




LARAMIE COUNTY

FY 2027

Annual Budget Hearing
June 25, 2026

What is the Budget

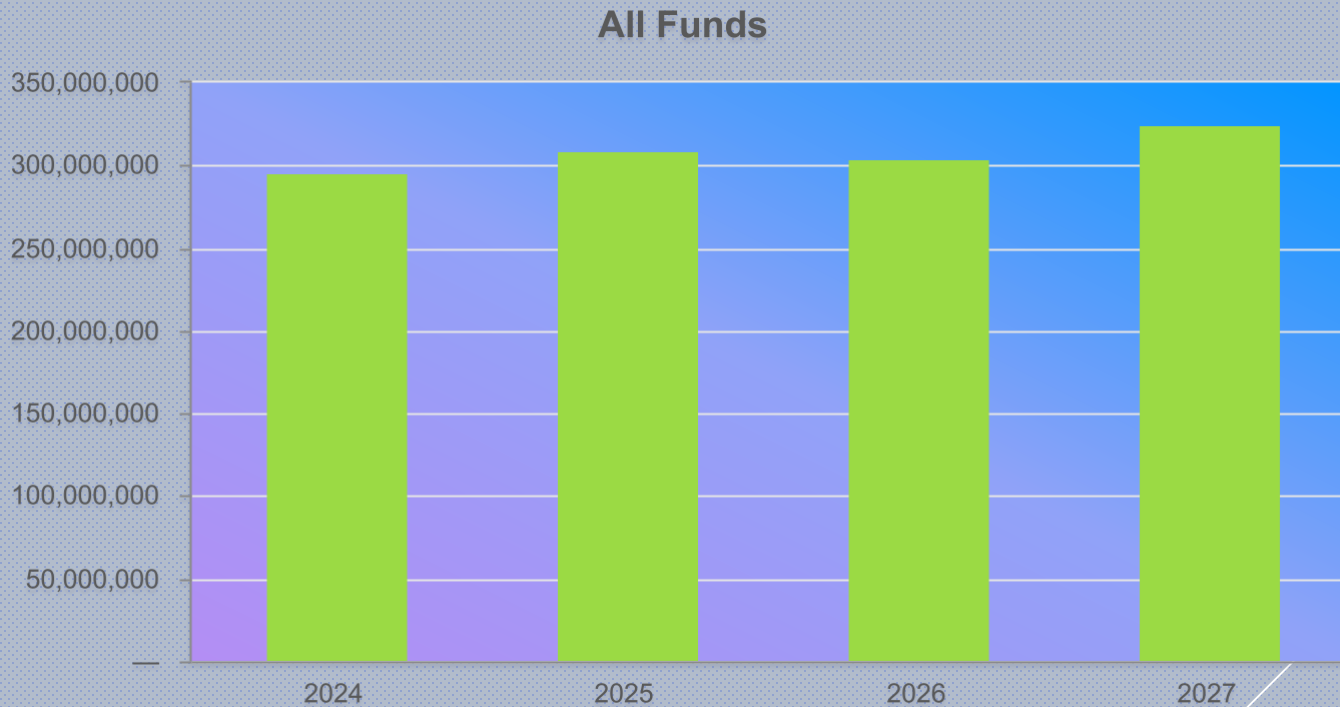
- The Budget is a plan that outlines expected revenues and expenditures.
 - Why do we budget?
 - Resource Allocation
 - Financial Control
 - Strategic Planning
 - Transparency
- 

Budget Process



\$324,498,755

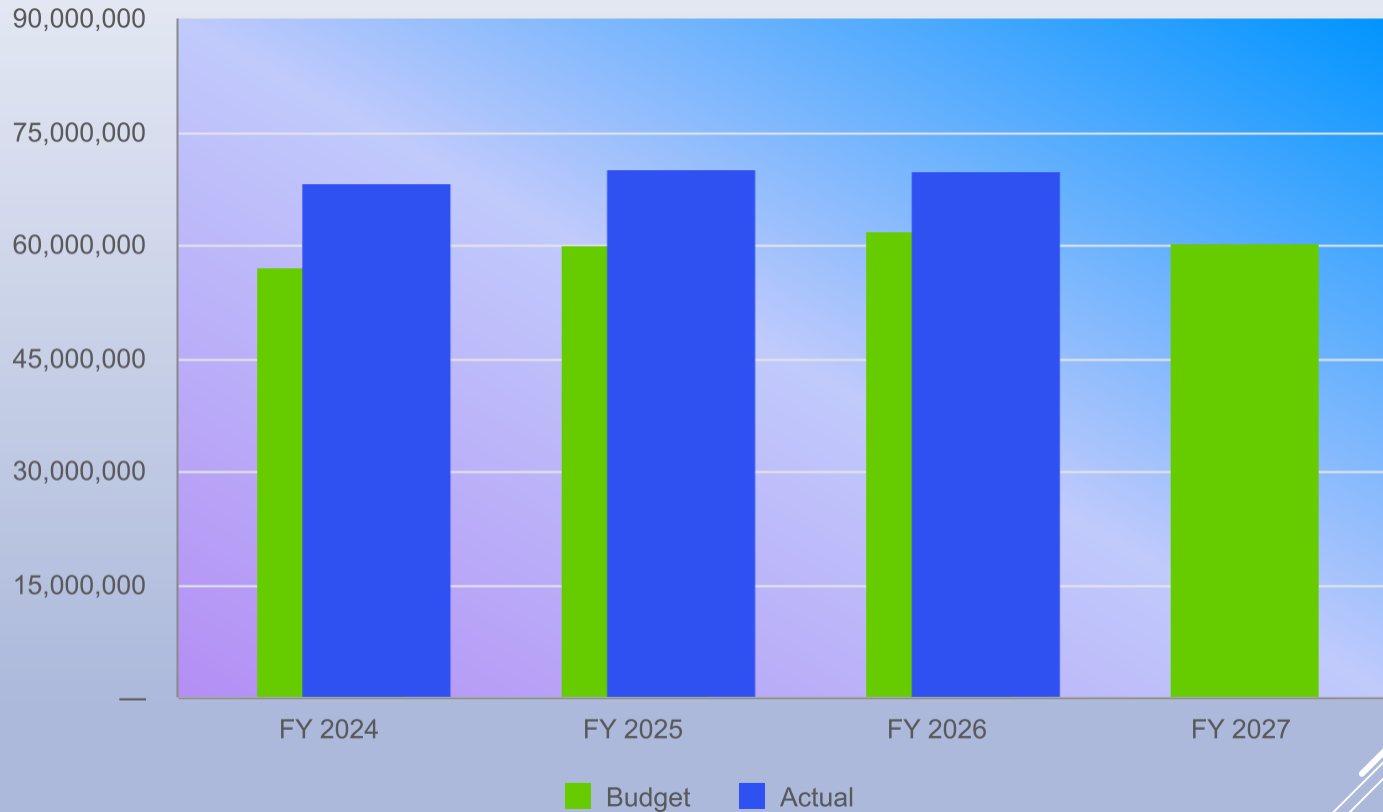
- Number of Active Funds = 32
- All but 6 are restricted by law, voter approval or resolution.



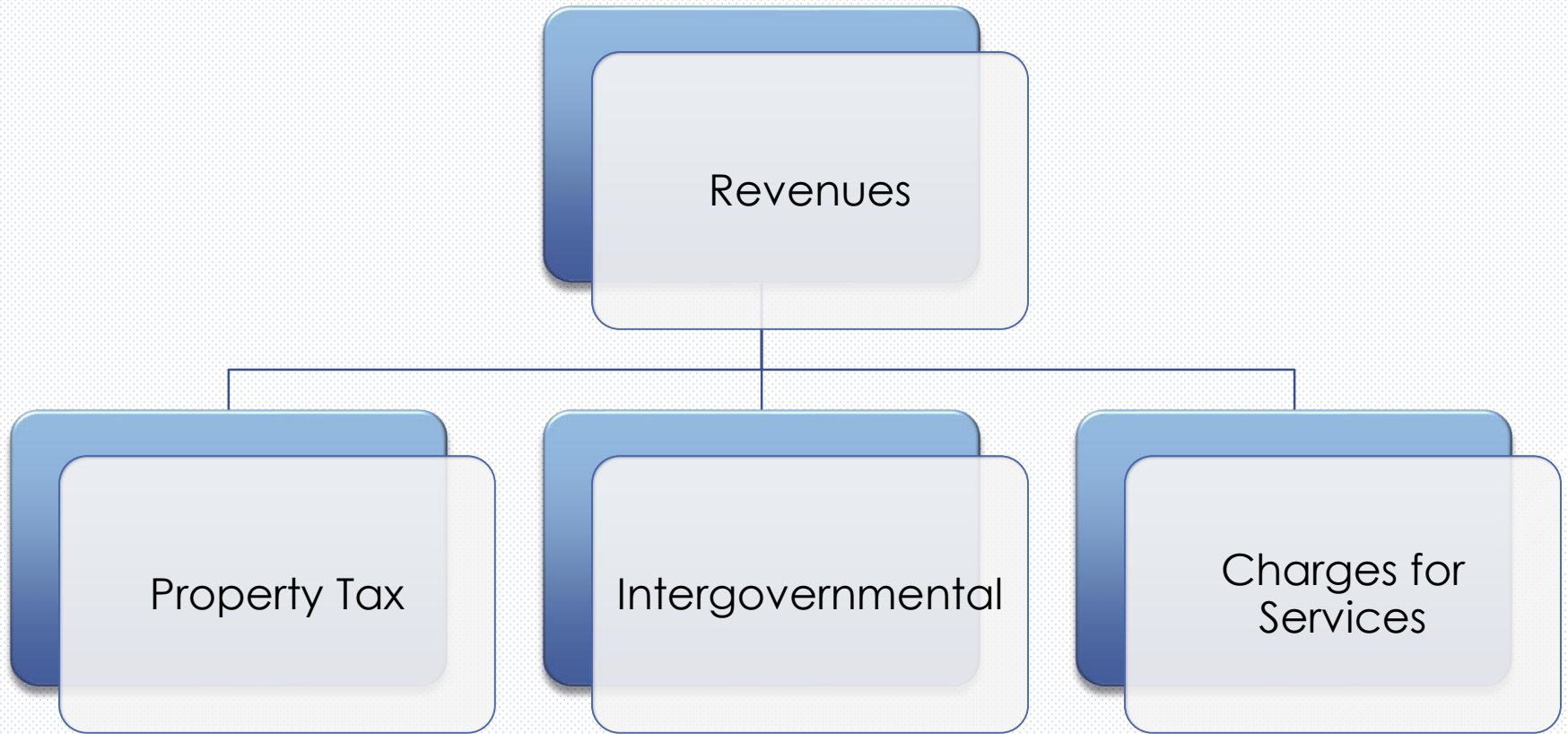
\$324,498,755

Fund	FY 2026	FY 2027
General Fund	151,084,664	156,890,404
Optional Sales Tax	14,079,455	15,969,668
Combined Communications	3,457,889	3,537,371
Public Works	42,875,927	49,632,568
Planning & Development	6,403,909	8,249,845
Over the Cap	6,086,191	5,995,707
SPOT O & M	6,024,879	6,022,168
SPOT 2017 Projects	7,471,812	5,454,412
SPOT 2021 Projects	22,102,532	20,151,039
Events Department	3,049,265	1,885,832
Fair	—	1,212,211
Shooting Sports	494,337	484,652
Health Insurance	14,371,390	13,123,359
All Other Funds	26,842,720	35,889,519

General Fund Revenue Comparison

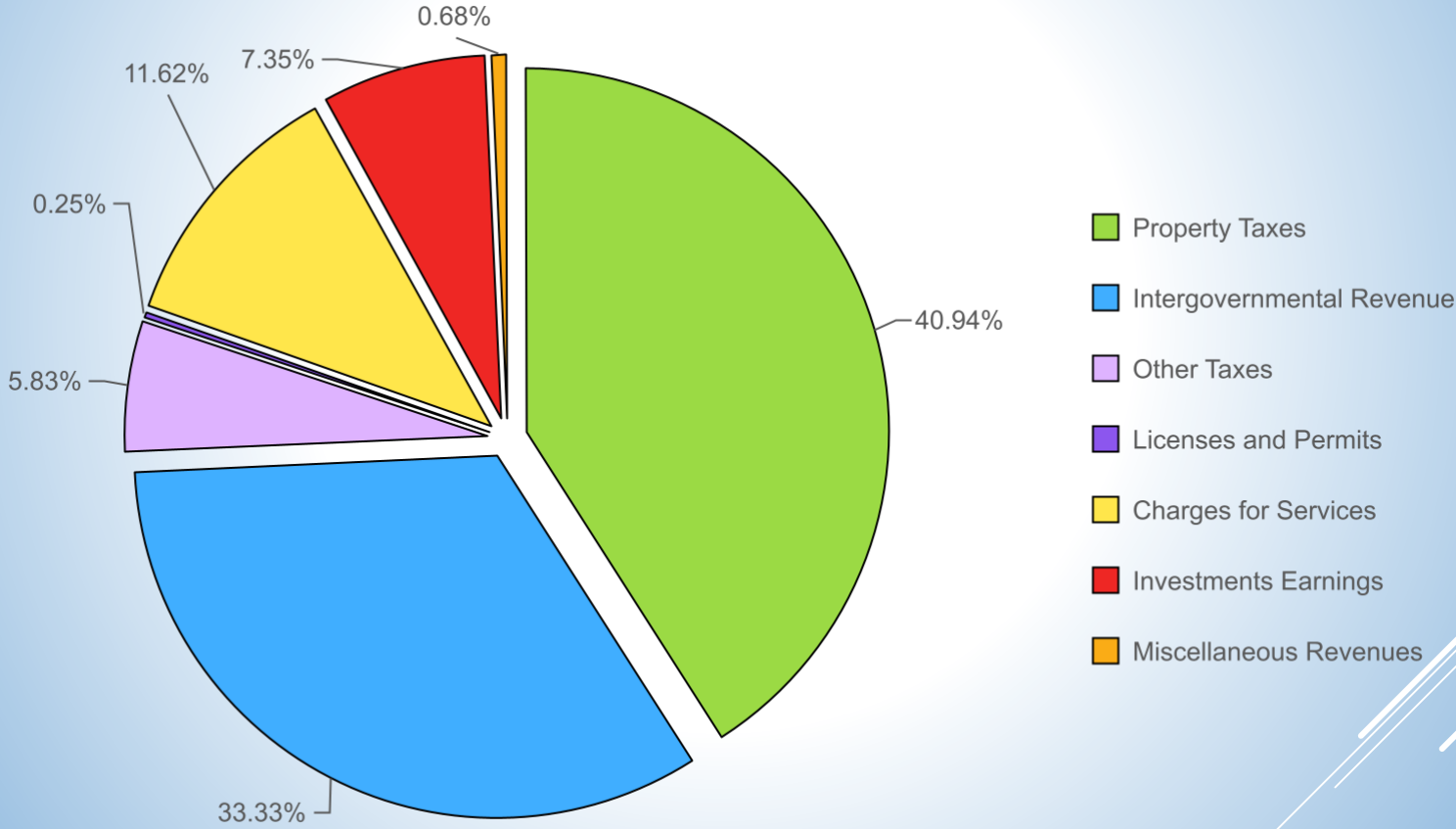


General Fund



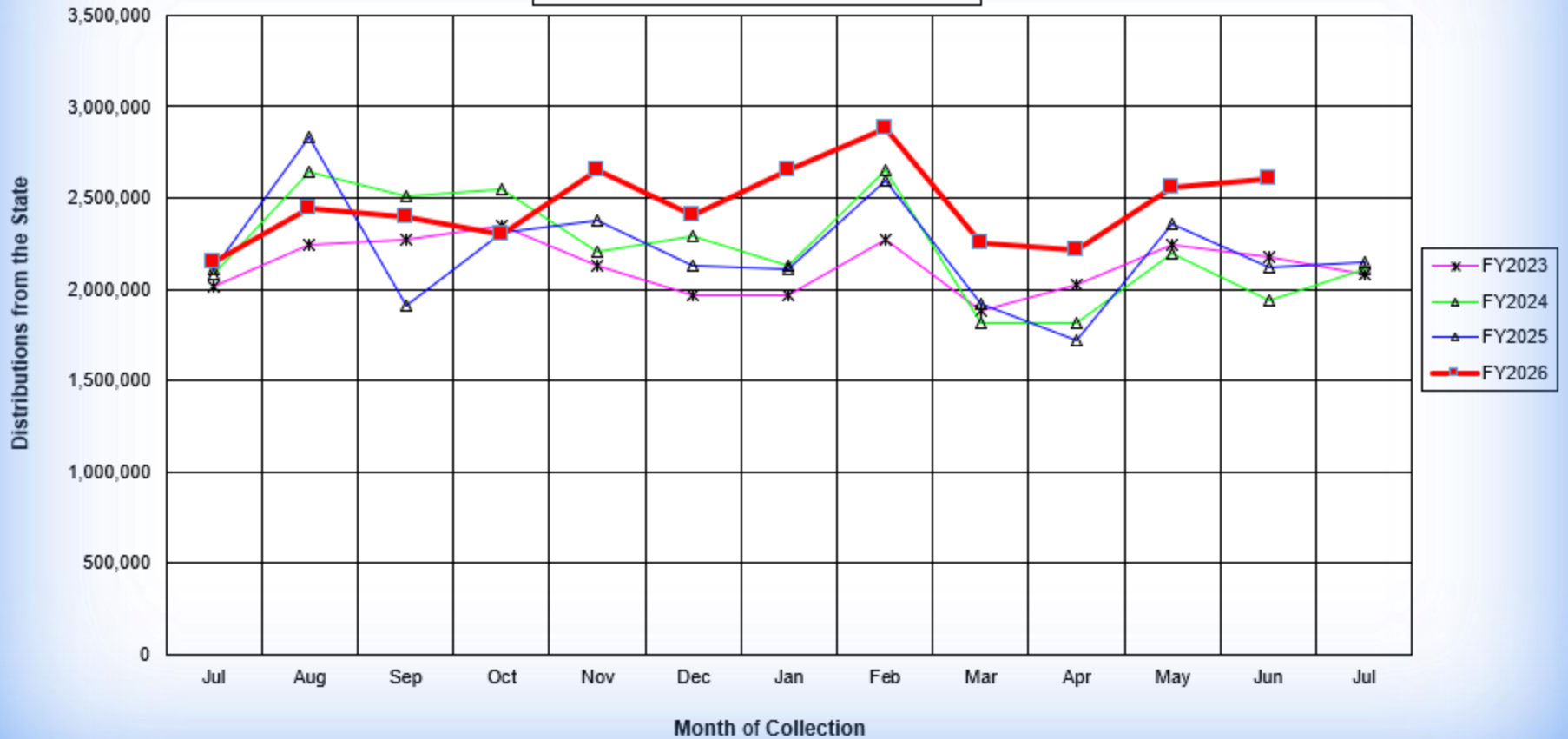
General Fund

\$60,338,458

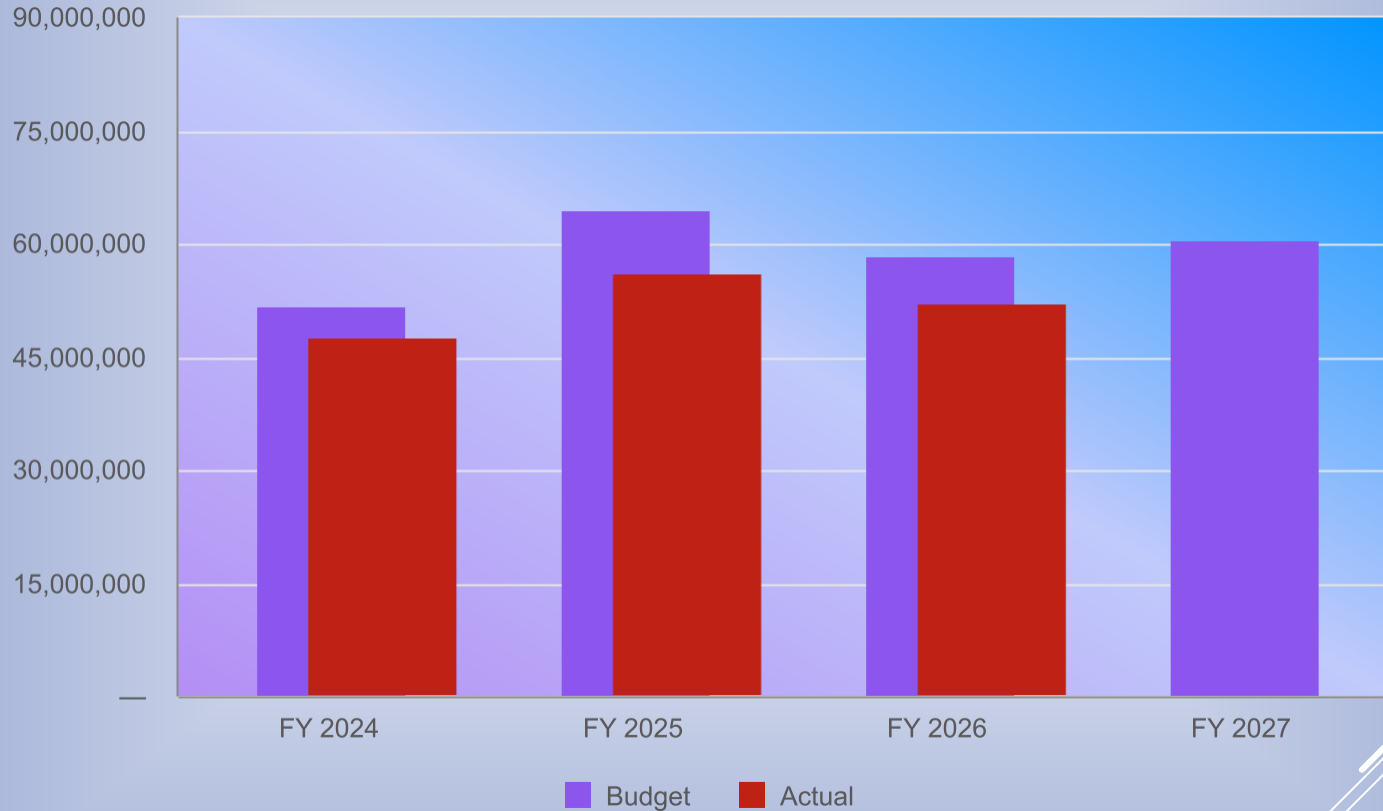


Sales and Use Tax

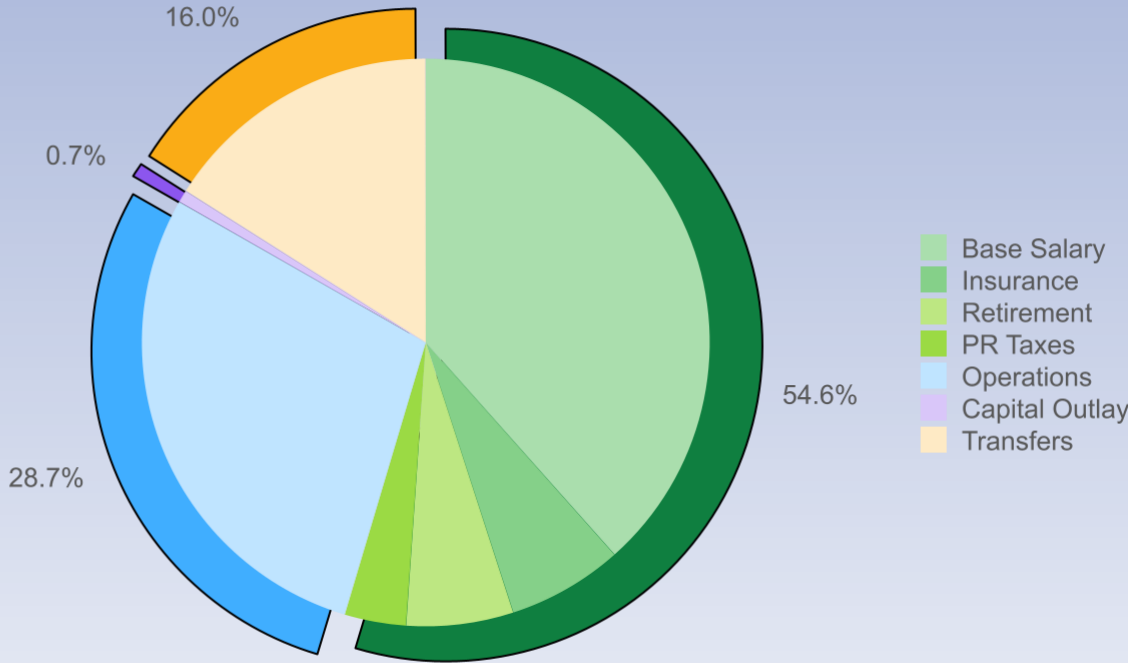
Laramie County, Wyoming
4% State and 1% Optional
Sales and Use Tax



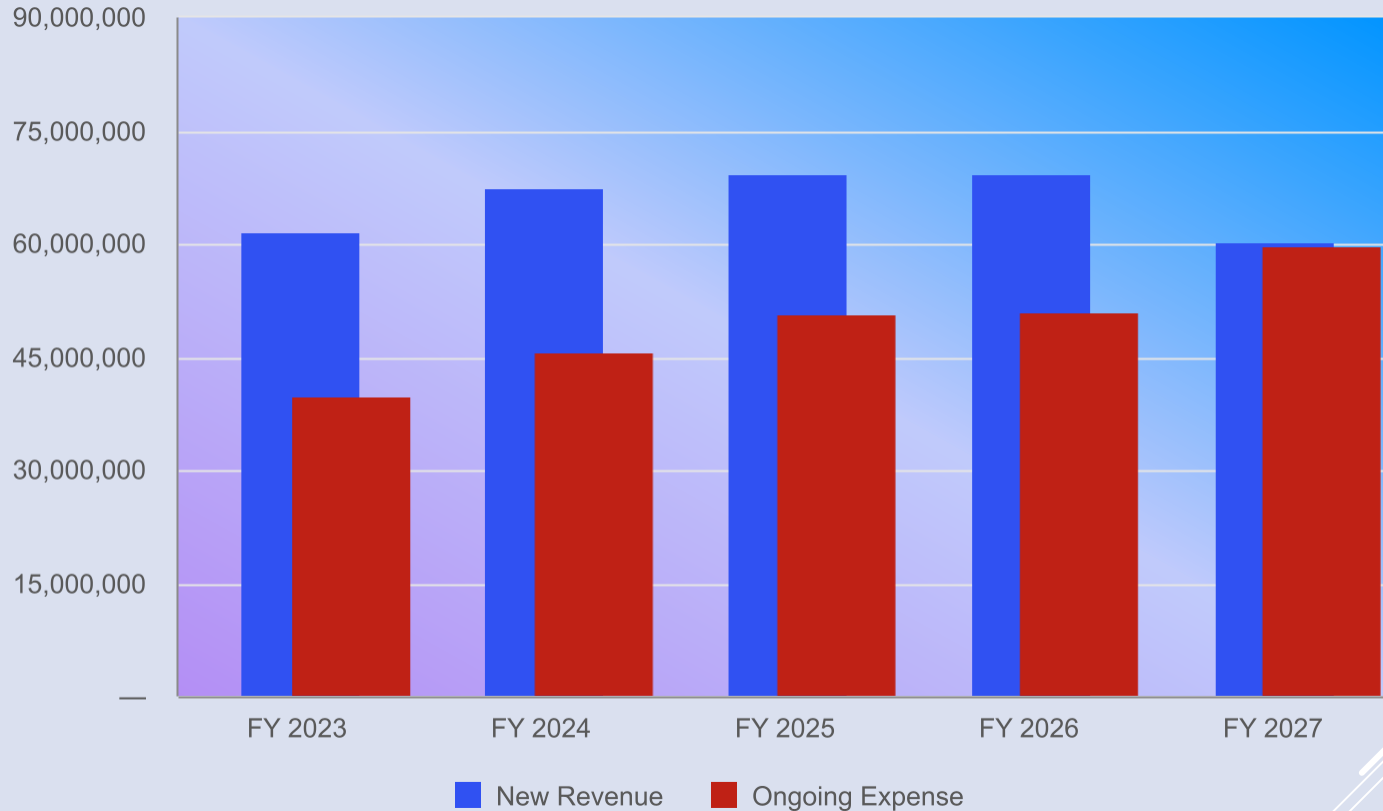
General Fund Expenditures



General Fund Expenditures



General Fund Ongoing Operations



Reserve Funds:

\$108,224,437

	FY 2026	FY 2027	% Change	\$ Change
General Fund				
Emergency Needs Reserve	21,469,146	21,705,469	1%	236,323
Election Equipment Reserve	273,354	273,614	0%	260
Committed - Salary Reserve	15,736,432	16,321,198	4%	584,766
Committed - Interfund Loan	22,000,000	22,000,000	0%	—
Committed - Employee Retention	21,858,114	22,732,884	4%	874,770
Committed - Infrastructure	4,126,481	—	-100%	(4,126,481)
Total General Fund Reserves	85,463,527	83,033,165	-3%	(2,430,362)
2020 Carey	4,021,200	687,190	-83%	(3,334,010)
Abandoned Vehicle	20,000	—	-100%	(20,000)
Public Works	14,035,630	7,129,932	-49%	(6,905,698)
Planning and Development	4,284,841	6,225,068	45%	1,940,227
Health Insurance	5,242,826	5,318,602	1%	75,776
Spot O&M	—	2,994,568	0%	2,994,568
Spot 2017 O&M	—	2,835,912	0%	2,835,912
Total Reserves	113,068,024	108,224,437	-4%	(4,843,587)

Net Decrease in Total Reserves = 4,843,587

Payroll Changes for FY 2027

Personnel

Assessor Business Personal Property Appraiser	85,789
Building Maintenance Custodial Supervisor	79,763
Building Maintenance Administrative Assistant	80,915
Coroner Morgue Assistant	56,111
Reclass: Treasurer Central Accounting Specialist	6,364
Reclass: ITD Executive Assistant	7,197
Reclass: Public Works Heavy Equipment Mechanic	11,343
Events/Fair Grounds Technician	88,137
Events/Fair Grounds Technician	88,137
Fair Administrator	96,833
Fair Marketing Manager	112,549
Reclass: Risk Manager	17,881
Reclass: Sheriff Media Relations Specialist	22,231
Sheriff Civilian Classification Director	108,749
Total	<u>861,999</u>

Market adjustments have been approved totaling \$2.4 Million
Merit raises and bonuses were about \$1.4 Million



Questions?