



LARAMIE COUNTY

FY 2026

Annual Budget Hearing
June 26, 2025

What is the Budget

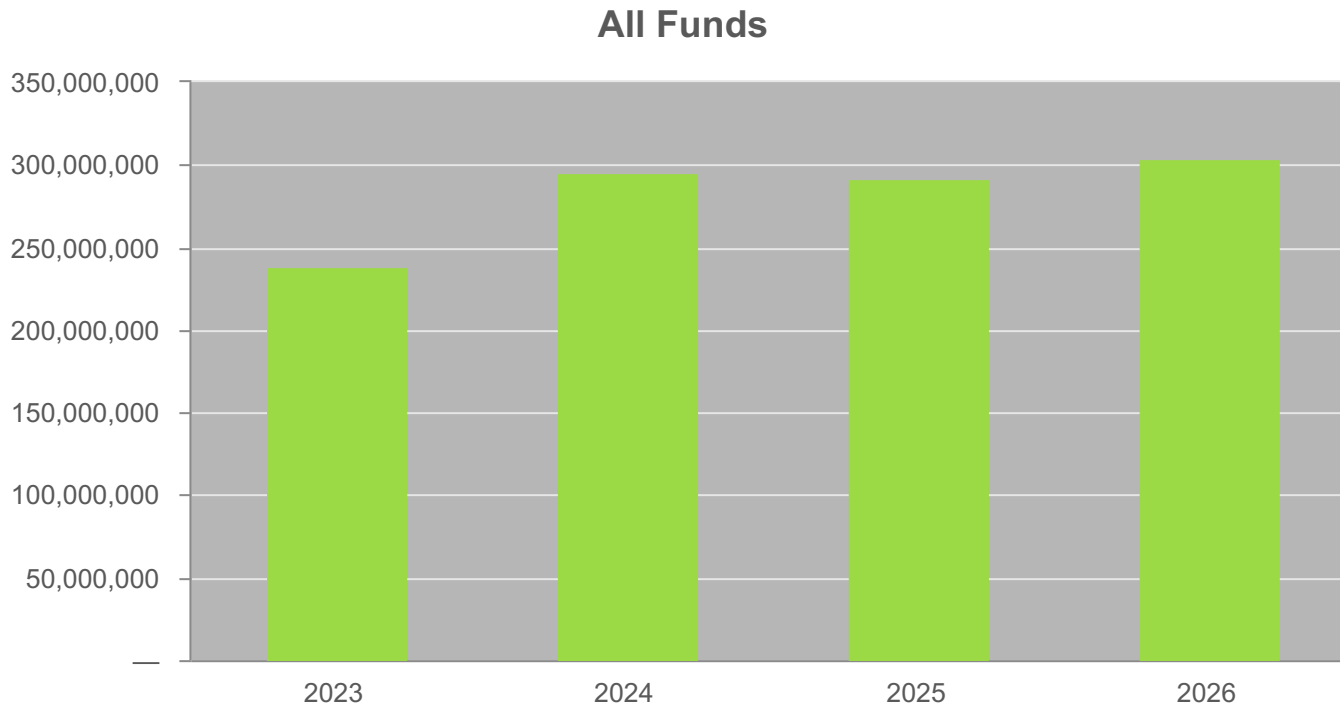
- The Budget is a plan that outlines expected revenues and expenditures.
- Why do we budget?
 - Resource Allocation
 - Financial Control
 - Strategic Planning
 - Transparency

Budget Process

- Elected Officials and Department Heads
- Clerk Finance
- Meetings with Commissioners
- Public Hearing

\$304,344,970

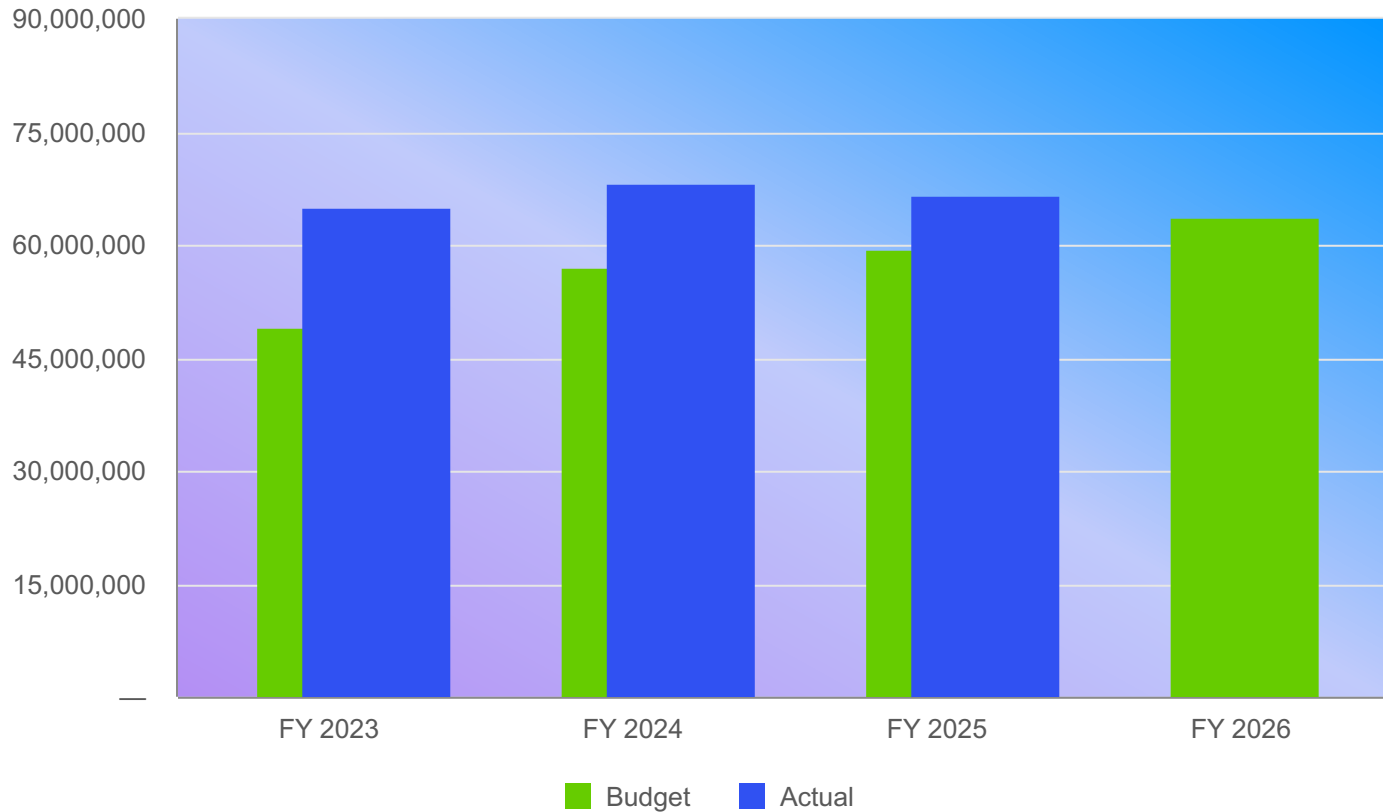
- Number of Active Funds = 31
- All but 5 are restricted by law, voter approval or resolution.



\$304,344,970

Fund	FY 2025	FY 2026
General Fund	146,350,769	151,084,664
Optional Sales Tax	14,182,701	14,079,455
Combined Communications	3,064,434	3,457,889
Public Works	29,330,950	42,875,927
Shooting Sports	495,380	494,337
Planning & Development	5,488,000	6,403,909
Over the Cap	5,300,000	6,086,191
SPOT O & M	6,184,900	6,024,879
SPOT 2017 Projects	8,659,701	7,471,812
SPOT 2021 Projects	34,552,090	22,102,532
Business Ready Grants	1,622,976	—
Events Department	2,570,156	3,049,265
Health Insurance	13,863,296	14,371,390
All Other Funds	20,645,028	26,842,720

General Fund Revenue Comparison



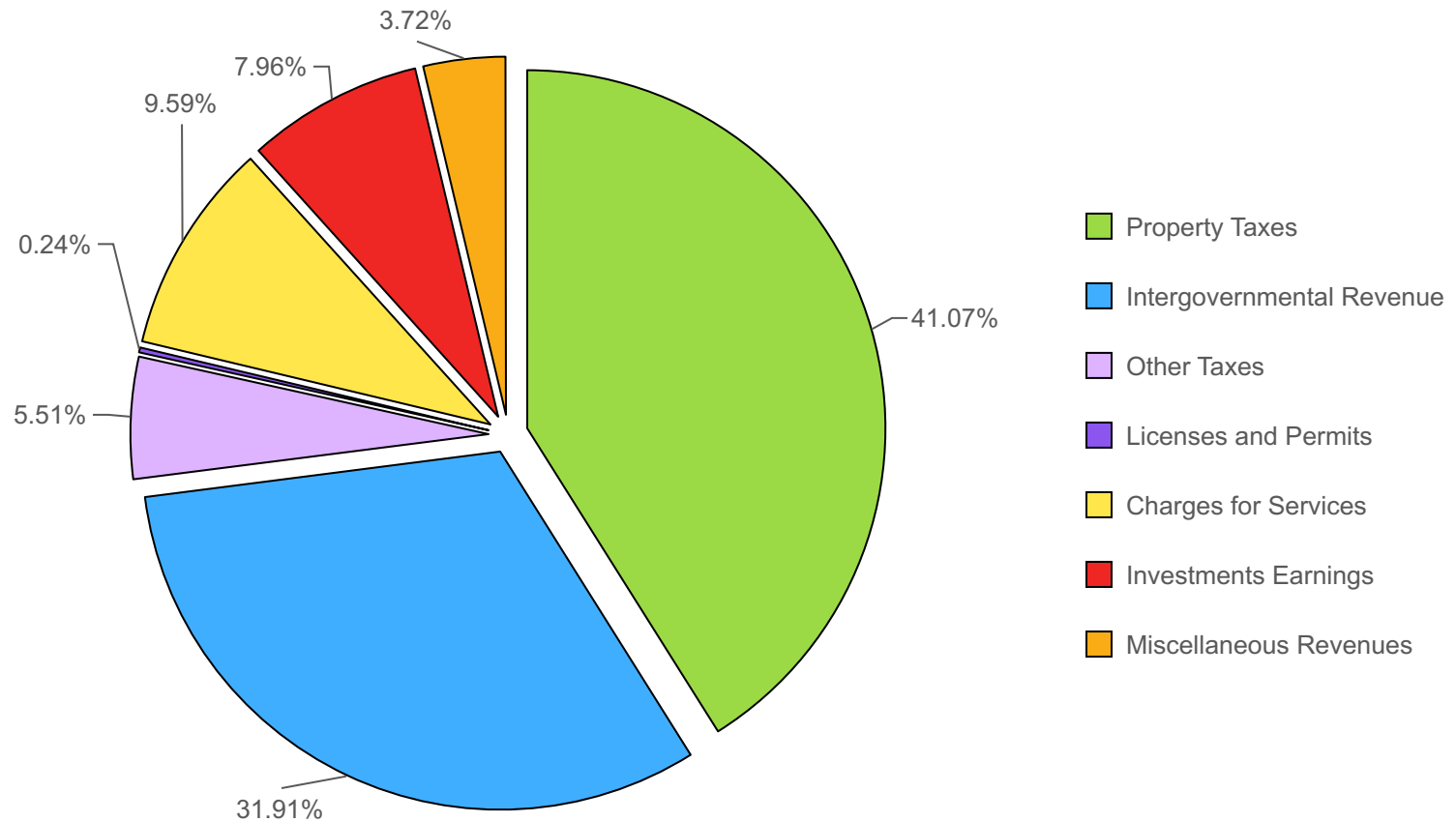
General Fund

Revenues

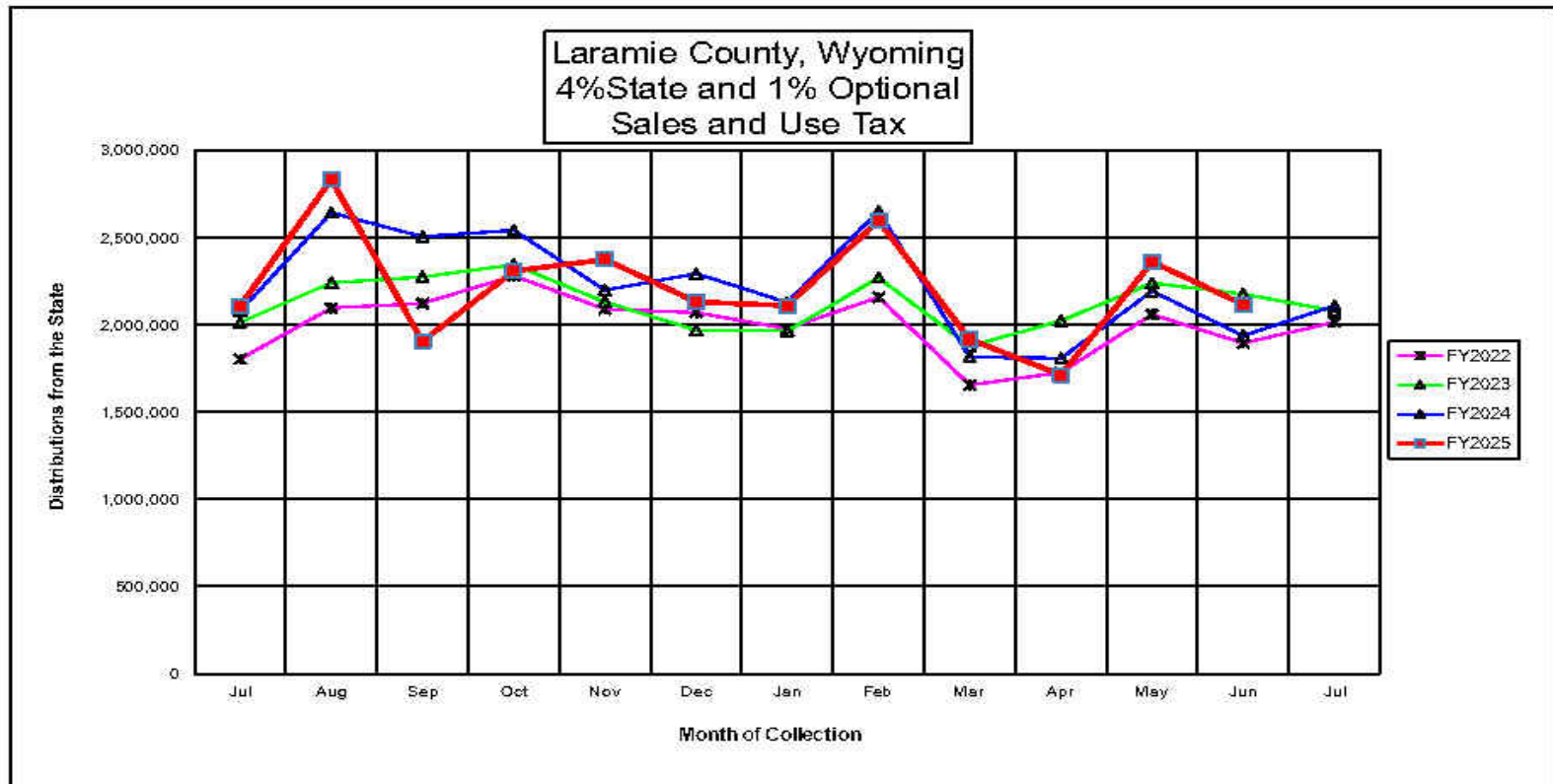
- o Property Tax
- o Intergovernmental
- o Charges for Services
- o

General Fund

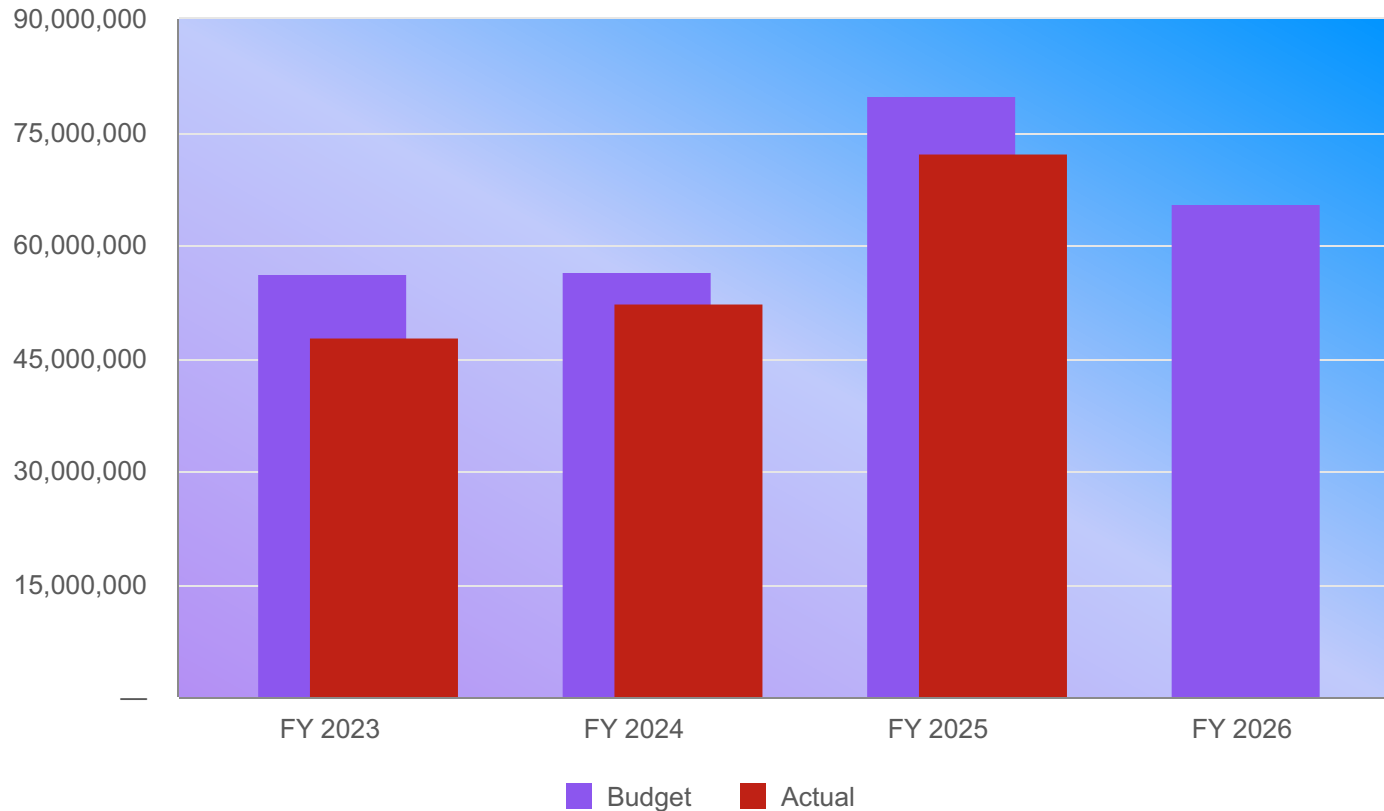
\$63,668,029



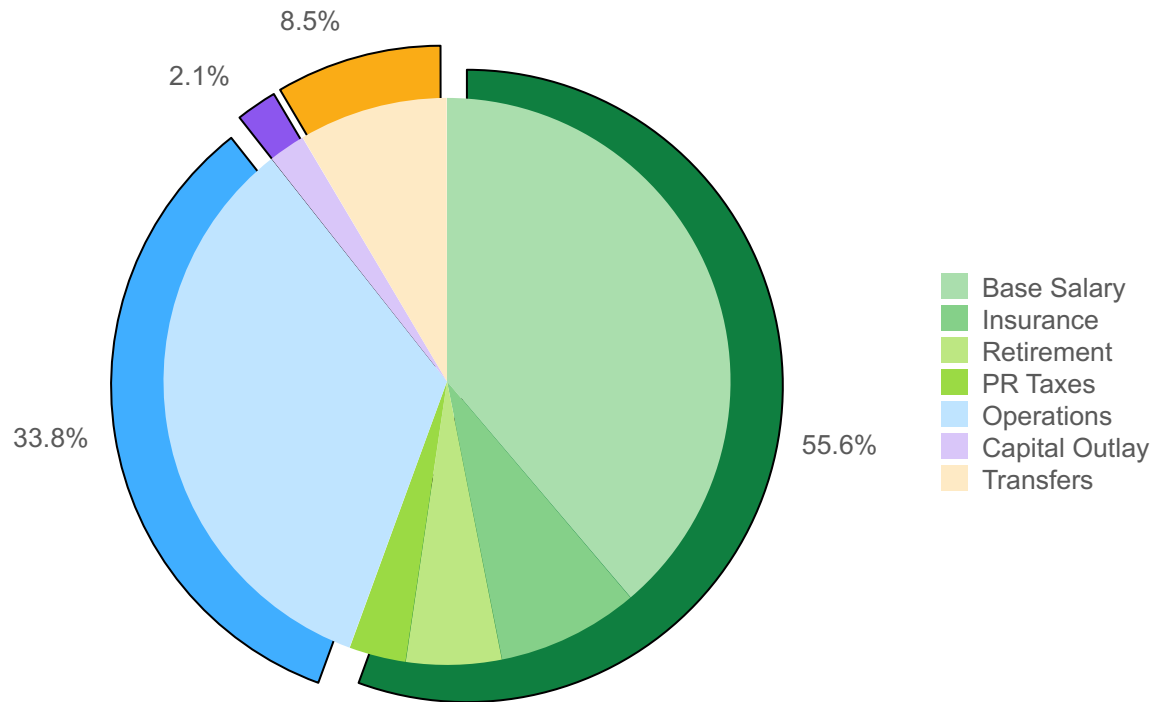
Sales and Use Tax



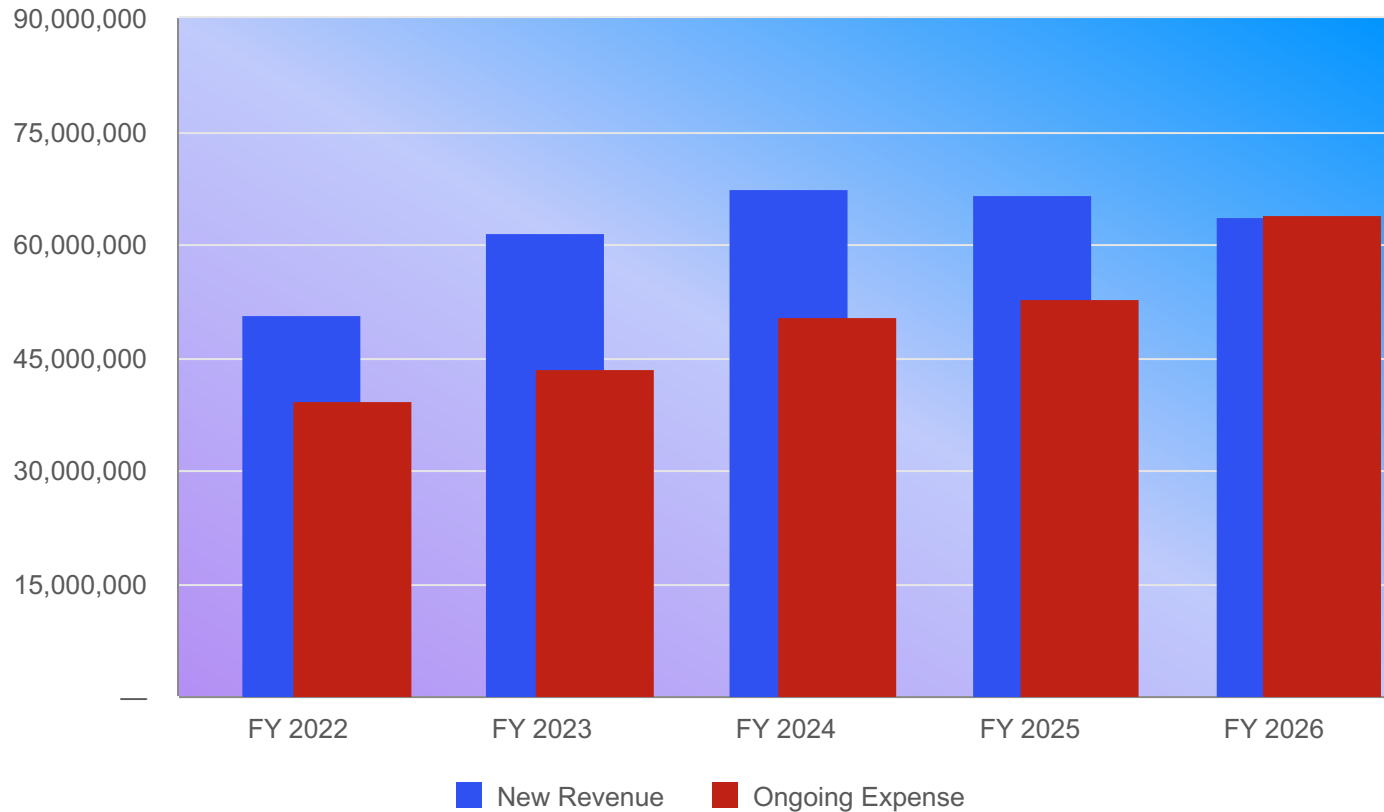
General Fund Expenditures



General Fund Expenditures



General Fund Ongoing Operations



Reserve Funds:

\$113,068,024

	FY 2025	FY 2026	% Change	\$ Change
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General Fund

Emergency Needs Reserve	19,317,772	21,469,146	11%	2,151,374
Election Equipment Reserve	179,449	273,354	52%	93,905
Committed - Financial Impact Reserve	949,042	—	-100%	(949,042)
Committed - Salary Reserve	—	15,736,432	0%	15,736,432
Committed - Interfund Loan	22,000,000	22,000,000	0%	—
Committed - Employee Retention	21,858,114	21,858,114	0%	—
Committed - Infrastructure	2,075,956	4,126,481	99%	2,050,525
Total General Fund Reserves	66,380,333	85,463,527	29%	19,083,194

2020 Carey	—	4,021,200	0%	4,021,200
Abandoned Vehicle	20,000	20,000	0%	—
Public Works	17,286,233	14,035,630	-19%	(3,250,603)
Planning and Development	3,427,764	4,284,841	25%	857,077
Health Insurance	5,223,296	5,242,826	0%	19,530
Total Reserves	92,337,626	113,068,024	22%	20,730,398

Net Increase in Total Reserves = 20,730,398

Payroll Changes for FY 2026

Personnel

LCCCC Reclassify 4 Advanced Emergency Telecommunicators	20,057
LCSO Reclassify Inmate Programs Caseworker	3,657
ITD Network Lead	116,164
ITD Application Lead	116,164
ITD Project Manager	116,164
ITD Cyber Security Analyst	105,473
ITD Digital Media Administrator	79,062
Events Assistant Director	139,857
Public Works Reclassify Shop Team Lead	7,741
Commissioners Procurement Manager	105,473

Total	<u>809,811</u>
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Merit raises and bonuses were about \$1.7 Million

Changes Between the Published & Proposed Budget

- 38,338 increase in Special Revenue Funds budgets due to payroll changes.
- 4,250 decrease in GIS Cooperative Fund due to changes in revenue estimation.



Questions?