



# 2026 Budget Presentation

## November 17, 2025 Board of Trustees Meeting



**Our Vision:** A sustainable, united organization that provides for the welfare of our communities.

**Our Mission:** To provide sustainable quality integrated waste and recycling collection services for the health and safety of our community...because not everything fits in the can.

**Our Goals:** Sustain a High 90<sup>th</sup> percentile of Customer Satisfaction, Achieve a High 80<sup>th</sup> Percentile of Employee Satisfaction, Environmental and Financial Stewardship and Loss Prevention.

# WFWRD Services Overview

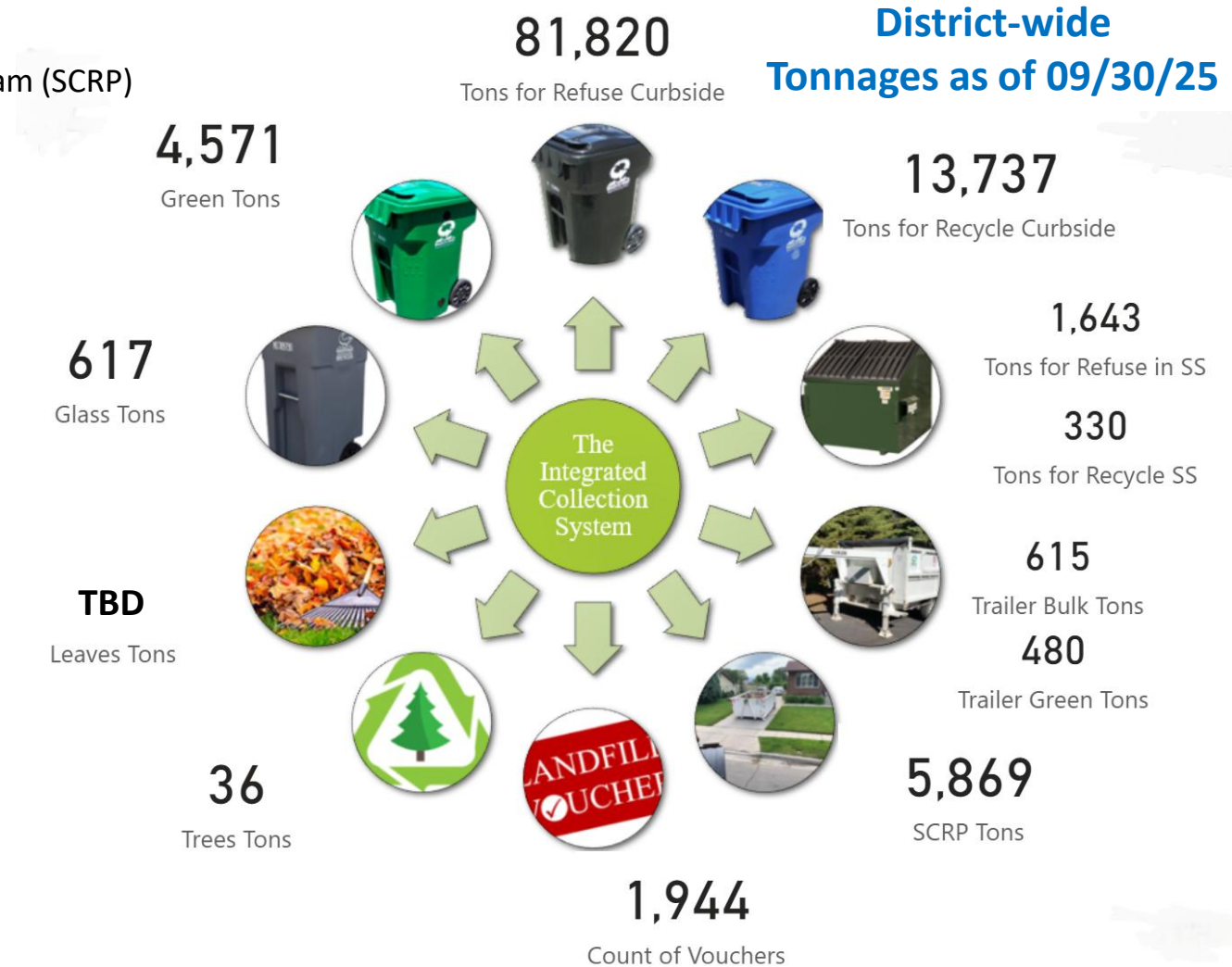


## Base Residential Services include (retain current rate of \$26.00/month):

- Weekly 96-gallon curbside garbage and recycling collections
- Bulky waste collection via Seasonal Container Reservation Program (SCRCP)
  - Mid-April through September
- Landfill Vouchers for a residential truck, car, or trailer loads
- Central glass drop-off locations and collection services
- Container Repair and Replacement within 5 to 7 business days
- Seasonal Services:
  - Central leaf bag distribution, collections/hauling, and disposition
  - Curbside Christmas tree collections and disposition
- Recycling Education & Outreach and Special Events participation
- In-House, Local Customer service (8:00am-4:45pm M-F)
- In-House, Local Billing/Account Management
  - Monthly Billing Starting January 1, 2026 (first bill in February)

## Additional Services:

- Curbside Green Waste Reclamation Services
  - \$12.00 per month – retain 2025 rate (no change)
- Curbside Glass Recycling
  - \$8.50 per month – retain 2025 rate (no change)



# 2026 Budget Highlights

## PERSONNEL & ADMINISTRATION:

- **3.5% Cost of Living Adjustment (COLA)** at the beginning of 2026 for all employees (probationary, merit, and appointed) to remain within competitive markets (recruitment and retention)
- **2% Merit increases for employees** with satisfactory performance ratings during annual evaluations
  - One-time lump sum amount for employees at the top of their salary range
- **PEHP Health Insurance – 6.9% premium rate increase**
  - Other insurance products have a rate guarantee through 2026 (no change)
- **URS Retirement Plan Rates – decrease of 1%**
  - Other insurance products have a rate guarantee through 2026 (no change)
- **SCRP/Trailer Program Adjustments**
  - Cessation of the fee-based trailer rental program
  - Reallocation of both District Trailer Program drivers to support SCRCP
  - Reclassification of two (2) SCRCP Grounds Crew positions to SCRCP Driver positions
  - Elimination of the remaining two (2) SCRCP Grounds Crew positions
    - Reallocated monies (\$44,600) to Professional Services in 2026
- **Administrative Initiatives**
  - Implement monthly billing in 2026 (ensure consistent cash flow)
  - Seek opportunities to reduce printing and mailing costs for monthly bills; drive paperless billing subscriptions
  - Ongoing verification of missed pickups/late set-outs; SCRCP tiered reservation optimization
  - Continued recycling education and outreach and participation in community events
  - Evaluate/identify areas to enhance efficiencies, reduce costs, and streamline administrative functions
  - Optimize cost-of-service comparisons while identifying communities that utilize general fund subsidies
  - Data visualization/analysis, fleet optimization, and evaluate/implement the best use of new and existing technologies





# 2026 Operating Expenses Budget Highlights

**In 2026, WFWRD will continue to seek out opportunities to reduce costs, streamline organizational functions, increase efficiencies, and further optimize operations**

- Continue to purchase diesel (as opposed to CNG) heavy duty truck replacements
  - Estimated purchase savings of at least \$50,000 per side load truck
  - Retain the 8 side load replacement schedule per year (~\$400,000 annual savings)
- Continue right-sizing light-duty vehicle replacements
  - Reduced replacement capital costs, fuel consumption, etc.
- Solicit and negotiate new contracts and/or contract renewals (e.g., process recycling) with a high-quality/best value approach
- Increased Disposal Fees
  - \$2.00/ton increase at Salt Lake Valley Transfer Station & Landfill (~\$200,000 increase)
    - Landfill \$29→\$31.00/ton (6.9% increase) Transfer Station \$37→\$39.00/ton (5.4% increase)
    - No price changes have been communicated from TransJordan (landfill = \$41/ton)
- Increased Repair & Maintenance Labor Rates
  - Salt Lake County Fleet is adjusting labor rates upwards by \$6.00/hour (~\$82,000 increase)
  - Quarterly SLCo Fleet Performance meetings have been scheduled for 2026
- Increased Fuel Costs
  - CNG is expected to rise ~9% in 2026 (~\$84,000 increase)
  - Diesel costs are anticipated to remain steady or decline



# 2026 Budget – Revenues

	Actuals 2024	Budget 2025	Estimated 2025	Proposed 2026
<b>Revenues</b>				
Residential Waste Collections	\$ 22,295,685	\$ 27,283,500	\$29,290,123*	\$29,315,089
Nonresidential Waste Collections	802,390	731,200	701,953	731,200
Recycling Revenue	-	-	-	-
Neighborhood Trailer & Container Rentals	175,669	189,000	200,197	-
Green Curbside (cans/fees)	1,530,416	1,644,000	1,792,843	1,700,000
Glass Recycling	212,349	200,000	206,139	200,000
Gain/(Loss) on Sale of Assets (Trucks)	(460,894)	480,000	160,000	160,000
Gain/(Loss) On Investments	46,722	-	29,640	-
New Home Can and Delivery	110,653	90,000	113,316	90,000
Interest	357,418	350,000	358,403	350,000
Miscellaneous Revenues	583,411	325,000	596,578	325,000
Other External Sources of Revenue	-	-	-	-
Use of Fund Reserves	-	-	-	-
<b>Total Revenues</b>	<b>\$ 25,653,819</b>	<b>\$ 31,292,700</b>	<b>\$ 33,449,192</b>	<b>\$ 32,871,289</b>

\*2025 estimated Residential Waste Collections includes 4<sup>th</sup> Quarter accruals where the 2025 Budget was based on cash from the fee increase. The proposed 2026 budget represents the full year of accrued revenue, which matches expected cash inflows with monthly billing.

# 2026 Budget – Personnel Expenses

	Actuals 2024	Budget 2025	Estimated 2025	Proposed 2026	
<b>Expenses</b>					
<b>Personnel Expenses</b>					
Wages/Salaries	\$ 6,720,816	\$ 7,514,000	\$ 7,243,505	\$ 7,670,600	
Overtime	348,875	549,500	278,062	449,500	
Seasonal Labor	210,707	435,000	300,456	410,900	← Eliminated two (2) SCRP Grounds Crew: Reduced Seasonal Labor \$41,500
Social Security	14,811	27,000	22,047	23,900	← Reduced Social Security \$3,100
Medicare Tax	103,107	109,000	109,976	115,000	
Retirement Pension	1,158,612	1,298,400	1,174,331	1,292,000	
Supplemental 401(k)	514,067	541,000	538,654	552,000	
Health Insurance	1,603,105	1,589,200	1,620,006	1,720,000	
Retirees Insurance	13,102	38,000	14,148	14,000	
Miscellaneous Benefits	91,935	408,400	92,616	100,000	
Worker's Comp/Claims/Insurance	183,715	148,200	133,389	181,400	
State Unemployment Tax	23,482	21,000	56,873	40,000	
Pension (Benefit) Expense (GASB 68)	(189,745)	75,000	75,000	75,000	
Other Post Employment Benefits (OPEB)	(42,919)	50,000	50,000	50,000	
<b>Total Personnel Expenses</b>	<b>\$ 10,753,670</b>	<b>\$ 12,803,700</b>	<b>\$ 11,709,063</b>	<b>\$ 12,694,300</b>	

# 2026 Budget – Operating Expenses

	Actuals 2024	Budget 2025	Estimated 2025	Proposed 2026
<b>Expenses</b>				
<b>Operating Expenses</b>				
Fuel	\$ 1,271,632	\$ 1,641,500	\$ 1,264,949	\$ 1,082,400
Maintenance	4,336,772	5,078,600	5,409,910	5,250,000
Disposal Fees SLValley Landfill/Transfer	3,860,952	3,880,000	4,260,648	4,465,000
Disposal Fees TransJordan	679,951	770,700	723,235	750,000
MRF Recycle Processing Fees	842,057	1,045,000	796,701	900,000
Can Purchases	558,762	565,000	578,000	582,000
County Interlocal IT/Phone Services	230,482	241,200	232,787	270,200
Building & Land Leases	61,428	86,640	84,074	86,640
County Interlocal Shared Bldg Costs	346,143	370,900	350,000	406,500
County Interlocal Operations/Truck Lease	142,088	143,800	141,000	168,150
Property Insurance/Claims	296,455	300,000	368,284	336,000
Bank Fees (Includes payment processing fees)	317,843	366,000	450,468	550,000
Printing and Postage	224,165	390,000	259,214	776,800
Professional Services	122,224	140,800	156,022	244,600
Other	617,600	848,860	499,611	695,000
Depreciation	2,416,621	2,620,000	2,257,142	2,620,000
Total Operating Expenses	16,325,175	18,489,000	17,832,045	\$ 19,183,290
 Total Expenses	 \$ 27,078,845	 \$ 31,292,700	 \$ 29,541,108	 \$ 31,877,590
 <b>Revenues Less Expenses</b>	 \$ (1,425,026)	 \$ -	 \$ 3,908,084	 \$ 993,699
 Capital Outlays	 5,170,862	 6,017,922	 3,948,210	 5,324,196

Eliminated two (2) SCRP Grounds Crew:  
 ← \$44,600 Reallocated to Professional Services

# 2026 Planned Capital Purchases

2026 Planned Capital Purchases			
Description	Original Budget	Actual Amount	2026 Proposed Budget
<b>Carry Forward from 2024</b>			
One Hook Lift Truck - SCRP	\$ 192,822 <sup>1</sup>	\$ 117,882	\$ 74,940
One Cabover Delivery Truck - Cans	77,600 <sup>2</sup>		77,600
Subtotal	\$ 270,422	\$ 117,882	\$ 152,540
<b>Carry Forward from 2025</b>			
Eight Diesel Side Load Trucks @ \$409,456 each <sup>3</sup>	\$ 3,275,648	\$ 1,801,792	\$ 1,473,856
One Used Hook-lift Truck SCRP	40,000		40,000
Subtotal	\$ 3,315,648	\$ 1,801,792	\$ 1,513,856
<b>Planned Purchases for 2026</b>			
Eight Diesel Side Load Trucks @ \$429,900 each			\$ 3,439,200
One Cabover Delivery Truck - Cans			77,600
Two Light-Duty Trucks			96,000
Administrative Pool Vehicle			45,000
Subtotal			\$ 3,657,800
Totals	\$ 3,586,070	\$ 1,919,674	\$ 5,324,196

<sup>1</sup>Original budget of \$180,000 changed due to increased costs (\$12,822 over).

<sup>2</sup>Original budget of \$75,600 changed due to increased costs (\$2,000 over).

<sup>3</sup>Originally approved for eight CNG trucks at \$436,600 each. Switching to diesel resulted in \$217,152 in budget savings.





# 2026 Proposed One-Time Purchases

- **Feasibility Evaluation & Impact Analysis for Board Consideration of Herriman Withdrawal Request (\$20,000-\$30,000)**
  - Recommendation to refine scope that has become far too complex for a single solicitation
    - Will yield specialized results that are focused on potential material impacts and evaluation criteria set forth in Utah Code
    - The District has all necessary data and information readily available to support the evaluation and related analysis
  - Updates will continue to be provided during monthly Board meetings
- **Line-of-Service Financial Assessment by Geographic Service Area (\$30,000-\$60,000)**
  - Separate study from feasibility evaluation to focus on all cost parameters and service areas
  - Will help to identify optimal potential fee structure models for subsequent budget years
  - Monies from the two (2) eliminated SCRP grounds crew positions were reallocated to support study
- **Computer/Desk Chair Replacements (\$20,000-\$30,000)**
  - SLCo Public Works is pursuing desk chair replacements, and the District would like to be included
  - Several office staff have purchased their own desk chair due to age and design of existing chairs
  - Ergonomically-designed, adjustable desk chairs are highly desired amongst District office staff
- **Administrative Pool Vehicle (\$45,000)**
  - Currently, only District Supervisors and Coordinators have light-duty vehicles that are used daily and are oftentimes unavailable for administrative use
  - The District does not own any fleet vehicles that are assigned to or shared between Managers or Executive staff
  - The District Policy Manual encourages the use of District-owned vehicles when conducting District business
    - Administrative staff regularly use their personal vehicles to conduct District business and rarely submit mileage reimbursement claims
  - Personal vehicle use for business purposes defaults to the driver's personal insurance for primary coverage
  - The District is proposing to purchase one hybrid-fuel administrative vehicle in 2026 that would be used for:
    - Completing routine bank runs, picking up supplies and food, attending tours, conferences, and special events, responding to incidents, accidents, and emergencies, attending various Council meetings and workshops, and supporting operations, conducting route reviews, and evaluating challenging service areas



# Administrative Pool Vehicle Anticipated Utilization

Administrative Position	Frequency of Use	Purpose / Type of Use	Approx. Mileage / Range
General Manager	30-40 per year	Each city 2+ times/year + conferences/training	2,750
Administrative Manager	Weekly - up to 8 trips per month	Council meetings/Private road risk assessments/Trainings & Conferences	1,250
Operations Manager	10-15 times per year	Field work/conferences/training	500
Education & Outreach Coordinator	Often (Combo of work & personal vehicle)	Community events & recycling inspections	500
Accounts Payable Specialist	Daily/Weekly (avg of 4 a week = 144 trips through end of Sept)	Bank Deposits	400
Finance Director	Occasionally	Training, meetings, tours, errands	400
Collections Manager	10-15 times per year	Conferences/Training/Meetings/SCRIP	200
Collections Manager	Occasionally - 2-3 times per year	Trainings/Route Inspections	100
Asset/Fleet Manager	Occasionally - 2-3 times per year	Trainings/Vendors/Inspections	100
Executive Assistant	Occasionally	Misc. Errands (e.g., supplies, shipments)	75
Payroll Specialist	Monthly	Purchase supplies/errands	75
HR Manager	Occasionally - Less than 12 per year	Conferences/Trainings/Meetings	75
Customer Service Manager	1-2 times per year	Training and facility tours	75

**Totals 6,500**

## Existing Light-Duty Vehicle Assets (Assignments & Usage)

Acquisition Date	Mileage	Make	Model	Cost	Assigned to	Utilization
11/1/2014	117,958*	FORD	F350-SUPR-XLT8	\$ 37,512	Safety Coordinator	Daily
8/31/2016	81,044*	CHEVROLET	COLORADO-EXTCAB	\$ 29,189	Quality Assurance	Daily
8/31/2016	72,476	CHEVROLET	COLORADO-EXTCAB	\$ 29,189	Supervisor	Daily
2/7/2019	59,785	FORD	F350-SUPR-XLT8	\$ 42,491	Supervisor	Daily
8/21/2023	18,737	FORD	F350-SUPR-XLT8	\$ 55,377	Supervisor	Daily
8/21/2023	21,403	FORD	F350-REG-XLT8	\$ 57,329	Fleet Coordinator	Daily

\* = denotes planned 2026 replacement

# New Proposed Fees for 2026

New proposed fees are intended to reduce or recover some costs and provide the District leverage in driving District policies, procedures, and initiatives (not intended as a major source of revenue)

- **Payment Transaction Fee** (up to 3% of payment)
  - The District incurs significant fees for receiving online card payments (two separate fees for credit/debit cards)
  - Monthly billing and payments are expected to increase costs (~2x) to the District
  - The District is currently evaluating proposals received from payment processors
  - This fee will not be implemented until a vendor is chosen and the Board decides when and how to impose the fee
    - District staff will bring a formal proposal to a future public meeting for the Board's consideration
    - Avenues for customers to avoid these fees will be incorporated into the subsequent District proposal
- **Late Set-Out Return Pickup Fee** (\$25.00 upon customer request; subject to availability and area)
  - The District incurs significant costs and operational inefficiencies in the performance of return pickups
  - Initiatives to minimize District missed pickups are ongoing
  - The District does not currently have a fee structure to charge for return pickups due to late set-outs
  - This fee will disincentivize verified late set-out return pickups while allowing the District to recover some costs
- **Recycling Contamination Fee** (\$25.00 after three or more documented occurrences)
  - The District continues to emphasize customer education and outreach in an effort to reduce recycling contamination
  - Contamination rates have shown continuous decreases over the past several years
  - Current District policy is to remove a recycling container after three documented occurrences, which comes at a significant cost to the District (removal and reinstatement, oftentimes including the >\$70.00 cost of a new can)
  - Based on the tonnages delivered to the WM Recycling Processing facility through September 30, 2025 (3,562 tons) and their blended rate model, contamination has cost the District ~\$64,000 in 2025
  - The contamination rate at the Rocky Mountain Recycling (RMR) facility is less (~20%) and subtracted from the District's 60% revenue share agreement with RMR
  - The District will continue to drive an educate-first approach in 2026 and deployment of "Oops" Tags in coordination between the Waste Diversion, Customer Service, and Operations teams



Wasatch Front Waste Residential Single Stream Pricing						
Publication	Market	Grade	October-25		Percentage	Value
			Price			
Pulp & Paper (OBM)	Southwest	High	Resi Fiber # 56	\$35	5.9%	\$2.07
Pulp & Paper (OBM)	Southwest	High	OCC # 11	\$45	36.9%	\$16.60
Pulp & Paper (OBM)	Southwest	High	Mixed Paper # 54	\$15	13.0%	\$1.95
Recyclingmarkets.net (SMP)	Pacific NW	Avg	Natural HDPE	\$710	1.4%	\$9.92
Recyclingmarkets.net (SMP)	Pacific NW	Avg	Colored HDPE	\$50	1.4%	\$0.71
Recyclingmarkets.net (SMP)	PNW/Houston	Avg	PET	\$40	2.4%	\$0.96
Recyclingmarkets.net (SMP)	PNW/Houston	Avg	Actual Steel/Tin Cans	\$75	1.2%	\$0.87
Recyclingmarkets.net (SMP)	Pacific NW	Avg	Aluminum Cans	\$1,600	1.4%	\$21.74
Recyclingmarkets.net (SMP)	Pacific NW	Avg	Plastics 4 & 5	\$30	1.2%	\$0.36
			Other Plastic	(\$54)	1.5%	(\$0.78)
			3 mix Glass	(\$54)	0.4%	(\$0.19)
			Residue	(\$54)	23.5%	(\$16.06)
					100.0%	\$36.13
The index prices and rebate will be adjusted on a monthly basis. If above indexes do not reasonably reflect actual market conditions, actual sales price for the grade may be utilized The stream composition will be adjusted on a quarterly basis.						
Rebate/Tip Fee Calculation						
			To SL MRF			Taylorsville To SL MRF
Material Sales Value			\$	36.13		
Less base fee			\$	(113.19)		
Available Commodity Value			\$	(77.06)		
Customer rebate % (if positive)				60.0%		
Customer Base Rebate/(Tip Fee) per Ton			\$	(77.06)		\$ (77.06)