

PAROWAN CITY COUNCIL MEETING AGENDA

JUNE 26, 2025 – 5:30 P.M.

PAROWAN CITY COUNCIL CHAMBERS

35 E. 100 N., PAROWAN, UT 84761

Notice is hereby given that the City Council of Parowan, Utah, will hold its scheduled meeting beginning at 5:30 p.m. on Thursday, June 26, 2025. The Council will meet in the Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and anyone is invited to attend. The public is also welcome to view the meeting electronically on the “Parowan City Live Stream” YouTube channel.

COUNCIL MEETING

1. Welcome and Call to Order: Mayor Mollie Halterman
2. Opening Ceremonies: By Invitation
3. Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers
4. Public Comments (3 minutes each)
5. **PRESENTATION** on Amendments to Fiscal Year 2024-25 Budget: Dan Jessen
6. **PUBLIC HEARING** to hear comments regarding proposed amendments to the Fiscal Year 2024-25 Budget.
7. **ACTION:** Discussion and Approval of the Amendments to Fiscal Year 2024-25 Budget
8. **PRESENTATION** on Fiscal Year 2025-26: Dan Jessen
9. **PUBLIC HEARING** to hear comments on the proposed Annual Budget for Fiscal Year 2025-26
10. **ACTION:** Discussion and Approval of the Annual Budget for Fiscal Year 2025-26

CONSENT AGENDA:

11. Approval of City Council Meeting Minutes from June 12, 2025
12. Approval of Warrant Register for June 26, 2025

ACTION AGENDA:

13. Recognition of Utah State Library Division’s “Quality Library Award” to Parowan City Library: Cori Adams
14. Swimming Pool Aquatic Safety Award from Utah Local Government Trust: Shelby Bartlett
15. Consideration and Possible Approval of AJM Annexation and Annexation Development Agreement: Dan Jessen
16. AJM Annexation Ordinance 2025-12
17. Discussion and Possible Change of Net Metering Policy: Jeremy Franklin
18. 2025 Firework Policy and Discussion on Residents’ Responsibility in Maintaining Weeds on Property: Chief Alan Cavalieri via Zoom
19. Approval of Amendments to Appendix A (Changes to Sign Guidelines and Approval Process) – Ordinance 2025-13: Dan Jessen
20. Formation of America 250 Committee and Vote on Member Selection: Dan Jessen
21. Formation of R.I.S.E. Incentive Committee and Vote on Member Selection: Dan Jessen

WORK AGENDA:

22. Discussion on Meeks Pond and Meeks Cabin Historical Park: Dan Jessen
23. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
24. **Closed Session:** The Council may consider a motion to move into a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205), including

discussions of the character, professional competence, or physical/mental health of an individual; strategy sessions to discuss collective bargaining; strategy sessions to discuss pending or imminent litigation; strategy sessions to discuss the purchase, exchange, lease, or sale of real property, including any form of a water right or water share; discussions regarding deployment of security personnel, devices, or systems; and for attorney-client communications (Utah Code section 78B-1-137); or any other lawful purpose.

25. Adjournment

CERTIFICATE OF POSTING: I, the duly appointed City Recorder of Parowan City, do hereby certify that the above notice and agenda was posted this 23rd day of June, 2025. A copy of the foregoing notice and agenda was emailed to The Spectrum, posted at the Parowan City Hall, posted on the Parowan City website at www.parowan.gov, and posted on the Utah Public Notice website at <http://pmn.utah.gov>.

PAROWAN CITY CORPORATION
/s/ Callie Bassett, City Recorder

NOTICE: In compliance with the Americans with Disabilities Act, individuals needing special accommodations or assistance during this meeting shall contact the City Recorder at 435-477-3331 at least 24 hours prior to the meeting.

Parowan City
Year End Budget Adjustments
FY2025 Budget

Account	Type	Fund	Existing Budget	Adjustment	New Budget	NOTES
3343 POLICE OPERATING GRANTS/DUI OVERTIME	Revenue	10	\$ 30,000.00	\$ 36,700.00	\$ 36,700.00	32k PD Mental Health Grant, 1650 early intervention grant, 1995-98 JAG Grant
3375 CREATION - COUNTY	Revenue	10	\$ 675,338.00	\$ 73,000.00	\$ 727,380.00	103,000.00 100k for 2nd payment of TRCC for pickleball
3990 BEG. GEN FUND BAL TO BE APPROP	Revenue	10	\$ 40,100.00	\$ 18,500.00	\$ 58,600.00	To Balance Fund
4211 Court SALARIES AND WAGES-PER.M. EMPLO	Expense	10	\$ 3,000.00	\$ 1,500.00	\$ 4,500.00	Settlement for Judge
4213 Court FICA	Expense	10	\$ 1,000.00	\$ 1,500.00	\$ 2,500.00	State Adjusted fee amount
4245 JURY WITNESS INTERPRETER	Expense	10	\$ -	\$ 5,300.00	\$ 5,300.00	Copier Replacement - council approved
4372 Admin CAPITAL OUTLAY - BLDGS/STRUCTU	Expense	10	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	adjustment for grant that was approved
4937 Non-Dep ART COMMISSION	Expense	10	\$ 39,500.00	\$ 3,700.00	\$ 43,200.00	Adjust to actual
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	Expense	10	\$ 4,000.00	\$ 1,700.00	\$ 5,700.00	Adjust to actual
5915 VISITOR CENTER RETIREMENT	Expense	10	\$ 3,900.00	\$ 3,600.00	\$ 7,500.00	Part Time Fire Chief wasn't included in original budget
5711 Fire SALARIES AND WAGES	Expense	10	\$ 10,600.00	\$ 2,500.00	\$ 13,100.00	actual fire runs expense higher than budgeted
5738 Fire FIRE RUNS - EXPENSE	Expense	10	\$ 250,000.00	\$ 52,000.00	\$ 302,000.00	Did more Roads than budgeted
6130 Classic C REPAIRS TO STREETS	Expense	10	\$ 32,500.00	\$ 48,280.00	\$ 80,780.00	UDOT 2015 Project, not in the budget. Will recoup via grant
6131 Classic C PROFESSIONAL AND TECHNICAL	Expense	10	\$ 38,400.00	\$ 18,000.00	\$ 56,400.00	Very busy working on maintenance for parks
7026 Parks MAINTENANCE MATERIALS AND SUPP	Expense	10	\$ 1,000.00	\$ 3,000.00	\$ 4,000.00	Pickleball Tournaments, more than budgeted, revenue should offset
7472 Recreation CAPITAL OUTLAY - EQUIPMENT/MAC	Expense	10	\$ 220,000.00	\$ 45,000.00	\$ 265,000.00	Actual Cost of Pickleball Courts higher than expected. Council approved the overage
3419 Lease revenue	Revenue	21	\$ -	\$ 40,400.00	\$ 40,400.00	This was in the budget, not sure why it was zero'd out
4711.810 Debt service - principal	Expense	21	\$ -	\$ 29,000.00	\$ 29,000.00	This was in the budget, not sure why it was zero'd out
4711.820 Debt service - interest	Expense	21	\$ -	\$ 11,400.00	\$ 11,400.00	This was in the budget, not sure why it was zero'd out
3339 FEDERAL GRANT	Revenue	44	\$ 87,500.00	\$ 454,600.00	\$ 542,100.00	Remaining revenue from runway construction
3342 COUNTY GRANT	Revenue	44	\$ -	\$ 229,845.00	\$ 229,845.00	Corridor Preservation funds for land acquisition for Bridget Project
3380 - Appropriation of fund balance	Revenue	44	\$ 463,000.00	\$ (21,900.00)	\$ 441,100.00	To balance fund
8574 Airport - Construction	Expense	44	\$ -	\$ 432,700.00	\$ 432,700.00	Remaining payments from runway construction
4073.2 Construction - non-capital	Expense	44	\$ -	\$ 229,845.00	\$ 229,845.00	Land acquisition for Bridge Project
4026 MAINTENANCE MATERIALS AND SUPP	Expense	51	\$ 60,000.00	\$ 12,000.00	\$ 72,000.00	Higher Costs due to doing so many projects
4040 GAS AND OIL	Expense	51	\$ 5,500.00	\$ 3,000.00	\$ 8,500.00	Higher Costs due to doing so many projects
4015 RETIREMENT	Expense	52	\$ 15,100.00	\$ 4,600.00	\$ 19,700.00	Adjust to actual
4025 REPAIR TO EQUIPMENT	Expense	52	\$ 2,000.00	\$ 4,500.00	\$ 6,500.00	Higher Costs due to doing so many projects
4031 PROFESSIONAL & TECHNICAL SERVI	Expense	52	\$ 38,000.00	\$ 10,000.00	\$ 48,000.00	Sewer Master Plan work, carry over from last year's budget
4040 GAS AND OIL	Expense	52	\$ 3,500.00	\$ 4,500.00	\$ 8,000.00	Higher Costs due to doing so many projects
4026 MAINTENANCE MATERIALS AND SUPP	Expense	53	\$ 150,000.00	\$ 250,000.00	\$ 400,000.00	Commercial Transformers purchased for new connections, covered by connection fees
4050 POWER PURCHASE	Expense	53	\$ 1,300,000.00	\$ 50,000.00	\$ 1,350,000.00	Projected to come in higher than budgeted
4063 RESERVOIR COMPANY ASSESSMENT	Expense	53	\$ 20,500.00	\$ 20,500.00	\$ 41,000.00	had do assessments because one was delayed from the year prior
3720 CONNECTION FEES	Revenue	53	\$ 53,000.00	\$ 336,000.00	\$ 389,000.00	Increased Connection Fee revenue from commercial projects

RESOLUTION 2025-06

**A RESOLUTION APPROPRIATING FUNDS AND GOVERNING EXPENDITURES FOR THE
MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS OF PAROWAN CITY,
UTAH, FOR THE FISCAL YEAR ENDING JUNE 30, 2026**

BE IT RESOLVED by the City Council of Parowan City, Iron County, Utah that the following budget be and the same is hereby adopted as the official Budget of Parowan City for the year beginning July 1, 2025, and ending June 30, 2026, and there is hereby appropriated out of the City Treasury from estimated revenue, the sums proposed to be disbursed for the various items and City Departments hereinafter set forth, as attached.

Parowan City council adopted the tentative budget on June 12, 2025 and held the public hearing on June 26, 2025. The final adoption of the budget took place on June 26, 2025.

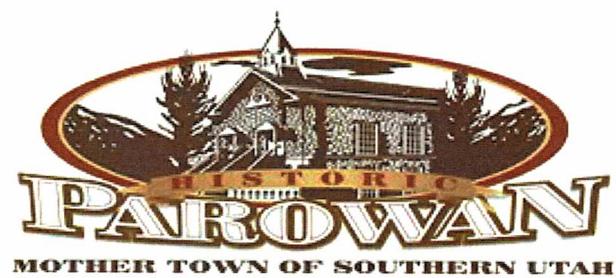
Dated this 26th day of June 2025.

Mollie Halterman, Mayor

ATTEST:

Callie Bassett, City Recorder

Voting	Aye	Nay	Abstain	Absent
David M. Burton	—	—	—	—
John Dean	—	—	—	—
Sharon Downey	—	—	—	—
David Harris	—	—	—	—
Rochell Topham	—	—	—	—



FY 2026

Parowan City Budget

Dan Jessen, City Manager

Budget Message

Presented with the Parowan City FY26 Budget

To the Honorable Mayor, City Council, and Citizens of Parowan:

It is my privilege to present the proposed budget for Fiscal Year 2025–2026. This document represents Parowan City's continued commitment to sound financial stewardship, community-focused service delivery, and strategic investment in the future of our growing city.

Fiscal Overview

The FY26 budget is balanced with no increase to the property tax rate. It reflects a proactive approach to growth management, a prudent use of one-time revenues, and a focus on long-term sustainability. New commercial development within the city has positively impacted property tax valuations, local sales tax distributions, and tourism-related revenues, including the Recreation, Arts & Parks (RAP) tax and Transient Room Tax (TRT). The City remains in a strong financial position thanks to disciplined budgeting and a diversified revenue base.

Notable Year-Over-Year Changes

Several key changes in this year's budget affect comparisons to the prior fiscal year:

- **Justice Court Transition:** The City has formally contracted with Iron County to administer Justice Court services. This change eliminates an entire department from the City's budget, significantly reducing related expenditures. Some court-related revenues remain but are reduced in line with the new arrangement.
- **One-Time Grants and Projects:** A number of budgets reflect significant year-over-year variances due to one-time grant revenues and expenditures tied to major capital projects. These include:
 - Water Recharge Project
 - Airport improvements
 - Water and utility engineering design work
 - Restoration efforts at the historic Old Rock Church
 - Comprehensive planning initiatives

Some of these projects were completed in FY25, and associated budgets are returning to normal levels in FY26. Others are continuing into the new fiscal year with active grant funding and matching City investment.

- **Fire Department Staffing:** For the first time, Parowan City will employ a part-time Fire Chief. This transition from a volunteer role reflects the City's growth and the increasing demands placed on our emergency services.
- **Potential Capital Improvements (Funding Dependent):**
 - **Library Remodel:** A planned renovation to improve public access, usability, and infrastructure—contingent on funding availability.
 - **Valentine Peak Sports Complex Lighting:** Installation of field lighting to support youth recreation and community events.
 - **Water Distribution System Improvements:** Targeted upgrades to improve fire flow and overall system reliability.
- **Main Street Bridge Replacement:** A vital infrastructure project to ensure long-term safety and connectivity. This project will transition from design to construction during the FY26 Budget Year and some budget adjustments may be needed as bids are received.
-

Budget Priorities

In addition to addressing immediate needs, the FY26 budget supports several strategic priorities:

- **Core Infrastructure and Public Services:** Investment in roads, water systems, emergency services, and planning capacity reflects our commitment to maintaining quality service and preparing for future growth.
- **One Time Projects:** Matching funds for Grants and other One-time projects which will leverage the resources the City has for vital strategic needs.
- **Employee Retention and Performance:** Full implementation of the City's hybrid compensation plan—with a structured step-and-grade system and a performance-based incentive program—strengthens our workforce and enhances service delivery without increasing taxes.

Long-Term Outlook

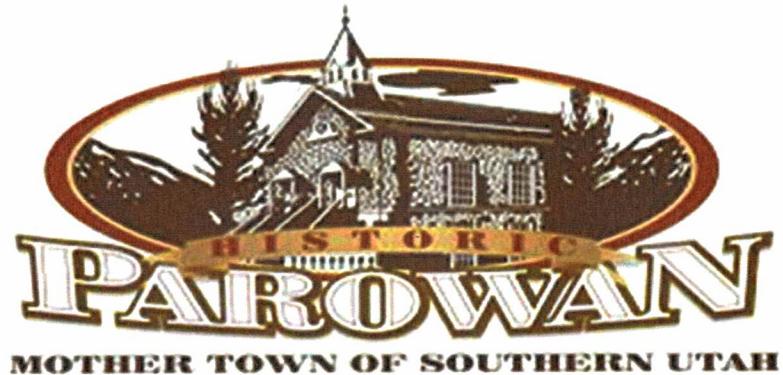
As Parowan continues to grow, this budget reinforces our focus on preserving the city's unique rural character while providing for the needs of a changing and expanding population. By aligning our financial resources with community priorities, we are laying the groundwork for a resilient, well-planned, and vibrant future.

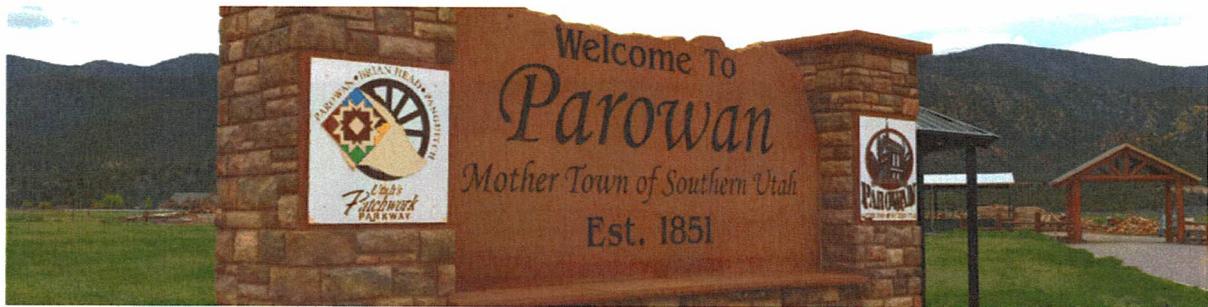
Conclusion

This budget reflects a thoughtful balance of fiscal responsibility, community investment, and strategic foresight. I extend sincere thanks to the Mayor, City Council, department heads, and staff whose work has shaped this plan, and to the citizens of Parowan for their trust and participation in shaping our shared future.

Respectfully submitted,

Dan Jessen, Parowan City Manager





About Parowan City

Parowan City, known as the “Mother Town of Southern Utah,” is a historic community nestled at the base of the towering red rock cliffs of Parowan Gap and the western slopes of the Brian Head plateau. Founded in 1851 as the first settlement in southern Utah, Parowan has a deep legacy rooted in pioneering spirit, agriculture, and family-centered values. The city serves as the county seat of Iron County and is home to approximately 3,300 residents.

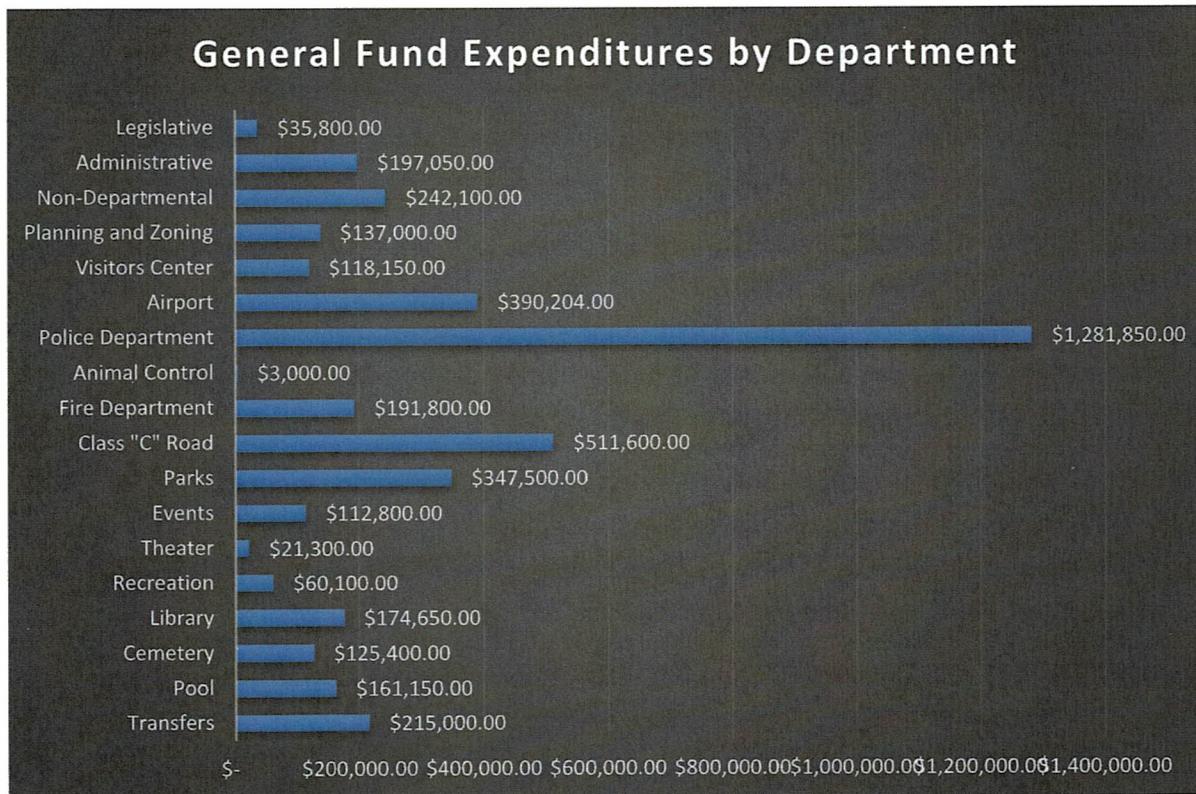
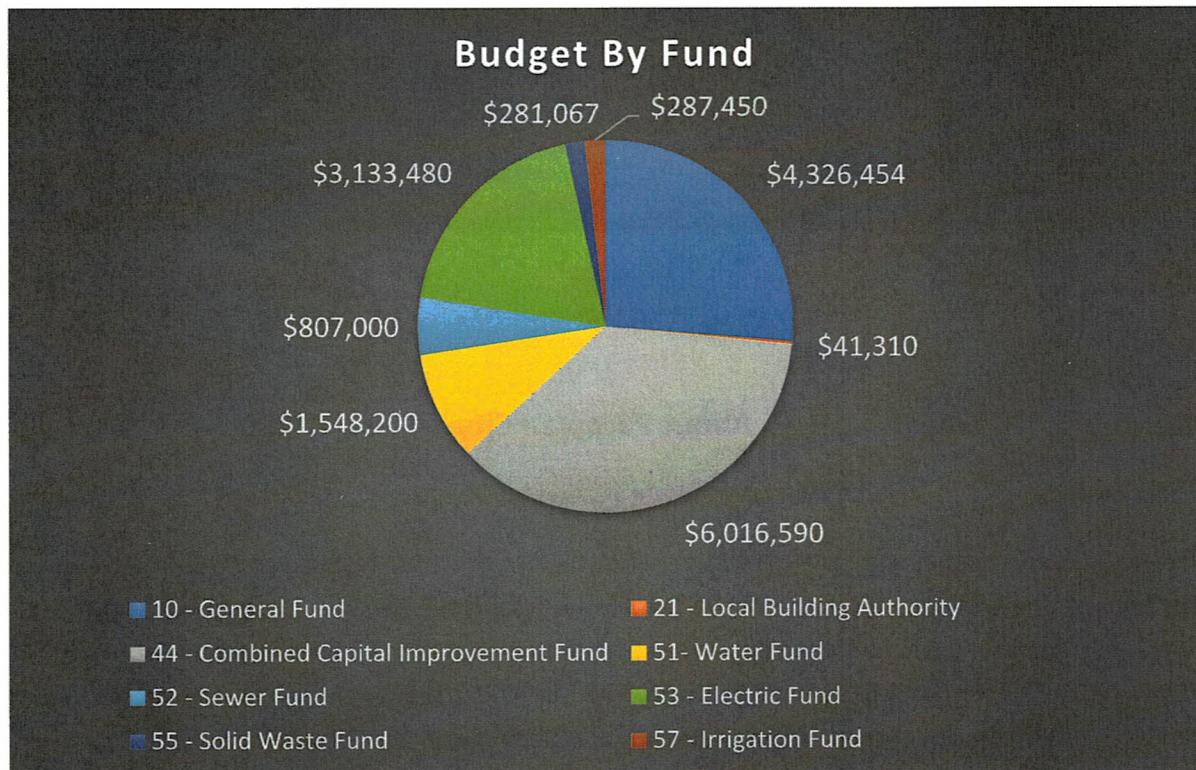
Parowan is governed under a six-member council form of government, consisting of a mayor and five city council members elected at-large. The city provides a full range of services, including public safety (police, fire, and EMS), culinary water and sewer utilities, parks and recreation, cemetery operations, an airport, a library, and a municipal swimming pool. Parowan also supports a range of community events, arts programs, and historic preservation efforts.

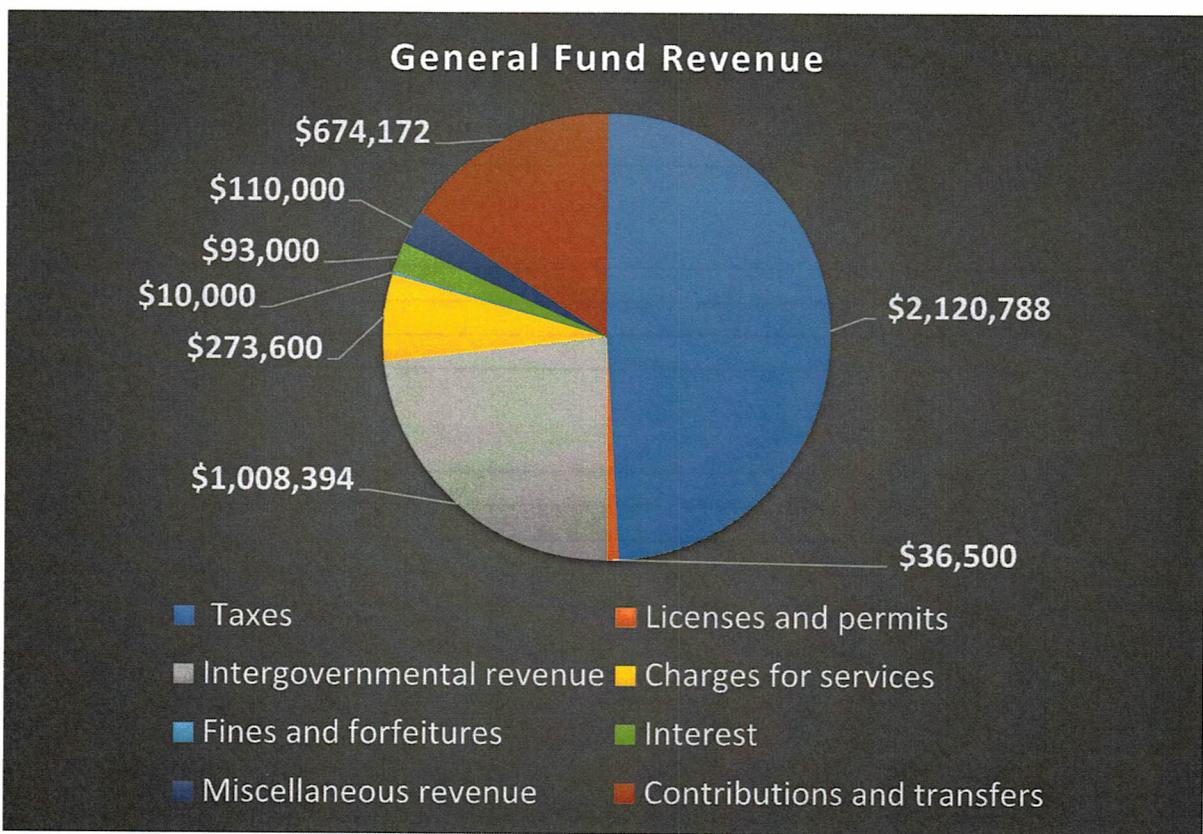
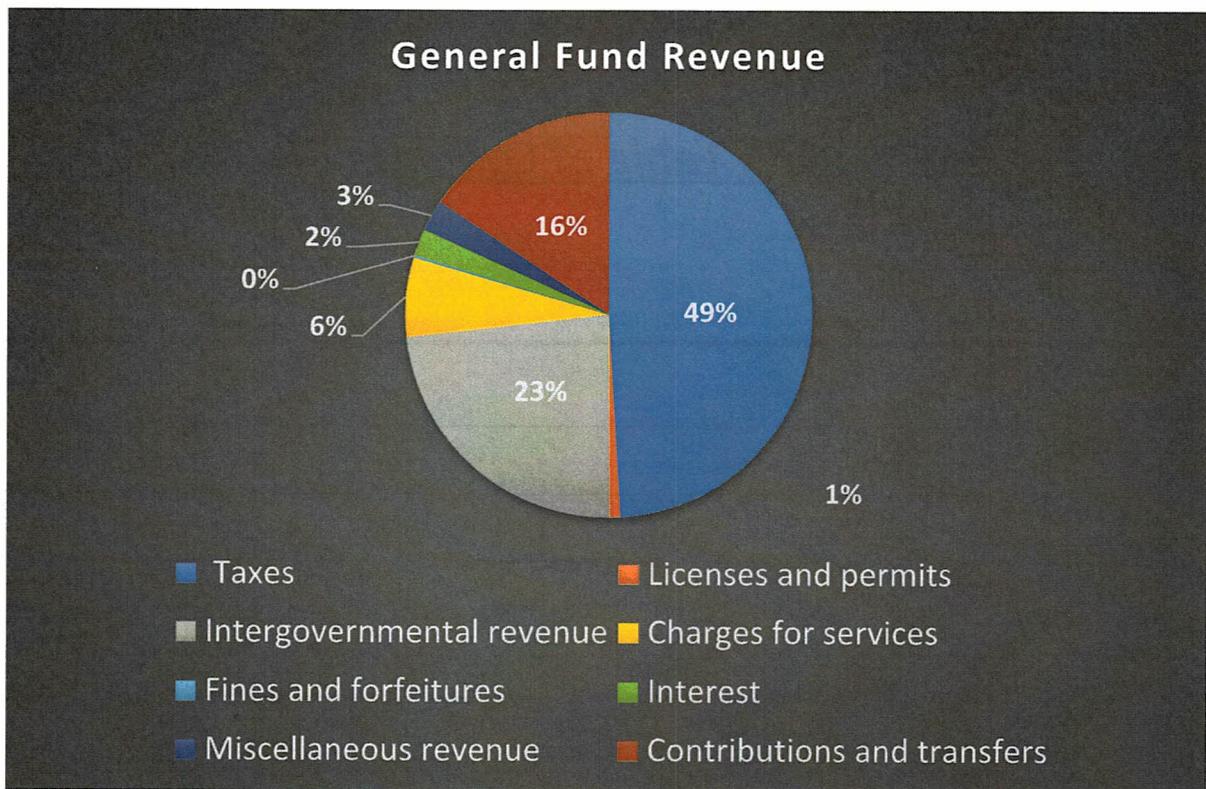
The city’s economy is a blend of local service businesses, tourism, agriculture, and light industry. Parowan’s proximity to Brian Head Resort, Cedar Breaks National Monument, and Zion and Bryce Canyon National Parks positions it as a quiet, scenic base for regional recreation. The city is also known for its festivals and events, including the annual Iron County Fair and Independence Day celebrations that draw thousands of visitors.

With a strong commitment to preserving its rural charm while planning for gradual, sustainable growth, Parowan has recently undertaken significant updates to its zoning and administrative codes. These initiatives aim to balance heritage conservation with housing affordability, economic opportunity, and intergenerational resilience.

Parowan’s combination of natural beauty, small-town cohesion, and forward-looking leadership makes it a unique and enduring place to live, work, and visit.

Key Charts





Budget Table of Contents

Fund	Page
General Fund	
Revenue	1
Legislative	
Court	2
Administrative	
Non-Departmental	3
Planning and Zoning	
Visitors Center	
Airport	
Police	4
Animal Control	
Fire	
Class C Road	5
Parks and Recreation	
Events	6
Theater	
Recreation	
Library	7
Cemetery	
Pool	
Transfers Out	8
Local Building Authority	9
Capital Improvement Fund	10
Water Fund	12
Sewer Fund	
Collections	
Treatment	13
Electric Fund	15
Solid Waste Fund	17
Irrigation Fund	18
Perpetual Care Fund	19

10 - General Fund**Revenue**

Taxes	2024 Actual	2025 Actual YTD	2026 Budget
10.3110 PROPERTY TAX	\$ 836,976	\$ 6,635	\$ 895,362
10.3120 REDEMPTION - PROPERTY TAXES	\$ 39,943	\$ 4,209	\$ 40,000
10.3130 SALES AND USE TAXES (STATE)	\$ 712,088	\$ 548,033	\$ 750,000
10.3135 TRT TAXES (STATE)	\$ 5,989	\$ 9,166	\$ 15,000
10.3136 RAP TAXES (STATE)	\$ 10,412	\$ 30,598	\$ 42,000
10.3140 CABLE SALES AND USE TAX	\$ 1,433	\$ 1,012	\$ 2,000
10.3150 POLE ATTACHMENT LEASE	\$ 4,866	\$ 4,288	\$ 4,900
10.3160 AIRPORT GAS TAX AND MISC FEES	\$ 117	\$ 284	\$ 300
10.3170 TELEPHONE SALES AND USE TAX	\$ 12,477	\$ 9,748	\$ 13,000
10.3180 FEE IN LIEU OF TAXES	\$ 76,153	\$ 20,647	\$ 85,000
10.3190 QUESTAR ENERGY TAXES	\$ 91,644	\$ 53,721	\$ 70,000
10.3195 ELECTRIC SALES AND USE TAX	\$ 127,626	\$ 122,876	\$ 155,000
10.3376 CRT/COUNTY DONATION	\$ 36,000	-	\$ 18,000
Total Taxes	\$ 1,955,724	\$ 811,216	\$ 2,090,562

Licenses and permits	2024 Actual	2025 Actual YTD	2026 Budget
10.3210 BUSINESS LICENSES	\$ 13,552	\$ 10,806	\$ 13,500
10.3221 BUILDING PERMITS	\$ 25,444	\$ 28,912	\$ 22,000
10.3225 ANIMAL LICENSES	\$ 958	\$ 521	\$ 1,000
Total Licenses and permits	\$ 39,954	\$ 40,239	\$ 36,500

Intergovernmental revenue	2024 Actual	2025 Actual YTD	2026 Budget
10.3312 FEDERAL GRANT	\$ -	\$ -	\$ 327,784
10.3340 STATE GRANTS	\$ 85,604	\$ 17,906	\$ 127,210
10.3341 FIRE OPERATING GRANTS/REVENUE	\$ 9,929	\$ 1,585	\$ 30,000
10.3342 OPERATING GRANTS	\$ -	\$ -	\$ 1,100
10.3343 POLICE OPERATING GRANTS/DUI OVERTIME	\$ 4,203	\$ 35,664	\$ -
10.3344 POLICE INTERDICTION	\$ -	\$ 19	\$ -
10.3356 CLASS "C" ROAD	\$ 400,557	\$ 38,958	\$ 250,000
10.3358 STATE LIQUOR FUND	\$ 6,956	\$ -	\$ 7,000
10.3360 POLICE ALLOCATION	\$ 116,836	\$ 53,131	\$ 110,000
10.3371 FIRE ALLOCATION - COUNTY	\$ 40,000	\$ 40,000	\$ 40,000
10.3372 AIRPORT - COUNTY ALLOCATION	\$ 11,000	\$ 11,000	\$ 11,000
10.3373 LIBRARY - AREA CONTRIBUTION	\$ 47,311	\$ 51,235	\$ 51,300
10.3375 RECREATION - COUNTY	\$ 3,000	\$ 103,000	\$ 53,000
Total Intergovernmental revenue	\$ 725,396	\$ 352,498	\$ 1,008,394

Charges for services	2024 Actual	2025 Actual YTD	2026 Budget
10.3415 MAPS AND LAND USE FEES	\$ 1,823	\$ 1,370	\$ 2,000
10.3445 PUBLIC SAFETY FEES	\$ 2,315	\$ 2,956	\$ 2,500
10.3446 PUBLIC SAFETY 911 DISPATCH FEE	\$ 39,206	\$ 33,044	\$ 39,500
10.3455 ANIMAL CONTROL & SHELTER FEES	\$ 667	\$ 1,860	\$ 1,200
10.3471 OLD ROCK CHURCH DONATIONS	\$ 36,520	\$ 15,600	\$ 100,000
10.3472 SWIMMING POOL AND POOL CONCESSION FEES	\$ 40,319	\$ 17,969	\$ 45,000
10.3474 RECREATION FEES	\$ 18,502	\$ 13,660	\$ 19,000
10.3475 GLIDERS	\$ -	\$ -	\$ 800
10.3476 LIBRARY USE FEES	\$ -	\$ 58	\$ 100
10.3477 EVENTS	\$ 8,628	\$ 10,471	\$ 9,000
10.3479 MARATHON	\$ 14,607	\$ 11,109	\$ 10,000
10.3482 SALE OF CEMETERY LOTS	\$ 13,838	\$ 18,148	\$ 14,000
10.3483 BURIAL FEES AND ASSESSMENTS	\$ 13,525	\$ 9,582	\$ 14,000
10.3621 AIRPORT - RENTS/LEASES	\$ 4,144	\$ 11,887	\$ 9,000
10.3820 THEATER SALES AND CONCESSION	\$ 6,442	\$ 9,770	\$ 6,500
10.3822 AIRPORT - FUEL FEE	\$ 201	\$ 493	\$ 1,000
Total Charges for services	\$ 200,737	\$ 157,977	\$ 273,600

	2024 Actual	2025 Actual YTD	2026 Budget
Fines and forfeitures			
10.3510 COURT FINES	\$ 137,952	\$ 56,438	\$ 10,000
10.3520 BAIL/BOND/RESTITUTION (TRUST)	\$ -	\$ 815	\$ -
Total Fines and forfeitures	\$ 137,952	\$ 57,253	\$ 10,000
Interest			
10.3801 Interest to be allocated	\$ -	\$ 51,091	\$ -
10.3803 IMPACT FEE INTEREST	\$ 3,391	\$ -	\$ 4,000
10.3805 CLASS "C" ROAD INTEREST	\$ 16,526	\$ -	\$ 14,000
10.3810 GENERAL FUND INTEREST	\$ 94,701	\$ 584	\$ 75,000
Total Interest	\$ 114,618	\$ 51,675	\$ 93,000
Miscellaneous revenue			
10.3620 RENTS/LEASES	\$ 500	\$ 300	\$ 300
10.3680 Capital lease proceeds	\$ 103,863	\$ -	\$ -
10.3725 IMPACT FEES - POLICE	\$ 2,154	\$ 3,445	\$ 2,000
10.3726 IMPACT FEES - FIRE	\$ 2,697	\$ 4,297	\$ 2,700
10.3727 IMPACT FEES - STREET	\$ 96	\$ 3,620	\$ -
10.3728 IMPACT FEES - PARKS	\$ 70,163	\$ 16,317	\$ 35,000
10.3815 PAAL DONATIONS	\$ -	\$ 220	\$ -
10.3824 SOUVENIOR SHOP SUPPLIES	\$ 20,021	\$ 17,167	\$ 22,000
10.3831 SUB FOR SANTA DONATIONS	\$ 6,018	\$ 7,346	\$ 8,500
10.3840 SALE OF FIXED ASSETS	\$ -	\$ 7	\$ -
10.3890 SUNDY REVENUES	\$ 18,923	\$ 53,345	\$ 35,000
10.3897 CHRISTMAS IN COUNTRY	\$ 4,352	\$ 3,950	\$ 4,500
Total Miscellaneous revenue	\$ 228,787	\$ 110,014	\$ 110,000
Contributions and transfers			
10.3990 BEG. GEN FUND BAL TO BE APPROP	\$ -	\$ -	\$ 704,398
Total Contributions and transfers	\$ -	\$ -	\$ 704,398
Total Revenue:	\$ 3,403,168	\$ 1,580,871	\$ 4,326,454
Departmental Expenses			
Legislative			
10.4111 Leg SALARIES - MAYOR AND COUNCIL	\$ 13,065	\$ 10,137	\$ 12,200
10.4113 Leg FICA	\$ 985	\$ 775	\$ 1,000
10.4114 Leg INSURANCE	\$ 6,576	\$ 4,982	\$ 11,100
10.4116 Leg WORKER'S COMPENSATION	\$ 475	\$ -	\$ 200
10.4123 Leg TRAVEL	\$ 829	\$ 1,875	\$ 3,500
10.4124 Leg OFFICE SUPPLIES AND EXPENSE	\$ 743	\$ 1,052	\$ 1,000
10.4128 Leg TELEPHONE	\$ 1,735	\$ 1,735	\$ 1,800
10.4133 Leg EDUCATION AND TRAINING	\$ 2,672	\$ 2,634	\$ 3,500
10.4161 Leg SUNDY	\$ 1,219	\$ 1,551	\$ 1,500
Total Legislative	\$ 28,299	\$ 24,740	\$ 35,800
Court			
10.4211 Court SALARIES AND WAGES-PERM. EMPLO	\$ 38,758	\$ 52,329	\$ -
10.4212 Court SALARIES AND WAGES-TEMP. EMPLO	\$ -	\$ -	\$ -
10.4213 Court FICA	\$ 2,917	\$ 3,981	\$ -
10.4214 Court INSURANCE	\$ 13,496	\$ 13,536	\$ -
10.4215 Court RETIREMENT	\$ 4,679	\$ 4,697	\$ -
10.4216 Court WORKMEN'S COMPENSATION	\$ 397	\$ 163	\$ -
10.4221 Court SUBSCRIPTIONS AND MEMBERSHIPS	\$ 18	\$ -	\$ -
10.4223 Court TRAVEL, MEALS AND LODGING	\$ 594	\$ 56	\$ -
10.4224 Court OFFICE SUPPLIES AND EXPENSE	\$ 1,694	\$ 1,596	\$ -

10.4226 Court MAINTENANCE MATERIALS AND SUPPLY	\$ 1,036	\$ 253	\$ -
10.4227 Court UTILITIES	\$ 928	\$ 677	\$ -
10.4228 Court TELEPHONE	\$ 1,399	\$ 1,293	\$ -
10.4231 Court PROFESSIONAL AND TECHNICAL SER	\$ 2,895	\$ 2,970	\$ -
10.4232 Court AUDIT	\$ 340	\$ 226	\$ -
10.4233 Court EDUCATION AND TRAINING	\$ 262	\$ 250	\$ -
10.4236 Court ASSESSMENTS/RESTITUTION	\$ 55,493	\$ 8,005	\$ -
10.4237 Court BAIL	\$ 1,690	\$ 1,905	\$ -
10.4245 JURY WITNESS INTERPRETER	\$ 1,624	\$ 2,165	\$ -
10.4248 Court POSTAGE	\$ -	\$ 18	\$ -
10.4251 Court INSURANCE LIABILITY PROPERTY	\$ 1,348	\$ 1,280	\$ -
10.4261 Court SUNDRY	\$ 100	\$ 195	\$ -
Total Court	\$ 129,668	\$ 95,596	\$ -

Administrative	2024 Actual	2025 Actual YTD	2026 Budget
10.4311 Admin SALARIES AND WAGES-PERM. EMPLO	\$ 69,504	\$ 57,850	\$ 67,100
10.4313 Admin FICA	\$ 5,171	\$ 4,292	\$ 5,000
10.4314 Admin INSURANCE	\$ 12,379	\$ 14,965	\$ 22,400
10.4315 Admin RETIREMENT	\$ 13,357	\$ 9,973	\$ 10,800
10.4316 Admin WORKMEN'S COMPENSATION	\$ 789	\$ 326	\$ 400
10.4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	\$ 2,251	\$ 1,170	\$ 9,000
10.4322 Admin PUBLIC NOTICES AND ADS	\$ -	\$ -	\$ 100
10.4323 Admin TRAVEL, MEALS AND LODGING	\$ 1,444	\$ 1,109	\$ 2,500
10.4324 Admin OFFICE SUPPLIES AND EXPENSE	\$ 1,494	\$ 1,415	\$ 1,600
10.4325 Admin REPAIRS TO EQUIPMENT	\$ 136	\$ 87	\$ 200
10.4326 Admin MAINTENANCE MATERIALS AND SUPP	\$ 5,375	\$ 1,704	\$ 5,000
10.4327 Admin UTILITIES	\$ -	\$ -	\$ 1,000
10.4328 Admin TELEPHONE	\$ 6,193	\$ 5,377	\$ 6,200
10.4331 Admin PROFESSIONAL AND TECHNICAL SER	\$ 19,042	\$ 23,354	\$ 23,300
10.4332 Admin AUDITING	\$ 850	\$ 566	\$ 1,300
10.4333 Admin EDUCATION AND TRAINING	\$ 2,268	\$ 2,176	\$ 3,000
10.4340 Admin Gas & Oil	\$ 708	\$ 1,751	\$ 2,500
10.4348 Admin POSTAGE	\$ 829	\$ 732	\$ 600
10.4351 Admin INSURANCE LIABILITY PROPERTY	\$ 2,410	\$ 3,769	\$ 3,800
10.4359 Admin Building lease payment	\$ 21,946	\$ -	\$ 30,000
10.4361 Admin SUNDRY	\$ 942	\$ 1,151	\$ 1,250
10.4372 Admin CAPITAL OUTLAY - BLDGS/STRUCTU	\$ 10,481	\$ -	\$ -
Total Administrative	\$ 177,569	\$ 131,767	\$ 197,050

Non-Departmental	2024 Actual	2025 Actual YTD	2026 Budget
10.4926 Non-Dep JESSE SMITH /MAINT MATERIALS AND SUPP	\$ -	\$ 7	\$ 500
10.4927 Non-Dep UTILITIES	\$ 3,585	\$ 2,523	\$ 3,700
10.4931 Non-Dep PROFESSIONAL AND TECHNICAL	\$ 9,019	\$ 7,500	\$ 9,200
10.4934 Non-Dep ELECTION EXPENSES	\$ 7,714	\$ -	\$ 10,000
10.4937 Non-Dep ART COMMISSION	\$ 1,753	\$ 4,992	\$ 2,500
10.4942 Non-Dep PAROWAN SIGNS	\$ -	\$ -	\$ 2,000
10.4943 Non-Dep PATCHWORK BI-WAY	\$ 1,500	\$ 1,500	\$ 1,500
10.4944 Non-Dep CITY HISTORIANS	\$ -	\$ -	\$ 100
10.4945 Non-Dep HEALTH INCENTIVE	\$ -	\$ -	\$ 1,000
10.4946 Non-Dep COMMUNITY CHOIR	\$ -	\$ 55	\$ 100
10.4950 Non-Dep DISPATCH FEE	\$ 36,386	\$ 37,433	\$ 38,500
10.4951 INSURANCE LIABILITY PROPERTY	\$ 2,417	\$ 2,461	\$ 2,500
10.4961 Non-Dep SUNDRY	\$ 7,237	\$ 2,242	\$ 3,500
10.4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	\$ 6,795	\$ 10,310	\$ 155,000
10.4963 Non-Dep HERITAGE FOUNDATION	\$ -	\$ -	\$ 2,500
10.4965 Non-Dep BEAUTIFICATION	\$ 1,900	\$ 2,000	\$ 2,000
10.4966 Non-Dep CHAMBER OF COMMERCE	\$ -	\$ 7,500	\$ 7,500
Total Non-Departmental	\$ 78,306	\$ 78,523	\$ 242,100

Planning and Zoning	2024 Actual	2025 Actual YTD	2026 Budget
10.5811 P&Z SALARIES AND WAGES - PERM EMPL	\$ 41,604	\$ 40,890	\$ 73,600
10.5813 P&Z FICA	\$ 3,115	\$ 3,106	\$ 5,500
10.5814 P&Z INSURANCE	\$ 13,525	\$ 13,604	\$ 33,500
10.5815 P&Z RETIREMENT	\$ 7,437	\$ 7,186	\$ 12,600
10.5816 P&Z WORKMEN'S COMPENSATION	\$ 272	\$ 109	\$ 900
10.5821 P&Z SUBSCRIPTIONS & MEMBERSHIPS	\$ -	\$ 212	\$ -
10.5823 P&Z TRAVEL, MEALS AND LODGING	\$ 122	\$ 1,937	\$ 2,500
10.5824 P&Z OFFICE SUPPLIES AND EXPENSE	\$ 226	\$ 34	\$ 300
10.5825 P&Z REPAIRS TO EQUIPMENT	\$ 80	\$ -	\$ -
10.5826 P&Z MAINTENANCE MATERIALS AND SUPP	\$ 651	\$ 44	\$ 500
10.5827 P&Z UTILITIES	\$ 795	\$ 580	\$ 850
10.5828 P&Z TELEPHONE	\$ 336	\$ 366	\$ 350
10.5831 P&Z PROFESSIONAL AND TECHNICAL SER	\$ 89,494	\$ 35,327	\$ 5,000
10.5833 P&Z EDUCATION AND TRAINING	\$ 650	\$ -	\$ 1,200
10.5848 P&Z POSTAGE	\$ -	\$ -	\$ 200
Total Planning and Zoning	\$ 158,307	\$ 103,395	\$ 137,000

Visitors Center	2024 Actual	2025 Actual YTD	2026 Budget
10.5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	\$ 38,835	\$ 37,979	\$ 67,300
10.5913 Visitor FICA	\$ 2,879	\$ 2,864	\$ 5,100
10.5914 VISITOR CENTER INSURANCE	\$ 10,322	\$ 10,020	\$ 11,800
10.5915 VISITOR CENTER RETIREMENT	\$ 5,335	\$ 4,987	\$ 5,300
10.5916 Visitor WORKER'S COMPENSATION	\$ 397	\$ 163	\$ 400
10.5926 Visitor MAINTENANCE MATERIALS AND SUPP	\$ 4,999	\$ 2,255	\$ 5,000
10.5927 Visitor UTILITIES	\$ 4,708	\$ 3,336	\$ 4,200
10.5928 Visitor TELEPHONE	\$ 1,090	\$ 1,103	\$ 1,100
10.5929 Visitor SOUVENIR SHOP SUPPLIES	\$ 12,006	\$ 16,620	\$ 15,000
10.5931 Visitor PROFESSIONAL AND TECHNICAL	\$ 533	\$ 375	\$ 600
10.5932 Visitor AUDIT	\$ 306	\$ 204	\$ 350
10.5948 Visitor POSTAGE	\$ 837	\$ 724	\$ 850
10.5951 Visitor LIABILITY INSURANCE PROPERTY	\$ 981	\$ 856	\$ 1,000
10.5961 Visitor SUNDRY/PROMOTION	\$ 150	\$ 128	\$ 150
10.5974 Visitor CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ -
Total Visitors Center	\$ 83,378	\$ 81,613	\$ 118,150

Airport	2024 Actual	2025 Actual YTD	2026 Budget
10.8523 Airport TRAVEL MEALS AND LODGING	\$ 41	\$ 200	\$ -
10.8526 Airport MAINTENANCE MATERIALS AND SUPPLIES	\$ 5,780	\$ 1,727	\$ 6,500
10.8527 Airport UTILITIES	\$ 13,888	\$ 11,071	\$ 12,000
10.8531 Airport PROFESSIONAL & TECHNICAL SERVICE	\$ 25,693	\$ 352	\$ 364,204
10.8540 Airport GAS AND OIL	\$ 4,109	\$ 1,145	\$ 1,500
10.8551 Airport LIABILITY INSURANCE PROPERTY	\$ 4,930	\$ 5,987	\$ 6,000
10.8557 Airport EQUIPMENT RENTAL	\$ 3,250	\$ -	\$ -
Total Airport	\$ 57,691	\$ 20,482	\$ 390,204

Police Department	2024 Actual	2025 Actual YTD	2026 Budget
10.5410 Police SALARIES AND WAGES - OVERTIME	\$ 21,547	\$ 35,806	\$ 20,000
10.5411 Police SALARIES AND WAGES-PERM. EMPLO	\$ 441,864	\$ 488,949	\$ 708,900
10.5413 Police FICA	\$ 34,553	\$ 39,816	\$ 54,500
10.5414 Police INSURANCE	\$ 124,190	\$ 71,571	\$ 61,700
10.5415 Police RETIREMENT	\$ 134,297	\$ 143,875	\$ 182,700
10.5416 Police WORKMEN'S COMPENSATION	\$ 2,299	\$ 976	\$ 7,800
10.5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	\$ 3,277	\$ 2,571	\$ 6,000
10.5423 Police TRAVEL, MEALS AND LODGING	\$ 2,453	\$ 4,192	\$ 5,000
10.5424 Police OFFICE SUPPLIES AND EXPENSE	\$ 1,254	\$ 1,929	\$ 1,600

10.5425 Police REPAIRS TO EQUIPMENT	\$ 11,548	\$ 3,560	\$ 10,000
10.5426 Police MAINTENANCE MATERIALS AND SUPP	\$ 6,115	\$ 6,712	\$ 7,500
10.5427 Police UTILITIES	\$ 928	\$ 677	\$ 1,100
10.5428 Police TELEPHONE	\$ 10,010	\$ 8,844	\$ 11,000
10.5431 Police PROFESSIONAL AND TECHNICAL SER	\$ 17,365	\$ 26,800	\$ 30,000
10.5432 Police AUDIT	\$ 850	\$ 566	\$ 850
10.5433 Police EDUCATION AND TRAINING	\$ 6,719	\$ 1,113	\$ 8,000
10.5440 Police GAS AND OIL	\$ 22,300	\$ 17,052	\$ 32,000
10.5447 Police UNIFORM ALLOWANCE	\$ 5,005	\$ 8,415	\$ 10,000
10.5449 Police SPECIAL DEPARTMENT SUPPLIES	\$ 21,400	\$ 17,127	\$ 25,000
10.5450 Police LIQUOR LAW	\$ -	\$ -	\$ -
10.5451 Police LIABILITY INSURANCE - PROPERTY	\$ 3,794	\$ 7,104	\$ 7,200
10.5454 Police DATA PROCESSING	\$ 3,713	\$ -	\$ -
10.5461 Police SUNDRY	\$ 68	\$ 98	\$ -
10.5474 Police CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ 39,500	\$ 45,000
10.5481 Police Capital leases - principal	\$ 55,670	\$ 28,044	\$ 41,000
10.5482 Police Capital leases - interest	\$ 3,677	\$ 4,605	\$ 5,000
Total Police Department	\$ 934,896	\$ 959,902	\$ 1,281,850

Animal Control

	2024 Actual	2025 Actual YTD	2026 Budget
10.5526 Animal MAINTENANCE MATERIALS AND SUPP	\$ 500	\$ 260	\$ 500
10.5527 Animal UTILITIES	\$ 1,940	\$ 1,724	\$ 2,000
10.5549 Animal SPECIAL DEPARTMENT SUPPLIES	\$ 150	\$ 130	\$ 500
10.5555 Animal LICENSE AND SUNDRY - ANIMAL	\$ -	\$ 25	\$ -
Total Animal Control	\$ 2,590	\$ 2,139	\$ 3,000

Fire Department

	2024 Actual	2025 Actual YTD	2026 Budget
10.5711 Fire SALARIES AND WAGES	\$ 3,602	\$ 5,563	\$ 68,100
10.5713 Fire FICA	\$ 272	\$ 426	\$ 5,100
10.5716 Fire WORKMEN'S COMPENSATION	\$ 650	\$ 271	\$ 800
10.5721 Fire SUBSCRIPTIONS AND MEMBERSHIPS	\$ -	\$ -	\$ 1,000
10.5723 Fire TRAVEL, MEALS AND LODGING	\$ 1,347	\$ 694	\$ 1,500
10.5725 Fire REPAIRS TO EQUIPMENT	\$ 1,233	\$ 465	\$ 10,000
10.5726 Fire MAINTENANCE MATERIALS AND SUPP	\$ 2,392	\$ 3,269	\$ 3,000
10.5727 Fire UTILITIES	\$ 3,889	\$ 4,325	\$ 4,100
10.5728 Fire TELEPHONE	\$ 1,064	\$ 327	\$ 1,200
10.5731 Fire PROFESSIONAL AND TECHNICAL SER	\$ 397	\$ 7,699	\$ 3,500
10.5733 Fire EDUCATION AND TRAINING	\$ 212	\$ 35	\$ 1,500
10.5738 Fire FIRE RUNS - EXPENSE	\$ 10,501	\$ 13,086	\$ 13,000
10.5740 Fire GAS AND OIL	\$ 1,335	\$ 1,035	\$ 1,500
10.5749 Fire SPECIAL DEPARTMENT SUPPLIES	\$ 22,284	\$ 13,466	\$ 25,000
10.5750 Fire FIREWORKS & INSURANCE	\$ 7,500	\$ -	\$ 15,000
10.5751 Fire LIABILITY INSURANCY - PROPERTY	\$ 5,943	\$ 7,481	\$ 7,500
10.5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ 30,000
Total Fire Department	\$ 62,621	\$ 58,142	\$ 191,800

Class "C" Road

	2024 Actual	2025 Actual YTD	2026 Budget
10.6110 Class C SALARIES AND WAGES-OVERTIME	\$ 886	\$ 1,122	\$ 3,500
10.6111 Class C SALARIES & WAGE - PERM EMPLOYEE	\$ 26,343	\$ 27,013	\$ 31,700
10.6113 Class C FICA	\$ 2,021	\$ 2,104	\$ 2,700
10.6114 Class C INSURANCE	\$ 7,684	\$ 8,765	\$ 9,700
10.6115 Class C RETIREMENT	\$ 5,705	\$ 5,755	\$ 5,200
10.6116 Class C WORKMANS COMP	\$ 549	\$ 217	\$ 500
10.6123 Class C TRAVEL, MEALS & LODGING	\$ -	\$ 724	\$ 2,000
10.6125 Class C REPAIR TO EQUIPMENT	\$ 5,407	\$ 12,467	\$ 15,000
10.6126 Class C MAINTENANCE, MATERIAL & SUPPLI	\$ 17,120	\$ 72,607	\$ 31,000
10.6127 Class C UTILITIES	\$ 1,477	\$ 1,153	\$ 1,500

10.6130 Class C REPAIRS TO STREETS	\$ 65,654	\$ 301,683	\$ 250,000
10.6131 Class C PROFESSIONAL AND TECHNICAL	\$ 1,188	\$ 4,788	\$ 82,500
10.6133 Class C EDUCATION AND TRAINING	\$ 110	\$ 1,010	\$ 2,000
10.6139 Class C SIDEWALK REPAIRS	\$ 13,542	\$ 11,481	\$ 20,000
10.6140 Class C GAS AND OIL	\$ 3,460	\$ 7,091	\$ 7,000
10.6151 INSURANCE LIABILITY PROPERTY	\$ 1,582	\$ 2,748	\$ 2,800
10.6157 Class C EQUIPMENT RENTAL	\$ 100,462	\$ 43,646	\$ 28,500
10.6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	\$ 235,441	\$ 9,710	\$ 16,000
<u>10.6181 Class C DS - Principal</u>	<u>\$ 12,597</u>	<u>\$ -</u>	<u>\$ -</u>
Total Class "C" Road	\$ 501,228	\$ 514,084	\$ 511,600

Parks	2024 Actual	2025 Actual YTD	2026 Budget
10.7010 Parks SALARIES AND WAGES - OVERTIME	\$ 476	\$ 1,787	\$ 2,000
10.7011 Parks SALARIES AND WAGES - PARKS EMP	\$ 51,485	\$ 43,782	\$ 68,500
10.7013 Parks FICA	\$ 3,903	\$ 4,097	\$ 5,300
10.7014 Parks INSURANCE	\$ 14,195	\$ 14,730	\$ 20,700
10.7015 Parks RETIREMENT	\$ 5,731	\$ 6,475	\$ 7,000
10.7016 Parks WORKMEN'S COMPENSATION	\$ 603	\$ 258	\$ 900
10.7022 Parks PUBLIC NOTICES AND ADS	\$ 126	\$ -	\$ -
10.7023 Parks TRAVEL, MEALS & LODGING	\$ 27	\$ -	\$ 500
10.7025 Parks REPAIRS TO EQUIPMENT	\$ 2,647	\$ 14,491	\$ 5,000
10.7026 Parks MAINTENANCE MATERIALS AND SUPP	\$ 25,371	\$ 54,354	\$ 30,000
10.7027 Parks UTILITIES	\$ 19,854	\$ 21,640	\$ 21,000
10.7028 Parks TELEPHONE	\$ 2,003	\$ 1,338	\$ 2,050
10.7031 Parks PROFESSIONAL AND TECHNICAL SER	\$ 282	\$ 668	\$ 1,000
10.7033 Parks EDUCATION AND TRAINING	\$ -	\$ -	\$ 1,000
10.7040 Parks GAS AND OIL	\$ 2,484	\$ 1,437	\$ 2,500
10.7047 Parks UNIFORM ALLOWANCE	\$ -	\$ 651	\$ 1,600
10.7048 Parks POSTAGE	\$ 328	\$ 287	\$ 350
10.7051 Parks LIABILITY INSURANCE PROPERTY	\$ 5,323	\$ 5,135	\$ 5,400
10.7056 Parks SHADE TREE REPLACEMENT	\$ -	\$ -	\$ 5,000
10.7057 Parks SHADE TREE MAINT.	\$ 4,265	\$ 1,974	\$ 2,000
10.7058 Parks EQUIPMENT RENTAL	\$ 6,413	\$ 14,460	\$ 14,500
10.7061 Parks SUNDRY	\$ -	\$ 38	\$ -
10.7074 Parks CAPITAL OUTLAY	\$ 36,979	\$ 21,661	\$ 151,200
10.7081 Parks DS - Principal	\$ 4,505	\$ -	\$ -
10.7082 Parks DS - Interest	\$ 1,521	\$ -	\$ -
Total Parks	\$ 188,521	\$ 209,263	\$ 347,500

Events	2024 Actual	2025 Actual YTD	2026 Budget
10.7211 Events SALARIES - EVENTS PERSONNEL	\$ 31,484	\$ 23,036	\$ 31,000
10.7213 Events FICA	\$ 2,324	\$ 2,011	\$ 2,400
10.7214 Events INSURANCE	\$ 10,812	\$ 9,972	\$ 11,800
10.7215 Events RETIREMENT	\$ 5,335	\$ 4,989	\$ 5,300
10.7216 Events WORKER'S COMPENSATION	\$ 417	\$ 183	\$ 400
10.7222 Events ADVERTISING	\$ 9,500	\$ 5,416	\$ 20,000
10.7223 Events TRAVEL MEALS & LODGING	\$ 753	\$ 110	\$ 1,000
10.7225 Events REPAIRS TO EQUIPMENT	\$ 213	\$ -	\$ 200
10.7226 Events MAINTENANCE MATERIALS AND SUPP	\$ 1,199	\$ 530	\$ 1,200
10.7228 Events TELEPHONE	\$ 254	\$ 193	\$ 300
10.7231 Events PROFESSIONAL AND TECHNICAL	\$ 79	\$ 591	\$ 300
10.7232 Events AUDIT	\$ 272	\$ 181	\$ 300
10.7240 Events GAS AND OIL	\$ 262	\$ 137	\$ 900
10.7251 Events INSURANCE AND SURETY BONDS	\$ 1,330	\$ 1,941	\$ 1,600
10.7252 Events SUB FOR SANTA	\$ 7,736	\$ 6,547	\$ 8,500
10.7253 Events CONCERTS	\$ 1,400	\$ 1,300	\$ 1,500
10.7254 Events PARADES	\$ 1,033	\$ 155	\$ 950

10.7255 Events CHRISTMAS IN THE COUNTRY	\$ 1,089	\$ 946	\$ 1,500
10.7258 Events FALL FEST	\$ 1,816	\$ 2,085	\$ 1,750
10.7259 Events GLIDER EVENTS	\$ 325	\$ -	\$ 600
10.7261 Events SUNDRY	\$ -	\$ 15	\$ 100
10.7263 Events MARATHONS/RACES	\$ 12,031	\$ 10,400	\$ 12,000
10.7268 Events SPECIAL CELEBRATIONS	\$ 2,940	\$ 2,819	\$ 3,200
10.7270 Events ADDITIONAL EVENTS	\$ 7,161	\$ 1,347	\$ 6,000
10.7271 Events SOCCER LEAGUE	\$ 4,646	\$ -	\$ -
Total Events	\$ 104,411	\$ 74,904	\$ 112,800

Theater	2024 Actual	2025 Actual YTD	2026 Budget
10.7326 Theater MAINTENANCE MATERIALS AND SUPP	\$ 1,347	\$ 3,573	\$ 4,000
10.7327 Theater UTILITIES	\$ 5,863	\$ 4,803	\$ 6,000
10.7331 Theater PROFESSIONAL AND TECHNICAL	\$ 19	\$ -	\$ 100
10.7348 Theater POSTAGE	\$ 328	\$ 309	\$ 300
10.7349 Theater SPECIAL DEPARTMENT SUPPLIES	\$ -	\$ 42	\$ 1,500
10.7350 Theater CONCESSIONS	\$ 381	\$ 153	\$ 500
10.7351 Theater INSURANCE LIABILITY PROPERTY	\$ 786	\$ 772	\$ 800
10.7361 Theater SUNDRY	\$ -	\$ -	\$ 100
10.7365 Theater EVENTS & PRODUCTIONS	\$ 2,967	\$ 2,280	\$ 8,000
Total Theater	\$ 11,691	\$ 11,932	\$ 21,300

Recreation	2024 Actual	2025 Actual YTD	2026 Budget
10.7411 Recreation SALARIES AND WAGES PERM	\$ -	\$ 20,843	\$ 34,000
10.7413 Recreation FICA	\$ -	\$ 673	\$ 2,600
10.7416 Recreation WORKMEN'S COMPENSATION	\$ -	\$ -	\$ 400
10.7423 Recreation TRAVEL, MEALS & LODGING	\$ -	\$ 145	\$ 250
10.7426 Recreation MAINTENANCE MATERIALS AND SUPP	\$ -	\$ 697	\$ 750
10.7428 Recreation TELEPHONE	\$ -	\$ 386	\$ 550
10.7431 Recreation PROFESSIONAL AND TECHNICAL SER	\$ -	\$ 167	\$ 300
10.7433 Recreation EDUCATION AND TRAINING	\$ -	\$ -	\$ 250
10.7470 Recreation RECREATION/OTHER PROGRAMS	\$ -	\$ 8,673	\$ 10,000
10.7471 Recreation SOCCER EXPENSE	\$ -	\$ 3,353	\$ 4,000
10.7472 Recreation PICKLEBALL EXPENSE	\$ -	\$ 2,323	\$ 7,000
10.7474 Recreation CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ 242,277	\$ -
Total Recreation	\$ -	\$ 279,537	\$ 60,100

Library	2024 Actual	2025 Actual YTD	2026 Budget
10.7511 Library SALARIES AND WAGES-PERM. EMPLO	\$ 66,967	\$ 66,586	\$ 92,900
10.7513 Library FICA	\$ 5,000	\$ 5,050	\$ 7,000
10.7514 Library INSURANCE	\$ 20,010	\$ 19,941	\$ 23,500
10.7515 Library RETIREMENT	\$ 11,435	\$ 10,034	\$ 9,800
10.7516 Library WORKMEN'S COMPENSATION	\$ 398	\$ 163	\$ 100
10.7521 Library BOOKS	\$ 6,983	\$ 7,021	\$ 7,000
10.7523 Library TRAVEL MEALS & LODGING	\$ 27	\$ 63	\$ 500
10.7524 Library OFFICE SUPPLIES AND EXPENSE	\$ 625	\$ 879	\$ 1,000
10.7525 Library REPAIRS TO EQUIPMENT	\$ 20,126	\$ -	\$ 5,000
10.7526 Library MAINTENANCE MATERIAL AND SUPPL	\$ 5,334	\$ 2,700	\$ 3,500
10.7527 Library UTILITIES	\$ 9,645	\$ 7,948	\$ 10,500
10.7528 Library TELEPHONE	\$ 518	\$ 447	\$ 600
10.7529 Library CLEF GRANT EXPENDITURES	\$ 3,938	\$ 2,626	\$ 5,500
10.7531 Library PROFESSIONAL & TECHNICAL SERV.	\$ 3,998	\$ 1,250	\$ 4,000
10.7532 Library AUDIT	\$ 272	\$ 181	\$ 350
10.7548 Library POSTAGE	\$ 26	\$ -	\$ 50
10.7551 INSURANCE LIABILITY PROPERTY	\$ 2,359	\$ 2,551	\$ 2,600
10.7561 Library SUNDRY	\$ 935	\$ 13	\$ 750
Total Library	\$ 158,596	\$ 127,453	\$ 174,650

	2024 Actual	2025 Actual YTD	2026 Budget
Cemetery			
10.8010 Cemetery SALARIES AND WAGES - OVERTIME	\$ 324	\$ 1,475	\$ 1,500
10.8011 Cemetery SALARIES & WAGES - PERM EMPLOY	\$ 54,300	\$ 47,656	\$ 67,000
10.8013 Cemetery FICA	\$ 4,107	\$ 3,728	\$ 5,200
10.8014 Cemetery INSURANCE	\$ 12,537	\$ 12,829	\$ 23,900
10.8015 Cemetery RETIREMENT	\$ 7,008	\$ 6,296	\$ 7,600
10.8016 Cemetery WORKMEN'S COMPENSATION	\$ 291	\$ 129	\$ 800
10.8025 Cemetery REPAIRS TO EQUIPMENT	\$ 1,166	\$ 3,294	\$ 1,500
10.8026 Cemetery MAINTENANCE MATERIALS AND SUPP	\$ 1,707	\$ 443	\$ 4,500
10.8027 Cemetery UTILITIES	\$ 946	\$ 850	\$ 1,100
10.8028 Cemetery TELEPHONE	\$ 336	\$ 366	\$ 400
10.8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	\$ 902	\$ 2,316	\$ 2,500
10.8040 Cemetery GAS AND OIL	\$ 190	\$ -	\$ 500
10.8051 INSURANCE LIABILITY PROPERTY	\$ 1,856	\$ 1,739	\$ 1,900
10.8058 Cemetery EQUIPMENT RENTAL	\$ 6,413	\$ 10,815	\$ 4,000
10.8061 Cemetery SUNDRY/BUY BACK	\$ 2,800	\$ 1,500	\$ 3,000
10.8074 Cemetery CAPITAL OUTLAY - EQUIPMENT/MAC	\$ 25,390	\$ -	\$ -
10.8081 Cemetery DS - Principal	\$ 4,505	\$ -	\$ -
10.8082 Cemetery DS - Interest	\$ 1,521	\$ -	\$ -
Total Cemetery	\$ 126,299	\$ 93,436	\$ 125,400
Pool			
10.6911 Pool PERM EMPLOYEE	\$ 35,065	\$ 25,732	\$ -
10.6912 Pool TEMP EMPLOYEE	\$ 10,500	\$ -	\$ 102,700
10.6913 Pool FICA	\$ 2,644	\$ 1,969	\$ 7,700
10.6916 Pool WORKMANS COMP	\$ -	\$ 41	\$ 1,200
10.6925 Pool REPAIRS TO EQUIPMENT	\$ 1,644	\$ -	\$ 2,000
10.6926 Pool MAINTENANCE MATERIALS AND SUPPLIES	\$ 12,883	\$ 46,624	\$ 20,000
10.6927 Pool UTILITIES	\$ 7,779	\$ 5,466	\$ 9,000
10.6928 Pool TELEPHONE	\$ 547	\$ 458	\$ 550
10.6931 Pool PROFESSIONAL AND TECHNICAL	\$ 3,038	\$ 540	\$ 3,000
10.6932 Pool AUDIT	\$ 272	\$ 181	\$ 300
10.6933 Pool EDUCATION AND TRAINING	\$ 500	\$ -	\$ 500
10.6947 Pool UNIFORMS	\$ -	\$ -	\$ 1,000
10.6951 INSURANCE LIABILITY PROPERTY	\$ 3,194	\$ 2,262	\$ 3,200
10.6974 Pool Capital Outlay	\$ 8,302	\$ 18,939	\$ 10,000
Total Pool	\$ 86,368	\$ 102,212	\$ 161,150
Transfers			
10.9010 TRANSFER TO CAPITAL PROJECTS F	\$ 445,350	\$ -	\$ 215,000
Total Transfers	\$ 445,350	\$ -	\$ 215,000
Total General Fund Expenditures	\$ 3,335,819	\$ 2,969,121	\$ 4,326,454
Total Change In Net Position	\$ 67,349	\$ (1,388,250)	\$ (0)

21 - Local Building Authority**Revenue**

Charges for services	2024 Actual	2025 Actual YTD	2026 Budget
21.3419 Lease revenue	\$ 40,745	\$ -	\$ 41,310
Total Charges for services	\$ 40,745	\$ -	\$ 41,310
Total Revenue:	\$ 40,745	\$ -	\$ 41,310

Expenditures

Debt Service	2024 Actual	2025 Actual YTD	2026 Budget
21.4711.810 Debt service - principal	\$ 29,000	\$ 29,000	\$ 30,000
21.4711.820 Debt service - interest	\$ 11,745	\$ 11,310	\$ 11,310
Total Debt Service	\$ 40,745	\$ 40,310	\$ 41,310
Total Expenditures:	\$ 40,745	\$ 40,310	\$ 41,310
Total Change in Net Position	\$ -	\$ (40,310)	\$ -

44 - Combined Capital Improvement Fund

Revenue

	2024 Actual	2025 Actual YTD	2026 Budget
Intergovernmental revenue			
44.3339 FEDERAL GRANT	\$ 1,845,449	\$ 454,588	\$ -
44.3340 STATE GRANT	\$ 49,001	\$ -	\$ 1,365,000
44.3341 DONATIONS/MISC REVENUE	\$ 78,106	\$ -	\$ 3,475,000
44.3342 COUNTY GRANT	\$ -	\$ 229,845	\$ -
44.3345 ARPA FUNDS	\$ -	\$ -	\$ -
Total Intergovernmental revenue	\$ 1,972,556	\$ 684,433	\$ 4,840,000
Interest			
44.3810 INTEREST RECEIVED	\$ 73,461	\$ -	\$ 74,000
Total Interest	\$ 73,461	\$ -	\$ 74,000
Miscellaneous revenue			
44.3642 Bond Proceeds	\$ -	\$ -	\$ 175,000
Total Miscellaneous revenue	\$ -	\$ -	\$ 175,000
Contributions and transfers			
44.3910 TRANSFER FROM GENERAL FUND	\$ 445,350	\$ -	\$ 215,000
44.3954 Water Company Contribution to Water Recharge Proj	\$ 250,000	\$ -	\$ 225,000
44.3980 Appropriation of fund balance	\$ -	\$ -	\$ 487,590
Total Contributions and transfers	\$ 695,350	\$ -	\$ 927,590
Total Revenue:	\$ 2,741,367	\$ 684,433	\$ 6,016,590

Expenditures

	2024 Actual	2025 Actual YTD	2026 Budget
Administrative			
44.4890 Admin Savings - Increase in fund balance	\$ -	\$ -	\$ 74,000
Total Administrative	\$ -	\$ -	\$ 74,000
Airport			
44.8574 Airport - Construction	\$ 2,003,456	\$ 432,632	\$ 211,111
44.8575 Airport - Equipment	\$ -	\$ -	\$ -
Total Airport	\$ 2,003,456	\$ 432,632	\$ 211,111
Streets			
44.4075 Public Works - Flood Mitigation	\$ -	\$ 8,616	\$ -
Total Streets	\$ -	\$ 8,616	\$ -
Class "C" Road			
44.6174 Class C - Construction	\$ -	\$ 3,500	\$ -
Total Class "C" Road	\$ -	\$ 3,500	\$ -
Parks			
44.7073 Parks non-capital	\$ -	\$ 2,456	\$ -
44.7074 Parks Construction	\$ 459	\$ 8,334	\$ 700,000
Total Parks	\$ 459	\$ 10,790	\$ 700,000
Library			
44.7574 Library Construction	\$ 2,430	\$ -	\$ 350,000
44.7575 Library - Equipment	\$ -	\$ -	\$ -
Total Library	\$ 2,430	\$ -	\$ 350,000

Cemetery	2024 Actual	2025 Actual YTD	2026 Budget
44.4076 Cemetery - Construction	\$ -	\$ -	\$ 15,000
Total Cemetery	\$ -	\$ -	\$ 15,000
Pool	2024 Actual	2025 Actual YTD	2026 Budget
44.6974 Pool - Construction	\$ 84,193	\$ -	\$ -
Total Pool	\$ 84,193	\$ -	\$ -
Miscellaneous	2024 Actual	2025 Actual YTD	2026 Budget
44.4031 ENGINEERING	\$ 48,390	\$ -	\$ -
44.4031.2 Engineering - non-capital	\$ 49,001	\$ 193,533	\$ 425,000
44.4073 CONSTRUCTION - IMPROVEMENTS	\$ -	\$ 69,669	\$ 541,479
44.4073.2 Construction - non-capital	\$ -	\$ 240,832	\$ 3,700,000
Total Miscellaneous	\$ 97,391	\$ 504,034	\$ 4,666,479
Total Expenditures:	\$ 2,187,929	\$ 959,572	\$ 6,016,590
Total Change In Net Position	\$ 553,438	\$ (275,139)	\$ -

51- Water Fund

Income From Operations:

Operating income	2024 Actual	2025 Actual YTD	2026 Budget
51.3710 WATER SALES	\$ 829,081	\$ 716,611	\$ 870,000
51.3715 HYDRANT WATER SALES	\$ -	\$ 9,248	\$ 3,000
51.3720 CONNECTION FEES	\$ 30,312	\$ 10,215	\$ 20,000
Total Operating income	\$ 859,393	\$ 736,074	\$ 893,000
Operating expense	2024 Actual	2025 Actual YTD	2026 Budget
51.4010 SALARIES AND WAGES - OVERTIME	\$ 4,276	\$ 5,932	\$ 8,000
51.4011 SALARIES AND WAGES-PERM. EMPLO	\$ 192,025	\$ 189,632	\$ 208,100
51.4013 FICA	\$ 14,449	\$ 14,609	\$ 16,200
51.4014 INSURANCE	\$ 64,710	\$ 69,520	\$ 84,100
51.4015 RETIREMENT	\$ 31,861	\$ 36,608	\$ 32,000
51.4016 WORKMEN'S COMPENSATION	\$ 1,516	\$ 529	\$ 2,400
51.4021 SUBSCRIPTIONS AND MEMBERSHIPS	\$ 903	\$ 1,468	\$ 5,200
51.4023 TRAVEL, MEALS AND LODGING	\$ 1,231	\$ 2,953	\$ 2,000
51.4024 OFFICE SUPPLIES AND EXPENSE	\$ 1,619	\$ 1,135	\$ 1,500
51.4025 REPAIR TO EQUIPMENT	\$ 2,265	\$ 4,344	\$ 5,000
51.4026 MAINTENANCE MATERIALS AND SUPP	\$ 74,258	\$ 64,607	\$ 115,000
51.4027 UTILITIES	\$ 79,645	\$ 58,606	\$ 80,000
51.4028 TELEPHONE	\$ 4,625	\$ 5,248	\$ 4,700
51.4031 PROFESSIONAL & TECHNICAL SERVI	\$ 33,917	\$ 33,614	\$ 109,400
51.4032 AUDIT	\$ 2,890	\$ 1,925	\$ 3,000
51.4033 EDUCATION AND TRAINING	\$ 1,655	\$ 1,441	\$ 3,000
51.4034 REFUNDS AND OVERPAYMENTS	\$ -	\$ 1,540	\$ -
51.4038 ARPA Funds Expenses	\$ 13,286	\$ -	\$ -
51.4039 SIDEWALK/STREETS REPAIR	\$ -	\$ -	\$ 10,000
51.4040 GAS AND OIL	\$ 3,999	\$ 7,609	\$ 7,500
51.4047 UNIFORM ALLOWANCE	\$ 949	\$ 1,465	\$ 1,600
51.4048 POSTAGE	\$ 3,318	\$ 2,873	\$ 3,500
51.4051 LIABILITY INSUR. PROPERTY	\$ 20,214	\$ 14,701	\$ 20,500
51.4057 LBA LEASE PAYMENT	\$ 4,642	\$ -	\$ 5,000
51.4058 LEASE PAYMENT - WHEELER	\$ 6,413	\$ 10,815	\$ 17,500
51.4062 DEPRECIATION EXPENSE WATER	\$ 232,014	\$ -	\$ 233,000
51.4073 CAPITAL OUTLAY-O/T BLDGS	\$ -	\$ -	\$ 315,000
Total Operating expense	\$ 796,680	\$ 531,174	\$ 1,293,200
Total Income From Operations:	\$ 62,713	\$ 204,900	\$ (400,200)
Non-Operating Items			
Non-operating income	2024 Actual	2025 Actual YTD	2026 Budget
51.3340 State Grants	\$ -	\$ -	\$ 2,200
51.3735 WATER IMPACT FEE	\$ 34,726	\$ 140,664	\$ 35,000
51.3810 INTEREST EARNINGS	\$ 102,519	\$ 2,698	\$ 105,000
51.3820 LEASE AND RENTALS	\$ 14,967	\$ 7,745	\$ 16,500
51.3840 SALE OF MATERIALS	\$ 150	\$ -	\$ 500
51.3885 ARPA Funds	\$ 13,286	\$ -	\$ -
51.3890 MISCELLANEOUS	\$ 18,017	\$ 1,581	\$ 251,000
Total Non-operating income	\$ 183,665	\$ 152,688	\$ 410,200
Non-operating expense	2024 Actual	2025 Actual YTD	2026 Budget
51.4059 INTEREST EXPENSE	\$ 30,762	\$ 13,551	\$ 30,000
51.4086 LOAN REDEMPTION - INTEREST	\$ 1,521	\$ -	\$ -
51.4090 TRANSFER TO CAPITAL PROJECTS	\$ 250,000	\$ -	\$ 225,000
Total Non-operating expense	\$ 282,283	\$ 13,551	\$ 255,000
Total Non-Operating Items	\$ (98,618)	\$ 139,137	\$ 155,200
Total Income or Expense	\$ (35,905)	\$ 344,037	\$ (245,000)

52 - Sewer Fund

Income From Operations:

Operating Income	2024 Actual	2025 Actual YTD	2026 Budget
52.3710 SEWER SERVICES	\$ 584,917	\$ 500,729	\$ 600,000
52.3712 SW SERVICES BRIAN HEAD (YEARLY)	\$ 99,122	\$ -	\$ 99,122
52.3713 ADMIN FEES - BRIAN HEAD (MONTH)	\$ 77,060	\$ 103,391	\$ 94,000
52.3720 CONNECTION FEES	\$ 5,700	\$ 2,800	\$ 6,000
52.3750 Dumping Fees	\$ 1,350	\$ 450	\$ 1,000
Total Operating Income	\$ 768,149	\$ 607,370	\$ 800,122

Operating Expense - Sewer Collection	2024 Actual	2025 Actual YTD	2026 Budget
52.4010 SALARIES AND WAGES - OVERTIME	\$ 2,429	\$ 3,521	\$ 5,700
52.4011 SALARIES AND WAGES-PERM. EMPLO	\$ 89,755	\$ 87,191	\$ 100,400
52.4013 FICA	\$ 6,676	\$ 6,782	\$ 8,000
52.4014 INSURANCE	\$ 27,901	\$ 30,309	\$ 36,100
52.4015 RETIREMENT	\$ 10,132	\$ 17,464	\$ 15,600
52.4016 WORKMEN'S COMPENSATION	\$ 830	\$ 244	\$ 1,200
52.4021 SUBSCRIPTIONS AND MEMBERSHIPS	\$ 803	\$ 1,368	\$ 3,100
52.4022 PUBLIC NOTICE AND ADS	\$ -	\$ -	\$ 100
52.4023 TRAVEL, MEALS AND LODGING	\$ 269	\$ 176	\$ 1,000
52.4024 OFFICE SUPPLIES AND EXPENSE	\$ 953	\$ 710	\$ 1,000
52.4025 REPAIR TO EQUIPMENT	\$ 1,813	\$ 6,253	\$ 3,000
52.4026 MAINTENANCE MATERIALS AND SUPP	\$ 15,152	\$ 13,858	\$ 15,500
52.4027 UTILITIES	\$ 2,090	\$ 5,675	\$ 2,200
52.4028 TELEPHONE	\$ 1,703	\$ 1,814	\$ 1,800
52.4031 PROFESSIONAL & TECHNICAL SERVI	\$ 33,140	\$ 46,879	\$ 48,000
52.4032 AUDIT	\$ 1,700	\$ 1,132	\$ 1,750
52.4033 EDUCATION AND TRAINING	\$ 989	\$ 134	\$ 2,000
52.4040 GAS AND OIL	\$ 2,733	\$ 7,131	\$ 5,500
52.4047 UNIFORM ALLOWANCE	\$ 949	\$ 1,465	\$ 1,500
52.4048 POSTAGE	\$ 1,485	\$ 1,293	\$ 1,500
52.4051 LIABILITY INSUR. PROPERTY	\$ 3,728	\$ 3,830	\$ 4,000
52.4057 LBA LEASE PAYMENT	\$ 2,026	\$ -	\$ 2,400
52.4058 LEASE PAYMENT - WHEELER	\$ 6,413	\$ 10,815	\$ 14,500
52.4062 DEPRECIATION	\$ 193,894	\$ -	\$ 195,000
52.4073 CAPITAL OUTLAY - O/T BUILDINGS	\$ -	\$ 1,238	\$ -
52.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ 7,500
Total Operating Expense - Sewer Collection	\$ 407,563	\$ 249,282	\$ 478,350

Operating Expense - Sewer Treatment	2024 Actual	2025 Actual YTD	2026 Budget
52.4110 SALARIES AND WAGES - OVERTIME	\$ 3,445	\$ 4,723	\$ 4,500
52.4111 SALARIES AND WAGES-PERM EMPLOY	\$ 118,034	\$ 114,243	\$ 131,800
52.4113 FICA	\$ 9,208	\$ 8,913	\$ 10,200
52.4114 INSURANCE	\$ 36,152	\$ 36,997	\$ 45,400
52.4115 RETIREMENT	\$ 23,796	\$ 22,462	\$ 20,200
52.4116 WORKER'S COMPENSATION	\$ 830	\$ 244	\$ 1,700
52.4121 SUBSCRIPTIONS AND MEMBERSHIPS	\$ 803	\$ 816	\$ 1,000
52.4123 TRAVEL, MEALS & LODGING	\$ 709	\$ 29	\$ 1,500
52.4124 OFFICE SUPPLIES AND EXPENSE	\$ 913	\$ 712	\$ 1,000
52.4125 REPAIRS TO EQUIPMENT	\$ 1,997	\$ 4,959	\$ 5,000
52.4126 MAINTENANCE MATERIALS AND SUPP	\$ 23,086	\$ 36,539	\$ 25,000
52.4127 UTILITIES	\$ 9,763	\$ 4,674	\$ 10,500
52.4128 TELEPHONE	\$ 1,730	\$ 1,836	\$ 1,800
52.4130 DISPOSAL AND PERMIT FEES	\$ -	\$ -	\$ 2,000
52.4131 PROFESSIONAL AND TECHNICAL SER	\$ 10,156	\$ 12,436	\$ 11,000

52.4132 AUDITING	\$ 1,700	\$ 1,132	\$ 1,800
52.4133 EDUCATION AND TRAINING	\$ 974	\$ 154	\$ 2,000
52.4140 GAS AND OIL	\$ 5,225	\$ 6,865	\$ 6,000
52.4147 UNIFORM ALLOWANCE	\$ 949	\$ 1,465	\$ 1,500
52.4148 POSTAGE	\$ 1,650	\$ 1,293	\$ 1,750
52.4151 LIABILITY INSUR. PROPERTY	\$ 3,716	\$ 3,812	\$ 4,000
52.4158 EQUIPMENT RENTAL	\$ 6,413	\$ 10,815	\$ 3,000
52.4162 DEPRECIATION	\$ 12,698	\$ -	\$ 13,000
52.4173 CAPITAL OUTLAY - O/T BUILDINGS	\$ -	\$ 1,800	\$ -
Total Operating Expense - Sewer Treatment	\$ 273,947	\$ 276,919	\$ 305,650
Total Operating Expense	\$ 681,510	\$ 526,201	\$ 784,000
Total Income From Operations:	\$ 86,639	\$ 81,169	\$ 16,122

Non-Operating Items

Non-Operating Income	2024 Actual	2025 Actual YTD	2026 Budget
52.3725 SEWER IMPACT FEES	\$ 31,403	\$ 10,845	\$ 15,000
52.3805 Grant revenue	\$ -	\$ -	\$ 1,100
52.3810 INTEREST EARNINGS	\$ 42,425	\$ 2,095	\$ 43,000
52.3890 MISCELLANEOUS	\$ 50	\$ -	\$ -
Total Non-Operating Income	\$ 73,878	\$ 12,940	\$ 59,100
Non-operating expense	2024 Actual	2025 Actual YTD	2026 Budget
52.4059 INTEREST EXPENSE	\$ 16,073	\$ -	\$ 23,000
52.4181 SEWER REVENUE BOND INTEREST	\$ 3,042	\$ -	\$ -
Total Non-operating expense	\$ 19,115	\$-	\$ 23,000
Total Non-Operating Items:	\$ 54,763	\$ 12,940	\$ 36,100
Total Income or Expense	\$ 141,402	\$ 94,109	\$ 52,222

53 - Electric Fund

Income From Operations:

	2024 Actual	2025 Actual YTD	2026 Budget
Operating income			
53.3710 ELECTRIC SALES-RESIDENTIAL-TAX	\$ 1,420,485	\$ 1,287,010	\$ 1,550,000
53.3715 ELECTRIC SALES-COMMERCIAL-TAXA	\$ 1,085,354	\$ 968,442	\$ 1,200,000
53.3718 ELECTRIC POWER COST ADJUSTMENT	\$ 751,108	\$ 408,774	\$ 500,000
53.3730 PENALTIES	\$ 19,934	\$ 23,855	\$ 24,000
53.3755 HEAD IN LEASE - POWER POLES	\$ -	\$ 150	\$ -
53.3800 OTHER REVENUE	\$ -	\$ 137,785	\$ 25,000
53.3840 SALE OF MATERIALS	\$ 8,200	\$ 3,919	\$ 10,000
53.3890 MISCELLANEOUS	\$ 27,623	\$ 10,738	\$ 21,600
Total Operating income	\$ 3,312,704	\$ 2,840,673	\$ 3,330,600
Operating expense			
53.4010 SALARIES AND WAGES - OVERTIME	\$ 7,666	\$ 11,895	\$ 10,000
53.4011 SALARIES AND WAGES-PERM. EMPLO	\$ 490,164	\$ 421,894	\$ 506,800
53.4013 FICA	\$ 37,591	\$ 32,384	\$ 38,500
53.4014 INSURANCE	\$ 79,639	\$ 91,578	\$ 115,700
53.4015 RETIREMENT	\$ 87,688	\$ 86,063	\$ 79,500
53.4016 WORKMEN'S COMPENSATION	\$ 3,037	\$ 1,085	\$ 4,900
53.4020 BANK CHARGES	\$ 27,436	\$ 13,057	\$ 28,500
53.4021 SUBSCRIPTIONS AND MEMBERSHIPS	\$ 18	\$ -	\$ 12,600
53.4022 PUBLIC NOTICES AND ADS	\$ -	\$ -	\$ 100
53.4023 TRAVEL, MEALS AND LODGING	\$ 3,090	\$ 2,476	\$ 8,000
53.4024 OFFICE SUPPLIES AND EXPENSE	\$ 2,241	\$ 970	\$ 3,000
53.4025 REPAIR TO EQUIPMENT	\$ 8,113	\$ 14,591	\$ 17,500
53.4026 MAINTENANCE MATERIALS AND SUPP	\$ 169,688	\$ 281,531	\$ 150,000
53.4027 UTILITIES	\$ 7,868	\$ 4,248	\$ 7,500
53.4028 TELEPHONE	\$ 8,277	\$ 7,808	\$ 8,300
53.4031 PROFESSIONAL & TECHNICAL SERVI	\$ 29,911	\$ 28,259	\$ 51,000
53.4032 AUDIT	\$ 6,018	\$ 4,009	\$ 6,100
53.4033 EDUCATION AND TRAINING	\$ 1,381	\$ 1,616	\$ 4,000
53.4040 GAS AND OIL	\$ 7,473	\$ 8,944	\$ 10,000
53.4047 UNIFORM ALLOWANCE	\$ 3,498	\$ 2,959	\$ 3,500
53.4048 POSTAGE	\$ 3,449	\$ 3,062	\$ 3,750
53.4050 POWER PURCHASE	\$ 1,265,311	\$ 1,123,187	\$ 1,400,000
53.4051 LIABILITY INSURANCE PROPERTY	\$ 11,574	\$ 12,358	\$ 12,500
53.4053 HYDRO PLANT EQUIPMENT	\$ 13,808	\$ 435	\$ 12,500
53.4054 PENSTOCK REPAIR	\$ 197	\$ 1,247	\$ 1,500
53.4055 DATA PROCESSING	\$ 18,703	\$ 7,972	\$ 19,500
53.4056 FERC/HYDRO ENGINEERING	\$ 940	\$ 960	\$ 1,000
53.4057.1 LBA LEASE PAYMENT	\$ 7,755	\$ -	\$ 8,000
53.4058 EQUIPMENT RENTAL	\$ -	\$ 6,065	\$ 20,000
53.4061 SUNDRY	\$ 300	\$ -	\$ 100
53.4062 DEPRECIATION	\$ 293,228	\$ -	\$ 300,000
53.4063 RESERVOIR COMPANY ASSESSMENT	\$ 20,462	\$ 40,923	\$ 20,500
53.4064 TRANSFORMERS	\$ -	\$ -	\$ 70,000
53.4071 CAPITAL OUTLAY-ELECTRIC DEVELO	\$ -	\$ 21,731	\$ 86,600
53.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ 303,074	\$ 32,030
Total Operating expense	\$ 2,616,524	\$ 2,536,381	\$ 3,053,480
Total Income From Operations:	\$ 696,180	\$ 304,292	\$ 277,120

Non-Operating Items

	2024 Actual	2025 Actual YTD	2026 Budget
Non-operating income			
53.3720 CONNECTION FEES	\$ 80,126	\$ 389,209	\$ 70,000

53.3725 ELECTRIC IMPACT FEES	\$ 102,515	\$ 198,726	\$ 80,000
53.3740 RECONNECT FEES	\$ -	\$ 1,150	\$ -
53.3810 INTEREST EARNINGS	\$ 237,659	\$ 4,030	\$ 240,000
53.3820 REVENUE FROM IRRIGATION COMPANY	\$ -	\$ 79,000	\$ -
Total Non-operating income	\$ 420,300	\$ 672,115	\$ 390,000
Non-operating expense		2024 Actual	2025 Actual YTD
53.4059 INTEREST EXPENSE	\$ 75,981	\$ 755,145	\$ 75,000
53.4060 BOND AGENT PAYING COST	\$ 3,483	\$ 388	\$ 5,000
Total Non-operating expense	\$ 79,464	\$ 39,306	\$ 80,000
Total Non-Operating Items:	\$ 340,836	\$ 632,809	\$ 310,000
Total Income or Expense	\$ 1,037,016	\$ 937,101	\$ 587,120

55 - Solid Waste Fund

Income From Operations:

Operating Income

	2024 Actual	2025 Actual YTD	2026 Budget
55.3710 GARBAGE FEES (FIRST CAN)	\$ 139,748	\$ 118,852	\$ 143,000
55.3712 GARBAGE FEES (SECOND CAN)	\$ 114,106	\$ 95,879	\$ 116,000
55.3713 CAN PURCHASE	\$ 4,495	\$ 4,165	\$ 4,000
55.3715 COUNTY LANDFILL FEE	\$ 68,120	\$ 57,543	\$ 80,000
Total Operating Income	\$ 326,469	\$ 276,439	\$ 343,000

Operating Expense

	2024 Actual	2025 Actual YTD	2026 Budget
55.4010 SALARIES AND WAGES - OVERTIME	\$ 175	\$ 133	\$ 2,800
55.4011 SALARIES AND WAGES-PERM. EMPLO	\$ 53,705	\$ 50,541	\$ 58,600
55.4013 FICA	\$ 4,029	\$ 3,817	\$ 4,600
55.4014 INSURANCE	\$ 7,865	\$ 9,087	\$ 9,300
55.4015 RETIREMENT	\$ 3,355	\$ 4,453	\$ 4,000
55.4016 WORKMEN'S COMPENSATION	\$ 407	\$ 163	\$ 600
55.4019 CONTRACT SERVICES - COUNTY	\$ 62,243	\$ 32,821	\$ 80,000
55.4023 TRAVEL, MEALS AND LODGING	\$ -	\$ 68	\$ -
55.4024 OFFICE SUPPLIES AND EXPENSE	\$ 646	\$ 555	\$ 600
55.4025 REPAIR TO EQUIPMENT	\$ 10,805	\$ 9,357	\$ 15,000
55.4026 MAINTENANCE MATERIALS AND SUPP	\$ 10,965	\$ 9,792	\$ 15,000
55.4028 TELEPHONE	\$ 90	\$ 75	\$ 100
55.4031 PROFESSIONAL & TECHNICAL SERVI	\$ 3,206	\$ 4,222	\$ 4,000
55.4032 AUDIT	\$ 510	\$ 340	\$ 600
55.4033 EDUCATION AND TRAINING	\$ -	\$ -	\$ 1,000
55.4040 GAS AND OIL	\$ 17,387	\$ 11,240	\$ 18,000
55.4047 UNIFORM ALLOWANCE	\$ 576	\$ 764	\$ 800
55.4048 POSTAGE	\$ 1,487	\$ 1,293	\$ 1,550
55.4051 LIABILITY INSUR. PROPERTY	\$ 5,157	\$ 3,982	\$ 5,200
55.4057 LBA LEASE PAYMENT	\$ 2,317	\$ -	\$ 2,317
55.4062 DEPRECIATION	\$ 52,178	\$ -	\$ 53,000
Total Operating Expense	\$ 237,103	\$ 142,703	\$ 277,067

Total Income From Operations:	\$ 89,366	\$ 133,736	\$ 65,933
--------------------------------------	------------------	-------------------	------------------

Non-Operating Items

Non-Operating Income

	2024 Actual	2025 Actual YTD	2026 Budget
55.3810 INTEREST EARNINGS	\$ 21,328	\$ -	\$ 22,000
Total Non-Operating Income	\$ 21,328	\$ -	\$ 22,000

Non-operating expense

	2024 Actual	2025 Actual YTD	2026 Budget
55.4081 INTEREST EXPENSE	\$ 3,057	\$ 2,038	\$ 4,000
Total Non-Operating Expense	\$ 3,057	\$ 2,038	\$ 4,000

Total Non-Operating Items:	\$ 18,271	\$ (2,038)	\$ 18,000
-----------------------------------	------------------	-------------------	------------------

Total Income or Expense	\$ 107,637	\$ 131,698	\$ 83,933
--------------------------------	-------------------	-------------------	------------------

57 - Irrigation Fund

Income From Operations:

Operating Income	2024 Actual	2025 Actual YTD	2026 Budget
57.3710 IRRIGATION SERVICE CHARGE	\$ 260,120	\$ 217,420	\$ 261,000
Total Operating Income	\$ 260,120	\$ 217,420	\$ 261,000
Operating expense	2024 Actual	2025 Actual YTD	2026 Budget
57.4010 SALARIES AND WAGES - OVERTIME	\$ 1,985	\$ 2,797	\$ 2,000
57.4011 SALARIES AND WAGES-PERM. EMPLO	\$ 91,379	\$ 87,905	\$ 96,600
57.4013 FICA	\$ 6,900	\$ 6,786	\$ 7,400
57.4014 INSURANCE	\$ 26,992	\$ 28,662	\$ 35,900
57.4015 RETIREMENT	\$ 14,513	\$ 16,824	\$ 15,000
57.4016 WORKMEN'S COMPENSATION	\$ 895	\$ 163	\$ 1,200
57.4023 TRAVEL, MEALS AND LODGING	\$ 105	\$ 43	\$ 1,300
57.4026 MAINTENANCE MATERIAL AND SUPPL	\$ 20,170	\$ 16,563	\$ 19,000
57.4027 UTILITIES	\$ 5,307	\$ 3,982	\$ 6,000
57.4028 TELEPHONE	\$ 1,364	\$ 1,412	\$ 1,400
57.4031 PROFESSIONAL AND TECHNICAL	\$ 7,501	\$ 8,169	\$ 25,000
57.4032 AUDIT	\$ 1,020	\$ 679	\$ 1,100
57.4039 REPAIR TO STREETS/SIDEWALK	\$ -	\$ -	\$ 10,000
57.4040 GAS AND OIL	\$ 2,361	\$ 6,866	\$ 5,500
57.4047 UNIFORM ALLOWANCE	\$ 949	\$ 1,465	\$ 1,600
57.4048 POSTAGE	\$ 2,956	\$ 2,586	\$ 3,000
57.4050 WATER ASSESSMENTS	\$ 76	\$ 113	\$ 150
57.4051 LIABILITY INSUR. PROPERTY	\$ 4,257	\$ 3,850	\$ 4,300
57.4057 LBA LEASE PAYMENT	\$ 2,059	\$ -	\$ 2,500
57.4058 LEASE PAYMENT - WHEELER	\$ 6,413	\$ 10,815	\$ 13,500
57.4062 DEPRECIATION	\$ 29,614	\$ -	\$ 30,000
57.4074 CAPITAL OUTLAY - EQUIPMENT/MAC	\$ -	\$ -	\$ 5,000
Total Operating expense	\$ 226,816	\$ 199,680	\$ 287,450
Total Income From Operations:	\$ 33,304	\$ 17,740	\$ (26,450)
Non-Operating Items			
Non-Operating Income	2024 Actual	2025 Actual YTD	2026 Budget
57.3340 CDBG GRANT	\$ -	\$ -	\$ -
57.3735 IMPACT FEES	\$ -	\$ -	\$ -
57.3810 INTEREST RECEIVED	\$ 18,450	\$ -	\$ 19,000
57.3840 SALE OF MATERIALS	\$ -	\$ -	\$ -
57.3890 MISCELLANEOUS	\$ 25	\$ -	\$ -
Total Non-Operating Income	\$ 18,475	\$ -	\$ 19,000
Non-Operating Expense	2024 Actual	2025 Actual YTD	2026 Budget
57.4080 LOAN PAYMENT (INTEREST)	\$ 1,521	\$ -	\$ -
Total Non-Operating Expense	\$ 1,521	\$ -	\$ -
Total Non-Operating Items:	\$ 16,954	\$ -	\$ 19,000
Total Income or Expense	\$ 50,258	\$ 17,740	\$ (7,450)

79 - Perpetual Care Fund

Revenue

Charges for services	2024 Actual	2025 Actual YTD	2026 Budget
79.3482 SALE OF CEMETERY LOTS	\$ 4,613	\$ 2,963	\$ 4,000
Total Charges for services	\$ 4,613	\$ 2,963	\$ 4,000
Interest	2024 Actual	2025 Actual YTD	2026 Budget
79.3810 INTEREST RECEIVED	\$ 4,132	\$ -	\$ 4,300
Total Interest	\$ 4,132	\$ -	\$ 4,300
Total Revenue:	\$ 8,745	\$ 2,963	\$ 8,300
Total Change In Net Position	\$ 8,745	\$ 2,963	\$ 8,300



PAROWAN CITY COUNCIL MEETING MINUTES
JUNE 12, 2025 – 5:30 P.M.
PAROWAN CITY COUNCIL CHAMBERS
35 E. 100 N., PAROWAN, UT 84761

Elected Officials Present: Mayor Mollie Halterman, Councilmembers David Burton, John Dean, Sharon Downey, David Harris, and Rochell Topham

City Staff Present: Dan Jessen, City Attorney; Chief Addison Adams, Parowan PD; Officer Anderson Humphreys, Parowan PD; Officer Mike Bleak, Parowan PD; Connie Biasi, City Billing Clerk; Jerry Ross, City Treasurer

Public Present: See Sign In Sheet

Welcome and Call to Order: Mayor Mollie Halterman

Mayor Mollie Halterman called the Parowan City Council meeting to order on June 12, 2025, at 5:31 pm.

Opening Ceremonies: By Invitation

Connie Biasi led the opening ceremonies. She began with a prayer, expressing gratitude for the opportunity to gather as a city and council. She asked for the spirit to be with them as they made decisions concerning the city. After the prayer, Connie led the Pledge of Allegiance.

Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers

Mayor Halterman asked if any council members had conflicts or personal interests in any agenda items. No conflicts were declared.

Public Comments

Mayor Halterman opened the floor for public comments, clarifying that this was separate from the upcoming public hearings.

Larry Sherman approached the microphone to discuss a petition circulating since May 23rd regarding changes to the city ordinance on horse corrals. He explained that the current ordinance stipulates a 75-foot distance, while the petition seeks to reduce it to 40 feet. Mr. Sherman presented photos showing the difference between 40 feet and 75 feet from his property.

Mr. Sherman shared his personal experience with horses at 40 feet, stating that he couldn't use his back patio or open windows due to smell and flies. He emphasized that this wasn't an anti-horse issue, mentioning his daughter's involvement in rodeo. Mr. Sherman expressed his ability to live with the current 75-foot ordinance and provided his contact information for further questions.

Mayor Halterman thanked Mr. Sherman for his well-presented information and helpful comments.

PRESENTATION: Municipal Statutory Officers' Compensation Increase for Fiscal Year 2025-26

Dan Jessen presented information on the municipal statutory officers' compensation increase. He explained that due to Senate Bill 91 in 2024, a separate public hearing is required for any budget changes affecting executive municipal officers' compensation.

Dan defined the terms "compensation" and "executive municipal officers" as per state code. He presented a list of officers and their proposed compensation increases, ranging from 0% to the numbers shown on a chart. Dan noted that this was an atypical representation due to the results of a recent salary study. He also mentioned that the fire chief's 0.2% increase was due to his recent appointment and potential for a \$150 incentive as a part-timer.

PUBLIC HEARING to hear comments regarding the Municipal Statutory Officer's Compensation.
Sharon Downey made a motion to open the public hearing regarding the municipal statutory officers' compensation. Rochell Topham seconded the motion. All council members voted in favor.

Mayor Halterman opened the public hearing. Seeing no activity or comments from those present, the council moved to close the hearing.

Sharon Downey made a motion to close the public hearing on the municipal statutory officers' compensation. Rochell Topham seconded the motion. All council members voted in favor.

PUBLIC HEARING to hear comments regarding the proposed annexation of approximately 204.07 acres of real property into Parowan City's incorporated limits, referred to as the AJM Investments LLC Annexation.

David Burton made a motion to open the public hearing to hear comments regarding the AJM Investments LLC annexation. Rochell Topham seconded the motion. All council members voted in favor.

Linda Smith, a 45-year resident of Parowan, approached the microphone. She expressed her concerns about the proposed annexation, stating that while she's not against growth, she felt 80 homes would be more appropriate for the acreage than the proposed 556. Smith raised concerns about the city ignoring fire code D107, which pertains to road access. She urged the council to consider the fire code in their decision-making process.

Rob Bernhardi asked for clarification on whether the property would be developed regardless of annexation. Dan Jessen explained that based on the developer's comments, it seemed the intent was to develop one way or another. The question was whether it would be under a development agreement with the city or under county code and zoning.

Dan Jessen elaborated on the potential impacts if the development proceeded outside city limits, including traffic, use of city streets and parks, and emergency services. He noted that if not annexed, the development would likely have its own private water and sewer systems.

Janelle Zajac spoke in favor of annexation, citing a recent county planning commission meeting where an HOA dispute highlighted the importance of city control over ordinances. She encouraged the council to approve the annexation to maintain control over city ordinances and development standards.

David Burton moved to close the public hearing regarding the AJM annexation. Rochell Topham seconded it. All members voted in favor.

CONSENT AGENDA

Mayor Halterman presented the consent agenda, which included approval of City Council Meeting Minutes from May 29, 2025, approval of Warrant Register for June 12, 2025, and approval of Financial Report for May 2025.

David Burton moved to approve the consent agenda items 5 through 7. Sharon Downey seconded the motion. All members voted in favor.

ACTION AGENDA

Recognition of Parowan City Library Award

This item was tabled to the next meeting to allow the librarian to be present.

Sharon Downey made a motion to table item number 8 to another time. Rochell Topham seconded that. All members voted in favor.

Swearing in of Officer Anderson Humphreys by Chief Addison Adams

Chief Addison Adams introduced Officer Anderson Humphreys, who had previously worked for Enoch for about 10 years. Chief Adams expressed excitement about Officer Humphreys joining the Parowan Police Department, noting that he had been a good fit so far.

Chief Adams then administered the oath of office to Officer Humphreys. After the swearing-in, council members and staff congratulated Officer Humphreys and welcomed him to the department.

Approval of the Certified Tax Rate for FY 2025-26, Resolution 2025-04

Dan Jessen presented the certified tax rate for fiscal year 2025-26. He explained that the rate was 0.002191, which was expected to yield \$895,362 in revenue. Jessen noted that this rate was lower than the previous year's rate of 0.002241, despite a slight increase in revenue due to new growth.

David Burton made a motion to approve the certified tax rate for fiscal year 2025-26, resolution 2025-04. Rochell Topham seconded the motion. A roll call vote was conducted, with all council members voting in favor.

Approval of America 250 Resolution, Resolution 2025-05

Mayor Halterman introduced the America 250 resolution, explaining that it was part of recognizing the 250th anniversary of the United States. She mentioned that the state was asking cities to participate and create resolutions to recognize this event.

The mayor noted that while they hadn't taken a deep dive into planning yet, they would have opportunities at the county, state, and local levels to celebrate in 2026. She also mentioned that a community committee would need to be formed to discuss and plan activities.

David Burton made a motion to approve America 250 resolution, resolution 2025-05. Sharon Downey seconded. A roll call vote was conducted, with all council members voting in favor.

Adopt Fiscal Year 2025-26 Tentative Budget

Dan Jessen presented the fiscal year 2025-26 tentative budget. He explained that a change had been made to the tentative budget due to receiving the final property tax numbers. Dan noted that the

budget was available on the city website and that a physical copy would be available in the office for public review.

He clarified that they were only adopting the tentative budget at this meeting, with a public hearing and final budget adoption to follow at the next meeting.

Rochell Topham moved to adopt the fiscal year 2025-26 tentative budget. Sharon Downey seconded. All members voted in favor.

Set Date for Public Hearing on Fiscal Year 2025-26 Budget

David Burton moved to set the public hearing date on the fiscal year 2025-26 budget for June 26, the next council meeting. Rochell Topham seconded the motion. All members voted in favor.

Mayor Halterman confirmed that the public hearing for the budget would be held on June 26th at 5:30 pm, the same time as the regular council meeting.

Consideration and Possible Approval of AJM Annexation Petition and Agreement

Dallas Buckner, representing the developer, presented an updated proposal for the AJM annexation agreement. He explained that they had modified the park component of the agreement, proposing a trail system along 200 North within the annexed property. This proposal included a 10-foot asphalt trail on the south side, with landscaping and benches at 500-foot intervals. The developer suggested one water meter connection to support the landscaping, which could include xeriscape gravel and other landscaping elements as determined by the city's standards. The proposed trail would be aesthetically pleasing, potentially covering about half a mile and connecting to existing city infrastructure, offering a park-like amenity for the subdivision.

Dallas emphasized that this proposal was an attempt to address the council's request for a park component due to the large scale of the annexation. He mentioned the importance of adding pedestrian amenities in new developments, noting that the trail system would not interfere with residential driveways, which would likely not face 200 North on the south side, thereby avoiding conflicts with pedestrians.

Council members discussed the proposal extensively. Some expressed concern about committing to this plan before the city had finalized its park ordinance, stressing the need for consistency across all annexations. Dan Jessen explained the complexities of the agreement, emphasizing that the vesting paragraph needed to be carefully worded to ensure the city's interests were protected, especially with the park ordinance still under development. There was consensus that the park component should align with the future ordinance to maintain fairness and consistency across different annexations.

After extensive discussion, the council decided to revisit the previous version of the agreement language regarding parks, which had offered to comply with city ordinances in place at the time of subdivision application. Both the city's attorney and the developer's attorney were tasked with reviewing the annexation agreement before the next meeting to ensure it met legal requirements and the council's expectations.

Sharon Downey made a motion to revert to the red line given before and look at the vesting paragraph and bring for a vote next meeting after the attorneys' review and both attorneys have to approve before bringing it back. John Dean seconded the motion. All members voted in favor.

WORK AGENDA

Discussion on Feral Cats Issue

The council continued their discussion on the feral cat issue, which had been brought up by a community member in a previous meeting. Dan Jessen presented research he had done on state code and ordinances from other cities regarding feral cat management.

Dan outlined a potential ordinance that would regulate the feeding of feral animals while supporting lawful community cat management efforts. The ordinance included definitions, feeding restrictions, and enforcement penalties.

Council members expressed mixed opinions on whether to pursue an ordinance. Some felt it was necessary to address the issue, while others were concerned about enforcement challenges and potential unintended consequences.

Mayor Halterman suggested that Dan continue researching the issue and bring back more information at a future meeting.

Reports, Updates, Old Business Follow Up: Elected Officials and Staff

Council members and staff provided various updates:

- Councilmember Topham attended the soft opening of the bike park.
- Councilmember John Dean reported on the tree committee's plans for July 4th activities.
- Councilmember Downey mentioned an upcoming byway highway meeting.
- Councilmember Burton provided updates on the cemetery, planning and zoning meetings, and water board activities.
- Dan Jessen discussed issues with the library's air conditioning, recent power conference insights, chip sealing projects, and progress on water infrastructure funding.
- Mayor Halterman reported on various city projects, including bike park signs, the Old Rock Church brick project, and a new community involvement survey.

Dan Jessen also provided an update on the election filing results, noting that four candidates had filed for two city council seats, and Mayor Halterman was running unopposed for re-election.

Closed Session

There was no closed session for this meeting.

Adjournment

Rochell Topham made a motion to adjourn. Sharon Downey seconded the motion. All members voted in favor. The meeting was adjourned at approximately 7:31 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date Approved: _____

Parowan City
Check Register
All Bank Accounts - 06/05/2025 to 06/23/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Activity Code
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	0.02	15 oz spray	514026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	9.30	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	9.30	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	9.30	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	9.30	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6862608-02	03/11/2025	06/23/2025	9.30	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	688647-00	03/24/2025	06/23/2025	6,263.73	fire flow imp	44073.2 - Construction - non-capital
SCHOLZEN PRODUCTS	39664	688647-00	03/11/2025	06/23/2025	12,376.25	PRV relocation	444073.2 - Construction - non-capital
SCHOLZEN PRODUCTS	39664	690199-100	04/21/2025	06/23/2025	12,108.30	fire flow improvement	444073.2 - Construction - non-capital
SCHOLZEN PRODUCTS	39664	691682-300	06/11/2025	06/23/2025	125.00	elkay solenoid reg	106925 - Pool REPAIRS TO EQUIPME
SCHOLZEN PRODUCTS	39664	6917463-00	06/16/2025	06/23/2025	962.00	3/4 water service	514026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6917463-00	06/16/2025	06/23/2025	235.26	rakes and shovels for old rock	524026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6917463-00	06/16/2025	06/23/2025	300.00	rakes and shovels for old rock	514026 - MAINTENANCE MATERIALS
SCHOLZEN PRODUCTS	39664	6917463-00	06/16/2025	06/23/2025	450.00	rakes and shovels for old rock	107026 - Parks MAINTENANCE MATE
					\$32,867.06		
					\$53,203.96		
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	-0.02	CSC	104328 - Admin TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	14.08	TELEPHONE SPLIT	105728 - Fire TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	28.17	TELEPHONE SPLIT	105828 - P&Z TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	28.17	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	42.25	TELEPHONE SPLIT	104428 - Cemetery TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	70.42	TELEPHONE SPLIT	104128 - Court TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	70.42	TELEPHONE SPLIT	105928 - Leg TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	70.42	TELEPHONE SPLIT	574028 - Visitor TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	105.63	TELEPHONE SPLIT	524028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	105.63	TELEPHONE SPLIT	524128 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	140.84	TELEPHONE SPLIT	104428 - Admin TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	140.84	TELEPHONE SPLIT	105428 - Police TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	225.34	TELEPHONE SPLIT	514028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	366.18	TELEPHONESPLIT	534028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	0.01	Happy house cleaning	104328 - Admin TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	19.12	TELEPHONE SPLIT	105728 - Fire TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	38.23	TELEPHONE SPLIT	105828 - P&Z TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	38.23	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	57.35	TELEPHONE SPLIT	104228 - Court TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	95.58	TELEPHONE SPLIT	104128 - Leg TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84820006202025	06/20/2025	06/23/2025	95.58	TELEPHONE SPLIT	105928 - Visitor TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	95.58	TELEPHONE SPLIT	105728 - Fire TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	95.58	TELEPHONE SPLIT	105828 - P&Z TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	143.37	TELEPHONE SPLIT	108028 - Cemetery TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	143.37	TELEPHONE SPLIT	104228 - Court TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	191.17	TELEPHONE SPLIT	104328 - Admin TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	305.86	TELEPHONE SPLIT	105428 - Police TELEPHONE
SOUTH CENTRAL COMMUNICATI	39665	84949200-052020	05/20/2020	06/23/2025	497.03	TELEPHONE SPLIT	514028 - TELEPHONE
					\$3,320.02		
STATE B OF SOUTHERN UTAH	6042501	PR053025-424	06/05/2025	06/05/2025	2,436.26	Medicare Tax	102221 - FICA PAYABLE
STATE B OF SOUTHERN UTAH	6042501	PR053025-424	06/05/2025	06/05/2025	4,872.99	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA
STATE B OF SOUTHERN UTAH	6042501	PR053025-424	06/05/2025	06/05/2025	10,416.96	Social Security Tax	102221 - FICA PAYABLE
STATE B OF SOUTHERN UTAH	6202501	PR061325-424	06/20/2025	06/20/2025	2,529.64	Medicare Tax	102221 - FICA PAYABLE
STATE B OF SOUTHERN UTAH	6202501	PR061325-424	06/20/2025	06/20/2025	5,274.15	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA
STATE B OF SOUTHERN UTAH	6202501	PR061325-424	06/20/2025	06/20/2025	10,816.36	Social Security Tax	102221 - FICA PAYABLE
STATE B OF SOUTHERN UTAH	6202501	PR063025-424	06/20/2025	06/20/2025	100.00	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA

Parowan City
Check Register
All Bank Accounts - 06/05/2025 to 06/23/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE B OF SOUTHERN UTAH	6202501	PR063025-424	06/12/2025	06/12/2025	132.06	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	6202501	PR063025-424	06/12/2025	06/12/2025	564.74	Social Security Tax	102221 - FICA PAYABLE	
					\$19,416.95			
STATEWIDE EQUIPMENT RENTAL	39649	1018-1	04/24/2025	06/17/2025	\$37,143.16		444073.2 - Construction - non-capital	
STATEWIDE EQUIPMENT RENTAL	39649	1019-1	04/23/2025	06/17/2025	12,500.00	CAT DTE May rental	444073.2 - Construction - non-capital	
STATEWIDE EQUIPMENT RENTAL	39649	1023-1	05/13/2025	06/17/2025	5,336.00	LG R-856-01 rental Breakwater	106157 - Class C EQUIPMENT RENTAL	
					2,600.00	LG R-905-01 mini ex rental 200 s project		
					\$20,436.00			
THOMAS, DENISE ANN	39657	RFD 100001698.	06/10/2025	06/19/2025	6.14	Deposit Refund: 100001698 - THOMAS, DENISE A	532135 - CUSTOMER DEPOSITS	
					\$6.14			
WAXIE SANITARY SUPPLY	39666	83095184	03/12/2025	06/23/2025	1,489.45	trash and paper	107026 - Parks MAINTENANCE MATE	
ZIONS FIRST NATIONAL BANK	39650	6926637A	06/15/2025	06/17/2025	\$1,489.45			
					\$1,965.00	Jun 2025 2014 Elec Bond Payment		
					\$296,542.72			

Parowan City
Check Register
All Bank Accounts 05/05/00

All Bank Accounts - 06/05/2025 to 06/23/2025

Parowan City
Check Register
All Bank Accounts - 06/05/2025 to 06/23/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE B OF SOUTHERN UTAH	6202501	PR063025-424	06/20/2025	06/20/2025	132.06	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	6202501	PR063025-424	06/20/2025	06/20/2025	564.74	Social Security Tax	102221 - FICA PAYABLE	
					\$19,416.95			
STATEWIDE EQUIPMENT RENTAL	39649	1018-1	04/24/2025	06/17/2025	\$37,143.16			
STATEWIDE EQUIPMENT RENTAL	39649	1019-1	04/23/2025	06/17/2025	12,500.00	CAT DTE May rental	444073.2 - Construction - non-capital	
STATEWIDE EQUIPMENT RENTAL	39649	1023-1	05/30/2025	06/17/2025	5,336.00	LG R-856-01 rental Breakwater	444073.2 - Construction - non-capital	
					2,600.00	LG R-9051-01 mini ex rental 200 s project	106157 - Class C EQUIPMENT RENTA	
					\$20,436.00			
THOMAS, DENISE ANN	39657	RFD 100001698.	06/10/2025	06/19/2025	6.14	Deposit Refund: 100001698 - THOMAS, DENISE A	532135 - CUSTOMER DEPOSITS	
WAXIE SANITARY SUPPLY	39666	83095184	03/12/2025	06/23/2025	\$6.14		107026 - Parks MAINTENANCE MATE	
ZIONS FIRST NATIONAL BANK	39650	6926637A	06/15/2025	06/17/2025	1,489.45	trash and paper	531581 - Zions Clearing	
					\$1,489.45			
					1,965.00	Jun 2025 2014 Elec Bond Payment		
					\$1,965.00			
					\$296,542.72			



NOTICE OF CERTIFICATION OF PETITION FOR ANNEXATION

Pursuant to Section 10-2-405(2)(c)(i), U.C.A., Parowan City, Utah, hereby gives notice as follows:

1. On May 13, 2024, a notice of intent to file a petition for the annexation of real property was filed with the city of Parowan.
2. On June 11, 2024, the petition for annexation was filed with Parowan City.
3. On June 13, 2024, Parowan City Council accepted the Petition to be further considered and authorized the Petition to be certified by City Staff.
4. On July 13, 2024, Parowan City Staff, with the assistance of the city's attorney, certified that the Petition meets the requirements of Utah State Law and notice is hereby provided to the Parowan City Council, AJM Investments (contact sponsor), and the Iron County Commission.
5. The area proposed for annexation in the petition is described as follows:

A TRACT OF LAND BEING LOTS 2 AND 3 LOCATED IN SECTION 18, TOWNSHIP 34 SOUTH, RANGE 8 WEST, SALT LAKE BASE AND MERIDIAN TOGETHER WITH THE SE1/4NE1/4, NE1/4SE1/4, SE1/4SE1/4 OF SECTION 13, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE AND MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

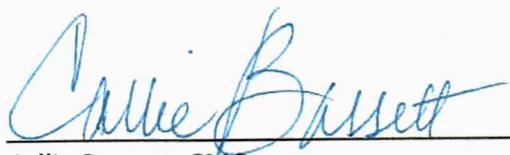
COMMENCING AT THE NORTHEAST CORNER OF SECTION 13 AND NORTHWEST CORNER OF SECTION 18 LOCATED ON THE COMMON RANGE LINE; THENCE S00°09'58"W ALONG SAID DocuSign Envelope ID: 1D304636-ED19-4EOF-A9C9-31A77914B97B (Petition for Annexation - Petitioners: _AJM INVESTMENT LLC_) Page 1of 4 RANGE LINE 1,331.25 FEET TO THE POINT OF BEGINNING BEING THE NORTHWEST CORNER OF LOT 2; THENCE DEPARTING SAID LINE N89°57'26"E 1,343.30 FEET TO THE NORTHEAST CORNER OF LOT 2; THENCE S00°09'58"W 1,331.29 FEET TO THE SOUTHEAST CORNER OF LOT 2; THENCE S00°11'43"W ALONG THE EAST LINE OF LOT 3 1,320.00 FEET TO THE SOUTHEAST CORNER OF LOT 3 ; THENCE S89°57'32"W ALONG THE SOUTH LINE OF LOT 3 1,343.30 FEET TO THE SOUTHWEST CORNER OF LOT 3 BEING ON THE COMMON RANGE LINE; THENCE S00°11'43"W ALONG SAID RANGE LINE 1,289.52 FEET TO THE SOUTH COMMON CORNER OF SECTION 13 AND 18; THENCE S89°54'12"W ALONG THE SOUTH SECTION LINE OF SECTION 13 1,354.55 FEET TO THE SE1/16TH CORNER; THENCE N00°18'55"E ALONG THE 1/16TH LINE 2,621.76 FEET TO THE CE1/16TH CORNER ; THENCE N00°17'39"E ALONG THE 16TH LINE 1,328.56 FEET TO THE E1/16TH CORNER; THENCE S89°41'32"E ALONG THE 1/16TH LINE 1,346.06 FEET TO THE POINT OF BEGINNING.

CONTAINING 204.07 ACRES, MORE OR LESS

6. The complete Annexation Petition is available for inspection and copying at the Parowan City Recorder's Office, 35 N. 100 E., Parowan, Utah, Monday through Thursday between the hours of 9:00 a.m. and 4:30 p.m. and Friday from 9:00 a.m. to 12:00 p.m.
7. Parowan City may grant the Petition and annex the above-described area unless a written lawful protest to the Annexation Petition is filed with the Iron County Clerk, P.O. Box 429, Parowan, UT, 84761, c/o Jon Whittaker, or delivered to the Iron County Clerk's Office located at 68 South 100 East, Parowan, Utah, 84761. A copy of the protest must also be delivered to the Parowan City Recorder at the address noted above on the same date that the protest is filed with the Iron County Clerk. Any protest must be filed as herein state by not later than August 12, 2024.
8. The area proposed for annexation to Parowan City will also automatically be annexed to have Parowan City provide fire protection, and emergency services or law enforcement services, as applicable.
9. The properties proposed for annexation to Parowan City will automatically be withdrawn from Iron County providing fire protection, and emergency services or law enforcement services, as applicable.

Please see the attached annexation plat.

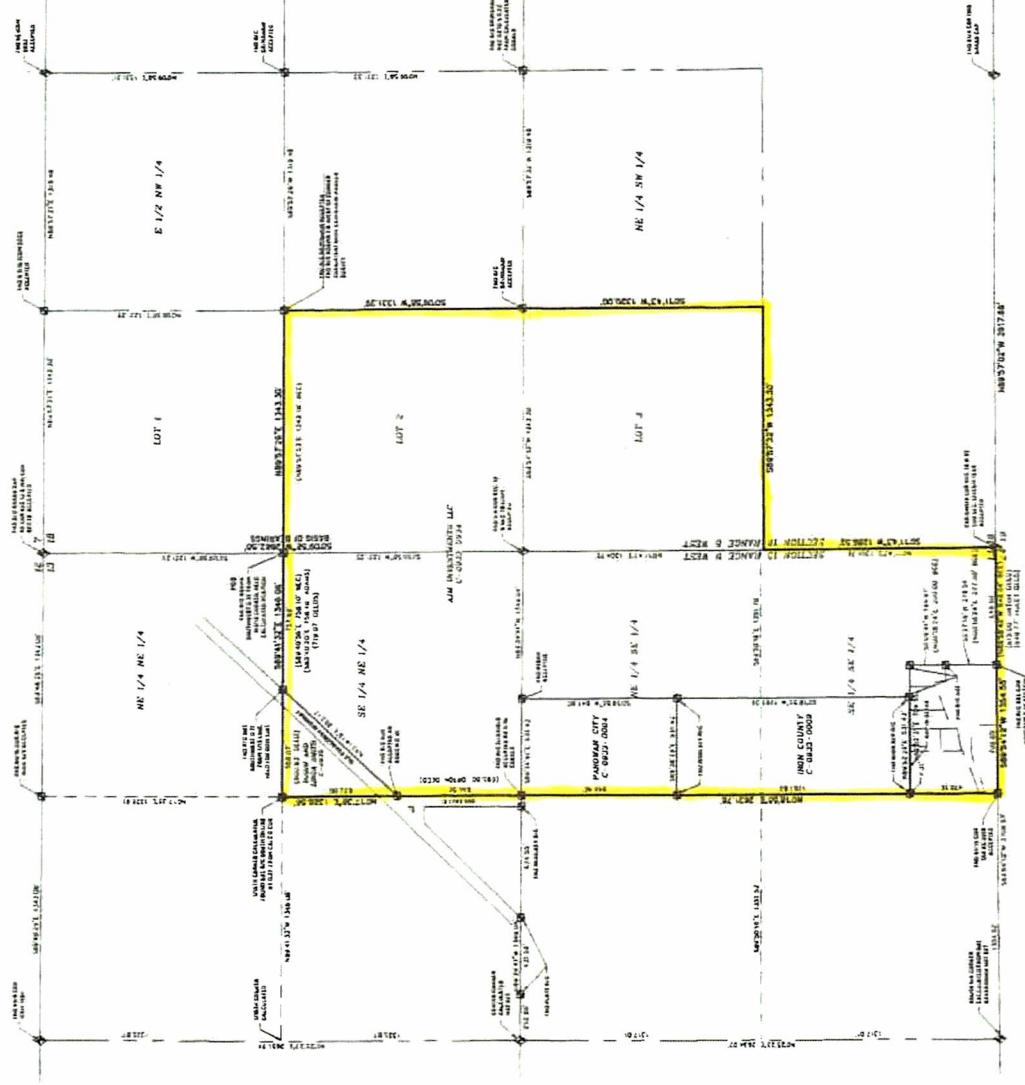
Dated this 15th day of July, 2024.



Callie Bassett, CMC
Parowan City Recorder

ANNEXATION PLAT/RECORD OF SURVEY FOR AJM INVESTMENTS LLC

SCALE IN FEET



GO CIVIL
ENGINEERING

ZONING & MASTER PLANNED IMPROVEMENTS ANNEXATION AGREEMENT MAP

LOCATED IN SECTION 13, T34S, R9W & SECTION 18, T34S, R8W SLBGM

LEGEND

1/4 ACRE LOTS (ZONED R-1)
TWIN HOMES (ZONED R-2)

ANNEXATION/ZONING NOTES



A scale bar indicating a distance of 200 feet. It features a horizontal line with tick marks at 0 and 200, and a checkered pattern in the center.

11 X 17 SHEETS ARE NOT TO SCALE

Digitized by srujanika@gmail.com



TECHNICAL MEMORANDUM

TO: Dalla Buckner, P.E.
COPIES: Dan Jessen
FROM: Aaron Anderson, P.E.
DATE: 1/7/2025, Updated 2/19/2025
SUBJECT: Parowan Annexation Water and Sewer Evaluation
JOB NO.: 847-24-01

INTRODUCTION/PURPOSE

Go Civil Engineering (Go Civil) represents the developer (AJM Investments, LLC) of a new proposed annexation area east of Parowan City. The proposed annexation covers approximately 170 acres of undeveloped land and includes a proposed 555 new units to be developed. The developer intends to annex into the city and connect to/utilize the existing potable water and sewer collection system to service the new users. Bowen Collins & Associates (BC&A) recently completed a master plan update for the city's potable water and sewer collection/treatment systems. As part of the master plan update, BC&A developed updated hydraulic computer models for the potable water and sewer collection systems. Go Civil and AJM Investments requested assistance from BC&A to model the proposed utilities and demands associated with the annexation to determine the expected impact of the new development on the city's existing infrastructure. This technical memorandum summarizes the work performed by Bowen Collins & Associates. Note that the modeling carried out in this analysis represents a "skeleton" of the system that follows the general alignment of the major roadway through the annexation area. If the actual proposed development differs significantly from what is included in the model, the results of this study may need to be revisited.

It should be noted that this general area east of Parowan City was included as an area of new growth in the most recent master plan updates. The assumptions made at the time of the master plan update regarding the growth and demands from this area are similar to those that have been recently provided by Go Civil.

SUMMARY OF PROPOSED ANNEXATION

Figure 1 shown on the following page depicts the proposed zoning and densities for the new annexation area. Figure 1 was provided by Go Civil.

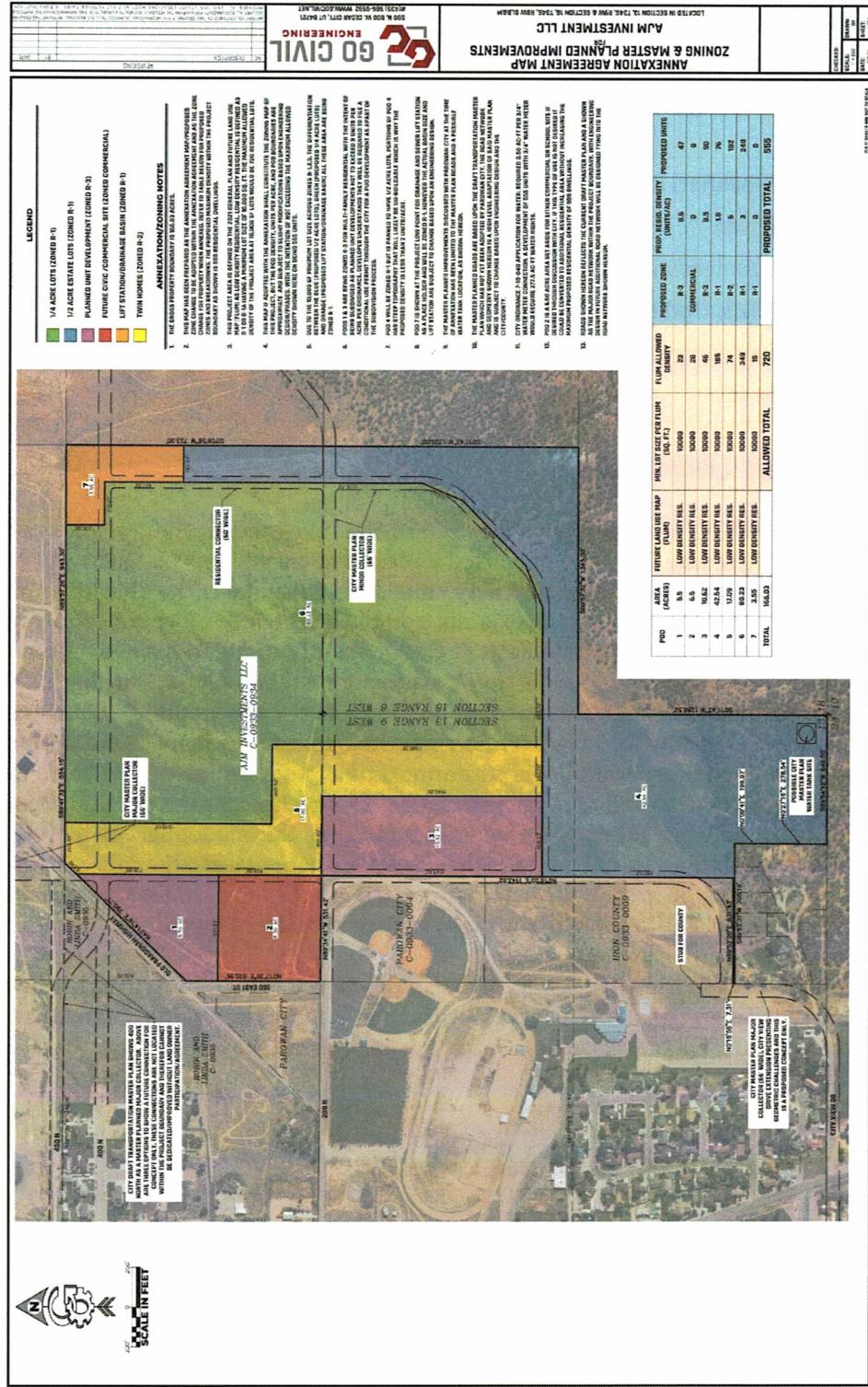


Figure 1. *Proposed Annexation Area*

Table 1 shown below provides a summary of the proposed units to be developed within the annexation area.

Table 1
Zoning/Density Summary

POD	Area (Acres)	Future Land Use Map (FLUM)	Minimum Lot Size (sq ft)	FLUM Allowed Density	Proposed Zone	Proposed Residential Density (Units/Acre)	Proposed Units
1	5.5	Low Density Residential	10,000	23	R-3	8.6	47
2*	6.5	Low Density Residential	10,000	28	Commercial	0	0
3	10.62	Low Density Residential	10,000	46	R-3	8.5	90
4	42.54	Low Density Residential	10,000	185	R-1	1.8	76
5	17.09	Low Density Residential	10,000	74	R-2	6	102
6	80.23	Low Density Residential	10,000	349	R-1	3	240
7	3.55	Low Density Residential	10,000	15	R-1	0	0
Total	166.03		Allowed Total	720			555

*Area 2 in this report and analysis is shown as commercial. However, for the purposes of this report this area as well as any demands associated with it will be excluded from analysis as its ultimate purpose is not yet determined. Once the use of this area has been determined, additional analysis is recommended to confirm that its impact on the system does not create the need for additional improvements.

PROJECTED WATER DEMAND AND SEWER PRODUCTION

Utilizing the densities and overall quantity of development shown in Table 1 in conjunction with the level of service required per Equivalent Residential Unit (ERU) for potable water and sewer service as defined in the current master plans, the following are the calculated water demands and sewer demands for the annexation area (not including the commercial area that has a use that has not been determined).

Potable Water

Average Annual Demand

555 Units x 0.5 acre-feet/year = **277.5 acre-feet/year = 247,736 gallons/day**

Peak Day Demand

555 Units x 1,033 gal/day/ERC = **573,315 gallons/day**

Peak Hour Demand

573,315 gallons/day x 2.0 = **1,146,630 gallons/day = 797 gallons/minute**

Equalization Storage Requirements

555 Units x 449 gallons per ERC = **249,195 gallons**

Equalization Storage Requirements

555 Units x 112 gal/day/ERC = **62,160 gallons per day**

Fire Flow Storage Requirements

1,500 gpm x 2 hour duration = **180,000 gallons**

Sewer

Daily Domestic Flow

555 (Total Residential Units) X 132.3 gpd (Flow per ERU) = **73,427 gpd (Estimated Domestic Flow)**

Daily Infiltration

555 (Total Residential Units) X 3.7 gpd (Infiltration per ERU) =
2,054 gpd (Estimated Flow from Infiltration)

Total Daily Added Flow

73,427 gpd (Estimated Domestic Flow) + 2,054 gpd (Estimated Flow from Infiltration)=
75,481 gpd (Total Added Flow)

Total Peak Sewer Flow

73,427 gpd x 2.5 (peaking factor) = 183,568 gpd + 2,054 gpd = 185,622 gpd = **129 gallons/minute**

MODELING RESULTS - WATER

The potable water system was modeled using the InfoWater software package from Bentley. The full proposed annexation was modeled in conjunction with both existing and future demands in the existing areas of Parowan City. The results of both simulations were very similar, so this report documents the modeling results of the proposed annexation connected to the existing system.

Per Utah Administrative Code R309-105, the minimum pressures that the distribution system needs to maintain are:

- 40 psi during peak day demand
- 30 psi during peak hour demand
- 20 psi during peak day demand with fire flow

Peak Day Demand

Figure 2 shows the peak day demand pressures in the annexation area with 3 connections made to the Parowan City water system. As shown in the figure, the majority of the annexation area is shown to have pressures exceeding 40 psi under peak day demand conditions. However, as the elevation begins to climb along the south/south east side of the development, pressures begin to drop below the required minimums. Based on the model results, homes located above approximately 6,040' elevation will be difficult to service.

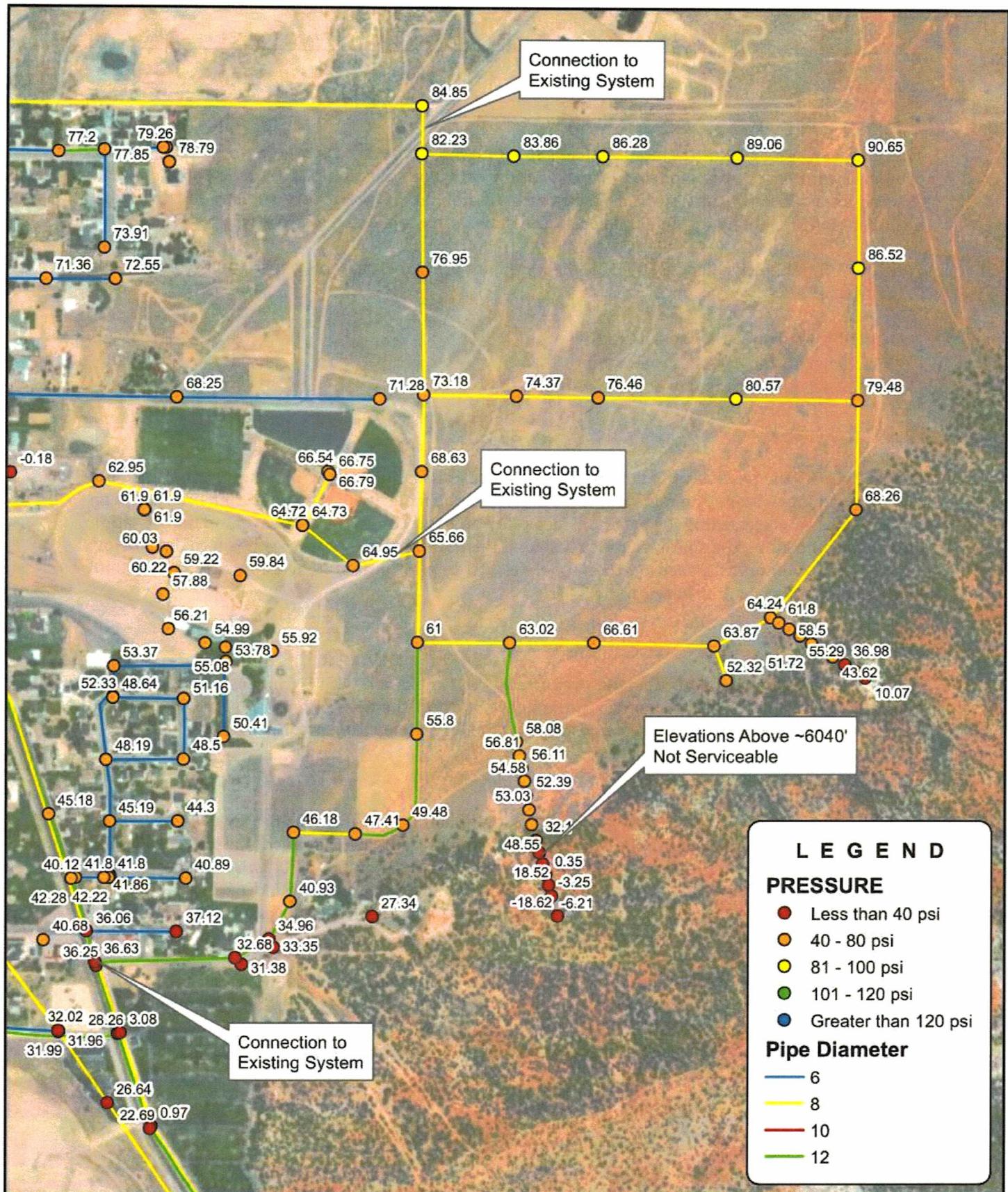
Peak Hour Demand

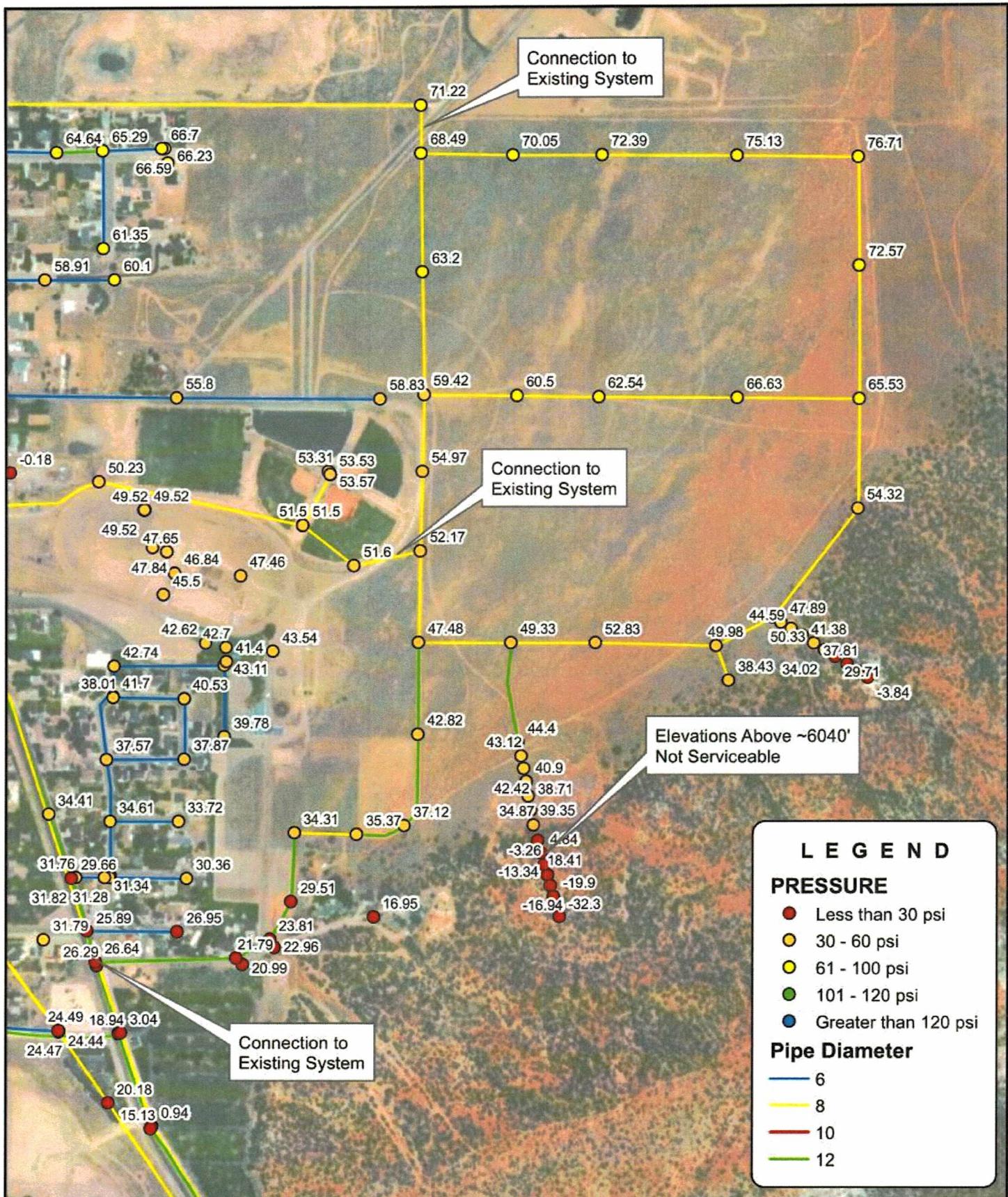
Figure 3 shows the peak hour demand pressure in the annexation with 3 connections made to the Parowan City water system. As shown in the figure, most of the development is serviceable under peak hour conditions (30 psi or greater) except for the higher elevation areas previously mentioned.

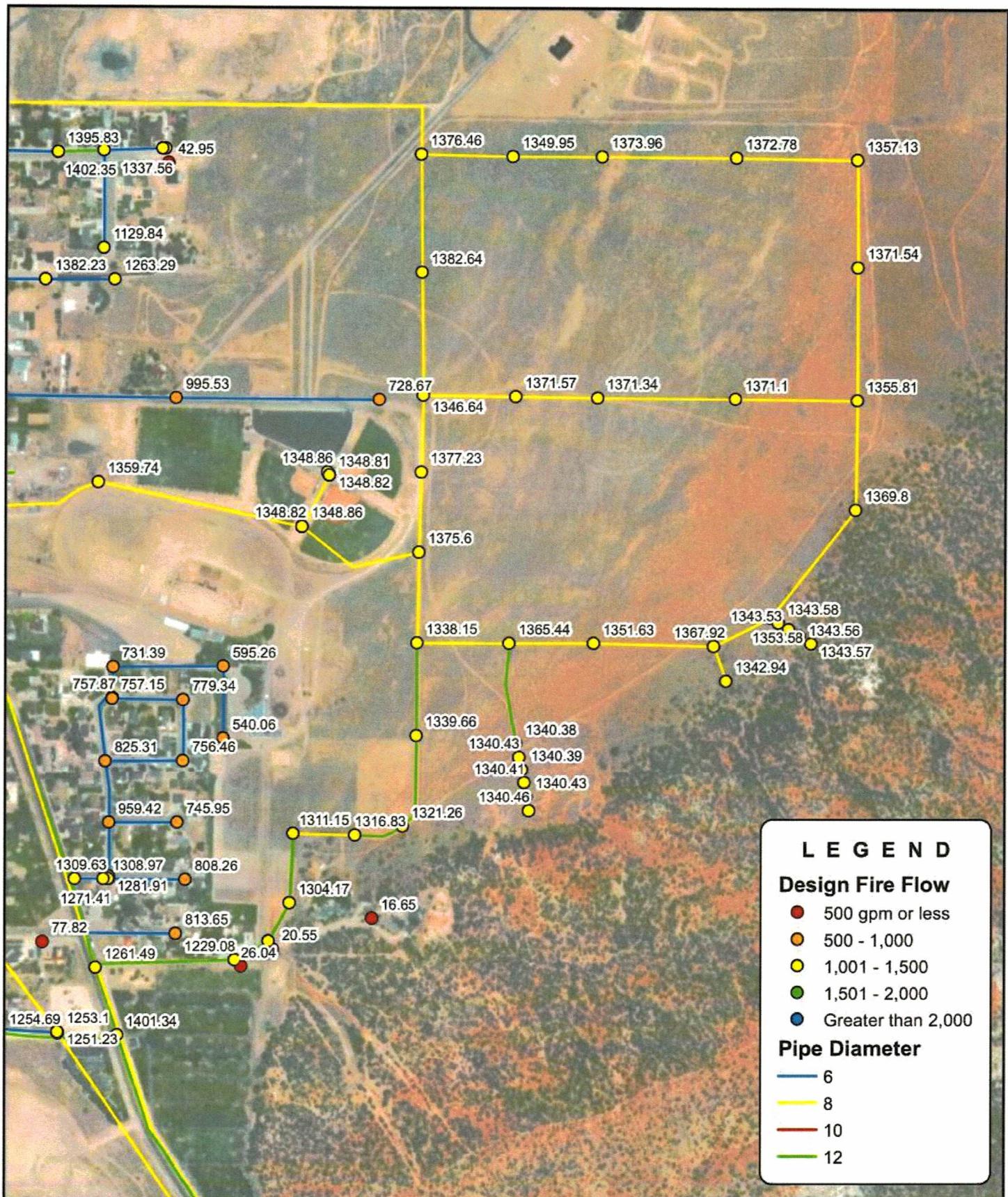
Peak Day Demand with Fire Flow

The city's standard for fire flow capacity at a given point in the system 1,500 gpm. Figure 4 shows the results of the fire flow analysis on the system. The fire flow simulation uses a "critical node" approach to calculate an available fire flow at a model node while still maintaining 20 psi in the distribution system. As shown in Figure 4, expected fire flows in the annexation area around 1,300 – 1,350 gpm. This does not meet the city's current standard, so the local fire authority will need to be consulted as to whether these conditions are acceptable.

Figure 5 simulates the fire flow results for the system with the addition of a new storage tank located at the south end of the annexation area (see Figure 1). As shown in the photo, having the additional tank near the development significantly improves the available fire flow for the system. The tank is set at the same base elevation as the city's other storage tanks (El. 6158').

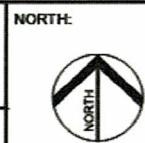






Peak Day Demand with
Fire Flow

GO CIVIL
PAROWAN ANNEXATION

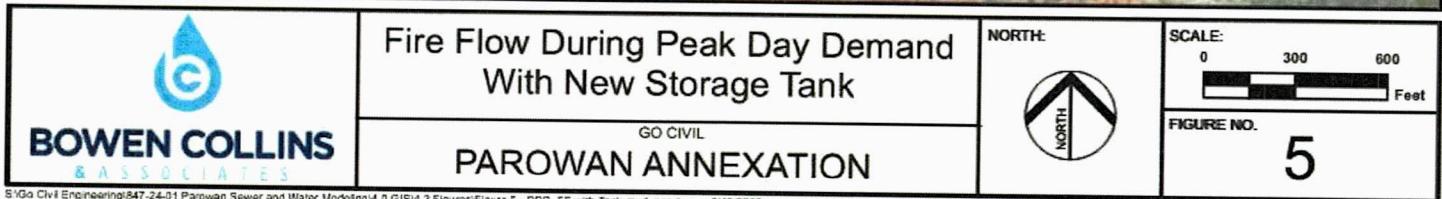
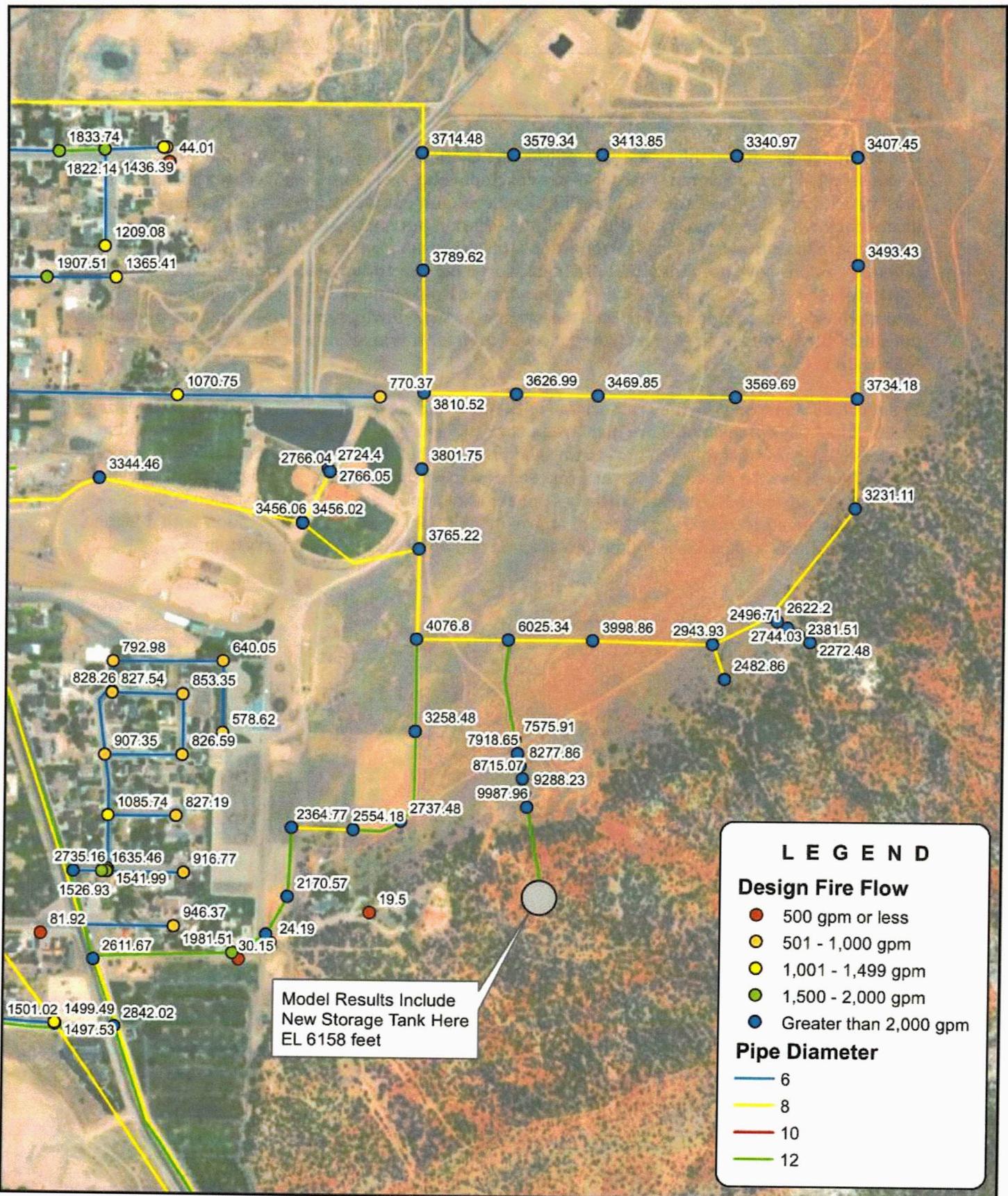


NORTH

SCALE:
0 300 600
Feet

FIGURE NO.

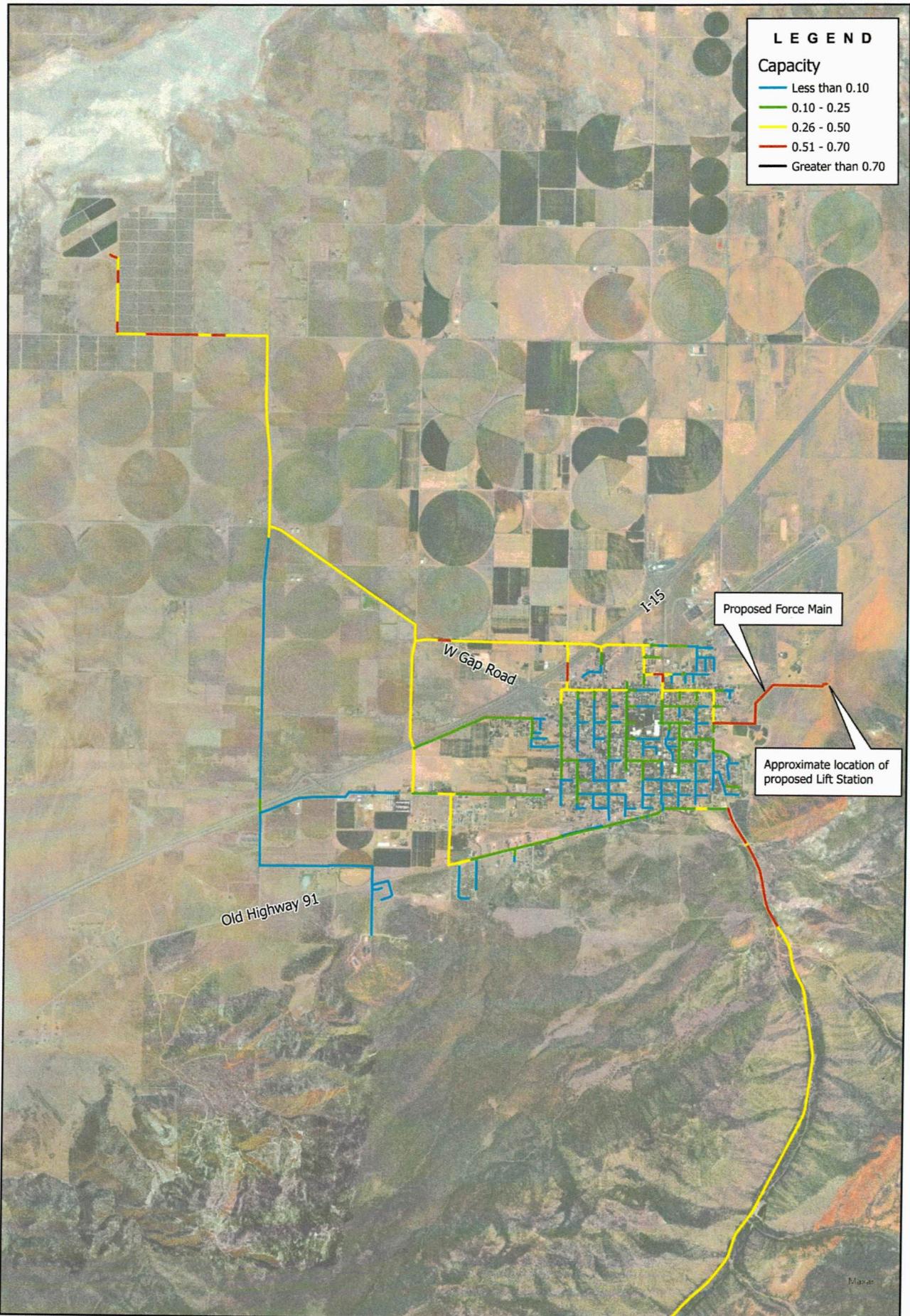
4



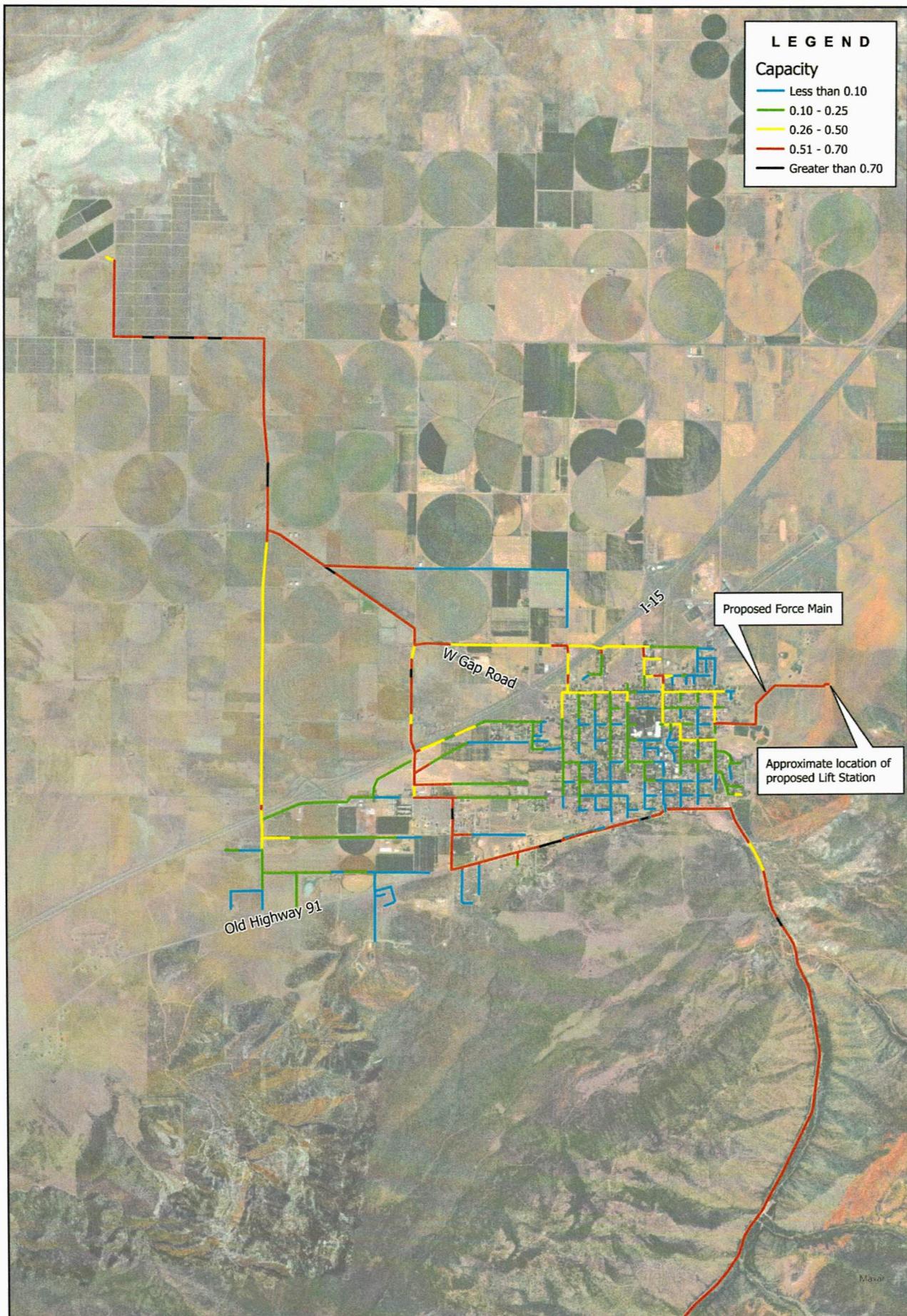
MODELING RESULTS - SEWER

Due to the topography of the area, the proposed annexation will be serviced by a new lift station to be constructed on the northeast corner of the development (see Figure 1). It has been assumed that most or all flows from the annexation will be collected and pumped from this lift station. Through discussions with Parowan City and Go Civil, the location at which the lift station force main will connect into the Parowan City sewer collection system has not been finalized at this point, but a few different options have been identified. To be conservative, the option that would impact the largest portion of the system (i.e. tying into the system where it would impact the most length of sewer pipe) was modeled. Other options tying into the system further downstream would impact a smaller portion of the system. The assumed point of connection for this analysis is at the intersection of 200 N and 300 E.

The results of inserting the flows associated with the proposed development into both the existing and buildout conditions model are displayed below in Figures 6 and 7, respectively. The results of this modeling show that the both the existing and proposed buildout sewer system are able to handle the additional flows associated with the proposed development without additional upgrades beyond what has already been identified in the city's updated sewer master plan. The lift station in the model has been assumed to have a peak flow of approximately 270 gpm. If a pump station with a higher peak flow value is to be used, it will be necessary to reanalyze the effect on the system.



 BOWEN COLLINS <small>& ASSOCIATES</small>	Go Civil Engineering PAROWAN SEWER AND WATER MODELING	EXISTING CONDITIONS	NORTH: 	SCALE: 0 1,500 3,000 Feet FIGURE NO. 6
---	---	----------------------------	---	---



BOWEN COLLINS & ASSOCIATES	Go Civil Engineering PAROWAN SEWER AND WATER MODELING	BUILDOUT CONDITIONS	NORTH: 	SCALE: 0 1,500 3,000 Feet FIGURE NO. 7
---	---	----------------------------	------------	---

CONCLUSIONS

Modeling results have indicated the following regarding the impact of the proposed annexation on the city's potable water and sewer collection systems:

Potable Water System

- The majority of the proposed annexation is serviceable under peak day and peak hour demands. Elevations above approximately 6,040 feet in elevation will likely not be serviceable (i.e. will not be State minimum pressure requirements).
- It is recommended that a minimum of 3 connections be made from the existing Parowan water system to the proposed annexation. This will provide valuable system looping and help ensure that at least 2 connections are active if one needs to go down for repairs.
- Modeled fire flow capacity throughout most of the development is close to the city's standard, but does not meet the requirement of 1,500 gpm. The local fire authority will need to make a determination as to whether this is acceptable or not. Constructing a new water tank near the subdivision would correct this deficiency.

Sewer Collection System

- The projected sewer flow from the proposed annexation is not anticipated to require any additional upgrades to the sewer collection system beyond what was already identified in the city's updated sewer master plan.

ORDINANCE NO. 2025-12

AN ORDINANCE CONCERNING THE AJM INVESTMENTS LLC ANNEXATION
INCLUDING PARCELS: C-0933-0934-0000 CONTAINING 162.73 ACRES, C-0933-0001-0000 CONTAINING
1.8 ACRES, C-0933-0001-0004 CONTAINING .99 ACRES, C-0933-0011-0000 CONTAINING 2.83 ACRES,
C-0935-0000-0000 CONTAINING 4.3 ACRES, C-0933-0004-0000 CONTAINING 10.35 ACRES,
C-0933-0008-0000 CONTAINING 0.753 ACRES, C-0933-0010-0000 CONTAINING 1.33 ACRES, AND
C-0933-0009-0000 CONTAINING 15.68 ACRES. TOTALING 204.07 ACRES

ORDINANCE DATED JUNE 26, 2025

WHEREAS, a majority of the owners of certain real property described below, desire to annex such real property to Parowan City, Utah, said owners being the owners of at least one-third (1/3) in value of said real property as shown by the last assessment roll; and

WHEREAS, said real property consists of approximately 204.07 acres and lies contiguous to the corporate boundaries of Parowan City, Utah and covers a majority of the private land area with the area proposed for annexation; and

WHEREAS, said Petitioners and owners have caused to be filed an executed petition with the City Recorder together with an accurate legal description and plat of the real property which was made under the supervision of a licensed surveyor and which is located within the area proposed for annexation; and

WHEREAS, Parowan City Council accepted the petition for annexation; and within 30 days the City Recorder, with the assistance of the City Attorney, reviewed the petition and certified that the petition meets the requirements for annexation as provided by Utah State Law (Subsections §10-2-403(2), (3), and (4)); and

WHEREAS, a copy of the Petition was provided to Iron County Clerk;

WHEREAS, the annexation does not create an island or larger peninsula than what was previously created and, as such, was approved by Iron County;

WHEREAS, notice was posted within the area proposed for annexation and the unincorporated area within ½ mile of the area proposed for annexation, beginning no later than 10 days after receipt of the notice of certification, where it was most likely to give notice to the residents within, and on the Utah Public Notice Website, as provided by Utah State Law (Subsection § 10-2-406(1)(a) and (b)); and

WHEREAS, within 20 days of receipt of the notice of certification, written notices were mailed to the affected entities, and posted on the Parowan City Website, as proved by Utah State Law (Subsection §10-2-406(c) and (d)); and

WHEREAS, no qualified protests to the annexation petition were initially filed during the period specified; and

WHEREAS, the Petitioners have agreed to be bound to the terms of the annexation agreement dated, June 26, 2025, as a condition of passing this annexation ordinance; and

NOW, THEREFORE, pursuant to Subsection §10-2-4, Utah Code Annotated, the City Council of Parowan City, Utah, hereby adopts and passes the following:

BE IT ORDAINED BY THE CITY COUNCIL OF PAROWAN, UTAH AS FOLLOWS:

ORDINANCE ANNEXING CERTAIN REAL PROPERTY AND EXTENDING THE CORPORATE LIMITS OF PAROWAN, UTAH.

1. The real property more particularly described in Paragraph 2 below, is hereby annexed to Parowan City, Utah, and the corporate limits of Parowan, Utah, are hereby extended accordingly.
2. The real property which is the subject of this Ordinance is described as follows:
A TRACT OF LAND BEING LOTS 2 AND 3 LOCATED IN SECTION 18, TOWNSHIP 34 SOUTH, RANGE 8 WEST, SALT LAKE BASE AND MERIDIAN TOGETHER WITH THE SE1/4NE1/4, NE1/4SE1/4, SE1/4SE1/4 OF SECTION 13, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE AND MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT THE NORTHEAST CORNER OF SECTION 13 AND NORTHWEST CORNER OF SECTION 18 LOCATED ON THE COMMON RANGE LINE; THENCE S00°09'58"W ALONG SAID DocuSign Envelope ID: 1D304636-ED19-4E0F-A9C9-31A77914B97B (Petition for Annexation - Petitioners: AJM INVESTMENT LLC) Page 1 of 4 RANGE LINE 1,331.25 FEET TO THE POINT OF BEGINNING BEING THE NORTHWEST CORNER OF LOT 2; THENCE DEPARTING SAID LINE N89°57'26"E 1,343.30 FEET TO THE NORTHEAST CORNER OF LOT 2; THENCE S00°09'58"W 1,331.29 FEET TO THE SOUTHEAST CORNER OF LOT 2; THENCE S00°11'43"W ALONG THE EAST LINE OF LOT 3 1,320.00 FEET TO THE SOUTHEAST CORNER OF LOT 3 ; THENCE S89°57'32"W ALONG THE SOUTH LINE OF LOT 3 1,343.30 FEET TO THE SOUTHWEST CORNER OF LOT 3 BEING ON THE COMMON RANGE LINE; THENCE S00°11'43"W ALONG SAID RANGE LINE 1,289.52 FEET TO THE SOUTH COMMON CORNER OF SECTION 13 AND 18; THENCE S89°54'12"W ALONG THE SOUTH SECTION LINE OF SECTION 13 1,354.55 FEET TO THE SE1/16TH CORNER; THENCE N00°18'55"E ALONG THE 1/16TH LINE 2,621.76 FEET TO THE CE1/16TH CORNER ; THENCE N00°17'39"E ALONG THE 16TH LINE 1,328.56 FEET TO THE E1/16TH CORNER; THENCE S89°41'32"E ALONG THE 1/16TH LINE 1,346.06 FEET TO THE POINT OF BEGINNING.

CONTAINING 204.07 ACRES, MORE OR LESS

3. The zoning map of Parowan City shall be amended to include the real property described above in Paragraph 2.
4. The real property, described in Paragraph 2 above, shall be classified as being Single-Family Residential (R-1) and Multiple-Family Residential (R-2) in accordance with the provision of PCMC 15.24 "Zoning Districts" and Section 10-9a-505, Utah Code Annotated, 1953, as amended.
5. A certified copy of the Ordinance and an original plat setting forth the property so annexed shall be filed with the County Recorder of Iron County, Utah, by the City Recorder.

PASSED AND ADOPTED by the City Council and Mayor of the city of Parowan, Iron County, State of Utah, the 26th day of June 2025.

PAROWAN CITY CORPORATION

Mollie Halterman, Mayor

VOTING:

Councilmember David Burton
Councilmember John Dean
Councilmember Sharon Downey
Councilmember David Harris
Councilmember Rochell Topham

	AYE	NAY	ABSTAIN	ABSENT
Councilmember David Burton	—	—	—	—
Councilmember John Dean	—	—	—	—
Councilmember Sharon Downey	—	—	—	—
Councilmember David Harris	—	—	—	—
Councilmember Rochell Topham	—	—	—	—

Attested by:

Callie Bassett, City Recorder

Exhibit A

PAROWAN CITY NET METERING POLICY

Effective Date: July 1, 2019

Net metering is a billing arrangement where residential and business customers who produce their own energy from renewable sources can get a credit on their electric bills at the wholesale rate for the extra energy that flows back onto our distribution system.

A-1: Availability:

Parowan City (“City”) desires to encourage the use of Renewable Resources with Parowan City Electric Customers (“Customer”) by making available a meter capable of providing the necessary accounting to allow the Customer to displace electric energy otherwise purchased from the City or to provide electric energy to the City (“Net Meter”). The Net Meter will be available to any electric Customer connected to Parowan City’s electric distribution system provided that the Customer installs a solar, wind, or other City-approved renewable generation resource (“Renewable Resource”) on the Customer’s side of the meter, subject to the Application Provisions.

Parowan City desires to set a cap of 500 installed kilowatts (KW) of Renewable Resources allowed to connect to the City distribution system after which applications for connection will no longer be accepted.

Parowan City also desires to set a cap of 5 KW of installed resource for residential customers with a 200 amp or less rated service panel, and 10 KW of installed resource for residential customers with a service panel rated between 201 and 400 amps.

For business or commercial customer’s the maximum allowed installed KW of Renewable Resource will be based on the average KW of the previous 12 months as read by Parowan City’s meter. With the maximum installed resource being 10 KW.

A-2: Application Provisions:

A.

1. The Customer must contact Parowan City Power Representative to schedule a Renewable Resource orientation class and site inspection.
2. The Customer must make an application (Exhibit B) to Parowan City and receive approval from the City before installing an interconnected Renewable Resource on their property.
3. The Customer must obtain approval from the Historical Preservation Committee, if renewable resource is located within the jurisdictional boundary of the Parowan Historical Preservation District.
4. The Customer must obtain a building permit for Parowan City issued by the Iron County Building department and supply all information requested by Iron County Building Department.

Parowan City may withhold approval if for any reason the requested interconnection would result in a negative monetary or physical impact on the City's electrical system. The City may approve the agreement if there is no physical negative impact, but may freeze or terminate the rebate portion of this agreement at any time if it is determined to have an adverse monetary impact.

B.

By accepting this Net Metering Policy, the Customer hereby agrees to the following provisions:

1. The monthly electrical output of the Renewable Resource shall not be greater than 120% of the historical maximum monthly energy consumption the location of the Renewable Resource.
2. A Renewable Resource installed by the Customer shall include, at the Customer's expense, all equipment necessary to meet applicable safety, power quality and interconnection requirements established by the National Electric Code (NEC), National Electric Safety Code (NESC) and shall be manufactured and installed to interconnection standards that meet or exceed the Institute of Electrical and Electronics Engineers, Inc. ("IEEE") standard 1547 for Interconnecting Distributed Resource with Electric Power Systems and Underwriters Laboratories Inc. ("UL") standard 1741, Inverters, Converters and Controllers for use in Independent Power Systems.
3. The Customer shall be required to install a manual disconnect that is within 5 feet of the meter location, readily accessible by City personnel and outside of any fenced in area. The disconnect switch shall be lockable and shall be labeled as "Generation Disconnect or Solar PV Disconnect".
4. The City shall install and maintain a new revenue meter for the Customer, at the Customer's expense. In addition, any subsequent revenue meter change necessitated by the Customer, whether because of a decision to stop Net Metering or for any other reason, shall be an expense billed to the Customer at the applicable service rates.
5. By accepting this agreement the Customer releases to the City all renewable energy credits (RECs), solar renewable-energy credits (S-RECs) or other renewable attributes as appropriate based on actual on-site electric generation from the Renewable Resource.
6. The Customer will comply with all City service and utility billing requirements, including payments for applicable monthly electrical base rates and other utility billings, fees and taxes.
7. The Customer will comply with all installation requirements of the city and all building and electric codes of Iron County Building Department.
8. The Customer's facility used for Net Metering shall be equipped with metering equipment, which can measure the flow of electricity in both directions. For residential customer facilities less than 10 kilowatts (kW) in rated capacity, this shall be

accomplished through the use of a single, bi-directional electric revenue meter.

9. The City shall make Net Metering available to eligible customers on a first-come, first-served basis. Single or multiple Net Metering connections to a City owned transformer, which create an imbalance that exceeds 20% of the nameplate, rating may be denied at the City's discretion or, if approved may require system upgrades including additional transformers or other system upgrades at the Customer's expense.
10. Net Metering connections to City facilities above the standard single phase 120/240 volt system shall be reviewed by the City under a separate review and approval process, which may include a system impact study. Renewable Resource connections to transmission lines within the City are prohibited.
11. If the net metering project is installed along with an energy storage system such as batteries, the project shall be subject to an independent review of the plans and interconnection. The Customer shall be responsible for all costs associated with such review.
12. If the Net Metering project requires special engineering studies as determined by the City, the Customer shall be responsible for all costs. An estimate of costs shall be provided by a licensed engineering firm as determined by the City and payment will be made by the Customer, to the City, for the estimated cost before the study is started. Final billing for the study will be trued up upon completion and the Customer shall be billed for any amount above, or their electric account credited, for any amount below the initial estimate.
13. The Customer shall be solely responsible for all work, and costs incurred, for installation and maintenance of the Renewable Resource. All modifications or improvements required to the City's electric system, due to the Customer's installation of facilities, shall be paid for by the Customer.

A-3: Inspection:

Upon approval and installation of a Renewable Resource, but before interconnection of the Net Meter, the City will inspect the Renewable Resource installation and interconnection and approve or disapprove the interconnection. The City will disapprove any final interconnection that is not fully compliant with all requirements rules and standards.

1. The City shall have the right to inspect the Customer's Renewable Resource during reasonable hours and with reasonable prior notice to the Customer. If the City finds that the Customer's Renewable Resource is not in compliance with the requirements of the City's interconnection rules and the standards set forth in this Policy, and noncompliance adversely affects the safety or reliability of the City's facilities or other customers' facilities, the City may require the Customer to disconnect the facility until compliance is achieved.

2. If the City disconnects the Renewable Resource, the Customer shall receive in a timely manner, a written explanation of the disconnection. The Customer shall have the right to correct the situation and petition the City to re-establish an interconnection.

A-4: Energy Rates and Payments:

The Customer shall be subject to the following provisions for service under this Policy:

1. The City shall determine the net electricity produced or consumed by the Customer and the amounts to be billed to Customer during each billing period in accordance with the City's rates and metering practices, which may be amended from time to time
2. If the electricity supplied by the City exceeds the electricity generated by the Customer then the Customer shall be billed for the net electricity supplied by the City at the rate and with the customer charge(s) paid by other customers of the City in the same rate class as the Customer.
3. If the electricity generated by the Customer exceeds consumption and is distributed back to the City during the billing period, then the Customer shall be billed for the base rate paid by other customers of the City in the same rate class, and the city shall credit the Customer's current electric bill for kilowatt-hours at the wholesale rate of 4¢ per kilowatt-hour.
4. On the billing period ending in June 30th of each calendar year any remaining unused kilowatt-hour credit accumulated during the previous year shall be forfeited to the City without any compensation to the Customer-generator.
5. If a home with a Renewable Resource is sold, any remaining credits will be applied to the electrical billing for kWh consumption with any remaining unused credits above the total billing relinquished to the City.
6. Net Metering credit shall only be applied to offset part of or all of a Customer's own electrical requirements at a single metering point. Net Metering credit shall not be applied to multiple meters owned by a single customer at separate locations.
7. This agreement is between the electric Customer and the City. Nothing in this policy allows for the purchase or sale of energy produced by the Customer to or from a third party. Renewable Resources on rental units are not eligible for Net Metering under this policy.
8. If the home is sold, the home purchaser will be required to complete and sign their own Net Metering Policy Agreement (Exhibit C) if they desire to continue on the Net Metering rate. The home will revert back to the standard residential Rate until the Policy Agreement has been executed by the new home owner.
9. The City reserves the right to modify or amend this Policy, upon recommendation of the Parowan City Power Board.

A-5: Liability:

The Customer shall be responsible for any damage caused by the Customer's Renewable Resource to the City's distribution system and other customer facilities. The Customer shall be

responsible for the installation and maintenance of applicable protection equipment, and for any damage caused by improper application, maintenance or faulty equipment. The City will not be liable directly or indirectly for permitting or continuing to allow an attachment of a Renewable Resource, or the acts or omissions of the Customer's Renewable Resource that cause loss or injury, including death, to any third party.

Application for the Customer's Net Metering, within a Home Owners Association (HOA), must be accompanied by a letter of approval of the Net Metering installation, signed by the Chairman of the board at the time of application. The letter must include a copy of the minutes showing a majority vote of approval. The City is not liable for any violation of existing CCR's within an HOA, related to the Customer's installation of a Renewable Resource.

The City, shall not be subject to any liability or damages due to the inability of the City to serve the Customer's load, due to lack of energy from either the City or the Renewable Resource.

Neither the City nor the Customer shall be subject to any liability or claims for damages due to the inability of equipment manufacturers or vendors to provide equipment or repairs essential for the safe operation of the system in a timely manner.

A-6: Forms:

Forms for the Net Metering program are available at the Parowan City office.

PAROWAN CITY ORDINANCE NO. 2025-13

**AN ORDINANCE AMENDING PAROWAN CITY CODE 15.42.101, APPENDIX A – SIGN
REGULATIONS IN THE HISTORIC OVERLAY DISTRICT**

ORDINANCE DATED JUNE 26TH, 2025

WHEREAS, Parowan City has established a Historic Preservation Ordinance and Overlay District to protect and enhance the historic character of the community; and

WHEREAS, Appendix A of Parowan City Code 15.42.101 provides design guidelines to ensure new development, signage, and architectural features are consistent with the vision and values of the Historic Overlay District; and

WHEREAS, the Parowan Historic Preservation Committee and Planning Commission have recommended modifications to the sign regulations in Appendix A to provide greater flexibility for property owners and businesses, while preserving the integrity and aesthetics of the historic district; and

WHEREAS, the City Council finds that delegating review and approval of proposed signage to the Historic Preservation Committee, rather than imposing rigid dimensional limitations, will better support business development, context-sensitive design, and the long-term goals of historic preservation; and

WHEREAS, public notice has been provided and all required procedures for amending the land use code have been followed in accordance with Utah Code § 10-9a-501 et seq.;

NOW, THEREFORE, BE IT ORDAINED BY THE PAROWAN CITY COUNCIL, UTAH AS FOLLOWS:

SECTION 1. AMENDMENT.

Parowan City Code 15.42.101, Appendix A, Section 11 (“Sign Regulations – Commercial Zones”) is hereby amended to read as follows:

11. Sign Regulations – Commercial Zones

Permitted signs are as follows:

- a. Wall & Projecting signs shall be submitted to the Historic Preservation Committee for review and approval prior to installation and shall adhere to the following requirements:
 1. Wall signs, either attached or painted, shall not rise above the roofline nor project more than eighteen inches (18") from the wall;
 2. Projecting signs shall not project more than four feet (4') from the building. Signs projecting over the public right of way must have a minimum ground clearance of ten feet (10').
- b. Awning signs must have a minimum ground clearance of ten feet (10'), and shiny, "Day-Glo" fluorescent or brilliant luminescent colors are not permitted.
- c. Freestanding Pole Sign & Low-Profile Sign: One freestanding pole sign or low profile monument type sign may be allowed for each parcel of property or commercial complex, provided the following standards are met:
 1. Low profile monument type signs which utilize carved wood, etched/sandblasted stone or engraved metal and do not exceed six feet (6') in height and are no more than twenty-four (24) square feet;
 2. Pole signs, provided the support pole is located on private property and the sign does not exceed twenty feet (20') in height, nor exceed twenty-four (24) square feet in area. Sign face may project over the public right of way, provided there is a minimum clearance of ten feet (10') from ground to the sign and sign face does not project closer than eight feet (8') to back of curb.
- d. Color of Signs:
 1. Painted signs should be in subdued earth tone colors only, "Day-Glo" or fluorescent colors are not permitted. Electric signs, are permitted.
- e. Prohibited Signs:
 1. Roof signs or any sign projecting above the roofline.
 2. Flashing signs, including any sign or device in which the artificial light is not maintained stationary and constant in intensity and color at all times when in use.
 3. Permanent signs made of cardboard, paper, canvas or similar impermanent material.
 4. Awnings with a shiny or wet look are not appropriate in the historical district.

SECTION 2. EFFECTIVE DATE.

This Ordinance shall become effective immediately upon publication or posting as required by Utah law.

PASSED AND ADOPTED by the Parowan City Council this 26TH day of June, 2025.

PAROWAN CITY

Mollie Halterman, Mayor

VOTING: AYE | NAY | ABSTAIN | ABSENT

David Burton	_____
Rochell Topham	_____
Sharon Downey	_____
John Dean	_____
David Harris	_____

Attested by:

Callie Bassett, City Recorder