MINUTES OF THE ADMINISTRATIVE CONTROL BOARD OF THE WESTERN KANE COUNTY

SPECIAL SERVICE DISTRICT NO.1.

January 8, 2026

Orderville, Utah

Board Members present: Zach Hascall, Carrie Heaton, Ben Alderman, Chris Heaton

Board Members absent: JD Maxwell, Tim Esplin, Robert Houston

Others present: Justin Powell, Ben Beckstead

1. **MEETING CALLED TO ORDER** at 7:00 pm by Chris Heaton.

2. **RECOGNITION OF GUESTS**

3. **REVIEW AND APPROVE PRIOR MINUTES** The minutes from the December 11, 2025, board meeting are reviewed. Zach makes a motion to approve the minutes. Ben A. seconds the motion. All members vote aye.

4. **TELEVISION EQUIPMENT AND MAINTENANCE REPORT** The District will be purchasing a new amplifier that should help with some recent issues.

   A. Municipality billing MOU – Ben B. reached out to the Kanab City attorney to see where they are in the process of reviewing and editing the MOU that was presented to them. Mr. Burggraaf indicated he is updated and re-writing some aspects of the draft and hopes to have that accomplished soon.

   B. Sign amended resolution 2025-2 "A Resolution Renaming the Television Service Fee as "Broadcast Telecommunication Fee" and Establishing a New Monthly Rate" -- The resolution approved in the December 2025 meeting has been updated to reflect the approved language and needs to be signed by Chairman Maxwell. As he is not in attendance at today's meeting this will be continued.

5. **SOLID WASTE EQUIPMENT AND MAINTENANCE REPORT** Justin notes the concrete for the scales is completed. The Conex needs to be placed, and once that is completed the scales can be set in place.

   A. Valley landfill mitigation estimate – Justin reports that Danny gave the mitigation company the go ahead to move forward with the work at the Valley landfill, but they haven't heard back from them at this time.

6. **REVIEW FINANCES AND EXPENDITURES** The board reviewed the December finances. All questions were answered.

7. **OTHER BUSINESS**

   A. Meeting frequency for 2026 – Ben B. presents an updated 2026 meeting schedule for the board's consideration. He and Danny believe that the board could meet with less frequency and still accomplish all that needs to be done. The meeting schedule is reviewed and discussed. Ben A. makes a motion to approve the updated 2026 meeting schedule. Carrie seconds the motion. All members vote aye. The updated schedule will be posted on the WKCSSD website, the Utah Public Notice Website, and sent to all board members.

   B. Discuss Roth 401(k)/457(b) for employees – Ben B. notes that as part of the Secure Act of 2021, employees over the age of 50 who participate in the 401(k) have an option to make catch up contributions; however, if the employee's total FICA wages exceed $150,000 these catch-up contributions can only be made to a Roth account. If we don't offer a ROTH option with our 401(k), the employee would not be allowed to make catch up contributions. He notes that this doesn't affect any of our employees at this time; however, he wanted to make the board aware of this change and potentially approve the Roth so that down the line the option is already in place for employees who may become affected. He also notes that if the District adopts the ROTH, employees would have the option of making ROTH contributions voluntarily in conjunction with their traditional 401(k) contributions. The board discusses, and the item will be continued.

8. **ADJOURN.** Carrie makes a motion to adjourn at 7:19 p.m. The meeting is adjourned.

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JD Maxwell, Chairperson