

**BIG WATER
TOWN
COUNCIL
MEETING
AGENDA &
PACKET**

WEDNESDAY - SEPTEMBER 17, 2025

**BIG WATER MUNICIPAL
TOWN COUNCIL
REGULAR MEETING**

AGENDA

**Wednesday September 17, 2025
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session
7:00pm Public Hearing
7:01pm Public Hearing
7:00pm Meeting**

WORK SESSION

CALL TO ORDER—

1. ROLL CALL- Council Members in Attendance: Mayor- | Council Members- | Absent-

2. DISCUSSION ON AGENDA ITEMS—

3. ADJOURN—

PUBLIC HEARINGS

- 1. Public Hearing #1 @ 7:00pm – Open budget to add funds to 2025-2026 FY Budget: \$14,428 for the visitors staffing position—**
- 2. Public Hearing #2 @ 7:01pm – Amending the Pay Scale for Big Water to add a pay range and positions for Big Water Visitor Center Operations Lead Host and Big Water Visitor Center Operations Host/Lead Host—**

MEETING

CALL TO ORDER—

1. ROLL CALL—Council Members in Attendance: Mayor- | Council Members- | Absent-

2. PLEDGE OF ALLEGIANCE— Mayor leads Pledge of Allegiance

3. STATEMENT OF CONFLICT—

4. APPROVAL OF AUGUST MEETING MINUTES—

5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS—

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

**BIG WATER MUNICIPAL
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- **Planning & Zoning Administrator; Denise Wood:**
- **Treasurer:**

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

8. OLD BUSINESS - NONE

9. NEW BUSINESS

- a) **Discussion and Possible Action on Visitor Center Lead Host Position Hours —**
- b) **Discussion and Possible Action on Adopting Ordinance 14-2025 Creating a Part Time Visitor Center Lead Host and a Host Position—**
- c) **Discussion and Possible Action on Adopting Resolution 2025-20 to Amend the FY 2025-2026 Budget to Appropriate Funds for Visitor Center Staff Wages—**
- d) **Discussion and Possible Action on Implementing the Utah Revenue Recovery Program—**
- e) **Discussion and Possible Action on Signing MOU's with the State of Utah Division of Finance & the Utah Association of Counties Utah Revenue Recovery Program (URRP)—**
- f) **Discussion and Possible Action on Annexation & Expansion of Town Boundaries—**
- g) **Discussion and Possible Action on Posting a Sealed Bid and Determining a Starting Bid Amount for the Decommissioned Fire Department Quick Response 1999 GMC Suburban Truck—**
- h) **Discussion and Possible Action on Approving the 2026 Fraud Risk Assessment—**
- i) **Discussion and Possible Action on Big Water Projects & Priority List—**

10. FINANCIAL REPORTS AND CHECK REGISTER—

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

12. RETURN TO REGULAR MEETING—

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

13. ADJOURNMENT—



PUBLIC NOTICE

Big Water Municipal Town Council

Notice of Public Hearing

Notice is hereby given that on Wednesday, September 17, 2025, 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:

- Open budget to add funds to 2025-2026 FY Budget**
- Add \$14,428 to the 2025-2026 FY budget for the visitors staffing position**

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.

PUBLIC NOTICE

Big Water Municipal Town Council

Notice of Public Hearing

Notice is hereby given that on Wednesday,
September 17, 2025, 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:

- Amending the Pay Scale for Big Water to add a pay range and
positions for Big Water Visitor Center Operations Lead Host and
Big Water Visitor Center Operations Host

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
MINUTES**

**Wednesday August 20, 2025
60 N Aaron Burr, Big Water, Utah 84741
6:30pm Work Session
7:00pm Public Hearing
7:00pm Meeting**

WORK SESSION

CALL TO ORDER— 6:45pm

1. ROLL CALL- Council Members in Attendance: Mayor- David Schmuker | Council Members- Jim Lybarger, Luke McConville, Jennie Lassen, Jim Loyd

2. DISCUSSION ON AGENDA ITEMS— Discussion on the BLM visitor center, how the Town would be able to create the position, what that would look like, what hours and how this would continue to look down the road. The concern of what would happen down the road if the county didn't continue to contribute. Discussion on creating seasonal/part-time positions to reopen the Visitor Center. County paying \$15.26/hr for up to 29 hours weekly. Proposal to supplement with town resort tax funds to increase pay to \$18/hr for a lead host position. Concerns raised about unemployment liabilities, separation of hours, and sustainability if county withdraws support. Estimated town contribution: \$14,000 annually.

3. ADJOURN— 7:07pm

PUBLIC HEARINGS

Public Hearing #1 @ 7:00pm – Open budget to add funds to 2025-2026 FY Budget to appropriate \$6,860 from public safety funds remaining from the previous fiscal year to cover purchases and expenditures in association with the new marshal truck and additional work hours— Open 7:07pm
Adding funds to the budget, money that was appropriated last in last year's budget to cover expenses associated with the new marshal truck, but the expenses have spilled into the current FY budget so we just need to add that money to this year's budget.
No discussion from the public. Closed at 7:08pm

MEETING

CALL TO ORDER— 7:08pm

1. ROLL CALL—Council Members in Attendance: Mayor- David Schmuker | Council Members- Jim Lybarger, Luke McConville, Jennie Lassen, Jim Loyd |

2. PLEDGE OF ALLEGIANCE— Mayor leads Pledge of Allegiance

3. STATEMENT OF CONFLICT— None

4. APPROVAL OF JULY MEETING MINUTES— Motion made to adopt by Jennie Lassen, Second McConville, All aye. Motion passed.

5. MAYOR, COUNCIL, AND DEPARTMENT REPORTS—

**BIG WATER MUNICIPAL
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MINUTES**

- **Mayor:** I am busy as a Mayor always. I'm on the Kane County Water Conservancy Board among other boards. Mike Noelle asked me to be on a board as a representative. It's a board that's over the watershed. It takes in all of the Colorado River basin on our side in the southern part of the state. I was on the economic board, but my time is now up. We got to help out on the equestrian club arena; we were also able to help Ray Rankin's RV park get that curb & gutter in. I am also working on getting some money to widen the cattle guards on the roads to Under Canvas and the road to the side-by-side business.
- **Council:**
 - **GCSSD; Jennie Lassen:**
 - **Parks & Recreation; Jennie Lassen:** The recreation board is working on some fall events. Possibly inviting residents to come down to the lake. One of the board members does some climbing for Under Canvas and is thinking about doing a climbing clinic in October for residents. The dance and yoga is still happening as well as the senior games on Wednesday. Different ideas was thrown around.
 - **Planning & Zoning; Jim Lybarger:** No report
 - **Public Safety; Luke McConville:**
- **Fire Chief:** Mayor, this will be our last meeting with Chief Barnett, he's done a lot here in this town while he's been here. I want to thank you for everything you've done. I also want to thank you for helping us find a new Chief to take your place. Rob's department report- Regarding the issue of transports, the Kanab Hospital is calling us first for the transports out of Kanab. There was an appeal for the AZ license, we are working on that to get figured out.
- **Marshal:** Sometime last week it came to my attention last week that some people don't know, so I want to give a shout out to Alan Alldridge. He does a lot of looking out for Big Water. Chris and I are running around with \$3500 radios in our vehicles because of Alan. Chris is working out great.
- **Planning & Zoning Administrator; Denise Wood:** We don't have any new building permits. There are a couple up and coming for accessory dwelling buildings. I have been working with Roger Carter, our LAA.
- **Treasurer:** Our audit is scheduled September 2nd. We finished out the FY year with money left in the budget that we can appropriate.
- **7. CITIZEN COMMENTS - Citizens are given a reasonable amount of time to comment—**
Subject: Visitor Center-- Lou Brisbin- Who is maintaining the bathrooms at the visitor center?
Mayor Schmuker- Ezekiel and I continue to open the bathrooms at the visitors center 3 days a week when the BLM ranger is not on duty.

Russ Johnson- Back when those bathrooms used to be open, I used to use that place to stick homeless vagrants in there.

Jennie Lassen- That was originally a UDOT project for a rest stop, they put money into it, they put the picnic tables and the bathrooms.

**BIG WATER MUNICIPAL
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Jim Lybarger- I went out on a ride along with Russ. It was about a 7-hour ride along, he reacted impressively, we pulled over about 5 cars and a situation came up and he did a great job.

8. OLD BUSINESS

- a) **Discussion and Possible Action on the future of the Big Water (BLM) Visitor Center; Job Creation Posting/Staffing; Contributions Etc.**— Jennie motions that we amend the pay scale and add the Big Water Visitor Center host and the Big Water Visitor Center lead host with the \$15-\$20 an hour for the host and the \$18-\$22 for the lead host for the temporary, seasonal positions that would be 11 hours per week to supplement what the county has paid for with no benefits, no vacation time, insurance, and all of that. Luke seconds, all aye. Motion passed.
- b) **Discussion and Possible Action on Adopting Ordinance 12-2025 Domestic Livestock Governance (Public Hearing Held at the Regular Planning & Zoning Meeting Monday July 7, 2025)**— Jennie Lassen-Who would approve this exemption? P&Z Board Representative Nicole Wood- As long as it is permitted use under the exemption just letting the office know would be sufficient and if/when a complaint is made the P&Z administrator could address it. Discussion about amendments. Jennie Lassen motioned made to adopt ord. 12-2025 as its written with the addition of the temporary exemptions (presented to council) and removing the word granted and replace with permitted, Lybarger seconds, all aye. Motion passed.

9. NEW BUSINESS

- a) **Discussion and Possible Action on Adopting Resolution 2025-18 Adding Funds to the FY Budget 2025-2026**— Motion made by Luke, Lybarger seconds, all aye. Motion passed.
- b) **Discussion and Possible Action on Adopting Resolution 2025-17 Appointing Jack Brisbin to Planning and Zoning (sole applicant)**— Motion made by Lassen, seconded by Luke, all aye. Motion passed.
- c) **Discussion and Possible Action on Adopting Resolution 2025-19 Appointing Cameron Westenskow as the Big Water Fire & Rescue Fire Chief** — Motion made by Lybarger, seconded Loyd, all aye. Motion passed.

10. FINANCIAL REPORTS— Motion made to approve financials by Jennie Lassen, seconded Loyd, all aye.

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

12. RETURN TO REGULAR MEETING—

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

13. ADJOURNMENT— 7:51pm Lybarger motions to adjourn, Luke seconds.



September 17th, 2025

Mayor and Town Council,

I apologize for not being able to attend this town council meeting due to mandatory training in Kanab this evening. I am excited to be working with each of you as we serve the community of Big Water. As you are aware Chief Barnett has recently retired and I have been appointed as his replacement. Here is a brief update as to events in the last couple of months and a few upcoming events.

- Structure Fire at 4735 W Eve Ave in Churchwell. There is an ongoing investigation and we are still waiting to hear from the Utah State Fire Marshal's Office and Kane County Sheriff's Office in regards to the investigation.
- Two traumatic injury calls since the beginning of September. Both calls were handled at a high level and have had positive patient outcomes.
- We are participating in the County Wide Fire Feasibility study and had a great meeting with Robert Finn on 9/16/25.
- Training at the new RV Park pool. We are very grateful to the Rankin's for allowing us to come spend an evening training on still water rescue techniques at their facility.
- October 15, 2025 there will be the Second Annual First Responders Appreciation BBQ hosted by the Lybarger family here at the station. All are invited to attend. We appreciate the support from our community.

Again, thank you for the opportunity to serve. I look forward to the great things this department will accomplish.

Sincerely,

Cameron Westenskow
Fire Chief/Paramedic
Big Water Fire Department

September 2025

In August the Big Water Marshal's Department had 24 cases and so far in 8 in September. We currently have 6 open and active cases. Feel free to ask any questions that you would like to ask. Just FYI there is a lot of misinformation on the internet right now about the Charlie Kirk shooting.

--

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

ORDINANCE NO. 14-2025

AN ORDINANCE OF THE TOWN OF BIG WATER, UTAH, CREATING A PART-TIME POSITION FOR BIG WATER VISITOR CENTER OPERATIONS LEAD HOST AND A PART-TIME POSITION FOR BIG WATER VISITOR CENTER HOST

WHEREAS, the Town of Big Water recognizes the importance of the Big Water Visitor Center in promoting tourism, providing community services, and supporting the local economy; and

WHEREAS, the Town Council desires to ensure adequate staffing for individuals employed in Visitor Center operations; and

WHEREAS, Kane County currently provides compensation for Visitor Center staff for regular operations; and

WHEREAS, the Town of Big Water finds it necessary to provide additional support to retain qualified staff and ensure operational stability; and

WHEREAS, the Town also finds it necessary to assign additional duties or special projects to the same position;

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

Section 1. Creation of Positions

A. A part-time position titled “Big Water Visitor Center Operations Lead” is hereby created.

B. A part-time position titled “Big Water Visitor Center Host” is hereby created.

Duties include but are not limited to:

1. Performing visitor assistance, tourism promotion, and related customer service in coordination with the Visitor Center operations.
2. Carrying out special projects or other assignments from the Town, which may include special events, research, administrative support, outreach, and other responsibilities which may be outside regular Visitor Center operations.

Section 2. Employment Classification

The position is designated as part-time and non-benefited, subject to applicable federal and state labor laws.

Section 3. Administration

The Town Clerk or other designated official shall oversee the administration and payroll for this position in accordance with applicable laws.

Section 4. Funding

Funding for this position shall be appropriated annually by the Town Council in the municipal budget.

Section 5. Compensation

Big Water Visitor Center Host	\$15.00-\$20.00 Per Hour (Special considerations negotiable on a case by case basis)
Big Water Visitor Center Lead Host	\$18.00-\$22.00 Per Hour (Special considerations negotiable on a case by case basis)

Section 5. Effective Date

This ordinance shall take effect immediately upon passage and posting as required by law.

PASSED AND ADOPTED by the Town Council of the Town of Big Water, Utah, this ____ day of _____, 2025, by the following votes:

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

RESOLUTION NO. 2025-20

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF BIG WATER, UTAH,
AMENDING THE FISCAL YEAR 2025-2026 BUDGET TO APPROPRIATE FUNDS FOR
VISITOR CENTER STAFF WAGES**

WHEREAS, the Town Council of the Town of Big Water, Utah, has determined that the Big Water Visitor Center provides significant benefits to the community and local economy; and

WHEREAS, the Town Council has adopted Ordinance No. 2025-14, creating a position for staffing Visitor Center operations and special projects/extra duties; and

WHEREAS, the Town Council desires to amend the Fiscal Year 2025 budget to provide the necessary funding for these wages;

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

Section 1 – Budget Amendment

The Fiscal Year 2025 budget is hereby amended to appropriate the following amounts for Visitor Center staffing wages: Total Appropriation: \$14,428

Section 2 – Funding Source

The above appropriation shall be funded from the General Fund, Community Resort Tax Account, or other available revenues as determined by the Treasurer and approved by the Council.

Section 3 – Administration

The Treasurer is authorized to make all necessary budget entries and transfers to reflect this amendment and to ensure proper accounting.

Section 4 – Effective Date

This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Town Council of the Town of Big Water, Utah, this ____ day of _____, 2025 by the following votes:

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

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110.0 PROPERTY TAXES - CURRENT	192,399.17	0.00	2,265.82	185,000.00	1.22%
3120.0 PROPERTY TAXES - DELINQUENT	26,155.45	0.00	2,726.17	17,000.00	16.04%
3130.0 GENERAL SALES AND USE TAXES	232,627.01	0.00	25,889.14	138,000.00	18.76%
3140.0 TRANSIENT ROOM TAXES	0.00	0.00	11,518.04	50,000.00	23.04%
3150.0 COMMUNITY RESORT TAXES	0.00	0.00	139.94	0.00	0.00%
3170.0 FEE-IN-LIEU OF PROP TAXES	16,295.55	0.00	2,620.35	16,000.00	16.38%
Total Taxes	467,477.18	0.00	45,159.46	406,000.00	11.12%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	9,125.00	0.00	0.00	9,000.00	0.00%
3220.0 NON-BUSINESS LICENSES & PERMIT	1,412.25	0.00	750.00	2,000.00	37.50%
3221.0 BUILDING PERMITS	23,915.23	0.00	933.28	10,000.00	9.33%
3225.0 ANIMAL LICENSES	10.00	0.00	0.00	0.00	0.00%
Total Licenses and permits	34,462.48	0.00	1,683.28	21,000.00	8.02%
Intergovernmental revenue					
3340.0 STATE GRANTS	43,200.00	0.00	0.00	0.00	0.00%
3355.0 GRANT REVENUE	4,456.41	0.00	0.00	4,000.00	0.00%
3355.5 FIRE STATE GRANT REVENUE	9,963.32	0.00	0.00	0.00	0.00%
3356.0 CLASS C ROAD FUND ALLOTMENT	96,784.89	0.00	0.00	70,000.00	0.00%
Total Intergovernmental revenue	154,404.62	0.00	0.00	74,000.00	0.00%
Charges for Fire Services					
3361.0 CLID CONTRACT	132,254.56	0.00	33,500.00	135,000.00	24.81%
3362 FIRE DEPARTMENT REVENUE	259,600.00	0.00	63,350.00	352,500.00	17.97%
3363 WILD LAND REVENUE	3,803.60	0.00	0.00	1,000.00	0.00%
Total Charges for Fire Services	395,658.16	0.00	96,850.00	488,500.00	19.83%
Charges for services					
3419.0 GENERAL GOV'T - POST OFFICE	17,648.04	0.00	4,412.01	18,000.00	24.51%
Total Charges for services	17,648.04	0.00	4,412.01	18,000.00	24.51%
Fines and forfeitures					
3520.0 COURT FEE	2,134.55	0.00	492.57	2,000.00	24.63%
Total Fines and forfeitures	2,134.55	0.00	492.57	2,000.00	24.63%
Interest					
3610.0 INTEREST EARNINGS	39,566.40	0.00	6,376.08	30,000.00	21.25%
Total Interest	39,566.40	0.00	6,376.08	30,000.00	21.25%
Miscellaneous revenue					
3630.0 VOLUNTARY FIRE CONTRIBUTION	10,000.00	0.00	0.00	0.00	0.00%
3690.0 MISCELLANEOUS REVENUE	1,263.89	0.00	0.00	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	12,263.89	0.00	0.00	500.00	0.00%
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:	1,163,615.32	0.00	154,973.40	1,108,731.00	13.98%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	7,141.00	0.00	1,650.00	7,150.00	23.08%
4113.0 EMPLOYEE BENEFITS	547.04	0.00	126.24	675.00	18.70%
4123.0 TRAVEL	0.00	0.00	59.76	150.00	39.84%
Total Council	7,688.04	0.00	1,836.00	7,975.00	23.02%
Court					
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,500.00	0.00%
4230.5 ATTORNEY	0.00	0.00	10,000.00	10,000.00	100.00%
Total Court	0.00	0.00	10,000.00	11,500.00	86.96%
Administration					
4411.0 SALARIES AND WAGES	65,948.52	0.00	16,900.54	72,200.00	23.41%
4413.0 EMPLOYEE BENEFITS	5,076.97	0.00	1,292.86	6,000.00	21.55%

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Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4415.0 EMPLOYEE MEDICAL BENEFITS	24,662.32	0.00	6,929.46	25,963.00	26.69%
4418.0 EMPLOYEE RETIREMENT	10,017.66	0.00	2,398.19	12,477.00	19.22%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	2,954.21	0.00	221.67	3,100.00	7.15%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%
4423.0 TRAVEL	4,272.39	0.00	366.63	6,500.00	5.64%
4424.0 OFFICE EXPENSE & SUPPLIES	7,742.99	0.00	1,755.61	6,500.00	27.01%
4424.5 TOWN WEBSITE	2,975.33	0.00	0.00	4,300.00	0.00%
4425.0 EQUIPMENT - SUPPLIES & MAINT	1,979.59	0.00	767.91	2,000.00	38.40%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	8,070.62	0.00	400.00	4,000.00	10.00%
4428.0 UTILITIES	2,900.41	0.00	540.57	3,000.00	18.02%
4429.0 TELEPHONE	1,064.29	0.00	199.73	1,000.00	19.97%
4430.0 LAWSUIT	0.00	0.00	0.00	3,000.00	0.00%
4430.5 ATTORNEY	3,050.37	0.00	600.00	5,000.00	12.00%
4431.0 ENGINEERING	9,570.80	0.00	0.00	10,000.00	0.00%
4431.5 AUDIT	4,195.00	0.00	0.00	5,000.00	0.00%
4433.0 EDUCATION & TRAINING	1,000.22	0.00	200.00	3,000.00	6.67%
4434.0 BANK CHARGES	3,339.41	0.00	456.25	4,000.00	11.41%
4435.0 POSTAL CONTRACT	36,958.77	0.00	9,281.39	34,000.00	27.30%
4451.0 INSURANCE AND SURETY BONDS	7,043.07	0.00	1,963.85	10,000.00	19.64%
4452.0 EVENT EXPENDITURES	538.83	0.00	0.00	2,000.00	0.00%
4461.0 MISCELLANEOUS	781.81	0.00	100.00	11,500.00	0.87%
Total Administration	204,143.58	0.00	44,374.66	235,040.00	18.88%
Non-Departmental					
4920.0 TOWN CLEAN-UP	156.96	0.00	0.00	2,200.00	0.00%
4939.0 ELECTIONS	0.00	0.00	0.00	3,500.00	0.00%
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	18,629.03	0.00	0.00	5,700.00	0.00%
Total General government	230,460.65	0.00	56,210.66	260,215.00	21.60%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	72,989.00	0.00	19,077.58	75,544.00	25.25%
5412.0 SALARIES - PART TIME	8,880.00	0.00	5,241.00	24,860.00	21.08%
5413.0 EMPLOYEE BENEFITS	6,340.44	0.00	1,842.04	6,600.00	27.91%
5415.0 MED INSUR	23,874.00	0.00	6,309.54	26,000.00	24.27%
5418.0 EMPLOYEE RETIREMENT	20,824.72	0.00	5,203.02	22,000.00	23.65%
5424.0 OFFICE EXPENSE & SUPPLIES	3,651.55	0.00	78.76	500.00	15.75%
5425.0 EQUIPMENT - SUPPLIES & MAINT	18,723.37	0.00	8,844.19	15,100.00	58.57%
5425.5 GRANT EXPENDITURES	4,456.40	0.00	0.00	4,000.00	0.00%
5426.0 FUEL	6,021.37	0.00	1,342.37	6,000.00	22.37%
5428.0 UTILITIES	689.34	0.00	160.06	1,000.00	16.01%
5429.0 TELEPHONE	709.12	0.00	176.57	2,000.00	8.83%
5433.0 EDUCATION & TRAINING	990.00	0.00	0.00	1,000.00	0.00%
5451.0 INSURANCE AND SURETY BONDS	703.20	0.00	3,684.47	800.00	460.56%
5461.0 MISCELLANEOUS	50.00	0.00	184.11	200.00	92.06%
Total Police	168,902.51	0.00	52,143.71	185,604.00	28.09%
Fire					
5511.0 SALARIES AND WAGES	351,146.64	0.00	90,055.49	357,489.00	25.19%
5511.1 TRANSPORT SALARIES AND WAGES	595.00	0.00	0.00	0.00	0.00%
5513.0 EMPLOYEE BENEFITS	53,492.08	0.00	6,674.52	48,000.00	13.91%
5514.0 MEDICAL BENEFITS	0.00	0.00	13,026.78	0.00	0.00%
5515.0 EMPLOYEE RETIREMENT	31,269.08	0.00	9,138.36	30,000.00	30.46%
5523.0 STATION MAINTANCE AND REPAIR	14,192.09	0.00	350.17	5,000.00	7.00%
5524.0 OFFICE EXPENSE & SUPPLIES	9,290.52	0.00	142.16	8,500.00	1.67%
5524.1 UNIFORMS	3,570.82	0.00	620.01	5,000.00	12.40%
5525.0 EQUIPMENT - SUPPLIES & MAINT	15,628.82	0.00	343.47	10,000.00	3.43%
5525.1 MAINTENANCE - E31	702.33	0.00	0.00	3,000.00	0.00%
5525.15 MAINTENANCE - E32	6,899.23	0.00	139.20	3,000.00	4.64%
5525.2 MAINTENANCE - R31	1,351.74	0.00	0.00	4,000.00	0.00%
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	689.93	0.00	0.00	1,000.00	0.00%
5525.7 MAINTENANCE - CH30	3,049.70	0.00	1,392.00	2,000.00	69.60%
5526.1 FUEL - Brush Truck	188.07	0.00	20.98	500.00	4.20%
5526.2 FUEL - ENGINE 31	2,771.20	0.00	131.89	1,500.00	8.79%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5526.3 FUEL - ENGINE 32	97.78	0.00	63.80	1,500.00	4.25%
5526.31 FUEL - R31	530.79	0.00	200.69	1,500.00	13.38%
5526.5 FUEL - CH30	5,153.03	0.00	395.44	4,000.00	9.89%
5527 EQUIPMENT - FIRE	210.00	0.00	0.00	0.00	0.00%
5527.1 EQUIPMENT - HAZMAT	(2,138.00)	0.00	0.00	0.00	0.00%
5528.0 UTILITIES	7,016.25	0.00	1,004.63	7,000.00	14.35%
5529.0 TELEPHONE	3,353.39	0.00	476.47	2,500.00	19.06%
5530.0 GRANT EXPENDITURES	9,963.32	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	3,713.94	0.00	250.00	4,000.00	6.25%
5533.1 EDUCATION & TRAINING SUPPLIES	1,243.27	0.00	696.99	1,000.00	69.70%
5534.0 TRAVEL EXPENSES	5,906.96	0.00	0.00	3,000.00	0.00%
5535.0 WILD LAND	1,805.31	0.00	0.00	1,000.00	0.00%
5536 ATTORNEY	1,810.00	0.00	0.00	1,000.00	0.00%
5537 PUBLIC RELATIONS	1,914.74	0.00	1,016.99	2,000.00	50.85%
5551.0 INSURANCE AND SURETY BONDS	17,726.04	0.00	15,451.15	20,000.00	77.26%
5561.0 MISCELLANEOUS	1,538.03	0.00	426.63	1,500.00	28.44%
5567.0 FIRE HOUSE LEASE PMT	11,240.00	0.00	0.00	11,120.00	0.00%
5568.0 FIRE TRUCK LEASE PMT	12,885.00	0.00	0.00	12,825.00	0.00%
Total Fire	578,911.80	0.00	142,096.99	552,934.00	25.70%
Building					
5611.0 SALARIES AND WAGES	11,280.40	0.00	1,936.00	11,000.00	17.60%
5613.0 EMPLOYEE BENEFITS	612.00	0.00	148.11	550.00	26.93%
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	11.48	500.00	2.30%
5633.0 EDUCATION & TRAINING	0.00	0.00	0.00	2,000.00	0.00%
Total Building	13,046.89	0.00	2,095.59	14,550.00	14.40%
Total Public safety	760,861.20	0.00	196,336.29	753,088.00	26.07%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	7,150.00	0.00	1,650.00	7,150.00	23.08%
6113.0 Streets BENEFITS	552.62	0.00	126.24	1,000.00	12.62%
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	0.00	80.80	26,000.00	0.31%
6140 Road Development	23,183.50	0.00	0.00	0.00	0.00%
6163.0 CLASS C ROAD PROGRAM	42,013.00	0.00	0.00	35,850.00	0.00%
Total Highways	96,379.37	0.00	1,857.04	70,000.00	2.65%
Total Highways and public improvements	96,379.37	0.00	1,857.04	70,000.00	2.65%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	4,600.00	0.00	1,550.00	6,000.00	25.83%
6412.0 VISITOR CENTER SALARIES AND WAGES	0.00	0.00	0.00	14,428.00	0.00%
6413.0 EMPLOYEE BENEFITS	0.00	0.00	39.78	0.00	0.00%
6425.0 EQUIPMENT - SUPPLIES & MAINT	373.10	0.00	0.00	800.00	0.00%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	1,107.13	0.00	157.25	700.00	22.46%
6428.0 UTILITIES	3,890.12	0.00	1,656.06	3,000.00	55.20%
6461.0 MISCELLANEOUS	23.54	0.00	0.00	500.00	0.00%
Total Parks & Recreation	9,993.89	0.00	3,403.09	25,428.00	13.38%
Total Parks, recreation, and public property	9,993.89	0.00	3,403.09	25,428.00	13.38%
Total Expenditures:	1,097,695.11	0.00	257,807.08	1,108,731.00	23.25%
Total Change In Net Position	65,920.21	0.00	(102,833.68)	0.00	0.00%

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

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Miscellaneous revenue					
3680 FIREHOUSE RECEIVABLE	11,240.00	0.00	0.00	0.00	0.00%
3685.0 FIRE TRUCK RECEIVABLE	12,885.00	0.00	0.00	0.00	0.00%
Total Miscellaneous revenue	24,125.00	0.00	0.00	0.00	0.00%
Total Revenue:	24,125.00	0.00	0.00	0.00	0.00%
Expenditures:					
Debt service					
4250 Firehouse Loan Principal	8,000.00	0.00	8,000.00	0.00	0.00%
4251 Firehouse Loan Interest	3,240.00	0.00	3,120.01	0.00	0.00%
4252 Fire Truck Loan Principal	12,000.00	0.00	0.00	0.00	0.00%
4253 Fire Truck Loan Interest	885.00	0.00	0.00	0.00	0.00%
Total Debt service	24,125.00	0.00	11,120.01	0.00	0.00%
Total Expenditures:	24,125.00	0.00	11,120.01	0.00	0.00%
Total Change In Net Position	0.00	0.00	(11,120.01)	0.00	0.00%

TAX INTERCEPT PROGRAM: A SMART SOLUTION FOR DEBT RECOVERY

The Tax Intercept Program is a streamlined, efficient way for local governments to collect debts owed by individuals. Whether it's overdue property taxes, traffic citations, school fees, or other debts, this program ensures that local governments can recover funds previously considered uncollectable.

WHY PARTICIPATE IN THE TAX INTERCEPT PROGRAM?

The program offers a proven, efficient method to collect outstanding debts, benefiting both local governments and taxpayers.

KEY BENEFITS FOR YOUR LOCAL GOVERNMENT

- **Easy Recovery:** Quickly and efficiently recover funds owed.
- **Uncollectable Debt Resolved:** Recoup debts that were previously written off.
- **Clean Records:** Keep financial records up-to-date and accurate.
- **Minimal Cost to Government:** The debtor pays a local collection assistance fee, supporting program operations.

HOW IT WORKS

1

Debt Submission

Participating local governments submit a file of debts that are at least 90 days in arrears to the Clearinghouse.

2

Master File Creation

The Clearinghouse compiles these debts into a master file and submits it to the Utah Division of Finance.

3

Pre-Intercept Notice

Debtors receive a courtesy letter encouraging them to resolve their debts before tax refunds are intercepted.

4

Tax Refund Interception

If unpaid, the tax refund is earmarked for the debt. A second letter informs the debtor of this action.

5

Debt Submission

After a 21-day waiting period, intercepted funds are sent to the local government, ensuring seamless debt recovery.

WHAT CAN BE COLLECTED?

Any debt eligible for collection can be processed through the Tax Intercept Program including:



Property Taxes



Judgements



Traffic Citations



School Fees



Community Corrections Costs

PROVEN SUCCESS

- First implemented in Indiana, where **75+ entities** now use the program.
- In 2024, Fisher Utilities serving a population of 105,610 **collected nearly \$100,000.**
- Fort Wayne Utilities serving a population of 269,994 **collected more than \$30,000.**
- In 2023 alone, **half of all payments were made proactively after the pre-intercept** letter was sent, showing the program's effectiveness.
- Developed with expertise from the National Association of Counties and enhanced by Tyler Technologies.

JOIN THE PROGRAM TODAY

Local government organizations of all sizes can benefit from this reliable and effective program. With Utah's state law supporting tax refund intercepts, now is the perfect time to enhance your debt recovery efforts.

TAKE THE NEXT STEP

Contact **UTAH REVENUE RECOVERY** to learn how to participate and start collecting the funds your local government is owed.

Let the Tax Intercept Program work for you — ensuring your local government operates efficiently and effectively while recovering the money it deserves.



UtahRevenueRecovery.org

MEMORANDUM OF UNDERSTANDING

STATE OF UTAH DIVISION OF FINANCE

and

Big Water Municipal Corporation

1. **PARTIES:** The Parties to this Memorandum of Understanding (MoU) are: The Division of Finance of the State of Utah (herein after referred to as "Finance") and the Governing body of the Unit of Local Government of Big Water (hereinafter referred to as the "Participating Political Subdivision"). Participating Political Subdivision agrees that any local agency, as defined in Utah Code 63A-3-301 (4), acting on behalf of Participating Political Subdivision is also, by extension, subject to the terms agreed to by Participating Political Subdivision. Participating Political Subdivision agrees to be liable for ensuring any local agency acting on Participating Political Subdivision's behalf abides by the terms for which Participating Political Subdivision is liable in this Agreement. Participating Political Subdivision is liable for any action or inaction taken or failed to be taken by a Participating Political Subdivision's behalf. If Participating Political Subdivision contracts with a local agency to carry out certain aspects of this MoU, Participating Political Subdivision will identify the local agency in this agreement.
2. **PURPOSE:** This MoU established an agreement by which the Parties can work together to collect certain debts owed to Participating Political Subdivision.
3. **TERM:** This MoU will become effective the Date that all Parties have signed the MoU. The MoU will remain in effect until terminated by a 60-day advance written notice sent by any Party hereto to an individual of sufficient authority (i.e. manager, administrator, etc.) for the other Party.
4. **AUTHORITY:** Finance has statutory authority to levy state tax overpayments for Participating Political Subdivision under Utah Code 63-A-3-301, and Participating Political Subdivision has authority to assess taxes, fees, and other amounts under Title 11 of Utah Code. This MoU outlines the understanding between the Parties and is meant to comply with Utah law. In any apparent conflict between the Utah Code and this MoU, The Utah Code shall govern.
Each signor to this MoU hereby represents that he or she has sufficient knowledge, permission, and authority to enter into this agreement on behalf of his or her respective entity and to agree to each and every term herein.
5. **RELATIONSHIP:** There exists a service-provider / service-receiver relationship between Finance and Participating Political Subdivision.
6. **COLLECTION:**
 - a. **RECEIVABLES:** Participating Political Subdivision is solely responsible for the creation of accounts receivable and for establishing that accounts receivable meet the definitions and requirements set forth in Utah Code 63-A-3-301.
 - b. **SUBMISSION OF ACCOUNTS:** A full list of accounts receivable will be transmitted to Finance from Participating Political Subdivision via an interface program or method specified by Finance. The Participating Political Subdivision is responsible for the accuracy

of data submitted. Finance is responsible for ensuring that the account receivable information received from Participating Political Subdivision is maintained accurately.

- i. The Participating Political Subdivision will provide a list of one or more contact persons along with contact information to which requests for information or documentation may be made.
 - ii. Participating Political Subdivision will provide all required information requested by Finance via the transmission method referenced to above. This information is intended to be used by Finance to identify state tax refunds and to ley them.
 - iii. Inquiries by debtors which are beyond information provided to Finance will be referred to Participating Political Subdivision. Participating Political Subdivision may designate a person for such inquiries by providing contact information for that person to Finance in writing.
- c. **NO INDEMNIFICATION:** Both Parties are governmental entities under the Utah Governmental Immunity Act, Title 63G, Chapter 7, Utah Code Annotated. Consistent with the terms of the Governmental Immunity Act, it is mutually agreed that each Party is responsible and liable for its own wrongful or negligent acts which it commits or which are committed by its agents, officials, or employees. Neither Party waives any defense or limits of liability otherwise available under the Governmental Immunity Act.
- d. **MATCHING OF DEBTS:** Participating Political Subdivision is responsible for levying matched debts within system specified by Finance. Participating Political Subdivision agrees to regularly log into the system to check for matched debts. Participating Political Subdivision will wither garnish or release debts within twenty-one (21) calendar days of the match date. If Participating Political Subdivision fails to garnish or release matches within twenty-one (21) days, Finance may independently change the status of such matches.
- e. **FINANCE FEES:** Finance may add fees, costs, interest or other amounts to accounts when they are received from the Participating Political Subdivision, as allowed by Utah Code or the Utah Administrative Code. Finance may take its fees, costs, or other amounts added after an Account is set to Finance, out of amounts levied or payments received prior to remitting the remainder of the payment amount(s) or amount(s) due to Participating Political Subdivision.
- f. **MODIFIATION OF RECEIVABLES:** Participating Political Subdivision has the right to modify accounts. Participating Political Subdivision may recall or modify accounts receivable by changing the file submitted to Finance. Any information modified or removed from the file will be modified or removed within the system specified by Finance.
- g. **PAYMENTS TO PARTICIPATING POLITICAL SUBDIVISION:** Remittance will be made to Participating Political Subdivision and other payees by draft or electronic transfer. Remittance to Participating Political Subdivision will be done in a single draft or electronic transfer each business day. Monies collected do not accrue interest for the time from collection to remittance to Participating Political Subdivision.

7. **APPEALS:** Challenges to levied amounts must be defended by the Participating Political Subdivision in accordance with Utah Code and Administrative Rule R21-3. This obligation may not be delegated to a local agency or any other third party.
8. **REPORTING:** Finance will provide access to an online reporting tool for Participating Political Subdivision to keep track of the accounts sent to Finance. The system shall allow for reporting that shows outstanding account receivable, balances, matched accounts, and collected amounts.
9. **ISSUE RESOLUTION:** The Parties will be available to meet as needed to discuss any issues with the ongoing collection. Additionally, each Party will ensure that all other Parties have good contact information (name, email address, and phone number) of the primary contact for that party.
10. **DELEGATION:** The Participating Political Subdivision may delegate terms within this agreement to a local agency pursuant to Utah Code 63A-3-302(2). Participating Political Subdivision hereby acknowledges obligations and requirements set forth in Utah Code and within this agreement which cannot be delegated to a local agency. Any agreement made between the Participating Political Subdivision and a local agency is independent of this MoU.

Participating Political Subdivision hereby delegates the following local agency:

UTAH ASSOCIATION OF COUNTIES

PARTICIPATING LOCAL SUBDIVISION

Name of Governing Body of Unit of Local Government

Signature	Date
Printed Name	Title

DIVISION OF FINANCE – STATE OF UTAH

Signature	Date
Printed Name	Title

**MEMORANDUM OF UNDERSTANDING AND AGREEMENT
UTAH ASSOCIATION OF COUNTIES
UTAH REVENUE RECOVERY PROGRAM (URRP)**

This **MEMORANDUM OF UNDERSTANDING AND AGREEMENT** ("Agreement") is entered into this 17 day of September, 2025, by and between the **Governing Body of the Unit of Local Government** of Big Water Municipal Corporation (hereinafter referred to as the "**Participating Political Subdivision**") and the Utah Association of Counties ("UAC"). UAC, acting on behalf of the Participating Political Subdivision, serves as the **Utah Association of Counties Debt Offset Local Agency Clearinghouse** (hereinafter referred to as the "**Local Agency Clearinghouse**" or "**Clearinghouse**").

RECITAL

WHEREAS, Utah Code 63A-3-301, 302, 307, 310 (the "Code"), authorizes the Utah Division of Finance ("Division"), in conjunction with a non-profit entity ("Local Agency Clearinghouse") organized by Participating Political Subdivisions, to collect any eligible amount due to a Participating Political Subdivision through administrative offsets to satisfy, in whole or in part, a debt (as defined in the Code) owed to a Participating Political Subdivision; and

WHEREAS, the Code provides that eligible amounts due to a Participating Political Subdivision for collection are those:

- (1) Debts, as defined as an account receivable under statute, including any amount due as a result of judgement, citation, or administrative order, or for which materials or services have been provided but no payments have been provided; and
- (2) Are debts that have been unpaid to the Participating Political Subdivision for 90-days or more; and
- (3) An account receivable that is for a property tax imposed under Title 59, Chapter 2, Property Tax Act, only if the account receivable is three or more years delinquent.

WHEREAS, the Division's FINDER Incoming Debt Interface Developers Guide ("Guide") establishes the procedure by which a Participating Political Subdivision may interface with Utah's Debt Collection Offset Program; and

WHEREAS, Clearinghouse offers a debt offset program ("Program") that: (i) complies with the Division's secure data submission requirements for the offset of tax refunds under the Code and the Guide; (ii) acts as an agent on behalf of the Participating Political Subdivision with respect to the Division for purposes of the Code and the Guide; and (iii) submits Participating Political Subdivision debts for the offset of tax refunds with Division on behalf of Participating Political Subdivision pursuant to the Code and the Guide; and

WHEREAS, Participating Political Subdivision desires to enter into this Agreement with Clearinghouse in order to participate in the Program in order to increase the collection rate of debts owed to the Participating Political Subdivision; and

WHEREAS, Clearinghouse has agreed to submit debts on behalf of Participating Political Subdivision pursuant to the Program.

NOW THEREFORE, in consideration of the mutual covenants and agreements, terms and conditions contained herein, Participating Political Subdivision and Clearinghouse mutually agree as follows:

- I. **TERM/TERMINATION.** This Agreement shall become a legally binding agreement between Participating Political Subdivision and Clearinghouse with full legal force and effect upon mutual execution by Participating Political Subdivision and Clearinghouse. This Agreement shall remain and continue in full force and effect from year to year unless modified or terminated in writing by either party upon ninety (90) days written notice to the other party. Upon termination of this Agreement all sums due and owing from either party to the other shall remain a lawful obligation of the party and be due and payable. Clearinghouse will erase all Participating Political Subdivision data files from its debt offset system upon termination.
- II. **REPRESENTATIONS AND OBLIGATIONS OF PARTICIPATING POLITICAL SUBDIVISION**
 - a. Participating Political Subdivision hereby designates, appoints, and authorizes Clearinghouse to process delinquent debts to be submitted to the Division. For the purpose of the Program, "Delinquent Debt" means:
 - i. a single account or monetary obligation which is at least ten dollars (\$10.00) owed by a debtor to the Participating Political Subdivision; or
 - ii. any group of accounts or monetary obligations that, when combined, total at least ten dollars (\$10.00), owed by the same debtor to Participating Political Subdivision.
 - b. Participating Political Subdivision shall comply with any and all applicable provisions of the Code and Division prior to the submission of a debt to Clearinghouse for offset, including the submission of required application and/or forms to the Division.
 - c. Participating Political Subdivision shall, upon execution of this Agreement, file a participation form with Clearinghouse designating a debt offset coordinator and a debt offset contact. Such participation form shall be updated on an annual basis and at any time there is a change in the information provided thereon. Clearinghouse shall administratively provide participation forms, as needed, for use by Participating Political Subdivision. The debt offset coordinator shall be the designated local government employee authorized to receive notices and communication from Clearinghouse to ensure the requirements of this Agreement and the requirements of the Code and the Guide are met. The debt offset coordinator shall supply Clearinghouse with any and all information that in the opinion of the Clearinghouse is necessary for the proper implementation of this Agreement. The debt offset contact will receive all referrals from debtors.
 - d. Participating Political Subdivision shall use a file format specified by Clearinghouse to prepare debt files and adjustments to debt files the Participating Political Subdivision certifies to Clearinghouse are owed to Participating Political Subdivision and that desires to have Clearinghouse submit to Division. The Clearinghouse shall timely notify the Participating Political Subdivision of any changes to the file format and the Participating Political Subdivision covenants and agrees that it shall immediately implement any changes required by Clearinghouse. Clearinghouse will establish capability of date and time stamping submitted debt files for priority setting.

- e. Participating Political Subdivision shall transmit a debt file to Clearinghouse in a method and format acceptable to the Clearinghouse. The Participating Political Subdivision shall make every effort to submit a file the week of October 1st.
- f. Participating Political Subdivision shall, after debt file has been submitted to Clearinghouse, advise Clearinghouse of any debtor repayment or protest and instructions to delete or reduce a delinquent debt by submitting a new debt file. If Participating Political Subdivision accepts full or partial payment against a debt file that has been submitted to Clearinghouse and sufficient notice is not provided to Clearinghouse to make a timely change to debt file reflecting the payment, Participating Political Subdivision is responsible to refund any resulting fee that may be due to debtor. If Participating Political Subdivision erroneously submits a debt file or submits faulty records to the Clearinghouse, the Participating Political Subdivision is responsible for any fees charged the debtor by the Clearinghouse and Division.

III. REPRESENTATIONS AND OBLIGATIONS OF CLARINGHOUSE

- a. Clearinghouse shall, upon receipt of Participating Political Subdivision debt file, compile the information and submit the data to the Division.
- b. After Participating Political Subdivision submits file of delinquent records to Clearinghouse, Clearinghouse mails pre-intercept notice to debtor on Participating Political Subdivision's behalf.
- c. After debtors are selected for garnishment, Clearinghouse sends out 21-day notice of garnishment letter that meets Division requirements on Participating Political Subdivision's behalf.
- d. Clearinghouse shall make access to internet-based functionality available to Participating Political Subdivisions through which Participating Political Subdivision shall submit debt files.
- e. Clearinghouse shall provide a social security number look-up service to match each debtor as submitted by Participating Political Subdivision to the best of its ability. Participating Political Subdivision acknowledges that the accuracy of the social security number look up is directly linked to the accuracy provided by the agency's input records and the Clearinghouse's third-party look-up service.
- f. Clearinghouse shall provide Participating Political Subdivision an accounting of funds collected which will include the name of the debtor and the amount of the debt offset by debt unique identification number.
- g. Clearinghouse shall provide a telephone number for use by Participating Political Subdivision to receive technical support and provide information on the use of the Clearinghouse internet-based functionality and the processing of debts for submission to the Division. Technical support and information shall be available from 8:30 AM until 4:30 PM (Mountain Time), Monday through Friday, excluding holidays. Voicemail and e-mail access shall also be provided as part of the support/information response system.

IV. UNDERSTANDING OF PARTIES

- a. To recover the costs incurred by Clearinghouse for preparation, acquisition of social security numbers, and ensuring file compliance with Division requirements, a local collection assistance fee of thirty (\$30.00) is imposed by Participating Political Subdivision on each delinquent debt prior to submitting file to Clearinghouse. For any debts paid after the pre-intercept notice has been sent out and zeroed out from the file submission to the Division, the Participating Political Subdivision will be invoiced by the Clearinghouse for the local collection assistance fee during the following month. This fee will only be invoiced by the Clearinghouse for debts collected that exceed thirty dollars (\$30.00).
- b. For those debts that have not been settled prior to submittal to the Division, the Division will perform the offset against available refunds, and remit funds offset to the Clearinghouse. Clearinghouse will in turn remit funds to the Participating Political Subdivision less the local collection assistance fee of thirty dollars (\$30.00) on those offsets that exceed thirty dollars (\$30.00).
- c. When multiple claims among local Participating Political Subdivision are submitted for offset to Clearinghouse, the claims have priority based on the date and time each Participating Political Subdivision requested Clearinghouse to submit debts on its behalf. The date and time submissions of the debt file shall constitute the date and time to establish the priority. Clearinghouse shall use submission receipt date and time of original file for priority date and time of specified debt. Additions to a delinquent debt through accrued interest and/or penalties will not change the priority date. Any new delinquent debt for same local claimant agency will have a new submission date and time, including new debts for a previously submitted debtor.
- d. Existing submitted delinquent debts may be adjusted upwards for interest and fees and will retain their original priority order. A later new delinquent debt, even if from the same debtor shall be date stamped by Clearinghouse with the later submission date.
- e. In the event of partial payment of a delinquent debt, Participating Political Subdivision may continue to submit the balance of the debt, if ten dollars (\$10.00) or more, as a part of subsequent data files. If the delinquent debt is reduced to an amount of less than ten dollars (\$10.00), it may be combined with a future delinquent debt submission for the same debtor and will be treated as a part of the new delinquent debt for purposes of priority and imposition of the local collection assistance fee.
- f. Clearinghouse shall not accept a debt file that is not prepared as specified by Clearinghouse in compliance with Division requirements. Clearinghouse agrees to submit delinquent debts to the Division; provided, however Participating Political Subdivision is solely responsible for complying with the Code and Division requirements.
- g. Intercepted funds sent to the Clearinghouse will be distributed to Participating Political Subdivisions at direction of Clearinghouse. The local collection assistance fee will be deducted prior to funds being sent to the Participating Political Subdivisions. Participating Political Subdivision shall establish and maintain any necessary accounts to receive intercepted funds as directed by

Clearinghouse. Clearinghouse shall timely direct Participating Political Subdivisions to establish and maintain such necessary accounts.

V. COMPENSATION

- a. Clearinghouse shall receive as compensation for its services the thirty dollar (\$30.00) local collection assistance fee added to each delinquent debt. This local collection assistance fee is invoiced by the Clearinghouse to the Participating Political Subdivision the month following the debt and local collection assistance fee being collected by the Participating Political Subdivision. It will only be invoiced for those debts collected in excess of thirty dollars (\$30.00). For those debts that are submitted to the Division for intercept, the local collection assistance fee of thirty dollars (\$30.00) will only be collected upon a successful interception exceeding thirty dollars (\$30.00). "Successful Interception" occurs when the Division matches all or a portion of a debt submitted by Clearinghouse against a State tax refund or other State payment for interception and payment towards a delinquent debt owed to the Participating Political Subdivision.
- b. Participating Political Subdivision agrees that Clearinghouse shall retain the local collection assistance fee collected by it in the event Participating Political Subdivision is required, by statute or otherwise, to return to a debtor funds that have been offset by the Division.

VI. INDEMNIFICATION: REIMBURSEMENT: DISCLAIMER Participating Political Subdivision fully understands and warrants to Clearinghouse that by submission of any delinquent debt submitted to Clearinghouse for offset Participating Political Subdivision has complied with all of the provisions of this Agreement and all of the provisions of the Code and the Division that are required prior to submission of a debt for offset. Participating Political Subdivision shall hold Clearinghouse free and harmless and shall indemnify Clearinghouse against any and all damages, claims of action, injuries, actions, liability, or proceedings arising from the failure of Participating Political Subdivision to so perform. Participating Political Subdivision shall be responsible for the repayment of any sums received by it, including interest, penalties and court costs, to a debtor in the event a court of competent jurisdiction rules that said repayment is due to a debtor or debtors. Except as expressly stated in this Agreement, Clearinghouse disclaims any representations and warranties that might otherwise be implied in connection with this Agreement and Clearinghouse's services, including, without limitation, any implied warranties of merchantability, fitness for a particular purpose, date accuracy, system integration, and non-infringement.

VII. NOTICE. Any notice required to be given under this agreement shall be sent by certified or registered mail postage prepaid.

VIII. ASSIGNMENT: SUBCONTRACTING. This Agreement is not assignable by either party. To facilitate efficient administration of the Program, Clearinghouse may utilize the services of contractors in connection with Clearinghouse's obligations under this Agreement, provided that Clearinghouse shall remain responsible for any such contractor's acts omissions in connection with this Agreement as if such acts and omissions were conducted by Clearinghouse's own personnel.

IX. CONFIDENTIAL INFORMATION: OWNERSHIP RIGHTS.

- a. In the course of performance of this Agreement, the parties may find it necessary to disclose to the other party certain confidential information ("Confidential Information"). Confidential Information includes, but is not limited to, information relating to the parties' employees, trade secrets, customers, vendors, finances, operations, products, and other business information. Except as otherwise provided the law, the following terms apply to the Confidential Information: (i) the receiving party shall treat as confidential and use the same degree of care as it employs in the protection of its own similar confidential information, but in no event less than a reasonable degree of care; and, (ii) the receiving party will only use the information in connection with its business dealings with the disclosing party, and shall disclose information only to employees and contractors having a need to know and who agree to be bound by the terms of this Section, unless otherwise authorized in writing by the disclosing party. Information shall not be subject to these terms if: (i) it is in the public domain at the time of disclosure, or enters the public domain without breach of this Agreement; (ii) it is known to the receiving party prior to the disclosure, or it is independently developed by the receiving party; or (iii) it is obtained by receiving party in good faith from a third party not under obligation of secrecy to the disclosing party. Receiving party will be permitted to disclose that portion of Confidential Information which is the subject of a court or government agency order to disclose, provided the receiving party gives prompt notice to the disclosing party to allow the disclosing party to contest such order. The obligations set forth in this Section survive termination, rescission, non- renewal or expiration of this Agreement.
- b. All information, including but not limited to printed, written, oral or computer-formatted information, which Clearinghouse may gain access to during the course of the performance of this Agreement shall be the property of Participating Political Subdivision, shall be held in the strictest confidence, and shall be used solely for the business purposes that are the subject of this Agreement. Clearinghouse shall maintain confidentiality of such information not only during the course of the performance of this Agreement but following its termination.
- c. Participating Political Subdivision acknowledges that, as between the parties, Clearinghouse owns and retains title to all intellectual property rights embodied in, or practiced by, Clearinghouse in connection with the Program and the proprietary methods utilized by Clearinghouse in performance its service under this Agreement, and no licenses of such intellectual property rights to Participating Political Subdivision are granted or implied by this Agreement.

X. MISCELLANEOUS

- a. This Agreement represents the full of final understanding of the parties with respect to the subject matter described herein and supersedes any and all prior agreements or understandings, written or oral, express or implied. This Agreement may be modified or amended only by written statements and by both parties.
- b. The laws of the State of Utah shall govern the terms and conditions of this Agreement.
- c. Participating Political Subdivision shall enter into no other contract for similar tax return intercept services with any other entity so long as this Agreement remains in effect.

d. This Agreement is subject to appropriation.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the day and date first above written, all by authority of their respective governing bodies.

PARTICIPATING POLITICAL SUBDIVISION

Name of Governing Body of Unit of Local Government:

Signature

Printed Name

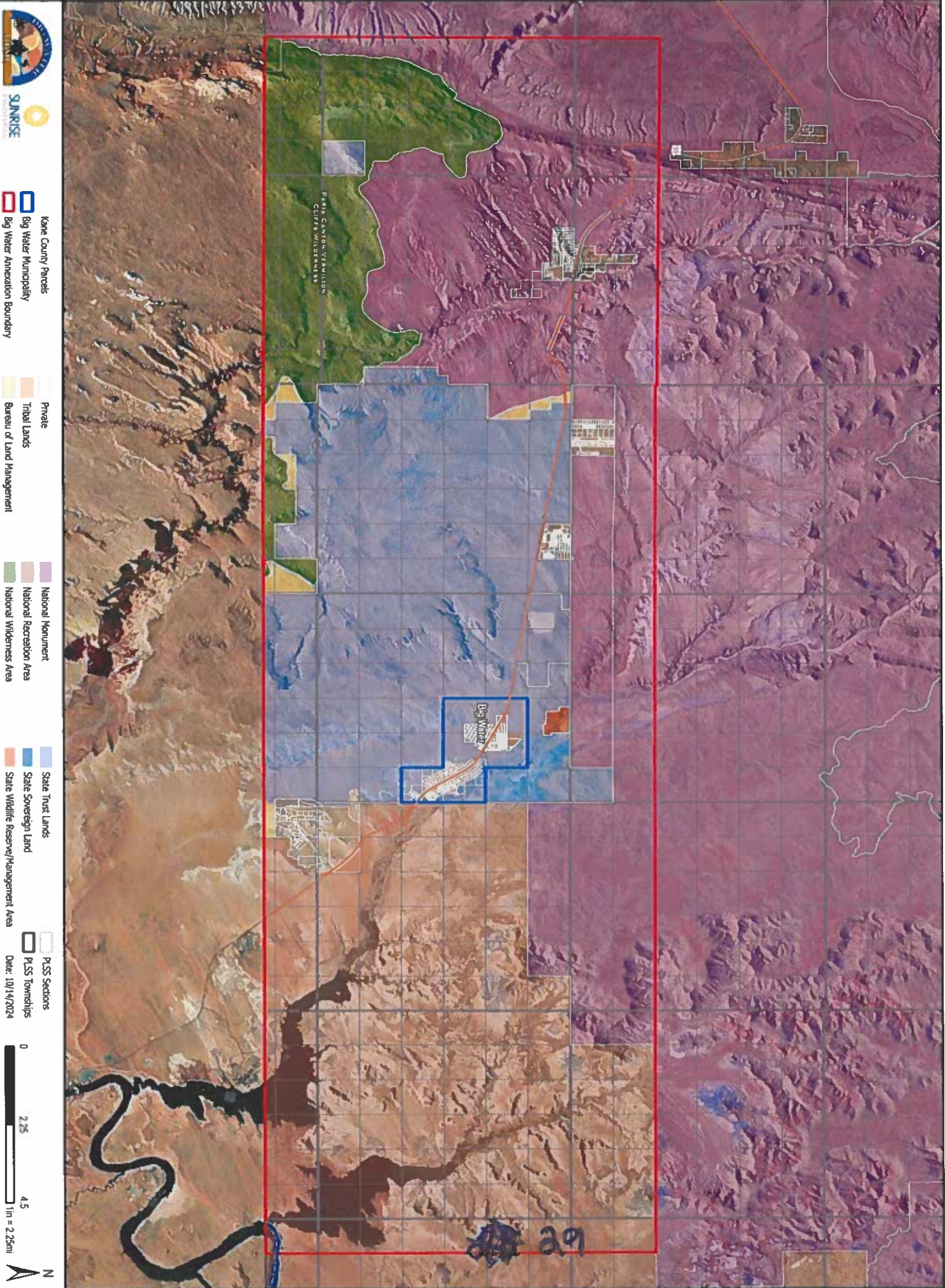
Title

LOCAL AGENCY CLEARINGHOUSE

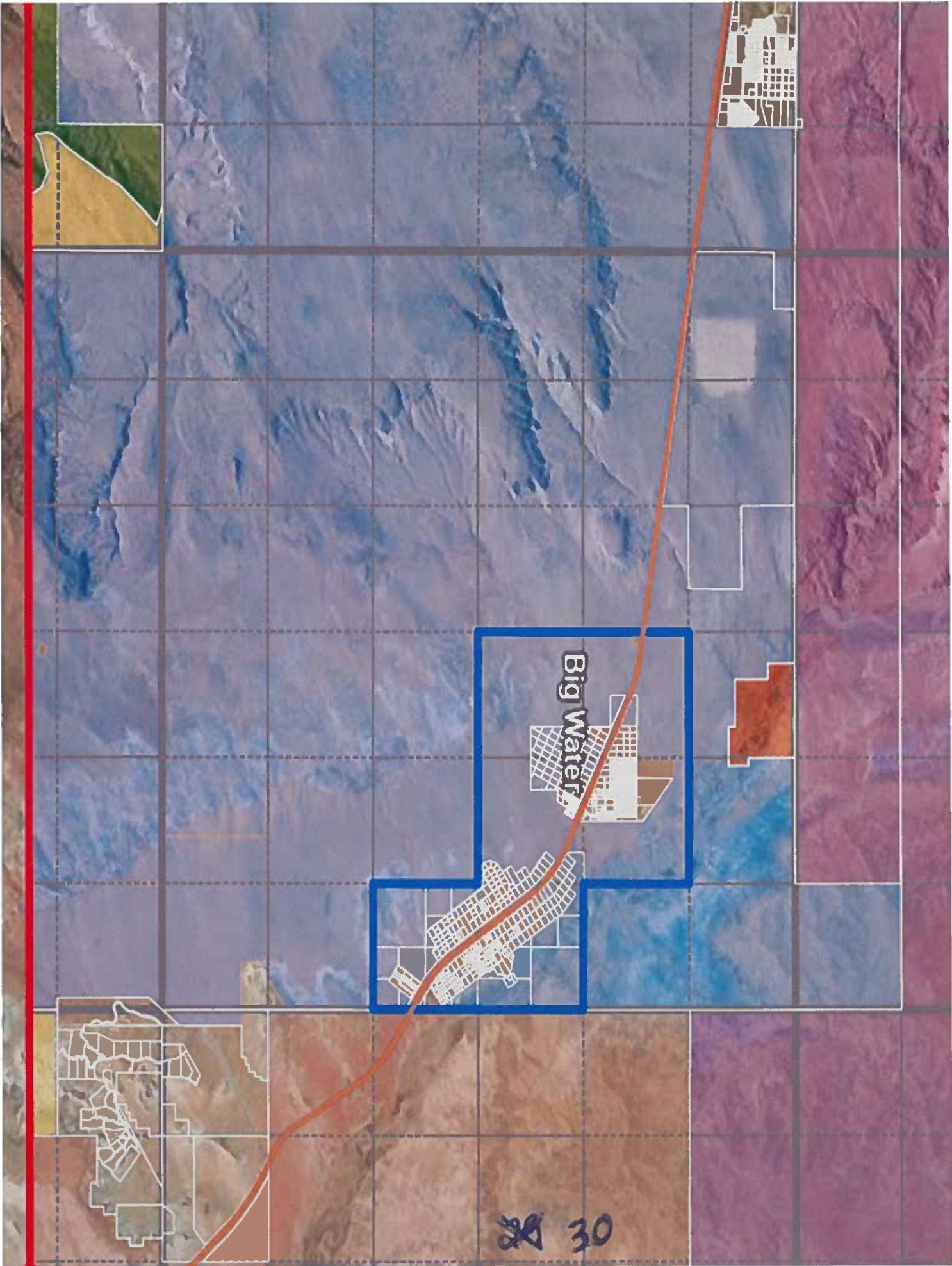
UTAH ASSOCIATION OF COUNTIES

Brandy Grace, CEO

Big Water Town Annexation Policy Plan Map



Annexation Map - to set boundaries for possible annexation of land into Town boundaries



NOTICE OF VEHICLE SALE

The Town of Big Water is offering a **1999 GMC Suburban** for sale through a sealed bid process. The truck is being **sold as-is**, and potential buyers are encouraged to inspect the vehicle prior to bidding. The following details apply to the sale:

Vehicle Information:

- **Make/Model/Body Style:** 1999 GMC K1500 Suburban – 4 Door Wagon
- **Mileage:** Approximately _____ miles
- **Condition:** Used, sold as-is; Repairs Needed
- **Inspection:** Available by appointment (Contact the Town Hall Office for details)435-675-3760

Bidding Information:

- **Minimum Bid:** \$_____
- **Bidding Opens:** _____, 2024
- **Bidding Closes:** _____, 2024, at **3:00 PM**
- **Bid Submission:** Bids must be submitted in sealed envelopes, clearly labeled with "Truck Sale Bid," with recipient's name and contact information and delivered to:
 - **Big Water Municipal Corporation**
 - **60 Aaron Burr, Big Water UT 84741**

Important Information:

- **Late Bids:** Any bids received after the closing date and time will not be considered.
- **Award:** The winning big will be awarded at the Town Council meeting _____, 2025. The Town reserves the right to reject any and all bids.
- **Payment and Possession:** The successful bidder will be required to submit full payment and remove the truck within 5 days of the award notice.

For more information or to schedule a vehicle inspection, please contact the Big Water Town Hall at **435-675-3760** or email kjoseph@bigwaterut.gov

PICTURE OF SUBURBAN HERE

30 31

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?	y	5
b. Procurement?	y	5
c. Ethical behavior?	y	5
d. Reporting fraud and abuse?	y	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?	y	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?	y	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: 9/16/2025

*CAO Name: David Schmucker *CFO Name: Katie Joseph

*CAO Signature: _____ *CFO Signature: Katie Joseph

*Required

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Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 09/11/2025
25.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110.0 PROPERTY TAXES - CURRENT	200.79	0.00	2,265.82	185,000.00	1.22%
3120.0 PROPERTY TAXES - DELINQUENT	411.07	0.00	2,726.17	17,000.00	16.04%
3130.0 GENERAL SALES AND USE TAXES	33,352.90	0.00	25,889.14	138,000.00	18.76%
3140.0 TRANSIENT ROOM TAXES	0.00	0.00	11,518.04	50,000.00	23.04%
3150.0 COMMUNITY RESORT TAXES	0.00	0.00	139.94	0.00	0.00%
3170.0 FEE-IN-LIEU OF PROP TAXES	3,691.21	0.00	2,620.35	16,000.00	16.38%
Total Taxes	37,655.97	0.00	45,159.46	406,000.00	11.12%
Licenses and permits					
3210.0 BUSINESS LICENSES & PERMITS	400.00	0.00	0.00	9,000.00	0.00%
3220.0 NON-BUSINESS LICENSES & PERMIT	0.00	0.00	750.00	2,000.00	37.50%
3221.0 BUILDING PERMITS	932.32	100.00	276.96	10,000.00	2.77%
3225.0 ANIMAL LICENSES	10.00	0.00	0.00	0.00	0.00%
Total Licenses and permits	1,342.32	100.00	1,026.96	21,000.00	4.89%
Intergovernmental revenue					
3340.0 STATE GRANTS	43,200.00	0.00	0.00	0.00	0.00%
3355.0 GRANT REVENUE	0.00	0.00	0.00	4,000.00	0.00%
3356.0 CLASS C ROAD FUND ALLOTMENT	0.00	0.00	0.00	70,000.00	0.00%
Total Intergovernmental revenue	43,200.00	0.00	0.00	74,000.00	0.00%
Charges for Fire Services					
3361.0 CLID CONTRACT	32,602.68	0.00	33,500.00	135,000.00	24.81%
3362 FIRE DEPARTMENT REVENUE	0.00	2,850.00	63,350.00	352,500.00	17.97%
3363 WILD LAND REVENUE	0.00	0.00	0.00	1,000.00	0.00%
Total Charges for Fire Services	32,602.68	2,850.00	96,850.00	488,500.00	19.83%
Charges for services					
3419.0 GENERAL GOV'T - POST OFFICE	4,412.01	1,470.67	4,412.01	18,000.00	24.51%
Total Charges for services	4,412.01	1,470.67	4,412.01	18,000.00	24.51%
Fines and forfeitures					
3520.0 COURT FEE	871.95	0.00	492.57	2,000.00	24.63%
Total Fines and forfeitures	871.95	0.00	492.57	2,000.00	24.63%
Interest					
3610.0 INTEREST EARNINGS	10,365.25	0.00	6,376.08	30,000.00	21.25%
Total Interest	10,365.25	0.00	6,376.08	30,000.00	21.25%
Miscellaneous revenue					
3690.0 MISCELLANEOUS REVENUE	81.87	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	81.87	0.00	0.00	500.00	0.00%
Contributions and transfers					
3990.0 GEN FUND BALANCE TO BE APPROP.	0.00	0.00	0.00	60,631.00	0.00%
Total Contributions and transfers	0.00	0.00	0.00	60,631.00	0.00%
Total Revenue:	130,532.05	4,420.67	154,317.08	1,100,631.00	14.02%
Expenditures:					
General government					
Council					
4111.0 MAYOR SALARIES AND WAGES	1,925.00	0.00	1,375.00	7,150.00	19.23%
4113.0 EMPLOYEE BENEFITS	147.28	0.00	105.20	675.00	15.59%
4123.0 TRAVEL	0.00	0.00	59.76	150.00	39.84%
Total Council	2,072.28	0.00	1,539.96	7,975.00	19.31%
Court					
4230.0 PUBLIC DEFENDER	0.00	0.00	0.00	1,500.00	0.00%
4230.5 ATTORNEY	0.00	0.00	10,000.00	10,000.00	100.00%
Total Court	0.00	0.00	10,000.00	11,500.00	86.96%
Administration					
4411.0 SALARIES AND WAGES	17,420.66	0.00	14,096.54	72,200.00	19.52%
4413.0 EMPLOYEE BENEFITS	1,364.60	0.00	1,078.36	6,000.00	17.97%
4415.0 EMPLOYEE MEDICAL BENEFITS	5,877.15	2,309.82	6,929.46	25,963.00	26.69%
4418.0 EMPLOYEE RETIREMENT	2,646.22	0.00	2,000.30	12,477.00	16.03%
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	265.85	162.69	221.67	3,100.00	7.15%
4422.0 PUBLIC NOTICES	0.00	0.00	0.00	500.00	0.00%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 09/11/2025
25.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4423.0 TRAVEL	1,426.37	0.00	366.63	6,500.00	5.64%
4424.0 OFFICE EXPENSE & SUPPLIES	824.80	1,203.69	1,755.61	6,500.00	27.01%
4424.5 TOWN WEBSITE	0.00	0.00	0.00	4,300.00	0.00%
4425.0 EQUIPMENT - SUPPLIES & MAINT	639.22	9.35	767.91	2,000.00	38.40%
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	28.99	0.00	400.00	4,000.00	10.00%
4428.0 UTILITIES	699.55	22.78	540.57	3,000.00	18.02%
4429.0 TELEPHONE	265.14	8.09	199.73	1,000.00	19.97%
4430.0 LAWSUIT	0.00	0.00	0.00	3,000.00	0.00%
4430.5 ATTORNEY	392.37	45.00	600.00	5,000.00	12.00%
4431.0 ENGINEERING	0.00	0.00	0.00	10,000.00	0.00%
4431.5 AUDIT	0.00	0.00	0.00	5,000.00	0.00%
4433.0 EDUCATION & TRAINING	295.00	0.00	200.00	3,000.00	6.67%
4434.0 BANK CHARGES	773.32	0.00	456.25	4,000.00	11.41%
4435.0 POSTAL CONTRACT	9,647.49	389.10	8,157.38	34,000.00	23.99%
4451.0 INSURANCE AND SURETY BONDS	6,011.79	0.00	1,963.85	10,000.00	19.64%
4452.0 EVENT EXPENDITURES	0.00	0.00	0.00	2,000.00	0.00%
4461.0 MISCELLANEOUS	436.60	0.00	100.00	11,500.00	0.87%
Total Administration	49,015.12	4,150.52	39,834.26	235,040.00	16.95%
Non-Departmental					
4920.0 TOWN CLEAN-UP	0.00	0.00	0.00	2,200.00	0.00%
4939.0 ELECTIONS	0.00	0.00	0.00	3,500.00	0.00%
4964.0 ARPA EXPENSE	2,272.01	0.00	0.00	0.00	0.00%
Total Non-Departmental	2,272.01	0.00	0.00	5,700.00	0.00%
Total General government	53,359.41	4,150.52	51,374.22	260,215.00	19.74%
Public safety					
Police					
5411.0 SALARIES - FULL TIME	19,894.78	0.00	16,015.63	75,544.00	21.20%
5412.0 SALARIES - PART TIME	0.00	0.00	4,417.00	24,860.00	17.77%
5413.0 EMPLOYEE BENEFITS	1,599.41	0.00	1,544.76	6,600.00	23.41%
5415.0 MED INSUR	5,968.50	2,103.18	6,309.54	26,000.00	24.27%
5418.0 EMPLOYEE RETIREMENT	5,490.17	0.00	4,335.85	22,000.00	19.71%
5424.0 OFFICE EXPENSE & SUPPLIES	145.65	6.24	78.76	500.00	15.75%
5425.0 EQUIPMENT - SUPPLIES & MAINT	1,148.39	4,547.53	8,844.19	7,000.00	126.35%
5425.5 GRANT EXPENDITURES	0.00	0.00	0.00	4,000.00	0.00%
5426.0 FUEL	1,209.36	806.51	1,342.37	6,000.00	22.37%
5428.0 UTILITIES	120.05	0.00	160.06	1,000.00	16.01%
5429.0 TELEPHONE	165.31	0.00	176.57	2,000.00	8.83%
5433.0 EDUCATION & TRAINING	0.00	0.00	0.00	1,000.00	0.00%
5451.0 INSURANCE AND SURETY BONDS	0.00	0.00	3,684.47	800.00	460.56%
5461.0 MISCELLANEOUS	0.00	119.98	184.11	200.00	92.06%
Total Police	35,741.62	7,583.44	47,093.31	177,504.00	26.53%
Fire					
5511.0 SALARIES AND WAGES	102,483.68	1,828.00	77,538.94	357,489.00	21.69%
5511.1 TRANSPORT SALARIES AND WAGES	595.00	0.00	0.00	0.00	0.00%
5513.0 EMPLOYEE BENEFITS	14,042.36	0.00	5,717.01	48,000.00	11.91%
5514.0 MEDICAL BENEFITS	0.00	4,342.26	13,026.78	0.00	0.00%
5515.0 EMPLOYEE RETIREMENT	9,741.69	0.00	7,588.61	30,000.00	25.30%
5523.0 STATION MAINTANCE AND REPAIR	6,607.76	38.89	350.17	5,000.00	7.00%
5524.0 OFFICE EXPENSE & SUPPLIES	6,971.59	180.32	142.16	8,500.00	1.67%
5524.1 UNIFORMS	2,921.37	189.56	620.01	5,000.00	12.40%
5525.0 EQUIPMENT - SUPPLIES & MAINT	4,529.04	25.78	314.48	10,000.00	3.14%
5525.1 MAINTENANCE - E31	0.00	0.00	0.00	3,000.00	0.00%
5525.15 MAINTENANCE - E32	2,495.32	0.00	139.20	3,000.00	4.64%
5525.2 MAINTENANCE - R31	10.49	0.00	0.00	4,000.00	0.00%
5525.4 MAINTENANCE - A31	104.70	0.00	0.00	0.00	0.00%
5525.5 MAINTENANCE - A32	0.00	0.00	79.17	0.00	0.00%
5525.6 MAINTENANCE - BR31	0.00	0.00	0.00	1,000.00	0.00%
5525.7 MAINTENANCE - CH30	605.85	1,252.38	1,392.00	2,000.00	69.60%
5526.1 FUEL - Brush Truck	0.00	0.00	20.98	500.00	4.20%
5526.2 FUEL - ENGINE 31	0.00	0.00	131.89	1,500.00	8.79%
5526.3 FUEL - ENGINE 32	0.00	18.37	63.80	1,500.00	4.25%
5526.31 FUEL - R31	135.50	75.37	200.69	1,500.00	13.38%
5526.5 FUEL - CH30	1,954.92	282.25	395.44	4,000.00	9.89%
5528.0 UTILITIES	1,310.01	90.37	1,004.63	7,000.00	14.35%
5529.0 TELEPHONE	1,208.81	146.47	476.47	2,500.00	19.06%

Big Water Municipal Corporation
Operational Budget Report
10 General Fund - 07/01/2025 to 09/11/2025
25.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
5530.0 GRANT EXPENDITURES	9,963.32	0.00	0.00	0.00	0.00%
5533.0 EDUCATION & TRAINING	1,464.27	0.00	250.00	4,000.00	6.25%
5533.1 EDUCATION & TRAINING SUPPLIES	298.95	319.00	696.99	1,000.00	69.70%
5534.0 TRAVEL EXPENSES	377.38	0.00	0.00	3,000.00	0.00%
5535.0 WILD LAND	41.96	0.00	0.00	1,000.00	0.00%
5536 ATTORNEY	0.00	0.00	0.00	1,000.00	0.00%
5537 PUBLIC RELATIONS	222.93	0.00	1,016.99	2,000.00	50.85%
5551.0 INSURANCE AND SURETY BONDS	13,784.09	0.00	15,451.15	20,000.00	77.26%
5561.0 MISCELLANEOUS	242.01	322.01	426.63	1,500.00	28.44%
5567.0 FIRE HOUSE LEASE PMT	11,240.00	0.00	0.00	11,120.00	0.00%
5568.0 FIRE TRUCK LEASE PMT	0.00	0.00	0.00	12,825.00	0.00%
Total Fire	193,353.00	9,111.03	127,044.19	552,934.00	22.98%
Building					
5611.0 SALARIES AND WAGES	3,314.00	0.00	1,318.00	11,000.00	11.98%
5613.0 EMPLOYEE BENEFITS	153.00	0.00	100.83	550.00	18.33%
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	302.13	0.00	0.00	500.00	0.00%
5624.0 OFFICE EXPENSE & SUPPLIES	0.00	0.00	11.48	500.00	2.30%
5633.0 EDUCATION & TRAINING	0.00	0.00	0.00	2,000.00	0.00%
Total Building	3,769.13	0.00	1,430.31	14,550.00	9.83%
Total Public safety	232,863.75	16,694.47	175,567.81	744,988.00	23.57%
Highways and public improvements					
Highways					
6110.0 Streets SALARIES & WAGES	1,925.00	0.00	1,375.00	7,150.00	19.23%
6113.0 Streets BENEFITS	147.28	0.00	105.20	1,000.00	10.52%
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	46.39	0.00	80.80	26,000.00	0.31%
6140 Road Development	369.50	0.00	0.00	0.00	0.00%
6163.0 CLASS C ROAD PROGRAM	8,402.85	0.00	0.00	35,850.00	0.00%
Total Highways	32,206.02	0.00	1,561.00	70,000.00	2.23%
Total Highways and public improvements	32,206.02	0.00	1,561.00	70,000.00	2.23%
Parks, recreation, and public property					
Parks & Recreation					
6411.0 SALARIES AND WAGES	1,310.00	400.00	1,550.00	6,000.00	25.83%
6412.0 VISITOR CENTER SALARIES AND WAGES	0.00	0.00	0.00	14,428.00	0.00%
6413.0 EMPLOYEE BENEFITS	0.00	0.00	39.78	0.00	0.00%
6425.0 EQUIPMENT - SUPPLIES & MAINT	373.10	0.00	0.00	800.00	0.00%
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	0.00	31.69	157.25	700.00	22.46%
6428.0 UTILITIES	439.68	482.21	1,656.06	3,000.00	55.20%
6461.0 MISCELLANEOUS	0.00	0.00	0.00	500.00	0.00%
Total Parks & Recreation	2,122.78	913.90	3,403.09	25,428.00	13.38%
Total Parks, recreation, and public property	2,122.78	913.90	3,403.09	25,428.00	13.38%
Total Expenditures:	320,551.96	21,758.89	231,906.12	1,100,631.00	21.07%
Total Change In Net Position	(190,019.91)	(17,338.22)	(77,589.04)	0.00	0.00%

Big Water Municipal Corporation
Operational Budget Report
21 Municipal Building Authority - 07/01/2025 to 09/11/2025
25.00% 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	0.00	0.00	0.00%
Total Miscellaneous revenue	<u>11,240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue:	<u>11,240.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures:					
Debt service					
4250 Firehouse Loan Principal	8,000.00	8,000.00	8,000.00	0.00	0.00%
4251 Firehouse Loan Interest	3,240.00	3,120.01	3,120.01	0.00	0.00%
Total Debt service	<u>11,240.00</u>	<u>11,120.01</u>	<u>11,120.01</u>	<u>0.00</u>	<u>0.00%</u>
Total Expenditures:	<u>11,240.00</u>	<u>11,120.01</u>	<u>11,120.01</u>	<u>0.00</u>	<u>0.00%</u>
Total Change In Net Position	<u>0.00</u>	<u>(11,120.01)</u>	<u>(11,120.01)</u>	<u>0.00</u>	<u>0.00%</u>

Big Water Municipal Corporation
Check Register
Checking - Zions - 08/01/2025 to 08/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AmeriGas - 5171	6025	8062300481	08/20/2025	08/21/2025	107.35 \$107.35	Propane	105528.0 - UTILITIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	2.06	Shop Supplies	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	6.28	Engine Oil Filter	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	22.00	Replace Cabin Air Filter	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	29.40	Oil & Lube	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	31.84	CAF1904P Cabin Filter	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	34.60	SA50063 Air Filter	105425.0 - EQUIPMENT - SUPPLIES	
B & L AUTOMOTIVE & TIRE	6026	49638	08/20/2025	08/21/2025	35.92	5W20 Valvoline Oil	105425.0 - EQUIPMENT - SUPPLIES	
					\$162.10			
					\$162.10			
Barnett, Robert J	ACH 07312510	August 2025	07/31/2025	08/01/2025	746.36 \$746.36	Employee Benefit Stipend	105514.0 - MEDICAL BENEFITS	
Beckman, Erin E	ACH 08122513	1stQTR2025	08/12/2025	08/12/2025	226.92 \$226.92	2025 QTR 1 Employee Appreciation Pay	104435.0 - POSTAL CONTRACT	
CenturyLink	6027	8/25-333186592	08/20/2025	08/21/2025	89.26	FD PHONE	105529.0 - TELEPHONE	
CenturyLink	6027	8/25-333186592	08/20/2025	08/21/2025	89.26	SSD PHONE	101581.0 - GLEN CANYON SSD CLEA	
CenturyLink	6027	8/25-333487255	08/20/2025	08/21/2025	75.11 \$342.89	TH/GC SSD Phone/Fax (split) PO PHONE	104428.0 - TELEPHONE 104435.0 - POSTAL CONTRACT	
					\$342.89			
					\$342.89			
Coates, Elizabeth T	ACH 08122513	1stQTR2025	08/12/2025	08/12/2025	226.92 \$226.92	2025 QTR 1 Employee Appreciation Pay	104435.0 - POSTAL CONTRACT	
Dyke, Jeremy	ACH 07312510	August 2025	07/31/2025	08/01/2025	746.36 \$746.36	Employee Benefit Stipend	105514.0 - MEDICAL BENEFITS	
EFTPS	9999	PR080325-12	08/04/2025	08/04/2025	707.32	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	9999	PR080325-12	08/04/2025	08/04/2025	1,483.18	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	9999	PR080325-12	08/04/2025	08/04/2025	3,024.48 \$5,214.98	Social Security Tax	102221.0 - FICA PAYABLE	
					\$5,214.98			
EFTPS	99999	PR081725-12	08/18/2025	08/18/2025	668.36	Medicare Tax	102221.0 - FICA PAYABLE	
EFTPS	99999	PR081725-12	08/18/2025	08/18/2025	1,508.11	Federal Income Tax	102222.0 - FEDERAL WITHHOLDING	
EFTPS	99999	PR081725-12	08/18/2025	08/18/2025	2,857.74 \$5,034.21	Social Security Tax	102221.0 - FICA PAYABLE	
					\$5,034.21			
					\$10,249.19			
EVS- Emergency Vehicle Systems	6020	5649	07/31/2025	08/01/2025	168.00 \$168.00	4 Console Faceplates @ \$42/ea.	105525.0 - EQUIPMENT - SUPPLIES	
					\$168.00			
GARKANE ENERGY	6028	08/25-1636200	08/20/2025	08/21/2025	53.37	QUILL LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	6028	08/25-1636300	08/20/2025	08/21/2025	57.82	800 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	6028	08/25-1636400	08/20/2025	08/21/2025	33.00	1180 INDEP LIGHT	104428.0 - UTILITIES	
GARKANE ENERGY	6028	08/25-1840300	08/20/2025	08/21/2025	42.52	PARK LIGHT	106428.0 - UTILITIES	
GARKANE ENERGY	6028	08/25-388000	08/20/2025	08/21/2025	224.94	PO POWER	104435.0 - POSTAL CONTRACT	
GARKANE ENERGY	6028	08/25-721800	08/20/2025	08/21/2025	90.71	TH/GC SSD Power (split)	101581.0 - GLEN CANYON SSD CLEA	
GARKANE ENERGY	6028	08/25-721800	08/20/2025	08/21/2025	90.71	TH/GC SSD Power (split)	104428.0 - UTILITIES	
GARKANE ENERGY	6028	08/25-924802	08/20/2025	08/21/2025	360.81 \$953.88	FD POWER	105528.0 - UTILITIES	
					\$953.88			
					\$953.88			

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Big Water Municipal Corporation

Check Register

Checking - Zions - 08/01/2025 to 08/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Hull, Shirlene B	ACH,08122513	1stQTR2025	08/12/2025	08/12/2025	197.76	2025 QTR 1 Employee Appreciation Pay	105511.0 - SALARIES AND WAGES	
					<u>\$197.76</u>			
Joseph, Katie	6033	08.29.25	08/29/2025	08/29/2025	100.00	BWM Petty Cash 20's, \$10's, \$5's	104461.0 - MISCELLANEOUS	
Joseph, Katie	ACH,07312510	August 2025	07/31/2025	08/01/2025	703.10	Stipend	104415.0 - EMPLOYEE MEDICAL BEN	
					<u>\$803.10</u>			
Kane County Attorney's Office	6029	FY2025-2026	08/20/2025	08/21/2025	10,000.00	County Prosecutor Interlocal Agreement	104230.5 - ATTORNEY	
					<u>\$10,000.00</u>			
Loyd, James W	ACH,08122513	1stQTR2025	08/12/2025	08/12/2025	222.48	2025 QTR 1 Employee Appreciation Pay	105511.0 - SALARIES AND WAGES	
					<u>\$222.48</u>			
Marlin Leasing Corporation - Peac S	EFT	4128261	08/11/2025	08/11/2025	121.23	Xerox Copier Lease (split)	101581.0 - GLEN CANYON SSD CLEA	
Marlin Leasing Corporation - Peac S	EFT	4128261	08/11/2025	08/11/2025	121.23	Xerox Copier Lease (split)	104425.0 - EQUIPMENT - SUPPLIES	
					<u>\$242.46</u>			
					<u>\$242.46</u>			
PAGE LUMBER	6030	2508-018844	08/20/2025	08/21/2025	5.16	Sales Tax	106427.0 - BLDG & GRNDS - SUPPLI	
PAGE LUMBER	6030	2508-018844	08/20/2025	08/21/2025	7.66	City Park- 10 Flex Riser Male Adapter 1/2"	106427.0 - BLDG & GRNDS - SUPPLI	
PAGE LUMBER	6030	2508-018844	08/20/2025	08/21/2025	19.30	City Park Toro Bubbler Full Circle 1300	106427.0 - BLDG & GRNDS - SUPPLI	
PAGE LUMBER	6030	2508-018844	08/20/2025	08/21/2025	25.21	City Park- Hose Clamp 25pk 5/16-5/8	106427.0 - BLDG & GRNDS - SUPPLI	
					<u>\$57.33</u>			
					<u>\$57.33</u>			
PAYMENTECH FEE	EFT	852025	08/05/2025	08/05/2025	0.61	FEES	104434.0 - BANK CHARGES	
					<u>\$0.61</u>			
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	134.50	Clerk Dental Insurance Aug '25	104415.0 - EMPLOYEE MEDICAL BEN	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	134.50	Clerk Dental Insurance July '25	104415.0 - EMPLOYEE MEDICAL BEN	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	630.96	Treasurer Health/Dental Insurance Aug '25	101581.0 - GLEN CANYON SSD CLEA	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	630.96	Treasurer Health/Dental Insurance July '25	101581.0 - GLEN CANYON SSD CLEA	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	746.36	FD Shelby Bartlet Health/Dental Single Aug '25	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	746.36	FD Shelby Bartlet Health/Dental Single July '25	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	746.36	SSD Clerk Health/Dental Ins Aug '25	101581.0 - GLEN CANYON SSD CLEA	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	746.36	SSD Clerk Health/Dental Ins July '25	101581.0 - GLEN CANYON SSD CLEA	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	1,472.22	Treasurer Health/Dental Ins Aug '25	104415.0 - EMPLOYEE MEDICAL BEN	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	1,472.22	Treasurer Health/Dental Ins July '25	104415.0 - EMPLOYEE MEDICAL BEN	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	FD Bailey Nelson Health/Dental Family Aug '25	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	FD Bailey Nelson Health/Dental Family July '25	105514.0 - MEDICAL BENEFITS	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	Marshall Health/Dental Ins Aug '25	106415.0 - MED INSUR	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	Marshall Health/Dental Ins July '25	106415.0 - MED INSUR	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	Water Master Health/Dental Ins Aug '25	101581.0 - GLEN CANYON SSD CLEA	
PEHP	EFT	July/August 2025	08/05/2025	08/05/2025	2,103.18	Water Master Health/Dental Ins July '25	101581.0 - GLEN CANYON SSD CLEA	
					<u>\$20,079.88</u>			
					<u>\$20,079.88</u>			
Pitcher, Joann	6022	08.07.2025	08/07/2025	08/07/2025	40.00	08.08- City Park Weed abatement & Irrigation @ 2 h	106411.0 - SALARIES AND WAGES	
Pitcher, Joann	6022	08.07.2025	08/07/2025	08/07/2025	50.00	8.06- City Park Weed Abatement @ 2.5 hrs	106411.0 - SALARIES AND WAGES	
Pitcher, Joann	6022	08.07.2025	08/07/2025	08/07/2025	60.00	8.07- City Park Weed abatement @ 3 hours	106411.0 - SALARIES AND WAGES	
					<u>\$150.00</u>			
Pitcher, Joann	ACH 08042513	7.31.2025	08/04/2025	08/05/2025	20.00	8.1 2025- 1 hour Town Hall Weeds	106411.0 - SALARIES AND WAGES	
Pitcher, Joann	ACH 08042513	7.31.2025	08/04/2025	08/05/2025	60.00	7.31.25 -3 Hours weed abatement/spray weeds	106411.0 - SALARIES AND WAGES	
Pitcher, Joann	ACH 08042513	7.31.2025	08/04/2025	08/05/2025	60.00	8.3 2025- 3 hours Town Hall Weeds	106411.0 - SALARIES AND WAGES	
					<u>\$140.00</u>			
					<u>\$290.00</u>			

Big Water Municipal Corporation Check Register

Checking - Zions - 08/01/2025 to 08/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Scott, Daron	6024	08/12/2025	08/12/2025	08/12/2025	400.00	Town Hall Paint Touchups from Mini Split Installs	104427 0 - BLDG & GRNDS - SUPPLI	
Shugart, Shelly A	ACH.08122513	1stQTR2025	08/12/2025	08/12/2025	\$400.00	2025 QTR 1 Employee Appreciation Pay	105511 0 - SALARIES AND WAGES	
SKAGGS Companies, Inc.	6031	450_A_299771_1	08/20/2025	08/21/2025	\$234.84	Freight	105524 1 - UNIFORMS	
SKAGGS Companies, Inc.	6031	450_A_299771_1	08/20/2025	08/21/2025	22.85	2 - BLA 8446W-04 34/Shirt, Womens S/S Wool Sup	105524 1 - UNIFORMS	
SKAGGS Companies, Inc.	6031	450_A_299771_1	08/20/2025	08/21/2025	203.80	2 - BLA 8446W-04 36/Shirt, Womens S/S Wool Sup	105524 1 - UNIFORMS	
					203.80			
					\$430.45			
					\$430.45			
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	30.00	Park- General Maintenance- 1.5 hr @ \$20/hr Joann	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	30.00	Park- General Maintenance- 1.5 hr @ \$20/hr Marvin	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	40.00	Park- General Maintenance- 2 hr @ \$20/hr Joann 8	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	40.00	Park- General Maintenance- 2 hr @ \$20/hr Joann 8	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	50.00	Park- General Maintenance- 2.5 hr @ \$20/hr Joann	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08202516	08 20 2025	08/20/2025	08/21/2025	50.00	Park- General Maintenance- 2.5 hr @ \$20/hr Marvin	106411 0 - SALARIES AND WAGES	
					\$240.00			
Stegall, Marvin	ACH.08282515	08 28 2025	08/28/2025	08/28/2025	50.00	Park- General Maintenance- 2.5 hr @ \$20/hr Joann	106411 0 - SALARIES AND WAGES	
Stegall, Marvin	ACH.08282515	08 28 2025	08/28/2025	08/28/2025	50.00	Park- General Maintenance- 2.5 hr @ \$20/hr Marvin	106411 0 - SALARIES AND WAGES	
					\$100.00			
					\$340.00			
Total Tech Utah	6032	10063	08/20/2025	08/21/2025	30.00	7.15 25 Work on Timekeeper with Pelorus	104425 0 - EQUIPMENT - SUPPLIES	
Total Tech Utah	6032	10063	08/20/2025	08/21/2025	30.00	7.31 25 Configure & Install Laptop at PO for Timek	104435 0 - POSTAL CONTRACT	
Total Tech Utah	6032	10063	08/20/2025	08/21/2025	135.00	7.29 25 New Laptop work & PO Timekeeper & Instal	105425 0 - EQUIPMENT - SUPPLIES	
Total Tech Utah	6032	10063	08/20/2025	08/21/2025	210.00	7.28 25 Rebuild HP Laptop for PO Timekeeper & Ins	104425 0 - EQUIPMENT - SUPPLIES	
					\$405.00			
					\$405.00			
Travis, Christopher Michael	ACH.08122513	1stQTR2025	08/12/2025	08/12/2025	240.00	2025 QTR 1 Employee Appreciation Pay	105412 0 - SALARIES - PART TIME	
					\$240.00			
UNITED STATES POST OFFICE	6034	08 29 25	08/29/2025	08/29/2025	11.48	Permit 641- Notice of Compliance - Sent Certified	105624 0 - OFFICE EXPENSE & SUP	
					\$11.48			
Utah Retirement Systems	6023	PR080325-8831	08/04/2025	08/06/2025	140.25	401K Additional	102225 0 - RETIREMENT PAYABLE	
Utah Retirement Systems	6023	PR080325-8831	08/04/2025	08/06/2025	267.12	401K	102225 0 - RETIREMENT PAYABLE	
Utah Retirement Systems	6023	PR080325-8831	08/04/2025	08/06/2025	375.00	Roth IRA	102225 0 - RETIREMENT PAYABLE	
Utah Retirement Systems	6023	PR080325-8831	08/04/2025	08/06/2025	2,554.53	Retirement	102225 0 - RETIREMENT PAYABLE	
					\$3,336.90			
					\$3,336.90			
Utah State Tax Commission	9999	862025	08/05/2025	08/05/2025	0.50	error on input	101580 0 - SUSPENSE	
Utah State Tax Commission	9999	PR080325-13	08/04/2025	08/04/2025	1,035.97	State Income Tax	102223 0 - STATE WITHHOLDING PAY	
					\$1,036.47			
Utah State Tax Commission	99999	PR081725-13	08/18/2025	08/18/2025	977.08	State Income Tax	102223 0 - STATE WITHHOLDING PAY	
					\$2,013.55			
VERIZON WIRELESS	EFT	6120160755	08/19/2025	08/19/2025	39.93	Marshall Cell *9940	105429 0 - TELEPHONE	
VERIZON WIRELESS	EFT	6120160755	08/19/2025	08/19/2025	39.93	Water Master Cell *1777	101581 0 - GLEN CANYON SSD CLEA	
VERIZON WIRELESS	EFT	6120160755	08/19/2025	08/19/2025	40.01	Deputy Marshal Hot Spot **176	105428 0 - UTILITIES	

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Big Water Municipal Corporation
Check Register
Checking - Zions - 08/01/2025 to 08/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
VERIZON WIRELESS	EFT	6120160755	08/19/2025	08/19/2025	40.03 \$159.90 \$159.90	Marshal Hot Spot *0404	105428.0 - UTILITIES	
Westenskow, Cameron	ACH,08122513	1stQTR2025	08/12/2025	08/12/2025	284.28 \$284.28	2025 QTR 1 Employee Appreciation Pay	105511.0 - SALARIES AND WAGES	
WEX BANK	EFT	106364713	08/13/2025	08/13/2025	-1.16	Rebates	105426.0 - FUEL	
WEX BANK	EFT	106364713	08/13/2025	08/13/2025	6.00	Monthly Card Charge	105426.0 - FUEL	
WEX BANK	EFT	106364713	08/13/2025	08/13/2025	235.57	Marshal	105426.0 - FUEL	
WEX BANK	EFT	106364713	08/13/2025	08/13/2025	295.45	Deputy Marshal	105426.0 - FUEL	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	16.00	Monthly Charge for Cards	105524.0 - OFFICE EXPENSE & SUP	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	20.98	BR31	105526.1 - FUEL - Brush Truck	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	45.43	E32	105526.3 - FUEL - ENGINE 32	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	113.19	CH30	105526.5 - FUEL - CH30	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	125.32	R31	105526.31 - FUEL - R31	
WEX BANK	EFT	106379681	08/13/2025	08/13/2025	131.89	E31	105526.2 - FUEL - ENGINE 31	
					\$988.67			
XPRESS BILL PAY	EFT	872025	08/07/2025	08/07/2025	129.74 \$129.74	BILLING	104434.0 - BANK CHARGES	
ZIONS BANK	EFT	8212025	08/21/2025	08/21/2025	98.91 \$98.91	ANALYSIS FEE	104434.0 - BANK CHARGES	
					\$54,897.31			

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Big Water Municipal Corporation
General Ledger - 8/1/2025 to 8/31/2025
Job Salaries and Benefits

Account			Description	Debit	Credit	Balance
Date	Code					
Mayor						
10 4111.0 - MAYOR SALARIES AND WAGES						\$550.00
8/3/2025	PR	Gross Pay		275.00		825.00
8/17/2025	PR	Gross Pay		275.00		1,100.00
8/31/2025	PR	Gross Pay		275.00		1,375.00
				\$825.00		\$1,375.00
10 4113.0 - EMPLOYEE BENEFITS						\$42.08
8/3/2025	PR	Social Security Tax		17.05		59.13
8/3/2025	PR	Medicare Tax		3.99		63.12
8/17/2025	PR	Social Security Tax		17.05		80.17
8/17/2025	PR	Medicare Tax		3.99		84.16
8/31/2025	PR	Social Security Tax		17.05		101.21
8/31/2025	PR	Medicare Tax		3.99		105.20
				\$63.12		\$105.20
Mayor Total:				\$888.12	\$0.00	\$1,480.20
Admin						
10 4411.0 - SALARIES AND WAGES						\$5,618.91
8/3/2025	PR	Gross Pay		2,767.15		8,386.06
8/17/2025	PR	Gross Pay		2,820.70		11,206.76
8/31/2025	PR	Gross Pay		2,889.78		14,096.54
				\$8,477.63		\$14,096.54
10 4413.0 - EMPLOYEE BENEFITS						\$429.83
8/3/2025	PR	Social Security Tax		171.56		601.39
8/3/2025	PR	Medicare Tax		40.12		641.51
8/17/2025	PR	Social Security Tax		174.88		816.39
8/17/2025	PR	Medicare Tax		40.90		857.29
8/31/2025	PR	Social Security Tax		179.17		1,036.46
8/31/2025	PR	Medicare Tax		41.90		1,078.36
				\$648.53		\$1,078.36
10 4415.0 - EMPLOYEE MEDICAL BENEFITS						\$1,406.20
8/5/2025	AP	INV: July/August 2025 PEHP - Clerk Dental Insurance Aug.'25		134.50		1,540.70
8/5/2025	AP	INV: July/August 2025 PEHP - Clerk Dental Insurance July '25		134.50		1,675.20
8/5/2025	AP	INV: July/August 2025 PEHP - Treasurer Health/Dental Ins July '25		1,472.22		3,147.42
8/5/2025	AP	INV: July/August 2025 PEHP - Treasurer Health/Dental Ins Aug. '25		1,472.22		4,619.64
				\$3,213.44		\$4,619.64
Admin Total:				\$12,339.60	\$0.00	\$19,794.54
Police						
10 5411.0 - SALARIES - FULL TIME						\$6,142.22
8/3/2025	PR	Gross Pay		2,933.60		9,075.82
8/17/2025	PR	Gross Pay		3,758.68		12,834.50
8/31/2025	PR	Gross Pay		3,181.13		16,015.63
				\$9,873.41		\$16,015.63
10 5412.0 - SALARIES - PART TIME						\$1,689.20
8/3/2025	PR	Gross Pay		984.00		2,673.20
8/12/2025	AP	INV: 1stQTR2025 Travis , Christopher Michael - 2025 QTR 1 Employee Appreciation Pay		240.00		2,913.20
8/17/2025	PR	Gross Pay		679.80		3,593.00
8/31/2025	PR	Gross Pay		824.00		4,417.00
				\$2,727.80		\$4,417.00
10 5413.0 - EMPLOYEE BENEFITS						\$599.11
8/3/2025	PR	Social Security Tax		242.89		842.00
8/3/2025	PR	Medicare Tax		56.81		898.81
8/17/2025	PR	Social Security Tax		275.19		1,174.00
8/17/2025	PR	Medicare Tax		64.36		1,238.36
8/31/2025	PR	Social Security Tax		248.32		1,486.68
8/31/2025	PR	Medicare Tax		58.08		1,544.76
				\$945.65		\$1,544.76
10 5415.0 - MED INSUR						\$0.00
8/5/2025	AP	INV: July/August 2025 PEHP - Marshal Health/Dental Ins July '25		2,103.18		2,103.18
8/5/2025	AP	INV: July/August 2025 PEHP - Marshal Health/Dental Ins Aug. '25		2,103.18		4,206.36
				\$4,206.36		\$4,206.36

**Big Water Municipal Corporation
General Ledger - 8/1/2025 to 8/31/2025
Job Salaries and Benefits**

Account		Description	Debit	Credit	Balance
Date	Code				
Police (continued)					
Police Total:			\$17,753.22	\$0.00	\$26,183.75
Fire					
10 5511.0 - SALARIES AND WAGES					\$29,294.81
8/3/2025	PR	Gross Pay	15,420.11		44,714.92
8/12/2025	AP	INV: 1stQTR2025 Hull, Shirlene B - 2025 QTR 1 Employee Appreciation Pay	197.76		44,912.68
8/12/2025	AP	INV: 1stQTR2025 Loyd, James W - 2025 QTR 1 Employee Appreciation Pay	222.48		45,135.16
8/12/2025	AP	INV: 1stQTR2025 Shugart, Shelly A - 2025 QTR 1 Employee Appreciation Pay	234.84		45,370.00
8/12/2025	AP	INV: 1stQTR2025 Westenskow, Cameron - 2025 QTR 1 Employee Appreciation Pay	284.28		45,654.28
8/17/2025	PR	Gross Pay	13,775.77		59,430.05
8/31/2025	PR	Gross Pay	16,280.89		75,710.94
			\$46,416.13		\$75,710.94
10 5513.0 - EMPLOYEE BENEFITS					\$2,381.07
8/3/2025	PR	Social Security Tax	956.05		3,337.12
8/3/2025	PR	Medicare Tax	223.58		3,560.70
8/3/2025	PR	401K Additional	90.25		3,650.95
8/17/2025	PR	Social Security Tax	854.10		4,505.05
8/17/2025	PR	Medicare Tax	199.76		4,704.81
8/17/2025	PR	401K Additional	90.25		4,795.06
8/31/2025	PR	Social Security Tax	1,009.41		5,804.47
8/31/2025	PR	Medicare Tax	236.08		6,040.55
8/31/2025	PR	401K Additional	90.25		6,130.80
8/31/2025	JE	330 - Reclassify 401K Additional		413.79	5,717.01
			\$3,749.73	(\$413.79)	\$5,717.01
Fire Total:			\$50,165.86	(\$413.79)	\$81,427.95
Building Dept					
10 5611.0 - SALARIES AND WAGES					\$718.00
8/18/2025	PR	Gross Pay	600.00		1,318.00
			\$600.00		\$1,318.00
10 5613.0 - EMPLOYEE BENEFITS					\$54.93
8/18/2025	PR	Social Security Tax	37.20		92.13
8/18/2025	PR	Medicare Tax	8.70		100.83
			\$45.90		\$100.83
Building Dept Total:			\$645.90	\$0.00	\$1,418.83
Streets					
10 6110.0 - Streets SALARIES & WAGES					\$550.00
8/3/2025	PR	Gross Pay	275.00		825.00
8/17/2025	PR	Gross Pay	275.00		1,100.00
8/31/2025	PR	Gross Pay	275.00		1,375.00
			\$825.00		\$1,375.00
10 6113.0 - Streets BENEFITS					\$42.08
8/3/2025	PR	Social Security Tax	17.05		59.13
8/3/2025	PR	Medicare Tax	3.99		63.12
8/17/2025	PR	Social Security Tax	17.05		80.17
8/17/2025	PR	Medicare Tax	3.99		84.16
8/31/2025	PR	Social Security Tax	17.05		101.21
8/31/2025	PR	Medicare Tax	3.99		105.20
			\$63.12		\$105.20
Streets Total:			\$888.12	\$0.00	\$1,480.20
Parks and Rec					
10 6411.0 - SALARIES AND WAGES					\$520.00
8/4/2025	AP	INV: 7.31.2025 -8.3.2025 Pitcher, Joann - 7.31.25 -3 Hours weed abatement/spray weeds	60.00		580.00
8/4/2025	AP	INV: 7.31.2025 -8.3.2025 Pitcher, Joann - 8.1.2025- 1 hour Town Hall Weeds	20.00		600.00
8/4/2025	AP	INV: 7.31.2025 -8.3.2025 Pitcher, Joann - 8.3.2025- 3 hours Town Hall Weeds	60.00		660.00
8/7/2025	AP	INV: 08.07.2025 Pitcher, Joann - 8.06- City Park Weed Abatement @ 2.5 hrs	50.00		710.00
8/7/2025	AP	INV: 08.07.2025 Pitcher, Joann - 8.07- City Park Weed abatement @ 3 hours	60.00		770.00
8/7/2025	AP	INV: 08.07.2025 Pitcher, Joann - 08.08- City Park Weed abatement & Irrigation @ 2 hours	40.00		810.00

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**Big Water Municipal Corporation
General Ledger - 8/1/2025 to 8/31/2025
Job Salaries and Benefits**

Account		Description	Debit	Credit	Balance
Date	Code				
Parks and Rec (continued)					
10 6411.0 - SALARIES AND WAGES (continued)					
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 2.5 hr @ \$20/hr Joann 8.8.25	50.00		860.00
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 2.5 hr @ \$20/hr Marvin 8.8.25	50.00		910.00
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 2hr @ \$20/hr Joann 8.12.25	40.00		950.00
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 1.5 hr @ \$20/hr Marvin 8.16.25	30.00		980.00
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 1.5 hr @ \$20/hr Joann 8.16.25	30.00		1,010.00
8/20/2025	AP	INV: 08.20.2025 Stegall, Marvin - Park- General Maintenance- 2 hr @ \$20/hr Joann 8.17.25	40.00		1,050.00
8/28/2025	AP	INV: 08.29.2025 Stegall, Marvin - Park- General Maintenance- 2.5 hr @ \$20/hr Joann 8.28.25	50.00		1,100.00
8/28/2025	AP	INV: 08.29.2025 Stegall, Marvin - Park- General Maintenance- 2.5 hr @ \$20/hr Marvin 8.28.25	50.00		1,150.00
			\$630.00		\$1,150.00
10 6413.0 - EMPLOYEE BENEFITS					\$39.78
Parks and Rec Total:			\$630.00	\$0.00	\$1,189.78
Report Total:			\$83,310.82	(\$413.79)	\$132,975.25

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**Big Water Municipal Corporation
Cash Summary
All Bank Accounts as of 08/31/2025**

Description	Amount
Checking - Zions	\$34,021.15
PTIF 3384 General	\$271,284.38
PTIF 3385 Roads	\$479,704.72
PTIF 5600 Fire Dept	\$8,376.51
PTIF 8089 Human Resources	\$20,584.67
PTIF 8359 Contingency Fund	\$46,298.96
Xpress Bill Pay Clearing	\$30.00
PTIF 0670 Loan	\$0.00
Water Cash	\$106.16
General Ledger Cash Total:	\$860,406.55