



City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
10-330-9725	HOMELAND SECURITY	0	48,600	68,132	28,327	2,344	0	0	
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	98,690	148,960	0	-100.00% LOR grants are not available in Lander in 2026-2027
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 BOARD	0	0	7,000	7,000	7,000	0	0	None Available This Fiscal Year
10-330-9775	LANDER DISTRICT REC BOARD	0	0	0	0	25,000	20,000	25,000	0.00% Rec programming Sinks Canyon Camp
10-330-9810	BVP BULLET PROOF VEST PROGRAM	0	0	0	0	7,650	0	0	
10-340-5300	SNOW REMOVAL	6,111	6,111	8,132	8,763	7,363	3,969	8,000	0.00%
10-340-5400	ANIMAL CONTROL & SHELTER FEE	980	20	0	0	0	0	0	
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	11,755	10,776	12,000	0.00%
10-340-7410	SPORT ASSN USER FEES	2,350	4,875	3,355	2,135	3,000	9,110	5,000	25.00%
10-340-7500	CONCESSIONS	185	175	7,951	6,240	5,788	66	5,000	-28.57%
10-340-7600	PROGRAM REGISTRATION	12,234	22,580	11,560	21,833	26,112	6,960	21,000	0.00%
10-340-7610	ICE SKATING	914	95	29,969	22,577	30,793	(108)	20,000	0.00%
10-340-7620	HOCKEY	95	0	80	30	480	0	0	
10-340-8000	WEED & PEST CHARGES	581	7,268	0	0	0	113	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	102,297	82,648	110,000	0.00%
10-340-9300	VIN CHECK POLICE	5,030	4,410	6,330	5,140	5,195	3,290	6,000	0.00%
10-350-1000	POLICE FINES	133,010	152,150	127,787	128,179	126,001	61,217	80,500	-32.92%
10-350-1200	IMPROPER PARKING	2,300	4,680	6,516	4,315	2,280	2,016	5,000	0.00%
10-350-1400	BIKE /GUN SALE	0	0	0	500	0	330	0	
10-361-0100	INTEREST REVENUES	10,660	(61,762)	171,536	416,471	572,007	280,247	500,000	25.00% Zoom with Moreton (now Meeder) last month we are on track for 4%
10-362-1000	RENTS & ROYALTIES	34,924	37,074	41,624	29,374	57,249	35,925	50,000	0.00% Increased rental income for city properties
10-362-5000	PARKS GIFT CATALOGE DONATION	0	0	0	565	48,364	1,077	0	
10-362-5100	MT. HOPE MEMORIAL FUND	5,475	3,225	4,100	1,125	4,475	1,250	1,000	0.00%
10-362-6540	TRANSFER/AUDITORS	69,633	0	0	0	0	0	0	
10-362-7105	CHRISTMAS SILENT AUCTION	0	0	0	0	0	4,180	0	
10-362-7110	CEMETERY	37,050	57,175	52,275	45,325	67,675	31,125	40,000	-11.11%
10-362-7111	PERPETUAL CARE	7,925	11,825	12,780	9,050	18,475	10,525	10,000	0.00%
10-362-8500	FILING FEES - ELECTIONS	25	250	0	150	0	0	0	

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		Actual	Actual	Actual	Actual	Actual	Actual			
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	78,286	55,027	30,000	0.00%	Also used for advertising on digital signs
10-362-8820	CREDIT CARD REDEMPTION	6,500	6,130	7,920	3,978	3,465	5,954	5,000	0.00%	
10-362-8840	POLICE REPORTS	775	685	700	520	711	387	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	5,852	1,518	5,000	0.00%	
10-362-8950	CHAMBER CONTRIBUTIONS	14,015	14,015	14,015	14,015	14,015	0	14,015	0.00%	Chamber makes a loan payment for the building
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	12,104	0	0		
10-390-5000	REIMB INS/RESTITUTION	0	0	0	0	4,227	10,759	0		
10-390-9999	RESERVE TRANSFER	0	0	0	0	0	0	80,000		Columbarium from Mt Hope Fund transfer
<b>Total General Fund Income</b>		<b>6,725,326</b>	<b>6,196,747</b>	<b>6,629,816</b>	<b>7,595,497</b>	<b>7,880,452</b>	<b>6,231,205</b>	<b>8,513,708</b>	<b>3.42%</b>	

**GENERAL GOVERNMENT**

10-4110-110	SALARIES AND WAGES	154,711	214,824	322,530	334,679	406,932	310,646	421,330	-0.01%	
10-4110-120	PART-TIME WAGES	0	0	0	0	2,573	4,956	5,000	0.00%	For part-time scanner positions
10-4110-130	OVERTIME/HOLIDAY PAY	0	0	0	1,563	1,455	0	0		
10-4110-210	GROUP INSURANCE	22,076	28,951	49,881	53,234	54,670	31,073	58,874	23.72%	
10-4110-220	SOCIAL SECURITY CONTRIBUTIO	11,433	16,034	23,917	24,929	28,981	23,329	32,232	13.46%	
10-4110-230	RETIREMENT CONTRIBUTIONS	15,526	29,515	43,510	48,010	54,161	41,603	58,967	11.77%	
10-4110-260	WORKER'S COMPENSATION	4,594	(1,155)	14,318	15,712	8,337	4,238	8,385	18.84%	
10-4110-301	PROF AND CONSULTING	72,264	115,140	123,562	136,903	385,807	143,439	192,000	0.00%	
10-4110-302	PROF FEES - COMPUTERS	10,997	7,441	1,253	3,754	16,557	12,774	15,000	50.00%	Increase in IT related issues as we do not have on one of staff.
10-4110-370	ECONOMIC DEVELOPMENT	2,684	5,948	7,027	2,794	810	(802)	5,000	0.00%	LEDA Offset Budget should match mostly misc grants budgeted, any overage we should see offset in misc grant revenue.
10-4110-375	COMMUNITY DEVELOPMENT	0	0	28,589	37,230	38,136	25,695	15,000	0.00%	
10-4110-501	TUITION & REGISTRATION	1,202	3,545	9,076	7,157	5,054	3,389	7,000	0.00%	
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	994	569	1,500	50.00%	
10-4110-535	BROKERAGE FEES	0	0	1,679	3,766	3,813	2,242	4,000	0.00%	
10-4110-580	TRAVEL	558	3,231	6,377	8,437	7,485	5,395	7,000	-22.22%	
10-4110-609	POSTAGE	3,193	4,769	4,086	2,043	3,001	3,022	3,500	16.67%	
10-4110-610	SUPPLIES	13,002	15,261	20,864	37,140	38,299	30,400	35,000	16.67%	

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	Actual	Actual	Actual	Actual	Actual	Actual			
10-4110-619 TELEPHONE & INTERNET	22,415	31,582	34,712	39,012	41,536	30,864	35,000	-12.50%	
10-4110-627 STREET LIGHTING	35,217	39,152	38,910	45,476	50,868	51,868	50,000	0.00%	
10-4110-641 DUES	7,358	8,334	9,128	10,023	12,739	7,583	12,000	0.00%	
10-4110-642 FILING FEES	418	1,627	1,037	1,152	962	1,052	2,000	0.00%	
10-4110-643 EMPLOYEE BENEFIT	2,710	2,662	13,793	8,206	7,627	12,536	12,000	0.00%	
10-4110-650 FLEX SHARE FEES	1,461	1,068	3,076	59,526	2,179	1,605	3,000	0.00%	
10-4110-742 NEW ASSETS	0	0	0	0	68,090	0	0		
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	6,174	7,000	40.00%	Employee health fair
10-4110-780 HRA EMPLOYEE ACCOUNTS	55,000	50,980	62,000	53,000	59,000	48,171	82,500	50.00%	\$1500 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	203,370	701,219	439,996	-14.28%	This is the supplemental distribution overage / Parks \$70,000
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	(2,069)	0	14,015	0.00%	Chamber loan payment/Chamber pays us this
10-4110-987 INTEREST	1,701	0	1,453	0	2,069	0	0		
<b>Total General Government Expenses</b>	<b>1,254,597</b>	<b>1,144,347</b>	<b>1,155,896</b>	<b>1,422,070</b>	<b>1,509,951</b>	<b>1,503,040</b>	<b>1,527,299</b>	<b>-1.11%</b>	
<b>COMMUNITY CENTER</b>									
10-4135-301 PROFESSIONALS	2,319	5,766	4,535	6,155	2,906	2,192	6,000	0.00%	Checkfront
10-4135-308 ADVERTISING	3,090	1,175	425	1,494	3,839	556	2,000	0.00%	
10-4135-329 COMMUNITY CENTER MAINTENANC	40,150	41,741	52,672	44,692	62,066	47,395	54,000	0.00%	Covers inside & outside contractor agreements
10-4135-431 REPAIRS	5,695	6,600	5,603	47,395	12,582	2,294	10,000	-66.67%	
10-4135-534 BANK CHARGES	1,002	2,536	2,535	2,680	3,653	1,730	3,000	0.00%	
10-4135-600 LINENS	2,266	6,608	6,798	7,004	8,509	6,165	8,000	-20.00%	
10-4135-612 SUPPLIES	7,212	4,164	15,903	8,275	5,149	3,717	10,000	-33.33%	
10-4135-619 TELEPHONE	2,770	2,331	2,825	2,780	3,388	2,093	2,500	0.00%	
10-4135-621 GAS	7,549	10,074	11,695	11,201	13,008	6,656	13,000	0.00%	
10-4135-622 ELECTRICITY	27,485	29,939	32,926	35,782	36,481	35,491	34,000	0.00%	
10-4135-744 NEW ASSET	0	0	0	23,456	0	0	0		
10-4135-826 COMM CENTER CAP IMPROVEMENT	783	24,142	0	0	4,600	0	0		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		
<b>Total Community Center Expenses</b>	<b>110,320</b>	<b>145,076</b>	<b>145,917</b>	<b>198,983</b>	<b>156,181</b>	<b>108,288</b>	<b>142,500</b>	<b>-15.93%</b>	

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	Actual	Actual	Actual	Actual	Actual	Actual				
<b>OTHER GENERAL</b>										
10-4140-301	PROF & TECH - FCAG	4,000	4,000	4,000	4,000	5,000	4,000	5,000	0.00%	Dues increased
10-4140-307	INSURANCE/OVERHEAD	40,249	46,084	48,001	61,656	85,370	95,962	97,000	7.78%	Insurance increased
10-4140-308	ADVERTISING	14,540	11,135	24,038	20,996	32,525	28,476	30,000	0.00%	Advertsing required
10-4140-503	MAYOR'S ADMINISTRATION	0	0	0	0	10,140	2,700	10,000	0.00%	Mayors descretionary for events
10-4140-535	COMMUNITY PROGRAMS	28,000	40,700	43,750	45,600	75,219	26,130	50,000	0.00%	Chamber \$15,000 and Youth Services \$35,000
10-4140-610	SUPPLIES	1,682	2,344	2,340	1,515	1,246	0	1,500	-50.00%	
10-4140-613	MEETING EXPENSE	471	822	1,451	597	988	93	1,500	-50.00%	
10-4140-722	WAM CONVENTION EXPENSES	1,200	2,320	2,158	2,866	1,633	0	3,000	0.00%	
10-4140-725	ELECTION FEES	266	0	0	0	401	0	500	0.00%	
	<b>Total Other General Expenses</b>	<b>90,408</b>	<b>107,405</b>	<b>125,738</b>	<b>137,230</b>	<b>212,522</b>	<b>157,361</b>	<b>198,500</b>	<b>2.06%</b>	
<b>MUNICIPAL COURT</b>										
10-4150-110	SALARIES AND WAGES	85,074	88,331	96,117	121,486	111,249	87,435	121,932	4.58%	
10-4150-120	PART-TIME WAGES	9,645	17,013	13,133	1,314	13,934	10,504	24,000	9.89%	
10-4150-130	OVERTIME/HOLIDAY PAY	64	0	0	81	2	21	0		
10-4150-210	GROUP INSURANCE	26,210	28,038	31,178	38,101	36,285	23,341	34,575	-10.39%	
10-4150-220	SOCIAL SECURITY CONTRIBUTION	6,688	7,461	7,702	8,636	8,872	7,042	12,388	16.98%	
10-4150-230	RETIREMENT CONTRIBUTIONS	12,507	13,417	14,600	16,733	16,899	13,281	25,407	13.36%	
10-4150-260	WORKER'S COMPENSATION	1,716	4,614	5,463	6,145	1,907	1,489	3,222	22.51%	
10-4150-330	PROFESSIONALS	14,494	13,874	15,777	18,182	12,173	12,260	15,000	0.00%	
10-4150-338	ELECTRONIC MONITORING	0	0	0	0	0	0	500	0.00%	
10-4150-339	JUVENILE DETENTION	0	0	0	0	0	0	500	0.00%	
10-4150-341	PRISONER CARE	4,425	27,300	49,510	47,410	71,940	29,315	50,000	-23.08%	Increased due to more jail time being assessed and contract is increasing..
10-4150-501	TUITION & REGISTRATION	250	250	0	1,199	150	225	2,500	0.00%	
10-4150-507	JURY TRIAL CONTINGENCIES	0	0	0	0	0	0	500	0.00%	
10-4150-580	TRAVEL	0	626	0	1,725	340	0	3,000	0.00%	
10-4150-610	SUPPLIES	1,570	3,234	4,389	2,606	3,841	1,059	4,000	0.00%	
10-4150-641	DUES	100	160	220	200	100	200	400	0.00%	
	<b>Total Municipal Court Expenses</b>	<b>162,743</b>	<b>204,318</b>	<b>238,089</b>	<b>263,818</b>	<b>277,692</b>	<b>186,172</b>	<b>297,924</b>	<b>-2.01%</b>	
<b>ATTORNEY</b>										
10-4160-321	GENERAL ATTORNEY	26,760	26,760	26,760	31,710	28,650	27,768	30,000	0.00%	Split Adam between general fund & enterprise fund
10-4160-322	PROSECUTING ATTORNEY	30,782	27,825	28,709	24,427	37,780	27,080	40,000	0.00%	Western Law expenses
	<b>Total Attorney Expenses</b>	<b>57,542</b>	<b>54,585</b>	<b>55,469</b>	<b>56,137</b>	<b>66,430</b>	<b>54,848</b>	<b>70,000</b>	<b>0.00%</b>	

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		Actual	Actual	Actual	Actual	Actual	Actual			
<b>POLICE</b>										
10-4210-110	SALARIES AND WAGES	1,061,567	1,079,012	1,172,437	1,299,390	1,434,349	1,033,248	1,534,988	4.18%	
10-4210-120	PART-TIME WAGES	6,208	272	0	1,826	18,282	11,198	16,000	0.00%	
10-4210-130	OVERTIME REGULAR	90,346	56,501	53,483	73,952	83,936	55,921	93,000	24.00%	
10-4210-140	OVERTIME/REIMURSED	2,407	2,566	4,589	2,372	4,430	754	0		
10-4210-150	OVERTIME/ALCOH/TOBA COMPLIANCE	32,072	27,941	26,261	23,066	24,901	19,872	10,000	-64.29%	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	6,654	13,627	0		
10-4210-210	GROUP INSURANCE	216,713	276,911	333,959	397,004	388,682	290,273	475,657	17.27%	
10-4210-220	SOCIAL SECURITY CONTRIBUTION	89,132	86,112	92,044	102,837	115,045	82,481	126,530	3.87%	
10-4210-230	RETIREMENT CONTRIBUTIONS	146,814	160,128	172,298	190,980	226,243	189,549	285,783	18.21%	
10-4210-250	UNEMPLLOYMENT	6,312	7,420	0	0	0	0	0		
10-4210-260	WORKER'S COMPENSATION	19,761	51,722	63,287	70,313	23,082	17,199	32,914	8.79%	
10-4210-301	PROF. & TECHNICAL SERVICE	14,130	4,098	15,199	24,113	24,935	25,464	36,000	0.00%	Additional \$16,000 for yearly Taser Contract for 5 years
10-4210-303	TOWING	228	1,782	996	878	941	292	1,500	0.00%	
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	212,609	206,792	250,000	25.00%	Discussion with Fremont County regarding dispatcher fees
10-4210-343	K-9 EXPENSE	723	1,630	4,059	768	(127)	0	1,500	0.00%	
10-4210-430	REPAIR AND MAINTENANCE SERVICE	2,707	10,896	2,134	2,907	1,613	275	2,500	0.00%	
10-4210-501	TUITION & REGISTRATION	5,068	5,353	7,747	4,503	4,701	11,422	15,000	0.00%	
10-4210-506	UNIFORMS	14,171	3,124	1,626	6,948	3,854	4,554	10,000	0.00%	
10-4210-515	SCHOOL DIST #1 PROGRAMS	0	54	51	70	0	0	500	0.00%	
10-4210-526	INVESTIGATIVE FUNDS	1,963	2,740	3,244	5,841	1,991	600	4,000	0.00%	
10-4210-580	TRAVEL	2,034	6,268	8,691	3,649	9,600	5,028	10,000	0.00%	
10-4210-609	POSTAGE	415	424	245	392	360	213	500	0.00%	
10-4210-610	SUPPLIES	11,439	8,997	8,240	6,260	13,233	4,894	10,000	0.00%	
10-4210-613	MEETING EXPENSE	0	0	0	0	0	0	3,000		
10-4210-619	TELEPHONE	5,350	8,139	8,457	9,629	9,806	8,480	9,000	0.00%	
10-4210-641	DUES	479	238	144	148	0	220	250	0.00%	
10-4210-742	NEW ASSETS	35,012	68,367	101,359	20,404	132,995	59,405	106,000	0.00%	Replace body cameras, car cameras, cradle points, mobile data terminals - intergrate with W/Axon Tasers - Will try to grant for these items.
10-4210-745	WEAPONS AND TACTICAL SUPPLIES	10,206	6,198	10,985	6,771	10,395	3,050	11,000	0.00%	
<b>Total Police Expenses</b>		<b>2,012,298</b>	<b>2,145,108</b>	<b>2,263,188</b>	<b>2,495,628</b>	<b>2,755,742</b>	<b>2,052,811</b>	<b>3,053,622</b>	<b>8.38%</b>	

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual	Budget		
<b>FIRE</b>									
10-4220-110	SALARIES AND WAGES	67,414	33,521	52,100	54,802	57,381	45,080	62,692	4.30%
10-4220-125	FIREMEN CLOTHING ALLOWANCE	14,661	15,530	17,860	21,049	19,975	18,650	25,000	25.00%
10-4220-130	OVERTIME	0	1,267	3,209	6,181	3,835	2,926	0	
10-4220-210	GROUP INSURANCE	11,576	15,479	22,908	24,835	17,429	13,483	20,005	11.70%
10-4220-220	SOCIAL SECURITY CONTRIBUTION	4,988	2,436	3,897	4,303	4,429	3,476	4,796	4.31%
10-4220-230	RETIREMENT CONTRIBUTIONS	7,379	5,226	8,402	9,263	9,299	7,292	9,836	1.08%
10-4220-240	VOLUNTEER FIRE PENSION FUND	9,311	11,878	7,331	6,244	8,719	6,150	8,000	0.00%
10-4220-260	WORKER'S COMPENSATION	3,016	5,521	7,301	7,855	2,408	1,895	4,796	-20.09%
10-4220-302	DRIVERS LICENSE TESTING	0	0	0	156	0	0	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	3,956	4,000	0.00%
10-4220-310	PHYSICALS	269	0	0	0	135	466	1,000	100.00%
10-4220-324	DISPATCH	9,158	10,000	7,820	7,311	5,732	6,770	9,000	-18.18%
10-4220-325	TRAINING	938	711	1,813	4,210	701	176	3,000	0.00%
10-4220-430	FIRE EQUIPMENT MAINTENANCE	1,042	14,851	30,087	24,288	17,929	15,321	20,000	0.00%
10-4220-431	BUILDING MAINTENANCE	2,604	9,995	34,043	19,121	10,259	8,774	20,000	33.33%
10-4220-501	TUITION & REGISTRATION	0	309	936	3,145	1,351	10	2,000	0.00%
10-4220-505	FIRE PREVENTION	0	890	1,419	2,695	3,006	1,500	3,000	0.00%
10-4220-506	UNIFORMS	1,194	10,054	12,800	29,091	1,181	105	35,000	133.33% <i>Bunker gear for 6 new volunteers, 2 new applications received</i>
10-4220-518	STATE MEET. ASSN.	0	259	2,614	136	2,010	1,396	1,500	0.00%
10-4220-580	TRAVEL	1,161	910	356	1,082	78	0	1,000	0.00%
10-4220-610	SUPPLIES	679	13,350	29,647	22,159	8,346	11,945	20,000	0.00%
10-4220-619	TELEPHONE	1,902	2,496	3,406	3,197	2,927	1,830	3,000	0.00%
10-4220-621	GAS	85	4,902	6,617	6,452	6,842	4,799	6,000	0.00%
10-4220-622	ELECTRICITY	3,277	3,302	3,562	3,572	4,498	3,360	4,000	0.00%
10-4220-626	FUEL	2,167	4,778	8,792	4,624	4,774	2,996	6,000	0.00%
10-4220-743	NEW ASSETS	0	0	0	142,287	0	0	1,000,000	0.00% <i>AFG Grant for Engine 6 Replacement</i>
10-4220-749	WAGES/BENEFITS TO AIRPORT	0	(28,686)	(46,668)	(48,164)	(49,631)	(24,458)	(51,063)	0 <i>Split 50% wages/benefits with airport</i>
	<b>Total Fire Expenses</b>	<b>146,268</b>	<b>143,378</b>	<b>224,052</b>	<b>363,533</b>	<b>147,398</b>	<b>137,898</b>	<b>1,222,963</b>	<b>2.29%</b>
<b>BUILDING INSPECTOR</b>									
10-4242-110	SALARIES AND WAGES	30,693	31,849	37,393	40,879	74,840	58,695	81,026	4.77%
10-4242-210	GROUP INSURANCE	5,203	3,782	706	28	56	42	56	0.00%
10-4242-220	SOCIAL SECURITY CONTRIBUTION	2,272	2,381	2,850	3,150	5,771	4,490	6,198	4.75%
10-4242-230	RETIREMENT CONTRIBUTIONS	4,509	4,838	4,117	6,210	11,368	8,916	12,713	1.53%

City of Lander  
Budget Request  
6/30/2027

		2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Actual			
10-4242-260	WORKER'S COMPENSATION	555	1,395	1,355	2,044	1,140	892	1,612	9.73%	
10-4242-501	TUITION & REGISTRATION	420	1,319	3,138	1,544	375	0	700	0.00%	
10-4242-580	TRAVEL	434	58	2,281	0	894	385	2,000	0.00%	
10-4242-610	SUPPLIES	349	101	4,523	1,647	14,740	1,065	3,000	0.00%	
10-4242-639	CODE BOOKS	737	0	1,502	733	836	1,155	2,000	0.00%	
10-4242-641	DUES	265	145	145	145	0	220	500	0.00%	
	<b>Total Building Inspector Expenses</b>	<b>45,437</b>	<b>45,868</b>	<b>58,010</b>	<b>56,380</b>	<b>110,020</b>	<b>75,860</b>	<b>109,805</b>	<b>4.08%</b>	
	<b>EMG MGMT &amp; COMPL COORD</b>									
10-4260-330	EMPLOYEE SCREENING	3,471	3,568	3,973	5,598	4,328	2,097	4,000	0.00%	
10-4260-520	INSURANCE DEDUCTIBLE	0	0	0	1,774	1,000	0	2,000	0.00%	
10-4260-706	SAFETY EQUIP & SUPPLIES	2,197	4,500	9,793	15,865	13,754	3,129	5,000	-75.00%	
	<b>Total Emerg Mgmt Expenses</b>	<b>5,668</b>	<b>8,068</b>	<b>13,766</b>	<b>23,237</b>	<b>19,082</b>	<b>5,226</b>	<b>11,000</b>	<b>-57.69%</b>	
	<b>STREETS</b>									
10-4310-110	SALARIES AND WAGES	166,855	158,463	173,927	171,074	180,152	141,113	196,356	4.46%	
10-4310-120	PART-TIME WAGES	0	0	0	0	0	0	5,000	0.00%	
10-4310-130	OVERTIME/HOLIDAY PAY	1,698	1,901	8,313	10,233	3,337	1,339	5,000	0.00%	
10-4310-210	GROUP INSURANCE	40,085	43,027	44,074	45,831	46,576	23,855	31,636	-43.96%	
10-4310-220	SOCIAL SECURITY CONTRIBUTION	12,312	11,634	13,272	13,201	13,359	10,550	15,786	4.24%	
10-4310-230	RETIREMENT CONTRIBUTIONS	24,734	24,359	26,233	27,540	37,373	34,908	32,377	1.02%	
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	2,794	2,165	4,106	9.17%	
10-4310-433	OPERATION/ MAINTENANCE STREETS	9,439	46,024	183,922	78,939	65,279	48,745	70,000	0.00%	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	340	0		
10-4310-619	TELEPHONE	37	0	0	0	0	0	0		
10-4310-650	MAIN STREET REPAIR	116	0	0	11,245	25,708	316	0		
	<b>Total Street Expenses</b>	<b>264,039</b>	<b>293,835</b>	<b>462,396</b>	<b>369,809</b>	<b>375,507</b>	<b>263,331</b>	<b>360,261</b>	<b>-4.03%</b>	

City of Lander  
Budget Request  
6/30/2027

		2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Actual			
<b>RODEO GROUNDS</b>										
10-4312-424	MAINTENANCE	0	0	1,071	400	28,401	98	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	2,853	2,010	4,000	0.00%	
10-4312-742	NEW ASSETS	0	0	12,454	3,923	0	0	0		<i>We do not reclass payroll expenses to rodeo grounds for the work completed by City Employees.</i>
<b>Total Rodeo Grounds Expenses</b>		<b>2,201</b>	<b>18,563</b>	<b>15,657</b>	<b>6,733</b>	<b>31,465</b>	<b>2,108</b>	<b>8,600</b>	<b>0.00%</b>	
<b>BUILDING REPAIR &amp; MAINT</b>										
10-4315-305	CLEANING SERVICES	5,700	6,237	6,330	4,825	6,135	3,500	8,900	0.00%	
10-4315-306	TRASH COLLECTION	19,218	21,307	20,746	16,769	8,870	6,164	10,000	0.00%	
10-4315-314	FIRE EXTINGUISHER MAINTENANCE	379	809	0	0	876	0	1,000	0.00%	
10-4315-431	BUILDING MAINTENANCE	14,736	22,781	36,266	11,025	4,730	1,027	10,000	0.00%	
10-4315-446	LIGHTS AND ELECTRICAL	424	239	3,600	4,242	1,756	43,931	6,000	0.00%	<i>Additional expense in current year is offset by grant revenue</i>
10-4315-447	MAIN STREET COBRA LIGHTS	0	5,777	0	0	1,681	190	6,000	0.00%	
10-4315-612	HOUSEKEEPING SUPPLIES	458	0	0	917	946	1,566	5,000	0.00%	
10-4315-621	GAS	26,089	18,615	27,151	22,296	26,920	20,299	30,000	0.00%	
10-4315-622	ELECTRICITY	43,044	33,640	37,755	42,108	51,250	38,289	48,000	6.67%	
10-4315-849	IMPROVEMENTS	36,609	39,868	48,849	21,112	93,663	7,789	0		
<b>Total Building Repair &amp; Maint Expenses</b>		<b>146,657</b>	<b>149,273</b>	<b>180,697</b>	<b>123,294</b>	<b>196,827</b>	<b>122,755</b>	<b>124,900</b>	<b>2.46%</b>	
<b>SHOP</b>										
10-4319-110	SALARIES AND WAGES	55,894	51,715	61,379	84,318	46,598	52,540	73,066	4.30%	
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	8,196	10,782	21,526	107.38%	
10-4319-220	SOCIAL SECURITY CONTRIBUTION	4,187	3,849	4,604	6,295	3,853	3,862	5,590	4.30%	
10-4319-230	RETIREMENT CONTRIBUTIONS	7,967	7,856	9,387	11,547	7,889	7,981	11,464	1.08%	
10-4319-260	WORKER'S COMPENSATION	982	2,265	3,090	3,878	733	799	1,454	9.24%	
10-4319-402	TIRES	10,773	8,672	14,317	12,981	8,784	3,543	8,000	-33.33%	
10-4319-432	VEHICLE REPAIR	41,783	67,311	102,996	159,186	71,204	56,618	70,000	0.00%	
10-4319-501	TUITION & REGISTRATION	0	24	927	3,878	0	519	2,000	0.00%	
10-4319-616	SHOP SUPPLIES	6,748	16,230	10,919	25,035	5,385	4,329	8,000	-46.67%	
10-4319-619	TELEPHONE	1,560	1,170	1,560	1,677	1,560	1,040	2,000	0.00%	
10-4319-626	FUEL	36,158	41,040	70,050	57,650	43,276	27,319	40,000	-33.33%	
10-4319-744	NEW ASSETS	0	0	0	0	0	0	0		
<b>Total Shop Expenses</b>		<b>176,737</b>	<b>207,344</b>	<b>288,036</b>	<b>378,840</b>	<b>197,478</b>	<b>169,332</b>	<b>243,099</b>	<b>-6.31%</b>	

City of Lander  
Budget Request  
6/30/2027

		2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
		Actual	Actual	Actual	Actual	Actual	Actual			
<b>WEED &amp; PEST</b>										
10-4326-110	SALARIES AND WAGES	46,251	15,075	19,493	0	17,264	23,569	32,778		
10-4326-120	PART-TIME WAGES	0	3,760	1,388	18,824	33,651	29,073	40,000	0.00%	
10-4326-130	OVERTIME/HOLIDAY PAY	3,726	2,257	176	1,764	4,017	6,001	0	-100.00%	
10-4326-210	GROUP INSURANCE	14,292	3,505	0	0	2,690	3,124	4,630		
10-4326-220	SOCIAL SECURITY CONTRIBUTION	3,615	1,561	1,606	1,575	4,163	4,441	5,567	80.57%	
10-4326-230	RETIREMENT CONTRIBUTIONS	7,218	1,410	0	0	0	0	5,143		
10-4326-260	WORKER'S COMPENSATION	905	924	255	1,029	834	891	796	3.92%	
10-4326-501	TUITION & REGISTRATION	156	325	322	0	146	1,040	2,000	-33.33%	
10-4326-610	SUPPLIES/CHEMICALS	10,761	1,839	4,919	10,425	6,810	12,407	16,000	0.00%	
10-4326-744	NEW ASSETS	708	0	10,266	449	11,815	0	25,000	-26.47%	Purchase New Assets in Replacement Equipment Fund
10-4326-747	SPECIAL MANAGMENT PROGRAM	0	2,711	26,251	0	100	0	14,000	0.00%	
10-4326-972	MOSQUITO GRANT	5,873	1,118	6,598	6,169	2,335	1,474	10,000	0.00%	In past we invoiced Weed & Pest to be reimbursed by Mil Levy, now FC took mosquitos out of there preferred pests
<b>Total Weed &amp; Pest Expenses</b>		<b>93,505</b>	<b>34,485</b>	<b>71,274</b>	<b>40,235</b>	<b>83,825</b>	<b>82,020</b>	<b>155,914</b>	<b>28.70%</b>	
<b>PARKS &amp; RECREATION</b>										
10-4500-110	SALARIES AND WAGES	155,352	146,462	214,870	147,132	184,607	160,028	220,677	-9.86%	
10-4500-120	PART-TIME WAGES	27,575	48,644	30,198	52,050	45,409	38,603	50,000	0.00%	
10-4500-130	OVERTIME/HOLIDAY PAY	10,762	21,118	22,378	19,508	25,260	19,927	10,000	0.00%	
10-4500-170	PART-TIME PROGRAMS	0	16,177	17,837	0	11,469	0	15,000	0.00%	
10-4500-210	GROUP INSURANCE	22,095	26,073	36,543	34,433	41,610	29,348	41,576	-15.19%	
10-4500-220	SOCIAL SECURITY CONTRIBUTION	14,498	17,395	21,285	16,231	19,801	16,291	24,870	1.65%	
10-4500-230	RETIREMENT CONTRIBUTIONS	20,252	24,402	32,874	24,669	26,396	20,195	36,193	-12.27%	
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	4,046	3,322	6,536	7.55%	
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	4,306	8,766	10,000		
10-4500-308	ADVERTISING	(110)	(229)	216	0	0	0	0		
10-4500-335	SPECIAL PROGRAM	395	11,358	11,512	2,725	209	23,856	45,000		Sinks Canyon Camp, \$23K will offset this in grant revenue, listed above
10-4500-424	TURF & GROUNDS MAINTENANCE	16,259	29,182	32,485	35,018	92,852	39,508	45,000	-47.67%	
10-4500-431	BUILDING MAINTENANCE	6,587	9,408	3,427	26,381	6,474	9	5,000		
10-4500-448	TREE MAINTENANCE	4,500	8,850	1,550	5,700	0	9,165	50,000		City Park Cottonwood Mitigation, \$10K is Urban Forest Grant, \$40K is out GF
10-4500-451	TRAIL MAINTENANCE/CONSTRUCT	0	615	0	0	0	0	5,000		
10-4500-501	TUITION & REGISTRATION	50	0	2,043	735	470	0	1,000	-50.00%	
10-4500-514	SALES TAX	0	0	194	403	0	358	750	50.00%	

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
10-4500-516 URBAN FOREST COUNCIL	331	406	276	200	0	0	2,000		
10-4500-527 SPECIAL SERVICES	0	417	300	0	0	75	0		
10-4500-534 CREDIT CARD CHARGES	0	0	0	0	23	7	1,000	0.00%	
10-4500-580 TRAVEL	0	0	30	519	483	801	2,000	0.00%	
10-4500-611 OFFICE EQUIP SUPPLIES & MAI	685	1,100	2,971	4,188	3,564	1,134	3,000	-28.57%	
10-4500-616 TOOLS & SHOP SUPPLIES	1,278	2,974	3,371	2,984	24	142	4,500		
10-4500-619 TELEPHONE	3,120	2,340	3,120	3,483	3,406	2,472	3,000	-3.23%	
10-4500-630 CONCESSIONS	100	0	2,725	2,500	3,464	0	3,500	0.00%	
10-4500-704 REC. EQUIPMENT	2,321	8,356	5,144	767	1,881	42	4,000		
10-4500-742 NEW ASSETS	24,650	4,931	35,267	27,952	(5,176)	97,919	0		Purchase New Assets in Replacement Equipment Fund
10-4500-825 MAIN STREET TREES/LANDSCAPI	0	0	1,350	8,900	0	2,611	10,000		
10-4500-999 RETIREE WAGES RECLASSIFIED	(23,894)		0	0	0	0	0		
<b>Total Parks &amp; Recreation Expenses</b>	<b>298,456</b>	<b>390,892</b>	<b>498,800</b>	<b>435,531</b>	<b>470,578</b>	<b>474,579</b>	<b>599,602</b>	<b>10.44%</b>	
<b>GOLF COURSE</b>									
10-4515-432 EQUIPMENT REPAIR/LEASE PAYMENT	25,000	25,000	148,984	3,963	0	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	21,428	0	0		
<b>Total Golf Course Expenses</b>	<b>37,000</b>	<b>37,000</b>	<b>161,113</b>	<b>94,923</b>	<b>64,928</b>	<b>43,500</b>	<b>43,500</b>	<b>0.00%</b>	
<b>CEMETERY</b>									
10-4550-110 SALARIES AND WAGES	94,486	97,315	109,393	112,178	117,921	92,646	129,170	4.57%	
10-4550-120 PART-TIME WAGES	5,383	16,797	16,918	34,265	22,843	20,987	23,000	0.00%	
10-4550-130 OVERTIME/HOLIDAY PAY	5,315	5,580	12,799	7,713	6,000	3,937	2,500	0.00%	
10-4550-210 GROUP INSURANCE	26,114	32,633	37,317	43,174	44,860	34,712	51,481	11.64%	
10-4550-220 SOCIAL SECURITY CONTRIBUTION	7,666	8,677	10,096	11,162	10,574	8,488	11,832	3.78%	
10-4550-230 RETIREMENT CONTRIBUTIONS	14,559	14,901	17,517	17,894	18,747	14,464	20,659	1.25%	
10-4550-260 WORKER'S COMPENSATION	1,904	5,243	6,956	7,708	2,235	1,787	3,078	8.69%	
10-4550-301 PROF. & TECHNICAL SERVICE	2,540	2,027	2,450	2,130	1,120	1,200	2,200	0.00%	
10-4550-434 BLDG GROUNDS MAINTENANCE	2,434	8,072	1,045	1,614	1,473	636	3,500	0.00%	
10-4550-436 IRRIGATION SYSTEM REPAIR	299	3,194	1,112	1,577	199	889	3,500	0.00%	
10-4550-448 TREE MAINTENANCE	0	165	3,075	81	749	0	2,000	0.00%	
10-4550-580 TRAVEL	0	0	0	0	0	0	500	0.00%	

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
10-4550-610 SUPPLIES/TOOLS & EQUIP	2,371	2,917	2,501	3,401	4,369	989	4,000	0.00%	
10-4550-619 TELEPHONE	1,560	1,170	1,560	1,681	2,438	1,040	2,000	0.00%	
10-4550-623 BOTTLED GAS & SUPPLIES	0	58	36	0	0	178	800	0.00%	
10-4550-660 CHEMICALS	0	1,349	0	1,447	1,463	0	4,000	0.00%	
10-4550-743 NEW ASSETS	114,729	32,203	3,968	1,286	17,020	5,640	80,000	0.00%	Columbarium monies coming from Mt Hope Perpetual Care Fund
<b>Total Cemetery Expenses</b>	<b>279,360</b>	<b>232,301</b>	<b>226,743</b>	<b>247,311</b>	<b>252,011</b>	<b>187,593</b>	<b>344,220</b>	<b>3.59%</b>	
<b>Total General Fund Revenue</b>	<b>6,725,326</b>	<b>6,196,747</b>	<b>6,629,816</b>	<b>7,595,497</b>	<b>7,880,452</b>	<b>6,231,205</b>	<b>8,513,708</b>	<b>3.42%</b>	
<b>Total General Fund Expenses</b>	<b>5,183,236</b>	<b>5,361,846</b>	<b>6,184,841</b>	<b>6,713,692</b>	<b>6,927,637</b>	<b>5,626,722</b>	<b>8,513,709</b>	<b>3.42%</b>	
<b>Net General Fund</b>	<b>1,542,090</b>	<b>834,901</b>	<b>444,975</b>	<b>881,805</b>	<b>952,815</b>	<b>604,483</b>	<b>0</b>		

**ENTERPRISE FUND**

20-361-1000 INTEREST REVENUES	(33,422)	(64,617)	99,765	244,217	196,407	97,100	190,000	-5.00%	
20-371-1000 UTILITY BILLING - WATER	1,936,386	1,927,747	2,003,594	2,408,854	2,329,904	1,902,666	2,508,295	14.01%	7% increase in charges as was presented to SLIB for projects/as conservation
20-371-1100 RURAL WATER	190,317	257,063	271,525	260,441	297,424	196,844	260,000	0.00%	
20-371-1900 WATER TRANSFER FEE	5,323	5,529	3,680	3,084	5,189	2,150	5,000	0.00%	
20-371-2000 WATER SERVICE FEES	1,990	2,590	7,343	5,935	6,434	1,290	6,000	0.00%	
20-371-2100 WATER METERS	2,680	1,465	1,070	1,905	0	527	0		
20-371-4051 FEMA FUNDS FLOOD 2017	0	795,503	594,673	(105,672)	186,826	150	0		
20-371-5000 LATE CHARGES	30,992	29,673	34,007	29,796	40,410	10,992	20,000	-44.44%	
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 (This is income)
20-371-9000 REIMB. MISC. WATER	10,024	534	927	(84,029)	93,178	734	1,000	0.00%	
20-371-9100 MRG GRANT MONIES	0	0	0	(70)	234,192	51,573	62,500		MRG Flood Farthing Mitigation
20-371-9500 LONG/SHORT CONTROL	(8)	56	9	45	22	0	0		
20-371-9600 SLIB LOAN FORGIVENESS	526,725	0	0	0	0	496,019	0		
20-371-9724 SLIB DWSRF LOAN PROCEEDS	0	0	0	0	0	0	13,962,525	18.13%	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	3,020,255	0	0		
20-371-9750 AML GRANT	0	0	0	2,179,867	1,377,687	0	0		
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	0	100.00%	
20-371-9770 LOR GRANT	0	0	0	0	0	0	0		
20-372-1000 UTILITY BILLING - SEWER	726,637	758,355	799,062	1,070,166	782,113	585,496	890,000	3.49%	9% increase as what was presented last year (7% was presented at SLIB)
20-372-1500 SEWER ROYALTY	2,214	2,291	2,450	1,615	1,834	1,667	3,000	0.00%	
20-372-2000 SEWER TAP FEES	700	350	175	0	0	0	0		

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
20-372-3000	WASTEWATER DUMPING	24,554	21,586	32,008	32,130	31,326	24,222	35,000	0.00%
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% <i>This is the amount of sewer loan payments currently (This is income)</i>
20-372-9300	SLIB CWSRF LOAN PROCEEDS	0	0	0	0	0	390,105	8,742,675	-32.14% <i>Loans for SRF improvement projects</i>
20-372-9400	CITY SHARE/OPTIONAL MONEY	0	0	0	0	0	0	6,305,633	9.04% <i>Monies from Optional Taxes for SRF projects/Lincoln balance 4/30 \$9347086</i>
20-372-9500	SLIB SWSRF					0	329,546	0	
20-372-9600	SLIB ARPA GRANT	0	0	0	78,921	1,470,505	2,524,888		-100.00% <i>Lincoln Street monies completed all funds 12/31/2025</i>
20-373-1000	INTEREST	24,012	(588)	52,793	84,819	113,045	36,011	72,000	20.00%
20-390-4000	CHARGEBACK FEES	871	1,262	1,521	2,107	1,440	1,320	2,000	0.00%
20-390-4400	GAIN/LOSS ON SALE OF ASSETS	0	0	0	5,055	(603,933)	0	0	
20-390-9999	RESERVE TRANSFER	0	0	0	0	0	0	0	-100.00%
	<b>Total Enterprise Fund Income</b>	<b>4,239,638</b>	<b>4,326,699</b>	<b>4,571,916</b>	<b>9,837,711</b>	<b>10,250,258</b>	<b>7,319,300</b>	<b>33,731,628</b>	<b>-17.78%</b>
	<b>WATER SPLIT WAGES</b>								
20-4315-110	SALARIES AND WAGES	303,157	348,262	463,292	466,411	385,424	283,396	404,462	-16.46%
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	44,961	35,278	60,395	50.66%
20-4315-220	SOCIAL SECURITY CONTRIBUTION	22,518	26,039	34,587	35,492	32,192	20,854	30,942	-6.83%
20-4315-230	RETIREMENT CONTRIBUTIONS	12,724	(35,205)	94,734	50,411	79,592	39,338	56,321	-10.49%
20-4315-260	WORKER'S COMPENSATION	5,065	14,355	20,863	22,722	5,625	3,937	8,049	-2.44%
	<b>Total Water Split Wage Expenses</b>	<b>380,659</b>	<b>389,191</b>	<b>670,674</b>	<b>637,387</b>	<b>547,794</b>	<b>382,803</b>	<b>560,169</b>	<b>-10.89%</b>
	<b>WATER TRANS &amp; DIST</b>								
20-4320-110	SALARIES AND WAGES	193,070	224,825	147,616	164,531	220,695	179,489	267,077	11.50%
20-4320-130	OVERTIME	11,508	15,939	21,600	23,280	40,281	15,348	15,000	0.00%
20-4320-210	GROUP INSURANCE	55,924	41,961	41,527	47,278	56,109	45,362	67,275	11.62%
20-4320-220	SOCIAL SECURITY CONTRIBUTION	14,824	16,454	12,344	13,670	17,645	14,238	20,431	4.93%
20-4320-230	RETIREMENT CONTRIBUTIONS	30,052	27,838	25,672	28,529	38,579	29,465	4,194	-89.82%
20-4320-260	WORKER'S COMPENSATION	3,703	7,975	8,423	9,391	3,048	2,962	5,315	9.90%
20-4320-301	PROF AND CONSULTING	228,144	640,167	123,287	329,652	244,509	133,684	150,000	50.00%
20-4320-318	WATER SAMPLES TESTING	1,026	0	0	0	0	0	3,000	
20-4320-406	REPAIR & MAINATENANCE	9,740	6,429	34,909	4,852	274	11,954	15,000	36.36%
20-4320-432	VEHICLE REPAIR	0	0	4,329	0	0	0	0	
20-4320-433	STREET REPAIRS	31,780	23,413	37,624	5,542	40,576	(20,995)	50,000	900.00%
20-4320-442	RENTAL OF EQUIPMENT & VEHICLE	131	255	758	0	0	0	0	

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
20-4320-501 TUITION & REGISTRATION	2,213	4,432	5,415	3,976	5,783	5,671	7,000	0.00%	
20-4320-580 TRAVEL	384	682	3,220	1,054	226	0	3,000	50.00%	
20-4320-610 SUPPLIES	17,317	10,884	8,896	5,596	1,244	2,580	14,000	211.11%	
20-4320-619 TELEPHONE	6,152	4,473	22,799	27,910	30,256	21,979	20,000	0.00%	
20-4320-621 GAS	2,582	4,631	6,332	5,331	5,581	4,094	7,000	0.00%	
20-4320-622 ELECTRICITY	7,095	6,491	6,497	6,996	5,540	6,406	7,000	0.00%	
20-4320-626 FUEL	12,886	19,259	34,298	27,633	20,727	12,982	16,000	0.00%	
20-4320-629 GRAVEL	4,095	0	5,633	15,158	0	4,723	10,000		
20-4320-706 SAFETY MATERIALS	12,217	5,184	5,520	5,675	0	3,963	6,000	-7.69%	
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	0	251,417	15,000	-98.59%	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	329,546	0		
20-4320-843 PROJECT COST - WELLS & TRAN	0	0	0	0	0	0	0	-100.00%	Closeout engineering for Wells until more monies are found
20-4320-861 OPERATIONS AND MAINTENANCE	77,085	59,128	284,701	73,503	210,189	128,936	175,000	-30.00%	
20-4320-907 4 M GAL. TANK SITE LEASE	2,340	2,387	2,704	3,854	3,999	4,149	4,150	3.75%	
20-4320-915 STORAGE TANK REPLACEMENT	0	0	0	0	0	498,511	0		Project should be finished
20-4320-971 FARTHING SLIP PROJECT	0	0	0	0	0	168,754	125,000	-75.00%	
20-4320-972 LINCOLN ST PROJECT	0	0	0	0	0	3,047,716	2,637,351	-21.29%	Remainder of project paid with optional monies
20-4320-973 BALDWIN CREEK PROJECT	0	0	0	0	0	22,500	5,743,232		SRF Project
20-4320-974 BUENA VISTA PROJECT	0	0	0	0	0	220,577	5,907,806	-3.80%	SRF Project
20-4320-975 MCFARLANE DRIVE	0	0	0	0	0	542,279	0	-100.00%	complete
20-4320-976 FIFTH STREET PROJECT	0	0	0	0	0	20,500	14,722,450	-0.17%	SRF Project
20-4320-980 FREMONT STREET PROJECT						0	0		complete
<b>Total Water Transm &amp; Dist Expenses</b>	<b>865,901</b>	<b>2,319,967</b>	<b>1,401,307</b>	<b>826,494</b>	<b>984,484</b>	<b>5,713,811</b>	<b>30,017,281</b>	<b>-19.95%</b>	Only increased due to large projects
<b>WATER TREATMENT PLANT</b>									
20-4325-110 SALARIES AND WAGES	198,144	153,503	202,875	215,693	227,479	180,354	288,190	19.85%	
20-4325-130 OVERTIME/HOLIDAY PAY	16,917	18,818	25,137	46,839	58,432	35,986	25,000	0.00%	
20-4325-210 GROUP INSURANCE	34,106	32,256	39,701	45,944	47,607	36,847	54,627	11.56%	
20-4325-220 SOCIAL SECURITY CONTRIBUTIO	15,746	12,812	16,748	19,390	21,154	15,926	22,046	8.56%	
20-4325-230 RETIREMENT CONTRIBUTIONS	45,133	28,925	34,635	39,879	43,430	32,862	45,217	5.21%	
20-4325-260 WORKER'S COMPENSATION	3,698	8,340	11,401	13,127	4,357	3,288	5,735	13.70%	
20-4325-301 PROFESSIONAL FEES	15,276	3,163	9,419	1,662	1,405	1,096	5,000	0.00%	
20-4325-318 WATER SAMPLES TESTING	3,819	3,306	5,302	5,871	3,356	1,344	7,000	0.00%	
20-4325-432 VEHICLE REPAIR	50	0	104	0	160	0	0		

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
20-4325-501 TUITION & REGISTRATION	1,197	4,070	1,632	220	506	1,967	4,000	0.00%	
20-4325-580 TRAVEL	584	826	1,321	340	590	587	4,000	0.00%	
20-4325-610 SUPPLIES	17,207	22,490	13,370	1,837	689	608	6,000	0.00%	
20-4325-619 TELEPHONE	1,058	1,181	1,822	1,932	2,044	1,331	2,000	0.00%	
20-4325-621 GAS	23,133	25,076	26,523	19,694	27,273	22,635	35,000	0.00%	
20-4325-622 ELECTRICITY	18,393	18,461	15,685	17,076	20,490	15,249	25,000	0.00%	
20-4325-650 TREATMENT PLANT LAB EQUIPMENT	0	1,065	28,111	2,967	2,391	0	3,000	0.00%	
20-4325-661 CHLORINE	22,968	18,815	24,773	28,107	27,404	28,438	40,000	63.91%	Costs increase due to shipping costs & tariffs.
20-4325-663 CHEMICAL FEED SUPPLIES	66,679	63,104	90,136	105,704	104,257	31,846	90,000	0.00%	
20-4325-706 SAFE. EQUIP. & BARRICADE	911	655	353	13,780	276	0	3,000	0.00%	
20-4325-861 OPERATIONS AND MAINTENANCE	29,783	17,255	98,513	130,111	193,495	97,657	125,000	0.00%	
<b>Total Water Treatment Plant Expenses</b>	<b>514,802</b>	<b>434,121</b>	<b>647,561</b>	<b>710,173</b>	<b>786,795</b>	<b>508,021</b>	<b>789,815</b>	<b>10.28%</b>	
<b>WASTEWATER SEWER COLL</b>									
20-4410-110 SALARIES AND WAGES	49,645	115,303	147,194	164,310	219,027	89,685	133,538	11.50%	Changed wages methodology
20-4410-130 OVERTIME/HOLIDAY PAY	3,844	11,671	22,022	23,280	16,344	7,242	7,500	0.00%	Changed wages methodology
20-4410-210 GROUP INSURANCE	16,414	42,663	41,518	47,175	56,109	22,681	33,638	11.62%	Changed wages methodology
20-4410-220 SOCIAL SECURITY CONTRIBUTION	3,849	9,234	12,344	13,654	17,645	7,086	10,216	4.93%	Changed wages methodology
20-4410-230 RETIREMENT CONTRIBUTIONS	7,857	21,444	25,672	28,495	38,578	14,732	20,952	1.68%	Changed wages methodology
20-4410-260 WORKER'S COMPENSATION	968	6,200	8,423	9,379	3,048	1,474	2,657	9.88%	Changed wages methodology
20-4410-313 VIDEO & CLEANING	79,773	74,696	30,426	38,999	59,875	25,217	70,000	40.00%	
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	1,000		
20-4410-626 FUEL	12,582	19,299	34,424	27,633	20,727	12,982	20,000	0.00%	
20-4410-716 WW-OPERATIONS & MAINTENANCE	21,035	33,346	4,251	10,997	64,617	28,700	150,000	100.00%	
20-4410-742 NEW ASSETS	0	0	0	0	22,350	79,531	0		
<b>Total Wastewater Sewer Expenses</b>	<b>195,967</b>	<b>335,510</b>	<b>326,486</b>	<b>363,922</b>	<b>518,320</b>	<b>289,330</b>	<b>449,501</b>	<b>34.11%</b>	
<b>WASTEWATER LAGOON COLL</b>									
20-4415-110 SALARIES AND WAGES	68,478	57,684	64,752	41,681	0	89,804	133,538	11.50%	
20-4415-130 OVERTIME/HOLIDAY PAY	0	125	2,913	2,859	90	7,242	7,500	0.00%	
20-4415-210 GROUP INSURANCE	8,117	13,046	14,512	11,132	0	7,537	33,638	11.62%	
20-4415-220 SOCIAL SECURITY CONTRIBUTION	5,120	4,178	4,872	3,211	(4,048)	22,230	10,216	4.93%	
20-4415-230 RETIREMENT CONTRIBUTIONS	7,095	8,781	10,278	6,260	0	14,732	20,952	1.68%	

City of Lander  
Budget Request  
6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
20-4415-260	WORKER'S COMPENSATION	874	2,532	3,383	2,061	1	1,474	2,657	9.88%
20-4415-334	WW LAB/TESTING	22,241	22,899	28,479	34,689	34,209	25,344	40,000	14.29%
20-4415-431	BUILDING MAINTENANCE	0	13	0	1,637	853	63	5,000	66.67%
20-4415-501	TUITION & REGISTRATION	929	225	200	556	106	0	2,000	0.00%
20-4415-580	TRAVEL	0	127	411	0	0	0	2,000	#DIV/0!
20-4415-610	SUPPLIES	462	0	28	60	0	0	0	
20-4415-619	TELEPHONE	252	335	309	335	309	216	0	
20-4415-622	ELECTRICITY	52,510	47,537	42,128	51,601	57,411	50,201	60,000	20.00%
20-4415-716	WW-OPERATIONS & MAINTENANCE	35,279	36,580	40,461	43,066	60,328	33,027	90,000	5.88%
20-4415-744	EQUIPMENT	0	368	3,933	0	0	0	0	
	<b>Total Wastewater Lagoon Expenses</b>	<b>201,357</b>	<b>194,430</b>	<b>216,659</b>	<b>199,148</b>	<b>149,259</b>	<b>251,870</b>	<b>407,501</b>	11.59%
	<b>ACCOUNTING &amp; COLLECTION</b>								
20-4510-110	SALARIES AND WAGES	47,858	70,329	48,928	46,903	49,241	38,685	53,798	4.30%
20-4510-130	OVERTIME/HOLIDAY PAY	1,933	738	1,117	1,286	1,509	409	3,000	0.00%
20-4510-210	GROUP INSURANCE	15,850	16,366	10,656	9,513	10,088	7,810	11,576	11.52%
20-4510-220	SOCIAL SECURITY CONTRIBUTIO	3,578	5,196	3,672	3,589	3,734	2,876	4,345	4.07%
20-4510-230	RETIREMENT CONTRIBUTIONS	5,774	8,887	7,602	7,315	7,709	5,938	8,912	0.86%
20-4510-260	WORKER'S COMPENSATION	901	2,563	2,502	2,409	773	594	1,130	8.97%
20-4510-301	PROF. & TECHNICAL SERVICE	60,343	102,864	328,314	94,607	78,434	53,047	100,000	0.00%
20-4510-302	PROF FEES - COMPUTERS	16,362	7,981	0	4,159	0	7,887	15,000	400.00% <i>Increase in IT related issues as we do not have on one of staff.</i>
20-4510-307	INSURANCE, O/THAN EMPLOYEE	40,249	45,009	52,161	62,417	81,842	89,758	95,000	11.76%
20-4510-308	ADVERTISING	1,895	250	2,705	1,206	0	0	3,000	0.00%
20-4510-321	GENERAL ATTORNEY	26,760	26,760	26,760	26,760	28,650	25,000	35,000	0.00% <i>Adam's 50% contract fee</i>
20-4510-431	BUILDING MAINTENANCE	5,700	5,775	5,700	4,825	6,000	3,500	7,000	0.00%
20-4510-501	TUITION	249	1,989	1,590	874	2,338	688	4,000	0.00%
20-4510-534	CREDIT CARD CHARGES	23,500	27,546	28,883	31,986	34,895	19,982	35,000	0.00%
20-4510-535	BROKERAGE FEES	2,727	2,999	3,725	4,101	3,438	3,074	4,100	0.00%
20-4510-580	TRAVEL	350	2,049	2,239	3,876	3,794	773	5,000	0.00%
20-4510-609	POSTAGE	17,201	17,000	10,010	16,311	14,700	10,414	18,000	0.00%
20-4510-610	SUPPLIES	16,834	18,531	24,168	16,086	18,037	16,768	20,000	0.00%
20-4510-619	TELEPHONE	16,576	18,518	4,000	3,575	3,147	0	2,000	-50.00%
20-4510-641	DUES	4,762	10,485	9,714	9,686	10,678	9,473	12,000	0.00%
20-4510-642	FILING FEES	129	28	19	12	14	0	500	0.00%
20-4510-650	FLEX SHARE FEES	1,460	1,175	133	2,526	1,179	1,605	3,000	0.00%
20-4510-850	DEPRECIATION	882,249	1,123,965	1,107,862	1,117,402	1,184,056	0	0	

City of Lander  
 Budget Request  
 6/30/2027

	2020-21	2021-22	2022-23	2023-24	2024-25	YTD 2025-2026	6/30/2027 Future Budget	Variance	Notes
	Actual	Actual	Actual	Actual	Actual	Actual			
20-4510-901 DWSRF LOAN #194 - WATER	0	0	0	0	0	185,000	185,000	0.00%	Loan payment
20-4510-904 DWSRF LOAN #180 - WATER	0	0	0	0	0	33,000	33,000	0.00%	Loan payment
20-4510-905 CWSRF LOAN #125 - STP	0	0	0	0	0	0	50,000	0.00%	Loan payment
20-4510-906 DWSRF LOAN #128 - WATER	0	0	0	0	0	0	100,000	0.00%	Loan payment
20-4510-907 CWSFR LOAN #141 - STP	0	0	0	0	0	132,000	132,000	0.00%	Loan payment
20-4510-908 CWSFR LOAN #142 - STP	0	0	0	0	0	66,000	66,000	0.00%	Loan payment
20-4510-911 FUTURE SRF LOAN PAYMENTS	0	0	0	0	0	0	500,000	0.00%	Future loan payment savings
20-4510-920 REPLACEMENT FUND - WATER	3,931	0	0	0	0	0	0		
20-4510-925 REPLACEMENT FUND - SEWER	0	0	0	0	0	0	0		
20-4510-987 INTEREST	149,986	148,918	138,484	94,582	90,482	0	0		
20-4510-998 AUDITOR ENTRY	0	0	209,145	(82,291)	0	0	0		
<b>Total Accounting &amp; Collection Expenses</b>	<b>1,347,157</b>	<b>1,665,921</b>	<b>2,030,089</b>	<b>1,483,715</b>	<b>1,634,738</b>	<b>714,281</b>	<b>1,507,361</b>	<b>1.60%</b>	
<b>Total Enterprise Income</b>	<b>4,239,638</b>	<b>4,326,699</b>	<b>4,571,916</b>	<b>9,837,711</b>	<b>10,250,258</b>	<b>7,319,300</b>	<b>33,731,628</b>	<b>-17.78%</b>	<i>Due to SRF projects</i>
<b>Total Enterprise Expenses</b>	<b>3,505,843</b>	<b>5,339,140</b>	<b>5,292,776</b>	<b>4,220,839</b>	<b>4,621,390</b>	<b>7,860,116</b>	<b>33,731,628</b>	<b>-17.78%</b>	<i>Due to SRF projects</i>
<b>Net Income</b>	<b>733,795</b>	<b>(1,012,441)</b>	<b>(720,860)</b>	<b>5,616,872</b>	<b>5,628,868</b>	<b>(540,816)</b>	<b>0</b>		

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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