

# Laramie Rivers Conservation District

Approved:

	24/25 Final	25/26 Current as of May 25, 2026	26/27 Proposed
Revenue	\$ 1,378,525.61	\$ 1,158,413.14	\$ 2,345,373.50
Administration	\$ 73,260.25	\$ 79,936.95	\$ 151,440.00
Operations	\$ 618,510.18	\$ 495,737.07	\$ 2,280,631.36
Fixed Costs	\$ 355,405.60	\$ 354,965.21	\$ 378,450.00
Capital Outlay	\$ 10,296.18	\$ 1,028,509.22	\$ 649,500.00
Reserve Accounts	\$ 10,173.29	\$ -	\$ 370,000.00
<b>Total</b>	<b>\$ 1,067,645.50</b>	<b>\$ 1,959,148.45</b>	<b>\$ 3,830,021.36</b>

<b>Cash on hand July 1</b>	<b>\$ 1,311,392.54</b>	<b>\$ 2,260,484.26</b>	<b>\$ 1,484,647.86</b>	*using current cash balance as of 6/25/2026
Revenue plus cash on hand	\$ 2,689,918.15	\$ 3,418,897.40	\$ 3,830,021.36	

Revenue minus Expense	<b>\$ 1,622,272.65</b>	<b>\$ 1,459,748.95</b>	<b>\$ -</b>	<i>Ideally would be \$0.00 with a completely balanced budget</i>
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## Budget Summary

### Current Income/Revenue

Total Anticipated Revenue	\$ 2,345,373.50
Total Cash on Hand	\$ 1,484,647.86

### % of Expense: CURRENT Expenses

3.95% Administration	\$ 151,440.00
59.55% Operations	\$ 2,280,631.36
9.88% Fixed Costs	\$ 378,450.00
16.96% Capital Outlay	\$ 649,500.00
9.66% Reserves	\$ 370,000.00
100.00% Total	\$ 3,830,021.36

Total Unassigned Funds = \$ -  
(Income + Cash) - Expenses

ENDING FY25/26

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

Petty Cash	\$ 226.91
<b>ANB Checking</b>	<b>\$ 334,377.15</b>
<b>ANB Money Market</b>	<b>\$ 650,043.80</b>
ANB CD #1	\$ 125,000.00
ANB CD #2	\$ 125,000.00
ANB CD #3	\$ 125,000.00
ANB CD #4	\$ 125,000.00
<b>Total</b>	<b>\$ 1,484,647.86</b>

\$ 543,947.98

All Admin; All Fixed Costs; Outstanding Bills; \$60K allocated Locally Led

PROPOSED

Emergency Reserve Calculation

\$ 698,190.00

All Admin; All Fixed Costs; Outstanding Bills; \$75K allocated Locally Led

## Anticipated Revenues

		2024/2025 Final	2025/2026 Current as of 6/25/2026	2026/2027 Proposed			
<b>County Government Support</b>							
R-1.1	40100	County Appropriations	\$ 803,439.10	\$ 755,459.00	\$ 700,000.00	- Monthly MIL Levy Property Tax Contributions; accounts for reduction in property taxes; waiting for final projection from County.	
<b>Operating Revenue</b>							
R-3.2	40400	LRCD Equipment Rental	\$ 1,199.71	\$ 600.00	\$ 1,000.00	- LRCD equipment, pipe welder & seeders; income we anticipate generating from renting out our District owned equipment; keep it at \$1,000; OK to go above.	
R-3.2	40500	Seedling Tree/TSA Sales	\$ 13,765.23	\$ 12,865.54	\$ 14,000.00	- Annual Tree and Survival Aide sales; income generated from ALL tree sales including LSFs	
R-3.2	41500	LSF Equipment & Labor	\$ 3,101.25	\$ 2,791.61	\$ 6,000.00	- Income generated from equipment & labor of LSF installation by District employees.	
<b>Grants</b>							
R-4.2	41900	WWDC Small Water Projects	\$ 35,000.00	\$ -	\$ 140,000.00	- WWDC Small Water Projects - grant passthrough funding	Note #R1
R-4.3	42100	WDA State Grant & Biennial Lab Funds	\$ 8,823.50	\$ 8,823.50	\$ 8,823.50	- \$8,823.50 auto allocated annually as base funding from WDA; \$3,882.00 biennial funds from WDA for water quality monitoring - LRCD declined these funds for FY26/27 as we do not have plans to actively monitor water	
R-4.3	42300	Wyoming DEQ Grants	\$ 35,000.00	\$ -	\$ 200,000.00	- Wyoming DEQ grants funds - grant passthrough funding	Note #R2
R-4.3	42500	Wildlife Project Grants	\$ 448,711.04	\$ 312,814.56	\$ 1,204,700.00	- Wildlife related grants - grant passthrough funding	Note #R3
R-4.3	43300	WACD/NRCS Tech Funds	\$ -	\$ 52,159.68	\$ 40,000.00	- WACD for NRCS engineering funds - grant passthrough funding	Note #R4
R-4.3	NEW	County Weed & Pest Funds	\$ -	\$ -	\$ 15,000.00	- ACW&P passthrough spraying funds (\$15K ACWP; \$10K LRCD) - passthrough funding	
<b>Miscellaneous</b>							
R-5.1	60300	Interest	\$ 22,655.01	\$ 8,804.97	\$ 10,000.00	- Interest generated from current Money Market accts and CDs; FY24/25 was high because we had (5) CDs generating interest prior to cashing out and purchasing Huron St. Bldg.	
R-5.2	40200	Sales Tax Collected	\$ (554.23)	\$ 303.03	\$ 500.00	- Annual adjustment for QRTL 41-1 sales tax pymts; "what we think we will collect in taxes (-) what we actually have to pay out for our sales/revenue."; final adjustment made at the end of the year.	
R-5.3	43500	Property Lease Income	\$ 2,940.00	\$ -	\$ -	No longer applicable	
R-5.3	40600	Admin Fess & Donations	\$ 4,150.00	\$ 2,551.25	\$ 4,000.00	- 2.0% admin income from USFWS grant management; Misc passthrough income for other local entities (ie: LBC); other misc donations	
R-5.3	42800	Garden Plot Rental	\$ 295.00	\$ 300.00	\$ 350.00	- LaBonte Garden plot rental income (roughly 17 plots total @ \$15 & \$30)	
R-5.3	42510	USFWS Toad Account	\$ -	\$ 940.00	\$ 1,000.00	- Income from Mindy's t-shirt & sticker sales; new savings account for local Toad education; was previously recorded in misc income line - Mindy's best guestimate for FY26/27 sales is \$1,000	
<b>Total Anticipated Revenue</b>			<b>\$ 1,378,525.61</b>	<b>\$ 1,158,413.14</b>	<b>\$ 2,345,373.50</b>		

**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 **\$1,204,700.00**

Partner	Passthrough Wildlife/CRM funds	
MDF	Foote Creek Mastication	\$ 10,000.00
	<b>Total</b>	<b>\$ 10,000.00</b>
	WGFD	
	Beaver Trapping	\$ 20,000.00
	Oasis Diversion	\$ 40,000.00
	Snowy Range Masticatio	\$ 80,000.00
	<b>Total</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>\$ 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>\$ 225,000.00</b>
	<b>ALL</b>	<b>\$ 1,204,700.00</b>

**Note #R4**      43300 - Passthrough funds **\$40,000.00**

Poverty Flats Engineering (\$40,000.00)

**Administration Budget**

**Board Expenses**

E-3.1	53800	Area/State/Other Meeting	\$ 6,526.25	\$ 6,086.36	\$ 6,500.00	- District meeting related expenses; ALL FOOD, hotel and travel expenses; does not include fuel
E-3.2	50600	District Meeting Mileage	\$ 1,173.95	\$ 1,341.94	\$ 2,500.00	- Mileage reimbursement for Board Supervisor meeting travel @ Federal rate of \$0.73/mi; increased to account for rate change
E-3.4	57500	Employee/Supervisor Training	\$ 4,057.54	\$ 4,804.14	\$ 20,000.00	- Funding for employee training and travel (hotel, registration, travel, etc.); Can include NACD national travel expenses or other training opportunities. Also includes \$10,000 for 2026 State Convention Host-night event.
E-4.1	50500	Board Administration	\$ 2,110.99	\$ 1,643.55	\$ 10,000.00	- Board discretionary funds; historically used for legal fees & staff bonuses
E-4.2	54700	Accounting	\$ 10,774.00	\$ 10,574.00	\$ 15,000.00	- Monthly accountant fees; annual engagement of professional services billed @ \$230/hr (2026 rate)
E-4.2	54800	Audit	\$ 7,500.00	\$ 7,500.00	\$ 15,000.00	- FULL Annual audit review (FY25/26 & prior has been just a simplified review of our annual statements; going forward LRCD will require a FULL annual audit due to our increase in passthrough funded grants)
E-4.4	59920	Sales Taxes Collected	\$ 110.39	\$ 748.19	\$ 500.00	- sales tax collected from TSA sales & LSFs - offset of revenue line 40200
E-4.5	59910	Bank service fees	\$ 102.00	\$ 418.98	\$ 500.00	- Monthly \$5.00 check print fee from ANB; Any Paypal & Shopify banking fees incurred from the Tree Sale

**District Dues & Registrations**

E-5.4	52200	WACD/NACD/Plant Lab Dues	\$ 13,310.00	\$ 13,310.00	\$ 13,550.00	- District Annual Dues: WACD \$12,500; NACD \$750.00; Bridger Plant Lab \$30.00
E-5.4	52400	Employee Dues	\$ 875.00	\$ 455.00	\$ 500.00	- Professional dues for employees: WCDEA \$25/ea; SRM \$150.00; removing Rotary dues
E-5.4	52300	Newspaper/Chamber Dues	\$ 837.10	\$ 320.30	\$ 90.00	- Wyo Livestock Roundup Printed Newspaper subscription, 2yrs @ \$90 (no longer paying for printed Boomerang delivery, annual Chamber Dues or Water Association memberships)

**Office Expenses**

E-5.1	55700	Office Supplies	\$ 2,733.43	\$ 4,079.37	\$ 4,500.00	- Office supplies and décor (Includes printer paper and anything else ordered from Staples/Walmart/Amazon) Does not include printer ink.
E-5.1	55800	Printing/Copying	\$ 2,209.77	\$ 2,314.89	\$ 5,000.00	- All ink purchases from Staples (3 printers); local printer services from Digital Blues for posters, educational flyers, brochures & educational materials
E-5.1	53000	Postage	\$ 859.63	\$ 768.66	\$ 1,500.00	- Postage, envelopes, and cards - any LRCD mailed coorespondence including post card mailers and monthly board packets.
E-5.2	57110	Maintenance - Equipment	\$ 353.70	\$ 28.85	\$ 1,000.00	- Necessary repairs to internal equipment (seeder, pipe welders, backpack sprayers)
E-5.3	51000	Educational Materials	\$ 1,066.33	\$ 96.97	\$ 4,000.00	- All supplies for educational purposes, not including separate workshops; includes \$1,500 for new media for Stream Trailer
E-5.6	53700	Advertising Expense	\$ 1,483.36	\$ 7,646.78	\$ 8,500.00	- General advertising in newspaper, radio, sponsorship, social media - see breakout for details; includes additional advertising funds for workshops
E-5.6	54600	Newsletter	\$ 2,266.08	\$ 370.00	\$ 2,000.00	- Printing hard copy newsletters (\$1000), bulking mailing postage & annual USPS permit renewal (\$1000)
E-5.6	59000	Software	\$ 1,505.37	\$ 3,541.47	\$ 4,000.00	- QBs Software Annual subscription (\$2000) & payroll fees (\$350); Adobe subscriptions for 3 FTE (\$480); ClickTime (\$550); inflated to account for increases
E-8.3	57010	Maintenance - Trucks	\$ 571.85	\$ 2,418.86	\$ 4,500.00	- Truck maintenance (ex. Oil changes, new tires, major repairs, etc.); anticipated for breakdowns and repairs, but not allocated for any certain needs at this time
E-8.4	57910	Fuel - Gasoline and Diesel	\$ 3,491.36	\$ 1,622.99	\$ 7,000.00	- All District gasoline and diesel purchases - elevated to account for increase in fuel prices
E-12.1	NEW	Utilities Electric/Gas	\$ -	\$ -	\$ 5,000.00	- Huron St. Utilities: Rocky Mtn Power & Black Hills Energy combined
E-12.2	NEW	Utilities City Water	\$ -	\$ -	\$ 1,000.00	- Huron St. Utilities: City of Laramie - Water
E-12.3	59110	Website Services (Streamline)	\$ 1,680.00	\$ 1,680.00	\$ 1,800.00	- Streamline webpage support (\$1680) & Go Daddy website domain renewal (\$120 every 3 years; renews in 2028)
E-12.3	59100	IT Services (CMIT)	\$ 6,200.74	\$ 6,616.74	\$ 7,500.00	- monthly IT support from CMIT - Casper. (budgeting at \$520/mo based on individual managed serviced priced per employee); elevated to account for increase in rates
E-12.3	58900	Telephone Services (GoTo Phones)	\$ 1,461.41	\$ 1,548.91	\$ 2,500.00	- Huron St. Utilities: Telephone (Go To Phones) and Internet (Spectrum)
E-12.4	NEW	Building Maintenance	\$ -	\$ -	\$ 7,500.00	- Huron St. Utilities: High Plains Janitorial services (\$5,000), Gray Duck Snow Removal & General Maint. (\$2,500)
<b>Total Administration</b>			<b>\$ 73,260.25</b>	<b>\$ 79,936.95</b>	<b>\$ 151,440.00</b>	

**Note #A1**

## 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>
	<b>Total -</b>	<b>\$8,500.00</b>

## UTILITIES 2026

	Electric	Gas	Water	Internet	IT Services	Phones	Cleaning	Snow Removal	Maintenance
COMPANY	Rocky Mtn Power	Black Hills Energy	City of Laramie	Spectrum	CMIT - Casper, WY	GoTo - CMIT	High Plains Janitorial	Gray Duck, LLC	Rob's Reconstruction
PAYMENT METHOD	Auto-draft - ANB Checking	Auto-draft - ANB Checking	Auto-draft - ANB Checking	Auto-draft; Toshi's CC	QBs Payment	Auto-draft - ANB Checking	EFT Online Pymt	EFT Online Pymt	CHECK
EXPENSE ACCOUNT	59900	59900	59900	58900	59100	58900	59900	59900	59900
JANUARY	\$141.53	\$141.58	\$76.83	\$80.00	\$514.00	\$77.91	\$320.00	\$180.34	\$5,218.05
FEBRUARY	\$147.38	\$127.27	\$67.11	\$80.00	\$514.00	\$77.91	\$480.00	\$30.00	-
MARCH	\$130.73	\$129.12	\$76.83	\$80.00	\$514.00	\$77.91	\$320.00	\$186.34	-
APRIL	\$138.05	\$94.23	\$87.11	\$75.00	\$514.00	\$77.85	\$320.00	\$180.00	-
MAY	\$114.93	\$140.00	\$75.00	\$80.00	\$520.00	\$77.91	\$340.00	-	-
JUNE	\$120.00	\$140.00	\$75.00	\$80.00	\$520.00	\$77.91	\$340.00	-	-
<b>6-MO Totals</b>	<b>\$822.62</b>	<b>\$772.20</b>	<b>\$437.88</b>	<b>\$475.00</b>	<b>\$3,096.00</b>	<b>\$467.41</b>	<b>\$2,140.00</b>	<b>\$576.68</b>	<b>\$5,218.05</b>

x2 (full year)

\$1,645.24

\$1,544.40

\$875.76

\$1,260.00

\$6,192.00

\$934.82

\$4,280.00

**TOTAL ANNUAL**

**\$17,308.90**

Total Electric/Gas	\$3,189.64
Total Water	\$875.76
Total Internet/Phone	\$2,194.82
Total IT Services	\$6,192.00
Total Janitorial	\$4,280.00
Total Snow Removal	\$576.68

## Operations Budget

### Information and Education

E-9.1	51200	Community Garden Maintenance	\$ 1,576.41	\$ 132.72	\$ 2,000.00	- Supplies and annual maintenance for the Community Garden (ie: new garden beds; mulch; annual flowers; hoses; tools; etc)
E-9.2	50900	Range Judging (WyRED)	\$ 750.00	\$ 750.00	\$ 750.00	- Sponsorship to WyRED - WyRED can use these funds to sponsor students/teachers for this annual summer camp.
E-9.2	51006	Youth Support	\$ -	\$ 500.00	\$ 2,000.00	- Sponsorship for local FFA Chapter / 4-H Judging Teams (ex. funds for travel to attend National events)
E-9.2	54500	Ag Expo	\$ 700.00	\$ 300.00	\$ 700.00	- Supplies and handouts for students at AG Expo; direct sponsorship of event - annually requested
E-9.3	54300	Small Acre Outreach Publication	\$ 800.00	\$ 8.00	\$ 1,300.00	- Support Small Acre Coordinator (\$500) and BYBY publication (\$800); last year we were never invoiced for the Coordinator position when Jenny moved to her new job. Still budgeting for it just in case they ask.
E-9.3	59710	USFWS Toad Expenses	\$ -	\$ 650.00	\$ 2,850.00	- Expenses for Mindy's WY Toad community education (t-shirt & sticker reprints) Payout of all funds owed: \$1,850 + \$1,000 revenue
E-9.4	56600	Workshops/Public Meetings	\$ 658.98	\$ 5,388.85	\$ 4,500.00	- Supplies to host workshops and meetings; (3) x \$1500/each for public workshops; <b>REMOVED \$5000 for Cons. Expo; will host again in 2028.</b>

### Special Projects

E-10.1	50100	Annual Tree Sale Expenses	\$ 411.25	\$ 710.31	\$ 500.00	- Any supplies needed for annual tree sale/customer pick-up days (tape, plastic bags, peat moss, etc.)
E-10.1	52900	Seedling Trees/TSA Inventory	\$ 11,840.12	\$ 18,586.32	\$ 14,000.00	- Purchase of seedling tree stock and TSA supplies for Annual Tree Sale and Living Snow Fence Program - all trees from LCCD & Nurseries
E-10.2	53600	Regular Cost Share Projects	\$ 8,609.34	\$ 5,290.11	\$ 10,000.00	- (5-7) LSF Cost-Share Reimbursements @ \$1,250/ea; (8-10) Water/Soil Analysis Cost Shares @ \$250/ea (\$8,000 + \$2,000)
E-10.2	54900	Rural Cost Share Projects	\$ 53,890.37	\$ 36,582.19	\$ 112,500.00	- New rural cost-share projects that are greater than \$1,000.00 match; Funding for (15) projects @ max of \$7,500/ea
E-10.2	55060	Previous Funded Cost Share Projects	\$ 37,205.10	\$ 28,759.50	\$ 75,000.00	- Savings line for all cost-share projects awarded from previous fiscal year (previously approved projects that will be finished and paid out next fiscal year) - updated to \$71,080 as of 5/26/26 per Martin
E-10.3	51100	Locally Led Conservation Projects	\$ 33,795.24	\$ 40,349.50	\$ 100,000.00	- Dedicated Locally Led Projects total: \$74,000
E-10.4	NEW	Pipeline Mission Projects	\$ -	\$ -	\$ 344,831.36	- LRCD funds for future pipeline projects.
E-11.1	59700	Wildlife Project Grants	\$ 433,273.37	\$ 305,569.89	\$ 1,204,700.00	- Project passthrough funds *must balance with revenue line 42500
E-11.1	59705	WACD/NRCS Tech Funds	\$ -	\$ 52,159.68	\$ 40,000.00	- Project passthrough funds *must balance with revenue line 43300
E-11.1	53105	Wyoming DEQ grant	\$ -	\$ -	\$ 200,000.00	- Project passthrough funds *must balance with revenue line 42300
E-11.1	NEW	County Weed & Pest Projects	\$ -	\$ -	\$ 25,000.00	- ACW&P project funding (\$15K) passthrough funds from W&P and (\$10K) LRCD Locally Led Contribution
E-11.2	53400	WWDC Small Water Projects	\$ 35,000.00	\$ -	\$ 140,000.00	- Project passthrough funds *must balance with revenue line 41900

Note #Op1

### Total Operations

\$ 618,510.18    \$ 495,737.07    \$ 2,280,631.36

## Operations Expense Breakouts

**Note #Op1**

- Community Projects - \$74,000.00 (approved on 3/18)

### Locally Led Commitments

LRCO	Pilot Hill	\$10,000.00
LRCO	County Cleanup	\$3,500.00
LRCO	Rooted in Laramie	\$3,500.00
Tosha	LRCO Community Grants	\$15,000.00
LRCO	ACCW Ranch Tour	\$1,000.00
Martin	Game & Fish LLR BR	\$6,000.00
Martin	ACW&P Projects	\$10,000.00
Martin	Game & Fish Jelm 2.2	\$10,000.00
Martin	Game & Fish Hart Ranch	\$15,000.00

**Total - \$74,000.00**

## Fixed Cost Budget

### Staff Salaries

E-2.1	57360	Office Administrator	\$ 48,250.02	\$ 51,418.61	\$ 57,750.00	- Office Administrator salary
E-2.5	57330	District Manager/Interim Manager	\$ 131,962.44	\$ 80,052.41	\$ 89,250.00	- District Manager salary (FY25/26 included both DM and Interim salaries)
E-2.6	57340	Sr. Resource Specialist	\$ 7,345.83	\$ 69,750.00	\$ 78,750.00	- Senior Resource Specialist salary (FY25/26 shows new Line created for Sr. Specialist; remainder of salary was included in 57330)
E-2.6	57350	Rangeland Resource Specialist	\$ 61,500.00	\$ 47,497.41	\$ -	- N/A for this budget cycle
E-2.7	57610	Employee Accruals	\$ (1,597.19)	\$ (2,686.90)	\$ 1,000.00	- Overtime payout (upon request) - place holder for accrued staff vacation and sick time.
E-2.7	50210	Part-time/Seasonal help general	\$ 7,403.90	\$ 418.50	\$ 7,500.00	- Seasonal employee pay (1 employee for 21wks x 20hrs/wk x \$18.00/hr)

### Insurance

E-14.1	54010	Liability - LGLP	\$ 1,867.00	\$ 2,266.00	\$ 2,500.00	- Annual LGLP fees; renewed & redetermined annually in May; accounts for increase in premium; based on # of employees and \$500/deductible.
E-14.2	54020	Property/Building Insurance	\$ (2,489.61)	\$ 2,252.00	\$ 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.
E-14.2	54200	Truck/Equip Insurance	\$ 9,171.81	\$ 5,179.00	\$ 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)
E-14.5	54100	Bonds	\$ 1,578.28	\$ 1,578.28	\$ 1,700.00	- Treasury & Liability Bonds: \$1,228 Honesty/Blanket bond for LRCD & \$350 Treasury bond for Z. Iddings

### Taxes

E-15.1	58600	Payroll - Social Sec/Medicare	\$ 18,695.72	\$ 18,023.24	\$ 18,000.00	- Anticipated Federal withholdings for payroll (FY25/26 included 4 - FTE employees)
E-15.2	58700	Payroll - Workman's comp	\$ 5,522.71	\$ 5,022.50	\$ 6,000.00	- Anticipated Federal withholdings for payroll (FY25/26 included 4 - FTE employees)
E-15.3	58800	Unemployment Insurance	\$ 2,071.38	\$ 672.74	\$ 3,000.00	- Employee Unemployment Ins. (\$32,400 x 0.02 rate) x 4= \$2592.00 (\$648/per employee)

### Benefits

E-15.4	57475	WRS - Employee Retirement	\$ 27,672.81	\$ 32,847.50	\$ 44,000.00	- WRS State Retirement - all staff; Currently broke out as 70/30 split between Board & Staff; increased to account for staff salary adjustments
E-15.5	57450	WEBT - Health/Vision/Life/AD&D	\$ 36,450.50	\$ 40,673.92	\$ 54,000.00	- BCBS/WEBT Health - all staff; Board Currently pays 100% for all FTEs; INCREASED by \$8K due to WEBT premium adjustments for 26/27
E-15.7	NEW	WACD - Delta Dental	\$ -	\$ -	\$ 4,000.00	Added new line to break out and reflect Delta Dental premiums for Staff
<b>Total Fixed Costs</b>			<b>\$ 355,405.60</b>	<b>\$ 354,965.21</b>	<b>\$ 378,450.00</b>	

	STAFF SALARIES	Health*	Dental	Vision*	Life	LRCD formula WRS	State formula WRS
<b>Percentage</b>	<del>                    </del>	0%		0%	20%	5.12%	9.50%
STAFF: Katie (\$89,250)	\$7,437.50	\$0.00	\$0.00	\$0.00	\$0.68	\$380.80	\$706.49
STAFF: Martin (\$78,750)	\$6,562.50	\$1,093.00	\$61.25	\$3.00	\$0.93	\$336.00	\$623.37
STAFF: Natasha (\$57,750)	\$4,812.50	\$0.00	\$115.40	\$6.00	\$0.93	\$246.40	\$457.14

<b>Subtotal</b>		\$1,093.00	\$176.65	\$9.00	\$2.54	\$963.20	\$1,787.00
<b>Percentage</b>	<del>                    </del>	100%		100%	80%	14.0%	9.62%
LRCD: Katie	\$7,437.50	\$1,092.00	\$45.40	\$8.00	\$2.70	\$1,041.25	\$715.56
LRCD: Martin	\$6,562.50	\$1,092.00	\$45.40	\$8.00	\$3.69	\$918.75	\$631.38
LRCD: Natasha	\$4,812.50	\$1,092.00	\$45.40	\$8.00	\$3.69	\$673.75	\$463.01

<b>Subtotal</b>		\$3,276.00	\$136.20	\$24.00	\$10.08	\$2,633.75	\$1,809.95
Totals		\$4,369.00	\$312.85	\$33.00	\$12.62	\$3,596.95	\$3,596.95

\* = LRCD board pays 100% for staff only

**WRS: Currently broke out as 70/30 split between Board & Staff**

D.Dental Monthly	WEBT Total Monthly	WRS Total Monthly
\$312.85	\$4,414.62	\$3,596.95
Annual	Annual	Annual
\$3,754.20	\$52,975.44	\$43,163.40

**Capital Outlay Budget**

E-1.1	59900	Huron Street Office	\$ 3,651.91	\$ 1,024,445.62	\$ 150,000.00	- CASH reserve for Huron Street Building & upgrades
E-1.1	59910	Huron Street Garage	\$ -	\$ -	\$ 475,000.00	- CASH reserve for New shop & adjacent lot development
E-1.2	57050	District Vehicle Upgrades	\$ -	\$ -	\$ 20,000.00	- CASH reserve for future UTV purchase; increased per Board recommendation
E-1.3	55300	Office Equipment/ Computers	\$ 6,644.27	\$ 4,063.60	\$ 2,500.00	- any NEW replacements or upgrades, as needed (FY25/26 included new printers & laptop for Tosha & Katie)
E-1.5	55200	Farm/Field Equipment	\$ -	\$ -	\$ 2,000.00	- any NEW replacements or upgrades, as needed

**Total Capital Outlay** \$ 10,296.18 \$ 1,028,509.22 \$ 649,500.00

**Total Expense** \$ 1,067,645.50 \$ 1,959,148.45 \$ 3,830,021.36

Income minus Expense	\$ -
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**Reserve Accounts**

Assigned Reserve Accounts

C-4.1	70000	New Vehicle Reserve	\$ -	\$ -	\$ 70,000.00	- CASH reserve for emergency vehicle replacement
C-4.1	70001	Cash Operating Reserve	\$ 10,173.29	\$ -	\$ 300,000.00	- CASH reserve for LRCD District emergency

**Total Reserve Accounts** \$ 10,173.29 \$ - \$ 370,000.00

ENDING FY25/26

\$ 543,947.98

All Admin; All Fixed Costs; Outstanding Bills; \$60K allocated Locally Led

PROPOSED

Emergency Reserve Calculation

\$ 698,190.00

All Admin; All Fixed Costs; Outstanding Bills; \$75K allocated Locally Led