



**SANDY SUBURBAN IMPROVEMENT DISTRICT
BOARD MEETING AGENDA
8855 SOUTH 700 WEST, SANDY, UTAH
[ANCHOR LOCATION]
THURSDAY, JUNE 18TH 2026 AT 12:00 P.M.**

1. Call to Order
2. Public Hearing/Ceremonies/Presentation/Public Comments

A. 2025 Audit Presentation – Squire & Co, PC

3. Business

A. Consideration of Resolution No. 26-06-18-01

A RESOLUTION ACCEPTING THE SANDY SUBURBAN IMPROVEMENT DISTRICT AUDIT REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025.

B. Consideration of Resolution No. 26-06-18-02

A RESOLUTION OF THE SANDY SUBURBAN IMPROVEMENT DISTRICT ADOPTING A TAX RATE FOR THE PURPOSE OF LEVYING TAXES WITHIN THE DISTRICT FOR THE YEAR 2026.

C. Consideration of Resolution No. 26-06-18-03

A RESOLUTION OF THE SANDY SUBURBAN IMPROVEMENT DISTRICT AMENDING THE FISCAL YEAR 2026 BUDGET.

4. Discussion and/or Action Items
5. Administration Report
6. Consent Items
7. Other Business

8. Closed Meeting [if necessary] for purpose(s) described in U.C.A. 52-4-205.

9. Notice of Future Public Meetings: Thursday, August 13th 2026 at 5:30 p.m. This date is subject to change.

10. Adjournment

This may be an electronic meeting. The Anchor location shall be the address listed above.

The order of agenda items may be changed at the discretion of the Trustees. In compliance with the American with Disabilities Act, individuals needing special accommodations, including auxiliary communications aids and services, during these meetings should notify the ADA Coordinator at least three working days prior to the meeting. The District does not discriminate on the basis of age, color, disability, national origin, pregnancy, race, religion, or sex.

RESOLUTION NO. 26-06-18-01

**A RESOLUTION ACCEPTING THE SANDY SUBURBAN IMPROVEMENT DISTRICT
AUDIT REPORT FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025**

WHEREAS, UTAH CODE ANN. § 51-2a-201 requires political subdivisions of the State of Utah to cause an audit to be made of their accounts by a competent certified public accountant; and

WHEREAS, the Sandy Suburban Improvement District (“SSID”) Board of Trustees contracted with SQUIRE & COMPANY, PC, an independent, certified public accounting and consulting firm, to perform such an audit for the fiscal year ended December 31, 2025, and to issue its report to the SSID Board of Trustees; and

WHEREAS, SQUIRE & COMPANY, PC conducted an audit of the financial statements of SSID for the year ended December 31, 2025, and did issue a report for said audit; and

WHEREAS, the SSID Board of Trustees did review the audit report, as attached to this Resolution as “Exhibit A,” and incorporated herein by this reference, and are familiar with its contents.

NOW, THEREFORE, BE IT RESOLVED by the SSID Board of Trustees that the Board hereby accepts the audit for the fiscal year ended December 31, 2025, and the audit report as prepared and submitted by SQUIRE & COMPANY, PC.

BE IT FURTHER RESOLVED as follows:

- 1) That all officers and employees of SSID are hereby directed to take all actions necessary and appropriate to effectuate the provisions of the audit report; and
- 2) That the SSID Board of Trustees hereby authorizes the Chair of the Board to execute this Resolution.

APPROVED AND ADOPTED this ____ day of _____, 2026.

SANDY SUBURBAN IMPROVEMENT DISTRICT

By: _____
SCOTT HARRINGTON, CHAIR

Attest:

Clerk

RESOLUTION NO. 26-06-18-02

**AMENDED AND RESTATED RESOLUTION ADOPTING A TAX RATE FOR
THE PURPOSE OF LEVYING TAXES WITHIN THE DISTRICT FOR THE
YEAR 2026**

WHEREAS, the Sandy Suburban Improvement District has, according to Utah law, adopted a budget for the year 2026; and

WHEREAS, it is the duty of the Board of Trustees of the District to adopt a tax rate for the purpose of providing necessary funds to meet the District's budget obligation.

NOW, THEREFORE, BE IT RESOLVED, that Sandy Suburban Improvement District, acting by and through its Board of Trustees, does hereby set, establish, and adopt a tax rate of .000249 for the purpose of levying taxes within the District for the year 2026.

BE IT FURTHER RESOLVED, that a copy of this Resolution and any other related worksheets or documentation be delivered to the Salt Lake County or State Auditor.

APPROVED AND ADOPTED this ____ day of _____, 2026.

SANDY SUBURBAN IMPROVEMENT DISTRICT

By: _____
SCOTT HARRINGTON, CHAIR

Attest:

Clerk

Sandy Suburban Improvement District
2026 Certified Tax Rate Analysis

Certified rate:

2026	=	0.000249
2025	=	0.000392
2024	=	0.000402

Certified rate revenue:

2026	=	\$ 1,869,036
2025	=	\$ 2,882,648
2024	=	\$ 2,844,722

Property tax for operations (excluding bond payments):

2026	=	\$ 1,869,036
2025	=	\$ 1,862,370
2024	=	\$ 1,852,086

Budgeted property tax revenue will decrease by \$130,964

RESOLUTION NO. 26-06-18-03

**A RESOLUTION OF THE SANDY SUBURBAN IMPROVEMENT
DISTRICT AMENDING THE FISCAL YEAR 2026 BUDGET**

WHEREAS, The Sandy Suburban Improvement District (hereinafter “District”) provides sewer collection, transmission, and treatment services to residents and businesses within the boundaries of the District; and

WHEREAS, The District is required to establish and adopt an annual budget through which it will provide the above services; and

WHEREAS, The District adopted the 2026 Annual Budget on November 13, 2025; and

WHEREAS, the 2026 Annual Budget contained estimates regarding the Certified Tax Rate; and

WHEREAS, Salt Lake County has now provided the actual Certified Tax Rate for 2026; and

WHEREAS, The Board of Trustees of the District now desire to amend, by resolution, the budget for the 2026 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Sandy Suburban Improvement District as follows:

Section 1. That the Amended 2026 Budget for the Sandy Suburban Improvement District, attached hereto as “Exhibit A” and incorporated herein by reference, is hereby adopted.

Section 2. This Resolution shall be effective upon passage and posting as required by law.

APPROVED AND ADOPTED this ____ day of _____, 2026.

SANDY SUBURBAN IMPROVEMENT DISTRICT

By: _____
SCOTT HARRINGTON, CHAIR

Attest:

Clerk

Amended 2026 Budget

“EXHIBIT A”

**Sandy Suburban Improvement District
2026 Amended Budget**

	Adopted Budget	Amendments	Amended Budget
Sewer service fees	3,400,000		3,400,000
Property taxes	2,000,000	(130,964)	1,869,036
Property taxes - RDA	(200,000)		(200,000)
Interest income	1,090,000		1,090,000
Total revenues	6,290,000	(130,964)	6,159,036
Line maintenance	168,000		168,000
Vehicle expense	44,000		44,000
Bldg/ground maint.	101,600		101,600
Safety	3,400		3,400
Blue stakes	7,000		7,000
IT department	92,800		92,800
Salaries	2,129,100		2,129,100
Employee benefits	650,000		650,000
Legal & lobbying	55,000		55,000
Audit & accounting	21,650		21,650
Office expense	80,000		80,000
Bank/credit card fees	43,000		43,000
Insurance	660,000		660,000
Retirement benefits	360,000		360,000
Engineering	-		-
Utilities	51,000		51,000
Telephone	33,000		33,000
Advertising	2,500		2,500
Dues & subscriptions	16,000		16,000
Postage	46,000		46,000
Training	25,000		25,000
Election expenses	-		-
Contingency fund	30,000		30,000
Trustee fees	40,000		40,000
Repair sewer lines	50,000		50,000
SVWRF O&M	3,100,000		3,100,000
Bond agent fees	-		-
Claims - self ins.	50,000		50,000
Depreciation expense	800,000		800,000
Debt service	-		-
Property taxes - RDA	(200,000)		(200,000)
Transfer to (from) reserves	-	(1,137,630)	(1,137,630)
Total expenditures	8,459,050	(1,137,630)	7,321,420
Net budget	(2,169,050)	1,006,666	(1,162,384)