MIDVALLEY SEWER DISTRICT

BOARD OF TRUSTEES MEETING AGENDA

Date: Wednesday, June 10, 2026
Time: 5:00 PM
Location: Midvalley Sewer District
160 East 7800 South
Midvale, Utah 84047

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1. Call to Order

2. Public Comments, Ceremonies, and Presentations

3. Approval of Minutes

a. Approval of May 13, 2026, Board Meeting Minutes

4. Attorney Report

a. Utah Open and Public Meetings Act Training
b. Update and Discussion of Pending Legal Matters

5. General Manager Report

a. IT Backup and Infrastructure Review – Discussion Only
b. Ivory Homes Development on Center Street – Discussion Only
c. Update on Pending Matters

6. South Valley Water Reclamation Facility Report

a. SVWRF Capacity Analysis Study
b. Information and Updates
c. Update on Pending Matters

7. Review, Approval, and Ratification of Cash Disbursements

a. May 2026

8. Office Report

a. Card Processing Fees – Discussion Only
b. Update on Pending Matters

9. Chief Financial Officer Report

a. Certified Tax Rate – Discussion / Approval

b. Financial and Accounting Matters

10. Supervisor's Report

a. Construction Activities Within the District – Discussion Only
b. Update on Pending Matters

11. Trustee Reports

a. Trustee Updates and Discussion of Pending Matters

12. Closed Meeting (If Necessary)

The Board may convene in a Closed Meeting for purposes authorized under Utah Code Annotated § 52-4-205.

13. Adjourn

The order of agenda items may be changed at the discretion of the Board. Board members may participate electronically. In compliance with the Americans with Disabilities Act (ADA), individuals requiring special accommodations (including auxiliary communicative aids and services) during this meeting should notify Midvalley Sewer District at (801) 255-7321 at least three (3) working days prior to the meeting.

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES, MIDVALLEY SEWER DISTRICT, HELD AT 160 EAST 7800 SOUTH, MIDVALE, UTAH 84047 ON MAY 13, 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

JARED SYME – GENERAL MANAGER
BRENT CHRISTENSEN – CHIEF FINANCIAL OFFICER, DISTRICT CLERK
RICK CECALA – OPERATIONS SUPERVISOR
ZETH DOCTER – TREASURER
RYAN RICHARDS – RYAN RICHARDS LAW
STEVE ROWLEY – AUDITOR (K&C CERTIFIED PUBLIC ACCOUNTANTS)

The meeting was called to order at 5:00 PM by Chair Roemmich.

1. **PUBLIC COMMENTS/CEREMONIES/PRESENTATION**
   No one in attendance.

2. **AUDITOR'S REPORT – STEVE ROWLEY, KEDDINGTON & CHRISTENSEN, CPA**
   Mr. Roemmich welcomed Mr. Rowley, audit partner, with K&C Certified Public Accountants (K&C) to the meeting. Mr. Rowley stated that K&C performed the financial statement audit for Midvalley Sewer District (the District) for the year ended December 31, 2025.

   Mr. Rowley acknowledged that even though K&C staff work closely with the District's management and staff, the Board of Trustees are who K&C reports to.

   Mr. Rowley clarified that the auditor's duty is to provide an opinion on the financial statements based on their audit procedures. He indicated that the audit was conducted in accordance with generally accepted auditing standards as well as Government Auditing Standards, which are outlined in his report. Mr. Rowley further noted that he issued an unqualified (clean) opinion, confirming that the financial statements accurately represent, in all material respects, the District's financial position, revenues and expenses, and cash flows for the fiscal year.

   Mr. Rowley explained that, during the planning and execution of the audit of the financial statements, the auditors assessed the District's internal control over financial reporting solely to determine the appropriate audit procedures relevant for forming an opinion on the financial statements. This evaluation was not intended to result in an opinion regarding the effectiveness of the District's internal control. Additionally, the auditors provided opinions in their Supplemental Report concerning the District's internal control and adherence to applicable laws and regulations.

Mr. Rowley reported no audit findings or difficulties and praised the staff for their prompt assistance to the auditors.

Mr. Rowley observed that the District, when compared to other government clients, keeps its records impressively organized. Thanks to this careful documentation, the audit went smoothly and without issues.

Mr. Rowley encouraged Board members to contact him via phone or email should they have any concerns or inquiries.

The Board thanked Mr. Rowley for his outstanding work. Mr. Christensen noted that Mr. Rowley consistently delivers strong results, supported by his firm's impressive attention to detail. He further explained that Mr. Rowley and his firm have significant experience with governmental accounting rules, as they work with many government clients.

3. MINUTES – APPROVAL

a. April 8, 2026, Public Hearing

Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry, and passed unanimously, the Board accepted April 8, 2026, Public Hearing minutes as written.

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

b. April 8, 2026, Minutes

Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry, and passed unanimously, the Board accepted April 8, 2026, minutes as written.

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

4. **ATTORNEY REPORT**
   No report currently.

5. **GENERAL MANAGER REPORT**
   a. **Legal Services**
   Mr. Syme mentioned that he had spoken with the Board about finding a replacement for the current legal counsel, Hayes Godfrey Bell. He explained that he had reviewed several potential candidates. Mr. Syme stated that after reviewing Mr. Ryan Richards' qualifications and his experience working alongside him at South Valley Water Reclamation Facility, Mr. Syme recommends appointing Mr. Richards to represent the District and serve as its legal counsel.

   Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry and passed unanimously, the Board approved the engagement of Ryan J. Richards of Ryan Richards Law as legal counsel for Midvalley Sewer District, replacing current legal counsel, and to authorize the Board Chair and/or District Manager to execute the agreement on behalf of the District.

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

   b. **Vehicle Fleet**
   Mr. Syme stated that he recently sold the 2025 GMC Sierra 3500HD for full asking price of $75,000. He stated that the District has two trucks currently on order and delivery will be this summer. Mr. Syme stated that he will continue to update the Board as more information becomes available.

   c. **Update: Pending Matters**
   No report currently

6. **SOUTH VALLEY WATER RECLAMATION FACILITY (SVWRF) (Information & Update)**
   No report currently

7. **REVIEW, APPROVE AND RATIFY CASH DISBURSEMENTS**
   a. **April 2026**
   Upon Motion made by Mr. Hansen, seconded by Mr. Sperry and passed unanimously, the Board approved April 2026 cash disbursements for $416,565.10.

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

8. OFFICE REPORT

No report currently.

9. CHIEF FINANCIAL OFFICER REPORT

Mr. Christensen stated that Board members had received the quarterly financial reports via email prior to the meeting for their review.

a. Balance Sheet Two-year Comparison

Mr. Christensen reported on the Balance Sheet Two-Year Comparison report as of March 31, 2026. Mr. Christensen stated that most of the accounts are consistent with the prior year and there were no unexpected fluctuations.

b. Profit & Loss YTD – Comparison to Prior Year 1ST Quarter

Mr. Christensen reported on the Profit & Loss YTD Comparison to Prior Year report for January through March 2026. Mr. Christensen stated that sewer service fee revenue increased 16.76% due to a 10% rate increase, new growth in the District over the past year, and updated water meter readings for all commercial accounts, which contributed to higher sewer service fees.

He also noted that depreciation expense is higher this year because, in January, the District began depreciating the 7500 South Sewer Line Project and $261,000 in contributed sewer lines.

c. Profit & Loss YTD – Budget vs Actual 1ST Quarter

Mr. Christensen presented the Profit & Loss YTD – Budget vs. Actual report for the period of January through March 2026. Mr. Christensen stated that most accounts were generally in line with the budgeted amounts. He noted, as anticipated, two significant variances were observed in Impact Fee Income and Interest Income, both of which are inherently difficult to forecast. Mr. Christensen explained that the District takes a conservative approach when budgeting for interest income, given the uncertainty surrounding future interest rate fluctuations.

Mr. Christensen briefly reviewed several smaller variances between actual and budgeted amounts on several report line items. He noted that the District intentionally budgets conservatively in certain expense categories to ensure adequate funding is available for emergencies and unexpected costs.

d. Financial and Accounting Matters

No report currently.

10. SUPERVISOR'S REPORT

Mr. Cecala stated that development in the District is steady. He stated that the Hubert Flag Lot (910 E 7800 S) and McDougal Flag Lot (300 E 8080 S) are the two newest projects in the District.

11. TRUSTEES

Mr. Sperry inquired about the cleaning procedures used in CIPP projects. Mr. Syme informed the Board about how the process operates, mentioning that the contractor either uses their own team or hires an external crew to handle cleaning before and after the liner installation.

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

No closed meeting currently.

ADJOURN

Upon Motion made by Mr. Roemmich, seconded by Mr. Sperry and passed unanimously, the Board approved to adjourn the meeting.

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

The meeting was adjourned at 5:54PM and the next Board meeting will be on June 10, 2026, at 5:00 PM.

BOARD MEETING
ISSUE SUMMARY

Date: 6-10-2026

Subject: **IT Backup and Infrastructure Review**

MIDVALLEY
SEWER DISTRICT

Background: District staff is currently reviewing and evaluating changes related to the District's backup software, virtualization environment, and overall IT infrastructure. This review has become necessary due to significant changes in the technology market, including changes in software licensing models, vendor ownership and investment structures, and substantial increases in ongoing service and support costs.

In particular, the backup and virtualization industry has experienced major changes following recent acquisitions and licensing restructuring involving companies such as VMware and Veeam. These changes have caused many organizations to review their current systems, evaluate alternatives, and determine whether their existing infrastructure remains the most cost-effective and sustainable option going forward.

District management is working closely with the District's IT professional, Curt Lalli, to evaluate the issue and determine the best long-term solution for Midvalley Sewer District. Staff is also meeting with vendors and technology providers to better understand available options, potential costs, system reliability, security, and long-term maintenance requirements.

At this time, no final recommendation has been made. Preliminary estimates indicate that the total cost to correct the issue and maintain the District's infrastructure could range between approximately $80,000 and $130,000, depending on the selected solution, hardware needs, licensing requirements, and implementation costs.

Staff will continue evaluating options over the next several months and hopes to bring forward a recommendation and potential action item to the Board once additional information and proposals have been reviewed.

Recommendation: None

Suggested Motion: None

BOARD MEETING
ISSUE SUMMARY

Date: 6-10-2026

Subject: Ivory Development – Center Street and State Street

MIDVALLEY SEWER DISTRICT

Background: Staff is currently reviewing a proposed multi-family development consisting of two residential buildings with approximately 144 dwelling units and commercial units below.

The project requires the relocation and realignment of existing sewer infrastructure. I have been working with the developer and their engineer to review several alignment options and evaluate long-term impacts to the District's sewer system. I have also involved the District Engineer, Dan Woodbury, to assist with the engineering review and analysis.

Staff and the District Engineer have recommended an alternative sewer alignment that better meets District standards, easement requirements, and long-term planning objectives. Discussions with the developer are ongoing as we work through alignment, capacity, and infrastructure requirements.

I will continue to keep the Board informed as the project progresses and a final sewer alignment plan is developed.

MIDVALLEY SEWER DISTRICT
Cash Disbursements
May 2026

Total Cash Disbursements of: $ 321,777.48

Num	Date	Name	Account	Memo	Paid Amount
	05/01/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Direct Deposit Service on 04/28...**	
			Bank & Credit Card Fees	Fee for 2 direct deposit(s) at $1.75 each	-3.50
TOTAL					-3.50
	05/14/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 05/12/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 05/12/2026	-27,645.53
TOTAL					-27,645.53
	05/28/2026	**QuickBooks Payroll Service**	**Cash In Bank - WF**	**Created by Payroll Service on 05/26/2026**	
		QuickBooks Payroll Service	Direct Deposit Liabilities	Created by Payroll Service on 05/26/2026	-27,645.54
TOTAL					-27,645.54
	05/31/2026		**Cash In Bank - WF**	**Service Charge**	
			Bank & Credit Card Fees	Bank and Credit Card Fees	-6,332.21
TOTAL					-6,332.21
ACH-efpts	**05/15/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee Withholdings	-5,280.00
			Fed W/H & FICA Payable	Employee Withholdings	-639.11
			Fed W/H & FICA Payable	Employee Withholdings	-639.11
			Fed W/H & FICA Payable	Employee Withholdings	-2,732.75
			Fed W/H & FICA Payable	Employee Withholdings	-2,732.75
TOTAL					-12,023.72
ACH-eftps	**05/29/2026**	**United States Treasury**	**Cash In Bank - WF**	**Federal Withholding Taxes**	
			Fed W/H & FICA Payable	Employee withholdings	-5,280.00
			Fed W/H & FICA Payable	District match	-639.12
			Fed W/H & FICA Payable	Employee withholdings	-639.12
			Fed W/H & FICA Payable	District match	-2,732.73
			Fed W/H & FICA Payable	Employee withholdings	-2,732.73
TOTAL					-12,023.70
ACH-taps	**05/29/2026**	**UTAH STATE TAX COMMISSION**	**Cash In Bank - WF**	**Utah State Withholding Taxes**	
			UT State Withholding	Employee withholdings	-3,886.00
TOTAL					-3,886.00
ACH-ulgt	**05/12/2026**	**UTAH LOCAL GOVERNMENTS ...**	**Cash In Bank - WF**		
			Life & Disability Insurance	May Accidental Dental Insurance	-7.80
TOTAL					-7.80
ACH-ulgt	**05/12/2026**	**UTAH LOCAL GOVERNMENTS ...**	**Cash In Bank - WF**		
			Liability & Property Insurance	Truck insurance	-260.81
TOTAL					-260.81

MIDVALLEY SEWER DISTRICT
Cash Disbursements
May 2026

Num	Date	Name	Account	Memo	Paid Amount
ACH-urs	**05/29/2026**	**UTAH STATE RETIREMENT**	**Cash In Bank - WF**	**745**	
			Retirement Expense	May retirement	-19,594.79
			401(k) Employee Contrib Payable	Employee withholdings	-1,860.00
			401(k) Employee Loan pmts	Employee withholdings	-2,210.12
			457 - Employee Contribution	Employee withholdings	-150.00
			Roth 401(k)	Employee withholdings	-2,836.66
			Roth 457(b)	Employee withholdings	-2,666.66
			Roth IRA	Employee withholdings	-1,220.00
			URS Employee Contribution	Employee withholdings	-238.20
TOTAL					-30,776.43
13259	**05/01/2026**	**ANSERFONE**	**Cash In Bank - WF**	**Acct # 2217**	
	05/01/2026		Telephone & Internet	May after-hours answering service	-105.00
TOTAL					-105.00
13260	**05/01/2026**	**CASELLE**	**Cash In Bank - WF**	**Acct #: C-11521**	
	05/01/2026		Computers & Software	May billing software support	-290.00
TOTAL					-290.00
13261	**05/01/2026**	**PEHP HEALTH INSURANCE**	**Cash In Bank - WF**	**Acct #: 738 Policy #: AC-2050**	
	05/01/2026		Health Insurance - Employees	May health insurance	-27,213.97
TOTAL					-27,213.97
13262	**05/11/2026**	**ACE RECYCLING & DISPOSAL**	**Cash In Bank - WF**	**Account #: 803150**	
	05/05/2026		Utilities	May dumpster service	-110.39
TOTAL					-110.39
13263	**05/11/2026**	**AFFORDABLE PRINTING**	**Cash In Bank - WF**		
	04/30/2026		Clothing Allowance	Employee ID badges	-200.75
TOTAL					-200.75
13264	**05/11/2026**	**ALLSTREAM**	**Cash In Bank - WF**	**Acct # 906629**	
	05/11/2026		Telephone & Internet	May land-line phone service	-444.64
TOTAL					-444.64
13265	**05/11/2026**	**AT&T MOBILITY**	**Cash In Bank - WF**	**Account: 2872 8608 5147**	
	04/30/2026		Telephone & Internet	April cell phone, iPad, & radio service	-759.70
TOTAL					-759.70
13266	**05/11/2026**	**BLUE STAKES OF UTAH**	**Cash In Bank - WF**	**MDVLYID**	
	04/30/2026		Blue Stakes	April Blue Stakes Notifications	-235.18
TOTAL					-235.18
13267	**05/11/2026**	**ENBRIDGE**	**Cash In Bank - WF**	**4589520000**	
	04/30/2026		Utilities	April natural gas	-235.25
TOTAL					-235.25

MIDVALLEY SEWER DISTRICT
Cash Disbursements
May 2026

Num	Date	Name	Account	Memo	Paid Amount
13268	**05/11/2026**	**FUEL NETWORK**	**Cash In Bank - WF**	**Invoice #: F2609 E00858**	
	04/30/2026		Auto & Truck Expense	April fuel costs	-2,115.91
TOTAL					-2,115.91
13269	**05/11/2026**	**HAYES GODFREY BELL, P.C.**	**Cash In Bank - WF**		
	04/30/2026		Legal Fees	April legal services	-1,728.00
TOTAL					-1,728.00
13270	**05/11/2026**	**HOME DEPOT CREDIT SERVIC...**	**Cash In Bank - WF**		
	04/30/2026		Supplies	Office shelves	-28.56
			Shop Supplies	Front shop supplies	-48.18
TOTAL					-76.74
13271	**05/11/2026**	**K&C CPAS LLC**	**Cash In Bank - WF**		
	05/08/2026		Accounting & Auditing	Audit of 2025 financial statements	-11,700.00
TOTAL					-11,700.00
13272	**05/11/2026**	**LGG INDUSTRIAL**	**Cash In Bank - WF**	**Inv # SD 204131**	
	04/30/2026		Auto & Truck Expense	Shop hose fittings	-36.11
TOTAL					-36.11
13273	**05/11/2026**	**UTOPIA**	**Cash In Bank - WF**	**Customer ID: # 368776**	
	05/05/2026		Telephone & Internet	May internet service	-75.00
TOTAL					-75.00
13274	**05/11/2026**	**WATER STAR USA**	**Cash In Bank - WF**	**Contract #: 100-9297501-001 Inv #: 202179...**	
	04/30/2026		Supplies	April water coolers	-199.98
TOTAL					-199.98
13275	**05/11/2026**	**ZIONS BANKCARD CENTER #0...**	**Cash In Bank - WF**	**Acct #: 0667**	
	05/05/2026		Seminars & Education	UGFOA conference hotel	-488.46
			Supplies	Board meeting meal	-115.15
			Computers & Software	Accounting software annual renewal	-1,936.79
			Computers & Software	Computer security software	-242.76
			Supplies	Entity registration with Lt. Governor office	-25.00
			Computers & Software	ChatGPT subscription	-73.77
			Supplies	Fireproof safe	-555.05
			Seminars & Education	WEAU registration & networking	-325.00
			Computers & Software	Email accounts	-28.00
TOTAL					-3,789.98
13276	**05/12/2026**	**NAPA AUTO PARTS**	**Cash In Bank - WF**	**Acct #16105666**	
	04/30/2026		Auto & Truck Expense	Camera truck supplies	-4.00
TOTAL					-4.00
13277	**05/12/2026**	**SANDY CITY CORPORATION**	**Cash In Bank - WF**	**Invoice: 2604-033**	
	04/30/2026		Postage, Forms, & Delivery	Water meter readings	-54.00
TOTAL					-54.00

MIDVALLEY SEWER DISTRICT
Cash Disbursements
May 2026

Num	Date	Name	Account	Memo	Paid Amount
13278	**05/12/2026**	**WELLS FARGO #0551**	**Cash In Bank - WF**	**Acct # 0551**	
	04/30/2026		Auto & Truck Expense	Camera truck work light	-12.88
			Shop Supplies	Shop drinks and kitchen supplies	-113.21
			Supplies	Admin drinks and kitchen supplies	-113.21
			Shop Supplies	Operator award dinner	-58.02
			Shop Supplies	Operator certification renewal	-150.00
			Seminars & Education	WEAU conference hotel	-754.37
			Shop Supplies	Shop supplies	-6.00
TOTAL					-1,207.69
13279	**05/12/2026**	**WELLS FARGO #3523**	**Cash In Bank - WF**	**Acct # 3523**	
	04/30/2026		Auto & Truck Expense	Truck bed mat	-99.95
			Trucks & Equipment	Camera truck parts	-33.70
			Property & Equipment	Admin door bottom sweeps	-64.28
			Computers & Software	Cloud storage	-0.99
TOTAL					-198.92
13280	**05/12/2026**	**WELLS FARGO #4777**	**Cash In Bank - WF**	**Acct # 4777**	
	04/30/2026		Computers & Software	Truck software subscription	-19.34
			Supplies	Employee appreciation luncheon	-128.26
TOTAL					-147.60
13281	**05/12/2026**	**CATHY SPUCK**	**Cash In Bank - WF**	**Refund of credit balance on acct #32094**	
			Accounts Receivable - Customers	Refund of credit balance on acct #32094	-179.45
TOTAL					-179.45
13282	**05/12/2026**	**MALKA OR**	**Cash In Bank - WF**	**Refund on acct #1.4045**	
			Accounts Receivable - Customers	Refund on acct #1.4045 as not connected	-885.60
TOTAL					-885.60
13283	**05/14/2026**	**SOUTH VALLEY WATER RECL...**	**Cash In Bank - WF**		
			Sewage Treatment Expenses	May sewage treatment expense	-145,301.00
			Sewage Treatment Expenses	April YDM meter billings	-37.55
TOTAL					-145,338.55
13284	**05/20/2026**	**FCF BENEFITS & ADMINISTRA...**	**Cash In Bank - WF**		
			Other Employee Benefit Expenses	Admin fee	-75.00
			Flexible Spending	Employee withholdings	-1,566.62
TOTAL					-1,641.62
13285	**05/26/2026**	**MIDVALE CITY CORPORATION**	**Cash In Bank - WF**	**Acct # 4.4026.00**	
	05/26/2026		Utilities	May water & storm drain & streetlight	-282.55
TOTAL					-282.55
13286	**05/26/2026**	**PEHP LIFE AD&D**	**Cash In Bank - WF**	**Account # 738**	
	05/20/2026		Life & Disability Insurance	May Life and AD&D insurance	-466.42
TOTAL					-466.42
13287	**05/26/2026**	**PEHP LTD PROGRAM**	**Cash In Bank - WF**	**Acct # 738**	
	05/25/2026		Life & Disability Insurance	May long-term disability insurance	-587.01
TOTAL					-587.01

MIDVALLEY SEWER DISTRICT
Cash Disbursements
May 2026

Num	Date	Name	Account	Memo	Paid Amount
13288	**05/26/2026**	**ROCKY MOUNTAIN POWER**	**Cash In Bank - WF**	**Acct # 32065636-001 5**	
	05/26/2026		Utilities	May power	-502.01
TOTAL					-502.01
50126	**05/04/2026**	**CATHY M KINGSBURY**	**Cash In Bank - WF**		
	05/04/2026		Health Insurance - Retire Reimb	May insurance reimbursement	-162.09
TOTAL					-162.09
50226	**05/04/2026**	**SONDRA F. SMITH**	**Cash In Bank - WF**		
	05/04/2026		Health Insurance - Retire Reimb	May insurance reimbursement	-198.13
TOTAL					-198.13

BOARD MEETING
ISSUE SUMMARY

Date: 06-10-2026

Subject: Credit Card Processing Fees and Cost Recovery Options

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Background: The District currently allows customers to pay utility bills using credit and debit cards through Xpress Bill Pay and Chase Paymentech. While this service provides convenience to customers, the associated processing costs have increased significantly as electronic payment usage continues to grow.

From January 2025 through April 2026, the District processed an average of approximately $122,000 per month in card payments, with monthly processing fees ranging from approximately $2,200 to $4,700. Current trends indicate that annual processing costs could exceed $50,000 if the District continues to absorb all fees. Credit card transactions represent most of the payment volume and carry an average processing cost of approximately 3.1%, while debit card transactions average between 1.1% and 1.3%.

District staff is currently conducting an in-house case study to evaluate the financial impact of these processing costs and identify potential options for recovering a portion of the fees. The study includes reviewing industry practices among utilities and local governments, evaluating customer impacts, and assessing the feasibility of various cost recovery methods.

Potential options being reviewed include customer-paid convenience fees, flat transaction fees.

This item is presented for Board information and discussion. Staff will continue their evaluation and may return to the Board with recommendations for consideration at a future meeting.

Recommendation: None

Suggested Motion: None

BOARD MEETING
ISSUE SUMMARY

Date: June 10, 2026

Subject: Certified Tax Rate Adoption

MIDVALLEY SEWER DISTRICT

Background:

Each year, Utah law requires the District to establish and report its certified tax rate on or before June 22. The certified tax rate is used by Salt Lake County to levy property taxes on property located within the District.

The Salt Lake County Auditor calculates the District's certified tax rate in accordance with Utah Code and guidance from the Utah State Tax Commission. The certified tax rate is designed to generate approximately the same amount of property tax revenue as the prior year, excluding revenue attributable to eligible new growth. Because taxable value within the District has increased, the certified tax rate for tax year 2026 is expected to decrease from the prior year's rate while generating substantially the same property tax revenue, excluding new growth.

Recommendation: Staff recommends that the Board adopt the certified tax rate for tax year 2026, as calculated by the Salt Lake County Auditor and published by the Utah State Tax Commission on TaxRates.Utah.gov, upon publication, for purposes of levying property taxes within the District for tax year 2026.

Suggested Motion: I move that the Midvalley Sewer District Board of Trustees adopt Resolution 26-06-10, *A Resolution Adopting the Certified Tax Rate for the Midvalley Sewer District for Tax Year 2026*, authorizing and directing the District to utilize the certified tax rate, upon its calculation by the Salt Lake County Auditor and publication by the Utah State Tax Commission on TaxRates.Utah.gov, for the purpose of levying property taxes within the District for tax year 2026.

MIDVALLEY
SEWER DISTRICT

RESOLUTION 26-06-10

A RESOLUTION ADOPTING THE CERTIFIED TAX RATE FOR THE
MIDVALLEY SEWER DISTRICT FOR TAX YEAR 2026

WHEREAS, the Midvalley Sewer District has, in accordance with law, adopted its budget for 2026, and

WHEREAS, Utah law requires the District to adopt and report a certified tax rate for tax year 2026 for the purpose of levying property taxes within the District, and

NOW, THEREFORE, BE IT RESOLVED, that the Midvalley Sewer District, acting by and through its Board of Trustees, hereby adopts and authorizes the use of the certified tax rate as calculated by the Salt Lake County Auditor's Office and published on TaxRates.Utah.gov, for the purpose of levying taxes within the District for tax year 2026.

BE IT FURTHER RESOLVED that the District shall report the adopted certified tax rate, when available and as calculated by the Salt Lake County Auditor's Office, through the District's account at TaxRates.Utah.gov, and that a copy of this Resolution shall be delivered to the Salt Lake County Auditor.

MIDVALLEY SEWER DISTRICT

By:________________________________

Blake Roemmich
Chair, Board of Trustees

ATTEST:

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Brent Christensen
District Clerk

Development in the District

Year plans submitted	Name	Address/location	Total Connections	Comments
2023	Midvale Mills Phase 2	264 E 8000 S	48	Still under construction 4/26
2023	Midvale Mills Phase 3	264 E 8000 S	11	No Construction yet 4/26
2022	Woodhaven	7635 S 300 E	24	8 unit complete, no occupancy 4/26
2023	Cottages at 7240	7240 S 525 E	4	units completed some occupied 4/26
2023	MADD Apartments	7488 S. Casa Blanca Dr	8	buildings under construction, no occupancy yet 4/26
2024	Torson Residence	972 E. Casa Roja St	1	building still under construction 4/26
2025	KV Larsen Sub	963 E. 8600 So.	8	Pipe & Manholes in building under construction 4/26
2024	Ottoson Duplex	461 E 7200 S	2	Still under Construction 4/26
2025	Trailside Reserve	6766 S. 300 E.	27	units still under construction 1/26
2025	Midvale Townhomes	7309 S. 180 W.	224	under construction, main line being installed 4/26
2025	Charlottes Fields Sub	6755 So Perrine Dr.	8	laterals connected units under construction 4/26
2025	Latitude 40 Sub	160 E. 7200 So.	18	Still under Construction 4/26
2025	Aaron Condos	7444 So State	28	buildings under construction 4/26
2025	Tate Wood Sub.	7800 So. 489 E.	1	Tied in lateral 4/26
2025	First Watch Restaurant	924 Fort Union Blvd	1	No Construction yet 4/26
2025	Office Building	7865 So 700 E	1	No Construction 4/26
2025	Sharp Sub	7615 So 120 E	3	Connections done/ Construction started 4/26
2026	Bordeaux Duplex	852 E Bordeaux Dr	2	construction started 4/26
2026	Take 5 Oil Changers	39 W 7200 S	1	Plans Received, No Construction Yet 4/26
2026	Lotus Embers	195 W 7200 S	106	Notified us they plan to develop in Jun-July 4/26
2026	Hubert Flag Lot	910 E 7800 S	1	notified of plan, no plans submitted yet 4/26
2026	McDougal Flag Lot	300 E 8080 So	1	Plans Submitted 5/26
	Total		**528**	