WASATCH FRONT WASTE AND RECYCLING DISTRICT (WFWRD)

BOARD OF TRUSTEES REGULAR MEETING AGENDA

To be held Monday, July 27, 2026, at 9:00am at the District Offices located at 604 West 6960 South, inside the Salt Lake County Public Works Administration Building Training Room. This meeting will also be held electronically via Webex. Public login is:

https://slco.webex.com/slco/j.php?MTID=m574487f1195ee605cd15b2f1c026c62d

Reasonable accommodations (including auxiliary communicative aids and services) for individuals with disabilities may be provided upon receipt of a request within five working days' notice. For assistance, please call V/385-468- 6332; TTY 711. Members of the Board may participate electronically.

Call to Order [9:00am]: Anna Barbieri, Board Vice-Chair
Roll Call: Catarina Garcia, Board Clerk

1. **Meeting Open for Public Comments**
   Members of the public wishing to provide written comments to the Board of Trustees may do so by submitting their comment to the Board Clerk at cgarcia@wfwrdutah.gov before Sunday, July 26th at 9:00 p.m. All comments must include the name and address of the individual making the comment. These comments will be read at the meeting as if the individual were present. Public comments can also be made in person or via Webex during this time (comments are limited to 3 minutes).

2. **Consent Items (*Approval Requested*)** [5 *minutes | 9:00am-9:05am*]
   2.1 June 22, 2026 Board of Trustees Regular Meeting Minutes

3. **Business Items:**
   3.1 General Manager Report: Evan Tyrrell, General Manager (***Information/Discussion***) [25 *minutes | 9:05am-9:30am*]

   3.2 2nd Quarter 2026 Financial Report: Helen Kurtz, Finance Director (***Information/Discussion***) [20 *minutes | 9:30am-9:50am*]

   3.3 2026 Annual Fraud Risk Assessment: Helen Kurtz, Finance Director (***Information/Acceptance Requested***) [10 *minutes | 9:50am-10:00am*]

4. **Closed Session (*If Needed*)**
   The Board of Trustees may temporarily recess the meeting to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, pending or reasonably imminent litigation, and the purchase, exchange, or lease of real property, or other legally applicable reasons as provided by Utah Code Annotated §52-4-205.

5. **Other Board Business**
   This time is set aside to allow Board Members to share and discuss relevant topics.
   - Open and Public Meetings Act Training (Rachel Anderson, Legal Counsel)
   - Other Board Member Training Requirements (Rachel Anderson, Legal Counsel, and Catarina Garcia, Board Clerk)

6. **Items for Subsequent Board Meetings**
    - General Manager Report
    - Collection Day by Service Area Modification Considerations (Post-Herriman Withdrawal)
    - Considerations to Suspend Subscription-Based Curbside Green Waste Collection Service Offerings in the Southwest Geographic Region of Salt Lake County due to Significant Haul Distances and de minimis Participation Outside of Herriman City
    - Curbside Bulky Waste Conceptual Plan Presentation
    - Boundary Adjustment for the Northern Salt Lake County Service Area Annexed by Salt Lake City
    - WFWRD Safety Program and Loss Prevention Overview Presentation
    - WFWRD Customer Account Management and Billing Overview Presentation
    - Looking Forward – 2027 and Beyond: District Land, Buildings, and Offices

7. **Adjournment**

WASATCH FRONT WASTE AND RECYCLING DISTRICT (WFWRD)

BOARD OF TRUSTEES REGULAR MEETING MINUTES

PENDING BOARD APPROVAL

Held Monday, June 22, 2026, at 9:00am at the District Offices located at 604 West 6960 South, inside the Salt Lake County Public Works Administration Building Training Room. The meeting was also held electronically via Webex.

Emily Gray, Board Chair, called the meeting to order at 9:00am and Catarina Garcia, Board Clerk, conducted the Roll Call.

Board Members: Anna Barbieri-City of Taylorsville, Emily Gray-City of Holladay, Jared Henderson-Herriman City, Lise Brunhart-Town of Brighton, Lyndsay Longtin-Kearns City Nick Griffith-Emigration Canyon *(arrived at 9:11am)*

Participating Electronically: Clark Bullen-Murray City, Terry George-Magna City, Tessa Stitzer-Town of Copperton, Nicole Handy-Millcreek City, Marci Houseman-Sandy City, Matt Holton-Cottonwood Heights

Excused/Absent: Greg Shelton-White City, Zach Jacob-West Jordan City, Laurie Stringham-Salt Lake County

District & Support Staff: Evan Tyrrell-General Manager, Helen Kurtz-Finance Director, Renee Plant-Administrative Manager, Molly Jeppson-Treasurer, Catarina Garcia-Executive Assistant/Board Clerk, Rachel Anderson-Legal Counsel
Webex: Justin Tuft, Collections Manager

Public: Patrick Craig-Salt Lake County, "Guest Guest", Angel Paredes-Squire & Company

1. **Meeting Open for Public Comments**
   There were no public comments.

2. **Consent Items**
   2.1 May 18, 2026 Board of Trustees Regular Meeting Minutes

   Vice Chair Barbieri motioned/Board Member Brunhart seconded to adopt the May 18, 2026 meeting minutes. Motion passed unanimously.

3. **Business Items**
   3.1 2025 Annual Comprehensive Financial Report (ACFR) and Independent Audit Report

Kyle Green, Squire & Company, explained their role in the audit which includes issuing an opinion, which was clean and unmodified. He showed the Responsibilities of Management for the Financial Statements and the Auditor's Responsibilities for the Audit of the Financial Statements.

He continued on to the Independent Auditor's Report that includes Internal Control over Financial Reporting noting there was nothing identified or found in their test work. Controls are working and proper approvals are in place, and things are working as they should.

Kyle concluded with the State Compliance Audit Guide issued by the Office of the Utah State Auditor. He showed the five areas they review from Budgetary Compliance to Utah Retirement Systems. In Squire & Company's opinion, Wasatch Front Waste and Recycling District complied, in all material respects, with the state compliance requirements. Everything was clean and there was nothing to report. He expressed his appreciation to Helen, Molly, and Evan for their efforts.

Helen thanked Kyle, Angel, and their audit team who were great to work with. She gave a big shout out to Molly Jeppson, Treasurer, who did a lot of work on the audit.

Helen reviewed the Statement of Revenues, Expenses, and Changes in Net Position which increased by $4,482,498 for 2025. The Ending Net Position was $27,738,727. Helen reported on assets, liabilities, and showed the notes to the financial statements that are included to provide information essential to the user's understanding of the basic financial statements.

Helen and Evan reported that the required audit documents had been submitted to the Utah State Auditor and that everything was considered complete at this time.

There were no questions or comments. Board Chair Gray thanked the team and expressed the Board's appreciation for their work on the audit, which represents many, many hours.

Board Member Brunhart motioned/Board Member Houseman seconded to accept the 2025 Independent Audit Report. Motion passed unanimously.

3.2 General Manager Report

Evan Tyrrell, General Manager, began by showing the photo taken at the May Board of Trustees Meeting with WFWRD staff and Board Members after the National Waste & Recycling Worker's Week Proclamation was adopted. He talked about the employee recognition event last Thursday that was very well attended.

Board Chair Gray commented that the event was a wonderful opportunity to thank the people that keep our communities healthy, clean, and safe. She was really impressed, really enjoyed meeting them, was glad to be there, and thanked staff for the invitation.

Evan went on to review General Updates that included postcard billing, which was recently implemented, Push-to-Talk communication devices continue to be explored in lieu of large capital upgrades to digital radios and the Mahogany Radio Tower with an estimated savings of $400,000, cost savings, and contract updates and renewals. He gave kudos to Renee for establishing contracts for the Specialty Curbside Collection Program for mattress and tire recyclers, certified freon removal specialists, and we are delivering recovered scrap metal to metal recyclers, which avoids tipping fee costs while providing supplemental revenue.

He also reported that WFWRD was invited to submit a [public service] proposal from Draper City for its Residential Garbage & Recycling Services RFP.

Board Chair Gray expressed her appreciation to everyone who worked on that project, acknowledging the amount of work, short turn-around time, and stated it is a good opportunity for the District.

Vice Chair Barbieri noted that if Draper City does not go with WFWRD, the information staff created, gathered, and compiled is invaluable for the rest of the District and it's really helpful and really thorough. Kudos.

Evan mentioned that West Jordan also has an RFP and he will reach out and see if they wanted to invite us to also participate in that process with a public service proposal.

Board Member Houseman also expressed her appreciation to staff for responding to the Draper City RFP. She loves the pursuit of this and knows how time-intensive it was. She asked that if awarded, the District would require additional trucks, and if it is acting as replacement revenue for the Herriman withdrawal.

Evan replied that we have started to receive trucks that were backordered in 2025 and he asked the fleet team to not put any trucks up for auction at the moment. There are a lot of items Draper City would keep and support through the city such as container repair and replacement, billing, etc. In the proposal, WFWRD indicated we would consider keeping their eligible employees on staff allowing for continued service in URS, and possible consideration of buying their fleet trucks at fair market value. Evan concluded that the District would not need additional trucks if awarded the Draper City RFP and stated that although a Draper City award would support additional revenues and economies of scale, an analysis regarding revenue replacement had not been performed.

Evan continued with the Seasonal Container Reservation Program (SCRP) container deliveries which continue to significantly surpass historical averages; 81 containers per day, a 35% increase over prior years which averaged 60 containers per day. Vice Chair Barbieri stated that would have been a dream five years ago.

Evan reported that WFWRD is preparing a Conceptual Curbside Bulky Waste Plan which will be a future presentation to Board and talked about Upcoming District Events that include the Kearns City/Oquirrh Highlands (West Jordan) Public Bulky Waste Drop-off Event, and the Taylorsville Public Bulky Waste Drop-off Event in mid-July. Reports on PGIs will be next month along with the second quarter financials.

He reviewed Insurance Premium Renewals Summary, EMOD (Experience Modification Factor/Rate), loss ratios, the EMOD Compass, and light-duty return to work. Evan gave a shout out to Shane [Norris], Safety Coordinator, and the entire team for continuing to boost safety awareness and safety culture. Overall, Evan reported that annual insurance premiums remained relatively the same due to favorable loss ratios, and the reduced EMOD value supports rate reductions for certain insurance premium categories.

Evan showed the new truck banners that promote our Specialty Curbside Collection and Green Waste Programs. Board Chair Gray asked if it is the same image on both sides of the truck and Evan said staff have been considering putting one of each on each side of the truck.

Evan gave updates on the Specialty Curbside Collection Program and showed the heat map that Renee and our Data & Program Specialist created. Board Chair Gray expressed her excitement about the program noting that it will only grow over time.

Board Member Longtin was asked by some residents if one person could pay the base rate and gather a few of their neighbor’s tires at once, possibly six to seven tires total. Evan replied yes, the maximum is 12 tires per load.

Evan’s last update was on the Seasonal Container Reservation Program (SCRP) and public drop off events.

He showed the number of mattresses and fridges and related charges, scrap metal revenue, tonnages and tipping fees, and reservation data by area. More information will be provided as the season progresses.

Board Chair Gray expressed the Board’s appreciation for the program knowing it is a big undertaking.

There were no further questions or comments.

3.3 Adoption of District Drug and Alcohol Testing Policy for Safety-Sensitive Positions, Commercial Driver’s License Holders, and Commercial Motor Vehicle Operators

Evan explained that the current Drug and Alcohol Testing Policy SOP is dated and obsolete and we contract with CODA, a third-party Drug and Alcohol Testing provider. CODA provided a policy for proposed adoption that better protects the organization as well as better protecting our drivers and our workforce and their rights, options, and how the process works. If adopted, it will be effective July 1, 2026.

He talked about WFWRD still administering the testing services through CODA, the company that performs the testing, coordinates laboratory analysis, and provides the MRO Medical Review Officer for review of lab results. The document also better determines and identifies what's considered the employer DER Designated Employer Representative and that's been named to be Evan, Hazel, our Safety Coordinator, and our Operations Manager. It gives WFWRD the ability if there's a failed test or a refusal to test, we have the authority to remove those employees that are affected from safety sensitive duties and positions as part of that.

Evan replied to Board Chair Gray that this is not new. DERs are a common vernacular phrase in this industry and our existing SOP identifies the Fleet & Asset Manager as the Designated Employee Representative. We wanted to expand that which is allowable for the FMCSA rules. We have more people if someone's out or on vacation, so if we get those results, if we're notified of a refusal test or failure test or a positive results we have immediate authority to remove those employees from safety sensitive positions and follow this policy in accordance with DOT and FMCSA rules and regulations.

Board Member Griffith stated it's a really important thing to communicate to the workforce and asked if we see any questions or negative responses or some things that need to be managed as far as morale for the workforce and if changes will be clearer or if there will be confusion.

Hazel replied no, believing this will just make it clearer and also ties more closely to the federal Department of Transportation.

Board Member Griffith stated the only reason he said that is because if it's hard to attract CDL drivers, and it's not clear that they're being protected or what the new system is. He would hate to see that we're losing CDL drivers.

Hazel explained the policy hasn't changed, we're just trying to make it more clear so this is a little more detailed but they do understand, any CDL driver is included in the pool of random testing. HR is the neutral party, Shane, our Safety Coordinator, handles the random testing so they're used to that.

Catarina shared a question from Board Member Holton asked in the meeting chat room. “How much different is this from our current policy?” Evan responded that this is in essence just adding clarity and adding more detail that better protects the District, and also better explains driver's rights, including what their options are, what their rights are, etc. There are provisions for splitting a sample if a sample comes back positive, the driver has the opportunity to request the split sample be sent to a separate laboratory, so it is really specifying and enhancing their rights. From a procedural perspective, what we're doing currently, we are compliant with pre-employment and random ongoing testing for our safety sensitive positions. We also have a more stringent post-accident testing policy where every incident a driver is taken for a post-accident test to protect the organization and, ultimately, this will replace our SOP which is somewhat obsolete and outdated. Nothing truly changes, the major changes will be the designation of the DER Designated Employer Representative, but nothing changes from what we're currently practicing. It really expands and clarifies and better protects the organization and our employees to express their rights and understanding of the drug and alcohol test requirements under the DOT and the Federal Motor Carrier Safety Administration.

There were no further questions.

Board Member Brunhart motioned/Board Member Houseman seconded to adopt the District Drug and Alcohol Testing Policy for Safety-Sensitive Positions, Commercial Driver's License Holders, and Commercial Motor Vehicle Operators. Motion passed unanimously.

3.4 Adoption of Updates to Section 9.39, Alcohol and Drug-Free Workplace, of the District Policy Manual

Evan explained that the proposed edits to the policy manual bring us into conformance with the above adopted policy and were reviewed by the District's legal counsel.

There were no questions.

Vice Chair Barbieri motioned/Board Member Brunhart seconded to adopt Updates to Section 9.39, Alcohol and Drug-Free Workplace, of the District Policy Manual. Motion passed unanimously.

3.5 Consideration for Customer Appeal of Two-Year Credit Determination

Helen reported that a residential customer was unknowingly overcharged for multiple years and is requesting an account credit beyond the previously approved maximum allowed by District policy. The subject property was originally classified as a duplex and County records indicate the property was reclassified as a single-family residence. Though the County could not verify the date, the customer indicates this took place in 1991; however, District account records were never updated to reflect the change. As a result, the customer continued to be billed at the duplex rate rather than the applicable single-family residential rate.

After the customer notified the District of the discrepancy, staff reviewed the account and confirmed that the property had been incorrectly billed. Staff approved a credit of $565.50 in accordance with Section 16.4.2 of the District's Policy Manual, which limits refunds to a two-year lookback period.

The customer is requesting reimbursement for an additional two years consistent with Utah Code Section 78B-2-307(1)(c) which establishes a four-year statute of limitations for actions brought on open accounts for services rendered. The additional credit would be $445.50.

Staff recommend the Board grant the customer's appeal and authorize a credit for the requested additional two years of overcharges. Approval would provide the customer with reimbursement covering a total of four years of overcharges, consistent with the period allowed under Utah Code Section 78B-2-307.

There were no questions.

Board Member Brunhart motioned/Board Member Houseman seconded to Approve the Customer Appeal of Two-Year Credit Determination. Motion passed unanimously.

4. Closed Session *(If Needed)*
No closed session was needed.

5. Other Board Business

Board Member Henderson requested to read an update from the Herriman City Council regarding the withdrawal process negotiations and timeline with talking points from their attorney. It is provided verbatim below to the best of our ability to transcribe the recorded audio.

> *Under the recently adopted House Bill 429 which follows a strictly statutory framework, initiation of a withdrawing entity files formal notice of intent to withdraw from the District. They sent it out May 19th and sent a copy to every Board Member. The feasibility study trigger withdrawing entity in the District cannot reach individual agreement on exit terms and the drawing engages an independent feasibility consultant with the timeframe of 30 days after that was so May 19 to June 19, which was a federal holiday on Friday. We plan to send that off this Wednesday the 24th and when we receive the responses from that, we will send an invitation to whoever to participate in selecting that consultant. The asset allocation mandate states the consultant is legally required to produce a report that determines among other factors a fair and equitable division of the garbage disposal district assets and liabilities to be allocated to work to the withdrawing entity. Finalization of the feasibility report withdrawing entities legislative resolution to establish the terms of the withdrawal including withdrawing entities agreement to comply with any conditions included in the feasibility study report.*
>
> *We have stated over and over our willingness and preference to find a negotiated agreement and have explored withdrawing from WFWRD for several years. WFWRD did not offer a definitive withdrawal process until HB429 was filed in the legislative session. During those discussions we were told over and over we don't have to let you out. I believe in the previous last couple of Board Meetings, there's many Board Members expressing that they don't want to let them out. I believe council and others adequately dispelled that notion that under HB429 there is a definitive process. In a meeting we had late February or early March WFWRD indicated that retrieving the waste cans currently located within Herriman would cost the District approximately $400,000. To avoid this cost, WFWRD stated its willingness to leave the cans with the city upon withdrawal as part of a new proposal from WFWRD to find a mutual agreement to let us out.*
>
> *That's the first time it was brought up. We took it back to the council and during that meeting, the attorney and I stated that this is new and they would take it to the city council to see what their response was but we were more than confident that they would want to participate in a negotiated agreement, however, we were concerned about other assets than just the cans.*

> *Under HB429 Herriman is statutorily entitled to a fair division of assets and liabilities based on initial data provided by WFWRD and in subsequent meetings, Herriman accounts for approximately 13% of the District's total services. While WFWRD representatives have verbally disputed the 13% figure since then, they've not provided any alternative data or calculation formulas to establish a different share despite multiple requests from Herriman to do so. So we've used the District's data in forming our requests in the letter that we sent on May 19th. In April, representatives from both parties met to discuss exit terms Herriman presented the draft withdrawal agreement proposing the 13% division of assets and liabilities aligning with its service share and WFWRD insisted its only obligations permit a withdrawal under HB429 and characterized allowing Herriman residents to keep their waste cans as a generous concession. More or less, that's all there would be.*
>
> *In late April, Herriman sent a formal letter and then a subsequent one on May 19th. I'll do as I'm instructed, I always want to summarize. In late April, Herriman sent a formal letter reiterating WFWRD's statutory obligation to allocate assets and liabilities to facilitate a settlement, Herriman offered to accept less than what the statute provides by entirely foregoing any claims to the District's land and building equity. In exchange, Herriman proposed the following settlement. One, retention of waste cans, two, 13% of waste truck fleet approximately seven trucks and three, 13% of WFWRD cash reserves. Herriman did not receive a counter offer from WFWRD to this or the prior proposal. In May we sent the subsequent letter, Herriman met with Representative Perucci and WFWRD to discuss the impasse. WFWRD suggested utilizing lobbyists to negotiate the exit terms which Herriman accepted. To date, these negotiations, I believe there's been two, have not been productive. WFWRD's representatives have maintained their initial position offering only the withdrawal itself and the retention of waste cans. I'll add, this is me interjecting this, our lobbyist report was that he was told by a WFWRD representative we are not going to negotiate against ourselves in both meetings.*
>
> *The current status is that Herriman remains open to negotiation, however, without significant progress or willingness to really engage in those discussions, the city will be hiring a feasibility consultant and follow the statutory withdrawal process. In an intent to make a good faith effort, Herriman is offering another revised proposal which was stated in the most recent meeting with lobbyist, the retention of waste cans, two, retention of seven garbage trucks representing fair distribution of ages and condition of trucks, not just the oldest ones aging out, and three, inclusion of a favored nations clause for a period of seven years.*

Vice Chair Barbieri asked if the newest proposal from Herriman is seven trucks. Board Member Henderson replied it is the cans, the seven trucks, and including a favored nations clause for seven years. He clarified to Vice Chair Barbieri they are not requesting 13% of assets, those are the three. He reiterated that they were told [by WFWRD's lobbyist that] "We're not going to negotiate against ourselves".

Vice Chair Barbieri asked him to tell her about favored nations because she is not in the legal field. Board Member Henderson stated he is not an attorney, his expertise lies in finance, but his understanding is favored nations is simply that they are looking for, if other entities and other members exit and have more favorable terms, that they will retroactively be given those terms if the organization dissolves. Rachel confirmed that is more or less [the gist].

Board Chair Gray expressed her appreciation to Board Member Henderson for coming and sharing that perspective, which is different than what she had been told and it was incredibly helpful. Board Member Henderson commented that is why the mayor asked him to attend after talking to several other mayors, and that was not their understanding and there has been miscommunication.

Board Chair Gray commented that her understanding is that the negotiations had been going well, so that is really good to hear that that is not his understanding. Board Member Henderson stated that the offer was made and more or less rejected. It was really helpful for her to understand where he was coming from as we move forward with those negotiations. At this point, she believes it makes sense to at least continue having the lobbyists be the negotiators, but we need to clarify some things first. Board Member Henderson believes the lobbyist route has been less productive. She asked him if he would be comfortable leaving a copy of that statement he read. He said they are going to send it out.

There were no other questions or comments.

6. Items for Subsequent Board Meetings

- General Manager Report
- 2nd Quarter 2026 Financial Report
- 2026 Fraud Risk Assessment
- Boundary Adjustment for the Northern Salt Lake County Service Area Annexed by Salt Lake City
- Looking Forward – 2027 and Beyond: District Land, Buildings, and Offices
- WFWRD Safety Program and Loss Prevention Overview

7. Adjournment

Board Member Brunhart motioned/Vice Chair Barbieri seconded to adjourn. Motion passed unanimously.

Meeting end time: 10:10am

Wasatch Front Waste and Recycling District
2026 Priorities, Goals, and Initiatives (PGIs)
ONGOING DEVELOPMENT

Identifier	PGI Description	Additional Information	Benchmark(s)/Current Status	Unknowns/Challenges/Constraints	Status Update	Qualitative Benefits Achieved	Quantitative Benefits Realized		Quantitative Benefits Notes
	ORGANIZATIONAL						One-time (2026)	Ongoing (annual) 2027+	
ORG.1	Conduct a comprehensive review and update of the District's Policy Manual	The Policy Manual contains several historic items from when the District was previously tied to SLCo. Several items warrant updates and clarifications.	Last comprehensive review and update unknown	May take additional staff and legal resources, which may be hindered by day-to-day needs and other priorities.	03/02/2026: Interim updates were approved during a BOT meeting. Due to level of review and updates needed, this PGI will be deferred until 2027 with the exception of additional interim updates, as needed. 06/22/2026: Updates to Section 9.39 - *Alcohol and Drug-Free Workplace* were approved by the Board.	Clarity and consistency was gained that will aid in multiple administrative and operational components of the District, including updating and maintaining internal Standard Operating Procedures.			Fee waivers for landfill vouchers were increased from 2% to 5%. However, this should not impact costs for the program, which have been trending around 3% per year over the past two years.
ORG.2	Modify the District's Charter to update WFWRD's operational serviceability, adapt to our service area's changing landscapes (e.g., redevelopments and new developments), ensure WFWRD's long-term financial solvency, and enhance WFWRD's overall efficiencies and economies of scale	SLCo Resolution No. 5954, which created WFWRD as a Special (Local) District, including past resolutions, limits the District's 'serviceability' predominantly to residential properties up to a fourplex. Given the valley's changing landscape, redevelopments and new developments are routinely multifamily structures, thereby reducing significant revenue sources, efficiencies, and economies of scale for the District.	Not yet started. The outgoing General Manager, who served in their role for over 20 years, recommended pursuing an adjustment to the District's serviceability.	(1) May take additional staff and legal resources, which may be hindered by day-to-day needs and other priorities. (2) Perceived competition from the private sector	03/17/2026: not yet started 04/27/2026: discussion held during the Board retreat. District staff will review options for consideration and report back to the Board at a later time. 07/20/2026: on hold pending Herriman withdrawal resolution and other WFWRD priorities.				
ORG.3	Begin conceptualizing the development of a long-term strategic plan for the District, including review of its mission and vision statements	A long-term strategic plan (est. 2027 or later) will aid the District in setting long-term goals with benchmarks and success indicators.	Expected to begin in 2027. Current PGIs in 2026 will help to establish benchmarks, goals, and other long-term initiatives.	TBD					
	ADMINISTRATIVE						One-time (2026)	Ongoing (annual) 2027+	
ADM.1	**Continually evaluate and optimize WFWRD's administrative processes in an effort to streamline workflows, enhance efficiencies, reduce costs, and maintain high-quality, essential public services and customer satisfaction**								
ADM.1.1	*Consolidate, where possible, the District's Standard Operating Procedures (SOPs) and create an Employee Handbook to streamline employee onboarding, provide a centralized document as an employee resource, reduce redundant information, and clarify policies, processes, and expectations*	*Approximately two dozen SOPs are anticipated to be incorporated into an Employee Handbook while ensuring consistency with the District's Policy Manual and that all necessary information is included. Resources from the District's membership with the Employers Council will be used to support the development of this Employee Handbook, including legal support from Fabian VanCott.*	*A standalone Employee Handbook does not currently exist and is complicated by dozens of SOPs, which sometime conflict with one another and create challenges in finding the information needed to support management, supervisors, and our frontline workers.*	*May take additional staff and legal resources, which may be hindered by day-to-day needs and other priorities.*	*03/17/2026 : an initial draft Employee Handbook is nearly complete that will incorporate over 24 SOPs.* *05/07/2026 : a first draft has been developed and is in review*	*Streamlining information into a centralized document that will optimize maintaining/updating while ensuring all employees have an easy-to-access single document for relevant information*			
ADM.1.2	*Optimize the Landfill Voucher Program request and redemption system, while collaborating with post-collection facilities to ensure the origination city/service area is able to be tracked.*	*Pending Board direction on the percentage of vouchers to be authorized by the GM based on the number of residential customers per city/service area.*	*The origination city/service area is not currently able to be tracked, but staff are working with our landfill partners to reinstitute tracking and reporting by city/service area.*	*The time and costs associated with voucher redemption tracking by service area may outweigh the benefits*	*03/02/2026 : the Policy Manual was updated to allow for up to 5% of the number of households serviced by the District in each area or city. Currently, the District's partner landfills are reporting the origination city/service area in monthly invoices so the District can more effectively track redeemed vouchers. Some gaps remain that are being actively addressed.*	*Streamlining internal tracking mechanisms to better understand origination city/service area to track utilization and ensure adherence to the District's Policy Manual.*			
ADM.1.3	*Maintain and update internal SOPs to ensure clarity, accurateness, and compliance with rules, regulations, and policies.*	*Several SOP updates are underway and a prioritization matrix has been developed. In some cases, updates are published as Interim Provisional Updates (IPUs) to streamline immediate adoption while a comprehensive review and update is performed.*	*60 SOPs are currently in place. Although several are planned to be consolidated into an employee handbooks, new SOPs are needed to specify procedural and operational tasks.*	*SOP updates require, in some cases, significant staff resources, which may be hindered by day-to-day needs and other priorities. Legal review and support is sometimes needed when developing and updating SOPs.*	*03/17/2026 : through prioritization, 5 SOPs have been updated and multiple updates are in progress. Over two dozen SOPs will be eliminated after incorporation into an Employee Handbook, which is currently being developed.* *07/20/2026 : one additional SOP has been updated and several are undergoing comprehensive reviews and updates.*	*Clarification and streamlining SOPs support daily District functions while eliminating ambiguity across organizational functions.*			

⬜	Indicates active/open item
▨	Indicates inactive/open item
🟨	Indicates updated item since last file version
🟧	Indicates closed/completed PGI item

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Wasatch Front Waste and Recycling District
2026 Priorities, Goals, and Initiatives (PGIs)
ONGOING DEVELOPMENT

Identifier	PGI Description	Additional Information	Benchmark(s)/Current Status	Unknowns/Challenges/Constraints	Status Update	Qualitative Benefits Achieved	Quantitative Benefits Realized		Quantitative Benefits Notes
ADM.1.4	*Maximize data integration across District platforms to optimize real-time data consolidation, trend analysis, and support decision making*	*The District has a significant number of software and database platforms that track countless data points from payroll, administrative, financial, and operational facets within and outside of the organization.*	*Currently transitioning from Microsoft Power BI to another user friendly platform.*	*Time, support, and reviews*	*07/20/2026 : the transition from PowerBI to Looker Studio is nearly complete. New dashboards have been created, including heat maps, and a page specific to the new Specialty Curbside Collection Services (SCCS) program.*	*Data integration and real-time metrics provde the District with immediate tracking and strategic decision-making capabilities.*			
ADM.1.5	*Evaluate and implement new data visualization techniques to aid in presentations, consolidating data sets into readily interpretable figures, charts, graphs, and tables, and helping to more effectively tell the District's story*	*This is a work in progress and being conceptualized from a variety of data sets. ADM.1.4 will directly support this initiative. One pending technique is to graph the total cost of ownership (TCO) of each heavy duty truck owned by the District that will include total repair and maintenance costs and age of the vehicle to determine an optimal replacement schedule, among other things.*	*New data visualization techniques that consolidate thousands of data points into readily interpretable figures, charts, graphs, and tables are currently being developed. Some have already been utilized for presentations to Taylorsville, Sandy, and other partner cities.*	*Time, support, and reviews*	*05/10/2026 : new charts and graphs are being developed on an ongoing basis. Evlolving priorities have slowed this initiative.* *07/20/2026 : heat maps have been developed for the SCRP and SCCS programs.*				
ADM.2	Solicit and complete the Withdrawal Feasibility Assessment and Impact Analysis (FEIA)	The FEIA will evaluate the criteria contemplated in Utah Code 17B-1-510 along with an impact analysis of Herriman City's request to withdraw from the District and cumulative successive withdrawal scenarios.	An RFP is near finalization in collaboration with Herriman City. The District portion is budgeted for up to $30,000.	It may prove to be difficult to find a vendor that is experienced with this unique analysis that also understands solid waste management systems.	02/19/2026: during a meeting with Herriman City, it was determined that a feasibility study could be deferred pending the development of an Interlocal Agreement to formalize Herriman City's withdrawal. Additional items discussed were as follows: • Herriman retaining the existing residential cans as part of the transition. • Coordinating timing so that withdrawal can occur as quickly as possible, while allowing Herriman the time it needs to get a final local entity plan prepared and to stand up its new operation. • Working together to ensure the transition is as seamless as possible for residents, particularly around billing cycles and service continuity. 05/10/2026: this item has been cancelled. However, the District has moved forward with an independent third-party financial impact analysis that should be completed mid-June. 06/12/2026: the final report entitled "Financial Impact Analysis of Herriman Withdrawal" was received by the awarded vendor. The independent third-party analysis, which included a proprietary financial model supports the District's internal estimates.	**Analysis Results** *Herriman withdrawal creates a net negative financial impact to the District ($1.6M in 2027) *Annual revenue loss exceeds realizable cost reductions, producing a recurring operating shortfall. *Over a 10-year period, average annual revenue falls about 12.2%, roughly in proportion to the number of Herriman households leaving the service area, while operating expenses are only reduced by about 9.1%, a key driver of the structural deficit. *Findings suggest that Herriman City's withdrawal would likely create upward pressure on rates, require cost management actions, and/or service expansions to maintain financial solvency. *Further studies or analysis should explore strategies to mitigate costs, expand services, and/or, within the next five years, increase rates. *Opportunities to mitigate costs may include route optimization for fleet vehicles, strategic expansion or reduction of services to increase efficiency and promote full cost recovery, and exploring post-collection facility partnerships.			
ADM.3	Successfully solicit a Recycling Processing and Recovery RFP and award to one of more vendors using a high-quality/best value approach.	The District's current contracts with Rocky Mountain Recycling (RMR) and WM expire on December 31, 2026. All contract extensions have been utilized.	The District current contracts with the only two Materials Recovery Facilities (MRFs) in SLCo, WM and RMR. WM has a monthly tonnage goal of 300 tons and RMR has a monthly tonnage commitment of 1,000 tons.	(1) Recycling markets continue to be poor on a global scale, thereby resulting in rising processing and recovery costs from single-stream recycling systems (2) Negotiations on terms, conditions, rates, and minimum tonnage commitments	03/17/2026: not yet started 05/10/2026: the goal is to have this RFP solicited during the month of July. 07/20/2026: the RFP will be solicited during the month of August.				
ADM.4	Continue with education and outreach initiatives that support recycling knowledge and drive down recycling contamination rates	Routine material composition audits show continued decreases in recycling contamination rates with a much higher percentage of contamination at WM as compared to RMR. Contamination in recycling results in additional costs to the District, which are typically adjusted on a monthly basis.	Based on 2025 end-of-year rolling averages, contamination rates were: District-wide average: 18.94% RMR average: 18.02% WM average: 26.78%	This is an ongoing challenge across the United States, which is related to a variety of factors, including education and outreach resources, recycling complexity, and variation of acceptable materials throughout the U.S.	07/20/2026: several education and outreach events contnue to be supported by the District. Currently, a campaign to address recycling contamination in Kearns is underway, which representes the District's service area with the largest percentage of contamination based on recurring material composition audits.				

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ADM.5	Incorporate at least four (4) presentations from District staff into various Board of Trustees meetings throughout 2026.	Topics may include, but are not limited to: billing and account management; customer service and website management; waste diversion and recycling education and outreach; fleet management and analysis; data integration and visualization; and more.	Not applicable. A list of topics and a schedule is being developed by staff.	None anticipated	3/18/2026: 1st two are scheduled - one scheduled to review the **Customer Solutions department on Monday 03/23/26**, the other to review the recycling program in April's BOT meeting 05/18/2026: The waste diversion and recycling report was presented during the **May 18 Board meeting**. 07/20/2026: two additional presentations are being developed for future Board meetings in 2026.				
ADM.6	Continue video review to evaluate reported missed pickup while offering late set-out return collections for verified late set-outs	Returns for collection services come at a high cost to the District and the Operations team seeks to minimize missed pickups. Missed pickups due to confirmed late set-outs are not completed, saving costs to the District. Missed pickups resulting from inadvertent driver error are completed by the District at no additional cost to the customer, whereas the District established a "late set-out return pickup fee" of $25 that has been implemented in 2026.	Video review of reported missed pickups that were confirmed late set-outs saved the District an estimated $95,000 in 2025.	N/A	03/17/2026: this initiative remains in progress and will be evaluated and quantified in mid-2026 and at the end of the year to calculate the one-time costs savings along with offset costs for customers who elect to utilize the late set-out return pickup fee for verified late set-outs. 06/30/2026: as of the first half of the year, 224 falsely reported missed pickups have been confirmed as late set-outs via video review. Based on a fully-loaded cost per mile of $28.26 and an average of 6.1 miles per missed pickup, the total cost savings from Jan-Jun 2026 is currently calculated at $38,614.46.		$ 38,614.46		
ADM.7	Reconcile and audit IT and phone/voice-related services provided from SLCo	Identify areas to reduce costs	*January 2026 Invoice totaled $19,802.86 *February 2026 Invoice totaled $18,817.47 *March 2026 Invoice totaled $18,575.52 *April 2026 Invoice totaled $17,698.67 *May 2026 Invoice totaled $16,311.90 *June 2026 Invoice totaled $17,350.14 (included a few one-time charges for container crew tablets)	N/A	3/17/26: several meetings and invoice reviews have been held with SLCo IT where multiple cost savings opportunities have been identified by eliminating unused accounts, former employee profiles, unused phonelines, including fax lines, and merging calendar accounts. More savings are anticipated to be realized in the coming months, which will be ongoing. 05/10/2026: WFWRD staff are working with the SLCo IT department to resolve several outstanding questions and potential cost savings measures. 07/20/2026: to date, a total of 24 active directory accounts, 2 fax lines, and 1 database have been removed from the District's accounts, resulting in significant savings, and has been calcualted out to ongoing savings. Many of these accounts were unused, unnecessary, or were consolidated under existing user accounts.	N/A	$ 34,990.27	$ 45,767.88	IT-Telecom Invoice Reconciliation
ADM.8	Review Caselle server utilization and identify servers that could be eliminated to reduce costs	Caselle is the District's financial tracking and payroll management system	As of March 2026, 9 servers are included as part of the Caselle management contract, which costs the District $42,721.82 per year.	N/A	03/17/2026: a work order has been submitted to Caselle to eliminate the unused Document Management and Materials Management databases.	N/A	$ 8,704.92	$ 11,606.56	One-time costs assume the extra databases are removed effective April 1, whereas the ongoing costs represent that annual savings moving forward.
ADM.9	Evaluate internal administrative operating functions in an effort to identify cost savings measures.	Nearly every office has an individual printer, some of which are color and can cost up to $1,000 to replace cartridges.	This item is ongoing	N/A	04/30/2026: after review of needs, 5 of individual color printers have been taken out of service. Some were replaced with existing B&W printers. Others will use the main printer located in the District's mailing and printing room.	N/A	$ 5,000.00	$ 5,000.00	Assumes 5 color printer cartridge replacements per year at $1,000 per printer.

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	FINANCIAL						One-time (2026)	Ongoing (annual) 2027+	
FIN.1	Solicit and complete a line-of-service financial assessment by geographic service area	Line-of-service costs by geographic service area have not been necessitated in the past due to the District Policy Manual's provision for adopting a uniform fee structure (See Section 15.5 - Fees).	An RFP for a line-of-service financial assessment by geographic service area is under development and is budgeted for up to $60,000.	This study will require a significant amount of staff resources in providing data and other information to a selected consultant. A consultant that understands solid waste management systems is highly desirable.	03/17/2026: not yet started. However, we have language from past drafts of the feasibility evaluation that will be used in drafting this RFP 04/27/2026: the scope of this item has increased and will likely cost more than the original budgeted amount. Current goal is to have this RFP solicited during the month of July, but no later than August. 07/20/2026: at this time, this item will likely carry over into the 2027 budget year.				
FIN.2	Successfully implement and sustain monthly billing beginning in February 2026 while optimizing workloads, ensuring consistent cash flow, and supporting customer inquiries	The District has historically billed on a quarterly basis.	A recurring status update on this initiative is being discussed during weekly management team meetings, which identify progress, challenges, resolutions, and support needs. A significant amount of education and outreach on this transition has been taking place over the past 6+ months and flyers are being placed on residential containers throughout the District's service area.	(1) customer engagements may increase (2) late payments may increase; the District will need to evaluate when to apply late payment charges throughout the first several months. (3) transitioning to a new payment transaction provider may create additional challenges, staff workload, and customer dissatisfaction.	03/17/2026: this has been completed. Monthly billing has taken place for the past two consecutive months and cash flow appears to be sustaining. 05/10/2026: this item has been sucessfully completed along with other cost savings initiatives identified below (see FIN.4 & FIN.5).	Consistent cash flow and customer payments. Customers becoming accustomed to monthly billing will presumably make fewer late payments and WFWRD can better respond to billing discrepancies on a routine basis as opposed to only quarterly. Customer calls to WFWRD are expected to level out over time, creating a more even distribution of calls throughout the year.			
FIN.3	Educate and incentivize additional customer enrollments in paperless, electronic billing services	Paperless billing reduces printing and mailing costs, energy, and staff time. The pending payment transaction fee can be used to incentive new sign-ups.	As of January 20, 2026, 19,487 out of 86,507 households serviced (22.5%) were signed up for electronic billing statements.	Some customers prefer paper bills that are mailed	03/17/2026: 20,234 electronic billing subscribers were enrolled (increase of 747 since January 20. 07/20/2026: 23,900 customers are signed up for paperless, electronic billing. This represents a 23% increase of 4,413 paperless subscribers since January 20, 2026.	Paperless billing increases billing and payment processing efficiencies and eliminates printing and mailing costs.	TBD	TBD	In an effort to not double-count savings related to the transition to postcard billing (see below), this item will be trued-up and quantified at the end of the budget year. Ongoing costs savings for postcard billing will reduce as a result, which will be positively offset by the additional savings for paperless subscribers.
FIN.4	Evaluate and implement new means and methods to reduce printing and mailing costs for customer billing	The finance team is actively pursuing this initiative, which would reduce full-size 8.5×11 paper bills to postcard-sized bills with an estimated ongoing annual savings of at least $200,000.	Under the current full-size paper bills, printing and postage estimates are nearly $600,000 annually with monthly billing.	Payment stubs from postcard bills may pose challenges in the processing of payments by the District's financial institutions.	03/17/2026: an ongoing evaluation has been occurring and we are currently waiting to hear back from our Zions Lock Box team to ensure the postcard-size return mail slips will work for accurately processing payments by customer account. 04/22/2026: the District is moving forward with postcard billing for paper customer beginning in June 2026. 07/20/2026: postcard bills are being optimized for the upcoming billing month.		$ 111,972.00	$ 191,952.00	One-time for 2026 considers 7 billing cycles beginning in June (May billing cycle) whereas ongoing considers all 12 months on an annual basis. Number of printed statements per month is estimated at 62,000 units, which will likely decrease in the future due to paperless/electronic billing enrollment increases, resulting in further savings over time.
FIN.5	Seek cost reduction and recovery options to reduce payment transaction fees to the District and its customers	The terms and conditions with a new merchant services vendor are currently being negotiated. This vendor has significant capabilities with integrating across the District's financial management program (i.e., Caselle) and is the highest-value/lowest cost option.	A new payment transaction fee is under development and was approved by the Board in November 2025 as part of its fee schedule public hearing.	TBD	03/17/2026: our new payment processing vendor, Point-and-Pay is anticipated to go live on April 1. If all things remain equal, this new payment processing vendor is estimated to save us $140,000 annually on an ongoing basis compared to our existing payment processing vendor.		$ 104,250.00	$ 139,000.00	One-time represents a go-live date of April 1, whereas the ongoing savings represent a full year of savings moving forward.

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FIN.6	Effectively track and control personnel and operating expenses while ensuring, where practicable, that overall expenses do not exceed the approved 2026 budget	The 2026 approved budget allocated total expenses of $31,877,590 ($12.7M personnel and $19.2M operational). An additional $5.3M was approved for capital purchases.	Preliminary, unaudited 2025 total expenses were $3.33M below budget ($1.78M in personnel and $1.55M in operating) due to RIFs and ongoing cost savings and efficiency initiatives. In 2026, cost savings measures and efficiency initiatives are being implemented on an ongoing basis, and the District has temporarily postponed filling a few driver vacancies in January 2026 due to retirements and natural attrition.	None currently anticipated. However, markets remain uncertain and volatile.	03/17/2026: first quarter financials will be presented during the April 27, 2026 regular Board meeting. Throughout the first 3 months of 2026, and for most of the month of December 2025, the District has held 4 vacant Driver positions; 3 equipment operators and 1 lead position. 07/20/2026: WFWRD has still not backfilled the vacant Lead Operator position. Additional cost savings may be quantified later in the 2026 budget season.		$ 97,500.00		One-time includes 3-months (Jan-Mar) of savings from not backfilling 3 equipment operators and 1 lead operator positions.
FIN.7									
	OPERATIONAL						One-time (2026)	Ongoing (annual) 2027+	
OP.1.1	Using existing resources and budget allocations, maximize the capacity to better meet service demand for the Seasonal Container Reservation Program (SCRP)	2026 goal is to attain an average of at least 72 containers serviced per day throughout the SCRP season	~60 containers per day has been the service average for the past three consecutive SCRP seasons	Recruitment and retention of seasonal workers. The District will be holding a strategy recruitment session in early-February.	03/17/2026: several initiatives, including central bulk loading and limited customer bulk drop-off locations are being established for 2026. 14 seasonal drivers are currently recruited with contingent offers for the 2026 season. 05/08/2026: an average of 79 containers have been delievered per day as of the start of this year's SCRP season (April 6), and increase of more than 25% compared to previous year's averages of 60 containers per day. 07/17/2026: YTD average container deliveries per day have increased to 83! A comprehensive report will be provided at the end of the SCRP season.	07/17/2026: At currently 83 containers per day, this represents and increase of more than 38% in container deliveries compared to the past three-year average of 60 containers per day, resulting in additional service and better meeting service demand throughout the District's service areas.	$ 1,860.58		07/17/2026: this number represents scrap metal recovery from SCRP containers. Avoiding an average tipping fee of $37.40 per ton plus sales revenue of scrap metal totaling 16.96 tons and $1,226.46 in revenue to date. Cost avoidance = 16.96 tons × $37.40/ton = $634.12.
OP.1.2	Implement the new Specialty Curbside Collection Services Program (SCCS)	Program went live on May 1, 2026 and offers curbside pickup of bulk waste items such as mattresses, appliances, and waste tires year round. Without this program, which is based on cost recovery, the District would presumably pay for the tipping fees via the SCRP program. Therefore, any revenues are considered cost savings for disposal costs associated with SCRP. The container/can team performs the pickups without additional overhead costs, and disposition fees negotiated through District contracts are less than direct deliveries and fees charged by the landfills and transfer stations, which is assumed to offset the costs associated with bulk loading and delivery to reclamation facilities.	N/A	N/A	07/15/2026: out of 58 service orders, the District has collected the following quantities since the SCCS program was implemented on May 1, 2026 Mattresses = 58 Freon Appliances = 43 Non-Freon Appliances = 57 Tires (no rim) = 38 Tires (with rim) = 36 Combined service order and per material fees have resulted in new revenues totaling $4,481	Offered year-round, this program is designed to complement WFWRD's Seasonal Container Reservation Program (SCRP) by providing convenient and cost-effective collection options for bulky waste items that present unique operational, environmental, and regulatory challenges. The overwhelming majority of these items are recycled, helping to reduce our environmental footprint and preserve valuable landfill space. Tires are hauled to a waste tire recycling facility, mattresses and box springs to a disassembly and recovery facility, and certified specialists safely recover freon from appliances before they are sent to a scrap metal recycling facility.	$ 4,481.00		
OP.2	Obtain new subscriptions and grow the District's curbside green waste collection and reclamation program.	Growing the program would result in a higher percentage of waste diversion across the District's service areas while reducing overall disposition costs. Curbside green waste is delivered to the Salt Lake Valley landfill for composting, which is charged at a far lower rate per ton (i.e., $20) than regular garbage (i.e., $31 @ landfill & $39 @ transfer station). Tipping fees at the Trans-Jordan Landfill are $41/ton.	As of December 31, 2025, there were a total of 12,269 curbside green waste subscribers (with 320 additional green waste can subscribers). Total curbside green waste tons diverted for the 2025 calendar year were 5,958 at a total disposition cost of $101,447.	(1) Extensive growth would require additional staffing and equipment resources. (2) the Salt Lake Valley landfill may not be able to accept a significant amount of new tonnage for their composting program. (3) the Salt Lake Valley Landfill is the only facility for which the District can deliver curbside green waste. This facility is located in an area that is far compared to the SLV transfer station and, in some cases, the Trans-Jordan Landfill.	04/30/2026: as of April, the District is servicing a total of 12,347 curbside green waste subsribers (with 323 additional green waste can subscribers [i.e., 2nd can]), an increase of 78 subscriptions since December 31, 2025. At $12/month, this equates to additional monthy revenues of $936, or $11,232 annually. Green waste subscriptions are subject to significant changes as Herriman residents currently account for 1,802 curbside green waste subscribers. 06/30/2026: 12,615 green waste subscribers + 344 additional green waste can subscribers. Herriman residents accounted for 1,794 green waste subscribers. Copperton and SW unincorporated have 11 green waste subscriptions.	Increases in green waste subscriptions bring in additional revenue for the District and help to enhance economies of scale associated with this opt-in, subscription-based program. From 12/31/2025 to 6/30/2026, there has been an increase of 346 green can subscribers ($12/mo.) and 24 additional green can subscribers ($3.50/mo.).	$ 25,416.00		One-time represents an estimated additional 6 months of revenues for the year with 346 new green can subscribers and 24 new additional green can subscribers. No ongoing has been calculated at this time due to the anticipated withdrawal of Herriman City from the District's service area.

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OP.3	**Continually evaluate and optimize WFWRD's operational processes in an effort to streamline workflows, enhance efficiencies, reduce costs, and maintain high-quality, essential public services and customer satisfaction**								
OP.3.1	*Evaluate the District's bulky waste management program to identify means and methods to increase WFWRD's operational capacity to meet community demand, increase efficiencies, optimize productivity, and reduce costs*	*Goal is to seek potential service modifications to be implemented in 2027 that would maximize efficiencies, better meet service demand, and reduce operational costs.*	*SCRP is a unique program throughout the SLC metro area; most services are curbside with a variety of scheduling and limitations in the types of materials accepted.*	*(1) Major changes to the District's bulky waste program may require new equipment and capital expenses.* *(2) Major changes would require a large-scale education and outreach campaign, which may also include changes to acceptable materials.* *(3) Support and collaboration from the District's partner cities, including code enforcement, would be needed.*	*03/17/2026 : the District is currently evaluating a transition to a curbside-based bulky waste program. A regional comparison of bulky waste programs will be provided during the April 27 Board meeting.* *04/27/2026 : the District continues to evaluate a curbside bulky waste model. Analyses are ongoing and an emphasis on how to limit external code compliance support needs is being considered.* *07/20/2026 : a curbside bulky waste conceptual program plan is being developed for the August 24, 2026 Board meeting.*				
OP.3.2	*Seeks ways to maximize efficiencies and/or grow the District's front-load collection services*	*The District's front-load program has significant distances between collection points throughout Salt Lake County.*	*The District currently provides sporadic front-load service throughout Salt Lake County, including in Big and Little Cottonwood and Emigration Canyons. Total collection location counts as of December 31, 2025 were:* *### collection locations for trash* *### collection locations for recycle*		*07/20/2026 : this item is largely inactive due to other priorities, but the District is beginning to look at front-load collection locations in an effort to maximize collection efficiencies.*				
OP.3.3	*Maximize the use of existing technology and explore new means and methods to maximize collection routing efficiencies and reduce missed pickups*	*The District is currently exploring routing software and other technologies to support this initiative, which are wide-ranging and complex. Our ongoing analysis is to determine needs versus wants to ensure the best value/lowest-cost option. An RFP would need to be developed prior to awarding any vendors to support this initiative.*	*The District currently uses Samsara for telematics and has a GIS Coordinator who helps support routing and many other operational items. Demonstrations have been held with a few prospective vendors to date.*	*(1) Implementation of routing software and integration with existing systems is incredibly time intensive and would require a dedicated Project Manager and other existing support staff.* *(2) Routing software comes at a high upfront cost, including tablets and other technology investments.* *(3) Any investment and implementation of routing software is not recommended until 2027. Funding was not included in the 2026 budget.*	*07/20/2026 : the District has been engaging with several vendors to better understand needs and wants as it relates to telematics upgrades, routing software, etc. Currently, the District would like to prioritize enhancing its truck cameras so that cameras can record from the sides and rear of the truck. Only front-facing cameras are able to record at this time. Enhancing camera recording capabilities will help the District better verify missed pickups and exonerate drivers for incidents/accidents, therby avoiding insurance claims and other costs to the District, inter alia.*	*Offering extra/late set-out return pickups provides enhanced customer service and fulfills community needs.*	*$ 1,925.00*		*As of 06/30,2026, a total of 77 extra/late set-out return pickups had been completed, resulting in $1,925 in revenue.*
OP.3.4	*Review Seasonal Programs to determine cost-savings opportunities and increased efficiencies.*	*The District currently provides a central leaf bag drop-off program and a curbside Christmas tree collection program. As part of the leaf bag program, the District purchases and distributes leaf bags throughout its service area. Due to labor intensive requirements and costs, leaf bags are neither reclaimed nor diverted. They are landfilled. Acceptable Christmas trees are delivered to Diamond Tree where they are chipped into mulch for beneficial reuse and redistribution.*	*2024 leaf bag program* ** 1,001 tons @ 146 hauls (6.85tph)* *** $37,056 in tipping fees* ****$23,400 spent on leaf bags alone (500 cases)* *2025 leaf bag program* ** 1,207 tons @ 215 hauls (5.61tph)* *** $44,694 in tipping fees* ****$31,864 spent on leaf bags alone (725 cases)*	*TBD*	*03/17/2026 : the General Manager recommends that the District no longer purchase leaf bags beginning in fall of 2026. Currently, the District has leftover bags from 2025 (1,400 rolls) that will be available for pickup at the District's offices in 2026.* *03/23/2026 : the Board provided consensus to no longer purchase and distribute leaf bags moving forward.*		*$ 25,000.00*	*$ 25,000.00*	*Estimated savings for no longer purchasing leaf bags in 2026 (one-time) and in future years (ongoing)*

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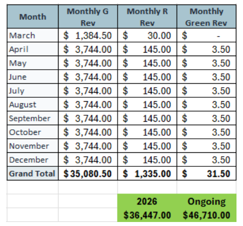
OP.3.5	*Deep dive into Fleet Repair and Maintenance Costs and determine how to reduce costs and minimize expensive repairs*	*Fleet repair and maintenance costs have shown consistent cost increases over the past several years. In 2026, the SLCo Fleet Department is increasing its labor rate by $6 per hour and has a 26% markup on parts.*	*2024 actuals = $4.34M* *2025 unaudited = $4.87M* *2026 budgeted = $5.25M*	*The District has a very large fleet of heavy duty commercial motor vehicles (CMVs). Optimizing fleet replacement timeframes before large repair costs are incurred would help in this expense category, but new CMV refuse trucks cost >$400k per unit.* *2025 CMVs* *58 side-load trucks* *3 front-load trucks* *2 rear-load trucks* *3 hook-lift trucks*	*03/17/2026 : preliminary. The District has its first quarterly meeting with SLCO Fleet on April 28. Current discussion items include the following:* *•WFWRD Fleet Performance (opportunities and challenges)* *oPreventive Maintenance Intervals* *oRepairs* *oTires/Brakes* *oParts and Supplies* *oScheduling/Planning* *•Overall Costs – what is costing WFWRD the most?* *•Discussion on SLCo Fleet Markups* *oParts markup* *oLabor markup* *oSublet markup* *•Environmental charges explanation of process* *•Value of Purcell tire checks and our option to participate in that program* *•Radio replacements (this is a side bar with SL County) but we need a long term plan* *•What are the long range plans with the CNG station* *•Do they have any suggestions for us as to what we could do better to help curb maintenance costs?* *07/20/2026 : WFWRD's second quarterly meeting with SLCo Fleet is scheudled for July 28.*				
OP.3.6	*Earlier this year, after the 2026 budget had been approved, SLCo approached the District regarding the Mahogany Radio Tower, which is beyond end-of-life, and proposed a cost-sharing agreement to pay for capital upgrades to the tower's technology. As a second responder, the District started evaluating alternative options to avoid the large capital cost associated with these upgrades.*	*Upgrades would require the District to replace all existing radios within its Fleet from analog to digital devices in addition to sharing the costs associated with the Mahogany Tower upgrades.*	*As of June 2026, the cost to the District to support the Mahogany Radio Tower upgrades was estimated to be $114,236.57.* *Additionally, the cost to purchase and install new radios was estimated at $240,670.36.* ***The Grand Total estimated costs to the District for these upgrades was $354,906.93.***	*The District conducted a pilot for push-to-talk devices, which operate similarly to truck radios by tying into the Verizon mobile network.*	*07/20/2026 : the District has decided to move forward with PTT devices, resulting in a significant one-time cost savings. The new devices are anticipated to be implemented throughout the month of August while using the existing radios, where possible, as part of the transition. Several intermittent outages have been occurring over the past 6 months with the District's existing radios as a result of the Mahogany Radio tower issues.*	*No impacts are anticipated. The Verizon network appears to be more reliable in some areas where the District has had trouble in the past (e.g, canyon communities, Magna).*	*$ 315,156.93*	*$ (23,400.00)*	*Significant discounts have been realized for government users. No charge for devices, 30% reduction fo vehicle mounting kits, and a $21/month/device for usage across 88 units.* *Capital one-time costs will total ~$30,000 and ongoing total monthly subscription costs will be ~$1,950.* *Overall, ongoing costs will be considered negative absent information on additional tower upgrades. However, at less than $25,000 per year, this constitutes a break-even period of 15 years.*
OP.3.7									
OP.4	Continue to optimize the District's fleet composition while maximizing resale value and minimizing purchase prices while ensuring the District's fleet meets its needs in providing efficient, safe, and reliable services.	The District's has continued to right-size its light-duty fleet and has been purchasing diesel instead of CNG refuse trucks based on cost and resale factors. Over the past several years, new diesel trucks are listed at a reduced cost of $50,000 per unit compared to CNG trucks. CNG trucks have also had dismal resale values over the past several years.	The District has purchased and deployed **4 diesel side-load trucks as of December 31, 2025 (8 remain on order)** and **planned** to purchase 8 new diesel trucks as approved in the 2026 capital budget with an estimated savings of at least $400,000.	Lead time, market supply, and volatile markets remain challenging	03/17/2026: resale value of old CNG trucks remain extremely challenging. The General Manager decided to defer 4 of the 8 approved diesel side load truck replacements in 2026 to ensure ongoing cash flow pending Herriman's withdrawal. Each of the 4 diesel side load trucks ordered cost $62,314 less than quoted CNG trucks.		$ 249,256.00		One-time savings represents the difference in cost of CNG v. diesel trucks of $62,314 per unit. 4 diesel side load replacement trucks have been ordered out of the 8 replacement trucks that were approved in 2026.

017

Wasatch Front Waste and Recycling District
2026 Priorities, Goals, and Initiatives (PGIs)
ONGOING DEVELOPMENT

Identifier	PGI Description	Additional Information	Benchmark(s)/Current Status	Unknowns/Challenges/Constraints	Status Update	Qualitative Benefits Achieved	Quantitative Benefits Realized		Quantitative Benefits Notes
OP.5	Conduct structured route audits to verify correct billing for green waste and extra trash and recycle can services.	Limited audits performed in 2025 resulted in corrected billings exceeding $90,000 in additional annual ongoing revenues (captured in ORG.4).	There are a lot of missing cans throughout our service areas, most of which tend to end up missing during ownership transitions.		03/17/2026: structured route audits have commenced. Audit sheets are turned in daily to the Customer Solutions team where account billing is verified and updated, where appropriate. 05/11/2026: limited 2nd can audits have identified a total of 192 trash cans, 29 recycle cans, and 1 green waste can that were not being billed. After a 2nd confirmation, new charges have been applied to the respective accounts, totaling an additional $3,744, $145, and $3.50 in monthly revenue for additional trash, recycle, and green waste can service, respectively. 07/20/2026: this item has recently resumed and will be further quantified at a later time.		$ 36,447.00	$ 46,710.00	
OP.6									
	SAFETY						One-time (2026)	Ongoing (annual) 2027+	
SAF.1	**Evaluate the District's safety culture, programs, training, and Health and Safety Plan (HASP) while identifying and implementing strategies to continually enhance District-wide safety culture and morale through employee engagement, recognition, accountability, and professional development**								
SAF.1.1	*Perform a comprehensive review and update of the District's Health and Safety Plan (HASP)*	*Consolidate the 10 existing safety-related SOPs, where appropriate, into the updated document.*	*The District's current HASP is dated 01/03/2020.*		*07/20/2026 : the District has been evaluating other solid waste agency HASPs and has began a comprehensive update to its HASP.*				
SAF.1.2	*Continue to provide staff training and hold safety-specific meetings*				*07/20/2026 : monthly safety stand downs and training have continued .*				
SAF.1.3	*In development*								
SAF.2	Continually strive to reduce the District's Experience Modifier (EMod) by reducing losses and claims associated with incidents, accidents, and injuries.	The EMod is calculated based on a three-year running average of losses and claims, and directly affects the District's workers' compensation and liability premiums.	The District's EMod has been at the following numbers over the past four years (1.0 is a perfect score): 2022: 2.0 2023: 2.37 2024: 1.92 2025: 1.74		07/01/2026: the District's insurance renewal took effect. The new EMOD for July 2026-June 2027 has been reduced from 1.74 to 1.36, resulting in a one-time cost savings of $21,332 according to information provided by the ULGT.		$ 10,666.00	$ 10,666.00	Savings based on 6 months in 2026 and 6 months in 2027
SAF.3	Evaluate the District's Drug and Alcohol Testing Policy and consider a comprehensive review and update.	The District's D&A testing provider may have a DOT-approved and legal reviewed D&A Testing Policy that the District can adopt	The District's current D&A testing program is described in SOP 3.13 (last updated 4/29/2025) and may omit critical requirements and provisions to ensure organizational compliance and driver protection. Section 9.39 of the District Policy Manual includes some provisions for an alcohol and drug-free workplace.		03/17/2026: a standalone CDL driver drug and alcohol policy will be brought forward for the Board's consideration during the upcoming April 27 Board meeting. This policy is based on a DOT and legal reviewed template from the District's D&A testing partner, CODA. 04/22/2026: this item postponed to the May 18 Board meeting due to scheudled retreat. 05/10/2026: this item has been deferred to the June Board meeting due to shifting priorities. 06/22/2026: the Board adopted the new DOT D&A Policy	The new policy will better protect both the District and its employees by moderninzing its DOT D&A testing policy and ensuring compliance with the most recent FMCSA rules and regulations.			
SAF.4	Evaluate the District's emergency response readiness, training, and planning program								
SAF.5									
							$ 1,071,240.16 One-time (2026)	**$ 452,302.44** Ongoing (annual) 2027+	***TOTAL COST SAVINGS***
MISC.1	Continue ongoing cost savings measures implemented in 2025	Ongoing items from 2025 include Reduction-in-Force (RIF), underfilling supervisor and QA positions, admin reclass of controller/treasurer, route optimization, scheduling optimization, can service audits, and vendor/contract renewal negotiations.	Verification of reported missed pickups will be calculated mid-year and at end-of-year (not included in ongoing savings)	NA				$ 1,240,000.00	See "Additional Information." Route and scheduling optimization were reduced by $85,000 due to variability in fuel costs, staffing levels, etc.
							$ 2,311,240.16 2026 Combined	**$ 1,692,302.44** Ongoing (annual) 2027+	***CUMULATIVE COST SAVINGS***

Month	Monthly G Rev	Monthly R Rev	Monthly Green Rev
March	$ 1,384.50	$ 30.00	$ -
April	$ 3,744.00	$ 145.00	$ 3.50
May	$ 3,744.00	$ 145.00	$ 3.50
June	$ 3,744.00	$ 145.00	$ 3.50
July	$ 3,744.00	$ 145.00	$ 3.50
August	$ 3,744.00	$ 145.00	$ 3.50
September	$ 3,744.00	$ 145.00	$ 3.50
October	$ 3,744.00	$ 145.00	$ 3.50
November	$ 3,744.00	$ 145.00	$ 3.50
December	$ 3,744.00	$ 145.00	$ 3.50
Grand Total	**$ 35,080.50**	**$ 1,335.00**	**$ 31.50**
		2026	**Ongoing**
		$36,447.00	**$46,710.00**

⬜	Indicates active/open item
▨	Indicates inactive/open item
🟨	Indicates updated item since last file version
🟧	Indicates closed/completed PGI item

WASATCH FRONT
Waste & Recycling District

WFWRD Quarterly Financial Report

For the Quarter Ending 6/30/26

2026 2nd QUARTER REVENUES

	2nd Quarter Apr - Jun	YTD Actuals 2026	Budget 2026	Budget less Actuals	Percent of Budget	YTD Actuals 2025
Revenues						
Residential Waste Collections	$ 7,356,075	$ 14,708,229	$ 29,312,089	$ 14,603,860	50.18%	$ 14,625,997
Nonresidential Waste Collections	147,883	299,491	731,200	431,709	40.96%	484,729
Specialty Curbside Collections	2,258	2,258	-	(2,258)		-
Neighborhood Trailer Rental	-	108	-	(108)		114,937
Green Curbside (cans/fees)	475,750	929,628	1,703,000	773,372	54.59%	913,253
Metal Revenue	819	1,128	-	(1,128)		-
Gain/(Loss) on Sale of Assets (Trucks)	(59,095)	(42,425)	160,000	202,425	-26.52%	105,699
Gain/(Loss) On Investments	(433)	(9,354)	-	9,354		14,648
New Home Can and Delivery	27,770	51,570	90,000	38,430	57.30%	50,050
Interest	129,361	249,455	350,000	100,545	71.27%	155,232
Misc. Revenues	57,356	143,373	525,000	381,627	27.31%	238,929
Total Revenues	8,137,744	$ 16,333,461	$ 32,871,289	$ 16,537,828	49.69%	$ 16,703,474

2026 2nd QUARTER PERSONNEL EXPENSES

	2nd Quarter Apr - Jun	YTD Actuals 2026	Budget 2026	Budget less Actuals	Percent of Budget	YTD Actuals 2025
Expenses						
Personnel Expenses						
Wages/Salaries	$ 1,866,682	$ 3,446,583	$ 7,670,600	$ 4,224,017	44.93%	$ 3,451,656
Overtime	82,133	88,367	449,500	361,133	19.66%	77,589
Temporary Labor	153,517	153,517	410,900	257,383	37.36%	106,429
Social Security	10,688	10,688	23,900	13,212	44.72%	7,964
Medicare Tax	29,453	52,122	115,000	62,878	45.32%	50,889
Retirement Pension	285,174	533,965	1,292,000	758,035	41.33%	565,486
Supplemental 401(k)	140,070	256,688	552,000	295,312	46.50%	252,035
Health Insurance	475,425	800,483	1,720,000	919,517	46.54%	797,650
Retirees Insurance	1,703	3,744	14,000	10,256	26.74%	8,149
Miscellaneous Benefits	15,445	73,489	100,000	26,511	73.49%	44,705
Workers Comp/Claims/Insurance	36,431	77,043	181,400	104,357	42.47%	51,080
State Unemployment Tax	12,537	23,613	40,000	16,387	59.03%	31,063
Pension (Benefit) Expense (GASB 68)	-	-	75,000	75,000	0.00%	-
Other Post Employment Benefits (OPEB)	-	-	50,000	50,000	0.00%	-
Total Personnel Expenses	3,109,258	$ 5,520,302	$ 12,694,300	$ 7,173,998	43.49%	$ 5,444,695

2026 2nd QUARTER OPERATING EXPENSES

	2nd Quarter Apr - Jun	YTD Actuals 2026	Budget 2026	Budget less Actuals	Percent of Budget	YTD Actuals 2025
Expenses						
Operating Expenses						
Fuel	$ 363,884	$ 613,610	$ 1,082,400	$ 468,790	56.69%	$ 542,356
Maintenance	1,269,130	2,624,469	5,250,000	2,625,531	49.99%	2,245,823
Waste Disposal Fees	1,085,388	2,186,979	5,215,000	3,028,021	41.94%	2,147,430
MRF Recycle Processing Fees	196,853	456,049	900,000	443,951	50.67%	369,796
Can Purchases	145,784	145,784	582,000	436,216	25.05%	354,657
County Interlocal IT/Phone Services	51,338	111,368	270,200	158,832	41.22%	110,885
Building & Land Leases	9,653	30,806	86,640	55,834	35.56%	59,749
County Interlocal Shared Bldg Costs	72,005	131,376	406,500	275,124	32.32%	173,662
County Interlocal Operations/Truck Lease	59,610	60,421	168,150	107,729	35.93%	63,948
Property Insurance/Claims	113,182	218,209	366,500	148,291	59.54%	159,212
Bank Fees (Includes payment processing	165,309	340,987	550,000	209,013	62.00%	202,824
Printing and Postage	139,677	312,111	776,800	464,689	40.18%	141,289
Professional Services	28,947	124,963	244,600	119,637	51.09%	343,187
Other	88,742	304,626	664,500	359,874	45.84%	650,364
Depreciation	523,992	1,046,965	2,620,000	1,573,035	39.96%	1,345,178
Total Operating Expenses	$ 4,313,494	$ 8,708,723	$ 19,183,290	$ 10,474,567	45.40%	$ 8,910,360
Total Expenses	$ 7,422,752	$ 14,229,025	$ 31,877,590	$ 17,648,565	44.64%	$ 14,355,055
Revenues Less Expenses	$ 714,992	$ 2,104,436	$ 993,699.00			$ 2,348,419

2026 CAPITAL PURCHASES

through June 30, 2026

2026 Planned Capital Purchases

Description	Approved Budget	2026 Estimated Purchases	Amount Spent YTD	Remaining Budget
Carry Forward from 2024				
One Hook Lift Truck - SCRP	$ 74,940	$ 68,583	$ 68,583	$ 6,357
One Cabover Delivery Truck - Cans	77,600	58,166	-	77,600
Subtotal	$ 152,540	$ 126,749	$ 68,583	$ 83,957
Carry Forward from 2025				
Eight Diesel Side Load Trucks @ $409,456 each[1]	$ 1,473,856	$ 1,473,856	$ 552,696	$ 921,160
(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	40,000	40,000	-	40,000
Subtotal	$ 1,513,856	$ 1,513,856	$ 552,696	$ 961,160
Planned Purchases for 2026				
Eight Diesel Side Load Trucks @ $429,900 each	$ 3,439,200	$ 1,643,516	$ -	$ 3,439,200
(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	-	-
One Cabover Delivery Truck - Cans	77,600	58,466	-	77,600
Two Light-Duty Trucks	96,000	94,386	-	96,000
Administration Pool Vehicle - Toyota Highlander	45,000	43,921	43,921	1,079
Subtotal	$ 3,657,800	$ 2,178,787	$ 43,921	$ 3,613,879
Totals	$ 5,324,196	$ 3,819,392	$ 665,200	$ 4,658,996

[1] Purchased eight chassis in 2025 totaling $1,801,792. Carryover was for bodies totaling $1,473,856.

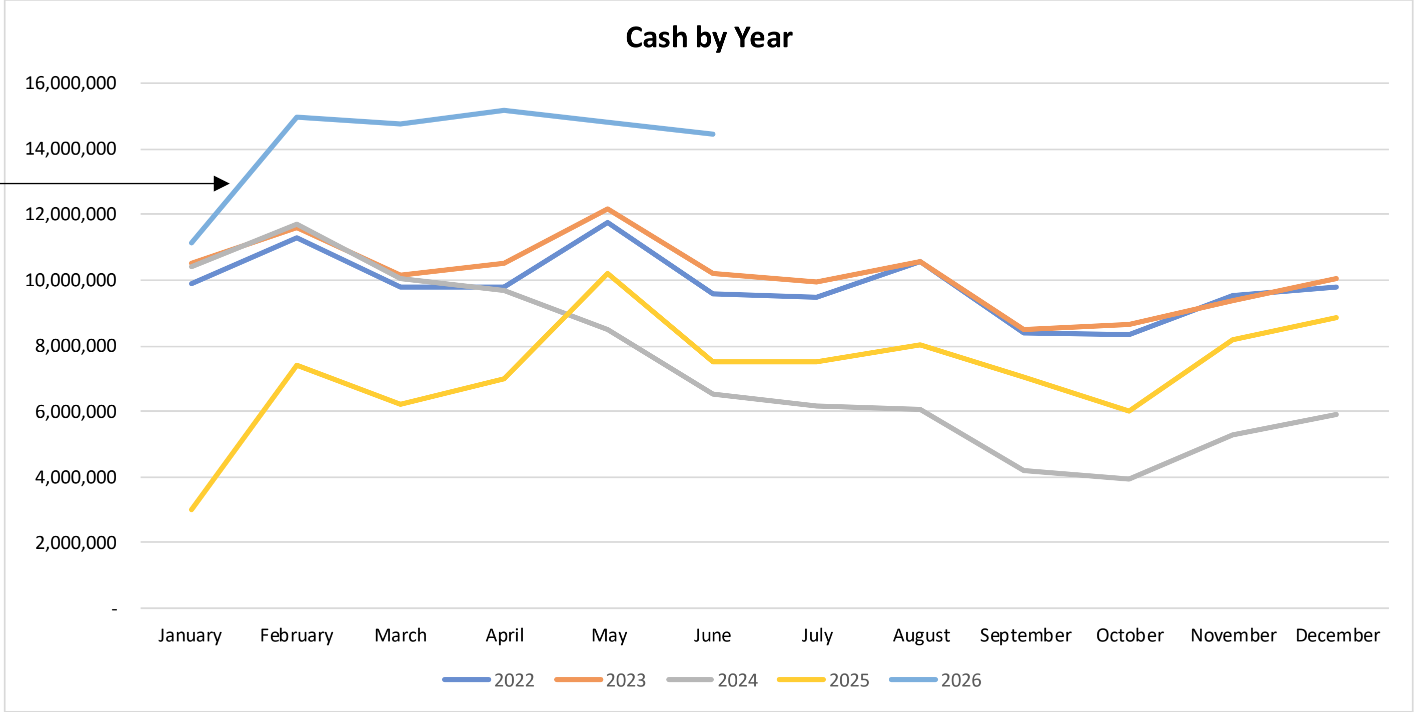
2026 2nd QUARTER CASH BALANCES

2021 - 2026

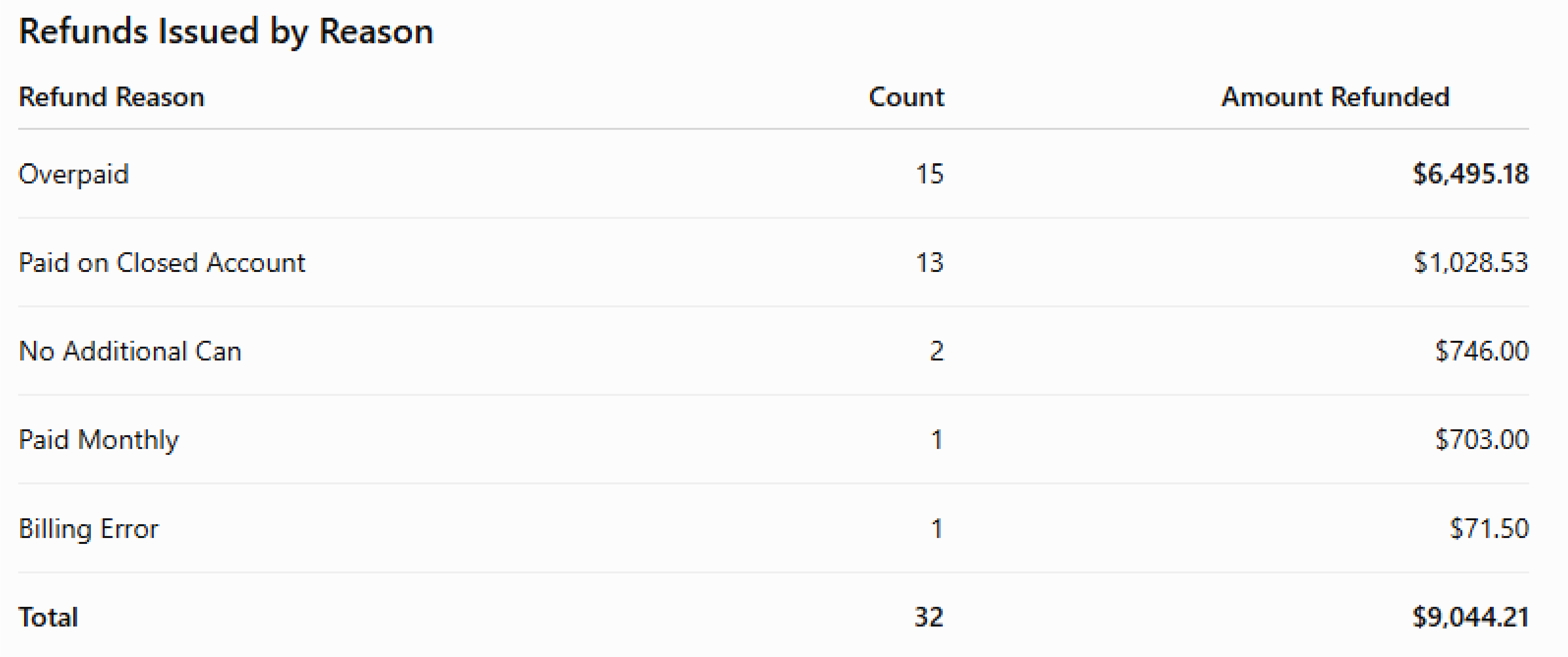
	January	February	March	April	May	June	July	August	September	October	November	December
2022	9,897,559	11,288,565	9,797,267	9,776,303	11,768,179	9,600,581	9,492,680	10,540,815	8,376,093	8,325,177	9,510,545	9,808,175
2023	10,496,296	11,616,928	10,145,135	10,513,222	12,156,097	10,189,753	9,928,865	10,543,394	8,492,233	8,622,266	9,393,681	10,065,814
2024	10,408,239	11,719,018	10,055,352	9,694,873	8,472,732	6,534,297	6,179,028	6,072,477	4,216,290	3,931,715	5,293,080	5,900,402
2025	3,023,877	7,431,180	6,240,193	7,001,292	10,179,121	7,509,167	7,522,015	8,040,519	7,061,533	6,021,699	8,170,870	8,835,981
2026	11,120,529	14,953,507	14,774,374	15,194,703	14,815,621	14,439,319	-	-	-	-	-	-

2026 Cash Balances

- Results of monthly billing
- Includes $3,154,192 of unspent expected capital purchases ($4,658,996 of unspent capital budget)



2026 2nd QUARTER REFUNDS



Refunds Issued by Reason

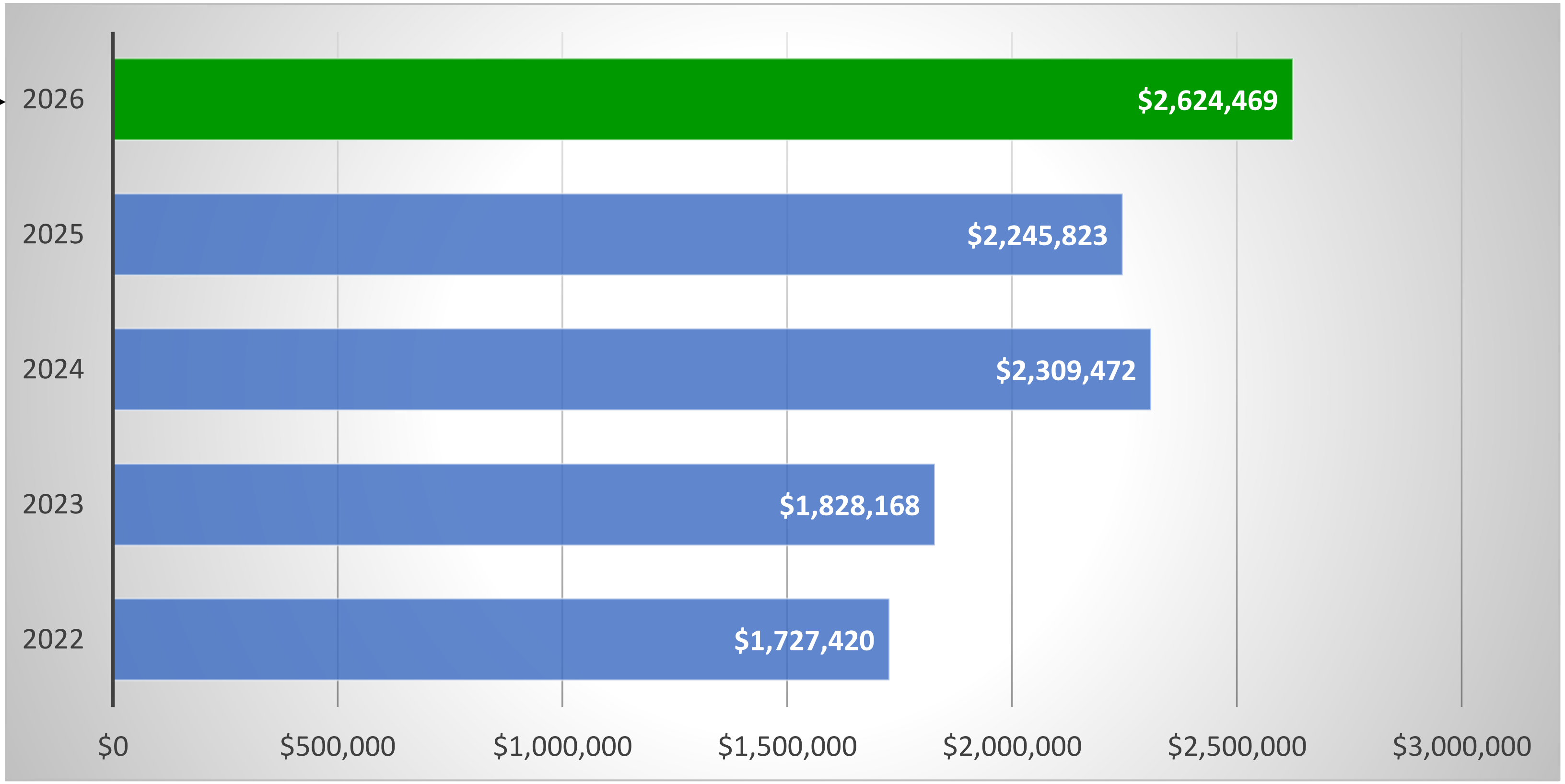
Refund Reason	Count	Amount Refunded
Overpaid	15	**$6,495.18**
Paid on Closed Account	13	$1,028.53
No Additional Can	2	$746.00
Paid Monthly	1	$703.00
Billing Error	1	$71.50
Total	**32**	**$9,044.21**

2nd QUARTER MAINTENANCE COSTS

2022 - 2026

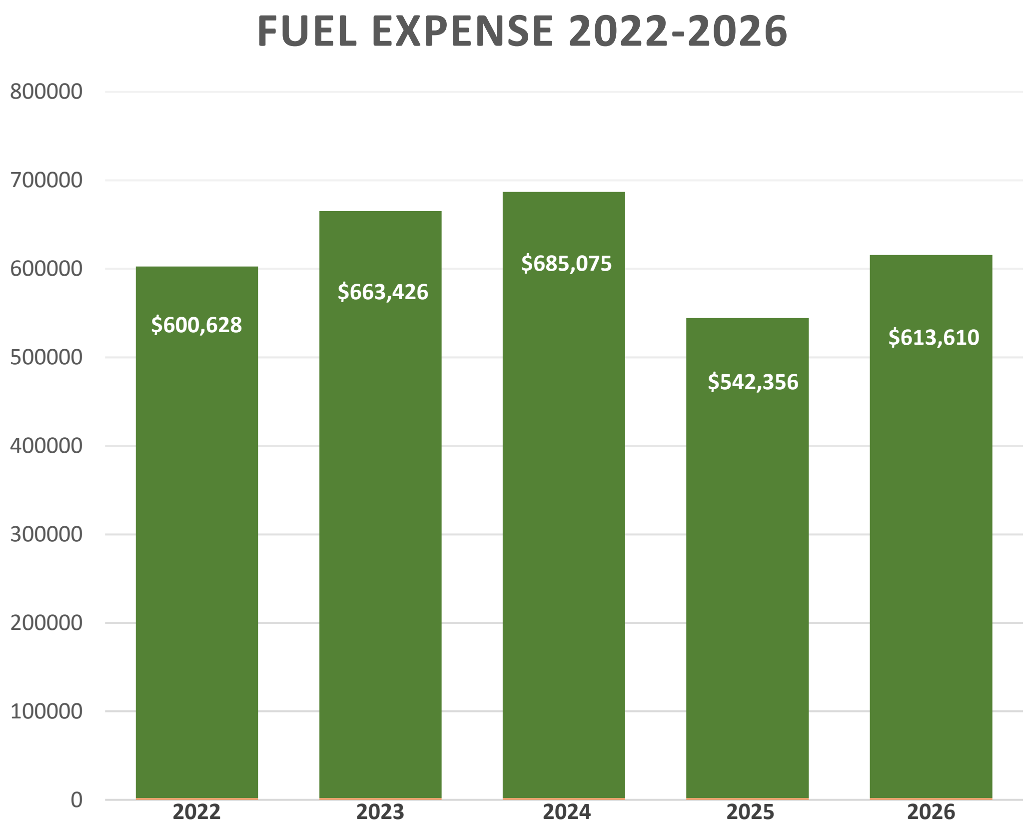
2026 increase in maintenance expense is partly attributable to the increase in County shop labor and the increased cost of parts, coupled with the District's aging fleet.

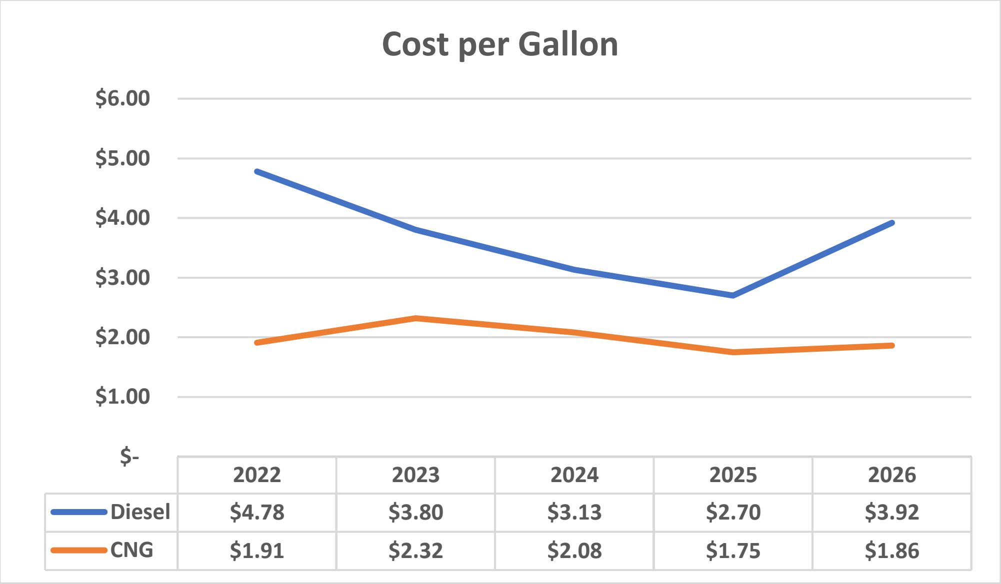
The District has developed a quarterly SLCo Fleet working group meeting in an effort to identify cost savings measures and proactively identify areas for improvement.



WASATCH FRONT
Waste & Recycling District

2nd QUARTER FUEL & MILEAGE
2022 - 2026


FUEL EXPENSE 2022-2026


Cost per Gallon

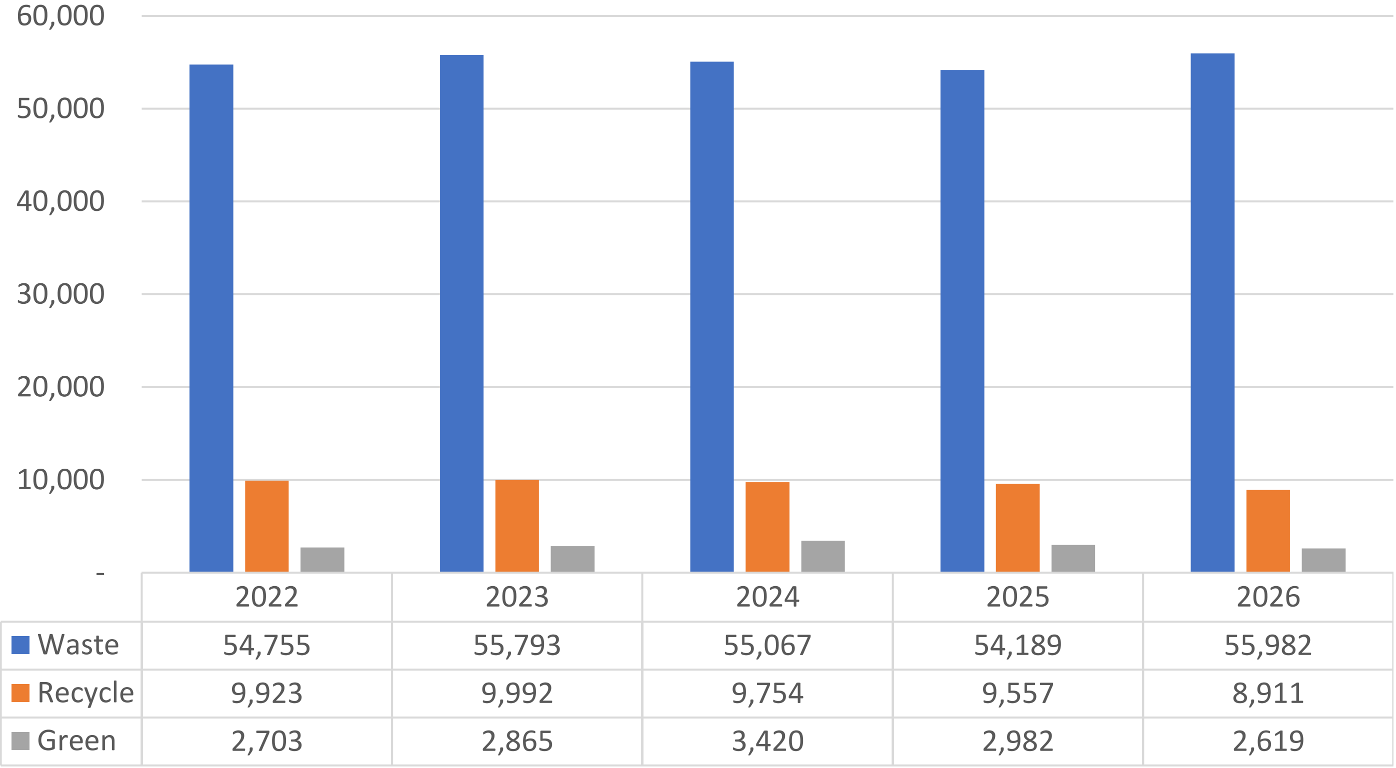
	2022	2023	2024	2025	2026
Diesel	$4.78	$3.80	$3.13	$2.70	$3.92
CNG	$1.91	$2.32	$2.08	$1.75	$1.86

6/30/2026

	MILES					
	2022	2023	2024	2025	2026	Percent
Diesel	146,294	137,559	134,681	130,135	184,087	32.67%
CNG	425,345	414,057	428,308	404,502	379,302	67.33%
Total	571,639	551,616	562,989	534,637	563,389	100.00%

YTD COMMODITY TONS

2022 - 2026



	2022	2023	2024	2025	2026
🟦 Waste	54,755	55,793	55,067	54,189	55,982
🟧 Recycle	9,923	9,992	9,754	9,557	8,911
▨ Green	2,703	2,865	3,420	2,982	2,619

Thank you.

Fraud Risk Assessment

Continued

*Total Points Earned: 335 /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?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	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?		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?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Wasatch Front Waste & Recycling District

*Completed for Fiscal Year Ending: 12/31/2026 *Completion Date: 7/21/2026

*CAO Name: Evan Tyrrell *CFO Name: Helen Kurtz

*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?	✓			
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?	✓			
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".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
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?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
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".	✓			
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".	✓			
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".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
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".	✓			

* MC = Mitigating Control