

Town of West Yellowstone

Tuesday, May 5, 2015

West Yellowstone Town Hall, 440 Yellowstone Avenue

7:00 PM

TOWN COUNCIL MEETING AGENDA

Pledge of Allegiance

Purchase Orders

Treasurer's Report/Securities Report

Claims ∞

Consent Agenda: **April 21, 2015 Work Session & Town Council Meeting** ∞

April 30, 2015 Work Session ∞

Business License Applications ∞

- The BookKeeper
- West Edge Retreat
- DD Holding LLC (transfer of ownership/Resort Tax Bond waiver request)

Advisory Board Report(s)

Operations Manager & Department Head Reports

Assignments Report

Comment Period

- **Public Comment**
- **Council Comments**

Presentation: WY Chamber of Commerce Marketing Plan

UNFINISHED BUSINESS

Proposal from Hebgen Basin Fire District to purchase the Emergency Services Building at 400 Yellowstone Avenue for \$200,000 (Tabled 1/20/15 and 4/21/15)

Discussion/Action ∞

**Public Hearings: Ordinance No. 258, Resort Tax
Resolution No. 662, FY 2015 Budget Amendments**

NEW BUSINESS

Ordinance No. 258, Resort Tax, 2nd Reading

Discussion/Action ∞

Resolution No. 662, Budget Amendments

Discussion/Action ∞

Recycling Contract, Two Seasons Recycling

Discussion/Action ∞

Cemetery Board Appointment, Dan Hoskins

Discussion/Action ∞

Resolution No. 663, Uncollectible Ambulance Write-Offs

Discussion/Action ∞

FY 15-17 Audit Contract, Amatics CPA Group

Discussion/Action ∞

Settlement Proposal

Discussion/Action ∞

Correspondence/FYI

Meeting Reminders



Policy No. 16 (Abbreviated)
Policy on Public Hearings and Conduct at Public Meetings

Public Hearing/Public Meeting

A public hearing is a formal opportunity for citizens to give their views to the Town Council for consideration in its decision making process on a specific issue. At a minimum, a public hearing shall provide for submission of both oral and written testimony for and against the action or matter at issue.

Oral Communication

It is the Council's goal that citizens resolve their complaints for service or regarding employees' performance at the staff level. However, it is recognized that citizens may from time to time believe it is necessary to speak to Town Council on matters of concern. Accordingly, Town Council expects any citizen to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all persons attending.

- No member of the public shall be heard until recognized by the presiding officer.
- Public comments related to non-agenda items will only be heard during the Public Comment portion of the meeting unless the issue is a Public Hearing. Public comments specifically related to an agenda item will be heard immediately prior to the Council taking up the item for deliberation.
- Speakers must state their name for the record.
- Any citizen requesting to speak shall limit him or herself to matters of fact regarding the issue of concern.
- Comments should be limited to three (3) minutes unless prior approval by the presiding officer.
- If a representative is elected to speak for a group, the presiding officer may approve an increased time allotment.
- If a response from the Council or Board is requested by the speaker and cannot be made verbally at the Council or Board meeting, the speaker's concerns should be addressed in writing within two weeks.
- Personal attacks made publicly toward any citizen, council member, or town employees are not allowed. Citizens are encouraged to bring their complaints regarding employee performance through the supervisory chain of command.

Any member of the public interrupting Town Council proceedings, approaching the dais without permission, otherwise creating a disturbance, or failing to abide by these rules of procedure in addressing Town Council, shall be deemed to have disrupted a public meeting and, at the direction of the presiding officer, shall be removed from the meeting room by Police Department personnel or other agent designated by Town Council or Operations Manager.

General Town Council Meeting Information

- Regular Town Council meetings are held at 7:00 PM on the first and third Tuesdays of each month at the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.
- Presently, informal Town Council work sessions are held at 12 Noon on Tuesdays and occasionally on other mornings and evenings. Work sessions also take place at the Town Hall located at 440 Yellowstone Avenue.
- The schedule for Town Council meetings and work sessions is detailed on an agenda. The agenda is a list of business items to be considered at a meeting. Copies of agendas are available at the entrance to the meeting room.
- Agendas are published at least 48 hours prior to Town Council meetings and work sessions. Agendas are posted at the Town Offices and at the Post Office. In addition, agendas and packets are available online at the Town's website: www.townofwestyellowstone.com. Questions about the agenda may be directed to the Town Clerk at 646-7795.
- Official minutes of Town Council meetings are prepared and kept by the Town Clerk and are reviewed and approved by the Town Council. Copies of approved minutes are available at the Town Clerk's office or on the Town's website: www.townofwestyellowstone.com.

05/01/15
16:31:52

TOWN OF WEST YELLOWSTONE
Claim Approval List
For the Accounting Period: 5/15

Page: 2 of 6
Report ID: AP100

* ... Over spent expenditure

Claim	Vendor #/Name/ Check Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
40884	2813 Century Link	2,658.47					
	04/19/15 DSL Povah, 646-7982	49.00		POVAH	1000 411255	345	101000
	04/19/15 DLS Police 646-0231	64.00		POLICE	1000 420110	345	101000
	04/19/15 DSL Pub Serv Office 646-7949	64.00		BLDINS	1000 430200	345	101000
	04/19/15 Sewer Treat 646-9027	31.21*		STREET	5310 430600	345	101000
	04/19/15 Sewer lift 646-5141	30.53*		SEWER	5310 430600	345	101000
	04/19/15 PCC Elevator 646-7481	32.09		POVAH	1000 411255	345	101000
	04/19/15 Centrex Finance - 20%	242.53		FINADM	1000 410510	345	101000
	04/19/15 Centrex, Police-20%	242.53		POLICE	1000 420110	345	101000
	04/19/15 Centrex, Soc Ser -10%	121.27		SOCSEK	1000 450135	345	101000
	04/19/15 Centrex, Court - 10%	121.27		COURT	1000 410360	345	101000
	04/19/15 Centrex, Bld Ins - 10%	121.27		BLDINS	1000 430200	345	101000
	04/19/15 Centrex, Street - 10%	121.27		STREET	1000 430200	345	101000
	04/19/15 Centrex, PCC - 10%	121.27		POVAH	1000 411255	345	101000
	04/19/15 Centrex, Lib	121.27		COURT	2220 460100	345	101000
	04/19/15 E911 Viper 646-5170	91.66		E911	2850 420750	345	101000
	04/19/15 E911 255-9710	996.38		E911	2850 420750	345	101000
	04/19/15 E911 255-9712	24.51		E911	2850 420750	345	101000
	04/19/15 Alarm Lines, 646-5185	62.41		TWNHAL	1000 411250	345	101000
40887	547 WY Chamber of Commerce	10,472.00					
	04/30/15 Snowmobile Expo 2015, ads	10,472.00		MAP	2101 410130	398	101000
40888	977 Brodart Co	17.90					
	395702 04/24/15 supplies	17.90		LIB	2220 460100	220	101000
40889	999999 IRMA VAZQUEZ	350.00					
	04/28/15 refund Povah Deposit	350.00		POVAH	2210 214001		101000
40890	2901 Pump Excellence	2,435.00					
	8 04/28/15 service call, repair SCADA	2,435.00*		WATER	5210 430500	357	101000
40891	2537 Balco Uniform Co., Inc.	1,276.98					
	39909-1 04/28/15 uniform, Wiese	1,276.98		POLICE	1000 420100	226	101000
40892	2837 Sheri Holtzen	102.00					
	05/01/15 reimb travel, Billings	102.00		FINADM	1000 410510	370	101000
40893	1282 Elizabeth Roos	20.00					
	04/29/15 reimb travel, Billings	20.00		FINADM	1000 410510	370	101000

05/01/15
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40894	1770 Melanie Gospodarek 04/29/15 reimb travel, Billings	300.44 300.44		FINADM	1000 410510	370	101000
40895	1454 Bozeman Chronicle/Big Sky 1267927 04/15/15 pub hearing, LGSC 1266401 04/10/15 pub hearing, LGSC	66.00 33.00 33.00		ADMIN ADMIN	1000 410210 1000 410210	327 327	101000 101000
40896	999999 NEIL BROWN 04/30/15 refund overpmt 04/30/15 refund overpmt	13.21 6.10 7.11		SEWER WATER	5310 430670 5210 430570	359 359	101000 101000
40897	162 House of Clean 137083 04/23/15 supplies	44.16 44.16		PARKS	1000 460430	220	101000
40898	146 Morrison-Maierle, Inc 20888 04/20/15 backup support	131.25 131.25		FINADM	1000 410510	356	101000
40899	1330 Old Dominion Brush 72804-IN 04/06/15 brooms	873.81 873.81		STREET	1000 430200	220	101000
40900	2316 AWWA 03/31/15 annual dues	74.00 74.00*		WATER	5210 430500	335	101000
40901	2382 Neil Courtis 03/26/15 reimb meals, training Missoula	46.00 46.00		POLICE	1000 420100	370	101000
40902	951 Barnes & Noble 3006062 04/11/15 books 3006063 04/11/15 books	214.15 85.56 128.59		LIB LIB	2220 460100 2220 460100	215 215	101000 101000
40903	2902 Rocky Mountain Appraisals WYellowST/ 04/21/15 80 acres appraisal	10,000.00 10,000.00		PLAN	1000 411000	357	101000
40904	2823 STAPLES Credit Plan 04/10/15 office supplies, BL paper	71.98 71.98		FINADM	1000 410510	220	101000
40905	3 US Postmaster 05/01/15 Bus Lic renewal cards postage	141.78 141.78		FINADM	1000 410510	311	101000
40906	171 Montana Food Bank Network 0307-1 04/08/15 commodities	15.00 15.00		HELP	7010 450135	220	101000

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40907	2896 Montana Occupational Health 3171 04/13/15 immunizations, Wiese	100.00 100.00		POLICE	1000 420110	351	101000
40908	2751 Gallatin County Justice Court 04/28/15 TK143340, M. Moyer, pass thru	385.00 385.00		COURT	7469 213000		101000
40909	2903 Kerry Parker 04/29/15 reimb travel, Belgrade	50.40 50.40		COURT	1000 410360	370	101000
40910	1089 Gallatin County Treasurer Gallain County Court Remittances 2007-2014	45,095.05					
	05/01/15 Tech SurCharge	15,185.00		COURT	7458 212200		101000
	05/01/15 MLEA	15,079.00		COURT	7467 212200		101000
	05/01/15 Public Defender	2,461.00		COURT	7468 212200		101000
	05/01/15 Victims Assistance	12,370.05*		COURT	2917 450131	350	101000
40911	2306 Brandy Holland 05/01/15 reimb uniform	109.99 109.99		REC	1000 460440	226	101000
40912	65 Machinery Power & Equipment Co 04/08/15 parts	947.36 89.51		STREET	1000 430200	369	101000
42CS0417094	04/08/15 parts	468.04		STREET	1000 430200	369	101000
42CS0417093	02/20/15 parts	268.56		STREET	1000 430200	369	101000
42CS00416550	02/23/15 parts	552.76		STREET	1000 430200	369	101000
42CS00416568	02/23/15 duplicate pmt	-431.51		STREET	1000 430200	369	101000
40913	2264 MORNING GLORY COFFEE & TEA 754111 04/28/15 supplies 754111 04/28/15 supplies	75.00 37.50 37.50		DISPAT PARKS	1000 420160 1000 460430	220 220	101000 101000
40914	983 Jerry Johnson 05/01/15 reimb lunch-Prothman	46.93 46.93		LEGIS	1000 410100	370	101000
40915	1331 West Yellowstone Foundation 05/01/15 Ice Fishing MAP Fund 2015	1,000.00 1,000.00		MAP	2101 410130	398	101000
	# of Claims	35	Total:				97,447.35

Fund/Account	Amount
1000 General Fund	
101000 CASH	\$25,617.19
2101 Marketing & Promotions (MAP)	
101000 CASH	\$11,472.00
2102 TBID (Tourism Business Improvement	
101000 CASH	\$4,330.08
2210 Parks & Recreation	
101000 CASH	\$350.00
2220 Library	
101000 CASH	\$533.35
2850 911 Emergency	
101000 CASH	\$1,112.55
2917 Crime Victims Assistance	
101000 CASH	\$12,370.05
5210 Water Operating Fund	
101000 CASH	\$2,700.22
5310 Sewer Operating Fund	
101000 CASH	\$5,836.91
7010 Social Services/Help Fund	
101000 CASH	\$15.00
7458 Court Surcharge HB176	
101000 CASH	\$15,185.00
7467 MT Law Enforcement Academy (MLEA)	
101000 CASH	\$15,079.00
7468 Public Defender Fee	
101000 CASH	\$2,461.00
7469 City Court - Judge Brandis	
101000 CASH	\$385.00
Total:	\$97,447.35

WEST YELLOWSTONE TOWN COUNCIL
Town Council Meeting & Work Session
April 21, 2015

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, John Costello, Cole Parker, Greg Forsythe

OTHERS PRESENT: Finance Director Lanie Gospodarek, Public Services Superintendent James Patterson, Chief of Police Scott Newell, WY News Editor Jeremy Weber, Helene Righenour, Li Zhang, Randy Wakefield, Fire Chief Shane Grube, Assistant Fire Chief James Jessep, Tom Cherhoniak, Forsgren, Richard & Teri Gibson

The meeting is called to order by Mayor Brad Schmier at 7:00 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana.

Portions of the meeting are being recorded.

The Treasurer's Report with corresponding banking transactions is on file at the Town Offices for public review during regular business hours.

ACTION TAKEN

- 1) Motion carried to approve Treasurer's Report and Securities Report dated April 13, 2015. (Costello, Parker)
- 2) Motion carried to approve the claims, which total \$101,238.97. (Costello, Forsythe)
- 3) Motion carried to approve the Consent Agenda, which includes the minutes from the April 7, 2015 Work Session/Town Council Meeting and April 14, 2015 Work Session. (Parker, Costello)
- 4) Motion carried to approve the new business license application for the Geyser Inn at 107 S Electric Street for a fee of \$619.00. (Forsythe, Parker)
- 5) Motion carried to table the offer until the next meeting when Council member Johnson will be back and see if they can get Mr. Peterson to come down and explain the appraisal. (Forsythe, Costello) Schmier is opposed.
- 6) Motion carried to approve the first reading of Ordinance No. 258, Resort Tax. (Costello, Parker)
- 7) Motion carried to approve Resolution No. 661, as amended, a resolution establishing a fee schedule for public records searches, copying, and research. (Costello, Forsythe)
- 8) Motion carried to move forward and approve the contract for recruitment services with the Prothman Company to recruit an Operations Manager. (Costello, Parker)

Public Comment Period

No public comments are received.

Council Comments

Mayor Schmier thanks the staff for all their hard work this spring, the town looks great and he can't remember a time when it looked this nice this early. He also mentions the new court clerk, Kerry Parker, and welcomes her.

DISCUSSION

- A) **Advisory Board Reports:** Parker reports that the Planning Board met last week and is continuing to work on the Growth Policy. He says that they have made specific assignments to members of the board to update portions of the 2006 plan.

- B) **Operations Manager/Department Head Reports:** Mayor Schmier reports that they have wrapped up the labor negotiations with the Employees Unit and will start negotiating with the Police Department soon. The Study Commission is making progress on their task. He also mentions that they have received some complaints about dirt and debris on the sidewalks. The appraisal on the Emergency Services Building has been completed. Richard Gibson explains that the study commission will meet next month and work on putting together the tentative report to present to the voters. Forsythe asks if this issue will go on the ballot this fall. Roos responds that if they have the report ready by the August deadline they can put it on the ballot. Patterson reports on the progress of multiple public works projects including the curb and street reconstruction on Canyon Street, sidewalk and alley maintenance. He also mentions that they are picking up a buffalo that was recently hit for distribution from the Food Bank. He is also working on reducing the number of trips they make to pick up food by combining them with other trips they make for parts. Gospodarek explains that they have been helping out the new court clerk in her new position. They have also been working on court reconciliation, ordinance revisions, department head salary survey, calculating the union negotiated retroactive pay, and starting budget preparations. Chief of Police Scott Newell says the renovations at the police department are almost complete and has made a significant difference. Officer Kearney has completed his field training, Chris Wiese has accepted an offer of employment and will start May 4, 2015. He will attend the Montana Law Enforcement Academy in January 2016. Town Clerk Liz Roos reports that she took a call from Rocky Mountain Appraisals today. The appraisal on the US Forest service 80 acres has been completed and accepted by the Forest service. They have not received a copy yet but anticipate one in the near future.
- 4) The Council asks a couple questions about the application. Patterson says that if they do keep the hotel open during the winter their plan is to haul away snow from the property to keep the parking areas open.
- 5) Mayor Schmier explains that in January, the Town tabled the offer from Hebgen Basin Fire District to purchase the Emergency Services Building at 400 Yellowstone Avenue for \$200,000. The offer was tabled pending an appraisal on the building, which has been completed and valued at \$533,000. Forsythe asks Costello what his thoughts were on the results. Costello says he has known the Mr. Peterson for many years and he is sure he knows his business well, but admits that he was very surprised at the final number. Forsythe asks a couple questions about Peterson's methodology. Costello says that if they have questions they should arrange to meet with Peterson to get those answers. Schmier says that he thinks Peterson did a good job on a difficult value. Forsythe says that he doesn't understand the appraisal and perhaps meeting with Peterson is the right thing to do. He says that the building was built with the intention of providing emergency services. He says that his perspective is that if they don't sell the building, they are just turning down \$200,000. He suggests they consider some sort of an agreement where HBFD could purchase the building for \$200,000, but if they want to sell it they can only sell it back to the Town for the same amount. Forsythe asks Schmier what his opinion is on the matter. Schmier says that he does not think they can justify selling the building for \$200,000 when it was appraised for \$533,000. He also does not see a real advantage to either side to selling the building.
- 6) The Mayor and Council discuss the proposed changes to the resort tax ordinance. Mayor Schmier points out a couple sections and recommends changes to the wording. The Council discusses the wording and changes with Town Attorney Jane Mersen. They agree to schedule a public hearing and 2nd reading for the May 5, 2015 meeting. Richard Gibson asks if they have obtained a legal opinion on whether they have the authority to tax an internet sale for a ticket, such as the tickets sold by the Playmill. Mersen explains that she has provided an opinion to the Town as well as the attorney for the Playmill that the ticket is merely a prepayment for the service and it does not matter how the transaction was handled. Gibson asks if there is any case law on this issue, but Mersen

explains that no one has ever challenged this issue before the Montana Supreme Court or sued a Town-so there is not.

- 7) The Mayor and Council discuss Resolution No. 661, a resolution setting a fee schedule for records searches, copying, and electronic information. They discuss the section of the resolution that addresses the cost of bringing in an IT expert and agree that those costs should be passed on to the requester. Mayor Schmier emphasizes that their intention is not to make it too expensive for individuals to request records.

Meeting adjourns into executive session 8:45 PM to discuss pending litigation.

The meeting is adjourned. (9:45 PM)

Mayor

ATTEST:

Town Clerk

WEST YELLOWSTONE TOWN COUNCIL

Work Session

April 30, 2015

COUNCIL MEMBERS PRESENT: Mayor Brad Schmier, Jerry Johnson, Greg Forsythe, Cole Parker, John Costello

OTHERS PRESENT: Public Services Superintendent James Patterson, Chief of Police Scott Newell, Jeremy Weber-Editor, West Yellowstone News, Fire Chief Shane Grube, Head Dispatcher Brenda Martin, Sandi Pepler, Pierre Martineau, Marysue Costello-WY Chamber Executive Director, Don Perry, Richard & Teri Gibson

The meeting is called to order by Mayor Brad Schmier at 6:30 PM in the West Yellowstone Town Hall, 440 Yellowstone Avenue, West Yellowstone, Montana

Public Comment Period/Council Comments

Council Member Parker says that it was recently mentioned to him that the Buffalo Field Campaign has a vehicle that

Mayor Schmier calls the meeting to order. The purpose of the meeting is to discuss the Operations Manager Recruitment Process and Schmier introduces John Hodgson of the Prothman Company from Issaquah, WA. Hodgson distributes an agenda for the discussion and briefly describes his background which includes 33 years as a city administrator/department director and extensive experience recruiting management positions for local governments. Hodgson describes the recruitment process including developing a position description and community description, advertising, candidate screening, and will then guide the Council to narrow the field down to approximately five candidates. He adds that they will do extensive reference checking, criminal background check, college verification, and schedule final interviews. Hodgson answers multiple questions from the Council about the process they will go through to narrow down the applicants. He explains that once the application period closes, they will screen the applicants and interview the top 10 to 15 candidates. He also describes the work session they will hold after the initial screening where he will work with the Council to narrow the field of applicants down to approximately five people that they will bring in for final interviews. Hodgson describes the draft schedule he has put together for the recruitment, which is expected to take 6-8 weeks. Hodgson asks the Council why the position is identified as an Operations Manager rather than a Town Manager. The Council responds that is how the position is identified in the Charter, but acknowledges that the job description is very similar to that of a Town Manager. Hodgson states that they may lose applicants because of the title. Richard Gibson-Chair for the Local Government Study Commission, explains that the Study Commission has discussed that at length. Hodgson says that the government review process may also scare away candidates if they think there is a chance that the form of government will change or the job description will change. Gibson says that he does not think the study commission will recommend major changes to the charter and the group briefly discusses the schedule for the commission over the next couple of months. Hodgson asks for a copy of the schedule for the study commission so he will be better prepared to answer questions about that process from potential applicants. The Council discusses general qualities and skills they consider valuable in a new manager including that human resources, labor negotiations, knowledge of municipal budgeting, Montana law, communication skills, and planning. The Council Members and Department heads will meet individually with Hodgson tomorrow.

The meeting is adjourned. (8:05 PM)

Mayor

ATTEST:

Town Clerk

Town of West Yellowstone Business License Application

Business Name: West Edge Retreat

Applicant: Jeffrey Jorgensen

Contact Person: Jeff Jorgensen

Mailing Address: 6588 Jefferson St. Murray, UT 84107

Physical Address of Business: 622 C Parkway Unit #6 West Yellowstone, MT 59758

Phone Number: (810) 231-3068

Fax Number: _____

Email Address: jeff@jorgyfam.com

Website: _____

Signature of Property Owner of Record: _____



Subdivision: N/A

Block: 8

Lot: 7

Zoning District, please mark one:

- B-3 Central Business District (Old Town)
 B-4 Expanded Business District (Grizzly Park)
 E-2 Entertainment District (Grizzly Park)

- PUD Planned Unit Development (Grizzly Park)
 Residential Districts, Home Occupations Only (Mad Add)

- New Business
 Change of Location
 Transfer of Ownership
 Name Change

* County Health Tourist Home Plan has been submitted.

- Is this business licensed by the State of Montana? Yes No
- Appropriate City/County/Health Dept approvals (if applicable) Yes No (please attach)
- If this business is located in Grizzly Park, has the business been approved by the Grizzly Park Architectural Committee (GPAC)? Yes No

Type of Business Please explain in detail the following: number of units, seating capacity, etc. Contractors should list trailers and equipment and where these items will be stored.
Vacation Rental. 1 Unit. Nightly Rentals. Maximum rental occupancy 8 people.

Business License Fee: \$ 53

Resort Tax Bond: \$ 500

Total Amount Due: \$ 553

Signature of Applicant _____

Signature of Applicant _____

April 13, 2015

Date _____

FOR OFFICE USE ONLY

Date Approved by Town Council: _____

Date 4/20/15 Check # 384

Amount \$ 553.00 License # _____

SCN _____ BLP _____ STX _____ BLC _____ RDX _____

Town of West Yellowstone Business License Application

Business Name: The Bookkeeper
Applicant: Teri Gibson
Contact Person: Teri Gibson
Mailing Address: PO Box 8
Physical Address of Business: 508 Cascade Ave
Phone Number: 406-646-1139/530-906-2174 Fax Number: none
Email Address: teri.gibson@syix.com Website: none

Signature of Property Owner of Record: Alesia M. Gibson

Subdivision: Mad Add

Block: _____ Lot: _____

Zoning District, please mark one:

- B-3 Central Business District (Old Town) PUD Planned Unit Development (Grizzly Park)
 B-4 Expanded Business District (Grizzly Park) Residential Districts, Home Occupations Only (Mad Add)
 E-2 Entertainment District (Grizzly Park)
- New Business Transfer of Ownership
 Change of Location Name Change

- Is this business licensed by the State of Montana? Yes No
- Appropriate City/County/Health Dept approvals (if applicable) Yes No (please attach)
- If this business is located in Grizzly Park, has the business been approved by the Grizzly Park Architectural Committee (GPAC)? Yes No N/A

Type of Business Please explain in detail the following: number of units, seating capacity, etc. Contractors should list trailers and equipment and where these items will be stored.

Bookkeeping off property or on (no customers at our house)

Business License Fee: \$50-

Resort Tax Bond: \$ 0

Total Amount Due: \$50-

Alesia M. Gibson
Signature of Applicant

Signature of Applicant

4-27-15
Date

FOR OFFICE USE ONLY

Date Approved by Town Council: _____

Date 4/27/15 Check # 1419 Amount \$ 50.00 License # _____

SCN _____ BLP _____ STX _____ BLC _____ RDX _____

Town of West Yellowstone Business License Application

Business Name: DD HOLDING LLC
 Applicant: BLAIZE "AOC" STEWART
 Contact Person: DOC STEWART
 Mailing Address: PO Box 2034, WEST YELLOWSTONE, MT 59758
 Physical Address of Business: 400/405 FIREHOLE AVE
 Phone Number: 770-214-0506 Fax Number: _____
 Email Address: DocBlaiZe@gmail.com Website: _____

Signature of Property Owner of Record: 

Subdivision: WEST YELLOWSTONE ORIGINAL PLAT
 Block: 10 Lot: 14

Zoning District, please mark one:

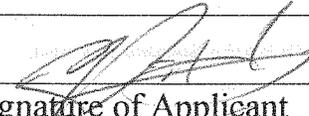
- B-3 Central Business District (Old Town)
- B-4 Expanded Business District (Grizzly Park)
- E-2 Entertainment District (Grizzly Park)
- PUD Planned Unit Development (Grizzly Park)
- Residential Districts, Home Occupations Only (Mad Add)
- New Business
- Transfer of Ownership
- Change of Location
- Name Change

- Is this business licensed by the State of Montana? Yes No *Applied*
- Appropriate City/County/Health Dept approvals (if applicable) Yes No (please attach) *Applied*
- If this business is located in Grizzly Park, has the business been approved by the Grizzly Park Architectural Committee (GPAC)? Yes No *N/A*

Type of Business Please explain in detail the following: number of units, seating capacity, etc. Contractors should list trailers and equipment and where these items will be stored.

Rentals: Long Term Apartments, Vacation Rental

Business License Fee: \$ _____
 Resort Tax Bond: \$ _____
 Total Amount Due: \$ _____


 Signature of Applicant

 Signature of Applicant
4-24-15
 Date

FOR OFFICE USE ONLY				
Date Approved by Town Council: _____				
Date _____	Check # _____	Amount \$ _____	License # _____	
SCN _____	BLP _____	STX _____	BLC _____	RDX _____

DD Holding, LLC
PO Box 2034
West Yellowstone, Montana 59758

West Yellowstone Town Council

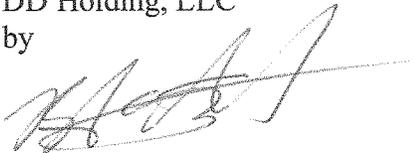
April 24, 2015

Dear Council Members,

I respectfully request a waiver of the resort tax bond. As a previous business operator in West Yellowstone I have a long record of faithful timely surrendering of taxes collected.

Sincerely,

DD Holding, LLC
by

A handwritten signature in black ink, appearing to read "Blaize A. Stewart", written over a horizontal line.

Blaize A. Stewart
Managing Member
DD Holding, LLC

FY16 Accommodations Marketing Budget

Income	Forecast
WYM estimate bed tax revenue: (95% of estimated collection)	\$207,077.00
WYM estimated funds not expended from FY15	\$20,000.00
WYM estimated additional earnings beyond estimate above	\$0.00
	\$227,077.00

Project Description/Category	
Marketing Support	
Administrative (up to 20% of 95% of estimated collection)	\$37,377.00
TAC Meetings/Gov Conf/Partners Marketing	\$1,500.00
Marketing and Professional Services Position	\$45,000.00
Guide distribution	\$4,000.00
Opportunity Marketing (up to 10% of 95% of estimated collection)	\$100.00
Website: maintenance, development, updates, web cam	\$30,500.00
Web advertising (drive traffic to website)	\$2,500.00
VIC Staffing/Support	\$15,000.00
Publicity (Press, FAM Trips)	\$5,000.00
Cultural (Tribal) Tourism	\$100.00
Crisis Communication	\$100.00
Consumer	
Consumer show (Cooperative Community project)	\$100.00
Joint Ventures*	\$7,500.00
Print Advertising - All campaigns and events, maps, calendars, posters	\$25,000.00
Online Advertising - All campaigns and events	\$40,500.00
Social Media - Facebook/Twitter Ads for all events and campaigns	\$4,000.00
Electronic Advertising - E-blasts, E-newsletters	\$2,000.00
Radio/TV - All campaigns and events	\$3,000.00
Website: maintenance, development, content for events/projects	\$1,800.00
Photo/Video Library	\$2,000.00
TOTAL	\$227,077.00

TOWN OF WEST YELLOWSTONE
MONTANA
naturally inviting!

PUBLIC HEARING
Ordinance 258
Resort Tax

NOTICE IS HEREBY GIVEN that the Town Council of the Town of West Yellowstone will conduct a Public Hearing **May 5, 2015** regarding Ordinance 258. Ordinance No. 258 amends Section 3.12 of the West Yellowstone Municipal Code regarding Resort Tax.

Complete copies of the ordinances are available at the Town Hall, 440 Yellowstone Avenue, West Yellowstone, MT or by email at eroos@townofwestyellowstone.com. The proposed ordinance is also posted on the Town's website: www.townofwestyellowstone.com. The public hearing will be held during the regular Town Council Meeting which begins at 7:00 PM on May 5, 2015. The meeting will take place in the Town Hall, 440 Yellowstone Avenue in West Yellowstone, MT, at which time oral testimony will be taken from the public. Written testimony may be submitted until 5:00 PM on the date of the hearing to the Town Clerk at the Town Hall, by mail to P.O. Box 1570, West Yellowstone, MT 59758, or by email to eroos@townofwestyellowstone.com. For further information contact the Town Offices, 646-7795.

Elizabeth Roos
Town Clerk



TOWN OF WEST YELLOWSTONE MONTANA

naturally inviting

NOTICE OF PUBLIC HEARING

The Town Council of the Town of West Yellowstone will hold a formal budget amendment hearing for the fiscal year 2014-2015 budget. Said hearing will be held during the regular Town Council meeting, Tuesday, May 5, 2015, which begins at 7:00 PM, The hearing will be held in the Town Hall located at 440 Yellowstone Avenue.

The public hearing will address changes to the Drug Forfeiture Fund and the Tourism Business Improvement District (TBID) Fund for Fiscal year 2014-2015. The Public is invited to attend and any taxpayer or resident may be heard, for or against, any portion of the proposed budget changes.

The proposed budget amendment resolution is available for public review at the Town Offices, located at 440 Yellowstone Avenue, West Yellowstone, Montana. Personnel at the Town Offices can be reached at 406-646-7795

The West Yellowstone Town Council will consider adoption of the budget amendment resolution and during a regular meeting of the Town Council on May 5, 2015 held at 7:00 PM at the Town Hall, located at 440 Yellowstone Avenue, West Yellowstone, Montana. The Public is invited to attend.



ORDINANCE No. 258

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, MONTANA REVISING THE WEST YELLOWSTONE MUNICIPAL CODE TO REVISE THE RESORT TAX ORDINANCE AMENDING SECTION 3.12.

WHEREAS, the Town Council of the Town of West Yellowstone has enacted a Resort Tax Ordinance pursuant to §7-6-1502 et. seq, MCA; and

WHEREAS, the Town Council of the Town of West Yellowstone believes that changes and updates to that ordinance are in order for the benefit and well being of the citizens of the Town of West Yellowstone; and

WHEREAS, the Town Council has consider the proposed amendments to the Town Code at a public meeting on April 21, 2015 and at a public hearing on _____, and allowed for public comment at both; and

WHEREAS, after due consideration, the Town Council of the Town of West Yellowstone desires to adopt the changes proposed and discussed:

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of West Yellowstone that the amendments that are set out on the attached Exhibit A, which effectively amend the municipal code of the Town of West Yellowstone, more specifically Sections 3.12.010 through 3.12.190 as set out on the attached exhibit:

Section 1: See attached Exhibit A

Section 2: REPEALER: All ordinances and parts of ordinances in conflict with provisions of this ordinance, except as provided above, are hereby amended or repealed.

Section 3: EFFECTIVE DATE: This ordinance shall be in full force and effect thirty (30) days after final adoption by the Town Council of the Town of West Yellowstone.

Section 4: SEVERABILITY: If any portion of this ordinance or the application therefore to any person or circumstance is held invalid, such invalidity shall not affect other provisions of this ordinance which may be given effect without the invalid provisions or application and, to this end, the provisions of this ordinance are declared to be severable.

PASSED BY the Town Council and approved by the Mayor of the Town of West
Yellowstone, Montana, this ____ day of _____, 2015.

Mayor

Council Member

Council Member

Council Member

Council Member

ATTEST:

Town Clerk/Treasurer

3.12.010 Created--General provisions--Imposed.

A. There is imposed a resort tax on the retail value of all goods and services sold or provided by businesses, groups or organizations located within the town, regardless of the method or manner of the transaction, by the following:

1. Hotels, motels, condominiums, vacation rentals, cabins and any other nightly or weekly lodging or camping facilities;
2. Restaurants, fast food stores, convenience stores, and other food service establishments;
3. Taverns, bars, nightclubs, lounges and other public establishments that serve beer, wine, liquor or other alcoholic beverages by the drink;
4. Groups, organizations, or temporary vendors, with or without tax exempt status;
5. Any business that sells luxuries as defined in 3.12.040 below.

Businesses or organizations that sell luxuries must collect a tax on such luxuries.

3.12.020 Definitions.

A. The terms "luxuries," "medical supplies," and "medicine" shall be defined as set forth in MCA Section [7-6-1501](#), and as set forth in more detail below.

B. All references to the "resort tax" and "tax" in this chapter shall refer to the resort tax passed by the electorate of West Yellowstone and as enacted by the ordinance codified in this chapter.

3.12.030 Imposed.

There is imposed a duty on each operator of any of the establishments mentioned in this chapter to collect, upon sale, the tax imposed as set forth in this chapter on all customers, regardless of state or federal tax status, with the only exceptions being those set out in § 3.12.130.

3.12.040 Luxuries tax.

Each business, group or organization subject to the tax shall collect the same on the retail value of all goods and services sold within the town by the establishments set forth in Section [3.12.010](#). All luxuries shall be taxed.

“Luxuries” shall include but not be limited to:

a.) any gift item, luxury item or service, or other item, or other item normally sold to the public or to transient visitors or tourists; but the term does not include food purchased unprepared or unserved, medicine, medical supplies and services, or any necessities of life.

b.) sporting goods or the rental thereof,

c.) rentals on or for the following snowmobiles, automobiles, all-terrain vehicles, motorcycles, bicycles, skis, boats, campers, boat motors;

d.) recreational lessons and recreational services, including float trips, guided trips, skiing, fishing trips, hunting trips, backcountry dining trips, other outfitter trips; horseback riding; golfing, rock climbing, cycling, rafting, canoeing, kayaking, dog sledding and ballooning, tours and other attractions;

e.) all souvenir and localized items such as imprinted hats and T-shirts and curios; all nonfood items such as , housewares (other than household appliances), automotive supplies and parts; ice; retail liquor, beer and wine, except that sold at state stores.

f.) all attractions such as arcades, bowling centers, concerts, movie/theater tickets and all concessions; event and entertainment tickets (regardless of the method or location of purchase), cover charges, rodeo tickets, voluntary recreational activities such as golfing, swimming, skiing, tanning beds , and other voluntary recreational daily tickets and season passes.

g.) any other goods or services not exempt by §3.12.130 below.

3.12.050 Rate--Duration.

A. The exact rate of the resort tax is three percent.

B. The duration of the resort tax as approved by the voters on November 5, 1985 is twenty years from its effective date. The effective date of the resort tax is January 1, 1986.

C. The duration of the resort tax renewal as approved by the voters on November 5, 2002, is twenty years from its effective date. The effective date of the resort tax renewal is January 1, 2006.

3.12.060 Resort tax payment.

The resort taxes collected by a business in any month are to be paid to the town on or before the twentieth day of the following month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day.

Resort tax payments sent by mail or private courier must be received by the town on or before the twentieth day of each month, or if such day falls on a Saturday, Sunday or holiday, then on the next business day.

3.12.070 Collection duties and responsibilities.

A. The office responsible for receiving and accounts for the resort tax receipts is the town clerk and treasurer.

B. The operations manager and his/her agents shall be responsible for enforcing the collection of resort taxes and shall be responsible for overseeing the methods and procedures to be used in enforcing the collection of the resort taxes.

3.12.080 Resort tax collection fee.

Each collecting merchant shall be entitled to withhold two and one-half percent of the resort taxes collected to defray costs for collecting the resort tax, providing that resort tax payments are timely made in accordance with Section [3.12.060](#). The resort tax collection fee may be withheld by the business at the time of paying the tax to the town. Failure to withhold the fee shall constitute waiver and forfeiture of the same.

3.12.090 Records and forms.

The town shall provide each business that is required to collect resort tax with the proper forms for reporting and making payment to the town. Resort tax payments to the town shall be tabulated and accounted for on forms prescribed and furnished to the business by the town. The records and forms held by the town shall be confidential, and shall not be open to inspection by the public unless so ordered by a court of competent jurisdiction. Each business that is required to collect resort tax must maintain adequate accounting records and pay the resort tax to the town on the forms provided by the twentieth day of the following month. The accounting records maintained must be accurate, verifiable, and provide a reasonable audit trail. Failure to maintain adequate accounting records constitutes a violation of this chapter.

3.12.100 Preservation of records.

Every business required to collect and pay resort tax shall keep and preserve for a period of not less than three years all records necessary to determine the accuracy of the taxes paid, and shall make these records available for audit or inspection on its business premises at all reasonable times. Any audit or inspection shall

be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine.

3.12.110 Random audit.

Periodic random audits shall be conducted under the direction of the mayor, operations manager or a designated representative and all business operators shall cooperate in all respects in the conduct of the audits. Any random audit shall be for the previous calendar year, and shall be conducted in West Yellowstone on the premises of the business or establishment collecting the resort tax or at such other location as the town may determine. If the audit determines a deficiency it will be at the discretion of the town to audit the previous two years and require a follow up audit on the next reporting year. Payments and or arrangements for payment of the amount determined as outstanding resort tax owed must be paid or arranged within thirty (30) days of the date of the notification of the audit results. Failure to cooperate in any audit or inspection of records, including the failure to make the appropriate records available within fourteen (14) calendar days of the auditor's scheduled audits in West Yellowstone, may result in an automatic non-renewal of the business license for the subsequent business license year and shall constitute a violation of the provisions of this chapter.

3.12.120 Appeals.

Any business may appeal to the town council any assessment of penalty or interest; provided, that notice of appeal in writing is filed with the town clerk within thirty days of the serving or mailing of the determination of the amount of penalty and interest due. The town council shall on the next immediate regular town council meeting fix the time and place for hearing the appeal and the town clerk shall cause notice in writing to be personally served by a peace officer upon the operator. The findings and decision of the town council shall be final and conclusive and shall be served upon the appellant in the manner prescribed for service of notice of hearing or by certified mail directed to the business operator's last known address. Any amount found to be due shall be immediately payable upon service of the findings and decision.

3.12.130 Exemptions.

Notwithstanding Section [3.12.040](#), however, the following goods and services shall be exempt from the tax:

- A. Utilities and utility services;
- B. Medical supply services and medicine;
- C. Wholesale merchandise for resale at retail or used in the purchaser's business as supplies;

- D. Gasoline and other motor vehicle fuel;
- E. Liquor sold at state liquor stores;
- F. Propane and similar home fuels;
- G. Sales of automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, skis, boats, outboard motors and chain saws;
- H. Labor on automobiles, trucks, snowmobiles, motorcycles, all-terrain vehicles, bicycles, boats, outboard motors and chain saws;
- I. All non-recreational labor, services and non-recreational state licensed professions and trades;
- J. All payroll and business and labor costs;
- K. Lumber, building supplies and tools, and other tools;
- L. Household appliances;
- M. Any hotel, motel, campground or other lodging facility occupancy, with respect to any person or persons who occupy a room or a space for a period longer than thirty consecutive calendar days; provided, that such person certifies prior to occupancy that the occupancy will exceed thirty consecutive calendar days and does in fact exceed thirty consecutive calendar days;

~~N. All sales of goods from catalogs paid for from outside of the boundaries of the town; that is, catalog sales of goods shall be exempt. However, goods that are paid for and the exchange is made within the boundaries of the town, or any purchases made over the Internet or over the telephone or by any other electronic means for any services or other luxuries that are provided by businesses located in the Town or to be consumed at a later day within the Town are not exempt.~~

All sales of goods from businesses via the Internet, catalog or telephone that are shipped out of town and the purchaser never enters the boundaries of the town shall be exempt. Any goods, services or luxuries that are sold by any means and that will either be obtained, consumed, or enjoyed within the town are not exempt. Further, the services described in 3.12.040 above and sold by a business located within the town but consumed or enjoyed outside the boundaries of the Town are not exempt, regardless of the method of payment.

3.12.140 Use of tax moneys.

A. The tax moneys derived from the resort tax may be appropriated by the town council for any activity, undertaking, or administrative service that the municipality is authorized by law to perform, including costs resulting from the imposition of the tax.

B. There is established a marketing and promotion (MAP) fund for the town. Two and one-half percent of the three percent resort tax collected by the collecting merchant shall be dedicated exclusively to the MAP fund, which fund shall be used solely for the marketing and promotion of West Yellowstone and the surrounding area, as well as the associated costs of administering the fund. The town council may appropriate additional resort tax receipts to the MAP fund.

C. The town council shall by resolution establish a board of not less than three or more than seven qualified persons to oversee the MAP fund. At least one member of this board shall be a sitting member of the town council or the council's designee. The board shall establish policies and procedures for its operation and the general management of the fund in accordance with the council's resolution establishing the board. The board shall also select individual marketing and promotion projects and approve expenditure of funds for such projects, subject to approval by the town council.

3.12.150 Reduction of property tax levy.

Annually anticipated receipts from the resort tax must be applied to reduce the municipal property tax levy for the fiscal year in an amount equal to five percent of the resort tax revenues derived during the preceding fiscal year.

3.12.160 Property tax relief fund.

In the event the town receives more resort tax revenues than had been included in the annual municipal budget, it shall establish a municipal property tax relief fund, and all resort tax revenues received in excess of the budget amount must be placed in the fund. The entire fund must be used to replace municipal property taxes in the ensuing fiscal year.

3.12.170 Resort tax administration.

The town shall administer resort tax collections according to the following rules:

A. Resort tax payments shall be made to the town finance office by the established deadline.

B. Failure to report or make resort tax payments by the payment deadline shall result in forfeiture of the resort tax collection fee for the month in which the payment is due.

C. Failure to pay resort tax before the end of the month in which the payment is due shall result in an administrative fee of either: (1) twenty-five dollars for businesses with gross sales of one thousand five hundred dollars or less for the reported month; or (2) fifty dollars for businesses with gross sales in excess of one thousand five hundred dollars for the reported month, which shall be in addition to any civil penalties awarded to the town in a suit for collection of resort tax.

D. At the end of each subsequent month after the original payment is due, the town will assess interest at the rate of three percent (3%) of any delinquent resort tax, which shall be assessed on the first business day of the subsequent month and on the first day of each month thereafter until the total amount due, including the administrative fee, is paid in full. This and all administrative fees shall be assessed in addition to any civil penalties awarded to the town in a suit for collection of resort tax.

E. The town may revoke the business license of any person or business that violates any provision of this chapter. The town may revoke a violator's business license either through the administrative procedure described in Chapter [5.04](#) or through a court order or judgment in accordance with Section [3.12.180](#).

3.12.180 Violation--Civil penalties.

For failure to report taxes when due, failure to pay taxes when due, and other violations of this chapter, the town may seek the following penalties or remedies:

A. A court judgement in the amount of all unpaid resort taxes, including any unpaid administrative fees assessed under Section [3.12.170](#) and any resort tax collection fees forfeited in accordance with Section [3.12.080](#);

B. Interest at the rate of ten percent (10%) per annum on unpaid resort taxes or administrative fees from the due date or assessment date until paid;

C. A civil penalty in the amount of fifty percent (50%) of the unpaid resort taxes, which includes forfeited resort tax collection fees, plus all costs and attorney's fees incurred by the town in any court action;

D. An order requiring the delinquent business to undergo a financial audit by the town or its representatives to determine the proper amount of resort taxes due, including payment by the business of all audit costs and expenses incurred by the town or its representatives;

E. Revocation of the violator's town business license, either through judicial order or the administrative procedure described in Chapter [5.04](#);

F. Any other penalty, remedy or judicial relief to which the town is entitled.

3.12.190 Violation--Criminal penalties.

A person or business violating any provision of this chapter is guilty of a misdemeanor and subject to a fine not exceed one thousand dollars for each violation, or imprisonment not to exceed six months for each violation, or both.

RESOLUTION NO. 662

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, IN THE COUNTY OF GALLATIN AND STATE OF MONTANA TO REVISE THE 2014-2015 FISCAL BUDGET.

Whereas, the Town is required to reflect changes to the budget by resolution and,

Whereas, the Tourism Business Improvement District Fund has exceeded budgeted appropriations and the Town would like to increase the expenditure budget of the Fund and,

Whereas, there is sufficient operating cash against which to pay for additional expenditures in the fund

THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, MONTANA:

That the fiscal year 2014-2015 Tourism Business Improvement District Fund (2102-411800) expenditure budget be amended to reflect an increase of \$17,500.00 for a total expenditure of \$312,900.00.

Whereas, the Drug Forfeiture Fund has exceeded budgeted appropriations and the Town would like to increase the expenditure budget of the Fund and

Whereas, it has been determined that the purchase of supplies used for the storage of seized property can be paid for from this fund.

Whereas, there is sufficient operating cash against which to pay for additional expenditures in the fund

THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, MONTANA:

That the fiscal year 2014-2015 Drug Forfeiture Fund (2390-420142-220) expenditure budget be amended to reflect an increase of \$1,000.00 for a total expenditure of \$4,000.00.

Whereas, the Victims Assistance Fund has exceeded budgeted appropriations and the Town would like to increase the expenditure budget of the Fund and,

Whereas, there is sufficient operating cash against which to pay for expenditures not currently budgeted and,

Whereas, a new Trust and Agency Fund will be created and future fees will be collected and remitted to the County for administration of said funds

THEREFORE BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE, MONTANA:

That the fiscal year 2014-2015 Victims Assistance Fund (2917-450131-350) expenditure budget be amended to reflect payment of \$12,370.05 to be made to Gallatin County

That the fiscal year 2014-2015 Victims Assistance Fund (2917) balance be transferred to fund number 7472 through which court collections will be remitted to the county from this fund.

**PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE,
MONTANA, THIS 5th DAY OF MAY, 2015 AND APPROVED BY THE MAYOR OF THE TOWN OF WEST
YELLOWSTONE.**

Mayor

ATTEST _____

Town Clerk

15 April 2015

James Patterson

Public Works Director

Town of West Yellowstone

James,

Thank you for the opportunity to discuss Recycling Options for the town. After some consideration I feel that we should use the original Program that Bill Folgerty, Green Up West Yellowstone and I developed when the recycling bins were first put into use. This program was designed for maximum Waste Stream Reduction.

The Town would have unlimited access to our drop off center and all curb side recycling bags would be delivered in clear bags to an area in back protected from the Ravens. We would then determine what is recyclable and what is non recyclable with the non recyclable items being returned to a Town dumpster for disposal.

May 15 - October 15

\$35.00 per day

October 15 - May 15

\$3.00 per day

Thank you for your time and consideration,



Owner



PO Box 147 West Yellowstone Montana 59758

1-406-640-1052

E-Mail : twoseasonsrecycling@gmail.com

15 October 2013

Rebecca Guay

Operations Manager

Town of west Yellowstone

Hi Becky,

I'm finally following up on our conversation we had about recycling this spring.

As you are aware there is no Mutual Working Agreement between the Town of West Yellowstone and Two Seasons Recycling and at this time I am not interested in creating one. I have continued to allow the Town to recycle at our facility throughout the summer months at no charge until we had time to discuss a recycling program.

Recycling opportunities for commercial accounts have increased in the West Yellowstone area with our recent initiation of Single Stream Recycling. This is a new term in recycling climate of the area but not in the waste and recycling industry. Throughout the United States the term Single Stream Recycling has become a common and apparent answer to many recycling needs. Single Stream Recycling means that material can now be collected in a total commingled fashion. Paper and containers can now be collected without keeping the paper separated from the containers. Since there is no need to separate, recycled materials can be placed into a bin without regard to paper or containers. You no longer need to segregate recycled items into separate bins just add material to your bin as generated.

The use of public recycling bins in the community generate a substantial amount of commingled non recyclable items and will need to be "cleaned up" before processing for shipment.

I have enclosed two options for your consideration. I feel that option #2 is the best for the Town. When you have time we could get together with James and discuss them.

Thank you for the opportunity to develop a recycling program for

The Town of West Yellowstone.

Gus Tureman

Two Seasons Recycling

#1

Summer

Town recycling and when public recycling bins are in use.

Est. 25 weeks Monday – Saturday service.....\$33.00

Transload fees.....\$28.00

Removing non recyclable items.....\$196.00

—————
\$257.00 per week

Winter

Town recycling only

1x per week service.....\$10.00

Transload Fee..... \$ 1.00

Removal of non recyclable items...\$ 7.00

—————
\$18.00 per week

CRT (cathode ray tube) televisions and computer monitors.....\$ 10.00 each

Unprep'ed steel (any steel exceeding 3.5' in length in any direction ...\$.05 per pound

All other Electronic Waste.....\$.05 per pound

This option is based on the current number of public recycling bins in use at this time.

Account will be billed monthly

#2

Provide a recycling program that will flex with the needs of the Town as determined by the Public Works Director.

\$6000.00 annual fee

Account will be billed monthly at \$500.00 per month

With either option the Town of West Yellowstone would be required to establish a central recycling area with easy year around access.

The recycling area will be maintained and free of any Bear attracting items.

A \$25.00 fee will be charge for clean-up or recycling area.

Container Criteria:

1. All containers need to be empty.
2. No motor oil, insecticide, herbicide or hazardous waste chemical containers.
3. Plastic bags need to be clear or opaque printing on bags is ok
4. Commingled containers - Aluminum cans, bi metal cans,
Plastic containers #1- #7
5. No Organic Materials
- 6.

See enclosed accepted material list.

All recycling bags will need to be clear, dyed plastic bags are not acceptable for recycling, with a minimum of 14 mic thickness. A sample bag is enclosed.

What We Recycle

Accepted Commingle Container List

1. Aluminum cans, Trays & Foil- (trays and foil must be cleaned)
2. Aseptic Packaging & Gable topped Containers (milk and juice cartons)

PLASTICS

1. #1 PET Soda, Water & Flavored beverage bottles
2. #2 HDPE Milk, Juice Jugs, Detergent and Fabric Softener Containers
3. #3 PVC Narrow neck containers only (health and beauty aid products, household cleaners)
4. #4 LDPE Grocery Containers (margarine tubs, frozen dessert cups, six and twelve pack rings)
5. #5 PP Grocery Containers (yogurt cups, narrow neck syrup and ketchup bottles)
6. #6 Clean Styrofoam without any food waste
7. #7 Plastic narrow neck containers
8. Plastic Bags (clear and opaque only)

The number above is found in chasing arrows on the bottom of plastic containers.

The example above are not limited to the types of plastic available for recycling.

Accepted Paper Fiber

1. Newspaper including inserts
2. Cardboard (no waxed cardboard)
3. Magazines, Catalogs and Telephone Books
4. Kraft (brown paper) bags
5. Office and Computer paper, notebook, school, & gift wrap. (no metal clips, spirals or ring binders)
6. Chipboard (cereal, cake and food, gift boxes etc.)
7. Carries Stock (soda & beer can carrying cases)
8. Junk Mail & Envelopes (no plastic cards)
9. Paperback and Hard Cover Books

Resolution No. 663

A RESOLUTION OF THE TOWN COUNCIL of the Town of West Yellowstone, Montana, of its intention to write off from the ambulance accounts receivable fund delinquent ambulance bills as processed by CBO Collections of Bozeman, MT.

Whereas CBO Collections has determined that these accounts have passed the statute of limitations for collection, or the patient is now deceased or bankrupt as determined by the courts; or the patient lives in a closed state preventing pursuit of collections.

NOW THEREFORE BE IT RESOLVED, by the Town Council of The Town of West Yellowstone, County of Gallatin, State of Montana, that delinquent ambulance bills in the amount of \$31,133.43 shall be removed from the ambulance accounts receivable fund by crediting said fund.

PASSED BY THE TOWN COUNCIL OF THE TOWN OF WEST YELLOWSTONE
THIS 5th DAY OF MAY, 2015.

Mayor

Council Member

Council Member

Council Member

Council Member

ATTEST:

Town Clerk

CBO COLLECTIONS
WRITE-OFF LIST 2015

Client Number	Amount Outstanding	Reason	
R08547	\$2,230.67	Statute of Limitations	
R1208001	\$2,030.00	Statute of Limitations	
R08509	\$1,970.00	Statute of Limitations	
R08494	\$1,970.00	Statute of Limitations	
R06264	\$506.60	Closed State	
R06280	\$260.80	Statute of Limitations	
A1860	\$2,000.00	Statute of Limitations	
R08342	\$300.00	Statute of Limitations	
R07202	\$629.00	Closed State	
A1598	\$1,541.00	Statute of Limitations	
1821	\$75.00	Closed State	
1742	\$75.00	Statute of Limitations	
1694	\$75.00	Statute of Limitations	
529482659	\$1,464.60	Statute of Limitations	
1692	\$75.00	Statute of Limitations	
1757	\$308.00	Closed State	
1572	\$165.00	Statute of Limitations	2 runs
516786908	\$205.56	Closed State	
1634	\$50.00	Closed State	
553068451	\$50.00	Statute of Limitations	
1894	\$2,328.60	Statute of Limitations	
1680	\$115.00	Statute of Limitations	
1942	\$2,482.60	Statute of Limitations	
1339	\$50.00	Statute of Limitations	
601421063	\$1,454.60	Statute of Limitations	
1917	\$115.00	Statute of Limitations	
1908	\$2,229.10	Statute of Limitations	
1959	\$75.00	Statute of Limitations	
1938	\$2,275.60	Statute of Limitations	
1919	\$4,718.50	Statute of Limitations	2 runs
1838	\$75.00	Statute of Limitations	
1642	\$75.00	Statute of Limitations	
1892	\$2,195.00	Statute of Limitations	2 runs
519865745	\$2,684.60	Closed State	2 runs
R08517	\$2,228.60	Statute of Limitations	
R06211	\$50.00	Closed State	
	\$39,133.43	Total to be Written off.	

DEPARTMENT OF ADMINISTRATION
LOCAL GOVERNMENT SERVICES BUREAU
STANDARD AUDIT CONTRACT

THIS CONTRACT is made this 28th day of April, 2015, by and between

Amatics CPA Group

Certified or Licensed Public Accountant
("Contractor"),

Town of West Yellowstone, Montana

Governmental Entity
("Entity"),

and the **Montana Department of Administration, Local Government Services Bureau, ("State")**, PO Box 200547, Helena, MT 59620-0547 acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated.

1. **State Approval: This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval.** If the Contractor begins work before the State has approved and signed the contract and the State subsequently does not approve and sign the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment:** This contract covers the following audit period(s):

July 1, 2014 to June 30, 2017 .

A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

\$ 9,700 for initial (or sole) audit covering 07 / 01 / 14 to 06 / 30 / 15 .

\$ 10,000 for subsequent audit covering 07 / 01 / 15 to 06 / 30 / 16 .

\$ 10,300 for subsequent audit covering 07 / 01 / 16 to 06 / 30 / 17 .

The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference.

B. If the cost of any subsequent audit is not agreed upon at the time this contract is executed, the Contractor and the Entity shall negotiate the cost at a later date. The results of this negotiation will be set forth in the Appendices and made a part of this contract. The Contractor shall provide the State and the Entity with a copy of the appropriate Appendices.

C. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

2. continued:
- D. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain 10 percent of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.
3. **Audit Scope:** The Contractor shall conduct a financial statement audit of the Entity as follows:
- A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The objective of the audit is the expression of the Contractor's opinion on the Entity's financial statements. The Contractor shall obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, the audit is not designed to detect error or fraud that is immaterial to the financial statements. If the Contractor's opinion on the Entity's financial statements is other than unqualified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.
- B. The Contractor shall include tests of internal control over financial reporting, but the audit is not designed to provide an opinion on internal control or to identify significant deficiencies. The Contractor, however, shall make the Entity aware, in writing, of any significant deficiencies that come to the Contractor's attention.
- C. The Contractor shall include the following tests of compliance and other matters as required by Government Auditing Standards. These tests, however, will not be designed to provide an opinion on such compliance. The Contractor shall determine whether:
- (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;
 - (2) the Entity has complied with the provisions of each of its revenue bond ordinances and indenture agreements;
 - (3) if the audit is of a county, city or town, money is or has been retained in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality;** and
 - (4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency funds maintained by the Entity, as required by Section 2-7-505, MCA.
- D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996 and OMB Circular A-133.
- E. The audit scope with regard to federal financial assistance for each fiscal year covered by this audit contract must be as specified in Appendices A, B and C.

3. continued:

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined by the Governmental Accounting Standards Board. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

- (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring enrollment reports; and
- (2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing.

J. The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period.

K. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

4. **Entity's Responsibilities:** The Entity shall be responsible for:

- A. its basic financial statements, including note disclosures;
- B. all supplementary information required by GASB and by provisions of this contract;
- C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;
- D. ensuring that it complies with the laws and regulations applicable to its activities;

4. continued:
 - E. making all financial records and related information available to the Contractor;
 - F. the schedule of expenditures of federal awards required for audits conducted under OMB Circular A-133;
 - G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;
 - H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and
 - I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
5. **Dates for Annual Financial Report or Trial Balance of Accounts:** The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.
6. **Beginning the Audit:** The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.
7. **Completion of Audit:** The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) therefore. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of OMB Circular A-133, the Contractor shall also complete the audit and issue the audit report within the time period required by that Circular, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the A-133 due date from a federal agency, the Entity shall submit a copy of the approved extension to the State.
8. **Audit Presentation:** The final audit report must contain basic financial statements and required supplementary information consistent with financial reporting standards in effect for the year or years being audited, as established by the Governmental Accounting Standards Board. In addition, other supplementary information required by provisions within this contract and by OMB Circular A-133 must also be included, if applicable.
 - A. The final audit report must also contain any other financial statements and supporting schedules and information as agreed upon by the Entity and Contractor.
 - B. The financial statements presented must be in accordance with the financial reporting standards in effect for the year or years being audited, as described above. If the accounting records or other circumstances do not permit financial statements to comply with these requirements, the Contractor shall notify the

8. continued:

State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must also be modified as required to reflect a departure from generally accepted accounting principles.

- C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.
- D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

9. **Auditor's Reports:** All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

- A. an independent auditor's report on the financial statements of the Entity;
- B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards. If applicable, this report must include information about fraud, illegal acts, significant violations of provisions of contracts or grant agreements, and significant abuse, or indications of these acts.
- C. a report disclosing any lack of compliance with State statutes, rules, regulations, or ordinances that would not have a material effect on the financial statements, but of which the Contractor becomes aware during the course of the audit. This report must be referred to in the report required in 9.B. above. This report may be combined with other reports if appropriate, or the findings may be included in a management letter. If included in a management letter, that letter must be included as a part of, or accompanying, the audit report.
- D. a report on any supplemental schedules or information presented, if any such schedules or information are presented in the audit report. This report may be given in a supplemental information paragraph of the auditor's report on the financial statements (9.A. above), or in a separate report. For the following supplemental information, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:
 - Supplemental schedule of school district enrollment required in paragraph 11.A;
 - Supplemental schedule of school district extracurricular fund financial activities required in paragraph 11B; and
 - Supplemental schedule of expenditures of federal awards required by OMB circular A-133 and in paragraph 10.A.
- E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.
- F. If the Contractor includes audit findings in the reports referenced in 9.B. and 9.C. above or in a

9. continued:

management letter, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor files copies of the audit report with the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

10. **Single Audits:** All audit reports for single audits done in accordance with OMB Circular A-133 must also contain the following:

A. a schedule of expenditures of federal awards. As required by OMB Circular A-133, the schedule must:

- (i) list individual federal programs by federal agency. For federal programs included in a cluster of programs, list individual federal programs within a cluster of programs;
- (ii) for federal awards received as a subrecipient, include the name of the pass-through entity and identifying number assigned by the pass-through entity;
- (iii) provide total federal awards expended for each individual federal program and the CFDA number or other identifying number when the CFDA information is not available;
- (iv) include notes that describe the significant accounting policies used in preparing the schedule;
- (v) to the extent practical, for pass-through entities identification in the schedule of the total amount provided to subrecipients from each federal program; and
- (vi) in either the schedule or a note to the schedule, the value of the federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by OMB Circular A-133 and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133. This report must refer to the separate schedule of findings and questioned costs described in paragraph 10.D. of the contract. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by OMB Circular A-133.

E. the corrective action plan required by OMB Circular A-133, if that plan is available at the time the Contractor files copies of the audit report with the State. This corrective action plan may be combined with the Entity's planned corrective actions related to findings reported in accordance with Government Auditing Standards, as provided in paragraph 9.F., above.

11. **School Districts:** School district audit reports must also include the following as supplemental

11. continued:
information/schedules:
 - A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring enrollment reports and as documented by the school district's enrollment records; and
 - B. a detailed schedule of extracurricular fund financial activities.
12. **Written Report to Entity:** The Contractor shall render a single, written report for the Entity audited. **The report must include, or be accompanied by, all written reports and letters discussing findings and recommendations from the Contractor to the Entity, including but not limited to the reports and schedules referred to in paragraphs 9 and 10 above as well as any management letters that include findings and recommendations.**
13. **Exit Interview:** Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and appropriate Entity officials and employees. **The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference.** The Contractor further agrees that before submitting the final report, it will not discuss the audit findings with anyone other than the Entity or the State. However, once the Contractor delivers the final audit report, the report is deemed to be a public record.
14. **Report Distribution:** The Contractor and Entity shall file copies of the audit report as specified below:
 - A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C and the cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices. The Contractor shall submit one of these copies to the attorney for the Entity.
 - B. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.
 - C. The Contractor shall provide the State with four copies of each audit report at no charge. **These copies must be sent to the State at the same time the Contractor delivers the final audit report to the Entity and must include any management letters that include findings and recommendations.** A letter of transmittal must accompany the State's copies, advising the State of the date of the exit conference, the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours spent by the Contractor in the conduct of the audit, the total audit fees billed the Entity, whether the audit was conducted in accordance with the provisions of OMB Circular A-133, and whether there were any findings or opinion qualifications in the audit report, and, if so, whether the entity's corrective action plan or response was included as part of or submitted with the audit report.
 - D. If the Entity is a school district or associated cooperative, the Contractor shall provide copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.
 - E. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide one copy of the audit report to the city or town clerk.
 - F. If the audit is a single audit conducted in accordance with the provisions of OMB Circular A-133, the

14. continued:

Entity shall provide copies of the reporting package defined in OMB Circular A-133 and the data collection form to the federal clearinghouse designated by OMB. In addition, the Entity shall provide either a copy of the reporting package, or the alternative written notification as described by OMB Circular A-133 to all federal, state and other granting and pass-through agencies as required by Circular A-133.
15. **Entity Response:** If not included in the audit report as provided in paragraphs 9.F. and 10.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report, as required by Section 2-7-515, MCA, and ARM 2.4.409. **This notification must also address any findings and recommendations contained in management letters, which are considered a part of the audit report as prescribed in paragraph 12.** If the audit is a single audit conducted in accordance with OMB Circular A-133, this corrective action plan must also meet the requirements of Circular A-133 and contain all information required by that Circular.
16. **Entity's Attorney:** If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.
17. **Certification of Auditor Independence:** The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters with respect to this engagement. This contract shall not include non-audit services, and the Contractor shall neither arrange for nor accept non-auditing work with the Entity which could in any way impair the Contractor's independence in violation of professional standards. If required by the State, the Contractor shall document that independence has been maintained in both fact and appearance as required by professional auditing standards.
18. **Prime Contractor:** The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. The Contractor shall obtain the **written approval of the Entity and the State before** engaging correspondent Contractors, consultants, or subcontractors to provide services in connection with this audit. **Any Contractors subcontracted to perform audit work must be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the Local Government Services Bureau.** The Contractor is responsible to the Entity and the State for the acts and omissions of all correspondent Contractors, consultants, subcontractors, or agents and of persons directly or indirectly employed by such correspondent Contractors, consultants, subcontractors or agents, and for the acts and omissions of persons employed directly by the Contractor. Further, nothing contained within this contract creates any contractual relationship between any correspondent Contractor, consultant, or subcontractor and the State.
19. **Entrance and Exit Conferences:** The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences dealing with audit exceptions and recommendations regarding accounting or operating procedures, management policies, or internal control changes.
20. **Access to Records:** The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's audit programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the audit programs and supporting working papers

20. continued:
available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, audit programs, and audit working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.
21. **State Review:** As provided by Section 2-7-522, MCA, the State may review the audit report submitted by the Contractor. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.
22. **Independent Contractor:** The Entity and the State recognize that the Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for purposes of tax, retirement system, or social security (FICA) withholding.
23. **Workers' Compensation:** The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71) Neither the Contractor nor its employees are State employees for the purposes of this paragraph.
24. **Indemnification:** The Contractor agrees to protect, defend, and save the State and Entity, their elected and appointed officials, agents, and employees, while acting within the scope of their duties as such, harmless from and against all claims, demands, and causes of action of any kind or character, including the cost of defense thereof, arising in favor of the Contractor's employees or third parties on account of bodily or personal injuries, death, or damage to property arising out of services performed or omissions of services or in any way resulting from the acts or omission of the Contractor and/or its agents, employees, representatives, assigns, and subcontractors, except the sole negligence of the State or Entity, under this agreement.

If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall indemnify, defend, and hold harmless the Contractor against such obligations.

25. **Insurance:** Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence as respects the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity, their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it

The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any

25. continued:
act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors. Note: If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity reserve the right to require complete copies of insurance policies at all times.

26. **Compliance with Laws:** The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules and regulations, including the Montana Human Rights Act, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. Any subletting or subcontracting by the Contractor subjects subcontractors to the same provisions. In accordance with Section 49-3-207, MCA, the Contractor agrees that the hiring of persons to perform the contract will be made on the basis of merit and qualifications and there will be no discrimination based upon race, color, religion, creed, political ideas, sex, age, marital status, physical or mental disability, or national origin by the persons performing the Contract.
27. **Work Accommodations:** The Entity shall provide the Contractor with reasonable space in which to conduct the audit and respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, and photocopying or reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.
28. **Termination before Audit Has Commenced:** Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State, may cancel this contract by providing 20 days' written notice to the other parties. The contract may be canceled under this paragraph for cause. Cause includes, but is not limited to, failure of any party to comply with the terms of this contract or with any Administrative Rule adopted by the State under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated.

In addition, if both the Contractor and the Entity mutually agree to cancel this contract before the commencement of the audit, for convenience, the State shall consent to cancellation of the contract upon written notification by the Contractor and the Entity of their agreement to cancel this contract.

The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

29. **Termination after the Audit Has Commenced:** After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State, may cancel this contract for failure of any party to comply with the terms of this contract or with any Administrative Rule adopted by the State under the authority of Title 2, Chapter 7, Part 5, MCA, or for other cause. This right of cancellation may be exercised by providing the breaching party written notice of the default and, if applicable, provide 20 days from the date of the notice to cure the default. If the Contractor is the breaching party and fails to remedy the breach, then the Contractor is not entitled to the audit fee set out in this contract. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the audit fee set out in this contract, based on the percentage of work completed at the time of cancellation. In addition, if both the

29. continued:
Contractor and the Entity mutually agree to cancel this contract for convenience; the State shall consent to cancellation of the contract upon written notification by the Contractor and the Entity of their agreement to cancel this contract.
30. **Professional Requirements:** By signing this contract, the Contractor certifies that it is in compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.
31. **Single Audit Act Certification:** If the audit is required to meet the requirements of the Single Audit Act of 1984 as amended by the Single Audit Act Amendments of 1996 and OMB Circular A-133, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.
32. **Governing Law and Venue:** This Contract is governed by the laws of Montana. The parties agree that any litigation concerning this Contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana, and each party shall pay its own costs and attorney fees. The parties also agree that any litigation concerning this Contract in which the State is not named as a party must be brought in the Judicial District in and for the County in which the Entity is located, and each party shall pay its own costs and attorney fees.
33. **Notice:** All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.
34. **Invalid Provision:** If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (1) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.
35. **Authority:** Each party represents that the person signing this contract has the authority to bind that party.
36. **Entire Agreement and Amendment:** This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

IN WITNESS WHEREOF, Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Certified or Licensed Public Accountant

Amatics CPA Group
Firm Name

By: Morgan Sam
Authorized Representative

Date: 4/28/15

Governmental Entity

Town of West Yellowstone, Montana
Entity Name

By: _____
Authorized Representative

Date: _____

**Montana Department of Administration,
Local Government Services Bureau**

By: _____
Approved By

Date: _____

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): Town of West Yellowstone, Montana

Telephone: 406-646-7795 Address: 440 Yellowstone Avenue
(Street Address or P.O. Box)

West Yellowstone, MT 59758
(City/Town) (Zip Code)

Contact Person(s):
Melanie Gospodarek

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR):

Amatics CPA Group

Address: PO Box 1207
(Street Address or P.O. Box)

Telephone: 406-404-1925 Bozeman, MT 59715
(City/Town) (Zip Code)

Contact Person(s):
Morgan Scarr, CPA

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending
June 30, 2015 (and _____).
(Month & Day) (Year) (Year)

B. Date to commence audit work: November 1, 2015

C. Date to submit final audit report
to Entity and State: April 30, 2016

2. Time and Price for Engagement:

A. Estimated total hours - 110

B. Price for audit personnel \$ 9,700

Price for Travel _____

Price for typing, clerical _____

and report preparation _____

Total price for this _____

engagement \$ 9,700

3. The reporting entity contains the following discretely presented component units: _____

4. Date Annual Financial Report or a trial balance will be available: November 1, 2015

5. Number of copies of audit report Contractor will provide to Entity: 10

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor

as follows:

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of OMB Circular A-133 because the Entity expended a total amount of federal awards **equal to or in excess of \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

OR

√ The audit will not be a single audit conducted in accordance with the provisions of OMB Circular A-133, and will not include audit coverage of any federal financial assistance in accordance with requirements of that Circular, because the Entity expended a total amount of federal awards of **less than \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

Certified or Licensed Public Accountant

Amatics CPA Group

Firm Name
By: Morgan Scan
Authorized Representative

Date: 4/28/15

Governmental Entity

Town of West Yellowstone, Montana

Entity Name
By: _____
Authorized Representative

Date: _____

**Montana Department of Administration,
Local Government Services Bureau**

By: _____
Approved By

Date: _____

APPENDIX B

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): Town of West Yellowstone, Montana

Telephone: 406-646-7795 Address: 440 Yellowstone Avenue
(Street Address or P.O. Box)

West Yellowstone, MT 59758
(City/Town) (Zip Code)

Contact Person(s):
Melanie Gospodarek

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR):

Amatics CPA Group

Telephone: 406-404-1925 Address: PO Box 1207
(Street Address or P.O. Box)

Bozeman, MT 59715
(City/Town) (Zip Code)

Contact Person(s):
Morgan Scarr, CPA

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending
June 30, 2016 (and _____).
(Month & Day) (Year) (Year)

B. Date to commence audit work: November 1, 2016

C. Date to submit final audit report
to Entity and State: April 30, 2017

2. Time and Price for Engagement:

A. Estimated total hours - 110

B. Price for audit personnel \$ 10,000

Price for Travel _____

Price for typing, clerical
and report preparation _____

Total price for this
engagement \$ 10,000

3. The reporting entity contains the following discretely presented component units: _____

4. Date Annual Financial Report or a trial balance will be available: November 1, 2016

5. Number of copies of audit report Contractor will provide to Entity: 10

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor

as follows:

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of OMB Circular A-133 because the Entity expended a total amount of federal awards **equal to or in excess of \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

OR

The audit will not be a single audit conducted in accordance with the provisions of OMB Circular A-133, and will not include audit coverage of any federal financial assistance in accordance with requirements of that Circular, because the Entity expended a total amount of federal awards of **less than \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

Certified or Licensed Public Accountant

Amatics CPA Group

Firm Name

By: Morgan Scan

Authorized Representative

Date: 4/28/15

Governmental Entity

Town of West Yellowstone, Montana

Entity Name

By: _____

Authorized Representative

Date: _____

**Montana Department of Administration,
Local Government Services Bureau**

By: _____

Approved By

Date: _____

APPENDIX C

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): Town of West Yellowstone, Montana

Telephone: 406-646-7795 Address: 440 Yellowstone Avenue
(Street Address or P.O. Box)

West Yellowstone, MT 59758
(City/Town) (Zip Code)

Contact Person(s):
Melanie Gospodarek

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR):

Address: Amatics CPA Group
PO Box 1207
(Street Address or P.O. Box)

Telephone: 406-404-1925 Bozeman, MT 59715
(City/Town) (Zip Code)

Contact Person(s):
Morgan Scarr, CPA

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending
June 30, 2017 (and _____).
(Month & Day) (Year) (Year)

B. Date to commence audit work: November 1, 2017

C. Date to submit final audit report
to Entity and State: April 30, 2018

2. Time and Price for Engagement:

A. Estimated total hours - 110

B. Price for audit personnel \$ 10,300

Price for Travel _____

Price for typing, clerical _____

and report preparation _____

Total price for this _____

engagement \$ 10,300

3. The reporting entity contains the following discretely presented component units: _____

4. Date Annual Financial Report or a trial balance will be available: November 1, 2017

5. Number of copies of audit report Contractor will provide to Entity: 10

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor

as follows:

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of OMB Circular A-133 because the Entity expended a total amount of federal awards **equal to or in excess of \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

OR

The audit will not be a single audit conducted in accordance with the provisions of OMB Circular A-133, and will not include audit coverage of any federal financial assistance in accordance with requirements of that Circular, because the Entity expended a total amount of federal awards of **less than \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

Certified or Licensed Public Accountant

Amatics CPA Group

Firm Name

By: Morgan Scan
Authorized Representative

Date: 4/28/15

Governmental Entity

Town of West Yellowstone, Montana

Entity Name

By: _____
Authorized Representative

Date: _____

**Montana Department of Administration,
Local Government Services Bureau**

By: _____
Approved By

Date: _____

Budget Calendar

2015

May						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

- 15 Dept. Heads turn in proposed budgets
- 22 Dept. Heads turn in Capital Improvement needs
- 25-28 Fin. Director & Ops. Mgr. Review all funds/CIP

June						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

- 9 TC Work Session General Fund
- 16 TC Work Session Enterprise Funds, Special Revenue Funds
- 23 TC Work Session Special Requests & TC Meeting
- 17 Post notice of Preliminary Municipal Budget
- 24 Post notice of Preliminary Municipal Budget
- 30 TC Work Session, Capital Improvement/CIP

July						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- 7 TC Meeting adopt preliminary budget
- 14 TC Work Session budget revisions
- 21 Final Budget Review WS before TC meeting
- 22 Final Budget Hearing Notice posted
- 29 Final Budget Hearing Notice posted

August						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

- 4 Adopt Final budget

Town council meeting

FREE! FOOD! FEEL GOOD!

COMMUNITY CLEAN UP DAY!

SATURDAY, MAY 16, 2015

CLEAN UP THE COMMUNITY!

Everyone is invited to meet at the City Park at 9 AM to form groups and establish routes. Bags, gloves, and garbage disposal will be provided.

Free coffee and pastries will be provided!

ADOPT-A-PARKWAY

Can't make it on May 16? Businesses, community organizations, families, and individuals are encouraged to participate by selecting a section of public property for which they will take responsibility for cleaning up! Suggested areas include streets, parkways, alleys, sidewalks, interior parks, recreation areas, and the historical district. Participants may clean up that area at any time and contact the Town for disposal of any garbage or debris that is collected.

Please contact the Town Office to let us know what area you will clean up so we don't duplicate our efforts!

406-646-7795

info@townofwestyellowstone.com

CLEAN UP YOUR PROPERTY, TOO!

READ THIS-THIS IS NEW!!!

During the week of May 11-16, the Public Services Department will pick up residential debris left along the parkways in Old Town or streets in the Madison Addition free of charge according to the schedule below...**no** appliances, **no** pieces of large furniture, **no** business or commercial debris will be accepted. Residents may also dispose of debris at the City Park on Saturday, May 16, from 9 AM-12 Noon.

Monday, May 11—Parkway A
Tuesday, May 12—Parkway B
Wednesday, May 13—Parkway C
Thursday, May 14—Parkway D
Friday, May 15—Madison Addition



SPONSORED & SUPPORTED BY:

West Yellowstone Chamber of Commerce, Town of West Yellowstone, McDonalds of West Yellowstone, Delaware North Companies, Worldmark by Wyndham, West Yellowstone School District #69

FREE BARBEQUE!!!

All Community Clean-Up participants are invited to attend a free community BBQ in the City Park from 11:30 AM-1:00 PM. Bring your family and friends for a fun day in the park!

