MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES, MIDVALLEY SEWER DISTRICT, HELD AT 160 EAST 7800 SOUTH, MIDVALE, UTAH 84047 ON JANUARY 14, 2026, AT THE TIME OF 5:00 PM, PURSUANT TO NOTICE.

BOARD OF TRUSTEES PRESENT

BLAKE ROEMMICH – CHAIR
RON SPERRY – VICE-CHAIR
ALEX HANSEN – TRUSTEE

OTHERS PRESENT

MARK BELL – ATTORNEY (VIRTUALLY)
JARED SYME – GENERAL MANAGER
BRENT CHRISTENSEN – CHIEF FINANCIAL OFFICER, DISTRICT CLERK
RICK CECALA – OPERATIONS SUPERVISOR
ZETH DOCTER – TREASURER
COLLIN CHILD – ASSISTANT OPERATIONS SUPERVISOR
SONDRA SMITH – FORMER BOARD CHAIR

The meeting was called to order at 5:04 PM by Chair Smith

1. **OATH OF OFFICE – TRUSTEES**

   Mr. Docter administered the oath of office to Mr. Roemmich and Mr. Hansen as elected Board Members. He noted that the positions of Chair and Vice-Chair needed to be filled and provided each Board Member with a voting sheet. Mr. Docter announced the results of the votes for both positions. Mr. Roemmich received the majority of votes for Chair, while Mr. Sperry received the majority of votes for Vice-Chair.

2. **PUBLIC COMMENTS/CEREMONIES/PRESENTATION**

   Mr. Syme formally welcomed Mr. Hansen to the Board and expressed gratitude to Ms. Smith for her many years of dedicated service to the District.

3. **MINUTES – APPROVAL**
   a. **November 12, 2025, Minutes**

      Upon Motion made by Mr. Sperry, seconded by Mr. Hansen, and passed unanimously, the Board accepted November 12, 2025, minutes as written.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

b. **November 12, 2025, Public Hearing Minutes**
Upon Motion made by Mr. Sperry, seconded by Mr. Hansen, and passed unanimously, the Board accepted November 12, 2025, Public Hearing minutes as written.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

4. ATTORNEY REPORT

a. **Update: Pending Matters**
Mr. Bell stated that he is still in the final stages of drafting a resolution for the Authority of the General Manager.

5. GENERAL MANAGER REPORT

a. **FLEET UPDATE**
Mr. Syme stated that the District received the 2026 Chevrolet Silverado that will replace the 2024 Chevrolet Silverado. He stated that the 2024 Chevrolet Silverado is up for sale on KSL and Gov Deals. Mr. Syme stated that the government purchase discounts are smaller than the previous years but still feels that the District benefits by purchasing new vehicles every year.

b. **7500 SOUTH PROJECT**
Mr. Syme stated that the 7500 South Project is complete. He stated that Dan Woodbury, Aqua Engineering, has reviewed the change order request with him and together both believe the scope and pricing are correct for the work performed. He also stated that he would recommend Newman Construction for future projects in the District.

Upon Motion made by Mr. Sperry, seconded by Mr. Hansen, and passed unanimously, the Board approved the change order for the 7500 S sewer pipe upgrade project from Newman Construction in the amount of $161,748.45 for the Midvale water line reroute and related sewer realignment.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

c. **2025 CIPP Project**
Mr. Syme stated that the 2025 CIPP (Cured-in-place-pipe) has been completed within budget and on time. He stated that the Operations department is currently reviewing the post-construction CCTV to confirm that the work meets the project requirements prior to submitting final payment.

d. **Request for Proposal (RFP) for CIPP and Manhole Rehab**
Mr. Syme stated that the staff has issued a Request for Proposal (RFP) to establish a preferred list of qualified contractors for UV-cured CIPP lining and manhole rehabilitation. He stated that the intent of this RFP is to allow the District to select contractors, methods, and materials that best meet the District's long-term infrastructure needs.

Mr. Syme stated that the District will maintain the use of three qualified contractors to ensure impartiality and avoid any appearance of favoritism.

e. **Employee Manual Update**
Mr. Syme reported that the Office Staff has been conducting a thorough review of the District's employee manual. He noted that the last complete revision of the manual was carried out in 2019. Mr. Syme mentioned that several sections have become outdated, containing references that no longer correspond with current procedures. He informed the Board of Trustees that an electronic draft will be sent to each Board member and Mr. Bell for review, with the intention of adopting the revised manual in February.

f. **Update: Pending Matters**
Mr. Syme announced that he had invited Mr. Child, the Assistant Operations Supervisor, to attend the meeting in recognition of his achievement in passing the Grade 4 Wastewater Certification. The Board of Trustees extended their congratulations to Mr. Child for this accomplishment.

6. SOUTH VALLEY WATER RECLAMATION FACILITY (SVWRF) (Information & Update)
Mr. Syme stated that SVWRF is in the final stage of finalizing the resolution of ownership of the C-2 Line (7200 S 700 W to the siphon).
Mr. Syme also stated that he was elected as Vice-Chair for the Board of Trustees for SVWRF.

7. REVIEW, APPROVE AND RATIFY CASH DISBURSEMENTS

Upon Motion made by Mr. Sperry, seconded by Mr. Hansen and passed unanimously, the Board approved November 2025 cash disbursements for $534,674.95.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

Upon Motion made by Mr. Sperry, seconded by Mr. Hansen and passed unanimously, the Board approved December 2025 cash disbursements for $507,803.61.

	YEA	NAY	ABSTAIN/ABSENT
Mr. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

8. OFFICE REPORT

a. Update: Pending Matters

No report currently.

9. CHIEF FINANCIAL OFFICER REPORT

a. Adopting New Roth Pension Plans

Mr. Christensen reported that Utah Retirement Systems (URS) will implement new Roth 401(k) and Roth 457(b) retirement savings plans funded entirely through employee payroll contributions. These elective plans will become available effective April 1, 2026, and will result in no direct cost to the District. Mr. Christensen noted that to facilitate participation in these plans, the District must amend the Employee Manual, Section 5.2 – Retirement Program, to permit employee contributions to the new Roth retirement savings options.

Upon motion made by Mr. Sperry, seconded by Mr. Hansen, and passed unanimously, the Board approved updates to Section 5.2 (Retirement Program) of the Employee Manual to allow employees to contribute to the Utah Retirement Systems' Roth 401(k) and Roth 457(b) retirement savings plans.

	YEA	NAY	ABSTAIN/ABSENT
Ms. Roemmich	X		
Mr. Sperry	X		
Mr. Hansen	X		

10. SUPERVISOR'S REPORT

Mr. Cecala stated that development in the District is steady.

11. TRUSTEES

No updates currently.

12. CLOSED MEETING– (if Necessary) – For the purpose(s) described in U.C.A. 52-4-205

No closed meeting currently.

ADJOURN

The meeting was adjourned at 6:09PM and the next Board meeting will be on February 11, 2026, at 5:00 PM.

MIDVALLEY SEWER DISTRICT

Cash Disbursements

January 2026

Total Cash Disbursements of:
$ 1,549,681.44

Num	Date	Name	Account	Memo	Paid Amount
	01/02/2026	QuickBooks Payroll Service	Cash In Bank - WF	Created by Direct Deposit Service on 12/29...	
			Bank & Credit Card Fees	Fee for 2 direct deposit(s) at $1.75 each	-3.50
TOTAL					-3.50
	01/14/2026	QuickBooks Payroll Service	Cash In Bank - WF	Created by Payroll Service on 01/12/2026	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 01/12/2026	-41,874.32
TOTAL					-41,874.32
	01/29/2026	QuickBooks Payroll Service	Cash In Bank - WF	Created by Payroll Service on 01/27/2026	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 01/27/2026	-28,553.57
TOTAL					-28,553.57
	01/31/2026		Cash In Bank - WF	Service Charge	
			Bank & Credit Card Fees	Bank & Credit Card Fees	-5,897.03
TOTAL					-5,897.03
ACH-eftps	01/30/2026	United States Treasury	Cash In Bank - WF	Federal Withholding Taxes	
			Fed W/H & FICA Payable	Employee Withholding	-4,711.00
			Fed W/H & FICA Payable	District Match	-630.41
			Fed W/H & FICA Payable	Employee Withholding	-630.41
			Fed W/H & FICA Payable	District Match	-2,695.55
			Fed W/H & FICA Payable	Employee Withholding	-2,695.55
TOTAL					-11,362.92
ACH-taps	01/15/2026	United States Treasury	Cash In Bank - WF	Federal Withholding Taxes	
			Fed W/H & FICA Payable	Employee Withholdings	-4,936.00
			Fed W/H & FICA Payable	District Match	-841.32
			Fed W/H & FICA Payable	Employee Withholdings	-841.32
			Fed W/H & FICA Payable	District Match	-3,597.33
			Fed W/H & FICA Payable	Employee Withholdings	-3,597.33
TOTAL					-13,813.30
ACH-taps	01/30/2026	UTAH STATE TAX COMMISSION	Cash In Bank - WF	Utah State Withholding Taxes	
			UT State Withholding	Employee Withholdings	-3,416.00
TOTAL					-3,416.00
ACH-ulgt	01/07/2026	UTAH LOCAL GOVERNMENTS ...	Cash In Bank - WF		
			Life & Disability Insurance	January Accidental Dental Insurance	-7.80
TOTAL					-7.80
ACH-urs	01/30/2026	UTAH STATE RETIREMENT	Cash In Bank - WF	745	
			Retirement Expense	January retirement costs	-21,414.20
			401(k) Employee Contrib Payable	Employee withholdings	-3,526.66
			401(k) Employee Loan pmts	Employee withholdings	-2,116.68
			457 - Employee Contribution	Employee withholdings	-2,666.66
			Roth IRA	Employee withholdings	-1,095.00
			URS Employee Contribution	Employee withholdings	-289.90
TOTAL					-31,109.10

MIDVALLEY SEWER DISTRICT
Cash Disbursements
January 2026

Num	Date	Name	Account	Memo	Paid Amount
1001	**01/05/2026**	**CATHY M KINGSBURY**	**Cash In Bank - WF**		
	01/05/2026		Health Insurance - Retire Reimb	January insurance reimbursement	-162.09
TOTAL					-162.09
1002	**01/05/2026**	**SONDRA F. SMITH**	**Cash In Bank - WF**		
	01/05/2026		Health Insurance - Retire Reimb	January insurance reimbursement	-198.13
TOTAL					-198.13
13108	**01/05/2026**	**UTOPIA**	**Cash In Bank - WF**	**Customer ID: # 368776**	
			Telephone & Internet	January internet service	-75.00
TOTAL					-75.00
13109	**01/07/2026**	**ACE RECYCLING & DISPOSAL**	**Cash In Bank - WF**	**Account #: 803150**	
	01/05/2026		Utilities	January dumpster service	-110.39
TOTAL					-110.39
13110	**01/07/2026**	**ANSERFONE**	**Cash In Bank - WF**	**Acct # 2217**	
	01/05/2026		Telephone & Internet	January after-hours answering service	-115.00
TOTAL					-115.00
13111	**01/07/2026**	**AT&T MOBILITY**	**Cash In Bank - WF**	**Account: 2872 8608 5147**	
	12/31/2025		Telephone & Internet	December cell phone, iPad, & radio service	-871.89
			Telephone & Internet	New operator phone	-199.99
TOTAL					-1,071.88
13112	**01/07/2026**	**BLUE STAKES OF UTAH**	**Cash In Bank - WF**	**MDVLYID**	
	12/31/2025		Blue Stakes	December Blue Stakes Notifications	-131.43
TOTAL					-131.43
13113	**01/07/2026**	**CASELLE**	**Cash In Bank - WF**	**Acct #: C-11521**	
	01/06/2026		Computers & Software	January billing software support	-290.00
TOTAL					-290.00
13114	**01/07/2026**	**FUEL NETWORK**	**Cash In Bank - WF**	**Invoice #: F2606 E00812**	
	12/31/2025		Auto & Truck Expense	December fuel costs	-2,106.83
TOTAL					-2,106.83
13115	**01/07/2026**	**HYDRAPAK SEALS INC**	**Cash In Bank - WF**	**Invoice # 822474-00**	
	12/30/2025		Auto & Truck Expense	Rebuild water valve on Vactor	-20.32
TOTAL					-20.32
13116	**01/07/2026**	**MOUNTAINLAND SUPPLY COM...**	**Cash In Bank - WF**	**Invoice # S107530695.001 Cust #: 32729**	
	12/31/2025		Property & Equipment	Valve repair parts	-157.98
TOTAL					-157.98

MIDVALLEY SEWER DISTRICT

Cash Disbursements

January 2026

Num	Date	Name	Account	Memo	Paid Amount
13117	**01/07/2026**	**PEHP HEALTH INSURANCE**	**Cash In Bank - WF**	**Acct #: 738 Policy #: AC-2050**	
	01/05/2026		Health Insurance - Employees	January health insurance	-27,213.97
TOTAL					-27,213.97
13118	**01/07/2026**	**SEAGULL PRINTING**	**Cash In Bank - WF**	**Invoice: 62431**	
	01/07/2026		Postage, Forms, & Delivery	District logo letterhead	-486.55
TOTAL					-486.55
13119	**01/07/2026**	**ZIONS BANKCARD CENTER #0...**	**Cash In Bank - WF**	**Acct #: 0667**	
	12/31/2025		Shop Supplies	Operator DOT physical	-75.00
			Computers & Software	ChatGPT subscription	-64.47
			Computers & Software	ChatGPT signup	-28.28
			Telephone & Internet	Emails accounts	-28.00
			Supplies	Holiday employee luncheon	-1,345.75
			Telephone & Internet	Phone repairs	-229.00
TOTAL					-1,770.50
13121	**01/13/2026**	**YOUNG AUTOMOTIVE GROUP**	**Cash In Bank - WF**	**VIN: TZ242290 Invoice: 3S12226**	
			Trucks & Equipment	Chevy Silverado 1500 pickup	-58,267.00
TOTAL					-58,267.00
13122	**01/14/2026**	**ALLSTREAM**	**Cash In Bank - WF**	**Acct # 906629**	
	01/13/2026		Telephone & Internet	January land-line phone service	-444.94
TOTAL					-444.94
13123	**01/14/2026**	**ENBRIDGE**	**Cash In Bank - WF**	**4589520000**	
	12/31/2025		Utilities	December natural gas	-1,358.61
TOTAL					-1,358.61
13124	**01/14/2026**	**HAYES GODFREY BELL, P.C.**	**Cash In Bank - WF**		
	12/31/2025		Legal Fees	December legal services	-77.00
TOTAL					-77.00
13125	**01/14/2026**	**WATER STAR USA**	**Cash In Bank - WF**	**Contract #: 100-9297501-001**	
	12/31/2025		Supplies	November water coolers	-104.42
TOTAL					-104.42
13126	**01/14/2026**	**WELLS FARGO #0551**	**Cash In Bank - WF**	**Acct # 0551**	
	12/31/2025		Clothing Allowance	Operator work clothes	-431.26
			Auto & Truck Expense	Wash bay supplies	-77.43
			Shop Supplies	Shop kitchen supplies & drinks	-83.14
			Supplies	Admin kitchen supplies & drinks	-83.14
TOTAL					-674.97
13127	**01/14/2026**	**WELLS FARGO #3523**	**Cash In Bank - WF**	**Acct # 3523**	
	12/31/2025		Shop Supplies	Shop kitchen supplies & drinks	-24.52
			Supplies	Admin kitchen supplies & drinks	-24.52
			Auto & Truck Expense	Dump truck maintenance	-243.37
			Clothing Allowance	Operator District logo clothing	-360.00
TOTAL					-652.41

MIDVALLEY SEWER DISTRICT

Cash Disbursements

January 2026

Num	Date	Name	Account	Memo	Paid Amount
13128	**01/14/2026**	**WELLS FARGO #4777**	**Cash In Bank - WF**	**Acct # 4777**	
	12/31/2025		Auto & Truck Expense	Truck OnStar subscription	-19.34
			Supplies	Year-end tax forms	-36.61
			Shop Supplies	Operator cell phone cases	-58.30
TOTAL					-114.25
13129	**01/20/2026**	**SOUTH VALLEY WATER RECL...**	**Cash In Bank - WF**		
			Sewage Treatment Expenses	January sewage treatment expense	-145,301.00
TOTAL					-145,301.00
13130	**01/27/2026**	**BOWEN COLLINS & ASSOCIAT...**	**Cash In Bank - WF**	**Invoice: 4013 Project: 353-25-01**	
	12/31/2025		Engineer Fees	December 2025 IFFP & IFA update study	-1,642.00
TOTAL					-1,642.00
13132	**01/27/2026**	**INSIGHT PULIC SECTOR INC**	**Cash In Bank - WF**	**Acct No: 11118334 Invoice #: 1101350413**	
	01/20/2026		Computers & Software	Adobe Acrobat Pro subscription	-473.91
TOTAL					-473.91
13133	**01/27/2026**	**NAPA AUTO PARTS**	**Cash In Bank - WF**	**Acct #16105666**	
	12/31/2025		Auto & Truck Expense	Oil & filters & windshield wash	-65.81
TOTAL					-65.81
13134	**01/27/2026**	**NEWMAN CONSTRUCTION INC**	**Cash In Bank - WF**	**Invoice No: 24091D 9**	
	12/31/2025		CIP 7500 S Sewer Line Project	Final 7500 S Sewer Line Project	-718,360.37
TOTAL					-718,360.37
13136	**01/27/2026**	**PEHP LIFE AD&D**	**Cash In Bank - WF**	**Account # 738**	
	01/20/2026		Life & Disability Insurance	January Life and AD&D insurance	-466.42
TOTAL					-466.42
13137	**01/27/2026**	**SOUTH VALLEY WATER RECL...**	**Cash In Bank - WF**		
	12/31/2025		Sewage Treatment Expenses	December YDM billings	-93.24
TOTAL					-93.24
13138	**01/27/2026**	**C & L WATER SOLUTIONS, INC**	**Cash In Bank - WF**	**Invoice #: 815835 Proj #: 47400166**	
	12/31/2025		Pipe Lining	2025 CIPP project	-444,041.88
TOTAL					-444,041.88
13139	**01/27/2026**	**FCF BENEFITS & ADMINISTRA...**	**Cash In Bank - WF**		
			Other Employee Benefit Expenses	Admin fee	-75.00
			Prepaid FCF Benny	FCF Benny advance	-3,000.00
			Flexible Spending	Employee Withholdings	-1,566.62
TOTAL					-4,641.62
13141	**01/28/2026**	**MIDVALE CITY CORPORATION**	**Cash In Bank - WF**	**Acct # 4.4026.00**	
	01/27/2026		Utilities	January water & storm drain & streetlight	-278.65
TOTAL					-278.65

MIDVALLEY SEWER DISTRICT

Cash Disbursements

January 2026

Num	Date	Name	Account	Memo	Paid Amount
13142	**01/28/2026**	**PEHP LTD PROGRAM**	**Cash In Bank - WF**	**Acct # 738**	
	01/28/2026		Life & Disability Insurance	January long-term disability insurance	-674.42
TOTAL					-674.42
13143	**01/28/2026**	**ROCKY MOUNTAIN POWER**	**Cash In Bank - WF**	**Acct # 32065636-001 5**	
	01/27/2026		Utilities	January power	-583.72
TOTAL					-583.72
13144	**01/28/2026**	**SEAGULL PRINTING**	**Cash In Bank - WF**	**Invoice: 62564 & 62565**	
	01/27/2026		Postage, Forms, & Delivery	Forms, counter receipts, note pads & petty ca...	-693.45
			Postage, Forms, & Delivery	District logo envelopes	-662.47
TOTAL					-1,355.92
13145	**01/29/2026**	**ZETH DOCTER**	**Cash In Bank - WF**	**Refund of over withholding**	
			URS Employee Contribution	Refund of over w/h URS .81%	-61.27
TOTAL					-61.27

RESOLUTION NO. 2026-02-11 A

A RESOLUTION OF THE MIDVALLEY SEWER DISTRICT ADOPTING A TRAVEL, MEALS, AND MILEAGE REIMBURSEMENT POLICY FOR EMPLOYEES AND TRUSTEES UTILIZING GSA RATES, INCLUDING A MEALS REIMBURSEMENT OPTION (GSA DAILY M&IE PER DIEM OR GSA MEAL BREAKDOWN) AND A TRAVEL-DAY MEALS RULE

RECITALS

A. The Midvalley Sewer District ("District") is a Utah local district governed by a Board of Trustees ("Board").

B. District employees and Trustees periodically travel on behalf of the District to attend trainings, conferences, meetings, and other activities and may incur meals and transportation expenses.

C. The Board desires to adopt clear, consistent, and auditable standards for travel, meals reimbursement, and mileage reimbursement that align with recognized governmental rate standards and support accountability.

D. The Board desires to utilize published rates from the U.S. General Services Administration ("GSA") as the District standard for (i) Meals & Incidental Expenses ("M&IE") daily caps by location and date and (ii) Privately Owned Vehicle ("POV") mileage reimbursement rates.

E. The Board further desires to (i) allow meals reimbursement by either (a) the applicable GSA daily Meals & Incidental Expenses (M&IE) per diem rate or (b) the applicable GSA M&IE meal breakdown amounts (breakfast, lunch, dinner, and incidentals), but not both for the same day; and (ii) establish a travel-day meals rule based on travel time.

RESOLUTION

IT IS RESOLVED by the Board of Trustees of the Midvalley Sewer District as follows:

1. Adoption of Policy. The Board hereby adopts the District Travel, Meals, and Mileage Reimbursement Policy (Employees and Trustees) attached hereto as Exhibit A and incorporated by reference.

2. GSA Rate Standard. The District will utilize GSA-published rates as the District standard as described in Exhibit A, including: (a) the applicable GSA M&IE rate for the destination and travel date(s) as the daily maximum/cap for meals reimbursement; and

(b) the applicable GSA POV mileage rate in effect on the date of travel when personal vehicle mileage reimbursement is authorized.

3. Lodging Standard and Practice. When overnight lodging is necessary, the District will generally utilize conference-hosted or conference-selected lodging, including discounted conference rates, when available and reasonable. Lodging is typically arranged/paid by the District when practical. Trustees do not receive a lodging per diem and generally do not submit lodging reimbursement requests unless an exception is approved in advance (or due to emergency/operational need), as further described in Exhibit A.

4. Meals Reimbursement (One Method Per Day). For each authorized travel day, the traveler (employee or Trustee) must choose one meals reimbursement method (not both): (a) GSA Daily M&IE Per Diem based on the destination and travel date; or (b) GSA Meal Breakdown reimbursement limited to the GSA allowed amounts for breakfast, lunch, dinner, and incidentals for the destination and travel date.

5. Travel-Day Meals Rule (First and Last Day). For the first and last day of authorized travel, the daily meals reimbursement (whether per diem or itemized) will be limited based on documented travel time (including reasonable travel time from home to the destination and return) as follows: (a) 4 hours or less: up to 75% of the applicable daily GSA M&IE cap; and (b) more than 4 hours: up to 100% of the applicable daily GSA M&IE cap.

6. Meals Provided. If a meal is provided as part of registration, the event, or lodging, the traveler may not claim reimbursement for that meal (breakfast, lunch, or dinner) for that day.

7. Approvals and Controls. Employees: Travel and reimbursements are approved and administered per District supervisory and financial controls as described in Exhibit A. Trustees: Travel requiring overnight stay, registration fees, airfare, or rental vehicles must be approved by the Board (or Board Chair if time-sensitive, with ratification at the next Board meeting). Trustees may not approve their own claims; the Chair's claim is approved by the Vice Chair or the Board, as described in Exhibit A.

8. Administration and Effective Date. The District Clerk/Treasurer (or designee) is authorized to administer this policy, require appropriate documentation, and maintain records for accountability, audit, and transparency. This Resolution and Exhibit A are effective February 11, 2026.

EXHIBIT A

Travel, Meals, and Mileage Reimbursement Policy (Employees and Trustees)

1. Purpose. To establish consistent rules for authorized District travel, meals reimbursement, and mileage/transportation reimbursement utilizing GSA rate standards.

2. Scope. This policy applies to District employees and Trustees. Trustee reimbursements are governed by Board-adopted rules and apply upon Board adoption of this policy.

3. General Rules (All Travelers). Expenses must be reasonable, necessary, and directly related to District business; attendance is required. Pre-authorization is required for overnight travel, airfare, registration fees, rental vehicles, or other major travel costs. Meals reimbursement is capped by the applicable GSA M&IE rate for the destination/date. When authorized, personal vehicle mileage reimbursement uses the GSA POV rate in effect on the travel date. For each travel day, the traveler must choose either GSA meals per diem or itemized meals reimbursement (not both). Meals provided with registration/event/lodging must be deducted. Non-reimbursable items include alcohol; fines/penalties; personal entertainment; companion/spouse costs; upgrades not required for District business; and personal deviations from approved travel.

4. Approval Authority. Employees: Travel is approved by the employee's supervisor or General Manager per District practice; claims are reviewed through normal District financial controls. Trustees: Overnight travel and significant travel costs are approved by the Board (or Chair if time-sensitive, with ratification). No self-approval; Chair's claim approved by Vice Chair or Board.

5. Lodging. When overnight lodging is required, the District will generally utilize conference-hosted or conference-selected lodging (including discounted conference rates) when available and reasonable. Lodging is typically arranged/paid by the District when practical. Trustees do not receive a lodging per diem and generally do not submit lodging reimbursement requests unless an exception is approved in advance (or due to emergency/operational need).

6. Meals & Incidental Expenses (M&IE) – Choose One Method Per Day. For each authorized travel day, the traveler selects one method (not both): (a) GSA Daily M&IE Per Diem: reimbursed up to the applicable GSA daily M&IE rate for the destination/date; or (b) GSA Meal Breakdown: reimbursed up to the applicable GSA allowed amounts for breakfast, lunch, dinner, and incidentals for the destination/date.

7. Travel-Day Meals Rule (First and Last Day). For the first and last day of authorized travel, meals reimbursement (per diem or itemized) is limited based on actual travel time (including reasonable travel time from home to destination and return): (a) 4 hours or less -

up to 75% of the daily GSA M&IE cap; (b) more than 4 hours - up to 100% of the daily GSA M&IE cap. Departure and return times must be documented for these travel days.

8. Mileage and Transportation. District vehicle is preferred when available and appropriate. If a District vehicle is not available/appropriate, authorized personal vehicle mileage is reimbursed at the GSA POV mileage rate in effect on the travel date. Parking, tolls, and necessary ground transportation may be reimbursed when documented.

9. Submission and Documentation. Claims must include destination, dates, business purpose, and applicable approvals. First/last travel day claims require departure/return times. Submit claims within 30 days unless otherwise directed by District procedure.

10. Employee Timekeeping Note. Employee travel time and pay/timekeeping implications are handled under District payroll/timekeeping rules and applicable classifications; this policy does not change employee pay rules.

PASSED and ADOPTED by vote of the Midvalley Sewer District Board of Trustees on February 11, 2026_.

SIGNED this 11 day of February, 2026.

MIDVALLEY SEWER DISTRICT

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Blake Roemmich, Chair, Board of Trustees

ATTEST:

Brent Christensen
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District Clerk/ Brent Christensen

Trustee	Aye	Nay	Abstain	Absent
Blake Roemmich	X			
Ron Sperry	X			
Alex Hansen	X			