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

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110.0 PROPERTY TAXES - CURRENT	179,595	162,882	188,278	175,000	0	185,000	0	
3120.0 PROPERTY TAXES - DELINQUENT	12,641	22,823	23,049	15,500	0	17,000	0	
3130.0 GENERAL SALES AND USE TAXES	174,931	180,851	213,554	176,000	0	188,000	0	
3170.0 FEE-IN-LIEU OF PROP TAXES	14,929	20,450	15,878	14,000	0	16,000	0	
Total Taxes	**382,096**	**387,006**	**440,759**	**380,500**	**0**	**406,000**	**0**	
Licenses and permits								
3210.0 BUSINESS LICENSES & PERMITS	3,650	7,275	9,125	5,000	0	9,000	0	
3220.0 NON-BUSINESS LICENSES & PERMIT	2,730	3,085	1,412	2,000	0	2,000	0	
3221.0 BUILDING PERMITS	16,722	13,224	23,739	10,000	0	10,000	0	
3225.0 ANIMAL LICENSES	15	0	10	0	0	0	0	
Total Licenses and permits	**23,117**	**23,584**	**34,286**	**17,000**	**0**	**21,000**	**0**	
Intergovernmental revenue								
3340.0 STATE GRANTS	216,677	55,067	43,200	48,000	0	0	0	
3340.5 HWY 89 TURNOUT GRANT	0	2,506,947	0	0	0	0	0	
3355.0 GRANT REVENUE	60,000	75,000	4,456	4,000	0	4,000	0	
3355.5 FIRE STATE GRANT REVENUE	0	13,746	9,963	9,964	0	0	0	
3356.0 CLASS C ROAD FUND ALLOTMENT	65,468	103,787	95,340	65,000	0	70,000	0	
3692 ARPA REVENUE	30,239	0	0	0	0	0	0	
Total Intergovernmental revenue	**372,383**	**2,754,547**	**152,960**	**126,964**	**0**	**74,000**	**0**	
Charges for Fire Services								
3361.0 CLID CONTRACT	126,875	128,666	132,255	132,200	0	135,000	0	
3362 FIRE DEPARTMENT REVENUE	232,995	356,180	308,900	337,500	0	352,500	0	
3363 WILD LAND REVENUE	0	0	3,804	3,804	0	1,000	0	
Total Charges for Fire Services	**359,870**	**484,846**	**444,958**	**473,504**	**0**	**488,500**	**0**	
Charges for services								
3419.0 GENERAL GOV'T - POST OFFICE	12,648	16,815	17,648	18,000	0	18,000	0	
3443.0 REFUSE COLLECTION CHARGES	33,736	20	0	0	0	0	0	
Total Charges for services	**46,384**	**16,835**	**17,648**	**18,000**	**0**	**18,000**	**0**	
Fines and forfeitures								
3510.0 FINES AND FORFEITURES	5,487	0	0	0	0	0	0	
3520.0 COURT FEE	621	2,256	2,135	1,500	0	2,000	0	
Total Fines and forfeitures	**6,108**	**2,256**	**2,135**	**1,500**	**0**	**2,000**	**0**	
Interest								
3610.0 INTEREST EARNINGS	22,072	38,869	36,291	26,000	0	30,000	0	
Total Interest	**22,072**	**38,869**	**36,291**	**26,000**	**0**	**30,000**	**0**	
Miscellaneous revenue								
3630.0 VOLUNTARY FIRE CONTRIBUTION	2,105	0	10,000	10,000	0	0	0	
3690.0 MISCELLANEOUS REVENUE	1,826	0	1,207	0	0	0	0	
3694 EVENT DONATIONS	0	1,000	1,000	1,000	0	0	0	
3695.0 CASH OVER/SHORT	0	0	0	500	0	500	0	
Total Miscellaneous revenue	**3,931**	**1,000**	**12,207**	**11,500**	**0**	**500**	**0**	

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Contributions and transfers								
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	0	0	40,000	40,000	0	0	0	
3990.0 GEN FUND BALANCE TO BE APPROP.	0	0	0	73,214	0	39,343	0	
Total Contributions and transfers	**0**	**0**	**40,000**	**113,214**	**0**	**39,343**	**0**	
Total Revenue:	**1,215,961**	**3,708,942**	**1,181,244**	**1,168,182**	**0**	**1,079,343**	**0**	
Expenditures:								
General government								
Council								
4111.0 MAYOR SALARIES AND WAGES	5,968	6,875	6,866	7,150	0	7,150	0	
4113.0 EMPLOYEE BENEFITS	505	437	526	675	0	675	0	
4121.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	0	25	0	0	0	0	0	
4123.0 TRAVEL	36	0	0	1,500	0	0	0	
4124.0 OFFICE EXPENSE & SUPPLIES	177	291	0	150	0	150	0	
Total Council	**6,686**	**7,628**	**7,392**	**9,475**	**0**	**7,975**	**0**	
Court								
4211.0 SALARIES AND WAGES	3,000	0	0	0	0	0	0	
4212.0 SALARIES AND WAGES-CLERK	6,190	0	0	0	0	0	0	
4213.0 EMPLOYEE BENEFITS	750	0	0	0	0	0	0	
4224.0 OFFICE EXPENSE & SUPPLIES	262	0	0	0	0	0	0	
4229.0 TELEPHONE	507	0	0	0	0	0	0	
4230.0 PUBLIC DEFENDER	1,000	0	0	1,500	0	1,500	0	
4230.5 ATTORNEY	1,998	10,050	0	10,000	0	10,000	0	
4233.0 EDUCATION & TRAINING	687	0	0	0	0	0	0	
Total Court	**14,394**	**10,050**	**0**	**11,500**	**0**	**11,500**	**0**	
Administration								
4411.0 SALARIES AND WAGES	43,615	62,570	63,468	69,214	0	72,200	0	
4413.0 EMPLOYEE BENEFITS	3,529	7,262	4,887	6,000	0	6,000	0	
4415.0 EMPLOYEE MEDICAL BENEFITS	10,502	13,511	23,434	24,870	0	25,963	0	
4418.0 EMPLOYEE RETIREMENT	29	13,939	9,641	16,000	0	12,477	0	
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	3,831	4,091	2,954	3,500	0	3,100	0	
4422.0 PUBLIC NOTICES	64	0	0	500	0	500	0	
4423.0 TRAVEL	6,419	6,190	4,272	7,000	0	6,500	0	
4424.0 OFFICE EXPENSE & SUPPLIES	14,078	5,120	7,518	9,000	0	5,000	0	
4424.5 TOWN WEBSITE	53	4,355	2,975	3,200	0	4,300	0	
4425.0 EQUIPMENT - SUPPLIES & MAINT	2,101	908	1,980	2,000	0	2,000	0	
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	1,136	5,756	5,786	6,000	0	4,000	0	
4428.0 UTILITIES	8,492	3,622	2,686	4,000	0	3,000	0	
4429.0 TELEPHONE	2,564	753	1,064	800	0	1,000	0	
4430.0 LAWSUIT	1,600	2,612	0	3,000	0	3,000	0	
4430.5 ATTORNEY	5,061	3,423	1,970	5,000	0	5,000	0	
4431.0 ENGINEERING	62,514	17,067	9,139	10,000	0	10,000	0	
4431.5 AUDIT	3,805	5,495	4,195	5,500	0	5,000	0	
4433.0 EDUCATION & TRAINING	2,800	1,168	1,000	1,500	0	1,500	0	
4434.0 BANK CHARGES	4,349	4,362	2,959	4,500	0	4,000	0	
4435.0 POSTAL CONTRACT	27,706	35,917	35,647	34,000	0	34,000	0	

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	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
4451.0 INSURANCE AND SURETY BONDS	21,812	32,994	6,958	13,000	0	10,000	0	
4452.0 EVENT EXPENDITURES	0	425	539	1,575	0	2,000	0	
4461.0 MISCELLANEOUS	1,028	393	782	14,000	0	14,500	0	
Total Administration	**227,090**	**231,933**	**193,854**	**244,159**	**0**	**235,040**	**0**	
Non-Departmental								
4920.0 TOWN CLEAN-UP	461	71	157	600	0	2,200	0	
4939.0 ELECTIONS	0	3,235	0	0	0	3,500	0	
4961.0 MISCELLANEOUS	21,963	0	0	0	0	0	0	
4963.0 CONTRIBUTIONS AND DONATIONS	0	7,310	11,900	12,690	0	0	0	
4964.0 ARPA EXPENSE	38,196	2,048	6,572	6,408	0	0	0	
Total Non-Departmental	**60,620**	**12,664**	**18,629**	**19,698**	**0**	**5,700**	**0**	
Total General government	**308,789**	**262,275**	**219,875**	**284,832**	**0**	**260,215**	**0**	
Public safety								
Police								
5411.0 SALARIES - FULL TIME	74,672	85,983	70,070	72,550	0	75,544	0	
5412.0 SALARIES - PART TIME	0	0	8,480	13,000	0	22,000	0	
5413.0 EMPLOYEE BENEFITS	26,144	28,943	6,087	6,600	0	6,600	0	
5415.0 MED INSUR	23,953	24,535	21,885	24,000	0	26,000	0	
5418.0 EMPLOYEE RETIREMENT	0	0	19,969	22,000	0	22,000	0	
5424.0 OFFICE EXPENSE & SUPPLIES	17	4,154	3,652	900	0	500	0	
5425.0 EQUIPMENT - SUPPLIES & MAINT	4,487	3,225	18,723	23,000	0	3,000	0	
5425.5 GRANT EXPENDITURES	(1,790)	2,857	4,456	4,000	0	4,000	0	
5426.0 FUEL	6,843	5,049	5,470	6,000	0	6,000	0	
5428.0 UTILITIES	3	160	609	0	0	1,000	0	
5429.0 TELEPHONE	958	1,074	600	1,000	0	2,000	0	
5430.0 GRANT EXPENDITURES	2,670	0	0	0	0	0	0	
5433.0 EDUCATION & TRAINING	0	0	990	100	0	1,000	0	
5451.0 INSURANCE AND SURETY BONDS	0	0	618	0	0	800	0	
5461.0 MISCELLANEOUS	0	50	50	200	0	200	0	
Total Police	**137,955**	**156,031**	**161,659**	**173,350**	**0**	**170,644**	**0**	
Fire								
5511.0 SALARIES AND WAGES	238,774	341,620	336,555	341,816	0	357,489	0	
5511.1 TRANSPORT SALARIES AND WAGES	4,152	2,200	595	2,000	0	0	0	
5513.0 EMPLOYEE BENEFITS	21,546	41,940	52,390	36,000	0	48,000	0	
5515.0 EMPLOYEE RETIREMENT	0	38,841	30,438	34,000	0	30,000	0	
5523.0 STATION MAINTANCE AND REPAIR	0	2,818	14,192	500	0	5,000	0	
5524.0 OFFICE EXPENSE & SUPPLIES	9,367	9,987	9,187	10,000	0	8,500	0	
5524.1 UNIFORMS	0	5,999	3,571	5,000	0	5,000	0	
5525.0 EQUIPMENT - SUPPLIES & MAINT	35,907	11,949	15,629	19,000	0	10,000	0	
5525.1 MAINTENANCE - E31	5,315	1,529	702	1,000	0	3,000	0	
5525.15 MAINTENANCE - E32	4,237	1,065	6,899	1,500	0	3,000	0	
5525.2 MAINTENANCE - R31	0	5,065	1,340	1,000	0	4,000	0	
5525.3 MAINTENANCE - R32	0	530	0	500	0	0	0	
5525.4 MAINTENANCE - A31	1,386	762	105	500	0	0	0	
5525.5 MAINTENANCE - A32	4,760	(38)	0	0	0	0	0	

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
5525.6 MAINTENANCE - BR31	0	792	690	500	0	1,000	0	
5525.7 MAINTENANCE - CH30	0	2,425	3,050	1,000	0	2,000	0	
5526.1 FUEL - Brush Truck	1,189	0	166	500	0	500	0	
5526.2 FUEL - ENGINE 31	4,554	2,002	2,771	1,000	0	1,500	0	
5526.3 FUEL - ENGINE 32	0	2,042	98	2,000	0	1,500	0	
5526.31 FUEL - R31	0	1,983	484	1,000	0	1,500	0	
5526.32 FUEL - R32	5,515	2,588	0	1,500	0	0	0	
5526.4 FUEL - A32	0	(257)	0	0	0	0	0	
5526.5 FUEL - CH30	0	0	4,827	3,000	0	4,000	0	
5527 EQUIPMENT - FIRE	0	0	210	0	0	0	0	
5527.1 EQUIPMENT - HAZMAT	0	0	(2,138)	0	0	0	0	
5528.0 UTILITIES	7,022	6,101	6,759	7,000	0	7,000	0	
5529.0 TELEPHONE	241	730	3,077	1,000	0	2,500	0	
5530.0 GRANT EXPENDITURES	10	2,446	9,963	9,964	0	0	0	
5530.1 QUICK RESPONSE VEHICLE GRANT	0	66,227	0	0	0	0	0	
5533.0 EDUCATION & TRAINING	2,624	3,902	3,555	4,000	0	4,000	0	
5533.1 EDUCATION & TRAINING SUPPLIES	0	286	1,191	0	0	1,000	0	
5534.0 TRAVEL EXPENSES	4,603	7,034	4,392	8,000	0	3,000	0	
5535.0 WILD LAND	7,591	9,230	3,188	3,804	0	1,000	0	
5536 ATTORNEY	0	0	1,810	0	0	1,000	0	
5537 PUBLIC RELATIONS	0	0	1,915	0	0	2,000	0	
5551.0 INSURANCE AND SURETY BONDS	1,115	1,378	17,474	14,000	0	20,000	0	
5561.0 MISCELLANEOUS	3,350	4,037	1,348	37,000	0	1,500	0	
5567.0 FIRE HOUSE LEASE PMT	12,000	11,360	11,240	11,240	0	11,120	0	
5568.0 FIRE TRUCK LEASE PMT	0	12,945	12,885	12,885	0	12,825	0	
Total Fire	**375,259**	**601,519**	**560,556**	**572,209**	**0**	**552,934**	**0**	
Building								
5611.0 SALARIES AND WAGES	9,253	11,059	9,926	11,000	0	11,000	0	
5613.0 EMPLOYEE BENEFITS	46	528	566	550	0	550	0	
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,149	1,060	1,154	500	0	500	0	
5623.0 TRAVEL	0	281	0	0	0	0	0	
5624.0 OFFICE EXPENSE & SUPPLIES	258	458	0	500	0	500	0	
5625.0 EQUIPMENT - SUPPLIES & MAINT	(345)	0	0	0	0	0	0	
5633.0 EDUCATION & TRAINING	0	690	0	3,409	0	2,000	0	
Total Building	**10,361**	**14,076**	**11,647**	**15,959**	**0**	**14,550**	**0**	
Total Public safety	**523,576**	**771,626**	**733,862**	**761,518**	**0**	**738,128**	**0**	
Highways and public improvements								
Highways								
6110.0 Streets SALARIES & WAGES	6,650	7,975	6,875	7,150	0	7,150	0	
6113.0 Streets BENEFITS	463	699	532	1,000	0	1,000	0	
6120.0 Streets debt service - principal	21,000	21,000	21,000	21,000	0	0	0	
6121 Streets debt service - interest	945	630	315	1,000	0	0	0	
6127.0 Streets REPAIRS & MAINTENANCE	1,595	5,970	2,165	3,350	0	26,000	0	
6140 Road Development	12,623	432	23,184	23,500	0	0	0	
6140.1 US 89 HWY TURNOUT PROJ	210,145	2,709,422	0	0	0	0	0	
6163.0 CLASS C ROAD PROGRAM	0	4,022	25,681	51,000	0	35,850	0	

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	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
6263.0 WASTE COLLECTION & DISPOSAL	2,362	0	0	0	0	0	0	
Total Highways	**255,783**	**2,750,149**	**79,751**	**108,000**	**0**	**70,000**	**0**	
Total Highways and public improvements	**255,783**	**2,750,149**	**79,751**	**108,000**	**0**	**70,000**	**0**	
Parks, recreation, and public property								
Parks & Recreation								
6411.0 SALARIES AND WAGES	224	461	4,600	6,700	0	6,000	0	
6425.0 EQUIPMENT - SUPPLIES & MAINT	0	706	373	732	0	800	0	
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	530	30	1,107	2,000	0	700	0	
6428.0 UTILITIES	393	1,030	3,848	3,900	0	3,000	0	
6461.0 MISCELLANEOUS	0	0	24	500	0	500	0	
Total Parks & Recreation	**1,147**	**2,228**	**9,952**	**13,832**	**0**	**11,000**	**0**	
Total Parks, recreation, and public property	**1,147**	**2,228**	**9,952**	**13,832**	**0**	**11,000**	**0**	
Transfers								
9092.0 TRANSFERS TO MBA	17,731	24,305	0	0	0	0	0	
Total Transfers	**17,731**	**24,305**	**0**	**0**	**0**	**0**	**0**	
Total Expenditures:	**1,107,026**	**3,810,583**	**1,043,441**	**1,168,182**	**0**	**1,079,343**	**0**	
Total Change In Net Position	**108,935**	**(101,641)**	**137,802**	**0**	**0**	**0**	**0**	

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

	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3680 FIREHOUSE RECEIVABLE	12,000	11,360	11,240	11,240	0	11,120	0	
3685.0 FIRE TRUCK RECEIVABLE	0	12,945	12,885	12,885	0	12,825	0	
Total Miscellaneous revenue	**12,000**	**24,305**	**24,125**	**24,125**	**0**	**23,945**	**0**	
Contributions and transfers								
3810 TRANSFER FROM GENERAL FUND	17,731	24,305	0	0	0	0	0	
Total Contributions and transfers	**17,731**	**24,305**	**0**	**0**	**0**	**0**	**0**	
Total Revenue:	**29,731**	**48,610**	**24,125**	**24,125**	**0**	**23,945**	**0**	
Expenditures:								
Debt service								
4250 Firehouse Loan Principal	8,000	8,000	8,000	8,000	0	8,000	0	
4251 Firehouse Loan Interest	3,480	3,360	3,240	3,240	0	3,120	0	
4252 Fire Truck Loan Principal	0	12,000	12,000	12,000	0	12,000	0	
4253 Fire Truck Loan Interest	0	945	885	885	0	825	0	
Total Debt service	**11,480**	**24,305**	**24,125**	**24,125**	**0**	**23,945**	**0**	
Total Expenditures:	**11,480**	**24,305**	**24,125**	**24,125**	**0**	**23,945**	**0**	
Total Change In Net Position	**18,251**	**24,305**	**0**	**0**	**0**	**0**	**0**	