



**Parowan City Council Meeting Minutes**  
**January 25, 2024 – 6:00 p.m.**  
**Parowan City Council Chambers**  
**35 E 100 N, Parowan, UT 84761**

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

**City Staff Present:** Dan Jessen, City Manager; Scott Burns, City Attorney; Callie Bassett, City Recorder; Judy Schiers, City Treasurer; Heather Shurtleff, Deputy Recorder; Stacy Gale, Deputy Treasurer; Jeremy Franklin, Power Superintendent; Keith Naylor, Court Clerk/Zoning Assistant; Chief Addison Adams

**Public Present:** Please see attached sign in sheet.

- 1. Welcome and Call to Order:** Mayor Halterman called the meeting to order at 6:00 p.m.
- 2. Opening Ceremonies:** Mr. Kendrick Thomas offered the invocation. He then led the council and the public in the pledge of allegiance.
- 3. Declaration of Conflicts With or Personal Interest In Any Agenda Item:** No conflicts were declared.
- 4. Public Comment:** There were no comments from the public.

**PUBLIC HEARING** to hear comments regarding amendments to the Fiscal Year 2023-24 Budget.

**MOTION:** Councilmember Burton moved to open the public hearing to hear comments regarding amendments to the Fiscal Year 2023-24 Budget.

**SECOND:** Councilmember Topham seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

Dan added an additional item to the budget amendments: \$112,000, amending line 534074. This money was allocated for a utility service truck for the electric department in the FY23 budget. The truck was ordered and the money budgeted. The money was not rolled forward in the FY24 budget because they expected the truck to be delivered at the end of FY23. It was not, but will be delivered in FY24 and will need to be paid.

Dan went over the other budget amendments (see attached).

There were no comments from the public.

**MOTION:** Councilmember Topham moved to close the public hearing regarding amendments to the Fiscal Year 2023-24 Budget.

**SECOND:** Councilmember Burton seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**CONSENT MEETING:**

- 5. Approval of City Council Meeting Minutes from January 11, 2024.**
- 6. Approval of Warrant Register for January 25, 2024.**

**MOTION:** Councilmember Burton moved to approve the consent agenda items 5 & 6 as outlined.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion (5/0). The motion carried.

**ACTION MEETING:**

**7. Audit Report: Kelli Jones, Senior Manager, Audit Department, Hinton Burdick CPA's**

Kelli expressed her appreciation to the council for allowing them to perform this service. She also thanked the staff for providing information they needed to review and for answering all their questions.

She directed the council to the "Management Discussion and Analysis" located in the audit report. She said this is a summarized version of the financial statements that might be easier to review.

Kelli went through the city's funds:

- **General Fund** balance increased by \$325,000. Revenues were more than anticipated, and expenditures were less than what was budgeted, which resulted in this significant increase.
  - Unassigned fund balance (everything that can be used going forward into FY24) of \$898,073.
  - Restricted fund balance had a balance of \$64,718. This fund is made up of park impact fees, and Class "C" road receipts. Park impact fees saw a significant decrease due to being used on the swimming pool. There is still a balance left of \$25,000. For the Class "C" roads, there was more revenue than expenditures, leaving a balance of \$39,000.
  - Ms. Jones said the Government Finance Officers Association's (GFOA) recommendation for unassigned fund balance is to have two months of operating reserves. The city currently has more than four and half months in unassigned fund balance. She said the general fund is doing well and is very stable.
- **Water Fund Resources:** Increase in net position of \$154K.
  - Net investment in capital assets (equity tied up into capital assets or permanent buildings or debt) stayed consistent.
  - Unrestricted had a net increase of \$154K increase. There are approximately 26 months of operating expenses, which is plenty of money for future operation expenses.
  - Restricted funds (debt service requirements) are fully funded and reserved for future debt payments.
- **Sewer Fund Resources:** Increase in net position of \$152K.
  - Unrestricted net position increased by \$106K.
  - The City currently has 9.9+ months of operating expenses in reserve.
  - All debt service reserves (restricted funds) are fully funded for a future period.
- **Electric Fund Resources:** Increase in net position of \$49K.
  - Unrestricted new position decreased by \$54K.
  - The city has 23+ months of operating expenses in reserve.
  - All debt service reserves (restricted funds) are fully funded for a future period.
- **Cash Balances:** These funds saw an increase in FY23.
  - Governmental funds balance - \$2,144,349
  - Utility funds balance - \$8,463,912
- **Larger Capital Assets (Projects) that occurred in FY23:**
  - Governmental Assets:
    - Airport Project - \$358K
    - Swimming Pool Project - \$195K
    - Roch Church Project - \$68K
  - Business-type Assets:
    - Ford F-550 (split across funds) - \$53K



- Water 300 East Well Motor - \$20K
- Electric Hydro Plant Flood Improvements - \$27K

Kelli mentioned some of the other funds that she did not show in her graphs:

- **Capital Improvement Fund** had a change in fund balance of a decrease of \$86K. This means there were more expenditures than revenues.
  - The assigned fund balance at the end of the year was sitting at \$840,100. This is to be used on future projects.
  - The restricted fund balance was \$8K for unused portion of pool donations.
- **Garbage Fund:**
  - Change in net position of \$79K.
  - Unrestricted net position of \$432K.
  - Net investment in capital assets (capital assets less debt) was a negative \$42K, meaning there is more debt than net capital assets.
  - There is an interfund loan of \$136K with the Electric Fund, which is affecting that net investments in capital assets, because the interfund loan relates to electric fund purchasing assets on behalf of the garbage fund in prior years, which is causing that. She said this will probably continue to become a larger number unless more capital assets are purchased or the paydown of this interfund loan happens more speedily than it currently is.
  - The garbage fund has over 20 months of unrestricted net position to pay for operating expenses.
- **Pressurized Irrigation:**
  - Change in net position of \$52K.
  - Unrestricted net position of \$484K. This equals more than 25 months of operating expenses that could be paid.

Kelli said they issue three audit reports:

- **Independent Auditors Report.** This is where the auditors give their opinion of the city's financial statements. This year they gave an unmodified opinion (or a clean opinion), which basically means that in the opinion of the auditors, the financial statements were materially accurate as presented.
- **Report on Compliance and on Internal Control over Financial Reporting.** This report is where the auditors would report significant findings or material weaknesses. Kelli said she was happy to report that there were no material weaknesses or significant deficiencies in the internal controls.
- **State Compliance Report.** This report is a result of test work that the auditors do based on the state auditor's guide that they provide. There was one compliance finding

Kelli reported on the auditors' findings and recommendation. There was one budget compliance finding, 2023-001, which was that the water fund and the pressurized irrigation funds were both over budget. She said the pressurized irrigation overage appears to be related to the flood mitigation and maintenance account line. The overage in the water fund was caused by the ARPA expenses in the budget. She said management prepared a response to finding letter which is found on page 75 of the financial statements.

Kelli thanked the council and said that she hopes this report shows that the city is doing well. She said the city has plenty of net position fund balance and cash balance to operate moving forward. She said everyone is doing a good job.

**MOTION:** Councilmember Downey moved to approve the audit report for FY23.

**SECOND:** Councilmember Burton seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**8. Planning and Zoning Committee Appointments/Adjustments (to designate some alternates as permanents and define staggered terms):**

Dan said this item is only for the planning and zoning committee, but they are currently engaged in a larger process of looking at all the committees to clean them up and determine when committee members were assigned, when their terms should expire, and get the members on a staggered term schedules. The ordinances describe how each committee should be set up, but the structures are all different. They are putting together a master spreadsheet of committees that the various committee secretaries can have access to. They are researching the appointment dates and will be designating the committee members' terms.

In the case of the planning commission, they have looked at the ordinance which forms their committee themselves and have reviewed their membership. The committee members re-appointed Larry Zajac as the commission chair for 2024. They have had two committee members serving as alternates who now, because of other members coming off the committee, need to be made formal committee members by the council. These members are Heather Peet and Weston Reese. Heather was appointed 1/13/2022 and Weston was appointed 11/8/2022, both as an alternates.

Dan said the question is should a committee be able to vote an alternate in as a formal member on its own. He said he would feel more comfortable if all the appointments were done by the city council, as stated in code. He said the other thing that needs to be done is stagger the terms. He said everyone on planning commission was either appointed or reappointed in the year 2022. The code says that members serve four-year terms, but they should be staggered in two-year blocks. Dan proposed the oldest members' terms expire first, and the new members' terms be staggered to the later years. This would mean the following:

- Larry Zajac's and Heather Peet's terms will expire December 31, 2025.
- Jerry Vesely's, Jamie Bonnett's, and Weston Reese's terms will expire December 31, 2027.
- Tony Leydsman will remain an alternate with no formal term expiration date.
- An alternate voted in as full member would finish the term of the committee member who left.

Dan said these committee members are volunteers and so can remove themselves whenever necessary. He said he hoped that would not happen. They are very much appreciated and play an important role for the city.

**MOTION:** Councilmember Burton moved to approve the appointments of Heather Peet and Weston Reese as full voting members of the planning and zoning commission, and to approve the staggered dates of the committee members according to the recommendation.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**9. Historic Preservation Committee Appointments/Adjustments to Define Staggered Terms:**

Dan said they were going to do the same thing with this board as planning and zoning. They made some adjustments to this board at the end of the year as Councilmember Shurtleff was coming to the end of his council term. Jim was designated as an alternate. The historic preservation committee thought Jim should be voting member because of his experience. One of the members was going to swap positions with him due to time constraints. However, Jim withdrew his name from the Historic Preservation



Committee and the Board of Adjustments. Because of this change, the Historic Preservation Committee is left with five members, and there is no need for any additions or changes. Dan said they need to stagger the terms for this committee. Committee members serve four-year terms in one-year blocks (other than the council member). Based on tenure, Dan suggested the following:

- Kristen Robinson’s term will expire December 31, 2024
- Toni Robison’s term will expire December 31, 2025
- Merry Dean’s term will expire December 31, 2026
- Debra Slotboom’s term will expire December 31, 2027

Dan said committee members may be reappointed at the end of their terms if they have a desire to stay on the committee.

**MOTION:** Councilmember Burton moved to approve the staggered terms for the Historic Preservation Committee as presented.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**10. Water Board Committee Appointment: Kurt Vest as Board Member:**

Councilmember Downey said that Kurt has served on the water board before and will be a phenomenal addition. She said he is very knowledgeable and will be a great asset. The mayor expressed her appreciation for his willingness to be on the board.

**MOTION:** Councilmember Topham moved to approve Kurt Vest as a member of the Water Board.

**SECOND:** Councilmember Harris seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**11. Approval of Work to be Done on the Rock Church, Paid for by the DUP:**

Mayor Halterman said the DUP would like to pay for repairing the steeple, and repairing/painting the wood around the windows on the Old Rock Church using funds they raised during “Old Rock Church Days.” This will help the building look better cosmetically. She said the next significant repair will be the roof, however there is not enough money yet to do that. The city will save its money to use for grant matches. She asked the council for their support in approving the repairs the DUP would like to take care of, as stipulated in the MOU between the DUP and the city.

**MOTION:** Councilmember Downey moved to approve the work to be done on the Old Rock Church, paid for by the DUP.

**SECOND:** Councilmember Dean seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried.

**12. Adopt 2023-24 Budget Amendments**

**MOTION:** Councilmember Topham moved to adopt the 2023-24 Budget Amendments.

**SECOND:** Councilmember Dean seconded the motion.

**VOTE:** A roll call vote was taken as follows:

	<b>AYE</b>	<b>NAY</b>
Councilmember Burton	X	
Councilmember Dean	X	
	<b>AYE</b>	<b>NAY</b>
Councilmember Downey	X	
Councilmember Harris	X	

Councilmember Topham X

All councilmembers voted in favor of the motion (5/0). The motion carried.

### **WORK MEETING**

#### **13. Main Street Bridge Presentation: Jameson Christensen of Jones and DeMille Engineering**

Mr. Christensen presented the feasibility study that he has been working on with Kendrick Thomas. He said 2 years ago they did a study on what it would take to keep the current alignment of the bridge on Main Street. They looked at the hydraulics and hydrology of the Parowan Creek and found that to maintain the two feet of freeboard between the bottom of the bridge and a hundred-year flood level, it would require raising the profile of the bridge quite a bit. This impacted a lot of things and there were some obvious issues involved.

Mr. Christensen did a new report looking at the Main Street/Old Hwy 91 location. They operated under the assumption that the diversion structure (which is 400 ft. downstream) would be removed, and that they could excavate the channel of the creek roughly 6 feet. Mr. Christensen displayed a drawing a model showing the bridge now as well as the proposed depth of the creek, the level of the 100-year flood, and the freeboard (bottom of the bridge). He said assuming they can change the depth of the channel by 6 ft., they would not have to change the vertical profile of the road.

Based on what he has modeled, Mr. Christensen said he was able to hold the existing crown of the road as closely as he could to match the existing profile to that of the existing Highway 91 and the existing Main Street. Dan said he is so happy about this feasibility study. Instead of having to go tall and long, if they can take out the structure and can go deeper and wider without having to have such a tall profile, it would allow them to not have such an impact on the utilities. He said this is a game changer. It will give the city a fixed bridge at the current location without such an impact to the properties all around it.

Mr. Bob Whitelaw asked the council that they consider widening the bridge so there is pedestrian/bicycle access. The current bridge is very dangerous. Mr. Johannes Frischknecht echoed Mr. Whitelaw's sentiments.

Dan reiterated that this was not the final design for the bridge. It is a feasibility study. However, they have gone above and beyond, and the reality of it is, it is a really good idea, and the science proves it out – at least at a feasibility level.

#### **14. RAP Ordinance Discussion: table until next meeting**

Dan asked that this item be tabled until the next council meeting.

**MOTION:** Councilmember Topham moved to table the RAP Tax Ordinance Discussion until the next meeting.

**SECOND:** Councilmember Dean seconded the motion.

**VOTE:** All Councilmembers voted in favor of the motion. The motion carried. This item will be tabled until the next meeting.

#### **15. Lanier/Bacon Land Request**

Mr. Larry Lanier and Mr. Keith Bacon asked the council if they would deed to them the empty property that is between their homes. Attorney Scott Burns said he would like the opportunity to look into this. Mr. Bacon and Mr. Lanier thanked the council for their consideration and said that they would be open to other options as well.



#### **16. Water Board Makeup Discussion: Requested by Councilmember David Burton**

Councilmember Burton asked that this be on the agenda to discuss the makeup of the water board. He feels that the members of the board should represent the needs of the city by voting residents of the city. He also feels that the ordinances that determine how the committees are made up should have parity and continuity. He said that it should also apply to the Mayor making the appointment with the advice and consent of the council on each committee.

Dan advised that the water board is actually two boards - one for culinary water and one for pressurized irrigation water. They are the same people on each board, but the boards operate independently of each other. He also said that by ordinance, the water boards do not make recommendations for rates or charges for connection and user fees, which, he said, because of bonded indebtedness, are revenues which by law and the Bond Resolution must be reserved to the City Council. He said they should not have the water board make recommendations on rates. He agreed that committee should be city residents because they make recommendations on policy that affect the community. He also said if they made changes to the ordinances, they would have to decide how that would affect member currently on committees.

Councilmember Downey thinks that committee members should have primary residences in Parowan and not necessarily registered voters of Parowan. Dan said it is easier to verify a primary residence than to verify voter registration. He asked if the council wanted all the official committees that are in code to qualify all the committee members in the same way. The council agreed that they wanted unity and continuity to all the ordinances that govern committees. Dan said he will rewrite the ordinance, send it to the attorney for review, and bring a draft back to the council.

#### **17. Water Infrastructure Grant**

Dan said they received a draft agreement for the \$1M grant that needs to be signed. This money will be enough to work on phase 1 of the project at the mouth of the canyon with the diversion, piping the water to the recharge, and piping it to the point where they are currently diverting it. This is what allows the current diversion structure to be taken out. Dan said they have assimilated from several different sources: the city has a couple of resources; the Parowan Pumpers have grant money and money out of their own pockets; and the reservoir company has promised money. Dan said without counting the reservoir company's money that they have penciled in, they are \$1.85 million which is enough to put in the pipe, work on phase 1 of the diversion, and take the current diversion out.

Dan said the Parowan Pumpers are writing a grant with the state with optimization. They hope to receive another \$1M grant. If they get that grant, they will be able to do the entire project all at once. Dan said that the county may do a project on the flood channel someday – probably 6-7 year out. If it happened, it would pay for the diversion and to remove the old diversion. He said the chances of that happening are less than 50%, because the county would have to come up with \$10M+. He said it would be difficult to make that happen. If it were to happen, they would lose the grant money they have now because it is all state money. We would also lose 6-7 years of putting money into the aquifer. He said it will be cheaper to build it now than wait until later. They are deciding to move forward. All the shareholders are united to make this happen now with the end goal being they have a diversion at the mouth of the canyon, all the lines are in pipe, they are recharging water into the gravel pit, the flood channel is improved, and the bridge gets to be built in a way that it can feasibly be built.

Councilmember Burton added that the city will get credit from the state engineer on the aquifer and the city will not lose its water rights.

#### **18. Reports, Updates, Old Business Follow Up: Elected Officials and Staff**

**Councilmember Topham** did not have any meetings, but she said Parowan’s birthday was amazing. She said so many people commented on how great it was that they honored Sandra Benson as citizen of the year.

**Councilmember Harris** did not have anything to report.

**Councilmember Dean** said he met with the people involved with his assignments: Cori Adams, Linda Smith, and Kristen Robinson. He also went to the city shop to visit with Kelly Stones, Justin Dalley, and Cobe Evans. He took a field trip to Meeks Pond, and had a meeting to educate himself on the Shade Tree Committee. He also met with Jet Smith and discussed her role with the city. He is looking forward to working with these people and supporting the city’s events.

**Councilmember Downey** did not have anything to report, but said that Jeremy Franklin would discuss UAMPS.

**Councilmember Burton** reported on the Planning and Zoning meeting. They discussed a new business building and IDU’s, and there was a discussion of the board members. He reported that the Historic Preservation Committee met and Merry Dean was voted in as chairman. They also finished revising Appendix A, which they will send to planning and zoning. He said he attended the county commission meeting where they talked about water. They are addressing an ordinance that includes water and other property issues. They want to notify property owners about the priority dates of water rights. They commissioners also discussed a subdivision which they have not had to address before – it is a planned community. This needs to be watched. This could affect Parowan. He added that there was a great turnout for the birthday ball.

**Dan Jessen** asked everyone to not put ashes in your garbage can. He said the garbage in the truck was on fire. The Fire department showed up and put the fire out. It could have burned up a \$350,000 garbage truck. Dan said they are going to have to address the gas line at the pool. They probably will not let them turn the gas back on until they do. Gas lines or gas meters are not allowed to be under a roof. This must be figured out. They also need to address the venting issue. Dan feels there is good airflow there. They will address moving the gas meter. They are going to get a pool cover for the pool. Pool people recommend that the pool be full of water (below the tile line) year-round. It protects the plaster. Dan reported on the library. There is another roof leak, and it is leaking into the building. They got the source fixed. It was from the exterior drain. They are looking for a grant/loan to remodel the library. He also reported that they held interviews for the rec coordinator, and they were very good interviews.

**Mayor Halterman** reported everyone is watching the legislative updates. A county wide community character meeting was held. Sandra Benson and Nancy Dalton attended represented Parowan and Paragonah. They are pulling together base characteristics that make communities special, and they are trying to figure out how to communicate those so we do not lose our identity. She said she has been thinking about having a kiosk at the city office and at the library where people can write letters to their representatives. Jessica Smith said people can email their representatives. She said for those who are not email savvy, she could see how that might be something people would appreciate. The Mayor said that Stacy Gale said she has sent out more business license renewals this year than ever before. There are 26 more businesses this year than last. She said she feels this is a good indicator that people are optimistic about incubating local business, we have a vibrant economy here in Parowan that is favorable



to entrepreneurialism, and she said it is a good point of data point for the council. She said it is exciting to her.

**Staff:** Jeremy Franklin said he wanted to make sure that everyone received the email from UAMPS on the governing board workshops in February. He said he talked with most of the council and they will most likely attend the one in Fillmore on February 12. The mayor asked Jeremy if geo thermal power was an option for Parowan. Jeremy said UAMPS has looked at a few geo thermal options, but the technology is not there yet, and it is not price competitive yet. He said UAMPS is looking into geo thermal and more natural gas. He reported that control people are coming next week to get the Red Creek Hydro online. Jeremy addressed the Power Cost Adjustment. He said the city was severely under collected in 2023. The city has been whittling away at the under collection, just not as quickly as he hoped. He said they need to talk about lowering the PCA. He thinks the next months will have lower prices. The Hunter plant has been running. He feels it is time to ease off on the PCA. This would help on individual utility bills and will not be detrimental to the city. Jeremy said he feels they should change the date of the power board meeting until after the 25<sup>th</sup> of each month.

**19. Closed Session: The Council may consider a motion to enter a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205),** including strategy sessions to discuss the purchase, exchange, lease, or sale of real property; litigation; the character, professional competence, or physical/mental health of an individual; and for attorney-client communications (Utah Code section 78B-1-137); discussions regarding deployment of security personnel, devices, or systems; or any other lawful purpose.

**MOTION:** Councilmember Topham moved to go into closed session to discuss contract negotiations.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** A roll call vote was taken as follows:

	AYE	NAY
Councilmember Burton	X	
Councilmember Downey	X	
Councilmember Dean	X	
Councilmember Harris	X	
Councilmember Topham	X	

All councilmembers voted in favor of the motion. The motion carried. Moved into closed session at 8:35 p.m.

Present in closed session: Mayor Halterman, David Harris, John Dean, David Burton, Rochell Topham, Sharon Downey, Dan Jessen, Scott Burns, Callie Basset.

The council moved out of closed session at 9:22 p.m.

### **ACTION MEETING**

**20. Action, if necessary, on Contract Negotiations.** No action was taken.

### **21. Adjournment**

**MOTION:** Councilmember Topham moved to adjourn the meeting.

**SECOND:** Councilmember Downey seconded the motion.

**VOTE:** All councilmembers voted in favor of the motion. The motion carried. The meeting adjourned at 9:22 p.m.



Mollie Halterman, Mayor



Callie Bassett, City Recorder

Date Approved: 2/08/2024





**PAROWAN CITY**  
**Council Meeting**  
**January 25, 2024 – 6:00 p.m.**

**PLEASE SIGN IN**

LARRY D. JAVIER  
Motto Holman  
Judy Schiers  
JEREMY FRANKLIN  
Heather Summers  
KEVIN NAYLOR  
Keith Bacon  
Kendrick Thomas  
JED SUDWEEKS  
Jessica Smith  
Kelli Jones  
Kurt Vest  
BOB WHITEHEAD  
THIS W/T  
Jamison Christensen

## FY2024 Budget Amendments

General Fund	Current Budget	Change	Amd'd Budget	Notes
<b>Revenue</b>				
10-3471 OLD ROCK CHURCH DONATIONS	\$ -	\$ 33,000	\$ 33,000	Brick Sales
10-3340 STATE GRANTS	\$ 44,400	\$ 83,000	\$ 127,400	New State Grants
10-3356 CLASS "C" ROAD	\$ 242,000	\$ 218,500	\$ 460,500	SBI175 One time funding
10-3990 BEG. GEN FUND BALANCE TO BE APPROPRIATED	\$ 460,078	\$ (25,750)	\$ 434,328	to balance fund
	<b>Total Revenue Change</b>		<b>\$ 308,750</b>	
<b>Non-Departmental</b>				
10-4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	\$ 750	\$ 9,250	\$ 10,000	money spent and spending
<b>Parks</b>				
10-7011 SALARIES AND WAGES - PARKS EMP	\$ 58,600	\$ 12,000	\$ 70,600	P/T partial year Rec Coordinator
10-7026 MAINTENANCE MATERIALS AND SUPP	\$ 20,000	\$ 12,500	\$ 32,500	materials to finish Meeks inlet/outlet structures
<b>Class "C" Road</b>				
10-6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	\$ 7,100	\$ 180,000	\$ 187,100	Chip Sealer \$357K divided by 2 (split with Enoch)
<b>Planning and Zoning</b>				
10-5831 P&Z PROFESSIONAL AND TECHNICAL SER	\$ 2,500	\$ 95,000	\$ 97,500	60k Transportation Master Plan (State Grant), 35k Rural Communities Opportunity Grant
	<b>Total Expense Change</b>		<b>\$ 308,750</b>	
<b>Electric Company</b>				
<b>Revenue</b>				
	\$ -	\$ -	\$ -	
<b>Total Revenue Change</b>				
			\$ -	
<b>Expense</b>				
53-4053 HYDRO PLANT EQUIPMENT	\$ 30,000	\$ 20,000	\$ 50,000	Finishing Hydro Plant repairs
	<b>Total Expense Change</b>		<b>\$ 20,000</b>	
<b>Sewer Fund</b>				
<b>Revenue</b>				
52-3712 SW SERVICES BRIAN HEAD (YEARLY)	\$ 99,200	\$ 86,000	\$ 185,200	Brian Head's contribution for Prelim Eng.
	<b>Total Revenue Change</b>		<b>\$ 86,000</b>	
<b>Expense</b>				
52-4131 PROFESSIONAL AND TECHNICAL SER	\$ 10,000	\$ 162,000	\$ 172,000	Preliminary Engineering for Sewer Treatment Plant Upgrade
	<b>Total Expense Change</b>		<b>\$ 162,000</b>	