



ACTION BRIEF SYSTEM FORM

Title:

Resolution to accept and approve a budget submitted for the City of Rock Springs for the Fiscal Year Ending June 30, 2027

Department:

Finance

Type of Action:

Ordinance

Resolution

Budget Amendment

Contract/Bid

Council Policy

Grant Award

MOU

Purchase

Other: FY 27 Proposed Budget

Appointment/Board Action

New Business

Admin Policy

Apply for Grant

Bid Item or Project

Fill Vacant Position

Liquor License/24 Hr. Permit

Road Closure

Other: _____



Supporting Documentation

Public Hearing

Workshop/Discussion/Presentation

Recommended Motion (*all motions must be positive in nature*):

I move to approve the resolution adopting the City of Rock Springs budget for fiscal year ending June 30, 2027.

Summary/Background/Alternatives Considered (*include relevant timelines and previous Council action taken, if any*):

The preliminary budget was approved on May 5th, 2026.

The City of Rock Springs develops its annual budget through a structured, statute-driven process that begins each January with formal notification to city departments, outside entities, and elected officials. Budget requests are due in early March, followed by Budget Committee review meetings to evaluate departmental needs and revenue projections. A preliminary budget is then presented before May 15 as required by Wyoming State Statutes, with revisions permitted through June. After a public hearing held under W.S. 16-4-109, the Governing Body adopts the proposed budget at the second regular meeting in June, with the new fiscal year taking effect on July 1.

Fiscal Impact:

Appropriations: \$44.39 million - General Fund, \$9.29 million - Water Fund, and \$6.99 million - Sewer Fund, \$4.94 million - Health Insurance Fund, \$1.81 million - Public Housing, \$491K - Section 8, and \$530K - CAP Programs

Staff Recommendation:

Approve

Deny

Table

Approve with Conditions

6/30/26

RESOLUTION NO. 2026- 68

A RESOLUTION AUTHORIZING AND DIRECTING MAX MICKELSON, AS MAYOR OF THE CITY OF ROCK SPRINGS, WYOMING, AND MATTHEW L. MCBURNETT, AS CITY CLERK OF THE CITY OF ROCK SPRINGS, WYOMING, TO ACCEPT AND APPROVE A BUDGET SUBMITTED FOR THE CITY OF ROCK SPRINGS FOR THE FISCAL YEAR ENDING JUNE 30, 2027.

WHEREAS, an operating budget has been submitted for the fiscal year ending June 30, 2027, for salaries and expenses of all City employees and officials, for the Police Department and Fire Department, for the support and maintenance of the City Government and for all its expenditures; and,

WHEREAS, the Council has determined that the proposed expenditures are necessary for the efficient and economical operation of the City of Rock Springs.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF ROCK SPRINGS, STATE OF WYOMING:

Section 1. There is hereby appropriated out of the revenues of the City of Rock Springs, for the fiscal year commencing July 1, 2026, and ending June 30, 2027, the purposes and objects hereinafter set forth, the following sums of money, or so much thereof as may be necessary:

The sum of \$218,550 for the purpose of defraying the salaries and expenses of the Mayor and City Council.

The sum of \$816,900 for the purpose of defraying the salaries and expenses of the department of the City Attorney.

The sum of \$1,258,350 for the purpose of defraying the salaries and expenses of the Department of Finance/Administration.

The sum of \$736,100 for the purpose of defraying the expenses of City Buildings.

The sum of \$490,900 for the purpose of defraying the expenses of Municipal Court.

The sum of \$485,800 for the purpose of defraying the expenses of Urban Renewal/Main Street.

The sum of \$1,287,400 for the purpose of defraying the expenses of Information Technology.

The sum of \$8,358,272 for the purpose of defraying the salaries and expenses of the City Police Department.

The sum of \$623,398 for the purpose of defraying the salaries and expenses of the City Animal Control Department.

The sum of \$15,200 for the purpose of defraying the salaries and expenses of the Emergency Management Department.

The sum of \$7,052,282 for the purpose of defraying the salaries and expenses of the City Fire

Department.

The sum of \$867,650 for the purpose of defraying the salaries and expenses of the Administration and Engineering Department.

The sum of \$5,838,525 for the purpose of defraying the salaries and expenses of the Streets Department.

The sum of \$1,098,900 for the purpose of defraying the salaries and expenses of the City Cemetery.

The sum of \$1,988,787 for the purpose of defraying the salaries and expenses of the City Parks Department.

The sum of \$2,439,600 for the purpose of defraying the salaries and expenses of the City Golf Course.

The sum of \$1,484,690 for the purpose of defraying the salaries and expenses of the City Civic Center.

The sum of \$3,349,845 for the purpose of defraying the salaries and expenses of the City Indoor Recreation Center.

The sum of \$3,897,156 for the purpose of paying all expenses known as Non-Departmental.

The sum of \$422,300 for the purpose of defraying the salaries and expenses of the Public Services Administration/Planning Department.

The sum of \$479,500 for the purpose of defraying the salaries and expenses of the Building Inspections Department.

The sum of \$807,450 for the purpose of defraying the salaries and expenses of the Vehicle Maintenance Department.

The sum of \$370,076 for the purpose of defraying the salaries and expenses of the Rock Springs Historical Museum.

The sum of \$4,944,000 for the purpose of defraying the expenses of the Health Insurance Fund.

The sum of \$407,350 for the purpose of defraying the salaries and expenses of the Sewer Administration.

The sum of \$6,587,338 for the purpose of defraying the salaries and expenses of the Water Reclamation Facility.

The sum of \$4,588,938 for the purpose of defraying the salaries and expenses of the Water Administration.

The sum of \$4,699,400 for the purpose of defraying the salaries and expenses of Water Operations and Maintenance.

The sum of \$530,000 for the purpose of defraying the expenses of CAP Programs.

The sum of \$653,050 for the purpose of defraying the salaries and expenses of the Public Housing Administration.

The sum of \$1,152,500 for the purpose of defraying the salaries and expenses of Public Housing Maintenance.

The sum of \$491,000 for the purpose of defraying the salaries and expenses of Section 8 Vouchers.

The above figures do not include appropriations for encumbered funds from the current fiscal year for projects contracted but not completed prior to June 30, 2026. Open purchase orders are also excluded. The exact amount of the carry-over funds will be adjusted within appropriate departments when determined.

Section 3. The proposed budget for Fiscal Year 2026-2027 as approved following the Public Hearing on June 16, 2026, is hereby adopted as the official budget for said fiscal year.

PASSED AND APPROVED this _____ day of _____, 2026.

President of the Council

Attest:

Mayor

City Clerk



2026-27

PROPOSED
BUDGET





MAYOR

Max Mickelson

Rick Milonas
 Jeannie Demas
 David Thompson
 Rob Zotti

Larry Hickerson
 Daniel Pedri
 Randy Hanson
 Eric Bingham

ADMINISTRATION

City Attorney
 Director of Administrative Services
 Municipal Court Judge
 Police Chief
 Fire Chief
 Director of Engineering/Operations & Public Services
 Director of Parks & Recreation

Richard W. Beckwith
 Matthew L. McBurnett
 George S. Nelson
 Bill Erspamer
 Jim Wamsley
 Paul Kauchich
 J.J. Syvrud

NOTICE OF PUBLIC HEARING

Notice is hereby given of a public hearing for consideration of the City of Rock Springs Proposed Budget for the fiscal year ending June 30, 2027. Said hearing will be held in the City Council Chambers in City Hall, 212 D Street, Rock Springs, WY, on the 16th day of June, 2026, at 7:00 pm. At this time any and all interested persons may appear and give comment regarding said budget. Persons needing assistance or aid should contact the City prior to the meeting by calling 307-352-1500.

The following summary represents only proposed appropriations and will be adjusted prior to final approval:

BUDGET SUMMARY

FUND	TOTAL	TOTAL	ESTIMATED	ESTIMATED
	CASH/INVESTMENTS AVAILABLE FOR BUDGET	ANTICIPATED REVENUES AND TRANSFERS	ESTIMATED TOTAL CASH & REVENUES	TOTAL REQUIREMENTS FOR APPROPRIATIONS
				ESTIMATED TAX REQUIREMENT
				8 mills
General	\$12,255,376	\$32,132,255	\$44,387,631	\$44,387,631
General Fund Capital Reserve	\$8,315,169	\$0	\$8,315,169	\$0
Cash & Operating Reserve Fund	\$8,889,901	\$0	\$8,889,901	\$0
Health Insurance Fund	\$5,958,464	\$3,860,000	\$9,818,464	\$4,944,000
Road Impact Fee Fund	\$668,742	\$10,000	\$678,742	\$0
Capital Projects Fund	\$0	\$0	\$0	\$0
Sewer	\$396,688	\$6,598,000	\$6,994,688	\$6,994,688
Sewer Depreciation	\$7,318,497	\$650,000	\$7,968,497	\$0
Water	\$55,338	\$9,233,000	\$9,288,338	\$9,288,338
Water Depreciation	\$3,557,080	\$90,000	\$3,647,080	\$0
CAP Programs	\$0	\$530,000	\$530,000	\$530,000
Supportive Housing	\$4,636	\$0	\$4,636	\$0
Public Housing	\$673,451	\$1,805,550	\$2,479,001	\$1,805,550
Sec 8 Vouchers	\$70,168	\$491,000	\$561,168	\$491,000
Combined Imp Districts	\$0	\$50	\$50	\$0
PD#109 Bond	\$0	\$50	\$50	\$0
PD#118 Bond	\$0	\$50	\$50	\$0
PD#119 Bond	\$0	\$50	\$50	\$0

DETAILS OF GENERAL FUND REQUIREMENTS

Mayor/Council	\$218,550
City Attorney	\$816,900
Finance/Administration	\$1,258,350
City Buildings	\$736,100
Municipal Court	\$490,900
Urban Renewal/Main Street	\$485,800
Information Technology	\$1,287,400
Police Department	\$8,358,272
Animal Control	\$623,398
Emergency Management	\$15,200
Fire Department	\$7,052,282
Administration & Engineering	\$867,650
Streets Department	\$5,838,525
Cemetery	\$1,098,900
Parks Department	\$1,988,787
Golf Course	\$2,439,600
Civic Center	\$1,484,690
Indoor Recreation Center	\$3,349,845
Non-Departmental	\$3,897,156
Public Services Admin/Planning	\$422,300
Building Inspections	\$479,500
Vehicle Maintenance	\$807,450
RS Historical Museum	\$370,076
Total Appropriations	\$44,387,631

DETAILS OF SEWER FUND REQUIREMENTS

Sewer Administration	\$407,350
Water Reclamation	\$6,587,338
Total Appropriations	\$6,994,688

DETAILS OF WATER FUND REQUIREMENTS

Water Administration	\$4,588,938
Water Operations & Maintenance	\$4,699,400
Total Appropriations	\$9,288,338

DETAILS OF PUBLIC HOUSING FUND REQUIREMENTS

Housing Administration	\$653,050
Housing Maintenance	\$1,152,500
Total Appropriations	\$1,805,550

ATTEST: Matthew L. McBurnett
City Clerk/Treasurer

BY: Max Mickelson
Mayor

PUBLISH: June 6th, 2026

Proposed Budget Message Fiscal Year 2027

Honorable Mayor Max Mickelson, Councilor Rob Zotti, Councilor Eric Bingham, Councilor Larry Hickerson, and Members of the City Council:

I am pleased to present the balanced proposed budget for the fiscal year ending June 30, 2027. This document represents the culmination of intense review by the Mayor and Department Heads. While the preliminary budget faced a challenging \$3.15 million structural deficit, several key financial updates and rigorous adjustments to both FY26 and FY27 projections have allowed us to bring the General Fund into complete balance for this June 16th proposal.

Like many communities across Wyoming, Rock Springs continues to face rising operating costs, long-term maintenance needs, and public safety demands. However, through a combination of conservative fiscal management, a shifting economic outlook, and newly available state and local data, we have achieved structural balance while fully protecting our core municipal services, public safety, and employee compensation.

Our financial outlook improved significantly following several key updates to our revenue projections. Most notably, a recent update to the City's assessed valuation revealed an approximate 25% surge in property tax projections, allowing us to safely project an additional \$515,000 in revenue. We were also able to increase our anticipated interest rate revenue by approximately \$200,000, as short-term interest rates are expected to hold steady or potentially rise due to the Federal Reserve pivoting to a tightening bias to combat lingering inflation. Furthermore, our direct distribution revenue was adjusted upward by \$312,177 after the Wyoming Association of Municipalities (WAM) released its budget publication, which included updated figures from the Wyoming State Legislative Service Office (LSO) that came in higher than our original estimates. Finally, with more recent economic data in hand, we adjusted our overall FY26 projected revenues upward by \$315,000 to better reflect our current financial trajectory.

We aggressively reduced final estimated spending for the FY26 General Fund by approximately \$484,000. Furthermore, we implemented additional targeted reductions between FY27 budget versions by deferring \$550,000 in street overlay projects and \$250,000 in concrete replacement work. We also reduced health insurance premium projections, Health Savings Account (HSA) contributions by \$300,000, scaled back consulting and technical services by \$180,000, and lowered audit expenses by \$2,800. Depending on revenue projections moving forward, these deferred project amounts may need to be adjusted or brought back into the budget via a future budget amendment to complete the work.

Despite the aggressive measures required to balance the budget, this proposal maintains the critical commitments outlined in our preliminary draft. Personnel costs remain our largest recurring expenses, but we recognize that competitive wages are essential for retention.

This budget preserves the 1.5% cost of living adjustment (COLA) for all City employees, 2.5% for firefighters, and up to 3.5% movement (or one step) within pay ranges. It also retains our strategic staffing additions, including three firefighter positions to lower overtime costs and moving the Broadway Theater Manager to full-time, while locking in the \$5 million in departmental operational reductions established during the preliminary phase.

Long-Term Outlook and Sustainability

The utility rate adjustments, a 7% water rate increase and a 9% sewer rate increase, remain in this proposed budget. These adjustments are necessary to insulate our water and sewer infrastructure from inflation, rising wholesale costs, and system capital needs. While our consultant analysis originally recommended a much higher 12% increase for sewer alone, we minimized the impact on our community by keeping it at 9%. For the average residential customer, these adjusted rates translate to an increase of \$4.26 per month for water and \$3.30 per month for sewer, resulting in a clear, predictable combined total increase of \$7.56 per month.

While statutory revenue shifts like HB 0107 give us a permanent 8.0% share of the state's sales tax distribution, the strict restriction against using these funds for personnel expenses requires us to remain vigilant. The closure of past fiscal years with deficits highlighted the danger of relying heavily on prior-year carryover. The corrective actions and rebasing achieved in this balanced FY27 proposed budget successfully halt that trend, establishing a sustainable, resilient financial foundation that protects our \$17.2 million in reserves.

While balancing this budget required tough choices and deferred projects, it reflects our shared commitment to a resilient, well-run Rock Springs. I want to thank our city staff for their hard work and our residents for their continued partnership as we build a stable financial future together.

Respectfully submitted,

Matthew L. McBurnett

Director of Administrative Services

City of Rock Springs, Wyoming

City of Rock Springs, Wyoming

For the Year Ended June 30, 2027

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City of Rock Springs, Wyoming

For the Year Ended June 30, 2027

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City of Rock Springs, Wyoming
Budget Summary - General Fund

Anticipated Cash Available July 1, 2026	\$	12,255,376
Anticipated Revenues		<u>32,132,255</u>
Total Cash Available		<u>44,387,631</u>
Budgeted Expenditures		<u>44,387,631</u>
Projected Surplus/(Deficit)	\$	<u><u>-</u></u>

The following reserves are not reflected in the summary:

Cash Reserve (per Resolution 94-15)	\$	3,955,761
Operational Reserve (per Resolution 96-91)		<u>4,934,140</u>
Total Cash and Operational Reserve	\$	<u><u>8,889,901</u></u>

General Fund Capital Reserves

Compensated Absence Reserve		818,011
City Hall HVAC Reserve		400,000
Bitter Creek Reserve		309,841
Stormsewer Reserve		4,866,500
Fire Equipment Reserve		188,250
Streets Equipment Reserve		50,000
Roadway Project Reserve		<u>1,682,567</u>

Total in General Fund Capital Reserves \$ 8,315,169

City of Rock Springs, Wyoming
Proposed Budget For General Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Taxes	\$ 4,554,769	\$ 3,414,158	\$ 4,259,501	\$ 4,115,002
Licenses & Permits	725,129	760,382	817,000	601,000
Intergovernmental Revenue - Sales and Use Tax	21,372,029	19,223,080	22,348,129	17,646,757
Intergovernmental Revenue - Other	6,349,358	6,051,048	8,620,336	5,826,977
Charges for Services	1,910,033	1,553,165	2,052,300	1,745,500
Fines & Forfeitures	323,216	264,206	309,500	273,000
Miscellaneous Revenues	3,157,343	2,288,136	2,710,590	1,719,019
Transfers In	1,165,730	166,774	205,000	205,000
Total Revenues	<u>39,557,607</u>	<u>33,720,949</u>	<u>41,322,356</u>	<u>32,132,255</u>
Expenditures				
Personnel	23,883,965	21,173,168	25,701,388	27,827,090
Operations & Maintenance	10,488,203	9,119,827	14,847,331	12,645,983
Appropriations	1,705,352	950,201	1,311,016	2,912,656
Machinery & Equipment	4,492,751	989,853	1,825,310	811,020
Capital Projects	3,086,302	4,299,092	6,705,389	85,000
Debt Service	105,882	-	105,882	105,882
Total Expenditures	<u>43,762,455</u>	<u>36,532,141</u>	<u>50,496,316</u>	<u>44,387,631</u>
Net Deficit / (Surplus)	<u>\$ 4,204,848</u>	<u>\$ 2,811,192</u>	<u>\$ 9,173,960</u>	<u>\$ 12,255,376</u>
Full Time Equivalents	<u>232.56</u>	<u>232.47</u>		<u>229.32</u>

City of Rock Springs, Wyoming
Proposed Budget For General Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures by Department				
General Government				
Mayor/Council	\$ 195,920	\$ 177,792	\$ 206,626	\$ 218,550
City Attorney	721,869	640,999	788,738	816,900
Finance/Administration	1,086,002	953,228	1,189,781	1,258,350
City Buildings	534,457	459,340	590,362	736,100
Municipal Court	440,191	364,494	447,667	490,900
Urban Renewal/Main Street	414,051	373,602	461,469	485,800
Information Technology	1,374,583	1,103,838	1,274,818	1,287,400
Non-Departmental	2,695,985	1,736,455	2,145,511	3,897,156
Total General Government	<u>7,463,058</u>	<u>5,809,748</u>	<u>7,104,972</u>	<u>9,191,156</u>
Public Safety				
Police Department	8,767,268	7,583,847	9,733,052	8,358,272
Animal Control	529,747	440,036	622,451	623,398
Emergency Management	129,197	25,678	159,772	15,200
Fire Department	7,897,033	5,656,813	7,001,755	7,052,282
Total Public Safety	<u>17,323,245</u>	<u>13,706,374</u>	<u>17,517,030</u>	<u>16,049,152</u>
Public Works				
Administration/Engineering	811,866	1,181,864	2,117,935	867,650
Street Department	5,839,412	6,710,321	10,957,895	5,838,525
Cemetery	787,284	539,293	899,746	1,098,900
Public Services Administration/Planning	248,894	291,106	420,480	422,300
Building Inspections	447,443	395,344	456,989	479,500
Vehicle Maintenance	614,003	541,101	622,015	807,450
Total Public Works	<u>8,748,902</u>	<u>9,659,029</u>	<u>15,475,060</u>	<u>9,514,325</u>
Culture and Recreation				
Parks	2,357,128	1,435,860	2,779,483	1,988,787
Wataha Recreation Complex	3,016,240	1,763,697	2,391,277	2,439,600
Civic Center	1,352,266	1,183,076	1,560,067	1,484,690
Family Recreation Center	3,101,928	2,670,637	3,278,536	3,349,845
RS Historical Museum	399,688	303,720	389,891	370,076
Total Culture and Recreation	<u>10,227,250</u>	<u>7,356,990</u>	<u>10,399,254</u>	<u>9,632,998</u>
Total Expenditures by Department	<u>\$ 43,762,455</u>	<u>\$ 36,532,141</u>	<u>\$ 50,496,316</u>	<u>\$ 44,387,631</u>

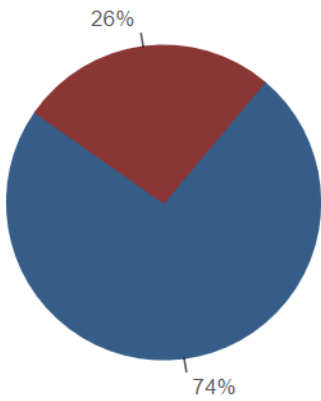
City of Rock Springs, Wyoming Proposed Budget For Mayor/Council

The City Council is comprised of Mayor Max Mickelson, Ward 1 representatives Jeannie Demas and Rick Milonas, Ward 2 representatives Rob Zotti and David Thompson, Ward 3 representatives Larry Hickerson and Daniel Pedri, and Ward 4 representatives Randy Hanson and Eric Bingham. The Rock Springs City Council regularly meets in the Council Chambers at 212 D Street at 7 p.m. on the first and third Tuesday of every month.

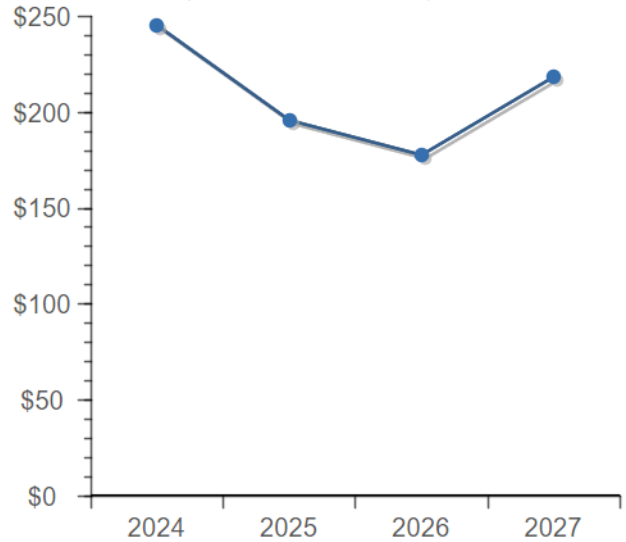
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 159,888	\$ 135,121	\$ 161,281	\$ 160,900
Operations & Maintenance	36,032	42,671	45,345	57,650
Total Expenditures	\$ 195,920	\$ 177,792	\$ 206,626	\$ 218,550
Full Time Equivalents	<u>9.00</u>	<u>9.00</u>		<u>9.00</u>

Expenditures by Type

- Personnel
- Operations & Maintenance



Expenditures by Year
(in thousands of dollars)

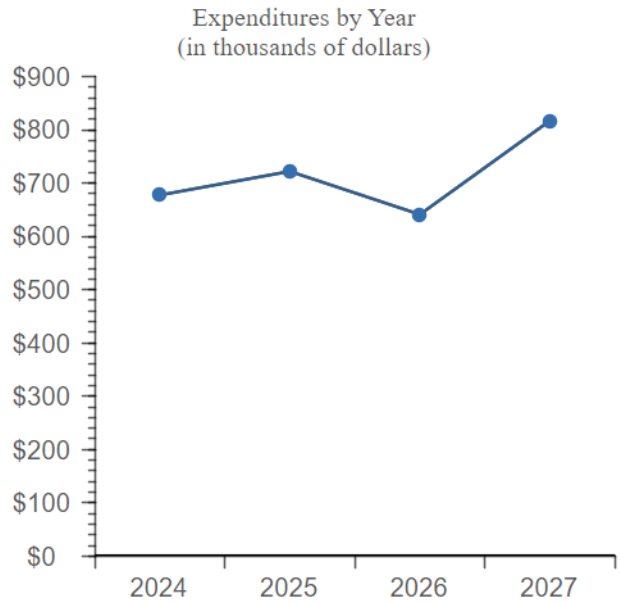
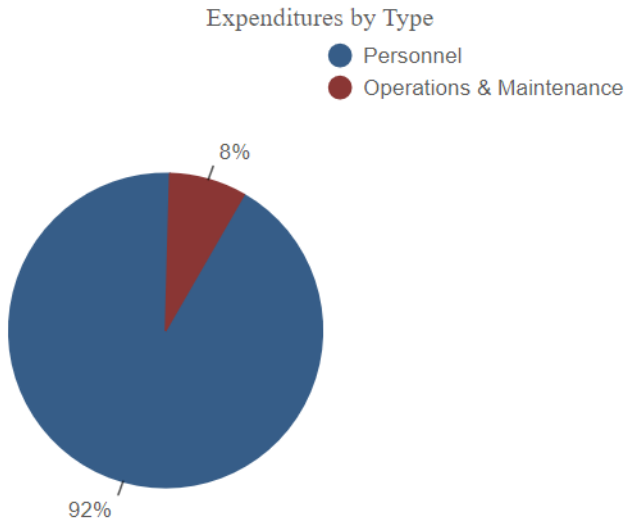


City of Rock Springs, Wyoming Proposed Budget For City Attorney

The City Attorney provides advice to the Mayor, City Council and Department Heads. He is also responsible for the legal representation of the City, ordinance preparation and prosecution of municipal court cases.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 665,525	\$ 594,828	\$ 724,238	\$ 752,400
Operations & Maintenance	56,344	46,171	64,500	64,500
Total Expenditures	<u>\$ 721,869</u>	<u>\$ 640,999</u>	<u>\$ 788,738</u>	<u>\$ 816,900</u>
Full Time Equivalents	<u>4.00</u>	<u>4.00</u>		<u>4.00</u>

Authorized positions include the City Attorney, two Assistant City Attorneys, and a Legal Administrative Assistant.



City of Rock Springs, Wyoming Proposed Budget For Finance/Administration

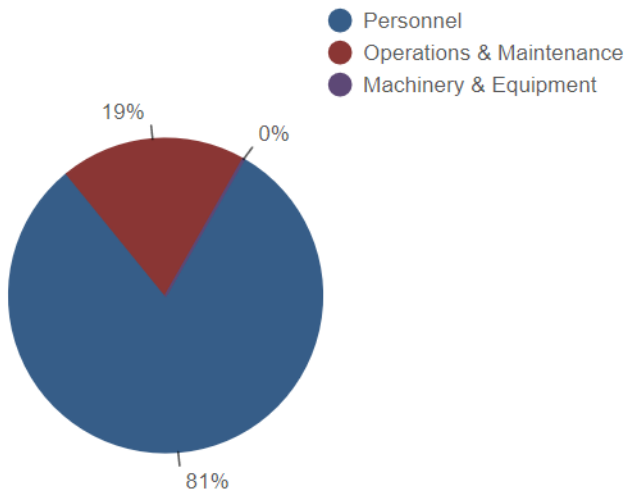
This department oversees the City Clerk and City Treasurer functions and manages the City’s core financial and administrative operations, including financial reporting, payroll, most human resources duties, and accounts payable and receivable. It also issues animal licenses, collects occupation taxes, administers liquor licenses, and supports the mayor and city council.

This office handles grant oversight, required financial reporting, and the annual audit. It also maintains all official records—minutes, ordinances, and resolutions—which are available for public inspection upon a proper verbal or written request.

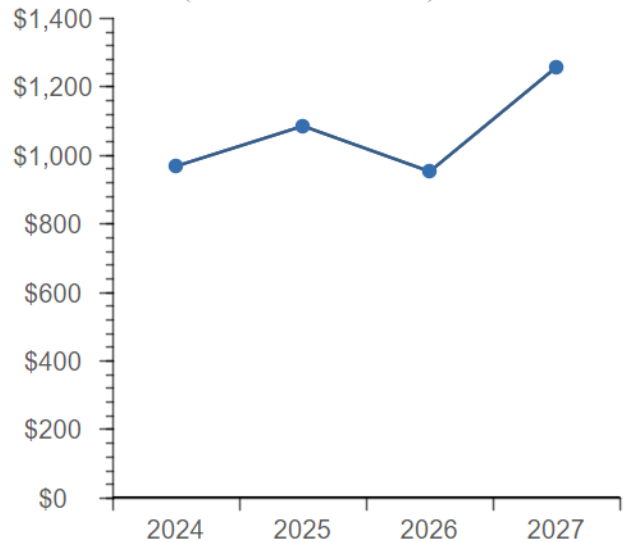
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 870,013	\$ 773,825	\$ 935,781	\$ 1,016,650
Operations & Maintenance	215,989	179,403	254,000	240,200
Machinery & Equipment	-	-	-	1,500
Total Expenditures	\$ 1,086,002	\$ 953,228	\$ 1,189,781	\$ 1,258,350
Full Time Equivalents	<u>7.00</u>	<u>7.00</u>		<u>7.00</u>

Authorized positions include the Director of Administrative Services, one Finance and Accounting Manager, one Deputy City Clerk, three Senior Accounting Technicians, and one Administrative Assistant.

Expenditures by Type



Expenditures by Year
(in thousands of dollars)

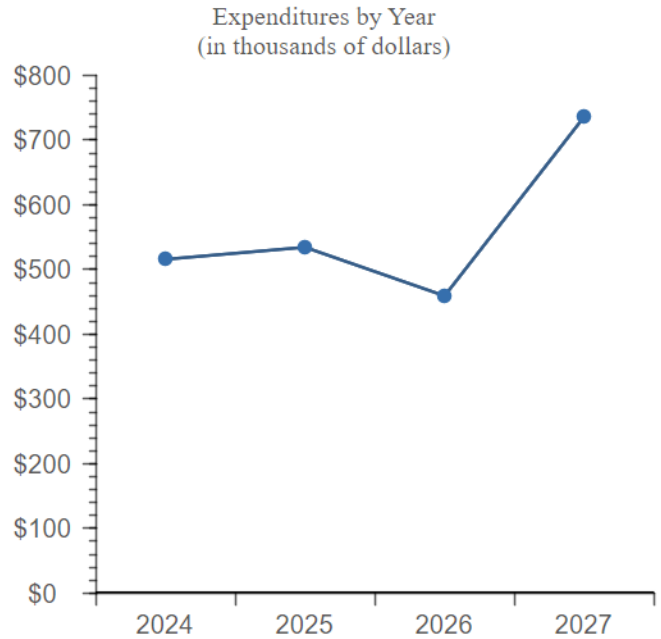
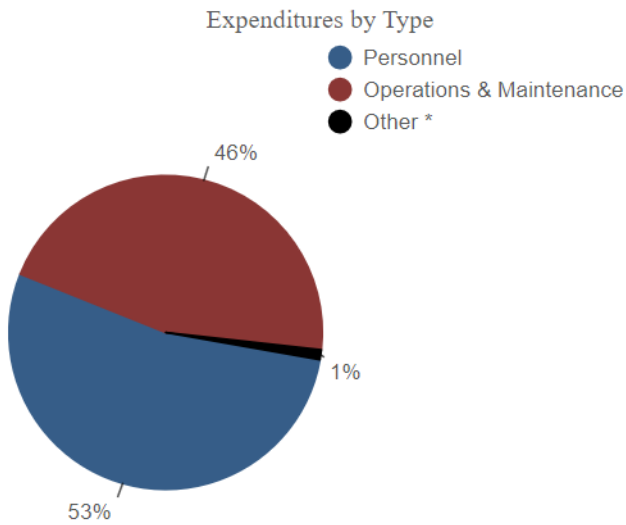


City of Rock Springs, Wyoming Proposed Budget For City Buildings

City Buildings is responsible for maintaining a number of City owned facilities, including City Hall, the Police Department, Animal Control, the Bunning Freight Depot, the Broadway Theater, and the Rock Springs Historical Museum.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 348,386	\$ 307,478	\$ 373,267	\$ 392,300
Operations & Maintenance	185,183	151,862	217,095	336,300
Machinery & Equipment	888	-	-	2,500
Capital Projects	-	-	-	5,000
Total Expenditures	\$ 534,457	\$ 459,340	\$ 590,362	\$ 736,100
Full Time Equivalents	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>

Authorized positions include the Building Maintenance Superintendent, one Building Maintenance Mechanic II, and one Custodian.



*Other consists of Machinery & Equipment as well as Capital Projects.

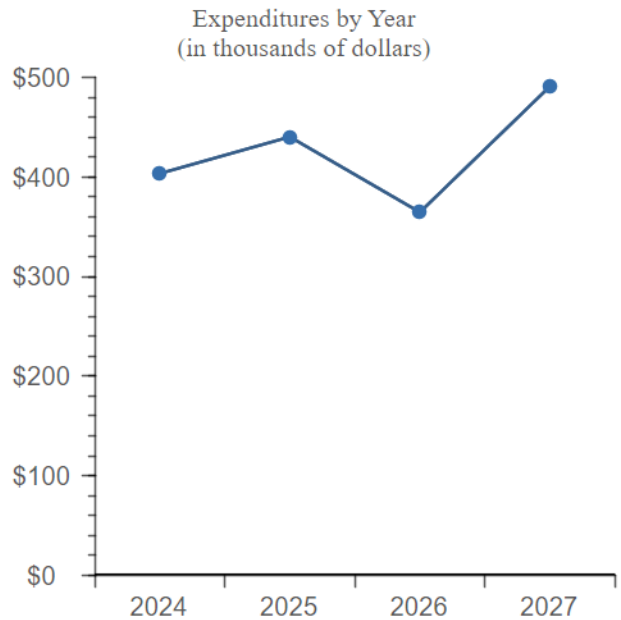
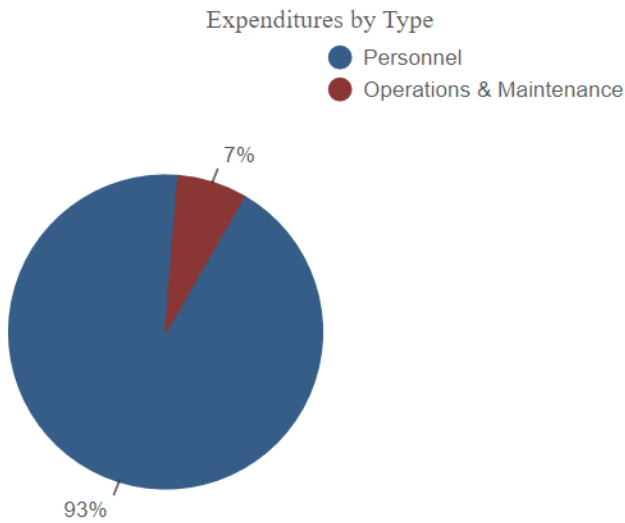
City of Rock Springs, Wyoming Proposed Budget For Municipal Court

The Municipal Court processes misdemeanor criminal violations of ordinances for the City of Rock Springs as well as some State Statutes that have been adopted by the City. The maximum penalty for any one offense is a fine not to exceed \$750.00 and/or imprisonment not to exceed six months.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 414,607	\$ 343,982	\$ 414,667	\$ 456,300
Operations & Maintenance	25,584	20,512	33,000	34,600
Total Expenditures	\$ 440,191	\$ 364,494	\$ 447,667	\$ 490,900
Full Time Equivalents	<u>3.03</u>	<u>3.03</u>		<u>3.03</u>

Fiscal Year 2025, the Municipal Court generated \$288,875 in Municipal Court Fines (110-00-0000-351100). This revenue helped support the overall City operations.

Authorized positions include the Municipal Court Judge, one Alternate Municipal Court Judge, one Senior Court Clerk, and one Court Clerk.



City of Rock Springs, Wyoming Proposed Budget For Urban Renewal/Main Street

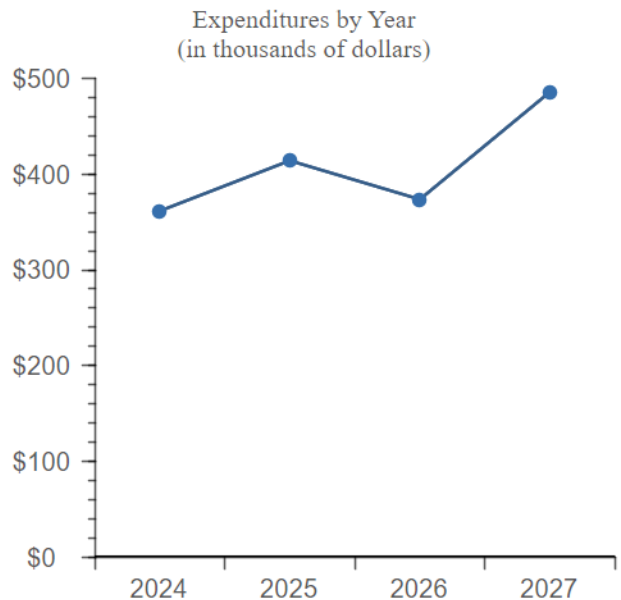
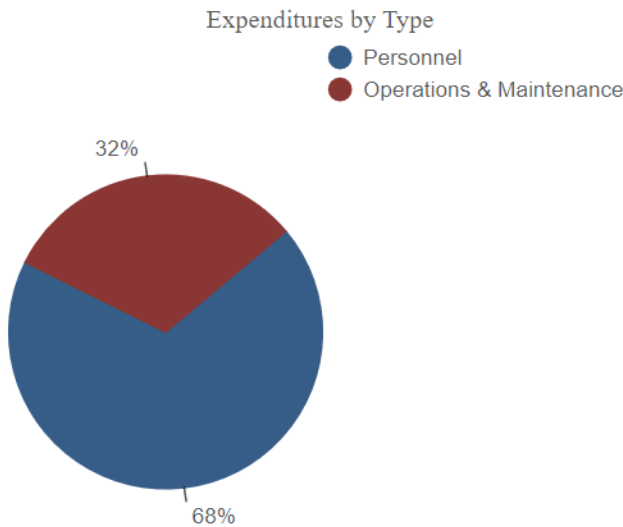
The Rock Springs Urban Renewal/Main Street Agency is one of the three winners of the 2018 Great American Main Street Award. The award is selected by a national jury of community development professionals and leaders in the fields of economic development and historic preservation, award winners serve as exceptional models for comprehensive, preservation-based commercial district revitalization. These awards were made possible through support from U.S. Bank. In addition the NMSC recognized Rock Springs Main Street for their leadership in rallying community members and transforming the downtown district into a thriving destination.

Due to the efforts of the Rock Springs Urban Renewal/Main Street Agency and the can-do attitude of the community, today downtown Rock Springs has a vibrant local economy and cultural scene. The Freight Station, a signature structure in the downtown district that had been abandoned for more than 30 years, is now a vibrant community center that bustles with weekly events. It also houses the Visitors Center where travelers can get recommendations and learn about the rich history of downtown. Entertainment is also easy for visitors to find thanks to the newly refurbished Broadway Theater (which seats 370) and the Community Fine Arts Center. Shopping and restaurant options abound with over 15 local bars and restaurants to choose from and over 30 unique, locally-owned boutique shops.

A strategic long-range preservation plan for downtown Rock Springs, dubbed Vision 2020, was created with strong community input and details redevelopment initiatives that will help foster economic and social vitality. Renovation projects include commissioning art installations, reinventing a neglected community garden, adding more recreational opportunities, improving downtown housing, and redeveloping vacant buildings and lots.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 240,866	\$ 220,128	\$ 264,801	\$ 332,600
Operations & Maintenance	144,250	152,624	179,391	153,200
Capital Projects	28,935	850	17,277	-
Total Expenditures	\$ 414,051	\$ 373,602	\$ 461,469	\$ 485,800
 Full Time Equivalents	 <u>2.46</u>	 <u>2.46</u>		 <u>2.73</u>

Authorized positions include the Urban Renewal Agency Manager, one Marketing, Events and Theater Coordinator, and one part-time Urban Renewal Clerical Staff.

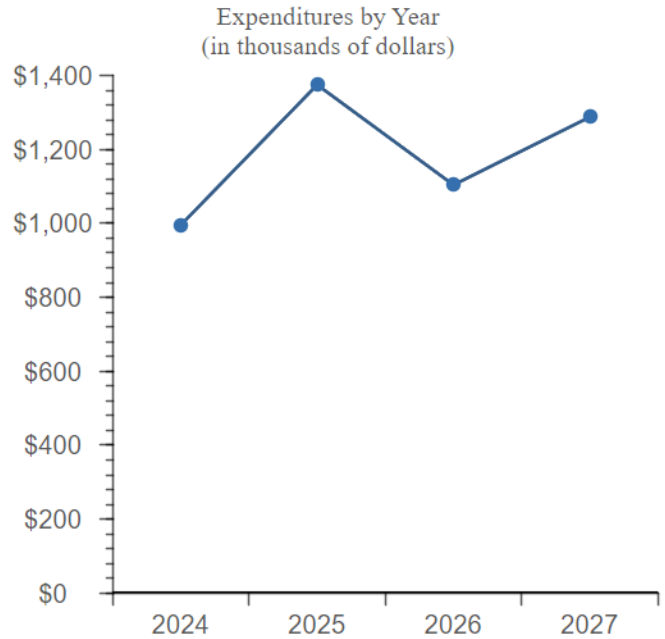
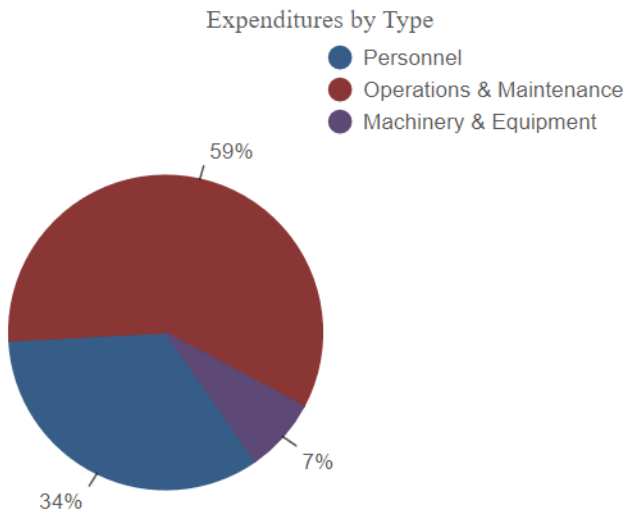


City of Rock Springs, Wyoming Proposed Budget For Information Technology

The Information Technology Department is responsible for maintaining various equipment, software, and infrastructure for the City. Additionally the I.T. Department continues to support the other City departments through assisting with the implementation of various technical processes.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 386,640	\$ 339,155	\$ 409,033	\$ 436,300
Operations & Maintenance	708,545	637,709	691,039	755,100
Machinery & Equipment	279,398	126,974	174,746	96,000
Total Expenditures	\$ 1,374,583	\$ 1,103,838	\$ 1,274,818	\$ 1,287,400
Full Time Equivalents	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>

Authorized positions include an Information Technology Specialist and two Computer Support Specialists II.



City of Rock Springs, Wyoming Proposed Budget For Police Department

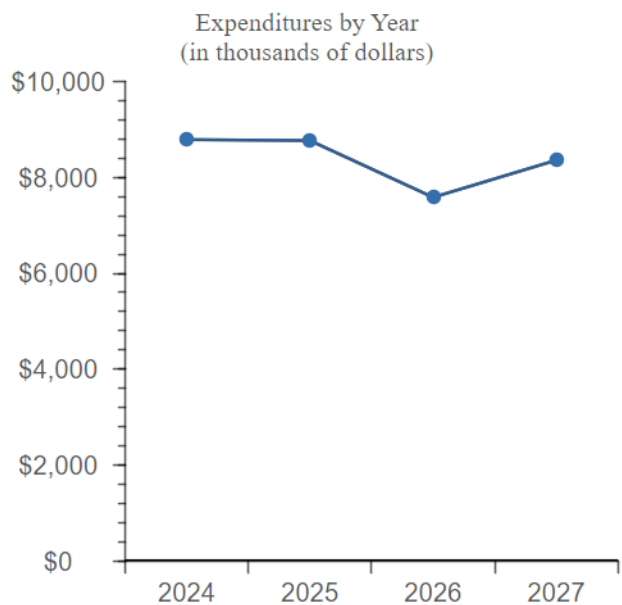
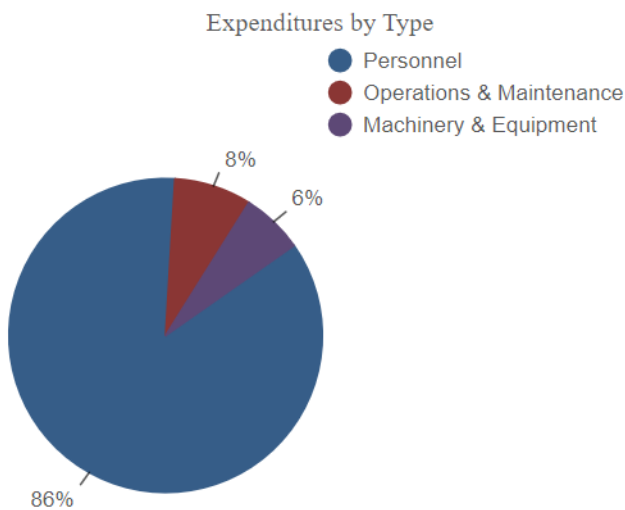
The Rock Springs Police Department was established in the early 1900's, shortly after Rock Springs was incorporated as a City in 1888. The City of Rock Springs Police Officers participate in a variety of specialized programs to better serve the citizens of Rock Springs. These programs include: Detectives, Canine Unit, Tactical Response Team, Street Crimes Unit, Critical Accident Team, Crime Scene Investigation, Bicycle Patrol, and School Resource Officers.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 5,964,146	\$ 5,373,146	\$ 6,569,089	\$ 7,160,600
Operations & Maintenance	552,814	340,315	689,449	666,550
Machinery & Equipment	599,009	563,536	732,047	531,122
Capital Projects	1,651,299	1,306,850	1,742,467	-
Total Expenditures	\$ 8,767,268	\$ 7,583,847	\$ 9,733,052	\$ 8,358,272
Full Time Equivalents	<u>58.87</u>	<u>58.81</u>		<u>54.81</u>

Fiscal Year 2025, the Rock Springs Police Department generated \$320,254 in total revenue, consisting of \$3,080 in TSA/Airport Security (110-00-0000-331120), \$84,082 in Airport Security - Nongrant (110-00-0000-331121), \$8,401 in BVP Program (110-00-0000-331150), \$2,140 in JAG grant (110-00-0000-331155), \$23,626 in COPS Grant (110-00-0000-331160), \$61,769 in DCI Grants, \$20,824 in Highway Safety Grants (110-00-0000-334260), \$8,413 in Alcohol/Tobacco Grants (110-00-0000-334265), and \$107,919 in Special Police Services (110-00-0000-342100). These combined revenues helped support the overall operation but resulted in a net cost of \$8,447,014 for FY2025 after accounting for expenditures.

For Fiscal Year 2027 the expenditure of \$1,712,269 for the Combined Communication Joint Powers Board is presented in the Non-Departmental Budget; where as in the prior years this amount was included in the Police Department Budget in the Capital Projects line item.

Authorized positions include 47 sworn officers - which consist of the Police Chief, two Commanders, six Sergeants, and 38 Police Officers (four of which are currently unfunded positions). Other non-sworn positions authorized include an Executive Assistant to the Chief of Police, Detective Administrative Assistant, two Evidence Technicians, Police Records Supervisor, a Police Records Technician I, a part-time Police Records Technician I, two Parking Control Control/Nuisance Officer II, a Community Service Officer, Career Service Specialist, nine seasonal Crossing Guards.



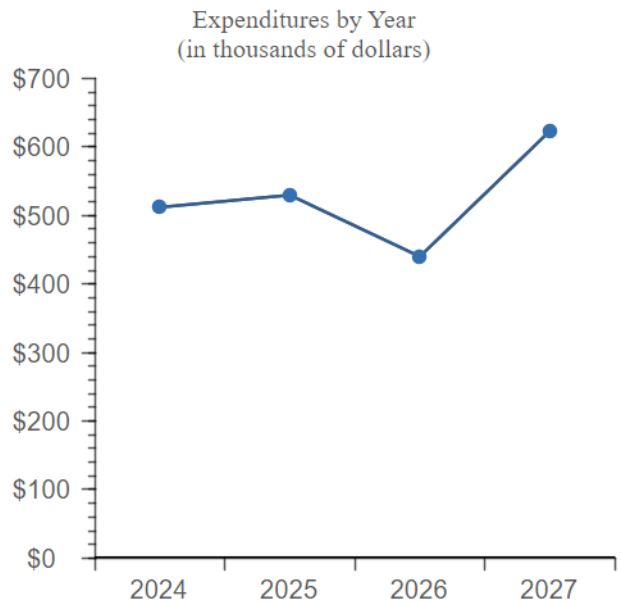
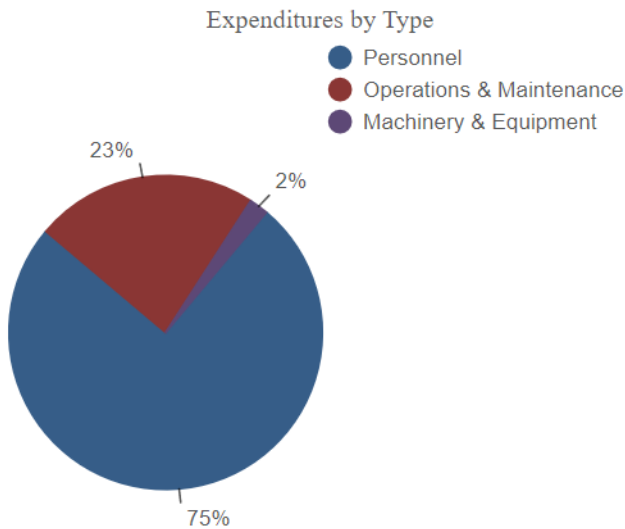
City of Rock Springs, Wyoming Proposed Budget For Animal Control

The Animal Shelter is home to the Animal Control department, a division of the police department. They respond to most animal calls within the City limits, which typically include barking dogs, animals at large, animal bites, and wild animals. Additionally animals are available to be adopted through the Animal Control department.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 385,557	\$ 333,988	\$ 409,596	\$ 467,800
Operations & Maintenance	131,828	93,351	171,404	143,300
Machinery & Equipment	12,362	12,697	41,451	12,298
Total Expenditures	\$ 529,747	\$ 440,036	\$ 622,451	\$ 623,398
Full Time Equivalents	<u>5.46</u>	<u>5.46</u>		<u>5.46</u>

Fiscal Year 2025, the Rock Springs Animal Control Department generated \$123,872 in total revenue, consisting of \$11,720 in Animal Licenses (110-00-0000-322600), \$13,199 in Animal Control Agreements (110-00-0000-337010), \$940 in Animal Microchip Fees (110-00-0000-342200), \$28,188 in Animal Fines (110-00-0000-351150), \$35,827 in Animal Adoptions (110-00-0000-360010), and \$33,998 in Animal Control Donations (110-00-0000-365021). These combined revenues helped support the overall operation but resulted in a net cost of \$405,875 for FY2025 after accounting for expenditures.

Authorized positions include one Animal Control Supervisor, one Animal Control Officer I, one Animal Control Officer II, one Animal Control Administrative Assistant, a part-time Animal Control Administrative Assistant, and a part-time Animal Control Officer.



City of Rock Springs, Wyoming Proposed Budget For Emergency Management

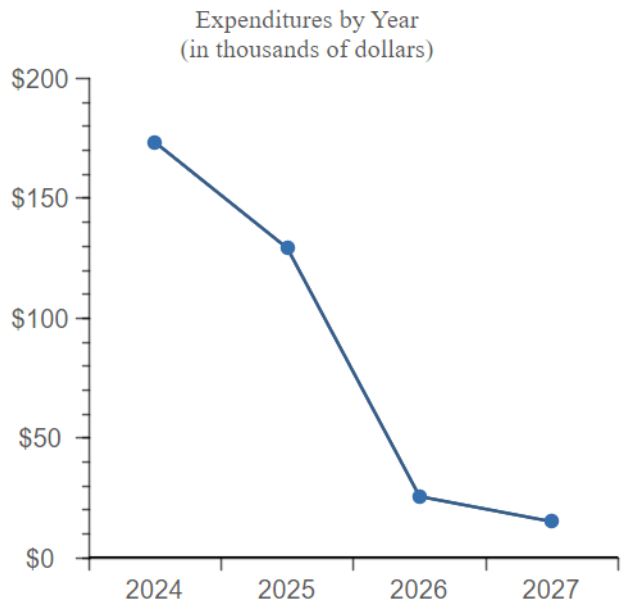
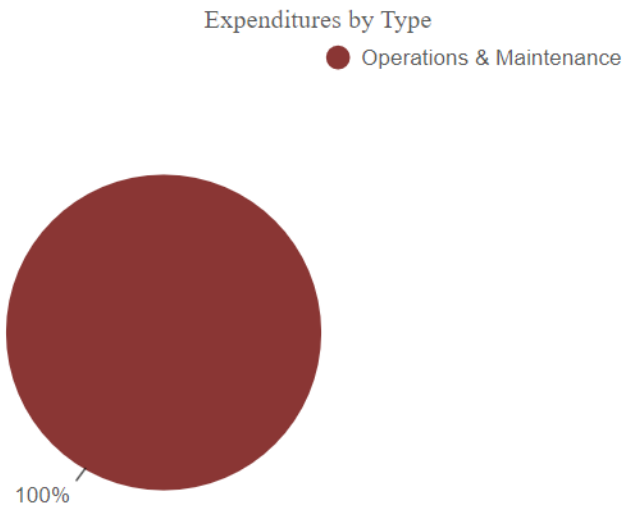
The Rock Springs Fire Department is a public service organization established to provide emergency and non-emergency assistance to the community for the protection of lives, health, environment, and property through education, prevention, mitigation, and control. The Rock Springs Fire Department was created and authorized on August 4, 1904 by Rock Springs City Ordinance. Over the past 100 years the operations and makeup of the Rock Springs Fire Department has changed immensely. The levels and types of services the department delivers are based on local needs as well as state and national trends. Over the years, several changes and paradigm shifts have been made to increase the level of service provided to the citizens of Rock Springs. Today 35 personnel, working three 24-hour shifts, responding from three stations meet the needs of the City.

Emergency response is only a small part of the duties that the Rock Springs Fire Department performs. However, being prepared for that emergency response is a large part of why the department exists.

The Emergency Management function serves as the central coordinating point for the City’s disaster readiness and resiliency efforts. Operating under the National Incident Management System (NIMS) framework, this function integrates City departments (Police, Fire, Public Works) with county, state, and federal partners to maintain a seamless transition from daily operations to emergency response. This involves the four tenets of Emergency Management: Mitigation, Preparedness, Response, and Recovery. The goals of the division for 2026 include enhancing interoperability of communications, expanding community resilience, and resources management to audit and maintain Emergency Support Functions to support the four tenets of Emergency Management.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Operations & Maintenance	\$ 248	\$ 650	\$ 10,200	\$ 15,200
Machinery & Equipment	128,949	25,028	149,572	-
Total Expenditures	\$ 129,197	\$ 25,678	\$ 159,772	\$ 15,200

Included in the projected amounts for the machinery and equipment line item are the prior year Regional Response Team Grants. As the proposed budget primarily shows 'new spending' for the upcoming fiscal year, carryover amounts from the prior years will be reflected in the final budget which will be approved after the current fiscal year end..



City of Rock Springs, Wyoming Proposed Budget For Fire Department

The Rock Springs Fire Department is a public service organization established to provide emergency and non-emergency assistance to the community for the protection of lives, health, environment, and property through education, prevention, mitigation, and control. The Rock Springs Fire Department was created and authorized on August 4, 1904 by Rock Springs City Ordinance. Over the past 100 years the operations and makeup of the Rock Springs Fire Department has changed immensely. The levels and types of services the department delivers are based on local needs as well as state and national trends. Over the years, several changes and paradigm shifts have been made to increase the level of service provided to the citizens of Rock Springs. Today 35 personnel, working three 24-hour shifts, responding from three stations meet the needs of the City.

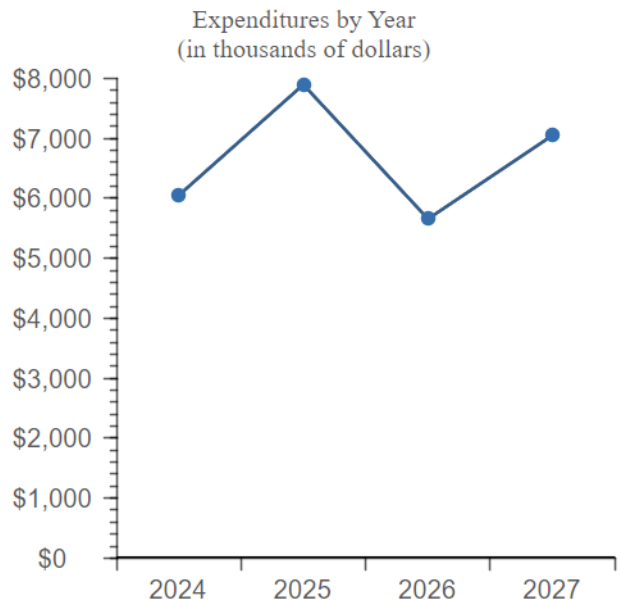
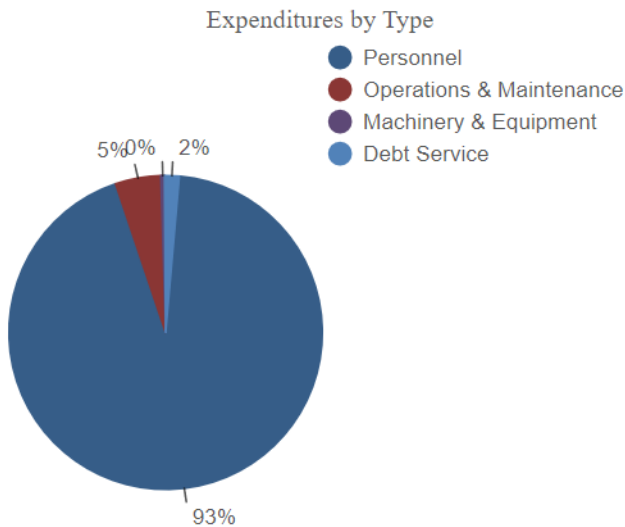
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	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 5,956,053	\$ 5,207,878	\$ 6,253,417	\$ 6,589,500
Operations & Maintenance	363,887	244,404	398,908	330,500
Machinery & Equipment	1,471,211	204,531	243,548	26,400
Debt Service	105,882	-	105,882	105,882
Total Expenditures	\$ 7,897,033	\$ 5,656,813	\$ 7,001,755	\$ 7,052,282
 Full Time Equivalents	 36.00	 36.00		 39.00

Fiscal Year 2025, the Rock Springs Fire Department and Emergency Management generated \$258,510 in total revenue, consisting of \$226,450 in Homeland Security Grants (110-00-0000-334120), and \$32,060 in Fire Assistance Reimbursements (110-00-0000-366270). These combined revenues helped support the overall operation of the department.

Authorized positions include the Fire Chief, one Fire Marshal, three Battalion Chiefs, nine Captains, twenty-four Firefighters, and one Executive Assistant to the Fire Chief.



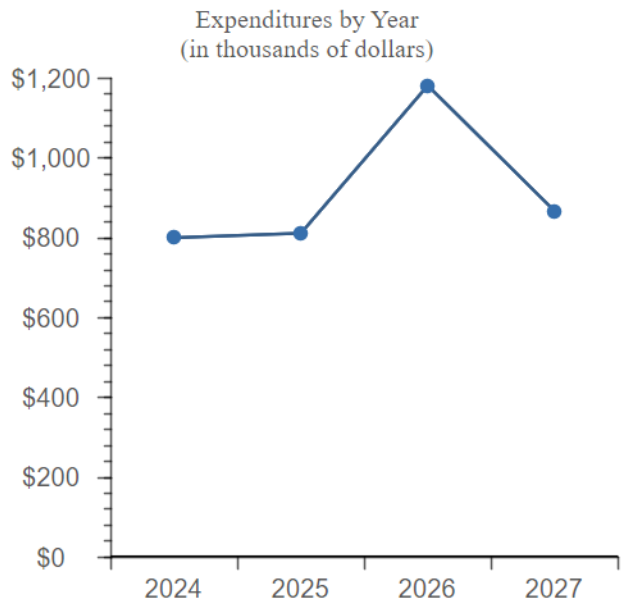
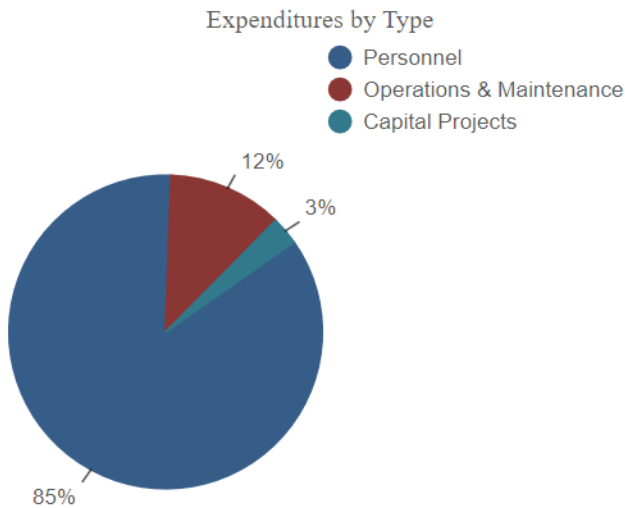
City of Rock Springs, Wyoming Proposed Budget For Administration/Engineering

The Engineering Department provides planning, engineering, construction, inspection, and acceptance of new improvements such as streets, sanitary, storm, and water facilities; as well as record keeping for all plans, plats, and specifications dealing the public and private land improvements for subdivisions and commercial developments within the City.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 644,388	\$ 562,414	\$ 682,858	\$ 739,900
Operations & Maintenance	147,734	290,831	975,764	102,750
Capital Projects	19,744	328,619	459,313	25,000
Total Expenditures	\$ 811,866	\$ 1,181,864	\$ 2,117,935	\$ 867,650
Full Time Equivalents	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>

Authorized positions include the Director of Engineering & Operations, one City Engineer, and one Civil Engineer I.

Included in the current year budget and projected amounts for the capital projects line item are the GIS system - \$313,586.15; and Bitter Creek Reconstruction - \$309,841. Included in the current year budget and projected amounts for the operations and maintenance line item is consulting and technical - \$791,385.89 related to two grant funded projects. As the proposed budget primarily shows 'new spending' for the upcoming fiscal year, these carryover amounts from the prior years will be reflected in the final budget which will be approved after the current fiscal year end.



City of Rock Springs, Wyoming Proposed Budget For Street Department

The Street Department is primarily responsible for service support to street surfaces, sidewalks, curb and gutter, alley grading, storm drain cleaning and maintenance, city light maintenance, drainage ditch cleaning, street sign installation and repair, street sweeping, snow and ice removal, along with installation and removal of decorative street banners.

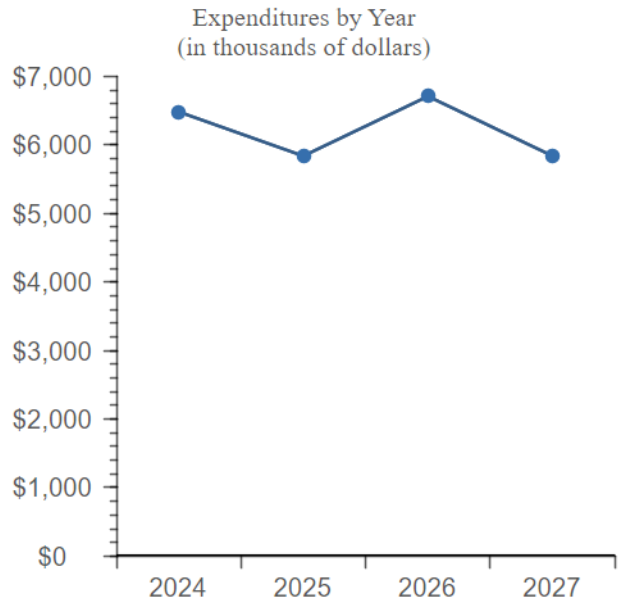
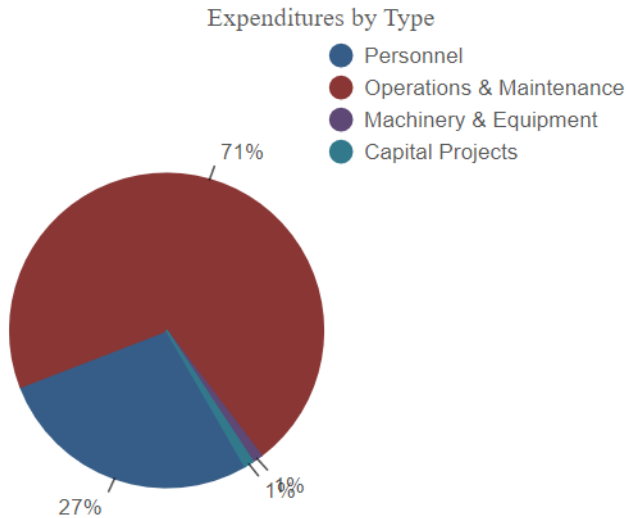
The Street Department also plays an active role in City Clean-Up Week, an annual event sponsored by the City. This event allows citizens to clean their property, place the debris on the curb or alley easement and have the City remove and dispose of it.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 1,309,444	\$ 1,166,561	\$ 1,408,792	\$ 1,603,990
Operations & Maintenance	2,815,532	2,954,390	5,689,002	4,118,535
Machinery & Equipment	580,381	7,600	407,360	61,000
Capital Projects	1,134,055	2,581,770	3,452,741	55,000
Total Expenditures	\$ 5,839,412	\$ 6,710,321	\$ 10,957,895	\$ 5,838,525
Full Time Equivalents	<u>12.00</u>	<u>12.00</u>		<u>12.00</u>

Authorized positions include the Street Maintenance Superintendent, one Maintenance Crew Supervisor, and ten Street Maintenance Workers.

Included in the current year projected amounts for the capital projects line item are the Interchange Road project - \$1,564,200; and the TAP Grant Project - \$694,830. As the proposed budget primarily shows 'new spending' for the upcoming fiscal year, carryover amounts from the prior years will be reflected in the final budget which will be approved after the current fiscal year end.

Additionally included in the current year projected amount for the capital projects line item are the Stormwater Rehab Fund - \$2,131,800; and the Roadway Project Reserve - \$1,000,000 for upcoming repair projects. However, these amounts will not be expended in the current year.

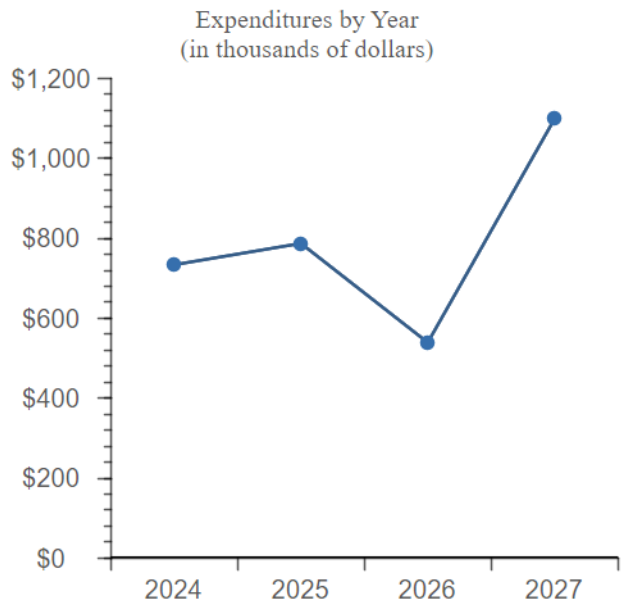
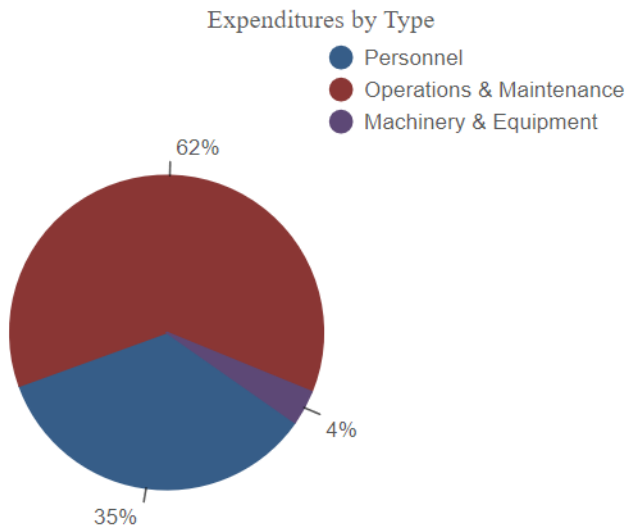


City of Rock Springs, Wyoming Proposed Budget For Cemetery

The Rock Springs Cemetery is more than 100 years old and has been an important City function since the City was founded in 1889. It meant so much to the people of Rock Springs, that in 1924 they worked as volunteers for months moving all the unregistered graves to the cemetery. In the 1980's the cemetery was completely surveyed and re-landscaped. This great effort to beautify the cemetery began ongoing city maintenance, and improvement. Security lighting was installed to prevent vandalism and improve safety for those who visit after dark. A tertiary effluent water irrigation system was built in all but the old Paul Wataha section to help conserve water while maintaining a lush green landscape in the middle of its desert surroundings.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 342,938	\$ 298,928	\$ 358,966	\$ 381,800
Operations & Maintenance	261,435	182,324	313,508	678,100
Appropriations	9,900	-	-	-
Machinery & Equipment	48,010	5,196	27,272	39,000
Capital Projects	125,001	52,845	200,000	-
Total Expenditures	<u>\$ 787,284</u>	<u>\$ 539,293</u>	<u>\$ 899,746</u>	<u>\$ 1,098,900</u>
Full Time Equivalents	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>

Authorized positions include the Cemetery/Weed & Pest Supervisor, and two Cemetery Maintenance Worker II's.

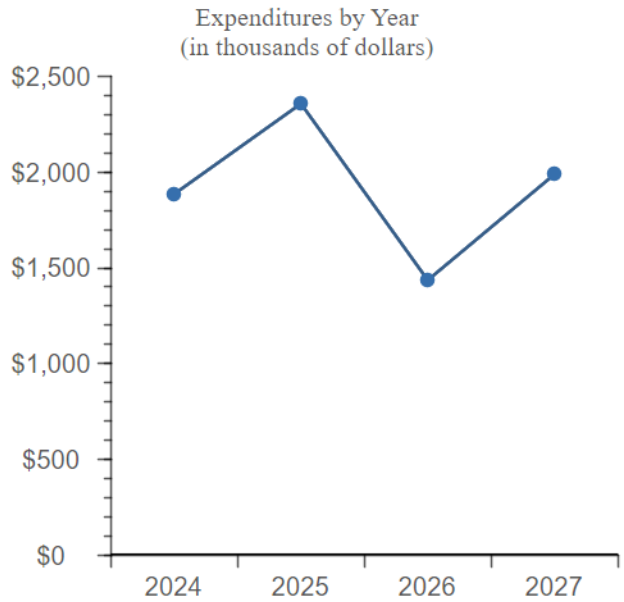
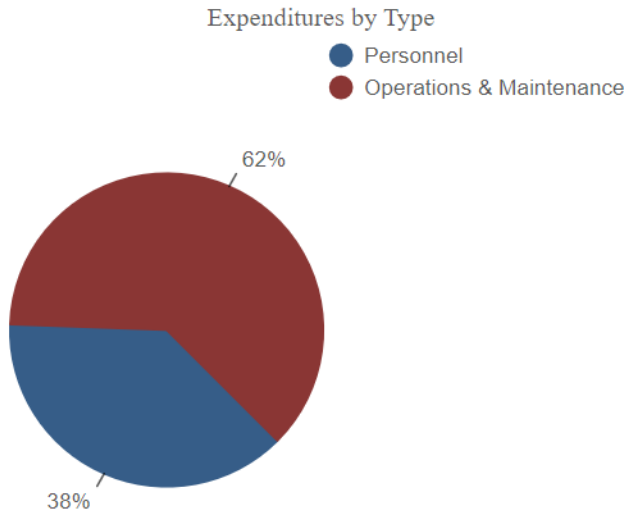


City of Rock Springs, Wyoming Proposed Budget For Parks

The City of Rock Springs Parks Department manages the City's 26 park locations and greenbelt system. This includes just over 100 acres of turf, 4,000 trees, 9 restroom facilities, and 19 playgrounds. The Parks Department also provides sports field maintenance and tournament support for baseball, football and both spring and fall soccer. Specialty parks include the dog park, disc golf, skate park, bike park, and the High Desert Arboretum. The Parks Department is also responsible for all of the downtown trees, garbages, planters, and hanging baskets. During the winter months, the Department plows over 20 miles of sidewalks and 10 parking lots, in addition to providing sledding opportunities at Blairtown and Century West parks. They also provide support for the URA, Museum, Chamber and other City Departments on an as-needed basis.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 658,516	\$ 565,952	\$ 689,683	\$ 757,100
Operations & Maintenance	1,165,013	841,750	1,256,209	1,231,687
Machinery & Equipment	406,331	-	-	-
Capital Projects	127,268	28,158	833,591	-
Total Expenditures	<u>\$ 2,357,128</u>	<u>\$ 1,435,860</u>	<u>\$ 2,779,483</u>	<u>\$ 1,988,787</u>
 Full Time Equivalents	 <u>7.40</u>	 <u>7.40</u>		 <u>6.00</u>

Authorized positions includes the Park Superintendent, one Maintenance Crew Supervisor, two Irrigation Specialists, two Park Maintenance Workers, and two part-time laborer positions (both of which are currently unfunded positions).



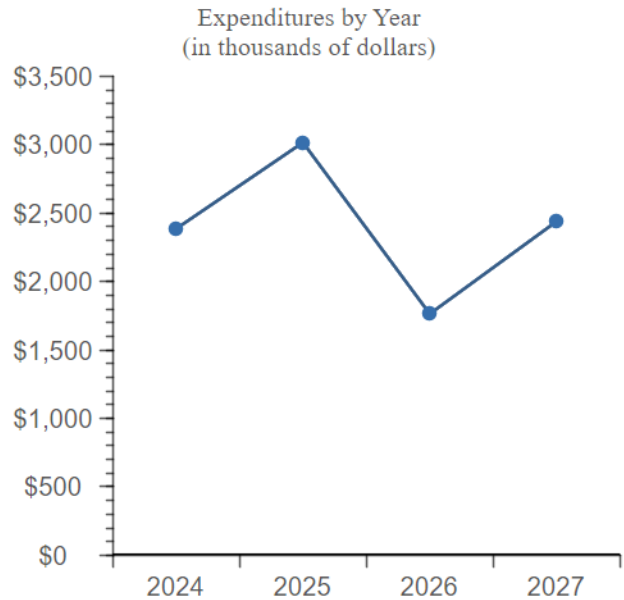
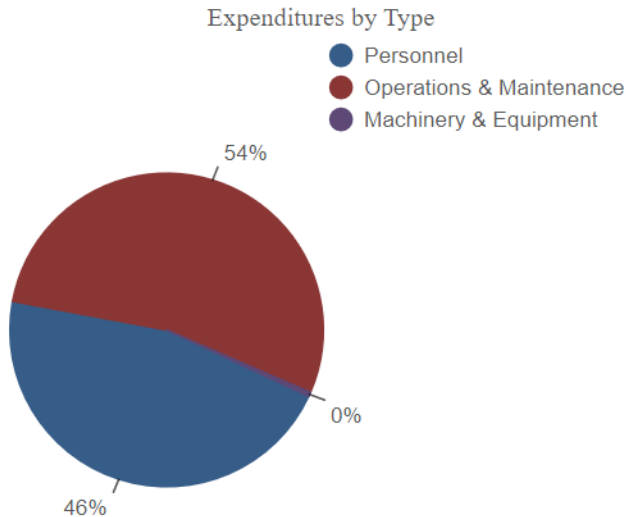
City of Rock Springs, Wyoming Proposed Budget For Wataha Recreation Complex

The Wataha Recreation Complex is a multi-use recreational facility that includes the 27-hole White Mountain Golf Course, a four-field ball complex consisting of three softball fields and one baseball field, two park areas, a fishing pond, playgrounds, and supporting amenities. The complex operates primarily from late March through early November and hosts golf, league play, tournaments, special events, and a variety of outdoor recreational activities. Additional amenities include a pro shop, restaurant, locker rooms, snack shop, driving range, and practice facilities. The Wataha Recreation Complex serves as a key component of the City's outdoor recreation system for residents and visitors alike.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 974,971	\$ 842,675	\$ 1,040,089	\$ 1,122,000
Operations & Maintenance	1,194,363	885,022	1,315,188	1,307,600
Machinery & Equipment	<u>846,906</u>	<u>36,000</u>	<u>36,000</u>	<u>10,000</u>
Total Expenditures	<u>\$ 3,016,240</u>	<u>\$ 1,763,697</u>	<u>\$ 2,391,277</u>	<u>\$ 2,439,600</u>
 Full Time Equivalents	 <u>8.70</u>	 <u>8.70</u>		 <u>8.70</u>

In Fiscal Year 2025, the golf operation generated \$1,344,688 in total revenue, including \$1,102,612 from Golf Course Receipts (110-00-0000-347100), which includes \$354,691 in cart rentals, \$193,721 from Pro Shop Materials and Supplies (110-00-0000-360041), \$12,355 in Field Usage Fees (110-00-0000-360040), and \$36,000 from the Concessionaire Lease. These combined revenues helped support the overall operation but resulted in a net cost of \$1,671,552 for FY2025 after accounting for expenditures.

Authorized positions include the Recreation Complex Superintendent, one Golf Professional, one Assistant Golf Professional, two Maintenance Crew Supervisors, one Facility Maintenance Supervisor, one part-time Mechanic Helper, and two Irrigation Specialists.



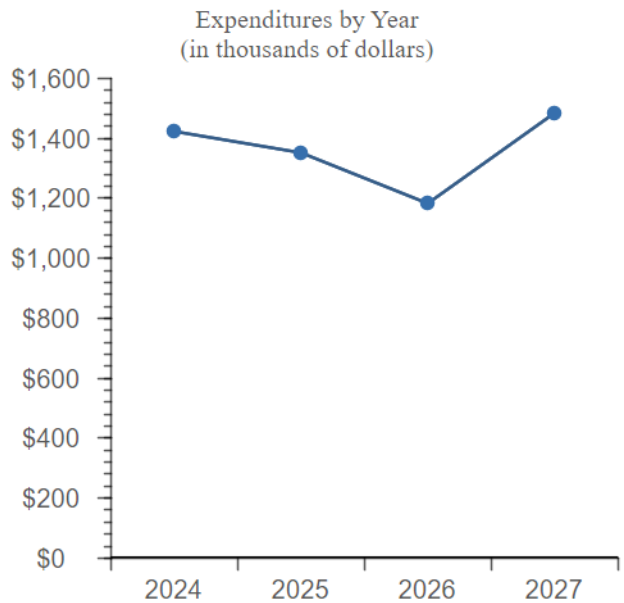
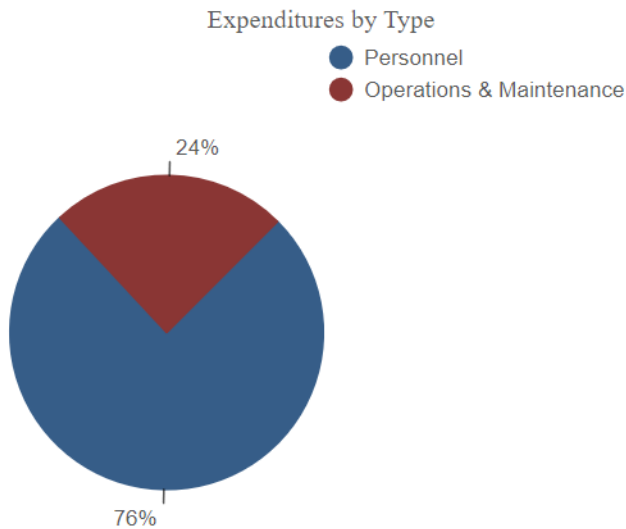
City of Rock Springs, Wyoming Proposed Budget For Civic Center

The Rock Springs Civic Center serves as a recreation hub for a variety of programs, services, and activities offered throughout the community. In addition to providing year-round aquatic, fitness, recreational, and community programming within the facility, staff coordinate outdoor summer recreation activities, seasonal aquatic programs, athletic leagues, facility and field scheduling, special events, and community recreation opportunities. Facility amenities include an indoor swimming pool, gymnasium, rock climbing wall, fitness areas, meeting spaces, and support facilities. The Civic Center serves residents of all ages and is a key component of the City's recreation system.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 945,682	\$ 821,014	\$ 1,047,374	\$ 1,122,000
Operations & Maintenance	395,717	362,062	512,693	362,690
Machinery & Equipment	10,867	-	-	-
Total Expenditures	\$ 1,352,266	\$ 1,183,076	\$ 1,560,067	\$ 1,484,690
Full Time Equivalent	21.28	19.89		17.47

In Fiscal Year 2025, the Civic Center generated \$194,47 in total program revenue, including \$193,918 in Civic Center Receipts (110-00-0000-347200) and \$553 from Retail Materials and Supplies (110-00-0000-360046). FY25 operating expenditures totaled \$1,352,266, resulting in a net operating loss of \$1,157,795 for the year. This level of subsidy is consistent with the Civic Center's mission as a community service facility focused on affordable access to recreation, aquatics, and youth programming.

Authorized positions include the Recreation Center Superintendent, one Senior Recreation Supervisor, one Building Maintenance Mechanic II (which is currently an unfunded position), three Recreation Supervisors, two Janitors (both of which are currently unfunded positions), one Lifeguard Instructor, and one Administrative Assistant. Part-time positions include one Substitute Custodian, five Instructors, twelve Lifeguards, one Climbing Wall Instructor I, and two Recreation Aides. Seasonal positions include seven Summer Recreation Aides, and eight Summer Lifeguards.



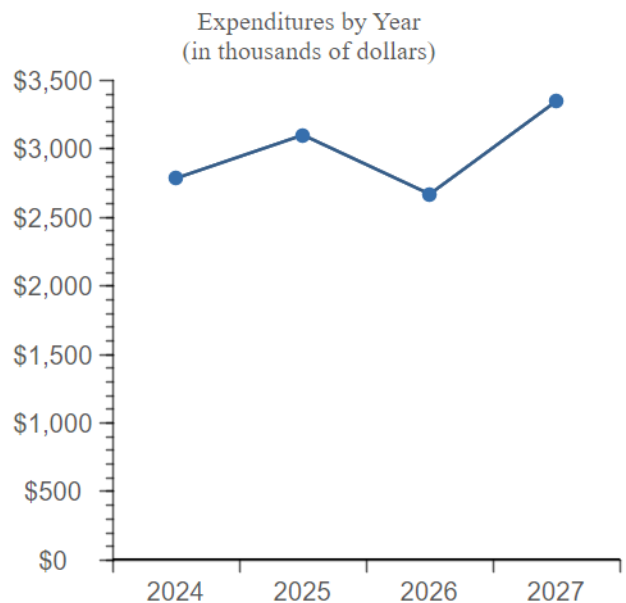
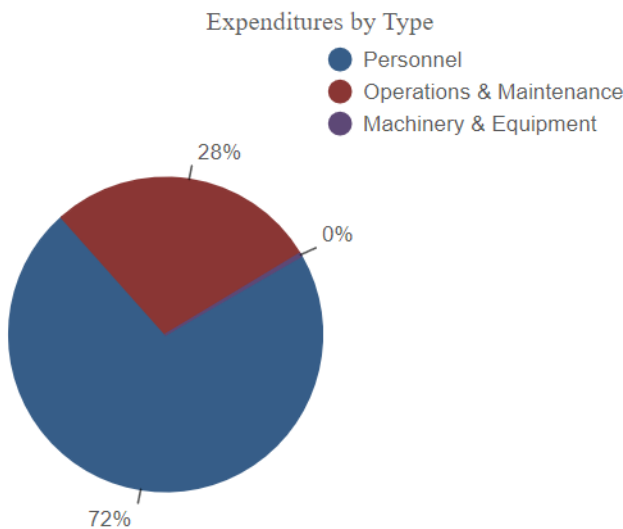
City of Rock Springs, Wyoming Proposed Budget For Family Recreation Center

The Family Recreation Center is a multi-purpose recreation facility that provides year-round indoor recreation opportunities for residents and visitors. The facility includes an aquatics center featuring water slides and family-oriented aquatic amenities, an ice arena, gymnasiums, basketball and racquetball courts, fitness areas, a walking track, multi-purpose program spaces, and supporting facilities. During the summer season, the center also operates an outdoor splash pad. The Family Recreation Center supports a wide range of recreational, instructional, wellness, athletic, and community activities serving participants of all ages.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 2,086,913	\$ 1,818,758	\$ 2,189,159	\$ 2,403,500
Operations & Maintenance	925,244	847,300	1,079,877	936,345
Machinery & Equipment	89,771	4,579	9,500	10,000
Total Expenditures	\$ 3,101,928	\$ 2,670,637	\$ 3,278,536	\$ 3,349,845
Full Time Equivalents	<u>31.26</u>	<u>32.62</u>		<u>34.02</u>

In Fiscal Year 2025, the Indoor Recreation Center generated \$567,346 in total revenue, consisting of \$477,879 in Recreation Center Receipts (110-00-0000-347250), \$41,810 in FRC Rental revenue (110-00-0000-363040), and \$47,657 from Retail Materials and Supplies (110-00-0000-360042). FY25 operating expenditures totaled \$3,101,928, resulting in a net operating loss of \$2,534,582 for the year. This level of subsidy reflects the Center’s role as a full service community recreation facility offering labor intensive aquatic, ice, and fitness programming that cannot be fully cost recovered through user fees.

Authorized positions include the Director of Parks & Recreation, one Recreation Center Superintendent, one Building Maintenance Superintendent, one Ice Arena Supervisor, one Senior Administrative Assistant, two Building Maintenance Mechanics II, two Recreation Supervisors, one Senior Recreation Supervisor, one Senior Custodian, three Janitors, two Administrative Assistants (one of which is currently an unfunded position), and one Lifeguard Instructor. Part-time positions include five Receptionists, two Gym Supervisors, twelve Instructors, sixteen Lifeguards, two Custodians, one Substitute Custodian, and two Day Care Specialists (both of which are currently unfunded positions), one Substitute Day Care Worker (which is currently an unfunded position). There are also eleven seasonal Ice Arena positions.

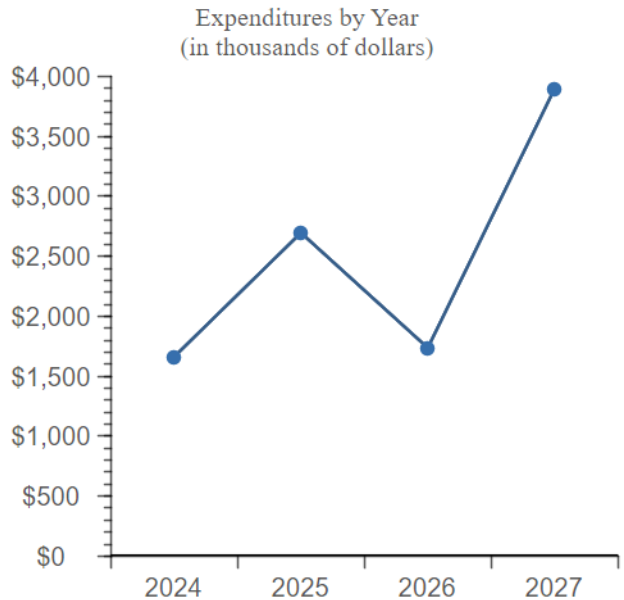
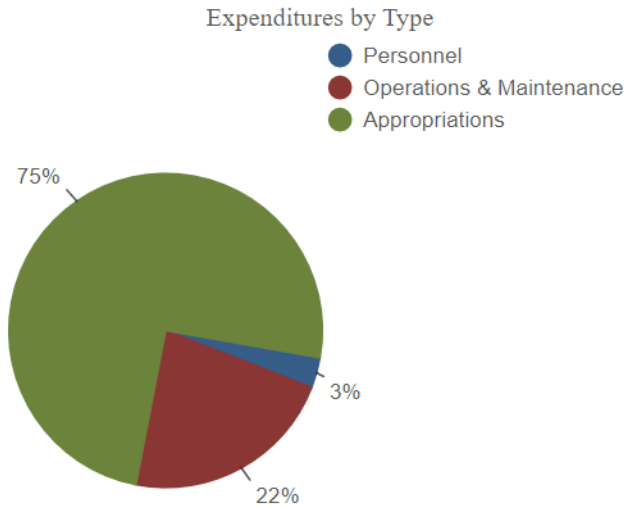


City of Rock Springs, Wyoming Proposed Budget For Non-Departmental

The non-departmental division contains appropriations for the Airport, Library, Fine Arts Center, STAR Transit, Senior Center, Boys and Girls Club of Sweetwater County, Red Desert Rodeo, Chamber of Commerce, International Days, Combined Communications Dispatch Center, and Sweetwater County District Board of Health. Funding for other services that aren't specific to any particular division are also appropriated in this division.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 50,711	\$ 86,109	\$ 104,487	\$ 122,000
Operations & Maintenance	949,822	700,145	730,008	862,500
Appropriations	1,695,452	950,201	1,311,016	2,912,655
Total Expenditures	\$ 2,695,985	\$ 1,736,455	\$ 2,145,511	\$ 3,897,155

For Fiscal Year 2027 the expenditure of \$1,712,269 for the Combined Communication Joint Powers Board is presented in the Non-Departmental Budget; where as in the prior years this amount was included in the Police Department Budget.



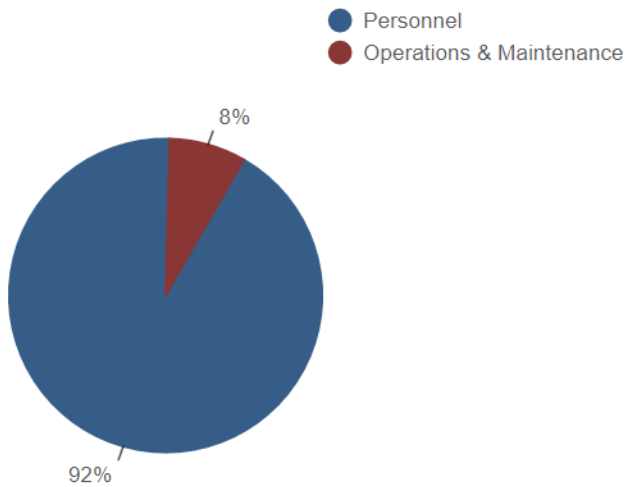
City of Rock Springs, Wyoming Proposed Budget For Public Services Administration/Planning

This division is responsible for the City master plan, business applications, development applications, Board of Adjustment, Planning & Zoning Commission, floodplain information, and fence & shed permitting.

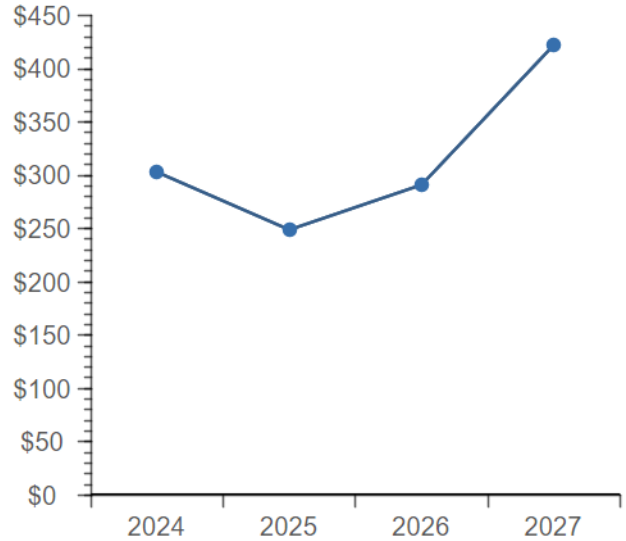
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 243,428	\$ 287,548	\$ 394,980	\$ 388,800
Operations & Maintenance	5,466	3,558	25,500	33,500
Total Expenditures	\$ 248,894	\$ 291,106	\$ 420,480	\$ 422,300
Full Time Equivalents	3.00	3.00		3.00

Authorized positions include the City Planner, one Assistant City Planner, and one Senior Administrative Planning Technician.

Expenditures by Type



Expenditures by Year
(in thousands of dollars)

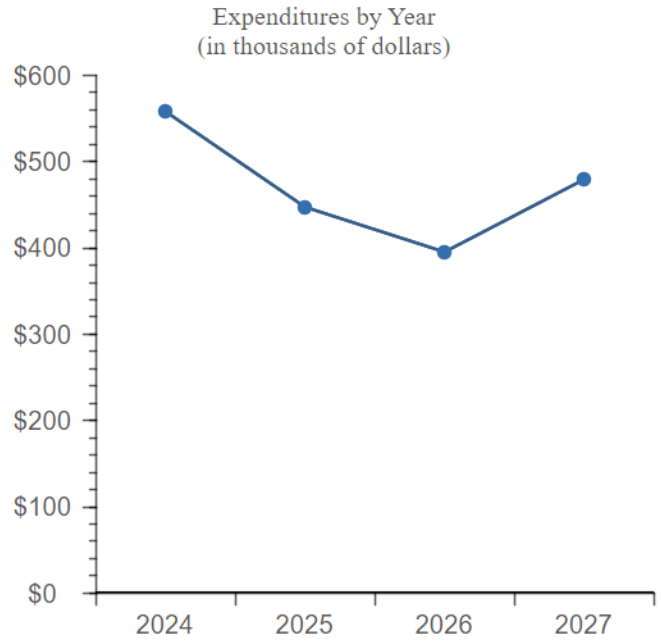
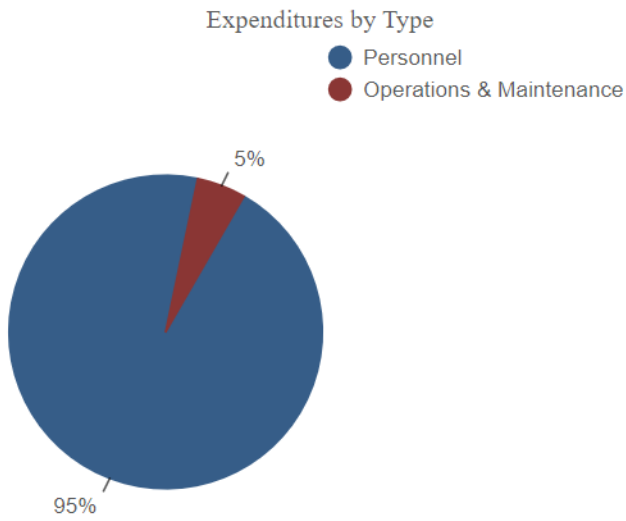


City of Rock Springs, Wyoming Proposed Budget For Building Inspections

This division is responsible for permits, plan review, and inspections.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 440,223	\$ 388,451	\$ 449,817	\$ 455,300
Operations & Maintenance	7,220	6,893	7,172	24,200
Total Expenditures	\$ 447,443	\$ 395,344	\$ 456,989	\$ 479,500
Full Time Equivalents	<u>3.00</u>	<u>3.00</u>		<u>3.00</u>

Authorized positions include the Chief Building Inspector, one Plans Examiner, and one Electrical Inspector.

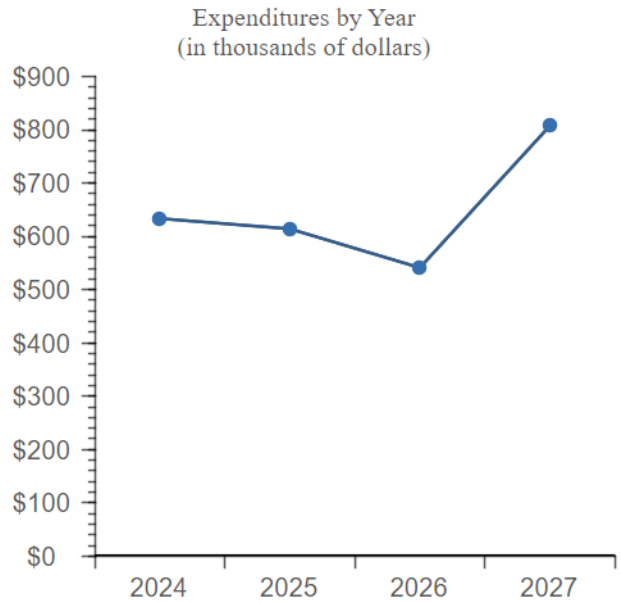
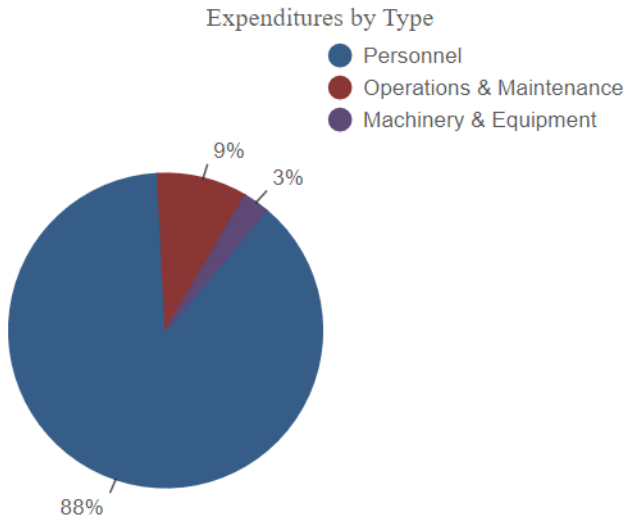


City of Rock Springs, Wyoming Proposed Budget For Vehicle Maintenance

This division is responsible for the City's fleet maintenance and repair.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 569,241	\$ 502,639	\$ 573,989	\$ 711,250
Operations & Maintenance	26,094	34,750	44,212	75,000
Machinery & Equipment	18,668	3,712	3,814	21,200
Total Expenditures	\$ 614,003	\$ 541,101	\$ 622,015	\$ 807,450
Full Time Equivalents	<u>5.00</u>	<u>5.00</u>		<u>5.00</u>

Authorized positions include the Equipment Maintenance Supervisor and four Equipment Mechanics.

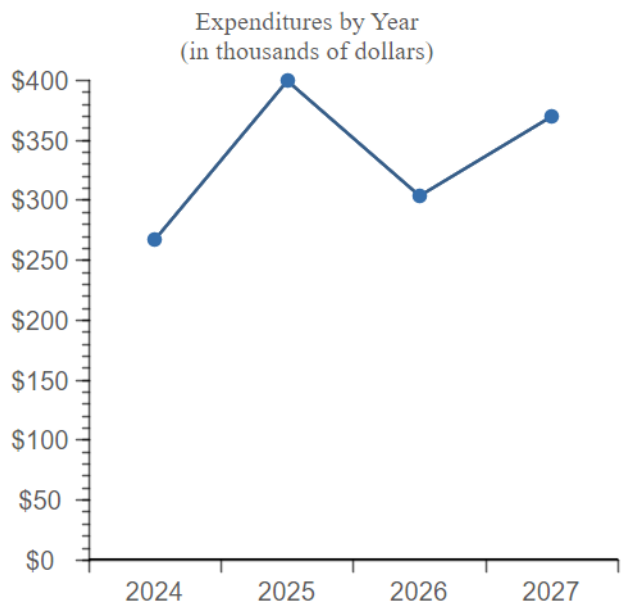
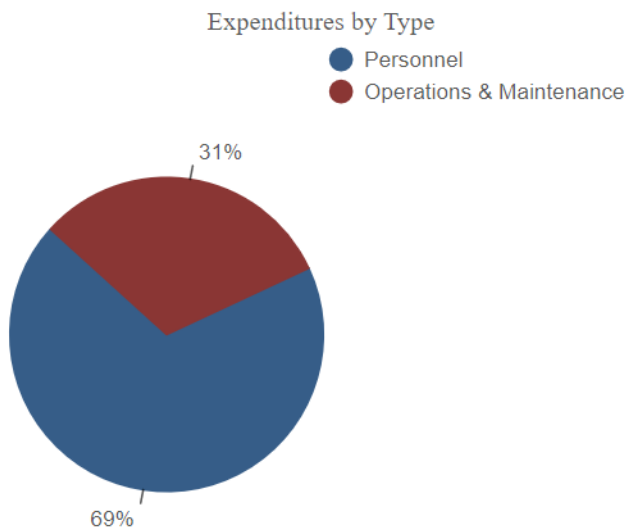


City of Rock Springs, Wyoming Proposed Budget For RS Historical Museum

The Rock Springs Historical Museum features both permanent and rotating exhibits that showcase the industries and people that helped build Rock Springs and the surrounding area. Artifacts, photographs and interpretative displays relating to the history of the building itself, coal mining, the Union Pacific Railroad, famous outlaws Butch Cassidy and Calamity Jane, and the 56 Nationalities that make up the heritage of Rock Springs are all on display. The museum also offers a research library, group or individual tours, a book and gift shop, and a penny pincher to create a token to remember your visit. The museum is free and accessible to people of all ages and abilities and is open year round from 10 am to 5 pm, closed Sunday and major holidays.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 225,829	\$ 202,590	\$ 246,024	\$ 254,100
Operations & Maintenance	<u>173,859</u>	<u>101,130</u>	<u>143,867</u>	<u>115,976</u>
Total Expenditures	<u>\$ 399,688</u>	<u>\$ 303,720</u>	<u>\$ 389,891</u>	<u>\$ 370,076</u>
Full Time Equivalents	<u>3.10</u>	<u>3.10</u>		<u>3.10</u>

Authorized positions include the Museum Coordinator, two Exhibit Technician II's, and one Exhibit Technician I.



City of Rock Springs, Wyoming
Proposed Budget For Road Impact Fee Fund

This fund collects proceeds related to road impact fees. The fees are then used to repair and maintain impacted city streets.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Miscellaneous Revenues	\$ 27,500	\$ 18,022	\$ 27,033	\$ 10,000
Net Deficit / (Surplus)	<u>\$ (27,500)</u>	<u>\$ (18,022)</u>	<u>\$ (27,033)</u>	<u>\$ (10,000)</u>

City of Rock Springs, Wyoming
Proposed Budget For Health Insurance Fund

The Health Insurance Internal Service Fund is a self-insured health insurance plan that is used to receive premiums and other insurance related revenue and pay claims and insurance related administrative costs. The handling of claims is done by Blue Cross/Blue Shield of Wyoming, and Willis Towers Watson acts as a consultant to the plan. Additionally, a group of employees and a City Council liaison act as an advisory committee for the plan.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Miscellaneous Revenues	\$ 4,035,940	\$ 3,998,609	\$ 4,702,606	\$ 3,860,000
Expenditures				
Operations & Maintenance	4,073,698	4,424,899	5,236,800	4,944,000
Net Deficit / (Surplus)	<u>\$ 37,758</u>	<u>\$ 426,290</u>	<u>\$ 534,194</u>	<u>\$ 1,084,000</u>

City of Rock Springs, Wyoming
Proposed Budget For General Fund Capital Reserve

The Capital Reserves Fund is where money is moved to in order to save for significant projects. When projects are ready to begin, money is moved from this fund back to the General Fund.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Transfers In	\$ -	\$ 2,649,208	\$ 4,541,499	\$ -
Expenditures				
Transfers Out	974,052	-	-	-
Net Deficit / (Surplus)	<u>\$ 974,052</u>	<u>\$ (2,649,208)</u>	<u>\$ (4,541,499)</u>	<u>\$ -</u>

City of Rock Springs, Wyoming
Proposed Budget For Capital Projects Fund

This fund is used for tracking the financial resources used to acquire or construct major capital assets.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Intergovernmental Revenue - Specific Purpose Tax	\$ 8,135,850	\$ 2,637,136	\$ 13,849,325	\$ -
Expenditures				
Capital Projects	7,612,467	1,149,049	12,356,829	-
Net Deficit / (Surplus)	\$ (523,383)	\$ (1,488,087)	\$ (1,492,496)	\$ -

City of Rock Springs, Wyoming
Proposed Budget For Sewer Fund

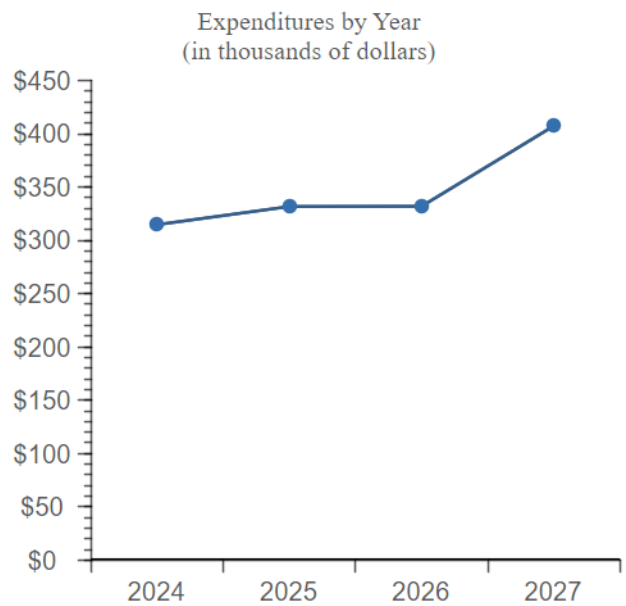
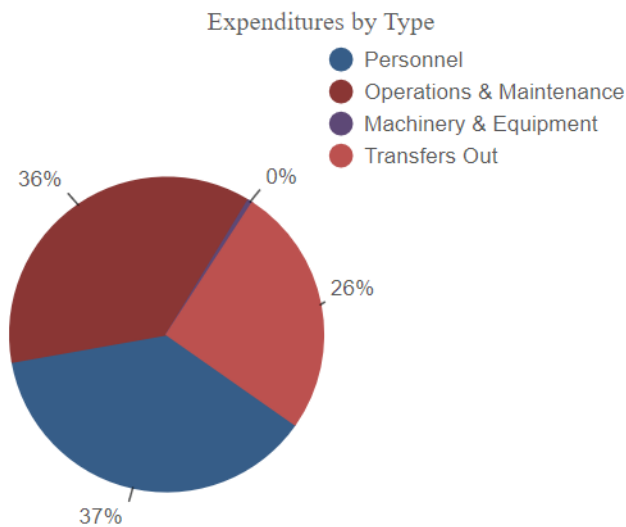
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Intergovernmental Revenue - Other	\$ 6,344,061	\$ 3,070,528	\$ 4,990,396	\$ 1,000
Charges for Services	5,557,035	5,606,717	6,094,650	6,361,000
Miscellaneous Revenues	753,890	342,728	405,294	236,000
Transfers In	4,045,074	-	-	-
Total Revenues	<u>16,700,060</u>	<u>9,019,973</u>	<u>11,490,340</u>	<u>6,598,000</u>
Expenditures				
Personnel	1,703,079	1,514,977	1,826,508	2,033,500
Operations & Maintenance	1,523,243	1,107,120	5,003,715	2,885,570
Machinery & Equipment	38,086	78,332	962,004	641,000
Capital Projects	7,902,005	10,655,808	15,248,024	125,000
Debt Service	765,706	681,258	705,618	705,618
Transfers Out	242,786	581,501	597,801	604,000
Total Expenditures	<u>12,174,905</u>	<u>14,618,996</u>	<u>24,343,670</u>	<u>6,994,688</u>
Net Deficit / (Surplus)	<u>\$ (4,525,155)</u>	<u>\$ 5,599,023</u>	<u>\$ 12,853,330</u>	<u>\$ 396,688</u>
Full Time Equivalents	<u>15.50</u>	<u>15.50</u>		<u>15.50</u>
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	Actual Proposed Budget
Expenditures				
Sewer/Water Administration	\$ 331,700	\$ 331,931	\$ 389,487	\$ 407,350
Wastewater Treatment Plant	11,843,205	14,287,065	23,954,183	6,587,338
Total Expenditures by Division	<u>\$ 12,174,905</u>	<u>\$ 14,618,996</u>	<u>\$ 24,343,670</u>	<u>\$ 6,994,688</u>

City of Rock Springs, Wyoming Proposed Budget For Sewer/Water Administration

This department bills water and wastewater services to residential and commercial customers in the Rock Springs area. Water/Sewer Administration services approximately 8,000 accounts each month. The department also produces and distributes the annual Consumer Confidence Report.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 123,351	\$ 111,452	\$ 131,830	\$ 152,700
Operations & Maintenance	115,563	138,445	159,323	148,650
Machinery & Equipment	-	533	533	2,000
Transfers Out	92,786	81,501	97,801	104,000
Total Expenditures	\$ 331,700	\$ 331,931	\$ 389,487	\$ 407,350
Full Time Equivalents	<u>1.50</u>	<u>1.50</u>		<u>1.50</u>

Authorized positions include one Accounting Supervisor, one Senior Accounting Technician, and one Accounting Technician. These positions are allocated 50% to Sewer Administration and 50% to Water Administration.



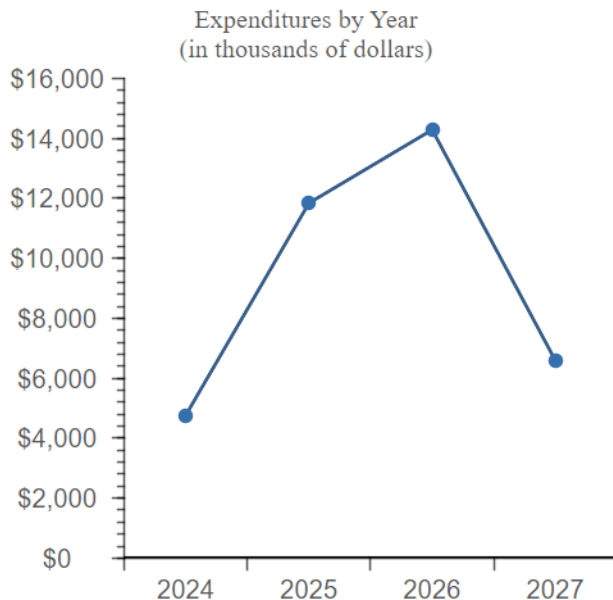
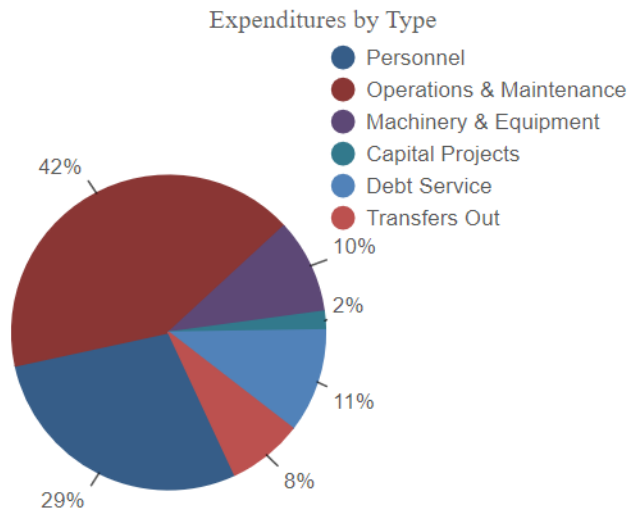
City of Rock Springs, Wyoming Proposed Budget For Wastewater Treatment Plant

This division is responsible for water collection & treatment, industrial pretreatment & permitting, reclamation of water, and repairs, maintenance & upgrades to the sewer system.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 1,579,728	\$ 1,403,525	\$ 1,694,678	\$ 1,880,800
Operations & Maintenance	1,407,680	968,675	4,844,392	2,736,920
Machinery & Equipment	38,086	77,799	961,471	639,000
Capital Projects	7,902,005	10,655,808	15,248,024	125,000
Debt Service	765,706	681,258	705,618	705,618
Transfers Out	150,000	500,000	500,000	500,000
Total Expenditures	\$ 11,843,205	\$ 14,287,065	\$ 23,954,183	\$ 6,587,338
Full Time Equivalents	<u>14.00</u>	<u>14.00</u>		<u>14.00</u>

Authorized positions include the Water Reclamation Facility Superintendent, one Pre-Treatment and Collections Supervisor, one Chief WRF Operator, one Senior WRF Mechanic, one WRF Mechanic I, one Laboratory Technician, three Wastewater Plant Operator I's, two Wastewater Plant Operator III's , two Collection System Worker I's, and one Collection System Worker II.

Included in the current year projected amounts for the operations & maintenance line item are Sewer Line Replacements - \$1,681,688 and Building Reserve - \$1,450,000; and for the capital projects line item is SLIB Odor Control - \$1,467,126; WRF Solar Drying Facility - \$10,811,100; and SPT Misc. Sewer Rehabilitation - \$2,839,797. As the proposed budget primarily shows 'new spending' for the upcoming fiscal year, carryover amounts from the prior years will be reflected in the final budget which will be approved after the current fiscal year end. Additionally amounts for the Sewer Line Replacements - \$500,000; and Building Reserve - \$300,000 are included in the same line items as discussed above for proposed budget.



City of Rock Springs, Wyoming
Proposed Budget For Sewer Depreciation Fund

This division is a depreciation reserve fund for the sewer fund.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Miscellaneous Revenues	\$ 426,980	\$ 265,424	\$ 333,874	\$ 150,000
Transfers In	150,000	500,000	500,000	500,000
Total Revenues	<u>576,980</u>	<u>765,424</u>	<u>833,874</u>	<u>650,000</u>
Expenditures				
Transfers Out	4,045,074	-	-	-
Net Deficit / (Surplus)	<u>\$ 3,468,094</u>	<u>\$ (765,424)</u>	<u>\$ (833,874)</u>	<u>\$ (650,000)</u>

City of Rock Springs, Wyoming
Proposed Budget For Water Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Intergovernmental Revenue - Other	\$ 56,948	\$ 522,106	\$ 3,997,665	\$ -
Charges for Services	8,498,653	8,091,385	8,863,567	8,867,000
Miscellaneous Revenues	885,949	783,149	869,106	366,000
Total Revenues	<u>9,441,550</u>	<u>9,396,640</u>	<u>13,730,338</u>	<u>9,233,000</u>
Expenditures				
Personnel	1,316,577	1,233,378	1,516,832	1,715,699
Operations & Maintenance	4,466,899	3,841,705	5,302,681	5,376,116
Machinery & Equipment	3,495	10,247	837,533	264,000
Capital Projects	413,618	1,133,310	18,851,279	1,535,000
Debt Service	294,557	72,326	224,522	224,522
Transfers Out	148,892	135,273	152,328	173,000
Total Expenditures	<u>6,644,038</u>	<u>6,426,239</u>	<u>26,885,175</u>	<u>9,288,337</u>
Net Deficit / (Surplus)	<u>\$ (2,797,512)</u>	<u>\$ (2,970,401)</u>	<u>\$ 13,154,837</u>	<u>\$ 55,337</u>
Full Time Equivalents	<u>11.50</u>	<u>11.50</u>		<u>11.50</u>

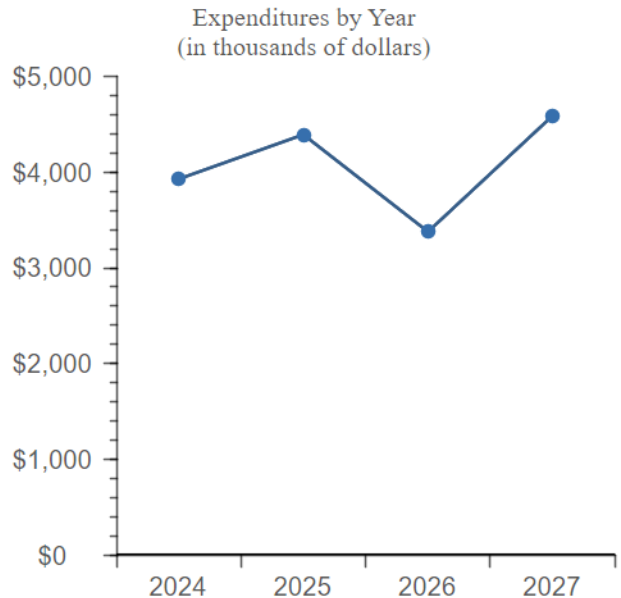
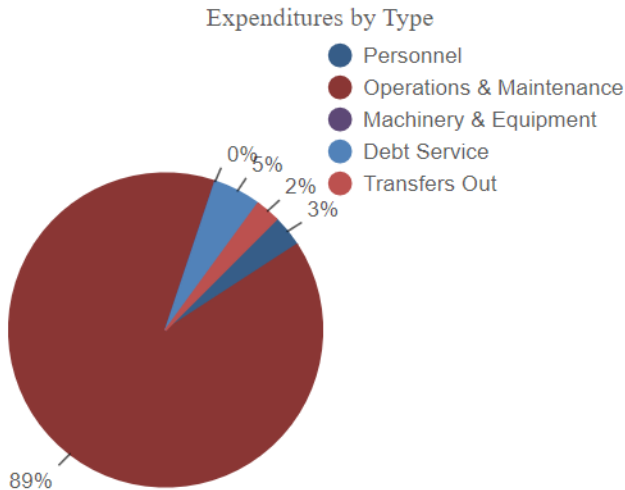
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	Actual Proposed Budget
Expenditures				
Sewer/Water Administration	\$ 4,391,299	\$ 3,377,238	\$ 4,475,186	\$ 4,588,937
Water Operations & Maintenance	2,252,739	3,049,001	22,409,989	4,699,400
Total Expenditures by Division	<u>\$ 6,644,038</u>	<u>\$ 6,426,239</u>	<u>\$ 26,885,175</u>	<u>\$ 9,288,337</u>

City of Rock Springs, Wyoming Proposed Budget For Sewer/Water Administration

This department bills water and wastewater services to residential and commercial customers in the Rock Springs area. Water/Sewer Administration services approximately 8,000 accounts each month. The department also produces and distributes the annual Consumer Confidence Report.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 123,351	\$ 111,452	\$ 131,830	\$ 152,700
Operations & Maintenance	3,874,499	3,107,654	4,015,973	4,096,715
Machinery & Equipment	-	533	533	2,000
Debt Service	294,557	72,326	224,522	224,522
Transfers Out	98,892	85,273	102,328	113,000
Total Expenditures	\$ 4,391,299	\$ 3,377,238	\$ 4,475,186	\$ 4,588,937
Full Time Equivalents	<u>1.50</u>	<u>1.50</u>		<u>1.50</u>

Authorized positions include one Accounting Supervisor, one Senior Accounting Technician, and one Accounting Technician. These positions are allocated 50% to Sewer Administration and 50% to Water Administration.



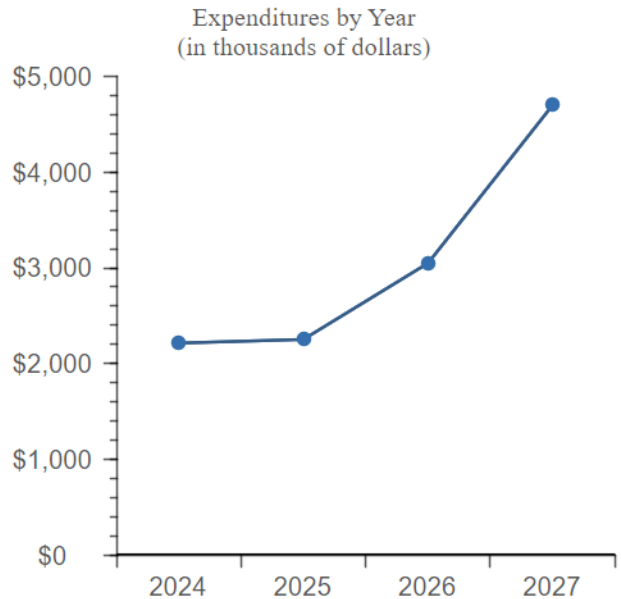
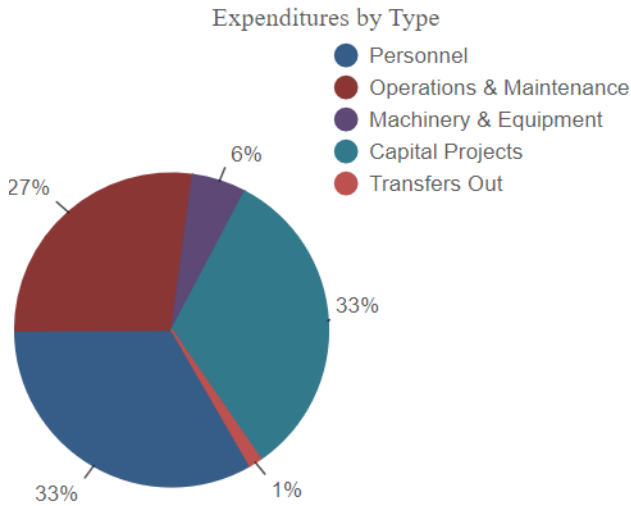
City of Rock Springs, Wyoming Proposed Budget For Water Operations & Maintenance

The City of Rock Springs water system has 8 storage tanks with a total capacity of 12,000,000 gallons. There are over 120 miles of water lines ranging from 4" to 30" in diameter. The Water Treatment plant is located in Green River, Wyoming. Water is pumped from Green River to Rock Springs through a 30" and a 20" main. There are 6,500 connections with an average daily use of 10,000,000 gallons in the summer and 3,000,000 gallons in the winter.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 1,193,226	\$ 1,121,926	\$ 1,385,002	\$ 1,563,000
Operations & Maintenance	592,400	734,051	1,286,708	1,279,400
Machinery & Equipment	3,495	9,714	837,000	262,000
Capital Projects	413,618	1,133,310	18,851,279	1,535,000
Transfers Out	50,000	50,000	50,000	60,000
Total Expenditures	<u>\$ 2,252,739</u>	<u>\$ 3,049,001</u>	<u>\$ 22,409,989</u>	<u>\$ 4,699,400</u>
 Full Time Equivalents	 <u>10.00</u>	 <u>10.00</u>		 <u>10.00</u>

Authorized positions include the Water Distribution Superintendent, one Water Crew Supervisor, two Water System Operator I's, four Water System Operator II's, and two Water System Operator III's.

Included in the current year projected amounts for the machinery & equipment line item is equipment reserves - \$650,000, water tank roof reserve - \$200,000, and water meter reserves - \$100,000. In the capital projects line item is water line upgrades/replacements - \$12,902,220; Interchange Road project - \$900,719; and SPT Misc. Water Rehabilitation - \$3,986,369. As the proposed budget primarily shows 'new spending' for the upcoming fiscal year, carryover amounts from the prior years will be reflected in the final budget which will be approved after the current fiscal year end.



City of Rock Springs, Wyoming
Proposed Budget For Water Depreciation Fund

This division is a Depreciation Reserve Fund for the Water Fund.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Miscellaneous Revenues	\$ 63,852	\$ 49,361	\$ 58,000	\$ 40,000
Transfers In	50,000	50,000	50,000	50,000
Total Revenues	<u>113,852</u>	<u>99,361</u>	<u>108,000</u>	<u>90,000</u>
Net Deficit / (Surplus)	<u>\$ (113,852)</u>	<u>\$ (99,361)</u>	<u>\$ (108,000)</u>	<u>\$ (90,000)</u>

City of Rock Springs, Wyoming
Proposed Budget For CAP Projects

The Capital Fund Program provides funding annually for the development, finance and modernization of public housing. Small agencies (under 250 public housing units) have full flexibility between the Capital Fund and the Operating Fund, and can undertake capital improvements with capital funds and/or operating funds. This allows for the prioritizing of the needs of the agency.

Revenues

Intergovernmental Revenue - Other	\$ 466,971	\$ 429,889	\$ 429,889	\$ 530,000
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Expenditures

Transfers Out	466,971	429,889	429,889	530,000
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Net Deficit / (Surplus)	\$ -	\$ -	\$ -	\$ -
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City of Rock Springs, Wyoming
Proposed Budget For Public Housing

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Intergovernmental Revenue - Other	\$ 446,272	\$ 289,804	\$ 401,157	\$ 430,000
Miscellaneous Revenues	434,919	361,345	410,157	845,550
Transfers In	466,971	429,889	429,889	530,000
Total Revenues	1,348,162	1,081,038	1,241,203	1,805,550
Expenditures				
Personnel	708,237	659,836	799,321	822,500
Operations & Maintenance	526,758	278,072	380,684	966,050
Machinery & Equipment	5,345	2,898	8,000	17,000
Total Expenditures	1,240,340	940,806	1,188,005	1,805,550
Net Deficit / (Surplus)	\$ (107,822)	\$ (140,232)	\$ (53,198)	\$ -

Full Time Equivalents	<u>6.30</u>	<u>7.00</u>		<u>6.65</u>
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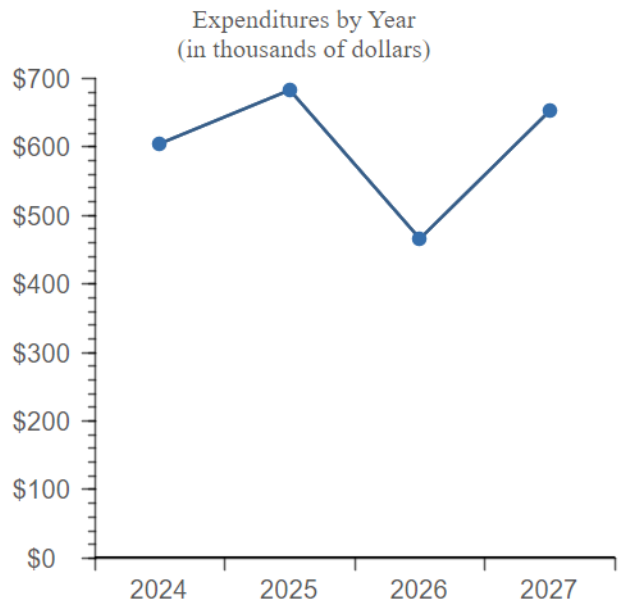
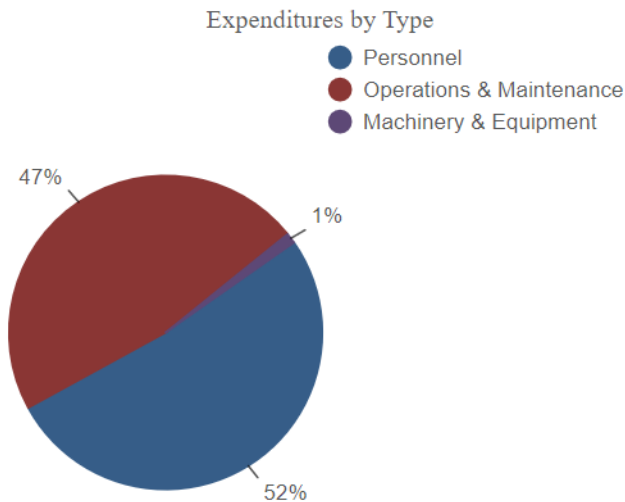
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	Actual Proposed Budget
Expenditures				
Public Housing Administration	\$ 683,047	\$ 466,035	\$ 587,136	\$ 653,050
Public Housing Maintenance	557,293	474,771	600,869	1,152,500
Total Expenditures by Division	\$ 1,240,340	\$ 940,806	\$ 1,188,005	\$ 1,805,550

City of Rock Springs, Wyoming Proposed Budget For Public Housing Administration

The Public Housing Program provides rental assistance for low income families. There are one hundred units of public housing available and are located in four areas of the city; Thompson Heights, Century Square, Gobel Grove, and Plaza Court. The units are comprised of 1, 2, 3, 4, and 5 bedroom apartments.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 303,594	\$ 282,752	\$ 341,152	\$ 338,000
Operations & Maintenance	375,655	181,397	242,984	308,050
Machinery & Equipment	3,798	1,886	3,000	7,000
Total Expenditures	\$ 683,047	\$ 466,035	\$ 587,136	\$ 653,050
Full Time Equivalents	<u>2.30</u>	<u>3.00</u>		<u>2.65</u>

Authorized positions include the Housing Community Resources Supervisor (which is allocated 90% to Public Housing and 10% to Section 8 Vouchers), one Senior Housing Specialist (which is allocated 75% to Public Housing and 25% to Section 8 Vouchers), and one Housing Specialist II.

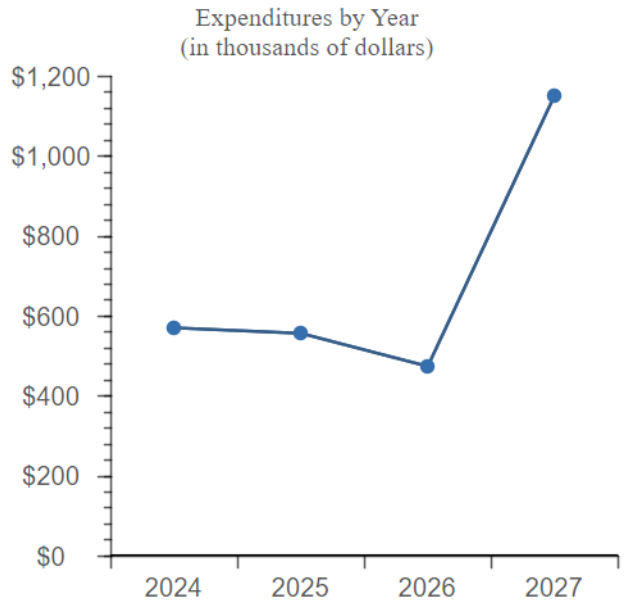
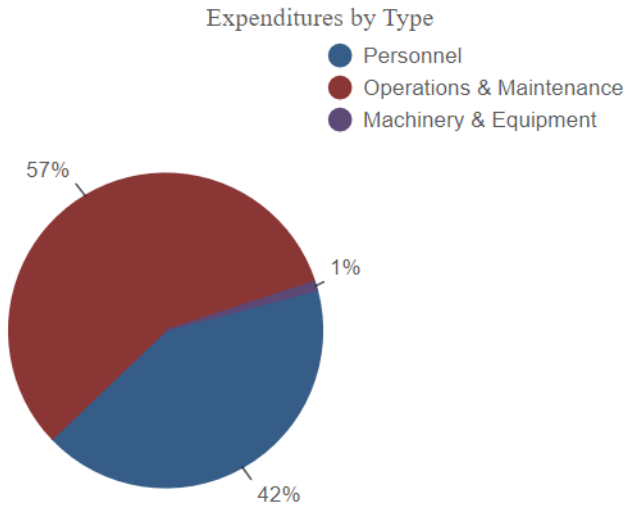


City of Rock Springs, Wyoming Proposed Budget For Public Housing Maintenance

The Public Housing Program provides rental assistance for low income families. There are one hundred units of public housing available and are located in four areas of the city; Thompson Heights, Century Square, Gobel Grove, and Plaza Court. The units are comprised of 1, 2, 3, 4, and 5 bedroom apartments.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 404,643	\$ 377,084	\$ 458,169	\$ 484,500
Operations & Maintenance	151,103	96,675	137,700	658,000
Machinery & Equipment	1,547	1,012	5,000	10,000
Total Expenditures	\$ 557,293	\$ 474,771	\$ 600,869	\$ 1,152,500
Full Time Equivalents	<u>4.00</u>	<u>4.00</u>		<u>4.00</u>

Authorized positions include one Housing Maintenance Supervisor, two Housing Maintenance Mechanic II's, and one Housing Maintenance Helper.



City of Rock Springs, Wyoming
Proposed Budget For Section 8 Vouchers Program

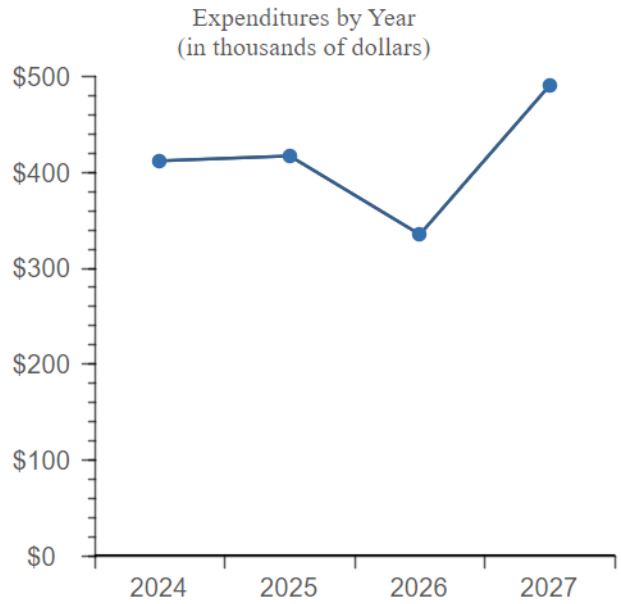
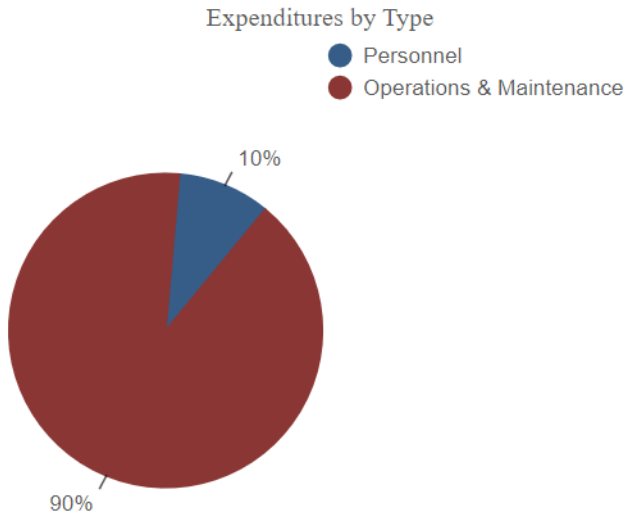
	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Intergovernmental Revenue - Other	\$ 427,419	\$ 376,490	\$ 457,827	\$ 486,000
Miscellaneous Revenues	293	300	300	5,000
Total Revenues	427,712	376,790	458,127	491,000
Expenditures				
Personnel	41,649	-	-	47,050
Operations & Maintenance	375,475	335,256	409,343	443,950
Total Expenditures	417,124	335,256	409,343	491,000
Net Deficit / (Surplus)	\$ (10,588)	\$ (41,534)	\$ (48,784)	\$ -
Full Time Equivalents	0.70	-		0.35

City of Rock Springs, Wyoming Proposed Budget For Section 8 Vouchers Program

The Section 8 Voucher Program provides assistance to low income families in the private rental market through the Housing Assistance Program. Rental voucher holders select a unit from the private rental market and rental assistance makes the market rate housing affordable. Program participants normally pay no more than 30% of monthly adjusted income toward rent.

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Expenditures				
Personnel	\$ 41,649	\$ -	\$ -	\$ 47,050
Operations & Maintenance	375,475	335,256	409,343	443,950
Total Expenditures	<u>\$ 417,124</u>	<u>\$ 335,256</u>	<u>\$ 409,343</u>	<u>\$ 491,000</u>
Full Time Equivalents	<u>0.70</u>	<u>-</u>		<u>0.35</u>

Authorized positions include the Housing Community Resources Supervisor (which is allocated 90% to Public Housing and 10% to Section 8 Vouchers), one Senior Housing Specialist (which is allocated 75% to Public Housing and 25% to Section 8 Vouchers), and one Housing Specialist II.



City of Rock Springs, Wyoming
Proposed Budget For Combined Improvement Districts Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Special Assessments	\$ -	\$ -	\$ -	\$ 50
Net Deficit / (Surplus)	\$ -	\$ -	\$ -	\$ (50)

City of Rock Springs, Wyoming
Proposed Budget For LID #109 Bond Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Special Assessments	\$ -	\$ -	\$ -	\$ 50
Net Deficit / (Surplus)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50)</u>

City of Rock Springs, Wyoming
Proposed Budget For LID #118 Bond Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Special Assessments	\$ -	\$ -	\$ -	\$ 50
Net Deficit / (Surplus)	\$ -	\$ -	\$ -	\$ (50)

City of Rock Springs, Wyoming
Proposed Budget For LID #119 Bond Fund

	2025 Actual	2026 Actual (YTD 4/30)	2026 Projected	2027 Proposed Budget
Revenues				
Special Assessments	\$ -	\$ -	\$ -	\$ 50
Net Deficit / (Surplus)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50)</u>

City of Rock Springs, Wyoming
Proposed FTE Consolidated Budget For City of Rock Springs, Wyoming

	2025 Actual	2026 Actual (YTD 4/30)	2027 Proposed Budget
GENERAL FUND			
General Government			
Mayor/Council	9.00	9.00	9.00
City Attorney	4.00	4.00	4.00
Finance/Administration	7.00	7.00	7.00
City Buildings	3.00	3.00	3.00
Municipal Court	3.03	3.03	3.03
Urban Renewal/Main Street	2.46	2.46	2.73
Information Technology	3.00	3.00	3.00
Total General Government Full Time Equivalents	31.49	31.49	31.76
Public Safety			
Police Department	58.87	58.81	54.81
Animal Control	5.46	5.46	5.46
Fire Department	36.00	36.00	39.00
Total Public Safety Full Time Equivalents	100.33	100.27	99.27
Engineering & Operations			
Administration/Engineering	3.00	3.00	3.00
Street Department	12.00	12.00	12.00
Cemetery	3.00	3.00	3.00
Total Engineering & Operations Full Time Equivalents	18.00	18.00	18.00
Parks & Recreation			
Parks	7.40	7.40	6.00
Wataha Recreation Complex	8.70	8.70	8.70
Civic Center	21.28	19.89	17.47
Family Recreation Center	31.26	32.62	34.02
Total Parks & Recreation Full Time Equivalents	68.64	68.61	66.19
Public Services			
Public Services Administration/Planning	3.00	3.00	3.00
Building Inspections	3.00	3.00	3.00
Vehicle Maintenance	5.00	5.00	5.00
Total Public Services Full Time Equivalents	11.00	11.00	11.00
Rock Spring Historical Museum			
RS Historical Museum	3.10	3.10	3.10
Total General Fund Full Time Equivalents	232.56	232.47	229.32
WASTEWATER FUND			
Sewer/Water Administration	1.50	1.50	1.50
Wastewater Treatment Plant	14.00	14.00	14.00
Total Wastewater Fund Full Time Equivalents	15.50	15.50	15.50
WATER FUND			
Sewer/Water Administration	1.50	1.50	1.50
Water Operations & Maintenance	10.00	10.00	10.00
Total Water Fund Full Time Equivalents	11.50	11.50	11.50

City of Rock Springs, Wyoming
Proposed FTE Consolidated Budget For City of Rock Springs, Wyoming

	2025 Actual	2026 Actual (YTD 4/30)	2027 Proposed Budget
HOUSING AUTHORITY			
Public Housing			
Public Housing Administration	2.30	3.00	2.65
Public Housing Maintenance	4.00	4.00	4.00
Total Public Housing Full Time Equivalents	<u>6.30</u>	<u>7.00</u>	<u>6.65</u>
Section 8 Vouchers Program			
Section 8 Vouchers Program	0.70	-	0.35
Total Housing Authority Full Time Equivalents	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total City of Rock Springs Full Time Equivalents	<u><u>266.56</u></u>	<u><u>266.47</u></u>	<u><u>263.32</u></u>

Supplementary Information – Detailed Budget Spreadsheets

General Fund Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-00-0000-311100	General Property	2,180,157.67	1,318,352.52	1,854,762.32	1,900,000.00
110-00-0000-311110	County Automobile Fees	736,124.34	757,459.77	757,459.77	700,000.00
110-00-0000-311120	County Veterans Exemption	17,990.29	30,798.16	30,798.16	15,000.00
110-00-0000-318100	Severance Taxes	820,529.68	612,360.99	816,481.32	800,000.00
110-00-0000-318200	Franchise Taxes	799,966.66	695,185.83	800,000.00	700,000.00
110-00-0000-321100	Liquor Licenses	112,700.00	112,200.00	120,000.00	80,000.00
110-00-0000-321110	Malt Beverage/Catering Permits	6,650.00	6,000.00	7,000.00	5,000.00
110-00-0000-321610	Occupational	67,465.00	59,445.00	63,000.00	65,000.00
110-00-0000-321620	Contractor Licenses	45,050.00	42,650.00	50,000.00	40,000.00
110-00-0000-321630	Sexually Oriented Bsn Lic	18,600.00	16,000.00	17,000.00	1,000.00
110-00-0000-321710	Bingo/Pull Tab Licenses	-	-	-	-
110-00-0000-322100	Building Permits	462,944.00	515,310.00	550,000.00	400,000.00
110-00-0000-322600	Animal Licenses	11,720.00	8,777.00	10,000.00	10,000.00
110-00-0000-331120	TSA/Airport Security	3,080.00	-	-	-
110-00-0000-331121	Airport Security - Nongrant	84,082.47	78,199.73	94,744.80	90,000.00
110-00-0000-331140	Bureau Of Justice Grant	-	-	-	-
110-00-0000-331150	BVP Program	8,401.27	5,457.03	7,642.81	-
110-00-0000-331155	JAG Grant	2,140.00	9,838.68	10,813.00	-
110-00-0000-331160	COPS Grant	23,626.34	-	-	-
110-00-0000-331180	Coronavirus Relief Grant	-	-	-	-
110-00-0000-334100	DCI Grants	61,768.94	101,267.41	102,551.00	-
110-00-0000-334110	AML Funds	-	-	-	-
110-00-0000-334120	Homeland Security	226,450.28	94,029.53	686,509.60	-
110-00-0000-334140	Urban/Community Forestry	54,367.34	-	-	-
110-00-0000-334150	Wyoming Outdoor Recreation Grants	-	-	743,849.00	-
110-00-0000-334225	Transportation Alternatives Program Grant	-	-	694,830.00	-
110-00-0000-334250	WYDOT Miscellaneous Grant Payments	-	-	-	-
110-00-0000-334255	Highway Safety Grants - SS4A	-	263,001.21	320,000.00	-
110-00-0000-334260	Highway Safety Grants - Police	20,823.98	15,438.48	54,269.00	-
110-00-0000-334265	Alcohol/Tobacco Grants	8,412.61	6,970.00	13,600.00	-
110-00-0000-334310	Wyoming Business Council	-	-	-	-
110-00-0000-334315	Community Facilities Grant	-	-	-	-
110-00-0000-334320	Business Ready Community	-	-	-	-
110-00-0000-334322	Community Readiness Grant	-	-	-	-
110-00-0000-334420	SLIB Grant	-	-	-	-
110-00-0000-334500	State Other Grants	-	-	-	-
110-00-0000-334510	CLG Grant	-	15,000.00	15,000.00	-
110-00-0000-335010	Mineral Royalties	917,475.38	682,850.60	905,435.59	900,000.00
110-00-0000-335310	4% Sales Tax	9,281,022.59	8,434,916.34	9,806,159.63	7,943,005.00
110-00-0000-335315	1% Sales Tax	3,365,536.74	2,972,786.89	3,456,065.43	2,805,048.00
110-00-0000-335320	4% Use Tax	2,383,958.36	2,064,458.05	2,400,071.84	1,693,870.00
110-00-0000-335321	1% Use Tax	1,462,084.69	1,256,291.00	1,460,523.09	1,157,920.00
110-00-0000-335322	OOS Sales Tax - Local	4,391,483.47	4,062,957.70	4,723,462.59	3,818,438.00
110-00-0000-335323	OOS Use Tax - Local	487,943.00	431,670.26	501,845.82	228,476.00
110-00-0000-335325	Capital Facilities Tax Reimbursement - 6th Cent	-	-	-	-
110-00-0000-335350	Supplemental Local Government Funding	2,105,724.22	2,082,998.08	2,082,998.08	2,312,177.00
110-00-0000-335360	Impact Assistance Tax	87,616.32	-	-	-
110-00-0000-335410	Wholesale Gas Tax	691,748.28	581,014.17	683,000.00	700,000.00
110-00-0000-335415	Special Fuels Tax	253,009.20	222,821.45	260,000.00	220,000.00
110-00-0000-335420	Refund Of Special Fuels Tax	6,263.59	5,258.49	6,341.79	5,000.00
110-00-0000-335610	Cigarette Taxes	89,904.20	68,788.95	81,000.00	80,000.00
110-00-0000-335650	Historical Horse Racing	1,138,271.36	1,206,545.89	1,206,545.89	1,000,000.00
110-00-0000-335655	Lottery	193,065.98	207,622.74	207,622.74	175,000.00
110-00-0000-335660	Skilled Games	71,902.55	65,736.97	65,736.97	60,000.00
110-00-0000-337010	Animal Control Agreement	13,199.42	15,776.54	18,000.00	12,000.00
110-00-0000-337015	Senior Citizens	66,690.29	88,844.04	88,844.04	72,800.00
110-00-0000-337100	Weed And Pest	221,336.51	227,587.59	265,000.00	200,000.00
110-00-0000-337170	Transfer from Specific Purpose Tax Escrow Account	-	-	-	-
110-00-0000-337200	Joint Travel & Tourism Board	-	6,000.00	6,000.00	-
110-00-0000-340010	Misc Cemetery Fees	25,190.00	22,840.00	26,000.00	20,000.00
110-00-0000-340015	Advertising Fees	1,575.00	700.00	700.00	500.00
110-00-0000-340020	Late Charges General	-	-	-	-
110-00-0000-342100	Special Police Services	107,918.82	157,911.75	180,000.00	100,000.00
110-00-0000-342200	Animal Microchip Fees	940.00	520.00	600.00	-
110-00-0000-347100	Golf Course Receipts	1,102,612.12	818,132.10	1,200,000.00	1,000,000.00
110-00-0000-347150	Recreation Fees	-	-	-	-
110-00-0000-347200	Civic Center Receipts	193,918.19	146,763.99	175,000.00	175,000.00

General Fund Revenues

110-00-0000-347250	Indoor Rec Receipts	477,878.53	406,296.94	470,000.00	450,000.00
110-00-0000-351100	Municipal Court Fines	288,874.86	237,952.63	280,000.00	250,000.00
110-00-0000-351150	Animal Fines	28,188.34	21,294.00	24,000.00	20,000.00
110-00-0000-351200	Restitution	6,153.14	4,958.78	5,500.00	3,000.00
110-00-0000-360010	Animal Adoptions	35,827.20	29,581.00	33,000.00	20,000.00
110-00-0000-360020	Sale Of Cemetery Lots	30,662.50	35,750.00	45,000.00	30,000.00
110-00-0000-360030	Maps & Copies	10,571.55	7,142.00	9,000.00	8,000.00
110-00-0000-360035	Material Or Supplies	-	-	-	-
110-00-0000-360040	Field Usage Fees	12,355.00	17,346.50	20,000.00	18,000.00
110-00-0000-360041	Golf Course Pro Shop	193,720.56	123,439.83	170,000.00	165,000.00
110-00-0000-360042	Rec Center Retail	47,656.83	31,182.85	40,000.00	40,000.00
110-00-0000-360043	Sale Of Property	47,687.92	12.60	13,600.00	-
110-00-0000-360044	City Hall Retail	-	-	-	-
110-00-0000-360045	Museum Retail	9,476.33	8,344.76	9,000.00	8,000.00
110-00-0000-360046	Civic Center Retail	553.07	207.68	500.00	500.00
110-00-0000-360099	Recycling Rentals	-	-	-	-
110-00-0000-361100	Interest On Investments	1,757,828.22	1,171,086.15	1,350,000.00	900,000.00
110-00-0000-361200	Adj To Market Value	184,281.14	(4,377.87)	-	-
110-00-0000-361250	Gain On Sale Of Investmtns	-	-	-	-
110-00-0000-363020	Building Rental	94,775.99	92,245.39	104,006.79	100,000.00
110-00-0000-363025	Theater Rental	13,277.39	5,811.25	6,000.00	5,000.00
110-00-0000-363030	Concessions	2,246.13	1,456.94	2,000.00	2,000.00
110-00-0000-363035	Park/Wataha Pavilion Rental	-	-	-	-
110-00-0000-363040	FRC Rental	41,809.82	53,422.85	70,000.00	70,000.00
110-00-0000-365010	Contributions & Donations	700.00	150.00	150.00	-
110-00-0000-365015	RS Historical Museum	9,176.58	9,742.81	11,000.00	-
110-00-0000-365021	Animal Control Donations	33,997.55	40,280.83	44,000.00	-
110-00-0000-365022	Parks Donations	-	165.00	165.00	-
110-00-0000-365023	Golf Donations	-	-	-	-
110-00-0000-365024	Civic Center Donations	-	-	-	-
110-00-0000-365025	Safety Seat Program	-	140.00	200.00	-
110-00-0000-365026	Family Rec Center Donations	-	-	-	-
110-00-0000-365100	WYO Community Found Grant	-	69,529.00	69,529.00	-
110-00-0000-366010	Prop & Liab Insurance	26,982.60	83,051.31	86,000.00	-
110-00-0000-366020	Reimbursement For BC/BS	57,426.00	77,394.08	93,102.18	70,000.00
110-00-0000-366025	Employee Share	214,740.19	168,653.24	200,568.38	200,000.00
110-00-0000-366110	Worker's Comp Reimbursement	11,189.77	28,493.95	30,000.00	-
110-00-0000-366200	Miscellaneous Reimbursements	69,334.84	43,376.48	60,000.00	1,000.00
110-00-0000-366220	Refunds For Overpayments	5,501.18	1,371.26	1,600.00	-
110-00-0000-366240	Private Match	-	-	-	-
110-00-0000-366250	Wyoming Main Street TAF	-	-	-	-
110-00-0000-366270	Fire Assistance Reimbursement	32,060.48	8,138.64	42,000.00	-
110-00-0000-366315	STAR Transit Reimbursement	11,930.87	18,033.54	24,000.00	10,000.00
110-00-0000-368000	Sundry Revenues	21,362.55	59,102.89	60,000.00	10,000.00
110-00-0000-368010	Cash Over/Short	69.00	-	-	-
110-00-0000-368015	Insufficient Check Charge	115.00	180.00	200.00	-
110-00-0000-368020	URA Main Street Revenues	3,987.42	5,908.63	6,000.00	-
110-00-0000-368025	Abandoned Building Fees	-	-	-	-
110-00-0000-368100	Opioid Settlement	114,516.88	40,249.57	48,447.84	-
110-00-0000-368210	Airport Lease	61,520.94	61,520.94	61,520.94	61,521.00
110-00-0000-391015	Equipment Purchases	-	-	-	-
110-00-0000-391020	Transfer from Capital Reserves	974,051.95	-	-	-
110-00-0000-391030	From Sewer Fund	92,785.92	81,501.10	99,000.00	99,000.00
110-00-0000-391050	From Water Fund	98,891.52	85,273.10	106,000.00	106,000.00
110-00-0000-391055	6th Cent Transfer from Water Fund	-	-	-	-
110-00-0000-391100	Audit Expenses	-	-	-	-
Total		\$ 39,557,606.91	\$ 33,720,945.58	\$ 41,322,354.40	\$ 32,132,255.00

1101 - Mayor and City Council Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1101-401011	Regular	121,593.81	102,238.50	122,238.50	122,000.00
110-11-1101-402010	Group Life Insurance	665.08	519.18	628.20	800.00
110-11-1101-402011	Health Insurance	-	-	-	-
110-11-1101-402020	Social Security	8,059.89	6,882.19	8,162.60	8,100.00
110-11-1101-402021	Medicare	1,884.94	1,609.61	1,909.09	2,000.00
110-11-1101-402030	Pension	22,221.83	18,617.86	22,341.86	23,500.00
110-11-1101-402050	Unemployment Compensation	-	-	-	-
110-11-1101-402060	Workers Compensation	-	-	-	-
110-11-1101-402080	Compensated Absences	-	-	-	-
110-11-1101-402085	Council Benefit Cash Out	5,462.14	5,253.02	6,000.00	4,500.00
110-11-1101-403210	Education & Seminars	2,007.84	863.59	1,500.00	2,500.00
110-11-1101-403220	Books, Subscriptions & Members	-	169.07	200.00	250.00
110-11-1101-403303	Regional Watershed Legal	300.00	225.00	300.00	1,000.00
110-11-1101-403310	Consulting & Technical	-	20,750.00	20,750.00	-
110-11-1101-405302	Cell Phones	1,927.93	1,780.41	2,200.00	2,500.00
110-11-1101-405410	Economic Development & Promotion	24,238.39	14,476.72	15,000.00	30,000.00
110-11-1101-405416	Arts Committee/Visual Improvment Projects	-	-	-	10,000.00
110-11-1101-405500	Printing & Binding	-	47.50	50.00	-
110-11-1101-405801	Travel Expense	2,932.71	4,131.48	5,000.00	10,000.00
110-11-1101-406001	Office Supplies	152.12	71.94	150.00	500.00
110-11-1101-406101	Postage/Freight	26.36	10.37	50.00	400.00
110-11-1101-406120	Facility & Equipment Maintenance Supplies	-	70.95	70.95	-
110-11-1101-406130	Specialized Dept Supplies	4,446.82	73.67	73.67	500.00
	Total	\$ 195,919.86	\$ 177,791.06	\$ 206,624.87	\$ 218,550.00

1102 - City Attorney Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1102-401011	Regular	473,630.44	417,385.82	508,625.51	512,000.00
110-11-1102-402010	Group Life Insurance	339.96	265.74	313.16	400.00
110-11-1102-402011	Health Insurance	58,117.80	58,853.17	70,748.87	82,000.00
110-11-1102-402020	Social Security	28,225.19	25,721.94	31,758.87	33,000.00
110-11-1102-402021	Medicare	6,601.05	6,015.66	7,427.53	8,000.00
110-11-1102-402030	Pension	88,003.43	77,531.91	94,389.92	100,000.00
110-11-1102-402050	Unemployment Compensation	-	-	-	-
110-11-1102-402060	Workers Compensation	10,607.51	9,053.13	10,972.76	12,000.00
110-11-1102-402080	Compensated Absences	-	-	-	5,000.00
110-11-1102-403210	Education & Seminars	900.00	1,050.00	2,500.00	2,500.00
110-11-1102-403220	Books, Subscriptions & Members	51,585.89	42,329.74	55,000.00	55,000.00
110-11-1102-403301	Litigation & Consultation	389.50	295.00	1,000.00	1,000.00
110-11-1102-404301	Maintenance Contracts	1,725.00	1,325.00	2,000.00	2,000.00
110-11-1102-405301	Telephone	154.19	147.67	500.00	500.00
110-11-1102-405801	Travel Expense	-	-	500.00	500.00
110-11-1102-406001	Office Supplies	834.67	609.95	2,000.00	2,000.00
110-11-1102-406101	Postage/Freight	754.19	412.54	1,000.00	1,000.00
110-11-1102-407401	New Equipment Purchases	-	-	-	-
110-11-1102-407410	Replacement Equipment	-	-	-	-
Total		\$ 721,868.82	\$ 640,997.27	\$ 788,736.62	\$ 816,900.00

1103 - Finance and Administration Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1103-401011	Regular	579,702.22	519,034.94	624,899.73	650,000.00
110-11-1103-401012	Overtime	-	-	-	-
110-11-1103-402010	Group Life Insurance	598.63	497.62	598.62	650.00
110-11-1103-402011	Health Insurance	110,840.98	99,948.66	121,091.64	141,000.00
110-11-1103-402020	Social Security	35,254.83	30,588.25	36,895.30	43,000.00
110-11-1103-402021	Medicare	8,245.08	7,153.73	8,628.73	10,000.00
110-11-1103-402030	Pension	108,631.50	96,318.42	115,800.41	126,000.00
110-11-1103-402050	Unemployment Compensation	-	-	-	-
110-11-1103-402060	Workers Compensation	7,586.12	6,505.18	7,866.32	11,000.00
110-11-1103-402080	Compensated Absences	19,153.11	13,778.03	20,000.00	35,000.00
110-11-1103-403120	Collection and Payment Processing Costs	7,285.91	6,521.20	7,500.00	8,000.00
110-11-1103-403210	Education & Seminars	1,494.40	2,132.50	4,000.00	9,000.00
110-11-1103-403220	Books, Subscriptions & Members	1,870.69	1,018.00	2,000.00	2,750.00
110-11-1103-403310	Consulting & Technical	122,132.35	81,420.43	146,322.65	105,000.00
110-11-1103-403322	Audit Expense	67,000.00	77,500.00	77,500.00	79,700.00
110-11-1103-404301	Maintenance Contracts	2,550.49	2,946.95	4,000.00	6,000.00
110-11-1103-405301	Telephone	208.53	147.69	176.88	250.00
110-11-1103-405500	Printing & Binding	2,851.18	965.93	2,000.00	5,000.00
110-11-1103-405801	Travel Expense	-	212.68	1,000.00	2,000.00
110-11-1103-406001	Office Supplies	2,512.52	1,437.35	2,000.00	6,000.00
110-11-1103-406101	Postage/Freight	4,442.76	4,548.81	5,500.00	9,000.00
110-11-1103-406120	Facility & Equipment Maintenance Supplies	111.00	-	-	-
110-11-1103-406130	Specialized Dept Supplies	3,529.37	550.70	2,000.00	7,500.00
110-11-1103-406506	Interest On Deposits	-	-	-	-
110-11-1103-407401	New Equipment Purchases	-	-	-	-
110-11-1103-407410	Replacement Equipment	-	-	-	1,500.00
Total		\$ 1,086,001.67	\$ 953,227.07	\$ 1,189,780.28	\$ 1,258,350.00

1104 - City Buildings Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1104-401011	Regular	221,804.53	199,528.95	242,740.42	245,000.00
110-11-1104-401012	Overtime	-	-	-	4,000.00
110-11-1104-402010	Group Life Insurance	225.36	184.11	221.67	300.00
110-11-1104-402011	Health Insurance	63,482.66	51,080.68	61,269.00	66,000.00
110-11-1104-402020	Social Security	13,017.01	11,759.03	14,330.06	16,000.00
110-11-1104-402021	Medicare	3,044.30	2,750.12	3,351.39	4,000.00
110-11-1104-402030	Pension	41,160.58	37,174.85	45,236.79	49,000.00
110-11-1104-402050	Unemployment Compensation	-	-	-	-
110-11-1104-402060	Workers Compensation	5,651.47	5,000.27	6,117.94	7,000.00
110-11-1104-402080	Compensated Absences	-	-	-	1,000.00
110-11-1104-403210	Education & Seminars	-	-	-	1,000.00
110-11-1104-404111	Water	11,228.62	6,751.92	8,600.00	19,000.00
110-11-1104-404112	Sewer	11,448.28	12,875.22	17,500.00	21,500.00
110-11-1104-404301	Maintenance Contracts	2,446.00	1,906.00	7,000.00	7,000.00
110-11-1104-404310	Building & Grounds Maintenance	35,547.64	20,569.67	33,795.06	71,500.00
110-11-1104-404312	1st Security Bank Building Maintenance	-	-	-	5,000.00
110-11-1104-404504	Remodeling	11,831.51	-	-	20,000.00
110-11-1104-404600	Laundry Service/Uniforms	3,992.00	2,234.60	5,000.00	5,000.00
110-11-1104-405301	Telephone	308.26	295.38	1,000.00	1,000.00
110-11-1104-405302	Cell Phones	962.62	676.78	1,200.00	1,200.00
110-11-1104-406001	Office Supplies	-	69.00	100.00	100.00
110-11-1104-406120	Facility & Equipment Maintenance Supplies	14,986.22	16,047.56	25,000.00	42,500.00
110-11-1104-406130	Specialized Dept Supplies	9,931.11	6,204.32	10,000.00	17,000.00
110-11-1104-406201	Natural Gas	21,347.93	14,513.97	19,000.00	35,000.00
110-11-1104-406202	Electricity	48,081.81	43,917.17	56,500.00	62,500.00
110-11-1104-407202	Building Improvements	13,070.23	25,800.00	32,400.00	27,000.00
110-11-1104-407401	New Equipment Purchases	-	-	-	-
110-11-1104-407410	Replacement Equipment	887.60	-	-	2,500.00
110-11-1104-407420	Vehicle Purchases	-	-	-	-
110-11-1104-407421	Vehicle Leases	-	-	-	-
110-11-1104-507602	ADA Compliance	-	-	-	5,000.00
110-11-1104-507603	HVAC/Roof - Reserve	-	-	-	-
	Total	\$ 534,455.74	\$ 459,339.60	\$ 590,362.33	\$ 736,100.00

1105 - Municipal Court Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1105-401011	Regular	290,188.33	249,698.13	300,856.71	318,000.00
110-11-1105-401012	Overtime	-	-	-	-
110-11-1105-401014	Part Time	-	-	-	-
110-11-1105-402010	Group Life Insurance	232.82	189.72	229.14	300.00
110-11-1105-402011	Health Insurance	24,474.48	25,691.72	31,126.50	36,000.00
110-11-1105-402020	Social Security	18,729.11	15,146.91	18,268.96	21,000.00
110-11-1105-402021	Medicare	4,380.19	3,542.45	4,272.60	5,000.00
110-11-1105-402030	Pension	53,373.83	45,972.46	55,400.17	62,000.00
110-11-1105-402050	Unemployment Compensation	-	-	-	-
110-11-1105-402060	Workers Compensation	4,379.88	3,741.41	4,512.13	9,000.00
110-11-1105-402080	Compensated Absences	18,849.42	-	-	5,000.00
110-11-1105-403210	Education & Seminars	150.00	150.00	2,000.00	2,000.00
110-11-1105-403220	Books, Subscriptions & Members	3,309.86	770.00	2,000.00	2,000.00
110-11-1105-403302	Appointed Legal Fees	15,914.00	14,397.00	18,500.00	20,000.00
110-11-1105-403304	Jury Fees	-	-	1,000.00	1,000.00
110-11-1105-403310	Consulting & Technical	612.50	472.50	700.00	700.00
110-11-1105-404301	Maintenance Contracts	1,510.64	832.11	2,000.00	2,000.00
110-11-1105-405301	Telephone	-	-	-	-
110-11-1105-405302	Cell Phones	439.48	180.18	500.00	500.00
110-11-1105-405801	Travel Expense	316.97	2,109.85	2,500.00	2,500.00
110-11-1105-406001	Office Supplies	1,890.85	691.69	2,500.00	2,500.00
110-11-1105-406101	Postage/Freight	1,438.59	908.05	1,200.00	1,200.00
110-11-1105-406120	Facility & Equipment Maintenance Supplies	-	-	100.00	100.00
110-11-1105-406130	Specialized Dept Supplies	-	-	-	100.00
110-11-1105-406203	Gas, Oil & Lube	-	-	-	-
110-11-1105-407401	New Equipment Purchases	-	-	-	-
Total		\$ 440,190.95	\$ 364,494.18	\$ 447,666.21	\$ 490,900.00

1106 - Urban Renewal and Main Street Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1106-401011	Regular	177,629.58	164,261.11	197,345.61	220,000.00
110-11-1106-401012	Overtime	-	115.97	164.86	-
110-11-1106-402010	Group Life Insurance	88.68	68.98	81.30	100.00
110-11-1106-402011	Health Insurance	24,394.56	21,141.96	25,614.30	66,000.00
110-11-1106-402020	Social Security	10,882.50	10,083.14	12,133.84	13,000.00
110-11-1106-402021	Medicare	2,545.09	2,358.18	2,837.77	3,000.00
110-11-1106-402030	Pension	20,566.80	17,853.80	21,515.13	23,500.00
110-11-1106-402050	Unemployment Compensation	-	-	-	-
110-11-1106-402060	Workers Compensation	4,756.71	4,244.66	5,107.96	6,000.00
110-11-1106-402080	Compensated Absences	-	-	-	1,000.00
110-11-1106-403210	Education & Seminars	820.00	1,017.99	4,000.00	4,000.00
110-11-1106-403220	Books, Subscriptions & Members	838.00	844.00	1,500.00	1,500.00
110-11-1106-403310	Consulting & Technical	6,584.50	2,406.00	4,000.00	4,000.00
110-11-1106-404111	Water	2,430.53	1,925.87	2,500.00	2,500.00
110-11-1106-404112	Sewer	495.54	424.62	600.00	700.00
110-11-1106-404301	Maintenance Contracts	2,243.94	1,939.68	3,000.00	3,000.00
110-11-1106-404310	Building & Grounds Maintenance	14,340.92	6,995.80	15,000.00	15,000.00
110-11-1106-405301	Telephone	462.48	443.13	1,000.00	1,000.00
110-11-1106-405402	Legal/Promotional	15,821.40	15,784.19	18,000.00	10,000.00
110-11-1106-405411	Downtown Enhancements	-	-	-	10,000.00
110-11-1106-405500	Printing & Binding	1,103.56	897.52	1,000.00	1,000.00
110-11-1106-405801	Travel Expense	2,594.78	1,483.98	3,000.00	5,000.00
110-11-1106-406001	Office Supplies	2,403.73	2,620.24	2,620.24	2,500.00
110-11-1106-406101	Postage/Freight	107.20	151.22	500.00	500.00
110-11-1106-406120	Facility & Equipment Maintenance Supplies	5,619.84	47,450.16	47,450.16	10,000.00
110-11-1106-406130	Specialized Dept Supplies	11,217.63	6,995.55	12,000.00	12,000.00
110-11-1106-406140	Theater Supplies	13,286.63	10,301.33	10,301.33	12,500.00
110-11-1106-406141	Theater Events	18,701.40	20,920.00	20,920.00	20,000.00
110-11-1106-406144	Downtown Events	10,998.98	6,070.84	10,000.00	-
110-11-1106-406201	Natural Gas	10,907.58	7,543.39	1,000.00	20,000.00
110-11-1106-406202	Electricity	23,268.60	16,407.74	21,000.00	18,000.00
110-11-1106-407401	New Equipment Purchases	-	-	-	-
110-11-1106-508003	Downtown Enhancements	28,935.00	850.00	17,276.60	-
Total		\$ 414,046.16	\$ 373,601.05	\$ 461,469.10	\$ 485,800.00

1107 - Information Technology Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-11-1107-401011	Regular	262,544.63	235,592.16	284,016.86	295,000.00
110-11-1107-401012	Overtime	-	-	-	1,000.00
110-11-1107-402010	Group Life Insurance	251.28	199.56	236.52	300.00
110-11-1107-402011	Health Insurance	48,789.00	36,364.00	44,056.38	50,000.00
110-11-1107-402020	Social Security	15,684.23	14,061.69	16,966.64	19,000.00
110-11-1107-402021	Medicare	3,668.08	3,288.63	3,968.02	5,000.00
110-11-1107-402030	Pension	48,761.84	43,727.59	52,645.70	57,000.00
110-11-1107-402050	Unemployment Compensation	-	-	-	-
110-11-1107-402060	Workers Compensation	6,855.51	5,919.50	7,142.39	8,000.00
110-11-1107-402080	Compensated Absences	84.50	-	-	1,000.00
110-11-1107-403210	Education & Seminars	-	998.00	998.00	2,000.00
110-11-1107-403220	Books, Subscriptions & Members	-	1,995.00	1,995.00	2,000.00
110-11-1107-403310	Consulting & Technical	-	-	-	-
110-11-1107-404301	Maintenance Contracts	601,440.52	611,870.34	665,200.00	719,100.00
110-11-1107-404310	Building & Grounds Maintenance	86,703.93	1,223.20	1,223.20	5,000.00
110-11-1107-405301	Telephone	-	-	-	-
110-11-1107-405303	Internet Service	20,400.00	20,400.00	20,400.00	24,000.00
110-11-1107-405801	Travel Expense	-	1,062.43	1,062.43	2,000.00
110-11-1107-406001	Office Supplies	-	160.99	160.99	500.00
110-11-1107-406101	Postage/Freight	-	-	-	500.00
110-11-1107-406130	Specialized Dept Supplies	-	-	-	-
110-11-1107-407401	New Equipment Purchases	-	-	-	-
110-11-1107-407410	Replacement Equipment	-	-	-	-
110-11-1107-407415	Computer Equipment	279,398.48	126,974.16	174,746.02	96,000.00
	Total	\$ 1,374,582.00	\$ 1,103,837.25	\$ 1,274,818.14	\$ 1,287,400.00

1201 - Police Department Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-12-1201-401011	Regular	3,535,593.48	3,261,329.77	3,947,123.45	4,130,000.00
110-12-1201-401012	Overtime	498,409.77	327,798.16	408,166.37	435,000.00
110-12-1201-401013	Seasonal	56,474.65	47,710.20	58,000.00	62,000.00
110-12-1201-401014	Part Time	20,010.32	26,688.35	31,441.29	50,000.00
110-12-1201-401018	On-Call Pay	12,210.51	8,877.01	10,976.43	11,000.00
110-12-1201-402010	Group Life Insurance	3,897.34	3,282.80	3,927.67	5,000.00
110-12-1201-402011	Health Insurance	776,525.27	685,543.87	833,222.92	1,070,000.00
110-12-1201-402020	Social Security	39,338.22	35,828.99	42,435.44	48,000.00
110-12-1201-402021	Medicare	58,711.41	52,299.44	63,410.04	70,000.00
110-12-1201-402030	Pension	104,959.77	96,166.14	114,294.19	129,000.00
110-12-1201-402031	Police Pension	644,113.04	644,837.62	791,940.70	882,000.00
110-12-1201-402050	Unemployment Compensation	-	-	-	-
110-12-1201-402060	Workers Compensation	106,880.58	91,943.67	111,401.66	126,000.00
110-12-1201-402080	Compensated Absences	55,370.54	39,243.69	60,000.00	60,000.00
110-12-1201-402101	Clothing Allotment	51,650.58	51,596.39	92,749.61	82,600.00
110-12-1201-403201	Civil Service Testing	26,974.31	14,052.70	20,000.00	25,500.00
110-12-1201-403210	Education & Seminars	34,508.40	29,291.72	36,000.00	43,000.00
110-12-1201-403220	Books, Subscriptions & Members	5,504.90	2,200.42	5,000.00	14,000.00
110-12-1201-403310	Consulting & Technical	4,995.29	600.00	4,500.00	20,500.00
110-12-1201-403401	Special Investigations	13,312.89	7,443.39	10,000.00	20,000.00
110-12-1201-403410	K-9 Program	2,999.35	11,661.97	13,000.00	15,000.00
110-12-1201-404301	Maintenance Contracts	18,675.00	2,300.00	13,000.00	5,100.00
110-12-1201-404310	Building & Grounds Maintenance	31,385.36	2,733.60	5,000.00	13,000.00
110-12-1201-404311	Radio Expense	6,046.81	1,846.47	5,000.00	10,000.00
110-12-1201-404502	Firing Range Repairs	1,000.00	-	1,000.00	7,000.00
110-12-1201-404503	Outdoor Firing Range	-	-	500.00	500.00
110-12-1201-404706	Prisoner Boarding-County	78,375.00	36,185.00	50,000.00	100,000.00
110-12-1201-405301	Telephone	1,725.54	1,039.26	2,200.00	2,200.00
110-12-1201-405302	Cell Phones	52,411.76	40,865.18	56,000.00	56,000.00
110-12-1201-405801	Travel Expense	22,419.58	21,519.34	28,000.00	35,000.00
110-12-1201-406001	Office Supplies	12,065.66	6,713.99	11,500.00	11,500.00
110-12-1201-406101	Postage/Freight	8,163.93	6,538.43	10,000.00	11,500.00
110-12-1201-406110	School Youth Programs	1,888.82	138.09	2,000.00	5,000.00
110-12-1201-406117	Junior Police Academy	115.85	-	-	-
110-12-1201-406120	Facility & Equipment Maintenance Supplies	1,408.83	1,365.50	3,295.00	2,000.00
110-12-1201-406125	Vehicle Maintenance	34,133.93	20,826.81	30,000.00	50,000.00
110-12-1201-406130	Specialized Dept Supplies	21,709.47	17,198.11	25,000.00	30,500.00
110-12-1201-406131	Firing Range Budget	37,222.12	23,318.60	68,540.80	52,600.00
110-12-1201-406134	Evidence Supplies	10,529.94	9,426.80	15,150.00	15,150.00
110-12-1201-406136	Public Relations Supplies	5,614.10	-	-	6,000.00
110-12-1201-406145	Opioid Settlement	34,585.04	18,319.79	164,763.35	-
110-12-1201-406203	Gas, Oil & Lube	85,041.86	64,729.84	110,000.00	115,500.00
110-12-1201-407401	New Equipment Purchases	82,713.97	5,099.97	5,099.97	-
110-12-1201-407410	Replacement Equipment	44,850.88	42,677.08	46,635.00	46,275.00
110-12-1201-407417	Vehicle Equipment & Accessories	147,712.15	210,145.58	364,145.58	193,150.00
110-12-1201-407420	Vehicle Purchases	39,854.00	35,980.00	35,980.00	-
110-12-1201-407421	Vehicle Leases	283,617.70	269,633.02	269,633.02	291,697.00
110-12-1201-407427	Bureau Of Justice Grant	260.00	-	10,553.00	-
110-12-1201-407430	Homeland Sec Law Enforcement	-	-	-	-
110-12-1201-508305	Combined Comm Center	1,651,299.44	1,306,850.28	1,742,467.03	-
Total		\$ 8,767,267.36	\$ 7,583,847.04	\$ 9,733,052.52	\$ 8,358,272.00

1202 - Animal Control Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-12-1202-401011	Regular	211,964.73	192,740.30	233,052.05	242,000.00
110-12-1202-401012	Overtime	11,319.77	4,241.25	6,606.83	17,000.00
110-12-1202-401014	Part Time	39,202.18	32,369.16	38,793.97	44,000.00
110-12-1202-401018	On-Call Pay	358.80	-	256.39	500.00
110-12-1202-402010	Group Life Insurance	312.88	258.70	310.44	400.00
110-12-1202-402011	Health Insurance	52,100.21	44,463.12	55,520.10	71,000.00
110-12-1202-402020	Social Security	15,960.93	14,064.26	17,099.30	21,000.00
110-12-1202-402021	Medicare	3,732.80	3,289.26	3,999.08	5,000.00
110-12-1202-402030	Pension	41,613.20	36,305.57	44,036.91	50,000.00
110-12-1202-402050	Unemployment Compensation	-	-	-	-
110-12-1202-402060	Workers Compensation	6,976.47	5,916.57	7,191.39	8,500.00
110-12-1202-402080	Compensated Absences	1,321.33	-	-	5,000.00
110-12-1202-402101	Clothing Allotment	694.16	340.02	2,731.46	3,400.00
110-12-1202-403210	Education & Seminars	-	1,059.00	2,800.00	1,500.00
110-12-1202-404111	Water	802.53	583.88	1,100.00	1,500.00
110-12-1202-404112	Sewer	852.44	657.81	1,500.00	1,500.00
110-12-1202-404310	Building & Grounds Maintenance	10,606.10	10,678.65	15,000.00	15,000.00
110-12-1202-404704	Canine Neuter/Spay Incentive	43,759.19	33,209.46	35,000.00	35,000.00
110-12-1202-404709	Veterinary/Vaccine	22,683.39	18,190.13	26,000.00	26,000.00
110-12-1202-405301	Telephone	-	-	500.00	500.00
110-12-1202-405302	Cell Phones	1,547.72	2,435.80	3,300.00	3,300.00
110-12-1202-405801	Travel Expense	194.58	785.13	3,000.00	3,000.00
110-12-1202-406001	Office Supplies	105.26	145.77	145.77	1,000.00
110-12-1202-406101	Postage/Freight	107.00	-	-	500.00
110-12-1202-406120	Facility & Equipment Maintenance Supplies	803.19	1,992.46	5,000.00	5,000.00
110-12-1202-406130	Specialized Dept Supplies	24,318.52	14,537.57	30,000.00	30,000.00
110-12-1202-406201	Natural Gas	3,474.79	2,554.25	3,500.00	6,000.00
110-12-1202-406202	Electricity	3,903.01	3,344.21	4,500.00	5,000.00
110-12-1202-406203	Gas, Oil & Lube	3,939.46	3,177.04	6,000.00	8,500.00
110-12-1202-407120	Prior Fiscal Year Donations	14,730.67	-	34,057.88	-
110-12-1202-407401	New Equipment Purchases	-	398.52	950.00	-
110-12-1202-407410	Replacement Equipment	-	-	28,203.03	-
110-12-1202-407417	Vehicle Equipment & Accessories	64.00	-	-	-
110-12-1202-407420	Vehicle Purchases	-	-	-	-
110-12-1202-407421	Vehicle Leases	12,297.96	12,297.96	12,297.96	12,298.00
	Total	\$ 529,747.27	\$ 440,035.85	\$ 622,452.56	\$ 623,398.00

1204 - Emergency Management Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-12-1204-403210	Education & Seminars	-	650.00	1,000.00	1,000.00
110-12-1204-405801	Travel Expense	248.13	-	1,200.00	1,200.00
110-12-1204-406001	Office Supplies	-	-	-	-
110-12-1204-406103	Emergency Management	-	-	8,000.00	12,500.00
110-12-1204-406120	Facility & Equipment Maintenance Supplies	-	-	-	500.00
110-12-1204-407401	New Equipment Purchases	-	-	-	-
110-12-1204-407425	Regional Response Team	128,949.48	25,028.19	149,572.00	-
	Total	\$ 129,197.61	\$ 25,678.19	\$ 159,772.00	\$ 15,200.00

1205 - Fire Department Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-12-1205-401011	Regular	3,487,223.65	2,980,468.38	3,530,852.78	3,840,000.00
110-12-1205-401012	Overtime	533,187.81	450,227.00	547,110.99	385,000.00
110-12-1205-402010	Group Life Insurance	2,952.47	2,489.40	2,987.04	4,000.00
110-12-1205-402011	Health Insurance	666,264.83	624,046.03	759,537.54	983,000.00
110-12-1205-402020	Social Security	4,163.86	3,600.54	4,356.02	5,000.00
110-12-1205-402021	Medicare	54,771.69	47,045.11	57,936.18	65,000.00
110-12-1205-402030	Pension	12,872.66	11,294.25	13,606.48	15,500.00
110-12-1205-402032	Firemens Pension	873,948.55	779,647.25	918,647.25	935,000.00
110-12-1205-402050	Unemployment Compensation	-	-	-	-
110-12-1205-402060	Workers Compensation	106,054.88	87,809.58	108,024.97	112,000.00
110-12-1205-402080	Compensated Absences	113,621.74	114,747.17	168,620.19	100,000.00
110-12-1205-402101	Clothing Allotment	77,705.64	80,420.92	89,480.45	85,000.00
110-12-1205-402104	Sick Leave Reserve	-	-	-	12,000.00
110-12-1205-402203	Physicals/Blood Tests	23,283.00	26,083.00	52,258.00	48,000.00
110-12-1205-403201	Civil Service Testing	3,252.94	1,792.01	2,500.00	5,000.00
110-12-1205-403210	Education & Seminars	15,078.79	13,227.30	20,000.00	25,000.00
110-12-1205-403220	Books, Subscriptions & Members	10,074.12	7,153.61	10,000.00	10,000.00
110-12-1205-403310	Consulting & Technical	-	-	-	-
110-12-1205-404111	Water	3,357.49	3,544.32	5,000.00	5,000.00
110-12-1205-404112	Sewer	1,485.68	1,106.01	1,500.00	2,500.00
110-12-1205-404301	Maintenance Contracts	4,945.91	5,671.36	8,000.00	18,500.00
110-12-1205-404310	Building & Grounds Maintenance	33,829.88	7,310.75	40,000.00	15,000.00
110-12-1205-404600	Laundry Service/Uniforms	-	-	1,200.00	750.00
110-12-1205-405301	Telephone	-	-	-	-
110-12-1205-405302	Cell Phones	10,784.49	8,851.79	12,500.00	13,000.00
110-12-1205-405500	Printing & Binding	124.44	101.95	500.00	250.00
110-12-1205-405801	Travel Expense	40,184.84	20,169.52	32,000.00	25,000.00
110-12-1205-406001	Office Supplies	784.22	671.09	1,200.00	1,000.00
110-12-1205-406101	Postage/Freight	785.15	333.79	1,500.00	1,000.00
110-12-1205-406112	Arson Task Force	399.96	1,820.00	8,500.00	2,000.00
110-12-1205-406113	Fire Prevention	5,897.95	7,532.05	18,858.94	15,000.00
110-12-1205-406114	Hazardous Mat Training	-	-	-	-
110-12-1205-406115	Safety Seat Program	-	-	-	1,000.00
110-12-1205-406118	City AED Program	6,211.28	-	-	3,000.00
110-12-1205-406119	EMS Supplies	17,510.08	14,819.35	22,000.00	15,000.00
110-12-1205-406120	Facility & Equipment Maintenance Supplies	24,164.55	23,695.98	25,383.00	23,000.00
110-12-1205-406125	Vehicle Maintenance	40,097.90	32,666.41	32,666.41	30,000.00
110-12-1205-406130	Specialized Dept Supplies	42,765.45	38,979.55	50,000.00	59,500.00
110-12-1205-406201	Natural Gas	7,494.94	5,460.29	7,000.00	10,000.00
110-12-1205-406202	Electricity	13,193.59	11,577.09	14,000.00	15,000.00
110-12-1205-406203	Gas, Oil & Lube	33,438.24	27,356.09	35,000.00	35,000.00
110-12-1205-407202	Building Improvements	48,025.95	10,564.25	49,600.00	-
110-12-1205-407401	New Equipment Purchases	44,131.50	13,579.73	23,400.00	15,400.00
110-12-1205-407410	Replacement Equipment	33,817.22	98,813.74	125,000.00	5,600.00
110-12-1205-407417	Vehicle Equipment & Accessories	19,923.00	27,988.89	31,000.00	5,400.00
110-12-1205-407420	Vehicle Purchases	1,373,339.14	39,147.58	39,147.58	-
110-12-1205-407421	Vehicle Leases	-	-	-	-
110-12-1205-407830	Equipment Reserve	-	25,000.00	25,000.00	-
110-12-1205-407840	Fire Engine Repl-6 Year Reserve	-	-	-	-
110-12-1205-407930	Fire Plan A Promissory Note Payment	105,882.35	-	105,882.00	105,882.00
Total		\$ 7,897,031.83	\$ 5,656,813.13	\$ 7,001,755.82	\$ 7,052,282.00

1301 - Administration and Engineering Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-13-1301-401011	Regular	444,596.30	390,220.08	470,619.23	494,000.00
110-13-1301-401012	Overtime	-	-	-	-
110-13-1301-402010	Group Life Insurance	266.04	216.78	258.66	400.00
110-13-1301-402011	Health Insurance	73,005.84	63,271.76	76,656.18	91,000.00
110-13-1301-402020	Social Security	24,950.37	21,252.25	24,882.99	32,000.00
110-13-1301-402021	Medicare	6,122.44	5,352.00	6,470.57	8,000.00
110-13-1301-402030	Pension	82,644.17	72,519.44	87,391.21	96,000.00
110-13-1301-402050	Unemployment Compensation	-	-	-	-
110-13-1301-402060	Workers Compensation	11,383.35	9,581.73	11,578.88	13,500.00
110-13-1301-402080	Compensated Absences	1,420.96	-	5,000.00	5,000.00
110-13-1301-403210	Education & Seminars	-	99.00	750.00	3,500.00
110-13-1301-403220	Books, Subscriptions & Members	419.00	180.00	500.00	1,250.00
110-13-1301-403310	Consulting & Technical	120,477.44	265,637.09	939,963.57	50,000.00
110-13-1301-404301	Maintenance Contracts	20,897.35	22,074.25	26,000.00	29,500.00
110-13-1301-405302	Cell Phones	2,454.06	1,745.43	3,500.00	3,500.00
110-13-1301-405500	Printing & Binding	-	-	50.00	50.00
110-13-1301-405801	Travel Expense	-	-	500.00	2,000.00
110-13-1301-406001	Office Supplies	835.56	293.20	1,000.00	2,000.00
110-13-1301-406101	Postage/Freight	73.38	72.97	250.00	750.00
110-13-1301-406120	Facility & Equipment Maintenance Supplies	1,367.04	73.93	1,500.00	6,700.00
110-13-1301-406130	Specialized Dept Supplies	164.26	-	250.00	1,000.00
110-13-1301-406203	Gas, Oil & Lube	1,046.81	655.53	1,500.00	2,500.00
110-13-1301-407401	New Equipment Purchases	-	-	-	-
110-13-1301-407420	Vehicle Purchases	-	-	-	-
110-13-1301-407421	Vehicle Leases	-	-	-	-
110-13-1301-508401	GIS System	19,744.00	18,778.00	149,471.52	25,000.00
110-13-1301-508410	Bitter Cr Reconstruction	-	309,840.56	309,840.56	-
110-13-1301-508415	First Security Bank Building Project	-	-	-	-
110-13-1301-508416	First Security Bank Building Project - Phase 2	-	-	-	-
Total		\$ 811,868.37	\$ 1,181,864.00	\$ 2,117,933.37	\$ 867,650.00

1303 - Streets Department Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-13-1303-401011	Regular	827,492.59	743,417.90	897,761.67	960,000.00
110-13-1303-401012	Overtime	1,364.25	733.49	1,171.43	38,000.00
110-13-1303-401018	On-Call Pay	4,457.90	2,334.12	2,370.49	24,000.00
110-13-1303-402010	Group Life Insurance	1,019.88	837.60	1,005.12	1,200.00
110-13-1303-402011	Health Insurance	228,894.06	201,980.80	244,512.06	269,000.00
110-13-1303-402020	Social Security	49,362.40	44,157.18	53,390.69	64,000.00
110-13-1303-402021	Medicare	11,544.42	10,327.13	12,486.55	15,500.00
110-13-1303-402030	Pension	154,911.14	139,120.69	167,555.38	195,000.00
110-13-1303-402050	Unemployment Compensation	-	-	-	-
110-13-1303-402060	Workers Compensation	20,507.32	18,430.25	22,258.42	27,000.00
110-13-1303-402080	Compensated Absences	8,244.73	3,671.78	3,681.45	6,000.00
110-13-1303-402103	Safety Clothing	1,645.58	1,550.17	2,600.00	4,290.00
110-13-1303-403210	Education & Seminars	-	-	-	2,500.00
110-13-1303-404111	Water	4,509.06	3,539.17	5,800.00	6,300.00
110-13-1303-404112	Sewer	1,076.54	448.20	600.00	2,200.00
110-13-1303-404310	Building & Grounds Maintenance	35,119.91	50,581.41	50,581.41	50,000.00
110-13-1303-404600	Laundry Service/Uniforms	4,891.16	4,267.29	5,000.00	5,300.00
110-13-1303-405301	Telephone	-	-	-	-
110-13-1303-405302	Cell Phones	481.31	503.73	750.00	1,200.00
110-13-1303-405801	Travel Expense	-	-	-	2,500.00
110-13-1303-406001	Office Supplies	56.89	-	-	250.00
110-13-1303-406101	Postage/Freight	-	-	-	100.00
110-13-1303-406120	Facility & Equipment Maintenance Supplies	30,730.71	27,175.80	50,000.00	50,000.00
110-13-1303-406125	Vehicle Maintenance	41,064.54	36,765.79	50,000.00	50,000.00
110-13-1303-406130	Specialized Dept Supplies	227,036.52	145,633.51	150,000.00	407,000.00
110-13-1303-406201	Natural Gas	7,875.07	5,866.34	8,000.00	19,000.00
110-13-1303-406202	Electricity	10,181.26	8,439.35	11,000.00	18,000.00
110-13-1303-406203	Gas, Oil & Lube	41,724.16	37,986.32	57,000.00	90,000.00
110-13-1303-406204	Street Lighting	324,325.94	272,930.92	352,396.93	360,000.00
110-13-1303-406205	Street Light Replacement	58,247.44	8,404.53	16,889.75	120,000.00
110-13-1303-407101	Street Rehab Program	-	104,673.47	104,673.47	50,000.00
110-13-1303-407106	Crack Sealing	183,504.82	67,571.75	146,115.75	150,000.00
110-13-1303-407107	Channel Cleaning/Improvement	50,000.00	81,000.00	150,000.00	-
110-13-1303-407108	Street Overlay	411,045.72	1,468,422.93	2,685,257.93	1,200,000.00
110-13-1303-407109	Concrete Replacement	1,349,474.50	595,994.50	1,810,751.50	1,500,000.00
110-13-1303-407401	New Equipment Purchases	502,455.52	7,600.00	7,600.00	-
110-13-1303-407402	New Equipment Leases	34,185.21	34,185.21	34,185.21	34,185.00
110-13-1303-407410	Replacement Equipment	77,924.98	-	399,760.00	11,000.00
110-13-1303-407830	Equipment Reserve	-	-	-	50,000.00
110-13-1303-507108	ARS Projects	-	-	-	5,000.00
110-13-1303-507121	Traffic Considerations	-	-	-	50,000.00
110-13-1303-507124	Roadway Project Reserve	-	182,567.36	182,567.36	-
110-13-1303-507125	TAP Grant Projects	-	-	694,830.00	-
110-13-1303-507128	Stormwater Rehab Fund	-	2,145,199.93	2,145,199.93	-
110-13-1303-507150	Interchange Road Project	1,134,055.49	254,003.03	430,144.29	-
110-13-1303-507205	Capital Facilities Tax Projects	-	-	-	-
	Total	\$ 5,839,411.02	\$ 6,710,321.65	\$ 10,957,896.79	\$ 5,838,525.00

1304 - Cemetery Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-13-1304-401011	Regular	231,293.02	204,724.98	246,579.56	252,000.00
110-13-1304-401012	Overtime	2,547.89	1,366.64	1,366.64	7,000.00
110-13-1304-401013	Seasonal	-	-	-	-
110-13-1304-402010	Group Life Insurance	251.28	204.48	243.90	300.00
110-13-1304-402011	Health Insurance	41,049.84	32,955.56	39,170.88	41,000.00
110-13-1304-402020	Social Security	14,026.32	12,401.40	14,929.85	16,500.00
110-13-1304-402021	Medicare	3,280.37	2,900.35	3,491.67	4,500.00
110-13-1304-402030	Pension	43,401.65	38,234.55	45,902.14	51,000.00
110-13-1304-402050	Unemployment Compensation	-	-	-	-
110-13-1304-402060	Workers Compensation	6,130.87	5,217.47	6,279.66	7,500.00
110-13-1304-402080	Compensated Absences	-	-	-	1,000.00
110-13-1304-402103	Safety Clothing	957.28	922.75	1,000.00	1,000.00
110-13-1304-403210	Education & Seminars	125.00	150.00	150.00	250.00
110-13-1304-403309	Temporary Staffing	128,634.05	77,955.93	157,000.00	145,000.00
110-13-1304-404111	Water	8,956.37	5,775.57	10,000.00	10,000.00
110-13-1304-404112	Sewer	326.04	217.80	300.00	550.00
110-13-1304-404310	Building & Grounds Maintenance	64,700.96	40,141.84	50,700.00	257,900.00
110-13-1304-404600	Laundry Service/Uniforms	1,288.80	1,036.85	1,200.00	1,200.00
110-13-1304-405302	Cell Phones	975.37	602.86	800.00	1,200.00
110-13-1304-405801	Travel Expense	509.05	746.80	746.80	700.00
110-13-1304-406101	Postage/Freight	-	-	50.00	100.00
110-13-1304-406120	Facility & Equipment Maintenance Supplies	5,657.25	2,079.91	14,200.00	14,200.00
110-13-1304-406125	Vehicle Maintenance	4,449.35	16,360.90	16,360.90	15,500.00
110-13-1304-406130	Specialized Dept Supplies	3,476.07	3,009.27	9,500.00	9,500.00
110-13-1304-406138	Weed Chemicals	4,267.70	4,731.84	5,000.00	10,000.00
110-13-1304-406201	Natural Gas	2,572.53	1,938.24	3,000.00	4,000.00
110-13-1304-406202	Electricity	23,289.98	20,599.88	25,500.00	24,000.00
110-13-1304-406203	Gas, Oil & Lube	12,207.24	6,975.12	19,000.00	19,000.00
110-13-1304-406513	Cemetery Lot Buy Back	-	-	-	5,000.00
110-13-1304-407012	Weed Mitigation	-	-	-	160,000.00
110-13-1304-407401	New Equipment Purchases	6,230.40	-	-	-
110-13-1304-407410	Replacement Equipment	41,780.00	5,196.36	27,272.00	39,000.00
110-13-1304-407420	Vehicle Purchases	-	-	-	-
110-13-1304-407421	Vehicle Leases	-	-	-	-
110-13-1304-407510	Cemetery Lot Buy Back	9,900.00	-	-	-
110-13-1304-507409	Weed Mitigation	125,000.52	52,845.00	200,000.00	-
	Total	\$ 787,285.20	\$ 539,292.35	\$ 899,744.00	\$ 1,098,900.00

1401 - Parks Department Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-14-1401-401011	Regular	426,128.26	366,253.44	449,145.48	466,000.00
110-14-1401-401012	Overtime	1,590.30	563.18	849.61	1,500.00
110-14-1401-401013	Seasonal	-	-	-	-
110-14-1401-401014	Part Time	-	-	-	-
110-14-1401-401018	On-Call Pay	9,758.38	9,273.99	10,744.99	8,000.00
110-14-1401-402010	Group Life Insurance	481.64	364.65	444.73	600.00
110-14-1401-402011	Health Insurance	84,821.82	75,289.60	90,186.62	132,000.00
110-14-1401-402020	Social Security	26,753.89	23,048.73	28,064.95	31,000.00
110-14-1401-402021	Medicare	6,256.98	5,390.44	6,563.55	8,000.00
110-14-1401-402030	Pension	81,893.59	70,579.79	86,408.86	92,000.00
110-14-1401-402050	Unemployment Compensation	-	-	-	-
110-14-1401-402060	Workers Compensation	11,534.12	9,527.80	11,612.56	13,000.00
110-14-1401-402080	Compensated Absences	9,296.97	5,660.12	5,660.12	5,000.00
110-14-1401-403210	Education & Seminars	1,999.62	346.93	1,000.00	2,500.00
110-14-1401-403220	Books, Subscriptions & Members	1,332.31	797.00	1,250.00	1,500.00
110-14-1401-403309	Temporary Staffing	406,180.24	227,284.95	467,596.00	400,000.00
110-14-1401-403310	Consulting & Technical	-	-	-	-
110-14-1401-404111	Water	403,619.00	300,184.41	425,000.00	400,000.00
110-14-1401-404112	Sewer	1,674.42	1,378.89	1,900.00	1,800.00
110-14-1401-404310	Building & Grounds Maintenance	73,673.35	18,227.58	18,227.58	75,000.00
110-14-1401-404600	Laundry Service/Uniforms	2,273.25	382.47	1,500.00	2,500.00
110-14-1401-405302	Cell Phones	1,341.68	1,037.14	1,800.00	1,800.00
110-14-1401-405801	Travel Expense	2,315.34	-	-	2,500.00
110-14-1401-406001	Office Supplies	1,182.30	296.63	1,000.00	1,500.00
110-14-1401-406101	Postage/Freight	77.41	-	-	500.00
110-14-1401-406120	Facility & Equipment Maintenance Supplies	30,329.47	23,971.93	35,000.00	35,000.00
110-14-1401-406125	Vehicle Maintenance	22,828.22	37,010.39	37,010.39	30,000.00
110-14-1401-406130	Specialized Dept Supplies	125,478.66	92,126.10	105,000.00	120,000.00
110-14-1401-406142	Parks Events	-	47,425.40	47,425.40	50,000.00
110-14-1401-406201	Natural Gas	18,015.53	12,186.39	17,000.00	25,000.00
110-14-1401-406202	Electricity	44,890.49	34,077.57	42,500.00	45,000.00
110-14-1401-406203	Gas, Oil & Lube	27,804.39	18,662.99	25,000.00	30,000.00
110-14-1401-407120	Prior Fiscal Year Donations	-	-	-	-
110-14-1401-407302	Fees In Lieu Of Parks	-	26,353.83	28,000.00	7,087.00
110-14-1401-407401	New Equipment Purchases	83,702.03	-	-	-
110-14-1401-407410	Replacement Equipment	195,922.26	-	-	-
110-14-1401-407420	Vehicle Purchases	126,706.63	-	-	-
110-14-1401-407421	Vehicle Leases	-	-	-	-
110-14-1401-407830	Equipment Reserve	-	-	-	-
110-14-1401-507305	Rahonce Park/Skate Park	-	-	3,638.00	-
110-14-1401-507314	Century West Splashpad	-	28,158.00	743,849.00	-
110-14-1401-507315	Parks Improvements	127,268.08	-	86,103.60	-
	Total	\$ 2,357,130.63	\$ 1,435,860.34	\$ 2,779,481.44	\$ 1,988,787.00

1402 - Wataha Recreation Complex Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-14-1402-401011	Regular	630,954.63	546,560.88	673,488.72	705,000.00
110-14-1402-401012	Overtime	387.25	789.26	789.26	1,500.00
110-14-1402-401013	Seasonal	-	-	-	-
110-14-1402-401014	Part Time	866.21	-	-	-
110-14-1402-401018	On-Call Pay	3,653.64	4,276.28	5,311.95	8,000.00
110-14-1402-402010	Group Life Insurance	650.40	524.78	628.26	1,000.00
110-14-1402-402011	Health Insurance	143,038.80	125,713.12	152,306.28	175,000.00
110-14-1402-402020	Social Security	38,690.85	33,741.66	41,605.52	47,000.00
110-14-1402-402021	Medicare	9,048.68	7,891.21	9,730.34	11,500.00
110-14-1402-402030	Pension	119,781.80	102,596.70	127,748.75	137,000.00
110-14-1402-402050	Unemployment Compensation	-	-	-	-
110-14-1402-402060	Workers Compensation	16,696.74	13,976.85	17,213.63	21,000.00
110-14-1402-402080	Compensated Absences	11,201.23	6,604.20	11,265.99	15,000.00
110-14-1402-403210	Education & Seminars	280.00	26.00	800.00	1,000.00
110-14-1402-403220	Books, Subscriptions & Members	2,438.00	1,120.00	3,200.00	3,500.00
110-14-1402-403309	Temporary Staffing	481,734.82	331,038.07	488,000.00	510,000.00
110-14-1402-403310	Consulting & Technical	3,060.04	1,430.00	4,000.00	2,200.00
110-14-1402-404101	Television	1,761.20	1,521.12	1,800.00	2,000.00
110-14-1402-404111	Water	14,178.56	10,571.05	15,000.00	15,000.00
110-14-1402-404112	Sewer	9,151.38	9,296.46	12,500.00	12,200.00
110-14-1402-404301	Maintenance Contracts	-	2,995.00	2,995.00	2,000.00
110-14-1402-404310	Building & Grounds Maintenance	68,523.62	58,263.87	83,953.32	100,000.00
110-14-1402-404600	Laundry Service/Uniforms	2,131.67	1,770.02	2,800.00	2,800.00
110-14-1402-405301	Telephone	462.51	443.10	800.00	800.00
110-14-1402-405302	Cell Phones	1,283.80	1,080.81	4,200.00	4,200.00
110-14-1402-405403	Promotional Advertising	210.23	-	800.00	800.00
110-14-1402-405801	Travel Expense	518.66	716.70	1,000.00	1,000.00
110-14-1402-406001	Office Supplies	1,292.13	1,088.68	2,000.00	1,800.00
110-14-1402-406101	Postage/Freight	1.00	-	300.00	300.00
110-14-1402-406120	Facility & Equipment Maintenance Supplies	101,637.75	82,302.80	90,000.00	90,000.00
110-14-1402-406130	Specialized Dept Supplies	131,997.71	98,238.06	148,000.00	145,000.00
110-14-1402-406133	Special Projects	138,242.56	99,675.39	155,540.00	145,000.00
110-14-1402-406201	Natural Gas	17,833.96	11,210.89	16,000.00	28,000.00
110-14-1402-406202	Electricity	167,203.14	143,629.16	195,500.00	182,000.00
110-14-1402-406203	Gas, Oil & Lube	33,712.89	28,604.76	50,000.00	50,000.00
110-14-1402-407120	Prior Fiscal Year Donations	-	-	-	-
110-14-1402-407202	Building Improvements	16,705.00	-	36,000.00	8,000.00
110-14-1402-407401	New Equipment Purchases	-	-	-	-
110-14-1402-407410	Replacement Equipment	846,906.00	36,000.00	36,000.00	10,000.00
110-14-1402-407420	Vehicle Purchases	-	-	-	-
110-14-1402-407421	Vehicle Leases	-	-	-	-
110-14-1402-407845	Golf Cart Replacement Reserve	-	-	-	-
110-14-1402-507514	Overlay Cart Paths	-	-	-	-
	Total	\$ 3,016,236.86	\$ 1,763,696.88	\$ 2,391,277.01	\$ 2,439,600.00

1404 - Civic Center Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-14-1404-401011	Regular	410,413.28	378,098.38	465,224.55	482,000.00
110-14-1404-401012	Overtime	7,554.97	3,281.85	3,905.24	10,000.00
110-14-1404-401013	Seasonal	54,526.35	36,484.41	87,000.00	70,000.00
110-14-1404-401014	Part Time	238,085.38	194,791.68	234,694.61	260,000.00
110-14-1404-401018	On-Call Pay	5,234.48	4,355.12	5,809.66	6,000.00
110-14-1404-402010	Group Life Insurance	535.86	443.50	532.20	1,000.00
110-14-1404-402011	Health Insurance	74,280.64	69,450.66	84,278.52	101,000.00
110-14-1404-402020	Social Security	44,050.55	37,618.23	46,773.57	55,000.00
110-14-1404-402021	Medicare	10,302.14	8,797.91	10,939.06	13,000.00
110-14-1404-402030	Pension	77,343.03	71,529.13	87,916.81	98,000.00
110-14-1404-402050	Unemployment Compensation	-	-	-	-
110-14-1404-402060	Workers Compensation	17,864.90	14,683.55	18,298.47	22,000.00
110-14-1404-402080	Compensated Absences	5,490.50	1,478.67	2,000.00	4,000.00
110-14-1404-403210	Education & Seminars	6,201.62	1,244.00	3,600.00	1,900.00
110-14-1404-403220	Books, Subscriptions & Members	1,441.00	1,389.99	1,389.99	750.00
110-14-1404-403309	Temporary Staffing	8,951.75	2,225.75	10,000.00	8,000.00
110-14-1404-403310	Consulting & Technical	93,517.03	1,880.00	22,950.00	3,000.00
110-14-1404-404101	Television	2,181.20	1,871.12	2,250.00	2,350.00
110-14-1404-404111	Water	5,500.74	4,527.86	5,500.00	9,000.00
110-14-1404-404112	Sewer	5,186.54	4,479.12	6,000.00	9,000.00
110-14-1404-404301	Maintenance Contracts	3,494.89	3,117.63	3,500.00	3,640.00
110-14-1404-404310	Building & Grounds Maintenance	68,760.52	42,876.20	60,000.00	70,000.00
110-14-1404-404600	Laundry Service/Uniforms	2,188.60	1,406.62	2,750.00	2,750.00
110-14-1404-404708	Fireworks	25,000.00	-	25,000.00	25,000.00
110-14-1404-405301	Telephone	-	-	-	-
110-14-1404-405302	Cell Phones	1,166.48	634.02	1,250.00	1,250.00
110-14-1404-405403	Promotional Advertising	4,347.74	2,735.46	5,000.00	5,000.00
110-14-1404-405500	Printing & Binding	-	-	500.00	1,000.00
110-14-1404-405801	Travel Expense	2,055.38	737.41	738.00	600.00
110-14-1404-406001	Office Supplies	4,266.07	941.92	4,650.00	4,150.00
110-14-1404-406101	Postage/Freight	155.36	19.34	100.00	250.00
110-14-1404-406120	Facility & Equipment Maintenance Supplies	22,511.56	20,967.34	40,000.00	45,000.00
110-14-1404-406130	Specialized Dept Supplies	22,700.26	13,941.46	25,000.00	28,600.00
110-14-1404-406132	Recreation Projects	19,086.79	8,088.94	17,500.00	19,500.00
110-14-1404-406133	Special Projects	149.99	-	200.00	500.00
110-14-1404-406201	Natural Gas	40,456.44	27,072.16	38,000.00	65,000.00
110-14-1404-406202	Electricity	51,113.84	41,869.07	53,500.00	55,000.00
110-14-1404-406203	Gas, Oil & Lube	2,287.23	1,342.82	2,800.00	1,450.00
110-14-1404-407120	Prior Fiscal Year Donations	-	-	-	-
110-14-1404-407202	Building Improvements	2,995.00	178,695.49	180,515.00	-
110-14-1404-407401	New Equipment Purchases	-	-	-	-
110-14-1404-407410	Replacement Equipment	10,867.19	-	-	-
110-14-1404-407420	Vehicle Purchases	-	-	-	-
110-14-1404-407421	Vehicle Leases	-	-	-	-
Total		\$ 1,352,265.30	\$ 1,183,076.81	\$ 1,560,065.68	\$ 1,484,690.00

1405 - Family Recreation Center Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-14-1405-401011	Regular	1,022,201.92	897,099.13	1,080,273.85	1,130,000.00
110-14-1405-401012	Overtime	4,856.52	3,896.23	5,395.30	10,000.00
110-14-1405-401013	Seasonal	58,258.75	58,051.99	70,000.00	76,000.00
110-14-1405-401014	Part Time	367,322.27	348,378.81	411,856.04	481,000.00
110-14-1405-401018	On-Call Pay	2,722.16	2,518.54	2,708.14	14,000.00
110-14-1405-402010	Group Life Insurance	1,229.35	1,073.20	1,285.68	1,500.00
110-14-1405-402011	Health Insurance	218,401.43	209,136.46	253,047.00	285,000.00
110-14-1405-402020	Social Security	92,237.44	79,277.78	95,400.48	107,000.00
110-14-1405-402021	Medicare	21,597.29	18,541.05	22,311.61	26,000.00
110-14-1405-402030	Pension	191,094.51	167,874.18	201,773.54	221,000.00
110-14-1405-402050	Unemployment Compensation	756.92	1,057.51	1,803.99	-
110-14-1405-402060	Workers Compensation	38,626.47	31,853.19	38,303.20	42,000.00
110-14-1405-402080	Compensated Absences	67,608.53	-	5,000.00	10,000.00
110-14-1405-403210	Education & Seminars	3,390.46	4,487.84	5,712.44	7,250.00
110-14-1405-403220	Books, Subscriptions & Members	3,176.20	3,072.72	3,500.00	4,000.00
110-14-1405-403309	Temporary Staffing	-	-	-	-
110-14-1405-403310	Consulting & Technical	-	-	-	300.00
110-14-1405-404101	Television	1,457.08	1,281.02	1,500.00	1,600.00
110-14-1405-404111	Water	63,757.67	36,160.64	56,175.00	56,175.00
110-14-1405-404112	Sewer	71,739.44	87,750.36	117,000.00	93,000.00
110-14-1405-404301	Maintenance Contracts	921.00	2,149.64	2,500.00	2,700.00
110-14-1405-404310	Building & Grounds Maintenance	67,867.58	86,846.02	86,846.02	52,000.00
110-14-1405-404600	Laundry Service/Uniforms	5,679.31	844.31	4,788.00	5,350.00
110-14-1405-405301	Telephone	1,021.66	995.84	1,284.00	1,300.00
110-14-1405-405302	Cell Phones	101.03	-	-	-
110-14-1405-405403	Promotional Advertising	772.50	334.09	2,000.00	3,000.00
110-14-1405-405500	Printing & Binding	-	-	500.00	500.00
110-14-1405-405801	Travel Expense	4,105.60	305.62	1,800.00	2,500.00
110-14-1405-406001	Office Supplies	2,401.31	2,316.11	3,781.00	4,000.00
110-14-1405-406101	Postage/Freight	69.10	19.93	100.00	200.00
110-14-1405-406120	Facility & Equipment Maintenance Supplies	123,045.72	122,441.32	185,000.00	160,000.00
110-14-1405-406121	YAH Building Supplies	945.00	-	2,000.00	-
110-14-1405-406130	Specialized Dept Supplies	8,542.14	7,491.95	15,000.00	25,000.00
110-14-1405-406133	Special Projects	4,625.80	2,144.94	10,000.00	10,000.00
110-14-1405-406135	Ice Arena Concession	10,573.90	12,210.31	13,000.00	13,000.00
110-14-1405-406201	Natural Gas	115,350.53	72,837.39	100,000.00	184,470.00
110-14-1405-406202	Electricity	212,514.89	210,873.75	270,000.00	300,000.00
110-14-1405-406203	Gas, Oil & Lube	4,509.81	4,345.20	9,000.00	10,000.00
110-14-1405-407120	Prior Fiscal Year Donations	-	-	-	-
110-14-1405-407202	Building Improvements	218,675.00	188,391.00	188,391.00	-
110-14-1405-407211	Building Repair-Reserve	-	-	-	-
110-14-1405-407401	New Equipment Purchases	-	-	-	-
110-14-1405-407410	Replacement Equipment	6,095.30	4,578.55	9,500.00	10,000.00
110-14-1405-407420	Vehicle Purchases	83,675.60	-	-	-
Total		\$ 3,101,927.19	\$ 2,670,636.62	\$ 3,278,536.29	\$ 3,349,845.00

1501 - Non-Departmental Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-15-1501-402011	Health Insurance	44,571.00	79,240.68	95,997.13	100,000.00
110-15-1501-402012	Health Insurance - Early Retiree	-	-	-	-
110-15-1501-402201	Immunizations	-	1,990.00	1,990.00	7,000.00
110-15-1501-402202	Health Screenings	6,140.00	4,877.50	6,500.00	15,000.00
110-15-1501-402204	COVID-19 Expenditures	4,000.00	-	-	-
110-15-1501-403101	Elections	9,352.37	-	-	10,000.00
110-15-1501-403230	Meeting & Association Dues	29,569.24	30,161.00	30,161.00	40,000.00
110-15-1501-403301	Litigation & Consultation	2,450.00	-	-	5,000.00
110-15-1501-403321	Safety, Health & Training	53,625.00	84,000.00	100,000.00	100,000.00
110-15-1501-403500	Christmas Lighting	-	-	-	-
110-15-1501-404410	Leases	39,237.54	10,142.60	22,000.00	25,000.00
110-15-1501-404701	RS-SWCO Airport Funding	670,000.00	204,450.00	204,450.00	189,228.00
110-15-1501-404702	Air Service Agreement	534,644.61	402,675.25	729,666.40	657,359.00
110-15-1501-404800	Senior Citizens Appropriations - Maintenance	-	-	-	12,000.00
110-15-1501-404801	Senior Citizens Appropriations - Utilities	103,156.98	93,175.84	112,000.00	75,000.00
110-15-1501-404802	Fine Art Center Appropriation	16,000.00	-	-	10,000.00
110-15-1501-404803	Library Appropriation	20,000.00	20,000.00	20,000.00	20,000.00
110-15-1501-404804	SEDC City Share	70,000.00	-	-	35,000.00
110-15-1501-404805	Star Fixed Route Funding	34,000.00	34,000.00	34,000.00	45,900.00
110-15-1501-404807	RECO-Recycling & Environm	30,000.00	30,000.00	30,000.00	-
110-15-1501-404808	Chamber Of Commerce Appro	30,000.00	15,000.00	20,000.00	20,000.00
110-15-1501-404809	Drug Court	15,000.00	-	-	-
110-15-1501-404810	YAH Programs	51,750.00	60,000.00	60,000.00	50,000.00
110-15-1501-404811	Boys & Girls Club	7,500.00	7,500.00	7,500.00	7,500.00
110-15-1501-404812	Red Desert Rodeo	8,400.00	8,400.00	8,400.00	8,400.00
110-15-1501-404814	Sweetwater County District Board of Health	75,000.00	75,000.00	75,000.00	60,000.00
110-15-1501-404815	St. Christopher's Highway	-	-	-	-
110-15-1501-404816	International Days	30,000.00	-	10,000.00	10,000.00
110-15-1501-404817	Sweetwater Family Resource Center	-	-	-	-
110-15-1501-404818	Combined Communications Center	-	-	-	1,712,269.00
110-15-1501-405201	Insurance Premiums	495,520.09	541,403.72	541,403.72	600,000.00
110-15-1501-405202	Surety Bond Premiums	1,907.50	1,442.50	1,442.50	2,500.00
110-15-1501-405203	Deductibles & Settlements	-	-	-	25,000.00
110-15-1501-405204	Insurance Claims	-	-	-	-
110-15-1501-405205	HRA Contributions	-	-	-	-
110-15-1501-405206	HSA Contributions	258,600.00	-	-	-
110-15-1501-405401	Legal	34,360.55	32,994.08	35,000.00	55,000.00
110-15-1501-406502	Adj To Market Value Investment	-	-	-	-
110-15-1501-406508	Loss On Sale Of Investment	-	-	-	-
110-15-1501-407103	Purchase Of Land/Buildings	21,199.41	-	-	-
110-15-1501-407500	Special Projects	-	-	-	-
110-15-1501-409220	Transfer To General Fund Operational Reserves	-	-	-	-
110-15-1501-409240	6th Cent Transfer To Water Fund	-	-	-	-
Total		\$ 2,695,984.29	\$ 1,736,453.17	\$ 2,145,510.75	\$ 3,897,156.00

1901 - Public Services Administration and Planning Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-19-1901-401011	Regular	176,196.83	207,872.50	292,559.01	263,000.00
110-19-1901-401012	Overtime	226.24	24.94	42.54	4,000.00
110-19-1901-402010	Group Life Insurance	192.14	227.86	303.00	300.00
110-19-1901-402011	Health Insurance	17,899.80	21,491.58	27,618.68	40,000.00
110-19-1901-402020	Social Security	10,623.36	12,522.17	17,824.18	17,000.00
110-19-1901-402021	Medicare	2,484.50	3,148.21	4,168.56	4,000.00
110-19-1901-402030	Pension	32,756.81	38,326.59	46,585.38	52,000.00
110-19-1901-402050	Unemployment Compensation	-	-	-	-
110-19-1901-402060	Workers Compensation	3,047.89	3,933.04	5,878.21	7,500.00
110-19-1901-402080	Compensated Absences	-	-	-	1,000.00
110-19-1901-403210	Education & Seminars	185.00	-	1,950.00	1,950.00
110-19-1901-403220	Books, Subscriptions & Members	360.00	180.00	1,150.00	1,150.00
110-19-1901-403310	Consulting & Technical	-	-	5,000.00	10,000.00
110-19-1901-404301	Maintenance Contracts	2,150.00	2,150.00	2,500.00	2,500.00
110-19-1901-405302	Cell Phones	-	-	-	-
110-19-1901-405500	Printing & Binding	-	-	500.00	3,500.00
110-19-1901-405801	Travel Expense	-	-	2,300.00	2,300.00
110-19-1901-406001	Office Supplies	750.46	352.11	2,500.00	2,500.00
110-19-1901-406101	Postage/Freight	390.14	250.45	700.00	700.00
110-19-1901-406120	Facility & Equipment Maintenance Supplies	1,375.55	526.77	7,000.00	7,000.00
110-19-1901-406130	Specialized Dept Supplies	97.48	76.91	600.00	600.00
110-19-1901-406203	Gas, Oil & Lube	157.87	21.81	300.00	300.00
110-19-1901-407005	Nuisance Abatement	-	-	1,000.00	1,000.00
110-19-1901-407401	New Equipment Purchases	-	-	-	-
110-19-1901-407410	Replacement Equipment	-	-	-	-
110-19-1901-407420	Vehicle Purchases	-	-	-	-
110-19-1901-407421	Vehicle Leases	-	-	-	-
Total		\$ 248,894.07	\$ 291,104.94	\$ 420,479.56	\$ 422,300.00

1902 - Building Inspections Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-19-1902-401011	Regular	266,875.82	237,579.78	283,593.22	290,000.00
110-19-1902-401012	Overtime	-	-	-	8,000.00
110-19-1902-402010	Group Life Insurance	251.28	123.20	129.36	300.00
110-19-1902-402011	Health Insurance	80,978.04	40,636.26	52,815.82	67,000.00
110-19-1902-402020	Social Security	16,592.83	16,966.55	18,335.52	19,000.00
110-19-1902-402021	Medicare	3,880.60	3,748.38	4,288.14	5,000.00
110-19-1902-402030	Pension	47,860.55	31,997.50	32,699.94	57,000.00
110-19-1902-402050	Unemployment Compensation	-	-	-	-
110-19-1902-402060	Workers Compensation	7,206.40	7,113.69	7,669.75	8,000.00
110-19-1902-402080	Compensated Absences	16,577.36	50,284.80	50,284.80	1,000.00
110-19-1902-402103	Safety Clothing	-	-	-	-
110-19-1902-403210	Education & Seminars	-	1,927.48	1,927.48	2,000.00
110-19-1902-403220	Books, Subscriptions & Members	2,418.72	299.50	299.50	3,300.00
110-19-1902-405302	Cell Phones	961.02	720.70	1,000.00	1,200.00
110-19-1902-405500	Printing & Binding	-	-	-	900.00
110-19-1902-405801	Travel Expense	-	1,178.42	1,178.42	3,200.00
110-19-1902-406001	Office Supplies	222.63	432.44	432.44	1,000.00
110-19-1902-406101	Postage/Freight	691.57	839.65	839.65	600.00
110-19-1902-406120	Facility & Equipment Maintenance Supplies	991.20	311.38	311.38	2,000.00
110-19-1902-406130	Specialized Dept Supplies	99.87	108.38	108.38	1,000.00
110-19-1902-406203	Gas, Oil & Lube	1,833.78	1,075.67	1,075.67	4,000.00
110-19-1902-407005	Nuisance Abatement	-	-	-	1,000.00
110-19-1902-407010	Dangerous Building Abatement	-	-	-	4,000.00
110-19-1902-407401	New Equipment Purchases	-	-	-	-
110-19-1902-407410	Replacement Equipment	-	-	-	-
110-19-1902-407420	Vehicle Purchases	-	-	-	-
110-19-1902-407421	Vehicle Leases	-	-	-	-
Total		\$ 447,441.67	\$ 395,343.78	\$ 456,989.47	\$ 479,500.00

1903 - Vehicle Maintenance Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-19-1903-401011	Regular	363,900.90	289,590.04	328,685.22	423,000.00
110-19-1903-401012	Overtime	776.18	75.25	128.37	4,000.00
110-19-1903-401018	On-Call Pay	2,245.19	-	-	12,500.00
110-19-1903-402010	Group Life Insurance	413.88	279.29	304.54	600.00
110-19-1903-402011	Health Insurance	95,123.64	82,212.33	100,864.69	136,000.00
110-19-1903-402020	Social Security	21,568.54	19,056.70	22,817.73	28,000.00
110-19-1903-402021	Medicare	5,044.26	4,456.81	5,336.43	7,000.00
110-19-1903-402030	Pension	65,518.34	54,105.11	61,404.14	85,000.00
110-19-1903-402060	Workers Compensation	9,427.55	8,022.25	9,605.53	12,000.00
110-19-1903-402080	Compensated Absences	4,821.36	43,457.02	43,457.02	1,000.00
110-19-1903-402103	Safety Clothing	400.59	1,385.45	1,385.45	2,150.00
110-19-1903-403210	Education & Seminars	466.25	-	1,000.00	3,500.00
110-19-1903-404310	Building & Grounds Maintenance	138.44	9,858.08	11,000.00	37,000.00
110-19-1903-404600	Laundry Service/Uniforms	4,896.89	3,745.12	4,500.00	4,500.00
110-19-1903-405302	Cell Phones	281.79	594.74	594.74	800.00
110-19-1903-405801	Travel Expense	-	-	500.00	500.00
110-19-1903-406001	Office Supplies	133.16	217.20	400.00	500.00
110-19-1903-406120	Facility & Equipment Maintenance Supplies	3,455.26	3,362.01	3,600.00	5,000.00
110-19-1903-406123	STAR Transit Repairs	8,415.85	12,278.24	12,417.34	12,000.00
110-19-1903-406124	Recycling Repairs	-	-	1,000.00	1,000.00
110-19-1903-406130	Specialized Dept Supplies	3,479.39	1,087.69	4,100.00	5,100.00
110-19-1903-406202	Electricity	3,552.58	2,784.30	3,600.00	3,600.00
110-19-1903-406203	Gas, Oil & Lube	1,275.25	822.56	1,500.00	1,500.00
110-19-1903-407401	New Equipment Purchases	4,088.32	297.95	400.00	15,610.00
110-19-1903-407410	Replacement Equipment	14,580.26	3,414.48	3,414.48	5,590.00
Total		\$ 614,003.87	\$ 541,102.62	\$ 622,015.68	\$ 807,450.00

3401 - Rock Springs Historical Museum Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
110-34-3401-401011	Regular	79,658.30	72,722.24	87,851.70	92,000.00
110-34-3401-401012	Overtime	-	-	-	-
110-34-3401-401014	Part Time	89,765.94	79,761.05	97,492.44	93,000.00
110-34-3401-402010	Group Life Insurance	88.68	73.90	88.68	100.00
110-34-3401-402011	Health Insurance	24,394.56	21,141.96	25,614.30	29,000.00
110-34-3401-402020	Social Security	10,238.20	9,303.89	11,298.78	12,000.00
110-34-3401-402021	Medicare	2,394.44	2,175.92	2,642.50	3,000.00
110-34-3401-402030	Pension	14,814.40	13,494.31	16,278.55	18,500.00
110-34-3401-402050	Unemployment Compensation	-	-	-	-
110-34-3401-402060	Workers Compensation	4,475.09	3,916.66	4,756.44	5,500.00
110-34-3401-402080	Compensated Absences	-	-	-	1,000.00
110-34-3401-403210	Education & Seminars	29.95	-	200.00	200.00
110-34-3401-403220	Books, Subscriptions & Members	596.89	748.81	940.00	940.00
110-34-3401-404111	Water	470.77	364.08	600.00	600.00
110-34-3401-404112	Sewer	186.33	147.42	200.00	200.00
110-34-3401-404301	Maintenance Contracts	407.00	-	500.00	6,000.00
110-34-3401-404310	Building & Grounds Maintenance	19.99	1,095.59	1,095.59	5,000.00
110-34-3401-405403	Promotional Advertising	3,361.00	2,242.00	4,000.00	4,000.00
110-34-3401-405500	Printing & Binding	436.25	200.00	500.00	500.00
110-34-3401-405801	Travel Expense	-	-	-	-
110-34-3401-406001	Office Supplies	1,804.14	1,658.38	2,000.00	2,000.00
110-34-3401-406101	Postage/Freight	257.83	270.10	1,000.00	1,000.00
110-34-3401-406120	Facility & Equipment Maintenance Supplies	744.42	856.66	1,500.00	1,500.00
110-34-3401-406130	Specialized Dept Supplies	-	794.31	1,500.00	1,500.00
110-34-3401-406133	Special Projects	3,942.74	6,767.33	6,800.00	8,000.00
110-34-3401-406139	Board Projects	52,653.93	50,094.51	50,094.51	9,000.00
110-34-3401-406201	Natural Gas	7,906.47	5,458.04	7,500.00	14,000.00
110-34-3401-406202	Electricity	5,041.68	4,637.59	6,000.00	9,500.00
110-34-3401-407120	Prior Fiscal Year Donations	-	795.00	34,435.61	34,436.00
110-34-3401-407202	Building Improvements	96,000.00	25,000.00	25,000.00	17,600.00
110-34-3401-407401	New Equipment Purchases	-	-	-	-
110-34-3401-407410	Replacement Equipment	-	-	-	-
Total		\$ 399,689.00	\$ 303,719.75	\$ 389,889.10	\$ 370,076.00

Road Impact Fee Fund Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
112-00-0000-341010	Road Impact Fees	-	-	-	-
112-00-0000-361100	Interest On Investments	27,500.01	18,021.93	27,032.90	10,000.00
Total		\$ 27,500.01	\$ 18,021.93	\$ 27,032.90	\$ 10,000.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
112-17-1702-507113	Roadway Extension	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -

Health Insurance Fund Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
113-00-0000-361100	Interest On Investments	247,068.29	173,622.47	198,000.00	100,000.00
113-00-0000-361200	Adj To Market Value	-	-	-	-
113-00-0000-366020	Reimbursement For BC/BS	3,534,447.99	3,181,381.15	3,861,000.00	3,660,000.00
113-00-0000-366021	Reimbursement For Flexshare	-	-	-	-
113-00-0000-366200	Miscellaneous Reimbursements	254,424.03	643,606.11	643,606.11	100,000.00
Total		\$ 4,035,940.31	\$ 3,998,609.73	\$ 4,702,606.11	\$ 3,860,000.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
113-18-1801-403135	Insurance Administration	955,669.62	944,271.73	1,040,000.00	1,100,000.00
113-18-1801-403140	Insurance Claims	3,089,256.03	3,087,332.23	3,800,000.00	3,800,000.00
113-18-1801-403142	Insurance Premium To Vendor	28,771.99	28,495.33	32,000.00	44,000.00
113-18-1801-405206	HSA Contributions	-	364,800.00	364,800.00	-
Total		\$ 4,073,697.64	\$ 4,424,899.29	\$ 5,236,800.00	\$ 4,944,000.00

General Fund Capital Reserves Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
115-00-0000-361100	Interest On Investments	-	-	-	-
115-00-0000-391010	From General Fund	-	2,649,207.85	4,541,499.17	-
Total		\$ -	\$ 2,649,207.85	\$ 4,541,499.17	\$ -

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
115-11-1103-409210	Transfer To General Fund	974,051.95	-	-	-
Total		\$ 974,051.95	\$ -	\$ -	\$ -

Capital Projects Fund Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
125-00-0000-331060	HUD EDI - Community Project Funding	-	-	3,400,000.00	-
125-00-0000-335325	Capital Facilities Tax Reimbursement - 6th Cent	8,135,849.90	2,637,135.89	10,449,325.33	-
125-00-0000-391025	Transfer From General Fund	-	-	-	-
Total		\$ 8,135,849.90	\$ 2,637,135.89	\$ 13,849,325.33	\$ -

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
125-13-1301-508410	Bitter Cr Reconstruction	-	-	3,400,000.00	-
125-13-1301-508415	First Security Bank Building Project	-	-	-	-
125-13-1301-508416	First Security Bank Building Project - Phase 2	-	-	-	-
125-13-1303-507150	Interchange Road Project	-	-	-	-
125-13-1303-507208	SPT NE Rock Springs Detention	1,476,666.72	805,072.09	1,997,114.78	-
125-13-1303-507209	SPT Killpecker Creek Detention	26,816.80	222,606.27	6,273,183.20	-
125-13-1303-507211	SPT Misc Storm Sewer Rehabilitation	2,158,395.75	88,190.77	280,504.27	-
125-14-1402-507212	SPT Lights at Wataha Softball Fields	-	-	-	-
125-14-1402-507214	SPT Irrigation System Replacement	3,752,988.86	-	372,846.78	-
125-14-1405-507213	SPT Ice Compressor System	197,597.60	33,179.84	33,179.84	-
Total		\$ 7,612,465.73	\$ 1,149,048.97	\$ 12,356,828.87	\$ -

Sewer Fund Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
130-00-0000-331180	Coronavirus Relief Grant	1,004,565.40	1,467,125.60	1,467,125.60	-
130-00-0000-334110	AML Funds	-	-	-	-
130-00-0000-335325	Capital Facilities Tax Reimbursement - 6th Cent	5,326,298.80	1,593,797.50	3,511,270.36	-
130-00-0000-337150	Rec Board Effluent	13,196.74	9,603.71	12,000.00	1,000.00
130-00-0000-344050	Sewer Connection Fees	67,500.00	52,950.00	75,342.86	50,000.00
130-00-0000-344100	Sewer Use Fees	5,458,193.44	5,527,320.74	5,991,813.84	6,291,000.00
130-00-0000-344150	Late Charges	17,137.31	15,492.52	15,492.52	10,000.00
130-00-0000-344200	Pretreatment Permit Fees	14,204.99	10,953.36	12,000.00	10,000.00
130-00-0000-361100	Interest On Investments	472,569.98	245,772.15	286,000.00	200,000.00
130-00-0000-361200	Adj To Market Value	57,487.67	22,300.94	26,000.00	-
130-00-0000-361320	Gain on Sale of Capital Assets	150,000.00	-	-	-
130-00-0000-366010	Prop & Liab Insurance	-	-	-	-
130-00-0000-366025	Employee Share	21,287.20	39,361.42	58,000.00	30,000.00
130-00-0000-366200	Miscellaneous Reimbursements	7,800.00	34.21	34.21	1,000.00
130-00-0000-368000	Sundry Revenues	44,745.38	35,260.06	35,260.06	5,000.00
130-00-0000-391020	Transfer from Capital Reserves	-	-	-	-
130-00-0000-391022	Depreciation Fund Transfer	4,045,074.00	-	-	-
	Total	\$ 16,700,060.91	\$ 9,019,972.21	\$ 11,490,339.45	\$ 6,598,000.00

1108 - Sewer Administration Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
130-16-1108-401011	Regular	87,824.95	77,668.22	91,595.31	104,000.00
130-16-1108-401012	Overtime	-	-	-	-
130-16-1108-402010	Group Life Insurance	109.66	94.85	114.60	200.00
130-16-1108-402011	Health Insurance	11,597.84	12,341.00	14,913.24	17,500.00
130-16-1108-402020	Social Security	5,335.88	4,740.28	5,596.76	7,000.00
130-16-1108-402021	Medicare	1,247.92	1,108.60	1,308.91	2,000.00
130-16-1108-402030	Pension	16,046.50	14,413.78	16,973.07	20,000.00
130-16-1108-402050	Unemployment Compensation	-	-	-	-
130-16-1108-402060	Workers Compensation	1,187.48	967.97	1,128.71	1,500.00
130-16-1108-402080	Compensated Absences	-	116.80	199.25	500.00
130-16-1108-403120	Collection and Payment Processing Costs	59,885.28	57,822.24	70,000.00	75,000.00
130-16-1108-403136	Sewer Claims Settlement	-	-	-	5,000.00
130-16-1108-403210	Education & Seminars	-	-	-	1,000.00
130-16-1108-403220	Books, Subscriptions & Members	-	-	-	-
130-16-1108-403310	Consulting & Technical	3,445.83	34,360.04	38,772.17	1,000.00
130-16-1108-404301	Maintenance Contracts	15,999.87	16,000.79	16,000.81	18,000.00
130-16-1108-405205	HRA Contributions	-	-	-	-
130-16-1108-405206	HSA Contributions	1,200.00	-	-	2,700.00
130-16-1108-405301	Telephone	-	-	-	-
130-16-1108-405500	Printing & Binding	-	-	-	-
130-16-1108-405801	Travel Expense	-	-	-	1,000.00
130-16-1108-406001	Office Supplies	8,188.88	7,650.94	9,350.00	13,000.00
130-16-1108-406101	Postage/Freight	25,704.69	22,611.06	25,200.00	31,000.00
130-16-1108-406120	Facility & Equipment Maintenance Supplies	-	-	-	200.00
130-16-1108-406130	Specialized Dept Supplies	1,137.50	-	-	750.00
130-16-1108-406506	Interest On Deposits	-	-	-	-
130-16-1108-407401	New Equipment Purchases	-	-	-	-
130-16-1108-407410	Replacement Equipment	-	-	-	1,000.00
130-16-1108-407415	Computer Equipment	-	533.31	533.31	1,000.00
130-16-1108-409100	Administrative Salaries	91,041.60	80,135.00	96,162.00	102,000.00
130-16-1108-409110	Administrative Other	1,744.32	1,366.10	1,639.32	2,000.00
	Total	\$ 331,698.20	\$ 331,930.98	\$ 389,487.46	\$ 407,350.00

1601 - Wastewater Treatment Plant Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
130-16-1601-401011	Regular	1,013,193.85	908,738.23	1,097,619.06	1,175,000.00
130-16-1601-401012	Overtime	2,120.48	3,183.73	3,183.73	20,000.00
130-16-1601-401018	On-Call Pay	4,801.33	4,683.03	6,076.85	29,000.00
130-16-1601-402010	Group Life Insurance	1,145.56	950.96	1,138.20	1,500.00
130-16-1601-402011	Health Insurance	256,070.73	215,520.66	260,956.02	288,000.00
130-16-1601-402020	Social Security	60,535.47	54,405.48	65,505.88	75,000.00
130-16-1601-402021	Medicare	14,157.45	12,723.89	15,319.92	18,000.00
130-16-1601-402030	Pension	190,792.04	171,306.71	205,471.09	233,000.00
130-16-1601-402050	Unemployment Compensation	-	-	-	-
130-16-1601-402060	Workers Compensation	26,368.57	22,829.82	27,498.31	32,000.00
130-16-1601-402080	Compensated Absences	8,045.97	6,908.89	6,908.89	5,000.00
130-16-1601-402103	Safety Clothing	2,497.11	2,273.36	5,000.00	4,300.00
130-16-1601-403130	EPA/DEQ Fines	-	-	-	-
130-16-1601-403210	Education & Seminars	4,788.96	5,031.00	5,500.00	14,650.00
130-16-1601-403220	Books, Subscriptions & Members	651.99	558.00	1,000.00	1,620.00
130-16-1601-403310	Consulting & Technical	48,677.13	562.00	260,000.00	255,000.00
130-16-1601-404111	Water	17,434.41	14,360.80	20,000.00	23,000.00
130-16-1601-404112	Sewer	28,392.55	19,739.70	25,000.00	30,000.00
130-16-1601-404301	Maintenance Contracts	36,838.05	32,311.22	59,750.00	61,750.00
130-16-1601-404310	Building & Grounds Maintenance	158,357.86	35,815.32	150,000.00	177,500.00
130-16-1601-404600	Laundry Service/Uniforms	7,008.30	5,561.41	7,000.00	7,800.00
130-16-1601-405201	Insurance Premiums	38,270.00	42,470.00	42,470.00	50,000.00
130-16-1601-405205	HRA Contributions	-	-	-	-
130-16-1601-405206	HSA Contributions	26,100.00	-	-	26,700.00
130-16-1601-405301	Telephone	189.37	147.69	200.00	300.00
130-16-1601-405302	Cell Phones	3,909.85	2,616.34	3,500.00	5,600.00
130-16-1601-405500	Printing & Binding	-	-	500.00	500.00
130-16-1601-405801	Travel Expense	4,585.04	669.94	10,000.00	12,000.00
130-16-1601-406001	Office Supplies	346.38	453.10	1,000.00	1,500.00
130-16-1601-406101	Postage/Freight	5,645.37	3,824.00	4,000.00	6,000.00
130-16-1601-406120	Facility & Equipment Maintenance Supplies	239,717.29	146,462.76	354,539.44	353,000.00
130-16-1601-406125	Vehicle Maintenance	9,253.77	11,820.46	25,000.00	25,000.00
130-16-1601-406130	Specialized Dept Supplies	172,707.29	137,516.11	222,077.05	225,500.00
130-16-1601-406201	Natural Gas	28,399.36	17,571.67	17,571.67	60,000.00
130-16-1601-406202	Electricity	439,033.40	357,676.30	400,000.00	500,000.00
130-16-1601-406203	Gas, Oil & Lube	30,383.37	22,700.92	35,000.00	54,500.00
130-16-1601-407007	Sludge Management	-	-	20,000.00	20,000.00
130-16-1601-407011	Household Hazardous Waste	26,456.42	-	20,000.00	25,000.00
130-16-1601-407210	Sewer Line Replacements	80,537.00	110,807.04	1,710,284.25	500,000.00
130-16-1601-407211	Building Reserve	-	-	1,450,000.00	300,000.00
130-16-1601-407401	New Equipment Purchases	26,645.34	40,540.87	44,000.00	5,000.00
130-16-1601-407410	Replacement Equipment	6,559.23	33,470.55	33,470.55	480,000.00
130-16-1601-407415	Computer Equipment	4,881.65	3,787.10	4,000.00	4,000.00
130-16-1601-407420	Vehicle Purchases	-	-	-	-
130-16-1601-407421	Vehicle Leases	-	-	-	-
130-16-1601-407830	Equipment Reserve	-	-	880,000.00	150,000.00
130-16-1601-407910	WWTP Loan Repayment	765,705.64	681,257.57	705,618.42	705,618.00
130-16-1601-409210	Transfer To General Fund	-	-	-	-
130-16-1601-501010	Depreciation Expense	150,000.00	500,000.00	500,000.00	500,000.00
130-16-1601-507002	WRF Solar Drying Facility	1,033,973.29	8,193,988.09	10,811,100.71	-
130-16-1601-507018	UV Disinfection	14,451.59	6,720.00	30,000.00	10,000.00
130-16-1601-507029	Wastewater Plant Improvement	42,531.00	2,466.14	100,000.00	115,000.00
130-16-1601-507030	SLIB Odor Control	1,004,565.40	1,467,125.60	1,467,125.60	-
130-16-1601-507205	Capital Facilities Tax Projects	-	-	-	-
130-16-1601-507206	SPT Odor Control	5,006,878.93	-	-	-
130-16-1601-507207	SPT Misc. Sewer Rehabilitation	799,604.67	985,507.85	2,839,796.81	-
130-16-1601-508410	Bitter Cr Reconstruction	-	-	-	-
	Total	\$ 11,843,208.46	\$ 14,287,064.31	\$ 23,954,182.45	\$ 6,587,338.00

Sewer Depreciation Fund Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
135-00-0000-361100	Interest On Investments	295,708.58	221,550.31	290,000.00	150,000.00
135-00-0000-361200	Adj To Market Value	131,271.39	43,873.83	43,873.83	-
135-00-0000-361250	Gain On Sale Of Investmts	-	-	-	-
135-00-0000-391030	From Sewer Fund	150,000.00	500,000.00	500,000.00	500,000.00
Total		\$ 576,979.97	\$ 765,424.14	\$ 833,873.83	\$ 650,000.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
135-16-1601-406502	Adj To Market Value Investment	-	-	-	-
135-16-1601-406508	Loss On Sale Of Investment	-	-	-	-
135-16-1601-409230	Transfer to Sewer Fund	4,045,074.00	-	-	-
Total		\$ 4,045,074.00	\$ -	\$ -	\$ -

Water Fund Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
150-00-0000-335325	Capital Facilities Tax Reimbursement - 6th Cent	56,948.13	522,105.68	3,997,664.60	-
150-00-0000-348050	Water Connection Fee	157,997.00	169,171.00	208,081.71	100,000.00
150-00-0000-348100	Water Use Fees	8,206,295.29	7,812,158.36	8,512,158.36	8,667,000.00
150-00-0000-348150	Late Charges	134,361.00	110,056.46	143,327.01	100,000.00
150-00-0000-361100	Interest On Investments	658,781.83	512,559.84	588,000.00	350,000.00
150-00-0000-361200	Adj To Market Value	52,834.45	7,553.85	18,000.00	-
150-00-0000-361250	Gain On Sale Of Investmnts	-	-	-	-
150-00-0000-366025	Employee Share	12,558.42	10,994.90	10,994.90	10,000.00
150-00-0000-366200	Miscellaneous Reimbursements	-	18,419.00	18,419.00	-
150-00-0000-366230	Service Calls & Work Orders	15,308.40	12,622.25	12,622.25	5,000.00
150-00-0000-368000	Sundry Revenues	143,436.92	218,530.06	218,530.06	-
150-00-0000-368010	Cash Over/Short	(10.00)	(71.36)	-	-
150-00-0000-368015	Insufficient Check Charge	3,040.00	2,540.00	2,540.00	1,000.00
150-00-0000-391025	6th Cent Transfer From General	-	-	-	-
Total		\$ 9,441,551.44	\$ 9,396,640.04	\$ 13,730,337.89	\$ 9,233,000.00

1108 - Water Administration Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
150-33-1108-401011	Regular	87,824.90	77,668.18	91,595.27	104,000.00
150-33-1108-401012	Overtime	-	-	-	-
150-33-1108-402010	Group Life Insurance	109.62	94.87	114.54	200.00
150-33-1108-402011	Health Insurance	11,597.78	12,341.00	14,913.24	17,500.00
150-33-1108-402020	Social Security	5,335.79	4,740.26	5,596.73	7,000.00
150-33-1108-402021	Medicare	1,247.90	1,108.61	1,308.89	2,000.00
150-33-1108-402030	Pension	16,046.52	14,413.73	16,973.02	20,000.00
150-33-1108-402050	Unemployment Compensation	-	-	-	-
150-33-1108-402060	Workers Compensation	1,187.46	967.93	1,128.65	1,500.00
150-33-1108-402080	Compensated Absences	-	116.80	199.25	500.00
150-33-1108-403120	Collection and Payment Processing Costs	59,885.22	57,822.21	70,000.00	75,000.00
150-33-1108-403210	Education & Seminars	-	-	-	1,000.00
150-33-1108-403220	Books, Subscriptions & Members	-	-	-	-
150-33-1108-403310	Consulting & Technical	3,445.83	34,360.04	38,772.17	1,000.00
150-33-1108-404100	Board Charges/Water Purchases	3,758,935.67	2,969,209.24	3,856,650.00	3,953,066.00
150-33-1108-404301	Maintenance Contracts	15,999.87	16,000.81	16,000.81	18,000.00
150-33-1108-405205	HRA Contributions	-	-	-	-
150-33-1108-405206	HSA Contributions	1,200.00	-	-	2,700.00
150-33-1108-405301	Telephone	-	-	-	-
150-33-1108-405500	Printing & Binding	-	-	-	-
150-33-1108-405801	Travel Expense	-	-	-	1,000.00
150-33-1108-406001	Office Supplies	8,188.81	7,650.97	9,350.00	13,000.00
150-33-1108-406101	Postage/Freight	25,704.61	22,611.09	25,200.00	31,000.00
150-33-1108-406120	Facility & Equipment Maintenance Supplies	-	-	-	200.00
150-33-1108-406130	Specialized Dept Supplies	1,137.50	-	-	750.00
150-33-1108-406506	Interest On Deposits	-	-	-	-
150-33-1108-407401	New Equipment Purchases	-	-	-	-
150-33-1108-407410	Replacement Equipment	-	-	-	1,000.00
150-33-1108-407415	Computer Equipment	-	533.30	533.30	1,000.00
150-33-1108-407915	Water Board Debt	137,406.86	72,325.50	72,325.50	72,326.00
150-33-1108-407920	State Water Loans	157,149.58	-	152,195.75	152,196.00
150-33-1108-409100	Administrative Salaries	87,750.00	77,253.40	92,704.08	100,000.00
150-33-1108-409110	Administrative Other	11,141.52	8,019.70	9,623.64	13,000.00
Total		\$ 4,391,295.44	\$ 3,377,237.64	\$ 4,475,184.84	\$ 4,588,938.00

3302 - Water Operations and Maintenance Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
150-33-3302-401011	Regular	736,831.04	654,347.02	788,494.70	840,000.00
150-33-3302-401012	Overtime	20,198.24	33,287.55	42,496.40	111,000.00
150-33-3302-401018	On-Call Pay	26,571.91	14,399.21	20,262.32	29,000.00
150-33-3302-402010	Group Life Insurance	849.90	665.17	794.52	1,000.00
150-33-3302-402011	Health Insurance	188,311.68	170,644.91	210,702.77	283,000.00
150-33-3302-402020	Social Security	46,542.16	43,738.10	54,141.69	61,000.00
150-33-3302-402021	Medicare	10,884.85	10,229.10	12,662.22	15,000.00
150-33-3302-402030	Pension	139,986.35	130,929.80	158,343.00	188,000.00
150-33-3302-402050	Unemployment Compensation	-	-	-	-
150-33-3302-402060	Workers Compensation	20,234.29	18,304.16	22,629.09	26,000.00
150-33-3302-402080	Compensated Absences	1,898.60	43,244.72	70,974.84	5,000.00
150-33-3302-402103	Safety Clothing	917.27	2,136.21	3,500.00	4,000.00
150-33-3302-403210	Education & Seminars	4,145.00	2,885.00	3,000.00	5,000.00
150-33-3302-403310	Consulting & Technical	-	5,214.00	90,000.00	100,000.00
150-33-3302-404310	Building & Grounds Maintenance	-	13,974.95	25,000.00	36,500.00
150-33-3302-404600	Laundry Service/Uniforms	2,442.64	2,172.16	2,400.00	3,000.00
150-33-3302-405201	Insurance Premiums	14,883.00	16,520.00	16,520.00	22,000.00
150-33-3302-405205	HRA Contributions	-	-	-	-
150-33-3302-405206	HSA Contributions	16,800.00	-	-	23,700.00
150-33-3302-405301	Telephone	315.36	295.44	400.00	600.00
150-33-3302-405302	Cell Phones	3,838.00	3,109.62	4,000.00	4,500.00
150-33-3302-405801	Travel Expense	169.54	-	1,000.00	4,000.00
150-33-3302-406001	Office Supplies	156.74	-	200.00	600.00
150-33-3302-406101	Postage/Freight	1.00	-	200.00	1,500.00
150-33-3302-406120	Facility & Equipment Maintenance Supplies	146,862.18	191,819.99	325,000.00	355,000.00
150-33-3302-406122	SCADA Maintenance	-	-	-	35,000.00
150-33-3302-406125	Vehicle Maintenance	3,109.44	11,570.01	12,000.00	20,000.00
150-33-3302-406130	Specialized Dept Supplies	114,776.17	208,433.08	270,988.12	181,000.00
150-33-3302-406201	Natural Gas	6,136.55	3,779.18	6,000.00	12,000.00
150-33-3302-406202	Electricity	260,081.66	258,572.64	300,000.00	335,000.00
150-33-3302-406203	Gas, Oil & Lube	18,682.30	15,705.45	30,000.00	40,000.00
150-33-3302-406502	Adj To Market Value Investment	-	-	-	-
150-33-3302-406508	Loss On Sale Of Investment	-	-	-	-
150-33-3302-407401	New Equipment Purchases	-	-	-	-
150-33-3302-407410	Replacement Equipment	-	-	-	-
150-33-3302-407415	Computer Equipment	3,495.00	9,713.50	12,000.00	12,000.00
150-33-3302-407420	Vehicle Purchases	-	-	75,000.00	-
150-33-3302-407421	Vehicle Leases	-	-	-	-
150-33-3302-407830	Equipment Reserve	-	-	650,000.00	50,000.00
150-33-3302-407831	Water Meter Reserve	-	-	100,000.00	200,000.00
150-33-3302-407851	Water Tank Roof Reserve	-	-	200,000.00	100,000.00
150-33-3302-409115	Admin-Building Rental	-	-	-	-
150-33-3302-409120	Street Dept Services	-	-	-	10,000.00
150-33-3302-409245	6th Cent Transfer to General Fund	-	-	-	-
150-33-3302-501010	Depreciation Expense	50,000.00	50,000.00	50,000.00	50,000.00
150-33-3302-507150	Interchange Road Project	-	130.34	900,718.56	-
150-33-3302-507205	Capital Facilities Tax Projects	-	-	-	-
150-33-3302-507210	SPT Misc. Water Rehabilitation	43,032.64	551,419.25	3,986,368.84	-
150-33-3302-507902	Water Line Upgrade/Replac	90,950.15	387,227.44	13,732,283.33	1,250,000.00
150-33-3302-507904	Decomm Tanks/Pumphouses	-	-	-	10,000.00
150-33-3302-507908	Fire Hydrant Replacement	4,564.32	4,956.89	35,000.00	45,000.00
150-33-3302-507927	Meter Replacement	275,070.90	172,668.92	180,000.00	200,000.00
150-33-3302-507928	Back Flow Prevention Program	-	-	-	30,000.00
150-33-3302-507930	Storage Tank Cleaning	-	16,908.00	16,908.00	-
	Total	\$ 2,252,738.88	\$ 3,049,001.81	\$ 22,409,988.40	\$ 4,699,400.00

Water Depreciation Fund Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
155-00-0000-361100	Interest On Investments	63,852.27	49,361.36	58,000.00	40,000.00
155-00-0000-391050	From Water Fund	50,000.00	50,000.00	50,000.00	50,000.00
Total		\$ 113,852.27	\$ 99,361.36	\$ 108,000.00	\$ 90,000.00

CAP Projects Fund Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
215-00-0000-331020	CAP HUD Payments	466,971.00	429,889.00	429,889.00	530,000.00
	Total	\$ 466,971.00	\$ 429,889.00	\$ 429,889.00	\$ 530,000.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
215-35-3525-409250	Transfer To Public Housing	466,971.00	429,889.00	429,889.00	530,000.00
	Total	\$ 466,971.00	\$ 429,889.00	\$ 429,889.00	\$ 530,000.00

Public Housing Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
250-00-0000-331010	HUD Operating Subsidy	446,272.00	289,804.00	401,157.00	430,000.00
250-00-0000-361100	Interest On Investments	7,525.26	4,981.80	5,500.00	5,500.00
250-00-0000-361150	Interest on Program Income	-	79.96	200.00	2,000.00
250-00-0000-361310	Capital Asset Clearing	-	-	-	-
250-00-0000-361320	Gain on Sale of Capital Assets	-	-	-	-
250-00-0000-363010	Dwelling Rental	374,174.40	333,215.00	374,157.00	386,000.00
250-00-0000-366010	Prop & Liab Insurance	-	-	-	-
250-00-0000-366025	Employee Share	-	4,227.30	5,100.00	6,800.00
250-00-0000-368000	Sundry Revenues	272.52	172.78	200.00	405,250.00
250-00-0000-368010	Cash Over/Short	-	-	-	-
250-00-0000-368030	Other Operating Receipts	52,946.72	18,667.96	25,000.00	40,000.00
250-00-0000-391191	Transfer from CAP Projects	466,971.00	429,889.00	429,889.00	530,000.00
	Total	\$ 1,348,161.90	\$ 1,081,037.80	\$ 1,241,203.00	\$ 1,805,550.00

3501 - Public Housing Administration Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
250-35-3501-401011	Regular	198,203.68	194,355.79	234,608.67	223,000.00
250-35-3501-401012	Overtime	136.16	21.26	36.27	500.00
250-35-3501-402010	Group Life Insurance	215.22	202.02	243.90	500.00
250-35-3501-402011	Health Insurance	36,007.89	34,111.44	41,131.86	41,000.00
250-35-3501-402020	Social Security	12,710.71	11,408.05	13,741.00	15,000.00
250-35-3501-402021	Medicare	2,972.67	2,668.01	3,213.61	4,000.00
250-35-3501-402030	Pension	36,863.09	36,070.92	43,466.22	45,000.00
250-35-3501-402050	Unemployment Compensation	-	-	-	-
250-35-3501-402060	Workers Compensation	4,253.01	3,821.23	4,615.90	4,000.00
250-35-3501-402080	Compensated Absences	12,231.31	94.07	94.07	5,000.00
250-35-3501-403120	Collection Costs	2,548.75	2,887.43	2,887.43	6,000.00
250-35-3501-403121	Collection Losses	44,054.00	(1,886.00)	15,000.00	15,000.00
250-35-3501-403210	Education & Seminars	4,209.00	2,691.07	7,500.00	7,500.00
250-35-3501-403308	Administration	1,550.00	-	1,500.00	2,000.00
250-35-3501-403309	Temporary Staffing	11,841.48	-	-	15,000.00
250-35-3501-403322	Audit Expense	6,000.00	6,000.00	6,000.00	6,000.00
250-35-3501-404011	Utility Reimb Payments	9,573.00	9,369.00	9,369.00	11,000.00
250-35-3501-404111	Water	43,673.85	33,648.13	42,000.00	50,000.00
250-35-3501-404112	Sewer	33,028.67	22,791.42	28,000.00	30,000.00
250-35-3501-404301	Maintenance Contracts	9,700.03	15,074.92	25,000.00	30,000.00
250-35-3501-404310	Building & Grounds Maintenance	145.00	11,347.97	11,347.97	10,000.00
250-35-3501-404515	Extraordinary Maintenance	-	-	-	-
250-35-3501-405201	Insurance Premiums	48,205.00	48,710.00	48,710.00	55,000.00
250-35-3501-405205	HRA Contributions	-	-	-	-
250-35-3501-405206	HSA Contributions	4,200.00	-	-	5,000.00
250-35-3501-405403	Promotional Advertising	245.66	172.33	250.00	1,000.00
250-35-3501-405801	Travel Expense	4,038.21	(1,654.53)	2,000.00	6,000.00
250-35-3501-406001	Office Supplies	2,264.34	1,015.88	2,000.00	5,000.00
250-35-3501-406101	Postage/Freight	1,911.92	1,956.30	2,600.00	3,000.00
250-35-3501-406201	Natural Gas	12,908.06	7,764.71	10,000.00	13,000.00
250-35-3501-406202	Electricity	20,325.93	14,985.81	18,000.00	19,000.00
250-35-3501-406501	Sundry	5,149.37	3,131.14	5,000.00	12,500.00
250-35-3501-406510	Housing Janitorial	4,465.00	3,168.00	4,320.00	4,500.00
250-35-3501-406511	Housing Pest Control	-	-	1,000.00	1,000.00
250-35-3501-406512	Housing Heating and Cooling Contracts	285.00	225.00	500.00	550.00
250-35-3501-407410	Replacement Equipment	3,797.80	1,885.87	3,000.00	7,000.00
250-35-3501-501020	Depreciation Expense	105,332.86	-	-	-
	Total	\$ 683,046.67	\$ 466,037.24	\$ 587,135.90	\$ 653,050.00

3502 - Public Housing Maintenance Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
250-35-3502-401011	Regular	255,680.52	236,947.31	288,839.93	288,000.00
250-35-3502-401012	Overtime	-	134.91	230.14	2,000.00
250-35-3502-401018	On-Call Pay	-	-	-	3,000.00
250-35-3502-402010	Group Life Insurance	311.58	237.10	284.52	500.00
250-35-3502-402011	Health Insurance	71,582.10	66,768.16	81,105.30	97,000.00
250-35-3502-402020	Social Security	15,414.39	14,523.68	17,631.61	19,000.00
250-35-3502-402021	Medicare	3,604.98	3,396.68	4,123.53	5,000.00
250-35-3502-402030	Pension	48,035.10	44,746.42	54,300.06	57,000.00
250-35-3502-402050	Unemployment Compensation	-	-	-	-
250-35-3502-402060	Workers Compensation	6,720.49	6,097.54	7,394.27	8,000.00
250-35-3502-402080	Compensated Absences	3,293.99	4,232.19	4,258.94	5,000.00
250-35-3502-403210	Education & Seminars	633.75	2,537.42	3,000.00	5,000.00
250-35-3502-403309	Temporary Staffing	-	-	-	-
250-35-3502-404301	Maintenance Contracts	-	-	-	-
250-35-3502-404310	Building & Grounds Maintenance	5,142.28	7,678.96	10,000.00	20,000.00
250-35-3502-404515	Extraordinary Maintenance	78,372.77	39,708.47	75,000.00	527,200.00
250-35-3502-404516	Casualty Loss Expenditures	-	-	-	-
250-35-3502-405205	HRA Contributions	-	-	-	-
250-35-3502-405206	HSA Contributions	10,800.00	-	-	10,800.00
250-35-3502-405302	Cell Phones	1,947.55	1,037.14	1,375.00	2,500.00
250-35-3502-405801	Travel Expense	-	-	1,500.00	2,500.00
250-35-3502-406120	Facility & Equipment Maintenance Supplies	41,545.56	30,305.38	30,305.38	65,000.00
250-35-3502-406203	Gas, Oil & Lube	7,634.87	5,900.74	6,520.00	8,000.00
250-35-3502-406511	Housing Pest Control	5,025.00	9,508.00	10,000.00	17,000.00
250-35-3502-407410	Replacement Equipment	1,547.00	1,012.26	5,000.00	10,000.00
Total		\$ 557,291.93	\$ 474,772.36	\$ 600,868.68	\$ 1,152,500.00

Section 8 Vouchers Program Revenues and Expenditures

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
295-00-0000-322320	Portable Reimbursements	-	-	-	3,000.00
295-00-0000-331030	Subsidy - HAPS	363,362.00	332,337.00	400,000.00	415,000.00
295-00-0000-331032	Fraud Recovery - HAP	-	-	-	1,000.00
295-00-0000-331035	Subsidy - Admin	64,057.00	44,153.00	57,827.00	69,000.00
295-00-0000-331050	Portable Admin	-	-	-	-
295-00-0000-331052	Fraud Recovery - Admin	-	-	-	1,000.00
295-00-0000-361100	Interest On Investments	292.58	299.86	299.86	500.00
295-00-0000-366025	Employee Share	-	-	-	500.00
295-00-0000-366200	Miscellaneous Reimbursements	-	-	-	500.00
295-00-0000-366325	Portable Reimbursement - Utility	-	-	-	500.00
Total		\$ 427,711.58	\$ 376,789.86	\$ 458,126.86	\$ 491,000.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
295-35-3508-401011	Regular	30,016.23	-	-	31,000.00
295-35-3508-402010	Group Life Insurance	22.51	-	-	50.00
295-35-3508-402011	Health Insurance	3,781.10	-	-	5,500.00
295-35-3508-402020	Social Security	1,773.29	-	-	2,500.00
295-35-3508-402021	Medicare	414.72	-	-	500.00
295-35-3508-402030	Pension	5,553.12	-	-	7,000.00
295-35-3508-402060	Workers Compensation	87.59	-	-	500.00
295-35-3508-402080	Compensated Absences	-	-	-	-
295-35-3508-403310	Consulting & Technical	-	-	-	-
295-35-3508-403313	Administrative Costs	-	2,415.16	5,000.00	3,000.00
295-35-3508-403322	Audit Expense	1,500.00	1,500.00	1,500.00	1,500.00
295-35-3508-404008	Rental Assistance - TPT	-	-	-	-
295-35-3508-404009	Rental Assistance - VASH	68,593.00	53,979.00	65,000.00	70,000.00
295-35-3508-404010	Rental Assistance Payments	293,160.00	264,820.00	325,000.00	350,000.00
295-35-3508-404011	Utility Reimb Payments	1,549.00	1,062.00	1,099.00	2,050.00
295-35-3508-404012	Portable Rental Assistance Payments	-	-	-	-
295-35-3508-404013	HAP Portable In Rent	-	-	-	-
295-35-3508-404014	HAP Portable In Utility	-	-	-	-
295-35-3508-404301	Maintenance Contracts	9,407.45	10,744.36	10,744.36	15,000.00
295-35-3508-405205	HRA Contributions	-	-	-	-
295-35-3508-405206	HSA Contributions	900.00	-	-	900.00
295-35-3508-406001	Office Supplies	365.85	736.43	1,000.00	1,500.00
Total		\$ 417,123.86	\$ 335,256.95	\$ 409,343.36	\$ 491,000.00

Combined Improvement District, and Local Improvement District #109, #118, #119 Revenues

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
550-00-0000-355010	Principal	-	-	-	50.00
Total		\$ -	\$ -	\$ -	\$ 50.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
552-00-0000-355010	Principal	-	-	-	50.00
Total		\$ -	\$ -	\$ -	\$ 50.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
556-00-0000-355010	Principal	-	-	-	50.00
Total		\$ -	\$ -	\$ -	\$ 50.00

Account	Account Description	2025 Actuals	Year to Date 2026	2027 Projected Proposed	2027 Proposed
559-00-0000-355010	Principal	-	-	-	50.00
Total		\$ -	\$ -	\$ -	\$ 50.00