

Pine Valley Special Services District

Meeting Agenda

Pine Valley Fire Station, 680 East Main Street, Conference Room

March 11, 2026 — Approximately 7:00 P.M.
(or immediately following the conclusion of the PVLAD meeting)

Board Members: Bob Dalley, Chairman
 Emily Neilson, Vice-Chair
 Allen Cannon
 Mark Owens
 Steve Shakespeare

PVSSD Assistants: Rick Peetz, Clerk
 Teri Forbes, Treasurer

Fire Chief: Robert Hardy

1. Welcome – Chairman Bob Dalley.
2. Meeting Minutes.
 - A. Approval of the February 11, 2026, PVSSD Meeting Minutes.
3. U.S. Forest Service Report - Joe Rechsteiner.
4. Update on Flooding and Mitigation Efforts - Mark Owens.
5. Report on Work Taking Place on the Dam – Mark Owens.
6. Review of Letters from the SSD Board and Fire Chief to go out with Annual Fire Assessments.
7. Update on Business Venmo Account – Rick Peetz.
8. Local Governments Trust Training – Allen Cannon.
9. Discussion of HB-48 – Chair Dalley.
10. Fire Department Report – Assistant Chief, Marc Rose.

11. Clerk and Treasurer's Reports (February) – Rick Peetz and Teri Forbes.
12. Update on County Audit – Chair Dalley, Rick, and Teri.
13. Update on Community Center Meeting with County – Allen Cannon.
14. Citizen Requests—Any person wishing to bring an item not otherwise on the agenda should raise their hand and give their name for the record to the attention of the Board Chairman, Bob Dalley, and the additional members of the Board. The Chair or Board will take no action at this time. All items will be referred to the Board and/or Fire Chief for follow-up and report.
15. Other Business.

The next board meeting is scheduled for April 8, 2026, at approximately 7:00 p.m. The public is invited and encouraged to attend.

AGENDA ITEM #2A

Pine Valley Special Services District

Meeting Minutes - PENDING

Pine Valley Fire Station, 680 East Main Street, Conference Room

Wednesday, February 11, 2026

Board Members: Bob Dalley, Chairman
Emily Neilson, Vice-Chair
Allen Cannon
Mark Owens
Steve Shakespeare (via Zoom)

PVSSD Assistants: Rick Peetz, Clerk (via Zoom)
Teri Forbes, Treasurer

Others: Frank Davie
Robert Hardy
Duane Krohn
Audrey Krohn
Tom Nielsen
Marc Rose (via Zoom)
Claudia Davis

1. **Welcome – Chairman Bob Dalley.**

Chair Bob Dalley called the meeting to order at 7:10 PM.

2. **Meeting Minutes.**

A. **Approval of the January 14, 2026, PVSSSD Meeting Minutes.**

Allen Cannon moved to APPROVE the minutes of January 14, 2026. Mark Owens seconded the motion. The motion passed with the unanimous consent of the Board.

3. **Update on Flooding and Mitigation Efforts – Mark Owens.**

Mark Owens reported that the process has been slow but offered firm dates as follows from the U.S. Forest Service:

- February 26, 2026, from 12:00 PM to 4:00 PM will be a Volunteer Cleanup at the Heritage Center. Volunteers were asked to bring rakes, shovels, pruners, and other tools needed to clean the grounds.
- June 6 is National Trails Day. Training and certifications are needed to volunteer. The work will involve cleaning trails affected by the Forsyth Fire.

- July 25 is Heritage Day at Heritage Center and will feature food, booths, and demonstrations.
- September 26 is National Public Lands Day where there will be a cleanup to areas impacted by the Forsyth Fire.

The events were to be posted on Nextdoor.

Mark reported that the Heritage Center can accommodate groups of up to 75.

4. Report on Work Taking Place on the Dam – Mark Owens.

A total of 17 signs have been posted at the campground. District Ranger, Joe Rechsteiner, has asked that everyone stay out of the area. Logging was expected to begin in the next few weeks. Fire Chief, Robert Hardy, indicated that he would post the closure information on the bulletin board next to the station. This information has already been passed on to all the Fire Department members. Issues with the lock on the gate were discussed.

Mark reported that the logging contract is for 2026 and 2027. More basin dredging will take place this year. A contractor breached the dam and it was not known if they will do a change order or put it out to bid. Dam reconstruction was expected to take place in 2027. It was noted that no firewood is available for the community.

Mark informed the Board that the Forest Service is going to place a shed at the Heritage Center to organize volunteer parties. The Equestrian Area was expected to be open this year for horseback riding. The fish platform has been removed and is being rebuilt as part of an Eagle Scout project.

One of the issues with the project is due to there being so many reviewing agencies involved. The National Resources Conservation Service (“NCRS”) and the Army Corps of Engineers are trying to get funding, so it may take some time. The plans were received for the Emergency Watershed Project (“EWP”). There are now two water and sediment control basins because they increased the depth and size. The Forest Service has begun its review. The delays are due to the environmental permitting process. They hope to begin construction in April with the project going out to bid in March.

Property owners were encouraged to clean up their own properties and not wait for the County. 80,000 trees were planted in Gardner Peak and 60,000 in the Forsyth area. Five-foot Ponderosa Pines can be purchased for \$145.

5. Webmaster Update – Robert Hardy.

Emily asked about the website and if the Policies and Procedures documents can be copied got new members to access. Chief Hardy suggested they obtain them from the public documents on the website. He noted that full access has been limited to six people. Joseph Hunt was asked to monitor the public documents folder and update everything with a link to the website.

6. Fire Department Report – Robert Hardy.

Fire Chief, Robert Hardy, reported that most of the calls last month were cancelled. The department is working on automatic aid for SR-18 for all structure fires. This will likely result in more activity in the department. Information will be updated as it is received.

Chief Hardy stated that a grateful family in the community has offered to purchase furniture for the Fire Department including two new electric reclining sofas, clerks chairs to go around the meeting table, new tables, a new desk, new bookcases, and a new printer stand. The items were expected to arrive in the next few weeks.

The furniture that is being replaced will be disposed of per the policy for disposing of surplus materials. He asked that Claudia Davis post a notice on Nextdoor with photos of the items to see if there is any interest.

Chair Dalley questioned how to deal with the potential perception that annual fees are being used to purchase furniture. Chief Hardy stated that his letter to be sent out with the Annual Assessments will address mitigation efforts and mention the new donated furnishings.

Chief Hardy reported that two Fire Department members stepped down recently and two new members joined. The current membership is 21.

Emily Neilson moved to OFFER to the community through Nextdoor , the furniture that is being replaced with donations. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

Chief Hardy reported that fewer people attended Winter Fire School this year. The total hours were down to 267 this year compared to 410 last year. Checks were issued in December of 2024 and 2025. It seemed to be working well. All are aware that for their assessment to be returned, they must attend 50% of the trainings and 25% of the callouts. To receive the full amount of \$599, they must obtain advanced certifications or be involved more than 25% of the calls. Assistant Chief, Marc Rose, keeps track of the trainings and Chief Hardy track callouts. All call data is provided to the National Emergency Response Information System (“NERIS”).

7. Board Quarterly Bank Reconciliation Report – Bob Dalley and Allen Cannon.

Chair Dalley reported that he, Allen Cannon, and Cortney Snow Alan met with Rick and Teri on January 31 to review the bank reconciliations. The State in its Fraud and Risk Assessment requires this to be done. They reviewed the process and observed the reconciled bank balance per the books. The intent was to ensure that the bank statements are tied to the book accounts. They reviewed one LAD account and six SSD accounts and found no exceptions.

8. Approve December Bank Reconciliations from January Board Meeting.

Chair Dalley reported that approval of the December bank reconciliations was postponed. After meeting with Cortney and Allen he understood what took place.

Chair Dalley moved to APPROVE the bank reconciliations for December 2026. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

9. Clerk and Treasurer’s Reports (January) – Rick Peetz and Teri Forbes.

Rick Peetz presented the Clerk’s Report and addressed key expenditures.

Chair Dalley asked if feedback had been received regarding the Funding Navigator app. Chief Hardy stated they have presented ideas and the process is underway to find grant funding options for various projects. One potential purchase was a side-by-side to replace the Kubota to help in rescues and other work in areas that are hard to get to. It will feature a 55-gallon water tank and a 75-foot hose.

Rick reported that the County did a very good job of collecting delinquent property taxes. Property owners are billed \$30 for each invoice that is late and it is collected by the County.

A line item included the purchase of a computer for \$200 by the former Treasurer that was approved by the former Chair outside the policy on surplus property.

Mark asked about shirt sales and donations. Rick explained that Claudia Davis had a Zumba class that donated money to the department.

Rick stated that money was moved from the interest-bearing operational fund to bring the capital account to \$100,000. Currently, \$200,000 is available to purchase equipment and \$100,000 in impact fees. Funds were being saved for capital purchases.

Potential upcoming costs were discussed. Chief Hardy stated that Engine 141 is 20 years old and was purchased used. He wanted to be sure to have funds available if something catastrophic were to happen to Engine 141 in terms of providing a replacement.

Emily asked about the costs associated with the ambulance switch-over with Enterprise. The Chief stated that all that will need to be paid for is the conversion to the new radio.

Rick was preparing invoices and starting the billing process. He needs inserts consisting of letters from the Fire Chief and the Special Service District. Chair Dalley offered to draft a letter and send it out to the board for review. Chief Hardy planned to focus briefly on the Forsyth Fire and the donations used to make purchases in the fall. He'll note that there are no major capital plans for this year.

Assistant Chief Rose mentioned that this year they will try to push the importance of fire-wise landscaping, being proactive, and working together as a community to be aware of the potential for another wildland fire. The main concern is the Lloyd Canyon area. The officers have a plan to get volunteers to help clear vegetation in areas of concern.

Chief Hardy mentioned that HB-48 passed during the 2025 Legislative Session that will require high-risk areas to be mitigated to avoid financial complications. Permission was granted by Joe Rechsteiner to utilize the area behind the burn to stack vegetation instead of filling up dumpsters. They will use the chipper shredder from the County Fire Warden and make the mulch available to the community. The rest will be hauled away. This is one of the projects the Fire Department is working on to make the community more fire-wise and resilient to wildfires.

Mark Owens moved to TABLE approval of the Clerk's Report to a date certain of March 11, 2026. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

Treasurer Teri Forbes reported that she reconciled each of the accounts and found them to be in order.

Emily Neilson moved to APPROVE the Treasurer's Report. Mark Owens seconded the motion. The motion passed with the unanimous consent of the Board.

10. Discussion on Establishing a Business Venmo Account – Allen Cannon and Bob Dalley.

Chair Dalley reported that around 700 invoices are sent out each year. Last year, 181 or 30%, paid with Venmo. Rick noted that money was also received as donations to the Fire Department and for those who lost their homes. Chair Dalley explained that although there has been absolutely no impropriety, the Venmo account has been tied to the checking account but works through cell phone numbers. The phone number associated with it was Rick and moved to former Treasurer, LaDawn Christensen. Chair Dalley was troubled by the perception it could create. Rick looked into establishing a business Venmo account. The difference is that there is a transaction fee with the cost being 1.95% of the dollar amount plus \$.10. On a \$250

assessment, the fee would be around \$4. He asked that the board decide whether to absorb the cost. Possible options were discussed.

Rick stressed that it is necessary to have a phone and phone number to set up the account.

Allen Cannon moved to CHANGE to a business Venmo account and purchase a cell phone line for use by the Fire Department that will be used for the business Venmo. A service fee will be passed on to cover the cost of the Venmo transaction. Mark Owens seconded the motion.

Claudia stressed that the payor must pay the fee.

The motion passed with the unanimous consent of the Board.

11. Update on Community Center Meeting with County – Allen Cannon.

Allen reported that a scheduled meeting had to be rescheduled by County Commissioner, Gil Almquist. Commissioner Almquist asked that the Board find someone to provide a second appraisal of the property. He and Mark Owens planned to prepare a summary to provide the Commissioners regarding what has taken place and discuss it at the next follow-up meeting. Mark stated that the County Commissioners have never written a letter expressing a desire to purchase the property. He planned to approach the Assistant County Attorney to push the letter through.

12. Citizen Requests.

Claudia suggested that when sending out letters to all homeowners, they remind them that it is their responsibility to clean up around their properties. The desire is to get everyone to make their property fire-wise. Since the fire, there are some who have still not visited their properties.

13. Other Business.

A question was raised about the audit, which was still in process. Chair Dalley offered to reach out to the Auditor to make sure she has everything she needs.

14. Adjournment.

Emily Neilson moved to ADJOURN. The motion passed with the unanimous consent of the Board.

The meeting adjourned at 8:40 PM.

The next PVSSD meeting will be on Wednesday, March 11, 2026.

AGENDA ITEM #6

March, 2026 : From the Pine Valley Special Service District and Pine Valley Local Area District Boards:

Following the devastating June 2025 Forsyth fire, the Pine Valley Boards extend our deep sympathy to the 13 neighbors who lost their homes, and express gratitude to the community for supporting them with generous donations and volunteer efforts. While we work toward recovery, there will be announcements for projects asking for volunteers.

Government entities are actively planning and designing projects that will focus on the forest and campground areas, restore vegetation, improve drainage channels in the valley, and repair the dam and reservoir. We would appreciate your patience and understanding as these are multi-year projects. Due to hazardous conditions, please be aware that **the campground and surrounding area is completely closed indefinitely. Fines may be assessed by the Forest Service.** The Forsyth trail is open and its use is encouraged.

Utah House Bill 48 ("HB 48") effective January 1, 2026, entitled the "Wildland Urban Interface Modifications," mandates risk assessments for homes in high-risk wildfire areas. Much of Pine Valley is deemed a high-risk area. This law requires property owners in risk areas to engage in mitigation strategies, with independent assessments of their property informing insurance compliance and helping manage rising insurance costs. Both the intention of and impact from HB 48 is not well understood and we expect more specific information from the County. In the meantime, the Boards strongly encourage you to make your home and property fire wise.

For updates, please attend our monthly board meetings on the second Wednesday. The Local Area District Board meets at 6:00 PM and is charged with public safety and the Overlay Zone, preserving our sense of place. The Special Service District Board follows acting as the community fiduciary to the Fire Department's source and use of resources. Board agendas are posted on Nextdoor, the post office area, and on the website: <https://www.utah.gov/pmn/>. Minutes of past meetings are also available on the same website.

We are pleased to report that this is the second year in a row with no increase in assessment fees.

Respectfully,

Pine Valley Special Service District Board: Bob Dalley, Chair; Emily Neilson, Vice-Chair; Allen Cannon, Steve Shakespeare and Mark Owens

Pine Valley Local Area District Board: Frank Davie, Chair; Tom Nielsen, Vice-Chair; Emily Neilson, Cortney Snow, and Brad Esposito

Fire Chief's Message 2026

To begin, I would like to provide a brief update on our department: There are 22 members in the Pine Valley Fire Department. We have 2 EMTs and 5 AEMTs. In 2025 the Department responded to 121 calls for assistance. We train on most Thursday evenings, and we have many additional training classes throughout the year. Our volunteers donated 1648 hours of their time for emergency responses, 2166 hours for training, and 1201 hours of other time for a total time of 5015 hours during 2025. Our vehicles consist of a type 1 structure engine, a type 3 structure engine, two type 6 brush engines, a water tender, a utility vehicle, a rescue vehicle, and an ambulance. We recently swapped our old ambulance for a newer ambulance that is larger and has 4-wheel drive. This was done at no cost to the department. We are well positioned for the future.

Surviving the Forsyth Fire was an arduous experience, and we learned many lessons from that conflagration. We were fortunate that only 13 homes were destroyed. It could have been so much worse! I realize that for those who lost their homes, it was a terrible price to pay. But, we learned how vulnerable we are in Pine Valley to wildfires, and we have gained a greater appreciation for the value of Firewise preparation. In the Board's letter, Bob Dalley mentioned H.B. 48 and the upcoming implications for our community. While it is the responsibility of property owners to mitigate their own fire risk, the Department plans to start some fire mitigation projects this spring in our community. There will be a community meeting held on March 31st at 6 PM at the fire station. We will present plans and resources to assist property owners to become Firewise. Please plan on attending this important meeting. Information about the Firewise program can be found online by searching for "Firewise."

If you visit the fire station, you will notice that we have replaced most of the furniture in our training room. The classroom chair replacement was planned since fall of 2024, and we budgeted for them in 2025 and purchased them last fall. All of the other new furnishings were donated to us recently. A family with ties to our community approached us with a desire to provide new furniture to the department in appreciation for our efforts during the fire. They provided the new sofas, meeting tables, office chairs, office desk, file cabinet/printer stand and book cases. This was an incredibly generous gift from a family that doesn't wish to be acknowledged.

Immediately after the fire last year, the department received many donations from individuals and businesses and some compensation from the State. With the SSD Board's approval, we used that money to make some important capital purchases, namely, a patient monitor for the ambulance, a positive pressure ventilation fan for Engine 141, and a drone. With these purchases made, we have no plans for any additional capital purchases for 2026. We are working on some possible grants with which we may make some equipment purchases.

AGENDA ITEM #10



Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report
Pine Valley Special Service District
February 2026

<u>Date</u>	<u>Type of Call</u>	<u>Location</u>	<u>"Man" Hrs</u>	<u>EO Hrs</u>	
2/7	EMS – breathing	Central	5	1	
2/9	EMS – breathing	Central	4	1	
2/11	Fire – standby	Central	2	0	
2/12	EMS – renal failure	Central	5	1	
2/18	EMS – suicidal	Central	6	1	
2/18	EMS – fall	Pine Valley	6	1	
2/20	EMS – cardiac arrest	Pine Valley	8	2	
2/21	EMS – trauma	Pine Valley	10	0	
2/21	EMS – MVI	Central	7	1	
2/22	EMS – illness	Central	5	1	
2/24	Fire – brush	Grass Valley	6	0	
2/25	Fire – public assist	Central	2	0	
			Total:	66	9

Department Hours:

Response	66 hours
Training	185 hours
Other volunteer	131 hours
Total volunteer hours	382 hours

Year to date: 649 hours in 2026
748 hours in 2025

AGENDA ITEM #11

Profit and Loss
Pine Valley Special Service District
February 2026

Distribution account	Total
Income	
101 Residential Fee Assessmnts	540.00
Total for Income	\$540.00
Gross Profit	\$540.00
Expenses	
1000 Motor Vehicles	
1001 Fuel	112.15
1002 Repairs / Tires	404.80
Total for 1000 Motor Vehicles	\$517.05
100 Building	
102 Electricity	380.00
103 Supplies / Materials	69.18
104 Repairs	1,278.99
106 Propane	684.53
Total for 100 Building	\$2,412.70
1100 Fire Dept Misc	
1104 Food / Water	31.98
1105 Pers. Protective Gear/SCBA	336.00
1107 Other Supplies / Equipmnt	64.70
1108 EMS supplies, train. trave	163.89
Total for 1100 Fire Dept Misc	\$596.55
700 Service District General	
709 Internet Service	80.00
Total for 700 Service District General	\$80.00
Total for Expenses	\$3,606.30
Net Operating Income	-\$3,066.30
Other Income	
102 Transfer Fee	50.00
150 Income Impact fee	5,788.00
201 Interest CV Impact Fee Acct	287.55
202-Interest Income Cache Valle	310.67
400 Other Income	714.43
402 Fire Recovery Fund	10.67
Total for Other Income	\$7,161.32
Net Other Income	\$7,161.32
Net Income	\$4,095.02

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Month
OF
Feb

Profit and Loss Detail
Pine Valley Special Service District
February 2026

	Transaction date	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses					
Income					
101 Residential Fee Assessmnts					
	02/11/2026	7111	WASHBURN LLC 1046837 WLW-2-B	2025 Assessment for local district	20.00
	02/11/2026	7111	WASHBURN LLC 1046837 WLW-2-B	2026 Pine Valley Special Service District Assessment fee for fire protection.	250.00
	02/26/2026	7113	STAHLE CRAIG PVR-F-10 291727	2026 Pine Valley Special Service District Assessment fee for fire protection.	250.00
	02/26/2026	7113	STAHLE CRAIG PVR-F-10 291727	2025 Assessment for local district	20.00
	Total for 101 Residential Fee Assessmnts				\$540.00
	Total for income with sub-accounts				\$540.00
	Cost of Goods Sold				
	Gross Profit				\$540.00
Expenses					
1000 Motor Vehicles					
1001 Fuel					
	02/13/2026		Rick Albee	Purchase and reimbursement request for T-141 fuel submitted by Rick Albee for \$25.15	25.15
	02/17/2026	033783	Bob Bailey	14.327 gallons of diesel at \$3.699/gal for \$53.00	53.00
	02/22/2026		Rick Albee	request for fuel Albee for \$34.00	34.00
	Total for 1001 Fuel				\$112.15
1002 Repairs / Tires					
	02/02/2026	10-13969-25894	Brad Esposito	eBay order for Ford F-150 bumper trim panel	42.53
	02/02/2026	14-13963-81280	Brad Esposito	Dashboard Panel Bezel for Ford F150/F250/F350	32.31
	02/02/2026	20-13955-49263	Brad Esposito	eBay order for F-150 F-250 F-350 Fuel Tank Selector from vap-autoparts	16.60
	02/05/2026		Brackens	N/A	16.02
	02/17/2026	CV5507-05	Bob Bailey	Total	253.87
	02/19/2026	112-5782809-8989026	Brad Esposito	Dash Panel Trim Bezel Inserts for Ford F150/F250/F350 1992-1997	13.83
	02/19/2026	112-6068134-6806645	Brad Esposito	Amazon order for synthetic winch rope, arriving Saturday	29.74
	Total for 1002 Repairs / Tires				\$404.90

Total for 1000 Motor Vehicles with sub-accounts				\$517.05
100 Building				
102 Electricity				
	02/06/2026	Dixie Power	DixiePower electric service bills for two accounts totaling \$647.00, due Mar 2, 2026	380.00
Total for 102 Electricity				<u>380.00</u>
103 Supplies / Materials				
	02/16/2026	2000141 5922539 7 Brad Esposito	2Pack LED Picture Light dated Feb 16, 2026, total \$69.18	69.18
Total for 103 Supplies / Materials				<u>69.18</u>
104 Repairs				
	02/03/2026	189381 Brad Esposito	Total	1,275.99
Total for 104 Repairs				<u>\$1,275.99</u>
105 Propane				
	02/02/2026	709980 Blackbums Propane	Propane delivery invoice from Blackbum Propane to Pine Valley Special Service Dist. for \$388.03	388.03
	02/10/2026	727498 Blackbums Propane	Total	296.50
Total for 105 Propane				<u>\$684.53</u>
Total for 100 Building with sub-accounts				<u>\$2,412.70</u>
1100 Fire Dept Misc				
1104 Food / Water				
	02/19/2026	Brad Esposito	Total	31.98
Total for 1104 Food / Water				<u>\$31.98</u>
1105 Pers. Protective Gear/SCBA				
	02/17/2026	97796 Mega Pro	Total	336.00
Total for 1105 Pers. Protective Gear/SCBA				<u>\$336.00</u>
1107 Other Supplies / Equipmnt				
	02/16/2026	112- 4664146- 8381858 Brad Esposito	Amazon order for batteries and megaphone speaker, arriving Thursday	64.70
Total for 1107 Other Supplies / Equipmnt				<u>\$64.70</u>
1108 EMS supplies, train. trave				
	02/13/2026	5333149 1 Henry Schein-Matrix Medical	Total	163.89
Total for 1108 EMS supplies, train. trave				<u>\$163.89</u>
Total for 1100 Fire Dept Misc with sub-accounts				<u>\$998.55</u>
700 Service District General				
709 Internet Service				
	02/15/2026	INV-DF- USA- 6888223 0-3 Brad Esposito	Starlink invoice for Hardware Rental and Residential Lite service for Brad Esposito, total due USD 0.00	80.00
Total for 709 Internet Service				<u>\$80.00</u>
Total for 700 Service District General with sub-accounts				<u>\$80.00</u>

					<u>\$3,808.30</u>
Total for Expenses with sub-accounts					<u>-\$3,088.30</u>
Net Ordinary Income					
Other Income/Expense					
Other Income					
102 Transfer Fee					
	02/11/2026	7111	WASHBURN LLC 1046837 WLW-2-B	TRANSFER	25.00
	02/26/2026	7114	STAHL CRAIG PVR-F-10 291727	TRANSFER	25.00
Total for 102 Transfer Fee					<u>\$50.00</u>
150 Income Impact fee					
	02/11/2026	7106	DAVID MAARTJE WINSTON 316557 PS-1-15	Impact Fee for new construction This property had their home destroyed in the 2025 fire. Per board decision there would be no fees for rebuilding home.	0.00
	02/11/2026	7108	SCHUMACHER GENE OR NANCY 283534 MVE-3-15	Impact Fee for new construction. Impact Fee for new construction	0.00
	02/11/2026	7110	MIU INV LLC 658032 AMS- 8	House 4242 Garage 904 Covered patio 642 Total 5,788	5,788.00
	02/11/2026	7112	ROBSON JOHN / LOUISE 316540 PS-1-14	Impact Fee for new construction. There is no charge for homes being replaced after fire.	0.00
Total for 150 Income Impact fee					<u>\$5,788.00</u>
201 Interest CV Impact Fee Acct					
	02/28/2026			Interest Paid	287.55
Total for 201 Interest CV Impact Fee Acct					<u>\$287.55</u>
202 Interest Income Cache Valle					
	02/28/2026			Interest Paid	49.98
	02/28/2026			Interest Paid	260.71
Total for 202 Interest Income Cache Valle					<u>\$310.67</u>
400 Other Income					
	02/09/2026		Utah Local Governments Trust	Credit from Insurance company	714.43
Total for 400 Other Income					<u>\$714.43</u>
402 Fire Recovery Fund					
	02/28/2026			Interest Paid	10.67
Total for 402 Fire Recovery Fund					<u>\$10.67</u>
Total for Other Income with sub-accounts					<u>\$7,161.32</u>
Net Other Income					
Net Income				Other Expense	<u>\$7,161.32</u>
					<u>\$4,095.02</u>

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Month of
FEB

**Pine Valley Special Service District
Budget vs. Actuals: Budget
January - February**

	Actual	Budget	Total over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	1,680.00	170,360.00	-168,680.00	0.99%
Total Income	\$ 1,680.00	\$ 170,360.00	-\$ 168,680.00	0.99%
Gross Profit	\$ 1,680.00	\$ 170,360.00	-\$ 168,680.00	0.99%
Expenses				
100 Building			0.00	
101 Telephone	126.48	735.00	-608.52	17.21%
102 Electricity	703.00	2,940.00	-2,237.00	23.91%
103 Supplies / Materials	69.18	1,500.00	-1,430.82	4.81%
104 Repairs	1,278.99	2,000.00	-721.01	63.95%
105 Other		2,000.00	-2,000.00	0.00%
106 Propane	821.10	2,000.00	-1,178.90	41.06%
107 Janitorial		1,320.00	-1,320.00	0.00%
Total 100 Building	\$ 2,998.75	\$ 12,495.00	-\$ 9,496.25	24.00%
1000 Motor Vehicles			0.00	
1001 Fuel	359.83	3,500.00	-3,140.17	10.28%
1002 Repairs / Tires	1,758.15	25,000.00	-23,241.85	7.03%
Total 1000 Motor Vehicles	\$ 2,117.98	\$ 28,500.00	-\$ 26,382.02	7.43%
1100 Fire Dept Misc			0.00	
1101 Training / Travel	2,116.00	12,000.00	-9,884.00	17.63%
1102 Testing (pumps, SCBA, etc)		1,000.00	-1,000.00	0.00%
1103 Communications (radios, etc)		1,800.00	-1,800.00	0.00%
1104 Food / Water	31.96	2,000.00	-1,968.04	1.60%
1105 Pers. Protective Gear/SCBA	336.00	2,000.00	-1,664.00	18.80%
1106 Hoses, Nozzles, Truck Gear		3,500.00	-3,500.00	0.00%
1107 Other Supplies / Equipment	64.70	2,000.00	-1,935.30	3.24%
1108 EMS supplies, train. travel	282.89	5,000.00	-4,717.11	5.66%
1112 Chief Discretionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	\$ 2,831.58	\$ 28,800.00	-\$ 26,968.45	9.50%
200 Contracted Services			0.00	
202 Clerk		10,800.00	-10,800.00	0.00%
203 Treasurer		9,700.00	-9,700.00	0.00%
204 Other Contracted Services		11,000.00	-11,000.00	0.00%
Total 200 Contracted Services	\$ 0.00	\$ 31,500.00	-\$ 31,500.00	0.00%
300 Office Supplies / Equipment			0.00	

*Next 3
Reports add
YTD #'s*

2

301 Postage / Mailing	77.75	800.00	-	-722.25	9.72%
302 Copying / Reproduction		500.00	-	-500.00	0.00%
303 Office Supplies / Equipment		1,200.00	-	-1,200.00	0.00%
Total 300 Office Supplies / Equipment	77.75 \$	2,500.00	-	2,422.25	3.47%
400 Insurance		0.00	-	0.00	0.00%
401 Liability		900.00	-	-900.00	0.00%
402 Vehicles		6,750.00	-	-6,750.00	0.00%
403 Buildings		3,250.00	-	-3,250.00	0.00%
404 Workers Compensation		614.00	-	-614.00	0.00%
Total 400 Insurance	0.00 \$	11,554.00	-	-11,554.00	0.00%
500 Professional Fees		0.00	-	0.00	0.00%
541 Legal Fees		1,500.00	-	-1,500.00	0.00%
Total 500 Professional Fees	0.00 \$	1,500.00	-	-1,500.00	0.00%
700 Services District General		500.00	-	-500.00	0.00%
701 Training / Travel		7,100.00	-	-1,277.59	82.00%
702 Dues / Subscriptions	5,822.11	300.00	-	-300.00	0.00%
703 Publications Costs Retainers		450.00	-	-450.00	0.00%
704 Bank Charges		38.34	-	-38.34	0.00%
705 Fee Reimbursements		2,000.00	-	-2,000.00	0.00%
706 Annual Franchise Dinner		600.00	-	-440.00	26.67%
709 Interest Service	160.00	10,800.00	-	-10,800.00	0.00%
711 Transfer to Local District		6,020.45	-	21,728.55	27.89%
Total 700 Services District General		19,000.00	-	-13,000.00	0.00%
Depreciation Expense		10,000.00	-	-10,000.00	0.00%
Purchases		14,048.48	-	162,878.00	8.53%
Total Expenses	12,363.48 \$	7,592.00	-	20,045.48	-190.99%
Net Operating Income		500.00	-	-450.00	10.00%
Other Income		1,052.57	-	552.57	210.51%
102 Transfer Fee		5,788.00	-	5,788.00	10.10%
103 Lease Fees		608.03	-	-5,393.97	78.23
150 Income Impact Fee		726.23	-	-5,000.00	422.00
201 Interest CV Impact Fee Acct			-	-5,000.00	714.43
202 Interest Income Cashes Vals			-	422.00	714.43
205 Cashes V Imp Fee Interest			-	25.14	25.14
300 Grants / Donations			-		
400 Other Income			-		
402 Fire Recovery Fund			-		
Total Other Income	9,394.40 \$	12,000.00	-	2,615.60	78.20%
Net Other Income	9,394.40 \$	12,000.00	-	2,615.60	78.20%
Net Income	2,982.08 \$	18,892.00	-	22,894.08	-15.15%

23 YTD

Profit and Loss
Pine Valley Special Service District
January 1-February 28, 2026

Distribution account	Total
Income	
101 Residential Fee Assessmnts	1,680.00
Total for Income	\$1,680.00
Gross Profit	\$1,680.00
Expenses	
1000 Motor Vehicles	
1001 Fuel	359.83
1002 Repairs / Tires	1,758.15
Total for 1000 Motor Vehicles	\$2,117.98
100 Building	
101 Telephone	126.48
102 Electricity	703.00
103 Supplies / Materials	69.18
104 Repairs	1,278.99
106 Propane	821.10
Total for 100 Building	\$2,998.75
1100 Fire Dept Misc	
1101 Training / Travel	2,116.00
1104 Food / Water	31.96
1105 Pers. Protective Gear/SCBA	336.00
1107 Other Supplies / Equipmnt	64.70
1108 EMS supplies, train. trave	282.89
Total for 1100 Fire Dept Misc	\$2,831.55
300 Office Supplies / Equipment	
301 Postage / Mailing	77.75
Total for 300 Office Supplies / Equipment	\$77.75
700 Service District General	
702 Dues / Subscriptions	5,822.11
705 Fee Reimbursements	38.34
709 Internet Service	160.00
Total for 700 Service District General	\$6,020.45
Total for Expenses	\$14,046.48
Net Operating Income	-\$12,366.48
Other Income	
102 Transfer Fee	50.00
103 Late Fees	1,052.57
150 Income Impact fee	5,788.00
201 Interest CV Impact Fee Acct	606.03
202-Interest Income Cache Valle	726.23
300 Grants / Donations	422.00
400 Other Income	714.43
402 Fire Recovery Fund	25.14
Total for Other Income	\$9,384.40
Net Other Income	\$9,384.40
Net Income	-\$2,982.08

#2 MTD

PVSSD Impact Fee Schedule

Impact Fee Current Year Activity
Fund Expenditure & Revenue Sources
FY Ending Decemer 31 2026

PVSSD Station Capitol Improvements		Fiscal Year Ended: 12/31/2026
	Revenues	
	TOTAL REVENUE	0.00

	Engine to replace E141	
	TOTAL EXPENDITURES	0.00

Name	Fiscal Year Ended: 12/31/2026	
	Revenues	
	TOTAL REVENUE	0.00

	Ambulance	
	TOTAL EXPENDITURES	0.00

Fire Hydrants	Capital Improvements	Fiscal Year Ended: 12/31/2026
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

Name	Fiscal Year Ended: 12/31/2026	
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

PVSSD
 Impact Fee Schedule
 Revenues on Hand
 FY Ending December 31, 2026

Projects From Which Funds Were Collected	Month	Fiscal Year Received	Hydrant	Asphalt	Building	Total
Prior Balance						\$ 92,932.55
Miller / MIU	Jan	2026	\$ 5,788.00			\$ 5,788.00
Robson	Jan	2026	\$ -			
Schumacher	jan	2023	\$ -			

Interest Earned					\$ -	\$ 318.48
Total FY 2025						\$ 99,039.03
Impact Fees Spent					\$ -	
Total Impact Fees on Hand						\$ 99,039.03

PVSSD
Capital Projections

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Fees by Project
Potential requirement	10,000	25,000				35,000
Wildland PPE	-	2,500	2,500	2,500	2,500	7,500
Turnouts	-	2,500	2,500	2,500	2,500	7,500
Capital TTL	10,000	30,000	5,000	5,000	5,000	50,000
Impact Fee Capital Projections						
Type 6 Brush truck grant purchase 10% of 325000	32,500					
Purchase UTV with grant 10% of 45000		4,500				45,000
LP Generator ofr station power backup			45,000			5,000
Fire Station Expansion					500,000	
Fire Hydrants						
Add Hydrants	13,000	13,000	13,000	13,000	13,000	39,000
Impact Fees Projected for Expenditure	45,500	17,500	58,000	13,000	513,000	121,000
Total Expense	55,500	47,500	63,000	18,000	518,000	171,000
Operational Projections for Capitalized Equipment						
Potential needs	10,000					
TTL	10,000					
Impact fee Projections for Capitalized Equipment						
Type 6 Brush truck grant purchase 10% of 325000	32,500					
Purchase UTV with grant 10% of 45000		4500				

Shirt sales fund PVSSD

Costs

10/31/2025

Bay Valley Co

Shirts 154

\$ 1,854.19

Income

\$ 1,854.19

Profit

\$ (1,854.19)

Donations

01/01/2026

Zumba Class Donation

Cache Valley Bank Checking 858

422.00

\$ 422.00