

5/2, 2016

Waste Connections' 2016 SWPPP

- 1 See Item 1.2. Updating. The SWPPP must be in in 30 days.
- 2 Pollution Prevention. The District Manager is the responsible person.
- 3 See 3-3, Surface Water Drainage. They show three locations, SW1, SW2 and SW3. But there is only **one discharge location** at North Pond only. Their plan is not correct. It's several years outdated. Note: SW3 is also known as the south pond.
- 4 All water flows to the north pond. The increase of off-site runoff flowed across Lindeman's property, prior to the Lindeman Grading Project. *Also, see Fig 2. WC's off-site contours are from "old contours" for the Lindeman property.*
- 5 The entrance road into the facilities. Drainage does not pass through a settling basin. It passes into approximately **6 drop inlets** with unfiltered runoff.
- 6 See 4.2, Industrial Processes. Listed area of problem access Road. See List.
- 7 There are no oil separators at the ponds or collecting at storm drains. Throwita Way is an example. *Floatable solids and "oils solids" flow offsite via WC's overflow.*
- *8 The site drainage plan Figure 2, does not represent Storm Drain Flows or off-site direction of flows. Water can leave the Entrance Road by passing the pond with zero filtering and oil separation. *As a result, floating solids and other solids end up in the runoff.*
- 9 The west pond (Pond #2) was backfilled in 2012. *The work was directed by Albert Magallanez. Pond #2 was backfilled by Larry Abel. He used fill dirt for backfill.*
- 10 There's only one discharge point at the north end; this causes increased turbidity and off-site flows.
- 11 Site Drainage modifications were made with out permits. Their flow map and flow calculations for offsite are wrong. To this day, it is not correct on the plans or in the field.

12 Wood recycling area drainage is not contained on-site nor drains to the settling pond. This passes to Lindeman's property. There are no berms to contain the runoff.

13 "knowing not disclosing" a material fact such as showing three ponds and three discharge points, and only having one and in turn reporting this to the State Water Quality as true and accurate. Flow this water across another person's property is damaging to that person.

14 The increased flow caused an increase in erosion, turbidity and high pH levels *as a result of WC's offsite flows*.

15 By not reporting WC an inaccurate SWPPP to the State and public is not only misrepresenting the State and Public but stockholders of Waste Connection due to the liability.

16 The condition of their facilities is faulty to this very day.

17 See page 6, paragraph 5. Each detention pond includes a riser pipe for storm water discharge. There are **supposed to be** a total of three industrial storm water discharge locations – see Figure 2. Discharges from the west and south detention ponds flow into a "forested area". Presumably, unfiltered.

18 Note: If they state in their SWPPP they (WC, that is) have "3" discharge points, then they should have 3 sets of water sampling records. Are these 3 different locations on record? Are they monitored? What about false reporting? This needs to be reviewed.

19 Report period for storm water SWPPP is "three months since revised". Yet violations have existed for over four years, and they still exist to this day. They are not reflected on the revised report date: February 2016.

20 The west pond was backfilled in spring 2012. According to what Albert Magallanez told Eric Vikna, drainage to the north pond was changed, mainly **due to failing off-site water tests**.

21 Pond #3 backflows to pond #2 (the west pond). The west pond backflows to the north pond (#1). *For # pond #1 there is only one site discharge -- at pond #1. Pond*

#2 overflow via "a wooded area" is filled in. This trench fill causes water to backflow through a 24" concrete pipe to pond #1.

22 Drainage has been modified by WC different than that stated in the SWPPP. Pond #2 (the west pond) is only one-foot-deep, so it has no capacity. All WC's storm water is collected by Pond #1, the north pond. *It backflows through a 24" concrete pipe.*

23 Pond #2 (the west pond) backflows via a 24" concrete pipe, and west to east, dumping into pond #1 (the north pond). This differs from WC's SWPPP. *The backflow is backwards.*

24 WC fraudulently manipulated their storm water collection without notification, engineering or approval of State Water Quality. They revised their SWPPP in February 2016 and never showed the true site Drainage, thereby defrauding Lindeman, the public, stockholders and the State Water Quality Department.

25 The existing storm water flow has been in place since before 2012. They have been flowing excess, untreated water off-site since. And they are currently still flowing beyond capacity.

26 The El Dorado County right-of-way at southeast Bradley Road and Throwitaway contributes to the problems at the outflow discharge at Truck Street and Throwitaway.

27 When off-site flows are increased by changes that a property owner causes, that property owner has the obligation to pay/install proper facilities to handle such increase flows by WC. See the El Dorado County Ordinance to this effect: Any damages caused by an increase in flows to another property owner become the liability of the one that caused the change on increased flows.

Hopefully the photos will tell the truth far more than just a piece of paper or map. The press or public agencies are welcome to ask for a tour to see what these pictures tell professionals who toured the site and saw where Waste Connections was covering up their problem of damaging other properties and putting the blame on others.

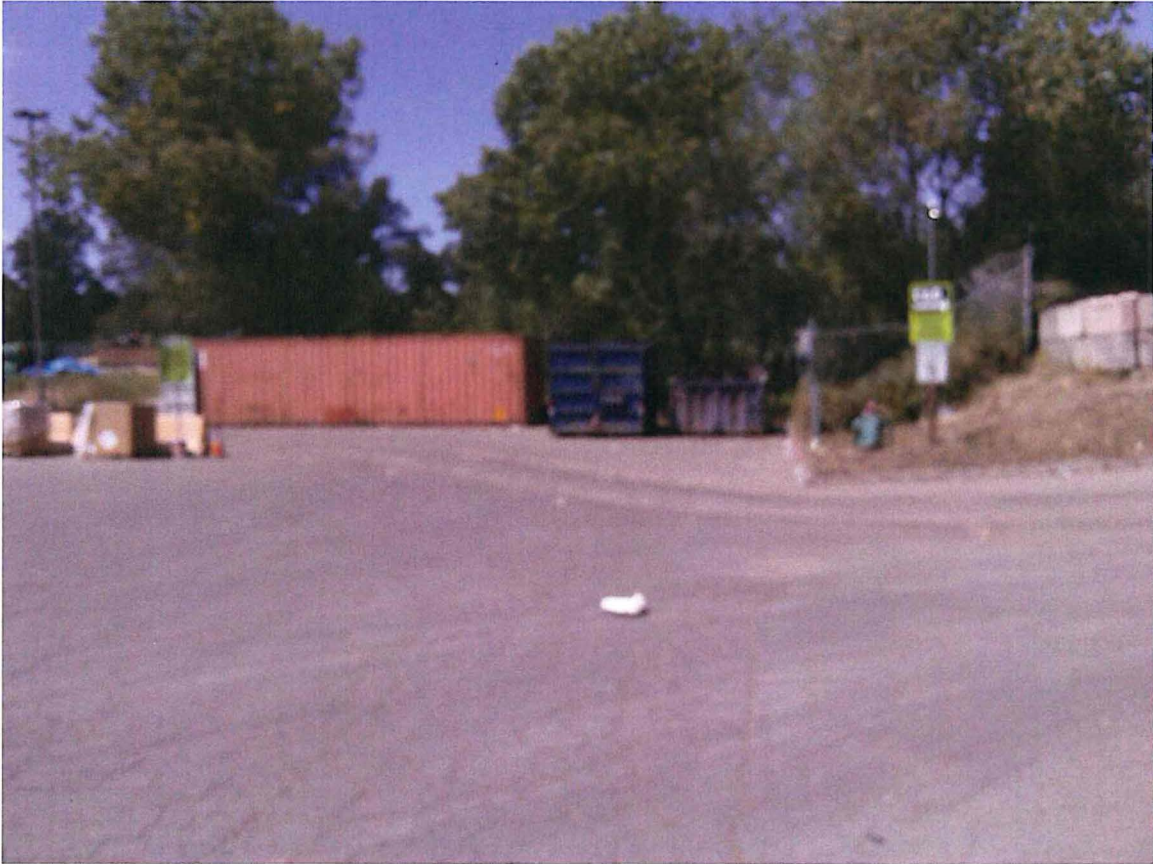
06-10-2016: Additional comments along with photographic descriptions.

This information is presented to correct the Waste Connections' 2016 SWPPP for purposes of supplementing any **SEIR on any preexisting project or redirection of ANY projects capability to proceed without proper re-inspection by the State and Federal Departments of Environmental Protection and others as appropriate in El Dorado County within the Lime Kiln properties and surrounding areas.**

Waste Connections and their engineering firm Golder and Associates should be held responsible for faulty engineering and a fraudulent drainage plan.



Outlet Drains from pond #2 concrete lined ditch



Pond #2 area recently blocked from public view by containers moved in front of it.



Gate access to pond #2 concrete pipe discharge to pond #1



Allowing employees to work around hazardous substance is a subject the Department of Labor should be mindful of let alone the public being exposed. Workers Compensation does not protect companies where they are negligent in protecting their employees...If this is what CA Water Board testers have to wear, why do employees working in and around the blowing lime dust and sludge and wet soils throughout the area of toxic PH levels taken from Waste Connections and other properties not have to be protected???



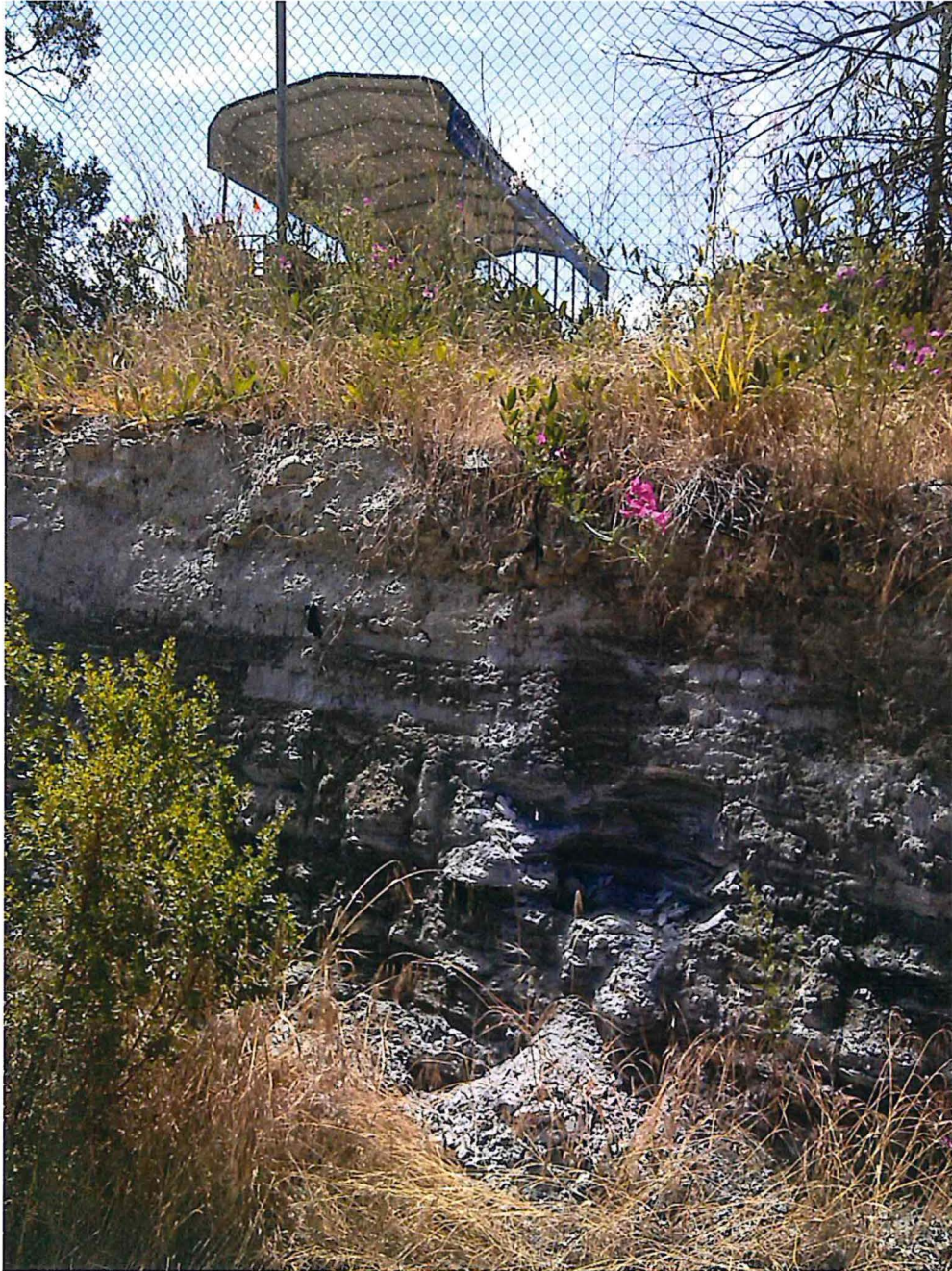
Concrete lined ditch from pond #2 to pond #1



Drain inlet from Pond #2 to pond #1 shown as dashed line on faulty SWAPPP



Open to down slope to concrete ditch.



North west end by woods waste area lime slurry. You can see it sloughing off the bank and when mixed with rain or wind blown poses a threat to humans, pets, wildlife and employees. See other photos looking UP towards the Waste Connections property to the south



Notice the separator where workers stand in the open air and sort recycle and other employees work above this area and the bank that marks the edge of Waste Connections property ABOVE and UPHILL from Lindemans property, it is laced with huge deposits of layered commercial lime.



Lime stockpile behind pond #2 on Waste Connections property. Notice the color of the vegetation.



Lime slurry pile, would you want to eat blackberries that grow in this stuff?



Lime slurry pile west side of Waste Connections extends down to creek. Notice fence line beyond next to ravine businesses back up to the yellow sludge and rushing polluted waters coming from Waste Connections property.



Taken down stream along Lindeman property line where water in creek rushes down the ravine after collecting toxic amounts of lime slurry, tested 5/31 at over13PH and could have been higher. Notice buildings on other side of creek where access from China Garden businesses are sitting and this pollution runs up almost to the foundations in heavy runoff and then across Lindeman property and on under the El Dorado Trail



Lime slurry pile west side of Waste Connections drains into creek.



Notice toe to creek where lime slurry dumps into it from Waste Connections polluted property.

These conditions and the improper drainage impact the construction of the Diamond Dorado Parkway and needs to have ALL work and funds halted as the project will only magnify the pollution problems originating from Waste Connections property down across Lindeman's Property and under and around the El Dorado Trail and areas where employees and businesses and pets and livestock and humans will be impacted. A properly installed reclamation plan needs to be in place prior to any further progress occurs. The following is the jaded addition to the EIR for the project based on a fraudulent drainage plan.

**Stormwater Pollution Prevention Plan (SWPPP)
Project Information and Certification**

State Water Resources Control Board Water Quality Order No. 2014-0057-DWQ
National Pollutant Discharge Elimination System (NPDES) General Permit for Storm Water Discharges
Associated with Industrial Activities
NPDES No. CAS000001

Project Information

Facility Name: El Dorado Disposal Services, Inc.
Facility Location: 41000 Thruway Way
Placerville, CA 95667

Contact: Albert Magallanez, District Manager
(530) 363-6319

WDID: 5S09I020632
SIC Code: 5093 Scrap and Waste Materials

Site Area: 10 acres
Impervious Area: Approximately 9 acres
Receiving Water: Weber Creek

Reviewing Agency

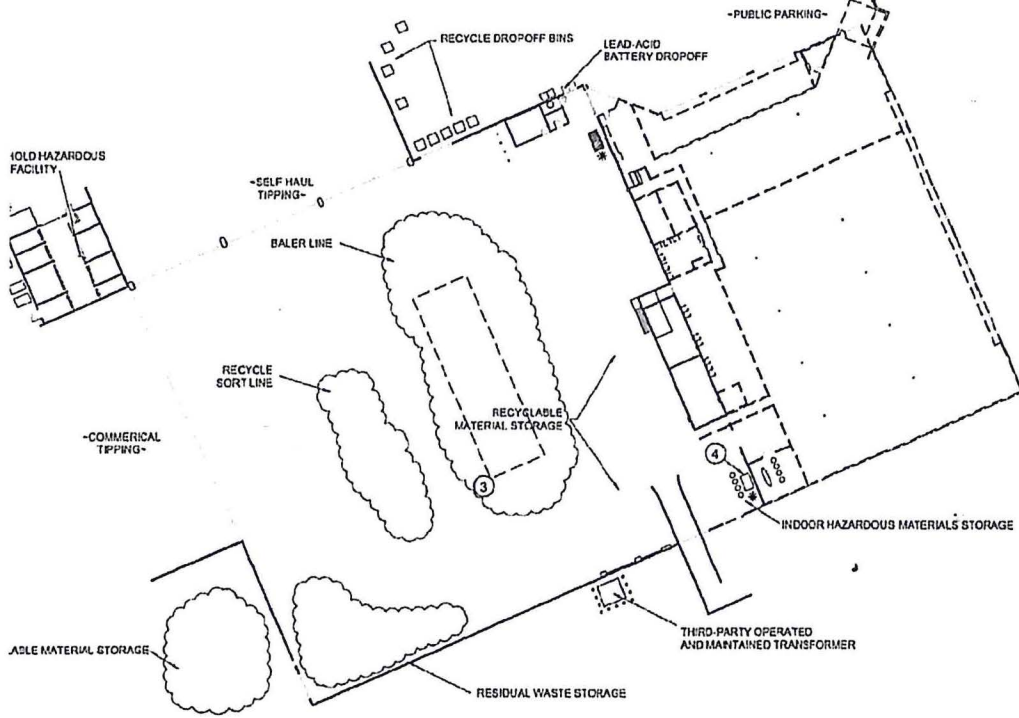
Jurisdiction: Regional Water Quality Control Board, Central Valley Region, Sacramento Office
11020 Sun Center Drive, #200
Rancho Cordova, CA 95670
Phone: (916)464-3291
Fax: (916)464-4645

Contact: Robert Ditto at 916-464-4841

Project Engineer

Prepared by: Golder Associates, Inc.
1000 Enterprise Way, Suite 190
Roseville, CA 95678
(916) 786-2424
(916) 786-2434 (fax)

Contact: Mark Naugle, P.E.
Project Number: 1300586-015/009



LEGEND

- * EPILL KIT
- ① 550 GAL. DIESEL AST WITH SECON CONTAINMENT
- ② 767/ 250 GAL. USED OIL/ USED ANT WITH SECONDARY CONTAINMENT
- ③ 700 GAL. HYDRAULIC OIL AST WITH CONTAINMENT (BALER)
- ④ 135 GAL. ATF AST AND 135 GAL. HY AST WITH SECONDARY CONTAINM

NOTES

1. MATERIALS RECOVERY FACILITY DETAILS P CARLTON ENGINEERING, DATE OF INFORM. 2009. FIELD CHECKED BY GOLDBER DATED 7



REV	DATE	DESCRIPTION
PROJECT		
EL DORADO DISPOSAL MATERIALS RECOVERY FAC		
TITLE		
MRF BUILDING DETAIL		
PROJECT No. 1304000101		
DESIGN	JCA	2013-09-23
CADD	JCA	2013-09-23
CHECK	GC	2013-09-23
REVISION		2013-09-23



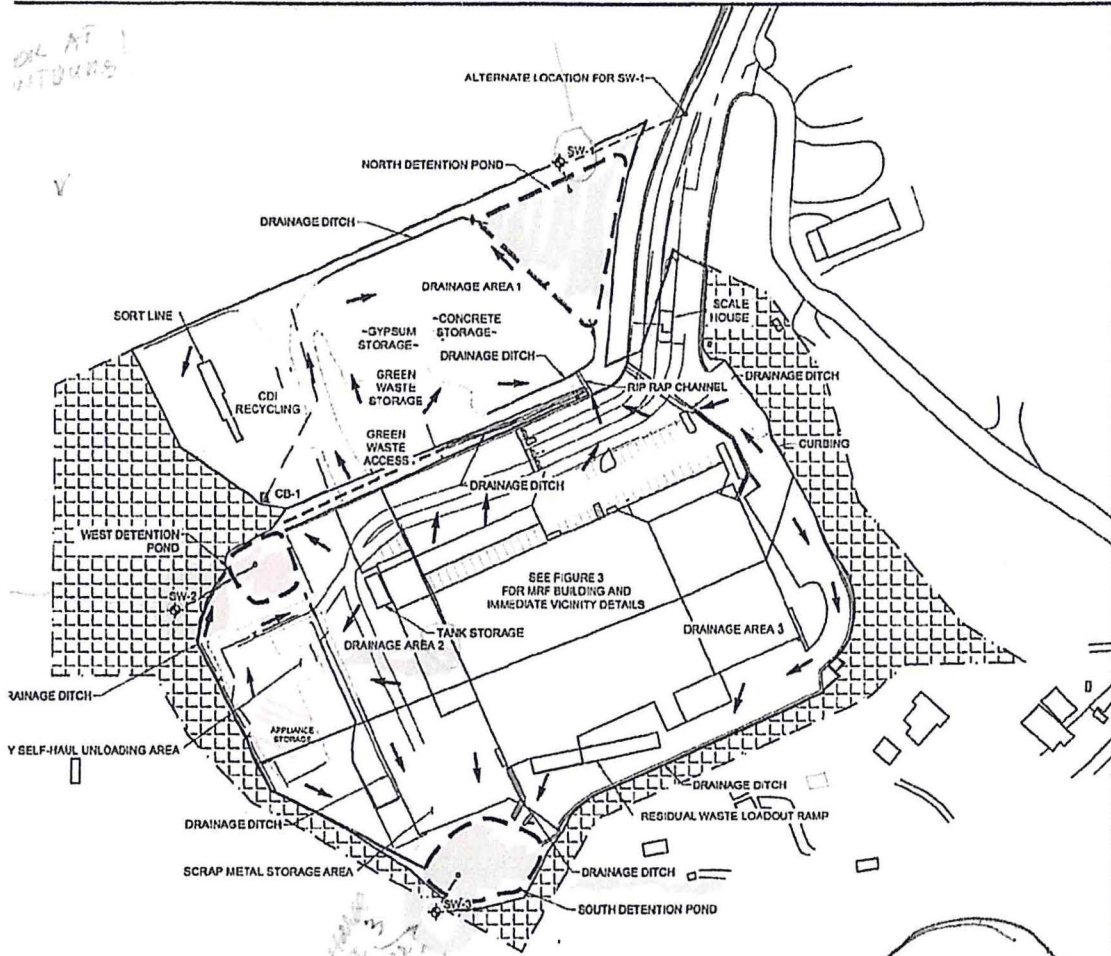
FIGURE 3



*where is the grading
contract - west pond?*

*Drainage
SW-1*

*DR AT
OUTGANG*



LEGEND

- AFFROIMATE FACILITY BOUNDARY
- DRAINAGE POND BOUNDARY
- UNDERGROUND PIPE
- AFFROIMATE DRAINAGE AREA BOUNDARY
- FENCE
- DRAINAGE DITCH
- PREVIOUS APPROPRIATE AREA OF EROSION
- EROSION REGISTRATION AREA
- CATCH BASIN
- FLOOD DEPLOYMENT LOCATION
- STORMWATER SAMPLE LOCATION
- AFFROIMATE SURFACE WATER FLOW DIRECTION

NOTES

1. TOPOGRAPHIC INFORMATION PROVIDED BY CAUTION ENGINEERING, DATE OF TOPOGRAPHY: JULY 13, 2008
2. STORMWATER SAMPLE LOCATION SW-1 LOCATED AT ATOM DRAINAGE POND
3. STORMWATER SAMPLE LOCATION SW-2 LOCATED AT DRAIN PIPE OUTLET
4. STORMWATER SAMPLE LOCATION SW-3 LOCATED AT DRAIN PIPE OUTLET
5. EROSION REGISTRATION AREAS AND EROSION CONTROL DITCHES ARE LOCATED AT THE WEST DETENTION POND AND SURROUNDING AREAS AND SHOULD BE IDENTIFIED UNDER EROSION CONTROL DRAINAGE DITCHES BY THE CONCRETE STORM ARE STABILIZED WITH EROSION CONTROL MATS
6. SW-1 STOP IS APPLIED AS NEEDED ON TOP OF THE EROSION CONTROL MATS AT THE WEST DETENTION POND WHERE DUES FLOW OCCURS



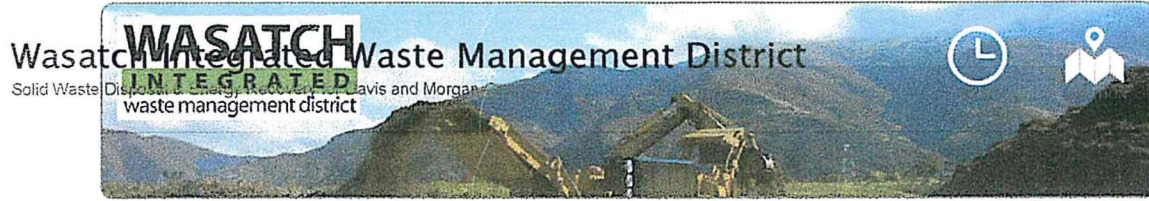
DESIGNER	NEW CONSTRUCTION	DATE	08/11/08
APPROVER	OPERATING CONTRACT	DATE	08/11/08
DRAWN	REVISIONS	DATE	08/11/08
PROJECT	EL DORADO DISPOSAL MATERIALS RECOVERY FACILITY		

SITE MA

PROJECT No.	130004415	FILE No.	
DESIGN	ME	DATE	08/11/08
CDN	ME	SCALE	AS SHOWN



FIGURE 2



Wasatch Integrated Waste Management District

» Davls Energy Recovery Facility

The energy recovery facility generates renewable energy through the incineration of solid waste. The waste burns at a temperature high enough to convert water into steam, which is used by Hill Air Force Base to heat base facilities, in addition to other uses. Electricity is also generated from the steam; enough to power site operations with a portion sold to PacifiCorp. Call (801) 614-5600 for tours. [Pictures](#)

» Davls Landfill

In response to the recent windstorm, hours of operation at the Davis Landfill have been extended, Tuesday, May 3, 2016 through Saturday, May 7, 2016. Extended hours will be 7:00 a.m. to 8:00 p.m. Incinerator hours remain unchanged.

Solid waste that cannot be incinerated, due to incinerator capacity or size, is landfilled using the best available environmental protection practices. Landfill gas, generated during the decomposition of organic materials in the landfill, is collected and shipped to Hill Air Force Base where the gas is converted to electricity. Call (801) 614-5600 for tours. [Pictures](#)

» The Green Waste Recycling Facility

The Green Waste Recycling Facility upcycles yard waste into compost and wood chips, creating a saleable product while saving valuable landfill space. Three sizes of ground wood chips are available at \$10 per scoop. Compost is available for \$25 per scoop. A scoop is equivalent to approximately 1 1/2 yards. Bring your truck or trailer to the landfill and we'll load it. [Download information in a printable version of the Green Waste Recycling Facility's brochure.](#) [Pictures](#)

» Household Hazardous Waste Facility

Wasatch Integrated's Household Hazardous Waste Facility is located at the landfill. The household hazardous waste facility accepts, E-WASTE, paint, varnish, pesticides, lawn care products, aerosols, paint thinner, antifreeze, motor oil, diesel, gasoline, cleaning items, automotive products, rechargeable and lead acid batteries, etc. in household quantities. Click on the e-waste link above for important e-waste disposal information. There is no charge for drop off of household hazardous waste. The Household Hazardous Waste Facility is located at the landfill and open during landfill operating hours, Monday through Saturday. For additional information call (801) 614-5600. [Download information in a printable version of the Household Hazardous Waste Facility's brochure.](#) The facility incorporates two solar panels and a windmill. The solar panels produce approximately 7,363 kilowatt hours of energy every year and the windmill produces approximately 4440 kilowatt hours of energy each year (with a wind speed average of 12 mph). The facility is heated using methane collected from the landfill. The facility is open during landfill hours. [Pictures](#)

» Parc & Save Landfill Thrift Store

NOW OPEN! Pioneer Adult Rehabilitation Center (PARC) has opened a thrift store collocated with the Davis Landfill Recycling Center. PARC is a Community Rehabilitation Program providing opportunities for people with disabilities who cannot obtain training and employment on their own. The partnership between PARC and Wasatch Integrated benefits the community by providing jobs and increasing recycling through the reuse of items which might otherwise be landfilled. Thrift store hours are Tuesday through Friday, 12 noon to 6pm and Saturday, 10am to 6pm. For information contact PARC at (801) 402-0950 or visit the [PARC & SAVE facebook page](#). [Pictures](#)

» [Recycling](#)

For information about recycling in your city and additional recycling options, please follow this [link](#).

[Customer Login](#)

Wasatch Special Waste Profile Form

[PDF](#)

[Board Member Login](#)

Items Not Accepted

- Commercial Hazardous Waste
- Radioactive Materials
- Bio Hazardous Waste
- Explosives



WASATCH
INTEGRATED
waste management district

Wasatch Integrated Waste Management District

HOUSEHOLD HAZARDOUS WASTE

*Disposal and Reuse Options
for Northern Utah Households*



Wasatch Integrated Waste Management District

Household Hazardous Waste Facility at the Davis Landfill

OPEN: Monday through Saturday
HOURS: 7:00 a.m. to 6:00 p.m.. (summer)
7:00 a.m. to 5:00 p.m. (winter)

Wasatch Integrated Waste Management District

1997 East 3500 North (Davis Landfill)
650 East Highway 193 (Energy Recovery Facility)
Layton, Utah 84041
Phone: (801) 614-5600
Fax: (801) 771-6438
Web Site: www.wasatchintegrated.org
Email: info@wiwmd.org

RECYCLING DROP OFF CENTER

Wasatch Integrated has a recycling drop off center located at the landfill. Enter the landfill gates and turn at the first left toward the recycling building. Items accepted are:

- Numbers 1 through 7 Plastic (*numbers are embossed on the container, usually on the bottom*)
- Mixed Paper
- Cardboard (*flattened*)
- Steel Cans
- Aluminum Cans
- Newspaper
- Magazines
- Glass

There is no charge to deposit recyclable material at the drop off center.



Recycling Drop Off Center

HOUSEHOLD HAZARDOUS WASTE DROP OFF

Household hazardous waste is accepted in containers no larger than 5 gallons. No more than 20 gallons of any one item may be dropped off for disposal or reuse, per visit; and no more than 2 of any one item of electronic waste. There is no charge to drop off household hazardous waste. Waste accepted includes:

- Electronic Waste
- Paint
- Paint Thinner
- Stain
- Oil
- Antifreeze
- Automotive Products
- Household Cleaners
- Batteries (lead acid)
- Batteries (rechargeable)
- Pesticides
- Fertilizers
- Propane Tanks
- Gasoline
- Kerosene
- Diesel Fuel



Household hazardous waste collection area

HOUSEHOLD HAZARDOUS WASTE REUSE SHED

The reuse shed is available as a service to residents. Unwanted household hazardous waste is dropped off at the household hazardous waste collection area for reuse or disposal. Items unopened or usable are placed in the reuse shed and may be taken by interested customers at no charge. Many items may be available for reuse, including:

- Paint
- Paint Thinner
- Stain
- Household Cleaners
- Pesticides
- Fertilizers
- Unused Oil
- Unused Antifreeze
- Automotive Products



Items in the Reuse Shed are available at no charge

This facility is for hazardous waste from households **only**. If your business generates hazardous waste, a list of commercial disposal facilities is available from the recycling facility, from scale personnel, or on our website, www.wasatchintegrated.org.

Items Not Accepted

- Sod and Dirt
- Rocks
- Painted, Stained, and Pressure Treated Lumber
- Treated Wood
- Plywood
- Particle Board
- Siding



Wasatch Integrated Waste Management District

Green Waste Recycling Facility at the Davis Landfill

OPEN: Monday through Saturday
HOURS: 7:00 a.m. to 6:00 p.m.. (summer)
7:00 a.m. to 5:00 p.m. (winter)

WASATCH
INTEGRATED
waste management district

Wasatch Integrated Waste Management District

GREEN WASTE RECYCLING

Compost and Mulch



Wasatch Integrated Waste Management District

1997 East 3500 North (Davis Landfill)
650 East Highway 193 (Energy Recovery Facility)
Layton, Utah 84041
Phone: (801) 614-5600
Fax: (801) 771-6438
Web Site: www.wasatchintegrated.org
Email: info@wiwmd.org

Green Waste Accepted

Recyclable green waste is accepted at the Davis Landfill's green waste recycling facility. Waste accepted includes:

CLEAN GREEN WASTE

- Tree and Shrub Trimmings
- Wood Pallets
- Clean Lumber

Cost is \$20 per ton with a \$5 minimum charge.



Finished product

PROCESSED GREEN WASTE

- Leaves
- Lawn Clippings
- Manure
- Chipped Limbs

Cost is \$10 per ton with a \$5 minimum charge.

WOOD CHIPS

\$10 per scoop (fine, medium, and coarse)

Place mulch on soil surface for:

- Organic Enrichment
- Moisture Retention of Soil
- Reduced Soil Temperature
- Reduced Weed Growth
- Natural Looking Beds
- Reduced Vegetable Rot by Minimizing Soil Contact

Mulch is excellent for moisture retention of vegetable gardens or beds. It has a more natural look than artificially dyed bark, while still retaining a decorative quality. Mulch can be used to bring focus to flower beds, make pathways through landscaping, or define areas of interest.



Grinding green waste



Loading a customer vehicle with compost

COMPOST

\$25 per scoop

\$3 per 2 cubic foot bag

Uses:

- Improved Soil Structure
- Addition of Microbe Activity Nutrient
- Improved Soil pH
- Improved Resistance to Insect infestation and plant disease

Additionally:

Does not deplete nitrogen in the soil.



Bagged product

WASATCH INTEGRATED waste management district

2017 Budget

For the Fiscal Year Ending June 30, 2017

	2015 Actual	2016		2017 Budget	2016 Budget vs. 2017 Budget	
		Forecast	Budget		Higher (Lower)	
Operating Revenues						
Household Containers	\$6,444,462	\$6,525,515	\$6,422,179	\$6,554,264	132,085	2.06%
Commercial Containers	76,113	78,737	75,303	79,162	3,859	5.12%
Tipping Fees	3,224,995	3,796,384	3,630,415	3,960,946	330,531	9.10%
Special Waste	1,075,630	1,453,013	1,320,504	1,334,244	13,740	1.04%
Outside District Waste	207,162	220,348	200,000	220,776	20,776	10.39%
Steam/Co-Generation/L.F. Gas	3,587,103	4,949,520	4,614,510	5,010,670	396,160	8.59%
Recycling	555,633	536,479	691,139	441,774	(249,365)	-36.08%
Permits/Fees & Other	20,145	43,604	17,856	5,580	(12,276)	-68.75%
Leases	<u>154,388</u>	<u>21,014</u>	<u>2,400</u>	<u>15,636</u>	13,236	551.50%
Total Operating Revenues	<u>15,345,631</u>	<u>17,624,614</u>	<u>16,974,306</u>	<u>17,623,052</u>	648,746	3.82%
Operating Expenses						
Personnel	5,494,462	5,797,112	6,087,203	6,371,458	284,255	4.67%
Temporary Labor	265,295	311,119	345,082	658,000	312,918	90.68%
Supplies	1,284,300	1,433,885	1,989,184	1,674,292	(314,892)	-15.83%
Environmental Testing	161,718	195,075	196,996	226,996	30,000	15.23%
Utilities	681,080	637,759	729,210	756,138	26,928	3.69%
Maintenance	6,714,783	2,793,768	3,482,118	4,510,797	1,028,679	29.54%
Memberships/Subscriptions	28,929	31,133	36,197	36,197	0	0.00%
Telephone/Communications	49,405	54,972	52,353	52,833	480	0.92%
Permits/Fees	51,419	56,602	62,828	62,828	0	0.00%
Insurance	370,420	352,563	399,907	363,155	(36,752)	-9.19%
Training/Travel	94,314	112,528	149,004	142,992	(6,012)	-4.03%
Professional Services - Engineering	295,442	148,334	185,000	192,000	7,000	3.78%
Professional Services - Other	125,062	134,966	180,864	180,864	0	0.00%
Professional Services - Legal	43,648	44,012	60,000	60,000	0	0.00%
Community Outreach	37,010	33,378	35,000	35,000	0	0.00%
Bank Fees	32,230	36,484	30,660	41,180	10,520	34.31%
Closure/Post Closure	478,750	448,524	448,524	354,624	(93,900)	-20.94%
Depreciation	<u>3,666,825</u>	<u>4,168,566</u>	<u>4,549,080</u>	<u>4,537,500</u>	(11,580)	-0.25%
Total Operating Expenses	<u>19,875,092</u>	<u>16,790,780</u>	<u>19,019,210</u>	<u>20,256,854</u>	1,237,644	6.51%
Net-Operating Income (Loss)	<u>(4,529,461)</u>	<u>833,834</u>	<u>(2,044,904)</u>	<u>(2,633,802)</u>	(588,898)	28.80%
Non-Operating Revenues (Expenses)						
Interest	97,949	97,150	93,480	89,400	(4,080)	-4.36%
Gain/Loss Surplus Equipment	557,396	540,681	370,100	285,000	(85,100)	-22.99%
Bad Debts	(135)	(124)	(20,000)	(20,000)	0	0.00%
Special Items	0	<u>(138,008)</u>	<u>(138,008)</u>	<u>(1,500,000)</u>	(1,361,992)	
Total Non-Operating Revenues (Expenses)	<u>655,210</u>	<u>499,699</u>	<u>305,572</u>	<u>(1,145,600)</u>	(1,451,172)	-474.90%
Change in Net Position	<u>(\$3,874,251)</u>	<u>\$1,333,533</u>	<u>(\$1,739,332)</u>	<u>(\$3,779,402)</u>	(2,040,070)	117.29%
Capital Expenses	9,498,052	7,261,896	7,261,896	2,073,800	(5,188,096)	-71.44%
Revenue	\$16,000,841	\$18,124,313	\$17,279,878	\$16,477,452	(802,426)	-4.64%
Fund Transfer	<u>13,372,303</u>	<u>5,928,363</u>	<u>9,001,228</u>	<u>5,853,202</u>	(3,148,026)	-34.97%
Total Sources	29,373,144	24,052,676	26,281,106	22,330,654	(3,950,452)	-15.03%
Total Expenses	<u>\$29,373,144</u>	<u>\$24,052,676</u>	<u>\$26,281,106</u>	<u>\$22,330,654</u>	(3,950,452)	-15.03%

2016	YTD 03/31/16	BUDGET	2017	BUDGET	FIVE YEAR BUDGET PLAN	2018	2019	2020	2021	2022
RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT		RENEWAL AND REPLACEMENT					
DISTRICT			DISTRICT		DISTRICT					
District Improvements	\$ 51,193	\$ 50,000	District Improvements	\$ 50,000	District Improvements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			District Vehicle	\$ 30,000					\$ 30,000	
PLANT			PLANT		PLANT					
Plant Improvements	\$ 9,778	\$ 50,000	Plant Improvements	\$ 60,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Haul Truck	\$ 189,088	\$ 200,000	Haul Truck	\$ 195,000	Haul Truck		\$ 150,000			
Loader	\$ -		Loader	\$ 185,000	Loader	\$ 185,000			\$ 185,000	\$ 185,000
Roll Off Bins	\$ 16,500	\$ 50,000	Control Room AC	\$ 15,000	Fork Lifts			\$ 50,000		
Forklift	\$ 31,900	\$ 55,000	Plant Truck	\$ 22,000	Roll Off Bins	\$ 20,000		\$ 20,000		
LANDFILL			LANDFILL		LANDFILL					
Landfill Improvements	\$ 39,648	\$ 128,728	Landfill Improvements	\$ 50,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader	\$ -	\$ 114,500	Windrow Turner	\$ 970,000	Loader (s)	\$ 150,000	\$ 550,000			
DBT Rebuild	\$ 303,528	\$ 303,528	Compactor Wheels	\$ 105,000	DB Dozer		\$ 525,000			
Excavator	\$ 223,950	\$ 250,000	Mini loader	\$ 80,000	Excavator			\$ 225,000		
Roll Off Truck	\$ 180,879	\$ 200,000	Snow Plow Attachment	\$ 16,800	Compactor	\$ 1,005,000			\$ 1,005,000	
Roll Off Bins	\$ 44,000	\$ 50,000			Roll Off Truck	\$ 200,000		\$ 200,000		\$ 200,000
					Pick Up Truck			\$ 25,000		
					Roll Off Bins	\$ 50,000		\$ 50,000		
					Greenwaste Screen	\$ 350,000				
TOTAL	\$ 1,090,463	\$ 1,451,756	TOTALS	\$ 1,778,800	TOTALS	\$ 2,210,000	\$ 1,325,000	\$ 970,000	\$ 1,470,000	\$ 635,000
CAPITAL PROJECTS			CAPITAL PROJECTS		CAPITAL PROJECTS					
DISTRICT			DISTRICT		DISTRICT					
					Transfer Station					\$ 6,000,000
PLANT			PLANT		PLANT					
Ash Separation	\$ 132,672	\$ 132,672	Arc Flash Upgrades	\$ 30,000	Arc Flash Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Arc Flash Upgrades	\$ -	\$ -	Break and Bathrooms Remodel	\$ 75,000	ESP Third Field Replacement				\$ 600,000	
Generation Bank Replacement	\$ 945,220	\$ 945,220	Materials Recovery Expansion	\$ -	Condenser Replacement			\$ 800,000		
Special Waste Storage	\$ 274,580	\$ 265,000	DeltaV Upgrade	\$ 80,000	Reverse Osmosis Water System			\$ 475,000		
Mixed Waste Processing Line	\$ 2,638,663	\$ 3,800,000	Mixed Waste Processing Line	\$ 50,000	Nox Control, SNCR	\$ 1,600,000				
					Economizer Tube Replacement		\$ 400,000			
					1st Pass Refurbishment	\$ 2,200,000				
LANDFILL			LANDFILL		LANDFILL					
1700 East Entrance Road	\$ 456,327	\$ 500,000	Leachate Line	\$ 30,000	Phase IV Construction				\$ 1,500,000	
Phase V Tie-in	\$ 117,248	\$ 117,248	Stormwater Overflow	\$ 30,000	Phase V Closure		\$ 850,000			
Landfill Gas Upgrades	\$ -	\$ 50,000			Phase V Landfill Gas Expansion		\$ 300,000			
TOTAL	\$ 4,564,710	\$ 5,810,140	TOTALS	\$ 295,000	TOTALS	\$ 3,830,000	\$ 1,580,000	\$ 1,305,000	\$ 2,130,000	\$ 6,000,000
TOTAL	\$ 5,655,173	\$ 7,261,896	TOTALS	\$ 2,073,800	TOTALS	\$ 6,040,000	\$ 2,905,000	\$ 2,275,000	\$ 3,600,000	\$ 6,635,000

RENEWAL AND REPLACEMENT ACCOUNT REQUIREMENT \$ 4,567,000

CAPITAL PROJECTS ACCOUNT REQUIREMENT \$ 7,929,000

TOTAL CAPITAL PROJECTS ACCOUNTS REQUIRED FUNDING \$ 12,496,000

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2017

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,800,000**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2017 Fiscal Year is \$15,364,730. Three months operation and maintenance reserves are therefore \$3,841,183.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2017.

Capital Projects Fund

Landfill Closure Account **\$5,800,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

Paragraph 9-3-102(c) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the total accrued liability for plant and landfill closure and post closure care costs. Total accrued liability for closure and post closure care costs are estimated to be \$5,836,504 as of June 30, 2017.

As of June 30, 2017, total closure and post-closure care for the landfill and waste to energy facility is estimated to be \$13,812,253 and the largest area requiring closure at any time and post-closure care for the landfill and waste to energy facility is estimated to be \$8,819,747. Based on budgeted revenue for fiscal year 2017 of approximately \$17,623,052, we can provide financial

assurance via the local government test for up to \$7,577,912 (\$17.9M*.43). The balance of approximately \$1,241,835 shall be provided through the trust account mechanism. Paragraph 9-3-102(d) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the amount required to meet financial assurance requirements established by Utah Division of Solid and Hazardous Waste regulations, nor less than the total accrued liability of \$5,836,504.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account \$4,567,000

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account \$7,929,000

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account \$0

Funds are not currently required in the Reserve Account

Extension and Repair Fund \$1,500,000

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 29 years.

Rate Stabilization Fund \$0

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future

capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

Surplus Fund

\$0

Total required funds of \$23,673,687 exceed the amount of funds estimated to be available at the end of the 2017 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2017 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY

Fiscal Year Ending June 30, 2017

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account \$3,800,000

Debt Service Fund

Bond Accounts \$0

Capital Projects Fund

Landfill Closure Account \$5,800,000

Project Accounts

Renewal and Replacement Account \$4,567,000

Capital Projects Account \$7,929,000

Reserve Account \$0

Extension and Repair Fund

\$1,500,000

Rate Stabilization Fund

\$0

Surplus Fund

\$0

Total Required Minimum Fund Balances

\$23,673,687

WASATCH INTEGRATED waste management district

2015 Budget
For the Fiscal Year Ending June 30, 2015

	2013 Actual	2014		2015 Budget	2014 Budget vs. 2015 Budget		
		Forecast	Budget		Higher (Lower)		
Operating Revenues							
Household Containers	\$6,283,069	\$6,324,157	\$6,001,601	\$6,296,790	295,189	4.92%	
Commercial Containers	66,175	71,336	70,997	69,664	(1,333)	-1.88%	
Tipping Fees	3,187,574	3,104,735	3,100,000	2,997,744	(102,256)	-3.30%	
Special Waste	947,095	1,165,841	910,298	1,120,829	210,531	23.13%	
Outside District Waste	260,900	275,355	260,000	279,239	19,239	7.40%	
Steam/Co-Generation/L.F. Gas	3,203,556	3,422,827	3,300,233	3,205,620	(94,613)	-2.87%	
Recycling	1,070,251	1,073,809	1,134,003	1,102,406	(31,597)	-2.79%	
Permits/Fees & Other	13,090	2,514,522	11,998	14,628	2,630	21.92%	
Leases	37,438	42,075	70,000	126,000	56,000	80.00%	
Total Operating Revenues	15,069,148	17,994,657	14,859,130	15,212,920	353,790	2.38%	
Operating Expenses							
Personnel	5,204,644	5,316,599	5,506,677	5,778,334	271,657	4.93%	
Temporary Labor	344,957	286,127	395,082	345,082	(50,000)	-12.66%	
Supplies	2,027,533	1,553,792	1,839,386	1,805,515	(33,871)	-1.84%	
Environmental Testing	122,211	159,509	185,196	176,400	(8,796)	-4.75%	
Utilities	447,521	544,494	498,336	571,986	73,650	14.78%	
Maintenance	3,109,845	4,510,571	4,822,151	4,595,519	(226,632)	-4.70%	
Memberships/Subscriptions	27,406	26,389	36,197	36,197	0	0.00%	
Telephone/Communications	48,319	52,209	50,233	49,833	(400)	-0.80%	
Permits/Fees	51,592	58,283	62,828	62,828	0	0.00%	
Insurance	363,540	378,768	370,636	398,377	27,741	7.48%	
Training/Travel	82,445	101,666	150,298	148,000	(2,298)	-1.53%	
Professional Services - Engineering	350,458	161,334	355,004	345,000	(10,004)	-2.82%	
Professional Services - Other	161,299	138,255	426,404	207,904	(218,500)	-51.24%	
Professional Services - Legal	83,292	79,563	100,000	60,000	(40,000)	-40.00%	
Community Outreach	31,899	40,958	35,000	35,000	0	0.00%	
Bank Fees	29,340	25,785	30,460	30,660	200	0.66%	
Closure/Post Closure	(503,533)	383,305	387,600	355,320	(32,280)	-8.33%	
Depreciation	3,964,441	4,081,133	4,236,324	4,317,684	81,360	1.92%	
Total Operating Expenses	15,947,209	17,898,740	19,487,812	19,319,639	(168,173)	-0.86%	
Net-Operating Income (Loss)	(878,061)	95,917	(4,628,682)	(4,106,719)	521,963	-11.28%	
Non-Operating Revenues (Expenses)							
Interest	130,726	253,242	165,998	88,056	(77,942)	-46.95%	
Gain/Loss Surplus Equipment	882	316,713	252,040	250,200	(1,840)	-0.73%	
Bad Debts	(1,978)	(293)	(20,000)	(20,000)	0	0.00%	
Total Non-Operating Revenues (Expenses)	129,630	569,662	398,038	318,256	(79,782)	-20.04%	
Change in Net Position	(\$748,431)	\$665,579	(\$4,230,644)	(\$3,788,463)	442,181	-10.45%	
Capital Expenses	10,692,248	1,401,062	2,905,000	8,305,000	5,400,000	185.89%	
Revenue	\$15,198,778	\$18,564,319	\$15,257,168	\$15,531,176	274,008	1.80%	
Fund Transfer	11,440,679	735,483	7,135,644	12,093,463	4,957,819	69.48%	
Total Sources	26,639,457	19,299,802	22,392,812	27,624,639	5,231,827	23.36%	
Total Expenses	\$26,639,457	\$19,299,802	\$22,392,812	\$27,624,639	5,231,827	23.36%	

DISTRICT CAPITAL REPORT

2013		YTD	2014		YTD	BUDGET	2015		BUDGET	FIVE YEAR BUDGET PLAN						
RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT							
DISTRICT			DISTRICT			DISTRICT			DISTRICT							
Office Equipment, Computers, Software	\$	76,695	Office Equipment	\$	65,000	\$	65,000	District Improvements	\$	35,000	District Improvements	\$	50,000	\$	50,000	
District Vehicle	\$	29,616						District Vehicle			District Vehicle	\$	35,000	\$	50,000	
PLANT			PLANT			PLANT			PLANT							
Plant Improvements	\$	30,819	Plant Improvements	\$	49,524	\$	50,000	Plant Improvements	\$	50,000	Plant Improvements	\$	100,000	\$	100,000	
Maintenance Truck	\$	38,899	Tipping Floor Fork Lift	\$	26,863	\$	40,000	All-Terrain Fork Lift	\$	85,000	Dump Truck	\$	145,000	\$	145,000	
			Roof Repair	\$	19,610			Air Conditions for Control Room	\$	7,000	Loader			\$	225,000	
LANDFILL			LANDFILL			LANDFILL			LANDFILL							
Landfill Improvements	\$	43,206	Landfill Improvements	\$	68,156	\$	80,000	Landfill Improvements	\$	90,000	Landfill Improvements	\$	100,000	\$	100,000	
Loader	\$	354,117	Loader	\$	127,459	\$	175,000	Loader	\$	540,000	Loader	\$	250,000	\$	200,000	
Grinder	\$	699,828	Roll Off Truck	\$	125,326	\$	200,000	Compactor	\$	900,000	D8 Dozer	\$	525,000		\$	
Sweeper	\$	42,750	Haul Truck	\$	162,845	\$	180,000	Pick Up Truck	\$	25,000	Excavator				\$	
Roll-off Bins	\$	37,564	Pickup Truck	\$	27,310	\$	30,000	Screen Litter Removal Vac	\$	45,000	Compactor			\$	800,000	
			Recycling Transfer Bunker	\$	60,000	\$	60,000	Caron Wheels	\$	105,000	Roll Off Truck	\$	200,000		\$	
			Roll-off Bins	\$	73,050	\$	75,000				Compost Turner	\$	700,000		\$	
TOTAL	\$	1,353,594	TOTALS	\$	805,243	\$	955,000	TOTAL	\$	1,882,000	TOTALS	\$	1,425,000	\$	1,060,000	
CAPITAL PROJECTS			CAPITAL PROJECTS			CAPITAL PROJECTS			CAPITAL PROJECTS							
DISTRICT			DISTRICT			DISTRICT			DISTRICT							
			Leased Property Costs	\$	39,510				Transfer Station					\$	6,000,000	
PLANT			PLANT			PLANT			PLANT							
Natural Gas Burners	\$	222,942	Ash Separation	\$	100,000	\$	1,500,000	Ash Separation	\$	2,400,000	Non-Ferrous Recovery	ltd				
								CEM Replacement	\$	60,000	Arc Flash Upgrades	\$	100,000			
								Generation Bank Replacement	\$	3,283,000	Generation Bank Replacement	\$	1,717,000			
											Reverse Osmosis Water System	\$	475,000			
											ESP Third Field Replacement			\$	600,000	
											Nox Control, SNCR			\$	1,400,000	
											CO Control			\$		
											Condenser Replacement			\$	800,000	
											ESP Control Upgrade			\$	60,000	
											Economizer Tube Replacement				\$	400,000
LANDFILL			LANDFILL			LANDFILL			LANDFILL							
Green Waste Composting Facility	\$	2,550,049	Green Waste Composting Facility	\$	43,530	\$	-	GW Monitoring Water Well	\$	300,000	Phase 5A Liner Construction	\$	1,600,000			
Property Acquisition	\$	4,695,743	Phase 3 Temporary Cover	\$	241,959	\$	250,000	Landfill Gas Upgrade	\$	280,000	Landfill Gas Upgrade				\$	50,000
Phase 5 Construction	\$	1,836,728	Litter Fencing	\$	96,920	\$	100,000	Litter Fencing	\$	100,000	Litter Fencing			\$	100,000	
Road/Pad Construction	\$	33,192	Landscaping Berm	\$	30,000	\$	30,000				Replacement Water Well	\$	250,000			
			Stormwater Discharge So Weber	\$	-	\$	30,000									
			Compost Pad Water connection	\$	43,900	\$	40,000									
TOTAL	\$	9,338,654	TOTALS	\$	595,819	\$	1,950,000	TOTAL	\$	6,423,000	TOTALS	\$	2,542,000	\$	2,200,000	
TOTAL	\$	10,692,248	TOTALS	\$	1,401,062	\$	2,905,000	TOTAL	\$	8,305,000	TOTALS	\$	3,967,000	\$	3,260,000	

RENEWAL AND REPLACEMENT ACCOUNT REQUIREMENT \$ 3,950,000

CAPITAL PROJECTS ACCOUNT REQUIREMENT \$ 7,008,000

TOTAL CAPITAL PROJECTS ACCOUNTS REQUIRED FUNDING \$ 10,958,000

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2015

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,700,000**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2015 Fiscal Year is \$14,646,365. Three months operation and maintenance reserves are therefore \$3,661,659.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2015.

Capital Projects Fund

Landfill Closure Account **\$5,400,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

Paragraph 9-3-102(c) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the total accrued liability for plant and landfill closure and post closure care costs. Total accrued liability for closure and post closure care costs are estimated to be \$5,386,953 as of June 30, 2015.

As of June 30, 2015, total closure and post-closure care for the landfill and waste to energy facility is estimated to be \$13,608,131 and the largest area requiring closure at any time and post-closure care for the landfill and waste to energy facility is estimated to be \$8,689,406. Based on budgeted revenue for fiscal year 2013 of approximately \$15,212,920, we can provide financial assurance via the local government test for up to \$6,541,555 (\$15.2M*.43). The balance of approximately \$2,147,850 shall be provided through the trust account

mechanism. Paragraph 9-3-102(d) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the amount required to meet financial assurance requirements established by Utah Division of Solid and Hazardous Waste regulations, nor less than the total accrued liability of \$5,386,953.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account **\$3,950,000**

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account **\$7,008,000**

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account **\$0**

Funds are not currently required in the Reserve Account

Extension and Repair Fund **\$1,500,000**

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 28 years.

Rate Stabilization Fund **\$0**

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

Surplus Fund**\$0**

Total required funds of \$21,558,000 exceed the amount of funds estimated to be available at the end of the 2015 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2015 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY

Fiscal Year Ending June 30, 2015

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund**Operating Account****\$3,700,000****Debt Service Fund****Bond Accounts****\$0****Capital Projects Fund****Landfill Closure Account****\$5,400,000****Project Accounts****Renewal and Replacement Account****\$3,950,000****Capital Projects Account****\$7,008,000****Reserve Account****\$0****Extension and Repair Fund****\$1,500,000****Rate Stabilization Fund****\$0****Surplus Fund****\$0****Total Required Minimum Fund Balances****\$21,558,000**

WASATCH

INTEGRATED

waste management district

2014 Final Budget
For the Fiscal Year Ending June 30, 2014

	2012 Actual	2013		2014 Budget	2013 FRCST vs. 2014 BUD	
		Forecast	Budget		Higher Budget	(Lower)
Operating Revenues						
Household Containers	\$6,221,209	\$6,175,672	\$6,146,053	\$6,001,601	(174,071)	-2.82%
Commercial Containers	65,087	65,622	62,701	70,997	5,375	8.19%
Tipping Fees	3,512,889	3,241,336	3,155,001	3,100,000	(141,336)	-4.36%
Special Waste	874,529	996,570	929,296	910,298	(86,272)	-8.66%
Outside District Waste	287,963	253,513	253,000	260,000	6,487	2.56%
Steam/Co-Generation	3,095,277	3,274,093	3,001,000	3,300,233	26,140	0.80%
Recycling	1,156,649	1,081,594	1,155,400	1,134,003	52,409	4.85%
Permits/Fees & Other	283,008	12,988	11,003	11,998	(990)	-7.62%
Leases	<u>92,211</u>	<u>40,432</u>	<u>28,998</u>	<u>70,000</u>	29,568	73.13%
Total Operating Revenues	<u>15,588,822</u>	<u>15,141,820</u>	<u>14,742,452</u>	<u>14,859,130</u>	(282,690)	-1.87%
Operating Expenses						
Personnel	5,293,071	5,217,046	5,569,212	5,529,838	312,792	6.00%
Temporary Labor	371,952	338,966	350,002	395,082	56,116	16.56%
Supplies	1,750,677	2,125,372	2,297,569	1,839,386	(285,986)	-13.46%
Environmental Testing	149,686	136,178	179,548	185,196	49,018	36.00%
Utilities	390,619	405,936	417,564	498,336	92,400	22.76%
Maintenance	5,432,992	4,237,852	4,771,911	4,822,151	584,299	13.79%
Memberships/Subscriptions	39,676	25,437	39,951	36,197	10,760	42.30%
Telephone/Communications	23,656	29,559	26,652	27,072	(2,487)	-8.41%
Permits/Fees	55,371	63,560	71,828	62,828	(732)	-1.15%
Insurance	341,671	363,122	356,950	370,636	7,514	2.07%
Training/Travel	110,511	102,633	150,106	150,298	47,665	46.44%
Professional Services - Engineering	415,870	371,671	337,000	355,004	(16,667)	-4.48%
Professional Services - Other	251,348	153,527	149,404	176,404	22,877	14.90%
Professional Services - Legal	44,911	94,612	80,000	100,000	5,388	5.69%
Community Outreach	35,564	35,929	30,000	35,000	(929)	-2.59%
Bank Fees	30,646	27,512	27,360	30,460	2,948	10.72%
Closure/Post Closure	416,439	(618,910)	(495,000)	387,600	1,006,510	-162.63%
Depreciation	<u>3,828,326</u>	<u>3,933,796</u>	<u>3,860,000</u>	<u>4,236,324</u>	302,528	7.69%
Total Operating Expenses	<u>18,982,986</u>	<u>17,043,798</u>	<u>18,220,057</u>	<u>19,237,812</u>	2,194,014	12.87%
Net-Operating Income (Loss)	<u>(3,394,164)</u>	<u>(1,901,978)</u>	<u>(3,477,605)</u>	<u>(4,378,682)</u>	(2,476,704)	130.22%
Non-Operating Revenues (Expenses)						
Interest	166,972	138,931	144,999	165,998	27,067	19.48%
Gain/Loss Surplus Equipment	(35,359)	1,002	720	252,040	251,038	25053.69%
Gain/Loss Marketable Securities	278,234	0	0	0	0	
Bad Debts	<u>(1,207)</u>	<u>(21,914)</u>	<u>(20,000)</u>	<u>(20,000)</u>	1,914	-8.73%
Total Non-Operating Revenues (Expenses)	<u>408,640</u>	<u>118,019</u>	<u>125,719</u>	<u>398,038</u>	280,019	237.27%
Change in Net Position	<u>(\$2,985,524)</u>	<u>(\$1,783,959)</u>	<u>(\$3,351,886)</u>	<u>(\$3,980,644)</u>	(2,196,685)	123.14%
Capital Expenses						
	2,750,369	10,801,908	10,801,908	3,075,000	(7,726,908)	-71.53%
Revenue						
Revenue	\$15,997,462	\$15,259,839	\$14,868,171	\$15,257,168	(2,671)	-0.02%
Fund Transfer	<u>5,735,893</u>	<u>12,585,867</u>	<u>14,153,794</u>	<u>7,055,644</u>	(5,530,223)	-43.94%
Total Sources	21,733,355	27,845,706	29,021,965	22,312,812	(5,532,894)	-19.87%
Total Expenses	<u>\$21,733,355</u>	<u>\$27,845,706</u>	<u>\$29,021,965</u>	<u>\$22,312,812</u>	(5,532,894)	-19.87%

DISTRICT CAPITAL REPORT

2012	YTD	2013	YTD	BUDGET	2014	BUDGET	FIVE YEAR BUDGET PLAN	2015	2016	2017	2018	2019
RENEWAL AND REPLACEMENT												
DISTRICT												
Office Equipment, Computers, Software	\$ 27,920	Office Equipment, Computers, Software	\$ 19,832	\$ 50,000	Office Equipment	\$ 65,000	Office Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		District Vehicle	\$ 29,616	\$ 30,000			District Vehicle			\$ 35,000		
PLANT												
Plant Improvements	\$ 87,621	Plant Improvements	\$ 25,800	\$ 50,000	Plant Improvements	\$ 50,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		Maintenance Truck	\$ 38,999	\$ 39,000	Tipping Floor Fork Lift	\$ 40,000	Dump Truck		\$ 145,000	\$ 145,000		
LANDFILL												
Landfill Improvements	\$ 37,610	Landfill Improvements	\$ 33,281	\$ 50,000	Landfill Improvements	\$ 80,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader	\$ 97,250	Loader	\$ 354,117	\$ 354,117	Loader	\$ 175,000	Loader	\$ 230,000	\$ 230,000		\$ 230,000	
Compactor	\$ 528,950	Grinder	\$ 699,828	\$ 700,000	Roll Off Truck	\$ 200,000	D8 Dozer	\$ 525,000				
Stacker	\$ 57,500	Sweeper	\$ 42,750	\$ 42,750	Haul Truck	\$ 350,000	Excavator		\$ 225,000			
Trommel	\$ 297,830	Roll-off Bins	\$ 29,564	\$ 42,000	Pickup Truck	\$ 30,000	Compactor	\$ 875,000				\$ 875,000
Roll-off Bins	\$ 40,462				Recycling Transfer Bunker	\$ 60,000	Roll Off Truck		\$ 200,000			
					Roll-off Bins	\$ 75,000	Compost Turner		\$ 700,000			
							Pick Up Truck		\$ 30,000			\$ 30,000
TOTAL	\$ 1,175,142	TOTALS	\$ 1,273,786	\$ 1,357,867	TOTAL	\$ 1,125,000	TOTALS	\$ 5,475,000	\$ 1,610,000	\$ 1,555,000	\$ 625,000	\$ 1,155,000
CAPITAL PROJECTS												
DISTRICT												
Curbside Green Waste Containers	\$ 3,186						Transfer Station					\$ 6,000,000
PLANT												
Fairfield Entrance to Plant	\$ 260,368	Natural Gas Burners	\$ 132,139	\$ 283,516	Ash Separation	\$ 1,500,000						
Plant Purchase from Morishita-land	\$ 67,625											
Ash Grapple	\$ 68,985											
Natural Gas Burner Upgrade	\$ 116,481											
Control System Upgrade	\$ 170,049											
LANDFILL												
Phase 3 - Temporary Cover	\$ 239,624	Green Waste Composting Facility	\$ 985,965.70	\$ 2,594,861	Phase 3 Temporary Cover	\$ 250,000	Phase 4 Construction					\$ 1,500,000
Phase 5 Construction	\$ 365,114	Property Acquisition	\$ 4,695,743	\$ 4,695,743	Litter Fencing	\$ 100,000	Litter Fencing	\$ 100,000				
HHW Facility Loading Ramp	\$ 53,921	Phase 5 Construction	\$ 1,836,728	\$ 1,836,728	Landscaping Berm	\$ 30,000	Replacement Water Well	\$ 175,000				
Road/Pad Construction	\$ 229,875	Road/Pad Construction	\$ 33,192	\$ 33,193	Stormwater Discharge So Weber	\$ 30,000	Landfill Gas Upgrade		\$ 500,000			
					Compost Pad Water connection	\$ 40,000						
TOTAL	\$ 1,575,226	TOTALS	\$ 7,683,767	\$ 9,444,041	TOTAL	\$ 1,950,000	TOTALS	\$ 275,000	\$ 500,000	\$ -	\$ -	\$ 7,500,000
TOTAL	\$ 2,750,369	TOTALS	\$ 8,957,553	\$ 10,801,908	TOTAL	\$ 3,075,000	TOTALS	\$ 5,750,000	\$ 2,110,000	\$ 1,555,000	\$ 625,000	\$ 8,655,000

RENEWAL AND REPLACEMENT ACCOUNT REQUIREMENT \$ 8,177,000

CAPITAL PROJECTS ACCOUNT REQUIREMENT \$ 2,175,000

TOTAL CAPITAL PROJECTS ACCOUNTS REQUIRED FUNDING \$ 10,352,000

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2014

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,700,000**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2014 Fiscal Year is \$14,613,888. Three months operation and maintenance reserves are therefore \$3,653,472.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2014.

Capital Projects Fund

Landfill Closure Account **\$5,100,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

Paragraph 9-3-102(c) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the total accrued liability for plant and landfill closure and post closure care costs. Total accrued liability for closure and post closure care costs are estimated to be \$4,704,516 as of June 30, 2014.

As of June 30, 2014, total closure and post-closure care for the landfill and waste to energy facility is estimated to be \$13,367,000 and the largest area requiring closure at any time and post-closure care for the landfill and waste to energy facility is estimated to be \$8,583,511. Based on budgeted revenue for fiscal year 2013 of approximately \$14,819,400, we can provide financial assurance via the local government test for up to \$6,372,342 (\$14.8M*.43). The balance of approximately \$2,211,169 shall be provided through the trust account

mechanism. Paragraph 9-3-102(d) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the amount required to meet financial assurance requirements established by Utah Division of Solid and Hazardous Waste regulations, nor less than the total accrued liability of \$5,073,132.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account **\$8,177,000**

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account **\$2,175,000**

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account **\$0**

Funds are not currently required in the Reserve Account

Extension and Repair Fund **\$1,500,000**

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 28 years.

Rate Stabilization Fund **\$0**

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

Surplus Fund**\$0**

Total required funds of \$20,652,000 exceed the amount of funds estimated to be available at the end of the 2014 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2014 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY

Fiscal Year Ending June 30, 2013

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund**Operating Account****\$3,700,000****Debt Service Fund****Bond Accounts****\$0****Capital Projects Fund****Landfill Closure Account****\$5,100,000****Project Accounts****Renewal and Replacement Account****\$8,177,000****Capital Projects Account****\$2,175,000****Reserve Account****\$0****Extension and Repair Fund****\$1,500,000****Rate Stabilization Fund****\$0****Surplus Fund****\$0****Total Required Minimum Fund Balances****\$20,652,000**

WASATCH

INTEGRATED

waste management district

2013 Budget

For the Fiscal Year Ending June 30, 2013

	FY 2012			FY 2013 Budget	2012 FORECAST VS. 2013 BUDGET	
	FY 2011 Actual	Budget	Forecast		% Increase (Decrease)	Higher (Lower)
Operating Revenue						
Household Containers	\$ 6,189,540	\$ 5,853,982	\$ 6,131,285	\$ 6,146,053	0.24%	\$14,768
Commercial Containers	61,885	61,499	64,089	62,701	(2.17%)	(1,388)
Curbside Recycling Services	71,387	-	-	-	0.00%	0
Tipping Fees	3,348,392	3,225,412	3,460,709	3,155,001	(8.83%)	(305,708)
Special Waste	1,178,573	1,102,899	920,789	929,296	0.92%	8,507
Outside District Waste	141,763	185,613	284,520	253,000	(11.08%)	(31,520)
Steam/CoGeneration	3,136,343	3,251,414	3,001,547	3,001,000	(0.02%)	(547)
Recycling	1,136,279	1,026,684	1,168,643	1,155,400	(1.13%)	(13,243)
Permits/Fees & Other	15,180	12,031	238,371	11,003	(95.38%)	(227,368)
Leases	139,717	76,098	93,196	28,998	(68.88%)	(64,198)
Total Operating Revenues	15,419,059	14,795,632	15,363,149	14,742,452	(4.04%)	(620,697)
Operating Expenses						
Personnel	4,984,852	5,379,955	5,258,973	5,569,212	5.90%	310,239
Temporary Labor	283,464	335,006	334,771	350,002	4.55%	15,231
Supplies	1,514,200	1,932,583	1,792,427	1,623,175	(9.44%)	(169,252)
Environmental Testing	141,208	179,264	143,901	179,548	24.77%	35,647
Utilities	432,520	506,118	419,944	529,564	26.10%	109,620
Maintenance	3,897,942	5,849,203	5,473,689	4,676,911	(14.56%)	(796,778)
Memberships/Subscriptions	26,740	34,232	28,740	39,951	39.01%	11,211
Telephone/Communications	20,469	26,712	24,946	26,652	6.84%	1,706
Permits/Fees	59,162	79,302	67,668	71,828	6.15%	4,160
Insurance	332,244	350,016	343,348	356,950	3.96%	13,602
Training/Travel	109,559	148,216	130,036	150,106	15.43%	20,070
Professional Services / Engineering	58,563	493,500	466,972	220,000	(52.88%)	(248,972)
Professional Services / Other	142,933	177,433	236,607	149,404	(36.88%)	(87,203)
Professional Services / Legal	31,823	45,000	36,208	40,000	10.47%	3,792
Community Education	42,384	45,000	41,624	30,000	(27.93%)	(11,624)
Bank Fees	24,619	29,324	29,498	27,360	(7.25%)	(2,138)
Closure/Post Closure	458,567	658,200	658,203	(450,000)	(188.37%)	(1,108,203)
Depreciation	3,697,934	3,699,996	3,789,252	3,860,000	1.87%	70,748
Total Operating Expenses	16,259,183	19,969,060	19,276,807	17,450,663	(9.47%)	(1,826,144)
Net-Operating Income (Loss)	(840,124)	(5,173,428)	(3,913,658)	(2,708,211)	(30.80%)	1,205,447
Non-Operating Revenues (Expenses)						
Interest	122,351	157,610	164,568	144,999	(11.88%)	(19,569)
Gain/(Loss) Surplus Equipment	2,135	2,154	(14,250)	720	(105.05%)	14,970
Gain/(Loss) Marketable Securities	263,658	279,996	515,456	-	(100.00%)	(515,456)
Bad Debts	(190)	(20,001)	(1,208)	(20,000)	1555.63%	(19,792)
Total Non-Operating Revenues (Expenses)	387,954	419,759	664,566	125,719	(81.08%)	(538,847)
Change in Net Assets	(452,170)	(4,753,669)	(3,249,092)	(2,582,492)	(20.52%)	666,600
Capital Expenses	2,805,539	7,611,085	2,844,824	5,717,000	100.96%	2,872,176
Revenue	\$ 15,807,203	\$ 15,235,392	\$ 16,028,923	\$ 14,888,171	(7.12%)	(1,140,752)
Fund Transfer	3,257,329	12,324,752	6,091,500	8,259,492	35.59%	2,167,992
Total Sources	19,064,532	27,560,144	22,120,423	23,147,663	4.64%	1,027,240
Total Expenses	19,064,532	27,560,144	22,120,423	23,147,663	4.64%	1,027,240

2012 Budget			2013 Budget		FIVE YEAR CAPITAL PLAN					
DESCRIPTION	YTD	2012 Budget	DESCRIPTION	2013 Budget	FIVE YEAR PLAN DESCRIPTION	2014	2015	2016	2017	2018
			RENEWAL AND REPLACEMENT		RENEWAL AND REPLACEMENT					
District			District		District					
Office Equipment, Computers, Software	\$ 28,885	\$ 50,000	Office Equipment, Computers, Software	\$ 50,000	Office Equipment, Computers, Software	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			District Vehicle	\$ 35,000	District Vehicle				\$ 35,000	
Plant			Plant		Plant					
Plant Improvements	\$ 82,832	\$ 50,000	Plant Improvements	\$ 50,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Turbine Centrifuge		\$ 10,000	Maintenance Truck	\$ 40,000	Dump Truck				\$ 145,000	\$ 145,000
					Loader			\$ 225,000		
Landfill			Landfill		Landfill					
Landfill Improvements	\$ 19,987	\$ 60,000	Landfill Improvements	\$ 60,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader	\$ 97,250	\$ 98,000	Loader	\$ 430,000	Loader	\$ 230,000		\$ 230,000		\$ 230,000
Compactor	\$ 528,950	\$ 528,000	Grinder	\$ 700,000	D9 Dozer		\$ 525,000			
Stacker	\$ 57,500	\$ 45,000	Sweeper	\$ 45,000	Excavator		\$ 225,000			
Trommel	\$ 287,830	\$ 375,000	Roll-off Bins	\$ 42,000	Compactor		\$ 875,000			
Roll-off Bins	\$ 40,482	\$ 42,000			Roll Off Truck	\$ 149,000			\$ 149,000	
					Haul Truck -35ton	\$ 400,000				
					Pickup Trucks	\$ 38,000			\$ 38,000	
	\$ 1,153,476	\$ 1,259,000	Total Renewal and Replacement	\$ 1,442,000		\$ 1,087,000	\$ 1,875,000	\$ 705,000	\$ 617,000	\$ 825,000
			CAPITAL PROJECTS		CAPITAL PROJECTS					
District			District		District					
Curbside Green Waste Containers	\$ 3,188	\$ 11,000	Curbside Green Waste Containers		Curbside Green Waste Containers	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000	
South Davis Recycling Facility	\$ 9,036	\$ 2,000,000	South Davis Recycling Facility		South Davis Recycling Facility	\$ 2,500,000	\$ 2,000,000			\$ 8,000,000
Plant			Plant		Plant					
Fairfield Entrance to Plant	\$ 280,398	\$ 260,000	Generation Bank Refurbishment-Unit B	\$ 950,000	Generation Bank Refurbishment-Unit A		\$ 950,000			
Plant Purchase from Morishita-Iend	\$ 87,825	\$ 87,825			Water Treatment System Upgrade	\$ 475,000				
Ash Grapple	\$ 68,985	\$ 63,000	Landfill		Landfill					
Grate Tumbler Pattern		\$ 8,000	Green Waste Composting Facility	\$ 1,800,000	Buffer Property Acquisition	\$ 2,500,000				
Natural Gas Burner Upgrade	\$ 85,016	\$ 400,000	Phase 5 Construction	\$ 1,450,000	Phase 3 Temporary Cover	\$ 300,000				
Control System Upgrade	\$ 88,776	\$ 260,000	Road/Ped Construction	\$ 75,000	Phase 4 Construction					\$ 1,500,000
Landfill					Landfill Gas Upgrade		\$ 500,000			
Buffer Property Acquisition		\$ 2,500,000			Replacement Water Well	\$ 75,000				
Phase 3 - Temporary Construction	\$ 239,824	\$ 240,000								
Phase 5 Construction	\$ 348,828	\$ 350,000								
HHW Facility Loading Ramp	\$ 53,921	\$ 52,480								
Road/Ped Construction	\$ 20,046	\$ 150,000								
	\$ 1,246,409	\$ 6,352,085	Total Capital Projects	\$ 4,275,000		\$ 6,011,000	\$ 3,611,000	\$ 161,000	\$ 161,000	\$ 7,500,000
TOTAL CAPITAL BUDGET	\$ 2,399,885	\$ 7,611,085		\$ 5,717,000		\$ 7,078,000	\$ 5,486,000	\$ 866,000	\$ 778,000	\$ 8,125,000
			Renewal and Replacement Account Requirement	\$ 3,361,800						
			Capital Projects Account Requirement	\$ 10,560,800						
			Total Capital Projects Accounts Required Funding	\$ 13,922,600						

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2013

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,510,000**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2013 Fiscal Year is \$14,040,663. Three months operation and maintenance reserves are therefore \$3,510,166.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2013.

Capital Projects Fund

Landfill Closure Account **\$4,227,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

Paragraph 9-3-102(c) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the total accrued liability for plant and landfill closure and post closure care costs. Total accrued liability for closure and post closure care costs are estimated to be \$4,226,845 as of June 30, 2013.

As of June 30, 2013, closure and post-closure care for the landfill and waste to energy facility for the largest area is estimated to be \$8,434,474. Based on budgeted revenue for fiscal year 2013 of approximately \$14,742,452, we can provide financial assurance via the local government test for up to \$6,339,254 (\$14.7M*.43). The balance of approximately \$2,095,220 shall be provided through the trust account mechanism. Paragraph 9-3-102(d) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the

amount required to meet financial assurance requirements established by Utah Division of Solid and Hazardous Waste regulations.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account **\$3,361,800**

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account **\$10,560,800**

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account **\$0**

Funds are not currently required in the Reserve Account

Extension and Repair Fund **\$1,500,000**

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 28 years.

Rate Stabilization Fund **\$0**

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

The District anticipates substantial revenue reduction in 2013 as a direct result of the repeal of District flow control authority by the Utah State Legislature in 2008. Retention of funds in the Rate Stabilization Fund will preclude a short

term rate reduction now coupled with a larger increase in 2013 to cover anticipated revenue shortfall.

Surplus Fund **\$0**
 Total required funds of \$23,160,000 exceed the amount of funds estimated to be available at the end of the 2013 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2013 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY
 Fiscal Year Ending June 30, 2013

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund	
Operating Account	\$3,510,000
Debt Service Fund	
Bond Accounts	\$0
Capital Projects Fund	
Landfill Closure Account	\$4,227,000
Project Accounts	
Renewal and Replacement Account	\$3,361,800
Capital Projects Account	\$10,560,800
Reserve Account	\$0
Extension and Repair Fund	\$1,500,000
Rate Stabilization Fund	\$0
Surplus Fund	\$0
Total Required Minimum Fund Balances	\$23,160,000

WASATCH INTEGRATED waste management district

2012 Budget

For the Fiscal Year Ending June 30, 2012

	FY 2010 ACTUAL	FY 2011 BUDGET	FY 2011 FORECAST	FY 2012 BUDGET	2011 FORECAST VS. 2012 BUDGET	
					% INCREASE (DECREASE)	HIGHER (LOWER)
<u>REVENUE</u>						
Household Containers	\$ 6,149,759	\$ 6,160,000	\$ 6,174,611	\$ 5,853,982	-5.19%	\$ (320,629)
Commercial Containers	\$ 58,842	\$ 58,250	\$ 60,980	\$ 61,499	0.85%	\$ 519
Curbside Recycling Services	\$ 93,601	\$ 93,000	\$ 86,887	\$ -	-100.00%	\$ (86,887)
Tipping Fees	\$ 3,470,566	\$ 3,397,451	\$ 3,238,397	\$ 3,225,412	-0.40%	\$ (12,985)
Special Waste	\$ 1,110,417	\$ 1,147,477	\$ 1,130,822	\$ 1,102,899	-2.47%	\$ (27,923)
Outside District Waste	\$ 96,784	\$ 83,000	\$ 116,479	\$ 105,000	-9.85%	\$ (11,479)
Steam/CoGeneration	\$ 2,966,937	\$ 2,995,500	\$ 3,192,960	\$ 3,251,414	1.83%	\$ 58,454
Recycling Materials	\$ 825,011	\$ 737,665	\$ 1,012,456	\$ 1,026,684	1.41%	\$ 14,228
Permits/Fees	\$ 163	\$ 201	\$ 41	\$ 25	-39.02%	\$ (16)
Interest	\$ 147,379	\$ 181,501	\$ 130,124	\$ 118,499	-8.93%	\$ (11,625)
Gain/(Loss) Surplus Equipment	\$ 1,950	\$ 1,350	\$ 2,552	\$ 1,282,004	50135.27%	\$ 1,279,452
Gain/(Loss) Marketable Securities	\$ 553,154	\$ 280,000	\$ 303,815	\$ 279,996	-7.84%	\$ (23,819)
Leases	\$ 4,527	\$ 125,000	\$ 140,249	\$ 63,144	-54.98%	\$ (77,105)
Other	\$ 26,905	\$ 13,751	\$ 12,579	\$ 12,006	-4.56%	\$ (573)
TOTAL REVENUE	\$ 15,505,995	\$ 15,274,146	\$ 15,602,952	\$ 16,382,564	5.00%	\$ 779,612
FUNDS TRANSFER	\$ 5,631,623	\$ 6,309,260	\$ 5,230,446	\$ 8,371,202		
TOTAL FUND SOURCES	\$ 21,137,618	\$ 21,583,406	\$ 20,833,398	\$ 24,753,766	18.82%	\$ 3,920,368
<u>EXPENSES</u>						
Personnel	\$ 4,689,001	\$ 5,108,136	\$ 5,043,367	\$ 5,295,455	5.00%	\$ 252,088
Temporary Labor	\$ 216,318	\$ 260,003	\$ 251,044	\$ 270,010	7.55%	\$ 18,966
Supplies	\$ 1,330,934	\$ 1,712,194	\$ 1,483,718	\$ 1,801,598	21.42%	\$ 317,880
Environmental Testing	\$ 118,337	\$ 169,012	\$ 154,968	\$ 179,264	15.68%	\$ 24,296
Utilities	\$ 339,487	\$ 408,520	\$ 371,298	\$ 412,925	11.21%	\$ 41,627
Closure/Post Closure	\$ 407,142	\$ 658,200	\$ 658,193	\$ 658,200	0.00%	\$ 7
Maintenance	\$ 3,183,924	\$ 4,146,548	\$ 3,890,983	\$ 3,607,708	-7.28%	\$ (283,275)
Memberships/Subscriptions	\$ 28,379	\$ 61,552	\$ 33,919	\$ 32,026	-5.58%	\$ (1,893)
Community Education	\$ 32,832	\$ 45,000	\$ 44,002	\$ 45,000	2.27%	\$ 998
Telephone/Communications	\$ 19,876	\$ 26,553	\$ 21,755	\$ 23,502	8.03%	\$ 1,747
Permits/License/Fees	\$ 55,293	\$ 80,001	\$ 72,000	\$ 79,302	10.14%	\$ 7,302
Insurance	\$ 391,579	\$ 467,563	\$ 355,001	\$ 350,017	-1.40%	\$ (4,984)
Training/Travel	\$ 64,595	\$ 130,551	\$ 95,232	\$ 119,975	25.98%	\$ 24,743
Curbside Recycling Services	\$ 92,819	\$ 93,600	\$ 86,449	\$ -	-100.00%	\$ (86,449)
Professional Services / Engineering	\$ 77,049	\$ 72,000	\$ 48,992	\$ 172,000	251.08%	\$ 123,008
Professional Services / Other	\$ 139,371	\$ 150,551	\$ 149,257	\$ 177,439	18.88%	\$ 28,182
Professional Services / Legal	\$ 42,056	\$ 45,000	\$ 36,597	\$ 45,000	22.96%	\$ 8,403
Bank Fees	\$ 24,217	\$ 21,552	\$ 22,336	\$ 23,349	4.54%	\$ 1,013
Bad Debts	\$ 1,614	\$ 20,000	\$ 190	\$ 20,000	10426.32%	\$ 19,810
TOTAL EXPENSES BEFORE DEPRECIATION	\$ 11,254,823	\$ 13,676,536	\$ 12,819,301	\$ 13,312,770	3.85%	\$ 493,469
Depreciation	\$ 3,399,014	\$ 3,548,000	\$ 3,655,227	\$ 3,699,996	1.22%	\$ 44,769
TOTAL EXPENSES BEFORE CAPITAL	\$ 14,653,837	\$ 17,224,536	\$ 16,474,528	\$ 17,012,766	3.27%	\$ 538,238
CAPITAL EXPENSES	\$ 6,483,781	\$ 4,358,870	\$ 4,358,870	\$ 7,741,000	77.59%	\$ 3,382,130
TOTAL EXPENSES	\$ 21,137,618	\$ 21,583,406	\$ 20,833,398	\$ 24,753,766	18.82%	\$ 3,920,368

2011 Budget			2012 Budget		FIVE YEAR CAPITAL PLAN					
DESCRIPTION	YTD	2011 Budget	DESCRIPTION	2012 Budget	FIVE YEAR PLAN DESCRIPTION	2013	2014	2015	2016	2017
			RENEWAL AND REPLACEMENT		RENEWAL AND REPLACEMENT					
District			District		District					
Office Equipment Computers Software	\$ 59,738	\$ 80,000	Office Equipment Computers Software	\$ 50,000	Office Equipment Computers Software	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
					District Vehicle	\$ 35,000				
Plant			Plant		Plant					
Plant Improvements	\$ 33,772	\$ 88,000	Plant Improvements	\$ 50,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
			Turbine Centrifuge	\$ 10,000	Dump Truck	\$ 145,000				\$ 145,000
Loader	\$ 61,740	\$ 50,000			Loader			\$ 225,000		
Landfill			Landfill		Landfill					
Landfill Improvements	\$ 34,292	\$ 50,000	Landfill Improvements	\$ 60,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader			Loader	\$ 98,000	Loader	\$ 230,000		\$ 230,000		
D8 Dozer			Compactor	\$ 529,000	D8 Dozer		\$ 525,000			
Excavator (magnet)	\$ 249,955	\$ 260,000	Stacker	\$ 45,000	Excavator		\$ 225,000			
Compactor			Trommel	\$ 375,000	Compactor		\$ 875,000			
Roll Off Truck			Roll-off Bins	\$ 42,000	Roll Off Truck		\$ 149,000	\$ 149,000		
Grinder					Grinder	\$ 750,000				
Pickup Trucks	\$ 28,000	\$ 55,000			Pickup Trucks		\$ 38,000			
Compost Bagging Machine	\$ 45,888	\$ 30,000								
	\$ 513,385	\$ 613,000	Total Renewal and Replacement	\$ 1,259,000		\$ 1,145,000	\$ 702,000	\$ 1,875,000	\$ 854,000	\$ 395,000
			CAPITAL PROJECTS		CAPITAL PROJECTS					
District			District		District					
Curbside Green Waste Containers	\$ 62,006	\$ 161,000	Curbside Green Waste Containers	\$ 161,000	Curbside Green Waste Containers	\$ 161,000	\$ 161,000	\$ 161,000		
South Davis Recycling Facility	\$ 55,334	\$ 400,000	South Davis Recycling Facility	\$ 2,000,000	South Davis Recycling Facility	\$ 2,500,000				\$ 6,000,000
					North Davis Transfer Station					
Plant			Plant		Plant					
Fairfield Entrance to Plant		\$ 250,000	Fairfield Entrance to Plant	\$ 250,000						
Ash Discharge Conveyors	\$ 159,554	\$ 220,000	Ash Grapple	\$ 63,000						
Control System Upgrade	\$ 192,832	\$ 335,000	Grate Tumbler Pattern	\$ 8,000						
Landfill			Landfill		Landfill					
Groundwater Monitoring Network	\$ 57,135	\$ 105,500	Buffer Property Acquisition	\$ 2,500,000	Phase 4 Construction			\$ 413,800	\$ 939,000	
Bins		\$ 30,000			Phase 3 Temporary Cover	\$ 300,000				
Phase 5 Construction	\$ 223,588	\$ 2,244,370	Phase 5 Construction	\$ 1,500,000	Landfill Gas Upgrade		\$ 300,000			
	\$ 750,449	\$ 3,745,870	Total Capital Projects	\$ 6,482,000		\$ 2,961,000	\$ 461,000	\$ 574,800	\$ 939,000	\$ 6,000,000

TOTAL CAPITAL BUDGET \$ 4,358,870 \$ 7,741,000 \$ 4,106,000 \$ 1,163,000 \$ 2,449,800 \$ 1,793,000 \$ 6,395,000

Renewal and Replacement Account Requirement \$ 3,252,200
Capital Projects Account Requirement \$ 5,250,280

Total Capital Projects Accounts Required Funding \$ 8,502,480

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2012

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,328,200**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2011 Fiscal Year is \$12,524,790. Three months operation and maintenance reserves are therefore \$3,131,197.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2012.

Capital Projects Fund

Landfill Closure Account **\$5,140,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

Paragraph 9-3-102(c) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the total accrued liability for plant and landfill closure and post closure care costs. Total accrued liability for closure and post closure care costs are estimated to be \$5,133,206 as of June 30, 2012.

As of June 30, 2012, total closure and post-closure care for the landfill and waste to energy facility is estimated to be \$11,242,698. Based on budgeted revenue for fiscal year 2012 of approximately \$16,347,903, we can provide financial assurance via the local government test for up to \$7,029,598 (\$16.35M*.43). The balance of approximately \$4,213,099 shall be provided through the trust account mechanism. Paragraph 9-3-102(d) of the District Code provides that the amount in the Landfill Closure Account shall not be less than the

amount required to meet financial assurance requirements established by Utah Division of Solid and Hazardous Waste regulations.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account **\$3,252,200**

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account **\$5,250,280**

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account **\$0**

Funds are not currently required in the Reserve Account

Extension and Repair Fund **\$1,500,000**

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 22 years.

Rate Stabilization Fund **\$4,000,000**

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

The District anticipates substantial revenue reduction in 2013 as a direct result of the repeal of District flow control authority by the Utah State Legislature in 2008. Retention of funds in the Rate Stabilization Fund will preclude a short

term rate reduction now coupled with a larger increase in 2013 to cover anticipated revenue shortfall.

Surplus Fund

\$0

Total required funds of \$24,478,200 exceed the amount of funds estimated to be available at the end of the 2010 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2010 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY

Fiscal Year Ending June 30, 2012

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,328,200**

Debt Service Fund

Bond Accounts **\$0**

Capital Projects Fund

Landfill Closure Account **\$5,140,000**

Project Accounts

Renewal and Replacement Account **\$3,252,200**

Capital Projects Account **\$5,250,280**

Reserve Account **\$0**

Extension and Repair Fund **\$1,500,000**

Rate Stabilization Fund **\$4,000,000**

Surplus Fund **\$0**

Total Required Minimum Fund Balances **\$22,470,680**

WASATCH

INTEGRATED

waste management district

2011 Budget

For the Fiscal Year Ending June 30, 2011

2010 FORECAST VS. 2011 BUDGET

	FY 2009 ACTUAL	FY 2010 BUDGET	FY 2010 FORECAST	FY 2011 BUDGET	% INCREASE (DECREASE)	HIGHER (LOWER)
REVENUE						
Household Containers	\$ 6,106,663	\$ 6,021,200	\$ 6,123,514	\$ 6,160,000	0.60%	\$ 36,486
Commercial Containers	\$ 52,215	\$ 55,500	\$ 57,970	\$ 58,250	0.48%	\$ 280
Curbside Recycling Services	\$ 89,823	\$ 89,400	\$ 92,710	\$ 93,000	0.31%	\$ 290
Tipping Fees	\$ 3,652,621	\$ 3,529,800	\$ 3,394,067	\$ 3,397,451	0.10%	\$ 3,384
Special Waste	\$ 1,129,341	\$ 1,135,450	\$ 1,132,795	\$ 1,147,477	1.30%	\$ 14,682
Outside District Waste	\$ 95,292	\$ 88,000	\$ 88,222	\$ 83,000	(5.92%)	\$ (5,222)
Steam/CoGeneration	\$ 2,989,720	\$ 3,008,000	\$ 2,977,965	\$ 2,995,500	0.59%	\$ 17,535
Recycling Materials	\$ 494,997	\$ 447,925	\$ 686,673	\$ 737,665	7.43%	\$ 50,992
Permits/Fees	\$ 238	\$ 24	\$ 167	\$ 201	20.36%	\$ 34
Interest	\$ 547,862	\$ 369,000	\$ 185,954	\$ 181,501	(2.39%)	\$ (4,453)
Gain/(Loss) Surplus Equipment	\$ 91,772	\$ 72,000	\$ 2,006	\$ 1,350	(32.70%)	\$ (656)
Gain/(Loss) Marketable Securities	\$ (255,891)	\$ 75,000	\$ 568,369	\$ 280,000	(50.74%)	\$ (288,369)
Leases	\$ 38,095	\$ 5,000	\$ 4,858	\$ 125,000	2473.08%	\$ 120,142
Other	\$ 19,155	\$ 13,575	\$ 21,509	\$ 13,751	(36.07%)	\$ (7,758)
TOTAL REVENUE	\$ 15,051,903	\$ 14,909,874	\$ 15,336,779	\$ 15,274,146	(0.41%)	\$ (62,633)
FUNDS TRANSFER	\$ 4,992,909	\$ 7,791,561	\$ 6,378,467	\$ 4,650,090		
TOTAL FUND SOURCES	\$ 20,044,812	\$ 22,701,435	\$ 21,715,246	\$ 19,924,236	(8.25%)	\$ (1,791,010)
EXPENSES						
Personnel	\$ 4,473,431	\$ 5,081,319	\$ 4,778,853	\$ 5,108,136	6.89%	\$ 329,283
Temporary Labor	\$ 187,812	\$ 140,000	\$ 190,863	\$ 260,003	36.22%	\$ 69,140
Supplies	\$ 1,541,566	\$ 1,705,712	\$ 1,310,239	\$ 1,712,194	30.68%	\$ 401,955
Environmental Testing	\$ 116,086	\$ 155,762	\$ 134,628	\$ 169,012	25.54%	\$ 34,384
Utilities	\$ 332,092	\$ 375,020	\$ 341,950	\$ 408,520	19.47%	\$ 66,570
Closure/Post Closure	\$ 386,212	\$ 658,200	\$ 658,200	\$ 658,200	0.00%	\$ -
Maintenance	\$ 2,727,069	\$ 3,238,443	\$ 3,271,533	\$ 4,146,548	26.75%	\$ 875,015
Memberships/Subscriptions	\$ 47,386	\$ 57,575	\$ 34,527	\$ 61,552	78.27%	\$ 27,025
Community Education	\$ 44,692	\$ 45,000	\$ 39,293	\$ 45,000	14.52%	\$ 5,707
Telephone/Communications	\$ 20,049	\$ 28,404	\$ 21,344	\$ 26,553	24.40%	\$ 5,209
Permits/License/Fees	\$ 49,177	\$ 74,000	\$ 66,978	\$ 80,001	19.44%	\$ 13,023
Insurance	\$ 393,818	\$ 427,000	\$ 397,110	\$ 467,563	17.74%	\$ 70,453
Training/Travel	\$ 82,139	\$ 125,800	\$ 80,154	\$ 130,551	62.88%	\$ 50,397
Curbside Recycling Services	\$ 88,904	\$ 88,500	\$ 91,919	\$ 93,600	1.83%	\$ 1,681
Professional Services / Engineering	\$ 158,069	\$ 65,000	\$ 77,150	\$ 72,000	(6.68%)	\$ (5,150)
Professional Services / Other	\$ 126,245	\$ 138,550	\$ 140,372	\$ 150,551	7.25%	\$ 10,179
Professional Services / Legal	\$ 28,335	\$ 50,000	\$ 38,381	\$ 45,000	17.25%	\$ 6,619
Bank Fees	\$ 21,227	\$ 19,150	\$ 21,360	\$ 21,552	0.90%	\$ 192
Bad Debts	\$ 2,678	\$ 20,000	\$ 1,614	\$ 20,000	1139.16%	\$ 18,386
TOTAL EXPENSES BEFORE DEPRECIATION	\$ 10,826,987	\$ 12,493,435	\$ 11,696,468	\$ 13,676,536	16.93%	\$ 1,980,068
Depreciation	\$ 3,189,146	\$ 3,600,000	\$ 3,410,778	\$ 3,548,000	4.02%	\$ 137,222
Extraordinary Expense	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
TOTAL EXPENSES BEFORE CAPITAL	\$ 14,016,133	\$ 16,093,435	\$ 15,107,246	\$ 17,224,536	14.02%	\$ 2,117,290
CAPITAL EXPENSES	\$ 6,028,679	\$ 6,608,000	\$ 6,608,000	\$ 2,699,700	(59.14%)	\$ (3,908,300)
TOTAL EXPENSES	\$ 20,044,812	\$ 22,701,435	\$ 21,715,246	\$ 19,924,236	(8.25%)	\$ (1,791,010)

2010 BUDGET		2011 Budget		FIVE YEAR CAPITAL PLAN					
FISCAL YEAR 2010 DESCRIPTION	2010 BUDGET	FISCAL YEAR 2011 DESCRIPTION	2011 Budget	FIVE YEAR PLAN DESCRIPTION	2012	2013	2014	2015	2016
RENEWAL AND REPLACEMENT				RENEWAL AND REPLACEMENT					
District		District		District					
Office Equipment, Computers, Software	\$ 65,000	Office Equipment Computers Software	\$ 80,000	Office Equipment Computers Software	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
		District Vehicle		District Vehicle		\$	\$ 35,000		
Plant		Plant		Plant					
Plant Improvements	\$ 55,000	Plant Improvements	\$ 88,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Fork Lift	\$ 23,000	Dump Truck		Dump Truck		\$ 145,000			
Lathe/Mill	\$ 11,000	Loader	\$ 50,000	Loader					\$ 225,000
Landfill		Landfill		Landfill					
Landfill Improvements	\$ 50,000	Landfill Improvements	\$ 50,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader	\$ 328,000	Loader		Loader	\$ 150,000	\$	\$ 230,000	\$	\$ 230,000
D8 Dozer	\$ 525,000	D8 Dozer		D8 Dozer				\$ 525,000	
LFG Blower Upgrade	\$ 150,000	Excavator (magnet)	\$ 280,000	Excavator				\$ 225,000	
Fork Lift	\$ 35,000	Compactor		Compactor			\$ 875,000		
Stacking Conveyor	\$ 30,000	Roll Off Truck		Roll Off Truck	\$ 147,000		\$ 149,000		\$ 149,000
Recycling Center Equipment	\$ 190,000	Grinder		Grinder			\$ 600,000		
		Pickup Trucks	\$ 55,000	Pickup Trucks			\$ 38,000		
		Compost Bagging Machine	\$ 30,000						
Total Renewal and Replacement	\$ 1,462,000		\$ 613,000		\$ 547,000	\$ 395,000	\$ 1,577,000	\$ 1,600,000	\$ 854,000
CAPITAL PROJECTS				CAPITAL PROJECTS					
District		District		District					
Curbside Green Waste Containers	\$ 35,000	Curbside Green Waste Containers	\$ 161,000	Curbside Green Waste Containers	\$ 161,000	\$ 161,000	\$ 161,000		
Land Purchase(s)	\$ 3,000,000	South Davis Transfer Station	\$ 400,000	South Davis Transfer Station	\$ 4,000,000				
		North Davis Transfer Station		North Davis Transfer Station					
Plant		Plant		Plant					
Underline Conveyor	\$ 256,000	Fairfield Entrance to Plant	\$ 250,000	Replace Steam and Mud Drums		\$ 2,500,000			
		Ash Discharge Conveyors	\$ 220,000	Amstar Corrosion Protection	\$ 150,000				
Landfill		Landfill		Landfill					
Phase 4 Engineering	\$ 20,000	Groundwater Monitoring Network	\$ 105,500	Phase 4 Construction				\$ 413,400	\$ 939,900
Phase 4 Power Pole Relocation	\$ 68,000			Phase 5 Construction	\$ 1,123,950				
Temporary Cover (Odor Control)	\$ 360,000	Phase 5 Construction	\$ 920,200	Phase 3 Temporary Cover		\$ 310,078			
Recycling Drop Off Center	\$ 1,033,000	Bins	\$ 30,000	Landfill Gas Upgrade			\$ 300,000		
Give and Take Relocation	\$ 30,000								
Paving	\$ 290,000								
Site Fencing	\$ 54,000								
Total Capital Projects	\$ 5,146,000		\$ 2,086,700		\$ 5,434,950	\$ 2,971,076	\$ 461,000	\$ 413,400	\$ 939,900
TOTAL CAPITAL BUDGET	\$ 6,608,000	TOTAL CAPITAL BUDGET	\$ 2,699,700		\$ 5,981,950	\$ 3,366,076	\$ 2,038,000	\$ 2,013,400	\$ 1,793,900
		Renewal and Replacement Account Required	\$ 2,620,000		\$ 3,212,200	\$ 4,003,200	\$ 3,451,800	\$ 2,858,200	\$ 2,963,800
		Capital Projects Account Requirement	\$ 8,441,751		\$ 3,963,876	\$ 1,355,660	\$ 1,165,320	\$ 2,939,900	\$ 4,000,000
		Total Capital Projects Accounts Required F	\$ 11,061,751		\$ 7,176,076	\$ 5,358,860	\$ 4,617,120	\$ 5,798,100	\$ 6,963,800
					100%	80%	60%	40%	20%

APPLICATION OF FUNDS
Fiscal Year Ending June 30, 2011

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund

Operating Account **\$3,419,000**

The District may establish an amount of working capital reasonably required for efficient operation and maintenance of the System, which amount shall be not less than an amount reasonably estimated to pay the Operation and Maintenance Costs of the System for three calendar months.

Cash Operation and Maintenance Costs budgeted for the 2011 Fiscal Year is \$13,676,536. Three months operation and maintenance reserves are therefore \$3,419,134.

Debt Service Fund

Bond Accounts **\$0**

The District has no outstanding bond requirements for the fiscal year ended June 30, 2011.

Capital Projects Fund

Landfill Closure Account **\$4,656,000**

The Landfill Closure Account shall be a special trust account held by the Utah State Treasurer in accordance with regulations of the Utah Division of Solid and Hazardous Waste (R315-309, Utah Administrative Code). Moneys on deposit in the Landfill Closure Account shall be used to provide a portion of the required financial assurance for closure and post-closure costs of the System.

As of June 30, 2011, total closure and post-closure care for the landfill and waste to energy facility is estimated to be \$10,903,972. Based on budgeted revenue for fiscal year 2011 of approximately \$15,274,146, we can provide financial assurance via the local government test for up to \$6,567,302 (\$15.27M*.43). The balance of approximately \$4,336,670 shall be provided through the trust account mechanism.

Project Accounts

There shall be paid into the Project Accounts in Capital Projects Fund the amounts required to be so paid by the Annual Budget or any resolution of the Board, including but not limited to the proceeds of Bonds issued to finance the cost of construction of any Project or of insurance maintained in connection with a Project.

Renewal and Replacement Account **\$2,620,000**

Renewal and replacement items, consisting primarily of rolling stock and process equipment, as identified in the 5 year capital plan are to be funded at the following levels:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Capital Projects Account **\$8,441,751**

Capital Projects, as identified in the 5 year capital plan are to be funded at the same percentages as Renewal and Replacement items.

Reserve Account **\$0**

Funds are not currently required in the Reserve Account

Extension and Repair Fund **\$1,500,000**

The amount of deposit in the Extension and Repair Fund is to be used for the payment of extraordinary Operation and Maintenance Costs and for the prevention or correction of any unusual loss or damage to the System. A balance of \$1,500,000 was set as part of the original bond issue for construction of the facility in 1984. The adequacy of the extension and repair fund has been reviewed by a qualified engineer every three years since 1984. Excellent maintenance and operation of the system has resulted in no recommended increases in the Extension of Repair Fund balance for over 22 years.

Rate Stabilization Fund **\$4,000,000**

All moneys in the Rate Stabilization Fund may be drawn on and used at any time by the District for any lawful purpose of the District including, without limitation: (i) refunding any outstanding Bonds; (ii) providing reserves for future capital improvements to and renewals and replacements of System components; and (iii) providing contingency funds for rate stabilization.

The District anticipates substantial revenue reduction in 2013 as a direct result of the repeal of District flow control authority by the Utah State Legislature in 2008. Retention of funds in the Rate Stabilization Fund will preclude a short term rate reduction now coupled with a larger increase in 2013 to cover anticipated shortfall.

Surplus Fund**\$0**

Total required funds of \$24,636,751 exceed the amount of funds estimated to be available at the end of the 2011 Fiscal Year considering the level of current assets, budgeted capital expenditures, and the 2011 operating budget; therefore, no monies will be deposited into the Surplus Fund. The Renewal and Replacement Account and Capital Projects Account of the Capital Projects Fund will be funded at a reduced amount until additional funds become available.

MINIMUM FUND BALANCES - SUMMARY

Fiscal Year Ending June 30, 2011

Title 9, Application of Funds, of the District Code requires the Administrative Control Board set by resolution, as part of the annual budgeting process, minimum fund balances to be maintained within the system of funds and accounts for the financial management of the District.

Revenue Fund**Operating Account****\$3,419,000****Debt Service Fund****Bond Accounts****\$0****Capital Projects Fund****Landfill Closure Account****\$4,656,000****Project Accounts****Renewal and Replacement Account****\$2,620,000****Capital Projects Account****\$8,441,751****Reserve Account****\$0****Extension and Repair Fund****\$1,500,000****Rate Stabilization Fund****\$4,000,000****Surplus Fund****\$0****Total Required Minimum Fund Balances****\$24,636,751**

WASATCH

INTEGRATED

waste management district

2010 Budget

For the Fiscal Year Ending June 30, 2010

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 FORECAST	FY 2010 BUDGET	09 FORECAST VS. 010BUDGET % INCREASE (DECREASE)	HIGHER (LOWER)
REVENUE						
Household Containers	\$ 6,091,668	\$ 5,940,574	\$ 6,060,341	\$ 6,021,200	(0.65%)	\$ (39,141)
Commercial Containers	\$ 52,472	\$ 57,050	\$ 55,283	\$ 55,500	0.39%	\$ 217
Curbside Recycling Services	\$ 22,011	\$ 88,000	\$ 88,744	\$ 89,400	0.74%	\$ 656
Tipping Fees	\$ 3,648,739	\$ 3,537,800	\$ 3,482,496	\$ 3,529,800	1.36%	\$ 47,304
Special Waste	\$ 1,239,908	\$ 1,347,612	\$ 1,190,070	\$ 1,135,450	(4.59%)	\$ (54,620)
Outside District Waste	\$ 135,396	\$ 136,000	\$ 101,530	\$ 88,000	(13.33%)	\$ (13,530)
Steam/CoGeneration	\$ 3,018,590	\$ 3,011,871	\$ 3,072,242	\$ 3,008,000	(2.09%)	\$ (64,242)
Recycling Materials	\$ 471,398	\$ 464,625	\$ 438,416	\$ 447,925	2.17%	\$ 9,509
Permits/Fees	\$ 5	\$ 24	\$ 126	\$ 24	(80.95%)	\$ (102)
Interest	\$ 1,012,469	\$ 1,018,000	\$ 733,225	\$ 369,000	(49.67%)	\$ (364,225)
Gain/(Loss) Surplus Equipment	\$ 4,770,797	\$ 99,000	\$ 115,750	\$ 72,000	(37.80%)	\$ (43,750)
Gain/(Loss) Marketable Securities	\$ 322,826	\$ 12,000	\$ 75,000	\$ 75,000	0.00%	\$ -
Leases	\$ 16,624	\$ 18,500	\$ 41,977	\$ 5,000	(88.09%)	\$ (36,977)
Other	\$ 27,968	\$ 20,145	\$ 16,067.00	\$ 13,575	(15.51%)	\$ (2,492)
TOTAL REVENUE	\$ 20,830,871	\$ 15,751,201	\$ 15,471,267	\$ 14,909,874	(3.63%)	\$ (561,393)
FUNDS TRANSFER	\$ -	\$ 7,021,625	\$ 4,875,660	\$ 6,480,561		
TOTAL FUND SOURCES	\$ 20,830,871	\$ 22,772,826	\$ 20,346,927	\$ 21,390,435	5.13%	\$ 1,043,508
EXPENSES						
Personnel	\$ 4,550,581	\$ 5,110,388	\$ 4,747,770	\$ 5,221,319	9.97%	\$ 473,549
Supplies	\$ 1,359,846	\$ 1,670,078	\$ 1,521,497	\$ 1,705,712	12.11%	\$ 184,215
Environmental Testing	\$ 156,092	\$ 155,501	\$ 130,089	\$ 155,762	19.73%	\$ 25,673
Utilities	\$ 289,012	\$ 364,140	\$ 347,020	\$ 375,020	8.07%	\$ 28,000
Closure/Post Closure	\$ 87,565	\$ 658,200	\$ 658,200	\$ 658,200	0.00%	\$ -
Maintenance	\$ 4,343,390	\$ 2,554,711	\$ 2,481,465	\$ 3,238,443	30.51%	\$ 756,978
Memberships/Subscriptions	\$ 66,056	\$ 76,600	\$ 63,020	\$ 57,575	(8.64%)	\$ (5,445)
Community Education	\$ 28,563	\$ 45,000	\$ 44,621	\$ 45,000	0.85%	\$ 379
Telephone/Communications	\$ 23,287	\$ 33,285	\$ 23,834	\$ 28,404	19.17%	\$ 4,570
Permits/License/Fees	\$ 63,183	\$ 87,000	\$ 69,338	\$ 74,000	6.72%	\$ 4,662
Insurance	\$ 396,231	\$ 465,458	\$ 417,698	\$ 427,000	2.23%	\$ 9,302
Training/Travel	\$ 77,430	\$ 137,675	\$ 90,753	\$ 125,800	38.62%	\$ 35,047
Curbside Recycling Services	\$ 21,802	\$ 88,000	\$ 88,017	\$ 88,500	0.55%	\$ 483
Professional Services / Engineering	\$ 108,243	\$ 280,000	\$ 159,408	\$ 65,000	(59.22%)	\$ (94,408)
Professional Services / Other	\$ 103,647	\$ 119,550	\$ 119,071	\$ 138,550	16.36%	\$ 19,479
Professional Services / Legal	\$ 43,537	\$ 50,000	\$ 22,502	\$ 50,000	122.20%	\$ 27,498
Bank Fees	\$ 14,747	\$ 14,240	\$ 17,388	\$ 19,150	10.13%	\$ 1,762
Bad Debts	\$ 5	\$ 20,000	\$ 2,600	\$ 20,000	669.23%	\$ 17,400
TOTAL EXPENSES BEFORE DEPRECIATION	\$ 11,733,217	\$ 11,929,826	\$ 11,004,291	\$ 12,493,435	13.53%	\$ 1,489,145
Depreciation	\$ 4,067,145	\$ 4,363,000	\$ 3,250,000	\$ 3,600,000	10.77%	\$ 350,000
Extraordinary Expense	\$ 2,500,000	\$ -	\$ -	\$ -	0.00%	\$ -
TOTAL EXPENSES BEFORE CAPITAL	\$ 18,300,362	\$ 16,292,826	\$ 14,254,291	\$ 16,093,435	12.90%	\$ 1,839,145
CAPITAL EXPENSES	\$ 2,005,202	\$ 6,480,000	\$ 6,092,636	\$ 5,297,000	(13.06%)	\$ (795,636)
TOTAL EXPENSES	\$ 20,305,564	\$ 22,772,826	\$ 20,346,927	\$ 21,390,435	5.13%	\$ 1,043,509

**WASATCH INTEGRATED WASTE MANAGEMENT DISTRICT
LONG RANGE CAPITAL PLAN**

2009 BUDGET			2010 BUDGET			FIVE YEAR CAPITAL PLAN				
FISCAL YEAR 2008 DESCRIPTION	2009 FORCAST	2009 BUDGET	FISCAL YEAR 2010 DESCRIPTION	2010 BUDGET	FIVE YEAR PLAN DESCRIPTION	2011	2012	2013	2014	2015
RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT			RENEWAL AND REPLACEMENT				
District			District		District					
Office Equipment, Computers, Software	\$ 67,568	\$ 80,000	Office Equipment, Computers, Software	\$ 65,000	Office Equipment Computers Software	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
					District Vehicle			\$ 35,000		
Plant			Plant		Plant					
Plant Improvements	\$ 14,500	\$ 50,000	Plant Improvements	\$ 55,000	Plant Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Dump Truck	\$ 123,009	\$ 135,000	Fork Lift	\$ 23,000	Dump Truck			\$ 145,000		
Plow Attachment	\$ -	\$ 15,000	Lathe/Mill	\$ 11,000	Loader	\$ 225,000				
Landfill			Landfill		Landfill					
Landfill Improvements	\$ 32,407	\$ 50,000	Landfill Improvements	\$ 50,000	Landfill Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Loader	\$ 135,687	\$ 130,000	Loader	\$ 280,000	Loader	\$ 130,000			\$ 230,000	
Roll Off Truck	\$ 143,111	\$ 145,000	D8 Dozer	\$ 525,000	D8 Dozer					\$ 525,000
Utility/Plow Truck	\$ 39,276	\$ 45,000	LFG Blower Upgrade	\$ 84,000	Excavator (magnet)		\$ 225,000			
Compactor	\$ 818,267	\$ 850,000	Fork Lift	\$ 35,000	Compactor				\$ 875,000	
Asphalt	\$ 24,975	\$ 60,000	Stacking Conveyor	\$ 30,000	Roll Off Truck			\$ 147,000		\$ 149,000
					Grinder		\$ 600,000			
					Pickup Truck	\$ 35,000			\$ 38,000	
					Scrapper			\$ 750,000		
Total Renewal and Replacement	\$ 1,398,799	\$ 1,560,000	Total Renewal and Replacement	\$ 1,158,000		\$ 640,000	\$ 1,075,000	\$ 1,327,000	\$ 1,393,000	\$ 924,000
CAPITAL PROJECTS			CAPITAL PROJECTS			CAPITAL PROJECTS				
District			District		District					
Land Purchase(s)	\$ 3,990,739	\$ 4,000,000	Land Purchase(s)	\$ 2,500,000	South Davis Transfer Station	\$ 400,000	\$ 4,000,000			
Green Waste Containers	\$ 40,000				North Davis Transfer Station					\$ 7,000,000
					Regional Landfill					undetermined
Plant			Plant		Plant					
Underfire Conveyor	\$ 420,687	\$ 360,000	Underfire Conveyor	\$ 180,000	Fairfield Entrance to Plant	\$ 220,000				
Opacity Monitor	\$ 33,730	\$ 40,000			Summer Peaking Plant	\$ 5,000,000				
Site Fencing	\$ -	\$ 30,000								
Landfill			Landfill		Landfill					
Gas Collection Expansion/Upgrades	\$ 159,980	\$ 60,000	Phase 4 Engineering	\$ 20,000	Phase 4 Construction	\$ 60,000	\$ 1,800,000			
Storm Water System Upgrades	\$ 10,000	\$ 150,000	Phase 4 Power Pole Relocation	\$ 55,000	Phase 5	\$ 20,000				\$ 3,000,000
Corrective Action	\$ 4,410	\$ 250,000	Temporary Cover (Odor Control)	\$ 360,000	Landfill Corrective Action					undetermined
Shop Storage and Clean Room	\$ 34,290	\$ 30,000	Recycling Drop Off Center	\$ 650,000						
			Give and Take Relocation	\$ 30,000						
			Paving	\$ 290,000						
			Site Fencing	\$ 54,000						
Total Capital Projects	\$ 4,693,836	\$ 4,920,000	Total Capital Projects	\$ 4,139,000		\$ 5,700,000	\$ 5,800,000	\$ -	\$ -	\$ 10,000,000
TOTAL CAPITAL BUDGET	\$ 6,092,636	\$ 6,480,000	TOTAL CAPITAL BUDGET	\$ 5,297,000		\$ 6,340,000	\$ 6,875,000	\$ 1,327,000	\$ 1,393,000	\$ 10,924,000
					Application of Funds Requirement	100%	80%	60%	40%	20%
					Renewal and Replacement Account	\$ 3,038,200	\$ 640,000	\$ 860,000	\$ 796,200	\$ 184,800
					Capital Projects Account	\$ 12,340,000	\$ 5,700,000	\$ 4,640,000	\$ -	\$ 2,000,000

Total \$ 15,378,200

L. Stroud #37 BOS 6/14/14

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March 14, 2014

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Re: *Community and Economic Development Advisory Committee*
Regulatory Reform Sub-committee
Brown Act Violations

Dear Mr. Ciccozzi:

Thank you for your letter of February 18, 2014 in response to my letter dated February 4, 2014. Since my letter, the County has taken no action to remedy the ongoing Brown Act violations by the Regulatory Reform Subcommittee ("Reg Reform").

As you know, the Community and Economic Development Advisory Committee ("CEDAC") held a special meeting on March 6, 2014, to decide how to proceed with Reg Reform. During that meeting, several times it was said that "Reg Reform became a standing committee with ad hoc committees around it," which confirms that Reg Reform has been functioning as a standing committee and has not ever, to our knowledge, complied with the requirements of the Brown Act. At the March 6 meeting, a presentation was given about the role of Reg Reform in updating the El Dorado County General Plan. One of my clients asked that a copy of that presentation be added to the online agenda item as an attachment. That has not yet occurred. The

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Michael J. Ciccozzi
County Counsel, El Dorado County
March 14, 2014
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presentation clearly outlined the role of Reg Reform in updating the General Plan. If the General Plan process relies upon advice and input from a committee that has consistently operated in violation of the open meeting laws, and continues to do so, this raises the significant question of whether or not the General Plan approval will be legally sound.

The Brown Act provides that any interested person may seek injunctive, mandatory or declaratory relief in superior court. (§ 54960.) This section specifically provides that remedies are available to stop or prevent violations of the Act. The pattern of violation, and now refusal to come into compliance, shows that there is a basis for such relief. (See *Shapiro v. San Diego City Council* (2002) 96 Cal.App.4th 904; *Duval v. Board of Trustees* (2001) 93 Cal.App.4th 902, 906; and *CAUSE v City of San Diego* (1997) 56 Cal.App.4th 1024, 1029.)

The Act also allows interested persons to seek to have actions taken in violation of the Act declared null and void by the court. (§ 54960.1.) We are hopeful that the County will act immediately to stop the improper procedures of Reg Reform so that the violations at the Reg Reform level do not result in illegal decision-making at the CEDAC and/or Board of Supervisors level.

We are also concerned that CEDAC has not been in full compliance with Brown Act requirements. For example, at the January 23, 2014 CEDAC meeting, the draft of the Incentive Policy was introduced during the CAO's report and the CEDAC members were asked for feedback. Since the item was not on the agenda and the CEDAC members were handed the draft at the meeting, it was decided that they did not have enough time to look over the draft and give feedback, and the group did not want to have a special meeting to do that. Instead, they were directed to read it over and email their feedback to Jim Claybaugh, the new (only 10 days at that time) Economic and Business Relations Manager. Mr. Claybaugh then gave his recommendation, informed by the CEDAC members, to the Board of Supervisors.

A member of the public asked if the draft Policy was attached to the agenda, and the answer was no, because it had just been printed, and that "it's not on the agenda for action, it was part of our update to provide to the group to [inaudible] that Board item that was taken previously." "They're asking for input from the CEDAC members, that's our homework...." Thus, the Policy was not included in the agenda or the packet, and yet the CEDAC members took "action" by sending their comments directly to Mr. Claybaugh at a later time.