



2026 BUDGET

Greg Hines, Mayor

2026 Rogers City Council

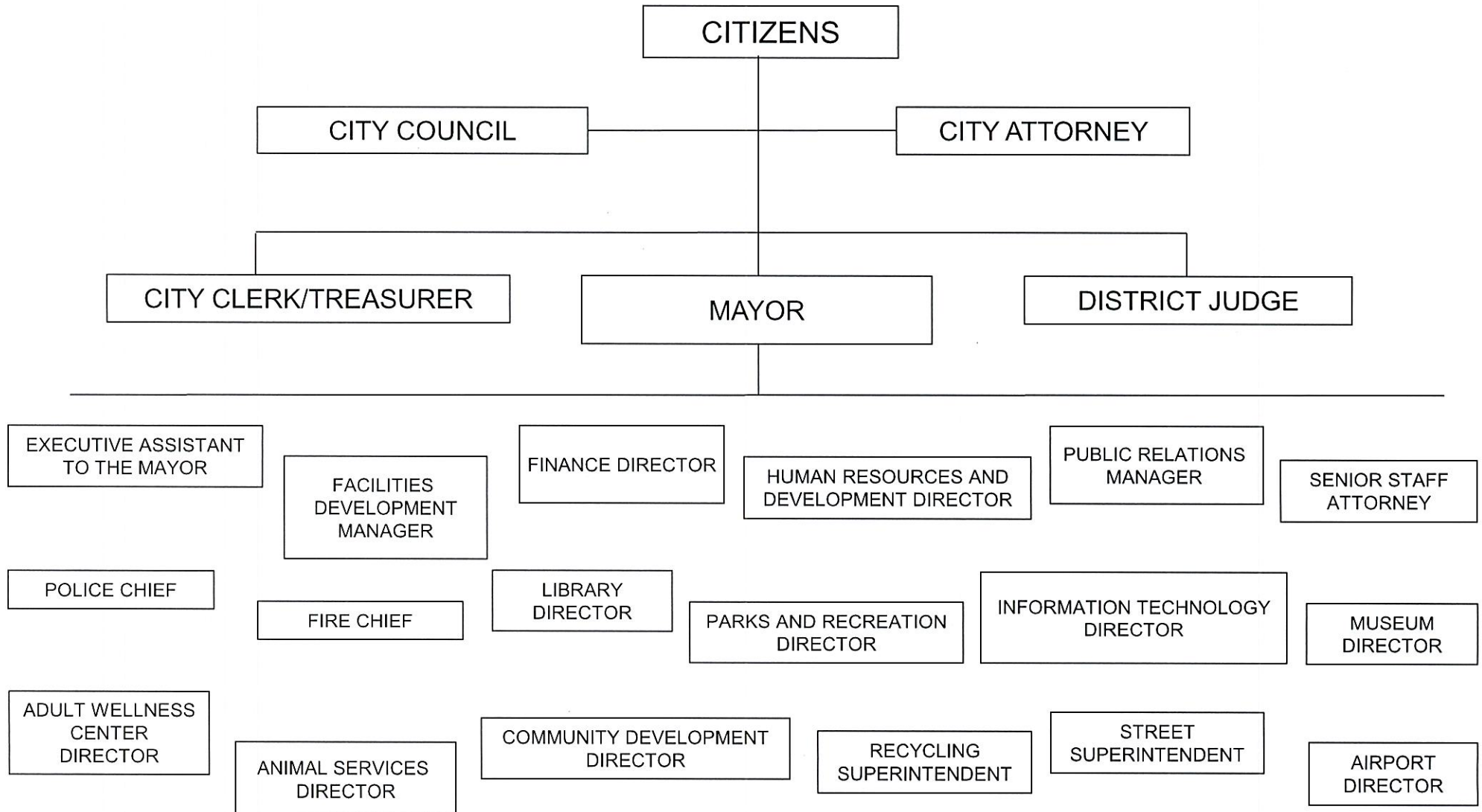
<u>Name</u>	<u>Ward</u>	<u>Position</u>
Mandy Brashear	1	1
Betsy Reithemeyer	1	2
Gary Townzen	2	1
Marge Wolf	2	2
Clay Kendall	3	1
Hayes Minor	3	2
Barney Hayes	4	1
Roger Surly	4	2

2026 Rogers Elected Officials

<u>Name</u>	<u>Position</u>
Greg Hines	Mayor
Jessica Rush	Clerk/Treasurer
Chris Griffin	District Judge
Andrew Hatfield	City Attorney

CITY OF ROGERS

2026



2026 Budget Revenue & Expense Summary

		Revenues	Expenses				
Dept #	Dept Name		Human Resources	Operating & Maintenance	Total Expenses	Capital	Total Expenses & Capital
General Fund							
01	Administration	\$ 66,569,595	\$ 3,125,020	\$ 3,661,997	\$ 6,787,017	\$ -	\$ 6,787,017
	Admin Transfers Out - Health Insurance		5,667,840		5,667,840		5,667,840
	Admin Transfers Out - Fire Pension		45,210		45,210		45,210
	Admin Transfers Out - Next 27th PP 2032		200,000		200,000		200,000
	Admin Transfers In -CDBG	96,188					
01	Administration	66,665,783	9,038,070	3,661,997	12,700,067	-	12,700,067
02	Risk Reduction	2,143,500	880,649	147,500	1,028,149		1,028,149
03	Police	446,700	17,869,095	1,694,800	19,563,895	2,306,305	21,870,200
	Police Transfers In -CMRS 911 Dispatcher HR cost	1,000,000					
04	Fire	2,103,000	13,884,069	1,932,000	15,816,069	125,000	15,941,069
05	Facilities		564,195	964,000	1,528,195	500,000	2,028,195
06	Library	2,054,874	2,014,934	534,500	2,549,434		2,549,434
08	Parks & Recreation	1,532,000	4,973,511	3,923,632	8,897,143	307,691	9,204,834
09	Information Tech		639,340	3,674,866	4,314,206		4,314,206
10	Museum	6,500	594,485	227,460	821,945		821,945
11	Adult Wellness	344,500	653,371	708,200	1,361,571	28,000	1,389,571
12	District Court	741,322	640,634	145,400	786,034		786,034
13	Animal Services	10,000	484,187	92,000	576,187		576,187
18	Community Development	117,500	2,819,092	626,700	3,445,792	10,000	3,455,792
	CD Transfers In - Comm. Dev. Salaries	266,134					
19	Criminal Justice			343,100	343,100		343,100
68	Recycling	200,000	375,098	233,000	608,098	6,000	614,098
Total General Fund		\$ 77,631,813	\$ 55,430,730	\$ 18,909,155	\$ 74,339,885	\$ 3,282,996	\$ 77,622,881
General Fund Surplus / (Deficit)							\$ 8,932
Street Fund							
16	Streets Maintenance	\$ 10,085,000	\$ 2,514,161	\$ 5,279,500	\$ 7,793,661	\$ 435,000	\$ 8,228,661
	Transfers Out - Health Insurance		314,880		314,880		314,880
	Transfers Out - Next 27th PP 2032		9,000		9,000		9,000
25	Street Development			1,250,260	1,250,260	-	1,250,260
	Transfers Out - Comm. Dev. Salaries			266,134	266,134		266,134
Total Street Fund		\$ 10,085,000	\$ 2,838,041	\$ 6,795,894	\$ 9,633,935	\$ 435,000	\$ 10,068,935
Street Fund Surplus / (Deficit)							\$ 16,065

2026 Budget Revenue & Expense Summary

		Revenues	Expenses				
Dept #	Dept Name		Human Resources	Operating & Maintenance	Total Expenses	Capital	Total Expenses & Capital
Airport Fund							
15	Airport	\$ 1,598,467	\$ 430,393	\$ 763,075	\$ 1,193,468	\$ 120,000	\$ 1,313,468
	Transfers Out - Health Insurance		49,200		49,200		\$ 49,200
	Transfers Out - Next 27th PP 2032		1,500		1,500		\$ 1,500
Total Airport Fund		\$ 1,598,467	\$ 481,093	\$ 763,075	\$ 1,244,168	\$ 120,000	\$ 1,364,168
Airport Fund Surplus / (Deficit)							\$ 234,299
Health Benefit Fund							
75	Health Benefit Fund	\$ 3,524,480	\$ 9,405,000	\$ 127,000	\$ 9,532,000	\$ -	\$ 9,532,000
	Transfers In - General Fund	5,667,840					
	Transfers In - Street Fund	314,880					
	Transfers In - Airport Fund	49,200					
Total Health Benefit Fund		\$ 9,556,400	\$ 9,405,000	\$ 127,000	\$ 9,532,000	\$ -	\$ 9,532,000
Health Benefit Fund Surplus / (Deficit)							\$ 24,400
Library Special							
32	Library Special	\$ 129,050	\$ -	\$ 129,050	\$ 129,050	\$ -	\$ 129,050
Total Library Special Fund		\$ 129,050	\$ -	\$ 129,050	\$ 129,050	\$ -	\$ 129,050
Library Special Fund Surplus / (Deficit)							\$ -
Court Automation							
38	Court Automation	\$ 70,250	\$ -	\$ 70,250	\$ 70,250	\$ -	\$ 70,250
Total Court Automation Fund		\$ 70,250	\$ -	\$ 70,250	\$ 70,250	\$ -	\$ 70,250
Court Automation Fund Surplus / (Deficit)							\$ -
CMRS 911 Act 46 Fund							
52	CMRS 911 Act 46 Fund	\$ 1,001,200	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
	Transfers Out - Police 911 Dispatcher HR cost			1,000,000	1,000,000		1,000,000
Total CMRS 911 Act 46 Fund		\$ 1,001,200	\$ -	\$ 1,001,200	\$ 1,001,200	\$ -	\$ 1,001,200
CMRS 911 Act 46 Fund Surplus / (Deficit)							\$ -
Animal Shelter Kennel Fund							
60	Animal Shelter Kennel Fund	\$ 5,275	\$ -	\$ 5,275	\$ 5,275	\$ -	\$ 5,275
Total Animal Shelter Kennel Fund		\$ 5,275	\$ -	\$ 5,275	\$ 5,275	\$ -	\$ 5,275
Animal Shelter Kennel Fund Surplus / (Deficit)							\$ -

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 100 - General Fund							
Department: 01 - Administration							
<i>Revenues</i>							
100-01-40100	State Turnback	950,708.44	1,042,907.60	1,062,898.31	1,039,631.50	1,020,000.00	1,038,000.00
100-01-40110	Property Tax	3,876,312.51	4,156,975.07	4,522,992.75	4,824,756.45	4,800,000.00	5,000,000.00
100-01-41100	City Sales Tax Revenue	23,789,634.53	26,875,516.56	29,046,678.92	30,794,226.01	30,700,000.00	31,400,000.00
100-01-41110	County Sales Tax	17,595,732.94	19,388,870.52	21,669,283.12	22,206,650.27	22,100,000.00	22,600,000.00
100-01-41115	Sales Tax Rebate	43,753.71	21,626.54	69,924.09	32,628.83	50,000.00	30,000.00
100-01-42100	Franchise Fees - SWEPCO	1,082,924.44	1,205,882.64	1,377,758.95	1,255,572.89	1,400,000.00	1,400,000.00
100-01-42105	Franchise Fees - AR Western Gas	480,346.06	655,539.79	686,811.93	572,487.93	650,000.00	650,000.00
100-01-42110	Franchise Fees - A T & T Tel	44,595.00	44,595.00	44,595.00	44,595.00	44,595.00	44,595.00
100-01-42112	Franchise Fees - A T & T Video	65,826.05	50,459.55	39,404.05	28,308.48	30,000.00	20,000.00
100-01-42115	Franchise Fees - Carroll Elec.	1,632,188.18	1,878,395.50	2,206,293.19	2,096,289.48	2,050,000.00	2,100,000.00
100-01-42120	Franchise Fees - Cox Cable	282,350.79	225,608.04	203,625.05	179,559.15	185,000.00	160,000.00
100-01-42125	Franchise Fees - NW Ark Waste	268,338.26	294,023.79	240,976.61	515,835.83	300,000.00	350,000.00
100-01-42130	Franchise Fees - Rogers Water	470,260.72	542,461.96	577,944.03	618,242.80	610,000.00	620,000.00
100-01-42133	Small Cell	2,220.00	816.10	0.00	0.00	0.00	0.00
100-01-43120	Private Club Permits	2,250.00	2,500.00	250.00	2,000.00	2,000.00	2,000.00
100-01-43375	Alcoholic Beverage Tax 5%	37,783.43	48,789.83	50,953.51	50,248.08	40,000.00	43,000.00
100-01-43376	Alcoholic Beverage Tax 4%	521,448.50	671,627.73	697,581.75	718,488.79	670,000.00	710,000.00
100-01-43605	Business License	190.00	0.00	0.00	0.00	0.00	0.00
100-01-43610	Administration Permit	1,700.60	1,265.20	517.00	4,229.30	2,000.00	2,000.00
100-01-45110	Federal Revenue	0.00	0.00	96,641.80	0.00	0.00	0.00
100-01-45600	Grants/Donations	0.00	710,000.00	410,000.00	7.00	0.00	0.00
100-01-45611	Energy Rebate	0.00	0.00	67,467.12	8,922.06	0.00	0.00
100-01-47100	Interest	510,651.94	603,239.15	2,015,114.30	3,542,977.64	1,000,000.00	400,000.00
100-01-49100	Miscellaneous Revenue	6,179.46	23,411.76	1,002.93	24,556.20	0.00	0.00
100-01-49195	Insurance Reimbursement	189,355.36	139,762.36	0.00	0.00	0.00	0.00
100-01-49220	Rogers Water Insurance Reimburse	73,560.00	0.00	0.00	0.00	0.00	0.00
100-01-49255	Reimbursements	17,600.00	58,927.15	6,400.00	0.00	0.00	0.00
100-01-49400	Rental Income	0.00	0.00	0.00	15,000.00	0.00	0.00
100-01-49500	Sale of Assets	11,636.25	7,200.00	0.00	33,000.00	0.00	0.00
100-01-49842	Realized Gain /(Loss)	(286,521.70)	(680,723.34)	226,287.84	(8,190.61)	0.00	0.00
100-01-49844	Unrealized Gain/(Loss)	(347,431.56)	(133,740.14)	1,077,129.59	25,112.52	0.00	0.00
<i>Total: Revenues</i>		\$51,323,593.91	\$57,835,938.36	\$66,398,531.84	\$68,625,135.60	\$65,653,595.00	\$66,569,595.00
<i>Other</i>							
100-01-49900	Interfund Transfer In	307,157.47	8,228.86	6,583.74	6,982.60	92,527.00	96,188.00
<i>Total: Other</i>		\$307,157.47	\$8,228.86	\$6,583.74	\$6,982.60	\$92,527.00	\$96,188.00
Department Total: 01 - Administration		\$51,630,751.38	\$57,844,167.22	\$66,405,115.58	\$68,632,118.20	\$65,746,122.00	\$66,665,783.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 01 - Administration							
<i>Human Resources</i>							
100-01-60105	Salaries and Wages	1,424,125.78	1,505,503.19	1,798,171.55	1,756,446.82	2,382,697.00	2,562,355.00
100-01-61115	Salaries & Wages - Holiday	63,052.92	62,334.97	73,095.08	79,169.61	0.00	0.00
100-01-61120	Salaries & Wages - Sick	27,600.20	17,639.13	11,284.05	9,267.07	0.00	0.00
100-01-61125	Salaries & Wages - Vacation	69,617.29	37,870.78	18,499.73	18,831.32	0.00	0.00
100-01-61126	Salaries & Wages - PTO	31,900.72	78,431.91	112,705.47	122,944.16	0.00	0.00
100-01-61127	Salaries & Wages - EMERG Closing	0.00	0.00	7,150.75	3,804.65	0.00	0.00
100-01-61135	Salaries & Wages - Other	7,200.00	7,800.00	8,400.00	7,800.00	0.00	0.00
100-01-61138	Salaries & Wages- FFCRA	1,082.88	0.00	0.00	0.00	0.00	0.00
100-01-61139	Salaries & Wages - ARPA	(35,762.96)	0.00	0.00	0.00	0.00	0.00
100-01-61150	FICA Expense	121,304.67	127,725.01	152,381.33	150,553.90	182,276.00	196,020.00
100-01-61155	Retirement Expense - APERS	235,436.08	249,499.57	297,147.75	296,862.14	339,825.00	366,645.00
	<i>Total: Human Resources</i>	\$1,945,557.58	\$2,086,804.56	\$2,478,835.71	\$2,445,679.67	\$2,904,798.00	\$3,125,020.00
<i>Operations & Maintenance</i>							
100-01-70002	Continuing Education Finance	2,383.20	5,409.74	6,298.00	8,776.98	10,600.00	10,600.00
100-01-70003	Continuing Education HR	2,617.95	3,390.07	6,260.93	3,641.76	9,300.00	9,300.00
100-01-70004	Continuing Education Legal	2,343.20	3,539.51	1,263.91	1,466.49	14,500.00	14,500.00
100-01-70005	Continuing Education	4,316.15	2,359.54	4,421.20	3,951.92	8,390.00	8,390.00
100-01-70009	Travel & Training	1,962.12	7,949.58	7,453.19	3,631.80	17,600.00	15,000.00
100-01-70015	Uniform Expense	1,204.00	1,128.21	1,484.56	3,013.84	3,000.00	3,000.00
100-01-70025	Sampier - Fearman Pension	56,418.12	58,674.84	61,608.60	63,764.88	65,678.00	67,517.00
100-01-70100	Operating Supplies	39,771.74	48,028.00	54,411.46	50,069.79	70,000.00	70,000.00
100-01-70115	Insurance Expense	699,654.27	849,494.30	1,165,794.14	1,109,963.10	1,400,000.00	2,000,000.00
100-01-70130	Electric Utilities	48,203.55	49,568.27	52,326.86	0.00	0.00	0.00
100-01-70135	Natural Gas Utilities	4,607.99	14,049.34	15,369.27	0.00	0.00	0.00
100-01-70155	Building & Grounds Maint.	39,358.29	72,501.47	26,538.66	0.00	0.00	0.00
100-01-70155.005	Building & Grounds Maint. CAT B	0.00	1,080.67	334,974.35	0.00	0.00	0.00
100-01-70157	Victory Theater Maintenance	126,878.08	65,943.45	1,714.09	0.00	0.00	0.00
100-01-70158	Energy Savings Project	3,198,976.00	2,207,511.00	13,697.77	0.00	0.00	0.00
100-01-70160	Equipment Maintenance	0.00	0.00	0.00	0.00	0.00	7,000.00
100-01-70165	Vehicle Maintenance	5,509.43	1,413.48	2,554.53	0.00	0.00	0.00
100-01-70167	Fuel & Oil Expense	1,364.71	3,248.24	2,865.35	0.00	0.00	0.00
100-01-70170	Dues & Subscriptions	39,762.22	23,712.92	31,692.52	20,494.37	24,000.00	28,000.00
100-01-70180	Printing & Publishing	35,336.73	35,655.28	35,431.53	41,271.02	50,000.00	65,000.00
100-01-70185	Janitorial Expense	29,244.91	34,005.41	17,156.60	0.00	0.00	0.00
100-01-70190	Pest Control Services	998.68	1,067.69	1,077.50	0.00	0.00	0.00
100-01-70200	Equipment Lease Expense	16,883.19	22,140.87	19,535.44	17,821.35	20,000.00	0.00
100-01-70205	Small Tools & Equipment	385.19	719.20	1,035.21	0.00	0.00	0.00
100-01-70210	Furnishings	53,500.57	21,612.61	3,416.17	0.00	0.00	0.00
100-01-70210.005	Furnishings CAT B	0.00	28,975.97	33,048.37	0.00	0.00	0.00
100-01-70211	City Hall Improvements	0.00	0.00	2,603.38	1,129.24	3,000.00	0.00
100-01-70211.005	City Hall Improvements CAT B	0.00	0.00	0.00	1,542.59	0.00	0.00
100-01-70259	Community Branding	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
100-01-70260	Public Relations	61,185.19	102,623.60	52,055.83	35,621.16	54,000.00	50,000.00
100-01-70265	Audit Services	44,524.50	53,633.55	49,284.41	64,027.65	55,000.00	58,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-01-70267	Investment Management Services	16,484.03	19,748.70	24,577.93	17,878.40	30,000.00	20,000.00
100-01-70268	Professional Services	27,700.00	26,470.64	15,022.50	18,560.81	30,000.00	28,000.00
100-01-70268.005	Professional Services CAT B	0.00	0.00	0.00	0.00	0.00	80,000.00
100-01-70269	Contractual Services HR	14,350.00	30,100.00	23,130.40	31,077.42	39,200.00	39,200.00
100-01-70270	Miscellaneous	30,213.14	19,761.12	10,720.38	21,186.86	0.00	0.00
100-01-70271	Election Costs	0.00	0.00	19,774.60	30,063.84	0.00	20,000.00
100-01-70290	RLED	374,000.00	374,000.00	374,000.00	374,000.00	374,000.00	290,000.00
100-01-70296	Public Service Projects	5,953.22	4,799.92	2,813.19	4,781.94	6,950.00	6,950.00
100-01-70300	Solid Waste	88,939.88	0.00	0.00	0.00	0.00	0.00
100-01-70305	Legal & Contingencies	649.00	0.00	10,141.03	8,328.75	75,000.00	75,000.00
100-01-70312	Research Expense	10,107.61	10,959.38	9,029.25	14,483.06	17,200.00	17,200.00
100-01-70365	Bank Charges & Fees	1,103.85	372.90	5,402.36	(1,271.10)	1,000.00	1,000.00
100-01-70370	Unemployment Expense	5,864.09	7,090.00	2,500.00	0.00	15,000.00	10,000.00
100-01-70380	Workmen's Compensation Expense	336,801.00	372,316.00	342,572.00	499,058.00	492,840.00	492,840.00
100-01-70390	Postage	24,638.46	30,900.54	40,756.50	39,679.18	40,000.00	43,000.00
100-01-70395	Minute Indexing	950.00	1,900.00	0.00	0.00	2,500.00	2,500.00
100-01-70400	Codify City Code	8,065.00	4,753.63	4,445.69	6,936.45	10,000.00	30,000.00
100-01-70475	Special Events	35,000.00	35,000.00	40,000.00	0.00	0.00	0.00
100-01-70983	Storm Damage Hail	208,020.08	437,320.51	0.00	0.00	0.00	0.00
100-01-71900	Property Tax Expense	0.00	0.00	0.00	3,233.54	0.00	0.00
	<i>Operations & Maintenance</i>	<u>\$5,806,229.34</u>	<u>\$5,194,930.15</u>	<u>\$3,030,259.66</u>	<u>\$2,598,185.09</u>	<u>\$3,038,758.00</u>	<u>\$3,661,997.00</u>
<i>Capital</i>							
100-01-80100	Capital Expenditures	0.00	0.00	4,197,700.12	0.00	0.00	0.00
100-01-80120	City Hall Renovation	75,686.00	0.00	0.00	0.00	0.00	0.00
100-01-80120.005	City Hall Renovation CAT B	0.00	111,521.87	92,385.96	0.00	0.00	0.00
100-01-80121	Victory Theater Renovation	0.00	0.00	883,210.28	0.00	0.00	0.00
100-01-84002.005	Fleet CAT B	0.00	0.00	0.00	63,898.00	50,000.00	0.00
	<i>Total: Capital</i>	<u>\$75,686.00</u>	<u>\$111,521.87</u>	<u>\$5,173,296.36</u>	<u>\$63,898.00</u>	<u>\$50,000.00</u>	<u>\$0.00</u>
<i>Other</i>							
100-01-72100	Interfund Transfer Out	4,487,435.00	4,260,038.00	4,996,846.56	25,553,534.32	5,476,718.00	5,913,050.00
	<i>Total: Other</i>	<u>\$4,487,435.00</u>	<u>\$4,260,038.00</u>	<u>\$4,996,846.56</u>	<u>\$25,553,534.32</u>	<u>\$5,476,718.00</u>	<u>\$5,913,050.00</u>
Department Total: 01 - Administration		<u>\$12,314,907.92</u>	<u>\$11,653,294.58</u>	<u>\$15,679,238.29</u>	<u>\$30,661,297.08</u>	<u>\$11,470,274.00</u>	<u>\$12,700,067.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 02 - Risk Reduction							
<i>Revenues</i>							
100-02-43100	Building Permits	1,379,719.50	1,199,763.80	1,601,141.58	1,863,848.39	1,600,000.00	1,500,000.00
100-02-43105	Building Permit Surcharge	11,279.24	1,938.22	1,125.53	7,618.81	5,000.00	5,000.00
100-02-43125	Permit Frame Revenue	2,205.00	1,323.00	2,072.00	2,282.00	2,500.00	2,500.00
100-02-43450	Penalty Fees	26,103.20	32,790.40	33,383.30	36,303.20	25,000.00	25,000.00
100-02-43455	Re-Inspection Fees	1,225.00	1,500.00	2,650.00	10,175.00	5,000.00	5,000.00
100-02-43460	Plan Review	108,963.01	139,320.39	226,659.04	152,441.80	130,000.00	156,000.00
100-02-43605	Business License	437,686.35	386,545.05	426,584.05	544,458.87	400,000.00	450,000.00
100-02-49100	Miscellaneous Revenue	0.00	222.27	0.00	0.00	0.00	0.00
100-02-49195	Insurance Reimbursement	1,327.10	0.00	0.00	0.00	0.00	0.00
100-02-49705	Condemnation Proceeds	0.00	11,084.61	0.00	0.00	0.00	0.00
<i>Total: Revenues</i>		<u>\$1,968,508.40</u>	<u>\$1,774,487.74</u>	<u>\$2,293,615.50</u>	<u>\$2,617,128.07</u>	<u>\$2,167,500.00</u>	<u>\$2,143,500.00</u>
Department Total: 02 - Risk Reduction		\$1,968,508.40	\$1,774,487.74	\$2,293,615.50	\$2,617,128.07	\$2,167,500.00	\$2,143,500.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 02 - Risk Reduction							
<i>Human Resources</i>							
100-02-60105	Salaries and Wages	337,551.80	368,020.23	448,517.55	474,700.23	712,918.00	715,749.00
100-02-61110	Salaries & Wages - Overtime	3,306.53	1,260.00	3,165.48	1,150.35	6,000.00	3,000.00
100-02-61115	Salaries & Wages - Holiday	17,076.24	18,380.72	21,832.56	26,215.54	0.00	0.00
100-02-61120	Salaries & Wages - Sick	2,826.35	1,262.97	2,767.27	7,495.43	0.00	0.00
100-02-61125	Salaries & Wages - Vacation	6,800.97	5,747.65	4,590.44	7,057.55	0.00	0.00
100-02-61126	Salaries & Wages - PTO	20,019.56	60,009.03	42,050.79	52,795.67	0.00	0.00
100-02-61127	Salaries & Wages - EMERG Closing	0.00	0.00	5,950.42	3,683.02	0.00	0.00
100-02-61135	Salaries & Wages - Other	2,400.00	2,700.00	3,300.00	3,300.00	0.00	0.00
100-02-61139	Salaries & Wages - ARPA	(9,222.75)	0.00	0.00	0.00	0.00	0.00
100-02-61141	Salaries & Wages - Certificate	2,197.78	671.58	0.00	0.00	0.00	0.00
100-02-61150	FICA Expense	28,567.97	33,664.75	38,006.44	41,119.69	54,997.00	54,984.00
100-02-61155	Retirement Expense - APERS	59,583.48	68,609.54	79,206.89	85,283.54	107,076.00	106,916.00
	<i>Total: Human Resources</i>	\$471,107.93	\$560,326.47	\$649,387.84	\$702,801.02	\$880,991.00	\$880,649.00
<i>Operations & Maintenance</i>							
100-02-70005	Continuing Education	9,043.81	14,530.90	18,368.12	20,733.13	30,000.00	30,000.00
100-02-70015	Uniform Expense	4,618.47	2,976.77	4,847.66	4,261.82	6,000.00	6,000.00
100-02-70100	Operating Supplies	8,650.17	6,733.60	13,315.14	8,999.92	19,500.00	18,000.00
100-02-70107	Permit Frame Expense	874.20	1,042.00	2,265.00	1,254.00	3,000.00	3,000.00
100-02-70130	Electric Utilities	2,778.50	3,480.26	3,517.57	3,676.22	4,000.00	4,000.00
100-02-70135	Natural Gas Utilities	2,659.61	2,871.09	2,657.24	1,534.86	4,000.00	4,000.00
100-02-70155	Building & Grounds Maint.	8,945.42	12,025.21	7,868.08	2,926.66	6,500.00	2,000.00
100-02-70160	Equipment Maintenance	35.02	0.00	0.00	0.00	0.00	0.00
100-02-70165	Vehicle Maintenance	7,301.63	8,191.72	11,252.34	14,046.48	15,000.00	15,000.00
100-02-70167	Fuel & Oil Expense	10,499.28	13,350.85	15,491.75	16,005.34	18,500.00	18,500.00
100-02-70170	Dues & Subscriptions	5,127.34	2,808.07	3,705.19	5,269.84	4,500.00	4,500.00
100-02-70185	Janitorial Expense	4,740.31	4,375.68	5,631.07	5,127.80	0.00	0.00
100-02-70200	Equipment Lease Expense	0.00	0.00	0.00	2,158.60	4,000.00	0.00
100-02-70205	Small Tools & Equipment	3,786.33	1,039.39	2,402.72	1,215.87	3,000.00	3,000.00
100-02-70210.005	Furnishings CAT B	0.00	17,427.55	5,226.13	0.00	0.00	0.00
100-02-70250	Computer Expense	1,154.12	2,164.02	2,298.63	1,134.70	3,500.00	3,500.00
100-02-70260	Public Relations	658.74	998.68	0.00	0.00	6,000.00	6,000.00
100-02-70270	Miscellaneous	30.00	24.00	0.00	0.00	0.00	0.00
100-02-70310	Condemnation Expense	10,628.76	1,522.50	2,150.00	8,950.00	60,000.00	30,000.00
100-02-70365	Bank Charges & Fees	26,898.12	2,453.10	0.00	0.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$108,429.83	\$98,015.39	\$100,996.64	\$97,295.24	\$187,500.00	\$147,500.00
<i>Capital</i>							
100-02-80100	Capital Expenditures	25,054.80	0.00	0.00	35,035.00	0.00	0.00
100-02-80100.005	Capital Expenditures CAT B	0.00	0.00	0.00	15,036.57	8,000.00	0.00
100-02-84002.005	Fleet CAT B	0.00	29,959.00	34,999.00	36,458.50	45,000.00	0.00
	<i>Total: Capital</i>	\$25,054.80	\$29,959.00	\$34,999.00	\$86,530.07	\$53,000.00	\$0.00
Department Total: 02 - Risk Reduction		\$604,592.56	\$688,300.86	\$785,383.48	\$886,626.33	\$1,121,491.00	\$1,028,149.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 03 - Police							
<i>Revenues</i>							
100-03-43350	Insurance Reports	28,277.00	31,140.00	35,620.00	23,630.00	23,000.00	23,000.00
100-03-43355	Warrant Service Fees	46,970.33	46,142.66	45,092.32	50,257.76	40,000.00	45,000.00
100-03-43360	False Alarm Fees	12,670.00	10,480.00	15,140.00	9,750.00	8,000.00	8,000.00
100-03-44200	Child Passenger Act	137.50	193.75	380.00	335.00	800.00	300.00
100-03-44315	Act 209 - Jail Fines	81,066.34	81,175.78	107,246.12	117,044.83	70,000.00	90,000.00
100-03-45110	Federal Revenue	37,346.20	43,246.27	103,832.75	45,764.12	40,000.00	40,000.00
100-03-45120	DEA Overtime Revenue	10,540.56	22,708.60	17,091.48	23,960.54	20,000.00	20,000.00
100-03-45305	State Revenue	0.00	570,545.00	53,825.00	0.00	0.00	0.00
100-03-45600	Grants/Donations	2,500.00	2,500.00	0.00	0.00	0.00	0.00
100-03-45620	Federal Grant CESF	48,133.77	18,041.46	0.00	0.00	0.00	0.00
100-03-45623	Project Safe Neighborhoods Federal Revenue (FY2019 awarded 2022)	0.00	5,000.00	0.00	0.00	0.00	0.00
100-03-45624	Project Safe Neighborhoods Federal Revenue (FY2018 awarded 2020)	13,111.80	0.00	0.00	0.00	0.00	0.00
100-03-45628	Edward Byrne Grant Federal Revenue 2019	23,433.00	0.00	0.00	0.00	0.00	0.00
100-03-45629	Edward Byrne Grant Federal Revenue 2020	22,210.00	0.00	0.00	0.00	0.00	0.00
100-03-45630	Edward Byrne Grant Federal Revenue 2021	0.00	37,529.19	0.00	286.81	0.00	0.00
100-03-45631	Edward Byrne Grant Federal Revenue 2022	0.00	5,834.28	27,596.78	0.00	0.00	0.00
100-03-49100	Miscellaneous Revenue	19,370.29	17,448.98	13,402.44	4,868.42	0.00	0.00
100-03-49180	WC Salary Reimbursement	5,311.42	1,474.13	7,584.00	1,643.57	0.00	0.00
100-03-49195	Insurance Reimbursement	48,347.13	30,842.39	140,640.40	96,810.03	0.00	0.00
100-03-49246	Extra Duty Reimbursement	98,594.00	160,512.00	268,254.00	310,835.18	140,000.00	200,000.00
100-03-49410	Tower Rental	44,866.59	35,414.97	20,337.38	20,400.00	20,400.00	20,400.00
100-03-49500	Sale of Assets	18,158.13	53,191.88	3,468.13	0.00	0.00	0.00
	<i>Total: Revenues</i>	\$561,044.06	\$1,173,421.34	\$859,510.80	\$705,586.26	\$362,200.00	\$446,700.00
<i>Other</i>							
100-03-49900	Interfund Transfer In	50,000.00	0.00	0.00	0.00	0.00	1,000,000.00
	<i>Total: Other</i>	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
	Department Total: 03 - Police	\$611,044.06	\$1,173,421.34	\$859,510.80	\$705,586.26	\$362,200.00	\$1,446,700.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 03 - Police							
<i>Human Resources</i>							
100-03-60105	Salaries and Wages	7,091,227.66	6,758,297.64	8,672,009.29	9,162,696.87	11,848,498.00	13,404,082.00
100-03-61110	Salaries & Wages - Overtime	386,598.20	473,717.17	472,450.77	541,615.37	600,000.00	600,000.00
100-03-61111	Salaries & Wages - Extra Duty	82,566.61	128,453.67	221,967.89	261,458.35	140,000.00	200,000.00
100-03-61115	Salaries & Wages - Holiday	361,126.52	358,861.65	418,009.20	489,314.65	0.00	0.00
100-03-61120	Salaries & Wages - Sick	360,797.67	320,055.64	288,647.99	384,167.14	0.00	0.00
100-03-61125	Salaries & Wages - Vacation	448,829.20	456,710.38	466,212.40	524,111.13	0.00	0.00
100-03-61126	Salaries & Wages - PTO	35,573.12	73,637.16	115,598.84	142,962.64	0.00	0.00
100-03-61127	Salaries & Wages - EMERG Closing	0.00	0.00	72,524.43	16,545.79	0.00	0.00
100-03-61135	Salaries & Wages - Other	48,000.00	45,000.00	48,000.00	48,600.00	0.00	0.00
100-03-61136	Salaries & Wages-Act 224 Officer Salary						
	Stipend Act 2022 R22-53	0.00	515,000.00	50,000.00	0.00	0.00	0.00
100-03-61139	Salaries & Wages - ARPA	(382,455.48)	(2,895,300.76)	0.00	0.00	0.00	0.00
100-03-61140	Salaries & Wages - Longevity	108,479.90	202,795.61	213,941.63	311,406.60	340,000.00	266,000.00
100-03-61141	Salaries & Wages - Certificate	25,592.32	0.00	0.00	0.00	0.00	0.00
100-03-61144	Uniform Allowance	30,590.13	28,051.53	27,501.50	29,151.59	29,700.00	29,700.00
100-03-61150	FICA Expense	651,311.91	683,187.55	810,599.84	870,641.74	991,302.00	1,109,233.00
100-03-61155	Retirement Expense - APERS	281,632.32	283,320.42	329,753.30	338,242.29	382,144.00	432,382.00
100-03-61165	Retirement Expense - LOPFI	943,128.34	968,179.78	1,271,999.50	1,486,393.49	1,654,343.00	1,827,698.00
	<i>Total: Human Resources</i>	\$10,472,998.42	\$8,399,967.44	\$13,479,216.58	\$14,607,307.65	\$15,985,987.00	\$17,869,095.00
<i>Operations & Maintenance</i>							
100-03-70005	Continuing Education	158,740.60	152,945.94	127,676.23	174,053.49	180,000.00	180,000.00
100-03-70005.005	Continuing Education CAT B	0.00	0.00	0.00	0.00	0.00	20,000.00
100-03-70015	Uniform Expense	174,783.51	149,905.44	180,046.29	140,954.67	175,000.00	215,000.00
100-03-70100	Operating Supplies	12,651.28	16,156.69	15,853.24	15,540.86	20,000.00	20,000.00
100-03-70103	Less Lethal Supplies	0.00	0.00	0.00	0.00	99,000.00	83,900.00
100-03-70108	Ammunition	38,789.69	98,753.19	100,418.20	91,727.03	90,000.00	10,000.00
100-03-70160	Equipment Maintenance	5,855.59	4,179.58	2,634.67	6,722.79	30,000.00	15,000.00
100-03-70165	Vehicle Maintenance	196,562.81	226,494.85	261,377.19	324,133.45	250,000.00	250,000.00
100-03-70167	Fuel & Oil Expense	241,024.29	330,502.31	314,242.75	299,959.92	340,000.00	330,000.00
100-03-70170	Dues & Subscriptions	3,953.59	3,529.00	3,337.00	3,647.00	3,900.00	3,900.00
100-03-70175	Accreditation Expense	7,827.60	9,237.50	4,595.00	4,761.64	10,000.00	10,000.00
100-03-70180	Printing & Publishing	1,165.20	768.65	1,732.25	1,451.54	2,500.00	2,000.00
100-03-70200	Equipment Lease Expense	73,673.48	71,278.22	71,716.82	85,885.01	90,000.00	70,000.00
100-03-70205	Small Tools & Equipment	95,019.42	157,485.53	222,437.02	200,047.38	200,000.00	200,000.00
100-03-70205.005	Small Tools & Equipment CAT B	0.00	31,623.60	0.00	0.00	0.00	0.00
100-03-70260	Public Relations	1,931.25	2,775.07	1,125.83	3,881.38	10,000.00	8,000.00
100-03-70268	Professional Services	0.00	0.00	0.00	0.00	4,000.00	4,000.00
100-03-70270	Miscellaneous	3,796.59	3,924.81	24,692.91	3,206.38	0.00	0.00
100-03-70272	Reimbursements	0.00	0.00	0.00	4,927.78	0.00	0.00
100-03-70315	Abatement Expense	218.65	0.00	0.00	0.00	5,000.00	5,000.00
100-03-70350	Hiring/Recruiting	11,420.53	14,542.76	23,063.29	48,442.94	41,000.00	41,000.00
100-03-70390	Postage	0.00	0.00	0.00	0.00	1,000.00	1,000.00
100-03-70710	Evidence Handling	17,199.58	12,148.85	14,621.09	20,056.53	25,000.00	25,000.00
100-03-70715	K-9 Expense	11,568.63	7,373.89	10,013.17	8,980.09	11,000.00	11,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-03-70715.005	K-9 Expense CAT B	0.00	0.00	0.00	0.00	0.00	30,000.00
100-03-70725	Criminal Investigation Expense	4,908.45	6,951.41	6,633.15	4,617.37	10,000.00	10,000.00
100-03-70730	Confinement Expense	61,740.00	63,360.00	92,880.00	103,200.00	70,000.00	70,000.00
100-03-70735	Drug Enforcement Expense	40,000.00	20,000.00	40,000.00	40,000.00	80,000.00	80,000.00
100-03-70994	Project Safe Neighborhoods Federal Expense (FY2019 awarded 2022)	0.00	5,000.00	0.00	0.00	0.00	0.00
100-03-70996	Project Safe Neighborhoods Federal Expense (FY2018 awarded 2020)	3,392.00	0.00	0.00	0.00	0.00	0.00
100-03-70998	CESF Grant Expenses	22,337.35	8,370.00	0.00	0.00	0.00	0.00
100-03-71203	Edward Byrne Grant Federal Expense 2020	22,210.00	0.00	0.00	0.00	0.00	0.00
100-03-71204	Edward Byrne Grant Federal Expense 2021	0.00	37,529.19	0.00	286.81	0.00	0.00
100-03-71205	Edward Byrne Grant Federal Expense 2022	0.00	13,845.97	19,562.09	4,073.40	0.00	0.00
100-03-71206	Edward Byrne Grant Federal Expense 2023	0.00	0.00	0.00	24,165.74	0.00	0.00
	<i>Operations & Maintenance</i>	\$1,210,770.09	\$1,448,682.45	\$1,538,658.19	\$1,614,723.20	\$1,747,400.00	\$1,694,800.00
<i>Capital</i>							
100-03-80100	Capital Expenditures	104,466.71	1,006,401.38	95,166.20	60,012.57	0.00	0.00
100-03-80100.005	Capital Expenditures CAT B	0.00	0.00	0.00	91,573.13	49,000.00	94,654.00
100-03-84002	Fleet	0.00	1,232,253.34	738,808.81	798,161.23	1,300,000.00	1,150,000.00
100-03-84010	Public Safety Real Time Information Center	0.00	0.00	0.00	0.00	0.00	1,061,651.00
	<i>Total: Capital</i>	\$104,466.71	\$2,238,654.72	\$833,975.01	\$949,746.93	\$1,349,000.00	\$2,306,305.00
	Department Total: 03 - Police	\$11,788,235.22	\$12,087,304.61	\$15,851,849.78	\$17,171,777.78	\$19,082,387.00	\$21,870,200.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 04 - Fire							
<i>Revenues</i>							
100-04-43305	Ambulance Fees	1,420,796.11	1,678,898.67	1,768,519.74	1,893,511.41	1,700,000.00	2,000,000.00
100-04-43320	Rural Fire Fee	2,625.00	3,125.00	3,250.00	4,625.00	5,000.00	5,000.00
100-04-45110	Federal Revenue	406,430.70	206,205.75	396,981.46	107,863.10	0.00	0.00
100-04-45305	State Revenue	7,601.28	31,538.27	8,692.00	26,936.00	0.00	0.00
100-04-45600	Grants/Donations	4,000.00	20.00	0.00	0.00	0.00	0.00
100-04-49100	Miscellaneous Revenue	1,015.60	15,870.58	2,304.38	28,037.38	0.00	0.00
100-04-49150	Contractual Ambulance Revenue	80,000.00	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
100-04-49180	WC Salary Reimbursement	11,969.39	11,346.62	5,406.00	1,674.40	0.00	0.00
100-04-49195	Insurance Reimbursement	12,629.64	6,328.38	16,745.58	7,773.80	0.00	0.00
100-04-49250	Hazmat Reimbursement	7,253.46	8,359.49	8,226.71	7,888.19	17,500.00	8,000.00
100-04-49255	Reimbursements	17,650.24	0.00	0.00	0.00	0.00	0.00
	<i>Total: Revenues</i>	<u>\$1,971,971.42</u>	<u>\$2,051,692.76</u>	<u>\$2,300,125.87</u>	<u>\$2,168,309.28</u>	<u>\$1,812,500.00</u>	<u>\$2,103,000.00</u>
	Department Total: 04 - Fire	<u>\$1,971,971.42</u>	<u>\$2,051,692.76</u>	<u>\$2,300,125.87</u>	<u>\$2,168,309.28</u>	<u>\$1,812,500.00</u>	<u>\$2,103,000.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 04 - Fire							
<i>Human Resources</i>							
100-04-60105	Salaries and Wages	6,947,978.05	7,214,309.62	7,954,383.63	8,136,884.98	10,430,260.00	11,221,568.00
100-04-61110	Salaries & Wages - Overtime	382,048.42	446,170.91	341,213.68	660,850.29	460,000.00	460,000.00
100-04-61115	Salaries & Wages - Holiday	303,465.01	316,968.87	355,154.96	367,391.82	0.00	0.00
100-04-61120	Salaries & Wages - Sick	395,649.54	394,600.01	454,244.17	369,617.14	0.00	0.00
100-04-61125	Salaries & Wages - Vacation	623,368.39	624,476.77	674,886.44	748,885.49	0.00	0.00
100-04-61126	Salaries & Wages - PTO	3,469.78	11,695.56	11,414.70	12,651.05	0.00	0.00
100-04-61127	Salaries & Wages - EMERG Closing	0.00	0.00	33,821.90	19,458.09	0.00	0.00
100-04-61130	Salaries & Wages - SOD	125,074.50	128,166.72	142,483.25	146,310.72	145,000.00	0.00
100-04-61135	Salaries & Wages - Other	119,986.58	121,649.89	121,408.78	122,058.39	170,000.00	170,000.00
100-04-61139	Salaries & Wages - ARPA	(164,314.46)	(6,101,402.36)	0.00	0.00	0.00	0.00
100-04-61150	FICA Expense	135,777.74	143,163.37	155,053.12	162,944.12	191,267.00	209,258.00
100-04-61155	Retirement Expense - APERS	35,777.18	41,804.39	45,405.76	46,516.16	71,140.00	92,439.00
100-04-61165	Retirement Expense - LOPFI	1,170,369.73	1,277,139.61	1,426,292.91	1,490,770.23	1,627,816.00	1,730,804.00
	<i>Total: Human Resources</i>	\$10,078,650.46	\$4,618,743.36	\$11,715,763.30	\$12,284,338.48	\$13,095,483.00	\$13,884,069.00
<i>Operations & Maintenance</i>							
100-04-70005	Continuing Education	136,051.55	153,486.43	171,007.80	188,081.02	210,000.00	220,000.00
100-04-70015	Uniform Expense	168,731.50	176,253.00	204,579.40	263,224.35	265,000.00	265,000.00
100-04-70020	Health & Wellness	28,767.94	28,927.73	32,462.91	37,024.23	40,000.00	40,000.00
100-04-70100	Operating Supplies	53,243.48	50,724.23	64,563.85	51,462.41	60,000.00	60,000.00
100-04-70105	Medical Supplies	174,544.05	196,957.36	198,355.37	244,430.99	235,000.00	260,000.00
100-04-70130	Electric Utilities	67,964.63	69,551.76	67,639.54	70,289.48	81,000.00	81,000.00
100-04-70135	Natural Gas Utilities	30,102.59	43,665.12	40,599.51	31,857.97	47,000.00	47,000.00
100-04-70140	Telephone Expense	0.00	0.00	0.00	531.26	2,000.00	3,500.00
100-04-70155	Building & Grounds Maint.	101,829.46	91,826.22	120,920.38	101,779.25	115,000.00	85,000.00
100-04-70160	Equipment Maintenance	44,312.37	49,821.88	56,769.86	73,549.78	105,000.00	105,000.00
100-04-70165	Vehicle Maintenance	175,107.00	207,907.37	299,939.61	252,745.07	230,000.00	250,000.00
100-04-70167	Fuel & Oil Expense	128,722.89	202,887.37	180,743.86	165,384.90	200,000.00	200,000.00
100-04-70170	Dues & Subscriptions	12,761.98	10,711.41	20,209.16	29,738.46	21,000.00	21,000.00
100-04-70175	Accreditation Expense	14,562.30	8,466.45	10,030.62	16,195.33	15,000.00	15,000.00
100-04-70185	Janitorial Expense	3,060.59	2,777.96	2,739.64	2,318.80	0.00	0.00
100-04-70200	Equipment Lease Expense	7,537.64	7,277.96	5,360.21	7,493.17	8,400.00	0.00
100-04-70205	Small Tools & Equipment	28,648.36	24,918.88	55,683.08	37,648.57	35,000.00	35,000.00
100-04-70250	Computer Expense	28,331.22	11,121.86	17,702.46	5,227.55	14,000.00	14,000.00
100-04-70260	Public Relations	8,616.98	12,075.06	19,678.63	13,282.97	12,000.00	12,000.00
100-04-70261	Fire Special Operations	35,663.11	25,627.17	39,525.90	42,138.45	45,000.00	45,000.00
100-04-70262	Fire Prevention & Safety	2,995.17	2,710.99	9,157.73	3,080.30	2,500.00	2,500.00
100-04-70268	Professional Services	10,695.20	11,922.23	8,842.20	17,866.72	12,000.00	42,000.00
100-04-70270	Miscellaneous	883.31	346.21	2,871.23	483.95	0.00	0.00
100-04-70340	Public Alert System	0.00	54.72	5,923.95	2,572.16	14,170.00	10,000.00
100-04-70340.005	Public Alert System CAT B	0.00	0.00	0.00	0.00	0.00	35,000.00
100-04-70365	Bank Charges & Fees	7,124.04	10,204.51	0.00	0.00	0.00	0.00
100-04-70605	Respiratory Protection Equipment	43,158.52	41,532.53	34,318.61	37,820.74	45,000.00	45,000.00
100-04-70610	Fire Hose and Foam	4,020.23	3,859.89	11,377.29	46,871.03	10,000.00	15,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-04-70830	Contract Services	4,000.00	9,252.75	9,876.90	2,312.15	10,600.00	24,000.00
	<i>Operations & Maintenance</i>	\$1,321,436.11	\$1,454,869.05	\$1,690,879.70	\$1,745,411.06	\$1,834,670.00	\$1,932,000.00
<i>Capital</i>							
100-04-80100	Capital Expenditures	370,244.02	33,298.13	0.00	0.00	0.00	0.00
100-04-80100.005	Capital Expenditures CAT B	0.00	116,637.48	371,959.23	93,424.78	360,000.00	0.00
100-04-80127	Fire SCBA Equipment	0.00	0.00	696,322.05	0.00	0.00	0.00
100-04-80201	Capital Grant Expense	0.00	0.00	113,702.04	162,327.03	0.00	0.00
100-04-84002	Fleet	0.00	4,729.69	125,452.61	0.00	0.00	0.00
100-04-84002.005	Fleet CAT B	0.00	259,105.00	0.00	320,849.62	505,000.00	125,000.00
100-04-84211	Fire Station #4 Construction	0.00	0.00	0.00	140,284.00	0.00	0.00
	<i>Total: Capital</i>	\$370,244.02	\$413,770.30	\$1,307,435.93	\$716,885.43	\$865,000.00	\$125,000.00
	Department Total: 04 - Fire	\$11,770,330.59	\$6,487,382.71	\$14,714,078.93	\$14,746,634.97	\$15,795,153.00	\$15,941,069.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 05 - Facilities							
<i>Human Resources</i>							
100-05-60105	Salaries and Wages	0.00	0.00	0.00	263,736.19	444,870.00	458,807.00
100-05-61110	Salaries & Wages - Overtime	0.00	0.00	0.00	130.44	0.00	0.00
100-05-61115	Salaries & Wages - Holiday	0.00	0.00	0.00	13,360.32	0.00	0.00
100-05-61120	Salaries & Wages - Sick	0.00	0.00	0.00	1,205.42	0.00	0.00
100-05-61125	Salaries & Wages - Vacation	0.00	0.00	0.00	2,597.28	0.00	0.00
100-05-61126	Salaries & Wages - PTO	0.00	0.00	0.00	13,324.34	0.00	0.00
100-05-61127	Salaries & Wages - EMERG Closing	0.00	0.00	0.00	753.58	0.00	0.00
100-05-61135	Salaries & Wages - Other	0.00	0.00	0.00	1,650.00	0.00	0.00
100-05-61150	FICA Expense	0.00	0.00	0.00	21,597.25	34,033.00	35,099.00
100-05-61155	Retirement Expense - APERS	0.00	0.00	0.00	45,463.54	68,154.00	70,289.00
	<i>Total: Human Resources</i>	\$0.00	\$0.00	\$0.00	\$363,818.36	\$547,057.00	\$564,195.00
<i>Operations & Maintenance</i>							
100-05-70015	Uniform Expense	0.00	0.00	0.00	1,610.82	4,000.00	4,000.00
100-05-70130	Electric Utilities	0.00	0.00	0.00	60,133.33	68,000.00	68,000.00
100-05-70135	Natural Gas Utilities	0.00	0.00	0.00	7,544.16	20,000.00	20,000.00
100-05-70155	Building & Grounds Maint.	0.00	0.00	0.00	119,661.77	470,000.00	602,000.00
100-05-70155.005	Building & Grounds Maint. CAT B	0.00	0.00	0.00	538,768.07	245,000.00	0.00
100-05-70158	Energy Savings Project	0.00	0.00	0.00	4,954,950.06	0.00	0.00
100-05-70165	Vehicle Maintenance	0.00	0.00	0.00	2,446.68	6,000.00	10,000.00
100-05-70167	Fuel & Oil Expense	0.00	0.00	0.00	2,869.95	5,000.00	5,000.00
100-05-70185	Janitorial Expense	0.00	0.00	0.00	26,319.87	72,000.00	74,000.00
100-05-70190	Pest Control Services	0.00	0.00	0.00	1,000.87	1,500.00	9,000.00
100-05-70205	Small Tools & Equipment	0.00	0.00	0.00	1,496.61	2,000.00	2,000.00
100-05-70210	Furnishings	0.00	0.00	0.00	53,507.25	70,000.00	70,000.00
100-05-70268	Professional Services	0.00	0.00	0.00	8,955.00	10,000.00	10,000.00
100-05-70270	Miscellaneous	0.00	0.00	0.00	24.00	0.00	0.00
100-05-70475	Special Events	0.00	0.00	0.00	63,316.19	70,000.00	90,000.00
	<i>Operations & Maintenance</i>	\$0.00	\$0.00	\$0.00	\$5,842,604.63	\$1,043,500.00	\$964,000.00
<i>Capital</i>							
100-05-80100.005	Capital Expenditures CAT B	0.00	0.00	0.00	110,777.69	500,000.00	0.00
100-05-80120.005	City Hall Renovation CAT B	0.00	0.00	0.00	53,114.52	0.00	0.00
100-05-80121	Victory Theater Renovation	0.00	0.00	0.00	2,333,195.43	0.00	0.00
100-05-84002.005	Fleet CAT B	0.00	0.00	0.00	84,437.61	50,000.00	0.00
100-05-84516	Rogers Activity Center and Foerster Park	0.00	0.00	0.00	0.00	0.00	500,000.00
	<i>Total: Capital</i>	\$0.00	\$0.00	\$0.00	\$2,581,525.25	\$550,000.00	\$500,000.00
Department Total: 05 - Facilities		\$0.00	\$0.00	\$0.00	\$8,787,948.24	\$2,140,557.00	\$2,028,195.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 06 - Library							
<i>Revenues</i>							
100-06-40110	Property Tax	1,453,777.17	1,559,592.07	1,696,511.72	1,809,283.75	1,750,000.00	1,900,000.00
100-06-43505	Printing & Copying Fees	7,329.30	9,024.18	12,499.55	13,075.51	11,600.00	11,600.00
100-06-43510	Non-Resident Fees	16,853.90	20,483.25	23,695.95	22,154.90	21,000.00	21,000.00
100-06-43515	Book Request Fees	370.35	438.00	487.05	311.60	500.00	500.00
100-06-44400	Library Fines	4,554.45	6,854.57	7,639.49	4,841.01	7,000.00	7,000.00
100-06-45110	Federal Revenue	217,880.40	614.40	2,563.90	2,543.90	0.00	0.00
100-06-45305	State Revenue	8,100.00	14,400.00	6,750.00	11,250.00	0.00	0.00
100-06-45310	State Aid Grant	112,201.00	127,985.00	126,512.00	128,410.00	129,104.00	114,774.00
100-06-49100	Miscellaneous Revenue	8.00	860.16	1,547.65	5.00	0.00	0.00
	<i>Total: Revenues</i>	<u>\$1,821,074.57</u>	<u>\$1,740,251.63</u>	<u>\$1,878,207.31</u>	<u>\$1,991,875.67</u>	<u>\$1,919,204.00</u>	<u>\$2,054,874.00</u>
	Department Total: 06 - Library	\$1,821,074.57	\$1,740,251.63	\$1,878,207.31	\$1,991,875.67	\$1,919,204.00	\$2,054,874.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 06 - Library							
<i>Human Resources</i>							
100-06-60105	Salaries and Wages	1,081,017.24	1,102,557.12	1,217,463.21	1,259,271.03	1,543,971.00	1,639,087.00
100-06-61115	Salaries & Wages - Holiday	55,193.08	54,281.68	60,256.81	67,506.70	0.00	0.00
100-06-61120	Salaries & Wages - Sick	50,234.17	23,446.41	21,166.74	28,959.76	0.00	0.00
100-06-61125	Salaries & Wages - Vacation	59,267.52	38,929.11	34,173.70	42,744.20	0.00	0.00
100-06-61126	Salaries & Wages - PTO	16,473.73	56,574.58	67,990.56	73,466.40	0.00	0.00
100-06-61127	Salaries & Wages - EMERG Closing	0.00	796.58	15,404.28	5,731.76	0.00	0.00
100-06-61135	Salaries & Wages - Other	11,700.00	11,700.00	11,100.00	11,250.00	0.00	0.00
100-06-61138	Salaries & Wages- FFCRA	849.44	0.00	0.00	0.00	0.00	0.00
100-06-61139	Salaries & Wages - ARPA	(48,880.58)	0.00	0.00	0.00	0.00	0.00
100-06-61150	FICA Expense	92,546.45	94,207.51	105,091.31	109,025.28	118,114.00	125,390.00
100-06-61155	Retirement Expense - APERS	187,771.13	195,609.89	217,494.64	226,766.54	235,349.00	250,457.00
	<i>Total: Human Resources</i>	\$1,506,172.18	\$1,578,102.88	\$1,750,141.25	\$1,824,721.67	\$1,897,434.00	\$2,014,934.00
<i>Operations & Maintenance</i>							
100-06-70005	Continuing Education	1,163.24	3,804.34	1,771.12	6,259.81	6,000.00	6,000.00
100-06-70100	Operating Supplies	17,917.05	25,967.49	33,736.23	32,228.15	40,150.00	39,000.00
100-06-70130	Electric Utilities	52,956.98	57,826.20	48,500.12	52,968.79	66,000.00	62,000.00
100-06-70135	Natural Gas Utilities	11,136.43	21,640.45	9,328.36	8,293.69	20,000.00	11,000.00
100-06-70155	Building & Grounds Maint.	60,671.54	38,610.48	70,370.11	64,869.00	0.00	0.00
100-06-70155.005	Building & Grounds Maint. CAT B	0.00	0.00	0.00	35,867.70	0.00	0.00
100-06-70160	Equipment Maintenance	0.00	3,307.75	3,418.66	3,256.54	4,000.00	4,000.00
100-06-70165	Vehicle Maintenance	2,871.33	3,146.17	3,459.49	2,928.53	4,860.00	4,000.00
100-06-70170	Dues & Subscriptions	3,288.56	3,392.83	4,092.29	1,382.00	4,000.00	4,000.00
100-06-70180	Printing & Publishing	774.02	592.38	1,658.96	398.58	2,000.00	2,000.00
100-06-70185	Janitorial Expense	8,953.69	8,837.33	10,195.88	10,944.15	0.00	10,000.00
100-06-70200	Equipment Lease Expense	19,162.16	18,773.06	13,517.61	16,757.31	22,000.00	0.00
100-06-70210	Furnishings	568.94	0.00	5,464.10	5,184.08	5,500.00	6,000.00
100-06-70210.005	Furnishings CAT B	0.00	27,970.98	0.00	11,435.20	4,000.00	0.00
100-06-70260	Public Relations	2,304.88	1,840.88	2,705.00	2,661.36	3,000.00	3,000.00
100-06-70268	Professional Services	0.00	0.00	0.00	0.00	500.00	500.00
100-06-70270	Miscellaneous	960.00	626.22	456.00	312.00	0.00	0.00
100-06-70365	Bank Charges & Fees	691.14	1,177.16	0.00	0.00	1,000.00	1,000.00
100-06-70410	Adult Programming	2,506.65	1,353.17	3,997.99	4,148.62	4,500.00	4,500.00
100-06-70412	Young Adult Programming	951.68	2,559.82	2,794.64	3,495.29	3,500.00	3,500.00
100-06-70415	Children's Programming	7,978.64	7,390.69	8,270.07	9,108.28	9,000.00	9,000.00
100-06-70800	Library Book Fund	310,259.20	333,480.65	336,814.49	351,366.94	365,000.00	365,000.00
100-06-70862	Grant Expenses	18,336.10	20,148.16	459.00	0.00	0.00	0.00
100-06-70863	Grant Expense-ARPA	20,700.54	34,940.05	0.00	0.00	0.00	0.00
100-06-70993	Scholarship Expense	8,100.00	14,400.00	5,400.00	12,600.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$552,252.77	\$631,786.26	\$566,410.12	\$636,466.02	\$565,010.00	\$534,500.00
	Department Total: 06 - Library	\$2,058,424.95	\$2,209,889.14	\$2,316,551.37	\$2,461,187.69	\$2,462,444.00	\$2,549,434.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 08 - Parks & Recreation							
<i>Revenues</i>							
100-08-43550	Facility Rental	77,902.50	116,073.58	161,116.61	224,837.88	175,000.00	180,000.00
100-08-43551	Facility Rental-Aquatics	18,139.00	72,076.13	79,317.32	79,447.98	70,000.00	75,000.00
100-08-44903	Arts and Culture -Ticket Sales	0.00	0.00	0.00	46,303.00	15,000.00	25,000.00
100-08-44904	Arts and Culture -Donations	0.00	0.00	0.00	95.00	1,000.00	1,000.00
100-08-44905	Arts and Culture -Concession Revenue	0.00	0.00	0.00	0.00	5,000.00	2,000.00
100-08-44906	Arts and Culture -Merchandise Revenue	0.00	0.00	0.00	120.00	0.00	1,000.00
100-08-45600	Grants/Donations	206,637.91	113,694.88	241,300.00	142,500.00	0.00	0.00
100-08-46100	Concession Revenue	11,369.86	15,599.41	7,475.90	8,458.59	8,000.00	8,000.00
100-08-46101	Concession Revenue-Aquatics	205,561.18	333,835.49	331,921.04	322,047.85	300,000.00	325,000.00
100-08-46102	Beverage Contract Revenue	18,517.09	19,954.44	21,699.62	20,400.98	18,000.00	9,000.00
100-08-46110	Aquatics Center	640,782.88	902,437.00	840,974.12	795,951.00	800,000.00	825,000.00
100-08-46155	Tower Rental - A T & T	56,500.31	58,195.32	59,941.18	61,739.42	60,000.00	60,000.00
100-08-46165	Instructional Program Fee	8,310.00	18,645.00	19,295.00	7,900.00	20,000.00	10,000.00
100-08-49100	Miscellaneous Revenue	1,431.80	1,345.19	1,974.43	1,901.75	0.00	0.00
100-08-49180	WC Salary Reimbursement	0.00	1,901.57	27,584.98	8,736.52	0.00	0.00
100-08-49195	Insurance Reimbursement	14,991.63	0.00	2,884.50	2,700.72	0.00	0.00
100-08-49255	Reimbursements	52.39	3,465.99	14,287.25	95,535.72	0.00	0.00
100-08-49500	Sale of Assets	2,081.88	0.00	0.00	1,424.92	0.00	0.00
100-08-49526	Cemetery Revenue	0.00	0.00	0.00	0.00	0.00	6,000.00
100-08-49706	Abatement Proceeds	0.00	0.00	0.00	0.00	0.00	5,000.00
<i>Total: Revenues</i>		<u>\$1,262,278.43</u>	<u>\$1,657,224.00</u>	<u>\$1,809,771.95</u>	<u>\$1,820,101.33</u>	<u>\$1,472,000.00</u>	<u>\$1,532,000.00</u>
Department Total: 08 - Parks & Recreation		\$1,262,278.43	\$1,657,224.00	\$1,809,771.95	\$1,820,101.33	\$1,472,000.00	\$1,532,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 08 - Parks & Recreation							
<i>Human Resources</i>							
100-08-60105	Salaries and Wages	2,015,716.05	2,230,880.64	2,461,148.97	2,876,740.43	3,684,750.00	4,078,668.00
100-08-61110	Salaries & Wages - Overtime	1,583.00	4,556.63	10,906.53	9,447.86	25,000.00	25,000.00
100-08-61115	Salaries & Wages - Holiday	90,056.46	91,371.42	100,059.07	127,170.55	0.00	0.00
100-08-61120	Salaries & Wages - Sick	33,067.91	33,343.18	28,172.87	20,577.41	0.00	0.00
100-08-61125	Salaries & Wages - Vacation	68,199.46	57,923.46	63,434.03	39,812.19	0.00	0.00
100-08-61126	Salaries & Wages - PTO	71,914.73	105,555.72	137,059.68	178,312.84	0.00	0.00
100-08-61127	Salaries & Wages - EMERG Closing	0.00	0.00	25,980.33	13,413.30	0.00	0.00
100-08-61135	Salaries & Wages - Other	14,700.00	15,000.00	15,000.00	16,800.00	0.00	0.00
100-08-61138	Salaries & Wages- FFCRA	507.52	0.00	0.00	0.00	0.00	0.00
100-08-61139	Salaries & Wages - ARPA	(78,393.36)	0.00	0.00	0.00	0.00	0.00
100-08-61150	FICA Expense	168,075.57	186,358.66	208,654.04	240,836.86	283,796.00	313,931.00
100-08-61155	Retirement Expense - APERS	313,899.76	330,473.64	370,943.87	430,248.96	503,224.00	555,912.00
	<i>Total: Human Resources</i>	\$2,699,327.10	\$3,055,463.35	\$3,421,359.39	\$3,953,360.40	\$4,496,770.00	\$4,973,511.00
<i>Operations & Maintenance</i>							
100-08-70005	Continuing Education	1,838.32	14,678.89	16,238.28	25,195.04	35,000.00	40,000.00
100-08-70015	Uniform Expense	35,137.14	27,691.24	35,445.11	42,410.56	44,000.00	50,000.00
100-08-70100	Operating Supplies	35,686.01	33,566.35	35,012.99	43,252.40	43,000.00	53,000.00
100-08-70106	Concession Products	120,881.10	221,335.86	216,881.35	207,114.95	210,000.00	210,000.00
100-08-70130	Electric Utilities	270,195.36	328,267.84	329,980.31	338,479.01	400,000.00	400,000.00
100-08-70135	Natural Gas Utilities	24,726.20	30,639.87	39,681.34	36,620.18	40,000.00	44,000.00
100-08-70137	Water/Sewer Utilities	0.00	0.00	0.00	0.00	0.00	500.00
100-08-70153	Bump-out & Greenspace Maintenance	0.00	0.00	0.00	0.00	0.00	220,000.00
100-08-70154	Trails Maintenance	34,537.86	208,438.03	193,729.59	220,059.65	350,000.00	350,000.00
100-08-70155	Building & Grounds Maint.	229,370.29	195,571.27	255,307.43	219,065.04	296,000.00	275,000.00
100-08-70155.005	Building & Grounds Maint. CAT B	0.00	5,905.09	33,662.75	72,749.21	375,000.00	0.00
100-08-70160	Equipment Maintenance	43,682.90	42,188.39	48,351.40	47,961.43	54,000.00	54,000.00
100-08-70165	Vehicle Maintenance	28,325.43	11,589.15	22,909.76	22,435.82	25,000.00	27,500.00
100-08-70167	Fuel & Oil Expense	65,166.71	83,048.19	79,300.52	72,558.53	85,000.00	87,800.00
100-08-70170	Dues & Subscriptions	2,335.67	2,513.34	1,977.96	2,254.17	2,500.00	3,500.00
100-08-70180	Printing & Publishing	5,066.81	0.00	0.00	0.00	0.00	0.00
100-08-70182	Advertising	5,489.24	20,039.40	31,016.76	31,172.12	34,500.00	40,000.00
100-08-70185	Janitorial Expense	120,265.97	124,282.33	164,965.04	166,309.05	170,000.00	170,000.00
100-08-70190	Pest Control Services	2,060.29	0.00	0.00	0.00	0.00	0.00
100-08-70200	Equipment Lease Expense	31,042.88	16,596.74	28,250.45	35,115.67	60,000.00	60,000.00
100-08-70205	Small Tools & Equipment	22,179.10	21,704.25	24,782.67	22,525.00	25,000.00	25,000.00
100-08-70260	Public Relations	4,408.74	0.00	0.00	0.00	0.00	0.00
100-08-70268	Professional Services	0.00	0.00	0.00	0.00	4,000.00	4,000.00
100-08-70270	Miscellaneous	976.73	724.04	1,920.02	2,892.50	0.00	0.00
100-08-70315	Abatement Expense	0.00	0.00	0.00	0.00	0.00	20,000.00
100-08-70316	Abatement Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	10,000.00
100-08-70365	Bank Charges & Fees	23,997.13	30,616.68	32,983.42	9,747.83	30,000.00	30,000.00
100-08-70405	Instructional Program Expense	32.00	0.00	2,376.63	0.00	5,000.00	3,000.00
100-08-70425	Sportsfield Maintenance	110,943.55	107,907.85	129,029.62	119,563.54	130,000.00	130,000.00
100-08-70425.005	Sportsfield Maintenance CAT B	0.00	8,300.00	0.00	15,825.78	70,000.00	16,167.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-08-70430	Swimming Pool Maintenance	221,513.09	249,093.88	510,350.19	0.00	0.00	0.00
100-08-70430.005	Swimming Pool Maintenance CAT B	0.00	50,578.28	118,742.58	307,855.30	330,400.00	158,165.00
100-08-70431	Aquatics Chemical	0.00	0.00	0.00	126,080.50	140,000.00	150,000.00
100-08-70432	Aquatics Building & Grounds Maint.	0.00	0.00	0.00	90,463.32	125,000.00	121,000.00
100-08-70433	Aquatics Mechanical	0.00	0.00	0.00	66,241.33	70,000.00	70,000.00
100-08-70434	Aquatics Operations	0.00	0.00	0.00	89,649.23	111,000.00	120,000.00
100-08-70460	Horticulture Maintenance	125,733.32	190,274.08	225,445.09	289,444.01	261,500.00	70,000.00
100-08-70465	Contract Mowing	12,285.00	25,117.01	0.00	0.00	0.00	0.00
100-08-70475	Special Events	0.00	0.00	0.00	0.00	15,000.00	15,000.00
100-08-70491	Arts and Culture - Programming	0.00	0.00	0.00	450,973.85	577,000.00	577,000.00
100-08-70492	Arts and Culture - Alleyway Activation	0.00	0.00	0.00	41,945.09	0.00	0.00
100-08-70495	Arts and Culture-Victory Theater	0.00	0.00	0.00	5,000.00	0.00	0.00
100-08-70496	Arts and Culture-Operations	0.00	0.00	0.00	127,199.20	75,500.00	75,500.00
100-08-70496.005	Arts and Culture-Operations CAT B	0.00	0.00	0.00	0.00	104,000.00	0.00
100-08-70760	Cemetery Mausoleum Plaques Expense	0.00	0.00	0.00	0.00	0.00	3,000.00
100-08-70786	Cemetery Operations	0.00	0.00	0.00	0.00	0.00	4,000.00
100-08-70787	Cemetery Building & Grounds	0.00	0.00	0.00	0.00	0.00	22,000.00
100-08-70788	Cemetery Equipment & Vehicle Maint.	0.00	0.00	0.00	0.00	0.00	10,500.00
100-08-70830	Contract Services	55,392.26	77,514.49	133,850.49	124,603.91	155,000.00	195,000.00
100-08-70865	Food Service Maintenance	762.77	1,558.20	8,474.61	197.08	9,000.00	9,000.00
100-08-70995	Donation/Grant Expenses	67,817.41	234,366.13	257,851.43	121,154.92	0.00	0.00
	<i>Operations & Maintenance</i>	\$1,701,849.28	\$2,364,106.87	\$2,978,517.79	\$3,594,115.22	\$4,461,400.00	\$3,923,632.00
<i>Capital</i>							
100-08-80100	Capital Expenditures	211,520.00	13,305.09	0.00	0.00	0.00	0.00
100-08-80100.005	Capital Expenditures CAT B	0.00	240,162.72	270,467.18	159,371.03	717,502.00	307,691.00
100-08-80105.005	Capital - Trail System CAT B	0.00	147,400.00	16,452.50	30,060.00	0.00	0.00
100-08-80107	Pinnacle Hills Open Space	113,105.00	0.00	0.00	0.00	0.00	0.00
100-08-80107.005	Pinnacle Hills Open Space CAT B	0.00	0.00	0.00	83,760.00	0.00	0.00
100-08-80115	Lake Atalanta Improvements	42,000.00	0.00	0.00	0.00	0.00	0.00
100-08-80115.005	Lake Atalanta Improvements CAT B	0.00	0.00	49,474.58	9,735.00	0.00	0.00
100-08-84002	Fleet	0.00	0.00	0.00	108,563.00	0.00	0.00
100-08-84002.005	Fleet CAT B	0.00	0.00	235,933.50	134,939.00	0.00	0.00
100-08-84512	Railyard Bike Park	22,000.00	0.00	0.00	0.00	0.00	0.00
100-08-84513	Northwest Park	0.00	0.00	4,226,816.92	5,416,470.37	0.00	0.00
	<i>Total: Capital</i>	\$388,625.00	\$400,867.81	\$4,799,144.68	\$5,942,898.40	\$717,502.00	\$307,691.00
Department Total: 08 - Parks & Recreation		\$4,789,801.38	\$5,820,438.03	\$11,199,021.86	\$13,490,374.02	\$9,675,672.00	\$9,204,834.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 09 - Information Technology							
<i>Human Resources</i>							
100-09-60105	Salaries and Wages	305,842.37	313,328.96	352,321.73	396,975.84	482,846.00	522,415.00
100-09-61115	Salaries & Wages - Holiday	15,823.12	15,294.00	16,742.32	20,567.12	0.00	0.00
100-09-61120	Salaries & Wages - Sick	0.00	1,870.16	3,837.23	625.44	0.00	0.00
100-09-61125	Salaries & Wages - Vacation	10,035.85	9,990.88	10,133.28	5,619.60	0.00	0.00
100-09-61126	Salaries & Wages - PTO	23,825.26	28,331.68	34,737.48	36,663.32	0.00	0.00
100-09-61127	Salaries & Wages - EMERG Closing	0.00	0.00	0.00	253.80	0.00	0.00
100-09-61135	Salaries & Wages - Other	1,500.00	1,500.00	1,500.00	1,800.00	0.00	0.00
100-09-61139	Salaries & Wages - ARPA	(9,222.75)	0.00	0.00	0.00	0.00	0.00
100-09-61150	FICA Expense	25,991.49	27,079.04	30,770.13	34,021.13	36,938.00	39,965.00
100-09-61155	Retirement Expense - APERS	54,696.55	56,732.42	63,726.57	70,855.77	73,972.00	76,960.00
	<i>Total: Human Resources</i>	\$428,491.89	\$454,127.14	\$513,768.74	\$567,382.02	\$593,756.00	\$639,340.00
<i>Operations & Maintenance</i>							
100-09-70005	Continuing Education	6,916.46	5,544.32	3,935.43	7,749.04	11,500.00	10,000.00
100-09-70015	Uniform Expense	562.57	771.65	728.42	1,070.91	800.00	1,100.00
100-09-70100	Operating Supplies	115.03	12.50	417.85	92.15	300.00	300.00
100-09-70155	Building & Grounds Maint.	183.28	0.00	0.00	0.00	0.00	0.00
100-09-70165	Vehicle Maintenance	0.00	0.00	0.00	44.80	100.00	100.00
100-09-70167	Fuel & Oil Expense	0.00	0.00	0.00	134.99	1,000.00	500.00
100-09-70200	Equipment Lease Expense	1,025.12	1,248.30	838.43	4,334.44	4,350.00	87,000.00
100-09-70205	Small Tools & Equipment	0.00	0.03	0.00	0.00	0.00	0.00
100-09-70210.005	Furnishings CAT B	0.00	0.00	0.00	46,096.34	0.00	0.00
100-09-70250	Computer Expense	422,128.30	119,882.03	280,905.89	235,661.86	239,249.00	385,375.00
100-09-70250.005	Computer Expense CAT B	0.00	40,288.96	15,345.51	72,115.88	115,349.00	26,280.00
100-09-70252	Communications Equipment	15,401.68	48,296.53	30,308.84	7,872.00	55,000.00	30,000.00
100-09-70252.005	Communications Equipment CAT B	0.00	6,173.49	11,718.00	36,922.47	6,200.00	39,815.00
100-09-70255	Computer Network Expense	601,728.77	644,483.85	634,243.04	781,361.19	737,765.00	804,908.00
100-09-70255.005	Computer Network Expense CAT B	0.00	601.14	1,779.11	0.00	0.00	0.00
100-09-70256	Software Licensing	28,695.29	2,602.99	27,206.95	149.00	3,000.00	0.00
100-09-70256.005	Software Licensing CAT B	0.00	260,111.84	66,566.36	11,633.00	75,573.00	0.00
100-09-70258	Support & Subscription Agreements	931,471.00	1,399,450.48	1,043,592.40	1,552,835.34	1,642,612.00	1,975,318.00
100-09-70258.005	Support & Subscription Agreements CAT B	0.00	2,090.64	999.00	2,995.00	109,568.00	209,170.00
100-09-70268	Professional Services	59,515.53	249,963.85	331,490.34	7,370.83	45,000.00	45,000.00
100-09-70268.005	Professional Services CAT B	0.00	0.00	6,421.22	41,276.32	590,000.00	60,000.00
100-09-70270	Miscellaneous	0.00	0.00	24.00	70.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$2,067,743.03	\$2,781,522.60	\$2,456,520.79	\$2,809,785.56	\$3,637,366.00	\$3,674,866.00
<i>Capital</i>							
100-09-80100	Capital Expenditures	489,063.66	136,948.92	30,048.32	0.00	0.00	0.00
100-09-80100.005	Capital Expenditures CAT B	0.00	123,297.11	41,753.30	132,285.21	499,538.00	0.00
100-09-84002.005	Fleet CAT B	0.00	0.00	0.00	28,568.95	0.00	0.00
	<i>Total: Capital</i>	\$489,063.66	\$260,246.03	\$71,801.62	\$160,854.16	\$499,538.00	\$0.00
Department Total: 09 - Information Technology		\$2,985,298.58	\$3,495,895.77	\$3,042,091.15	\$3,538,021.74	\$4,730,660.00	\$4,314,206.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 10 - Museum							
<i>Revenues</i>							
100-10-44902	Museum Gift Store Sales	3,010.29	6,718.38	8,343.60	7,390.87	5,000.00	5,000.00
100-10-45600	Grants/Donations	0.00	26,456.86	0.00	50.00	0.00	0.00
100-10-49100	Miscellaneous Revenue	25.00	903.66	357.35	1,007.65	0.00	0.00
100-10-49450	Museum Tours Revenue	0.00	0.00	0.00	1,352.69	1,500.00	1,500.00
100-10-49550	Sale of Collection	3,871.48	0.00	0.00	0.00	0.00	0.00
	<i>Total: Revenues</i>	<u>\$6,906.77</u>	<u>\$34,078.90</u>	<u>\$8,700.95</u>	<u>\$9,801.21</u>	<u>\$6,500.00</u>	<u>\$6,500.00</u>
Department Total: 10 - Museum		\$6,906.77	\$34,078.90	\$8,700.95	\$9,801.21	\$6,500.00	\$6,500.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 10 - Museum							
<i>Human Resources</i>							
100-10-60105	Salaries and Wages	265,751.46	309,319.67	332,892.31	369,726.26	470,485.00	483,439.00
100-10-61115	Salaries & Wages - Holiday	13,209.38	14,601.12	15,913.23	18,239.20	0.00	0.00
100-10-61120	Salaries & Wages - Sick	6,954.44	6,350.18	9,210.02	4,874.92	0.00	0.00
100-10-61125	Salaries & Wages - Vacation	23,398.44	12,571.68	15,345.96	17,057.18	0.00	0.00
100-10-61126	Salaries & Wages - PTO	789.90	4,531.21	5,580.88	6,615.99	0.00	0.00
100-10-61127	Salaries & Wages - EMERG Closing	0.00	0.00	3,190.00	1,779.62	0.00	0.00
100-10-61135	Salaries & Wages - Other	2,400.00	2,700.00	2,400.00	3,000.00	0.00	0.00
100-10-61139	Salaries & Wages - ARPA	(12,706.90)	0.00	0.00	0.00	0.00	0.00
100-10-61150	FICA Expense	23,150.20	26,028.96	28,511.34	31,245.06	35,992.00	36,983.00
100-10-61155	Retirement Expense - APERS	45,287.88	51,812.29	58,807.17	64,541.94	72,079.00	74,063.00
	<i>Total: Human Resources</i>	\$368,234.80	\$427,915.11	\$471,850.91	\$517,080.17	\$578,556.00	\$594,485.00
<i>Operations & Maintenance</i>							
100-10-70005	Continuing Education	556.11	5,225.00	4,183.79	45.00	5,225.00	4,000.00
100-10-70100	Operating Supplies	3,884.63	3,865.15	4,236.57	4,326.72	5,500.00	7,000.00
100-10-70100.005	Operating Supplies CAT B	0.00	7,505.52	0.00	0.00	1,000.00	0.00
100-10-70115	Insurance Expense	5,565.00	5,565.00	5,565.00	5,706.00	7,000.00	7,000.00
100-10-70130	Electric Utilities	30,076.87	34,207.79	29,292.87	27,866.36	38,000.00	35,000.00
100-10-70135	Natural Gas Utilities	11,507.45	13,990.57	13,937.41	9,616.18	16,000.00	15,000.00
100-10-70155	Building & Grounds Maint.	24,709.66	49,426.69	36,801.20	28,018.79	0.00	0.00
100-10-70155.005	Building & Grounds Maint. CAT B	0.00	407.20	0.00	7,000.00	0.00	0.00
100-10-70165	Vehicle Maintenance	0.00	0.00	0.00	0.00	1,000.00	0.00
100-10-70167	Fuel & Oil Expense	59.93	0.00	122.10	0.00	500.00	300.00
100-10-70168	Mileage	274.96	1,261.31	1,831.28	2,223.52	4,400.00	4,400.00
100-10-70170	Dues & Subscriptions	1,643.00	2,084.00	2,225.40	8,085.72	3,000.00	3,000.00
100-10-70185	Janitorial Expense	25,523.43	25,954.92	30,663.55	30,840.52	35,000.00	38,000.00
100-10-70190	Pest Control Services	187.25	187.25	198.74	291.82	500.00	500.00
100-10-70195	Rent Expense	1,014.60	2,136.00	2,400.00	5,400.00	5,400.00	7,500.00
100-10-70200	Equipment Lease Expense	4,999.68	5,631.53	3,999.66	5,905.80	6,000.00	0.00
100-10-70210.005	Furnishings CAT B	0.00	0.00	0.00	11,028.56	0.00	0.00
100-10-70260	Public Relations	17,078.91	22,027.45	19,198.81	22,717.50	34,682.00	15,000.00
100-10-70260.005	Public Relations CAT B	0.00	0.00	0.00	0.00	0.00	15,000.00
100-10-70268	Professional Services	0.00	0.00	0.00	0.00	0.00	100.00
100-10-70270	Miscellaneous	2,112.42	24.00	0.00	96.00	0.00	0.00
100-10-70365	Bank Charges & Fees	231.31	469.47	0.00	0.00	0.00	0.00
100-10-70765	Exhibit Expenses	11,268.39	11,674.49	12,429.42	8,385.10	20,300.00	16,500.00
100-10-70765.005	Exhibit Expenses CAT B	0.00	0.00	1,495.11	0.00	58,000.00	0.00
100-10-70766	Museum Educational Programming	9,949.12	8,071.39	8,367.62	7,572.02	15,220.00	18,160.00
100-10-70825	Security	6,230.45	5,429.47	5,844.76	4,364.66	12,500.00	9,000.00
100-10-70830	Contract Services	0.00	0.00	0.00	0.00	15,000.00	15,000.00
100-10-70830.005	Contract Services CAT B	0.00	0.00	0.00	3,150.00	0.00	0.00
100-10-70990	Collection Purchase	281.00	75.88	0.00	0.00	0.00	0.00
100-10-70991	Collection Maintenance	9,737.91	3,622.53	1,297.54	2,882.38	6,091.00	7,000.00
100-10-70991.005	Collection Maintenance CAT B	0.00	0.00	0.00	6,738.51	0.00	0.00
100-10-70995	Donation/Grant Expenses	0.00	0.00	0.00	0.00	1,000.00	0.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-10-71902	Museum Gift Store	858.39	6,819.64	4,420.55	6,198.86	20,000.00	10,000.00
	<i>Operations & Maintenance</i>	\$167,750.47	\$215,662.25	\$188,511.38	\$208,460.02	\$311,318.00	\$227,460.00
<i>Capital</i>							
100-10-80100.005	Capital Expenditures CAT B	0.00	0.00	65,662.61	5,667.03	0.00	0.00
	<i>Total: Capital</i>	\$0.00	\$0.00	\$65,662.61	\$5,667.03	\$0.00	\$0.00
	Department Total: 10 - Museum	\$535,985.27	\$643,577.36	\$726,024.90	\$731,207.22	\$889,874.00	\$821,945.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 11 - Adult Wellness Center							
<i>Revenues</i>							
100-11-43550	Facility Rental	0.00	125.00	75.00	250.00	0.00	0.00
100-11-44910	Fundraising Sales	4,479.50	39,390.30	51,879.25	53,098.65	25,000.00	30,000.00
100-11-46100	Concession Revenue	718.00	4,009.00	4,680.00	4,523.00	5,000.00	5,000.00
100-11-46115	Adult Wellness Center Revenues	60,080.00	118,528.38	133,662.00	128,740.00	85,000.00	80,000.00
100-11-46130	Program Activity Fee	0.00	930.00	1,619.00	1,610.00	1,500.00	1,500.00
100-11-46140	Health/Wellness Insurance Reimbursement	77,592.93	187,900.35	194,814.00	212,470.00	144,500.00	134,500.00
100-11-46165	Instructional Program Fee	45,271.50	110,485.50	154,102.00	155,367.50	93,500.00	93,500.00
100-11-46170	Donation/Grant Revenue	18,403.00	16,566.00	21,380.00	35,762.00	0.00	0.00
100-11-49100	Miscellaneous Revenue	0.00	496.38	0.00	0.00	0.00	0.00
100-11-49195	Insurance Reimbursement	18,801.75	0.00	0.00	0.00	0.00	0.00
<i>Total: Revenues</i>		\$225,346.68	\$478,430.91	\$562,211.25	\$591,821.15	\$354,500.00	\$344,500.00
Department Total: 11 - Adult Wellness Center		\$225,346.68	\$478,430.91	\$562,211.25	\$591,821.15	\$354,500.00	\$344,500.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 11 - Adult Wellness Center							
<i>Human Resources</i>							
100-11-60105	Salaries and Wages	368,987.99	321,030.96	332,574.86	421,867.09	594,373.00	546,189.00
100-11-61115	Salaries & Wages - Holiday	18,800.67	14,982.54	15,941.61	20,805.69	0.00	0.00
100-11-61120	Salaries & Wages - Sick	11,129.55	4,720.53	13,035.02	2,743.55	0.00	0.00
100-11-61125	Salaries & Wages - Vacation	24,143.55	16,632.50	25,976.60	17,590.62	0.00	0.00
100-11-61126	Salaries & Wages - PTO	4,410.52	1,802.89	2,515.63	10,424.10	0.00	0.00
100-11-61127	Salaries & Wages - EMERG Closing	0.00	0.00	1,422.19	884.56	0.00	0.00
100-11-61135	Salaries & Wages - Other	3,000.00	2,700.00	3,000.00	3,300.00	0.00	0.00
100-11-61139	Salaries & Wages - ARPA	(16,600.95)	0.00	0.00	0.00	0.00	0.00
100-11-61150	FICA Expense	31,463.58	26,653.90	29,121.62	35,217.64	45,470.00	41,784.00
100-11-61155	Retirement Expense - APERS	63,139.35	47,790.67	48,338.91	60,499.15	73,462.00	65,398.00
	<i>Total: Human Resources</i>	\$508,474.26	\$436,313.99	\$471,926.44	\$573,332.40	\$713,305.00	\$653,371.00
<i>Operations & Maintenance</i>							
100-11-70005	Continuing Education	953.10	54.00	0.00	200.00	1,000.00	1,000.00
100-11-70015	Uniform Expense	741.86	566.69	0.00	1,154.67	1,200.00	1,500.00
100-11-70015.005	Uniform Expense CAT B	0.00	400.00	0.00	0.00	0.00	0.00
100-11-70100	Operating Supplies	10,603.30	8,576.86	9,621.00	12,710.78	13,000.00	13,000.00
100-11-70106	Concession Products	7,274.07	5,300.52	12,254.98	14,565.55	15,000.00	18,000.00
100-11-70109	Fundraising Expense	0.00	3,206.98	3,773.49	3,435.91	5,000.00	10,000.00
100-11-70130	Electric Utilities	98,300.90	113,199.55	98,260.17	93,347.84	122,000.00	120,000.00
100-11-70135	Natural Gas Utilities	15,100.79	21,656.35	19,877.38	19,589.84	24,000.00	23,000.00
100-11-70155	Building & Grounds Maint.	129,312.17	93,126.03	133,295.31	180,215.66	160,000.00	160,000.00
100-11-70160	Equipment Maintenance	10,135.93	14,567.57	17,365.64	7,154.76	17,000.00	17,000.00
100-11-70165	Vehicle Maintenance	37.47	59.10	0.00	472.30	750.00	750.00
100-11-70166	Vehicle Allowance	0.00	9.61	0.00	0.00	0.00	0.00
100-11-70167	Fuel & Oil Expense	343.33	516.92	211.79	475.45	600.00	500.00
100-11-70170	Dues & Subscriptions	1,084.38	934.73	836.92	855.92	1,000.00	1,000.00
100-11-70180	Printing & Publishing	12,836.62	6,577.19	5,807.55	3,092.65	30,000.00	15,000.00
100-11-70185	Janitorial Expense	56,083.15	78,406.40	103,586.67	111,216.23	134,000.00	146,000.00
100-11-70190	Pest Control Services	985.52	776.07	1,034.76	1,042.98	1,000.00	1,000.00
100-11-70195	Rent Expense	515.74	0.00	0.00	0.00	0.00	0.00
100-11-70200	Equipment Lease Expense	4,513.45	5,683.87	4,561.46	6,612.25	8,000.00	0.00
100-11-70205	Small Tools & Equipment	778.75	0.00	0.00	664.64	1,000.00	1,000.00
100-11-70260	Public Relations	1,773.03	4,128.52	6,827.72	5,066.67	7,000.00	12,000.00
100-11-70268	Professional Services	0.00	0.00	0.00	0.00	200.00	200.00
100-11-70270	Miscellaneous	1,050.00	140.00	0.00	891.75	0.00	0.00
100-11-70365	Bank Charges & Fees	2,283.81	5,862.82	0.00	0.00	0.00	0.00
100-11-70402	Program Activity Expense	0.00	1,110.09	1,347.81	1,153.29	2,500.00	2,500.00
100-11-70404	Social Activity Expense	109.26	0.00	0.00	0.00	0.00	0.00
100-11-70405	Instructional Program Expense	25,954.00	79,232.76	96,793.39	105,883.13	115,000.00	120,000.00
100-11-70430	Swimming Pool Maintenance	26,271.87	17,260.45	21,863.27	28,570.51	27,500.00	27,500.00
100-11-70430.005	Swimming Pool Maintenance CAT B	0.00	19,400.00	0.00	0.00	0.00	0.00
100-11-70460	Horticulture Maintenance	12,000.64	6,512.06	10,937.39	10,151.87	17,000.00	17,000.00
100-11-70865	Food Service Maintenance	558.17	45.00	35.00	55.00	250.00	250.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-11-70995	Donation/Grant Expenses	0.00	87.80	0.00	0.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$419,601.31	\$487,397.94	\$548,291.70	\$608,579.65	\$704,000.00	\$708,200.00
<i>Capital</i>							
100-11-80100	Capital Expenditures	21,680.80	20,800.85	24,053.37	18,252.10	28,000.00	28,000.00
	<i>Total: Capital</i>	\$21,680.80	\$20,800.85	\$24,053.37	\$18,252.10	\$28,000.00	\$28,000.00
Department Total: 11 - Adult Wellness Center		\$949,756.37	\$944,512.78	\$1,044,271.51	\$1,200,164.15	\$1,445,305.00	\$1,389,571.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 12 - District Court							
<i>Revenues</i>							
100-12-44310	Fines & Forfeitures	470,250.15	491,743.13	583,408.86	695,730.70	550,000.00	550,000.00
100-12-44320	Court Costs	168,880.23	160,026.12	150,857.64	139,628.38	150,000.00	150,000.00
100-12-44340	Appeals Revenue	80.00	200.00	180.00	80.00	200.00	200.00
100-12-47100	Interest	743.39	1,485.22	4,624.29	7,793.53	0.00	0.00
100-12-49100	Miscellaneous Revenue	0.00	0.00	337.60	0.00	0.00	0.00
100-12-49240	County Payroll Match	31,200.00	31,200.00	32,890.00	40,504.04	39,406.00	41,122.00
	<i>Total: Revenues</i>	<u>\$671,153.77</u>	<u>\$684,654.47</u>	<u>\$772,298.39</u>	<u>\$883,736.65</u>	<u>\$739,606.00</u>	<u>\$741,322.00</u>
Department Total: 12 - District Court		\$671,153.77	\$684,654.47	\$772,298.39	\$883,736.65	\$739,606.00	\$741,322.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 12 - District Court							
<i>Human Resources</i>							
100-12-60105	Salaries and Wages	299,983.32	322,608.97	352,444.23	375,721.06	505,929.00	520,968.00
100-12-61110	Salaries & Wages - Overtime	318.12	771.46	741.34	2,362.37	0.00	0.00
100-12-61115	Salaries & Wages - Holiday	15,938.15	16,130.02	16,916.87	19,668.75	0.00	0.00
100-12-61120	Salaries & Wages - Sick	15,472.79	14,270.68	9,194.14	3,358.35	0.00	0.00
100-12-61125	Salaries & Wages - Vacation	18,855.40	10,584.47	11,448.88	12,840.21	0.00	0.00
100-12-61126	Salaries & Wages - PTO	3,747.75	9,699.06	10,269.47	15,406.73	0.00	0.00
100-12-61127	Salaries & Wages - EMERG Closing	0.00	0.00	3,832.06	1,132.94	0.00	0.00
100-12-61135	Salaries & Wages - Other	3,000.00	3,000.00	2,700.00	3,000.00	0.00	0.00
100-12-61139	Salaries & Wages - ARPA	(13,526.70)	0.00	0.00	0.00	0.00	0.00
100-12-61150	FICA Expense	25,934.14	27,613.35	29,780.08	31,318.22	38,704.00	39,854.00
100-12-61155	Retirement Expense - APERS	54,549.02	57,623.04	62,433.55	65,999.96	77,508.00	79,812.00
	<i>Total: Human Resources</i>	<u>\$424,271.99</u>	<u>\$462,301.05</u>	<u>\$499,760.62</u>	<u>\$530,808.59</u>	<u>\$622,141.00</u>	<u>\$640,634.00</u>
<i>Operations & Maintenance</i>							
100-12-70005	Continuing Education	0.00	0.00	2,888.31	0.00	5,000.00	5,000.00
100-12-70015	Uniform Expense	0.00	0.00	0.00	0.00	600.00	600.00
100-12-70100	Operating Supplies	12,878.88	13,262.42	12,707.31	14,288.88	15,000.00	15,000.00
100-12-70168	Mileage	708.40	740.54	822.83	720.00	1,200.00	1,200.00
100-12-70170	Dues & Subscriptions	1,802.53	3,094.43	1,385.54	2,462.35	3,200.00	3,200.00
100-12-70210.005	Furnishings CAT B	0.00	0.00	0.00	4,263.21	12,076.00	0.00
100-12-70268	Professional Services	0.00	0.00	0.00	0.00	400.00	400.00
100-12-70270	Miscellaneous	620.36	706.05	862.93	312.00	0.00	0.00
100-12-70830	Contract Services	129,923.09	144,168.27	220,343.38	163,090.48	180,000.00	120,000.00
	<i>Operations & Maintenance</i>	<u>\$145,933.26</u>	<u>\$161,971.71</u>	<u>\$239,010.30</u>	<u>\$185,136.92</u>	<u>\$217,476.00</u>	<u>\$145,400.00</u>
Department Total: 12 - District Court		<u>\$570,205.25</u>	<u>\$624,272.76</u>	<u>\$738,770.92</u>	<u>\$715,945.51</u>	<u>\$839,617.00</u>	<u>\$786,034.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 13 - Animal Services							
<i>Revenues</i>							
100-13-43475	Animal Service Fee	20,669.00	9,706.00	7,348.00	6,090.00	7,000.00	7,000.00
100-13-43625	Animal Licensing Fee	2,290.00	4,252.00	3,758.00	3,000.00	3,000.00	3,000.00
100-13-49100	Miscellaneous Revenue	206.25	0.00	0.00	0.00	0.00	0.00
	<i>Total: Revenues</i>	<u>\$23,165.25</u>	<u>\$13,958.00</u>	<u>\$11,106.00</u>	<u>\$9,090.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Department Total: 13 - Animal Services		\$23,165.25	\$13,958.00	\$11,106.00	\$9,090.00	\$10,000.00	\$10,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 13 - Animal Services							
<i>Human Resources</i>							
100-13-60105	Salaries and Wages	275,368.77	294,531.47	324,428.61	328,592.71	411,630.00	393,744.00
100-13-61115	Salaries & Wages - Holiday	13,681.60	13,881.60	15,469.32	17,503.60	0.00	0.00
100-13-61120	Salaries & Wages - Sick	5,587.87	7,468.28	7,619.85	14,506.92	0.00	0.00
100-13-61125	Salaries & Wages - Vacation	17,233.74	13,873.23	15,646.22	19,610.64	0.00	0.00
100-13-61126	Salaries & Wages - PTO	0.00	1,931.26	3,068.04	5,070.02	0.00	0.00
100-13-61127	Salaries & Wages - EMERG Closing	0.00	0.00	2,268.16	613.76	0.00	0.00
100-13-61135	Salaries & Wages - Other	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00
100-13-61139	Salaries & Wages - ARPA	(14,448.98)	0.00	0.00	0.00	0.00	0.00
100-13-61150	FICA Expense	22,521.07	24,045.05	26,705.63	28,016.45	31,490.00	30,121.00
100-13-61155	Retirement Expense - APERS	48,179.43	51,171.85	56,867.97	59,488.49	63,062.00	60,322.00
	<i>Total: Human Resources</i>	\$370,823.50	\$409,602.74	\$454,773.80	\$476,102.59	\$506,182.00	\$484,187.00
<i>Operations & Maintenance</i>							
100-13-70005	Continuing Education	1,116.00	0.00	447.00	0.00	1,200.00	1,700.00
100-13-70015	Uniform Expense	743.25	605.53	980.02	425.96	1,000.00	1,000.00
100-13-70100	Operating Supplies	10,594.20	8,585.40	10,733.33	8,808.64	10,000.00	10,000.00
100-13-70101	Cleaning Supplies	1,326.23	1,255.71	1,290.86	1,586.29	1,600.00	1,600.00
100-13-70130	Electric Utilities	5,388.89	5,548.45	7,095.54	9,513.52	9,500.00	13,000.00
100-13-70135	Natural Gas Utilities	4,224.36	6,416.74	7,231.77	7,025.11	9,000.00	9,000.00
100-13-70155	Building & Grounds Maint.	3,729.20	3,002.62	2,037.04	4,481.83	6,000.00	6,000.00
100-13-70155.005	Building & Grounds Maint. CAT B	0.00	0.00	0.00	29,500.00	0.00	0.00
100-13-70160	Equipment Maintenance	1,771.51	2,003.18	1,538.44	2,155.27	3,500.00	3,500.00
100-13-70165	Vehicle Maintenance	2,091.13	522.03	2,402.20	1,385.17	3,500.00	4,000.00
100-13-70167	Fuel & Oil Expense	5,783.62	6,767.37	6,015.14	5,437.36	7,000.00	7,000.00
100-13-70170	Dues & Subscriptions	150.00	150.00	150.00	150.00	200.00	200.00
100-13-70180	Printing & Publishing	44.33	334.74	428.03	428.03	500.00	500.00
100-13-70200	Equipment Lease Expense	2,474.78	2,077.76	1,540.43	2,201.45	2,500.00	0.00
100-13-70205	Small Tools & Equipment	384.08	462.77	347.14	495.63	500.00	500.00
100-13-70268	Professional Services	10,470.16	12,000.00	12,000.00	11,000.00	12,000.00	15,600.00
100-13-70320	Animal Control Expense	458.82	392.61	421.80	181.01	400.00	400.00
100-13-70365	Bank Charges & Fees	687.02	797.96	0.00	0.00	0.00	0.00
100-13-70770	Veterinarian Expenses	8,012.48	8,673.40	5,331.25	520.00	7,000.00	7,000.00
100-13-70780	Animal Food Expenses	1,516.09	8,418.80	10,234.67	6,324.36	10,000.00	11,000.00
	<i>Operations & Maintenance</i>	\$60,966.15	\$68,015.07	\$70,224.66	\$91,619.63	\$85,400.00	\$92,000.00
<i>Capital</i>							
100-13-80100	Capital Expenditures	48,725.54	0.00	0.00	0.00	0.00	0.00
100-13-84002.005	Fleet CAT B	0.00	26,773.90	0.00	0.00	0.00	0.00
	<i>Total: Capital</i>	\$48,725.54	\$26,773.90	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 13 - Animal Services		\$480,515.19	\$504,391.71	\$524,998.46	\$567,722.22	\$591,582.00	\$576,187.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 18 - Community Development							
<i>Revenues</i>							
100-18-42133	Small Cell	0.00	0.00	1,290.00	1,790.00	1,000.00	2,500.00
100-18-42140	Right of Way/Easement Fee	0.00	0.00	5,619.71	8,059.99	1,000.00	4,000.00
100-18-43110	Variances	4,100.00	5,200.00	3,900.00	7,800.00	7,000.00	8,000.00
100-18-43405	Large Scale Dev. Fees	11,900.00	16,400.00	13,700.00	68,146.00	12,000.00	30,000.00
100-18-43410	Lot Splits - Subdivisions	9,100.00	9,300.00	6,500.00	3,600.00	3,000.00	3,000.00
100-18-43415	Planning Fees	59,365.00	45,105.00	50,690.00	75,300.00	50,000.00	50,000.00
100-18-43420	Sign/Banner Fee	0.00	0.00	450.00	31,510.00	15,000.00	20,000.00
100-18-44903	Arts and Culture -Ticket Sales	12,640.20	24,362.10	69,319.00	0.00	0.00	0.00
100-18-44904	Arts and Culture -Donations	275.00	1,149.00	420.00	0.00	0.00	0.00
100-18-45600	Grants/Donations	391,000.00	21,375.00	271,000.00	0.00	0.00	0.00
100-18-46100	Concession Revenue	2,344.20	10,392.70	6,461.38	0.00	0.00	0.00
100-18-49100	Miscellaneous Revenue	3,635.00	3,870.00	3,245.00	0.00	0.00	0.00
100-18-49195	Insurance Reimbursement	1,311.22	4,090.03	0.00	6,200.71	0.00	0.00
<i>Total: Revenues</i>		\$495,670.62	\$141,243.83	\$432,595.09	\$202,406.70	\$89,000.00	\$117,500.00
<i>Other</i>							
100-18-49900	Interfund Transfer In	0.00	266,390.00	289,139.00	307,048.00	267,607.00	266,134.00
<i>Total: Other</i>		\$0.00	\$266,390.00	\$289,139.00	\$307,048.00	\$267,607.00	\$266,134.00
Department Total: 18 - Community Development		\$495,670.62	\$407,633.83	\$721,734.09	\$509,454.70	\$356,607.00	\$383,634.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 18 - Community Development							
<i>Human Resources</i>							
100-18-60105	Salaries and Wages	1,175,146.26	1,590,744.54	1,753,456.54	1,673,513.92	2,272,410.00	2,299,231.00
100-18-61115	Salaries & Wages - Holiday	55,985.78	71,113.64	80,885.95	84,068.86	0.00	0.00
100-18-61120	Salaries & Wages - Sick	30,140.75	36,438.29	26,173.93	22,994.00	0.00	0.00
100-18-61125	Salaries & Wages - Vacation	51,612.45	35,732.68	46,816.01	39,552.45	0.00	0.00
100-18-61126	Salaries & Wages - PTO	24,885.75	49,828.73	85,860.96	87,957.40	0.00	0.00
100-18-61127	Salaries & Wages - EMERG Closing	0.00	0.00	6,700.68	4,153.13	0.00	0.00
100-18-61135	Salaries & Wages - Other	6,600.00	8,100.00	7,800.00	7,200.00	0.00	0.00
100-18-61139	Salaries & Wages - ARPA	(33,304.38)	0.00	0.00	0.00	0.00	0.00
100-18-61150	FICA Expense	98,346.75	131,872.75	148,362.76	140,927.31	173,839.00	175,891.00
100-18-61155	Retirement Expense - APERS	194,650.11	266,869.08	298,741.68	286,982.81	339,861.00	343,970.00
	<i>Total: Human Resources</i>	\$1,604,063.47	\$2,190,699.71	\$2,454,798.51	\$2,347,349.88	\$2,786,110.00	\$2,819,092.00
<i>Operations & Maintenance</i>							
100-18-70005	Continuing Education	6,707.39	25,988.26	50,486.39	0.00	18,500.00	0.00
100-18-70006	Continuing Education Engineering	0.00	0.00	0.00	21,069.82	17,380.00	25,000.00
100-18-70007	Continuing Education Planning	0.00	0.00	0.00	23,062.51	35,000.00	30,000.00
100-18-70015	Uniform Expense	1,243.37	4,334.86	506.28	1,459.79	2,500.00	3,500.00
100-18-70100	Operating Supplies	14,000.00	13,672.85	5,660.81	7,771.70	15,000.00	15,000.00
100-18-70100.005	Operating Supplies CAT B	0.00	0.00	1,313.95	0.00	0.00	0.00
100-18-70160	Equipment Maintenance	500.00	641.46	0.00	775.67	4,232.00	4,000.00
100-18-70165	Vehicle Maintenance	2,291.92	6,251.18	4,520.68	11,949.64	5,800.00	8,000.00
100-18-70167	Fuel & Oil Expense	5,763.98	10,570.27	9,328.13	9,417.33	14,600.00	13,000.00
100-18-70170	Dues & Subscriptions	51,245.05	52,025.99	54,030.63	79,980.14	82,200.00	82,200.00
100-18-70200	Equipment Lease Expense	0.00	0.00	0.00	5,488.80	7,400.00	0.00
100-18-70260	Public Relations	432.53	62.11	939.47	574.32	500.00	1,000.00
100-18-70268	Professional Services	1,040.25	57,179.28	254,157.68	42,223.50	60,000.00	110,000.00
100-18-70268.005	Professional Services CAT B	0.00	0.00	29,315.00	0.00	65,000.00	60,000.00
100-18-70270	Miscellaneous	66.96	53.66	362.24	664.15	0.00	0.00
100-18-70308	Engineering Expenses	0.00	0.00	0.00	50,363.55	75,000.00	75,000.00
100-18-70330	Stormwater Expense	56,909.00	449,033.66	350,880.20	129,955.19	213,000.00	200,000.00
100-18-70335	Planning Expense	1,657.09	80,579.75	165,240.10	205,488.54	0.00	0.00
100-18-70365	Bank Charges & Fees	495.56	25,671.49	1,924.06	2,243.50	0.00	0.00
100-18-70490	Arts & Culture- DTR	100,000.00	0.00	0.00	0.00	0.00	0.00
100-18-70491	Arts and Culture - Programming	146,616.84	218,844.39	249,766.57	0.00	0.00	0.00
100-18-70492	Arts and Culture - Alleyway Activation	21,059.61	1,708.76	6,423.63	0.00	0.00	0.00
100-18-70493	Arts and Culture - Professional Services	38,833.80	64,508.50	35,013.15	0.00	0.00	0.00
100-18-70494	Arts and Culture -Butterfield Stage Operations	48,336.75	0.00	0.00	0.00	0.00	0.00
100-18-70495	Arts and Culture-Victory Theater	0.00	0.00	239,245.52	0.00	0.00	0.00
100-18-70830	Contract Services	109,597.67	14,000.00	67,298.45	0.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$606,797.77	\$1,025,126.47	\$1,526,412.94	\$592,488.15	\$616,112.00	\$626,700.00
<i>Capital</i>							
100-18-80100	Capital Expenditures	28,314.36	0.00	11,473.30	0.00	0.00	0.00
100-18-80100.005	Capital Expenditures CAT B	0.00	0.00	0.00	15,519.25	0.00	0.00
100-18-80115.005	Lake Atalanta Improvements CAT B	0.00	8,490.00	7,365.70	0.00	100,000.00	0.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
100-18-84002.005	Fleet CAT B	0.00	0.00	0.00	0.00	35,000.00	10,000.00
100-18-84533	Lake Atalanta Trail Improvements	0.00	495,646.79	4,353.22	0.00	0.00	0.00
	<i>Total: Capital</i>	<u>\$28,314.36</u>	<u>\$504,136.79</u>	<u>\$23,192.22</u>	<u>\$15,519.25</u>	<u>\$135,000.00</u>	<u>\$10,000.00</u>
Department Total: 18 - Community Development		<u>\$2,239,175.60</u>	<u>\$3,719,962.97</u>	<u>\$4,004,403.67</u>	<u>\$2,955,357.28</u>	<u>\$3,537,222.00</u>	<u>\$3,455,792.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 19 - Criminal Justice Center							
<i>Operations & Maintenance</i>							
100-19-70100	Operating Supplies	6,996.88	6,793.16	13,019.29	12,963.37	12,000.00	12,000.00
100-19-70130	Electric Utilities	142,605.39	157,038.87	162,372.91	139,493.70	187,000.00	185,000.00
100-19-70135	Natural Gas Utilities	22,753.98	33,132.50	36,242.62	32,213.73	39,000.00	39,000.00
100-19-70155	Building & Grounds Maint.	92,775.05	127,937.30	132,538.17	137,921.96	130,000.00	100,000.00
100-19-70190	Pest Control Services	1,281.29	1,950.88	1,907.08	1,914.06	2,100.00	2,100.00
100-19-70855	Interpreter	4,257.04	5,314.77	6,208.11	7,602.86	5,000.00	5,000.00
	<i>Operations & Maintenance</i>	<u>\$270,669.63</u>	<u>\$332,167.48</u>	<u>\$352,288.18</u>	<u>\$332,109.68</u>	<u>\$375,100.00</u>	<u>\$343,100.00</u>
Department Total: 19 - Criminal Justice Center		\$270,669.63	\$332,167.48	\$352,288.18	\$332,109.68	\$375,100.00	\$343,100.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 68 - Community Recycling Center							
<i>Revenues</i>							
100-68-44890	Sale of Recyclables	313,860.45	328,442.34	150,562.40	241,565.42	200,000.00	200,000.00
100-68-49100	Miscellaneous Revenue	120.00	250.00	54.40	0.00	0.00	0.00
100-68-49195	Insurance Reimbursement	0.00	0.00	2,921.28	523.77	0.00	0.00
100-68-49500	Sale of Assets	0.00	412.89	0.00	0.00	0.00	0.00
<i>Total: Revenues</i>		<u>\$313,980.45</u>	<u>\$329,105.23</u>	<u>\$153,538.08</u>	<u>\$242,089.19</u>	<u>\$200,000.00</u>	<u>\$200,000.00</u>
Department Total: 68 - Community Recycling Center		\$313,980.45	\$329,105.23	\$153,538.08	\$242,089.19	\$200,000.00	\$200,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 68 - Community Recycling Center							
<i>Human Resources</i>							
100-68-60105	Salaries and Wages	200,570.36	206,143.83	215,888.18	225,630.43	290,853.00	305,032.00
100-68-61110	Salaries & Wages - Overtime	0.00	0.00	0.00	868.32	0.00	0.00
100-68-61115	Salaries & Wages - Holiday	9,935.68	10,065.92	10,927.92	12,084.16	0.00	0.00
100-68-61120	Salaries & Wages - Sick	6,597.79	2,788.32	2,283.28	2,157.24	0.00	0.00
100-68-61125	Salaries & Wages - Vacation	10,565.82	5,623.96	14,951.55	10,008.02	0.00	0.00
100-68-61126	Salaries & Wages - PTO	5,599.80	7,184.75	5,189.71	8,393.48	0.00	0.00
100-68-61127	Salaries & Wages - EMERG Closing	0.00	0.00	2,700.88	1,300.20	0.00	0.00
100-68-61135	Salaries & Wages - Other	1,800.00	1,800.00	1,800.00	1,800.00	0.00	0.00
100-68-61139	Salaries & Wages - ARPA	(10,657.40)	0.00	0.00	0.00	0.00	0.00
100-68-61150	FICA Expense	16,584.37	16,528.99	18,159.15	18,957.79	22,250.00	23,335.00
100-68-61155	Retirement Expense - APERS	36,004.92	35,788.51	38,861.38	40,175.35	44,559.00	46,731.00
	<i>Total: Human Resources</i>	\$277,001.34	\$285,924.28	\$310,762.05	\$321,374.99	\$357,662.00	\$375,098.00
<i>Operations & Maintenance</i>							
100-68-70005	Continuing Education	942.82	370.00	895.00	1,637.00	5,000.00	5,000.00
100-68-70015	Uniform Expense	867.74	1,554.59	2,072.12	1,917.39	2,000.00	2,000.00
100-68-70100	Operating Supplies	11,062.23	9,446.57	16,104.28	20,051.15	15,000.00	20,000.00
100-68-70130	Electric Utilities	14,059.68	13,540.84	14,827.05	13,949.46	16,000.00	16,000.00
100-68-70135	Natural Gas Utilities	6,454.65	6,948.63	7,420.04	8,332.17	8,000.00	10,000.00
100-68-70155	Building & Grounds Maint.	93,605.38	125,883.19	20,921.89	25,053.99	20,000.00	20,000.00
100-68-70155.005	Building & Grounds Maint. CAT B	0.00	0.00	0.00	0.00	0.00	18,000.00
100-68-70160	Equipment Maintenance	29,460.13	34,614.79	75,633.46	30,636.65	35,000.00	35,000.00
100-68-70160.005	Equipment Maintenance CAT B	0.00	0.00	21,859.97	0.00	0.00	10,000.00
100-68-70165	Vehicle Maintenance	8,642.06	9,532.97	5,025.28	9,529.14	7,000.00	7,000.00
100-68-70167	Fuel & Oil Expense	18,359.34	12,440.20	13,050.33	10,874.17	10,000.00	10,000.00
100-68-70180	Printing & Publishing	1,949.32	467.87	294.63	1,338.14	1,000.00	2,000.00
100-68-70185	Janitorial Expense	3,810.24	3,597.99	3,730.55	2,625.14	3,000.00	3,000.00
100-68-70205	Small Tools & Equipment	2,567.28	2,948.36	4,554.12	4,357.79	3,000.00	3,000.00
100-68-70268	Professional Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00
100-68-70270	Miscellaneous	24.00	877.19	1,000.00	802.10	0.00	0.00
100-68-70300	Solid Waste	0.00	82,168.44	69,908.00	69,908.00	71,000.00	71,000.00
100-68-70830	Contract Services	0.00	6,015.52	0.00	0.00	0.00	0.00
100-68-70906.005	Parking Lot Maintenance CAT B	0.00	49,838.42	0.00	0.00	0.00	0.00
	<i>Operations & Maintenance</i>	\$191,804.87	\$360,245.57	\$257,296.72	\$201,012.29	\$197,000.00	\$233,000.00
<i>Capital</i>							
100-68-80100	Capital Expenditures	0.00	0.00	30,000.00	0.00	0.00	0.00
100-68-80100.005	Capital Expenditures CAT B	0.00	0.00	209,619.50	4,095.86	55,000.00	6,000.00
	<i>Total: Capital</i>	\$0.00	\$0.00	\$239,619.50	\$4,095.86	\$55,000.00	\$6,000.00
Department Total: 68 - Community Recycling Center		\$468,806.21	\$646,169.85	\$807,678.27	\$526,483.14	\$609,662.00	\$614,098.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 200 - Street Fund							
Department: 16 - Street Maintenance							
<i>Revenues</i>							
200-16-40100	State Turnback	4,893,020.72	6,035,621.76	5,897,199.39	5,748,586.79	6,000,000.00	6,000,000.00
200-16-40110	Property Tax	2,762,598.49	2,949,248.15	3,222,980.39	3,438,069.94	3,300,000.00	3,650,000.00
200-16-41115	Sales Tax Rebate	17,038.89	12,753.25	28,469.50	20,924.75	10,000.00	10,000.00
200-16-45110	Federal Revenue	1,331,486.95	0.00	0.00	0.00	0.00	0.00
200-16-45600	Grants/Donations	2,793,375.00	0.00	0.00	0.00	0.00	0.00
200-16-47100	Interest	77,587.93	140,088.77	603,212.13	1,116,885.73	600,000.00	400,000.00
200-16-49100	Miscellaneous Revenue	5,056.37	20,249.54	7,910.56	7,965.11	0.00	0.00
200-16-49195	Insurance Reimbursement	0.00	60,638.65	0.00	54,513.93	0.00	0.00
200-16-49400	Rental Income	250,800.00	132,000.00	0.00	0.00	0.00	0.00
200-16-49500	Sale of Assets	0.00	0.00	0.00	50,000.00	0.00	0.00
200-16-49505	Street Sign Sales	5,410.00	11,350.00	2,500.00	17,800.00	0.00	5,000.00
200-16-49700	Highway Improvements	9,565.00	9,870.00	26,630.00	27,230.00	25,000.00	20,000.00
200-16-49710	Reimbursement	63,750.00	0.00	795.08	0.00	0.00	0.00
200-16-49736	Fee in Lieu of Infrastructure Improvements	213,809.17	0.00	0.00	0.00	0.00	0.00
200-16-49737	Fee in Lieu of Stormwater Improvements	59,455.70	0.00	0.00	0.00	0.00	0.00
200-16-49760	Street Cut / Bore Bond	(11,500.00)	0.00	0.00	0.00	0.00	0.00
200-16-49761	Street Cut / Bore Forfeited	500.00	500.00	500.00	0.00	0.00	0.00
200-16-49842	Realized Gain /(Loss)	0.00	0.00	1,826.17	0.00	0.00	0.00
200-16-49844	Unrealized Gain/(Loss)	(67,138.21)	(44,993.14)	266,357.81	1,705.47	0.00	0.00
<i>Total: Revenues</i>		<u>\$12,404,816.01</u>	<u>\$9,327,326.98</u>	<u>\$10,058,381.03</u>	<u>\$10,483,681.72</u>	<u>\$9,935,000.00</u>	<u>\$10,085,000.00</u>
Department Total: 16 - Street Maintenance		\$12,404,816.01	\$9,327,326.98	\$10,058,381.03	\$10,483,681.72	\$9,935,000.00	\$10,085,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 16 - Street Maintenance							
<i>Human Resources</i>							
200-16-60105	Salaries and Wages	1,105,383.88	1,079,378.82	1,205,974.51	1,284,822.85	1,658,271.00	1,794,532.00
200-16-61110	Salaries & Wages - Overtime	178,054.69	179,044.26	207,948.47	252,627.87	250,000.00	250,000.00
200-16-61115	Salaries & Wages - Holiday	56,210.48	48,068.96	62,959.76	66,206.80	0.00	0.00
200-16-61120	Salaries & Wages - Sick	40,693.19	50,437.59	29,895.08	34,167.80	0.00	0.00
200-16-61125	Salaries & Wages - Vacation	63,529.24	61,554.34	67,842.92	70,102.43	0.00	0.00
200-16-61126	Salaries & Wages - PTO	4,775.68	9,245.26	16,016.53	20,350.08	0.00	0.00
200-16-61127	Salaries & Wages - EMERG Closing	0.00	0.00	16,206.44	8,021.68	0.00	0.00
200-16-61135	Salaries & Wages - Other	8,700.00	8,100.00	8,400.00	8,700.00	0.00	0.00
200-16-61139	Salaries & Wages - ARPA	(46,626.13)	0.00	0.00	0.00	0.00	0.00
200-16-61150	FICA Expense	105,957.65	104,717.37	117,989.62	127,549.41	145,983.00	156,407.00
200-16-61155	Retirement Expense - APERS	220,898.35	217,361.01	247,454.95	267,129.95	292,347.00	313,222.00
	<i>Total: Human Resources</i>	\$1,737,577.03	\$1,757,907.61	\$1,980,688.28	\$2,139,678.87	\$2,346,601.00	\$2,514,161.00
<i>Operations & Maintenance</i>							
200-16-70005	Continuing Education	0.00	0.00	0.00	240.00	500.00	500.00
200-16-70015	Uniform Expense	31,920.40	22,609.34	27,712.82	26,762.88	30,000.00	33,000.00
200-16-70100	Operating Supplies	7,621.71	8,007.44	6,877.72	4,893.52	7,500.00	7,500.00
200-16-70115	Insurance Expense	7,501.52	8,234.72	9,184.24	10,309.52	10,000.00	12,000.00
200-16-70130	Electric Utilities	522,079.28	575,236.62	614,943.76	666,457.43	700,000.00	780,000.00
200-16-70135	Natural Gas Utilities	17,936.43	23,133.96	28,829.24	16,418.54	40,000.00	30,000.00
200-16-70153	Bump-out & Greenspace Maintenance	185,285.18	192,786.25	276,750.32	256,222.46	400,000.00	400,000.00
200-16-70155	Building & Grounds Maint.	11,391.74	870.97	21,977.26	2,826.68	30,000.00	30,000.00
200-16-70165	Vehicle Maintenance	200,765.18	220,930.47	221,048.39	253,246.53	300,000.00	350,000.00
200-16-70167	Fuel & Oil Expense	158,761.90	216,359.37	199,072.12	183,343.62	220,000.00	220,000.00
200-16-70185	Janitorial Expense	1,077.47	2,684.63	2,479.66	2,414.99	2,500.00	2,500.00
200-16-70200	Equipment Lease Expense	0.00	1,915.32	40.11	2,257.65	5,000.00	0.00
200-16-70205	Small Tools & Equipment	6,638.26	3,155.12	8,041.44	5,546.72	5,000.00	7,000.00
200-16-70267	Investment Management Services	3,268.18	4,167.55	8,222.25	10,447.92	8,000.00	8,000.00
200-16-70268	Professional Services	202,760.04	0.00	0.00	0.00	0.00	0.00
200-16-70270	Miscellaneous	911.40	356.85	298.73	931.53	0.00	0.00
200-16-70285	Public Transit	443,288.00	0.00	0.00	0.00	0.00	0.00
200-16-70308	Engineering Expenses	0.00	0.00	0.00	5,537.50	10,000.00	10,000.00
200-16-70325	Mosquito Control	6,622.94	3,970.29	7,142.69	3,854.40	8,000.00	8,000.00
200-16-70380	Workmen's Compensation Expense	40,361.00	42,658.00	42,220.00	46,282.00	37,445.00	35,500.00
200-16-70830	Contract Services	1,000.00	57.00	0.00	0.00	0.00	0.00
200-16-70900	Asphalt Pre Mix Expense	70,887.74	19,516.10	46,734.41	31,492.93	50,000.00	70,000.00
200-16-70905	Asphalt Hot Mix Expense	521,926.49	686,443.86	787,831.13	393,056.11	850,000.00	850,000.00
200-16-70920	Stone Base Material	225,055.97	225,793.85	83,273.16	63,235.37	275,000.00	275,000.00
200-16-70925	Street Cover Material	85,946.44	87,911.21	45,711.73	63,129.72	80,000.00	80,000.00
200-16-70930	Traffic Control Maintenance	135,509.32	171,432.86	343,733.39	388,124.23	400,000.00	500,000.00
200-16-70931	Traffic Light Installation	44,173.86	80,570.67	135,120.35	13,536.39	75,000.00	75,000.00
200-16-70935	Drainage Construction	1,607,881.02	1,074,194.99	868,251.60	670,918.49	725,000.00	725,000.00
200-16-70940	Painting & Striping	88,994.90	3,850.95	6,030.21	1,387.95	50,000.00	50,000.00
200-16-70945	Street Light Installation	15,009.97	31,287.48	15,859.13	23,426.21	20,000.00	20,000.00
200-16-70950	Street Projects	493,651.93	475,314.35	412,084.28	391,812.53	600,000.00	500,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
200-16-70955	Sidewalk Construction	129,888.52	80,478.12	135,125.03	80,689.65	150,000.00	150,000.00
200-16-70965	Street Sign Expense	40,553.78	50,859.81	23,418.32	38,542.69	50,000.00	50,000.00
200-16-70976	Fee in Lieu of Expense	49,165.09	0.00	0.00	0.00	0.00	0.00
200-16-71900	Property Tax Expense	18,616.04	20,633.21	20,158.18	427.67	500.00	500.00
	<i>Operations & Maintenance</i>	<u>\$5,376,451.70</u>	<u>\$4,335,421.36</u>	<u>\$4,398,171.67</u>	<u>\$3,657,773.83</u>	<u>\$5,139,445.00</u>	<u>\$5,279,500.00</u>
<i>Capital</i>							
200-16-80100	Capital Expenditures	10,750.00	0.00	78,569.99	1,402,327.24	0.00	0.00
200-16-80100.005	Capital Expenditures CAT B	0.00	0.00	0.00	0.00	360,000.00	0.00
200-16-80115	Lake Atalanta Improvements	187,396.13	0.00	0.00	0.00	0.00	0.00
200-16-80134	Downtown Alleyways	254,029.43	0.00	0.00	0.00	0.00	0.00
200-16-84002	Fleet	0.00	0.00	0.00	61,000.00	0.00	0.00
200-16-84002.005	Fleet CAT B	0.00	265,207.91	0.00	0.00	140,000.00	435,000.00
200-16-84529	Razorback Greenway Trail	53,920.66	0.00	0.00	0.00	0.00	0.00
200-16-85023	Laurel Road - West	0.00	0.00	23,933.23	158,391.87	0.00	0.00
	<i>Total: Capital</i>	<u>\$506,096.22</u>	<u>\$265,207.91</u>	<u>\$102,503.22</u>	<u>\$1,621,719.11</u>	<u>\$500,000.00</u>	<u>\$435,000.00</u>
<i>Other</i>							
200-16-72100	Interfund Transfer Out	536,159.00	254,698.00	290,904.00	292,020.00	305,484.00	323,880.00
	<i>Total: Other</i>	<u>\$536,159.00</u>	<u>\$254,698.00</u>	<u>\$290,904.00</u>	<u>\$292,020.00</u>	<u>\$305,484.00</u>	<u>\$323,880.00</u>
Department Total: 16 - Street Maintenance		<u>\$8,156,283.95</u>	<u>\$6,613,234.88</u>	<u>\$6,772,267.17</u>	<u>\$7,711,191.81</u>	<u>\$8,291,530.00</u>	<u>\$8,552,541.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department:	25 - Street Development						
<i>Revenues</i>							
200-25-45110	Federal Revenue	0.00	870,438.23	2,232,152.33	1,540,408.58	0.00	0.00
200-25-45600	Grants/Donations	0.00	2,425,000.00	1,350,000.00	0.00	0.00	0.00
200-25-49195	Insurance Reimbursement	0.00	21,169.00	0.00	0.00	0.00	0.00
200-25-49736	Fee in Lieu of Infrastructure Improvements	0.00	89,718.80	257,122.74	124,146.62	0.00	0.00
200-25-49737	Fee in Lieu of Stormwater Improvements	0.00	275,404.74	358,599.55	38,685.00	0.00	0.00
200-25-49738	Fee in Lieu of Trees	0.00	106,097.10	0.00	2,833.36	0.00	0.00
	<i>Total: Revenues</i>	<u>\$0.00</u>	<u>\$3,787,827.87</u>	<u>\$4,197,874.62</u>	<u>\$1,706,073.56</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Department Total: 25 - Street Development	\$0.00	\$3,787,827.87	\$4,197,874.62	\$1,706,073.56	\$0.00	\$0.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 25 - Street Development							
<i>Operations & Maintenance</i>							
200-25-70154	Trails Maintenance	0.00	18,838.44	0.00	0.00	0.00	0.00
200-25-70268	Professional Services	0.00	47,240.00	85,934.00	74,058.00	277,665.00	250,260.00
200-25-70268.005	Professional Services CAT B	0.00	60,000.00	101,006.00	0.00	0.00	0.00
200-25-70272	Reimbursements	0.00	212,360.30	0.00	0.00	0.00	0.00
200-25-70285	Public Transit	0.00	465,016.00	522,000.00	660,000.00	698,286.00	750,000.00
200-25-70930	Traffic Control Maintenance	0.00	37,500.00	193,500.00	145,008.00	0.00	0.00
200-25-70940	Painting & Striping	0.00	143,967.81	332,366.40	341,229.81	250,000.00	250,000.00
	<i>Operations & Maintenance</i>	\$0.00	\$984,922.55	\$1,234,806.40	\$1,220,295.81	\$1,225,951.00	\$1,250,260.00
<i>Capital</i>							
200-25-80115	Lake Atalanta Improvements	0.00	18,604.00	0.00	0.00	0.00	0.00
200-25-80134	Downtown Alleyways	0.00	82,221.00	0.00	0.00	0.00	0.00
200-25-84529	Razorback Greenway Trail	0.00	140,714.78	86,175.00	0.00	0.00	0.00
200-25-85089	Will Rogers Drive	0.00	0.00	1,465,465.47	358,713.90	0.00	0.00
200-25-85091	New Hope Road	0.00	0.00	0.00	746,723.40	0.00	0.00
	<i>Total: Capital</i>	\$0.00	\$241,539.78	\$1,551,640.47	\$1,105,437.30	\$0.00	\$0.00
<i>Other</i>							
200-25-72100	Interfund Transfer Out	0.00	266,390.00	289,139.00	307,048.00	267,607.00	266,134.00
	<i>Total: Other</i>	\$0.00	\$266,390.00	\$289,139.00	\$307,048.00	\$267,607.00	\$266,134.00
Department Total: 25 - Street Development		\$0.00	\$1,492,852.33	\$3,075,585.87	\$2,632,781.11	\$1,493,558.00	\$1,516,394.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 315 - Airport Fund							
Department: 15 - Airport							
<i>Revenues</i>							
315-15-41100	City Sales Tax Revenue	85,561.02	328,064.25	355,721.42	340,390.27	300,000.00	300,000.00
315-15-41110	County Sales Tax	42,776.60	164,033.60	177,859.28	170,195.14	150,000.00	150,000.00
315-15-41115	Sales Tax Rebate	232.73	0.00	34.29	8.67	0.00	0.00
315-15-47100	Interest	0.00	0.00	13,581.46	56,772.09	40,000.00	0.00
315-15-48000	Building & Grounds Rental	151,828.00	196,231.24	246,190.42	224,372.87	227,500.00	265,000.00
315-15-48010	Airport Customs Revenue	185,849.77	160,902.76	240,962.83	299,356.64	250,000.00	250,000.00
315-15-48020	Fuel Sales	230,122.35	257,077.51	282,712.58	315,387.45	275,000.00	300,000.00
315-15-48030	Miscellaneous	420.00	681.49	810.10	1,904.79	500.00	0.00
315-15-48050	Federal Grant	1,912,520.17	796,547.00	664,602.00	1,728,114.00	0.00	0.00
315-15-48060	State Grant	0.00	0.00	250,000.00	0.00	329,967.00	329,967.00
315-15-49195	Insurance Reimbursement	2,244.60	2,354.11	2,134.77	3,507.24	3,500.00	3,500.00
315-15-49844	Unrealized Gain/(Loss)	0.00	0.00	5,785.40	8,762.79	0.00	0.00
<i>Total: Revenues</i>		<u>\$2,611,555.24</u>	<u>\$1,905,891.96</u>	<u>\$2,240,394.55</u>	<u>\$3,148,771.95</u>	<u>\$1,576,467.00</u>	<u>\$1,598,467.00</u>
Department Total: 15 - Airport		\$2,611,555.24	\$1,905,891.96	\$2,240,394.55	\$3,148,771.95	\$1,576,467.00	\$1,598,467.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Department: 15 - Airport							
<i>Human Resources</i>							
315-15-60105	Salaries and Wages	171,537.96	195,262.73	205,695.62	240,016.89	329,374.00	339,498.00
315-15-61110	Salaries & Wages - Overtime	1,668.66	5,861.37	7,634.47	3,621.70	10,500.00	10,500.00
315-15-61115	Salaries & Wages - Holiday	9,653.44	9,925.76	10,456.72	13,195.92	0.00	0.00
315-15-61120	Salaries & Wages - Sick	17,651.21	8,200.35	7,805.85	6,746.16	0.00	0.00
315-15-61125	Salaries & Wages - Vacation	8,758.19	14,321.16	14,449.24	12,904.40	0.00	0.00
315-15-61126	Salaries & Wages - PTO	5,538.69	7,028.24	4,973.04	10,170.72	0.00	0.00
315-15-61127	Salaries & Wages - EMERG Closing	0.00	0.00	1,978.20	189.40	0.00	0.00
315-15-61135	Salaries & Wages - Other	1,200.00	1,200.00	1,200.00	1,500.00	0.00	0.00
315-15-61139	Salaries & Wages - ARPA	(7,379.00)	0.00	0.00	0.00	0.00	0.00
315-15-61150	FICA Expense	15,665.84	17,397.22	18,207.30	20,565.19	26,000.00	26,775.00
315-15-61155	Retirement Expense - APERS	33,092.45	37,043.66	38,942.27	44,174.40	52,069.00	53,620.00
	<i>Total: Human Resources</i>	\$257,387.44	\$296,240.49	\$311,342.71	\$353,084.78	\$417,943.00	\$430,393.00
<i>Operations & Maintenance</i>							
315-15-70005	Continuing Education	70.00	174.76	74.76	225.00	2,000.00	2,000.00
315-15-70015	Uniform Expense	1,885.90	2,155.48	2,069.77	2,661.98	2,750.00	3,500.00
315-15-70100	Operating Supplies	1,561.36	5,214.00	8,792.02	4,195.97	40,000.00	40,000.00
315-15-70115	Insurance Expense	4,792.06	4,549.00	5,313.00	6,794.59	6,500.00	8,500.00
315-15-70130	Electric Utilities	18,711.84	18,809.12	18,956.09	17,466.75	25,000.00	25,000.00
315-15-70135	Natural Gas Utilities	5,701.29	5,886.43	6,043.75	4,494.51	8,000.00	8,000.00
315-15-70137	Water/Sewer Utilities	0.00	33.18	34.13	117.00	125.00	125.00
315-15-70155	Building & Grounds Maint.	45,048.33	38,632.29	41,655.63	13,177.96	50,000.00	50,000.00
315-15-70155.005	Building & Grounds Maint. CAT B	0.00	0.00	0.00	22,589.60	50,000.00	50,000.00
315-15-70156	Airport Tower Maintenance	29,319.13	33,475.65	45,160.91	29,334.68	50,000.00	50,000.00
315-15-70160	Equipment Maintenance	19,412.82	19,902.60	14,769.02	11,090.56	20,000.00	20,000.00
315-15-70165	Vehicle Maintenance	1,131.04	2,328.54	2,273.18	361.23	2,000.00	2,000.00
315-15-70167	Fuel & Oil Expense	7,387.78	11,911.97	11,047.47	10,554.37	14,000.00	14,000.00
315-15-70170	Dues & Subscriptions	1,275.00	1,275.00	1,330.00	1,367.38	1,500.00	1,500.00
315-15-70260	Public Relations	850.00	850.00	0.00	990.06	5,000.00	5,000.00
315-15-70267	Investment Management Services	0.00	0.00	139.54	616.63	750.00	950.00
315-15-70268	Professional Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00
315-15-70270	Miscellaneous	788.13	425.90	4,711.82	381.00	0.00	0.00
315-15-70308	Engineering Expenses	1,432.71	9,139.90	40,863.30	32,784.52	25,000.00	50,000.00
315-15-70308.005	Engineering Expenses CAT B	0.00	0.00	0.00	0.00	25,000.00	0.00
315-15-70335	Planning Expense	0.00	2,016.54	2,885.23	3,500.00	5,000.00	5,000.00
315-15-70745	Customs Expense	185,990.49	159,811.39	296,379.53	256,628.97	250,000.00	250,000.00
315-15-70831	Contract Tower Expenses	81,497.28	122,758.23	123,489.52	110,313.47	132,000.00	165,000.00
315-15-71900	Property Tax Expense	7,639.88	7,480.69	7,486.14	5,640.84	7,500.00	7,500.00
	<i>Operations & Maintenance</i>	\$414,495.04	\$446,830.67	\$633,474.81	\$535,287.07	\$727,125.00	\$763,075.00
<i>Capital</i>							
315-15-80100.005	Capital Expenditures CAT B	0.00	24,696.78	14,471.22	28,204.68	66,000.00	120,000.00
315-15-80100.006	T-Hangar Apron Expansion	0.00	0.00	0.00	42,844.00	0.00	0.00
315-15-81138	Construct Taxiway	2,683,975.67	565,378.43	0.00	0.00	0.00	0.00
315-15-81142	Rehab Taxiways & Aprons	0.00	41,660.78	206,291.10	438,987.98	0.00	0.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
315-15-81143	Reconstruct Taxiway Lighting & Airfield	0.00	0.00	89,797.05	725,291.78	0.00	0.00
	Electrical Vault						
315-15-81144	West Side Acquisitions	0.00	0.00	512,408.43	5,190.00	0.00	0.00
315-15-81144.002	Acquire Snow Removal Equipment	0.00	0.00	5,080.00	16,708.00	0.00	0.00
315-15-81144.003	Replace ATC Equipment	0.00	0.00	15,840.00	270,341.62	0.00	0.00
315-15-81144.004	West Side Study	0.00	0.00	0.00	33,812.50	0.00	0.00
315-15-81147	Construct Hangar And Apron	0.00	0.00	0.00	4,500.00	0.00	0.00
315-15-84002.005	Fleet CAT B	0.00	0.00	0.00	0.00	55,000.00	0.00
	<i>Total: Capital</i>	<u>\$2,683,975.67</u>	<u>\$631,735.99</u>	<u>\$843,887.80</u>	<u>\$1,565,880.56</u>	<u>\$121,000.00</u>	<u>\$120,000.00</u>
<i>Other</i>							
315-15-72100	Interfund Transfer Out	34,655.00	32,865.00	37,536.00	47,100.00	49,320.00	50,700.00
	<i>Total: Other</i>	<u>\$34,655.00</u>	<u>\$32,865.00</u>	<u>\$37,536.00</u>	<u>\$47,100.00</u>	<u>\$49,320.00</u>	<u>\$50,700.00</u>
	Department Total: 15 - Airport	<u>\$3,390,513.15</u>	<u>\$1,407,672.15</u>	<u>\$1,826,241.32</u>	<u>\$2,501,352.41</u>	<u>\$1,315,388.00</u>	<u>\$1,364,168.00</u>

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 375 - Health Insurance Fund							
Department: 75 - Health Insurance Fund							
<i>Revenues</i>							
375-75-45501	RWU Health Insurance Premiums	739,970.55	708,219.96	865,555.10	891,123.91	1,000,000.00	1,212,840.00
375-75-45505	Employee Premiums	911,537.98	884,402.65	1,013,333.89	1,137,836.28	1,370,000.00	1,694,640.00
375-75-47100	Interest	22,831.05	34,293.75	209,954.22	312,282.39	50,000.00	7,000.00
375-75-49100	Miscellaneous Revenue	0.00	0.00	0.00	718.25	0.00	0.00
375-75-49220	Rogers Water Insurance Reimburse	0.00	73,560.00	73,560.00	0.00	73,560.00	0.00
375-75-49261	Rx Reimbursement	262,471.37	379,548.77	540,748.67	551,914.28	450,000.00	450,000.00
375-75-49262	Cobra Reimbursement	7,338.87	4,778.95	23,288.07	43,014.47	15,000.00	10,000.00
375-75-49263	Retiree Insurance Reimbursement	98,918.85	88,472.74	144,622.09	282,988.45	100,000.00	150,000.00
375-75-49264	Excess Loss Reimbursement	159,050.01	176,372.15	37,916.03	10,004.03	0.00	0.00
375-75-49842	Realized Gain /(Loss)	(150.00)	0.00	0.00	0.00	0.00	0.00
375-75-49844	Unrealized Gain/(Loss)	(22,739.82)	(15,031.53)	101,335.27	89,933.15	0.00	0.00
	<i>Total: Revenues</i>	\$2,179,228.86	\$2,334,617.44	\$3,010,313.34	\$3,319,815.21	\$3,058,560.00	\$3,524,480.00
<i>Other</i>							
375-75-49900	Interfund Transfer In	4,745,457.00	4,502,391.00	5,283,192.00	5,350,560.00	5,575,812.00	6,031,920.00
	<i>Total: Other</i>	\$4,745,457.00	\$4,502,391.00	\$5,283,192.00	\$5,350,560.00	\$5,575,812.00	\$6,031,920.00
Department Total: 75 - Health Insurance Fund		\$6,924,685.86	\$6,837,008.44	\$8,293,505.34	\$8,670,375.21	\$8,634,372.00	\$9,556,400.00
Department: 75 - Health Insurance Fund							
<i>Human Resources</i>							
375-75-61180	Long Term Disability & Life Ins	149,196.98	152,595.65	181,024.03	212,321.76	192,000.00	240,000.00
375-75-61501	Health Administration Expense	272,869.40	291,883.24	311,510.88	334,766.72	330,000.00	350,000.00
375-75-61502	Excess Loss Premium	655,263.33	631,243.83	718,758.98	810,233.53	850,000.00	890,000.00
375-75-61503	Health Claims Expense	5,919,473.63	4,865,603.93	5,127,980.01	5,532,816.02	7,060,000.00	7,900,000.00
375-75-61515	Health Plan Policies Expense	19,378.04	18,590.51	17,042.96	16,745.93	25,000.00	25,000.00
	<i>Total: Human Resources</i>	\$7,016,181.38	\$5,959,917.16	\$6,356,316.86	\$6,906,883.96	\$8,457,000.00	\$9,405,000.00
<i>Operations & Maintenance</i>							
375-75-70267	Investment Management Services	2,325.29	2,271.34	2,875.31	3,818.77	5,000.00	7,000.00
375-75-70268	Professional Services	93,973.74	94,322.35	92,612.25	96,736.71	112,000.00	120,000.00
	<i>Operations & Maintenance</i>	\$96,299.03	\$96,593.69	\$95,487.56	\$100,555.48	\$117,000.00	\$127,000.00
Department Total: 75 - Health Insurance Fund		\$7,112,480.41	\$6,056,510.85	\$6,451,804.42	\$7,007,439.44	\$8,574,000.00	\$9,532,000.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 332 - Library Special Fund							
Department: 32 - Library Special							
<i>Revenues</i>							
332-32-41115	Sales Tax Rebate	0.00	461.85	0.00	11.52	0.00	0.00
332-32-44520	Lost Materials	8,000.34	8,771.27	9,779.75	6,832.79	6,800.00	6,800.00
332-32-45650	Friends of Library Funding	25,311.76	37,309.38	35,338.05	41,733.84	60,000.00	46,000.00
332-32-45655	Library Foundation Funding	35,144.90	23,570.03	21,117.52	15,350.00	30,000.00	55,000.00
332-32-45675	Library Gifts & Memorials	515.50	1,366.31	1,133.48	798.12	500.00	500.00
332-32-47100	Interest	503.82	1,030.28	4,004.61	5,774.99	750.00	750.00
332-32-47150	Glottzbecker Trust Revenue	5,779.15	33,569.44	6,738.48	17,478.03	20,000.00	20,000.00
332-32-49100	Miscellaneous Revenue	0.06	7,265.92	0.00	0.00	0.00	0.00
	<i>Total: Revenues</i>	<u>\$75,255.53</u>	<u>\$113,344.48</u>	<u>\$78,111.89</u>	<u>\$87,979.29</u>	<u>\$118,050.00</u>	<u>\$129,050.00</u>
	Department Total: 32 - Library Special	\$75,255.53	\$113,344.48	\$78,111.89	\$87,979.29	\$118,050.00	\$129,050.00
Department: 32 - Library Special							
<i>Operations & Maintenance</i>							
332-32-70270	Miscellaneous	0.00	0.00	0.00	242.84	0.00	0.00
332-32-70800	Library Book Fund	2,829.08	3,164.34	3,679.19	3,186.61	6,550.00	6,550.00
332-32-70810	Friends of Library Expense	25,787.24	32,941.90	34,131.26	40,275.96	75,000.00	46,000.00
332-32-70815	Refunds	361.60	574.50	1,081.71	282.80	1,000.00	1,000.00
332-32-71005	Library Foundation Disbursement	32,433.55	30,163.52	17,364.67	18,422.63	15,000.00	55,000.00
332-32-71015	Glottzbecker Trust Disbursement	18,155.14	3,106.34	7,861.07	30,147.08	20,000.00	20,000.00
332-32-71020	Gift & Memorial Disbursement	0.00	751.45	1,495.46	2,399.50	500.00	500.00
	<i>Operations & Maintenance</i>	<u>\$79,566.61</u>	<u>\$70,702.05</u>	<u>\$65,613.36</u>	<u>\$94,957.42</u>	<u>\$118,050.00</u>	<u>\$129,050.00</u>
	Department Total: 32 - Library Special	\$79,566.61	\$70,702.05	\$65,613.36	\$94,957.42	\$118,050.00	\$129,050.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 338 - Court Automation							
Department: 38 - Court Automation							
338-38-44300	Court Automation	69,445.00	70,270.00	78,457.00	89,857.50	62,500.00	70,000.00
338-38-47100	Interest	2,903.00	2,806.71	12,406.39	19,331.62	1,000.00	250.00
338-38-49842	Realized Gain /(Loss)	0.00	7.81	48.83	0.00	0.00	0.00
338-38-49844	Unrealized Gain/(Loss)	(2,620.79)	(853.55)	7,658.58	1,526.48	0.00	0.00
	<i>Total: Revenues</i>	<u>\$69,727.21</u>	<u>\$72,230.97</u>	<u>\$98,570.80</u>	<u>\$110,715.60</u>	<u>\$63,500.00</u>	<u>\$70,250.00</u>
	Department Total: 38 - Court Automation	\$69,727.21	\$72,230.97	\$98,570.80	\$110,715.60	\$63,500.00	\$70,250.00
Department: 38 - Court Automation							
<i>Operations & Maintenance</i>							
338-38-70251	Court Automation Expense	41,209.84	46,690.85	100,771.39	97,057.19	62,500.00	70,000.00
338-38-70267	Investment Management Services	163.63	163.45	168.24	179.64	200.00	250.00
	<i>Operations & Maintenance</i>	<u>\$41,373.47</u>	<u>\$46,854.30</u>	<u>\$100,939.63</u>	<u>\$97,236.83</u>	<u>\$62,700.00</u>	<u>\$70,250.00</u>
	Department Total: 38 - Court Automation	\$41,373.47	\$46,854.30	\$100,939.63	\$97,236.83	\$62,700.00	\$70,250.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 352 - CMRS 911 Act 46 Fund							
Department: 52 - CMRS 911 Act 46							
<i>Revenues</i>							
352-52-41115	Sales Tax Rebate	11,643.86	0.00	0.00	27.15	0.00	0.00
352-52-45305	State Revenue	0.00	1,030,611.83	1,013,968.69	989,013.84	0.00	1,000,000.00
352-52-45800	Program Funding	857,645.21	0.00	0.00	0.00	0.00	0.00
352-52-47100	Interest	780.33	6,543.86	71,670.03	102,976.49	5,000.00	1,200.00
352-52-49844	Unrealized Gain/(Loss)	38.79	4,144.51	15,186.95	8,030.27	0.00	0.00
	<i>Total: Revenues</i>	<u>\$870,108.19</u>	<u>\$1,041,300.20</u>	<u>\$1,100,825.67</u>	<u>\$1,100,047.75</u>	<u>\$5,000.00</u>	<u>\$1,001,200.00</u>
	Department Total: 52 - CMRS 911 Act 46	\$870,108.19	\$1,041,300.20	\$1,100,825.67	\$1,100,047.75	\$5,000.00	\$1,001,200.00
Department: 52 - CMRS 911 Act 46							
<i>Operations & Maintenance</i>							
352-52-70250	Computer Expense	0.00	0.00	25,228.00	0.00	0.00	0.00
352-52-70252	Communications Equipment	0.00	0.00	376,939.02	30,891.77	0.00	0.00
352-52-70255	Computer Network Expense	24,250.00	0.00	0.00	0.00	0.00	0.00
352-52-70256	Software Licensing	48,300.00	19,337.20	0.00	0.00	0.00	0.00
352-52-70267	Investment Management Services	0.00	0.00	732.47	1,014.73	1,000.00	1,200.00
	<i>Operations & Maintenance</i>	<u>\$72,550.00</u>	<u>\$19,337.20</u>	<u>\$402,899.49</u>	<u>\$31,906.50</u>	<u>\$1,000.00</u>	<u>\$1,200.00</u>
<i>Capital</i>							
352-52-80100	Capital Expenditures	0.00	168,322.25	168,322.25	1,125,019.59	0.00	0.00
352-52-84007	Police Facility Expansion (Dispatch)	1,143,027.44	0.00	0.00	0.00	0.00	0.00
	<i>Total: Capital</i>	<u>\$1,143,027.44</u>	<u>\$168,322.25</u>	<u>\$168,322.25</u>	<u>\$1,125,019.59</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Other</i>							
352-52-72100	Interfund Transfer Out	50,000.00	0.00	0.00	0.00	0.00	1,000,000.00
	<i>Total: Other</i>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,000,000.00</u>
	Department Total: 52 - CMRS 911 Act 46	\$1,265,577.44	\$187,659.45	\$571,221.74	\$1,156,926.09	\$1,000.00	\$1,001,200.00

City of Rogers 2026 Budget

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund: 360 - Animal Shelter Kennel Fund							
Department: 60 - Animal Shelter Kennel							
<i>Revenues</i>							
360-60-45600	Grants/Donations	35,697.65	55,737.38	18,052.22	7,655.25	5,000.00	5,000.00
360-60-47100	Interest	3,602.46	4,001.46	13,385.54	19,431.59	1,000.00	275.00
360-60-49842	Realized Gain /(Loss)	0.00	9.37	87.89	0.00	0.00	0.00
360-60-49844	Unrealized Gain/(Loss)	(3,499.17)	(956.76)	7,855.99	4,838.68	0.00	0.00
<i>Total: Revenues</i>		<u>\$35,800.94</u>	<u>\$58,791.45</u>	<u>\$39,381.64</u>	<u>\$31,925.52</u>	<u>\$6,000.00</u>	<u>\$5,275.00</u>
Department Total: 60 - Animal Shelter Kennel		\$35,800.94	\$58,791.45	\$39,381.64	\$31,925.52	\$6,000.00	\$5,275.00
Department: 60 - Animal Shelter Kennel							
<i>Operations & Maintenance</i>							
360-60-70267	Investment Management Services	163.49	167.24	211.93	225.92	250.00	275.00
360-60-70770	Veterinarian Expenses	4,547.59	2,099.41	888.75	1,180.78	5,000.00	5,000.00
<i>Operations & Maintenance</i>		<u>\$4,711.08</u>	<u>\$2,266.65</u>	<u>\$1,100.68</u>	<u>\$1,406.70</u>	<u>\$5,250.00</u>	<u>\$5,275.00</u>
Department Total: 60 - Animal Shelter Kennel		\$4,711.08	\$2,266.65	\$1,100.68	\$1,406.70	\$5,250.00	\$5,275.00