



**Revenue Income/Passthrough Breakouts**

**Note #R1**

41900 - Passthrough funds **\$140,000.00**

Horse Creek Ranch (\$35,000.00)  
 9H Ranch - Biddick (\$35,000.00)  
 9H Ranch - Stockyard (\$35,000.00)  
 Poverty Flats (\$35,000.00)

**Note #R2**

42300 - Passthrough funds **\$200,000.00**

Oasis Ditch (\$200,000.00)

**Note #R3**

42500 - Passthrough funds **\$1,194,700.00**

Partner	Passthrough Wildlife/CRM funds	
WGFD		
Beaver Trapping	\$	20,000.00
Oasis Diversion	\$	40,000.00
Snowy Range Masticatio	\$	80,000.00
<b>Total</b>	<b>\$</b>	<b>140,000.00</b>
WWNRT		
Oasis Diversion	\$	400,000.00
Snowy Rge Mastication	\$	263,000.00
Poverty Flats	\$	143,200.00
Bell-Otte Conifer Remov.	\$	23,500.00
<b>Total</b>	<b>\$</b>	<b>829,700.00</b>
USFWS		
Oasis Diversion	\$	104,000.00
Conifer Encroachment	\$	100,000.00
Flying K \$5,000	\$	5,000.00
Poverty Flats \$5,000	\$	5,000.00
Project Buffer	\$	11,000.00
<b>Total</b>	<b>\$</b>	<b>225,000.00</b>
<b>ALL</b>	<b>\$</b>	<b>1,194,700.00</b>

**Note #R4**

43300 - Passthrough funds **\$40,000.00**

Poverty Flats Engineering (\$40,000.00)



## Administration Expense Breakouts

<b>Note #A1</b>	53700 - WY Public Radio	\$1,200.00
	- Newspaper	\$3,000.00
	- Social Media	\$500.00
	- Workshops	\$2,000.00
	- Miscellenous	\$300.00
	- District Swag Gear	<u>\$1,500.00</u>
	Total -	<b>\$8,500.00</b>

UTILITIES 2026							
	Electric	Gas	Water	Internet	IT Services	Phones	Cleaning
COMPANY	Rocky Mtn Power	Black Hills Energy	City of Laramie	Spectrum	CMIT - Casper, WY	GoTo - CMIT	High Plains Janitorial
PAYMENT METHOD	Auto-draft - ANB Checking	Auto-draft - ANB Checking	Auto-draft - ANB Checking	Auto-draft; Tosha's CC	QBs Payment	Auto-draft - ANB Checking	EFT Online Pymt
EXPENSE ACCOUNT	59900	59900	59900	58900	59100	58900	59900
JANUARY	\$141.53	\$141.58	\$76.83	\$80.00	\$514.00	\$77.91	\$320.00
FEBRUARY	\$147.38	\$127.27	\$67.11	\$80.00	\$514.00	\$77.91	\$480.00
MARCH	\$130.73	\$129.12	\$76.83	\$80.00	\$514.00	\$77.91	\$320.00
APRIL	\$150.00	\$140.00	\$67.11	\$80.00	\$520.00	\$77.91	\$350.00
MAY	\$150.00	\$140.00	\$75.00	\$80.00	\$520.00	\$77.91	\$350.00
JUNE	\$150.00	\$140.00	\$75.00	\$80.00	\$520.00	\$77.91	\$350.00
6-MO Totals	\$869.64	\$817.97	\$437.88	\$480.00	\$3,102.00	\$467.46	\$2,170.00
<b>x2 (full year)</b>	<b>\$1,739.28</b>	<b>\$1,635.94</b>	<b>\$875.76</b>	<b>\$1,260.00</b>	<b>\$6,204.00</b>	<b>\$934.92</b>	<b>\$4,340.00</b>
		<b>TOTAL ANNUAL</b>	<b>\$16,989.90</b>				
		Total Electric/Gas	\$3,375.22				
		Total Water	\$875.76				
		Total Internet/Phone	\$2,194.92				
		Total IT Services	\$6,204.00				
		Total Janitorial	\$4,340.00				



## Operations Expense Breakouts

**Note #Op1** - Community Projects - **\$48,000.00**

<b>Locally Led Commitments</b>	
Pilot Hill	\$10,000.00
County Cleanup	\$3,500.00
Rooted in Laramie	\$3,500.00
LRCO Community Grants	\$15,000.00
ACCW Ranch Tours	\$1,000.00
Conservation Award	\$5,000.00
ACW&P Projects	\$10,000.00
<b>Total -</b>	<b>\$48,000.00</b>

## Fixed Cost Budget

### Staff Salaries

57330	District Manager/Interim Manager	\$ 131,962.44	\$ 85,000.00	- District Manager salary (FY25/26 included both DM and Interim salaries)
57340	Sr. Resource Specialist	\$ 7,345.83	\$ 75,000.00	- Senior Resource Specialist salary (FY25/26 shows new Line created for Sr. Specialist; remainder of salary was included in 57330)
57360	Office Administrator	\$ 48,250.02	\$ 55,000.00	- Office Administrator salary
57610	Employee Accruals	\$ (443.51)	\$ 7,500.00	- Overtime payout (upon request) - place holder for accrued staff vacation and sick time.
50210	Part-time/Seasonal help general	\$ 7,403.90	\$ 7,000.00	- Seasonal employee pay (1 employee for 21wks x 20hrs/wk x \$16.00/hr)

### Insurance

54010	Liability - LGLP	\$ 1,867.00	\$ 2,500.00	- Annual LGLP fees; renewed & redetermined annually in May; accounts for increase in premium
58800	Unemployment Insurance	\$ 2,071.38	\$ 3,000.00	- Employee Unemployment Ins. (\$32,400 x 0.02 rate) x 4= \$2592.00 (\$648/per employee)

### Taxes

58600	Payroll - Social Sec/Medicare	\$ 18,695.72	\$ 18,000.00	- Anticipated Federal withholdings for payroll (FY25/26 included 4 - FTE employees)
58700	Payroll - Workman's comp	\$ 5,718.46	\$ 6,000.00	- Anticipated Federal withholdings for payroll (FY25/26 included 4 - FTE employees)

### Benefits

57450	Health/Dental/Eye/Life Insurance	\$ 36,454.74	\$ 46,000.00	- BCBS/WEBT Health - all staff; Board Currently pays 100% for all FTEs
57475	Employee Retirement	\$ 27,672.81	\$ 42,000.00	- WRS State Retirement - all staff; Currently broke out as 70/30 split between Board & Staff

### Other Fixed Costs

54100	Bonds	\$ 1,578.28	\$ 1,700.00	- Treasury & Laibility Bonds: \$1,228 Honesty/Blanket Bond for LRCD & \$350 Treasury bond for Z.Iddings
54020	Property/Building Insurance	\$ (2,489.61)	\$ 6,000.00	- All Insurance for physical assets; policy change and refund received in FY25/26; inflated to account for any policy change needs for Huron St.
54200	Truck/Equip Insurance	\$ 9,171.81	\$ 5,000.00	- Burns/UFG Insurance for trucks and field equipment (\$4076.00) (This line reflects the total payouts of \$9171.81 for <b>both</b> property and equipment coverage in FY25/26 with a \$2489.61 adjustment in line 54020)

**Total Fixed Costs** \$ 356,759.27 **\$ 359,700.00**

### Capital Outlay Budget

55200	Farm/Field Equipment	\$ -	\$ 2,000.00	- any NEW replacements or upgrades, as needed
55300	Office Equipment/ Computers	\$ 6,644.27	\$ 2,500.00	- any NEW replacements or upgrades, as needed (FY25/26 included new printers & laptop for Tosha & Katie)
57050	District Vehicle Upgrade	\$ -	\$ 20,000.00	- CASH reserve for future UTV purchase; increased per Board recommendation
59900	New Building --> 793 Huron St.	\$ 3,651.91	\$ 150,000.00	- CASH reserve for Huron Street Building & upgrades
59910	New Shop	\$ -	\$ 475,000.00	- CASH reserve for New shop & adjacent lot development

**Total Capital Outlay** \$ 10,296.18 **\$ 649,500.00**

**Total Expense** \$ 1,058,885.88 **\$ 3,391,328.73**

CHECK \$0.00

### Reserve Accounts

#### Assigned Reserve Accounts

70000	New Vehicle Reserve	\$ -	\$ 70,000.00	- CASH reserve for emergency vehicle replacement
70001	Cash Operating Reserve	\$ -	\$ 300,000.00	- CASH reserve for LRCD District emergency

**Total Reserve Accounts** \$ - **\$ 370,000.00**

## Fixed Cost - Expense Breakouts

	STAFF SALARIES	Health*	Dental	Vision*	Life	LRCD formula WRS	State formula WRS
<b>Percentage</b>		<b>0%</b>		<b>0%</b>	<b>20%</b>	<b>5.12%</b>	<b>9.25%</b>
STAFF: Katie (\$85,000)	\$7,083.33	\$0.00	\$0.00	\$0.00	\$0.68	\$362.67	\$655.21
STAFF: Martin (\$75,000)	\$6,250.00	\$943.00	\$61.25	\$3.03	\$0.93	\$320.00	\$578.13
STAFF: Natasha (\$55,000)	\$4,583.33	\$0.00	\$115.40	\$11.29	\$0.93	\$234.67	\$423.96
<b>Subtotal</b>		<b>\$943.00</b>	<b>\$176.65</b>	<b>\$14.32</b>	<b>\$2.54</b>	<b>\$917.33</b>	<b>\$1,657.29</b>
<b>Percentage</b>		<b>100%</b>		<b>100%</b>	<b>80%</b>	<b>13.5%</b>	<b>9.37%</b>
LRCD: Katie	\$7,083.33	\$941.00	\$45.40	\$7.40	\$2.70	\$956.25	\$663.71
LRCD: Martin	\$6,250.00	\$941.00	\$45.40	\$7.40	\$3.69	\$843.75	\$585.63
LRCD: Natasha	\$4,583.33	\$941.00	\$45.40	\$7.40	\$3.69	\$618.75	\$429.46
<b>Subtotal</b>		<b>\$2,823.00</b>	<b>\$136.20</b>	<b>\$22.20</b>	<b>\$10.08</b>	<b>\$2,418.75</b>	<b>\$1,678.79</b>
Totals		\$3,766.00	\$312.85	\$36.52	\$12.62	\$3,336.08	\$3,336.08
* = LRCD board pays 100% for staff only					<b>D.Dental</b>	<b>WEBT Total</b>	<b>WRS Total</b>
					<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>
<b>WRS: Currently broke out as 70/30 split between Board &amp; Staff</b>					\$312.85	\$3,815.14	\$3,336.08
					<b>Annual</b>	<b>Annual</b>	<b>Annual</b>
					\$3,754.20	\$45,781.68	\$40,032.99

### \$150,000 Huron Street Building

Building Upgrades & Maintenance	\$100,000.00
Landscaping & Upgrades	\$25,000.00
New Furniture & Décor	\$15,000.00
Contingency Funds	\$10,000.00
	<u>\$150,000.00</u>

## Budget Summary

### Current Income/Revenue

Total Anticipated Revenue	\$	2,340,373.50
Tota Cash on Hand	\$	1,420,955.23

### % of Expense **CURRENT Expenses**

3.79% Administration	\$	142,440.00
59.55% Operations	\$	2,239,688.73
9.56% Fixed Costs	\$	359,700.00
17.27% Capital Outlay	\$	649,500.00
9.84% Reserves	\$	<u>370,000.00</u>
100.00% Total	\$	3,761,328.73

CI minus CE = \$ -

### Current Income/Revenue

Total Anticipated Revenue	\$	2,340,373.50
Cash on Hand	\$	<u>1,420,955.23</u>
Total	\$	3,761,328.73

### **CURRENT Expenses**

Administration	\$	142,440.00
Operations	\$	2,239,688.73
Fixed Costs	\$	359,700.00
Capital Outlay	\$	649,500.00

Reserve Accounts	\$	<u>370,000.00</u>
Total	\$	3,761,328.73

Unassigned funds \$ -

### Cash on Hand: (FEB 25th, 2026)

Petty Cash	\$	111.91
<b>ANB Checking</b>	<b>\$</b>	<b>274,602.92</b>
<b>ANB Money Market</b>	<b>\$</b>	<b>1,146,240.40</b>

<b>Total</b>	<b>\$ 1,420,955.23</b>
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