

WPR UTILITY DISTRICT

36 S. State Street
Suite 500
Salt Lake City, UT 84111

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, August 25, 2026

TIME: 5:00 p.m.

LOCATION: 36 S. State St., Suite 500
Salt Lake City, UT 84111
And Via Microsoft Teams

ACCESS: To attend via Microsoft Teams Videoconference, use the below link:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_MDM5MmUyZTkODZiNi00MzU3LWEwNDEtZDM3N2IwZGQ2ZjY2%40thread.v2/0?context=%7b%22Tid%22%3a%223e95e77c-c839-42d7-a767-aac8531785ff%22%2c%22Oid%22%3a%228d48df21-9763-40d0-ba52-983e5a92dcea%22%7d

BOARD OF Gary Derck
TRUSTEES: Ed Schultz
Jenny Robinson

PUBLIC NOTICE is hereby given that the Board of Trustees (the “Board”), of the WPR Utility District (the “District”), will hold a meeting of the Board on Tuesday, August 25, 2026, commencing at 5:00 p.m., at 36 S. State St., Ste. 500, Salt Lake City, Utah, 84111 and via Microsoft Teams, at which time the Board shall proceed according to the following agenda:

[FOR REFERENCE] “As the Chair of the Board of Trustees of the WPR Utility District, I hereby call this regular meeting of the Board to order at 5:-- P.M. on Tuesday, August 25, 2026, at 36 S State Street, Suite 500, Salt Lake City, UT 84111. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

I. ADMINISTRATIVE MATTERS

- A. Call to order.
- B. Public Comment. Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

- C. Review and consider approval of minutes from July 28, 2026, regular meeting and August 17, 2026, special meeting (enclosure).

II. FINANCIAL MATTERS

- A. Approve and/or ratify approval of payment of claims (enclosure).
- B. Discussion on Property Tax Impact Statement (enclosure).
- C. Conduct public hearing on the Operating and Capital Budget for fiscal year 2026-2027 and consider adoption of the same (enclosure).

III. MANAGER AND OPERATIONAL MATTERS

- A. District Manager Update

IV. LEGAL MATTERS

V. BOARD MEMBER MATTERS

- A. Comments, reports, updates, and discussion of ongoing issues and future agenda topics.

VI. OTHER BUSINESS

VII. ADJOURNMENT

[This notice to be published on the Utah Public Notice Website at least 7 days prior to the meeting.]

July 28, 2026, Meeting Minutes

MINUTES OF REGULAR MEETING OF
THE BOARD OF DIRECTORS OF THE
WPR UTILITY DISTRICT (THE "DISTRICT")
HELD
July 28, 2026

A regular meeting of the Board of Directors of the WPR Utility District (referred to hereafter as the "Board") was convened on Tuesday, July 28, 2026, at 5:01 p.m., at 36 S. State St., Suite 500, Salt Lake City, Utah 84111 and via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Trustees in attendance were:

Gary Derck
Ed Schultz

Also, In Attendance Were:

Carley Herrick, Evan Tufts, Nate Bell, Suzanne Bennett, and Kelli Reid; Wasatch Peaks Ranch
Todd Godfrey; Hayes Godfrey Bell, P.C.

Michael Miller, a member of the public

ADMINISTRATIVE MATTERS

Call to Order:

The meeting was called to order at 5:01 p.m. by Trustee Derck, who recited the following:

"As Chair of the Board of Trustees of the WPR Utility District, I hereby call this regular meeting of the Board to order at 5:01 P.M. on July 28, 2026, at 36 S. State St., Suite 500, Salt Lake City, Utah 84111. In compliance with the requirements of Utah's Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept."

Public Comment:

None.

Minutes from June 23, 2026, Regular Meeting:

The Board reviewed the minutes. Trustee Schultz made a motion to approve the minutes from the June 23, 2026, regular meeting. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Schultz and Derck.

FINANCIAL MATTERS

Payment of Claims:

Ms. Reid reviewed the payment of claims with the Board. Trustee Schultz made a motion to approve and/or ratify approval of the payment of claims. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Schultz and Derck.

Property Tax Impact Statement:

Ms. Herrick reviewed the updates to the Property Tax Impact Statement with the Board. Trustee Schultz made a motion to approve the updated Property Tax Impact Statement. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Schultz and Derck.

Mr. Matt Musil joined the call.

Approval of FY2026-2027 Tentative and Interim Budget:

Mr. Tufts reviewed the 2026–2027 Tentative and Interim Budget with the Board, noting that the budget included in the Board packet contained placeholder ("TBD") amounts for the Infrastructure Contribution (Revenue) and Infrastructure Acquisition (Costs) which should be revised to \$23,512,000. Trustee Schultz moved to approve the 2026–2027 Tentative and Interim Budget, as revised, with the Infrastructure Contribution (Revenue) and Infrastructure Acquisition (Costs) each set at \$23,512,000. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Schultz and Derck.

MANAGER AND OPERATIONAL MATTERS

District Manager Updates:

Mr. Bell gave an update on the District's ongoing contracts and discussed updates on Tank 5 and the District's fire hydrant infrastructure. Various questions were asked and answered regarding Stage 2 water restrictions and a discussion ensued.

LEGAL MATTERS

None

BOARD MEMBER MATTERS

None.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, Trustee Schultz motioned to adjourn the meeting at 5:14 p.m. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Schultz and Derck.

Respectfully submitted,

By _____

District Chair

Attest:

By _____

District Clerk

DRAFT

August 17, 2026, Meeting Minutes

MINUTES OF TRUTH IN TAXATION PUBLIC HEARING MEETING OF
THE BOARD OF DIRECTORS OF THE
WPR UTILITY DISTRICT (THE “DISTRICT”)
HELD

AUGUST 17, 2026

A Truth in Taxation Public Hearing meeting of the Board of Directors of the WPR Utility District (referred to hereafter as the “Board”) was convened on Monday, August 17, 2026, at 6:00 p.m. at 4175 N Morgan Valley Drive, Morgan, UT 84050 and via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Trustees in attendance were:

Gary Derck

Jenny Robinson

Also, In Attendance Were:

Carley Herrick, Kelli Reid, and Nathan Bell; Wasatch Peaks Ranch;

Brad Christopherson; Hayes Godfrey Bell, P.C.

ADMINISTRATIVE MATTERS

Call to Order:

The meeting was called to order at 6:05 p.m. by Trustee Derck, who recited the following:

“As Chair of the Board of Trustees of the WPR Utility District, I hereby call this Truth and Taxation Public Hearing meeting of the Board to order at 6:05 P.M. on August 17, 2026, at 4175 N Morgan Valley Drive, Morgan, UT 84050. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.

District Overview Presentation:

Mr. Derck presented an overview of the District, including its organizational structure and governance, current mill levy rates, services provided by the District, anticipated operational and capital needs, and the District’s projected budget and financial requirements.

FINANCIAL MATTERS

Public Hearing on the District’s Proposed Property Tax Increase:

Trustee Robinson made a motion to open the public hearing on the District’s proposed property tax increase at 6:11 p.m. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Derck and Robinson.

Mr. Derck noted that no members of the public were present online or at the District offices. Trustee Robinson made a motion to close the public hearing on the District’s proposed property tax increase at 6:12 p.m. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Derck and Robinson.

Resolution Levying the Ad Valorem Property Tax of the District at a Rate Exceeding the Certified Tax Rate for Fiscal Year 2026-2027:

Trustee Derck reviewed the resolution with the Board. Trustee Robinson made a motion to adopt the Resolution Levying the Ad Valorem Property Tax of the District at a rate exceeding the Certified Tax Rate for Fiscal Year 2026-2027. Trustee Derck seconded the motion. The motion passed unanimously.

ADJOURNMENT

There being no further business to come before the Board at this time, Trustee Robinson motioned to adjourn the meeting at 6:13 p.m. Trustee Derck seconded the motion. The motion passed unanimously by Trustees Derck and Robinson.

Respectfully submitted,

By _____

District Chair

Attest:

By _____

District Clerk

Payment of Claims

WPR Utility District

For the period 7/14/2026-8/12/2026

Paid Claims

Date	Person/Description	Reference	Balance	Remarks
7/16/2026	WEBER BASIN WATER CONSERVANCY DISTRICT (v0000061)	2161	(36.00)	June Lab Billing
7/16/2026	UTAH LOCAL GOVERNMENT TRUST (v0000427)	2162	(24,765.90)	20450-Property Insurance 7/1/26-6/30/27
7/16/2026	UTAH LOCAL GOVERNMENT TRUST (v0000427)	2162	(1,869.38)	20450-Auto Insurance Coverage 7/1/26-6/30/27
7/16/2026	UTAH LOCAL GOVERNMENT TRUST (v0000427)	2162	(3,704.26)	20450-Liability Insurance Coverage 7/1/26-6/30/27
7/16/2026	CORE & MAIN LP (v0000548)	2163	(608.25)	Main Vlv Repair Kit
7/16/2026	USA BLUE BOOK (v0000623)	2164	(2,124.00)	Street View Hydrant Tag
7/16/2026	USA BLUE BOOK (v0000623)	2164	(510.36)	Maxi-Flo Check Valve
7/16/2026	ZIONS BANK (v0000808)	9999071426	(6,658.27)	June UD Visa Statement
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(204.49)	Item 53 - Contract - Sewer Lift Station
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(1,579.57)	Item 59 - Contract - Well Pump Operations
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(12.05)	Item 60 - Propane Yard
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(52.11)	Item 61 - Sewer Lift 2
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(333.79)	Item 62 - Contract - Sewer Lift Station
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(61.01)	Item 63 - Contract - Propane Operation Site
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(24.08)	Item 64 - Sewer Lift Station #3
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(750.00)	July 2026 Admin Services
7/16/2026	WASATCH PEAKS RANCH CLUB LLC (v0000310)	9999071626	(1,750.00)	July 2026 Accounting Services
7/17/2026	MOUNTAIN GREEN SEWER DISTRICT (v0000162)	99990701726	(9,360.00)	June 60 Connections
7/17/2026	MOUNTAINLAND SUPPLY COMPANY (v0000662)	99990701726	(8,662.44)	Smartshore Kit
7/17/2026	MILE HIGH PROPANE (v0000666)	99990701726	(4,269.36)	3,335.44 - \$1.28 per gallon
7/17/2026	MILE HIGH PROPANE (v0000666)	99990701726	(1,000.64)	3,335.44 - \$0.30 per gallon
7/17/2026	HAYES GODFREY BELL PC (v0000749)	99990701726	(306.00)	June Services
7/17/2026	NORTHERN TRUCK EQUIPMENT CORP (v0000778)	99990701726	(70,750.00)	Used 2022 Snowblower - RFD
7/17/2026	LEE'S ACE HARDWARE (v0000803)	99990701726	(46.40)	Nozzles and Gloves
7/17/2026	LEE'S ACE HARDWARE (v0000803)	99990701726	(14.84)	Supplies
7/17/2026	LEE'S ACE HARDWARE (v0000803)	99990701726	(9.69)	Markers
7/21/2026	July Bank Fees		(10.96)	July Bank Fees
7/22/2026	CORE & MAIN LP (v0000548)	2165	(181.00)	ADS 4 CORR Perf/SOC Pipe 100'
7/22/2026	VERIZON WIRELESS (v0000011)	9999070926	(490.28)	June Billing
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(6,226.17)	Item 1-Pump Station 2
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(109.32)	Item 2-Lift Station
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(2,268.37)	Item 4-Pump House 3 South
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(18.30)	Item 5-Intermediate Sewer Station
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(4,303.45)	Item 7-Pump Station 1
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(8,067.07)	Item 8-Wells A1 & A2
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(40.29)	Item 20-Resort/Sewer Operation Site Contract
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(54.69)	Item 21-Tank 4
7/22/2026	ROCKY MOUNTAIN POWER (v0000087)	9999071726	(107.01)	Item 22-Tank 1
7/22/2026	ALL WEST COMMUNICATIONS (v0000357)	9999071626	(362.90)	July Billing
7/23/2026	THOMAS P. TORONTO, GISP (v0000604)	9999072326	(2,795.00)	June Surveying Services
7/23/2026	CHEMTECH-FORD LLC (v0000761)	9999072326	(4,368.00)	June Analysis
7/30/2026	TOM RANDALL DISTRIBUTING (v0000231)	2166	(393.51)	85% Fuel Costs
7/30/2026	TOM RANDALL DISTRIBUTING (v0000231)	2166	(69.44)	DEF
7/30/2026	UTAH ASSOCIATION OF SPECIAL DISTRICTS (v0000719)	2167	(4,572.00)	2026 Membership
7/30/2026	LES SCHWAB TIRE CENTER (v0000738)	2168	(110.98)	300 Oil Change
7/30/2026	WASATCH PEAKS RANCH LLC (v0000311)	9999073026	(2,313.17)	CEC Invoice 2626004-01
7/30/2026	WASATCH PEAKS RANCH LLC (v0000311)	9999073026	(2,050.00)	CEC Invoice 2626004-01
7/30/2026	WASATCH PEAKS RANCH LLC (v0000311)	9999073026	(2,202.74)	CEC Invoice 2626004-01
7/30/2026	WASATCH PEAKS RANCH LLC (v0000311)	9999073026	(5,363.59)	CEC Invoice 2626004-01
7/30/2026	WPR ROAD & FIRE DISTRICT (v0000708)	9999073026	(10.65)	Ace Hardware Supply Purchases
7/30/2026	WPR ROAD & FIRE DISTRICT (v0000708)	9999073026	(7,500.00)	50% cost of 420 Backhoe Annual Rental Cost
7/30/2026	WPR ROAD & FIRE DISTRICT (v0000708)	9999073026	(18,750.00)	50% cost of 315 Excavator Annual Rental Cost
7/31/2026	LIMBLE SOLUTIONS INC (v0000762)	9999073126	(3,082.57)	Limble Annual Subscription
7/31/2026	LEE'S ACE HARDWARE (v0000803)	9999073126	(13.49)	Chain STL Zinc
7/31/2026	LEE'S ACE HARDWARE (v0000803)	9999073126	(87.68)	Billable work - Clockify
7/31/2026	LEE'S ACE HARDWARE (v0000803)	9999073126	(21.58)	Paint & Tape
7/31/2026	FASTENAL (v0000813)	9999073126	(571.32)	Fuses
8/3/2026	Record Q4 Sales Tax Payment		(4,048.63)	Record Q4 Sales Tax Payment

WPR Utility District

For the period 7/14/2026-8/12/2026

8/6/2026	TOM RANDALL DISTRIBUTING (v0000231)	2169	(2,641.94) 85% of Diesel Fuel Purchase
8/6/2026	TOM RANDALL DISTRIBUTING (v0000231)	2169	(466.23) 15% of Diesel Fuel Purchase
8/6/2026	METRON FARNIER LLC (v0000669)	2170	(13,693.92) 10 2in S130D w-I8VNLZ-EXT-PM-12FT
8/7/2026	BLUE LINE TECHNOLOGIES INC (v0000039)	9999080726	(139.52) CyberShield & Microsoft Licensing
8/7/2026	SKM ENGINEERING, LLC (v0000502)	9999080726	(700.00) July Services
8/7/2026	MOUNTAINLAND SUPPLY COMPANY (v0000662)	9999080726	(700.00) Smartshore Carrying Case
8/7/2026	MILE HIGH PROPANE (v0000666)	9999080726	(519.33) 1731.11 Gals/\$0.30 per gallon - July Usage
8/7/2026	MILE HIGH PROPANE (v0000666)	9999080726	(2,146.58) 1731.11 Gals/\$1.24 per gallon - July Usage
			(241,034.57)

Unpaid Claims

Date	Vendor		Amount
7/21/2026	AQUA ENGINEERING OF UTAH, LLC	32338-R	(525.00) Services through 1/31/2026
8/6/2026	SQUIRE & COMPANY	330406	(2,200.00) 9/30/25 F25 Audit Invoice
			(2,725.00)

Property Tax Impact Statement

WPR UTILITY DISTRICT 2026 PROPERTY TAX IMPACT STATEMENT

WPR Utility District is considering adopting a tax rate that exceeds the certified tax rate. The proposed ad valorem tax rate adjustment is expected to generate approximately \$168,456 in additional revenue to support the District's operating expenses. The proposed rate adjustment would result in an approximate 31.15%¹ increase in ad valorem tax revenue, reflecting a change in the tax rate from 0.00061 mills to 0.0008 mills. The District has historically maintained a tax rate of 0.0008 mills through the annual truth in taxation process since its establishment.²

For residential and commercial property owners within the District, the proposed adjustment would increase the WPR Utility District portion of property taxes by approximately 31.15%. For the average WPR unimproved lot, this represents an estimated property tax increase of approximately \$741 annually.

All ad valorem tax revenue will be applied to the District's General Fund. These additional revenues will be used to support the District's growing operational needs, including hiring additional staff and maintaining service levels as utility infrastructure and maintenance obligations continue to grow. Without this adjustment, the District will face increasing operational demands without sufficient ongoing resources to adequately support those obligations. Approval of the proposed increase will allow the District to maintain reliable utility services, meet growing infrastructure and operational needs, and avoid relying on additional debt to fund operating expenses.

In addition to the proposed tax increase, the Developer has agreed to provide an approximate \$200,000 subsidy in 2026 to support the District's operations.

¹ The reported 31.15% increase represents the relative change in the mill levy rate, increasing from 0.00061 to 0.00080. Percentage change was calculated using the standard formula: $(\text{new rate} - \text{prior rate}) \div \text{prior rate} \times 100$.

² The District's 2025-2026 budget was based on a tax rate of .0008 mills, but a lower tax rate of .00054 mills was required due to notification restrictions that the District (and many other Districts) were not aware of. Those notification restrictions have been met for the 2026-2027 fiscal year and the District is now considering adopting a tax rate that is consistent with its historical funding levels.

Operating and Capital Budget for Fiscal Year 2026-2027

WPR Utility District**Tentative & Interim Budget (\$000's)
Fiscal Year Ending June 30, 2027
7/22/2026**

24-25	25-26	26-27
Actual	Amended Budget	Budget

Sources

Water usage	774	\$749	\$840
Sewer - base rate	31	85	155
Utility connections	281	477	625
Utility standby	0	4	5
Property taxes	261	396	695
Propane		201	382
Rental income			14
Total sources (before developer debt)	1,347	1,912	2,717
Developer debt proceeds	297	1,276	200
Total sources	1,644	\$3,188	\$2,917

UsesManagement

Fees	100	354	436
Education	7	6	9
Uniforms	1	1	2
Total management	109	361	447

Outside services

Accounting	13	25	36
Audit	10	13	15
Legal	16	18	15
Other	3	44	36
Consulting	61	60	42
Total outside services	102	158	144

Mountain Green - sewer

Impact fees	566	260	361
Base rate	23	74	137
Standby	20	21	21
Total mountain green	609	355	519

Facilities

Electricity	244	250	320
Total facilities	244	250	320

Corporate

Publications and notices	0	0	1
Bank charges	0	0	1
Office supplies	0	1	2
Dues and memberships	4	6	10
Software and subscriptions	5	6	12
Communications - radio, cell, and landl	1	3	35
Internet	2	6	8
Insurance	25	45	45

WPR Utility District**Tentative & Interim Budget (\$000's)
Fiscal Year Ending June 30, 2027
7/22/2026**

	24-25 Actual	25-26 Amended Budget	26-27 Budget
WBWCD water rights	1,139	1,178	1,217
Contingency	0	85	110
Total corporate	1,176	1,332	1,440
<u>Propane</u>			
Wholesale (includes all mark-ups)		97	219
Reserves		26	26
Connections		17	6
Operator		21	53
Repair and maintenance		13	44
Admin and billing		27	35
Propane total	0	201	382
<u>Transmission</u>			
Tanks	0	18	18
Pump stations	0	24	24
Wells	4	11	15
Piping, ARV, and valves		6	8
Treatment	0	34	8
SCADA	0	24	24
Total transmission	5	116	97
<u>Distribution</u>			
Piping, ARV, and valves	1	10	10
Fire hydrants	0	7	8
Pressure reducing valves	0	13	35
Clow I hydrant	0	21	23
Utility Locating	0		2
Total Distribution	1	51	78
<u>Sewer collection</u>			
Piping, ARV, and valves	0	6	6
Manholes	0	6	6
Lift stations	0	6	6
Total sewer collection	0	18	18
<u>Operations</u>			
Hand tools	20	30	20
Stock supplies	12	49	25
Water meters	0	64	45
Equipment rental	4	35	35
Fuel and lubricants	4	10	10
Vehicle maintenance	1	5	6
Security	0	1	1
Water sampling and testing	5	4	4
Total operations	45	198	146

WPR Utility District**Tentative & Interim Budget (\$000's)****Fiscal Year Ending June 30, 2027****7/22/2026**

24-25	25-26	26-27
Actual	Amended Budget	Budget

Fixed assets

Vehicles	0	88	0
Equipment	20	184	35
Total fixed assets	20	272	35

Total uses	2,311	\$3,311	\$3,627
-------------------	--------------	----------------	----------------

Infrastructure Contribution (Revenue)	(24,979)	(12,328)	(23,512)
---------------------------------------	----------	----------	----------

Infrastructure Acquisition - Cost	24,979	12,328	23,512
-----------------------------------	--------	--------	--------

Fund Balance

Beginning Fund Balance	1,871	\$1,204	\$1,760
------------------------	-------	---------	---------

Net Change in Fund	(667)	(123)	(710)
--------------------	-------	-------	-------

Fund Balance Carry-forward		1,081	1,050
----------------------------	--	-------	-------

Ending Fund Balance	1,204	\$0	\$0
---------------------	-------	-----	-----