



South Davis Sewer District

Mailing Address:
PO Box 140111 • Salt Lake City, Utah 84114-0111

Office Location:
1800 West 1200 North • West Bountiful, Utah 84087

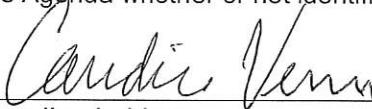
Phone (801) 295-3469 • Fax (801) 295-3486

NOTICE OF BOARD OF TRUSTEES REGULAR MEETING SOUTH DAVIS SEWER DISTRICT 1800 WEST 1200 NORTH WEST BOUNTIFUL, UTAH

PUBLIC NOTICE is hereby given that the Board of Trustees of the South Davis Sewer District, Davis County, Utah, will hold a regular Public Meeting on 15 October 2026, commencing at 5:00 p.m. at 1800 West 1200 North, West Bountiful, Utah. Remote meeting attendance will be made available electronically (ZOOM) or by telephone call-in. See instructions for Electronic Meeting Participation at the end of this Agenda. The Agenda for the meeting consists of the following:

1. Open Meeting
2. Public Comments - Provide name, City of residence and limit response to Two Minutes
3. Approval of Minutes
4. Budget Report
5. Investment Report
6. Approval of Disbursements
7. Approval of Sewer Line Agreements
8. Approval of Sewer Line Easements
9. Approval of Sewer Line Deeds
10. Consideration of Resolution No. 187 providing for the issuance of not more than \$25,000,000 of Combined Utility System Revenue Bonds and providing for related matters
11. Appoint Auditor - 2026 Audit
12. North Plant Rehabilitation and Nutrient Removal Project - Aqua Engineering Report
13. Wasatch Resource Recovery (WRR) Project - Report
14. Financial Model - Discussion
15. Consider Engineering Committee Recommendations for the Proposed 2027 Tentative Budget
16. Consider Personnel Committee Recommendations for the Proposed 2027 Tentative Budget
17. Review and Adopt Tentative Budget for 2027
18. Set Public Hearing to Adopt 2027 Budget (12/3/26)
19. General Manager's Report
20. Next Meeting Scheduled: 19 November 2026, 5:00 p.m.
21. Dismissal

Board action may be taken on any item listed on the Agenda whether or not identified as an action item.


Candice L. Venn
Clerk

The South Davis Sewer District does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services. If you are planning to attend this public meeting and due to a disability, need assistance in understanding or participating in the meeting, please notify the District at least two (2) days in advance of the meeting and we will try to provide the required assistance. The person to contact for assistance is Susanne Monsen at 801.295.3469.

Electronic Meeting Participation

Contact Lanese Hendrickson at 801.295.3469 for a Zoom invitation.

SOUTH DAVIS SEWER DISTRICT
BOARD OF TRUSTEES
REGULAR MEETING
17 September 2026

The Board of Trustees of the South Davis Sewer District, Davis and Salt Lake Counties, met in regular session at 5:00 p.m. at the District Office located at 1800 West 1200 North, West Bountiful, Utah, with the following members present:

Howard Burningham	Chair
Ryan Westergard	Vice-Chair
Len Arave	Trustee (via Zoom)
Gina Hirst	Trustee (via Zoom)
Brian Horrocks	Trustee
Matt Murri	Trustee
Ken Romney	Trustee

Others meeting with the Board:

Matt Myers	General Manager/Treasurer
Lanese Hendrickson	Asst General Manager
Susanne Monsen	Asst Gen Manager/Asst Clerk
Candice Venn	Acting Accountant/Clerk
Ron Mortensen	Resident, Bountiful

1. OPEN MEETING:

The Chair called the meeting to order at 5:00 p.m.

2. PUBLIC COMMENTS:

None

3. APPROVAL OF MINUTES:

The Chair asked for comments of the regular Board Meeting held 20 August 2026. After consideration motion was made by Ryan Westergard seconded by Len Arave to accept the Minutes as presented. Motion carried with Trustees Burningham, Westergard, Arave, Horrocks and Romney voting "aye".

4. BUDGET REPORT:

The unaudited Budget Report ending August/2026 was presented for review. The combined Revenue Budget has received 77% in revenues. The Collection System is 58% expended; Treatment Plants are 51% expended; Industrial Pretreatment is 63% expended; Capital Expansion is 37% expended; Water Quality Group (JR/FB) is 42% expended; OU2 Remediation is 46% expended; Water Quality Group (UT LK) is 42% expended; and General & Admin is 58% expended. The budget ratio to calendar months is 67%.

5. INVESTMENT REPORT:

Current investments (August/2026) are maintained by Zions Bank, Public Treasurers Investment Fund (PTIF) and Meeder Investment Management. Zions Trust held approximately \$14.8 million at an interest rate of 3.9368% (funds are with PTIF); PTIF held approximately \$24.5 million at an interest rate of 3.9368%; and Meeder held approximately \$2.1 million at an interest rate of 3.9845%.

6. APPROVAL OF DISBURSEMENTS:

Trustees reviewed Zions Bank check numbers 37883, 37891, 37894, 37906, 37907 and 37915. After further consideration motion was made by Brian Horrocks seconded by Ryan Westergard to accept the Disbursements as presented. Motion carried unanimously with Trustees Burningham, Westergard, Arave, Hirst, Horrocks, Murri and Romney voting "aye".

7. CONSIDER BYLAWS UPDATE:

Recommended updates were reviewed by the Board including updating our status from a local district to a special district, Trustee Fidelity Bonds to Crime Insurance, updating Chairman and Vice-Chairman terminology to Chair and Vice-Chair, allowing direct deposit, wire transfers and other electronic payment authorizations and procedures and allowing disbursements to vendors by electronic funds transfer (EFT), automated clearing house (ACH) transfers and other means as appropriate in addition to payment by check.

Motion was made by Ryan Westergard seconded by Matt Murri to adopt the updated Bylaws as presented. Motion carried unanimously via a roll call vote with Trustees Burningham, Westergard, Arave, Hirst, Horrocks, Murri and Romney voting "aye".

8. CONSIDER 2027 CURED-IN-PLACE-PIPE (CIPP) CONTRACT:

The District held a bid opening for its "Miscellaneous Cured-In-Place Pipe Lining Projects (2027)" bid on September 2, 2026. Four bids were received for the work.

Under the District's contract documents and based on discussions with legal counsel, the District is not required to accept the lowest bid and may evaluate bidders based on both responsiveness and reasonableness. Staff prepared a written determination of non-responsibility for the low bidder based on significant quality control and workmanship issues experienced on two previous District projects. Staff noted that similar issues occurred on both projects, involving different years and crews, indicating a pattern rather than isolated incidents.

Although the second-lowest bid is approximately \$80,000 higher, staff recommended awarding the contract to the second-lowest bidder, Vortex Infrastructure Solutions, a contractor with whom the District has previously worked successfully and whose work has consistently met the District's quality expectations.

Motion was made by Gina Hirst seconded by Brian Horrocks to award the 2027 CIPP bid to Vortex in the amount of \$472,995.00. Motion carried unanimously with Trustees Burningham, Westergard, Arave, Hirst, Horrocks, Murri and Romney voting "aye".

9. CONSIDER ODOR CONTROL PURCHASES FOR WASATCH RESOURCE RECOVERY (WRR):

Opal Fuels is proceeding with odor mitigation projects at WRR, funded in part through the \$2 million previously authorized by the Board. Biofilter rehabilitation is tentatively scheduled for completion in October.

Work is also proceeding to address a tank believed to be a significant source of odors. Opal has developed plans to replace the failing tank, allowing the tank to be subsequently rehabilitated. As the primary operator of WRR, Opal is overseeing the tank project. The replacement tank is expected to address odor concerns while improving overall operations and profitability. The District has paid some initial biofilter rehabilitation costs, and Opal has requested direct District payment of engineering and material costs related to the tank project to Great Basin Industrial. Additional payments will be made as work progresses, not to exceed the \$2 million authorized by the Board.

Motion was made by Brian Horrocks seconded by Ryan Westergard to approve the partial payment of the tank project to Great Basin Industrial in the amount of \$550,997.60. Motion carried unanimously with Trustees Burningham, Westergard, Arave, Hirst, Horrocks, Murri and Romney voting "aye".

10. SEWER SERVICE FEE INCREASE - DISCUSSION:

Matt Myers reported that, based on available bond proceeds and current spending levels, funding for North Plant Upgrades is projected to be expended by the end of January at which time we will need to have a final bond to complete the project in place. A draft calendar of bonding events and key dates was presented.

It was noted that Standard & Poor's (S&P) considers governance commitment to increasing sewer service fees as part of its bond rating evaluation. A rating discussion with S&P is scheduled for December 15th, with the rating expected to be delivered on January 7th. Since a Truth in Taxation Hearing is already scheduled for December 3rd, staff recommended targeting the November Board Meeting for the public hearing on the proposed sewer service fee increases ahead of the ratings discussion with S&P.

The proposed rate structure remains under review and currently contemplates a 30% to 40% increase in the unit rate for commercial excess water usage, along with an approximately \$2 monthly increase in sewer service fees.

11. NORTH PLANT REHABILITATION AND NUTRIENT REMOVAL PROJECT - REPORT:

Primary Clarifier No. 3 was taken offline to facilitate piping modifications associated with the new primary clarifier, as well as sandblasting and coating of the mechanism. Alder brought the clarifier back online for a short period, but it was subsequently removed from service again to allow for adjustments to the scrapers, which were dragging along the bottom. Staff anticipates the clarifier will be back in service soon.

Good progress is being made on the new digester and significant electrical work is currently underway project-wide.

With the homes now vacated, staff is evaluating adjustments to fencing placement to ensure the site is properly secured following construction.

A. OUTFALL LINE CHANGE ORDER - REPORT.

At its regular meeting in February, the Board approved a change order related to the outfall line replacement in an amount of \$234,179.00. At the time, the work was identified as Change Order No. 8, but it was submitted as an RFP and was never formally assigned a change order number. Change Order No. 8 was subsequently assigned to other work and the outfall line work will therefore be designated a different change order number. The change order is expected to be received shortly in an amount less than the amount previously approved by the Board and will be executed by staff.

B. LANDSCAPING - DISCUSSION.

The sprinkling system at the North Plant is no longer working due to construction activities. In an effort to conserve water, staff recommends that when construction is complete, rather than landscaping with lawn that rock and gravel be used. Trustees agreed with this approach.

C. PROGRESS TOUR OF NORTH PLANT.

As temperatures cool staff would like to hold a tour for Trustees to see first-hand the construction progress of the North Plant upgrades. This will be scheduled just prior to the October Board Meeting.

12. UTAH ASSOCIATION OF SPECIAL DISTRICTS - APPOINT MEMBER AND ALTERNATE:

After consideration motion was made by Ryan Westergard seconded by Ken Romney to appoint Howard Burningham as Member and Matt Myers as Alternate Member. Motion carried unanimously with Trustees Burningham, Westergard, Arave, Hirst, Horrocks, Murri and Romney voting "aye".

13. SCHEDULE ADDITIONAL DECEMBER BOARD MEETING:

With new changes to Utah State Statutes, entities cannot hold a regular business meeting on the same day as a Truth-In-Taxation Hearing. This means the December Board Meeting can only include the Truth-In-Taxation Public Hearing and 2027 Budget Adoption Public Hearing. After some discussion the Board decided to cancel an additional meeting in December.

14. GENERAL MANAGER'S REPORT:

A. 2027 BUDGET - SCHEDULE ENGINEERING COMMITTEE MEETING.

The Engineering Committee (Chair/Gina Hirst; Brian Horrocks, Ken Romney) is scheduled to meet at the District's Office on Tuesday, 9/22/26, 11:30 am-1:00 pm. This will be a lunch meeting.

B. 2027 BUDGET - SCHEDULE PERSONNEL COMMITTEE MEETING.

The Personnel Committee (Chair/Ryan Westergard; Len Arave, Matt Murri) is scheduled to meet at the District's Office on Tuesday, 9/29/26, 12:00 pm-1:00 pm. This will be a lunch meeting.

C. RECENT INSURANCE CLAIMS.

The District has experienced a couple of insurance claims in the past few months. An auto accident involving one of our superintendent's trucks was caused by another driver. The District should be receiving a check soon covering the replacement cost for this damaged vehicle.

The District also filed a claim with our insurance regarding theft of the cable leads on some large pumps being stored for the North Plant Expansion Project. Security cameras in the area could not determine when the theft took place or who caused the damage.

D. ANNUAL LEGISLATIVE BREAKFAST.

The Water Quality Group sponsored its annual legislative breakfast earlier this week. The breakfast was well attended and gave opportunity for sponsors to meet with legislators and discuss wastewater concerns.

15. NEXT MEETING SCHEDULED:

The next regular meeting has been scheduled for Thursday, 15 October 2026, 5:00 p.m.

16. DISMISSAL:

The Chair declared the meeting adjourned at 6:16 p.m.

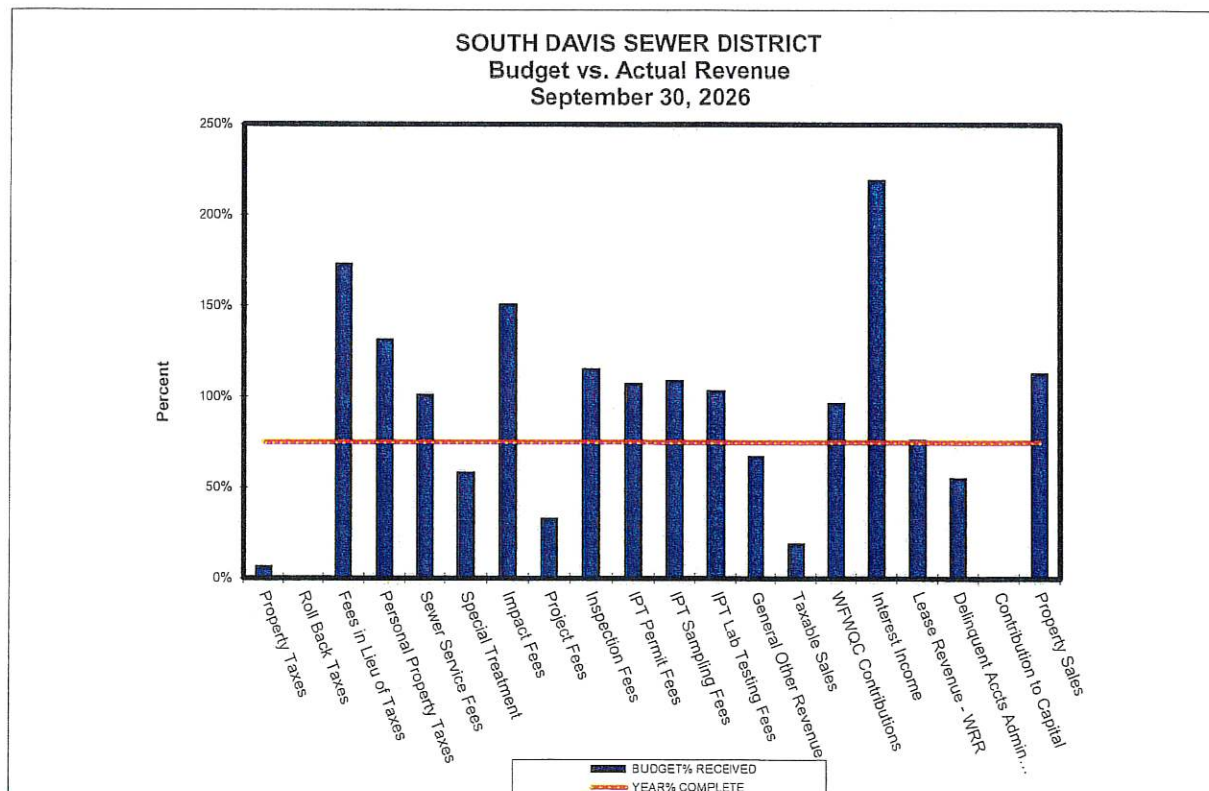
Chair, Board of Trustees

Clerk

SOUTH DAVIS SEWER DISTRICT
Consolidated Revenue Budget Report (Unaudited)
For the Fiscal Periods Ending September 30, 2026

	ACTUAL	BUDGET	VARIANCE OVER(UNDER)	BUDGET% RECEIVED	YEAR% COMPLETE	ACTUAL% BUDGET USED
Property Taxes	\$ 393,348	\$ 6,000,000	\$ (5,606,652)	7%	75%	2%
Roll Back Taxes		2,000	(2,000)	0%	75%	0%
Fees in Lieu of Taxes	233,555	135,000	98,555	173%	75%	1%
Personal Property Taxes	564,773	430,000	134,773	131%	75%	3%
Sewer Service Fees	14,632,149	14,500,000	132,149	101%	75%	75%
Special Treatment	466,464	800,000	(333,536)	58%	75%	2%
Impact Fees	301,496	200,000	101,496	151%	75%	2%
Project Fees	16,500	50,000	(33,500)	33%	75%	0%
Inspection Fees	13,820	12,000	1,820	115%	75%	0%
IPT Permit Fees	7,500	7,000	500	107%	75%	0%
IPT Sampling Fees	21,738	20,000	1,738	109%	75%	0%
IPT Lab Testing Fees	41,326	40,000	1,326	103%	75%	0%
General Other Revenue	187,997	280,000	(92,003)	67%	75%	1%
Taxable Sales	380	2,000	(1,620)	19%	75%	0%
WFWQC Contributions	675,000	700,000	(25,000)	96%	75%	3%
Interest Income	1,425,304	650,000	775,304	219%	75%	7%
Lease Revenue - WRR	32,004	42,000	(9,996)	76%	75%	0%
Delinquent Accts Admin Fees	71,775	130,000	(58,225)	55%	75%	0%
Contribution to Capital		100,000	(100,000)	0%	75%	0%
Property Sales	338,665	300,000	38,665	113%	75%	2%
TOTAL REVENUE	\$ 19,423,793	\$24,400,000	\$ (4,976,207)	80%	75%	100%

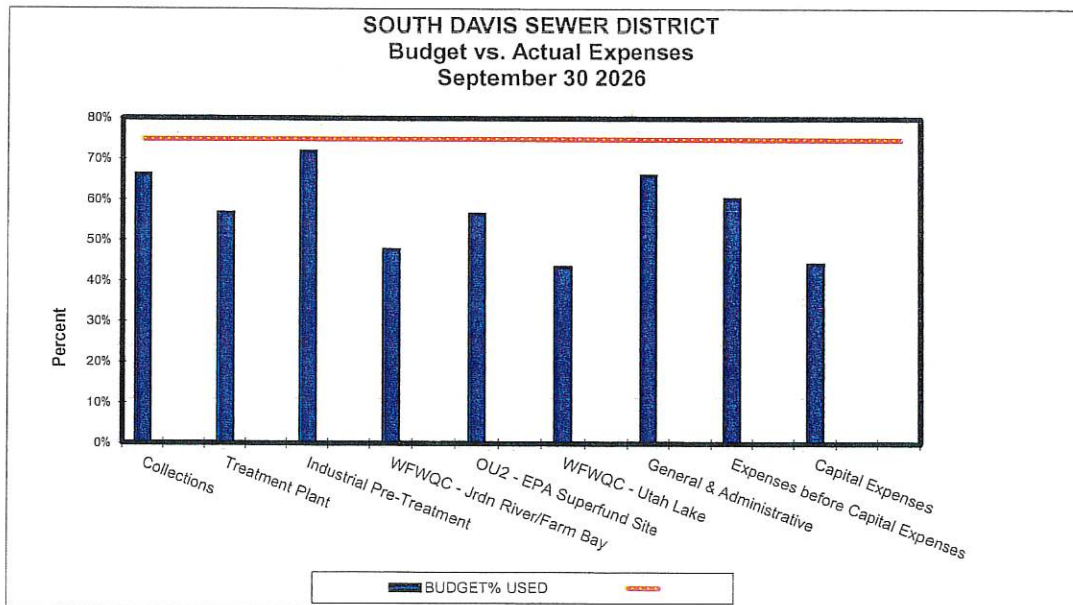
Accounting for 75% of the Budget Year.



SOUTH DAVIS SEWER DISTRICT
Consolidated Expense Budget Report (Unaudited)
For the Fiscal Year Ended September 30, 2026

	ACTUAL	BUDGET	VARIANCE OVER(UNDER)	BUDGET% USED	YEAR% COMPLETE	ACTUAL% BUDGET USED
Collections	\$ 1,837,656	\$ 2,767,000	\$ (929,344)	66%	75%	6%
Treatment Plant	3,705,842	6,520,000	(2,814,158)	57%	75%	12%
Industrial Pre-Treatment	190,394	264,500	(74,106)	72%	75%	1%
WFWQC - Jrdn River/Farm Bay	254,623	531,000	(276,377)	48%	75%	1%
OU2 - EPA Superfund Site	71,927	126,788	(54,861)	57%	75%	0%
WFWQC - Utah Lake	93,052	213,000	(119,948)	44%	75%	0%
General & Administrative	1,768,257	2,670,000	(901,743)	66%	75%	6%
Expenses before Capital Expenses	7,921,750	13,092,288	(5,170,538)	61%	75%	27%
Capital Expenses	21,956,893	49,425,000	(27,468,107)	44%	75%	73%
TOTAL EXPENSES	\$ 29,878,642	\$ 62,517,288	\$ (37,809,184)	48%	75%	100%

Accounting for 75% of the budget year



10/08/26
17:06:07

SOUTH DAVIS SEWER DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 9 / 26

Page: 1 of 1
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
5300 REVENUE FUND						
310000 TAXES						
311000	Property Taxes	167,204.74	393,348.32	6,000,000.00	5,606,651.68	7 %
311010	Roll Back Taxes	0.00	0.00	2,000.00	2,000.00	0 %
311020	In Lieu of Taxes	26,497.83	233,554.90	135,000.00	-98,554.90	173 %
311030	Personal Property Taxes	118,290.21	564,772.91	430,000.00	-134,772.91	131 %
	Account Group Total:	311,992.78	1,191,676.13	6,567,000.00	5,375,323.87	18 %
340000 Charges for Services						
343030	Sewer Service Fees	3,026.00	14,632,148.84	14,500,000.00	-132,148.84	101 %
343031	Special Treatment	0.00	466,464.43	800,000.00	333,535.57	58 %
343033	Impact Fees-District	20,850.50	301,495.68	200,000.00	-101,495.68	151 %
343035	Project Fees	0.00	16,500.00	50,000.00	33,500.00	33 %
343036	Inspection Fees	1,020.00	13,819.75	12,000.00	-1,819.75	115 %
343037	IPT Permit Fees	0.00	7,500.00	7,000.00	-500.00	107 %
343038	IPT Sampling Fees	2,600.00	21,738.00	20,000.00	-1,738.00	109 %
343039	IPT Lab Testing Fees	6,352.50	41,325.50	40,000.00	-1,325.50	103 %
343040	General Other Revenue	3,032.50	187,997.38	280,000.00	92,002.62	67 %
343041	Taxable Sales	46.62	379.61	2,000.00	1,620.39	19 %
343044	WWFQC Contributions - Operations	25,000.00	675,000.00	700,000.00	25,000.00	96 %
	Account Group Total:	61,928.12	16,364,369.19	16,611,000.00	246,630.81	99 %
370000 INVESTMENT/PENALTY						
371010	Interest Income	158,917.77	1,425,304.21	650,000.00	-775,304.21	219 %
371011	Lease Revenue - WRR	3,584.00	32,004.00	42,000.00	9,996.00	76 %
371020	Delinquent Accounts Admin Fee	250.00	71,775.00	130,000.00	58,225.00	55 %
371030	Contribution to Capital	0.00	0.00	100,000.00	100,000.00	0 %
	Account Group Total:	162,751.77	1,529,083.21	922,000.00	-607,083.21	166 %
380000 OTHER FINANCING SOURCES						
382010	Property Sales	375.00	338,664.69	300,000.00	-38,664.69	113 %
	Account Group Total:	375.00	338,664.69	300,000.00	-38,664.69	113 %
	Fund Total:	537,047.67	19,423,793.22	24,400,000.00	4,976,206.78	80 %
	Grand Total:	537,047.67	19,423,793.22	24,400,000.00	4,976,206.78	80 %

75% Budget Ratio
to Calendar Months

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
5310 COLLECTIONS							
430600 Collections							
110	Salaries and Wages	121,806.38	766,942.75	1,200,000.00	1,200,000.00	433,057.25	64%
130	Employee Benefits	46,311.74	410,688.27	640,000.00	640,000.00	229,311.73	64%
200	Operating Expense	5,070.03	385,942.57	525,000.00	525,000.00	139,057.43	74%
210	Office Expense	0.00	5,658.18	3,000.00	3,000.00	-2,658.18	189%
230	Telecommunications	971.58	10,709.22	27,000.00	27,000.00	16,290.78	40%
310	Transportation	0.00	27,637.21	25,000.00	25,000.00	-2,637.21	111%
330	Power	0.00	21,876.68	40,000.00	40,000.00	18,123.32	55%
340	Natural Gas	0.00	4,441.98	15,000.00	15,000.00	10,558.02	30%
345	Utilities	1,206.89	11,943.31	15,000.00	15,000.00	3,056.69	80%
350	Outside Services	0.00	15,644.60	35,000.00	35,000.00	19,355.40	45%
370	No-Fault Sewer Backup	0.00	480.55	80,000.00	80,000.00	79,519.45	1%
390	Education/Memberships/Pub	0.00	4,762.91	12,000.00	12,000.00	7,237.09	40%
400	Buildings & Grounds	0.00	28,135.93	10,000.00	10,000.00	-18,135.93	281%
510	Insurance & Bonds	0.00	142,792.00	140,000.00	140,000.00	-2,792.00	102%
	Account Total:	175,366.62	1,837,656.16	2,767,000.00	2,767,000.00	929,343.84	66%
	Fund Total:	175,366.62	1,837,656.16	2,767,000.00	2,767,000.00	929,343.84	66%
5311 TREATMENT PLANTS							
430630 Treatment Plants							
110	Salaries and Wages	148,632.77	955,306.66	1,650,000.00	1,650,000.00	694,693.34	58%
130	Employee Benefits	56,909.67	544,862.56	900,000.00	900,000.00	355,137.44	61%
200	Operating Expense	23,773.22	239,256.12	500,000.00	500,000.00	260,743.88	48%
210	Office Expense	0.00	2,496.90	3,000.00	3,000.00	503.10	83%
230	Telecommunications	749.24	12,837.28	27,000.00	27,000.00	14,162.72	48%
240	Chemicals	95,622.40	1,227,852.55	2,100,000.00	2,100,000.00	872,147.45	58%
310	Transportation	0.00	19,200.99	60,000.00	60,000.00	40,799.01	32%
320	Biosolids	0.00	36,760.00	65,000.00	65,000.00	28,240.00	57%
330	Power	0.00	267,259.77	600,000.00	600,000.00	332,740.23	45%
340	Natural Gas	0.00	21,610.08	35,000.00	35,000.00	13,389.92	62%
345	Utilities	2,945.68	39,636.93	80,000.00	80,000.00	40,363.07	50%
350	Outside Services	0.00	5,228.61	25,000.00	25,000.00	19,771.39	21%
360	Lab Testing	3,888.33	131,474.98	235,000.00	235,000.00	103,525.02	56%
390	Education/Memberships/Pub	0.00	8,561.69	40,000.00	40,000.00	31,438.31	21%
400	Buildings & Grounds	5,627.80	52,415.52	60,000.00	60,000.00	7,584.48	87%
510	Insurance & Bonds	0.00	141,081.00	140,000.00	140,000.00	-1,081.00	101%
	Account Total:	338,149.11	3,705,841.64	6,520,000.00	6,520,000.00	2,814,158.36	57%
	Fund Total:	338,149.11	3,705,841.64	6,520,000.00	6,520,000.00	2,814,158.36	57%
5312 INDUSTRIAL PRE-TREATMENT							

10/08/26
17:09:59

SOUTH DAVIS SEWER DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 9 / 26

Page: 2 of 4
Report ID: B100A

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
5312 INDUSTRIAL PRE-TREATMENT							
430640 Industrial Pre-Treatment							
110	Salaries and Wages	14,466.24	90,960.11	119,000.00	119,000.00	28,039.89	76%
130	Employee Benefits	5,517.53	49,504.24	75,000.00	75,000.00	25,495.76	66%
200	Operating Expense	0.00	5,376.47	2,500.00	2,500.00	-2,876.47	215%
210	Office Expense	0.00	235.94	500.00	500.00	264.06	47%
230	Telecommunications	0.00	240.00	500.00	500.00	260.00	48%
310	Transportation	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
360	Lab Testing	0.00	37,295.00	58,000.00	58,000.00	20,705.00	64%
390	Education/Memberships/Pub	0.00	1,781.77	3,000.00	3,000.00	1,218.23	59%
510	Insurance & Bonds	0.00	5,000.00	5,000.00	5,000.00	0.00	100%
	Account Total:	19,983.77	190,393.53	264,500.00	264,500.00	74,106.47	72%
	Fund Total:	19,983.77	190,393.53	264,500.00	264,500.00	74,106.47	72%
5313 CAPITAL EXPANSION							
430650 Plant Expansion							
620	Bond Interest	0.00	2,019,985.00	2,500,000.00	2,500,000.00	480,015.00	81%
904	Buildings and Facilities - CS	0.00	16,931.61	45,000.00	45,000.00	28,068.39	38%
905	Buildings and Facilities - NP	2,819,242.05	18,256,622.37	40,000,000.00	40,000,000.00	21,743,377.63	46%
906	Buildings and Facilities - SP	0.00	8,651.61	100,000.00	100,000.00	91,348.39	9%
907	Construction - Odor Control	550,999.60	550,999.60	1,500,000.00	1,500,000.00	949,000.40	37%
909	Finance Costs - NP	0.00	9,500.00	300,000.00	300,000.00	290,500.00	3%
910	Outfall/Sewer Lines - CS	0.00	0.00	700,000.00	700,000.00	700,000.00	0%
914	Operating & Support Equipment - CS	0.00	0.00	177,000.00	177,000.00	177,000.00	0%
915	Operating & Support Equipment - TP	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
924	Mobile Equipment - CS	0.00	369,656.44	391,000.00	391,000.00	21,343.56	95%
925	Mobile Equipment - TP	0.00	93,813.78	325,000.00	325,000.00	231,186.22	29%
930	Office Equipment - GA	0.00	161,294.60	100,000.00	100,000.00	-61,294.60	161%
931	Office Equipment - CS	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
932	Office Equipment - TP	0.00	0.00	12,000.00	12,000.00	12,000.00	0%
934	Major Equipment - TP	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
937	Engineering - SP	0.00	0.00	70,000.00	70,000.00	70,000.00	0%
938	Engineering - NP	0.00	469,437.50	3,000,000.00	3,000,000.00	2,530,562.50	16%
	Account Total:	3,370,241.65	21,956,892.51	49,425,000.00	49,425,000.00	27,468,107.49	44%
	Fund Total:	3,370,241.65	21,956,892.51	49,425,000.00	49,425,000.00	27,468,107.49	44%
5314 WASATCH FRONT WQC - SL CO							
430660 Wasatch Front WQC - SL							
110	Salaries and Wages	2,744.68	24,757.51	40,000.00	40,000.00	15,242.49	62%
130	Employee Benefits	220.54	3,610.48	8,000.00	8,000.00	4,389.52	45%
200	Operating Expense	125.60	6,331.46	5,000.00	5,000.00	-1,331.46	127%
210	Office Expense	0.00	2,521.64	1,000.00	1,000.00	-1,521.64	252%
220	Computer Expense	131.72	1,185.48	2,000.00	2,000.00	814.52	

59%

10/08/26
17:09:59

SOUTH DAVIS SEWER DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 9 / 26

Page: 3 of 4
Report ID: B100A

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
5314 WASATCH FRONT WQC - SL CO							
230	Telecommunications	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
310	Transportation	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
350	Outside Services	3,000.00	169,114.82	418,000.00	418,000.00	248,885.18	40%
360	Lab Testing	0.00	37,446.99	50,000.00	50,000.00	12,553.01	75%
390	Education/Memberships/Pub	3,765.00	9,655.00	4,000.00	4,000.00	-5,655.00	241%
	Account Total:	9,987.54	254,623.38	531,000.00	531,000.00	276,376.62	48%
	Fund Total:	9,987.54	254,623.38	531,000.00	531,000.00	276,376.62	48%
5315 OU2 REMEDIATION							
430670 OU2 Remediation							
110	Salaries and Wages	6,525.07	29,655.85	50,164.00	50,164.00	20,508.15	59%
130	Employee Benefits	1,578.80	9,364.13	19,845.00	19,845.00	10,480.87	47%
200	Operating Expense	0.00	25,833.05	16,538.00	16,538.00	-9,295.05	156%
210	Office Expense	0.00	0.00	551.00	551.00	551.00	0%
220	Computer Expense	0.00	0.00	551.00	551.00	551.00	0%
230	Telecommunications	0.00	0.00	551.00	551.00	551.00	0%
310	Transportation	0.00	0.00	1,654.00	1,654.00	1,654.00	0%
330	Power	0.00	5,227.66	8,269.00	8,269.00	3,041.34	63%
340	Natural Gas	0.00	1,082.90	8,269.00	8,269.00	7,186.10	13%
345	Utilities	0.00	754.00	1,103.00	1,103.00	349.00	68%
380	Auditing & Accounting Expenses	0.00	0.00	2,205.00	2,205.00	2,205.00	0%
400	Buildings & Grounds	0.00	9.00	551.00	551.00	542.00	2%
500	Overhead OU2	0.00	0.00	16,538.00	16,538.00	16,538.00	0%
	Account Total:	8,103.87	71,926.59	126,789.00	126,789.00	54,862.41	57%
	Fund Total:	8,103.87	71,926.59	126,789.00	126,789.00	54,862.41	57%
5316 WASATCH FRONT WQC - UT CO							
430680 Wasatch Front WQC - UT Lake							
110	Salaries and Wages	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
130	Employee Benefits	0.00	1,623.28	5,000.00	5,000.00	3,376.72	32%
200	Operating Expense	0.00	721.59	3,000.00	3,000.00	2,278.41	24%
210	Office Expense	0.00	840.56	1,000.00	1,000.00	159.44	84%
220	Computer Expense	131.72	1,185.48	1,000.00	1,000.00	-185.48	119%
230	Telecommunications	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
310	Transportation	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
350	Outside Services	0.00	80,830.82	176,000.00	176,000.00	95,169.18	46%
360	Lab Testing	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
390	Education/Memberships/Pub	0.00	7,849.92	3,000.00	3,000.00	-4,849.92	262%
	Account Total:	131.72	93,051.65	213,000.00	213,000.00	119,948.35	44%
	Fund Total:	131.72	93,051.65	213,000.00	213,000.00	119,948.35	44%

10/08/26
17:09:59

SOUTH DAVIS SEWER DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 9 / 26

Page: 4 of 4
Report ID: B100A

Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
5318 GENERAL & ADMIN						
430700 General & Admin						
110 Salaries and Wages	126,782.88	908,637.03	1,100,000.00	1,100,000.00	191,362.97	83%
130 Employee Benefits	41,394.00	368,002.13	485,000.00	485,000.00	116,997.87	76%
210 Office Expense	3,461.92	60,787.53	150,000.00	150,000.00	89,212.47	41%
220 Computer Expense	12,167.90	218,989.73	400,000.00	400,000.00	181,010.27	55%
230 Telecommunications	680.03	16,178.09	25,000.00	25,000.00	8,821.91	65%
350 Outside Services	0.00	107,431.69	325,000.00	325,000.00	217,568.31	33%
380 Auditing & Accounting Expenses	0.00	25,934.95	40,000.00	40,000.00	14,065.05	65%
390 Education/Memberships/Pub	4,624.70	33,841.63	40,000.00	40,000.00	6,158.37	85%
393 Division of Water Quality Fees	0.00	0.00	20,000.00	20,000.00	20,000.00	0%
395 Division of Water Quality - NOV	0.00	12,500.00	50,000.00	50,000.00	37,500.00	25%
400 Buildings & Grounds	700.00	9,174.89	30,000.00	30,000.00	20,825.11	31%
510 Insurance & Bonds	0.00	6,779.00	5,000.00	5,000.00	-1,779.00	136%
Account Total:	189,811.43	1,768,256.67	2,670,000.00	2,670,000.00	901,743.33	66%
Fund Total:	189,811.43	1,768,256.67	2,670,000.00	2,670,000.00	901,743.33	66%
Grand Total:	4,111,775.71	29,878,642.13	62,517,289.00	62,517,289.00	32,638,646.87	48%



Account Summary

South Davis Sewer District

Account Number : 25893700

Report Period : 9/01/2026 - 9/30/2026

ACCOUNT SUMMARY (BOOK):

BEGINNING BALANCE:	2,146,319.85
DEPOSITS DURING PERIOD:	-
WITHDRAWALS DURING PERIOD:	-
REALIZED GAIN/LOSS:	-
GROSS INCOME:	15,056.24
MANAGEMENT FEE (0.152%):	(269.76)
ENDING BALANCE:	2,161,106.33

PERFORMANCE SUMMARY:

INTEREST EARNED:	7,470.54
AMORTIZATION/ACCRETION (Month to Date):	7.35
REALIZED GAIN/LOSS:	-
GROSS EARNINGS:	7,477.89
MANAGEMENT FEE (0.152%):	(269.76)
NET EARNINGS:	7,208.13
AVERAGE DAILY BALANCE:	2,159,665.30
GROSS EARNINGS RATE :	4.1550%
NET EARNINGS RATE:	4.0051%

NOTES:

All rates are quoted on a 360-day basis.

Please note that amortization/accretion make up a portion of the gross earning figure.

Amortization/accretion is expense/income that comes from purchasing a security at a premium/discount.

Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio.

The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk.

The investment return and principal value of an investment will fluctuate so that an investor's shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Meeder Public Funds, Inc. is a registered investment adviser and affiliate of Meeder Investment Management, Inc. Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.

© 2026 Meeder Investment Management

ZIONS TRUST = \$14.9 Million = 4.0300%
PTIF = \$23.9 Million = 4.0300%

SOUTH DAVIS SEWER DISTRICT
A/P CHECK REGISTER - ZIONS BANK
15 OCTOBER 2026

DATE	CHECK	PAYEE	DESCRIPTION	TOTAL
09/16/26	EFT 99810	WESTERN GOVERNORS UNIVERSITY	Final Tuition/C Venn	\$ 4,050.00
09/16/26	37964	ALPHAGRAPHS BOUNTIFUL	Hygiene & Sanitation Flyers/Emergency Preparedness	\$ 543.82
09/16/26	37965	APCO INC	SCADA Hardware,Prog,Engineering/NP Upgrade	\$ 26,306.94
09/16/26	37966	CHEMTECH-FORD LLC	Aug Lab Analysis/Plants,IPT,WQG	\$ 32,192.00
09/16/26	37967	CIVIC PLUS LLC	Sep Doc Access Plan & Website Support (fka Streamline)	\$ 896.48
09/16/26	37968	CLEARLINK IT LLC	Sep Computer Support	\$ 7,121.95
09/16/26	37969	ENBRIDGE GAS	Aug Gas Usage/Plants,Admin Bldg,CS Shop,OU2	\$ 268.35
09/16/26	37970	FERGUSON ENTERPRISES LLC #1001	Parts for Meter Vault/NP Upgrade	\$ 201.52
09/16/26	37971	HARRINGTON INDUSTRIAL PLASTICS	Sink Plumbing Parts,Ci2 Analyzer Rebuild/SP	\$ 1,751.32
09/16/26	37972	HI-VALLEY CHEMICAL INC	Acetic Acid/NP Lab	\$ 62.48
09/16/26	37973	HOME DEPOT CREDIT SERVICES	Cooler Pads,Bearings,Concrete Mix,Fittings,Hoses,Misc	\$ 794.03
09/16/26	37974	JACOBS ENGINEERING GROUP INC	Plant Consolidation Feasibility Study 6/27/26-8/21/26	\$ 9,116.26
09/16/26	37975	JERRICA POND	Jul & Aug Odor Complaints	\$ 300.00
09/16/26	37976	LAKEVIEW ROCK PRODUCTS INC	Gravel,Road Base,Asphalt/Lateral Repairs	\$ 2,668.85
09/16/26	37977	LOWE'S	Concrete Bits, Blades/CS & Plants	\$ 100.00
09/16/26	37978	MOUNTAINLAND SUPPLY COMPANY	Spray Paint,Inserta Tees,Misc Parts/CS	\$ 14,566.24
09/16/26	37979	OFFICE DEPOT INC	Misc Ofc Supplies	\$ 380.49
09/16/26	37980	PBC FLEET LITES & PARTS LLC	Connectors,Tape,Snapper Pins/CS	\$ 323.64
09/16/26	37981	RHINEHART OIL	Gear Oil/Plants	\$ 1,478.64
09/16/26	37982	ROCKY MOUNTAIN POWER	Aug Power Usage/CS Shop, Lift Stations; OU2	\$ 3,249.40
09/16/26	37983	US BANK	Aug Credit Card Chgs	\$ 7,574.88
09/16/26	37984	UTAH AGGREGATE RECYCLING	Crushed Concrete/NP Secondary Rd	\$ 3,493.15
09/16/26	37985	VALLI INFORMATION SYSTEMS INC	Jul & Aug Billing & BDS Transaction Fees	\$ 2,689.87
09/16/26	37986	VOLUSOL BULK	Ferric Sulfate/SP	\$ 12,427.73
09/16/26	37987	WEST BOUNTIFUL CITY CORPORATION	Final Bill/Water & Garbage (Rumsey Rental)/WB	\$ 220.45
09/16/26	37988	WET INC	Q3 Biomonitoring Test/Plants	\$ 2,700.00
09/24/26	ACH 99809	THATCHER COMPANY	T-Chlor, Ferric Sulfite, Sodium Bisulfite	\$ 70,777.48
09/23/26	37989	ALFA LAVAL INC	Repair Parts for Belt Press/SP	\$ 841.47
09/23/26	37990	CARENOW URGENT CARE LLC	2 DOT Physicals (CDL)/T Munden, J Perkins	\$ 200.00
09/23/26	37991	CARQUEST AUTO PARTS STORES	Parts for AKSA Generator/NP	\$ 208.80
09/23/26	37992	CENTURYLINK	SP Alarm Line Services-9/7/26-10/6/26	\$ 107.85
09/23/26	37993	CHARLES MACHINE WORKS INC	Picote Tools for Lateral Lining/CS	\$ 117.79
09/23/26	37994	CITY OF NORTH SALT LAKE	Aug Water Usage/SP	\$ 731.91
09/23/26	37995	CLEARLINK IT LLC	Printer & Installation/B Katter	\$ 1,067.25
09/23/26	37996	CODALE ELECTRIC SUPPLY INC	PLC Battery/OU2	\$ 101.91
09/23/26	37997	EARTHTEC ENGINEERING	Soil Compaction Testing/647 N 1100 E,BNT-CS	\$ 679.60
09/23/26	37998	FEDEX	Q3 PFAS Shipping/Plants	\$ 291.21
09/23/26	37999	FRIENDS OF GREAT SALT LAKE	2026 Fall fundraiser Sponsorship/WQG	\$ 1,000.00
09/23/26	38000	GRAINGER	Parts for new Fuel System,Tools,Valves,Conduit Adapter,Misc	\$ 1,659.01
09/23/26	38001	INDUSTRIAL CONTAINER AND SUPPLY CO	Jars & Lids/WQG	\$ 52.30
09/23/26	38002	JAMES KEVIN PAGE	Reissue Lost Check/Cell Phone Reimbursement	\$ 240.00
09/23/26	38003	KIRK D BRADSHAW	Reissue Lost Check/Cell Phone Reimbursement	\$ 240.00
09/23/26	38004	MNE & INDUSTRIAL EQUIP CO	Gearbox for Belt Press/NP	\$ 2,485.10
09/23/26	38005	MOTION INDUSTRIES INC	Seals for RSP Grinder & Bearings for Belt Press//NP	\$ 401.46
09/23/26	38006	PROCESS TECHNOLOGY INC	Pressure Transducer/NP	\$ 1,718.16
09/23/26	38007	PUBLIC EMPLOYEES HEALTH PLAN	Sep Medical & Dental Premiums	\$ 60,514.84
09/23/26	38008	PUBLIC EMPLOYEES HEALTH PLAN	Sep Basic Life & AD&D Premiums	\$ 285.94
09/23/26	38009	RAMESH K GOEL	Final Pmnt/Sediment Oxy Demand Study in Jordan River/WQG	\$ 3,000.00
09/23/26	38010	ROCKY MOUNTAIN POWER	Aug Power Usage/SP	\$ 26,694.73
09/23/26	38011	SCHAEFFER MFG COMPANY	Cs of Chain Lube/NP	\$ 152.37
09/23/26	38012	UTAH AGGREGATE RECYCLING	Rd Base for Secondary Rd/NP	\$ 534.65
09/23/26	38013	WATERFORD SERVICES LLC	Repl Blue-White Sodium Bisulfite Pump/NP	\$ 5,857.18
10/08/26	EFT 99808	UTAH LOCAL GOVERNMENTS TRUST	Oct Vision Ins Premiums	\$ 926.40
10/08/26	EFT 99807	DAVIS COUNTY GOVERNMENT	Sep RediWeb Activity Fees	\$ 14.00
10/08/26	38014	3G CONSULTING LLC	Services 8/31/26-9/25/26 - WQG	\$ 2,765.00
10/08/26	38015	ADVANCED WASTE INC	Sep Container Rental/CS Shop	\$ 300.00
10/08/26	38016	ALPHAGRAPHS BOUNTIFUL	Map for Emergency Prep Fair	\$ 30.88
10/08/26	38017	AQUA ENGINEERING	Aug Services/NP Upgrade	\$ 70,922.50
10/08/26	38018	AT&T MOBILITY	SP Airlink Services 8/12/26-9/11/26	\$ 65.43
10/08/26	38019	AT&T MOBILITY	Cell Phone & iPad Services 8/21/26-9/20/26	\$ 441.25
10/08/26	38020	CENTERLINE DEVELOPMENT LLC	Raise 3 Manholes on 500 W/CS	\$ 1,725.00
10/08/26	38021	CENTERVILLE CITY CORP	CS Shop Water Usage 8/17/26-9/19/26	\$ 906.89
10/08/26	38022	CENTRACOM	Oct Telephone & Internet Services	\$ 470.00
10/08/26	38023	CODALE ELECTRIC SUPPLY	Power Supply Replacement/OU2	\$ 103.45
10/08/26	38024	COLONIAL BUILDING SUPPLY	Water Softener Salt/SP	\$ 311.22
10/08/26	38025	COMMERCIAL TIRE INC	Tires & Service/2025 F350 Pickup	\$ 1,220.76

SOUTH DAVIS SEWER DISTRICT
A/P CHECK REGISTER - ZIONS BANK
15 OCTOBER 2026

DATE	CHECK	PAYEE	DESCRIPTION	TOTAL
10/08/26	38026	FABIAN VANCOTT	Aug Legal Services	\$ 1,100.00
10/08/26	38027	GAELS CONSTRUCTION INC	2 Lateral Repairs/520 E 400 S & 36 N 800 E,BNT	\$ 18,019.00
10/08/26	38028	GREAT BASIN INDUSTRIAL	Hydrolysis Tank/Odor Control	\$ 550,999.60
10/08/26	38029	GREENE'S INC	2 Asphalt Cuts/121 Gary Way, NSL & 1105 E 300 N,BNT	\$ 650.00
10/08/26	38030	HOLLAND & HART LLP	Aug Coalition Services/WQG	\$ 14,000.00
10/08/26	38031	HOME DEPOT CREDIT SERVICES	Rakes,Detergent,Bleach,Stain Remover,Hand Sanitizer	\$ 315.78
10/08/26	38032	HOSE & RUBBER SUPPLY	Hydraulic Adapters/NP,Hydraulic Hose/CS	\$ 374.11
10/08/26	38033	INTERSTATE BATTERIES OF GREAT SALT LAKE	Batteries for Fork Loader and Forklift/CS	\$ 709.80
10/08/26	38034	J&C TESTING AND SERVICE INC	Backflor Retest/SP	\$ 90.00
10/08/26	38035	JL LAWNSCAPE LLC	Sep Weed Maintenance/Plants	\$ 1,600.00
10/08/26	38036	LAKEVIEW ROCK PRODUCTS INC	Gravel for Vault Meter/NP Upgrade	\$ 562.66
10/08/26	38037	McMASTER-CARR SUPPLY CO	Seal-offs for New Fuel System/Plants & CS	\$ 633.39
10/08/26	38038	MESA PRODUCTS INC	Magnesium Anodes/Plants	\$ 6,450.09
10/08/26	38039	O'REILLY AUTOMOTIVE INC	Filters, Wiper Blades RainX,Misc	\$ 560.07
10/08/26	38040	OFFICE DEPOT INC	Misc Office Supplies	\$ 721.48
10/08/26	38041	PERFORMANCE FORD LINCOLN BOUNTIFUL	Trim Clips/CS Pickup	\$ 31.20
10/08/26	38042	PETTY CASH	Replenish Petty Cash	\$ 469.00
10/08/26	38043	REPUBLIC SERVICES #864	Sep Garbage Disposal/Plants	\$ 2,945.68
10/08/26	38044	ROBERT-JAMES SALES INC	Misc Parts for Pump Sta Upgrade/NP	\$ 452.77
10/08/26	38045	ROCKY MOUNTAIN WATER CO	Distilled Water/NP Lab	\$ 20.92
10/08/26	38046	ROMAINE ELECTRIC CORP	Alternator for Elec Truck	\$ 206.96
10/08/26	38047	SKM INC	Aug SCADA Services/SP	\$ 12,236.26
10/08/26	38048	STRIVE WORKPLACE SOLUTIONS	Copier Paper/Ofc	\$ 231.96
10/08/26	38049	VANGUARD CLEANING SYSTEMS OF UTAH	Oct Office Cleaning	\$ 700.00
10/08/26	38050	VERIZON WIRELESS	Lift Station, OU2 & NP Alarm Line Services 8/20/26-9/19/26	\$ 500.65
10/08/26	38051	VOLUSOL BULK	Ferric Sulfate/SP	\$ 12,417.19
10/08/26	38052	WOODS CROSS POINT S LLC	Service & New Tires/Escape; Service/F350-CS	\$ 1,951.85
GRAND TOTAL				<u>\$ 1,024,592.70</u>

Ordered by:
SOUTH DAVIS SEWER DISTRICT

PO BOX 140111
SALT LAKE CITY UT 84114-0111



PURCHASE ORDER

PO #: 54336
Page: 1
Date Issued 09/16/26 Period 8/26

To:

Vend. Acct.1485 5945 5560 9914

Vendor 1736

(800)344-5696

US BANK
PO BOX 790428
ST LOUIS MO 63179-0428

307166

Ship To:

NORTH PLANT
1800 W 1200 N
WEST BOUNTIFUL UT 84087
801-295-3469

Requested by

Item #	Description	Quantity	UOM	Unit Cost	Total Cost
0	AUG CREDIT CARD CHARGES	1.000		7574.8800	7574.88
	5310-430600-200	3665.16			
	5311-430630-200	2412.14			
	5312-430640-200	19.77			
	5314-430660-200	354.61			
	5318-430700-210	126.37			
	5311-430630-390	55.00			
	5318-430700-390	186.00			
	5311-430630-400	283.11			
	5318-430700-400	155.07			
	5313-430650-905	317.65			

Total 7574.88

Notes

AUG CREDIT CARD CHARGES


Employee/Supervisor


Accounting Mgr/Clerk


General Manager/Treasurer

SOUTH DAVIS SEWER DISTRICT			
US BANK - Credit Card Charges			
8/6/26 to 9/4/26			
Trans			
Date	Vendor	Description	Amount
	<i>Marty</i>		
08/14/26	Amazon Mktplace	Lube Filters for TV Van/CS	\$ 117.96
08/26/26	Amazon Mktplace	DCR Pump Conversion for Mini Dump Truck/CS	\$ 2,584.71
09/02/26	Marshall's Ind Hardware	Nuts & Bolts for Meter Vault/NP Upgrade	\$ 32.88
09/02/26	Marshall's Ind Hardware	Elbows, Brass Nipples for Meter Vault/NP Upgrade	\$ 284.77
		Sub-Total	\$ 3,020.32
	<i>Susanne</i>		
08/11/26	Costco	Refreshments/Annual Hearing Test	\$ 40.37
08/14/26	Dropbox	Subscription 8/14/26-11/14/27	\$ 130.01
08/18/26	Zoom.com	Monthly Subscription	\$ 16.99
08/20/26	Costco	First Aid Supplies, Paper Products, Board Meeting Refreshments	\$ 159.41
08/21/26	Davis County Recorder	Subdivision Plats	\$ 21.55
08/25/26	Costco	Lunch Items/Safety Meeting Refreshments	\$ 34.98
08/27/26	Costa Vida	Lunch/Safety Meeting	\$ 319.77
08/28/26	DEQ	WW Operator Exam/B Herbert-Plants	\$ 55.00
09/01/26	Cognitoforms.sc	Monthly Subscription	\$ 39.00
		Sub-Total	\$ 817.08
	<i>Matt</i>		
			\$ -
	<i>Eric</i>		
08/06/26	Automationdirect.com	Ferric Chloride Leak Detection Electrical Box/SP	\$ 200.50
08/08/26	Amazon Retail	Wasp Spray/Maint	\$ 44.25
08/10/26	Ebay	Pipe Dope/Maint	\$ 40.97
08/14/26	Ebay	DEF 3-Pk/Maint	\$ 36.00
08/14/26	Ebay	Diesel Exhaust Fluid/Maint	\$ 25.50
08/15/26	Ebay	Diesel Exhaust Fluid/Maint	\$ 30.00
08/17/26	Ebay	Refund/DEF 3-Pk	\$ (36.00)
08/18/26	Amazon Retail	2026 F150 Seat Covers/NP	\$ 395.97
08/18/26	Paypal	Admin Bldg Restroom Door Handle	\$ 155.07
08/18/26	Ebay	Diesel Exhaust Fluid/Maint	\$ 27.00
08/19/26	Walmart	Wasp Spray/Maint	\$ 19.11
08/19/26	Amazon Mktplace	2026 F150 Floor Mats/NP	\$ 231.90
08/19/26	Zoro Tools Inc	Oribital Sander/Maint	\$ 77.95
08/20/26	Automationdirect.com	VFD Drive/1100 North Lift Station-CS	\$ 736.00
08/23/26	Amazon Mktplace	OEM Clamp Pliers/Maint	\$ 28.00
08/24/26	Colonial Specialty Co	2 American Flags/Plants	\$ 264.00
08/24/26	Amazon Retail	Refund/Wasp Spray/Maint	\$ (44.25)
08/24/26	Performance Ford Bntfl	Replace Heater Core/WQG Pickup	\$ 354.61
08/25/26	Automationdirect.com	Breaker for 1100 North Lift Station/CS	\$ 59.00
08/27/26	Quality Bearings Online	Stock Bearings/Maint	\$ 941.49
08/29/26	Ebay	Tif Welder Potentiometer/Maint	\$ 106.07
09/04/26	Amazon Mktplace	2-Stroke Oil/Plants	\$ 44.34
		Sub-Total	\$ 3,737.48
		GRAND TOTAL	\$ 7,574.88

SOUTH DAVIS SEWER DISTRICT
P/R CHECK REGISTER - ZIONS BANK
15 OCTOBER 2026

DATE	CHECK	PAYEE	DESCRIPTION	TOTAL
09/16/26	EFT 67280	LEONARD K ARAVE	Net Salary	\$ 371.88
09/16/26	EFT 67279	CURTIS D BOHMAN	Net Salary	\$ 3,303.00
09/16/26	EFT 67278	KIRK D BRADSHAW	Net Salary	\$ 2,746.34
09/16/26	EFT 67277	HOWARD G BURNINGHAM	Net Salary	\$ 371.88
09/16/26	EFT 67276	AMANDA M CHRISTIANSEN	Net Salary	\$ 2,133.02
09/16/26	EFT 67275	DAMON C DAVIS	Net Salary	\$ 1,834.43
09/16/26	EFT 67274	JAMES A DAVIS	Net Salary	\$ 3,224.36
09/16/26	EFT 67273	MAYLYN J DICKSON	Net Salary	\$ 1,916.75
09/16/26	EFT 67272	JAYSON D DLUGAS	Net Salary	\$ 2,978.31
09/16/26	EFT 67271	SHANE E FLEMING	Net Salary	\$ 3,287.57
09/16/26	EFT 67270	FRANK N FLUCKIGER	Net Salary	\$ 1,430.93
09/16/26	EFT 67269	SKYJAY T GALLI	Net Salary	\$ 2,711.24
09/16/26	EFT 67268	CONRAD L HASH	Net Salary	\$ 2,023.15
09/16/26	EFT 67267	LANESE B HENDRICKSON	Net Salary	\$ 4,861.50
09/16/26	EFT 67266	BROCK L HERBERT	Net Salary	\$ 1,819.95
09/16/26	EFT 67265	GINA H HIRST	Net Salary	\$ 371.88
09/16/26	EFT 67264	BRIAN J HORROCKS	Net Salary	\$ 371.88
09/16/26	EFT 67263	PETER B IVIE	Net Salary	\$ 1,790.58
09/16/26	EFT 67262	BRANDON M KATTER	Net Salary	\$ 2,378.53
09/16/26	EFT 67261	CORRY J KING	Net Salary	\$ 3,161.13
09/16/26	EFT 67260	JAYDEN T LUND	Net Salary	\$ 1,938.01
09/16/26	EFT 67259	MARTY G MARSING	Net Salary	\$ 3,794.96
09/16/26	EFT 67258	MASON D MARSING	Net Salary	\$ 2,430.10
09/16/26	EFT 67257	SUSANNE F MONSEN	Net Salary	\$ 3,714.22
09/16/26	EFT 67256	TIMOTHY E MUNDEN	Net Salary	\$ 3,435.40
09/16/26	EFT 67255	MATTHEW C MURRI	Net Salary	\$ 371.88
09/16/26	EFT 67254	MATTHEW J MYERS	Net Salary	\$ 5,933.70
09/16/26	EFT 67253	ERIC S NEMCEK	Net Salary	\$ 4,458.05
09/16/26	EFT 67252	TYLER P NEMCEK	Net Salary	\$ 2,334.44
09/16/26	EFT 67251	JAMES KEVIN PAGE	Net Salary	\$ 3,851.96
09/16/26	EFT 67250	JEFFREY K PERKINS	Net Salary	\$ 3,281.83
09/16/26	EFT 67249	BRANDON S RICE	Net Salary	\$ 3,416.84
09/16/26	EFT 67248	KENNETH L ROMNEY	Net Salary	\$ 371.88
09/16/26	EFT 67247	JACOB U SCOTT	Net Salary	\$ 3,426.65
09/16/26	EFT 67246	STERLING D SMEDLEY	Net Salary	\$ 2,193.30
09/16/26	EFT 67245	LYNDON L TAN	Net Salary	\$ 3,011.58
09/16/26	EFT 67244	CARL E K TRIMMING	Net Salary	\$ 3,314.58
09/16/26	EFT 67243	TATE S TRIPLETT	Net Salary	\$ 1,392.25
09/16/26	EFT 67242	CANDICE L VENN	Net Salary	\$ 2,532.55
09/16/26	EFT 67241	DOMINIC R VILLASTRIGO	Net Salary	\$ 2,050.28
09/16/26	EFT 67240	JONATHAN D WEIMER	Net Salary	\$ 2,191.30
09/16/26	EFT 67239	RYAN T WESTERGARD	Net Salary	\$ 371.88
09/16/26	EFT 67238	EFTPS	Tax Withholdings/Federal,FICA,Medicare	\$ 35,575.13
09/16/26	EFT 67237	UTAH RETIREMENT SYSTEMS	9/16 Retirement Contributions & WH	\$ 28,178.80
09/16/26	41228	PUBLIC EMPLOYEES HEALTH PLAN	Sep Add'l Life Empl.Spouse.Child WH	\$ 951.02
09/16/26	41229	PUBLIC EMPLOYEES HEALTH PLAN	9/16 Disability Ins Premium	\$ 653.86
09/30/26	EFT 67236	CURTIS D BOHMAN	Net Salary	\$ 4,306.37
09/30/26	EFT 67235	KIRK D BRADSHAW	Net Salary	\$ 2,777.10
09/30/26	EFT 67234	AMANDA M CHRISTIANSEN	Net Salary	\$ 3,337.44
09/30/26	EFT 67233	DAMON C DAVIS	Net Salary	\$ 1,953.72
09/30/26	EFT 67232	JAMES A DAVIS	Net Salary	\$ 3,241.02
09/30/26	EFT 67231	MAYLYN J DICKSON	Net Salary	\$ 3,057.83
09/30/26	EFT 67230	JAYSON D DLUGAS	Net Salary	\$ 4,078.68
09/30/26	EFT 67229	SHANE E FLEMING	Net Salary	\$ 4,426.94
09/30/26	EFT 67228	FRANK N FLUCKIGER	Net Salary	\$ 1,430.93
09/30/26	EFT 67227	SKYJAY T GALLI	Net Salary	\$ 3,305.33

SOUTH DAVIS SEWER DISTRICT
P/R CHECK REGISTER - ZIONS BANK
15 OCTOBER 2026

DATE	CHECK	PAYEE	DESCRIPTION	TOTAL
09/30/26	EFT 67226	CONRAD L HASH	Net Salary	\$ 3,179.32
09/30/26	EFT 67225	LANESE B HENDRICKSON	Net Salary	\$ 3,280.60
09/30/26	EFT 67224	BROCK L HERBERT	Net Salary	\$ 2,262.31
09/30/26	EFT 67223	PETER B IVIE	Net Salary	\$ 1,837.48
09/30/26	EFT 67222	BRANDON M KATTER	Net Salary	\$ 2,857.96
09/30/26	EFT 67221	CORRY J KING	Net Salary	\$ 3,550.93
09/30/26	EFT 67220	JAYDEN T LUND	Net Salary	\$ 2,420.46
09/30/26	EFT 67219	MARTY G MARSING	Net Salary	\$ 4,251.57
09/30/26	EFT 67218	MASON D MARSING	Net Salary	\$ 4,016.48
09/30/26	EFT 67217	SUSANNE F MONSEN	Net Salary	\$ 4,387.70
09/30/26	EFT 67216	TIMOTHY E MUNDEN	Net Salary	\$ 3,846.94
09/30/26	EFT 67215	MATTHEW J MYERS	Net Salary	\$ 7,626.41
09/30/26	EFT 67214	ERIC S NEMCEK	Net Salary	\$ 4,425.64
09/30/26	EFT 67213	TYLER P NEMCEK	Net Salary	\$ 3,211.94
09/30/26	EFT 67212	JAMES KEVIN PAGE	Net Salary	\$ 3,968.61
09/30/26	EFT 67211	JEFFREY K PERKINS	Net Salary	\$ 5,239.63
09/30/26	EFT 67210	BRANDON S RICE	Net Salary	\$ 4,423.24
09/30/26	EFT 67209	WILLIAM D ROBINSON	Net Salary	\$ 220.11
09/30/26	EFT 67208	JACOB U SCOTT	Net Salary	\$ 4,388.73
09/30/26	EFT 67207	STERLING D SMEDLEY	Net Salary	\$ 2,787.06
09/30/26	EFT 67206	LYNDON L TAN	Net Salary	\$ 4,009.94
09/30/26	EFT 67205	CARL E K TRIMMING	Net Salary	\$ 4,412.77
09/30/26	EFT 67204	TATE S TRIPLETT	Net Salary	\$ 1,315.31
09/30/26	EFT 67203	CANDICE L VENN	Net Salary	\$ 3,095.20
09/30/26	EFT 67202	DOMINIC R VILLASTRIGO	Net Salary	\$ 2,711.90
09/30/26	EFT 67201	JONATHAN D WEIMER	Net Salary	\$ 3,379.38
09/30/26	EFT 67200	EFTPS	Tax Withholdings/Federal,FICA,Medicare	\$ 46,665.66
09/30/26	EFT 67199	UTAH RETIREMENT SYSTEMS	9/30 Retirement Contributions & WH	\$ 38,738.15
09/30/26	41230	PUBLIC EMPLOYEES HEALTH PLAN	9/30 Disability Ins Premium	\$ 831.31
09/30/26	41231	UTAH STATE TAX COMMISSION	Sep Withholdings	\$ 19,824.81
GRAND TOTAL				<u>\$ 397,347.67</u>

SOUTH DAVIS SEWER DISTRICT
SUMMARY OF TRANSFERS
15 OCTOBER 2026

DATE	FROM	TO	AMOUNT	DESCRIPTION	SOURCE
AP/PR Transfers					
09/14/26	PTIF 604	ZIONS PR	\$ 169,000.00	9/14/26 Payroll	Direct Deposit ACH
09/23/26	ZIONS ACH	ZIONS AP	\$ 322,000.00	Accounts Payable	Checks 37964 - 38013
09/28/26	PTIF 604	ZIONS PR	\$ 230,000.00	09/30/26 Payroll	Direct Deposit ACH
10/08/26	PTIF 604	ZIONS AP	\$ 710,000.00	Accounts Payable	Checks 38014 - 38052
			<u><u>\$ 1,431,000.00</u></u>		
Interfund Transfers					
09/28/26	PTIF 3906	PTIF 604	\$ 500,000.00		
08/08/26	PTIF 3906	PTIF 604	\$ 500,000.00		
			<u><u>\$ 1,000,000.00</u></u>		

**SOUTH DAVIS SEWER DISTRICT
SUMMARY OF TRANSFERS
2025 SERIES BOND
15 October 2026**

DATE		AMOUNT
12/18/25	Revenue Bonds	\$ 37,285,614.10
12/18/25	Underwriters Discount	\$ (101,605.50)
12/18/25	Gross Bond Insurance	\$ (190,277.62)
12/18/25	Acceptance Fee	\$ (4,000.00)
12/18/25	Issuance Costs	\$ (88,750.00)
12/23/25	Construction Draw	\$ (1,722,903.21)
01/06/26	Interest Income	\$ 55,114.51
02/04/26	Construction Draw	\$ (2,103,812.05)
02/04/26	Interest Income	\$ 115,443.19
02/10/26	Construction Draw	\$ (1,806,783.15)
02/10/26	Issuance Costs	\$ (1,750.00)
02/20/26	Transfer between S.2024	\$ 2,048.86
03/02/26	Issuance Costs	\$ (33,700.00)
03/04/26	Interest Income	\$ 95,395.80
03/13/26	Construction Draw	\$ (1,226,740.24)
03/13/26	Construction Draw	\$ (2,230,625.65)
04/03/26	Interest Income	\$ 96,313.59
04/14/26	Construction Draw	\$ (2,303,561.90)
05/05/26	Interest Income	\$ 85,057.50
05/19/26	Construction Draw	\$ (2,090,981.35)
06/03/26	Interest Income	\$ 82,060.18
06/18/26	Construction Draw	\$ (1,776,161.80)
07/03/26	Interest Income	\$ 74,725.80
07/16/26	Construction Draw	\$ (2,110,470.60)
08/05/26	Interest Income	\$ 70,356.80
08/12/26	Construction Draw	\$ (2,552,923.45)
09/02/26	Interest Income	\$ 62,208.41
09/09/26	Construction Draw	\$ (2,817,791.20)
10/05/26	Interest Income	\$ 51,715.14
Carrying Value		\$ 14,913,216.16

RESOLUTION NO. 187

A RESOLUTION PROVIDING FOR THE ISSUANCE BY THE SOUTH DAVIS SEWER DISTRICT, UTAH OF NOT MORE THAN \$25,000,000 AGGREGATE PRINCIPAL AMOUNT OF ITS COMBINED UTILITY SYSTEM REVENUE BONDS; FIXING THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF SUCH BONDS, THE MAXIMUM NUMBER OF YEARS OVER WHICH SUCH BONDS MAY MATURE, THE MAXIMUM INTEREST RATES THAT SUCH BONDS MAY BEAR AND THE MAXIMUM DISCOUNT FROM PAR AT WHICH SUCH BONDS MAY BE SOLD; PROVIDING FOR THE HOLDING OF A PUBLIC HEARING AND THE PUBLICATION OF A NOTICE OF BONDS TO BE ISSUED WITH RESPECT TO SUCH BONDS; AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the Board of Trustees (the "*Board*") of the South Davis Sewer District, Utah (the "*Issuer*") considers it necessary and desirable and for the benefit of the Issuer to provide for the acquiring, constructing and completing improvements to the Issuer's north sewer treatment and disposition plant and various other improvements to the Issuer's system for the collection, treatment and disposition of sewage (the "*Project*");

WHEREAS, the Issuer does not have sufficient funds on hand to acquire and construct the Project;

WHEREAS, the Issuer desires to issue not more than \$25,000,000 of its combined utility system revenue bonds (the "*Bonds*"), for the purpose of providing funds to finance the acquisition, construction and completion of the Project, provide necessary reserves and pay all costs incident to the authorization and issuance of such Bonds;

WHEREAS, pursuant to the applicable provisions of the Local Government Bonding Act, Title 11, Chapter 14 (the "*Act*") Utah Code Annotated 1953, as amended (the "*Utah Code*"), the Issuer has the authority to issue the Bonds for the foregoing purposes;

WHEREAS, Section 11-14-316 of the Act provides for the publication of a Notice of Bonds to be Issued (the "*Notice of Bonds to be Issued*") and the running of a 30-day contest period, and the Issuer desires to cause the publication of such Notice of Bonds to be Issued at this time in compliance with said Section with respect to such Bonds;

WHEREAS, the Issuer desires to direct the publication of the Notice of Bonds to be Issued in compliance with the applicable section of the Act;

WHEREAS, Section 11-14-318 of the Act requires that a public hearing be held to receive input from the public with respect to the issuance of the Bonds and the potential economic impact that the Project will have on the private sector and that notice of such public hearing be given as provided by law and, in satisfaction of such requirement, the Issuer desires to publish a Notice of

Public Hearing and Intent to Issue Bonds (the “*Notice of Public Hearing*”) pursuant to such Section;

WHEREAS, the Issuer desires (a) to provide for the holding of a public hearing and (b) to direct the publication of the Notice of Public Hearing, as required by law;

WHEREAS, the Issuer has made and is planning to make expenditures relative to the Project from its Capital Improvement Fund (the “*Fund*”);

WHEREAS, all or a portion of the expenditures relating to the Project (the “*Expenditures*”) (i) have been paid from the Fund within the 60 days prior to the passage of this Resolution or (ii) will be paid from the Fund on or after the passage of this Resolution; and

WHEREAS, the Issuer reasonably expects to reimburse the Fund for the Expenditures from the proceeds of the Bonds;

NOW, THEREFORE, Be It Resolved by the Board of Trustees of the South Davis Sewer District, Utah, as follows:

Section 1. Bonds to be Issued. The Board hereby finds and determines that it is in the best interest of the residents of the Issuer for the Issuer to issue not more than Twenty-five Million Dollars (\$25,000,000) aggregate principal amount of its Combined Utility System Revenue Bonds, to bear interest at a rate of not to exceed seven percent (7.0%) per annum (exclusive of any default rate or rate increase due to interest on the Bonds becoming taxable), to mature in not more than thirty-one (31) years from their date or dates and to be sold at a discount from par, expressed as a percentage of principal amount, of not to exceed two percent (2.0%), for the purpose of obtaining funds with which to finance a portion of the costs of acquiring, constructing and completing the Project, to provide necessary reserves and to pay all costs incident to the authorization and issuance of the Bonds. The Bonds are to be issued pursuant to the provisions of (i) Master Resolution No. 163 Providing for the Issuance of Combined Utility System Revenue Bonds, adopted April 20, 2017, as heretofore supplemented (the “*Master Resolution*”) and (ii) a supplemental resolution thereto authorizing and confirming the issuance and sale of the Bonds (the “*Supplemental Resolution*”) to be adopted by the Board at a future date. A copy of the Master Resolution and a substantially final form of the Supplemental Resolution are attached hereto as *Exhibit A* and *Exhibit B*, respectively. The Master Resolution and the Supplemental Resolution are referred to herein collectively as the “*Bond Resolution*”. The Board hereby declares its intention to issue the Bonds according to the provisions of this Section and the Bond Resolution.

Section 2. Preliminary Official Statement. The preparation and distribution of a Preliminary Official Statement for the Bonds in connection with the sale thereof is hereby authorized.

Section 3. Authorization. The Board hereby authorizes and approves the issuance of the Bonds pursuant to this resolution and the Bond Resolution, *provided* that the principal amount and maturity of and interest rates and discounts for the Bonds shall not exceed the maximums set forth in Section 1 hereof.

Section 4. Notice of Bonds to be Issued; Contest Period. In accordance with the provisions of Section 11-14-316 of the Act, the Clerk or any Assistant Clerk of the Issuer (the "*Clerk*") shall cause the Notice of Bonds to be Issued in substantially the form attached hereto as *Exhibit C*, to be published as a class A notice under Section 63G-30-102 of the Utah Code and as required by Section 45-1-101 of the Utah Code, and shall cause a copy of this resolution, together with the attached copy of the Master Resolution and the form of the Supplemental Resolution, to be kept on file in the Clerk's office for public examination during the regular business hours of the Issuer until at least thirty (30) days from and after the date of publication of such Notice.

For a period of thirty (30) days from and after publication of the Notice of Bonds to be Issued, any person in interest shall have the right to contest the legality of this resolution (including the Supplemental Resolution) or any provisions made for the security and payment of the Bonds, after such time no person shall have any cause of action to contest the regularity, formality or legality thereof for any cause.

Section 5. Public Hearing. In satisfaction of the requirements of Section 11-14-318 of the Act, a public hearing shall be held by the Board on Thursday, November 19, 2026, during the Board meeting which begins at 5:00 p.m., at the regular meeting place of the Board at 1800 West 1200 North, in West Bountiful, Utah, to receive input from the public with respect to the issuance by the Issuer of the Bonds and the potential economic impact that the Project will have on the private sector.

Section 6. Publication of Notice of Public Hearing. The Clerk shall publish or cause to be published the Notice of Public Hearing as a class A notice under Section 63G-30-102, for no less than 14 days before the day of the public hearing. The Notice of Public Hearing shall be in substantially the form attached hereto as *Exhibit D*.

Section 7. Reimbursement. (a) The Issuer reasonably expects to reimburse the Fund for the Expenditures from the proceeds of the Bonds.

(b) The principal amount of the Bonds expected to be issued for the Project (including costs of construction, interest on the Bonds during construction, costs of issuing the Bonds, and any necessary or desirable reserves) is not more than \$25,000,000.

Section 8. Ratification. All proceedings, resolutions and actions of the Issuer and its officers taken in connection with the sale and issuance of the Bonds are hereby ratified, confirmed and approved.

Section 9. Severability. It is hereby declared that all parts of this resolution are severable, and if any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause or provision shall not affect the remaining provisions, paragraphs, clauses or provisions of this resolution.

Section 10. Conflict. All resolutions, orders and regulations or parts thereof heretofore adopted or passed that are in conflict with any of the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 11. Captions. The captions or headings herein are for convenience of reference only and in no way define, limit or describe the scope or intent of any provisions or sections of this resolution.

Section 12. Effective Date. This resolution shall be in full force and effect immediately upon its adoption.

{Signature page follows.}

ADOPTED AND APPROVED this 15th day of October, 2026.

SOUTH DAVIS SEWER DISTRICT, UTAH

By _____
Chair, Board of Trustees

[SEAL]

ATTEST AND COUNTERSIGN:

By _____
Clerk

EXHIBIT A

[ATTACH COPY OF MASTER RESOLUTION]

EXHIBIT B

[ATTACH FORM OF SUPPLEMENTAL RESOLUTION]

EXHIBIT C

NOTICE OF BONDS TO BE ISSUED

NOTICE IS HEREBY GIVEN pursuant to the provisions of Section 11-14-316, Utah Code Annotated 1953, as amended, that on October 15, 2026, the Board of Trustees (the "*Board*") of the South Davis Sewer District, Utah (the "*District*"), adopted a resolution (the "*Resolution*") providing for the issuance of the District's Combined Utility System Revenue Bonds, in one or more series (the "*Bonds*"), in the maximum aggregate principal amount of \$25,000,000. The Bonds are to bear interest at a rate of not to exceed 7.0% per annum (exclusive of any default rate or rate increase due to interest on the Bonds becoming taxable) and are to mature over a period not to exceed 31 years from their date or dates. The Bonds are to be sold at a discount from par, expressed as a percentage of principal amount, of not to exceed 2.0%.

The proceeds of sale of the Bonds are to be used for the purpose of obtaining funds to finance a portion of the costs of acquiring, constructing and completing improvements to the District's north sewer treatment and disposition plant and various other improvements to the District's system for the collection, treatment and disposition of sewage (the "*Project*"), to provide necessary reserves and to pay all costs incident to the issuance of the Bonds.

The Bonds are to be issued and sold by the District pursuant to the Resolution, including as part of the Resolution (i) a copy of Master Resolution No. 163 Providing for the Issuance of Combined Utility System Revenue Bonds, adopted April 20, 2017, as heretofore supplemented (the "*Master Resolution*"), and (ii) a substantially final form of a supplemental resolution providing specifically for the issuance of the Bonds (the "*Supplemental Resolution*"). A copy of the Master Resolution and the form of the Supplemental Resolution were attached to the Resolution and were before the Board at the time of the adoption of the Resolution. The Supplemental Resolution will be adopted by the Board at a future date prior to the issuance of the Bonds, in substantially the form attached to the Resolution, with such changes thereto as shall be approved by the Board upon the adoption thereof; *provided* that the principal amount, interest rate or rates, maturity and discount pertaining to the Bonds will not exceed the maximums set forth above.

Under the Resolution, the Bonds will be secured by a pledge of all revenues, fees, income, rents and receipts derived by the District from or attributable to the District's sewer system and certain other facilities or projects of the District that are designated as additional facilities under the Resolution remaining after the payment of operation and maintenance costs (the "*Net Revenues*").

The District currently has \$97,840,000 par amount of bonds outstanding that are secured by the Net Revenues. More detailed information relating to the District's outstanding bonds can be found in the District's most recent Basic Financial Statements that are available on the Office of the Utah State Auditor's website (www.sao.state.ut.us).

Assuming a final maturity for the Bonds of 30 years from the date hereof and that the Bonds are issued in an aggregate principal amount of \$25,000,000 and are held until maturity, based on

the District's currently expected financing structure and interest rates in effect around the time of publication of this notice, the estimated total cost to the District of the proposed Bonds is \$37,018,619.

A copy of the Resolution (including a draft of the Supplemental Resolution) is on file in the office of the Clerk of the District, 1800 West 1200 North, in West Bountiful, Utah, where it may be examined during regular business hours of the District from 8:00 a.m. to 5:00 p.m. The Resolution shall be so available for inspection for a period of at least thirty (30) days from and after the date of the publication of this Notice.

NOTICE IS FURTHER GIVEN that, pursuant to law, for a period of thirty (30) days from and after the date of the publication of this notice, any person in interest shall have the right to contest the legality of the above-described Resolution (including the Supplemental Resolution) or the Bonds or any provisions made for the security and payment of the Bonds. After such time, no person shall have any cause of action to contest the regularity, formality or legality thereof for any cause.

DATED this 15th day of October, 2026.

Candice Venn, Clerk,
South Davis Sewer District, Utah

EXHIBIT D

SOUTH DAVIS SEWER DISTRICT, UTAH NOTICE OF PUBLIC HEARING AND INTENT TO ISSUE BONDS

PUBLIC NOTICE IS HEREBY GIVEN that on October 15, 2026, the Board of Trustees (the "*Board*") of the South Davis Sewer District, Utah (the "*District*"), adopted a resolution (the "*Resolution*"), calling a public hearing to receive input from the public with respect to the issuance of its combined utility system revenue bonds, in one or more series (the "*Bonds*"), to finance all or a portion of the cost of the acquisition, construction and completion of improvements to the District's north sewer treatment and disposition plant and various other improvements to the District's system for the collection, treatment and disposition of sewage (the "*Project*") and the potential economic impact that the Project will have on the private sector, pursuant to the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended (the "*Act*").

PURPOSE FOR ISSUING BONDS

The District intends to issue the Bonds for the purpose of (1) financing all or a portion of the costs of the acquisition, construction and completion of the Project, (2) funding any necessary reserves and contingencies in connection with the Bonds, and (3) paying the costs incurred in connection with the issuance and sale of the Bonds.

MAXIMUM PRINCIPAL AMOUNT OF THE BONDS

The District intends to issue the Bonds in an aggregate principal amount not exceeding \$25,000,000.

NO TAXES PROPOSED TO BE PLEDGED

The Bonds will be secured by and paid from revenues, fees, income, rents and receipts derived by the District from or attributable to the District's sewer system and certain other facilities or projects of the District that are designated as additional facilities under the Resolution remaining after the payment of operation and maintenance costs, and no taxes will be pledged for repayment of the Bonds.

TIME, PLACE AND LOCATION OF PUBLIC HEARING

The District will hold a public hearing during its Board meeting which begins at 5:00 p.m. on November 19, 2026. The public hearing will be held at the regular meeting place of the Board at 1800 West 1200 North, in West Bountiful, Utah. All members of the public are invited to attend and participate in the public hearing. Written comments may be submitted to the District, to the attention of the Clerk, prior to the public hearing.

PURPOSE FOR HEARING

The purpose of the hearing is to receive input from the public with respect to the issuance of the Bonds and the potential economic impact that the Project will have on the private sector.

SOUTH DAVIS SEWER DISTRICT, UTAH

By _____
Clerk

October 2, 2026



South Davis Sewer District
1800 West 1200 North
West Bountiful, UT 84047

We are pleased to confirm our understanding of the services we are to provide South Davis Sewer District (the District).

We will audit the statement of net position of South Davis Sewer District as of December 31, 2026, the statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

We will also audit the District's compliance over state compliance requirements for the year ended December 31, 2026.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the District's compliance over state compliance requirements. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objective of our compliance audit is to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America expect that required supplementary information (RSI) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's discussion and analysis
- Information about infrastructure assets reported using the modified approach.
- Schedules of the District's proportionate share of the net pension liability – Utah Retirement Systems
- Schedules of District contributions – Utah Retirement Systems
- Notes to required supplementary information

As part of the financial audit, we will also provide the following nonaudit services:

- Propose adjustments and reclassifications
- Assist with the preparation of financial statements and related note disclosures

Engagement Administration and Fees

The timing of our audit will be scheduled for performance from March 2027 to June 2027. We plan to issue our reports by their due dates.

Kyle Greene, CPA is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising our services performed as part of this engagement and signing the audit reports.

We estimate that our fees for these services and related costs will be \$27,250 for the audit and the nonaudit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Finance charges of 1½ percent per month will be assessed on unpaid balances over 30 days old.

Events that might affect our fee include *changes* in the following areas:

- District accounting procedures, policies, or principles;
- District personnel and assignments;
- District operations or level of activities;
- Degree of assistance from District management and accounting personnel;
- Accounting, auditing, and reporting standards;
- Regulatory or industry requirements, including federal and state audit requirements; and/or
- Expected risk of material misstatement due to fraud.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If any difference arises between the District and our firm related to services performed by us that cannot be resolved, you and we agree first to try in good faith to settle the difference by mediation. Costs of any mediation proceeding shall be shared equally by all parties.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. As part of an audit of financial statements in accordance with GAAS, and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Management override of controls is considered a presumed fraud risk according to GAAS.
- Improper revenue recognition is considered a presumed fraud risk according to GAAS.
- Capital assets roll forward schedules may not agree to underlying accounting records or contain incorrect information.
- Expenditures/expenses, including payroll and related benefits, contractor retention amounts, and debts service payments, could be unrecorded or recognized in incorrect period.
- Certain employee benefits (e.g. compensated absences, termination benefits, and other post-employment benefits) may be improperly valued
- Joint venture activity is not properly recorded or valued

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of State Compliance

Our audit of the District's compliance over state compliance requirements will be conducted in accordance with the requirements of the *State Compliance Audit Guide* issued by the Office of the Utah State Auditor and will consist of performing the applicable procedures described in the *State Compliance Audit Guide* to enable us to express an opinion on compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

As required by the *State Compliance Audit Guide*, we will obtain an understanding of the District's internal control over applicable state compliance requirements. However, our evaluation will be less in scope than would be necessary to render an opinion on these controls.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the District's compliance over applicable state compliance requirements and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, this report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility for:

- The preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
- Maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- The design, implementation, and maintenance of internal control over compliance;
- Identifying, in its accounts, all awards received and expended during the period and the programs under which they were received;
- Including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the District's auditor;

- Identifying and ensuring that the District complies with laws, regulations, and the terms and conditions of award programs and implementing systems designed to achieve compliance with applicable laws, regulations, and the terms and conditions of award programs;
- Resolving and taking corrective action on reported audit findings from prior periods;
- Resolving and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- Submitting the financial reports, schedules, and forms to the appropriate parties;
- Making us aware of any significant contractor relationships where the contractor is responsible for program compliance;
- Adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- Informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control, and others where fraud could have a material effect on compliance;
- The accuracy and completeness of all information provided; and
- Providing us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

Regarding the supplementary information referred to above, you acknowledge and understand your responsibility for:

- Preparing the supplementary information in accordance with the applicable criteria;
- Providing us with the appropriate written representations regarding supplementary information;
- Including our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- Presenting the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With respect to any nonaudit services we perform, management is responsible for:

- Assuming all management responsibilities;
- Designating an individual who possesses suitable skill, knowledge, and/or experience by overseeing the services;
- Evaluating the adequacy and results of the services performed; and
- Accepting responsibility for the results of the services.

We will also assist with the preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and the related notes and for accepting full responsibility for such decisions. You

will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and the related notes and that you have reviewed and approve the financial statements and the related notes prior to their issuance and have accepted responsibility for them.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. In view of the foregoing, you agree to release our firm and its personnel from any liability and costs relating to our services under this letter resulting from false or misleading representations made to us by any member of your management.

Other Audit Matters

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We understand that you will assemble or prepare the following items for the audit:

- A trial balance and a detailed general ledger;
- An organizational chart and a list of those charged with governance and management;
- A chart of accounts;
- Minutes of meetings of those charged with governance held during the period under audit;
- The annual budget and amendments;
- All contracts and agreements entered by the District, including loans, leases, and amendments to entity documents;
- Related party transactions;
- List of bank accounts, including bank reconciliations and related bank statements at the end of the period;
- List of investments, including purchases, sales, gains, and losses for the period;
- Schedule of insurance policies;
- Schedule of inventories held at the end of the period;
- Schedule of prepaid items and deposits at the end of the period;
- List of capital assets, including acquisitions and dispositions for the period and allocation of depreciation by function;
- An accounts receivable aging schedule and an unearned/unavailable revenue schedule at the end of the period;
- Schedule of deferred outflows of resources and deferred inflows of resources at the end of the period;
- List of outstanding accounts payable and accrued expenditures/expenses at the end of the period;
- Payroll summaries, including quarterly and annual reports filed with the IRS and state agencies during the period;

- Schedule of outstanding long-term liabilities (bonds, notes, capital lease obligations, compensated absence obligations, other employee benefit obligations, etc.) for the period;
- Names and addresses of attorneys;
- Cash, investment, accounts receivable, debt, and other confirmations we request;
- Documents selected by us for testing;
- Summary of restricted net position at the end of the period;
- Schedule of expenditures of federal awards;
- Correspondence with, or reports to, grantor and cognizant or oversight agencies; and
- Audit guides of grantor and regulatory agencies.

The audit documentation for this engagement is the property of Squire & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, the Office of the Utah State Auditor, and the U.S. Government Accountability Office pursuant to authority given to them by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Squire & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

If you intend to publish or otherwise reproduce the financial statements and refer to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for at least seven years from the date of our report.

At the end of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the District's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and

- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, our most recent external peer review report can be viewed in the public file at www.aicpa.com.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over state compliance requirements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your personnel.

Respectfully,

Squire & Company, PC

Squire & Company, PC

RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of South Davis Sewer District by:

Signature: _____

Title: _____

Date: _____



South Davis Sewer District

Mailing Address:
PO Box 140111 • Salt Lake City, Utah 84114-0111

Office Location:
1800 West 1200 North • West Bountiful, Utah 84087

Phone (801) 295-3469 • Fax (801) 295-3486

DATE: October 8, 2026
TO: District Board
FROM: Staff
SUBJECT: Proposed Tentative Budget

Dear Trustees,

This document includes the following items:

1. Engineering Committee recommendations
2. Personnel Committee recommendations
3. Two-page tentative budget summary
4. Budget appendices and supporting details

The 2027 budget includes several formatting changes and one-time expenditures outside normal operating costs. These items are summarized below:

Formatting Changes

- Reinstatement of the Repair and Maintenance budget (the "205" account). This separate account is required to track rehabilitation and replacement costs under the Modified Approach to capital asset depreciation used by the District.
- Addition of a detailed two-page budget summary in a condensed, easier-to-navigate format.

Unique Expenditures

- Ongoing capital construction expenditures funded by bond proceeds and recorded in the debt service section of the budget, including engineering and construction services, as well as asset management systems.
- Continued investment in odor control systems.
- Scheduled server replacement.
- Arbitrage payment.
- Increased electricity use associated with North Plant upgrades scheduled to begin operating in the March–April timeframe.

Staff is working to streamline and improve the budget development, organization, and tracking processes. Suggestions for further improvement are welcome.



South Davis Sewer District

Mailing Address:
PO Box 140111 • Salt Lake City, Utah 84114-0111

Office Location:
1800 West 1200 North • West Bountiful, Utah 84087

Phone (801) 295-3469 • Fax (801) 295-3486

DATE: September 22, 2026

TO: District Board

FROM: Staff

SUBJECT: Engineering Committee Budgetary Recommendations

Dear Trustees:

The Engineering Committee (Trustees Hirst, Horrocks, and Romney) met with staff and consultants on Tuesday, September 22, 2026, to discuss the 2027 Capital and Operations and Maintenance Budgets, long-range planning, ongoing construction, and engineering studies. This document first summarizes actionable items for the 2027 budget and then outlines longer-term initiatives.

2027 Capital Budget

The Committee reviewed and discussed the proposed 2027 capital budget. Detailed worksheets are available for review; key items are summarized below.

Capital budget highlights:

- Collections — \$561,000. Highlights:
 - Skid-steer loader, pickup truck replacement program, carport, and manhole-lining equipment
- Treatment Plants — \$38,645,000. Highlights:
 - North Plant engineering and construction
 - Pickup truck replacement program, golf carts, service truck bed, mobile generator, Gradall forklift, and refurbishment of the North Plant operators' office
- General and Administrative — \$510,000. Highlights:
 - Truck replacement program, replacement network servers, and new computers and tablets

The Engineering Committee recommended clarifying the detailed budget tables and evaluating whether renting a Gradall forklift as needed would be more cost-effective than purchasing one.

2027 Maintenance Budget

The Committee reviewed and discussed the proposed 2027 maintenance budget. Detailed worksheets are available for review; key items are summarized below.

- Collections — \$1,035,000. Highlights:
 - Cured-in-place pipe lining contract, lateral-lining and spot-repair materials, manhole rehabilitation, safety equipment, and tools

- Treatment Plants — \$1,250,000. Highlights:
 - New mast bearings for the North Plant trickling filters, plus South Plant building and asphalt repairs
 - Electrical replacements and repairs, and replenishment of spare-parts inventories for both plants and the lift stations

Critical Initiatives for 2027–2028

The Engineering Committee identified two critical initiatives for 2027–2028:

1. Deploy an asset management system
2. Evaluate onsite sodium hypochlorite generation as a disinfection alternative

Asset Management System

Asset management software helps utilities track maintenance and asset condition through work orders, system models, SCADA integration, and related activities. It also creates a permanent record for future reference and documentation.

The District currently uses Cityworks for collection-system asset management, but the treatment plants do not use asset management software. Recent and ongoing treatment-plant construction makes more comprehensive tracking of plant asset conditions increasingly important. Since acquiring Cityworks, Trimble has required users to migrate to a new platform, and the District will need outside consultants to assist with data migration. The District also plans to purchase new network servers in 2026.

Given these overlapping needs, the District should compare Cityworks with competing systems and select the platform that best supports all District asset management requirements. The District has budgeted \$475,000 for this work and intends to reimburse the cost with bond proceeds.

Onsite Sodium Hypochlorite Generation

The District currently spends about \$391,000 annually on bulk sodium hypochlorite (bleach). An onsite generation system would cost approximately \$1,078,000 to purchase and install using existing and new infrastructure. Because the system requires only salt and electricity, eliminating routine bulk purchases is projected to produce a return on investment in approximately six to seven years.

Project Updates

AQUA Engineering representatives updated the Committee on the project and requested input for an October Board presentation. The project remains ahead of the original final-completion schedule, although startup of the Moving Bed Biofilm Reactor (MBBR) for ammonia treatment has been delayed by approximately six to seven months.

Jacobs Engineers updated the Committee on the treatment plant consolidation study. State of Utah Water Quality representatives reviewed the initial regulatory endpoints, and preliminary alternatives have been identified. Earlier work included a comprehensive asset condition assessment and confirmation of plant capacity conditions.

SOUTH DAVIS SEWER DISTRICT

2027 BUDGET

PERSONNEL COMMITTEE RECOMMENDATIONS

The Personnel Committee (Trustees Westergard, Arave, and Murri) met with staff on Tuesday, September 29, 2026, to discuss the 2027 personnel budgets, succession planning, and compensation market analysis. Summary recommendations are as follows:

Salaries: The Personnel Committee recommends a marketplace adjustment of **3.2%** to the District's salary schedule. The Committee further recommends merit raises be authorized with the Board-approved salary evaluation guidelines and based on individual employee evaluations.

Health Insurance: Budget for a 5.6% increase in medical insurance.

Treatment Plant Upgrades, Retirements and Replacements: It is presently unclear how much new treatment plant upgrades will affect our baseline staffing requirements, but it is probable that the District will need to add to operations staff. There are also several seasoned operators that either have expressed the intent to or could retire within the next 1-5 years.

Summer Temporaries: Continue with part-time, hourly help for office and assisting on the CCTV and Jet Washer crews.

Health & Safety Officer: Continue with in-house Health & Safety Officer and training. This training is supplemented with various outside sources such as the Workers Compensation Fund and the Utah Safety Council. We will use additional outside consulting to update some manuals and programs.

Wasatch Front Water Quality Council: Continue to be a member of and to administer the operations of the Council on behalf of the other Publicly Owned Treatment Works (POTW's) in Weber, Davis, Salt Lake and Utah Counties. Funding for the group comes from contributions from its members. Continue with District contribution.

Operating Unit 2 (OU2): Continue to operate and maintain the EPA Superfund site treatment facility on behalf of Office of the State of Utah Division of Environmental Response. Funding for this work comes from the DERR.

Wasatch Resource Recovery: Continue to assist Opal to operate and maintain WRR as necessary.

Succession Planning: Staff reviewed positions likely to turn over in the 5-year horizon and tentative plans to address them, including qualifications and other requirements.

Proposed Merit Increases: 2.98% (Includes 4 merit raises, 3 promotions and 6 market adjustments.)

Overall Payroll Increase 2026-2027: 2.63% (merit, market, and COLA increases offset by staffing changes from last year.)

**SOUTH DAVIS SEWER DISTRICT BUDGET
2027 TENTATIVE BUDGET - OCTOBER 15, 2026**

		ACTUAL 2025	BUDGET 2026	Sep-26 ACTUAL 2026	FORECAST 2026	Proposed Budget 2027	% Chg 26/27
OPERATING REVENUES							
Property Taxes	\$	6,112,571	\$ 6,567,000	\$ 1,191,676	\$ 6,567,000	\$ 7,167,000	9.1%
Service Charges	\$	14,457,516	\$ 14,500,000	\$ 14,632,149	\$ 14,500,000	\$ 15,000,000	3.4%
Special Treatment Charges	\$	1,243,108	\$ 800,000	\$ 466,464	\$ 800,000	\$ 1,200,000	50.0%
WFWQC Revenue	\$	700,000	\$ 700,000	\$ 675,000	\$ 700,000	\$ 675,000	-3.6%
Impact Fees	\$	602,339	\$ 200,000	\$ 301,496	\$ 200,000	\$ 200,000	0.0%
Interest Income	\$	1,426,733	\$ 650,000	\$ 1,425,304	\$ 650,000	\$ 650,000	0.0%
Contributions to Capital	\$	1,662,737	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	0.0%
Other Sundry Revenue	\$	959,944	\$ 883,000	\$ 731,704	\$ 883,000	\$ 883,000	0.0%
TOTAL REVENUES	\$	27,164,948	\$ 24,400,000	\$ 19,423,793	\$ 24,400,000	\$ 25,875,000	6.0%
OPERATING EXPENSES - COLLECTIONS							
110 Salaries	\$	999,688	\$ 1,200,000	\$ 766,943	\$ 1,049,501	\$ 1,150,000	-4.2%
130 Employee Benefits	\$	543,604	\$ 640,000	\$ 410,688	\$ 561,994	\$ 620,000	-3.1%
200 Operating Expense	\$	333,240	\$ 525,000	\$ 385,943	\$ 514,590	\$ 200,000	-61.9%
205 Repairs & Maintenance	\$	-	\$ -	\$ -	\$ -	\$ 1,035,000	
210 Office Expense	\$	18,385	\$ 3,000	\$ 5,658	\$ 7,544	\$ 5,000	66.7%
220 Computer Expense	\$	-	\$ -	\$ -	\$ -	\$ -	
230 Telecommunications	\$	14,992	\$ 27,000	\$ 10,709	\$ 14,279	\$ 27,000	0.0%
310 Transportation	\$	13,630	\$ 25,000	\$ 27,637	\$ 36,850	\$ 45,000	80.0%
330 Power	\$	28,871	\$ 40,000	\$ 21,877	\$ 29,169	\$ 35,000	-12.5%
340 Natural Gas	\$	5,699	\$ 15,000	\$ 4,442	\$ 5,923	\$ 10,000	-33.3%
345 Utilities: Water, Sewer, & Waste	\$	12,898	\$ 15,000	\$ 11,943	\$ 15,924	\$ 16,000	6.7%
350 Outside Services	\$	22,331	\$ 35,000	\$ 15,645	\$ 20,859	\$ 35,000	0.0%
370 No-Fault Sewer Backup Fund	\$	13,777	\$ 80,000	\$ 481	\$ 641	\$ 80,000	0.0%
390 Education/Memberships	\$	14,334	\$ 12,000	\$ 4,763	\$ 6,351	\$ 15,000	25.0%
400 Buildings & Grounds	\$	11,612	\$ 10,000	\$ 28,136	\$ 37,515	\$ 20,000	100.0%
510 Insurance	\$	127,348	\$ 140,000	\$ 142,792	\$ 142,792	\$ 157,000	12.1%
TOTAL COLLECTIONS EXPENSE	\$	2,160,409	\$ 2,767,000	\$ 1,837,656	\$ 2,443,931	\$ 3,450,000	24.7%
OPERATING EXPENSES - TREATMENT							
110 Salaries	\$	1,386,962	\$ 1,650,000	\$ 955,307	\$ 1,307,262	\$ 1,450,000	-12.1%
130 Employee Benefits	\$	686,527	\$ 900,000	\$ 544,863	\$ 745,601	\$ 900,000	0.0%
200 Operations	\$	474,509	\$ 500,000	\$ 239,256	\$ 319,008	\$ 250,000	-50.0%
205 Repair & Maintenance	\$	-	\$ -	\$ -	\$ -	\$ 1,250,000	
210 Office Expense	\$	2,368	\$ 3,000	\$ 2,497	\$ 3,329	\$ 5,000	66.7%
220 Computer Expenses	\$	-	\$ -	\$ -	\$ -	\$ -	
230 Telecommunications	\$	16,293	\$ 27,000	\$ 12,837	\$ 17,116	\$ 41,000	51.9%
240 Chemicals	\$	1,712,093	\$ 2,100,000	\$ 1,227,853	\$ 1,637,137	\$ 2,000,000	-4.8%
310 Transportation	\$	25,546	\$ 60,000	\$ 19,201	\$ 25,601	\$ 50,000	-16.7%
320 Solids	\$	39,311	\$ 65,000	\$ 21,819	\$ 29,092	\$ 55,000	-15.4%
330 Power	\$	484,921	\$ 600,000	\$ 267,260	\$ 356,346	\$ 954,000	59.0%
340 Natural Gas	\$	36,220	\$ 35,000	\$ 21,610	\$ 28,813	\$ 70,000	100.0%
345 Utilities: Water, Sewer, & Waste	\$	72,430	\$ 80,000	\$ 39,637	\$ 52,849	\$ 85,000	6.3%
350 Outside Services	\$	18,116	\$ 25,000	\$ 5,229	\$ 6,971	\$ 35,000	40.0%
360 Laboratory	\$	181,468	\$ 235,000	\$ 131,475	\$ 175,300	\$ 215,000	-8.5%
390 Education/Memberships	\$	19,852	\$ 40,000	\$ 8,562	\$ 11,416	\$ 40,000	0.0%
400 Buildings & Grounds	\$	30,584	\$ 60,000	\$ 67,357	\$ 89,809	\$ 60,000	0.0%
510 Insurance & Bonds	\$	126,000	\$ 140,000	\$ 141,081	\$ 141,081	\$ 155,000	10.7%
TOTAL TREATMENT EXPENSE	\$	5,313,200	\$ 6,520,000	\$ 3,705,842	\$ 4,946,733	\$ 7,615,000	16.8%
OPERATING EXPENSES - WFWQC -JR/FB	\$	397,590	\$ 531,000	\$ 208,084	\$ 536,930	\$ 423,000	-20.3%
OPERATING EXPENSES - WFWQC -UL	\$	188,187	\$ 213,000	\$ 83,860	\$ 194,066	\$ 167,000	-21.6%
OPERATING EXPENSES - OU2	\$	75,608	\$ 126,788	\$ 58,013	\$ 103,978	\$ 133,000	4.9%

		ACTUAL		BUDGET		Sep-26 ACTUAL		FORECAST		Proposed Budget		% Chg
		2025		2026		2026		2026		2027		26/27
OPERATING EXPENSES - INDUSTRIAL PRETREATMENT												
110 Salaries	\$	118,170	\$	119,000	\$	90,960	\$	124,472	\$	125,000		5.0%
130 Employee Benefits	\$	65,588	\$	75,000	\$	49,504	\$	67,743	\$	73,000		-2.7%
200 Operating Expense	\$	2,100	\$	2,500	\$	5,376	\$	7,169	\$	4,000		60.0%
210 Office Expense	\$	-	\$	500	\$	236	\$	315	\$	500		0.0%
220 Computer Expense	\$	-	\$	-	\$	-	\$	-	\$	-		
230 Telecommunications	\$	480	\$	500	\$	240	\$	320	\$	500		0.0%
310 Transportation	\$	-	\$	1,000	\$	-	\$	-	\$	1,000		0.0%
360 Laboratory	\$	49,721	\$	58,000	\$	37,295	\$	49,727	\$	58,000		0.0%
390 Education/Memberships	\$	1,751	\$	3,000	\$	1,782	\$	2,376	\$	3,000		0.0%
510 Insurance & Bonds	\$	3,680	\$	5,000	\$	5,000	\$	5,000	\$	6,000		20.0%
TOTAL IPT EXPENSE	\$	241,489	\$	264,500	\$	190,394	\$	257,120	\$	271,000		2.5%
OPERATING EXPENSES - Capital Expansion												
904 Building & Facilities - CS	\$	-	\$	45,000	\$	16,932	\$	35,000	\$	35,000		-22.2%
905 Building & Facilities - NP	\$	25,963,424	\$	40,000,000	\$	18,256,622	\$	30,000,000	\$	34,000,000		-15.0%
906 Building & Facilities - SP	\$	15,666	\$	100,000	\$	8,652	\$	25,000	\$	100,000		0.0%
907 Odor Construction - SP	\$	155,021	\$	1,500,000	\$	551,000	\$	1,500,000	\$	1,200,000		-20.0%
909 Finance Costs - NP	\$	7,000	\$	300,000	\$	9,500	\$	9,500	\$	-		-100.0%
910 Outfall/Sewer Lines	\$	797,505	\$	700,000	\$	-	\$	-	\$	100,000		-85.7%
914 Operating & Support Equipment - CS	\$	-	\$	177,000	\$	-	\$	77,000	\$	139,000		-21.5%
915 Operating & Support Equipment - TP	\$	13,575	\$	100,000	\$	-	\$	100,000	\$	400,000		300.0%
926 Mobile Equipment - GA	\$	67,225	\$	-	\$	-	\$	-	\$	70,000		
924 Mobile Equipment - CS	\$	980,113	\$	391,000	\$	369,656	\$	369,656	\$	282,000		-27.9%
925 Mobile Equipment -TP	\$	149,319	\$	325,000	\$	93,814	\$	150,000	\$	275,000		-15.4%
930 Office Furniture & Equipment - GA	\$	16,322	\$	100,000	\$	161,295	\$	170,000	\$	440,000		340.0%
931 Office Equipment - CS	\$	-	\$	5,000	\$	-	\$	5,000	\$	5,000		0.0%
932 Office Equipment - TP	\$	-	\$	12,000	\$	-	\$	5,000	\$	20,000		66.7%
934 Major Equipment - TP	\$	-	\$	100,000	\$	-	\$	100,000	\$	100,000		0.0%
937 Engineering - SP	\$	9,275	\$	70,000	\$	-	\$	15,000	\$	50,000		-28.6%
938 Engineering - NP	\$	762,543	\$	3,000,000	\$	469,438	\$	800,000	\$	2,500,000		-16.7%
TOTAL CAPITAL EXPENSE	\$	28,936,988	\$	46,925,000	\$	19,936,908	\$	33,361,156	\$	39,716,000		-15.4%
TOTAL BONDED CONST EXPENSE	\$	26,742,242	\$	43,370,000	\$	18,735,560	\$	30,824,500	\$	36,550,000		-15.7%
TOTAL CAPITAL NOT FINANCED	\$	2,194,746	\$	3,555,000	\$	1,201,348	\$	2,536,656	\$	3,166,000		-10.9%
OPERATING EXPENSES - GENERAL AND ADMINISTRATIVE												
110 Salaries	\$	959,915	\$	1,100,000	\$	908,637	\$	1,243,398	\$	1,200,000		9.1%
130 Employee Benefits	\$	414,323	\$	485,000	\$	368,002	\$	503,582	\$	510,000		5.2%
210 Office Expense	\$	54,782	\$	150,000	\$	60,788	\$	81,050	\$	100,000		-33.3%
220 Computer Expense	\$	255,861	\$	400,000	\$	218,990	\$	291,986	\$	300,000		-25.0%
230 Telecommunications	\$	30,286	\$	25,000	\$	16,178	\$	21,571	\$	20,000		-20.0%
350 Outside Services	\$	114,649	\$	325,000	\$	107,432	\$	143,242	\$	300,000		-7.7%
380 Audit/Accounting Expense (Arbitrage)	\$	25,795	\$	40,000	\$	25,935	\$	34,580	\$	350,000		775.0%
390 Education/Memberships	\$	26,631	\$	40,000	\$	33,842	\$	45,122	\$	55,000		37.5%
395 Division of Water Quality - NOV Fines	\$	9,000	\$	50,000	\$	-	\$	-	\$	25,000		-50.0%
393 Division of Water Quality - Fees	\$	-	\$	20,000	\$	12,500	\$	16,667	\$	20,000		0.0%
400 Building and Grounds	\$	7,942	\$	30,000	\$	9,175	\$	12,233	\$	25,000		-16.7%
510 Insurance and Bonds	\$	4,545	\$	5,000	\$	6,779	\$	6,779	\$	7,000		40.0%
TOTAL G & A EXPENSE	\$	1,903,730	\$	2,670,000	\$	1,768,257	\$	2,400,210	\$	2,912,000		9.1%
DEBT SERVICE												
TOTAL PRINCIPAL	\$	2,519,000	\$	2,525,000	\$	2,525,000	\$	2,525,000	\$	2,607,000		3.2%
TOTAL INTEREST	\$	2,494,462	\$	4,122,606	\$	4,122,606	\$	4,122,606	\$	5,824,111		41.3%
TOTAL BONDS	\$	5,013,462	\$	4,980,245	\$	6,647,606	\$	6,647,606	\$	8,431,111		69.3%
GROSS INCOME (ALL REVENUE)	\$	27,164,948	\$	24,400,000	\$	19,423,793	\$	24,400,000	\$	25,875,000		
TOTAL OPERATING EXPENSE	\$	(10,280,213)	\$	(13,092,288)	\$	(7,852,105)	\$	(10,882,968)	\$	(14,971,000)		
TOTAL NON-CONSTRUCTION CAPITAL	\$	(2,194,746)	\$	(3,555,000)	\$	(1,201,348)	\$	(2,536,656)	\$	(3,166,000)		
TOTAL DEBT SERVICE	\$	(5,013,462)	\$	(4,980,245)	\$	(6,647,606)	\$	(6,647,606)	\$	(8,431,111)		
NET INCOME	\$	9,676,527	\$	2,772,468	\$	3,722,734	\$	4,332,769	\$	(693,111)		
TOTAL FUNDS EXPENDED INCLUDING OPS, DEBT AND CONSTRUCTION	\$	(44,230,663)	\$	(64,997,533)	\$	(34,436,619)	\$	(50,891,731)	\$	(63,118,111)		