

Final Budget

Lower Wind River Conservation District	
625 E. Madison Ave. Suite #1 Riverton, WY 82501 307-463-0636 Fremont County	Budget Hearing Information Location: 625 E. Madison Ave. Suite #1 Date: 7/9/2026 Time: 12:00 p.m. Budget Prepared by: District Manager & Board of Supervisors

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c)
	The Lower Wind River Conservation District has received mill levy funding since 2016. Following the passage of the mill levy, the District was able to significantly expand its soil, water, tree and shrub, engineering and technical assistance, and natural resource education programs while maintaining a reserve account. Mill levy funding has also supported three full-time staff positions and a shared Engineer position with Popo Agie Conservation District to help carry out the District's natural resource programs and services. The District has experienced fluctuations in mill levy funding, with a slight increase projected for FY 2026–2027. In response, the District has carefully managed and adjusted its administrative, indirect, operating, and capital outlay categories over the past several years to reflect anticipated revenue changes while maintaining program stability and service delivery. In addition to mill levy funding, the LWRCD anticipates receiving grant funding during FY 2026–2027 through various state agencies, primarily for water quality-related projects and building renovation. The District also expects revenue from its sales of goods and services that directly benefit constituents within the District, including the rental equipment program, water and soil testing program, and seedling tree program, as well as income generated through interest-earning accounts. The LWRCD will continue pursuing additional grant opportunities throughout FY 2026–2027 to support ongoing and future conservation efforts. The District anticipates modest increases for FY 2026-2027 in administrative, indirect, and operating expenses due to interest for Resource Enhancement projects, additional maintenance needs for equipment and vehicles, expanded travel and equipment use, building renovation activities supported through state grants, increases in insurance and retirement costs, and payroll adjustments to support expanding programs and align with cost-of-living increases. With expenses maintained, in FY2025-2026, the LWRCD purchased an Aerator in the spring of 2026 as budgeted in the FY2025-2026 Capitol Outlay line item.	
S-B	RESERVE DESCRIPTION The LWRCD has budgeted for replacement of drill equipment, a new vehicle to assist with equipment hauling & technical assistance, as well as property renovation to complete an office space within the LWRCD office building with reserves. The LWRCD will maintain \$745,000 in Reserves, which is allocated into four categories: 1) Depreciation Reserve (Capitol) \$125,000, 2) Operations Reserve (cash) \$470,000, 3) Emergency Reserve \$100,000, 4) Property Reserve \$50,000.	

S-C

Names of Board Members	Date of End of Term	Phone no.	Email:
Rod Rivers	2028	307-856-9704	rodrrivers@wyoming.com
Ron Lucas	2026	307-850-4307	lucasron4307@gmail.com
Richard Denke	2028	307-851-3970	zoey03@msn.com
Nick Biltoft	2026	307-851-7484	nickbiltoft@gmail.com
Scott Pettit	2026	307-857-9060	spettit@wyomingcommunity.bank

Does the district have regular office hours exceeding 20 hours per week?

Yes

W.S. 16-12-303(a) requires special districts to maintain copies of records. Please enter the physical address, phone number, and hours open below.

Address of office:	625 E. Madison Avenue Suite #1
City, State, Zip:	Riverton, WY 82501
Phone Number:	307-463-0636
Hours Open:	Monday - Friday 9 a.m. - 5 p.m.

Where are the minutes of your board meeting available for public review?

At the office

How and where are the notices of meeting posted for the public?

In the Newspaper, the District's Facebook page and website

Where are the public meetings held?

625 E. Madison Avenue Suite #1, Conference Room

FINAL BUDGET SUMMARY

OVERVIEW		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-1	Total Budgeted Expenditures	\$799,407	\$599,793	\$791,375	\$803,854
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$88,938	\$27,674	-\$148,600	\$25,150
S-4	Total General Fund and Forecasted Revenues Available	\$1,131,979	\$892,435	\$903,628	\$942,178
S-5	Amount requested from County Commissioners	\$489,216	\$354,362	\$366,608	\$374,600
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$260,853	\$113,174

REVENUE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-7	Operating Revenues	\$34,644	\$35,000	\$40,000	\$41,200
S-8	Tax levy (From the County Treasurer)	\$489,216	\$354,362	\$366,608	\$374,600
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$133,486	\$52,450	\$97,020	\$134,520
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$49,011	\$25,000	\$28,000	\$28,000
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$706,356	\$466,812	\$531,628	\$578,320
FY 7/1/26-6/30/27 Lower Wind River Conservation District					

EXPENDITURE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-15	Capital Outlay	\$78,510	\$62,000	\$0	\$176,500
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$176,416	\$172,960	\$177,299	\$180,049
S-18	Operations	\$460,162	\$281,035	\$348,173	\$356,180
S-19	Indirect Costs	\$84,318	\$83,798	\$90,903	\$91,125
S-20R	Expenditures paid by Reserves	\$0	\$0	\$175,000	\$0
S-20	Total Expenditures	\$799,407	\$599,793	\$791,375	\$803,854

DEBT SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0

CASH AND INVESTMENTS		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
S-22	TOTAL GENERAL FUNDS	\$425,623	\$425,623	\$372,000	\$363,858
Summary of Reserve Funds					
S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-25	b. Reserves	\$603,238	\$692,176	\$719,850	\$719,850
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$603,238	\$692,176	\$719,850	\$719,850
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$88,938	\$27,674	\$26,400	\$25,150
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$88,938	\$27,674	\$26,400	\$25,150
S-31	Subtotal	\$692,176	\$719,850	\$746,250	\$745,000
S-32	Less Total to be spent	\$0	\$0	\$175,000	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$692,176	\$719,850	\$571,250	\$745,000

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District 7/9/2026

Rob Rieger - Chairman

DISTRICT ADDRESS: 625 E. Madison Ave. Suite #1
Riverton, WY 82501

PREPARED BY: District Manager & Board of Superintendents

DISTRICT PHONE: 307-463-0636

Final Budget

Lower Wind River Conservation District

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NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
R-1	Property Taxes and Assessments Received					
R-1.1	Tax Levy (From the County Treasurer)	4001	\$489,216	\$354,362	\$366,608	\$374,600
R-1.2	Other County Support (see note on the right)	4005				

FORECASTED REVENUE

		DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
R-2	Revenues from Other Governments					
R-2.1	State Aid	4211				
R-2.2	Additional County Aid (non-treasurer)	4237				
R-2.3	City (or Town) Aid	4237				
R-2.4	Other (Specify)	4237				
R-2.5	Total Government Support		\$0	\$0	\$0	\$0
R-3	Operating Revenues					
R-3.1	Customer Charges	4300				
R-3.2	Sales of Goods or Services	4300	\$34,644	\$35,000	\$40,000	\$41,200
R-3.3	Other Assessments	4503				
R-3.4	Total Operating Revenues		\$34,644	\$35,000	\$40,000	\$41,200
R-4	Grants					
R-4.1	Direct Federal Grants	4201	\$120,853			
R-4.2	Federal Grants thru State Agencies	4201		\$26,450	\$12,500	\$50,000
R-4.3	Grants from State Agencies	4211	\$12,633	\$26,000	\$84,520	\$84,520
R-4.4	Total Grants		\$133,486	\$52,450	\$97,020	\$134,520
R-5	Miscellaneous Revenue					
R-5.1	Interest	4501	\$25,347	\$20,000	\$28,000	\$28,000
R-5.2	Other: Specify <u>Rent</u>	4500	\$4,698	\$5,000		
R-5.3	Other: See Additior <u>See Additional Details</u>		\$18,966			
R-5.4	Total Miscellaneous		\$49,011	\$25,000	\$28,000	\$28,000
R-5.5	Total Forecasted Revenue		\$217,140	\$112,450	\$165,020	\$203,720
R-6	Other Forecasted Revenue					
R-6.1	a. Other past due as estimated by Co. Treas.	4004				
R-6.2	b. Other forecasted revenue (specify):					
R-6.3		4500				
R-6.4		4500				
R-6.5						
R-6.6	Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

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NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201	\$64,724			
E-1.2 Vehicles	6210				\$45,000
E-1.3 Office Equipment	6211	\$570	\$2,000		\$1,500
E-1.4 Other (Specify)					
E-1.5 Aerator	6200		\$40,000		
E-1.6 Property Construction	6200	\$13,217	\$20,000		\$75,000
E-1.7 see additional details					\$55,000
E-1.8 TOTAL CAPITAL OUTLAY		\$78,510	\$62,000	\$0	\$176,500

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
E-2 Personnel Services					
E-2.1 Administrator	7002	\$72,642	\$76,650	\$78,000	\$80,000
E-2.2 Secretary	7003				
E-2.3 Clerical	7004	\$45,041	\$47,250	\$50,000	\$50,000
E-2.4 Other (Specify)					
E-2.5	7005				
E-2.6	7005				
E-2.7					
E-3 Board Expenses					
E-3.1 Travel	7011	\$838	\$1,000	\$1,000	\$1,000
E-3.2 Mileage	7012	\$1,322	\$1,500	\$1,500	\$1,500
E-3.3 Other (Specify)					
E-3.4 Meetings	7013	\$820	\$750	\$500	\$500
E-3.5 Election	7013	\$246		\$300	\$300
E-3.6					
E-4 Contractual Services					
E-4.1 Legal	7021		\$750	\$500	\$500
E-4.2 Accounting/Auditing	7022	\$11,065	\$11,000	\$11,000	\$11,000
E-4.3 Other (Specify)					
E-4.4 Advertising	7023	\$13,695	\$3,500	\$2,750	\$2,750
E-4.5 Utilities - Internet and Phone	7023	\$2,170	\$2,200	\$2,515	\$2,515
E-4.6 see additional details		\$84		\$84	\$84
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031	\$1,894	\$2,150	\$2,000	\$2,000
E-5.2 Office equipment, rent & repair	7032	\$905	\$1,000	\$1,000	\$1,000
E-5.3 Education	7033	\$230	\$500	\$500	\$500
E-5.4 Registrations	7034	\$1,643	\$2,000	\$1,250	\$2,000
E-5.5 Other (Specify)					
E-5.6 Postage / Shipping	7035	\$711	\$750	\$1,000	\$1,000
E-5.7 Dues	7035	\$13,985	\$14,100	\$13,900	\$13,900
E-5.8 see additional details		\$9,125	\$7,860	\$9,500	\$9,500
E-6 TOTAL ADMINISTRATION		\$176,416	\$172,960	\$177,299	\$180,049

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OPERATIONS BUDGET

E-7 Personnel Services

E-7.1	Wages--Operations
E-7.2	Service Contracts
E-7.3	Other (Specify)
E-7.4	Employee reimbursement (phone)
E-7.5	
E-7.6	

E-8 Travel

E-8.1	Mileage
E-8.2	Other (Specify)
E-8.3	Staff development training
E-8.4	
E-8.5	

E-9 Operating supplies (List)

E-9.1	Monitoring equipment /supplies
E-9.2	Lab Equipment, supplies, shipping
E-9.3	Utilities - Gas, Electric and City
E-9.4	
E-9.5	

E-10 Program Services (List)

E-10.1	Resource Conservation
E-10.2	Tree Program
E-10.3	Equipment Maintenance and supplies
E-10.4	Education Program
E-10.5	see additional details

E-11 Contractual Arrangements (List)

E-11.1	Muddy Creek
E-11.2	Ocean Lake
E-11.3	Rangeland Health
E-11.4	Boysen Watershed
E-11.5	see additional details

E-12 Other operations (Specify)

E-12.1	Newsletters
E-12.2	Workshops
E-12.3	Building expenses
E-12.4	Meeting expenses
E-12.5	

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
7202	\$42,413	\$50,000	\$53,000	\$53,000
7203				
7204	\$1,071	\$1,080	\$1,080	\$1,080
7204				
7211	\$933	\$1,100	\$1,500	\$1,750
7212	\$1,676	\$1,500	\$1,500	\$2,500
7212				
7220	\$2,503	\$500	\$500	\$750
7220		\$500		
7220	\$8,415	\$10,500		
7220				
7230	\$84,132	\$85,000	\$90,000	\$90,000
7230	\$11,578	\$11,500	\$11,200	\$11,500
7230	\$3,749	\$4,000	\$7,300	\$7,300
7230	\$3,909	\$4,000	\$4,500	\$4,500
	\$20,000	\$5,000	\$13,000	\$19,000
7400		\$1,500	\$500	\$500
7400	\$39,883	\$2,500	\$20,000	\$20,000
7400		\$750	\$450	\$450
7400	\$465	\$750	\$450	\$450
	\$224,973	\$76,155	\$78,793	\$79,000
7450	\$4,510	\$3,200	\$2,900	\$2,900
7450	\$431	\$500	\$500	\$500
7450	\$8,793	\$20,000	\$60,000	\$60,000
7450	\$728	\$1,000	\$1,000	\$1,000
	\$460,162	\$281,035	\$348,173	\$356,180

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INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
E-14 Insurance					
E-14.1 Liability	7502	\$1,346	\$1,500	\$1,500	\$1,500
E-14.2 Buildings and vehicles	7503	\$15,184	\$8,640	\$9,500	\$9,500
E-14.3 Equipment	7504		\$1,000	\$1,000	\$1,000
E-14.4 Other (Specify)					
E-14.5 Bonds	7505	\$528	\$550	\$550	\$550
E-14.6	7505				
E-14.7					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511	\$10,182	\$12,250	\$12,700	\$12,700
E-15.2 Workers Compensation	7512	\$2,510	\$2,600	\$2,400	\$2,700
E-15.3 Unemployment Taxes	7513	\$54	\$98	\$168	\$175
E-15.4 Retirement	7514	\$13,940	\$17,500	\$18,500	\$18,500
E-15.5 Health Insurance	7515	\$33,104	\$35,000	\$40,000	\$40,000
E-15.6 Other (Specify)					
E-15.7 Life and AD&D Insurance	7516	\$148	\$300	\$175	\$175
E-15.8 Dental Insurance	7516	\$3,500	\$3,860	\$3,860	\$3,800
E-15.9 see additional details		\$3,822	\$500	\$550	\$525
E-17 TOTAL INDIRECT COSTS		\$84,318	\$83,798	\$90,903	\$91,125

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
D-1 Debt Service					
D-1.1 Principal	6401				
D-1.2 Interest	6410				
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$0	\$0	\$0	\$0

Final Budget

Lower Wind River Conservation District

FYE 6/30/2027

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2024-2025	2025-2026	2026-2027	Final Approval
		Actual	Estimated	Proposed	
C-1	Balances at Beginning of Fiscal Year	DOA Chart of Accounts			
C-1.1	General Fund Checking	1010	\$30,541	\$30,541	\$34,413
C-1.2	Savings and Investments	1040	\$395,082	\$395,082	\$329,445
C-1.3	General Fund CD Balance	1050		\$0	
C-1.4	All Other Funds	1020		\$0	
C-1.5	Reserves (From Below)		\$692,176	\$719,850	\$745,000
C-1.6	Total Estimated Cash and Investments on Hand		\$1,117,799	\$1,145,473	\$943,250
					\$1,108,858
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010			
C-2.2	b. Reserves		\$692,176	\$719,850	\$745,000
C-2.3	Total Deductions (a+b)		\$692,176	\$719,850	\$745,000
C-2.4	Estimated Non-Restricted Funds Available		\$425,623	\$425,623	\$372,000
					\$363,858

DOA Chart of Accounts	
1070	
SINKING & DEBT SERVICE FUNDS	

	2024-2025	2025-2026	2026-2027	Final Approval
	Actual	Estimated	Proposed	
C-3				
C-3.1	Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	
C-3.2	Date of Reserve Approval in Minutes:			
C-3.3	Amount to be added to the reserve			
C-3.4	Date of Reserve Approval in Minutes:			
C-3.5	SUB-TOTAL	\$0	\$0	\$0
C-3.6	Identify the amount and project to be spent			
C-3.7	a.			
C-3.8	b.			
C-3.9	c.			
C-3.10	Date of Reserve Approval in Minutes:			
C-3.11	TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0

RESERVES	1090
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	2024-2025	2025-2026	2026-2027	Final Approval
	Actual	Estimated	Proposed	
C-4				
C-4.1	Beginning Balance in Reserve Account (end of previous year)	\$603,238	\$692,176	\$719,850
C-4.2	Date of Reserve Approval in Minutes: 7/9/2026			
C-4.3	Amount to be added to the reserve	\$88,938	\$27,674	\$26,400
C-4.4	Date of Reserve Approval in Minutes: 7/9/2026			
C-4.5	SUB-TOTAL	\$692,176	\$719,850	\$746,250
C-4.6	Identify the amount and project to be spent			
C-4.7	a. Building construction		\$75,000	
C-4.8	b. Equipment		\$45,000	
C-4.9	c. See Additional Details		\$55,000	
C-4.10	Date of Reserve Approval in Minutes:			
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$175,000
C-4.12	Balance to be retained	\$692,176	\$719,850	\$571,250
				\$745,000

BOND FUNDS	1060
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	2024-2025	2025-2026	2026-2027	Final Approval
	Actual	Estimated	Proposed	
C-5				
C-5.1	Beginning Balance in Reserve Account (end of previous year)	\$0	\$0	
C-5.2	Date of Reserve Approval in Minutes:			
C-5.3	Amount to be added to the reserve			
C-5.4	Date of Reserve Approval in Minutes:			
C-5.5	SUB-TOTAL	\$0	\$0	\$0
C-5.6	Identify the amount and project to be spent			
C-5.7	Date of Reserve Approval in Minutes:			
C-5.8	Balance to be retained	\$0	\$0	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$175,000
				\$0

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NAME OF DISTRICT/BOARD

ADDITIONAL DETAILS

2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Final Approval
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Add to Section

Description

DATA INPUT

[illegible]