



WFRC BUDGET COMMITTEE
Minutes
October 21, 2021 3pm

A meeting was held on Thursday October 21, 2021, via remote connection, due to the safety restrictions put in place by the Utah Governor’s Office, in response to COVID-19 concerns, in Salt Lake City, Utah. The following were present:

2021 BUDGET COMMITTEE	IN ATTENDANCE
DAVIS COUNTY	
Commissioner Bob Stevenson	No
MORGAN COUNTY	
Commissioner Mike Newton	Yes
SALT LAKE COUNTY	
Mayor Jenny Wilson	No
Mayor Jeff Silvestrini	Yes
TOOELE COUNTY	
Councilmember Scott Wardle	Yes
WEBER COUNTY	
Mayor Mike Caldwell	Yes
BOX ELDER COUNTY	
Commissioner Jeff Scott	Yes
Others in Attendance	
Andrew Gruber, WFRC	Wayne Bennion, WFRC
Kurt Mower, WFRC	Andrea Pearson, WFRC
Loveit Baumgardner, WFRC	Tim Rees, KHSA

1. Welcome and Introductions [00:00:03]

Mayor Mike Caldwell, Chair, called the meeting to order at 3:02pm, and turned the time to Andrew Gruber, WFRC, who conducted the meeting at Mayor Caldwell’s request. Andrea Pearson, WFRC, read the names of attendees for the record.

a. ACTION: Minutes of May 3, 2021 [00:01:40]

b. ACTION: Financial statements/check registers for April, May, June, July, and August 2021 and Budget/expenditure reports to date

Mr. Gruber brought attention to the minutes of the meeting held on May 3, and the financial statements included in the meeting materials. Commissioner Mike Newton made a motion to approve the minutes and financial statements as presented. The motion was seconded by Mayor Jeff Silvestrini. The affirmative vote was unanimous.

2. Public Comment [00:02:40]

Mayor Caldwell opened the meeting for public comments. There were none.

3. Budget Amendments and Audit Report [00:03:27]

a. ACTION: FY22 Budget Amendments

Mr. Gruber reminded the Committee that each October, WFRC closes the financial books on the previous fiscal year; this includes verifying the final expenditures, and determining what expenditures and revenues will carry forward from the previous fiscal year (FY21) into the current fiscal year (FY22). WFRC routinely carries forward funding for projects that are multi-year in nature; i.e., a project may be fully budgeted in the first year, but the work is conducted over two or more years, and the associated expenditures and revenues are therefore carried forward into the next fiscal year. This requires an amendment to the current fiscal year (FY22) budget.

As WFRC completed FY21 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,456,260. This resulted principally from spending on some contractual items being carried over into FY22, the majority from Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature. The COVID19 pandemic also caused us to delay or reduce other expenditures. For example, the decennial Household Travel Survey, which was budgeted for approximately \$1,000,000 in FY21, was deferred to FY22 due to the travel disruptions from the pandemic. Furthermore, several budgeted administrative costs were reduced or deferred in FY21, including personnel costs, as vacancies were filled later in the year than expected and salary adjustments were deferred due to fiscal uncertainties. Other costs were also reduced, such as travel.

The adjustments described above, along with a minor change in estimated expenditures for depreciation, are reflected in the line items on the Expenditure by Function page. The adjustments also impact the projected carry-forward into FY23, again reflecting on-going programs or multi-year projects that bridge the FY21 and FY22 years.

[00:08:37] Commissioner Jeff Scott made a motion to recommend that the Council conduct a public hearing and approve a motion to amend the WFRC FY22 Budget as proposed. Councilmember Scott Wardle seconded the motion and the vote was unanimous in the affirmative.

b. ACTION: Review and Approval of WFRC Audit Report for FY21 [00:13:25]

Mr. Gruber introduced Tim Rees, with Karren, Hendrix, Stagg, Allen & Company, who provided information regarding WFRC's FY21 Audit Report. Mr. Rees stated that overall, it was a positive report. There were no material misstatements nor discrepancies. There were no findings of non-compliance related to financial statements, and the auditors have issued an unqualified opinion.

[00:21:00] Councilmember Scott Wardle made a motion to recommend that the Council accept the WFRC FY21 Audit Report as presented. Commissioner Mike Newton seconded the motion and the vote was unanimous in the affirmative.

5. Executive Director's Report [00:22:10]

Mr. Gruber briefly discussed funding on a federal level. Kurt Mower, WFRC provided an update on the process of securing an outside auditor. WFRC will be working with BDO, beginning in November of 2022.

6. Other Business and Adjournment [00:27:33]

The next meeting of the Budget Committee is tentatively set for January 2022, with confirmation and more information forthcoming. The meeting adjourned at 3:29pm.