

Pine Valley Special Services District

Meeting Agenda

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

September 9, 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 – Chair Bob Dalley.
2. Meeting Minutes.
 - A. Approval of the August 12, 2026, PVSSD Meeting Minutes.
3. Update on Flooding and Mitigation Efforts - Mark Owens.
4. Fire Department Report – Fire Chief, Robert Hardy.
5. Clerk and Treasurer’s Reports (August) – Rick and Teri.
6. Review the Timeline for the 2027 Budget and Necessary Public Hearings.
7. Vote to Close the Public Meeting and Open the Public Hearing.
8. Public Hearing – Amend Budget to Include Grant Funding and Purchase of a Combi-Tool – Chief Hardy.
9. Vote to Close the Public Hearing and Reopen the Public Meeting.
10. Discussion of Website Improvement – Fire Chief, Robert Hardy.

11. Amend Board Member Requirements and Meeting Guidelines.
12. Amend Public Comments Agenda Item.
13. Inventory/Asset Listings and Insurance Renewal – Rick Peetz.
14. Quarterly Report on Funding Navigator – Chief Hardy.
15. Citizen Requests.
16. Adjournment.

The next board meeting is scheduled for October 14, 2026, at approximately 7:00 p.m. The public is invited and encouraged to attend.

AGENDA ITEM #2A

Pine Valley Special Services District ("PVSSD")

Meeting Minutes - PENDING

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

Wednesday, August 12, 2026

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

PVSSD Assistants: Rick Peetz, Clerk
Teri Forbes, Treasurer

Fire Chief: Robert Hardy

Others: Duane Krohn
Audrey Krohn
Kendall Sullivan
Frank Davie

1. Welcome – Vice-Chair Emily Neilson.

In the absence of Chair Bob Dalley, Vice-Chair Emily Neilson called the meeting to order at 6:47 PM.

2. Meeting Minutes.

A. Approval of the July 8, 2026, PVSSSD Meeting Minutes.

Changes were made to the minutes.

Steve Shakespeare moved to APPROVE the minutes of July 8, 2026, as amended. Allen Cannon 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 on work taking place at Pole Creek and explained that that section of remediation is approximately 2,300 feet long and is identified as Site #5. He expected there to be 20 to 25 more days of hauling rip rap. Once the channel is repaired, work will begin on the Water and Sediment Control Basin ("WASCOB"). Area #6 is located behind the Fire Station, with the work there having been completed. Forsyth was identified as Area #7. The U.S. Forest

Service and the National Resources Conservation Service ("NRCS") plan to construct four rock chuck dams. It was noted that there is a small drainage area above the Hagemeyer's home. The rock chuck dams are designed to slow the flow, which will be of significant help. The proposal has been submitted to the U.S. Forest Service, and it will be of great benefit to homeowners in that area.

Mark distributed a map and stated that later in the fall, the area shown in yellow will receive straw mulch that will be dropped by helicopter. The intent is to help with vegetation. Emily asked that the dates be provided so that the community can be made aware of what is taking place. Mark stated that the U.S. Forest Service will close the trails while the work is done. It was noted that work has been completed on Areas 1, 2, and 3 and crews are working on Area 4 on the south end.

Earlier in the year, 67,000 seedlings were planted, with 200,000 to be planted next year. Thus far, the federal government has obtained \$10 million for the restoration of the campground area. There is a debris flow with large boulders that will be added to the existing contract. The preference was for it to be part of a change order; however, if the prices are not negotiable, the work will be put out to bid. The intent was to take the debris sediment to the cinder pit or another alternative site.

Mark indicated that work is still under design to take care of the central irrigation. Emily felt that the amount of work that has been done in just one year has been extraordinarily fast for the Federal and the County governments to accomplish.

Mark explained that they will continue to receive sediment, but they will not continue to remove what comes in. They will go with the original volume of 70,000 yards, which will never be at the same capacity as it was originally when it was built in 1934. It was expected to be around 80%. Emily noted that a news article estimated that the work on the reservoir will not be completed until 2030.

4. Discussion of Venmo Payment Option at Community Dinner Fundraiser – Mark Owens.

Mark indicated that he is a member of the Dinner Committee and stated that a 4' x 8' banner will be placed outside the church gate. The funds donated will be used to purchase five-foot Ponderosa Pines. The desire was to increase the donations received by allowing for a Venmo option and asked about the possibility of using the PVSSD's Venmo account. Emily was not sure that could be done since it would involve the commingling of funds. Rick stated that if permitted, the funds could be transferred into the PVSSD's checking account and a check written to the Dinner Committee. Emily suggested the Dinner Committee set up its own Venmo account, which is quick and easy. Mark stated that this would be a one-time request and will not be ongoing. Steve and Emily were not comfortable with it but offered to provide assistance setting up a Venmo for the Dinner Committee.

5. Fire Department Report – Fire Chief, Robert Hardy.

Chief Hardy presented the Fire Department Report and stated that this week they reached 90 callouts for the year. Not long ago, it was not uncommon for there to be only 90 callouts in an entire year. To date, the department is 37% beyond where they were last year.

Chief Hardy stated that major maintenance has been contemplated on Engines 141 and 142 for the last two years and was included in this year's maintenance budget. He noted that they have never received major maintenance throughout his time on the department. Preston from Siddons-Martin did the work on site and changed out all the fluids and filters and discovered that the original filters were still in Engine 142 from 2006. Normally, the radiator is not flushed because maintenance is intended to be done annually, and most of the new engines do not require maintenance for 10 years. As a result, it is not incorporated into their normal maintenance. He explained that an organic base in the solvent breaks down over time. Preston indicated that the coolant in Engine 142 was sluggish and needed to be replaced. Both engines were checked over carefully, with Engine 142 found to be in great shape with at least 20 more years of service life remaining.

Preston suggested that care be taken with Engine 141, which should last until the department can afford to replace it. Chief Hardy explained that for regular departments that run their vehicles daily, yearly maintenance is needed; however, in our case, it only needs to be done every three to five years.

Preston indicated that overall, both engines are in pretty good shape. The next major item with Engine 141 is the brakes. If this were a full-time department, he would suggest the work be done now; however, because Engine 141 is driven infrequently, the work could be postponed for a few years. The cost is \$6,000 to replace the front brakes on Engine 141. The rear brakes were replaced about one year ago. It was noted that Engine 142 was purchased new in 2006 and is driven approximately 375 miles per year.

The cost of the maintenance performed was \$6,070 for Engine 141 and \$4,871 for Engine 142 for a total of \$10,900. Mark asked if other bids were sought. Chief Hardy stated that the work did not reach the threshold of requiring competitive bids. The department has established a relationship with Siddons-Martin over the years. Emily referred to the policy, which specifies that only purchases over \$15,000 require multiple quotes. The policy also references whether an expenditure is in the budget, which this is. Mark felt that it was in the best interest of the Board to solicit quotes when spending over \$3,000.

Chief Hardy stated that the work has been contemplated for the last two years and was included in the maintenance budget. In response to a question raised, he stated that other specialists do this type of work, but the apparatus would need to be taken out of the valley for the repairs to be made. Siddons-Martin has a mobile mechanic who came to the Valley and

did the work over the course of a few days, which prevented taking the engines out of service. He was not aware of any other companies that would come to the Valley to do the work.

Steve stated that when he was Fire Chief, he thought about using others to do the work but reconsidered since many are not willing to travel here to do the service on site. Chief Hardy was aware of a company in Salt Lake that presents Winter Fire School who would come to Pine Valley in exchange for their travel expenses being covered. In the future, the Board will appreciate competitive bids on large purchases.

6. Update on Unauthorized Access to the Bank Account – Rick Peetz and Teri Forbes.

Rick stated that on July 10 he discovered \$10,000 missing from one of the Special Service District accounts. When I discovered it, he immediately contacted the bank. Someone pretending to be Teri Forbes called, knowing the account number, her Social Security number, and other private information, and created an initial transfer. Every account was put on hold. A claim was then filed against the fraudster and the Bank of Tampa, which prevented the transaction from happening. We already use two-step authentication and are doing what we can to be safe. Every account has been changed, and all of the money moved. A report was filed with the Federal Bureau of Investigation (“FBI”), the County Sheriff, and the State of Utah. The Washington County Sheriff’s Department has followed up and been of assistance. Anyone who calls the bank claiming to be Rick or Teri going forward will be required to provide a secure password.

Rick stated that the fraud would have been covered by our insurance or the bank if the transfer had gone through.

7. Clerk and Treasurer’s Reports (July) – Rick Peetz and Teri Forbes.

Rick presented the Clerk’s report and reviewed expenses.

Allen asked if Norton should have detected the recent fraud that occurred. Rick stated that Norton monitors our computers for malware and does not monitor our bank accounts.

Two unexpected expenses included the replacement of the exterior lights on the fire station to come into compliance with the current lighting standards. There was also an issue with a garage door opener that failed, resulting in a \$1,900 repair. The communications expenses included the purchase of a \$500 phone that was needed for the ambulance and for use with the SSD’s Venmo account. The internet service was higher than budgeted due to a switch to Starlink.

A balance sheet comparison as of July 31st was provided showing the old and new accounts.

Rick reported that the P-Cards are working well. The firefighters like them, and it makes it easy for them to make purchases without having to wait to be reimbursed. They are, however, creating additional work for him. He was working to find a way to streamline the process on his end. In terms of implementation, Chief Hardy stated that using the P-Cards has been convenient for him since he does not have to wait to receive a reimbursement check. He stated that, as instructed, he allows others in the department to use his card to purchase fuel. It was clarified that cards were issued to Chief Hardy, Rob Nodine, Marc Rose, Brad Esposito, and Rick Albee.

Mark wanted to make sure there is control over the cards. Rick explained that if Rick Albee uses the card, he purchases fuel and then returns it to Chief Hardy. Allen Cannon stated that the Chief has the control and is responsible for who he allows to use the card. Chief Hardy stated that only one person other than himself has used the card. His understanding was that if someone other than the five individuals who were issued cards needs to use it to fill a vehicle, they would obtain the card from him. They would then provide him with the paperwork and receipts. His understanding was that that was an approved practice by the Board. Allen confirmed that it was and that Chief Hardy is the control. Chief Hardy agreed to abide by whatever is directed by the Board.

Allen Cannon moved to APPROVE the Clerk and Treasurer's Reports. Steve Shakespeare seconded the motion. The motion passed with the unanimous consent of the Board.

8. Grant Update – Chief Hardy.

Chief Hardy reported that a \$10,000 grant was received from Dixie Power and their finance arm, CoBank. The funds were earmarked for a Combi-Tool, which has a total cost of \$20,000. One of the volunteer firefighters works for Baxter Aerospace, which will be contributing the remaining \$10,000. Chief Hardy asked the Board to schedule a budget hearing for next month to account for the grant funds and approve the purchase of a Combi-Tool, which is outside of the current budget. The matter was to be noticed at the September Meeting as a public hearing.

Chief Hardy reported that this week the Funding Navigator account was upgraded to an unlimited account at no additional cost. As a result, the department is no longer limited to five small projects and can pursue an unlimited number. The intent is to immediately begin work on obtaining another patient monitor.

In response to a question raised by Emily, Chief Hardy reported that when the extrication tool for Engine 141 was purchased 1 ½ years ago, it cost \$36,000 and included a cutter, a spreader, a ram, the batteries, and chargers. The Combi-Tool is a tool in that series that performs numerous functions. It is also part of the State Contract bid process. The equipment the department already has is interchangeable and can share batteries and chargers.

Allen suggested that next month an update be given relative to Funding Navigator and the return on investment to update the Board on the first three quarters of the year so that they can determine whether to continue to use it. Chief Hardy was asked previously to provide quarterly updates on Funding Navigator. The next update would be on the September agenda.

Chief Hardy commented that Funding Navigator has been very responsive and has provided great leads.

9. Quarterly Bank Reconciliation Report – Allen Cannon.

Allen reported that he, Bob Dalley, Teri Forbes, and Rick Peetz met to review the SSD's bank accounts, which were compared to the books. There were no outstanding checks or deposits in excess of 30 days. The reconciliation is done as part of the quarterly reconciliation they have committed to do.

10. Inventory/Asset Listings and Insurance Renewal.

Rick presented the insurance renewal information and stated that the Utah Local Governments Trust ("ULGT") is the SSD's insurer. The policy runs from July 1, 2026, through June 30, 2027. The current coverages were identified, including liability and damage coverage for seven vehicles totaling \$6,422. They are also covered by a \$2 million liability policy totaling \$856 per year. Last year, the Fire Station building was valued at \$591,000 with building contents valued at \$300,000 and a mobile equipment endorsement of \$10,000. That coverage cost was \$3,113 in addition to Workers' Compensation coverage at a cost of \$585. The total cost of providing coverage was \$10,976. A budget was prepared based on inflation.

For this fiscal year, the value of the Fire Station building increased to \$633,000 for \$1,535 per year. The value of the contents increased from \$300,000 to \$350,000. He noted that the cost was minimal for the increased coverage. The mobile equipment endorsement was added as well at \$475 for \$330,000 in coverage. Rick explained that the building contents are items that are affixed to and located inside the building. Mobile contents are on the trucks. The value of the building contents also increased to \$350,000 for \$80 more per year.

The cost of coverage for the unmanned aircraft (drone) valued at \$24,000 was also added at a cost of \$2,472 for the year. The total premiums with the proposed changes were \$12,522, which is \$989 over budget but below earlier expectations.

The inventory was referenced, which was very detailed and comprehensive. Mark recommended obtaining competitive bids for insurance going forward. Steve pointed out that if the bid is pre-negotiated by the State, it is not necessary to obtain additional bids. Rick stated that the ULGT is recommended by the State and considers the coverage to be the best. Mark wanted to be able to ensure the community that we have the best coverage for the best price.

Emily agreed and indicated that the State has done its due diligence and obtained multiple bids, with those savings being passed on to us.

Allen Cannon moved to APPROVE the insurance renewal as presented. Steve Shakespeare seconded the motion. The motion passed with the unanimous consent of the Board.

Mark referenced the inventory list and asked that the trailer be added, which contains some pumps. Rick pointed out that the Kubota is not driven on roads and is considered an asset of the building. It and the trailer are insured as part of \$350,000 in coverage. Mark recommended that the Conex contents be added to the inventory list along with their value. If the inventory is up to date, it will prevent people from purchasing items that we already have on hand.

11. Discussion of Website Improvement – Fire Chief, Robert Hardy.

Emily reported that Joseph Hunt has been working on the website and together they have identified content “buckets”. The coding has been delayed but was expected to resume soon. The Board will be asked for content to populate sections. As an alternative, a regional webmaster was identified who can build and maintain the site if the process takes too long. The cost would include a \$2,500 setup fee and a nominal monthly fee. There was discussion about budgeting and potential remuneration if external help is required.

12. 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.

Frank Davie thanked the Board Members for their efforts.

Brian Davis attempted to submit written comments via chat/text. The Board requested that he make his comments verbally as part of the public record. Mr. Davis declined to speak on the record. He was also offered the opportunity to submit written comments but declined to do so.

13. Adjournment.

Allen Cannon moved to ADJOURN. Steve Shakespeare seconded the motion. The motion passed with the unanimous consent of the Board.

The meeting adjourned at 8:04 PM.

Pine Valley Special Service District Meeting
August 12, 2026

The next PVSSD meeting will be on Wednesday, October 14, 2026, at approximately 7:00 p.m.
The public is invited and encouraged to attend.

AGENDA ITEM #4



Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report Pine Valley Special Service District August 2026

<u>Date</u>	<u>Type of Call</u>	<u>Location</u>	<u>"Man" Hrs</u>	<u>EQ Hrs</u>
8/3	EMS – GI	Central	6	1
8/5	EMS – Sickness	Central	2	1
8/6	EMS – Allergic Reaction	Pine Valley	5	2
8/7	EMS – Sickness	Pine Valley (transport)	13	4
8/8	Fire – Brush	Pine Valley	7	1
8/9	EMS – Chest Pain	Pine Valley	6	2
8/13	Fire - ?	Central	5	2
8/13	Fire – Gas Leak	Central	2	0
8/14	Fire Brush	Pinto	6	2
8/15	EMS – Citizen Assist	Pine Valley	12	6
8/15	EMS – Breathing	Central	7	1
8/16	EMS – Sickness	Central	3	1
8/16	EMS – MVI	Mountain Meadows	4	1
8/22	Fire – CO Alarm	Central	3	0
8/23	EMS – Psychiatric	Pine Valley	7	1
8/24	Fire – Alarm	Central	3	0
8/24	Fire – Brush	Central	4	0
Total:			95	25

Department Hours:

Response	95 hours
Training	190 hours
Other volunteer	46 hours

Total volunteer hours 331 hours

Year to date: 3012 hours in 2026
3739 hours in 2025

AGENDA ITEM #5

Pine Valley Special Service District
Profit and Loss
August 2026

	Total
Income	
Gross Profit	0.00
Expenses	
100 Building	
103 Supplies / Materials	301.23
Total for 100 Building	\$301.23
1000 Motor Vehicles	
1001 Fuel	432.52
1002 Repairs / Tires	14,276.02
Total for 1000 Motor Vehicles	\$14,708.54
1100 Fire Dept Misc	
1101 Training / Travel	205.00
1104 Food / Water	291.42
1106 Hoses, Nozzles, Truck Gear	125.35
1108 EMS supplies, train. trave	141.87
Total for 1100 Fire Dept Misc	\$763.64
300 Office Supplies / Equipment	
303 Office Suplies / Equipment	59.00
Total for 300 Office Supplies / Equipment	\$59.00
400 Insurance	
401 Liability	652.80
402 Vehicles	6,234.07
403 Buildings	5,051.83
404 Workers Compensation	585.00
Total for 400 Insurance	\$12,523.70
700 Service District General	
701 Training / Travel	59.00
705 Fee Reimbursements	0.26
709 Internet Service	85.00
Total for 700 Service District General	\$144.26
Total for Expenses	\$28,500.37
Net Operating Income	-\$28,500.37
Other Income	
201 Interest CV Impact Fee Acct	769.60
202-Interest Income Cache Valle	409.73
300 Grants / Donations	10,000.00
Total for Other Income	\$11,179.33
Net Other Income	\$11,179.33
Net Income	-\$17,321.04

Pine Valley Special Service District
Profit and Loss Detail
August 2026

	Transaction date	Num	Name	Description	Amount
Ordinary Income/Expenses					
	Income				
	Cost of Goods Sold				
Gross Profit					<u>0.00</u>
Expenses					
103 Supplies / Materials					
	08/10/2026	Sunco LIGHTS	8768 P Card BE	OUTDOOR COACH LIGHTS FOR STATION	284.19
	08/23/2026	Home Depot	0073 P Card RH	Masking tape	17.04
Total for 103 Supplies / Materials					<u>\$301.23</u>
					\$301.23
1000 Motor Vehicles					
1001 Fuel					
	08/09/2026	Veyo Fuel	0073 P Card RH	Refill R-141	45.45
	08/15/2026	Veyo Fuel	8768 P Card BE	Fuel E142	121.25
	08/23/2026	Veyo fuel	0073 P Card RH	Fuel B-145	75.20
	08/24/2026	Veyo Fuel	8768 P Card BE	B145 Fuel	67.30
	08/31/2026	Veyo Fuel	8768 P Card BE	Fuel E141	123.32
Total for 1001 Fuel					<u>\$432.52</u>
					\$432.52
1002 Repairs / Tires					
	08/03/2026	321-0000066663	Siddons Martin Emergency	Major PM plus had to replace air drier E-141	6,070.92
	08/03/2026	321-0000066667	Siddons Martin Emergency	Major Service and radiator flush	4,821.00
	08/21/2026	71616	Tunex	Brake Job B-145	3,384.10
Total for 1002 Repairs / Tires					<u>\$14,276.02</u>
					\$14,708.54
1101 Training / Travel					
	08/13/2026		Claudia Davis reimbursement	Dixie Tech IV course	205.00
Total for 1101 Training / Travel					<u>\$205.00</u>
					\$205.00
1104 Food / Water					

	08/10/2026	COSTCO	8768 P Card BE	COMMISSARY NEEDS	163.87
	08/10/2026	DIGBY	8768 P Card BE	COMMISSARY RUN	20.07
	08/20/2026	Costco	8768 P Card BE	Commissary run	107.48
Total for 1104 Food / Water					\$291.42
1106 Hoses, Nozzles, Truck Gear					
	08/11/2026	Amazon purchase	8768 P Card BE	Fuel Tanks for Station	125.35
Total for 1106 Hoses, Nozzles, Truck Gear					\$125.35
1108 EMS supplies, train. trave					
	08/10/2026	60614421	Henry Schein-Matrix Medical	CPR Bags and IV Startup kits	115.62
	08/29/2026	9174261379	Airgas USA LLC	Recert of Air Cylinders	26.25
Total for 1108 EMS supplies, train. trave					\$141.87
					\$763.64
303 Office Suplies / Equipment					
	08/20/2026	Amazon	4085 P Card	Shredder Teri	59.00
Total for 303 Office Suplies					\$59.00
					\$59.00
400 Insurance					
401 Liability					
	08/01/2026		Utah Local Governments Trust	26-27 Liability Insurance	652.80
Total for 401 Liability					\$652.80
402 Vehicles					
	08/01/2026		Utah Local Governments Trust	Auto Insurance	6,234.07
Total for 402 Vehicles					\$6,234.07
403 Bulidings					
	08/01/2026		Utah Local Governments Trust	26-27 Property Insurance	5,051.83
Total for 403 Buildings					\$5,051.83
404 Workers Compensation					
	08/01/2026		Utah Local Governments Trust	26-27 Workers Comp	585.00
Total for 404 Workers Compensation					\$585.00
Total for 400 Insurance with sub-accounts					\$12,623.70
700 Service District General					
701 Training / Travel					
	08/23/2026	Intuit 5377	4085 P Card	Intuit training assistance	59.00

Total for 701 Training / Travel				<u>\$59.00</u>
705 Fee Reimbursements				
	08/31/2026	Cache Valley Bank	Correction	<u>0.26</u>
Total for 705 Fee Reimbursements				<u>\$0.26</u>
709 Internet Service				
	08/18/2026	Starlink Internet	STARLINK INTERNE (WEB)	<u>85.00</u>
Total for 709 Internet Service				<u>\$85.00</u>
				<u>\$144.26</u>
Total for Expenses				<u>\$28,500.37</u>
Net Ordinary Income				<u>-\$28,500.37</u>
Other Income/Expense				
Other Income				
201 Interest CV Impact Fee Acct				
	08/31/2026	Cache Valley Bank	Interest Paid	359.19
				<u>0.00</u>
Total for 201 Interest CV Impact Fee Acct				<u>\$359.19</u>
202-Interest Income Cache Valle				
	08/31/2026		Interest Paid	35.61
		Cache Valley Bank	Interest Paid	410.41
	08/31/2026		Interest Paid	374.12
Total for 202-Interest Income Cache Valle				<u>\$820.14</u>
300 Grants / Donations				
	08/17/2026	7899	Baxter Aerospace Inc	Donation to Pine Valley Fire Department
				<u>10,000.00</u>
Total for 300 Grants / Donations				<u>\$10,000.00</u>
Total for Other Income				<u>\$11,179.33</u>
	Other Expense			
Net Other Income				<u>\$11,179.33</u>
Net Income				<u>-\$17,321.04</u>

Pine Valley Special Service District
Budget vs. Actuals
January - December 2026

	Actual	Budget	Total over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	172,080.00	170,360.00	1,700.00	101.00%
Total Income	\$ 172,080.00	\$ 170,360.00	\$ 1,700.00	101.00%
Gross Profit	\$ 172,080.00	\$ 170,360.00	\$ 1,700.00	101.00%
Expenses				
100 Building			0.00	
101 Telephone	444.09	735.00	-290.91	60.42%
102 Electricity	1,877.00	2,940.00	-1,263.00	57.04%
103 Supplies / Materials	555.42	1,500.00	-944.58	37.03%
104 Repairs	3,836.20	2,000.00	1,836.20	191.81%
105 Other	592.54	2,000.00	-1,407.46	29.63%
106 Propane	1,083.04	2,000.00	-936.96	53.15%
107 Janitorial	660.00	1,320.00	-660.00	50.00%
Total 100 Building	\$ 8,828.29	\$ 12,495.00	-\$ 3,666.71	70.66%
1000 Motor Vehicles			0.00	
1001 Fuel	1,941.48	3,500.00	-1,558.52	55.47%
1002 Repairs / Tires	19,128.05	25,000.00	-5,871.95	76.51%
Total 1000 Motor Vehicles	\$ 21,069.53	\$ 28,500.00	-\$ 7,430.47	73.83%
1100 Fire Dept Misc			0.00	
1101 Training / Travel	3,736.00	12,000.00	-8,264.00	31.13%
1102 Testing (pumps,SCBA,etc)		1,000.00	-1,000.00	0.00%
1103 Communications(radios,etc)	1,060.27	1,800.00	-739.73	58.90%
1104 Food / Water	507.68	2,000.00	-1,492.34	25.38%
1106 Pers. Protective Gear/SCBA	336.00	2,000.00	-1,664.00	16.80%
1108 Hoses, Nozzles, Truck Gear	1,556.14	3,500.00	-1,943.86	44.46%
1107 Other Supplies / Equipmnt	1,086.17	2,000.00	-913.83	54.31%
1108 EMS supplies, train. trave	1,681.68	5,000.00	-3,418.32	31.63%
1112 Chief Discretionary Fund		600.00	-600.00	0.00%
Total 1100 Fire Dept Misc	\$ 9,863.92	\$ 29,600.00	-\$ 19,736.08	33.10%
1200 Grants / Matching Funds			0.00	
1206 Donated Funds	3,834.40		3,834.40	
Total 1200 Grants / Matching Funds	\$ 3,834.40	\$ 0.00	\$ 3,834.40	
200 Contracted Services			0.00	
202 Clerk	5,400.00	10,800.00	-5,400.00	50.00%
203 Treasurer	4,850.00	9,700.00	-4,850.00	50.00%
204 Other Contracted Services		11,000.00	-11,000.00	0.00%
Total 200 Contracted Services	\$ 10,250.00	\$ 31,500.00	-\$ 21,250.00	32.54%
300 Office Supplies / Equipment			0.00	
301 Postage / Mailing	688.59	800.00	-111.41	86.07%
302 Copying / Reproduction	207.69	500.00	-292.31	41.54%
303 Office Supplies / Equipment	318.27	1,200.00	-881.73	26.52%
Total 300 Office Supplies / Equipment	\$ 1,214.55	\$ 2,500.00	-\$ 1,285.45	48.58%
400 Insurance			0.00	
401 Liability	662.80	900.00	-247.20	72.53%
402 Vehicles	6,234.07	6,750.00	-515.93	92.36%
403 Buildings	5,051.83	3,269.00	1,782.83	154.54%
404 Workers Compensation	585.00	614.00	-29.00	95.28%
Total 400 Insurance	\$ 12,523.70	\$ 11,533.00	\$ 990.70	108.69%

600 Professional Fees				0.00	
141 Legal Fees		0.00		0.00	
142 Accounting / Audit	1,480.00	1,600.00		-120.00	92.50%
Total 600 Professional Fees	\$ 1,480.00	\$ 1,600.00	-\$	120.00	92.50%
700 Service District General				0.00	
701 Training / Travel	59.00	500.00		-441.00	11.80%
702 Dues / Subscriptions	6,258.27	7,100.00		-841.73	88.14%
703 Publications Costs /Notices	38.43	300.00		-261.57	12.81%
704 Bank Charges	485.76	450.00		35.76	107.95%
705 Fee Reimbursements	0.26			0.26	
706 Annual Fireman Dinner		2,000.00		-2,000.00	0.00%
709 Internet Service	650.00	600.00		50.00	108.33%
710 - Canceled Checks	20.00			20.00	
711 Transfer to Local District	10,800.00	10,800.00		0.00	100.00%
Total 700 Service District General	\$ 18,311.72	\$ 21,750.00	-\$	3,438.28	84.19%
Depreciation Expense		13,000.00		-13,000.00	0.00%
Purchases		10,000.00		-10,000.00	0.00%
ScanSnap Home	0.00			0.00	
Uncategorized Expense	0.00			0.00	
Total Expenses	\$ 87,178.11	\$ 162,678.00	-\$	75,501.89	83.59%
Net Operating Income	\$ 84,883.89	\$ 7,682.00	\$	77,201.89	1104.97%
Other Income					
102 Transfer Fee	400.00	500.00		-100.00	80.00%
103 Late Fees	1,117.97	500.00		617.97	223.59%
160 Income Impact fee	12,810.00			12,810.00	
201 Interest CV Impact Fee Acct	2,587.29	6,000.00		-3,432.71	42.79%
202-Interest Income Cache Valle	4,453.80	5,000.00		-546.20	89.08%
205 Cache V. Imp. Fee Interest		0.00		0.00	
300 Grants / Donations	21,822.00			21,822.00	
400 Other Income	714.43			714.43	
402 Fire Recovery Fund	60.25			60.25	
Total Other Income	\$ 43,948.74	\$ 12,000.00	\$	31,948.74	366.21%
Net Other Income	\$ 43,948.74	\$ 12,000.00	\$	31,948.74	366.21%
Net Income	\$ 128,829.63	\$ 19,682.00	\$	109,147.63	654.56%

Pine Valley Special Service District Balance Sheet Comparison

As of Aug 31, 2026

	As of Aug 31, 2026	As of Aug 31, 2025 (PY)
Assets		
Bank Accounts		
2154 New Capital Equipment Savings	112,814.68	60,680.48
2170 New Main Checking Account	312.64	16,454.89
2183 New Impact Fee	108,309.84	101,780.35
2197 New Operational Funds Interest Bearing	121,833.24	122,119.37
4858 CV Standard Checking Account	9.74	
Total for Bank Accounts	\$343,280.14	\$301,045.09
Accounts Receivable		
1200 Accounts Receivable	12,720.00	13,170.67
Total for Accounts Receivable	\$12,720.00	\$13,170.67
Other Current Assets		
12000 Undeposited Funds	270.00	\$0.00
Total for Other Current Assets	\$270.00	\$0.00
Total for Current Assets	\$356,270.14	\$314,215.76
Fixed Assets		
Accumulated Depreciation	-1,043,803.00	-853,513.00
BUILDING ADDITION 2009	200,241.20	200,241.20
Equipment	959,127.73	912,232.73
Fire Station Building	220,876.08	220,876.08
Land	\$0.00	\$0.00
Land Improvements	\$0.00	\$0.00
Old Fire Station Building	\$0.00	\$0.00
System Improvements	182,588.89	169,542.89
Total for Fixed Assets	\$529,038.88	\$549,379.88
Total for Assets	\$885,309.02	\$863,595.64
Liabilities and Equity		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	1,260.58	3,949.68
Total for Accounts Payable	\$1,260.58	\$3,949.68
Total for Current Liabilities	\$1,260.58	\$3,949.68
Long-term Liabilities		
Cache Valley Bank Loan	\$0.00	\$0.00
Total for Long-term Liabilities	\$0.00	\$0.00
Total for Liabilities	\$REF1	\$REF1
Equity		
3000 Opening Bal Equity	\$0.00	\$0.00
3900 Retained Earnings	758,444.48	682,430.38
Net Income	126,804.63	189,875.93
Total for Equity	\$885,249.11	\$882,306.31
Total for Liabilities and Equity	\$REF1	\$REF1

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						\$ 92,732.55
Miller / MIU	Jan	2026	\$ 5,788.00			\$ 5,788.00
Robson	Jan	2026	\$ -			\$ -
Schumacher	Jan	2026	\$ -			\$ -
Bailey	Apr	2026	\$ 4,722.00			\$ 4,722.00
Wiser	Jul	2026	\$ 2,500.00			\$ 2,500.00

Interest Earned	\$ -	\$ 2,567.29
Total FY 2025		\$ 108,309.84
Impact Fees Spent		\$ -
Total Impact Fees on Hand		\$ 108,309.84

PVSSD**Capital Projections**

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Fees by Project
Potential requirement paid thru operating funds	10,000	25,000	25,000	25,000	25,000	110,000
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	30,000	30,000	30,000	130,000

Impact Fee Capital Projections long term capitol and impact fees

Purchase UTV with grant 10% of 58000	5,800					5,800
Type 6 Brush truck \$175000		175,000				175,000
LP Generator for station power backup			45,000			45,000
Replacement engine E-141 with used					750,000	750,000
Fire Station Expansion extend to 10 years \$300,000						-

Fire Hydrants

Add Hydrants	13,000	13,000	13,000	13,000	13,000	65,000
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Impact Fees Projected for Expenditure	18,800	188,000	58,000	13,000	763,000	1,040,800
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Total Expense	28,800	218,000	88,000	43,000	793,000	1,170,800
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Operational Projections for Capitalized Equipment

Potential needs	10,000
TTL	10,000

Impact fee Projections for Capitalized Equipment

2026 Purchase Combi Tool with donations	20000
2026 Purchase UTV with grant 10% of 58000	5800
2027 Type 6 Brush truck \$175000	175000
2028 LP power backup system	45000
2030 Replace engine E141 with good used unit	750000
2036 Station expansion with grant assistant	300000

AGENDA ITEM #12

Proposed change to "Public Comment" section of agenda. Wording to be adjusted to be consistent with whatever decision is reached on amending "Board Member Requirements and Meeting Guidelines."

CURRENT

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.

PROPOSED

Public Comment at Public Meetings – Members of the public may verbally address the Board regarding matters within the jurisdiction of the Pine Valley Special Service District after being recognized by the presiding Chair. Members of the public participating remotely may participate by notifying the moderator they wish to speak. Comments are limited to two minutes per speaker. The Board may receive and consider comments but will not take final action on new matters raised during public comment, unless properly noticed on a subsequent agenda.

Public Comment at Public Hearings – Members of the public may submit verbal (limit of two minutes) or written comments addressing the item being considered during the Public Hearing. Written comments must be received within 14 days of the Public Hearing. Members of the public participating remotely may participate by notifying the moderator they wish to speak or submitting a written comment following the meeting. The Board does not have access during the meeting to comments made through the electronic participating platform.