
PANGUITCH CITY COUNCIL

AGENDA

PANGUITCH CITY OFFICE
COUNCIL ROOM
25 SOUTH 200 EAST
PANGUITCH, UTAH 84759
OCTOBER 27, 2026, 5:30 PM

- OPENING CEREMONY
- ADOPTION OF THE AGENDA
- APPROVAL OF MINUTES
- PAYMENT APPROVAL
- PUBLIC HEARING – SALE OF THE BUSINESS INCUBATION CENTER AND PANGUITCH CITY SHOP
- RESOLUTION 2026-5 TRANSFER OF THE BUSINESS INCUBATION CENTER AND PANGUITCH CITY SHOP
- LIONS CLUB – DEAN SHEFFER
- EXECUTIVE SESSION
- DEPARTMENT REPORTS/CALENDAR
- 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.

Panguitch City Council

Meeting Minutes

October 13, 2026, 5:30 PM

25 South 200 East, Panguitch, UT 84759, US

Present: Mayor Kim Soper, City Manager Mat Houston, City Attorney Barry Huntington, City Recorder Tyrissa Howell, Councilmembers David Dodds, Cindy Stewart, James Kinsey, and Mike Sarles. **Absent:** Council Member Tracy Wright.

OPENING CEREMONY

James Kinsey led the Pledge of Allegiance, followed by a brief moment of silence.

ADOPTION OF THE AGENDA

Cindy Stewart made a motion to adopt the agenda, and David Dodds seconded. The motion carried.

APPROVAL OF MINUTES

Motion to approve the minutes was made by James Kinsey and seconded by Cindy Stewart. The motion carried.

UDOT TRANSPORTATION ZION CANYON FIBER

Eva and Nancy from UDOT's project team updated the council on the federally funded Zion Canyon fiber project, part of UDOT's statewide middle mile program to expand fiber along state rights-of-way. The project will support transportation devices such as message boards and weather stations while improving connectivity. Phase 1 began June 3rd and is expected to finish by spring; Phase 2 along US 89 and SR 20 began in August and is expected to finish by December 2026. About six crews are working in the corridor, mainly along roadway shoulders, with work within Panguitch City expected in early November. Residents and businesses will be notified as needed, and weekly project updates are available online and by email.

In response to questions, UDOT said one conduit will carry fiber, one will carry tracer wire, and others will remain available for future use, including possible ISP access. Work through town will

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October 13, 2026

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be completed by underground boring to limit disruption, while areas outside town will be plowed in. UDOT also noted the project is part of a broader statewide fiber buildout.

PANGUITCH CITY PROCUREMENT POLICY

City Manager Houston proposed updating the city's procurement policy to reflect rising costs. The revision would raise his purchasing authority for budgeted items to \$10,000 and set tiered quote requirements: no quotes under \$5,000 if reasonable, three verbal or written quotes from \$5,000 to \$25,000 when practical, three written quotes from \$25,000 to \$75,000, and formal competitive solicitation over \$75,000. He said the proposal is consistent with nearby communities. Councilmember Dodds said the amounts were appropriate, and the Mayor confirmed the policy still requires competitive bidding at higher thresholds. Houston and City Attorney Barry Huntington stated the change is a policy amendment and does not require an ordinance.

Motion to adopt the new Panguitch City Procurement Policy as presented was made by James Kinsey and seconded by David Dodds. The motion carried.

CONCRETE BID/CITY SHOP

City Manager Mat Houston reported that one bid was received for concrete work at the new city shop. David Dodds said the \$181,200 bid was in line with a similar Cannonville project, noting Panguitch's pass-through design requires more concrete. He said Panguitch will not need a septic system or leach field, though it will need a grease interceptor, and some costs may be adjusted once the final design is complete. The bid was requested now to line up a contractor before winter. Houston estimated the total building cost at about \$550,000.

Motion to accept the concrete bid for the city shop for \$181,200 was made by David Dodds and seconded by Cindy Stewart. The motion carried.

BUSINESS LICENSE – TWO IF BY SEA COIN CO

The business is located at 21 North Main Street.

Motion to approve the business license for Two If By Sea Coin Co was made by Cindy Stewart and seconded by Mike Sarles. The motion carried.

BUSINESS LICENSE – FAWSON FARMSTAND AT 420 N MAIN

Motion to approve the business license for Fawson Farmstand at 420 N Main was made by James Kinsey and seconded by Mike Sarles. The motion carried.

DEPARTMENT REPORTS/CALENDAR

Triple C Manager- City Manager Mat Houston reported that Lance Miller underwent back surgery the previous week and is expected to be out three to six months. Chad Stewart is running Triple C events with help from Nick Hampen.

Airport- At the airport technical advisory committee meeting the previous week, the master plan was reviewed. The consultants will revise the drawings and return with new material around the first of the year.

Triple C- Councilmember David Dodds reported Fish and Wildlife proposed temporary silt fencing for the prairie dogs and may help find solutions for permanent fencing. He said a recent federal rule change could provide more flexibility for city projects, though guidance is still pending.

Emergency Planning Committee- reported that the last LAPC meeting of the year would be held Thursday, October 15th.

Garfield Memorial Hospital- The new operating center at the hospital will hold an open house Thursday, October 15th from 2:00 to 6:00 PM.

Pavilion- At the ballpark, the structure for the pavilion is up, and the roof is expected to go on soon.

Panguitch Lake Dam- The Mayor thanked Councilmember Dodds and his crew for their work on the dam dedication at Panguitch Lake. Governor Cox, state senators, and legislators attended, and speakers recognized the county work crews for their role in protecting the Panguitch.

UDOT Fiber Infrastructure and possible Surveillance Cameras- Councilmember Dodds asked whether the council should take a position on automated license plate reader (Flock) cameras, noting the new fiber infrastructure could support them. Members discussed law enforcement benefits, privacy concerns, and the city's limited authority over devices in UDOT rights-of-way. The council agreed it would be helpful to invite Sheriff Houston to explain potential use of the cameras.

Adjournment

David Dodds made a motion to adjourn at 6:11 PM.

Panguitch City
Financial Statement
10 General Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 ZIONS BANK CHECKING	30,690.22	(2,971,445.88)
10310 CASH - PTIF INVESTMENT	0.00	3,872,810.07
10313 PTIF- SEWER IMPACT FEES	0.00	36,512.52
10314 PTIF- WATER IMPROVEMENT	0.00	63,463.19
10315 PTIF-LANDFILL	0.00	59,301.06
10316 PTIF- PANGUITCH CITY POOL	0.00	89,037.88
10321 PTIF 8352 CIB LOAN RESERVE	0.00	91,602.12
10750 Undeposited receipts	0.00	90,316.94
Total Cash and cash equivalents	<u>30,690.22</u>	<u>1,331,597.90</u>
Receivables		
11500 ACCOUNTS RECEIVABLE	85.00	85.00
13520 Deferred property tax receivable	0.00	190,079.00
14100 DUE FROM OTHER GOVT UNITS	0.00	47,703.27
14200 PROPERTY TAX RECEIVABLE	0.00	8,078.97
Total Receivables	<u>85.00</u>	<u>245,946.24</u>
Total Current Assets	<u>30,775.22</u>	<u>1,577,544.14</u>
Total Assets:	<u>30,775.22</u>	<u>1,577,544.14</u>
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
20300 ACCRUED INTEREST PAYABLE	0.00	(1,372.29)
22210 FICA PAYABLE	(6,881.74)	(16,274.68)
22220 FEDERAL WITHHOLDING PAYABLE	(2,774.62)	(1,497.54)
22230 STATE WITHHOLDING PAYABLE	(1,486.02)	(6,202.10)
22250 RETIREMENT PAYABLE	(10,939.28)	(7,425.08)
22260 HSA - Payable	(1,260.00)	(1,843.80)
22270 AFLAC-CAFETERIA PAYABLE	(37.96)	(28.42)
22275 WASHINGTON NATIONAL INSURANCE	(16.03)	(64.12)
22280 HEALTH INSURANCE PAYABLE	(16,047.46)	2,923.56
22290 MISC DEDUCTIONS PAYABLE	(703.04)	(17,054.94)
22295 WORKERS COMP PAYABLE	(538.83)	1,040.90
Total Current liabilities	<u>(40,684.98)</u>	<u>(47,798.51)</u>
Deferred inflows of resources		
23800 Deferred inflows - property tax	0.00	(190,079.00)
Total Deferred inflows of resources	<u>0.00</u>	<u>(190,079.00)</u>
Total Liabilities:	<u>(40,684.98)</u>	<u>(237,877.51)</u>
Equity - Paid In / Contributed		
29500 Restricted - Landfill Closure	0.00	(58,712.74)
29600 Restricted - Class C Roads	0.00	(338,066.00)
29800 FUND BALANCE - UNRESERVED	9,909.76	(942,887.89)
Total Equity - Paid In / Contributed	<u>9,909.76</u>	<u>(1,339,666.63)</u>
Total Liabilites and Fund Equity:	<u>(30,775.22)</u>	<u>(1,577,544.14)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Panguitch City
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10 General Fund - 07/01/2026 to 10/23/2026
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	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Change In Net Position					
Revenue:					
Taxes					
31100 CURRENT PROPERTY TAXES	9,337.68	9,337.68	185,000.00	175,662.32	5.05%
31200 REDEMP T PRIOR YEAR TAXES	0.00	688.34	12,000.00	11,311.66	5.74%
31300 SALES AND USE TAX	0.00	86,744.28	485,000.00	398,255.72	17.89%
31310 TELECOMMUNICATIONS TAX	0.00	1,704.13	17,000.00	15,295.87	10.02%
31350 RESORT TAX	0.00	165,409.19	355,000.00	189,590.81	46.59%
31400 ENERGY TAX (FORMERLY FRANCHISE	0.00	41,589.23	135,000.00	93,410.77	30.81%
31500 FEES-IN-LIEU PERS. PROPRTY TAX	0.00	13,111.90	30,000.00	16,888.10	43.71%
31600 TRANSIENT ROOM TAX	0.00	12,789.28	60,000.00	47,210.72	21.32%
Total Taxes	9,337.68	331,374.03	1,279,000.00	947,625.97	25.91%
Licenses and permits					
32100 BEER LICENSES	0.00	0.00	300.00	300.00	0.00%
32300 BUSINESS LICENSES	50.00	427.50	5,000.00	4,572.50	8.55%
32350 SHORT TERM RENTAL FEE	0.00	0.00	100.00	100.00	0.00%
32400 ANIMAL CONTROL FEES	0.00	10.00	500.00	490.00	2.00%
Total Licenses and permits	50.00	437.50	5,900.00	5,462.50	7.42%
Intergovernmental revenue					
33250 PREVENTION COALITION PROGRAM	0.00	348,834.14	125,000.00	(223,834.14)	279.07%
33300 STATE GRANT - CLEF LIBRARY	0.00	4,218.60	5,000.00	781.40	84.37%
33325 STATE GRANT - LSTA LIBRARY	0.00	5,000.00	0.00	(5,000.00)	0.00%
33400 STATE LIQUOR FUND	0.00	0.00	6,000.00	6,000.00	0.00%
33500 CLASS C ROAD FUND	0.00	32,155.27	200,000.00	167,844.73	16.08%
33550 LOCAL COUNTY HWY TAXES	0.00	7,982.01	35,000.00	27,017.99	22.81%
33590 HIGHWAY 89 HISTORICAL GRANT	0.00	40,000.00	80,000.00	40,000.00	50.00%
33600 COUNTY CONTRIBUTIONS - TRIPLE C	37,124.34	37,124.34	80,000.00	42,875.66	46.41%
33650 MARKETING GRANT	0.00	0.00	15,000.00	15,000.00	0.00%
33750 OUTDOOR REC - GRANT	0.00	0.00	117,000.00	117,000.00	0.00%
33850 SCHOOL DISTRICT - PURCHASE	0.00	0.00	100,000.00	100,000.00	0.00%
34100 AIRPORT GRANTS	0.00	20,339.94	292,000.00	271,660.06	6.97%
Total Intergovernmental revenue	37,124.34	495,654.30	1,055,000.00	559,345.70	46.98%
Charges for services					
34300 EVENT MONEY	0.00	0.00	25,000.00	25,000.00	0.00%
34450 BASEBALL BANNER FEES	0.00	0.00	300.00	300.00	0.00%
34500 SOCIAL HALL FEES	90.00	880.00	1,500.00	620.00	58.67%
34600 BANNERS	0.00	4,000.00	7,000.00	3,000.00	57.14%
34800 MULTI PURPOSE FEES	6,081.00	19,229.31	50,000.00	30,770.69	38.46%
34900 FIRE DEPT CONTRACTS	0.00	28,500.00	26,000.00	(2,500.00)	109.62%
34910 FIRE DEPARTMENT - GRANTS	0.00	13,117.26	0.00	(13,117.26)	0.00%
Total Charges for services	6,171.00	65,726.57	109,800.00	44,073.43	59.86%
Fines and forfeitures					
35100 J. P. COURT FINES	572.58	14,898.15	30,000.00	15,101.85	49.66%
Total Fines and forfeitures	572.58	14,898.15	30,000.00	15,101.85	49.66%
Interest					
36100 INTEREST INCOME	0.00	39,666.60	149,950.00	110,283.40	26.45%
Total Interest	0.00	39,666.60	149,950.00	110,283.40	26.45%
Miscellaneous revenue					
36200 RENTS AND ROYALTIES	2,200.00	2,500.00	5,000.00	2,500.00	50.00%
36300 AIRPORT HANGER RENT	0.00	0.00	4,000.00	4,000.00	0.00%
36400 SALE OF FIXED ASSETS	0.00	0.00	5,000.00	5,000.00	0.00%
36500 SALE OF MATERIALS & SUPPLIES	0.00	85.00	300.00	215.00	28.33%
36600 MISCELLANEOUS INCOME	0.00	3,546.00	25,000.00	21,454.00	14.18%
36900 TRIPLE C CONCESSIONS	0.00	173.00	500.00	327.00	34.60%
Total Miscellaneous revenue	2,200.00	6,304.00	39,800.00	33,496.00	15.84%
Contributions and transfers					
39050 TRANSFERS- CAPITAL PROJECTS	0.00	0.00	300,000.00	300,000.00	0.00%
Total Contributions and transfers	0.00	0.00	300,000.00	300,000.00	0.00%
Total Revenue:	55,455.60	954,061.15	2,969,450.00	2,015,388.85	32.13%
Expenditures:					
General government					

Panguitch City
Financial Statement
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	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Legislative					
41110 SALARIES AND WAGES	838.16	3,352.64	15,000.00	11,647.36	22.35%
41130 EMPLOYEE BENEFITS	73.66	294.64	1,500.00	1,205.36	19.64%
41230 TRAVEL	0.00	0.00	1,500.00	1,500.00	0.00%
41610 MISCELLANEOUS SUPPLIES	0.00	832.45	2,500.00	1,667.55	33.30%
41620 MISCELLANEOUS SERVICES	0.00	3,722.74	10,000.00	6,277.26	37.23%
Total Legislative	911.82	8,202.47	30,500.00	22,297.53	26.89%
Judicial					
42110 SALARIES AND WAGES	2,919.92	6,664.03	40,000.00	33,335.97	16.66%
42130 EMPLOYEE BENEFITS	313.30	715.00	5,100.00	4,385.00	14.02%
42230 TRAVEL	0.00	0.00	1,000.00	1,000.00	0.00%
42620 MISC SER-DEF ATTORNY-CLERK	0.00	0.00	2,400.00	2,400.00	0.00%
Total Judicial	3,233.22	7,379.03	48,500.00	41,120.97	15.21%
Administrative					
44110 SALARIES AND WAGES	7,018.08	28,072.32	63,650.00	35,577.68	44.10%
44120 CONTRACT LABOR	0.00	600.00	2,400.00	1,800.00	25.00%
44130 EMPLOYEE BENEFITS	4,262.08	18,509.22	62,000.00	43,490.78	29.85%
44210 MEMBERSHIP LEAGUES CITIES & TOWNS	0.00	1,178.90	1,200.00	21.10	98.24%
44220 PUBLIC NOTICES	0.00	414.00	2,500.00	2,086.00	16.56%
44230 TRAVEL	0.00	396.10	2,000.00	1,603.90	19.81%
44240 OFFICE EXPENSE & SUPPLIES	0.00	112.13	2,000.00	1,887.87	5.61%
44250 EQUIPMENT - SUPPLIES & MAINT	0.00	165.48	500.00	334.52	33.10%
44280 TELEPHONE	0.00	719.82	3,000.00	2,280.18	23.99%
44510 INSURANCE	0.00	35,072.33	40,000.00	4,927.67	87.68%
44600 MISCELLANEOUS EXPENSES	315.00	3,875.47	22,000.00	18,124.53	17.62%
44610 MISCELLANEOUS SUPPLIES	0.00	69.73	2,000.00	1,930.27	3.49%
44920 PREVENTION COALITION	0.00	0.00	125,000.00	125,000.00	0.00%
48900 CITY OWNED UTILITIES	0.00	0.00	25,000.00	25,000.00	0.00%
Total Administrative	11,595.16	89,185.50	353,250.00	264,064.50	25.25%
Elections					
50610 ELECTION SUPPLIES	0.00	0.00	2,500.00	2,500.00	0.00%
Total Elections	0.00	0.00	2,500.00	2,500.00	0.00%
Buildings and grounds					
51130 CHRISTMAS DECORATIONS	0.00	0.00	20,000.00	20,000.00	0.00%
51250 EQUIPMENT - SUPPLIES & MAINT	0.00	264.40	1,000.00	735.60	26.44%
51270 UTILITIES	0.00	2,076.74	15,000.00	12,923.26	13.84%
51480 FIRE STATION MAINTENANCE	0.00	0.00	2,000.00	2,000.00	0.00%
51510 SOCIAL HALL MAINTENANCE	0.00	421.19	5,000.00	4,578.81	8.42%
51610 PARK MAINTENANCE	0.00	584.60	15,000.00	14,415.40	3.90%
51720 CITY OFFICE MAINTENANCE	1,000.00	1,255.35	20,000.00	18,744.65	6.28%
51740 CAPITAL OUTLAY - NEW SHOP	0.00	44,093.40	400,000.00	355,906.60	11.02%
Total Buildings and grounds	1,000.00	48,695.68	478,000.00	429,304.32	10.19%
Total General government	16,740.20	153,462.68	912,750.00	759,287.32	16.81%
Public safety					
Police					
53110 SALARIES AND WAGES	0.00	0.00	10,000.00	10,000.00	0.00%
53620 MISCELLANEOUS SERVICES	0.00	0.00	105,500.00	105,500.00	0.00%
Total Police	0.00	0.00	115,500.00	115,500.00	0.00%
Liquor law enforcements					
54110 MISCELLANEOUS SERVICES	0.00	0.00	5,000.00	5,000.00	0.00%
Total Liquor law enforcements	0.00	0.00	5,000.00	5,000.00	0.00%
Fire					
55110 SALARIES AND WAGES	395.38	1,581.52	7,000.00	5,418.48	22.59%
55130 EMPLOYEE BENEFITS	43.22	172.88	800.00	627.12	21.61%
55150 CONTRACT LABOR	0.00	600.00	2,400.00	1,800.00	25.00%
55200 FIRE FIGHTER INCENTIVE	0.00	0.00	12,000.00	12,000.00	0.00%
55230 TRAINING	0.00	4,061.52	2,000.00	(2,061.52)	203.08%
55250 EQUIPMENT - SUPPLIES & MAINT	48.42	16,610.40	15,000.00	(1,610.40)	110.74%
55260 FUEL	0.00	947.28	2,000.00	1,052.72	47.36%
55270 UTILITIES	0.00	487.41	4,000.00	3,512.59	12.19%
55280 TELEPHONE	0.00	139.88	600.00	460.12	23.31%
55480 FIREMAN DUES	0.00	0.00	400.00	400.00	0.00%

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10 General Fund - 07/01/2026 to 10/23/2026
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55510 INSURANCE	0.00	9,331.23	11,000.00	1,668.77	84.83%
55620 MISC SERVICES	2,094.07	2,094.07	7,500.00	5,405.93	27.92%
Total Fire	2,581.09	36,026.19	64,700.00	28,673.81	55.68%
Inspections					
56310 PROFESSIONAL & TECHNICAL SERV	0.00	0.00	4,500.00	4,500.00	0.00%
Total Inspections	0.00	0.00	4,500.00	4,500.00	0.00%
Animal control					
57110 SALARIES AND WAGES	1,971.20	7,921.76	28,000.00	20,078.24	28.29%
57130 EMPLOYEE BENEFITS	1,454.96	5,801.58	21,000.00	15,198.42	27.63%
57250 EQUIPMENT - SUPPLIES & MAINT	0.00	677.68	2,000.00	1,322.32	33.88%
57270 UTILITIES	0.00	106.84	500.00	393.16	21.37%
57720 BUILDING IMPROVEMENTS	0.00	480.36	150,000.00	149,519.64	0.32%
Total Animal control	3,426.16	14,988.22	201,500.00	186,511.78	7.44%
Total Public safety	6,007.25	51,014.41	391,200.00	340,185.59	13.04%
Highways and public improvements					
Streets and highways					
60110 SALARIES AND WAGES	1,971.20	7,921.76	28,000.00	20,078.24	28.29%
60120 CONTRACT LABOR - CROSSING GUARD	0.00	0.00	5,000.00	5,000.00	0.00%
60130 EMPLOYEE BENEFITS	1,454.94	5,801.45	21,000.00	15,198.55	27.63%
60250 EQUIPMENT - SUPPLIES & MAINT	113.15	1,292.80	7,500.00	6,207.20	17.24%
60270 UTILITIES	0.00	1,741.61	7,000.00	5,258.39	24.88%
60400 STREETS - CHIP SEAL	0.00	0.00	200,000.00	200,000.00	0.00%
60610 MISCELLANEOUS SUPPLIES	137.75	674.33	2,500.00	1,825.67	26.97%
60620 MISCELLANEOUS SERVICES	0.00	3,880.31	2,500.00	(1,380.31)	155.21%
60740 CAPITAL PURCHASE - EQUIPMENT	0.00	41,515.10	50,000.00	8,484.90	83.03%
60810 LEASE PAYMENTS	0.00	13,634.40	0.00	(13,634.40)	0.00%
60811 LEASE - INTEREST	0.00	1,859.40	0.00	(1,859.40)	0.00%
Total Streets and highways	3,677.04	78,321.16	323,500.00	245,178.84	24.21%
Landfill					
62450 LANDFILL - CAPITAL EQUIPMENT	0.00	12,877.05	5,000.00	(7,877.05)	257.54%
62460 SOURCE REDUCTION CLOSURE	120.00	2,554.06	17,500.00	14,945.94	14.59%
62620 MISC SERVICES-HUGHES WASTE HAULERS	22.00	66.00	800.00	734.00	8.25%
Total Landfill	142.00	15,497.11	23,300.00	7,802.89	66.51%
Total Highways and public improvements	3,819.04	93,818.27	346,800.00	252,981.73	27.05%
Parks, recreation, and public property					
Multi-purpose center					
63110 SALARIES AND WAGES	6,868.62	24,284.69	86,000.00	61,715.31	28.24%
63130 EMPLOYEE BENEFITS	4,185.48	15,838.50	55,000.00	39,161.50	28.80%
63210 BANNERS	0.00	10,825.00	12,000.00	1,175.00	90.21%
63220 PUBLIC NOTICES/ ADVERTISING	0.00	1,111.92	3,000.00	1,888.08	37.06%
63230 TRAVEL	0.00	103.36	250.00	146.64	41.34%
63250 EQUIPMENT - SUPPLIES & MAINT	391.34	1,692.53	4,500.00	2,807.47	37.61%
63270 UTILITIES	0.00	4,350.60	30,000.00	25,649.40	14.50%
63280 TELEPHONE	0.00	602.81	3,000.00	2,397.19	20.09%
63510 INSURANCE	0.00	12,259.92	10,000.00	(2,259.92)	122.60%
63610 MISCELLANEOUS SUPPLIES	593.03	4,559.94	10,000.00	5,440.06	45.60%
63620 MISC SERVICES-SHOWS	0.00	21,175.00	50,000.00	28,825.00	42.35%
63740 CAPITAL OUTLAY - EQUIPMENT	0.00	5,046.89	30,000.00	24,953.11	16.82%
63750 CAPITAL PURCHASE - EQUIPMENT LEASE	0.00	0.00	3,800.00	3,800.00	0.00%
63810 Debt Service - Principal	0.00	0.00	75,000.00	75,000.00	0.00%
63811 Debt Service - Interest	0.00	503.85	10,000.00	9,496.15	5.04%
63820 INMATE LABOR	0.00	408.00	1,500.00	1,092.00	27.20%
Total Multi-purpose center	12,038.47	102,763.01	384,050.00	281,286.99	26.76%
Parks and recreation					
64110 SALARIES AND WAGES	9,251.52	44,342.32	72,000.00	27,657.68	61.59%
64130 EMPLOYEE BENEFITS	6,887.72	28,181.19	52,000.00	23,818.81	54.19%
64160 CONTRACT LABOR - SOCIAL HALL CLEANING	0.00	900.00	3,600.00	2,700.00	25.00%
64210 FIREWORKS	0.00	0.00	6,500.00	6,500.00	0.00%
64250 EQUIPMENT - SUPPLIES & MAINT	0.00	2,143.38	3,500.00	1,356.62	61.24%
64270 PARK UTILITIES	0.00	1,259.93	7,000.00	5,740.07	18.00%
64280 BASEBALL - UTILITIES	0.00	1,174.36	4,000.00	2,825.64	29.36%
64281 BASEBALL BANNER	0.00	0.00	300.00	300.00	0.00%

Panguitch City
Financial Statement
10 General Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
64285 SPLASHPAD/PICKLEBALL - MAINTENANCE	0.00	1,143.44	1,000.00	(143.44)	114.34%
64480 CAPITAL OUTLAY - PAVILION	114.00	114.00	127,000.00	126,886.00	0.09%
64490 CAPITAL OUTLAY - SOFTBALL FIELD	0.00	0.00	5,000.00	5,000.00	0.00%
64600 OUTDOOR CLASSROOM	0.00	0.00	5,000.00	5,000.00	0.00%
64610 MISCELLANEOUS SUPPLIES/LIGHTS	64.58	1,711.16	7,000.00	5,288.84	24.45%
64620 MISC SERVICES	0.00	1,872.74	2,500.00	627.26	74.91%
64730 IMPROVEMENTS - BALLFIELDS	0.00	4,511.00	5,000.00	489.00	90.22%
64740 SOCIAL HALL	0.00	0.00	2,500.00	2,500.00	0.00%
64920 CONTRIBUTIONS	2,570.00	2,820.00	12,000.00	9,180.00	23.50%
Total Parks and recreation	18,887.82	90,173.52	315,900.00	225,726.48	28.54%
Airport					
65112 MAINTENANCE	0.00	0.00	500.00	500.00	0.00%
65130 AWOS MAINT	0.00	0.00	10,000.00	10,000.00	0.00%
65210 CAPITAL PROJECT AIRPORT- INFRASTRUCTUR	0.00	11,969.47	0.00	(11,969.47)	0.00%
65250 EQUIPMENT - SUPPLIES & MAINT	0.00	0.00	1,500.00	1,500.00	0.00%
65270 UTILITIES	0.00	721.38	3,200.00	2,478.62	22.54%
65280 TELEPHONE	0.00	512.52	1,800.00	1,287.48	28.47%
65510 INSURANCE	0.00	3,643.75	3,500.00	(143.75)	104.11%
65730 IMPROVEMENTS	0.00	0.00	292,000.00	292,000.00	0.00%
Total Airport	0.00	16,847.12	312,500.00	295,652.88	5.39%
Library					
66110 SALARIES AND WAGES	2,087.71	7,526.72	24,000.00	16,473.28	31.36%
66130 EMPLOYEE BENEFITS	162.35	587.63	3,000.00	2,412.37	19.59%
66210 BOOK, SUBSCRIPTIONS/MEMBERSHIP	0.00	811.38	4,000.00	3,188.62	20.28%
66230 TRAVEL	0.00	0.00	250.00	250.00	0.00%
66240 OFFICE EXPENSE & SUPPLIES	0.00	416.05	1,000.00	583.95	41.61%
66270 UTILITIES	0.00	3,288.03	15,000.00	11,711.97	21.92%
66610 MISCELLANEOUS SUPPLIES	0.00	0.00	250.00	250.00	0.00%
66620 MISCELLANEOUS SERVICES	1,130.00	2,550.88	7,500.00	4,949.12	34.01%
66730 CLEF GRANT EXPENSES	0.00	1,408.59	5,000.00	3,591.41	28.17%
Total Library	3,380.06	16,589.28	60,000.00	43,410.72	27.65%
Total Parks, recreation, and public property	34,306.35	226,372.93	1,072,450.00	846,077.07	21.11%
Economic development					
68110 SALARIES AND WAGES	3,447.80	16,791.20	48,000.00	31,208.80	34.98%
68130 EMPLOYEE BENEFITS	844.72	3,692.60	18,000.00	14,307.40	20.51%
68220 MAIN STREET EVENTS	0.00	0.00	5,000.00	5,000.00	0.00%
68230 TRAVEL	0.00	0.00	250.00	250.00	0.00%
68235 HIGHWAY 89 HISTORICAL GRANT	0.00	17,457.95	80,000.00	62,542.05	21.82%
68240 OFFICE EXPENSE & SUPPLIES	0.00	119.62	2,000.00	1,880.38	5.98%
68250 EVENT MONEY	200.00	7,900.00	18,000.00	10,100.00	43.89%
68400 PANG BROCHURE/MISC ADVERTISING	0.00	3,028.23	20,000.00	16,971.77	15.14%
68630 MAIN STREET-BALLOON FESTIVAL	0.00	0.00	19,000.00	19,000.00	0.00%
68635 PHONE - EVENTS	0.00	119.02	500.00	380.98	23.80%
Total Economic development	4,492.52	49,108.62	210,750.00	161,641.38	23.30%
Transfers					
40950 TRANSFERS TO FIRE DEPARTMENT EQUIP	0.00	0.00	3,500.00	3,500.00	0.00%
55910 TRANSFER TO MBA FUND	0.00	0.00	32,000.00	32,000.00	0.00%
Total Transfers	0.00	0.00	35,500.00	35,500.00	0.00%
Total Expenditures:	65,365.36	573,776.91	2,969,450.00	2,395,673.09	19.32%
Total Change In Net Position	(9,909.76)	380,284.24	0.00	(380,284.24)	0.00%

Panguitch City
Financial Statement
31 LBA Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	<u>Period Actual</u>	<u>YTD Actual</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 ZIONS BANK CHECKING	0.00	(18,386.01)
Total Cash and cash equivalents	<u>0.00</u>	<u>(18,386.01)</u>
Total Current Assets	<u>0.00</u>	<u>(18,386.01)</u>
Total Assets:	<u>0.00</u>	<u>(18,386.01)</u>
Liabilites and Fund Equity:		
Equity - Paid In / Contributed		
29800 FUND BALANCE	0.00	18,386.01
Total Equity - Paid In / Contributed	<u>0.00</u>	<u>18,386.01</u>
Total Liabilites and Fund Equity:	<u>0.00</u>	<u>18,386.01</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Panguitch City
Financial Statement
31 LBA Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Change In Net Position					
Expenditures:					
Public safety					
Fire					
55810 DEBT SERVICE - PRINCIPAL	0.00	30,000.00	0.00	(30,000.00)	0.00%
55820 DEBT SERVICE - INTEREST	0.00	910.01	0.00	(910.01)	0.00%
Total Fire	<u>0.00</u>	<u>30,910.01</u>	<u>0.00</u>	<u>(30,910.01)</u>	<u>0.00%</u>
Total Public safety	<u>0.00</u>	<u>30,910.01</u>	<u>0.00</u>	<u>(30,910.01)</u>	<u>0.00%</u>
Total Expenditures:	<u>0.00</u>	<u>30,910.01</u>	<u>0.00</u>	<u>(30,910.01)</u>	<u>0.00%</u>
Total Change In Net Position	<u>0.00</u>	<u>(30,910.01)</u>	<u>0.00</u>	<u>30,910.01</u>	<u>0.00%</u>

Panguitch City
Financial Statement
40 Capital Projects Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	<u>Period Actual</u>	<u>YTD Actual</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 ZIONS BANK CHECKING	0.00	1,343,654.52
10316 PTIF- PANGUITCH CITY POOL	0.00	7,249.60
Total Cash and cash equivalents	<u>0.00</u>	<u>1,350,904.12</u>
Total Current Assets	<u>0.00</u>	<u>1,350,904.12</u>
Total Assets:	<u>0.00</u>	<u>1,350,904.12</u>
Liabilites and Fund Equity:		
Equity - Paid In / Contributed		
29800 FUND BALANCE - UNRESERVED	0.00	(1,350,904.12)
Total Equity - Paid In / Contributed	<u>0.00</u>	<u>(1,350,904.12)</u>
Total Liabilites and Fund Equity:	<u>0.00</u>	<u>(1,350,904.12)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Panguitch City
Financial Statement
40 Capital Projects Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Change In Net Position					
Revenue:					
Interest					
36100 INTEREST INCOME	0.00	323.14	0.00	(323.14)	0.00%
Total Interest	<u>0.00</u>	<u>323.14</u>	<u>0.00</u>	<u>(323.14)</u>	<u>0.00%</u>
Total Revenue:	<u>0.00</u>	<u>323.14</u>	<u>0.00</u>	<u>(323.14)</u>	<u>0.00%</u>
Total Change In Net Position	<u>0.00</u>	<u>323.14</u>	<u>0.00</u>	<u>(323.14)</u>	<u>0.00%</u>

Panguitch City
Financial Statement
51 Water Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 ZIONS BANK CHECKING	36,245.70	1,011,301.19
10330 PTIF - CULINARY WATER PROJECT 6521	0.00	13,028.52
10750 Undeposited receipts	(797.68)	6,411.66
11500 CONT. REC. WEST PANGUITCH IRR.	0.00	0.34
Total Cash and cash equivalents	<u>35,448.02</u>	<u>1,030,741.71</u>
Receivables		
11510 ACCOUNTS RECEIVABLE - WATER	(35,796.30)	(11,678.32)
Total Receivables	<u>(35,796.30)</u>	<u>(11,678.32)</u>
Total Current Assets	<u>(348.28)</u>	<u>1,019,063.39</u>
Non-Current Assets		
Capital assets		
Property		
16000 LAND	0.00	68,984.00
16400 EQUIPMENT	0.00	150,774.81
16500 INVESTMENT WATER IMPROVEMENTS	0.00	7,618,589.06
Total Property	<u>0.00</u>	<u>7,838,347.87</u>
Accumulated depreciation		
16900 ACCDPN WATER IMPROVEMENTS	0.00	(1,882,143.63)
16901 ACCDPN EQUIPMENT	0.00	(150,774.81)
Total Accumulated depreciation	<u>0.00</u>	<u>(2,032,918.44)</u>
Total Capital assets	<u>0.00</u>	<u>5,805,429.43</u>
Other non-current assets		
1810 Net pension assets (GASB 68)	0.00	3,471.00
1811 Deferred outflows or resources (GASB 68)	0.00	24,675.00
Total Other non-current assets	<u>0.00</u>	<u>28,146.00</u>
Total Non-Current Assets	<u>0.00</u>	<u>5,833,575.43</u>
Total Assets:	<u>(348.28)</u>	<u>6,852,638.82</u>
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities		
20200 ACCOUNTS PAYABLE	0.00	(58.86)
20500 Bond Interest Payable	0.00	(4,119.93)
22900 WATER DEPOSITS	0.00	(2,400.00)
Total Current liabilities	<u>0.00</u>	<u>(6,578.79)</u>
Long-term liabilities		
22540 2023 Bonds Payable	0.00	(739,000.00)
Total Long-term liabilities	<u>0.00</u>	<u>(739,000.00)</u>
Deferred inflows of resources		
2601 Net pension liability (GASB 68)	0.00	(4,277.00)
2602 Deferred inflows of resources (GASB 68)	0.00	(21,020.00)
Total Deferred inflows of resources	<u>0.00</u>	<u>(25,297.00)</u>
Total Liabilities:	<u>0.00</u>	<u>(770,875.79)</u>
Equity - Paid In / Contributed		
28900 Restricted - Impact Fees	0.00	(39,353.00)
29800 RETAINED EARNINGS	348.28	(6,042,410.04)
Total Equity - Paid In / Contributed	<u>348.28</u>	<u>(6,081,763.04)</u>
Total Liabilities and Fund Equity:	<u>348.28</u>	<u>(6,852,638.83)</u>
Total Net Position	<u>0.00</u>	<u>(0.01)</u>

Panguitch City
Financial Statement
51 Water Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Income or Expense					
Income From Operations:					
Operating income					
30100 WATER OPERATIONS	46.21	144,697.69	425,000.00	280,302.31	34.05%
30300 CUSTOMER CONNECTS-DEPOSIT REF.	9,600.00	9,600.00	6,000.00	(3,600.00)	160.00%
Total Operating income	<u>9,646.21</u>	<u>154,297.69</u>	<u>431,000.00</u>	<u>276,702.31</u>	<u>35.80%</u>
Operating expense					
40110 SALARIES AND WAGES	3,064.29	21,329.37	131,000.00	109,670.63	16.28%
40130 EMPLOYEE BENEFITS	1,800.20	8,075.32	77,000.00	68,924.68	10.49%
40210 MEMBERSHIP RURAL WATER	0.00	0.00	1,000.00	1,000.00	0.00%
40230 TRAVEL	0.00	504.06	3,000.00	2,495.94	16.80%
40240 OFFICE EXPENSE & SUPPLIES	0.00	43.99	3,000.00	2,956.01	1.47%
40250 EQUIPMENT - SUPPLIES & MAINT	0.00	4,086.98	15,000.00	10,913.02	27.25%
40270 UTILITIES	0.00	20,594.96	40,000.00	19,405.04	51.49%
40280 TELEPHONE	0.00	903.47	2,500.00	1,596.53	36.14%
40310 PROFESSIONAL & TECHNICAL SERV	2,400.00	6,874.50	24,000.00	17,125.50	28.64%
40510 INSURANCE	0.00	2,060.32	6,000.00	3,939.68	34.34%
40610 MISCELLANEOUS SUPPLIES	0.00	16,303.30	30,000.00	13,696.70	54.34%
40620 MISCELLANEOUS SERVICES	0.00	1,444.80	20,000.00	18,555.20	7.22%
40630 SECONDARY WATER	0.00	135.00	5,000.00	4,865.00	2.70%
40710 WATER STOCK ASSESSMENT	0.00	0.00	10,000.00	10,000.00	0.00%
40740 LINE EXPANSION PROJECT	2,770.00	2,770.00	10,000.00	7,230.00	27.70%
40750 CAPITAL PURCHASE - EQUIPMENT	0.00	0.00	18,000.00	18,000.00	0.00%
40770 CULINARY WATER IMPROVEMENTS	0.00	9,895.00	30,000.00	20,105.00	32.98%
Total Operating expense	<u>10,034.49</u>	<u>95,021.07</u>	<u>425,500.00</u>	<u>330,478.93</u>	<u>22.33%</u>
Total Income From Operations:	<u>(388.28)</u>	<u>59,276.62</u>	<u>5,500.00</u>	<u>(53,776.62)</u>	<u>1,077.76%</u>
Non-Operating Items:					
Non-operating income					
30500 CITY LAWNS	0.00	0.00	25,000.00	25,000.00	0.00%
30700 WATER IMPACT FEES	0.00	6,000.00	0.00	(6,000.00)	0.00%
30800 MISCELLANEOUS REVENUE	40.00	992.25	20,000.00	19,007.75	4.96%
30950 TRANSFER FROM PTIF - IMPACT FEES	0.00	0.00	20,000.00	20,000.00	0.00%
Total Non-operating income	<u>40.00</u>	<u>6,992.25</u>	<u>65,000.00</u>	<u>58,007.75</u>	<u>10.76%</u>
Non-operating expense					
40810 PRINCIPAL ON BONDS	0.00	0.00	34,000.00	34,000.00	0.00%
40820 INTEREST ON BONDS	0.00	0.00	16,500.00	16,500.00	0.00%
40830 IMPACT FEES	0.00	18,650.09	20,000.00	1,349.91	93.25%
40840 WATER TANK REHABILITATION	0.00	8,970.00	0.00	(8,970.00)	0.00%
Total Non-operating expense	<u>0.00</u>	<u>27,620.09</u>	<u>70,500.00</u>	<u>42,879.91</u>	<u>39.18%</u>
Total Non-Operating Items:	<u>40.00</u>	<u>(20,627.84)</u>	<u>(5,500.00)</u>	<u>15,127.84</u>	<u>375.05%</u>
Total Income or Expense	<u>(348.28)</u>	<u>38,648.78</u>	<u>0.00</u>	<u>(38,648.78)</u>	<u>0.00%</u>

Panguitch City
Financial Statement
52 Sewer Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 ZIONS BANK CHECKING	(49.85)	803,601.86
10750 Undeposited receipts	(400.32)	(4,311.66)
Total Cash and cash equivalents	<u>(450.17)</u>	<u>799,290.20</u>
Receivables		
11510 ACCOUNTS RECEIVABLE - SEWER	(19,463.15)	25,519.84
Total Receivables	<u>(19,463.15)</u>	<u>25,519.84</u>
Total Current Assets	<u>(19,913.32)</u>	<u>824,810.04</u>
Non-Current Assets		
Capital assets		
Property		
16000 LAND	0.00	184,000.00
16400 MACHINERY AND EQUIPMENT	0.00	95,762.00
16500 SEWER SYSTEM	0.00	5,527,378.72
Total Property	<u>0.00</u>	<u>5,807,140.72</u>
Accumulated depreciation		
16900 ACCDPN SEWER SYSTEM	0.00	(3,855,522.91)
16901 ACCDPN EQUIPMENT	0.00	(95,112.00)
Total Accumulated depreciation	<u>0.00</u>	<u>(3,950,634.91)</u>
Total Capital assets	<u>0.00</u>	<u>1,856,505.81</u>
Other non-current assets		
1810 Net pension assets (GASB 68)	0.00	2,136.00
1811 Deferred outflows or resources (GASB 68)	0.00	15,185.00
Total Other non-current assets	<u>0.00</u>	<u>17,321.00</u>
Total Non-Current Assets	<u>0.00</u>	<u>1,873,826.81</u>
Total Assets:	<u>(19,913.32)</u>	<u>2,698,636.85</u>
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities		
20500 Bond Interest Payable	0.00	(1,281.04)
Total Current liabilities	<u>0.00</u>	<u>(1,281.04)</u>
Long-term liabilities		
22521 2020 GO Refunding Bonds (65%)	0.00	(56,289.00)
Total Long-term liabilities	<u>0.00</u>	<u>(56,289.00)</u>
Deferred inflows of resources		
2601 Net pension liability (GASB 68)	0.00	(2,632.00)
2602 Deferred inflows of resources (GASB 68)	0.00	(12,936.00)
Total Deferred inflows of resources	<u>0.00</u>	<u>(15,568.00)</u>
Total Liabilities:	<u>0.00</u>	<u>(73,138.04)</u>
Equity - Paid In / Contributed		
28900 Restricted - Impact Fees	0.00	(43,615.00)
29800 RETAINED EARNINGS	19,913.32	(2,581,883.81)
Total Equity - Paid In / Contributed	<u>19,913.32</u>	<u>(2,625,498.81)</u>
Total Liabilities and Fund Equity:	<u>19,913.32</u>	<u>(2,698,636.85)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Panguitch City
Financial Statement
52 Sewer Fund - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual	Budget	Unearned	% Unearned/ Used
Income or Expense					
Income From Operations:					
Operating income					
30100 SEWER OPERATIONS	45.98	89,338.16	335,000.00	245,661.84	26.67%
30200 SEWER CONNECT FEES	0.00	4,000.00	4,000.00	0.00	100.00%
Total Operating income	45.98	93,338.16	339,000.00	245,661.84	27.53%
Operating expense					
40110 SALARIES AND WAGES	6,442.91	25,548.45	93,000.00	67,451.55	27.47%
40130 EMPLOYEE BENEFITS	3,916.39	15,503.79	62,500.00	46,996.21	24.81%
40240 OFFICE EXPENSE & SUPPLIES	0.00	1,714.41	4,000.00	2,285.59	42.86%
40250 EQUIPMENT - SUPPLIES & MAINT	0.00	88.00	0.00	(88.00)	0.00%
40270 UTILITIES	0.00	1,009.41	6,000.00	4,990.59	16.82%
40280 TELEPHONE	0.00	79.69	1,500.00	1,420.31	5.31%
40510 INSURANCE	0.00	165.34	1,000.00	834.66	16.53%
40610 MISCELLANEOUS SUPPLIES	0.00	0.00	2,000.00	2,000.00	0.00%
40620 MISCELLANEOUS SERVICES	0.00	541.00	1,500.00	959.00	36.07%
40740 SEWER LINE - CLEANING	0.00	0.00	10,000.00	10,000.00	0.00%
40780 CAPITAL PROJECTS - SEWER INFRASTRUCTU	0.00	0.00	9,500.00	9,500.00	0.00%
40805 IMPACT FEES	0.00	0.00	20,000.00	20,000.00	0.00%
Total Operating expense	10,359.30	44,650.09	211,000.00	166,349.91	21.16%
Total Income From Operations:	(10,313.32)	48,688.07	128,000.00	79,311.93	38.04%
Non-Operating Items:					
Non-operating income					
30300 IMPACT FEES - SEWER	(9,600.00)	3,000.00	20,000.00	17,000.00	15.00%
Total Non-operating income	(9,600.00)	3,000.00	20,000.00	17,000.00	15.00%
Non-operating expense					
40810 DEBT SERVICE - PRINCIPAL	0.00	0.00	135,000.00	135,000.00	0.00%
40820 DEBT SERVICE - INTEREST	0.00	935.73	13,000.00	12,064.27	7.20%
Total Non-operating expense	0.00	935.73	148,000.00	147,064.27	0.63%
Total Non-Operating Items:	(9,600.00)	2,064.27	(128,000.00)	(130,064.27)	-1.61%
Total Income or Expense	(19,913.32)	50,752.34	0.00	(50,752.34)	0.00%

Panguitch City
Financial Statement
91 General Fixed Assets - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual
Net Position		
Assets:		
Non-Current Assets		
Capital assets		
Work in Process		
1601 Construction in progress	114.00	243,919.58
Total Work in Process	<u>114.00</u>	<u>243,919.58</u>
Property		
1611 Land	0.00	216,434.42
1621.30 Buildings 30 yrs	0.00	1,827,756.95
1621.40 Buildings 40 yrs	0.00	500,000.00
1631 Improvements	0.00	8,858,704.96
1641 Infrastructure	0.00	576,654.00
1661.05 Equipment 5 yrs	0.00	511,971.09
1661.10 Equipment 10 yrs	0.00	751,604.73
1661.15 Equipment 15 yrs	0.00	1,006,728.19
1671.05 Right of Use Equipment 5 yrs	0.00	68,172.00
Total Property	<u>0.00</u>	<u>14,318,026.34</u>
Accumulated depreciation		
1721 AccDpn Buildings	0.00	(1,739,255.91)
1731 AccDpn Improvements	0.00	(4,107,616.13)
1741 AccDpn Infrastructure	0.00	(576,654.00)
1761 AccDpn Equipment	0.00	(1,205,417.13)
1771 AccDpn Right of Use	0.00	(13,011.32)
Total Accumulated depreciation	<u>0.00</u>	<u>(7,641,954.49)</u>
Total Capital assets	<u>114.00</u>	<u>6,919,991.43</u>
Total Non-Current Assets	<u>114.00</u>	<u>6,919,991.43</u>
Total Assets:	<u>114.00</u>	<u>6,919,991.43</u>
Liabilities and Fund Equity:		
Equity - Paid In / Contributed		
2971.1 Invested in capital fixed assets	(114.00)	(14,783,506.92)
2971.3 Book cost of assets retired	0.00	139,652.30
2972 Total depreciation charged	0.00	7,723,863.19
Total Equity - Paid In / Contributed	<u>(114.00)</u>	<u>(6,919,991.43)</u>
Total Liabilities and Fund Equity:	<u>(114.00)</u>	<u>(6,919,991.43)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

Panguitch City
Financial Statement
95 General Long-Term Debt - 07/01/2026 to 10/23/2026
33.33% of the fiscal year has expired

	Period Actual	YTD Actual
Net Position		
Assets:		
Non-Current Assets		
Other non-current assets		
1810 Net pension assets (GASB 68)	0.00	7,743.00
1811 Deferred outflows or resources (GASB 68)	0.00	55,044.00
Total Other non-current assets	<u>0.00</u>	<u>62,787.00</u>
Total Non-Current Assets	<u>0.00</u>	<u>62,787.00</u>
Total Assets:	<u>0.00</u>	<u>62,787.00</u>
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities		
2502.1 Compensated absences	0.00	(28,074.00)
Total Current liabilities	<u>0.00</u>	<u>(28,074.00)</u>
Long-term liabilities		
2516 2020 GO Refunding Bonds (35%)	0.00	(30,309.46)
2517 2023 CIB Fire Truck Loan	0.00	(91,000.00)
2518 2026 New Holland Mini Excavator Lease	0.00	(40,903.20)
Total Long-term liabilities	<u>0.00</u>	<u>(162,212.66)</u>
Deferred inflows of resources		
2601 Net pension liability (GASB 68)	0.00	(9,541.00)
2602 Deferred inflows of resources (GASB 68)	0.00	(46,892.00)
Total Deferred inflows of resources	<u>0.00</u>	<u>(56,433.00)</u>
Total Liabilities:	<u>0.00</u>	<u>(246,719.66)</u>
Equity - Paid In / Contributed		
2502.2 Compensated absences offset	0.00	28,074.00
2599 GLTD offset	0.00	162,212.66
29799 GASB 68 Adjustment	0.00	(6,354.00)
Total Equity - Paid In / Contributed	<u>0.00</u>	<u>183,932.66</u>
Total Liabilities and Fund Equity:	<u>0.00</u>	<u>(62,787.00)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>

**Panguitch City
Payment Approval**

AFLAC
PO BOX 7402
PASADENA CA 91109-7402

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
115199	BUDGET	1022270		MONTHLY INSURANCE PREMIUM	09/22/2026	41.14
						\$41.14

CANYON COUNTRY LBR

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
092226	BUDGET	1063620		ADDED MONEY - LITTLE BRITCHES RODEO	09/22/2026	1,000.00
						\$1,000.00

CENTER POINT LARGE PRINT
600 BROOKS ROAD
P.O. BOX 1
THORNDIKE ME 04986-0001

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
2270957	BUDGET	1066210		BOOKS FOR THE LIBRARY	09/22/2026	49.14
						\$49.14

ENBRIDGE GAS
PO BOX 2920
PHOENIX AZ 85062

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
4631	BUDGET	1051270		SENIOR CITIZEN BUILDING	09/22/2026	37.69
32892226	BUDGET	1064270		UDOT RESTROOM PARK	09/22/2026	7.72
52598	BUDGET	1063270		TRIPLE C ARENA	09/22/2026	36.44
7605	BUDGET	1055270		FIRE STATION	09/22/2026	9.28
30872	BUDGET	1051270		BIC BUILDING	09/22/2026	34.09
8221	BUDGET	1060270		SHOP	09/22/2026	23.63
7306	BUDGET	1051270		SOCIAL HALL	09/22/2026	15.66
						\$164.51

GABLE STEEL LLC
5199 10TH AVE N
SUITE 105
GREENACRES FL 33463

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
092526	BUDGET	1051740		NEW SHOP - BUILDING DEPOSIT	09/25/2026	44,093.40
						\$44,093.40

GARFIELD COUNTY SHERIFF'S OFFICE
PO BOX 370
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
882	BUDGET	1063820		HOOGE 28 HOURS	09/22/2026	56.00
882	BUDGET	1063820		STURGEON 28 HOURS	09/22/2026	56.00
882	BUDGET	1063820		SOTOMAYOR 31 HOURS	09/22/2026	62.00
						\$174.00
						\$174.00

GARKANE ENERGY
PO BOX 465
LOA UT 84747-0465

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
11040	BUDGET	1065270		AIRPORT	08/13/2026	302.87
11040	BUDGET	1065270		SNOWPLOW SHED - AIRPORT	08/13/2026	101.50
						\$404.37

**Panguitch City
Payment Approval**

GARKANE ENERGY
PO BOX 465
LOA UT 84747-0465

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
82630492226	BUDGET	1065270		CITY HANGER - AIRPORT	09/22/2026	41.12
092226	BUDGET	1065270		AIRPORT	09/22/2026	146.53
092226	BUDGET	1065270		SNOWFLOW SHED - AIRPORT	09/22/2026	46.86
						\$193.39
						\$638.88

HUGHES WASTE HAULERS
PO BOX 980
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
G110477	BUDGET	1062620		GARBAGE	10/05/2026	22.00
						\$22.00

JAIL INK
PO BOX 77
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
4494B	BUDGET	1062460		BANNER - LANDFILL	10/05/2026	75.00
4513B	BUDGET	1062460		BANNER - LANDFILL	10/05/2026	45.00
						\$120.00

JANESSA CARLY HEATON
PO BOX 948
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
092226	BUDGET	1044120		CLEAN CITY OFFICE SEPTEMBER 2026	09/22/2026	200.00
092226	BUDGET	1055150		CLEAN FIRE STATION	09/22/2026	200.00
092226	BUDGET	1064160		CLEAN SOCIAL HALL / FLOOR	09/22/2026	300.00
						\$700.00
						\$700.00

JENKINS OIL - ORDERVILLE
PO BOX 1356
CEDAR CITY UT 84721

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
622392	BUDGET	5140250		KORY'S TRUCK FUEL	09/22/2026	75.60
622392	BUDGET	1064250		MOWER FUEL	09/22/2026	63.00
622392	BUDGET	1060250		WEED MOWER - FUEL	09/22/2026	105.00
622392	BUDGET	1057250		RICK'S TRUCK FUEL	09/22/2026	50.40
622392	BUDGET	1064250		LAYDEN'S TRUCK - FUEL	09/22/2026	75.60
622392	BUDGET	1060250		BUCKET TRUCK FUEL	09/22/2026	58.80
622392	BUDGET	1051250		CEMETERY - FUEL	09/22/2026	84.00
622392	BUDGET	1055260		FIRE DEPARTMENT FUEL	09/22/2026	16.80
622392	BUDGET	1063250		TRIPLE C ARENA FUEL- BACKHOE	09/22/2026	87.78
622392	BUDGET	1063250		TRACTOR TRIPLE C	09/22/2026	259.16
622392	BUDGET	1064250		LAWN MOWER - DIESEL FUEL	09/22/2026	41.80
622392	BUDGET	1055260		FIRE DEPARTMENT FUEL - DIESEL	09/22/2026	183.92
622392	BUDGET	5140250		GENERATOR FUEL	09/22/2026	45.98
						\$1,147.84
						\$1,147.84

JOES'S MAIN STREET MARKET/PANGUITCH FOOD CORP
PO BOX 626
PANGUITCH UT 84759-0626

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
12092226	BUDGET	5140610		WATER SUPPLIES	09/22/2026	8.38
						\$8.38

**Panguitch City
Payment Approval**

JOES'S MAIN STREET MARKET/PANGUITCH FOOD CORP
PO BOX 626
PANGUITCH UT 84759-0626

LEN CURTIS AND SONS
PO BOX 884921
LOS ANGELES CA 90088-4921

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
INV1110193	BUDGET	1055250		FIRE CHIEF SHIRT - BRIAN HEAD	09/22/2026	72.99
						\$72.99

LEGACY ACE HARDWARE
PO BOX 382
PANGUITCH UTAH 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
200092226	BUDGET	1055250		FIRE DEPARTMENT SUPPLIES	09/22/2026	204.12
200092226	BUDGET	5140610		WATER SUPPLIES	09/22/2026	100.60
200092226	BUDGET	1064610		PARK SUPPLIES	09/22/2026	128.73
200092226	BUDGET	1051720		SUPPLIES CITY OFFICE	09/22/2026	255.35
200092226	BUDGET	1063610		TRIPLE C - SUPPLIES	09/22/2026	259.13
200092226	BUDGET	1060610		SHOP SUPPLIES	09/22/2026	142.49
200092226	BUDGET	1051510		SOCIAL HALL SUPPLIES	09/22/2026	31.34
200092226	BUDGET	1064285		SPLASH PAD - SUPPLIES	09/22/2026	440.46
						\$1,562.22
2000100526	BUDGET	1063610		TRIPLE C - SUPPLIES	10/05/2026	593.03
2000100526	BUDGET	1060610		LIBRARY - SHELVES	10/05/2026	35.10
2000100526	BUDGET	1060610		SHOP SUPPLIES	10/05/2026	102.65
2000100526	BUDGET	1064610		PARK SUPPLIES	10/05/2026	64.58
2000100526	BUDGET	1055250		FIRE DEPARTMENT SUPPLIES	10/05/2026	48.42
						\$843.78
						\$2,406.00

LEXIPOL LLC
PO BOX 676232
DALLAS TX 75267-6232

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
INVPRA11277115	BUDGET	1055620		FIRE ACADEMY - (FIRE RESCUE 1) IMPLEME	10/05/2026	1,922.57
						\$1,922.57

MASON MACHINERY INC.
P.O. BOX 249
AURORA UT 84620

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
100526	BUDGET	1063250		SERVICE SUPPLIES - TRACTOR TRIPLE C AR	10/05/2026	3.27
						\$3.27

MOUNTAIN WEST COMPUTERS
79 NORTH MAIN SUITE 2
CEDAR CITY UT 84720

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
91529	BUDGET	1051720		MONITORS - CITY OFFICE	10/05/2026	1,000.00
91476	BUDGET	1066620		LIBRARY FIREWALL INSTALL & OTHER OTHE	10/05/2026	1,130.00
90768	BUDGET	1044600		UPDATES ON CITY OFFICE SERVER	10/05/2026	90.00
89853	BUDGET	1044600		REMOTE DESKTOP APPLICATION OFFICE C	10/05/2026	225.00
						\$2,445.00

**Panguitch City
Payment Approval**

PANGUITCH CITY EVENTS

PO BOX 75
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
100526	BUDGET	1068250		HALLOWEEN CARNIVAL	10/05/2026	200.00
						\$200.00

PANGUITCH HIGH SCHOOL

PO BOX 393
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
1002	BUDGET	1064920		FALL SPORTS -BOBCAT TV	10/05/2026	70.00
						\$70.00

PANGUITCH YOUTH FOOTBALL ORGANIZATION

PO BOX
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
100726	BUDGET	1064920		DONATION	10/07/2026	2,500.00
						\$2,500.00

PELORUS METHODS, INC.

195 S OREM BLVD STE 3
OREM UT 84058

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
261101	BUDGET	5140310		SOFTWARE AND SUPPORT ACCOUNTING PR	10/05/2026	1,600.00
261101	BUDGET	5140310		YEAR-END AUDIT PREPARTATION	10/05/2026	800.00
						\$2,400.00
						\$2,400.00

POSTMASTER

US POSTAL SERVICE
PANGUITCH OFFICE
PANGUITCH UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
092926	BUDGET	5240240		SEWER & WATER BILLS	09/29/2026	315.13
						\$315.13

SOUTH CENTRAL COMMUNICATIONS

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
0819261	BUDGET	1051270		GREEN DUMPSTERS	08/13/2026	48.42
0819261	BUDGET	1065280		AIRPORT	08/13/2026	48.42
0819261	BUDGET	1051270		INNOVATION HUB	08/13/2026	48.42
0819261	BUDGET	1044280		OFFICE INTERNET	08/13/2026	94.95
0819261	BUDGET	1065280		AIRPORT INTERNET	08/13/2026	74.95
0819261	BUDGET	5140280		OFFICE SYSTEM	08/13/2026	371.92
0819261	BUDGET	1065280		AWOS	08/13/2026	47.47
0819261	BUDGET	1063280		TRIPLE C FAX	08/13/2026	48.42
0819261	BUDGET	1066270		LIBRARY INTERNET	08/13/2026	251.90
0819261	BUDGET	1063280		TRIPLE C INTERNET	08/13/2026	49.95
0819261	BUDGET	1063280		TRIPLE C ARENA PHONE	08/13/2026	63.67
0819261	BUDGET	1051510		SOCIAL HALL INTERNET - SECURITY SYSTE	08/13/2026	94.95
0819261	BUDGET	1055280		FIRE STATION	08/13/2026	46.86
						\$1,290.30
0819262	BUDGET	1051270		GREEN DUMPSTERS.	08/13/2026	48.42
0819262	BUDGET	1065280		AIRPORT	08/13/2026	48.42
0819262	BUDGET	1051270		INNOVATION HUB	08/13/2026	48.42
0819262	BUDGET	1044280		OFFICE INTERNET	08/13/2026	94.95
0819262	BUDGET	1065280		AIRPORT INTERNET	08/13/2026	74.95
0819262	BUDGET	5140280		OFFICE SYSTEM	08/13/2026	372.19
0819262	BUDGET	1065280		AWOS	08/13/2026	47.47
0819262	BUDGET	1063280		TRIPLE C FAX	08/13/2026	48.42
0819262	BUDGET	1066270		LIBRARY INTERNET	08/13/2026	251.90

**Panguitch City
Payment Approval**

SOUTH CENTRAL COMMUNICATIONS

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
0819262	BUDGET	1063280		TRIPLE C INTERNET	08/13/2026	49.95
0819262	BUDGET	1063280		TRIPLE C ARENA PHONE	08/13/2026	63.71
0819262	BUDGET	1051510		SOCIAL HALL INTERNET - SECURITY SYSTE	08/13/2026	94.95
0819262	BUDGET	1055280		FIRE DEPARTMENT	08/13/2026	46.87
						\$1,290.62
091626	BUDGET	1051270		GREEN DUMPSTERS	09/16/2026	48.42
091626	BUDGET	1065280		AIRPORT	09/16/2026	48.42
091626	BUDGET	1051270		INNOVATION HUB	09/16/2026	48.42
091626	BUDGET	1044280		OFFICE INTERNET	09/16/2026	94.95
091626	BUDGET	1065280		AIRPORT INTERNET	09/16/2026	74.95
091626	BUDGET	1044280		OFFICE PHONE SYSTEM	09/16/2026	355.63
091626	BUDGET	1065280		AWOS	09/16/2026	47.47
091626	BUDGET	1063280		TRIPLE C ARENA PHONE	09/16/2026	48.42
091626	BUDGET	1066270		LIBRARY INTERNET	09/16/2026	251.90
091626	BUDGET	1063280		TRIPLE C INTERNET	09/16/2026	49.95
091626	BUDGET	1063280		TRIPLE C FAX	09/16/2026	61.30
091626	BUDGET	1051510		SOCIAL HALL INTERNET - SECURITY SYSTE	09/16/2026	94.95
091626	BUDGET	1055280		FIRE STATION	09/16/2026	46.15
						\$1,270.93
						\$3,851.85

SUNRISE ENGINEERING INC

PO BOX 29650
Dept # 880835
PHOENIX AZ 85038-9650

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
ARIV1016694	BUDGET	5140740		PANGUITCH TANK PRELIMINARY DESIGN	10/05/2026	2,770.00
						\$2,770.00

SYSCO LAS VEGAS, INC.

PO BOX 93537
LAS VEGAS NV 89193

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
97059091026	BUDGET	1041620		4TH OF JULY LUNCH	09/10/2026	150.70
						\$150.70

THE INSIDER

P.O BOX 105
ESCALANTE UT 84726

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
24977	BUDGET	1064480		NOTICE - BIDS PRE-ENGINEERED METAL BU	10/05/2026	114.00
						\$114.00

TINKS SUPERIOR AUTO PARTS

PO BOX 902
CEDAR CITY UT 84720

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
2512100526	BUDGET	1063250		TRIPLE C SUPPLIES	10/05/2026	388.07
2512100526	BUDGET	1060250		BACKHOE	10/05/2026	15.99
2512100526	BUDGET	1060250		SHOP - SUPPLIES	10/05/2026	49.11
2512100526	BUDGET	1060250		DUMPTRUCK - SUPPLIES	10/05/2026	48.05
						\$501.22
						\$501.22

TONG'S

PO BOX 3101
CEDAR CITY UT 84721

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
8819	BUDGET	1055620		ANNUAL INSPECTION/EXTINGUISHERS - FIR	10/05/2026	171.50
						\$171.50

**Panguitch City
Payment Approval**

TONG'S
P.O. BOX 3101
CEDAR CITY UT 84721

Tyrissa Howell
Panguitch UT 84759

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
092226	BUDGET	5140230		PER DIEM 2026 UMCA CONFERENCE - TYRIS	09/22/2026	93.00
						\$93.00

UTAH STATE TREASURER
PO BOX 142315
SALT LAKE CITY UT 84114-2315

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
100526	BUDGET	1035100		JP FINES SEPTEMBER 2026	10/07/2026	1,547.42
						\$1,547.42

WASHINGTON NATIONAL INS CO
P.O. BOX 223355
PITTSBURGH PA 15251-2355

Invoice No.	PO Number	Account No.	Activity No.	Description	Date	Amount
P2685897	BUDGET	1022275		MONTHLY INSURANCE PREMIUM	10/05/2026	153.75
						\$153.75

Account Summary	Amount
1022270 - AFLAC-CAFETERIA PAYABLE	41.14
1022275 - WASHINGTON NATIONAL INSURANCE	153.75
1035100 - J. P. COURT FINES	1,547.42
1041620 - MISCELLANEOUS SERVICES	150.70
1044120 - CONTRACT LABOR	200.00
1044280 - TELEPHONE	640.48
1044600 - MISCELLANEOUS EXPENSES	315.00
1051250 - EQUIPMENT - SUPPLIES & MAINT	84.00
1051270 - UTILITIES	377.96
1051510 - SOCIAL HALL MAINTENANCE	316.19
1051720 - CITY OFFICE MAINTENANCE	1,255.35
1051740 - CAPITAL OUTLAY - NEW SHOP	44,093.40
1055150 - CONTRACT LABOR	200.00
1055250 - EQUIPMENT - SUPPLIES & MAINT	325.53
1055260 - FUEL	200.72
1055270 - UTILITIES	9.28
1055280 - TELEPHONE	139.88
1055620 - MISC SERVICES	2,094.07
1057250 - EQUIPMENT - SUPPLIES & MAINT	50.40
1060250 - EQUIPMENT - SUPPLIES & MAINT	276.95
1060270 - UTILITIES	23.63
1060610 - MISCELLANEOUS SUPPLIES	280.24
1062460 - SOURCE REDUCTION CLOSURE	120.00
1062620 - MISC SERVICES-HUGHES WASTE HAULERS	22.00
1063250 - EQUIPMENT - SUPPLIES & MAINT	738.28
1063270 - UTILITIES	36.44
1063280 - TELEPHONE	483.79
1063610 - MISCELLANEOUS SUPPLIES	852.16
1063620 - MISC SERVICES-SHOWS	1,000.00
1063820 - INMATE LABOR	174.00
1064160 - CONTRACT LABOR - SOCIAL HALL CLEANING	300.00
1064250 - EQUIPMENT - SUPPLIES & MAINT	180.40
1064270 - PARK UTILITIES	7.72
1064285 - SPLASHPAD/PICKLEBALL - MAINTENANCE	440.46
1064480 - CAPITAL OUTLAY - PAVILION	114.00
1064610 - MISCELLANEOUS SUPPLIES/LIGHTS	193.31
1064920 - CONTRIBUTIONS	2,570.00
1065270 - UTILITIES	638.88
1065280 - TELEPHONE	512.52
1066210 - BOOK, SUBSCRIPTIONS/MEMBERSHIP	49.14
1066270 - UTILITIES	755.70
1066620 - MISCELLANEOUS SERVICES	1,130.00
1068250 - EVENT MONEY	200.00
	\$63,294.89
5140230 - TRAVEL	93.00

Panguitch City
Payment Approval

5140250 - EQUIPMENT - SUPPLIES & MAINT	121.58
5140280 - TELEPHONE	744.11
5140310 - PROFESSIONAL & TECHNICAL SERV	2,400.00
5140610 - MISCELLANEOUS SUPPLIES	108.98
5140740 - LINE EXPANSION PROJECT	2,770.00
	\$6,237.67
5240240 - OFFICE EXPENSE & SUPPLIES	315.13
	\$69,847.69

PANGUITCH CITY, UTAH

RESOLUTION NO. 2026-5

A RESOLUTION AUTHORIZING THE SALE AND TRANSFER OF THE BUSINESS INCUBATION CENTER AND PANGUITCH CITY SHOP TO THE GARFIELD COUNTY SCHOOL DISTRICT

WHEREAS, Panguitch City ("City") is the owner of certain real property and improvements commonly known as the **Business Incubation Center ("BIC")** and the **Panguitch City Shop**; and

WHEREAS, the Garfield County School District ("School District") has expressed an interest in acquiring said properties from Panguitch City; and

WHEREAS, the Panguitch City Council has determined that the sale and transfer of the properties to the School District is in the best interests of Panguitch City and its residents; and

WHEREAS, the parties have agreed that the consideration for the transfer shall consist of **One Hundred Thousand Dollars (\$100,000.00)** paid to Panguitch City, together with the School District assuming the existing liability associated with the Business Incubation Center building, subject to the terms of the final purchase and transfer documents; and

WHEREAS, the City Council desires to authorize the Mayor and appropriate City officials to complete the transaction in accordance with applicable law and the terms approved by the City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF PANGUITCH CITY, UTAH, AS FOLLOWS:

Section 1. Authorization of Sale.

The Panguitch City Council hereby approves and authorizes the sale and transfer of the Business Incubation Center and the Panguitch City Shop to the Garfield County School District.

Section 2. Consideration.

The consideration for the sale and transfer shall be:

1. Payment by the Garfield County School District to Panguitch City in the amount of **\$100,000.00**; and

2. Assumption by the Garfield County School District of the existing liability associated with the Business Incubation Center building, as more specifically identified and provided for in the final purchase agreement and closing documents.

Section 3. Transfer Documents.

The Mayor, City Manager, City Recorder, and other appropriate City officials are authorized to negotiate, execute, and deliver all agreements, deeds, closing documents, releases, and other instruments reasonably necessary to complete the transaction, provided that the final terms are substantially consistent with this Resolution and any additional direction provided by the City Council.

Section 4. Legal Compliance.

The sale and transfer shall be completed in accordance with applicable Utah law, Panguitch City ordinances and policies, and any required public notice, hearing, or other disposition procedures applicable to the sale of municipal property.

Section 5. Effective Date.

This Resolution shall become effective immediately upon its passage and approval.

PASSED AND ADOPTED by the Panguitch City Council this ____ day of _____, 2026.

PANGUITCH CITY

Kim Soper, Mayor

ATTEST:

Tyrissa Howell, City Recorder

VOTING

Tracy Wright: _____

Mike Sarles: _____

David Dodds: _____

Cindy Stewart: _____

James Kinsey: _____