



FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT

Member of Wyoming Solid Waste and Recycling Association (WSWRA)

P.O. Box 1400
Lander, WY 82520
telephone 307.332.7040
fax 307.332.5013
trashmatters.org

MEETING AGENDA

FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT
BOARD OF DIRECTORS – REGULAR MEETING
May 18, 2020 - 9:30 a.m.

1. PRELIMINARY ITEMS:

- a. Pledge of Allegiance
- b. Roll Call: Michael Adams, Steve Baumann, Gary Weisz, Rick Klaproth, Mark Moxley, Rob Dolcater, Rod Haper, Jennifer Lamb, and Robert Townsend
- c. Declaration of Quorum
- d. Approval of Agenda (*Discussions and Formal Action*)
- e. Public Comment / Communication from the Floor

2. CONSENT ITEMS:

- a. Approval of the Meeting Minutes
 - i. March 2020
 - ii. April 2020 – meeting cancelled
- b. Approval of the Accounts Payable
 - i. March 2020
 - ii. April 2020
- c. Acceptance of Consultants and Agreement Reports
 - i. Trihydro Corporation
 - ii. Burns and McDonnell
 - iii. Wind River Inter-Tribal Solid Waste – *no report submitted*
- d. Acceptance of Staff Reports
 - i. Superintendent Report

3. BUSINESS ITEMS:

- a. Carver, Florek & James CPA's – Engagement Letter (*Discussions and Formal Action*)
- b. Union Telephone Company Tower Lease – Sand Draw Landfill (*Discussions*)
- c. Proposed Fiscal Year 2020-2021 Operating Budget (*Discussions and Formal Action*)
- d. Operational Evaluation and Strategic Planning Proposal (*Discussions and Formal Action*)

4. NEW BUSINESS

5. CALL FOR ADJOURNMENT

6. UPCOMING MEETING(S):

- a. The next Regularly Scheduled Meeting(s):
 - i. June 15, 2020, at 9:30 a.m.



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FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT

Minutes of Regular Board Meeting

March 16, 2020

1. **PRELIMINARY ITEMS:**

a. – c. The regular meeting of the Fremont County Solid Waste Disposal District Board of Directors was held on the above date and called to order by CHAIRMAN MARK MOXLEY at 9:30am. CHAIRMAN MARK MOXLEY then led the Pledge of Allegiance and declared that there was a quorum of the Board with the following people in attendance:

<u>Board Members:</u>	Rod Haper, Rick Klapproth, Gary Weisz, Michael Adams, Rob Dolcater, Jennifer Lamb, Robert Townsend and Mark Moxley
<u>Excused Member(s):</u>	No Excused Members
<u>Unexcused Member(s):</u>	Steve Baumann
<u>Commissioner Liaison:</u>	No Commissioner Liaison present – at a Special Meeting
<u>Community Liaisons:</u>	No Liaisons present
<u>Attorney:</u>	Rick Sollars (Western Law & Assoc.)
<u>Staff:</u>	Superintendent Andy Frey
<u>Consultant(s):</u>	Caroline Brewer (Trihydro)
<u>Guest(s):</u>	No Guests present

d. **Approval of Agenda**

VICE-CHAIRMAN ADAMS made a motion to approve the consent agenda, moving the Trihydro presentation to the beginning of the agenda. SECRETARY/TREASURER KLAPROTH seconded the motion. **MOTION CARRIED**

e. **Public Comment/Communication from the Floor**

CHAIRMAN MARK MOXLEY opened the floor to public comment. Hearing no public comment, the period was closed.

2. **CONSENT ITEMS:**

a. **Approval of Prior Meeting Minutes**

- i. February 2020 Board Meeting

b. **Approval of Accounts Payable**

- i. February 2020 Invoices

c. **Acceptance of Consultants Reports:**

- i. Trihydro Corporation – Progress Report
- ii. Burns and McDonnell – Progress Report
- iii. Wind River Indian Reservation Inter-Tribal Solid Waste Program – No Report Submitted

d. **Acceptance of Staff Reports:**

- i. Superintendent Report

3. OTHER ITEMS OF BUSINESS:

a. **Groundwater Monitoring Data: Analytical Review and Reporting – Trihydro (*Discussions*)**

Superintendent Frey introduced the presenter and discussed briefly the concerns around the requirements of the Wyoming Department of Environmental Quality's (WDEQ) Solid and Hazardous Waste group regarding certain statistical analysis calculations and reporting. Primarily, the requirement to insert a value for J-flagged lab test results and non-detection lab test results within the statistical evaluations, skewing the results and creating patterns of inaccurate data that could lead to significant consequences including potential remediation requirements.

Caroline Brewer (Trihydro) discussed with the Board the current statistical methodology required by the WDEQ regarding groundwater sampling, testing and reporting for Wyoming landfills. The methodology required by the WDEQ is out dated and representative of a time when computation abilities were limited.

Discussions: (1.) CHAIRMAN MOXLEY stated that this issue has been an issue and debated topic within the WDEQ groups for a number of years, not just the solid and hazardous waste group. (2.) Caroline Brewer communicated that Trihydro had met with the WDEQ earlier this year and expressed concerns.

b. **Coronavirus Planning Document (*Discussions*)**

Superintendent Frey referenced the planning document provided within the meeting packets and stated that the implementation would be limited to an emergency setting.

Discussions: (1.) Camille Woody communicated that at the meeting that morning the county decided to allow the courthouse to stay open as usual; however, the libraries would be closed, the fair staff would be working from home, that the county policy was temporarily adjusted to lift the requirement to produce a doctor's note for sick leave beyond three consecutive days, and to allow some other positions to work from home if that was an option.

VICE-CHAIRMAN ADAMS made a motion to temporarily lift the requirement to produce a doctor's note for sick leave beyond three consecutive days. SECRETARY/TREASURER KLAPROTH seconded the motion. **MOTION CARRIED**

VICE-CHAIRMAN ADAMS made a motion to allow staff an additional 80-hours of unearned sick leave as needed to encourage staff members feeling poor to quarantine themselves, as approved by the Superintendent of Operations. The additional sick leave would not remain as a permanent accrual and limited to only during the emergency crisis around COVID-19. SECRETARY/TREASURER KLAPROTH seconded the motion. **MOTION CARRIED**

c. **Wind River Inter-Tribal Council – Request for Assistance (*Discussions and Formal Action*)**

Superintendent Frey summarized a February 10, 2020, letter submitted by the Wind River Inter-Tribal Council requesting cleanup assistance for all the transfer stations located on the Wind River Indian Reservation and a fee waiver for all waste generated during the cleanup.

Discussions: (1.) A very rough estimated cost for the cleanup efforts ranges from \$85,000 to \$100,000, including the equipment, hauling and fee waivers. (2.) The letter is very open-ended with regards to the sites included and is not limited to a single cleanup event. (3.) The District and the Inter-Tribal Council are invested in this together and should work together on this issue. (4.) A meeting is a necessity to discuss the cleanup assistance request, the groups involved, the fees and schedule.

4. **NEW BUSINESS** *No New Business*

5. **CALL FOR ADJOURNMENT**

BOB TOWNSEND made a motion to adjourn at 11:44AM. GARY WEISZ seconded the motion. ***MOTION CARRIED***

6. **UPCOMING MEETING(S):**

a. **The Next Regularly Scheduled Meeting:**

- i. April 20, 2020, at 9:30am.

Respectfully submitted by,

Andrew Frey, P.E.
Superintendent of Operations
Fremont County Solid Waste Disposal District

Mark Moxley
Board of Director's Chairman
Fremont County Solid Waste Disposal District

Fremont County Solid Waste Disposal District
Balance Sheet
As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
122105 · Petty Cash	300.00
122106 · Transfer Station C...	400.00
122107 · Scale House Cash	1,600.00
123110 · CB&T Checking	76,183.29
123115 · Edward Jones Inv...	5,560,703.38
123120 · Bank of Jackson ...	75,877.69
123130 · Wyo Star	8,154,593.91
123132 · Wyo Star II	4,397,329.50
124135 · U.S. Bank	673,040.35
Total Checking/Savings	18,940,028.12
Accounts Receivable	
133141 · Accounts Rec - U...	242,700.08
Total Accounts Receivable	242,700.08
Other Current Assets	19,226.35
Total Current Assets	19,201,954.55
TOTAL ASSETS	19,201,954.55
LIABILITIES & EQUITY	
Liabilities	115,283.81
Equity	
32000 · Unrestricted Net Ass...	2,269,168.63
380860 · Cash Reserve	750,000.00
380970 · Closure/Post-Closu...	14,617,116.00
Net Income	1,450,386.11
Total Equity	19,086,670.74
TOTAL LIABILITIES & EQUITY	19,201,954.55

Fremont County Solid Waste Disposal District
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
122105 · Petty Cash	300.00
122106 · Transfer Station Cash	400.00
122107 · Scale House Cash	1,600.00
123110 · CB&T Checking	38,544.07
123115 · Edward Jones Investments	5,560,703.38
123120 · Bank of Jackson Hole	78,242.49
123130 · Wyo Star	8,154,593.91
123132 · Wyo Star II	4,380,276.77
124135 · U.S. Bank	687,108.45
Total Checking/Savings	<u>18,901,769.07</u>
Accounts Receivable	
133141 · Accounts Rec - User Fees	249,940.80
Total Accounts Receivable	<u>249,940.80</u>
Other Current Assets	<u>16,276.32</u>
Total Current Assets	<u>19,167,986.19</u>
TOTAL ASSETS	<u><u>19,167,986.19</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	82,116.10
Other Current Liabilities	2,314.52
Total Current Liabilities	<u>84,430.62</u>
Total Liabilities	<u>84,430.62</u>
Equity	
32000 · Unrestricted Net Assets	2,269,168.63
380860 · Cash Reserve	750,000.00
380970 · Closure/Post-Closure Reserve	14,617,116.00
Net Income	1,447,270.94
Total Equity	<u>19,083,555.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>19,167,986.19</u></u>



memorandum

To: Andy Frey, P.E., Superintendent, Fremont County SWDD
From: Jeff Young, P.E.
cc: Fremont County SWDD Board
Date: May 11, 2020
Re: Project Updates for May 18, 2020 Board Meeting

The following information is provided to update the Board of the Fremont County Solid Waste Disposal District (District) regarding the status of various projects that are being managed by Trihydro Corporation (Trihydro), and associated activities associated with the Wyoming Department of Environmental Quality (DEQ), Solid and Hazardous Waste Division (SHWD), Water Quality Division (WQD), and Air Quality Division (AQD). The information provided is generally limited to activity during the previous month.

Sand Draw, Shoshoni, Lander, and Dubois Landfills – FCSWDD 2019-2020 Monitoring (Task Order 10-026 / Trihydro Project 09Y-008-005)

Groundwater and methane monitoring event was conducted at the Sand Draw, Dubois, and Shoshoni Landfills during the week of April 6, 2020. At the Lander Landfill, groundwater monitoring was conducted the week of April 6, and e Coli and methane monitoring was conducted on April 13, 2020. Samples for e Coli were be submitted to a different laboratory for this event and no problems were encountered. Data for all landfills has been received and data management, statistical analysis, and reporting are underway.

At the Sand Draw Landfill, all air reporting is up-to-date. The next routine report will be the first semiannual report due at the end of July, 2020.

Technical Assistance (Task Order 10-024 / Trihydro Project 09Y-005-005)

Technical assistance activities during the previous month included:

- A project status report was prepared for the monthly Board meeting.
- Superintendent Frey requested information regarding the water balance cover borrow source on the Army National Guard property adjacent to the Lander Landfill. Trihydro spent some time working on this request but stopped work when Superintendent Frey notified us that he did not need the information at this time.



Andy Frey, FCSWDD
May 11, 2020
Page 2

**Shoshoni Landfill – Water Balance Cover and Closure Permit (Task Order 10-021 /
Trihydro Project 09Y-004-002)**

Trihydro continues to discuss the closure schedule with Superintendent Frey, at this time, the closure has been delayed and Superintendent Frey will advise us of any changes.

Please let us know if you have any questions or need additional information. You can call me on my cell phone (307-851-4674), send me an email (jyoung@trihydro.com), or stop by our office at 388 Main Street, Suite C, in Lander.

Attachment:

- None

END OF MEMORANDUM

Memorandum



Date: May 11, 2020

To: Andy Frey, PE, Fremont County Solid Waste Disposal District

From: Matt Evans, PE

Subject: Progress Report – May 2020

The following provides an update on work completed by Burns & McDonnell since the last Progress Report.

Capacity Audits

The Capacity Audit reports for the 2019-2020 fiscal year have been completed. Next year's capacity audit surveys will be scheduled for the first half of July 2020.

Technical Engineering Assistance

Burns & McDonnell completed our monthly progress report, invoice and overall project management related to the administration of the project as part of this task. No other work was completed as part of this task since the last progress report.

Capital Improvement Plan Modeling

Burns & McDonnell has begun to setup the model for this year's CIP and budget analysis. Aspects of the model that are anticipated to be reviewed in depth this year are the current cost of recycling and post closure costs longer than 30 years. Also, at this time, the 2020 Capital Improvement Plan Modeling update may be incorporated into the Operational Efficiency and Strategic Planning Study if the Board moves forward with that project.

Dubois Landfill Cell Excavation Plan Preparation

No significant updates to report relative to this task since the last progress report. Plan preparation for the excavation of the next construction and demolition debris landfill cell at Dubois is in progress. The excavation plan has been modified based on the as-built location of the MSW final cover anchor trench which extended into the construction and demolition debris landfill excavation footprint. The following are the next steps for the project:

- Survey the excavation area as part of the July 2020 capacity audit survey
- District excavates portion of the excavation area
- Survey the area at completion of District excavation activities for basis of contractor plans
- Contractor excavates, caps and stockpiles as part of a construction project
- Survey permanent marker locations for edge of landfill
- District places permanent markers

On-call Surveying

No on-call surveying was performed since the last board report was submitted.

Memorandum *(continued)*



May 11, 2020
Page 2

Burns & McDonnell appreciates the opportunity to work with the District. If there are any questions regarding this progress report or work that is being completed, please do not hesitate to contact me at 952-656-3629 or maevans@burnsmcd.com at your earliest convenience.

Fremont County Solid Waste Disposal District
Superintendent Report
May 12, 2020

Office/Staff/Board/Inter-Government

Office:

1. The calculated tonnages and cost per ton are as follows (calculated using monthly expenses and monthly tonnages):
 - a. 2013 = \$140 & 31,472 total tons
 - b. 2014 = \$176 & 27,562 total tons
 - c. 2015 = \$99 & 31,890 total tons
 - d. 2016 = \$103 & 29,659 total tons
 - e. 2017 = \$102 & 33,483 total tons
 - f. 2018 = \$106 & 36,352 total tons
 - g. 2019 = \$88 & 41,900 total tons
 - h. 2020 = \$111 & 6,845 total tons for the first quarter of the year

Staff:

1. April and May 2020 – the **annual District safety training** has been scheduled with both LGLP and Peak Environmental. The Tribal Solid Waste staff and the Transfer Station Volunteer groups have been notified. → ***temporarily cancelled due to the COVID-19 issue.***
2. May 2020 – following the approval of the **Safety Incentive Program** in April 2015, and the implementation July 1, 2015, the **Riverton Area** staff (i.e. Riverton Transfer Station and the Sand Draw Landfill) has not had a single lost-time accident/incident in **4 years and 10 months**, and the **Lander Area** staff (i.e. Lander Landfill, Dubois Landfill, and the rural transfer stations) had one lost-time accident early on but has now made it **4 years and 4 months!!**
3. May 2020 – the District has received communication from the ***State of Wyoming Workers' Compensation*** that our premium rate will be around 1.30. In 2015 when the Safety Incentive Policy was developed and approved our premium rate was 3.14, with our peak premium rate as 3.93 in July 2018 due to the 5-year (i.e. representative of a 3-year period, starting 2-years prior to the rate evaluation date) delay in the program rating evaluation. Within the Safety Incentive Policy there is an opportunity for staff to receive financial incentive if our premium rate falls below 2.25. This will go into effect 7/1/2020.

Board:

1. 2020 – Below is the current list of **Board Committees and Members**.
 - a. Recycling Committee: Jennifer Lamb, Gary Weisz, Bob Townsend, and Mark Moxley.
 - b. Health Benefit and Wage Committee: Rob Dolcater, Mike Adams, Gary Weisz, and Rick Klaproth.
 - c. Planning Committee: Bob Townsend, Steve Baumann, Jen Lamb, and Gary Weisz.
 - d. Budget Committee: Rick Klaproth, Gary Weisz, Rob Dolcater, and Mark Moxley.
 - e. WRIR Solid Waste Negotiations Committee: Rod Haper, Steve Baumann, Gary Weisz, and Mark Moxley.

Inter-Government:

1. State – **No Updates**
2. County – **No Updates**
3. Municipalities:
 - a. March 2020 – In an attempt to better communicate directions/access to the Dubois Landfill we have reached out to the Wyoming DOT to request signage along the state highway in Dubois. They were happy to help and are in the process of having the sign constructed and installed. Similar discussions were held with the Town of Dubois. Follow-up calls have been made and there still has not been any response.

Regulatory/Engineering/Legal/General Contractors

Regulatory:

1. April 2020 – **permit renewals for all six operational Low-Hazard Low-Volume transfer stations** were submitted for review and after confirmation have been advertised as part of the public notice process.

Engineering – No Updates

Legal – No Updates

General Contractors:

- a. March & April 2020 – additional communication has taken place with **Tribal Solid Waste** representatives and Representative Lloyd Larson regarding a potential transfer station clean up on the WRIR.
- b. April 2020 – Susan Brodie (SLB, Inc.) and I have been working through this year's **operating budget**. A meeting has been held with the Budget Committee and a proposed budget will be presented at the May 2020 meeting.

Sites/Operations/Equipment:

Sites – No Updates

Operations – No Updates

Equipment – No Updates

Miscellaneous/Upcoming Work & Events/Work in Progress:

Miscellaneous – No Updates

Upcoming Work & Events – No Updates

Work in Progress:

- a. May 2020 – The District continues to work with Call 2 Recycle to refine a plan for a battery recycling program. Signs have been ordered and received, staff discussions, and now we await additional training literature and packaging materials.

- b. March 2020 – Tim Davis from Shoshoni completed the scheduled demolition projects in Shoshoni. The project generated approximately 2,500 cubic yards, with a disposal fee of approximately \$70,000 (the majority was asbestos containing material).

Thank you,

A handwritten signature in black ink, appearing to read 'Andrew Frey', with a long horizontal flourish extending to the right.

Andrew Frey, P.E.

Superintendent of Operations

Fremont County Solid Waste Disposal District



CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Gordon H. James, CPA
Jason K. Lund, CPA

Clinton T. Armstrong, CPA
Keegan Witt, CPA
Rebecca Balaich, CPA
Alex Florek, CPA
Kevin Cornia, CPA
Dillon Bishop, CPA

April 28, 2020

To Fremont County Solid Waste Disposal District
Lander, Wyoming

We are pleased to confirm our understanding of the services we are to provide Fremont County Solid Waste Disposal District (the District) for the year ended June 30, 2020. We will audit the financial statements of the business-type activities and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules and related notes
- 3) Schedule of Proportionate Share of Net Pension Liability and Notes
- 4) Schedule of District Contributions and Notes

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to The Board of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any

reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain

controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees,

grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Board; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carver Florek & James, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to requesting federal agencies providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carver Florek & James, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in August of 2020 and to issue our reports no later than December 31, 2020. Jason Lund is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will not exceed the amount set forth in the Sealed Dollar Cost Bid dated January 20, 2020. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Jason K. Lund, CPA
Carver Florek & James, CPA's

RESPONSE:

This letter correctly sets forth the understanding of the District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT

Member of Wyoming Solid Waste and Recycling Association (WSWRA)

P.O. Box 1400
Lander, WY 82520
telephone 307.332.7040
fax 307.332.5013

May 11, 2020

Fremont County Solid Waste Disposal District
Board of Directors
PO Box 1400
Lander, WY 82520

Re: Union Telephone Company – Lease Review

Board,

Since 2008 the Fremont County Solid Waste Disposal District (District) and the Union Telephone Company (Union) have had a mutually agreed upon communication site lease in place that has allowed Union to utilize a 50-foot by 50-foot piece of land south of the scale and associated scale house. Union had constructed a tower on a concrete pad accompanied by a few structures and a propane tank.

This agreement is up for renewal and Union has requested additional allowances that authorize them to lease out space on the tower and ensures unrestricted utility access for the site. The annual payment associated with the lease is approximately \$3,600 paid to the District.

In review of the agreement it is my opinion this lease should never have been authorized. The footprint of the lease, though minimal, will restrict future development of the area that will easily lessen the airspace by over 63,000 yd³ when considering the reduced excavation and the reduced fill above grade. The value of this is in excess of \$3,000,000. Attached to this report is an example of the general calculations.

Outside of the reduction of airspace, the agreement and requested modifications cause concern with site access and security as well as limitations to future development of landfill cells and supporting infrastructure.

As per the most recent capacity audit and projected site life, the District is not anticipated to need this portion of the property until around 2050. This consideration would allow the District to renew the agreement without significant financial consequence for a number of years; however, we should

consider limiting site access, a cost-share on site access maintenance, and clear end-date to the lease and land available.

Included with this report is a copy of the red-lined lease agreement as requested by Union Telephone Company and my airspace calculations.

Thank you,

A handwritten signature in dark ink, appearing to read 'Andrew Frey', with a long, sweeping horizontal stroke extending to the right.

Andrew Frey, P.E.
Superintendent of Operations
Fremont County Solid Waste Disposal District

COMMUNICATION SITE LEASE

THIS COMMUNICATION SITE LEASE (the "Lease") is made and entered into this day of _____, 20____, by and between the **FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT**, with an address of P.O. Box 1400, Lander, Wyoming 82520 ("Lessor") herein called "Lessor", and **UNION TELEPHONE COMPANY**, a Wyoming corporation, with an address of P.O. Box 160, Mountain View, Wyoming 82939 ("Lessee"), herein called "Lessee".

WITNESSETH:

WHEREAS, Lessor owns real property being a portion of the North ½ of Section 26, Township 34 North, Range 96 West, 6th P.M., Fremont County, Wyoming, more particularly described in Exhibit "A" (the Property); and

WHEREAS, Lessee is authorized by the Federal Communication Commission to provide wireline or "B" frequency cellular communication service to the public in ~~Carbon-Fremont~~ County, Wyoming; and

WHEREAS, Lessee's placement of communication facilities on the above-described site will provide improved cellular communication coverage and service to the public; and

WHEREAS, Lessee desires to lease the unimproved 50' x 50' square parcel of land described in Exhibit "A" and associated ingress, ~~and egress~~ and utility easements from Lessor, and Lessor is willing to lease such space to Lessee;

WHEREA, Lessor and Lessee acknowledge and agree that this Lease supersedes the Communication Site Lease dated April 1, 2008 with regard to the Property.

NOW, THEREFORE, in consideration of the mutual promises, covenants and agreements contained herein, the parties agree as follows:

1. The Leased Premises.

(a) ~~Lessor, for~~ For and in consideration of the payment of the rentals and the performance of the covenants, conditions and promises hereinafter set forth to be performed by Lessee, ~~does hereby lease and demise to Lessee that unimproved fifty-foot by fifty-foot (50' x 50') square parcel or real property more particularly described in Exhibit "A", attached hereto and incorporated herein by this reference, together with the rights of ingress and egress over Lessor's land to such parcels as described in Exhibit "A".~~

Lessor, as owner of the real property described in Exhibit "A" leases to Lessee the real property described in Exhibit "A", including:

A 50' x 50' parcel of land upon which Lessee will construct its equipment base stations and antenna structures and ancillary buildings, structures and fences to house electronic communication equipment and antennas (the "Site")

Site shall include space for cable runs to connect communications equipment and antennas, together with a non-exclusive easement(s) for unrestricted access thereto and to the appropriate, in the discretion of Lessee, source of electric and telephone facilities. Lessee shall be entitled to use the Site for the purpose of installing, removing, replacing, modifying, maintaining and operating, at its expense, telecommunications service system facilities, inclusive of a temporary facility (Cell on Wheels), including, without limitation, antenna equipment, cable wiring, buildings, equipment shelters, fiber optic facilities, back-up power sources (including generators and fuel storage tanks), related fixtures, an antenna structure, and such fencing as is necessary to reasonably restrict access to the facilities. Lessee will use the Site in a manner which will not unreasonably disturb the occupancy of Lessor's other tenants. Lessee shall have access to the Site 24 hours per day, 7 days per week at no additional cost.

(b) Lessee accepts the leased property in its "as is" condition without any responsibility of Lessor for improvement, construction, repairs or alterations thereto.

2. Term.

The ~~current~~ term of this ~~Lease~~ is five (5) years, from the 1st day of April, 2010~~8~~, during and until the last day of March 202~~1~~3. This Lease will automatically renew for three (3) additional terms (each a "Renewal Term") of five (5) years each unless Lessee provides Lessor notice of intention not to renew. Lessee shall have the right, to be exercised as hereinafter provided, to renew the term of this lease for four (4) successive periods of five (5) years each on the following terms and conditions: Each five (5) year renewal term shall be on the same terms, covenants and conditions as provided in this lease except that there shall be no privilege to renew the term of this lease for any period of time beyond the expiration of the last renewal term without the express written agreement of the parties and except that the annual payment for each renewal term shall be adjusted in accordance with Item 3. Rent.

3. Rent.

~~Lessee shall pay to Lessor an advance five-year rent of SIXTEEN THOUSAND FIVE HUNDRED SIXTY FOUR DOLLARS AND 51/100 CENTS (\$16,564.51) due and payable on the execution date of this agreement, and to be adjusted each year in accordance with the Consumer Price Index published by the Bureau of Labor Statistics of the United States.~~

Department of Labor at the times and in the manner hereinabove set forth. The adjusted payment for the first year's CPI is 4% and the next four years the average of the CPI is be figured at 3%, the five year anniversary payment will be adjusted accordingly to the actual CPI figured over the last four year during the initial term hereof. The initial lease payment shall be paid at the time of execution of this lease agreement.

Beginning April 1, 2020, Rent for the Leased Premises shall be Four Thousand Three Hundred Twenty Dollars (\$4,320.00) per year, payable in advance and continuing annually in advance of the Anniversary Date thereafter. Rent shall be adjusted each Anniversary Date of this Lease in accordance with the change in the Consumer Price Index for All Urban Consumers (CPI-U) reported by the United States Department of Labor Bureau of Labor Statistics, except that in no event will the rent be decreased from the previous year's amount.

4. Use of Leased Premises.

(a) Lessor consents and agrees that Lessee, its employees, agents, and independent contractors ("Authorized Parties") may enter, upon the Property to conduct and perform some or all of the following activities ("Permitted Activities"): surveys, geotechnical soil borings and analyses, phase I environmental audits, boundary surveys, radio propagation studies, and such other tests and inspections of the Property that Lessee may deem necessary or advisable. Lessee agrees to be responsible for any and all costs related to the Permitted Activities, including installation on and operation and removal of equipment on the Property.

(b) Lessee shall use the leased premises as a communication electronics site for the purposes related thereto. Lessee shall operate and maintain, at Lessee's sole cost and expense, any required building(s), tower structures, and fences needed to support or contain electronic communication equipment and antennas. A list of equipment installed at the communication site is described in attached Exhibit "B". The equipment at the communications site will be substantially as per the attached Exhibit "B". In the event the Lessee desires to erect a tower/antenna of greater height than that in Exhibit "B", Lessor's written approval must be obtained. Lessee shall, at its expense, provide all utilities required to service the communications facility. Lessor will cooperate with Lessee in Lessee's efforts to obtain utilities from any location provided by Lessor or the servicing utility, including signing any easement or other instrument reasonably required by the utility company.

(c) Lessor covenants and agrees that no part of the improvements installed, constructed, erected or placed by Lessee on the Site will be or become, or be considered as being, affixed to or a part of Lessor's real property of which the Site is a part ("Lessor's Property"). Any provisions and principles of law to the contrary notwithstanding, it is the specific intention of Lessor and Lessee that all of such improvements, including without limitation, the Tower, will be and remain the property of Lessee despite any default or termination of this Lease and may be removed by Lessee at any time in Lessee's discretion.

(d) Lessee may, at its expense, make such improvements on the Site, as it deems necessary from time to time for the operation of the Site. Lessor agrees to cooperate with Lessee with respect to obtaining any required zoning approvals for the Site and such improvements.

Lessee shall have the exclusive right, without Lessor's consent, to enter into subleases or license agreements (collectively "Subleases"), on terms which are acceptable to Lessee in its sole discretion, which will permit other parties to use space on the Tower and portions of the Site for telecommunications equipment, and to gain access to the Site through the Lessor's Property in the same manner permitted to Lessee under this Lease. Lessee's entry into any such Sublease will not relieve Lessee from its responsibilities hereunder.

~~(b) Lessee shall keep the leased premises in a neat and tidy condition.~~

~~(c) Lessee shall, at its expense, provide electrical power to the leased premises.~~

~~(d) Lessee shall comply with all laws, ordinances, rules and regulations of all governmental authorities with jurisdiction over the leased premises.~~

5. Repairs and Maintenance

(a) Lessee, at its sole expense, shall maintain Lessee's facilities and make all necessary repairs, provided, however, Lessee shall not be responsible for damages caused by the negligent or willful acts or omissions of Lessor.

(b) Lessee shall access the leased premises only for purposes of routine inspection and maintenance and for repairs, modification and/or replacement of its equipment and facilities.

6. Taxes and Assessments.

Lessee shall pay all property taxes and assessments on its buildings(s), tower(s) and other personal property during the lease term.

7. Lessors' Title.

(a) Lessor is well seized of the leased premises and will defend title thereto. Any conveyance of the leased premises by Lessor during the lease term will be subject to this lease. Lessor covenants that at all times during the term of this lease agreement, Lessee's quiet enjoyment of the leased premises shall not be disturbed.

(b) This lease agreement is assignable by Lessee to third parties only for the purpose of providing electronic communication purposes, with the written consent of Lessor, which consent may not be unreasonably withheld. Lessee may assign this lease, in whole or in part, to a sister, subsidiary or affiliated corporation or entity or in the event of a merger or reorganization to the resulting entity. Lessee may mortgage or grant a security interest in this lease agreement and Lessee's facilities to Lessee's lender(s), provided such lender(s) agrees to be bound by the provisions of this lease agreement.

8. Termination.

~~At the expiration of the lease term, Lessee shall remove Lessee's building(s) and tower(s) and shall reasonably restore the leased premises to its former condition. If Lessee shall fail to pay Lessor advance five-year rental when the rent shall become due and shall not make the payment within thirty (30) days after notice thereof by Lessor to Lessee at the address hereinabove set forth, Lessor shall the right to cancel and terminate this lease, as well as all of the right, title and interest of Lessee hereunder, by giving to Lessee not less than thirty (60) days notice of the cancellation and termination. On expiration of the time fixed in the notice, this lease and the right, title, and interest of Lessee hereunder shall terminate in the same manner and with the same force and effect, except as to Lessee's liability for rental through the remainder of the term, as if the date fixed in the notice of cancellation and termination were the end of the term herein originally determined. Lessee shall, at the termination of this lease, vacate the leased premises, leaving them in the same condition they were in at the time on such premises under and pursuant to this lease, except for reasonable use and wear, acts of God or damage by causes beyond the control of the lessee, and upon vacating shall leave the leased premises free and clear of all rubbish and debris.~~

(a) Lessee may terminate this Lease at any time by notice to Lessor without further liability if Lessee does not obtain all permits or other approvals (collectively, "approval") required from any governmental authority or any easements required from any third party to operate/access the Site, or if any such approval is canceled, expires or is withdrawn or terminated, or if Lessor fails to have proper ownership of the Site or authority to enter into this Lease, or if Lessee, in its sole discretion, determines the site to no longer be technologically or commercially viable. Upon termination, all prepaid rent will be retained by Lessor unless such termination is due to Lessor's failure of proper ownership or authority, or such termination is a result of Lessor's default.

(b) Upon termination or expiration of this Lease, Lessee shall promptly remove its equipment and improvements and will restore the Site to substantially the condition existing on the Commencement Date, except for ordinary wear and tear and casualty loss, provided, however, that Lessee shall not remove the fence constructed at the Site but shall ensure that it is left in good condition.

(c) If either party is in default under this Lease for a period of (1) 30 days following receipt of notice from the non-defaulting party with respect to a default which may be cured solely by the payment of money, or (2) 30 days following receipt of notice from the non-defaulting party with respect to a default which may not be cured solely by the payment of money, then, in either event, the non-defaulting party may pursue any remedies available to it against the defaulting party under applicable law, including, but not limited to, the right to terminate this Lease. If the non-monetary default may not reasonably be cured within a 30-day period, this Agreement may not be terminated if the defaulting party commences action to cure the default within such 30-day period and proceeds with due diligence to fully cure the default.

9. Liens and Encumbrances.

Lessee will not permit any liens or encumbrances against the leased premises for work or material furnished to Lessee and shall take all steps necessary to remove any such lien or encumbrance.

10. Indemnification

Lessee covenants and agrees to indemnify, defend and hold Lessors, their agents and employees, harmless against all actions, proceedings, claims, demands, losses, costs, damages, expenses and legal fees whatsoever which may be brought against Lessors, their employees and/or agents on account of bodily injury or death of a person(s) or damages to property of any person arising out of, relating to or resulting, in whole or part, from Lessee's, its employees, agents and/or contractors' use or occupancy of Lessors' property Lessee's operations on Lessors' property, or from Lessee's building and tower improvements on Lessor's property. In furtherance of this indemnification provision, Lessee shall obtain and keep in force insurance funding the above indemnity and defense with limits of at least \$1,000,000 for bodily injury and \$500,000 for property damage.

11. Relationship of Parties.

It is understood and agreed that the relationship of the parties hereto is strictly that of Lessor and Lessee and that Lessor have no ownership in Lessee's business and that this lease shall not be construed as a joint venture or partnership.

12. Miscellaneous Provisions.

The following provisions are also integral parts of this agreement:

- (a) This agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the respective parties hereto.
- (b) The headings used in this agreement are inserted for reference purposes only and shall not be deemed to limit or affect in any way the meaning or interpretation of any of the terms or provisions of this agreement.
- (c) This agreement constitutes the entire understanding and agreement between the parties relating to the subject matter hereof and supersedes all prior agreements, representation or understanding between the parties relating to the subject matter hereof.
- (d) Any waiver by either party hereto of any breach of any kind or character whatsoever by the other party, whether such waiver be direct or implied, shall not be construed as a continuing waiver of or consent to any subsequent breach of this agreement on the part of the other party.
- (e) This agreement may not be modified except by an instrument in writing signed by the parties hereto.

- (f) The parties agree that time is of the essence in the performance of all duties herein.
- (g) This agreement shall be interpreted, construed and enforced according to the laws of the State of Wyoming.
- (h) All exhibits to this agreement shall be deemed part of this agreement and incorporated herein as if fully set forth herein. Failure to attach any exhibit hereunder shall not invalidate this agreement, it being understood that the same are available from the books or records of the parties.
- (i) The parties each reserve the right to supplement the description in Exhibit "A" with a surveyed and as-built description upon completion of construction.
- (j) The parties agree that in the event any action or court proceeding is brought by either party to enforce the obligations of this agreement, the prevailing party shall be entitled to recover any reasonable attorney's fees, together with court and collection costs.
- (k) Any notice which may be or is required pursuant to the provisions of this lease agreement, will be hand delivered or sent first class mail, postage prepaid, and addressed as follows:

LESSOR: Fremont County Solid Waste Disposal District
P.O. Box 1400
Lander, Wyoming 82520

LESSEE: Union Telephone Company
P.O. Box 160
Mountain View, Wyoming 82939

IN WITNESS WHEREOF, the parties have executed this Communication Site Lease as of the day and year above first written.

LESSOR:

LESSEE:

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By: _____ By: _____
On behalf of Fremont County Solid Waste Disposal District On behalf of Union Telephone Company

STATE OF WYOMING)
) ss
COUNTY OF FREMONT)

The foregoing instrument was acknowledged before me this _____ day of _____, 2019, by _____, the _____ with authority on behalf of Fremont County Solid Waste Disposal District.

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WITNESS my hand and official seal.

(SEAL)

Notary Public

My Commission Expires:

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STATE OF WYOMING)
) ss
COUNTY OF UTAH)

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The foregoing instrument was acknowledged before me this day of 2019, by the with authority on behalf of Union Telephone Company, a Wyoming corporation.

WITNESS my hand and official seal.

(SEAL)

Notary Public

My Commission Expires:

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EXHIBIT "A"

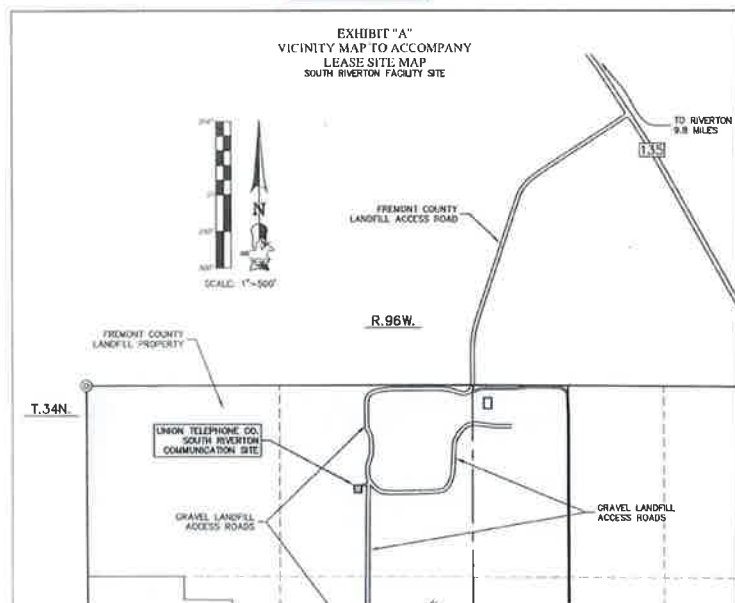


EXHIBIT "A"
LEASE SITE MAP
AND DESCRIPTION
SOUTH RIVERTON FACILITY SITE



Client: Union Telephone Co.
Date: December 17, 2019
Description:

A communication facility lease site located in the W1/2NE1/4NW1/4, Section 26, T.34N., R.96W., 6th P.M., Fremont County, Wyoming more particularly described as follows:

Commencing at the northwest corner of the NW1/4, said Section 26, from which the southwest corner of said NW1/4 bears S00°14'29"E 2629.84 feet, thence S69°37'56"E 1957.56 feet to the point of beginning; thence S89°53'28"E 50.00 feet; thence S00°06'42"E 50.00 feet; thence N89°53'28"W 50.00 feet; thence N00°06'42"W 50.00 feet to the point of beginning of this description containing 2,500 square feet more or less.

R.96W.



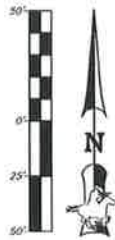
Professional Land Surveyor
Thomas A. Johnson
8972
Date 12/17/19
WYOMING

NOTE:

This lease area and a utility easement were previously surveyed, mapped and described. See surveys dated February 17, and March 12, 2003 for that information.

LEGEND:

- ⊙ - EXISTING 3-1/4" DIA. BLM BRASS CAP
- - EXISTING 1-1/2" DIA. ALUMINUM CAP
- - 2" DIA. ALUMINUM CAP CALLED FOR IN PREVIOUS LEASE SURVEY, NOT IN PLACE AT THE TIME OF THIS SURVEY
- () - DENOTES RECORD SURVEY TIE ROTATED TO CURRENT BASIS OF BEARING



APEX SURVEYING, INC.
ENGINEERING AND LAND SURVEYING

407 West Adams Avenue, Box 1751
Riverton, Wyoming 82501
(307)856-1647

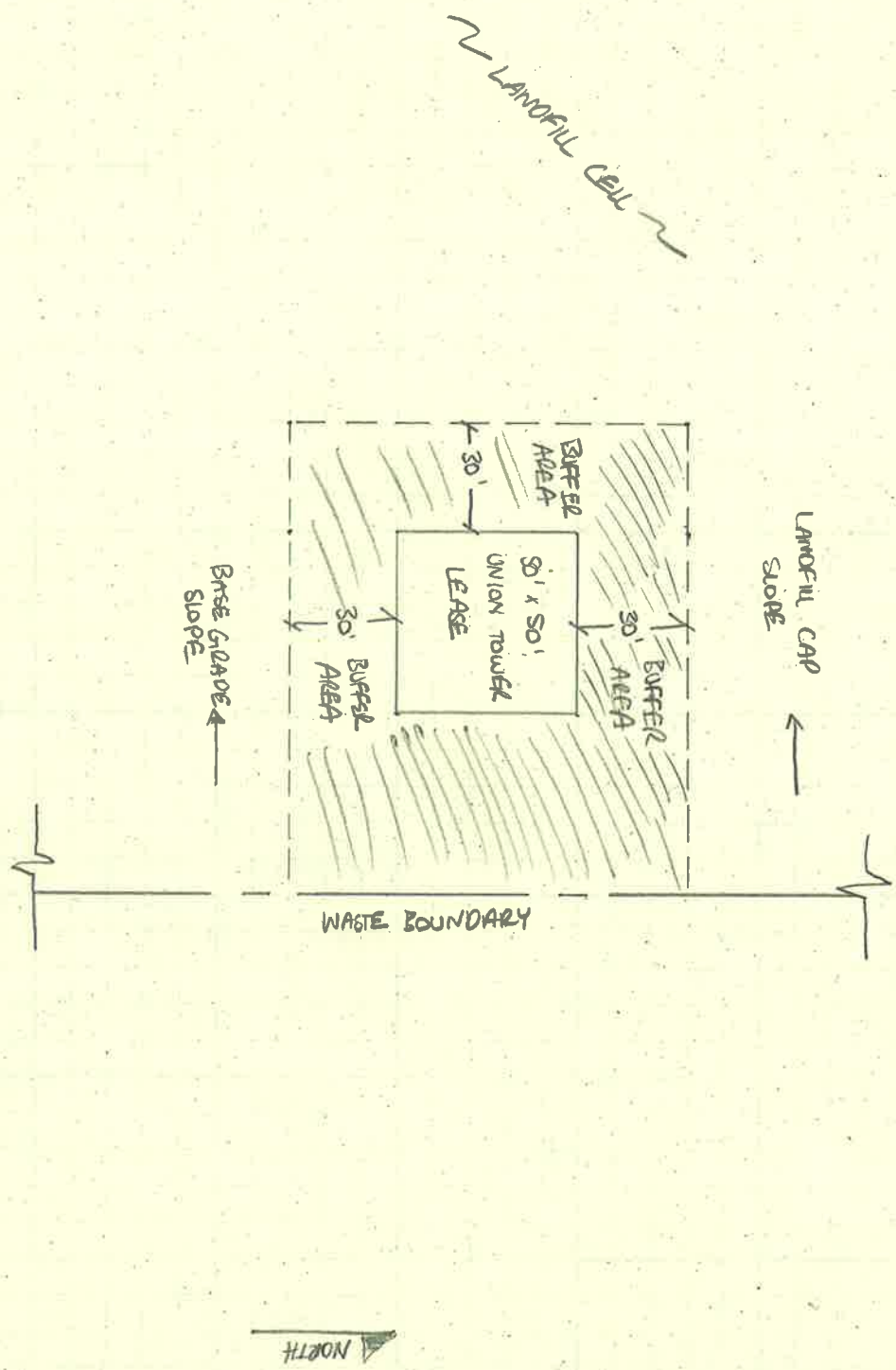
Job:18030
Bk: 278&GPS
Pg: 6

Exhibit "B"
COMMUNICATION EQUIPMENT

UNION TOWER LEASE — AIRSPACE IMPACT CALCS.

ASSUMPTIONS

1. THE WASTE BOUNDARY WILL START 50'-6" EAST OF THE TOWER LEASE.
2. ASSUME 3:1 BASE SLOPE (LANDFILL CELL)
3. ASSUME 100'-6" CELL DEPTH
4. ASSUME 5:1 CAP SLOPE (TOP)
5. ASSUME 120'-6" HEIGHT ABOVE NATIVE GRADE.
6. ASSUME A 30'-6" BUFFER AROUND TOWER LEASE FOOTPRINT — SOIL STRUCTURAL STABILITY.
7. ASSUME 1,200 lbs/yd³ AIRSPACE UTILIZATION
8. ASSUME \$80/TON DISPOSAL FEE.



AIRSPACE VOLUME LOSS CALCULATIONS & VALUES ESTIMATE

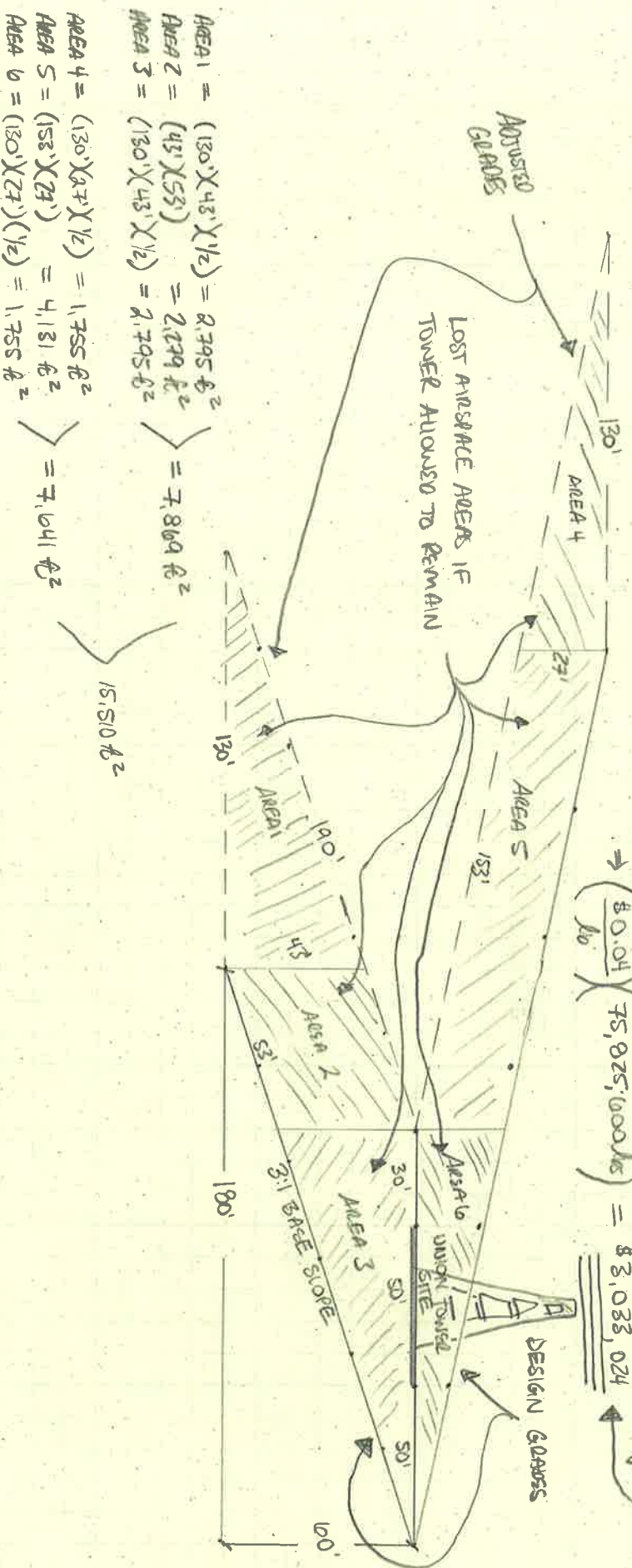
$$(15,510 \text{ ft}^2)(110 \text{ ft}) = 1,706,100 \text{ ft}^3$$

$$= 63,188 \text{ yd}^3$$

$$\Rightarrow \left(\frac{1,200 \text{ lbs}}{\text{yd}^3} \right) (63,188 \text{ yd}^3) = 75,825,600 \text{ lbs}$$

$$\Rightarrow \left(\frac{\$0.04}{\text{lb}} \right) (75,825,600 \text{ lbs}) = \$3,033,024$$

CALCULATED FINANCIAL LOSS



PROPOSAL FOR OPERATIONAL EVALUATION AND STRATEGIC PLANNING

**Fremont County Solid Waste Disposal District
Fremont County, Wyoming**

May 5, 2020

Table of Contents

Operational Evaluation and Strategic Planning	2
Project Goals.....	2
Board of Directors Involvement	2
Project Approach	2
Scope of Services.....	4
Task 1 - Existing Facilities and Operations Evaluation.....	4
Task 2 - Long-Term Options and Priorities Review	6
Task 3 - Evaluate Long-Term Options	7
Task 4 - Preferred Long-Term Options.....	7
Task 5 - Strategic Plan Development.....	8
Budget	9
Schedule.....	11

OPERATIONAL EVALUATION AND STRATEGIC PLANNING

PROJECT GOALS

There are two main goals of this project. The **first goal** is to evaluate existing Fremont County Solid Waste Disposal District (District) operations and find ways to improve their efficiency. The **second goal** is to develop a Strategic Plan that can be used to guide District operations for years to come. The Strategic Plan will be developed by combining the identified efficiency improvements from the first goal with a new long-term vision for the District that is developed through a series of workshops, alternatives analysis and preferred options ranking.

The District is entering a critical period in which big decisions will need to be made regarding the operational shift from Lander to Sand Draw. There are near term actions that will need to be initiated. This could include large capital infrastructure improvements at Sand Draw and Lander. A Strategic Plan can layout the steps to implement the operational shift in an efficient and thoughtful way.

BOARD OF DIRECTORS INVOLVEMENT



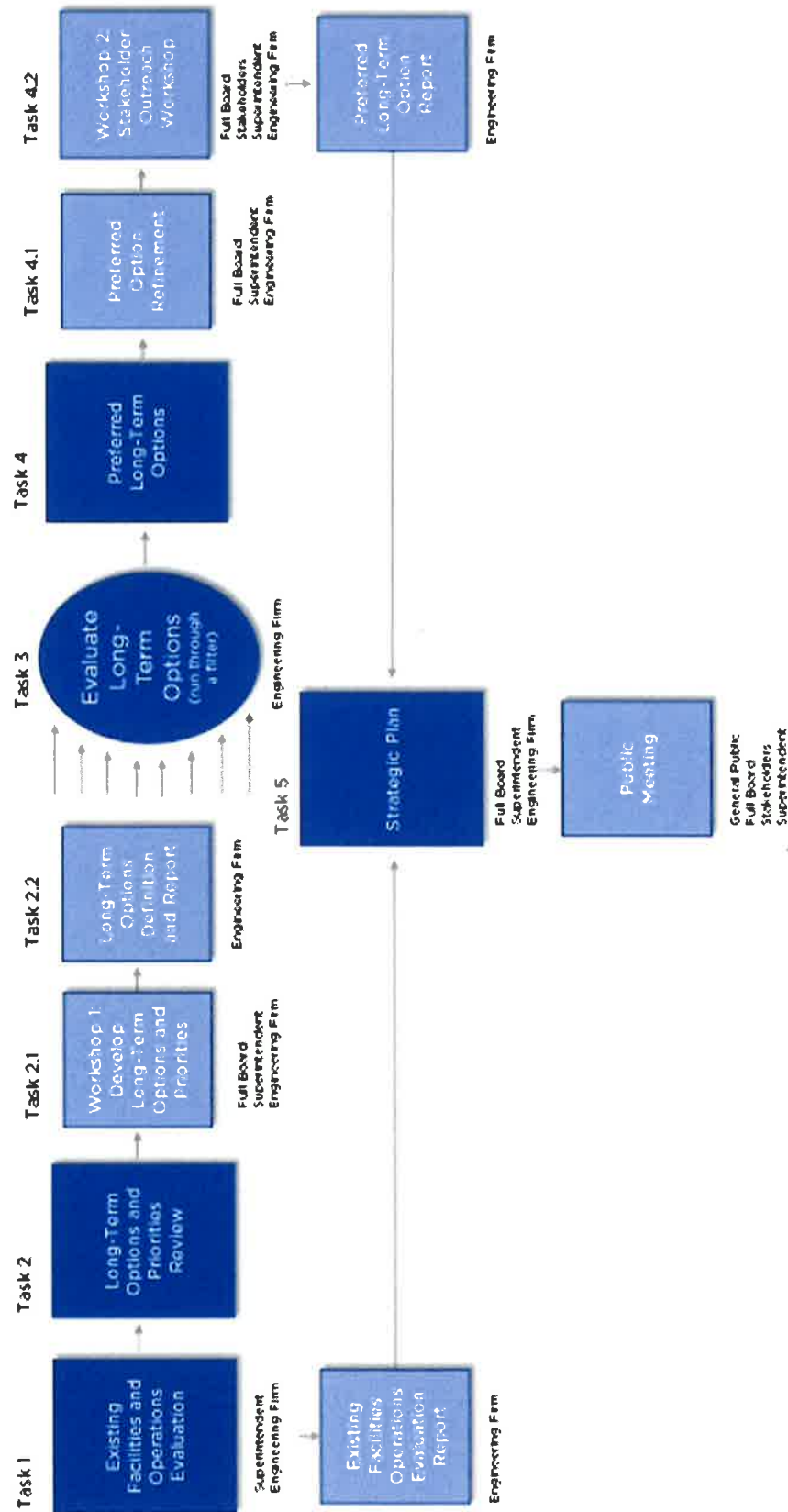
Throughout this project the Board of Directors will be engaged at several points for incorporation of their thoughts and opinions regarding the existing operations and long-term vision for the District. As you will see in the Scope of Services, we have included a Board of Directors icon (as shown above) next to each subtask in which the Board of Directors are involved.

PROJECT APPROACH

The following graphic presents the project approach conceptually. The tasks included in the Scope of Services correspond with each of the tasks in the graphic.



Project Flow Chart



SCOPE OF SERVICES

The following describes the Scope of Services to be completed by Burns & McDonnell as part of this project. The tasks include:

- ▶ Existing facilities and operations evaluation
- ▶ Long-term options and priorities review
- ▶ Evaluation of long-term options
- ▶ Preferred long-term option development
- ▶ Strategic plan development

The planning period for this project is 20-years.

Task 1 - Existing Facilities and Operations Evaluation

Task 1.1 - Evaluation of Facilities and Operations

a. Initial Site Review and Meetings



The project will start with an initial assessment of the District facilities and services. Burns & McDonnell will have meetings with the Superintendent and Board to discuss the following:

- ▶ Services offered
- ▶ Hours of operation
- ▶ Staffing numbers
- ▶ Waste streams and volumes managed
- ▶ Cost per waste stream and volume
- ▶ Service populations
- ▶ Use of the site
- ▶ Regulatory status

Burns & McDonnell will also tour each of the facilities with the Superintendent to document the current state of the facility.

Meetings will also be held to discuss metrics to evaluate potential operational changes. Metrics may include:

- ▶ Cost savings
- ▶ Implementation feasibility
- ▶ Landfill diversion potential
- ▶ Customer service improvement potential
- ▶ Other metrics desired by the District

b. Model Development and Analysis

Burns & McDonnell will meet with the Superintendent and update the existing Capital Improvement Plan (CIP) and budget model based on current state of the District's operations. After the model is updated, several efficiency alternatives will be evaluated both for operational feasibility, potential cost savings associated with the changes, as well as potential for improved customer service, increased landfill diversion potential, and other evaluation metrics. This meeting will be completed at the same time as the Initial Site Review and Meetings.

For each option, the expenses associated with the option will be evaluated, including:

- ▶ Annual operating budgets
- ▶ Capital projects
- ▶ Equipment replacement

Similarly, for each option, the revenue associated with the option will be evaluated, including:

- ▶ Disposal fees
- ▶ Special fees
- ▶ Compost sales
- ▶ Taxes

The CIP model update will include developing cost estimates and schedules for:

- ▶ Future construction projects
- ▶ Regular capital improvements such road and building maintenance
- ▶ Equipment replacement

The updated CIP and budget model will provide the cost for each service provided at the District's facilities. The costs will be based on information provided, review of the District's sites, meetings with the Superintendent and other staff, and our experience completing similar studies for other public entities. The various alternatives described in this task will also be evaluated for operational feasibility, potential cost savings associated with the changes, as well as potential for improved customer service, increased landfill diversion potential, and other evaluation metrics determined at the start of this task.

Task 1.2 – Operational Recommendations and Alternatives Assessment

As part of Task 1, Burns & McDonnell will review several operational adjustments that could be made by the District to improve operational efficiency. These operational adjustments are anticipated to include the following:

- ▶ Site security and access control
- ▶ Traffic flows analysis
- ▶ Waste measurement, management processes, and potential offering of amnesty day(s)
- ▶ Future project schedule and budget plan (roads, buildings, leachate, stormwater, etc.)
- ▶ Future building needs assessment
- ▶ Staff positions, capabilities and utilization expectations
- ▶ Redesigned use of scale(s) and scale houses
- ▶ Water/leachate handling and treatment methods
- ▶ Asbestos waste management methods
- ▶ Tire management
- ▶ Groundwater monitoring review and comparison to other Wyoming landfill facilities
- ▶ NORM and TENORM management and the potential use of radiation detection at the scales

Task 1.3 – Conceptual Site Layouts, Capital Improvement Plan Schedule and Budgeting Schedule

Based on the outcomes of Task 1.1, Evaluation of Facilities and Operations, and Task 1.2 Operational Recommendations and Alternatives Assessment, the following will be prepared:

- ▶ Fee schedule options
- ▶ Long-term budget balance verses closure/post-closure cost graphs

- ▶ Existing Facilities and Operations Evaluations Report that includes:
 - Results and recommendations from Tasks 1.1 and 1.2
 - Conceptual site plans for the District's facilities at Lander, Dubois, Sand Draw, Riverton, and Shoshoni
 - Operational configuration/reconfiguration plan and implementation schedule
 - Regulatory requirement plan and schedule
 - Capital improvement project schedule and associated budgeting schedule
 - Equipment replacement schedule and associated budgeting schedule
 - Fee schedule options
 - Long-term budget balance charts, design and construction schedules and budget schedule (similar to the graphs that are shown to the Board in the CIP and Budget review board meeting annually)

Task 2 - Long-Term Options and Priorities Review

As part of this task, we will work with the Board to generate and explore new ideas and alternatives for waste management, recycling, energy use and other long-term goals for the District. These new ideas and alternatives will be evaluated with consideration of priorities defined by the Board.

Task 2.1 - Workshop 1



The first step of this task is to gather input and ideas from the FCSWDD Board. This meeting will be facilitated by two Burns & McDonnell staff, the Project Manager and a Senior Solid Waste Planner. The anticipated agenda for the meeting is as follows:

- ▶ Review Results from Task 1
- ▶ Review 2018 waste characterization
- ▶ Brainstorm solid waste and recycling management ideas for the future
- ▶ Brainstorm long-term uses of the District's facilities
- ▶ Develop evaluation criteria and criteria weighting
- ▶ Discuss next steps

The Burns & McDonnell Project Manager and Senior Solid Waste Planner will facilitate the workshop. It is anticipated that the workshop will be half a day in duration. Notes from the meeting will be recorded and distributed to all attendees following the meeting. Potential options that may be discussed as part of the brainstorming exercise include:

- ▶ Alternative solid waste disposal methods (e.g. waste-to-energy)
- ▶ Landfill waste diversion alternatives
- ▶ Building sustainability construction (e.g. LEED certification)
- ▶ Administrative office (location and maintenance)
- ▶ Board meeting room location
- ▶ Maintenance shop (location and maintenance)
- ▶ Out-of-county waste acceptance, rates, and management
- ▶ Land use (prior to and during post-closure) including use for grazing and/or sustainable energy generation (e.g. solar, wind, landfill gas to energy, etc.)
- ▶ Petroleum contaminated soil management
- ▶ Subtitle C landfill consideration
- ▶ Community service opportunities (amnesty days, HHW events, compost generation and availability, etc.)
- ▶ Permanent HHW collection facilities
- ▶ Construction and demolition debris management landfill at Lander
- ▶ Purchasing neighboring property as buffer to the landfill facilities

It will also be important to discuss the various evaluation criteria (i.e. How important is waste diversion from landfills to the District? How important is recycling to the community relative to cost for the District? As well as other criteria considerations.). Examples of criteria used by other communities include: compatibility with existing system, waste diversion potential, implementation feasibility, and cost.

Task - 2.2 Options Definition



Each of the options that the Board generates will be defined. For purposes of this proposal it is assumed up to five options will be defined. Burns & McDonnell will develop a summary for each option that describes it relative to the specific evaluation criteria as defined by the Board. The option summaries will be included in a report and provided to the Board for review. Upon Board approval, Burns & McDonnell will complete Task 3.

Task 3 - Evaluate Long-Term Options



Using the criteria and weighting developed by the Board, Burns & McDonnell will score each of the options developed in Task 2. A report summarizing the scoring will be submitted to the Board for review.

Task 4 - Preferred Long-Term Options

Task 4.1 – Preferred Option Refinement



The evaluation developed in Task 3 will provide insight into an option, or options, that align with the criteria as outlined by the Board. The Board will review the options and provide Burns & McDonnell comments to refine the option. It is assumed that there will be less than two iterations of preferred option refinement. Burns & McDonnell will prepare a Preferred Option Report based on feedback from the Board on the results of the Evaluation of Options report.

Task 4.2 - Workshop 2 – Stakeholder Outreach Workshop



After the Board has determined a preferred option(s) in Task 4, a workshop will be held with a stakeholder group to gather feedback on the preferred option. The stakeholder feedback can be used to refine the preferred option. At this time, it is anticipated that the stakeholder group will include the following representation:

- ▶ County commissioners
- ▶ City council members
- ▶ Mayors
- ▶ Commercial haulers
- ▶ Tribes
- ▶ WDEQ staff
- ▶ Interested community groups

Burns & McDonnell will prepare meeting materials for the workshop include Power Point slides that summarize the process completed and preferred option. The Burns & McDonnell Project Manager and Senior Solid Waste Planner will facilitate the workshop. It is anticipated that the workshop will be two to four hours in duration.

Following the meeting Burns & McDonnell will provide a written summary of the feedback received from the workshop attendees and how it could be incorporated into the Preferred Option. After the Board has reviewed the feedback and provides direction on how to incorporate the feedback into the preferred option, Burns & McDonnell will refine the Preferred Option Report and resubmit to the Board for approval.

Task 5 - Strategic Plan Development

After the preferred option is defined in Task 4, operational efficiency changes from Task 1 will be combined with the preferred option to create a Strategic Plan for the District. The Plan will serve as a tool that can be revisited on an annual basis to help guide the District on operations and planning decisions in the future.

a. Strategic Plan Development



A Strategic Plan will be developed and submitted to the Board for review and approval. The Strategic Plan will combine the results of the Task 1, Existing Facilities and Operations Evaluations, with the results of Task 4, Preferred Options. It is assumed there will be two rounds of revisions to the Strategic Plan.

b. Public Meeting



At the completion of the project, a public meeting will be held for the public to learn about the strategic plan and ask questions. The meeting will be facilitated by District staff and the Board.

BUDGET

Operations Evaluation and Strategic Planning Proposal

Task 1 - Existing Facilities and Operations Evaluations			
1.1 - Evaluation of Facilities and Operations			
a	Initial Site Review and Meetings	8,756	
b	Model Development and Analysis	11,128	
<i>1.1 Subtotal</i>		<i>19,884</i>	
1.2 - Operational Recommendations and Alternatives Assessment			
a	Site Security/Access Control	2,227	
b	Traffic Flows Analysis	4,077	
c	Waste Measurement and Management	2,280	
d	Future Project Schedule/Budget Plan (Roads, Buildings, Leachate, Stormwater, etc.)	6,161	
e	Future Building Needs Assessment	6,161	
f	Staff Positions	3,969	
g	Redesign Scale Houses	11,109	
h	Water/leachate handling and treatment methods	4,752	
h	Asbestos, Tire and TENORM Management	13,347	
i	Groundwater Monitoring Comparative Review	4,752	
j	Prepare and Submit Report	1,489	
<i>1.2 Subtotal</i>		<i>60,324</i>	
1.3 - Conceptual Site Layouts, Capital Improvement Plan Schedule and Budgeting Schedule			
a	Fee Schedule	3,236	
b	Long-Term Liability Schedule	3,236	
c	Prepare and Submit Report	20,062	
<i>1.3 Subtotal</i>		<i>26,535</i>	
<i>Task 1 Subtotal</i>			<i>106,742</i>
Task 2 - Long-Term Options and Priorities Development			
2.1 - Workshop 1 - Solid Waste Strategic Planning Committee			
a	Preparation	3,661	
b	Facilitation	11,171	
<i>Subtotal 2.1</i>		<i>14,832</i>	
2.2 - Options Definition			
a	Options Definition, Prepare and Submit Report	17,627	
<i>Subtotal 2.2</i>		<i>17,627</i>	
<i>Task 2 Subtotal</i>			<i>32,459</i>

Operations Evaluation and Strategic Planning Proposal

Task 3 - Evaluate Long-Term Options			
	a Evaluate Options, Prepare and Submit Report	10,445	
<i>Task 3 Subtotal</i>			<i>10,445</i>
Task 4 - Preferred Long-Term Option Development			
4.1 - Preferred Option Refinement			
	a Preferred Option Refinement, Prepare and Submit	10,334	
<i>Subtotal 4.1</i>		<i>10,334</i>	
4.2 - Workshop 2 - Public Outreach Workshop			
	a Preparation	5,002	
	b Facilitation	7,416	
	c Follow-Up	3,568	
<i>Subtotal 4.2</i>		<i>15,986</i>	
<i>Task 4 Subtotal</i>			<i>26,320</i>
Task 5 - Strategic Plan Development			
Strategic Plan Development		27,382	
<i>Task 5 Subtotal</i>			<i>27,382</i>
GRAND TOTAL			203,348

SCHEDULE

Operations Evaluation and Strategic Planning Proposal

Task 1 - Existing Facilities and Operations Evaluations	May 2020 - September 2020
Task 2 - Long-Term Options and Priorities Review	October 2020 - January 2021
Task 3 - Evaluate Long-Term Options	February 2021
Task 4 - Preferred Long-Term Option Development	March 2021 - June 2021
Task 5 - Strategic Plan Development	July 2021 - August 2021



FREMONT COUNTY SOLID WASTE DISPOSAL DISTRICT

Member of Wyoming Solid Waste and Recycling Association (WSWRA) . P.O. Box 1400
Lander, WY 82520
telephone 307.332.7040
fax 307.332.5013
trashmatters.org

May 5, 2020

Fremont County Solid Waste Disposal District
Board of Directors
PO Box 1400
Lander, WY 82520

Re: Proposed Fiscal Year 2020-2021 Operating Budget – Summary

Board,

The District's accounting contractor (i.e. Susan Brodie) and I have been working the past few months to generate a draft proposed operating budget for fiscal year 2020-2021. During the week of April 20, 2020, the draft proposed operating budget documents were provided to the District's Budget Committee members (i.e. Mark Moxley, Rick Klaproth, Gary Weisz, and Rob Dolcater). On April 28, 2020, we met with the District's Budgeting Committee to review in detail the draft proposed budget with all four committee members participating. The committee was supportive of the draft proposed budget, requesting that a narrative of the budget highlights to be drafted for the full Board in preparation of their recommendation to the Board at the May 2020 Board meeting.

Included with this document are three attachments that review in detail the prior year actuals, the projected year-end values, and the proposed values. The three attachments are (1.) The Budget Summary that briefly shows the final draft proposed revenues, expenses, cash carry-over amount, reserves, and carry-over bills. (2.) The Revenue Summary that defines the expected revenues, including the taxes (i.e. Auto tax & Mill Levy), grant monies, investment returns, a land lease, recycling, compost sales (that we actually do not retain, all directed to the City of Riverton), possible sale of assets in the form of replaced equipment, and the user fees. (3.) The Expenses Summary that walks everyone through each budgetary line item.

A detailed summary of the more significant budget highlights are as follows:

- Revenues:
 - o A 10% reduction in the mill levy as relayed by the County Assessor.
 - o The grant revenue associated with the Shoshoni Landfill Closure remains; however, a portion of the grant has been paid to the District for approved engineering work (i.e. permitting). Remaining funds are available to the District as we work towards the closure.
 - o The listed sale of assets are tied to potential trade values or sales of our used backhoes in the event that we pursue replacement. The values are conservative as to not falsely inflate revenues.

- The projected user fees are lower than the realized revenues from the prior two years, more in line with the years prior without the large-scale demolition projects county-wide.
 - Our cash reserve remains set at 90-days operating costs (i.e. \$750,000) as encouraged by the County.
 - As the budget is drafted and assuming the carry-over is accurate, we are looking to direct \$1,847,474 into our Closure/Post-Closure/Future Development account.
- Expenses:
- As with prior year's we have budgeted for a full staff.
 - No wage adjustment was included.
 - A slight reduction in our Worker's Compensation due to continued safe behavior, avoidance of lost-time accidents, and fulfilling policy criteria.
 - An approximate 4.35% increase in our health benefit.
 - A 35% increase (\$8,726) in our non-liability insurance on our buildings, equipment and vehicles through Wyoming Association of Risk Management (i.e. WARM) due to our pool increase.
 - We have a sizable amount allocated to our equipment line item to cover intended replacement of our three late 1990's era backhoes in the 10,000 hour range rapidly becoming unreliable (\$136,000/each) / a new semi-tractor to replace a daily waste hauling tractor that will then be utilized to assist with leachate hauling and pulling a side-dump (\$150,000) / a new side-dump trailer to allow increased efficiency in hauling soils and aggregate to complement our one side-dump (\$80,000) / a new utility tractor with rear mower that will be used for weed maintenance and used with our seeder for landfill reclamation (\$50,000) / a new pickup with snow plow to add a pickup to our fleet and assist with the regular snow removal onsite in areas our heavy truck with snow plow cannot access (\$58,000) / a wire feed welder and torch (\$5,000) / and a chop saw (\$1,200).
 - Our infrastructure improvements include completion of the Dubois excavation now that we have completed filling activities and created a suitable location for access soils to be stockpiled (\$550,000) / milling the failing asphalt entrance road into the Sand Draw Landfill (\$15,000) / aggregate to assist with the surfacing after the Sand Draw Landfill entrance is milled and graded (\$20,000) / fence replacement projects around our old closed landfills near Hudson, Jeffrey City and Pavillion (\$25,000/each).
 - Our audit line item decreased by almost \$6,000 with the newly approved financial auditors.
 - The engineering line item is significant; however, there are redundancies that will not be pursued depending on how the year progresses. The standard year-after-year workloads are the technical assistance (\$40,000) / capacity audits (\$36,500) / environmental monitoring (\$88,500) / surveying (\$12,000) / and CIP Model Updates (\$17,500). New potential workloads include the strategic planning project (\$204,000) / groundwater statistical methodology review project (\$43,000) / the Dubois excavation project plan set (\$12,000) / the Shoshoni Landfill closure project (\$150,000) / and possibly a Lander transfer station design project (depending on how the strategic planning project goes) (\$250,000). With large-scale changes looming over us with a landfill closure at Shoshoni, the Lander Landfill closing soon, and the need to work on a transfer station at Lander, we will be observing large engineering expenses in the coming years.

BUDGET SUMMARY

PAGE 1 - BUDGET SUMMARY

TOTAL CASH REQUIREMENT (EXPENSES)

TOTAL CASH & ANTICIPATED REVENUES

ADDITIONAL FINANCIAL SUPPORT REQUIRED
MILL LEVY REVENUES

	ACTUAL					BUDGET		
	YE 6/30/15	YE 6/30/16	YE 6/30/17	YE 6/30/18	YE 6/30/19	2/29/2020	PROJECTED YE 20	2020-2021
	3,909,940	2,973,761	3,296,571	3,298,109	3,951,490	2,523,027	3,567,743	7,300,650
	3,124,126	3,046,471	3,110,169	3,625,157	5,702,161	5,862,891	7,276,795	5,419,856
	2,759,135	2,758,371	2,037,358	1,901,514	1,981,302	1,377,983	2,068,841	1,880,794
								1,880,794
								1,880,794

PAGE 2 - BUDGET MESSAGE NARRATIVE

NET INCOME (LOSS) / OVER (UNDER) BUDGET

PAGE 3 - CASH AND ANTICIPATED REVENUES

TOTAL EST. CASH & INVESTMENTS-END FISCAL YR

LESS: UNPAID BILLS PRECEDING FISCAL YEAR

CASH & CLOSURE RESERVES

CASH AVAILABLE

ANTICIPATED REVENUES (NOT INCLUDING MILL LEVY)

TOTAL CASH & ANTICIPATED REVENUE

	1,973,321	2,831,081	1,850,956	2,228,562	3,731,973	4,717,847	5,777,893	0	BUDGETED INCOME/(LOSS), WILL =0
	6,663,209	6,663,209	11,264,889	13,544,461	17,383,858	19,000,000	19,000,000	19,000,000	ESTIMATE
			180,718	165,305	269,544	150,000	150,000	150,000	ESTIMATE
	4,091,270	7,896,526	9,826,512	11,723,496	14,612,996	15,367,116	15,367,116	17,214,590	RESTRICTED CASH (PY + CY ADDITIONS)
	0	0				3,482,884	3,482,884	1,635,410	
	3,124,126	3,046,471	3,110,169	3,625,157	5,702,161	2,380,007	3,793,911	3,784,446	FROM REVENUE/RESERVE PG
	3,124,126	3,046,471	3,110,169	3,625,157	5,702,161	5,862,891	7,276,795	5,419,856	

	ACTUAL					2/29/2020	PROJECTED YE 20	PROPOSED / FINAL 2020-21	2020-21 NOTES
	YE 6/30/15	YE 6/30/16	YE 6/30/17	YE 6/30/18	YE 6/30/19				
MISC TAX ASSESSMENTS									
AUTO	336,117	324,680	323,321	323,602	330,901	12,793	320,000	320,000	
MILL LEVY (.003)	2,759,135	2,758,371	2,037,358	1,901,514	1,981,302	1,377,983	2,068,841	1,880,794	3/17/20 TOTAL VALUE EST PER TARA IS:
MILL LEVY (.003) REPORTED ON SUMMARY PAGE	(2,759,135)	(2,758,371)	(2,037,358)	(1,901,514)	(1,981,302)	(1,377,983)	(2,068,841)	(1,880,794)	626,931,495
OTHER INCOME									
INTERGOVERNMENTAL (EXEMPT PROPERTY)	46,535	40,137	48,391	41,900	42,492	-	42,492	42,000	PY TREND
SLIB GRANT (SAND DRAW)	17,030					-	-		
SLIB: CEASE & TRANSFER GRANT						32,654	32,654	640,346	SLIB GRANT(UP TO 50% OF ACTUAL)
OTHER GRANT/MATCH /MISC REV	1,271	603	2,656	3,575	2,030	117	500	500	
INVESTMENT INCOME EARNED	11,869	47,483	45,060	166,016	399,816	237,870	281,805	180,000	1.0% ON \$18 MILL
INVESTMENT INCOME UNREALIZED			(33,216)	(127,552)	76,218				
UNION CELL PHONE TOWER LEASE	7,279	7,466	7,679	6,832	3,835	-	3,600	3,600	PER CONTRACT (April)
RECYCLING	176,341	105,806	165,128	105,013	83,794	100,222	114,333	70,000	TIN OR ALUM SALES EXPECTED, SCRAP VALUE DOWN
COMPOST SALES	7,769	9,516	10,890	13,441	7,492	3,025	8,538	8,000	PY TREND
SALE OF ASSETS	26,077		-	11,861		-	-	20,000	SALE OR TRADE-IN OF BACKHOES
USER FEES	2,493,838	2,510,780	2,540,260	3,080,469	4,755,583	1,993,326	2,989,989	2,500,000	WORKING AVERAGE, NO MAJOR DEMO PROJECTS
	3,124,126	3,046,471	3,110,169	3,625,157	5,702,161	2,380,007	3,793,911	3,784,446	
RESERVE FUNDS WORKSHEET									
BALANCE OF CASH RESERVE-BEG BUDGET YR	300,000	500,000	500,000	500,000	750,000	750,000	750,000	750,000	EST 3 MONTHS OPERATING EXP
LANDFILL CLOSURE/POST CLOSURE - BEG BUDGET Y	2,334,218	3,591,270	7,396,526	9,326,512	10,973,496	13,862,996	13,862,996	14,617,116	
+ AMT TO BE ADDED TO CASH RESERVE	200,000			250,000					16,464,590
+ AMT TO BE ADDED TO CLOSURE/POST CLOSURE RESER	1,257,052	3,805,256	1,929,986	1,646,984	2,889,500	754,120	754,120	1,847,474	CLOSURE & POST-CLOSURE FUND
BALANCE IN RESERVE FUND	4,091,270	7,896,526	9,826,512	11,723,496	14,612,996	15,367,116	15,367,116	17,214,590	

EXPENSES

	ACTUAL							2/29/2020	PROJECTED YE 20	PROPOSED / FINAL 2020-21	2020-21 NOTES
	YE 6/30/15	YE 6/30/16	YE 6/30/17	YE 6/30/18	YE 6/30/19						
WAGES:											
O OPERATIONS	768,319	734,124	754,268	731,831	743,473	524,247	799,835	876,700	full employment for 2020-21 26 FT, 2 FTE temps		
A ADMINISTRATION	345,202	320,497	326,185	331,140	333,757	227,887	339,283	334,200	5 FULL TIME (included in 26 FT above)		
I VAC/SICK LIAB (unused pd)	62,121	6,722	6,256	10,053	1,654	310	1,500	15,000	CONSERVATIVE AVG, POSSIBLE RET L/T EMP		
TOTAL WAGES										1,140,618	1,225,900
INDIRECT PAYROLL COSTS											
I FICA/MEDICARE	85,554	76,176	77,731	76,142	74,679	52,307	78,461	88,800	BASED ON FULL EMPLOYMENT		
I WORKERS COMP	33,035	35,092	37,094	31,500	42,400	19,037	28,556	30,200	EST NEW RATE IS 2.46%, (WAS 2.53%)		
I UNEMPLOYMENT	14,155	18,835	13,704	7,476	1,850	5,898	8,847	15,000	CONSERVATIVE AVERAGE		
I RETIREMENT	159,351	148,386	147,330	144,068	148,683	107,088	160,632	177,900	INCREASE RATES FOR BOTH ER & EE		
									APPROX INCREASE 4.5% IN ACTUAL RATES. BUDGET ASSUMES FULL EMPLOYMENT. EMPLOYEE COST SHARE ALSO INCREASED		
I HEALTH INS/HEALTH BENEFITS	296,514	211,589	229,378	239,201	301,462	200,359	300,539	342,000			
I HSA CONTRIBUTIONS	33,000	40,964	32,042	32,250	32,750	21,583	32,375	42,000	\$1,000/YR SINGLE (10), \$2,000/YR FAMILY (16)		
I HRA COMPONENT		47,650	31,651	26,393	8,802	16,217	24,326	74,550	HRA w/ 50% UTILIZATION (10 Single, 16 Family)		
I TOTAL HEALTH BENEFITS											
TOTAL WAGES + BENEFITS										1,996,350	
NUMBER FTE											
AVERAGE PYRL/FTE											Budget for full employment 26 FT, 2 PT FTE
INSURANCE											
I LIABILITY	12,989	11,120	9,349	7,837	8,761	0	7,776	9,000	ESTIMATED NEW RATE		
I BLDGS, VEHICLE, EQUIP	26,978	23,997	27,328	35,488	24,448	24,893	24,893	34,000	EST FROM WY ASSN OF RISK MGMT (\$33,619)		
I BOND (EMPLOYEES)	150	100	100	100	200	75	200	100	1 RENEWAL (next notary renewal 11/2022)		
TOTAL INDIRECT										828,550	
CAPITAL OUTLAY BUDGET											
									3 BACKHOES, SEMI TRACTOR, SIDE DUMP, SM FARM TRACTOR W/ MOWER, P/U W/ SNOW PLOW, WIRE FEED WELDER W/ TORCH, CHOP SAW		
C EQUIPMENT	706,137	16,438	182,661	39,329	242,850	486,767	501,000	752,200			
C INFRASTRUCTURE IMPROVEMENTS	6,442	26,605	2,618	55,682	642,648	17,931	20,000	660,000	DUB EXCAVATION, ROTO MILL SD ENTRANCE, GRAVEL SD ENTRANCE, FENCE CLOSED LF-HUDSON, JC, PV		
C OFFICE EQUIPMENT	15,192	0	2,403	22,347	6,470	5,508	7,500	15,000	OFFICE EQUIP REPLACEMENT, SOFTWARE UPGRADES		
TOTAL CAPITAL OUTLAY										528,500	1,427,200

EXPENSES

	ACTUAL							PROPOSED / FINAL 2020-21	2020-21 NOTES
	YE 6/30/15	YE 6/30/16	YE 6/30/17	YE 6/30/18	YE 6/30/19	2/29/2020	PROJECTED YE 20		
OPERATIONS BUDGET									
O WAGES (ABOVE)	768,319	734,124	754,268	731,831	743,473	524,247	799,835	876,700	
OPERATING SUPPLIES									
O FUEL, LUBE, FILTERS	230,451	184,791	177,295	171,981	182,906	116,473	174,710	200,000	ALLOW FOR INCREASE IN PETRO PRICE
O SAFETY	22,232	29,239	28,884	22,842	23,885	10,962	24,443	30,000	UNIFORMS, VESTS, GLOVES, SAFETY REIMB ALLOW, SUB, ABUSE TESTING, BACKGRND CHKS, FIRE EXT, FIRST AID, RADIOS, ETC.
O TOOLS	5,984	7,876	3,503	3,813	5,692	3,516	7,274	7,000	PARTS WASHER, CORDLESS GREASE GUNS, GENERAL TOOLS, SPECIALTY TOOLS, MISC
O SUPPLIES	13,031	11,601	15,776	7,429	14,853	7,322	10,983	17,000	ALLOW FOR COVID 19 SUPPLIES
O TIRES	41,264	15,603	41,397	28,277	19,424	9,788	14,682	55,000	SCRAPER TIRES X2, DRVR TIRES X3, LOADER TIRES X2, TRLR TIRES X2, STEER X3, P/U TIRES X2, REPAIRS, MISC
O BALE WIRE	3,799	0	0	0	0	0	7,081	9,000	POTENTIAL ORDER
O BALER REPAIRS	6,893	3,027	411	10,856	19,094	7,150	10,725	35,000	CONTINGENCY FOR COMP SYS, RAMS, CAMERA SYS
O HEAVY EQUIP REPAIRS	154,624	57,968	66,211	168,642	128,124	73,160	109,740	274,450	D6 UNDERCARRIAGE, D8 DRIVE TRAIN, BACKHOE ENG, 816 DIFF/BRAKES/TRANS/TORQUE CONVERT/PUMPS, WALKING FLOOR TRLR, WF TOP, CUTTING EDGES, WINDSHIELDS, 906 FENDER/LIGHTS, 816 F2 CLEANERS, SCRAPER FRNT END, DIESEL P/U REPAIRS, SERV TRK INJECTORS
O LEASE/RENTALS	21,495	22,530	26,924	27,285	20,762	14,486	21,729	30,000	CONSERVATIVE AVERAGE
OTHER (OPERATIONS)									
O TRANSFER STATIONS	1,057	470	1,846	922	5,366	0	3,000	4,000	RECEIPTS, LOCKS/KEYS, FENCE/GATE REPAIR, GRAVEL
O WRIR TRANSFER STATIONS	250,000	255,000	250,000	250,000	255,000	173,808	260,000	265,000	NEW CONTRACT
O SITE MAINTENANCE	43,576	24,552	46,871	34,556	94,414	18,324	27,486	160,500	RIV/SD AGGREGATE, LINDR/DUB AGGREGATE, LINDR SUPER BLKS, SIGNAGE, WINDSCREEN MATERIALS, RIV PAINT, ALT COVER, SEEDING, MISC., TIRE SHREDDING
O FIN ASSURANCE, REG FEES/EXP	713	1,513	728	3,225	834	200	2,800	5,000	EMISSION \$3K, FIN ASSUR. \$1K, PERMITS \$1K (POTENTIAL CHANGE IN GUIDELINE)
O RECYCLING/HHW & CCE	79,886	141,438	159,201	147,754	113,137	84,156	126,200	150,000	E-WASTE, MOTOR OIL, CES, CLEAN-UP EVENTS + LINDR RECYL AREA CONCRETE, RIV RECYL AREA, SIGNS
O BAD DEBITS	0	1,201	2,565	0	51	(43)	0	1,000	POTENTIAL WRITE OFF OLD ACCTS
O LANDFILL CLOSURE	0	0	0	0	0	0	0	1,400,000	SHOSHONI FY 2020-21
O UTILITIES	162,611	186,526	232,333	156,824	124,588	82,680	124,020	165,000	PY TREND & MRKT FLUX
O SCALE HOUSES	13,879	16,166	17,268	19,120	18,641	18,036	27,054	25,000	PY TREND & ALLOW FOR REPAIRS
TOTAL OPERATIONS	1,819,814	1,693,625	1,825,481	1,785,357	1,770,244	1,144,265	1,751,762	3,709,650	

EXPENSES

	ACTUAL						2/29/2020	PROJECTED YE 20	PROPOSED / FINAL 2020-21	2020-21 NOTES
	YE 6/30/15	YE 6/30/16	YE 6/30/17	YE 6/30/18	YE 6/30/19					
ADMINISTRATION BUDGET										
A WAGES (FROM ABOVE)	345,202	320,497	326,185	331,140	333,757	227,887	339,283	334,200		
TRAVEL, SEMINARS, TRAINING										
A BOARD TRAVEL, SEMINAR, TRAINING	5,418	4,669	4,057	3,410	2,050	1,683	2,525	5,500	MILEAGE, MEALS, SEMINARS	
A STAFF TRAVEL, SEMINAR, TRAINING	7,866	8,152	6,303	7,184	13,384	5,018	7,527	10,000	STAFF TRAINING (WSWRA,HAZ PCB), SITE VISITS, SEMINARS, XMAS PARTY	
CONTRACTUAL										
A LEGAL	8,685	11,500	8,918	11,715	8,142	4,889	7,334	15,000		
A AUDIT	9,800	9,950	9,950	9,950	10,000	10,000	10,000	4,050	PER CARVER, FLOREK & JAMES BID	
A ENGINEERING	159,015	206,694	254,568	356,630	210,418	115,512	173,268	853,500	B&M: DUBOIS EXCAVATION PLANS, CAPACITY AUDITS, TECH ASST, CIP UPDATE, SURVEY, STRATEGIC PLAN, LINDR TS DESIGN, TRHY: TECH ASST, ENV MONITOR, SHO CLOSURE, GW STATS & CLASSIFICATION	
A PUBLIC COMMUNICATONS (MRKTG)	1,656	2,044	3,406	10,572	9,170	1,928	4,292	10,000	PUBLIC COMMUNICATION	
A ACCOUNTANT	37,350	23,175	22,748	19,800	22,150	23,775	30,000	30,000	PY TREND / UNKNOWN	
A CONTRACT SERVICES	750	5,408	2,500	0	378	0	0	10,000	GENERAL/UNKNOWN	
OTHER										
A OFFICE SUPPLIES	6,463	6,555	6,018	6,338	6,657	3,080	4,620	10,000	GENERAL SUPPLIES, COVID-19	
A OFFICE EQ/MAINT & REPAIRS	4,936	5,941	8,566	7,122	5,016	6,211	9,317	10,000	TCI, TECH SUPPORT FOR CONVERSION	
A POSTAGE	2,656	1,582	2,689	1,553	1,651	1,437	2,156	3,000	CONSERVATIVE AVERAGE, PERMITTING NOTIFICATIONS	
A ADVERTISING	8,059	1,801	3,499	3,795	3,294	989	1,484	5,000	MEETINGS, JOB ANNOUNCEMENTS, OTHER	
A BANK FEES	6,592	8,494	12,038	15,677	17,522	18,380	27,570	35,000	INCREASE CC USAGE	
TOTAL ADMIN										
D DEBT SERVICE PRINCIPAL	604,448	616,462	671,445	784,886	643,589	420,789	619,376	1,335,250		
D DEBT SERVICE INTEREST	0	0	0	0	0	0	0	-	ALL DEBT PAID IN FULL	
TOTAL DEBT SERVICE										
A TOTAL ADMIN	604,448	616,462	671,445	784,886	643,589	420,789	619,376	1,335,250		
O TOTAL OPERATIONS	1,819,814	1,693,625	1,825,481	1,785,357	1,770,244	1,144,265	1,751,762	3,709,650		
I TOTAL INDIRECT	723,847	620,631	611,963	610,508	645,689	447,767	668,105	828,550		
C TOTAL CAPITAL OUTLAY	761,831	43,043	187,682	117,358	891,968	510,206	528,500	1,427,200		
D DEBT SERVICE								-		
TOTAL CASH REQUIREMENT										
	3,909,940	2,973,761	3,296,571	3,298,109	3,951,490	2,523,027	3,567,743	7,300,650		