

Laramie Rivers Conservation District
 Approved:

Anticipated Revenues

County Government Support		2024/2025 Final	2026/2027 Proposed		
40100	County Appropriations	\$ 803,439.10	\$ 700,000.00	- Monthly MIL Levy Property Tax Contributions; accounts for reduction in property taxes; waiting for final projection from County.	
Operating Revenue					
40200	Sales Tax Collected	\$ (554.23)	\$ 500.00	- Annual adjustment for QRTLTY 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.	
40400	LRCD Equipment Rental	\$ 1,199.71	\$ 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.	
40500	Seedling Tree/TSA Sales	\$ 13,765.23	\$ 14,000.00	- Annual Tree and Survival Aide sales; income generated from ALL tree sales including LSFs	
41500	LSF Equipment & Labor	\$ 3,101.25	\$ 6,000.00	- Income generated from equipment & labor of LSF installation by District employees.	
Grants					
41900	WWDC Small Water Projects	\$ 35,000.00	\$ 140,000.00	- WWDC Small Water Projects - grant passthrough funding	
42100	WDA State Grant & Biennial Lab Funds	\$ 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	
42300	Wyoming DEQ Grants	\$ 35,000.00	\$ 200,000.00	- Wyoming DEQ grants funds - grant passthrough funding	
42500	Wildlife Project Grants	\$ 448,711.04	\$ 1,204,700.00	- Wildlife related grants - grant passthrough funding	
43300	WACD/NRCS Tech Funds	\$ -	\$ 40,000.00	- WACD for NRCS engineering funds - grant passthrough funding	
NEW	County Weed & Pest Funds	\$ -	\$ 15,000.00	- ACW&P passthrough spraying funds (\$15K ACWP; \$10K LRCD) - passthrough funding	
Miscellaneous					
40600	Admin Fess & Donations	\$ 4,150.00	\$ 4,000.00	- 2.0% admin income from USFWS grant management; Misc passthrough income for other local entities (ie: LBC); other misc donations	
42800	Garden Plot Rental	\$ 295.00	\$ 350.00	- LaBonte Garden plot rental income (roughly 17 plots total @ \$15 & \$30)	
42510	USFWS Toad Account	\$ -	\$ 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	
60300	Interest	\$ 22,655.01	\$ 15,000.00	- 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.	
Total Anticipated Revenue		\$ 1,378,525.61	\$ 2,350,373.50		

Note #R1

Note #R2

Note #R3

Note #R4

Administration Budget

Office Expenses

52300	Newspaper/Chamber Dues	\$ 837.10	\$ 90.00	- Wyo Livestock Roundup Printed Newspaper subscription; 2yrs @ \$90 (no longer paying for printed Boomerang delivery, annual Chamber Dues or Water Association memberships)
53000	Postage	\$ 859.63	\$ 1,500.00	- Postage, envelopes, and cards - any LRCD mailed coorespondence including post card mailers and monthly board packets.
53700	Advertising Expense	\$ 1,543.36	\$ 8,500.00	- General advertising in newspaper, radio, sponsorship, social media - see breakout for details; includes additional advertising funds for workshops
54600	Newsletter	\$ 2,266.08	\$ 2,000.00	- Printing hard copy newsletters (\$1000), bulking mailing postage & annual USPS permit renewal (\$1000)
54700	Accounting	\$ 10,774.00	\$ 12,000.00	- Monthly accountant fees; annual engagement of professional services billed @ \$230/hr (2026 rate)
54800	Audit	\$ 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)
55700	Office Supplies	\$ 2,733.43	\$ 4,500.00	- Office supplies and décor (Includes printer paper and anything else ordered from Staples/Walmart/Amazon) Does not include printer ink.
55800	Printing/Copying	\$ 2,209.77	\$ 5,000.00	- All ink purchases from Staples (3 printers); local printer services from Digital Blues for posters, educational flyers, brochures & educational materials
58900	Telephone/Internet	\$ 1,461.41	\$ 2,500.00	- Huron St. Utilities: Telephone (Go To Phones) and Internet (Spectrum)
59000	Software	\$ 1,505.37	\$ 3,500.00	- QBs Software Annual subscription (\$2000) & payroll fees (\$350); Adobe subscriptions for 3 FTE (\$480); ClickTime (\$550); inflated to account for increases
59910	Bank service fees	\$ 102.00	\$ 500.00	- Monthly \$5.00 check print fee from ANB; Any Paypal & Shopify banking fees incurred from the Tree Sale
57010	Maintenance - Trucks	\$ 571.85	\$ 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
57110	Maintenance - Equipment	\$ 353.70	\$ 1,000.00	- Necessary repairs to internal equipment (seeder, pipe welders, backpack sprayers)
57910	Fuel - Gasoline and Diesel	\$ 3,491.36	\$ 7,000.00	- All District gasoline and diesel purchases - elevated to account for increase in fuel prices
59920	Sales Taxes Collected	\$ 110.39	\$ 500.00	- sales tax collected from TSA sales & LSFs - offset of revenue line 40200
59100	Contract Service (CMIT)	\$ 6,200.74	\$ 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
59110	Contract Service (Streamline)	\$ 1,680.00	\$ 1,800.00	- Streamline webpage support (\$1680) & Go Daddy website domain renewal (\$120 every 3 years; renews in 2028)
NEW	Utilities Electric/Gas	\$ -	\$ 5,000.00	- Huron St. Utilities: Rocky Mtn Power & Black Hills Energy combined
NEW	Utilities City Water	\$ -	\$ 1,000.00	- Huron St. Utilities: City of Laramie - Water
NEW	Building Maintenance	\$ -	\$ 7,500.00	- Huron St. Utilities: High Plains Janitorial services (\$5,000), Gray Duck Snow Removal & General Maint. (\$2,500)

Note #A1

Board Expenses

50500	Board Administration	\$ 2,110.99	\$ 10,000.00	- Board discretionary funds; historically used for legal fees & staff bonuses
50600	District Meeting Mileage	\$ 1,173.95	\$ 2,500.00	- Mileage reimbursement for Board Supervisor meeting travel @ Federal rate of \$0.73/mi; increased to account for rate change
53800	Area/State/Other Meeting	\$ 6,526.25	\$ 6,500.00	- District meeting related expenses; ALL FOOD, hotel and travel expenses; does not include fuel
57500	Employee/Supervisor Training	\$ 4,057.54	\$ 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 in NOV.

Dues

52200	WACD/NACD/Plant Lab Dues	\$ 13,310.00	\$ 13,550.00	- District Annual Dues: WACD \$12,500; NACD \$750.00; Bridger Plant Lab \$30.00
52400	Employee Dues	\$ 875.00	\$ 500.00	- Professional dues for employees: WCDEA \$25/ea; SRM \$150.00; removing Rotary dues

Total Administration

\$ 72,253.92 \$ 143,940.00

Operations Budget

Information and Education

50900	Range Judging (WyRED)	\$ 750.00	\$ 750.00	- Sponsorship to WyRED - WyRED can use these funds to sponsor students/teachers for this annual summer camp.
51000	Educational Materials	\$ 1,066.33	\$ 4,000.00	- All supplies for educational purposes, not including separate workshops; includes \$1,500 for new media for Stream Trailer
51006	Youth Support	\$ -	\$ 2,000.00	- Sponsorship for local FFA Chapter / 4-H Judging Teams (ex. funds for travel to attend National events)
54300	Small Acre Outreach Publication	\$ 800.00	\$ 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.
54500	Ag Expo	\$ 700.00	\$ 700.00	- Supplies and handouts for students at AG Expo; direct sponsorship of event - annually requested
56600	Workshops/Public Meetings	\$ 658.98	\$ 4,500.00	- Supplies to host workshops and meetings; (3) x \$1500/each for public workshops; REMOVED \$5000 for Cons. Expo; will host again in 2028.

Special Projects

50100	Annual Tree Sale Expenses	\$ 411.25	\$ 500.00	- Any supplies needed for annual tree sale/customer pick-up days (tape, plastic bags, peat moss, etc.)
51100	Locally Led Conservation Projects	\$ 33,795.24	\$ 370,500.47	- Balancing Line for unallocated funds (minus) any dedicated Locally Led Projects: \$74,000 = approx. \$296,000
51200	Community Gardens	\$ 1,576.41	\$ 2,000.00	- Supplies and annual maintenance for the Community Garden (ie: new garden beds; mulch; annual flowers; hoses; tools; etc)
59710	USFWS Toad Expenses	\$ -	\$ 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
52900	Seedling Trees/TSA Inventory	\$ 11,840.12	\$ 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
53400	WWDC Small Water Projects	\$ 35,000.00	\$ 140,000.00	- Project passthrough funds *must balance with revenue line 41900
53600	Regular Cost Share Projects	\$ 8,609.34	\$ 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)
54900	Rural Cost Share Projects	\$ 53,890.37	\$ 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
55060	Previous Funded Cost Share Projects	\$ 37,205.10	\$ 100,000.00	- 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)
59700	Wildlife Project Grants	\$ 433,273.37	\$ 1,204,700.00	- Project passthrough funds *must balance with revenue line 42500
59705	WACD/NRCS Tech Funds	\$ -	\$ 40,000.00	- Project passthrough funds *must balance with revenue line 43300
53105	Wyoming DEQ grant	\$ -	\$ 200,000.00	- Project passthrough funds *must balance with revenue line 42300
NEW	County Weed & Pest Projects	\$ -	\$ 25,000.00	- ACW&P project funding (\$15K) passthrough funds from W&P and (\$10K) LRCD Locally Led Contribution
Total Operations		\$ 619,576.51	\$ 2,235,300.47	

Note #Op1

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; based on # of employees and \$500/deductible.
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	\$ 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
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 <u>both</u> property and equipment coverage in FY25/26 with a \$2489.61 adjustment in line 54020)

Total Fixed Costs

\$ 356,759.27 **\$ 367,700.00**

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 Upgrades	\$ -	\$ 20,000.00	- CASH reserve for future UTV purchase; increased per Board recommendation
59900	New Building --> 793 Huron St.	\$ 3,651.91	\$ 140,000.00	- CASH reserve for Huron Street Building & upgrades; DECREASED BY \$10k TO BALANCE BUDGET RATHER THAN TAKE FROM LOCALLY LED.
59910	New Shop	\$ -	\$ 475,000.00	- CASH reserve for New shop & adjacent lot development

Total Capital Outlay

\$ 10,296.18 **\$ 639,500.00**

Total Expense

\$ 1,058,885.88 **\$ 3,386,440.47**

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**

Budget Summary

Current Income/Revenue

Total Anticipated Revenue	\$ 2,350,373.50
Tota Cash on Hand	\$ 1,406,066.97

% of Expense **CURRENT Expenses**

3.83% Administration	\$ 143,940.00
59.51% Operations	\$ 2,235,300.47
9.79% Fixed Costs	\$ 367,700.00
17.02% Capital Outlay	\$ 639,500.00
9.85% Reserves	<u>\$ 370,000.00</u>
100.00% Total	\$ 3,756,440.47

CI minus CE = \$ -

Current Income/Revenue

Total Anticipated Revenue	\$ 2,350,373.50
Cash on Hand	<u>\$ 1,406,066.97</u>
Total	\$ 3,756,440.47

CURRENT Expenses

Administration	\$ 143,940.00
Operations	\$ 2,235,300.47
Fixed Costs	\$ 367,700.00
Capital Outlay	\$ 639,500.00
Reserve Accounts	<u>\$ 370,000.00</u>
Total	\$ 3,756,440.47

Unassigned funds \$ -

Cash on Hand: (APR 25th, 2026)

Petty Cash	\$ 226.91
ANB Checking	\$ 255,796.26
ANB Money Market	\$ 650,043.80
ANB CD #1	\$ 125,000.00
ANB CD #2	\$ 125,000.00
ANB CD #3	\$ 125,000.00
ANB CD #4	\$ 125,000.00
Total	\$ 1,406,066.97