Tentative 2027 Budget Presentation

October 26, 2026 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 90th percentile of Customer Satisfaction, Achieve a High 80th Percentile of Employee Satisfaction, Environmental and Financial Stewardship and Loss Prevention.

WFWRD Services Overview

Base Residential Services ($26/month) include:

- Weekly 96-gallon curbside garbage & recycling collections
- Bulky waste collection via Seasonal Container Reservation Program (SCRP)
  - Proposed change to Curbside Bulky Waste Program (CBWP) model
- Landfill Vouchers for a residential truck, car, or trailer loads
  - Proposed elimination with implementation of CBWP
- Central glass drop-off recycling locations and hauling
- Container Repair and Replacement (3 to 5 business days)
- Seasonal Services:
  - Central leaf bag drop sites, collection/hauling, and disposition
  - Curbside Christmas tree collection and disposition
- Recycling Education & Outreach and Special Events participation
- In-House, Local Customer Service (M-F 8am-4:45pm)
- In-House, Local Billing/Account Management

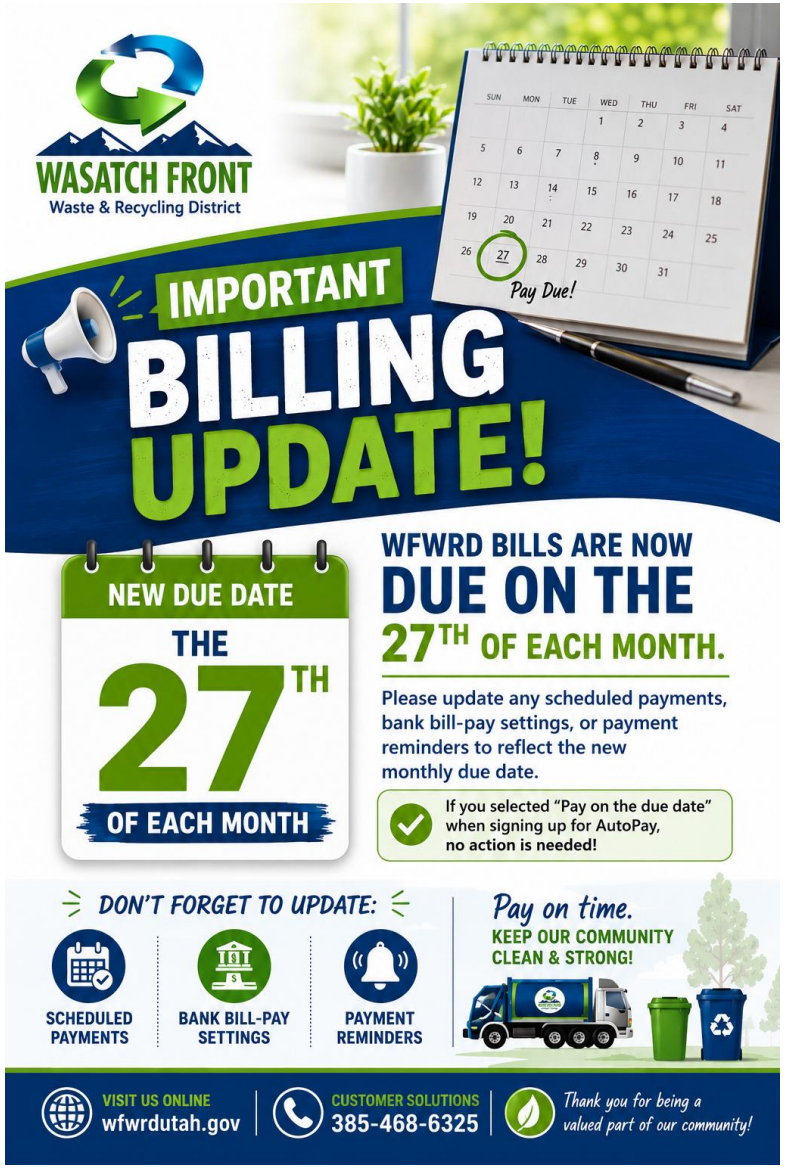
Subscription Services:

- Curbside Green Waste Reclamation Services (March-December)
  - $12.00 per month
- Curbside Glass Recycling
  - $8.50 per month

2026 District-wide Tonnages
Jan. 1 - Aug. 31, 2026

Recent Activities & Updates

- **Transition from Quarterly to Monthly Billing (February 2027)**
- **WFWRD Board of Trustees Strategic Planning Retreat (April 27)**
- **Implementation of new residential Specialty Curbside Collection Services (SCCS) Program (May 2026)**
- **Transition to new Payment Services Platform (May 2026)**
- **Transition to postcard billing (June 2026)**
  - Reduced printing and mailing costs
  - Paperless, e-bills are strongly encouraged
- **Change in monthly bill due date – now the 27th of every month**
- **Maximizing service capacity for bulky waste collection via the Seasonal Container Reservation Program (SCRP)**
  - 2026 average = 85 containers per day
  - 2023-2025 average = 60 containers per day
    - ~42% increase compared to the past three years
- **Curbside Bulky Waste Program analysis and proposal**
  - Goal is to offer two collections per household per year



2026 New Costs Savings as of mid-October

Description	2026 Cost Savings	Ongoing Savings Anticipated
Purchase of Diesel v. CNG Trucks ($62,314 × 4)	$249,250	N/A
Conversion from Radio Tower to Mobile Network Radio Communications	$319,000	(23,500)
Administrative Optimization (billing/payment, IT services, internal processes)	$444,750	$591,500
Underfilling Positions (strategic, time-optimized backfilling of driver positions)	$178,500	$111,500
Leaf Bag Program (will no longer purchase or distribute leaf bags)	$25,000	$25,000
Operational Optimization (material recovery, new programs, growth)	$37,000	TBD
Verification of Reported Missed Pickups	$52,500	TBD
Limited Can Service Audit (underbilled accounts)	$70,000	$65,000
Safety Improvements (insurance rate reductions)	$10,500	$10,500

- New, quantifiable **cost savings as of October 2026 were $1,386,500**, which include ongoing annual savings currently estimated at $780,000
- Combined with ongoing cost savings from 2025, total cost savings in 2026 are currently forecasted at $2,626,500
- **Priorities, Goals, and Initiatives** (PGIs) being led by the General Manager are tracking qualitative benefits and quantitative one-time and ongoing costs savings

Wasatch Front Waste and Recycling District Rate Analysis

RATE OPTIONS STUDIED

October 2024

Options for Regular Can

Regular Can	2025	2026	2027
Option 1	$26 ✅	$27 ❌	$28 ❌
Option 2	$26 ✅	$26 ✅	$28 ❌
Option 3	$25 ❌	$27 ❌	$28 ❌

- The Board approved Option 4 on December 16, 2024, which was added as an option during the October 21, 2024 Board Meeting
  - Option 4 = $26 in 2025 | +$1.50 in 2026 | + $1.50 in 2027
- **Through ongoing efficiency, optimization, and cost-savings initiatives, the District has avoided the additional $1.50 base rate increases recommended by Zions Public Finance for 2026 and 2027**
- Combined with ongoing cost savings from 2025, total cost savings in 2026 are currently forecasted at $2,626,500
- PGIs will continue to be monitored, updated, and presented during public meetings

2027 Tentative Budget Highlights

PERSONNEL & ADMINISTRATION:

- **Proposed 3.0% Cost of Living Adjustment (COLA)** at the beginning of 2027 for all employees (probationary, merit, and appointed) to remain within competitive markets (recruitment and retention)
- **Continued 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:** currently forecasting an **11.2% increase**
  - Awaiting additional information from Alliant broker
- **Proposed Staffing Adjustments**
  - Right-sizing based on Herriman withdrawal and modified programs and services (NEXT SLIDES)
  - Proposed reinstatement of underfilled Collections Supervisor position ($123,796 fully burdened)
    - Retirement in 5/2025 was never backfilled and has created ongoing strain for weekly operations coverage
  - Title change and reclassification of Sustainability Coordinator → Public Relations & Outreach Manager
  - Title change and reclassification of Data Programs Specialist → Data Analytics & Systems Coordinator
- **Administrative Initiatives**
  - Market analysis for Accounting Technician, Billing Administrator, Data Systems Coordinator, Container Specialist, and Public Relations & Outreach Manager positions
  - Continue to evaluate/identify areas to enhance efficiencies, reduce costs, and streamline administrative functions
  - Continued emphasis on enhancing public perception, customer service, and strengthening community relationships
- **Proposed Program Adjustments**
  - Conversion from Seasonal Container Reservation Program (SCRP) to Curbside Bulky Waste Program
  - Reinstatement of Container Rental Program (full cost recovery) – trailers discontinued except for unique needs
  - Addition of new Specialty Curbside Collection Services (SCCS) Program items (i.e., recliners, couches, futons, TVs)
  - Elimination of the Landfill Voucher Program due to growth of year-round bulky waste removal options

Proposed Staffing Adjustments & Scenarios

Full-Time Equivalents (FTEs)	2026 Target	FTEs as of 10/15/2026	Post-Herriman Reduction	Post-Herriman Withdrawal FTEs	Curbside Bulky Program Adjustments	Curbside Bulky Program FTEs	Fee-based Container Program Adjustments	Fee-based Container Program FTEs
Lead Equipment Operator	9	8	-1	8		8		8
Equipment Operator	53	50	-4	49	4	53	2	55
Equipment Operator Trainer	2	1	-1	1		1		1
Equipment Operator Apprentice	1	0	-1	0		0		0
Container Specialist	3	3		3		3		3
Quality Assurance Inspector (reduced from 2 to 1 in Feb 2025)	1	1		1	1	2		2
SCRP Drivers (seasonal, March-September)	12	0		12	-12	0		0
Grounds Crew Laborers (temp staffing agency)	0	0		0	3	3		3
TOTAL FRONT-LINE OPERATION POSITIONS	**81**	**63**	**-7**	**74**	**-4**	**70**	**2**	**72**
TOTAL NON-SEASONAL/TEMP POSITIONS	**69**	**63**	**-7**	**62**	**5**	**67**	**2**	**69**

Proposed Staffing Adjustment Cost Impacts

		Wages (at midpoint)	Benefits	Totals
HERRIMAN WITHDRAWAL REDUCTION				
-1	Lead Equipment Operator	(74,260)	(37,130)	(111,390)
-4	Equipment Operators	(258,281)	(129,140)	(387,421)
-1	Equipment Operator Trainer	(74,260)	(37,130)	(111,390)
-1	Equipment Operator Apprentice	(56,384)	(28,192)	(84,575)
		(463,185)	(231,592)	(694,777)
CURBSIDE BULKY PROGRAM				
4	Equipment Operators	258,281	129,140	387,421
1	Quality Assurance Inspector	75,191	37,596	112,787
-12	SCRP Drivers	(338,302)	(25,880)	(364,182)
3	Grounds Crew Laborers	140,400		140,400
		135,571	140,856	276,427
CONTAINER RENTAL PROGRAM				
2	Equipment Operators	129,140	64,570	193,711
	TOTAL CHANGE	**(198,473.93)**	**(26,166.13)**	**(224,640.06)**

2027 Market Analysis and Position Updates

UPDATED AND REPLACEMENT POSITION MARKET ANALYSES

- Recent updates were made to four job descriptions to clarify job functions, while the minimum qualifications remain unchanged. The positions impacted by these updates include **Accounting Technician – AR/AP, Accounting Technician – Payroll, Container Specialist**, and **Customer Accounts Billing Administrator**.
- As a result of the updates, Melissa Kotter, Compensation Consultant, conducted position market analyses. The findings from these analyses indicate the following changes to the pay range midpoints compared to the COLA-adjusted 2027 Pay Plan:

Midpoints for the wages of these positions have increased as follows:

- **Container Specialist** position has increased by 6.7%
- **Accounting Technician – AR/AP** position has increased by 13.3%
- **Accounting Technician – Payroll** position has increased by 8.8%
- **Customer Accounts Billing Administrator** position has increased by 5.8%

Additionally, two positions are proposed to replace existing ones to support operational needs and strategic objectives. The Compensation Consultant also conducted market analyses on the proposed replacement positions.

- The **Data and Program Specialist** position will be replaced with the proposed **Data Analytics and Systems Coordinator** position.
- The **Sustainability Coordinator** position will be replaced with the proposed **Public Relations & Outreach Manager** position.

MARKET PAY ADJUSTMENT RECOMMENDATIONS

To maintain competitiveness in recruitment and retention efforts, adjustments to the proposed 2027 Pay Plan are recommended for the positions and corresponding percentage increases as listed above and quantified in the table to the right.

		Wages	Benefits	Total Impact
TOTAL BUDGET IMPACT OF RECOMMENDED ADJUSTMENTS	Market Analyses	$27,528	$7,157	$34,685
	Replacement Positions	24,456	6,359	30,815
				$65,500

Proposed 2027 Pay Plan Market Adjustment Calculations:

	ANNUAL					HOURLY				RANGE SPREAD
	MIN	25TH	MID	MAX		MIN	25TH	MID	MAX	
Container Specialist (position starts at 25th Percentile)										
Proposed 2027 Pay Plan:	$40,866	$44,957	$49,049	$57,208		$19.65	$21.61	$23.58	$27.50	40%
Proposed 2027 Pay Plan Market Adjustment:	$43,605	$47,966	$52,326	$61,047		$20.96	$23.06	$25.16	$29.35	40%
Midpoint % Increase:			6.7%					6.7%		
Midpoint $ Increase:			$3,277					$1.58		
Accounting Technician – AR/AP										
Proposed 2027 Pay Plan:	$46,787		$56,144	$65,502		$22.50		$27.00	$31.49	40%
Proposed 2027 Pay Plan Market Adjustment:	$53,021		$63,625	$74,229		$25.49		$30.59	$35.69	40%
Midpoint % Increase:			13.3%					13.3%		
Midpoint $ Increase:			$7,481					$3.59		
Accounting Technician – Payroll										
Proposed 2027 Pay Plan:	$54,548		$65,458	$76,345		$26.22		$31.47	$36.71	40%
Proposed 2027 Pay Plan Market Adjustment:	$59,358		$71,230	$83,101		$28.54		$34.25	$39.95	40%
Midpoint % Increase:			8.8%					8.8%		
Midpoint $ Increase:			$5,772					$2.78		
Customer Accounts Billing Administrator										
Proposed 2027 Pay Plan:	$68,539		$82,265	$95,947		$32.95		$39.55	$46.12	40%
Proposed 2027 Pay Plan Market Adjustment:	$72,527		$87,033	$101,538		$34.87		$41.84	$48.82	40%
Midpoint % Increase:			5.8%					5.8%		
Midpoint $ Increase:			$4,768					$2.29		

Proposed 2027 Pay Plan Replacement Positions:

	ANNUAL					HOURLY				RANGE SPREAD
	MIN	25TH	MID	MAX		MIN	25TH	MID	MAX	
Data Analytics & Systems Coordinator										
Proposed 2027 Pay Plan:	$67,679		$81,214	$94,750		$32.54		$39.05	$45.55	40%
Public Relations & Outreach Manager										
Proposed 2027 Pay Plan:	$74,901		$89,882	$104,862		$36.01		$43.21	$50.41	40%

2027 Market Analysis and Position Updates

POSITION TITLE	FTE	ANNUAL			HOURLY		
		MINIMUM	MIDPOINT	MAXIMUM	MINIMUM	MIDPOINT	MAXIMUM
Market Analyses Adjustments:							
Container Specialist*	3	$ 43,605	$ 52,326	$ 61,047	$ 20.96	$ 25.16	$ 29.35
		$ 40,866	$ 49,049	$ 57,209	$ 19.65	$ 23.58	$ 27.50
Accounting Technician - AR/AP	1	$ 53,021	$ 63,625	$ 74,229	$ 25.49	$ 30.59	$ 35.69
		$ 46,787	$ 56,144	$ 65,502	$ 22.49	$ 26.99	$ 31.49
Accounting Technician - Payroll	1	$ 59,358	$ 71,230	$ 83,101	$ 28.54	$ 34.25	$ 39.95
		$ 54,548	$ 65,457	$ 76,345	$ 26.22	$ 31.47	$ 36.70
Customer Accounts Billing Administrator	1	$ 72,527	$ 87,033	$ 101,538	$ 34.87	$ 41.84	$ 48.82
		$ 68,539	$ 82,265	$ 95,946	$ 32.95	$ 39.55	$ 46.13
Position Replacements:							
Data Analytics and Systems Coordinator	1	$ 67,679	$ 81,214	$ 94,750	$ 32.54	$ 39.05	$ 45.55
Data and Program Specialist	0	$ 49,825	$ 59,825	$ 69,759	$ 23.95	$ 28.76	$ 33.54
Public Relations and Outreach Manager	1	$ 74,901	$ 89,882	$ 104,862	$ 36.01	$ 43.21	$ 50.41
Sustainability Coordinator	0	$ 68,650	$ 82,376	$ 96,124	$ 33.00	$ 39.60	$ 46.21

WASATCH FRONT Waste & Recycling District

2026 ORGANIZATIONAL CHART

DISTRICT RESOURCES

EMPLOYEES:
- 97 FTES
- 12 SEASONAL DRIVERS

TRUCKS:
- 56 SIDE LOADERS
- 03 FRONT LOADERS
- 02 REAR LOADERS
- 04 HOOK-LIFTS
- 10 LEASED HOOK-LIFTS

BOARD OF TRUSTEES

Emily Gray, Chair-Holladay City, Anna Barbieri, Vice-Chair-Taylorsville City,
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Terry George-Magna City, Nicole Handy-Millcreek City, Clark Bullen-Murray City,
Laurie Stringham-Salt Lake County, Marci Houseman-Sandy City,
Zach Jacob-West Jordan, Greg Shelton-White City

LEGAL COUNSEL/ATTORNEY (CONTRACT) **Rachel Anderson**

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EXECUTIVE ASSISTANT Catarina Garcia

FINANCE DIRECTOR/CFO Helen Kurtz
- TREASURER (ACCOUNTANT II) Molly Jeppson
- ACCOUNTING TECHNICIAN PAYROLL Lori McAllister
- CUSTOMER ACCTS BILLING ADMINISTRATOR Ken Simin
- ACCOUNTING TECHNICIAN AR/AP Brooke Pirtle

ADMINISTRATIVE MANAGER Renee Plant
- DATA & PROGRAM SPECIALIST Jorge Benitez
- CUSTOMER SOLUTIONS & COMMUNICATION MANAGER Yael Johnson
  - 5-CUSTOMER SOLUTIONS SPECIALISTS

OPERATIONS MANAGER David Ika
- GIS ROUTE COORDINATOR Andre Perov
- FLEET/ASSET MANAGER Andy King
  - 1-SUPERVISOR
  - 2-SPECIALTY EQUIPMENT OPERATORS
  - 3-CONTAINER SPECIALISTS
  - FLEET COORDINATOR Brady Andersen
- RESIDENTIAL REFUSE COLLECTION & SPECIAL SERVICES MANAGER Justin Tuft
  - 2-SUPERVISORS
  - 4-LEADS
  - 25-EQUIPMENT OPERATORS
  - 2-TRAINERS
- RESIDENTIAL RECYCLING COLLECTION & SUSTAINABILITY MANAGER Slone Tulone
  - 1-SUPERVISOR
  - 5-LEADS
  - 25-EQUIPMENT OPERATORS
  - SUSTAINABILITY COORDINATOR James Kelsey
  - QA INSPECTOR Kevin Ungerer

HUMAN RESOURCES MANAGER Hazel Dunsmore
- SAFETY & EMERGENCY PREPAREDNESS COORDINATOR Shane Norris

WASATCH FRONT
Waste & Recycling District

2027 ORGANIZATIONAL CHART
(TENTATIVE)

DISTRICT RESOURCES

EMPLOYEES:
- 98 FTES
- 3 TEMP WORKERS

HEAVY EQUIPMENT & TRUCKS:
- 50 SIDE LOADERS
- 03 FRONT LOADERS
- 05 REAR LOADERS
- 04 HOOK-LIFTS
- 0 LEASED HOOK-LIFTS
- 3 GRAPPLE LOADERS

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Anna Barbieri, Chair-Taylorsville City, Co-Chair (TBD), Emily Gray-Holladay City, Lise Brunhart-Town of Brighton, Tessa Stitzer-Town of Copperton, Matt Holton-Cottonwood Heights City, Nick Griffith-Emigration Canyon, Jared Henderson-Herriman City, Lyndsay Longtin-Kearns City, Terry George-Magna City, Nicole Handy-Millcreek City, Clark Bullen-Murray City, Laurie Stringham-Salt Lake County, Marci Houseman-Sandy City, Zach Jacob-West Jordan, Greg Shelton-White City

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- ACCOUNTING TECHNICIAN AR/AP — Brooke Pirtle

ADMINISTRATIVE MANAGER
Renee Plant

DATA ANALYTICS & SYSTEMS COORDINATOR
Jorge Benitez

- CUSTOMER SOLUTIONS & COMMUNICATIONS TECHNOLOGY MANAGER — **Yael Johnson**
  - 5-CUSTOMER SOLUTIONS SPECIALISTS
- PUBLIC RELATIONS & OUTREACH MANAGER — **TBD**
  - 2- QUALITY ASSURANCE INSPECTORS

OPERATIONS MANAGER
David Ika

GIS ROUTE COORDINATOR
Andre Perov

- FLEET/ASSET MANAGER — **Andy King**
  - 1-SUPERVISOR
    - 2-SPECIALTY EQUIPMENT OPERATORS
    - 3-CONTAINER SPECIALISTS
    - 1-FLEET COORDINATOR — Brady Andersen
- RESIDENTIAL REFUSE & SPECIAL SERVICES COLLECTION MANAGER — **Justin Tuft**
  - 2-SUPERVISORS
    - 4-LEADS
      - 26-EQUIPMENT OPERATORS
      - 1-TRAINER
- RESIDENTIAL RECYCLING & BULKY WASTE COLLECTION MANAGER — **Sione Tuione**
  - 2-SUPERVISORS
    - 4-LEADS
      - 27-EQUIPMENT OPERATORS

HUMAN RESOURCES MANAGER
Hazel Dunsmore

SAFETY & EMERGENCY PREPAREDNESS COORDINATOR
Shane Norris

2027 Preliminary Operating Budget Highlights

In 2027, 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 $60,000 per side load truck
  - Retain the 8 side-load replacement schedule per year (~$480,000 annual savings)
  - Internal analysis indicates a >10-year break even ROI on purchasing CNG over Diesel based on purchase price, fuel efficiency, average annual miles, and cost per gallon equivalents
- **No Currently Known Increased Disposal Fees**
  - Trans-Jordan Landfill increased $1/ton in July 2026 ($41→$42)
  - Facility will be limited in use moving forward due to Herriman withdrawal
- **Increased Repair & Maintenance Labor Rates**
  - Salt Lake County Fleet is increasing heavy duty labor rates by $7.00/hour (~$109,200 increase)
  - Quarterly SLCo Fleet Performance meetings will continue in 2027
- **Information Technology Service Rate Escalations (~32% in 2027; ~30% in 2026)**
  - Salt Lake County IT has proposed large rate increases for software and hardware maintenance increases, improving systems, and increasing capabilities. If the increases are approved by the Salt Lake County Council, the budget impact to WFWRD will be ~$71,100 or a 32.4% increase
  - Total SLCo IT and Telecom expenses to the District in 2027 are expected to be $290,774
- **Fuel Cost Volatility**
  - Diesel costs are anticipated to remain high & CNG is expected to remain steady
- **District share of Midvale Yard Pavement Preservation Micro-Surfacing Plan ($52,659.57)**

2027 Tentative Budget – Revenue Projections

	Budget 2026	Estimated 2026	Proposed 2027	Withdrawal Reductions	Proposed Post W/D 2027
Revenues					
Residential Waste Collections	$29,312,089	$29,125,927	$29,807,562	$ (3,806,448)	$26,001,114
Nonresidential Waste Collections	731,200	637,891	700,000	(19,000)	681,000
Neighborhood Container Rentals	-	-	-		-
Green Curbside (cans/fees)	1,703,000	1,841,745	1,900,000	(260,726)	1,639,274
Glass Recycling	200,000	204,101	200,000		200,000
Gain/(Loss) on Sale of Assets (Trucks)	160,000	(480,000)	120,000		120,000
Gain/(Loss) On Investments	-	(16,161)	-		-
New Home Can and Delivery	90,000	109,660	95,000	(37,500)	57,500
Interest	350,000	500,046	400,000		400,000
Miscellaneous Revenues	325,000	423,336	333,842		333,842
Total Revenues	$ 32,871,289	$ 32,346,545	$ 33,556,404	$ (4,123,674)	$ 29,432,730

2027 Tentative Budget – Personnel Expenses

	Budget 2026	Estimated 2026	Proposed 2027	Withdrawal Reductions	Proposed Post W/D 2027
Personnel Expenses					
Wages/Salaries	$ 7,670,600	$ 6,783,409	$ 7,752,108	$ (463,185)	$ 7,288,923
Overtime	449,500	227,305	394,500	(45,000)	349,500
Seasonal Labor	410,900	279,576	338,302		338,302
Social Security	23,900	19,140	20,975		20,975
Medicare Tax	115,000	102,709	117,311	(6,716)	110,595
Retirement Pension	1,292,000	1,036,717	1,162,816	(64,846)	1,097,970
Supplemental 401(k)	552,000	508,809	558,152	(33,349)	524,803
Health Insurance	1,720,000	1,509,705	1,892,177	(126,681)	1,765,496
Retirees Insurance	14,000	45,489	33,813		33,813
Miscellaneous Benefits	100,000	128,761	130,000		130,000
Worker's Comp/Claims/Insurance	181,400	147,964	177,150	(6,358)	170,792
State Unemployment Tax	40,000	47,501	40,000		40,000
Pension (Benefit) Expense (GASB 68)	75,000	75,000	75,000		75,000
Other Post Employment Benefits (OPEB)	50,000	50,000	50,000		50,000
Total Personnel Expenses	$ 12,694,300	$ 10,962,085	$ 12,742,304	$ (746,135)	$ 11,996,169

2027 Tentative Budget – Operating Expenses

	Budget 2026	Estimated 2026	Proposed 2027	Withdrawal Reductions	Proposed Post W/D 2027
Operating Expenses					
Fuel	$ 1,082,400	$ 1,255,385	$ 1,418,585	$ (239,741)	$ 1,178,844
Maintenance	5,250,000	4,953,551	5,062,751	(855,605)	4,207,146
Disposal Fees SLValley Landfill/Transfer	4,465,000	4,393,175	4,524,970	(808)	4,524,162
Disposal Fees TransJordan	750,000	762,997	785,887	(670,873)	115,014
MRF Recycle Processing Fees	900,000	893,483	950,000	(120,000)	830,000
Can Purchases	582,000	383,712	582,000	(73,448)	508,552
County Interlocal IT/Phone Services	270,200	313,284	320,073		320,073
Building & Land Leases	86,640	50,113	51,000		51,000
County Interlocal Shared Bldg Costs	406,500	383,453	387,000		387,000
County Interlocal Operations/Truck Lease	168,150	182,838	168,136		168,136
Property Insurance/Claims	366,500	365,923	385,900	(2,243)	383,657
Bank Fees (Includes payment processing fees)	550,000	594,983	500,000	(50,000)	450,000
Printing and Postage	776,800	509,151	550,000	(57,215)	492,785
Professional Services	270,100	325,163	290,200		290,200
Other	639,000	614,204	635,000	(87,709)	547,291
Depreciation	2,620,000	2,094,444	2,264,518		2,264,518
Total Operating Expenses	19,183,290	18,075,859	$ 18,876,020	$ (2,157,642)	$ 16,718,378
Total Expenses	$ 31,877,590	$ 29,037,944	$ 31,618,324	$ (2,903,777)	$ 28,714,547
Revenues Less Expenses	$ 993,699	$ 3,308,601	$ 1,938,080	$ (1,219,897)	$ 718,183
Capital Outlays	$ 5,324,196	$ 2,720,665			$ 4,634,827

2027 Tentative Budget – Revenue Projections

Proposed Curbside Bulky & Container Rental Programs

	Proposed Post W/D 2027	Curbside Bulky 2027	Proposed 2027	Containers 2027	Proposed 2027	Tentative 2027
Revenues						
Residential Waste Collections	$26,001,114		$26,001,114	$ -	$26,001,114	$ 26,000,000
Nonresidential Waste Collections	681,000		681,000		681,000	681,000
Neighborhood Container Rentals	-		-	329,000	329,000	329,000
Green Curbside (cans/fees)	1,639,274		1,639,274		1,639,274	1,639,000
Glass Recycling	200,000		200,000		200,000	200,000
Gain/(Loss) on Sale of Assets (Trucks)	120,000		120,000		120,000	120,000
Gain/(Loss) On Investments	-		-		-	-
New Home Can and Delivery	57,500		57,500		57,500	57,000
Interest	400,000		400,000		400,000	400,000
Miscellaneous Revenues	333,842		333,842	17,500	351,342	351,000
Total Revenues	$ 29,432,730	$ -	$ 29,432,730	$ 346,500	$ 29,779,230	$ 29,777,000

2027 Tentative Budget – Personnel Expenses

Proposed Curbside Bulky & Container Rental Programs

	Proposed Post W/D 2027	Curbside Bulky 2027	Proposed 2027	Containers 2027	Proposed 2027	Tentative 2027
Personnel Expenses						
Wages/Salaries	$ 7,288,923	$ 333,472	$ 7,622,395	$ 96,855	$ 7,719,250	$ 7,720,000
Overtime	349,500	(21,996)	327,504		327,504	328,000
Seasonal Labor	338,302	(338,302)	-		-	-
Social Security	20,975	(20,656)	-		-	-
Medicare Tax	110,595	(4,586)	106,009	1,404	107,413	107,000
Retirement Pension	1,097,970	46,686	1,144,656	13,560	1,158,216	1,158,000
Supplemental 401(k)	524,803	24,010	548,813	6,974	555,787	556,000
Health Insurance	1,765,496	96,040	1,861,536	26,490	1,888,026	1,888,000
Retirees Insurance	33,813		33,813		33,813	34,000
Miscellaneous Benefits	130,000		130,000		130,000	130,000
Worker's Comp/Claims/Insurance	170,792	(12,406)	158,386		158,386	158,000
State Unemployment Tax	40,000		40,000		40,000	40,000
Pension (Benefit) Expense (GASB 68)	75,000		75,000		75,000	75,000
Other Post Employment Benefits (OPEB)	50,000		50,000		50,000	50,000
Total Personnel Expenses	$ 11,996,169	$ 102,262	$ 12,098,112	$ 145,283	$ 12,243,395	$ 12,244,000

2027 Tentative Budget – Operating Expenses

Proposed Curbside Bulky & Container Rental Programs

	Proposed Post W/D 2027	Curbside Bulky 2027	Proposed 2027	Containers 2027	Proposed 2027	Tentative 2027
Operating Expenses						
Fuel	$ 1,178,844	$ (86,296)	$ 1,092,548	$ 32,107	$ 1,124,655	$ 1,125,000
Maintenance	4,207,146	(150,176)	4,056,970	94,225	4,151,195	4,151,000
Disposal Fees SLValley Landfill/Transfer	4,524,162	55,218	4,579,380	38,715	4,618,095	4,618,000
Disposal Fees TransJordan	115,014		115,014		115,014	115,000
MRF Recycle Processing Fees	830,000		830,000		830,000	830,000
Can Purchases	508,552		508,552		508,552	508,000
County Interlocal IT/Phone Services	320,073		320,073		320,073	320,000
Building & Land Leases	51,000		51,000		51,000	51,000
County Interlocal Shared Bldg Costs	387,000		387,000		387,000	387,000
County Interlocal Operations/Truck Lease	168,136	(168,136)	-		-	-
Property Insurance/Claims	383,657	(6,252)	377,405		377,405	377,000
Bank Fees (Includes payment processing fees)	450,000		450,000	6,930	456,930	457,000
Printing and Postage	492,785		492,785		492,785	500,000
Professional Services	290,200		290,200		290,200	290,000
Other	547,291	140,400	687,691		687,691	688,000
Depreciation	2,264,518		2,264,518		2,264,518	2,265,000
Total Operating Expenses	$ 16,718,378	$ (215,242)	$ 16,503,136	$ 171,977	$ 16,675,113	$ 16,682,000
Total Expenses	$ 28,714,547	$ (112,980)	$ 28,601,248	$ 317,260	$ 28,918,508	$ 28,926,000
Revenues Less Expenses	$ 718,183	$ 112,980	$ 831,482	$ 29,240	$ 860,722	$ 851,000
Capital Outlays	$ 4,634,827		$ 1,232,600			$ 5,867,427

2027 Planned Capital Purchases

Description	2026 Original Budget	2026 Estimated Purchases	2026 Projected Savings	2026 Amount Spent YTD	2026 Remaining Budget	Carry Forward	2027 Proposed Budget
Carry Forward from 2024							
One Hook Lift Truck - SCRP	$ 74,940	$ 68,583	$ 6,357	$ 68,583	$ 6,357	$ -	$ -
One Cabover Delivery Truck - Cans	77,600	58,466	19,134	-	77,600	58,466	58,466
Subtotal	$ 152,540	$ 127,049	$ 25,491	$ 68,583	$ 83,957	$ 58,466	$ 58,466
Carry Forward from 2025							
Eight Diesel Side Load Trucks @ $409,456 each[1]	$ 1,473,856	$ 1,473,856	$ -	$ 1,473,856	$ -	$ -	$ -
(CNG quoted at $459,900 ea., purchased diesel at $409,456 instead resulting in total savings of $403,552)							
One Used Hook-lift Truck - SCRP - Not Purchasing	40,000	-	40,000	-	40,000	-	-
Subtotal	$ 1,513,856	$ 1,473,856	$ 40,000	$ 1,473,856	$ 40,000	$ -	$ -
Carry Forward from 2026							
Eight Diesel Side Load Trucks @ $429,900 each	$ 3,439,200	$ 1,643,516	$ 1,795,684	$ 907,948	$ 2,531,252	$ 735,568	$ 735,568
(Plan change to four Side Load Trucks @ $410,879. CNG would have cost $62,000 more per truck, or $248,000 total savings.)							
One Rear Load Truck	-	338,498	(338,498)	226,357	112,141	112,141	112,141
One Cabover Delivery Truck - Cans	77,600	58,466	19,134	-	77,600	58,466	58,466
Two Light-Duty Trucks	96,000	94,386	1,614	-	96,000	94,386	94,386
Administration Pool Vehicle - Toyota Highlander	45,000	43,921	1,079	43,921	1,079	-	-
Subtotal	$ 3,657,800	$ 2,178,787	$ 1,479,013	$ 1,178,226	$ 2,818,072	$ 1,000,561	$ 1,000,561
Proposed Purchases for 2027							
Eight Diesel Side Load Trucks @ $425,000 each		$ -	$ -			$ -	$ 3,400,000
Two Rear Load Trucks @ $352,000 each		704,000	(704,000)			704,000	704,000
Three Cat Loaders w/ Grapple Buckets @ $132,000 each		396,000	(396,000)			396,000	396,000
Three Trailers to Haul Cat Loaders @$19,200 each		57,600	(57,600)			57,600	57,600
Two Light-Duty Trucks (Replacements) @ $50,000 each		-	-			-	100,000
One F-350 Dually (Replacement)		-	-			-	75,000
One Cabover Deliver Truck (Replacement)		-	-			-	75,800
Subtotal		$ 1,157,600	$ (1,157,600)			$ 1,157,600	$ 4,808,400
Totals	$ 5,324,196	$ 4,937,292	$ 386,904	$ 2,720,665	$ 2,942,029	$ 2,216,627	$ 5,867,427

WASATCH FRONT
Waste & Recycling District

2027 Tentative Fee Schedule Updates

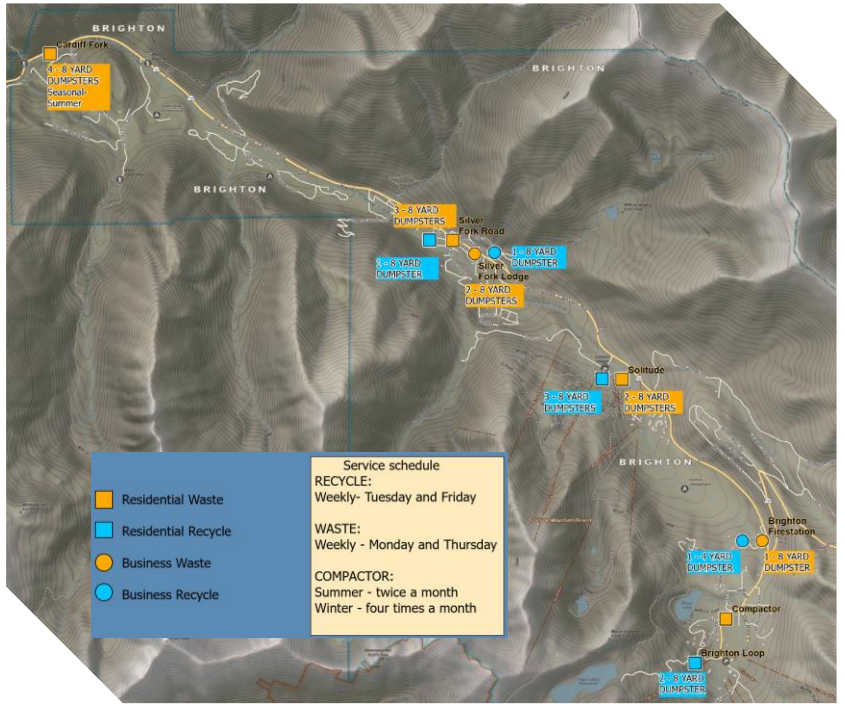
- **No change to base service rate of $26/month (stabilized)**
  - Although we have continued to face inflationary pressures, ongoing optimization, efficiency, and cost-savings measures have stabilized the District's enterprise fund and successfully led to the deferral of previously recommended rate adjustments
- **Primary focus on <u>full cost recovery</u> across suite of WFWRD subscription-based and ancillary services**
  - Additional Can Service Rate Adjustments
    - Additional Garbage Can ($19.50/month | NO CHANGE)
    - Additional Recycle Can ($5.00/month → $7.95/month)
    - Additional Green Can ($3.50/month → $6.95/month)

  - New Home and Can Start-Up Fees
    - Proposed $5 increase per can/cart to account for increased cost of supplies and administrative and delivery costs
  - Expansion of Specialty Curbside Collection Service (SCCS) Program Offerings
    - Ottomans/Footstools, Recliners/Sofa Chairs, Love Seats, Large Sofas/Futons, Sectional/Sleeper Sofas, Flat Screen TVs, Cathode Ray Tube (CRT) TVs
  - Reinstatement of Container Rental Program (pricing includes up to two-tons of materials, plus delivery and removal)
    - 14-Yard Bulk Waste Roll-Off Container
      - In-Valley, In-District = $295 ($50 discount for bulk green waste only)
      - In-Canyon, In-District = $395 ($50 discount for bulk green waste only)
      - Container Use Fee (beyond three days after delivery) = $10/day
    - 18-Yard Bulk Waste Trailer (largely discontinued except for unique needs)
      - $495 (District trailers are beyond end-of-life and require extensive maintenance, tires, and separate insurance)
  - Adjustments to cart and container delivery fees for special clean-up services and events to cover cost of service

2027 Tentative Fee Schedule Discussion Items

- **Prospective Credit/Debit Card & ACH Payment Transaction Fees**
  - Deferred in 2026 based on multiple discussions
  - A 3% and $1.50 per transaction fee was considered
  - A payment transaction fee would save the District between $243,000 and $397,000
- **Big Cottonwood Canyon (BCC) and Brighton Town Residents**

Rate Category	Number of Households	Monthly Service Rate	Annual Service Rate	Combined Annual Service Revenue
Seasonal/Part-Time	376	$11.75	$141	$53,016
Full-time	228	$18.00	$216	$49,248



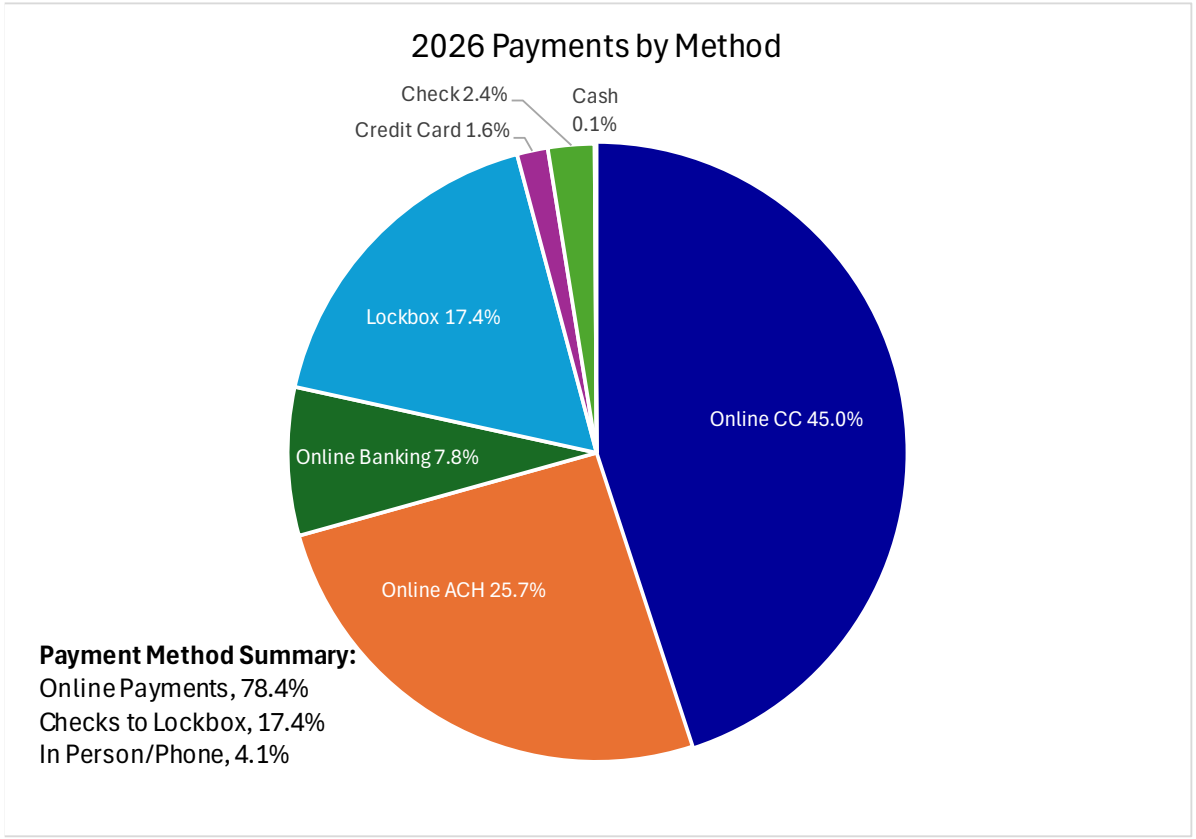
- WFWRD does not provide for seasonal/part-time rates for any other service area
- Policy was established for BCC/Brighton in 2015 that created alternate pricing levels
- Seasonal/part-time homes may offer part-time rentals (AirBNB identifies more than 100 temporary rentals in Brighton/BCC)
  - Some rentals may be associated with Solitude Condos | Brighton mentioned they can provide a list of registered rentals from MSD
- Current rate categories are based on the Salt Lake County Assessors Office information
  - If a home is listed as a secondary home, then the seasonal/part-time rate is applied (additional verifications are not in place)
- BCC/Brighton residents currently receive an equivalent level of basic services except for seasonal leaf bag and holiday tree collection
  - Brighton residents also have a hydraulic compactor available that is managed by WFWRD via a contract with a separate hauler
- There are several options to consider (discussion)

Payment Transaction Fees - Projections and Scenarios

Payment Processing Fees

Fee Type	Quantity	2026 Projected Processing Fees	2027 Projected Processing Fees	SCENARIO 1 Tx Fee on Cards Only (No Fee for ACH) Annual Processing Fees Recovered	SCENARIO 1 WFWRD Processing Costs after Tx Fees (2027 Projected)	SCENARIO 2 Tx Fee on Cards & ACH (E-Bill ACH Fees Waived) Annual Processing Fees Recovered	SCENARIO 2 WFWRD Processing Costs after Tx Fees (2027 Projected)	SCENARIO 3 Tx Fee on ALL Cards & ACH Annual Processing Fees Recovered	SCENARIO 3 WFWRD Processing Costs after Tx Fees (2027 Projected)
Zions Lockbox	96,562	$ 21,195	$ 21,195	$ -	$ 21,195	$ -	$ 21,195	$ -	$ 21,195
Payment Vendor	453,463	413,004	427,098	(243,446)	183,652	(312,288)	114,810	(397,098)	30,000
Card Processor	99,510	128,262	-	-	-	-	-	-	-
Total Online		541,266	427,098	(243,446)	183,652	(312,288)	114,810	(397,098)	30,000
Grand Total		**$ 562,461**	**$ 448,293**	**$ (243,446)**	**$ 204,847**	**$ (312,288)**	**$ 136,005**	**$ (397,098)**	**$ 51,195**

Current E-Bill Customers: approx. 25,700 as of 9/30/26



Payment Method Summary:
Online Payments, 78.4%
Checks to Lockbox, 17.4%
In Person/Phone, 4.1%

Fee Paid by Customer (set by Point & Pay)	
Credit/Debit Card	$1.50
ACH	$1.00

Absorbed Fees (paid by WFWRD)	
Credit Card	cost + 15bp + $0.05
ACH	$0.55
Bank Bill Pay	$0.25

Number of Transactions by Payment Method	
Online Card	45.0%
Online ACH	25.7%
Online Banking	7.8%
Lockbox	17.4%
Card (in office)	1.6%
Check (in office)	2.4%
Cash (in office)	0.1%
	100.00%

Upcoming Items & Initiatives

- **Possible service day changes**
  - Copperton and Southwest Unincorporated (December 1, 2026) – **TUESDAYS**
  - Remaining Service Areas with some collection day changes effective March 2027 or later
- **Line-of-Service Financial Assessment by Geographic Service Area**
  - Recommended postponement to 2028 in order to receive a full year of financial and operational data without Herriman service and new curbside bulky waste program
- **Recycling Set-Out Rate Analysis (ongoing)**
  - Currently indicating a >70% weekly set-out rate District-wide
- **Finalize and issue Employee Handbook by March 31, 2027**
  - Reduction of nearly two dozen (i.e., 24) SOPs
- **Continue to reasonably support a smooth transition with Herriman City**
- **Comprehensive review and update of District Policy Manual (late-2027)**
- **Review and update of the District's Charter (i.e., Serviceability)**
- **Continued identification and implementation of optimization, efficiency, and cost-savings initiatives**
- **Growth of Green Waste subscriptions, SCCS Program, and reinstatement of Container Rental Program**

WASATCH FRONT
Waste & Recycling District

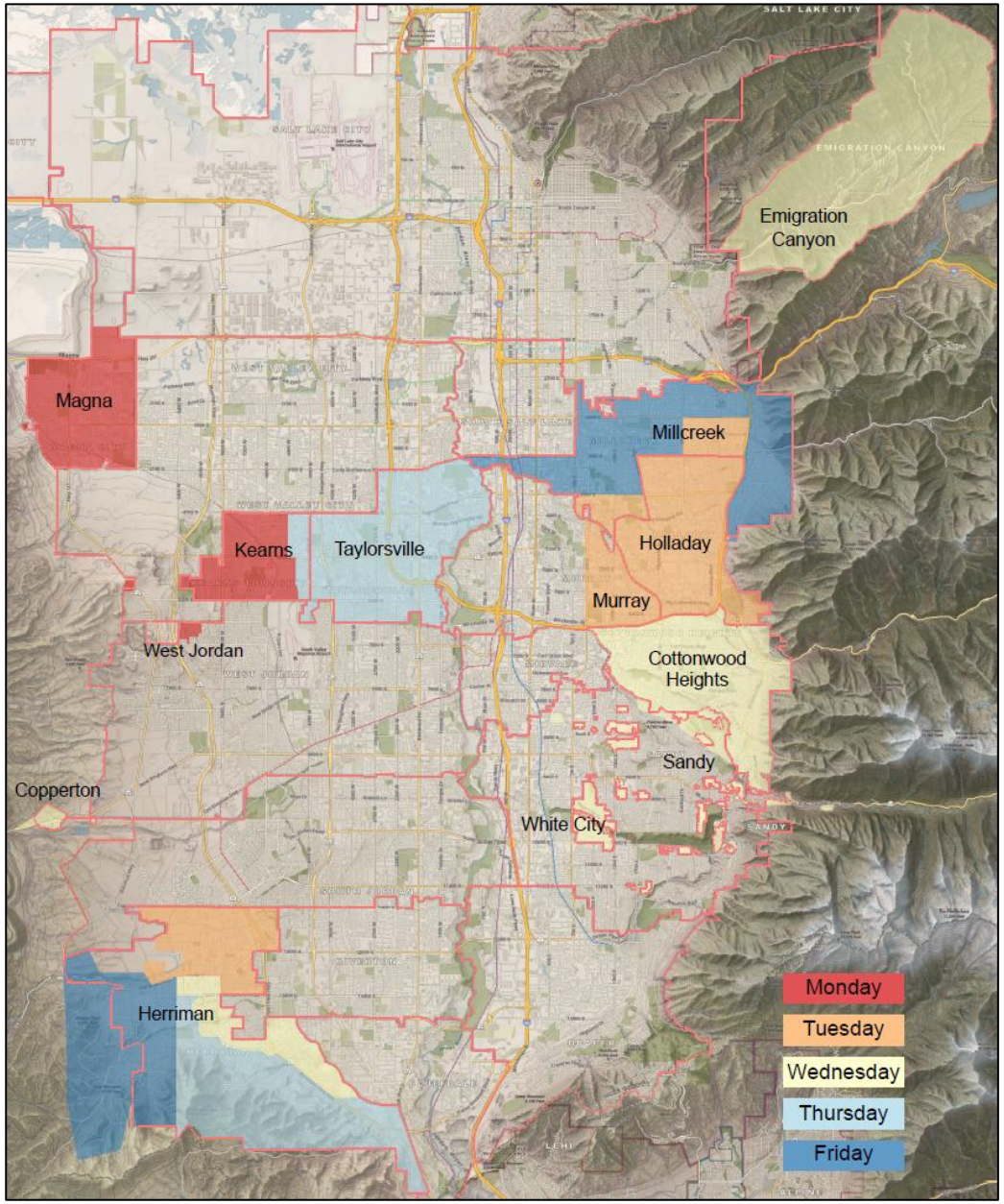
Thank You!

Questions?

Supplemental Information

WASATCH FRONT
Waste & Recycling District

WFWRD Service Areas



Service Area	No. of Homes Serviced
Millcreek	15,742
Taylorsville	13,788
Herriman	10,994
Cottonwood Heights	9,976
Kearns	9,536
Holladay	9,094
Magna	8,009
Murray	2,867
White City	1,826
Sandy Hills	819
Emigration Canyon	609
Brighton	591
Sandy City	506
Willow Creek	500
West Jordan	485
Granite	436
Copperton	285
Willow Canyon	248
Southwest	202
Other	55
Big Cottonwood Canyon	13
4B Lane	5
Totals	**86,586**

- *86,586 total homes serviced as of June 30, 2026*
- *Collection and go-back days are established to maximize efficiencies*
- *Disposition facilities for trash and recycling are based on geographic service area and cost*
- *"Other" includes Little Cottonwood Canyon and North Salt Lake County*

Homes Serviced by WFWRD

Total Homes Serviced & Cans per Service Area as of June 30, 2026

Service Area	No. of Homes Serviced	Trash Cans Combined	Recycle Cans Combined	Green Cans Combined	Glass Cans Combined	Total Cans
Millcreek	15,742	16,862	15,659	3,444	812	**36,777**
Taylorsville	13,788	15,701	13,900	1,744	114	**31,459**
Herriman	10,994	12,605	11,356	1,850	-	**25,811**
Cottonwood Heights	9,976	10,984	10,077	1,801	402	**23,264**
Kearns	9,536	10,480	9,679	474	2	**20,635**
Holladay	9,094	10,408	9,164	1,898	360	**21,830**
Magna	8,009	8,837	8,053	499	6	**17,395**
Murray	2,867	3,172	2,862	445	103	**6,582**
White City	1,826	2,027	1,848	187	22	**4,084**
Sandy Hills	819	943	829	108	7	**1,887**
Emigration Canyon	609	631	595	96	60	**1,382**
Brighton	591	-	-	-	-	**-**
Sandy City	506	587	505	69	12	**1,173**
Willow Creek	500	615	517	96	6	**1,234**
West Jordan	485	542	506	55	-	**1,103**
Granite	436	547	445	54	25	**1,071**
Copperton	285	302	287	8	-	**597**
Willow Canyon	248	273	249	50	9	**581**
Southwest	202	249	213	3	-	**465**
Other	55	59	16	1	-	**76**
Big Cottonwood Canyon	13	-	-	-	-	**-**
4B Lane	5	10	2	-	-	**12**
Totals	**86,586**	**95,834**	**86,762**	**12,882**	**1,940**	**197,418**

2025 SCRP Detail by City/Service Area

In order of areas serviced

Municipality/Area	# of Homes in WFWRD	# of SCRP Days	# of Reservation Spots Available	# of Additional Waitlist Requests	Total Tracked Requests [1]	# of Containers Delivered	% Waitlist Fulfilled	Containers Serviced as a % of WFWRD Homes	Total Tons Collected	Avg. Tons per Container
Holladay	9,083	17	1020	680	1,700	859	36%	9%	549.04	0.64
Murray	2,865					210		7%	133.59	
Cottonwood Heights	9,974	16	960	725	1,685	929	29%	9%	582.20	0.63
Willow Creek	500					55		11%	230.23	
Granite	435	3	180	141	196	40	45%	9%	30.30	0.76
Sandy Hills/Sandy City	1,323					118		9%	89.37	
Willow Canyon	248					36		15%	27.27	
4B Lane (6 homes)	5					2		40%	1.51	
White City	1,826	3	180	164	344	193	34%	11%	139.12	0.72
Herriman, So West	11,056	15	900	460	1,360	898	61%	8%	498.00	0.55
Copperton	285	5	300	7	307	25	100%	9%	13.86	0.55
Magna	7,982	11	660	465	1,125	662	23%	8%	583.08	0.88
Kearns	10,023	15	900	608	1,508	930	25%	9%	765.00	0.82
Taylorsville	13,789	19	1140	895	2,035	1,194	13%	9%	1,130.83	0.95
Millcreek	15,742	21	1260	820	2,080	1,306	23%	8%	1,096	0.84
Totals or Avg.	***85,136***	***120***	***7,500***	***4,965***	***12,340***	***7,457***	***29%***	***9%***	***5,869***	***0.79***

Recycle Can Guide

Recyclables must be empty, clean, and dry. NO BAGS!

Accepted Items

Plastic Bottles & Jugs (Leave lids on bottles)

Plastic Tubs & Plastic Jars

Paper

Clean office paper, mail and newsprint.
(NO paper plates/cups, or paper towels/tissues)

Cardboard & Paperboard

Metal Cans

Aluminum, tin, and **empty** aerosol cans

Make sure your **recycling can lid closes completely**. **Break down cardboard boxes** to fit inside the container and help **prevent service interruptions.**

Hard to Recycle Materials

Do you have a hard to recycle item?
Scan this QR code to see drop off locations for hard to recycle materials!

Not Accepted Items

Styrofoam

Electronics *

Glass *

Scrap Metal *

Clothing and Shoes *

Plastic bags/film*
(No bagged recyclables)

Bulk Rigid Plastic *

Yard Waste *

Tanglers

Food Waste *

* Items may be recycled/reused via other programs in your area
Scan the "Hard to Recycle" QR code for resources

Green Waste Can Guide

Accepted Items

Weeds and lawn clippings

Sticks and branches

Tea bags & coffee grounds
(NO COFFEE FILTERS)

Leaves
(NO BAGS)

Eggshells

Fruits and vegetables
(Please remove stickers)

Accepted items are delivered to Salt Lake Valley Landfill where they are turned into nutrient-rich compost!

- Items not listed should be discarded or recycled separately.
- Keep all items loose — do not bag or tie any material in bundles.
- Make sure the lid closes completely, and cut down branches to fit inside.

Not Accepted Items

Compostable or biodegradable packaging

Animal Waste

Paper and cardboard products

Meat or Dairy Products

Bagged items

Sod, dirt or rocks

Construction wood or lumber

Trash