



WFRC BUDGET COMMITTEE

Minutes

October 12, 2022

A meeting was held virtually on Wednesday October 12, 2022, via Zoom, in Salt Lake City, Utah. The following were present:

2022 BUDGET COMMITTEE	IN ATTENDANCE
DAVIS COUNTY	
Commissioner Bob Stevenson	yes
MORGAN COUNTY	
Commissioner Mike Newton	no
SALT LAKE COUNTY	
Councilmember Aimee Winder Newton	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
Marian Florence, WFRC	Andrea Pearson, WFRC
Kevrine Wells, WFRC	Tim Rees, Auditor with KHSA

1. Introductions and Consent Agenda [00:00:10]

Mayor Mike Caldwell, Chair, called the meeting to order at 11am.[00:02:05] Introductions were completed via roll call.

ACTION: Approval of Minutes of May 12, 2022 [00:00:25]

Commissioner Bob Stevenson made a motion to approve the minutes as written, and Commissioner Jeff Scott seconded. The approval vote was unanimous.

[00:01:25] Financial statements/check registers for April, May, June, July, August, and September 2022, and the Budget Expenditure report to date

Commissioner Bob Stevenson made a motion to approve the financial statements as provided, and Councilmember Scott Wardle seconded. The approval vote was unanimous.

2. Public Comment [00:03:20]

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

3. Budget Amendments and Audit Report

3a. **ACTION: Review and recommend the FY22 WFRC Audit Report to WFRC Council for approval [00:03:30]**

Andrew Gruber, WFRC, presented the FY22 WFRC Audit Report and turned the time to Marian Florence, WFRC, for a brief discussion of the materials. An annual audit of the Council's financial records was performed by Tim Rees from the auditing firm of Karren Hendrix Stagg & Allen and a final draft of the audit report was included in the meeting materials.

The auditors have issued an ***unqualified opinion***. There were no findings or questioned costs. A summary of the audit results may be found on page 51 of the report.

[00:14:34] Mayor Jeff Silvestrini made a motion to recommend that the Council take action to accept the WFRC FY22 Audit Report as presented. Commissioner Bob Stevenson seconded the motion and the affirmative vote was unanimous.

3b. ACTION: Review and recommend the FY23 WFRC Budget and Unified Planning Work Program (UPWP) to WFRC Council for approval [00:15:23]

Andrew Gruber, WFRC, reminded the Committee that each October, WFRC closes the financial books on the previous fiscal year, which includes verifying the final expenditures and determining what expenditures and revenues will carry forward from the previous fiscal year (FY22) into the current fiscal year (FY23). 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 (FY23) budget.

As WFRC completed FY22 and the final expenditures were reviewed, actual spending came in lower than budgeted by \$5,443,616. This resulted principally from spending on some contractual items that were budgeted in FY22 carrying over into FY23.

In addition, since the adoption of the WFRC budget in May 2022, two new grants have been secured or anticipated:

- state funding for the statewide Comprehensive Economic Development Strategy (CEDS);
- federal funding for development of a region-wide Safety Action Plan through the Safe Streets for All (SS4A) discretionary grant program. This also necessitates an *amendment to the FY23 Unified Planning Work Program*. WFRC staff, a planning committee with representation from across the region, and a consultant team will develop a Safety Action Plan for the entire WFRC region to identify effective strategies and project types for reducing transportation fatalities and serious injuries. This Plan will allow local governments to be eligible to apply for SS4A funding to implement safety improvements identified in the Plan.

[00:21:07] Marian Florence, WFRC, provided more explanation of the proposed budget amendments. **[00:29:26]** Commissioner Bob Stevenson made a motion to recommend that the Council take action to approve the FY23 WFRC Budget and Unified Planning Work Program (UPWP) as presented. Mayor Jeff Silvestrini seconded the motion and the affirmative vote was unanimous.

4. Executive Director Report [00:29:57]

Andrew Gruber, WFRC, expressed his thanks to Marian and Kevrine for their dedicated work as WFRC's finance team. Mr. Gruber then informed the Committee that in the January 2023 meeting, we will be presenting some proposed updates and modifications to the WFRC Accounting & Administrative Policy.

5. Other Business and Adjournment [00:34:33]

The next meeting of the Budget Committee will be in January 2023. More information and calendar appointments will be forthcoming. Mayor Caldwell asked if there were any other business items to discuss. There were none. Mayor Jeff Silvestrini made a motion to adjourn the meeting and Commissioner Jeff Scott seconded. The affirmative motion was unanimous and the meeting adjourned at 11:37am.