

Preliminary '24 - '25 Budget

Big Water Municipal Corporation  
 Budgeting Worksheet  
 10 General Fund - 07/01/2024 to 06/30/2025  
 100.00% of the fiscal year has expired

	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
<b>Revenue:</b>								
<b>Taxes</b>								
3110.0 PROPERTY TAXES - CURRENT	170,069	179,595	160,371	180,000	0	175,000	0	
3120.0 PROPERTY TAXES - DELINQUENT	13,474	12,641	15,001	10,500	0	15,500	0	
3130.0 GENERAL SALES AND USE TAXES	186,193	174,931	138,641	163,000	0	176,000	0	
3170.0 FEE-IN-LIEU OF PROP TAXES	11,776	14,929	13,225	10,000	0	11,000	0	
<b>Total Taxes</b>	<b>381,512</b>	<b>382,096</b>	<b>327,239</b>	<b>363,500</b>	<b>0</b>	<b>377,500</b>	<b>0</b>	
<b>Licenses and permits</b>								
3210.0 BUSINESS LICENSES & PERMITS	2,150	3,650	5,925	2,500	0	3,700	0	
3220.0 NON-BUSINESS LICENSES & PERMIT	5,250	2,730	2,310	2,500	0	2,000	0	
3221.0 BUILDING PERMITS	59,157	16,722	10,602	11,000	0	10,000	0	
3225.0 ANIMAL LICENSES	0	15	0	100	0	0	0	
<b>Total Licenses and permits</b>	<b>66,557</b>	<b>23,117</b>	<b>18,837</b>	<b>16,100</b>	<b>0</b>	<b>15,700</b>	<b>0</b>	
<b>Intergovernmental revenue</b>								
3340.0 STATE GRANTS	30,765	216,677	(23,339)	0	0	0	0	
3340.5 HWY 89 TURNOUT GRANT	0	0	2,554,545	2,900,000	0	0	0	
3355.0 GRANT REVENUE	3,469	60,000	0	0	0	0	0	
3355.5 FIRE STATE GRANT REVENUE	0	0	13,746	108,746	0	0	0	
3356.0 CLASS C ROAD FUND ALLOTMENT	61,874	65,468	82,346	60,000	0	65,000	0	
3358.0 STATE LIQUOR FUND ALLOTMENT	0	0	0	500	0	0	0	
3360.0 FIRE DEPT COUNTY CONTRIBUTION	10,000	0	0	0	0	0	0	
3370.0 GRANTS FROM LOCAL UNITS	1,054	0	0	0	0	0	0	
3692 ARPA REVENUE	0	30,239	0	8,456	0	0	0	
<b>Total Intergovernmental revenue</b>	<b>107,163</b>	<b>372,383</b>	<b>2,627,297</b>	<b>3,077,702</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	
<b>Charges for services</b>								
3361.0 CLUD CONTRACT	120,218	126,875	128,666	128,666	0	130,141	0	
3362 FIRE DEPARTMENT REVENUE	69,551	232,995	225,240	225,000	0	305,000	0	
3362.1 FIRE DEPARTMENT LEASES	0	0	24,305	24,305	0	24,125	0	
3419.0 GENERAL GOV'T - POST OFFICE	11,594	12,648	12,403	18,000	0	18,000	0	
3443.0 REFUSE COLLECTION CHARGES	50,296	33,736	20	70,000	0	0	0	
<b>Total Charges for services</b>	<b>251,659</b>	<b>406,254</b>	<b>390,633</b>	<b>465,971</b>	<b>0</b>	<b>477,266</b>	<b>0</b>	
<b>Fines and forfeitures</b>								
3510.0 FINES AND FORFEITURES	7,178	5,487	0	0	0	0	0	
3520.0 COURT FEE	0	621	1,430	0	0	1,500	0	
<b>Total Fines and forfeitures</b>	<b>7,178</b>	<b>6,108</b>	<b>1,430</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	
<b>Interest</b>								
3610.0 INTEREST EARNINGS	3,023	22,072	28,708	6,000	0	26,000	0	
<b>Total Interest</b>	<b>3,023</b>	<b>22,072</b>	<b>28,708</b>	<b>6,000</b>	<b>0</b>	<b>26,000</b>	<b>0</b>	
<b>Miscellaneous revenue</b>								
3620.0 RENTS AND CONCESSIONS	200	0	0	0	0	0	0	
3630.0 VOLUNTARY FIRE CONTRIBUTION	4,050	2,105	0	0	0	0	0	
3690.0 MISCELLANEOUS REVENUE	2,251	1,826	0	2,000	0	2,000	0	
3694 EVENT DONATIONS	0	0	1,000	1,000	0	0	0	

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	2022	2023	2024	2024	2025	Original	Revised	Worksheet
	Actual	Actual	Actual	Budget	Actual	Budget	Budget	Notes
3695.0 CASH OVERSHORT	0	0	0	500	0	500	0	
Total Miscellaneous revenue	6,501	3,931	1,000	3,500	0	2,500	0	
<b>Contributions and transfers</b>								
3980.0 CLASS C ROAD BAL TO BE APPROP.	0	0	0	114,000	0	0	0	
3990.0 GEN FUND BALANCE TO BE APPROP.	0	0	0	46,184	0	18,000	0	
Total Contributions and transfers	0	0	0	160,184	0	18,000	0	
<b>Total Revenue:</b>	<b>823,593</b>	<b>1,215,961</b>	<b>3,395,144</b>	<b>4,092,957</b>	<b>0</b>	<b>983,466</b>	<b>0</b>	
<b>Expenditures:</b>								
<b>General government</b>								
<b>Council</b>								
4111.0 MAYOR SALARIES AND WAGES	7,955	5,968	5,225	8,650	0	8,650	0	
4113.0 EMPLOYEE BENEFITS	608	505	311	675	0	675	0	
4123.0 TRAVEL	160	36	0	0	0	0	0	
4124.0 OFFICE EXPENSE & SUPPLIES	(152)	177	275	150	0	300	0	
Total Council	8,571	6,686	5,811	9,475	0	9,625	0	
<b>Court</b>								
4211.0 SALARIES AND WAGES	6,934	3,000	0	0	0	0	0	
4212.0 SALARIES AND WAGES-CLERK	7,211	6,190	0	0	0	0	0	
4213.0 EMPLOYEE BENEFITS	1,011	750	0	0	0	0	0	
4224.0 OFFICE EXPENSE & SUPPLIES	546	262	0	0	0	0	0	
4229.0 TELEPHONE	6,713	507	0	0	0	0	0	
4230.0 PUBLIC DEFENDER	250	1,000	0	1,500	0	1,500	0	
4230.5 ATTORNEY	2,966	1,998	10,050	10,500	0	10,000	0	
4233.0 EDUCATION & TRAINING	150	687	0	0	0	0	0	
Total Court	25,780	14,394	10,050	12,000	0	11,500	0	
<b>Administration</b>								
4411.0 SALARIES AND WAGES	27,305	43,615	47,032	62,178	0	69,214	0	
4413.0 EMPLOYEE BENEFITS	1,972	3,529	7,415	3,000	0	6,000	0	
4415.0 EMPLOYEE MEDICAL BENEFITS	14,091	10,502	10,566	12,000	0	24,870	0	
4418.0 EMPLOYEE RETIREMENT	0	29	10,159	19,408	0	20,000	0	
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,801	3,831	2,968	2,400	0	2,500	0	
4422.0 PUBLIC NOTICES	209	64	0	500	0	500	0	
4423.0 TRAVEL	5,217	6,419	4,198	7,050	0	7,000	0	
4424.0 OFFICE EXPENSE & SUPPLIES	9,053	14,078	3,613	5,500	0	5,500	0	
4424.5 TOWN WEBSITE	0	53	0	3,200	0	3,000	0	
4425.0 EQUIPMENT - SUPPLIES & MAINT	12,368	2,101	782	3,000	0	2,000	0	
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	525	1,136	4,087	1,600	0	1,600	0	
4428.0 UTILITIES	5,847	8,492	2,920	7,000	0	7,000	0	
4429.0 TELEPHONE	2,120	2,564	502	2,000	0	2,000	0	
4430.0 LAWSUIT	1,000	1,600	2,612	2,000	0	2,000	0	
4430.5 ATTORNEY	19,383	5,061	3,423	13,000	0	10,000	0	
4431.0 ENGINEERING	6,017	62,514	16,823	10,000	0	10,000	0	
4431.5 AUDIT	2,060	3,805	5,495	5,500	0	5,500	0	
4433.0 EDUCATION & TRAINING	967	2,800	1,168	2,000	0	2,000	0	
4434.0 BANK CHARGES	2,977	4,349	3,111	4,500	0	4,500	0	

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<b>Non-Departmental</b>								
4435.0 POSTAL CONTRACT	27,188	27,706	25,229	34,000	0	34,000	0	
4451.0 INSURANCE AND SURETY BONDS	27,925	21,812	32,867	36,000	0	36,000	0	
4452.0 EVENT EXPENDITURES	0	0	425	1,000	0	575	0	
4453.0 EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	3,000	0	
4461.0 MISCELLANEOUS	5,188	1,028	463	500	0	500	0	
<b>Total Administration</b>	<b>173,212</b>	<b>227,090</b>	<b>185,846</b>	<b>237,336</b>	<b>0</b>	<b>259,259</b>	<b>0</b>	
<b>Non-Departmental</b>								
4920.0 TOWN CLEAN-UP	588	461	71	600	0	500	0	
4925.0 EQUIPMENT - SUPPLIES & MAINT	380	0	0	0	0	0	0	
4939.0 ELECTIONS	1,172	0	3,235	1,200	0	0	0	
4961.0 MISCELLANEOUS	93	21,963	0	0	0	0	0	
4962.0 CARES ACT EXPENSE	1,284	0	0	0	0	0	0	
4964.0 ARPA EXPENSE	12,420	38,196	0	8,456	0	0	0	
<b>Total Non-Departmental</b>	<b>15,936</b>	<b>60,620</b>	<b>3,305</b>	<b>10,256</b>	<b>0</b>	<b>500</b>	<b>0</b>	
<b>Total General government</b>	<b>223,500</b>	<b>308,789</b>	<b>205,012</b>	<b>269,067</b>	<b>0</b>	<b>280,884</b>	<b>0</b>	
<b>Public safety</b>								
<b>Police</b>								
5411.0 SALARIES - FULL TIME	52,445	74,672	60,774	71,845	0	73,282	0	
5413.0 EMPLOYEE BENEFITS	17,195	26,144	22,216	27,000	0	27,000	0	
5415.0 MED INSUR	18,823	23,953	18,751	20,000	0	23,000	0	
5423.0 TRAVEL	997	0	0	0	0	0	0	
5424.0 OFFICE EXPENSE & SUPPLIES	388	17	896	0	0	0	0	
5425.0 EQUIPMENT - SUPPLIES & MAINT	2,601	4,487	1,694	3,000	0	3,000	0	
5425.5 GRANT EXPENDITURES	0	(1,790)	0	0	0	0	0	
5426.0 FUEL	3,927	6,843	3,378	6,000	0	6,000	0	
5428.0 UTILITIES	0	3	40	0	0	0	0	
5429.0 TELEPHONE	1,028	958	889	1,000	0	1,000	0	
5430.0 GRANT EXPENDITURES	66,442	2,670	1,433	0	0	0	0	
5433.0 EDUCATION & TRAINING	0	0	0	100	0	100	0	
5461.0 MISCELLANEOUS	0	0	50	200	0	200	0	
<b>Total Police</b>	<b>163,844</b>	<b>137,955</b>	<b>110,120</b>	<b>129,145</b>	<b>0</b>	<b>133,582</b>	<b>0</b>	
<b>Fire</b>								
5511.0 SALARIES AND WAGES	163,147	238,774	251,120	264,618	0	298,500	0	
5511.1 TRANSPORT SALARIES AND WAGES	2,156	4,152	1,715	2,000	0	0	0	
5513.0 EMPLOYEE BENEFITS	13,271	21,546	26,133	18,000	0	35,000	0	
5515.0 EMPLOYEE RETIREMENT	0	0	31,491	44,871	0	44,000	0	
5523.0 STATION MAINTANCE AND REPAIR	0	0	734	0	0	500	0	
5524.0 OFFICE EXPENSE & SUPPLIES	5,257	9,367	8,818	9,000	0	10,000	0	
5524.1 UNIFORMS	0	0	5,028	0	0	5,000	0	
5525.0 EQUIPMENT - SUPPLIES & MAINT	27,305	35,907	11,412	19,000	0	19,000	0	
5525.1 MAINTENANCE - E31	0	5,315	1,120	2,000	0	1,000	0	
5525.15 MAINTENANCE - E32	0	4,237	1,065	2,000	0	1,500	0	
5525.2 MAINTENANCE - R31	0	0	4,656	0	0	1,000	0	
5525.3 MAINTENANCE - R32	0	0	530	0	0	500	0	
5525.4 MAINTENANCE - A31	0	1,386	762	0	0	500	0	

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5525.5 MAINTENANCE - A32	0	4,760	105	0	0	0	0	
5525.6 MAINTENANCE - BR31	0	0	383	0	0	500	0	
5525.7 MAINTENANCE - CH30	0	0	1,028	500	0	1,000	0	
5526.1 FUEL - Brush Truck	0	1,189	0	1,000	0	500	0	
5526.2 FUEL - ENGINE 31	0	4,554	697	1,000	0	1,000	0	
5526.3 FUEL - ENGINE 32	0	0	2,042	0	0	2,000	0	
5526.31 FUEL - R31	0	0	831	0	0	1,000	0	
5526.32 FUEL - R32	3,584	5,515	2,588	4,000	0	4,000	0	
5526.4 FUEL - A32	0	0	(160)	0	0	0	0	
5526.5 FUEL - CH30	0	0	0	500	0	500	0	
5527 EQUIPMENT - FIRE	0	0	0	40,000	0	0	0	
5528.0 UTILITIES	7,316	7,022	5,151	7,000	0	7,000	0	
5529.0 TELEPHONE	1,178	241	482	1,000	0	1,000	0	
5530.0 GRANT EXPENDITURES	0	10	2,446	5,000	0	0	0	
5530.1 QUICK RESPONSE VEHICLE GRANT	0	0	64,537	60,000	0	0	0	
5533.0 EDUCATION & TRAINING	2,343	2,624	3,551	2,000	0	4,000	0	
5533.1 EDUCATION & TRAINING SUPPLIES	0	0	209	0	0	0	0	
5534.0 TRAVEL EXPENSES	0	4,603	6,719	3,500	0	8,000	0	
5535.0 WILD LAND	0	7,591	8,915	8,746	0	0	0	
5551.0 INSURANCE AND SURETY BONDS	0	1,115	919	1,000	0	500	0	
5561.0 MISCELLANEOUS	11,007	3,350	3,279	0	0	0	0	
5567.0 FIRE HOUSE LEASE PMT	0	12,000	11,360	11,360	0	11,240	0	
5568.0 FIRE TRUCK LEASE PMT	0	0	12,945	12,945	0	12,885	0	
<b>Total Fire</b>	<b>236,565</b>	<b>375,259</b>	<b>472,612</b>	<b>521,040</b>	<b>0</b>	<b>471,625</b>	<b>0</b>	
<b>Building</b>								
5611.0 SALARIES AND WAGES	29,426	9,253	8,586	15,000	0	10,000	0	
5613.0 EMPLOYEE BENEFITS	0	46	436	450	0	450	0	
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	220	1,149	210	500	0	500	0	
5623.0 TRAVEL	295	0	0	0	0	0	0	
5624.0 OFFICE EXPENSE & SUPPLIES	19	258	458	200	0	200	0	
5625.0 EQUIPMENT - SUPPLIES & MAINT	345	(345)	0	0	0	0	0	
5633.0 EDUCATION & TRAINING	0	0	1,610	0	0	0	0	
5661.0 MISCELLANEOUS	70	0	0	0	0	0	0	
<b>Total Building</b>	<b>30,375</b>	<b>10,361</b>	<b>11,300</b>	<b>16,150</b>	<b>0</b>	<b>11,150</b>	<b>0</b>	
<b>Total Public safety</b>	<b>430,784</b>	<b>523,576</b>	<b>594,032</b>	<b>666,335</b>	<b>0</b>	<b>616,357</b>	<b>0</b>	
<b>Highways and public improvements</b>								
<b>Highways</b>								
6110.0 Streets SALARIES & WAGES	7,710	6,650	6,325	7,150	0	7,150	0	
6113.0 Streets BENEFITS	590	463	573	1,000	0	1,000	0	
6120.0 Streets debt service - - principal	20,000	21,000	21,000	21,000	0	21,000	0	
6121 Streets debt service - interest	1,245	945	630	1,000	0	1,000	0	
6127.0 Streets REPAIRS & MAINTENANCE	0	1,595	5,711	18,000	0	29,850	0	
6140 Road Development	478	12,623	0	6,000	0	0	0	
6140.1 US 89 HWY TURNOUT PROJ	0	210,145	2,709,422	3,000,000	0	0	0	
6175.0 CAPITAL OUTLAY - CLASS C CONST	0	0	0	6,000	0	0	0	
6246 GARBAGE EXPENSES	61,917	0	0	70,000	0	0	0	

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6263.0 WASTE COLLECTION & DISPOSAL	0	2,362	0	0	0	0	0	
Total Highways	91,940	255,783	2,743,661	3,130,150	0	60,000	0	
Total Highways and public improvements	91,940	255,783	2,743,661	3,130,150	0	60,000	0	
<b>Parks, recreation, and public property</b>								
<b>Parks &amp; Recreation</b>								
6411.0 SALARIES AND WAGES	1,427	224	461	1,700	0	1,500	0	
6425.0 EQUIPMENT - SUPPLIES & MAINT	0	0	706	725	0	0	0	
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	53	530	0	0	0	0	0	
6428.0 UTILITIES	801	393	674	675	0	600	0	
Total Parks & Recreation	2,282	1,147	1,842	3,100	0	2,100	0	
Total Parks, recreation, and public property	2,282	1,147	1,842	3,100	0	2,100	0	
<b>Debt service</b>								
5565.0 Fire House Remodel Principal	8,000	0	0	0	0	0	0	
5565.1 Fire House Remodel Interest Expense	3,600	0	0	0	0	0	0	
Total Debt service	11,600	0	0	0	0	0	0	
<b>Transfers</b>								
9082.0 TRANSFERS TO MBA	0	17,731	24,305	24,305	0	24,125	0	
Total Transfers	0	17,731	24,305	24,305	0	24,125	0	
Total Expenditures:	760,106	1,107,026	3,568,851	4,092,957	0	983,466	0	
Total Change In Net Position	63,488	108,935	(173,708)	0	0	0	0	

**Big Water Municipal Corporation**  
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 21 Municipal Building Authority - 07/01/2024 to 06/30/2025  
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	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Actual	Original Budget	Revised Budget	Worksheet Notes
<b>Change In Net Position</b>								
Revenue:								
Intergovernmental revenue	271,000	0	0	0	0	0	0	
3342 State grants	271,000	0	0	0	0	0	0	
Total Intergovernmental revenue	271,000	0	0	0	0	0	0	
Miscellaneous revenue	189,000	0	0	0	0	0	0	
3670 Processed from bond issues	0	12,000	11,360	11,360	0	11,240	0	
3680 Firehouse Bond	0	0	12,945	12,945	0	12,885	0	
3685 0 FIRE TRUCK RECEIVABLE	189,000	12,000	24,305	24,305	0	24,125	0	
Total Miscellaneous revenue	189,000	12,000	24,305	24,305	0	24,125	0	
Contributions and transfers	0	17,731	0	0	0	0	0	
3810 TRANSFER FROM GENERAL FUND	0	17,731	0	0	0	0	0	
Total Contributions and transfers	0	17,731	0	0	0	0	0	
Total Revenue:	460,000	29,731	24,305	24,305	0	24,125	0	
Expenditures:								
Miscellaneous	460,000	0	0	0	0	0	0	
4200 740 Public Safety Capital Outlay	460,000	0	0	0	0	0	0	
Total Miscellaneous	460,000	0	0	0	0	0	0	
Debt service	0	8,000	8,000	8,000	0	8,000	0	
4250 Firehouse Loan Principal	0	3,480	3,360	3,360	0	3,240	0	
4251 Firehouse Loan Interest	0	0	12,000	12,000	0	12,000	0	
4252 Fire Truck Loan Principal	0	0	945	945	0	885	0	
4253 Fire Truck Loan Interest	0	11,480	24,305	24,305	0	24,125	0	
Total Debt service	0	11,480	24,305	24,305	0	24,125	0	
Total Expenditures:	460,000	11,480	24,305	24,305	0	24,125	0	
Total Change In Net Position	0	18,251	0	0	0	0	0	

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<b>Change In Net Position</b>								
Revenue:								
Intergovernmental revenue	271,000	0	0	0	0	0	0	
3342 State grants	271,000	0	0	0	0	0	0	
Total Intergovernmental revenue	271,000	0	0	0	0	0	0	
Miscellaneous revenue	189,000	0	0	0	0	0	0	
3670 Processed from bond issues	189,000	0	0	0	0	0	0	
3680 Firehouse Bond	0	12,000	11,360	11,360	0	11,240	0	
3685 0 FIRE TRUCK RECEIVABLE	0	0	12,945	12,945	0	12,885	0	
Total Miscellaneous revenue	189,000	12,000	24,305	24,305	0	24,125	0	
Contributions and transfers	0	17,731	0	0	0	0	0	
3810 TRANSFER FROM GENERAL FUND	0	17,731	0	0	0	0	0	
Total Contributions and transfers	0	17,731	0	0	0	0	0	
Total Revenue:	460,000	29,731	24,305	24,305	0	24,125	0	
Expenditures:								
Miscellaneous	460,000	0	0	0	0	0	0	
4200 740 Public Safety Capital Outlay	460,000	0	0	0	0	0	0	
Total Miscellaneous	460,000	0	0	0	0	0	0	
Debt service	0	8,000	8,000	8,000	0	8,000	0	
4250 Firehouse Loan Principal	0	8,000	8,000	8,000	0	8,000	0	
4251 Firehouse Loan Interest	0	3,480	3,360	3,360	0	3,240	0	
4252 Fire Truck Loan Principal	0	0	12,000	12,000	0	12,000	0	
4253 Fire Truck Loan Interest	0	0	945	945	0	885	0	
Total Debt service	0	11,480	24,305	24,305	0	24,125	0	
Total Expenditures:	460,000	11,480	24,305	24,305	0	24,125	0	
Total Change In Net Position	0	18,251	0	0	0	0	0	