

DATE: October 16, 2023
AGENDA ITEM: 3b
SUBJECT: **PUBLIC HEARING AND ACTION:** Amend FY24 Budget
PREPARED BY: Marian Florence, Chief Financial Officer

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 (FY23) into the current fiscal year (FY24). 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 (FY24) budget.

As WFRC completed FY23 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$7,373,551. This resulted principally from spending on some contractual items that were budgeted in FY23 carrying over into FY24, the majority in two programs:

- Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature;
- Station Area Planning funds that are shared between MAG and WFRC pursuant to HB462 (2022). This work is ongoing; all available funds for our area are reflected in the amended FY24 budget, even though we expect some of the work will carry over into FY25.

The FY24 budget amendments are mainly in the contractual line item, reflecting the ongoing expenses associated with multi year projects. Other adjustments are in the supplies, insurance, travel/training, and new carry forward lines to reflect updated cost estimates and ongoing programs that we anticipate in coming years.

The increase in the FY24 budget is roughly equal to the difference in budgeted to actual expenditures in FY23, reflecting the continuation of multi-year projects budgeted in FY23.

The adjustments described above are reflected in the line items on the Expenditure by Function page. The adjustments also impact the projected carry-forward into FY25, again reflecting on-going programs or multi-year projects that bridge the FY24 and FY25 years.

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

The Budget Committee has reviewed and discussed the proposed amended FY24 budget.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council conduct a public hearing and approve a motion “to amend the WFRC FY24 Budget as proposed.”

CONTACT PERSON:

Marian Florence, Chief Financial Officer, mflorence@wfr.org 801-363-4250 x1120

EXHIBITS: Draft Amended FY24 Budget with Footnotes

Proposed Amended Budget October 2023									
Wasatch Front Regional Council FY 2024 Budget									
Expenditure by Function/Line Item									
Expenditure	June, 2022	October, 2022	June, 2023	May, 2023	October, 2023				
	FY 2022 Actual	FY2023 Final Budget	FY 2023 Actual	FY 2024 Initial Budget	FY 2024 Revised Budget				Footnote
Salaries/Employee Benefits	4,153,854	5,020,111	4,716,801	5,454,053	5,454,053	0	0%		
Contractual	2,301,285	11,005,430	4,319,322	4,319,800	11,399,691	7,079,891	164%	1	
Audit and Accounting	11,034	19,318	14,000	20,000	20,000	0	0%		
Dues	38,673	30,508	28,213	30,000	30,000	0	0%		
Equipment Depreciation	69,235	10,000	0	0	0	0	0%		
Equipment Maintenance	45,475	64,851	60,166	65,000	65,000	0	0%		
Insurance	11,358	15,500	15,199	16,500	20,000	3,500	21%	2	
Legal	0	50,000	41,243	20,000	20,000	0	0%		
Printing and Publication	0	11,600	0	5,300	5,300	0	0%		
Rent	437,477	448,721	447,930	468,667	468,667	0	0%		
Supplies/Software/Subscriptions	95,689	330,667	180,358	190,538	216,938	26,400	14%		
Telephone/Data	32,794	38,359	37,025	40,000	40,000	0	0%		
Training and Travel	85,122	188,670	161,743	163,377	185,877	22,500	14%	3	
Total Expenditures	7,281,996	17,233,735	10,022,000	10,793,235	17,925,526	7,132,291	66%		
Amounts expected to carry into next FY	-268	161,818		33,644	424,538	390,894	1162%	4	
TOTAL	7,281,728	17,395,554	10,022,000	10,826,879	18,350,062	7,523,183	69%	5	
Expenditure by Program									
Program	FY 2022	FY2023	FY 2023	FY 2024	FY 2024				
	Actual	Final Budget	Actual	Initial Budget	Revised Budget				
Consolidated Transportation Planning Grant	4,413,207	5,789,467	5,020,393	5,767,437	5,785,084	17,647	0%	6	
Transportation & Land Use Connection	1,976,815	4,533,898	2,130,996	2,435,721	6,136,081	3,700,360	152%	7	
Household Travel Survey	0	1,740,000	1,243,460	0	496,631	496,631	100%	8	
Economic Development	99,140	169,389	204,389	140,000	163,750	23,750	17%	9	
Statewide CEDS		100,000	45,258	0	54,742	54,742	100%	10	
Local Government - Other	45,485	391,480	104,618	134,971	409,653	274,682	204%	11	
Model Development	135,996	145,687	135,198	147,550	137,500	-10,050	-7%	12	
Joint Projects	0	270,770	280,770	0	469,067	469,067	100%	13	
Legislative Consulting	146,000	146,000	146,000	146,000	146,000	0	0%		
CDBG - Tooele	50,000	50,000	50,000	50,000	50,000	0	0%		
Mobility Management	2,840	10,000	1,156	10,000	10,000	0	0%		
Tooele Valley RPO	9,630	19,913	11,045	10,000	18,869	8,869	89%	14	
Morgan RPO	4,203	9,605	5,078	10,000	8,327	-1,673	-17%	14	
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%		
Davis County Local Option Assistance	0	20,000	20,000	10,000	10,000	0	0%		
Station Area Planning	0	2,530,000	621,642	1,000,000	3,333,359	2,333,359	233%	15	
Safe Streets for All		969,000	0	805,200	969,000	163,800	20%	16	
Local Government Admin				158,000	150,000	-8,000	-5%	17	
EDA CARES Act	394,756	0	0	0	0	0	0%		
Community Development Activities (IHC)	1,655	498,345	0	0	0	0	0%	18	
TOTAL EXPENDITURES	7,281,728	17,395,554	10,022,003	10,826,879	18,350,063		69%	5	
Source of Funds									
	FY 2022	FY2023	FY 2023	FY 2024	FY 2024				
	Actual	Final Budget	Actual	Initial Budget	Revised Budget				
Federal Sources:									
Federal Highway Administration - PL	2,345,273	3,144,998	2,393,574	3,141,111	3,141,111	0	0%		
Federal Highway Administration - STP	2,016,640	4,324,152	2,584,975	2,436,258	4,904,464	2,468,206	101%	19	
Federal Highway Administration - SS4A		775,200	0	775,200	775,200	0	0%		
Federal Transit Administration	679,056	889,096	880,252	891,435	891,435	0	0%		
Dept. of Housing and Urban Development	50,000	50,000	50,000	50,000	50,000	0	0%		
Economic Development Administration	444,326	184,694	147,452	70,000	136,617	66,617	95%	20	
Total Federal Sources	5,535,295	9,368,140	6,056,253	7,364,004	9,898,827	2,534,823	34%		
State Sources:									
Utah GOPB	140,000	290,000	290,000	290,000	290,000	0	0%		
GOPB Local Government Advisor				158,000	150,000	-8,000	-5%	17	

Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%	
UDOT - TLC	324,406	641,816	425,512	315,000	605,803	290,803	92%	7
UDOT - Joint Projects	9,017	88,166	98,657	0	68,924	68,924	100%	13
UDOT - Model Development	81,900	100,512	97,311	107,712	100,000	-7,712	-7%	12
UDOT - Safe Streets for All		30,000	0	30,000	30,000	0	0%	
UDOT - Household Travel Survey		400,091	285,903	0	114,188	114,188	100%	8
UT/GOEO - Station Area Planning		2,500,000	591,641	1,000,000	3,323,359	2,323,359	232%	15
Total State Sources	557,323	4,052,585	1,791,024	1,902,712	4,684,274	2,781,562	146%	
Local Sources:								
Dedicated Project Funds	270,789	2,616,873	922,470	689,418	2,336,224	1,646,806	239%	21
MAG - Joint Projects/Model Development	0	50,982	52,950	0	74,241	74,241	100%	13
UTA - TLC	181,395	344,924	240,804	300,000	404,120	104,120	35%	7
UTA - Joint Projects	0	100,547	114,644	0	363,401	363,401	100%	13
UTA - Transit Sales Tax	162,174	276,798	259,152	219,774	238,005	18,231	8%	22
Local Contribution	324,750	334,706	334,706	350,971	350,971	0	0%	
Donation (Intermountain Healthcare)	250,000	250,000	250,000	0	0	0	0%	18
Total Local Sources	1,189,108	3,974,830	2,174,726	1,560,163	3,766,962	2,206,799	141%	
TOTAL SOURCES	7,281,726	17,395,554	10,022,003	10,826,879	18,350,063	7,523,184	69%	5
Local Contributions								
	FY 2022	FY2023	FY 2023	FY 2024	FY 2024			
County	Actual	Final Budget	Actual	Initial Budget	Revised Budget			
Box Elder, 1 voting member	13,406	13,755	13,755	14,423	14,423		0.00%	
Davis, 4 voting members	71,502	73,361	73,361	76,926	76,926		0.00%	
Morgan, 1 voting member	13,128	13,755	13,755	14,423	14,423		0.00%	
Salt Lake, 8 voting members	143,001	146,719	146,719	153,850	153,850		0.00%	
Tooele, 1 voting member	13,406	13,755	13,755	14,423	14,423		0.00%	
Weber, 4 voting members	70,307	73,361	73,361	76,926	76,926		0.00%	
TOTAL	324,750	334,706	334,706	350,971	350,971		0.00%	

FY24 Revised Budget Footnotes

1. The increase in contractual expenditures results from projects budgeted in FY23 that are ongoing and expected to be completed in FY24 and FY25, and are therefore carried forward into FY24. It also includes contractual amounts that will pass through WFRC to consultants for the Transportation and Land Use Connection Program, Household Travel Survey, Station Area Planning, Safe Streets for All, and several joint projects. Broadly stated, the increase reflected in the budget amendment comes from \$3.7M in TLC carry forward and ongoing projects, \$2.3M in Station Area Planning and about \$500K each from joint projects and the final Household Travel Survey - see below for detail.

- \$6,136,081 – Transportation and Land Use Connection (TLC) Program
- \$3,333,359 – Station Area Planning from state funds pursuant to HB462
- \$895,700 – Safe Streets for All
- \$467,067 – Joint Projects (see footnote 13)
- \$496,631 – Household Travel Survey (see footnote 8)
- \$146,000 – State and federal legislative consulting
- \$75,000 – External Forces and Policies Study
- \$75,000 – Communications and public outreach
- \$60,000 – Progress Monitoring System: methods and GUI customization
- \$59,292 – Planning studies undesignated
- \$50,000 – Regional Micro-Mobility Study
- \$50,000 – Wasatch Front Trail Network
- \$50,000 – Statewide CEDS dashboard
- \$50,000 – WFRC Website redesign
- \$40,000 – Induced Demand in RTP Analytics and Decision-making
- \$20,000 – GIS technical work
- \$15,000 – Utah's Unified Transportation Plan Financial Model
- \$10,000 – Internal audit and HR consulting
- \$5,000 – Regional Freight Demonstration/Follow Up

2. Utah Local Governments Trust (ULGT) confirmed FY24 increases in insurance costs, which were slightly higher than previously estimated.

3. Training and Travel is increased to more closely align with the FY23 budget, with travel costs rising and employees participating in conferences as speakers and presenters.

4. The carry forward amount into FY25 represents funds that we anticipate will be used for ongoing programs and multi-year projects.

5. The proposed FY24 budget increases 69% over the original FY24 budget. This is due primarily to carry forward in ongoing projects in the Transportation and Land Use Connection (TLC), Household Travel Survey, and Station Area Planning programs. Carry forwards of this nature, and new funds being provided, are common and are routinely anticipated for WFRC.

6. The Consolidated Planning Grant (CPG) program budget is amended to reflect local carry forward funds in programs operating in conjunction with the CPG.

7. The majority of TLC funding is committed to specific projects that often span multiple fiscal years. The amended budget figure reflects all currently committed projects, including the newly awarded projects budgeted in May. TLC funding amounts from UDOT and UTA are amended to reflect carry forward funding which is dedicated to TLC projects that are ongoing in addition to annual support amounts of \$315,000 (UDOT) and \$300,000 (UTA). The updated budget also reflects funding from IHC to support community development projects (see footnote 18).

8. The Household Travel Survey did not conclude in FY23, so the final planned expenses are reflected in FY24.

9. Wasatch Front Economic Development District (WFEDD) planning efforts typically operate on a budget of \$140K a year, but because consultant work on the current CEDS is finalizing in the first quarter of FY24, WFRC received permission from the EDA to increase the budget for FY24, maintaining the three year total grant amount.

10. The Statewide CEDS planning effort did not conclude in FY23, so the final expenses for crafting an economic development dashboard are reflected in FY24.

11. The amended budget includes carry forward from FY23, which is dedicated to efforts to support local governments.

12. A new agreement between MAG, UDOT and WFRC has determined a set contribution from partner agencies to support modeling work by several employees in our Analytics department.

13. Joint projects are those projects WFRC engages in that include support from UDOT, UTA, Mountainland Association of Governments (MAG), and other planning partners. The amended budget includes those projects that are in process or new for FY24:

- \$292,560 – Economic Impact of the UTP (significant funding from UTA)
- \$76,634 – Parking Modernization Study
- \$39,619 – Regional Transit Signal Priority
- \$29,729 – Utah's Unified Transportation Plan website and social media kit
- \$18,025 – Travel Demand Mode Choice model enhancement
- \$12,500 – Modeling Consulting Work

14. The Tooele Valley RPO and Morgan RPO programs rely on current year contributions and carry forward. Both programs have been adjusted to match current levels of revenue.

15. Station Area Planning funds, provided pursuant to HB462 (2022) by the Governor's Office of Economic Opportunity, are shared between MAG and WFRC to provide planning assistance to local communities as they develop the required Station Area Plans and update their general plans and zoning. A total of \$5M was allocated beginning in FY23 to support communities in developing plans for the 95 station areas in Utah; MAG and WFRC are collaborating to use this funding to bring all stations into compliance. We initially budgeted \$2.5M as a placeholder in FY23. MAG has fully awarded the funds necessary to cover their

Station Area Plans, so WFRC has budgeted remaining funds to cover the many stations in our area, in addition to the \$1.2M already awarded to many station area projects. A portion of this effort will likely carry forward into FY25.

16. Local match funds for Safe Streets for All were not included in the original FY24 budget because they were initially included in the FY23 budget. The project actually kicked off in July (in FY24), so the amended budget includes the full amount of the project, including local funds carried forward for this purpose.

17. The amended budget reflects the updated funding amount for the state-funded Local Government Administrator position.

18. Over the past two fiscal years, Intermountain Health donated funds to support community development projects and the donations were reflected in this line. For FY24, any unused funds were carried forward and allocated to specific projects in the Transportation and Land Use Connection program. The IHC donation is therefore now reflected in the TLC line (see footnote 7).

19. The majority of 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 FY23; therefore these contracts are carried into FY24. The increase also includes the STP funds dedicated to the Household Travel Survey, which will conclude in FY24.

20. EDA funding has been adjusted to reflect two increases: WFEDD additional work (footnote 9) and the carry forward of Statewide CEDS funds (footnote 10).

21. The change to Dedicated Project Funds includes funds for projects budgeted in FY23 that are ongoing and expected to be completed in FY24, and are therefore carried forward into FY24. The funding shown here includes:

- \$591,907 – Salt Lake County for TLC program (includes carry forward)
- \$581,456 – Local match for TLC awarded projects (includes carry forward)
- \$498,345 – IHC funds for community development projects (carry forward)
- \$166,962 – Local partners' share of Household Travel Survey
- \$163,800 – Safe Streets for All local contribution
- \$146,000 – State and federal Legislative Consulting
- \$81,875 – WFEDD EDA Planning Grant local contribution
- \$58,682 – Local contributions carry forward
- \$18,869 – Local funds for Tooele Valley RPO (includes carry forward)
- \$10,000 – Davis County local option assistance
- \$10,000 – Station Area Planning local funds
- \$8,327 – Local funds for Morgan RPO

22. Transit Sales Tax funds are used to match the Federal Transit Administration Section 5303 fund and to fund specific activities to support transit planning and implementation efforts. Amended number reflects carry forward from FY23.

DATE: May 11, 2023
AGENDA ITEM: 6a
SUBJECT: **ACTION:** Approve FY24 WFRC Goals, Budget, and Unified Planning Work Program (UPWP)
PREPARED BY: Marian Florence, Chief Financial Officer
Wayne Bennion, Director of Short Range Planning

BACKGROUND:

Wasatch Front Regional Council (WFRC) staff, in coordination with the WFRC Budget Committee, has identified proposed agency goals and prepared a draft budget and Unified Planning Work Program (UPWP) that outline the objectives and activities that WFRC plans to undertake in fiscal year 2024.

The WFRC Budget Committee reviewed the suggested goals, draft budget and UPWP on March 6, 2023, and the Regional Council reviewed these three items at its meeting on March 23, 2023. The Regional Council made these available for review by the public and by the County Councils of Governments (COGs).

The proposed budget is the same as that proposed and reviewed in March, except for a final revenue adjustment of \$2,339 which reflects confirmed funding amounts from the FTA. In preparing this proposed budget, WFRC invited public comment and reviewed projections for Federal, State and Local revenues. Below is a description and list of the goals, a summary of the UPWP, and discussion about key aspects of the budget for Council approval.

WFRC Goals

Each year WFRC adopts a high-level set of goals and priorities to help shape its activities for the next year. These goals are developed through review of the WFRC's adopted Mission & Roles, reflection on the agency activities and accomplishments for the previous year, and a discussion among the WFRC staff, in consultation with the WFRC Council leadership. The goals are not meant to be a comprehensive list of all of WFRC's activities, but rather to articulate priority activities for the agency in FY24. The WFRC Unified Planning Work Program (UPWP) comprehensively lists all of WFRC's activities. These goals are for WFRC as an organization; they are not intended to be goals for the condition of the region. The [Wasatch Choice Vision](#) goals, as adopted by the Council, serve that purpose.

The proposed WFRC FY24 goals are as follows:

1. Collaboratively advance the Wasatch Choice Vision as a framework for integrating transportation, land use, and economic development, to best address growth-related opportunities and challenges
2. Effectively administer ongoing plans and programs
3. Provide subject-matter expertise to federal, state, and local officials and policymakers
4. Strive for organizational excellence

Not surprisingly, the FY24 goals are similar to the FY23 goals. This reflects the continuity in our organizational mission and roles, and the fact that most of our activities are ongoing and span

multiple years. The proposed goals, with more detailed descriptions, are included as an exhibit to this memo.

Unified Planning Work Program

The UPWP outlines the work tasks that WFRC will pursue during FY24 in collaboration with cities, counties, UDOT, UTA, and other partners. Among the primary tasks are assisting local communities with growth, transportation, and planning issues; initiating development of the 2027-2050 Regional Transportation Plan, Utah's Unified Transportation Plan, and Wasatch Choice Regional 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

The overall budget proposed for FY24 remains virtually unchanged from the draft presented in March. The only adjustment was made to reflect the confirmed funding amounts from the Federal Transit Administration (an increase of \$2,339 which in turn affected the funding formula for matching transit sales tax funds). At WFRC, our original budget presented in the spring represents new or ongoing projects and funding anticipated for the coming fiscal year. We typically see modest growth in our core planning programs, and any major changes usually come from the completion or initiation of projects outside those two main areas. The percentage change noted in our budget references the FY23 budget approved in May 2022, and shows that the major differences for FY24 are in our contractual line item for the Household Travel Survey, Station Area Planning, and Safe Streets for All projects.

Expenditures:

The budget for FY24 shows a decrease of 19% below the FY2023 budget adopted in May of 2022. The decrease reflects the 2023 conclusion of the Household Travel Survey project and a recalibration of the budget for our efforts in Station Area Planning.

The FY24 budget functions as a legal limit on expenditures, and of course we do not have to spend everything that is budgeted; in fact we routinely come in under budget. As we move towards and into FY24, we will continue to assess our needs and have the ability to make budget adjustments as may be warranted.

The major expenditure in the budget is for staff salary and benefits. The budget includes funding to maintain the current full-time staff of 30, and the addition of one new Community and Economic Development (CED) planner and a state-funded Local Government Administrator. The new CED planner is funded through increased federal funding from the multi-year Infrastructure Investment and Jobs Act (IIJA) and will allow WFRC to provide further technical planning assistance to our communities as Utah continues to confront the challenges associated with rapid growth. Consistent with past practice, the budget also includes an overall personnel line item increase of nine percent that functions as a cap for salary and employee benefit cost adjustments, including group health insurance. WFRC annually surveys peer organizations to remain consistent with cities, counties and the State of Utah with regards to COLA and merit increases.

Consultant contracts represent the second largest expenditure in the FY24 budget. The footnotes to the budget provide details of anticipated consulting contracts. The following are descriptions of three significant areas of consultant expense:

- The largest element of contractual expenditures (approximately \$2.4M in FY24) are for planning and technical assistance on Transportation and Land Use Connection (TLC) program projects funded with WFRC's federal Surface Transportation Program funds and contributions from UDOT, UTA, and Salt Lake County, as well as local matching funds. Some of the current TLC projects will not be completed before the end of FY23 and will be carried forward to FY24, with a budget amendment to be made in October 2023 when final accounting for FY23 is completed, reflecting the multi-year nature of the program. Much of the variation in the contractual line item reflects those TLC program consultant expenses, which are fully budgeted in one year and then often roll into the next.
- Station Area Planning funds, provided pursuant to HB462 in 2022 by the Governor's Office of Economic Opportunity, are shared between MAG and WFRC to provide planning assistance to local communities as they develop the required Station Area Plans and update their general plans and zoning. A total of \$5M was allocated beginning in FY23 to support communities in developing plans for the 88 station areas in Utah; MAG and WFRC are collaborating to use this funding to bring all stations into compliance. We initially budgeted \$2.5M as a placeholder in FY2023; we now anticipate expending roughly \$1.5M in FY23; and we are budgeting \$1M in FY24.
- In January 2023, WFRC was awarded a Safe Streets and Roads for All (SS4A) grant to develop a region-wide Comprehensive Safety Action Plan. In consultation with several counties and cities within the WFRC area, development of this Safety Plan will occur throughout FY24 and ultimately enable local jurisdictions to apply for federal implementation grants upon completion of the plan. Safe Streets for All will use approximately \$731,900 in consulting expense in FY24.

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

Revenues:

Federal transportation funds continue to be WFRC's main source of revenue. Most of WFRC's federal funding comes through the U.S. Department of Transportation. The recent federal transportation funding reauthorization, the Infrastructure Investment and Jobs Act (IIJA), included overall increases in funding for transportation infrastructure. The IIJA also included increases in funding for planning work, through both the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). After that initial increase seen in our revenues in FY23, the annual funding levels are expected to remain approximately the same over the remaining few years of IIJA. The funding levels in the IIJA help the Regional Council keep pace with inflation, maintain financial stability, and provide meaningful service to the region.

The IIJA included an approximately 10% increase (approximately \$3.4M annually) in Surface Transportation Program (STP) funding, which is principally for transportation infrastructure improvements, with projects selected through an annual competitive regional process. Consistent with the regular practice of the WFRC Council, the FY24 budget continues to include a modest portion of the STP funding to support our overall planning work (2.7% of the total STP amount), and to support the TLC Program (2.6%).

The budget includes continuing federal funding from the Small Cities Community Development Block Grant (CDBG) program at \$50,000 a year. The budget also includes \$70,000 for the Wasatch Front Economic Development District (WFEDD). New anticipated revenues for FY24 include the Federal Safe Streets for All grant (\$969,000) as well as state funding provided for local community assistance at all Utah AOGs.

For WFRC FY24 the local county contributions increase by 4.86%. Consistent with WFRC policy, in WFRC FY24 the local county contributions increase by a factor representative of the change in the Consumer Price Index (CPI) averaged over the prior three completed WFRC fiscal years, July 31, 2019 through June 30, 2022. This projected increase supports the ongoing financial stability of WFRC.

EXHIBITS:

- FY24 WFRC goals
- Budget for FY24 and footnotes; the budget tables show multiple columns: for FY22 actual expenditures, the initial FY23 budget, October FY24 final budget including carry forwards from FY22, the FY23 estimated expenditures, and the FY24 budget. The tables compare the initial FY23 budget to the proposed FY24 budget.
- FY24 UPWP Summary

RECOMMENDATION AND MOTION:

The WFRC Budget Committee recommends and moves that the Council approve the WFRC goals, Unified Planning Work Program, and budget for FY24.

CONTACT INFORMATION:

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Wayne Bennion, Director of Short Range Programs, (801) 363-4250 x1112

Andrew Gruber, Executive Director, (801) 824-0055

Draft							
Wasatch Front Regional Council FY 2024 Budget							
Expenditure by Function							
Expenditure	June, 2022 FY 2022 Actual	May, 2022 FY 2023 Initial Budget	October, 2022 FY2023 Final Budget	YE estimate FY 2023 Estimated	May, 2023 FY 2024 Proposed Budget		Footnote
Salaries/Employee Benefits	4,153,854	5,020,111	5,020,111	4,710,218	5,454,053	9%	1
Contractual	2,301,285	7,114,033	11,005,430	7,277,899	4,319,800	-39%	2
Audit and Accounting	11,034	19,318	19,318	14,000	20,000	4%	3
Dues	38,673	29,009	30,508	30,000	30,000	3%	4
Equipment Depreciation	69,235	107,046	10,000	0	0	-100%	5
Equipment Maintenance	45,475	64,851	64,851	64,851	65,000	0%	
Insurance	11,358	13,043	15,500	15,199	16,500	27%	
Legal	0	10,000	50,000	45,000	20,000	100%	6
Printing and Publication	0	11,600	11,600	1,000	5,300	-54%	7
Rent	437,477	438,721	448,721	447,930	468,667	7%	
Supplies/Software/Subscriptions	95,689	136,150	330,667	231,464	190,538	40%	8
Telephone/Data	32,794	38,359	38,359	36,806	40,000	4%	
Training and Travel	85,122	162,620	188,670	142,420	163,377	0%	9
Total Expenditures	7,281,996	13,164,861	17,233,735	13,016,787	10,793,235	-18%	
Amounts expected to carry into next FY	-268	122,769	161,818		33,644		
TOTAL	7,281,728	13,287,630	17,395,553	13,016,787	10,826,879	-19%	10
Expenditure by Program							
Program	FY 2022 Actual	FY 2023 Initial Budget	FY2023 Final Budget	FY 2023 Estimated	FY 2024 Proposed Budget		
Consolidated Transportation Planning Grant	4,413,207	5,732,362	5,789,467	4,718,774	5,767,437	1%	11
Transportation & Land Use Connection	1,976,815	2,422,874	4,533,898	3,383,773	2,435,721	1%	12
Household Travel Survey	0	1,740,000	1,740,000	1,740,000	0	-100%	13
Economic Development	99,140	140,000	169,389	169,389	140,000	0%	14
Statewide CEDS			100,000	100,000	0	0%	14
Local Government - Other	45,485	118,706	391,480	134,265	134,971	14%	15
Model Development	135,996	145,687	145,687	108,652	147,550	1%	16
Joint Projects	0	0	270,770	252,184	0		17
Legislative Consulting	146,000	146,000	146,000	146,000	146,000	0%	
CDBG - Tooele	50,000	50,000	50,000	50,000	50,000	0%	
Mobility Management	2,840	10,000	10,000	10,000	10,000	0%	
Tooele Valley RPO	9,630	10,000	19,913	10,000	10,000	0%	
Morgan RPO	4,203	10,000	9,605	9,605	10,000	0%	
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0%	
Davis County Prop 1 Assistance	0	10,000	20,000	20,000	10,000	0%	
EDA CARES Act	394,756		0	0	0		
Community Development Activities (IHC)	1,655	250,000	498,345	498,345	0	-100%	18
Station Area Planning	0	2,500,000	2,530,000	1,500,000	1,000,000	-60%	19
Safe Streets for All		0	969,000	163,800	805,200	100%	20
Local Government Admin					158,000	100%	21
TOTAL EXPENDITURES	7,281,728	13,287,630	17,395,554	13,016,787	10,826,879	-19%	10
Source of Funds							
	FY 2022 Actual	FY 2023 Initial Budget	FY2023 Final Budget	FY 2023 Estimated	FY 2024 Proposed Budget		
Federal Sources:							
Federal Highway Administration - PL	2,345,273	3,144,917	3,144,998	2,155,978	3,141,111	0%	22
Federal Highway Administration - STP	2,016,640	3,164,761	4,324,152	2,714,203	2,436,258	-23%	23
Federal Highway Administration - SS4A			775,200	0	775,200		20
Federal Transit Administration	679,056	889,096	889,096	889,096	891,435	0%	24
Dept. of Housing and Urban Development	50,000	50,000	50,000	50,000	50,000	0%	25
Economic Development Administration	444,326	70,000	184,694	184,694	70,000	0%	14

Total Federal Sources	5,535,295	7,318,774	9,368,140	5,993,971	7,364,004	1%	
State Sources:							
Utah GOPB (CPG match)	140,000	290,000	290,000	290,000	290,000	0%	26
GOPB Local Government Advisor					158,000	0%	21
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0%	
UDOT - TLC	324,406	315,000	641,816	641,816	315,000	0%	27
UDOT - Joint Projects	9,017	0	88,166	80,000	0	0%	17
UDOT - Model Development	81,900	100,512	100,512	92,597	107,712	7%	16
UDOT - Safe Streets for All			30,000	0	30,000		20
UDOT - Household Travel Survey			400,091	400,091	0		13
UT/GOEO - Station Area Planning		2,500,000	2,500,000	1,500,000	1,000,000	-60%	19
Total State Sources	557,323	3,207,512	4,052,585	3,006,504	1,902,712	-41%	
Local Sources:							
Dedicated Project Funds	270,789	1,694,364	2,616,873	2,628,355	689,418	-59%	28
MAG - Joint Projects	0	0	50,982	55,982	0	0%	17
UTA - TLC	181,395	262,500	344,924	344,924	300,000	14%	27
UTA Joint Projects	0	0	100,547	125,547	0	0%	17
UTA - Transit Sales Tax	162,174	219,774	276,798	276,798	219,774	0%	29
Local Contribution	324,750	334,706	334,706	334,706	350,971	5%	30
Donation (Intermountain Healthcare)	250,000	250,000	250,000	250,000	0	-100%	18
Total Local Sources	1,189,108	2,761,344	3,974,830	4,016,312	1,560,163	-43%	
TOTAL SOURCES	7,281,726	13,287,630	17,395,556	13,016,787	10,826,879	-19%	10
Local Contributions							
	FY 2022	FY 2023	FY2023	FY 2023	FY 2024		
County	Actual	Initial Budget	Final Budget	Estimated	Proposed Budget		
Box Elder, 1 voting member	13,406	13,755	13,755	13,755	14,423	4.86%	30
Davis, 4 voting members	71,502	73,361	73,361	73,361	76,926	4.86%	30
Morgan, 1 voting member	13,128	13,755	13,755	13,755	14,423	4.86%	30
Salt Lake, 8 voting members	143,001	146,719	146,719	146,719	153,850	4.86%	30
Tooele, 1 voting member	13,406	13,755	13,755	13,755	14,423	4.86%	30
Weber, 4 voting members	70,307	73,361	73,361	73,361	76,926	4.86%	30
TOTAL	324,750	334,706	334,706	334,706	350,971	4.86%	30

FY24 Budget Footnotes

1. The FY24 budget for salaries/benefits assumes: 1) full staffing for the existing 30 positions; 2) the addition of one new Community and Economic Development (CED) planner funded through additional federal funds; 3) the addition of one new Local Government Administrator funded through additional state funds (see footnote 21); 4) a 9% overall increase that functions as a cap for salary and employee benefit cost adjustments, including group health insurance. In FY23 actual salary and benefits expenditures are estimated to be lower than budgeted due to staff vacancies that were filled later in the fiscal year than anticipated.
2. FY24 Contractual includes the following anticipated activities (this list is preliminary and subject to refinement):
 - a. \$75,000 – External Forces and Policies
 - b. \$50,000 – Regional Micro-Mobility
 - c. \$5,000 – Regional Freight Demonstration/Follow Up
 - d. \$15,000 – Utah's Unified Transportation Plan Financial Model
 - e. \$50,000 – Golden Spoke II Statewide Trails
 - f. \$60,000 – Progress Monitoring System: methods and GUI customization
 - g. \$40,000 – Induced Demand in RTP Analytics and Decision-making
 - h. \$150,000 – Planning studies undesignated
 - i. \$20,000 – GIS technical work
 - j. \$75,000 – Communications and public outreach
 - k. \$50,000 – Website redesign
 - l. \$10,000 – Internal audit and HR consulting
 - m. \$146,000 – State and federal legislative consulting
 - n. \$1,653,306 – Transportation and Land Use Connection program

The contractual line at WFRC varies significantly in different phases of our budgeting process. The original budget accounts for new projects anticipated in the coming fiscal year, and the October budget amendment (reflected here in the FY23 final budget) expands to include any projects initiated before the fiscal year and still in progress. For FY23, the budget included significant funds in TLC program and joint projects carried forward from the previous year, as well as significant new projects such as the Household Travel Survey (footnote 13), Station Area Planning (SAP) (footnote 19), and Safe Streets for All (footnote 20). Significant expenses that were new for FY23 (as shown in the increase between FY22 actuals and the FY23 estimates) included the SAP and Household Travel Survey. Some budgeted expenditures will carry forward into FY24 and will be included in the October 2023 budget amendment. This is typical for this organization. The FY24 budget is 39% below the FY23 initial budget, reflecting the completion of the Household Travel Survey in FY23 and the recalibrated budget for the SAP program.

3. Actual FY23 accounting costs were as anticipated. With a new auditor engaged for FY24, audit expenses are expected to increase, but the budget remains level.

4. Dues and subscriptions are for memberships to various professions organizations such as National Association of Regional Councils and Association of Metropolitan Planning Organizations.
5. With the FY23 adjustment to the capitalization threshold from \$1000 to \$5000, there are no new anticipated items to depreciate.
6. WFRC budgets an amount each year for contingent legal expenses. For FY24, this amount has been increased to reflect increased market costs. Expenses for FY23 were higher than originally budgeted because of additional legal work conducted to confirm the WFRC approach and process related to the final adoption of the RTP. These costs were unusual, and not likely to occur in FY24.
7. The amount shown for Printing and Publications is for the printing of project reports, brochures, etc. With more of this being done electronically, this line has been reduced.
8. As part of the Household Travel Survey, WFRC is purchasing Streetlight Data, which increased this line. This was mostly purchased in FY23, and there remains one installment for FY24. Other costs are as usual: accounting and GIS software, office supplies, and other project materials.
9. Travel and training budgets reflect estimates based on FY23 actuals, and may be adjusted as more professional development opportunities continue to return to pre-pandemic levels.
10. The overall budget decreases slightly from FY23 anticipated expenditures. This is largely due to the Household Travel Survey completion (footnote 13) and the significant progress on Station Area Planning during FY23. The large decrease from the final FY23 budget to original FY24 budget is due to the fact that in our original budget we primarily budget for anticipated new projects. The final FY23 budget reflected here includes all projects that were budgeted in FY22 and carried forward to FY23; a similar amendment in October 2023 will be proposed to reflect ongoing projects initiated and budgeted in FY23 that carry forward into FY24.
11. The Consolidated Transportation Planning Grant is the “program” funded from several, mostly federal sources, that covers much of WFRC’s core planning work. The increase from FY22 to FY23 includes projects that were not completed before the end of FY22 and were carried forward to FY23. The FY24 budget is based on the FY24 Unified Plan Work Program and again includes some multi-year projects, as well as the salary and benefits noted in footnote 1.
12. The Transportation and Land Use Connection (TLC) program reflects the multi-year nature of most of the TLC projects. FY23 included TLC program projects that were in process at the end of FY22 but not completed prior to fiscal year end and were carried forward and fully budgeted in FY23. Therefore, the FY23 budgeted figure includes both projects carried forward from FY22 and new program funds in FY23. Many of these projects now budgeted in FY23 will not be completed prior to fiscal year FY23 and will

carry forward to FY24. The current FY24 proposed budget figure represents the annual contributions to the program plus anticipated local match. An amendment to the FY24 budget will be made in October 2023 after the close out of FY23 to reflect these ongoing projects that are expected to be completed in FY24.

13. The Household Travel Survey, a joint project between WFRC and many partners including UDOT and several AOGs, is expected to conclude at the end of FY23.
14. WFRC will continue to receive \$70,000 per year from the federal Economic Development Administration (EDA) for a Planning Partnership grant to support the Wasatch Front Regional Economic Development District. The FY22 actual number includes the EDA CARES ACT funding that was specific to that year, and the FY23 numbers represent the final expenditures of the previous three-year planning grant. A substantial part of this grant was a consulting contract for the five-year Comprehensive Economic Development Strategy (CEDS) which was not initiated until FY23. Also included in FY23 is a \$100,000 one year grant from the EDA administered by the Governor's Office of Planning and Budget for Statewide CEDS planning efforts.
15. Local Government Other uses funds from local contributions for expenditures that do not qualify for other funding. For example, WFRC may use these funds for planning projects in non-urbanized areas that do not qualify for the federal planning dollars allocated to WFRC as a Metropolitan Planning Organization.
16. WFRC partners with UDOT and Mountainland Association of Governments (MAG) for costs associated with Model Development. The portion WFRC receives from MAG is included in Dedicated Project Funds (see footnote 28).
17. Joint projects are those projects WFRC engages in that include support from UDOT, UTA and Mountainland Association of Governments (MAG). For FY23, an additional joint project provided more revenue than budgeted. Specific projects are not yet known for FY24; the budget will be amended for any projects that arise in FY24.
18. Intermountain Healthcare provided a donation of \$500,000 in two annual installments of \$250,000 in FY22 and FY23 for community development activities including, but not limited to: public assets development, local technical assistance, and social determinants of health. These projects are ongoing and will likely continue into FY24, and it is therefore anticipated that a budget adjustment will be made in October 2023 that will reflect these ongoing projects.
19. Station Area Planning funds, provided pursuant to HB462 (2022) by the Governor's Office of Economic Opportunity, are shared between MAG and WFRC to provide planning assistance to local communities as they develop the required Station Area Plans and update their general plans and zoning. A total of \$5M was allocated beginning in FY23 to support communities in developing plans for the 88 station areas in Utah; MAG and WFRC are collaborating to use this funding to bring all stations into

compliance. We initially budgeted \$2.5M as a placeholder in FY2023; we now anticipate expending roughly \$1.5M in FY23; and we are budgeting \$1M in FY24.

20. The Safe Streets for All federal grant was awarded in January 2023, a total of \$969,000 as requested and anticipated in the FY23 budget. The grant agreement will be signed at the end of FY23, with work beginning in FY24. The total federal contribution of \$775,200 is recorded in FY24 and will be matched at required levels by WFRC local funds and a \$30,000 contribution from UDOT. The FY24 original budgeted amount is the remainder after the required local match recorded in FY23.
21. Beginning in FY24, the Governor's Office of Planning and Budget proposes to provide \$158,000 to each Association of Governments (AOG) in Utah. This new state-funded program is proposed to provide administrative support to small cities and towns without administrative staff. WFRC currently has 14 small cities and towns without this administrative support.
22. Federal Highway Administration PL funds are the base federal planning funding provided to MPOs. The increase in PL funds from FY22 actual to FY23 budget included costs for additional Community and Economic Development staff as well as consulting contracts that were not completed by the end of FY22 and were carried forward to the FY23 budget. The estimated FY23 expenditures are lower than anticipated due to staffing vacancies that were filled later in the year than expected and consulting contracts that are not expected to be completed by the end of FY23 and will carry forward into the next fiscal year. The Council typically amends its budget in October of each year when the final accounting is completed to include those contracts in process. This is a reflection of the multi-year nature of many of WFRC's projects.
23. The FY23 budget included Surface Transportation Program (STP) funds for projects that were awarded in that year plus projects that were carried forward from FY22. The FY23 estimated expenditures reflect some projects that are not expected to be completed by the end of FY23 and will carry forward into FY24. The initial budget for FY23 was higher than FY24 because of the inclusion of STP funds for the Household Travel Survey, which will conclude in FY23. The Council typically amends its budget in October of each year when the final accounting is completed to include those contracts in process. This is a reflection of the multi-year nature of many of WFRC's projects.
24. Federal Transit Administration funding includes \$881,435 in funds for the Consolidated Planning Grant (CPG) program and \$10,000 for Mobility Management through UTA. This is the current estimate, and may be adjusted in our October amendment.
25. WFRC will continue to receive \$50,000 each year to assist small cities to apply for Community Development Block Grant (CDBG) funds.
26. The Governor's Office of Planning and Budget has provided \$140,000 each year as a match to the CPG program. An additional \$150,000 of ongoing funding was approved

during the 2022 Utah State Legislative Session to support technical planning assistance for local communities.

27. Utah Department of Transportation (UDOT) and Utah Transit Authority (UTA) provide ongoing funding for the TLC program, at annual rates that are agreed upon by multi-year agreements (\$315,000 from UDOT and \$300,000 from UTA through FY25). 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 2023 that will reflect these ongoing projects.

28. FY24 Dedicated Project Funds include:

- | | |
|--------------|--|
| a. \$10,000 | – Local funds for Tooele Valley RPO |
| b. \$39,839 | – Model Development (MAG) |
| c. \$10,000 | – Local funds for Morgan RPO |
| d. \$300,000 | – Salt Lake County for TLC program |
| e. \$318,995 | – Local match for TLC awarded projects |
| f. \$10,000 | – Davis County local option sales tax assistance |

Note that in FY23, the Household Travel Survey partner contributions were included, making the total about \$1M higher that year (see footnote 13). With the addition of a few new joint projects in FY23, we received slightly more dedicated project funds than budgeted in October.

29. Transit Sales Tax funds from UTA are used to match the Federal Transit Administration Section 5303 funds and to fund specific activities to support transit planning and implementation efforts.

30. Consistent with WFRC practice, the FY24 budget includes a 4.86% increase in local contributions. This increase represents a three-year average of the change in Consumer Price Index as measured from July 2019 through June 2022.