

**BIG WATER MUNICIPAL TOWN COUNCIL
REGULAR MEETING**

Agenda

Wednesday April 15, 2026
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session, 7:00pm Council Meeting

WORK SESSION

1. CALL TO ORDER-
2. ROLL CALL –
3. DISCUSSION ON AGENDA ITEMS –
4. ADJOURN-

MEETING

CALL TO ORDER-

1. ROLL CALL –
2. PLEDGE OF ALLEGIANCE –
3. STATEMENT OF CONFLICT –
- 31-5 4. APPROVAL OF MARCH MEETING MINUTES –
5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS

- Mayor:
- Council:
 - GCSSD; Jennie Lassen:
 - Parks & Recreation; Jennie Lassen /Tara Chiasson:
 - Planning and Zoning; Tara Chiasson:
 - Public Safety; Jim Lybarger:
- Fire Chief; Cameron Westenskow:
- Marshal; Russ Johnson:
- Planning & Zoning Administrator; Denise Wood:
- Treasurer: Peggy Short

6. CITIZEN COMMENTS –

7. **OLD BUSINESS** –

- a) Discussion and Possible Action Ordinance 02-2026 Commercial Zones Supplementary Developmental Standards -

8. **NEW BUSINESS**

- a) Discussion and Possible Action to Rescind the Previous Vote to Authorize a Separate Phone Line for Town Marshal for Confidential Case Communications -

- P310 b) Discussion and Possible Action on – First Quarter Part-Time Employee Appreciation Pay -

- P311-16 c) Discussion and Possible Action on – the Approval of a Tentative 2026-2027 FT Budget -

- P317-21 d) Discussion and Public Hearing Schedule for Ordinance 07-2026 P&Z Administrator Authority -

- e) Discussion and Possible Action on – Park Pavillion Possible Funding, Possible RFP for Bids -

- P322-27 f) Discussion and Possible Action on – Filling Vacant Council Seat, Seat Expiring Dec 31, 2027 -

- Pg 28-33 g) Discussion and Possible Action on – Resolution 2026-10 to Appoint New Council Member to Glen Canyon Special District Board, the Seat Expiring Dec. 31, 2027 -
- Pg 34 h) Discussion and Possible Action on – Filling Vacant Community Recreation and Enhancement Board Seats for a Two Year Term -
- Pg 35-39 i) Discussion and Possible Action on – Resolution 2026-07 Amending Personnel Policies & Procedures Manual To Add Appointed Employees Section - \
- 340-50 j) Discussion and Possible Action on – Ordinance 06-2026 Alcohol Beverage Control- Amended to Match State Code
- 357-60 k) Discussion and Possible Action on – Approving Financials and Check Register

9. DISCUSSION AND POSSIBLE ACTION ON CLOSED SESSION— Legal Business; Litigation; Land purchase; Personnel business; deployment of security personnel, devices, or systems; or items as described under Utah State Code Utah Code 52-4-205—

Roll Call:

Vote to Adjourn Closed Session @ motion made by , seconded by .

10. RETURN TO REGULAR MEETING—

a) Discussion and Possible Action on Closed Session—

11. ADJOURNMENT—

BIG WATER MUNICIPAL TOWN COUNCIL
REGULAR MEETING
DRAFT MINUTES

Wednesday March 18, 2026
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session Public Hearings-7:00pm-7:02 7:03pm Meeting

WORK SESSION

1. CALL TO ORDER- 6:38pm

2. ROLL CALL – Jim Lybarger, Tara Chiasson, Jennie Lassen and David Schmuker are present. Luke McConville resigned.

3. DISCUSSION ON AGENDA ITEMS –

A. Annexation tabled.

B. Privacy policy tabled.

C. 02-2026 commercial zones, map received and given to council. Due to limited time to fully review the documents and the absence of Planning & Zoning representatives, Council agreed to leave the item tabled for further review. Tabled

D. Transportation master plan, Tara concerns about adopting, what are we committing to? Playbook of future growth, opportunities, David confirm potential to grow. We contribute 3.5 million, to cover it, Peggy says P&Z handed off Town Council to discuss how to acquire funds.

New business – a – separate phone line for marshal , David says makes sense, court used to have as well, asked about cost 55-70 per month.

B – New part time postal employee. David would like council to appoint Kimberly Guevarra. Would start in April 2026

C – Ordinance 03-2026 – Tara asked what prompted the changes. The ordinance proposes to amend the code governing authority to grant time extensions related to planning and zoning matters. The amendment clarifies authority for the Planning & Zoning Administrator. Changes were minimal and primarily technical.

D- Ordinance 04-2026 – Amendments to 15.10.160 – Procedures for Lot Line Adjustments 15.10.150 – Standards and Requirements for Parcel Joiner/Lot Consolidation. The purpose is to remove duplicate language and clarify procedures. Council acknowledged the changes as administrative corrections.

E – Ordinance 05-2026 – Council reviewed additional technical corrections to Municipal Code Title 14 – Subdivision Regulations. These amendments were part of ongoing efforts by Planning & Zoning to update and streamline land-use ordinances.

F – Resolution 2026-06 budget, will be a public hearing, adding money Council discussed proposed amendments to the FY 2025-2026 budget, including: Allocation of \$15,400 in previously collected tax revenue. Addition of \$1,500 state grant funding related to the America 250 event. Funds would be directed primarily to: Public safety and Fire department expenditures.

G- Discussion on 2026-2027 preliminary fiscal budget, will be having a special meeting for the budget, work session and go line by line, do in April.

H- 2026-08 – Peggy explains that they need to update the authorized persons on the account with the new clerk.

I – Park pavilion Kane county board, project approval, seeking funding Tara: what does park maintenance look like? Concrete floor, metal, low maintenance, David would look after it. Tara asked if residents could request special uses for events, reservations/temp use permit. Under 50k might not need a bid due to policy, but still a good idea to put it out to bid. David to ask Brown Bros about discount on concrete. Jennie prefer 40x40 to look more robust. Jim feels roof should be 12-14 feet, not 8 feet. Jennie explains the shade is a factor in lower roof,

maybe a west wall as a wind break. Meeting with Kane county board, Kevin said he could present, Jennie will recuse because she's on the board

J- Marshal wants to discuss employee evaluations-The discussion included; Historical use of evaluations in town policy, concerns from the Town Marshal regarding evaluation procedures for department heads, importance of accountability and transparency, potential revisions to evaluation procedures to better reflect department-specific responsibilities and possibility of goal-setting approaches instead of rigid performance checklists.

K – Financials and check register, will discuss with Peggy.

4. ADJOURN- closed 7:00pm

PUBLIC HEARING 7:00pm- Proposed Land Use Code Amendment to Code 15.24.030 Amending Authority to Grant Time Extensions

-Hearing opens at 7:00 PM – David opens to public to comment, P&Z – no comments closed at 7:02pm

PUBLIC HEARING 7:01pm- Amendment to ZONING CODE 15.10.160 PROCEDURES FOR LOT LINE ADJUSTMENTS AND 15.10.150 STANDARDS AND REQUIREMENTS FOR PARCEL JOINDER (LOT CONSOLIDATION) for duplicate language; and - AMENDING MUNICIPAL CODE 14 Subdivision Regulations

Opens at 7:02pm – David opens to public comment from the public. No comments close 7:02pm

PUBLIC HEARING 7:02pm- Open budget for 2025/2026 FY Budget

-Add \$15,400 in tax money previously received to be allocated to the Public Safety and the Fire Department expenditures. -Add \$1,500 State grant monies for the America250 event expenditures.

Open 7:02 PM– David opens to public, Money agreed to move into budget Kevin Barnes asked about Eco dev board funds coming 75k – but not on this public hearing.

Tara – money collected but not collected, Peggy confirms it's collected, now we're allocating, Tara asks what expenditures are, Peggy: Fire, added, they will be short in employee benefits and employ medical. Marshals, new line item \$3,000 for safety, \$2000 for tech, nothing was allocated, and \$1800 for insurance and bonds. Closed at 7:06 PM.

MEETING

CALL TO ORDER- at 7:07 PM

1. ROLL CALL – Jim Lybarger, Tara Chiasson, Jennie Lassen and David Schmuker are present. Luke McConville resigned.

2. PLEDGE OF ALLEGIANCE – David leads the pledge

3. STATEMENT OF CONFLICT – none

4. APPROVAL OF FEBRUARY MEETING MINUTES – Motion by Tara to approve, Jennie seconds, all in favor.

5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS

- **Mayor:**

- **Council:**

- **GCSSD; Jennie Lassen:** meeting 3-18, looking at proposal for Republic, closed session next week, well driller coming to pull pump that was struck by lightning to learn what is wrong.
- **Parks & Recreation; Jennie Lassen /Tara Chiasson:** rec meeting, American 250 projects, 55k for park pavilion sought in April. Tara , 250-year birthday grant for \$1500 received, and was discussed what to add to 4th of July celebration. Country is doing potluck on July 5th we would like to partake, allocate to both days. Needs to be discussed further, seat open on Rec Board, there will be a flyer posted to have people apply.

- **Planning and Zoning; Luke McConville;** resigned, will be appointing new council
- **Public Safety; Jim Lybarger:** Met with chief, lot of on-going, lot of maintenance needed, Chief will speak more, Jim went on ride-along with Russ. Russ is out and active, Jim wants to scheduled ride-along with Chris, tires are a big issue re: Russ. Fire trucks needs brakes. Tickets available for pancake breakfast on the 28th - \$5, \$7 day of. 8-10am Utah time. Raising money for self-contained breathing -190k to replace all, breakfast to aid fund raising. Very important, very regulated.
- **Fire Chief:** Waiting on final draft of MOU from Page, mutual aid agreement. MOU between Page and Kane county hospital, been submitted to page for review, once done FD can begin taking transports from Page Hospital again. Get paid 150k per year plus whether we respond or not. We had 19 calls in February. Ongoing efforts to replace SCBA equipment with a replacement cost estimated at \$190,000. Four grants totaling \$80,000 pending. Maintenance needs for fire engines estimated around \$40,000 Fundraising pancake breakfast scheduled March 28. SCBA compressor currently under repair. Going to Glen Canyon Wahweap to use compressor. Must wait to find out cost. We are interviewing new candidate on April 2nd; Kanab is hiring too so might lose works. New training program last month, currently 4x, better ISO = better insurance costs. Working hard to get better score, ISO will inspect this year. Would like to go over FD budget at the work session.
- **Marshal:** 3 active cases, 23 cases in Feb, 14 cases so far in March. Hotel is changing management, owner reached out to Russ re: someone in hotel manager Coconino County new management, Adam. Added money to marshal budget, 1500 brake job for Tahoe. Very happy with the 2 new vehicles, citizen asked, how many miles per year, Russ says approximately 30k miles per year. Making fewer arrests than ever. Chris doing well. New Business J moved here - Employee evaluations discussion by Russ: performance evaluations, he stopped doing them, understands why we have them again. Has issue with Mayor doing evals for marshal and fire chief. Concern is a new mayor being less familiar with duties and performance. Possible policy rewrite to accommodate dept heads, Stephanie suggests, Kane county policy check.
- **Planning & Zoning Administrator; Denise Wood:** Resort read by the Mayor. No new building permits approved. One parcel joiner application pending. Ongoing updates to land-use ordinances. Increased inquiries about development. Monitoring open building permits. Compliance letters for parking issues.
- **Treasurer:** Preliminary FY 2026-2027 budget shows a \$109,000 shortfall. Resort tax audit conducted by the Utah State Auditor following an anonymous complaint. Audit confirmed Big Water qualifies for the resort tax. Resort tax revenue expected to reach approximately \$100,000 annually. Utah Retirement Systems audit identified one minor compliance issue that has been corrected. Tara- asked what the anonymous complaint was, Peggy says the caller believed numbers were padded. Tara asked why the anonymous complaint was made, Peggy said we are not given that info.

6. CITIZEN COMMENTS – Mark Burkett With regards to Russ' concern about performance evals, what sparked this interest in performance evals all of a sudden? Why are we bringing them up? David: more employees, and evals hadn't been being done, but now we have more, so feels the evals should be done for transparency. Evals are not for others' eyes and should be done annually. David understands Russ's concerns. David says Jim Lybarger, may be qualified to do Russ's. Tara asks Russ, who he thinks would be more qualified, asks if Jim Ly would be more qualified. Russ said difficult but would trust David. David confirms he checks on dept heads and works closely with both Russ and FD Chief.

Cameron Westonskow– in favor of evals, believes perhaps some discussion to be had. Speaks to Kanab's quarterly goal evals to develop better employees. Clarification of concern, performance evals could be biased in future should mayor change.

Wayne Sharp (written email), a Big Water property owner on Ethan Allen and resident for three years, expressed appreciation for the Town's financially conservative budgeting. Mr. Sharp expressed concern about the proposed Park Pavilion project and potential use of tax funds, stating he was unsure the facility would be widely used. He encouraged the Council to carefully consider the cost and taxpayer impact. He also thanked the Council for their service.

7. **OLD BUSINESS** –

- a) **Discussion and Possible Action on Annexation & Expansion of Town Boundaries-** Tabled.
- b) **Discussion and Possible Action on Adopting Big Water Municipal Privacy Policy-** Tabled.
- c) **Discussion and Possible Action Ordinance 02-2026 Commercial Zones Supplementary Developmental Standards** – Tabled.
- d) **Discussion and Possible Action on Approving Transportation Master Plan** – Tara motions to approve. Jennie seconds. All in favor.

8. **NEW BUSINESS**

- a) **Discussion and Possible Action – Authorization of Separate Phone Line for Town Marshal for Confidential Case Communications-**Jennie motions to authorization of separate line for the Town Marshal. Seconded by Lybarger. All in favor.
- b) **Discussion and Possible Action – on Resolution 2026-09 Hiring a Part-time Postal Employee** – Jennie motions to hire Kimberly Guevarra part time postal worker at \$18 per hour, Tara Second , all ayes
- c) **Discussion and Possible Action on Ordinance 03-2026 - An Ordinance Amending Section 15.24.030 Of The Big Water Municipal Code Regarding Authority To Grant Time Extensions; Providing For Severability; And Providing An Effective Date** – Motion to adopt made by Jim, seconded by Jennie, all in favor.
- d) **Discussion and Possible Action on Ordinance 04-2026 - Amendment to Zoning Code 15.10.160 Procedures For Lot Line Adjustments And 15.10.150 Standards And Requirements For Parcel Joinder (Lot Consolidation) for duplicate language-** motion to adopt made by Jim, seconded by Tara, all in favor.
- e) **Discussion and Possible Action on Ordinance 05-2026 Amending Municipal Code 14 Subdivision Regulations** – Motion to adopt made by Jennie, seconded by Jim, - all in favor.
- f) **Discussion and Possible Action on Resolution 2026-06 - Open budget for 2025/2026 FY Budget** – Jim motions to the open budget 2025/26 FY and approve funding, Tara seconds, all in favor.
- g) **Discussion on the 2026-2027 Preliminary Fiscal Year Budget** – Special meeting will be done
- h) **Discussion and Possible Action on Resolution 2026-08 Authorizing Designated Officials to Access and Transact with the Utah Public Treasurers' Investment Fund (PTIF)** – Motion to adopt made by Jim, Seconded by Jennie, all in favor.
- i) **Discussion and Possible Action for a Park picnic pavilion bid approval to move forward for funding request to KCRTSSD Board-** Jennie mention only 5k of town money, but donations could be sought. Tara motions to move forward to attempt to get funding from KCRTSSD Board, Jim seconds, all in favor.

j) Discussion on employee evaluations per the Marshal – David suggests further discussion with dept heads, Tara asks if evals have happened, they have (some) because they're done on anniversary of employment. Tara agrees that merit raises shouldn't be part of performance eval.

k) Discussion and possible action on financials and check register – Jim motions to accept financial as written, Tara seconds , all in favor.

9. ADJOURNMENT— 8:26pm Jim motions to adjourn, Jennie seconded. All in favor.



March 18th, 2026

Mayor and Town Council,

Thank you for your time and dedication to our community and my department. It does not go unnoticed.

- The new MOU for fire protection with the Page Fire Department is still under review by the Big Water Attorney.
- We are still waiting for Page Fire and Kane County Hospital to finalize their MOU so we can begin taking transports again. HOWEVER, we did take our first transport out of Page Banner this week under good terms and at the request of the Page Fire Department.
- We are still waiting for notification of whether we will be awarded grants we have applied for.
- The Pancake Breakfast was a huge success and we raised \$1707.
- We have a new part time employee that begins on 4/24/26. With interest in a fulltime position when one is available.
- Total of 19 calls in March.
- Our SCBA compressor is still down pending word from the manufacturer on parts.
- E32 has more extensive repairs required than originally anticipated and I am working on securing quotes for that work.
- I also missed adding the annual pump testing and ground ladder testing to the budget numbers. I will get those to Peggy ASAP.
- The station bathroom shower is repaired and operational.
- The station water heater has been replaced.
- The station ice machine is down, waiting for a new filter to arrive.

Sincerely,

Cameron Westenskow
Fire Chief/Paramedic
Big Water Fire Department

6



Clerk Bigwater <bigwaterclerk@gmail.com>

Big Water Marshal's April Town Council report

1 message

Russell Johnson <rjohnson@bigwaterut.gov>
To: Clerk Bigwater <BigWaterClerk@gmail.com>

Mon, Apr 13, 2026 at 8:59 AM

For the month of March the Marshal's Department had 24 new cases. As of this writing (4/13/26@08:57hours) we have had 9 new cases so far and have 6 open cases.

--
Marshal Russell Johnson Badge#13Z1
Big Water Marshal's Department
Big Water Utah (435) 675-3760
rjohnson@bigwaterut.gov

Treasurer Report

To: Mayor and Town Council

From: Peggy Short

Date: April 13, 2026

Subject: Budget Deficit and Fiscal Year 2026-2027 Sustainability Concerns

Summary

The Town is currently facing a projected budget deficit of **\$25,300**. This shortfall is primarily due to:

- Statutory limitations on appropriated funds from existing revenue sources
- Unbudgeted increases in **Utah Retirement Systems (URS)** contributions
- Increased personnel-related costs within the **Fire Department**

This memo outlines the current situation, associated risks, and necessary considerations for maintaining fiscal stability moving into the next fiscal year.

Background

During the current fiscal year, expenditures related to URS contributions for Fire personnel exceeded the amounts originally budgeted. These increases were not anticipated at the time of budget adoption and have resulted in a gap between appropriated funds and actual expenditures.

Due to legal and budgetary constraints, the Town cannot continue appropriating funds beyond what is authorized without formally amending revenue sources.

Current Financial Impact

After appropriating all available funds from existing reserves, the Town still faces a projected deficit of **\$25,300** for the current fiscal year.

Additionally:

- The funds utilized are non-recurring and were not intended for ongoing operational expenses
- There is no identified revenue source to replenish these reserves once depleted
- Continued reliance on reserve funds is not sustainable

Fiscal Year Outlook

If no corrective action is taken, the Town will enter the next fiscal year with:

- Reduced or depleted reserve balances
- Ongoing structural imbalance between revenues and expenditures
- Increased financial vulnerability, particularly for essential services such as Fire

Required Considerations

To ensure long-term financial stability, the Town must consider one or more of the following:

1. **Property Tax Increase (Truth in Taxation Process)**



- Adjusting the certified tax rate to generate sufficient revenue
- This would require compliance with statutory Truth in Taxation noticing and hearing requirements

2. Percentage-Based Revenue Adjustments

- Evaluating allowable increases within existing revenue mechanisms

3. Expenditure Reductions

- Identifying areas for cost containment, which may impact service levels

Conclusion

The current deficit highlights a structural funding issue, not a one-time anomaly. Without adjustments to revenue or expenditures, the Town cannot legally or sustainably continue current operations into the next fiscal year.

Staff recommends that the Council begin discussions on revenue adjustments, including the potential initiation of the Truth in Taxation process, to ensure continued delivery of essential services and long-term fiscal health. The Truth in Taxation is a very time sensitive issue and must be discussed early if it is to be considered for this upcoming budget year.

The budget is attached to this email for your consideration.

APPRECIATION PAY 2026

Name	total for QTR 1
Beckman, Erin	233.76
Coates, Liz	233.76
Bianna Park	237.24
Loyd, Jim	229.2
Shugart, Shelly	247.92
Michael McDonald	60
Chris Travis	247.2
Amy Syrett	144
Richard Palsgrove	210.12

Big Water Municipal Corporation
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

Change In Net Position	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Revenue:								
Taxes								
3110.0 PROPERTY TAXES - CURRENT	162,882	192,399	198,948	198,900	0	199,000	0	
3120.0 PROPERTY TAXES - DELINQUENT	22,823	26,155	22,471	17,000	0	20,000	0	
3130.0 GENERAL SALES AND USE TAXES	180,851	232,627	107,181	138,000	0	150,000	0	
3140.0 TRANSIENT ROOM TAXES	0	0	37,565	50,000	0	50,000	0	
3150.0 COMMUNITY RESORT TAXES	0	0	5,333	0	0	80,000	0	
3170.0 FEE-IN-LIEU OF PROP TAXES	20,450	16,296	12,665	16,000	0	16,000	0	
Total Taxes	387,006	467,477	384,162	419,900	0	515,000	0	
Licenses and permits								
3210.0 BUSINESS LICENSES & PERMITS	7,275	9,125	7,600	9,000	0	9,000	0	
3220.0 NON-BUSINESS LICENSES & PERMIT	3,085	1,412	1,515	2,000	0	2,000	0	
3221.0 BUILDING PERMITS	13,224	23,915	7,326	10,000	0	10,000	0	
3225.0 ANIMAL LICENSES	0	10	0	0	0	0	0	
Total Licenses and permits	23,584	34,462	16,441	21,000	0	21,000	0	
Intergovernmental revenue								
3340.0 STATE GRANTS	55,067	43,200	2,700	1,500	0	0	0	
3340.5 HWY 89 TURNOUT GRANT	2,506,947	0	0	0	0	0	0	
3355.0 GRANT REVENUE	75,000	4,456	0	4,000	0	0	0	
3355.5 FIRE STATE GRANT REVENUE	13,746	9,963	0	0	0	0	0	
3356.0 CLASS C ROAD FUND ALLOTMENT	103,787	96,785	87,774	70,000	0	70,000	0	
Total Intergovernmental revenue	2,754,547	154,405	90,474	75,500	0	70,000	0	
Charges for Fire Services								
3361.0 CLID CONTRACT	128,666	132,205	135,843	135,000	0	138,713	0	
3362 FIRE DEPARTMENT REVENUE	356,180	259,600	244,480	352,500	0	290,000	0	
3363 WILD LAND REVENUE	0	3,804	0	1,000	0	1,000	0	
Total Charges for Fire Services	484,846	395,609	380,323	488,500	0	429,713	0	
Charges for services								
3419.0 GENERAL GOVT - POST OFFICE	16,815	17,648	13,236	18,000	0	18,000	0	
3443.0 REFUSE COLLECTION CHARGES	20	0	0	0	0	0	0	
Total Charges for services	16,835	17,648	13,236	18,000	0	18,000	0	
Fines and forfeitures								
3520.0 COURT FEE	2,256	2,135	2,057	2,000	0	2,000	0	
Total Fines and forfeitures	2,256	2,135	2,057	2,000	0	2,000	0	
Interest								
3610.0 INTEREST EARNINGS	38,869	39,566	22,685	30,000	0	28,000	0	
Total Interest	38,869	39,566	22,685	30,000	0	28,000	0	
Miscellaneous revenue								
3630.0 VOLUNTARY FIRE CONTRIBUTION	0	10,000	25	0	0	0	0	
3650.0 FIRE DEPT DONATIONS	0	0	1,707	0	0	0	0	
3690.0 MISCELLANEOUS REVENUE	0	1,264	380	400	0	0	0	
3694 EVENT DONATIONS	1,000	1,000	1,100	1,100	0	1,000	0	
3695.0 CASH OVER/SHORT	0	0	0	500	0	500	0	



Big Water Municipal Corporation
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Miscellaneous revenue	1,000	12,264	3,212	2,000	0	1,500	0	
Contributions and transfers	0	40,000	0	0	0	0	0	
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	0	0	0	68,731	0	46,616	0	
3990.0 GEN FUND BALANCE TO BE APPROP.	0	0	0	68,731	0	46,616	0	
Total Contributions and transfers	0	40,000	0	68,731	0	46,616	0	
Total Revenue:	3,708,942	1,163,566	912,590	1,125,631	0	1,131,829	0	
Expenditures:								
General government								
Council								
4111.0 MAYOR SALARIES AND WAGES	6,875	7,141	5,775	7,150	0	7,150	0	
4113.0 EMPLOYEE BENEFITS	437	547	442	675	0	600	0	
4121.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	25	0	0	0	0	0	0	
4123.0 TRAVEL	0	0	60	150	0	150	0	
4124.0 OFFICE EXPENSE & SUPPLIES	291	0	0	0	0	0	0	
Total Council	7,628	7,688	6,277	7,975	0	7,900	0	
Court								
4224.0 OFFICE EXPENSE & SUPPLIES	0	0	276	0	0	0	0	
4230.0 PUBLIC DEFENDER	0	0	0	1,500	0	1,500	0	
4230.5 ATTORNEY	10,050	0	10,000	10,000	0	10,000	0	
Total Court	10,050	0	10,276	11,500	0	11,500	0	
Administration								
4411.0 SALARIES AND WAGES	62,570	65,949	61,658	72,200	0	74,005	0	
4413.0 EMPLOYEE BENEFITS	7,262	5,077	5,531	6,000	0	6,150	0	
4415.0 EMPLOYEE MEDICAL BENEFITS	13,511	24,662	17,499	25,963	0	25,500	0	
4418.0 EMPLOYEE RETIREMENT	13,939	10,018	8,421	12,477	0	11,000	0	
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	4,091	2,954	2,900	3,100	0	2,000	0	
4422.0 PUBLIC NOTICES	0	0	0	500	0	500	0	
4423.0 TRAVEL	6,190	4,272	1,558	6,500	0	6,500	0	
4424.0 OFFICE EXPENSE & SUPPLIES	5,120	7,743	6,099	8,000	0	8,000	0	
4424.5 TOWN WEBSITE	4,355	2,975	0	4,300	0	3,200	0	
4425.0 EQUIPMENT - SUPPLIES & MAINT	908	1,980	1,530	2,000	0	2,000	0	
4426.0 INFORMATION TECHNOLOGY (IT) SERVICES	0	0	2,735	2,500	0	3,500	0	
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	5,756	8,071	1,743	4,000	0	4,000	0	
4428.0 UTILITIES	3,622	2,900	2,110	3,000	0	3,000	0	
4429.0 TELEPHONE	753	1,059	1,027	1,000	0	1,000	0	
4430.0 LAWSUIT	2,612	0	1,764	3,100	0	3,000	0	
4430.5 ATTORNEY	3,423	3,050	5,033	5,500	0	5,000	0	
4431.0 ENGINEERING	17,067	9,571	5,146	10,000	0	10,000	0	
4431.5 AUDIT	5,495	4,195	4,350	4,400	0	4,500	0	
4433.0 EDUCATION & TRAINING	1,168	1,000	875	3,000	0	3,000	0	
4434.0 BANK CHARGES	4,362	3,339	2,323	4,000	0	4,000	0	
4435.0 POSTAL CONTRACT	35,917	36,959	32,772	34,000	0	34,000	0	
4451.0 INSURANCE AND SURETY BONDS	32,984	7,043	1,964	10,000	0	10,000	0	
4452.0 EVENT EXPENDITURES	425	539	1,380	3,500	0	1,000	0	
4461.0 MISCELLANEOUS	393	782	708	7,500	0	10,000	0	

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Big Water Municipal Corporation
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Total Administration	231,933	204,139	169,127	236,540	0	234,855	0	
Non-Departmental								
4920.0 TOWN CLEAN-UP	71	157	82	2,200	0	500	0	
4930.0 PLANNING & ZONING TRAINING	0	0	50	50	0	0	0	
4939.0 ELECTIONS	3,235	0	2,131	3,450	0	0	0	
4963.0 CONTRIBUTIONS AND DONATIONS	7,310	11,900	0	0	0	0	0	
4964.0 ARPA EXPENSE	2,048	6,572	0	0	0	0	0	
Total Non-Departmental	12,664	18,629	2,263	5,700	0	500	0	
Total General government	262,275	230,456	187,943	261,715	0	254,755	0	
Public safety								
Police								
5411.0 SALARIES - FULL TIME	85,983	72,989	64,933	75,544	0	77,433	0	
5412.0 SALARIES - PART TIME	0	8,880	19,288	24,860	0	25,000	0	
5413.0 EMPLOYEE BENEFITS	28,943	6,340	6,425	6,600	0	7,200	0	
5415.0 MED INSUR	24,535	23,874	18,929	26,000	0	26,000	0	
5418.0 EMPLOYEE RETIREMENT	0	20,825	18,211	22,000	0	24,000	0	
5419.0 EQUIPMENT - SUPPLIES & MAINT	3,225	18,723	15,659	15,900	0	8,000	0	
5420.0 SAFETY EQUIPMENT - SUPPLIES & MAINT	0	0	0	3,000	0	3,000	0	
5421.0 VEHICLE EQUIPMENT - SUPPLIES & MAINT	0	0	0	0	0	3,000	0	
5423.0 TRAVEL	0	0	458	1,000	0	1,000	0	
5424.0 OFFICE EXPENSE & SUPPLIES	4,154	3,652	467	500	0	500	0	
5426.0 FUEL	5,049	6,021	4,964	6,000	0	7,500	0	
5427.0 UNIFORMS	0	0	0	0	0	1,000	0	
5428.0 UTILITIES	160	689	794	1,000	0	1,000	0	
5429.0 TELEPHONE	1,074	709	571	1,000	0	1,000	0	
5430.0 INFORMATION TECHNOLOGY (IT) SERVICES	0	0	2,285	2,000	0	3,500	0	
5433.0 EDUCATION & TRAINING	0	990	0	500	0	2,000	0	
5434.0 GRANT EXPENDITURES	2,857	4,456	0	4,000	0	0	0	
5451.0 INSURANCE AND SURETY BONDS	0	703	3,684	2,600	0	3,700	0	
5461.0 MISCELLANEOUS	50	50	100	100	0	200	0	
Total Police	156,031	168,903	156,767	192,604	0	195,033	0	
Fire								
5511.0 SALARIES AND WAGES	341,620	351,147	311,476	357,489	0	366,426	0	
5511.1 TRANSPORT SALARIES AND WAGES	2,200	595	0	0	0	0	0	
5513.0 EMPLOYEE BENEFITS	41,940	53,492	24,565	27,000	0	28,000	0	
5514.0 MEDICAL BENEFITS	0	0	27,885	29,000	0	36,000	0	
5515.0 EMPLOYEE RETIREMENT	38,841	30,977	31,487	30,000	0	44,500	0	
5523.0 STATION MAINTANCE AND REPAIR	2,818	14,192	1,764	5,000	0	5,000	0	
5524.0 OFFICE EXPENSE & SUPPLIES	9,987	9,291	3,182	8,500	0	3,500	0	
5524.1 UNIFORMS	5,999	3,571	4,277	5,000	0	5,000	0	
5525.0 EQUIPMENT - SUPPLIES & MAINT	11,949	15,629	4,423	9,000	0	6,000	0	
5525.1 MAINTENANCE - E31	1,529	702	7,034	3,400	0	25,500	0	
5525.15 MAINTENANCE - E32	1,065	6,899	1,990	3,000	0	10,000	0	
5525.2 MAINTENANCE - R31	5,065	1,352	114	4,000	0	3,000	0	
5525.3 MAINTENANCE - R32	530	0	0	0	0	0	0	

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Big Water Municipal Corporation

Budgeting Worksheet

10 General Fund - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
5525.4 MAINTENANCE - A31	762	105	0	0	0	0	0	
5525.5 MAINTENANCE - A32	(38)	0	79	0	0	0	0	
5525.6 MAINTENANCE - BR31	792	690	0	1,000	0	1,000	0	
5525.7 MAINTENANCE - CH30	2,425	3,050	1,591	2,000	0	2,000	0	
5526.1 FUEL - BRUSH TRUCK 31	0	188	334	500	0	500	0	
5526.2 FUEL - ENGINE 31	2,002	2,771	673	1,500	0	1,200	0	
5526.3 FUEL - ENGINE 32	2,042	98	625	1,500	0	1,200	0	
5526.31 FUEL - R31	1,983	531	704	1,500	0	1,200	0	
5526.32 FUEL - R32	2,588	0	0	0	0	0	0	
5526.4 FUEL - A32	(257)	0	0	0	0	0	0	
5526.5 FUEL - CH30	0	5,153	2,465	4,000	0	3,000	0	
5527 EQUIPMENT - FIRE	0	210	535	1,000	0	4,000	0	
5527.1 EQUIPMENT - HAZMAT	0	(2,138)	0	0	0	0	0	
5528.0 UTILITIES	6,101	7,016	4,755	7,000	0	7,000	0	
5529.0 TELEPHONE	730	3,348	2,101	2,500	0	2,500	0	
5530.0 GRANT EXPENDITURES	2,446	9,963	0	0	0	0	0	
5530.1 QUICK RESPONSE VEHICLE GRANT	66,227	0	0	0	0	0	0	
5533.0 EDUCATION & TRAINING	3,902	3,714	3,897	4,000	0	4,000	0	
5533.1 EDUCATION & TRAINING SUPPLIES	286	1,243	737	1,000	0	1,000	0	
5534.0 TRAVEL EXPENSES	7,034	5,907	826	3,000	0	2,500	0	
5535.0 WILD LAND	9,230	1,805	571	1,000	0	1,000	0	
5536 ATTORNEY	0	1,810	2,008	1,000	0	1,000	0	
5537 PUBLIC RELATIONS	0	1,915	1,063	2,000	0	2,000	0	
5551.0 INSURANCE AND SURETY BONDS	1,378	17,726	15,451	20,000	0	15,500	0	
5561.0 MISCELLANEOUS	4,037	1,538	2,113	1,500	0	1,500	0	
5567.0 FIRE HOUSE LEASE PMT	11,360	11,240	11,120	11,120	0	12,000	0	
5568.0 FIRE TRUCK LEASE PMT	12,945	12,885	12,825	12,825	0	12,765	0	
Total Fire	601,519	578,615	482,670	561,334	0	609,791	0	
Building								
5611.0 SALARIES AND WAGES	11,059	11,280	10,627	11,000	0	11,000	0	
5613.0 EMPLOYEE BENEFITS	528	612	510	550	0	550	0	
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,060	1,154	0	500	0	500	0	
5623.0 TRAVEL	281	0	0	0	0	0	0	
5624.0 OFFICE EXPENSE & SUPPLIES	458	0	22	500	0	500	0	
5633.0 EDUCATION & TRAINING	690	0	0	2,000	0	1,000	0	
Total Building	14,076	13,047	11,158	14,550	0	13,550	0	
Total Public safety	771,626	760,564	650,595	768,488	0	818,374	0	
Highways and public improvements								
Highways								
6110.0 Streets SALARIES & WAGES	7,975	7,150	5,775	7,150	0	7,150	0	
6113.0 Streets BENEFITS	699	553	442	1,000	0	600	0	
6120.0 Streets debt service - principal	21,000	21,000	0	0	0	0	0	
6121 Streets debt service - interest	630	315	0	0	0	0	0	
6127.0 Streets REPAIRS & MAINTENANCE	5,970	2,165	2,042	26,000	0	10,000	0	
6140 Road Development	432	23,184	0	0	0	0	0	
6140.1 US 89 HWY TURNOUT PROJ	2,709,422	0	0	0	0	0	0	

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Big Water Municipal Corporation
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
6163.0 CLASS C ROAD PROGRAM	4,022	42,013	5,465	35,850	0	52,250	0	
Total Highways	2,750,149	96,379	13,724	70,000	0	70,000	0	
Total Highways and public improvements	2,750,149	96,379	13,724	70,000	0	70,000	0	
Parks, recreation, and public property								
Parks & Recreation								
6411.0 SALARIES AND WAGES	461	4,600	5,001	6,000	0	6,000	0	
6412.0 VISITOR CENTER SALARIES AND WAGES	0	0	927	12,428	0	0	0	
6413.0 EMPLOYEE BENEFITS	0	0	138	0	0	500	0	
6424.0 OFFICE EXPENSE & SUPPLIES	0	0	31	0	0	0	0	
6425.0 EQUIPMENT - SUPPLIES & MAINT	706	373	0	800	0	800	0	
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	30	1,107	300	700	0	700	0	
6428.0 UTILITIES	1,030	3,890	5,130	5,000	0	6,000	0	
6461.0 MISCELLANEOUS	0	24	0	500	0	0	0	
Total Parks & Recreation	2,228	9,994	11,527	25,428	0	14,000	0	
Total Parks, recreation, and public property	2,228	9,994	11,527	25,428	0	14,000	0	
Transfers								
9092.0 TRANSFERS TO MBA	24,305	0	0	0	0	0	0	
Total Transfers	24,305	0	0	0	0	0	0	
Total Expenditures:	3,810,583	1,097,393	863,789	1,125,631	0	1,157,129	0	
Total Change in Net Position	(101,641)	66,173	48,801	0	0	(25,300)	0	

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Big Water Municipal Corporation

Budgeting Worksheet

21 Municipal Building Authority - 07/01/2026 to 06/30/2027

100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3680 FIREHOUSE RECEIVABLE	11,360	11,240	11,120	11,120	0	12,000	0	
3685.0 FIRE TRUCK RECEIVABLE	12,945	12,885	12,825	12,825	0	12,765	0	
Total Miscellaneous revenue	24,305	24,125	23,945	23,945	0	24,765	0	
Contributions and transfers								
3810 TRANSFER FROM GENERAL FUND	24,305	0	0	0	0	0	0	
Total Contributions and transfers	24,305	0	0	0	0	0	0	
Total Revenue:	48,610	24,125	23,945	23,945	0	24,765	0	
Expenditures:								
Debt service								
4250 Firehouse Loan Principal	8,000	8,000	8,000	8,000	0	9,000	0	
4251 Firehouse Loan Interest	3,360	3,240	3,120	3,120	0	3,000	0	
4252 Fire Truck Loan Principal	12,000	12,000	12,000	12,000	0	12,000	0	
4253 Fire Truck Loan Interest	945	885	825	825	0	765	0	
Total Debt service	24,305	24,125	23,945	23,945	0	24,765	0	
Total Expenditures:	24,305	24,125	23,945	23,945	0	24,765	0	
Total Change In Net Position	24,305	0	0	0	0	0	0	

**BIG WATER TOWN
ORDINANCE 07-2026**

**AN ORDINANCE AMENDING TITLE 15 (ZONING) OF THE BIG WATER
MUNICIPAL CODE TO CLARIFY THE AUTHORITY AND DUTIES OF THE
ZONING ADMINISTRATOR AND TO ESTABLISH CONSISTENT
ADMINISTRATIVE REVIEW PROCEDURES**

WHEREAS, Big Water Town has adopted Title 15, Zoning Code, to regulate land use and development within the Town; and

WHEREAS, Big Water Town has adopted Title 15, Zoning Code, to regulate land use and development within the Town; and

WHEREAS, the amendments herein are intended to clearly distinguish between ministerial and discretionary land use decisions consistent with Utah Code Title 10, Chapter 9a;

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

SECTION 1: **AMENDMENT** “15.06.050 Zoning Administrator” of the Big Water Zoning Code is hereby *amended* as follows:

A M E N D M E N T

15.06.050 Zoning Administrator

The Council may designate a person to carry out the administrative responsibilities of this Ordinance, and the Subdivision Ordinance. The person so designated is referred to herein as the “Zoning Administrator.”

~~It is the responsibility of~~ The Zoning Administrator shall be responsible for the day to day administration and enforcement of this Ordinance and shall ensure all administrative processes, procedures and other provisions of this Ordinance and the Subdivision Ordinance are consistently and equitably applied.

Powers and Duties The Zoning Administrator shall have the following powers and duties:

1. Administrative Review Authority a. To review and approve, approve with conditions where expressly authorized, or deny applications for permitted uses, temporary uses, and other administrative land use applications as specifically provided in this Ordinance. b. Such decisions shall be ministerial in nature and shall be based solely upon compliance with the objective standards and requirements of this Ordinance.

2. Application Processing a. To receive, review, and process all development applications. b. To determine application completeness pursuant to Section 15.10.070.
3. Zoning Interpretation To interpret and apply the provisions of this Ordinance in the administration of land use applications, subject to appeal as provided in Chapter 15.32.
4. Permit Authorization To issue zoning clearances and authorize permits where applications comply with all applicable provisions of this Ordinance.
5. Enforcement Authority To enforce the provisions of this Ordinance, including the authority to: Issue notices of violation Issue stop work orders Initiate enforcement proceedings as provided in Chapter 15.30
6. Coordination To coordinate review with the Planning Commission, Town Council, Building Official, and other agencies as necessary.
7. Limitations of Authority The Zoning Administrator shall not have authority to approve applications requiring discretionary review, including but not limited to: Conditional Use Permits Variances Zoning Ordinance Amendments General Plan Amendments Such applications shall be reviewed and decided by the appropriate land use authority as designated in this Ordinance.
8. Reporting: The Zoning Administrator shall provide to the Commission and Council, at the regular meetings of the Commission and Council, an Activity Report identifying all administrative actions and decisions taken by the Zoning Administrator applying the provisions of this Ordinance.

SECTION 2: ADOPTION “15.06.045 Approval Authority” of the Big Water Zoning Code is hereby *added* as follows:

ADOPTION

15.06.045 Approval Authority(*Added*)

The authority to review and approve development applications, permits, and licenses under this Ordinance shall be assigned as follows:

1. Zoning Administrator The Zoning Administrator shall have authority to review and render final decisions on applications that are administrative and ministerial in nature, including: Permitted Uses (Chapter 15.12) Temporary Uses (Chapter 15.16) Other applications expressly assigned by this Ordinance
2. Planning Commission The Planning Commission shall have authority to review and render final decisions on applications requiring discretionary review, including Conditional Use Permits as provided in Chapter 15.14.
3. Town Council The Town Council shall act as the legislative body and shall have authority over: Zoning Ordinance Amendments Zoning Map Amendments General Plan Amendments
4. Interpretation Where ambiguity exists regarding approval authority, the provisions of this Ordinance shall be interpreted to assign ministerial decisions to the Zoning

Administrator and discretionary decisions to the Planning Commission or Town Council.

SECTION 3: AMENDMENT “15.10.100 Scope Of Development Approvals” of the Big Water Zoning Code is hereby *amended* as follows:

AMENDMENT

15.10.100 Scope Of Development Approvals

All development approvals shall be granted by the applicable land use authority designated by this Ordinance. The rights conferred by a development permit shall be limited to those expressly granted and shall be subject to all applicable conditions and requirements. A development permit shall be considered void after one (1) year unless construction has taken place or the activity has commenced.

~~†. The rights conferred by a development permit upon the filing of a complete application and approval by the Town shall be limited to those rights granted in the applicable provisions of this Ordinance and subject to any conditions attached to the development permit. A development permit shall be considered void after one (1) year unless construction has taken place or the activity has commenced.~~

SECTION 4: AMENDMENT “15.12.030 Review And Approval Procedures” of the Big Water Zoning Code is hereby *amended* as follows:

AMENDMENT

15.12.030 Review And Approval Procedures

The procedures for the review and consideration of a Permitted Use Application are identified by Figure 4, herein.

The Zoning Administrator shall review the permitted use request and determine if the request:

1. Is a Permitted Use within the zoning district, as identified in the Table of Uses, Table

- 1.
2. Complies with all requirements applicable to the zoning district, including minimum area, yard setbacks, height, and all other requirements applicable in the zoning district.
3. Complies with all requirements for Site Plan Requirements and Approval Procedures, as provided by Chapter 15.26, herein.
4. Does not propose any construction on any sensitive lands, as defined by Section 15.42.010(53) herein.
5. Complies with all applicable dedication requirements of the Town and provides the necessary infrastructure, as required.

Upon finding that the proposed use, building, or structure complies with the standards and requirements as identified in (1) to (5) above, and the proposed use, building, or structure can be adequately serviced by the existing, or proposed infrastructure, the development plans shall be reviewed for compliance to the provisions of the Building Code and all other Codes, as adopted by the Town, by the Building Official. If the request for a permitted use, building, or structure complies with all the requirements of this Ordinance and the Building Code, and all other applicable Codes, the Permitted Use Application shall be approved and a building permit issued.

The permitted use request does not comply with the requirements of this Ordinance and the Building Code and all other applicable Codes, the Zoning Administrator and/or Building Official shall not authorize any use, building, or structure, and no building permit shall be issued. The Zoning Administrator and/or Building Official shall notify the applicant identifying what requirements have not been satisfied.

The review and approval of a Permitted Use Application by the Zoning Administrator is ministerial in nature. The Zoning Administrator shall approve the application upon a finding that the proposed use complies with all applicable standards and requirements of this Ordinance and all other applicable codes. The Zoning Administrator shall not deny a permitted use that complies with all objective requirements.

SECTION 5: ADOPTION “15.26.035 Site Plan Approval Authority” of the Big Water Zoning Code is hereby *added* as follows:

ADOPTION

15.26.035 Site Plan Approval Authority(*Added*)

1. Site plans associated with Permitted Uses shall be reviewed and approved by the Zoning Administrator as a ministerial action.
2. Site plans associated with Conditional Uses shall be reviewed and approved by the Planning Commission as part of the Conditional Use Permit process.
3. The Zoning Administrator may review site plans for completeness and compliance prior to Planning Commission consideration.

SECTION 6: AMENDMENT “15.30.010 Enforcement - Procedures And Duties” of the Big Water Zoning Code is hereby *amended* as follows:

AMENDMENT

15.30.010 Enforcement - Procedures And Duties

This Ordinance may be enforced by the Town by any appropriate means authorized by State law and Big Water Town ordinances including, but not limited to, injunctive relief, fines, withholding of building permits and revocation of development approvals, permits, and licenses.

It shall be the duty of the Zoning Administrator, Building Official, Planning Commission, and/or Town Council members to bring to the attention of the Town Attorney any violations of this Ordinance. The Town Attorney shall be responsible for enforcing all provisions and requirements of this Ordinance and initiating proceedings to ensure compliance, as allowed and authorized by State laws.

No building permit shall be issued for the construction of any building or structure located on a lot subdivided or sold in violation of the provisions of this Ordinance or the Big Water Town Subdivision Ordinance, nor shall the Town have any obligation to issue certificates of occupancy or to extend facilities or services to any parcel created in violation of this Ordinance or the Big Water Town Subdivision Ordinance.

The Zoning Administrator is designated as the primary enforcement officer for this Ordinance and is authorized to administer and enforce all provisions herein.

**BIG WATER TOWN
ORDINANCE 07-2026 P&Z ADMINISTRATOR AUTHORITY**

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

SECTION 1: **AMENDMENT** “14.20.020 Parcel Joinder (Lot Consolidation)” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

14.20.020 Parcel Joinder (Lot Consolidation)

The Big Water Town Council may, upon recommendation by the Planning and Zoning Commission, consider the joining of two, or more, contiguous parcels (lots), following and complying with all the requirements for parcel joinder as identified in the Big Water Zoning Ordinance (2004-236, adopted 12-21-2004, *Chapter 15.10 Development Applications and Procedures, Section 15.10.150 Standards and Requirements for Parcel Joinder (Lot Consolidation), amended April 20,, 2009*) and at § 10-9a-103, Utah Code Annotated, 1953, as amended (2008), § 10-9a-608 et seq., Utah Code (Amended 2006), and consistent with the requirements of § 10-9a-609, Utah Code (Amended 2007).

1. A parcel joinder (lot consolidation) means:
 - a. revising the legal description of more than one contiguous unsubdivided parcel of property into one legal description encompassing all such parcels of property; or
 - b. joining a subdivided parcel of property to another parcel of property that has not been subdivided, if the joinder does not violate applicable land use/subdivision ordinances.
2. The joining of a subdivided parcel of property to another parcel of property that has not been subdivided does not constitute a subdivision under Subsection (44) as to the unsubdivided parcel of property or subject the unsubdivided parcel to the municipality's subdivision ordinance. (Utah Code § 10-9a-103 Definitions, Amended by Chapter 19, Chapter 112, Chapter 326 and Chapter 360, 2008)
3. Any fee owner, as shown on the last county assessment rolls, of land within the subdivision that has been laid out and platted as provided in this part may, in writing, ~~petition Planning and Zoning to have the plat altered, or amended.~~ submit an application to the Town for review by the Zoning Administrator.
4. ~~The following requirements must be met and accepted by the Zoning Administrator, prior to securing a Parcel Joinder meeting with and recommendation from Planning and Zoning to Town Council. The Zoning Administrator shall review all Parcel Joinder (Lot Consolidation) applications for completeness and compliance with all applicable provisions of the Town Code. Parcel Joinder applications shall be processed~~

as an administrative land use application, except where a public hearing is required pursuant to Utah Code or this Ordinance. The Zoning Administrator shall prepare a written recommendation for consideration by the Planning Commission and Town Council where required.

- a. Applicant must be the title owner of said property or have written/certified power of attorney to act on behalf of the owner.
 - b. Applicant must submit a completed Big Water Parcel Joinder (Lot Consolidation) Request form to include:
 - i. property owner's name;
 - ii. date;
 - iii. address, phone, cell phone, fax, city, state, Zip code;
 - iv. name, location (lot#, block, section, subdivision platted name) and legal description of subdivision plat;
 - v. reason for parcel joinder request;
 - vi. certification to conform to Big Water ordinances.
 - c. Applicant must submit a revised (final) plat, prepared by a licensed land surveyor. The plat shall be prepared in pen and all sheets shall be numbered. The plat shall be drawn on reproducible Mylar. A minimum of six (6) paper (8 ½" x 11") copies shall be presented to the Town Clerk with the formal request form. The revised plat shall contain Signature blocks for the dated signatures of the Owner of Record, Surveyor, **County Recorder, and Land Use Authority**. (See Section 14.08.020 of the Big Water Subdivision Ordinance)
 - d. Applicant must provide the names and addresses of all property owners in said plat/subdivision within 500 feet of joinder properties.
 - e. Applicant must provide paid tax statement for the current year.
 - f. Applicant must pay the applicable parcel joinder fees to the Town Clerk in accordance with the current Big Water Rates and Fees for Municipal Services schedule. Applicant also is responsible for any other applicable fees, e.g., engineering review, title search, recording fee.
 - g. Applicant must provide a title report, by a licensed Title Company, for the properties proposed for parcel joinder with the application .
 - h. Applicant or authorized agent must be present for public meeting at which parcel joinder is an agenda item, or the application will be tabled.
5. An incomplete application will not be scheduled for a Planning & Zoning Commission public meeting agenda.
6. The Zoning Administrator shall ensure that notice is given to all affected property owners within 500 feet of the subject property, only where notice is required by applicable provisions of the Town Code or Utah law, joinder properties, pursuant to local ordinance. ~~Notice shall be provided in a manner reasonably calculated to inform affected property owners, which may include first-class mail or other methods as established by Town policy.~~
7. Administrative Review and Approval Where no public hearing is required pursuant to Utah Code, the Town Council may consider a Parcel Joinder application at a public meeting based upon the recommendation of the Zoning Administrator and Planning Commission. Where a public hearing is required by Utah Code or this Ordinance, the

application shall follow the applicable public hearing procedures prior to final action by the Town Council. The Zoning Administrator shall determine whether the application meets the criteria for administrative processing or requires a public hearing based on applicable law.

8. The Planning and Zoning Commission shall give its recommendation within 30 days after the proposed parcel joinder request is referred, or as that time period is extended by agreement with the applicant. (Utah Code § 10-9a-608 et seq., (2)(a)(ii), Amended 2006)
9. Town Council will make its decision within 45 days after the petition is filed or, if applicable, within 45 days after receipt of the planning commission's recommendation.
10. Town Council shall hold a public hearing (§ 10-9a-207, et seq., Utah Code Amended 2006, 10-9a-509, et seq., Utah Code Amended 2008, and § 10-9a-608, et seq., Utah Code Amended 2006) if
 - a. any owner within the plat notifies the municipality of his/her objection in writing within ten (10) days of mailed notification or by published notification deadline; or
 - b. if required, all owners in the subdivision have not signed the revised plat; or
 - c. the parcel joinder amends a public street, alley or right-of-way (§ 10-9a-208, Utah Code Amended 2006, and § 10-9a-609.5 et seq., Utah Code Amended 2007); or
 - d. Council finds that a compelling, countervailing public interest would be jeopardized by approving the application (§ 10-9a-509, et seq., Utah Code Amended 2008).
11. The public hearing requirement (§ 10-9a-207, et seq., Utah Code Amended 2006, § 10-9a-509, et seq., Amended 2008, and § 10-9a-608, et seq., Utah Code Amended 2006), does not apply and Town Council may consider at a public meeting an owner's petition to alter or amend a subdivision plat if:
 - a. the petition seeks to join two or more of an owner's contiguous, residential lots;
 - b. notice has been given pursuant to local ordinance;
 - c. the parcel joinder does not amend a public street or right-of-way (§ 10-9a-208, Utah Code Amended 2006); and
 - d. Council is satisfied that neither the public interest nor any person will be materially injured by the proposed alteration or amendment, and that there is good cause for the alteration or amendment.
12. Town Council may approve the vacation, alteration, or amendment by signing an amended final plat showing the vacation, alteration, or amendment.
13.
 - a. After the plat has been acknowledged, approved and certified, the owner of the land shall, within the time period designated by ordinance, record the plat in the Kane County recorder's office.
 - b. An owner's failure to record a plat within the time period designated by ordinance renders the plat void. (§ 10-9a-603, (5) (a)(b), Utah Code Amended 2008)
14. The Town Council shall ensure that the amended plat showing the vacation, alteration, or amendment is recorded in the office of the county recorder in which the land is

located (§ 10-9a-609, et seq., Utah Code Amended 2007) within one year of the certified date of the plat.

SECTION 2: AMENDMENT “14.20.030 Lot Line Adjustments Within An Recorded Plat” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

14.20.030 Lot Line Adjustments Within An Recorded Plat

In accordance with Big Water Zoning Ordinance (2004-235, adopted, December 21, 2004, amended April 20, 2009, *Chapter 15.10 Development Applications and Procedures, Section 15.10.160 Procedure for a Lot Line Adjustment*) and § 10-9a-103 (subsections 24, 44) and § 17-27a-103 (subsections 28, 48) Definitions, Utah Code (Amended 2008), petitions to adjust lot lines (mutual boundary) between adjoining properties may be executed upon the recordation of an appropriate deed with the consent of the owners' of record.

1. The applicants must complete and submit to the Zoning Administrator a Big Water Lot Line Adjustment Request form to include:
 - a. property owners' names;
 - b. date;
 - c. owners' addresses, phone/cell/fax numbers, city, state, Zip code;
 - d. name, location (lot #s, block(s), section(s)) and legal descriptions);
 - e. reason for lot line adjustment request;
 - f. paid tax statement for the current year.
 - g. certification to conform to Big Water ordinances.
 - h. names and addresses of all property owners adjacent to the lots in question.
2. Applicants must prove that:
 - a. no new dwelling lot or housing unit results from the lot line adjustment;
 - b. that all adjoining property owners consent to the lot line adjustment;
 - c. the lot line adjustment does not result in a remnant piece of land that did not exist previously; and
 - d. the lot line adjustment does not result in the violation of any applicable zoning district requirements.
3. Applicants must provide a title report, by a licensed Title Company, for the properties proposed for Lot Line Adjustment with the application.
4. Applicants must submit a revised (final) plat, prepared by a licensed land surveyor. The plat shall be prepared in pen and all sheets shall be numbered. The plat shall be drawn on reproducible Mylar. A minimum of six (6) paper (8 ½" x 11") copies shall be presented to the Town Clerk with the formal request form. The revised plat shall contain Signature blocks for the dated signature of the Owner of Record, Surveyor, County Recorder, and Land Use Authority .
5. Applicant must pay the applicable Lot Line Adjustment fees to the Town Clerk in

accordance with the current Big Water Rates and Fees for Municipal Services schedule.

6. The Zoning Administrator shall ~~provide~~~~ensure that~~ notice ~~is given to all~~ adjoining property owners, ~~pursuant to local ordinance.~~ only where required by applicable provisions of the Town Code or Utah law. Notice may be provided by first-class mail or other reasonable method established by Town policy.
7. Lot Line Adjustments shall be reviewed and approved by the Zoning Administrator as an administrative land use decision, provided that all requirements of this Ordinance are met.
8. After the Lot Line Assessment request and plat are approved and certified by the Zoning Administrator as the administrative land use authority~~acknowledged, approved and certified by the Zoning Administrator~~, the owners shall, within one year, record the appropriate deed in the Kane County recorder's office.
9. The County Recorder shall ensure the requirements of this Section are met. The Kane County Recorder may request a review of the materials presented for a Lot Line Adjustment by the Zoning Administrator prior to recordation.
10. If any owner of an adjoining property notifies the municipality of his/her objection in writing within ten (10) days of mailed notification or by published notification deadline, the Zoning Administrator will set an agenda item for the next Planning and Zoning public meeting. The Applicants, or his/her/their authorized agent(s), must be present. If they are not present, the application will be tabled. (Please see Big Water Zoning Ordinance, Section 15.10.150(7-10), or Big Water Subdivision Ordinance, Section 14.20.020(7-10), for the required additional processes.)
11. If a written objection is received from an adjoining property owner within the required notice period, the Zoning Administrator shall refer the application to the Planning Commission for consideration at a public meeting.

PASSED AND ADOPTED BY THE BIG WATER TOWN COUNCIL

	AYE	NAY	ABSENT	ABSTAIN
Mayor David Schmuker	_____	_____	_____	_____
Council member Jim Lybarger	_____	_____	_____	_____
Council member Jennie Lassen	_____	_____	_____	_____
Council member Tara Chiasson	_____	_____	_____	_____

Presiding Officer

Attest

David W. Schmuker, Mayor, Big Water Town

Abigail Palsgrove, Clerk, Big Water Town

April 13th, 2026

RE: Open seat on Big Water town Council.

Dear Mayor and Big Water town Council,

I'm honored to be considered for appointment to the open seat on the Big Water town Council. As of June of this year I will have been a resident of Big Water for approximately 5 years, I have served as a volunteer and a part-time employee for the Big Water fire department during most of my time in Big Water. I have a desire to serve and contribute to the community that I reside in. I served 26 years as an Army Special Forces engineer and medic, where I learned problem-solving and diplomacy in austere environments. If you find that I am the best candidate for this position again I would be honored to serve this community.

If appointed, I will strive to educate myself as to the nuances of the current issues facing this community, I also will respectfully ask for work sessions other than those scheduled so that we may be prepared to address citizen, concern regarding any issue that arises. I feel that is necessary to keep the residents of Big Water apprised of these issues as in the past there has been a significant amount of intentional misleading and disinformation; this led to tension and misunderstandings in our community.

Thank you for your consideration.

Respectfully,


James Loyd




BIG WATER MUNICIPAL CORPORATION

ELECTED OFFICERS' ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT

This disclosure statement is made pursuant to the requirements of Utah Code §10-3-1307 and Utah Code §10-3-1313, in order to promote transparency and compliance with municipal regulations governing conflicts of interest.

1. Identification

Full Legal Name: James William Loyd
Elected Office or Municipal Position: Big Water Town Council
Residential Address: [REDACTED]
Date of Disclosure: April 13, 2026

2. Ownership or Financial Interests in Businesses

Do you have a substantial interest in any business entity that does business with, is regulated by, or may reasonably be affected by decisions of the municipality?

Yes No

If yes, complete the information below.

Name of Business Entity: Big Water Fire and Rescue
Nature of Interest (owner, partner, officer, employee, investor, etc.): Employee
Approximate Percentage of Ownership or Financial Interest (if applicable): N/A

3. Employment or Compensation Relationships

Are you employed by, compensated by, or serving as an officer or director of any business entity that currently does business with the municipality or may reasonably seek to do business with the municipality?

Yes No

If yes, complete the information below.

Name of Employer or Entity: Big Water Fire & Rescue
Position or Role: AEMT & Safety Officer
Nature of Compensation or Relationship: Part time hourly Employee

4. Property or Development Interests

Do you have any ownership interest in real property, development projects, or land use applications that could reasonably be affected by municipal decisions (including zoning actions, permits, or municipal services)?

Yes No

If yes, complete the information below.

Property Location or Description: [REDACTED]
Nature of Your Interest: Homeowner

5. Contractual or Vendor Relationships

Are you, or a business entity in which you have a substantial interest, currently a party to a contract with the municipality or seeking to enter into a contract with the municipality?

Yes No

If yes, complete the information below.

Business Entity: _____

Description of Contract or Potential Contract: _____

6. Family Financial Interests

To your knowledge, do any immediate family members (such as a spouse, parent, child, or dependent) have a substantial interest in a business entity that does business with or may be affected by the municipality?

Yes No

If yes, complete the information below.

Name of Family Member: _____

Business Entity: _____

Nature of Interest: _____

7. Disclosure During Meetings

I acknowledge that if a matter comes before the governing body or a municipal board in which I have a substantial interest or have received compensation for assisting any person or business entity in the transaction involving the municipality, I must:

- Publicly disclose the interest prior to discussion or voting
- Ensure the disclosure is recorded in the official meeting minutes
- Refrain from participating or voting when required by law

Yes No

8. Certification

This disclosure statement is made pursuant to the requirements of Utah Code §10-3-1307 and Utah Code §10-3-1313, in order to promote transparency and compliance with municipal regulations governing conflicts of interest.

By signing below, I affirm that the information provided in this disclosure statement is true, complete, and accurate to the best of my knowledge. I further acknowledge my continuing responsibility to disclose any substantial interest that may create a conflict of interest in matters before the governing body and to comply with all applicable disclosure and participation requirements under Utah law.

Signature: _____

Printed Name: James William Lloyd

Date: 4-13-2026

Filed with the Office of the Clerk/Recorder

Date Received: 4-13-2026

Clerk/Recorder Signature: _____

April 9, 2026

Big Water Municipal Clerk
Big Water Town Hall
60 N. Aaron Burr
Big Water, UT 84741

Letter of Intent for the Town of Big Water Town Council / Glen Canyon Special Service District Board.

Candidate Information:

Mark J Gangola

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

City Council,

I have been a full-time resident of Big Water since September 19, 2022.

My wife and I have brought to Big Water our decades of business experience and community service through I.T. services and the food/hospitality industries.

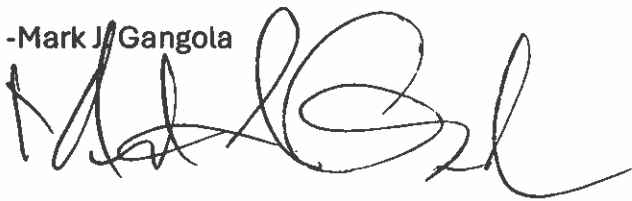
We have assimilated and served this community over the past few years and I would like to bring my experience and knowledge to serve on the town council.

Statutory Qualifications:

I confirm that I meet all statutory qualifications required for this office, including being a citizen of the United States, a registered voter in Big Water, and having maintained residency in the town for over 12 consecutive months.

Thank you for your consideration,

-Mark J Gangola





BIG WATER MUNICIPAL CORPORATION

ELECTED OFFICERS' ANNUAL CONFLICT OF INTEREST DISCLOSURE STATEMENT

This disclosure statement is made pursuant to the requirements of Utah Code §10-3-1307 and Utah Code §10-3-1313, in order to promote transparency and compliance with municipal regulations governing conflicts of interest.

1. Identification

Full Legal Name: Mark John Gangola

Elected Office or Municipal Position: Town Council/SSD Board

Residential Address: [REDACTED]

Date of Disclosure: 04/08/2016

2. Ownership or Financial Interests in Businesses

Do you have a substantial interest in any business entity that does business with, is regulated by, or may reasonably be affected by decisions of the municipality?

Yes No

If yes, complete the information below.

Name of Business Entity: TotalTech UT/AZ

Nature of Interest (owner, partner, officer, employee, investor, etc.): City I.T. Consultant/Contractor

Approximate Percentage of Ownership or Financial Interest (if applicable): _____

3. Employment or Compensation Relationships

Are you employed by, compensated by, or serving as an officer or director of any business entity that currently does business with the municipality or may reasonably seek to do business with the municipality?

Yes No

If yes, complete the information below.

Name of Employer or Entity: _____

Position or Role: _____

Nature of Compensation or Relationship: _____

4. Property or Development Interests

Do you have any ownership interest in real property, development projects, or land use applications that could reasonably be affected by municipal decisions (including zoning actions, permits, or municipal services)?

Yes No

If yes, complete the information below.

Property Location or Description: _____

Nature of Your Interest: _____

5. Contractual or Vendor Relationships

Are you, or a business entity in which you have a substantial interest, currently a party to a contract with the municipality or seeking to enter into a contract with the municipality?

Yes No

If yes, complete the information below.

Business Entity: _____

Description of Contract or Potential Contract: _____

6. Family Financial Interests

To your knowledge, do any immediate family members (such as a spouse, parent, child, or dependent) have a substantial interest in a business entity that does business with or may be affected by the municipality?

Yes No

If yes, complete the information below.

Name of Family Member: _____

Business Entity: _____

Nature of Interest: _____

7. Disclosure During Meetings

I acknowledge that if a matter comes before the governing body or a municipal board in which I have a substantial interest or have received compensation for assisting any person or business entity in the transaction involving the municipality, I must:

- Publicly disclose the interest prior to discussion or voting
- Ensure the disclosure is recorded in the official meeting minutes
- Refrain from participating or voting when required by law

Yes No

8. Certification

This disclosure statement is made pursuant to the requirements of Utah Code §10-3-1307 and Utah Code §10-3-1313, in order to promote transparency and compliance with municipal regulations governing conflicts of interest.

By signing below, I affirm that the information provided in this disclosure statement is true, complete, and accurate to the best of my knowledge. I further acknowledge my continuing responsibility to disclose any substantial interest that may create a conflict of interest in matters before the governing body and to comply with all applicable disclosure and participation requirements under Utah law.

Signature: Mark J. Gangola

Printed Name: Mark J. Gangola

Date: 04/08/2026

Filed with the Office of the Clerk/Recorder

Date Received: 4-9-2026

Clerk/Recorder Signature: _____

RESOLUTION NO. 2026-10

A RESOLUTION OF THE BIG WATER MUNICIPAL LEGISLATIVE BODY APPOINTING A MEMBER TO THE ADMINISTRATIVE CONTROL BOARD OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

WHEREAS, the Glen Canyon Special Service District of Big Water (the “District”) is a special service district duly created and operating under the authority of **Utah Code Annotated Title 17D, Chapter 1**; and

WHEREAS, pursuant to **Utah Code Annotated § 17D-1-303**, the governing body of Big Water Municipal acts as the governing authority for the District and has the power to appoint members of the District’s Administrative Control Board; and

WHEREAS, in accordance with **Utah Code Annotated §§ 17B-1-304**, notice of a vacancy on the Administrative Control Board was published and posted as a Class A notice for at least one month prior to the deadline for accepting nominees; and

WHEREAS, the published notice invited interested and qualified individuals to submit letters of intent stating their interest, qualifications, and reasons for wishing to serve, in compliance with the appointment procedures established under **Utah Code Annotated §§ 17B-1-304 and 17D-1-303**; and

WHEREAS, the Big Water Municipal Town Council, as appointing authority, reviewed all submitted letters of intent, considered public comment in an open and public meeting held in accordance with the **Utah Open and Public Meetings Act (Utah Code Annotated Title 52, Chapter 4)**, and desires to appoint a qualified individual to fill the vacancy;

NOW, THEREFORE, BE IT RESOLVED BY THE BIG WATER MUNICIPAL TOWN COUNCIL, ACTING AS THE GOVERNING BODY AND APPOINTING AUTHORITY FOR THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, AS FOLLOWS:

1. **Appointment.** _____ is hereby appointed to serve as a member of the Administrative Control Board of the Glen Canyon Special Service District of Big Water for the remainder of a mid-term vacant seat, commencing upon the date of appointment and ending **December 31, 2027**.
2. **Authority.** This appointment is made pursuant to **Utah Code Annotated §§ 17B-1-304, 17D-1-303, 17D-1-304, and 17D-1-106**, and the appointee shall exercise all powers and duties provided by law.
3. **Oath of Office.** The appointee shall take the constitutionally required oath of office before assuming any duties of the position.
4. **Effective Date.** This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Big Water Town Council this ____ Day of _____, 2026

	Aye	Nay	Absent	Abstain
Mayor David Schmuker	_____	_____	_____	_____
Jim Lybarger	_____	_____	_____	_____
Jennie Lassen	_____	_____	_____	_____
Tara Chiasson	_____	_____	_____	_____

Big Water Municipal,

David Schmuker, Mayor

Attest: _____
Abigail Palsgrove, Clerk

TOWN OF BIG WATER

RESOLUTION NO. 2026-07

A RESOLUTION AMENDING THE BIG WATER MUNICIPAL CORPORATION PERSONNEL POLICIES AND PROCEDURES MANUAL TO CLARIFY APPEALS PROCEDURES AND TO ADOPT SECTION XXII GOVERNING APPOINTED OFFICERS

WHEREAS, Big Water Municipal Corporation is a municipality organized under the laws of the State of Utah; and

WHEREAS, pursuant to Utah Code Title 10, Chapter 3, the Town Council serves as the legislative body and appointing authority for certain municipal officers; and

WHEREAS, the Town Council previously adopted a Personnel Policies and Procedures Manual to establish uniform employment practices; and

WHEREAS, the Town Council finds it necessary to clarify the status of certain employees as well as employee appeal procedures apply only to non-appointed employees; and

WHEREAS, the Town Council further finds it necessary to formally adopt policies governing statutory and Council-appointed officers to ensure consistency with Utah Code §10-3-916 and related provisions; and

WHEREAS, the Town Council determines that these amendments promote clarity in governance, reduce legal ambiguity, and protect the interests of the Town and its employees by clarifying employee and appointee expectations, right and limitations;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Big Water Municipal Corporation as follows:

Section 1. Amendment to Section 6.6 – Appeal Procedures

Section 6.6 of the Big Water Personnel Policies and Procedures Manual is hereby amended to include the following language at the beginning of the Appeals section:

“This Appeals procedure does not apply to appointed Town positions. Appointed Officers serve at the pleasure of the Town Council and are excluded from any appeal process and are subject to appointment each year unless otherwise provided by written employment agreement.”

All remaining provisions of Section 6.6 shall remain in full force and effect.

Section 2. Adoption of Section XXII – Appointed Officers

The Personnel Policies and Procedures Manual is hereby amended to include a new Section XXII titled “Appointed Officers,” which shall read as follows:

SECTION XXII

APPOINTED OFFICERS

The provisions governing Appointed Officers, including Sections 22.1 through 22.10 as presented to the Town Council, are hereby adopted and incorporated into the Big Water Personnel Policies and Procedures Manual.

These provisions include, but are not limited to:

- Definition of Appointed Officers, including Town Clerk, Town Treasurer (if separate), Town Attorney, Town Engineer, Town Marshal, and other officers appointed by resolution;
- Clarification of appointment authority pursuant to Utah Code § 10-3-916;
- Establishment of employment status as serving at the pleasure of the Town Council;
- Supervision and reporting structure;
- Discipline and removal procedures consistent with Utah Code § 52-4-205;
- Clarification that Appointed Officers are excluded from the internal Appeals Board process;
- Annual performance evaluation standards;
- Compensation and benefit eligibility provisions.

Section 3. Consistency With Law

Nothing in this Resolution or the amended Personnel Policies shall be interpreted to conflict with Utah Code. In the event of a conflict between policy language and state law, Utah Code shall control.

Section 4. Severability

If any provision of this Resolution or the amended Personnel Policies is held invalid or unenforceable, such invalidity shall not affect the remaining provisions, which shall continue in full force and effect.

Section 5. Effective Date

This Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED by the Town Council of Big Water Municipal Corporation this ___ day of _____, 2026.

Town of Big Water

AYE NAY ABSENT ABSTAIN

Mayor David Schmuker _____

Council Member Jim Lybarger _____

Council Member Jennie Lassen _____

Council Member Tara Chiasson _____

By: _____

David W. Schmuker, Mayor

Attest: _____

Stephanie Burkett,
Municipal Clerk

APPENDIX A

6.6 APPEAL PROCEDURES

This Appeals procedure does not apply to appointed Town positions. Appointed Officers serve at the pleasure of the Town Council and are excluded from any appeal process and are subject to appointment each year unless otherwise provided by written employment agreement.

SECTION XXII APPOINTED OFFICERS

22.1 PURPOSE

This section establishes policies governing statutory and Council-appointed officers of Big Water Municipal Corporation. These provisions clarify appointment authority, supervision, discipline, and removal procedures consistent with Utah Code Title 10.

22.2 DEFINITION OF APPOINTED OFFICERS

An "Appointed Officer" is a position created or recognized by statute or Council action and filled by formal appointment of the Town Council by resolution. Appointed Officers may include, but are not limited to:

- Town Recorder/Clerk
- Town Treasurer (if separate)
- Town Attorney
- Town Engineer
- Town Marshal
- Any other officer formally appointed by the Town Council

22.3 AUTHORITY OF APPOINTMENT

Pursuant to Utah Code §10-3-815, the Town Council has authority to appoint the Town Clerk and other statutory officers.

Appointment shall be made by formal resolution adopted by the Town Council in a properly noticed public meeting.

The resolution of appointment shall specify:

- The name of the appointee
- Compensation
- Effective date
- At-Will Employment status
- Reporting structure
- Any contractual terms (if applicable)

22.4 EMPLOYMENT STATUS

Unless otherwise provided by written employment agreement approved by the Town Council, Appointed Officers:

- serve at the pleasure of the Town Council and may be removed with or without cause, subject to applicable law.
- Do not receive property interest in continued employment.

22.5 SUPERVISION AND REPORTING

Appointed Officers report directly to the Mayor.

The Mayor or Town Council may provide day-to-day administrative coordination and operational direction consistent with Town policy; however:

- Employment authority
- Discipline
- Compensation changes
- Removal

remain solely with the Mayor Town Council unless formally delegated by resolution.

22.6 APPLICATION OF PERSONNEL POLICIES

Appointed Officers are subject to the provisions of this Personnel Policies and Procedures Manual except where:

- A statute provides otherwise; or
- A Council resolution or employment agreement provides otherwise; or
- A provision conflicts with the Town Council's authority over appointed officers.

Where this manual references authority of the Mayor regarding hiring, discipline, or termination, such authority applies only to non-appointed employees unless specifically delegated by the Town Council.

22.7 DISCIPLINE AND REMOVAL

Disciplinary action or removal of an Appointed Officer shall:

1. Be initiated by the Mayor and Town Council; and,
2. Be preceded by written notice of allegations.

Appointed Officers do not have access to the internal Appeals Board process outlined in Section VI. Final employment authority rests with the Town Council.

22.8 PERFORMANCE EVALUATION

Appointed Officers may receive annual performance evaluations conducted by the Mayor or a Town Council-designated member.

22.9 COMPENSATION

Compensation for Appointed Officers shall be established in a pay scale by resolution of the Town Council and reflected in the annual budget. Adjustments to compensation require formal Town Council action.

22.10 BENEFITS AND ENTITLEMENTS

Appointed Officers are entitled to participate in Town-sponsored employee benefits to the same extent as other full-time employees, unless otherwise provided by statute, Council resolution, or individual employment agreement. These benefits may include, but are not limited to:

- Health Insurance (medical, dental, vision)
- Utah Retirement Systems (URS) participation, if eligible
- Paid Holidays
- Paid Time Off (PTO) Leave Accruals
- Worker's Compensation Coverage
- Optional Deferred Compensation Plans (e.g., 401(k), 457(b))
- Training, Professional Development, and Conference Reimbursements
- Use of Town Equipment and Facilities necessary for official duties

Eligibility for each benefit is subject to applicable plan documents, enrollment periods, and any waiting periods defined by the provider or policy. Appointed Officers are responsible for completing required enrollment documentation and complying with applicable benefit rules.

Any variation in benefits must be documented in a written employment agreement or specified in the resolution of appointment.

**BIG WATER TOWN
ORDINANCE 06-2026 ALCOHOL BEVERAGE CONTROL**

AN ORDINANCE AMENDING MUNICIPAL CODE 5.07 ALCOHOL BEVERAGE CONTROL FOR THE TOWN OF BIG WATER, KANE COUNTY, UTAH

WHEREAS, the Town Council of the Town of Big Water is authorized to adopt ordinances and amend the municipal code to protect the public health, safety, and welfare of the residents of the Town pursuant to the authority granted to municipalities under Utah law; and

WHEREAS, the Utah Legislature has enacted the Alcoholic Beverage Control Act, codified in Title 32B of the Utah Code, which regulates the manufacture, distribution, sale, and service of alcoholic beverages within the State of Utah; and

WHEREAS, the Town Council finds it necessary to amend Chapter 5.07 of the Big Water Municipal Code to ensure consistency with state law and to establish procedures related to alcohol licensing and local consent requirements;

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

SECTION 1: **AMENDMENT** “5.07.020 License Required” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.020 License Required

In accordance with Utah Code Annotated §11-10-1, no person may operate an association, restaurant, club, business, or similar establishment that allows a person to purchase, possess, or consume an alcoholic product on the premises of said association, restaurant, club, business, or similar establishment without ~~a valid alcohol license as provided in this chapter.~~ first obtaining any alcohol license required by the State of Utah under Utah Code Title 32B and any applicable beer retailer license or business license required by the Town.

In addition to the requirements of this chapter, an association, restaurant, club, business, or similar establishment shall comply with the requirements of Utah Code Annotated §32B entitled the “Alcoholic Beverage Control Act” and other applicable laws and regulations.

SECTION 2: **AMENDMENT** “5.07.030 License Classifications” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.030 License Classifications

An applicant within the Town may apply for the following ~~six (6)~~ classes of license subject to availability as provided in this part:

1. Class "A" retail licenses. This license is issued by the licensing authority subject to compliance with this Subsection and shall:
 - a. Entitle the licensee to sell beer on the premises licensed in original containers for consumption off-premises in accordance with the Utah Code Title 32B, Alcoholic Beverage Control Act.
 - b. This class of license is appropriate for grocery and convenience store type establishments.
 - c. There is no limit on the number of this class of license that may be issued.
- ~~2. Class "B" retail licenses. This license is issued by the licensing authority subject to compliance with this Subsection and shall: a. Entitle the licensee to sell a patron beer in original containers and/or wine served on-premises for consumption by a legal patron on-premises in conjunction with the sale of food in accordance with the Alcoholic Beverage Control Act. b. This class of license is appropriate for dine-in restaurant establishments. c. There is no limit on the number of this class of license that may be issued.~~
- ~~3. Class "C" retail license. This license is issued by the licensing authority subject to compliance with this Subsection and shall: a. Entitle the licensee to sell draft beer for consumption on- or off-premises and to sell beer, wine, and/or alcohol in accordance with the Alcoholic Beverage Control Act. b. This class of license is appropriate for restaurant establishments that make specialty beer (micro-brewery with food service). c. There is a maximum limit of three (3) licenses for this class available for issuance.~~
- ~~4. Class "D" retail license. This license is issued by the licensing authority subject to compliance with this Subsection and shall: a. Entitle the licensee to sell alcohol for consumption on-premises in accordance with the Alcoholic Beverage Control Act. b. This class of license is appropriate for bars or clubs. c. There is a maximum limit of three (3) licenses for this class available for issuance.~~
- ~~5. Class "E" retail or wholesale license. This license is issued by the licensing authority subject to compliance with this Subsection and shall: a. Entitle the licensee to manufacture, warehouse, store, and sell an alcoholic beverage for off-premises consumption in accordance with the Alcoholic Beverage Control Act. b. This class of license is appropriate for beer manufacturing and beer distribution facilities. c. There is no limit on the number of this class of license that may be issued.~~
62. Class "F" temporary Beer Event Permit license. This license is issued by the licensing

authority subject to compliance with this Subsection and shall:

- a. Entitle the licensee to sell beer for on-premises consumption for a period of time not to exceed thirty (30) days. This class of license is non-renewable during a calendar year.
- b. This class of license is appropriate for special events.
- c. There is no limit on the number of this class of license that may be issued.

SECTION 3: AMENDMENT “5.07.070 Restrictions” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.070 Restrictions

The following restrictions in this section apply to all license classes and persons.

1. State law. It is unlawful to sell alcohol in violation of the Utah Alcoholic Beverage Control Act, or its successor.
2. Compliance. It is unlawful for an applicant or licensee to violate Utah Code Annotated §11-10-1, this Subsection, the municipal code, or any terms under which a license was issued.
3. No person may sell beer or alcoholic beverages in violation of the hours permitted under Utah Code Title 32B, Limits on hours. It is unlawful for a person or any class of licensee to sell or otherwise furnish a patron or other person with an alcoholic beverage during the hours from one o'clock (1:00) A.M. to six o'clock (6:00) A.M.
4. Exceed license. It is unlawful to sell an alcoholic beverage except in the manner for which he has been so licensed pursuant to the provisions of this Subsection.
5. Licensed premises. It is unlawful for any licensee to sell an alcoholic beverage anywhere within the Town, except upon or within the premises licensed for such sale.
6. Advertising and promotions limitations. It is unlawful to advertise the sale of an alcoholic beverage, except in full compliance with the Alcoholic Beverage Control Act and regulations duly made thereunder by the state. It is unlawful for any licensee to give away or offer a free lunch, free food, or similar promotion in connection with the sale of an alcoholic beverage.
7. Intoxicated person. It is unlawful to sell an alcoholic beverage to a person who appears to

be intoxicated by drugs or alcohol, or who is under the influence of any intoxicating beverage.

8. Underage. It is unlawful to sell an alcoholic beverage to any person under the age of 21 or allow a person under the age of 21 years to sell the same.

9. Unlawful product. It is unlawful for any licensee to purchase or acquire or allow to be kept upon the licensed premises any alcoholic beverage not lawfully acquired from a brewer or wholesaler licensed under the provisions of the Alcoholic Beverage Control Act, or as part of a duly approved micro-brewery. It is unlawful for any licensee to keep any liquor product on the licensed premises that exceeds the scope of the license class or violates the Alcoholic Beverage Control Act.

10. Access. It is unlawful for any serving area, door, or entryway to be locked or barricaded in any way so as to interfere with the free entrance to the licensed premises by any enforcement officer at any time while the premises is occupied or open to the public. However, licensee may maintain upon the premises a locked storeroom for the keeping of goods and supplies used in the business.

11. Lookouts and warning devices. It is unlawful for any person commonly known as a "A Lookout" to be stationed or maintained to give warning of an approach of any enforcement officer. It is unlawful to maintain or operate any device which is used or capable of being used to give warning to persons of the approach of an enforcement officer.

12. Respondeat superior. The licensee shall be responsible under this Subsection for all of the activities of his employees and hereunder, the licensee unconditionally guarantees to the Town that neither he nor his employees will violate the terms of this Subsection, and for breach of such guarantee, the license may be revoked. It is unlawful for the owner or any licensee to: a. Fail to maintain full control of the conduct of the business upon the licensed premises. b. Fail to inform employees of the requirements of law relating to the sale of alcohol in the state of Utah. c. Fail to maintain control of employees.

13. Adverse action. It is unlawful for any person to sell an alcoholic beverage after the revocation or suspension of any license issued to said person.

14. Setbacks. It is unlawful to operate a business where an alcoholic beverage is sold at retail for off premise consumption within the setback distance of a "community location" as defined in Utah Code Annotated §32B-1-102(21), Alcohol license applicants may be subject to distance requirements from community locations as determined by the Utah Department of Alcoholic Beverage Services under Utah Code Title 32B, according to the specified set-back distances for each class of license set forth in Utah Code Annotated §32B-1-202, or otherwise in state law, unless the establishment preexisted this Subsection.

15. Restricted activities. It is unlawful to sell an alcoholic beverage at:

- a. A dance or dance hall not classified or defined as a club.

- b. On public property.
- c. A sexually oriented business.
- d. Alcohol service at specific locations shall comply with the requirements of Utah Code Title 32B and applicable state licenses. ~~A theater or cinema.~~

SECTION 4: AMENDMENT “5.07.050 Licensing Requirements” of the Big Water Municipal Code is hereby *amended* as follows:

A M E N D M E N T

5.07.050 Licensing Requirements

The local authority shall only issue a license for the sale or distribution of alcohol based upon the license classifications authorized in this Section.

1. State requirements. Applicant complies with the provisions of Utah Code Annotated §11-10-2, as amended.
2. License required. It is unlawful for any person to engage in the business of selling an alcoholic beverage within the Town without first obtaining the licenses required by this Subsection.
3. Administration. The licensing authority shall administer this subsection under the direction of the Town administrator.
4. Application and fee. Any person seeking a license to sell an alcoholic beverage shall submit a written application to the Town License Officer as provided for in this Section which shall be accompanied by the appropriate application/license fee required. The application/license fee is not refundable in the event that the application is denied. However, the applicant is given thirty (30) days after notice from the Town of a deficiency to cure a denied or defective application without the requirement of repayment of the

application/license fee.

5. Information required. All applications for a license to sell an alcoholic beverage shall be made in writing upon the form provided by the Town recorder. The application shall state:

- a. The name of the person desiring a license to sell an alcoholic beverage.
- b. The name of the business.
- c. The location where business is to be conducted.
- d. The names of all partners holding more than a twenty percent (20%) interest in the business.
- e. The class of license sought.
- f. Other information specified on the application as determined by the Town administrator, or any other information required by ordinance or statute.

6. Review and approval. An application that complies with this section may be approved by the Town for purposes of issuing a local beer retailer license or business license. Approval does not authorize the sale of alcoholic beverages unless the applicant has obtained all required licenses from the State of Utah. ~~An application that complies with this Section shall be issued by the Town Recorder after review and approval by the licensing authority.~~ An application that does not meet the requirements of this Section shall be denied by the licensing authority.

7. License owner. A license for the sale of alcohol is issued in the name of the business operator or owner rather than the name of the business. In the event of a change of the business operator or ownership, a new application and license is required along with the application fee.

8. Nontransferable. Licenses issued under this Section are not transferable.

9. Renewal. A license issued under this Subsection shall be renewed annually in conjunction with the renewal schedule for business licenses.

10. Display. The holder of a license issued under this Subsection shall display in a conspicuous location the license issued by the licensing authority along with any license issued by the governing state agency for the sale of any alcoholic beverage.

11. Time limit on operation. If a holder of a license issued under this Subsection fails to open or to conduct business within the jurisdiction of the local authority for a period of one (1) year after issuance of the license, then said license is void and a new application and fee must be submitted and approved by the licensing authority.

SECTION 5: AMENDMENT “5.07.080 Suspension And Revocation” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.080 Suspension And Revocation

In accordance with Utah Code Annotated §11-10-1(4), an enforcement officer may suspend or revoke a local beer retailer license or business license issued by the Town. Violations of Utah alcohol laws may also be referred to the Utah Department of Alcoholic Beverage Services for enforcement action against a state-issued alcohol license ~~a license issued under this Subsection~~ as follows:

1. Suspension. If a licensee has been issued a warning or citation for a violation of this Subsection and a second violation occurs within a one (1) year period, then the enforcement officer may suspend a license for up to thirty (30) days. In lieu of a suspension, the enforcement officer may issue a civil penalty not to exceed \$1,000.00 for a violation of this chapter.
2. Revocation. An enforcement officer may revoke a license issued under this Subsection if a license has another violation of this Subsection where a suspension has been made within a one (1) year period prior to the violation. Any revocation made under this Subsection shall continue for a period of one (1) year after which an applicant may resubmit an application under this Subsection.
3. Educational requirement. An enforcement officer may issue a suspension to any licensee for a violation of educational requirements set forth in Utah Code Annotated §32B-5-401, et seq. In lieu of suspension, and, based upon the facts and circumstances, the enforcement officer may impose a fine of up to \$250.00 for a violation of this part.
4. Operational requirements. It is cause for immediate revocation or suspension for a licensee who violates the operational requirements set forth in Title 32B of the Utah Code Annotated, depending upon the severity of a violation(s).

SECTION 6: AMENDMENT “5.07.060 Inspection And Enforcement” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.060 Inspection And Enforcement

The licensing official or enforcement official may conduct an inspection regarding any license issued under this Subsection to assure compliance with applicable law. The holder of a license issued under this chapter, by accepting said license, ~~irrevocably~~ consents to allow the inspection and search of the licensed premises by authorized enforcement officers in accordance with applicable law, ~~any licensing officer and/or the enforcement officer~~ for any alcoholic beverage or for any other goods illegally possessed or kept, or for any evidence of any alleged alcohol related crime under investigation by law enforcement. The licensee further consents to the seizure of alcohol that exceeds that classification limits set upon the license holder or alcohol related property in violation of this Subsection.

SECTION 7: AMENDMENT “5.07.110 Penalties” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.110 Penalties

The following penalties apply and are not mutually exclusive:

1. Civil. Each violation of this ~~Chapter~~Subsection constitutes a civil fine not to exceed \$1,000. Each day a violation continues constitutes a separate offense. The town may seek any civil remedy provided by law including abatement and injunctive relief for a violation of this Subsection or for situations that constitute a public nuisance relating to alcoholic beverages.
2. Criminal. Each violation of this ~~Chapter~~Subsection is a class B misdemeanor.

SECTION 8: ADOPTION “5.07.055 Local Consent For State Alcohol Licenses” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

5.07.055 Local Consent For State Alcohol Licenses(Added)

Local Consent Required - An applicant seeking a license from the State of Utah to manufacture, store, sell, or furnish alcoholic beverages within the Town shall obtain written consent from the Town as required by Utah Code §32B-5-201. Application for Local Consent - An applicant requesting local consent shall submit a written application to the Town Recorder on a form provided by the Town. The application shall include:

- a. The name and contact information of the applicant; b. The name and address of the

business establishment; c. The type of alcohol license being sought from the State of Utah; d. A description of the premises where alcoholic beverages will be manufactured, stored, sold, or consumed; e. Documentation demonstrating that the proposed establishment complies with applicable zoning, land use, and business licensing requirements of the Town; and f. Any additional information reasonably required by the Town to determine compliance with applicable laws.

Review of Application - The Town Recorder or designated licensing authority shall review the application to determine whether the proposed establishment complies with applicable municipal ordinances including zoning, land use regulations, and business licensing requirements. Action by the Town - Upon determination that the application complies with applicable local regulations, the Town may provide written consent to the applicant in the form of:

a. A resolution adopted by the Town Council; or b. A written statement of consent signed by the Town's authorized representative.

Effect of Local Consent - Local consent issued by the Town does not authorize the sale or service of alcoholic beverages. The applicant must obtain the appropriate license or permit from the State of Utah before engaging in any activity regulated under Title 32B of the Utah Code. Compliance with State Law - All establishments manufacturing, storing, selling, or furnishing alcoholic beverages within the Town shall comply with the provisions of Title 32B of the Utah Code and any rules or regulations adopted by the State of Utah Department of Alcoholic Beverage Services.

SECTION 9: AMENDMENT "5.07.040 License Fee" of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

5.07.040 License Fee

In accordance with Utah Code Annotated §11-10-3, in addition to the general business license fee, an annual alcohol license fee is hereby imposed in the following amounts: Class "A": \$125.00 ~~Class "B": \$125.00 Class "C": \$300.00 Class "D": \$300.00 Class "E": \$125.00~~ Class "F": \$25 per day

(i) Liquor and beer license renewals shall be due annually on January 1st of each year. As stated in this code 5.02.030, any business operating while not abiding by the rules and regulations herein is subject a fine of \$500.00 per month (also see 5.1.010 for penalties operating illegally.)

SECTION 10: AMENDMENT “4.04.020 Permits/Licenses” of the Big Water Municipal Code is hereby *amended* as follows:

AMENDMENT

4.04.020 Permits/Licenses

Description	Fee
Dog License	\$10
Solicitor/Vendor License	\$25/Day \$50/Week
Alcohol License (Class A, B, C, E)	\$125
Alcohol License (Class D)	\$300
Temporary Use Permit	\$50
Law Enforcement	\$75
Emergency Presence	Negotiated for Event
Business License	\$75
Business License Fire Inspection	\$25
Business Address Change	\$10
Short-Term Rental Permit (requires an active business license)	\$250
Business License (Non-Profit)	\$0
Home Business/Occupation Permit	\$50

PASSED AND ADOPTED BY THE BIG WATER TOWN COUNCIL

	AYE	NAY	ABSENT	ABSTAIN
Mayor David Schmuker	_____	_____	_____	_____
Council member Jim Lybarger	_____	_____	_____	_____
Council member Jennie Lassen	_____	_____	_____	_____
Council member Tara Chiasson	_____	_____	_____	_____

Presiding Officer

Attest

David W. Schmuker, Mayor, Big Water Town

Abigail Palsgrove, Clerk, Big Water Town

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Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 03/31/2026
75.00% 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	185,050.24	48.75	198,911.33	198,900.00	100.01%
3120.0 PROPERTY TAXES - DELINQUENT	18,012.02	3,446.90	20,915.95	17,000.00	123.04%
3130.0 GENERAL SALES AND USE TAXES	153,262.19	8,771.09	107,180.91	138,000.00	77.67%
3140.0 TRANSIENT ROOM TAXES	0.00	1,017.09	37,564.61	50,000.00	75.13%
3150.0 COMMUNITY RESORT TAXES	0.00	3,354.57	5,332.50	0.00	0.00%
3170.0 FEE-IN-LIEU OF PROP TAXES	10,438.33	1,118.96	11,229.65	16,000.00	70.19%
Total Taxes	366,762.78	17,757.36	381,134.95	419,900.00	90.77%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	8,650.00	725.00	7,450.00	9,000.00	82.78%
3220.0 NON-BUSINESS LICENSES & PERMIT	617.25	765.00	1,515.00	2,000.00	75.75%
3221.0 BUILDING PERMITS	5,990.64	646.16	7,226.22	10,000.00	72.26%
3225.0 ANIMAL LICENSES	10.00	0.00	0.00	0.00	0.00%
Total Licenses and permits	15,267.89	2,136.16	16,191.22	21,000.00	77.10%
Intergovernmental revenue					
3340.0 STATE GRANTS	43,200.00	1,500.00	1,500.00	1,500.00	100.00%
3355.0 GRANT REVENUE	2,603.18	0.00	0.00	4,000.00	0.00%
3355.5 FIRE STATE GRANT REVENUE	9,963.32	0.00	0.00	0.00	0.00%
3356.0 CLASS C ROAD FUND ALLOTMENT	68,685.51	0.00	75,663.20	70,000.00	108.09%
Total Intergovernmental revenue	124,452.01	1,500.00	77,163.20	75,500.00	102.20%
Charges for Fire Services					
3361.0 CLID CONTRACT	98,705.36	0.00	101,421.25	135,000.00	75.13%
3362 FIRE DEPARTMENT REVENUE	144,025.00	225.00	189,430.00	352,500.00	53.74%
3363 WILD LAND REVENUE	3,803.60	0.00	0.00	1,000.00	0.00%
Total Charges for Fire Services	246,533.96	225.00	290,851.25	488,500.00	59.54%
Charges for services					
3419.0 GENERAL GOVT - POST OFFICE	13,236.03	1,470.67	13,236.03	18,000.00	73.53%
Total Charges for services	13,236.03	1,470.67	13,236.03	18,000.00	73.53%
Fines and forfeitures					
3520.0 COURT FEE	1,871.60	174.02	2,056.85	2,000.00	102.84%
Total Fines and forfeitures	1,871.60	174.02	2,056.85	2,000.00	102.84%
Interest					
3610.0 INTEREST EARNINGS	29,795.18	0.18	22,685.47	30,000.00	75.62%
Total Interest	29,795.18	0.18	22,685.47	30,000.00	75.62%
Miscellaneous revenue					
3630.0 VOLUNTARY FIRE CONTRIBUTION	10,000.00	0.00	25.00	0.00	0.00%
3650.0 FIRE DEPT DONATIONS	0.00	1,507.00	1,507.00	0.00	0.00%
3690.0 MISCELLANEOUS REVENUE	81.87	0.00	380.00	400.00	95.00%
3694 EVENT DONATIONS	1,000.00	0.00	1,100.00	1,100.00	100.00%
3695.0 CASH OVER/SHORT	0.00	0.00	0.00	500.00	0.00%
Total Miscellaneous revenue	11,081.87	1,507.00	3,012.00	2,000.00	150.60%
Contributions and transfers					
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	40,000.00	0.00	0.00	0.00	0.00%
3990.0 GEN FUND BALANCE TO BE APPROP.	0.00	0.00	0.00	68,731.00	0.00%
Total Contributions and transfers	40,000.00	0.00	0.00	68,731.00	0.00%
Total Revenue:	849,001.32	24,770.39	806,330.97	1,125,631.00	71.63%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	5,491.00	825.00	5,500.00	7,150.00	76.92%
4113.0 EMPLOYEE BENEFITS	420.80	63.12	420.80	675.00	62.34%
4123.0 TRAVEL	0.00	0.00	59.76	150.00	39.84%
Total Council	5,911.80	888.12	5,980.56	7,975.00	74.99%
Court					
4224.0 OFFICE EXPENSE & SUPPLIES	0.00	0.00	275.78	0.00	0.00%
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,500.00	0.00%
4230.5 ATTORNEY	0.00	0.00	10,000.00	10,000.00	100.00%
Total Court	0.00	0.00	10,275.78	11,500.00	89.35%
Administration					

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4411.0 SALARIES AND WAGES	50,506.95	9,343.30	58,419.55	72,200.00	80.91%
4413.0 EMPLOYEE BENEFITS	3,895.68	724.72	5,278.53	6,000.00	87.98%
4415.0 EMPLOYEE MEDICAL BENEFITS	19,070.93	1,682.54	17,499.16	25,963.00	67.40%
4418.0 EMPLOYEE RETIREMENT	7,672.07	1,132.49	7,954.08	12,477.00	63.75%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,750.12	905.00	1,907.52	3,100.00	61.53%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%
4423.0 TRAVEL	3,347.24	575.55	1,558.42	6,500.00	23.98%
4424.0 OFFICE EXPENSE & SUPPLIES	4,348.16	(866.85)	6,021.38	8,000.00	75.27%
4424.5 TOWN WEBSITE	0.00	0.00	0.00	4,300.00	0.00%
4425.0 EQUIPMENT - SUPPLIES & MAINT	1,291.18	174.74	1,529.88	2,000.00	76.49%
4426.0 INFORMATION TECHNOLOGY (IT) SERVICES	0.00	2,360.00	2,360.00	2,500.00	94.40%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	397.44	(146.24)	1,687.57	4,000.00	42.19%
4428.0 UTILITIES	2,133.56	346.64	2,090.08	3,000.00	69.67%
4429.0 TELEPHONE	806.30	134.73	1,026.54	1,000.00	102.65%
4430.0 LAWSUIT	0.00	1,764.00	1,764.00	3,100.00	56.90%
4430.5 ATTORNEY	1,895.37	548.00	5,033.00	5,500.00	91.51%
4431.0 ENGINEERING	475.00	3,663.80	5,145.80	10,000.00	51.46%
4431.5 AUDIT	4,195.00	0.00	4,350.00	4,400.00	98.86%
4433.0 EDUCATION & TRAINING	825.00	445.00	875.33	3,000.00	29.18%
4434.0 BANK CHARGES	2,398.26	241.72	2,322.63	4,000.00	58.07%
4435.0 POSTAL CONTRACT	28,472.82	4,611.53	31,420.78	34,000.00	92.41%
4451.0 INSURANCE AND SURETY BONDS	7,124.73	0.00	1,963.85	10,000.00	19.64%
4452.0 EVENT EXPENDITURES	538.83	0.00	1,380.32	3,500.00	39.44%
4461.0 MISCELLANEOUS	1,252.09	0.00	708.32	7,500.00	9.44%
Total Administration	142,396.73	27,640.67	162,296.74	236,540.00	68.61%
Non-Departmental					
4920.0 TOWN CLEAN-UP	0.00	0.00	81.87	2,200.00	3.72%
4930.0 PLANNING & ZONING TRAINING	0.00	0.00	50.00	50.00	100.00%
4939.0 ELECTIONS	0.00	0.00	2,131.27	3,450.00	61.78%
4964.0 ARPA EXPENSE	6,572.46	0.00	0.00	0.00	0.00%
Total Non-Departmental	6,572.46	0.00	2,263.14	5,700.00	39.70%
Total General government	154,880.99	28,528.79	180,816.22	261,715.00	69.09%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	55,189.00	9,433.36	61,477.30	75,544.00	81.38%
5412.0 SALARIES - PART TIME	4,800.00	3,225.44	18,311.64	24,860.00	73.66%
5413.0 EMPLOYEE BENEFITS	4,666.61	968.40	6,085.54	6,600.00	92.21%
5415.0 MED INSUR	17,905.50	2,103.18	18,928.62	26,000.00	72.80%
5418.0 EMPLOYEE RETIREMENT	15,688.06	2,601.51	17,343.40	22,000.00	78.83%
5419.0 EQUIPMENT - SUPPLIES & MAINT	5,273.79	162.30	15,658.61	15,900.00	98.48%
5420.0 SAFETY EQUIPMENT - SUPPLIES & MAINT	0.00	0.00	0.00	3,000.00	0.00%
5423.0 TRAVEL	0.00	0.00	457.81	1,000.00	45.78%
5424.0 OFFICE EXPENSE & SUPPLIES	576.87	0.00	467.30	500.00	93.46%
5426.0 FUEL	4,162.45	363.96	4,226.78	6,000.00	70.45%
5428.0 UTILITIES	449.26	134.23	794.41	1,000.00	79.44%
5429.0 TELEPHONE	492.20	39.96	571.15	1,000.00	57.12%
5430.0 INFORMATION TECHNOLOGY (IT) SERVICES	0.00	1,985.00	1,985.00	2,000.00	99.25%
5433.0 EDUCATION & TRAINING	990.00	0.00	0.00	500.00	0.00%
5434.0 GRANT EXPENDITURES	4,102.96	0.00	0.00	4,000.00	0.00%
5451.0 INSURANCE AND SURETY BONDS	531.77	0.00	3,684.47	2,600.00	141.71%
5461.0 MISCELLANEOUS	50.00	0.00	100.00	100.00	100.00%
Total Police	114,878.47	21,017.34	150,092.03	192,604.00	77.93%
Fire					
5511.0 SALARIES AND WAGES	276,404.88	44,092.12	297,952.56	357,489.00	83.35%
5511.1 TRANSPORT SALARIES AND WAGES	595.00	0.00	0.00	0.00	0.00%
5513.0 EMPLOYEE BENEFITS	43,432.92	3,373.03	23,530.26	27,000.00	87.15%
5514.0 MEDICAL BENEFITS	0.00	2,103.18	27,884.94	29,000.00	96.15%
5515.0 EMPLOYEE RETIREMENT	25,388.02	4,687.53	29,924.27	30,000.00	99.75%
5523.0 STATION MAINTANCE AND REPAIR	10,915.22	35.39	1,764.25	5,000.00	35.29%
5524.0 OFFICE EXPENSE & SUPPLIES	8,596.79	130.01	3,182.03	8,500.00	37.44%
5524.1 UNIFORMS	3,570.82	0.00	4,276.65	5,000.00	85.53%
5525.0 EQUIPMENT - SUPPLIES & MAINT	9,778.87	159.24	4,422.79	9,000.00	49.14%
5525.1 MAINTENANCE - E31	66.25	0.00	7,033.75	3,400.00	206.88%
5525.15 MAINTENANCE - E32	4,833.44	0.00	1,989.54	3,000.00	66.32%
5525.2 MAINTENANCE - R31	926.40	0.00	114.40	4,000.00	2.86%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 03/31/2026
75.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5525.4 MAINTENANCE - A31	104.70	0.00	0.00	0.00	0.00%
5525.5 MAINTENANCE - A32	0.00	0.00	79.17	0.00	0.00%
5525.6 MAINTENANCE - BR31	0.00	0.00	0.00	1,000.00	0.00%
5525.7 MAINTENANCE - CH30	1,284.33	0.00	1,591.04	2,000.00	79.55%
5526.1 FUEL - BRUSH TRUCK 31	90.29	0.00	289.79	500.00	57.96%
5526.2 FUEL - ENGINE 31	2,594.17	86.15	673.27	1,500.00	44.88%
5526.3 FUEL - ENGINE 32	0.00	97.11	250.10	1,500.00	16.67%
5526.31 FUEL - R31	185.45	56.55	643.46	1,500.00	42.90%
5526.5 FUEL - CH30	3,672.59	352.32	1,971.74	4,000.00	49.29%
5527 EQUIPMENT - FIRE	210.00	0.00	535.00	1,000.00	53.50%
5528.0 UTILITIES	5,934.07	1,124.21	4,615.09	7,000.00	65.93%
5529.0 TELEPHONE	2,541.77	242.97	2,101.33	2,500.00	84.05%
5530.0 GRANT EXPENDITURES	9,963.32	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	3,555.27	75.00	3,738.65	4,000.00	93.47%
5533.1 EDUCATION & TRAINING SUPPLIES	973.82	0.00	736.99	1,000.00	73.70%
5534.0 TRAVEL EXPENSES	3,166.81	292.39	825.91	3,000.00	27.53%
5535.0 WILD LAND	3,187.96	0.00	571.48	1,000.00	57.15%
5536 ATTORNEY	1,765.00	208.00	2,008.00	1,000.00	200.80%
5537 PUBLIC RELATIONS	1,914.74	0.00	1,063.14	2,000.00	53.16%
5551.0 INSURANCE AND SURETY BONDS	17,212.32	0.00	15,451.15	20,000.00	77.26%
5561.0 MISCELLANEOUS	1,156.75	0.00	2,112.64	1,500.00	140.84%
5567.0 FIRE HOUSE LEASE PMT	11,240.00	0.00	11,120.00	11,120.00	100.00%
5568.0 FIRE TRUCK LEASE PMT	12,885.00	0.00	12,825.01	12,825.00	100.00%
Total Fire	468,146.97	57,115.20	465,278.40	561,334.00	82.89%
Building					
5611.0 SALARIES AND WAGES	7,891.60	1,027.20	9,246.80	11,000.00	84.06%
5613.0 EMPLOYEE BENEFITS	459.00	47.28	462.39	550.00	84.07%
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	302.13	0.00	0.00	500.00	0.00%
5624.0 OFFICE EXPENSE & SUPPLIES	0.00	0.00	21.96	500.00	4.39%
5633.0 EDUCATION & TRAINING	0.00	0.00	0.00	2,000.00	0.00%
Total Building	8,652.73	1,074.48	9,731.15	14,550.00	66.88%
Total Public safety	591,678.17	79,207.02	625,101.58	768,488.00	81.34%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	5,500.00	825.00	5,500.00	7,150.00	76.92%
6113.0 Streets BENEFITS	426.38	63.12	420.80	1,000.00	42.08%
6120.0 Streets debt service - principal	21,000.00	0.00	0.00	0.00	0.00%
6121 Streets debt service - interest	315.00	0.00	0.00	0.00	0.00%
6127.0 Streets REPAIRS & MAINTENANCE	1,743.57	0.00	2,041.87	26,000.00	7.85%
6140 Road Development	23,183.50	0.00	0.00	0.00	0.00%
6163.0 CLASS C ROAD PROGRAM	25,681.00	0.00	5,465.00	35,850.00	15.24%
Total Highways	77,849.45	888.12	13,427.67	70,000.00	19.18%
Total Highways and public improvements	77,849.45	888.12	13,427.67	70,000.00	19.18%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	3,710.00	46.92	5,001.00	6,000.00	83.35%
6412.0 VISITOR CENTER SALARIES AND WAGES	0.00	0.00	927.12	12,428.00	7.46%
6413.0 EMPLOYEE BENEFITS	0.00	3.59	137.53	0.00	0.00%
6424.0 OFFICE EXPENSE & SUPPLIES	0.00	0.00	31.44	0.00	0.00%
6425.0 EQUIPMENT - SUPPLIES & MAINT	373.10	0.00	0.00	800.00	0.00%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	900.25	0.00	299.86	700.00	42.84%
6428.0 UTILITIES	2,729.82	466.99	4,813.35	5,000.00	96.27%
6461.0 MISCELLANEOUS	23.54	0.00	0.00	500.00	0.00%
Total Parks & Recreation	7,736.71	517.50	11,210.30	25,428.00	44.09%
Total Parks, recreation, and public property	7,736.71	517.50	11,210.30	25,428.00	44.09%
Total Expenditures:	832,145.32	109,141.43	830,555.77	1,125,631.00	73.79%
Total Change In Net Position	16,856.00	(84,371.04)	(24,224.80)	0.00	0.00%

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AMAZON.COM SERVICES INC	CC3	BW CC Feb 2026	01/28/2026	03/11/2026	17.99	SSD Computer Sound Card	101581.0 - GLEN CANYON SSD CL	
AMAZON.COM SERVICES INC	CC3	BW CC Feb 2026	02/03/2026	03/11/2026	20.39	Office Supplies - Packing Tape	104424.0 - OFFICE EXPENSE & SU	
AMAZON.COM SERVICES INC	CC3	BW CC Feb 2026	02/17/2026	03/11/2026	113.99	FD Water Softner Filter	105523.0 - STATION MAINTENANCE A	
					<u>\$152.37</u>			
AmeriGas - 5171	6163	805432754	03/02/2026	03/02/2026	653.60	FD Propane- Feb2026	105528.0 - UTILITIES	
Apple.com	CC3	BW CC Feb 2026	02/12/2026	03/11/2026	2.99	Icloud storage for Marshal phone	105424.0 - OFFICE EXPENSE & SU	
					<u>\$2.99</u>			
AT&T Mobility (FIRSTNET)	6170	287346126148X0	03/11/2026	03/11/2026	39.29	Hotspot for Chief Truck	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	6170	287346126148X0	03/11/2026	03/11/2026	50.39	Crew Cell Phone -9175	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	6170	287346126148X0	03/11/2026	03/11/2026	50.39	Crew Cell Phone -9176	105529.0 - TELEPHONE	
					<u>\$140.07</u>			
					<u>\$140.07</u>			
AXON ENTERPRISE, INC	6171	INUS426839	03/11/2026	03/11/2026	231.50	True Up - Fleet 3 Bundle With TAP	105419.0 - EQUIPMENT - SUPPLIES	
AXON ENTERPRISE, INC	6171	INUS426839	03/11/2026	03/11/2026	1,705.80	Flee3B+TAP	105419.0 - EQUIPMENT - SUPPLIES	
					<u>\$1,937.30</u>			
					<u>\$1,937.30</u>			
CenturyLink	6175	Feb26 Usage Acc	03/12/2026	03/12/2026	63.34	PHONE, Long Distance	101581.0 - GLEN CANYON SSD CL	
CenturyLink	6175	Feb26 Usage Acc	03/12/2026	03/12/2026	102.90	PHONE, Long Distance	105529.0 - TELEPHONE	
CenturyLink	6175	Feb26 Usage Acc	03/12/2026	03/12/2026	134.73	TH PHONE, FAX, Long Distance	104429.0 - TELEPHONE	
CenturyLink	6175	Feb26 Usage Acc	03/12/2026	03/12/2026	80.62	February Phone Usage	104435.0 - POSTAL CONTRACT	
					<u>\$381.59</u>			
					<u>\$381.59</u>			
Chat GPT	CC3	BW CC Feb 2026	01/26/2026	03/11/2026	21.69	ChatGPT	104424.0 - OFFICE EXPENSE & SU	
					<u>\$21.69</u>			
					<u>\$21.69</u>			
					60.00	Inspector Travel 1/2 reimbursement	103221.0 - BUILDING PERMITS	
					<u>\$60.00</u>			
EFTPS	10002	PR030126-12	03/02/2026	03/02/2026	722.44	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	10002	PR030126-12	03/02/2026	03/02/2026	957.90	Federal Income Tax	102222.0 - FEDERAL WITHHOLDIN	
EFTPS	10002	PR030126-12	03/02/2026	03/02/2026	3,088.82	Social Security Tax	102221.0 - FICA PAYABLE	
					<u>\$4,769.16</u>			
EFTPS	9999	PR031526-12	03/16/2026	03/16/2026	614.40	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR031526-12	03/16/2026	03/16/2026	832.36	Federal Income Tax	102222.0 - FEDERAL WITHHOLDIN	
EFTPS	9999	PR031526-12	03/16/2026	03/16/2026	2,626.86	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR031826-12	03/16/2026	03/16/2026	17.92	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR031826-12	03/16/2026	03/16/2026	76.64	Social Security Tax	102221.0 - FICA PAYABLE	
					<u>\$4,168.18</u>			
EFTPS	99999	PR032926-12	03/31/2026	03/31/2026	744.70	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR032926-12	03/31/2026	03/31/2026	1,277.53	Federal Income Tax	102222.0 - FEDERAL WITHHOLDIN	
EFTPS	99999	PR032926-12	03/31/2026	03/31/2026	3,184.30	Social Security Tax	102221.0 - FICA PAYABLE	
					<u>\$5,206.53</u>			
					<u>\$14,143.87</u>			
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	38.73	Independence Light - Feb 2026	104428.0 - UTILITIES	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	50.22	PARK LIGHT - Feb 2026	106428.0 - UTILITIES	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	64.89	QUILL LIGHT - Feb 2026	104428.0 - UTILITIES	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	71.00	Independence Light - Feb 2026	106428.0 - UTILITIES	

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GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	99.66	TH/SSD Power (split) - Feb 2026	101581.0 - GLEN CANYON SSD CL	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	99.69	TH/SSD Power (split) - Feb 2026	104428.0 - UTILITIES	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	330.49	FD POWER - Feb 2026	105528.0 - UTILITIES	
GARKANE ENERGY	6177	Feb 2026 - 16363	03/23/2026	03/23/2026	354.72	Post Office - 388000 - Feb 2026	104435.0 - POSTAL CONTRACT	
					<u>\$1,109.42</u>			
					\$1,109.42			
GLEN CANYON SPECIAL SERVICE	6164	180-Feb2026	03/02/2026	03/02/2026	143.33	TH WATER - Feb 2026	101581.0 - GLEN CANYON SSD CL	
GLEN CANYON SPECIAL SERVICE	6164	180-Feb2026	03/02/2026	03/02/2026	143.33	TH WATER - Feb 2026	104428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	6164	184-Feb2026	03/02/2026	03/02/2026	70.12	PO Water Feb 2026	105528.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	6164	590-Feb2026	03/02/2026	03/02/2026	345.77	City Park Water -Feb 2026	106428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	6164	866-Feb2026	03/02/2026	03/02/2026	70.00	BWFD -Feb 2026	105528.0 - UTILITIES	
					<u>\$772.55</u>			
GLEN CANYON SPECIAL SERVICE	6176	Clerk Training Fe	03/16/2026	03/16/2026	81.21	SSI/Med Tax	104413.0 - EMPLOYEE BENEFITS	
GLEN CANYON SPECIAL SERVICE	6176	Clerk Training Fe	03/16/2026	03/16/2026	150.63	Retirement/ 401K	104418.0 - EMPLOYEE RETIREMEN	
GLEN CANYON SPECIAL SERVICE	6176	Clerk Training Fe	03/16/2026	03/16/2026	931.24	Net Wages Paid	104411.0 - SALARIES AND WAGES	
					<u>\$1,163.08</u>			
					\$1,935.63			
Google	CC3	BW CC Feb 2026	02/23/2026	03/11/2026	3.25	Goggle Subscription	104424.0 - OFFICE EXPENSE & SU	
					<u>\$3.25</u>			
ICC	EFT	Q15-00040676	03/23/2026	03/23/2026	405.00	3 Year Governmental Membership (pop <50,000)	104421.0 - BOOK, SUBSCRIPTIONS	
					<u>\$405.00</u>			
Justin W. Wayment, P.C.	6178	108150 - jww770	03/23/2026	03/23/2026	120.00	Sale of Surplus Property	101581.0 - GLEN CANYON SSD CL	
Justin W. Wayment, P.C.	6178	108150 - jww770	03/23/2026	03/23/2026	300.00	Court Case	104430.0 - LAWSUIT	
Justin W. Wayment, P.C.	6178	108150 - jww770	03/23/2026	03/23/2026	420.00	Unemployment Claim, Plat Review, Resolution Re	104430.5 - ATTORNEY	
Justin W. Wayment, P.C.	6178	108387 - jww770	03/23/2026	03/23/2026	128.00	Resolution review	104430.5 - ATTORNEY	
Justin W. Wayment, P.C.	6178	108387 - jww770	03/23/2026	03/23/2026	208.00	review new agreement w/Kane County, Agreement	105536 - ATTORNEY	
Justin W. Wayment, P.C.	6178	108387 - jww770	03/23/2026	03/23/2026	1,464.00	Lawsuit documents, reports, hearing prep	104430.0 - LAWSUIT	
					<u>\$2,640.00</u>			
					\$2,640.00			
Kane County Building Department	6172	202603	03/11/2026	03/11/2026	409.20	Feb 2026 Inspections	105611.0 - SALARIES AND WAGES	
					<u>\$409.20</u>			
Lake Powell Automotive Supply (NA	6150	242291 (duplicate	03/12/2026	03/12/2026	33.98	Duplicate payment	105525.0 - EQUIPMENT - SUPPLIES	
					<u>\$33.98</u>			
Marlin Leasing Corporation - Peac S	EFT	41573096	03/03/2026	03/03/2026	87.37	Feb Xerox Lease	101581.0 - GLEN CANYON SSD CL	
Marlin Leasing Corporation - Peac S	EFT	41573096	03/03/2026	03/03/2026	87.37	Feb Xerox Lease	104425.0 - EQUIPMENT - SUPPLIES	
Marlin Leasing Corporation - Peac S	EFT	41715119	03/11/2026	03/11/2026	87.37	March 2026 Xerox Lease	101581.0 - GLEN CANYON SSD CL	
Marlin Leasing Corporation - Peac S	EFT	41715119	03/11/2026	03/11/2026	87.37	March 2026 Xerox Lease	104425.0 - EQUIPMENT - SUPPLIES	
					<u>\$349.48</u>			
					\$349.48			
My Place Hotel	CC3	BW CC Feb 2026	02/24/2026	03/11/2026	219.81	PS Travel for Training - CT	105423.0 - TRAVEL	
					<u>\$219.81</u>			
Northern Arizona Healthcare	CC2	FD CC Feb 2026	02/12/2026	03/11/2026	200.00	BLS Instructor Course CW	105533.0 - EDUCATION & TRAININ	
Northern Arizona Healthcare	CC2	FD CC Feb 2026	02/12/2026	03/11/2026	200.00	BLS Instructor Course BP	105533.0 - EDUCATION & TRAININ	
					<u>\$400.00</u>			
					\$400.00			
PAGE LUMBER	6173	2603-054981	03/11/2026	03/11/2026	85.26	Sledge hammer	105525.0 - EQUIPMENT - SUPPLIES	
					<u>\$85.26</u>			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAYMENTECH FEE	EFT	03032026	03/03/2026	03/03/2026	0.47	FEES	104434.0 - BANK CHARGES	
					\$0.47			
PEHP	EFT	748933	03/23/2026	03/23/2026	420.64	Treasurer Health/ Dental (20%)- Mar 2026	101581.0 - GLEN CANYON SSD CL	
PEHP	EFT	748933	03/23/2026	03/23/2026	746.36	SSD Clerk Health/ Dental- Mar 2026	101581.0 - GLEN CANYON SSD CL	
PEHP	EFT	748933	03/23/2026	03/23/2026	1,682.54	Treasurer Health/ Dental (80%)	104415.0 - EMPLOYEE MEDICAL B	
PEHP	EFT	748933	03/23/2026	03/23/2026	2,103.18	FD Health/ Dental- Mar 2026	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	748933	03/23/2026	03/23/2026	2,103.18	Marshall Health/ Dental- Mar 2026	105415.0 - MED INSUR	
PEHP	EFT	748933	03/23/2026	03/23/2026	2,103.18	Water Operator Health/ Dental- Mar 2026	101581.0 - GLEN CANYON SSD CL	
					\$9,159.08			
					\$9,159.08			
PELORUS METHODS	6165	260401	03/02/2026	03/02/2026	800.00	Second Quarter Pelorus	104424.0 - OFFICE EXPENSE & SU	
					\$800.00			
Redd's Ace Hardware	6166	217537	03/02/2026	03/02/2026	35.39	IceMelt & Dishwasher Pods	105523.0 - STATION MAINTANCE A	
Redd's Ace Hardware	EFT	216839	03/11/2026	03/11/2026	-146.24	TH Front Door Lock Refund	104427.0 - BLDG & GRNDS - SUPPL	
					(\$110.85)			
Siddons-Martin Emergency Group	6169	700-SIV0058167	03/04/2026	03/04/2026	40.00	Hydrant Wrench	105525.0 - EQUIPMENT - SUPPLIES	
					\$40.00			
Smart Document Solutions	6174	54071	03/11/2026	03/11/2026	48.15	Feb 2026 Xerox Usage	101581.0 - GLEN CANYON SSD CL	
Smart Document Solutions	6174	54071	03/11/2026	03/11/2026	48.15	Feb 2026 Xerox Usage	104424.0 - OFFICE EXPENSE & SU	
					\$96.30			
					\$96.30			
SUNRISE ENGINEERING	6167	IN2445131	03/02/2026	03/02/2026	1,979.25	Chip Seal Project 2026	104431.0 - ENGINEERING	
SUNRISE ENGINEERING	6181	ARV1011292	03/26/2026	03/26/2026	1,684.55	Chip Seal Project 2026 - Client Meetings & Site Vi	104431.0 - ENGINEERING	
					\$3,663.80			
Total Tech Utah	6168	TT-10076	03/04/2026	03/04/2026	75.00	Steph's Computer & R&D	101581.0 - GLEN CANYON SSD CL	
Total Tech Utah	6168	TT-10076	03/04/2026	03/04/2026	210.00	Marshall's hotspot issues	105419.0 - EQUIPMENT - SUPPLIES	
Total Tech Utah	6168	TT-10076	03/04/2026	03/04/2026	645.00	Pelorus Connection, PO Computer, Reset Clerk C	104424.0 - OFFICE EXPENSE & SU	
					\$930.00			
					\$930.00			
Utah Association of Public Treasurers	CC1	Treasurer CC Feb	02/09/2026	03/11/2026	87.50	2026 Treasurer Spring Conference	101581.0 - GLEN CANYON SSD CL	
Utah Association of Public Treasurers	CC1	Treasurer CC Feb	02/09/2026	03/11/2026	87.50	2026 Treasurer Spring Conference	104433.0 - EDUCATION & TRAININ	
					\$175.00			
					\$175.00			
UTAH LAND USE INSTITUTE	CC3	BW CC Feb 2026	02/02/2026	03/11/2026	50.00	UT Land Use Spring Conference	104433.0 - EDUCATION & TRAININ	
					\$50.00			
Utah League of Cities and Towns	6179	FY 2026-2027	03/23/2026	03/23/2026	500.00	Membership Dues	104421.0 - BOOK, SUBSCRIPTIONS	
					\$500.00			
Utah State Tax Commission	10001	PR021526-13	02/17/2026	03/02/2026	79.54	State Income Tax	102223.0 - STATE WITHHOLDING P	
Utah State Tax Commission	10001	PR030126-13	03/02/2026	03/02/2026	1,017.24	State Income Tax	102223.0 - STATE WITHHOLDING P	
					\$1,096.78			
Utah State Tax Commission	9999	PR031526-13	03/16/2026	03/16/2026	906.08	State Income Tax	102223.0 - STATE WITHHOLDING P	
Utah State Tax Commission	99999	PR032926-13	03/31/2026	03/31/2026	1,042.86	State Income Tax	102223.0 - STATE WITHHOLDING P	
					\$3,045.72			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
UTAH VALLEY UNIVERSITY	6182	A02138	03/26/2026	03/26/2026	75.00	Firefighter Hazmat Testing - Shauna Nat Romine	105533 0 - EDUCATION & TRAININ	
					<u>\$75.00</u>			
VERIZON WIRELESS	EFT	6137654364	03/23/2026	03/23/2026	39.96	Marshal Cell *9940	105429 0 - TELEPHONE	
VERIZON WIRELESS	EFT	6137654364	03/23/2026	03/23/2026	39.96	Water Master Cell *1777	101581 0 - GLEN CANYON SSD CL	
VERIZON WIRELESS	EFT	6137654364	03/23/2026	03/23/2026	40.01	Marshal Hot Spot *0404	105428 0 - UTILITIES	
VERIZON WIRELESS	EFT	6137654364	03/23/2026	03/23/2026	94.22	Deputy Hot Spot *1176	105428 0 - UTILITIES	
					<u>\$214.15</u>			
					<u>\$214.15</u>			
Walmart	CC1	Treasurer CC Feb	02/09/2026	03/11/2026	59.28	Wrong CC Used Reimbursement	104424 0 - OFFICE EXPENSE & SU	
Walmart	CC2	FD CC Feb 2026	02/02/2026	03/11/2026	31.86	Purell, Foil, Food bags	105524 0 - OFFICE EXPENSE & SU	
Walmart	CC2	FD CC Feb 2026	02/14/2026	03/11/2026	1.58	Binder and Journal	105524 0 - OFFICE EXPENSE & SU	
					<u>\$43.44</u>			
					<u>\$102.72</u>			
WEX BANK		110991671	03/03/2026	03/03/2026	-0.10	Sinclair Rebate	105526 5 - FUEL - CH30	
WEX BANK		110991671	03/03/2026	03/03/2026	56.55	Rescue 31	105526 31 - FUEL - R31	
WEX BANK		110991671	03/03/2026	03/03/2026	86.15	Engine 31	105526 2 - FUEL - ENGINE 31	
WEX BANK		110991671	03/03/2026	03/03/2026	97.11	Engine 32	105526 3 - FUEL - ENGINE 32	
WEX BANK		110991671	03/03/2026	03/03/2026	352.42	Chief 30	105526 5 - FUEL - CH30	
					<u>\$592.13</u>			
WEX BANK	EFT	110954832	03/03/2026	03/03/2026	-0.66	Sinclair Rebate	105426 0 - FUEL	
WEX BANK	EFT	110954832	03/03/2026	03/03/2026	159.00	Deputy Fuel Feb2026	105426 0 - FUEL	
WEX BANK	EFT	110954832	03/03/2026	03/03/2026	205.62	Marshal Fuel Feb2026	105426 0 - FUEL	
					<u>\$356.09</u>			
XPRESS BILL PAY	EFT	INV-XPR033374	03/04/2026	03/04/2026	129.74	Online Bill Pay Service	104434 0 - BANK CHARGES	
					<u>\$129.74</u>			
ZIONS BANK	EFT	03232026	03/23/2026	03/23/2026	91.51	Feb 2026 Bank Fees	104434 0 - BANK CHARGES	
ZIONS BANK	EFT	3312026	03/31/2026	03/31/2026	20.00	BANK CHARGES	104434 0 - BANK CHARGES	
					<u>\$111.51</u>			
					<u>\$111.51</u>			
					<u>\$45,023.24</u>			

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**Big Water Municipal Corporation
Cash Summary
All Bank Accounts as of 04/13/2026**

Description	Amount
Checking - Zions	\$85,929.77
PTIF 3384 General	\$229,127.92
PTIF 3385 Roads	\$552,519.05
PTIF 5600 Fire Dept	\$8,547.72
PTIF 8089 Human Resources	\$21,005.43
PTIF 8359 Contingency Fund	\$24,346.95
Xpress Bill Pay Clearing	\$30.00
PTIF 0670 Loan	\$0.00
Water Cash	\$106.16
UNDEPOSITED PAYMENTS	\$1,450.00
General Ledger Cash Total:	\$923,063.00

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**Big Water Municipal Corporation
General Ledger - 3/1/2026 to 3/31/2026
Wages, Benefits, Retirement**

Account					Balance
Date	Code	Description	Debit	Credit	
10 4111.0 - MAYOR SALARIES AND WAGES					\$4,675.00
3/1/2026	PR	Gross Pay	275.00		4,950.00
3/15/2026	PR	Gross Pay	275.00		5,225.00
3/29/2026	PR	Gross Pay	275.00		5,500.00
			\$825.00		\$5,500.00
10 4113.0 - EMPLOYEE BENEFITS					\$357.68
3/1/2026	PR	Social Security Tax	17.05		374.73
3/1/2026	PR	Medicare Tax	3.99		378.72
3/15/2026	PR	Social Security Tax	17.05		395.77
3/15/2026	PR	Medicare Tax	3.99		399.76
3/29/2026	PR	Social Security Tax	17.05		416.81
3/29/2026	PR	Medicare Tax	3.99		420.80
			\$63.12		\$420.80
10 4411.0 - SALARIES AND WAGES					\$49,076.25
3/1/2026	PR	Gross Pay	2,308.33		51,384.58
3/15/2026	PR	Gross Pay	2,680.26		54,064.84
3/16/2026	AP	INV: Clerk Training Feb 16- Mar 15 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Net Wages Paid	931.24		54,996.08
3/29/2026	PR	Gross Pay	3,423.47		58,419.55
			\$9,343.30		\$58,419.55
10 4413.0 - EMPLOYEE BENEFITS					\$4,553.81
3/1/2026	PR	Social Security Tax	143.11		4,696.92
3/1/2026	PR	Medicare Tax	33.47		4,730.39
3/15/2026	PR	Social Security Tax	166.18		4,896.57
3/15/2026	PR	Medicare Tax	38.87		4,935.44
3/16/2026	AP	INV: Clerk Training Feb 16- Mar 15 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - SS/Med Tax	81.21		5,016.65
3/29/2026	PR	Social Security Tax	212.25		5,228.90
3/29/2026	PR	Medicare Tax	49.63		5,278.53
			\$724.72		\$5,278.53
10 4418.0 - EMPLOYEE RETIREMENT					\$6,821.59
3/1/2026	PR	Retirement	221.65		7,043.24
3/15/2026	PR	Retirement	380.33		7,423.57
3/16/2026	AP	INV: Clerk Training Feb 16- Mar 15 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Retirement/ 401K	150.63		7,574.20
3/29/2026	PR	Retirement	379.88		7,954.08
			\$1,132.49		\$7,954.08
10 5411.0 - SALARIES - FULL TIME					\$52,043.94
3/1/2026	PR	Gross Pay	3,153.62		55,197.56
3/15/2026	PR	Gross Pay	3,126.12		58,323.68
3/29/2026	PR	Gross Pay	3,153.62		61,477.30
			\$9,433.36		\$61,477.30
10 5412.0 - SALARIES - PART TIME					\$15,086.20
3/1/2026	PR	Gross Pay	933.68		16,019.88
3/15/2026	PR	Gross Pay	1,103.44		17,123.32
3/29/2026	PR	Gross Pay	1,188.32		18,311.64
			\$3,225.44		\$18,311.64
10 5413.0 - EMPLOYEE BENEFITS					\$5,117.14
3/1/2026	PR	Social Security Tax	253.41		5,370.55
3/1/2026	PR	Medicare Tax	59.27		5,429.82
3/15/2026	PR	Social Security Tax	262.23		5,692.05
3/15/2026	PR	Medicare Tax	61.33		5,753.38
3/29/2026	PR	Social Security Tax	269.20		6,022.58
3/29/2026	PR	Medicare Tax	62.96		6,085.54
			\$968.40		\$6,085.54
10 5418.0 - EMPLOYEE RETIREMENT					\$14,741.89
3/1/2026	PR	Retirement	867.17		15,609.06
3/15/2026	PR	Retirement	867.17		16,476.23
3/29/2026	PR	Retirement	867.17		17,343.40
			\$2,601.51		\$17,343.40
10 5511.0 - SALARIES AND WAGES					\$253,860.44
3/1/2026	PR	Gross Pay	16,124.30		269,984.74
3/15/2026	PR	Gross Pay	12,151.15		282,135.89
3/29/2026	PR	Gross Pay	15,816.67		297,952.56
			\$44,092.12		\$297,952.56



**Big Water Municipal Corporation
General Ledger - 3/1/2026 to 3/31/2026
Wages, Benefits, Retirement**

Account					Balance
Date	Code	Description	Debit	Credit	
10 5513.0 - EMPLOYEE BENEFITS					\$20,157.23
3/1/2026	PR	Social Security Tax	999.69		21,156.92
3/1/2026	PR	Medicare Tax	233.81		21,390.73
3/15/2026	PR	Social Security Tax	753.37		22,144.10
3/15/2026	PR	Medicare Tax	176.21		22,320.31
3/29/2026	PR	Social Security Tax	980.62		23,300.93
3/29/2026	PR	Medicare Tax	229.33		23,530.26
			\$3,373.03		\$23,530.26
10 5515.0 - EMPLOYEE RETIREMENT					\$25,236.74
3/1/2026	PR	Retirement	1,562.51		26,799.25
3/15/2026	PR	Retirement	1,562.51		28,361.76
3/29/2026	PR	Retirement	1,562.51		29,924.27
			\$4,687.53		\$29,924.27
10 5611.0 - SALARIES AND WAGES					\$8,219.80
3/11/2026	AP	INV: 202603 Kane County Building Department - Feb 2026 Inspections	409.20		8,628.80
3/18/2026	PR	Gross Pay	618.00		9,246.80
			\$1,027.20		\$9,246.80
10 5613.0 - EMPLOYEE BENEFITS					\$415.11
3/18/2026	PR	Social Security Tax	38.32		453.43
3/18/2026	PR	Medicare Tax	8.96		462.39
			\$47.28		\$462.39
10 6110.0 - Streets SALARIES & WAGES					\$4,675.00
3/1/2026	PR	Gross Pay	275.00		4,950.00
3/15/2026	PR	Gross Pay	275.00		5,225.00
3/29/2026	PR	Gross Pay	275.00		5,500.00
			\$825.00		\$5,500.00
10 6113.0 - Streets BENEFITS					\$357.68
3/1/2026	PR	Social Security Tax	17.05		374.73
3/1/2026	PR	Medicare Tax	3.99		378.72
3/15/2026	PR	Social Security Tax	17.05		395.77
3/15/2026	PR	Medicare Tax	3.99		399.76
3/29/2026	PR	Social Security Tax	17.05		416.81
3/29/2026	PR	Medicare Tax	3.99		420.80
			\$63.12		\$420.80
Report Total:			\$62,432.62	\$0 00	\$547,827.92

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