

City of Lander
Budget Request
6/30/2026



		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026		
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget	Variance	Notes
GENERAL FUND										
10-310-1100	TAXES - GENERAL	555,827	607,490	659,531	742,298	576,566	798,000	665,497	-16.60%	Reduced to reflect legislative changes for refunds. Valuations used 06/01/2024
10-310-1200	TAXES - AUTO GENERAL	171,545	168,511	171,656	169,213	176,436	175,000	175,000	0.00%	
10-310-1300	TAXES - DELINQUENT	48,532	8,725	46,992	21,960	20,431	15,000	20,000	33.33%	
10-310-1301	TAXES - DELINQUENT INTEREST	1,869	1,510	2,682	1,953	2,115	3,000	3,000	0.00%	
10-310-1305	WEED & PEST TAXES	0	95,623	73,794	83,516	63,435	78,000	78,000	0.00%	
10-310-3000	SALES/USE TAX	1,765,937	1,833,090	1,962,201	1,942,349	1,519,187	1,950,000	1,900,000	-2.56%	Very conservative
10-310-4000	CIGARETTE TAX	35,961	29,121	27,233	24,554	16,647	22,000	22,000	0.00%	
10-310-4500	SPECIAL FUELS DIESEL TAX	74,350	78,471	78,390	76,826	58,841	75,000	80,000	6.67%	We are seeing a reduction of diesel taxes collect
10-310-4800	GASOLINE	199,218	217,095	200,318	173,599	113,609	200,000	157,000	-21.50%	We are seeing a large reduction of gas taxes current year
10-310-4900	LIQUOR LICENSE	48,758	78,321	32,786	36,527	34,205	40,000	38,000	-5.00%	
10-310-5000	LOTTERY TAXES	30,546	21,893	40,841	36,411	13,482	38,000	20,000	-47.37%	Sales are greater when jackpots are larger
10-310-6000	PARI MUTUEL TAX	0	1,010	2,622	4,840	2,613	0	5,000		
10-310-8000	DIRECT/SUPPLEMENT DISTRIBUT	988,598	946,079	981,712	1,491,783	1,341,864	1,341,861	1,500,138	11.80%	This is \$528,008 above average. Didn't mainstream this money
10-310-8100	MINERAL SEVERANCE TAX DIST	280,743	271,629	271,726	272,061	204,158	238,000	238,000	0.00%	
10-310-8200	FRANCHISE - QWEST	7,766	6,399	5,283	3,876	2,351	4,000	4,000	0.00%	Land lines are decreasing
10-310-8300	FRANCHISE - SOURCE GAS	66,926	54,752	63,057	54,926	41,525	60,000	55,000	-8.33%	
10-310-8400	FRANCHISE - ROCKY MTN	350,894	342,079	369,338	384,609	349,218	380,000	400,000	5.26%	
10-310-8500	FRANCHISE - CHARTER	90,951	90,882	87,600	78,639	36,285	80,000	75,000	-6.25%	
10-310-8600	FRANCHISE - VISIONARY	1	0	0	0	0	0	0		
10-320-1000	BUSINESS LICENSES	31,397	42,628	59,329	61,749	32,096	40,000	40,000	0.00%	
10-320-2100	BUILDING PERMITS	46,697	52,029	80,171	131,275	82,180	90,000	90,000	0.00%	
10-320-2600	ANIMAL LICENSES	2,378	1,815	2,485	2,328	1,283	2,000	2,000	0.00%	
10-330-1570	AFG FIREFIGHTER GRANT	0	0	0	0	0	950,000	950,000	0.00%	Applied for a firefighter grant for equipment replacement
10-330-4040	MOSQUITO GRANT	0	0	0	9,732	0	0	0		
10-330-4100	REIMB COPS IN SCHOOL/LVHS	138,523	161,877	194,147	207,936	213,880	213,880	228,632	6.90%	Reimbursed for both SRO officers
10-330-4200	FEDERAL MINERAL ROYALTIES	473,272	474,180	460,712	464,892	353,056	475,000	465,000	-2.11%	
10-330-4410	ALCOHOL COMPLIANCE -UDAL	3,299	27,880	11,080	8,783	7,534	6,000	7,000	16.67%	
10-330-4430	WYOMING ENERGY AUTHORITY	0	0	0	0	0	25,000	3,500	-86.00%	Public Works weatherization grant
10-330-4500	TAD GRANT	1,000	700	0	1,000	0	1,000	600	-40.00%	Light Up Lander
10-330-4750	POPO AGIE CONSERVATION DIST	0	5,000	0	0	0	0	0		
10-330-9720	WDOT- TRAFFIC ENFORCEMENT	31,591	13,031	23,701	16,901	17,648	22,000	21,000	-4.55%	
10-330-9723	WY HIGHWAY SAFETY - RADIOS	0	0	0	0	0	53,182	0	-100.00%	Didn't apply
10-330-9725	HOMELAND SECURITY	0	48,600	68,132	28,327	2,344	27,310	0	-100.00%	Didn't apply

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10-330-9728	VICTIM WITNESS GRANT	49,878	51,173	12,836	0	0	0	0		
10-330-9729	LOR GRANT	0	0	0	0	58,694	0	10,000		Future potential projects
10-330-9735	COVID RELIEF - WORKERS COMP	19,202	0	0	0	0	0	0		
10-330-9745	SLIB COVID - UNREIMBURSED E	40,000	0	0	0	0	0	0		
10-330-9746	SLIB COVID - PAYROLL REIMB	89,318	0	0	0	0	0	0		
10-330-9747	SLIB COVID - BUILDING	450,000	0	0	0	0	0	0		
10-330-9770	FREMONT COUNTY RECREATION BO.	0	0	7,000	7,000	7,000	7,000	0	-100.00%	Rec programming
10-330-9775	LANDER DISTRICT REC BOARD	0	0	0	0	25,000	17,500	25,000	42.86%	Rec programming Sinks Canyon Camp
10-330-9810	BVP BULLET PROOF VEST PROGRAM	0	0	0	0	0	5,000	0	-100.00%	
10-340-5300	SNOW REMOVAL	6,111	6,111	8,132	8,763	7,363	8,000	8,000	0.00%	
10-340-5400	ANIMAL CONTROL & SHELTER FEE	980	20	0	0	0	1,000	0	-100.00%	
10-340-7200	PARKS BOARD 3/4 MILL	0	5,000	0	0	0	0	0		
10-340-7300	PARKS & RECREATION EVENT FEES	0	0	12,675	0	0	0	0		
10-340-7400	PARK & RECREATION USER FEES	7,507	16,250	8,700	14,865	7,630	12,000	12,000	0.00%	
10-340-7410	SPORT ASSN USER FEES	2,350	4,875	3,355	2,135	1,000	4,000	4,000	0.00%	
10-340-7500	CONCESSIONS	185	175	7,951	6,240	5,788	5,000	7,000	40.00%	
10-340-7600	PROGRAM REGISTRATION	12,234	22,580	11,560	21,833	213	10,000	21,000	110.00%	
10-340-7610	ICE SKATING	914	95	29,969	22,577	30,793	20,000	20,000	0.00%	
10-340-7620	HOCKEY	95	0	80	30	355	0	0		
10-340-8000	WEED & PEST CHARGES	581	7,268	0	0	0	0	0		
10-340-8500	FREMONT CO REIMB WEED PROGR	70,627	24,178	0	5,975	0	0	0		We now collect the weed & pest taxes directly
10-340-9200	COMMUNITY CENTER	52,086	81,994	97,303	124,199	84,715	90,000	110,000	22.22%	
10-340-9300	VIN CHECK POLICE	5,030	4,410	6,330	5,140	4,100	6,000	6,000	0.00%	
10-350-1000	POLICE FINES	133,010	152,150	127,787	128,179	97,455	130,000	120,000	-7.69%	
10-350-1200	IMPROPER PARKING	2,300	4,680	6,516	4,315	2,030	5,000	5,000	0.00%	
10-350-1400	BIKE /GUN SALE	0	0	0	500	0	0	0		
10-361-0100	INTEREST REVENUES	10,660	-61,762	171,536	416,471	359,325	300,000	400,000	33.33%	Interest average currently above 4%
10-362-1000	RENTS & ROYALTIES	34,924	37,074	41,624	29,374	48,774	35,000	50,000	42.86%	Increased rental income for city properties
10-362-5000	PARKS GIFT CATALOGE DONATION	0	0	0	565	32,269	0	0		
10-362-5100	MT. HOPE MEMORIAL FUND	5,475	3,225	4,100	1,125	3,925	1,000	1,000	0.00%	
10-362-6540	TRANSFER/AUDITORS	69,633	0	0	0	0	0	0		
10-362-7110	CEMETERY	37,050	57,175	52,275	45,325	58,925	40,000	45,000	12.50%	
10-362-7111	PERPETUAL CARE	7,925	11,825	12,780	9,050	14,375	10,000	10,000	0.00%	
10-362-8500	FILING FEES - ELECTIONS	25	250	0	150	0	0	0		

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10-362-8700	DONATIONS - LCCC	1,418	150	0	0	0	0	0		
10-362-8800	MISCELLANEOUS	8,491	9,367	2,200	62,952	76,204	10,000	30,000	200.00%	Also used for advertising on digital signs
10-362-8820	CREDIT CARD REDEMPTION	6,500	6,130	7,920	3,978	3,465	5,000	5,000	0.00%	
10-362-8840	POLICE REPORTS	775	685	700	520	666	1,000	1,000	0.00%	
10-362-8851	DONATIONS - SKATE PARK	0	2,750	0	0	0	0	0		
10-362-8860	BACKGROUND CHECKS	4,899	6,861	4,953	5,583	4,014	5,000	5,000	0.00%	
10-362-8950	CHAMBER CONTRIBUTIONS	14,015	14,015	14,015	14,015	0	14,015	14,015	0.00%	Chamber loan payment
10-390-2100	SALE OF GENERAL FIXED ASSET	80,369	37,156	0	121,775	0	0	0		
10-390-4400	INSURANCE PROCEEDS	54,180	10,467	0	0	0	0	0		
10-390-9999	RESERVE TRANSFER	0	0	0	0	0	0	80,000		Columbarium from Mt Hope Fund transfer
Total General Fund Income		6,725,326	6,196,747	6,629,816	7,595,497	6,217,067	8,144,748	8,232,382	1.08%	

GENERAL GOVERNMENT										
10-4110-110	SALARIES AND WAGES	154,711	214,824	322,530	334,679	291,752	381,107	421,363	10.56%	Added \$50,000 to wages to pay for treasurer replacement
10-4110-120	PART-TIME WAGES	0	0	0	0	620	0	5,000		For part-time scanner positions
10-4110-130	OVERTIME/HOLIDAY PAY	0	0	0	1,563	1,238	0	0		
10-4110-210	GROUP INSURANCE	22,076	28,951	49,881	53,234	39,864	51,351	47,585	-7.33%	
10-4110-220	SOCIAL SECURITY CONTRIBUTIO	11,433	16,034	23,917	24,929	21,702	29,155	28,409	-2.56%	
10-4110-230	RETIREMENT CONTRIBUTIONS	15,526	29,515	43,510	48,010	42,255	55,010	52,757	-4.10%	
10-4110-260	WORKER'S COMPENSATION	4,594	-1,155	14,318	15,712	6,894	7,012	7,056	0.63%	
10-4110-301	PROF AND CONSULTING	72,264	115,140	123,562	136,903	252,758	250,000	192,000	-23.20%	Parks masterplan should be finished prior to year/end
10-4110-302	PROF FEES - COMPUTERS	10,997	7,441	1,253	3,754	5,664	3,000	10,000	233.33%	More issues with computers since we don't have an IT person
10-4110-370	ECONOMIC DEVELOPMENT	2,684	5,948	7,027	2,794	0	5,000	5,000	0.00%	Money to LEDA
10-4110-375	COMMUNITY DEVELOPMENT	0	0	28,589	37,230	9,098	40,000	15,000	-62.50%	
10-4110-501	TUITION & REGISTRATION	1,202	3,545	9,076	7,157	4,135	9,000	7,000	-22.22%	
10-4110-522	COVID - UNBUDGETED EXPENSES	8,847	35,275	0	0	0	0	0		
10-4110-523	COVID - BUILDING MODIFICATI	520,027	374	0	0	0	0	0		
10-4110-524	COVID - TELEWORK	67,479	0	0	0	0	0	0		
10-4110-534	BANK CHARGES	0	0	0	0	493	0	1,000		
10-4110-535	BROKERAGE FEES	0	0	1,679	3,766	3,068	3,000	4,000	33.33%	
10-4110-580	TRAVEL	558	3,231	6,377	8,437	4,675	9,000	9,000	0.00%	
10-4110-609	POSTAGE	3,193	4,769	4,086	2,043	3,001	4,000	3,000	-25.00%	
10-4110-610	SUPPLIES	13,002	15,261	20,864	37,140	18,020	30,000	30,000	0.00%	

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025 Current	6/30/2026 Future	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
10-4110-619	TELEPHONE & INTERNET	22,415	31,582	34,712	39,012	27,388	36,000	40,000	11.11%	
10-4110-627	STREET LIGHTING	35,217	39,152	38,910	45,476	35,859	43,000	50,000	16.28%	
10-4110-641	DUES	7,358	8,334	9,128	10,023	10,652	9,000	12,000	33.33%	
10-4110-642	FILING FEES	418	1,627	1,037	1,152	839	2,000	2,000	0.00%	
10-4110-643	EMPLOYEE BENEFIT	2,710	2,662	13,793	8,206	5,923	10,000	12,000	20.00%	
10-4110-650	FLEX SHARE FEES	1,461	1,068	3,076	59,526	780	3,000	3,000	0.00%	
10-4110-748	MAIN STREET ENHANCEMENTS	1,172	0	8,686	0	2,768	0	0		
10-4110-750	TRANSFER TO RESERVE	0	100,000	113,972	0	0	0	0		
10-4110-775	EMPLOYEE WELLNESS PROGRAM	5,397	6,031	4,811	5,339	3,747	8,000	5,000	-37.50%	Employee health fair
10-4110-780	HRA EMPLOYEE ACCOUNTS	55,000	50,980	62,000	53,000	59,000	55,000	55,000	0.00%	\$1000 per employee
10-4110-790	FUND UPCOMING RETIREE BENEF	23,894	0	0	0	0	0	0		
10-4110-795	LAND AQUISITION	0	56,561	0	0	0	0	0		
10-4110-800	FUND EQUIPMENT\BLD REPLACEM	76,947	353,182	195,087	348,900	212,174	582,259	513,276	-11.85%	This is the supplemental distribution overage
10-4110-810	FUND AIRPORT PROJECT	100,000	0	0	0	0	0	0		
10-4110-826	WY BUSINESS COUNCIL LOAN	12,314	14,015	12,562	134,085	0	0	14,015		Chamber loan payment/Chamber pays us this
10-4110-987	INTEREST	1,701	0	1,453	0	0	0	0		
Total General Government Expenses		1,254,597	1,144,347	1,155,896	1,422,070	1,064,367	1,624,894	1,544,461	-4.95%	
COMMUNITY CENTER										
10-4135-301	PROFESSIONALS	2,319	5,766	4,535	6,155	2,298	6,000	6,000	0.00%	
10-4135-308	ADVERTISING	3,090	1,175	425	1,494	0	2,000	2,000	0.00%	
10-4135-329	COMMUNITY CENTER MAINTENANC	40,150	41,741	52,672	44,692	46,068	45,000	54,000	20.00%	Covers inside & outside contractor agreements
10-4135-431	REPAIRS	5,695	6,600	5,603	47,395	12,582	30,000	30,000	0.00%	
10-4135-534	BANK CHARGES	1,002	2,536	2,535	2,680	2,458	3,000	3,000	0.00%	
10-4135-600	LINENS	2,266	6,608	6,798	7,004	6,125	8,000	10,000	25.00%	
10-4135-612	SUPPLIES	7,212	4,164	15,903	8,275	2,528	10,000	15,000	50.00%	
10-4135-619	TELEPHONE	2,770	2,331	2,825	2,780	2,383	2,500	2,500	0.00%	
10-4135-621	GAS	7,549	10,074	11,695	11,201	8,757	12,000	13,000	8.33%	
10-4135-622	ELECTRICITY	27,485	29,939	32,926	35,782	27,910	34,000	34,000	0.00%	
10-4135-744	NEW ASSET	0	0	0	23,456	3,400	0	0		
10-4135-826	COMM CENTER CAP IMPROVEMENT	783	24,142	0	0	1,200	15,000	0	-100.00%	Improvements are part of the building improvement plan
10-4135-952	WAM ENERGY PAYMENT	9,999	10,000	10,000	8,069	0	0	0		
Total Community Center Expenses		110,320	145,076	145,917	198,983	115,709	167,500	169,500	1.19%	

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OTHER GENERAL										
10-4140-301	PROF & TECH - FCAG	4,000	4,000	4,000	4,000	5,000	4,000	5,000	25.00%	Dues increased
10-4140-307	INSURANCE/OVERHEAD	40,249	46,084	48,001	61,656	85,370	70,000	90,000	28.57%	Insurance increased
10-4140-308	ADVERTISING	14,540	11,135	24,038	20,996	27,029	20,000	30,000	50.00%	Advertsing required
10-4140-503	MAYOR'S ADMINISTRATION	0	0	0	0	5,115	15,000	10,000	-33.33%	Mayors descretionary for events
10-4140-535	COMMUNITY PROGRAMS	28,000	40,700	43,750	45,600	50,000	50,000	50,000	0.00%	Chamber \$15,000 and Youth Services \$35,000
10-4140-610	SUPPLIES	1,682	2,344	2,340	1,515	1,208	3,000	3,000	0.00%	
10-4140-613	MEETING EXPENSE	471	822	1,451	597	942	3,000	3,000	0.00%	
10-4140-722	WAM CONVENTION EXPENSES	1,200	2,320	2,158	2,866	1,633	3,000	3,000	0.00%	
10-4140-725	ELECTION FEES	266	0	0	0	401	0	500		
Total Other General Expenses		90,408	107,405	125,738	137,230	176,698	168,000	194,500	15.77%	
MUNICIPAL COURT										
10-4150-110	SALARIES AND WAGES	85,074	88,331	96,117	121,486	83,412	111,469	116,593	4.60%	
10-4150-120	PART-TIME WAGES	9,645	17,013	13,133	1,314	10,764	21,840	21,840	0.00%	
10-4150-130	OVERTIME/HOLIDAY PAY	64	0	0	81	2	0	0		
10-4150-210	GROUP INSURANCE	26,210	28,038	31,178	38,101	28,139	37,519	38,585	2.84%	
10-4150-220	SOCIAL SECURITY CONTRIBUTION	6,688	7,461	7,702	8,636	6,677	10,198	10,590	3.84%	
10-4150-230	RETIREMENT CONTRIBUTIONS	12,507	13,417	14,600	16,733	12,671	20,916	22,412	7.15%	
10-4150-260	WORKER'S COMPENSATION	1,716	4,614	5,463	6,145	1,433	2,453	2,630	7.22%	
10-4150-330	PROFESSIONALS	14,494	13,874	15,777	18,182	10,693	21,000	15,000	-28.57%	
10-4150-338	ELECTRONIC MONITORING	0	0	0	0	0	500	500	0.00%	
10-4150-339	JUVENILE DETENTION	0	0	0	0	0	500	500	0.00%	
10-4150-341	PRISONER CARE	4,425	27,300	49,510	47,410	51,095	49,000	65,000	32.65%	Increased due to more jail time being assessed
10-4150-501	TUITION & REGISTRATION	250	250	0	1,199	150	2,500	2,500	0.00%	
10-4150-507	JURY TRIAL CONTINGENCIES	0	0	0	0	0	2,500	500	-80.00%	
10-4150-580	TRAVEL	0	626	0	1,725	0	3,000	3,000	0.00%	
10-4150-610	SUPPLIES	1,570	3,234	4,389	2,606	3,407	3,200	4,000	25.00%	
10-4150-641	DUES	100	160	220	200	100	400	400	0.00%	
Total Municipal Court Expenses		162,743	204,318	238,089	263,818	208,543	286,995	304,050	5.94%	
ATTORNEY										
10-4160-321	GENERAL ATTORNEY	26,760	26,760	26,760	31,710	23,650	35,000	30,000	-14.29%	Split Adam's between general fund & enterprise fund
10-4160-322	PROSECUTING ATTORNEY	30,782	27,825	28,709	24,427	28,236	30,000	40,000	33.33%	Western Law expenses

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Total Attorney Expenses		57,542	54,585	55,469	56,137	51,886	65,000	70,000	7.69%	
POLICE										
10-4210-110	SALARIES AND WAGES	1,061,567	1,079,012	1,172,437	1,299,390	1,075,017	1,414,532	1,473,349	4.16%	
10-4210-120	PART-TIME WAGES	6,208	272	0	1,826	13,992	16,000	16,000	0.00%	
10-4210-130	OVERTIME REGULAR	90,346	56,501	53,483	73,952	68,769	65,000	75,000	15.38%	
10-4210-140	OVERTIME/REIMURSED	2,407	2,566	4,589	2,372	1,005	0	0		
10-4210-150	OVERTIME/ALCOH/TOBA COMPLIANC	32,072	27,941	26,261	23,066	18,294	28,000	28,000	0.00%	Reimbursed for compliance work
10-4210-170	OVERTIME/DOG HANDLER	6,064	4,234	4,524	6,023	232	0	0		
10-4210-180	OVERTIME/HOLIDAY	7,417	8,231	6,181	7,397	6,288	0	0		
10-4210-210	GROUP INSURANCE	216,713	276,911	333,959	397,004	296,947	424,506	405,600	-4.45%	
10-4210-220	SOCIAL SECURITY CONTRIBUTION	89,132	86,112	92,044	102,837	86,637	115,173	121,815	5.77%	
10-4210-230	RETIREMENT CONTRIBUTIONS	146,814	160,128	172,298	190,980	171,162	227,909	241,758	6.08%	
10-4210-250	UNEMLPLOYMENT	6,312	7,420	0	0	0	0	0		
10-4210-260	WORKER'S COMPENSATION	19,761	51,722	63,287	70,313	17,495	27,702	30,255	9.22%	
10-4210-301	PROF. & TECHNICAL SERVICE	14,130	4,098	15,199	24,113	20,665	20,000	36,000	80.00%	Additional \$16,000 for yearly Taser Contract for 5 years
10-4210-303	TOWING	228	1,782	996	878	345	2,000	1,500	-25.00%	
10-4210-304	DOG IMPOUNDING	3,760	0	5,000	10,000	3,000	8,000	8,000	0.00%	Flat rate for impound contract
10-4210-324	DISPATCH CONTRACT	219,800	255,750	155,948	217,187	177,217	200,000	200,000	0.00%	Negotiated price with FCSO
10-4210-343	K-9 EXPENSE	723	1,630	4,059	768	-127	1,500	1,500	0.00%	
10-4210-430	REPAIR AND MAINTENANCE SERVICE	2,707	10,896	2,134	2,907	802	2,500	2,500	0.00%	
10-4210-501	TUITION & REGISTRATION	5,068	5,353	7,747	4,503	2,791	15,000	15,000	0.00%	
10-4210-506	UNIFORMS	14,171	3,124	1,626	6,948	3,259	10,000	10,000	0.00%	
10-4210-515	SCHOOL DIST #1 PROGRAMS	0	54	51	70	0	500	500	0.00%	
10-4210-526	INVESTIGATIVE FUNDS	1,963	2,740	3,244	5,841	1,096	4,000	4,000	0.00%	
10-4210-580	TRAVEL	2,034	6,268	8,691	3,649	8,210	10,000	10,000	0.00%	
10-4210-609	POSTAGE	415	424	245	392	206	500	500	0.00%	
10-4210-610	SUPPLIES	11,439	8,997	8,240	6,260	7,426	10,000	10,000	0.00%	
10-4210-619	TELEPHONE	5,350	8,139	8,457	9,629	5,726	9,000	9,000	0.00%	
10-4210-641	DUES	479	238	144	148	0	250	250	0.00%	
10-4210-742	NEW ASSETS	35,012	68,367	101,359	20,404	128,949	120,000	106,000	-11.67%	Budget to replace failing equipment & maintaining equipment
10-4210-745	WEAPONS AND TACTICAL SUPPLIES	10,206	6,198	10,985	6,771	349	11,000	11,000	0.00%	
Total Police Expenses		2,012,298	2,145,108	2,263,188	2,495,628	2,115,752	2,743,072	2,817,527	2.71%	

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026		
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget	Variance	Notes
FIRE										
10-4220-110	SALARIES AND WAGES	67,414	33,521	52,100	54,802	43,036	57,381	60,107	4.75%	
10-4220-125	FIREMEN CLOTHING ALLOWANCE	14,661	15,530	17,860	21,049	19,975	20,000	20,000	0.00%	
10-4220-130	OVERTIME	0	1,267	3,209	6,181	3,152	0	0		
10-4220-210	GROUP INSURANCE	11,576	15,479	22,908	24,835	13,072	27,431	17,910	-34.71%	
10-4220-220	SOCIAL SECURITY CONTRIBUTION	4,988	2,436	3,897	4,303	3,343	4,390	4,598	4.74%	
10-4220-230	RETIREMENT CONTRIBUTIONS	7,379	5,226	8,402	9,263	7,016	9,003	9,731	8.09%	
10-4220-240	VOLUNTEER FIRE PENSION FUND	9,311	11,878	7,331	6,244	6,825	8,000	8,000	0.00%	
10-4220-260	WORKER'S COMPENSATION	3,016	5,521	7,301	7,855	1,815	1,056	6,002	468.37%	
10-4220-302	DRIVERS LICENSE TESTING	0	0	0	156	0	400	400	0.00%	
10-4220-305	CLEANING SERVICES	8	600	0	0	0	0	0		
10-4220-307	INSURANCE/OVERHEAD	3,439	3,799	3,800	3,639	3,785	7,000	4,000	-42.86%	
10-4220-310	PHYSICALS	269	0	0	0	135	500	500	0.00%	
10-4220-324	DISPATCH	9,158	10,000	7,820	7,311	4,734	11,000	11,000	0.00%	
10-4220-325	TRAINING	938	711	1,813	4,210	0	4,500	3,000	-33.33%	
10-4220-430	FIRE EQUIPMENT MAINTENANCE	1,042	14,851	30,087	24,288	17,540	20,000	20,000	0.00%	
10-4220-431	BUILDING MAINTENANCE	2,604	9,995	34,043	19,121	8,620	20,000	15,000	-25.00%	
10-4220-501	TUITION & REGISTRATION	0	309	936	3,145	-499	3,000	2,000	-33.33%	
10-4220-505	FIRE PREVENTION	0	890	1,419	2,695	1,506	3,000	3,000	0.00%	
10-4220-506	UNIFORMS	1,194	10,054	12,800	29,091	1,181	15,000	15,000	0.00%	4 bunkers per year
10-4220-518	STATE MEET. ASSN.	0	259	2,614	136	2,010	1,500	1,500	0.00%	
10-4220-580	TRAVEL	1,161	910	356	1,082	0	1,000	1,000	0.00%	
10-4220-610	SUPPLIES	679	13,350	29,647	22,159	3,657	20,000	20,000	0.00%	
10-4220-619	TELEPHONE	1,902	2,496	3,406	3,197	1,951	3,000	3,000	0.00%	
10-4220-621	GAS	85	4,902	6,617	6,452	4,750	6,000	6,000	0.00%	
10-4220-622	ELECTRICITY	3,277	3,302	3,562	3,572	3,104	5,000	4,000	-20.00%	
10-4220-626	FUEL	2,167	4,778	8,792	4,624	2,938	6,000	6,000	0.00%	
10-4220-743	NEW ASSETS	0	0	0	142,287	0	1,080,500	1,000,000	-7.45%	AFG Grant for Engine 6 Replacement
10-4220-749	WAGES/BENEFITS TO AIRPORT	0	-28,686	-46,668	-48,164	0	-49,631	-46,113	-7.09%	Split 50% wages/benefits with airport
Total Fire Expenses		146,268	143,378	224,052	363,533	153,646	1,285,030	1,195,635	-6.96%	
BUILDING INSPECTOR										
10-4242-110	SALARIES AND WAGES	30,693	31,849	37,393	40,879	56,185	76,048	77,340	1.70%	This had a 3% increase for a test that didn't take place
10-4242-210	GROUP INSURANCE	5,203	3,782	706	28	42	56	56	0.00%	

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		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget	Variance	Notes
10-4242-220	SOCIAL SECURITY CONTRIBUTION	2,272	2,381	2,850	3,150	4,344	5,818	5,917	1.70%	
10-4242-230	RETIREMENT CONTRIBUTIONS	4,509	4,838	4,117	6,210	8,535	11,932	12,521	4.94%	
10-4242-260	WORKER'S COMPENSATION	555	1,395	1,355	2,044	855	1,400	1,469	4.93%	
10-4242-501	TUITION & REGISTRATION	420	1,319	3,138	1,544	375	2,000	700	-65.00%	
10-4242-580	TRAVEL	434	58	2,281	0	819	2,000	2,000	0.00%	
10-4242-610	SUPPLIES	349	101	4,523	1,647	13,848	3,000	3,000	0.00%	Current year included new software
10-4242-639	CODE BOOKS	737	0	1,502	733	666	2,000	2,000	0.00%	
10-4242-641	DUES	265	145	145	145	0	200	500	150.00%	
Total Building Inspector Expenses		45,437	45,868	58,010	56,380	85,669	104,454	105,503	1.00%	
EMG MGMT & COMPL COORD										
10-4260-330	EMPLOYEE SCREENING	3,471	3,568	3,973	5,598	2,285	4,000	4,000	0.00%	
10-4260-520	INSURANCE DEDUCTIBLE	0	0	0	1,774	1,000	1,000	2,000	100.00%	
10-4260-706	SAFETY EQUIP & SUPPLIES	2,197	4,500	9,793	15,865	13,754	20,000	20,000	0.00%	
Total Emerg Mgmt Expenses		5,668	8,068	13,766	23,237	17,039	25,000	26,000	4.00%	
STREETS										
10-4310-110	SALARIES AND WAGES	166,855	158,463	173,927	171,074	135,092	180,159	187,964	4.33%	
10-4310-120	PART-TIME WAGES	0	0	0	0	0	12,500	5,000	-60.00%	
10-4310-130	OVERTIME/HOLIDAY PAY	1,698	1,901	8,313	10,233	3,337	5,000	5,000	0.00%	
10-4310-210	GROUP INSURANCE	40,085	43,027	44,074	45,831	37,851	57,569	56,452	-1.94%	
10-4310-220	SOCIAL SECURITY CONTRIBUTION	12,312	11,634	13,272	13,201	10,039	15,121	15,144	0.15%	
10-4310-230	RETIREMENT CONTRIBUTIONS	24,734	24,359	26,233	27,540	26,364	31,013	32,050	3.34%	
10-4310-250	UNEMPLOYMENT PART/TIME WORK	258	0	0	0	0	0	0		
10-4310-260	WORKER'S COMPENSATION	3,047	7,024	8,635	9,065	2,105	3,637	3,761	3.41%	
10-4310-433	OPERATION/ MAINTENANCE STREET	9,439	46,024	183,922	78,939	47,866	50,000	70,000	40.00%	Closed all other accounts into this one account
10-4310-501	TUITION & REGISTRATION	0	150	0	0	0	0	0		
10-4310-610	SUPPLIES	5,458	1,253	4,020	2,681	929	4,000	0	-100.00%	Closed into operations
10-4310-619	TELEPHONE	37	0	0	0	0	0	0		
10-4310-650	MAIN STREET REPAIR	116	0	0	11,245	9,854	0	0		
Total Street Expenses		264,039	293,835	462,396	369,809	273,437	358,999	375,371	4.56%	

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025 Current	6/30/2026 Future	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
RODEO GROUNDS										
10-4312-424	MAINTENANCE	0	0	1,071	400	25,261	4,000	4,000	0.00%	
10-4312-612	SUPPLIES	0	0	0	0	211	0	600		
10-4312-622	ELECTRICITY	2,201	18,563	2,132	2,410	1,844	2,500	4,000	60.00%	
10-4312-742	NEW ASSETS	0	0	12,454	3,923	0	0	0		
Total Rodeo Grounds Expenses		2,201	18,563	15,657	6,733	27,316	6,500	8,600	32.31%	
BUILDING REPAIR & MAINT										
10-4315-305	CLEANING SERVICES	5,700	6,237	6,330	4,825	5,135	9,000	8,900	-1.11%	
10-4315-306	TRASH COLLECTION	19,218	21,307	20,746	16,769	5,831	23,000	10,000	-56.52%	Moved how the trash collection was being coded
10-4315-314	FIRE EXTINGUISHER MAINTENANCE	379	809	0	0	735	0	1,000		
10-4315-431	BUILDING MAINTENANCE	14,736	22,781	36,266	11,025	2,958	15,000	10,000	-33.33%	
10-4315-446	LIGHTS AND ELECTRICAL	424	239	3,600	4,242	276	5,000	6,000	20.00%	
10-4315-447	MAIN STREET COBRA LIGHTS	0	5,777	0	0	0	0	6,000		
10-4315-612	HOUSEKEEPING SUPPLIES	458	0	0	917	16	5,000	5,000	0.00%	
10-4315-621	GAS	26,089	18,615	27,151	22,296	18,471	27,000	30,000	11.11%	
10-4315-622	ELECTRICITY	43,044	33,640	37,755	42,108	35,514	40,000	45,000	12.50%	
10-4315-849	IMPROVEMENTS	36,609	39,868	48,849	21,112	101,569	0	0		
Total Building Repair & Maint Expenses		146,657	149,273	180,697	123,294	170,505	124,000	121,900	-1.69%	
SHOP										
10-4319-110	SALARIES AND WAGES	55,894	51,715	61,379	84,318	29,879	66,876	70,053	4.75%	
10-4319-130	OVERTIME/HOLIDAY PAY	739	0	420	219	0	0	0		
10-4319-210	GROUP INSURANCE	9,946	7,212	8,387	12,176	5,674	10,088	10,380	2.89%	
10-4319-220	SOCIAL SECURITY CONTRIBUTION	4,187	3,849	4,604	6,295	2,611	5,116	5,359	4.75%	
10-4319-230	RETIREMENT CONTRIBUTIONS	7,967	7,856	9,387	11,547	5,349	10,493	11,342	8.09%	
10-4319-260	WORKER'S COMPENSATION	982	2,265	3,090	3,878	477	1,231	1,331	8.12%	
10-4319-402	TIRES	10,773	8,672	14,317	12,981	8,291	12,000	12,000	0.00%	
10-4319-432	VEHICLE REPAIR	41,783	67,311	102,996	159,186	28,009	100,000	70,000	-30.00%	Have replaced a lot of old vehicles & equipment
10-4319-501	TUITION & REGISTRATION	0	24	927	3,878	0	2,000	2,000	0.00%	
10-4319-616	SHOP SUPPLIES	6,748	16,230	10,919	25,035	4,947	15,000	15,000	0.00%	
10-4319-619	TELEPHONE	1,560	1,170	1,560	1,677	1,040	4,000	2,000	-50.00%	
10-4319-626	FUEL	36,158	41,040	70,050	57,650	30,082	60,000	60,000	0.00%	
10-4319-744	NEW ASSETS	0	0	0	0	0	10,000	0	-100.00%	

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025 Current	6/30/2026 Future	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
Total Shop Expenses		176,737	207,344	288,036	378,840	116,359	296,804	259,465	-12.58%	
WEED & PEST										
10-4326-110	SALARIES AND WAGES	46,251	15,075	19,493	0	9,764	0	0		
10-4326-120	PART-TIME WAGES	0	3,760	1,388	18,824	28,278	40,000	40,000	0.00%	
10-4326-130	OVERTIME/HOLIDAY PAY	3,726	2,257	176	1,764	2,439	300	300	0.00%	
10-4326-210	GROUP INSURANCE	14,292	3,505	0	0	1,681	0	0		
10-4326-220	SOCIAL SECURITY CONTRIBUTION	3,615	1,561	1,606	1,575	3,072	3,083	3,083	0.00%	
10-4326-230	RETIREMENT CONTRIBUTIONS	7,218	1,410	0	0	0	0	0		
10-4326-260	WORKER'S COMPENSATION	905	924	255	1,029	613	742	766	3.23%	
10-4326-501	TUITION & REGISTRATION	156	325	322	0	146	2,000	3,000	50.00%	
10-4326-610	SUPPLIES/CHEMICALS	10,761	1,839	4,919	10,425	4,613	8,000	16,000	100.00%	
10-4326-744	NEW ASSETS	708	0	10,266	449	11,815	0	34,000		
10-4326-747	SPECIAL MANAGMENT PROGRAM	0	2,711	26,251	0	100	0	14,000		
10-4326-972	MOSQUITO GRANT	5,873	1,118	6,598	6,169	2,335	10,000	10,000	0.00%	
Total Weed & Pest Expenses		93,505	34,485	71,274	40,235	64,856	64,125	121,149	88.93%	
PARKS & RECREATION										
10-4500-110	SALARIES AND WAGES	155,352	146,462	214,870	147,132	133,674	232,999	244,821	5.07%	
10-4500-120	PART-TIME WAGES	27,575	48,644	30,198	52,050	35,067	50,000	50,000	0.00%	
10-4500-130	OVERTIME/HOLIDAY PAY	10,762	21,118	22,378	19,508	20,262	10,000	10,000	0.00%	
10-4500-170	PART-TIME PROGRAMS	0	16,177	17,837	0	11,469	30,000	15,000	-50.00%	
10-4500-210	GROUP INSURANCE	22,095	26,073	36,543	34,433	30,703	65,005	49,020	-24.59%	
10-4500-220	SOCIAL SECURITY CONTRIBUTION	14,498	17,395	21,285	16,231	14,889	24,709	24,466	-0.98%	
10-4500-230	RETIREMENT CONTRIBUTIONS	20,252	24,402	32,874	24,669	19,982	38,127	41,256	8.21%	
10-4500-250	UNEMPLOYMENT/PART TIME WORK	4,024	0	0	302	0	0	0		
10-4500-260	WORKER'S COMPENSATION	3,052	10,179	13,218	10,935	3,032	5,943	6,077	2.25%	
10-4500-301	PROF AND CONSULTING	3,920	0	2,817	315	0	0	0		
10-4500-306	TRASH COLLECTION	654	734	799	7,501	0	0	0		
10-4500-308	ADVERTISING	-110	-229	216	0	0	0	0		
10-4500-335	SPECIAL PROGRAM	395	11,358	11,512	2,725	0	0	0		
10-4500-424	TURF & GROUNDS MAINTENANCE	16,259	29,182	32,485	35,018	67,197	66,000	86,000	30.30%	Closed all misc accounts into this one account
10-4500-431	BUILDING MAINTENANCE	6,587	9,408	3,427	26,381	0	0	0		
10-4500-448	TREE MAINTENANCE	4,500	8,850	1,550	5,700	0	0	0		

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget		
10-4500-451	TRAIL MAINTENANCE/CONSTRUCT	0	615	0	0	0	0	0		
10-4500-501	TUITION & REGISTRATION	50	0	2,043	735	470	2,000	2,000	0.00%	
10-4500-514	SALES TAX	0	0	194	403	0	400	500	25.00%	
10-4500-516	URBAN FOREST COUNCIL	331	406	276	200	0	0	0		
10-4500-527	SPECIAL SERVICES	0	417	300	0	0	0	0		
10-4500-534	CREDIT CARD CHARGES	0	0	0	0	23	0	1,000		
10-4500-580	TRAVEL	0	0	30	519	483	2,000	2,000	0.00%	
10-4500-611	OFFICE EQUIP SUPPLIES & MAI	685	1,100	2,971	4,188	3,297	5,000	4,200	-16.00%	
10-4500-616	TOOLS & SHOP SUPPLIES	1,278	2,974	3,371	2,984	0	0	0		
10-4500-619	TELEPHONE	3,120	2,340	3,120	3,483	2,175	3,000	3,100	3.33%	
10-4500-630	CONCESSIONS	100	0	2,725	2,500	3,654	2,500	3,500	40.00%	
10-4500-704	REC. EQUIPMENT	2,321	8,356	5,144	767	0	0	0		
10-4500-742	NEW ASSETS	24,650	4,931	35,267	27,952	54,258	0	0		
10-4500-825	MAIN STREET TREES/LANDSCAPI	0	0	1,350	8,900	0	0	0		
10-4500-999	RETIREE WAGES RECLASSIFIED	-23894		0	0	0	0	0		
Total Parks & Recreation Expenses		298,456	390,892	498,800	435,531	400,635	537,683	542,940	0.98%	
GOLF COURSE										
10-4515-432	EQUIPMENT REPAIR/LEASE PAYMEN	25,000	25,000	148,984	3,963	10,075	0	0		
10-4515-917	BENEFIT SUPPORT	12,000	12,000	12,000	43,500	43,500	43,500	43,500	0.00%	Contract w/golf course
10-4515-999	MISC OTHER	0	0	129	47,460	1,928	0	0		
Total Golf Course Expenses		37,000	37,000	161,113	94,923	55,503	43,500	43,500	0.00%	
CEMETERY										
10-4550-110	SALARIES AND WAGES	94,486	97,315	109,393	112,178	88,294	118,085	123,529	4.61%	
10-4550-120	PART-TIME WAGES	5,383	16,797	16,918	34,265	15,431	23,000	23,000	0.00%	
10-4550-130	OVERTIME/HOLIDAY PAY	5,315	5,580	12,799	7,713	2,583	2,500	2,500	0.00%	
10-4550-210	GROUP INSURANCE	26,114	32,633	37,317	43,174	33,645	44,860	46,115	2.80%	
10-4550-220	SOCIAL SECURITY CONTRIBUTION	7,666	8,677	10,096	11,162	7,642	10,984	11,401	3.80%	
10-4550-230	RETIREMENT CONTRIBUTIONS	14,559	14,901	17,517	17,894	13,785	18,920	20,404	7.84%	
10-4550-260	WORKER'S COMPENSATION	1,904	5,243	6,956	7,708	1,616	2,643	2,832	7.15%	
10-4550-301	PROF. & TECHNICAL SERVICE	2,540	2,027	2,450	2,130	0	2,200	2,200	0.00%	
10-4550-434	BLDG GROUNDS MAINTENANCE	2,434	8,072	1,045	1,614	681	3,200	3,500	9.38%	
10-4550-436	IRRIGATION SYSTEM REPAIR	299	3,194	1,112	1,577	65	3,500	3,500	0.00%	

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025 Current	6/30/2026 Future	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
10-4550-448	TREE MAINTENANCE	0	165	3,075	81	749	2,000	2,000	0.00%	
10-4550-580	TRAVEL	0	0	0	0	0	500	500	0.00%	
10-4550-610	SUPPLIES/TOOLS & EQUIP	2,371	2,917	2,501	3,401	3,515	4,000	4,000	0.00%	
10-4550-619	TELEPHONE	1,560	1,170	1,560	1,681	1,918	2,000	2,000	0.00%	
10-4550-623	BOTTLED GAS & SUPPLIES	0	58	36	0	0	800	800	0.00%	
10-4550-660	CHEMICALS	0	1,349	0	1,447	0	4,000	4,000	0.00%	
10-4550-743	NEW ASSETS	114,729	32,203	3,968	1,286	13,979	0	80,000		Columbarium monies coming from Mt Hope Perpetual Care Fund
Total Cemetery Expenses		279,360	232,301	226,743	247,311	183,903	243,192	332,281	36.63%	
Total General Fund Revenue		6,725,326	6,196,747	6,629,816	7,595,497	6,217,067	8,144,748	8,232,382	1.08%	
Total General Fund Expenses		5,183,236	5,361,846	6,184,841	6,713,692	5,281,823	8,144,748	8,232,382	1.08%	
Net General Fund		1,542,090	834,901	444,975	881,805	935,244	0	0		

ENTERPRISE FUND										
20-361-1000	INTEREST REVENUES	-33,422	-64,617	99,765	244,217	148,648	200,000	200,000	0.00%	
20-371-1000	UTILITY BILLING - WATER	1,936,386	1,927,747	2,003,594	2,408,854	1,734,412	2,100,000	2,200,000	4.76%	Hoping for more of an increase when all meters are changed
20-371-1100	RURAL WATER	190,317	257,063	271,525	260,441	223,623	260,000	260,000	0.00%	
20-371-1900	WATER TRANSFER FEE	5,323	5,529	3,680	3,084	2,975	5,000	5,000	0.00%	
20-371-2000	WATER SERVICE FEES	1,990	2,590	7,343	5,935	6,434	5,000	6,000	20.00%	
20-371-2100	WATER METERS	2,680	1,465	1,070	1,905	0	2,000	0	-100.00%	
20-371-4051	FEMA FUNDS FLOOD 2017	0	795,503	594,673	-105,672	0	0	0		
20-371-5000	LATE CHARGES	30,992	29,673	34,007	29,796	31,413	30,000	36,000	20.00%	
20-371-8000	WATER - BOND SINKING	285,000	318,000	318,000	0	318,000	318,000	318,000	0.00%	This is the amount of water loan payments currently
20-371-9000	REIMB. MISC. WATER	10,024	534	927	-84,029	85,803	1,000	1,000	0.00%	
20-371-9100	MRG GRANT MONIES	0	0	0	-70	200,242	0	300,000		
20-371-9500	LONG/SHORT CONTROL	-8	56	9	45	20	0	0		
20-371-9600	SLIB LOAN FORGIVENESS	526,725	0	0	0	0	0	0		
20-371-9724	SLIB DWSRF LOAN PROCEEDS	0	0	0	0	121,537	5,490,066	11,820,000	115.30%	Loans for SRF improvement projects
20-371-9740	WWDC GRANT - HPW	82,813	0	0	0	0	0	0		
20-371-9745	WWDC GRANT - STORAGE TANKS	124,930	0	78,314	3,551,348	1,793,783	154,805	0	-100.00%	Should be finished
20-371-9750	AML GRANT	0	0	0	2,179,867	1,377,687	4,944,445	0	-100.00%	Should be finished
20-371-9755	WYOMING ENERGY AUTHORITY	0	0	23,000	0	0	0	0		
20-371-9760	WWDC WELLS PROJECT	0	0	0	67,177	0	0	5,000	100.00%	Reimbursed grant for close out engineering

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		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
20-371-9770	LOR GRANT	0	0	0	0	0	30,000	0	-100.00%	
20-372-1000	UTILITY BILLING - SEWER	726,637	758,355	799,062	1,070,166	502,853	760,000	860,000	13.16%	Hoping for more of an increase when all meters are changed
20-372-1500	SEWER ROYALTY	2,214	2,291	2,450	1,615	1,834	3,000	3,000	0.00%	
20-372-2000	SEWER TAP FEES	700	350	175	0	0	1,000	0	-100.00%	
20-372-3000	WASTEWATER DUMPING	24,554	21,586	32,008	32,130	29,335	30,000	35,000	16.67%	
20-372-4100	COVID - DEPT OF HEALTH	48,900	21,900	0	0	0	0	0		
20-372-8000	SEWER BOND SINKING FUND	248,000	248,000	248,000	0	348,000	348,000	348,000	0.00%	This is the amount of sewer loan payments currently
20-372-9300	SLIB CWSRF LOAN PROCEEDS	0	0	0	0	1,042,181	7,633,091	12,883,496	68.78%	Loans for SRF improvement projects
20-372-9400	CITY SHARE/OPTIONAL MONEY	0	0	0	0	0	1,593,750	5,782,772	262.84%	These are monies from Optional Taxes for SRF projects/Lincoln
20-372-9600	SLIB ARPA GRANT	0	0	0	78,921	518,454	3,000,000	4,074,313	35.81%	Lincoln Street monies
20-373-1000	INTEREST	24,012	-588	52,793	84,819	52,765	60,000	60,000	0.00%	
20-390-4000	CHARGEBACK FEES	871	1,262	1,521	2,107	1,020	2,000	2,000	0.00%	
20-390-4400	GAIN/LOSS ON SALE OF ASSETS	0	0	0	5,055	0	0	0		
20-390-9999	RESERVE TRANSFER	0	0	0	0	0	718,750	1,826,117	154.07%	
Total Enterprise Fund Income		4,239,638	4,326,699	4,571,916	9,837,711	8,541,019	27,689,907	41,025,698	48.16%	

WATER SPLIT WAGES

20-4315-110	SALARIES AND WAGES	303,157	348,262	463,292	466,411	339,950	362,128	484,147	33.69%	\$50,000 added to wages for treasurer replacement. Methodology
20-4315-130	OVERTIME/HOLIDAY PAY	0	0	420	219	0	0	0		
20-4315-210	GROUP INSURANCE	37,195	35,740	56,778	62,132	51,643	44,009	40,088	-8.91%	
20-4315-220	SOCIAL SECURITY CONTRIBUTION	22,518	26,039	34,587	35,492	24,755	27,703	33,212	19.89%	
20-4315-230	RETIREMENT CONTRIBUTIONS	12,724	-35,205	94,734	50,411	48,577	52,032	62,922	20.93%	
20-4315-260	WORKER'S COMPENSATION	5,065	14,355	20,863	22,722	5,207	6,661	8,250	23.86%	
Total Water Split Wage Expenses		380,659	389,191	670,674	637,387	470,132	492,533	628,619	27.63%	

WATER TRANS & DIST

20-4320-110	SALARIES AND WAGES	193,070	224,825	147,616	164,531	135,316	219,138	239,538	9.31%	Changed methodolgy for wages on-call pay
20-4320-130	OVERTIME	11,508	15,939	21,600	23,280	32,339	8,000	15,000	87.50%	Changed methodolgy for wages on-call pay
20-4320-210	GROUP INSURANCE	55,924	41,961	41,527	47,278	33,681	63,632	60,273	-5.28%	Changed methodolgy for wages on-call pay
20-4320-220	SOCIAL SECURITY CONTRIBUTION	14,824	16,454	12,344	13,670	11,437	17,127	19,472	13.69%	Changed methodolgy for wages on-call pay
20-4320-230	RETIREMENT CONTRIBUTIONS	30,052	27,838	25,672	28,529	23,649	35,128	41,210	17.31%	Changed methodolgy for wages on-call pay
20-4320-260	WORKER'S COMPENSATION	3,703	7,975	8,423	9,391	2,176	4,120	4,836	17.38%	Changed methodolgy for wages on-call pay
20-4320-301	PROF AND CONSULTING	228,144	640,167	123,287	329,652	190,405	50,000	100,000	100.00%	Less engineering projects

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025 Current	6/30/2026 Future	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Budget	Budget		
20-4320-318	WATER SAMPLES TESTING	1,026	0	0	0	0	3,000	0	-100.00%	
20-4320-406	REPAIR & MAINATENANCE	9,740	6,429	34,909	4,852	274	11,000	11,000	0.00%	
20-4320-432	VEHICLE REPAIR	0	0	4,329	0	0	5,000	0	-100.00%	
20-4320-433	STREET REPAIRS	31,780	23,413	37,624	5,542	0	45,000	5,000	-88.89%	
20-4320-442	RENTAL OF EQUIPMENT & VEHICLE	131	255	758	0	0	0	0		
20-4320-501	TUITION & REGISTRATION	2,213	4,432	5,415	3,976	4,780	5,000	7,000	40.00%	
20-4320-580	TRAVEL	384	682	3,220	1,054	40	3,000	2,000	-33.33%	
20-4320-610	SUPPLIES	17,317	10,884	8,896	5,596	1,184	14,000	4,500	-67.86%	
20-4320-619	TELEPHONE	6,152	4,473	22,799	27,910	18,980	20,000	20,000	0.00%	
20-4320-621	GAS	2,582	4,631	6,332	5,331	4,025	7,000	7,000	0.00%	
20-4320-622	ELECTRICITY	7,095	6,491	6,497	6,996	3,852	7,000	7,000	0.00%	
20-4320-626	FUEL	12,886	19,259	34,298	27,633	14,359	16,000	16,000	0.00%	
20-4320-629	GRAVEL	4,095	0	5,633	15,158	0	0	0		
20-4320-706	SAFETY MATERIALS	12,217	5,184	5,520	5,675	0	6,500	6,500	0.00%	
20-4320-712	FIRE HYDRANTS	158	0	0	0	0	0	0		
20-4320-720	METER REPLACEMENT	20,113	11,585	15,189	6,217	974,867	2,150,167	1,063,396	-50.54%	Complete meter replacement program
20-4320-741	FLOOD DAMAGE REPAIR - FEMA	121,362	1,182,869	541,789	16,866	27,014	0	0		
20-4320-742	NEW ASSETS	0	2,706	225	0	12,209	0	0		
20-4320-843	PROJECT COST - WELLS & TRAN	0	0	0	0	16,062	1,598,081	5,000	-99.69%	Closeout engineering for Wells until more monies are found
20-4320-861	OPERATIONS AND MAINTENANCE	77,085	59,128	284,701	73,503	476,021	250,000	250,000	0.00%	
20-4320-907	4 M GAL. TANK SITE LEASE	2,340	2,387	2,704	3,854	3,999	4,000	4,000	0.00%	
20-4320-915	STORAGE TANK REPLACEMENT	0	0	0	0	3,076,996	3,309,927	0	-100.00%	Project should be finished
20-4320-971	FARTHING SLIP PROJECT	0	0	0	0	58,961	0	500,000		
20-4320-972	LINCOLN ST PROJECT	0	0	0	0	514,131	5,312,500	7,296,257	37.34%	SRF Project
20-4320-973	BALDWIN CREEK PROJECT	0	0	0	0	28,617	3,962,469	5,824,000	46.98%	SRF Project
20-4320-974	BUENA VISTA PROJECT	0	0	0	0	103,704	7,010,522	6,141,000	-12.40%	SRF Project
20-4320-975	MCFARLANE DRIVE	0	0	0	0	179,892	0	1,100,000		SRF Project
20-4320-976	FIFTH STREET PROJECT	0	0	0	0	2,385	0	14,747,000		SRF Project
Total Water Transm & Dist Expenses		865,901	2,319,967	1,401,307	826,494	5,951,355	24,137,311	37,496,982	55.35%	Only increased due to large projects
WATER TREATMENT PLANT										
20-4325-110	SALARIES AND WAGES	198,144	153,503	202,875	215,693	170,535	216,449	240,460	11.09%	Changed methodolgy for wages on-call pay
20-4325-130	OVERTIME/HOLIDAY PAY	16,917	18,818	25,137	46,839	40,217	20,000	25,000	25.00%	
20-4325-210	GROUP INSURANCE	34,106	32,256	39,701	45,944	35,705	47,607	48,965	2.85%	Changed methodolgy for wages on-call pay

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026		
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget	Variance	Notes
20-4325-220	SOCIAL SECURITY CONTRIBUTIO	15,746	12,812	16,748	19,390	15,607	18,088	20,308	12.27%	Changed methodolgy for wages on-call pay
20-4325-230	RETIREMENT CONTRIBUTIONS	45,133	28,925	34,635	39,879	32,013	37,099	42,978	15.85%	Changed methodolgy for wages on-call pay
20-4325-260	WORKER'S COMPENSATION	3,698	8,340	11,401	13,127	3,207	4,351	5,044	15.93%	Changed methodolgy for wages on-call pay
20-4325-301	PROFESSIONAL FEES	15,276	3,163	9,419	1,662	1,405	5,000	5,000	0.00%	
20-4325-318	WATER SAMPLES TESTING	3,819	3,306	5,302	5,871	1,206	7,000	7,000	0.00%	
20-4325-432	VEHICLE REPAIR	50	0	104	0	0	0	0		
20-4325-501	TUITION & REGISTRATION	1,197	4,070	1,632	220	396	4,000	4,000	0.00%	
20-4325-580	TRAVEL	584	826	1,321	340	0	2,500	4,000	60.00%	
20-4325-610	SUPPLIES	17,207	22,490	13,370	1,837	589	6,000	6,000	0.00%	
20-4325-619	TELEPHONE	1,058	1,181	1,822	1,932	1,372	2,000	2,000	0.00%	
20-4325-621	GAS	23,133	25,076	26,523	19,694	16,944	35,000	35,000	0.00%	
20-4325-622	ELECTRICITY	18,393	18,461	15,685	17,076	13,239	25,000	25,000	0.00%	
20-4325-650	TREATMENT PLANT LAB EQUIPMENT	0	1,065	28,111	2,967	1,143	0	3,000		
20-4325-661	CHLORINE	22,968	18,815	24,773	28,107	18,142	25,000	24,404	-2.38%	
20-4325-663	CHEMICAL FEED SUPPLIES	66,679	63,104	90,136	105,704	33,545	90,000	90,000	0.00%	
20-4325-706	SAFE. EQUIP. & BARRICADE	911	655	353	13,780	276	0	3,000		
20-4325-861	OPERATIONS AND MAINTENANCE	29,783	17,255	98,513	130,111	166,770	125,000	125,000	0.00%	
Total Water Treatment Plant Expenses		514,802	434,121	647,561	710,173	552,311	670,094	716,159	6.87%	
WASTEWATER SEWER COLL										
20-4410-110	SALARIES AND WAGES	49,645	115,303	147,194	164,310	135,316	219,138	119,769	-45.35%	Changed wages methodology
20-4410-130	OVERTIME/HOLIDAY PAY	3,844	11,671	22,022	23,280	8,402	1,500	7,500	400.00%	Changed wages methodology
20-4410-210	GROUP INSURANCE	16,414	42,663	41,518	47,175	33,681	63,632	30,137	-52.64%	Changed wages methodology
20-4410-220	SOCIAL SECURITY CONTRIBUTION	3,849	9,234	12,344	13,654	11,436	17,127	9,736	-43.15%	Changed wages methodology
20-4410-230	RETIREMENT CONTRIBUTIONS	7,857	21,444	25,672	28,495	23,649	35,128	20,605	-41.34%	Changed wages methodology
20-4410-260	WORKER'S COMPENSATION	968	6,200	8,423	9,379	2,176	4,120	2,418	-41.31%	Changed wages methodology
20-4410-313	VIDEO & CLEANING	79,773	74,696	30,426	38,999	40,048	70,000	50,000	-28.57%	
20-4410-431	BUILDING MAINTENANCE	0	0	132	0	0	0	0		
20-4410-432	VEHICLE REPAIR	0	1,417	0	0	0	0	0		
20-4410-580	TRAVEL	0	84	80	0	0	0	0		
20-4410-616	TOOLS & SHOP SUPPLIES	0	153	0	0	0	0	0		
20-4410-626	FUEL	12,582	19,299	34,424	27,633	14,359	35,000	20,000	-42.86%	
20-4410-716	WW-OPERATIONS & MAINTENANCE	21,035	33,346	4,251	10,997	3,466	75,000	75,000	0.00%	
20-4410-742	NEW ASSETS	0	0	0	0	22,350	0	0		

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		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget		
Total Wastewater Sewer Expenses		195,967	335,510	326,486	363,922	294,883	520,645	335,165	-35.63%	
WASTEWATER LAGOON COLL										
20-4415-110	SALARIES AND WAGES	68,478	57,684	64,752	41,681	0	64,913	119,769	84.51%	Changed wages methodology
20-4415-130	OVERTIME/HOLIDAY PAY	0	125	2,913	2,859	90	1,500	7,500	400.00%	Changed wages methodology
20-4415-210	GROUP INSURANCE	8,117	13,046	14,512	11,132	0	27,431	30,137	9.86%	Changed wages methodology
20-4415-220	SOCIAL SECURITY CONTRIBUTION	5,120	4,178	4,872	3,211	7	5,081	9,736	91.62%	Changed wages methodology
20-4415-230	RETIREMENT CONTRIBUTIONS	7,095	8,781	10,278	6,260	0	10,420	20,605	97.74%	Changed wages methodology
20-4415-260	WORKER'S COMPENSATION	874	2,532	3,383	2,061	1	1,222	2,418	97.87%	Changed wages methodology
20-4415-334	WW LAB/TESTING	22,241	22,899	28,479	34,689	25,002	30,000	35,000	16.67%	
20-4415-431	BUILDING MAINTENANCE	0	13	0	1,637	707	3,000	3,000	0.00%	
20-4415-501	TUITION & REGISTRATION	929	225	200	556	106	2,000	2,000	0.00%	
20-4415-580	TRAVEL	0	127	411	0	0	2,000	0	-100.00%	
20-4415-610	SUPPLIES	462	0	28	60	0	0	0		
20-4415-619	TELEPHONE	252	335	309	335	206	500	0	-100.00%	
20-4415-622	ELECTRICITY	52,510	47,537	42,128	51,601	42,942	40,000	50,000	25.00%	
20-4415-716	WW-OPERATIONS & MAINTENANCE	35,279	36,580	40,461	43,066	66,592	85,000	85,000	0.00%	
20-4415-744	EQUIPMENT	0	368	3,933	0	0	0	0		
Total Wastewater Lagoon Expenses		201,357	194,430	216,659	199,148	135,653	273,067	365,165	33.73%	
ACCOUNTING & COLLECTION										
20-4510-110	SALARIES AND WAGES	47,858	70,329	48,928	46,903	36,931	49,241	51,580	4.75%	
20-4510-130	OVERTIME/HOLIDAY PAY	1,933	738	1,117	1,286	923	3,000	3,000	0.00%	
20-4510-210	GROUP INSURANCE	15,850	16,366	10,656	9,513	7,566	10,088	10,380	2.89%	
20-4510-220	SOCIAL SECURITY CONTRIBUTIO	3,578	5,196	3,672	3,589	2,785	3,996	4,175	4.48%	
20-4510-230	RETIREMENT CONTRIBUTIONS	5,774	8,887	7,602	7,315	5,750	8,197	8,836	7.80%	
20-4510-260	WORKER'S COMPENSATION	901	2,563	2,502	2,409	576	961	1,037	7.91%	
20-4510-301	PROF. & TECHNICAL SERVICE	60,343	102,864	328,314	94,607	67,881	200,000	100,000	-50.00%	
20-4510-302	PROF FEES - COMPUTERS	16,362	7,981	0	4,159	0	3,000	3,000	0.00%	
20-4510-307	INSURANCE, O/THAN EMPLOYEE	40,249	45,009	52,161	62,417	81,842	70,000	85,000	21.43%	
20-4510-308	ADVERTISING	1,895	250	2,705	1,206	0	3,000	3,000	0.00%	
20-4510-321	GENERAL ATTORNEY	26,760	26,760	26,760	26,760	23,650	35,000	35,000	0.00%	Adam's 50% contract fee
20-4510-431	BUILDING MAINTENANCE	5,700	5,775	5,700	4,825	5,000	7,000	7,000	0.00%	
20-4510-501	TUITION	249	1,989	1,590	874	1,728	4,000	4,000	0.00%	

City of Lander
Budget Request
6/30/2026

		2020-21	2021-22	2022-23	2023-24	2024-25	6/30/2025	6/30/2026	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Current Budget	Future Budget		
20-4510-534	CREDIT CARD CHARGES	23,500	27,546	28,883	31,986	26,622	30,000	35,000	16.67%	
20-4510-535	BROKERAGE FEES	2,727	2,999	3,725	4,101	2,848	4,000	4,100	2.50%	
20-4510-580	TRAVEL	350	2,049	2,239	3,876	3,794	4,000	5,000	25.00%	
20-4510-609	POSTAGE	17,201	17,000	10,010	16,311	14,700	18,000	18,000	0.00%	
20-4510-610	SUPPLIES	16,834	18,531	24,168	16,086	15,175	20,000	20,000	0.00%	
20-4510-619	TELEPHONE	16,576	18,518	4,000	3,575	3,147	3,000	4,000	33.33%	
20-4510-641	DUES	4,762	10,485	9,714	9,686	10,678	10,000	12,000	20.00%	
20-4510-642	FILING FEES	129	28	19	12	14	500	500	0.00%	
20-4510-650	FLEX SHARE FEES	1,460	1,175	133	2,526	780	3,000	3,000	0.00%	
20-4510-850	DEPRECIATION	882,249	1,123,965	1,107,862	1,117,402	0	0	0		
20-4510-901	DWSRF LOAN #194 - WATER	0	0	0	0	185,000	185,000	185,000	0.00%	Loan payment
20-4510-904	DWSRF LOAN #180 - WATER	0	0	0	0	33,000	33,000	33,000	0.00%	Loan payment
20-4510-905	CWSRF LOAN #125 - STP	0	0	0	0	50,000	50,000	50,000	0.00%	Loan payment
20-4510-906	DWSRF LOAN #128 -WATER	0	0	0	0	0	100,000	100,000	0.00%	Loan payment
20-4510-907	CWSFR LOAN #141 - STP	0	0	0	0	132,000	132,000	132,000	0.00%	Loan payment
20-4510-908	CWSFR LOAN #142 - STP	0	0	0	0	66,000	66,000	66,000	0.00%	Loan payment
20-4510-911	FUTURE SRF LOAN PAYMENTS	0	0	0	0	225,962	500,000	500,000	0.00%	Future loan payment savings
20-4510-920	REPLACEMENT FUND - WATER	3,931	0	0	0	0	40,274	0	-100.00%	
20-4510-925	REPLACEMENT FUND - SEWER	0	0	0	0	503,846	0	0		
20-4510-987	INTEREST	149,986	148,918	138,484	94,582	0	0	0		
20-4510-998	AUDITOR ENTRY	0	0	209,145	-82,291	0	0	0		
Total Accounting & Collection Expenses		1,347,157	1,665,921	2,030,089	1,483,715	1,508,198	1,596,257	1,483,608	-7.06%	
Total Enterprise Income		4,239,638	4,326,699	4,571,916	9,837,711	8,541,019	27,689,907	41,025,698	48.16%	Due to SRF projects
Total Enterprise Expenses		3,505,843	5,339,140	5,292,776	4,220,839	8,912,532	27,689,907	41,025,698	48.16%	Due to SRF projects
Net Income		733,795	-1,012,441	-720,860	5,616,872	-371,513	0	0		

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(NOTE: NET INCOME IN ENTERPRISE FUND ASSETS ARE REMOVED AND PUT ON THE BALANCE SHEET. DEPRECIATION
IS NOT A "CASH" EXPENSE