
PANGUITCH CITY COUNCIL

AGENDA

PANGUITCH CITY OFFICE
COUNCIL ROOM
25 SOUTH 200 EAST
PANGUITCH, UTAH 84759
June 23, 2026, 5:30 PM

1. OPENING CEREMONY
2. ADOPTION OF THE AGENDA
3. APPROVAL OF MINUTES
4. PUBLIC HEARING – 2025-2026 BUDGET OPENING
5. RESOLUTION 2026-2 THE GENERAL FUND
6. RESOLUTION 2026-3 THE WATER FUND
7. RESOLUTION 2026-4 THE SEWER FUND
8. FRAUD RISK ASSESSMENT
9. DONATION – 6TH GRADE D.C. TRIP
10. SOFTBALL FIELD – KELLY HOLMAN
11. DONATION - DUP BUILDING/RHYTHM BAND FLOAT
12. BUSINESS LICENSE- MACKABEN HOSPITALITY GROUP/SEVIER COFFEE CO.
13. BUSINESS LICENSE – FOCUS INTERPRETING
14. EXECUTIVE SESSION
15. DEPARTMENT REPORTS/CALENDAR
16. ADJOURNMENT

ZOOM MEETING LINK:

<https://us06web.zoom.us/j/9883569807?pwd=MnpyVUtiUk9rTm0vbGJZR29qSk5odz09>

Meeting ID: 988 356 9807

Passcode: 302178

REASONABLE ACCOMMODATION: The City of Panguitch will make efforts to provide reasonable accommodations to disabled members of the public in accessing City programs. Please contact Mat Houston at the Panguitch City office at least 24 hours in advance if you have special needs. Anyone who wishes to offer a prayer or thought in the opening ceremony at City Council is welcome to do so by calling City Manager Mat Houston at 435-676-8585 to schedule an appointment. Participation may be telephonic or electronic. **Items may not be covered in the order listed. Panguitch City is an equal-opportunity employer.**

GENERAL FUND

REVENUES

PAGE 1

<u>DEPARTMENT</u>	<u>ORIGINAL BUDGET</u>	<u>INCREASE</u>	<u>DECREASE</u>	<u>ADJUSTED BUDGET</u>
Taxes	\$1,242,289	\$150,000		\$1,392,289
License & Permits	\$5,800	\$200		\$6,000
Intergovernmental Revenue	\$460,000	\$200,000		\$660,000
Charges for Services	\$112,500	\$12,000		\$124,500
Fines & Forfeitures	\$22,000	\$19,240		\$41,240
Interest	\$100,000	\$52,000		\$152,000
Miscellaneous Revenue	\$35,300	\$13,500		\$48,800
Transfer - B & C Road Funds	\$0	\$200,000		\$200,000
Transfer - From Fire Dept Equip		\$3,500		\$3,500
Contributions and Transfers - Surplus				
 TOTAL REVENUES	 \$1,977,889	 \$650,440	 \$0	 \$2,628,329

Kim Soper, Mayor

Tyrissa Howell, City Recorder

**GENERAL FUND
EXPENDITURES**

<u>DEPARTMENT</u>	<u>ORIG BUDGET</u>	<u>INCREASE</u>	<u>DECREASES</u>	<u>ADJ BUDGET</u>
Legislative	\$47,979		\$14,000	\$33,979
Judicial Court	\$18,100		\$2,000	\$16,100
Administration	\$376,100	\$120,000		\$496,100
Elections	\$10,000	\$1,100		\$11,100
Buildings and Grounds	\$80,000	\$3,500		\$83,500
Police Department	\$105,500			\$105,500
Liquor Law Enforcement	\$5,000			\$5,000
Fire Department	\$64,600	\$20,000		\$84,600
Building Inspections	\$4,500			\$4,500
Animal Control	\$108,700			\$108,700
Streets and Highways	\$316,000		\$20,000	\$296,000
Landfill	\$8,300	\$5,000		\$13,300
Multi-Purpose	\$372,250		\$25,000	\$347,250
Parks and Recreation	\$208,300	\$25,000		\$233,300
Airport	\$31,900	\$110,000		\$141,900
Library	\$59,700	\$13,000		\$72,700
Economic Development	\$126,250	\$1,000		\$127,250
Transfer -To Fund Balance	\$0	\$36,000		\$36,000
Transfer -To Fire Dept Equip	\$3,500	\$3,500		\$3,500
Transfer - Capital Project Infrastructure	\$0	\$60,000		\$60,000
Transfer - Capital Project Animal Shelter	\$0	\$60,000		\$60,000
Transfer - restricted b&c road funds	\$0	\$50,000		\$50,000
Transfer Capital Projects - Parks & Rec	\$0	\$80,000		\$80,000
Transfer - Capital Project Roads	\$0	\$62,130		\$62,130
Transfer - Main Street Revitalization	\$0	\$30,000		\$30,000
Transfer to MBA Fund	\$31,210	\$31,210		\$31,210
TOTAL ADJ BALANCE	\$1,977,889	\$711,440	\$61,000	\$2,628,329

DATED: June 23, 2026

Kim Soper, Mayor

Tyrissa Howell, City Recorder

RESOLUTION 2026-3**PANGUITCH CITY
BUDGET OPENING****WATER REVENUE**

DEPARTMENT	ORIGINAL BUDGET	INCREASE	DECREASE	ADJUSTED BUDGET
Water - Other	\$ 432,000.00	\$ 8,000.00		\$ 440,000.00
Miscellaneous Revenue	\$ 8,000.00	\$ 10,000.00		\$ 18,000.00
City Lawns	\$ 25,000.00			\$ 25,000.00
Culinary Water Improvements				
State Grants				
Water - Impact Fees	\$ 10,000.00		\$ 7,000.00	\$ 3,000.00
Loan - Culinary Water Improvments				
Investment Income	\$			
Transfer From PTIF - Impact Fees	\$ 10,000.00	\$ 10,000.00		\$ 20,000.00
From Water Surplus				
TOTAL ADJUSTED	\$ 485,000.00	\$ 28,000.00	\$ 7,000.00	\$ 506,000.00

EXPENDITURES

Water Expenditures	\$ 424,500.00		\$ 89,000.00	\$ 335,500.00
Impact fees	\$ 10,000.00	\$ 10,000.00		\$ 20,000.00
Principal on Bonds	\$ 33,000.00			\$ 33,000.00
Interest on Bonds	\$ 17,500.00			\$ 17,500.00
To Water Surplus				\$ 10,000.00
Transfer to Capital Infastructure				\$ 90,000.00
TOTAL ADJUSTED BALANCE	\$ 485,000.00			\$ 506,000.00

DATED: June 23, 2026**Kim Soper, Mayor****Tyrissa Howell, City Recorder**

RESOLUTION 2026-4

**PANGUITCH CITY
BUDGET OPENING**

SEWER REVENUE

DEPARTMENT	ORIGINAL BUDGET	INCREASE	Decrease	ADJUSTED BUDGET
Sewer Other	\$ 329,000.00	\$ 29,000.00		\$ 358,000.00
From Impact Fees	\$ 11,000.00		6900	\$ 4,100.00
Impact Fees - Sewer	\$ 11,000.00	\$ 9,000.00		\$ 20,000.00
Total Adjusted	\$ 351,000.00	\$ 38,000.00	6900	\$ 382,100.00

EXPENDITURES

Sewer Expenditures	\$ 200,000.00		\$ 20,000.00	\$ 180,000.00
From Impact Fees	\$ -			
Debt Service - Principal	\$ 135,000.00			\$ 135,000.00
Debt Service - Interest	\$ 16,000.00			\$ 16,000.00
To Capital Projects - Sewer Pond		\$ 41,100.00		\$ 41,100.00
To Sewer Surplus		\$ 10,000.00		\$ 10,000.00
Total Adjusted Balance	\$ 351,000.00	\$ 51,100.00	\$ 20,000.00	\$ 382,100.00

DATED: June 23, 2026

Kim Soper , Mayor

Tyrissa Howell, City Recorder

Fraud Risk Assessment

Continued

*Total Points Earned: 320 / 395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?		5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: Panguitch City

*Completed for Fiscal Year Ending: 2024 *Completion Date: 3/3/2026

*CAO Name: Mat Houston *CFO Name: Carla Farnsworth

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?			✓	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control



PANGUITCH CITY BUSINESS LICENSE APPLICATION

25 South 200 East, PO Box 75, Panguitch, Utah 84759 Phone: 435-676-8585 Email: tyrissa@panguitchutah.gov

Date: 6/02/2026

Name of Business Mackaben Hospitality Group DBA: Sevier Coffee Co.
Type of Business Coffee Shop/Ice Cream/Lunch
Business Address 5 N. Main Street City Panguitch State UT Zip 84759
Mailing Address PO BOX City Park City State UT Zip 84098
State Sales Tax # 15227296-004-STC Health Inspection Permit # _____ Contractor License # n/a
Business Email info@r com Business Phone # 435-
Name of Business Owner (if partnership, list all partners; if corporation, list principal officers)
Kevin Mackaben, President Tyler Mackaben, Director
Owner Address _____ City Park City State UT Zip 84098
Phone # 435 Email Address _____
Name of Manager Tyler Mackaben Manager Phone # 435-

LICENSE FEES

- ☐ General Business License Fee - \$25.00
- ☐ Conditional Use Permit (one-time only fee) \$25.00
- ☐ Beer Permit - \$50.00
- ☐ Vendor Permits -
 - ☐ Up to 30 days - \$20.00
 - ☐ Yearly - \$25.00

Total amount due - \$ 25

NEW APPLICATIONS - This is an application for a business license; the actual license will be issued only when the completed application is received, reviewed, and approved by the city council. All information must be accurately completed, or the issuance of the license will be delayed. Issuance of the license shall in no way relieve the applicable zoning, health, building, and fire regulations. All state and Federal regulations must be complied with.

RENEWAL APPLICATIONS - Renewal forms are sent out at the beginning of every year. If you did not receive one, please contact Tyrissa at the Panguitch City Office. **Late Fee** - A late fee is applied if renewals are not completed by February 1st of each year.

HOME OCCUPATIONS - Home occupations require a conditional use permit.

SHORT-TERM RENTALS - A conditional use permit and a building inspection are required. Please request a STR packet.

HEALTH PERMIT REQUIRED - For all **FOOD ESTABLISHMENTS, FOOD TRUCKS, TANNING BEDS, BODY ART, AND SWIMMING POOLS.**

I, We, Tyler Mackaben hereby agree to conduct said business strictly in accordance with the Laws and Ordinances covering such business, and understand that it is unlawful to make any false statement, declaration, or report as required in this application.

Date 06/04/2026

Signed by _____

FOR OFFICIAL USE ONLY -

Health Permit Approval _____

Total Paid \$ _____

SOUTHWEST
UTAH PUBLIC
HEALTH
DEPARTMENT



SW Utah District Board of Health
Division of Environmental Health
Food Permit
Granted to

Expires December 31

2026

06/02/2026

Date Issued

337738

Permit Number

Mackaben Hospitality Group

Owner

to maintain and operate

Sevier Coffee Co. 2

Name of Food Establishment

a food establishment at

5 N Main ST

Street Address

PANGUITCH

City

UT

State

84759

Zip

Permits to operate and annual fee permits are NOT TRANSFERABLE. Those references above are valid ONLY for this owner. Permits become VOID on change of ownership. New owners must apply for new Permit(s) prior to beginning operations.

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UTAH PUBLIC
HEALTH
DEPARTMENT



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PANGUITCH CITY BUSINESS LICENSE APPLICATION

25 South 200 East, PO Box 75, Panguitch, Utah 84759 Phone: 435-676-8585 Email: tyrissa@panguitchutah.gov

Date: 6/14/20

Name of Business Focus Interpreting DBA: _____
Type of Business Lounge Services
Business Address 256 Center City Panguitch State UT Zip 84759
Mailing Address PO Box 7 City 11 State 11 Zip 11
State Sales Tax # _____ Health Inspection Permit # _____ Contractor License # _____
Business Email com Business Phone # 900- _____
Name of Business Owner (if partnership, list all partners; if corporation, list principal officers)
Selin Cacaro
Owner Address _____ City Panguitch State UT Zip 84759
Phone # 435- _____ Email Address _____
Name of Manager _____ Manager Phone # _____

LICENSE FEES

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I, We, _____ hereby agree to conduct said business strictly in accordance with the Laws and Ordinances covering such business, and understand that it is unlawful to make any false statement, declaration, or report as required in this application.

Date 6/14/20 Signed by _____

FOR OFFICIAL USE ONLY -

Health Permit Approval _____

Total Paid \$

25⁰⁰ pd cash

FROM: HARSHAD P. DESAI
TO: PANGUITCH CITY COUNCIL
SUBJECT: 2026-2027 BUDGET / PUBLIC HEARING.
DATE: JUNE 23, 2026

- (1) Panguitch City became like a guy living on food stamps and social security.
 - (a) **Facts: Panguitch population 1500 in 1990 and 1500 in 2025. But families are creating 5-10 kids. What we have is polygamist culture to push boys out (Study "LOST BOYS" ----- I see a beautiful 100 small kids on bikes on 4th of July parade. What is for them in 2040 ?**
 - (b) **The city government needs "Business Owners Viewpoint Committee" to hold twice a year and have city authorities (council body) to learn and to address.**
 - (c) **OR. Hire an economic officer with skill, experience on contract basis like 3 years renewable every three years - \$150,000 / year. Let outsider white come in for public good (Growth and cure cancer).**
- (2) **The city has long time cancer of cronyism over meritocracy. This serves city's governing body personally at huge cost to public service, area growth, etc.**
- (3) **The city governing body needs performance measuring system. What we have is who is kissing whose ring to get financially rewarded. The system should be in existence to measure what did he/she do more for public over previous year.**
 - **The city council should have system to let employee present his/her position to have salaries increased, keep same, or reduce it. ----- to exercise it's authority under 10-3-818.**
 - **The city council has burden and accountability to have open record why one is getting 50% increase and other 15%.**

PANGUITCH CITY TREASURER. - CARLA FARNSWORTH.

YEAR	CITY	TITLE	WAGES	BENEFITS	COMPENSATION
2025	PANGUITCH	TREASURER	\$78,213.40	0.	\$78,213.40
2024	PANGUITCH	TREASURER	\$59,829.63	0.	\$59,829.63
2023	PANGUITCH	TREASURER	\$59,577.48	0.	\$59,577.48
2022	PANGUITCH	TREASURER	\$55,405.55	0.	\$55,405.55
2021	PANGUITCH	TREASURER	\$52,319.72	0.	\$52,319.72
2020	PANGUITCH	TREASURER	\$51,765.75	0.	\$51,765.75

1 of 4.

2019	PANGUITCH	TREASURER	\$49,929.47	0.	\$49,929.47
2018	PANGUITCH	TREASURER	\$48,505.93	0.	\$48,505.93
2017	PANGUITCH	TREASURER	\$39,614.28	\$17,337.20	\$56,951.48
2016	PANGUITCH	TREASURER	\$37,614.60	\$15,616.05	\$53,230.65
2015	PANGUITCH	TREASURER	\$36,006.16	\$14,876.55	\$50,882.71
2014	PANGUITCH	TREASURER	\$18,787.82	\$7,643.30	\$26,431.12

- What did she do more in 2024 to get jump of \$ 59,829.63 to \$78,213.40 (which is 31%) in 2025.
- What did she do more in 2017 to get jump from \$39,614.28 to \$48,505.93 (which is 22.4%) in 2018.
- What did she do more in 2014 to get jump from \$26,413.12 to \$50,882.71 (which is 92.51%) in 2015,
- Do people in Panguitch familiar with this ?

PANGUITCH CITY RECORDER. - TYRISSA HOWELL.

YEAR	CITY	TITLE	WAGES	BENEFITS	TOTAL COMPENSATIONS
2025	PANGUITCH	CLERK / RECORDER	\$54,521.09	\$0.00	\$54,521.09
2024	PANGUITCH	CLERK / RECORDER	\$41,768.60	\$0.00	\$41,768.60
2023	PANGUITCH	CLERK / RECORDER	\$44,325.11	\$0.00	\$44,325.11
2022	PANGUITCH	CLERK / RECORDER	\$40,077.07	\$0.00	\$40,077.07
2021	PANGUITCH	CLERK / RECORDER	\$36,499.66	\$0.00	\$36,499.66
2020	PANGUITCH	CLERK / RECORDER	\$36,833.63	\$0.00	\$36,833.63
2019	PANGUITCH	CLERK / RECORDER	\$32,151.89	\$0.00	\$32,151.89
2018	PANGUITCH	CLERK / RECORDER	\$31,979.71	\$0.00	\$31,979.71
2017	PANGUITCH	CLERK / RECORDER	\$28,991.00	\$0.00	\$28,991.00
2016	PANGUITCH	CLERK / RECORDER	\$27,095.07	\$24,563.36	\$51,658.43

2074.

2015	PANGUITCH	CLERK / RECORDER	\$19,108.02	\$15,687.37	\$34,795.39
2014	PANGUITCH	CLERK / RECORDER	\$3,940.00	\$309.73	\$4,249.73

- What did she do more for public in 2024 to get jump from \$41,768.60 to \$54,521.09 (jump of 30.53%) in 2025 ?
- What did she do more for public in 2015 to get jump from \$ 34,795.39 to \$51,658.43 (jump of 48,46%) in 2016 ?
- Do people in Panguitch familiar with this ?

PANGUITCH CITY MANAGER - MATT HOUSTON.

YEAR	CITY	TITLE	WAGES	BENEFITS	TOTAL COMPENSATION
2025	PANGUITCH	CITY MANAGER	?????	?????	?????
2024	PANGUITCH	CITY MANAGER	???????	???????	???????
2023	PANGUITCH	CITY MANAGER	???????	???????	???????

- There is no record in state's transparency site. Per state, he doesn't exist.
- Why ?

(4) Panguitch City Council body need to have data on Panguitch City v. parallel jobs in private sector (at par) based on quantity and quality of out put. ----- Why not ?

NOTE: Governor Cox is paying state employees based on state of Utah – not based on San Francisco, Chicago, Los Angeles, etc.

Local Zions Bank had 4 times opening (in last 3 years), each time unfilled for months.

Panguitch City had deputy clerk opening and >30 people applied.

(5) Panguitch City needs independent, interference free, intimidation free body (officer or committee) like ETHIC COMMITTEE or ETHIC OFFICER as CHEMO for the cancer. There are bad apples in system. They are like 6 sided pyramid.

(6) **FACT: GM, FORD, etc; turn out idiots laughing at electric cars for >50 years. It was interruptor Elon Musk (son of immigrant) put TESLA and now world's automakers have their heads in sand.**

(7) Panguitch City Governing body needs to accept the fact that they are to keep the chair but spineless to admit the facts as "DO NOTHING GANG". ----- "We are on the move."

374.

- (8) People are not allowed to understand, a 70 year old lady get on AMAZON and city gets \$10 to \$30, Air B&B drops thousands in city tax, etc. On top, Panguitch got **reputation** as TOLL CITY (ticketing is thru the roof), Law Enforcement service (mandatory) became cash cow instead of cost.
- (9) It is illegal, unethical, immoral to waste public resources for personal gains. If you are in private sector, are you going to hire at this rate v. required work load ?

4074.