

UTAH TRANSIT AUTHORITY POLICY

UTA.02.14

INCIDENTAL USE OF PROGRAM INCOME

1) Purpose

The purpose of this policy is to provide spending guidelines and assign responsibilities for all incidental use of grant-funded assets for income or program revenue generated by grant-funded assets and received by the Utah Transit Authority (UTA).

2) Definitions

None

3) Policy

- A. The comptroller is responsible for recording incidental use or program revenues under advertising revenues, rental income, transit-oriented development proceeds, or other non-transit related income.
- B. Pre-approval for any type of incidental use must be pre-approved by the Federal Transit Administration (FTA). If incidental use is included in a grant; execution of the grant provides FTA's formal approval of the incidental use.
- C. The executive director is responsible for incorporating the use of program income into the annual budget for transit-related expenses or local match for future grants.
- D. Incidental use must be compatible with the approved purposes of the project and not conflict with the intended public transportation use of the asset.
- E. Real Estate and Marketing department managers are responsible for identifying incidental use or program income from grant-funded assets and notifying the Accounting and Budget departments.
- F. Department managers from other departments that generate incidental use income are responsible for identifying incidental use or program income from grant -unded assets and providing the Accounting and Budget departments with written notice.

4) Review

This policy will be reviewed every four years.

5) Cross-References

- None

This UTA Policy was reviewed by UTA's Chief Financial Officer on 03/03/2026, and approved by the Executive Director on _____. This policy takes effect on the latter date.

Jay Fox
Executive Director

Approved as to form and content:

DocuSigned by:
Mike Bell
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Counsel for the Authority

History

Date	Action	Custodian
1/29/2019	Adopted – Corporate Policy 3.1.13 Incidental Use of Program Income	Chief Financial Officer
	Board Reviewed – UTA.02.14 Incidental Use of Program Income	Chief Financial Officer
	Revised and Renumbered – UTA.02.14 Incidental Use of Program Income	Chief Financial Officer