



WASATCH FRONT REGIONAL COUNCIL

WFRC Budget Committee May 12, 2022

AGENDA

There will be a meeting of the Budget Committee on **Thursday, May 12, 2022, 10:00am, via Zoom:**

<https://us02web.zoom.us/j/88453724321?pwd=NEtDVm1Dd3A2VzJUdDlqTXFmbUlzdz09>

Meeting ID: 884 5372 4321 Passcode: 540091

One tap mobile +13462487799,,88453724321#

The agenda for the meeting will be as follows:

- 1. Welcome and Introductions**
- 2. ACTION:** Approval of [Minutes of March 17, 2022](#) and acceptance of [Financial statements](#)/check registers for Feb & Mar 2022 and Budget/expenditure report to date
- 3. Public Comment**
- 4. ACTION:** Recommend that WFRC Council approve the FY23 WFRC Goals, Budget, and Unified Planning Work Program (UPWP)
- 5. ACTION:** Recommend that WFRC Council adopt amendments to the WFRC Personnel Policy
- 6. [Fraud Risk Assessment FY22](#)**
- 7. Executive Director's Report**
- 8. Other Business and Adjournment**
Next meeting (tentative): August 11, 2022

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

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Wasatch Front Regional Council is holding public meetings in-person in its office, with a virtual option. Interested attendees are encouraged to visit www.wfrc.org/committees for more information.

Wasatch Front Regional Council es una organización de Oportunidad Igual. Se solicita la participación del público, sin importar la edad, el sexo, la discapacidad, la raza, el color o nacionalidad. Personas que requieren servicios de traducción deben contactar al Administrador de Título VI de WFRC por teléfono a 801-363-4250 (personas con discapacidad auditiva pueden llamar a Spanish Relay Utah - 1-888-346-3162) o por correo electrónico apearson@wfrc.org, por lo menos 72 horas antes de la reunión.

Wasatch Front Regional Council está teniendo las reuniones públicas en persona en la oficina, con la opción de atender virtualmente. Personas interesadas en atender, pueden visitar www.wfrc.org/committees para obtener más información.

Jeff Silvestrini, Chair
Mayor, Millcreek

Jeff Scott, Vice Chair
Commissioner, Box Elder County

Mark Allen
Mayor, Washington Terrace

Dirk Burton
Mayor, West Jordan

Mike Caldwell
Mayor, Ogden

Robert Dahle
Mayor, Holladay

Jim Harvey
Commissioner, Weber County

Scott Jenkins
Commissioner, Weber County

Erin Mendenhall
Mayor, Salt Lake City

Mike Newton
Commissioner, Morgan County

Kristie Ovenson
Mayor, Taylorsville

Joy Petro
Mayor, Layton

John Pohlman
Mayor, Fruit Heights

Mark Shepherd
Mayor, Clearfield

Bob Stevenson
Commissioner, Davis County

Troy Walker
Mayor, Draper

Scott Wardle
Councilmember, Tooele County

Jenny Wilson
Mayor, Salt Lake County

Aimee Winder Newton
Councilmember, Salt Lake County

Senator Wayne Harper
Utah State Senate

Representative Mike Schultz
Utah House of Representatives

Carlton Christensen
Utah Transit Authority

Carlos Braceras
Utah Department of Transportation

Dawn Ramsey
Utah League of Cities & Towns

Lorene Kamalu
Utah Association of Counties

Ari Bruening
Envision Utah

Laura Hanson
State Planning Coordinator

Andrew Gruber
Executive Director



WFRC BUDGET COMMITTEE
Minutes
March 17, 2022 2pm

A meeting was held on Thursday, March 17, 2022, 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:

2022 BUDGET COMMITTEE	IN ATTENDANCE
DAVIS COUNTY	
Commissioner Bob Stevenson	yes
MORGAN COUNTY	
Commissioner Mike Newton	yes
SALT LAKE COUNTY	
Councilmember Aimee Winder Newton	yes
Mayor Jeff Silvestrini	yes
TOOELE COUNTY	
Councilmember Scott Wardle	no
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	Andrea Pearson, WFRC
Kurt Mower, WFRC	Marian Florence, WFRC
Loveit Baumgardner, WFRC	

1. Welcome and Introductions [00:00:04]

Mayor Mike Caldwell, Chair, called the meeting to order at 2pm, and recognized the newest Budget Committee member, Councilmember Aimee Winder Newton. [00:00:40] Mayor Caldwell turned the time to Andrew Gruber, WFRC, to discuss some staffing changes. Mr. Gruber explained that WFRC’s current Chief Financial Officer, Kurt Mower, submitted his resignation effective March 18, 2022, due to personal reasons. Mr. Gruber acknowledged and expressed appreciation for Kurt’s work, and then introduced Marian Florence as WFRC’s new CFO. Mr. Gruber also gave a note of thanks to Loveit Baumgardner, WFRC’s past CFO, who has agreed to come back part time to assist with training Marian. [00:07:30] Introductions were completed via roll call.

2. ACTION: Approval of Minutes of January 13, 2022; Financial statements/check registers for December 2021 and January 22, and the Budget Expenditure report to date [00:09:30]

Mayor Caldwell requested a motion to approve the meeting minutes and financial statements as presented. Mayor Jeff Silvestrini made a motion and it was seconded by Commissioner Bob Stevenson. The vote was unanimous to approve.

3. Public Comment [00:10:14]

Mayor Caldwell opened the meeting for public comments. There were none. Mayor Jeff Silvestrini commented that the groundbreaking for Millcreek City Hall would be occurring later this afternoon, (March 17), and extended an invitation to the group.

4. ACTION: Recommend that the Council release the Draft FY23 WFRC Goals, Budget, and Unified Planning Work Program (UPWP) for public comment [00:11:12]

Mayor Caldwell turned the time to Andrew Gruber, WFRC. Mr. Gruber explained that WFRC's staff has identified and 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 2023.

The proposed WFRC FY23 goals are as follows:

1. Collaboratively advance the Wasatch Choice Regional 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

As in the past, the FY23 goals are similar to the FY22 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 were included in the meeting materials.

[00:23:29] Commissioner Bob Stevenson made a motion to recommend that the Council release the Draft FY23 Goals for public comment. Commissioner Mike Newton seconded the motion and the affirmative vote was unanimous.

[00:24:55] The budget for FY23 shows an increase of 10% over estimated FY22 expenditures, and a decrease of 17% below the FY22 budget. Several categories of expenditures from FY22 were less than anticipated due to the COVID-19 pandemic. The FY23 budget generally assumes that expenditures will return to a pre-pandemic norm.

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 the two new Community and Economic Development (CED) planners. One of these positions is funded through a new ongoing appropriation from the state. The other is primarily funded through the Transportation and Land Use Connection (TLC) Program, and utilizes increased federal funding from the recently adopted multi-year Infrastructure Investment and Jobs Act (IIJA). Consultant contracts represent the second largest expenditure in the FY23 budget. Federal transportation funds continue to be WFRC's main source of revenue.

[00:58:00] Councilmember Aimee Winder Newton made a motion to recommend that the Council release the Draft FY23 Budget for public comment. Commissioner Bob Stevenson seconded the motion and the affirmative vote was unanimous.

[00:59:24] The UPWP outlines the work tasks that WFRC will pursue during FY23 in collaboration with cities, counties, UDOT, UTA, and other partners. Among the primary tasks are assisting local communities with growth, transportation, and planning issues; completing development of the 2023-2050 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.

[00:59:50] Councilmember Aimee Winder Newton made a motion to recommend that the Council release the Draft FY23 UPWP for public comment. Commissioner Jeff Scott seconded the motion and the affirmative vote was unanimous.

5. Executive Director's Report

Andrew Gruber, WFRC, had no other items on which to report.

6. Other Business and Adjournment [01:00:20]

The next meeting of the Budget Committee is set for May 12, 2022. Mayor Caldwell asked if there were any other business items to discuss. There were none. Mayor Caldwell entertained a motion to adjourn. Commissioner Bob Stevenson made a motion to adjourn, which was seconded by Councilmember Aimee Winder Newton. The meeting adjourned at 3:01pm.

A recording of this meeting, as well as meeting materials, may be found on the WFRC website at www.wfrc.org

Wasatch Front Regional Council
 BANK RECONCILIATION - WELLS FARGO
 February 2022

BEGINNING BALANCE		434,365.08
DEPOSITS:		
ACCOUNTS RECEIVABLE	482,556.28	
NON-A/R DEPOSITS	0.00	
		482,556.28
CHECKS:		
A/P - WFC EFT	236,685.38	
A/P - WFC GENERAL	0.00	
		236,685.38
ADDITIONS:		
PTIF	0.00	
INTEREST	0.00	
		0.00
DEDUCTIONS:		
BANK CHARGES	178.20	
PAYROLL	157,158.67	
PTIF	0.00	
PAYROLL TAXES	35,960.06	
URS EFT	83,680.79	
		276,977.72
BALANCE PER GL		
=====	=====	=====
BALANCE PER BANK STATEMENT		400,705.26
DEPOSITS IN TRANSIT:		0.00
OUTSTANDING Items:		0.00
BALANCE		400,705.26
=====	=====	=====
PTIF INTEREST - SPECIAL PROJECTS		596.51
PTIF BALANCE - SPECIAL PROJECTS		1,640,550.21
PTIF INTEREST - BUILDING FUND		424.06
PTIF BALANCE - BUILDING FUND		1,166,252.93

I certify that this reconciliation is correct to the best of my knowledge.



Marian Florence

OUTSTANDING CHECKS

February 2022

USRS 15th transfer	0.00
USRS EOM transfer	0.00

Commercial Checking Acct Public Funds

Account number: 1890008079 ■ February 1, 2022 - February 28, 2022 ■ Page 1 of 3



WASATCH FRONT REGIONAL COUNCIL/WASATCH
FRONT ECONOMIC DEVELOPMENT DISTRICT
41 N RIO GRANDE ST STE 103
SALT LAKE CITY UT 84101-1385

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N. A. (119)
Gib - Local Government (Utah)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Commercial Checking Acct Public Funds

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
1890008079	\$434,365.08	\$482,556.28	-\$516,216.10	\$400,705.26

Credits

Electronic deposits/bank credits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	02/07	296,858.65	Desktop Check Deposit
	02/09	61,195.63	Finet EFT 8019577760 220207 202202070367454 NTE*22A0284865 *81353E *Was
	02/09	39,502.00	Finet EFT 8019577760 220207 202202070367453 NTE*22A0284864 *81353E *Was
	02/16	75,000.00	Salt Lake County Net Pay 220214 0000003582 Wasatch Front Regional
	02/16	10,000.00	Desktop Check Deposit
		\$482,556.28	Total electronic deposits/bank credits
		\$482,556.28	Total credits

Debits

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	02/11	178.20	Client Analysis Srvc Chrg 220210 Svc Chge 0122 000001890008079
	02/11	81,287.81	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	02/14	236,685.38	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	02/14	42,069.23	Utah State Retir Urs Paymnt U999500733326 Wasatch Front Reg Coun
	02/14	13,384.53	< Business to Business ACH Debit - IRS Usatxpymt 021422 270244525908885 Wasatch Front Regional
	02/15	4,682.20	Utah801/297-7703 Tax Paymnt xxxxx9648 Wasatch Front Regional
	02/24	78,423.84	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
	02/25	4,650.63	Utah801/297-7703 Tax Paymnt xxxxx1712 Wasatch Front Regional



Electronic debits/bank debits (continued)

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	02/25	13,242.70	< Business to Business ACH Debit - IRS Usatapytmt 022522 270245645570565 Wasatch Front Regional
	02/28	41,611.58	Utah State Retir Urs Paymnt U999500733327 Wasatch Front Reg Coun
		\$516,216.10	Total electronic debits/bank debits
		\$516,216.10	Total debits

< *Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.*

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
01/31	434,365.08	02/14	458,316.21	02/24	460,210.17
02/07	731,223.73	02/15	453,634.01	02/25	442,316.84
02/09	831,921.36	02/16	538,634.01	02/28	400,705.26
02/11	750,455.35				
Average daily ledger balance		\$549,740.53			

Addendum to Wells Fargo Commercial Account Agreement

Effective March 18, 2022, Wells Fargo is updating the descriptions of its procedures in Wells Fargo's Commercial Account Agreement (and the other agreements governing your commercial deposit account) for determining your account's available balance, posting transactions to your account, and overdrawing your account. In the event of a conflict between this update and any other agreements governing your deposit account, this update will control. Except as expressly modified by this Addendum, these agreements remain in full force and effect. In the Wells Fargo Commercial Account Agreement, delete the provision titled "Available balance, posting order, and overdrafts" (and similar provisions in other agreements governing your Wells Fargo commercial deposit account) and replace them with the following:

Available balance, posting order, and overdrafts

How do we determine your account's available balance?

Your account's available balance is our most current record of the amount of money in your account available for your use or withdrawal. We use the available balance to process your transactions during the day (e.g., wire transfers and other electronic transactions). We also use the available balance when we process your transactions during our nightly processing. We calculate your available balance as follows:

- We start with the ending daily account balance from our prior business day nightly processing that includes all transactions deposited to or paid from your account.
- We subtract from this balance any holds placed on a deposit to your account and any holds placed due to legal process.
- We add pending deposits that are immediately available for your use (including cash deposits, electronic deposits, and the portion of a paper check deposit we make available; see "Funds availability policy" section for details).
- We subtract pending withdrawals we have either received (such as wire transfers and other electronic transactions) or are known to us (such as your checks we receive for payment from your account) but have not processed.

How do we post transactions to your account?

We post transactions each business day (Monday through Friday except federal holidays) during our nightly processing. Once we process a transaction, we post the results to your account. There are three key steps to this process. The most common types of transactions are processed as described below.

1. We determine the available balance in your account (as described above) that we can use to pay your transactions.

2. We sort your transactions into three categories: deposits, "must-pay" transactions, and checks and certain ACH payments.

- Deposits. We credit your account for deposits, including cash and check deposits and incoming electronic transfers, received before the cutoff time at the location the deposit or transfer was made.

- "Must-pay" transactions. A "must-pay" transaction is a withdrawal/payment we have previously authorized and cannot return unpaid, such as account transfers, and teller-cashed checks. If we receive more than one of these transactions for payment from your account, we will generally sort and pay them based on the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

- Checks and certain ACH payments. Finally, we use your remaining funds to pay your checks and preauthorized ACH payments (such as bills you pay by authorizing a third party to withdraw funds directly from your account). If there is more than one of these types of transactions, they will be sorted by the date and time we received them. Multiple transactions that have the same time will be sorted and paid from lowest to highest dollar amount.

3. If the available balance in your account is not enough to pay all of your transactions, we will decide whether to pay your transaction and overdraw your account or return your transaction unpaid.

- Important Note: When we receive multiple transactions on the same day and the available balance in your account is not enough to pay all the transactions, we reserve the right to choose the order in which we pay the transactions, including paying the highest dollar amount first or in any other order we determine in our sole discretion.

How do we handle overdrafts?

At our discretion, we are permitted to pay items into overdraft rather than returning them unpaid. You agree to pay the applicable fee associated with an overdraft or returned item. Any overdraft on your account is immediately due and payable, unless we agree otherwise in writing. You agree to reimburse us for any attorneys' fees and other costs and expenses we incur in recovering the overdraft (including overdraft and associated fees). When we post items in the order of highest to lowest dollar amount, the overdraft and returned item fees may be more than these fees would be if we were to post the items in the order of lowest to highest dollar amount.

Board Payment Listing

Wasatch Front Regional Council

Check Date from 2/15/2022 to 2/15/2022

Run Date: 4/28/2022

Run Time: 2:59:59 pm

Page 1 of 1

Check#	Check Date	Vendor Name	Check Amount
DD-223	02/15/2022	Alta Planning and Design	5,272.00
DD-222	02/15/2022	Avenue Consultants	9,115.50
			10,894.44
			8,585.00
DD-221	02/15/2022	Axis Architects	555.00
DD-220	02/15/2022	Barker Leavitt, PLLC	8,000.00
DD-219	02/15/2022	Cache Valley Electric	638.58
DD-218	02/15/2022	DELL Marketing LP	3,623.91
DD-217	02/15/2022	Design Workshop, Inc	1,012.00
DD-216	02/15/2022	Fehr & Peers	22,000.00
			3,309.80
			4,760.60
DD-215	02/15/2022	Fielding Group, LLC	36,800.66
DD-214	02/15/2022	PEHP FLEX Benefits	839.91
			839.91
DD-213	02/15/2022	GSBS PC	12,371.30
DD-212	02/15/2022	High Street Consulting Group, LLC	7,646.17
DD-211	02/15/2022	Horrocks Engineers, Inc.	11,149.14
DD-210	02/15/2022	Intelitechs	249.99
			4,450.00
DD-209	02/15/2022	Intermountain Healthcare EAP	500.00
DD-208	02/15/2022	Kimley Horn	10,211.00
DD-207	02/15/2022	Landmark Design	864.00
DD-206	02/15/2022	Lincoln National Life Ins Co	2,391.71
DD-205	02/15/2022	Mountainland Association of Governme	1,182.54
DD-204	02/15/2022	Maria C Estrada Ramsay	2,400.00
DD-203	02/15/2022	Public Employees Health Program	38,537.70
DD-202	02/15/2022	Penna Powers	3,355.00
			2,695.00
DD-201	02/15/2022	RRJ Consulting	15,000.00
DD-200	02/15/2022	Utah Local Governments Trust	417.28
DD-199	02/15/2022	UNUM Life Insurance Co.	118.95
DD-198	02/15/2022	Utah State Division of Finance	3,071.67
			3,826.62
		Direct Deposits Total	236,685.38
		Report Total	236,685.38

Wasatch Front Regional Council
 BANK RECONCILIATION - WELLS FARGO
 March 2022

BEGINNING BALANCE		400,705.26
DEPOSITS:		
ACCOUNTS RECEIVABLE	747,165.75	
NON-A/R DEPOSITS	0.00	
		747,165.75
CHECKS:		
A/P - WFC EFT	431,316.98	
A/P - WFC GENERAL	0.00	
		431,316.98
ADDITIONS:		
PTIF	250,000.00	
INTEREST	0.00	
		250,000.00
DEDUCTIONS:		
BANK CHARGES	142.21	
PAYROLL	171,780.41	
PTIF	0.00	
PAYROLL TAXES	39,814.52	
URS EFT	44,323.70	
		256,060.84
BALANCE PER GL		664,893.68
=====	=====	=====
BALANCE PER BANK STATEMENT		710,493.19
DEPOSITS IN TRANSIT:		0.00
OUTSTANDING Items:		45,599.51
BALANCE		0.00
=====	=====	=====
PTIF INTEREST - SPECIAL PROJECTS		707.03
PTIF BALANCE - SPECIAL PROJECTS		1,576,034.08
PTIF INTEREST - BUILDING FUND		523.20
PTIF BALANCE - BUILDING FUND		1,166,252.93

I certify that this reconciliation is correct to the best of my knowledge.



April 18, 2022

OUTSTANDING CHECKS
 March 2022

USRS 15th transfer	45,599.51
USRS EOM transfer	0.00

Commercial Checking Acct Public Funds

Account number: 1890008079 ■ March 1, 2022 - March 31, 2022 ■ Page 1 of 2



WASATCH FRONT REGIONAL COUNCIL/WASATCH
FRONT ECONOMIC DEVELOPMENT DISTRICT
41 N RIO GRANDE ST STE 103
SALT LAKE CITY UT 84101-1385

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N. A. (119)
Gib - Local Government (Utah)
P.O. Box 6995
Portland, OR 97228-6995

Account summary

Commercial Checking Acct Public Funds

Account number	Beginning balance	Total credits	Total debits	Ending balance
1890008079	\$400,705.26	\$998,226.84	-\$688,438.91	\$710,493.19

Credits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	03/01	309,449.40	Finet EFT 8019577760 220228 202202280369700 NTE*22A0470867 *81353E *Was
	03/10	74,391.47	Finet EFT 8019577760 220309 202203090370957 NTE*22A0573103 *81353E *Was
	03/10	30,659.50	Finet EFT 8019577760 220309 202203090370958 NTE*22A0573104 *81353E *Was
	03/10	3,109.90	Finet EFT 8019577760 220309 202203090370959 NTE*22A0573105 *81353E *Was
	03/11	6,166.21	Desktop Check Deposit
	03/16	1,061.09	ACH Prep Rjct Adj - Wasatch Front Re - File 7878782339 Coid 1870285777
	03/22	2,628.54	Desktop Check Deposit
	03/22	5,869.50	Finet EFT 8019577760 220321 202203210372026 NTE*22A0657851 *81353E *Was
	03/24	250,000.00	Utah State Treas Mixed 220323 0533 Wasatch Front Regional
	03/29	314,891.23	Finet EFT 8019577760 220328 202203280372635 NTE*22A0733313 *81353E *Was
		\$998,226.84	Total electronic deposits/bank credits
		\$998,226.84	Total credits



Debits

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
03/03		7,309.35	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/04		268,645.39	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/11		142.21	Client Analysis Srv Chrg 220310 Svc Chge 0222 000001890008079
03/11		83,669.58	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/15		44,323.70	Utah State Retir Urs Paymnt U999500733328 Wasatch Front Reg Coun
03/15		13,764.62	< Business to Business ACH Debit - IRS Usataxygmt 031522 270247455772237 Wasatch Front Regional
03/16		64,942.96	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/16		4,809.44	Utah801/297-7703 Tax Paymnt xxxxx9920 Wasatch Front Regional
03/17		1,061.09	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/29		88,110.83	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/30		90,419.28	ACH Prep Origintn - Wasatch Front Re - File 7878782339 Coid 1870285777
03/31		5,289.08	Utah801/297-7703 Tax Paymnt xxxxx8032 Wasatch Front Regional
03/31		15,951.38	< Business to Business ACH Debit - IRS Usataxygmt 033122 270249021018116 Wasatch Front Regional
		\$688,438.91	Total electronic debits/bank debits
		\$688,438.91	Total debits

< Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
02/28	400,705.26	03/11	464,715.21	03/24	595,372.53
03/01	710,154.66	03/15	406,626.89	03/29	822,152.93
03/03	702,845.31	03/16	337,935.58	03/30	731,733.65
03/04	434,199.92	03/17	336,874.49	03/31	710,493.19
03/10	542,360.79	03/22	345,372.53		
Average daily ledger balance		\$499,693.48			

Board Payment Listing

Wasatch Front Regional Council

Check Date from 3/3/2022 to 3/31/2022

Run Date: 5/4/2022

Run Time: 8:38:02 am

Page 1 of 2

Check#	Check Date	Vendor Name	Check Amount
DD-269	03/31/2022	Alta Planning and Design	7,263.95
DD-268	03/31/2022	Avenue Consultants	9,623.27
DD-267	03/31/2022	City of South Jordan WFRC travel reimbursement	1,498.74
DD-266	03/31/2022	Design Workshop, Inc	5,338.00
DD-265	03/31/2022	PEHP FLEX Benefits	989.91
DD-264	03/31/2022	Landmark Design	11,716.25
			216.00
DD-263	03/31/2022	Les Olson Company	52.45
			73.70
DD-262	03/31/2022	Mountainland Association of Governme	1,358.17
			1,229.90
DD-261	03/31/2022	Public Employees Health Program	40,416.60
DD-260	03/31/2022	Penna Powers	3,337.50
DD-259	03/31/2022	Township + Range LLC	6,522.06
DD-258	03/31/2022	Utah Local Governments Trust	447.08
DD-257	03/31/2022	UNUM Life Insurance Co.	176.25
			159.45
DD-256	03/17/2022	Millcreek City WFRC travel reimbursement	1,061.09
DD-255	03/18/2022	Davis County WFRC travel reimbursement	1,824.99
DD-254	03/18/2022	DELL Marketing LP	2,239.59
			2,014.10
DD-253	03/18/2022	Fehr & Peers	6,422.10
			1,450.80
			5,124.63
DD-252	03/18/2022	Fielding Group, LLC	36,800.66
DD-251	03/18/2022	Get Healthy Utah	1,000.00
DD-250	03/18/2022	Intelitechs	4,600.00
DD-249	03/18/2022	Landmark Design	405.00
DD-248	03/18/2022	Millcreek City WFRC travel reimbursement	1,061.09
			(1,061.09)
DD-247	03/18/2022	RRJ Consulting	2,000.00
DD-246	03/07/2022	Alta Planning and Design	10,149.50
DD-245	03/07/2022	Avenue Consultants	6,482.50
			11,170.00
			7,607.50
			5,176.25
			3,515.00
			25,618.42
DD-244	03/07/2022	Barker Leavitt, PLLC	8,000.00
DD-243	03/07/2022	Utah Bicycle Coalition, Inc	1,000.00
DD-242	03/07/2022	Connected Utah LLC	13,900.00
DD-241	03/07/2022	County of Salt Lake	10,000.00
DD-240	03/07/2022	Design Workshop, Inc	3,900.00
			3,815.55
			7,962.50
			1,000.00
DD-239	03/07/2022	Fehr & Peers	689.00
DD-238	03/07/2022	PEHP FLEX Benefits	929.91
			929.91
DD-237	03/07/2022	GSBS PC	1,193.75
			1,116.25
			18,659.40
DD-236	03/07/2022	High Street Consulting Group, LLC	3,102.37
DD-235	03/07/2022	Landmark Design	3,820.75
			4,846.25
			6,494.27

Board Payment Listing

Wasatch Front Regional Council

Check Date from 3/3/2022 to 3/31/2022

Run Date: 5/4/2022

Run Time: 8:38:02 am

Page 2 of 2

<u>Check#</u>	<u>Check Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
DD-234	03/07/2022	MBG+A, Inc.	9,360.00
			1,800.00
DD-233	03/07/2022	Public Employees Health Program	38,571.16
DD-232	03/07/2022	Psomas	6,236.60
DD-231	03/07/2022	Resource Systems Group, Inc	684.94
DD-230	03/07/2022	Tooele City	4,350.00
			2,575.00
			2,150.00
			11,250.00
DD-229	03/07/2022	Township + Range LLC	8,381.17
DD-228	03/07/2022	Utah Local Governments Trust	462.00
DD-227	03/07/2022	UNUM Life Insurance Co.	122.10
DD-226	03/07/2022	Utah State Division of Finance	4,587.25
			2,887.45
			4,148.64
DD-225	03/07/2022	Zions Bank Public Finance	10,000.00
DD-224	03/03/2022	Lincoln National Life Ins Co	7,309.35
		Direct Deposits Total	431,316.98
		Report Total	431,316.98

**Wasatch Front Regional Council FY 2022
Budget/Expense Report
Expenditure by Function**

7/1/2021
6/30/2022

Expenditure	Budget As approved October 28, 2021	Expended 3/31/2022	Balance Unspent	% Expended
Salaries/Employee Benefits	4,623,250	3,046,461	1,576,789	66%
Contractual	6,690,945	1,261,818	5,429,127	19%
Audit and Accounting	26,250	12,610	13,640	48%
Equipment Depreciation	119,000	85,207	33,793	72%
Equipment Maintenance	56,475	31,525	24,950	56%
Dues and Subscriptions	55,000	19,577	35,423	36%
Insurance	13,000	8,513	4,487	65%
Legal	10,000	0	10,000	0%
Printing & Publication	10,950	0	10,950	0%
Rent	442,500	326,927	115,573	74%
Supplies/Software/Sponsorships	133,250	53,829	79,421	40%
Telephone/Data	35,000	23,720	11,280	68%
Travel	66,000	33,303	32,697	50%
Training	79,760	27,627	52,133	35%
Amounts expected to carry forward into next FY	113,565	0	113,565	0%
TOTAL EXPENDITURES	12,474,944	4,931,118	7,543,828	40%
Excluding Carry Forward	12,361,380	4,931,118	7,430,263	40%
% Time Expended				75%

Expenditure by Program

Program	Budget As approved October 28, 2021	Expended 3/31/2022	Balance Unspent	% Expended
Consolidated Transportation Planning Grant	5,646,420	3,191,322	2,455,098	57%
Household Travel Survey	1,362,896	0	1,362,896	0%
Tooele Valley RPO	10,000	5,761	4,239	58%
Local Government Service	110,225	11,588	98,637	11%
Community Impact Board \$2K	2,000	0	2,000	0%
Mobility Management	10,000	1,185	8,815	12%
Economic Development	140,000	84,353	55,647	60%
CDBG - Tooele	50,000	42,881	7,119	86%
Transportation and Land Use Connection	4,352,220	1,256,290	3,095,930	29%
Morgan RPO	10,000	2,820	7,180	28%
Legislative Consulting	146,000	116,000	30,000	79%
Model Development	135,264	82,780	52,484	61%
Joint Projects	112,079	685	111,394	1%
CDBG CARES Business Assistance	2,300	606	1,694	26%
Davis County Prop 1 Assistance	10,000	0	10,000	0%
EDA Economic Recovery	375,540	134,849	240,691	36%
TOTAL EXPENDITURES	12,474,943	4,931,118	7,543,826	40%

Notes to the WFRC Budget/Expense Report
April 2022

In this report 75% of the fiscal year has passed. Of the total amount budgeted for the year 40% was expended through the end of March 2022. The budget in this report is the revised budget that was adopted by the Council on October 28, 2021.

The information contained in this report is useful in that it shows rates of expenditure by line-item and by program and allows the Council and staff to analyze rates of expenditure and progress of the various programs and address any areas of concern. It is not unusual for budget spent versus time to show variations. Some expenses such as accounting/audit fees, software licenses and dues are paid at the beginning of the fiscal year causing the percentage of budget spent versus time expended to go up. However, as the year progresses that percentage drops and the line item and program will finish the year within budget.

Year to date expenses are similar to those of March 31, 2021, with the exception of travel which was significantly lower in FY21 due to the pandemic. All expenses are expected to end the year at or under budgeted amounts.

The following line-item adjustment was approved by the Council Chair and the Budget Committee Chair in March 2022 and is consistent with provisions in the WFRC Accounting and Administrative Policy.

- A line item budget adjustment shifting \$37,500 funds from the Contractual budget line item to the Maintenance and Rent line items to provide adequate funding for the rest of FY22.

WFRC's Administrative and Accounting Policy allows for these types of budget line item adjustments , with prior written approval from the Council chair and Budget Committee chair, without a public hearing or formal budget amendment, as long as the adjustment does not increase total expenditures.

Variations in the rate of expenditure by program are considered normal and include some programs that are expected to carry forward into the next fiscal year.

Memo to the FY23 Budget: DRAFT for Budget Committee Review

DATE: May 12, 2022
AGENDA ITEM: 4
SUBJECT: **ACTION:** Approve FY23 WFRC Goals, Budget, and Unified Planning Work Program (UPWP)
PREPARED BY: Wayne Bennion, Ned Hacker, Marian Florence

BACKGROUND:

Wasatch Front Regional Council (WFRC) staff and Budget Committee 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 2023. The WFRC Budget Committee reviewed the suggested goals, draft budget and UPWP on March 17, 2022 and the Regional Council reviewed these three items at its meeting on March 24, 2022. The Regional Council then made these available for review by the public and by the County Councils of Governments (COGs).

WFRC has updated the March draft of the FY23 budget to reflect comments received, updated projections for Federal, State, and Local revenues, final numbers for the Transportation and Land Use Connection Program (TLC), and the addition of funds to reflect HB462 and WFRC's anticipated involvement in developing the required Station Area Plans.

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 collaborative and full 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 FY23. 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 Regional Vision](#) goals, as adopted by the Council, serve that purpose.

The proposed WFRC FY23 goals are as follows:

1. Collaboratively advance the Wasatch Choice Regional 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 FY23 goals are similar to the FY22 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 FY23 in collaboration with cities, counties, UDOT, UTA, and other partners. Among the primary tasks are assisting local communities with growth, transportation, and planning issues; completing development of the 2023-2050 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 enhance analytical capabilities; and engaging with the public and local, state, and federal officials.

Budget Overview

Expenditures:

The budget for FY23 shows an increase of 39% over estimated FY22 expenditures, and an increase of 3.6% over the FY22 budget. Several categories of expenditures from FY22 were less than anticipated due to the COVID-19 pandemic. Expenses such as travel and training were delayed in the first six months of the fiscal year, and then travel returned closer to historic norms in the second half of the fiscal year. The FY23 budget also includes expenses for the Household Travel Survey and the Transportation and Land Use Connection (TLC) Program that were budgeted in FY22 but were delayed due to the pandemic or were initiated in FY22 but are anticipated to carry into FY23 as multi-year efforts. Since March, the FY23 budget has been revised to reflect updated Federal and State revenues, TLC awards and, most significantly, the inclusion of new state funds to assist with Station Area Plans in our region.

The FY23 budget generally assumes that expenditures will return to a pre-pandemic norm. The 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 FY23, we will continue to assess the economy and market and have the ability to make budget adjustments as may be warranted.

Personnel

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 the two new Community and Economic Development (CED) planners. One of these positions is funded through a new ongoing appropriation from the state. The other is primarily funded through the Transportation and Land Use Connection (TLC) Program, and utilizes increased federal funding from the recently adopted multi-year Infrastructure Investment and Jobs Act (IIJA). Both of these new positions 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 that functions as a cap for salary adjustments such as COLA and merit increases 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. The Budget Committee approved an overall increase in the

personnel line item of 12% for several reasons: (1) significant inflationary pressures putting pressure on wages, (2) a highly competitive and tight labor market, also putting pressure on wages, (3) the ongoing compensation and market analysis which was initiated prior to the current labor market conditions (see below), and (4) increased federal funding to WFRC. This increase in the general salaries/employee benefits line will support WFRC in its efforts to treat its employees fairly and remain competitive in the market, and there are funds available to make these targeted adjustments.

WFRC has recently concluded an assessment of its compensation and performance evaluation practices and its placement within the relevant market. The objective of this assessment was tied to WFRC's goal 4, to "strive for organizational excellence" which starts with recruiting and retaining an excellent staff. The study included a comprehensive review and update of WFRC's job descriptions, a 'worth of work' survey of our staff, and a job valuation analysis. A wide-ranging salary survey was completed with input from numerous comparable organizations of similar size from across the country, local cities and counties within our region, and other agencies and organizations with comparable jobs.

The results of the survey indicated that (i) the majority of the staff's current pay falls within the surveyed market minimum and maximum salary ranges, (ii) WFRC salaries are generally around the industry midpoint, (iii) there are several outliers that are notably below the midpoint salary or below the minimum, and (iv) WFRC's benefits are highly competitive. WFRC will update salary ranges for FY23 using this data, within the budget set by the Council.

Part of the increase in the personnel line item will address the results of the compensation analysis in FY23, providing flexibility to make targeted market-based adjustments as the assessment is completed. This increase is funded through additional federal funding provided to WFRC through the recently adopted multi-year Infrastructure Investment and Jobs Act (IIJA).

Contractual

Consultant contracts represent the other major expenditure in the FY23 budget. The footnotes to the budget provide details of anticipated consulting contracts. The following are descriptions of three significant areas of consultant expense:

- Normally, the largest element of contractual expenditures (approximately \$1.7M in FY23) is for planning and technical assistance on Transportation and Land Use Connection (TLC) Program projects funded with WFRC's federal STP 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 FY22 and will be carried forward to FY23, with a budget amendment to be made in October 2022 when final accounting for FY22 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, as well as the growth in the program. The expansion of TLC over time was planned, budgeted, and paid for with specific new funding.
- Another large item (approx. \$1.7M in FY23) is the Household Travel Survey, a significant data collection effort that is conducted roughly every ten years and is managed by WFRC and jointly funded by WFRC and its transportation agency partners. The WFRC costs of the travel survey will be covered through federal Surface Transportation Program (STP) funding. The Household Travel Survey was anticipated to start in FY22, but was largely deferred to FY23 given the disruptive effects of the pandemic on travel.

- In FY23, the largest consultant expenditure item – \$2.5M – is anticipated state funding and WFRC expenditures to assist communities to develop Station Area Plans (SAP), consistent with [HB462](#), Housing Affordability Amendments, which was passed in the 2022 General Legislative Session. That bill authorizes the Governor’s Office of Economic Opportunity (GOEO) to provide funding from the Industrial Assistance Account to metropolitan planning organizations (MPO) to assist municipalities in planning for housing, transportation, and growth, and provides that municipalities can request such assistance from MPOs in developing their SAPs. GOEO intends to provide approximately \$5M over two years for station area planning efforts at Wasatch Front Regional Council and the Mountainland Association of Governments. WFRC will coordinate with our partners at MAG, UTA, and GOEO to allocate and administer this funding. This award of funds highlights the value the legislature and GOEO place on meaningful community planning and will allow WFRC and MAG to provide the necessary assistance to communities to accommodate this legislative directive. The award of these funds from GOEO is anticipated to be finalized in the next few months. The precise allocation of the funds over the two years, and between the WFRC and MAG areas, has not yet been determined, and is intended to be handled flexibly to allow for responsiveness to meeting community needs. For budgetary planning purposes, the FY23 budget assumes \$2.5M in revenues to be used for WFRC to hire and provide consultant assistance to communities working on these efforts. The budget for this item can be refined later through amendment as necessary; by including the assumed funding in the FY23 budget now, WFRC can proceed promptly in assisting our communities as soon as the funds are made available. Also, a reasonable percentage of these funds may be utilized to cover WFRC costs of administering the SAP program; that is another element to be evaluated with GOEO.

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.

Funding Sources:

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 legislation, the Infrastructure Investment and Jobs Act (IIJA), includes significant overall increases in funding for transportation infrastructure. The IIJA also includes increases in funding for planning work, through both the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). The annual allocation of FHWA Planning (PL) funds is increased from current levels by about 20% and the FTA 5303 planning funds by 30%. These increases are sufficient to allow the Regional Council to keep pace with inflation, provide targeted programmatic expansions, and maintain financial stability over the next five years. These funding increases for planning are reflected in the FY 2023 budget.

The IIJA includes an approximately 10% increase (approximately \$3.2M annually) in Surface Transportation Program (STP) funding, which is principally for transportation infrastructure improvements, with projects selected through an annual competitive regional process (those funds are not part of the WFRC budget, they are administered through the Transportation Improvement Program or TIP). WFRC’s current practice is to use a modest portion of the STP funding to support our overall planning work (3.4% of the total STP amount), and to support the TLC Program (3.3%). Consistent with the current practice, those percentages were applied to

the STP program funding increase. This translates to approximately \$100,000 to \$110,000 additional funding each year in the WFRC budget for each of these efforts.

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). Additional one-time funding WFRC received from the CARES Act for economic development was used for projects that conclude in FY22.

For WFRC FY23 the local county contributions increased by 2.6%. Consistent with WFRC policy, in WFRC FY23 the local county contributions increased by a factor representative of the change in the Consumer Price Index (CPI) averaged over the prior three completed WFRC fiscal years, July 31, 2018 through June 30, 2021. This projected increase supports the ongoing financial stability of WFRC.

The state, through 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. This additional funding will provide local matching funds required by the federal Consolidated Planning Grant (CPG). These funds are being provided equally to each of Utah's seven Associations of Governments (AOG), and will allow each AOG to hire an additional staff person to support local planning. Additional revenues of \$2.5M state funds are budgeted in FY23 as described above for Station Area Planning in accordance with HB462.

EXHIBITS:

FY23 WFRC Goals
Budget for FY23 and footnotes
FY23 UPWP Summary

RECOMMENDATION AND MOTION:

The WFRC Budget Committee recommends and moves that the Council approve the FY23 goals and adopt the FY23 budget and UPWP.

CONTACT INFORMATION:

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Ned Hacker, Director of Operations and Special Projects (801) 918-9230 nhacker@wfr.org
Andrew Gruber, Executive Director (801) 824-0055 agruber@wfr.org

FY'23 Goals: Schedule to Develop and Adopt

Item:	Time Frame:	Who:
done - Introduction of development of FY'23 Goals	Jan 5, 2022	AC Mtg
canceled - Initial discussion of FY'23 Goals	Jan 11	Policy & Program Tm
done - Follow-up discussion of FY'23 Goals	Jan 18	Leadership Team (ACs)
done - Follow-up discussion of FY'23 Goals	Jan 24	AC Mtg
done - Review and comment on draft FY'23 Goals	Jan 24	Andrew
done - Request staff input regarding draft FY'23 Goals	Feb 7	Ned
done - Finalize Draft FY23 Goals	Feb 14/ 28	AC Mtg
done - Prepare PDF of Draft FY23 Goals	March 1	Mike
done - Send Draft FY'23 Goals to Budget Committee	Mar 10	Andrea
done - Present Draft FY'23 Goals to Budget Committee	Mar 17	Andrew, Kurt
done - Present Draft FY'23 Goals to Council - Info only	Mar 24	BC Chair, Andrew
Present Final Draft FY'23 Goals to Budget Committee	May 12	Andrew, Kurt, Wayne
Present Final Draft FY'23 Goals to Council - Action Item	May 26	BC Chair, Andrew

Please use the **“Suggesting”** mode to suggest changes in this Google Doc. Click on the pencil for **“Editing”** in the upper right corner and select **“Suggesting.”** The edits you make will show up similar to track changes in Word, which will help prevent inadvertent removal of others' work.

Below are the

Fiscal Year 2022 Goals for editing into DRAFT Fiscal Year 2023 Goals

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

a. Support local communities to update their plans for growth and development.

- Help communities to (i) integrate their local transportation, land use, housing, ~~and~~ economic development, **and open space** plans; (ii) align with the Wasatch Choice ~~Regional~~ Vision; (iii) **further leverage public assets for healthier communities;** (iv) **develop station area plans;** (v) satisfy statutory requirements; and (vi) manage funding challenges, all while addressing community concerns, and recovering and transitioning from the pandemic.
- Provide high-quality data, **tools,** ~~and~~ analysis, advice, and technical and financial resources.
- ~~Update the Wasatch Choice Regional Vision to reflect significant local planning and development decisions.~~
- Engage, inform, and facilitate collaboration among local governments, transportation agencies, and other public and private sector stakeholders.

b. Communicate the needs and benefits of investment in Utah's multimodal transportation system as reflected in Utah's Unified Transportation Plan ~~2019-2050~~.

2. Effectively administer ongoing plans and programs

a. ~~Continue Refine~~ the performance-based approach for WFRC plans and programs, ~~including to~~ (i) monitor and share progress towards the adopted Wasatch Choice goals; ~~(ii) streamline and further the utilization of performance measurement;~~ (iii) ~~advancing the use of use~~ "access to opportunities," both regionally and nationally, as a measure for planning and programming; and ~~(iiiiv)~~ (iv) promote inclusive engagement in transportation planning processes and equitable access to affordable and reliable transportation options.

b. ~~Adopt Continue refinement of~~ the Wasatch Choice Regional Vision's ~~and development of the~~ 2023-2050 Regional Transportation Plan (RTP) ~~focusing on including, including enhanced consideration of~~ (i) ~~planning/ environmental linkages;~~ (ii) ~~multi-modal project prioritization;~~ Vision-supportive (iii) ~~policy approaches to complement planned investments;~~ (iv) innovative funding and financing strategies; ~~and (iii) draft phasing and application of financially constrained to projects; and (iv) incorporation into adoption of the RTP, and development of the 2023-2050 Unified Transportation Plan. (v) external forces and policies based on pandemic recovery, automation, shared mobility, and e-living parameters.~~

c. Develop the 2023-2029 Transportation Improvement Program (TIP), compiling prioritized road, transit, and active transportation projects (adopt summer 2023).

d. Provide funding and technical support to communities through WFRC programs including Surface Transportation Program (STP), Congestion Mitigation and Air Quality Program (CMAQ), Carbon Reduction Program; Transportation Alternatives Program (TAP), Community Development Block Grant (CDBG), and Transportation and Land Use Connection Program (TLC) (project awards recommendations spring 2023).

e. Implement the regional 2018-2023 Comprehensive Economic Development Strategy (CEDS), linking economic development with transportation and land use planning, working through the Wasatch Front Economic Development District (WFEDD). Complete the four year update of the CEDS.

3. Provide subject-matter expertise to federal, state, and local officials and policymakers

a. Work with national associations and Utah partners to ~~implement advance reauthorization of federal transportation funding and policies in the federal infrastructure law, including (i) focusing on multi-modal funding stability with continued strong local and regional voice.~~ coordinate with local, regional, and state governments to compete for discretionary grants; (ii) shape USDOT regulatory and policy implementation of the law.

b. Advance multi-modal transportation infrastructure funding, while also evaluating infrastructure funding and financing strategies at the state, regional, and local level.

c. Enhance forecasting and modeling of travel behavior and land use markets, including (i) preparing for 2022/23 Household Travel Survey; and (ii) improving modeling of transportation mode choices and impact of urban form on travel behavior.

~~d. Collaborate with UDOT and other stakeholders to refine transportation projects prioritization processes.~~

de. Participate in regionally significant transportation and growth-related projects and activities including but not limited to major development plans (Point of the Mountain, Northwest Quadrant/ Inland Port, and Falcon Hill); regionally significant transit/land use analyses (FrontRunner Forward, Future of LRT, ~~Davis Salt Lake Connector~~, Point of the Mountain Transit, ~~Taylorville Murray Midvalley Connector [if environmental is basically complete, may be appropriate to remove from this list since our involvement would be minimal in FY23]~~, Local Link, and Mobility Hubs); ~~Weber County Housing Affordability and Access Study~~; multi-city active transportation plans; a variety of corridor studies linking roadways and land use, ~~planning for housing choices and affordability housing development and affordability;~~ ~~Central Wasatch Commission mountain transportation~~, I-15 statewide analysis; major roadway environmental work, such as the I-15 EIS - Farmington to Salt Lake City and

~~Bangerter Highway State Environmental Studies and Census 2020;~~ *and regionally significant water utilization planning.*

ef. Improve air quality by assisting communities and partners in their efforts to reduce emissions through technological changes, transportation choices, and development patterns.

4. Strive for organizational excellence

a. Ensure accountability and transparency to WFRC members in policy making and prudent, efficient use of resources. Maintain budget stability.

b. Create and maintain a work environment that maximizes the health, happiness, and productivity of an excellent staff. Provide meaningful, constructive feedback to employees through performance evaluations. Encourage priority professional development opportunities.

c. Ensure compliance with applicable laws, regulations, and best practices.

d. Adapt to a post-pandemic “new normal” in a way that strikes an appropriate balance between telecommuting for convenience in office work and gatherings, while maintaining the human connection from physical proximity.

Fiscal Year 2023 Goals

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

- a. Support local communities to update their plans for growth and development.
 - Help communities to (i) integrate their local transportation, housing, land use, economic development, and open space plans; (ii) align with the Wasatch Choice Vision; (iii) further leverage public assets for healthier communities; (iv) develop station area plans; (v) satisfy statutory requirements; and (vi) manage funding challenges – all while addressing community concerns, and recovering and transitioning from the pandemic.
 - Provide high-quality data, tools, analysis, advice, and technical and financial resources.
 - Engage, inform, and facilitate collaboration among local governments, transportation agencies, and other public and private sector stakeholders.
- b. Communicate the needs and benefits of investment in Utah’s multimodal transportation system as reflected in Utah’s Unified Transportation Plan.

2. Effectively administer ongoing plans and programs

- a. Continue the performance-based approach for WFRC plans and programs, including (i) monitor and share progress towards the adopted Wasatch Choice goals; (ii) advance the use of “access to opportunities,” both regionally and nationally, as a measure for planning and programming; and (iii) promote inclusive engagement in transportation planning processes and equitable access to affordable and reliable transportation options.
- b. Adopt the Wasatch Choice Vision’s 2023-2050 Regional Transportation Plan (RTP) focusing on (i) Vision-supportive policy approaches to complement planned investments; (ii) innovative funding and financing strategies; (iii) phasing and application of financial constraint to projects; and (iv) incorporation into the 2023-2050 Utah Unified Transportation Plan.
- c. Develop the 2024-2029 Transportation Improvement Program (TIP), compiling prioritized road, transit, and active transportation projects (adopt summer 2023).
- d. Provide funding and technical support to communities through WFRC programs including Surface Transportation Program (STP), Congestion Mitigation and Air Quality Program (CMAQ), Carbon Reduction Program, Transportation Alternatives Program (TAP), Community Development Block Grant (CDBG), and Transportation and Land Use Connection Program (TLC) (project awards spring 2023).

MISSION STATEMENT

The Wasatch Front Regional Council builds consensus and enhances quality of life by developing and implementing visions and plans for a well-functioning multi-modal transportation system, livable communities, a strong economy, and a healthy environment.

ROLES

To accomplish our mission, the Wasatch Front Regional Council serves the following roles.

Convener

We facilitate collaboration with our communities and partners.

Technical Expert

We are trusted subject-matter experts.

Planner

We proactively plan for the future of our region.

Implementer

We put visions and plans into action.



- e. Implement the regional 2018-2023 Comprehensive Economic Development Strategy (CEDS), linking economic development with transportation and land use planning, working through the Wasatch Front Economic Development District (WFEDD). Complete the four-year update of the CEDS.

3. Provide subject-matter expertise to federal, state, and local officials and policymakers

- a. Work with national associations and Utah partners to implement transportation funding and policies in the federal infrastructure law, including (i) coordinate with local, regional, and state governments to compete for discretionary grants; (ii) shape USDOT regulatory and policy implementation of the law.
- b. Advance multi-modal transportation infrastructure funding, while evaluating infrastructure funding and financing strategies at the national, state, regional, and local level.
- c. Enhance forecasting and modeling of travel behavior and land use markets, including (i) preparing for the 2022/23 Household Travel Survey; and (ii) improving modeling of transportation mode choices and impact of urban form on travel behavior.
- d. Participate in regionally significant transportation and growth-related projects and activities including but not limited to major development plans (Point of the Mountain, Northwest Quadrant/Inland Port, and Falcon Hill); regionally significant transit/land use analyses (FrontRunner Forward, Future of LRT, Point of the Mountain Transit, Local Link, and Mobility Hubs); multi-city active transportation plans; a variety of corridor studies linking roadways and land use, planning for housing choices and affordability; I-15 statewide analysis; major roadway environmental work, such as the I-15 EIS - Farmington to Salt Lake City and Bangerter Highway State Environmental Studies; and regionally significant water utilization planning.
- e. Improve air quality by assisting communities and partners in their efforts to reduce emissions through technological changes, transportation choices, and development patterns.

4. Strive for organizational excellence

- a. Ensure accountability and transparency to WFRC members in policy making and prudent, efficient use of resources. Maintain budget stability.
- b. Create and maintain a work environment that maximizes the health, happiness, and productivity of an excellent staff. Provide meaningful, constructive feedback to employees through performance evaluations. Encourage priority professional development opportunities. Update employee compensation and performance evaluation practices as needed to ensure market competitiveness.
- c. Ensure compliance with applicable laws, regulations, and best practices.
- d. Adapt to a post-pandemic “new normal” in a way that strikes an appropriate balance between telecommuting for efficiency in office work and gatherings, while maintaining the human connection from physical proximity.

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Wasatch Choice Regional Goals

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Access to economic and educational opportunities



Manageable and reliable traffic conditions



Quality transportation choices



Livable and healthy communities



Safe, user friendly streets



Clean air



Housing choices and affordable living expenses



Fiscally responsible communities and infrastructure



Ample parks, open spaces, and recreational opportunities



Sustainable environment, including water, agricultural, and other natural resources

Draft
Wasatch Front Regional Council FY 2023 Budget

	Source of Funds					
	FY 2021 Actual	FY2022 Budget	FY 2022 Estimated	FY 2023 Proposed		
Federal Sources:						
Federal Highway Administration - PL	2,952,229	3,521,461	1,947,636	3,144,917	61%	1
Federal Highway Administration - STP	681,965	4,356,815	2,858,633	3,164,761	11%	2
Federal Transit Administration	671,104	686,216	725,896	889,096	22%	3
Dept. of Housing and Urban Development	56,986	52,300	52,300	50,000	-4%	4
Economic Development Administration	63,480	445,540	445,540	70,000	-84%	5
Total Federal Sources	4,425,765	9,062,332	6,030,005	7,318,774	21%	
State Sources:						
Utah GOPB - CPG match	140,000	140,000	140,000	290,000	107%	6
Community Impact Board	2,000	2,000	2,000	2,000	0%	
UDOT - TLC	193,573	623,108	488,162	311,500	-36%	7
UDOT - Joint Projects	29,125	40,973	14,500	0	-100%	8
UDOT - Model Development	88,229	92,903	92,597	100,512	9%	9
UT/GOEO - Station Area Plans	0	0	0	2,500,000	100%	10.0
Total State Sources	452,928	898,984	737,259	3,204,012	335%	
Local Sources:						
Dedicated Project Funds	1,148,398	1,847,177	1,805,208	2,022,864	12%	11
MAG - Joint Projects	19,004	42,361	57,960	0	-100%	8
UTA - TLC	199,795	295,319	319,239	187,500	-41%	7
UTA Joint Projects	21,884	33,347	46,965	0	-100%	8
UTA - Transit Sales Tax	129,711	219,198	178,974	219,774	23%	12
Local Contribution	320,771	326,225	326,225	334,706	3%	13
Total Local Sources	1,839,563	2,763,627	2,734,571	2,764,844	1%	
TOTAL SOURCES	6,718,256	12,724,944	9,501,833	13,287,630	40%	14

Expenditure by Function

Expenditure	FY 2021 Actual	FY2022 Budget	FY 2022 Estimated	FY 2023 Proposed		
	Salaries/Employee Benefits	3,786,409	4,623,250	4,073,801		
Contractual	2,138,550	6,979,444	4,553,872	7,114,033	56%	16
Audit and Accounting	20,046	26,250	13,300	19,318	45%	17
Dues & Subscriptions	26,925	26,475	26,199	29,009	11%	18
Equipment Depreciation	99,609	119,000	107,030	107,046	0%	
Equipment Maintenance	36,793	55,000	64,000	64,851	1%	
Insurance	12,575	13,000	11,342	13,043	15%	
Legal	90	10,000	500	10,000	1900%	19
Printing and Publication	0	10,950	1,000	11,600	1060%	20
Rent	427,307	435,000	434,272	438,721	1%	
Supplies/Software & Licenses	116,973	132,250	111,442	136,150	22%	21
Telephone/Data	32,475	35,000	34,794	38,359	10%	22
Training	12,537	66,000	29,551	75,100	154%	23
Travel	7,968	79,760	40,730	87,520	115%	23
Total Expenditures	6,718,256	12,611,379	9,501,833	13,164,861	39%	
Amounts expected to carry into next FY		113,565		122,769		
TOTAL	6,718,256	12,724,944	9,501,833	13,287,630	40%	14

Expenditure by Program

Program	FY 2021	FY2022	FY 2022	FY 2023		
	Actual	Budget	Estimated	Proposed		
Consolidated Planning Grant (CPG)	4,109,111	5,646,420	4,776,457	5,732,362	20%	24
Transportation & Land Use Connection (TLC)	1,992,344	4,352,220	3,370,846	2,422,874	-28%	25
Household Travel Survey	0	1,362,896	100,000	1,740,000	1640%	26
Economic Development	128,236	140,000	140,000	140,000	0%	
Local Government - Other	77,859	110,225	74,385	118,706	60%	27
Model Development	126,315	135,264	108,652	145,687	34%	28
Joint Projects	73,302	112,079	65,653	0	-100%	8
Legislative Consulting	118,000	146,000	146,000	146,000	0%	
CDBG - Tooele	50,000	50,000	50,000	50,000	0%	
Mobility Management	3,603	10,000	10,000	10,000	0%	
Tooele Valley RPO	7,981	10,000	10,000	10,000	0%	
Morgan RPO	7,274	10,000	10,000	10,000	0%	
Community Impact Board	2,000	2,000	2,000	2,000	0%	
Davis County Prop 1 Assistance	10,000	10,000	10,000	10,000	0%	
EDA CARES Act	5,244	375,540	375,540	0	-100%	5
CDBG CARE Act	6,986	2,300	2,300	0	-100%	4
IHC Community Development	0	250,000	250,000	250,000		29
Station Area Plans	0	0	0	2,500,000		10.0
TOTAL EXPENDITURES	6,718,256	12,724,944	9,501,833	13,287,630	40%	14

Local Contributions

County	FY 2021	FY2022	FY 2022	FY 2023		
	Actual	Budget	Estimated	Proposed		
Box Elder, 1 voting member	13,182	13,406	13,406	13,755	2.6%	13
Davis, 4 voting members	70,307	71,502	71,502	73,361	2.6%	13
Morgan, 1 voting member	13,182	13,406	13,406	13,755	2.6%	13
Salt Lake, 8 voting members	140,611	143,001	143,001	146,719	2.6%	13
Tooele, 1 voting member	13,182	13,406	13,406	13,755	2.6%	13
Weber, 4 voting members	70,307	71,502	71,502	73,361	2.6%	13
TOTAL	320,771	326,223	326,223	334,706	2.6%	13

General Fund

	FY 2021	FY2022	FY 2022	FY 2023	
	Actual	Budget	Estimated	Proposed	
Revenue					
Local Sources	0	0	0	0	0%
Other	1,606	1,600	726	1,600	120%
Interest	0			0	0%
Total revenue	<u>1,606</u>	<u>1,600</u>	<u>726</u>	<u>1,600</u>	
Expenditures					
Administration	1,496	1,600	726	1,600	120%
Capital outlay	0	0	0	0	0%
Total expenditures	<u>1,496</u>	<u>1,600</u>	<u>726</u>	<u>1,600</u>	
Excess of revenue over expenditures (usage of fund balance)	110	0	0	0	
Other sources					
Transfers in	0	0	0	0	
Transfers out	<u>0</u>			<u>0</u>	
Net change in fund balance	110	0	0	0	

Special Projects Fund

	FY 2021	FY2022	FY 2022	FY 2023		
	Actual	Budget	Estimated	Proposed		
Revenue						
Federal Sources	4,825,937	9,062,332	6,030,005	7,318,774	21%	30
State Sources	471,952	898,984	737,259	3,204,012	335%	30
Local Sources	1,420,368	2,763,627	2,734,571	2,764,844	1%	30
Other	1,606	0	0	0	0%	
Interest	6,130	12,500	6,531	6,500	0%	
Total revenue	<u>6,725,993</u>	<u>12,737,443</u>	<u>9,508,366</u>	<u>13,287,630</u>		
Expenditures						
Administration	0					
Capital outlay	52,417	66,743	72,644	45,000	-38%	30
Planning	6,620,254	12,724,944	9,394,803	13,287,630	41%	
Total expenditures	<u>6,672,671</u>	<u>12,791,687</u>	<u>9,394,803</u>	<u>13,287,630</u>		
Excess of revenue over expenditures (usage of fund balance)	53,322	-54,244	113,562	0	0%	
Other sources						
Transfers in	0	0	0	0	0%	
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%	
Net change in fund balance	53,322	-54,244	113,562	0		

Office Building Fund

	FY 2021	FY2022	FY 2022	FY 2023	
	Actual	Budget	Estimated	Proposed	
Revenue					
Interest	5,697	12,000	6,395	7,200	13%
Total revenue	<u>5,697</u>	<u>12,000</u>	<u>6,395</u>	<u>7,200</u>	30
Expenditures					
Administration	0	0	0	0	0%
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%
Excess of revenue over expenditures (usage of fund balance)	5,697	12,000	6,395	7,200	13%
Other sources					
Transfers in	0	0	0	0	0%
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0%
Net change in fund balance	5,697	12,000	6,395	7,200	13%

FY23 WFRC Budget Footnotes

1. The increase in Federal Highway Administration PL funds from FY21 actual to FY22 budget included costs for consulting contracts that were not completed by the end of FY21 and were carried forward to the FY22 budget as well as additional accounting staff and a partial year of support from the outgoing CFO. The estimated FY22 funds and 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 FY22 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.
2. The variability in this line item from FY21/22/23 reflects in part that in FY20 the Council elected to obligate all of its available PL funds – and less of its STP funds – in support of the Consolidated Transportation Planning Program (CPG) due to a possible rescission by the USDOT of PL funds. In FY21 the Council reversed that action to rebalance its PL/STP apportionments. The FY22 budget included funds for projects that were awarded in that year plus projects that were carried forward from FY21. The FY22 estimated to be spent reflects some projects that are not expected to be completed by the end of FY22 and will carry forward into 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. Also included in the FY23 budget is the Household Travel Survey. This project was delayed due to concerns about the quality of data as a result of the pandemic.
3. Federal Transit Administration funding includes \$879,096 in funds for the Consolidated Planning Grant (CPG) program and \$10,000 for Mobility Management through UTA.
4. The changes in funding from the Department of Housing and Urban Development shown here are due to a CARES Act grant WFRC received being fully expended by the end of FY22. WFRC will continue to receive \$50,000 each year to assist small cities to apply for Community Development Block Grant (CDBG) funds.
5. The Economic Development Administration (EDA) provided WFRC with CARES Act assistance to fund economic recovery related projects. This EDA CARES Act funding will be expended by the end of FY22. WFRC will continue to receive \$70,000 from EDA for a Planning Partnership grant to support the Wasatch Front Regional Economic Development District.
6. 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. The additional state funds effectively allow WFRC to hire another planner position to provide technical planning assistance to local communities.

7. Utah Department of Transportation (UDOT) and Utah Transit Authority (UTA) provide funding for the TLC program. Although these funds increase modestly each year to adjust for changes in the Consumer Price Index (CPI) and by contract, the FY23 budget shows a decrease from the FY22 budget and the FY22 estimated expenditure. This is due to projects that were carried forward from FY21 into FY22. Many of these TLC projects will be completed by the end of FY22, however those that are still in process by the end of the current fiscal year will be carried forward to FY23. It is anticipated that an adjustment will be made in October 2022 that will reflect these ongoing projects, resulting in a decrease in the FY22 estimated expenditures and an increase in the FY23 budget.
8. Joint projects are those projects WFRC engages in that include support from UDOT, UTA, Mountainland Association of Governments (MAG), and other planning partners. At this time there are no specific joint projects budgeted; the budget will be amended for any projects that arise in FY23.
9. WFRC partners with UDOT and Mountainland Association of Governments (MAG) for costs associated with Model Development including staff and consultant expenses. The portion WFRC receives from MAG is included in Dedicated Project Funds (see footnote 11).
10. In FY23, the largest consultant expenditure item – \$2.5M – is anticipated state funding and WFRC expenditures to assist communities to develop Station Area Plans (SAP), consistent with HB462, Housing Affordability Amendments, which was passed in the 2022 General Legislative Session. That bill authorizes the Governor’s Office of Economic Opportunity (GOEO) to provide funding from the Industrial Assistance Account to metropolitan planning organizations (MPO) to assist municipalities in planning for housing, transportation, and growth, and provides that municipalities can request such assistance from MPOs in developing their SAPs. GOEO intends to provide approximately \$5M over two years for station area planning efforts at Wasatch Front Regional Council and the Mountainland Association of Governments. WFRC will coordinate with our partners at MAG, UTA, and GOEO to allocate and administer this funding. This award of funds highlights the value the legislature and GOEO place on meaningful community planning and will allow WFRC and MAG to provide the necessary assistance to communities to accommodate this legislative directive. The award of these funds from GOEO is anticipated to be finalized in the next few months. The precise allocation of the funds over the two years, and between the WFRC and MAG areas, has not yet been determined, and is intended to be handled flexibly to allow for responsiveness to meeting community needs. For budgetary planning purposes, the FY23 budget assumes \$2.5M in revenues to be used for WFRC to hire and provide consultant assistance to communities working on these efforts (see footnote 16). The budget for this item can be refined later through amendment as necessary; by including the assumed funding in the FY23 budget now, WFRC can proceed promptly in assisting our communities as soon as the funds are made available. Also, a reasonable percentage of these funds may be utilized to cover WFRC costs of administering the SAP program; that is another element to be evaluated with GOEO.

11. FY23 Dedicated Project Funds include:
 - a. \$10,000 – Local funds for Tooele Valley RPO
 - b. \$45,176 – Model Development (MAG)
 - c. \$10,000 – Local funds for Morgan RPO
 - d. \$300,000 – Salt Lake County for TLC program
 - e. \$457,150 – Local match for TLC awarded projects
 - f. \$10,000 – Davis County local option sales tax assistance
 - g. \$940,538 – Partners’ Share of Household Travel Survey
(this item represents the majority of the line-item increase)
 - h. \$250,000 – IHC Community Development (second of two years)
12. WFRC receives Transit Sales Tax funds from Utah Transit Authority that are used to match the federal Consolidated Planning Grant; UTA provides matching funds at a rate of 20% for the FTA 5303 planning funding that WFRC receives. The increase in FY23 is consistent with the increase in FTA 5303 funds under IIJA.
13. Consistent with the approach established by the Council during the FY18 budget process, the FY23 budget includes a 2.6% increase in local contributions. This increase represents a three-year rolling average of the change in Consumer Price Index as measured from July 2018 through June 2021.
14. The overall budget increases 40% over anticipated spending for FY22, an increase of 4.4% over the FY22 budget. This is due mainly to the increase in state funding per HB462 to develop Station Area Plans, a delay in starting the Household Travel Survey, and to projects that are not expected to be completed by the year end causing the amount for FY22 to be lower. The FY23 budget will be amended in October 2022 once final accounting is completed to include ongoing projects. This is typical for this organization.
15. The 23% increase in FY23 budget over FY22 estimated, and the 9% increase of FY23 budgeted over FY22 budgeted, reflects several factors. In FY22 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. The FY23 budget assumes: 1) full staffing for the existing 30 positions; 2) one month for the retiring Director of Operations and Special Projects; 3) the addition of two new Community and Economic Development (CED) planners; and 4) a 12% overall increase that functions as a cap for salary adjustments such as COLA and merit increases, employee benefit cost adjustments such as group health insurance, and targeted adjustments based on the compensation and market analysis (see the FY23 budget memo) as determined by the Executive Director. These adjustments are covered with revenues from additional state and federal funding.
16. FY23 Contractual includes the following anticipated activities. This list is tentative and subject to refinement. This item varies significantly from year to year as projects are proposed, funded and scheduled. The fluctuation is a reflection of the multi-year nature of many of WFRC’s projects.

\$1,740,000	- Household Travel Survey - to calibrate the travel forecasting model
\$2,500,000	- Station Area Planning from state funds pursuant to HB462 (these two items above represent the majority of the line-item increase)
\$75,000	- Communications and public outreach
\$25,000	- Website Redesign
\$147,500	- Planning studies undesignated
\$146,000	- State and federal legislative consulting
\$50,000	- Regional freight and local delivery study
\$45,000	- Utah's Unified Transportation Plan - financial model update
\$100,000	- Regional multimodal grid connectivity study - exploring new strategic transportation connections
\$25,000	- Bike data collection and management study
\$70,755	- Street Light data to analyze traffic movements
\$50,000	- Golden Spoke event
\$32,000	- Joint modeling assistance/projects
\$25,000	- Bike facility estimating tool
\$16,076	- Parking Modernization - resources to update parking standards that address recent significant shifts in parking utilization
\$35,000	- ATO (Access To Opportunity) Methodology
\$30,000	- Utah's Unified Transportation Plan
\$1,716,729	- Transportation and Land Use Connection (TLC) Program
\$19,973	- GIS Technical Work
\$250,000	- IHC Community Development - the public assets and public health initiative
\$10,000	- Internal auditing
\$5,000	- HR Consulting

17. Actual FY22 accounting costs were reduced due to WFRC now processing payroll in-house, rather than with a third-party vendor, resulting in a savings of approximately \$500 per month. In previous fiscal years, the audit costs were \$11,000. An additional \$8,318 was budgeted for a new auditor for FY23, as audit costs are anticipated to increase.
18. Dues/subscriptions are for memberships to professional organizations such as National Association of Regional Councils and Association of Metropolitan Planning Organizations.
19. WFRC budgets an amount each year for contingent legal expenses.
20. Printing and Publications covers the printing of project reports, brochures, etc. With the shift to electronic reporting, the Council may adjust this budget line item in future years.
21. Increases in Supplies/Software expenses are due mainly to annual software license costs.
22. The increase in Telephone expense is due to the addition of new phones for additional employees and increases in the cost of the service.

23. During the whole of FY21 and first half of FY22, due to the COVID pandemic, WFRC staff expended less of its Travel and Training budgets as most meetings and training were conducted virtually. The FY23 budget reflects the amount that was anticipated pre-pandemic, accounting for the addition of two new planners. Post-pandemic, it is uncertain whether meetings and training will continue to be held virtually or return to pre-pandemic levels or a level in between. The amount shown in the budget will function as a cap but will not be expended unless needed.
24. The increase from FY21 to FY22 includes projects that were not completed before the end of FY21 and were carried forward to FY22. Some of the contractual projects budgeted in FY22 are not expected to be completed before the end of FY22 and will be carried forward to FY23 with the usual amendment to be made in October 2022. The majority of WFRC personnel costs are reflected in the CPG. Therefore, the FY23 budget includes personnel and salary/benefit adjustments as explained in Footnote 14.
25. The Transportation and Land Use Connection (TLC) program reflects the multi-year nature of most of the TLC projects. FY22 included TLC program projects that were in process at the end of FY21 but not completed prior to fiscal year end and were carried forward and fully budgeted in FY22. Therefore, the FY22 budgeted figure includes both projects carried forward from FY21 and new program funds in FY22. Many of these projects now budgeted in FY22 will not be completed prior to fiscal year FY22 and will carry forward to FY23. The current FY23 budgeted figure represents the annual contributions to the program plus anticipated local match. An amendment to the FY23 budget will be made in October 2022 after the close out of FY22 to reflect these ongoing projects that are expected to be completed in FY23.
26. The FY23 budget includes \$1,740,000 for the multi-year household travel survey project. The results of the household travel survey facilitate recalibration of travel demand models that are critical to ensuring corridor analyses and environmental work are defensible for highway and transit projects. In FY23 WFRC is contributing \$799,462 in federal STP funds with other planning partners (UDOT, MAG, UTA, Dixie MPO, and Cache MPO) contributing the remaining \$940,538 for the project. The project is expected to span three years with a total cost of \$1,740,000. WFRC is managing the project. The Household Travel Survey was anticipated to start in FY21, but was largely deferred to FY23 given the disruptive effects of the pandemic on travel.
27. 'Local Government - Other' uses funds from local contributions for expenditures that do not qualify for other funding. For example, planning projects in non-urbanized areas (Morgan and Tooele Counties) do not qualify for the federal planning dollars allocated to WFRC as an MPO, and WFRC may use these local funds for that work.
28. The Model Development program includes funds received from UDOT and MAG to support model development staff and consulting services. The anticipated expenditures for FY22 are

lower than usual because WFRC did not hire the consultant that was included in the budget. Although there are some funds budgeted in this program for a consultant in FY23 we do not anticipate carrying forward any of the unspent funds from FY22.

29. Intermountain Healthcare is providing 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. Expenditures may include WFRC staff or consultant time and expenses.
30. The budget is prepared on a program or grant level. The final pages of the budget tables show 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. The Building Fund holds the proceeds from the sale of the old office building and any interest that is earned on the investment of those funds.

In FY23 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 2023 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 Planning 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, and Activities and Accomplishments report
- Fiscal Year (FY) 2023 UPWP and budget amendments
- FY 2024 Goals, 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 state-wide 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 FY 2023 Federal Aid Agreement for the MPO Area.
- Participate in the Technical Advisory Committees for both WFRC's Trans Com and Regional Growth Committees.
- Give assistance to the WFRC in developing the FY 2024 UPWP. Assist the WFRC in interpreting and complying with updated air quality rules and regulations. Coordinate the completion of the annual Congestion Mitigation Air Quality (CMAQ) I reporting to FHWA.
- Coordinate the development and implementation of State and MPO CMAQ Performance Plans with WFRC to establish both 2-yr and 4-yr targets for the on-road source emissions measure.
- UDOT will assign a single point of contact to help WFRC manage and administer the Transportation and Land Use Connection Program Partnership.
- 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.
- Work with WFRC to implement corridor plans that include local communities' transportation solutions.
- Coordinate the implementation of State legislative directives for transportation products between UDOT and UTA and Local entities.

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, 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:

- Long Range Transit Plan (LRTP)
- Small Area Studies
- Five-Year Service Plan
- Microtransit Pilot Program Evaluations
- Service Planning Standards, Design Guidelines, and System Analysis
- Comprehensive Service Analysis
- Transit Financial Plan (TFP)/Scenario Tool
- Wayfinding Signage and Bus Stop Improvement Program
- Real-time Digital Signage for Bus
- Mobile Trip Planning
- Transit Oriented Development (TOD)/Station Area Planning
- Emergency Preparedness Planning
- Rideshare Program Planning
- Special Services/American Disability Act (ADA) Planning
- Regional Air Quality Initiatives
- Transit Asset Management Plan
- 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, individuals 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 Local Coordinated Councils (LCCs) in Davis, Salt Lake, Tooele, Utah, and Weber counties to improve outreach and provide guidance on implementing local projects and partnerships
- Completed Local Coordinated Human Service Transportation Plans
- Integration of the updated Local Coordinated Human Services Transportation Plans for Davis, Salt Lake, Tooele, Utah, and Weber counties into the Regional Transportation Plans
- Coordination with Bear River Association of Governments mobility management in Box Elder County
- Ongoing outreach to underrepresented populations
- FTA 5310 Funding Administration
- Completion of Travel Training curriculum/training materials
- Electronic voucher (eVoucher) program phase 2 development.
- Submit 5310 Grant requests
- Work more closely with UDOT through the Utah Urban & Rural Specialized Transit Association (URSTA)
- Legislative fiscal request during the 2023 Utah State Legislative Session

C. LONG RANGE PLANNING

C.1 REGIONAL TRANSPORTATION PLAN

OBJECTIVES:

To continue to cooperate and coordinate with Utah's three other Metropolitan Planning Organizations (MPOs), Federal Highway Administration (FHWA), Federal Transit Administration (FTA), Utah Department of Transportation (UDOT), Utah Transit Authority (UTA), local governments, and other interested agencies and stakeholders for the update of the Wasatch Choice Vision 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 review, discuss, and incorporate all existing and new federal requirements found in national surface transportation authorization legislation, including the Infrastructure Investment and Jobs Act (IIJA).

To further communication and next steps to implement the Wasatch Choice Vision.

To continue to develop and refine 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 increase active transportation emphasis in the 2023-2050 RTP through improved cost and revenue estimation, funding identification, and facility identification that increases the number of trips taken by biking or walking.

To increase access to transit services by people walking or biking through transportation-partner-coordinated identification of priority first/last mile infrastructure projects.

To continue to refine RTP performance measures, to evaluate individual and system-level improvements throughout the 2023-2050 RTP development process, to set appropriate performance measure targets, and monitor progress towards the Wasatch Choice Vision.

To develop shared approaches to address local and regional disruptive technologies and external uncertainties, such as climate change related uncertainties.

To identify and test policies that affect the transportation system from land use, economic development, travel demand, equity, environmental, and financial perspectives.

To increase and coordinate efforts in planning related to safety for all road users with the most relevant and up to date data and tools, especially as it relates to vulnerable road users such as pedestrians and cyclists.

To coordinate and increase emphasis with transportation partners and key stakeholders for statewide, regional, and local freight issues.

To plan for transportation while understanding the effects of and impacts upon land use, regional development patterns, economic development, and historically underserved and underrepresented communities.

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

To continue coordination and communications efforts for Utah's Unified Transportation Plan 2023-2050.

ANTICIPATED PRODUCTS:

- Continued development of the 2023-2050 RTP, including enhanced consideration of the following:
 - Innovative funding and financing strategies

- Multi-modal project prioritization
- Policy approaches to complement planned investments
- Equity and impacts to underserved and underrepresented communities
- Planning and environmental linkages, including risk and resiliency
- Safety data and tools
- Regional and local freight focus
- Assessment of performance and resiliency of preferred scenarios
- Phase the 2023-2050 RTP by need and financially (expected revenue)
- Stakeholder review
- Local Community Workshops review
- Public Comment
- Final Documentation of the process
- Adoption of the final 2023-2050 Plan

C.2 GROWTH PLANNING

OBJECTIVES:

To identify, evaluate, and address issues and concerns associated with growth throughout the Wasatch Front Region.

To encourage greater cooperation and coordination among municipalities, townships, and counties.

To improve integration between transportation, land use and economic development planning / implementation efforts in relation to 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 Vision.

To identify actions in addition to transportation capacity improvements that improve regional quality of life and meet regional transportation needs.

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.

To improve the resiliency of the region's economic, environmental and social systems by addressing external forces and uncertainties.

To utilize a performance-based approach to planning, including using performance measures to inform interim decisions.

ANTICIPATED PRODUCTS:

- Refinement of the Wasatch Choice integrated transportation, land use, and economic opportunity regional blueprint.

- Incorporation of community development considerations into the region's transportation planning and programming processes.
- Assistance to local governments in their coordinated planning efforts, including preservation of transportation corridors.
- Identification of local and regional strategies to improve resiliency of outcomes in the face of disruptive technologies, uncertain market dynamics, and environmental uncertainties.
- Incorporation of green infrastructure and critical lands considerations into the Wasatch Choice Vision and the 2023–2050 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 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 Vision Growth Principles.

To support utilization of Wasatch Choice implementation planning tools 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
- Assistance to local governments in developing station area plans
- 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 Report on Highway and Transit Performance
- 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 RTP and TIP
- Incorporation of Congestion Management in the RTP and 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:

- Active Transportation Master Plan
- FrontRunner Forward
- Future of Light Rail Study
- Station Access Policy
- Transit Oriented Development (TOD) Implementation
- Park & Ride Master Plan Update
- Parking Modernization Phase 2
- Transit Signal Priority (TSP) Implementation
- Autonomous Shuttle Pilot Phase 2
- Bus Network Optimization Program
- Fare Collection Technology Study
- 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, Carbon Reduction 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 active transportation, 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, Carbon Reduction Program, and Transportation Alternatives Program (TAP)
- A six-year Transportation Improvement Program containing highway, transit, and other modal projects programmed for the region
- Support for project implementation and completion
- Listings of obligations of federal highway and transit funds for fiscal year 2022

E. PROJECT COORDINATION AND SUPPORT

E.1 UDOT ENVIRONMENTAL STUDIES

OBJECTIVES:

To accomplish environmental analysis requirements for federal approval of regional high-way 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-15 (600 South – Farmington) Environmental Study
- Bangerter Highway Corridor Environmental Studies
- 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:

- Midvalley Connector
- Davis - SLC Community Connector
- Point of the Mountain Transit
- S-Line Extension
- Other Environmental Studies

F. TRAVEL DEMAND AND SOCIOECONOMIC 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 continue toward completion of model development/enhancements for the WF TDM (forthcoming v9.0) and REMM (expected to be v1.2) with completions targeted for December of calendar year 2022.

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, transparency, and ease of use of model-related tools. To increase coordination and team building across the model user 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 v9.0
- Updated Mode Choice Model for WF TDM v9.0 including overhaul of transit service handling
- Enhancements for WF TDM v9.0 that improve the model's sensitivity to the built environment, handling of external trips, and non-home-based work trips
- Implementation of peer review panel recommendations (January 2021) for v9.0 and future model development including initial exploration, with transportation agency partners, of development options for an activity-based model
- Continued progress in development and application of the WF Bike Model and methodology for integration with WF TDM v9.0

- Continued implementation of peer review panel recommendations (August 2019) for enhancements to REMM 1.1 model structure, input data, visualization of results, model transparency, and collaboration with other MPO's
- Continued data gathering and editing REMM policy layer to reflect most current city general plans
- Addition of Brigham City, Perry, and Willard area in Box Elder County into REMM's geographic coverage area, pending anticipated 2022 MPO boundary updates
- Data resources developed and maintained to inform REMM's 'pipeline projects' capability for use in the land use model's near term years
- Continued development of automated desktop and web-accessible tools to translate output of the models into formats that better support visual assessment, mapping and calculation of performance measures
- Updated REMM input data models to improve the efficiency of maintaining and updating this information, and to enhance the utility of this information for other analyses
- Within-model-year metrics for REMM that indicate what portion of the model space develops for each year and the characteristics of that new and re-development
- Sensitivity testing to enhance understanding of the REMM model behavior when full capacity levels are reached
- Incremental improvements to the REMM model structure and coefficients
- Technical support for WF TDM, REMM, and other model application and various transportation projects
- Continue collaboration with UDOT, UTA and MPO partners to utilize commercial "big data" origin/destination datasets in support of WF TDM calibration and validation

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 State 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 Ozone SIP Development
- Transportation Control Measures as needed
- CMAQ Performance Plan and Targets

G.2 SOCIOECONOMIC AND TRANSPORTATION DATA

OBJECTIVES:

To develop, verify and maintain socioeconomic estimate and forecast data at the county, place, and Traffic Analysis Zone (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 the US Census Bureau in support of quality decennial and American Community Survey data products that are accessible and utilized within this region.

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

ANTICIPATED PRODUCTS:

- Traffic Analysis Zone (TAZ) and city-scale socioeconomic estimates to support long range planning
- Analysis of socioeconomic data and forecasts
- Input to short-range programming, long-range planning studies and air quality analyses
- Continually updated REMM land use model base year 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 transit data

G.3 GIS AND DATA MANAGEMENT

OBJECTIVES:

To serve partners and the community through collecting, using, and presenting spatial data and information in transportation, land use, and economic development planning.

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

To empower Geographic Information System (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.

To respond to community needs by delivering timely information resources related to equity, housing, and access to opportunities.

ANTICIPATED PRODUCTS:

- Geospatial datasets, spatial analysis, and maps in support of the Wasatch Choice Vision, Regional Transportation Plan (RTP), Transportation Improvement Program (TIP), Transportation and Land Use Connection (TLC) goals and activities, and preparations for the planned Household Travel Survey.
- GIS map layers and interactive web maps depicting mobility, access to opportunities, and other results from the Wasatch Front travel demand model (WF TDM) and Real Estate Market Model (REMM) land use model.
- Up-to-date input datasets for the WF TDM and REMM models, including continued updates to base year parcels, housing and employment information, and traffic analysis zones and the processes to keep them current.
- Performance metrics derived from GIS and analysis of the WF TDM and REMM in support of the RTP planning process.
- Geospatial datasets, spatial analysis, and maps in support of relevant community issues and needs, such as housing and equity, including continuation of WFRC's Map of the Month for WFRC's newsletter series.
- Authoritative geospatial datasets that are appropriately accessible to both internal and external clients via local and web connections, including derivatives from forthcoming decennial census data and the American Community Survey.
- Technical documentation/metadata for authoritative geospatial datasets.

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 update the Tooele Valley Regional Long Range Transportation Plan and advance transportation priorities for Tooele Valley.

To provide a public involvement process.

ANTICIPATED PRODUCTS:

- An updated Tooele Valley Regional Long Range Transportation Plan

- Updated priorities for consideration in the Statewide Transportation Improvement Program
- A public involvement process

G.6 MORGAN COUNTY RURAL PLANNING ORGANIZATION

OBJECTIVES:

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

To develop a Morgan County Long-Range Transportation Plan and advance transportation priorities for Morgan County.

To provide a public involvement process.

ANTICIPATED PRODUCTS:

- Refinements to the Morgan County 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 special interest groups, elected and appointed government officials, other government agencies, and the general public regarding Wasatch Front Regional Council (WFRC) projects, plans, studies, and processes.

To provide forums in which this communication takes place, public events, written communication, email campaigns, website pages, social media posts, news media, online interactive maps and/or visualization tools, and other methods are leveraged. To be performed in coordination with the Utah Department of Transportation (UDOT), Mountainland Association of Governments (MAG), Utah Transit Authority (UTA), Envision Utah, Utah League of Cities and Towns (ULCT), and local government staff, to ensure that the public is well informed about the Regional Transportation Plan (RTP), Transportation Improvement Program (TIP), Wasatch Choice 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, in-person, or hybrid open houses and workshops
 - Wasatch Choice Vision 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
- Redesigned website
- Website pages
- Social media posts
- Fiscal Year (FY) 2023 Public Participation Plan
 - Measures of Effectiveness Report
- 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, underserved community, 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
- 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 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 (RRC) 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
- Assistance to RRC to allocate CDBG funds received through the CARES Act and additional Coronavirus aid packages

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 Wasatch Front Economic Development District (WFEDD) 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 Vision.

ANTICIPATED PRODUCTS:

- An annual update to the currently adopted 2018-2023 Comprehensive Economic Development Strategy (CEDS)
- Administration of WFEDD one-time EDA Cares Recovery Assistance funding in the form of technical assistance to member communities

Memo to the Proposed Personnel Policy Changes: Draft for Budget Committee Review

DATE: May 12, 2022
AGENDA ITEM: 5
SUBJECT: **ACTION:** Approve adjustments to the WFRC Personnel Policy
PREPARED BY: Ned Hacker, Director of Operations; Marian Florence, CFO; Andrew Gruber, Executive Director

BACKGROUND:

WFRC has a Council-adopted Personnel Policy. In conjunction with the development of the WFRC FY23 budget and goals, we reviewed the Personnel Policy and identified a few areas warranting update or clarification. These adjustments are designed in part to enable us to fulfill WFRC goal #4: “Create and maintain a work environment that maximizes the health, happiness, and productivity of an excellent staff.” Further, over the past year, WFRC conducted an analysis of its performance and compensation approach, and a few adjustments to the policy are warranted to reflect the results of that analysis.

The following is a summary of the proposed Personnel Policy modifications. The actual language modifications are shown in the exhibit to this memo. These modifications do not impact the WFRC budget.

Chapter II: Compensation Plan

In the opening paragraph, clarify that the “WFRC Budget Committee” in addition to the Council, approves the overall compensation budget. Also clarify that market-based compensation adjustments can be made, which is consistent with existing policy provisions that require market analyses and salary survey be conducted.

Chapter II: Section 1: Salary Determination

Clarify that the WFRC Budget Committee and Council establish the overall compensation budget, and direct the WFRC Executive Director to establish, within that budget, the job descriptions and salaries. The modification to the policy clarifies these roles and ensures that the Executive Director can use information gathered in salary surveys and market analyses to make necessary adjustments within the budget constraints set by the Council.

Chapter IV: Section 5: Holidays

In accordance with federal and state policy, WFRC has added Juneteenth (June 19th) as a holiday.

Chapter V: Section 1: Vacation Leave

Under current WFRC policy, employees accrue vacation time over the course of a year. Therefore, when a new employee starts at WFRC, they have no - or very limited - vacation time available during their first year. This policy modification would allow new employees to borrow

limited vacation time from future accruals in the first year of employment, subject to repayment if the employee leaves WFRC before accruing the vacation time.

Chapter V: Section 2: Sick Leave

To provide more flexibility for our employees, the proposed change decreases the amount of sick leave that must be carried over to the following year and increases the options available to employees in cashing out remaining leave.

EXHIBITS:

Proposed Changes to the Personnel Policy

RECOMMENDATION AND MOTION:

The WFRC Budget Committee recommends and moves that the Council approve the adjustments to the WFRC Personnel Policy.

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CHAPTER II COMPENSATION PLAN

Each fiscal year the [WFRC Budget Committee and Council](#) approves an overall compensation budget for WFRC staff. Within that budget the Executive Director may allocate portions for cost of living adjustments, performance-based merit increases, performance awards, [market-based adjustments](#) and promotions.

Section 1 – Salary Determination

[Within the overall compensation budget established by the WFRC Council and Budget Committee, t](#)The WFRC ~~Council~~ [Executive Director](#) shall establish a salary schedule with pay ~~grades~~ [ranges](#) for all positions and job titles based on a classification system and job descriptions. Salaries will be determined using the salary schedule for each position. WFRC shall conduct salary surveys on a periodic basis to keep the salary schedule and ranges for each position in line with comparable positions in other similar agencies or industries. The results of these surveys shall be used to update the salary ranges for all positions.

At the time of initial appointment of a new employee, a job description, [pay grade](#), and corresponding salary range will be determined for the position. The employee must be paid within the established range for the specific position.

Performance-based merit increases may be awarded to individual employees on the basis of performance evaluation scores. At the beginning of each fiscal year, the employee and the employee's Area Coordinator (AC)/[Supervisor](#) will agree on a performance plan that includes weighted performance factors. Performance standards for employees will be commensurate with their level of experience and pay grade. At the end of each fiscal year, each non-probationary employee will be evaluated by the employee's AC and the employee will receive an overall score for their performance. The AC/[Supervisor](#) will discuss the review with the employee and both the employee and the AC/[Supervisor](#) will sign the performance evaluation. An employee may request a review with the Executive Director and the Area Coordinator/[Supervisor](#) of their performance evaluation within 30 days of the signed initial evaluation.

Performance will be scored on a scale of 0 to 5 with 3 being the level of minimal acceptable performance. Performance will be compensated according to the following schedule where "M" equals the merit allocation percentage as determined by the Executive Director within the Council-approved budget:

Performance Score	0.00 – 2.99	3.00 – 3.99	4.00 – 5.00
Base Rate Increase	0.0%	.5M	M

Performance-based salary increases are independent of any cost of living adjustments (COLA).

Employees performing below the minimal performance standard are not eligible for a performance-based rate increase. Employees receiving sub-standard performance evaluations are subject to disciplinary actions up to and including termination.

be authorized in advance by the employee's Area Coordinator. Employees who work overtime without advance authorization may be subject to disciplinary action up to and including termination for repeat offenses.

Section 5 – Holidays

The following holidays shall be observed by the Council and shall be granted to all regular, full-time employees with pay, and to regular, part-time employees with hours pro-rated based on hours worked (e.g., if there are 172 full-time hours in a month and the employee works 86 hours, the percentage applied to leave is 50% or 86/).

- New Year's Day (January 1)
- Martin Luther King Day (3rd Monday in January)
- President's Day (3rd Monday in February)
- Memorial Day (Last Monday in May)
- [Juneteenth \(June 19th\)](#)
- Independence Day (July 4)
- Pioneer Day (July 24)
- Labor Day (First Monday in September)
- Thanksgiving Day (4th Thursday in November)
- Christmas Day (December 25)
- 3 Personal Holidays – (as requested by employee)

Additional legal holidays, when designated by the Governor of Utah or the President of the United States, shall also be recognized for Council employees.

Section 6 – Outside Employment

Outside employment is permitted, subject to Executive Director review, only if it does not represent a conflict of interest, does not conflict with WFRC work schedules, does not interfere with employee's performance in service to WFRC, and does not utilize WFRC resources or assets.

Section 7 – Political Activity by Employees

The Wasatch Front Regional Council is a voluntary association of local governments providing services to members. To maintain this service function, WFRC must remain non-partisan. Certain forms of political activity on the part of employees would threaten the non-partisan status of the WFRC. Employees must, as a condition of employment, understand and agree to refrain from political activity of this nature during work hours or while representing WFRC, and may never utilize work assets (e.g., computers, email) for partisan political activity. Political activity by an employee that violates this section may be subject to discipline, up to and including termination. Employees who engage in political activity outside of work must never hold themselves out as acting on behalf of WFRC. (The Hatch Act will apply.)

CHAPTER V LEAVE

Leave is an authorized absence during regularly scheduled work hours. Leave may be authorized by the Executive Director with or without pay. An employee who is absent without permission is considered unauthorized absence, and shall be subject to disciplinary action up to and including dismissal. The Executive Director or Area Coordinators shall approve all leave requests except their own; Executive Director leave requests will be reviewed by the WFRC Chair or, in the absence of the Chair, the Vice-Chair.

Section 1 – Vacation Leave

Employees earn vacation for each full calendar month of employment. The amount earned is based on years of service as follows:

- 1 – 5 years – 8 hours per month or 96 hours per year
- 6 – 10 years – 10 hours per month or 120 hours per year
- 11 -15 years – 12 hours per month or 144 hours per year
- 16 years and over – 13.33 hours per month or 160 hours per year

Regular part-time employees earn vacation pro-rated based on hours worked (e.g., an employee who works 24 hours per week would earn vacation at the rate of 60% of the schedule shown above). No vacation accrual is made for unpaid time.

Employees of WFRC may carry forward into the next calendar year accrued vacation leave up to a maximum of 40 days or 320 hours. Once an employee has reached the maximum accrual, no further monthly accrual will be made until the employee has taken vacation leave. Vacation leave lost as a result of the employee reaching the maximum accrual may not be recovered in subsequent months regardless of the number of vacation hours used later in the year. For example: if an employee has an accrued vacation balance of 315 hours at the end of the month and during the subsequent month does not use any vacation and would normally accrue an additional 8 hours, in this instance they would only accrue 5 hours that subsequent month bringing them to the maximum accrual of 320 hours. If that same employee uses 40 hours the following month, they would only accrue 8 hours and the 3 hours lost as a result of reaching the maximum accrual would not be recovered at the later date.

Upon termination of employment an employee shall be paid for the unused portion of his/her accumulated vacation leave up to 40 days, provided he/she has completed six consecutive months of service and has terminated without cause.

No employee may be allowed vacation leave with pay for any period of time beyond, or in advance of, time already accrued. [An exception may be made in an employee's first year of employment: with the prior written approval of the employee's AC/Supervisor and Executive Director, an employee may borrow up to 40 hours of vacation time from their first year of expected accruals, with the understanding that if their employment is terminated prior to the accruals being met, any used vacation not yet earned as of the termination date will be deducted from their last paycheck.](#)

Taking any vacation leave without authorization may be reason for disciplinary action.

exposure to a contagious disease when the attendance at duty jeopardizes the health of others; for well care health screenings or examinations, and fitness related activity by the employee. False or fraudulent use of health care leave shall be cause for disciplinary action and may result in dismissal. Reasonable limits may be imposed by the Executive Director.

All employees holding full-time and permanent positions accumulate sick leave at the rate of one day per month. Regular part-time employees accumulate sick leave pro-rated based on hours worked.

1. Employees are allowed to convert unused sick leave to cash payments upon termination of employment.
2. ~~At the end of each fiscal year any amount of sick leave over 80 hours will be paid to the employee. The employee may contribute this to a deferred savings plan or be paid in cash for the unused leave over 80 hours, a portion of employee sick leave may be cashed out, converted or carried over as follows~~
 - ~~0-40 hours: must be carried over to next fiscal year~~
 - ~~41-80 hours: employee may choose to cash out, contribute to a deferred savings plan, convert to vacation leave, or carry over to next fiscal year~~
 - ~~81+ hours: employee must choose to cash out, contribute to a deferred savings plan or convert to vacation leave~~
3. A doctor's certificate may be required for sick leave in excess of three working days.
4. Sick leave must be reported by the employee at the same time sick leave is needed.
5. ~~Except as herein provided, all employees will be able to convert twenty five (25) percent of the unused sick leave accumulated during the previous twelve (12) month period into vacation. The remaining seventy-five (75) percent of the unused sick leave accumulated during the previous twelve (12) month period will be carried over for use in the next year, if needed. In calculating the unused sick leave under this section, any sick leave used will be considered as coming from the current twelve (12) month period and not from accrued sick leave.~~

Section 3 – Family Medical Leave (FMLA leave)

1. WFRC employees who have been employed by WFRC for at least one year and for at least 1,250 hours during the preceding 12-month period are eligible for FMLA leave. Employees claiming FMLA leave will be returned to the same or equivalent position at the end of the leave period granted pursuant to this policy.
2. FMLA leave will consist of appropriate paid leave or unpaid leave. WFRC will provide the first 80 hours at 2/3 pay for any employee with a qualifying FMLA event. After the first 80 hours at 2/3 pay the employee must use all of his or her accrued paid leave, including vacation leave and sick leave. In some cases, short-term disability may also be available. The remainder of the leave period will then consist of unpaid leave.
3. Employees who meet the applicable time of service may be granted FMLA leave consisting of appropriate accrued paid leave and unpaid leave for a period of 12 weeks, or 26 weeks pursuant to paragraph 5, during the 365 days following the invocation of FMLA leave. Leave may be taken intermittently as long as the total does not exceed 480 hours or 12 weeks.

DATE: May 3, 2022
AGENDA ITEM: 6
SUBJECT: WFRC Fraud Risk Assessment FY22
PREPARED BY: Marian Florence, Chief Financial Officer

BACKGROUND:

Wasatch Front Regional Council, along with all other Utah local governments, is required by the Utah State Auditor to conduct a Fraud Risk Assessment and present it to our board by the end of each fiscal year. This assessment is a self-scored questionnaire designed to evaluate existing policies, procedures, and personnel to determine a risk level to the entity for potential fraud. The score an entity receives, on the basis of this assessment, does not indicate fraud actually exists or doesn't exist within the organization.

Staff feels the best approach to reducing the risk of fraud is a combination of (1) a commitment to and a culture of ethical conduct within the organization that starts with a tone set by leadership, and (2) the development of and adherence to adequate policies that are governed by these high ethical standards. Therefore, of utmost importance at WFRC is the support of the Executive Director and the members of the Budget Committee in establishing and maintaining such policies. Beginning in 2017, WFRC went through an extensive review and update of all our accounting, administrative and personnel policies. As part of the update we included the best practices as defined by the Utah State Auditor's Office. The policies were reviewed by team members within the State Auditor's Office, WFRC's external independent auditors, outside legal counsel, some of our partner agencies, and of course WFRC staff and Budget Committee. These updated policies were adopted by the full WFRC Council. WFRC's Accounting, Administrative and Personnel Policies incorporate statements of ethical behavior as defined in the Utah Public Officers' and Employees' Ethics Act (Title 67, Chapter 16) and employees are trained on what is expected of them in this regard. The policies also reflect all other applicable state and federal laws and regulations.

In 2020 and 2021 the Fraud Risk Assessment presented to the Council gave WFRC a score of 355 which put the agency in a "low risk" category. There were a few recommendations discussed with the Council that would further reduce the risk of fraud that included:

- The Council should take action to further define the role of the Budget Committee as the Council's Audit Committee and the financial oversight duties assigned thereto. This was completed in August 2020 through an amendment to WFRC's Accounting and Administrative Policy.
- When the Council hired a replacement for the retiring CFO it was recommended that they hire someone licensed or certified as a financial expert (CPA, CGFM, CMA, CIA, CGAP, or CPFO). WFRC hired Kurt Mower who has a degree in finance and was pursuing his CGFM certification. With Kurt Mower's departure, WFRC has hired Marian Florence who has CGFM certification. This additional certification has increased WFRC's score to 365.

- The WFRC Compliance Administrator should maintain proof of required State Auditor training for WFRC Council members. This is evaluated on an ongoing basis as most of our Council members receive this training as part of their role as elected officials in their cities and counties.
- The person who would be hired to replace the retiring CFO should receive at least 40 hours of formal training in budgeting, accounting or finance each year. This training has been completed by Marian Florence in FY22.

During the year WFRC accounting staff participated in a round table discussion with the Utah State Auditor and other local government entities to discuss the Fraud Risk Assessment, its effectiveness, and possible improvements. Staff will continue to stay engaged in the process and are committed to ensuring WFRC's financial records are accurate and transparent.

Included in this packet is the internally scored Fraud Risk Assessment Questionnaire from the Utah State Auditor's Office for FY2022. **Overall WFRC is now in the "very low risk" category with a score of 365.** Following is a line-by-line explanation of how the questionnaire was scored.

1. WFRC received the highest score possible on the issue of **separation of duties**, which the State Auditor identifies as the single most important policy to reduce the risk of fraud, and we agree. Although we are a small organization with a small staff we have ensured that those who have custody of assets are not the same as those who account for assets.
2. WFRC received the highest score possible on the list of **written policies** due to the extensive review and update of our policies from 2017 as well as continual review and updates when needed.
3. In March of 2022 WFRC hired a new Chief Financial Officer to replace Kurt Mower, the outgoing Comptroller. The new CFO, though not a licensed or certified CPA, is a **Certified Government Financial Manager (CGFM)**. WFRC accounting staff regularly consults with its external auditors on accounting and internal control matters as they arise.
4. Each January WFRC employees are required to sign a disclosure of potential conflicts of interest and an **Ethical Behavior** Pledge. These completed forms are on file.
5. Many of WFRC's board members complete **Fraud Risk training** through their primary public body, e.g., a city or county, and not through WFRC. It is recommended that board members view the Utah State Auditor's online training every four years.
6. It is recommended that at least one member of the finance team receive at least 40 hours of **financial training** each year. The CFO received more than 40 hours of financial training while with her previous government employer.
7. WFRC's personnel policy states that any employee who suspects or knows of any fraud, waste or abuse of resources must report such to any member of the Area Coordinator team, senior management, or the external independent auditor. WFRC has established

an email **fraud “hotline”** for any person that knows of or suspects fraud to report such. Further, any person making such a report is subject to whistleblower protections.

8. WFRC policies ensure that internal auditing is ongoing. Both the CFO and the Accounting Specialist have broad experience in internal auditing, and the employment of additional staff in the finance department will ensure a broadened capacity for internal controls. In addition, WFRC has selected BDO, LLC to assist us with an enterprise risk assessment and formal **internal auditing**.
9. The Council’s Budget Committee acts as its **audit committee**. Each year they meet with the external independent auditor and discuss the results of the audit and any recommendations that arise from it. Certain members of the Budget Committee are interviewed individually by the independent audit team and asked to provide their input and perspective on the Council’s financial statements, policies, procedures and accounting staff.

EXHIBITS:

Fraud Risk Assessment

CONTACT INFORMATION:

Marian Florence (801) 949-9576, mflorence@wfr.org, WFRC CFO
Andrew Gruber (801) 824-0055, agruber@wfr.org, WFRC Executive Director



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 365 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	x	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	x	5
b. Procurement?	x	5
c. Ethical behavior?	x	5
d. Reporting fraud and abuse?	x	5
e. Travel?	x	5
f. Credit/Purchasing cards (where applicable)?	x	5
g. Personal use of entity assets?	x	5
h. IT and computer security?	x	5
i. Cash receipting and deposits?	x	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	x	20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	x	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	x	20
7. Does the entity have or promote a fraud hotline?	x	20
8. Does the entity have a formal internal audit function?	x	20
9. Does the entity have a formal audit committee?	x	20

*Entity Name: Wasatch Front Regional Council

*Completed for Fiscal Year Ending: June 30, 2022 *Completion Date: May 3, 2022

*CAO Name: Andrew Gruber *CFO Name: Marian Florence

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.