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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

WFRC Budget Committee Meeting of March 9, 2017

AGENDA

There will be a meeting of the WFRC Budget Committee on **Thursday, March 9, 2017 at 10:00 a.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. **Call to Order and ACTION on the Minutes of October 13, 2016** (Mayor Tom Dolan, Chair)
2. **Public Comment**
3. **Budget Committee Actions**
 - a. ACTION: Amend FY17 Budget
 - b. ACTION: Release for review and comment: Draft FY18 Budget and Unified Planning Work Program
 - c. ACTION: Amend the Accounting and Administrative Policy and Procedure
4. **Executive Director's Report**
5. **Other Business**

Upcoming events:

- *Scenario Workshops through end of March 2017*
- *WFRC Council meeting Thursday, March 23, 2-4pm*

NOTE: Informational material can be located at 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 sam@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 sam@wfrc.org por lo menos 72 horas antes de la reunión.



BUDGET COMMITTEE
Minutes of Meeting held
October 13, 2016

ATTENDANCE

Members:

*Michael Jensen, Chair	Councilmember, Salt Lake County
*Brent Marshall	Mayor, Grantsville City, Tooele County
*John Petroff	Commissioner, Davis County
*Mike Caldwell	Mayor, Ogden City, Weber County
*John Barber	Councilmember, Morgan County
*Karen Cronin	Mayor, Perry City, Box Elder County
*Bret Millburn	Commissioner, Davis County
*Tom Dolan	Mayor, Sandy City, Salt Lake County
Andrew Gruber	Wasatch Front Regional Council
Loveit Baumgardner	Wasatch Front Regional Council
*designates voting members	

Others:

Tim Rees	Karren, Hendrix, Stagg, Allen & Company
Wayne Bennion	Wasatch Front Regional Council
Andrea Pearson	Wasatch Front Regional Council

1. **Call to Order**
Councilmember Michael Jensen, Chair, called the Budget Committee to order at 10:04 a.m. at the Wasatch Front Regional Council offices located at 295 North Jimmy Doolittle Road, Salt Lake City, Utah. Introductions of Committee members were made.
2. **Opportunity for Public Comment**
Councilmember Jensen opened the meeting for public comments. There were none.
3. **Budget Committee**
 - a. **Information: Audit Report for FY16**
Councilmember Jensen introduced Tim Rees, KHSA, who provided information regarding WFRC's FY16 Audit Report. Mr. Rees stated that overall, it was a positive report. There were no material misstatements or discrepancies. There were no findings of non-compliance related to financial statements.

One finding involved State compliance regarding the timely posting of meeting minutes to the Utah Public Notice website. This issue has since been corrected by the staff member now responsible for updating the UPN website.

There is a 36% increase in revenue and expenditures for the year. The bulk of this is due to new projects, one of which is management of the Mountain Accord Phase II project. These contractual obligations, totaling approximately \$1.3 million dollars, are expected to be transferred to the Central Wasatch Commission (CWC) in the coming months, which will level out WFRC's budget by the end of the year.

There was some group discussion regarding the Report.

Councilmember Jensen asked if there was anything more to discuss or if there were other questions for Mr. Rees. With nothing further to address, Mayor Brent Marshall proposed a vote of acceptance for the WFRC Audit Report for FY16 and Mayor Mike Caldwell seconded. There was unanimous acceptance by the Committee.

b. ACTION: FY17 Budget and Work Program Amendments

Loveit Baumgardner, WFRC, reviewed the FY17 Budget and Amendments for the WFRC Work Program. There are two new funding sources reflected in the proposed amended FY'17 budget including:

- \$200,000 in additional local funding from the City of Herriman for the Oquirrh Connection Feasibility Study (summarized in the Amendment, Section D2.)
- \$49,300 from the University of Utah Kem C. Gardner Policy Institute for collaborative demographic data development.

The adjustments described in the packet, 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'18, again reflecting on-going programs or multi-year projects that bridge the FY'17 and FY'18 years. The footnotes that accompany this proposed amended budget provide more detail on the changes to funding sources, expenditures by function and expenditures by program. There was some discussion regarding the Budget and Amendments.

Mayor Karen Cronin motioned that the Committee take action to recommend amending the WFRC FY'17 Budget and Unified Planning Work Program as proposed and Commissioner John Petroff seconded. The motion was approved unanimously.

4. Executive Director's Report

Andrew Gruber, WFRC, distributed the proposed Wasatch Front Regional Council 2017 Meeting Schedule, so that members may begin to plan their year. Calendar invitations will also be sent during January 2017.

5. Other Business

Councilmember Jensen proposed a topic for consideration regarding long term funding sources, with regard to the annual county/local dues. While no decision was expected to be made, there was a lengthy discussion on alternative options, with the idea to adjust the dues based on inflation. One suggestion was to base the increase on the Consumer Price Index (CPI) percentage each year. Another was to base the increase on the CPI, but with a rolling 3-year average. This topic is to be revisited at a Budget Committee meeting in 2017, with no planned implementation (if changes are indeed made,) until 2018. Andrew Gruber, WFRC, stated that a memo will be created and disseminated to the Committee members.

Councilmember Jensen asked if there were any other items of business. There were none. With no further business, the Budget Committee meeting adjourned at 10:57 a.m.

For Budget Committee Review

DATE: March 23, 2017
AGENDA ITEM: 3a
SUBJECT: **PUBLIC HEARING AND ACTION:** Amend FY17 Budget
PREPARED BY: Loveit Baumgardner

BACKGROUND:

The following two issues are presented for consideration requiring amendment to the FY17 Budget.

Point of the Mountain - The Point of the Mountain Development Commission Act (HB 318) formed a Commission charged with creating a vision and implementation strategy for a study area surrounding the border between Salt Lake County and Utah County, commonly referred to as the Point of the Mountain. In collaboration with the Point of the Mountain Commission, WFRC, the Utah Department of Transportation (UDOT), the Utah Transit Authority (UTA) and the Mountainland Association of Governments (MAG) have agreed to work together to address transportation within the study area and make recommendations regarding transportation, infrastructure and development needs. WFRC will act as the lead for the project using \$80,000 in funds from the Transportation and Land Use Connection program for staff support and consultant assistance. UDOT, UTA and MAG will provide \$40,000 each in support of the project for a total of \$120,000 in additional funding. This additional funding and associated expenditures needs to be added to the FY17 budget.

Retirement of the debt on the office building – At the Council's direction staff has been preparing for the sale of the current office building and relocating the offices to a central location more accessible by all modes of transportation. Staff solicited statements of qualification from real estate brokerage firms and after interviewing several, selected Mr. Tim Anker from Cushman Wakefield to market and sell our current property and assist in locating new facilities.

The current office building was purchased in 2001 using municipal bonds issued through the Davis County Municipal Building Authority and over the years the Council has been making semi-annual principal and interest payments on the bonds. As of March 2017 the remaining balance on the bonds is \$300,000. It has been suggested by the Davis County Municipal Building Authority that the process of selling our building would be simplified if WFRC could retire the remaining debt and receive a free and clear deed to the property prior to sale. Staff has identified a way to do this using: \$94,393 in restricted funds held by Zion's Bank in connection with the bonds; \$124,914 in funds currently assigned to pay future unemployment claims; and \$80,693 in funds currently budgeted in FY17 for rent. The restricted funds held by Zion's Bank were set aside at the time of the bond issue as security in the case of default or in this case may be used for the final payoff. The funds assigned for future unemployment claims were set aside many years ago, however experience has shown that these funds are not likely to be needed by the Council in the foreseeable future. By un-assigning these funds they could be used toward debt retirement. The funds currently budgeted for rent in FY17 assumed that WFRC would have moved early in the fiscal year. This did not happen making funds available to be re-budgeted for bond principal payment.

At the fund level the assigned unemployment claim funds and FY17 rent funds are included in the Special Projects Fund and the restricted funds are included in the General Fund. In order to pay off the bonds the Council needs to do the following: Un-assign the unemployment funds, transfer \$205,607 from the Special Projects Fund to the General Fund, and increase expenditure on the debt service by \$300,000.

Early retirement of the debt on the office building does not increase expenditures over the life of the bond. Additional expenditure for principal paid in FY17 will reduce expenditure for principal in succeeding years. There would also be a modest net savings on interest expense. There is no prepayment penalty for paying off the bonds early.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council take action “to amend the WFRC FY17 Budget to increase revenue and expenditures by \$120,000 for the Point of the Mountain project, un-assign funds for future unemployment claims, transfer \$205,607 from Special Projects Fund to General Fund, and authorize additional expenditure of \$300,000 from the General Fund for debt service.”

CONTACT PERSON:

Loveit Baumgardner (801) 363-4250 ext. 1102

EXHIBITS:

Draft Amended Budget FY2017 with Footnotes

**For Budget Committee Review
Draft Amended
Wasatch Front Regional Council FY 2017 Budget**

Source of Funds

	FY 2016	FY 2017	FY 2017		
	Actual	Budget as approved 10/27/16	Budget as proposed		
Federal Sources:					
Federal Highway Administration - PL	1,391,785	2,494,204	2,494,204	0%	
Federal Highway Administration - STP	1,311,763	1,656,505	1,656,505	0%	
Federal Transit Administration	641,118	646,023	646,023	0%	
Dept. of Housing and Urban Development	48,854	50,000	50,000	0%	
Economic Development Administration	60,000	66,000	66,000	0%	
Total Federal Sources	3,453,520	4,912,732	4,912,732	0%	
State Sources:					
Utah GOMB (CPG match)	140,000	140,000	140,000	0%	
Mountain Accord	718,925	1,281,076	1,281,076	0%	
Community Impact Board	252,000	2,000	2,000	0%	
UDOT - Tooele Valley RTP	5,002	3,197	3,197	0%	
UDOT - Joint Planning Studies	12,458	31,302	31,302	0%	
UDOT - Point of the Mountain			40,000	100%	1
UDOT - Corridor Preservation SL County	12,849	25,628	25,628	0%	
Total State Sources	1,141,234	1,483,203	1,523,203	3%	
Local Sources:					
Dedicated Project Funds	618,548	918,745	998,745	9%	1
Transit Sales Tax	172,634	121,147	121,147	0%	
Local Contribution	181,004	537,622	537,622	0%	
Total Local Sources	972,186	1,577,514	1,657,514	5%	
TOTAL SOURCES	5,566,940	7,973,448	8,093,448	2%	

**For Budget Committee Review
Draft Amended
Wasatch Front Regional Council FY 2017 Budget**

Expenditure by Function

Expenditure	FY 2016	FY 2017	FY 2017		
	Actual	Budget as approved 10/27/16	Budget as proposed		
Salaries/Employee Benefits	2,972,784	3,407,606	3,407,606	0%	
Contractual	2,102,268	3,062,784	3,182,784	4%	1
Equipment Maintenance	25,337	32,496	32,496	0%	
Equipment Depreciation	31,986	31,021	31,021	0%	
Rent	61,403	250,000	250,000	0%	2
Building Operation/R & M	49,070	84,203	84,203	0%	
Travel	59,107	68,222	68,222	0%	
Training	30,104	40,500	40,500	0%	
Printing and Publication	3,359	24,487	24,487	0%	
Supplies/Software & Licenses	153,252	126,710	126,710	0%	
Telephone/Data	31,917	32,136	32,136	0%	
Audit and Accounting	15,755	26,883	26,883	0%	
Dues & Subscriptions	12,207	14,579	14,579	0%	
Insurance	12,051	17,000	17,000	0%	
Legal	6,340	5,000	5,000	0%	
Total Expenditures	5,566,940	7,223,627	7,343,627	2%	
Amounts expected to carry into next FY		749,821	749,821	0%	
TOTAL BUDGET	5,566,940	7,973,448	8,093,448	2%	

**For Budget Committee Review
Draft Amended
Wasatch Front Regional Council FY 2017 Budget**

Expenditure by Program

Program	FY 2016	FY 2017	FY 2017		
	Actual	Budget as approved 10/27/16	Budget as proposed		
Consolidated Transportation Planning Grant	3,083,572	4,322,887	4,322,887	0%	
Transportation & Land Use Connection	918,925	1,236,878	1,236,878	0%	
Economic Development	120,000	132,000	132,000	0%	
Local Government Service	11,884	324,021	324,021	0%	
UTA Project Support	92,575	78,088	78,088	0%	
Salt Lake County Council of Governments	57,258	103,556	103,556	0%	
Model Development (MAG)	53,355	55,000	55,000	0%	
Utah State Legislative Consultant	50,000	50,000	50,000	0%	
CDBG - Tooele	45,135	50,000	50,000	0%	
Corridor Preservation - Salt Lake County	12,849	25,628	25,628	0%	
Mobility Management	5,095	10,000	10,000	0%	
Tooele Valley RPO	0	10,515	10,515	0%	
Community Impact Board	252,000	2,000	2,000	0%	
Mountain Accord	718,925	1,281,076	1,281,076	0%	
WC2050 Consortium	90,707	0	0		
Joint Planning Studies - Street Design Tool	11,760	0	0		
Tooele Valley RTP Update	5,002	3,197	3,197	0%	
Gardner Policy Institute Demographic Data	200	49,300	49,300	0%	
Oquirrh Connection	0	200,000	200,000	0%	
Joint Planning Studies - Point of the Mountain	0	0	120,000	100%	1
Joint Planning Studies - Street Connectivity	32,698	39,302	39,302	0%	
Joint Planning Studies - Performance Measures	5,000	0	0		
TOTAL EXPENDITURES	5,566,940	7,973,448	8,093,448	2%	

**For Budget Committee Review
Draft Amended
Wasatch Front Regional Council FY 2017 Budget**

Local Contributions

County	FY 2016	FY 2017	FY 2017	
	Actual	Budget as approved 10/27/16	Budget as proposed	
Box Elder, 1 voting member	12,533	12,533	12,533	0%
Davis, 4 voting members	66,842	66,842	66,842	0%
Morgan, 1 voting member	12,533	12,533	12,533	0%
Salt Lake, 8 voting members	133,682	133,682	133,682	0%
Tooele, 1 voting member	12,533	12,533	12,533	0%
Weber, 4 voting members	66,842	66,842	66,842	0%
TOTAL	304,965	304,965	304,965	0%

For Budget Committee Review

Draft FY 2017 Budget Amendment Footnotes

- 1) Includes additional funding in the amount of \$120,000: \$40,000 from UDOT, \$40,000 from UTA, and \$40,000 from Mountainland Association of Governments. These funds will be used for consultant assistance for the Point of the Mountain Commission collaborative work on transportation, infrastructure and development needs associated with the area. WFRC already has \$80,000 of Transportation and Land Use Connection funds in the FY17 budget for this project.
- 2) As of March 2017 the remaining balance on the bonds used to purchase the Council's current office building was \$300,000. This budget amendment proposes to retire that balance using \$94,393 in funds restricted for debt service and held by Zion's Bank, \$124,914 in funds previously assigned to future unemployment claims, and \$80,693 in funds currently budgeted for rent that will not be needed for rent.

The \$94,393 restricted funds held by Zion's Bank belong to WFRC's General Fund and may only be used toward retiring the bonds.

The \$124,914 funds currently assigned for future unemployment claims belong to WFRC's Special Projects Fund, and are not anticipated to be needed in the future. The assigned funds are similar in nature to the restricted funds in that they represent neither revenue nor expense unless they are used. This amendment proposes transferring these funds to WFRC's General Fund and utilizing them for debt service.

The last \$80,693 of proposed funding would come from funds already in the budget. The adopted FY17 budget included \$250,000 in funds for Rent under the presumption that the Council would have relocated their offices early in the fiscal year. That did not happen which means that actual rent expenses for FY17 are projected to be less than \$65,000. This amendment proposes transferring \$80,693 of the remaining funds already included in the FY17 budget for rent to WFRC's General Fund and utilizing them for debt service.

Therefore, the budget amendment needed to allow retirement of the bond debt would require the Council to (1) un-assign \$124,914 in funds for future unemployment claims, (2) transfer \$205,607 from the Special Projects Fund to the General Fund (reflecting the unemployment funds and the budgeted rent funds), and (3) increase the budget for debt-service in the General Fund by \$300,000.

For background: WFRC has two governmental funds, the General Fund and the Special Projects Fund. Expenses that are charged to the General Fund include purchases for equipment, debt service on the bonds (principal and interest), and bank fees associated with the Council's checking account. Revenue is recorded in the General Fund for interest earned on funds held on deposit, equipment use charged to the programs as Equipment Depreciation, and building use that is charged to the programs as Rent. Equipment Depreciation charged to the programs is calculated on a straight-line basis over the life of the equipment (generally 3-5 years). Rent charged to the programs consists of straight-line depreciation on the building plus interest on the bonds. The difference between equipment purchases and debt service on the bonds and amounts charged to the programs as equipment depreciation and rent represent a change in the

General Fund balance for any given year. Bank fees and interest income are also factored in.

All other planning expenses and supporting revenue are recorded in the Special Projects Fund. The budget tables shown here are prepared at the program level and do not include changes to the fund balances.

For Budget Committee Review

DATE: March 23, 2017
AGENDA ITEM: 3b
SUBJECT: **ACTION:** Release for review and comment: Draft FY18 Budget and Work Program (UPWP)
PREPARED BY: Loveit Baumgardner and Wayne Bennion

BACKGROUND:

WFRC staff has prepared a draft budget and Unified Planning Work Program (UPWP) that outlines the activities that WFRC plans to undertake in fiscal year 2018.

The WFRC Budget Committee reviewed the draft budget and UPWP on March 9, 2017 and the Regional Council will review the draft budget and UPWP at its meeting on March 23, 2017. The Regional Council needs to make these available for review by the public and by the County Councils of Governments (COGs). After considering any comments received, the Regional Council needs to adopt a final UPWP and budget in May. Below is a discussion of the UPWP and some specific aspects of the budget.

Unified Planning Work Program

The UPWP outlines the work tasks that the WFRC will pursue during fiscal year 2018 in collaboration with cities, counties, UDOT, UTA, and other partners. Among the primary tasks are assisting local communities with growth, transportation and planning issues; developing a preferred 2050 scenario for the Regional Transportation Plan and Utah Unified Transportation Plan; continuing efforts to update the Transportation Improvement Program; assisting in the development of air quality plans and promoting transportation strategies to improve air quality; and providing outreach to the public and local, state, and federal officials.

Budget Overview

Expenditures:

The draft budget shows an overall decrease of 19% from FY17 to FY18. This is due to the completion of several projects that include the Mountain Accord Program Management and Transportation Analysis, the Oquirrh Connection study, and the Gardner Policy Institute Demographic Data work.

The major expenditure in the budget is for staff salary/benefits. The budget includes funding to maintain the current full-time staff of 27 and the addition of one new full-time position to work on the Transportation and Land Use Connection (TLC) program. The new position will be paid for with additional dedicated funding from UDOT and UTA. The budget includes an overall increase of five percent for salaries and benefits, including any health insurance cost increases.

Anticipated consultant contracts represent the second largest expenditure in the budget. The majority of consulting expenditures are for planning and technical assistance on TLC projects. The footnotes to the budget provide detail of anticipated consulting contracts.

All other expenditures were estimated based on past experience and anticipated changes. The footnotes to the budget provides additional detail on these costs.

Funding Sources:

Federal transportation funds continue to be WFRC's main source of revenue and are expected to remain at approximately the same level as FY17.

The budget includes continuing funding from the Small Cities CDBG program at \$50,000 a year and from the Economic Development Administration at \$70,000 a year.

For FY18 the local county contributions remain the same as they were in FY17. Staff is projecting the FY19 local county contribution to increase by 1%. This is based on the change in Consumer Price Index (CPI) as measured from the twelve months prior to the end of the last completed fiscal year (July 1, 2015 to June 30, 2016). (Staff also did a 3 year look back on the change in CPI and determined that the percentage of increase is the same as for the one year.)

The state contribution remains level at \$140,000.

EXHIBITS:

Draft budget for fiscal year 2018 and footnotes
Draft UPWP Summary

RECOMMENDATIONS:

The WFRC Budget Committee and WFRC staff recommend that the Council take action "to make the draft UPWP and budget for fiscal year 2018 available for review and comment."

CONTACT INFORMATION:

Loveit Baumgardner, (801) 363-4230 x 1102
Wayne Bennion, (801) 363-4230 x 1112

**For Budget Committee Review
Draft
Wasatch Front Regional Council FY 2018 Budget**

Source of Funds

	FY 2016	FY 2017	FY 2018	
	Actual	Estimated	Budget	
Federal Sources:				
Federal Highway Administration - PL	1,391,785	2,105,586	2,117,788	1% 1
Federal Highway Administration - STP	1,311,763	1,656,505	1,648,000	-1% 2
Federal Transit Administration	641,118	646,023	646,026	0%
Dept. of Housing and Urban Development	48,854	50,000	50,000	0%
Economic Development Administration	60,000	66,000	70,000	6% 3
Total Federal Sources	3,453,520	4,524,114	4,531,814	0%
State Sources:				
Utah GOMB (CPG match)	140,000	140,000	140,000	0%
Mountain Accord	718,925	1,281,076	0	-100% 4
Community Impact Board	252,000	2,000	2,000	0% 5
UDOT - Tooele Valley RTP	5,002	3,197	0	-100% 4
UDOT - TLC	0	0	300,000	6
UDOT - Joint Planning Studies	12,458	31,302	0	-100% 4
UDOT - Corridor Preservation SL County	12,849	25,628	25,000	-2%
Total State Sources	1,141,234	1,483,203	467,000	-69%
Local Sources:				
Dedicated Project Funds	618,548	900,674	586,006	-35% 7
Transit Sales Tax	172,634	121,147	239,615	98% 6
Local Contribution	181,004	537,622	304,964	-43% 8
Total Local Sources	972,186	1,559,443	1,130,585	-28%
TOTAL SOURCES	5,566,940	7,566,759	6,129,400	-19%

**For Budget Committee Review
Draft
Wasatch Front Regional Council FY 2018 Budget**

Expenditure by Function

Expenditure	FY 2016	FY 2017	FY 2018		
	Actual	Estimated	Budget		
Salaries/Employee Benefits	2,972,784	3,407,606	3,622,362	6%	9
Contractual	2,102,268	3,062,784	1,784,350	-42%	10
Equipment Maintenance	25,337	15,800	16,100	2%	
Equipment Depreciation	31,986	31,021	30,100	-3%	
Rent	61,403	64,000	250,000	291%	11
Building Operation/R & M	49,070	70,000	90,000	29%	11
Travel	59,107	68,222	70,050	3%	
Training	30,104	40,500	42,000	4%	
Printing and Publication	3,359	3,475	3,650	5%	
Supplies/Software & Licenses	153,252	86,500	90,900	5%	12
Telephone/Data	31,917	33,600	35,300	5%	
Audit and Accounting	15,755	16,000	16,000	0%	
Dues & Subscriptions	12,207	16,500	23,505	42%	13
Insurance	12,051	14,000	14,000	0%	
Legal	6,340	5,000	5,000	0%	
Total Expenditures	5,566,940	6,935,008	6,093,317	-12%	
Amounts expected to carry into next FY		631,751	36,082	-94%	
TOTAL BUDGET	5,566,940	7,566,759	6,129,400	-19%	

**For Budget Committee Review
Draft
Wasatch Front Regional Council FY 2018 Budget**

Expenditure by Program

Program	FY 2016	FY 2017	FY 2018	
	Actual	Estimated	Budget	
Consolidated Transportation Planning Grant	3,083,572	3,929,768	3,948,101	0%
Transportation & Land Use Connection	918,925	1,236,878	1,521,000	23% 14
Economic Development	120,000	132,000	140,000	6% 3
Local Government Service	11,884	328,522	100,737	-69% 15
UTA Project Support	92,575	93,088	96,557	4%
Salt Lake County Council of Governments	57,258	71,000	71,006	0%
Model Development (MAG)	53,355	55,000	55,000	0%
Utah State Legislative Consultant	50,000	50,000	50,000	0%
CDBG - Tooele	45,135	50,000	50,000	0%
Corridor Preservation - Salt Lake County	12,849	25,628	25,000	-2%
Mobility Management	5,095	10,000	10,000	0%
Tooele Valley RPO	0	10,000	10,000	0%
Community Impact Board	252,000	2,000	2,000	0%
Mountain Accord	718,925	1,281,076	0	-100% 4
WC2050 Consortium	90,707	0	50,000	16
Joint Planning Studies - Street Design Tool	11,760	0	0	
Tooele Valley RTP Update	5,002	3,197	0	-100% 4
GPI Decision Support	200	49,300	0	-100% 7
Oquirrh Connection	0	200,000	0	-100% 7
Joint Planning Studies - Street Connectivity	32,698	39,302	0	-100% 4
Joint Planning Studies - Performance Measures	5,000	0	0	
TOTAL EXPENDITURES	5,566,940	7,566,759	6,129,400	-19%

**For Budget Committee Review
Draft
Wasatch Front Regional Council FY 2018 Budget**

Local Contributions

County	FY 2016	FY 2017	FY 2018		FY 2019
	Actual	Estimated	Budget		Projected
Box Elder, 1 voting member	12,533	12,533	12,533	0%	12,658 1%
Davis, 4 voting members	66,842	66,842	66,842	0%	67,510 1%
Morgan, 1 voting member	12,533	12,533	12,533	0%	12,658 1%
Salt Lake, 8 voting members	133,682	133,682	133,682	0%	135,019 1%
Tooele, 1 voting member	12,533	12,533	12,533	0%	12,658 1%
Weber, 4 voting members	66,842	66,842	66,842	0%	67,510 1%
TOTAL	304,965	304,965	304,965	0%	308,015 1% 17

For Budget Committee Review
Draft FY 2018 Budget Footnotes

- 1) The increase in Federal Highway Administration PL funds from FY16 to FY17 is due to consulting contracts that were in process but not completed by the end of FY16 and were carried forward to FY17. The decrease from FY17 to FY18 reflects projects carried forward from FY16 that are expected to be completed in FY17.
- 2) The increase in Federal Highway Administration STP funds from FY16 to FY17 and from FY17 to FY18 reflects a change in the mix of PL and STP funds used for WFRC's transportation planning work. Additional STP funds were used to offset less PL funds as part of our long-term financial stability strategy. The increase also reflects an expansion of the Transportation and Land Use Connection (TLC) program that provides planning assistance and funding for local member communities.
- 3) The Economic Development Administration has increased funding to support the Wasatch Front Economic Development District. Matching funds are provided from member contributions.
- 4) Staff anticipates that projects including Mountain Accord Program Management and Transportation Analysis, Tooele Valley RTP update, and several Joint Planning Studies will be completed by the end of FY17.
- 5) The decrease in Community Impact Board funds from FY16 to FY17 reflects completion of the Regional Resource Management Planning project.
- 6) UDOT (\$300,000) and UTA (\$100,000) are partnering with WFRC to provide additional funding for the Transportation and Land Use Connection Program. These funds will be used to support one additional staff member to assist with planning and program administration and for additional consultant assistance to communities.
- 7) FY18 Dedicated Project Funds include:
 - a. \$10,000 – Tooele Valley RPO
 - b. \$50,000 – Wasatch Choice 2050 Consortium sponsorships
 - c. \$55,000 – MAG Model Development
 - d. \$71,006 – Salt Lake County Council of Governments
 - e. \$200,000 – Salt Lake County for TLC program
 - f. \$200,000 – Local match for TLC awarded projects

The increase from FY16 to FY17 reflects additional local match for TLC awarded projects, the Gardner Policy Institute (GPI) Demographic Data project and the Oquirrh Connection study. The GPI Demographic Data project and the Oquirrh Connection study are anticipated to be completed by the end of FY17 resulting in a decrease in Dedicated Project Funds in FY18.

- 8) In FY18 the actual local contributions remain the same as FY17, however the increase from FY16 to FY17 reflects local contributions for projects not completed in FY16 that were carried forward to FY17.

9) FY18 Salaries/Benefits includes 19.5 person-months of interns, the addition of a new, funded TLC employee and an overall 5% increase in payroll and benefits (including health care) costs. The additional new, funded TLC employee is paid for with new funding dedicated to this program (see also footnote 6). The decrease in Salaries/Benefits from FY16 to FY17 reflect several vacant positions that were unfilled during the majority of FY16.

10) FY18 Contractual includes:

- a. \$30,000 – Unified Transportation Plan Financial Model update
- b. \$30,000 – Fiscal Impacts of Growth Model
- c. \$40,000 – Parking Best Practices Analysis
- d. \$50,000 – Envision Tomorrow+ (ET+) development
- e. \$50,000 – Access to Opportunity application development
- f. \$145,000 – Travel Demand Model development
- g. \$50,000 – Communication and public outreach
- h. \$50,000 – Wasatch Choice 2050 Consortium event
- i. \$50,000 – Legislative consulting
- j. \$24,000 – Economic development data & graphical interface
- k. \$115,750 – Planning Studies undesignated
- l. \$1,149,600 – Transportation and Land Use Connection

The decrease in contractual expense from FY17 to FY18 is due to the completion of Mountain Accord Program Management and Transportation Analysis work, Oquirrh Connection Study and the Gardner Policy Institute Demographic Data project.

11) At the Council's direction staff is taking steps to sell the current office building and secure office space in a central location accessible by all modes of transportation. The amount included for rent in the FY18 budget presumes that WFRC relocates their offices early in the fiscal year. Rent is estimated to be 10,000 square feet at \$25 per square foot. Building Repair and Maintenance includes \$25,000 for moving and start-up costs for office relocation.

12) The decrease in Supplies and software from FY16 to FY17 is due to expenses for the Wasatch Choices 2050 Consortium that was held in June 2016. Sponsorships for this event covered these expenses at 100% and were included in Dedicated Project Funds (FY16) on the Source of Funds page of the budget. For FY18 expenses anticipated for a Wasatch Choice 2050 Consortium event have been moved to the contractual line item (see also footnote 10).

13) Dues and subscriptions includes:

- a. \$7,700 – National Association of Regional Councils
- b. \$6,127 – Association of Metropolitan Planning Organizations
- c. \$5,000 - Western Regional Alliance
- d. \$3,500 - Utah Foundation
- e. \$1,178 - Other

14) The increase in Transportation and Land Use Connection program reflects additional funding from UDOT and UTA. It also includes a 3% increase in federal STP funds consistent with additional STP funds included in the FAST ACT.

- 15) The change in Local Government Service funds from FY16 to FY17 reflects projects not completed in FY16 and carried forward to FY17. It is anticipated that these funds will be expended in FY17 and not carried forward to FY18.
- 16) Funds to support the next planned Wasatch Choice 2050 Consortium event are anticipated to come from sponsorships as they did in FY16.
- 17) For FY19 Local Contribution is anticipated to increase by 1% increase consistent with CPI adjustment as measured on June 30, 2016.

**SUMMARY OF
DRAFT FY 2018 UNIFIED PLANNING WORK PROGRAM
Ogden-Layton and Salt Lake-West Valley Urbanized Areas**

A. ADMINISTRATION AND COORDINATION

A.1 WASATCH FRONT REGIONAL COUNCIL

OBJECTIVES:

To provide work program and personnel management, interagency coordination, and financial management and control.

To provide administrative support.

ANTICIPATED PRODUCTS:

- Self-certification of the Transportation Planning Process
- Regular meetings of the Wasatch Front Regional Council (WFRC) and its advisory committees and documentation of those meetings
- Coordination with partner agencies, including Mountainland Association of Governments, Utah Transit Authority (UTA), Utah Department of Transportation (UDOT), State Division of Air Quality (DAQ), other MPOs, Utah League of Cities and Towns, Utah Association of Counties, Chambers of Commerce, Envision Utah, Governor's Office of Management and Budget, and others
- Monthly Financial Reports
- Annual Audit
- Annual Contract between WFRC and UDOT, WFRC and UTA
- End of year Unified Planning Work Program (UPWP) completion report
- FY 2018 UPWP and budget amendments
- FY 2019 Unified Planning Work Program and budget

A.2 UTAH DEPARTMENT OF TRANSPORTATION

OBJECTIVE:

To coordinate with the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), DAQ, UTA, and WFRC in managing the Salt Lake-West Valley and Ogden-Layton Area transportation planning process.

ANTICIPATED PRODUCTS:

- Review of the Regional Transportation Plan (RTP) and the Transportation Improvement Program (TIP) developed by the WFRC to provide coordination with statewide transportation plans and programs
- Monitoring of expenditures by WFRC of Planning (PL), Surface Transportation Program (STP) and FTA Section 5303 funds, which are deposited into the Consolidated Planning Grant (CPG). Administration of CPG
- Participation in Technical Advisory Committee, Trans Com and Regional Growth Committee meetings
- Assistance to the WFRC in developing the FY 2019 UPWP
- Assistance to WFRC in interpreting and complying with updated air quality rules and regulations
- Review of requests to revise the Functionally Classified Highway System and update the Functional Classification maps
- Assistance to WFRC in completing special studies within the planning area. These studies may include coordinating travel demand modeling, joint corridor planning, preparing air quality studies or reports, economic development planning, Geographic Information Systems (GIS) analysis, performance measures, and others.
- Coordination of the completion of the Congestion Mitigation Air Quality (CMAQ) annual reporting to FHWA.

A.3 UTAH TRANSIT AUTHORITY

OBJECTIVE:

To coordinate transit planning with the Wasatch Front Regional Council, UDOT, cities, counties, FTA, FHWA, DAQ and other stakeholders throughout the Utah Transit Authority service area.

ANTICIPATED PRODUCTS:

- Annual Grants Status Report
- Interlocal Cooperative Agreements
- Grant Applications
- Grants Management Committee Recommendations
- FTA 5310 Program Management Plan
- Documentation for Audits
- FTA Annual Certifications and Assurances
- Title VI Report
- Project Concept Reports for CMAQ, STP and TAP
- Dissemination of Grant Opportunities Information
- Collection and Distribution of Grants Financial Information
- Participation in Technical and Other Planning Meetings
- National Transit Database (NTD) Data Collection and Reports

B. TRANSIT PLANNING

B.1 UTA TRANSIT PLANNING

OBJECTIVES:

To provide effective transit services within available resources.

To actively participate in transportation studies, community developments and master plan efforts to incorporate transit elements.

To improve intermodal transportation options for the region in cooperation with WFRG, UDOT, airports and other stakeholders.

To promote and implement technology that will enhance transit service.

To plan and implement safety and security measures to increase comfort levels of current and future customers.

To work with key agencies for more effective use of transportation resources that will serve persons with disabilities and other transportation disadvantaged persons in the service area.

To promote ridesharing, telecommuting, flextime, bicycling, walking and discount programs to encourage more efficient use of the transportation system.

To encourage and work with stakeholders on transit oriented developments and more effective transit land use options.

ANTICIPATED PRODUCTS:

- Strategic Planning
- Service Standards
- Transit Development Financial Plan (TDP)/Equity Analysis
- Bus Stop Master Plan
- Intelligent Transportation Systems (ITS)/Technology Plan
- Transit Oriented Development (TOD)/Station Area Planning
- Active Transportation Planning
- Emergency Preparedness Planning
- Safety Planning
- Rideshare Program Planning
- Special Services/American Disability Act (ADA) Planning
- Regional Air Quality Initiatives
- Asset Management Planning for State of Good Repair Initiatives
- GREENBike Regionalization
- Environmental Sustainability
- Travel Demand and TBEST Modeling

B.2 MOBILITY MANAGEMENT

OBJECTIVES:

To identify opportunities for and increase coordination of transportation services for transportation disadvantaged populations in order to increase efficiency and equity.

To actively engage in outreach to persons who are at a transportation disadvantage including seniors, persons with disabilities, persons with low income, and veterans, and to those agencies that perform work on their behalf.

To identify and promote methods of reducing environmental barriers including increasing path and road network connectivity and the quality of connections between modes.

To increase coordination between human service transportation providers through technology and policy initiatives in order to maximize the transportation options available to transportation disadvantaged populations.

ANTICIPATED PRODUCTS:

- Sustainable and active Mobility Councils in Davis, Morgan, Salt Lake, Utah, and Weber counties to improve outreach and provide guidance on implementing local projects
- Expanded Regional Centralized Resource Directory with user-friendly public interface for wasatchsharedmobility.com
- Expanded use of UtahRideLink, the regional One Call – One Click trip scheduling website
- Expanded Volunteer Driver Programs in Weber, Davis and Utah counties
- Expanded functionality and deployment of RidePilot, the no-cost scheduling, dispatch, and grant reporting software for regional human services transportation providers
- Coordination with Bear River Association of Governments mobility management in Box Elder County
- Ongoing outreach to underrepresented populations
- Integration of the updated Local Human Services Coordinated Transportation Plans (Wasatch Mobility Plan) for Davis, Morgan, Salt Lake, Tooele, Utah, and Weber counties into the Regional Transportation Plans.

C. LONG RANGE PLANNING

C.1 REGIONAL TRANSPORTATION PLAN

OBJECTIVES:

To continue to cooperate and coordinate with Utah's other three MPOs, FHWA, FTA, UDOT, UTA, local governments, and other interested agencies and stakeholders for the development of the Wasatch Choice 2050 (WC2050) and the WFRC Regional Transportation Plan: 2019-2050 (2019-2050 RTP) and Utah's Unified Transportation Plan 2019-2050.

To continue to develop and refine the WFRC's regional transportation planning process to ensure that the Wasatch Choice Vision is incorporated into the overall 2019-2050 RTP process.

To use identified RTP performance measures to evaluate how well planned improvements in the 2019-2050 RTP are meeting the adopted WC2050 Regional Goals.

To plan for transportation while understanding the effects of and impacts upon development patterns.

To review, discuss, and incorporate all existing and new federal requirements found in national surface transportation authorization legislation (MAP-21 and FAST Act).

To refine three transportation and land use scenarios into a preferred scenario for the 2019-2050 RTP based on local community, transportation partners, and stakeholder input.

To increase active transportation emphasis in the 2019-2050 RTP.

To be responsive to local community and transportation partner requests for amendments to the 2015-2040 RTP.

ANTICIPATED PRODUCTS:

- An adopted preferred scenario including transportation and land use for the 2019-2050 RTP.
- Amendments to the 2015-2040 RTP
- Online documentation of the development of the 2019-2050 RTP
- Development of a statewide financial model

C.2 GROWTH PLANNING

OBJECTIVES:

To identify, evaluate, and address issues and concerns associated with growth throughout the Wasatch Front Region.

To provide greater integration, cooperation, and coordination between municipal and county comprehensive land use and economic development planning efforts and the WFRC transportation planning process.

To continue to promote awareness of regional and long-term issues and solutions, related to the WFRC adopted Regional Goals and the Wasatch Choice 2050 Vision.

To reduce growth in transportation demand by enabling and encouraging growth patterns that have lower per capita transportation demands.

To identify priority transportation corridors for which corridor preservation activities are needed, participate in UDOT's (Revolving Loan Fund) Corridor Preservation Advisory Council and Local Corridor Preservation Fund processes, and assist local governments with corridor preservation tools and implementation of corridor preservation measures.

ANTICIPATED PRODUCTS:

- Incorporation of overall growth concerns into the region's transportation planning and programming processes
- Coordination of local growth plans with regional infrastructure in the Wasatch Choice 2050 Vision
- Assistance to local governments in preserving transportation corridors
- Incorporation of the green infrastructure plan, *(Re)Connect*, and related concepts into the Wasatch Choice for 2050 Vision, the 2019 – 2050 Regional Transportation Plan and other long range plans

C.3 LOCAL GOVERNMENT PLANNING SUPPORT

OBJECTIVES:

To provide support to cities, counties and other planning agencies as they consider incorporating the Regional Growth Principles and the Wasatch Choice for 2040 Vision into their plans.

To support local planning efforts that shape development encouraging alternative modes of transportation, producing less travel demand, and furthering the Wasatch Choice for 2040 Growth Principles.

To support utilization of implementation planning tools, such as ET+, for local governments, other planning agencies, and the development community by which they can improve growth planning.

To provide assistance to local governments in the areas of general planning and specialized planning studies.

ANTICIPATED PRODUCTS:

- The Transportation and Land Use Connection, a program developed to support local governments in creating desired and livable communities, and in coordinating their land use plans with existing or planned regional transportation
- Planning assistance and coordination

D. SHORT RANGE PLANNING AND PROGRAMMING

D.1 TRANSPORTATION MANAGEMENT SYSTEMS

OBJECTIVES:

To develop, maintain and improve a congestion management process for the Salt Lake-West Valley and Ogden-Layton Urbanized Areas that is integrated with the urban transportation planning process.

To continue partnerships with UDOT, UTA, cities and counties regarding expansion of both transportation demand management and transportation system management programs including Intelligent Transportation Systems (ITS) technologies. Part of this effort will include working with the TravelWise and UTA Rideshare programs.

To incorporate safety into the urban transportation planning process through emphasis at all levels of planning and programming.

ANTICIPATED PRODUCTS:

- A Congestion Management Process (CMP)
- Annual CMP Report
- Promotion of Transportation Demand Management (TDM) and Transportation System Management (TSM) strategies
- Incorporation of UDOT's Pavement and Bridge Management System results in the Transportation Improvement Program (TIP)
- Incorporation of Safety Improvements in the TIP

D.2 PLAN REFINEMENT AND SPECIAL STUDIES

OBJECTIVES:

To analyze and recommend long-term policies and short to medium range actions for implementation of the Regional Transportation Plan.

To conduct special studies of highway and transit systems as they relate to the Regional Transportation Plan and UTA, UDOT or local plans and projects.

To develop complete street standards and tools so that future road projects more fully consider non-auto modes and plans in their design.

ANTICIPATED PRODUCTS:

- Point of the Mountain Study
- Ogden/Weber State University BRT Corridor –Transit Oriented Development Study
- Redwood Road Corridor Study
- 5 Year Bus Service Plan/Core Transit Route Study

- Future of Commuter Rail Study
- Mountain View/ 5600 West Corridor Study
- Fiscal Impacts Tool Development
- Parking Best Practices
- Other Planning Studies

D.3 TRANSPORTATION IMPROVEMENT PROGRAM

OBJECTIVES:

To develop a financially constrained Transportation Improvement Program (TIP) that covers a broad range of transportation improvements and conforms with the State Implementation Plan for air quality (SIP).

To prepare and maintain the urban Surface Transportation Program, the Congestion Mitigation Air Quality Program, and the Transportation Alternatives Program for the Salt Lake/ West Valley and the Ogden/ Layton Urbanized Areas.

ANTICIPATED PRODUCTS:

- An evaluation process that will help coordinate the implementation of the Regional Transportation Plan (RTP) for highways, transit, and bicycles, meet the short range needs of the area, and provide for the maintenance of the existing transportation system
- Surface Transportation Program (STP), Congestion Mitigation/ Air Quality (CMAQ) program, and Transportation Alternatives Program (TAP)
- A six-year Transportation Improvement Program containing highway, transit, and other modal projects programmed for the region
- Status reports of STP, CMAQ, and TAP projects
- Support for project implementation and completion
- Listings of obligations of federal highway and transit funds for fiscal year 2017

E. PROJECT COORDINATION AND SUPPORT

E.1 UDOT ENVIRONMENTAL STUDIES

OBJECTIVES:

To accomplish environmental analysis requirements for federal approval of regional high-way facilities.

To provide technical support to environmental studies and ensure that planning work is considered in them. WFRC will also provide general support to these projects through other elements of the UPWP.

ANTICIPATED PRODUCTS:

- West Davis Corridor Environmental Impact Statement (EIS)
- Other environmental studies

E.2 UTA ENVIRONMENTAL STUDIES

OBJECTIVES:

To accomplish environmental analysis requirements for federal approval of regional transit facilities.

To provide technical support to environmental studies and ensure that planning work is considered in them. WFRC will also provide general support to these projects through other elements of the UPWP.

ANTICIPATED PRODUCTS:

- Ogden - Weber State Transit Corridor Environmental Study Report (ESR)
- South Davis – Salt Lake City Community Connector EA or CatEx

F. TRAVEL FORECASTING

OBJECTIVES:

To develop and maintain a Regional Travel Demand Model (TDM) and networks capable of analyzing a full range of transportation options and strategies.

To apply and assist users in applying the TDM to studies and projects throughout the region.

To continue developing, refining, and applying the Real Estate Market Model (REMM) for the regional planning process. This model has previously been referred to as the land use model.

To continue development of the TDM, model application standards and networks using the best practices and data available.

ANTICIPATED PRODUCTS:

- Recalibrated TDM, with validation to 2015 observed conditions
- Refinements to regional highway and transit networks
- Refinement and enhancement of REMM based on lessons learned from initial applications in FY2017
- Improved capability of REMM to provide forecasts based on a single, regional control total, to provide insights into the development of county control totals
- Improvements to freight model in the TDM
- Tooele Valley travel demand model update
- Enhanced walk/bike forecasting capabilities
- Continued automation of model outputs for mapping and performance measures
- Model application and technical support for various transportation projects

G. TECHNICAL SUPPORT AND SERVICES

G.1 AIR QUALITY ANALYSIS AND COORDINATION

OBJECTIVES:

To coordinate transportation plans at the system and project level with the goals, policies, and specific actions of the Statewide Implementation Plan (SIP) for air quality.

To identify and help implement strategies for improving air quality in the region.

ANTICIPATED PRODUCTS:

- Conformity determination for the TIP, RTP, and any amendments
- Technical support for air quality analysis
- Coordination with DAQ and UDOT regarding air quality issues
- Air quality performance measures and reporting
- Support to DAQ for PM_{2.5} SIP Development
- Transportation Control Measures as needed
- Transportation Related Air Quality Strategies

G.2 SOCIOECONOMIC AND TRANSPORTATION DATA

OBJECTIVES:

To develop, verify and maintain socioeconomic estimates at the county, place, and TAZ levels.

To develop, review, and finalize socioeconomic projections to 2050 for use in Wasatch Choice 2050 and the Regional Transportation Plan.

To collect data useful in developing and refining the regional travel and land use models.

To maintain various other databases that support the Regional Travel Model, Regional Land Use Model, and studies/ plans prepared by WFRC and others, including, but not limited to, existing and historical socioeconomic and transportation data.

To provide data and analysis that support refinement of the Wasatch Choice 2050 Vision and development of the Regional Transportation Plan.

To provide assistance in anticipation of the 2020 US Census.

ANTICIPATED PRODUCTS:

- Analysis of American Community Survey data
- Annual socioeconomic estimates
- Analysis of socioeconomic data and forecasts

- Input to short and long-range planning studies
- Speed data and analysis
- Traffic volume data, including but not limited to, annual statistics, containing adjusted counts from permanent recorders and coverage stations
- Transit ridership, park and ride lot usage, and other data
- Finalized socioeconomic projections to 2050
- Development of Census Tracts for Census 2020

G.3 GIS AND DATABASE MANAGEMENT

OBJECTIVES:

To expand the database and mapping capabilities of the agency to better accommodate the collection, use, and presentation of spatial data and information in transportation planning.

To maintain an up-to-date inventory of relevant spatial datasets, thereby reducing internal data redundancy.

To empower GIS users to more easily retrieve data and create maps for analysis and decision-making support.

To transfer data into enterprise geodatabases for ease in retrieving data and presenting it in web maps.

ANTICIPATED PRODUCTS:

- Geospatial datasets and maps with accurate and current data
- Presentation products and analysis that derive information from these datasets
- Updated environmental, informational, and other layers for the next Regional Transportation Plan (RTP)
- Geospatial databases and maps in support of the Wasatch Choice Vision
- Maps and supporting analyses for CDBG, EDD, TLC, TIP, special studies, and other purposes
- Updated GIS inventory with the data catalogued into geodatabases
- Symbol templates (layer files) and map templates
- Interactive internal and external web maps
- Technical documentation/metadata for spatial datasets

G.4 TECHNICAL SUPPORT TO LOCAL GOVERNMENTS

OBJECTIVES:

To provide assistance to state and local agencies, as well as the public in developing projects, plans, and programs which are part of or relate to the transportation system.

ANTICIPATED PRODUCTS:

- Assistance and information to local governments and others

G.5 TOOELE VALLEY RURAL PLANNING ORGANIZATION**OBJECTIVES:**

To work with local governments, UDOT and UTA to provide a structured transportation planning process for the Tooele Valley.

To refine the Tooele Valley Regional Long Range Transportation Plan and advance transportation priorities for the Tooele Valley.

To provide a public involvement process.

ANTICIPATED PRODUCTS:

- Refinements to the Tooele Valley Regional Long Range Transportation Plan
- Updated priorities for consideration in the STIP
- A public involvement process

H. PUBLIC INVOLVEMENT

OBJECTIVES:

To provide early and on-going two-way communication with special interest groups, elected and appointed government officials, other government agencies and private citizens on all Regional Council projects, plans, studies, and processes.

To provide forums in which this communication takes place, through public events, written communication, web pages, social media, and other vehicles in coordination with UDOT, MAG, UTA, Envision Utah, and local government staff to ensure that the public is well informed about regional transportation plans, the Transportation Improvement Program (TIP), the Wasatch Choice 2050 Vision, the Transportation and Land Use Connection (TLC) program and other issues.

To comply with the public involvement provisions of the Fixing America's Surface Transportation (FAST) Act federal legislation and the requirements of Title VI for inclusionary efforts for the transportation disadvantaged and those with limited English proficiency.

ANTICIPATED PRODUCTS:

- Public Meetings, including:
 - Annual transportation fairs and online and in-person open houses
 - Regional Transportation Plan (RTP) and TIP processes
 - Project-specific public events, many of which will be held in conjunction with other public agencies such as UDOT, UTA, etc.
- WFRC email campaigns
- WFRC web pages
- Use of social media in public involvement
- Maintenance and use of a stakeholders list which currently has approximately 3,330 entries
- Speaking engagements at chambers of commerce, service clubs, high school and college classes, senior's groups, community groups, environmental groups, low income groups, minority groups, disabled rights groups, etc.
- Radio talk shows
- Briefings for the news media
- Publication of open houses and RTP and TIP availability in area newsletters and local public access cable channels in addition to regular newspaper ads.
- Visits with environmental justice and other special interest groups; natural resource agency meeting to receive input on RTP development
- Presentations to Legislature
- Distribution of the statewide Unified Plan
- Documentation of all public involvement efforts

I. COMMUNITY DEVELOPMENT

I.1 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

OBJECTIVES:

To provide data, planning, technical assistance, management, and other information and services for the purpose of providing low income housing, and other community and economic development activities

To improve and maintain infrastructure and low income housing stock through the Small Cities CDBG Program of the Wasatch Front Region within Morgan, Tooele, and Weber Counties

ANTICIPATED PRODUCTS:

Regionwide:

- Updated regional Consolidated Plan Annual Action Plan for the Wasatch Front Region
- Updated Rating and Ranking Criteria to comply with local and regional goals and priorities for funding
- Assistance to the Regional Review Committee for meetings, consolidated plan information and Rating and Ranking Criteria.
- Assistance to the State CDBG policy committee representative for the region in order to better facilitate representation of local interests with state agencies
- Assistance to the Councils of Governments from Morgan, Tooele and Weber Counties along with other local elected officials in order to familiarize and inform them of program requirements and responsibilities
- Technical assistance to any interested entity to ensure access and participation in the program. Assistance may be provided not only to municipalities, but also non-profit agencies, social service providers, local special service improvement districts, and other organizations
- Coordination between the State, as the program administrator, and each local entity (applicants) to ensure program awareness and compliance

Municipality:

- Assistance to jurisdictions in updating their capital improvement plans that prioritize needs and identify projects to help mitigate the needs
- Promotion of community and public service-related activities such as the Continuum of Care program, the State 's Plan to End Chronic Homelessness, planning for affordable housing, and the Quality Growth Program

I.2 ECONOMIC DEVELOPMENT

OBJECTIVES:

To continue to administer the Economic Development District (EDD) in order to better support the region and remain eligible for funding from the U.S. Economic Development Administration (EDA)

To annually update the region's Comprehensive Economic Development Strategy (CEDS), a study that brings together public and private sectors to create an economic roadmap that strengthens regional economies

To integrate economic development plans, programs, and activities with the WFRC including the transportation planning process and Wasatch Choice for 2050 Vision

ANTICIPATED PRODUCTS:

- A Comprehensive Economic Development Strategy (CEDS)

J. SALT LAKE COUNTY COUNCIL OF GOVERNMENTS

OBJECTIVES:

To support the Salt Lake County Council of Governments (COG) and the Salt Lake Valley Conference of Mayors (COM) in their discussions on issues of common interest and concern and in any desired follow up actions. There are ten areas of focus:

1. Intergovernmental relations
2. Human services and housing
3. Physical resources
4. Public works
5. Public safety
6. Arts and humanities
7. Education
8. Corridor Preservation
9. Transportation
10. Parks and Recreation

ANTICIPATED PRODUCTS:

- Monthly meetings with informational subjects presented to the Executive Committee of the COG and members of the COM
- Participation in a yearly meeting and discussion forum with Salt Lake County legislators to present issues of concern for consideration during the legislative session
- Annual COG General Assembly meeting with all city council members invited to include budget presentation and a completion report
- Informational meetings with the Association of Municipal Councils during the months the COG does not meet except July.
- Quarterly grants coordinating meetings with entitlement cities in Salt Lake County
- COG subcommittee meetings as needed to discuss issues pertinent to the areas listed above
- Public Works subcommittee review of corridor preservation applications for presentation to the full COG
- Participation in the Continuum of Care for the Homeless Committee

For Budget Committee Review

DATE: March 23, 2017
AGENDA ITEM: 3c
SUBJECT: **ACTION:** Amend Accounting and Administrative Policy and Procedure
PREPARED BY: Loveit Baumgardner

BACKGROUND:

The Council adopted updated accounting and administrative policies and procedures in October 2015. In March 2016 staff requested updated guidance from the Budget Committee regarding the ability of staff to make adjustments to line items within the budget that do not increase or decrease the overall budget. The Utah State Auditor budget rules (Utah Code 17B-1-620 (1)) as described in their publication, "Little Manual for Local and Special Districts" (page 13) provide that the governing body must adopt policies for amending budgets. That Manual also establishes that budget amendments can be made without public hearing, and do not require action of the governing body, pursuant to those adopted policies.

It was the consensus of the Budget Committee that staff can adjust line items as long as the change does not create on-going additional payroll expenses or impact debt service, and that any such changes shall be reported to the Council in the regularly provided financial reports.

In addition to the above described change, subsequent to the original adoption of the policy, WFRC has established its own consultant pool using the appropriate competitive process for qualifying and selecting consultants to participate in the pool. In the section titled "Procurement, Competitive Bid" there is an update to the policy to reflect the establishment of that WFRC consultant pool.

The Exhibit attached hereto is a 'red line' version of the Accounting and Administrative Policy and Procedure document showing proposed changes.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council take action "to amend the WFRC Accounting and Administrative Policy and Procedure document as proposed."

CONTACT PERSON:

Loveit Baumgardner (801) 363-4250 ext. 1102

EXHIBITS:

Accounting and Administrative Policy and Procedure – revised 3/23/17

**WASATCH FRONT REGIONAL COUNCIL/WASATCH FRONT ECONOMIC
DEVELOPMENT DISTRICT
ADMINISTRATIVE AND ACCOUNTING POLICY AND PROCEDURE GUIDELINES
3/23/2017 (revised)
BUDGET**

Deleted: 7/1/15

Wasatch Front Regional Council/Wasatch Front Economic Development District (WFRC) receives its revenues from member contributions and various granting agencies that contract with WFRC for specified work programs. Each year WFRC staff prepares a budget and a Unified Planning Work Program (UPWP) for the next fiscal year that begins on July 1. The budget includes prior year actual expenditures, current year estimated expenditures and anticipated budgeted expenditures for the next fiscal year. The budget also provides details of the sources of funds, expenditures by function and expenditures by work program. The UPWP describes the anticipated work to be accomplished. The budget and UPWP are presented to Council at their regularly scheduled meeting held the 4th Thursday of March. Once the Council has reviewed the draft it is released to the member County Councils of Government for their review and comment. The draft budget is also posted on the WFRC website.

A final draft budget and UPWP are presented to the Council for approval at their regularly scheduled meeting held on the 4th Thursday of May. No less than ten days prior to this meeting the final draft budget is made available to the public. No less than 7 days prior to the Council meeting, notice is posted in at least one issue of a newspaper of general circulation and on the Utah Public Notice Website that a public hearing will be held before a call for a vote to approve the budget.

The budget may be amended during the year to include additional funds from grants or contracts for specific projects. These budget amendments are subject to the same notification and public hearing as is required during the initial adoption. The Council staff may move budgeted expenses from one budgeted line item to another without a public hearing or formal budget amendment as long as the adjustment does not increase total expenditures of the fund, create on-going additional payroll expenses or impact debt service. Any such changes shall be reported to the Council in the regularly provided financial reports.

ACCOUNTING

WFRC contracts with various granting agencies for specified projects. Once a project has been approved, the Chief Financial Officer (CFO) sets up the grant accounting framework and expenses can then be charged. The original signed contract is kept by the accounting department.

Each quarter the CFO prepares a report that compares year-to-date expenditures with the approved budget. This report, along with monthly check registers and balance sheets are provided to the Council prior to their regularly scheduled meetings.

All policies and procedure guidelines are designed to comply with federal and state accounting and administrative standards. The WFRC uses an outside auditing firm for an annual audit of the Council's financial records. Copies of the annual audit are provided to the Council, Federal

Clearinghouse, the Utah State Auditor's Office, and its funding agencies and to others upon request.

The CFO is the designated Public Treasurer for WFRC and is bonded at the required level for its annual budget.

PROCUREMENT

The procurement policies are intended to ensure fair and equitable treatment for all persons who wish to do business with WFRC and to foster effective broad-based competition within the free enterprise system to ensure that WFRC will receive the best possible service or product at the lowest possible price. WFRC shall designate a Procurement Agent who shall be responsible for:

- 1) Ensuring that all procurement complies with federal and state regulations where applicable.
- 2) Ensuring that all procurement is allowed under the Council's approved budget.
- 3) Ensuring that all procurement complies with all terms and conditions of the grant for which the purchase is being made.
- 4) Overseeing the Small Purchase procedures.
- 5) Identifying and documenting single source procurements.
- 6) Soliciting bids, quotes and proposals for goods or services and preparing contracts for Executive Director's signature when needed.

There are generally four classes of procurement: small purchase less than \$5,000; purchases over \$5,000 but under \$25,000; single source; and competitive bid (over \$25,000).

Small Purchase – Purchases less than \$5,000 do not require bids or quotes however effort should be made to use assorted vendors who provide comparable merchandise/service at comparable prices. Purchases may not be artificially divided so as to constitute a small purchase. All small purchases must have a properly completed and approved purchase order prior to making the purchase. The purchase order may be signed by the Procurement Agent or his designee. A copy of the completed and signed purchase order is to be given to the accounting department. When possible WFRC should use providers who have contracted with the State of Utah in order to receive best prices and terms.

Purchases over \$5,000 and under \$25,000 – Purchases over \$5,000 and under \$25,000 will require three quotes that are to be documented. Requests for quotes shall include a description of the product or service and terms of the sale. Documentation shall include any written quotes and/or a completed quote form that includes the name of vendor, vendor contact name, vendor address and phone number, product/service description and total cost. Selection of a vendor will be made on the basis quality of the service or product and cost. All quotes and/or quote forms shall be attached to the signed purchase order and given to the accounting department.

Single Source – This may be used when there is only one provider available or there is a clear advantage to WFRC for using the single source. This may also be used to resolve an emergency situation. A purchase shall be deemed an emergency purchase if it is required to maintain health and safety and/or to avoid an interruption in work activity such as a mechanical, structural, plumbing, or equipment malfunction. All single source procurement decisions must be documented by the Procurement Agent and approved by the Executive Director.

Competitive bid – Goods or services with an annual aggregate total price of more than \$25,000 must be procured through a competitive bid process. An invitation to bid shall include a description of the goods or services and all terms and conditions that will apply. Public notice shall be placed in a general circulation publication not less than 15 days prior to close of bid solicitation. A committee shall be identified to make the selection based on the requirements set forth in the invitation to bid. The sealed bids shall be opened publicly in the presence of one or more witnesses at the time and place designated in the invitation for bids. The names of the bidders, the amounts of the bids, and any other relevant information shall be recorded and available for public inspection. Bids shall be unconditionally accepted without alteration or correction. The bid shall be awarded to the lowest bidder who meets the requirements and criteria set forth in the invitation to bid. All bid documentation shall be given to the WFRC accounting department.

In lieu of WFRC initiating a competitive bid process, the Procurement Agent may use contractors from the WFRC or UDOT Consultant Pool who have been pre-qualified and selected using the competitive bid process. If this method is used no more than \$150,000 in services per contract may be awarded to any single provider. Written explanation must be documented in writing and provided to the WFRC accounting department.

INTERNAL CONTROL: The Procurement Agent is separate from the accounting process and is responsible for ensuring all purchases are authorized by WFRC budget and made using the policy set forth in this section.

PURCHASING CARDS

The WFRC may issue Purchasing Cards to selected employees. Those employees are responsible for ensuring that all purchases made using their card are properly pre-approved according to the Council's procurement policy (see above) or its approved travel policies contained within the WFRC Employee Handbook. The employee shall reconcile the statement for their card with receipts each month within 5 days of receiving the statement. Under no circumstances may the purchasing card be used for personal purchase. Upon termination any purchasing card shall be surrendered immediately along with any receipts, purchase orders and other documentation.

INTERNAL CONTROL: The statements and documentation are given to the Procurement

Agent who reviews the material and provides approval. The accounting department reviews the statements and receipts for proper pre-approval before entering the expense into the Accounts Payable system. When the statement is selected for payment the material and the Accounts Payable check is given to the Executive Director and the Council Chairperson for their review and signature.

ACCOUNTS PAYABLE

Vendor invoices (accompanied by purchase orders and receiving documentation when necessary) are entered into the Accounts Payable system by the accounting department as they are received. Invoices are selected by the CFO for payment according to due date and cash availability. At no time shall checks be disbursed that create an overdraft on the bank account. Checks are printed by the accounting department and given, along with all supporting documentation, to the Executive Director or Deputy Director for review and signature. Once reviewed and signed by Executive Director or Deputy Director the checks and supporting documentation are presented to the WFRC Chairperson or WFRC Vice-Chairperson or Budget Committee Chairperson for review and signature. All checks require two of the following signatures: WFRC Chairperson, WFRC Vice Chairperson, WFRC Budget Committee Chairperson, the Executive Director or the Deputy Director. At least one signature must be an elected official. The signed checks are returned to the Administrative Assistant for mailing. The invoices and supporting documentation along with check stubs containing appropriate information are filed alphabetically by vendor and kept together by fiscal year. This alphabetical file contains a record of all A/P disbursements.

Each month the CFO prints a copy of the check register that provides a numerical record of all Accounts Payable disbursements and is used by the CFO to reconcile the bank account. The bank reconciliation and bank statement are provided to the Executive Director and the WFRC Chairperson for review each month.

INTERNAL CONTROL: Invoices are reviewed for approval prior to generating a check. Checks are pre-numbered and accounted for (void checks are marked as such and filed with accounting working papers). The accounting software also generates a check number that must match the pre-printed check number. If the software generated numbers do not match up with the numbers on the pre-printed checks it would indicate a missing check or a check voided through the software and would trigger investigation. All checks are issued through the Accounts Payable software system (no manual checks) and require two authorized signatures. The CFO reconciles the bank statement to the general ledger each month and provides a copy of the bank statement and reconciliation to the Executive Director and WFRC Chairperson for review.

PAYROLL

Direct deposit payroll is prepared semi-monthly by an outside payroll processing vendor. Hours

worked by hourly employees are gathered by the accounting department for payroll and reconciled monthly to timesheets that are signed by the employee and the employee's supervisor. Any salary changes are documented by a memo signed by the Executive Director and kept in the personnel files. The payroll journal is printed and reviewed by the CFO before being given to the Executive Director and the Chairperson or Vice-Chairperson for review and approval. The payroll processing vendor also generates an electronic transfer for payment of all payroll taxes and guarantees accuracy and timeliness. The payroll processing vendor also prepares and electronically files quarterly and year end payroll tax returns and W-2's, copies of which are delivered to WFRC for review.

INTERNAL CONTROL: Payroll is reviewed and approved by the CFO, Executive Director and the WFRC Chairperson. Salary amounts are documented and signed by the Executive Director. Hours reported for payroll are verified by timesheets signed by the employee and the employee's supervisor. A third party guarantees accuracy and timeliness of payroll tax payment (subject to WFRC's ability to meet cash requirements) and returns.

COST ALLOCATION

Labor costs represent the majority of total expenditures. Each employee keeps a timesheet that records how much time is spent on each work item. All time worked is accounted for on the timesheets. These timesheets are signed by the employee and submitted to the appropriate supervisors monthly for review and signature and are then given to the accounting department for payroll cost allocation. A spreadsheet is prepared that totals gross salary and benefits and arrives at a cost per hour for each employee. Using the timesheets the accounting department allocates the cost per hour per employee to the various work programs in the general ledger.

When a cost can be determined to benefit a specific program it is expensed directly to that program. Fixed asset costs are charged to the programs by way of depreciation. Travel expenses are reimbursed as per the personnel policy using GSA rates and guidelines based on actual expense receipts. Every effort is made to assign costs accurately and fairly to each program. Those shared expenses that benefit several or all programs are accounted for as indirect expense and allocated to each program based on hours worked each month (as per time sheets). Further detail on cost allocation is provided in WFRC's Cost Allocation Plan

INTERNAL CONTROL: Each fiscal year the CFO prepares a Cost Allocation Plan that is reviewed by the Executive Director and submitted to the Utah Department of Transportation's Director of Fiscal Audit (WFRC's federal cognitive agency designee). The UDOT Director of Fiscal Audit issues a letter approving the plan that is kept on file with the accounting department and made available to funding agencies upon request. The allocation of charges can be monitored using the budget to actual expense reports provided quarterly to the Council.

GENERAL LEDGER

Each month the CFO transfers the entries from the Accounts Payable, Accounts Receivable, and Payroll (used for allocating payroll costs generating the payroll summary entry) software systems

to the general ledger. General journal entries are made for depreciation, bank reconciliation, payroll, closing and recurring allocations. The CFO keeps a 'working papers' file by month that contains supporting documentation for entries made to the general journal. General ledger accounts are reviewed for accuracy using external documentation where available. The general ledger work should be completed no later than twenty five days following the end of the month. Any exceptions to this are discussed with the Executive Director.

INTERNAL CONTROL: All entries to the general ledger are made by the CFO. Supporting documentation for general journal entries is maintained. The general ledger detail is provided monthly to the Executive Director for review. Where possible, real accounts are verified with external documentation (bank statements, inventories, etc.). EDP files are backed up daily and hard copies are generated monthly.

ACCOUNTS RECEIVABLE

Each month or on a quarterly basis (as determined by the funding agency) the CFO requests reimbursement from the funding agencies for WFRC's actual expenses for the prior month(s). Some local contributions are requested in advance and held as deferred revenue until needed for matching requirements or other approved expenditures. Requesting reimbursements should occur no later than twenty five days following the end of the month. Any exceptions to this are discussed with the Executive Director. At no time should reimbursement requests exceed actual costs incurred. Some requests for reimbursement must be accompanied by progress reports, product samples, etc. These are prepared by individuals other than the CFO.

Checks for A/R remittances are received by the Administrative Assistant who date stamps the check (or stub), endorses them 'for deposit only', makes a photo copy of each check, and prepares a two copy bank deposit form. WFRC receives all remittances by either check or electronic deposit. Supporting documentation for electronic deposits is kept in the monthly working papers file. Any cash deposited is negligible (postage or copies paid for by employees). The original deposit form is submitted to the bank with the deposit. The copy remains in the book as a chronological record of checks received. The Administrative Assistant makes the deposit and obtains a dated receipt from the bank. Checks are deposited daily when received. The Administrative Assistant gives the bank receipt and check copies to the accounting department for posting to accounts receivable and filing.

Any funds not received within six weeks of the date of reimbursement request are followed up with a phone call or written note and any problems are noted and addressed.

INTERNAL CONTROL: The Administrative Assistant is responsible for the custody of the cash receipts and the CFO is responsible for the accounting function only. Any write offs of accounts receivable must be approved by the Executive Director. Exception may be made for amounts under \$10.00.

OTHER ASSETS

Office equipment is purchased by the WFRC General Fund. Usage allocations for equipment costs are assigned to individual programs using straight-line depreciation. All equipment having a useful life of more than one year is included in the fixed asset group of accounts however purchases which are less than \$1,000 are expensed in the month of purchase. When fixed assets are purchased they are assigned an inventory number and placed on a fixed asset list that records original cost, accumulated depreciation, net book value and the employee in possession of the asset. At least once every two years a physical inventory is taken and compared with fixed asset list. When equipment is determined by the Equipment Committee to be beyond its useful life a list of said equipment is given to the Director of Operations who is charged with overseeing the sale or disposal of the asset by the Equipment Committee. Retired assets are disposed of on a highest bid basis.

Personnel policy prohibits the personal use of WFRC resources by employees. Employees may purchase incidental postage or copies at WFRC cost however they have been advised not to use WFRC assets or open account arrangements with WFRC vendors for personal use. WFRC will not advance money to employees other than pre-approved travel advances that must be returned and/or accounted for within one month of the travel for which the advance was given. All travel expense reports and advances must be approved by the Executive Director or Area Coordinators.

INTERNAL CONTROL: The Director of Operations reviews and approves of any disposition of fixed assets and is advised of any missing assets. The purchase order process prohibits employees from charging personal purchases to WFRC open accounts with vendors. Inventory of fixed assets is maintained.

PERSONNEL

Personnel policies are contained within the Employee Handbook and made available to all employees. All changes to personnel policy require Council approval. The Employee Handbook also contains information on: work standards and expectations; procedures; administrative job descriptions; and employee benefits.

MANAGEMENT REPORTS

Each month the CFO prepares and distributes to the Executive Director and the Area Coordinators an expense/budget comparison report for each active program. This report is used to monitor the monthly and accumulated expenses charged to each program and relates this information to both time and budget completion and allows management to direct WFRC resources appropriately.

Each month the CFO reviews the outstanding accounts payable and accounts receivable and discusses any cash flow or collection problems that exist with the Executive Director and the Area Coordinators. In addition, the CFO prepares a projection of cash flow and cash requirements and requests management input for future planning of cash needs.

Interim verbal and written reports regarding accounts receivable and accounts payable are made

when significant changes in status occur.

