



PAROWAN CITY COUNCIL MEETING AGENDA

THURSDAY, NOVEMBER 13, 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 regularly scheduled meeting beginning at 5:30 p.m. on Thursday, November 13, 2025. The Council will meet in the Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and everyone 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)

CONSENT AGENDA:

5. Approval of City Council Meeting Minutes from October 23, 2025, and November 4, 2025
6. Approval of Warrant Register for November 13, 2025
7. Approval of October 2025 Financial Report

ACTION AGENDA:

8. Utah Arts & Museums Creative Aging Grant Award - \$2,544.00: Steve Decker
9. Set Time for Election Canvass – November 18, 2025
10. Approval of Service Missionary Volunteer Memorandum of Understanding: United States of America
11. Fencing Code Update, Ordinance 2025-18
12. Building Inspection Code, Ordinance 2025-19
13. Approval of Axon Fleet ALPR Licenses Contract

WORK AGENDA:

14. Discussion on Possible FY2026 Budget Amendment(s)
15. Discussion Regarding Road Typical Sections and Related Parking Code Modifications. Possible Direction to Planning Commission.
16. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
17. **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.

18. Adjourn

CERTIFICATE OF POSTING: I, the duly appointed City Recorder of Parowan City, do hereby certify that the above notice and agenda was posted this 10th day of November, 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

Callie Bassett, CMC, 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 COUNCIL MEETING MINUTES
OCTOBER 23, 2025 – 5:30 P.M.
PAROWAN CITY COUNCIL CHAMBERS
35 E. 100 N., PAROWAN, UT 84761**

Elected Officials Present: Mayor Mollie Halterman, Councilmember David Burton, Sharon Downey (via Zoom), David Harris, and Rochell Topham

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Keith Naylor, Building Inspector/Assistant Zoning Administrator; Chief Addison Adams, Parowan PD; Officer Mike Bleak, Parowan PD; Aldo Biasi, Public Works Superintendent; Callie Basset, City Recorder.

Public Present: Larry Zajac, Marta Mitchell, Tim Benson, Steve Decker, Jess and Gloria Askeroth, Matt Rhodes

Welcome and Call to Order

Mayor Mollie Halterman called the Parowan City Council meeting to order on Thursday, October 23, 2025, at 5:33 PM.

Opening Ceremonies

The meeting began with prayer and the Pledge of Allegiance led by Steve Decker, who was acknowledged by Mayor Halterman as "once a mayor, always a mayor."

Declaration of Conflicts

No conflicts of interest were declared by councilmembers.

Public Comments

No public comments were presented.

Presentation and Final Plans for Main Street Bridge Project

City Manager Dan Jessen presented the final plans for the Main Street Bridge Project. He explained that the project is ready to go out to bid, though it is currently on hold awaiting the reopening of the federal government since it is a joint highways program requiring federal procurement procedures. The advertisement date was originally set for October 18th.

Mr. Jessen highlighted key design features of the bridge, noting that many positive changes resulted from the previous public input session. The design includes pedestrian access with a 12-foot-wide bike and walking path on one side and a sidewalk on the west side. The bridge design was changed from a span bridge to a box culvert design following Councilman Burton's suggestion during the public hearing. This change resulted in cost savings and will provide better safety during winter by reducing ice formation on the bridge surface.

The box culverts will be approximately 20 feet wide by 12 feet tall and capable of handling a 100-year flood event. The small private bridge upstream will be removed and a new access road will be created

for the affected properties. The project will also involve lowering the flow line and transitions will need to be constructed.

Mr. Jessen noted that Jones and DeMille Engineering has been hired to design a grouted riprap transition structure rather than a more expensive concrete structure for the flow line transition.

Consent Agenda

Mayor Halterman presented the consent agenda items: approval of City Council meeting minutes from October 9, 2025, and approval of the warrant register for October 23, 2025.

Motion: Councilmember Rochell Topham moved to approve consent agenda items 5 and 6. Councilmember David Burton seconded the motion. The motion carried unanimously.

Action Agenda

Resolution Amending Parowan Fee Schedule - Resolution 2025-09

Dan Jessen presented the proposed amendments to the city fee schedule, which included:

1. Land values per acre by zone for calculating open space fees
2. Building permit fees, as the city will be taking over building inspections from the county starting October 24
3. Short-term rental license fees

During the discussion, councilmembers focused on the water on/off fee policy. The current policy allowed for four occurrences before charging a fee. Councilmember John Dean suggested reducing this to one occurrence, with Councilmember David Harris agreeing. After discussion about the staff time required and the actual costs incurred, the council agreed to change the language to allow for two occurrences before fees would be charged.

Motion: Councilmember John Dean moved to approve the fee schedule with the changes in yellow including changing the water on/off occurrences from four to two before fees would apply. Councilmember Rochell Topham seconded the motion. The motion carried with Councilmembers Rochell Topham, David Harris, John Dean, and Sharon Downey voting in favor, and Councilmember David Burton voting against.

Possible Award of Parowan City Airport Fixed Base Operator (FBO) RFP

Dan Jessen explained that the city had gone through an RFP process for the Fixed Base Operator at the Parowan City Airport. The council had received recommendations from the airport board and had met with all three potential operators: the Boulder City Group, Wellspring Aviation from Spanish Fork, and the existing FBO, Parowan Aviation.

Motion: Councilmember David Harris moved to award the FBO contract to "the Boulder City guys." Councilmember John Dean seconded the motion. The motion carried unanimously.

Award Contract for Diversion Structure Portion of Water Recharge Project

Dan Jessen presented information on the bids received for the diversion structure portion of the water recharge project. JP Excavation, the company currently working on the pipeline portion of the project, submitted the lowest bid at \$1,628,769. Other bids ranged from \$2.1 million to over \$3 million, with the engineer's estimate being \$1.8 million.

Mr. Jessen explained that the combined costs of the pipeline and diversion structure projects would slightly exceed the available grant funding. The city, pumpers, and reservoir company would need to collaborate to fund the shortfall of approximately \$500,000-\$600,000.

Councilmember Burton added that they had met with the entities involved the previous day and agreed it was best to move forward with JP Excavation. He noted that JP Excavation had provided a conservative bid and had decided to wait until spring to begin construction to avoid winter complications. He expressed confidence in their experience and approach to the project.

Motion: Councilmember David Burton moved to award the contract for the Parowan Diversion Structure to JP Excavation for \$1,628,769, acknowledging that they would need to address the funding shortfall. Councilmember Rochell Topham seconded the motion. The motion carried unanimously.

Discussion on Possible Parowan City Art Program/Facility Development

Steve Decker, Marta Mitchell, and Tim Benson presented their vision for a Parowan City art venue. Mr. Decker explained that the fine arts program has been operating for about three years but lacks a permanent home, currently rotating between the fire station, high school, and library. The group shared that they had explored five possible locations, with the area near the fairgrounds (west of the pickleball courts where the old public works shed was located) being their preferred site. They estimated construction costs between \$175-\$275 per square foot, totaling \$500,000-\$750,000 for the 2,400 square foot facility they envision.

They were not requesting immediate funding but rather asking for the council's support to pursue the project and to hold the property for up to two years (until January 2028) while they develop plans and seek funding. They mentioned having two potential fundraisers interested in the project.

Marta Mitchell emphasized the importance of the visual arts in the community, noting that Utah is an arts-focused state and that Parowan has already demonstrated strong support for theater arts. She highlighted that the Third Thursday Art program has drawn substantial interest, with 40% of participants coming from outside Parowan.

The council expressed general support for the concept but requested more detailed information and suggested exploring various funding options and locations. They agreed the group should continue developing the idea and work with the city on potential sites.

Discussion on Possible Recommendation to UDOT to Reduce Speed on Portions of 200 South

Matt Rhodes from UDOT attended to discuss potential speed limit reductions on portions of 200 South. Chief Addison Adams also participated in the discussion, noting that 50 mph was too fast for the growing traffic and development along the road, particularly near Main Street.

After discussion, the council reached a consensus to request that UDOT reduce the speed limit to 35 mph along the entire stretch from the freeway interchange to Main Street. Mr. Rhodes indicated that this would be a reasonable request given the development in the area, and that he would present it to the UDOT operations engineer.

The council also discussed extending the same speed reduction to Main Street heading north to the interchange. Mr. Rhodes noted that he would pursue approval through the zoning and growth justification process rather than through a speed study, as speed studies typically recommend increasing speed limits.

Discussion on New City Code Regarding Building Inspections

Dan Jessen presented a draft of new city code regarding building inspections, as the city will be taking over building inspection responsibilities from the county starting October 24. The code would formally adopt international building standards such as the International Residential Code, International Electric Code, International Mechanical Code, and plumbing codes, and establish processes for permits, inspections, and enforcement. The draft also includes the appointment of a building official, per state law, and outlines the role of a building inspector.

A significant portion of the discussion focused on appropriate penalties for building without permits and for ignoring stop work orders. Clarifying these penalties was essential due to concerns about both public safety and code compliance. Dan Jessen sought the council's guidance, particularly on whether building without a permit should be classified as a misdemeanor or an infraction, and how severe the penalties for violating stop work orders should be. Chief Addison Adams and City Attorney Scott Burns weighed in on this matter.

Chief Adams suggested treating building without a permit initially as an infraction, comparing it to a moving violation, where a person's unawareness often leads to initial violations. City Attorney Scott Burns recommended viewing the situation through a graduated penalty system. Ignoring a stop work order would carry more serious consequences, with violations potentially classified as a Class C misdemeanor or higher, dependent on the severity and nature of the non-compliance. Ultimately, the council agreed to make building without a permit punishable by an infraction, allowing fines to be determined by the court rather than fixed by ordinance, and treating ignoring a stop work order as a Class B misdemeanor. This framework aimed to deter violations while fostering cooperation and compliance among builders.

Mr. Jessen emphasized that the enforcement approach would be educational and progressive, with warnings issued before citations in most cases to account for instances where individuals were genuinely unaware of the need for permits. The council agreed to place the item on the action agenda for the next meeting, ensuring it would be ready for further consideration and potential adoption.

Consider Recommendation from Planning Commission on Fencing Code Update

Dan Jessen presented the Planning Commission's recommendations on updates to the city's fencing code during the council meeting. The proposed changes included adding definitions for various types of fences: "not obscuring fence," "site obscuring fence," and "opaque/high screen fence." This was to help clarify the requirements for fencing between properties with different uses or densities.

A significant issue addressed was determining who bears the responsibility for building fences between commercial/industrial and residential properties. The Planning Commission recommended that the responsibility should fall on whoever is applying for a land use or building permit. Dan explained that when a commercial or industrial development is adjacent to land used for residential purposes, an opaque high screen masonry fence must be constructed by the developer at the time of the land use application. This applies even to undeveloped land that is zoned or planned for residential use. The language specifies that the fence should be installed to city standards, and further elaboration clarified that it should substantially block visibility, with no more than 7 and a half square inches open in a square foot, and acceptable materials included masonry, dense wood or vinyl boards, and chain link with consistent dense diagonal slats.

During the meeting, council members discussed various aspects, such as fence height and the use of masonry materials for specific zones. Some council members suggested modifications. Councilmember David Harris recommended revising the language to consider both the current use and zoning

classification of adjacent properties. A key talking point was whether the responsibility should also account for raw land zoned for residential purposes. The council agreed to modify the language to include responsibility based on zoning or usage, ensuring commercial developers must install fencing even when constructing next to undeveloped residential-zoned land.

Councilmember John Dean questioned scenarios where a newly annexed residential area backs up to an existing commercial space, such as the recent 51-acre annexation discussion that borders a potential RV park expansion. Dan clarified, under the proposed code, the new residential developments would be responsible for constructing the fence. Councilmember Dean emphasized the importance of specifying that fence requirements are completed prior to a project's occupancy permit being issued to prevent unresolved obligations.

Mayor Mollie Halterman pointed out that this updated requirement could prevent issues similar to those faced with previous developments. The council agreed that integrating the suggested updates strengthens the code, despite dealing with complex situations involving residential properties bordering industrial zones. Dan reassured the council that these modifications had been thoroughly discussed in previous Planning Commission meetings.

Mr. Jessen indicated that these updates to the ordinance might not necessitate a new public hearing because the topic was previously debated extensively, allowing for community input. Due to the thorough discussion in the Planning Commission meetings and prior opportunities for public commentary, the revised code will be formulated and brought back for a council vote at the next meeting.

Discussion on Breakwater Operation and Budget

Public Works Director Aldo Biasi provided an update on the operation and maintenance of the city's breakwater and sand trap. Biasi explained that the breakwater's primary function is for flood control, emphasizing the need for ongoing maintenance, including regular cleaning and material processing, to manage the flood risk effectively.

Over the past year, the city processed approximately 11,000 cubic yards of material from the breakwater pit to support the recharge project pipeline, utilizing equipment such as crushers, screen plants, loaders, and dozers. However, as the funding from that project nears its end, Biasi conveyed a critical need for direction on how to continue processing operations, especially given the absence of a budget allocation for this purpose.

Highlighting the significance of flood control, Biasi noted the recent heavy rain that proved the pit's effectiveness; water filled the south end of the structure but was absorbed within four days. This rapid absorption demonstrated the pit's capacity for water recharge when maintained properly.

Aldo informed the council that ongoing operations require substantial financial resources, estimating operating costs of about \$100,000 per month. Specific costs like renting the crusher are around \$30,000 monthly. To maximize efficiency and minimize costs, Biasi proposed focusing on current and soon-to-be-recommended maintenance and processing activities now, given the seasonal slowdown in other public works projects. This strategic timing would allow them to pursue flood control measures without the usual interference from new construction priorities.

Apart from ongoing expenses, Aldo discussed how future projects could potentially utilize materials processed from the pit. Projects such as the upcoming airport road improvements and new water

pipeline installations could defray some of these costs by using the processed materials, thereby generating internal revenue streams. However, these projects are still on the horizon and depend heavily on future federal grants and budgeting approvals.

Dan Jessen elaborated on the financial considerations involved, pointing out that substantial capital and highly recurrent processing costs necessitate a significant budget amendment, which requires a formal public hearing. During the discussion, Jessen suggested the long-term solution of establishing a storm drain utility fee. This utility fee could provide a more sustainable funding mechanism, ensuring continuous and adequate maintenance of flood control measures, which are vital to public safety and infrastructure protection.

The council engaged in a thoughtful discussion on various options to support the breakwater's maintenance. Dan clarified the difference between the breakwater and project-specific budgets, urging the council to think about systemic funding solutions. The council eventually agreed to solidify the financial strategy by developing more specific cost estimates and holding a public hearing to consider a necessary budget amendment for the ongoing operation and maintenance of the breakwater and its integrated flood management systems.

Reports, Updates, Old Business Follow Up

Councilmember Topham reported on the Parowan Interact Club's "Spook Alley" Halloween event at the Aladdin Theater from October 27-31, and commended the Fall Fest event.

Councilmember Dean reported on attending Planning Commission and Water Board meetings, meeting with the Parowan Prevention Coalition, and participating in a Get Healthy Utah Zoom call about the aging population.

Councilmember Burton reported on Planning Commission activities, including the fencing code recommendations and discussions about the annexation policy plan.

City Manager Jessen reported on attending the Utah Land Use Institute conference, where annexation policy plans and housing were major topics. He anticipated the state legislature would be making significant changes to annexation laws in the upcoming session.

Mayor Halterman mentioned that she had begun recognizing local heroes on social media, starting with Connor Robison who recently received his Ranger tag and patch. She also reported that work on the Old Rock Church roof had been delayed one week due to weather concerns and would now begin the following Monday.

Closed Session

Motion: Councilmember David Burton moved to enter a closed session for discussions regarding deployment of security personnel, devices or systems. Councilmember John Dean seconded the motion. The motion carried unanimously by roll call vote and the council moved into closed session at 8:47 p.m.

Present in the closed session: Mayor Halterman, Dan Jessen, Scott Burns, David Burton, John Dean, David Harris, Chief Addison Adams, Callie Bassett. Councilmember Topham was excused.

The council moved out of closed session at 9:18 p.m.

Adjournment

Motion: Councilmember Harris moved to adjourn the meeting. Councilmember John Dean seconded the motion. All councilmembers voted in favor of the motion. The meeting adjourned at 9:18 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder

Date approved: _____



**PAROWAN CITY COUNCIL
SPECIAL WORK MEETING MINUTES
NOVEMBER 4, 2025 – 4:00 P.M.
PAROWAN CITY COUNCIL CHAMBERS
35 E. 100 N., PAROWAN, UT 84761**

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

City Staff Present: Dan Jessen, City Manager; Scott Burns, City Attorney; Keith Naylor, Building Inspector/Assistant Zoning Administrator; Chief Addison Adams, Parowan PD; Aldo Biasi, Public Works Superintendent; Callie Basset, City Recorder.

Public Present: Larry and Jennelle Zajac, Brody Swanson, Brandyn Swanson, Jody Lemon, Deia Burton

Welcome and Call to Order: Mayor Mollie Halterman

Mayor Mollie Halterman called the Parowan City Council Special Meeting to order at 4:01 PM on November 4, 2025.

Opening Ceremonies: By Invitation

Councilmember Rochell Topham offered the invocation.

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

No conflicts of interest were declared by the City Councilmembers.

Work through Legacy B Estates Development Agreement

City Manager Dan Jessen provided a framework for the meeting, explaining that this work meeting was intended to function similarly to a planning commission role, allowing detailed discussion of the Legacy B Estates development agreement without formal action being taken. Dan Jessen noted the necessity for this setup, emphasizing that while there was no action item on the agenda, it was a vital moment to work through various aspects of the project. He then outlined the historical context of the Legacy B Estates project, detailing that the application had been submitted during a time when Planned Unit Developments (PUDs) were still permitted under city code, which has since changed. The proposal initially moved through the Planning Commission, received a recommendation, and was brought to City Council. A development agreement had been drafted and subsequently reviewed by the developer, who had suggested changes. However, the developer eventually requested the agenda item be withdrawn before it reached a vote.

The developer, represented by Brody Swanson and his team, reconsidered their approach in response to feedback and are now proposing a hybrid model consisting of two distinct sections: a 10-acre parcel set aside for a conventional subdivision where buyers would own their lots, and a 5-acre area where residents would lease the land beneath their homes while owning the homes themselves. Dan Jessen clarified that even though PUDs are not currently allowed under the city's code, the original application

retains its validity under the city's older regulations, which did support PUDs, provided the city fulfills the PUD process.

The meeting discussions delved into various critical aspects of the development plan. One key focus was the street width and right-of-way configuration, as the developer proposed a 38-foot right-of-way including a 26-foot asphalt road, which was narrower than the city's standard 60-foot right-of-way. Dan Jessen presented three potential approaches: maintaining the developer's 38-foot proposal (necessitating HOA maintenance), adhering to the city's existing 60-foot standard (which includes on-street parking), or adopting a 50-foot compromise that would maintain on-street parking on both sides. This compromise would entail reducing rear yard setbacks from 20 feet to 12 feet to accommodate the proposed housing.

Public Works Director Aldo Biasi highlighted concerns about maintaining narrower streets, particularly regarding snow removal and garbage collection, but assured that the work would be managed "regardless." Additionally, Councilmember David Burton addressed fire safety considerations. Dan Jessen reassured the council that all proposed streets would comply with international fire code requirements. The council overall expressed inclination towards the 50-foot right-of-way proposal specifically for this development, leaving the decision of including it in city engineering standards for future discussion. The developer articulated openness to collaborate on refining the open space component and resolving parking provisions, signaling a collaborative effort toward aligning the development's design aspects with the council's guidance.

Street Width and Right-of-Way Discussion

The proposed subdivision plan featured a 38-foot right-of-way with a 26-foot asphalt road, which was noticeably narrower than the city's standard 60-foot right-of-way. To address this, Dan Jessen laid out three options. The first option, maintaining the developer's original 38-foot right-of-way, would necessitate ongoing maintenance by a Homeowners Association (HOA). Essentially, this would require that roads not built to city standards would remain under private ownership, with the HOA responsible for upkeep, including snow removal and garbage collection. The second option, using the city's standard 60-foot right-of-way, would allow for on-street parking, adhering to existing municipal guidelines for typical subdivisions. This would involve a more generous 60-foot space allocation that included provision for parking lanes on both sides, two travel lanes, and enough room for all necessary infrastructure. Alternatively, a third proposed compromise involved a 50-foot right-of-way that would also support on-street parking on both sides, while incorporating narrower elements. This option specifically aimed to retain on-street parking, considered a priority by the council and city planners for maintaining accessibility within neighborhoods. According to the compromise, 5-foot sidewalks and 2-foot curbs would be constructed alongside 8-foot parking lanes on both sides and 10-foot travel lanes in either direction. However, implementing this narrower road design would require reducing the standard rear yard setback from 20 feet to 12 feet for the houses planned within this development, ensuring the balance between road and residential space.

Public Works Director Aldo Biasi communicated several maintenance concerns related to narrower street designs. Narrower streets complicate operations such as snow plowing, where both the removal equipment and parked cars could congest the limited lanes. Similar complications could arise with garbage collection and general navigation around parked vehicles, compounding potential public works challenges. Despite these anticipated difficulties, Aldo affirmed that the work required would still "get it done regardless," prioritizing city needs alongside practical maintenance.

Councilmember David Burton inquired whether the proposed streets met fire code requirements, a critical safety consideration. Dan Jessen assured that the streets in the proposed design conformed to international fire code requirements. He explained that all street configurations under consideration, including the 50-foot option, maintained essential compliance, especially concerning two access points and travel lane widths required in emergency situations.

Ultimately, the council signaled their comfort with advancing the 50-foot right-of-way compromise for this specific development, recognizing it as a balanced solution that met both developer needs and city standards. Dan Jessen introduced the idea of either incorporating the compromise into city engineering standards, thus making it a new acceptable typical section for potential future developments across the city or handling authorization exclusively through the current development agreement. This proposal presents a measure to explore possibilities while addressing tailored needs within city planning frameworks.

Open Space Requirements

The developer's proposal did not include dedicated open space areas. Dan Jessen explained that while the city's new ordinance (which doesn't legally apply to this development) would require approximately half an acre of open space for the 10-acre portion, the development agreement could establish different requirements.

Councilmembers David Harris and John Dean expressed desires to see more open space incorporated within the development. Councilmember John Dean suggested utilizing lot 13 for open space, and discussion included potentially using the retention pond area as a dual-purpose amenity. Brody Swanson stated they were "totally open to figuring out the solution together" regarding open space.

Parking

With the proposed 50-foot right-of-way that includes on-street parking lanes, the parking concerns were largely addressed. The development would include both driveway parking (approximately 20x20 feet per unit) and on-street parking availability. The inclusion of on-street parking lanes helps alleviate concerns about limited parking space often observed in narrower road designs. By offering both on-street parking and ample driveway space per unit, the development ensures sufficient parking for residents and their visitors, minimizing the likelihood of cars spilling out into non-designated areas or adjacent properties. This approach aligns with prior city discussions highlighting the importance of on-street parking for city planning and maintaining neighborhood accessibility. The configuration allows for flexible management of parking demand, which can be crucial during peak times or when hosting guests.

Phased Development

The developer proposed phasing the development, beginning with lots 1-12 in phase one. The council discussed that international fire code allows up to 30 homes before requiring a second access point. Dan Jessen clarified that this would mean the developer could build up to 30 homes total between both the subdivision portion and the leased lot portion before constructing a second access road. The developer noted they are attempting to acquire an adjacent 7.5-acre parcel owned by Russell Emery, which would provide an opportunity for a second access point.

Fencing Requirements

Dan Jessen noted that the city is currently developing a fencing ordinance that would address requirements between residential and commercial zones. For this development, the northern boundary borders commercial property. Councilmember David Harris expressed the desire for a wall at the

residential-commercial boundary, clarifying it should not be chain link in nature. Councilmember Sharon Downey agreed, emphasizing the importance of robust separation between the residential development area and the adjacent commercial zone. Discussion arose regarding the phasing of fence installation, which would be addressed in the development agreement. This discussion acknowledged the challenges seen in other local developments, underscoring the necessity for a consistent and enforceable strategy to ensure the separation meets future community standards and expectations.

At the conclusion of the discussion, the council provided the following general direction:

1. Support for the proposed hybrid approach. This includes a traditional subdivision on the 10-acre portion, allowing lots to be purchased, and a leased lot arrangement on the 5-acre portion, where residents would own homes but lease the land beneath them. This strategy aimed to cater to broader segments of potential housing demand within the community.
2. Support for pursuing the 50-foot right-of-way compromise, which includes on-street parking. This compromise required adjusting the rear yard setback from the standard 20 feet to 12 feet, thus accommodating the planned home sizes without impinging significantly on living space. This measure was particularly approved because it offered a balance between city planning standards and the developer's logistical constraints.
3. A strong request for incorporation of open space within the development. Councilmembers were vocal about the importance of integrating usable open space to enhance livability, particularly for family-friendly activities and community interactions. The developer remained open to this idea, indicating willingness to collaborate with the council to achieve a satisfactory plan.
4. Support for the phased development approach with temporary turnarounds. This approach allowed the project to progress strategically while obeying fire safety regulations, specifically allowing up to 30 homes before requiring a second access point, in accordance with international fire code.

Dan Jessen indicated he would begin drafting the development agreement incorporating these elements, aiming to provide clarity and alignment between the city's requirements and the developer's plans. Additionally, the developer committed to having their engineer update the plans to reflect these agreed-upon directions, ensuring the proposed project plan aligns with the detailed specifications discussed during the council meeting.

Adjourn

Motion to adjourn made by Councilmember David Burton, seconded by Councilmember David Harris. Motion passed unanimously. The meeting adjourned at 5:25 p.m.

Mollie Halterman, Mayor

Callie Bassett, City Recorder
Date approved: _____

Parowan City
Check Register
All Bank Accounts - 10/17/2025 to 11/10/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
BHI - HYDRANT METER	40127	Refund: 1000031	11/03/2025	11/03/2025	180.50	Refund: 100003181 - BHI - HYDRANT METER	531311 - ACCOUNTS RECEIVABLE	
BHI - HYDRANT METER	40127	RFD 100003181.	11/03/2025	11/03/2025	1,250.00	Deposit Refund: 100003181 - BHI - HYDRANT MET	532135 - CUSTOMER DEPOSITS	
					\$1,430.50			
					\$1,430.50			
CARLSON, LUKE AND ANNA	40122	Refund: 1000009	10/27/2025	10/27/2025	105.78	Refund: 100000930 - CARLSON, LUKE AND ANNA	531311 - ACCOUNTS RECEIVABLE	
CARLSON, LUKE AND ANNA	40122	RFD 100000930.	10/10/2025	10/27/2025	250.00	Deposit Refund: 100000930 - CARLSON, LUKE AN	532135 - CUSTOMER DEPOSITS	
					\$355.78			
					\$355.78			
COATES ELLEN DAVID	40111	RFD 417900003.	10/18/2025	10/18/2025	71.64	Deposit Refund: 417900003 - COATES ELLEN DA	532135 - CUSTOMER DEPOSITS	
					\$71.64			
DALLEY, HAZEL & AUSTIN	40130	RFD 100002112.1	11/01/2025	11/03/2025	108.31	Deposit Refund: 100002112 - DALLEY, HAZEL & A	532135 - CUSTOMER DEPOSITS	
					\$108.31			
Drew, Rita	40125	RFD 120794001.	10/29/2025	10/29/2025	67.78	Deposit Refund: 120794001 - Drew, Rita	532135 - CUSTOMER DEPOSITS	
					\$67.78			
Hanley, Maureen	40116	1001319	09/06/2025	10/22/2025	158.73	Theater purchases	107326 - Theater MAINTENANCE MAT	
Hanley, Maureen	40116	1001319-2	09/06/2025	10/22/2025	158.91	Theater purchases	107326 - Theater MAINTENANCE MAT	
					\$317.64			
					\$317.64			
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	26.00	CLEANING SPLIT	524131 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	39.00	CLEANING SPLIT	524031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	65.00	CLEANING SPLIT	574031 - PROFESSIONAL AND TECH	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	130.00	CLEANING SPLIT	104231 - Court PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	130.00	CLEANING SPLIT	105431 - Police PROFESSIONAL AND	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	130.00	CLEANING SPLIT	514031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	130.00	CLEANING SPLIT	534031 - PROFESSIONAL & TECHNIC	
HAPPY HOUSE CLEANING SERVI	40117	166	10/01/2025	10/24/2025	650.00	CLEANING SPLIT	104331 - Admin PROFESSIONAL AND	
					\$1,300.00			
					\$1,300.00			
HEALTH EQUITY	10272501	PR101725-4720	10/23/2025	10/27/2025	1,297.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOUN	
					\$1,297.00			
IRON COUNTY SCHOOL DISTRICT	40114	10172025	10/17/2025	10/20/2025	15.00	iscd room use	104937 - Non-Dep ART COMMISSION	
					\$15.00			
JP EXCAVATING	40131	10212025	09/15/2025	11/05/2025	1,217,592.32	Partial Payment #2	444073.2 - Construction - non-capital	
					\$1,217,592.32			
LEGAL SHIELD - ID SHIELD	40118	PR100325-6739	10/09/2025	10/27/2025	74.13	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	40118	PR101725-6739	10/23/2025	10/27/2025	74.13	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	40118	PR103125-6739	10/23/2025	10/27/2025	8.95	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					\$157.21			
					\$157.21			
Little Moon Trading	40132	307308	11/03/2025	11/07/2025	108.00	tallow soap vis center	105929 - Visitor SOUVENIR SHOP SU	
					\$108.00			

Parowan City
Check Register
All Bank Accounts - 10/17/2025 to 11/10/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
LONG TERM DISABILITY PROGRA	40119	PR100325-354	10/09/2025	10/27/2025	359.82	Long Term Disability	102230 - RETIREMENT PAYABLE	
LONG TERM DISABILITY PROGRA	40119	PR101725-354	10/23/2025	10/27/2025	360.87	Long Term Disability	102230 - RETIREMENT PAYABLE	
					\$720.69			
					\$720.69			
MARTA MITCHELL	40115	10172025	10/17/2025	10/20/2025	100.00	Mentor Fee	104937 - Non-Dep ART COMMISSION	
					\$100.00			
STATE B OF SOUTHERN UTAH	10232501	PR101725-424	10/23/2025	10/23/2025	2,683.68	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	10232501	PR101725-424	10/23/2025	10/23/2025	6,652.44	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	10232501	PR101725-424	10/23/2025	10/23/2025	11,475.12	Social Security Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	10232501	PR103125-424	10/23/2025	10/23/2025	100.00	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	10232501	PR103125-424	10/23/2025	10/23/2025	141.92	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	10232501	PR103125-424	10/23/2025	10/23/2025	606.82	Social Security Tax	102221 - FICA PAYABLE	
					\$21,659.98			
STATE B OF SOUTHERN UTAH	11072501	PR103125-424	11/06/2025	11/07/2025	2,630.96	Medicare Tax	102221 - FICA PAYABLE	
STATE B OF SOUTHERN UTAH	11072501	PR103125-424	11/06/2025	11/07/2025	6,225.75	Federal Income Tax	102222 - FEDERAL WITHHOLDING PA	
STATE B OF SOUTHERN UTAH	11072501	PR103125-424	11/06/2025	11/07/2025	11,249.64	Social Security Tax	102221 - FICA PAYABLE	
					\$20,106.35			
					\$41,766.33			
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	18.99	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	19.80	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	27.19	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	32.09	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	47.45	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	74.60	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	78.71	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	85.30	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/03/2025	10/28/2025	127.23	AMAZON - BOOK	107521 - Library BOOKS	
STATE BANK OF SOUTHERN UTA	40123	0385 p92025	09/04/2025	10/28/2025	40.00	UTAH LEAGUE OFFSITE TRAINING	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	40123	1608 P92025	09/02/2025	10/28/2025	20.79	AMAZON	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	1672 P9 2025	09/02/2025	10/28/2025	36.96	AMAZON	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	1672 P9 2025	09/02/2025	10/28/2025	75.00	AMAZON MICROPHONE	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	1672 P9 2025	09/02/2025	10/28/2025	94.99	AMAZON EARPICE	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	1672 P9 2025	09/02/2025	10/28/2025	300.00	CHIEFS ASSOC	105421 - Police SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	40123	1672 P9 2025	09/02/2025	10/28/2025	10.10	state bank	105761 - Fire SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	2715 p92025	08/07/2025	10/28/2025	19.62	walmart supplies usb	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715 p92025	08/07/2025	10/28/2025	159.30	little cesars	105723 - Fire TRAVEL, MEALS AND L	
STATE BANK OF SOUTHERN UTA	40123	2715 p92025	08/07/2025	10/28/2025	246.18	walmart supplies	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715 p92025	09/07/2025	10/28/2025	10.70	ACE SUPPLIES	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715P92025	09/07/2025	10/28/2025	12.35	ACE SUPPLIES	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715P92025	09/07/2025	10/28/2025	23.48	ACE FASTENERS	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715P92025	09/07/2025	10/28/2025	29.36	HOME DEPOT STUDS	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715P92025	09/07/2025	10/28/2025	124.05	walmart supplies	105726 - Fire MAINTENANCE MATERI	
STATE BANK OF SOUTHERN UTA	40123	2715P92025	09/07/2025	10/28/2025	176.85	EMBASSY SUITES	534023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	40123	3599092025	09/04/2025	10/28/2025	12.76	KEN G TRUCK PARTS	524026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	14.50	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	14.50	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	14.50	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	14.50	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	14.50	PUBLIC WORKS SPLIT	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	37.46	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	42.02	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	49.99	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	83.64	amazon parks	107026 - Parks MAINTENANCE MATE	

Parowan City Check Register

All Bank Accounts - 10/17/2025 to 11/10/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	93.93	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	110.97	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	234.53	ROUGH COUNTRY LEVEL KIT	105426 - Police MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	257.22	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	3893P7 2025	07/01/2025	10/28/2025	439.95	amazon parks	107026 - Parks MAINTENANCE MATE	
STATE BANK OF SOUTHERN UTA	40123	5368 P3-P6	04/27/2025	10/28/2025	0.50	TOMMY FEE	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	5368 P3-P6	04/27/2025	10/28/2025	0.50	TOMMY FEE	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	5368 P3-P6	04/27/2025	10/28/2025	0.50	TOMMY FEE	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	5368 P3-P6	04/27/2025	10/28/2025	0.50	TOMMY FEE	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	5368P9 10	08/07/2025	10/28/2025	1.00	TOMMY FEE	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	6473P92025	09/03/2025	10/28/2025	-345.00	ULCT refund	105461 - Police SUNDRY	
STATE BANK OF SOUTHERN UTA	40123	6473P92025	09/03/2025	10/28/2025	21.34	Dan Adobe	104333 - Admin EDUCATION AND TR	
STATE BANK OF SOUTHERN UTA	40123	6473P92025	09/03/2025	10/28/2025	27.44	La Villa	104321 - Admin SUBSCRIPTIONS AN	
STATE BANK OF SOUTHERN UTA	40123	6473P92025	09/03/2025	10/28/2025	122.60	ULCT travel	105823 - P&Z TRAVEL, MEALS AND L	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	735.67	United rentals ac for library	104333 - Admin EDUCATION AND TR	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	229.49	PUBLIC WORKS SPLIT	107526 - Library MAINTENANCE MAT	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	229.49	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	229.49	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, MA	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	229.49	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	229.49	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	405.31	Best western drinking SEWER meeting	574026 - MAINTENANCE MATERIAL A	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	405.31	Best western drinking SEWER meeting	524022 - PUBLIC NOTICE AND ADS	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	2,166.88	ICE MACHINE	514023 - TRAVEL, MEALS AND LODG	
STATE BANK OF SOUTHERN UTA	40123	9316092025	08/26/2025	10/28/2025	3,000.00	ICE MACHINE	514026 - MAINTENANCE MATERIALS	
					\$11,036.06		534026 - MAINTENANCE MATERIALS	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	9.42	MCDONALDS	107223 - Events TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	15.00	SQ LAS VEGAS CONVENTION	107223 - Events TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	16.51	MARYLYNS CAFE	107223 - Events TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	21.24	MARYLYNS CAFE	107223 - Events TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	23.37	JET CC	105931 - Visitor PROFESSIONAL AND	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	122.86	TUSCANY LAS VEGAS	107223 - Events TRAVEL MEALS & LO	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	152.72	PILGRIM IMPORTS - SOUVENIR SHOP	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	281.00	AMERICANA ART	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	283.60	HONEY HOUSE NATURALS	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	295.00	Indepandant publishing	107222 - Events ADVERTISING	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	304.36	GEM GUIDES BOOK COMPANY	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	500.00	CBLC WHOLESALE	105929 - Visitor SOUVENIR SHOP SU	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	621.47	WALMART - FALL FEST CAR PRIZES	107258 - Events FALL FEST	
STATE BANK OF SOUTHERN UTA	40128	6739 jet smith	09/09/2025	11/03/2025	1,330.00	DRAMATISTS SERV	107365 - Theater EVENTS & PRODUC	
					\$3,976.55			
					\$15,012.61			
THE UTAH 1033 FOUNDATION	40120	PR101725-6866	10/23/2025	10/27/2025	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					\$40.00			
UAMPS	40124	SEPTEMBER 25	10/23/2025	10/28/2025	133,338.80	UAMPS POWER PURCH	534050 - POWER PURCHASE	
					\$133,338.80			
UTAH RETIREMENT SYSTEMS	11052501	PR101725-487	10/23/2025	11/05/2025	1,083.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11052501	PR101725-487	10/23/2025	11/05/2025	1,324.79	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11052501	PR101725-487	10/23/2025	11/05/2025	2,556.21	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11052501	PR101725-487	10/23/2025	11/05/2025	5,427.08	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	11052501	PR101725-487	10/23/2025	11/05/2025	15,026.52	State Retirement	102230 - RETIREMENT PAYABLE	
					\$25,417.60			
					\$25,417.60			

Parowan City
Check Register
All Bank Accounts - 10/17/2025 to 11/10/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UTAH STATE TAX COMMISSION	40121	PR100325-490	10/09/2025	10/27/2025	3,544.82	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	40121	PR101725-490	10/23/2025	10/27/2025	3,579.26	State Income Tax	102223 - STATE WITHHOLDING PAYA	
UTAH STATE TAX COMMISSION	40121	PR103125-490	10/23/2025	10/27/2025	39.56	State Income Tax	102223 - STATE WITHHOLDING PAYA	
					<u>\$7,163.64</u>			
					\$7,163.64			
Vista Lawn Care & Maintenance	40129	5856	09/15/2025	11/03/2025	700.00	old rock, city office and main street areation	107026 - Parks MAINTENANCE MATE	
					<u>\$700.00</u>			
WEST, CHRISTINA	40126	Refund: 3201000	10/31/2025	10/31/2025	61.39	Refund: 320100001 - WEST, CHRISTINA	531311 - ACCOUNTS RECEIVABLE	
					<u>\$61.39</u>			
					<u>\$1,447,142.24</u>			

Parowan City
Standard Financial Report
10 General Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	76,769.10	(204,894.73)	(771,724.77)
1121 PTIF 1761 Combined Accounts	590,930.81	22,670.18	615,180.53
1135 PTIF 8367 City Office	88,790.82	0.00	88,790.82
1160 Xpress Bill Pay	71,234.68	(74,666.40)	17,751.06
1171 Petty Cash	772.45	0.00	622.45
1175 Undeposited receipts	7,011.28	(25,512.62)	(3,010.27)
1191.1 Restricted cash	92,602.03	0.00	92,602.03
1191.2 Restricted cash offset	(92,602.03)	0.00	(92,602.03)
Total Cash and cash equivalents	835,509.14	(282,403.57)	(52,390.18)
Total Cash and cash equivalents	835,509.14	(282,403.57)	(52,390.18)
Receivables			
1311 ACCOUNTS RECEIVABLE	18,558.03	(1,721.86)	17,207.38
1351 TAXES RECEIVABLE - CURRENT	14,610.64	0.00	14,610.64
1352 TAXES RECEIVABLE - DEFERRED	853,611.00	0.00	853,611.00
1353 DUE FROM OTHER GOVERNMENTS	237,619.06	0.00	237,619.06
1431 Hangar lease receivable	22,094.31	0.00	22,094.31
Total Receivables	1,146,493.04	(1,721.86)	1,145,142.39
Other current assets			
1571 Returned check clearing	40.00	0.00	40.00
1579 ROOM TAX PAYABLE	6,101.65	0.00	6,101.65
1580 SUSPENSE	(720.00)	0.00	(720.00)
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	9,829.09	0.00	9,829.09
Total Current Assets	1,991,831.27	(284,125.43)	1,102,581.30
Total Assets:	1,991,831.27	(284,125.43)	1,102,581.30
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(208,522.91)	66,267.44	(29,218.56)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,775.00)	0.00	(2,775.00)
2136 Roadbreak Bond/Deposit Payable	(880.00)	(1,200.00)	(3,280.00)
2138 SALES TAX PAYABLE	9,419.14	(131.94)	8,920.11
2380 Unavailable revenue	(20,000.00)	0.00	(20,000.00)
2410 DUE OTHER FUNDS	(613.98)	0.00	(613.98)
Total Current liabilities	(223,372.75)	64,935.50	(46,967.43)
Payroll liabilities			
2150 WAGES PAYABLE	(70,251.55)	(68,822.18)	(68,822.18)
2151 COMPENSATED ABSENCES PAYABLE	(63,043.35)	0.00	(63,043.35)
2152 PAYROLL LIABILITY CLEARING	(41,530.03)	(51,226.68)	(10,915.05)
2223 STATE WITHHOLDING PAYABLE	(14,954.91)	0.00	(8,777.37)
2230 RETIREMENT PAYABLE	(189.25)	(25,417.60)	(25,616.55)
2245 MISC/PAYROLL PAYABLE	0.00	85.64	(165.90)
2249 HEALTH SAVINGS ACCOUNT	(823.92)	0.00	(823.92)
2250 HEALTH INSURANCE PAYABLE	4,047.07	171,531.49	32,196.71
2252 COLONIAL INSURANCE PAYABLE	672.35	0.00	672.35
2253 AMERICAN FAMILY LIFE INS. PAYA	(46.58)	(63.12)	(204.38)
Total Payroll liabilities	(186,120.17)	26,087.55	(145,499.64)
Deferred revenue			
2480 Deferred inflow - property taxes	(853,611.00)	0.00	(853,611.00)
2481 Deferred inflow - Hangar leases	(22,094.31)	0.00	(22,094.31)
Total Deferred revenue	(875,705.31)	0.00	(875,705.31)
Long-term liabilities			
2501.1 Accrued interest payable	(8,482.50)	0.00	(8,482.50)
2501.2 Accrued interest payable offset	8,482.50	0.00	8,482.50
2520.1 2015 LBA Lease Revenue (City Hall) issued	(972,000.00)	0.00	(972,000.00)
2520.2 2015 LBA Lease Revenue (City Hall) repaid	250,606.80	0.00	250,606.80
2520.3 2015 LBA Lease Revenue (City Hall) current	(29,000.00)	0.00	(29,000.00)

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2520.4 2015 LBA Lease Revenue (City Hall) current offs	29,000.00	0.00	29,000.00
2521.1 2020 Police Truck Leases issued	(219,289.11)	0.00	(219,289.11)
2521.2 2020 Police Truck Leases repaid	161,809.40	0.00	161,809.40
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2522.1 2022 Cat Excavator Note issued	(103,863.19)	0.00	(103,863.19)
2522.2 2022 Cat Excavator Note repaid	18,428.25	0.00	18,428.25
2522.3 2022 Cat Excavator Note current	(19,532.35)	0.00	(19,532.35)
2522.4 2022 Cat Excavator Note current offset	19,532.35	0.00	19,532.35
2599 General LTD offset	864,307.85	0.00	864,307.85
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(1,285,198.23)	91,023.05	(1,068,172.38)
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(92,602.03)	0.00	(92,602.03)
2980 FUND BALANCE	(614,031.01)	193,102.38	58,193.11
Total Equity - Paid in / Contributed	(706,633.04)	193,102.38	(34,408.92)
Total Liabilities and Fund Equity	(1,991,831.27)	284,125.43	(1,102,581.30)
Total Net Position	0.00	0.00	0.00

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Change In Net Position					
Revenue:					
Taxes					
3110 PROPERTY TAX	843,987.26	0.00	8,578.71	895,362.00	895,362.00
3120 REDEMPTION - PROPERTY TAXES	4,208.56	0.00	0.00	40,000.00	40,000.00
3130 SALES AND USE TAXES (STATE)	745,121.59	0.00	159,740.50	750,000.00	750,000.00
3135 TRT TAXES (STATE)	12,491.27	0.00	4,670.88	15,000.00	15,000.00
3136 RAP TAXES (STATE)	43,327.55	0.00	10,320.80	42,000.00	42,000.00
3140 CABLE SALES AND USE TAX	1,011.87	0.00	0.00	2,000.00	2,000.00
3150 POLE ATTACHMENT LEASE	4,288.00	0.00	0.00	4,900.00	4,900.00
3160 AIRPORT GAS TAX AND MISC FEES	283.67	0.00	605.05	300.00	300.00
3170 TELEPHONE SALES AND USE TAX	13,311.79	0.00	2,215.31	13,000.00	13,000.00
3180 FEE IN LIEU OF TAXES	119,826.05	0.00	15,671.01	85,000.00	85,000.00
3190 QUESTAR ENERGY TAXES	65,448.44	2,000.19	8,998.27	70,000.00	70,000.00
3195 ELECTRIC SALES AND USE TAX	146,789.51	10,925.91	52,806.31	155,000.00	155,000.00
3376 CRT/COUNTY DONATION	0.00	0.00	0.00	18,000.00	18,000.00
Total Taxes	2,000,095.56	12,926.10	263,606.84	2,090,562.00	2,090,562.00
Licenses and permits					
3210 BUSINESS LICENSES	11,256.00	150.00	1,550.00	13,500.00	13,500.00
3221 BUILDING PERMITS	28,911.78	2,670.81	8,336.60	22,000.00	22,000.00
3225 ANIMAL LICENSES	557.00	48.00	240.00	1,000.00	1,000.00
Total Licenses and permits	40,724.78	2,868.81	10,126.60	36,500.00	36,500.00
Intergovernmental revenue					
3312 FEDERAL GRANT	18,557.00	0.00	139,796.87	327,784.00	327,784.00
3340 STATE GRANTS	48,569.50	0.00	11,775.63	127,210.00	127,210.00
3341 FIRE OPERATING GRANTS/REVENUE	1,584.87	0.00	0.00	30,000.00	30,000.00
3342 OPERATING GRANTS	0.00	0.00	0.00	1,100.00	1,100.00
3343 POLICE OPERATING GRANTS/DUI OVERTIME	35,663.98	0.00	0.00	0.00	0.00
3344 POLICE INTERDICTION	18.50	0.00	0.00	0.00	0.00
3356 CLASS "C" ROAD	304,413.30	0.00	0.00	250,000.00	250,000.00
3358 STATE LIQUOR FUND	4,074.92	0.00	0.00	7,000.00	7,000.00
3360 POLICE ALLOCATION	53,130.57	0.00	0.00	110,000.00	110,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	0.00	40,000.00	40,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	0.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	51,234.88	4,150.00	4,150.00	51,300.00	51,300.00
3375 RECREATION - COUNTY	103,000.00	0.00	0.00	53,000.00	53,000.00
Total Intergovernmental revenue	671,247.52	4,150.00	155,722.50	1,008,394.00	1,008,394.00
Charges for services					
3415 MAPS AND LAND USE FEES	1,370.00	265.00	265.00	2,000.00	2,000.00
3445 PUBLIC SAFETY FEES	3,016.02	340.00	975.00	2,500.00	2,500.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	39,663.12	3,388.08	13,523.78	39,500.00	39,500.00
3455 ANIMAL CONTROL & SHELTER FEES	1,860.00	0.00	240.00	1,200.00	1,200.00
3471 OLD ROCK CHURCH DONATIONS	19,050.00	0.00	7,425.00	100,000.00	100,000.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	30,899.35	0.00	17,149.63	45,000.00	45,000.00
3474 RECREATION FEES	15,690.00	2,307.80	6,532.80	19,000.00	19,000.00
3475 GLIDERS	610.00	0.00	0.00	800.00	800.00
3476 LIBRARY USE FEES	57.85	0.00	0.00	100.00	100.00
3477 EVENTS	14,164.00	890.00	2,600.00	9,000.00	9,000.00
3479 MARATHON	11,109.00	0.00	7,647.00	10,000.00	10,000.00
3482 SALE OF CEMETERY LOTS	18,322.50	364.00	11,649.00	14,000.00	14,000.00
3483 BURIAL FEES AND ASSESSMENTS	11,039.00	1,034.00	5,741.00	14,000.00	14,000.00
3621 AIRPORT - RENTS/LEASES	11,887.00	0.00	0.00	9,000.00	9,000.00
3820 THEATER SALES AND CONCESSION	11,119.96	3,347.00	3,637.00	6,500.00	6,500.00
3822 AIRPORT - FUEL FEE	492.91	522.85	587.70	1,000.00	1,000.00
Total Charges for services	190,350.71	12,458.73	77,972.91	273,600.00	273,600.00
Fines and forfeitures					
3510 COURT FINES	115,690.43	1,401.27	2,188.75	10,000.00	10,000.00
3520 BAIL/BOND/RESTITUTION (TRUST)	815.00	0.00	0.00	0.00	0.00
3525 SMALL CLAIMS	0.00	0.00	2,349.13	0.00	0.00
Total Fines and forfeitures	116,505.43	1,401.27	4,537.88	10,000.00	10,000.00
Interest					
3801 Interest to be allocated	51,090.95	0.00	0.00	0.00	0.00
3803 IMPACT FEE INTEREST	0.00	0.00	0.00	4,000.00	4,000.00
3805 CLASS "C" ROAD INTEREST	0.00	0.00	0.00	14,000.00	14,000.00

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3810 GENERAL FUND INTEREST	782.85	0.00	77.26	75,000.00	75,000.00
Total Interest	51,873.80	0.00	77.26	93,000.00	93,000.00
Miscellaneous revenue					
3620 RENTS/LEASES	1,550.00	0.00	400.00	300.00	300.00
3725 IMPACT FEES - POLICE	3,511.15	66.50	399.00	2,000.00	2,000.00
3726 IMPACT FEES - FIRE	4,379.51	82.86	497.16	2,700.00	2,700.00
3727 IMPACT FEES - STREET	3,620.00	0.00	0.00	0.00	0.00
3728 IMPACT FEES - PARKS	17,948.59	1,631.69	9,790.14	35,000.00	35,000.00
3815 PAAL DONATIONS	340.00	60.00	120.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	18,829.73	1,964.49	7,405.71	22,000.00	22,000.00
3831 SUB FOR SANTA DONATIONS	7,346.49	120.00	120.00	8,500.00	8,500.00
3840 SALE OF FIXED ASSETS	7.00	0.00	0.00	0.00	0.00
3890 SUNDRY REVENUES	58,963.23	5,543.50	15,411.90	35,000.00	35,000.00
3897 CHRISTMAS IN COUNTRY	3,950.00	650.00	2,405.00	4,500.00	4,500.00
Total Miscellaneous revenue	120,445.70	10,119.04	36,548.91	110,000.00	110,000.00
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	2,500.00	0.00	0.00	704,398.00	704,398.00
Total Contributions and transfers	2,500.00	0.00	0.00	704,398.00	704,398.00
Total Revenue:	3,193,743.50	43,923.95	548,592.90	4,326,454.00	4,326,454.00
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	11,106.80	978.75	3,915.00	12,200.00	12,200.00
4113 Leg FICA	844.58	74.88	299.52	1,000.00	1,000.00
4114 Leg INSURANCE	5,413.18	384.35	1,887.35	11,100.00	11,100.00
4116 Leg WORKER'S COMPENSATION	0.00	1,533.94	1,533.94	200.00	200.00
4123 Leg TRAVEL	1,875.08	0.00	0.00	3,500.00	3,500.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,056.82	0.00	11.63	1,000.00	1,000.00
4128 Leg TELEPHONE	2,045.63	75.00	443.80	1,800.00	1,800.00
4133 Leg EDUCATION AND TRAINING	2,633.72	630.20	2,290.20	3,500.00	3,500.00
4161 Leg SUNDRY	1,551.25	0.00	53.50	1,500.00	1,500.00
Total Legislative	26,527.06	3,677.12	10,434.94	35,800.00	35,800.00
Court					
4211 Court SALARIES AND WAGES-PERM. EMPLO	57,460.94	0.00	0.00	0.00	0.00
4213 Court FICA	4,371.01	0.00	0.00	0.00	0.00
4214 Court INSURANCE	14,641.95	0.00	16.80	0.00	0.00
4215 Court RETIREMENT	5,336.57	0.00	0.00	0.00	0.00
4216 Court WORKMEN'S COMPENSATION	366.52	0.00	0.00	0.00	0.00
4223 Court TRAVEL, MEALS AND LODGING	56.00	0.00	0.00	0.00	0.00
4224 Court OFFICE SUPPLIES AND EXPENSE	1,939.29	0.00	0.00	0.00	0.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	252.70	0.00	53.50	0.00	0.00
4227 Court UTILITIES	754.93	67.43	302.11	0.00	0.00
4228 Court TELEPHONE	1,585.11	75.00	301.61	0.00	0.00
4231 Court PROFESSIONAL AND TECHNICAL SER	3,334.50	130.00	541.55	0.00	0.00
4232 Court AUDIT	413.69	0.00	0.00	0.00	0.00
4233 Court EDUCATION AND TRAINING	250.00	0.00	0.00	0.00	0.00
4236 Court ASSESSMENTS/RESTITUTION	46,298.18	0.00	150.41	0.00	0.00
4237 Court BAIL	3,985.00	0.00	0.00	0.00	0.00
4245 JURY WITNESS INTERPRETER	2,221.98	0.00	0.00	0.00	0.00
4248 Court POSTAGE	18.46	0.00	0.00	0.00	0.00
4251 Court INSURANCE LIABILITY PROPERTY	1,280.00	0.00	890.00	0.00	0.00
4261 Court SUNDRY	361.13	0.00	28.58	0.00	0.00
Total Court	144,927.96	272.43	2,284.56	0.00	0.00
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	64,990.97	7,539.62	22,395.71	67,100.00	67,100.00
4313 Admin FICA	4,819.64	559.58	1,665.51	5,000.00	5,000.00
4314 Admin INSURANCE	17,199.88	1,600.45	8,112.49	22,400.00	22,400.00
4315 Admin RETIREMENT	11,267.28	1,326.67	3,941.70	10,800.00	10,800.00
4316 Admin WORKMEN'S COMPENSATION	733.06	106.06	411.24	400.00	400.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	3,394.66	0.00	121.70	9,000.00	9,000.00
4322 Admin PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	100.00
4323 Admin TRAVEL, MEALS AND LODGING	1,267.41	0.00	0.00	2,500.00	2,500.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	3,011.44	0.00	794.42	1,600.00	1,600.00
4325 Admin REPAIRS TO EQUIPMENT	935.98	0.00	3,830.10	200.00	200.00

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4326 Admin MAINTENANCE MATERIALS AND SUPP	2,073.89	0.00	248.18	5,000.00	5,000.00
4327 Admin UTILITIES	0.00	0.00	0.00	1,000.00	1,000.00
4328 Admin TELEPHONE	6,599.54	375.00	1,806.06	6,200.00	6,200.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	25,561.17	938.75	5,280.68	23,300.00	23,300.00
4332 Admin AUDITING	1,034.19	0.00	0.00	1,300.00	1,300.00
4333 Admin EDUCATION AND TRAINING	2,176.26	0.00	1,262.29	3,000.00	3,000.00
4340 Admin Gas & Oil	2,756.84	0.00	0.00	2,500.00	2,500.00
4348 Admin POSTAGE	1,002.57	0.00	260.03	600.00	600.00
4351 Admin INSURANCE LIABILITY PROPERTY	3,768.66	0.00	4,048.18	3,800.00	3,800.00
4359 Admin Building lease payment	0.00	0.00	0.00	30,000.00	30,000.00
4361 Admin SUNDRY	1,467.66	0.00	103.49	1,250.00	1,250.00
4374 Admin CAPITAL OUTLAY - EQUIPMENT/MAC	5,217.71	0.00	0.00	0.00	0.00
Total Administrative	159,278.81	12,446.13	54,281.78	197,050.00	197,050.00
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINT E MATERIALS AN	7.17	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	2,717.59	117.97	510.73	3,700.00	3,700.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	9,256.48	0.00	0.00	9,200.00	9,200.00
4934 Non-Dep ELECTION EXPENSES	0.00	0.00	0.00	10,000.00	10,000.00
4937 Non-Dep ART COMMISSION	5,191.81	115.00	634.22	2,500.00	2,500.00
4942 Non-Dep PAROWAN SIGNS	0.00	0.00	0.00	2,000.00	2,000.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	1,500.00	1,500.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	100.00
4945 Non-Dep HEALTH INCENTIVE	0.00	0.00	0.00	1,000.00	1,000.00
4946 Non-Dep COMMUNITY CHOIR	55.40	0.00	0.00	100.00	100.00
4950 Non-Dep DISPATCH FEE	37,433.00	0.00	38,055.00	38,500.00	38,500.00
4951 INSURANCE LIABILITY PROPERTY	2,461.10	0.00	3,121.10	2,500.00	2,500.00
4961 Non-Dep SUNDRY	2,321.94	0.00	756.00	3,500.00	3,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	12,729.94	0.00	0.00	155,000.00	155,000.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4965 Non-Dep BEAUTIFICATION	2,000.00	0.00	1,505.00	2,000.00	2,000.00
4966 Non-Dep CHAMBER OF COMMERCE	7,500.00	0.00	7,500.00	7,500.00	7,500.00
Total Non-Departmental	83,174.43	232.97	52,082.05	242,100.00	242,100.00
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	46,421.88	8,278.43	25,032.78	73,600.00	73,600.00
5813 P&Z FICA	3,526.30	628.14	1,899.52	5,500.00	5,500.00
5814 P&Z INSURANCE	15,304.05	2,377.60	11,996.85	33,500.00	33,500.00
5815 P&Z RETIREMENT	8,196.95	1,450.06	4,386.60	12,600.00	12,600.00
5816 P&Z WORKMEN'S COMPENSATION	244.37	27.35	109.40	900.00	900.00
5821 P&Z SUBSCRIPTIONS & MEMBERSHIPS	692.43	0.00	0.00	0.00	0.00
5823 P&Z TRAVEL, MEALS AND LODGING	4,667.85	0.00	27.44	2,500.00	2,500.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	36.71	0.00	5.81	300.00	300.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	44.16	0.00	0.00	500.00	500.00
5827 P&Z UTILITIES	647.08	57.79	258.93	850.00	850.00
5828 P&Z TELEPHONE	460.50	0.00	58.00	350.00	350.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	40,143.70	26.25	4,944.80	5,000.00	5,000.00
5833 P&Z EDUCATION AND TRAINING	3,000.00	0.00	0.00	1,200.00	1,200.00
5848 P&Z POSTAGE	0.00	0.00	0.00	200.00	200.00
Total Planning and zoning	123,385.98	12,845.62	48,720.13	137,000.00	137,000.00
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	43,346.53	7,067.45	21,177.95	67,300.00	67,300.00
5913 Visitor FICA	3,269.13	535.44	1,604.95	5,100.00	5,100.00
5914 VISITOR CENTER INSURANCE	10,839.69	835.26	4,233.88	11,800.00	11,800.00
5915 VISITOR CENTER RETIREMENT	5,583.94	759.18	2,277.54	5,300.00	5,300.00
5916 Visitor WORKER'S COMPENSATION	366.52	51.02	204.08	400.00	400.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	3,937.39	0.00	63.24	5,000.00	5,000.00
5927 Visitor UTILITIES	3,605.95	235.54	1,123.91	4,200.00	4,200.00
5928 Visitor TELEPHONE	1,403.01	0.00	208.15	1,100.00	1,100.00
5929 Visitor SOUVENIR SHOP SUPPLIES	16,619.85	0.00	3,508.13	15,000.00	15,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	617.34	0.00	109.82	600.00	600.00
5932 Visitor AUDIT	372.32	0.00	0.00	350.00	350.00
5948 Visitor POSTAGE	849.01	0.00	260.02	850.00	850.00
5951 Visitor LIABILITY INSURANCE PROPERTY	855.52	0.00	1,405.52	1,000.00	1,000.00
5961 Visitor SUNDRY/PROMOTION	127.51	0.00	0.00	150.00	150.00
Total Visitors Center	91,793.71	9,483.89	36,177.19	118,150.00	118,150.00
Airport					

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8523 Airport TRAVEL MEALS AND LODGING	200.00	0.00	0.00	0.00	0.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	3,684.77	0.00	1,538.50	6,500.00	6,500.00
8527 Airport UTILITIES	12,427.13	1,661.20	5,812.74	12,000.00	12,000.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	393.33	0.00	0.00	364,204.00	364,204.00
8540 Airport GAS AND OIL	1,444.06	0.00	0.00	1,500.00	1,500.00
8551 Airport LIABILITY INSURANCE PROPERTY	12,145.04	0.00	6,723.25	6,000.00	6,000.00
Total Airport	30,294.33	1,661.20	14,074.49	390,204.00	390,204.00
Total General government	659,382.28	40,619.36	218,055.14	1,120,304.00	1,120,304.00
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	39,106.00	3,916.77	9,625.79	20,000.00	20,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	560,902.28	78,254.91	234,267.31	708,900.00	708,900.00
5413 Police FICA	45,533.72	6,246.55	18,539.07	54,500.00	54,500.00
5414 Police INSURANCE	76,104.11	4,747.89	23,096.31	61,700.00	61,700.00
5415 Police RETIREMENT	165,134.06	22,939.08	68,820.36	182,700.00	182,700.00
5416 Police WORKMEN'S COMPENSATION	2,199.09	386.03	1,504.20	7,800.00	7,800.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	2,943.00	0.00	114.00	6,000.00	6,000.00
5423 Police TRAVEL, MEALS AND LODGING	4,215.54	(6.49)	670.05	5,000.00	5,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	2,065.98	0.00	29.07	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	4,063.62	0.00	5,680.69	10,000.00	10,000.00
5426 Police MAINTENANCE MATERIALS AND SUPP	6,711.87	0.00	1,234.58	7,500.00	7,500.00
5427 Police UTILITIES	754.91	67.43	302.11	1,100.00	1,100.00
5428 Police TELEPHONE	11,089.58	528.75	3,346.16	11,000.00	11,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	58,562.00	261.25	2,336.80	30,000.00	30,000.00
5432 Police AUDIT	1,034.21	0.00	0.00	850.00	850.00
5433 Police EDUCATION AND TRAINING	1,113.35	0.00	0.00	8,000.00	8,000.00
5440 Police GAS AND OIL	20,716.16	0.00	196.83	32,000.00	32,000.00
5447 Police UNIFORM ALLOWANCE	9,744.58	0.00	0.00	10,000.00	10,000.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	17,127.32	0.00	7,930.00	25,000.00	25,000.00
5451 Police LIABILITY INSURANCE - PROPERTY	7,104.14	0.00	3,832.13	7,200.00	7,200.00
5461 Police SUNDRY	100.24	0.00	26.00	0.00	0.00
5474 Police CAPITAL OUTLAY - EQUIPMENT/MAC	39,500.00	0.00	36,081.00	45,000.00	45,000.00
5481 Police Capital leases - principal	31,126.26	0.00	9,246.00	41,000.00	41,000.00
5482 Police Capital leases - interest	4,605.23	0.00	0.00	5,000.00	5,000.00
Total Police Department	1,111,557.25	117,342.17	426,878.46	1,281,850.00	1,281,850.00
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	259.90	0.00	72.99	500.00	500.00
5527 Animal UTILITIES	1,868.22	122.34	584.64	2,000.00	2,000.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	129.98	0.00	0.00	500.00	500.00
5555 Animal LICENSE AND SUNDRY - ANIMAL	25.00	0.00	0.00	0.00	0.00
Total Animal control	2,283.10	122.34	657.63	3,000.00	3,000.00
Fire					
5711 Fire SALARIES AND WAGES	9,370.02	7,200.00	21,648.00	68,100.00	68,100.00
5713 Fire FICA	714.77	550.80	1,656.08	5,100.00	5,100.00
5716 Fire WORKMEN'S COMPENSATION	610.88	78.36	313.44	800.00	800.00
5721 Fire SUBSCRIPTIONS AND MEMBERSHIPS	0.00	0.00	0.00	1,000.00	1,000.00
5723 Fire TRAVEL, MEALS AND LODGING	1,095.30	(11.77)	159.30	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	465.15	0.00	2,844.73	10,000.00	10,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	3,914.47	0.00	602.42	3,000.00	3,000.00
5727 Fire UTILITIES	4,836.54	292.58	1,100.51	4,100.00	4,100.00
5728 Fire TELEPHONE	374.70	0.00	27.79	1,200.00	1,200.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	8,346.93	26.25	1,325.94	3,500.00	3,500.00
5733 Fire EDUCATION AND TRAINING	124.72	0.00	0.00	1,500.00	1,500.00
5738 Fire FIRE RUNS - EXPENSE	13,086.11	0.00	0.00	13,000.00	13,000.00
5740 Fire GAS AND OIL	1,206.30	0.00	0.00	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	13,466.47	0.00	0.00	25,000.00	25,000.00
5750 Fire FIREWORKS & INSURANCE	0.00	0.00	0.00	15,000.00	15,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	7,481.01	0.00	2,236.31	7,500.00	7,500.00
5761 Fire SUNDRY	0.00	0.00	14.03	0.00	0.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	30,000.00	30,000.00
Total Fire	65,093.37	8,136.22	31,928.55	191,800.00	191,800.00
Total Public safety	1,178,933.72	125,600.73	459,464.64	1,476,650.00	1,476,650.00
Highways and public improvements					
Class "C" Road					

Parowan City
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10 General Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
6110 Class C SALARIES AND WAGES-OVERTIME	1,305.31	440.50	1,191.70	3,500.00	3,500.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	30,119.33	3,430.83	11,014.93	31,700.00	31,700.00
6113 Class C FICA	2,348.72	291.55	916.80	2,700.00	2,700.00
6114 Class C INSURANCE	9,412.98	574.85	3,225.03	9,700.00	9,700.00
6115 Class C RETIREMENT	6,446.11	774.85	2,410.26	5,200.00	5,200.00
6116 Class C WORKMANS COMP	488.69	64.69	258.76	500.00	500.00
6123 Class C TRAVEL, MEALS & LODGING	723.98	0.00	0.00	2,000.00	2,000.00
6125 Class C REPAIR TO EQUIPMENT	12,951.07	0.00	92.73	15,000.00	15,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	76,462.68	(509.35)	6,501.03	31,000.00	31,000.00
6127 Class C UTILITIES	1,273.27	92.83	295.05	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	301,682.69	1,890.00	136,585.74	250,000.00	250,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	54,415.62	0.00	4,848.55	82,500.00	82,500.00
6133 Class C EDUCATION AND TRAINING	1,010.25	0.00	0.00	2,000.00	2,000.00
6139 Class C SIDEWALK REPAIRS	11,480.75	0.00	0.00	20,000.00	20,000.00
6140 Class C GAS AND OIL	8,021.39	0.00	403.51	7,000.00	7,000.00
6151 INSURANCE LIABILITY PROPERTY	2,766.58	0.00	1,768.38	2,800.00	2,800.00
6157 Class C EQUIPMENT RENTAL	64,675.83	5,775.00	17,325.00	28,500.00	28,500.00
6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	9,709.75	0.00	0.00	16,000.00	16,000.00
Total Class "C" Road	595,295.00	12,825.75	186,837.47	511,600.00	511,600.00
Total Highways and public improvements	595,295.00	12,825.75	186,837.47	511,600.00	511,600.00
Parks, recreation, and public property					
Parks					
7010 Parks SALARIES AND WAGES - OVERTIME	2,122.52	822.78	2,624.95	2,000.00	2,000.00
7011 Parks SALARIES AND WAGES - PARKS EMP	51,385.80	11,469.02	35,369.01	68,500.00	68,500.00
7013 Parks FICA	4,700.71	936.86	2,896.12	5,300.00	5,300.00
7014 Parks INSURANCE	15,856.72	1,473.49	7,422.54	20,700.00	20,700.00
7015 Parks RETIREMENT	7,248.31	1,097.03	3,278.95	7,000.00	7,000.00
7016 Parks WORKMEN'S COMPENSATION	542.49	64.69	258.76	900.00	900.00
7023 Parks TRAVEL, MEALS & LODGING	0.00	0.00	0.00	500.00	500.00
7025 Parks REPAIRS TO EQUIPMENT	15,455.43	124.70	2,037.04	5,000.00	5,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	72,646.19	215.94	22,332.22	30,000.00	30,000.00
7027 Parks UTILITIES	24,685.14	4,341.37	22,157.06	21,000.00	21,000.00
7028 Parks TELEPHONE	1,545.00	128.75	515.00	2,050.00	2,050.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	1,068.35	0.00	0.00	1,000.00	1,000.00
7033 Parks EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,846.00	0.00	0.00	2,500.00	2,500.00
7047 Parks UNIFORM ALLOWANCE	651.46	0.00	49.29	1,600.00	1,600.00
7048 Parks POSTAGE	337.31	0.00	104.01	350.00	350.00
7051 Parks LIABILITY INSURANCE PROPERTY	5,153.48	0.00	4,271.26	5,400.00	5,400.00
7056 Parks SHADE TREE REPLACEMENT	0.00	0.00	0.00	5,000.00	5,000.00
7057 Parks SHADE TREE MAINT.	1,973.86	0.00	0.00	2,000.00	2,000.00
7058 Parks EQUIPMENT RENTAL	14,459.66	0.00	0.00	14,500.00	14,500.00
7061 Parks SUNDRY	38.34	0.00	43.93	0.00	0.00
7074 Parks CAPITAL OUTLAY	22,889.06	0.00	35,350.00	151,200.00	151,200.00
Total Parks	244,605.83	20,674.63	138,710.14	347,500.00	347,500.00
Fair Grounds					
7126 Fair Grounds MAINTENANCE MATERIALS AND S	34.50	0.00	0.00	0.00	0.00
Total Fair Grounds	34.50	0.00	0.00	0.00	0.00
Events					
7211 Events SALARIES - EVENTS PERSONNEL	25,795.17	3,862.20	11,294.09	31,000.00	31,000.00
7213 Events FICA	2,216.86	289.73	846.79	2,400.00	2,400.00
7214 Events INSURANCE	10,772.75	837.22	4,216.46	11,800.00	11,800.00
7215 Events RETIREMENT	5,586.26	759.67	2,279.53	5,300.00	5,300.00
7216 Events WORKER'S COMPENSATION	393.42	51.02	204.08	400.00	400.00
7222 Events ADVERTISING	8,514.40	0.00	1,400.00	20,000.00	20,000.00
7223 Events TRAVEL MEALS & LODGING	689.92	0.00	185.03	1,000.00	1,000.00
7225 Events REPAIRS TO EQUIPMENT	0.00	0.00	0.00	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	683.93	(36.00)	14.25	1,200.00	1,200.00
7228 Events TELEPHONE	257.26	0.00	64.32	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	816.72	0.00	0.00	300.00	300.00
7232 Events AUDIT	330.95	0.00	0.00	300.00	300.00
7240 Events GAS AND OIL	137.28	0.00	91.04	900.00	900.00
7251 Events INSURANCE AND SURETY BONDS	2,108.83	0.00	1,410.52	1,600.00	1,600.00
7252 Events SUB FOR SANTA	6,547.33	0.00	0.00	8,500.00	8,500.00
7253 Events CONCERTS	1,300.00	0.00	1,400.00	1,500.00	1,500.00

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10 General Fund - 10/01/2024 to 10/31/2025
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7254 Events PARADES	155.47	(62.94)	616.67	950.00	950.00
7255 Events CHRISTMAS IN THE COUNTRY	945.90	0.00	0.00	1,500.00	1,500.00
7258 Events FALL FEST	2,084.55	0.00	621.47	1,750.00	1,750.00
7259 Events GLIDER EVENTS	0.00	0.00	300.00	600.00	600.00
7261 Events SUNDRY	15.00	0.00	0.00	100.00	100.00
7263 Events MARATHONS/RACES	12,950.66	(531.61)	10,466.00	12,000.00	12,000.00
7268 Events SPECIAL CELEBRATIONS	2,819.20	0.00	1,532.05	3,200.00	3,200.00
7270 Events ADDITIONAL EVENTS	3,378.49	0.00	456.29	6,000.00	6,000.00
Total Events	88,500.35	5,169.29	37,398.59	112,800.00	112,800.00
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	4,249.33	0.00	708.55	4,000.00	4,000.00
7327 Theater UTILITIES	5,111.25	367.15	1,988.29	6,000.00	6,000.00
7331 Theater PROFESSIONAL AND TECHNICAL	0.00	0.00	0.00	100.00	100.00
7348 Theater POSTAGE	359.19	0.00	104.01	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	2,845.60	0.00	0.00	1,500.00	1,500.00
7350 Theater CONCESSIONS	215.51	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILTY PROPERTY	772.07	0.00	1,299.25	800.00	800.00
7361 Theater SUNDRY	0.00	0.00	0.00	100.00	100.00
7365 Theater EVENTS & PRODUCTIONS	2,967.24	0.00	1,478.65	8,000.00	8,000.00
Total Theater	16,520.19	367.15	5,578.75	21,300.00	21,300.00
Recreation					
7411 Recreation SALARIES AND WAGES PERM	24,529.00	4,436.87	13,507.47	34,000.00	34,000.00
7413 Recreation FICA	955.02	339.43	1,033.33	2,600.00	2,600.00
7416 Recreation WORKMEN'S COMPENSATION	0.00	0.00	0.00	400.00	400.00
7423 Recreation TRAVEL, MEALS & LODGING	144.72	0.00	0.00	250.00	250.00
7426 Recreation MAINTENANCE MATERIALS AND SU	1,604.79	0.00	0.00	750.00	750.00
7428 Recreation TELEPHONE	514.62	0.00	128.67	550.00	550.00
7431 Recreation PROFESSIONAL AND TECHNICAL SE	197.42	0.00	0.00	300.00	300.00
7433 Recreation EDUCATION AND TRAINING	0.00	0.00	0.00	250.00	250.00
7470 Recreation RECREATION/OTHER PROGRAMS	11,319.27	(265.29)	2,581.84	10,000.00	10,000.00
7471 Recreation SOCCER EXPENSE	4,001.96	0.00	0.00	4,000.00	4,000.00
7472 Recreation PICKLEBALL EXPENSE	4,632.67	(238.97)	709.49	7,000.00	7,000.00
7474 Recreation CAPITAL OUTLAY - EQUIPMENT/MAC	259,655.85	0.00	0.00	0.00	0.00
Total Recreation	307,555.32	4,272.04	17,960.80	60,100.00	60,100.00
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	75,413.74	10,470.33	31,172.00	92,900.00	92,900.00
7513 Library FICA	5,719.69	795.26	2,367.53	7,000.00	7,000.00
7514 Library INSURANCE	21,541.53	1,670.13	8,417.85	23,500.00	23,500.00
7515 Library RETIREMENT	11,338.99	1,416.69	4,274.45	9,800.00	9,800.00
7516 Library WORKMEN'S COMPENSATION	326.83	51.02	204.08	100.00	100.00
7521 Library BOOKS	7,432.42	0.00	2,766.65	7,000.00	7,000.00
7523 Library TRAVEL MEALS & LODGING	63.13	0.00	14.61	500.00	500.00
7524 Library OFFICE SUPPLIES AND EXPENSE	2,548.39	(12.98)	207.78	1,000.00	1,000.00
7525 Library REPAIRS TO EQUIPMENT	890.91	0.00	(301.24)	5,000.00	5,000.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	8,919.96	0.00	4,359.29	3,500.00	3,500.00
7527 Library UTILITIES	9,491.70	839.71	4,252.46	10,500.00	10,500.00
7528 Library TELEPHONE	575.70	0.00	131.09	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	3,261.35	0.00	0.00	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	7,474.91	0.00	83.83	4,000.00	4,000.00
7532 Library AUDIT	330.95	0.00	0.00	350.00	350.00
7548 Library POSTAGE	0.00	0.00	0.00	50.00	50.00
7551 INSURANCE LIABILITY PROPERTY	2,550.66	0.00	3,350.66	2,600.00	2,600.00
7561 Library SUNDRY	93.03	0.00	0.00	750.00	750.00
Total Library	157,973.89	15,230.16	61,301.04	174,650.00	174,650.00
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	1,745.38	601.11	1,716.78	1,500.00	1,500.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	55,751.43	7,890.98	25,085.74	67,000.00	67,000.00
8013 Cemetery FICA	4,363.52	640.42	2,019.65	5,200.00	5,200.00
8014 Cemetery INSURANCE	13,816.80	1,582.45	8,334.16	23,900.00	23,900.00
8015 Cemetery RETIREMENT	6,963.06	1,037.81	3,229.37	7,600.00	7,600.00
8016 Cemetery WORKMEN'S COMPENSATION	183.49	0.00	0.00	800.00	800.00
8025 Cemetery REPAIRS TO EQUIPMENT	3,293.63	0.00	77.82	1,500.00	1,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	14,995.63	0.00	(6,154.31)	4,500.00	4,500.00
8027 Cemetery UTILITIES	937.49	88.83	356.82	1,100.00	1,100.00
8028 Cemetery TELEPHONE	460.50	0.00	58.00	400.00	400.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	2,452.41	52.50	282.80	2,500.00	2,500.00
8040 Cemetery GAS AND OIL	0.00	0.00	0.00	500.00	500.00
8051 INSURANCE LIABILITY PROPERTY	1,757.98	0.00	1,548.11	1,900.00	1,900.00
8058 Cemetery EQUIPMENT RENTAL	10,814.80	0.00	0.00	4,000.00	4,000.00
8061 Cemetery SUNDRY/BUY BACK	1,500.00	0.00	0.00	3,000.00	3,000.00
8074 Cemetery CAPITAL OUTLAY - EQUIPMENT/MAC	6,232.00	0.00	0.00	0.00	0.00
Total Cemetery	125,268.12	11,894.10	36,554.94	125,400.00	125,400.00
Pool					
6911 Pool PERM EMPLOYEE	42,759.71	212.17	32,535.93	0.00	0.00
6912 Pool TEMP EMPLOYEE	0.00	0.00	0.00	102,700.00	102,700.00
6913 Pool FICA	3,271.36	16.23	2,489.02	7,700.00	7,700.00
6916 Pool WORKMANS COMP	205.10	51.02	204.08	1,200.00	1,200.00
6925 Pool REPAIRS TO EQUIPMENT	170.96	0.00	7,421.77	2,000.00	2,000.00
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	52,874.95	(427.43)	4,870.15	20,000.00	20,000.00
6927 Pool UTILITIES	8,863.71	521.13	4,233.56	9,000.00	9,000.00
6928 Pool TELEPHONE	610.02	0.00	152.52	550.00	550.00
6931 Pool PROFESSIONAL AND TECHNICAL	949.28	0.00	3,002.01	3,000.00	3,000.00
6932 Pool AUDIT	330.95	0.00	0.00	300.00	300.00
6933 Pool EDUCATION AND TRAINING	720.00	0.00	80.00	500.00	500.00
6947 Pool UNIFORMS	0.00	0.00	0.00	1,000.00	1,000.00
6951 INSURANCE LIABILITY PROPERTY	2,262.41	0.00	2,852.41	3,200.00	3,200.00
6955 Concessions COGS	0.00	0.00	118.49	0.00	0.00
6974 Pool Capital Outlay	29,677.81	0.00	995.57	10,000.00	10,000.00
Total Pool	142,696.26	373.12	58,955.51	161,150.00	161,150.00
Total Parks, recreation, and public property	1,083,154.46	57,980.49	356,459.77	1,002,900.00	1,002,900.00
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	0.00	0.00	0.00	215,000.00	215,000.00
Total Transfers	0.00	0.00	0.00	215,000.00	215,000.00
Total Expenditures:	3,516,765.46	237,026.33	1,220,817.02	4,326,454.00	4,326,454.00
Total Change In Net Position	(323,021.96)	(193,102.38)	(672,224.12)	0.00	0.00

Parowan City
Standard Financial Report
17 Wildlands Fire - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	486.75	0.00	486.75
Total Cash and cash equivalents	486.75	0.00	486.75
Total Cash and cash equivalents	486.75	0.00	486.75
Total Current Assets	486.75	0.00	486.75
Total Assets:	486.75	0.00	486.75
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 FUND BALANCE	(486.75)	0.00	(486.75)
Total Equity - Paid in / Contributed	(486.75)	0.00	(486.75)
Total Liabilities and Fund Equity	(486.75)	0.00	(486.75)
Total Net Position	0.00	0.00	0.00

Parowan City
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21 Local Building Authority - DS Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(40,310.01)	0.00	(81,185.00)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
Total Cash and cash equivalents	1,689.99	0.00	(39,185.00)
Total Cash and cash equivalents	1,689.99	0.00	(39,185.00)
Total Current Assets	1,689.99	0.00	(39,185.00)
Total Assets:	1,689.99	0.00	(39,185.00)
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(1,689.99)	0.00	39,185.00
Total Equity - Paid in / Contributed	(1,689.99)	0.00	39,185.00
Total Liabilities and Fund Equity	(1,689.99)	0.00	39,185.00
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3419 Lease revenue	0.00	0.00	0.00	41,310.00	41,310.00
Total Charges for services	0.00	0.00	0.00	41,310.00	41,310.00
Total Revenue:	0.00	0.00	0.00	41,310.00	41,310.00
Expenditures:					
Debt service					
4711.810 Debt service - principal	29,000.00	0.00	30,000.00	30,000.00	30,000.00
4711.820 Debt service - interest	11,310.01	0.00	10,874.99	11,310.00	11,310.00
Total Debt service	40,310.01	0.00	40,874.99	41,310.00	41,310.00
Total Expenditures:	40,310.01	0.00	40,874.99	41,310.00	41,310.00
Total Change In Net Position	(40,310.01)	0.00	(40,874.99)	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	459,209.38	126,869.49	(364,084.27)
1121 PTIF 1761 Combined Accounts	1,736,263.78	0.00	1,736,263.78
Total Cash and cash equivalents	2,195,473.16	126,869.49	1,372,179.51
Total Cash and cash equivalents	2,195,473.16	126,869.49	1,372,179.51
Receivables			
1351 Grants receivable	76,576.40	0.00	76,576.40
Total Receivables	76,576.40	0.00	76,576.40
Total Current Assets	2,272,049.56	126,869.49	1,448,755.91
Total Assets:	2,272,049.56	126,869.49	1,448,755.91
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(274,477.39)	236,728.09	(1,217,592.32)
2133 Retainage payable	(83,771.63)	0.00	(83,771.63)
2380 Unavailable revenue	(1,200,998.60)	0.00	(1,200,998.60)
Total Current liabilities	(1,559,247.62)	236,728.09	(2,502,362.55)
Total Liabilities:	(1,559,247.62)	236,728.09	(2,502,362.55)
Equity - Paid in / Contributed			
2970.1 Assigned - New Shelter	(45,000.00)	0.00	(45,000.00)
2970.2 Assigned - Fire	(45,000.00)	0.00	(45,000.00)
2970.3 Assigned - Class C	(25,000.00)	0.00	(25,000.00)
2970.4 Assigned - Cemetery	(20,000.00)	0.00	(20,000.00)
2980 FUND BALANCE	(577,801.94)	(363,597.58)	1,188,606.64
Total Equity - Paid in / Contributed	(712,801.94)	(363,597.58)	1,053,606.64
Total Liabilities and Fund Equity	(2,272,049.56)	(126,869.49)	(1,448,755.91)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3339 FEDERAL GRANT	454,587.77	79,978.00	79,978.00	0.00	0.00
3340 STATE GRANT	0.00	0.00	0.00	1,365,000.00	1,365,000.00
3341 DONATIONS/MISC REVENUE	0.00	295,609.57	338,911.57	3,475,000.00	3,475,000.00
3342 COUNTY GRANT	229,845.00	0.00	0.00	0.00	0.00
Total Intergovernmental revenue	684,432.77	375,587.57	418,889.57	4,840,000.00	4,840,000.00
Interest					
3810 INTEREST RECEIVED	0.00	0.00	0.00	74,000.00	74,000.00
Total Interest	0.00	0.00	0.00	74,000.00	74,000.00
Miscellaneous revenue					
3642 Bond Proceeds	0.00	0.00	0.00	175,000.00	175,000.00
Total Miscellaneous revenue	0.00	0.00	0.00	175,000.00	175,000.00
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	215,000.00	215,000.00
3954 Water Company Contribution to Water Recharge Pro	112,000.00	0.00	0.00	225,000.00	225,000.00
3980 Appropriation of fund balance	0.00	0.00	0.00	487,590.00	487,590.00
Total Contributions and transfers	112,000.00	0.00	0.00	927,590.00	927,590.00
Total Revenue:	796,432.77	375,587.57	418,889.57	6,016,590.00	6,016,590.00
Expenditures:					
General government					
Administrative					
4374 Admin Construction Projects	130.36	0.00	0.00	0.00	0.00
4890 Admin Savings - Increase in fund balance	0.00	0.00	0.00	74,000.00	74,000.00
Total Administrative	130.36	0.00	0.00	74,000.00	74,000.00
Airport					
8574 Airport - Construction	432,631.83	0.00	154,250.10	211,111.00	211,111.00
Total Airport	432,631.83	0.00	154,250.10	211,111.00	211,111.00
Total General government	432,762.19	0.00	154,250.10	285,111.00	285,111.00
Public safety					
Fire					
5774 Fire - Construction	13,472.36	0.00	0.00	0.00	0.00
Total Fire	13,472.36	0.00	0.00	0.00	0.00
Total Public safety	13,472.36	0.00	0.00	0.00	0.00
Highways and public improvements					
Streets					
4075 Public Works - Flood Mitigation	8,616.25	0.00	0.00	0.00	0.00
Total Streets	8,616.25	0.00	0.00	0.00	0.00
Total Highways and public improvements	8,616.25	0.00	0.00	0.00	0.00
Parks, recreation, and public property					
Parks					
7073 Parks non-capital	2,456.00	0.00	0.00	0.00	0.00
7074 Parks Construction	8,590.41	0.00	0.00	700,000.00	700,000.00
7078 Parks - Equipment	360.00	0.00	0.00	0.00	0.00
Total Parks	11,406.41	0.00	0.00	700,000.00	700,000.00
Library					
7574 Library Construction	0.00	0.00	0.00	350,000.00	350,000.00
Total Library	0.00	0.00	0.00	350,000.00	350,000.00
Cemetery					
4076 Cemetery - Construction	0.00	0.00	0.00	15,000.00	15,000.00
Total Cemetery	0.00	0.00	0.00	15,000.00	15,000.00
Pool					
6974 Pool - Construction	9,570.29	0.00	(295.83)	0.00	0.00
6975 Pool - Equipment	3,244.20	0.00	0.00	0.00	0.00
Total Pool	12,814.49	0.00	(295.83)	0.00	0.00
Total Parks, recreation, and public property	24,220.90	0.00	(295.83)	1,065,000.00	1,065,000.00
Miscellaneous					
4031 ENGINEERING	1,716.25	9,755.28	34,822.31	0.00	0.00

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4031.2 Engineering - non-capital	154,003.04	0.00	38,254.20	425,000.00	425,000.00
4073 CONSTRUCTION - IMPROVEMENTS	113,988.16	(530.00)	6,637.90	541,479.00	541,479.00
4073.2 Construction - non-capital	736,655.02	2,764.71	1,951,629.47	3,700,000.00	3,700,000.00
Total Miscellaneous	1,006,362.47	11,989.99	2,031,343.88	4,666,479.00	4,666,479.00
Total Expenditures:	1,485,434.17	11,989.99	2,185,298.15	6,016,590.00	6,016,590.00
Total Change In Net Position	(689,001.40)	363,597.58	(1,766,408.58)	0.00	0.00

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	3,478.05	0.00	3,478.05
Total Cash and cash equivalents	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Cash and cash equivalents	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Current Assets	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Total Assets:	<u>3,478.05</u>	<u>0.00</u>	<u>3,478.05</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(3,478.05)	0.00	(3,478.05)
Total Equity - Paid in / Contributed	<u>(3,478.05)</u>	<u>0.00</u>	<u>(3,478.05)</u>
Total Liabilities and Fund Equity	<u>(3,478.05)</u>	<u>0.00</u>	<u>(3,478.05)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
46 Capital Project - Theatre - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	2,028.86	0.00	2,028.86
Total Cash and cash equivalents	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Cash and cash equivalents	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Current Assets	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Total Assets:	<u>2,028.86</u>	<u>0.00</u>	<u>2,028.86</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(2,028.86)	0.00	(2,028.86)
Total Equity - Paid in / Contributed	<u>(2,028.86)</u>	<u>0.00</u>	<u>(2,028.86)</u>
Total Liabilities and Fund Equity	<u>(2,028.86)</u>	<u>0.00</u>	<u>(2,028.86)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
51 Water Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(470,969.25)	165,805.81	(312,824.15)
1121 PTIF 1761 Combined Accounts	1,579,514.36	0.00	1,579,514.36
1122 PTIF 3851 DWB 2001 BOND FUND	181.87	0.00	181.87
1123 PTIF 3852 DWB 2001 RESERVE FUND	55,099.56	0.00	55,099.56
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	253,769.26	0.00	253,769.26
1126 PTIF 5176 WATER REV BD-SERIES 2008	58,756.03	0.00	58,756.03
1127 PTIF 2160 WATER REVENUE RESERVE	133,579.35	0.00	133,579.35
1130 PTIF 5886 Bond Payment	69,271.19	0.00	69,271.19
1131 PTIF 5887 Water Reserve	16,899.40	0.00	16,899.40
1160 Xpress Bill Pay	240,688.78	(318,038.49)	28,654.22
1175 Undeposited receipts	7,231.87	(4,730.12)	9,232.79
1191.1 Restricted cash	118,000.00	0.00	118,000.00
1191.2 Restricted cash offset	(118,000.00)	0.00	(118,000.00)
Total Cash and cash equivalents	1,944,022.42	(156,962.80)	1,892,133.88
Total Cash and cash equivalents	1,944,022.42	(156,962.80)	1,892,133.88
Receivables			
1311 ACCOUNTS RECEIVABLE	84,727.53	(18,562.78)	93,310.31
Total Receivables	84,727.53	(18,562.78)	93,310.31
Total Current Assets	2,028,749.95	(175,525.58)	1,985,444.19
Non-Current Assets			
Capital assets			
Property			
1611 Land and water rights	171,516.67	0.00	171,516.67
1621 Buildings & Improvements	39,627.54	0.00	39,627.54
1631 Water distribution system	6,257,752.62	0.00	6,257,752.62
1647 Machinery & Equipment	135,577.82	0.00	135,577.82
1651 Autos & Trucks	149,754.25	0.00	149,754.25
Total Property	6,754,228.90	0.00	6,754,228.90
Accumulated depreciation			
1721 Acc Depn Buildings & Imps	(26,366.03)	0.00	(26,366.03)
1731 Acc Depn Water Dist System	(3,639,335.50)	0.00	(3,639,335.50)
1747 Acc Depn Machinery & Equipment	(107,018.01)	0.00	(107,018.01)
1751 Acc Depn Autos & Trucks	(107,198.11)	0.00	(107,198.11)
Total Accumulated depreciation	(3,879,917.65)	0.00	(3,879,917.65)
Total Capital assets	2,874,311.25	0.00	2,874,311.25
Other non-current assets			
1802 Deferred outflows - pensions	38,363.00	0.00	38,363.00
Total Other non-current assets	38,363.00	0.00	38,363.00
Total Non-Current Assets	2,912,674.25	0.00	2,912,674.25
Total Assets:	4,941,424.20	(175,525.58)	4,898,118.44
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(41,415.30)	202,147.13	(5,301.57)
2132 ACCURED INT. PAYABLE	(19,574.08)	0.00	(19,574.08)
2310 LINE EXTEN PAYABLE -J. MATONIS	(18.54)	0.00	(18.54)
2380 Unavailable revenue	(36,244.40)	0.00	(36,244.40)
Total Current liabilities	(97,252.32)	202,147.13	(61,138.59)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(17,996.55)	0.00	(17,996.55)
Total Payroll liabilities	(17,996.55)	0.00	(17,996.55)
Deferred revenue			
2601 Net pension liability	(28,702.00)	0.00	(28,702.00)
2602 Deferred inflows - pensions	(1,208.00)	0.00	(1,208.00)
Total Deferred revenue	(29,910.00)	0.00	(29,910.00)
Long-term liabilities			

Parowan City
Standard Financial Report
51 Water Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,367,000.01	0.00	1,472,000.01
2513.3 2008 Water Revenue current	(105,000.00)	0.00	(105,000.00)
2513.4 2008 Water Revenue current offset	105,000.00	0.00	105,000.00
2520.1 2013 Parity Water Revenue issued	(660,000.00)	0.00	(660,000.00)
2520.2 2013 Parity Water Revenue repaid	173,000.00	0.00	173,000.00
2520.3 2013 Parity Water Revenue current	(18,000.00)	0.00	(18,000.00)
2520.4 2013 Parity Water Revenue current offset	18,000.00	0.00	18,000.00
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
2545.1 2001 Water Revenue issued	(559,400.00)	0.00	(559,400.00)
2545.2 2001 Water Revenue repaid	559,400.00	0.00	559,400.00
Total Long-term liabilities	(1,063,884.99)	0.00	(958,884.99)
Total Liabilities:	(1,209,043.86)	202,147.13	(1,067,930.13)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(118,000.00)	0.00	(118,000.00)
2975.3 Restricted offset	(81,400.00)	0.00	(81,400.00)
2980 BEGINNING OF YEAR	(3,532,980.34)	(26,621.55)	(3,630,788.31)
Total Equity - Paid in / Contributed	(3,732,380.34)	(26,621.55)	(3,830,188.31)
Total Liabilities and Fund Equity	(4,941,424.20)	175,525.58	(4,898,118.44)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
51 Water Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 WATER SALES	871,944.72	67,897.75	335,242.27	870,000.00	870,000.00
3715 HYDRANT WATER SALES	15,183.50	4,441.00	59,385.00	3,000.00	3,000.00
3720 CONNECTION FEES	10,215.46	1,600.00	8,876.00	20,000.00	20,000.00
Total Operating income	897,343.68	73,938.75	403,503.27	893,000.00	893,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	6,883.73	1,742.14	4,971.42	8,000.00	8,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	210,678.79	21,864.52	71,129.91	208,100.00	208,100.00
4013 FICA	16,242.89	1,767.90	5,692.65	16,200.00	16,200.00
4014 INSURANCE	75,769.73	4,821.03	26,419.78	84,100.00	84,100.00
4015 RETIREMENT	40,944.97	4,432.96	13,925.64	32,000.00	32,000.00
4016 WORKMEN'S COMPENSATION	1,153.40	1,683.99	2,134.14	2,400.00	2,400.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	5,681.21	0.00	0.00	5,200.00	5,200.00
4023 TRAVEL, MEALS AND LODGING	3,117.39	0.00	510.86	2,000.00	2,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,185.89	0.00	152.23	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	7,473.51	0.00	3,375.35	5,000.00	5,000.00
4026 MAINTENANCE MATERIALS AND SUPP	100,480.12	919.31	44,677.36	115,000.00	115,000.00
4027 UTILITIES	66,564.32	13,637.35	53,250.84	80,000.00	80,000.00
4028 TELEPHONE	6,448.11	174.00	1,256.51	4,700.00	4,700.00
4031 PROFESSIONAL & TECHNICAL SERVI	40,416.31	830.00	61,236.81	109,400.00	109,400.00
4032 AUDIT	3,516.32	0.00	0.00	3,000.00	3,000.00
4033 EDUCATION AND TRAINING	1,441.27	0.00	0.00	3,000.00	3,000.00
4034 REFUNDS AND OVERPAYMENTS	3,267.00	0.00	2,265.50	0.00	0.00
4039 SIDEWALK/STREETS REPAIR	0.00	0.00	0.00	10,000.00	10,000.00
4040 GAS AND OIL	9,415.90	0.00	646.03	7,500.00	7,500.00
4047 UNIFORM ALLOWANCE	1,578.72	0.00	956.98	1,600.00	1,600.00
4048 POSTAGE	3,373.07	0.00	1,040.10	3,500.00	3,500.00
4051 LIABILITY INSUR. PROPERTY	15,680.13	0.00	14,288.97	20,500.00	20,500.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	5,000.00	5,000.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	17,500.00	17,500.00
4061 SUNDRY	0.00	0.00	51.98	0.00	0.00
4062 DEPRECIATION EXPENSE WATER	0.00	0.00	0.00	233,000.00	233,000.00
4073 CAPITAL OUTLAY-O/T BLDGS	1,546.87	0.00	0.00	315,000.00	315,000.00
Total Operating expense	633,674.45	51,873.20	307,983.06	1,293,200.00	1,293,200.00
Total Income From Operations:	263,669.23	22,065.55	95,520.21	(400,200.00)	(400,200.00)
Non-Operating Items:					
Non-operating income					
3340 State Grants	0.00	0.00	0.00	2,200.00	2,200.00
3735 WATER IMPACT FEE	143,270.30	2,056.00	8,161.76	35,000.00	35,000.00
3810 INTEREST EARNINGS	2,697.72	0.00	0.00	105,000.00	105,000.00
3820 LEASE AND RENTALS	11,495.00	0.00	5,000.00	16,500.00	16,500.00
3840 SALE OF MATERIALS	0.00	0.00	0.00	500.00	500.00
3890 MISCELLANEOUS	2,068.25	2,500.00	2,524.00	251,000.00	251,000.00
Total Non-operating income	159,531.27	4,556.00	15,685.76	410,200.00	410,200.00
Non-operating expense					
4059 INTEREST EXPENSE	30,114.50	0.00	13,398.00	30,000.00	30,000.00
4090 TRANSFER TO CAPITAL PROJECTS	112,000.00	0.00	0.00	225,000.00	225,000.00
Total Non-operating expense	142,114.50	0.00	13,398.00	255,000.00	255,000.00
Total Non-Operating Items:	17,416.77	4,556.00	2,287.76	155,200.00	155,200.00
Total Income or Expense	281,086.00	26,621.55	97,807.97	(245,000.00)	(245,000.00)

Parowan City
Standard Financial Report
52 Sewer Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(111,465.00)	(58,219.89)	(181,205.79)
1121 PTIF 1761 Combined Accounts	416,474.40	0.00	416,474.40
1122 PTIF 5595 DEQ SEWER LOAN	25,233.03	0.00	25,233.03
1125 PTIF 2161 SEWER REVENUE BOND S.F.	188,224.20	0.00	188,224.20
1126 PTIF 2162 SEWER REVENUE BONDS 05	186,027.14	0.00	186,027.14
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	153,482.91	0.00	153,482.91
1160 Xpress Bill Pay	176,032.87	(223,471.18)	18,138.13
1175 Undeposited receipts	13,880.85	(450.06)	3,637.37
1191.1 Restricted cash	370,983.15	0.00	370,983.15
1191.2 Restricted cash offset	(370,983.15)	0.00	(370,983.15)
Total Cash and cash equivalents	1,047,890.40	(282,141.13)	810,011.39
Total Cash and cash equivalents	1,047,890.40	(282,141.13)	810,011.39
Receivables			
1311 ACCOUNTS RECEIVABLE	60,221.79	(928.31)	60,932.25
Total Receivables	60,221.79	(928.31)	60,932.25
Total Current Assets	1,108,112.19	(283,069.44)	870,943.64
Non-Current Assets			
Capital assets			
Property			
1611 Land	176,092.50	0.00	176,092.50
1621 Sewer Building	9,750.20	0.00	9,750.20
1631 Sewer collection system	4,728,849.81	0.00	4,728,849.81
1641 Sewer treatment system	304,661.27	0.00	304,661.27
1647 Machinery & Equipment	175,868.77	0.00	175,868.77
1651 Autos & Trucks	121,853.34	0.00	121,853.34
54-1631 Sewer Treatment System	440,207.73	0.00	440,207.73
54-1661 Machinery & equipment	12,768.00	0.00	12,768.00
Total Property	5,970,051.62	0.00	5,970,051.62
Accumulated depreciation			
1721 Acc Depn Building	(5,981.94)	0.00	(5,981.94)
1731 Acc Depn Sewer Collection	(2,751,642.63)	0.00	(2,751,642.63)
1741 Acc Depn Sewer treatment system	(111,042.06)	0.00	(111,042.06)
1747 Acc Depn Machinery & Equipment	(98,765.05)	0.00	(98,765.05)
1751 Acc Depn Autos & Trucks	(95,227.09)	0.00	(95,227.09)
54-1731 AccDpn Sewer Treatment System	(132,602.46)	0.00	(132,602.46)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	(3,208,029.23)	0.00	(3,208,029.23)
Total Capital assets	2,762,022.39	0.00	2,762,022.39
Other non-current assets			
1802 Deferred outflows - pensions	54,804.00	0.00	54,804.00
Total Other non-current assets	54,804.00	0.00	54,804.00
Total Non-Current Assets	2,816,826.39	0.00	2,816,826.39
Total Assets:	3,924,938.58	(283,069.44)	3,687,770.03
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(290,910.44)	294,985.55	(3,003.88)
2132 ACCRUED INT PAYABLE	(6,462.50)	0.00	(6,462.50)
Total Current liabilities	(297,372.94)	294,985.55	(9,466.38)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(19,812.86)	0.00	(19,812.86)
Total Payroll liabilities	(19,812.86)	0.00	(19,812.86)
Deferred revenue			
2601 Net pension liability	(41,003.00)	0.00	(41,003.00)
2602 Deferred inflows - pensions	(1,726.00)	0.00	(1,726.00)
Total Deferred revenue	(42,729.00)	0.00	(42,729.00)

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	Prior Year Actual	Current Period Actual	Current Year Actual
Long-term liabilities			
2510.1 2005 Sewer Lagoons issued	(3,772,000.00)	0.00	(3,772,000.00)
2510.2 2005 Sewer Lagoons repaid	3,537,000.00	0.00	3,537,000.00
2510.3 2005 Sewer Lagoons current	(235,000.00)	0.00	(235,000.00)
2510.4 2005 Sewer Lagoons current offset	235,000.00	0.00	235,000.00
2522.1 2022 Cat Excavator Note issued	(50,778.00)	0.00	(50,778.00)
2522.2 2022 Cat Excavator Note repaid	9,010.00	0.00	9,010.00
2522.3 2022 Cat Excavator Note current	(9,549.00)	0.00	(9,549.00)
2522.4 2022 Cat Excavator Note current offset	9,549.00	0.00	9,549.00
2524.1 2010 DEQ SW LAGOON issued	(389,120.00)	0.00	(389,120.00)
2524.2 2010 DEQ SW LAGOON repaid	286,407.29	0.00	286,407.29
2524.3 2010 DEQ SW LAGOON current	(19,760.00)	0.00	(19,760.00)
2524.4 2010 DEQ SW LAGOON current offset	19,760.00	0.00	19,760.00
2525.1 2010 Sewer Revenue issued	(421,000.00)	0.00	(421,000.00)
2525.2 2010 Sewer Revenue repaid	421,000.00	0.00	421,000.00
2530.1 2010B Sewer Revenue issued	(122,880.00)	0.00	(122,880.00)
2530.2 2010B Sewer Revenue repaid	85,440.00	0.00	85,440.00
2530.3 2010B Sewer Revenue current	(6,240.00)	0.00	(6,240.00)
2530.4 2010B Sewer Revenue current offset	6,240.00	0.00	6,240.00
Total Long-term liabilities	(416,920.71)	0.00	(416,920.71)
Total Liabilities:	(776,835.51)	294,985.55	(488,928.95)
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(370,983.15)	0.00	(370,983.15)
2975.2 Restricted for construction	(24.83)	0.00	(24.83)
2975.3 Restricted offset	(8.33)	0.00	(8.33)
2980 BEGINNING OF YEAR	(2,777,086.76)	(11,916.11)	(2,827,824.77)
Total Equity - Paid in / Contributed	(3,148,103.07)	(11,916.11)	(3,198,841.08)
Total Liabilities and Fund Equity	(3,924,938.58)	283,069.44	(3,687,770.03)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 SEWER SERVICES	600,060.14	50,225.41	209,962.66	600,000.00	600,000.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	0.00	0.00	0.00	99,122.00	99,122.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	113,029.84	0.00	38,554.32	94,000.00	94,000.00
3720 CONNECTION FEES	2,800.00	300.00	2,200.00	6,000.00	6,000.00
3750 Dumping Fees	450.00	0.00	0.00	1,000.00	1,000.00
Total Operating income	716,339.98	50,525.41	250,716.98	800,122.00	800,122.00
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	4,038.62	935.30	2,532.10	5,700.00	5,700.00
4011 SALARIES AND WAGES-PERM. EMPLO	97,309.11	10,497.97	34,535.29	100,400.00	100,400.00
4013 FICA	7,575.17	859.99	2,782.18	8,000.00	8,000.00
4014 INSURANCE	32,978.44	2,008.25	11,357.30	36,100.00	36,100.00
4015 RETIREMENT	19,594.69	2,175.64	6,887.36	15,600.00	15,600.00
4016 WORKMEN'S COMPENSATION	549.64	838.43	1,052.93	1,200.00	1,200.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	3,474.42	0.00	0.00	3,100.00	3,100.00
4022 PUBLIC NOTICE AND ADS	0.00	0.00	405.31	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	176.23	0.00	0.00	1,000.00	1,000.00
4024 OFFICE SUPPLIES AND EXPENSE	735.07	0.00	55.08	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	9,694.37	0.00	3,668.10	3,000.00	3,000.00
4026 MAINTENANCE MATERIALS AND SUPP	40,990.45	(509.35)	42,023.68	15,500.00	15,500.00
4027 UTILITIES	6,744.30	142.21	1,171.36	2,200.00	2,200.00
4028 TELEPHONE	2,273.31	4.50	332.06	1,800.00	1,800.00
4031 PROFESSIONAL & TECHNICAL SERVI	49,638.01	389.00	2,364.91	48,000.00	48,000.00
4032 AUDIT	2,068.43	0.00	0.00	1,750.00	1,750.00
4033 EDUCATION AND TRAINING	133.73	0.00	0.00	2,000.00	2,000.00
4040 GAS AND OIL	8,431.47	0.00	524.74	5,500.00	5,500.00
4047 UNIFORM ALLOWANCE	1,578.83	0.00	957.04	1,500.00	1,500.00
4048 POSTAGE	1,517.94	0.00	468.03	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	3,848.45	0.00	3,060.93	4,000.00	4,000.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,400.00	2,400.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	14,500.00	14,500.00
4062 DEPRECIATION	0.00	0.00	0.00	195,000.00	195,000.00
4073 CAPITAL OUTLAY - O/T BUILDINGS	1,237.50	0.00	0.00	0.00	0.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	7,500.00	7,500.00
Total Sewer Collection	305,402.98	17,341.94	114,178.40	478,350.00	478,350.00
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	5,394.48	1,313.58	3,533.61	4,500.00	4,500.00
4111 SALARIES AND WAGES-PERM EMPLOY	127,389.75	13,511.68	45,192.60	131,800.00	131,800.00
4113 FICA	9,946.44	1,122.81	3,676.57	10,200.00	10,200.00
4114 INSURANCE	40,415.21	2,390.27	13,949.55	45,400.00	45,400.00
4115 RETIREMENT	25,192.16	2,789.96	8,931.95	20,200.00	20,200.00
4116 WORKER'S COMPENSATION	549.79	838.46	1,053.05	1,700.00	1,700.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	816.32	0.00	0.00	1,000.00	1,000.00
4123 TRAVEL, MEALS & LODGING	28.99	0.00	0.00	1,500.00	1,500.00
4124 OFFICE SUPPLIES AND EXPENSE	737.32	0.00	55.08	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	5,146.34	0.00	92.73	5,000.00	5,000.00
4126 MAINTENANCE MATERIALS AND SUPP	39,611.27	(509.35)	4,344.23	25,000.00	25,000.00
4127 UTILITIES	6,128.91	142.20	1,725.79	10,500.00	10,500.00
4128 TELEPHONE	2,300.30	6.75	341.01	1,800.00	1,800.00
4130 DISPOSAL AND PERMIT FEES	0.00	0.00	0.00	2,000.00	2,000.00
4131 PROFESSIONAL AND TECHNICAL SER	14,126.80	376.00	2,325.91	11,000.00	11,000.00
4132 AUDITING	2,068.43	0.00	0.00	1,800.00	1,800.00
4133 EDUCATION AND TRAINING	153.74	0.00	0.00	2,000.00	2,000.00
4140 GAS AND OIL	7,796.04	0.00	464.20	6,000.00	6,000.00
4147 UNIFORM ALLOWANCE	1,578.83	0.00	893.31	1,500.00	1,500.00
4148 POSTAGE	1,517.94	0.00	468.03	1,750.00	1,750.00
4151 LIABILITY INSUR. PROPERTY	3,831.11	0.00	3,042.95	4,000.00	4,000.00
4158 EQUIPMENT RENTAL	10,814.80	0.00	0.00	3,000.00	3,000.00
4162 DEPRECIATION	0.00	0.00	0.00	13,000.00	13,000.00
4173 CAPITAL OUTLAY - O/T BUILDINGS	1,800.00	0.00	0.00	0.00	0.00
Total Sewer Treatment	307,344.97	21,982.36	90,090.57	305,650.00	305,650.00
Total Operating expense	612,747.95	39,324.30	204,268.97	784,000.00	784,000.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Total Income From Operations:	103,592.03	11,201.11	46,448.01	16,122.00	16,122.00
Non-Operating Items:					
Non-operating income					
3725 SEWER IMPACT FEES	11,910.37	715.00	4,290.00	15,000.00	15,000.00
3805 Grant revenue	0.00	0.00	0.00	1,100.00	1,100.00
3810 INTEREST EARNINGS	2,095.18	0.00	0.00	43,000.00	43,000.00
3890 MISCELLANEOUS	3,037.50	0.00	0.00	0.00	0.00
Total Non-operating income	17,043.05	715.00	4,290.00	59,100.00	59,100.00
Non-operating expense					
4059 INTEREST EXPENSE	12,925.01	0.00	0.00	23,000.00	23,000.00
Total Non-operating expense	12,925.01	0.00	0.00	23,000.00	23,000.00
Total Non-Operating Items:	4,118.04	715.00	4,290.00	36,100.00	36,100.00
Total Income or Expense	107,710.07	11,916.11	50,738.01	52,222.00	52,222.00

Parowan City
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53 Electric Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	207,743.30	1,073,369.61	2,144,092.02
1121 PTIF 1761 Combined Accounts	4,345,798.14	0.00	3,795,798.14
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	302,014.82	0.00	302,014.82
1123 PTIF 1781 Electric Impact	0.00	0.00	(401,000.00)
1133 Zions Elec Rev 2014 Resv 6926637A	202,425.24	0.00	202,425.24
1134 Zions Elec Rev2014 Bond 6926637	97.99	0.00	97.99
1136 Zions Elec Rev 2016 Bond 6926638	220.84	0.00	220.84
1160 Xpress Bill Pay	863,656.34	(1,121,273.25)	89,385.07
1175 Undeposited receipts	(212.09)	(2,733.69)	(13,046.63)
1191.1 Restricted cash	475,760.00	0.00	475,760.00
1191.2 Restricted cash offset	(475,760.00)	0.00	(475,760.00)
Total Cash and cash equivalents	5,921,744.58	(50,637.33)	6,119,987.49
Total Cash and cash equivalents	5,921,744.58	(50,637.33)	6,119,987.49
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(6,252.88)	0.00	(6,252.88)
1311 ACCOUNTS RECEIVABLE	303,002.78	(47,665.62)	277,502.49
1422 Due from other funds - 10-Year Loan to Solid Wast	45,293.59	0.00	45,293.59
Total Receivables	342,043.49	(47,665.62)	316,543.20
Other current assets			
1581 Zions Clearing	11,790.00	0.00	13,755.00
Total Other current assets	11,790.00	0.00	13,755.00
Total Current Assets	6,275,578.07	(98,302.95)	6,450,285.69
Non-Current Assets			
Capital assets			
Property			
1611 Land and Rights	32,433.32	0.00	32,433.32
1621 Buildings	94,624.52	0.00	94,624.52
1641 Electric Plant in Service	2,527,993.50	0.00	2,527,993.50
1642 Electric System	9,415,174.98	0.00	9,415,174.98
1647 Machinery & Equipment	338,578.35	0.00	338,578.35
1651 Autos & Trucks	482,565.36	0.00	482,565.36
Total Property	12,891,370.03	0.00	12,891,370.03
Accumulated depreciation			
1721 Acc Depn Buildings	(72,015.03)	0.00	(72,015.03)
1741 Acc Depn Electric Plant	(2,352,293.71)	0.00	(2,352,293.71)
1742 Acc Depn Electric System	(2,334,781.44)	0.00	(2,334,781.44)
1747 Acc Depn Machinery & Equipment	(306,829.00)	0.00	(306,829.00)
1751 Acc Depn Autos & Trucks	(349,007.03)	0.00	(349,007.03)
Total Accumulated depreciation	(5,414,926.21)	0.00	(5,414,926.21)
Total Capital assets	7,476,443.82	0.00	7,476,443.82
Other non-current assets			
1326 Long-term receivable - PRC	1,221,423.10	0.00	1,221,423.10
1802 Deferred outflows - pensions	120,569.00	0.00	120,569.00
Total Other non-current assets	1,341,992.10	0.00	1,341,992.10
Total Non-Current Assets	8,818,435.92	0.00	8,818,435.92
Total Assets:	15,094,013.99	(98,302.95)	15,268,721.61
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(189,374.15)	121,766.80	(6,280.82)
2132 ACCRUED INTEREST PAYABLE	(8,639.33)	0.00	(8,639.33)
2135 CUSTOMER DEPOSITS	(250,159.00)	(350.00)	(249,609.00)
2150 SALES TAX PAYABLE	(12,542.38)	(9,058.39)	(35,067.69)
Total Current liabilities	(460,714.86)	112,358.41	(299,596.84)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(31,416.59)	0.00	(31,416.59)

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	Prior Year Actual	Current Period Actual	Current Year Actual
Total Payroll liabilities	<u>(31,416.59)</u>	<u>0.00</u>	<u>(31,416.59)</u>
Deferred revenue			
2601 Net pension liability	(90,207.00)	0.00	(90,207.00)
2602 Deferred inflows - pensions	(3,796.00)	0.00	(3,796.00)
Total Deferred revenue	<u>(94,003.00)</u>	<u>0.00</u>	<u>(94,003.00)</u>
Long-term liabilities			
2510.3 Electric Revenue Bonds current	(383,000.00)	0.00	(383,000.00)
2510.4 Electric RevenueBonds current offset	383,000.00	0.00	383,000.00
2513.1 2014 Electric Revenue issued	(3,464,000.00)	0.00	(3,464,000.00)
2513.2 2014 Electric Revenue repaid	965,000.00	0.00	965,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	2,370,000.00	0.00	2,370,000.00
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
Total Long-term liabilities	<u>(3,106,885.00)</u>	<u>0.00</u>	<u>(3,106,885.00)</u>
Total Liabilities:	<u>(3,693,019.45)</u>	<u>112,358.41</u>	<u>(3,531,901.43)</u>
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(11,165,094.54)	(14,055.46)	(11,500,920.18)
Total Equity - Paid in / Contributed	<u>(11,400,994.54)</u>	<u>(14,055.46)</u>	<u>(11,736,820.18)</u>
Total Liabilities and Fund Equity	<u>(15,094,013.99)</u>	<u>98,302.95</u>	<u>(15,268,721.61)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 ELECTRIC SALES-RESIDENTIAL-TAX	1,541,559.45	114,149.24	574,189.27	1,550,000.00	1,550,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	1,181,245.08	103,827.56	477,295.86	1,200,000.00	1,200,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	465,477.91	19,124.09	108,943.65	500,000.00	500,000.00
3730 PENALTIES	28,566.61	2,940.48	10,628.67	24,000.00	24,000.00
3755 HEAD IN LEASE - POWER POLES	150.00	0.00	0.00	0.00	0.00
3800 OTHER REVENUE	137,785.21	0.00	280.00	25,000.00	25,000.00
3840 SALE OF MATERIALS	3,919.05	0.00	0.00	10,000.00	10,000.00
3890 MISCELLANEOUS	13,767.22	0.00	3,453.48	21,600.00	21,600.00
Total Operating income	3,372,470.53	240,041.37	1,174,790.93	3,330,600.00	3,330,600.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	12,635.34	1,944.87	6,208.17	10,000.00	10,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	474,498.06	59,509.41	179,088.21	506,800.00	506,800.00
4013 FICA	36,356.70	4,588.21	13,782.39	38,500.00	38,500.00
4014 INSURANCE	100,819.71	7,916.70	39,565.38	115,700.00	115,700.00
4015 RETIREMENT	96,674.58	11,998.10	35,771.16	79,500.00	79,500.00
4016 WORKMEN'S COMPENSATION	2,394.49	1,857.41	2,827.82	4,900.00	4,900.00
4020 BANK CHARGES	29,655.36	0.00	5,761.74	28,500.00	28,500.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	12,640.78	0.00	0.00	12,600.00	12,600.00
4022 PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	5,660.83	0.00	428.40	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	1,081.25	0.00	156.56	3,000.00	3,000.00
4025 REPAIR TO EQUIPMENT	34,885.14	118.51	3,772.94	17,500.00	17,500.00
4026 MAINTENANCE MATERIALS AND SUPP	461,451.12	10,051.20	264,258.97	150,000.00	150,000.00
4027 UTILITIES	4,685.35	366.45	1,472.12	7,500.00	7,500.00
4028 TELEPHONE	9,759.42	242.25	1,979.56	8,300.00	8,300.00
4031 PROFESSIONAL & TECHNICAL SERVI	37,853.41	1,180.00	7,895.45	51,000.00	51,000.00
4032 AUDIT	7,322.22	0.00	0.00	6,100.00	6,100.00
4033 EDUCATION AND TRAINING	1,666.17	0.00	2,050.00	4,000.00	4,000.00
4040 GAS AND OIL	11,026.24	0.00	344.47	10,000.00	10,000.00
4047 UNIFORM ALLOWANCE	3,226.39	0.00	435.13	3,500.00	3,500.00
4048 POSTAGE	3,586.93	0.00	1,092.13	3,750.00	3,750.00
4050 POWER PURCHASE	1,309,203.32	133,338.80	382,132.23	1,400,000.00	1,400,000.00
4051 LIABILITY INSURANCE PROPERTY	12,376.49	0.00	8,695.32	12,500.00	12,500.00
4053 HYDRO PLANT EQUIPMENT	434.76	0.00	165.00	12,500.00	12,500.00
4054 PENSTOCK REPAIR	1,247.06	0.00	0.00	1,500.00	1,500.00
4055 DATA PROCESSING	7,971.60	0.00	0.00	19,500.00	19,500.00
4056 FERC/HYDRO ENGINEERING	1,919.22	0.00	(959.61)	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	0.00	0.00	0.00	8,000.00	8,000.00
4058 EQUIPMENT RENTAL	6,064.80	0.00	0.00	20,000.00	20,000.00
4061 SUNDRY	0.00	0.00	0.00	100.00	100.00
4062 DEPRECIATION	0.00	0.00	0.00	300,000.00	300,000.00
4063 RESERVOIR COMPANY ASSESSMENT	40,923.30	0.00	0.00	20,500.00	20,500.00
4064 TRANSFORMERS	0.00	0.00	0.00	70,000.00	70,000.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	21,731.07	0.00	0.00	86,600.00	86,600.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	303,074.00	0.00	24,779.75	32,030.00	32,030.00
Total Operating expense	3,052,825.11	233,111.91	981,703.29	3,053,480.00	3,053,480.00
Total Income From Operations:	319,645.42	6,929.46	193,087.64	277,120.00	277,120.00
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	389,458.98	4,840.00	44,553.00	70,000.00	70,000.00
3725 ELECTRIC IMPACT FEES	201,487.00	2,286.00	19,185.00	80,000.00	80,000.00
3740 RECONNECT FEES	1,050.00	0.00	0.00	0.00	0.00
3810 INTEREST EARNINGS	4,030.01	0.00	0.00	240,000.00	240,000.00
3820 REVENUE FROM IRRIGATION COMPANY	0.00	0.00	79,000.00	0.00	0.00
Total Non-operating income	596,025.99	7,126.00	142,738.00	390,000.00	390,000.00
Non-operating expense					
4059 INTEREST EXPENSE	38,918.00	0.00	0.00	75,000.00	75,000.00
4060 BOND AGENT PAYING COST	3,988.46	0.00	0.00	5,000.00	5,000.00
Total Non-operating expense	42,906.46	0.00	0.00	80,000.00	80,000.00
Total Non-Operating Items:	553,119.53	7,126.00	142,738.00	310,000.00	310,000.00
Total Income or Expense	872,764.95	14,055.46	335,825.64	587,120.00	587,120.00

Parowan City
Standard Financial Report
53 Electric Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(16,656.67)	152,878.44	158,714.24
1121 PTIF 1761 Combined Accounts	586,671.96	0.00	586,671.96
1160 Xpress Bill Pay	112,821.47	(136,548.63)	8,993.48
1175 Undeposited receipts	2,581.94	(220.77)	2,130.36
Total Cash and cash equivalents	685,418.70	16,109.04	756,510.04
Total Cash and cash equivalents	685,418.70	16,109.04	756,510.04
Receivables			
1311 ACCOUNTS RECEIVABLE	28,830.28	(88.90)	29,131.89
Total Receivables	28,830.28	(88.90)	29,131.89
Total Current Assets	714,248.98	16,020.14	785,641.93
Non-Current Assets			
Capital assets			
Property			
1647 Machinery & Equipment	590,021.00	0.00	590,021.00
1661 Buildings	3,833.20	0.00	3,833.20
Total Property	593,854.20	0.00	593,854.20
Accumulated depreciation			
1721 Acc Depn Buildings	(64.94)	0.00	(64.94)
1747 Acc Depn Machinery & Equipment	(585,988.50)	0.00	(585,988.50)
Total Accumulated depreciation	(586,053.44)	0.00	(586,053.44)
Total Capital assets	7,800.76	0.00	7,800.76
Other non-current assets			
1802 Deferred outflows - pensions	10,961.00	0.00	10,961.00
Total Other non-current assets	10,961.00	0.00	10,961.00
Total Non-Current Assets	18,761.76	0.00	18,761.76
Total Assets:	733,010.74	16,020.14	804,403.69
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,802.60)	2,714.05	(815.32)
2133 Due to other funds - 10-Year Loan from Electric	(45,293.59)	0.00	(45,293.59)
Total Current liabilities	(49,096.19)	2,714.05	(46,108.91)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(2,184.60)	0.00	(2,184.60)
Total Payroll liabilities	(2,184.60)	0.00	(2,184.60)
Deferred revenue			
2601 Net pension liability	(8,201.00)	0.00	(8,201.00)
2602 Deferred inflows - pensions	(345.00)	0.00	(345.00)
Total Deferred revenue	(8,546.00)	0.00	(8,546.00)
Total Liabilities:	(59,826.79)	2,714.05	(56,839.51)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(673,183.95)	(18,734.19)	(747,564.18)
Total Equity - Paid in / Contributed	(673,183.95)	(18,734.19)	(747,564.18)
Total Liabilities and Fund Equity	(733,010.74)	(16,020.14)	(804,403.69)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
55 Solid Waste Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 GARBAGE FEES (FIRST CAN)	142,672.53	12,013.03	48,190.86	143,000.00	143,000.00
3712 GARBAGE FEES (SECOND CAN)	115,199.14	9,808.59	39,171.82	116,000.00	116,000.00
3713 CAN PURCHASE	4,865.00	100.00	800.00	4,000.00	4,000.00
3715 COUNTY LANDFILL FEE	69,049.37	5,802.18	23,167.66	80,000.00	80,000.00
Total Operating income	331,786.04	27,723.80	111,330.34	343,000.00	343,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	187.07	178.75	529.05	2,800.00	2,800.00
4011 SALARIES AND WAGES-PERM. EMPLO	56,812.67	6,783.58	20,359.83	58,600.00	58,600.00
4013 FICA	4,291.51	522.90	1,569.71	4,600.00	4,600.00
4014 INSURANCE	10,182.06	683.31	3,640.98	9,300.00	9,300.00
4015 RETIREMENT	4,950.35	587.55	1,743.18	4,000.00	4,000.00
4016 WORKMEN'S COMPENSATION	366.52	51.02	204.08	600.00	600.00
4019 CONTRACT SERVICES - COUNTY	32,896.72	0.00	0.00	80,000.00	80,000.00
4023 TRAVEL, MEALS AND LODGING	67.87	0.00	0.00	0.00	0.00
4024 OFFICE SUPPLIES AND EXPENSE	596.77	0.00	91.80	600.00	600.00
4025 REPAIR TO EQUIPMENT	9,612.44	0.00	3,186.27	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	9,907.79	0.00	320.10	15,000.00	15,000.00
4028 TELEPHONE	90.00	7.50	30.00	100.00	100.00
4031 PROFESSIONAL & TECHNICAL SERVI	4,545.74	175.00	1,314.87	4,000.00	4,000.00
4032 AUDIT	620.53	0.00	0.00	600.00	600.00
4033 EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
4040 GAS AND OIL	13,645.96	0.00	0.00	18,000.00	18,000.00
4047 UNIFORM ALLOWANCE	764.43	0.00	390.26	800.00	800.00
4048 POSTAGE	1,517.94	0.00	468.03	1,550.00	1,550.00
4051 LIABILITY INSUR. PROPERTY	3,981.99	0.00	3,101.95	5,200.00	5,200.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,317.00	2,317.00
4062 DEPRECIATION	0.00	0.00	0.00	53,000.00	53,000.00
Total Operating expense	155,038.36	8,989.61	36,950.11	277,067.00	277,067.00
Total Income From Operations:	176,747.68	18,734.19	74,380.23	65,933.00	65,933.00
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	0.00	0.00	0.00	22,000.00	22,000.00
Total Non-operating income	0.00	0.00	0.00	22,000.00	22,000.00
Non-operating expense					
4081 INTEREST EXPENSE	2,038.21	0.00	0.00	4,000.00	4,000.00
Total Non-operating expense	2,038.21	0.00	0.00	4,000.00	4,000.00
Total Non-Operating Items:	(2,038.21)	0.00	0.00	18,000.00	18,000.00
Total Income or Expense	174,709.47	18,734.19	74,380.23	83,933.00	83,933.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	(23,138.37)	101,108.11	41,082.85
1121 PTIF 1761 Combined Accounts	511,000.00	0.00	511,000.00
1160 Xpress Bill Pay	88,922.54	(106,957.07)	6,749.44
1175 Undeposited receipts	2,606.18	(128.84)	2,287.68
Total Cash and cash equivalents	579,390.35	(5,977.80)	561,119.97
Total Cash and cash equivalents	579,390.35	(5,977.80)	561,119.97
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	21,804.13	134.01	22,439.92
Total Receivables	21,804.13	134.01	22,439.92
Total Current Assets	601,194.48	(5,843.79)	583,559.89
Non-Current Assets			
Capital assets			
Property			
1611 Land and rights	10,716.67	0.00	10,716.67
1631.25 Pressurized Irrigation 25 YR	113,896.39	0.00	113,896.39
1631.50 Pressurized Irrigation 50 YR	1,012,314.38	0.00	1,012,314.38
1647 Machinery and Equipment	178,041.44	0.00	178,041.44
1651 Autos & Trucks	36,542.04	0.00	36,542.04
Total Property	1,351,510.92	0.00	1,351,510.92
Accumulated depreciation			
1731.25 Acc Depn Irrigation System 25 YR	(113,690.72)	0.00	(113,690.72)
1731.50 Acc Depn Irrigation System 50 YR	(733,781.30)	0.00	(733,781.30)
1747 Acc Depn Machinery & Equipment	(125,679.89)	0.00	(125,679.89)
1751 Acc Depn Autos & Trucks	(32,060.28)	0.00	(32,060.28)
Total Accumulated depreciation	(1,005,212.19)	0.00	(1,005,212.19)
Total Capital assets	346,298.73	0.00	346,298.73
Other non-current assets			
1802 Deferred outflows - pensions	21,922.00	0.00	21,922.00
Total Other non-current assets	21,922.00	0.00	21,922.00
Total Non-Current Assets	368,220.73	0.00	368,220.73
Total Assets:	969,415.21	(5,843.79)	951,780.62
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(16,164.54)	5,279.80	(909.56)
Total Current liabilities	(16,164.54)	5,279.80	(909.56)
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(8,750.48)	0.00	(8,750.48)
Total Payroll liabilities	(8,750.48)	0.00	(8,750.48)
Deferred revenue			
2601 Net pension liability	(16,401.00)	0.00	(16,401.00)
2602 Deferred inflows - pensions	(690.00)	0.00	(690.00)
Total Deferred revenue	(17,091.00)	0.00	(17,091.00)
Long-term liabilities			
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	4,505.00	0.00	4,505.00
2522.3 2022 Cat Excavator Note current	(4,775.00)	0.00	(4,775.00)
2522.4 2022 Cat Excavator Note current offset	4,775.00	0.00	4,775.00
Total Long-term liabilities	(20,885.00)	0.00	(20,885.00)
Total Liabilities:	(62,891.02)	5,279.80	(47,636.04)
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(906,524.19)	563.99	(904,144.58)
Total Equity - Paid in / Contributed	(906,524.19)	563.99	(904,144.58)
Total Liabilities and Fund Equity	(969,415.21)	5,843.79	(951,780.62)

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
57 Irrigation Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	260,899.60	21,743.62	87,019.78	261,000.00	261,000.00
Total Operating income	260,899.60	21,743.62	87,019.78	261,000.00	261,000.00
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	3,225.67	803.25	2,220.49	2,000.00	2,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	97,670.11	10,123.93	33,062.85	96,600.00	96,600.00
4013 FICA	7,545.78	821.39	2,647.17	7,400.00	7,400.00
4014 INSURANCE	31,419.89	2,021.21	11,264.67	35,900.00	35,900.00
4015 RETIREMENT	18,823.82	2,036.16	6,416.99	15,000.00	15,000.00
4016 WORKMEN'S COMPENSATION	366.52	1,574.96	1,698.02	1,200.00	1,200.00
4023 TRAVEL, MEALS AND LODGING	42.87	0.00	0.00	1,300.00	1,300.00
4026 MAINTENANCE MATERIAL AND SUPPL	34,464.03	4,158.51	24,257.08	19,000.00	19,000.00
4027 UTILITIES	4,394.05	345.70	1,359.02	6,000.00	6,000.00
4028 TELEPHONE	1,759.95	7.50	271.53	1,400.00	1,400.00
4031 PROFESSIONAL AND TECHNICAL	10,509.89	415.00	2,334.69	25,000.00	25,000.00
4032 AUDIT	1,241.06	0.00	0.00	1,100.00	1,100.00
4039 REPAIR TO STREETS/SIDEWALK	0.00	0.00	0.00	10,000.00	10,000.00
4040 GAS AND OIL	8,110.81	0.00	464.20	5,500.00	5,500.00
4047 UNIFORM ALLOWANCE	1,578.82	0.00	957.02	1,600.00	1,600.00
4048 POSTAGE	3,035.78	0.00	936.10	3,000.00	3,000.00
4050 WATER ASSESSMENTS	113.25	0.00	0.00	150.00	150.00
4051 LIABILITY INSUR. PROPERTY	3,868.76	0.00	1,509.56	4,300.00	4,300.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4058 LEASE PAYMENT - WHEELER	10,814.80	0.00	0.00	13,500.00	13,500.00
4062 DEPRECIATION	0.00	0.00	0.00	30,000.00	30,000.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	5,000.00	5,000.00
Total Operating expense	238,985.86	22,307.61	89,399.39	287,450.00	287,450.00
Total Income From Operations:	21,913.74	(563.99)	(2,379.61)	(26,450.00)	(26,450.00)
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	0.00	0.00	0.00	19,000.00	19,000.00
Total Non-operating income	0.00	0.00	0.00	19,000.00	19,000.00
Total Non-Operating Items:	0.00	0.00	0.00	19,000.00	19,000.00
Total Income or Expense	21,913.74	(563.99)	(2,379.61)	(7,450.00)	(7,450.00)

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	21,206.55	0.00	21,206.55
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
1191.1 Restricted cash	103,797.49	0.00	103,797.49
1191.2 Restricted cash offset	(103,797.49)	0.00	(103,797.49)
Total Cash and cash equivalents	115,504.91	0.00	115,504.91
Total Cash and cash equivalents	115,504.91	0.00	115,504.91
Total Current Assets	115,504.91	0.00	115,504.91
Total Assets:	115,504.91	0.00	115,504.91
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2975.1 Restricted	(103,797.49)	0.00	(103,797.49)
2975.2 Restricted offset	103,797.49	0.00	103,797.49
2980 BEGINNING OF YEAR	(115,504.91)	0.00	(115,504.91)
Total Equity - Paid in / Contributed	(115,504.91)	0.00	(115,504.91)
Total Liabilities and Fund Equity	(115,504.91)	0.00	(115,504.91)
Total Net Position	0.00	0.00	0.00

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3482 SALE OF CEMETERY LOTS	2,962.50	0.00	0.00	4,000.00	4,000.00
Total Charges for services	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
Interest					
3810 INTEREST RECEIVED	0.00	0.00	0.00	4,300.00	4,300.00
Total Interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,300.00</u>	<u>4,300.00</u>
Total Revenue:	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>8,300.00</u>	<u>8,300.00</u>
Total Change In Net Position	<u>2,962.50</u>	<u>0.00</u>	<u>0.00</u>	<u>8,300.00</u>	<u>8,300.00</u>

Parowan City
Standard Financial Report
91 General Fixed Assets - 10/01/2024 to 10/31/2025
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in Process	3,686,770.69	9,225.28	3,883,180.74
Total Work in process	<u>3,686,770.69</u>	<u>9,225.28</u>	<u>3,883,180.74</u>
Property			
1611 Land	1,315,893.00	0.00	1,315,893.00
1621 Buildings	3,946,941.41	0.00	3,946,941.41
1631 Improvements other than bldgs	2,869,197.12	0.00	2,879,181.12
1661 Machinery & equipment	1,356,775.44	0.00	1,392,125.44
1671 Autos and trucks	257,097.93	0.00	283,194.93
1681 Infrastructure	4,648,682.24	0.00	4,648,682.24
1691 Right-to-use lease	219,289.11	0.00	219,289.11
Total Property	<u>14,613,876.25</u>	<u>0.00</u>	<u>14,685,307.25</u>
Accumulated depreciation			
1721 AccDpn Buildings	(1,450,245.60)	0.00	(1,450,245.60)
1731 AccDpn Improvements other than bldgs	(1,388,849.55)	0.00	(1,388,849.55)
1761 AccDpn Machinery & equipment	(1,000,409.70)	0.00	(1,000,409.70)
1771 AccDpn Autos and trucks	(193,947.91)	0.00	(193,947.91)
1781 AccDpn Infrastructure	(4,065,655.82)	0.00	(4,065,655.82)
1791 AccDpn Right-to-use lease	(219,289.11)	0.00	(219,289.11)
Total Accumulated depreciation	<u>(8,318,397.69)</u>	<u>0.00</u>	<u>(8,318,397.69)</u>
Total Capital assets	<u>9,982,249.25</u>	<u>9,225.28</u>	<u>10,250,090.30</u>
Other non-current assets			
1802 Deferred outflows - pensions	301,421.00	0.00	301,421.00
Total Other non-current assets	<u>301,421.00</u>	<u>0.00</u>	<u>301,421.00</u>
Total Non-Current Assets	<u>10,283,670.25</u>	<u>9,225.28</u>	<u>10,551,511.30</u>
Total Assets:	<u>10,283,670.25</u>	<u>9,225.28</u>	<u>10,551,511.30</u>
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(225,518.00)	0.00	(225,518.00)
2602 Deferred inflows - pensions	(9,490.00)	0.00	(9,490.00)
Total Deferred revenue	<u>(235,008.00)</u>	<u>0.00</u>	<u>(235,008.00)</u>
Total Liabilities:	<u>(235,008.00)</u>	<u>0.00</u>	<u>(235,008.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(18,758,191.61)	(9,225.28)	(19,026,032.66)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
2972 Total depreciation charged	8,102,220.37	0.00	8,102,220.37
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	<u>(10,048,662.25)</u>	<u>(9,225.28)</u>	<u>(10,316,503.30)</u>
Total Liabilities and Fund Equity	<u>(10,283,670.25)</u>	<u>(9,225.28)</u>	<u>(10,551,511.30)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Parowan Art Program

Request: Acceptance of Utah Arts and Museums Creative Aging grant for six (6) oil painting courses taught by Herb White, \$2,544.

Result: Acceptance will increase the annual art budget to \$6,544. That is, \$4,000 approved operating funds plus the Creative Aging Grant.

Description: A six-week oil painting course exploring significant historical themes. The program has been developed in cooperation with the Parowan City Historian's Office and the Old Rock Church Restoration Committee. Sessions: (1) Parowan's ceramic and pottery industries of the 19th and 20th century, (2) agriculture, (3) Great Depression era work projects, (4) pioneer era architecture, (5) Heritage Park, and (6) the historic centerpiece of the community - the Old Rock Church. Each course will include a brief description of the historical significance of the evening's theme.

For the second year in a row, Parowan has been successful in obtaining a UAM Creative Aging Grant. Last year's grant was for figure drawing. This year's grant is for oil painting.

To date (end of October), the Parowan Arts program, established in July 2023, has held 50 sessions with a total attendance of 490 participants. Because of the added supplies, potential mess, and drying time of oil painting this will be the first time that Parowan Arts has attempted a participatory oil paint event. There was one demonstration event by Mary Jabens.

Courses are for the "aging" - defined as age 55 and over.

All skill levels are invited and encouraged to attend. The course will be limited to twelve (12) participants. Participants will be registered on a first-come, first-served basis.

Course fee will be \$30 with scholarships offered to those with limited ability to pay.

Official Explanation of Why the Election Canvass Must Be Held on November 18, 2025

Email from Shaneal Bess:

"Hi everyone,

I wanted to clarify that **all cities and towns will need to canvass the general election on November 18.**

The reason for this is that, by law, we are required to send out cure letters to voters with issues on their voter affidavits. Because of this legal requirement, we can't have varying canvass dates across the six cities and towns.

I understand this may require special meetings for some of you, and I appreciate your understanding and cooperation.

Shaneal Bess

Chief Deputy Clerk

435-477-8346

sbess@ironcountyut.gov"

Service Missionary Volunteer Memorandum of Understanding—United States of America

THE CHURCH OF
JESUS CHRIST
OF LATTER-DAY SAINTS

We value your contribution to our community and want to assist in your charitable mission by making available missionaries of The Church of Jesus Christ of Latter-day Saints willing to volunteer their time without compensation or benefit. In return, we ask that you provide these missionaries with meaningful service opportunities in an environment that respects their standards.

We will refer service missionaries willing to volunteer, provide them with a missionary name badge or community service identification, and provide a Church contact to facilitate ongoing communication.

You agree to:

- Provide meaningful service opportunities for each missionary.
- Train and supervise missionaries to enable them to safely perform the duties you assign.
- Provide a workplace environment that is civil, free from harassment or abuse of any kind, and respectful of the missionaries' values.
- Safeguard the confidentiality of any sensitive personal information about missionaries (for example, medical conditions) that the Church may disclose to you.
- Promptly notify the Church contact and the missionary's family in the event of any accident, injury, or medical issue.
- Maintain your status as a tax-exempt nonprofit organization described in IRC 501(c)(3) unless you are a government agency.
- Maintain general liability insurance with limits not less than \$1,000,000 each occurrence to be primary and noncontributory to other insurance.

Both parties recognize that some assignments require additional training or supervision. As a result, except to the extent the parties specifically agree in a Training Plan, missionaries may not engage in any of the following restricted activities:

- Interact with children or vulnerable adults
- Operate machinery, equipment, or vehicles without proper training or certification
- Handle any cash or valuables
- Render a professional opinion

This Memorandum of Understanding will continue from year to year unless terminated by either party. It does not make the parties partners, agents, joint ventures, or alter egos and can be modified only by another writing signed by the authorized representatives. You consent to allow us and our affiliated legal entities to collect and process personal and contact information from you as necessary to facilitate the service of missionaries. If you have any questions concerning our protection of personal information, you may contact our global privacy officer at dataprivacyofficer@ChurchofJesusChrist.org.

The Church of Jesus Christ of Latter-day Saints

Organization to provide service labor ("we")

David Chandler

David Chandler (Nov 4, 2025 12:10:19 MST)

Signature of authorized agent

David Chandler

Printed name

50 E. North Temple St., Salt Lake City, UT 84150

Address (City, State, ZIP)

801-353-3365

Phone number

Email

Nov 4, 2025

Date

Parowan City Corporation

Insert service organization name here ("you")

Mollie Halterman

Mollie Halterman (Nov 4, 2025 10:58:14 MST)

Signature of authorized agent

Mollie Halterman

Printed name

35 E 100 N Parowan UT 84761

Address (City, State, ZIP)

435-477-3331

Phone number

Mayor@parowan.gov

Email

Nov 4, 2025

Date

ORDINANCE NO. 2025-18

AN ORDINANCE AMENDING PORTIONS OF TITLE 15, LAND USE CODE, RELATED TO FENCE DEFINITIONS, SCREENING REQUIREMENTS, AND WHEN FENCES ARE REQUIRED IN CERTAIN AREAS

WHEREAS, the Parowan City Council finds that clear and consistent fencing standards are necessary to protect public safety, community aesthetics, and compatibility between adjoining land uses; and

WHEREAS, the City's existing fencing and screening standards have been applied inconsistently due to a lack of specific definitions regarding opacity and fence type; and

WHEREAS, the City Council further finds that ambiguity in prior code language has led to disputes between commercial and residential property owners concerning who bears responsibility for installing or maintaining screening fences; and

WHEREAS, the Council desires to clearly establish that the obligation to provide required screening lies with the non-residential use or developing use, ensuring fair and predictable enforcement when differing land uses adjoin; and

WHEREAS, the City Council desires to clarify and update these provisions in accordance with the intent of the Parowan City Land Use Code;

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

SECTION 1. Purpose and Scope.

This ordinance modifies and clarifies portions of Title 15, Land Use And Development, as follows:

1. Adds new definitions for "Non-Obscuring Fence," "Sight-Obscuring Fence," and "Opaque / High-Screen Fence" in **Chapter 15.04 Definitions**; and
2. Amends **Subsection (N) of Section 15.56.050 Recreational Vehicle Park development and Sanitary Standards** to specify required screening standards and clarify allowable fence types; and

3. Amends **Subsection (F) of Section 15.08.170 Maximum Height of Fences, Walls, and Hedges** to clarify fence type, height, and responsibility for installation between differing land uses.

SECTION 2. Amendment to 15.04 – Definitions.

The following definitions are hereby added to Parowan City Code §15.04.010, inserted and numbered alphabetically within the existing definitions:

Non-Obscuring Fence (≈50% Open): A fence or wall of not less than six feet in height nor more than eight feet in height. It shall be constructed to City standards and shall allow substantial visibility, such that in any one (1) square foot of surface area, approximately seventy-two (72) to ninety (90) square inches are open. Acceptable materials include split-rail, wrought iron, tubular steel, chain link without slats, or other open fencing systems that maintain the required openness.

Sight-Obscuring Fence (≤10% Open): A fence or wall of not less than six feet in height nor more than eight feet in height. It shall be constructed to City standards and shall largely block visibility, such that in any one (1) square foot of surface area, no more than fifteen (15) square inches are open. Acceptable materials include solid wood or vinyl with narrow gaps, masonry with small decorative openings, or chain link with nearly continuous slats.

Opaque / High-Screen Fence (≤5% Open): A fence or wall of not less than six feet in height nor more than eight feet in height. It shall be constructed to City standards and shall substantially block visibility, such that in any one (1) square foot of surface area, no more than seven and one-half (7.5) square inches are open. Acceptable materials include closely spaced wood or vinyl boards, masonry, composite panels, or chain link with full, continuous diagonal slats or fabric.

SECTION 3. Amendment to 15.56.050(N) – Screening.

Subsection 15.56.050(N) of the Parowan City Code is hereby amended to read as follows:

15.56.050 (N) Screening. For the purposes of screening fencing, an RV park is considered a commercial use and PMC 15.08.170 (F) shall apply.

SECTION 4. Amendment to 15.08.170(F) – Fences To Be Required In Certain Areas.

Section 15.08.170(F) of the Parowan City Code is hereby amended to read as follows:

15.08.170 (F) Fences to be Required in Certain Areas. Site-obscuring fences shall be required along the boundary line in the following cases:

1. Development of property next to a difference in uses (Commercial/Industrial vs. Residential):

- a). On all Commercial and Industrial developments, in areas zoned accordingly, having a common lot line with property used for or zoned for residential purposes shall require the construction of a minimum of a 6-foot-high Opaque/High-Screen masonry wall to be installed by the developer at time of land use application.
- b). On Residential developments having a common lot line with property used for or zoned for Commercial or Industrial purposes shall require the construction of a minimum of a 6-foot-high Opaque/High-Screen masonry wall to be installed by the developer at time of land use application.
 - i) Unified Mixed-Use projects consisting of housing and commercial uses consisting of purpose-built shared pedestrian and vehicular access shall not require fencing between the mix of uses.

2. Changes in Density.

- a) Any property which proposes residential construction adjacent to a property used for residential purposes where the difference in the total number of dwellings is three (3) or more residential units per acre shall require the construction of a Site-Obscuring Fence with a minimum height of six (6) feet. This provision shall not apply when less dense property already exhibits four (4) or more units.
- b) Said fence shall be reduced to forty-eight (48) inches in height inside the front yard setback area of the residential property.

3. Conditional Uses: In the case of a commercial development permitted by conditional use in a residential neighborhood, an Opaque / High Screen Masonry Fence shall be constructed. However, fencing of a lower standard may be permitted by written mutual agreement between adjoining property owners. Said agreement shall be submitted to the Planning Commission for approval and be part of the Conditional Use Permit.

SECTION 5. CODIFICATION

This ordinance shall be codified within Title 15 of Parowan City Code and the City Recorder is authorized to make minor formatting and numbering adjustments necessary for codification.

SECTION 6. SEVERABILITY

If any provision of this ordinance is found to be invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

SECTION 7. EFFECTIVE DATE

This ordinance shall take effect immediately upon publication or posting as required by Utah law.

PASSED AND ADOPTED by the City Council and Mayor of the City of Parowan, Iron County, State of Utah, this 13th day of November 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

ORDINANCE NO. 2025-19

AN ORDINANCE ADOPTING CHAPTER 11.01 OF THE PAROWAN CITY CODE RELATING TO THE ADOPTION, ADMINISTRATION, AND ENFORCEMENT OF BUILDING INSPECTION REGULATIONS

WHEREAS, Parowan City is the building authority within its municipal boundaries, responsible for ensuring compliance with the Utah State Construction and Fire Codes adopted under Title 15A of the Utah Code; and

WHEREAS, Parowan City has previously contracted with Iron County for building inspection services, during which the County has applied its inspection practices and building code enforcement within Parowan City; and

WHEREAS, Parowan City has now assumed responsibility for performing its own building inspections and desires to ensure that its municipal code clearly establishes the legal authority, procedures, and standards for administering and enforcing the adopted building codes; and

WHEREAS, the Parowan City Planning Commission has held a duly noticed public hearing and recommended approval of this ordinance, and the City Council has reviewed the same and determined that adoption is necessary to protect the public health, safety, and welfare;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Parowan City, Utah, as follows:

SECTION 1. Adoption of Chapter 11.01 – Building Code

Chapter 11.01 of Title 11, Parowan City Code, is hereby enacted to read in full as follows:

11.01 – Building Code

Parowan City hereby adopts the most recent versions of the International Building Code, the International Residential Code, the National Electric Code, the International Plumbing Code, the International Mechanical Code, the Department of Environmental Quality, Title 317-1 through 317-4, the International Fuel Gas Code, and the Utah Wildland Urban Interface Code as defined in Utah Code §15A-2-103(2), Current Editions, published by the International Conference of Building Officials and printed as a code in book form, a copy of which is to be filed with the Recorder/Clerk for use and examination by the public, and is hereby approved as the current and effective building code of this municipality.

11.01.010 Building Official

There is hereby created the position of Building Official who shall administer and enforce the building code and shall be responsible for the public health, safety, and welfare in relation to the built environment.

11.01.011 Building Inspector

Under the oversight and direction of the Building Official, the Building Inspector shall:

1. Enforce the provisions of the International Building Code.
2. Review all building permit applications for new construction or substantial improvements to existing structures to determine compliance with the International Building Code.
3. Inspect all buildings, structures, fences, signs, and objects, including any electrical, plumbing, mechanical, or fuel gas installations, to determine their safety and effect on persons within Parowan City.
4. Issue building permits for applications that comply with this section, and upon satisfactory completion of permitted construction, issue an appropriate Certificate of Occupancy or Certificate of Completion.
5. Recommend revocation of any license to the State Department of Professional Licensing for cause, and report to the Department all violations of this part by journeymen, apprentices, or contractors.

11.01.020 Permit Required – Exceptions

A building permit shall be required for any building project that involves the erection, construction, enlargement, alteration, repair, conversion, or demolition of any structure, including any connection or alteration to any structural, electrical, plumbing, or mechanical system installed therein. The limited exceptions to the building permit requirement are:

1. Small, detached structures which are 200 or fewer square feet in area.
2. Fences under seven (7) feet in height.
3. Retaining walls under four (4) feet in height.

4. Specific finish work.
5. Minor electrical work such as repairing flush and snap switches, replacing fuses, changing lamp sockets and receptacles, taping bare joints, and repairing drop cords.
6. Plumbing repairs which involve only the working parts of a faucet or valve, the clearance of stoppages, the repairing of leaks, or the replacement of defective faucets or valves.

It shall be an infraction for any homeowner, and a Class C misdemeanor for any person who receives payment or anything of value, to construct or alter any building or structure—except a fence—without first securing the required permit.

11.01.021 Application for Permit

A building permit shall be secured from the Building Department upon application accompanied by plans and specifications stating the specific nature of the construction or alterations to be made. The plan must be verified by the person who will perform or supervise the construction or alteration.

11.01.022 Approval of Plan; Verification of Installation, and Payment of Fees

An application for the proposed construction plans shall be filed with the building inspector via the City's Building Permit software. The building inspector shall review the application/plans to determine whether the proposed construction, alteration or location of the structure, home, or mobile home conforms to the building codes and ordinances of this municipality.

As verification, the building inspector shall return the plans and/or application to the applicant with the statement "Approved" or "Disapproved" affixed thereto. If the plans/application are disapproved, the reasons therefore shall be set forth in writing or via the City's Building Permit software.

On receipt of a set of complete and qualified application and set of plans, and all associated fees paid, the building department shall issue a building permit to the applicant. One set of the plans shall be retained by the building inspector either physically or digitally. The building inspector may revoke at any time a building permit, which has been issued for any building constructed or being constructed and/or altered, or which if constructed and/or altered would be in violation of any ordinance of this municipality. An approved plan and/or application shall empower the City to begin municipal water, sewer and electric service to the approved lot, site or location.

Any permit granted in violation of this or any other applicable City Ordinance shall be null and void.

11.01.023 Variations of Plan Prohibited

No material variation from the approved plan shall be allowed unless such variation has first been approved in writing or via the City's building permit software by the Building Inspector.

11.01.024 Inspections Required

Upon issuance of a building permit and in accordance with PCMC §15.02.090, it shall be incumbent upon the applicant to ensure that all required inspections outlined in the administrative building permit process have been performed and successfully passed by the Building Inspector at the appropriate intervals defined by the Building Inspector.

11.01.024 Entry Powers

The Building Inspector shall have the power to enter into any building or premises where the work of altering, repairing, or constructing any building or structure is ongoing, for the purpose of making inspections at any reasonable hour, pursuant to the provisions of this chapter.

11.01.025 Stop Order

The Building Inspector shall have the power to order all work stopped on construction, alteration, or repairs of buildings in the municipality when such work is being done in violation of any provision of any ordinance relating thereto, or in violation of the subdivision or zoning ordinance. Work shall not be resumed after the issuance of such order except on written permission of the inspector; provided that, if the stop order is oral, it shall be followed by a written stop order within one hour, either as a physical document or via the City's building inspection software. Such written stop order may be served by any peace officer or other authorized person. Violation of a stop order by a property owner is an infraction. Violation of a stop order by a licensed contractor is a Class B misdemeanor.

11.01.030 Fee Schedule

The City shall collect a fee for the application of a permit in the amount set forth in the City's currently adopted fee schedule. Before a permit shall be issued, permit fees in the amount set

forth in the fee schedule shall be paid to the City Treasurer by the applicant for a building permit.

SECTION 2. Codification

This ordinance shall be codified as Chapter 11.01 of the Parowan City Code.

SECTION 3. SEVERABILITY

If any provision of this ordinance is found to be invalid by a court of competent jurisdiction, the remaining provisions shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE

This ordinance shall take effect immediately upon publication or posting as required by Utah law.

PASSED AND ADOPTED by the City Council and Mayor of the City of Parowan, Iron County, State of Utah, this 13th day of November 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



Nicole Hynson <nicole@parowan.gov>

Updated Quote for (6) ALPR Licenses

1 message

Spencer Brachman <sbrachman@axon.com>

Tue, Oct 28, 2025 at 8:58 AM

To: Nicole Hynson <nicole@parowan.gov>

Hi Nicole,

I hope all is well!

I've attached the **updated quote** for you to review with Chief for the **(6) ALPR licenses**.

Previous Quote:

- Years 1–5: **\$3,701.98**
- **Total: \$18,509.82**

New Quote (with discount):

- Years 1–5: **\$3,468.22**
- **Total: \$17,341.14**

I was able to apply a **\$1,168.68 discount** if we can receive a signature by **October 31st**.

Please let me know if you have any questions — happy to walk through the details anytime.
Looking forward to hearing from you!

Best,

Spencer Brachman
Inside Sales Account Manager - UT, MT, ND

Mobile (480) 896 2466
Customer Service – 1 (800) 978-2737
[AXON.COM](https://www.axon.com)

 Parowan ALPR Licenses Quote.pdf
103K

Payment Summary

Date	Subtotal	Tax	Total
Nov 2025	\$3,468.26	\$0.00	\$3,468.26
Nov 2026	\$3,468.22	\$0.00	\$3,468.22
Nov 2027	\$3,468.22	\$0.00	\$3,468.22
Nov 2028	\$3,468.22	\$0.00	\$3,468.22
Nov 2029	\$3,468.22	\$0.00	\$3,468.22
Total	\$17,341.14	\$0.00	\$17,341.14

Shipping Locations

Location Number	Street	City	State	Zip	Country
1	35 E 100 N	Parowan	UT	84761	USA

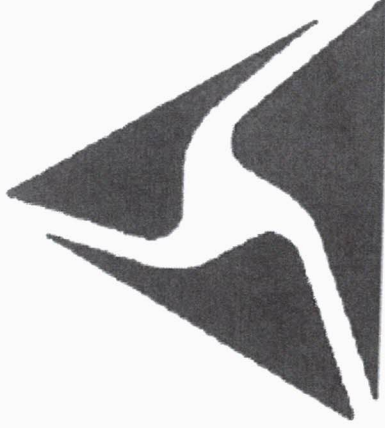
Payment Details

Nov 2025					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
aDXRI000000qAWL	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	6	\$3,468.26	\$0.00
Total				\$3,468.26	\$0.00
Nov 2026					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
aDXRI000000qAXx	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	6	\$3,468.22	\$0.00
Total				\$3,468.22	\$0.00
Nov 2027					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
aDXRI000000qAXy	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	6	\$3,468.22	\$0.00
Total				\$3,468.22	\$0.00
Nov 2028					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
aDXRI000000qAXz	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	6	\$3,468.22	\$0.00
Total				\$3,468.22	\$0.00
Nov 2029					
Invoice Plan	Item	Description	Qty	Subtotal	Tax
aDXRI000000qAY0	80401	AXON FLEET 3 - ALPR LICENSE - 1 CAMERA	6	\$3,468.22	\$0.00
Total				\$3,468.22	\$0.00

Signature

Date Signed

10/27/2025



STAFF REPORT TO THE CITY COUNCIL

SUBJECT: Break Water Flood Control / Ground Water Re-Charge Basin

Budget Amendment Proposal

AUTHOR: Aldo Biasi

DEPARTMENT: Public Works

DATE: November 4, 2025

TYPE OF ITEM: Administrative Direction

SUMMARY:

The Council will consider doing a budget adjustment to allow for cleaning and the processing of material from the Break Water Flood Control / Ground Water Re-Charge Basin. Regular cleaning and removal of material from this location is critical part of the Flood Control / Ground Water Re-Charge program for Parowan City. A clean, deep basin provides a crucial step in the flood control / ground water re-charge process. What is the VALUE or level of service that Council would like to see Public Works provide in regards to flood control and ground water re-charge.

The Council will further consider making this budget adjustment permanent as a regular funded budget item to allow yearly funding for crews to provide this critical maintenance for the City at the level of service the Council determines.

The Council will further, further consider and provide input if these programs will be / should be performed by the already short-staffed Public Works Department, or if these programs should be contracted out into the private contractor environment. The following information is provided to the Council to help with their decision to fund or not to fund regular cleaning and maintenance of the Break Water Flood Control / Ground Water Re-Charge Basin.

BACKGROUND:

Please Note: Over the past years, there have been completed projects and future projects are planned to improve the Flood Control Channel throughout the City (Bridge Project and County Improvements, etc.), but they are not being discussed in this proposal. They will need additional funding considerations beyond what is needed in the Break Water Flood Control / Ground Water Re-Charge Basin to provide maintenance in those areas.

History Summery (more or less as I know it) of the maintenance and operation on the pit.

Flood Control

The Break Water Flood Control is a historic part of the flood control process for the City. A clean deep basin does its part by taking or allowing the head of the flood to disperse and slow down its velocity before it enters the narrow flood channel making its way through the rest of the city.

- Evans Excavating had the lease on the basin and was able to process and sale gravel out of the basin. In exchange for this, they were responsible to keep the basin clean and dug out so it would function as it should.

- Orton Excavating took over the basin lease when Bob Evans lease was up and Bob had decided he no longer wanted to keep doing this type of work. Orton's did a little bit of work in the basin for a short period of time.
- Fast forward to preparations after the Brian Head Fire. Orton's were no longer operating in the basin. The City had Iron County bring in their dozers and push the basin open and stack material up onto the deck. The City opened the basin to local contractors/residents to come in and haul material out free of charge just to get the material out of the basin.
- The pit became somewhat of a free for all, which created a new set of problems for the City as residents' complaints rolled in. Some of these problems are listed below
 - Dust control
 - Vertical edges
 - People stealing others processed material
 - Contractors taking the best material and leaving a mess.

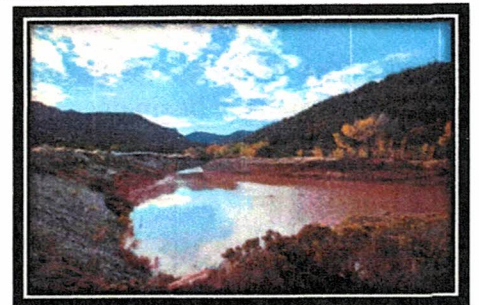
When I started working for the City again, I was tasked with coming up with a permit process for the basin. Once created, people were able to apply for a permit to dig. The permit required them to fill out a form and provide a copy of their insurance, provide their own dust control, no longer leave messes, and pay a permit fee of \$500.00, \$400.00 of which was refundable if they did all that was required. The benefit of course to the City was material leaving the basin.

This program although good during times of construction is not a consistent reliable program to clean out and work the basin and sometimes it will not move material out fast enough to really make a difference in flood control. This program also brings up the issue of the City providing large amounts of material for free of charge. There are local gravel pits that provide this material at a cost and they are missing out on the opportunity to sale their products. On the other had the City and its residents are also losing out on the sale of the material that is being provided essentially free of charge. It is understood that it does cost the contractors something to dig and haul this material out, but even with that cost it is a considerable cost savings to them to have free material especially when some are re-selling it to their customers.

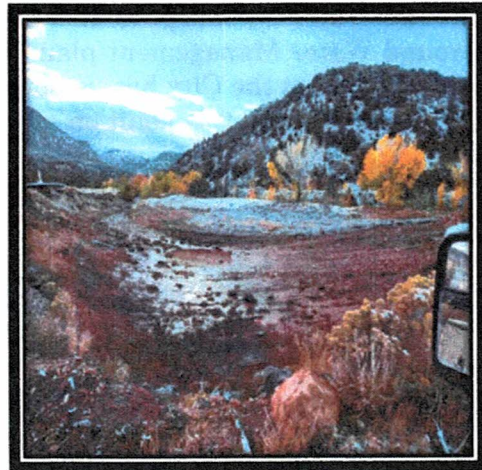
During the design phase of the Re-Charge Pipeline project it was decide that the City would provide processed material from the basin for this project. The City would get a two for one deal on this project by providing needed flood control maintenance and also saving money on material for the project. Staff noted at the time to the Council that this was somewhat of a trail run to see if this was something the City would want to continue funding and move forward with. What is the VALUE of having a basin ready for floods?

Ground Water Re-Charge

In the past the basin has only been considered for Flood Control. It is only recent years that it is also being considered also as a Ground Water Re-Charge Basin. This location is above the alluvial fan area for the Parowan Valley Aquifer and it provides an excellent area to sink surface water to ground water. Only a cleaned-out basin with the silt and clay layers removed will



provide good sinkage. A great example of this just happened with the recent floods that heavy rains brought. The South side of the basin performed how it should and removed the head of the flood off and water filled up the South side of the basin until it reached the overflow culvert and spilled into the North side. This water in the South side sank in 4 to 5 days. In areas on the North side of the basin that water made it to that has not been cleaned out, water remains there still at the time of the writing of this staff report. It is staff's opinion that having this basin cleaned regularly each year, so the City may receive credits for the re-charge is a crucial part of the Cities ground water management plan. What is the VALUE of this ground water going into the aquifer?



ANALYSIS:

The Break Water Flood Control / Ground Water Re-Charge Basin can be considered in two different categories. First it is the gift that keeps on giving, with every flood it catches material that will need to be cleaned out and possibly processed for City projects. Second it can be seen as a curse for this very same reason. It can take months/years depending on how much time is dedicated to cleaning it out. All that time, work and money can be lost in matter of days/weeks of floods depending on their size of course and how much material each flood brings down. Listed below are pros and cons of routine maintenance of the Break Water Flood Control / Ground Water Re-Charge Basin

Pros

- Flood Control
- Ground Water Re-Charge
- Material for City Projects (depending how it is processed) The City can effectively sale itself material or show it as in-kind participation for their projects from the basin possibly helping to fund the ongoing cost to clean it.
 - Road base (we are currently out)
 - Sand bedding (used in pipe bedding, Cemetery, ballfield leveling)
 - Rip rap (Upcoming City portion of bridge project)
 - Driveway rock (repair areas where residents have put rock down in the right of ways, planter areas on center street, ballfields, Pumptrack, parks)
 - Road Chip for Chip Seal

It is staffs' opinion that Flood Control and Ground Water Re-Charge are the Major pros / winners of regular yearly work in the basin. Flood control work needs to be a consistent service that should be provided to the residents of the City. It is not a problem, until it's a problem and it is not something that can be done quickly. It is like eating the proverbial elephant slowly one bite at a time, until you finish and then monsoon season arrives along with it, another elephant.

Ground Water Re-charge is also crucial to the City as it implements it's (State Mandated) Ground Water Management plan. The ability to sink additional water at this site and the other sites that the City has, is now an increased level of service that it will be providing for out residents from this point on and into the future.

If you look at just the cost of processing the material from the basin, the City most likely can go buy material for a cheaper cost. But what is the value from increased flood control / ground water re-charge? The value of this increased level of services, is something that the Council must decide and put a price on. Material processed for projects as staff sees it is a byproduct / necessary evil / and or cost of doing business by providing the other more crucial important services listed above. The question of what do we do with material generated and the cost of that answer is, as staff sees it the con of all of this.

Cons

The cost to provide theses services are (just like anything else) TIME and MONEY...lots of both.

Time

The Public Works Department is already currently understaffed and has plenty of work already assigned to them that they are behind on completing. Multiple projects happening along with regular day to day work keeps things busy and exciting. So why on earth would we consider loading additional services onto this department. Because timing is everything in the Public Works world and flood control and ground water re-charge are important issues. Each of the seasons brings different types of work that the department can do depending on the weather. There is typically a window of time (currently closing) during the transition from fall to winter that can be used for this type of work (understanding that each year is different). Work can be performed in the basin until essentially, we are wintered out. If the Council decides to make this a permanent budget item, then this work in the future perhaps can be scheduled at different times of the year depending on the workload assigned and the weather.

Public Works would at this time like to note that options listed below require all Public Works staff and the Mechanic to be on site to keep all the equipment operating all the time. This work will require the renting of expensive equipment as due a lot of the projects assigned to Public Works. Due to the nature of Public Works, it is guaranteed that operators will be pulled away from this project and others to handle day to day issues that always come up. Sometimes this equipment will sit for multiple days or weeks before operators are able to get back to those rented machines. Staff acknowledges the fact that this can be seen as wasted money and agrees that it is. Due to transport cost and equipment availability sending rented equipment back and forth is not as always as easy or cost efficient as it sounds. Public Works acknowledges that the Council and Mayor receive complaints about this. Public Works does the best that it can with its limited operator numbers that we have to handle all that has been assigned to is. Sometimes this "waste" is the cost of doing business by having Public Works providing cheaper contractor type of work. Public Works can do this work and enjoys it, but our core duties take priority over projects assignments until we are staffed according to the level of service that Council desires to provide maximum efficiency of Core and Project areas.

Money

This topic requires its own section listed below. Cost depends on what level of service the Council determines is required. Options for the Councils consideration are listed below. Staff acknowledges that there are many variables/ combinations of options, but to list a few of them to get the wheels turning.

Full Scale Production for 1 Month						
Item	Equipment rental	Expense	Material Produced	Total Monthly Production tonnage	Price per ton	Total Monthly Production Commercial Value
1	Hammer Crusher	\$36,575.00	Spec Road Base	8400	\$8.00	\$67,200.00
2	Stacker Conveyer	\$4,050.00	Crusher Fines Bedding	19600	\$5.00	\$98,000.00
3	3 Belt Screen Plant	\$13,075.00	3/4 Minus Clean Rock	6048	\$8.00	\$48,384.00
4	D8 Cat Bull Dozer	\$27,122.00	Bedding Sand (rounded)	10080	\$8.00	\$80,640.00
5	40 Ton Haul Truck	\$19,829.00	Overs 1 in Plus	5040	\$8.00	\$40,320.00
6	330 Cat Excavator	\$11,510.00	6in Plus Rip Rap	1680	\$10.00	\$16,800.00
7	325 Cat Excavator	\$2,260.00				
8	950 Cat Loader	\$11,650.00				
9	Trucking	\$16,000.00				
10	Contingency	\$22,293.55				
				Cost Per Ton		
11	Total per Month	\$164,364.55		50848	Total Gross	\$351,344.00
12	Total Labor Cost 6 Operators	\$46,202.88		\$4.14	Total Cost	\$210,567.43
					Total Net	\$46,202.88

This option above requires 6 operators to be running equipment to keep it running all the time. Public Works is staffed with 5 including me. We steal Stephen a lot out of the Shop to help in the Public Works Field. This means no other work is to be done throughout the City but this to keep all equipment running all the time. Each of these pieces of equipment is needed to achieve full efficient production of material.

- D8 Cat Dozer needed to push material out of the South side to the deck for processing. It is also used to push and shape the sides of the basin.
- 40 Ton Haul Truck hauls the material sorted by the 330-track hoe out of the North side to the westside of the Deck to be processed by the screen plant
- Screen Plant process the sandy smaller rock material that is in the 9ft of overburn material in the North Side of the basin. It is not efficient to run this amount of sand through the crusher. That is why an additional screen plant is needed.
- Crusher is needed to generate road base
- Stacker is needed to pile material high as storage room is critical
- 950 Loader is needed to be able to move material produced at a faster rate and to keep the screening plant loaded.
- 325 track hoe is needed to either load the haul truck or feed the crusher. 2 track hoes are needed.
- Contracted Trucking is needed to move processed material out of the storage area down to 300 East as there is not enough room to store it onsite on the material deck.

Road Chip Production for 1 Month						
Item	Road Chip Production Equipment Rental	Its Own Month Expense	Material Produced	Total Monthly Production tonnage	Price per ton	Total Monthly Production Commercial Value
13	Cone Crusher	\$36,575.00	Road Chip	5600	\$24.00	\$134,400.00
14	Stacker Conveyer	\$4,050.00	Crusher Fines	5600	\$8.00	\$44,800.00
15	325 Cat Excavator	\$2,260.00				
16	950 Cat Loader	\$11,650.00				
17	Trucking	\$8,000.00		Cost Per Ton	Total Gross	\$179,200.00
18	Contingency	\$6,200.00				
19	Total Per Month	\$68,735.00		11200	Total Cost	\$84,135.96
20	Total Labor Cost 2 operators	\$15,400.96		\$7.51	Total Net	\$95,064.04

There is a lot of rock produced from the Screen Plant. This rock can be crushed into chips for the road chipping projects. This process will use a different crusher and should be performed after the Full-Scale production has been completed and the rock has been generated. This option will take 2 operators doing nothing else but working in this area. Trucking will also be needed once product has been produced.

Road Base Production for 1 Month						
Item	Road base Production	Clean the Deck	Material Produced	Total Monthly Production tonnage	Price per ton	Total Monthly Production Commercial Value
21	Hammer Crusher	\$36,575.00	Spec Road Base	8400	\$8.00	\$67,200.00
22	Stacker Conveyer	\$4,050.00	Crusher Fines Bedding	19600	\$5.00	\$98,000.00
23	325 Cat Excavator	\$2,260.00				
24	950 Cat Loader	\$11,650.00				
25	Trucking	\$8,000.00		Cost Per Ton	Total Gross	\$165,200.00
26	Contingency	\$6,200.00				
27	Total per Month	\$68,735.00		28000	Total Cost	\$84,135.96
28	Total Labor Cost 2 Operators	\$15,400.96		\$3.00	Total Net	\$81,064.04

Current State of the Basin

The Council will need to keep in mind the current state of the basin as they consider the options listed below. Although Public works removed and processed thousands of yards of material from the basin for the recharge project. It was part of the project to haul the trench material back to the basin, stacking this material on the deck so it could be processed back into a useable product for the next project coming up. What this means is this material will need to be processed and moved before we go into full production mode. This process requires 2 operators doing nothing else but this work to keep equipment from sitting.

FINANCIAL IMPLICATIONS:

Note: Currently there is no budget for maintenance cost of the Break water flood control / Ground Water Re-Charge Basin. A budget adjustment will need to happen if the Council decides to move forward with one of the options that cost money.

Option 1- Do nothing, hope for the best, is it the Council's opinion the current state of the basin "good enough".

- Level of Service provided = Low
- Cost = \$0.00

Option 2- Rely on Contractors (as in the past) building various projects to dig the basin with the permit process.

- Level of Service provided = Low
- Cost essentially \$0.00 on the surface other than some administration time, but true cost, possibly hundreds of thousands, will show when floods happen and the basin is not ready to handle it. Staff is unable to provide this total cost as it depends on the destruction that the floods cause to homes and or infrastructure.

Option 3- Parowan City PW Crews provide full scale processing operation of the pit for 2 months Crushing material on the deck, screening rip rap, strategically removing layers from the basin to process them more efficiently providing multiple useable products for the City's upcoming projects. See above table titled Full Scale Production for estimated cost. Please note that cost estimates provided are for 1 month of work. Staff is recommending the budget be created for 2 months' worth of work to fully maximize the equipment that has been rented.

- Level of service is High as all the PW staff would be required to be on site unless additional hires are made. It is very rare that all the current Public Works Staff attends work all the time. Life happens; people need sick leave and vacation. New additional hires are needed to be able to absorb work when employees are absent from work.
- Cost for 2 months- \$421,234.86 (keep in mind \$92,405.76 is Public Works Labor which the City is already paying regardless where we work)

Option- 4The Council may consider purchasing some of the rented equipment if it decides to keep this as a regular budget item. Like all Public Works, this equipment is big and expensive to run and expensive to repair. Staff provided two options, Rent to Own from The Goodfellow Corporation and terms from State Bank if the Council decide to loan for the equipment. See attachment A Equipment Purchase for detailed cost.

BOARD/COMMISSION RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

Staff Recommends the Council direct Staff to begin full scale processing of material while the window of time (currently closing) is open. Staff further recommends that this becomes a regular budgeted item from the Council to provide the level of service that they determine is needed for the critical services of flood control and ground water re-charge.

PROPOSED MOTION:

N/A

ATTACHMENTS:

A – Equipment Purchase

Good Fellow Rent to Own

Equipment	Hours	Purchase Price	Monthly Payment	Interest	Total Amount Paid	Total Interest Paid	Residual Value
Used KPI FT 425CC Track Mount Ingersoll Crane	2300	\$960,000.00	\$30,000.00	\$2,000.00	\$779,740.83	\$779,740.83	\$779,740.83
Used Rental Stacker	used	\$65,150.00	\$2,000.00	\$2,000.00	\$7,747.13	\$7,747.13	\$7,747.13
Used CT 104 Mobile Screening Screen Plant	used	\$215,000.00	\$9,500.00	\$2,000.00	\$241,375.81	\$241,375.81	\$241,375.81

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Used Rental Stacker	used	\$65,150.00	\$2,000.00	\$2,000.00	\$7,747.13	\$7,747.13	\$7,747.13
Used CT 104 Mobile Screening Screen Plant	used	\$215,000.00	\$9,500.00	\$2,000.00	\$241,375.81	\$241,375.81	\$241,375.81