

Big Water Municipal Corporation
Budgeting Worksheet
10 General Fund - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110.0 PROPERTY TAXES - CURRENT	162,882	192,399	198,948	198,900	0	199,000	0	
3120.0 PROPERTY TAXES - DELINQUENT	22,823	26,155	22,471	17,000	0	20,000	0	
3130.0 GENERAL SALES AND USE TAXES	180,851	232,627	121,933	138,000	0	150,000	0	
3140.0 TRANSIENT ROOM TAXES	0	0	38,947	50,000	0	50,000	0	
3150.0 COMMUNITY RESORT TAXES	0	0	13,368	0	0	80,000	0	
3170.0 FEE-IN-LIEU OF PROP TAXES	20,450	16,296	12,665	16,000	0	16,000	0	
Total Taxes	387,006	467,477	408,332	419,900	0	515,000	0	
Licenses and permits								
3210.0 BUSINESS LICENSES & PERMITS	7,275	9,125	7,750	9,000	0	9,000	0	
3220.0 NON-BUSINESS LICENSES & PERMIT	3,085	1,412	1,665	2,000	0	2,000	0	
3221.0 BUILDING PERMITS	13,224	23,915	10,549	10,000	0	10,000	0	
3225.0 ANIMAL LICENSES	0	10	2	0	0	0	0	
Total Licenses and permits	23,584	34,462	19,966	21,000	0	21,000	0	
Intergovernmental revenue								
3340.0 STATE GRANTS	55,067	43,200	2,700	1,500	0	0	0	
3340.5 HWY 89 TURNOUT GRANT	2,506,947	0	0	0	0	0	0	
3355.0 GRANT REVENUE	75,000	4,456	4,500	4,000	0	0	0	
3355.5 FIRE STATE GRANT REVENUE	13,746	9,963	0	0	0	0	0	
3356.0 CLASS C ROAD FUND ALLOTMENT	103,787	96,785	87,774	70,000	0	70,000	0	
3360.0 FIRE DEPT COUNTY CONTRIBUTION	0	0	7,500	0	0	7,500	0	
Total Intergovernmental revenue	2,754,547	154,405	102,474	75,500	0	77,500	0	
Charges for Fire Services								
3361.0 CLID CONTRACT	128,666	132,205	135,843	135,000	0	138,713	0	
3362 FIRE DEPARTMENT REVENUE	356,180	259,600	244,490	352,500	0	290,000	0	
3363 WILD LAND REVENUE	0	3,804	0	1,000	0	1,000	0	
Total Charges for Fire Services	484,846	395,609	380,333	488,500	0	429,713	0	
Charges for services								
3419.0 GENERAL GOV'T - POST OFFICE	16,815	17,648	16,177	18,000	0	18,000	0	
3443.0 REFUSE COLLECTION CHARGES	20	0	0	0	0	0	0	
Total Charges for services	16,835	17,648	16,177	18,000	0	18,000	0	
Fines and forfeitures								
3520.0 COURT FEE	2,256	2,135	2,636	2,000	0	2,000	0	
Total Fines and forfeitures	2,256	2,135	2,636	2,000	0	2,000	0	
Interest								
3610.0 INTEREST EARNINGS	38,869	39,566	28,353	30,000	0	28,000	0	
Total Interest	38,869	39,566	28,353	30,000	0	28,000	0	
Miscellaneous revenue								
3630.0 VOLUNTARY FIRE CONTRIBUTION	0	10,000	25	0	0	0	0	
3650.0 FIRE DEPT DONATIONS	0	0	2,747	0	0	0	0	
3690.0 MISCELLANEOUS REVENUE	0	1,264	386	400	0	0	0	
3694 EVENT DONATIONS	1,000	1,000	1,100	1,100	0	1,000	0	

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3695.0 CASH OVER/SHORT	0	0	0	500	0	500	0	
Total Miscellaneous revenue	1,000	12,264	4,258	2,000	0	1,500	0	
Contributions and transfers								
3970.0 CONTRIBUTIONS-PRIVATE SOURCES	0	40,000	0	0	0	0	0	
3990.0 GEN FUND BALANCE TO BE APPROP.	0	0	0	68,731	0	64,415	0	
Total Contributions and transfers	0	40,000	0	68,731	0	64,415	0	
Total Revenue:	3,708,942	1,163,566	962,529	1,125,631	0	1,157,128	0	
Expenditures:								
General government								
Council								
4111.0 MAYOR SALARIES AND WAGES	6,875	7,141	6,325	7,150	0	7,150	0	
4113.0 EMPLOYEE BENEFITS	437	547	484	675	0	600	0	
4121.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	25	0	0	0	0	0	0	
4123.0 TRAVEL	0	0	60	150	0	150	0	
4124.0 OFFICE EXPENSE & SUPPLIES	291	0	0	0	0	0	0	
Total Council	7,628	7,688	6,869	7,975	0	7,900	0	
Court								
4224.0 OFFICE EXPENSE & SUPPLIES	0	0	276	0	0	0	0	
4230.0 PUBLIC DEFENDER	0	0	0	1,500	0	1,500	0	
4230.5 ATTORNEY	10,050	0	10,000	10,000	0	10,000	0	
Total Court	10,050	0	10,276	11,500	0	11,500	0	
Administration								
4411.0 SALARIES AND WAGES	62,570	65,949	69,144	72,200	0	74,005	0	
4413.0 EMPLOYEE BENEFITS	7,262	5,077	6,116	6,000	0	7,150	0	
4415.0 EMPLOYEE MEDICAL BENEFITS	13,511	24,662	19,182	25,963	0	25,500	0	
4418.0 EMPLOYEE RETIREMENT	13,939	10,018	9,409	12,477	0	11,000	0	
4421.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	4,091	2,954	2,921	3,100	0	2,000	0	
4422.0 PUBLIC NOTICES	0	0	26	500	0	500	0	
4423.0 TRAVEL	6,190	4,272	2,190	6,500	0	6,500	0	
4424.0 OFFICE EXPENSE & SUPPLIES	5,120	7,743	6,349	8,000	0	8,000	0	
4424.5 TOWN WEBSITE	4,355	2,975	0	4,300	0	2,200	0	
4425.0 EQUIPMENT - SUPPLIES & MAINT	908	1,980	1,617	2,000	0	2,000	0	
4426.0 INFORMATION TECHNOLOGY (IT) SERVICES	0	0	3,455	2,500	0	3,500	0	
4427.0 BLDG & GRNDS - SUPPLIES/MAINT	5,756	8,071	1,743	4,000	0	4,000	0	
4428.0 UTILITIES	3,622	2,900	2,376	3,000	0	3,000	0	
4429.0 TELEPHONE	753	1,059	1,164	1,000	0	1,000	0	
4430.0 LAWSUIT	2,612	0	1,764	3,100	0	3,000	0	
4430.5 ATTORNEY	3,423	3,050	5,033	5,500	0	5,000	0	
4431.0 ENGINEERING	17,067	9,571	6,681	10,000	0	10,000	0	
4431.5 AUDIT	5,495	4,195	4,350	4,400	0	4,500	0	
4433.0 EDUCATION & TRAINING	1,168	1,000	1,524	3,000	0	3,000	0	
4434.0 BANK CHARGES	4,362	3,339	2,626	4,000	0	4,000	0	
4435.0 POSTAL CONTRACT	35,917	36,959	36,260	34,000	0	34,000	0	
4451.0 INSURANCE AND SURETY BONDS	32,994	7,043	1,964	10,000	0	10,000	0	
4452.0 EVENT EXPENDITURES	425	539	1,380	3,500	0	1,000	0	

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	<u>2024</u> Actual	<u>2025</u> Actual	<u>2026</u> Actual	<u>2026</u> Budget	<u>2027</u> Actual	<u>Original</u> Budget	<u>Revised</u> Budget	<u>Worksheet</u> Notes
4461.0 MISCELLANEOUS	393	782	708	7,500	0	10,000	0	
Total Administration	231,933	204,139	187,983	236,540	0	234,855	0	
Non-Departmental								
4920.0 TOWN CLEAN-UP	71	157	274	2,200	0	500	0	
4930.0 PLANNING & ZONING TRAINING	0	0	50	50	0	0	0	
4939.0 ELECTIONS	3,235	0	2,131	3,450	0	0	0	
4963.0 CONTRIBUTIONS AND DONATIONS	7,310	11,900	0	0	0	0	0	
4964.0 ARPA EXPENSE	2,048	6,572	0	0	0	0	0	
Total Non-Departmental	12,664	18,629	2,456	5,700	0	500	0	
Total General government	262,275	230,456	207,583	261,715	0	254,755	0	
Public safety								
Police								
5411.0 SALARIES - FULL TIME	85,983	72,989	71,076	75,544	0	77,432	0	
5412.0 SALARIES - PART TIME	0	8,880	21,572	24,860	0	25,000	0	
5413.0 EMPLOYEE BENEFITS	28,943	6,340	7,069	6,600	0	7,200	0	
5415.0 MED INSUR	24,535	23,874	21,032	26,000	0	26,000	0	
5418.0 EMPLOYEE RETIREMENT	0	20,825	19,945	22,000	0	24,000	0	
5419.0 EQUIPMENT - SUPPLIES & MAINT	3,225	18,723	16,948	15,900	0	8,000	0	
5420.0 SAFETY EQUIPMENT - SUPPLIES & MAINT	0	0	0	3,000	0	3,000	0	
5421.0 VEHICLE EQUIPMENT - SUPPLIES & MAINT	0	0	2,262	0	0	3,000	0	
5423.0 TRAVEL	0	0	458	1,000	0	1,000	0	
5424.0 OFFICE EXPENSE & SUPPLIES	4,154	3,652	1,573	500	0	500	0	
5426.0 FUEL	5,049	6,021	5,734	6,000	0	7,500	0	
5427.0 UNIFORMS	0	0	872	0	0	1,000	0	
5428.0 UTILITIES	160	689	874	1,000	0	1,000	0	
5429.0 TELEPHONE	1,074	709	611	1,000	0	1,000	0	
5430.0 INFORMATION TECHNOLOGY (IT) SERVICES	0	0	2,285	2,000	0	3,500	0	
5433.0 EDUCATION & TRAINING	0	990	0	500	0	2,000	0	
5434.0 GRANT EXPENDITURES	2,857	4,456	0	4,000	0	0	0	
5451.0 INSURANCE AND SURETY BONDS	0	703	3,684	2,600	0	3,700	0	
5461.0 MISCELLANEOUS	50	50	100	100	0	200	0	
Total Police	156,031	168,903	176,097	192,604	0	195,032	0	
Fire								
5511.0 SALARIES AND WAGES	341,620	351,147	340,039	357,489	0	366,426	0	
5511.1 TRANSPORT SALARIES AND WAGES	2,200	595	0	0	0	0	0	
5513.0 EMPLOYEE BENEFITS	41,940	53,492	26,750	27,000	0	28,000	0	
5514.0 MEDICAL BENEFITS	0	0	29,988	29,000	0	36,000	0	
5515.0 EMPLOYEE RETIREMENT	38,841	30,977	34,612	30,000	0	44,500	0	
5523.0 STATION MAINTANCE AND REPAIR	2,818	14,192	1,936	5,000	0	5,000	0	
5524.0 OFFICE EXPENSE & SUPPLIES	9,987	9,291	3,864	8,500	0	3,500	0	
5524.1 UNIFORMS	5,999	3,571	4,332	5,000	0	5,000	0	
5525.0 EQUIPMENT - SUPPLIES & MAINT	11,949	15,629	7,085	9,000	0	6,000	0	
5525.1 MAINTENANCE - E31	1,529	702	7,034	3,400	0	25,500	0	
5525.15 MAINTENANCE - E32	1,065	6,899	3,005	3,000	0	10,000	0	
5525.2 MAINTENANCE - R31	5,065	1,352	130	4,000	0	3,000	0	

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5525.3 MAINTENANCE - R32	530	0	0	0	0	0	0	
5525.4 MAINTENANCE - A31	762	105	0	0	0	0	0	
5525.5 MAINTENANCE - A32	(38)	0	79	0	0	0	0	
5525.6 MAINTENANCE - BR31	792	690	0	1,000	0	1,000	0	
5525.7 MAINTENANCE - CH30	2,425	3,050	1,591	2,000	0	2,000	0	
5526.1 FUEL - BRUSH TRUCK 31	0	188	450	500	0	500	0	
5526.2 FUEL - ENGINE 31	2,002	2,771	823	1,500	0	1,200	0	
5526.3 FUEL - ENGINE 32	2,042	98	625	1,500	0	1,200	0	
5526.31 FUEL - R31	1,983	531	793	1,500	0	1,200	0	
5526.32 FUEL - R32	2,588	0	0	0	0	0	0	
5526.4 FUEL - A32	(257)	0	0	0	0	0	0	
5526.5 FUEL - CH30	0	5,153	2,836	4,000	0	3,000	0	
5527 EQUIPMENT - FIRE	0	210	535	1,000	0	4,000	0	
5527.1 EQUIPMENT - HAZMAT	0	(2,138)	0	0	0	0	0	
5528.0 UTILITIES	6,101	7,016	5,215	7,000	0	7,000	0	
5529.0 TELEPHONE	730	3,348	2,345	2,500	0	2,500	0	
5530.0 GRANT EXPENDITURES	2,446	9,963	0	0	0	0	0	
5530.1 QUICK RESPONSE VEHICLE GRANT	66,227	0	0	0	0	0	0	
5533.0 EDUCATION & TRAINING	3,902	3,714	3,897	4,000	0	4,000	0	
5533.1 EDUCATION & TRAINING SUPPLIES	286	1,243	737	1,000	0	1,000	0	
5534.0 TRAVEL EXPENSES	7,034	5,907	826	3,000	0	2,500	0	
5535.0 WILD LAND	9,230	1,805	571	1,000	0	1,000	0	
5536 ATTORNEY	0	1,810	2,232	1,000	0	1,000	0	
5537 PUBLIC RELATIONS	0	1,915	1,459	2,000	0	2,000	0	
5551.0 INSURANCE AND SURETY BONDS	1,378	17,726	15,451	20,000	0	15,500	0	
5561.0 MISCELLANEOUS	4,037	1,538	2,113	1,500	0	1,500	0	
5567.0 FIRE HOUSE LEASE PMT	11,360	11,240	11,120	11,120	0	12,000	0	
5568.0 FIRE TRUCK LEASE PMT	12,945	12,885	12,825	12,825	0	12,765	0	
Total Fire	601,519	578,615	525,295	561,334	0	609,791	0	
Building								
5611.0 SALARIES AND WAGES	11,059	11,280	11,847	11,000	0	11,000	0	
5613.0 EMPLOYEE BENEFITS	528	612	572	550	0	550	0	
5621.0 BOOK, SUBSCRIPTIONS/MEMBERSHIP	1,060	1,154	0	500	0	500	0	
5623.0 TRAVEL	281	0	0	0	0	0	0	
5624.0 OFFICE EXPENSE & SUPPLIES	458	0	22	500	0	500	0	
5633.0 EDUCATION & TRAINING	690	0	0	2,000	0	1,000	0	
Total Building	14,076	13,047	12,441	14,550	0	13,550	0	
Total Public safety	771,626	760,564	713,833	768,488	0	818,373	0	
Highways and public improvements								
Highways								
6110.0 Streets SALARIES & WAGES	7,975	7,150	6,325	7,150	0	7,150	0	
6113.0 Streets BENEFITS	699	553	484	1,000	0	600	0	
6120.0 Streets debt service - principal	21,000	21,000	0	0	0	0	0	
6121 Streets debt service - interest	630	315	0	0	0	0	0	
6127.0 Streets REPAIRS & MAINTENANCE	5,970	2,165	2,042	26,000	0	10,000	0	
6140 Road Development	432	23,184	0	0	0	0	0	

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6140.1 US 89 HWY TURNOUT PROJ	2,709,422	0	0	0	0	0	0	
6163.0 CLASS C ROAD PROGRAM	4,022	42,013	5,465	35,850	0	52,250	0	
Total Highways	2,750,149	96,379	14,316	70,000	0	70,000	0	
Total Highways and public improvements	2,750,149	96,379	14,316	70,000	0	70,000	0	
Parks, recreation, and public property								
Parks & Recreation								
6411.0 SALARIES AND WAGES	461	4,600	5,001	6,000	0	6,000	0	
6412.0 VISITOR CENTER SALARIES AND WAGES	0	0	927	12,428	0	0	0	
6413.0 EMPLOYEE BENEFITS	0	0	138	0	0	500	0	
6424.0 OFFICE EXPENSE & SUPPLIES	0	0	31	0	0	0	0	
6425.0 EQUIPMENT - SUPPLIES & MAINT	706	373	18	800	0	800	0	
6427.0 BLDG & GRNDS - SUPPLIES/MAINT	30	1,107	300	700	0	700	0	
6428.0 UTILITIES	1,030	3,890	5,540	5,000	0	6,000	0	
6461.0 MISCELLANEOUS	0	24	0	500	0	0	0	
Total Parks & Recreation	2,228	9,994	11,955	25,428	0	14,000	0	
Total Parks, recreation, and public property	2,228	9,994	11,955	25,428	0	14,000	0	
Transfers								
9092.0 TRANSFERS TO MBA	24,305	0	0	0	0	0	0	
Total Transfers	24,305	0	0	0	0	0	0	
Total Expenditures:	3,810,583	1,097,393	947,687	1,125,631	0	1,157,128	0	
Total Change In Net Position	(101,641)	66,173	14,842	0	0	0	0	

Big Water Municipal Corporation
Budgeting Worksheet
21 Municipal Building Authority - 07/01/2026 to 06/30/2027
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	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Miscellaneous revenue								
3680 FIREHOUSE RECEIVABLE	11,360	11,240	11,120	11,120	0	12,000	0	
3685.0 FIRE TRUCK RECEIVABLE	12,945	12,885	12,825	12,825	0	12,765	0	
Total Miscellaneous revenue	24,305	24,125	23,945	23,945	0	24,765	0	
Contributions and transfers								
3810 TRANSFER FROM GENERAL FUND	24,305	0	0	0	0	0	0	
Total Contributions and transfers	24,305	0	0	0	0	0	0	
Total Revenue:	48,610	24,125	23,945	23,945	0	24,765	0	
Expenditures:								
Debt service								
4250 Firehouse Loan Principal	8,000	8,000	8,000	8,000	0	9,000	0	
4251 Firehouse Loan Interest	3,360	3,240	3,120	3,120	0	3,000	0	
4252 Fire Truck Loan Principal	12,000	12,000	12,000	12,000	0	12,000	0	
4253 Fire Truck Loan Interest	945	885	825	825	0	765	0	
Total Debt service	24,305	24,125	23,945	23,945	0	24,765	0	
Total Expenditures:	24,305	24,125	23,945	23,945	0	24,765	0	
Total Change In Net Position	24,305	0	0	0	0	0	0	

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