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Envision Utah

Evan Curtis
State Planning Coordinator

Andrew Gruber
Executive Director

WFRC Budget Committee Meeting of March 19, 2019

AGENDA

There will be a meeting of the Budget Committee on **Tuesday, March 19, 2019 at 2:00pm in the WFRC offices located at 41 N Rio Grande St, Suite 103, Salt Lake City, Utah.** The agenda for the meeting will be as follows:

1. Welcome and Introductions
2. **ACTION:** Approval of Minutes of October 11, 2018
3. Public Comment
4.
 - a. **ACTION:** Recommend that the Council release the Draft FY20 Budget and Unified Planning Work Program for public comment
 - b. **ACTION:** Recommend that the Council approve the Draft Accounting and Administrative Policy (revised 3/28/19)
5. Executive Director's Report
6. Other Business
Next meeting: May 9, 2019

Informational materials can be located on WFRC's website at www.wfrc.org

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WFRC BUDGET COMMITTEE

Minutes of Meeting held October 11, 2018 at 11:14 am
 295 N Jimmy Doolittle Rd, Salt Lake City, UT 84116

2017 BUDGET COMMITTEE		IN ATTENDANCE
DAVIS COUNTY		
Commissioner Bret Millburn (Chair)		Yes
MORGAN COUNTY		
Councilmember John Barber		Yes
SALT LAKE COUNTY		
Councilmember Michael Jensen		Yes
TOOELE COUNTY		
Commissioner Shawn Milne		Yes
WEBER COUNTY		
Mayor Mike Caldwell		Yes
BOX ELDER COUNTY		
Commissioner Jeff Scott		Yes
Others in Attendance		
Andrew Gruber	WFRC	
Wayne Bennion	WFRC	
Ned Hacker	WFRC	
Loveit Baumgardner	WFRC	
Andrea Pearson	WFRC	
Tim Rees	Karren Hendrix Stagg & Allen	
Stephen Capson	Karren Hendrix Stagg & Allen	

1. Welcome and Introductions

Commissioner Bret Millburn, Chair, called the meeting to order and introductions were made.

2. ACTION on Minutes of June 28, 2018 [00:01:24]

Commissioner Millburn brought attention to the action for approval of the minutes. Councilmember John Barber motioned to approve the minutes for June 28, 2018. The motion was seconded by Councilmember Michael Jensen and the voting was unanimous in the affirmative.

3. Opportunity for Public Comment [00:02:05]

Commissioner Millburn opened the meeting for public comments. There were none.

4. ACTION: Recommend for approval - FY19 Budget Amendments [00:02:15]

Andrew Gruber, WFRC, reviewed the final expenditures for FY18, noting that 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 FY18 budget in the later months but did not begin work until FY19. As a result, the amount of funds that carried forward from FY18 into FY19 was higher than was anticipated, resulting in an increase in the FY19 budget as some spending shifts from FY18 to FY19. The majority of the funds and projects carried forward from FY18 to FY19 are for Transportation and Land Use Connection projects. The adjustments described, along with a few minor changes in estimated

expenditures are reflected in the line items on the Expenditure by Function page included in the packet materials. The adjustments also impact the projected carry-forward into FY20, again reflecting on-going programs or multi-year projects that bridge the FY19 and FY20 years.

Mr. Gruber continued by providing an update on WFRC's office move, and how it impacts the FY19 budget. In FY18, the Council set aside \$250,000 to pay for furniture and equipment for the new office space. Those funds were not spent in FY18 and are carried forward to be spent in FY19. 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. The rent costs reflect the final, full service lease costs.

Mr. Gruber then presented a proposal to increase the annual contribution of WFRC funds to the Transportation and Land Use Connection Program (TLC) in a phased approach. This would require approval by the WFRC Budget Committee, with a recommendation to forward to the Council for its approval as well, to add \$150,000 to the budget for TLC in FY19, with the intent to increase that amount to \$300,000 in FY20 and grow the amount by CPI thereafter. The increase in TLC is funded through increased federal STP funding for our region. With this increase, approximately 3% of our region's STP funding would be allocated to TLC. Funding in future years would be established through the regular WFRC Budget process.

WFRC staff requests that the Budget Committee recommend to the Council that it take action to amend the WFRC FY19 Budget, and approve the Transportation and Land Use Connection (TLC) Program Funding for fiscal year 2019, as proposed. [00:19:56] Mayor Mike Caldwell motioned to recommend the items discussed to the WFRC Council for approval. The motion was seconded by Councilmember Michael Jensen and the voting was unanimous.

5. ACTION: Acceptance of WFRC Audit Report for FY18 [00:20:56]

Loveit Baumgardner, WFRC, introduced Tim Rees, with Karren, Hendrix, Stagg, Allen & Company, who provided information regarding WFRC's FY18 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. [00:23:55] Councilmember Michael Jensen motioned to accept the WFRC Audit Report for FY18 and recommend that it be presented to the WFRC Council. Councilmember John Barber seconded the motion for acceptance and recommendation. The voting was unanimous.

5. Executive Director's Report [00:24:30]

Andrew Gruber, WFRC, echoed appreciation for Ms. Baumgardner and the audit team for all the work on preparing the budget report.

6. Other Business [00:25:20]

Commissioner Bret Millburn asked if there were any other business items to discuss. There were none. Commissioner Jeff Scott motioned to adjourn the meeting. The motion was seconded by Mayor Mike Caldwell and the voting was unanimous. The meeting ended at 11:40 am.

FOR BUDGET COMMITTEE REVIEW

DATE: March 28, 2019
AGENDA ITEM: 4a
SUBJECT: **ACTION:** Release for review and comment: Draft FY20 Budget and Work Program (UPWP)
PREPARED BY: Loveit Baumgardner and Wayne Bennion

BACKGROUND:

WFRC staff, in coordination with the WFRC Budget Committee, has prepared a draft budget and Unified Planning Work Program (UPWP) that outline the activities that WFRC plans to undertake in fiscal year 2020.

The WFRC Budget Committee reviewed the draft budget and UPWP on March 19, 2019 and the Regional Council will review the draft budget and UPWP at its meeting on March 28, 2019. 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 2020 in collaboration with cities, counties, UDOT, UTA, and other partners. Among the primary tasks are assisting local communities with growth, transportation and planning issues; ongoing development of the Regional Transportation Plan, Utah Unified Transportation Plan, and Wasatch Choice 2050 vision; continuing efforts to update and implement the Transportation Improvement Program; assisting in the development of air quality plans; continuing to utilize and improve analytical capabilities; and engaging with the public and local, state, and federal officials.

Budget Overview

Expenditures:

The draft budget shows an overall decrease of 4% from FY19 estimated expenditures to FY20. However, it is anticipated that some of the projects that are included in FY19 will not be completed by the end of the fiscal year and will carry forward to FY20. That adjustment will be made in October 2019 when the final accounting for FY19 is completed.

The major expenditure in the budget is for staff salary/benefits. The budget includes funding to maintain the current full-time staff of 29, and for the addition of three positions:

- Accounting position to be filled in the second quarter of FY20. This position is part of the plan for succession and to ensure full compliance with additional accounting and administrative requirements.
- Planning position to enable WFRC to maintain and enhance its analytical, GIS and modeling capacity, in anticipation of some staff turnover in FY20.
- Transportation and Land Use Connection (TLC) program position to be filled in the third quarter of FY20. This position is paid for with additional federal Surface Transportation Program (STP) funds awarded to our area.

The budget also includes an overall increase of five percent that functions as a cap for salary adjustments and benefit cost increases, including group health insurance.

Anticipated consultant contracts represent the second largest expenditure in the budget. The majority of consulting expenditures are for planning and technical assistance on Transportation and Land Use Connection (TLC) program projects funded with STP funds and by increasing contributions from several partner agencies. The footnotes to the budget provide detail of anticipated consulting contracts.

In FY19 the Council completed the move to a new office space in a location more easily accessed by all modes of transportation. The FY20 budget includes a full year of lease payments for that space; the rent is full service including all costs of tenant improvements, operating costs, and common areas. In past years' budgets WFRC included costs for Building Operation/R & M and real property insurance for the old office building. With the move to the new office those building expenses are now replaced by rent for the new office space, so those costs are eliminated in the FY20 budget. This budget utilizes \$30,000 of additional STP funds for the new office space, per previous Budget Committee and Council direction.

WFRC received an offer to purchase the old office building in February of this year. The purchasing entity is in the process of performing their due diligence as defined in the contract. We anticipate that a sale of the old office building will be completed prior to the end of FY19. Once the sale is completed the Council will need to amend the FY19 budget to account for the proceeds of the sale and will place the proceeds in a dedicated "Office Building Fund", pursuant to previous Budget Committee and Council direction.

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

Funding Sources:

Federal transportation funds continue to be WFRC's main source of revenue and are expected to increase modestly in FY20.

The budget includes continuing funding from the Small Cities Community Development Block Grant (CDBG) program at \$50,000 a year and from the Economic Development Administration for the Wasatch Front Economic Development District (WFEDD) at \$70,000 a year.

For WFRC FY20 the local county contributions increase by 1.6%. Consistent with the policy established in the FY18 budget process, in WFRC FY20 the local county contributions are expected to increase by a factor representative of the change in the Consumer Price Index (CPI) averaged over the prior three completed WFRC fiscal years, July 1, 2015 through June 30, 2018. This projected increase supports the ongoing financial stability of the Council.

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

EXHIBITS:

Draft budget for FY20 and footnotes
Draft FY20 UPWP Summary

RECOMMENDATION AND MOTION:

The WFRC Budget Committee recommends and moves that the Council release for review and comment the draft UPWP and budget for FY20.

CONTACT INFORMATION:

Loveit Baumgardner, (801) 363-4230 x 1102
Wayne Bennion, (801) 363-4230 x 1112
Andrew Gruber, (801) 824-0055

Draft
Wasatch Front Regional Council FY 2020 Budget

Source of Funds

	FY 2018	FY 2019	FY 2020		
	Actual	Estimated	Proposed		
Federal Sources:					
Federal Highway Administration - PL	2,222,725	2,432,340	2,859,838	18%	1
Federal Highway Administration - STP	766,622	2,420,956	2,087,810	-14%	2
Federal Transit Administration	644,923	652,734	652,734	0%	3
Dept. of Housing and Urban Development	49,940	50,000	50,000	0%	
Economic Development Administration	70,000	70,000	70,000	0%	
Total Federal Sources	3,754,210	5,626,030	5,720,382	2%	
State Sources:					
Utah GOMB (CPG match)	140,000	140,000	140,000	0%	
Community Impact Board	2,000	2,000	2,000	0%	
UDOT - TLC	234,634	365,366	303,300	-17%	4
UDOT - Model Development	70,602	72,000	122,000	69%	5
UDOT - Morgan RPO	9,395	20,000	15,000	-25%	6
Total State Sources	456,631	599,366	582,300	-3%	
Local Sources:					
Dedicated Project Funds	539,167	1,058,015	659,900	-38%	7
UTA - TLC	74,461	185,180	150,000	-19%	4
UTA - Model Development	0	0	35,000	100%	5
UTA - Transit Sales Tax	152,798	160,684	160,684	0%	8
Local Contribution	201,877	308,015	312,943	1.6%	9
Total Local Sources	968,303	1,711,894	1,318,527	-23%	
TOTAL SOURCES	5,179,144	7,937,290	7,621,209	-4%	

Draft
Wasatch Front Regional Council FY 2020 Budget

Expenditure by Function

Expenditure	FY 2018	FY 2019	FY 2020		
	Actual	Estimated	Proposed		
Salaries/Employee Benefits	3,290,862	3,807,097	4,381,640	15%	10
Contractual	1,400,837	2,412,313	2,340,837	-3%	11
Audit and Accounting	16,377	18,000	20,000	11%	12
Building Operation/R & M	55,575	32,419	0	-100%	13
Dues & Subscriptions	14,762	26,383	20,100	-24%	14
Equipment Depreciation	28,424	81,409	111,884	37%	15
Equipment Maintenance	19,424	19,000	20,000	5%	
Insurance	16,499	16,789	12,000	-29%	16
Legal	19,810	25,278	10,000	-60%	17
Printing and Publication	8,497	10,403	10,950	5%	
Rent	105,702	356,340	411,839	16%	18
Supplies/Software & Licenses	63,840	89,676	94,000	5%	
Telephone/Data	34,918	36,100	38,000	5%	
Training	40,987	54,000	56,700	5%	
Travel	62,630	54,739	57,500	5%	
Total Expenditures	5,179,144	7,039,945	7,585,451	8%	
Amounts expected to carry into next FY	0	897,345	35,758	-96%	19
TOTAL	5,179,144	7,937,290	7,621,209	-4%	

**Draft
Wasatch Front Regional Council FY 2020 Budget**

Expenditure by Program

Program	FY 2018	FY 2019	FY 2020		
	Actual	Estimated	Proposed		
Consolidated Transportation Planning Grant	3,213,610	4,405,488	4,923,718	12%	20
Transportation & Land Use Connection	1,450,105	2,763,593	1,955,500	-29%	21
Economic Development	140,000	140,000	140,000	0%	
Local Government Service	10,142	190,297	38,121	-80%	22
UTA Project Support	109,739	117,171	82,170	-30%	23
Model Development	123,219	149,700	234,700	57%	24
Legislative Consulting	50,000	50,000	90,000	80%	25
CDBG - Tooele	49,940	50,000	50,000	0%	
Mobility Management	2,897	10,000	10,000	0%	
Tooele Valley RPO	6,820	10,000	10,000	0%	
Morgan RPO	9,395	30,000	25,000	-17%	6
Community Impact Board	2,000	2,000	2,000	0%	
Davis County Prop 1 Assistance	10,000	0	10,000	100%	
WC2050 Consortium	0	0	50,000	100%	26
GPI Decision Support	1,277	480	0	-100%	27
Oquirrh Connection	0	18,561	0	-100%	27
TOTAL EXPENDITURES	5,179,144	7,937,290	7,621,209	-4%	

**Draft
Wasatch Front Regional Council FY 2020 Budget**

Local Contributions

County	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed		
Box Elder, 1 voting member	12,533	12,658	12,911	1.6%	9
Davis, 4 voting members	66,842	67,510	68,861	1.6%	9
Morgan, 1 voting member	12,533	12,658	12,911	1.6%	9
Salt Lake, 8 voting members	133,682	135,019	137,719	1.6%	9
Tooele, 1 voting member	12,533	12,658	12,911	1.6%	9
Weber, 4 voting members	66,842	67,510	68,861	1.6%	9
TOTAL	304,965	308,015	312,943	1.6%	9

Draft
Wasatch Front Regional Council FY 2020 Budget

General Fund

	FY 2018	FY 2019	FY 2020	
	Actual	Estimated	Proposed	
Revenue				
Federal Sources	0	0	0	0%
State Sources	0	0	0	0%
Local Sources	0	0	0	0%
Other	200,030			
Interest	12,941	12,445	12,500	0%
Total revenue	<u>212,971</u>	<u>12,445</u>	<u>12,500</u>	
Expenditures				
Administration	1,585	3,636	3,600	-1%
Capital outlay	16,032	290,000	0	-100% 28
Total expenditures	<u>17,617</u>	<u>293,636</u>	<u>3,600</u>	
Excess of revenue over expenditures (usage of fund balance)	195,354	-281,191	8,900	
Other sources				
Transfers in	52,521	0	0	
Transfers out	<u> </u>	<u> </u>	<u>0</u>	
Net change in fund balance	247,875	-281,191	8,900	

Special Projects Fund

	FY 2018	FY 2019	FY 2020	
	Actual	Estimated	Proposed	
Revenue				
Federal Sources	3,877,430	5,626,030	5,720,382	2% 28
State Sources	386,029	599,366	582,300	-3% 28
Local Sources	915,656	1,711,894	1,318,527	-23% 28
Other	30,129	0	0	0%
Total revenue	<u>5,209,244</u>	<u>7,937,290</u>	<u>7,621,209</u>	
Expenditures				
Capital outlay	0	85,000	45,000	-47% 28
Planning	4,964,569	7,937,290	7,621,209	-4%
Total expenditures	<u>4,964,569</u>	<u>7,937,290</u>	<u>7,621,209</u>	
Excess of revenue over expenditures (usage of fund balance)	244,675	0	0	
Other sources				
Transfers in	0	0	0	
Transfers out	<u>52,521</u>	<u>0</u>	<u>0</u>	
Net change in fund balance	192,154	0	0	

Draft FY20 Budget Footnotes

1. The increase in Federal Highway Administration PL funds from FY18 to FY19 is due to consulting contracts that were in process but not completed by the end of FY18 and were carried forward to FY19. The increase from FY19 to FY20 reflects amounts needed for ongoing efforts funded with federal PL funds and includes funding for staffing adjustments detailed in footnote 10.
2. The increase in Federal Highway Administration Surface Transportation Planning (STP) funds from FY18 to FY19 reflects Transportation and Land Use Connection (TLC) program projects that were in process but not completed by the end of FY18 and were carried forward to FY19. The FY20 budget reflects a 3% increase in STP funds used for transportation planning. It also includes an additional \$150,000 for TLC projects and \$30,000 for lease expenses associated with the new office space consistent with additional STP funds awarded to our region as a result of the federal FAST Act and federal budget, as previously discussed with and directed by the Budget Committee and the Council. It is anticipated that an adjustment to STP funds will be made in October 2019 to reflect FY19 projects not completed by the end of FY19 to be carried forward to FY20.
3. Federal Transit Administration funding includes \$642,734 in funds for the Consolidated Planning Grant (CPG) program and \$10,000 for Mobility Management.
4. Utah Department of Transportation (UDOT) and Utah Transit Authority (UTA) provide funding for the TLC program. This budget shows an increase of 3% for UDOT contributions and increased contributions from UTA according to their agreement with WFRC. The variance from year-to-year reflects ongoing TLC projects that do not complete before the end of a fiscal year and are carried forward to the next fiscal year. It is anticipated that an adjustment will be made in October 2019 that will reflect these ongoing projects.
5. The increase in UDOT and UTA Model Development from FY19 to FY20 reflects additional model development contractual expenses for data resource consulting, bike prioritization model development, and mode choice model update. WFRC, MAG, UDOT and UTA collaborate on travel demand model and real estate market model development activities.
6. The Morgan RPO program includes \$15,000 per calendar year from UDOT. The initial phase of this project is nearing completion and this budget shows a corresponding decrease in funding for the project. FY18 reflects one-half year of expenses as the program was initiated mid-year FY18.
7. FY19 Dedicated Project Funds include:
 - a. \$10,000 – Tooele Valley RPO
 - b. \$50,000 – Wasatch Choice 2050 Consortium sponsorships
 - c. \$77,700 – Model Development (MAG)
 - d. \$10,000 – Local funds for Morgan RPO
 - e. \$211,000 – Salt Lake County for TLC program
 - f. \$300,000 – Local match for TLC awarded projects
 - g. \$10,000 – Davis County “Prop 1” assistance

The increase from FY18 to FY19 reflects projects that were in process but not completed by the end of FY18 and were carried forward to FY19. A similar adjustment is anticipated in October 2019 for FY19 projects to be carried forward to FY20.

8. WFRC receives Transit Sales Tax that is used to match the Consolidated Planning Grant and for other transit-related planning. This line item amount reflects 20% of the FTA 5303 portion of the CPG by agreement with Utah Transit Authority. These funds are used to match federal CPG funds and also to support transit-related work.
9. Consistent with the approach established by the Council during the FY18 budget process, the FY20 budget includes a 1.6% increase in local contributions. This increase represents a three-year average of the change in Consumer Price Index as measured from July 2015 through June 2018.
10. In FY18 actual expenditures were lower than anticipated due to several staff vacancies that were filled toward the end of the fiscal year. The Salaries/Benefits cost estimated for FY19 reflect several positions that experienced a temporary voluntary reduction in hours and new staff that was hired later in the fiscal year than originally anticipated causing the amount to be lower than was anticipated. The FY20 budget assumes: 1) full staffing for the existing 29 positions; 2) the addition of a new accounting employee to be hired in the second quarter of FY20 as part of the plan for succession and for ensuring full compliance with additional accounting and administrative requirements; 3) the addition of a new Transportation and Land Use Connection program employee paid for with additional STP funds awarded to our area as a result of the FAST Act and additional partner contributions; 4) the addition of a new planning employee to maintain and enhance analytical, planning, GIS and modeling capacity, in anticipation of some staff turnover in FY20; 5) a 5% overall increase that functions as a cap to be used for salary adjustments and increases in the cost of benefits, including group health insurance.
11. FY20 Contractual includes:
 - a. \$75,000 – RTP uncertainty scenarios study
 - b. \$50,000 – Planning/environmental linkage study
 - c. \$3,000 – Consortium for Scenario Planning
 - d. \$50,000 – Access to opportunity Graphical User Interface (GUI)
 - e. \$75,000 – Communications and public outreach
 - f. \$50,000 – Wasatch Choice 2050 Consortium event
 - g. \$90,000 – State and federal legislative consulting
 - h. \$130,000 – Planning studies undesignated
 - i. \$1,522,837– Transportation and Land Use Connection program
 - j. \$20,000 – Data resource consulting
 - k. \$80,000 – Bike prioritization model development
 - l. \$150,000 – Mode choice model update
 - m. \$25,000 – Estimating tool for bike facilities
 - n. \$20,000 – Unified Financial Plan update

The increase in contractual expense from FY18 to FY19 is due to projects in process that were not completed before the end of FY18 and were carried forward into FY19. This budget shows a decrease in contractual expense from FY19 to FY20, however it is anticipated that some projects will not be complete by the end of FY19 and will carry forward to FY20. The adjustment to the budget for these projects to be carried forward will be made in October 2019 when the actual final amount becomes known, after close out of FY19.

12. The increase in Accounting and Audit fees reflects costs associated with additional personnel payroll processing costs.
13. All Building Operation/R&M costs are eliminated and replaced by the lease for the new office space. It is anticipated that the sale of the old office building will be completed prior to the end of FY19 and therefore there are no Building Operation/R&M expenses in FY20.
14. Dues and Subscriptions expense decreases as a result of the dissolution of the Western Regional Alliance of which WFRC has been a member in past fiscal years.
15. The increase in Equipment Depreciation is due to the cost of new furnishings and equipment for the new office space. Furniture is depreciated over 5 years and electronic equipment (computers and audio/visual equipment) is depreciated over 3 years in accordance with WFRC's Accounting and Administrative Policy.
16. Insurance expense decreases because WFRC will no longer need to insure the old office building. All operating costs are included in the rent for the new office space.
17. The decrease in Legal expense is due to the completion of the transactions for the sale of the old office building and the finalization of the lease on the new office space.
18. The increase in Rent reflects the full year of lease payments in FY20. The FY19 budget included a partial year in the new office. The increases in rent cost have been anticipated and carefully planned for several years, using a small portion of increased federal funding under the FAST Act, pursuant to discussion with and approval of the WFRC Budget Committee and Council. The lease is "full service" and includes base rent, amortized tenant improvements, building operations, and common area maintenance.
19. Amounts expected to carry forward into the next fiscal year reflect ongoing projects that are fully budgeted in the current fiscal year and are expected to be completed in the following fiscal year. These amounts will be adjusted in October when the final accounting for FY19 is completed and the on-going projects in process are carried forward into the next fiscal year.
20. The increase from FY18 to FY19 includes projects that were not completed before the end of FY18 and were carried forward to FY19. It also includes staffing adjustments and consulting assistance related to the current Regional Transportation Plan (RTP) update. The increase from FY19 to FY20 includes staffing adjustments for accounting functions and to maintain and enhance planning, GIS, analytics and modeling capacity, and the use of specialized consultants related to the RTP and Unified Transportation Plan development.
21. FY19 included Transportation and Land Use Connection projects that were in process at the end of FY18 but not completed prior to fiscal year end and were carried forward into FY19. It also included an expanded list of projects funded by an increase in federal STP funds and an increase in contributions from partner agencies and local community matching funds. Many of these projects will not be completed prior to fiscal year FY19 and will carry forward to FY20. A final amendment to the FY19 budget will be made in October 2019 after close out of FY19 to reflect these ongoing projects that are expected to be completed in FY20.
22. Local Government Service uses funds from local contributions for expenditures that do not qualify for other funding. For example, planning projects in non-urbanized areas do not qualify for the federal planning dollars WFRC receives and WFRC may use these funds for that work.

In FY19, the Council used reserved local contributions for capital outlay to purchase furnishings and equipment for the new office space. These funds for capital outlay were recorded as a one-time local contribution to the General Fund in FY19. In FY20, those local funds are budgeted for local project support.

23. UTA provides transit sales tax funds that are used to support transit-related work. Some of these funds are used to match federal CPG funding. The amount shown in this line item is the amount not applied to CPG match and is used for transit related work.
24. The increase in the Model Development program reflects additional model development contractual expenses for data resource consulting, bike prioritization model development, and mode choice model update. WFRC, MAG, UDOT and UTA collaborate on travel demand model and real estate market model development activities.
25. The increase in Legislative Consulting includes the potential addition of a consultant to assist with federal legislative matters, given the upcoming federal transportation legislation reauthorization.
26. The FY20 budget assumes that WFRC will host the next Wasatch Choice Consortium event. Funds to support the next event are anticipated to come from sponsorships and be reflected as revenue and as expenditures.
27. The FY20 Budget anticipates that the GPI Decision Support and Oquirrh Connection projects will be completed in FY19.
28. The budget is prepared on a program or grant level. The final page of the budget table shows changes at the Fund level. The General Fund includes administrative activities that are not associated with the planning programs. The Special Projects Fund includes all programs (grants) and other activities.

In FY19 the Council used \$290,000 previously reserved from the General Fund and an additional \$85,000 from the Special Projects Fund for capital outlay to furnish and equip the new office space. In FY20 the capital outlay shown in Special Projects Fund is for routine replacement of electronic and other equipment. The revenue and expenditures shown in the Special Projects Fund are a direct reflection of the budget as prepared on the program or grant level.

**SUMMARY OF
DRAFT FY 2020 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 2020 UPWP and budget amendments
- FY 2021 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.

- Monitor WFRC's expenditures of Planning (PL), Surface Transportation Program (STP) and FTA Section 5303 funds, which are deposited into the Consolidated Planning Grant (CPG). Assist WFRC in completing the 2019 FY Federal Aid Agreement for the MPO Area.
- Participation in Technical Advisory Committee, Trans Com, Regional Growth Committee, and WFRC Council meetings.
- Assistance to the WFRC in developing the FY 2020 UPWP
- UDOT will assign a single, principal point of contact to help WFRC manage and administer the Transportation and Land Use Connection Program Partnership.
- 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.
- Coordinate the development and implementation of State and MPO CMAQ Performance Plans and establish both 2-yr and 4-yr targets for the on-road source emissions measure.
- Work with WFRC to implement corridor plans that include local communities' transportation solutions.
- Coordinate the implementation of legislative directives for transportation products between UDOT and UTA and Local entities.
- Other collaboration that may benefit the residents of the region.

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 multi-modal transportation options for the region in cooperation with WFRC, 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 transit-supportive land use.

ANTICIPATED PRODUCTS:

- Service Standards
- Transit Financial Plan (TFP)/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
- 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 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, Tooele, Salt Lake, Utah, and Weber counties to improve outreach and provide guidance on implementing local projects
- 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 Coordinated Human Services Transportation Plans for Davis, Salt Lake, Tooele, Utah, and Weber counties into the Regional Transportation Plans.

C. LONG RANGE PLANNING

C.1 REGIONAL TRANSPORTATION PLAN

OBJECTIVES:

To further communication and next steps to implementation of the WC2050 Vision.

To continue coordination, communications, and implementation efforts for Utah's Unified Transportation Plan: 2019-2050.

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 update of the Wasatch Choice 2050 (WC2050) and the update and development of the WFRC Regional Transportation Plan: 2023-2050 (2023-2050 RTP) and Utah's Unified Transportation Plan 2023-2050.

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 2023-2050 RTP process with local communities, transportation partners, and stakeholders

To use identified RTP performance measures to evaluate how well planned improvements in the 2023-2050 RTP are meeting the adopted WC2050 Regional Goals.

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

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

To increase active transportation emphasis in the 2023-2050 RTP.

To be responsive to local community and transportation partner requests for amendments to the 2019-2050 RTP.

ANTICIPATED PRODUCTS:

- A revised brochure summarizing the Wasatch Choice for 2050 Vision and the 2019-2050 RTP.
- A new Utah's Unified Transportation Plan 2019-2050, coordinated among Utah's four MPOs, FHWA, UDOT, UTA, and other interested agencies.
- Amendments to the 2019-2050 RTP.

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, township, and county transportation, land use and economic development planning / implementation efforts and the WFRC transportation planning / programming 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 projections, concerns, and solutions 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 and critical lands considerations into the Wasatch Choice for 2050 Vision, and the 2019 – 2050 Regional Transportation Plan.

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 2050 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 2050 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:

- Tooele Valley Transit Feasibility Study
- Service Choices Study
- TOD System Analysis
- Future of TRAX Study
- Box Elder-Cache-Weber Transit Analysis

- Station Access Design Guidelines
- Park & Ride Master Plan Update
- Fiscal Impacts Tool Development
- Utah Parking Modernization
- Joint Projects Studies
- 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 2019

E. PROJECT COORDINATION AND SUPPORT

E.1 UDOT ENVIRONMENTAL STUDIES

OBJECTIVES:

To accomplish environmental analysis requirements for federal approval of regional highway 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:

- Little Cottonwood Canyon Environmental Impact Statement (EIS)
- I-80/ I-215 Parley's Interchange 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:

- Davis - Salt Lake City Community Connector EA or CatEx
- Blue Line Alternatives Analysis
- Other Environmental Studies

F. TRAVEL FORECASTING

OBJECTIVES:

To develop and maintain the Wasatch Front Travel Demand Model (WF TDM) and Real Estate Market Model (REMM), along with their associated input data, for regional planning applications. Work will begin toward a two-year cycle of further model development of the WF TDM (forthcoming v8.4) and REMM (forthcoming v1.1) with completion targeted for June of 2021.

To support internal and external application of the WF TDM and REMM models for studies and projects throughout the region, including providing training opportunities to transportation agency staff and private sector consultants.

To increase the consistency and transparency of model-related tools and their use.

To increase coordination and team building in the modeling community.

To continue best practices in model development and application given available resources.

ANTICIPATED PRODUCTS:

- Continued stakeholder engagement in modeling decisions through the existing Interagency Model Policy Committee and Interagency Model Technical Committee
- Updated free flow speed and volume delay functions for WF TDM v8.4
- Updated Mode Choice Model for forthcoming WF TDM v8.4
- Development of a WF Bike Model and methodology for integration with WF TDM v8.4
- Tooele Valley travel demand model update
- Enhancements for WF TDM v8.4 that improve the model's sensitivity to the built environment, handling of external trips, non-home-based work trips, and future school locations and their associated travel
- Peer review of REMM 1.0 model structure, input data, and results
- Updated general plan layer, add Brigham City, Perry, and Willard area to REMM model space
- Update of 2018 intermediary year input datasets and integration of this data and other regionally significant development using REMM's 'pipeline projects' capability
- Continued automation of model output into formats that support visual assessment, mapping and calculation of performance measures
- Furthered understanding of the REMM developer module's ability to allocate development incrementally
- Unconstrained county-wide job and household projections shared to Gardner Policy Institute (GPI) to inform their update of county-wide control numbers that guide REMM forecast analysis
- Enhanced understanding of the REMM model behavior when maximum capacity is assumed
- Incremental improvements to the REMM model structure and coefficients
- Further exploration of cloud computing for scalable REMM and TDM operation
- Technical support for TDM and REMM model application and 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
- Regular meetings of the Interagency Consultation Team

- Coordination with DAQ, UDOT, UTA, MAG, Cache MPO, EPA, FTA and FHWA regarding air quality issues
- Air quality performance measures and reporting
- Support to DAQ for PM_{2.5} and Ozone SIP Development
- Transportation Control Measures as needed

G.2 SOCIOECONOMIC AND TRANSPORTATION DATA

OBJECTIVES:

To develop, verify and maintain socioeconomic estimate and forecast data at the county, place, and TAZ levels.

To collect detailed input data for the development and enhancement of the regional travel and land use models.

To maintain various other databases that support the Regional Travel Demand Model, the regional Real Estate Market Model (REMM), and studies/plans prepared by WFRC and others, including, but not limited to, existing and historical socioeconomic and transportation data.

To perform analysis to assist regional planning efforts, such as the Wasatch Choice 2050 Vision, the Regional Transportation Plan, and the Transportation Improvement Program.

To coordinate with and otherwise assist the US Census Bureau with communications, analysis, and development/distribution of data resources so as to best position Utah for a complete count and best quality data products resulting from the 2020 Census.

To collect, process, and analyze highway, transit, and active transportation data.

ANTICIPATED PRODUCTS:

- Annual socioeconomic estimates
- Analysis of socioeconomic data and forecasts
- Input to short and long-range planning studies
- Continually updated REMM base data set
- 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
- Verification of changes to census statistical boundaries

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 and land use planning.

To maintain a reliable, up-to-date inventory of authoritative spatial datasets, reducing internal and external data redundancy.

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

To promote visualization of geographic information using interactive web map applications.

ANTICIPATED PRODUCTS:

- Geospatial datasets, spatial analysis, and maps in support of the Wasatch Choice Vision, Regional Transportation Plan (RTP), Transportation Improvement Program (TIP), and Transportation Land Use Connection (TLC) goals and activities
- Authoritative geospatial datasets that are appropriately accessible to both internal and external clients via local and web connections
- Technical documentation/metadata for authoritative geospatial datasets
- Performance metrics derived from GIS and analysis of the travel demand model (TDM) and Real Estate Market Model (REMM) land use model
- GIS map layers, interactive web maps, and web services depicting mobility, access to opportunity, and other results from TDM and REMM
- A data management inventory, repository, and best practices guidance document for management of WFRC spatial data

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 Tooele Valley.

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

G.6 MORGAN COUNTY-OGDEN VALLEY RURAL PLANNING ORGANIZATION

OBJECTIVES:

To work with local governments and UDOT to provide a structured transportation planning process for Morgan County and Ogden Valley.

To refine a Morgan County-Ogden Valley Regional Long Range Transportation Plan and advance transportation priorities for Morgan County and Ogden Valley.

To provide a public involvement process.

ANTICIPATED PRODUCTS:

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

H. PUBLIC INVOLVEMENT

OBJECTIVES:

To provide early, on-going, and two-way communication with stakeholder groups, elected and appointed government officials, other government agencies, and private citizens regarding Wasatch Front Regional Council (WFRC) projects, plans, studies, and processes.

To provide forums in which this communication takes place, via public events, written communication, email campaigns, website pages, social media posts, online interactive

maps and/or visualization tools, and other methods. To be performed in coordination with the Utah Department of Transportation (UDOT), Mountainland Association of Governments (MAG), Utah Transit Authority (UTA), Envision Utah, and local governments, to ensure that the public is well informed about the Regional Transportation Plan (RTP), Transportation Improvement Program (TIP), Wasatch Choice 2050 (WC2050) Vision, Transportation and Land Use Connection (TLC) program, Wasatch Front Economic Development District (WFEDD), and other plans and programs.

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 events, including:
 - Online and/or in-person open houses;
 - WC2050 event or similar combined event;
 - RTP and TIP processes;
 - Project-specific public events, many of which will be held in conjunction with other public agencies, including UDOT, UTA, etc.
- Communications content, in both English and Spanish formats;
- Email campaigns;
- Website pages;
- Social media posts;
- Online interactive maps and/or visualization tools; maintenance and use of a stakeholders email distribution list, which currently includes over 3,500 contacts;
- General and program-specific brochures and report cards;
- Speaking engagements at chambers of commerce, and university and college classes, as well as senior, community, environmental, vulnerable community, minority, and disadvantaged groups, etc.;
- Briefings to the news media;
- Publication of RTP and TIP public open houses and/or comment periods in local and regional newspaper ads;
- Visits with environmental justice and other special interest groups, as well as the natural resource agency to receive input on RTP development;
- Presentations to the legislature;
- Distribution of the statewide Utah's Unified Transportation Plan; and
- Documentation of all public involvement efforts

I. COMMUNITY DEVELOPMENT

I.1 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

OBJECTIVES:

To assist in the development of viable urban communities by providing decent housing and a suitable living environment, principally for persons of low and moderate income.

To provide data, planning, technical assistance, management, and other information and services through the Small Cities CDBG Program of the Wasatch Front Region within Morgan, Tooele, and Weber Counties, excluding Ogden City.

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, and planning for affordable housing

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)

FOR BUDGET COMMITTEE REVIEW

DATE: March 28, 2019
AGENDA ITEM: 4b
SUBJECT: **ACTION:** Amend the Accounting and Administrative Policy
PREPARED BY: Loveit Baumgardner

BACKGROUND:

The Utah State Code regarding bonding for Public Treasurers was recently revised to allow for either a fidelity bond OR crime insurance. WFRC purchases general liability insurance from the Utah Local Governments Trust which includes enhanced liability coverage that provides crime insurance in an amount that satisfies the state requirement for Public Treasurers. It is no longer necessary for WFRC to purchase a Treasurer's bond.

The proposed amended Accounting and Administrative Policy adjusts the language to reflect the change in state code and the means by which WFRC meets the new requirement.

EXHIBITS:

Draft Accounting and Administrative Policy (revised 3/28/19)

RECOMMENDATION AND MOTION:

The WFRC Budget Committee recommends and moves that the Council approve the amended Accounting and Administrative Policy

CONTACT INFORMATION:

Loveit Baumgardner, (801) 363-4230 x 1102

**WASATCH FRONT REGIONAL COUNCIL/WASATCH FRONT ECONOMIC
DEVELOPMENT DISTRICT
ADMINISTRATIVE AND ACCOUNTING POLICY
~~10/26/2017~~03/28/2019 (revised)**

DESIGNATION OF THE TREASURER AND CLERK

In compliance with Utah Code 17B-1-633 (1) and Utah Code 17B-1-631 (1) the Wasatch Front Regional Council/Wasatch Front Economic Development District (WFRC) designates the Budget Committee Chair as its Treasurer and the Council's Chief Financial Officer as its Clerk.

The duties of the Treasurer include:

- Sign checks after determining that sufficient funds are available.
- Maintain custody of all money
- Deposit and invest all money in accordance with the Utah State Money Management Act
- Receive all public funds and money payable to the Council.
- Keep an accurate, detailed account of all money received.
- Issue a receipt for money received.

~~The Treasurer must be bonded in an amount not less than 5% of the annual budget. In accordance with Utah State code 51-7-15, Money Management Administration, WFRC provides crime insurance for its Treasurer in an amount to satisfy the state requirement.~~

The duties of the Clerk include:

- Attend meetings and keep a record of the proceedings
- Maintain financial records
- Prepare checks after determining that the claim:
 - o Was authorized by the board or financial officer
 - o Does not over expend the budget
- Present a financial report to the board at least quarterly

The Treasurer and the Clerk may make appropriate delegations of duties as long as the principle of separation of duties is maintained AND the Treasurer and Clerk retain overall responsibility AND provide adequate oversight of the designated responsibilities

ETHICS

WFRC Council members and staff are subject to the Utah Public Officers' and Employees' Ethics Act (Title 67, Chapter 16). This Act prohibits: improper disclosure of private; protected or controlled information; use of official position to secure special compensation, gifts or privileges; engage in activities that would impair independent or good judgement; engage in any activity which is, or appears to be, in conflict with public duties; failure to comply with public disclosure or transparency and; destruction of public records and information.

BUDGET

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, with prior written approval from the Council Chair and the Budget Committee Chair, 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 selected and directed by the Council 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.

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, Treasurer and WFRC Chair for review and approval.

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 time sheets 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.

RECORDS MANAGEMENT AND RETENTION

WFRC is committed to proper maintenance and retention of records. The Public Records Management Act (PRMA), mandates state ownership of government records and requires their effective management (Utah Code 63A-12). Additionally, WFRC is committed to following the Government Records Access and Management Act (GRAMA), the comprehensive law dealing with management of government records and access to those records (Utah Code 63G-2).

Falsifying records, deliberately concealing records, destroying records in bad faith, exploiting [confidential information, or otherwise mishandling records](#) is not acceptable. Employees must take steps to ensure potentially relevant information is not inadvertently destroyed pursuant to document retention schedules or by routine computer operations or common computer settings, such as the automated deletion of emails.

As a state agency, WFRC will also adhere to the Utah State General Records Retention Schedule. It can be found on the Utah Division of Archives and Records Services website. <https://archives.utah.gov/recordsmanagement/grs/stgrslist.html>

WFRC will, at a minimum:

- 1) establish and maintain a records management system on a continuing and active basis;
- 2) create and maintain records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions, designed to furnish information to any agency or person affected by the activities of WFRC;
- 3) identify and take adequate steps to protect confidential and vital records;
- 4) ensure that all information potentially relevant to any GRAMA request, internal or government investigation or lawsuit filed or reasonably anticipated to be filed against WFRC is preserved and provided upon request in a timely manner and;
- 5) cooperate with the Utah Division of Archives and Records Services and all other State Agencies in the conduct of agency records management requirements and requests.

PERSONNEL

Personnel policies are established by the Council and made available to all employees. The Executive Director is responsible for administering the personnel policies. All changes to personnel policy require Council approval.

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.

COMPLIANCE

WFRC will comply with all state and federal regulations regarding financial reporting, budget, public notice, records management and retention, and transparency.

Council members and staff are subject to the Utah Public Officers' and Employees' Ethics Act (Title 67, Chapter 16).

INTERNAL CONTROL: WFRC will appoint a Compliance Administrator responsible for ensuring compliance with applicable regulations. The Compliance Administrator will maintain a log of compliance actions and make that log available to Council members.