

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

Wednesday November 20, 2024

60 N Aaron Burr, Big Water, Utah 84741

Work Session 6:30pm

Meeting 7:00pm

Public Notice: Public Discussion Regarding 1.1% Resort Community Tax 7:00pm

PUBLIC DISCUSSION

1.) 1.1% Resort Community Tax Discussion—Time will be given for the public to be heard and give input

WORK SESSION-

CALL TO ORDER—

Roll Call- Council Members in Attendance: Mayor- | Council Members- | Absent-

2. DISCUSSION ON AGENDA ITEMS—

3. ADJOURN—

MEETING

1. CALL TO ORDER –

2. ROLL CALL – Roll Call- Council Members in Attendance: Mayor- | Councilmen- | Absent-

3. PLEDGE OF ALLEGIANCE – Mayor leads Pledge of Allegiance

4. STATEMENT OF CONFLICT –

5. APPROVAL OF OCTOBER MINUTES –

6. MAYOR, COUNCIL, AND DEPARTMENT REPORTS –

- Mayor:
- Council:
 - GCSSD; Levi Banfill:
 - Parks & Recreation; Jennie Lassen:
 - Planning & Zoning; Jim Lybarger:
 - Public Safety; Luke McConville:
- Fire Chief:
- Marshal:
- Planning & Zoning Administrator:
- Treasurer:

7. CITIZEN COMMENTS (Citizens are given a reasonable amount of time to comment) —

8. OLD BUSINESS –

a) Discussion and Possible Action on 1.1% Resort Community Tax:

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9. NEW BUSINESS

- a) **Discussion and Possible Action on Fire Department Funds—**
- b) **Discussion and Possible Action on Deputy Marshal position—**
- c) **Discussion and Possible Action on Adopting Resolution 2024-21 Cash Handling Procedure Policy—**
- d) **Discussion and Possible Action on Adopting Ordinance 16-2024 Subdivision Update—** (Approved by Planning & Zoning November 4, 2024)
- e) **Discussion and Possible Action on Adopting Ordinance 12-2024 for Short Term Rental Code Fire Inspections—** (Approved by Planning & Zoning November 4, 2024)
- f) **Discussion and Possible Action on 2024 Fraud Risk Assessment—**
- g) **Discussion on 2024 Audit Financial Report—**
- h) **Discussion and Possible Action on Setting Big Water Town Council Regular Meeting Schedule for Calendar Year 2025—**

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

11. RETURN TO REGULAR MEETING —

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

11. FINANCIAL REPORTS —

12. ADJOURNMENT —

PUBLIC NOTICE

Invitation for Community Input on the Newly Imposed 1.1% Resort Community Tax

Meeting Details

November 20, 2024 @ 7:00pm

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

Live Viewing through Big Water Town's Facebook Page:

facebook.com search "Big Water Town"

The Town of Big Water invites all community members to participate in a public meeting to discuss the newly imposed 1.1% Resort Community Tax. Your input and feedback are valuable as we aim to address questions, concerns, and suggestions regarding the implementation and impact of this tax on our local economy and community. Additionally, the Town Council will be considering the possibility of repealing this tax based on community feedback and further discussion.

The 1.1% Resort Community Tax is designed to fund essential services and infrastructure improvements in areas impacted by tourism, enhancing the overall experience for both residents and visitors. However, we understand there may be concerns about its economic impact, and we welcome input from business owners, residents, and other stakeholders on whether this tax should remain in place or be repealed.

For more information or to submit written comments in advance, please contact Katie Joseph at kjoseph@bigwaterut.gov or call 435-675-3760

We look forward to your participation and valuable insights!

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Wednesday October 23, 2024

60 N Aaron Burr, Big Water, Utah 84741

Work Session 6:30pm

Public Hearing #1 7:00pm

Public Hearing #2 7:01pm

Meeting 7:00pm

Public Hearings-

- 1.) **Public Hearing - 7:00pm – Fire Department Employee Compensation Increase-** Opens at 7:14pm □
Retroactive pay adjustment since raises were delayed beyond the expected July 1, requiring a formal public hearing per Utah State statute. No comments from the public. Close 7:15pm
- 2.) **Public Hearing - 7:01pm – Open Budget to Add Funds –** Open 7:15pm Budget adjustment to include \$4,116 for fire department raises and a \$50,000 voluntary donation from AES. No comments from the public. Clarification provided budget adjustments needed to cover last year's fire department overspend. Closes 7:17pm

WORK SESSION-

CALL TO ORDER— 6:58PM

Roll Call- Council Members in Attendance: Mayor-David Schmuker | **Council Members-** Jennie Lassen, Jim Lybarger, Luke McConville | **Absent-** Levi Banfill

2. DISCUSSION ON AGENDA ITEMS— Council calls in Levi Burr from Sunrise Engineering to explain New Business line-item c. regarding road development standards that will be included in the Transportation Master Plan. Levi explains the differences in each type of road design standards. He outlined types of roads, including **Collector Roads:** Intended to handle through-traffic within town. **Local Road Cross Sections:** For residential access with minimum widths to accommodate parked cars and emergency vehicles. **Rural Residential Roads:** Flexible in design, potentially narrower and with sidewalks or utility strips if needed. The council discussed design standards for future developments, considering the community's long-term needs, like travel lanes and bike or pedestrian pathways. Levi offered examples and guidelines, highlighting that the standards could be adjusted based on town input.

3. ADJOURN— 7:14pm

MEETING

1. CALL TO ORDER – 7:14pm

2. ROLL CALL – Roll Call- Council Members in Attendance: Mayor- David Schmuker| **Councilmen-** Jennie Lassen, Luke McConville, Jim Lybarger| **Absent-** Levi Banfill

3. PLEDGE OF ALLEGIANCE – Mayor leads Pledge of Allegiance

4. STATEMENT OF CONFLICT – None

5. APPROVAL OF SEPTEMBER MINUTES – Jennie Lassen motions to approve the September minutes, Jim Lybarger seconds, all aye. Motion passed. Levi Banfill absent.

6. MAYOR, COUNCIL, AND DEPARTMENT REPORTS –

- **Mayor:** Continuing discussions on the potential countywide fire district, with upcoming meetings after elections. The council extended condolences to the Marshal, who had a family loss.
- **Council:**

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- **GCSSD; Levi Banfill:** Not present.
- **Parks & Recreation; Jennie Lassen:** Not a lot going on. We are trying to set a date for the Holiday dinner. We are in discussions with the school.
- **Planning & Zoning; Jim Lybarger:** Planning & Zoning is working hard and is doing a great job. Community involvement is emphasized as the department works on zoning and town planning, inviting public input at meetings.
- **Public Safety; Luke McConville:** Public safety, we'd like to remind people to slow down on our local roads.
- **Fire Chief:** The department sent personnel for training, including Fire Officer training in Kanab and a hazardous material class in Alabama, funded externally.
- **Marshal:** Presented a summary of recent cases: 13 new cases in September 12 in October, with 8 active cases.
- **Planning & Zoning Administrator:** Not present.
- **Treasurer:** Attended Treasurer's Academy, projecting stable investments. Town audit completed with zero findings, emphasizing financial health.

7. CITIZEN COMMENTS (Citizens are given a reasonable amount of time to comment) —

Tom Renaue: Having Town Council members going to the P&Z meetings is a great stride forward. With street repairs, Independence and Old Glory is experiencing some potholes that need attention.

8. OLD BUSINESS –

- a) **Discussion and Possible Action for Possibly Having a Water & Ice Company Set-Up a Station on Town Property—** To be taken off agenda. Business owner wants to hold off.

9. NEW BUSINESS

- a) **Discussion and Possible Action on Adopting Resolution 2024-19 Fire Department Compensation Increases—** Jim motions to adopts/, seconded by Jennie, all aye. Motion passed. Levi absent
- b) **Discussion and Possible Action on Adopting Resolution 2024-18 to Open the 2025 FY Budget to Add Funds; \$50,000.00 AES Voluntary Donation, and \$4,116.00 to cover Fire Department Compensation Increase—** Jennie motions to adopt, seconded by Jim, all aye. Motion passed. Levi Banfill absent
- c) **Discussion and Possible Action on Transportation Master Plan- Road Development Standards- Collector Roads, Local Roads Cross Section, & Rural Minimum Cross Section—** Table put on old business. Council will look at this. Further review scheduled for November. Council to provide feedback on detailed road standards and designs before the next meeting. Additional resources from Levi will be made available.
- d) **Discussion and Possible Action on Adopting Ordinance 13-2024 Procurement Policy—** Jennie Lassen motion made to adopt, seconded Jim, all aye. Motion passed. Levi absent
- e) **Discussion and Possible Action on Adopting Ordinance 14-2024 Request for Proposal—** Jim motion made to adopt, seconded Jennie, all aye. Motion passed. Levi absent
- f) **Discussion on Resort Tax: Amended Agenda Item-** The council discussed a miscommunication regarding the nature of the resort tax. Initial understanding was that it was already collected by the state, but further clarification revealed it as a new tax to be imposed locally. Estimated revenue would be around \$120,000 annually, according to the handout from the Utah Tax Commission. Keep it on the agenda for next month. Jim requests a special meeting to discuss this further. Luke, the public needs to be informed. Schedule the Wednesday before the next meeting. November 13th, 2024, at 6:30pm, schedule public notice and special meeting to get business owners and the public input.

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10. POSSIBLE CLOSED SESSION— Legal Business; Litigation; Land purchase; Personnel business; or items as described under Utah State Code Utah Code 52-4-205— None needed

RETURN TO REGULAR MEETING

11. FINANCIAL REPORTS — Jennie motion made to approve the financials, Jim seconds, all ayes. Motion passed. Levi absent.

12. ADJOURNMENT — Motion to adjourn made by Jim, Luke seconds all in favor, at 7:55pm.

Tax Bulletin

Utah State Tax Commission • 210 N 1950 W • SLC, UT 84134

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@utahstatetaxcommission

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit

tax.utah.gov

Tax Bulletin 14-24

Effective: October 1, 2024

Re: Sales Tax Rate Changes

Golden Spike – Brigham City Repeals Mass Transit Tax

Effective Oct. 1, 2024, Inland Port, Golden Spike – Brigham City will repeal the additional mass transit tax authorized under Utah Code §59-12-2214 (0.25 percent).

The new combined sales tax rate in Inland Port, Golden Spike – Brigham City will be 6.65 percent.

Willard City Repeals Mass Transit Taxes and Imposes Highways Tax

Effective Oct. 1, 2024, Willard City will repeal its mass transit tax authorized under Utah Code §59-12-2213 (0.3 percent) and its additional mass transit tax authorized under Utah Code §59-12-2214 (0.25 percent). Willard City will then impose a city or town option sales and use tax to fund highways and public transit authorized under Utah Code §59-12-2215 (0.3 percent). This will result in a net reduction of 0.25 percent.

The new combined sales tax rate in Willard City will be 6.65 percent.

Eureka, Koosharem, Loa and Torrey Impose City or Town Option Sales and Use Tax to Fund Highways and Public Transit

Utah Code §59-12-2215 allows a city or town option sales and use tax of up to 0.3 percent to fund highways and public transit.

Eureka (Juab County), Koosharem (Sevier County), Loa (Wayne County) and Torrey (Wayne County) will impose the city or town option sales and use tax at 0.3 percent starting Oct. 1, 2024.

The tax increase will raise the combined sales tax rate in Eureka, Koosharem, Loa and Torrey from 6.35 percent to 6.65 percent.

Big Water Imposes Resort Communities Tax

Utah Code §59-12-401 allows cities to impose a resort communities tax of up to 1.1 percent on taxable sales.

Big Water (Kane County) will begin imposing the resort communities tax on Oct. 1, 2024. Sellers must collect 1.1 percent resort communities tax on all taxable sales in Big Water starting on that date. This will raise the combined sales and use tax rate in Big Water from 7.35 percent to 8.45 percent.

Exemptions

Certain sales are exempt from the resort communities tax:

- Any product or service exempt from Utah sales tax
- Food and food ingredients taxed at the 3 percent food tax rate (TC-62AG & TC-62JG)
- Motor vehicles, aircraft and watercraft (TC-62X)
- Modular, manufactured and mobile homes (TC-62X)

NOTE: Charges for repairs to motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes are NOT exempt from the resort communities tax.

continued on next page

Daggett County Imposes County Option Sales and Use Tax to Fund Transportation

Utah Code §59-12-2216 allows a county option sales and use tax of up to 0.3 percent to fund a fixed guideway, public transit or highways.

Daggett County will impose this tax at 0.3 percent starting Oct. 1, 2024.

The 0.3 percent increase will raise the combined sales tax rate in all locations within Daggett County.

Filing Requirements

Report and pay sales and use taxes at the new rates on your *Sales and Use Tax Return*. Start paying the new rates with the following periods:

- October 2024 (monthly filers)
- Oct-Dec 2024 (quarterly filers)
- Jan-Dec 2024 (annual filers)

Get the tax rate for each location on our website at tax.utah.gov/sales.

QUESTIONS...

E-mail: taxmaster@utah.gov

Website: tax.utah.gov

Phone: 801-297-2200

Toll free: 1-800-662-4335

TDD: 801-297-2020

Big Water - Sales Tax 2023

Disclaimer: The following analysis has been prepared based on actual historical distributions and uses assumptions to calculate taxable sales for the resort communities tax (UCA 59-12-401). It is not intended to be a forecast of future distributions.

Month	Local Option Point of Sale (1%) ¹	Local Option Taxable Sales ²	Food Tax Point of Sale (1.75%) ³	Food Taxable Sales ⁴	Resort Communities Taxable Sales ⁵	Estimated RR Tax ⁶
Jan-23	4,742	474,151	170	9,723	464,428	5,109
Feb-23	6,620	661,992	168	9,622	652,370	7,176
Mar-23	3,889	388,880	115	6,558	382,322	4,206
Apr-23	4,213	421,261	98	5,617	415,644	4,572
May-23	12,047	1,204,725	158	9,016	1,195,709	13,153
Jun-23	10,736	1,073,621	111	6,337	1,067,284	11,740
Jul-23	8,632	863,240	114	6,511	856,729	9,424
Aug-23	17,155	1,715,473	433	24,727	1,690,746	18,598
Sep-23	6,982	698,235	97	5,515	692,720	7,620
Oct-23	9,740	973,967	113	6,441	967,526	10,643
Nov-23	16,429	1,642,926	114	6,517	1,636,409	18,001
Dec-23	10,291	1,029,100	93	5,289	1,023,811	11,262
Total	111,476	11,147,571	1,783	101,872	11,045,699	121,503

X 1.1% = 121,503

Notes

1. Direct point of sale plus USTC motor vehicle
2. Local POS ÷ 1%
3. USTC distribution data
4. Food POS ÷ 1.75%
5. Local taxable sales minus food taxable sales
6. Resort communities taxable sales X 1.10% before admin fee and other deductions

Big Water, Utah sales tax rates

Big Water sales tax details

Big Water sales tax range for 2024
8.45%

The minimum combined 2024 sales tax rate for Big Water, Utah is 8.45%. This is the total of state, county, and city sales tax rates. The Utah sales tax rate is currently 4.85%. The Big Water sales tax rate is 0.0%.

<u>Utah</u>	4.85%
<u>Kane County</u>	2.5%
Big Water	0.0%
Big Water Sp - 1.1 Resor + Communities Tax	1.1%
Total rate range	8.45%

*Rates are rounded to the nearest hundredth. Due to varying local sales tax rates, we strongly recommend our lookup and calculator tools on this page for the most accurate rates.

Page, Arizona sales tax rates

Page sales tax range for 2024

9.9%

Arizona

5.6%

Coconino County:

1.3%

Page

3.0%

Total rate range

9.9%

*Rates are rounded to the nearest hundredth. Due to varying local sales tax rates, we strongly recommend our lookup and calculator tools on this page for the most accurate rates.

Page sales tax details

The minimum combined 2024 sales tax rate for Page, Arizona is 9.9%. This is the total of state, county, and city sales tax rates. The Arizona sales tax rate is currently 5.6%. The Page sales tax rate is 3.0%.



To: Big Water Town Council

Subject: AES Donation

Date: November 11, 2024

Council members, It has been brought to my attention that the donation money that was donated to the Big Water Fire Department in the amount of \$50,000 was not put in the Fire Department's budget, instead it was put into the general fund. When I asked why the explanation was that the town had to add \$40,000 to the Fire Departments 2023/2024 budget so the town was replacing the money that it had used from the general fund the year before. At this time I am requesting that all of the money that was donated to the Fire Department in the amount of \$50,000 be put into the Fire Departments 2024/2025 budget.

Sincerely

Robert Barnett
Fire Chief
Big Water Fire Department

Deputy Marshal Job Posting Example

Job Title: Deputy Marshal

Location: Big Water, Utah

Reports To: Town Marshal

Supervisory Oversight: Mayor and Town Council

Job Summary

The Town of Big Water is seeking a dedicated and professional Deputy Marshal to help maintain public safety and law enforcement within our small, close-knit community. Under the direct supervision of the Town Marshal and with governing oversight from the Mayor and Town Council, the Deputy Marshal will enforce local, state, and federal laws, respond to emergency situations, patrol the town, and engage in community policing to build relationships with residents to foster a safe and welcoming environment.

Key Responsibilities

- **Law Enforcement:** Patrol the town, enforce laws and local ordinances, and ensure public safety.
- **Emergency Response:** Respond promptly to calls for service, including accidents, crimes, disturbances, and other emergency situations.
- **Community Engagement:** Foster positive relationships with community members and participate in local events to promote public trust and safety.
- **Investigation:** Conduct preliminary investigations of crimes, gather evidence, interview witnesses, and write detailed reports.
- **Court Appearances:** Provide testimony and present evidence in court as needed.
- **Collaboration:** Work closely with the Town Marshal, local agencies, and community organizations to address public safety concerns.
- **Documentation:** Maintain accurate records of incidents, arrests, and investigations in compliance with town and legal requirements.
- **Training and Development:** Participate in ongoing training and professional development to stay current on law enforcement practices and regulations.

Qualifications

- High school diploma or equivalent; additional education in criminal justice or related field preferred.
- Must be at least 21 years old and a U.S. citizen.
- Valid Utah driver's license with a clean driving record.
- Completion of a certified law enforcement academy and possession of a current peace officer certification (or ability to obtain within a specified timeframe).
- Strong knowledge of law enforcement principles, practices, and procedures.
- Excellent communication, problem-solving, and interpersonal skills.
- Ability to work effectively both independently and as part of a team.

Work Environment

This position requires working in various conditions, including inclement weather and high-stress situations. The Deputy Marshal will be required to work evenings, weekends, and holidays as needed.

Salary and Benefits

- \$20.00 Per Hour
- Part-Time Position
- No Benefits

How to Apply

Submit your resume and completed application form to kjoseph@bigwaterut.gov or in person at Town Hall by December 4, 2024. Applications can be obtained from Town Hall or emailed. The Town of Big Water is an equal opportunity employer and values diversity in our workforce. We are committed to creating an inclusive environment for all employees.

Resolution 2024-21

**A RESOLUTION OF THE COUNCIL OF THE TOWN OF BIG WATER, KANE COUNTY, UTAH, TO
ADOPT A CASH HANDLING PROCUREMENT POLICY FOR THE TOWN OF BIG WATER**

WHEREAS, it is the responsibility of the Big Water Town Council to ensure the proper and secure handling of cash and financial assets in a manner that upholds accountability, transparency, and integrity; and

WHEREAS, the Big Water Town Council recognizes the importance of having standardized procedures in place for handling, recording, and reconciling cash transactions to mitigate financial risks and safeguard organizational resources; and

WHEREAS, the existing Cash Handling Procedures Policy outlines clear and comprehensive guidelines for the proper management of all cash handling activities, including but not limited to cash collection, storage, deposits, reconciliation, and record-keeping;

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

SECTION 1: The Town of Big Water adopts the following the existing Cash Handling Procedures Policy as a governing document for all cash handling operations and attached to this resolution as Exhibit A;

SECTION 2: All Town employees, volunteers, and any other personnel involved in cash handling activities shall adhere to the procedures and guidelines set forth in the adopted policy; and

SECTION 3: Town Council commits to regular review and updates of the Cash Handling Procedures Policy to ensure continued compliance with best practices and legal requirements.

PASSED and ADOPTED this 18th day of December 2024, by the following votes:

Ayes _____
Nays _____
Abstentions _____
Absent _____

Town of Big Water

By: _____
David W. Schmuker, Mayor

Attest: _____
Municipal Clerk

Resolution 2024-21

Big Water Town Cash Handling Policy

Purpose:

This policy outlines the procedures for handling, securing, and managing cash transactions to ensure the safety of funds and the accuracy of financial records.

1. Scope

This policy applies to all town employees, departments, and representatives involved in handling, collecting, depositing, or managing cash on behalf of Big Water Town.

2. Responsibilities

- **Employees:** All employees handling cash are responsible for securing the funds, following proper procedures, and maintaining accurate records.
- **Department Heads:** Responsible for overseeing cash management practices within their departments and ensuring compliance with this policy.
- **Finance Department:** Responsible for reviewing and auditing cash handling practices regularly.

3. Cash Handling Procedures

- **Receiving Cash:**
 - Always provide a receipt for every cash transaction.
 - Count cash received in the presence of the payer, if possible.
 - Verify that all bills are genuine; use counterfeit detection tools as necessary.
- **Recording Transactions:**
 - Record every cash transaction promptly in the designated financial system.
 - Maintain an accurate and up-to-date cash log, detailing all incoming and outgoing funds.
- **Cash Storage:**
 - Store all cash in a secure, locked cash drawer or safe when not in use.
 - Safes should be locked and accessible only to authorized personnel.
- **Cash Limits:**
 - Cash drawers should not exceed a predetermined amount. Excess cash must be transferred to a secure safe.
 - Petty cash funds must not exceed the established petty cash limit.

4. Depositing Cash

- **Daily Deposits:**
 - Deposit all cash collected daily, but no longer than three banking days, into the town's bank account or as directed by the Finance Department.
 - If daily deposits are not feasible, cash must be stored securely overnight in a designated safe.
- **Documentation:**
 - Complete deposit slips accurately, ensuring all funds are accounted for.
 - Maintain copies of deposit records for audit purposes.

5. Cash Handling Controls

- **Dual Custody:**
 - When possible, cash counts and deposits should be conducted under dual custody, with two authorized employees present.
- **Separation of Duties:**

Resolution 2024-21

- Employees who handle cash should not be responsible for reconciling financial records.
- **Audits and Reconciliation:**
 - Conduct periodic surprise cash audits.
 - Reconcile cash logs with bank statements regularly to ensure accuracy.

6. Training and Compliance

- **Training:**
 - Employees handling cash must undergo regular training on cash handling procedures, security, and fraud prevention.
- **Compliance:**
 - Violations of this policy may result in disciplinary action, up to and including termination.

7. Incident Reporting

- **Theft or Loss:**
 - Report any theft, loss, or discrepancies immediately to the Department Head and Finance Department.
- **Suspicious Activity:**
 - Report any suspicious or fraudulent activities immediately.
 -

Approval and Review

This policy is approved by Mayor and is subject to annual review and updates as necessary.

**BIG WATER TOWN
ORDINANCE 12-2024**

**THE TOWN OF BIG WATER, KANE COUNTY, UTAH IS AMENDING BIG
WATER ZONING CODE 15.40 SHORT TERM RENTALS (STR), SECTION
15.40.060 EFFECTIVE DATE AND TERMS OF PERMIT, SUBSECTION 3**

WHEREAS, the Planning and Zoning has worked diligently to update section 15.40.060 of the Municipal Code;

WHEREAS, the Planning and Zoning held a public hearing on November 4, 2024, and has duly considered such recommendations as was received;

WHEREAS, Council deems that the Zoning Ordinance is in compliance with the State Code, is in the best interest of the people of the Town of Big Water, and are consistent with the Town's current municipal policies;

WHEREAS, the Planning and Zoning passed these updates October 7, 2024;

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

SECTION 1: AMENDMENT “15.40.060 Effective Date And Terms Of Permit” of the Big Water Zoning Code is hereby *amended* as follows:

AMENDMENT

15.40.060 Effective Date And Terms Of Permit

The Permit shall be issued by the Clerk upon approval by the Planning and Zoning Commission, provided that:

1. The Commission has reviewed the application and if necessary has interviewed the applicant owner and set requirements as stipulated by this ordinance for issuing the permit, and;
2. The Commission has reviewed all Valid Objections, and:
 - a. The Applicant/ owner has addressed and corrected any violations, listed in the objection, as stipulated by this ordinance, or
 - b. The Commission finds that the objection is not valid as stipulated by this ordinance.
3. All conditions of the permit approval, by the Commission, have been completed by the applicant or owner.

STR applications will require a nonrefundable annual permit fee per unit of \$250 paid

in full at the time the application is submitted. A ~~\$25 fire~~ annual fee of \$25 inspection fee, every 5 years and/or any subsequent inspections will be at the property owners' expense. Application shall be subject to an annual review inspection and a renewal fee of \$250.00 or revocation upon review.

Term of Permit: The Permit shall be valid for up to one year and may be renewed annually by January 1st of each year. If the permit is not renewed by January 1st, it is considered to be suspended until such time as the renewal process is complete.

- a. If renewal process is not completed prior to January 31, late fees of \$500 will be imposed.
- b. If renewal process is not completed prior to February 28th a late fee of \$750 will be imposed.
- c. All Short Term Rentals may be subject to a random annual inspection during checkout times and unoccupied periods.

The Owner shall amend the Application at any time there is a change in circumstances that would require an update to the information submitted by the Owner or Property Manager. By way of example, and not limitation, a change in circumstance would be: a change of ownership of the Property, any modification to the physical premises, including any changes to the Floor Plan, Site Plan, or number of sleeping area(s); any change of Property Management Company; or any change in the 24-hour contact information. At the time of renewal, Big Water Town will take into consideration any violations filed within the proceeding 12 month period.

Applicant is responsible to submit to the Town a yearly status report including the total number of annual occupants and the total number of overnight stays. It shall also contain proof of paid transient occupancy tax.

PASSED AND ADOPTED BY THE BIG WATER TOWN COUNCIL

_____.

	AYE	NAY	ABSENT	ABSTAIN
Council member Jim Lybarger	_____	_____	_____	_____
Mayor David Schmuker	_____	_____	_____	_____
Council member Levi Banfill	_____	_____	_____	_____
Council member Luke McConville	_____	_____	_____	_____
Council member Jennie Lassen	_____	_____	_____	_____
Presiding Officer		Attest		

David W. Schmuker, Mayor, Big
Water Town

Katie Joseph, Clerk, Big Water Town

Fraud Risk Assessment

Continued

*Total Points Earned: 295/395 *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?	Y	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Y	5
b. Procurement?	Y	5
c. Ethical behavior?	Y	5
d. Reporting fraud and abuse?	N	5
e. Travel?	Y	5
f. Credit/Purchasing cards (where applicable)?	Y	5
g. Personal use of entity assets?	Y	5
h. IT and computer security?	Y	5
i. Cash receipting and deposits?	N	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	N	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	N	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	N	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?	Y	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?	Y	20
7. Does the entity have or promote a fraud hotline?	N	20
8. Does the entity have a formal internal audit function?	Y	20
9. Does the entity have a formal audit committee?	N	20

*Entity Name: Big Water Municipal Corporation

*Completed for Fiscal Year Ending: 2024 *Completion Date: 11/18/2024

*CAO Name: David Schmuher *CFO Name: Hatie Joseph

*CAO Signature: _____ *CFO Signature: Hatie Joseph

*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 2024

NOTICE OF REGULAR MEETINGS OF BIG WATER TOWN COUNCIL

Notice is hereby given to the public that the town council of Big Water, Utah will hold regular meetings open to the public on the third (3rd) Wednesday of every month at 7:00 p.m. (6:30 p.m. work session) for January thru December 2025 except when that Wednesday falls on a recognized holiday, then the meeting will be held on the following Wednesday. Action can only be taken on items appearing on the agenda. Information concerning the regular meeting agenda may be obtained by calling 435-675-3760, or at the town hall office located at 60 N Aaron Burr, Big Water Utah.

In compliance with the Americans with disabilities act, persons needing auxiliary communicative aids for this meeting should call the town clerk at 435-675-3760 at least three (3) working days in advance of the meeting. The deadline for requesting items to be put on the agenda for town council is five (5) days before the meeting.

January 15th

February 19th

March 19th

April 16th

May 21st

June 18th

July 16th

August 20st

September 17th

October 22nd

November 19th

December 17th

Big Water Municipal Corporation
Cash Summary
All Bank Accounts as of 11/19/2024

Description	Amount
Checking - Zions	\$54,201.05
PTIF 3384 General	\$252,361.17
PTIF 3385 Roads	\$466,612.31
PTIF 5600 Fire Dept	\$8,065.38
PTIF 8089 Huam Resources	\$18,442.98
PTIF 8359 Road Loan	\$8,924.34
Xpress Bill Pay Clearing	\$30.00
PTIF 0670 Loan	\$0.00
Water Cash	\$106.16
General Ledger Cash Total:	\$808,743.39

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 11/19/2024
41.67% 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	9,366.27	9,334.41	10,841.88	175,000.00	6.20%
3120.0 PROPERTY TAXES - DELINQUENT	476.89	3,934.99	5,428.18	15,500.00	35.02%
3130.0 GENERAL SALES AND USE TAXES	66,552.74	0.00	68,286.51	176,000.00	38.80%
3170.0 FEE-IN-LIEU OF PROP TAXES	9,555.13	965.25	9,006.44	14,000.00	64.33%
Total Taxes	85,951.03	14,234.65	93,563.01	380,500.00	24.59%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	250.00	625.00	1,350.00	5,000.00	27.00%
3220.0 NON-BUSINESS LICENSES & PERMIT	500.00	0.00	0.00	2,000.00	0.00%
3221.0 BUILDING PERMITS	6,464.82	0.00	2,184.20	10,000.00	21.84%
3225.0 ANIMAL LICENSES	0.00	0.00	10.00	0.00	0.00%
Total Licenses and permits	7,214.82	625.00	3,544.20	17,000.00	20.85%
Intergovernmental revenue					
3340.0 STATE GRANTS	24,258.75	0.00	43,200.00	48,000.00	90.00%
3340.5 HWY 89 TURNOUT GRANT	1,987,150.48	0.00	0.00	0.00	0.00%
3355.0 GRANT REVENUE	0.00	0.00	0.00	4,000.00	0.00%
3355.5 FIRE STATE GRANT REVENUE	13,745.53	9,963.32	12,678.80	9,994.00	126.86%
3356.0 CLASS C ROAD FUND ALLOTMENT	9,504.96	0.00	27,084.02	65,000.00	41.67%
3692 ARPA REVENUE	0.00	0.00	0.00	6,408.00	0.00%
Total Intergovernmental revenue	2,034,659.72	9,963.32	82,962.82	133,402.00	62.19%
Charges for services					
3419.0 GENERAL GOV'T - POST OFFICE	6,520.01	1,470.67	7,353.35	18,000.00	40.85%
3443.0 REFUSE COLLECTION CHARGES	20.00	0.00	0.00	0.00	0.00%
Total Charges for services	6,540.01	1,470.67	7,353.35	18,000.00	40.85%
Fines and forfeitures					
3520.0 COURT FEE	661.00	164.18	1,245.66	1,500.00	83.04%
Total Fines and forfeitures	661.00	164.18	1,245.66	1,500.00	83.04%
Interest					
3610.0 INTEREST EARNINGS	16,590.23	0.00	13,446.73	26,000.00	51.72%
Total Interest	16,590.23	0.00	13,446.73	26,000.00	51.72%
Miscellaneous revenue					
3630.0 VOLUNTARY FIRE CONTRIBUTION	0.00	0.00	50,000.00	50,000.00	100.00%
3690.0 MISCELLANEOUS REVENUE	0.00	0.00	81.87	0.00	0.00%
3694 EVENT DONATIONS	1,000.00	0.00	0.00	0.00	0.00%
3695.0 CASH OVER/SHORT	0.00	0.00	0.00	500.00	0.00%
Total Miscellaneous revenue	1,000.00	0.00	50,081.87	50,500.00	99.17%
Contributions and transfers					
3990.0 GEN FUND BALANCE TO BE APPROP.	0.00	0.00	0.00	17,116.00	0.00%
Total Contributions and transfers	0.00	0.00	0.00	17,116.00	0.00%
Charges for Fire Services					
3361.0 CLID CONTRACT	63,460.20	10,867.56	43,470.24	132,200.00	32.88%
3362 FIRE DEPARTMENT REVENUE	77,290.00	0.00	184,100.00	337,500.00	54.55%
3362.1 FIRE DEPARTMENT LEASES	11,360.00	0.00	0.00	24,125.00	0.00%
Total Charges for Fire Services	152,110.20	10,867.56	227,570.24	493,825.00	46.08%
Total Revenue:	2,304,727.01	37,325.38	479,767.88	1,137,843.00	42.16%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	3,025.00	275.00	2,750.00	7,150.00	38.46%
4113.0 EMPLOYEE BENEFITS	142.39	21.04	210.40	675.00	31.17%
4123.0 TRAVEL	0.00	0.00	0.00	1,500.00	0.00%
4124.0 OFFICE EXPENSE & SUPPLIES	275.11	0.00	0.00	150.00	0.00%
Total Council	3,442.50	296.04	2,960.40	9,475.00	31.24%
Court					
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,500.00	0.00%
4230.5 ATTORNEY	0.00	0.00	0.00	10,000.00	0.00%
Total Court	0.00	0.00	0.00	11,500.00	0.00%
Administration					
4411.0 SALARIES AND WAGES	24,117.51	2,666.50	26,302.50	69,214.00	38.00%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 11/19/2024
41.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4413.0 EMPLOYEE BENEFITS	5,487.56	204.00	2,029.98	6,000.00	33.83%
4415.0 EMPLOYEE MEDICAL BENEFITS	4,895.82	0.00	7,134.04	24,870.00	28.69%
4418.0 EMPLOYEE RETIREMENT	6,959.84	379.63	3,811.19	16,000.00	23.82%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,428.11	173.40	450.72	3,500.00	12.88%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%
4423.0 TRAVEL	3,203.90	889.67	2,757.99	7,000.00	39.40%
4424.0 OFFICE EXPENSE & SUPPLIES	1,474.93	282.20	1,326.10	5,500.00	24.11%
4424.5 TOWN WEBSITE	0.00	0.00	0.00	3,200.00	0.00%
4425.0 EQUIPMENT - SUPPLIES & MAINT	342.81	96.85	744.59	2,000.00	37.23%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	1,584.35	0.00	247.44	4,000.00	6.19%
4428.0 UTILITIES	1,598.40	312.42	1,266.14	4,000.00	31.65%
4429.0 TELEPHONE	122.66	0.00	360.11	800.00	45.01%
4430.0 LAWSUIT	871.00	0.00	0.00	3,000.00	0.00%
4430.5 ATTORNEY	2,925.00	0.00	1,144.00	5,000.00	22.88%
4431.0 ENGINEERING	1,683.00	0.00	375.00	10,000.00	3.75%
4431.5 AUDIT	1,500.00	0.00	1,678.00	5,500.00	30.51%
4433.0 EDUCATION & TRAINING	736.52	0.00	430.00	1,500.00	28.67%
4434.0 BANK CHARGES	1,927.49	0.00	977.05	4,500.00	21.71%
4435.0 POSTAL CONTRACT	13,188.19	1,290.04	12,685.50	34,000.00	37.31%
4451.0 INSURANCE AND SURETY BONDS	30,599.55	0.00	7,062.32	11,500.00	61.41%
4452.0 EVENT EXPENDITURES	0.00	0.00	0.00	575.00	0.00%
4461.0 MISCELLANEOUS	287.76	115.26	551.86	59,000.00	0.94%
Total Administration	104,934.40	6,409.97	71,334.53	281,159.00	25.37%
Non-Departmental					
4920.0 TOWN CLEAN-UP	0.00	0.00	0.00	600.00	0.00%
4964.0 ARPA EXPENSE	0.00	0.00	2,352.51	6,408.00	36.71%
Total Non-Departmental	0.00	0.00	2,352.51	7,008.00	33.57%
Total General government	108,376.90	6,706.01	76,647.44	309,142.00	24.79%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	33,272.64	2,919.53	28,391.91	72,550.00	39.13%
5413.0 EMPLOYEE BENEFITS	11,342.73	223.34	2,249.45	6,600.00	34.08%
5415.0 MED INSUR	13,495.16	0.00	7,958.00	24,000.00	33.16%
5418.0 EMPLOYEE RETIREMENT	0.00	838.31	8,005.10	22,000.00	36.39%
5424.0 OFFICE EXPENSE & SUPPLIES	883.36	6.24	112.22	900.00	12.47%
5425.0 EQUIPMENT - SUPPLIES & MAINT	195.89	0.00	1,330.51	3,000.00	44.35%
5425.5 GRANT EXPENDITURES	0.00	0.00	0.00	4,000.00	0.00%
5426.0 FUEL	1,541.44	412.48	2,141.42	6,000.00	35.69%
5428.0 UTILITIES	0.00	40.01	200.07	0.00	0.00%
5429.0 TELEPHONE	477.10	54.05	276.66	1,000.00	27.67%
5433.0 EDUCATION & TRAINING	0.00	0.00	0.00	100.00	0.00%
5451.0 INSURANCE AND SURETY BONDS	0.00	0.00	86.72	0.00	0.00%
5461.0 MISCELLANEOUS	0.00	0.00	0.00	200.00	0.00%
Total Police	61,208.32	4,493.96	50,752.06	140,350.00	36.16%
Fire					
5511.0 SALARIES AND WAGES	133,901.31	15,348.91	137,205.81	341,816.00	40.14%
5511.1 TRANSPORT SALARIES AND WAGES	1,225.00	0.00	595.00	2,000.00	29.75%
5513.0 EMPLOYEE BENEFITS	21,879.46	1,174.19	23,174.28	36,000.00	64.37%
5515.0 EMPLOYEE RETIREMENT	16,904.09	1,391.67	13,916.70	34,000.00	40.93%
5523.0 STATION MAINTANCE AND REPAIR	409.39	0.00	4,929.79	500.00	985.96%
5524.0 OFFICE EXPENSE & SUPPLIES	2,397.14	130.65	11,328.22	10,000.00	113.28%
5524.1 UNIFORMS	822.58	0.00	2,921.37	5,000.00	58.43%
5525.0 EQUIPMENT - SUPPLIES & MAINT	10,279.59	0.00	10,481.93	19,000.00	55.17%
5525.1 MAINTENANCE - E31	0.00	0.00	0.00	1,000.00	0.00%
5525.15 MAINTENANCE - E32	0.00	0.00	2,385.32	1,500.00	159.02%
5525.2 MAINTENANCE - R31	3,507.23	0.00	10.49	1,000.00	1.05%
5525.3 MAINTENANCE - R32	530.36	0.00	0.00	500.00	0.00%
5525.4 MAINTENANCE - A31	762.11	0.00	104.70	500.00	20.94%
5525.5 MAINTENANCE - A32	(126.52)	0.00	0.00	0.00	0.00%
5525.6 MAINTENANCE - BR31	14.77	0.00	0.00	500.00	0.00%
5525.7 MAINTENANCE - CH30	0.00	92.03	1,011.37	1,000.00	101.14%
5526.1 FUEL - Brush Truck	0.00	0.00	0.00	500.00	0.00%
5526.2 FUEL - ENGINE 31	165.60	998.90	998.90	1,000.00	99.89%
5526.3 FUEL - ENGINE 32	92.40	0.00	0.00	2,000.00	0.00%
5526.31 FUEL - R31	830.99	0.00	135.50	1,000.00	13.55%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2024 to 11/19/2024
41.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5526.32 FUEL - R32	2,588.07	0.00	0.00	4,000.00	0.00%
5526.4 FUEL - A32	(222.17)	0.00	0.00	0.00	0.00%
5526.5 FUEL - CH30	0.00	0.00	2,770.29	500.00	554.06%
5528.0 UTILITIES	1,493.50	420.71	2,108.87	7,000.00	30.13%
5529.0 TELEPHONE	214.99	138.85	1,567.64	1,000.00	156.76%
5530.0 GRANT EXPENDITURES	2,445.88	0.00	9,963.32	9,994.00	99.69%
5530.1 QUICK RESPONSE VEHICLE GRANT	14,545.00	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	2,929.50	0.00	5,634.32	4,000.00	140.86%
5533.1 EDUCATION & TRAINING SUPPLIES	209.42	0.00	298.95	0.00	0.00%
5534.0 TRAVEL EXPENSES	4,557.73	196.78	1,070.23	8,000.00	13.38%
5535.0 WILD LAND	8,914.71	53.18	2,221.16	0.00	0.00%
5551.0 INSURANCE AND SURETY BONDS	0.00	0.00	15,568.95	14,000.00	111.21%
5561.0 MISCELLANEOUS	1,894.16	27.36	2,233.19	0.00	0.00%
5567.0 FIRE HOUSE LEASE PMT	11,360.00	0.00	11,240.00	11,240.00	100.00%
5568.0 FIRE TRUCK LEASE PMT	0.00	0.00	0.00	12,885.00	0.00%
Total Fire	244,526.29	19,973.23	263,876.30	531,435.00	49.65%
Building					
5611.0 SALARIES AND WAGES	4,847.20	700.00	4,714.00	11,000.00	42.85%
5613.0 EMPLOYEE BENEFITS	252.46	53.55	260.10	550.00	47.29%
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	209.53	0.00	302.13	500.00	60.43%
5624.0 OFFICE EXPENSE & SUPPLIES	335.66	0.00	0.00	500.00	0.00%
5633.0 EDUCATION & TRAINING	1,150.00	0.00	0.00	3,409.00	0.00%
Total Building	6,794.85	753.55	5,276.23	15,959.00	33.06%
Total Public safety	312,529.46	25,220.74	319,904.59	687,744.00	46.52%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	4,125.00	275.00	2,750.00	7,150.00	38.46%
6113.0 Streets BENEFITS	404.61	21.04	210.40	1,000.00	21.04%
6120.0 Streets debt service - principal	21,000.00	0.00	21,000.00	21,000.00	100.00%
6121 Streets debt service - interest	630.00	0.00	315.00	1,000.00	31.50%
6127.0 Streets REPAIRS & MAINTENANCE	3,825.00	0.00	1,743.57	26,350.00	6.62%
6140 Road Development	0.00	0.00	369.50	0.00	0.00%
6140.1 US 89 HWY TURNOUT PROJ	2,694,237.97	0.00	0.00	0.00	0.00%
6163.0 CLASS C ROAD PROGRAM	0.00	6,721.00	20,235.00	51,500.00	39.29%
Total Highways	2,724,222.58	7,017.04	46,623.47	108,000.00	43.17%
Total Highways and public improvements	2,724,222.58	7,017.04	46,623.47	108,000.00	43.17%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	356.25	540.00	3,250.00	6,700.00	48.51%
6425.0 EQUIPMENT - SUPPLIES & MAINT	706.48	0.00	373.10	732.00	50.97%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	0.00	0.00	715.02	0.00	0.00%
6428.0 UTILITIES	409.60	1,117.56	1,756.69	900.00	195.19%
6461.0 MISCELLANEOUS	0.00	0.00	23.54	500.00	4.71%
Total Parks & Recreation	1,472.33	1,657.56	6,118.35	8,832.00	69.27%
Total Parks, recreation, and public property	1,472.33	1,657.56	6,118.35	8,832.00	69.27%
Transfers					
9092.0 TRANSFERS TO MBA	11,360.00	0.00	0.00	0.00	0.00%
9099.0 INCREASE IN END FUND BALANCE	0.00	0.00	0.00	24,125.00	0.00%
Total Transfers	11,360.00	0.00	0.00	24,125.00	0.00%
Total Expenditures:	3,157,961.27	40,601.35	449,293.85	1,137,843.00	39.49%
Total Change In Net Position	(853,234.26)	(3,275.97)	30,474.03	0.00	0.00%

Big Water Municipal Corporation
Operational Budget Report
21 Municipal Building Authority - 07/01/2024 to 11/19/2024
41.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Miscellaneous revenue					
3680 Firehouse Bond	11,360.00	0.00	11,240.00	11,240.00	100.00%
3685.0 FIRE TRUCK RECEIVABLE	0.00	0.00	0.00	12,885.00	0.00%
Total Miscellaneous revenue	11,360.00	0.00	11,240.00	24,125.00	46.59%
Total Revenue:	11,360.00	0.00	11,240.00	24,125.00	46.59%
Expenditures:					
Debt service					
4250 Firehouse Loan Principal	8,000.00	0.00	8,000.00	8,000.00	100.00%
4251 Firehouse Loan Interest	3,360.00	0.00	3,240.00	3,240.00	100.00%
4252 Fire Truck Loan Principal	0.00	0.00	0.00	12,000.00	0.00%
4253 Fire Truck Loan Interest	0.00	0.00	0.00	885.00	0.00%
Total Debt service	11,360.00	0.00	11,240.00	24,125.00	46.59%
Total Expenditures:	11,360.00	0.00	11,240.00	24,125.00	46.59%
Total Change In Net Position	0.00	0.00	0.00	0.00	0.00%

Big Water Municipal Corporation
Check Register
Checking - Zions - 10/23/2024 to 11/19/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AmeriGas - 5171	5824	806100466	11/12/2024	11/12/2024	108.45	Propane 500 Gallon Tank Rental	105528.0 - UTILITIES	
					\$108.45			
AT&T Mobility (FIRSTNET)	5818	287346126148X1	11/07/2024	11/07/2024	38.79	Cell *9169	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	5818	287346126148X1	11/07/2024	11/07/2024	50.03	Cell *9175	105529.0 - TELEPHONE	
AT&T Mobility (FIRSTNET)	5818	287346126148X1	11/07/2024	11/07/2024	50.03	Cell *9176	105529.0 - TELEPHONE	
					\$138.85			
					\$138.85			
B & L AUTOMOTIVE & TIRE	5813	47440	11/06/2024	11/07/2024	92.03	Complete Lube, Oil & Filter Service	105525.7 - MAINTENANCE - CH30	
					\$92.03			
BANKCARD CENTER	5814	Oct. 2024*8121	11/07/2024	11/07/2024	39.65	desk pads & office supply	105524.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	5814	Oct. 2024*8121	11/07/2024	11/07/2024	53.18	Turn Out Bag	105535.0 - WILD LAND	
BANKCARD CENTER	5814	Oct. 2024*8121	11/07/2024	11/07/2024	120.40	Hotel for training	105534.0 - TRAVEL EXPENSES	
					\$213.23			
BANKCARD CENTER	5815	Oct. 2024*3679	11/07/2024	11/07/2024	30.90	Office birthday cake	104461.0 - MISCELLANEOUS	
BANKCARD CENTER	5815	Oct. 2024*3679	11/07/2024	11/07/2024	84.36	Office staff lunch - training	104461.0 - MISCELLANEOUS	
BANKCARD CENTER	5815	Oct. 2024*3679	11/07/2024	11/07/2024	448.47	Hotel for Treasurer Training (split)	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	5815	Oct. 2024*3679	11/07/2024	11/07/2024	448.48	HOTEL FOR TRAINING	104423.0 - TRAVEL	
					\$1,012.21			
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	2.99	Marshal Cloud Storage	105424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	3.25	Marshal Cloud Storage	105424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	10.73	CHAT GPT (split)	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	10.73	Permanent Markers for PO	104435.0 - POSTAL CONTRACT	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	10.74	CHAT GPT (split)	104421.0 - BOOK, SUBSCRIPTIONS/	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	13.22	Community Candy (split)	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	13.23	Community Candy (split)	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	20.10	Dry Erase Markers	104424.0 - OFFICE EXPENSE & SUP	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	37.59	Flag Pole Rope for PO	104435.0 - POSTAL CONTRACT	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	54.22	Microsoft Office 365	101581.0 - GLEN CANYON SSD CLEA	
BANKCARD CENTER	5816	Oct. 2024*6508	11/07/2024	11/07/2024	54.22	Microsoft Office 365	104421.0 - BOOK, SUBSCRIPTIONS/	
					\$231.02			
BANKCARD CENTER	5817	Oct. 2024*3661	11/07/2024	11/07/2024	108.44	Microsoft Office 365	104421.0 - BOOK, SUBSCRIPTIONS/	
BANKCARD CENTER	5817	Oct. 2024*3661	11/07/2024	11/07/2024	364.81	Hotel -UMCA Training	104423.0 - TRAVEL	
					\$473.25			
					\$1,929.71			
Barnett, Bonnie	ACH. 10282411	10.28.2024	10/28/2024	10/28/2024	50.00	On Call pay 10.19.2024	105511.0 - SALARIES AND WAGES	
Barnett, Bonnie	ACH. 10282411	10.28.2024	10/28/2024	10/28/2024	230.00	10 Shift Hours @ \$23/Hr	105511.0 - SALARIES AND WAGES	
					\$280.00			
					\$280.00			
Barnett, Robert J	ACH. 10312415	Nov. 2024	10/31/2024	11/01/2024	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
					\$725.88			
Dyke, Jeremy	ACH. 10312415	Nov. 2024	10/31/2024	11/01/2024	725.88	Employee Benefit Stipend	105513.0 - EMPLOYEE BENEFITS	
					\$725.88			
EFTPS	100000	10152024	10/15/2024	10/29/2024	-0.24	payroll error	102222.0 - FEDERAL WITHHOLDING	
EFTPS	100000	PR092924-12	10/15/2024	10/29/2024	-33.66	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	100000	PR092924-12	10/15/2024	10/29/2024	-32.59	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	100000	PR092924-12	10/15/2024	10/29/2024	-7.88	Medicare Tax	102221.0 - FICA PAYABLE	

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Checking - Zions - 10/23/2024 to 11/19/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
EFTPS	100000	PR101324-12	10/15/2024	10/29/2024	-113.64	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	100000	PR101324-12	10/15/2024	10/29/2024	-109.98	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	100000	PR101324-12	10/15/2024	10/29/2024	-26.58	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	100000	PR102724-12	10/28/2024	10/29/2024	569.02	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	100000	PR102724-12	10/28/2024	10/29/2024	1,114.03	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	100000	PR102724-12	10/28/2024	10/29/2024	2,432.98	Social Security Tax	102221.0 - FICA PAYABLE	
					\$3,791.46			
EFTPS	9999	PR102724-12	10/29/2024	10/31/2024	13.24	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR102724-12	10/29/2024	10/31/2024	56.58	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR111024-12	11/12/2024	11/12/2024	663.38	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR111024-12	11/12/2024	11/12/2024	1,556.30	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	9999	PR111024-12	11/12/2024	11/12/2024	2,836.52	Social Security Tax	102221.0 - FICA PAYABLE	
					\$5,126.02			
EFTPS	99999	PR101824-12	10/21/2024	10/24/2024	20.30	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR101824-12	10/21/2024	10/24/2024	86.80	Social Security Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR102724-12	10/31/2024	10/31/2024	15.96	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR102724-12	10/31/2024	10/31/2024	68.20	Social Security Tax	102221.0 - FICA PAYABLE	
					\$191.26			
					\$9,108.74			
GARKANE ENERGY	5825	11/24-1636200	11/12/2024	11/12/2024	58.25	QUILL LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5825	11/24-1636300	11/12/2024	11/12/2024	64.37	800 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5825	11/24-1636400	11/12/2024	11/12/2024	33.00	1180 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	5825	11/24-1840300	11/12/2024	11/12/2024	41.80	PARK LIGHT	106428.0 - UTILITIES	
GARKANE ENERGY	5825	11/24-388000	11/12/2024	11/12/2024	172.16	PO POWER	104435.0 - POSTAL CONTRACT	
GARKANE ENERGY	5825	11/24-721800	11/12/2024	11/12/2024	66.91	TH/GC SSD Power (split)	101581.0 - GLEN CANYON SSD CLEA	
GARKANE ENERGY	5825	11/24-721800	11/12/2024	11/12/2024	66.92	TH/GC SSD Power (split)	104428.0 - UTILITIES	
GARKANE ENERGY	5825	11/24-924802	11/12/2024	11/12/2024	242.26	FD POWER	105528.0 - UTILITIES	
					\$745.67			
					\$745.67			
GLEN CANYON SPECIAL SERVICE	5819	10/24-180	11/07/2024	11/07/2024	89.87	TH/GC SSD Water (split)	101581.0 - GLEN CANYON SSD CLEA	
GLEN CANYON SPECIAL SERVICE	5819	10/24-180	11/07/2024	11/07/2024	89.88	TH/GC SSD Water (split)	104428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	5819	10/24-590	11/07/2024	11/07/2024	1,075.76	PARK WATER	106428.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	5819	10/24-866	11/07/2024	11/07/2024	70.00	FD WATER	105528.0 - UTILITIES	
GLEN CANYON SPECIAL SERVICE	5819	10/24-184	11/07/2024	11/07/2024	69.04	PO WATER/TRASH	104435.0 - POSTAL CONTRACT	
					\$1,394.55			
GLEN CANYON SPECIAL SERVICE	EFT	10232024	10/23/2024	10/23/2024	12,464.91	Deposit Correction	101580.0 - SUSPENSE	
					\$13,859.46			
Guevarra, Kimberly	ACH, 10232409	10/12/2024	10/23/2024	10/24/2024	94.50	Post Office Coverage 10.12.24	104435.0 - POSTAL CONTRACT	
					\$94.50			
Joseph, Katie	ACH, 10312415	Nov. 2024	10/31/2024	11/01/2024	667.08	Stipend	104415.0 - EMPLOYEE MEDICAL BEN	
					\$667.08			
Justin W. Wayment, P.C.	5820	104174	11/07/2024	11/07/2024	26.00	Email to Stephanie Regarding Sale of Property	101581.0 - GLEN CANYON SSD CLEA	
Justin W. Wayment, P.C.	5820	104174	11/07/2024	11/07/2024	91.00	Review Interlocal Agreement	105524.0 - OFFICE EXPENSE & SUP	
Justin W. Wayment, P.C.	5820	104174	11/07/2024	11/07/2024	117.00	Call to Mayor, Road claim emails, Audit letter	104424.0 - OFFICE EXPENSE & SUP	
					\$234.00			
					\$234.00			
PAGE LUMBER	5821	2410-267139	11/07/2024	11/07/2024	131.87	Office Heaters	101581.0 - GLEN CANYON SSD CLEA	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
PAGE LUMBER	5821	2410-267139	11/07/2024	11/07/2024	131.87 \$283.74	Office Heaters	10424.0 - OFFICE EXPENSE & SUP	
					\$263.74			
Stegall, Marvin	5810	10.25.2024	10/25/2024	10/25/2024	20.00	10.23.24 City Park Gen Maint and Irrigation 1 HR	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5810	10.25.2024	10/25/2024	10/25/2024	23.54	5 Gal White Vinegar, Table Salt, Detergent for weed	106461.0 - MISCELLANEOUS	
Stegall, Marvin	5810	10.25.2024	10/25/2024	10/25/2024	80.00	10.21.24 City Park Gen Maint and spray weeds 4 hrs	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5810	10.25.2024	10/25/2024	10/25/2024	80.00	10.24.24 City Park Gen Maint 4 HR	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5810	10.25.2024	10/25/2024	10/25/2024	80.00	10.24.24 City Park Gen Maint and Irrigation 4 HR	106411.0 - SALARIES AND WAGES	
					\$283.54			
Stegall, Marvin	5812	11.04.24	11/04/2024	11/04/2024	20.00	11.03.24 City Park Irrigation & general maintenance	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5812	11.04.24	11/04/2024	11/04/2024	60.00	11.01.24 City Park general maintenance 3hrs (Joan	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5812	11.04.24	11/04/2024	11/04/2024	60.00	11.01.24 City Park general maintenance 3hrs (Marvi	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	5812	11.04.24	11/04/2024	11/04/2024	60.00	11.02.24 City Park Irrigation & general maintenance	106411.0 - SALARIES AND WAGES	
					\$200.00			
Stegall, Marvin	ACH.10312414	11.1.24	10/31/2024	10/31/2024	60.00	10.26.24 City Park repairs and irrigation 3hrs	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.10312414	11.1.24	10/31/2024	10/31/2024	60.00	10.26.24 City Park weed abatement/trees 3hrs	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.10312414	11.1.24	10/31/2024	10/31/2024	80.00	10.31.24 City Park general maintenance 4hrs	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.10312414	11.1.24	10/31/2024	10/31/2024	80.00	10.31.24 City Park Irrigation & general maintenance	106411.0 - SALARIES AND WAGES	
					\$280.00			
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	40.00	11.5.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	40.00	11.5.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	60.00	11.10.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	60.00	11.7.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	60.00	11.7.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.11142410	11.12.24	11/12/2024	11/14/2024	80.00	11.10.24 Park general weeds and abatement- burn	106411.0 - SALARIES AND WAGES	
					\$340.00			
					\$1,103.54			
SUNRISE ENGINEERING	5822	0147722	11/07/2024	11/07/2024	91.00	TMP-Gather and Review Data	106163.0 - CLASS C ROAD PROGRA	
SUNRISE ENGINEERING	5822	0147722	11/07/2024	11/07/2024	1,076.00	TMP-Project Management	106163.0 - CLASS C ROAD PROGRA	
SUNRISE ENGINEERING	5822	0147722	11/07/2024	11/07/2024	1,224.00	TMP- Travel Demand Modeling	106163.0 - CLASS C ROAD PROGRA	
SUNRISE ENGINEERING	5822	0147722	11/07/2024	11/07/2024	2,160.00	TMP- Report Preparation/Presentation	106163.0 - CLASS C ROAD PROGRA	
SUNRISE ENGINEERING	5822	0147722	11/07/2024	11/07/2024	2,170.00	TMP- Pavement Management	106163.0 - CLASS C ROAD PROGRA	
					\$6,721.00			
					\$6,721.00			
SWHP, LLC dba Southwest Hazard	5809	8740	10/23/2024	10/23/2024	776.00	F-500 Encapsulator Agent, 5 gallon pail & Shipping	105525.0 - EQUIPMENT - SUPPLIES	
SWHP, LLC dba Southwest Hazard	5809	8756	10/23/2024	10/23/2024	3,029.62	Hazard Service & Supplies	105525.0 - EQUIPMENT - SUPPLIES	
					\$3,805.62			
					\$3,805.62			
Utah Communications Authority	5811	4674	10/31/2024	10/31/2024	929.60	(2) XL 400P Radios	105535.0 - WILD LAND	
Utah Communications Authority	5811	4674	10/31/2024	10/31/2024	1,208.40	(2) XL 200P Radios	105535.0 - WILD LAND	
					\$2,138.00			
					\$2,138.00			
Utah Retirement Systems	9999	PR102724-8831	10/28/2024	10/28/2024	375.00	Roth IRA	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	9999	PR102724-8831	10/28/2024	10/28/2024	2,740.37	Retirement	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	9999	PR111024-8831	11/12/2024	11/12/2024	375.00	Roth IRA	102225.0 - RETIREMENT PAYABLE	
Utah Retirement Systems	9999	PR111024-8831	11/12/2024	11/12/2024	2,700.32	Retirement	102225.0 - RETIREMENT PAYABLE	
					\$6,190.69			
					\$6,190.69			

Big Water Municipal Corporation
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Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah State Tax Commission	10001	PR102724-13	10/29/2024	10/31/2024	5.28	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
Utah State Tax Commission	9999	PR102724-13	10/28/2024	10/28/2024	800.99	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
Utah State Tax Commission	9999	PR111024-13	11/12/2024	11/12/2024	935.22	State Income Tax	102223.0 - STATE WITHHOLDING PAY	
					<u>\$1,736.21</u>			
					<u>\$1,741.49</u>			
VERIZON WIRELESS	5826	9977880977	11/12/2024	11/12/2024	40.01	Marshall Hot Spot *0404	105428.0 - UTILITIES	
VERIZON WIRELESS	5826	9977880977	11/12/2024	11/12/2024	54.05	Marshall Cell *9940	105428.0 - TELEPHONE	
VERIZON WIRELESS	5826	9977880977	11/12/2024	11/12/2024	54.05	Water Master Cell *1777	101581.0 - GLEN CANYON SSD CLEA	
					<u>\$148.11</u>			
					<u>\$148.11</u>			
WEX BANK	EFT	11.04.24	11/05/2024	11/05/2024	998.90	FD Fuel Cards - 11 04.24	105526.2 - FUEL - ENGINE 31	
WEX BANK	EFT	11.05.24	11/05/2024	11/05/2024	412.48	Marshall Fuel Card - 11.05.24	105426.0 - FUEL	
					<u>\$1,411.38</u>			
					<u>\$1,411.38</u>			
XEROX FINANCIAL SERVICES	5823	6331685	11/07/2024	11/07/2024	98.84	Aug/Sept 2024 Copier Lease & Copies Payment - B	101581.0 - GLEN CANYON SSD CLEA	
XEROX FINANCIAL SERVICES	5823	6331685	11/07/2024	11/07/2024	98.85	Aug/Sept 2024 Copier Lease & Copies Payment - B	104425.0 - EQUIPMENT - SUPPLIES	
					<u>\$193.69</u>			
					<u>\$193.69</u>			
ZIONS BANK	EFT	10312024	10/31/2024	10/31/2024	99.73	ANALYSIS FEE	104434.0 - BANK CHARGES	
					<u>\$99.73</u>			
					<u>\$52,527.24</u>			

Big Water Municipal Corporation
General Ledger - 10/23/2024 to 11/19/2024
Job Salaries and Benefits

Account			Description	Debit	Credit	Balance
Date	Code					
Mayor						
10 4111.0 - MAYOR SALARIES AND WAGES						\$2,200.00
10/27/2024	PR	Gross Pay		275.00		2,475.00
11/10/2024	PR	Gross Pay		275.00		2,750.00
				\$550.00		\$2,750.00
10 4113.0 - EMPLOYEE BENEFITS						\$168.32
10/27/2024	PR	Social Security Tax		17.05		185.37
10/27/2024	PR	Medicare Tax		3.99		189.36
11/10/2024	PR	Social Security Tax		17.05		206.41
11/10/2024	PR	Medicare Tax		3.99		210.40
				\$42.08		\$210.40
Mayor Total:				\$592.08	\$0.00	\$2,960.40
Admin						
10 4411.0 - SALARIES AND WAGES						\$20,798.36
10/27/2024	PR	Gross Pay		2,837.64		23,636.00
11/10/2024	PR	Gross Pay		2,666.50		26,302.50
				\$5,504.14		\$26,302.50
10 4413.0 - EMPLOYEE BENEFITS						\$1,608.91
10/27/2024	PR	Social Security Tax		175.93		1,784.84
10/27/2024	PR	Medicare Tax		41.14		1,825.98
11/10/2024	PR	Social Security Tax		165.33		1,991.31
11/10/2024	PR	Medicare Tax		38.67		2,029.98
				\$421.07		\$2,029.98
10 4415.0 - EMPLOYEE MEDICAL BENEFITS						\$6,466.96
10/31/2024	AP	INV: Nov. 2024 Joseph, Katie - Stipend		667.08		7,134.04
				\$667.08		\$7,134.04
Admin Total:				\$6,592.29	\$0.00	\$35,466.52
Police						
10 5411.0 - SALARIES - FULL TIME						\$22,683.58
10/27/2024	PR	Gross Pay		2,788.80		25,472.38
11/10/2024	PR	Gross Pay		2,919.53		28,391.91
				\$5,708.33		\$28,391.91
10 5413.0 - EMPLOYEE BENEFITS						\$1,812.76
10/27/2024	PR	Social Security Tax		172.91		1,985.67
10/27/2024	PR	Medicare Tax		40.44		2,026.11
11/10/2024	PR	Social Security Tax		181.01		2,207.12
11/10/2024	PR	Medicare Tax		42.33		2,249.45
				\$436.69		\$2,249.45
10 5415.0 - MED INSUR						\$7,958.00
Police Total:				\$6,145.02	\$0.00	\$38,599.36
Fire						
10 5511.0 - SALARIES AND WAGES						\$108,994.83
10/23/2024	NBPT	Receipt 17488: Robert Barnett - Payroll Adjustment			449.45	108,545.38
10/27/2024	PR	Gross Pay		13,031.52		121,576.90
10/28/2024	AP	INV: 10.28.2024 Barnett, Bonnie - 10 Shift Hours @ \$23/Hr		230.00		121,806.90
10/28/2024	AP	INV: 10.28.2024 Barnett, Bonnie - On Call pay 10.19.2024		50.00		121,856.90
11/10/2024	PR	Gross Pay		15,348.91		137,205.81
				\$28,660.43	(\$449.45)	\$137,205.81
10 5511.1 - TRANSPORT SALARIES AND WAGES						\$595.00
10 5513.0 - EMPLOYEE BENEFITS						\$19,551.41
10/27/2024	PR	Social Security Tax		807.95		20,359.36
10/27/2024	PR	Medicare Tax		188.97		20,548.33
10/31/2024	AP	INV: Nov. 2024 Barnett, Robert J - Employee Benefit Stipend		725.88		21,274.21
10/31/2024	AP	INV: Nov. 2024 Dyke, Jeremy - Employee Benefit Stipend		725.88		22,000.09
11/10/2024	PR	Social Security Tax		951.63		22,951.72
11/10/2024	PR	Medicare Tax		222.56		23,174.28
				\$3,622.87		\$23,174.28

**Big Water Municipal Corporation
General Ledger - 10/23/2024 to 11/19/2024
Job Salaries and Benefits**

Account		Description	Debit	Credit	Balance
Date	Code				
Fire (continued)					
Fire Total:			\$32,283.30	(\$449.45)	\$160,975.09
Building Dept					
10 5611.0 - SALARIES AND WAGES					\$4,014.00
11/18/2024	PR	Gross Pay	700.00		4,714.00
			\$700.00		\$4,714.00
10 5613.0 - EMPLOYEE BENEFITS					\$206.55
11/18/2024	PR	Social Security Tax	43.40		249.95
11/18/2024	PR	Medicare Tax	10.15		260.10
			\$53.55		\$260.10
Building Dept Total:			\$753.55	\$0.00	\$4,974.10
Streets					
10 6110.0 - Streets SALARIES & WAGES					\$2,200.00
10/27/2024	PR	Gross Pay	275.00		2,475.00
11/10/2024	PR	Gross Pay	275.00		2,750.00
			\$550.00		\$2,750.00
10 6113.0 - Streets BENEFITS					\$168.32
10/27/2024	PR	Social Security Tax	17.05		185.37
10/27/2024	PR	Medicare Tax	3.99		189.36
11/10/2024	PR	Social Security Tax	17.05		206.41
11/10/2024	PR	Medicare Tax	3.99		210.40
			\$42.08		\$210.40
Streets Total:			\$592.08	\$0.00	\$2,960.40
Parks and Rec					
10 6411.0 - SALARIES AND WAGES					\$2,170.00
10/25/2024	AP	INV: 10.25.2024 Stegall, Marvin - 10.21.24City Park Gen Maint and spray weeds 4 hrs	80.00		2,250.00
10/25/2024	AP	INV: 10.25.2024 Stegall, Marvin - 10.23.24 City Park Gen Maint and Irrigation 1 HR	20.00		2,270.00
10/25/2024	AP	INV: 10.25.2024 Stegall, Marvin - 10.24.24 City Park Gen Maint 4 HR	80.00		2,350.00
10/25/2024	AP	INV: 10.25.2024 Stegall, Marvin - 10.24.24 City Park Gen Maint and irrigation 4 HR	80.00		2,430.00
10/31/2024	AP	INV: 11.1.24 Stegall, Marvin - 10.26.24 City Park repairs and irrigation 3hrs	60.00		2,490.00
10/31/2024	AP	INV: 11.1.24 Stegall, Marvin - 10.26.24 City Park weed abatement/trees 3hrs	60.00		2,550.00
10/31/2024	AP	INV: 11.1.24 Stegall, Marvin - 10.31.24 City Park irrigation & general maintenance 4hrs	80.00		2,630.00
10/31/2024	AP	INV: 11.1.24 Stegall, Marvin - 10.31.24 City Park general maintenance 4hrs	80.00		2,710.00
11/4/2024	AP	INV: 11.04.24 Stegall, Marvin - 11.01.24 City Park general maintenance 3hrs (Marvin)	60.00		2,770.00
11/4/2024	AP	INV: 11.04.24 Stegall, Marvin - 11.01.24 City Park general maintenance 3hrs (Joanne)	60.00		2,830.00
11/4/2024	AP	INV: 11.04.24 Stegall, Marvin - 11.02.24 City Park irrigation & general maintenance 3hrs (Joanne)	60.00		2,890.00
11/4/2024	AP	INV: 11.04.24 Stegall, Marvin - 11.03.24 City Park irrigation & general maintenance 1hrs (Joanne)	20.00		2,910.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.5.24 Park gernal weeds and abatement-burn weeds Marvin 2hr	40.00		2,950.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.5.24 Park gernal weeds and abatement-burn weeds Joann 2hr	40.00		2,990.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.7.24 Park gernal weeds and abatement-burn weeds Joann 3hr	60.00		3,050.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.7.24 Park gernal weeds and abatement-burn weeds Marvin 3hr	60.00		3,110.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.10.24 Park gernal weeds and abatement-burn weeds Joann 4hr	80.00		3,190.00
11/12/2024	AP	INV: 11.12.24 Stegall, Marvin - 11.10.24 Park gernal weeds and abatement-burn weeds Marvin 3hr	60.00		3,250.00
			\$1,080.00		\$3,250.00
Parks and Rec Total:			\$1,080.00	\$0.00	\$3,250.00
Report Total:			\$48,038.32	(\$449.45)	\$249,185.87