



HEBER VALLEY SPECIAL SERVICE DISTRICT

1000 East Main Street
Midway, UT 84049-0427
Phone: (435) 654-2248

BOARD MEETING

4:00 PM

September 10, 2026

AGENDA ITEMS

Conducting: Chair, Heidi Franco

AGENDA ITEMS:

1. **Public Comment:** This is the public's opportunity to comment on items not on the agenda.
2. **Entity Updates:** From HVSSD Member Entities
3. **Committee Updates:** From HVSSD Committees
4. **Consent Agenda:**
 - a. August 2026 Budget Report
 - b. August 2026 Financials
 - i. Balance Sheet August 2026
 - ii. Check Register August 2026
 - iii. P&L August 2026
 - c. PTIF General Fund August 2026
 - d. PTIF Impact Fee August 2026
 - e. PTIF Bond August 2026
 - f. PTIF CIB Bond August 2026
 - g. August 2026 Warrant list approval
 - h. August 2026 Board Meeting Minutes-Regular Session (Pending)
5. **Impact Fee Billing Change Request-** Motion to approve – (Jim Goodley- 20 mins)
6. **VorTech Aeration Agreement-** Motion to approve- (Jim Goodley- 30 mins)
7. **Facility Plan Award** – Motion to approve- (Jim Goodley-30 mins)
8. **Manager's Report** (Jim Goodley- 20 mins)
9. **Closed Session** – A strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel or property items.
10. **Adjourn Regular Meeting**

ELECTRONIC PARTICIPATION: If you are interested in participating via electronic media, please go to our HVSSD website for the link at www.hebervalleyssd.gov . Published on the State Public Notice Website at www.hebervalleyssd.gov and at the Heber Valley Special Service District Administration Building

Heber Valley Special Service District

Performance and Dollar Indicators

8/31/2026

	12/31/2023	12/31/2024	12/31/2025	YTD 8/31/2026	Annual Budget
1 Total ERU's					
2 ERU's Growth					
3 ERU's Heber					
4 ERU's Midway					
5 ERU's Charleston					
6 Cash and Investments (Operating)	2,401,077	2,808,229	1,674,821	1,995,385	
7 Cash and Investments (Bonds)	-	-	4,496,608	101,340	
8 Cash and Investments (Impact fees)	11,127,750	12,518,544	16,261,588	16,993,921	
9 Cash and Investments (CIB Bonds restricted)	-	-	-	1,566,861	
10 Days cash on hand (unrestricted)	370	473	196	632	
11 Net Capital Assets	17,527,893	18,292,122	21,384,396	21,539,343	
12 Total Assets	31,452,482	34,513,632	44,370,780	43,264,638	
13 Total Liabilities	508,984	416,463	6,952,507	7,452,372	
14 Net Position (Equity)	30,943,041	34,641,533	44,524,372	35,812,266	
15 Operating Revenues	2,759,614	3,159,680	3,346,913	2,090,369	3,425,641
16 Operating Expenses	2,367,931	2,166,213	3,117,558	1,151,761	1,496,000
17 Operating Income less Depreciation	1,166,569	1,760,662	1,284,155	938,608	1,929,641
18 Depreciation	774,886	767,195	1,054,800	72,966	
19 Impact Fees	2,248,592	1,510,928	2,377,823	750,000	1,600,000
20 Change in Net Position (Net Income)	3,244,685	3,281,543	3,347,026	2,061,567	
21 Net Cash Provided by Operating Activities	1,572,588	1,041,294	3,031,399	245,058	
22 Debt	-	-	4,672,000	5,300,000	
23 Debt Service Coverage Ratio	-	-			
24 Payroll wages/benefits	411,369	848,138	927,686	520,025	1,080,000
25 Total Capital Expenses (rate funded)	465,805	1,706,677	1,680,332	266,970	1,600,000
26 Total Capital Expenses (bond projects) Dredging	-	-	2,900,999	3,447,089	-
27 Total Capital Expenses (bond projects) CIB	-	-	-	73,097	-

Budget Report thru August 31, 2026

HVSSD - Sewer Fund FY 2026 Budget				
Revenues	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
Operating Revenues Sewer				
Sewer system sales	\$ 650,641	\$ 346,522	53%	\$ 650,641
Dump station income	40,000	37,414	94%	40,000
Interest income	50,000	34,881	70%	50,000
Miscellaneous	5,000	19,987	400%	20,000
Total Sewer Operating Revenues	\$ 745,641	\$ 438,804	59%	760,641
Farm Operating Income				
Rents	\$ 18,000	\$ 53,587	298%	\$ 65,000
Farm income hay sales	200,000	28,738	14%	28,738
Total Farm Income	\$ 218,000	\$ 82,325	38%	93,738
Impact Fee Income				
Impact fee income	1,600,000	750,000	47%	1,600,000
Impact fee interest	550,000	372,960	68%	550,000
Total Impact Revenues	\$ 2,150,000	\$ 1,122,960	52%	\$ 2,150,000
Capital Income				
Capital Projects	2,535,000	1,255,972	50%	2,535,000
Sale of asset	-	261,500	100%	261,500
Interest income capital	-	51,771	100%	40,000
Total Capital Income	\$ 2,535,000	\$ 1,569,243	62%	2,836,500
TOTAL REVENUES	\$ 5,648,641	\$ 3,213,332	57%	\$ 5,840,879

Revenues	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
Plant Expenses				
Wages	\$ 490,000	\$ 336,040	69%	\$ 490,000
Benefits	130,000	98,900	76%	130,000
Training dues, and conferences	20,000	4,705	24%	20,000
Office & lab supplies	65,000	36,063	55%	65,000
Repairs & maint	215,000	71,278	33%	175,000
Insurance	35,000	38,602	110%	38,996
Utilities	335,000	232,031	69%	335,000
Salt & chemicals	90,000	19,320	21%	90,000
Vehicles Expense	15,000	4,400	29%	15,000
Office expense	16,000	23,727	148%	22,000
Building Maint	50,000	10,036	20%	25,000
Professional & technical	200,000	119,840	60%	200,000
Directors stipend	35,000	19,600	56%	35,000
Total Plant Expenses	\$ 1,696,000	\$ 1,014,542	60%	\$ 1,640,996
Farm Expenses				
Wages	\$ 120,000	\$ 51,054	43%	51,054
Benefits	40,000	34,031	85%	34,031
Water assessments	20,000	178	1%	20,000
Farm expenses	20,000	9,328	47%	10,000
Fuel, gas oil	15,000	-	0%	-
Repairs & maintenance	100,000	500	1%	5,000
Equipment supplies	75,000	-	0%	5,000
Utilities	60,000	41,514	69%	50,000
Professional services	25,000	614	2%	614
Insurance	15,000	-	0%	-
Equipment rental	25,000	-	0%	-
Total Farm Expenses	\$ 515,000	\$ 137,219	27%	\$ 175,699
Impact Fee Expenses				
None	\$ -	\$ -	0%	\$ -
Total Impact Fee Expenses	\$ -	\$ -	0%	\$ -
Capital Expenses (Rate Funded)				
Plant updates	\$ 1,650,000	\$ 194,004	12%	\$ 250,000
Lease	-	-	0%	-
*Depreciation	-	72,966	100%	72,966
Total Capital Expenses (Rate Funded)	\$ 1,650,000	\$ 266,970	16%	\$ 322,966
TOTAL EXPENSES	\$ 3,861,000	\$ 1,418,731	37%	\$ 2,139,661
Surplus/(Deficit) Overall	\$ 1,787,641	\$ 1,794,601		\$ 3,701,218
Capital Expenses (Bond Funded)				
Dredging Projects	\$ 3,447,089	\$ 3,447,089	100%	\$ 3,447,089
CIB Project	-	73,097	0%	73,097
Total Bond Funded Projects	\$ 3,447,089	\$ 3,520,186	102%	\$ 3,520,186
Capital Debt Service (Bond Funded)				
2025 Dredging bond principal-Flagstar	336,000	-	0%	336,000
2025 Dredging bond interest-Flagstar	300,000	-	0%	300,000
2025 Dredging Project		3,447,088		
2026 CIB Bond poject	-	76,831	100%	-
2026 CIB Bond principal	-	-	0%	-
2026 CIB Bond interest	-	97,792	100%	-
Total Capital Expenses (Bond Funded)	\$ 636,000	\$ 3,621,711	569%	\$ 636,000

* Depreciation is non-cash and reported
January 1 - August 31, 2026

Expenses	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
Cash Summary				\$ 5,376,039
SEWER SUMMARY				
Total Sewer Operating Revenues	\$ 745,641	\$ 438,804	59%	\$ 3,690,879
Total Farm Operating Revenues	\$ 218,000	\$ 82,325	38%	\$ 93,738
Total Plant Expenses	\$ 1,696,000	\$ 1,014,542	60%	\$ 1,640,996
Total Farm Expenses	\$ 515,000	\$ 137,219	27%	\$ 175,699
Surplus/(Deficit) Sewer Operations	\$ 1,708,641	\$ 1,233,802		\$ 2,049,883

Expenses	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
IMPACT FEE SUMMARY				
Total Impact Revenues	\$ 2,150,000	\$ 1,122,960	52%	\$ 2,150,000
Total Impact Fee Expenses	\$ -	\$ -	0%	\$ -
Surplus/(Deficit) Impact Fee	\$ 2,150,000	\$ 1,122,960		\$ 2,150,000

Expenses	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
CAPITAL SUMMARY (Rate Funded)				
Total Capital Income	\$ 2,535,000	\$ 1,569,243	62%	\$ 2,535,000
Total Capital Expenses	\$ 1,650,000	\$ 266,970	16%	\$ 1,650,000
Surplus/(Deficit) Capital	\$ 885,000	\$ 1,302,273		\$ 2,513,534

Expenses	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
CAPITAL SUMMARY (Bond Funded)				
Total Capital Income	\$ 3,447,089	\$ -	0%	\$ 3,520,186
Total Capital Expenses	\$ 3,447,089	\$ 3,520,186	102%	\$ 3,520,186
Surplus/(Deficit) Capital	\$ -	\$ (3,520,186)		\$ -

Expenses	Budget FY 2026	Actual To Date FY 2026	58.3% Percent Target	Year End Projected Amount
CAPITAL Debt Service (Bond Funded)				
Total Debt Service Income CIB	\$ 636,000	\$ -	0%	\$ 636,000
Total Debt Expenses	\$ 636,000	\$ 3,621,711	569%	\$ 636,000
Surplus/(Deficit) Bond Debt	\$ -	\$ (3,621,711)		\$ -

PTIF Balances				
PTIF 1014 General	7/31/2026		\$	1,915,634
PTIF 15244 Impact Fees	7/31/2026		\$	16,993,921
PTIF 9150 Bond Account	7/31/2026		\$	101,679
PTIF 9573 CIB Bond	7/31/2026		\$	1,566,861

Heber Valley Special Service District

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1123000 CASH ZIONS BANK	797,751.23
1125000 PTIF GENERAL ACCOUNT	1,915,634.48
1125010 PTIF IMPACT FEES	16,993,920.77
1125020 PTIF BOND ACCOUNT	101,679.29
1125040 PTIF 9573 CIB ACCOUNT	1,566,861.13
Total Checking/Savings	21,375,846.90
Accounts Receivable	
1303000 MIDWAY CONTRACT REC	1,698.75
A/R OTHER	102,790.30
Total Accounts Receivable	104,489.05
Other Current Assets	
1302000 MIDWAY SAN DISTRICT(1)	67,770.42
PREPAID INSURANCE	23,597.32
Total Other Current Assets	91,367.74
Total Current Assets	21,571,703.69
Fixed Assets	
1711910 PLANT/FARM EQUIPMENT	4,404,406.23
1720100 PLANT EXPANSION	12,503,362.20
CONSTRUCTION IN PROGRESS	1,723,975.37
FENCESMIDWAY LIFT STATION	34,002.74
GROUND WATER DRAINS	38,686.27
LAND	6,433,258.10
LANDDISPOSAL SITE	1,761,158.31
LANDMIDWAY LIFT STATION	1,038.88
LESS ACCUM DEPRECIATION	-19,413,834.49
SEWAGE TREATMENT PLANT	13,026,794.28
TREATMENT PLANT EQUIPMENT	1,026,494.79
Total Fixed Assets	21,539,342.68
Other Assets	
Deferred Outflows	153,592.00
Total Other Assets	153,592.00
TOTAL ASSETS	43,264,638.37
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
ACCOUNTS PAYABLE	198,491.44
Total Accounts Payable	198,491.44
Credit Cards	
Zions Bank Credit Card 3993	1,280.24
Total Credit Cards	1,280.24
Other Current Liabilities	
CURRENT MATURITY BOND	428,000.00
INTEREST PAYBLE	7,234.00
ST ACCRUED VAC/SICK LEAVE	29,349.04
WAGES PAYABLE	6,039.95
Total Other Current Liabilities	470,622.99
Total Current Liabilities	670,394.67

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Accrual Basis

Heber Valley Special Service District

Balance Sheet

As of August 31, 2026

	Aug 31, 26
Long Term Liabilities	
BOND FLAGSTAR PUBLIC FUNDING	4,672,000.00
CIB Loan Payable	2,000,000.00
DEF INFLOW RESOURCESPENSIONS	255.00
LT ACCRUED VAC/SICK LEAVE	29,609.28
NET PENSION LIABILITY	80,113.00
Total Long Term Liabilities	6,781,977.28
Total Liabilities	7,452,371.95
Equity	
IMPACT FEES	12,518,543.76
Invested in Capital Assets	18,292,122.00
Retained Earnings	6,828,715.79
Net Income	-1,827,115.13
Total Equity	35,812,266.42
TOTAL LIABILITIES & EQUITY	43,264,638.37

Heber Valley Special Service District

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Register: 1123000 CASH ZIONS BANK

From 08/01/2026 through 08/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2026			-split-	Deposit		X	33,360.00	357,976.70
08/06/2026	ACH	ADP Payroll	Payroll Liabilities	Net Pay - Pay ...	13,651.04	X		344,325.66
08/06/2026	ACH	ADP Payroll	Payroll Liabilities	Tax Liability - ...	7,017.62	X		337,308.04
08/06/2026	ACH	ADP Payroll	Payroll Liabilities	Child Support ...	461.54	X		336,846.50
08/07/2026	ACH	RIGHTWORKS	ACCOUNTS PAYABLE		255.00	X		336,591.50
08/10/2026	ACH	ENBRIDGE GAS	ACCOUNTS PAYABLE	Account: 5465...	102.54	X		336,488.96
08/13/2026	2682	ACE TIMBERLINE ...	ACCOUNTS PAYABLE		706.35	X		335,782.61
08/13/2026	2683	AQUA ENGINEERL...	ACCOUNTS PAYABLE		4,408.75	X		331,373.86
08/13/2026	2684	CHEMTECH-FORD	ACCOUNTS PAYABLE		3,015.00	X		328,358.86
08/13/2026	2685	CRAIG SIMONS - S...	ACCOUNTS PAYABLE	DIRECTOR'S ...	350.00	X		328,008.86
08/13/2026	2686	DAMESTIQUES CL...	ACCOUNTS PAYABLE		320.00	X		327,688.86
08/13/2026	2687	DON HUGGARD - ...	ACCOUNTS PAYABLE	DIRECTOR'S ...	350.00	X		327,338.86
08/13/2026	2688	DOUG CLEMENTS...	ACCOUNTS PAYABLE	DIRECTOR'S ...	350.00	X		326,988.86
08/13/2026	2689	DS Accounting Servi...	ACCOUNTS PAYABLE	July Services	1,175.00	X		325,813.86
08/13/2026	2690	ETS	ACCOUNTS PAYABLE	5215310	2,308.93	X		323,504.93
08/13/2026	2691	FLEET OPERATIONS	ACCOUNTS PAYABLE	Customer Acco...	2,271.38	X		321,233.55
08/13/2026	2692	HACH COMPANY	ACCOUNTS PAYABLE	182953-001	961.00	X		320,272.55
08/13/2026	2693	HEBER CITY COR...	ACCOUNTS PAYABLE	DIRECTOR'S ...	1,050.00	X		319,222.55
08/13/2026	2694	HEBER LIGHT & P...	ACCOUNTS PAYABLE	6/22/26 - 7/22/...	34,603.69	X		284,618.86
08/13/2026	2695	HOLLAND EQUIP...	ACCOUNTS PAYABLE	Pressure Wash...	11,105.94	X		273,512.92
08/13/2026	2696	JB GORDON CONS...	ACCOUNTS PAYABLE	Lagoon Air Lin...	29,755.28	X		243,757.64
08/13/2026	2697	LABRUM FORD	ACCOUNTS PAYABLE		1,841.56	X		241,916.08
08/13/2026	2698	MIDWAY CITY CO...	ACCOUNTS PAYABLE	3rd Quarter Bil...	672.00	X		241,244.08
08/13/2026	2699	MIDWAY SANITA...	ACCOUNTS PAYABLE	Refund on 202...	163,268.50	X		77,975.58
08/13/2026	2700	MOUNTAINLAND ...	ACCOUNTS PAYABLE		1,196.71	X		76,778.87
08/13/2026	2701	Parkland USA Corpo...	ACCOUNTS PAYABLE	Fuel for rental ...	1,020.79	X		75,758.08
08/13/2026	2702	PEHP LONG-TERM...	ACCOUNTS PAYABLE	PEHP LTD Pre...	250.69	X		75,507.39
08/13/2026	2703	PUMPER'S PLUS	ACCOUNTS PAYABLE	Septic tank em...	500.00			75,007.39
08/13/2026	2704	RAY QUINNEY & ...	ACCOUNTS PAYABLE	Client Matter: ...	3,536.00	X		71,471.39
08/13/2026	2705	Revco Leasing	ACCOUNTS PAYABLE	Lease # 07HE...	42.62	X		71,428.77
08/13/2026	2706	Sunbelt Rentals Inc	ACCOUNTS PAYABLE		11,749.39	X		59,679.38
08/13/2026	2707	THATCHER COMP...	ACCOUNTS PAYABLE	Chemical Tote ...	4,055.49	X		55,623.89
08/13/2026	2708	TWIN D INC	ACCOUNTS PAYABLE	Transfer Struct...	1,192.50	X		54,431.39
08/13/2026	2709	USA BLUEBOOK	ACCOUNTS PAYABLE	PO 67: TNT +,...	257.43	X		54,173.96
08/13/2026	2710	UTAH LOCAL GO...	ACCOUNTS PAYABLE	1650.0	42,467.99	X		11,705.97
08/13/2026	2711	WASATCH AUTO ...	ACCOUNTS PAYABLE	July invoices	337.86	X		11,368.11
08/13/2026	2712	WASATCH COUNTY	ACCOUNTS PAYABLE	August Benefits	7,334.10	X		4,034.01
08/13/2026	2713	WASATCH COUNT...	ACCOUNTS PAYABLE	DIRECTOR'S ...	350.00	X		3,684.01
08/13/2026	2714	WASATCH COUNT...	ACCOUNTS PAYABLE	Ticket #46772 ...	36.00	X		3,648.01

Heber Valley Special Service District

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Register: 1123000 CASH ZIONS BANK

From 08/01/2026 through 08/31/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/14/2026	ACH	ADP Payroll	5200000 PLANT EXP...		93.12	X		3,554.89
08/17/2026			1125000 PTIF GENER...	Funds Transfer		X	100,000.00	103,554.89
08/18/2026			-split-	Deposit		X	113,019.99	216,574.88
08/19/2026			Undeposited Funds	Deposit		X	2,205.11	218,779.99
08/19/2026	ACH	UTAH STATE RETL...	5200000 PLANT EXP...		4,674.93	X		214,105.06
08/19/2026	ACH	UTAH STATE RETL...	5200000 PLANT EXP...		2,974.87	X		211,130.19
08/20/2026	ACH	ADP Payroll	Payroll Liabilities	Net Pay - Pay ...	13,645.04	X		197,485.15
08/20/2026	ACH	ADP Payroll	Payroll Liabilities	Tax Liability - ...	7,023.62	X		190,461.53
08/20/2026	ACH	ADP Payroll	Payroll Liabilities	Child Support ...	461.54	X		189,999.99
08/20/2026	ACH	BANKCARD CENT...	Zions Bank Credit Car...		6,601.83	X		183,398.16
08/21/2026	ACH	Zions Public Finance	5200000 PLANT EXP...	Analysis Servi...	57.35	X		183,340.81
08/24/2026			-split-	Deposit		X	602,868.17	786,208.98
08/27/2026			-split-	Deposit		X	12,510.00	798,718.98
08/28/2026	ACH	ADP Payroll	5200000 PLANT EXP...	Payroll Fee	93.12	X		798,625.86
08/28/2026	ACH	Intuit Payroll	5200000 PLANT EXP...	Payroll Service...	874.63	X		797,751.23

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09/02/26

Accrual Basis

Heber Valley Special Service District

Profit & Loss Budget vs. Actual

January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Income				
3700000 PLANT INCOME				
3731000 SEWER CHARGES O&M	346,521.60	650,641.00	-304,119.40	53.3%
3731010 DUMP STATION INCOME	37,414.27	40,000.00	-2,585.73	93.5%
3741000 INTEREST INCOME	34,880.73	50,000.00	-15,119.27	69.8%
3741120 MISC INCOME	19,985.94			
Total 3700000 PLANT INCOME	438,802.54	740,641.00	-301,838.46	59.2%
3800000 FARM INCOME				
3740020 RENTS	53,586.50	18,000.00	35,586.50	297.7%
3840000 FARM INCOME	28,738.08	200,000.00	-171,261.92	14.4%
Total 3800000 FARM INCOME	82,324.58	218,000.00	-135,675.42	37.8%
3900000 CAPITAL INCOME				
3731110 CAPITAL PROJECTS FUND	1,255,972.25	2,535,000.00	-1,279,027.75	49.5%
3741000 PTIF INTEREST BOND	29,622.70			
3741000 PTIF INTEREST CIB BOND	22,147.50			
3910000 SALE OF ASSETS	261,500.00			
Total 3900000 CAPITAL INCOME	1,569,242.45	2,535,000.00	-965,757.55	61.9%
IMPACT FEE INCOME				
3740010 IMPACT FEE INCOME	750,000.00	1,600,000.00	-850,000.00	46.9%
3740015 IMPACT FEE INTEREST	372,959.80	550,000.00	-177,040.20	67.8%
Total IMPACT FEE INCOME	1,122,959.80	2,150,000.00	-1,027,040.20	52.2%
Total Income	3,213,329.37	5,643,641.00	-2,430,311.63	56.9%
Gross Profit	3,213,329.37	5,643,641.00	-2,430,311.63	56.9%
Expense				
5200000 PLANT EXPENSE DEPART				
5213110 WAGESPLANT	336,039.51	490,000.00	-153,960.49	68.6%
5213130 BENEFITS	98,899.57	130,000.00	-31,100.43	76.1%
5213235 TRAINING, DUES, CONF	4,704.84	20,000.00	-15,295.16	23.5%
5213240 OFFICE & LAB SUPPLIES	36,063.48	65,000.00	-28,936.52	55.5%
5213242 BANK CHARGES	156.22			
5213245 REPAIRS & MAINT	71,277.78	215,000.00	-143,722.22	33.2%
5213250 INSURANCE	38,602.32			
5213271 OTHER UTILITIES	232,031.25			
5213272 SALT & CHEMICALS	19,319.59	90,000.00	-70,680.41	21.5%
5213274 VEHICLE EXPENSES	4,400.42			
5213710 OFC SUPPLIES/EXPENSES	23,726.60			
5214220 FUEL, GAS, OIL ETC	0.00	15,000.00	-15,000.00	0.0%
5214235 OFFICE EXPENSE	0.00	16,000.00	-16,000.00	0.0%
5214240 BLDG SUPPLIES & MAINT	10,036.21			
5215210 BOOKS, SUBS & MEMBER	198.00			

10:32 PM

09/02/26

Accrual Basis

Heber Valley Special Service District Profit & Loss Budget vs. Actual January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
5215310 PROFESSIONAL & TECH(1)	119,486.46	200,000.00	-80,513.54	59.7%
5215312 DIRECTORS STIPEND	19,600.00	35,000.00	-15,400.00	56.0%
Total 5200000 PLANT EXPENSE DEPART	1,014,542.25	1,276,000.00	-261,457.75	79.5%
5300000 FARM EXPENSES DEPARTMENT				
521140 EMPLOYEE BENEFITS	34,031.82			
5214110 WAGESFARM	51,054.15	160,000.00	-108,945.85	31.9%
5214270 UTILITIES	41,514.43	335,000.00	-293,485.57	12.4%
5214510 INSURANCE(1)	0.00	35,000.00	-35,000.00	0.0%
5214720 WATER ASSESSMENTS	177.53	20,000.00	-19,822.47	0.9%
5314000 FARM EXPENSES	9,327.83	20,000.00	-10,672.17	46.6%
5314220 FUEL, GAS, OIL	0.00	15,000.00	-15,000.00	0.0%
5314241 REPAIRS & MAINTENANCE	500.00	100,000.00	-99,500.00	0.5%
5314250 EQUIPMENT SUPPLIES	0.00	75,000.00	-75,000.00	0.0%
5314270 UTILITIES	0.00	60,000.00	-60,000.00	0.0%
5314310 PROFESSIONAL SERVICES	614.01	25,000.00	-24,385.99	2.5%
5314510 INSURANCE	0.00	15,000.00	-15,000.00	0.0%
5314730 EQUIPMENT RENTAL	0.00	25,000.00	-25,000.00	0.0%
Total 5300000 FARM EXPENSES DEPARTMENT	137,219.77	885,000.00	-747,780.23	15.5%
5800000 CAPITAL (RATE FUNDED)				
5215311 PLANT UPDATE COSTS	194,004.05	50,000.00	144,004.05	388.0%
5741540 LEASE	0.00			
5741900 DEPRECIATION EXPENSE	72,966.00			
Total 5800000 CAPITAL (RATE FUNDED)	266,970.05	50,000.00	216,970.05	533.9%
5900000 CAPITAL (BOND FUNDED)				
BOND INTEREST DREDGING BOND	97,792.50			
CIB BOND CAPITAL PROJECT	76,830.95			
DREDGING CAPITAL PROJECT	3,447,088.98			
Total 5900000 CAPITAL (BOND FUNDED)	3,621,712.43			
Total Expense	5,040,444.50	2,211,000.00	2,829,444.50	228.0%
Net Income	-1,827,115.13	3,432,641.00	-5,259,756.13	-53.2%

Heber Valley Special Service District

Profit & Loss

January through August 2026

	Jan - Aug 26
Income	
3700000 PLANT INCOME	
3731000 SEWER CHARGES O&M	346,521.60
3731010 DUMP STATION INCOME	37,414.27
3741000 INTEREST INCOME	34,880.73
3741120 MISC INCOME	19,985.94
Total 3700000 PLANT INCOME	438,802.54
3800000 FARM INCOME	
3740020 RENTS	53,586.50
3840000 FARM INCOME	28,738.08
Total 3800000 FARM INCOME	82,324.58
3900000 CAPITAL INCOME	
3731110 CAPITAL PROJECTS FUND	1,255,972.25
3741000 PTIF INTEREST BOND	29,622.70
3741000 PTIF INTEREST CIB BOND	22,147.50
3910000 SALE OF ASSETS	261,500.00
Total 3900000 CAPITAL INCOME	1,569,242.45
IMPACT FEE INCOME	
3740010 IMPACT FEE INCOME	750,000.00
3740015 IMPACT FEE INTEREST	372,959.80
Total IMPACT FEE INCOME	1,122,959.80
Total Income	3,213,329.37
Gross Profit	3,213,329.37
Expense	
5200000 PLANT EXPENSE DEPART	
5213110 WAGESPLANT	336,039.51
5213130 BENEFITS	98,899.57
5213235 TRAINING, DUES, CONF	4,704.84
5213240 OFFICE & LAB SUPPLIES	36,063.48
5213242 BANK CHARGES	156.22
5213245 REPAIRS & MAINT	71,277.78
5213250 INSURANCE	38,602.32
5213271 OTHER UTILITIES	232,031.25
5213272 SALT & CHEMICALS	19,319.59
5213274 VEHICLE EXPENSES	4,400.42
5213710 OFC SUPPLIES/EXPENSES	23,726.60
5214240 BLDG SUPPLIES & MAINT	10,036.21
5215210 BOOKS, SUBS & MEMBER	198.00
5215310 PROFESSIONAL & TECH(1)	119,486.46
5215312 DIRECTORS STIPEND	19,600.00
Total 5200000 PLANT EXPENSE DEPART	1,014,542.25
5300000 FARM EXPENSES DEPARTMENT	
521140 EMPLOYEE BENEFITS	34,031.82
5214110 WAGESFARM	51,054.15
5214270 UTILITIES	41,514.43
5214720 WATER ASSESSMENTS	177.53
5314000 FARM EXPENSES	9,327.83
5314241 REPAIRS & MAINTENANCE	500.00
5314310 PROFESSIONAL SERVICES	614.01
Total 5300000 FARM EXPENSES DEPARTMENT	137,219.77

10:31 PM

09/02/26

Accrual Basis

Heber Valley Special Service District

Profit & Loss

January through August 2026

	Jan - Aug 26
5800000 CAPITAL (RATE FUNDED)	
5215311 PLANT UPDATE COSTS	194,004.05
5741540 LEASE	0.00
5741900 DEPRECIATION EXPENSE	72,966.00
Total 5800000 CAPITAL (RATE FUNDED)	266,970.05
5900000 CAPITAL (BOND FUNDED)	
BOND INTEREST DREDGING BOND	97,792.50
CIB BOND CAPITAL PROJECT	76,830.95
DREDGING CAPITAL PROJECT	3,447,088.98
Total 5900000 CAPITAL (BOND FUNDED)	3,621,712.43
Total Expense	5,040,444.50
Net Income	-1,827,115.13

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

HEBER VALLEY SP SERV DIST

GENERAL MANAGER

PO BOX 427

MIDWAY UT 84049-0427

Account	Account Period
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1014	August 01, 2026 through August 31, 2026
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Summary

Beginning Balance	\$ 2,009,078.76	Average Daily Balance	\$ 1,960,691.66
Deposits	\$ 6,555.72	Interest Earned	\$ 6,555.72
Withdrawals	\$ 100,000.00	360 Day Rate	3.8829
Ending Balance	\$ 1,915,634.48	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 2,009,078.76
08/17/2026	xfer for	\$ 0.00	\$ 100,000.00	\$ 1,909,078.76
08/31/2026	REINVESTMENT	\$ 6,555.72	\$ 0.00	\$ 1,915,634.48
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,915,634.48

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

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HEBER VALLEY SP SERV-IMPACT

GENERAL MANAGER

PO BOX 427

MIDWAY UT 84049-0427

Account	Account Period
---------	----------------

1524	August 01, 2026 through August 31, 2026
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Summary

Beginning Balance	\$ 16,937,289.65	Average Daily Balance	\$ 16,937,289.65
Deposits	\$ 56,631.12	Interest Earned	\$ 56,631.12
Withdrawals	\$ 0.00	360 Day Rate	3.8829
Ending Balance	\$ 16,993,920.77	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 16,937,289.65
08/31/2026	REINVESTMENT	\$ 56,631.12	\$ 0.00	\$ 16,993,920.77
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 16,993,920.77

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

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HVSSD-BOND

GENERAL MANAGER

PO BOX 427

MIDWAY UT 84049-0427

Account

Account Period

9150

August 01, 2026 through August 31, 2026

Summary

Beginning Balance	\$ 101,340.45	Average Daily Balance	\$ 101,340.45
Deposits	\$ 338.84	Interest Earned	\$ 338.84
Withdrawals	\$ 0.00	360 Day Rate	3.8829
Ending Balance	\$ 101,679.29	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 101,340.45
08/31/2026	REINVESTMENT	\$ 338.84	\$ 0.00	\$ 101,679.29
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 101,679.29

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

ESC HEBER VALLEY SSD SRB S2026

GENERAL MANAGER

PO BOX 427

MIDWAY UT 84049-0427

Account	Account Period
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9573	August 01, 2026 through August 31, 2026
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Summary

Beginning Balance	\$ 1,561,639.67	Average Daily Balance	\$ 1,561,639.67
Deposits	\$ 5,221.46	Interest Earned	\$ 5,221.46
Withdrawals	\$ 0.00	360 Day Rate	3.8829
Ending Balance	\$ 1,566,861.13	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,561,639.67
08/31/2026	REINVESTMENT	\$ 5,221.46	\$ 0.00	\$ 1,566,861.13
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,566,861.13

UNAPPROVED

MINUTES OF THE HEBER VALLEY SPECIAL SERVICE DISTRICT AUGUST 13, 2026 – 4:00PM

PRESENT:

Heidi Franco	Chair
Craig Simons	Vice Chair
Colleen Bonner	Board Member
Don Huggard	Board Member
Doug Clements	Board Member
Mike Johnston	Board Member (4:06 p.m)

ALSO PRESENT:

James Goodley	General Manager
Christine Morgan	Secretary
Trent Davis	HVSSD
Rusty Harris	HVSSD
Martha Wingate	Ray Quinney & Nebeker P.C.
Steve Jones	Ray Quinney & Nebeker P.C.
Erin Anderson	Carollo
Michael Miller	Online

EXCUSED:

Yvonne Barney	Board Member
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CONDUCTING: Board Chair, Heidi Franco

AGENDA ITEMS:

1. **Public Comment:** This is the public's opportunity to comment on items not on the agenda.
2. **Entity Updates:** From HVSSD Member Entities
3. **Committee Updates:** From HVSSD Committees
4. **Consent Agenda:**
 - a. July 2026 Budget Report
 - b. July 2026 Financials
 - i. Balance Sheet July 2026
 - ii. Check Register July 2026
 - iii. P&L July 2026
 - c. PTIF General Fund July 2026
 - d. PTIF Impact Fee July 2026
 - e. PTIF Bond July 2026
 - f. PTIF CIB Bond July 2026
 - g. July 2026 Warrant list approval
 - h. July 2026 Board Meeting Minutes – Regular Session (Pending)
5. **Manager's Report** (Jim Goodley-20 mins)
6. **Closed Session** – a strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel or property items.
7. **Adjourn Regular Meeting**

Heidi Franco called the meeting to order at 4:01 p.m.

1. **Public Comment:** None
2. **Entity Updates:** MSD provided an updated estimate for total ERUs at buildout of 6,485 units.
3. **Committee Updates:** There has been no progress on the personnel policy. A goal has been set to have this completed by the end of the year.
4. **Consent Agenda:**
 - a. July 2026 Budget Report
 - b. July 2026 Financials
 - i. Balance Sheet July 2026
 - ii. Check Register July 2026
 - iii. P&L July 2026
 - c. PTIF General Fund July 2026
 - d. PTIF Impact Fee July 2026
 - e. PTIF Bond July 2026
 - f. PTIF CIB Bond July 2026
 - g. July 2026 Warrant list approval
 - h. July 2026 Board Meeting Minutes – Regular Session (Pending)

UNAPPROVED

Budget Report – Heidi, Jim, Dave (accountant), and Chris have been working on a new budget report that included in the consent agenda documents. It is still in draft format and they expect to have it cleaned up and ready to present for the September board meeting.

MOTION: A motion to approve the consent agenda was made by Colleen Bonner and seconded by Craig Simons.

YES: Doug Clements, Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Craig Simons

No: None

ABSTAIN: None

ABSENT: Yvonne Barney

5. Manager's Report:

Mr. Goodley presented his manager's report.

8. Closed Session – a strategy session to discuss pending or reasonably imminent litigation pursuant to U.C.A. 52-4-205 and/or discuss personnel items:

MOTION: A motion to move into closed session to discuss property litigation was made by Mike Johnston, seconded by Don Huggard. The motion carried with the following vote:

YES: Doug Clements, Mike Johnston, Don Huggard, Colleen Bonner, Heidi Franco, Craig Simons

No: None

ABSTAIN: None

ABSENT: Yvonne Barney

The board moved into a closed session at 5:02 p.m.

Colleen Bonner left the meeting at 5:03 p.m.

Mike Johnston left the closed session meeting at 5:40 p.m.

The board moved out of the closed session at 5:49 p.m.

9. Adjourn Regular Meeting:

The motion to adjourn was made as follows:

MOTION: A motion to move out of the closed session and into the open session and adjourn was made by Craig Simons, seconded by Doug Clements. The motion carried with the following vote:

YES: Doug Clements, Don Huggard, Heidi Franco, Craig Simons

No: None

ABSTAIN: None

ABSENT: Yvonne Barney, Colleen Bonner, Mike Johnston

The meeting was adjourned at 5:50 p.m.

APPROVED on this _____ day of _____, 2026.

Heidi Franco, Chair

Christine Morgan, Secretary

**HEBER VALLEY
SPECIAL SERVICE
DISTRICT**

Memo

To: Administrative Control Board

From: Jim Goodley, P.E.

cc:

Date: 9/10/2026

Re: Impact Fee Billing Change Request

Heber City has requested a change in the practices of billing for connected ERU's.

Currently, once a property receives a building permit it is assessed the impact fee charge and it is added to the total number of ERU's for the City. The City is then billed monthly based on the total ERU's connected at \$16.12/ERU/month.

The issue is that Heber City does not bill this ERU until the 'four-way connection' is made, i.e. certificate of occupancy is issued. This is when the water connection is established and flow will enter the sewer. In theory, no flow/waste will enter the sewer until water service is established.

Until this time, Heber City does not bill the customer on a monthly basis to be connected to the sewer system. Therefore, in the time between issuing a building permit and a certificate of occupancy Heber City is paying the monthly \$16.12/ERU fee with their own funds.

Since Heber City can have hundreds of ERU's in this situation and the duration can at times be extended, the costs can be considerable.

Heber City has requested that HVSSD modify its billing practices to not assess the O&M Capital Charge (\$16.12/ERU/month) until Certificate of Occupancy is issued for each ERU.

This concern was first raised with me in January 2026 when we began the process of reconciling billing overages. At the time, my understanding was that the proposed billing change would happen 'going forward' once the details and billing issues had been resolved.

However, Heber City staff have requested that the change be retroactive to the beginning of 2024. Please see the attached memorandum from Heber City with their request.

The questions asked of the Board are:

1. Is HVSSD willing to adapt its billing practices as described?
And
2. If so, when should the change take effect?

MEMORANDUM

To: Heber Valley Special Service District

From: Mindy Kohler, Heber City Treasurer, Sara Nagel, Heber City Finance Director

Date: August 27, 2026

Subject: Proposed Amendment to Billing Practice for ERU Assessments

Purpose

The purpose of this memorandum is to formally propose an amendment to the billing methodology used by the Heber Valley Special Service District (HVSSD) for assessing Equivalent Residential Units (ERUs) to Heber City.

Background

Under the current practice, HVSSD bills Heber City for ERUs at the time Heber City remits impact fees to HVSSD. Contractors pay impact fees at the time a building permit is approved, which can be several months before sewer utilities are in use. Earlier this year, while addressing an unrelated matter, discussions began again regarding a possible adjustment to this billing practice. Heber City does not bill for sewer or HVSSD service until a home/commercial property receives final approval and is connected to the sewer system. Under the current billing method, Heber City is being billed for these ERUs immediately by HVSSD but is not receiving payment for service until many months later. Heber City does not have a way to recover those funds paid during the construction process.

Proposed Amendment

Heber City proposes that ERUs be billed only after a project has received final occupancy and is actively utilizing HVSSD services. This change would align billing with the commencement of actual service usage rather than the collection of impact fees.

Effective Date

Heber City requests that this amendment take effect immediately.

Retroactive Adjustment and Refund Request

This was initially a concern when the HVSSD billing structure changed in 2022, but the consequences were not fully understood at that time. Given that conversations on this topic began again at the beginning of 2026, Heber City asks that the revised billing methodology be applied retroactively to January 1, 2024.

Heber City respectfully requests a refund for any ERU charges assessed during this period for projects that had not yet received final occupancy or begun sewer utilization.

Conclusion

Heber City appreciates HVSSD's cooperation on this matter and believes the proposed amendment to charge ERUs at the date of final occupancy provides a more equitable and accurate alignment between actual service use and ERU billing practices. We welcome additional discussion and are prepared to provide any further information necessary to move this proposal forward.

Heber Valley Special Service District

Board Meeting

September 10, 2026

MANAGER'S REPORT

1. THE FARM

- a. Third crop in production
- b. House/Farm Clean Up
 - i. Remaining trash removed- 2 dumpsters filled and hauled away

2. LAGOONS

- a. **Dredging And Aeration Project**
 - i. Aeration Lines – Self Cleaning/Jetting Laterals
 - 1. Mixed Results so far
 - ii. Before and After Images - pending
- b. **Odor Control Update**
 - i. Odor from lagoons has been variable the past month- some days no odors, some days minor odors
 - ii.
- c. **Winter Storage Levels**
 - i. Cell 4 is nearly empty
 - ii. Cell 5 drawing down remaining volume
 - iii. Projecting to be practically empty at end of growing season
- d. **Cell 4 Seepage**
 - i. With lower water levels seepage in northeast corner of Cell 4 has become apparent
 - ii. Seepage was noted last year, however volume is noticeably higher this year, i.e. getting worse
 - iii. Unsure if origins are from Cell 3 or groundwater
 - iv. Planning to conduct dye study and sampling to determine source
 - v. Anticipate repair as a 2027 self-funded capital project – dependent on scope/cost

3. MECHANICAL PLANT

- a. **South & North Trains**
 - i. Both trains in operation past month
 - ii. Average Daily Flow: ~1.0 MGD
 - iii. Operation in transition this month due to maintenance
 - iv. Building biomass back to resume normal operation

b. STM Aerotor Repairs

- i. Sprockets delivered in August
- ii. STM Maintenance performed week of 8/31
 - 1. Replaced 2 of 4 sprockets in north train- lead STM units
 - 2. Assist from Midway PW Crew- thank you!
 - 3. Replaced 3 media rods in north train, tightened remainder
 - 4. Tightened media rods in south train- no broken rods
 - 5. Serviced anoxic mixers and recycle pumps in each train

c. Effluent Diverted to Lagoons

- i. All mechanical plant effluent now flowing to RIB's

d. Maintenance Work

- i. STM Aerotors- see above

4. PROJECTS/MISCELLANEOUS

a. CIB Projects

- i. 2nd Reimbursement request made for Headworks Project
- ii. Reimbursement of \$1.2M, approved by CIB
- iii. Funds have been transferred to PTIF General Fund
- iv. Have ~\$366k remaining in escrow acct
- v. Plan to make a final assessment of project costs and reimbursements

b. Odor Monitoring and Control

- i. Lift Station Monitoring
 - 1. No notable changes – continue to dose Calcium Nitrate solution
- ii. Lagoons
 - 1. Refer to Item 2b

c. Capital Projects

- i. AC Unit installed for Admin Bldg --\$8,000 incl electrical
- ii. Received portable gas detection monitors.
- iii. Server Replacement – Ordered and awaiting installation
- iv. Mechanical Plant Aeration -VorTech Aeration Replacement
 - 1. Performance specifications- working out details with VorTech
 - 2. Martha has reviewed draft agreement:
 - a. Concerned about performance specs (in progress- per above)
 - b. Sole source procurement

5. REGULATORY/PERMITTING

- a. DWQ Updates
 - i. No updates from DWQ
 - ii. Awaiting consensus on monitoring well sampling
- b. Loughlin Associates- GW Sampling/Permitting Proposal

- i. Proposed MW locations have been staked in field- walked locations to verify
- ii. Worked out preferred locations w/ Loughlin/VanWagoner
- iii. Making updates to bid documents for open/public bidding process

6. **ADMINISTRATIVE**

- a. RIM/GRAMA Training/Certification
 - i. Jim & Chris attended training/information session on 8/18
 - ii. Chris has studied and tested a received RIM/GRAMA Certification
 - iii. Plan to designate Chris as Appointed Records Officer- ARO
 - iv. Jim to serve as Chief Administrative Officer- CAO
 - v. To be certified with state
- b. Operator Annual Reviews
 - i. Trent and Rusty recently marked 2 years of service with the District – 8/26 anniversary date
 - ii. Conducted reviews with each employee
 - iii. Each received a merit increase consistent with budget allocation
- c. Heber City ERU Refund
 - i. Reconciled ERU discrepancy with Heber City
 - ii. Retroactive to January 2024
 - iii. Assessed ERU differences for each month
 - iv. ~\$80k refund (in this month's warrants)
 - v. Kudos to Chris for working through details/discrepancies

7. **ERU CAPACITY UPDATE**

Plant Total Capacity 3.85 MGD

Heber City Allocation (70%)	2.695	MGD
Heber Total ERU's Allocated @ 200 gpd/ERU	13,475	ERU's
Heber Current Total ERU's	8,906	ERU's
Heber Available ERU's	4,569	ERU's

Midway Allocation (30%)	1.155	MGD
Midway Total ERU's Allocated @ 200 gpd/ERU	5,775	ERU's
Midway Current Total ERU's	3,695	ERU's
Midway Available ERU's	2,080	ERU's