

**BIG WATER MUNICIPAL
TOWN COUNCIL
REGULAR MEETING
AGENDA**

**Wednesday June 18, 2025
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session
Public Hearing #1 @ 7:00pm
Public Hearing #2 @ 7:01pm
Public Hearing #3 @ 7:02pm
Public Hearing #4 @ 7:03pm
7:00pm Meeting**

WORK SESSION

CALL TO ORDER—

- 1. ROLL CALL- Council Members in Attendance: Mayor- | Council Members- ; Absent-**
- 2. DISCUSSION ON AGENDA ITEMS—**
- 3. ADJOURN—**

PUBLIC HEARINGS

- 1. Public Hearing #1 @ 7:00pm - Town Employee Compensation Package in compliance with Utah Senate Bill 91—**
- 2. Public Hearing #2 @ 7:01pm - Statutory Employee Compensation Package in compliance with Utah Senate Bill 91 —**
- 3. Public Hearing #3 @ 7:02pm - Adopting the Final Budget for the Fiscal Year 2025-2026—**
- 4. Public Hearing #4 @ 7:03pm – Establishing a Five-Step Pay Program for Big Water Fire Department Personnel and Defining Pay Increase Eligibility, Position Qualifications, and Service Requirements by Amending Municipal Code 3.06.020—**

MEETING

CALL TO ORDER—

- 1. ROLL CALL—Council Members in Attendance: Mayor- | Council Members- | Absent-**
- 2. PLEDGE OF ALLEGIANCE— Mayor leads Pledge of Allegiance**
- 3. STATEMENT OF CONFLICT—**
- 4. APPROVAL OF MAY MEETING MINUTES—**
- 6. MAYOR, COUNCIL, AND DEPARTMENT REPORTS—**
 - **Mayor:**
 - **Council:**
 - **GCSSD; Currently Unassigned:**
 - **Parks & Recreation; Jennie Lassen:**
 - **Planning & Zoning; Jim Lybarger:**
 - **Public Safety; Luke McConville:**
 - **Fire Chief:**
 - **Marshal:**
 - **Planning & Zoning Administrator:**
 - **Treasurer:**

- 7. CITIZEN COMMENTS - Citizens are given a reasonable amount of time to comment—**

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8. OLD BUSINESS

- a) **Discussion and Possible Action on Adopting Ordinance 03-2025 Imposing a Resort Community Tax on Specified Goods and Services within the Town of Big Water, Kane County, Utah Providing for Collection, Administration, and Enforcement, and Providing for Penalties—**

9. NEW BUSINESS

- a) **Discussion and Possible Action on Adopting PROPOSED Ordinance 11-2025 Employee Compensation, AND Guidelines for Merit Increases (Addressed in above Public Hearings 1 & 2)—**
- b) **Discussion and Possible Action on Adopting PROPOSED Resolution 2025-16 Final Fiscal Year 2025-2026 Budget (Addressed in Public Hearing #3)—**
- c) **Discussion and Possible Action on Adopting PROPOSED Ordinance 12-2025 Fire Dept 5 Step Pay Program (Addressed in Public Hearing #4)—**
- d) **Discussion and Possible Action on Adopting Resolution 2025-15 Amending Big Water Personnel Policy & Procedure Manual to Clearly and Accurately Reflect Working Days and Hours Previously Amended by Town Council at the Regular Meeting Held on December 21, 2020, AND Employee Time Keeping, AND Performance Standards, Ratings, and Periods, AND Merit Increases —**
- e) **Discussion and Possible Action on Adopting Final Tax Rates and Budgets (Filing Form PT-800) & Acknowledgement of the Tax Rate Summary Form PT-693—**

10. FINANCIAL REPORTS —

11. POSSIBLE CLOSED SESSION— Legal Business; Litigation; Land purchase; Personnel business; or items as described under Utah State Code Utah Code 52-4-205—

12. RETURN TO REGULAR MEETING —

- a) **Discussion and Possible Action on Closed Session—**

13. ADJOURNMENT —

Big Water Municipal

NOTICE OF PUBLIC HEARING

Notice is hereby given that on
Wednesday June 18, 2025 at 7:00 pm (UT)

at Big Water Town Hall located at
60 N Aaron Burr, Big Water, Utah,

Big Water Municipal
will hold a public hearing for:

**-Town Employee Compensation Package to be in
compliance with Utah Senate Bill 91**

At the time and place set forth above, all interested persons may appear will be given an opportunity to be heard either in support or in opposition. Each person will be limited to a reasonable amount of time to comment.

Big Water Municipal

NOTICE OF PUBLIC HEARING

Notice is hereby given that on
Wednesday June 18, 2025 at 7:01 pm (UT)

at Big Water Town Hall located at
60 N Aaron Burr, Big Water, Utah,

Big Water Municipal
will hold a public hearing for:

**-Statutory Employee Compensation Package to be
in compliance with Utah Senate Bill 91**

At the time and place set forth above, all interested persons may appear will be given an opportunity to be heard either in support or in opposition. Each person will be limited to a reasonable amount of time to comment.

PUBLIC NOTICE

Big Water Municipal Town Council

Notice of Public Hearing

Notice is hereby given that on Wednesday,
June 18, 2025 at 7:02 p.m. (UT), Big Water Municipal
Corporation will hold a PUBLIC HEARING at Town Hall,
located at 60 N Aaron Burr, Big Water, Utah, 84741.

PUBLIC HEARING ITEM/S:

- Adopting the Final Budget for the Fiscal Year 2025-2026

At the time and place set forth above, all interested citizens may appear in person and may be given an opportunity to be heard either in support or in opposition. Each citizen will be given a reasonable amount of time to comment.

Big Water Municipal

NOTICE OF PUBLIC HEARING

Notice is hereby given that on
Wednesday June 18, 2025 at 7:03 pm (UT)

at Big Water Town Hall located at
60 N Aaron Burr, Big Water, Utah,

Big Water Municipal
will hold a public hearing for:

**- ESTABLISHING A FIVE-STEP PAY PROGRAM FOR BIG
WATER FIRE DEPARTMENT PERSONNEL AND DEFINING
PAY INCREASE ELIGIBILITY, POSITION QUALIFICATIONS,
AND SERVICE REQUIREMENTS BY AMENDING
MUNICIPAL CODE**

3.06.020

At the time and place set forth above, all interested persons may appear will be given an opportunity to be heard either in support or in opposition. Each person will be limited to a reasonable amount of time to comment.

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**Wednesday May 21, 2025
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session
Public Hearing #1 @ 7:00pm
Public Hearing #2 @ 7:01pm
Public Hearing #3 @ 7:02pm
Public Hearing #4 @ 7:03pm
7:00pm Meeting**

WORK SESSION

CALL TO ORDER— David calls to order at 6:48pm

1. ROLL CALL- Council Members in Attendance: Mayor- David Schmuker | Council Members-Jim Lybarger, Jennie Lassen, Luke McConville; Absent- none

2. DISCUSSION ON AGENDA ITEMS— Jim Loyd the only letter of intent for the vacant seat. Licensing Authority seems to have been worked out and can be taken off the agenda.

Fire Dept quote for breathing apparatuses. Rob explains that our SEBAs will expire so we will have to do something. A grant was put in with FEMA but funding is uncertain. The quote is for 13 SEBAs for each set. Budget- this month is only to approve the tentative budget, and the final will be approved next month. This budget will include the 4% COLA. Discussion on matching the 3% that was approved for the District. The difference between 3-4% would be around \$10,000. 4% is not required but the State did 4% for public safety. Jim asks if we do 4% for safety and 3% for administration? Peggy says no, wages should be across the board per her HR training. Jim explains the transparency website differences between last year. Some employees show up as Vendors when they are a 1099 or HSA stipend. Transparency files are uploaded directly from the software that tracks our budgets, revenues, and expenses. How that file is then interpreted from Transparent Utah is beyond our control. Jennie and Luke seem to be in agreement that a 3% cola seems fair across the board.

3. ADJOURN— Close at 7:16pm

PUBLIC HEARINGS

- 1. Public Hearing @ 7:00pm - Amending Municipal Code for Employee Compensation and Benefits**— Open at 7:16- Clarence and Annie Blair appreciate the EMTs and the Fire Dept. It's a shame that our Fire Dept isn't at least competitive with Kanab. Mark Burkett: Is the purpose of getting feedback on whether to get feedback to raise the pay scale? David, yes, explains that we are raising the minimum starting wage. We need a better pay scale plan to be comparable. Rob explains that we are still lower than any dept in southern Utah, but this at least helps without putting a strain on the town Budget. He cited recruitment and retention struggles due to low pay; pay scale changes were proposed to bring rates closer to those in nearby towns. Fire Chief, Rob Barnett advocated strongly for wage increases, noting firefighters are making significantly less than other nearby municipalities, and some positions are hard to fill due to low wages.
Discussion on Transparent Utah wage data appeared to show significant salary increases for some employees, which council members and staff disputed. They noted if there were discrepancies it may be due to software issues (Pelorus).
Nickelle Burton: just to be clear, this is only regarding the Fire Dept, not the town clerks? Transparent Utah shows that the clerks got a raise last September. David replies they did not receive a raise.
David reads the entire pay scale proposed changes.
Mark Burkett: aren't all the budget numbers sent to transparent Utah. Wouldn't that reflect in the budget? Seems like you should just look at the budget numbers and not transparent Utah. Jennie Lassen-

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We are only changing the rate possibilities, not that clerks are getting these total increases. She disagrees that the clerks should be excluded from a wage schedule increase. We have had a lot of turnover in clerks and we have great clerks right now.

Judy Franz: Do we do reviews? Yes. Seems like transparent Utah being inconsistent should be fixed if there are still ongoing issues. David: We will look into the reported numbers.

Tom Reneau, this is Big Water, not Kanab etc.. we are a smaller town. If we have a problem with Transparent Utah, we need to figure out which is correct. Residents are looking forward to paying more for the services that we have. When we pay more, everyone is going to want more. More money in more money out. We need to match what the State is representing.

Vicky Alexander: how often do we do performance reviews? David, annually.. now that we have a bigger staff, and forms available, we will do them annually.

Closed at 7:46.

2. **Public Hearing @ 7:01pm - Amending Municipal Code 10.04.010 Traffic Regulations Prohibition of Compression Release Brakes**— Opens at 7:46- David explains that we must have this ordinance in place before the state will put a “No jake brakes” sign on the highway. Nickelle Burton: lives very close to the highway and rarely hears Jake Brakes. She doesn’t see what the problem is with Jake Brakes. David explains he hears them from his house and has had several complaints over the years. Rob explains that trucks coming from the east have to slow down more than they do on the west side of town when they are coming uphill.

Closed 7:52

3. **Public Hearing @ 7:02pm - Opening the 2024-2025 Fiscal Year Budget to Reallocate & Appropriate Funds**—Opened at 7:52pm- This one is about opening the 2024-2025 fiscal year budget to relocate funds of \$5,000 from the administration to the parks. So, we're going to put a little more money over at the park so that we can do more maintenance, \$5,000. We're going to appropriate funds of \$12,690 from the economic grant awarded to Big Water in 2023-2024 for fiscal year. So, we're going to appropriate that money, put that money, and then we have \$37,000 to the fire department that we're going to appropriate. And added \$1,089 to the wildland revenue and expense line item.

Annie Blair, what is the Wildland? Rob- it is funds that the state pays us for responding to fires on the highway.

Closed at 7:54pm

4. **Public Hearing @ 7:03pm - Resort Community Sales and Use Tax**— This applies to retail sales, lodging, restaurant meals, and other taxable transactions as defined by the Utah State Code. This tax is intended to support the infrastructure and services impacted by tourism and to improve the overall quality of life for the residents and visitors.

Vicky Alexander: Is this the 1.1% sales tax? Where is the money going to go? David explains it can be used for many different departments. The survey results showed that the majority of people would like to see it go to public safety and town cleanup. We talked about putting it into an emergency fund. Is that off the table? Who decides, is that the city council? David: yes.

Judy Franz: is in favor of the tax. The town needs improvement. Code enforcement and people being more responsible with their properties. Also agrees that it should go to the Fire Dept.

Mark Burkett: is this the final public hearing for the resort tax? Yes. It is on the agenda today to be voted.

Annie Blair feels the same as Judy, code enforcement and property maintenance should be priority.

Tom Reneau: Has concerns about the 1.1% tax. It is a pass-through cost for business owners. We are looking at 120k per year income which is not a lot of money when there are a lot of “hands in the piggy bank” meaning there are expenses that need to be prioritized. Concerns about needing more money once we are used to getting this money. 21.75% of the residents are at poverty level. Over 90% of the

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respondents of the survey are in favor or neutral for the tax. How many of them have donated 1.1% since April 1st? Would not suspect many because we are waiting for the law to tell us to. The people on fixed incomes will have to change their spending habits.

Annie Blair: According to the survey we're at 65% of approved. We're not updated because I know that poll has been going for quite some time. Stephanie: Yeah, we can add updates.

Is there an updated pie chart somewhere that you'll be posting? Just out of curiosity, I make people respond, and I think most people would like to know. I think we had 69 responses total. How many? 69.
Closed at 8:06

MEETING

CALL TO ORDER— 8:06pm

1. ROLL CALL—Council Members in Attendance: Mayor-David Schmuker | Council Members-Jim Lybarger, Jennie Lassen, Luke McConville | Absent- none

2. PLEDGE OF ALLEGIANCE— Mayor leads Pledge of Allegiance

3. STATEMENT OF CONFLICT— None

4. APPROVAL OF APRIL MEETING MINUTES— Jennie motions to approve, Jim seconds. All in favor.

6. MAYOR, COUNCIL, AND DEPARTMENT REPORTS—

- **Mayor:** BLM visitor's center is closed. It is a designated rest stop so people are getting out to use the bathroom in the bushes. David has an agreement with BLM to open and close the bathroom each day to at least have the restroom open and fill up water jugs. Possibility to open the museum part, depending on agreements, the Kane County tourism department, office of tourism, will pay to have an employee paid to open the museum and possibly the gift shop. Employees would be a volunteer for BLM but employee of the county. Still working with Sunrise on our Transportation master plan. Fire District discussions are still ongoing. We are currently responding to fires for free without the county reimbursing us.
- **Council:**
 - **GCSSD; Currently Unassigned:**
 - **Parks & Recreation; Jennie Lassen:** REC board sent a survey to ask citizens what kind of events they would like to see and discussed opening Town Hall 1 day per week for community games, crafts, etc.
 - **Planning & Zoning; Jim Lybarger:** No report
 - **Public Safety; Luke McConville:** No report
- **Fire Chief:** Rob- things are picking up and getting busier. We sent 2 trucks to Kanab for the brush fire they just had. As of June 1st there will be no more burning. Fireworks notice, will be in the Newsletter. Brush fires are going rampant right now, so everyone please be cautious and safe. Burning weeds needs to have a burn permit. Working with the county for fire protection outside the municipalities. His advice to the council is to not sign any agreement because as of now right now, the county has no contract with the city, with the town of Big Water to respond for wildland car fires or hazmat or vehicle extrication outside the municipality.
- **Marshal:** For the month of April, the marshal department had 16 cases. In May so far, we have 6 cases. Currently, we have 6 open, continuing cases for the most part.

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Things have been quiet. If things go according to normal history, as the summer progresses, more of our cases will be traffic-related and less related to the local people causing problems. A recent situation to be aware of, Brown Brothers start work early at the pit. Sometimes this creates noise. Chris and I handled a complaint recently regarding this situation. My feeling is where the Brown Brothers are in a commercial area and are showing up to work and not intentionally or recklessly causing noise, I do not see any criminal intent. Corey, one of their senior employees, was very gracious about the situation and expressed a desire to go along, to get along. I simply bring this up to make the council aware of the situation so that they are not blindsided by members of the community with questions. As always, if there are any questions, please feel free to come and speak to the marshals. I just want to speak to that as well. I did receive a text. The other morning, one of our citizens went out and was videoing them and telling them to shut down. They were out of compliance and that isn't a really good idea. That isn't something that a citizen should be doing. It's going on private property with their phone and videoing these men working. I just want to say that don't do that. If you have a problem or think that they're out of line or something's wrong, then get a hold of the marshal or myself and we'll address this for you. I have been out there several times.

- **Planning & Zoning Administrator:** Jim reads Denise's report. We have two building permit applications approved. A one story building, and one barnominium. And one demolition permit. Going over some existing ordinances to bring them up to the new Utah Code. Continuing to participate in the transportation plan. Answering numerous emails, calls, and inquiries pertaining to zoning and permits. Monitoring open building permits. And working on compliant and compliance letters and parking issues. Letters have been sent out and more will go out. Continuing to work with the Planning and Zoning and Town Council.
- **Treasurer:** Financial activity mostly routine, a couple .. fire equipment... economic grant expenditures. Procurement policy- our policy doesn't clarify an authority to approve purchase orders. I think this needs to be clarified.

7. CITIZEN COMMENTS - Citizens are given a reasonable amount of time to comment— Tom Reneau- would like to thank Fire Chief Rob for replacing the US flags and State Flags. Unsung heroes. Thinks the visitors center is a great idea. To get somebody to open it is great. Dave is another unsung hero for just opening what he can now. Thinks there should be a vote and not an appointed on the midterm vacancy.

David explains this is only a temporary appointment to fill a resignation. The position will then have to be voted on at the end of the year.

Tom Reneau: Question on the 2025 1st Q appreciation pay. Should be looked at to make sure it is for merit, not just keeping a seat warm. It is explained to the public that the appreciation pay is only for part time employees that do not receive holiday pay. It is paid out quarterly.

Annie Blair: Is that for everyone? No, it is just for part time who don't get benefits, health insurance, holiday pay, etc.

8. OLD BUSINESS

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- a) **Discussion and Possible Action on Municipal Code “Alcohol Beverage Control” 5.07; Subsection “Definitions” 5.07.010 & Subsection 5.07.050 Licensing Requirements 1-11; Clarification on definitions duties for the “Town Licensing Officer” and clarification of definition of “Licensing Authority”—** Remove this agenda item. No action.

9. NEW BUSINESS

- a) **Discussion and Possible Action on Filling Midterm Vacancy—** Jim motions to appoint Jim Loyd, Jennie seconds. All in favor.
- b) **Discussion on Fire Department Quote from Curtis & Sons for SCBA’s (Breathing Apparatus)—** As discussed in work session, ours are about to expire, we will need to replace them. Hoping for FEMA grant but uncertain.
- c) **Discussion and Possible Action on Approval of Tentative Budget for Big Water Municipal General Fund Fiscal Year 2025-2026—** Jennie motions to approve tentative budget as written with 3% COLA , Jim seconds, All in favor.
- d) **Discussion and Possible Action on Adopting Ordinance 06-2025 which Refers to Municipal Code 14-14-020 “Building Department”, and Adds Verbiage on “Permit Expiration & Renewal”—** Would add expiration of 180 days without progress on a building permit and a renewal fee of \$100 . Jim motions to approve, David Schmuker seconds, all in favor.
- e) **Discussion and Possible Action on Adopting Ordinance 09-2025 to Amend Municipal Code 3.06.020 Compensation and Benefits—** Jennie motions to adopt, Luke seconds, Jim abstains. Wants to find out transparency numbers and why they don’t match. Jennie yes. Luke yes. David yes. Motion passes
- f) **Discussion and Possible Action on Adopting Ordinance 10-2025- Use of Compression Release Engine Braking Systems or “Jake Brakes” Prohibited—** Clarifies that we need the ordinance to enforce and have sign on highway. Jim motions to adopt ordinance. Jennie seconds. All in favor.
- g) **Discussion and Possible Action on Adopting Ordinance 03-2025 Imposition of Resort Community Sales & Use Tax—** Jennie addresses- has done a lot of research and been involved with town finances. It is hard to find money to pay people and have a nice place to live. With the number of transient rooms, she is happy to hear we qualify. Impact on tourists is much more beneficial with minimal cost to residents. Jennie motions to approve. Luke, still against it but in taking the town’s responses he is inclined to take the town’s wishes. Jim is uncomfortable not knowing where it is going to go. Peggy, this 2026 budget does not have resort tax money in it. If you pass resort tax, it doesn’t mean you have to add it to budget, it sits in general funds, then we can appropriate it as needed. David seconds. Lybarger no, Lassen yes, Luke no, Jennie yes. Tabled until next month.
- h) **Discussion and Possible Action on Adopting Ordinance 08-2025 Demolition Standards—** Jim motions to adopt Ordinance 08-2025, Luke seconds, All in favor.
- i) **Discussion and Possible Action on Reallocation and Appropriation of Funds; and Adopting Resolution 2025-14 Amending the Fiscal Year 2024-2025 Budget as Discussed in the Public Hearing # 3 (preceding meeting)—** Jim motions that we make the action to reallocate funds, appropriate funds, adopt resolution 2025-14, amending the fiscal year budget of 2024-2025 budget, as discussed in our public hearing. Jennie seconds. All in favor.
- j) **Discussion and Possible Action on Approval of 2025 First Quarter Employee Appreciation Pay—** Jim motions to approve, Jennie seconds, All in favor.

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- k) Discussion and Possible Action on Big Water Municipal Entering into an MOU with the Utah Cyber Center for Participation in the State and Local Cybersecurity Grant Program Statewide Projects—** Jim motions to sign MOU, Luke seconds. All in favor.

10. FINANCIAL REPORTS — Jennie motions to approve as presented. Jim seconds. All in favor.

11. POSSIBLE CLOSED SESSION— Legal Business; Litigation; Land purchase; Personnel business; or items as described under Utah State Code Utah Code 52-4-205—

12. RETURN TO REGULAR MEETING —

- a) Discussion and Possible Action on Closed Session—**

13. ADJOURNMENT — Jim motions to adjourn. Luke seconds. All ion favor. 8:55pm

ORDINANCE NO. 03-2025

AN ORDINANCE IMPOSING A RESORT TAX ON SPECIFIED GOODS AND SERVICES WITHIN THE TOWN OF BIG WATER, KANE COUNTY, UTAH PROVIDING FOR COLLECTION, ADMINISTRATION, AND ENFORCEMENT, AND PROVIDING FOR PENALTIES.

WHEREAS, the Town of Big Water recognizes the importance of tourism to its local economy and the need to maintain and enhance tourism-related infrastructure and services; and

WHEREAS, the Town Council of Big Water seeks to generate additional revenue to support the promotion, improvement, and maintenance of public facilities and services that benefit both residents and visitors; and

WHEREAS, the State of Utah authorizes municipalities to levy a resort tax on certain goods and services sold within their jurisdiction to support tourism-related needs and economic development; and

WHEREAS, the Town Council of Big Water has determined that the imposition of a resort tax will help fund necessary infrastructure, public safety, tourism promotion, and other community projects that enhance the quality of life for residents and the experience of visitors; and

WHEREAS, the Town Council of Big Water desires to implement a resort tax that will be fair, transparent, and effective in supporting local priorities while being consistent with state law; and

WHEREAS, the Town of Big Water is committed to ensuring the proper collection and use of the resort tax revenues for the intended purposes as outlined in this ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of Big Water, Kane County, Utah, as follows:

SECTION 1: TITLE AND PURPOSE This ordinance shall be known as the "Resort Tax Ordinance of Big Water." The purpose of this ordinance is to impose a resort tax on certain goods and services to generate revenue for the promotion, improvement, and maintenance of tourism-related infrastructure and services within Big Water.

SECTION 2: DEFINITIONS For the purpose of this ordinance, the following terms shall have the meanings ascribed to them:

1. **Resort Tax** – A tax levied on specific goods and services as outlined in this ordinance.
2. **Tourism-related businesses** – Any business providing accommodations, dining, recreational services, entertainment, or retail goods primarily for visitors.

3. **Vendor** – Any individual, partnership, corporation, or entity engaged in the sale of taxable goods or services.
4. **Taxable Sales** – The sale of accommodations, prepared food and beverages, admissions to entertainment events, and other designated goods and services.
5. **Consumer** – Any person who purchases taxable goods or services within the jurisdiction of Big Water.

SECTION 3: IMPOSITION OF TAX

1. A resort tax of 1.1% shall be imposed on the gross receipts from the sale of taxable goods and services within Big Water.
2. The tax shall apply to, but not be limited to:
 - Lodging (hotels, motels, short-term rentals, bed & breakfasts, etc.)
 - Prepared food and beverages (restaurants, cafes, bars, etc.)
 - Admission fees to recreational and entertainment activities
 - Rental of recreational equipment (bicycles, boats, ATVs, etc.)
3. The tax shall be collected at the time of sale and may be separately stated on customer receipts or invoices.

SECTION 4: COLLECTION AND REMITTANCE

1. Vendors shall be responsible for collecting the resort tax from consumers at the point of sale.
2. Vendors must file a tax return with each remittance, detailing total taxable sales and tax collected.

SECTION 5: EXEMPTIONS The following sales and transactions shall be exempt from the resort tax:

1. Any product or service exempt from Utah sales tax (Utah Code 59-12-104)
2. Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
3. Motor vehicles, aircraft and watercraft (TC-62X)
4. Modular, manufactured and mobile homes (TC-62X) Sales of unprepared food and groceries.
 - NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort community's tax.

SECTION 6: ENFORCEMENT AND PENALTIES

1. Any vendor failing to collect, report, or remit the resort tax shall be subject to penalties imposed by the Utah Tax Commission.
 - Revocation of business licenses for repeated noncompliance.
2. The Finance Department shall have the authority to audit vendor records to ensure compliance.
3. Vendors shall retain all tax-related records and provide them with a request to ensure proper collection of the 1.1% tax.

SECTION 7: USE OF TAX REVENUE

1. Revenues generated from the resort tax shall be used for, but not limited to:
 - Tourism promotion and marketing efforts.

- Infrastructure improvements, including roads, parks, and public facilities.
- Public safety and emergency services related to tourism impacts.
- Other designated municipal projects that benefit visitors and residents alike.

SECTION 8: SEVERABILITY If any section, provision, or part of this ordinance is held to be invalid or unconstitutional, such invalidity shall not affect the validity of the remaining portions of this ordinance.

SECTION 9: REPEAL OF CONFLICTING ORDINANCES All ordinances or parts of ordinances in conflict with this Resort Tax Ordinance are hereby repealed.

SECTION 10: EFFECTIVE DATE This ordinance shall take effect October 1, 2025, following its adoption and publication as required by law.

PASSED AND APPROVED by the Town Council of Big Water, Utah, this ____ day of _____, 2025.

	AY	NAY	ABSENT	ABSTAIN	Town of Big water
Mayor David Schmuker	_____	_____	_____	_____	By:_____
Council Member Jim Lybarger	_____	_____	_____	_____	David W. Schmuker, Mayor
Council Member Luke McConville	_____	_____	_____	_____	
Council Member Jennie Lassen	_____	_____	_____	_____	Attest:_____
Council Member Jim Loyd	_____	_____	_____	_____	Katie Joseph, Municipal Clerk

ORDINANCE NO. 11-2025

AN ORDINANCE ESTABLISHING COMPENSATION AND GUIDEDLINES FOR MERIT INCREASES FOR ELECTED OFFICIALS, STATUTORY OFFICERS, AND EMPLOYEES OF THE TOWN OF BIG WATER, COUNTY OF KANE, UTAH

WHEREAS, Utah Code §10-3-818 requires municipalities to fix by ordinance the compensation of elective and statutory officers after a public hearing; and

WHEREAS, the Town Council of Big Water finds it necessary to establish a record of compensation for elected officials, statutory officers, and other town employees as required by state law; and

WHEREAS, as part of Big Water's annual budget, Big Water has adopted an Employee Pay Scale addressing a variety of compensation schedules based upon position, experience and other relevant factors determining proper compensation of Town employees; and

WHEREAS, Big Water's Compensation Schedule for Fiscal Year 2025-2026 is attached to and incorporated as part of Big Water's Fiscal Year 2025-2026 Final Budget, which the Town Council has adopted concurrently with this Ordinance; and

WHEREAS, on June 18, 2025, Big Water Town Council held a public hearing to hear public comments concerning the Town of Big Water's annual budget, which includes the salaries for the elected, statutory officers and town employees.

NOW, THEREFORE, be it ordained by the Town Council of the Town of Big Water, Kane County, Utah:

SECTION 1. PURPOSE

The purpose of this ordinance is to provide for the lawful and transparent establishment of compensation for the elected officials, statutory officers, and employees of the Town of Big Water. See Appendix A

SECTION 2. GUIDELINES FOR MERIT INCREASES

In accordance with Big Water's commitment to fair and performance-based compensation practices, employee wage increases may be considered after completion of the employee's 6-month probationary orientation period and annually as part of the employee evaluation process. The following guidelines shall apply:

1. Annual Performance Evaluations

Each Town employee shall receive a formal performance evaluation completed by the CAO or direct supervisor, at the end of probationary period and within thirty (30) days of their annual anniversary date of employment with Big Water Municipal Corp.

2. Eligibility for Wage Increases

- a. Employees who receive a performance rating of satisfactory or higher shall be eligible for a merit-based wage increase, subject to budgetary constraints and department head recommendations.
- b. Employees receiving ratings below satisfactory may not be eligible for a wage increase until performance has improved to a satisfactory level.

3. Wage Increase Range

- a. Merit/Performance wage increases based on performance evaluations shall generally follow the scale below:

Rating Category	Score Range	Increase
Outstanding / Exceptional	4.5 – 5.0	3%
Exceeds Expectations	3.5 – 4.49	2.5%
Satisfactory	2.5 – 3.49	2%
Needs Improvement	1.5 – 2.49	Not eligible
Unsatisfactory	1.0 – 1.49	Not eligible

- a. Increases above 3% may be considered in exceptional circumstances, such as significant additional responsibilities, certifications obtained, or long-term service, with Town Council approval.
- b. The wage increase shall become effective on the employees' hire anniversary date.

4. Approval Process

- a. All proposed wage increases shall be reviewed and approved by the Mayor and reported to the Town Council.
- b. Funds for the final wage increase approval shall be available in the Town's annual budget as adopted by Town Council.

5. Documentation

- a. A record of each employee's evaluations and any resulting compensation adjustments shall be maintained in their personnel file in accordance with town policy and applicable record-keeping requirements. Evaluation forms shall be classified as a protected record.

SECTION 3. For the fiscal year 2025-2026 all elected officers, statutory officers and employees of Big Water Municipal shall be compensated according to the Compensation Schedule for Fiscal Year 2025-2026, which is attached hereto and incorporated by reference as part of this Ordinance and the Final Budget.

SECTION 4: Any references to the provisions amended by this ordinance, as they existed prior to this amendment, appearing elsewhere in the Town Code, adopted policies, administrative procedures, employee handbooks, or other official manuals shall be deemed to refer to the provisions as amended herein. The Town Clerk or authorized codifier is directed to revise any such references throughout the Code, policies, and manuals for consistency and clarity, and to take necessary administrative actions to ensure alignment with this ordinance.

SECTION 5. This Ordinance shall take effect immediately upon its passage and adoption as provided by law.

PASSED, ADOPTED, AND APPROVED by the Town Council of Big Water, Utah, this 18th day of June 2025.

	AYE	NAY	ABSENT	ABSTAIN	Town of Big Water
Mayor David Schmuker	_____	_____	_____	_____	By: _____
Council Member Jim Lybarger	_____	_____	_____	_____	David W. Schmuker, Mayor
Council Member Luke McConville	_____	_____	_____	_____	
Council Member Jennie Lassen	_____	_____	_____	_____	Attest: _____
Council Member James Loyd	_____	_____	_____	_____	Katie Joseph, Municipal Clerk

APPENDIX A

3.06 Compensation And Benefits

3.06.020 Compensation Of Statutory Officers And Town Employees

3.06.020 Compensation Of Statutory Officers And Town Employees

The FLSA requires that Big Water Municipal Corp pay an employee at least the current minimum wage, as a gross wage, minus the legally required pay deductions.

Mayor	\$7000.00-\$9000.00 Per Year
Municipal Clerk	\$18.00 - \$27.00 Per Hour
Deputy Clerk	\$17.00 - \$22.00 Per Hour
Marshal	\$20.00 - \$45.00 Per Hour
Deputy Marshal	\$20.00 - \$25.00 Per Hour
Treasurer	\$18.00 - \$27.00 Per Hour
Prosecutor	As determined by contract
Town Attorney	As determined by contract
AN ADDITIONAL PAYMENT as of the date of this Ordinance's passage to the Town Attorney in the sum of \$1,000.00 is (Council acknowledges that further liability may be incurred, and Council will address the question of further payment	
U.S. Post Office Clerk	\$14.00 - \$22.00 Per Hour
Building Inspector	75% of the permit fee paid at 60% Of the 75% at issuance of the building p Per Installation on previously issued permits for Residential and \$172.00 fi
General Maintenance Supervisor	NA
General Maintenance Laborer	\$14.00 - \$20.00 Per Hour
Zoning Administrator	\$600.00 monthly Salary
Fire Chief	\$30.00-\$50.00 Per Hour
AEMT	\$16.00-\$23.00 Per Hour
EMT	1400-\$21.00 Per Hour

EMT P	\$23.00-\$29.00 Per Hour
F - 1 (Firefighter in Training(FIT))	\$10.00 per Drill, \$20.00. per Call Response
F - 2 (Firefighter Certified(FC))	\$15.00 per Drill, \$20.00 per Call Response
E - 1 (Emergency Medical Technician (EMT))	\$12.00 per Drill, \$20.00 per Call Response
E - 2 (EMT FIT (B))	\$10.00 per Drill, \$15.00 per Call Response
E - 3 (EMT FC (C))	\$17.00 per Drill, \$22.00 per Call Response
E - 4 (EMT A no Firefighter)	\$15.00 per Drill, \$22.00 per Call Response
E - 5 (EMT A FIT (B))	\$12.00 per Drill, \$25.00 per Call Response
E - 6 (EMT A FC (C))	\$19.00 per Drill, \$24.00 per Call Response
E - 7 (EMT P no firefighter)	\$20.00 per Drill, \$25.00 per Call Response
E - 8 (EMT P FC (C))	\$21.00 per Drill, \$26.00 per Call Response
Certified Firefighter EMT	\$17.00-\$22.00 Per Hour
Certified Firefighter AEMT	\$19.00-\$24.00 Per Hour
Certified Firefighter Paramedic	\$23.00-\$28.00 Per Hour
EMT Full Time	Probationary 6 Months \$15.00/hour; \$41,340/year After Probationary 6 Months \$16.00/hour; \$44,096/year
AEMT Full Time	Probationary 6 Months \$17.00/hour; \$46,852/year After Probationary 6 Months \$17.00/hour; \$46,852/year
Paramedic Full Time	Probationary 6 Months \$21.00/hour; \$57,876/year After Probationary 6 Months \$22.00/hour; \$60,632/year
Certified Firefighter EMT	Probationary 6 Months \$16.00/hour; \$44,096/year After Probationary 6 Months \$17.00/hour; \$46,852/year
Certified Firefighter AEMT	Probationary 6 Months \$18.00/hour; \$49,608/year After Probationary 6 Months \$19.00/hour; \$52,364/year
Certified Firefighter Paramedic	Probationary 6 Months \$22.00/hour; \$60,632/year

	After Probationary 6 Months \$23.00/hour; \$63,388/year
Firefighter EMT Driver Qualified	\$18.00/hour or 1% above current FT pay
Firefighter AEMT Driver Qualified	\$20.00/hour or 1% above current FT pay
Firefighter Paramedic Driver Qualified	\$23.00/hour or 1% above current FT pay
Firefighter EMT Captain Qualified Must be Driver Qualified	\$20.00/hour or 2% above current FT pay
Firefighter AEMT Captain Qualified Must be Driver Qualified	\$22.00/hour or 2% above current FT pay
Firefighter Paramedic Captain Qualified	\$25.00/hour or 2% above current FT pay
Captain EMT	\$22.00/hour
Captain AEMT	\$25.00/hour
Captain Paramedic	\$30.00/hour
Training Captain pay (EMS or Fire)	2% an hour on top of base pay
Hazmat Tech Certified	1% an hour on top of base pay
Wildland Red Certified	1% an hour on top of base pay
Technical Rescue	1% an hour on top of base pay

1. **PAYMENT.** Non-Exempt hourly positions shall submit a detailing of hours actually established by the Clerk. Exempt Salary positions will be paid every other week.
2. **MAYORAL DISCRETION.** Within the variable limits established in the table above and within the constraints of the Town budget, the Mayor is invested with discretion at the time of hiring or at the time of a post-hiring evaluations to adjust (either downward or upward) the amount of compensation to be paid a person filling a position.

HISTORY

Amended by Ord. 2020-01 on 1/27/2020

Amended by Res. 2022-08 on 7/20/2022

Amended by Res. 2024-04 on 2/15/2024

Amended by Ord. 09-2025 Employee Pay Scale on 5/21/2025

RESOLUTION NO. 2025-16

A RESOLUTION OF THE COUNCIL OF THE TOWN OF BIG WATER, KANE COUNTY, UTAH, ESTABLISHING THE FINAL BUDGET FOR THE FISCAL YEAR 2025-2026

WHEREAS, The Uniform Fiscal Procedures Act directs town councils to “adopt a budget for the ensuing fiscal year”;

WHEREAS, on the 18th of June, 2025, Council held a properly advertised public hearing to receive public comment on the proposed budget, which had been available for public inspection seven days prior;

WHEREAS, having determined that the attached Big Water Budget for Fiscal Year 2025-2026 is an accurate representation and estimation of actual revenues and expenditures for the ensuing year and having duly considered public comment received;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF BIG WATER, KANE COUNTY, UTAH AS FOLLOWS:

Section 1: That the attached document entitled Big Water Budget for Fiscal Year 2025-2026 which is hereby explicitly incorporated herein as a part of the Resolution, is hereby adopted.

Section 2: That this Resolution shall take effect 1st of July 2025.

PASSED and ADOPTED this 18th day of June 2025, by the following votes:

	AYE	NAY	ABSENT	ABSTAIN	Town of Big water
Mayor David Schmuker	_____	_____	_____	_____	By:_____
Council Member James Lybarger	_____	_____	_____	_____	David W. Schmuker, Mayor
Council Member Luke McConville	_____	_____	_____	_____	
Council Member Jennie Lassen	_____	_____	_____	_____	Attest:_____
Council Member James Loyd	_____	_____	_____	_____	Katie Joseph, Municipal Clerk

Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

Change In Net Position	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Taxes								
3110.0 PROPERTY TAXES - CURRENT	179,595	162,882	188,278	175,000	0	185,000	0	0
3120.0 PROPERTY TAXES - DELINQUENT	12,641	22,823	23,049	15,500	0	17,000	0	0
3130.0 GENERAL SALES AND USE TAXES	174,931	180,851	213,554	176,000	0	188,000	0	0
3170.0 FEE-IN-LIEU OF PROP TAXES	14,929	20,450	15,878	14,000	0	16,000	0	0
Total Taxes	382,096	387,006	440,759	380,500	0	406,000	0	
Licenses and permits								
3210.0 BUSINESS LICENSES & PERMITS	3,650	7,275	9,125	5,000	0	9,000	0	0
3220.0 NON-BUSINESS LICENSES & PERMIT	2,730	3,085	1,412	2,000	0	2,000	0	0
3221.0 BUILDING PERMITS	16,722	13,224	23,739	10,000	0	10,000	0	0
3225.0 ANIMAL LICENSES	15	0	10	0	0	0	0	0
Total Licenses and permits	23,117	23,584	34,286	17,000	0	21,000	0	
Intergovernmental revenue								
3340.0 STATE GRANTS	216,677	55,067	43,200	48,000	0	0	0	0
3340.5 HWY 89 TURNOUT GRANT	0	2,506,947	0	0	0	0	0	0
3355.0 GRANT REVENUE	60,000	75,000	4,456	4,000	0	4,000	0	0
3355.5 FIRE STATE GRANT REVENUE	0	13,746	9,963	9,964	0	0	0	0
3356.0 CLASS C ROAD FUND ALLOTMENT	65,468	103,787	95,340	65,000	0	70,000	0	0
3692 ARPA REVENUE	30,239	0	0	0	0	0	0	0
Total Intergovernmental revenue	372,383	2,754,547	152,960	126,964	0	74,000	0	
Charges for Fire Services								
3361.0 CLID CONTRACT	126,875	128,666	132,255	132,200	0	135,000	0	0
3362 FIRE DEPARTMENT REVENUE	232,995	356,180	308,900	337,500	0	352,500	0	0
3363 WILD LAND REVENUE	0	0	3,804	3,804	0	1,000	0	0
Total Charges for Fire Services	359,870	484,846	444,958	473,504	0	488,500	0	
Charges for services								
3419.0 GENERAL GOVT - POST OFFICE	12,648	16,815	17,648	18,000	0	18,000	0	0
3443.0 REFUSE COLLECTION CHARGES	33,736	20	0	0	0	0	0	0
Total Charges for services	46,384	16,835	17,648	18,000	0	18,000	0	
Fines and forfeitures								
3510.0 FINES AND FORFEITURES	5,487	0	0	0	0	0	0	0
3520.0 COURT FEE	621	2,256	2,135	1,500	0	2,000	0	0
Total Fines and forfeitures	6,108	2,256	2,135	1,500	0	2,000	0	
Interest								
3610.0 INTEREST EARNINGS	22,072	38,869	36,291	26,000	0	30,000	0	0
Total Interest	22,072	38,869	36,291	26,000	0	30,000	0	
Miscellaneous revenue								
3630.0 VOLUNTARY FIRE CONTRIBUTION	2,105	0	10,000	10,000	0	0	0	0
3690.0 MISCELLANEOUS REVENUE	1,826	0	1,207	0	0	0	0	0
3694 EVENT DONATIONS	0	1,000	1,000	1,000	0	0	0	0
3695.0 CASH OVER/SHORT	0	0	0	500	0	500	0	0
Total Miscellaneous revenue	3,931	1,000	12,207	11,500	0	500	0	

Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Contributions and transfers								
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	0	0	40,000	40,000	0	0	0	
3990.0 GEN FUND BALANCE TO BE APPROP.	0	0	0	73,214	0	39,343	0	
Total Contributions and transfers	0	0	40,000	113,214	0	39,343	0	
Total Revenue:	1,215,961	3,708,942	1,181,244	1,168,182	0	1,079,343	0	
Expenditures:								
General government								
Council								
4111.0 MAYOR SALARIES AND WAGES	5,968	6,875	6,866	7,150	0	7,150	0	
4113.0 EMPLOYEE BENEFITS	505	437	526	675	0	675	0	
4121.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	0	25	0	0	0	0	0	
4123.0 TRAVEL	36	0	0	1,500	0	0	0	
4124.0 OFFICE EXPENSE & SUPPLIES	177	291	0	150	0	150	0	
Total Council	6,686	7,628	7,392	9,475	0	7,975	0	
Court								
4211.0 SALARIES AND WAGES	3,000	0	0	0	0	0	0	
4212.0 SALARIES AND WAGES-CLERK	6,190	0	0	0	0	0	0	
4213.0 EMPLOYEE BENEFITS	750	0	0	0	0	0	0	
4224.0 OFFICE EXPENSE & SUPPLIES	262	0	0	0	0	0	0	
4229.0 TELEPHONE	507	0	0	0	0	0	0	
4230.0 PUBLIC DEFENDER	1,000	0	0	1,500	0	1,500	0	
4230.5 ATTORNEY	1,998	10,050	0	10,000	0	10,000	0	
4233.0 EDUCATION & TRAINING	687	0	0	0	0	0	0	
Total Court	14,394	10,050	0	11,500	0	11,500	0	
Administration								
4411.0 SALARIES AND WAGES	43,615	62,570	63,468	69,214	0	72,200	0	
4413.0 EMPLOYEE BENEFITS	3,529	7,262	4,887	6,000	0	6,000	0	
4415.0 EMPLOYEE MEDICAL BENEFITS	10,502	13,511	23,434	24,870	0	25,963	0	
4418.0 EMPLOYEE RETIREMENT	29	13,939	9,641	16,000	0	12,477	0	
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	3,831	4,091	2,954	3,500	0	3,100	0	
4422.0 PUBLIC NOTICES	64	0	0	500	0	500	0	
4423.0 TRAVEL	6,419	6,190	4,272	7,000	0	6,500	0	
4424.0 OFFICE EXPENSE & SUPPLIES	14,078	5,120	7,518	9,000	0	5,000	0	
4424.5 TOWN WEBSITE	53	4,355	2,975	3,200	0	4,300	0	
4425.0 EQUIPMENT - SUPPLIES & MAINT	2,101	908	1,980	2,000	0	2,000	0	
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	1,136	5,756	5,786	6,000	0	4,000	0	
4428.0 UTILITIES	8,492	3,622	2,686	4,000	0	3,000	0	
4429.0 TELEPHONE	2,564	753	1,064	800	0	1,000	0	
4430.0 LAWSUIT	1,600	2,612	0	3,000	0	3,000	0	
4430.5 ATTORNEY	5,061	3,423	1,970	5,000	0	5,000	0	
4431.0 ENGINEERING	62,514	17,067	9,139	10,000	0	10,000	0	
4431.5 AUDIT	3,805	5,495	4,195	5,500	0	5,000	0	
4433.0 EDUCATION & TRAINING	2,800	1,168	1,000	1,500	0	1,500	0	
4434.0 BANK CHARGES	4,349	4,362	2,959	4,500	0	4,000	0	
4435.0 POSTAL CONTRACT	27,706	35,917	35,647	34,000	0	34,000	0	

Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
4451.0 INSURANCE AND SURETY BONDS	21,812	32,994	6,958	13,000	0	10,000	0	
4452.0 EVENT EXPENDITURES	0	425	539	1,575	0	2,000	0	
4461.0 MISCELLANEOUS	1,028	393	782	14,000	0	14,500	0	
Total Administration	227,090	231,933	193,854	244,159	0	235,040	0	
Non-Departmental								
4920.0 TOWN CLEAN-UP	461	71	157	600	0	2,200	0	
4939.0 ELECTIONS	0	3,235	0	0	0	3,500	0	
4961.0 MISCELLANEOUS	21,963	0	0	0	0	0	0	
4963.0 CONTRIBUTIONS AND DONATIONS	0	7,310	11,900	12,690	0	0	0	
4964.0 ARPA EXPENSE	38,196	2,048	6,572	6,408	0	0	0	
Total Non-Departmental	60,620	12,664	18,629	19,698	0	5,700	0	
Total General government	308,789	262,275	219,875	284,832	0	260,215	0	
Public safety								
Police								
5411.0 SALARIES - FULL TIME	74,672	85,983	70,070	72,550	0	75,544	0	
5412.0 SALARIES - PART TIME	0	0	8,480	13,000	0	22,000	0	
5413.0 EMPLOYEE BENEFITS	26,144	28,943	6,087	6,600	0	6,600	0	
5415.0 MED INSUR	23,953	24,535	21,885	24,000	0	26,000	0	
5418.0 EMPLOYEE RETIREMENT	0	0	19,969	22,000	0	22,000	0	
5424.0 OFFICE EXPENSE & SUPPLIES	17	4,154	3,652	900	0	500	0	
5425.0 EQUIPMENT - SUPPLIES & MAINT	4,487	3,225	18,723	23,000	0	3,000	0	
5425.5 GRANT EXPENDITURES	(1,790)	2,857	4,456	4,000	0	4,000	0	
5426.0 FUEL	6,843	5,049	5,470	6,000	0	6,000	0	
5428.0 UTILITIES	3	160	609	0	0	1,000	0	
5429.0 TELEPHONE	958	1,074	600	1,000	0	2,000	0	
5430.0 GRANT EXPENDITURES	2,670	0	0	0	0	0	0	
5433.0 EDUCATION & TRAINING	0	0	990	100	0	1,000	0	
5451.0 INSURANCE AND SURETY BONDS	0	0	618	0	0	800	0	
5461.0 MISCELLANEOUS	0	50	50	200	0	200	0	
Total Police	137,955	156,031	161,659	173,350	0	170,644	0	
Fire								
5511.0 SALARIES AND WAGES	238,774	341,620	336,555	341,816	0	357,489	0	
5511.1 TRANSPORT SALARIES AND WAGES	4,152	2,200	595	2,000	0	0	0	
5513.0 EMPLOYEE BENEFITS	21,546	41,940	52,390	36,000	0	48,000	0	
5515.0 EMPLOYEE RETIREMENT	0	38,841	30,438	34,000	0	30,000	0	
5523.0 STATION MAINTANCE AND REPAIR	0	2,818	14,192	500	0	5,000	0	
5524.0 OFFICE EXPENSE & SUPPLIES	9,367	9,987	9,187	10,000	0	8,500	0	
5524.1 UNIFORMS	0	5,999	3,571	5,000	0	5,000	0	
5525.0 EQUIPMENT - SUPPLIES & MAINT	35,907	11,949	15,629	19,000	0	10,000	0	
5525.1 MAINTENANCE - E31	5,315	1,529	702	1,000	0	3,000	0	
5525.15 MAINTENANCE - E32	4,237	1,065	6,899	1,500	0	3,000	0	
5525.2 MAINTENANCE - R31	0	5,065	1,340	1,000	0	4,000	0	
5525.3 MAINTENANCE - R32	0	530	0	500	0	0	0	
5525.4 MAINTENANCE - A31	1,386	762	105	500	0	0	0	
5525.5 MAINTENANCE - A32	4,760	(38)	0	0	0	0	0	

Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
5525.6 MAINTENANCE - BR31	0	792	690	500	0	1,000	0	
5525.7 MAINTENANCE - CH30	0	2,425	3,050	1,000	0	2,000	0	
5526.1 FUEL - Brush Truck	1,189	0	166	500	0	500	0	
5526.2 FUEL - ENGINE 31	4,554	2,002	2,771	1,000	0	1,500	0	
5526.3 FUEL - ENGINE 32	0	2,042	98	2,000	0	1,500	0	
5526.31 FUEL - R31	0	1,983	484	1,000	0	1,500	0	
5526.32 FUEL - R32	5,515	2,588	0	1,500	0	0	0	
5526.4 FUEL - A32	0	(257)	0	0	0	0	0	
5526.5 FUEL - CH30	0	0	4,827	3,000	0	4,000	0	
5527 EQUIPMENT - FIRE	0	0	210	0	0	0	0	
5527.1 EQUIPMENT - HAZMAT	0	0	(2,138)	0	0	0	0	
5528.0 UTILITIES	7,022	6,101	6,759	7,000	0	7,000	0	
5529.0 TELEPHONE	241	730	3,077	1,000	0	2,500	0	
5530.0 GRANT EXPENDITURES	10	2,446	9,963	9,964	0	0	0	
5530.1 QUICK RESPONSE VEHICLE GRANT	0	66,227	0	0	0	0	0	
5533.0 EDUCATION & TRAINING	2,624	3,902	3,555	4,000	0	4,000	0	
5533.1 EDUCATION & TRAINING SUPPLIES	0	286	1,191	0	0	1,000	0	
5534.0 TRAVEL EXPENSES	4,603	7,034	4,392	8,000	0	3,000	0	
5535.0 WILD LAND	7,591	9,230	3,188	3,804	0	1,000	0	
5536 ATTORNEY	0	0	1,810	0	0	1,000	0	
5537 PUBLIC RELATIONS	0	0	1,915	0	0	2,000	0	
5551.0 INSURANCE AND SURETY BONDS	1,115	1,378	17,474	14,000	0	20,000	0	
5561.0 MISCELLANEOUS	3,350	4,037	1,348	37,000	0	1,500	0	
5567.0 FIRE HOUSE LEASE PMT	12,000	11,360	11,240	11,240	0	11,120	0	
5568.0 FIRE TRUCK LEASE PMT	0	12,945	12,885	12,885	0	12,825	0	
Total Fire	375,259	601,519	560,556	572,209	0	552,934	0	
Building								
5611.0 SALARIES AND WAGES	9,253	11,059	9,926	11,000	0	11,000	0	
5613.0 EMPLOYEE BENEFITS	46	528	566	550	0	550	0	
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,149	1,060	1,154	500	0	500	0	
5623.0 TRAVEL	0	281	0	0	0	0	0	
5624.0 OFFICE EXPENSE & SUPPLIES	258	458	0	500	0	500	0	
5625.0 EQUIPMENT - SUPPLIES & MAINT	(345)	0	0	0	0	0	0	
5633.0 EDUCATION & TRAINING	0	690	0	3,409	0	2,000	0	
Total Building	10,361	14,076	11,647	15,959	0	14,550	0	
Total Public safety	523,576	771,626	733,862	761,518	0	738,128	0	
Highways and public improvements								
Highways								
6110.0 Streets SALARIES & WAGES	6,650	7,975	6,875	7,150	0	7,150	0	
6113.0 Streets BENEFITS	463	699	532	1,000	0	1,000	0	
6120.0 Streets debt service - principal	21,000	21,000	21,000	21,000	0	0	0	
6121 Streets debt service - interest	945	630	315	1,000	0	0	0	
6127.0 Streets REPAIRS & MAINTENANCE	1,595	5,970	2,165	3,350	0	26,000	0	
6140 Road Development	12,623	432	23,184	23,500	0	0	0	
6140.1 US 89 HWY TURNOUT PROJ	210,145	2,709,422	0	0	0	0	0	
6163.0 CLASS C ROAD PROGRAM	0	4,022	25,681	51,000	0	35,850	0	

Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
6263.0 WASTE COLLECTION & DISPOSAL								
Total Highways	2,362	0	0	0	0	0	0	
	255,783	2,750,149	79,751	108,000	0	70,000	0	
Total Highways and public improvements	255,783	2,750,149	79,751	108,000	0	70,000	0	
Parks, recreation, and public property								
Parks & Recreation								
6411.0 SALARIES AND WAGES	224	461	4,600	6,700	0	6,000	0	
6425.0 EQUIPMENT - SUPPLIES & MAINT	0	706	373	732	0	800	0	
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	530	30	1,107	2,000	0	700	0	
6428.0 UTILITIES	393	1,030	3,848	3,900	0	3,000	0	
6461.0 MISCELLANEOUS	0	0	24	500	0	500	0	
Total Parks & Recreation	1,147	2,228	9,952	13,832	0	11,000	0	
Total Parks, recreation, and public property	1,147	2,228	9,952	13,832	0	11,000	0	
Transfers								
9092.0 TRANSFERS TO MBA	17,731	24,305	0	0	0	0	0	
Total Transfers	17,731	24,305	0	0	0	0	0	
Total Expenditures:	1,107,026	3,810,583	1,043,441	1,168,182	0	1,079,343	0	
Total Change In Net Position	108,935	(101,641)	137,802	0	0	0	0	

Big Water Municipal Corporation
Budgeting Worksheet
21 Municipal Building Authority - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change in Net Position								
Revenue:								
Miscellaneous revenue	12,000	11,360	11,240	11,240	0	11,120	0	
3680 FIREHOUSE RECEIVABLE	0	12,945	12,885	12,885	0	12,825	0	
3685.0 FIRE TRUCK RECEIVABLE								
Total Miscellaneous revenue	12,000	24,305	24,125	24,125	0	23,945	0	
Contributions and transfers								
3810 TRANSFER FROM GENERAL FUND	17,731	24,305	0	0	0	0	0	
Total Contributions and transfers	17,731	24,305	0	0	0	0	0	
Total Revenue:	29,731	48,610	24,125	24,125	0	23,945	0	
Expenditures:								
Debt service								
4250 Firehouse Loan Principal	8,000	8,000	8,000	8,000	0	8,000	0	
4251 Firehouse Loan Interest	3,480	3,360	3,240	3,240	0	3,120	0	
4252 Fire Truck Loan Principal	0	12,000	12,000	12,000	0	12,000	0	
4253 Fire Truck Loan Interest	0	945	885	885	0	825	0	
Total Debt service	11,480	24,305	24,125	24,125	0	23,945	0	
Total Expenditures:	11,480	24,305	24,125	24,125	0	23,945	0	
Total Change in Net Position	18,251	24,305	0	0	0	0	0	

**BIG WATER TOWN
ORDINANCE 12-2025**

**AN ORDINANCE ESTABLISHING A FIVE-STEP PAY PROGRAM FOR BIG
WATER FIRE DEPARTMENT PERSONNEL AND DEFINING PAY INCREASE
ELIGIBILITY, POSITION QUALIFICATIONS, AND SERVICE REQUIREMENTS**

WHEREAS, the Town of Big Water recognizes the importance of rewarding dedicated service within the Big Water Fire Department (BWFD); and

WHEREAS, the Town Council seeks to establish a standardized, merit-based pay structure that promotes retention, incentivizes performance, and acknowledges years of service;

NOW THEREFORE, be it ordained by the Council of the Big Water Town, in the State of Utah, as follows:

SECTION 1: **AMENDMENT** “3.06.020 Compensation Of Statutory Officers And Town Employees” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

3.06.020 Compensation Of Statutory Officers And Town Employees

The FLSA requires that Big Water Municipal Corp pay an employee at least the current minimum wage, as a gross wage, minus the legally required pay deductions.

Mayor	\$7000.00-\$9000.00 Per Year
Municipal Clerk	\$18.00 - \$27.00 Per Hour
Deputy Clerk	\$17.00 - \$22.00 Per Hour
Marshal	\$20.00 - \$45.00 Per Hour
Deputy Marshal	\$20.00 - \$25.00 Per Hour
Treasurer	\$18.00 - \$27.00 Per Hour
Prosecutor	As determined by contract
Town Attorney	As determined by contract
AN ADDITIONAL PAYMENT as of the date of this Ordinance's passage to the Town Attorney in the sum of \$1,000.00 is authorized at the rate of \$50.00 per hour (20-hour cap) for non-Big Water Municipal Court litigation. (Council acknowledges that further liability may be incurred, and Council will address the question of further payment if and when it arises.)	
U.S. Post Office	

Clerk	\$14.00 - \$22.00 Per Hour
Building Inspector	75% of the permit fee paid at 60% Of the 75% at issuance of the building permit with the remaining 40% of the 75% paid at the issuance of the Certificate of Occupancy. \$80.00 Per Installation on previously issued permits for Residential and \$172.00 for Commercial.
General Maintenance Supervisor	NA
General Maintenance Laborer	\$14.00 - \$20.00 Per Hour
Zoning Administrator	\$600.00 + COLA monthly Salary
Fire Chief	\$30.00-\$50.00 Per Hour
AEMT	\$16.00-\$23.00 Per Hour
EMT	1400-\$21.00 Per Hour
EMT P	\$23.00-\$29.00 Per Hour
F - 1 (Firefighter in Training(FIT))	\$10.00 per Drill, \$20.00. per Call Response
F - 2 (Firefighter Certified(FC))	\$15.00 per Drill, \$20.00 per Call Response
E - 1 (Emergency Medical Technician (EMT))	\$12.00 per Drill, \$20.00 per Call Response
E - 2 (EMT FIT (B))	\$10.00 per Drill, \$15.00 per Call Response
E - 3 (EMT FC (C))	\$17.00 per Drill, \$22.00 per Call Response
E - 4 (EMT A no Firefighter)	\$15.00 per Drill, \$22.00 per Call Response
E - 5 (EMT A FIT (B))	\$12.00 per Drill, \$25.00 per Call Response
E - 6 (EMT A FC (C))	\$19.00 per Drill, \$24.00 per Call Response
E - 7 (EMT P no	\$20.00 per Drill, \$25.00 per Call Response

firefighter)	
E - 8 (EMT P FC (C))	\$21.00 per Drill, \$26.00 per Call Response
Certified Firefighter EMT	\$17.00-\$22.00 Per Hour
Certified Firefighter AEMT	\$19.00-\$24.00 Per Hour
Certified Firefighter Paramedic	\$23.00-\$28.00 Per Hour
EMT Full Time	Probationary 6 Months \$15.00/hour; \$41,340/year After Probationary 6 Months \$16.00/hour; \$44,096/year
AEMT Full Time	Probationary 6 Months \$17.00/hour; \$46,852/year After Probationary 6 Months \$17.00/hour; \$46,852/year
Paramedic Full Time	Probationary 6 Months \$21.00/hour; \$57,876/year After Probationary 6 Months \$22.00/hour; \$60,632/year
Certified Firefighter EMT	Probationary 6 Months \$16.00/hour; \$44,096/year After Probationary 6 Months \$17.00/hour; \$46,852/year
Certified Firefighter AEMT	Probationary 6 Months \$18.00/hour; \$49,608/year After Probationary 6 Months \$19.00/hour; \$52,364/year
Certified Firefighter Paramedic	Probationary 6 Months \$22.00/hour; \$60,632/year After Probationary 6 Months \$23.00/hour; \$63,388/year
Firefighter EMT Driver Qualified	\$18.00/hour or 1% above current FT pay
Firefighter AEMT Driver Qualified	\$20.00/hour or 1% above current FT pay
Firefighter Paramedic Driver Qualified	\$23.00/hour or 1% above current FT pay
Firefighter EMT Captain Qualified Must be Driver Qualified	\$20.00/hour or 2% above current FT pay
Firefighter AEMT Captain Qualified Must be Driver Qualified	\$22.00/hour or 2% above current FT pay

Firefighter Paramedic Captain Qualified	\$25.00/hour or 2% above current FT pay
Captain EMT	\$22.00/hour
Captain AEMT	\$25.00/hour
Captain Paramedic	\$30.00/hour
Training Captain pay (EMS or Fire)	2% an hour on top of base pay
Hazmat Tech Certified	1% an hour on top of base pay
Wildland Red Certified	1% an hour on top of base pay
Technical Rescue	1% an hour on top of base pay

1. **PAYMENT.** Non-Exempt hourly positions shall submit a detailing of hours actually established by the Clerk. Exempt Salary positions will be paid every other week.
2. **MAYORAL DISCRETION.** Within the variable limits established in the table above and within the constraints of the Town budget, the Mayor is invested with discretion at the time of hiring or at the time of a post-hiring evaluations to adjust (either downward or upward) the amount of compensation to be paid a person filling a position.
3. Pay Steps: 5 Step Program

- Each step may include a 3% an hour raise per year of active service with BWFD
- Step one starts the first pay period in July of 2025, once and employee has worked for BWFD for at least 6 months and will occur the first pay period in July of each year until all 5 steps are completed.
- If an employee started with years of service pay, those increase become part of the program (not to exceed \$5 per hour added to their base pay for their position in totality, excluding additional pay available ex. training captain, engine boss etc.)
- Active service means the employee has met all the requirements for either full time or part time during their time working for BWFD (ex. training, attendance, completed probationary period, etc.)

4. CLARIFICATIONS

- All personnel will be grandfathered into their current pay if there is a reduction in position.
- In order for a person to qualify for a position, they must first complete the task book associated with that position.
- A Probationary task book must be completed in order to be removed from probationary status and probationary pay. a person must also complete six (6) months of work for BWFD in order to be removed from Probationary status.

- Probationary pay may be deemed unnecessary if a new hire has at least 2 years of previous experience, but the probationary status of employment will still be enforced for 6 months.
- A Driver task book and all applicable tests must be completed in order to be considered "Driver Qualified".
- A Captain task book and all applicable tests must be completed in order to be considered "Captain Qualified".

SECTION 2: All personnel will have until December 31st, 2026 to complete the task book associated with their current position or they will be removed from that position and placed in the position they are qualified for, and pay will be adjusted accordingly.

SECTION 3: This will not be retroactive, and will begin in July of 2025, Those employee with at least 18 months of active employment with BWFD prior to July 1st may receive their first step in July of 2025

SECTION 4: **INTERPRETATIVE CLAUSE** Any references to the provisions amended by this ordinance, as they existed prior to this amendment, appearing elsewhere in the Town Code, adopted policies, administrative procedures, employee handbooks, or other official manuals shall be deemed to refer to the provisions as amended herein. The Town Clerk or authorized codifier is directed to revise any such references throughout the Code, policies, and manuals for consistency and clarity, and to take necessary administrative actions to ensure alignment with this ordinance.

PASSED AND ADOPTED BY THE BIG WATER TOWN COUNCIL

	AYE	NAY	ABSENT	ABSTAIN
Mayor David Schmuker	_____	_____	_____	_____
Council member Jim Lybarger	_____	_____	_____	_____
Council member Luke McConville	_____	_____	_____	_____
Council member Jennie Lassen	_____	_____	_____	_____
Council member James Loyd	_____	_____	_____	_____

Presiding Officer

Attest

David W. Schmuker, Mayor, Big Water Town

Katie Joseph, Clerk, Big Water Town

RESOLUTION NO. 2025-15

**A RESOLUTION OF THE TOWN COUNCIL OF BIG WATER, KANE COUNTY, UTAH, APPROVING
UPDATES TO THE PERSONNEL POLICIES AND PROCEDURES (PPP) MANUAL**

WHEREAS, the Town of Big Water, Kane County, Utah ("the Town") has previously adopted a Personnel Policies and Procedures (PPP) Manual to provide guidance and structure for municipal operations and employee conduct; and

WHEREAS, the Town recognizes the need to periodically review, and update said policies to remain compliant with applicable federal and state regulations, clarify expectations, and ensure the policies reflect the current operational needs and best practices; and

WHEREAS, the Town Council has reviewed the attached updates to the PPP Manual, which address sections including but not limited Timecards, Daily Timecards, Performance Standards, Performance Ratings, Performance Periods, Merit Increases, Work Hours, Work Days; and

WHEREAS, the Town Council finds the proposed updates to be in the best interest of the Town and its employees;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Big Water, Kane County, Utah, as follows:

1. The Town Council hereby approves and adopts the updates to the Personnel Policies and Procedures Manual as set forth in the document titled *Resolution 2025-15 ATTACHMENT PPP Manual Updates*, a copy of which is attached hereto and incorporated herein by this reference.
2. The Mayor and designees are authorized to implement and enforce the policies set forth in the updated PPP Manual effective immediately.
3. This Resolution shall become effective upon passage and adoption.

PASSED AND ADOPTED by the Big Water Town Council this 18th day of June, 2025.

	AYE	NAY	ABSENT	ABSTAIN	Town of Big water
Mayor David Schmuker	_____	_____	_____	_____	By: _____
Council Member Jim Lybarger	_____	_____	_____	_____	David W. Schmuker, Mayor
Council Member Luke McConville	_____	_____	_____	_____	
Council Member Jennie Lassen	_____	_____	_____	_____	Attest: _____
Council Member Jim Loyd	_____	_____	_____	_____	Katie Joseph, Municipal Clerk

5.9 PURCHASING

When a procurement involves the expenditure of federal assistance funds, Big Water Municipal Corp. shall comply with all applicable federal laws and regulations.

A. Purchase Orders.

- a. Any purchases that are not part of the daily expense of running the office and are not approved within the current budget, or expenses over \$10,000 require approval by the Mayor, or designee, prior to the purchase.
- b. See Procurement Policy

5.10 TIMECARDS

- A. All hourly employees of Big Water Municipal Corp. are required to maintain an accurate and legible record of all their hours worked for Big Water Municipal Corp. on timecards by punching in and out on the designated time clock in accordance with section 10.13.-
- B. Timecards will be signed and dated by the employee, and forwarded to the Mayor, or designee, as directed for review and payment.
- C. Salary employees will record any leave of absence (PTO, Bereavement, Holiday etc) on a timecard if time is taken off during the normal scheduled work hours to be approved by the Mayor or designee.
- C. Time will be rounded up or down to 15-minute increments using the 7-minute rule.

5.11 CREDIT CARDS

Big Water Municipal Corp. credit cards shall be used for official business only and shall not be used for the personal convenience of an employee.

5.12 OUTSIDE ACTIVITIES

Big Water Municipal Corp. employees shall not use Big Water Municipal Corp. owned property in support of outside interests and activities when such use would compromise the integrity of Big Water Municipal Corp. or interfere with the employee's duties. Specifically, an employee who is involved in an outside activity such as a civic organization, church organization, committee unrelated to Big Water Municipal Corp. business, public office, or service club, shall:

- A. Pursue the outside activity on the employee's own time.
- B. Pursue the outside activity away from Big Water Municipal Corp. offices.
- C. Discourage any phone, mail, or visitor contact related to the outside interest at Big Water Municipal Corp. offices.
- D. Arrange for annual leave or compensatory time off in advance to pursue the outside interest during business hours.
- E. Except as provided in paragraph 8, not use data processing equipment, postage metering machines, copier, other Big Water Municipal Corp. owned equipment or supplies for the outside interest.

5.13 POLITICAL ACTIVITY

- A. An employee shall not engage in political activity during work hours, unless on approved leave.
- B. An employee shall not be coerced to support a political activity, whether funds or time are involved.
- C. An employee shall not use Big Water Municipal Corp. owned equipment, supplies or resources, and

9.3 PERFORMANCE STANDARDS

- A. Performance standards and expectations shall be established for each employee. Employees shall participate in the establishment of performance standards and expectations relevant to their jobs.
- B. Employees shall be advised of how they are performing in relation to established standards
- C. Performance evaluations are an ongoing process which requires that supervisors and subordinates meet periodically to discuss achievements, review performance and mutually agree on which strategies to eliminate performance deficiencies. This ongoing process culminates in the written evaluation at the end of the annual performance evaluation period.
- D. Employees shall be made aware of the time frames and actions to be taken to improve performance and to increase the value of service.
- E. Employees shall know what role their supervisors shall play in providing them with assistance toward improved performance.
- F. Under no circumstances should employees be allowed to prepare their own performance evaluation. It is the responsibility of the employee's supervisor to prepare performance evaluations.
- G. Employees shall have the right to prepare relevant comments to accompany their evaluation.

9.4 PERFORMANCE RATINGS

- ~~A. A.~~ Each employee evaluation shall provide an overall performance rating which can be equated to one the following:
- ~~a. **Outstanding/Exceptional**- Consistently exceeds all expectations. Delivers Exceptional Results, often going above and beyond their role. Demonstrates strong leadership, innovation, and initiative~~
 - ~~b. **Exceeds Expectations**- Frequently exceeds job requirements. Takes initiative and delivers high quality work with minimal supervision. Often serves as a role model~~
 - ~~c. **Satisfactory**- Consistently meets job requirements and goals. Reliable and competent. Delivers satisfactory performance with normal levels of supervision.~~
 - ~~d. **Needs Improvement** – Sometimes meets expectations but often falls short. Requires close supervision or training. Inconsistent Performance~~
 - ~~e. **Unsatisfactory**- Fails to meet job expectations. Performance is poor and improvement is necessary for continued employment.~~
 - ~~a. **Unsatisfactory**. Performance fails to meet the minimum requirements of the position. Unsatisfactory progress has been made in response to corrective action. Removal from the job/position or termination is recommended.~~
 - ~~b. **Marginal**. Performance does not meet all the requirements of the job. Position some unsatisfactory progress has been made in response to the corrective action.~~
 - ~~c. **Satisfactory**. Performance meets all requirements of the job/position.~~
 - ~~d. **Good**. Performance exceeds all requirements of the job/position.~~
 - ~~e. **Exceptional**. Performance consistently far exceeds all requirements of the job/position.~~

9.5 PERFORMANCE PERIODS

- A. Orientation
 - a. Employees on probation shall have a performance evaluation at the end of the six (6) month orientation period.
 - b. The performance evaluations may be used to provide information to both the employee and management regarding the employee's performance.

- c. Orientation employees should understand that their performance evaluations and the results of such evaluations shall not obligate Big Water Municipal Corp. to a particular course of action relative to orientation employees, nor shall it create any property/due process rights for orientation employees relative to their jobs/positions.

B. Annual.

- a. Performance evaluations will be completed annually within thirty (30) days of the employee's anniversary date. An employee's anniversary date is defined as their first day on the job with Big Water Municipal Corp.
- ~~b. A salary adjustment never automatically follows a performance evaluation; the performance evaluation will be included as a component of any future compensation increase.~~

C. Performance Wage Increases

- a. An annual completed performance evaluation is a **mandatory prerequisite** for consideration of any merit increase in accordance with PPP Manual Section 11.4 – Merit Increases.
- b. A completed performance evaluation does not automatically result in a salary adjustment nor shall be interpreted as a promise or entitlement to any future merit increase, compensation adjustment, or change in employee status.

9.6 CONFIDENTIALITY

- A. Completed performance evaluations shall permanently remain in the employee's personnel file and become a part of the private information in that file.
- B. Performance evaluations may be used in decisions concerning advancement, future training needs, performance-related salary adjustments and contested disciplinary actions.

- E. Compensated Fire Department Volunteer. Positions that are compensated and are considered Part-Time employees of the Big Water Fire Department. While they provide their services on a volunteer basis, they receive financial compensation, which may include per-call pay, stipends, or other forms of remuneration as determined by the Fire Department.

10.4 WORK WEEK

- A. Begins on Monday-at 0001 hours.
- B. Ends on Sunday at 2400 hours.
- C. Employees engage in public safety activities, such as Police and Fire Departments: as directed by the Mayor, or designee.
- D. Full-Time Fire Department employees work on average 2-24 shifts per week.

10.5 WORKDAYS

- A. Full Time: Monday – Thursday Friday (excluding designated holidays)
- B. Part Time: As directed by the Mayor or designee.
- C. Employees engaged in public safety activities, such as Police and Fire Departments: as directed by the Mayor, or designee.
- D. Full-Time Fire Department employee's workday is considered 24 hours.

10.6 WORK HOURS

- A. Full time: ~~8:00 a.m. - 12:00 / 1:00 p.m. - 5:00 p.m.~~ 9:00am-3:00pm with additional hours optional up to 40 hours per week.
- B. Part time: As directed by the Mayor or designee.
- C. Employees engaged in public safety activities, such as Police and Fire Departments: as directed by the Mayor, or designee.
- D. Full-Time Fire Department employees work hours 8:00 am to 8:00 am.

10.7 ATTENDANCE

Employees shall be in attendance at their workstations during normal working hours.

10.8 BREAKS AND LUNCH PERIODS

- A. Full time.
 - a. Breaks: Two (2) optional twenty-minute paid breaks during the standard workday. Breaks cannot be used to extend the lunch period or shorten an employee's work hours.
 - b. Lunch periods: One (1) hour unpaid lunch period during a standard workday.
- B. Part time. As directed by the Mayor or designee.
- C. Employee breaks and lunch periods will be taken at the discretion of the Mayor, or their supervisor, to ensure continuity in the flow of work.
- D. If employees choose to work through their paid breaks, it is their decision to do so, and no extra compensation will be given for the extra time worked.
- E. Employees engaged in public safety activities, such as Police and Fire Departments: As directed by the Mayor or designee.

one hundred seventy one (171) hours (Police) worked in a work period consisting of twenty eight (28) consecutive days, and shall be compensated at the rate of one and one half (1 ½) the regular hourly rate of the employee. Following this requirement, overtime pay would apply for over one hundred six (106) hours (Fire) and eighty-six (86) hours (Police) worked in a work period consisting of fourteen (14) consecutive days.

- B. For employees engaged in public safety activities such as Police and Fire Departments with less than five (5) employees, the FLSA does not apply and, therefore, overtime pay shall not be paid for any hours worked in any work period.
- C. For employees engaged in public safety activities, such as the Police and Fire Departments with five (5) or more employees, overtime would apply.
 - i. Firefighters work a 24-day work cycle, meaning that they don't receive overtime compensation until they have worked 182 hours of their 192 total hours in that cycle.
- D. For employees not engaged in public safety activities; overtime pay would apply for over forty (40) hours worked in a work week and shall be compensated at the rate of one and one half (1 ½) the regular hourly rate of the employee.
- E. For employees not engaged in public safety activities; if a holiday day falls within a work week, the employee must work forty (40) hours over and above these hours before overtime must be paid. If an employee works on a holiday because of an emergency situation, they will:
 - a. Receive their regular straight time pay for the time worked, plus holiday pay.
 - b. Or with the approval of the Mayor, or designee, be allowed to take the holiday off at a later date.
- F. Overtime shall be approved by the Mayor, or designee, in writing before working. Violation of this policy may result in disciplinary action, up to and including termination.

10.12 ON CALL PAY

- A. On Call/Transport
 - a. When an employee is waiting to be engaged to work, i.e. not physically on the Town's premises actively at work, but required to respond within 30 minutes, the employee is eligible for On Call Pay. On Call Pay does not count towards Overtime hours or hours for benefits eligibility. On Call Pay and Transport Pay are paid on a per shift basis based on the current schedule.
- B. Call Out
 - a. When an employee is called back to work, the employee will be paid for 2 hours at their regular rate of pay, regardless of if the task takes less than 2 hours to complete. If the task takes longer than 2 hours the employee will continue to be paid their regular rate of pay and will keep track of their time according to normal payroll procedures.

10.13 DAILY ~~LOGS OR~~ TIME ~~SHEETS~~CARDS

Each hourly administrative employee is required to punch in on a time clock at the start of each shift and at the end of each shift. The payroll clerk will enter total hours worked for each employee into the payroll system. Any time edits to the time clock punches, due to errors, malfunction, leave time or emergencies must be approved and signed by the Mayor or designee, maintain and sign, as verification of accuracy. daily logs or time sheets showing all hours worked, including overtime, and to submit the daily logs or time sheets to their immediate supervisor for examination. The employee will sign their timecard and turn into the payroll clerk at the end of each pay period. These daily logs or time sheets cards will then be on file in the employee's personnel payroll file.

SECTION XI SALARY PLANNING

11.1 GENERAL POLICY

The Mayor, in conjunction with the Town Council, shall be responsible for the development and maintenance of a uniform and equitable pay plan for Big Water Municipal Corp. Which shall consist of minimum and maximum rates of pay for each position and such intermediate steps as deemed necessary and equitable. Salaries shall be linked directly to the position classification plan and shall be determined with due regard to the following considerations:

- A. Ranges of pay for other positions
- B. Prevailing rates of pay for similar employment in both public and private organizations
- C. Cost of living factors.
- D. Other benefits received by employees.
- E. The financial policy and economic conditions of Big Water Municipal Corp.

11.2 PAY PLAN DEVELOPMENT AND ALLOCATION

- A. The mayor, or designee, shall conduct a study of salary levels of comparable positions in the public and private sector and shall make adjustment recommendations to the Town Council at least every three years. Implementation of adjustments are subject to the availability of funds.
- B. The Mayor, or designee, shall assign each position level to a pay range based upon the level's relationship to other levels as defined in the position level plan and by market data.

11.3 APPOINTMENT

- A. Pay for newly hired employees shall normally be set at the minimum of the pay range assigned to a job class. However, the Mayor with the concurrence of the Town Council may approve hires up to the range of midpoint, as warranted by job qualifications and experience subject to the availability of funds.
- B. The Mayor shall not authorize hiring above the midpoint of the pay range except in unusual circumstances and with prior approval from the Town Council.

11.4 MERIT INCREASE

- ~~A. A—~~The Mayor, upon approval of the Town Council, shall adopt merit increase guidelines effective ~~January-July~~ 1 first of each ~~calendar-fiscal~~ year subject to funding in the approved budget.
- ~~B. Full-time and part-time employees may be eligible to receive a merit increase based on performance, tenure, and budget availability.~~
- ~~C. Temporary, seasonal, or orientation employees shall not be eligible to receive a merit increase, regardless of their pay range placement. Employees whose performance is rated less than successful are also ineligible.~~
- ~~B. Full time and part-time employees are eligible to receive a merit increase.~~
- ~~C. Temporary, seasonal, or orientation employees at or above the pay range maximum and employees whose performance is rated less than successful shall not be eligible or receive a merit increase.~~
- D. A part time employee may be is eligible to receive a merit increase in the based on -the same amount

of elapsed fiscal time on the job as a full-time employee.

- E. The Mayor must complete an employee's performance evaluation within thirty (30) days preceding the effective date of a merit increase.
- F. A merit increase shall not cause an employee's pay to exceed the maximum of the assigned pay range for their position.
- G. Eligibility for a merit increase is contingent upon a satisfactory performance evaluation but does not guarantee that an increase will be awarded.
- ~~F. A merit increase shall not exceed the range of maximum assigned to a position level.~~

11.5 SELECTIVE SALARY ADJUSTMENT

- A. They Mayor may recommend a selective salary adjustment in order to mitigate an inequity caused by merit increase freeze or other similar circumstances.
- B. The Mayor shall submit a written rationale supporting the recommendation to the Town Council.
- C. A selective adjustment is subject to the availability of funds and guidelines established by the Town Council.

11.6 LONGEVITY INCREASE

- A. The Town Council may grant a longevity increase not to exceed 15% to a career service employee who has been paid at or above the range maximum for at least one year, provided the employee has received a successful or outstanding performance rating and has been employed by Big Water Municipal Corp. for at least eight (8) years.
- B. An employee whose salary exceeds the range maximum is eligible to receive a longevity adjustment to more frequently than every five (5) years after the initial longevity adjustment. And subsequent longevity increase shall not exceed 15%.
- C. An employee is eligible to receive a maximum of five (5) successive 15% adjustments beyond the range maximum.

11.7 COST OF LIVING ADJUSTMENTS

When the Town Council grants an annual cost-of-living adjustment (COLA) which exceeds an across the board pay plan adjustment, the cost-of-living adjustment shall not exceed the new range maximum or the new longevity scale maximum for an employee in longevity status.

11.8 PROMOTION

- A. At the discretion of the Town Council, a minimum 2% increase shall be granted to an employee receiving a promotion. If the new salary is below the minimum of the new range, it shall be increased to the new minimum.
- B. The Mayor, with the concurrence of the Town Council, may approve an increase up to the midpoint of the new range when a promotion results from a competitive recruitment to a new position level. Such an adjustment shall be based on exceptional qualifications and subject to the availability of funds.

11.9 ORDER OF SALARY CALCULATION

Multiple categories of pay increases awarded simultaneously shall be calculated in the following order:

- A. Cost of living adjustment.
- B. Merit

BIG WATER TOWN COUNCIL MEETING

Monday December 21st, 2020

6:30 PM (Utah Time) WORK SESSION

1. CALL TO ORDER: 6:31
2. DISCUSSION ON MEETING AGENDA ITEMS
 - G New business- Will be Discuss- Kelly Stowell - Does economic development for Kane county. Rural economic incentive only available to rural towns. Has to be renewed every 5 years, state has made changed this year. Application needs to be done by end of year or no more chances with new changed from State of Utah. Last year to apply but will be good for 8 yrs. For Existing Business only- tax incentives. Needs Shape file of Big Water GIS maps.
 - C Old Business- Peggy will be discuss during meeting
 - A New Business- 2021 Meeting Schedule will be discuss
 - C New business- Use of Cares Act Money will be discuss
 - F Fraud Risk Assessment- Will discuss in Meeting
 - H New Business- Will Discuss in Meeting
3. ADJOURN

7:00 PM MEETING

AGENDA-

1. CALL TO ORDER 7:04
2. ROLL CALL
 - Vince Olsen
 - Sheath Guevarra
 - David Schumker
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF MINUTES - 11.16.20- Vince made motion to approve-Sheath 2nd all in favor
5. MAYOR, COUNCIL AND DEPARTMENT REPORTS:
 - Marshall-Cooling off and People are becoming crazy as normal during this time
 - Mayor –
 - Fire Chief – Mayor talked to fire chief, hospital is busy with Covid. Only one call over the weekend, Thanks to Fire Department for bring Santa.
 - P & Z Administrator – Tony was unavailable- copied from P&Z December 14th. 4 certificate of occupancy, one temporary waiting for porches - insurance needed the permit. 4 new building permits, one str inspection, several business license applications turned in.
6. CITIZEN COMMENTS
 - Yermo Welch- Upset about not everyone wearing masking. Talks about RE2 rezone to M1. Wants to readdress the zone. Opens up a whole lot of stuff around residential. Has to do with all State trust lands. Would like map to be publish on website or somewhere else before only on Town Hall wall. Wants it to be a case to case basis only.
 - Stacy- Wants to know why website isn't up, but it is needs to advance thru security issue
 - Pat Jensen-Are you discussing unincorporated land annexation-Yes- does big water had annexation policy plan, as required by state code and needs to be on website. New business Development plan
7. OLD BUSINESS-
 - a) Discussion on Annexation- We are going to have to do one but right now we are not ready to do so. There will be a map and other information available when we are ready. Right now only consider Under Canvas right now.
 - b) Discussion on Allowing the Fire Department to do Random Business Inspections- I dont

think we have worked on this anymore. Will keep this on agenda

- c) Discussion and Possible Action on modifying office hours- Peggy talking about office hours, going to 4 day work week. Mostly because the state of Utah in 2010-2011 State of Utah invited all Municipality. Many other towns and city in Utah still only do 4 day work weeks. She went through the past years electric bills and we would save over \$200. By closing on Fridays would save us 30 dollars on Clerk Wages. New hours to be decided. Monday thru Thursday, instead of Monday through Friday 9-2. We have been closed 12 Fridays this year. We have had no complaints on these Fridays. All the research that has been done on this all across the state of Utah, Bryce has had about the same saving as what we as a town would save, they are similar in size of town. Most of the time Clerks dont get their jobs done because of the traffic and publics needs. She has been asked by 2 different people, department heads have asked her to save money. This is a way for the town to save money. Would save roughly \$3000 a year savings. It is not her job to find money. Budget is very tight. Mayor has no problem going to 4 day week. Vince motions for 4 week work day. Sheath 2nds all in favor.
- d) Discussion and Possible Action on whether the Fire Dept should provide service to the communities of Clark Bench, Church Wells and Paria- Yes we should. We are working with county. County is working on helping us out. - Take off agenda
- e) Discussion on Future Sewer System- Just brought up for discussion. Sunrise is working on getting us grants to get the studies done we need. Working with us and the state to get grant. Yes we pay Sunrise to work on this grant and help us. Jen Lassen- Asked a question about the sewer system. Is there a need for the sewer or concern. With the possible growth we are having there will be a concern. Mayor Nothing has been done just a few phone calls.

8. NEW BUSINESS-

- a) Discussion and Possible Action on 2021 Meeting Schedule- Their monday of every month except for Holidays which will be the 4th monday of those months. Vince Motions- Sheath 2nds- all in favor
- b) Discussion and Possible Action on Planned Development Application Form- Was past up by P&Z. P&Z did some work on it. Approve the packet that we will use a town. No changes to the fees. Only approving paperwork. Vince- building inspector charge. It comes from the county. Sheath motions vince 2nd all in favor
- c) Discussion and Possible Action on Approval on Final Cares Act Money Spending- \$43000 was given to us and we were able to use it for many good things. Such as wages, fire truck repair, FD radios and pagers, Sheath Motions Vines 2nds all in favor
- d) Discussion and Possible Action on Sunrise Invoice- Invoice for Professional fees- Planner was for planning and zone for Kathy Christensen. Vince would like a breakdown invoice of what is charged. Vince motions- Sheath 2nds all in favor
- e) Discussion and Possible Action on Fee Schedule Amendment- We approved these fees in 2017. No changes to be made. Vince motions Sheath 2nds all in favor
- f) Discussion and Possible Action on Fraud Risk Assessment Questionnaire- Sheath motions vince motions all in favor. Add to agenda next month
- g) Discussion and Possible Action on Making Big Water an Enterprise Zone – presentation by Kelly Stowell- explained during work session. Vince would like to know about investors. Kane county has no opportunity zones. Which is what vince is talking about. No clear reason why Kane county was left out. Opportunity zones and Enterprise zones are 2 completely different things. Sheath Motions Vince 2nds all in favor. Kelly will do an application for Big Water. And follow up with us. Need to send Maps to Kelly. Vince asked if Kelly would suggest a good account. Precise accounting is really good with this program. Ben has helped a lot of business in this area. This helps rural small businesses.
- h) Financial Reports- nothing has changed. Usually the same stuff every month. Sheath motions. Vince 2nds all in favor.

9. ADJOURN 7:54pm Vince motions Sheath 2nds All in favor

Utah State Tax Commission - Property Tax Division
Resolution Adopting Final Tax Rates and Budgets

Form PT-800
Rev. 02/15

County: KANE

Tax Year: 2025

It is hereby resolved that the governing body of:

BIG WATER TOWN

approves the following property tax rate(s) and revenue(s) for the year: **2025**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	198,613	0.002791
190 Discharge of Judgement		
	\$198,613	0.002791

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

<div>Utah State Tax Commission - Property Tax Division</div> <div>Tax Rate Summary (693)</div> <div>ENTITY: 3020 BIG WATER TOWN</div>	<div>Form PT-693</div> <div>Rev. 2/15</div>
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KANE COUNTY

Tax Year: 2025

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-5-112	0.002791	0.002791	.007	198,613
Total Tax Rate	0.002791	0.002791	Total Revenue	\$198,613

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 06/11/2025
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110.0 PROPERTY TAXES - CURRENT	162,881.85	0.00	188,278.32	175,000.00	107.59%
3120.0 PROPERTY TAXES - DELINQUENT	22,822.87	0.00	23,049.40	15,500.00	148.71%
3130.0 GENERAL SALES AND USE TAXES	180,851.00	0.00	213,553.58	176,000.00	121.34%
3170.0 FEE-IN-LIEU OF PROP TAXES	20,450.25	0.00	15,878.04	14,000.00	113.41%
Total Taxes	387,005.97	0.00	440,759.34	380,500.00	115.84%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	7,275.00	0.00	9,050.00	5,000.00	181.00%
3220.0 NON-BUSINESS LICENSES & PERMIT	3,085.00	500.00	1,162.25	2,000.00	58.11%
3221.0 BUILDING PERMITS	13,223.65	12,547.68	23,738.83	10,000.00	237.39%
3225.0 ANIMAL LICENSES	0.00	0.00	10.00	0.00	0.00%
Total Licenses and permits	23,583.65	13,047.68	33,961.08	17,000.00	199.77%
Intergovernmental revenue					
3340.0 STATE GRANTS	55,067.04	0.00	43,200.00	48,000.00	90.00%
3340.5 HWY 89 TURNOUT GRANT	2,506,947.03	0.00	0.00	0.00	0.00%
3355.0 GRANT REVENUE	75,000.00	0.00	4,456.41	4,000.00	111.41%
3355.5 FIRE STATE GRANT REVENUE	13,745.53	0.00	9,963.32	9,964.00	99.99%
3356.0 CLASS C ROAD FUND ALLOTMENT	103,787.16	0.00	95,339.97	65,000.00	146.68%
Total Intergovernmental revenue	2,754,546.76	0.00	152,959.70	126,964.00	120.47%
Charges for Fire Services					
3361.0 CLID CONTRACT	128,665.56	0.00	128,556.16	132,200.00	97.24%
3362 FIRE DEPARTMENT REVENUE	356,180.00	55,000.00	308,875.00	337,500.00	91.52%
3363 WILD LAND REVENUE	0.00	0.00	3,803.60	3,804.00	99.99%
Total Charges for Fire Services	484,845.56	55,000.00	441,234.76	473,504.00	93.19%
Charges for services					
3419.0 GENERAL GOV'T - POST OFFICE	16,814.70	1,470.67	17,648.04	18,000.00	98.04%
3443.0 REFUSE COLLECTION CHARGES	20.00	0.00	0.00	0.00	0.00%
Total Charges for services	16,834.70	1,470.67	17,648.04	18,000.00	98.04%
Fines and forfeitures					
3520.0 COURT FEE	2,256.03	0.00	2,134.55	1,500.00	142.30%
Total Fines and forfeitures	2,256.03	0.00	2,134.55	1,500.00	142.30%
Interest					
3610.0 INTEREST EARNINGS	38,869.17	0.00	36,290.78	26,000.00	139.58%
Total Interest	38,869.17	0.00	36,290.78	26,000.00	139.58%
Miscellaneous revenue					
3630.0 VOLUNTARY FIRE CONTRIBUTION	0.00	0.00	10,000.00	10,000.00	100.00%
3690.0 MISCELLANEOUS REVENUE	0.00	0.00	1,206.87	0.00	0.00%
3694 EVENT DONATIONS	1,000.00	0.00	1,000.00	1,000.00	100.00%
3695.0 CASH OVER/SHORT	0.00	0.00	0.00	500.00	0.00%
Total Miscellaneous revenue	1,000.00	0.00	12,206.87	11,500.00	106.15%
Contributions and transfers					
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	0.00	0.00	40,000.00	40,000.00	100.00%
3990.0 GEN FUND BALANCE TO BE APPROP.	0.00	0.00	0.00	73,214.00	0.00%
Total Contributions and transfers	0.00	0.00	40,000.00	113,214.00	35.33%
Total Revenue:	3,708,941.84	69,518.35	1,177,195.12	1,168,182.00	100.77%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	6,875.00	275.00	6,866.00	7,150.00	96.03%
4113.0 EMPLOYEE BENEFITS	436.95	21.04	526.00	675.00	77.93%
4121.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	25.00	0.00	0.00	0.00	0.00%
4123.0 TRAVEL	0.00	0.00	0.00	1,500.00	0.00%
4124.0 OFFICE EXPENSE & SUPPLIES	290.70	0.00	0.00	150.00	0.00%
Total Council	7,627.65	296.04	7,392.00	9,475.00	78.02%
Court					
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,500.00	0.00%
4230.5 ATTORNEY	10,050.00	0.00	0.00	10,000.00	0.00%
Total Court	10,050.00	0.00	0.00	11,500.00	0.00%
Administration					

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 06/11/2025
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4411.0 SALARIES AND WAGES	62,569.80	2,476.09	63,468.34	69,214.00	91.70%
4413.0 EMPLOYEE BENEFITS	7,261.73	189.42	4,887.24	6,000.00	81.45%
4415.0 EMPLOYEE MEDICAL BENEFITS	13,510.83	1,514.33	23,433.75	24,870.00	94.22%
4418.0 EMPLOYEE RETIREMENT	13,938.88	376.12	9,640.92	16,000.00	60.26%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	4,091.21	0.00	2,943.47	3,500.00	84.10%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%
4423.0 TRAVEL	6,189.81	0.00	4,272.39	7,000.00	61.03%
4424.0 OFFICE EXPENSE & SUPPLIES	5,120.18	949.00	6,960.79	9,000.00	77.34%
4424.5 TOWN WEBSITE	4,355.00	0.00	2,975.33	3,200.00	92.98%
4425.0 EQUIPMENT - SUPPLIES & MAINT	908.49	129.19	1,979.59	2,000.00	98.98%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	5,756.20	0.00	5,785.62	6,000.00	96.43%
4428.0 UTILITIES	3,621.81	27.31	2,685.78	4,000.00	67.14%
4429.0 TELEPHONE	753.29	93.38	1,059.93	800.00	132.49%
4430.0 LAWSUIT	2,612.00	0.00	0.00	3,000.00	0.00%
4430.5 ATTORNEY	3,422.90	0.00	1,970.37	5,000.00	39.41%
4431.0 ENGINEERING	17,066.50	1,084.55	9,138.80	10,000.00	91.39%
4431.5 AUDIT	5,495.00	0.00	4,195.00	5,500.00	76.27%
4433.0 EDUCATION & TRAINING	1,168.20	0.00	825.00	1,500.00	55.00%
4434.0 BANK CHARGES	4,361.92	0.00	2,958.86	4,500.00	65.75%
4435.0 POSTAL CONTRACT	35,916.90	1,440.89	35,646.72	34,000.00	104.84%
4451.0 INSURANCE AND SURETY BONDS	32,994.33	0.00	6,958.35	13,000.00	53.53%
4452.0 EVENT EXPENDITURES	425.02	0.00	538.83	1,575.00	34.21%
4461.0 MISCELLANEOUS	393.00	0.00	781.81	14,000.00	5.58%
Total Administration	231,933.00	8,280.28	193,106.89	244,159.00	79.09%
Non-Departmental					
4920.0 TOWN CLEAN-UP	70.64	0.00	0.00	600.00	0.00%
4939.0 ELECTIONS	3,234.69	0.00	0.00	0.00	0.00%
4963.0 CONTRIBUTIONS AND DONATIONS	7,310.35	0.00	11,899.61	12,690.00	93.77%
4964.0 ARPA EXPENSE	2,048.22	0.00	6,572.46	6,408.00	102.57%
Total Non-Departmental	12,663.90	0.00	18,472.07	19,698.00	93.78%
Total General government	262,274.55	8,576.32	218,970.96	284,832.00	76.88%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	85,982.87	2,848.00	70,069.80	72,550.00	96.58%
5412.0 SALARIES - PART TIME	0.00	880.00	8,480.00	13,000.00	65.23%
5413.0 EMPLOYEE BENEFITS	28,942.98	285.20	6,086.52	6,600.00	92.22%
5415.0 MED INSUR	24,534.94	1,989.50	21,884.50	24,000.00	91.19%
5418.0 EMPLOYEE RETIREMENT	0.00	856.11	19,968.61	22,000.00	90.77%
5424.0 OFFICE EXPENSE & SUPPLIES	4,154.23	0.00	3,645.31	900.00	405.03%
5425.0 EQUIPMENT - SUPPLIES & MAINT	3,225.12	0.00	17,546.53	23,000.00	76.29%
5425.5 GRANT EXPENDITURES	2,857.43	0.00	4,456.40	4,000.00	111.41%
5426.0 FUEL	5,048.86	483.74	5,470.45	6,000.00	91.17%
5428.0 UTILITIES	160.04	0.00	609.30	0.00	0.00%
5429.0 TELEPHONE	1,074.48	0.00	599.84	1,000.00	59.98%
5433.0 EDUCATION & TRAINING	0.00	0.00	990.00	100.00	990.00%
5451.0 INSURANCE AND SURETY BONDS	0.00	0.00	618.49	0.00	0.00%
5461.0 MISCELLANEOUS	50.00	0.00	50.00	200.00	25.00%
Total Police	156,030.95	7,342.55	160,475.75	173,350.00	92.57%
Fire					
5511.0 SALARIES AND WAGES	341,619.71	12,147.19	336,555.38	341,816.00	98.46%
5511.1 TRANSPORT SALARIES AND WAGES	2,200.00	0.00	595.00	2,000.00	29.75%
5513.0 EMPLOYEE BENEFITS	41,939.91	1,655.15	52,389.73	36,000.00	145.53%
5515.0 EMPLOYEE RETIREMENT	38,841.28	831.20	30,437.88	34,000.00	89.52%
5523.0 STATION MAINTANCE AND REPAIR	2,818.13	406.43	14,192.09	500.00	2,838.42%
5524.0 OFFICE EXPENSE & SUPPLIES	9,987.16	0.00	9,079.43	10,000.00	90.79%
5524.1 UNIFORMS	5,998.80	0.00	3,570.82	5,000.00	71.42%
5525.0 EQUIPMENT - SUPPLIES & MAINT	11,949.37	0.00	15,155.72	19,000.00	79.77%
5525.1 MAINTENANCE - E31	1,528.91	0.00	171.25	1,000.00	17.13%
5525.15 MAINTENANCE - E32	1,065.36	1,719.68	7,774.23	1,500.00	518.28%
5525.2 MAINTENANCE - R31	5,064.96	0.00	1,173.96	1,000.00	117.40%
5525.3 MAINTENANCE - R32	530.36	0.00	0.00	500.00	0.00%
5525.4 MAINTENANCE - A31	762.11	0.00	104.70	500.00	20.94%
5525.5 MAINTENANCE - A32	(38.31)	0.00	0.00	0.00	0.00%
5525.6 MAINTENANCE - BR31	791.55	0.00	369.93	500.00	73.99%
5525.7 MAINTENANCE - CH30	2,425.26	0.00	2,939.70	1,000.00	293.97%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 06/11/2025
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5526.1 FUEL - Brush Truck	0.00	75.49	165.78	500.00	33.16%
5526.2 FUEL - ENGINE 31	2,002.12	3.26	2,771.20	1,000.00	277.12%
5526.3 FUEL - ENGINE 32	2,042.20	0.00	97.78	2,000.00	4.89%
5526.31 FUEL - R31	1,983.04	0.00	483.50	1,000.00	48.35%
5526.32 FUEL - R32	2,588.07	0.00	0.00	1,500.00	0.00%
5526.4 FUEL - A32	(257.13)	0.00	0.00	0.00	0.00%
5526.5 FUEL - CH30	0.00	540.58	4,827.03	3,000.00	160.90%
5527 EQUIPMENT - FIRE	0.00	0.00	210.00	0.00	0.00%
5527.1 EQUIPMENT - HAZMAT	0.00	0.00	(2,138.00)	0.00	0.00%
5528.0 UTILITIES	6,100.50	70.00	6,758.98	7,000.00	96.56%
5529.0 TELEPHONE	729.66	93.37	3,072.22	1,000.00	307.22%
5530.0 GRANT EXPENDITURES	2,445.88	0.00	9,963.32	9,964.00	99.99%
5530.1 QUICK RESPONSE VEHICLE GRANT	66,227.14	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	3,901.87	0.00	3,555.27	4,000.00	88.88%
5533.1 EDUCATION & TRAINING SUPPLIES	286.42	217.50	1,191.32	0.00	0.00%
5534.0 TRAVEL EXPENSES	7,033.80	0.00	4,391.81	8,000.00	54.90%
5535.0 WILD LAND	9,230.07	0.00	3,187.96	3,804.00	83.81%
5536 ATTORNEY	0.00	0.00	1,810.00	0.00	0.00%
5537 PUBLIC RELATIONS	0.00	0.00	1,914.74	0.00	0.00%
5551.0 INSURANCE AND SURETY BONDS	1,377.87	0.00	17,474.18	14,000.00	124.82%
5561.0 MISCELLANEOUS	4,037.48	(138.91)	1,156.77	37,000.00	3.13%
5567.0 FIRE HOUSE LEASE PMT	11,360.00	0.00	11,240.00	11,240.00	100.00%
5568.0 FIRE TRUCK LEASE PMT	12,945.00	0.00	12,885.00	12,885.00	100.00%
Total Fire	601,518.55	17,620.94	559,528.68	572,209.00	97.78%
Building					
5611.0 SALARIES AND WAGES	11,059.40	0.00	9,926.40	11,000.00	90.24%
5613.0 EMPLOYEE BENEFITS	527.86	0.00	566.10	550.00	102.93%
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,059.74	0.00	1,154.49	500.00	230.90%
5623.0 TRAVEL	281.44	0.00	0.00	0.00	0.00%
5624.0 OFFICE EXPENSE & SUPPLIES	457.88	0.00	0.00	500.00	0.00%
5633.0 EDUCATION & TRAINING	690.00	0.00	0.00	3,409.00	0.00%
Total Building	14,076.32	0.00	11,646.99	15,959.00	72.98%
Total Public safety	771,625.82	24,963.49	731,651.42	761,518.00	96.08%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	7,975.00	275.00	6,875.00	7,150.00	96.15%
6113.0 Streets BENEFITS	699.17	21.04	531.58	1,000.00	53.16%
6120.0 Streets debt service - principal	21,000.00	0.00	21,000.00	21,000.00	100.00%
6121 Streets debt service - interest	630.00	0.00	315.00	1,000.00	31.50%
6127.0 Streets REPAIRS & MAINTENANCE	5,969.72	0.00	2,165.25	3,350.00	64.63%
6140 Road Development	431.75	0.00	23,183.50	23,500.00	98.65%
6140.1 US 89 HWY TURNOUT PROJ	2,709,421.79	0.00	0.00	0.00	0.00%
6163.0 CLASS C ROAD PROGRAM	4,022.00	0.00	25,681.00	51,000.00	50.35%
Total Highways	2,750,149.43	296.04	79,751.33	108,000.00	73.84%
Total Highways and public improvements	2,750,149.43	296.04	79,751.33	108,000.00	73.84%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	461.25	0.00	4,600.00	6,700.00	68.66%
6425.0 EQUIPMENT - SUPPLIES & MAINT	706.48	0.00	373.10	732.00	50.97%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	29.98	0.00	1,107.13	2,000.00	55.36%
6428.0 UTILITIES	1,030.35	471.04	3,848.32	3,900.00	98.67%
6461.0 MISCELLANEOUS	0.00	0.00	23.54	500.00	4.71%
Total Parks & Recreation	2,228.06	471.04	9,952.09	13,832.00	71.95%
Total Parks, recreation, and public property	2,228.06	471.04	9,952.09	13,832.00	71.95%
Transfers					
9092.0 TRANSFERS TO MBA	24,305.00	0.00	0.00	0.00	0.00%
Total Transfers	24,305.00	0.00	0.00	0.00	0.00%
Total Expenditures:	3,810,582.86	34,306.89	1,040,325.80	1,168,182.00	89.06%
Total Change In Net Position	(101,641.02)	35,211.46	136,869.32	0.00	0.00%

Big Water Municipal Corporation
Operational Budget Report
21 Municipal Building Authority - 07/01/2024 to 06/11/2025
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Miscellaneous revenue					
3680 FIREHOUSE RECEIVABLE	11,360.00	0.00	11,240.00	11,240.00	100.00%
3685.0 FIRE TRUCK RECEIVABLE	12,945.00	0.00	12,885.00	12,885.00	100.00%
Total Miscellaneous revenue	24,305.00	0.00	24,125.00	24,125.00	100.00%
Contributions and transfers					
3810 TRANSFER FROM GENERAL FUND	24,305.00	0.00	0.00	0.00	0.00%
Total Contributions and transfers	24,305.00	0.00	0.00	0.00	0.00%
Total Revenue:	48,610.00	0.00	24,125.00	24,125.00	100.00%
Expenditures:					
Debt service					
4250 Firehouse Loan Principal	8,000.00	0.00	8,000.00	8,000.00	100.00%
4251 Firehouse Loan Interest	3,360.00	0.00	3,240.00	3,240.00	100.00%
4252 Fire Truck Loan Principal	12,000.00	0.00	12,000.00	12,000.00	100.00%
4253 Fire Truck Loan Interest	945.00	0.00	885.00	885.00	100.00%
Total Debt service	24,305.00	0.00	24,125.00	24,125.00	100.00%
Total Expenditures:	24,305.00	0.00	24,125.00	24,125.00	100.00%
Total Change In Net Position	24,305.00	0.00	0.00	0.00	0.00%

Big Water Municipal Corporation
Check Register
All Bank Accounts - 05/01/2025 to 05/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AmeriGas - 5171	5967	806237290	05/13/2025	05/13/2025	67.07	Propane	105528.0 - UTILITIES	
					\$67.07			
AT&T Mobility (FIRSTNET)	5962	287346126148X0	05/05/2025	05/05/2025	38.79	Cell *9169	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	5962	287346126148X0	05/05/2025	05/05/2025	49.81	Cell *9175	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	5962	287346126148X0	05/05/2025	05/05/2025	49.81	Cell *9176	105529.0 - TELEPHONE	
					\$138.41			
					\$138.41			
B & L AUTOMOTIVE & TIRE	5964	48751	05/06/2025	05/06/2025	1.95	Shop Supplies	105525.7 - MAINTENANCE - CH30	
B & L AUTOMOTIVE & TIRE	5964	48751	05/06/2025	05/06/2025	6.28	Oil Filter - Proformer	105525.7 - MAINTENANCE - CH30	
B & L AUTOMOTIVE & TIRE	5964	48751	05/06/2025	05/06/2025	26.94	5W30 Valvoline	105525.7 - MAINTENANCE - CH30	
B & L AUTOMOTIVE & TIRE	5964	48751	05/06/2025	05/06/2025	39.20	Complete Lube, Oil & Filter Service	105525.7 - MAINTENANCE - CH30	
B & L AUTOMOTIVE & TIRE	5964	48844	05/06/2025	05/06/2025	2.20	Shop Supplies	105525.2 - MAINTENANCE - R31	
B & L AUTOMOTIVE & TIRE	5964	48844	05/06/2025	05/06/2025	16.78	Oil Filter - Proformer	105525.2 - MAINTENANCE - R31	
B & L AUTOMOTIVE & TIRE	5964	48844	05/06/2025	05/06/2025	18.57	Air Filter - Proformer	105525.2 - MAINTENANCE - R31	
B & L AUTOMOTIVE & TIRE	5964	48844	05/06/2025	05/06/2025	55.00	Complete Lube, Oil & Filter Service	105525.2 - MAINTENANCE - R31	
B & L AUTOMOTIVE & TIRE	5964	48844	05/06/2025	05/06/2025	89.85	Mobile Delvac 15-40	105525.2 - MAINTENANCE - R31	
					\$256.77			
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	8.32	Shop Supplies	105525.2 - MAINTENANCE - R31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	16.78	Oil Filter - Proformer	105525.6 - MAINTENANCE - BR31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	18.57	Air Filter - Proformer	105525.6 - MAINTENANCE - BR31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	36.73	Fuel Filter - Proformer	105525.6 - MAINTENANCE - BR31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	89.85	Mobile Delvac 15-40	105525.6 - MAINTENANCE - BR31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	98.00	Remove & Replace Fuel Filter	105525.6 - MAINTENANCE - BR31	
B & L AUTOMOTIVE & TIRE	5968	48903	05/13/2025	05/13/2025	110.00	Complete Lube, Oil & Filter Service	105525.6 - MAINTENANCE - BR31	
					\$378.25			
					\$635.02			
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	-635.52	Credit for double payment	104461.0 - MISCELLANEOUS	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	0.01		104461.0 - MISCELLANEOUS	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	24.32	Walmart - Accidental Charge to be Reimburse to To	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	24.46	Walmart - Laptop tote & bag	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	61.90	Walmart - Community Candy	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	62.03	Walmart - Community Candy	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	62.21	Walmart - Food/Drinks for Mainstreet Fea	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	146.17	Walmart - Food/Drinks/Candy Snacks for Mainstreet	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	395.00	UMCA I&A Annual Training Conference	104433.0 - EDUCATION & TRAINING	
BANKCARD CENTER	EFT	May 2025*3661	05/14/2025	05/14/2025	612.95	UMCA Conference - Clerk Hotel	104423.0 - TRAVEL	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	2.99	Marshal Cloud Storage	105424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	3.25	Marshal Cloud Storage	105424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	10.84	CHAT GPT (split)	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	10.85	CHAT GPT (split)	104421.0 - BOOK, SUBSCRIPTIONS/	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	17.48	Calculator Ink & Business Card Holder	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	25.00	BW PZA - Vista Print Business Cards	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	40.47	Vista Print Business Cards	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	58.99	Ink Printing Calculator	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	59.48	PO Flags	104435.0 - POSTAL CONTRACT	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	80.71	Bank Charges	104434.0 - BANK CHARGES	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	176.72	SSD Wells Computer Battery Backup	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	202.20	Street Signs - Independence & Newland Dr	106127.0 - Streets REPAIRS & MAINT	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	219.48	Street Signs - Lone Rock Views & Revolution	106127.0 - Streets REPAIRS & MAINT	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	319.90	BWM Envelopes	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	338.18	FD Flags	105523.0 - STATION MAINTANCE AN	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	353.44	Marshal Battery Back Ups (main computer & printer)	105425.5 - GRANT EXPENDITURES	
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	752.60	BWM Checks	104424.0 - OFFICE EXPENSE & SUP	

Big Water Municipal Corporation Check Register

All Bank Accounts - 05/01/2025 to 05/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
BANKCARD CENTER	EFT	May 2025*6508	05/14/2025	05/14/2025	852.36	ICC Building Code Subscription	105621.0 - BOOK, SUBSCRIPTIONS/	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	15.00	Uber tip - Fire Department International Conference	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	21.56	Airport Parking FDC	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	40.88	Uber - Fire Department International Conference	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	56.69	Rio Hotel - Resort Fee +tax - Travel to Ohio for Amb	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	58.50	Charges for Hotel Upgrade - Fire Department Intern	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	66.51	Bank Fee	105561.0 - MISCELLANEOUS	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	72.42	Rustic Thistle Lunch w/ Fire Chiefs	105561.0 - MISCELLANEOUS	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	106.57	Uber - Fire Department International Conference	105534.0 - TRAVEL EXPENSES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	125.00	Multi-Loop Rescue Strap	105525.0 - EQUIPMENT - SUPPLIES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	159.98	Safety Lighting	105525.0 - EQUIPMENT - SUPPLIES	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	179.00	Business Amazon Prime Annual Membership	105524.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	240.04	Amazon Printer Ink	105524.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	EFT	May 2025*8121	05/14/2025	05/14/2025	279.45	Trauma Shears	105525.0 - EQUIPMENT - SUPPLIES	
					\$5,700.07			
					\$5,700.07			
Barnett, Robert J	ACH.04282513	May 2025	05/01/2025	05/01/2025	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
Barnett, Robert J	ACH.05272512	June 2025	05/30/2025	05/30/2025	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
					\$1,451.76			
Brown, Anthony	ACH.05192513	5/1-5/14/2025	05/19/2025	05/19/2025	610.00	Park Maintenance-Water leak, work on timers, trees	106411.0 - SALARIES AND WAGES	
					\$610.00			
CenturyLink	5969	5/25-333186592	05/13/2025	05/13/2025	89.22	FD PHONE	105529.0 - TELEPHONE	
CenturyLink	5969	5/25-333186592	05/13/2025	05/13/2025	89.22	SSD PHONE	101581.0 - GLEN CANYON SSD CLEA	
CenturyLink	5969	5/25-333186592	05/13/2025	05/13/2025	89.22	THGCSDD Phone/Fax (split)	104429.0 - TELEPHONE	
CenturyLink	5969	5/25-333487255	05/13/2025	05/13/2025	90.69	PO PHONE	104435.0 - POSTAL CONTRACT	
					\$358.35			
					\$358.35			
Dyke, Jeremy	ACH.04282513	May 2025	05/01/2025	05/01/2025	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
Dyke, Jeremy	ACH.05272512	June 2025	05/30/2025	05/30/2025	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
					\$1,451.76			
EFTPS	9999	PR051125-12	05/13/2025	05/13/2025	554.06	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR051125-12	05/13/2025	05/13/2025	1,103.24	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	9999	PR051125-12	05/13/2025	05/13/2025	2,368.90	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR052525-12	05/27/2025	05/27/2025	571.54	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR052525-12	05/27/2025	05/27/2025	859.71	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	9999	PR052525-12	05/27/2025	05/27/2025	2,443.56	Social Security Tax	102221.0 - FICA PAYABLE	
					\$7,901.01			
EFTPS	99999	PR051825-12	05/19/2025	05/21/2025	23.20	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR051825-12	05/19/2025	05/21/2025	99.20	Social Security Tax	102221.0 - FICA PAYABLE	
					\$122.40			
					\$8,023.41			
EVs- Emergency Vehicle Systems	5970	5504	05/13/2025	05/13/2025	10,887.00	Marshall New Truck Outfitting - Parts ONLY	105425.0 - EQUIPMENT - SUPPLIES	
					\$10,887.00			
GARKANE ENERGY	5971	05/25-1636300	05/13/2025	05/13/2025	60.79	800 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5971	05/25-1636400	05/13/2025	05/13/2025	33.36	1180 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5971	05/25-388000	05/13/2025	05/13/2025	195.27	PO POWER	104435.0 - POSTAL CONTRACT	

**Big Water Municipal Corporation
Check Register
All Bank Accounts - 05/01/2025 to 05/31/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
GARKANE ENERGY	5971	05/25-721800	05/13/2025	05/13/2025	79.90	TH/GC/SSD Power (split)	101581.0 - GLEN CANYON SSD CLEA	
GARKANE ENERGY	5971	05/25-721800	05/13/2025	05/13/2025	79.90	TH/GC/SSD Power (split)	104428.0 - UTILITIES	
GARKANE ENERGY	5971	05/25-924802	05/13/2025	05/13/2025	249.62	FD POWER	105528.0 - UTILITIES	
GARKANE ENERGY	5971	5/25-1636200	05/13/2025	05/13/2025	55.77	QUILL LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5971	5/25-1840300	05/13/2025	05/13/2025	42.54	PARK LIGHT	106428.0 - UTILITIES	
					<u>\$797.15</u>			
					<u>\$797.15</u>			
Joseph, Katie	ACH.04282513	May 2025	05/01/2025	05/01/2025	667.08	Stipend	104415.0 - EMPLOYEE MEDICAL BEN	
Joseph, Katie	ACH.05272512	June 2025	05/30/2025	05/30/2025	667.08	Stipend	104415.0 - EMPLOYEE MEDICAL BEN	
					<u>\$1,334.16</u>			
Lake Powell Automotive Supply (NA	5963	2217724	05/05/2025	05/05/2025	5.38	Spark Plug	105525.2 - MAINTENANCE - R31	
Lake Powell Automotive Supply (NA	5963	2217724	05/05/2025	05/05/2025	15.98	Oil	105525.2 - MAINTENANCE - R31	
Lake Powell Automotive Supply (NA	5963	2217724	05/05/2025	05/05/2025	23.74	Oil Filter	105525.2 - MAINTENANCE - R31	
					<u>\$45.10</u>			
Lake Powell Automotive Supply (NA	5972	222191	05/13/2025	05/13/2025	11.74	2 - Spark Plug - V Power	105525.2 - MAINTENANCE - R31	
					<u>\$56.84</u>			
Lexipol, LLC	5960	INV/PRA1125232	09/18/2024	05/05/2025	92.66	PoliceOne Academy Annual Rate	105424.0 - OFFICE EXPENSE & SUP	
Lexipol, LLC	5965	INVLEX11250078	05/06/2025	05/06/2025	2,129.11	Marshal Policy Manual & Daily Training Bulletins	105424.0 - OFFICE EXPENSE & SUP	
					<u>\$2,221.77</u>			
Marlin Leasing Corporation - Peac S	EFT	40492310	05/13/2025	05/13/2025	139.87	Xerox Copier Lease (split)	101581.0 - GLEN CANYON SSD CLEA	
Marlin Leasing Corporation - Peac S	EFT	40492310	05/13/2025	05/13/2025	139.87	Xerox Copier Lease (split)	104425.0 - EQUIPMENT - SUPPLIES	
					<u>\$279.74</u>			
PAYMENTECH FEE	EFT	05012025	05/01/2025	05/01/2025	6.20	FEES	104434.0 - BANK CHARGES	
PAYMENTECH FEE	EFT	05022025	05/02/2025	05/02/2025	7.53	AMEX	104434.0 - BANK CHARGES	
					<u>\$13.73</u>			
					<u>\$13.73</u>			
Redd's Ace Hardware	5959	16597	05/01/2025	05/01/2025	10.99	Armor All Protectant	105524.0 - OFFICE EXPENSE & SUP	
Redd's Ace Hardware	5959	16597	05/01/2025	05/01/2025	14.99	Auto Cleansing Cloths	105524.0 - OFFICE EXPENSE & SUP	
Redd's Ace Hardware	5959	25063	05/01/2025	05/01/2025	134.97	Water Timer	106427.0 - BLDG & GRNDS - SUPPLI	
Redd's Ace Hardware	5959	25823	05/01/2025	05/01/2025	14.34	Bolt U	105525.0 - EQUIPMENT - SUPPLIES	
					<u>\$175.29</u>			
Redd's Ace Hardware	5966	27456	05/06/2025	05/06/2025	15.76	Adapters, PVC Nipple, Hose Adapter for Park Water	106427.0 - BLDG & GRNDS - SUPPLI	
Redd's Ace Hardware	5973	33787	05/13/2025	05/13/2025	59.96	RND Bolt Snap 3-3/32"	105523.0 - STATION MAINTANCE AN	
Redd's Ace Hardware	5973	35189	05/13/2025	05/13/2025	1.39	Elbow 90 3/4" Sxs Sch40	106427.0 - BLDG & GRNDS - SUPPLI	
Redd's Ace Hardware	5973	35189	05/13/2025	05/13/2025	2.78	Adaptlr Sch40 3/4S3/4Mpt	106427.0 - BLDG & GRNDS - SUPPLI	
Redd's Ace Hardware	5973	35189	05/13/2025	05/13/2025	6.99	Ball Valve Sch40 3/4" Sxs	106427.0 - BLDG & GRNDS - SUPPLI	
Redd's Ace Hardware	5973	35189	05/13/2025	05/13/2025	44.99	Ace Digital Wtr Timer 12n	106427.0 - BLDG & GRNDS - SUPPLI	
					<u>\$116.11</u>			
					<u>\$307.16</u>			
State of Utah	5974	Big Water Municipi	05/13/2025	05/13/2025	25.00	BWM Entity Registration Renewal '25-'26	104421.0 - BOOK, SUBSCRIPTIONS/	
State of Utah	5974	Big Water Municipi	05/13/2025	05/13/2025	25.00	BWM Building Auth. Entity Registration Renewal '25	104421.0 - BOOK, SUBSCRIPTIONS/	
					<u>\$50.00</u>			
					<u>\$50.00</u>			
Stoval, Oran	5976	05.14.2025	05/14/2025	05/14/2025	200.00	Charger Radio Removal	105425.0 - EQUIPMENT - SUPPLIES	
					<u>\$200.00</u>			

Big Water Municipal Corporation Check Register

All Bank Accounts - 05/01/2025 to 05/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Thompson, Peter J	ACH.05082511	#2 Home Depot 5	05/08/2025	05/08/2025	1,225.49	Mini Split Units 3 @ \$1,148.00 (split 1/3)	101581.0 - GLEN CANYON SSD CLEA	
Thompson, Peter J	ACH.05082511	#2 Home Depot 5	05/08/2025	05/08/2025	2,450.98	Mini Split Units 3 @ \$1,148.00	104427.0 - BLDG & GRNDS - SUPPLI	
Thompson, Peter J	ACH.05082511	Home Depot 5.7	05/08/2025	05/08/2025	186.93	Mini Split Install Hardware (split 1/3)	101581.0 - GLEN CANYON SSD CLEA	
Thompson, Peter J	ACH.05082511	Home Depot 5.7	05/08/2025	05/08/2025	373.87	Mini Split Install Hardware	104427.0 - BLDG & GRNDS - SUPPLI	
					\$4,237.27			
Thompson, Peter J	ACH.05132511	05.14.2025	05/13/2025	05/13/2025	1,281.67	Mini Split Install (split 1/3)	101581.0 - GLEN CANYON SSD CLEA	
Thompson, Peter J	ACH.05132511	05.14.2025	05/13/2025	05/13/2025	2,563.33	Mini Split Install (split 2/3)	104427.0 - BLDG & GRNDS - SUPPLI	
					\$3,845.00			
					\$8,082.27			
Town Web Design, LLC	5961	8935	05/05/2025	05/05/2025	1,379.67	Website & .gov Emails	101581.0 - GLEN CANYON SSD CLEA	
Town Web Design, LLC	5961	8935	05/05/2025	05/05/2025	2,975.33	Website & .gov Emails	104424.5 - TOWN WEBSITE	
					\$4,355.00			
					\$4,355.00			
USPS	5977	Stamps 5.21.25	05/21/2025	05/21/2025	73.00	STAMPS	104424.0 - OFFICE EXPENSE & SUP	
					\$73.00			
UTAH LOCAL GOV TRUST	EFT	M1618895	05/13/2025	05/13/2025	86.72	Marshal Workers Comp	105451.0 - INSURANCE AND SURETY	
UTAH LOCAL GOV TRUST	EFT	M1618895	05/13/2025	05/13/2025	86.73	BW Workers Comp	104451.0 - INSURANCE AND SURETY	
UTAH LOCAL GOV TRUST	EFT	M1618895	05/13/2025	05/13/2025	261.86	FD Workers Comp	105551.0 - INSURANCE AND SURETY	
					\$435.31			
					\$435.31			
Utah Retirement Systems	10000	PR052525-8831	05/27/2025	05/27/2025	375.00	Roth IRA	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	10000	PR052525-8831	05/27/2025	05/27/2025	2,153.01	Retirement	102225.0 - RETIREMENT PAYABLE	
					\$2,528.01			
Utah Retirement Systems	9999	PR051125-8831	05/13/2025	05/14/2025	375.00	Roth IRA	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	9999	PR051125-8831	05/13/2025	05/14/2025	2,164.15	Retirement	102225.0 - RETIREMENT PAYABLE	
					\$5,067.16			
Utah State Tax Commission	9999	PR051125-13	05/13/2025	05/13/2025	834.61	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
Utah State Tax Commission	9999	PR052525-13	05/27/2025	05/27/2025	787.28	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
					\$1,621.89			
					0.23	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
					\$1,622.12			
VERIZON WIRELESS	EFT	6112627481	05/13/2025	05/13/2025	40.01	Deputy Marshal Hot Spot *1176	105428.0 - UTILITIES	
VERIZON WIRELESS	EFT	6112627481	05/13/2025	05/13/2025	40.01	Marshal Hot Spot *0404	105428.0 - UTILITIES	
VERIZON WIRELESS	EFT	6112627481	05/13/2025	05/13/2025	53.82	Marshal Cell *9940	105429.0 - TELEPHONE	
VERIZON WIRELESS	EFT	6112627481	05/13/2025	05/13/2025	53.82	Water Master Cell *1777	101581.0 - GLEN CANYON SSD CLEA	
					\$187.66			
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	-0.34	Rebates	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	17.50	4.11.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	26.00	4.6.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	28.00	4.5.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	36.00	4.28.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	46.00	4.26.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	47.50	4.19.25 - Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	49.50	4.3.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	50.00	4.4.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	55.01	4.17.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	57.50	4.23.25 - Tahoe Fuel	105426.0 - FUEL	

Big Water Municipal Corporation
Check Register
All Bank Accounts - 05/01/2025 to 05/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	58.00	4.15.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	59.87	4.10.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104493972	05/13/2025	05/13/2025	63.04	4.29.25 - Tahoe Fuel	105426.0 - FUEL	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	7.50	Finance Charge	105526.2 - FUEL - ENGINE 31	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	31.66	4.20.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	36.02	4.17.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	41.97	4.12.25 - E31	105526.2 - FUEL - ENGINE 31	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	50.36	4.28.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	51.16	4.4.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	57.57	4.16.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	59.09	4.2.25 - CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	104518436	05/29/2025	05/29/2025	67.50	Finance Charge	105526.5 - FUEL - CH30	
WEX BANK	EFT	105112961	05/14/2025	05/14/2025	97.78	E32	105526.3 - FUEL - ENGINE 32	
WEX BANK	EFT	105112961	05/14/2025	05/14/2025	108.66	E31	105526.2 - FUEL - ENGINE 31	
WEX BANK	EFT	105112961	05/14/2025	05/14/2025	196.39	R31	105526.31 - FUEL - R31	
					\$1,399.24			
XPRESS BILL PAY	EFT	5012025	05/01/2025	05/01/2025	130.48	BILLING	104434.0 - BANK CHARGES	
					\$130.48			
ZIONS BANK	EFT	5212025	05/02/2025	05/02/2025	88.65	ANALYSIS FEE	104434.0 - BANK CHARGES	
					\$88.65			
					\$56,024.29			

Big Water Municipal Corporation
General Ledger - 5/1/2025 to 5/31/2025
Job Salaries and Benefits

Account		Description	Debit	Credit	Balance
Date	Code				
Mayor					
10 4111.0 - MAYOR SALARIES AND WAGES					\$6,041.00
5/11/2025	PR	Gross Pay	275.00		6,316.00
5/25/2025	PR	Gross Pay	275.00		6,591.00
			\$550.00		\$6,591.00
10 4113.0 - EMPLOYEE BENEFITS					\$462.88
5/11/2025	PR	Social Security Tax	17.05		479.93
5/11/2025	PR	Medicare Tax	3.99		483.92
5/25/2025	PR	Social Security Tax	17.05		500.97
5/25/2025	PR	Medicare Tax	3.99		504.96
			\$42.08		\$504.96
Mayor Total:			\$592.08	\$0.00	\$7,095.96
Admin					
10 4411.0 - SALARIES AND WAGES					\$55,985.77
5/11/2025	PR	Gross Pay	2,527.76		58,513.53
5/25/2025	PR	Gross Pay	2,478.72		60,992.25
			\$5,006.48		\$60,992.25
10 4413.0 - EMPLOYEE BENEFITS					\$4,314.82
5/11/2025	PR	Social Security Tax	156.72		4,471.54
5/11/2025	PR	Medicare Tax	36.65		4,508.19
5/25/2025	PR	Social Security Tax	153.68		4,661.87
5/25/2025	PR	Medicare Tax	35.95		4,697.82
			\$383.00		\$4,697.82
10 4415.0 - EMPLOYEE MEDICAL BENEFITS					\$20,585.26
5/1/2025	AP	INV: May 2025 Joseph, Katie - Stipend	667.08		21,252.34
5/30/2025	AP	INV: June 2025 Joseph, Katie - Stipend	667.08		21,919.42
			\$1,334.16		\$21,919.42
Admin Total:			\$6,723.64	\$0.00	\$87,609.49
Police					
10 5411.0 - SALARIES - FULL TIME					\$61,045.20
5/11/2025	PR	Gross Pay	3,168.40		64,213.60
5/25/2025	PR	Gross Pay	3,008.20		67,221.80
			\$6,176.60		\$67,221.80
10 5412.0 - SALARIES - PART TIME					\$6,400.00
5/11/2025	PR	Gross Pay	400.00		6,800.00
5/25/2025	PR	Gross Pay	800.00		7,600.00
			\$1,200.00		\$7,600.00
10 5413.0 - EMPLOYEE BENEFITS					\$5,237.01
5/11/2025	PR	Social Security Tax	221.24		5,458.25
5/11/2025	PR	Medicare Tax	51.74		5,509.99
5/25/2025	PR	Social Security Tax	236.11		5,746.10
5/25/2025	PR	Medicare Tax	55.22		5,801.32
			\$564.31		\$5,801.32
10 5415.0 - MED INSUR					\$19,895.00
Police Total:			\$7,940.91	\$0.00	\$100,518.12
Fire					
10 5511.0 - SALARIES AND WAGES					\$302,209.35
5/11/2025	PR	Gross Pay	10,864.39		313,073.74
5/25/2025	PR	Gross Pay	11,334.45		324,408.19
			\$22,198.84		\$324,408.19
10 5511.1 - TRANSPORT SALARIES AND WAGES					\$595.00
10 5513.0 - EMPLOYEE BENEFITS					\$46,132.81
5/1/2025	AP	INV: May 2025 Dyke, Jeremy - Employee Benefit Stipend	725.88		46,858.69
5/1/2025	AP	INV: May 2025 Barnett, Robert J - Employee Benefit Stipend	725.88		47,584.57
5/11/2025	PR	Social Security Tax	673.59		48,258.16
5/11/2025	PR	Medicare Tax	157.55		48,415.71
5/25/2025	PR	Social Security Tax	702.74		49,118.45
5/25/2025	PR	Medicare Tax	164.37		49,282.82

**Big Water Municipal Corporation
General Ledger - 5/1/2025 to 5/31/2025
Job Salaries and Benefits**

Account		Description	Debit	Credit	Balance
Date	Code				
Fire (continued)					
10 5513.0 - EMPLOYEE BENEFITS (continued)					
5/30/2025	AP	INV: June 2025 Dyke, Jeremy - Employee Benefit Stipend	725.88		50,008.70
5/30/2025	AP	INV: June 2025 Barnett, Robert J - Employee Benefit Stipend	725.88		50,734.58
			\$4,601.77		\$50,734.58
Fire Total:			\$26,800.61	\$0.00	\$375,737.77
Building Dept					
10 5611.0 - SALARIES AND WAGES					
5/18/2025	PR	Gross Pay	800.00		\$9,126.40
			\$800.00		9,926.40
					\$9,926.40
10 5613.0 - EMPLOYEE BENEFITS					
5/18/2025	PR	Social Security Tax	49.60		\$504.90
5/18/2025	PR	Medicare Tax	11.60		554.50
			\$61.20		566.10
					\$566.10
Building Dept Total:			\$861.20	\$0.00	\$10,492.50
Streets					
10 6110.0 - Streets SALARIES & WAGES					
5/11/2025	PR	Gross Pay	275.00		\$6,050.00
5/25/2025	PR	Gross Pay	275.00		6,325.00
			\$550.00		6,600.00
					\$6,600.00
10 6113.0 - Streets BENEFITS					
5/11/2025	PR	Social Security Tax	17.05		\$468.46
5/11/2025	PR	Medicare Tax	3.99		485.51
5/25/2025	PR	Social Security Tax	17.05		489.50
5/25/2025	PR	Medicare Tax	3.99		506.55
			\$42.08		510.54
					\$510.54
Streets Total:			\$592.08	\$0.00	\$7,110.54
Parks and Rec					
10 6411.0 - SALARIES AND WAGES					
5/19/2025	AP	INV: 5/1-5/14/2025 Brown, Anthony - Park Maintenance-Water leak, work on timers, trees etc	610.00		\$3,990.00
			\$610.00		4,600.00
					\$4,600.00
Parks and Rec Total:			\$610.00	\$0.00	\$4,600.00
Report Total:			\$44,120.52	\$0.00	\$593,164.38

**Big Water Municipal Corporation
Cash Summary
All Bank Accounts as of 05/31/2025**

Description	Amount
Checking - Zions	\$9,967.46
PTIF 3384 General	\$302,469.43
PTIF 3385 Roads	\$524,974.37
PTIF 5600 Fire Dept	\$8,282.80
PTIF 8089 Huam Resources	\$20,354.40
PTIF 8359 Contingency Fund	\$17,790.36
Xpress Bill Pay Clearing	\$30.00
PTIF 0670 Loan	\$0.00
Water Cash	\$106.16
General Ledger Cash Total:	\$883,974.98