FY27 WFRC BUDGET



WFRC

WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: **6a**
SUBJECT: **PUBLIC HEARING AND ACTION:** Amend FY27 Budget
PREPARED BY: Marian Florence, Chief Financial Officer

BACKGROUND:

Each October, WFRC closes the financial books on the previous fiscal year; this includes verifying the final expenditures and determining what expenditures and revenues will carry forward from the previous fiscal year (FY26) into the current fiscal year (FY27). WFRC routinely carries forward funding for projects that are multi-year in nature; i.e., a project may be fully budgeted in the first year but the work is conducted over two or more years, and the associated expenditures and revenues are therefore carried forward into the next fiscal year. This requires an amendment to the current fiscal year (FY27) budget.

As WFRC completed FY26 and we reviewed the final expenditures, actual spending came in lower than budgeted by $4,878,600. Much of this has been incorporated as carry forward into the amended FY27 budget to cover multi-year projects, the majority in two programs:

- Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature.
- Station Area Planning funds that are shared between MAG and WFRC. This work is ongoing; all available funds for our area are reflected in the amended FY27 budget.

The FY27 budget amendments are mainly in the contractual line item, reflecting the ongoing expenses associated with multi-year projects. Other adjustments are in the supplies, dues, travel/training, and new carry-forward lines to reflect updated cost estimates and ongoing programs that we anticipate in coming years.

The adjustments described above are reflected in the line items on the Expenditure by Function section. The adjustments also impact the projected carry-forward into FY27, again reflecting on-going programs or multi-year projects that are expected to bridge the FY27 and FY28 years.

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

The Budget Committee has reviewed and discussed the proposed amended FY27 budget.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council conduct a public hearing and approve a motion “to amend the WFRC FY27 Budget as proposed.”

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EXHIBITS:

Draft Amended FY27 Budget with Footnotes

WASATCH FRONT REGIONAL COUNCIL

Approved
FY 2027 Revised Budget

Expenditure by Function/Line Item

Expenditure	June, 2025 FY 2025 Actual	October, 2025 FY 2026 Revised Budget	June, 2026 FY 2026 Actual	May, 2026 FY 2027 Initial Budget	October, 2026 FY 2027 Revised Budget	initial to revised		Footnotes
Salaries/Employee Benefits	5,335,480	6,212,348	5,440,892	6,327,864	6,327,864	0	0%	
Contractual	4,982,024	8,083,226	4,395,775	4,439,531	7,679,829	3,240,298	73%	1
Audit and Accounting	19,500	20,000	20,000	20,600	20,600	0	0%	
Dues	29,897	35,700	29,825	35,700	40,700	5,000	14%	
Equipment Maintenance	37,341	40,000	36,707	40,000	40,000	0	0%	
Insurance	15,548	20,000	16,136	20,000	20,000	0	0%	
Legal	0	20,000	25,174	20,000	20,000	0	0%	
Printing and Publication	0	5,300	1,621	5,300	5,300	0	0%	
Rent	457,984	490,176	464,211	490,176	490,176	0	0%	
Supplies/Software/Subscriptions	163,941	290,605	199,545	170,308	224,061	53,753	32%	2
Telephone/Data	39,171	50,000	39,201	50,000	50,000	0	0%	
Travel and Training	164,943	194,500	153,480	174,500	191,000	16,500	9%	3
Total Expenditures	11,245,829	15,461,855	10,822,567	11,793,979	15,109,530	3,315,551	28%	
Amounts expected to carry into next FY		239,311		17,121	224,497	207,376	1211%	4
TOTAL	**11,245,829**	**15,701,167**	**10,822,567**	**11,811,100**	**15,334,027**	3,522,927	30%	5

Expenditure by Program

Program	FY 2025 Actual	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Initial Budget	FY 2027 Revised Budget			
Consolidated Transp. Planning Grant	5,276,421	6,724,802	5,449,493	6,857,853	6,900,506	42,653	1%	
Transportation & Land Use Connection	3,016,945	4,778,060	3,090,492	2,230,911	4,090,650	1,859,739	83%	6
Economic Development	120,593	140,000	122,500	140,000	157,500	17,500	13%	7
Local Government - Other	44,224	466,204	173,894	74,805	431,443	356,638	477%	8
Model Development	144,375	90,556	90,556	90,931	92,178	1,247	1%	9
Joint Projects	465,652	663,975	481,896	12,500	203,713	191,213	1530%	10
Legislative Consulting	156,000	156,000	160,800	165,600	165,600	0	0%	
Community Dev. Block Grant (CDBG)	50,000	50,000	50,000	50,000	50,000	0	0%	
Mobility Management	1,714	5,000	2,101	5,000	5,000	0	0%	
Tooele Valley RPO	8,630	16,813	9,951	10,000	16,863	6,863	69%	11
Morgan County RPO	9,000	9,000	9,000	9,000	9,000	0	0%	11
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%	
Davis County Local Option Assistance	10,000	10,000	10,000	10,000	10,000	0	0%	
Station Area Planning	1,186,500	1,738,944	675,889	500,000	1,108,056	608,056	122%	12
Safe Streets for All	0	280,000	216,855	0	63,145	63,145		13
Local Administrative Advisor	167,846	183,811	171,703	150,000	185,000	35,000	23%	14
Power District Transportation Study	457,932	10,000	4,309	0	0	0		
Mixed Use Centers: Visuals	127,996	23,501	32,614	0	56,888	56,888		15
Activity Based Model		352,500	68,514	352,500	636,486	283,986	81%	16
Regional Infrastructure Accelerator				1,150,000	1,150,000			
TOTAL EXPENDITURES	**11,245,828**	**15,701,166**	**10,822,567**	**11,811,100**	**15,334,028**	3,522,928	30%	5

Source of Funds

	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027			

	Actual	Revised Budget	Actual	Initial Budget	Revised Budget			
Federal Sources:								
Federal Highway Administration - PL	2,495,273	3,818,925	2,609,993	3,575,583	3,575,583	0	0%	
Federal Highway Administration - STP	2,871,326	3,959,437	2,664,303	3,131,364	4,426,374	1,295,010	41%	17
Federal Highway Administration - SS4A	0	224,000	173,484	0	50,515	50,515		13
Federal Transit Administration	977,152	993,740	990,841	1,018,875	1,018,875	0	0%	
Dept. of Housing & Urban Development	50,000	50,000	50,000	50,000	50,000	0	0%	
Economic Development Administration	60,296	70,000	52,500	70,000	87,500	17,500	25%	7
USDOT: Build America Bureau				1,150,000	1,150,000	0	0%	
Total Federal Sources	**6,454,047**	**9,116,102**	**6,541,121**	**8,995,822**	**10,358,847**	1,363,025	15%	
State Sources:								
Utah GOPB	290,000	290,000	290,000	290,000	290,000	0	0%	
GOPB Local Administrative Advisor	167,846	183,811	171,703	150,000	162,108	12,108	8%	14
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%	
UDOT - TLC	334,271	636,601	582,100	315,000	369,501	54,501	17%	6
UDOT - Joint Projects	179,827	360,605	219,710	88,125	235,293	147,168	167%	10
UDOT - Model Development	105,000	50,000	50,000	50,000	50,000	0	0%	9
UDOT - Power District Transp. Study	457,932	10,000	4,309	0	0	0		
UT/Dept of Commerce	127,996	23,502	32,613	0	106,888	106,888		15
UT/GOEO - Station Area Planning	1,066,500	1,738,944	675,889	500,000	1,063,056	563,056	113%	12
Total State Sources	**2,731,372**	**3,295,463**	**2,028,324**	**1,395,125**	**2,278,846**	883,721	63%	
Local Sources:								
Dedicated Project Funds	793,117	1,760,347	1,164,710	313,484	1,086,017	772,533	246%	18
MAG - Joint Projects/Model Dev.	173,717	206,699	132,510	123,931	198,194	74,263	60%	10
UTA - TLC	334,799	508,344	207,513	318,270	619,102	300,832	95%	6
UTA - Joint Projects	144,891	190,571	108,703	24,675	110,576	85,901	348%	10
UTA - Transit Sales Tax	243,754	235,000	251,045	240,000	282,653	42,653	18%	19
Local Contribution	370,132	388,640	388,640	399,793	399,793	0	0%	
Total Local Sources	**2,060,410**	**3,289,601**	**2,253,121**	**1,420,153**	**2,696,335**	1,276,182	90%	
TOTAL SOURCES	**11,245,829**	**15,701,165**	**10,822,566**	**11,811,100**	**15,334,028**	3,522,928	30%	5

Local Contributions

County	**FY 2025** Actual	**FY 2026** Revised Budget	**FY 2026** Actual	**FY 2027** Initial Budget	**FY 2027** Revised Budget	
Box Elder, 1 voting member	15,210	15,971	15,971	16,429	16,429	0.00%
Davis, 4 voting members	81,126	85,182	85,182	87,627	87,627	0.00%
Morgan, 1 voting member	15,210	15,971	15,971	16,429	16,429	0.00%
Salt Lake, 8 voting members	162,250	170,363	170,363	175,252	175,252	0.00%
Tooele, 1 voting member	15,210	15,971	15,971	16,429	16,429	0.00%
Weber, 4 voting members	81,126	85,182	85,182	87,627	87,627	0.00%
TOTAL	370,132	388,640	388,640	399,793	399,793	0.00%

WASATCH FRONT REGIONAL COUNCIL

FY27 Revised Budget Footnotes

1. The increase in contractual expenditures results from projects budgeted in FY26 that are continuing over several years and expected to be completed in FY27 and FY28, and are therefore carried forward into FY27. It also includes contractual amounts that will pass through WFRC to consultants for the Transportation and Land Use Connection Program, Station Area Planning, and several joint projects. Broadly stated, the $3M increase reflected in the budget amendment comes from $2M in TLC and the other million in Station Area Planning and multi-year joint projects with our transportation partners - see below for detail. The following anticipated items are components of the total amended FY27 amount.

- $4,090,650 – Transportation and Land Use Connection (TLC) Program
- $1,108,056 – Station Area Planning from state funds
- $636,486 – Activity Based Model
- $203,713 – Joint projects (see footnote 8)
- $361,600 – External affairs, communications, and public outreach
- $616,000 – Long- and Short-Range planning studies
- $57,500 – Analytical and GIS modeling

2. Supplies/Software are increased to reflect updated budget projections, primarily for software.

3. Training and Travel is increased to reflect travel costs for additional employee participation in conferences as speakers and presenters.

4. The carry-forward amount into FY28 represents funds that we anticipate will be used for multi-year programs and projects.

5. The proposed FY27 budget increases 30% over the original FY27 budget. As WFRC completed FY26 and we reviewed the final expenditures, actual spending came in lower than budgeted by $4,878,600. Much of this has been incorporated as carry forward into the amended FY27 budget to cover multi-year projects, the majority in the Transportation and Land Use Connection (TLC) program, Station Area Planning, and joint projects.

6. The majority of TLC funding is committed to specific projects that often span multiple fiscal years. The amended budget figure reflects all currently committed projects, including the newly awarded projects budgeted in May. TLC funding amounts from UDOT and UTA are amended to reflect carry forward funding which is dedicated to TLC projects that are continuing over several years in addition to annual support amounts of $315,000 (UDOT) and $318,270 (UTA).

7. Only one revenue category was notably under budget in FY26: Federal Funds - Economic Development Administration (EDA). For more than 50 years, the EDA Partnership Planning Grant has provided foundational funding in three-year periods to designated Economic Development Districts, including WFEDD at WFRC. For FY26, a new funding period was expected to start April 1, 2026, to fund the final quarter of our fiscal year and continue for three years. Our routine application was timely submitted in March, but we did not receive confirmation of the funding until August 20.

Therefore, the federal funds for FY26 were 75% of those expected. With confirmation of the funding now received, the FY26 funds are incorporated into the FY27 budget.

8. WFRC utilizes local funds for two main purposes: to meet the matching requirements for federal funds and to support multi-year regional efforts and projects. The amended budget incorporates a carry forward from FY26, which will be allocated to annual matching requirements, communications, public outreach, and multi-year projects extending into FY28.

9. This budget adjustment reflects the FY27 agreement between MAG, UDOT and WFRC to support modeling work by the WFRC Analytics group. Funding from MAG increased by 3%.

10. Joint projects are multi-agency efforts that include support (listed below) from UDOT, UTA, Mountainland Association of Governments (MAG), and other planning partners. WFRC typically does not include multi-year joint projects in the initial budget because we don't yet know what the partner commitments will be. The following joint projects are in process or new for FY27:

- $65,600 – Utah Inland Port Transportation Study (funded in full by UDOT/ UIPA)
- $146,480 – Transit and Land Use Guide
- $636,486 – Activity Based Model Development
- $50,000 – Modeling consulting work
- $14,722 – Modeling software project

11. The Tooele Valley RPO and Morgan RPO programs rely on current year contributions. The Tooele Valley RPO budget has been adjusted to include some carry forward funds, an adjustment we make annually to account for the difference in fiscal years (the carry forward covers the period July - December and the Tooele Valley contributions schedule is January - December).

12. Station Area Planning funds, provided through the Governor's Office of Economic Development, are shared between MAG and WFRC to provide planning assistance to local communities as they develop the required Station Area Plans and update their general plans and zoning. A total of $5M in state funds were allocated beginning in FY23 to support communities in developing plans for 95 existing and planned fixed-guideway transit stations in Utah. MAG and WFRC are collaborating to use this funding to bring all stations into compliance. We initially budgeted $500,000 as a placeholder in FY27. MAG has fully awarded the funds necessary to cover their Station Area Plans, so WFRC has budgeted remaining funds to cover the stations in our area, in addition to the $2.5M already awarded to many station area projects that started in FY23.

13. WFRC received a grant for Roadway Safety Audits funded through the USDOT Safe Streets for All program in July, 2025 and most of the work was completed in FY26. The remaining funds are budgeted in FY27.

14. As discussed in preparation for the initial budget for FY27, state funding for this program has been restored to the original $150K amount, but after several years with no increase this funding level is no longer sufficient to cover our expenses. Additional local funds have been budgeted to cover the position.

15. WFRC was awarded a $66,000 grant from the State of Utah Department of Commerce to provide additional visuals and tools to measure impacts in mixed-use centers. WFRC's online 3D visuals and analysis provide communities with insights into local and regional cross benefits to inform local and regional government land use and transportation decisions. The majority of this work was

completed in FY24, FY25, and FY26, with final completion in early FY27 using the remaining funds. For FY27, WFRC was awarded a $50,000 grant to work on a code template refresh. This effort is the first step in a multi-year effort to provide a new tool for communities to update their zoning code to realize their planning goals and consider missing middle housing, infill, and centered development on all scales.

16. WFRC, in coordination with UDOT, UTA and MAG, plans to transition from a traditional trip-based representation of resident travel in the Wasatch Front regional travel demand model (WF TDM) to an activity-based model (ABM) approach. This shift aligns with the region's growing complexity in travel choices and behavior. The benefit will be a more precise and adaptable representation of travel, and enhanced modeling capabilities for new travel modes, travel patterns, and policies. In the future, the new ABM is expected to leverage a consortium software development model, to cost-share and realize model enhancements, funded jointly by other MPOs and DOTs at significant savings to WFRC. The current total cost estimate is $576,300 for WFRC's share (51% of the project). The FY27 budget has been adjusted to reflect the second year and remaining funds from the first year of this three-year project.

17. The increase in FHWA-STP funds is for consulting contracts under the Transportation and Land Use Connection Program (TLC) for projects budgeted in previous years but not completed prior to the end of FY26; therefore these contracts are carried into FY27.

18. The change to Dedicated Project Funds includes funds for projects budgeted in FY26 that are continuing and expected to be completed in FY27, and are therefore carried forward into FY27. The funding shown here includes

- $539,473 – Local funds for TLC awarded projects (includes carry forward)
- $165,600 – State and federal Legislative Consulting
- $89,389 – Local funds for the Consolidated Planning Grant
- $32,800 – UT Inland Port Transportation study funds
- $70,000 – WFEDD EDA Planning Grant local contribution
- $45,000 – Local match funds for Station Area Planning
- $40,721 – IHC funds for community development projects (carry forward)
- $22,892 – Local funds for Local Administrative Advisor
- $12,630 – Safe Streets for All local match funds
- $19,800 – Local funds for Beehive Bikeways
- $16,863 – Local funds for Tooele Valley RPO (includes carry forward)
- $10,000 – Davis County local option assistance
- $9,000 – Local funds for Morgan RPO

19. Transit Sales Tax funds from UTA are used to match the Federal Transit Administration Section 5303 funding and to fund specific activities to support transit planning and implementation efforts. The updated budget reflects carry forward from FY26 to fund continuing work.