

**BIG WATER MUNICIPAL TOWN COUNCIL
REGULAR MEETING**

AGENDA

Wednesday June 17, 2026
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session;
Public Hearings 7:00pm; 7:01pm;
7:02pm Council Meeting

WORK SESSION

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

PUBLIC HEARING 7:00pm - Public Hearing for adopting the Finalized FY budget 2026-2027

PUBLIC HEARING 7:01pm - Public Hearing for Wildland Urban Interface

MEETING

CALL TO ORDER- at

1. ROLL CALL –
2. PLEDGE OF ALLEGIANCE –
3. STATEMENT OF CONFLICT –
4. APPROVAL OF APRIL MEETING MINUTES -
 - APPROVAL OF THE May 27th REGULAR MEETING MINUTES –
 - APPROVAL OF THE JUNE 2nd SPECIAL MEETING MINUTES –
5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS
 - Mayor:
 - Council:
 - GCSSD; Jennie Lassen:
 - Parks & Recreation; Jennie Lassen:
 - Planning and Zoning:
 - 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 on – Resolution 2026-15 Delegating Authority to the Glen Canyon Special Service District –

8. NEW BUSINESS

a) Discussion and Possible Action on – Resolution 2026-12, Adopting the Final 2026/2027 Budget

b) Discussion and Possible Action on – Ordinance 08-2026, Adopting the Wildland-Urban Interface Code

c) Discussion and Possible action on – Approving the Communications Site Agreement

d) Discussion and Possible action on – Resolution 2026-13 Approving the changes to Section 14.3 of the Personnel Policies and Procedures Manual

e) Discussion and Possible action on – Certifying the Tax Rate

f) Discussion and Possible action on – Adding No Engine Brake Signs to Hwy 89

g) Discussion and Possible action on – Approving the Fraud Risk Assessment.

h) Discussion and Possible Action on – Filling Vacant Community Recreation and Enhancement Board Seats for a Two-Year Term – (currently no applicants)

i) 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—

Motion to enter a Closed Session by ____ for ____, seconded by ____

Closed Meeting Called to Order at:

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

10. RETURN TO REGULAR MEETING—

a) Discussion and Possible Action on Closed Session—

11. ADJOURNMENT— Vote to Adjourn motion made by, seconded by. Adjourned at

PUBLIC NOTICE

Big Water Municipal Town Council

Notice of Public Hearing

Notice is hereby given that on Wednesday,
June 17, 2026 at 7:00 p.m. (UT), Big Water Municipal
Corporation will hold a PUBLIC HEARING at Town Hall,
located at 60 N Aaron Burr, Big Water, Utah, 84741.

PUBLIC HEARING ITEM/S:

- Adopting the Final Budget for Fiscal Year 2026/2027**

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

Big Water Municipal Town Council

Notice of Public Hearing

Notice is hereby given that on Wednesday,
June 17, 2026 at 7:01 p.m. (UT), Big Water Municipal
Corporation will hold a PUBLIC HEARING at Town
Hall,
located at 60 N Aaron Burr, Big Water, Utah, 84741.

PUBLIC HEARING ITEM/S:

- ADOPTING THE 2024 EDITION OF THE INTERNATIONAL WILDLAND-URBAN INTERFACE CODE; PROVIDING FOR REGULATION OF CONSTRUCTION, DEVELOPMENT, AND FIRE PROTECTION IN WILDLAND-URBAN INTERFACE AREAS**

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

**BIG WATER MUNICIPAL TOWN COUNCIL
REGULAR MEETING**

DRAFT MINUTES

Wednesday May 27, 2026

60 N Aaron Burr, Big Water, Utah 84741

6:30pm Work Session;

Public Hearings 7:00pm; 7:01pm; 7:02pm; 7:03pm;

7:04pm Council Meeting

WORK SESSION

1. CALL TO ORDER – 6:34pm

2. ROLL CALL – Lybarger, Schmuker, Gangola, Lassen

3. DISCUSSION ON AGENDA ITEMS – David briefly presented the Public Hearings coming up. Reviewed the Old Business. Asked if anyone had anything to discuss on A, B, or C, none. Review of New Business. David asked for clarification on C, Peggy explained. E, David explains that the town wants to extend Stephanie's training pay. Jennie agrees on extending. No questions for Stephanie. Stephanie says Abby is excellent clerk. Abby says Stephanie is amazing mentor. F-David asked Fire Cpt Jeremy about how long it's been, Chief Cameron arrived, confirmed it's 15 years. Chief says it's going before City of Page tonight as well. Chief comments about Page and Kane County hospital for transports as well, just not quite done. G – New MOU as the state made changes, BWF is doing our part for fire prevention. Agreement is saying BWF will maintain training and inspections, and should disaster strike, the town of BW will be covered by the state for assistance. I – David has Chief explain the need for Council approval for pay scale. Lassen asked if the raise was in the budget, Peggy handed it to Chief. Chief says we need to find the money. Chief is working on things to increase income. Peggy let's Council know that BWF doesn't have enough to meet payroll, but there is money that will be added to the opening of the budget. J- David speaks about Rec Board, no applicants, and three seats are available. K – David has Stephanie explain why the Town needs to give GCSSD authority. Stephanie confirms she is very confident in the Resolution wording and codes, but it is not attorney reviewed, she has reached out though for it, they just haven't gotten back to her yet. L – MOU that the GCSSD meeting just passed and approved.

4. ADJOURN – @ 7:00pm

PUBLIC HEARING 7:00pm - Open budget for 2025/2026 FY Budget – David opens Hearing at 7pm, Invites comments, Peggy noted asked David to add \$500 more for Marshal Dept. David did so. Cameron: Says \$40K short on payroll, SCBA, and E32. Expenses that are coming that weren't expected. Hopes there will be left over. Short, Hyrum, asked if the Amangiri contract will cover the employees required by the contract. Cameron said yes, he researched it, and the renegotiation should cover that if it's approved. 25% increase is what was requested. David spoke on the growth of Amangiri, Short asked if it would 100% cover the fire dept. Cameron says no, and he did a breakdown. 150k per year from Kane County, and \$500 from every billable encounter. Amangiri contract (CLID Contract officially) \$135k+, Church Wells SSD to mile post 37 \$40k income from that. Three primary, and then the taxed based from the Town. Majority of patients are BW and Church Wells. Mark asked if BWF was losing money. Chief said no they're actually well-paid for their work. FT FF Advanced in the building 24/365. H Short asked, If 25% goes into affect, then does the increase cover. Chief not certain how to break down numbers to say how much pay is coming from which source. Chief believes that CLID is pitching in more. Tom R – Mentioned fundraiser at BWF about sunshades at the park. Where is the money. David confirms money is available. Close 7:15pm

PUBLIC HEARING 7:01pm - Amending The Zoning Codes For Title 15 And Title 14.20 To Clarify The Authority And Duties Of The Zoning Administrator And To Establish Consistent Administrative Review Procedures – Open Hearing at 7:15pm No comments, Closed 7:16p

PUBLIC HEARING 7:02pm – Adopting the tentative budget for fiscal year 2026/2027 – Opened 7:16p, Chief said he has a change in employment, leaving Kanab Fire to move to Page. He will be switching his benefits to BW, which is \$18k a year, which was not accounted for in the budget and needs added before finalization. Closed 7:19p

PUBLIC HEARING 7:03pm - Amending The Municipal Codes For Section 5.07 Alcohol Beverage Control To Match Utah State Code – 7:19pm opened – No comments closed 7:19p

MEETING

CALL TO ORDER- @ 7:20

1. ROLL CALL – Lybarger, Lassen, Gangola, Schmuker, (Chiasson resigned this morning)

2. PLEDGE OF ALLEGIANCE – Led by David

3. STATEMENT OF CONFLICT – No conflicts

4. APPROVAL OF APRIL MEETING MINUTES -

- **APPROVAL OF THE APRIL 1ST BUDGET WORK SESSION MINUTES** – Lassen moved to approve, Lybarger second, all in favor

- **APPROVAL OF THE APRIL 15TH REGULAR MEETING MINUTES** – Lybarger motioned to approve, Lassen Second, all in favor

- **APPROVAL OF THE APRIL 16TH SPECIAL MEETING MINUTES** – Lybarger motioned to approve with correction from 9:30pm to 9:30am, second Gangola, all in favor

- **APPROVAL OF THE APRIL 22ND BUDGET WORK SESSION MINUTES** – Lassen motioned, Gangola second, Lassen - yes, Gangola - yes, Schmuker - yes, Lybarger - abstain due to not being present at work session

5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS

- **Mayor:** Chiasson resigned, David said applications will be sought. June 8th, UDOT meeting about Hwy89 11 am. Working on getting easements in place. SITLA is doing so. Brown Brothers also did some road repair. David offered Thanks to them.
- **Council:**
 - **GCSSD; Jennie Lassen:** Lassen says the GCSSD voted to accept the bid to Pro Waste for waste pickup.
 - **Parks & Recreation; Jennie Lassen:** David says Dan at the gas station has agreed to donate his services to the town to do all the forming and pouring of the pad for the park picnic area. Brown Brothers may also donate concrete itself to the town. David hasn't spoke to the electrician yet, He will ask Ray about doing a donation as well. David will seek out other businesses to donate and then there could be a plaque.
 - **Planning and Zoning:** Denise not present due to illness
 - **Public Safety; Jim Lybarger:** Jim says he's been working with Cameron, and thanks him for all the work he has done. He spent time with Marshal Russ and Deputy Marshal Chris. Encourages everyone to reach out to Chief and Marshal if there are questions they can help answer. Thanks them, David thanks them too.
- **Fire Chief; Cameron Westenskow:** Several grants are out, just waiting on the funding to be awarded, possible 80k. Firehouse Subs, requested 40k from them, 18calls in April. SCBA is still down. E32 is down for repairs. Tech will be arriving tomorrow re: SCBA. E32 must be towed to Rush International in

St. George. Quotes range from 5-8k. Station maintenance on-going, Swamp Cooler will need work, there are support posts half rusted through.

- **Marshal; Russ Johnson:** Case 28 for the month. Would like to ask for additional money. Says they can't get dogs to Best Friends when collected, has a gentleman's agreement for help. Would like Big Water to cover \$100 cost, and Big Water go to the owner \$100+ manhours and fees if someone's dog bites someone. Has only sent 4 dogs in 14 years. Do this so he isn't taking advantage of a favor from Russ' friend. Used the children's justice dept twice last month. Wrote a search warrant. Says it's been a relatively busy month despite a week of vacation. Invited questions. Gangola asked how many search warrants written in a month. Russ says not many at all.
- **Planning & Zoning Administrator; Denise Wood:** Denise absent
- **Treasurer; Peggy Short:** Read written report given. Says in addition that funds are very tight. Next year's budget will have very little wiggle room. Have been appropriating funds for years but without replenishing. Costs may need to be cut.

David notes that it has been very dry. Fireworks will be allowed in the park only. Map available straight from the State of Utah.

6. CITIZEN COMMENTS – None

7. OLD BUSINESS –

- a) **Discussion and Possible Action on - Ordinance 02-2026 Commercial Zones Supplementary Developmental Standards** – Lassen concerned about map and ordinance. Peggy says Nicole Wood working on map. Peggy says she can send it back to P&Z.
Lassen motioned to send this back to P&Z for public hearing and zoning map ordinance to be adopted together, Lybarger Second, all in favor.
- b) **Discussion and Possible Action on – Ordinance 06-2026 Alcohol Beverage Control- Amended to Match State Code** – Lybarger motioned to adopt 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, Lassen second, all in favor
- c) **Discussion and Possible Action on – Resolution 2026-07 Amending Personnel Policies & Procedures Manual To Add Appointed Employees Section** – Lybarger has a question re: what is the town policy on who are the designated officials in the town policy. Clarification given by Peggy and Jennie Lassen.
Lassen motioned to adopt 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, Gangola second, all in favor.

8. NEW BUSINESS

- a) **Discussion and Possible Action on – Resolution 2026-11, Amending FY 2025/2026 Budget** – Lassen motioned to amend the FY 2025/2026 budget, Gangola seconded. All in Favor.
- Fifty-Five Thousand Dollars (\$55,000) from the Kane County Recreation & Transportation Special Service District for the construction of a picnic pavilion; and

- One Thousand Two Hundred Dollars (\$1,200) in State of Utah grant funds for the America250 event; and
- Seven Thousand Five Hundred Dollars (\$7,500) from Kane County for Highway 89 Fire Department assistance; and
- Five Hundred Dollars (\$500) for the JAG grant; and
- \$27,543 in collected resort tax revenues
- Add \$11,500 in unused visitor center staffing funds

, plus adding 27,543 collected monies from resort tax and 11,500 from park budget unused funds 39,043, to fire dept.

b) Discussion and Possible Action on - Ordinance 07-2026 P&Z Administrator Authority – Lybarger motioned to adopt 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, Lassen seconded, All in favor.

c) Discussion and Possible Action on - Resolution 2026-14 Employer URS employee Pickups – Lybarger motioned to adopt Resolution No. 2026-14, A Resolution Of The Council Of The Town Of Big Water, Kane County, Utah To Compensate The Public Safety And Firefighter Employees For The Increase In Their Monthly Retirement Contribution To Utah Retirement System, Gangola seconded, All in favor

d) Discussion and Possible Action on – Adopting Tentative Budget for FY2026/2027 and set a public hearing for the final FY budget for 2026-2027 – Lassen suggested adopting as is, but review policy because she does not see how the town can fit the additional 18k into the 2026/2027 budget. Specifically looking at insurance and retirement. Lybarger agrees with Lassen. It is entitled by policy currently and that policy would need to be changed. Peggy explains there are options.

Lassen motions to adopt Tentative budget AS WRITTEN CURRENTLY, and set hearing for June 17, Gangola seconded. Lybarger no, Gangola abstain due to not being involved, Lassen yes.

Discussion for Budget Work Session interrupted the vote.

Stephanie mentioned that \$5000 donation from Pro Waste. Peggy reminds that CLID contract may increase funds too.

Cameron says, need to adopt tentative budget to his understanding, and policy and budget work session can still happened and hearing can be set. Peggy confirms yes, that is correct.

Lassen motions to adopt tentative budget as currently written and set final budget June 17. Gangola Seconded, All in favor.

Budget work session and policy review set for 10am June 2nd, 2026

e) Discussion and Possible action on – Extending the terms of Resolution 2026-01, Interim Town Clerk/Recorder Training Compensation as needed to train the new Town Clerk/Recorder in Year-End Tasks and Responsibilities – Gangola motioned to extend the terms of Resolution 2026-01, Interim Town Clerk/Recorder Training Compensation as needed to train the new Town Clerk/Recorder in Year-End Tasks and Responsibilities, Lassen second, All in favor

f) Discussion and Possible action on – Approving the Interlocal Agreement for Mutual Aid in Fire Response Between the Town of Big Water and The City of Page, Arizona – Gangola motioned to approve the Interlocal Agreement for Mutual Aid in Fire Response Between the Town of Big Water and the City of Page, Lybarger seconded, all in favor.

g) Discussion and Possible action on – Approving the Cooperative Wildfire System Agreement Renewal – Lybarger motioned to approve the Cooperative Wildfire System Agreement Renewal, Gangola seconded, all in favor

h) Discussion and Public Hearing Schedule for Ordinance 08-2026 an Ordinance Adopting the 2024 Wildland Urban Interface Code. – Lassen motioned to schedule the Public Hearing on June 17th, 2026, for Ordinance 08-2026, Adopting the 2024 Wildland Urban Interface Code, Lybarger seconded, all in favor.

i) Discussion and possible action on – Approving Fire Dept Employee Certification Raises – Lassen asks if this is in the tentative budget. Gangola asks if the employees are FT, both will be part-time.
Lybarger motioned to approve the certification raises for the Fire Dept employees Lassen seconded, all in favor

j) Discussion and Possible Action on – Filling Vacant Community Recreation and Enhancement Board Seats for a Two-Year Term – (currently no applicants)

k) Discussion and Possible Action on – Resolution 2026-15 Delegating Authority to the Glen Canyon Special Service District – Lassen motioned to Continue Resolution No. 2026-15, A Resolution of the Big Water Town Council Delegating Authority to the Administrative Control Board of the Glen Canyon Special Service District of Big Water, Clarifying Non-Delegable Powers, And Ratifying All Prior Actions to the June 17th 2026 Regular Meeting, Gangola seconded, all in favor

l) Discussion and Possible Action on – Approving the MOU regarding shared expenses between Big Water Town and Glen Canyon Special Service District – Lybarger motioned to approve the Memorandum of Understanding regarding shared expenses between Big Water Town and Glen Canyon Special Service District, Lassen seconded, all in favor

m) Discussion and Possible Action on – Approving Financials and Check Register – Lybarger motioned to approve the Financials and Check Register, Gangola seconded, all in favor

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—

Lybarger motions to enter closed session for Personnel discussion, Lassen seconded, All in favor

Closed Meeting opened at: 8:40pm

Roll Call: Lybarger, Lassen, Gangola, Schmuker

Vote to Adjourn Closed Session, motion made by Lassen, seconded by Lybarger. All in favor. Closed at 9:46pm

10. RETURN TO REGULAR MEETING—

a) Discussion and Possible Action on Closed Session— no action taken

11. ADJOURNMENT— 9:48pm, returned, Lybarger motioned to adjourn, Gangola seconded. All in favor

BIG WATER MUNICIPAL TOWN COUNCIL
SPECIAL MEETING
DRAFT MINUTES

Tuesday June 2, 2026
60 N Aaron Burr, Big Water, Utah 84741
10:00am Special Meeting

MEETING

CALL TO ORDER - @ 10:06am

- 1. ROLL CALL** – Lybarger, Schmuker, Gangola, Lassen
- 2. PLEDGE OF ALLEGIANCE** – Led by David
- 3. STATEMENT OF CONFLICT** – None
- 4. CITIZEN COMMENTS** – Open and Public Meeting, no citizens present
- 5. NEW BUSINESS**

a) Discussion and Possible Action on Reviewing Policy Regarding Employee Insurance and Retirement – Lybarger asked about Page 53, B of the Personnel Policies and Procedures manual, it's in the policy to have Life Insurance, do we have that. Lassen reads section 14.3 Insurance, Town PPP states only the individual is covered. Lassen states we need to change the policy or stop offering it. Mentions our PPP says HSA stipend. Ours is NOT an HSA. She can't find anyone in the state paying the same amount of stipend, and by paying the exact amount the Town is paying more. Lassen found an example of opt-out stipend of no more than \$300 a month. Lassen suggests amending policy. IRS Cafeteria Plan asked about that to Peggy. Not familiar to her. Peggy says anything paid over \$50 to employees must be taxed as wages. Which is done now but was not done before corrections were made. Lassen found example online for Lehi that is different from what Town does, but Peggy says URS rep says we are doing it correctly now. Lassen brought it up because that is the highest amount she has found. Peggy explains Town history. Former clerk 8 years ago wanted family insurance, and it was never added to Policy, just became precedent from her Offer Letter. Lassen asked if all full-time employees fill out PEHP paperwork. Peggy explains that yes, there is paperwork to opt in or out.

Schmuker asked if Peggy has the minutes for that meeting approving that clerk's pay. Schmuker would like the minutes pulled for that. Lassen says she believes they need to amend the policy to either match what is happening, or act in accordance with policy.

Discussion of current amounts and future amounts for insurance payments, and options. Lassen asks where to make cuts, Lybarger says in the insurance and stipends, and not do the 2.5% pay raises this year. Lassen suggests the opt-out stipend could be cut in half but be left open to revisit as budget allows in the future. Lassen suggested the policy needs to be clarified. Lybarger believes that it's less to do the stipend than have PEHP manage an HSA by quite a lot. Lybarger believes a special meeting is needed to reevaluate PPP.

Schmuker suggests that two Council at a time go through the PPP with Clerk and Treasurer to make corrections. Lybarger and Lassen both very busy currently, but Schmuker agrees and knows this will be a longer project. Lassen says the policy must be amended to remove HSA and adjust verbiage.

Schmuker says at only an 18k shortfall, they could leave the budget as is, in the hope of Amangiri contract change, Chief W says he'd rather not promise the money because they may not get the contract- just in case. Lybarger suggests removing COLA. Lassen suggests reducing the opt-out stipend and capping insurance paid for by town. Suggests changing verbiage on PPP in time for June 17th Meeting. Lassen asks the three employees present about feelings on capping, Russ says 'hell no'. Chief W suggests only doing one, COLA or the cap,

doing both may upset employees too much. Lybarger suggests not doing the COLA, but if there is more at the end of the fiscal year, do a bonus. Lassen also says we can wait to decide since CLID contract meeting is on June the 9th.

Peggy brings up appropriated funds and they need to be replenished. Schmuker asked to confirm that the town is 18k short. Lybarger asks, what is total shortfall- 24k short. Lassen asks if a more accurate number is available for the fire house. Lybarger says for round numbers, call it 30k short, no COLA means still 15k short. Schmuker reminds the budget can be adjusted throughout the year.

Lassen says to all Employees, none of this is personal, they're just trying to clean up a mess from previous administrations. No removal of COLA yet until after CLID decision on the 9th. Lassen asked that Peggy add the Donation from ProWaste to the Fire Dept as they have offered to donate whole amount of first month to FD.

b) Discussion and Possible Action on Fiscal Year 2026/2027 Budget – Both items were discussed together. Minutes above.

Lybarger motioned to make those changes to the PPP, Gangola second, All in favor.

Lassen asks Peggy to look into cafeteria plan with IRS. Peggy agrees to do so and draft any language to add to policy if it is needed.

Lybarger Motion to enter a Closed Session for Personnel reasons at 11:43am. Gangola Seconds. All in favor

6. 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—

Called to order at - Time not stated – Delayed start due to technical issues.

Roll Call: J. Lybarger, D. Schmuker, M. Gangola, J. Lassen, A. Palsgrove, R. Johnson, C. Westenskow, J. Wayment

Vote to Adjourn Closed Session @ 12:56pm motion made by Lybarger, seconded by Gangola.

7. RETURN TO REGULAR MEETING -

a) **Discussion and Possible Action on Closed Session** – 12:56pm back in regular session.

Lassen motioned to direct staff to proceed with personnel action as discussed, Lybarger seconded, All in Favor.

8. ADJOURNMENT - at 12:57 Lybarger motioned to a, Gangola seconded.



June 17th, 2026

Mayor and Town Council,

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

- The City of Page should be reviewing and approving the new EMSMOU with Kane County Hospital.
- FFSL MOU and 2024 WUI Code
- We are still waiting for notification of whether we will be awarded grants we have applied for.
- There are two additional grants that I have found that will be opening soon and we will be applying for them.
- We have a few new part time employees that will be coming on board soon.
- Total of 18 calls in April.
- Our SCBA compressor is repaired.
- E32 has been towed to Rush International in St. George and they are working on repairs.
- The station ice machine is back up and running.
- Total of 21 calls in May

Sincerely,

Cameron Westenskow
Fire Chief/Paramedic
Big Water Fire Department



Clerk Bigwater <bigwaterclerk@gmail.com>

(no subject)

1 message

Russ Johnson <bigwatermarshal@gmail.com>

Wed, Jun 10, 2026 at 9:41 AM

To: Clerk Bigwater <bigwaterclerk@gmail.com>

The Marshal's Department had 32 cases in May and 11 as of this writing 06/10/26. We have 3 open cases as of this writing.

TREASURER'S REPORT

Budget Amendment Summary

Mayor and Town Council,

The proposed budget amendments include positive revenue and expenditure adjustments totaling **\$27,010**, consisting of the removal of the 2.5% COLA, additional property tax revenue, and the Pro Waste contribution to the Fire Department.

The amendments also include additional expenditures totaling **\$34,440**, consisting of firefighter earned raises and additional Fire Department expenses related to employee insurance benefits.

After accounting for all proposed adjustments, the net impact to the budget is an increase in expenditures of **\$7,430**.

Description	Amount
Removal of 2.5% COLA	\$16,410
Additional Property Tax Revenue	\$5,600
Pro Waste Contribution	\$5,000
Total Positive Impact	\$27,010
Firefighter Earned Raises	(\$17,032)
Additional Fire Department Insurance Expense	(\$17,408)
Total Additional Costs	(\$34,440)
Net Budget Impact	(\$7,430)

RESOLUTION No. 2026-15

A RESOLUTION OF THE BIG WATER TOWN COUNCIL DELEGATING AUTHORITY TO THE ADMINISTRATIVE CONTROL BOARD OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, CLARIFYING NON- DELEGABLE POWERS, AND RATIFYING ALL PRIOR ACTIONS

WHEREAS, Big Water Town (“the Town”) created the Glen Canyon Special Service District of Big Water (“the District”) pursuant to Utah Code Title 17D; and

WHEREAS, Utah Code § 17D-1-301 designates the legislative body of the municipality as the governing body of a special service district, authorizes the legislative body to create an administrative control board, and authorizes the legislative body to delegate any of its governing powers to that board; and

WHEREAS, Utah Code § 17D-1-103 establishes the powers that a special service district may exercise when such powers are delegated by the governing body, including adopting budgets, setting rates, hiring personnel, entering contracts, undertaking capital projects, and administering District services; and

WHEREAS, since the creation of the District, the Administrative Control Board has historically exercised operational, administrative, financial, and policy-related authority based on longstanding practice and direction from the Town; and

WHEREAS, the Town Council desires to formally delegate the maximum extent of legally delegable authority to the Administrative Control Board, to expressly identify the powers that remain non-delegable by law, and to ratify all prior actions of the District Board and Town Council relating to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BIG WATER TOWN COUNCIL:

1. Default Board Composition.

Unless legally disqualified under Utah Code § 17D-1-304, or employed by the Special Service District, each member of the Big Water Town Council shall also serve as a member of the GCSSD Administrative Control Board.

2. Appointment Authority Reserved to Town Council.

Appointment, reappointment, or removal of Administrative Control Board members shall remain exclusively with the Town Council pursuant to Utah Code § 17D-1-303 and Utah Code § 17B-1-304. This authority may not be delegated.

3. Delegated Powers.

The following powers, including all other powers authorized under Utah Code § 17D-1-103, are hereby delegated to the Administrative Control Board of the Glen Canyon Special Service District of Big Water:

- a. Adoption and operation of the District’s annual budget.

- b. Fixing, setting, and adjusting all District rates, fees, and service charges.
- c. Operational administration of District services, utilities, facilities, and systems.
- d. Hiring, supervision, evaluation, discipline, and termination of District employees and contractors, and administration of other personnel matters deemed appropriate by the District.
- e. Adoption and enforcement of District policies, procedures, rules, and administrative guidelines.
- f. Contracting and procurement authority consistent with applicable law, including approval of expenditures within budget.
- g. Planning, managing, and implementing capital projects, improvements, and major equipment acquisitions.
- h. Acquisition, sale, and disposal of personal property, equipment, tools, materials, and supplies necessary for District operations.
- i. Administrative duties including billing, collections, maintenance, operation, and general management.
- j. Acceptance of government grants or loans; issuance of bonds; borrowing of funds; and incurring indebtedness to the extent authorized under applicable law.

4. Non-Delegable Powers Reserved to Town Council.

The following powers are legally non-delegable and remain vested solely in the Town Council:

- a. Appointment, reappointment, or removal of Administrative Control Board members (Utah Code § 17D-1-303).
- b. Dissolution, restructuring, withdrawal, or reorganization of the District, its service authority, or its Board (Utah Code § 17D-1-601-604).
- c. Any power expressly reserved to the governing body under Utah Code Title 17D or other applicable law.

5. Ratification of All Prior Actions.

The Town Council hereby ratifies, approves, confirms, validates, and adopts all past actions taken by the Administrative Control Board, the Town Council acting as the Board, and any District or Town officer, employee, contractor, or agent acting under the direction of either body, from the date of the District's creation to the adoption of this Resolution, including but not limited to:

- all policies, procedures, and administrative rules;
- all budgets, rates, fees, and charges;
- all contracts, agreements, expenditures, and procurements;
- all personnel actions and employment decisions;
- all operational decisions, projects, improvements, and service-related actions.

All such actions are hereby declared valid, lawful, binding, and fully authorized, as though undertaken pursuant to a formal delegation of authority in effect at the time.

6. Retention of Authority.

Nothing in this Resolution shall be interpreted to expand the powers of the District beyond those authorized by Utah law. The Town Council retains all authorities that are not expressly delegated herein and may amend or revoke this delegation by resolution at any time.

7. Effective Date.

This Resolution shall take effect immediately upon adoption.

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

BIG WATER TOWN COUNCIL
BIG WATER MUNICIPAL CORPORATION

Mayor

ATTEST:

Town Clerk/Recorder

RESOLUTION NO. 2026-12

A RESOLUTION OF THE COUNCIL OF THE TOWN OF BIG WATER, KANE COUNTY, UTAH, ESTABLISHING THE FINAL BUDGET FOR THE FISCAL YEAR 2026-2027

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

WHEREAS, on the 17th of June, 2026, Council held a properly advertised public hearing to receive public comment on the proposed budget, which had been available for public inspection seven days prior;

WHEREAS, having determined that the attached Big Water Budget for Fiscal Year 2026-2027 is an accurate representation and estimation of actual revenues and expenditures for the ensuing year and having duly considered public comment received;

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

Section 1: That the attached document entitled Big Water Budget for Fiscal Year 2026-2027 which is hereby explicitly incorporated herein as a part of the Resolution, is hereby adopted.

Section 2: That this Resolution shall take effect 1st of July 2026.

PASSED and ADOPTED this 17th day of June 2026, by the following votes:

	AYE	NAY	ABSENT	ABSTAIN	Town of Big water
Mayor David Schmuker	_____	_____	_____	_____	By: _____
Council Member James Lybarger	_____	_____	_____	_____	David W. Schmuker, Mayor
Council Member Mark Gangola	_____	_____	_____	_____	
Council Member Jennie Lassen	_____	_____	_____	_____	Attest: _____
					Abigail Palsgrove, Municipal Clerk

**BIG WATER TOWN
ORDINANCE 08-2026 WILDLAND URBAN INTERFACE CODE**

AN ORDINANCE OF BIG WATER, KANE COUNTY, UTAH ADOPTING THE 2024 EDITION OF THE INTERNATIONAL WILDLAND-URBAN INTERFACE CODE; PROVIDING FOR REGULATION OF CONSTRUCTION, DEVELOPMENT, AND FIRE PROTECTION IN WILDLAND-URBAN INTERFACE AREAS; PROVIDING FOR THE ADOPTION OF RELATED STANDARDS AND APPENDICES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of Big Water Municipal Corporation finds that the protection of life, property, infrastructure, and natural resources from wildland fire hazards is a matter of public health, safety, and welfare; and

WHEREAS, the Town Council recognizes that development within or adjacent to wildland areas presents increased risks associated with wildfire, including threats to structures, emergency responders, utilities, and public infrastructure; and

WHEREAS, the International Code Council has published the 2024 International Wildland-Urban Interface Code establishing minimum regulations intended to mitigate the hazards associated with wildland fire exposure; and

WHEREAS, the Town Council finds it to be in the best interest of the Town and its residents to adopt the 2024 International Wildland-Urban Interface Code for the purpose of establishing minimum standards for defensible space, fire-resistant construction, access, water supply, and vegetation management within designated wildland-urban interface areas;

WHEREAS, the Town Council of Big Water Municipal Corporation conducted a duly noticed public hearing on _____ regarding the proposed adoption of the 2024 International Wildland-Urban Interface Code, received public comment, and considered the recommendations of Town staff, fire officials, and other interested parties prior to adoption of this Ordinance; and

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

SECTION 1: **ADOPTION** “8.03 Wildland Urban Interface Code” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

8.03 Wildland Urban Interface Code(*Added*)

SECTION 2: **ADOPTION** “8.03.010 Adoption Of The Code” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

8.03.010 Adoption Of The Code*(Added)*

The 2024 Edition of the International Wildland-Urban Interface Code, as published by the International Code Council, including all chapters, appendices, and referenced standards as adopted by the Town, is hereby adopted by reference as part of the ordinances of Big Water Municipal Corporation, as though fully set forth herein, subject to the amendments, deletions, additions, and exceptions contained in this Ordinance and as may subsequently be amended by law.

SECTION 3: **ADOPTION** “8.03.020 Applicability” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

8.03.020 Applicability*(Added)*

The provisions of the 2024 International Wildland-Urban Interface Code shall apply within all areas designated by the Town as Wildland-Urban Interface Areas, including all new construction, additions, alterations, site development, and other activities regulated by the Code.

SECTION 4: **ADOPTION** “8.03.030 Administration And Enforcement” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

8.03.030 Administration And Enforcement*(Added)*

The provisions of this Ordinance and the adopted Code shall be administered and enforced by the Building Official, Fire Code Official, Fire Chief, or their authorized designee(s). Such officials are authorized to interpret and enforce the provisions of the adopted Code consistent with applicable law and adopted municipal procedures.

For purposes of administration and enforcement, all property within the municipal boundaries of Big Water is hereby designated as a Wildland-Urban Interface Area.

SECTION 5: **ADOPTION** “8.03.040 Penalties” of the Big Water Municipal Code is hereby *added* as follows:

ADOPTION

8.03.040 Penalties(*Added*)

Any person violating any provision of this Ordinance or the adopted Code shall be subject to the penalties and remedies provided under applicable Town ordinances and Utah law.

Each day a violation exists may constitute a separate offense.

SECTION 6: **REPEALER CLAUSE** All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SECTION 7: **SEVERABILITY CLAUSE** Should any part or provision of this Ordinance be declared by the courts to be unconstitutional or invalid, such decision shall not affect the validity of the Ordinances a whole or any part thereof other than the part so declared to be unconstitutional or invalid.

SECTION 8: **EFFECTIVE DATE** This Ordinance shall be in full force and effect from _____ and after the required approval and publication according to law.

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 Mark Gangola	_____	_____	_____	_____

Presiding Officer

Attest

David W. Schmuker, Mayor

Abigail Palsgrove, Clerk, Big Water Town

COMMUNICATIONS SITE AGREEMENT

(Big Water — Utah Communications Authority)

This **Communications Site Agreement** (this “Agreement”) is entered into as of _____, 20____ (the “Effective Date”) by and between **Big Water, a Utah municipal corporation** (“Big Water”), and the **Utah Communications Authority**, an independent state agency of the State of Utah created under Utah Code Title 63H, Chapter 7a (“UCA”). Big Water and UCA are referred to individually as a “Party” and collectively as the “Parties.”

RECITALS

- A.** Big Water owns certain real property located in Kane County, Utah, identified at _____ (the “Property”).
- B.** A communications tower, equipment building, and associated facilities (collectively, the “UCA Facilities”) are located on a portion of the Property (the “Site”). The UCA Facilities were originally installed by the State of Utah and are now owned and operated by UCA.
- C.** The UCA Facilities provide public safety radio communications coverage for the Big Water area, portions of Lake Powell, and the surrounding region as part of UCA’s statewide public safety communications network.
- D.** UCA administers the statewide public safety communications network for the benefit of state and local public safety agencies, pursuant to Utah Code § 63H-7a-202 and § 63H-7a-404.
- E.** The Parties enter into this Agreement under the Utah Interlocal Cooperation Act, Utah Code Title 11, Chapter 13, to formalize Big Water’s consent to UCA’s continued use of the Site for public safety communications purposes.

NOW, THEREFORE, in consideration of the mutual public safety benefits described herein and the covenants set forth below, the Parties agree as follows:

- 1. Grant of License.** Big Water grants to UCA a non-exclusive license to use the Site for the installation, operation, maintenance, repair, replacement, modification, and removal of the UCA Facilities for public safety communications purposes.
- 2. Ownership.** Big Water retains fee simple ownership of the Property, including the Site. UCA retains ownership of the UCA Facilities, including the tower, equipment building, microwave dishes and antennas, mounts, cabling, electronics, and all other equipment installed on or in the UCA Facilities (collectively, the “Equipment”). Nothing in this Agreement conveys any real property interest other than the license described in Section 1.
- 3. Permitted Use.** UCA shall use the Site solely for public safety communications, including the operation of microwave, land mobile radio, and related backhaul and ancillary equipment supporting the statewide public safety communications network. UCA may add, remove, modify, or upgrade Equipment from time to time consistent with this permitted use.
- 4. Exclusive UCA Use; No Third-Party Co-Location.** UCA represents that, as of the Effective Date, UCA does not lease, sublicense, or otherwise grant rights to any third party to install or operate equipment on the tower, in the equipment building, or elsewhere on the Site. UCA shall not lease, sublicense, or otherwise grant such rights to any third party during the term of this Agreement without Big Water’s prior written consent. For the avoidance of doubt, the use of UCA’s public safety

communications network by state and local public safety agencies as authorized users of the network does not constitute a third-party lease, sublicense, or co-location for purposes of this Section.

5. Term and Renewal. The initial term of this Agreement is ten (10) years from the Effective Date. This Agreement shall automatically renew for successive five (5) year terms unless either Party delivers written notice of non-renewal to the other Party at least one hundred eighty (180) days before the end of the then-current term.

6. Access. UCA, its employees, agents, contractors, and authorized users shall have access to the Site twenty-four (24) hours per day, seven (7) days per week, for any purpose related to the UCA Facilities or the public safety communications network. UCA shall be responsible for maintaining any access road, gate, lock, or other access control associated with the Site.

7. Utilities. UCA is responsible for arranging and paying for all utilities serving the UCA Facilities, including electrical service. UCA may install, maintain, and replace utility lines and equipment serving the Site.

8. Maintenance and Compliance. UCA shall maintain the UCA Facilities and the Equipment in good operating condition and shall operate them in compliance with applicable Federal Communications Commission, Federal Aviation Administration, and other applicable federal, state, and local requirements. Big Water has no maintenance, repair, or compliance obligation with respect to the UCA Facilities or the Equipment.

9. Interference. UCA shall operate the Equipment in a manner that does not cause harmful interference to any pre-existing, lawfully operating radio communications facility of Big Water. Big Water shall not install, permit, or operate any equipment on the Property after the Effective Date that causes harmful interference to the UCA Facilities. The Parties shall cooperate in good faith to identify and resolve any interference issue.

10. No Compensation. No rent, license fee, or other monetary consideration is payable by either Party under this Agreement. The consideration for this Agreement consists of the mutual public safety benefit provided by the continued operation of the UCA Facilities at the Site.

11. Governmental Immunity. No Waiver; No Assumption of Liability. Each Party is a governmental entity subject to the Utah Governmental Immunity Act, Utah Code Title 63G, Chapter 7. Nothing in this Agreement shall be construed as a waiver, limitation, modification, or expansion of any immunity, defense, limitation of liability, notice requirement, procedural protection, damage limitation, or other protection available to either Party under the Utah Governmental Immunity Act or other applicable law. Each Party shall be responsible only for the acts and omissions of its own elected officials, officers, employees, agents, contractors, representatives, and authorized users, if and only to the extent liability is imposed by applicable law and subject to all defenses, immunities, limitations, and caps provided by the Utah Governmental Immunity Act.

12. Insurance. No Duty by Big Water. Each Party shall maintain self-insurance or coverage through a governmental risk pool consistent with its status as a Utah governmental entity. Neither Party is required to name the other as an additional insured. UCA shall be solely responsible for any insurance, self-insurance, risk-pool coverage, or other risk-management protection relating to the UCA Facilities, the Equipment, and UCA's use of the Site. Big Water shall have no duty to procure, maintain, verify, monitor, police, enforce, or supervise any insurance, safety, operational, or compliance matter relating to the UCA Facilities, the Equipment, or UCA's use of the Site, and Big Water shall not be required to inspect, secure, maintain, repair, insure, supervise, protect, police, or take any other action concerning the same.

13. Default and Termination. If either Party materially breaches this Agreement and fails to cure the breach within sixty (60) days after written notice from the non-breaching Party, the non-breaching Party may terminate this Agreement by written notice. The Parties may also terminate this Agreement by mutual written agreement at any time.

14. Surrender. Upon termination or expiration of this Agreement, UCA shall, within one hundred eighty (180) days, remove the Equipment and the UCA Facilities from the Site and restore the Site to substantially its condition as of the Effective Date, ordinary wear and tear and acts of nature excepted. Foundations, buried conduit, and grounding systems may, at Big Water's option, remain in place. Any Equipment or improvements not removed within that period shall, at Big Water's option, be deemed abandoned and become the property of Big Water.

15. Notices. All notices under this Agreement shall be in writing and delivered by personal delivery, nationally recognized overnight courier, or certified mail (return receipt requested) to the addresses set forth on the signature page, or to such other address as a Party may designate by written notice.

16. Interlocal Cooperation Act Provisions. This Agreement is entered into under the Utah Interlocal Cooperation Act, Utah Code Title 11, Chapter 13. The Parties acknowledge that:

- (a) This Agreement does not create a separate legal or administrative entity.
- (b) Each Party shall continue to own its respective property and exercise its respective powers in accordance with applicable law.
- (c) In accordance with Utah Code § 11-13-202.5, this Agreement shall be reviewed for proper form and compliance with applicable law by the attorney authorized to represent each Party before taking effect.
- (d) In accordance with Utah Code § 11-13-209, this Agreement does not take effect until filed with the keeper of records of each Party.

17. Authority. Each Party represents that the individual executing this Agreement on its behalf has been duly authorized to do so and that this Agreement has been approved as required by applicable law and the Party's governing documents.

18. General Provisions. This Agreement is governed by Utah law. If any provision is held invalid, the remainder shall continue in effect. This Agreement constitutes the entire agreement between the Parties regarding the Site and supersedes all prior agreements and understandings on that subject. This Agreement may be amended only by a written instrument signed by both Parties. This Agreement may be executed in counterparts, including by electronic signature, each of which is an original and all of which together constitute one agreement.

SIGNATURE PAGE FOLLOWS

SIGNATURE PAGE

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

BIG WATER

a Utah municipal corporation

UTAH COMMUNICATIONS AUTHORITY

an independent state agency

By: _____ By: _____

Name: _____ Name: _____

Title: _____ Title: Executive Director

Date: _____ Date: _____

RESOLUTION NO. 2026-13

A RESOLUTION AMENDING THE BIG WATER MUNICIPAL CORPORATION PERSONNEL POLICIES AND PROCEDURES MANUAL REGARDING INSURANCE BENEFITS

WHEREAS, Big Water Municipal Corporation has adopted Personnel Policies and Procedures governing employee benefits and employment practices; and

WHEREAS, the Town Council desires to amend Section 14.3 of the Personnel Policies and Procedures Manual regarding employee insurance benefits; and

WHEREAS, the proposed amendments clarify that medical health insurance benefits for full-time employees and eligible dependents are subject to current budget appropriation; and

WHEREAS, the proposed amendments further clarify provisions related to insurance stipends, taxable treatment of stipends, enrollment limitations, and the discontinuation of life insurance as a Town-provided benefit; and

WHEREAS, the Town Council finds that these amendments are in the best interest of Big Water Municipal Corporation and its employees.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF BIG WATER MUNICIPAL CORP, UTAH:

Section 1. Amendment Adopted.

The Town Council hereby adopts the amendments to Section 14.3, Insurance, of the Big Water Municipal Corporation Personnel Policies and Procedures Manual, as presented to the Town Council and attached as Appendix A.

Section 2. Effective Date.

This Resolution and the adopted amendments shall become effective immediately upon passage.

PASSED AND ADOPTED by the Town Council of Big Water Municipal Corporation, Utah, this ____ day of _____, 2026.

Town of Big Water

AYE NAY ABSENT ABSTAIN

Mayor David Schmuker	_____	_____	_____	_____
Council Member Jim Lybarger	_____	_____	_____	_____
Council Member Mark Gangola	_____	_____	_____	_____
Council Member Jennie Lassen	_____	_____	_____	_____

By:_____

David W. Schmuker, Mayor

Attest:_____

Abigail Palsgrove,
Municipal Clerk

APPENDIX A
SECTION XIV
BENEFITS

14.1 WORKERS COMPENSATION

- A. All employees are covered by worker's compensation which provides medical reimbursement and disability benefits for job-related illness or injury. An employee does not accrue benefits while receiving workers' compensation payments. For exact compensation coverage check the workers' compensation contract on file with the Mayor.
- B. Employees may use accrued PTO leave to make up the difference between workers' compensation benefits and their base pay.
- C. Medical Attention - An employee who sustains a bona fide, on-the-job injury may seek medical attention from the medical facility of their choice. They must tell the doctor, HOW, WHEN, and WHERE the accident occurred. The doctor will complete a medical report and copies of this report will be sent within seven (7) days to the insurance carrier, the Industrial Commission, and to the injured worker. (Do not submit doctor or hospital bills for on-the-job injuries or illness to the regular medical plan.)
- D. Initial reporting of Illness or Injury – Reporting the accident or illness is critical to qualification for payment under worker's compensation. If an employee is injured while on the job, no matter how minor, the circumstances should be reported to the Mayor immediately. After Form 122 is filled out, a copy must be sent to the insurance carrier and a copy must be sent to the Industrial Commission within seven (7) days of the date of the injury.
- E. Reporting while off the Job – While on leave because of bona fide, on-the-job injury or illness, an employee must contact their supervisor or the Mayor to report on their condition. Failure to provide the required medical status reports may result in revocation of the leave and/or immediate termination.
- F. Return to Service – All employees must return to work after the approval of the attending physician. A statement from the attending physician stating the employee is able to resume normal duties will be required before returning to work. Failure to return to work when directed may result in immediate termination. An employee who is able to return to work in light duty status may be required to work in a different department to perform duties not contained within their current job classification.
- G. At the time of final release or settlement of a worker's compensation claim, if no vacancy exists: and, if a reasonable effort, which has proven to be unsuccessful, has been made to place the employee in another position, they may be terminated and paid any accrued benefits due them.

14.2 SOCIAL SECURITY/FICA

All employees whether regular, part-time, or temporary are covered by the benefits of Old Age, Survivor and Disability Insurance as provided for by law. Contributions of the employee and Big Water Municipal Corp. will be made in accordance with the provisions of the law.

14.3 INSURANCE

- A. Medical Health Insurance – It is the policy of Big Water Municipal Corp. to pay the cost of health insurance for each individual full-time employee and their dependents (contingent upon current budget appropriation). If said employee already has insurance, ~~an HSA stipend for the Town~~

~~employee may be provide a taxable benefit stipend in the amount paid to them at the single insurance rate, established annually by the with approval from Town Council through the annual budget process and may be adjusted to account for the Town's additional employer payroll tax obligations associated with providing a taxable cash benefit in place of insurance coverage.~~

- ~~1. **Payment Schedule:** The stipend will be processed for the Employee monthly, on the first business day of the month. The stipend shall be paid monthly and included in the Employee's regular payroll on the payroll date occurring nearest to the first day of each month.~~
2. **Amendment and Termination:** Either party may terminate or propose amendments to their stipend with 60 days' notice. Upon termination, no further stipends shall be paid.
3. **Use of Stipend:** Employee acknowledges that the stipend ~~may~~ shall be considered taxable income.
4. Employees who initially choose to receive a stipend in place of employer-provided insurance may only enroll in the company's insurance plan during the designated onboarding period. After this period, employees may only apply for insurance during the company's annual open enrollment period or if they experience a qualifying life event, such as marriage, birth of a child, or loss of other coverage, as defined by insurance regulations.

B. Life Insurance – ~~Life insurance is not offered as a benefit through Big Water Municipal Corp. A basic life insurance policy is provided free of charge for each employee at Big Water Municipal Corp.'s expense. This is included in the package with the health insurance.~~

C. Insurance Termination, Transition, and Conversion.

- a. Termination – When an employee is terminated from employment with Big Water Municipal Corp., Big Water Municipal Corp. will cease making contributions to the employee's insurance plan.
- b. Transition – In cases requiring longer than three months, arrangements may be made with the Mayor for the employee to pay the additional premiums required. Both Medical/Health insurance and Life Insurance may be converted on termination in accordance with the terms of the individual policies. This is, however, an individual responsibility that should be made by direct contact between the individual employee and Big Water Municipal Corp.
- c. Conversion
 - i. The Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 is available for those employees who resign or are terminated from employment or if work hours are reduced which makes the employee no longer eligible to participate in the state group health insurance plans. Employees may have the right to continue to participate in the COBRA program through the state for up to eighteen months at the employee's expense, subject to current state and federal laws.
 - ii. Eligible dependents may also extend coverage, at their expense, for up to thirty-six (36) months in state health insurance plans in the event of the employee's death, divorce, legal separation, or entitlement to Medicare benefits, or when a child ceases to be eligible for coverage as a dependent under the terms of the plan, subject to current state and federal laws.

14.4 STATE AND FEDERAL UNEMPLOYMENT

All employees whether regular, part-time, or temporary are covered by the benefits of the State and Federal unemployment. Contributions of the employee and Big Water Municipal Corp. will be made in accordance

Utah State Tax Commission - Property Tax Division

Tax Rate Summary (693)

ENTITY: 3020 BIG WATER TOWN

Form PT-693

Rev. 2/15

KANE COUNTY

Tax Year: 2026

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

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-5-112	0.002745	0.002745	.007	204,275
Total Tax Rate	0.002745	0.002745	Total Revenue	\$204,275

Certification by Taxing Entity

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

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

Community Road Safety and Infrastructure Discussion in Big Water

Created with Smart Noter

Overview

The meeting focused on addressing road safety concerns and infrastructure needs in Big Water, particularly around the gas station intersection and main thoroughfares. Participants discussed the challenges of limited budgets, increasing traffic due to recreation, and recent fatalities, emphasizing the need for improved signage and potential road modifications. Specific issues included dangerous turning movements, lack of clear signage for gas station access, and enforcement difficulties related to speed and engine brake restrictions. The group explored solutions such as new signage, possible road widening, and the installation of 'no engine brake' signs, with clear next steps involving further study, coordination with local law enforcement, and council approval for funding. The meeting concluded with commitments to follow up on actionable items and a shared goal of enhancing community safety.

Action Items

- Cody will document the concerns raised about the gas station intersection and related turning issues.
- The region director will drive through the south part of town to assess the intersections and identify potential improvements.
- The town council will discuss and seek approval for funding the 'no engine brake' signs.
- Obtain a letter of support from the town marshal or county for enforcement of the engine brake ordinance.
- The town will purchase the required 'no engine brake' signs, with UDOT responsible for installation and maintenance.
- UDOT representatives will meet with Tracy, Jared Cameron, and Ann to discuss immediate signage solutions and long-term intersection improvements.
- Explore appropriate verbiage and placement for business access signage that complies with advertising restrictions.
- Report back to the town after reviewing the intersections and identifying feasible improvements.

Outline

Introduction and Purpose of Meeting

- The region director introduced himself and explained his responsibility for fourteen southern counties, emphasizing the area's rural and recreational nature.
- The meeting was prompted by recent fatalities and ongoing safety concerns on local roads.
- Participants acknowledged the challenge of balancing statewide needs with a finite budget.
- The goal was to discuss community concerns and explore possible safety improvements.

Traffic Patterns and Intersection Issues

- Discussion highlighted increased traffic due to recreation and tourism, with seasonal fluctuations impacting road use.
- Concerns were raised about the gas station intersection lacking a left-turn lane, causing vehicles to stop on the highway and creating hazards.
- Existing turn lanes and acceleration lanes were reviewed, with suggestions for improved signage to direct drivers safely.
- The group noted that many drivers, including school buses, make sudden or unsafe turns due to unclear road design.

Speed and Enforcement Challenges

- Speeding and lack of enforcement were identified as persistent problems, with limited highway patrol and marshal presence.
- The town marshal provides some enforcement but cannot cover the area full-time.
- Participants discussed the difficulty of engineering solutions for unpredictable driver behavior.
- Recent fatal accidents, including two motorcycle deaths in one week, underscored the urgency of addressing safety.

Signage and Road Modification Proposals

- The group agreed to consider new signage, such as business access or directional signs, to improve safety at key intersections.
- Discussion included the possibility of widening the road or adding a 'twiddle' (two-way left-turn lane), though budget constraints were noted.
- Participants weighed the risks of creating additional conflict points with new road designs.
- The need for compliance with advertising restrictions on signage was emphasized.

Engine Brake Ordinance and Implementation

- The town has passed an ordinance restricting engine brake use, with next steps involving signage and enforcement.
- UDOT clarified that the town must purchase the signs, while UDOT will handle installation and maintenance.
- A letter of support from law enforcement is required to proceed with enforcement.
- Estimated costs for signage were provided, and the town council will review and approve funding.

Future Development and Community Planning

- Plans for asphaltting the main frontage road (Cannonball) were discussed to improve access and traffic flow.
- Long-term ideas included developing a business loop and enhancing the visitor center to attract tourism.
- Potential for future commercial development, such as a Maverik gas station, was mentioned.
- The town faces growth limitations due to surrounding state and federal lands, impacting expansion opportunities.

Meeting Conclusion and Next Steps

- The region director committed to reviewing the intersections in person and following up with the town on possible improvements.
- A collaborative approach was emphasized, with appreciation expressed for ongoing partnerships.
- Participants reiterated their shared goal of improving road safety and community well-being.
- The meeting ended with plans for further coordination and reporting back on progress.

Smart Insights

Intersection Safety and Signage Needs

- The gas station intersection is a critical safety concern due to the lack of a left-turn lane and unclear signage, leading to hazardous stopping and turning behaviors.
- Improved directional signage, especially at Cannonball, could help guide drivers to safer turn-offs and reduce confusion.
- Multiple intersections have inconsistent turn lane configurations, contributing to unpredictable driver actions and increased accident risk.
- The group agreed that signage solutions are a feasible short-term improvement while larger infrastructure changes are evaluated.

Budget Constraints and Prioritization

- The region director highlighted the challenge of allocating limited funds across fourteen counties, requiring careful prioritization of projects.
- Large-scale modifications, such as road widening or adding a two-way left-turn lane ('twiddle'), are constrained by fiscal realities.
- Collaborative funding, as seen in previous projects, is necessary for significant improvements, with local and state contributions.
- Short-term, lower-cost solutions like signage are prioritized while long-term projects remain under consideration.

Enforcement and Behavioral Challenges

- Speeding and unsafe maneuvers persist due to limited law enforcement presence and the difficulty of constant monitoring.
- The town marshal provides some coverage, but resource limitations prevent comprehensive enforcement.
- Engineering solutions are limited by the unpredictability of driver behavior, as recent fatal accidents demonstrate.
- The group acknowledged that even well-designed infrastructure cannot fully prevent accidents caused by poor choices.

Engine Brake Ordinance Implementation

- The town has enacted an ordinance to restrict engine brake use, responding to noise complaints from residents and RV park guests.
- Implementation requires town funding for signs, a letter of enforcement support, and UDOT's installation and maintenance.
- Estimated costs are \$1,300 for one sign and \$2,500 for two, with the town council to approve the expenditure.
- The process underscores the importance of local-state cooperation for effective ordinance enforcement.

Community Growth and Future Planning

- The town is planning infrastructure upgrades, such as asphaltting the main frontage road, to support current and future traffic.
- Long-term visions include developing a business loop, enhancing the visitor center, and attracting new commercial ventures.
- Growth is limited by surrounding state and federal lands, requiring creative solutions and partnerships for expansion.
- Community leaders are proactive in seeking opportunities to improve safety, attract tourism, and support sustainable development.

Fraud Risk Assessment

Continued

*Total Points Earned: 325 / 395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: Big Water Municipal

*Completed for Fiscal Year Ending: June 30, 2026 Completion Date: 6/10/2026

*CAO Name: David Schmucker *CFO Name: Abigail Palsgrove

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 05/31/2026
91.67% 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	188,278.32	820.99	199,768.55	198,900.00	100.44%
3120.0 PROPERTY TAXES - DELINQUENT	22,830.94	0.00	22,471.45	17,000.00	132.19%
3130.0 GENERAL SALES AND USE TAXES	195,779.11	14,339.33	136,271.88	138,000.00	98.75%
3140.0 TRANSIENT ROOM TAXES	0.00	5,332.89	44,280.11	50,000.00	88.56%
3150.0 COMMUNITY RESORT TAXES	0.00	14,174.34	27,542.65	27,543.00	100.00%
3170.0 FEE-IN-LIEU OF PROP TAXES	13,518.55	2,209.95	14,875.29	16,000.00	92.97%
Total Taxes	420,406.92	36,877.50	445,209.93	447,443.00	99.50%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	9,050.00	75.00	7,825.00	9,000.00	86.94%
3220.0 NON-BUSINESS LICENSES & PERMIT	662.25	0.00	1,640.00	2,000.00	82.00%
3221.0 BUILDING PERMITS	11,191.15	456.53	10,549.41	10,000.00	105.49%
3225.0 ANIMAL LICENSES	10.00	2.00	2.00	0.00	0.00%
Total Licenses and permits	20,913.40	533.53	20,016.41	21,000.00	95.32%
Intergovernmental revenue					
3340.0 STATE GRANTS	43,200.00	0.00	2,700.00	2,700.00	100.00%
3355.0 GRANT REVENUE	4,456.41	0.00	4,500.00	59,500.00	7.56%
3355.5 FIRE STATE GRANT REVENUE	9,963.32	0.00	0.00	0.00	0.00%
3356.0 CLASS C ROAD FUND ALLOTMENT	82,784.89	14,059.20	101,832.77	70,000.00	145.48%
Total Intergovernmental revenue	140,404.62	14,059.20	109,032.77	132,200.00	82.48%
Charges for Fire Services					
3360.0 FIRE DEPT COUNTY CONTRIBUTION	0.00	0.00	7,500.00	7,500.00	100.00%
3361.0 CLID CONTRACT	132,205.36	0.00	135,842.50	135,000.00	100.62%
3362 FIRE DEPARTMENT REVENUE	144,075.00	45.00	244,560.00	352,500.00	69.38%
3363 WILD LAND REVENUE	3,803.60	0.00	0.00	1,000.00	0.00%
Total Charges for Fire Services	280,083.96	45.00	387,902.50	496,000.00	78.21%
Charges for services					
3419.0 GENERAL GOVT - POST OFFICE	16,177.37	1,470.67	16,177.37	18,000.00	89.87%
Total Charges for services	16,177.37	1,470.67	16,177.37	18,000.00	89.87%
Fines and forfeitures					
3520.0 COURT FEE	2,134.55	522.03	3,158.00	2,000.00	157.90%
Total Fines and forfeitures	2,134.55	522.03	3,158.00	2,000.00	157.90%
Interest					
3610.0 INTEREST EARNINGS	36,358.35	2,897.40	31,250.66	30,000.00	104.17%
Total Interest	36,358.35	2,897.40	31,250.66	30,000.00	104.17%
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	0.00	2,747.00	0.00	0.00%
3690.0 MISCELLANEOUS REVENUE	1,206.87	243.50	623.50	400.00	155.88%
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	12,206.87	243.50	4,495.50	2,000.00	224.78%
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:	968,686.04	56,648.83	1,017,243.14	1,217,374.00	83.56%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	6,591.00	550.00	6,600.00	7,150.00	92.31%
4113.0 EMPLOYEE BENEFITS	504.96	42.08	504.96	675.00	74.81%
4123.0 TRAVEL	0.00	0.00	59.76	150.00	39.84%
Total Council	7,095.96	592.08	7,164.72	7,975.00	89.84%
Court					
4224.0 OFFICE EXPENSE & SUPPLIES	0.00	0.00	275.78	300.00	91.93%
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,200.00	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%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Administration					
4411.0 SALARIES AND WAGES	60,992.25	6,170.16	72,155.98	74,200.00	97.25%
4413.0 EMPLOYEE BENEFITS	4,697.82	480.45	6,350.47	6,000.00	105.84%
4415.0 EMPLOYEE MEDICAL BENEFITS	21,919.42	1,682.54	20,864.24	25,963.00	80.36%
4418.0 EMPLOYEE RETIREMENT	9,264.80	891.19	9,844.55	12,477.00	78.90%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	2,943.47	46.69	2,971.40	3,100.00	95.85%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%
4423.0 TRAVEL	4,272.39	950.92	2,947.44	6,500.00	45.35%
4424.0 OFFICE EXPENSE & SUPPLIES	6,011.79	267.11	6,642.21	8,000.00	83.03%
4424.5 TOWN WEBSITE	2,975.33	0.00	0.00	4,300.00	0.00%
4425.0 EQUIPMENT - SUPPLIES & MAINT	1,850.40	127.33	1,744.58	2,000.00	87.23%
4426.0 INFORMATION TECHNOLOGY (IT) SERVICES	0.00	720.00	3,455.00	2,500.00	138.20%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	5,785.62	490.00	2,233.13	4,000.00	55.83%
4428.0 UTILITIES	2,658.47	249.60	2,625.51	3,000.00	87.52%
4429.0 TELEPHONE	966.55	148.71	1,312.47	1,000.00	131.25%
4430.0 LAWSUIT	0.00	0.00	1,764.00	3,100.00	56.90%
4430.5 ATTORNEY	1,970.37	0.00	5,033.00	5,500.00	91.51%
4431.0 ENGINEERING	8,054.25	0.00	6,681.30	10,000.00	66.81%
4431.5 AUDIT	4,195.00	0.00	4,350.00	4,400.00	98.86%
4433.0 EDUCATION & TRAINING	825.00	0.00	1,524.33	3,000.00	50.81%
4434.0 BANK CHARGES	2,958.86	249.86	2,875.77	4,000.00	71.89%
4435.0 POSTAL CONTRACT	34,205.83	2,876.41	37,848.93	34,000.00	111.32%
4451.0 INSURANCE AND SURETY BONDS	6,958.35	0.00	1,963.85	8,000.00	24.55%
4452.0 EVENT EXPENDITURES	538.83	0.00	1,380.32	4,700.00	29.37%
4461.0 MISCELLANEOUS	781.81	0.00	708.32	7,500.00	9.44%
Total Administration	184,826.61	15,350.97	197,276.80	237,740.00	82.98%
Non-Departmental					
4920.0 TOWN CLEAN-UP	0.00	0.00	274.30	2,200.00	12.47%
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%
4963.0 CONTRIBUTIONS AND DONATIONS	11,899.61	0.00	0.00	0.00	0.00%
4964.0 ARPA EXPENSE	6,572.46	0.00	0.00	0.00	0.00%
Total Non-Departmental	18,472.07	0.00	2,455.57	5,700.00	43.08%
Total General government	210,394.64	15,943.05	217,172.87	262,915.00	82.60%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	67,221.80	6,142.23	74,119.29	75,544.00	98.11%
5412.0 SALARIES - PART TIME	7,600.00	2,312.98	22,781.62	24,860.00	91.64%
5413.0 EMPLOYEE BENEFITS	5,801.32	646.81	7,394.57	6,600.00	112.04%
5415.0 MED INSUR	19,895.00	2,103.18	23,134.98	26,000.00	88.98%
5418.0 EMPLOYEE RETIREMENT	19,112.50	1,734.34	20,812.08	22,000.00	94.60%
5419.0 EQUIPMENT - SUPPLIES & MAINT	17,546.53	0.00	16,628.23	15,900.00	104.58%
5420.0 SAFETY EQUIPMENT - SUPPLIES & MAINT	0.00	0.00	0.00	3,000.00	0.00%
5421.0 VEHICLE EQUIPMENT - SUPPLIES & MAINT	0.00	0.00	320.09	0.00	0.00%
5423.0 TRAVEL	0.00	0.00	457.81	1,000.00	45.78%
5424.0 OFFICE EXPENSE & SUPPLIES	3,645.31	2.99	1,575.96	500.00	315.19%
5426.0 FUEL	4,986.71	770.87	5,734.39	6,000.00	95.57%
5427.0 UNIFORMS	0.00	0.00	504.47	0.00	0.00%
5428.0 UTILITIES	609.30	80.02	954.45	1,000.00	95.45%
5429.0 TELEPHONE	599.84	39.95	651.04	1,000.00	65.10%
5430.0 INFORMATION TECHNOLOGY (IT) SERVICES	0.00	0.00	2,285.00	2,000.00	114.25%
5433.0 EDUCATION & TRAINING	990.00	0.00	0.00	500.00	0.00%
5434.0 GRANT EXPENDITURES	4,456.40	1,380.00	4,010.16	4,500.00	89.11%
5451.0 INSURANCE AND SURETY BONDS	618.49	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	153,133.20	15,213.37	185,148.61	193,104.00	95.88%
Fire					
5511.0 SALARIES AND WAGES	324,408.19	26,261.65	353,906.00	391,989.00	90.28%
5511.1 TRANSPORT SALARIES AND WAGES	595.00	0.00	0.00	0.00	0.00%
5513.0 EMPLOYEE BENEFITS	50,734.58	2,003.35	27,805.07	27,000.00	102.98%
5514.0 MEDICAL BENEFITS	0.00	2,103.18	32,091.30	29,000.00	110.66%
5515.0 EMPLOYEE RETIREMENT	29,314.58	3,125.02	36,174.31	30,000.00	120.58%
5523.0 STATION MAINTANCE AND REPAIR	13,785.66	1,923.40	3,859.64	5,000.00	77.19%
5524.0 OFFICE EXPENSE & SUPPLIES	9,079.43	22.54	3,886.25	8,500.00	45.72%
5524.1 UNIFORMS	3,570.82	0.00	4,331.71	5,000.00	86.63%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5525.0 EQUIPMENT - SUPPLIES & MAINT	15,155.72	0.00	7,084.62	9,000.00	78.72%
5525.1 MAINTENANCE - E31	171.25	1,363.87	8,397.62	3,400.00	246.99%
5525.15 MAINTENANCE - E32	6,054.55	534.52	3,335.31	3,000.00	111.18%
5525.2 MAINTENANCE - R31	1,173.96	0.00	129.94	4,000.00	3.25%
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	369.93	0.00	0.00	1,000.00	0.00%
5525.7 MAINTENANCE - CH30	2,939.70	0.00	1,591.04	2,000.00	79.55%
5526.1 FUEL - BRUSH TRUCK 31	90.29	115.40	449.75	500.00	89.95%
5526.2 FUEL - ENGINE 31	2,767.94	149.68	822.95	1,500.00	54.86%
5526.3 FUEL - ENGINE 32	97.78	0.00	624.53	1,500.00	41.64%
5526.31 FUEL - R31	483.50	88.79	793.02	1,500.00	52.87%
5526.32 FUEL - R32	0.00	0.00	0.00	12,043.00	0.00%
5526.5 FUEL - CH30	4,286.45	370.96	2,835.64	4,000.00	70.89%
5527 EQUIPMENT - FIRE	210.00	0.00	535.00	1,000.00	53.50%
5527.1 EQUIPMENT - HAZMAT	(2,138.00)	0.00	0.00	0.00	0.00%
5528.0 UTILITIES	6,688.98	326.81	5,541.49	7,000.00	79.16%
5529.0 TELEPHONE	2,978.85	244.64	2,589.87	2,500.00	103.59%
5530.0 GRANT EXPENDITURES	9,963.32	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	3,555.27	635.25	4,532.15	4,000.00	113.30%
5533.1 EDUCATION & TRAINING SUPPLIES	973.82	0.00	736.99	1,000.00	73.70%
5534.0 TRAVEL EXPENSES	4,391.81	0.00	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	1,810.00	0.00	2,232.00	1,000.00	223.20%
5537 PUBLIC RELATIONS	1,914.74	372.51	1,831.23	2,000.00	91.56%
5551.0 INSURANCE AND SURETY BONDS	17,474.18	0.00	15,451.15	20,000.00	77.26%
5561.0 MISCELLANEOUS	1,295.68	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	541,615.64	39,641.57	549,102.79	607,877.00	90.33%
Building					
5611.0 SALARIES AND WAGES	9,926.40	1,220.00	11,846.80	11,000.00	107.70%
5613.0 EMPLOYEE BENEFITS	566.10	62.58	572.25	550.00	104.05%
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,154.49	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	11,646.99	1,282.58	12,441.01	14,550.00	85.51%
Total Public safety	706,395.83	56,137.52	746,692.41	815,531.00	91.56%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	6,600.00	550.00	6,600.00	7,150.00	92.31%
6113.0 Streets BENEFITS	510.54	42.08	504.96	1,000.00	50.50%
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	2,165.25	109.06	2,150.93	26,000.00	8.27%
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	79,455.29	701.14	14,720.89	70,000.00	21.03%
Total Highways and public improvements	79,455.29	701.14	14,720.89	70,000.00	21.03%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	4,600.00	0.00	5,001.00	6,000.00	83.35%
6412.0 VISITOR CENTER SALARIES AND WAGES	0.00	0.00	927.12	928.00	99.91%
6413.0 EMPLOYEE BENEFITS	0.00	0.00	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	17.56	800.00	2.20%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	1,107.13	0.00	299.86	55,700.00	0.54%
6428.0 UTILITIES	3,377.28	406.83	5,947.30	5,000.00	118.95%
6461.0 MISCELLANEOUS	23.54	0.00	0.00	500.00	0.00%
Total Parks & Recreation	9,481.05	406.83	12,361.81	68,928.00	17.93%
Total Parks, recreation, and public property	9,481.05	406.83	12,361.81	68,928.00	17.93%
Total Expenditures:	1,005,726.81	73,188.54	990,947.98	1,217,374.00	81.40%
Total Change in Net Position	(37,040.77)	(16,539.71)	26,295.16	0.00	0.00%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

Big Water Municipal Corporation
Operational Budget Report
21 Municipal Building Authority - 07/01/2025 to 05/31/2026
91.67% of the fiscal year has expired

	<u>Prior YTD</u>	<u>Current Period</u>	<u>Current YTD</u>	<u>Annual Budget</u>	<u>Percent Used</u>
Change In Net Position					
Revenue:					
Miscellaneous revenue					
3680 FIREHOUSE RECEIVABLE	11,240.00	0.00	11,120.00	11,120.00	100.00%
3685.0 FIRE TRUCK RECEIVABLE	12,885.00	0.00	12,825.01	12,825.00	100.00%
Total Miscellaneous revenue	<u>24,125.00</u>	<u>0.00</u>	<u>23,945.01</u>	<u>23,945.00</u>	<u>100.00%</u>
Total Revenue:	<u>24,125.00</u>	<u>0.00</u>	<u>23,945.01</u>	<u>23,945.00</u>	<u>100.00%</u>
Expenditures:					
Debt service					
4250 Firehouse Loan Principal	8,000.00	0.00	8,000.00	8,000.00	100.00%
4251 Firehouse Loan Interest	3,240.00	0.00	3,120.01	3,120.00	100.00%
4252 Fire Truck Loan Principal	12,000.00	0.00	12,000.00	12,000.00	100.00%
4253 Fire Truck Loan Interest	885.00	0.00	825.01	825.00	100.00%
Total Debt service	<u>24,125.00</u>	<u>0.00</u>	<u>23,945.02</u>	<u>23,945.00</u>	<u>100.00%</u>
Total Expenditures:	<u>24,125.00</u>	<u>0.00</u>	<u>23,945.02</u>	<u>23,945.00</u>	<u>100.00%</u>
Total Change In Net Position	<u>0.00</u>	<u>0.00</u>	<u>(0.01)</u>	<u>0.00</u>	<u>0.00%</u>

**Big Water Municipal Corporation
Cash Summary
All Bank Accounts as of 06/08/2026**

Description	Amount
Checking - Zions	\$4,185.87
PTIF 3384 General	\$257,948.41
PTIF 3385 Roads and Bonds	\$565,923.44
PTIF 5600 Designated Reserves	\$7,510.38
PTIF 8089 Human Resources	\$22,331.09
PTIF 8359 Contingency Fund	\$24,584.48
Xpress Bill Pay Clearing	\$30.00
PTIF 0670 Loan	\$0.00
Water Cash	\$106.16
UNDEPOSITED PAYMENTS	\$55,140.00
General Ledger Cash Total:	\$937,759.83

Big Water Municipal Corporation Check Register

All Bank Accounts - 05/01/2026 to 05/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AMAZON.COM SERVICES INC	CC1	111-0604152-211	05/21/2026	05/26/2026	39.96	Shark Mop Supplies	104425.0 - EQUIPMENT - SUPPLIES	
AMAZON.COM SERVICES INC	CC1	113-0563669-268	05/21/2026	05/26/2026	22.79	Hydration Backpack	104424.0 - OFFICE EXPENSE & SU	
AMAZON.COM SERVICES INC	CC1	113-2425377-018	05/21/2026	05/26/2026	119.99	Graphics Card	104424.0 - OFFICE EXPENSE & SU	
AMAZON.COM SERVICES INC	CC1	113-6040074-615	05/21/2026	05/26/2026	12.89	Fingerprint Ink Print Pads	104424.0 - OFFICE EXPENSE & SU	
AMAZON.COM SERVICES INC	CC1	113-6786233-422	05/21/2026	05/26/2026	16.99	Motion Sensors for FD Lights	105523.0 - STATION MAINTANCE A	
					\$212.62			
Apple.com	CC1	MTWNTZTN6X	05/21/2026	05/26/2026	2.99	Marshall iCloud	105424.0 - OFFICE EXPENSE & SU	
					\$2.99			
AT&T Mobility (FIRSTNET)	6211	287346126148X0	05/12/2026	05/12/2026	39.29	Holspot for Chief Truck	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	6211	287346126148X0	05/12/2026	05/12/2026	50.38	Crew Cell Phone *9175	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	6211	287346126148X0	05/12/2026	05/12/2026	50.38	Crew Cell Phone *9176	105529.0 - TELEPHONE	
					\$140.05			
					\$140.05			
CenturyLink	6212	Apr.2026 Acct-33	05/12/2026	05/12/2026	74.24	TH Fax April 2026	104429.0 - TELEPHONE	
CenturyLink	6212	Apr.2026 Acct-33	05/12/2026	05/12/2026	74.46	TH Phone April 2026	101581.0 - GLEN CANYON SSD CL	
CenturyLink	6212	Apr.2026 Acct-33	05/12/2026	05/12/2026	74.47	TH Phone April 2026	104429.0 - TELEPHONE	
CenturyLink	6212	Apr.2026 Acct-33	05/12/2026	05/12/2026	104.59	FD PHONE	105529.0 - TELEPHONE	
CenturyLink	6212	Apr.2026 Acct-33	05/12/2026	05/12/2026	81.08	PO Phone April 2026	104435.0 - POSTAL CONTRACT	
					\$408.84			
					\$408.84			
Chat GPT	CC1	842221FD-0032	05/21/2026	05/26/2026	21.69	ChatGPT	104421.0 - BOOK, SUBSCRIPTIONS	
					\$21.69			
EFTPS	9999	PR052426-12	05/26/2026	05/26/2026	658.70	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR052426-12	05/26/2026	05/26/2026	1,300.01	Federal Income Tax	102222.0 - FEDERAL WITHHOLDIN	
EFTPS	9999	PR052426-12	05/26/2026	05/26/2026	2,816.50	Social Security Tax	102221.0 - FICA PAYABLE	
					\$4,775.21			
EFTPS	99999	PR051026-12	05/11/2026	05/11/2026	622.30	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR051026-12	05/11/2026	05/11/2026	1,295.76	Federal Income Tax	102222.0 - FEDERAL WITHHOLDIN	
EFTPS	99999	PR051026-12	05/11/2026	05/11/2026	2,660.68	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR051826-12	05/11/2026	05/11/2026	23.72	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR051826-12	05/11/2026	05/11/2026	101.44	Social Security Tax	102221.0 - FICA PAYABLE	
					\$4,703.90			
					\$9,479.11			
GARKANE ENERGY	6214	April 2026 - 7218	05/13/2026	05/13/2026	51.57	TH POWER	101581.0 - GLEN CANYON SSD CL	
GARKANE ENERGY	6214	April 2026 - 7218	05/13/2026	05/13/2026	51.57	TH POWER	104428.0 - UTILITIES	
GARKANE ENERGY	6214	April2026 - 16362	05/13/2026	05/13/2026	62.45	QUILL LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	6214	April2026 - 16363	05/13/2026	05/13/2026	67.63	Indep Light #2	104428.0 - UTILITIES	
GARKANE ENERGY	6214	April2026 - 16364	05/13/2026	05/13/2026	38.73	Indep Light	104428.0 - UTILITIES	
GARKANE ENERGY	6214	April2026 - 18403	05/13/2026	05/13/2026	49.20	PARK LIGHT	106428.0 - UTILITIES	
GARKANE ENERGY	6214	April2026 - 38800	05/13/2026	05/13/2026	163.48	PO POWER	104435.0 - POSTAL CONTRACT	
GARKANE ENERGY	6214	April2026 - 92480	05/13/2026	05/13/2026	256.81	FD POWER	105528.0 - UTILITIES	
					\$741.44			
					\$741.44			
GLEN CANYON SPECIAL SERVICE	6210	Interim Clerk Trail	05/11/2026	05/11/2026	35.31	Interim Clerk Pay	104413.0 - EMPLOYEE BENEFITS	
GLEN CANYON SPECIAL SERVICE	6210	Interim Clerk Trail	05/11/2026	05/11/2026	65.49	Interim Clerk Pay	104418.0 - EMPLOYEE RETIREMEN	
GLEN CANYON SPECIAL SERVICE	6210	Interim Clerk Trail	05/11/2026	05/11/2026	406.39	Interim Clerk Pay	104411.0 - SALARIES AND WAGES	
					\$507.19			
GLEN CANYON SPECIAL SERVICE	6218	Interim Clerk Trail	05/26/2026	05/26/2026	35.31	Interim Clerk Pay	104413.0 - EMPLOYEE BENEFITS	
GLEN CANYON SPECIAL SERVICE	6218	Interim Clerk Trail	05/26/2026	05/26/2026	65.49	Interim Clerk Pay	104418.0 - EMPLOYEE RETIREMEN	
GLEN CANYON SPECIAL SERVICE	6218	Interim Clerk Trail	05/26/2026	05/26/2026	406.39	Interim Clerk Pay	104411.0 - SALARIES AND WAGES	
					\$507.19			

Big Water Municipal Corporation
Check Register

All Bank Accounts - 05/01/2026 to 05/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
GLEN CANYON SPECIAL SERVICE	6225	180- May 2026	05/27/2026	05/27/2026	29.21	TH May 2026 Water	101581.0 - GLEN CANYON SSD CL	
GLEN CANYON SPECIAL SERVICE	6225	180- May 2026	05/27/2026	05/27/2026	29.22	TH May 2026 Water	104428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	6225	184 - PO May 20	05/27/2026	05/27/2026	70.96	PO May 2026 Water	104435.0 - POSTAL CONTRACT	
GLEN CANYON SPECIAL SERVICE	6225	590 - May 2026	05/27/2026	05/27/2026	357.63	City Park May 2026 Water	106428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	6225	866 - May 2026	05/27/2026	05/27/2026	70.00	FD May 2026 Water	105528.0 - UTILITIES	
					\$557.02			
					\$1,571.40			
Google	CC1	Google Subscripti	04/23/2026	05/26/2026	3.25	Google Subscription	104421.0 - BOOK, SUBSCRIPTIONS	
					\$3.25			
HOME DEPOT	CC2	WH27464813	05/21/2026	05/26/2026	9.68	Copper Parts Adaptor Solder, 90degree fitting	105523.0 - STATION MAINTANCE A	
HOME DEPOT	CC2	WN53977861	05/21/2026	05/26/2026	1,423.10	FD Water Heater	105523.0 - STATION MAINTANCE A	
HOME DEPOT	CC2	WN54215705	05/21/2026	05/26/2026	149.99	Hard Water Descaler	105523.0 - STATION MAINTANCE A	
					\$1,582.77			
					\$1,582.77			
Kane County Building Department	6209	202605	05/06/2026	05/06/2026	402.00	April 2026 Inspections	105611.0 - SALARIES AND WAGES	
					\$402.00			
Littles Diesel Services	6208	359279	05/04/2026	05/04/2026	204.21	E32 Maintenance - Service Call Labor, Oil Dye, #6	105525.15 - MAINTENANCE - E32	
Littles Diesel Services	6219	359279A	05/27/2026	05/27/2026	330.31	E32 Maintenance Invoice Adjustment	105525.15 - MAINTENANCE - E32	
					\$534.52			
Lt Governor's Office	CC1	ECR-00020593	05/26/2026	05/26/2026	25.00	LG Office Renewal	104421.0 - BOOK, SUBSCRIPTIONS	
					\$25.00			
Martin Leasing Corporation - Peac S	EFT	41993842	05/12/2026	05/12/2026	87.37	May 2026 Xerox Lease	101581.0 - GLEN CANYON SSD CL	
Martin Leasing Corporation - Peac S	EFT	41993842	05/12/2026	05/12/2026	87.37	May 2026 Xerox Lease	104425.0 - EQUIPMENT - SUPPLIES	
					\$174.74			
					\$174.74			
Northern Arizona Healthcare	6220	26-0326-AHA-BW	05/27/2026	05/27/2026	289.00	HS First Aid, CPR, AED, BLS - Dyke, J	105533.0 - EDUCATION & TRAININ	
Northern Arizona Healthcare	6220	26-0521-AHA-BW	05/27/2026	05/27/2026	66.25	HS First Aid, CPR, AED - Dyke, J	105533.0 - EDUCATION & TRAININ	
					\$335.25			
					\$335.25			
PAGE LUMBER	6215	2605-067235	05/13/2026	05/13/2026	46.17	Signage Supplies-Nuts&Bolts,Sign Post-per Rae to	106127.0 - Streets REPAIRS & MAIN	
					\$46.17			
PALSGROVE, WOLF	ACH 0526260911.1037	NPS 1st Aid Train	05/26/2026	05/26/2026	74.16	NPS 1st Aid Training	105511.0 - SALARIES AND WAGES	
					\$74.16			
PAYMENTECH FEE	EFT	05042026	05/04/2026	05/04/2026	24.05	FEES	104434.0 - BANK CHARGES	
					\$24.05			
PEHP	EFT	792549	05/05/2026	05/19/2026	420.64	Treasurer Health/ Dental (20%) - May 2026	101581.0 - GLEN CANYON SSD CL	
PEHP	EFT	792549	05/05/2026	05/19/2026	746.36	SSD Clerk Health/ Dental- May 2026	101581.0 - GLEN CANYON SSD CL	
PEHP	EFT	792549	05/05/2026	05/19/2026	1,682.54	Treasurer Health/ Dental (80%) - May 2026	104415.0 - EMPLOYEE MEDICAL B	
PEHP	EFT	792549	05/05/2026	05/19/2026	2,103.18	FD Health/Dental May 2026	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	792549	05/05/2026	05/19/2026	2,103.18	Marshal Health/ Dental- May 2026	105415.0 - MED INSUR	
PEHP	EFT	792549	05/05/2026	05/19/2026	2,103.18	Water Operator- Health/ Dental May 2026	101581.0 - GLEN CANYON SSD CL	
					\$9,159.08			
					\$9,159.08			
Pitcher, Joann	ACH 0526260911.1037	05 20.2026	05/20/2026	05/27/2026	290.00	Town Hall General Grounds Maintenance 5-12, 5-1	104427.0 - BLDG & GRNDS - SUPPL	
					\$290.00			

Big Water Municipal Corporation
Check Register
All Bank Accounts - 05/01/2026 to 05/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Redd's Ace Hardware	6221	279694	05/27/2026	05/27/2026	323.64	D-Scaler, Scale Elmnt, Cooler Pad	105523.0 - STATION MAINTANCE A	
					\$323.64			
SHORT, PEGGY	6217	05.2026 Petty Ca	05/14/2026	05/14/2026	87.60	Petty Cash Replenishment	104424.0 - OFFICE EXPENSE & SU	
					\$87.60			
Siddons-Martin Emergency Group	6222	321-0000061864	05/27/2026	05/27/2026	1,363.87	C/R Primer Pump	105525.1 - MAINTENANCE - E31	
					\$1,363.87			
Smart Sign	CC1	SMT-956677	05/21/2026	05/26/2026	62.89	No Camping Sign	106127.0 - Streets REPAIRS & MAIN	
					\$62.89			
Stegall, Marvin	ACH.0526260911.1033	05.20.2026	05/20/2026	05/27/2026	200.00	Post Office Grounds Maintenance 10 Hours on 5-1	104427.0 - BLDG & GRNDS - SUPPL	
					\$200.00			
Total Tech Utah	CC1	TT-10079	04/01/2026	05/26/2026	300.00	Chris Printer, Axon, Inverter	105430.0 - INFORMATION TECHNO	
Total Tech Utah	CC1	TT-10080	04/01/2026	05/26/2026	225.00	Extract Emailis Research, Abby's Computer Errors	104426.0 - INFORMATION TECHNO	
Total Tech Utah	CC1	TT-10081	04/01/2026	05/26/2026	150.00	FD Install New Printer	104426.0 - INFORMATION TECHNO	
					\$675.00			
US Foods Chef's Store	CC2	Auth Code 02610	05/21/2026	05/26/2026	372.51	Public Relations	105537 - PUBLIC RELATIONS	
					\$372.51			
Utah Retirement Systems	10000	PR052426-8831	05/26/2026	05/26/2026	50.00	Roth IRA Retirement	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	10000	PR052426-8831	05/26/2026	05/26/2026	2,869.92		102225.0 - RETIREMENT PAYABLE	
					\$2,919.92			
Utah Retirement Systems	99999	PR051026-8831	05/11/2026	05/11/2026	50.00	Roth IRA Retirement	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	99999	PR051026-8831	05/11/2026	05/11/2026	2,896.90		102225.0 - RETIREMENT PAYABLE	
					\$2,946.90			
					\$5,866.82			
Utah State Tax Commission	9999	PR052426-13	05/26/2026	05/26/2026	970.55	State Income Tax	102223.0 - STATE WITHHOLDING P	
Utah State Tax Commission	99999	PR051026-13	05/11/2026	05/11/2026	942.09	State Income Tax	102223.0 - STATE WITHHOLDING P	
					\$1,912.64			
UTAH VALLEY UNIVERSITY	6213	AC30097	05/12/2026	05/12/2026	150.00	Fire Fighter Testing - Dyke and Park Apparatus Dri	105533.0 - EDUCATION & TRAININ	
UTAH VALLEY UNIVERSITY	6223	AC30222	05/27/2026	05/27/2026	150.00	Written Exam, App Driver/Op -Pumper- Dyke, Park	105533.0 - EDUCATION & TRAININ	
					\$300.00			
VECTORDYNE	6224	2888	05/27/2026	05/27/2026	1,380.00	Tires, Mount & Balance	105434.0 - GRANT EXPENDITURES	
					\$1,380.00			
VERIZON WIRELESS	6216	6142704417	05/13/2026	05/13/2026	39.95	Marshal Cell *9940	105429.0 - TELEPHONE	
VERIZON WIRELESS	6216	6142704417	05/13/2026	05/13/2026	40.01	Deputy Marshal Hot Spot *1176	105428.0 - UTILITIES	
VERIZON WIRELESS	6216	6142704417	05/13/2026	05/13/2026	40.01	Marshal Hot Spot *0404	105428.0 - UTILITIES	
VERIZON WIRELESS	6216	6142704417	05/13/2026	05/13/2026	41.49	Water Master Cell *1777	101581.0 - GLEN CANYON SSD CL	
					\$161.46			
					\$161.46			
Vista Print	CC3	VP-M1TXJPTV	05/21/2026	05/26/2026	23.84	Business Cards	104424.0 - OFFICE EXPENSE & SU	
					\$23.84			
Walmart	CC2	30609673388481	05/21/2026	05/26/2026	22.54	GV 40Pk	105524.0 - OFFICE EXPENSE & SU	
					\$22.54			

Big Water Municipal Corporation
Check Register
All Bank Accounts - 05/01/2026 to 05/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
WEX BANK	EFT	112229143	05/04/2026	05/04/2026	88.79	R31 Fuel April 2026	105526.31 - FUEL - R31	
WEX BANK	EFT	112229143	05/04/2026	05/04/2026	115.40	Brush Truck 31 Fuel April 2026	105526.1 - FUEL - BRUSH TRUCK 3	
WEX BANK	EFT	112229143	05/04/2026	05/04/2026	149.68	E31 Fuel April 2026	105526.2 - FUEL - ENGINE 31	
WEX BANK	EFT	112229143	05/04/2026	05/04/2026	370.96	CH30 Fuel April 2026	105526.5 - FUEL - CH30	
WEX BANK	EFT	112229745	05/04/2026	05/04/2026	-1.29	April 2026 Fuel Rebate	105426.0 - FUEL	
WEX BANK	EFT	112229745	05/04/2026	05/04/2026	295.10	April 2026 Deputy Fuel	105426.0 - FUEL	
WEX BANK	EFT	112229745	05/04/2026	05/04/2026	477.06	April 2026 Marshal Fuel	105426.0 - FUEL	
					\$1,495.70			
XPRESS BILL PAY	EFT	INV-XPOR035425	05/12/2026	05/12/2026	134.18	Online Bill Pay Service	104434.0 - BANK CHARGES	
					\$134.18			
ZIONS BANK	EFT	04212026	05/27/2026	05/27/2026	91.63	May Bank Fees	104434.0 - BANK CHARGES	
					\$91.63			
					\$39,703.45			

Big Water Municipal Corporation
General Ledger - 5/1/2026 to 5/31/2026
Wages, Benefits, Retirement

Account		Description	Debit	Credit	Balance
Date	Code				
10 4111.0 - MAYOR SALARIES AND WAGES					\$6,050.00
5/10/2026	PR	Gross Pay	275.00		6,325.00
5/24/2026	PR	Gross Pay	275.00		6,600.00
			\$550.00		\$6,600.00
10 4113.0 - EMPLOYEE BENEFITS					\$462.88
5/10/2026	PR	Social Security Tax	17.05		479.93
5/10/2026	PR	Medicare Tax	3.99		483.92
5/24/2026	PR	Social Security Tax	17.05		500.97
5/24/2026	PR	Medicare Tax	3.99		504.96
			\$42.08		\$504.96
10 4411.0 - SALARIES AND WAGES					\$65,985.82
5/10/2026	PR	Gross Pay	2,751.38		68,737.20
5/11/2026	AP	INV: Interim Clerk Training GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	406.39		69,143.59
5/24/2026	PR	Gross Pay	2,606.00		71,749.59
5/26/2026	AP	INV: Interim Clerk Training May 11-May 24 2026 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	406.39		72,155.98
			\$6,170.16		\$72,155.98
10 4413.0 - EMPLOYEE BENEFITS					\$5,870.02
5/10/2026	PR	Social Security Tax	170.59		6,040.61
5/10/2026	PR	Medicare Tax	39.89		6,080.50
5/11/2026	AP	INV: Interim Clerk Training GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	35.31		6,115.81
5/24/2026	PR	Social Security Tax	161.57		6,277.38
5/24/2026	PR	Medicare Tax	37.78		6,315.16
5/26/2026	AP	INV: Interim Clerk Training May 11-May 24 2026 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	35.31		6,350.47
			\$480.45		\$6,350.47
10 4418.0 - EMPLOYEE RETIREMENT					\$8,953.36
5/10/2026	PR	Retirement	390.42		9,343.78
5/11/2026	AP	INV: Interim Clerk Training GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	65.49		9,409.27
5/24/2026	PR	Retirement	369.79		9,779.06
5/26/2026	AP	INV: Interim Clerk Training May 11-May 24 2026 GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER - Interim Clerk Pay	65.49		9,844.55
			\$891.19		\$9,844.55
10 5411.0 - SALARIES - FULL TIME					\$67,977.06
5/10/2026	PR	Gross Pay	3,098.62		71,075.68
5/24/2026	PR	Gross Pay	3,043.61		74,119.29
			\$6,142.23		\$74,119.29
10 5412.0 - SALARIES - PART TIME					\$20,468.64
5/10/2026	PR	Gross Pay	1,103.44		21,572.08
5/24/2026	PR	Gross Pay	1,209.54		22,781.62
			\$2,312.98		\$22,781.62
10 5413.0 - EMPLOYEE BENEFITS					\$6,747.76
5/10/2026	PR	Social Security Tax	260.52		7,008.28
5/10/2026	PR	Medicare Tax	60.93		7,069.21
5/24/2026	PR	Social Security Tax	263.69		7,332.90
5/24/2026	PR	Medicare Tax	61.67		7,394.57
			\$646.81		\$7,394.57
10 5418.0 - EMPLOYEE RETIREMENT					\$19,077.74
5/10/2026	PR	Retirement	867.17		19,944.91
5/24/2026	PR	Retirement	867.17		20,812.08
			\$1,734.34		\$20,812.08
10 5511.0 - SALARIES AND WAGES					\$327,644.35
5/10/2026	PR	Gross Pay	12,394.39		340,038.74
5/24/2026	PR	Gross Pay	13,793.10		353,831.84
5/26/2026	AP	INV: NPS 1st Aid Training PALSGROVE, WOLF - NPS 1st Aid Training	74.16		353,906.00
			\$26,261.65		\$353,906.00
10 5513.0 - EMPLOYEE BENEFITS					\$25,801.72
5/10/2026	PR	Social Security Tax	768.45		26,570.17
5/10/2026	PR	Medicare Tax	179.73		26,749.90
5/24/2026	PR	Social Security Tax	855.17		27,605.07
5/24/2026	PR	Medicare Tax	200.00		27,805.07

Big Water Municipal Corporation
General Ledger - 5/1/2026 to 5/31/2026
Wages, Benefits, Retirement

Account			Description	Debit	Credit	Balance
Date	Code					
10 5513.0 - EMPLOYEE BENEFITS (continued)						
				\$2,003.35		\$27,805.07
10 5515.0 - EMPLOYEE RETIREMENT						
5/10/2026	PR	Retirement		1,562.51		34,611.80
5/24/2026	PR	Retirement		1,562.51		36,174.31
				\$3,125.02		\$36,174.31
10 5611.0 - SALARIES AND WAGES						
5/6/2026	AP	INV: 202605 Kane County Building Department - April 2026 Inspections		402.00		11,028.80
5/18/2026	PR	Gross Pay		818.00		11,846.80
				\$1,220.00		\$11,846.80
10 5613.0 - EMPLOYEE BENEFITS						
5/18/2026	PR	Social Security Tax		50.72		560.39
5/18/2026	PR	Medicare Tax		11.86		572.25
				\$62.58		\$572.25
10 6110.0 - Streets SALARIES & WAGES						
5/10/2026	PR	Gross Pay		275.00		6,325.00
5/24/2026	PR	Gross Pay		275.00		6,600.00
				\$550.00		\$6,600.00
10 6113.0 - Streets BENEFITS						
5/10/2026	PR	Social Security Tax		17.05		479.93
5/10/2026	PR	Medicare Tax		3.99		483.92
5/24/2026	PR	Social Security Tax		17.05		500.97
5/24/2026	PR	Medicare Tax		3.99		504.96
				\$42.08		\$504.96
Report Total:				\$52,234.92	\$0.00	\$657,972.91