

GALLATIN SOLID WASTE MANAGEMENT DISTRICT



ANNUAL REPORT
July 1, 2012-June 30, 2013



The Gallatin Solid Waste Management District manages the Logan Landfill and the Bozeman Convenience Site. The Logan Landfill is a modern environmentally regulated state-of-the-art Class II sanitary landfill.
Internal programs include *Special Wastes*Environmental Monitoring*Education*
Recycling

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Letter from the New District Manager



I am pleased to present this year's Annual Report for the Gallatin Solid Waste Management District. This report covers the time period from July 1, 2012 to June 30, 2013.

I accepted the position as District Manager on August 1, 2013. Prior to my promotion to District Manager, I served as the Site Foreman at the Logan Landfill from 2007 to 2013. I have been employed with the District since 2005. I became SWANA certified as a Manager of Landfill Operations in 2006. I am also SWANA certified as a Manager of Household Hazardous Waste and Conditionally Exempt Small Quantity Generator Collection Operations since 2011.

During the past year, the District continued to offer a wide variety of solid waste solutions. This included the operation of the landfill, as well as the many services the District has been developing throughout the county. These services include county wide public recycling sites, recycling educational outreach, e-waste collection, Household Hazardous Waste Program and the operation of the Bozeman Convenience Site. The District will continue to provide a wide range of waste diversion services, which include eighteen public recycling sites, daily e-waste recycling at the Logan Landfill, composting, white goods recycling, waste oil/antifreeze recycling, green wood waste, and household hazardous waste.

Notable capital improvements for fiscal year 2012 included the completion and certification of the partial closure of Cell Two. The closure project was constructed and completed by landfill staff, which resulted in approximate cost savings of \$7,000 per acre for the District. The District purchased a new Aero-master Compost Turner and a 2000 New Holland Ag Tractor for composting operations at the Logan Landfill. The District also developed and implemented a land reclamation plan for the Logan Springs Ranch. The reclamation and improvement of the Logan Springs Ranch is a key component for the potential land exchange with the DNRC.

In the next year, the District will be expanding compost operations at the Logan Landfill, constructing an equipment wash bay at the landfill shop, and developing a long term plan for the future development and expansion of the Logan Landfill.

The Gallatin Solid Waste Management District will continue to provide not only essential services, but also offer alternate disposal options under our umbrella of solid waste management. The District's hardworking, dedicated, and versatile staff, with the input and oversight of the Solid Waste Board, continues to achieve lasting improvements while providing diverse solid waste solutions for the residents of Gallatin County.

This annual report is an important planning tool which helps analyze the many facets of the Gallatin Solid Waste Management District. The report provides insight so we may strategically plan for future solid waste management solutions, while continuing to provide our current level of services. I am excited to play a key role in managing the District's future. The management of solid waste continues to be a challenging and rewarding career. With the current and projected growth of Gallatin County, the District will be instrumental in providing essential solid waste services and remain a valuable asset for Gallatin County.

Sincerely,

Jim Simon

Jim Simon, District Manager
Gallatin Solid Waste Management District

Gallatin Solid Waste Management District

The Gallatin Solid Waste Management District consists of Gallatin County and the Cities of Belgrade, Bozeman, Manhattan, and Three Forks. The District operates as an enterprise fund. The values and operating principles are customer focus that is responsive, prompt, compassionate and provides quality service; Accountability for being responsible and cost effective in the use of public resources; Teamwork that promotes creative cooperation; Communication that is open and honest with sharing of information and ideas and; Professionalism in everything we do by being innovative, qualified, honest, full of integrity, and personal excellence.



Gallatin Solid Waste Management District Board of Directors

The Gallatin Solid Waste Management District, its Board of Directors, Manager and staff, recognize and promote Gallatin County's Vision and Goals: Equate community needs with budgetary decisions; Adhere to the long-term plans; Demonstrate exceptional customer service; Serve as a model for excellence in government; Improve communication within County government, other jurisdictions and our public; To be an employer of choice and maintain high employee retention.

The Gallatin Solid Waste Management Board consists of representatives from the Cities of Belgrade, Bozeman, Three Forks, and Manhattan. Two additional seats are occupied by Members-at-large, and the remaining seat is occupied by a County Commissioner.

The Board of Directors for Fiscal Year 2012 - 2013 are Kevin Handelin, City of Bozeman; Dave Hanson, City of Three Forks (Chairman); Phil Ideson Member at Large (Secretary); Clark Johnson, City of Manhattan; Dan Klemann, Member at Large (Vice-Chairman); Kevin Moriarty City of Belgrade (Treasurer); and R. Stephen White, County Commissioner, Commission District #3.

The Board of Directors Fiscal Year 2012-2013



Left to Right: Dan Klemann, Vice-Chairman (Member at Large); Steve White (County Commission); Dave Hanson, Chairman (Three Forks); Phil Ideson, Secretary (Member at Large); Clark Johnson (Manhattan); Kevin Handelin (City of Bozeman); Bottom Left: Kevin Moriarty, Treasurer (Belgrade)

Gallatin Solid Waste Management Board of Directors Mission Statement

The purpose of the Gallatin Solid Waste Management District is: to provide constituents with cost efficient solid waste services; to provide for the balanced consideration and representation of the diverse views and issues regarding solid waste management; to advocate for the health, safety and welfare of the residents; to manage the processing, reclaiming, storing, transporting, or disposing of waste in ways that protect the ecology of lands in the District; to identify goals, policies and procedures that will aid local jurisdictions in meeting solid waste reduction and recycling goals.



Table 1

*Gallatin Solid Waste Management District Budgets 3-Year Comparison
Final Approved to Actual Budget Expended Fiscal Years 2011, 2012, 2013*

Object of Expenditures	Final Budget Approved FY 2011	Actual Budget Expended FY 2011	Final Budget Approved FY 2012	Actual Budget Expended FY 2012	Final Budget Approved FY 2013	Actual Budget Expended FY 2013
Personnel	\$875,540	\$776,389	\$887,796	\$747,322	\$950,965	\$844,907
Operations	\$1,899,013	\$1,037,070	\$2,454,719	\$2,109,544	\$2,081,529	\$1,852,711
Debt Service	\$917,585	\$917,585	\$938,199	\$938,199	\$392,556	\$380,491
Capital Outlay	\$1,742,000	\$93,738	\$1,112,500	\$500,625	\$1,165,700	\$600,332
Transfers Out	-----	-----	-----	-----	-----	-----
Reserves	-----	-----	-----	-----	-----	-----
Total	\$5,434,138	\$2,824,782	\$5,393,214	\$4,295,690	\$4,590,750	\$3,678,441

Gallatin Solid Waste Management Administration

Daily operations of the Gallatin Solid Waste Management District are administered by professional staff, headquartered at the

Logan Landfill

Gallatin Solid Waste Management District

10585 Two Dog Road

P.O. Box 461

Three Forks, Montana 59752

406.284.4029 or 406.582.2495

Fax: 406.582.2491

Website

<http://www.gallatin.mt.gov/DISTRICT>



Gallatin County has operated the Logan landfill since the 1960's. In the 70's the Landfill was known as Refuse District #1. The operation of the landfill was contracted out. The first Refuse Board #1 oversaw operations. Over the years, with licensing, and law changes it became the Gallatin Solid Waste Management District. In July of 2004, the District took over the operation of the Logan Landfill from the contractor hired to run the landfill. At that time, the first District Manager was hired. The construction trailer was purchased in 2005, to administer the Gallatin Solid Waste Management District's Operations. It was first set up in the Phase II Cell with the old scalehouse (1988) and the old shop (1972). After the Administration Building was completed in 2009, the construction trailer was transported to the Bozeman Convenience Site and remodeled to become the new Bozeman Convenience Site scalehouse.



Construction Trailer for Administration at Logan purchased in 2005.



We moved into the new administration building in April 2009. The sod and sprinkler system were installed in 2013.



Dawn Chretien
Office Manager



Susan Dellinger
Accountant

Gallatin Solid Waste Management Operations

Logan Landfill



Logan Landfill Shop



The old shop built in 1972 with the original Logan Landfill white and black lettered sign on the top.



The new shop constructed in May 2009.



Kurt Dykema

The Gallatin Solid Waste
Management District Mechanics



Mike SeeFried

Gallatin Solid Waste Management District Operators

Logan Landfill



Ray Harrison



Jesse Hermanson



Mitch
Davies



Scott Brenden



Jesse Ziegler



Jim Simon

Site Maintenance

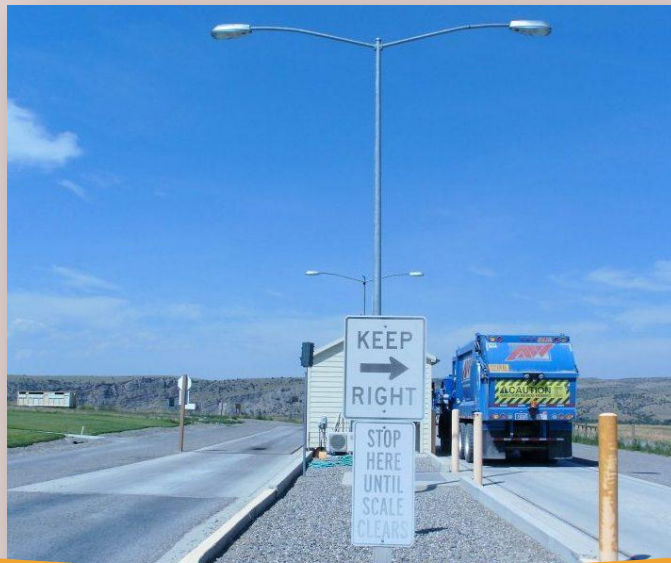
Site Foreman

Jim Simon was hired in January 2005 as an operator. He became Site Foreman in 2007. He was the Site Foreman during this fiscal year, and one of the Interim Managers when the Manager left. He was promoted to District Manager August 1, 2013.

Logan Landfill Scalehouse & Bozeman Convenience Site



Logan Landfill 2005



Logan Landfill Today



Bozeman Convenience
Site 2008



Bozeman Convenience Site Today

Logan Landfill and Bozeman Convenience Site Scale House Operators



Janet Lane



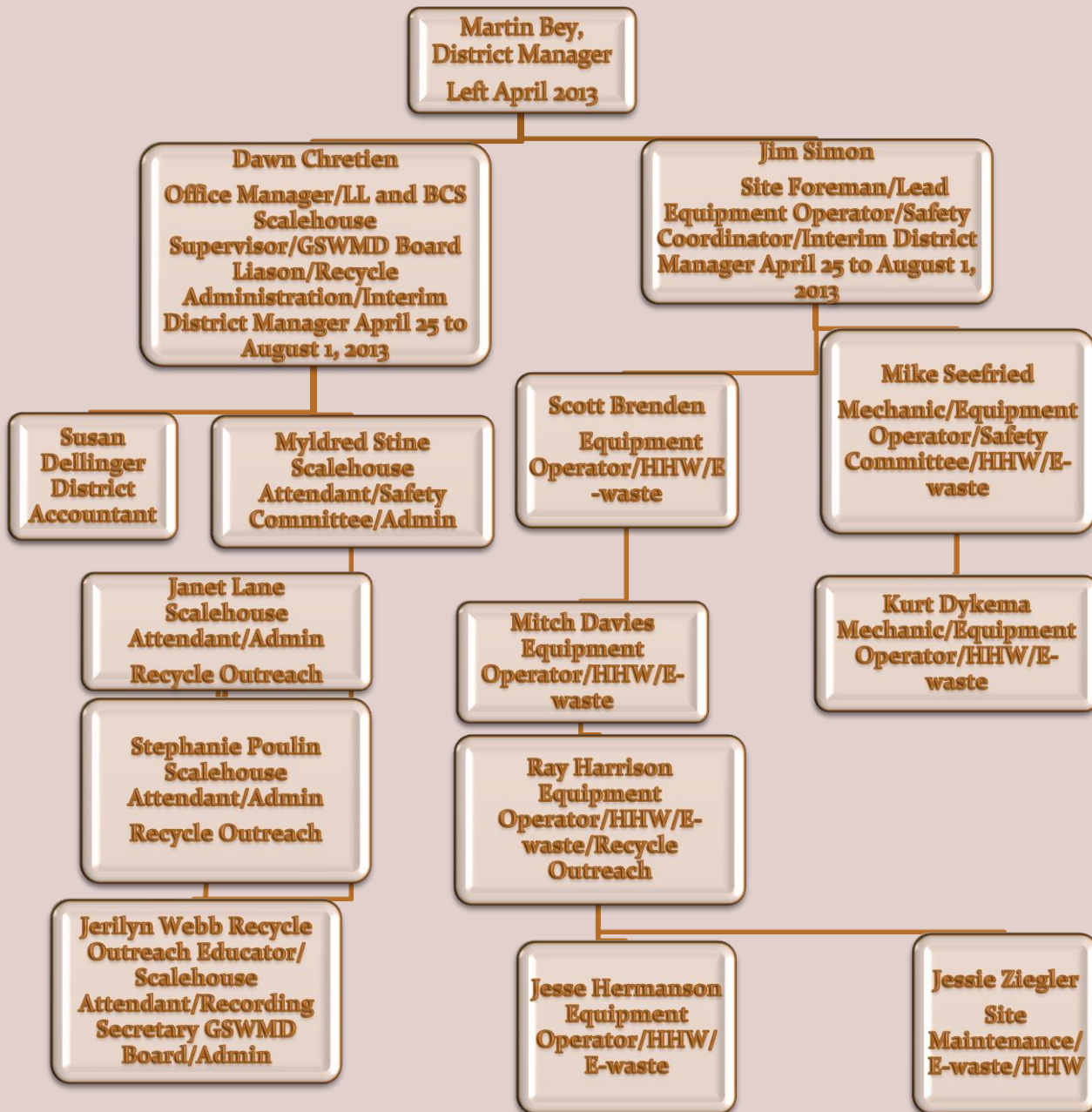
Myldred Stine



Stephanie Poulin

Gallatin Solid Waste Management District Organizational Chart

Martin Bey left the District Manager's position in April 2013. Interim Directors were Jim Simon, Site Foreman, and Dawn Chretien, Office Manager. Jim Simon was hired as the new District Manager as of August 1, 2013.



Operations at the Logan Landfill District Tonnages

Between July 1, 2012, and June 30, 2013, the total waste disposed of at the Logan Landfill was 103,473.52 tons. The seven primary components of the waste stream included approximately 70,504.49 (68%) tons of municipal solid waste, of which, 66,079.31 (94%) tons were disposed of by commercial carriers and 4,425.18 (6%) tons by the general public. Light construction waste disposed of totaled 5,394.06 (5%) tons, of which, commercial carriers disposed of approximately 4,998.91 (93%) tons and 395.16 (7%) tons by the general public. Heavy construction tonnage totaled 78.55 (>1%) tons, of which, 76.05 (97%) tons was from commercial carriers and 2.5 (3%) tons from the general public. Class IV totaled 20,423.19 (20%) tons, of which, 19,531.68 (96%) from commercial carriers and 891.51 (4%) tons from the general public. Compost collected totaled 2,037.82 (2%) tons, of which, 2,014.91 (99%) came from commercial carriers and 22.90 (1%) tons were from the general public. E-waste disposed of totaled 83.74 tons (<1%), of which, 25.14 (30%) came from commercial carriers and 58.60 (70%) came from the general public. The remainder of the miscellaneous waste stream components disposed of totaled 4,951.67 tons (5%), of which 4,820.96 (97%) came from commercial carriers and 130.71 (3%) came from the general public (Table 2: Tonnages & Components). This fiscal year tonnages were down 2,191.82 tons from the previous fiscal year of 105,665.34 tons.





Wood Chipping



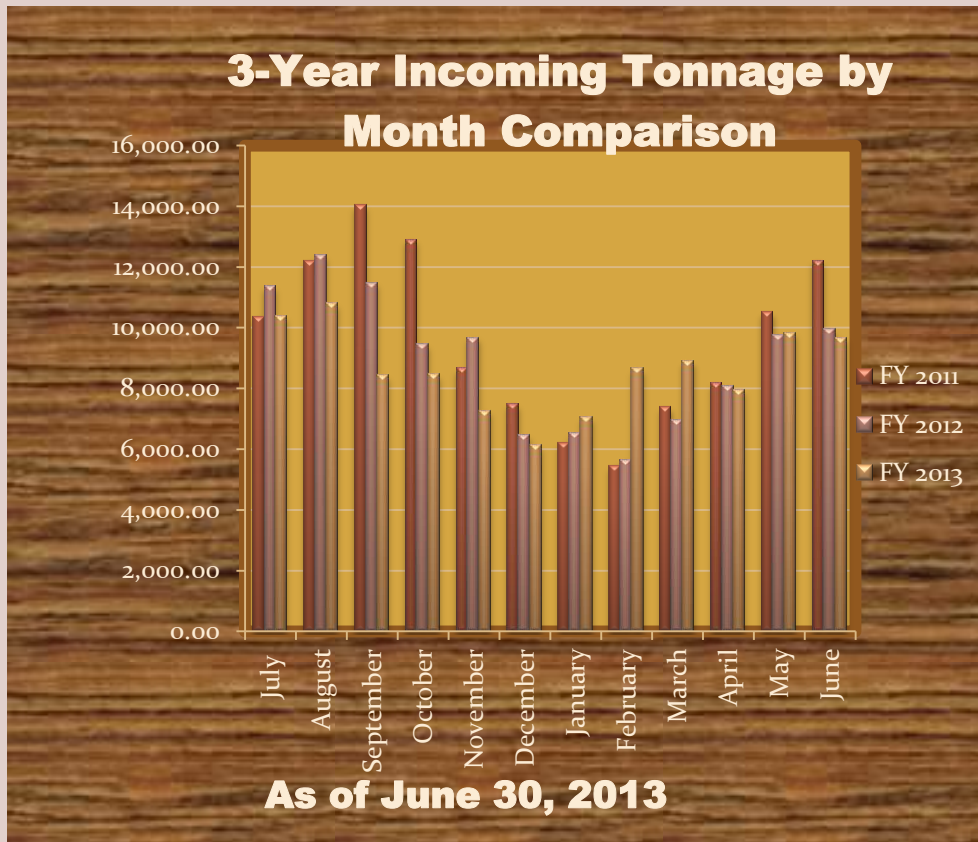
Metal Diversion
Logan Landfill

Table 2

Tonnages & Components July 1, 2012 to June 30, 2013

Primary Components	Total Tons	% Tons	Tons Commercial	% Tons	Tons Public	%Tons	Total % of Commercial & Public Tonnages
Municipal Solid Waste (MSW)	70,504.49	68%	66,079.31	94%	4,425.18	6%	100%
Light Construction	5,394.06	5%	4,998.91	93%	395.16	7%	100%
Heavy Construction	78.55	<1%	76.05	97%	2.5	3%	100%
Class IV	20,423.19	20%	19,531.68	96%	891.51	4%	100%
Compost	2,037.82	2%	2,014.91	99%	22.90	1%	100%
Miscellaneous	4,951.67	5%	4,820.96	97%	130.71	3%	100%
E-Waste	83.74	<1%	25.14	30%	58.60	70%	100%
Totals	103,473.52	100%	97,546.96	94%	5,926.56	6%	100%

Graph 1



District Revenues

The Revenue from the tipping fees at the Logan Landfill between July 1, 2012, and June 30, 2013, was \$3,252,349.19. The seven primary components of the revenue collected are municipal solid waste totaled \$1,898,983 (59%) of the waste stream, of which, \$1,750,503 (92%) came from commercial carriers and \$148,480 (8%) from the general public. Light construction totaled \$258,930 (8%) of the waste stream, of which, \$239,827 (93%) came from commercial carriers and \$19,103 (7%) came from the general public. Heavy construction totaled \$4,551 (<1%) of the waste stream, of which, \$4,407 (97%) came from commercial carriers and \$144 (3%) came from the general public. Class IV totaled \$977,939 (30%) of the waste stream, of which, \$938,943 (96%) came from commercial carriers and \$38,996 (4%) came from the general public. Compost earned \$16,185 (<1%) of the waste stream, of which, \$15,527 (96%) was from commercial carriers and \$658 (4%) came from the general public. E-waste collected totaled \$4,171 (<1%) of the waste stream, of which \$1,230 (30%) was from commercial carriers, and \$2,941 (70%) was from the general public. The remainder of the revenue collected from miscellaneous fees totaled approximately \$91,590.19 (3%) of the waste stream, of which, \$67,783.19 (74%) came from commercial carriers and \$23,807 (26%) came from the general public (Table 3: Revenue & Components). The revenue decreased \$373,107.35 from the last fiscal year's revenue of \$3,625,456.54 to this fiscal year's revenue of \$3,252,349.19.

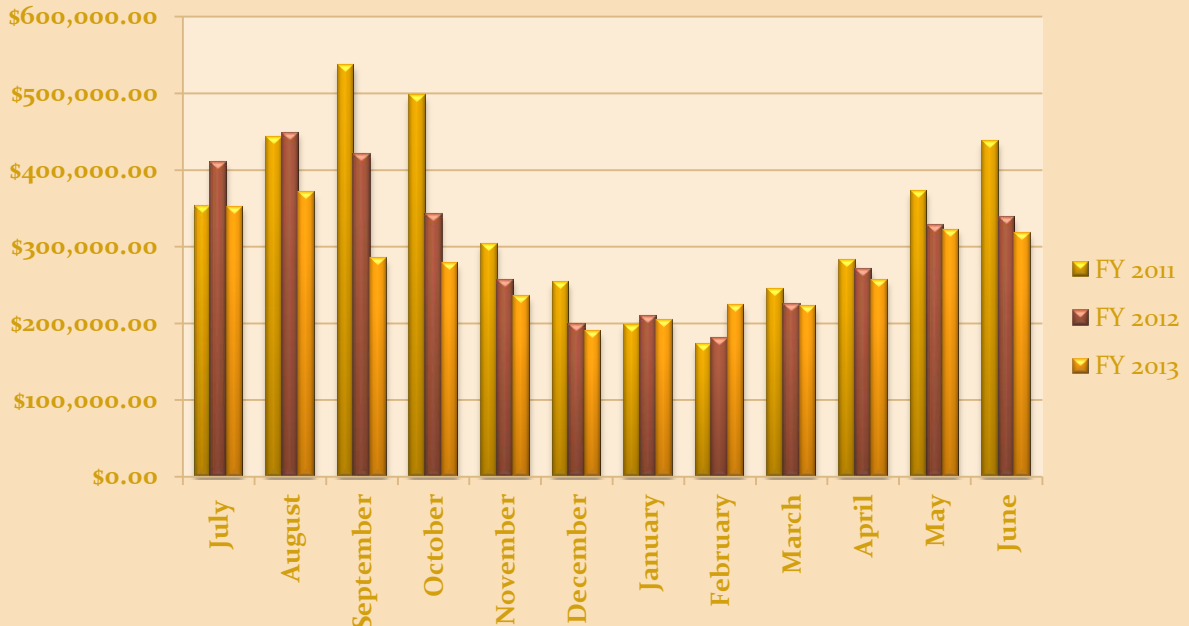
Table 3

Revenue & Components July 1, 2012 to June 30, 2013

Primary Components of Revenue	Total Revenue	% Comp	Revenue Commercial Customers	% Comp	Revenue General Public	% General Public	Total % Com & Public
Municipal Solid Waste (MSW)	\$1,898,983	59%	\$1,750,503	92%	\$148,480	8%	100%
Light Construction	\$258,930	8%	\$239,827	93%	\$19,103	7%	100%
Heavy Construction	\$4,551	<1%	\$4,407	97%	\$144	3%	100%
Class IV	\$977,939	30%	\$938,943	96%	\$38,996	4%	100%
Compost	\$16,185	<1%	\$15,527	96%	\$658	4%	100%
E-Waste	\$4,171	<1%	\$1,230	30%	\$2,941	70%	100%
Misc	\$91,590.19	3%	\$67,783.19	74%	\$23,807	26%	100%
Totals	\$3,252,349.19	100%	\$3,018,220.19	93%	\$234,129	7%	100%

Graph 2

3 -Year Revenue Comparison 2011, 2012, 2013



As of June 2013

Performance at the Logan Landfill

Table 4 shows the landfill performance over the last eight periods and the average to date. The overall space utilization over the last period as measured by the volume per ton ratio was 1.81 CY/Ton. This was 46% more air space utilization than the last time period. The overall performance of the landfill is measured by the volume per ton ratio. The two components which directly impact the overall landfill performance are the compacted waste density and the waste-to-soil ratio. The increase in air space usage is related to the Phase 3 accepting Class IV material between January 2, 2012, and May 8, 2012, due to the landfill closing the Class IV area. The Class IV area was closed to avoid problems of blowing litter during the windy spring and winter months.

The site achieved a compacted waste density of 1,378 LB/CY over the last period. This is continued excellent compaction that the landfill staff should be commended for. The industry standard for compacted waste density at landfills which operate 826-equivalent compactors is 1,200 LB/CY. The District staff is far exceeding that metric with the operation. This high compaction is due to dedicated and consistent application of compaction techniques in conjunction with quality equipment and operators. The District will continue with the compaction techniques it currently uses on the site.

The overall waste-to-soil ratio for the time period was 3.97:1. This is 31% increase in soil usage over the previous period. The District will continue to utilize the approved alternative daily cover as often as possible in lieu of soil.

Great West Engineering, Inc., the engineering company of record, did not survey Phase 2 cell due to only 4.8% of the total waste was placed in the cell. The Phase 2 cell will be surveyed during the next performance evaluation survey.

The landfill performance for this time period shows more air space utilization, lower compacted waste density, and lower waste to soil ratio. This lower performance can be linked to the Class IV waste being routed to Phase 3 cell between January 2, 2012, and May 8, 2012, due to the Class IV area being closed. Class IV materials are more difficult to compact, require more dirt to cover the material on a daily basis, thus resulting in more air space utilized.

In summary, the industry standard for landfills this size is a compacted waste density of 1,200 LB/CY and a 3:1 waste-to-soil ratio which results in an overall volume per ton performance of 2.22 CY/Ton. The overall performance measured by GPS over this last period was 18% better than standard landfill performance metrics. The landfill staff are commended for obtaining this outstanding waste density and overall landfill performance, which insures the landfill life is maintained and in this case, actually extended via excellent performance criteria.

Table 4 Landfill Cells Phase 2 & 3 Performance

Gallatin County Landfill Municipal Solid Waste Cells Phase 2 & Phase 3 Performance Analysis Summary												
	05/18/05- 10/15/05	10/16/05- 03/30/06	03/31/06- 11/08/06	11/08/06- 10/29/07	10/29/07- 8/12/08	8/12/08- 4/16/09	4/17/09- 11/25/09	11/26/09- 6/28/2010	6/28/2010- 4/11/2011	4/11/2011- 12/8/2011	12/8/2011- 10/10/2012	Total to Date
Total Fill Volume	41,836 CY	56,005 CY	123,015 CY	218,970 CY	157,620 CY	112,656 CY	91,484 CY	61,328 CY	81,190 CY	66,261 CY	118,087 CY	1,128,452 CY
Soil Volume	0	0	18,732 CY	38,500 CY	36,846 CY	22,310 CY	13,858 CY	10,526 CY	15,014 CY	9,738 CY	23,759 CY	189,283 CY
Waste to Soil Ratio	NA	NA	5.6:1	4.7:1	3.3:1	4.05:1	5.6:1	4.83:1	4.41:1	5.80:1	3.97:1	4.96:1
Tonnage Accepted	28,720 Tons	43,646 Tons	77,587 Tons	116,490 Tons	84,395 Tons	62,770 Tons	55,018 Tons	42,254 Tons	60,187 Tons	53,484 Tons	65,028 Tons	689,579 Tons
Compacte d Waste Density	1,373 LB/CY	1,559 LB/CY	1,488 LB/CY	1,291 LB/CY	1,397 LB/CY	1,390 LB/CY	1,417 LB/CY	1,663 LB/CY	1,819 LB/CY	1,892 LB/CY	1,378 LB/CY	1,468 LB/CY
Volume Per Ton Ratio	1.46 CY/Ton	1.28 CY/Ton	1.59 CY/Ton	1.88 CY/Ton	1.88 CY/Ton	1.79 CY/Ton	1.66 CY/Ton	1.45 CY/Ton	1.35 CY/Ton	1.24 CY/Ton	1.81 CY/Ton	1.63 CY/Ton

Class IV Area Performance Evaluation

Great West measured Class IV performance since the Class IV area opened. Class IV materials are more difficult to obtain high compaction levels because of the nature of the waste. Industry standard metrics for Class IV landfills are 750 LB/CY compacted waste density and a waste-to-soil ratio of 6:1. This results in an overall volume per ton ratio of 3.1 CY/Ton. Table 5 shows that the landfill is exceeding industry metrics the last four time periods with the Class IV operation.

Table 5 Landfill Class IV Performance Analysis

	4/17/2009	11/26/2009	7/7/2010	4/14/2011	12/8/2011	
	11/25/2009	7/7/2010	4/14/2011	12/8/2011	10/10/2012	Total
Total Fill Volume	33,767 CY	20,768 CY	46,752 CY	51,699 CY	28,538 CY	181,524 CY
Soil Volume	3,780 CY	2,285 CY	6,432 CY	6,977 CY	6,225 CY	25,699 CY
Waste to Soil Ratio	7.93:1	8.09:1	6.27:1	6.40:1	3.58:1	6.06:1
Tonnage Accepted	14,557 T	9,175 T	29,381 T	27,577 T	14,622 T	95,312 T
Compacted Waste Density	970 LB/CY	993 LB/CY	1,457 LB/CY	1,233 LB/CY	1,310 LB/CY	1,223 LB/CY
Volume Per Ton Ratio	2.32 CY/T	2.26 CY/T	1.59 CY/T	1.87 CY/T	1.95 CY/T	1.90 CY/T

Class IV Area Logan Landfill



Life Estimates

The performance data, tonnage and the Logan Landfill Master Plan were used to estimate the remaining life of Phase 3 and the overall landfill. To estimate the remaining life of Phase 3, the first step is to calculate the remaining air space in the phase. The computer generated land surface model from the October 10, 2012, survey was compared to the interim fill plan for Phase 3 to determine the remaining air space. The amount of air space used in Phase 2 and the remaining life were not calculated due to the low amount of waste placed in the cell. In order to estimate the remaining life of Phase 3, the waste generation throughout the remaining life of this cell had to be projected. Currently 105,000 Tons per year is the best estimate of the annual tonnage for projections on remaining site life.

The total air space includes the final cover for the portion of Phase 3 fill which reaches the final proposed elevations, so this is subtracted out of the air space available for waste and daily/intermediate soil cover. The last seven measurement periods are the best estimate of how much daily and intermediate cover will be utilized at the site. However, it is critical that the District continues to use alternative daily cover (ADC) to the extent possible in order to minimize the air space usage of the landfill. It is estimated that the landfill will be able to utilize soil long term at a 4:1 waste to soil ratio. The estimated daily and intermediate soil cover usage is then subtracted from the available air space to determine the volume available for waste.

The last variable to determine is the compacted waste density. The landfill averaged 1,378 LB/CY over the last period. The industry standard for compacted waste density for a landfill of this size with an 826 equivalent compactor is 1,200 LB/CY. However, it appears from the last seven periods that the District should be able to consistently achieve waste densities of 1,300 LB/CY and above. The landfill staff does an excellent job of placing the waste in thin lifts and compacting the waste with multiple equipment passes in both directions. For the basis of these life estimates, a 1,350 LB/CY waste density was used. The landfill staff has proven that they can achieve this density consistently.

The life estimate analysis is summarized in Table 6. The estimates assume there will be no large “one-time” disposal projects. An example would be a large hail storm or earthquake generating a great deal of construction and demolition waste. The capacity estimate also assumes that the District will not expand its service area during the remaining landfill life. If the District does expand its service area in the future, the life estimate would need to be updated. The ultimate life of the site will be highly dependent on the waste tonnage received at the site and the landfill performance. If the tonnage increases over this estimate or the landfill performance drops, the District will have less life than predicted.

In September 2010, an Addendum to the Landfill Master Plan was designed to include the Class IV Expansion. During this Master Plan update, a new life estimate was developed. Table 6 uses the updated Master Plan numbers to determine life projection estimates. The volumes used to develop Table 6 were calculated using CAD applications and the volumes were double checked by hand calculations utilizing cross sections.

Based on the waste streams received this last time period, it was estimated that 4.8% of the waste went into the Phase 2 cell, 77.6% to the Phase 3 cell, and the other 17.6% of the waste was diverted into the Class IV area. However, 8,109 tons of Class IV material was placed in the Phase 3 cell between January 2, 2012, and May 8, 2012. Therefore the Phase 3 life was estimated using 68% of 105,000 tons per year (combining Phase 2 and Phase 3) and 32% of 105,000 tons per year for the Class IV life estimates. The life of each area was calculated and is shown in Table 6. The life estimates for the waste accepted in Phase 3 shown in Table 6 are based on 71,400 tons per year waste, with a 1,350 LB/CY compacted waste density, 4:1 soil-to-waste ratio and an overall volume per ton ratio of 1.85 CY/Ton. The life estimates for the waste accepted in the Class IV area shown in Table 6 are based on 33,600 tons per year waste, with a 1,000 LB/CY compacted waste density and 7:1 soil-to-waste ratio.

The life of Phase 3 is based on 71,400 tons per year for 5.3 years while the Class IV is accepting waste. Once the Class IV has reached full capacity, Phase 3 will accept Class II and Class IV waste. Once Phase 3 accepts both waste streams at 105,000 tons per year, Phase 3 will have an additional 2.2 years of life. The total life of Phase 3 is 7.5 years concurrent with the placement of waste in the Class IV cell. Phase 4 will have 7.3 years of life at 105,000 tons per year. The total life of the landfill is 14.8 years (Table 6).

Table 6

Life Projection Estimates (December 2011)	
Phase 2 Life	Not calculated
Class IV Area (Based on 33,600 Tons/Year)	5.3 years
Phase 3 Life (Based on 71,400 Tons/Year for 5 years, then 105,000 Tons/Year for the remaining volume)	7.5
Total Life (Based on 105,000 Tons/Year)	14.8 years

Closure Work at the Logan Landfill

The remaining overall life of the landfill site is estimated on the following information:



The current Master Plan for the site dated December 2007 and the Addendum to the Landfill Master Plan-Class IV Expansion dated September 2010.



Estimated annual tonnage of 105,000 tons per year based on detailed tonnage records the District has maintained since the City of Bozeman began transporting the majority of its waste to the landfill in October, 2005.



Estimated waste disposal efficiency of 1.85 CY/Ton based on 1,350 LB/CY waste density and 4:1 waste-to-soil ratio. The District has routinely exceeded these metrics on previous measurements taken at the site.



There are two very important items to note regarding the projections of facility life. First, the landfill has routinely exceeded the design performance criteria for compaction and overall space utilization, which effectively increases the life. The difference is created by the high level of compaction efficiency the landfill has routinely achieved over the last several years. Second, the annual tonnage projection is 105,000 tons/year based on the fiscal year 2012 numbers. Based on the above updated information, we estimate the overall site has 14 years of life remaining. The final life of the overall site

will be affected by the actual waste quantities accepted at the landfill, the amount of waste diverted out of the landfill, and the waste disposal efficiency that is achieved.

The total Class II and Class IV landfill area was increased from 53 to 55 acres in the 2010 addendum to the Master Plan. The County closed approximately 3 acres of the landfill in 1996 and another 7.3 acres in 2013. The remaining 45 acres of waste area will require closure over the remaining life of the site. The Montana Department of Environmental Quality (MDEQ) has approved an alternative final cover design which relies on native soil materials for the cover system rather than synthetic materials. This alternative cover system will be used for the remainder of the closure projects at the landfill. The final cover design is a four-foot thick soil cover system that includes the following section from bottom to top:



Final contouring of the site making sure that all areas are properly sloped, graded and intermediate covered per the final contour plan.



Installation of twelve inches of native sand material.



Twenty-four inches of select fine-grained native silt soil material placed as the evapotranspiration layer for the cover. This material will be selectively excavated on-site with scrapers and pushed into place with low ground pressure equipment likely D-7 dozers or smaller.



Twelve inches of native sand material of which the top six inches will be topsoil material amended with compost or other fertilizer.



Vegetating the site with a seed/fertilizer mixture as outlined in the closure plan. It is assumed that the seed mixture will be tilled in using a tractor and an end wheel press drill or another acceptable seeder. In areas which are too steep for drill seeding, hydroseeding techniques will be used.

Preparing for partial closure of Cell II, 4.2 acres on the western slope and 3 acres on the eastern slope.





produced from the seeding and straw waddles placed for erosion.

The total estimated cost per acre for installing the final cover system shown below in Table 7.

**Table 7 Landfill Estimated Closure Costs Per Acre
Alternative Final Cover System Updated August 2013**

Activity	Quantity	Unit	Cost/Unit	Cost
Mobilization/Bonding/Insurance	1	LS	\$3,000	\$3,000
Subgrade Preparation	800	CY	\$4.00	\$3,200
12" Capillary Sand Layer	1,600	CY	\$3.00	\$4,800
24" ET Silt Layer	3,200	CY	\$4.00	\$12,800
12" Sand Erosion & Topsoil Layer	1,600	CY	\$3.00	\$4,800
Drainage Controls	1	LS	\$3,000	\$3,000
Seed, Fertilizer, Mulch	1	AC	\$2,000	\$2,000
Gas Venting System	1	AC	\$5,000	\$5,000
Survey/Certification	1	AC	\$2,000	\$2,000
Engineering/QA/Inspection	1	LS	\$8,000	\$8,000
Closure Cost Per Acre				\$48,600

Post Closure Care Costs at the Logan Landfill

In regard to the post-closure costs, the regulations require each landfill owner to monitor for methane, monitor the groundwater, have an independent professional engineer conduct an annual inspection, update the closure and post-closure costs annually, and maintain the cap and drainage structures for settlement, erosion, cracking or any other situation that may jeopardize the integrity of the cap or drainage controls. The estimated costs for these items for the 30-year post-closure period are summarized in Table 8. To calculate these costs, the following assumptions were used:



The annual costs for groundwater and methane monitoring are based on the current annual monitoring costs. Groundwater monitoring costs have increased significantly with the addition of new monitoring points associated with the corrective measures assessment. Also, the proposed expansion of license boundary to accommodate the composting area will add monitoring and testing costs. It is estimated that monitoring will cost approximately \$28,000 per year during the post-closure period.



The leachate collection will require periodic inspections, periodic pumping and minor maintenance. This is estimated to cost approximately \$1,500 per year.



Once annually, an independent third party professional engineer will inspect the site for any non-compliance or maintenance issues including the integrity of the cap, drainage, fencing, etc. The engineer will correspondingly write a report summarizing his/her findings and recommendations. The engineer will also prepare an updated cost estimate indicating the cost to close the site along with the cost for the 30-year post-closure monitoring, etc. These costs will correspondingly be sent to the appropriate officials. The estimate assumes 20 hours of labor at \$95 per hour and miscellaneous word processing and expenses.



It is necessary for the owner of the facility to maintain the integrity of the cap and drainage controls. It is difficult to estimate what the annual cost to conduct this work might be several years from now. For this estimate, it was assumed that once per year a contractor will provide 16 hours of equipment time to haul in and blade soil in a settled area(s) at \$500 per hour and revegetate areas for \$500.



The EPA has passed new regulations requiring annual reporting of greenhouse gas emissions. This process is currently costing the District approximately \$1,000 per year for the professional services to report the annual emissions.

Table 8

**Gallatin County Landfill
Post-Closure Care Cost Estimate
August 2013**

Item	Annual Cost	Total 30 Year Cost
Groundwater & Methane Monitoring	\$28,000	\$840,000
Leachate Collection System Operation & Maintenance	\$1,500	\$45,000
Annual Engineering Inspection	\$2,000	\$60,000
Periodic Cap and Stormwater Maintenance	\$8,500	\$255,000
Annual Greenhouse Gas Reporting	\$1,000	\$30,000
Total	\$41,000	\$1,230,000



**Financial Assurance Update Based on Overall
Site Life Approach
At the
Logan Landfill**

Five years ago, the District elected to utilize the overall site life approach to determine the financial assurance obligation. The MDEQ has agreed with the approach in correspondence. The balance in the closure post-closure reserve is \$1,989,567.36, current as of June 30, 2013. This reserve has been the same since 2009. The District is trying to let the closure liability catch up with the reserve balance. As of June 30, 2013, the closure liability was \$1,728,395.51.

Table 9 calculates the cost per ton to meet financial assurance requirements under the overall site method.

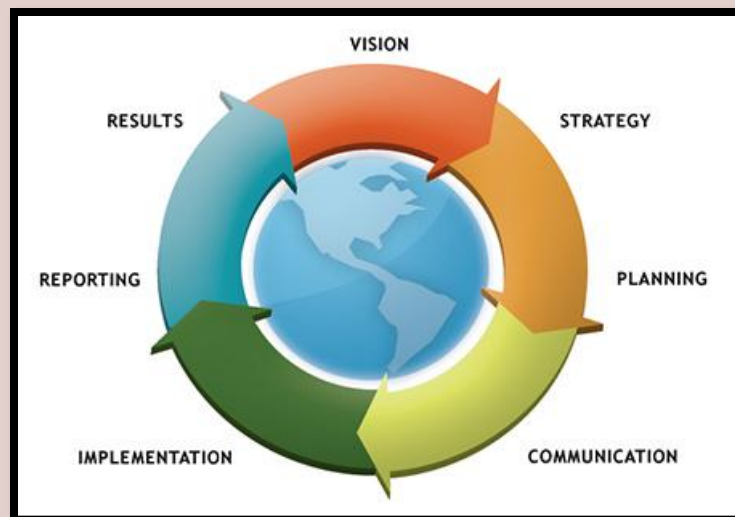
Table 9				
Gallatin County Landfill				
Estimated Closure Costs - Closure of Largest Open Area				
Updated August 2013				
Activity	Quantity	Unit	Cost/Unit	Cost
Alternative Final Cover System	45	AC	\$48,600	\$2,187,000
10% Contingency				\$218,700
Cost to Close Maximum Area	45	AC		\$2,405,700



Table 10 calculates the cost per ton to meet financial assurance requirements under the overall site method.

Table 10	
Gallatin County Landfill Financial Assurance Calculation August 2012	
Overall Site Closure Costs	\$2,405,70
Post Closure Costs	\$1,230,000
Total Obligation	\$3,635,700
Closure/Post Closure Reserve (July 2012)	\$-1,989,600
Amount to Finance Over Remaining Site Life	\$1,646,100
Total Remaining Tonnage	1,462,000 Tons
Cost Per Ton to meet Closure Post Closure Financial Assurance Requirements Under Overall Site Method	\$1.13/Ton





Environmental Compliance

Groundwater monitoring is conducted and results are reported according to the rules established since 1990 at the Logan Landfill. There are currently 12 monitoring wells, including two shop wells, a scale/administration building well, which is utilized for the site water supply. Additionally, samples are collected from a spring located north of Interstate 90 once a year, and three residents' wells. Water levels from an unused monitoring well located on the east side of the landfill are measured during every sampling event. All downgradient wells, LMW-2, LMW-3, LMW-4, LMW-5 and the Old Shop Well have shown various levels of VOC's over time. In 2006, due to a statistical exceedance of the MCL for tetrachloroethene in LMW-4 the landfill has been in a five-year Corrective Measures Plan (CMP) with MDEQ. The pilot program tested the effectiveness of remediation product to address groundwater contamination at the site. The product was injected directly into the groundwater approximately 6 years ago and the District has been monitoring wells downgradient of the injection site since that time. The CMP approved by MDEQ requires the County reevaluate the effectiveness of the remediation product at the end of the five-year period and develop a full scale plan for remediation of the site. In 2012, in the evaluation, the product used was successful in reducing the PCE concentration, but there was concern in the inconsistency in groundwater data collected during the five-year program that questioned the source of the PCE. A soil gas field investigation and assessment was approved by MDEQ and conducted. It was suspected the PCE or other VOC's occur in soil gas in the vicinity of the apparent source area of the groundwater plume. The District is working with MDEQ to determine a long range plan. The groundwater monitoring reports submitted to MDEQ in August (2012) and October (2013) met the requirements of the Administrative Rules of Montana Title 17, Chapter 50, Subchapter 13.

The Logan Landfill's current Methane Monitoring plan follows the requirements for methane monitoring at municipal solid waste facilities in the State of Montana under ARM 17.50.511 (f) and (g). The methane monitoring is conducted quarterly. The points of monitoring include

seven methane monitoring wells, eight passive vents, and five structures. The monitoring testing results are reported to MDEQ. This reporting period, all monitoring results were within regulatory limits and are consistent with previous reports submitted.

The Logan Landfill is subject to site inspections by MDEQ. This reporting period, no inspections were done.

On December 6, 2012, the District was issued the renewal for the Permit Authorization MTR000358 under the Montana Pollutant Discharge Elimination System (MPDES) General Permit for Storm Water Discharges Associated with Industrial Activity (General Permit).

The permit became effective February 1, 2013, and expires January 31, 2018.

On December 7, 2012, the District received operations approval from MDEQ for the leachate pond improvements after review of the "Quality Assurance and Control (QA/QC) Report" documents submitted by Great West Engineering, Inc. the engineering firm of record.

On January 2, 2013, the District submitted the 2012 Annual Compliance Evaluation Report for Storm Water Discharges Associated with Industrial Activity for the landfill's permit MTR #158 and Discharge Monitoring Report for the monitoring period of 7/1/2012-12/31/2012.

On January 30, 2013, the District submitted a Notice of Intent to renew Multi-Sector General Permit for Storm Water Discharges Associated with Industrial Activity permit. The Discharge Monitoring Reports are submitted to MDEQ quarterly.

On March 13, 2013, the District submitted to MDEQ the application for the annual license renewal for FY 2013-2014 for the Logan Landfill's permit. It covers the period of July 1, 2013 to June 30, 2014.

On March 22, 2013, the District submitted to the Environmental Protection Agency (EPA) the Annual Greenhouse Gas (GHG) report required by the EPA for 2012. Bruce Siegmund, Senior Hydrologist for Great West Engineering, Inc., is the District's agent of record. The report was electronically sent, received, and certified.

The District sent in a Notice of Intent to the Environmental Protection Agency for renewal of the landfill's Biosolid Permit #MT650071. We received confirmation the permit was renewed. It expires May 12, 2018.

On June 30, 2013, the District submitted the Discharge Monitoring Report to MDEQ for the period of April 1, 2013 through June 30, 2013.

Logan Landfill Projects & Improvements

The Leachate Pond Improvement project began July 9, 2012. The new liner was installed by July 20th. Staff finished the grade, the exterior berm and installed stormwater controls swales for drainage around the outside of the pond structure. In August, a chain link fence was installed around the perimeter of the pond, completing the project.



Leachate
Pond
Yesterday



Leachate Pond Today



Logan Landfill crew working on the old leachate pond, preparing it for the new improvements approved by MDEQ.

In July 2012, the last of the old detention center recycled concrete was used in the new road improvements going into Cell II.

In October of 2012, the District purchased a New Holland tractor (\$49,940), Aeromaster PT130 Windrow Turner (\$48,900) and a Water Wagon (\$17,490) for the Compost Operation. Staff was able to create more tipping space for barn waste and animal mortality composting by combining, mixing, and reducing the size of the compost piles with the new windrow turner and tractor.



Budgeted for a Site Maintenance position. In November of 2012, Jesse Ziegler was hired.

The Logan Landfill started accepting credit cards in March of 2013.

In March of 2013, the top layer of soil for final cover on the west slope of Cell II was completed. The 24 inch clay layer for final cover on the North end of Cell II's east slope was completed. The final top layer of soil was tracked in. Both areas were seeded in April. Staff installed straw waddles for erosion control on the closed slopes of Cell II.



In April of 2013, sod and a sprinkler system were installed around the Administration building (\$6,825).

Yesterday



Today



April 23, 2013, the 963 D Cat Track Loader engine compartment caught on fire due to a ruptured high pressure hydraulic line. The Loader returned to service at the landfill on May 22, 2013. The District was responsible for \$2,896.46 for repair costs not covered under the warranty. The total cost of the repair was \$35,000.



In May, the District installed a mono-drive pressure control box on the Administration and Scalehouse well pump for \$1,490.50.

May 30, 2013, W.E. Dust control completed the annual application of magnesium chloride to the roads for dust control. It cost the District \$8,667.

In June of 2013, the closure of Cell II was completed. This fiscal year's expense for the closure was \$149,094.81. 7.3 acres of closure work equaled \$18,636.85 per acre to close. 59% of the cost was renting the equipment.

In June of 2013, the leachate pumping system was repaired for Cell III.

On June 7, 2013, D & F Farms, Inc. applied 65 gallons of Cornerstone and 40 gallons of Surfactant on approximately 330 acres of the Logan Springs property.

In June of 2013, Staff completed installing a fence and gate on the Logan Springs property to the east of the facility's main entrance.



In June of 2013, the Road and Bridge Department began stockpiling road millings from the I-90 Interchange construction project. The Road and Bridge Department will use it to pave Buffalo Jump Road. The District used some of the street millings to improve the public tipping area.



View of the western slope of the partial closure that was seeded and straw waddles installed for erosion control. Down the slope to the southwest is the road millings from the I-90 Interchange project from the Gallatin County Road and Bridge Department. Looking west past the road millings is the Logan Springs Ranch property that was sprayed to kill the cheat grass. As you can see in the picture, the weed application is working to kill the cheat grass. The District is working on a Revegetation Plan with State Lands for a possible land exchange in the future.

The shop's mechanical room was expanded at a cost to the District of \$5,859.29.

This Fiscal year, the District implemented a web-based training program for Workplace Safety and Environmental Compliance.





Logan Landfill Profit and Loss July 2012 through June 2013

Ordinary Income/Expense	
Income	
E-Waste Hauled Out	2,120.81
Miscellaneous Revenue	216.82
Charges for Services-Logan	
3430-42 · Disposal charge	3,259,318.05
3430-45 · Sale of Junk or Salvage	26,847.30
Total Charges for Services-Logan	3,286,165.35
Grazing Lease	1,400.00
3710-10 · Interest Earnings	53,608.57
Total Income	3,343,511.55
Gross Profit	
	3,343,511.55
Expense	
Bad Debts	1,385.38
Amortization	1,276.92
335 · Membership Dues	997.00
Personnel	
110 · Salaries & Wages- Permanent	525,980.59
120 · Overtime- Permanent	31,025.20
140 · Employer Contributions	192,689.51
141 · W.C. Employer Contributions	14,997.51
Personnel - Other	-42,167.59
Total Personnel	722,525.22
Maintenance	
230 · Repairs & Maintenance Supplies	52,222.04
232 · Tires	3,606.74
360 · General Repair & Maintenance by Other	10,977.26
361 · Equipment Repairs & Maintenance	14,214.77
362 · Office Equipment Repair & Maintenance	4,343.78
Total Maintenance	85,364.59
Small Tools	
240 · Consumable Tools	2,351.45
235 · Small Tools	8,907.13
Total Small Tools	11,258.58
Utilities	
341 · Electric Utilities	13,946.23

344 · Propane	5,569.35
345 · Telephone	19,622.91
346 · Cell phones	<u>1,869.38</u>
Total Utilities	41,007.87
Supplies	
221 · Software	467.48
210 · Office Supplies	3,278.22
220 · Operating Supplies	70,019.82
224 · Food	1,008.55
226 · Clothing & Uniforms	<u>3,158.76</u>
Total Supplies	77,932.83
Insurance	
510 · Property Insurance	15,316.08
513 · Liability Insurance Allocated	<u>29,141.20</u>
Total Insurance	44,457.28
Fuel	
231 · Gas, Oil, Fuel, Grease	<u>172,117.60</u>
Total Fuel	172,117.60
Postage	
312 · Postage	<u>1,622.26</u>
Total Postage	1,622.26
Printing & Duplicating	
320 · Printing & Duplicating	<u>1,265.92</u>
Total Printing & Duplicating	1,265.92
Advertising	
331 · Publications Legal Notices	100.00
337 · Advertising	<u>5,938.59</u>
Total Advertising	6,038.59
Travel	
370 · Travel	<u>5,886.35</u>
Total Travel	5,886.35
Training	
380 · Training	<u>3,301.00</u>
Total Training	3,301.00
Outside Services	
350 · Professional Services	133,954.31
390 · Purchased or Contracted Service	<u>23,733.78</u>
Total Outside Services	157,688.09
Licenses	
570 · License Fees	<u>49,636.20</u>
Total Licenses	49,636.20
Rent	
530 · Rent	<u>129,530.87</u>

Total Rent	129,530.87
Service Charges	
630 · Service Charges	56.18
Total Service Charges	<u>56.18</u>
Administrative Fixed Costs	
590 · Administrative Costs	43,500.00
Total Administrative Fixed Costs	<u>43,500.00</u>
Closure/Post Closure	
580 · Closure/Post Closure Costs	115,885.90
Total Closure/Post Closure	<u>115,885.90</u>
Loan Interest Payments	
620 · Loan Interest	20,931.47
Total Loan Interest Payments	<u>20,931.47</u>
Depreciation	
830 · Depreciation	795,289.06
Total Depreciation	<u>795,289.06</u>
Total Expense	<u>2,488,955.16</u>
Net Ordinary Income	854,556.39
Other Income/Expense	
Other Expense	
Loan Payments	
610 · Principal	368,000.00
615 · Principal Contra	-368,000.00
Total Loan Payments	<u>0.00</u>
Reserve Funds	
905 · Equipment Reserves	720,000.00
955 · Equip Reserve Contra	-720,000.00
Total Reserve Funds	<u>0.00</u>
Capital Improvements	
920 · Buildings	8,169.19
925 · Buildings Contra	-8,169.19
930 · Improvements Other Than Buildings	196,248.01
935 · Improvements Contra	-196,248.01
940 · Capital Expenditure-Machinery & Equipment	148,681.22
945 · Machinery & Equipment Contra	-148,681.22
Total Capital Improvements	<u>0.00</u>
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>854,556.39</u></u>



Logan Landfill Balance Sheet As of June 30, 2013

ASSETS

Current Assets

Checking/Savings

Cash Operational Combined

10-1000 · Cash Operational

3,367,333.36

Total Cash Operational Combined

3,367,333.36

10-2000 Restricted Cash - Closure Costs

1,989,567.36

10-2110 Cash - Fixed Asset Purchases

1,671,472.45

10-2130 Cash Reserved for Security

Deposit

86,500.00

10-2210 Loan Payment Reserve

62,500.00

10-2220 Loan Reserve (Future Year Pmt)

125,000.00

10-2230 Reserve for Next Cell

1,450,000.00

Total Checking/Savings

8,752,373.17

Accounts Receivable

Accounts Receivable

12-2000 · Logan Landfill

394,598.22

Total Accounts Receivable

394,598.22

Total Accounts Receivable

394,598.22

Total Current Assets

9,146,971.39

Fixed Assets

Fixed Assets

18-6050 Continuing Property Under \$5,000

90,410.25

18-1000 Land

1,650,785.00

18-2000 Buildings

1,534,252.24

18-2100 Allow for Depreciation Buildings

-175,258.22

18-3000 Intangibles

6,965.00

18-3100 Amortization

-5,688.08

18-4000 Improvement Other Than

Buildings

2,944,942.30

18-4100 Allow for Depr- Imp Other Than

-1,832,084.16

18-6000 Machinery & Equipment

3,421,651.07

18-6100 Allow for Depr - Mach & Equip

-1,806,408.94

18-8005 CIP - Shop Wash Bay/Tank	3,686.10
18-8010 CIP - Cell 4 Expansion	4,054.70
18-8500 Class 4 Waste Area	<u>35,433.23</u>
Total Fixed Assets	<u>5,872,740.49</u>
Total Fixed Assets	<u>5,872,740.49</u>
TOTAL ASSETS	<u>15,019,711.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20-6110 Loan Accrued Interest Payable	3,486.73
20-6120 Wages Payable	12,677.15
20-6130 Payroll Liability	14,170.15
20-6135 W.C. Payroll Liability Payable	2,271.42
20-9100 Compensated Absences Payable	4,644.11
21-4000 Security Deposits Payable	86,500.00
Current Portion-Long Term Debt	<u>125,000.00</u>
Total Other Current Liabilities	<u>248,749.56</u>
Total Current Liabilities	248,749.56
Long Term Liabilities	
23-5406 Land Loan - Board of Investment Current Portion	937,500.00
	-125,000.00
23-6000 Closure Cost Liability	1,728,395.51
23-9000 Compensated Absences - Non-Current	41,797.02
23-9500 GASB 45 OPEB Net Obligation	<u>40,832.00</u>
Total Long Term Liabilities	<u>2,623,524.53</u>
Total Liabilities	2,872,274.09
Equity	
3000 Net Assets	1,126,924.76
3900 Total Net Assets	10,165,956.64
Net Income	<u>854,556.39</u>
Total Equity	<u>12,147,437.79</u>
TOTAL LIABILITIES & EQUITY	<u>15,019,711.88</u>

Bozeman Convenience Site Projects & Improvements

The site was cleaned, raked, graded, and additional road mix rolled into it for winter preparation.

In December of 2012, Osler logging chipped 2,100 cubic yards of wood waste on site. In April of 2013, Osler Logging chipped 1,350 yards of wood waste on site. The cost to the District was \$15,352.

The Bozeman Convenience Site started accepting credit cards in March of 2013.

The agreement between the City of Bozeman and the District/County for the operation of the Bozeman Convenience Site and the Household Hazardous program was renewed for five-years.

The Bozeman Convenience Site water was tested in June of 2013, to determine if the water could be used for a proposed eye-wash station for the Household Hazardous Waste program. It was determined the station would have to be self contained. The self-contained eye wash station will be budgeted in the next 2013-2014 fiscal year.

July 1,
2008



Yesterday and Today

July 1, 2008, the Gallatin Solid Waste Management District took over operations of the Bozeman Convenience Site and the Household Hazardous Waste program from the City of Bozeman. Below, the Bozeman Convenience Site improvements since operating the site. A new facility was built, installed scales, storage shed, a stationary compactor, and added recycling bins.



Today

Bozeman Convenience Site Profit and Loss July 2012 through June 2013

Ordinary Income/Expense

Income

Charges for Services-Bozeman	
HHW	1,819.00
Disposal Charge	139,054.45
Sale of Junk or Salvage	3,840.88
Total Charges for Services-Bozeman	144,714.33
Total Income	144,714.33
Cost of Goods Sold	
80% Compost Due to City	3,989.60
Transport from BCS	
Rolloff Containers	83,817.00
Stationary Compactor Containers	5,025.00
Total Transport From BCS	88,842.00
Total COGS	92,831.60
Gross Profit	51,882.73

Expense

Personnel

110 Salaries & Wages Permanent	30,742.27
120 Overtime Permanent	765.26
140 Employer Contributions	12,112.30
141 W.C. Employer Contributions	96.19
Personnel - Other	43,582.75
Total Personnel	87,298.77

Maintenance

230 Repairs & Maintenance Supplies	12.35
360 General Repair & Maintenance by Other	247.50
362 Office Equipment Repair & Maintenance	924.86
Total Maintenance	1,184.71

Small Tools

235 Small Tools	125.00
Total Small Tools	125.00

Utilities

341 Electric Utilities	1,890.18
345 Telephone	1,680.00
Total Utilities	3,570.18

Supplies	
210 Office Supplies	79.82
220 Operating Supplies	2,348.76
224 Food	<u>7.13</u>
Total Supplies	2,435.71
Insurance	
510 Property Insurance	576.05
513 Liability Insurance Allocated	<u>1,061.50</u>
Total Insurance	1,637.55
Postage	
312 Postage	<u>2.01</u>
Total Postage	2.01
Outside Services	
350 Professional Services	<u>41,209.70</u>
Total Outside Services	41,209.70
Licenses	
570 License Fees	<u>225.00</u>
Total Licenses	225.00
Administrative Fixed Costs	
590 Administrative Costs	<u>3,716.75</u>
Total Administrative Fixed Costs	3,716.75
Depreciation	
830 Depreciation	<u>7,692.08</u>
Total Depreciation	7,692.08
Total Expense	<u>149,097.46</u>
Net Ordinary Income	<u>-97,214.73</u>
Net Income	<u><u>-97,214.73</u></u>



Bozeman Convenience Site Balance Sheet

As of June 30, 2013

ASSETS	
Current Assets	
Checking/Savings	
Cash Operational Combined	
10-1005 Cash Operational-BCS Site	-591,418.00
Total Cash Operational Combined	-591,418.00
Accounts Receivable	
Accounts Receivable	
12-2005 Bozeman Convenience Site	678.00
Total Accounts Receivable	678.00
Total Accounts Receivable	678.00
Total Current Assets	-590,740.0
Fixed Assets	
Fixed Assets	
18-6050 Continuing Property Under	
\$5,000	3,066.03
18-2000 Buildings	65,377.72
18-2100 Allow For Depreciation-	
Buildings	-3,329.03
18-4000 Improvement Other Than	
Buildings	18,155.90
18-4100 Allow for Depreciation	
Improvements Other Than	-2,173.79
18-6000 Machinery & Equipment	92,426.49
Total Fixed Assets	159,516.70
Total Fixed Assets	159,516.70
TOTAL ASSETS	-431,223.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
City of Bozeman	5,234.00
20-6120 Wages Payable	1,637.39
20-6135 W.C. Payroll Liability	
Payable	39.41
20-9100 Compensated Absences	
Payable	345.26
Total Other Current Liabilities	7,256.06
Total Current Liabilities	7,256.06
Long Term Liabilities	
23-9000 Compensated Absences - Non-	
Current	3,107.38
Total Long Term Liabilities	3,107.38
Total Liabilities	10,363.44
3900 · Total Net Assets	-344,372.01
Net Income	-97,214.73
Total Equity	-441,586.74
TOTAL LIABILITIES & EQUITY	-431,223.30



Recycling and Waste Diversion

The Solid Waste Management District's overall purpose is to develop a recycling program and continue to make it successful. To reuse, reduce, recycle and intelligently dispose of waste materials. Its Mission: to conserve, protect and preserve the environmental resources of our community through advocacy, education and outreach programs in Gallatin County.



The District's recycling program began in April 1, 2008. This fiscal year, the approved budget was \$365,076.00. At the end of this fiscal year, we spent \$343,047.66. We came in under budget by \$22,028.34 dollars.

Table 11 Budget to Actual & Expenses for Fiscal Years 2012-2013

Expenses	Budget 2012	Actual 2012	Budget 2013	Actual 2013
Hauling/Processing	\$230,000	\$230,993	\$235,000	\$238,485
Wages	0	0	\$46,757	\$45,464
Bins	\$15,000	\$8,185	\$30,000	\$18,060
All Other	\$48,113	\$44,966	\$53,319	\$41,038
Total	\$293,113	\$284,144	\$365,076	\$343,047

The District budgeted \$200,000.00 for revenue for the recycled commodities. The revenue from recyclable commodities in the waste stream with existing markets was \$115,898.01, a significant decrease from the previous fiscal year (\$182,083.96) of \$66,185.95. Paper and cardboard show a substantial drop in revenues. Commodities accepted at each recycling site are plastic (#1-7), tin, aluminum cans, paper, news print, magazines, and cardboard. Other waste diversion efforts by the District include metal diversion (\$28,120.18); 315 batteries for \$2,352 at the Logan Landfill and 27 batteries for \$216 at the Bozeman Convenience Site; 3,158 gallons of oil of those, 957 gallons came from the Bozeman Convenience Site (no revenue). 420 gallons of antifreeze was collected, of that 90 gallons came from the Bozeman Convenience Site. Other recycled commodities: propane tanks (processed with the scrap metal); Freon; pesticide containers in collaboration with the Montana Department of Agriculture (no revenue); and bear spray canisters, in collaboration with the Gallatin National Forest (no revenue).

Processing costs for the District's recyclables are \$74 per ton for all commodities. Tonnages for only aluminum and steel are reduced 6% for estimated loss (waste) when revenues are calculated. Plastic is reduced 8.5% for estimated loss. The District's Recycle Tonnage Chart compares this fiscal year with the previous three fiscal years.



Pesticide Collection and Shredding at Logan

Compost Area



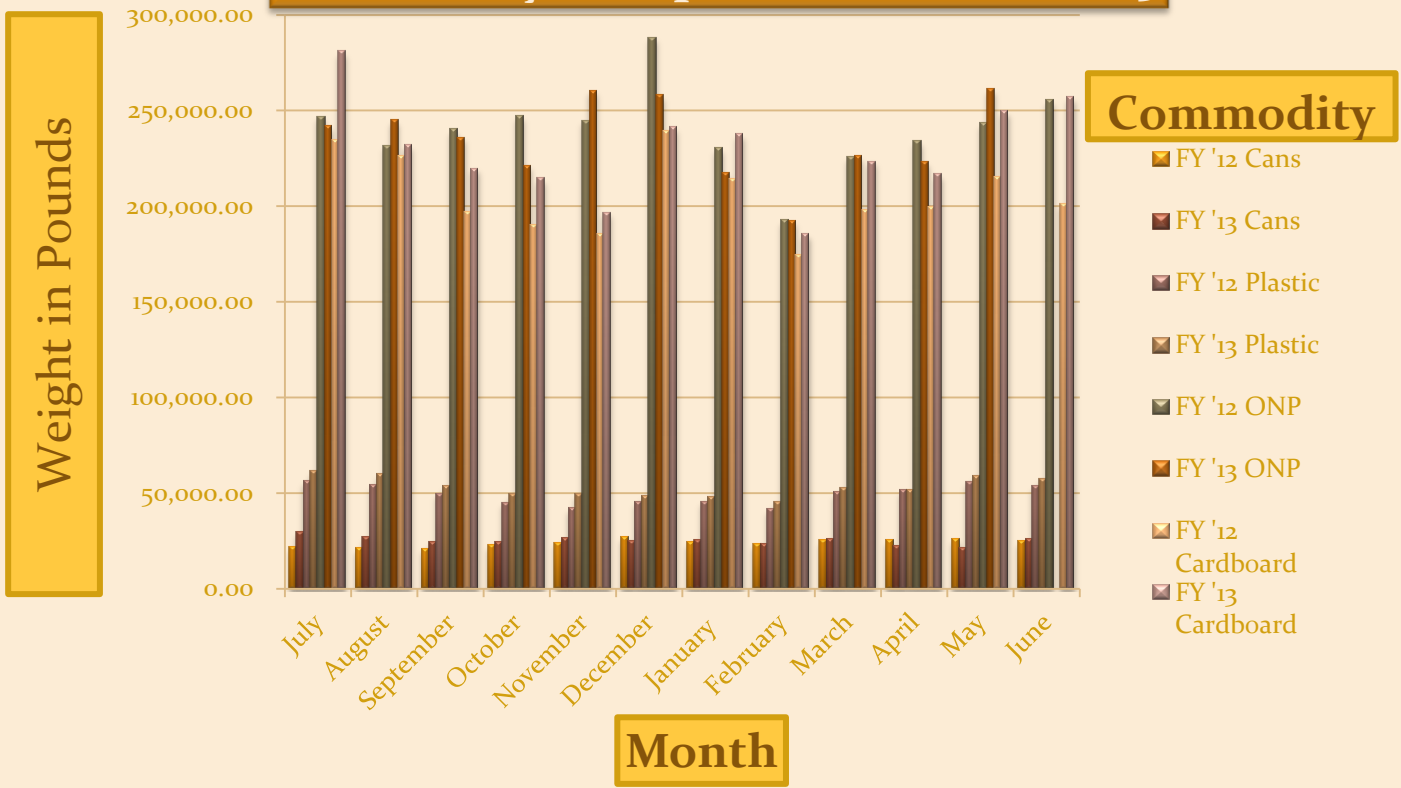


District Recycle Revenue and Tonnage Comparison Fiscal Years 2010 Through 2013

Table 12

Roll-off Program	FY '10 Revenue	FY '11 Revenue	FY' 12 Revenue	Fy'13 Revenue
Paper	\$69,418.27	\$51,101.36	\$59,315.80	\$28,832.44
Plastic	\$11,510.15	\$21,200.62	\$39,539.58	\$31,078.44
Tin/Aluminum	\$38,216.91	\$32,602.78	\$34,118.63	\$37,352.56
Cardboard	\$77,459.22	\$22,574.68	\$49,109.95	\$16,377.88
TOTALS	\$187,826.42	\$160,479.44	\$182,083.96	\$113,641.32
Roll-off Program	FY '10 Tons	FY '11 Tons	FY' 12 Tons	Fy'13 Tons
Paper	1,422.80	1,460.17	1,416.11	1,386.79
Plastic	182.93	242.00	264.25	286.47
Tin/Aluminum	113.49	111.59	117.96	139.31
Cardboard	1,148.04	1,219.97	680.22	1,236.37
TOTALS	2,867.26	3,033.73	2,478.54	3,048.94

Commodity Comparison FY12 and FY13



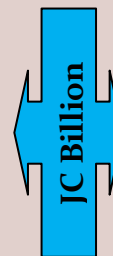
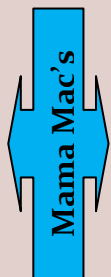
In May 2012, the recycling site at the end of Harrison Street on the Montana State University campus was permanently moved because of building construction and parking lot re-design. The 13th Street site located two blocks away from Harrison Street absorbs the recycling traffic.



In July 2012, a new recycling site was added at 1 Auto Plaza Drive behind the JC Billion Auto Plaza off of Huffine Lane and Cottonwood Road



In April 2013, the District added a new recycling site at Mama Mac's. It's located in the Four - Corners area.





Recycling Educational Outreach

The programs educational components are instrumental to raise awareness by educating and informing the public about the importance of recycling, what can be recycled, how to reduce waste, and associated benefits. Teaching others to be environmentally responsible in order to protect resources in Gallatin County and our beautiful State of Montana.

The District budgeted for a Recycle Environmental Educator position for the Recycle program this year. They promoted Jerilyn Webb to the position on July 1, 2012. She has been with the District since July 30, 2007. She started as a temporary part-time scalehouse operator contracted from an employment agency. On December 1, 2007, she was hired as a full-time scalehouse operator. When the District assumed operations at the Bozeman Convenience Site, she was positioned there. She worked hard with Management to get everything up and running and to where it is today.

She is tasked with working on developing more educational outreach opportunities in our communities. She is working on how to improve the services we offer within the set budget.



Jerilyn Webb
Environmental Outreach Educator

Recycling Outreach Events



Gallatin County Fair

July 18-21, 2012



Big Sky Country Fair

July 28, 2012



Montana State Catapaloza

August 22-24, 2012





Belgrade Fall Festival

September 29, 2012



Landfill Tour and Presentation GSWMD's Management of Waste and the Recycling Program with The Tributary Fund (Joining Culture and Conservation and Visiting Mongolian Buddhist Monks)

October 10, 2012



Mongolian Buddhist Monks



Middle Creek Montessori School

October 23, 2012



Gallatin Fairgrounds Winterfest

February 16-19, 2013



Free E-Waste Event for Earth Day

April 20, 2013



Hearts & Hands Montessori School

April 25, 2013

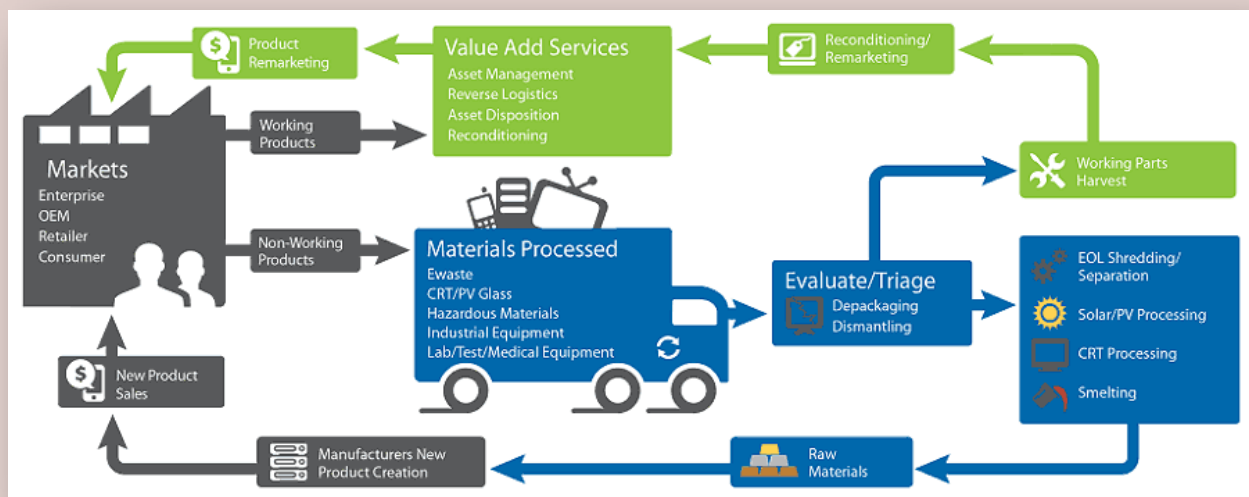


Hearts & Hands Landfill Tour

May 1, 2013

E-Waste Collection

The District started accepting e-waste year-round at the Logan Landfill. The fee is \$27 per ton, or under 400 pounds, there is a \$5.00 minimum fee. We had used UNICOR for our processor but switched in April of 2013 to ECS Regenesys. They offered three cents per pound and free transportation. UNICOR did not pay us any revenue for the e-waste, but paid the freight. ECS's "Cradle to Grave" product rebirth and reuse lifecycle changes the shape of what matters most to the customers, industry, and planet through 100% processing and reuse.



Electronic items accepted by our program are computer hard drives, monitors, keyboards, mice, printers, faxes, VCRs, DVDs, televisions, stereo equipment, cell phones, laptops, rechargeable batteries, and hand-held electronics.

The District, along with Yellowstone E-Waste Solutions, held a free e-waste collection event for household residents and commercial businesses living and operating in the District on April 20, 2013, at the Gallatin County Fairgrounds (GCF). It was in conjunction with Earth Day Festivities. The District collected 48,888 pounds (24.45 tons). The free event cost the District approximately \$6,642.73. We did not receive any revenue from the E-waste.

The grand total of tons of e-waste collected at the Logan Landfill through tipping fees and shipped to UNICOR/ECS to process this fiscal year was 83.75 tons. The District collected \$4,171 from the scale tipping fees for the e-waste collected. According to the records, there were 5.95 tons difference in tonnage shipped from the Logan scales (113.40) than the payment and certifications received from the processors (107.45). The difference appears to be items collected that were not true e-waste. The District looks forward to maintaining the good working relationship with ECS in the coming years.

E-waste Building Before



Detention Center DUI Building 2007



Preparations for Receiving the DUI
Building in August 2011



Arrival at the Landfill in
Fall of 2011

E-waste Building Today



Recycling Program Profit and Loss

July 1, 2012 through June 30, 2013

Ordinary Income/Expense	
Income	
E-Waste Hauled Out	2,256.69
Recycling Revenue	
Sale of Paper	28,832.44
Sale of Plastic	31,078.44
Sale of Aluminum	33,936.32
Sale of Steel	3,416.24
Sale of Cardboard	<u>16,377.88</u>
Total Recycling Revenue	<u>113,641.32</u>
Total Income	115,898.01
Cost of Goods Sold	
Recycle Processing Costs	<u>238,485.20</u>
Total COGS	<u>238,485.20</u>
Gross Profit	-122,587.19
Expense	
Personnel	
110 Salaries & Wages Permanent	33,001.11
120 Overtime Permanent	794.98
140 Employer Contributions	12,970.76
141 W.C. Employer Contributions	112.53
Personnel - Other	<u>-1,415.16</u>
Total Personnel	45,464.22
Maintenance	
230 Repairs & Maintenance Supplies	<u>2,942.50</u>
Total Maintenance	2,942.50
Small Tools	
235 Small Tools	<u>5,322.00</u>
Total Small Tools	5,322.00
Supplies	
220 Operating Supplies	6,259.04
224 Food	<u>307.83</u>
Total Supplies	6,566.87
Insurance	
513 Liability Insurance Allocated	<u>1,052.10</u>
Total Insurance	1,052.10
Printing & Duplicating	
320 Printing & Duplicating	<u>858.00</u>
Total Printing & Duplicating	858.00
Advertising	
337 Advertising	<u>1,331.80</u>
Total Advertising	1,331.80
Travel	

370 Travel	20.00
Total Travel	<u>20.00</u>
Outside Services	
350 Professional Services	3,649.43
Total Outside Services	<u>3,649.43</u>
Rent	
530 Rent	684.50
Total Rent	<u>684.50</u>
Administrative Fixed Costs	
590 Administrative Costs	4,636.57
Total Administrative Fixed Costs	<u>4,636.57</u>
Depreciation	
830 Depreciation	13,974.47
Total Depreciation	<u>13,974.47</u>
Total Expense	<u>86,502.46</u>
Net Ordinary Income	-209,089.65
Other Income/Expense	
Other Expense	
Capital Improvements	
940 Capital Exp Machinery & Equip	18,093.00
945 Machinery & Equip Contra	<u>-18,093.00</u>
Total Capital Improvements	<u>0.00</u>
Total Other Expense	<u>0.00</u>
Net Other Income	<u>0.00</u>
Net Income	<u><u>-209,089.65</u></u>



Recycle Program Balance Sheet Fiscal Year 2012

ASSETS	
Current Assets	
Checking/Savings	
Cash Operational Combined	
10-1010 · Cash Operational -	
Recycling	-1,089,186.91
Total Cash Operational Combined	<u>-1,089,186.91</u>
Total Checking/Savings	<u>-1,089,186.91</u>
Total Current Assets	<u>-1,089,186.91</u>
Fixed Assets	
Fixed Assets	
18-6050 · Continuing Property Under	
\$5000	71,528.25
18-6000 · Machinery & Equipment	170,803.43
18-6100 · Allow For Depr - Mach &	
Equip	<u>-33,004.37</u>
Total Fixed Assets	<u>209,327.31</u>
Total Fixed Assets	<u>209,327.31</u>
TOTAL ASSETS	<u><u>-879,859.60</u></u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Four Corners Recycling.	21,356.40
20-6120 Wages Payable	1,977.12
20-6135 W.C. Payroll Liability	
Payable	<u>48.25</u>
Total Other Current Liabilities	<u>23,381.77</u>
Total Current Liabilities	<u>23,381.77</u>
Total Liabilities	23,381.77
Equity	
3900 · Total Net Assets	-694,151.72
Net Income	<u>-209,089.65</u>
Total Equity	<u>-903,241.37</u>
 TOTAL LIABILITIES & EQUITY	 <u><u>-879,859.60</u></u>



Household Hazardous Waste Collection

The Gallatin Solid Waste Management District holds a free Household Hazardous Waste (HHW) Event the second Saturday of every month at the Bozeman Convenience Site. This year we held 12 events. We had 252 household customers that used this free service and 23 commercial businesses that paid \$2,003 to use this service. Last fiscal year we had 360 total customers, 268 household and 92 commercial. We collected \$521 last year. The District paid \$13,487.25 to the contractor to properly dispose the HHW collected compared to \$7,170.76 the previous year. We paid \$6,316.49 more this year with 85 fewer customers. The program did not include the District's labor, gas, and miscellaneous expenses for holding the event or after the event to bulk and prepare the HHW for shipment for receivership by the disposal service. We started adding the labor, gas, and miscellaneous expenses during this fiscal year.

The District owns a bulb crusher to help save costs to the program. We receive the bulbs, crush them and send them out in bulk. To dispose of the bulbs the District pays by the pound, not by the bulb or by the foot for the fluorescents, which is more cost efficient. We sent 5,817 pounds of crushed bulbs to the vendor for recycling. We paid \$3,382.40 for the service. This does not include the District's labor for collection and crushing of the bulbs on-site.





Financial Summary

The Gallatin Solid Waste District operates as an enterprise fund. No tax revenues are used for District operations or capital improvements. Revenues are generated by tipping fees, the sale of recycled commodities, and interest earnings.

The District's total income for the year was \$3,604,123.89. Tipping fees from Logan (\$3,259,318.05) and the Bozeman Convenience Site (\$139,054.45) accounted for \$3,398,372.50 or over 94% of the income. Sale of metal and junk salvage at the Logan Landfill totaled \$26,847.30. The sale of metal and junk salvage from the Bozeman Convenience Site totaled \$3,840.88 for a total of \$30,688.18, an increase of \$2,567.42. Placing a metal salvage roll off box at the Bozeman Convenience Site appears to help increase metal recycling. The Recycling program commodities collected generated \$113,641.32 in revenue. The grazing lease earned \$1,400. Interest earnings for the year totaled \$53,608.57. We were down \$6,638.30 from the previous year in interest earnings. Last fiscal year we were up \$691.87 from the previous year, but interest earnings had been steadily going down from the previous fiscal years. FY 2009 (\$140,845); FY 2010 (\$122,930); FY 2011 (\$59,555.41); FY 2012 (\$60,246.89). The District continues to maintain its budget.

The Equipment Reserve fund is used to pay cash for future equipment replacement. The fund balance at the end of the year was \$1,671,472.45. We saved \$420,000 in the Equipment Reserve Fund this fiscal year. Operational cash at the end of the year for the Logan Landfill was \$3,367,333.36 a negative <\$591,418.00> for the Bozeman Convenience Site (since assuming operations on July 1, 2008), and the Recycling program a negative <\$1,089,153.91> (since startup on April 1, 2008). Total cash operational combined totaled \$1,686,761.45. Fixed assets are \$6,241,584.50. The balance at the end of the year for the District's total assets was \$13,708,628.98, an increase of \$288,798.54 from the previous fiscal year. The required financial assurance funding for landfill closure and post closure costs had a balance of \$1,989,567.36 at the end of the fiscal year. Total long-term liabilities at the end of the year totaled \$2,626,631.91.

The District did not take on any new debt this fiscal year. Currently, the District makes a principal payment of \$62,500.00 twice a year to the State Board of Investments for the Logan Springs Ranch property purchased in 2010. Each semi-annual payment pays \$62,500.00 towards the principal. The interest rate is 1%. At the end of the fiscal year we owed \$937,500. The District/County is working on trying to improve the property to apply to the State Lands Board for a land swap for the property with the existing leases the landfill utilizes on State lands. The District's plan for future expansion of the landfill.

Each year we pay rent to the Department of Natural Resource and Conservation (DNRC) for the leases for the landfill operation: Rent for the 8-acre parcel (scalehouse and administration building) = \$6,107.58. Each year the rent goes up 3%; the 40 acre parcel the landfill uses to stockpile excavated dirt costs \$19,168. The District paid off the Cell III loan. We reserved \$300,000 this year for the next Cell to be constructed for Phase 4 of the Master Plan.

The landfill incurs considerable insurance that requires permitting and costs to keep in compliance with new rules and changes in laws. We paid \$47,658.95 to MDEQ for our annual landfill permit. It is the same as the last fiscal year. We paid \$15,892.13 a year for our pollution insurance above Gallatin County’s allocated liability insurance cost to us of \$29,141.20 down \$874.80 from last fiscal year. Property insurance cost \$15,316.08.



The Profit and Loss and Balance Sheets for July 2012 through June 2013 show the year’s revenues, operating expenditures, assets, and liabilities. We continue to bring the services our customers want, at affordable prices. The operations continue to see waste volumes go down. Some of this is due to citizen recycling and diversion, but some of the decrease is attributable to the economy and the slow down in construction in the Gallatin Valley.

Table 13		
	Actual Tonnages Received	Decreased Tonnage From Previous Years
Fiscal Year 2010-2011	115,389.09	16,781.09
Fiscal Year 2011-2012	105,665.34	9,723.75
Fiscal Year 2012-2013	103,473.52	2,191.82

The District leases the Bozeman Convenience Site from the City of Bozeman under an interlocal agreement that commenced on July 1, 2008. In June, the District renewed the agreement for another five years. Under the agreement, the District pays the City of Bozeman 80% of the compost being disposed of on-site to help maintain it with their equipment. The District receives 20% of the revenue. The District paid the City of Bozeman \$3,989.60 this fiscal year for the compost disposed of at the Bozeman Convenience Site scale.

Gallatin Solid Waste Management District 7-Year Long Range Strategic Plan

Fiscal Year	2013	2014	2015	2016	2017	2018	2019
Tonnage	# 106,700	107,700	108,700	109,700	110,700	111,800	112,900
CAPITAL OUTLAY							
Equipment Reserve Fund	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000		
year end balance	\$ 1,635,032	\$ 1,262,032	\$ 864,032	\$ 556,532	\$ 856,532		
CAPITAL OUTLAY							
Land (Logan Springs)							
Buildings (shop, admin)	\$ 14,000						
Improvements on Land	\$ 285,000	\$ 50,000		\$ 20,000			
Logan Springs/Land Swap			\$ 75,000				
Public Tipping Area							
Compost Area			\$ 100,000				
HHW Building							
Trees							
Fence/ Screens/ Concrete Blocks		\$ 15,000	\$ 15,000				
Cell 4 Construction		\$ 25,000	\$ 25,000	\$ 800,000	\$ 800,000		
Equipment							
HHW Lockers		\$ 10,000					
Haul Truck		\$ 400,000					
Trackhoe/Excavator		\$ 300,000					
Compactor (772RB)							
Compactor (826H)							\$ 600,000
Cat (826H) Wheels		\$ 43,000					
Scraper							
Dozer			\$ 500,000			\$ 400,000	
Agri-Tractor (used)	\$ 50,000						
Windrow Turner	\$ 80,000						
Front Loader		\$ 30,000					
963 track							
973 Track							
Grader				\$400,000.00			
Water Truck						\$ 250,000	
Toyota Pickup							
Pickup (3/4 Chev)							\$ 40,000
Pickup (snow plow)						\$ 40,000	
Roll-Off Truck							
2012 Dodge Ram	\$ 30,000						
Chevy Impala/Admin Vehicle						\$ 30,000	
Service Truck (used)							
Hydroseeder (ADC)				\$ 50,000			
Other Assets							
Computers							\$ 15,000
SQL Update			\$ 10,000				
Copier							
Hydraulic Press	\$ 1,200						
Rotary Cutter							
Hooklift Bins							
Eye Wash Station	\$ 10,000						
Public Tipping Area Lid	\$ 6,000						
Skidsteer Sweeper	\$ 6,500						
Pallet Jack	\$ 2,000						
E-Waste Stacker Forklift							
E-Waste Container-Bzn Site							
Bzn Site Skid Steer							
Pump for Spring	\$ 2,500						
Waste Oil Containers - 2				\$ 6,000			
Bzn Stationary Compactor							
Recycling Containers	\$ 30,000						\$ 50,000
Total	\$ 517,200	\$ 873,000	\$ 725,000	\$ 1,276,000	\$ 800,000	\$ 720,000	\$ 705,000

Gallatin Solid Waste Management District

Profit & Loss

July 1, 2012 through June 30, 2013

Ordinary Income/Expense

Income

E-Waste Hauled Out	4,377.50
Miscellaneous Revenue	216.82
Charges for Services-Logan	
3430-42 · Disposal Charge	3,259,318.05
3430-45 · Sale of Junk or Salvage	<u>26,847.30</u>
Total Charges for Services-Logan	3,286,165.35
Grazing Lease	1,400.00
Charges for Services-Bozeman	
HHW	1,819.00
Disposal Charge	139,054.45
Sale of Junk or Salvage	<u>3,840.88</u>
Total Charges for Services-Bozeman	144,714.33
Recycling Revenue	
Sale of Paper	28,832.44
Sale of Plastic	31,078.44
Sale of Aluminum	33,936.32
Sale of Steel	3,416.24
Sale of Cardboard	<u>16,377.88</u>
Total Recycling Revenue	113,641.32
3710-10 · Interest Earnings	<u>53,608.57</u>
Total Income	3,604,123.89

Cost of Goods Sold

80% Compost Due to City	3,989.60
Transport from BCS	
Rolloff Containers	83,817.00
Stationary Compactor Containers	<u>5,025.00</u>
Total Transport from BCS	88,842.00
Recycle Processing Costs	<u>238,485.20</u>
Total COGS	331,316.80

Gross Profit **3,272,807.09**

Expense

Bad Debts	1,385.38
Amortization	1,276.92
335 Membership Dues	997.00
Personnel	
110 Salaries & Wages Permanent	589,723.97
120 Overtime Permanent	32,585.44
140 Employer Contributions	217,772.57
141 W.C. Employer Contributions	15,206.23
Personnel Other	<u>0.00</u>
Total Personnel	855,288.21
Maintenance	
230 Repairs & Maintenance Supplies	55,176.89

232 Tires	3,606.74
360 General Repair & Maintenance by Others	11,224.76
361 Equipment Repairs & Maintenance	14,214.77
362 Office Equipment Repair & Maintenance	<u>5,268.64</u>
Total Maintenance	89,491.80
Small Tools	
240 Consumable Tools	2,351.45
235 Small Tools	<u>14,354.13</u>
Total Small Tools	16,705.58
Utilities	
341 Electric Utilities	15,836.41
344 Propane	5,569.35
345 Telephone	21,302.91
346 Cell Phones	<u>1,869.38</u>
Total Utilities	44,578.05
Supplies	
221 Software	467.48
210 Office Supplies	3,358.04
220 Operating Supplies	78,627.62
224 Food	1,323.51
226 Clothing & Uniforms	<u>3,158.76</u>
Total Supplies	86,935.41
Insurance	
510 Property Insurance	15,892.13
513 Liability Insurance Allocated	<u>31,254.80</u>
Total Insurance	47,146.93
Fuel	
231 Gas, Oil, Fuel, Grease	<u>172,117.60</u>
Total Fuel	172,117.60
Postage	
312 Postage	<u>1,624.27</u>
Total Postage	1,624.27
Printing & Duplicating	
320 Printing & Duplicating	<u>2,123.92</u>
Total Printing & Duplicating	2,123.92
Advertising	
331 Publications Legal Notices	100.00
337 Advertising	<u>7,270.39</u>
Total Advertising	7,370.39
Travel	
370 Travel	<u>5,906.35</u>
Total Travel	5,906.35
Training	
380 Training	<u>3,301.00</u>
Total Training	3,301.00
Outside Services	

350 Professional Services	178,813.44
390 Purchased or Contracted Service	<u>23,733.78</u>
Total Outside Services	202,547.22
Licenses	
570 License Fees	<u>49,861.20</u>
Total Licenses	49,861.20
Rent	
530 Rent	<u>130,215.37</u>
Total Rent	130,215.37
Service Charges	
630 Service Charges	<u>56.18</u>
Total Service Charges	56.18
Administrative Fixed Costs	
590 Administrative Costs	<u>51,853.32</u>
Total Administrative Fixed Costs	51,853.32
Closure/Post Closure	
580 Closure/Post Closure Costs	<u>115,885.90</u>
Total Closure/Post Closure	115,885.90
Loan Interest Payments	
620 Loan Interest	<u>20,931.47</u>
Total Loan Interest Payments	20,931.47
Depreciation	
830 Depreciation	<u>816,955.61</u>
Total Depreciation	<u>816,955.61</u>
Total Expense	<u>2,724,555.08</u>
Net Ordinary Income	548,252.01
Other Income/Expense	
Other Expense	
Loan Payments	
610 Principal	368,000.00
615 Principal Contra	<u>-368,000.00</u>
Total Loan Payments	0.00
Reserve funds	
905 Equipment Reserves	720,000.00
955 Equip Reserve Contra	<u>-720,000.00</u>
Total Reserve Funds	0.00
Capital Improvements	
920 Buildings	8,169.19
925 Buildings Contra	-8,169.19
930 Improvement Other Than Buildings	196,248.01
935 Improvements Contra	-196,248.01
940 Capital Expense- Machinery & Equipment	166,774.22
945 Machinery & Equipment Contra	<u>-166,774.22</u>
Total Capital Improvements	0.00
Total Other Expense	<u>0.00</u>
Net Other Income	0.00
Net Income	<u>548,252.01</u>

Gallatin Solid Waste Management District

Balance Sheet

As of June 30, 2013

ASSETS

Current Assets

Checking/Savings

Cash Operational Combined	
10-1000 Cash Operational	3,367,333.36
10-1005 Cash Operational-BCS	-591,418.00
10-1010 Cash Operational Recycling	<u>-1,089,186.91</u>
Total Cash Operational Combined	1,686,728.45
10-2000 Restricted Cash - Closure Costs	1,989,567.36
10-2110 Cash Fixed Asset Purchases	1,671,472.45
10-2130 Cash Reserved for Security Deposit	86,500.00
10-2210 Loan Payment Reserve	62,500.00
10-2220 Loan Reserve (Future Year Pmt)	125,000.00
10-2230 Reserve For Next Cell	<u>1,450,000.00</u>
Total Checking/Savings	7,071,768.26

Accounts Receivable

Accounts Receivable	
12-2000 Logan Landfill	394,598.22
12-2005 Bozeman Convenience Site	<u>678.00</u>
Total Accounts Receivable	<u>395,276.22</u>

Total Accounts Receivable	<u>395,276.22</u>
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Total Current Assets	7,467,044.48
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Fixed Assets

Fixed Assets

18-6050 Continuing Property Under \$5,000	165,004.53
18-1000 Land	1,650,785.00
18-2000 Buildings	1,599,629.96
18-2100 Allow for Depr Buildings	-178,587.25
18-3000 Intangibles	6,965.00
18-3100 Amortization	-5,688.08
18-4000 Improvement Other Than Buildings	2,963,098.20
18-4100 Allow for Depr- Imp other than	-1,834,257.95
18-6000 Machinery & Equipment	3,684,880.99
18-6100 Allow for Depr Mach & Equip	-1,853,419.93
18-8005 CIP Shop Wash Bay/Tank	3,686.10
18-8010 CIP Cell 4 Expansion	4,054.70
18-8500 Class 4 Waste Area	<u>35,433.23</u>

Total Fixed Assets	6,241,584.50
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Total Fixed Assets	<u>6,241,584.50</u>
TOTAL ASSETS	<u><u>13,708,628.98</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20-6110 Loan Accrued Interest Payable	3,486.73
City of Bozeman	5,234.00
Four Corners Recycling.	21,356.40
20-6120 Wages Payable	16,291.66
20-6130 Payroll Liability	14,170.15
20-6135 W.C. Payroll Liability Payable	2,359.08
20-9100 Compensated Absences Payable	4,989.37
21-4000 Security Deposits Payable	86,500.00
Current Portion-Long Term Debt	<u>125,000.00</u>
Total Other Current Liabilities	<u>279,387.39</u>
Total Current Liabilities	279,387.39
Long Term Liabilities	
23-5406 Land Loan Board of Investment Current Portion	937,500.00
23-6000 Closure Cost Liability	-125,000.00
23-9000 Compensated Absences - Non-Current	1,728,395.51
23-9500 GASB 45 OPEB Net Obligation	44,904.40
	<u>40,832.00</u>
Total Long Term Liabilities	<u>2,626,631.91</u>
Total Liabilities	2,906,019.30
Equity	
3000 Net Assets	1,126,924.76
3900 Total Net Assets	9,127,432.91
Net Income	<u>548,252.01</u>
Total Equity	<u>10,802,609.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>13,708,628.98</u></u>



Polaroid
pictures of
Refuse
District #1
in 1972

Pictures of
the cell in the
70's



**Cell in the
70's**

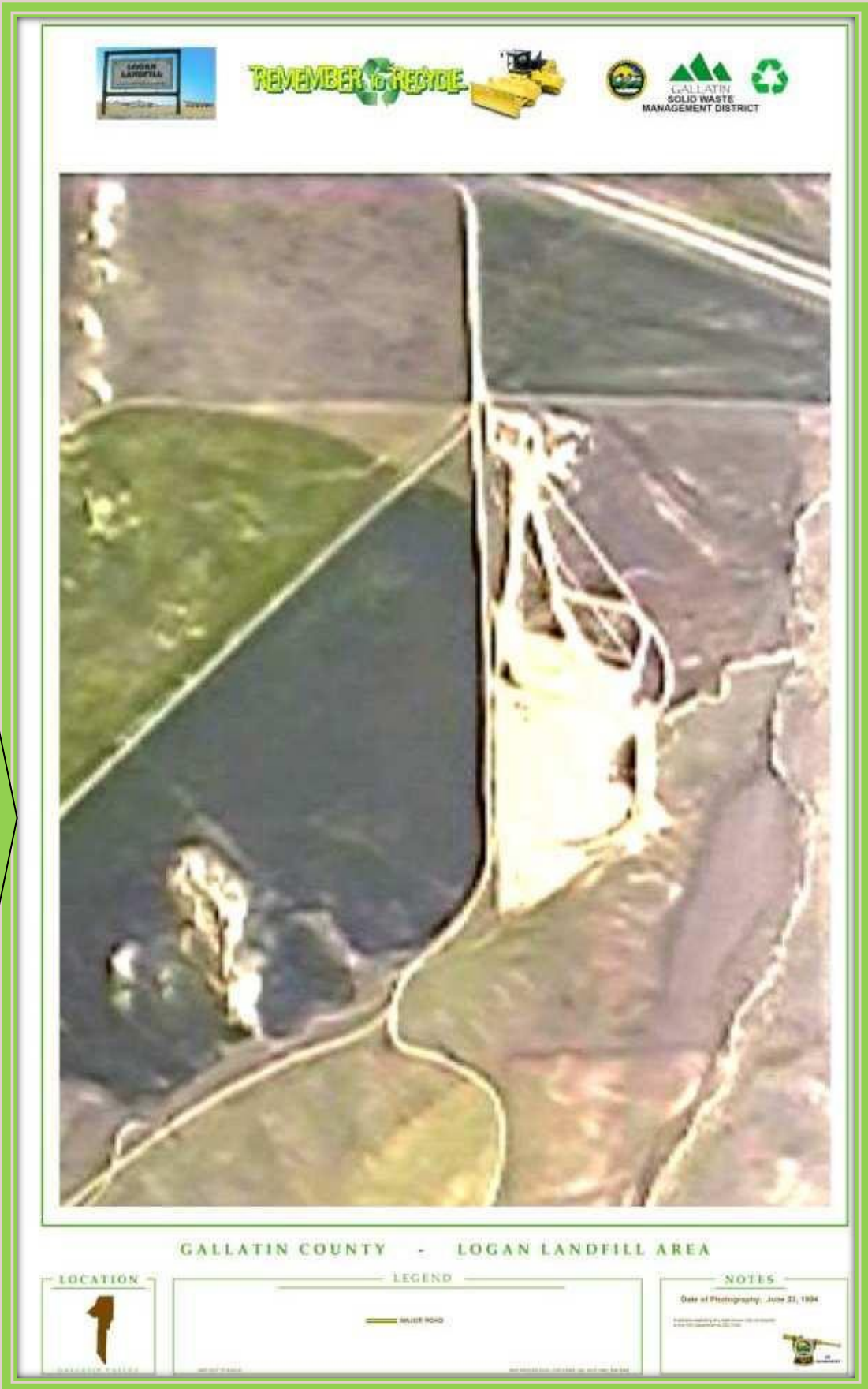


**Gate entry to
the Landfill
in the 70's**



**Scales in the
70's**

Aerial Photograph 1984



Aerial Photograph 1995



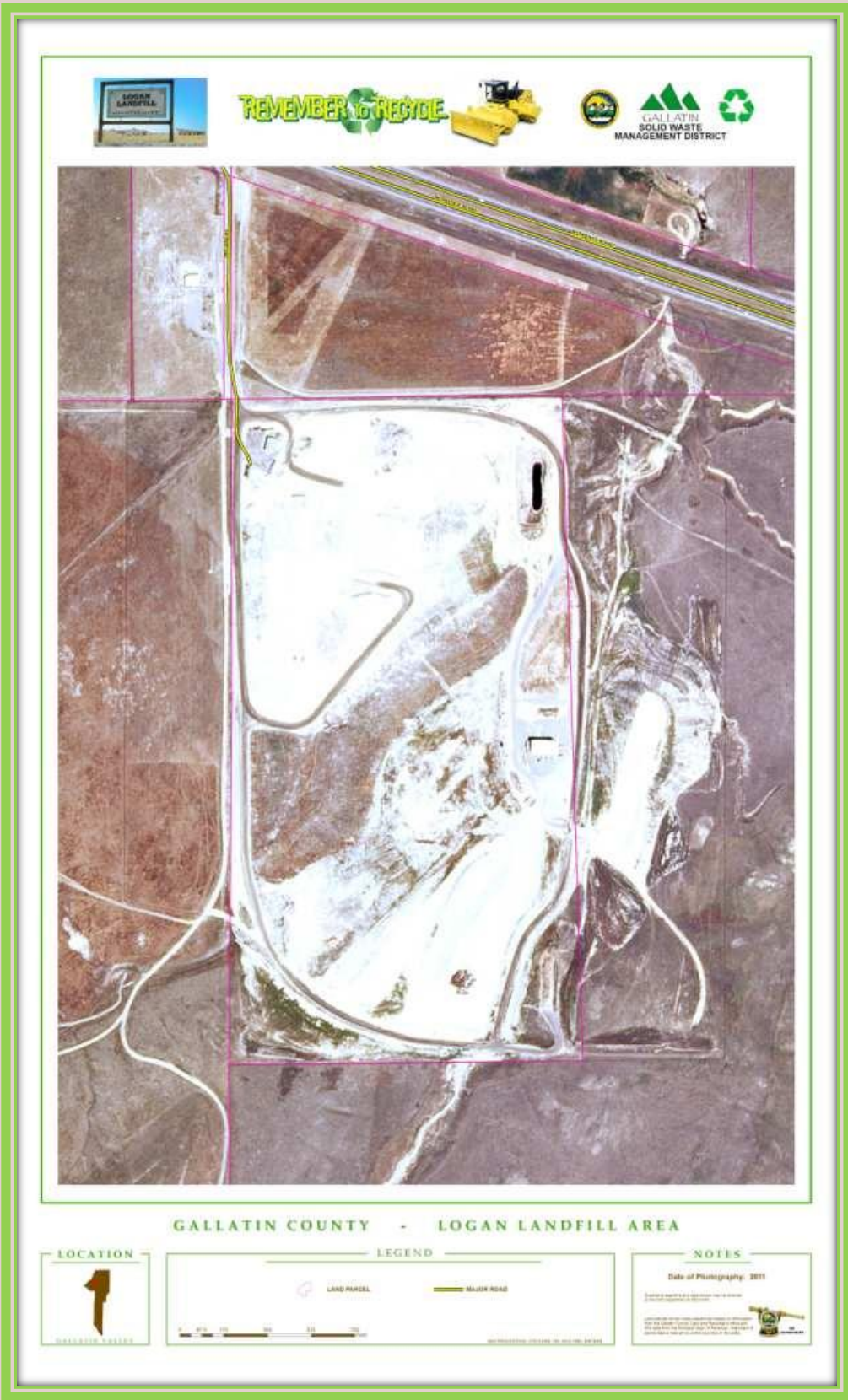
Aerial Photograph y 2005



Aerial Photograph 2009



Aerial Photograph 2011



Aerial Photograph 2013

