

NOTICE OF REGULAR MEETING
SOLID WASTE SPECIAL SERVICE DISTRICT #1
 Thursday, July 8, 2021 at 4:00pm

Consistent with provisions of the Utah Open and Public Meetings Act, Utah Code Ann. §54-2-207(4), the Administrative Control Board of the Solid Waste District has decided to continue to hold electronic meetings without a physical anchor location. Due to the health and safety risks related to the ongoing COVID-19 pandemic, the Solid Waste District will continue to hold meetings by electronic means. The public is invited and encouraged to view this meeting, which will be streamed live on the Solid Waste District's Facebook Page:

<https://www.facebook.com/SolidWasteSSD1/>. Meeting packets are made publicly available for download prior to commencing each publicly-noticed meeting at <https://swssd1.org/board-meetings-and-minutes/>.

CALL TO ORDER (4:00 pm)

CITIZEN'S INPUT*

APPROVAL OF MEETING MINUTES

- A. May 20, 2021 Regular Meeting

TREASURER/FINANCIAL

- B. **Action Item:** Approval of Expenditures for the Month of May 2021
 C. **Action Item:** Approval of Expenditures for the Month of June 2021

REPORTS FROM BOARD AND STAFF

- D. District Staff Reports
 E. Board Reports

OLD BUSINESS

- F. Planning Discussion on Updating the District's Bylaws
 G. Planning Discussion on District Infrastructure and Capital Improvement Needs
 H. **Possible Action Item:** Discussion and Approval for Increasing the Monetary Limits for Procuring a Water Truck at a Heavy Equipment Auction

NEW BUSINESS

- I. **Possible Action Item:** Discussion and Approval of Internal Fraud Risk Assessment Questionnaire for Fiscal Year 2020
 J. **Possible Action Item:** Discussion on Employee Recruitment, Retention, Compensation Rates, Referral Bonuses, and Potential Sign-on Bonuses for New Employees
 K. Preliminary Discussion on a District Employee Discount Policy for Solid Waste Reclamation, Recycling, and Disposal Services
 L. **Possible Action Item:** Discussion and Approval to Purchase a Used Mobile Loading Ramp for Primary Use at the Moab Community Recycle Center
 M. **Possible Action Item:** Discussion and Approval of Supporting Community Rebuilds' Waste Reduction Efforts through Fee Reductions or Waivers for the Collection and Hauling of Recyclables and Non-Reclaimable Solid Wastes Generated at Community Rebuilds Build Sites and Student Housing Locations
 N. **Possible Action Item:** Discussion of the Solid Waste District's Role in Pack Creek Community Cleanup Efforts for Private Property Damaged or Destroyed as a Result of the Pack Creek Fire

CLOSED SESSION

- O. Discussion of the Character, Professional Competence, or Physical or Mental Health of an Individual(s)
 P. Strategy Session to Discuss Pending or Reasonably Imminent Litigation

CLOSING ACTIONS / ADJOURNMENT

- Q. Future Considerations
 R. Adjournment

*NOTE: Due to the ongoing public health emergency, public comments for the meeting record can be received in one of two ways. Please email swssd1@swssd1.org with the subject line "SWSSD1 Public Comment" by 4pm Thursday, July 8, 2021 if you would like your comments to be heard as part of the Regular Meeting. Alternatively, please join the Zoom meeting via the weblink below during the Citizen's Input section of the Regular Meeting at 4pm to provide verbal comments. Comments are limited to a duration of three (3) minutes in length. Members of the public can join the Zoom meeting here: <https://us02web.zoom.us/j/84239387382?pwd=NnhUdHloRGJlRzF6SWJxT3lwa1FUQT09>.

Dated this 6th day of July, 2021

 Evan C. Tyrrell, District Manager

SOLID WASTE SPECIAL SERVICE DISTRICT #1 (SWSSD1)
Streamed Online via the Solid Waste Special Service District #1 Facebook Page:
<https://www.facebook.com/1956054918043457/videos/481489099794435>

Consistent with provisions of the Utah Open and Public Meetings Act, Utah Code Ann. §54-2-207(4), the Administrative Control Board of the Solid Waste District has decided to continue to hold electronic meetings without a physical anchor location. Due to the health and safety risks related to the ongoing COVID-19 pandemic and considering public health orders limiting in-person gatherings, the Solid Waste District has continued to hold meetings by electronic means.

**MINUTES: REGULAR MEETING OF THE
SWSSD1 ADMINISTRATIVE CONTROL BOARD**

THURSDAY, MAY 20, 2021, 4:00 PM

BOARD MEMBERS PRESENT: Kalen Jones (Chair), Kevin Fitzgerald (Vice Chair), Mary McGann (Treasurer), and Diane Ackerman (Member). Chad Harris was not present.

Others present: Evan Tyrrell (District Manager), Jessica Thacker (District Program Manager/District Clerk), and Chris Scovill (District Facilities Supervisor). LJ Blackburn (District Executive Assistant) joined the meeting at 4:08pm.

These minutes are presented in the order of the agenda and not necessarily in the order of discussion. The board packet is available on the District's website located here:
<https://swssd1.org/board-meetings-and-minutes/>.

REGULAR MEETING – CALL TO ORDER (4:00PM)

Kalen Jones called the meeting to order at 4:04pm.

CITIZEN'S INPUT

No comments from the public were received.

APPROVAL OF MEETING MINUTES

A. APRIL 26, 2021 REGULAR MEETING & PUBLIC HEARING

MOTION: Mary McGann motioned/Diane Ackerman seconded to approve the draft minutes for April 26, 2021 as written in the May 20, 2021 Board packet and adding the action item, motioner/seconded, and time for exiting the closed session.

AMENDED MOTION: Mary McGann motioned/Diane Ackerman seconded to approve the draft minutes for April 26, 2021 as written in the May 20, 2021 Board packet and adding the action item, motioner/seconded, and time for exiting the closed session once discovered.

Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

B. APRIL 29, 2021 SPECIAL MEETING

MOTION: Diane Ackerman motioned/Kevin Fitzgerald seconded to approve the draft minutes for April 29, 2021 as written in the May 20, 2021 Board packet. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

TREASURER/FINANCIAL

C. ACTION ITEM: APPROVAL OF EXPENDITURES FOR THE MONTH OF APRIL 2021

Evan Tyrrell provided a brief summary of the expenditures for the month of April with both routine expenditures, including two payroll periods, a quarterly state tax payment, and costs associated with the new time clock system setup. He stated that expenses associated with due diligence for the acquisition of Monument Waste Services, LLC's Utah-based operations were pending reimbursement via the established Trust fund and would be captured in future depreciation schedules.

MOTION: Mary McGann motioned/Diane Ackerman seconded to approve the expenditures for the month of April 2021 in the amount \$178,329.66. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

D. 1ST QUARTER 2021 FINANCIAL REPORTS (*UNAUDITED*)

Evan Tyrrell provided a detailed summary of the provided 1st Quarter 2021 financial reports, starting with the balance sheet, stating that a large portion of unrestricted PTIF funds were used to fund due diligence expenses related to the acquisition of Monument Waste Services, LLC's Utah-based operations and how the funds were classified along with their future purposes such as replenishing the PTIF account balances. He stated those funds would be amortized and depreciated over time. He reviewed the account balances that had been created the previous year and stated how funds will be re-distributed to replenish any funds used to make payments towards the Klondike bond, acquisition costs, and real property purchase. Evan Tyrrell described the Moab excavation fund and stated it would be depreciated over time as well.

Moving forward, Evan Tyrrell provided a detailed overview of the 1st quarter profit and loss detail, stating the District operated in the negative due to low disposal volumes that are typically seen in off-season months resulting in lower revenue. He explained in detail the generated income and expenses along with assuring the Board that specific classes reflecting transfer station hauling and collections income would be created in addition to current revenue classes. Evan Tyrrell stated that the profit and loss details would expand to include new classes and line items moving forward, due to the new services that the District began providing in May 2021.

New classes will include single stream recycling, cardboard collection services, roll-off collection and hauling services, garbage collection services, and the transfer station.

Evan Tyrrell stated that the 2021 budget had been added to Quickbooks and several major changes had already taken place, prompting the need for an amended budget to be created. He explained that the condensed version showed that the District was behind in revenue sources but reiterated that several large scale demolition projects in April and May would bolster those numbers throughout the year, including increased disposal tonnages at the Klondike Landfill during the tourist season. Evan Tyrrell provided a detailed percentage breakdown of originally budgeted revenue and expenditures along with specifics regarding certain line items such as changes in pricing and demand of product.

After reviewing revenue and expenditure details, Evan Tyrrell provided a comprehensive review of received disposal volumes from the Moab and Klondike Landfills while providing supporting statements for outlier figures such as increased demand for reclaimed green waste (i.e., mulch). He also provided a brief explanation of how quantities were tracked throughout the year.

REPORTS FROM BOARD AND STAFF

E. DISTRICT STAFF REPORTS

Evan Tyrrell provided a comprehensive staff report with specific focus on the operational and administrative transitional items associated with the acquisition of Monument Waste Service's Utah-based operations such as dealing with day-to-day operations including mechanical issues, intensive IT integration between both offices, streamlining the newly installed payroll processing and insurance plan with an expanded workforce, research into the design and purchase of new polycarts for trash and recycling collections, the consideration of a potential electronic waste ban at the Klondike Landfill, efforts made to increase the District's visibility and development of promotional material, and issues arising from the delay in converting the customer payment system to District control. He stated that despite several hiccups, the issues were being actively identified and resolved by both himself and LJ Blackburn. Overall, Evan Tyrrell stated that the transition has gone very well from an operational standpoint and that he was not aware of any major issues related to trash and recycling collection services.

Evan Tyrrell indicated that the following week he would meet with Doug Folsom (Utah Local Governments Trust Loss Prevention Manager) for a safety inspection. He also stated that the Utah Department of Environmental Quality annual inspections were performed for the Community Recycle Center and the Moab Landfill the previous week (May 13th) and the annual inspections for the Klondike Landfill and Transfer Station were performed this week. Evan Tyrrell stated that the inspections went well overall. He provided a list of upcoming events including the annual financial field audit, the Thompson Springs Clean-Up event, attendance of the WasteExpo Convention in Las Vegas at the end of June, and a planned two-week vacation scheduled for early August.

Evan Tyrrell addressed the recent discussions of composting projects and proper WAG Bags handling and disposal. He acknowledged that composting remains a high priority and long-term goal of the District but reiterated that due to the recent growth and ongoing transitional items the District does not currently have the capacity nor infrastructure to approach a composting project at this time. Evan Tyrrell stated a composting consultant to assist in the development of an updated composting pilot project is still included in the budget and the idea of a compost collection program, although expensive with several upfront sunk costs, could be feasible in the future following significant planning and cost analysis.

Secondly, Evan Tyrrell stated that several discussions regarding the proper handling and disposal of WAG Bags were ongoing. He informed the Board that a front-page article had just been published in the Moab Sun News, which included a statement regarding the District's stance on WAG Bag disposal and associated costs. Evan Tyrrell suggested the possibility of working collaboratively with Grand County and the Southeast Utah Health Department to establish a formal policy that specifically addressed WAG Bag disposal. Mary McGann suggested working with the Grand County Attorney, Christina Sloan, to move this forward.

Evan Tyrrell also provided a detailed report on considerations regarding excessive fire fuels (sizeable piles of leaves, brush, and dry grass) piling up on properties within Moab City and Grand County limits as well as the poor condition and lack of maintenance on the road leading to the Klondike Landfill. He stated that the fire fuels should be addressed promptly and that a collaborative cleanup event should be created with multiple entities cost sharing the fire diversion efforts. Evan Tyrrell also suggested that the District potentially take over the management of the road to Klondike Landfill from the Grand County Roads Department along with the associated B-Road funding and manage the road maintenance instead. He stated that the District had the staff and appropriate equipment to handle minor road maintenance upkeep. Mary McGann asked if efforts had been made to contact the supervisor of the Grand County Roads Department. Evan Tyrrell answered in the affirmative stating that Bill Jackson had informed him that the Roads Department did not have enough staff to address all the roads under their purview. Mary McGann stated that she would follow-up on this item with the Road Department.

No other staff reports were provided.

F. BOARD REPORTS

Kalen Jones reported that a new Parks and Recreation Director had been hired and recommended that the District be proactive in establishing contact with this individual for future collaboration.

No other Board reports were provided.

NEW BUSINESS

G. *POSSIBLE ACTION ITEM: DISCUSSION AND DETERMINATION OF ZIONS TRUST ACCOUNT INVESTMENT DIRECTION*

Evan Tyrrell opened a discussion with the Board members regarding the investment direction with the remaining bond monies that were placed into a temporary construction fund Trust account with Zions Bank. Zions Bank, as the Trustee of the Trust account, needed investment direction with the remaining monies for the District so that the monies could be invested and receive interest revenue. Evan Tyrrell stated his recommendation, based on the information presented in the Board packet, would be to have Zions invest the money with the Utah Public Treasurer's Investment Fund (PTIF). He stated that construction fund account monies will be used for future capital improvements, including expansion of administrative office space and equipment purchases. Kalen Jones asked for clarification of the interest rates of the PTIF, stating that PTIF interest rates are typically lower for governmental entities. He also asked if the assets would be liquid (i.e., immediate withdrawal capability) and Evan Tyrrell answered in the affirmative.

MOTION: Mary McGann motioned/Kevin Fitzgerald to authorize Zions Bancorporation, N.A. to purchase and sell shares from the District's construction fund trust account, which constitutes the current remainder of the District's Series 2021 General Revenue Bonds, with the Utah Public Treasurer's Investment Fund (PTIF) and authorize the Chair to sign all associated documents. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

H. *POSSIBLE ACTION ITEM: APPROVAL OF KLONDIKE LANDFILL FRANCHISE AGREEMENT WITH BDS TRUCKING LLC*

MOTION: Mary McGann motioned/Kevin Fitzgerald seconded to approve the Klondike Landfill Franchise Agreement with BDS Trucking LLC and authorize the Chair and District Manager to sign all associated documents. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

I. *POSSIBLE ACTION ITEM: APPROVAL OF KLONDIKE LANDFILL FRANCHISE AGREEMENT WITH HIGH DESERT EXCAVATING INC.*

MOTION: Kevin Fitzgerald motioned/Diane Ackerman seconded to approve the Klondike Landfill Franchise Agreement with High Desert Excavating Inc. and authorize the Chair and District Manager to sign all associated documents. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

J. POSSIBLE ACTION ITEM: APPROVAL OF KLONDIKE LANDFILL FRANCHISE AGREEMENT WITH S&S ENTERPRISES OF MOAB, INC.

MOTION: Diane Ackerman motioned/Kevin Fitzgerald seconded to approve the Klondike Landfill Franchise Agreement with S&S Enterprises of Moab, Inc. and authorize the Chair and District Manager to sign all associated documents. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

K. POSSIBLE ACTION ITEM: APPROVAL OF KLONDIKE LANDFILL FRANCHISE AGREEMENT WITH ZUNICH BROTHERS MECHANICAL, LLC.

MOTION: Kevin Fitzgerald motioned/Diane Ackerman seconded to approve the Klondike Landfill Franchise Agreement with Zurich Brothers Mechanical and authorize the Chair and District Manager to sign all associated documents. Roll call vote: Diane Ackerman, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed 4-0.

CLOSING ACTIONS / ADJOURNMENT

L. FUTURE CONSIDERATIONS

Evan Tyrrell suggested the potential for resuming in-person meetings and requested the Board's position on this idea. Mary McGann suggested that once Grand County remained in the moderate or low transmission category, she would be amenable to resuming in-person Board meetings. Diane Ackerman supported Mary McGann's suggestion. Kevin Fitzgerald suggested the possibility of holding outdoor meetings in large space such as the mechanic's bay and livestream the meeting from there. Mary McGann suggested revisiting the discussion once the transmission rate had lowered. Kalen Jones suggested providing proof of vaccination for attendance as well. No other future considerations were discussed.

M. ADJOURNMENT

MOTION: Mary McGann motioned/Kevin Fitzgerald seconded to adjourn the meeting.

The meeting adjourned at 5:52 p.m.

Respectfully submitted to the Board,

Jessica Thacker
District Clerk, Solid Waste Special Service District #1

**BYLAWS
GRAND COUNTY SOLID WASTE MANAGEMENT
SPECIAL SERVICE DISTRICT #1**

June 24, 1993 as Amended

**ARTICLE I
ADMINISTRATIVE CONTROL BOARD**

SECTION 1. COMPOSITION. The Administrative Control Board of the Grand County Solid Waste Management Special Service District #1 (the Board) consists of five members, appointed as provided by law and is vested with such powers as are provided by the laws of the State of Utah or granted by the Grand County Council in administering and directing the activities of the Grand County Solid Waste Management Special Service District #1 (the District).

SECTION 2. The mailing address of the District is P. O. Box 980, Moab, Utah 84532.

SECTION 3. ACCOUNTING YEAR. This Board and the District shall operate on a fiscal year beginning January first and ending on December thirty-first, the same as Grand County, Utah.

**ARTICLE II
POWERS AND DUTIES OF THE ADMINISTRATIVE CONTROL BOARD**

SECTION 1. The Board shall act on behalf of the District. in performing such duties, responsibilities and functions as are authorized by law and as may be specifically authorized and delegated to the Board by the Grand County Council.

SECTION 2. The Board shall exercise all rights, powers and authorities granted to the District by the laws of the State of Utah and the Grand County Council, especially those rights, powers, and authorities granted by Sections 17A-2-1314, 17A-2-1314, 17A-2-1316, 17A-2-1319, 17A-2-1320, and 17A-2-1321 of the Utah Code Annotated, 1953 as amended.

SECTION 3. The Board shall be solely responsible for designating those projects and activities which will be conducted by the District.

**ARTICLE III
OFFICERS OF THE BOARD**

SECTION 1. CHAIRMAN. The Board shall elect a Chairman who shall be the presiding officer of the Board. The Chairman shall be elected from among the members of the Board at the first business meeting in June of alternate odd numbered years and shall serve a term of two (2) years or until his/her successor is elected and qualified. The Chairman shall preside at all meetings of the Board and as established by law or these by-laws, shall have such other duties, powers, and responsibilities as are assigned to him/her.

SECTION 2. VICE-CHAIRMAN. The Vice-Chairman shall be elected by the members of the Board from its members except the Chairman of the Board. The Vice-Chairman shall perform the duties of the Chairman in the event of the absence or unavailability of the Chairman. The Vice-Chairman shall be elected from among the members of the Board at the first business meeting in June of alternate odd numbered years and shall serve a term of two (2) years or until his/her successor is elected and qualified.

SECTION 3. SECRETARY. The Board shall elect from its members except the Chairman of the Board, a secretary who shall act as, and perform the duties of, the Vice-chair in his/her absence. The secretary shall be elected from among the members of the Board at the first business meeting in June of alternate odd numbered years and shall serve a term of two (2) years or until his/her successor is elected and qualified. The secretary shall cause to be kept in a book provided for the purpose, a true and complete record of the proceedings of these meetings. (S)he shall be the custodian of the records and the seal of the District and shall see that the seal is affixed to all documents the execution of which on behalf of the Board under its seal is duly authorized. (S)He shall attend to or shall delegate to a responsible employee, the giving of all notices and shall perform such other duties as the by-laws may provide or the Board may prescribe.

SECTION 4. TREASURER. The Board shall appoint from its members except the Chairman of the Board or shall appoint from responsible employees, a Treasurer. (S)He shall be responsible for keeping or causing to be kept correct and complete records of account, showing accurately at all times the financial condition of the District. (S)He shall be the legal custodian of all moneys, bonds, securities, and other valuables that may from time-to-time come into the possession of the District. (S)He shall immediately deposit all funds of the District coming into his/her hands in some reliable bank or other depository to be

designated by the Board, and shall keep these accounts in the name of the District. (S)He shall collect all special taxes and assessments as provided by law and ordinance. (S)He shall furnish at the meetings of the Board, or whenever requested, a statement of financial condition of the District. (S)He shall be responsible for the preparation of the budget for submittal each year. (S)He shall be responsible for arranging the public hearing on the budget each year. (S)He shall be responsible for the preparation of all reports to the State of Utah which may be required, and shall perform such other duties as the by-laws may provide or the Board may prescribe.

SECTION 5: DISTRICT CLERK. The Board shall appoint from its members except the Chairman of the Board, or shall appoint from responsible employees, a District Clerk. The District Clerk shall attend the meetings and keep a record of the proceedings of the Board. The District Clerk shall maintain a properly indexed record of all contracts made on behalf of the District. The District Clerk shall maintain all financial records for the District and shall pre-audit all claims and demands against payments. The District Clerk shall certify as appropriate that the claim has been pre-audited, documented, and approved by the Board or the treasurer or deputy treasurer, and does not over expend the appropriate departmental budget established by the Board. The District Clerk shall present to the Board quarterly reports showing the financial position and operations of the District for that quarter and the year to date status.

SECTION 6: PROCUREMENT OFFICER. The Board shall appoint from its members except the Chairman of the Board, or shall appoint from responsible employees, a chief procurement officer. The Board shall adopt a procurement policy that governs all methods of procurement and delegates procurement authority to the procurement officer. The procurement officer may take any action of a procurement nature to insure economic well-being and efficient operation of the District so long as that action is not in conflict with the District's procurement policy.

SECTION 7: AMERICANS WITH DISABILITIES ACT COORDINATOR. The Board shall appoint from its members except the Chairman of the Board, or shall appoint from responsible employees, an Americans With Disabilities Act (ADA) coordinator. The ADA coordinator will be responsible for assuring compliance with Title II of the ADA. The ADA coordinator shall prepare a compliance checklist of the office location including structure and surrounding areas. A compliance transition plan shall be prepared. All endeavors to fulfill ADA requirements must be well documented. The ADA coordinator shall be the initial person involved in resolving grievances and complaints. Grievance procedures, which will include a review board, shall be established.

SECTION 8: RECORDS OFFICER. The Board shall appoint from its members except the Chairman of the Board, or shall appoint from responsible employees, a records officer. The records officer shall prepare and maintain appropriate records retention schedules. The Board shall adopt a Government Records Access Management Act (GRAMA) Policy. The records officer will be responsible for assuring compliance with the GRAMA policy. The records officer shall maintain detailed and accurate records of every records request received by the District, the classification of all records, and the disposition of all requests. Grievance procedures, which shall include an appeals board, shall be established.

SECTION 9: In the event any of the elected offices of the Board are vacated by resignation from an office or from the Board, a new officer will be elected from full membership of the Board. If the officer also leaves membership on the Board, election for the office will not be held until after appointment of a new member to the Board by the Grand County Council. The Chairman may appoint a member of the Board to act in any office on a temporary basis until an election can be held for the office. Any officer elected as the result of the removal or resignation of the previous officer will fill the unexpired term of that officer. Elections for new terms of office will be held as provided for in these bylaws.

SECTION 10: TRANSFER OF AUTHORITY. In case of the absence of any officer of the Board or for any other reason that the Board may deem sufficient, the Board may transfer the powers or duties of that officer to any other officer or to any employee of the District, provided a majority of the Board concurs.

ARTICLE IV MEETINGS AND BUSINESS ACTIVITIES

SECTION 1. A majority of the members of the Board shall constitute a quorum for the transaction of business. The act of the majority of the members present at a meeting at which a quorum of three voting members is present shall be the act of the Board unless the act of a greater number is required by statute or the by-laws.

SECTION 2. A regular meeting time and place will be established by the board and advertised by public notice in the local paper each January.

SECTION 3. A special meeting may be called upon the concurrence of three members of the Board, upon the giving of

twenty-four (24) hours notice to all members of the Board and to the public, to be posted on or near the front doors of the Grand County Court House, Moab City offices, and business offices of the Solid Waste Management District #1.

SECTION 4. Any member wishing to place an item on the agenda for any meeting must notify the secretary at least two days before the scheduled meeting day. Action on any and all items will be governed by the provisions of the Utah Open and Public Meetings Act, Sections 52-4-1 et. seq. All rules and resolutions shall be approved in open meetings.

SECTION 5. The tentative budget of the District shall be submitted for Board review at the October meeting of the Board. The tentative budget shall be submitted for Board approval at the November meeting. After approval by the Board, the secretary shall be responsible for submittal of the budget to the Grand County Council, the Cities of Moab and Castle Valley, and then to the public presented at a public hearing in December.

SECTION 6. (a) All checks, drafts, notes, and orders for the payment of money of the District shall be signed by two officers of the Board.

(b) All deeds and other written contracts and agreements to which the District shall be a party, shall, unless otherwise directed by the Board or unless otherwise required by law, be signed by the Chairman and the secretary of the Board.

(c) The Board may authorize the clerk of the District to sign correspondence, purchase orders and other documents other than checks, drafts, notes, and orders for the payment of money on behalf of the District.

(d) The Board may authorize the clerk or the administrative aide of the District to endorse checks which may be received by the District and to deposit the same into the general account or the State of Utah's Public Treasurers' Investment Fund account maintained by the District.

(e) The Board may authorize the clerk of the District to purchase Certificates of Deposit from funds received by the District, to provide interest income.

SECTION 7. Any member of the Board or employee of the District shall be reimbursed, in addition to the per diem rate set by the Grand County Commission, for mileage at the same rate as paid by Grand County and for other expenses incurred in conducting the business or representing the District. Receipts

shall be required. The District may apply for and authorize the use of a charge or credit card in the name of the District.

SECTION 8. Any member of the District Board, missing three consecutive meetings, without good cause, shall be automatically terminated from the Board.

ARTICLE V PROJECTS OF THE DISTRICT

SECTION 1. The Board is empowered and authorized to determine what projects will be undertaken by the District. A majority vote is required to adopt a project. Referrals for project topics may be received from the general public or from any member of the Board or the Grand County Council.

ARTICLE VI AMENDMENTS

The power to alter, amend or repeal the by-laws, or to adopt new by-laws, is vested in the Board. Amendments shall be submitted in written form, by any member of the Board. There must be thirty (30) days notice of submitted amendments, prior to a vote on any change. A majority vote is required for any amendment to the by-laws. An effective date shall be provided in the amendment or the amendment shall be effective on the date of enactment.

EFFECTIVE DATE

These by-laws shall be voted on at the regular monthly meeting of the Board on the 24th day of June, 1993, and if a majority vote in the affirmative is attained, will become effective on the 24th day of June, 1993.

DRAFT
Capital Improvement List by Operational Center
Solid Waste Special Service District #1

KLONDIKE LANDFILL						
Equipment Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Trash Compactor	Primary Equipment	Manage and compact waste	\$500,000.00	Up to 15 years	2019
2	Dozer	Primary Equipment	Manage and place waste and material, grade slopes			
Facility Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Road Improvements/Culverts	Continually dress current roads or rebuild?	Secure all-weather access to/from tipping areas			
2	Enhanced Communications	CB or Radios	Provide continual communication ability to onsite staff			
3	Stormwater Controls Maintenance	Runon/Runoff Controls	Meet permit obligations, limit water infiltration			
4	Physical Land Survey	Complete understanding of property	Scaled figure with all site features for planning purposes, etc.			
5	Cell 4 Design & Excavation	New cell development	Excavation will provide cover material for active cells			
6	Generator	Diesel-powered unit for generating electrical power	Provide temporary/intermittent electrical power			
7	Solar PV System + Energy Storage		Power scale, refrigerator, power tools, fueling dispensers, etc.			
8	Drill Water Well	Original borehole drilled 500+ ft bgs (no water)	Provide water for sanitation, dust suppression, road maintenance			
9	Water Tank Storage	Supporting infrastructure	Non-potable water storage for sanitation, cleaning, dust suppression			
10	Cleaning/Maint/Fueling Pads	Durable surfaces for equipment maint/cleaning				
11	New Gatehouse	Infrastructure for receiving materials and documentation	Receive, weigh, document incoming materials, store supplies			
12	Fencing Upgrades/Litter Fences		Limit offsite windblown litter, capture debris, security			
13	Electricity (wired)		Power scale, refrigerator, power tools, fueling dispensers, etc.			
MOAB LANDFILL						
Equipment Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Tub or Horizontal Grinder	Waste diversion/recovery	Grind green waste (some can grind construction debris)			
2	Trommel/Rotary Screen	Physical size separation	Screen mulch, compost feedstock, and compost product			
3	Front-End Loader	Primary Equipment	Move dirt, build berms, versatile for numerous tasks			
4	Concrete Crusher	Accessory Equipment	Crush concrete/asphalt for recycling/road base (remove rebar?)			
Facility Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Revamp Green Waste Area(s)	Receive and process organic waste	Maintain integrity of material (e.g., cinder block bunker)			
2	Camera System	Live stream camera monitoring system	Site security and monitoring			
3	Physical Land Survey	Complete understanding of property	Scaled figure with all site features for planning purposes, etc.			
4	Fill Sequence Design and Excavation	Progression for remaining airspace	Develop fill/lift sequence, maximize landfill airspace			
5	Internet Connectivity		Accepting credit card payments, tracking commodities			
6	Water Tank Storage	Supporting infrastructure	Provide water for sanitation, dust suppression, road maintenance, compost			
7	Gatehouse Scale					
NA	Road Improvements (ongoing)	Maintain access to facility	Ongoing - improve with waste asphalt delivered to facility			

Last Updated 09.17.2019

DRAFT
Capital Improvement List by Operational Center
Solid Waste Special Service District #1

COMMUNITY RECYCLE CENTER						
Equipment Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Forklift	Move bales and load van trailers	Can sell existing forklifts once acquired			
Facility Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Install Semi-Trailer Dock Station & Ramp	3-bay van trailer storage (mixed/OCC/empty)	Safely and efficiently load trucks; save money on transport			
2	Revamp Universal Waste & Fluids Storage	Meet regulatory requirements (in process)	Environmental compliance; save money on pickup			
3	Revamp Baled Cardboard Storage	Limited cost (e.g., place OCC on cinderblocks)	Protect material from contamination and degradation			
4	HHW Storage Infrastructure	HHW and CESQG temporary storage	Enhance HHW program			
ANCILLARY EQUIPMENT (Shared Between Operational Centers)						
Equipment Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Motor Grader	Ancillary Equipment	Maintain/build/grade roads			
2	Excavator	Secondary/Ancillary Equipment	Versatile equipment for numerous projects			
3	Water Truck	Ancillary Equipment	Dust suppression, road maintenance, support compaction	\$50,000.00		2020
4	Skid Steer	Ancillary Equipment	Versatile equipment for numerous projects			
5	Drum Roller (possible rental)	Ancillary Equipment	Compact roads and maintenance/fueling/cleaning pads			
Supplements to Equipment						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Fuel Cell for pickup truck	Fuel storage and dispenser	Fuel equipment in field			
2	Log Cutter/Splitter Attachment for Skid Steer	https://www.youtube.com/watch?v=X0-1Rx1NNDY	Cut and split logs to sell as firewood			
3	Fork Extensions for Forklift		Move large items, buildings, equipment			
4	Thumb (Gripper) for 904 Loader		Grab and move material at CRC			
5	Auger attachment for Skidsteer		Dig postholes, install fencing			

Last Updated 09.17.2019

DRAFT
Capital Improvement List by Operational Center
Solid Waste Special Service District #1

ADMINISTRATIVE						
Fleet Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Field Service Truck	Mechanic Truck with Crane	Maintenance truck with supplies, tools, crane			
2	Admin Vehicle	Vehicle with high clearance and 4WD	Mobilize to/from landfills, meetings, training events, conferences, etc.			
TBD	Truck Capable of Hauling Heavy Equipment		Move shared equipment between facilities			
TBD	Trailer to Haul Heavy Equipment		Move shared equipment between facilities			
TBD	Dump Truck		Haul dirt, fill material, road base, gravel, etc.			
TBD	Roll Off Truck		Haul roll off containers			
TBD	Roll Off Containers		Collect, store, and transport materials for recycling and disposal			
Office Upgrades						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Bathrooms/plumbing					
2	Walls, windows, doors					
3	Utility connections					
4	ADA Ramp					
Excess Equipment (TO SELL)						
Priority Ranking	Item	Description	Purpose	Estimated Cost	Anticipated Lifetime	Investment Year
1	Mechanic Truck	Sell once upgrade is obtained	Truck is not the right size or capacity for the job			
2	Ford Edge	Admin vehicle	Need a better vehicle for traveling at landfill locations			
3	Grey Hopper Metal Totes	Collecting, storing, tipping recyclables into baler hopper	No longer used in collection process			
4	D7 Dozer	On its last leg at KLF				
5	JCB Loadall	CRC Forklift - needs new transmission	Not able to load van trailers			
6	Clark Loader					
7	Fiat Loader					
8	Gehl Forklift	CRC Forklift	Not able to load van trailers			

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Chris Scovill stated that the JCB can be refurbished and used by a buyer. Diane Ackerman asked what would happen to the Gehl with the introduction of an industrial forklift. Chris Scovill explained that with an industrial forklift, CRC operations could be streamlined and the Gehl used for expanded operations and backup piece of equipment. Evan Tyrrell explained that both pieces of equipment have different purposes at the CRC facility and can be used in tandem therefore making the CRC more cost-effective, fuel-efficient, and safer by using appropriate equipment. Kalen inquired about ramps being necessary for the use of this new piece of equipment and what would be the plan for installing a ramp at the CRC facility. Both Evan Tyrrell and Chris Scovill stated that there are affordable ramps that can be installed. Kalen Jones stated this needs to be discussed later.

MOTION: Mary McGann motioned/Kevin Fitzgerald seconded to approve the District to evaluate trade-in options for the District's JCB Loadall for an industrial forklift with pneumatic tires at the Community Recycle Center and present options at a subsequent Administrative Control Board meeting. Roll call vote: Diane Ackerman, Chad Harris, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed unanimously.

L. POSSIBLE ACTION ITEM: CONSIDERATIONS FOR PROCURING A WATER TRUCK FOR USE AT THE DISTRICT'S SOLID WASTE MANAGEMENT FACILITIES

Evan Tyrrell stated that this discussion may not be appropriate due to potential budgetary constraints but explained that an exorbitant amount of dust is being generated at the District's solid waste management facilities and is causing equipment and compliance issues. Chris Scovill requested the Board members review the provided materials and consider how valuable of an asset a water truck would be to the District's operations. Kevin Fitzgerald inquired about the timetable of the auctions containing these water trucks. Chris Scovill stated he has been keeping an eye on the auctions' progress but is not necessarily focused on a singular auction. He stated that water trucks are high demand due to the amount of construction currently ongoing. Kevin Fitzgerald suggested that if the water truck can be obtained for a fair price through auction, the District should move forward. Mary McGann asked if the purchase of a water truck is within budget capabilities. Evan Tyrrell stated it is a discretionary item and was not originally built into the 2020 budget but wouldn't be detrimental to the District from a financial standpoint. Chris Scovill said that water trucks may also be more readily available once more construction projects are completed. He also stated that the presence of a water truck would provide a variety of purposes such as dust control, reducing equipment issues and repairs due to dust, and potentially assist in composting projects and fire suppression. Diane Ackerman inquired if the water truck could be used for hand-washing purposes. Evan Tyrrell replied that the District is looking into obtaining portable hand-washing stations via portable sanitation companies. Kalen Jones asked what the procurement policy regarding auctions for the District. Evan Tyrrell stated the policy needs to be updated to include language on auctions. Mary McGann left the meeting following the motion at 6:09pm.

MOTION: Mary McGann motioned/Diane Ackerman seconded to approve the purchase of a used, fully-functioning water truck that will serve the District's current and perceived future needs at the sole discretion of the District's Facilities Supervisor in consultation with the District's Master Mechanic and District Manager during a live equipment auction in an amount not to exceed \$25,000. Roll call vote: Diane Ackerman, Chad Harris, Kalen Jones, Mary McGann, and Kevin Fitzgerald each voted yes. Motion passed unanimously.

REPORTS FROM BOARD AND STAFF

M. DISTRICT STAFF REPORTS

Evan Tyrrell provided a brief staff report in which he notified the Board that the District will no longer have an IT provider at the end of the month with IT offboarding scheduled for next week, underwent a UDEQ inspection and the annual audit, mulch grinding operations have begun up at the Moab Landfill, and that operations have been planned for the annual 4th of July fireworks display through staff scheduling for fire watch and a borrowed water truck from the Grand County Roads Department. He also stated that staff has been scheduled for CPR and First-Aid training, reported on incidents that had occurred at District facilities, and that a monthly staff safety meeting had been held discussing continued COVID-19 precautions and heat stress monitoring. Lastly, Evan Tyrrell stated that a property appraisal with the Utah Local Government Trust (ULGT) had been scheduled.

Annette Myers reported that she had attended a Zoom meeting regarding National Benefit Services (NBS) deposit procedures with Renee Baker of Grand County. She also reported that the annual audit went smoothly, noting the higher number of documentation requests.

Jessica Thacker stated that she had been unable to apply for the federal composting grant due to severe time constraints, intensive grant requirements, and a lack of a complete and comprehensive composting plan of operations and associated budget.

Chris Scovill voiced his appreciation of the Board's questioning regarding equipment purposes, financing, and purchasing. This line of questioning allows him to move forward properly when pursuing equipment.

N. BOARD REPORTS

Kevin Fitzgerald stated he had received exceptional feedback from the community regarding the resuming of normal CRC hours of operations. Diane Ackerman brought the previously discussed concept of a community reuse center and that she reached out to the original organizers for more information. No other board member reports were presented.



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel

1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
3. Establishes a reporting structure with senior management reporting to the governing body.
4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
6. Communicates the public nature of purchase records.
7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards

1. Credit/purchase card issuance should be approved by governing body.
2. Establishes procedures for independent review and reconciliation of each card.
3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets

1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security

1. Establishes allowable uses of information systems, computer equipment, and the internet.
2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit

1. Establishes a timeline for entering receipts into the accounting system.
2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				

* MC = Mitigating Control



Revised December 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

😊 If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

😞 If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Fraud Risk Assessment

Continued

*Total Points Earned: 270/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:	—	—
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	0	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	0	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	0	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	0	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	0	20
7. Does the entity have or promote a fraud hotline?	0	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	0	20

*Entity Name: Solid Waste Special Service District #1

*Completed for Fiscal Year Ending: 2020 *Completion Date: _____

*CAO Name: Evan Tyrrell, District Manager *CFO Name: Mary McGann, Treasurer

*CAO Signature: _____ *CFO Signature: _____

*Required

LET'S WORK TOGETHER

Addressing the Labor Shortage in Solid Waste Collection Services



COLLABORATION IS KEY TO ADDRESSING THE CURRENT LABOR SHORTAGE

The Problem

The hiring and retention of drivers and helpers to provide solid waste and recycling collection services is both a historical and growing challenge for public sector and private sector service providers. The scope of the challenge has been exacerbated by the COVID-19 pandemic, which is making it very difficult for some employers, particularly in Florida, to attract drivers or helpers to meet customer service needs and contractual obligations.

Causes

Truck driver shortages have been well documented¹ due to the strong economy and increased demand for trucking services caused in part by the substantial growth in online shopping and home delivery services. Additional causes include the aging workforce and more stringent driver requirements at the federal level.

The COVID-19 pandemic has had substantial impacts on solid waste collection and has made it difficult for some companies and agencies to maintain service levels due to:

- Increased residential waste and recyclables tonnages;
- COVID illnesses, school closures, and the lack of affordable child-care options that require employees to stay at home. These impacts are being experienced by many other service industries, including the restaurant industry²;
- Extended unemployment benefits and stimulus checks that provide disincentives for workers to return to the workforce.



Miami-Dade County Department of Solid Waste Management

Consequences

Both public and private sector collection service providers are facing increased difficulty hiring and retaining collection truck drivers and helpers. Some waste and recycling collection service providers are having difficulty providing services at pre-COVID-19 service levels.

SWANA Research

SWANA's Applied Research Foundation (ARF) published a report on this topic in February 2020 – "Recruiting Personnel for Solid Waste Collection Services". This report addressed the pre-COVID driver shortage issue faced by waste and recycling collection service providers.³

¹ American Trucking Association, *Truck Driver Shortage Analysis 2019* (July 2019).

² Anderson, B. "As Diners Return, Restaurants Face a New Hurdle: Finding Workers", *New York Times*, April 9, 2021; Hetrick, C., "Unemployment Remains High, Yet Many Businesses Say They Can't Find Enough Workers", *Philadelphia Inquirer*, May 5, 2021.

³ SWANA members can download the report "Recruiting Personnel for Solid Waste Collection Services" free of charge from SWANA's website.

SWANA recently conducted a survey of its ARF Collection Research Group subscribers⁴ regarding COVID-19's impact on their ability to provide collection services and found that:

- Some public agencies have temporarily cut back on the delivery of certain services such as bulky waste pickup and yard waste collection;
- Some have found it challenging to fill helper positions while driver recruitment continues to be a challenge as it was before COVID-19;
- Public agencies are using overtime pay, premium pay, outside contractors, temporary staff hires, and temporary staffing agencies to address labor shortages.

The Spring 2021 driver and helper shortages that are causing disruptions in the delivery of waste and recycling collection services in some communities are not the result of poor planning or management.⁵



Miami-Dade County Department of Solid Waste Management

SWANA suggests the following solutions to the current labor shortage in waste and recycling collection:

Short-Term Solutions

Service providers and the communities they serve should work collaboratively to develop flexible solutions to this issue through the end of the COVID-19 pandemic, including:

- Temporarily reducing the collection service frequency for recycling and yard waste collection;
- Temporarily suspending the curbside collection of yard waste and/or bulky waste;
- Expanded use of temporary workers and aggressive outreach to potential employees, including via social media.

Long-Term Solutions

- Solid waste collection employers should consider increasing compensation for driver and helper positions to make them more attractive to potential applicants;
- Solid waste collection employers should promote industry jobs as providing recession resistant, long-term career opportunities;
- Communities that contract for waste and recycling collection services may have to renegotiate their contracts to reflect wage increases associated with driver and helper positions or reductions in service levels needed to minimize budget impacts;
- Collection fee increases and/or increases to public sector budgets may be needed to cover these additional costs;
- Agencies and haulers should consider utilizing automated collection trucks where feasible to reduce workforce helper demands and improve worker safety.

⁴ The ARF Collection Research Group includes the following local governments: Charlotte, NC; Durham, NC; Tucson, AZ; Phoenix, AZ; Clearwater, FL; Miami-Dade County, FL; and Pensacola, FL.

⁵ Manch, R. "Waste Pro turning to employment agencies for help filling positions, but it's not that simple", Fox4 News Southwest Florida, April 15, 2021.



Solid Waste Association of North America
1100 Wayne Ave
Suite 650
Silver Spring, MD 20910
SWANA.org



USED LOADING RAMP – GROUND TO TRUCK

Customer: Solid Waste Special Service
1000 Sand Flats Rd
Moab UT 84532

Date: July 6, 2021

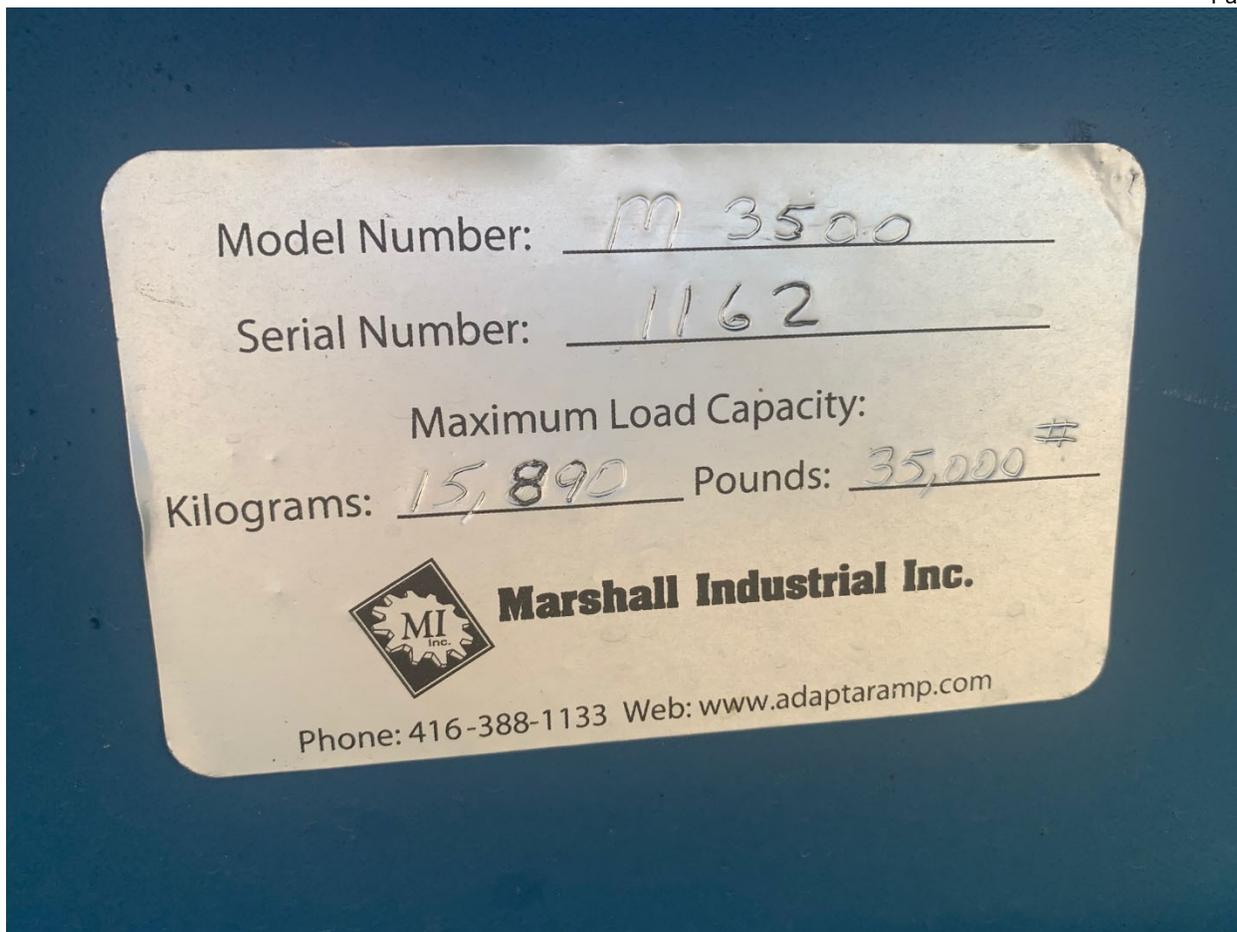
<u>EQUIPMENT</u>	<u>PRICE</u>
USED Marshall Industrial M-3500 Adapt-A-Ramp Loading Ramp 90" wide 60" incline transition from ground 228" incline section 122" flat section 22" adjustable plate from ramp to truck	\$ 7,000
Estimated Freight to Moab, UT	\$ 2,000
TOTAL:	\$ 9,000

- *Prices are good for 30 days, availability subject to prior sales
- *Lead time: 1-4 weeks, subject to prior sales
- *Terms – net 30 days from shipment
- *Freight is estimate only; actual cost will depend on rates at time of shipment
- *Installation is not included in pricing, to be provided by customer
- *Lifting equipment and unloading is not included in pricing, to be provided by customer
- *Equipment is in good condition and sold "As Is", no warranty

Take your recycling to its highest point
Tyler Francis (720) 427 - 3639
Tyler@AltitudeRecycling.com











Community Rebuilds
150 South 200 East
Moab, UT 84532

www.CommunityRebuilds.org
435-260-0501

June 7th, 2021

Dear Solid Waste Special Service District #1 Board,

Community Rebuilds is writing to request continued partnership for trash and recycling services donated by Monument Waste to our program operations in Moab, UT. Our mission of building energy efficient housing, providing education on sustainability, and improving the housing conditions of the local workforce through an affordable program aligns with Solid Waste Special Services' goal of promoting zero waste and supporting the health of our town. By building affordable housing and providing workforce training to emerging professionals, we are investing in the betterment of the Moab community. Your donation would directly benefit low-income residents of our community. Stabilizing the workforce housing and giving opportunity for long term primary residents to build a life in Moab results in a thriving community overall.

Community Rebuilds' efforts in building regenerative, affordable housing began in 2010. We began by replacing dilapidated trailer homes with energy-efficient straw bale homes. By building with "dirt cheap" materials like straw bales and earthen plasters, our homes are affordable even after our homeowners move in due to the high insulative properties of the thick bale walls. Our homeowners end up paying an average of \$15 per month on heating, cooling, and electricity. We provide affordable housing, and therefore economic mobility, for rural communities. We also incorporate a natural building internship program that trains emerging professionals to build affordable homes, sustainably.

Since 2017, Monument Solid Waste has donated all trash and recycling services for our operations and program; student housing and office needs (140 & 150 S 200E), as well as dumpster services for our build sites. We anticipate needing less bins for the next two years as we will be building all 24 homes on the Arroyo Crossing site. As a sustainable, affordable housing nonprofit, we minimize the amount of trash going in the landfill whenever we can. We try to eliminate waste on our build site and use natural materials to minimize our environmental impact. Currently, we are building an art wall on the corner of Mill Creek Drive and Sand Flats Road using salvaged materials and construction trash.

By the end of 2021, we will have built 45 affordable straw bale homes in Grand and San Juan Counties, UT and educated over 400 natural building interns. We are beginning construction on the Moab Area Community Land Trust this summer/fall. Our momentum is building as we have 24 lots reserved for development, 67 families on our homeowner waitlist, and new house designs to implement on the land trust. The ongoing trash & recycling services donation is essential in keeping our momentum going as an organization, particularly with the difficult challenges that COVID presented.

Would Solid Waste Special Service District #1 consider becoming an official partner of Community Rebuilds, continuing the relationship we developed with Monument Waste, and donating ongoing trash and recycling services to our intern housing, build site, and office?

I've also attached a flyer outlining the benefits of a partnership. We invite you to visit our www.communityrebuilds.org for more information or contact our Fundraising Coordinator, Molly Gurney, at fundraiser@communityrebuilds.org with any questions.

We would be honored to partner with Solid Waste Special Service District #1 moving forward.

Sincerely,

A handwritten signature in black ink, appearing to be the name 'Rikki Epperson'.

Rikki Epperson
rikki@communityrebuilds.org
Executive Director



Become a Community Rebuilds Partner!

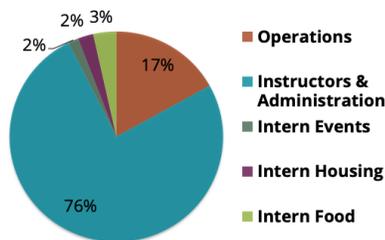
Invest in the Moab community and actualize affordable housing.



The Millers, Fall 2018



Baby Graham, Spring 2016



WHY
should
Solid Waste Special
District #1 with
Community
Rebuilds?

WHO
do you benefit
when you support
Community
Rebuilds?

HOW
can you partner
with Community
Rebuilds?

WHAT
do you receive
as a partner of
Community
Rebuilds?

By the end of 2021, Community Rebuilds will have built **52 AFFORDABLE HOMES** in 10 years. We will build **24 HOMES** in the next two years on the Land Trust.

Community Rebuilds provides Moab's workforce with long-term, healthy homes so residents can afford to live and invest in a future in our community.

We have **67 LOW-INCOME RESIDENTS** on our homeowner wait list and four new house designs!

HOMEOWNERS Make homeownership a possibility to vital members of the community who cannot afford to own a home in Moab's housing market.

STUDENTS Young adults want to learn the trade of natural building but cannot afford expensive programs. We have educated 300+ students!

COMMUNITY Make it possible for long-term teachers, nurses, and nonprofit workers to stick around and invest in Moab.

ENVIRONMENT support regenerative, low-carbon, natural construction for a climate-resilient Utah.

We are raising **\$120,000** to cover the cost of our organizational operations for 2021/2022.

YEARLY SPONSORSHIP Contribution of trash & recycling services and dumpsters for our build sites

VOLUNTEER DAY Organize an elective volunteer day for your employees to volunteer on our build site.

TAX RECEIPTS Your donation is tax deductible!

PROMOTIONS Shout-outs on our social media pages.

RECOGNITION Your logo on our website's main page and on all print materials.

REFERRALS We will refer our clients to you.

PRESENTATIONS We offer presentations on our homeownership program and free financial counseling.



Thank you for your consideration!

From: [Fundraiser](#)
To: [Evan Tyrrell](#)
Cc: [Solid Waste Special Service District #1](#)
Subject: Re: Community Rebuilds Partnership
Date: Monday, June 21, 2021 10:53:07 AM

[EXTERNAL]

Hi Evan,

Thanks for reaching out. I was on the build site last week so I wasn't able to get to my email - I apologize for the late response. To answer your question, we're looking for 1 dumpster per build site and dumpster & recycling services for our campus (3 recycling bins and 1 trash bin). On our previous build, we had one 14' dumpster for four homes. It was filled three times. Our next build site is also 4 homes, so we are looking for the same setup. For the next two years we will be building on the Arroyo Land Trust, so we'll have 3 build sites a year.

Thanks!
Molly

Molly Gurney
she / her

Fundraising Coordinator
Community Rebuilds
AmeriCorps VISTA

work // 435-260-0501

On Jun 15, 2021, at 12:52 PM, Evan Tyrrell <etyrrell@swssd1.org> wrote:

Hi Molly,

Thank you for the partnership letter and flyer for Community Rebuilds. The partnership request will be presented to the Solid Waste District's Administrative Control Board during our next regular meeting.

Can you please provide the number of bins and containers so we can present the Board with more comprehensive information?

Thank you,

Evan Tyrrell, CHMM
District Manager
Canyonlands Solid Waste Authority
2295 South Highway 191
Moab, Utah 84532

Collections/Hauling/Transfer Station: (435) 259-6314
Landfills/Community Recycle Center: (435) 259-3867
Cellular: (435) 260-9978
Email: etyrrell@swssd1.org
Website: <https://www.swssd1.org/>
<image004.png>

From: Fundraiser <fundraiser@communityrebuilds.org>
Sent: Friday, June 11, 2021 2:11 PM
To: Solid Waste Special Service District #1 <swssd1@swssd1.org>
Subject: Community Rebuilds Partnership

[EXTERNAL]

Hello,

I'm Molly, the Fundraising Coordinator at Community Rebuilds. Our nonprofit has had a long-term relationship with Monument Waste where they have donated their services to us. Folks at Solid Waste Special Service District #1 suggested that I write an ongoing partnership/donation request for the SWSSD1 board so we can potentially continue the relationship we had with Monument Waste. I've attached a partnership letter for the board, a flyer, and a screenshot of Monument Waste's logo on our website. Please reach out if you need any additional information.

Thanks so much!

Best,
Molly

<image003.png>

Molly Gurney

she / her

Fundraising Coordinator
Community Rebuilds
AmeriCorps VISTA

work // 435-260-0501