

RESOLUTION # **260407-21**

A RESOLUTION APPROVING A PROPOSITION TO IMPOSE THE ONE PERCENT (1%) SPECIFIC PURPOSE SALES AND USE TAX IN LARAMIE COUNTY, STATE OF WYOMING, FOR THE EXCLUSIVE PURPOSE OF FUNDING SPECIFIC PURPOSES FOR SPECIFIC AMOUNTS; THE PROPOSITIONS TO BE VOTED ON AT THE ELECTION TO BE HELD ON August 18, 2026.

**WHEREAS**, pursuant to Wyo. Stat. §§ 39-15-203(a)(iii), 39-15-204(a)(iii), 39-16-203(a)(ii), 39-16-204(a)(ii), and 39-16-202(e) counties may impose an excise tax not to exceed two percent (2%) upon retail sales of tangible personal property, admissions and services made, and upon storage, use and consumption of tangible personal property, within the county, for specific purposes and in specific amounts as authorized by the qualified electors of the county (hereinafter the "Tax"); and

**WHEREAS**, the Board of County Commissioners (the "Commissioners") of Laramie County, State of Wyoming, (the "County"), in response to the needs of the County and requests received from the City of Cheyenne, the Town of Pine Bluffs, the Town of Burns, and the Town of Albin (hereinafter, being sometimes individually referred to as "Sponsoring Entity" and collectively referred to as the "Sponsoring Entities"), has determined to make a source of funding available through imposition of an excise tax not to exceed one percent (1%) in the following specific amounts for the following specific purposes (the "Projects"):

**WHEREAS**, the Commissioners have determined that a one percent (1%) Specific Purpose Sales and Use Tax should be imposed within the County pursuant to Wyo. Stat. §§ 39-15-203(a)(iii), 39-15-204(a)(iii), 39-16-203(a)(ii), 39-16-

204(a)(ii), and 39-16-202(e) in order to fund the planning, construction, furnishing, equipping, acquisition and improvement of land and, to the extent necessary and allowed by law, the pledge to or payment of operation and maintenance, debt service and/or lease service payments thereon, and, if necessary and/or available, to be used to leverage or match federal/and or state grant funds, for the above-referenced Projects; and

**WHEREAS,** the Commissioners have determined it is necessary to submit the proposition for imposition of the Tax to the qualified registered electors of the County; and

**WHEREAS,** pursuant to the provisions of Wyo. Stat. §§ 39-15-204(a)(iii)(A) and 39-16-203(a)(ii)(A), before any proposition to impose the Tax shall be placed before the electors of the County, the Commissioners and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the County shall adopt a resolution approving the propositions, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LARAMIE COUNTY, STATE OF WYOMING THAT:**

**Section 1.** At the election to be held in Laramie County, State of Wyoming, on August 18, 2026 between the hours of 7:00 a.m. and 7:00 p.m., there will be submitted to the qualified registered electors of the County the proposition of imposing a one percent (1%) Specific Purpose Sales and Use tax for the exclusive purpose of funding the planning, construction, furnishing, equipping, acquisition and improvement of land and, to the extent necessary and allowed by law, the pledge to or payment of operation and maintenance, debt service and/or lease payments thereon, for the above-referenced Projects, and, if necessary and/or available, to be used to leverage or match federal and/or state grant funds as more particularly set forth in the ballot question at the election and in the Laramie County Election Proclamation, to be published by the Laramie County Clerk in accordance with law.

**Section 2.** The election on the proposition shall be held at those Election Districts, Precincts and Polling Places as more particularly set forth in the Election Proclamation, to be published by the Laramie County Clerk in accordance with law.

**Section 3.** The votes, including absentee votes, shall be registered on official ballots. The ballots shall set forth the following propositions:

Fourteen (14) propositions are proposed for funding with a one percent (1%) Specific Purpose Sales and Use Tax. Each proposition stands alone. You may vote for or against each proposition. Each proposition must receive a majority of the votes cast on it to be approved.

Shall Laramie County be authorized to impose an additional one percent (1%) Specific Purpose Sales and Use Tax, within Laramie County, to be used for funding the planning, engineering, construction, remodeling, furnishing, equipping, supplying (including maintenance equipment), acquisition and improvement of land (if necessary) and, to the extent necessary and allowed by law, a pledge or payment of operation and maintenance, debt service, lease payments thereon and, if necessary and/or available, to be used to leverage or match federal and/or state grant funds, in the specified amounts and for the specified purposes provided below:

**INFRASTRUCTURE 1:**

**PROPOSITION 1**

To collect a total of \$10,475,000 and interest earned thereon for the following projects for the Town of Albin, Town of Pine Bluffs, Town of Burns, City of Cheyenne, Laramie County and for Cheyenne LEADS:

A. Town of Albin - Speed Signs and Park Infrastructure

\$35,000 for the installation of updated traffic-calming speed signage and safety improvements, along with rehabilitation and modernization of park infrastructure to enhance public safety and usability.

B. Town of Albin - Streets and Alleys

\$140,000 for a comprehensive upgrade, repair, resurfacing, and long-term maintenance of Town of Albin streets and alleyways to improve drainage, extend pavement life, enhance public safety, and support residential and agricultural traffic needs.

C. Town of Burns - Streets and Alleys

\$1,850,000 for the upgrade, repair, construction, and ongoing maintenance of Town of Burns owned streets and alleys to improve structural integrity, drainage performance, traffic safety, and long-term roadway sustainability.

D. Town of Pine Bluffs - Water System Improvements

\$2,250,000 for a Waterline project to eliminate dead-end stagnation issues, construction of a new pressure reducing valve vault northeast of the booster station, system reliability upgrades, and retirement of existing water infrastructure debt obligations.

E. Town of Pine Bluffs Airport - Runway Pavement Rehabilitation Match

\$200,000 for a Local funding match to leverage FAA and state grants for full runway pavement rehabilitation, improving aviation safety, extending runway lifespan, and maintaining compliance with federal aviation standards.

F. Greenway Maintenance - Allison Draw (South Cheyenne)

\$1,000,000,00 Ongoing maintenance, erosion control, pathway repair, vegetation management, and

infrastructure improvements along the Allison Draw Greenway corridor to preserve recreational access and prevent costly structural deterioration.

G. Cheyenne LEADS: Hitching Post District Site Improvements:

\$5,000,000 Funding for infrastructure, site preparation, and related public improvements to support development of a multi-use business park. Improvements may include supporting infrastructure and amenities necessary to facilitate economic development, community use, and tourism-related activities within the district, helping to celebrate Laramie County's Western Heritage. \$5,000,000,00

**INFRASTRUCTURE 2:**

**PROPOSITION 2**

To collect a total of \$10,715,950 and interest earned thereon for the following projects for the Town of Albin, Town of Pine Bluffs, Town of Burns, City of Cheyenne, Laramie County Recreation Board, Cheyenne Laramie County Health Department and Eastern Laramie County Solid Waste District:

A. Town of Albin - Buildings Remodel

\$1,000,000 for Remodeling, structural repairs, system upgrades, and long-term maintenance of the Town of Albin municipal building to improve operational efficiency, safety standards, energy performance, and accessibility compliance.

B. Town of Burns - Building Improvements

\$900,000 for Remodeling, construction, operational

upgrades, and long-term maintenance of Town of Burns owned buildings to enhance structural integrity, public service delivery, energy efficiency, and community accessibility.

C. City of Cheyenne-Greenway System Maintenance Project

\$3,000,000 for Repairs, upgrades, and maintenance of the City's Greenway system, including funding for staffing, to ensure the system remains clean, safe, and accessible and to prevent more costly future repairs.

D. Laramie County Recreation Board-Park Infrastructure - Orchard Valley, Laramie County, Pine Bluffs, Albin

\$409,000 for Renovation and expansion of park infrastructure including ADA accessibility improvements, shade structures, restroom upgrades, lighting, and site drainage enhancements for long-term community benefit.

E. Town of Pine Bluffs - Road Reconstruction & Equipment

\$3,250,000 for Reconstruction of priority road segments per adopted capital improvement plan, improvements to Road 213, and replacement of aging road grader equipment to improve road quality and maintenance reliability.

F. Cheyenne Laramie County Health Department - HVAC & Infrastructure

\$1,000,000 for Modernization of HVAC systems and building infrastructure improvements to ensure regulatory compliance, indoor air quality, energy efficiency, and continued reliable public health operations.

G. Eastern Laramie County Solid Waste - Equipment

\$1,156,950 for Acquisition of critical operational equipment to improve waste collection efficiency,

reduce downtime, enhance safety standards, and maintain long-term landfill and transfer station functionality.

**INFRASTRUCTURE 3:**

**PROPOSITION 3**

To collect a total of \$10,582,895 and interest earned thereon for the following projects for the Town of Albin, Town of Pine Bluffs, Town of Burns, and the Laramie County Library:

A. Town of Albin- Cemetery Repair and Maintenance

\$160,000.00 for repair of fencing, roadway access, drainage improvements, headstone stabilization, landscaping upgrades, and long-term maintenance enhancements to preserve the community cemetery respectfully and sustainably.

B. Town of Albin - Water, Sewer, Garbage Upgrades

\$590,000 for System-wide upgrades to water distribution, sewer infrastructure, and solid waste equipment to improve reliability, regulatory compliance, environmental protection, and long-term operational sustainability.

C. Town of Burns - Park Improvements

\$200,000 for Maintenance, modernization, equipment replacement, and construction upgrades to Town of Burns owned parks to improve safety, accessibility, and long-term community recreational use.

D. Town of Burns - Equipment (Garbage Truck)

\$400,000 for Purchase and outfitting of a new garbage

truck along with operational support and equipment to ensure reliable waste collection services and reduce maintenance costs of aging fleet assets.

E. Town of Burns- Water and Sewer Systems-

\$2,100,000 Construction upgrades, equipment replacement, operational support and system modernization for town of Burns water and sewer utilities to ensure compliance, reliability, and long-term infrastructure sustainability.

F. Town of Pine Bluffs- Sewer Lift Station

\$750,000 Upgrades to lift station pumps, wet wells, SCADA control systems, and site improvements to enhance wastewater reliability, reduce failure risks, and ensure regulatory compliance.

G. Laramie County Library

\$6,382,895 for Infrastructure improvements in Cheyenne and remodel and construction connected to separate library buildings and Pine Bluffs.

**INFRASTRUCTURE 4:**

**PROPOSITION 4**

To collect a total of \$10,250,000 and interest earned thereon for the following projects for the Town of Albin, Town of Pine Bluffs, Town of Burns, and the City of Cheyenne:

A. Town of Albin - Vehicles & Equipment

\$2,000,000 for Replacement, repair, and acquisition of essential municipal vehicles and heavy equipment to maintain public works operations, improve response capability, and reduce long-term maintenance costs.

B. Town of Burns - Vehicle & Machinery Maintenance

\$30,000 for Maintenance and repair of Town-owned fleet vehicles and heavy machinery to extend equipment lifespan, improve reliability, and reduce operational downtime.

C. Town of Burns - Mini Excavator

\$100,000 for Purchase and operational support of a mini excavator to enhance local capacity for water, sewer, and street maintenance projects without reliance on external contractors.

D. Town of Burns - Maintenance Pickup

\$120,000 for Acquisition, operational support and outfitting of a maintenance department pickup truck to support daily operations, rapid repairs, and municipal infrastructure service calls.

E. Town of Burns - Sewer and Water Construction

\$1,000,000 for construction upgrades, operational support, and equipment investments for sewer and water systems to enhance capacity, reduce system failures, and ensure long-term service reliability.

F. Town of Pine Bluffs - Electric System Improvements

\$3,000,000 for Voltage conversion and substation reconstruction to modernize the electric grid, improve reliability, enhance safety, and support future residential and commercial growth.

G. City of Cheyenne-Downtown improvement project-

\$4,000,000 to the City of Cheyenne for Downtown improvements and maintenance to include the Depot,

Depot Plaza, parking structures, curb, gutter, sidewalks, lighting, alleyways, enclosed storage for trash and recycling containers, roads, signage, and needed equipment.

**INFRASTRUCTURE 5:**

**PROPOSITION 5**

To collect a total of \$22,000,000 and interest earned thereon for the following project for the City of Cheyenne:

A. City of Cheyenne-Municipal Building Remodel Project -

\$22,000,000 for Completion of a full remodel of the existing Municipal Building, following design and planning work previously approved and funded by the voters. The project includes improvements to public service areas, office space reconfiguration, ADA accessibility upgrades, and associated furniture and equipment.

**INFRASTRUCTURE 6:**

**PROPOSITION 6**

To collect a total of \$9,000,000 and interest earned thereon for the following project for the City of Cheyenne:

A. City of Cheyenne-City Street Maintenance Project -

\$9,000,000 for Continued investment in proactive street maintenance to preserve roadway infrastructure, enhance safety and ride quality, and reduce long-term repair costs. Work to include crack sealing, patching, surface treatments, and mill-and-overlay projects.

**PUBLIC SAFETY 1:**

**PROPOSITION 7**

To collect a total of \$16,976,216 and interest earned thereon for the following projects for the Laramie County Fire Authority, Laramie County Fire District # 1, Laramie County Fire District # 3, Laramie County Fire District # 5, Laramie County Fire District # 6 and Laramie County Fire District # 10:

A. Laramie County Fire Authority-

\$3,120,000 to Construct a Fire Station on County Road 109 serving Western Laramie County and replace a 26-year-old fire truck.

B. Laramie County Fire District #1

\$1,200,000 to add concrete, garage doors and other improvements on west side of Station 3.

C. Laramie County Fire District # 3

\$1,612,500 for funds to purchase two apparatus and; LCFD # 3 is pledging a 10% match.

D. Laramie County Fire District #5-

\$4,000,000 for a New Fire Station in Pine Bluffs: LCFD #5 will build a new fire station replacing facility built in 1949, enhancing emergency response, efficiency, and modern operational capabilities.

E. Laramie County Fire District #6-

\$5,543,716 for a New Fire Station and Headquarters near Hillsdale. The new headquarters enhances safety through improved capacity, modern infrastructure and better emergency capabilities.

F. Laramie County Fire District #10-

\$1,500,000 for a Multipurpose pumper-rescue improving rural fire suppression, rescue capability, and response reliability.

**PUBLIC SAFETY 2:**

**PROPOSITION 8**

To collect a total of \$ 12,000,000 and interest earned thereon for the following project for the City of Cheyenne-Fire Station # 2:

A. City of Cheyenne-Fire Station #2 Replacement and Relocation Project -

\$12,000,000 for Replacement of the existing Fire Station #2 on Fox Farm Road and relocation of the station to City-owned property at 503 West College Drive to better serve current and projected growth areas of the City.

**PUBLIC SAFETY 3:**

**PROPOSITION 9**

To collect a total of \$7,973,364 and interest earned thereon for the following projects for the Laramie County Combined Communications Center, Laramie County Emergency Management Agency, the Town of Pine Bluffs, Town of Albin and the City of Cheyenne:

A. Laramie County Combined Communications (911)-

\$1,250,000 for the Laramie County Combined Communications Center to replace the 911 phone and call handling system to increase system reliability.

B. Laramie County Emergency Management Agency - Emergency Sirens

\$1,000,000 for Installation of additional outdoor warning sirens and maintenance of existing systems to expand emergency alert coverage and improve severe weather notification capabilities.

C. Town of Pine Bluffs EMS - Equipment & Radios

\$ 75,000 for Replacement and modernization of EMS medical equipment and communication radios to improve emergency response coordination, patient care reliability, and interoperability.

D. Town of Albin - Ambulance

\$625,000 for the Purchase, outfitting, repair, and long-term maintenance of a new ambulance unit to ensure dependable emergency medical transport services for rural residents.

E. City of Cheyenne-Fire Apparatus Replacement Project -

\$5,023,364 for the Replacement of three aging fire apparatus with two multi-purpose response vehicles and one new 107-foot heavy-duty aerial ladder truck, replacing units originally placed in service in 1998, 2001, and 2008.

**PUBLIC SAFETY 4:**

**PROPOSITION 10**

To collect a total of \$7,727,120 and interest earned thereon for the following projects for the Laramie County Emergency Management agency, the City of Cheyenne and the Town of Pine Bluffs:

A. Laramie County Emergency Management Agency- Mobile Communications Command Center

\$1,325,000 for Acquisition of a mobile emergency communications command center to enhance disaster response coordination, field communications, and multi-agency operational efficiency.

B. City of Cheyenne-Police Digital Equipment and Technology Project -

\$3,700,000 for Replacement and modernization of in-car cameras, body-worn cameras, and electronic control devices, along with associated digital evidence storage and investigative software.

C. City of Cheyenne-Fire Equipment and Communications Replacement Project -

\$1,052,120 for Replacement of outdated fire department equipment, including personal protective gear and department radio systems, to maintain safety and operational effectiveness.

D. City of Cheyenne-Firearms Training Enhancement Project-

\$1,000,000 for construction of an enclosed training building with modular interior walls for simulations-based training and resurfacing of the pistol range deck to improve safety and usability.

E. Pine Bluffs Police - Cruiser Replacement

\$100,000 for Replacement and full outfitting of an aging police cruiser to maintain patrol reliability, officer safety, and operational readiness.

F. Pine Bluffs - Generator Upgrades

\$550,000 for Purchase and installation of backup

generators for critical facilities including the water system, municipal building, and community center to ensure uninterrupted operations during power outages.

**PUBLIC SAFETY 5:**

**PROPOSITION 11**

To collect a total of \$24,221,068 and interest earned thereon for the following project for the Laramie County Sherriff's Department:

A. Laramie County Sheriff's Department-

\$24,221,068 to replace the detention center's aging HVAC, electrical and plumbing systems, including demolition of the administration floor to access and repair the lower level and restoration of administrative spaces. The project also builds a separate facility at the Archer complex to relocate evidence storage and vehicle maintenance. Purpose: maintain safe, reliable detention operations and modern support facilities.

**COMMUNITY ENHANCEMENTS 1:**

**PROPOSITION 12**

To collect a total of \$10,474,516 and interest earned thereon for the following project for City of Cheyenne:

A. City of Cheyenne-Johnson Pool Replacement Project -

\$10,474,516 for the Replacement of the former Johnson Pool facility in south Cheyenne. Project planning is approximately 65% complete and this project allows completion of final design and construction of a new pool facility with expanded amenities.

**COMMUNITY ENHANCEMENTS 2:**

**PROPOSITION 13**

To collect a total of \$ 9,149,711 and interest earned thereon for the following projects for the Laramie County Recreation Board and the Laramie County Library:

A. Laramie County Recreation Board - Countywide Park Improvements

\$1,801,000 for Capital improvements to parks in Albin, Burns, Orchard Valley, Cheyenne, and Pine Bluffs including equipment upgrades and facility modernization.

B. Laramie County Library-for community-

\$7,348,711 for Community requested facility improvements to enhance safety, accessibility, and functionality in Cheyenne and Pine Bluffs.

**COMMUNITY ENHANCEMENTS 3:**

**PROPOSITION 14**

To collect a total of \$8,454,160 and interest earned thereon for the following projects for the Laramie County, the Laramie County Senior Center, City of Cheyenne and Town of Pine Bluffs:

A. Laramie County Events Department - Small Animal Barn & Exhibition Hall

\$5,238,000 for Construction of a new small animal barn and exhibition hall at the Archer Complex to support youth programming, agricultural education, fair events, and expanded community exhibition capacity.

B. Laramie County Senior Center - Transportation Bus

\$141,160 for the Purchase of a new transportation bus

to safely serve senior residents, improve mobility access, and support expanded programming and healthcare-related transportation needs.

C. City of Cheyenne-Greenway New Construction and Rehabilitation Project -

\$3,000,000 for the purpose of Leveraging the funds with other funding sources, to support new Greenway construction and major rehabilitation projects, including the Yellowstone Road underpass rehabilitation, Parsley Boulevard extension, and the Cribbon connection.

D. Town of Pine Bluffs Cemetery - GIS Mapping & Upgrades

\$75,000 for Comprehensive surveying of cemetery plots, GIS digital mapping, electronic record conversion, and general site upgrades to improve record accuracy and long-term management efficiency.

**Section 4.** The County Clerk shall cause the Laramie County Election Proclamation to be published in accordance with law.

**Section 5.** The election on the propositions shall be held, conducted and the results canvassed as provided by the Wyoming Election Code of 1973, more particularly the Political Subdivision Bond Election Law (Wyo. Stat. §§22-21-101 to 22-21-112, inclusive).

**Section 6.** In the event that any or all of the Fourteen (14) propositions shall be approved by the qualified electors of Laramie County, the Tax shall commence on the first day of the calendar quarter after sixty (60) days' notice has been given to the vendors in accordance with Wyo. Stat. §§ 39-15-203(a)(iii)(E) and 39-16-203(a)(iii)(E)

or after one hundred and twenty (120) days' notice has been given to the vendors selling from a printed catalog in accordance with Wyo. Stat. §§ 39-15-203(a)(iii)(E) and 39-16-203(a)(iii)(E). Upon receipt of proceeds of the Tax from the Wyoming Department of Revenue, the Laramie County Treasurer shall distribute said proceeds, monthly, to each entity in the same proportion as its cost is to the total cost of all purposes approved in accordance with Wyo. Stat. §§ 39-15-203(a)(iii) and 39-16-203(a)(ii) on the August, 18, 2026 election ballot.

Upon distribution of total approved amount in Tax funds to the Entities (or such lesser amount if the Entities have agreed to terminate the Tax pursuant to Wyo. Stat. §§ 39-15-203(a)(iii)(G) and 39-16-203(a)(ii)(G)), excess Tax funds shall be retained by the Laramie County Treasurer for one (1) year for refund of overpayments. After one (1) year, the excess Tax funds (less any refunds), plus any interest earned thereon, shall be transferred to the sponsoring entities in the same proportion as its cost is to the total cost of all purposes approved in accordance with Wyo. Stat. §§ 39-15-203(a)(iii) and 39-16-203(a)(ii) on the August 18, 2026 election ballot. The excess Tax funds, and interest earned thereon, shall be used for operation and maintenance of the Projects or for any other legal purpose with respect thereto.

**Section 7.** Before the proposition may be placed before the qualified electors of Laramie County, the Commissioners and the governing bodies of at least fifty percent (50%) of the incorporated municipalities within the County shall adopt a resolution approving the proposition, setting forth a procedure for qualification of a ballot question for placement on the ballot and specifying how excess funds shall be expended as required by Wyo. Stat. §§ 39-15-204(a)(iii)(A) and 39-16-203(a)(ii)(A).

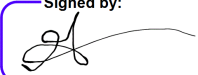
**Section 8.** The passage of this resolution shall constitute written notification to the County Clerk, in accordance with Wyo. Stat. § 22-21-103, specifying the date of the election and the proposition, and shall further constitute approval as required by Wyo. Stat. §§ 39-15-203(a)(iii)(A) and 39-16-203(a)(ii)(A).

**Section 9.** Should any part or provision of this resolution ever be judicially determined to be invalid or unenforceable, such determination shall not affect the remaining parts and provisions hereof, the intention being that each part or provision of this resolution is severable.

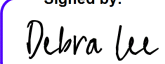
**ADOPTED AND APPROVED** as of the 7 day of April, 2026.

LARAMIE COUNTY, STATE OF WYOMING

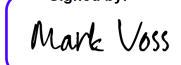
(SEAL)

Signed by:  
  
\_\_\_\_\_  
Gunnar Malm, Chairman  
Board of Laramie County Commissioners

ATTEST:

Signed by:  
  
\_\_\_\_\_  
Debra Lee  
Laramie County Clerk

Reviewed and approved as to form:

Signed by:  
  
\_\_\_\_\_  
Mark T. Voss  
Laramie County Attorney