

Proposed Budget

Wyoming Association of Risk Management	
Budget Hearing Information	
P.O. Box 427 Cheyenne, WY 82003 (307) 433-9400	Location: Online Date: 7/9/2026 Time: 2:00PM
Laramie County	Budget Prepared by: Carrie Krause

S-A	BUDGET MESSAGE	W.S. 16-12-403 (c) All financial activity is tracked throughout the year by the Finance Director and reviewed by the Executive Director. In addition, financial statements and financial activity (including budget to actual) are distributed to an reviewed by the Board of Directors quarterly. Revenue is primarily related to member assessments which are determined in the annual budget process and approved by the Board. Assessments are allocated to members baed on total insurable value and loss (property) or number of employees (crime). All expenses are also approved by the Board throughout the annual budget process. No significant expenses are budgeted for the upcoming year. all operational/administrative invoices are approved by the Executive Director & Board Secretary/Treasurer. Claim requests by members are approved by the Claims Specialist and Executive Director.
S-B	RESERVE DESCRIPTION	N/A

S-C

Names of Board Members	Date of End of Term	Phone no.	Email:
Eric Nelson	7/1/26	3074339400	enelson@casperwy.gov
Heather Rudy	7/1/26		
Marilyn Sutherland	7/1/26		
Michelle Henderson	6/30/27		
Garry McLean	6/30/27		
Kelly Millar	6/30/27		
Patti Russel	6/30/28		
Danielle Krucke	6/30/28		
Brad Bowen	6/30/28		

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

No

W.S.16-12-303(c) requires special districts with office hours less than 20 per week to maintain copies of records at the county clerks office. Record format specified by county clerk.

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

Minutes are available upon request

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

www.warmpool.org

Where are the public meetings held?

Various Locations - Cheyenne Casper and Teleconference

PROPOSED BUDGET SUMMARY

OVERVIEW		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$7,452,087	\$8,688,580	\$9,098,178	\$9,098,178
S-2	Total Principal to Pay on Debt	\$0	\$0	\$0	\$0
S-3	Total Change to Restricted Funds	\$0	\$0	\$0	\$0
S-4	Total General Fund and Forecasted Revenues Available	\$21,658,845	\$21,325,405	\$21,620,748	\$21,620,748
S-5	Amount requested from County Commissioners	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0
	Projected Surplus:			\$12,522,570	\$12,522,570
REVENUE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-7	Operating Revenues	\$8,920,392	\$8,688,580	\$9,098,178	\$9,098,178
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$0	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$101,628	\$0	\$0	\$0
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0
S-14	Total Revenue	\$9,022,020	\$8,688,580	\$9,098,178	\$9,098,178
FY 7/1/26-6/30/27		Wyoming Association of Risk Management			
EXPENDITURE SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-15	Capital Outlay	\$0	\$0	\$0	\$0
S-16	Interest and Fees On Debt	\$0	\$0	\$0	\$0
S-17	Administration	\$30,502	\$45,550	\$53,800	\$53,800
S-18	Operations	\$7,421,585	\$8,643,030	\$9,044,378	\$9,044,378
S-19	Indirect Costs	\$0	\$0	\$0	\$0
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$7,452,087	\$8,688,580	\$9,098,178	\$9,098,178
DEBT SUMMARY		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$0	\$0	\$0	\$0
CASH AND INVESTMENTS		2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$12,636,825	\$12,636,825	\$12,522,570	\$12,522,570
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	\$0	\$0	\$0	\$0
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$0	\$0	\$0	\$0
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$0	\$0
S-29	b. Reserves	\$0	\$0	\$0	\$0
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$0	\$0
S-31	Subtotal	\$0	\$0	\$0	\$0
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$0	\$0	\$0	\$0

End of Summary

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

Date adopted by Special District _____

DISTRICT ADDRESS: P.O. Box 427
Cheyenne, WY 82003

PREPARED BY: Carrie Krause

DISTRICT PHONE: 3074339400

Proposed Budget

Wyoming Association of Risk Management

FYE 6/30/2027

NAME OF DISTRICT/BOARD

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
R-1	Property Taxes and Assessments Received				
R-1.1	Tax Levy (From the County Treasurer)	4001			
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	Pending 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
R-3	Operating Revenues				
R-3.1	Customer Charges	4300	\$8,920,392	\$8,688,580	\$9,098,178
R-3.2	Sales of Goods or Services	4300			
R-3.3	Other Assessments	4503			
R-3.4	Total Operating Revenues		\$8,920,392	\$8,688,580	\$9,098,178
R-4	Grants				
R-4.1	Direct Federal Grants	4201			
R-4.2	Federal Grants thru State Agencies	4201			
R-4.3	Grants from State Agencies	4211			
R-4.4	Total Grants		\$0	\$0	\$0
R-5	Miscellaneous Revenue				
R-5.1	Interest	4501	\$101,628		
R-5.2	Other: Specify _____	4500			
R-5.3	Other: Additional _____				
R-5.4	Total Miscellaneous		\$101,628	\$0	\$0
R-5.5	Total Forecasted Revenue		\$9,022,020	\$8,688,580	\$9,098,178
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

Proposed Budget

Wyoming Association of Risk Management

FYE 6/30/2027

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

E-1 Capital Outlay

- E-1.1 Real Property
- E-1.2 Vehicles
- E-1.3 Office Equipment
- E-1.4 Other (Specify)
- E-1.5 _____
- E-1.6 _____
- E-1.7 _____
- E-1.8 **TOTAL CAPITAL OUTLAY**

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
6201				
6210				
6211				
6200				
6200				
	\$0	\$0	\$0	\$0

ADMINISTRATION BUDGET

E-2 Personnel Services

- E-2.1 Administrator
- E-2.2 Secretary
- E-2.3 Clerical
- E-2.4 Other (Specify)
- E-2.5 Board Meeting Expense
- E-2.6 Training Expensees
- E-2.7 _____

E-3 Board Expenses

- E-3.1 Travel
- E-3.2 Mileage
- E-3.3 Other (Specify)
- E-3.4 _____
- E-3.5 _____
- E-3.6 _____

E-4 Contractual Services

- E-4.1 Legal
- E-4.2 Accounting/Auditing
- E-4.3 Other (Specify)
- E-4.4 _____
- E-4.5 _____
- E-4.6 _____

E-5 Other Administrative Expenses

- E-5.1 Office Supplies
- E-5.2 Office equipment, rent & repair
- E-5.3 Education
- E-5.4 Registrations
- E-5.5 Other (Specify)
- E-5.6 Freight & Postage
- E-5.7 Website Hosting
- E-5.8 see additional details

E-6 TOTAL ADMINISTRATION

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
7002				
7003				
7004				
7005	\$9,446	\$17,500	\$22,500	\$22,500
7005				
7011				
7012				
7013				
7013				
7021	\$3,728	\$4,000	\$6,000	\$6,000
7022	\$11,050	\$11,050	\$11,800	\$11,800
7023				
7023				
7031	\$524	\$1,500	\$1,500	\$1,500
7032				
7033				
7034				
7035	\$289	\$1,000	\$1,000	\$1,000
7035	\$465	\$500	\$1,000	\$1,000
	\$5,000	\$10,000	\$10,000	\$10,000
	\$30,502	\$45,550	\$53,800	\$53,800

Proposed Budget

Wyoming Association of Risk Management

FYE 6/30/2027

OPERATIONS BUDGET

E-7 Personnel Services

E-7.1 Wages--Operations

E-7.2 Service Contracts

E-7.3 Other (Specify)

E-7.4

E-7.5

E-7.6

E-8 Travel

E-8.1 Mileage

E-8.2 Other (Specify)

E-8.3 SOV Review Travel Expenses

E-8.4

E-8.5

E-9 Operating supplies (List)

E-9.1 Singlepoint Services

E-9.2 Origami Risk

E-9.3

E-9.4

E-9.5

E-10 Program Services (List)

E-10.1 Training Expenses

E-10.2 Claims Expense

E-10.3 Member Loss Control

E-10.4 Insurance Premiums

E-10.5 see additional details

E-11 Contractual Arrangements (List)

E-11.1 Actuary

E-11.2

E-11.3

E-11.4

E-11.5

E-12 Other operations (Specify)

E-12.1 Claims and Risk Expense

E-12.2 WARM Admin Expenses

E-12.3 Property Appraisals

E-12.4

E-12.5 see additional details

E-13 TOTAL OPERATIONS

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
7202				
7203				
7204				
7204				
7211	\$3,065	\$10,000	\$10,000	\$10,000
7212	\$1,385	\$0	\$0	
7212				
7220	\$673	\$750	\$1,000	\$1,000
7220	\$34,000	\$34,000	\$44,000	\$44,000
7220				
7220				
7230				
7230	\$1,749,188	\$3,062,000	\$3,038,000	\$3,038,000
7230	\$3,547	\$40,000	\$40,000	\$40,000
7230	\$5,386,662	\$5,107,060	\$5,444,098	\$5,444,098
		\$15,000	\$28,000	\$28,000
7400	\$7,500	\$7,500	\$7,500	\$7,500
7400				
7400				
7400				
7450	\$890	\$25,000	\$25,000	\$25,000
7450	\$186,700	\$291,720	\$318,780	\$318,780
7450	\$47,975	\$50,000	\$50,000	\$50,000
7450				
			\$38,000	\$38,000
	\$7,421,585	\$8,643,030	\$9,044,378	\$9,044,378

Proposed Budget

Wyoming Association of Risk Management

FYE 6/30/2027

INDIRECT COSTS BUDGET

E-14 Insurance

- E-14.1 Liability
- E-14.2 Buildings and vehicles
- E-14.3 Equipment
- E-14.4 Other (Specify)

E-14.5 _____

E-14.6 _____

E-14.7 _____

E-15 Indirect payroll costs:

- E-15.1 FICA (Social Security) taxes
- E-15.2 Workers Compensation
- E-15.3 Unemployment Taxes
- E-15.4 Retirement
- E-15.5 Health Insurance
- E-15.6 Other (Specify)

E-15.7 _____

E-15.8 _____

E-15.9 _____

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
7502				
7503				
7504				
7505				
7505				
7511				
7512				
7513				
7514				
7515				
7516				
7516				

E-17 TOTAL INDIRECT COSTS

\$0	\$0	\$0	\$0
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DEBT SERVICE BUDGET

D-1 Debt Service

- D-1.1 Principal
- D-1.2 Interest
- D-1.3 Fees

D-2 TOTAL DEBT SERVICE

DOA Chart of Accounts	2024-2025 Actual	2025-2026 Estimated	2026-2027 Proposed	Pending Approval
6401				
6410				
6420				
	\$0	\$0	\$0	\$0

Proposed Budget

Wyoming Association of Risk Management

FYE 6/30/2027

NAME OF DISTRICT/BOARD

GENERAL FUNDS

		End of Year	Beginning	Beginning	
		2024-2025	2025-2026	2026-2027	Pending
		Actual	Estimated	Proposed	Approval
DOA Chart					
of Accounts					
C-1	Balances at Beginning of Fiscal Year				
C-1.1	General Fund Checking	1010	\$801,493	\$801,493	\$801,493
C-1.2	Savings and Investments	1040	\$14,321,077	\$14,321,077	\$14,321,077
C-1.3	General Fund CD Balance	1050	\$0		
C-1.4	All Other Funds	1020	\$0		
C-1.5	Reserves (From Below)		\$0	\$0	\$0
C-1.6	Total Estimated Cash and Investments on Hand		\$15,122,570	\$15,122,570	\$15,122,570
C-2	General Fund Reductions:				
C-2.1	a. Unpaid bills at FYE	2010	\$2,485,745	\$2,485,745	\$2,600,000
C-2.2	b. Reserves		\$0	\$0	\$0
C-2.3	Total Deductions (a+b)		\$2,485,745	\$2,485,745	\$2,600,000
C-2.4	Estimated Non-Restricted Funds Available		\$12,636,825	\$12,522,570	\$12,522,570

DOA Chart
of Accounts

SINKING & DEBT SERVICE FUNDS

1070

		2024-2025	2025-2026	2026-2027	Pending
		Actual	Estimated	Proposed	Approval
C-3	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	\$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	\$0
C-3.12	Balance to be retained	\$0	\$0	\$0	\$0

RESERVES

1090

		2024-2025	2025-2026	2026-2027	Pending
		Actual	Estimated	Proposed	Approval
C-4	Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-4.2	Date of Reserve Approval in Minutes:				
C-4.3	Amount to be added to the reserve				
C-4.4	Date of Reserve Approval in Minutes:				
C-4.5	SUB-TOTAL	\$0	\$0	\$0	\$0
C-4.6	Identify the amount and project to be spent				
C-4.7	a. _____				
C-4.8	b. _____				
C-4.9	c. _____				
C-4.10	Date of Reserve Approval in Minutes:				
C-4.11	TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12	Balance to be retained	\$0	\$0	\$0	\$0

BOND FUNDS

1060

		2024-2025	2025-2026	2026-2027	Pending
		Actual	Estimated	Proposed	Approval
C-5	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	\$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	\$0
C-5.9	TOTAL TO BE SPENT	\$0	\$0	\$0	\$0