

**DATE:** October 21, 2021  
**AGENDA ITEM:** 6a  
**SUBJECT:** **PUBLIC HEARING AND ACTION:** Amend FY22 Budget  
**PREPARED BY:** Kurt Mower

**BACKGROUND:**

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 that were budgeted in FY21 carrying over into FY22, the majority from Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature. In fact, the FY22 budget amendments are almost entirely in the contractual line item, reflecting this carryforward. The COVID19 pandemic also caused us to delay or reduce other expenditures in FY21. 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.

As a result of the reduced expenditures in FY21, the amount of funds that carried forward from FY21 into FY22 was higher than was budgeted, resulting in an increase in the FY22 budget as some spending shifts from FY21 to FY22.

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.

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

**RECOMMENDATION:**

The WFRC Budget Committee and staff recommend that the Council conduct a public hearing and approve a motion “to amend the WFRC FY22 Budget as proposed.”

**CONTACT PERSON:**

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**EXHIBITS:** Draft Amended Budget FY22 with Footnotes

**October 21, 2021 Draft Amended  
Wasatch Front Regional Council FY 2022 Budget**

**Source of Funds**

	<b>FY 2022</b> Approved 5/27/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference		
<b>Federal Sources:</b>					
Federal Highway Administration - PL	3,128,554	3,521,461	392,907	13%	1
Federal Highway Administration - STP	2,807,443	4,356,815	1,549,372	55%	2
Federal Transit Administration	740,214	686,216	-53,998	-7%	3
Dept. of Housing and Urban Development	52,300	52,300	0	0%	
Economic Development Administration	405,431	445,540	40,109	10%	4
<b>Total Federal Sources</b>	<b>7,133,942</b>	<b>9,062,332</b>	<b>1,928,390</b>	27%	
<b>State Sources:</b>					
Utah GOPB (CPG match)	140,000	140,000	0	0%	
Community Impact Board	2,000	2,000	0	0%	
UDOT - TLC	307,200	623,108	315,908	103%	5
UDOT - Joint Planning Projects	0	40,973	40,973	100%	6
UDOT - Model Development	92,597	92,903	306	0%	
<b>Total State Sources</b>	<b>541,797</b>	<b>898,984</b>	<b>357,187</b>	66%	
<b>Local Sources:</b>					
Dedicated Project Funds	1,378,145	1,597,177	219,032	16%	7
MAG - Joint Projects	0	42,361	42,361	100%	6
UTA - TLC	187,500	295,319	107,819	58%	5
UTA - Joint Projects	0	33,347	33,347	100%	6
UTA - Transit Sales Tax	182,554	219,198	36,644	20%	8
Local Contribution	326,225	326,225	0	0%	
<b>Total Local Sources</b>	<b>2,074,424</b>	<b>2,513,628</b>	<b>439,204</b>	21%	
<b>TOTAL SOURCES</b>	<b>9,750,164</b>	<b>12,474,944</b>	<b>2,724,781</b>	28%	

### Expenditure by Function

Expenditure	FY 2022 Approved 5/27/21	FY 2022 Proposed	FY 2022 Difference	
Salaries/Employee Benefits	4,623,250	4,623,250	0	0%
Contractual	4,009,622	6,729,444	2,719,822	68% 9
Audit and Accounting	26,250	26,250	0	0%
Dues & Subscriptions	26,475	26,475	0	0%
Equipment Depreciation	114,000	119,000	5,000	4% 10
Equipment Maintenance	55,000	55,000	0	0%
Insurance	13,000	13,000	0	0%
Legal	10,000	10,000	0	0%
Printing and Publication	10,950	10,950	0	0%
Rent	435,000	435,000	0	0%
Supplies/Software/Sponsorships	132,250	132,250	0	0%
Telephone/Data	35,000	35,000	0	0%
Training	66,000	66,000	0	0%
Travel	79,760	79,760	0	0%
Total Expenditures	9,636,557	12,361,379	2,724,822	28%
Amounts expected to carry into next FY	113,607	113,565	-42	0%
<b>TOTAL BUDGET</b>	<b>9,750,164</b>	<b>12,474,944</b>	<b>2,724,780</b>	<b>28%</b>

### Expenditure by Program

Program	FY 2022 Approved 5/27/21	FY 2022 Proposed	FY 2022 Difference		
Consolidated Transportation Planning Grant	5,270,867	5,646,420	375,553	7%	11
Transportation & Land Use Connection	2,155,600	4,352,220	2,196,620	102%	5
Household Travel Survey	1,362,896	1,362,896	0	0%	
Economic Development	140,000	140,000	0	0%	
Local Government Service	110,225	110,225	0	0%	
Model Development	134,845	135,264	419	0%	
Joint Planning Projects	0	112,079	112,079	100%	6
Legislative Consulting	146,000	146,000	0	0%	
CDBG - Tooele	50,000	50,000	0	0%	
Mobility Management	10,000	10,000	0	0%	
Tooele Valley RPO	10,000	10,000	0	0%	
Morgan RPO	10,000	10,000	0	0%	
Community Impact Board	2,000	2,000	0	0%	
Davis County Prop 1 Assistance	10,000	10,000	0	0%	
CDBG CV Business Assistance	2,300	2,300	0	0%	
EDA Economic Recovery	335,431	375,540	40,109	100%	4
<b>TOTAL EXPENDITURES</b>	<b>9,750,164</b>	<b>12,474,944</b>	<b>2,724,780</b>	<b>-78%</b>	

### Local Contributions

<b>County</b>	<b>FY 2022</b> Approved 5/27/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference		
Box Elder, 1 voting member	13,406	13,406	0	0%	12
Davis, 4 voting members	71,502	71,502	0	0%	
Morgan, 1 voting member	13,406	13,406	0	0%	
Salt Lake, 8 voting members	143,001	143,001	0	0%	
Tooele, 1 voting member	13,406	13,406	0	0%	
Weber, 4 voting members	71,502	71,502	0	0%	
<b>TOTAL</b>	<b>326,224</b>	<b>326,224</b>	<b>0</b>	<b>0%</b>	

### General Fund

	<b>FY 2022</b> Approved 5/27/21	<b>FY 2022</b> Proposed	<b>FY 2022</b> Difference	
Revenue				
Local Sources	0	0	0	0%
Other	1,600	1,600	0	0%
Interest	0	0	0	0%
Total revenue	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Expenditures				
Operating expenses	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Total expenditures	<u>1,600</u>	<u>1,600</u>	<u>0</u>	0%
Excess of revenue over expenditures (usage of fund balance)	0	0	0	
Other sources				
Transfers in	0	0	0	
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	
Net change in fund balance	0	0	0	

### Special Projects Fund

	FY 2022 <small>Approved 5/27/21</small>	FY 2022 <small>Proposed</small>	FY 2022 <small>Difference</small>		
<b>Revenue</b>					
Federal Sources	7,133,942	9,062,332	1,928,390	27%	13
State Sources	541,797	898,984	357,187	66%	13
Local Sources	2,074,424	2,513,628	439,204	21%	13
Interest Income	12,500	12,500	0	0%	
Total revenue	9,762,663	12,487,444	2,724,781		
<b>Expenditures</b>					
Planning	9,750,164	12,474,944	2,724,780	28%	13
Capital Outlay	45,000	66,743	21,743	48%	14
Total expenditures	9,795,164	12,541,687	2,724,780		
Excess of revenue over expenditures (usage of fund balance)	-32,501	-54,243	2		
<b>Other sources</b>					
Transfers in	0	0	0		
Transfers out	0	0	0		
Net change in fund balance	-32,500	-54,243	2		

### Building Fund

	FY 2022 Approved 5/27/21	FY 2022 Proposed	FY 2022 Difference	
Revenue				
Interest Income	<u>12,000</u>	<u>12,000</u>	<u>0</u>	0%
Total revenue	12,000	12,000	0	
Expenditures				
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	
Total expenditures	0	0	0	
Excess of revenue over expenditures (usage of fund balance)	12,000	12,000	0	
Other sources				
Transfers in	0	0	0	
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	
Net change in fund balance	12,000	12,000	0	



FY22 Amended Budget – October 21, 2021

Footnotes

1. The increase in FHWA - PL is for consulting contracts that were budgeted in FY21 but were not spent before the end of the fiscal year. These contracts are ongoing and carried forward to FY22.
2. The increase in FHWA STP funds is for consulting contracts under the Transportation and Land Use Connection Program (TLC) for projects budgeted in previous years but not completed prior to the end of FY21. These contracts are carried forward into FY22.
3. The decrease in Federal Transit Administration funds reflects the actual amount of FTA 5303 funds apportioned to WFRC. This amount was unknown but estimated in the FY22 budget approved May 27, 2021. Utah Transit Authority provides matching funds for these FTA 5303 funds and that match is shown in the Local Sources section of the Sources of Funds page.
4. WFRC received a grant from the Economic Development Administration to assist local governments with economic recovery due to the COVID19 pandemic. The total grant of \$400,000 covers a two-year period and includes \$60,000 for WFRC staff expenses for administration over that same two-year period. The increase shown here reflects projects from FY21 that were not completed prior to fiscal year end and are being carried forward into FY22.
5. The increases in UDOT-TLC and UTA-TLC are funds that were included in the FY21 budget for TLC projects that were not completed prior to the end of FY21. These projects are ongoing, and are carried forward into FY22.
6. WFRC, in partnership with the Utah Department of Transportation, Utah Transit Authority, and Mountainland Association of Governments, enters into contracts for joint planning projects or studies. The amounts shown here were included in the FY21 budget but were not spent prior to fiscal year-end. These projects are ongoing and are carried forward into FY22. These joint projects are expected to be completed in FY22. Partner funds for joint planning projects include:
  - \$38,129 for mode choice model update
  - \$73,950 for Utah parking modernization initiative
7. The change to Dedicated Project Funds includes funds for projects budgeted in FY21 that are ongoing and expected to be completed in FY22 and FY23, and are therefore carried forward into FY22. The funding shown here includes:
  - \$10,000 for Tooele Valley RPO
  - \$10,000 for Davis County Prop 1 assistance
  - \$10,000 for Morgan RPO
  - \$705,897 for Household Travel Survey
  - \$37,759 for Joint Projects
  - \$823,521 for Transportation and Land Use Connection Program (includes Salt Lake County contributions and local match for TLC projects)

8. The increase in Transit Sales Tax is for projects budgeted in FY21, but not completed before the end of the fiscal year and carried forward to FY22.
9. The increase in contractual expenditures results from projects budgeted in FY21 that are ongoing and expected to be completed in FY22 and FY23, and are therefore carried forward into FY22 or FY23. It also includes contractual amounts that will pass through WFRC to consultants for the EDA COVID19 recovery efforts. Anticipated contractual expenditures include:
  - \$1,362,896 for Household Travel Survey
  - \$32,000 for model development
  - \$25,000 for web app development
  - \$23,496 for GIS technical assistance
  - \$25,000 for estimating tool for bike facilities
  - \$90,026 for Utah parking modernization initiative
  - \$50,000 for regional freight study
  - \$35,000 for highway and transit public subsidy analysis
  - \$30,000 for Unified Plan Financial Model update
  - \$25,000 for human resource consulting
  - \$15,000 for internal auditing consulting
  - \$16,489 for salary survey
  - \$146,000 for State and Federal governmental affairs consulting
  - \$75,000 for communications and public outreach
  - \$76,258 for mode choice model update
  - \$50,000 for WC Vision/SB34 communications tool
  - \$35,000 for web interactive capabilities
  - \$50,000 for RTP uncertainty planning/enviro linkage
  - \$178,335 for planning studies undesignated
  - \$15,500 for fiscal policy analysis
  - \$79,384 for ATO methodology
  - \$25,000 for Our Communities After COVID-19 initiative
  - \$50,000 for Wasatch Bikeways initiative
  - \$50,000 for multimodal grid
  - \$50,000 for regional street connectivity
  - \$25,000 for bike counter procurement, construction, maintenance program study
  - \$49,283 for streetlight data subscription
  - \$4,990 for Ebus monitor study
  - \$3,699,787 for Transportation and Land Use Connection projects
  - \$340,000 for EDA COVID19 recovery projects
10. The increase in Equipment Depreciation is for additional depreciation on leasehold improvements included in last year's capital outlay budget. At the time the FY22 budget was adopted, the amount for depreciation for the project was unknown. This budget amendment includes additional depreciation for this project.

11. The increase in the Consolidated Transportation Planning Grants is for consulting contracts in process but not completed before the end of FY21. These contracts are carried forward to FY22.
12. There was no change to annual county dues.
13. The changes in the special projects fund reflect the amendments described in the footnotes above.
14. The increase in capital outlay reflects the boardroom acoustic remediation project that was budgeted in FY21 but not completed prior to fiscal year end. The remaining amount due for the project is carried forward into FY22.