</u>
June 30, 2019	\$ 286,632
June 30, 2020	292,382
June 30, 2021	304,868
June 30, 2022	314,072
June 30, 2023	323,946

The lease can be terminated by the provisions of the lease agreement and may be extended after the lease term.

**NOTE 14-TRANSFERS**

The Council transferred \$52,521 from the special projects fund to the general fund for buildings maintenance needs.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WASATCH FRONT REGIONAL COUNCIL**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	
<b>REVENUE</b>				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Local sources	-	-	-	-
Other	200,000	200,000	200,030	30
Interest	10,438	10,438	12,941	2,503
Total revenue	<u>210,438</u>	<u>210,438</u>	<u>212,971</u>	<u>2,533</u>
<b>EXPENDITURES</b>				
Operating expenses	1,541	1,541	1,585	44
Capital outlay	45,000	270,000	16,032	(253,968)
Total expenditures	<u>46,541</u>	<u>271,541</u>	<u>17,617</u>	<u>(253,924)</u>
Excess of revenue over expenditures (usage of fund balance)	163,897	(61,103)	195,354	256,457
Other sources				
Transfers in	78,256	87,252	52,521	-
Transfers out	-	-	-	-
Net change in fund balance	242,153	26,149	247,875	256,457
FUND BALANCE, JULY 1	<u>95,367</u>	<u>95,367</u>	<u>95,367</u>	<u>-</u>
FUND BALANCE, JUNE 30	<u>\$ 337,520</u>	<u>\$ 121,516</u>	<u>\$ 343,242</u>	<u>\$ 256,457</u>

The accompanying notes are an integral part of this statement.

**Wasatch Front Regional Council**  
**Budgetary Comparison Schedule**  
**Special Projects Fund**  
**For the Year Ended June 30, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	Budgetary Basis	
<b>REVENUE</b>				
Federal sources	\$ 4,439,629	\$ 4,407,954	\$ 3,877,430	\$ (530,524) <sup>a</sup>
State sources	531,914	516,914	386,029	(130,885)
Local sources	1,250,632	1,519,471	915,656	(603,815)
Other	-	-	30,129	30,129
Total revenue	<u>6,222,175</u>	<u>6,444,339</u>	<u>5,209,244</u>	<u>(1,235,095)</u>
<b>EXPENDITURES</b>				
Planning	6,162,076	6,357,087	4,964,569	(1,392,518)
Total expenditures	<u>6,162,076</u>	<u>6,357,087</u>	<u>4,964,569</u>	<u>(1,392,518)</u>
Excess of revenue over expenditures (usage of fund balance)	<u>60,099</u>	<u>87,252</u>	<u>244,675</u>	<u>157,423</u>
Other sources				
Transfers out	(78,256)	(87,252)	(52,521)	(34,731)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(18,157)	-	192,154	157,423
FUND BALANCE, JULY 1	<u>616,570</u>	<u>616,570</u>	<u>616,570</u>	<u>-</u>
FUND BALANCE, JUNE 30	<u>\$ 598,413</u>	<u>\$ 616,570</u>	<u>\$ 808,724</u>	<u>\$ 157,423</u>

Footnote revenue variance

a - When new projects are added the entire contract is included in the budget year in which it was received. However many projects are multi-year projects. Amounts not spent at the end of the fiscal year are carried forward and re-budgeted in subsequent years until the project is complete.

**Wasatch Front Regional Council**  
**Schedule of Required Supplementary Information**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**December 31, 2018**  
**Last 10 Fiscal Years\***

	<u>Noncontributory System</u>	<u>Tier 2 Public Employees System</u>
Proportion of the net pension liability (asset)		
2015	0.1707007%	0.0407256%
2016	0.1774581%	0.0430644%
2017	0.1838020%	0.0542080%
2018	0.1855225%	0.0476816%
Proportionate share of the net pension liability (asset)		
2015	\$ 741,223	\$ (1,234)
2016	1,004,144	(94)
2017	1,180,234	6,047
2018	812,830	4,204
Covered employee payroll		
2015	\$ 1,402,300	\$ 199,888
2016	1,449,896	278,274
2017	1,507,181	444,548
2018	1,516,557	466,787
Proportionate share of the net pension liability (asset as a percentage of its covered employee payroll)		
2015	52.9%	-0.06%
2016	69.3%	-0.03%
2017	78.3%	1.36%
2018	53.6%	0.90%
Plan fiduciary net pension as a percentage of the total pension liability		
2015	90.2%	103.5%
2016	87.8%	100.2%
2017	87.3%	95.1%
2018	91.9%	97.4%

\* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history proportionate share of the Net Pension Liability (Asset) in their RSI. This schedule will be built prospectively. The schedule above is only for the current year.

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Schedule of Required Supplementary Information**  
**Schedule of Contributions**  
**Utah Retirement Systems**

	<u>As of Fiscal Yea Ended June 30</u>	<u>Actuarial Determined Contributions</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (excess)</u>	<u>Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
<b>Noncontributory system</b>	2015	\$ 252,255	\$ 252,255	\$ -	\$ 1,365,759	18.47%
	2016	275,203	275,203	-	1,489,997	18.47%
	2017	282,809	282,809	-	1,531,176	18.47%
	2018	282,164	282,164	-	1,527,690	18.47%
<b>Tier 2 Public employees system *</b>	2015	33,858	33,858	-	226,625	14.94%
	2016	52,322	52,322	-	350,920	14.91%
	2017	72,155	72,155	-	483,938	14.91%
	2018	76,192	76,192	-	504,252	15.11%
<b>Tier 2 Public Employees DC only system *</b>	2015	6,728	6,728	-	100,120	6.72%
	2016	5,914	5,914	-	88,400	6.69%
	2017	5,968	5,968	-	89,203	6.69%
	2018	5,922	5,922	-	88,511	6.69%

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were rerated effective July 1, 2011.

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

The accompanying notes are an integral part of this statement.



# WASATCH FRONT REGIONAL COUNCIL

## Notes to Required Supplementary Information For the Fiscal Year Ended June 30, 2018

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### Changes of Assumptions

As a result of an experience study conducted as of December, 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumptions changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumptions from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.80% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max) and the adoption of an undated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

**SUPPLEMENTARY INFORMATION**



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**INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE STATE COMPLIANCE AUDIT GUIDE**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

**Report on Compliance**

We have audited the Wasatch Front Regional Council’s compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide, issued by the Office of the state Auditor, that could have a direct and material effect on Wasatch Front Regional Council* for the year ended June 30, 2018.

State compliance requirements were tested for the year ended June 30, 2018, in the following areas:

- |                                     |                                    |
|-------------------------------------|------------------------------------|
| Cash Management                     | Fund Balance                       |
| Budgetary Compliance                | Utah Retirement Systems Compliance |
| Restricted Cash and Related Revenue | Treasure Bond                      |
|                                     | Open and Public Meetings Act       |

**Management’s Responsibility**

Management is responsible for compliance with the state requirements referred to above.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on *Wasatch Front Regional Council’s* compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement, occurred. An audit includes examining, on a test basis, evidence about *Wasatch Front Regional Council’s* compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of *Wasatch Front Regional Council’s* compliance with those requirements.

## Opinion on Compliance

In our opinion, Wasatch Front Regional Council complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2018.

## Report on Internal Control Over Compliance

Management of Wasatch Front Regional Council is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wasatch Front Regional Council's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the State Compliance Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wasatch Front Regional Council's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.



Karren Hendrix Stagg Allen and Company  
Salt Lake City, Utah  
September 13, 2018



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wasatch Front Regional Council, Utah, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Wasatch Front Regional Council's basic financial statements and have issued our report thereon dated September 13, 2018.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wasatch Front Regional Council's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wasatch Front Regional Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Wasatch Front Regional Council's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wasatch Front Regional Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions, laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express

such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Karren, Hendrix, Stagg, Allen & Company". The signature is written in a cursive, flowing style.

Karren, Hendrix, Stagg, Allen & Company  
Salt Lake City, Utah  
September 13, 2018



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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE REQUIREMENTS**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

### **Report on Compliance for Each Major Federal Program**

We have audited the Wasatch Front Regional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Wasatch Front Regional Council's major federal programs for the year ended June 30, 2018. Wasatch Front Regional Council's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Wasatch Front Regional Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Those standards and the Uniform Guidance required that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the type of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Wasatch Front Regional Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Wasatch Front Regional Council's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the Wasatch Front Regional Council, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

## Report on Internal Control over Compliance

Management of the Wasatch Front Regional Council, Utah is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Wasatch Front Regional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Wasatch Front Regional Council's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirements of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance which we consider to be a material weakness. However, martial weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Karren Hendrix Stagg Allen and Company  
Salt Lake City, Utah  
September 13, 2018



**WASATCH FRONT REGIONAL COUNCIL**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

U.S. Department	Description	Federal CFDA Number	State Grant Number	2017-2018 Expenditures (Accrual Basis)
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Federal Highway Administration	Consolidate Planning Grant (through Utah Department of Transportation)	20.205	18-8035	\$ 2,996,020
Federal Highway Administration	Pass through from UDOT for Model Development	20.205		70,602
Federal Highway Administration	Consolidated Planning Grant (through UDOT, through Mountainlands AOG)	20.205		52,617
Federal Highway Administration	STP Funds passed through UDOT Transportation and Land Use Connection Program Salt Lake County	20.205	14-8915	332,431
Federal Highway Administration	STP Funds passed through UDOT Transportation and Land Use Connection Program Weber and Davis Counties	20.205	14-8969	222,922
Federal Highway Administration	Consolidated Planning Grant (through UDOT) for point of the Mountain Project.	20.205	UT13-051GL	40,000
Federal Highway Administration	Consolidated Planning Grant passed through UDOT through Mountainlands AOF for point of the Mountain Project	20.205	UT13-051GL	40,000
<b>Total Federal Highway Administration</b>				<u>3,754,591</u>
Federal Transit Administration	Mobility Management Study (through Utah Transit Authority)	20.513	18-2580	2,898
<b>Total Federal Transit Administration</b>				<u>2,898</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>3,757,489</u>
<b><u>U.S. Department of Commerce</u></b>				
Department of Economic Development	Support for planning organizations	11.302	ED160EN3020587	70,000
<b>TOTAL DEPARTMENT OF COMMERCE</b>				<u>70,000</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Community Development Block Grant	Small city CDBG assistance from the State Department of Workforce Services passed through Tooele County, B-17-DC-49-0001	14.228	18-0227	49,940
Total U.S. Department of Housing and Urban Development				<u>49,940</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<u><u>\$ 3,877,431</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**NOTES TO FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

---

**NOTE 1 - PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards is a supplementary schedule to the Council's financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the Council, it is not intended to, and does not present financial position, changes in fund balances, or the current funds, revenue, expenditures, and other changes of the Council.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The information in the schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards.

**Federal Awards**

Pursuant to Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* assistance is defined by a federal agency, either directly or indirectly in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriation. Accordingly, non-monetary federal assistance, including federal surplus property, would be included in federal awards, if applicable, and therefore, would be reported on the schedule in federal awards. Federal awards include direct federal cash assistance to individuals.

**Type A and Type B Programs**

The Single Audit Act Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* establish the levels of expenditures or expenses to be used in defining Type A and Type B federal award programs. Type A programs, for the Council, are those programs which exceed \$750,000 in federal expenditures, distributions, or issuances for the fiscal year ended June 30, 2018.

**Reporting Entity**

The reporting entity is fully described in Note 1 of the Council financial statements. The schedule includes all federal award programs administered by the Council for the year ended June 30, 2018.

**Basis of Accounting**

The expenditures in the schedule are recognized as incurred based on the modified accrual basis of accounting and the cost accounting principles contained in the Uniform Guidance, Cost Principles for State and Local Governments. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**Matching Costs**

The schedule does not include matching expenditures.

**10% De Minimis Indirect Cost Rate**

The entity did not choose to use the 10% minimis cost rate.

**Direct and Indirect Flow-Through Federal Assistance**

Some of the Council's Federal awards are received directly from the granting federal agency. However, the majority of federal awards as identified on the schedule are passed through a separate entity prior to receipt by the Council.

**Sub-recipients**

The Council does not pass through to any sub-recipients.

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2018**

---

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements.
2. No significant deficiencies relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of Wasatch Front Regional Council were disclosed by the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the accompanying schedule.
5. The auditors' report on compliance for the major federal award program of Wasatch Front Regional Council expresses an unqualified opinion.
6. There are no audit findings relating to the federal award programs that are required to be reported.
7. The program tested as a major program was Federal Highway Administration, CFDA Number 20.205.
8. The threshold used for distinguishing Types A and B programs was \$750,000.
9. Wasatch Front Regional Council was determined to be a low-risk auditee as defined by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS AUDIT**

None

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PRIOR YEAR**

---

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS AUDIT**

None

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUES AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>DESCRIPTION</b>	<b>CPG GRANT</b>	<b>TRANSIT SUPPORT</b>	<b>TOOELE VALLEY RPO</b>	<b>LOCAL GOVT SERVICE</b>	<b>MOBILITY MGMT</b>
<b>REVENUE</b>					
Federal sources:	\$ 2,996,020	\$ -	\$ -	\$ -	2,897.28
Total federal sources	<u>2,996,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,897.28</u>
State sources:					
State funds	140,000	-	-	-	-
Total state sources	<u>140,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Local sources:					
Cities and counties	34,500	-	6,820	10,142	-
Transfer between funds					
Other	43,059	109,739	-	-	-
Total local sources	<u>77,559</u>	<u>109,739</u>	<u>6,820</u>	<u>10,142</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<u>3,213,580</u>	<u>109,739</u>	<u>6,820</u>	<u>10,142</u>	<u>2,897.28</u>
<b>EXPENDITURES</b>					
Salaries and employee benefits	2,299,314	82,518	5,593	203	2,395.83
Contractual services	149,417	-	-	-	-
Equipment - purchase	-	-	-	-	-
Equipment - rental	19,219	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	43,785	-	-	4,383	-
Training	28,382	-	-	-	-
Publications	7,614	-	-	-	-
Supplies & software	31,051	-	-	5,341	-
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	14,687	-	-	-	-
Insurance	-	-	-	-	-
Legal	-	-	-	68	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Debt service - interest	-	-	-	-	-
Indirect cost	620,110	27,222	1,228	147	501.45
<b>TOTAL EXPENDITURES</b>	<u>3,213,580</u>	<u>109,739</u>	<u>6,820</u>	<u>10,142</u>	<u>2,897.28</u>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	-	-
<b>TOTAL OTHER REV/(EXP)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenue over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00</u>

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUES AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>DESCRIPTION</b>	<b>CIB \$2K GRANT</b>	<b>ECONOMIC DEVELOPMENT</b>	<b>CDBG TOOELE</b>	<b>TLC SL</b>	<b>TLC WD</b>
<b>REVENUE</b>					
Federal sources:	\$ -	\$ 70,000	\$ 49,940	\$ 412,431	\$ 222,922
Total federal sources	<u>-</u>	<u>70,000</u>	<u>49,940</u>	<u>412,431</u>	<u>222,922</u>
State sources:					
State funds	2,000	-	-	106,063	128,571
Total state sources	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>106,063</u>	<u>128,571</u>
Local sources:					
Cities and counties	-	70,000	-	363,070	105,382
Transfer between funds					
Other	-	-	-	50,352	24,109
Total local sources	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>413,423</u>	<u>129,491</u>
<b>TOTAL REVENUE</b>	<u>2,000</u>	<u>140,000</u>	<u>49,940</u>	<u>931,916</u>	<u>480,984</u>
<b>EXPENDITURES</b>					
Salaries and employee benefits	1,298	91,710	30,304	137,944	79,943
Contractual services	-	13,056	-	730,397	359,844
Equipment - purchase	-	-	-	-	-
Equipment - rental	-	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	-	1,242	2,674	2,977	2,233
Training	-	4,773	855	3,018	2,263
Publications	-	-	513	212	159
Supplies & software	-	1,296	10	954	716
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Legal	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Debt service - interest	-	-	-	-	-
Indirect cost	702	27,923	15,584	56,414	35,827
<b>TOTAL EXPENDITURES</b>	<u>2,000</u>	<u>140,000</u>	<u>49,940</u>	<u>931,916</u>	<u>480,984</u>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	-	-
<b>TOTAL OTHER REV/(EXP)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUES AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>DESCRIPTION</b>	<b>TLC TOOELE</b>	<b>MORGAN RPO</b>	<b>DAVIS COUNTY RANKING</b>	<b>LEGISLATIVE CONSULTANT</b>	<b>MAG MODEL DEVELOPMENT</b>
<b>REVENUE</b>					
Federal sources:	\$ -	\$ -	\$ -	\$ -	\$ 52,617
Total federal sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,617</u>
State sources:					
State funds	-	9,395	-	-	-
Total state sources	<u>-</u>	<u>9,395</u>	<u>-</u>	<u>-</u>	<u>-</u>
Local sources:					
Cities and counties	37,205	-	10,000	50,000	-
Transfer between funds					
Other	-	-	-	-	-
Total local sources	<u>37,205</u>	<u>-</u>	<u>10,000</u>	<u>50,000</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<u>37,205</u>	<u>9,395</u>	<u>10,000</u>	<u>50,000</u>	<u>52,617</u>
<b>EXPENDITURES</b>					
Salaries and employee benefits	-	6,748	8,388	-	21,237
Contractual services	37,205	-	-	50,000	26,142
Equipment - purchase	-	-	-	-	-
Equipment - rental	-	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	-	289	-	-	-
Training	-	-	-	-	-
Publications	-	-	-	-	-
Supplies & software	-	-	-	-	-
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Legal	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Debt service - principal	-	-	-	-	-
Debt service - interest	-	-	-	-	-
Indirect cost	-	2,357	1,612	-	5,238
<b>TOTAL EXPENDITURES</b>	<u>37,205</u>	<u>9,395</u>	<u>10,000</u>	<u>50,000</u>	<u>52,617</u>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	-	-
<b>TOTAL OTHER REV/(EXP)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of revenue over (under) expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUES AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2018**

<b>DESCRIPTION</b>	<b>UDOT MODEL DEVELOPMENT</b>	<b>GPI DECISION SUPPORT</b>	<b>INDIRECT</b>	<b>ALLOCABLE SPECIAL PROJ/ GENERAL FUND</b>	<b>TOTAL</b>
<b>REVENUE</b>					
Federal sources:	\$ 70,602	\$ -	\$ -	\$ -	\$ 3,877,430
Total federal sources	<u>70,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,877,430</u>
State sources:					
State funds	-	-	-	-	386,029
Total state sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>386,029</u>
Local sources:					
Cities and counties	-	-	-	-	687,119
Transfer between funds					-
Other	-	1,277	-	30	228,567
Total local sources	<u>-</u>	<u>1,277</u>	<u>-</u>	<u>30</u>	<u>915,686</u>
<b>TOTAL REVENUE</b>	<u>70,602</u>	<u>1,277</u>	<u>-</u>	<u>30</u>	<u>5,179,144</u>
<b>EXPENDITURES</b>					
Salaries and employee benefits	56,633	1,019	465,583	-	3,290,831
Contractual services	-	-	34,776	-	1,400,837
Equipment - purchase	-	-	-	16,032	16,032
Equipment - rental	-	-	9,205	(28,424)	-
Equipment - repair/maintenance	-	-	19,424	-	19,424
Rent - building	-	-	105,702	(58,827)	46,875
Rent - building operating exp	-	-	55,575	-	55,575
Travel	-	-	5,047	-	62,630
Training	-	-	1,695	-	40,987
Publications	-	-	-	-	8,497
Supplies & software	-	-	24,472	-	63,840
Telephone & data	-	-	34,918	-	34,918
Accounting	-	-	16,377	-	16,377
Dues and subscriptions	-	-	75	-	14,762
Insurance	-	-	16,499	-	16,499
Legal	-	-	19,743	-	19,810
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	1,585	1,585
Debt service - principal	-	-	-	-	-
Debt service - interest	-	-	-	-	-
Indirect cost	13,969	258	(809,092)	-	-
<b>TOTAL EXPENDITURES</b>	<u>70,602</u>	<u>1,277</u>	<u>-</u>	<u>(69,635)</u>	<u>5,109,479</u>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	12,941	12,941
<b>TOTAL OTHER REV/(EXP)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,941</u>	<u>12,941</u>
<b>Excess of revenue over (under) expenditures</b>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 82,606</u>	<u>\$ 82,606</u>



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**WASATCH FRONT REGIONAL COUNCIL 2019 MEETING SCHEDULE**

	Council	RGC	Trans Com	ATC	Budget	WFEDD	CDBG RRC**	RGC TACs SL-WV & O-L	Trans Com TACs SL-WV & O-L
<b>January</b>	24	17			10 (tentative)				23
<b>February</b>			21	13		25	19	13	27
***Orientation	28	28	28	28		28	28		
<b>March</b>	28	21			14				27
<b>April</b>			17*	10				17	
<b>May</b>	23	16			16	20	21		29
<b>June</b>			20	12					
<b>July</b>								17	31
<b>August</b>	22	15	14*	14	8 (tentative)	26	20		
<b>September</b>								18	
<b>October</b>	24	10		9	10				16
<b>November</b>			21			18	19		
<b>December</b>								18	

Meetings will be held at the WFRC office unless otherwise noted.

- Wasatch Front Regional Council (Council) meetings are held on Thursdays, five times a year in Jan, Mar, May, Aug, and Oct, at 2:00 p.m.
- Regional Growth Committee (RGC) meetings are held on Thursdays, five times a year in Jan, Mar, May, Aug, and Oct, at 9:30 a.m.
- Transportation Committee (Trans Com) meetings are held on Thursdays, five times a year in Feb, Apr\*, Jun, Aug\*, and Nov, at 2:00 p.m. (\* moved to Wednesday)
- Active Transportation Committee (ATC) meetings are held on Wednesdays, five times a year in Feb, Apr, Jun, Aug, & Oct, at 8:45 a.m.
- Budget Committee meetings are held on Thursdays, three times a year with two tentative dates (if needed) as noted above, at 10:00 a.m. (11:00 a.m. on Oct 10)
- Wasatch Front Economic Development District (WFEDD) meetings are held quarterly on Mondays at 1:00 p.m.
- Community Development Block Grant Regional Review Committee (CDBG RRC) meetings are held quarterly on Tuesdays at 12:00 p.m.

\*\*CDBG RRC meetings involve only Morgan, Tooele and Weber Counties.

- RGC TACs: Wednesdays: Salt Lake-West Valley Area - 8:30 a.m. Location to be determined; Ogden-Layton Area – 2:00 p.m. in Clearfield City Hall
- Trans Com TACs: Wednesdays: Ogden-Layton Area - 10:00 a.m. in Clearfield City Hall; Salt Lake-West Valley Area - 2:00 p.m. in the Utah Cultural Celebration Center

While every attempt has been made to schedule around known holidays and other previously planned events, days and/or times may need to be adjusted, should unforeseen events arise. Any change will be announced with as much notice as possible.

\*\*\*New Member Orientation on February 28, 2019, 2-3:30pm, at the WFRC office

All newly appointed Council and committee members are invited to attend. Continuing members are also welcome.

Should you need further information, please visit [www.wfrc.org](http://www.wfrc.org) or contact Andrea Pearson at [apearson@wfrc.org](mailto:apearson@wfrc.org) or 801-363-4250, ext 1100.