

# 2015 BUDGET FISCAL DATA BOOK



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**PREPARED: DECEMBER 2014**  
**BY THE WYOMING LEGISLATIVE SERVICE OFFICE**



WYOMING LEGISLATIVE SERVICE OFFICE

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# Memorandum

**DATE** December 15, 2014  
**TO** Members, 63<sup>rd</sup> Wyoming Legislature  
**FROM** LSO Budget/Fiscal Section  
**SUBJECT** 2015 Budget Fiscal Data Book

This book is intended to provide a range of fiscal and budget data in a condensed format. It is not intended to be a substitute for detailed analysis of any single component of the state's finances. The information provided here is primarily historical, but does contain data on the FY 2015-2016 budget, current through the 2014 Legislative Session.

We hope this book proves useful, and as always, if we can provide additional or more detailed information, please let us know.

## REVENUE FORECAST PROCESS

### CREG

The Consensus Revenue Estimating Group (CREG) is responsible for formulating projections of the main sources of income to the major accounts in the state. CREG was formed in 1983 as a result of the need for reliable and consistent revenue estimates that could be used by the executive branch and the legislature in the budgeting process. Prior to the formation of CREG, both governmental entities produced and used their own revenue estimates. As would be expected in such a process, disparity between estimates arose, and the discussions that should have been focused on governmental spending levels were instead often focused on the revenue estimates themselves. Among the purposes of the CREG formation was the elimination of those revenue arguments.

CREG is composed of members from various professional fields and governmental organizations. Legislative Service Office's (LSO) Budget/Fiscal Manager and the Director of the Department of Revenue currently serve as the co-chairmen of CREG. The body of the group is made up of the Director of the Wyoming Oil and Gas Commission, the Director of the Wyoming Geological Survey, a University of Wyoming Economics Professor, and representatives from the State Auditor's Office, Department of Administration and Information, Division of Economic Analysis, Department of Education, and the State Treasurer's Office. This composition results in representation from the legislative and executive branches, as well as the academic and professional realms. The members of CREG project the various streams of revenue to the General Fund, revenues from mineral severance tax and federal mineral royalties, revenues received by the Common School Land Income account, and the total state assessed valuation.

The process of developing these estimates begins in August when the members of the minerals subgroup of CREG begin preparing estimates of mineral valuations. This subgroup is composed of the Director of the Wyoming Oil and Gas Commission, the Director of the Wyoming Geological Survey, the Supervisor of the Mineral Tax Valuation Division of the Department of Revenue, and the CREG co-chairmen. In late September, the minerals subgroup meets and finalizes the estimates of mineral valuation. The entire CREG group meets in early October to review the minerals subgroup's valuation estimates and to forecast the balance of the revenue categories. After the projections are complete, the LSO and the Economic Analysis Division compile the information into the annual CREG report. The Governor and the Legislature then use the CREG forecasts as the official revenue estimates for preparing and adopting state agency budgets.

If necessary, the October CREG forecasts are revised in January, the only other regularly scheduled meeting of the group. An official CREG report is issued after the January meeting that contains the revised projections, if revisions were made. The January meeting takes advantage of the most current actual data and thereby makes the near-term forecasts as accurate

as possible before the information is used in the legislative session. Unusual circumstances sometimes require CREG to hold a special meeting to revise its estimates, as was the case during the Persian Gulf war when oil prices spiked, resulting in increased, short-term mineral revenues. In cases such as these, a special report is issued outlining the content of the meeting and any revisions that were made to the forecasts.

CREG projections are not only used solely by the Governor and the Legislature for budget decisions but are also the revenue estimates used for making decisions concerning the state's water accounts, the highway fund, and revenue streams flowing to the cities, towns, and counties.

## CREG REPORT

In the CREG report, major revenue sources to the General Fund are detailed including sales and use taxes, pooled interest and Permanent Wyoming Mineral Trust Fund interest, and severance taxes. Other revenue sources projected include charges for sales and services, franchise taxes, inheritance taxes, licenses and permits, and other smaller, more varied sources of revenue to the General Fund.

The severance tax forecast details projected production, price and expected severance tax receipts for each major mineral including oil, natural gas, coal, and trona. In addition, the report shows expected distribution of severance taxes to each fund or account that receives a portion of the taxes.

The federal mineral royalty forecast also details projected production, price and expected royalties for oil, natural gas and coal and details the expected distribution of royalties to each fund or account that receives the royalties.

The last sections of the report projects income derived from investment of the Common School Permanent Land Fund and projects total state assessed valuation based on mineral price and production estimates and estimates of assessed valuation for all other types of property based on historical trends.

## OTHER REVENUES

There are other significant sources of revenue to the state that are not projected by CREG. These include sources that are typically earmarked by state statute or other "strings" for a specific purpose. Examples of these sources are federal funds; other taxes such as gasoline, and property taxes; revenues from licenses, permits, and other regulatory fees such as motor vehicle registration, game and fish licenses, university tuition and fees, workers' compensation insurance premiums; and royalties and fees from state-owned lands.

## Summary Matrix of Major Revenue Sources

	Federal Mineral Royalties	Coal Lease Bonus	State Severance Tax	State Mineral Royalties/ Leases	State Investment Income	Fuel Tax	State Tobacco Tax	Inheritance, Alcohol & Misc. Taxes	State Sales/Use Tax	Local Optional Sales/Use Tax	State Property Tax	Local Property Tax
<b>General State Funds</b>												
General Fund (GF)			X		X		X	X	X			
Budget Reserve Account (BRA)	X		X					X				
Spending Policy Reserve Accounts (SPRA)					X							
<b>Education</b>												
School Foundation Program (SFP)	X				X						X	
School Capital Construction Account (SCCA)	X	X		X								
University of Wyoming (UW)	X			X	X							
Community Colleges		X										X
Local School Districts												X
<b>Infrastructure/Other</b>												
Highway Fund	X	X	X		X	X						
Water Accounts			X		X							
Leaking Underground Storage Tanks (LUST)			X									
<b>Local Government</b>												
Cities & Towns	X		X			X	X		X	X		X
Counties			X			X	X		X	X		X
Local Govt. Capcon	X	X	X							X		
Special Districts												X
<b>Permanent Accounts</b>												
Permanent Wyoming Mineral Trust Fund (PWMTF)			X		X*							
Permanent Land Fund (Common School Acct)				X	X*							

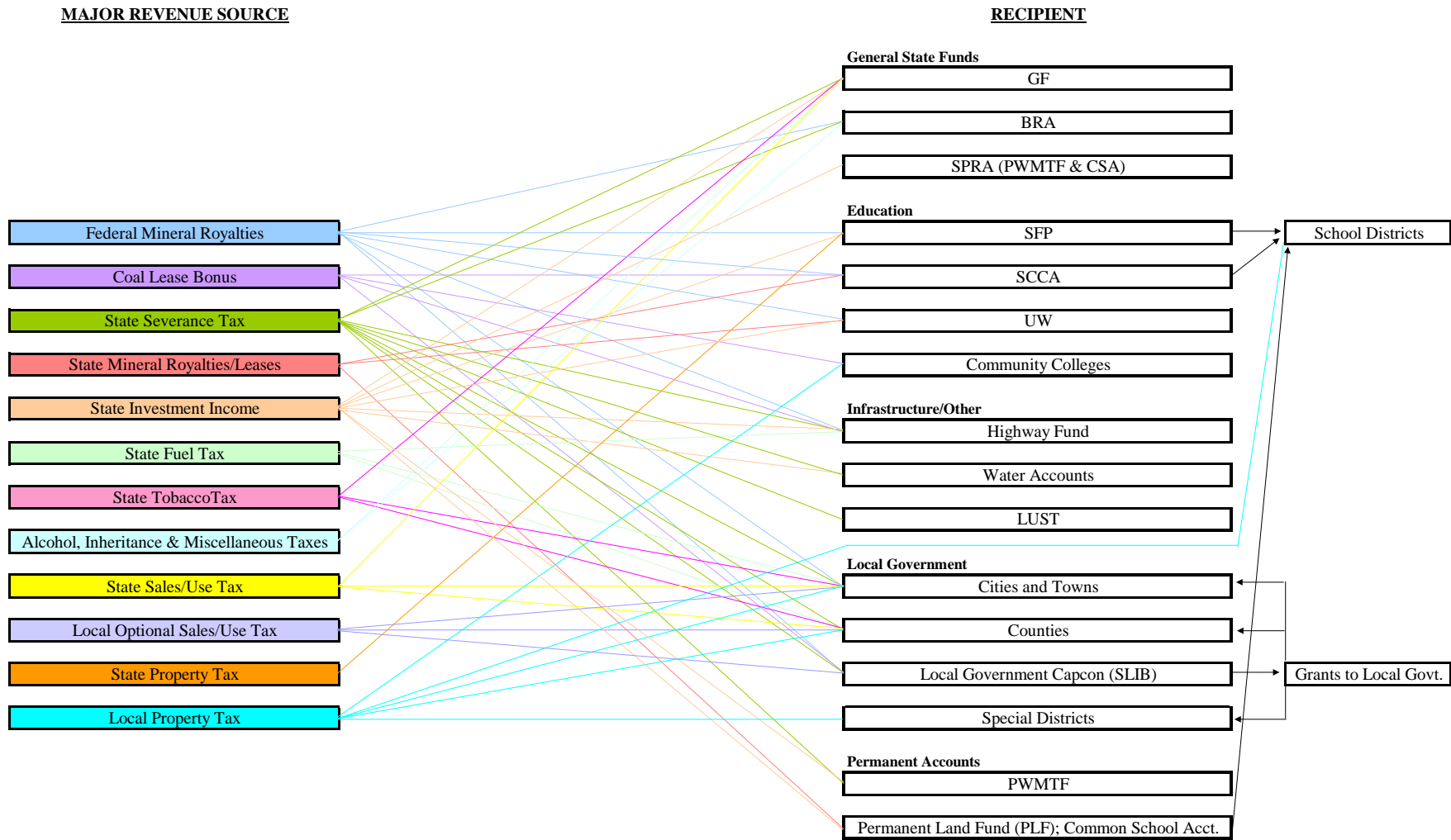
**Notes:**

The following revenue sources have been intentionally omitted:

- Federal funds (Some federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this matrix.)
- Fees, charges for sales and services, and fines and forfeitures
- Unemployment insurance and worker's compensation
- Tobacco settlement revenues (these are presented separately on page 21)

\* State investment income could be directed to the PWMTF and Common School Account (CSA) through the Spending Policy Reserve Accounts.

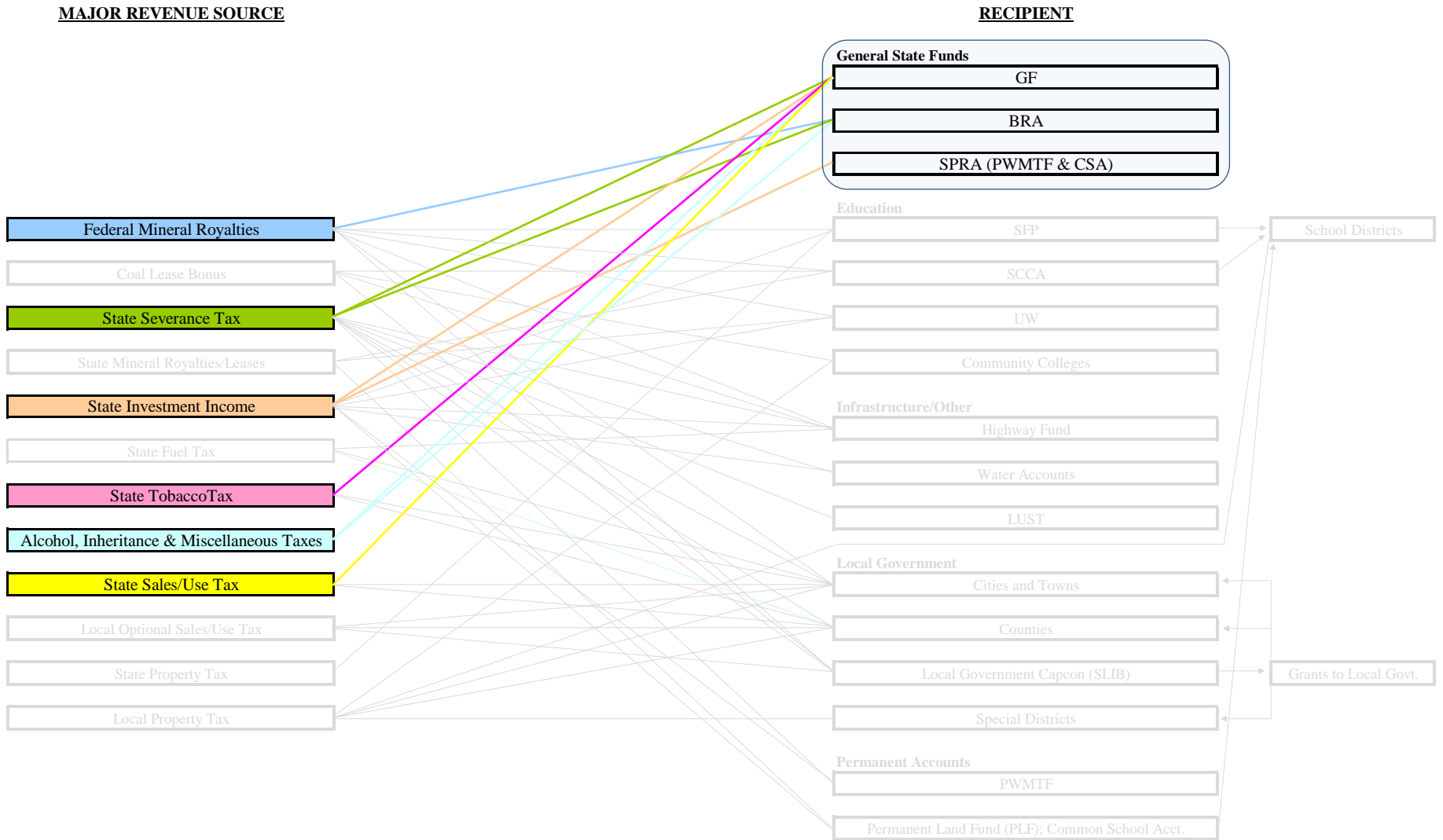
## Summary Flow Chart of Major Revenue Sources by Recipient



**Notes:**

- The following revenue sources have been intentionally omitted:
  - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
  - Fees, charges for sales and services, and fines and forfeitures
  - Unemployment insurance and worker's compensation
  - Tobacco settlement revenues (these are presented separately on page 21)
- SLIB = State Loan and Investment Board

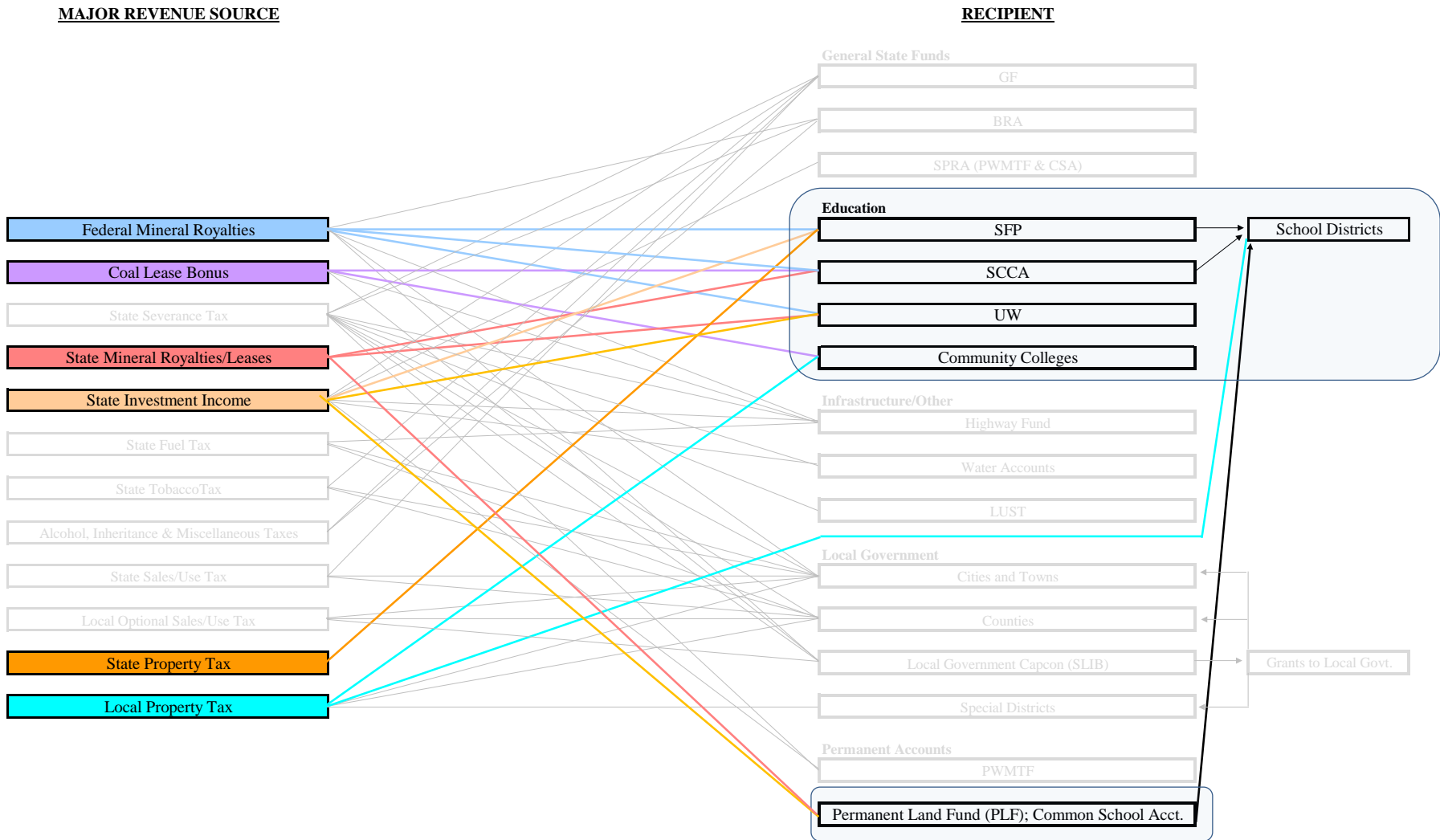
## Summary Flow Chart of Major Revenue Sources by Recipient: Traditional State Funds



**Notes:**

- The following revenue sources have been intentionally omitted:
  - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
  - Fees, charges for sales and services, and fines and forfeitures
  - Unemployment insurance and worker's compensation
  - Tobacco settlement revenues (these are presented separately on page 21)
- SLIB = State Loan and Investment Board

## Summary Flow Chart of Major Revenue Sources by Recipient: *Education*

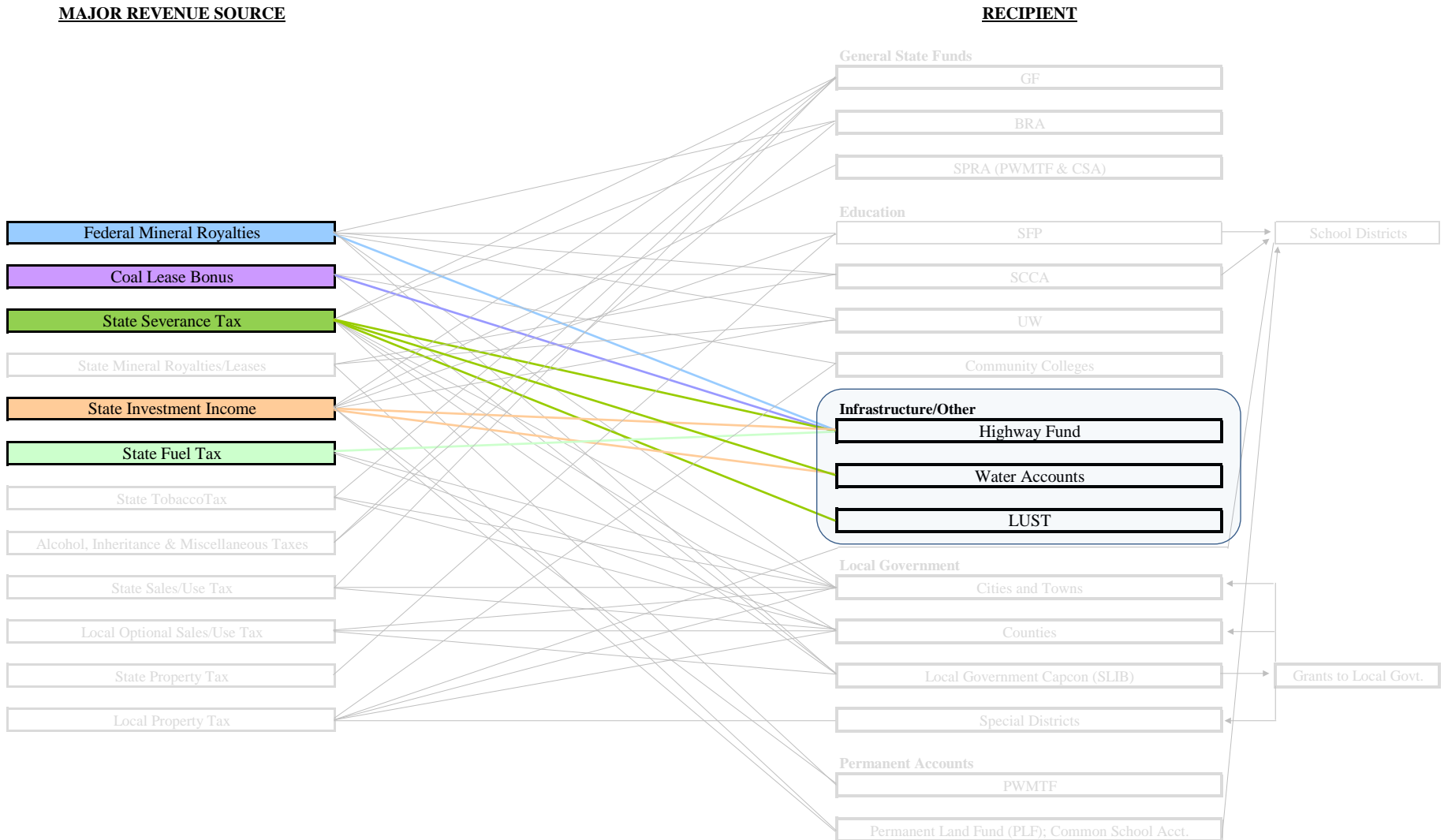


**Notes:**

- 1) The following revenue sources have been intentionally omitted:
  - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
  - Fees, charges for sales and services, and fines and forfeitures
  - Unemployment insurance and worker's compensation
  - Tobacco settlement revenues (these are presented separately on page 21)
- 2) SFP=School Foundation Program Account
- 3) SCCA=School Capital Construction Account
- 4) UW=University of Wyoming



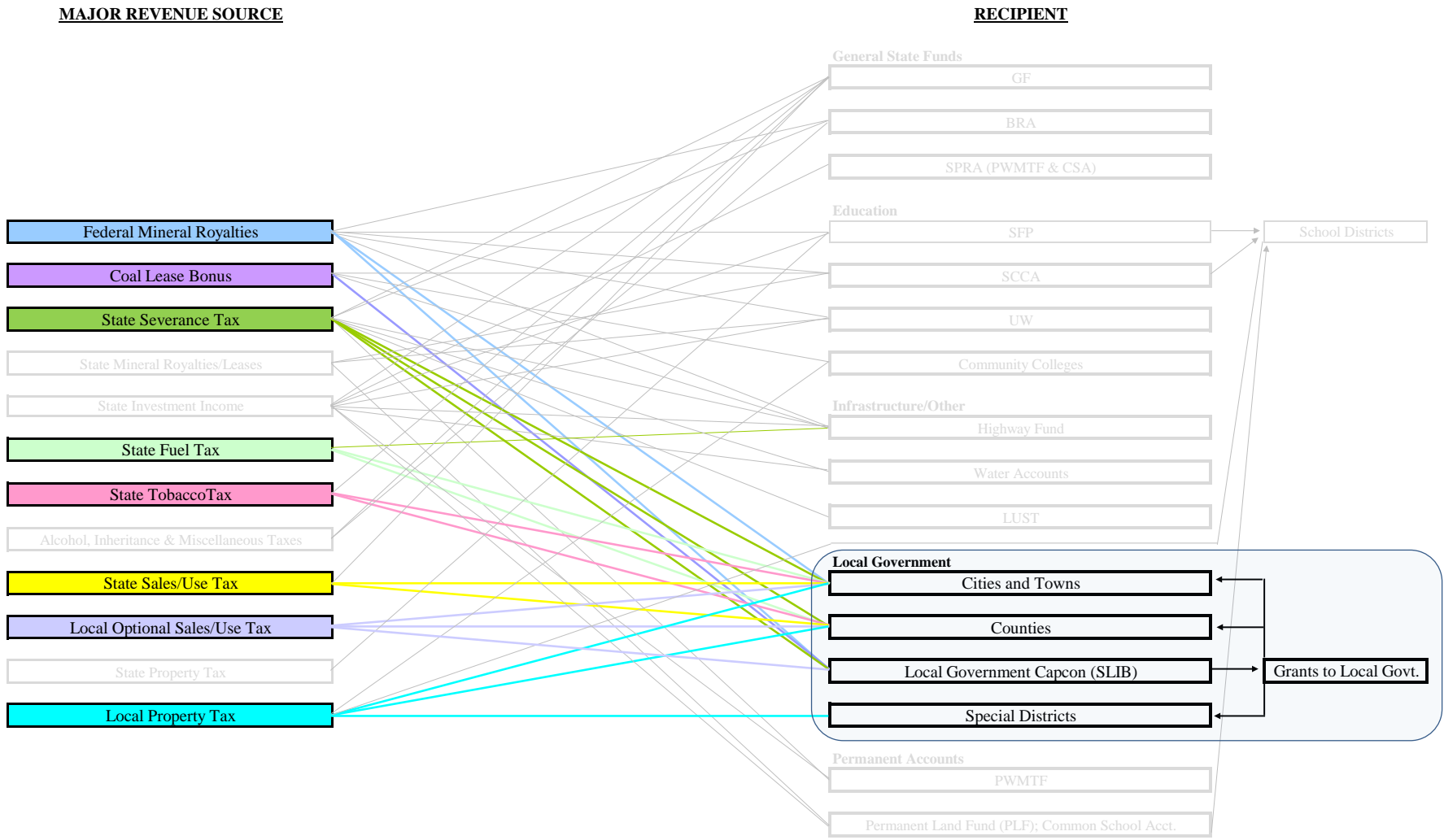
## Summary Flow Chart of Major Revenue Sources by Recipient: *Infrastructure/Other*



**Notes:**

- 1) The following revenue sources have been intentionally omitted:
  - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
  - Fees, charges for sales and services, and fines and forfeitures
  - Unemployment insurance and worker's compensation
  - Tobacco settlement revenues (these are presented separately on page 21)
- 2) LUST-Leaking Underground Storage Tank

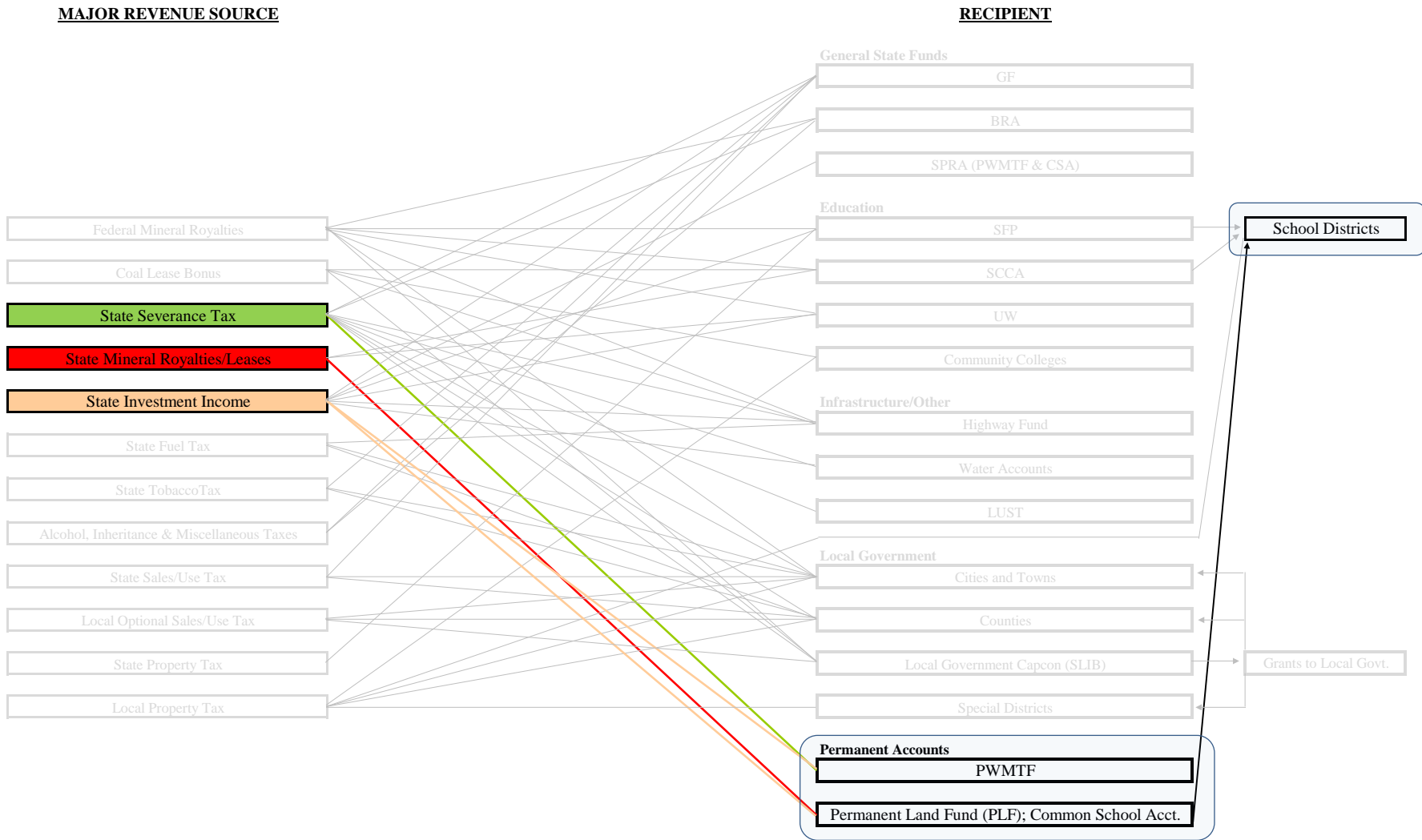
## Summary Flow Chart of Major Revenue Sources by Recipient: Local Government



**Notes:**

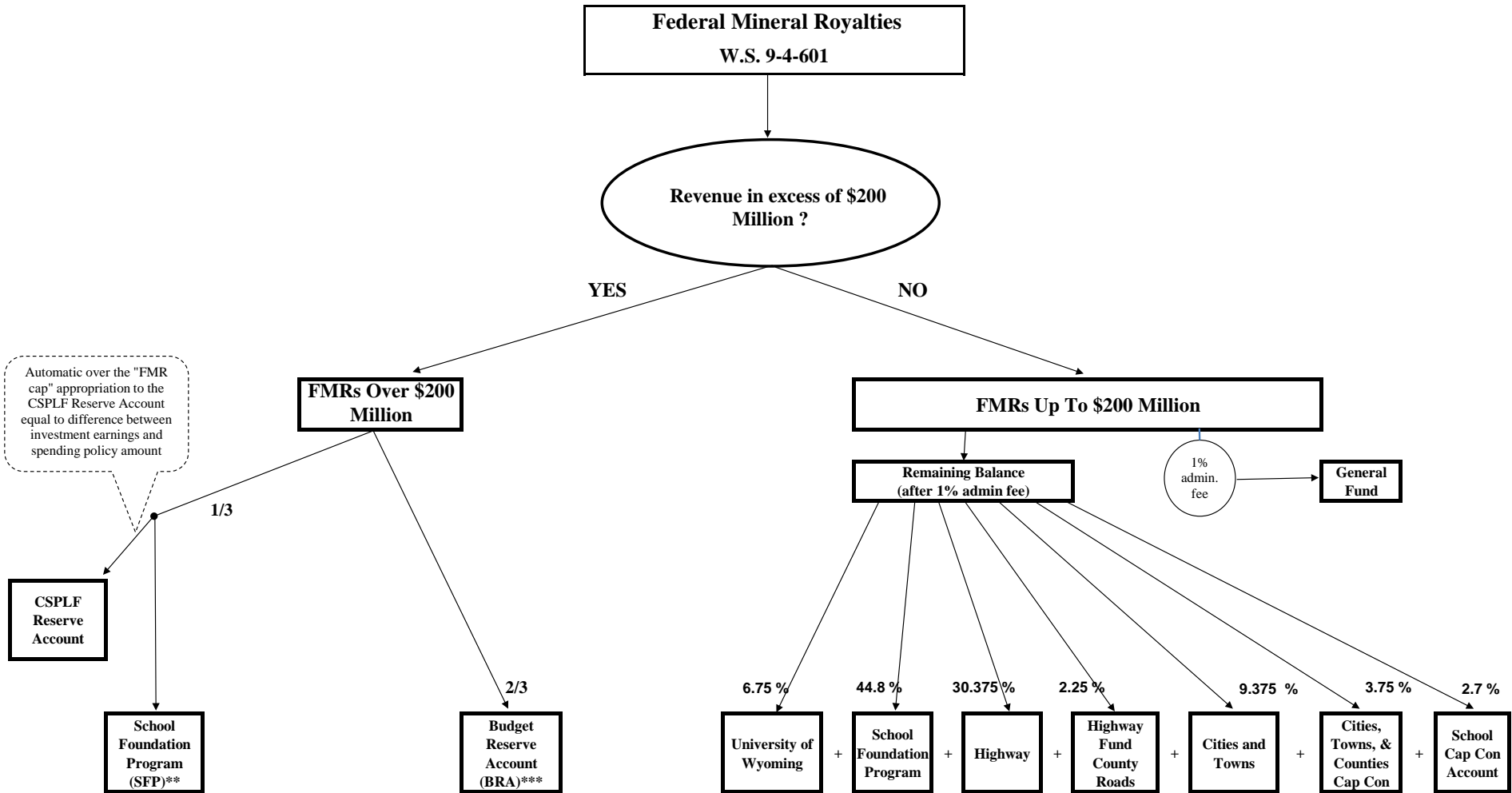
- The following revenue sources have been intentionally omitted:
  - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
  - Fees, charges for sales and services, and fines and forfeitures
  - Unemployment insurance and worker's compensation
  - Tobacco settlement revenues (these are presented separately on page 21)
- SLIB = State Loan and Investment Board

**Summary Flow Chart of Major Revenue Sources by Recipient:**  
*Permanent Accounts*



- Notes:**
- The following revenue sources have been intentionally omitted:
    - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
    - Fees, charges for sales and services, and fines and forfeitures
    - Unemployment insurance and worker's compensation
    - Tobacco settlement revenues (these are presented separately on page 21)
  - PWMTF=Permanent Wyoming Mineral Trust Fund

## Distribution of Federal Mineral Royalties (FMRs)\*



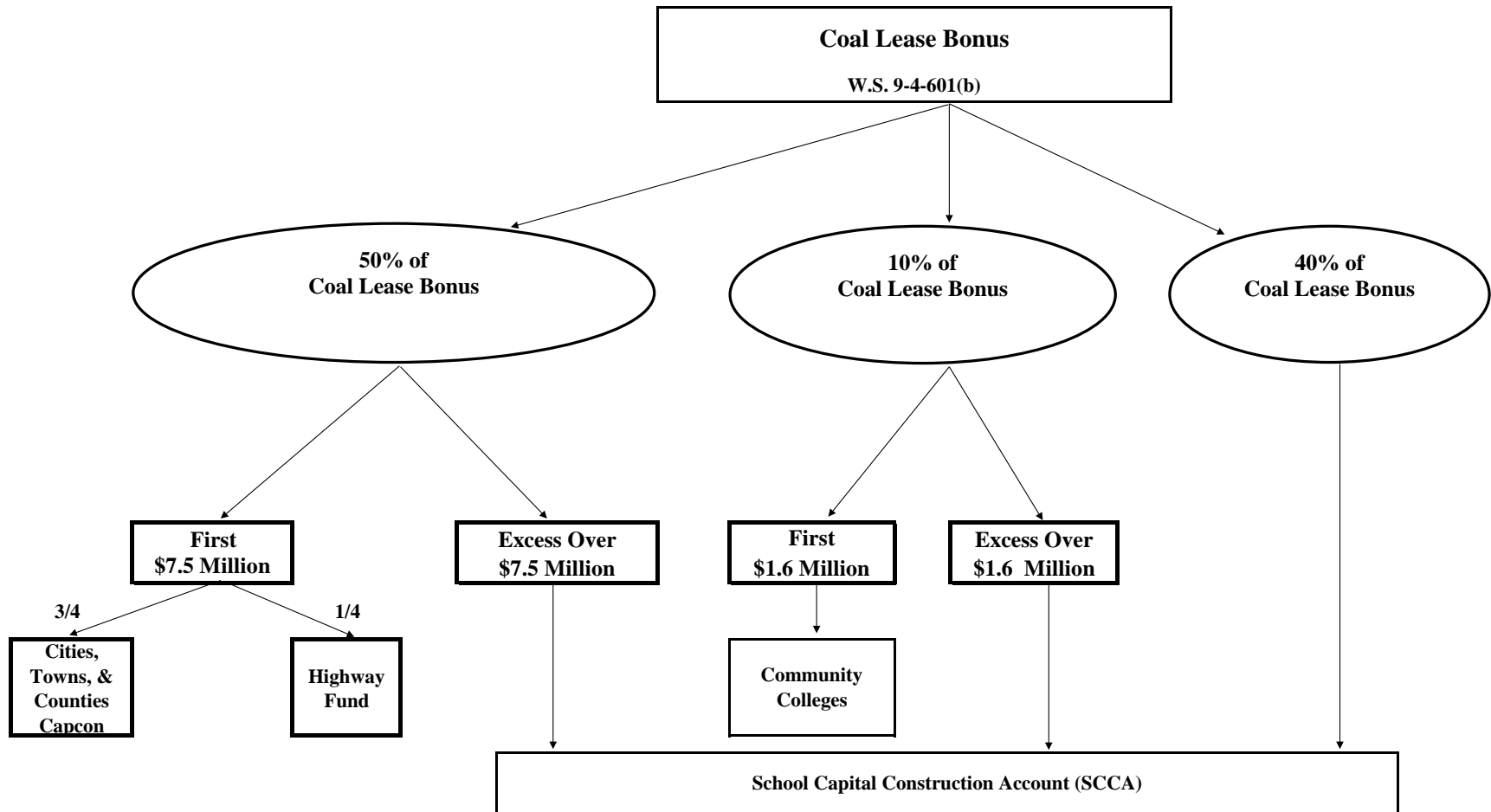
**Notes:**

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2011.

\*\* Statute allows payments from FMRs to the Hathaway Student Scholarship and Excellence in Higher Education Endowment accounts until these accounts' balances reach certain levels. Currently, these accounts' balances are above the statutory threshold (\$400,000,000 for Hathaway Student Scholarship Endowment and \$105,000,000 for the Excellence in Higher Education Endowment) and payments are not necessary.

\*\*\* From amounts directed to the Budget Reserve Account, up to \$18,000,000 annually may be used to service revenue bond payments pursuant to 9-4-1003(d).

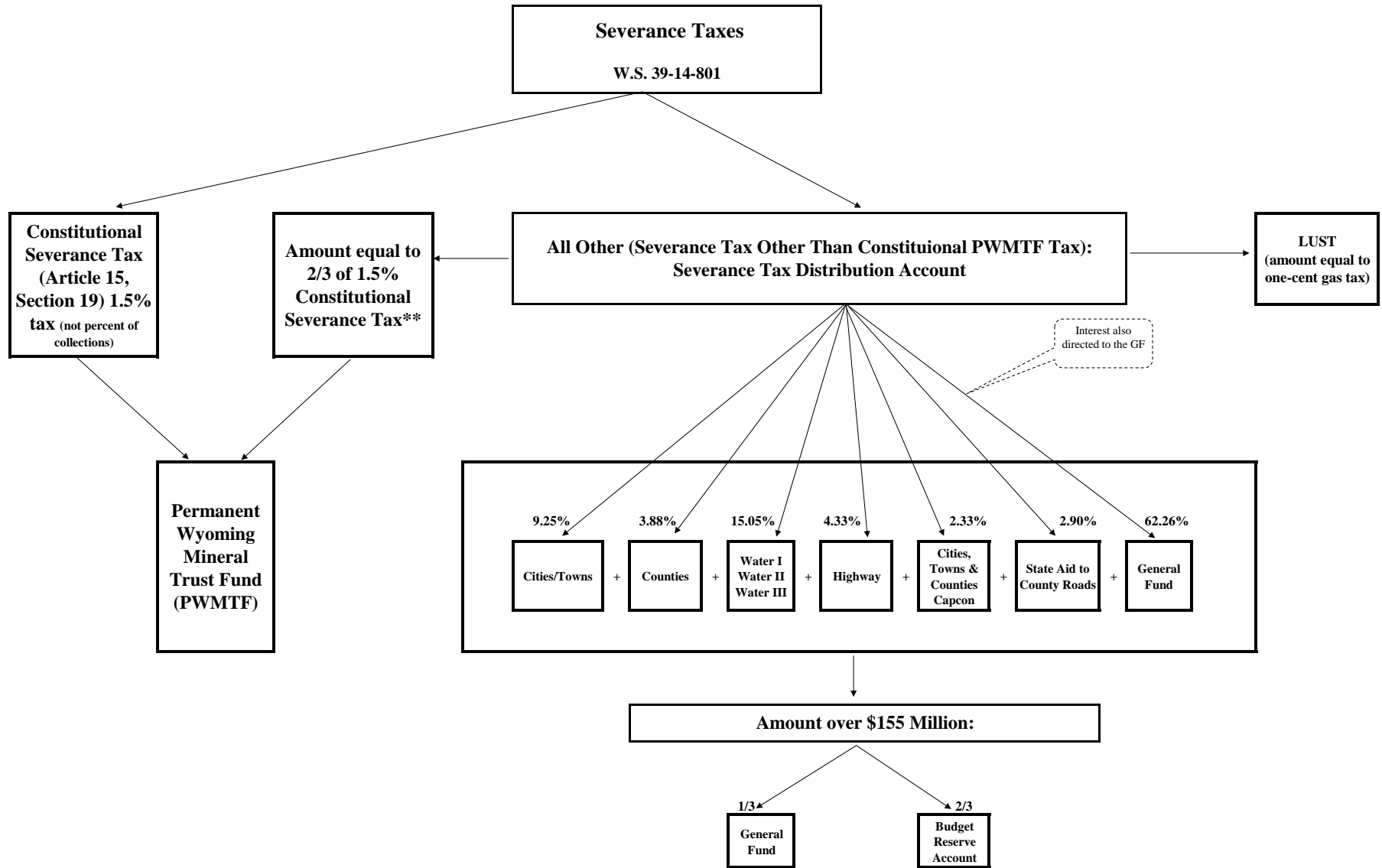
**Distribution of Coal Lease Bonuses\***



**Note:**

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2011.

**Distribution of Severance Taxes\***

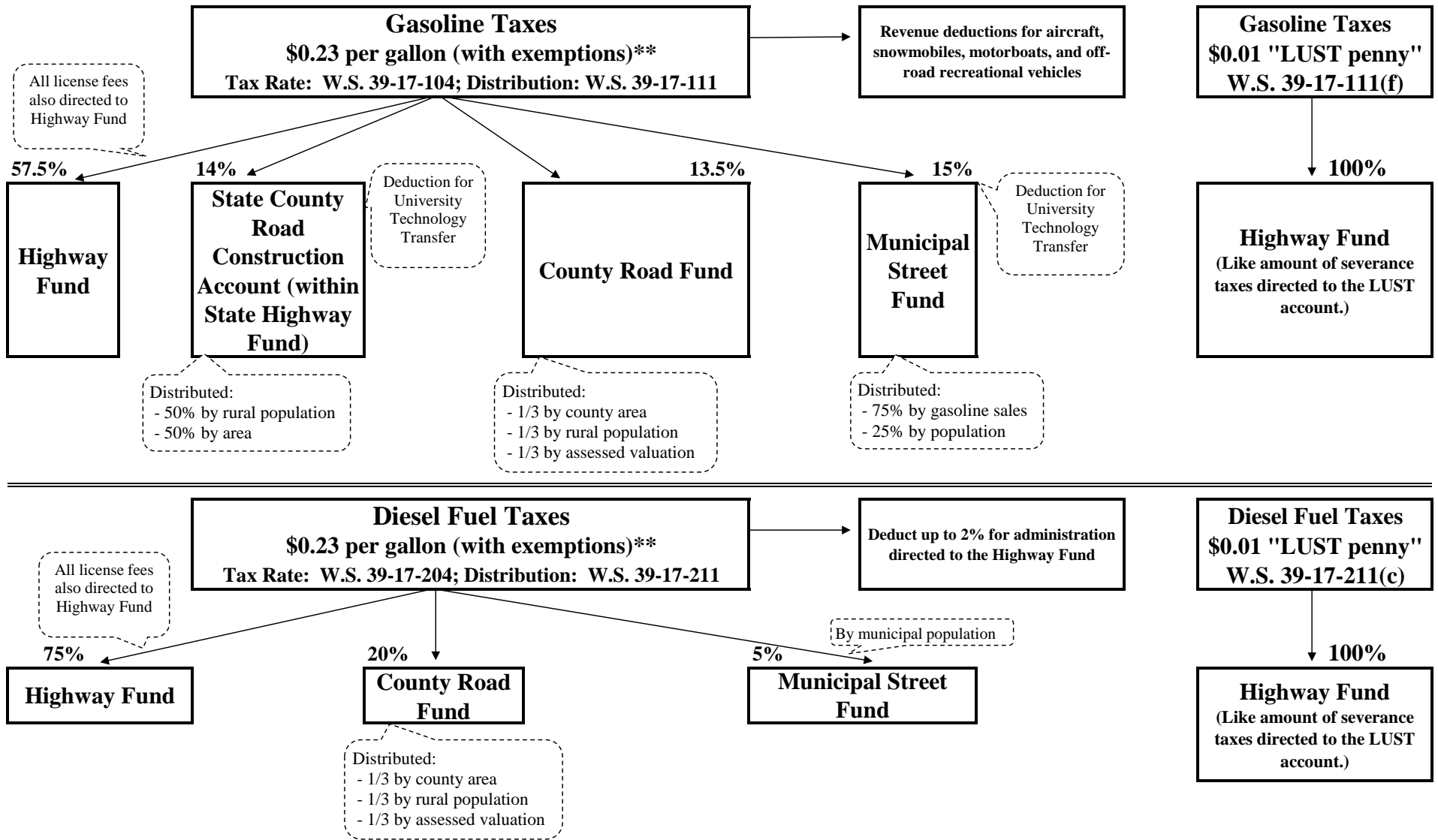


**Notes:**

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2009.

\*\* The "2/3 equivalent" of the Constitutional Severance Tax diversion references severance tax amounts received from surface and underground coal (39-14-104(a)(i) and (b)(i)) and from oil and gas (35-14-204(a)(i)).

## Distribution of Revenue by Source: Fuel Taxes\*

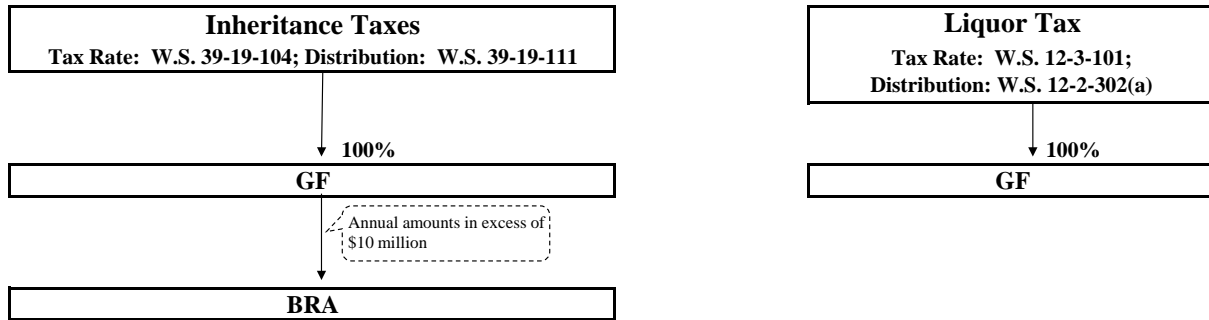
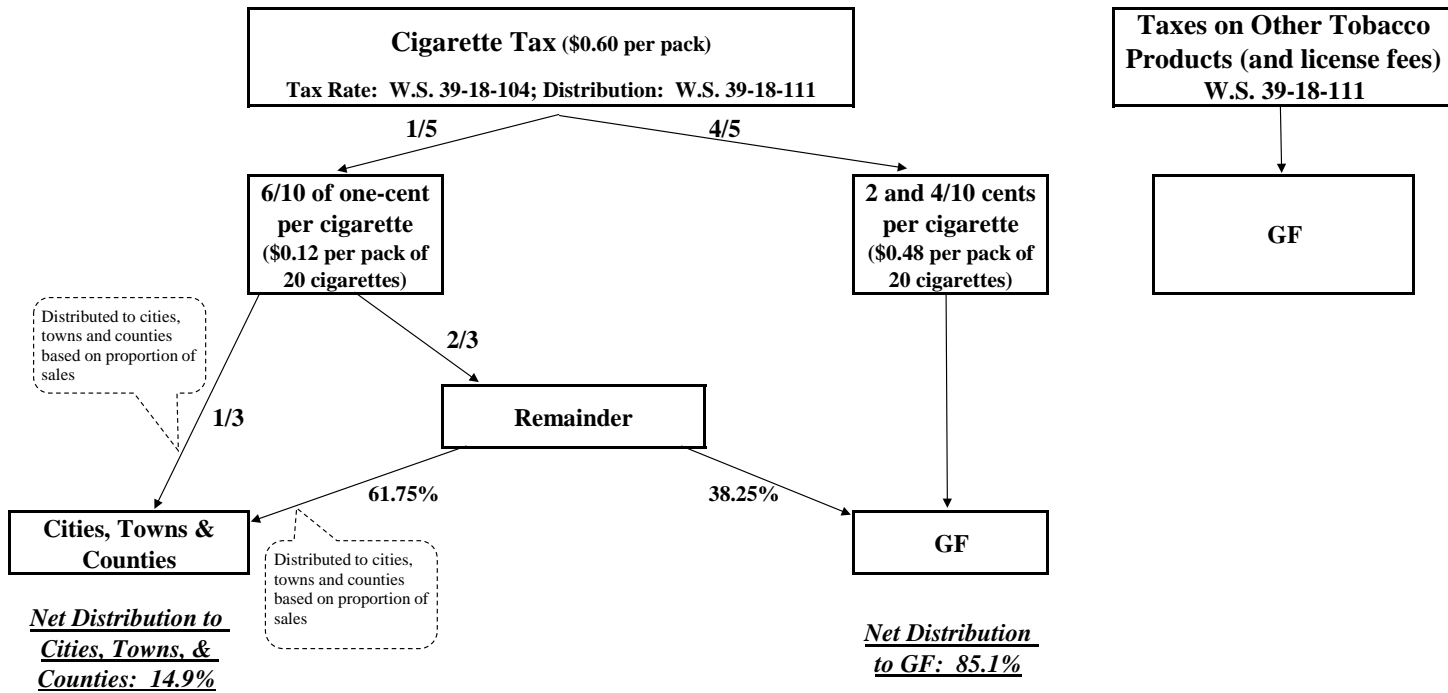


**Notes:**

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2013.

\*\* The Legislature directed the Wyoming Department of Transportation to separately account for the ten cent fuel tax increase (from \$0.13 to \$0.23) effective July 1, 2013 through June 30, 2014 and the funds attributable to the ten cent increase shall only be used to maintain the state highway system in its existing state at the time the tax increase was passed.

**Distribution of Revenue by Source: Tobacco\*, Inheritance Taxes\*\*, Liquor\*\*\***



**Notes:**

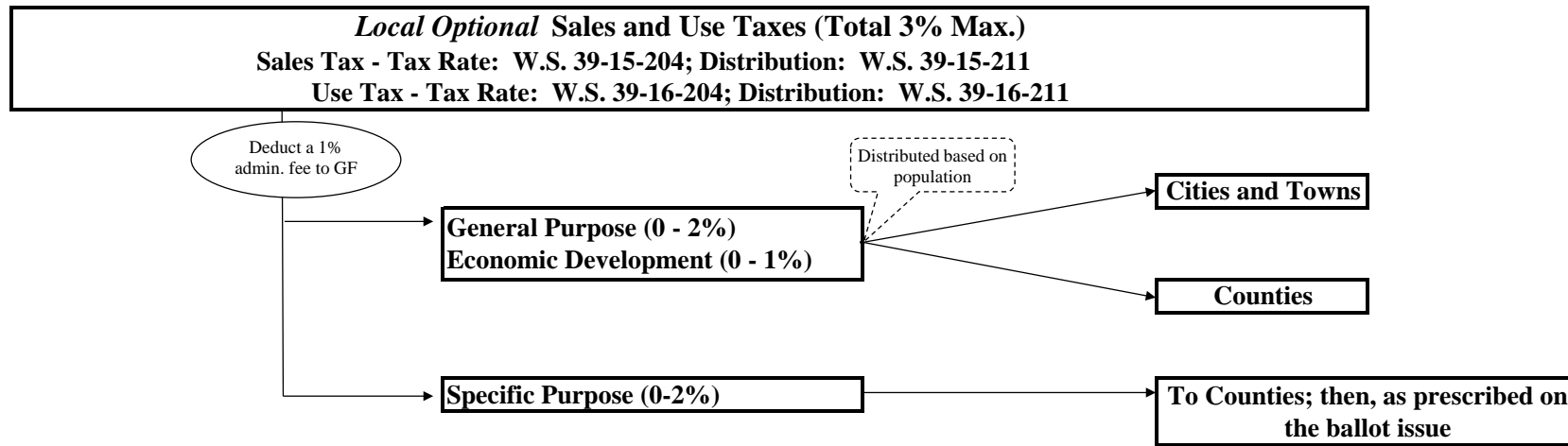
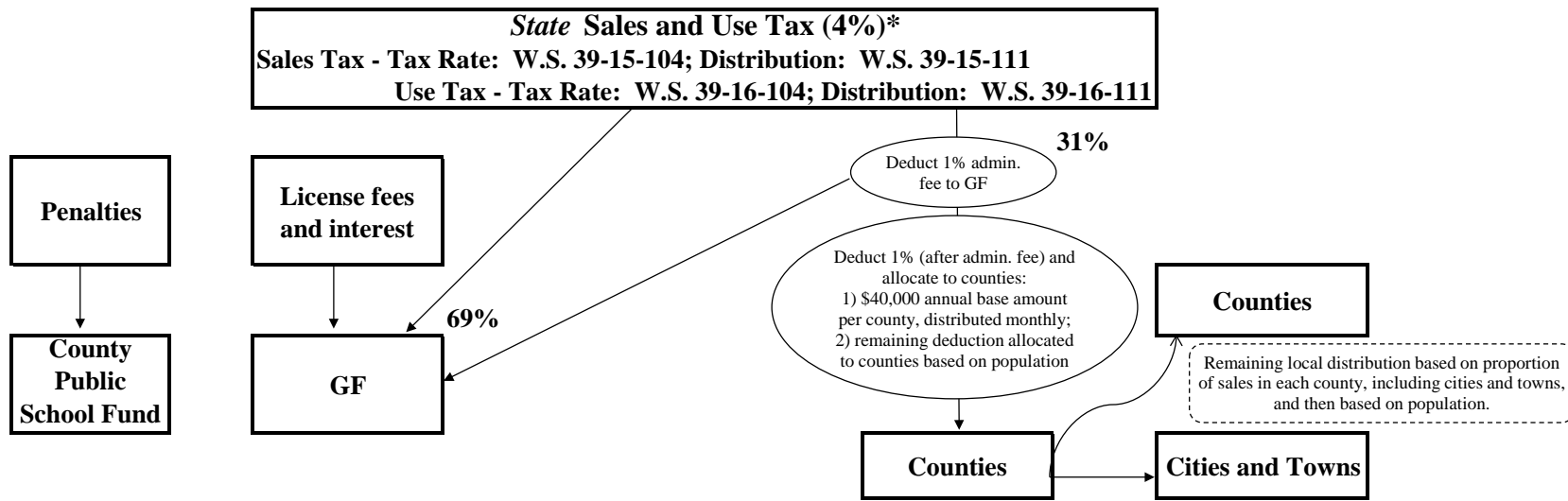
\* Current as of the effective date of the most recent changes to the noted statute(s): Tax rate, July 1, 2009; Distribution, July 1, 2005.

\*\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2001.

\*\*\* Current as of the effective date of the most recent changes to the noted statute(s): Tax rate, July 1, 2011; Distribution, July 1, 2005.



**Distribution of Revenue by Source: Sales and Use Taxes**

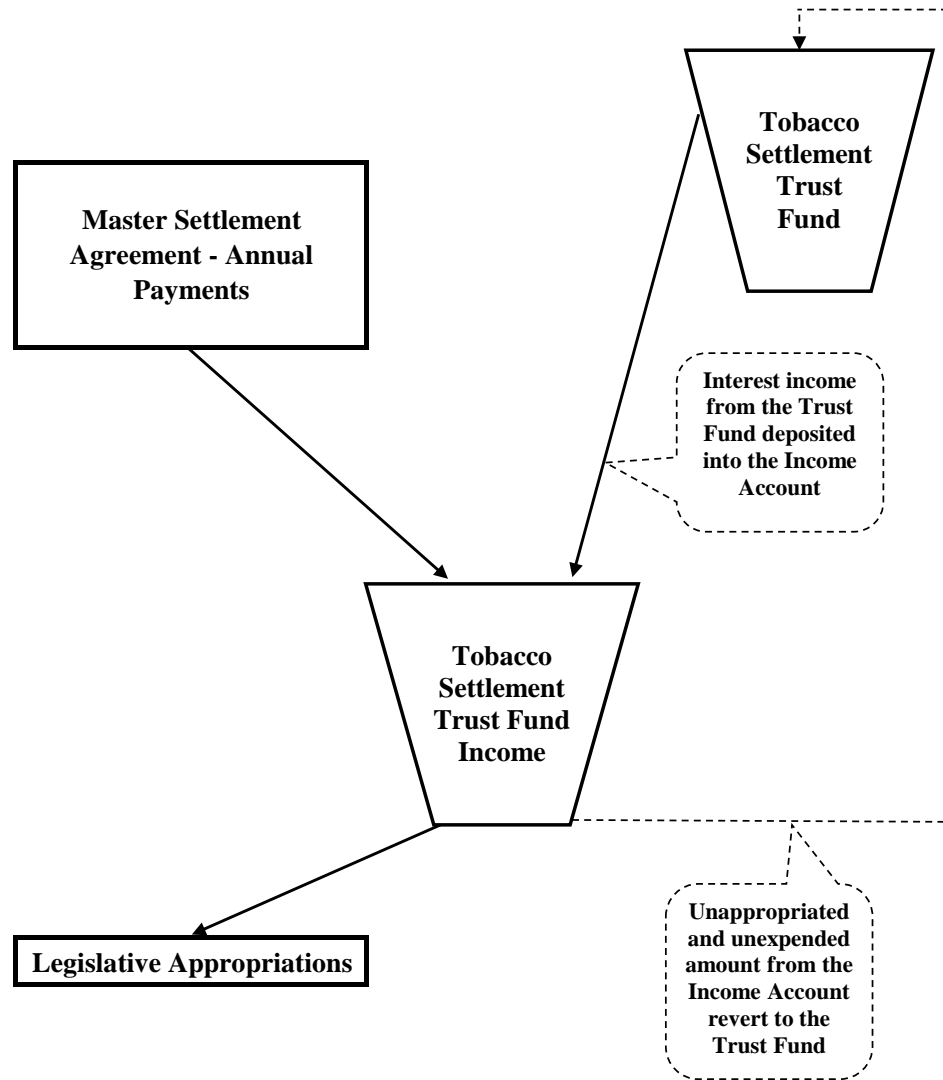


**Notes:**

\* In FY03 and FY04, distribution percentages for the 4% State sales and use taxes were 70.5% to GF and 29.5% to local governments. Before FY03, distribution percentages were 72.0% to GF and 28.0% to local governments. Currently the distribution percentages are 69% to the GF and 31% to local governments.

- 1) Distribution of lodging taxes (from 0-4%), and resort districts (0-3%) are excluded.
- 2) Distribution related to impact assistance payments and other special considerations are also excluded.

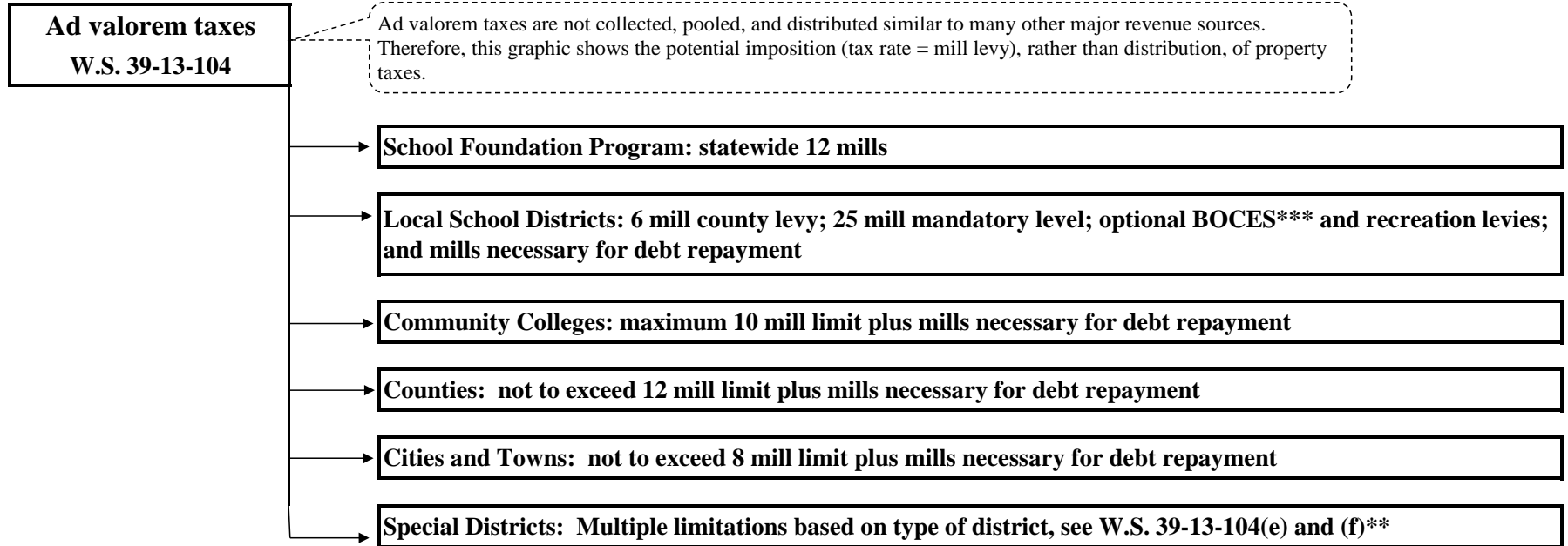
## Flow Chart: Tobacco Settlement Account (W.S. 9-4-1203)



**Note:**

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2005.

## Imposition of Revenue by Source: Ad Valorem Taxes\*



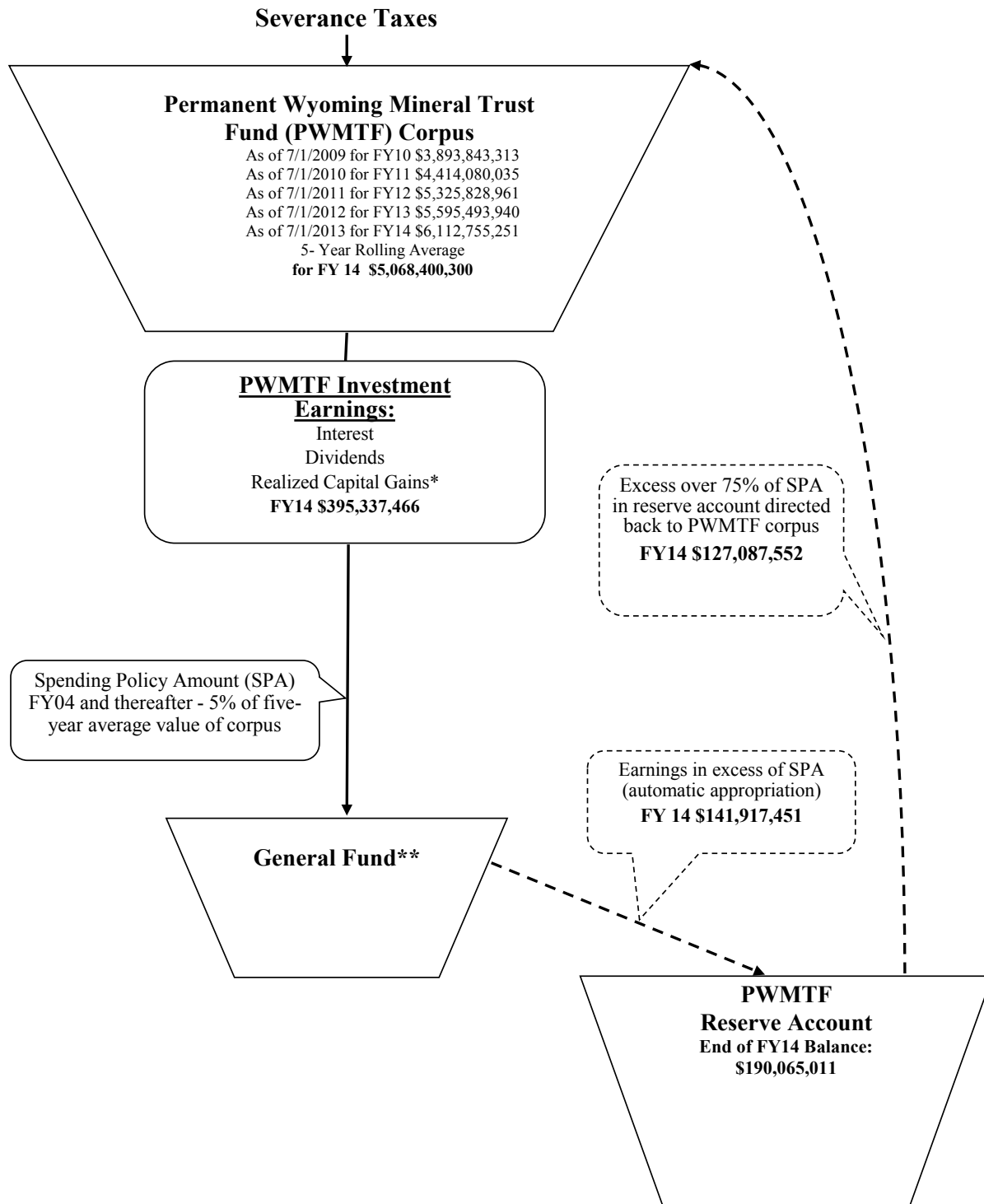
### Notes:

\* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2009.

\*\* Special districts include hospital (6 mill max.), cemetery (3 mill max.), fire protection (3 mill max.), sanitary and improvement (1 mill max.), museum (1 mill max.), solid waste removal (3 mill max.), weed and pest (1 mill max.), water and sewer (8 mill max.), water conservancy (1 mill max.), rural health care (4 mill max.), senior citizen services (2 mill max.), flood control (12 mill max.), and rural county (1 mill max.) districts.

\*\*\* Board of Cooperative Education Services

**Flow Chart: Spending Policy Reserve Account (PWMTF),  
FY 2014 - W.S. 9-4-719(b) - (d)**

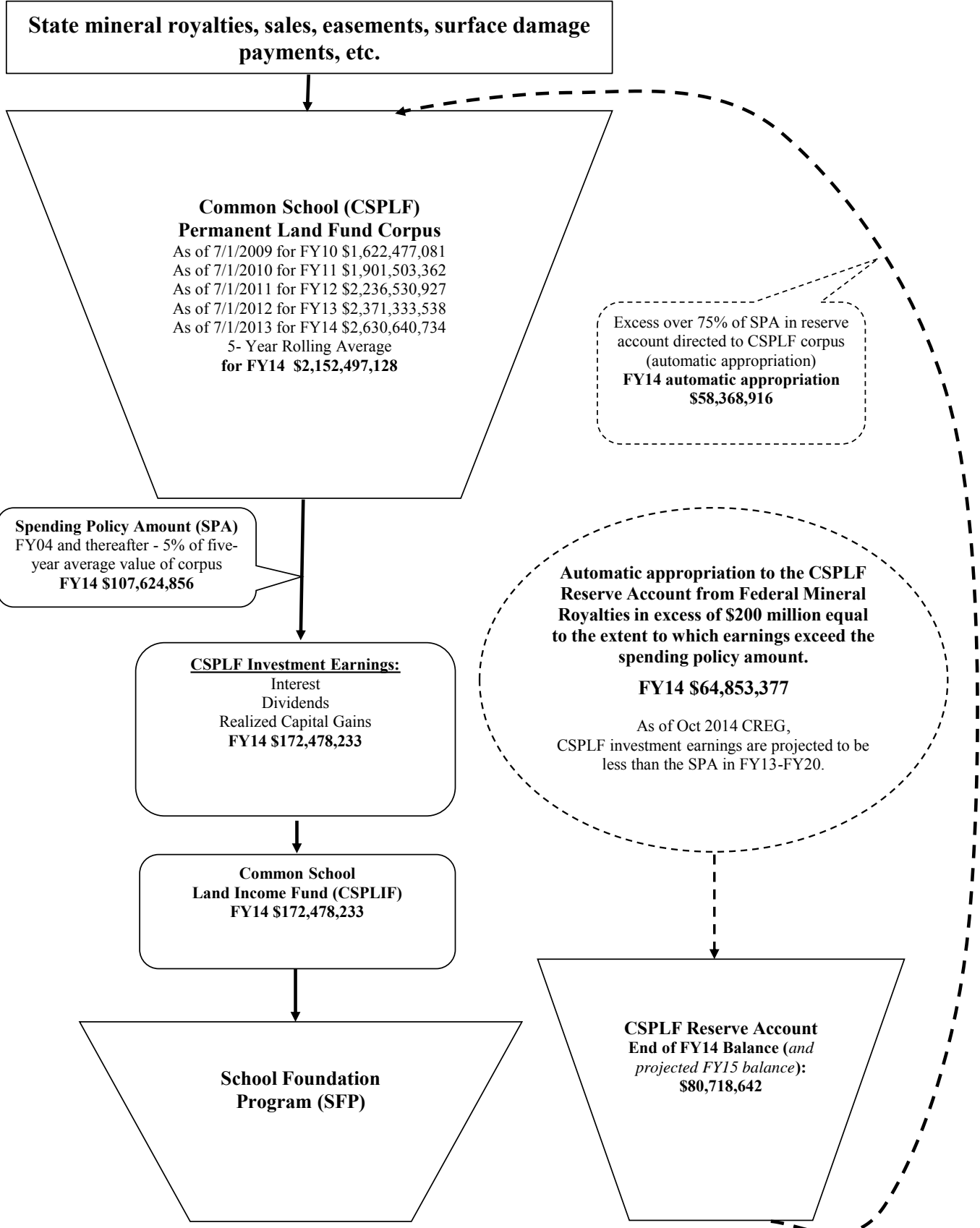


**Notes:**

\* The State Treasurer implemented an accounting change effective for FY 2009 forward which directs interest and dividend income to be distributed on a monthly basis. Capital gains and losses will be held until the end of the fiscal year and gains in excess of losses will be distributed. If losses exceed gains, the net capital loss will be carried forward until it is offset by future gains.

\*\* 2014 Session Laws, Ch. 26, Section 300(n)(i) appropriates up to the first \$45 million above the CREG estimate (\$135.5 million) of FY 2014 investment earnings to the Strategic Investments and Projects Account (SIPA) for FY 2015. For FY 2016, Section 300(n)(ii) appropriates up to the first \$60 million above the January 2015 CREG estimate of FY2015 investment earnings to the SIPA.

**Flow Chart: Spending Policy Reserve Account (CSPLF),  
FY 2014, W.S. 9-4-719(f) - (h)**



## **FUND STRUCTURE AND DESCRIPTIONS SECTION**

Since 1994, the state aggregates and accounts for its many different state government accounts and funds. According to Generally Accepted Accounting Principles (GAAP) the basic structure of the fund system consists of three main fund "types" with each fund type consisting of several different "funds" and within each "fund" there can be many "sub-funds."

### I. Governmental Fund Type

- A. General fund
- B. Special revenue fund  
(Budget reserve acct., water development accts., school foundation acct., highway fund accts., and various other funds that were old earmarked fund accts.)
- C. Capital projects fund
- D. Debt service fund

### II. Proprietary Fund Type

- A. Enterprise fund  
(Liquor commission acct., workers' comp. acct., etc.)
- B. Internal service fund  
(Motor vehicle depreciation acct., enterprise technology services acct., employees group insurance acct., etc.)

### III. Fiduciary Type Funds

- A. Expendable trust funds  
(Miners hospital permanent land fund acct., omnibus permanent land fund acct., etc.)
- B. Non-expendable trust fund  
(Permanent mineral trust fund, common school permanent land fund acct., etc.)
- C. Pension trust fund  
(Retirement fund, etc.)
- D. Agency fund  
(Various old trust and agency fund accts.)

## **MONITORED FUNDS**

Of major concern to the JAC and monitored by budget/fiscal staff are the General Fund and the Budget Reserve Account. The General Fund is the fund from which most state agencies are funded, and the Budget Reserve Account is the account recently used to balance the state budget.

Budget/fiscal staff also monitor the revenues, appropriations and current unobligated balances of other funds since in recent years these have been considered to help cover traditional revenue shortfalls. These funds are reserve accounts established over the past several biennia: the school foundation program, water development, and highway funds

within the special revenue fund, and the permanent land funds. Much of this information is provided in the fiscal profile or "goldenrod."

## **PERMANENT FUNDS**

The State of Wyoming has three principal permanent funds: Permanent Wyoming Mineral Trust Fund (PWMTF), Permanent Land Fund (PLF), and the Permanent Land Income Fund (PLIF). The Permanent Land Income Fund is simply a "holding fund" for income from state lands and investments that will eventually be spent. The PWMTF and the PLF are those referred to when the term "permanent funds" is used.

### **Permanent Wyoming Mineral Trust Fund**

The PWMTF was established by Article 15, Section 19 of the Wyoming Constitution and shall remain inviolate. In other words, the corpus of the fund cannot be spent unless the Constitution is amended. The interest earnings from the investment of the PWMTF are constitutionally designated to the general fund.

The PWMTF receives revenues from a constitutionally protected 1.5% severance tax on oil, gas, and coal. That is, the legislature may not divert the flow of these taxes to another account without a Constitutional amendment. In 2005 the legislature passed SF25 (05 Laws, Chapter 80) which diverts an amount equal to 2/3 of the distribution required by the Wyoming Constitution from the severance tax distribution account to the PWMTF before any other distributions are made.

The State Treasurer is responsible for investing funds from the PWMTF and currently has them invested in government securities, corporate bonds, equities, and a variety of statutorily authorized state loan programs.

### **Permanent Land Fund and Permanent Land Income Fund**

The Act of Admission awarded the State of Wyoming certain lands designated for specific purposes. The Permanent Land Fund was established to hold the proceeds from these lands, the expenditure of which is also protected by the Act of Admission. Proceeds, or revenues that flow into the PLF, may come from the sale of the lands, the production or sale of minerals, or any depletable resource from the land. These revenues build the corpus of the PLF that is invested by the State Treasurer. The income from the investment of these funds, and the income received from the surface leasing of the lands, is deposited in the Permanent Land Income Fund and is available for expenditure.

W.S. 9-4-310(a) established twelve separate funds within the PLF to account for the revenue received from the specifically designated lands. These accounts are:

MH	Miner's Hospital
PB	Public Buildings at Capitol
FH	Fish Hatchery

CS	Common School
DDB	Deaf, Dumb, and Blind
CA	Carey Act
OMN	Omnibus
SH	Wyoming State Hospital
STS	Poor Farm (Wyoming State Training School)
PEN	Penitentiary
UW	University
AgColl	Agriculture college

Monies in the Agriculture College, the University, and the Common School funds, cannot be appropriated by the legislature without a constitutional or federal law amendment or both. Historically, the legislature has not appropriated monies from the other funds very frequently. However, the legislature may appropriate from the other funds, but only for the specific purpose for which the account is intended as designated by the Act of Admission.

As was stated above, the investment income and income received from surface leases are deposited into the PLIF, which has five funds to handle the income. They are:

MH	Miner's Hospital
CS	Common School
OMN	Omnibus
UW	University
AgColl	Agriculture College

Monies in the Miner's Hospital Income fund can only be spent by legislative appropriation for the Miner's Hospital, monies in the Common School Land Income fund are distributed to the School Foundation Program for the operational support of the forty-eight school districts; funds in the Omnibus fund can be spent for the state's institutions by legislative appropriation or unanimous decision of the State Loan and Investment Board, and monies in the University and Agriculture college income funds can be spent by the University Board of Trustees. GAAP accounting has changed the structure of the funds, but not the flows of revenue and income or the restrictions for use established by the Act of Admission. Both permanent land and permanent land income funds are now classified as fiduciary type funds as either expendable or non-expendable sub-funds.

### **FISCAL PROFILE**

The Fiscal Profile ("Goldenrod Report") is published periodically by the LSO budget/fiscal section. The report presents a fiscal summary for selected expendable funds including the General Fund, Budget Reserve Account, and School Foundation Program fund. These three funds are summed and considered "traditional" funding sources and amounts available in these funds are used to fund the state budget. In addition, state revenues to and disbursements from the Legislative Stabilization Reserve Account (LSRA), School Capital Construction Account (SCCA), PWMTF Spending Policy



Reserve Account, CSPLF Spending Policy Reserve Account and each Water Development Account are detailed. The biennium profile for each of these accounts includes beginning cash balances, anticipated revenues and transfers, anticipated expenditures and appropriations, and a projected ending balance.

The profile is updated several times throughout the year as expected revenues and expenditures change. During session the profile is updated to reflect the expected revenue and expenditure changes due to legislative action.

## Summary of Major Trust Funds

<u>Fund #</u>	<u>Fund/Trust Name</u>	<u>Reference</u>
M01	Permanent WY Mineral Trust Fund	1974 Session Laws, HJ 2A; Wyoming Constitution, Article 15, Section 19
003	Capitol Building Rehab. and Restoration Account	W.S. 9-5-109(j)
001	WPTV Endowment Account (available for match)	2008 Session Laws, Ch 48, Section 2, 057
005	WPTV Matching Fund (half donations, half match)	2008 Session Laws, Ch 48, Section 2, 057
007	Volunteer EMT Pension Fund	W.S. 35-29-102
035	Federal Natural Resource Policy Account	W.S. 9-4-218
061	WY Tobacco Settlement Trust	W.S. 9-4-1203(a)
075	WY Tobacco Settlement Interest - Income	W.S. 9-4-1203(b)
402	Military Assistance Trust Fund - Corpus	W.S. 19-7-401(a)
407	Military Assistance Trust Fund - Income	W.S. 19-7-401(b)
603	Higher Education Endowment	Article 15, Section 20, W.S. 9-4-204(u)(vi), 21-16-1201(a)
408	Higher Education - Income/Expenditure	W.S. 21-16-1201(c)
423	Higher Education Endowment Reserve	W.S. 9-4-719(k)
602	Hathaway Scholarship Endowment	Article 15, Section 20, W.S. 9-4-204(u)(vii), 21-16-1201(b)
430	Hathaway Scholarship Expenditure Account	W.S. 21-16-1302(a)
414	Hathaway Reserve	W.S. 21-16-1302(b)
409	State Hospital	1998 Session Laws, Ch 30, Section 2, 048, Footnote 2
419	Retirement Center	1997 Session Laws, Ch 2, Section 2, 048, Footnote 10
425	University of WY Endowment Challenge Fund	W.S. 21-16-903
529	Wildlife and Natural Resource Trust Fund	W.S. 9-15-103(a)
517	Wildlife and Natural Resource Trust - Income	W.S. 9-15-103(b)
467	Wildlife and Natural Resource Income Account II	Administrative
001	Wildlife Trust Challenge Account	2006 Session Laws, Ch 35, Section 320
539	State Lands Preservation & Enhancements	2005 Session Laws, Ch 85
605	WY Cultural Trust	W.S. 9-2-2304(a)
017	WY Cultural Trust - Income	W.S. 9-2-2304 and 2307
074	Transportation Trust Fund	W.S. 9-4-607(a)
068	Transportation Enterprise Fund	W.S. 9-4-607(b), 11-34-131
504	Workers' Compensation Trust	Article 10, Sec 4(c); W.S. 27-14-701(a)
L01	Miners' Hospital Permanent Land Fund	W.S. 9-4-310(a)(ix)
N01	Miners' Hospital Permanent Land Fund - Income	W.S. 9-4-310(c)(v)
L02	Public Buildings Permanent Land Fund	Act of Admission, Section 6, W.S. 9-4-310(a)(ii)
L03	Fish Hatchery Permanent Land Fund	W.S. 9-4-310(a)(viii)
L04	Common School Permanent Land Fund	Act of Admission, Section 7; W.S. 9-4-310(a)(vii)
N02	Common School Permanent Land Fund - Income	W.S. 9-4-310(c)(ii)
434	Common School Permanent Land Fund - Reserve	W.S. 9-4-719(f)
L05	Deaf, Dumb & Blind Asylum Permanent Land Fund	W.S. 9-4-310(a)(i)
L06	Carey Act Permanent Land Fund	W.S. 9-4-310(a)(xii); 9-4-311(a)
L07	Omnibus Permanent Land Fund	W.S. 9-4-310(a)(x)
N05	Omnibus Permanent Land Fund - Income	W.S. 9-4-310(c)(iv)
L08	State Hospital Permanent Land Fund	W.S. 9-4-310(a)(iii)
L09	Poor Farm/Wyoming Life Resource Center PLF	W.S. 9-4-310(a)(v)
L10	Penitentiary Permanent Land Fund	W.S. 9-4-310(a)(iv)
L11	Agriculture College Permanent Land Fund	W.S. 9-4-310(a)(vi)
N03	Agriculture College Permanent Land Fund - Income	W.S. 9-4-310(c)(i)
L12	University Permanent Land Fund	Act of Admission, Section 8; W.S. 9-4-310(a)(xi)
N04	University Permanent Land Fund - Income	W.S. 9-4-310(c)(iii)
L14	Common School Permanent Land Fund II	2001 Session Laws, Ch 8

Equity Investment Eligible Trust Funds  
 Non-Equity Investment Eligible Trust Funds

**Summary of Major State Accounts and Trust Funds <sup>1</sup>**

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
M01	X	Permanent Wyoming Mineral Trust Fund	\$6,564,817,762	12/12/1974	1974 Session Laws, HJ 2A; Wyoming Constitution, Article 15, Section 19 (Passed by the people November 5, 1974.)	All income from fund investments shall be deposited by the State Treasurer in the State's General Fund on an annual basis.
003		Capitol Building Rehabilitation and Restoration Account <sup>3</sup>	(\$147,272,200)	7/1/2008	W.S. 9-5-109(j) and as originally established by 2006 Laws, Chapter 35, Section 300 as amended by 2007 Session Laws, Ch 136, Section 300(g)	[Funds] shall only be expended upon appropriation by the legislature to implement projects recommended by the task force (repealed 2013 Laws, Ch. 150, Sec. 4) and approved by the legislature; funds within the account shall not be transferred or expended for any other purpose; funds within the account shall not lapse or revert until directed by the legislature; earnings on monies within the account shall be deposited to the account.
				7/1/2008	2008 Session Laws (transferred funds from 2007 Session Laws, Ch 136; changed name of account, Ch 123); W.S. 9-5-109(j)	
				7/1/2007	2007 Session Laws, Ch 136, Section 300(g) - Capitol building restoration account created	
				7/1/2007	2007 Session Laws, Ch 136, Section 300(g) - Capitol complex construction account created	
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 006, Footnote #2	
				7/1/2010	2010 Session Laws, Ch 39, Section 3, 006, Footnote #1	
				3/2/2011	2011 Session Laws, Ch 88, Section 3, 006, Footnote #1	
				7/1/2012	2012 Session Laws, Ch 26, Section 3, 006, Footnote #1	
				7/1/2012	2012 Session Laws, Ch 26, Section 3, 006, Footnote #2	
				2/21/2013	2013 Session Laws, Ch 73, Section 339	
				7/1/2014	2014 Session Laws, Ch 26, Section 300 (e)	
3/6/2014	2014 Session Laws, Ch 40					
001		Wyoming Public Television Endowment Account (available for match)	\$58,054	7/1/2008	2008 Session Laws, Ch 48, Section 2, 057	Endowment account funds may be distributed to Wyoming Public Television matching funds account to match each gift of \$10,000 or more; matching funds account income, not corpus, may be transferred to the Central Wyoming Community College District for the operations and programming of Wyoming Public Television pursuant to W.S. 21-18-105(b); endowment account investment income shall transfer to the General Fund; unexpended, unobligated endowment funds shall revert to the General Fund after June 30, 2016.
		Wyoming Public Television Endowment Account (available for match)		3/2/2011	2011 Session Laws, Ch 88, Section 2, 057	
005		Wyoming Public Television Matching Account (half donations, half state matching funds)	\$2,902,547	7/1/2008	2008 Session Laws, Ch 48, Section 2, 057	Holding account for both state matching dollars and donated dollars.
035		Federal Natural Resource Policy Account	\$992,986	7/1/1999	1999 Session Laws, Ch 171; W.S. 9-4-218	May be expended by the governor to take actions in response to federal land, water, air, mineral and other natural resource policies which may affect the tax base of the state, wildlife management, state species, recreation, private property rights, water rights or leasehold rights; may be expended for preparing and participating in environmental impact statements and environmental assessments; may be expended for coordinating and participating in rangeland health assessments; earnings stay in account; continuously appropriated; available balance represents amount not currently set up in WOLFS.
				7/1/2000	2000 Session Laws, Ch 76, Section 2, 001	
				7/1/2002	2002 Session Laws, Ch 83, Section 2, 001	
				7/1/2004	2004 Session Laws, Ch 95, Section 2, 001	
				7/1/2006	2006 Session Laws, Ch 35, Section 2, 001	
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 001	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 001	
				7/1/2010	2010 Session Laws, Ch 39, Section 304 (b)	
				7/1/2012	2012 Session Laws, Ch 26, Section 2, 001	
				7/1/2012	2012 Session Laws, Ch 26, Section 304 (b)	
				2/21/2013	2013 Session Laws, Ch 73, Section 1, 001	
7/1/2014	2014 Session Laws, Ch 26, Section 2, 001					

	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

### Summary of Major State Accounts and Trust Funds <sup>1</sup>

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
061	X	Wyoming Tobacco Settlement Trust Fund	\$84,508,897	3/1/1999	1999 Session Laws, Ch 142; W.S.9-4-1203(a)	Intended to be inviolate and constitute a permanent or perpetual trust fund; earnings from investment shall be credited by the state treasurer into a separate income account.
075		Wyoming Tobacco Settlement Trust Income Account	(\$31,246,505)	3/1/1999	1999 Session Laws, Ch 142; W.S.9-4-1203(b)	For purposes related to the improvement of the health of Wyoming's citizens including...efforts in prevention and cessation of tobacco use...efforts to establish and implement programs to prevent, intervene in, and otherwise limit alcohol and substance abuse; used for appropriations each year, primarily in biennial and supplemental budget bills; unexpended or unobligated investment income funds shall be transferred to the parent trust fund on July 1 of each year.
				7/1/2014	<i>Recent Appropriation: 2014 Session Laws, Ch 26</i>	
402	X	Wyoming Military Assistance Trust Fund	\$5,000,000	7/1/2004	2004 Session Laws, Ch 97; W.S. 19-7-401(a)	Monies deposited into the trust fund are inviolate and constitute a permanent or perpetual trust fund; the investment income shall be annually credited into a separate account and distributed in accordance with W.S. 19-7-402.
407		Military Assistance Trust Income Account	\$1,610,270	7/1/2004	2004 Session Laws, Ch 97; W.S. 19-7-401(b)	Funds should only be used as a last resort to alleviate financial hardships faced by: 1) Wyoming national guard or a reserve unit that is based in Wyoming who has been called to active duty or active state service; 2) Wyoming resident who is a member of a military reserve unit that is not based in Wyoming, if the member is called to active duty; 3) Wyoming resident performing service in the uniformed services; and 4) Members or dependents of the immediate family of those personnel identified in 1 through 3; funds shall not be used to supplant any other private or public funds; continuously appropriated.
				7/1/2004	2004 Session Laws, Ch 97	
				7/1/2006	2006 Session Laws, Ch 35	
				3/5/2009	2009 Session Laws, Ch159	
603	X	Excellence in Higher Education Endowment Fund	\$114,118,688	3/3/2005	2005 Session Laws, Ch 190; W.S. 9-4-204(u)(vi), 9-4-601(d), 21-16-1201(a)	Monies shall not be expended and may be invested in the same manner as other permanent funds of the state; earnings from investment are subject to the spending policy; earnings in excess of spending policies shall be retained.
				3/15/2006	2006 Session Laws, Ch 45(c)	
408		Excellence in Higher Education Income Account	\$438,015	3/3/2005	2005 Session Laws, Ch 190; W.S. 21-16-1201(c)	Earnings within the spending policy amount shall be distributed on a quarterly basis as follows: 1) 2/3 to the University of Wyoming; and 2) remaining 1/3 equally to each Wyoming community college.
423		Excellence in Higher Education Endowment Reserve Account	\$3,071,616	2/28/2007	2007 Session Laws, Ch 148; W.S. 9-4-719(k)(o)	Interest and other earnings on funds within the account shall be credited to the account; revenues in this account in excess of seventy-five percent (75%) of the spending policy amount shall be credited to the excellence in higher education endowment fund.
602	X	Hathaway Student Scholarship Endowment Fund	\$541,963,997	3/3/2005	2005 Session Laws, Ch 190; W.S. 9-4-204(u)(vii), 9-4-601(d), 21-16-1201(b)	Earnings from investment of monies within the fund shall be distributed to the Hathaway scholarship expenditure account.
430		Hathaway Scholarship Expenditure Account	\$1,080,499	3/10/2006	2006 Session Laws, Ch 36; W.S. 21-16-1302(a)	80% of monies in the account shall be available for "opportunity, performance and honor" scholarships; 20% of monies in the account shall be available for need-based scholarships; unexpended and unencumbered monies at the end of each fiscal year shall be deposited to the Hathaway student scholarship reserve account.
				7/1/2006	2006 Session Laws, Ch 45(b)	
414		Hathaway Student Scholarship Reserve Account	\$13,823,950	3/10/2006	2006 Session Laws, Ch 36; W.S. 21-16-1302(b)	Interest and other earnings within the reserve account shall be credited to the reserve account; to the extent funds within the Hathaway scholarship expenditure account are insufficient in any fiscal year to fully fund scholarships awarded, monies within the reserve account shall be deposited into the expenditure account for eligible institutions' scholarships; to the extent available, and as soon as possible after the end of each fiscal year, monies in excess of \$12,000,000 shall transfer to the Hathaway student scholarship endowment fund.
409		Wyoming State Hospital Special Revenue Fund	\$4,487,294	7/1/1998	1998 Session Laws, Ch 30, Section 2, 048, Footnote 2	Wyoming Department of Health is authorized to deposit monies and income received and collected by the Wyoming state hospital into a special revenue fund; the department may spend up to \$2,000,000.00 of this revenue to correct life safety code problems and address other conditions as identified; if any single project exceeds \$200,000.00 in cost, it must be approved by the state building commission; first \$500,000 and amount over \$3,000,000 collected repays permanent fund for 1999 facility (has been continuously appropriated in each budget bill thereafter; <i>last appropriation:2014 Session Laws, Chapter 26, Section 2, 048</i> ).

	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

**Summary of Major State Accounts and Trust Funds <sup>1</sup>**

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
419		Wyoming Retirement Center Special Revenue Fund	(\$2,944,521)	2/11/1997	1997 Session Laws, Ch 2, Section 2, 048, Footnote 10	Wyoming Department of Health is authorized to deposit monies and income received and collected by the Wyoming retirement Center into a special revenue fund; the department may spend up to \$1,700,000 of this revenue for the operation and care of patients at the center (has been continuously appropriated in each budget bill thereafter; <i>last appropriation: 2014 Session Laws, Chapter 26, Section 2, 048</i> ).
529	X	Wyoming Wildlife and Natural Resource Trust Account	align="right">\$104,030,710	7/1/2005	2005 Session Laws, Ch 225; W.S. 9-15-103(a); Income account created W.S. 9-15-103(b)	Funds deposited within the trust account are intended to be inviolate and constitute a perpetual trust account; shall credit annually to a Wyoming wildlife and natural resource trust income account the interest earned from the trust account.
				7/1/2006	2006 Session Laws, Ch 35, Section 2, 039	
				2/27/2007	2007 Session Laws, Ch 136, Section 2, 039	
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 039	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 039	
				3/2/2011	2011 Session Laws, Ch 88, Section 2, 039	
				7/1/2012	2012 Session Laws, Ch 26, Section 2, 039	
				3/13/2013	2013 Session Laws, Ch 148	
517		Wildlife and Natural Resource Trust - Income	align="right">\$34,973,064	7/1/2005	2005 Session Laws, Ch 225; W.S. 9-15-103(b)	May expend funds from the income account for staffing and other administrative expenses; funds may also be expended for the following: 1) improvement and maintenance of existing terrestrial habitat to maintain optimum wildlife populations; 2) Preservation of open spaces by purchase or acquisition of development rights; 3) Improvement and maintenance of existing aquatic habitat to maintain optimum fish populations; 4) acquisition of terrestrial or aquatic habitat when existing habitat is determined critical and acquisition presents the necessary factor in attaining or preserving desired wildlife or fish population levels; 5) conservation, maintenance, protection and development of Wyoming's natural resources and heritage; 6) participation in water enhancement projects to benefit aquatic habitat for fish populations and allow for other watershed enhancements that benefit wildlife; 7) to address and mitigate impacts detrimental to wildlife habitat; 8) to mitigate conflicts and reduce potential for disease transmission between wildlife and domestic livestock; continuously appropriated.
				7/1/2006	2006 Session Laws, Ch 35, Section 2, 039	
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 039	
				3/5/2009	2009 Session Laws, Ch 159, Section 2, 039	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 039	
				7/1/2012	2012 Session Laws, Ch 26, Section 2, 039	
				2/21/2013	2013 Session Laws, Ch 73, Section 2, 039	
				3/13/2013	2013 Session Laws, Ch 148	
7/1/2014	2014 Session Laws, Ch 26, Section 2, 039					
467		Wildlife and Natural Resource Income Account II	5,143,553		Memorandum of Understanding between the state, BLM, BP and Encana; holding account for purpose of mitigation of drilling effects in the Jonah Field.	Paid into annually by BP and Encana; funds managed by Jonah Interagency Office in Pinedale; group comprised of representatives from BLM, DEQ, Game and Fish, Dept. of Ag.; Wildlife Trust pays bills as authorized by Jonah Interagency group.
001		Wyoming Wildlife Trust Challenge Account	align="right">\$724,339	7/1/2006	2006 Session Laws, Ch 35, Section 320	Shall deposit the earnings from investments to the general fund; shall match gifts received by the Wyoming wildlife and natural resource trust account board...match shall be paid following any accumulated gift amounts totaling \$5,000 or more.
				7/1/2008	2008 Session Laws, Ch 48, Section 326	
				7/1/2010	2010 Session Laws, Ch 39, Section 327	
				7/1/2012	2012 Session Laws, Ch 95	
539		State Lands Preservation & Enhancements	align="right">\$25,203	2/24/2005	2005 Session Laws, Ch 85	Shall be used by the office of state lands and investments to fund projects which preserve and enhance the asset value of all surface and mineral lands held in trust by the state (continuously appropriated in each budget bill thereafter).
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 060	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 060	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 060	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 060, Footnote #1	
7/1/2012	2012 Session Laws, Ch 26, Section 2, 060					

	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

**Summary of Major State Accounts and Trust Funds <sup>1</sup>**

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
605	X	WY Cultural Trust	\$15,050,000	7/1/1998	1998 Session Laws, Ch 79; W.S. 9-2-2304(a)	Monies deposited into the Wyoming cultural resources trust fund are inviolate and constitute a permanent or perpetual trust fund; any interest earned from investment of the corpus of the trust fund shall be credited into a separate account.
				3/3/2005	2005 Session Laws, Ch 191, Section 2, 024	
				7/1/2006	2006 Session Laws, Ch 35, Section 2, 024	
				7/1/2008	2008 Session Laws, Ch 48, Section 2, 024	
				7/1/2010	2010 Session Laws, Ch 39, Section 2, 024	
				3/2/2011	2011 Session Laws, Ch 88, Section 2, 024	
				2/21/2013	2013 Session Laws, Ch 73, Section 2, 024	
				7/1/2014	2014 Session Laws, Ch 26, Section 2, 024	
017		WY Cultural Trust - Income	\$794,895	7/1/1998	1998 Session Laws, Ch 79; W.S. 9-2-2307	May award grants to promote, preserve and enhance the unique cultural heritage of Wyoming and its people; no grant shall be awarded until the corpus equals \$4,000,000 or July 1, 2000, whichever occurs earlier.
074		Transportation Trust Fund	\$22,498,777	3/10/1999	1999 Session Laws, Ch 201; W.S. 9-4-607	90% of the investment income earned on monies deposited into the transportation trust fund shall be deposited in the transportation enterprise fund while 10% of the investment income earned on monies deposited into the transportation trust fund shall be retained by the transportation trust fund.
068		Transportation Enterprise Fund	\$1,923,409	3/10/1999	1999 Session Laws, Ch 201; W.S. 9-4-607, 11-34-131	To be expended by the state loan and investment board to finance transportation projects of benefit to the general public; shall receive monies from mineral royalty payments and all repayments of principal and interest to the state in connection with loans made shall be deposited into the account; state loan and investment board may make grants or loans to public entities and shall distribute funds to eligible grantees only including eligible capital investments for public transportation/ improvement/ maintenance of airline service and facilities.
504		Workers' Compensation Trust	\$1,629,154,109		Article 10, Sec 4(c); W.S. 27-14-701(a)	All money received, earned or collected shall be credited to the worker's compensation account; shall be expended only for: 1) compensation to people injured on the job of covered employment or to the dependent families of people that die as the result of injuries; 2) for administration and management of the Worker's Compensation Act; 3) debt service related to the fund; and 4) for workplace safety programs conducted by the state.
L01		Miners' Hospital Permanent Land Fund	\$58,293,686		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ix)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; Application of proceeds of sale or rental; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
N01		Miners' Hospital Permanent Land Income account	\$36,577,569		W.S. 9-4-310(c)(v); 30-6-102(a)	Amount available for appropriation annually to the board account shall not exceed an amount equal to 5% of the balance of both the miner's hospital permanent land fund and income fund; receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investment of money in corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; shall be used to provide for the expenses of the board and its staff, as well as to implement the recommendations of the board to: 1) Serve disabled or incapacitated miners in this state; 2) Develop a plan to meet the miner's health care needs in this state; 3) promulgate rules to determine eligibility for services for miners and establish administrative procedures for auditing and accountability.
					<i>Recent Appropriation: 2014 Session Laws, Ch 26, Section 2, 014</i>	

Equity Investment Eligible Trust Funds  
 Non-Equity Investment Eligible Trust Funds

Summary of Major State Accounts and Trust Funds <sup>1</sup>

Fund #	Inviolates	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
L02		Public Buildings Permanent Land Fund	\$8,001,543		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ii)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (grant of 75,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
L03		Fish Hatchery Permanent Land Fund	\$453,085		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(viii)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (5,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; income shall be credited to the game and fish fund. <i>(recent appropriation to account: 2014 Session Laws, Ch. 26, Section 300(f))</i>
L04	X	Common School Permanent Land Fund <sup>4</sup>	\$3,106,838,203	7/10/1890	Act of Admission, Section 7; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vii)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the common school accounts within the permanent land fund.
L14	X	Wyoming Education Trust Fund (Common School Permanent Land Fund II) <sup>4</sup>	\$5,062,789	2/13/2001	2001 Session Laws, Ch 8 (which modified 1997 Special Session Laws, Chapter 3, Section 504(b)); 21-22-101 thru 107 (Wyoming Education Trust Fund)	Education Trust Fund corpus made up of \$5M that would have otherwise been deposited to the Common School Permanent Land fund; the interest from this money goes to Fund 614, the (Innovative) Education Trust Fund; shall be annually distributed to school districts as innovative program grants to fund programs providing innovation in or improvement to public education through the creation of new, different and improved educational opportunities in elementary or secondary schools.
				1/29/2013	2013 Session Laws, Ch 1, Section 2	
N02		Common School Permanent Land Income Account	\$36,324,202		W.S. 9-4-310(c)(ii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
				7/1/2007	2007 Session Laws, Ch 136, Section 327	
				7/1/2008	2008 Session Laws, Ch 48, Section 321	
434		Common School Permanent Land Fund - Reserve	\$80,718,642	7/1/2000	W.S. 9-4-719(f)	Receives annual appropriation amount equal to the extent to which earnings from the common school permanent land fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 75% of the spending policy amount shall be credited to the common school permanent land fund.
L05		Deaf, Dumb & Blind Asylum Permanent Land Fund	\$4,205,859		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(i)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).

	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

### Summary of Major State Accounts and Trust Funds <sup>1</sup>

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
L06		Carey Act Permanent Land Fund	\$2,255,524		Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xii); 9-4-311(a)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission or acts of congress (sale of lands acquired from the United States pursuant to Public Law 582, enacted by the United States congress August 13, 1954), or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; interest received from investments of the account shall be deposited in the general fund, and shall be expended only upon appropriation.
L07		Omnibus Permanent Land Fund	\$49,367,263		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(x)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (260,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
N05		Omnibus Permanent Land Income Fund	\$2,604,742		W.S. 9-4-310(c)(iv); 9-4-307(a) and (b)  <i>Recent Appropriation: 2014 Session Laws, Ch 26, Section 3</i>	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is an emergency account to be used by the department of corrections, the department of health and the department of family services in the maintenance and up building of state charitable, educational, penal and reformatory institutions only by unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the legislature per W.S. 9-4-307(b).
L08		State Hospital Permanent Land Fund	\$3,453,102		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iii)  <i>Recent Appropriation: 2014 Session Laws, Ch 26, Section 2, 048</i>	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
L09		State Training School Permanent Land Fund	\$4,285,903		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(v)  <i>Recent Appropriation: 2014 Session Laws, Ch 26, Section 2, 048</i>	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (10,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
L10		Penitentiary Permanent Land Fund	\$20,739,500		Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iv)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).



	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

### Summary of Major State Accounts and Trust Funds <sup>1</sup>

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
L11	X	Agriculture College Permanent Land Fund <sup>4</sup>	\$10,724,957		Act of Admission, Section 10; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vi)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the agricultural college account within the permanent land fund.
N03		Agriculture College Permanent Land Income Account	\$2,129,180		W.S. 9-4-310(c)(i)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
L12	X	University Permanent Land Fund <sup>3</sup>	\$19,537,985	7/10/1890	Act of Admission, Section 8; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xi)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (72 sections) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the university account within the permanent land fund.
N04		University Permanent Land Income Account	\$3,885,043		W.S. 9-4-310(c)(iii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
425		University of Wyoming Athletics Challenge Fund	\$0	3/4/2004	W.S. 21-16-1001 through 1003	Endowment challenge fund is created and earnings are deposited into the General Fund. Set up to match endowment gifts to the University's foundation, exclusively for intercollegiate athletic facilities. Provides for a match to gifts actually received totaling \$25,000; the State Treasurer may encumber matching funds, but not distribute to the foundation, when a commitment is made in writing; the commitment must be fulfilled within five years. Appropriated funds shall revert upon direction of the Legislature.
425		University of Wyoming Endowment Challenge Fund	\$0	3/2/2001 2/28/2001 3/15/2004 3/5/2009 2/26/2009 3/2/2011 7/1/2014	2001 Session Laws, Ch 197 2001 Session Laws, Ch 139, 067; W.S. 21-16-903 2004 Session Laws, Ch 116 2009 Session Laws, Ch 159, Section 337(b) 2009 Session Laws, Ch 52 2011 Session Laws, Ch 88, Section 2, 067 2014 Session Laws, Ch 26, Section 2, 067	Goes toward matching gifts of \$50,000 or more; all investment earnings shall be credited to the general fund; earnings on those investments are dedicated to be expended exclusively to benefit and promote the mission, operation or any program or activity of the University of Wyoming, including but not limited to professorships and student scholarships, increases to the corpus of the endowment and defraying reasonable costs of endowment administration.
001		University of Wyoming Academic Facilities Endowment Challenge Fund	\$13,807,598	3/23/2006 7/1/2009 7/1/2014	2006 Session Laws, Ch 70; 21-16-1401 through 1403 2009 Session Laws, Ch. 52 2014 Session Laws, Ch 26, Section 2, 067	Goes toward matching gifts of \$25,000 or more to the University of Wyoming foundation to be expended exclusively for university academic facilities as approved by the university president and board of trustees; gifts must be received within five years of gift agreement; report required annually by the university to the state treasurer on program expenditures, also to be distributed to the governor and Legislature's Joint Education Interim Committee.
001		Public Library Endowment Challenge Fund	\$185,590	7/1/2008	W.S. 18-7-201 through 205	Endowment challenge fund is created and shall consist of twenty-three (23) separate accounts, one (1) account for each Wyoming public library. Set up to match endowment gifts to a library's foundation. Provides for a tiered match program whereby different counties, as specified, may receive 1:1, 2:1, or 3:1 state matching funds to local endowment gift amounts. Appropriated funds are set to revert to the budget reserve account on July 1, 2015.

	Equity Investment Eligible Trust Funds
	Non-Equity Investment Eligible Trust Funds

**Summary of Major State Accounts and Trust Funds <sup>1</sup>**

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
425		Community College Endowment Challenge Fund	\$35,260	7/1/2004	W.S. 21-16-1101 through 1104	Endowment challenge fund created with seven (7) separate accounts, one (1) account for each Wyoming community college. Earnings from the fund are deposited into the general fund. Set up to match endowment gifts actually received by community colleges' foundations. Match shall be paid at the time any accumulated amounts actually received by a community college foundation total \$10,000 or more. Appropriated funds shall revert upon direction of the Legislature.
001		Wyoming Critical Access and Rural Hospital Endowment Challenge Fund	\$1,068,441	7/1/2007	W.S. 35-1-1001 through 1004	Endowment challenge account created and, until June 30, 2013, shall consist of separate accounts, one (1) account for each Wyoming critical access or rural hospital. treasurer shall invest funds within the account created under subsection (a) of this section and shall deposit the earnings from account investments to the general fund. Set up to match endowment gifts actually received by a hospital's foundation. Match is paid by the State Treasurer when a critical access or rural hospital foundation totals \$10,000 or more; the match may be 1:1 or 1:2 for hospital districts which receive public tax revenue. Remaining balance per statute will revert to budget reserve account on June 30, 2015.
102		Wyoming Children's Trust Fund	\$5,225,862	7/1/1993	W.S. 14-8-106 through 108	Fund monies used to pay for the Wyoming Children's Trust Fund Board expenses and to supply grant funds to grantees to promote prevention and education programs. The board/fund purpose is to design prevention and education programs to lessen the occurrence and reoccurrence of child abuse and neglect and to reduce the need for state intervention in child abuse and neglect prevention and education. Investment income earned on the fund goes back into the fund corpus; fund is to be managed by the State Treasurer to preserve the corpus. Once/If the fund reaches \$5,000,000, only the investment income and collected monies may be used for grant disbursement.
571		Emergency Medical Services Trust Account	\$191,645	3/5/2009	W.S. 33-36-115	Consists of those funds designated to the account by law and all monies received from federal grants and other contributions (grants, gifts, transfers, bequests and donations). The account is specifically empowered to accept non-state fund contributions. Funds deposited within the trust account are intended to be inviolate and a perpetual trust. Invested for the highest return possible consistent with preservation of the account corpus. The funds are continuously appropriated for purposes of providing needs assessment/planning grants to improve the delivery and quality of emergency medical services.
F01		Wyoming Game and Fish Fund	\$57,438,745	2/17/1939	W.S. 23-1-501(a)	All income received by the commission/department is deposited in the Wyoming game and fish fund. The commission may establish accounts within the fund for expenditure to carry out its purposes: 1) an account to receive license fee revenue; 2) a trust account for the acceptance of gifts; 3) an account to receive revenue for the purposes of buying easements for public access to private lands; 4) a second trust account, to be inviolate, for appropriated and donated funds (interest credited to main game and fish fund); and 5) an account to receive revenues to be expended for the prevention, surveillance, containment, etc. of the aquatic invasive species program. The legislature may appropriate as necessary for expenses of any authorized legislative committee to study matters relating to the commission or department.
+		Wyoming Game and Fish Account - Trust Account I	\$0	2/27/1999	W.S. 23-1-501(d)	A trust account within the Wyoming game and fish fund. Specifically set up for acceptance of gifts accepted under W.S. 23-1-302(a)(xxviii). The commission may make expenditures from the account for any purpose for which the commission is authorized by law to expend funds, subject to any restrictions or conditions placed on the gift by the donor. The commission shall maintain a public record of the amount of each expenditure from the account and the purpose for the expenditure.

Equity Investment Eligible Trust Funds  
 Non-Equity Investment Eligible Trust Funds

**Summary of Major State Accounts and Trust Funds <sup>1</sup>**

Fund #	Inviolate	Fund/Trust/Account Name	Balance as of 11/26/2014 <sup>2</sup>	Date Established	Session Actions; Constitution/Statute References	Notes on Fund/Account Purpose, Uses, Conditions
F08		Wyoming Game and Fish Account - Trust Account 2	\$26,666,157	1/1/2001	W.S. 23-1-501(f)	A separate trust account created within the Wyoming game and fish fund. The account shall consist of those funds appropriated or designated to the account by law or by gift from whatever source. Funds are intended to be inviolate and a permanent or perpetual trust account. Funds invested by the State Treasurer in a manner to obtain the highest return consistent with preservation of the account corpus. Any interest earned from investment of the account corpus shall be credited by the state treasurer into the Wyoming game and fish fund to be expended by the commission.
004		Legislative Stabilization Reserve Account	\$1,719,697,683	3/3/2005	2005 Session Laws, Ch 191, Section 4, Section 301(d)	(2014 Laws, Ch 26, <i>Section 313 - Budget Reduction provision</i> ) If the consensus revenue estimating group issues a revenue report revision prior to the October revenue forecast which lowers the official estimate of forecasted revenues from levels forecasted in the preceding official January estimates to a degree which results in lower estimated revenue to the general fund or budget reserve account, individually or in combination, such that the corresponding reduction is one hundred fifty million dollars (\$150,000,000.00) or more, one hundred fifty million dollars (\$150,000,000.00) shall be transferred from the legislative stabilization reserve account to the general fund upon certification by the governor that a revised estimate meeting the requirements of this section has been issued.
				7/1/2006	2006 Session Laws, Ch 35, Section 300(c); amended 2007 Laws, Ch 136	
				7/1/2008	2008 Session Laws, Ch 48, Section 300(b) and (c); amended 2009 Laws, Ch 159	
				7/1/2010	2010 Session Laws, Ch 39, Section 300(b); amended 2011 Laws, Ch 88, Section 300(b) and (c)	
				7/1/2012	2012 Session Laws, Ch 26, Section 300 (a), (b), and (d)	
				7/1/2014	2014 Session Laws, Ch 26, Section 300(a), (b) and Section 313	
553		Permanent Land Fund Holding Account	\$475,000,000	3/5/2010	2010 Session Laws, Ch 39, Section 333(g)(iii)	(2014 Laws, Ch 26, <i>Section 300 (k)(t) provision</i> ) Notwithstanding W.S. 21-15-122(a)(ii), any unappropriated, unexpended, unobligated funds within the school capital construction account shall be continuously deposited into the permanent land fund holding account from the effective date of this subsection through June 30, 2016; (ii) An amount necessary to restore the balance within the school foundation program account to one hundred million dollars (\$100,000,000.00) on June 30, 2016, shall be deposited from the permanent land fund holding account into the school foundation program account.
				3/6/2012	2012 Session Laws, Ch 16, Section 1(j)(iv)	
				2/21/2013	2013 Session Laws, Ch 73, Section 300(g)	
				3/5/2014	2014 Session Laws, Ch 26, Section 300(k)	

- <sup>1</sup> List does not include state pension funds/accounts or accounts listed on the LSO Profile that are established primarily for expenditure by the Legislature (i.e. - water accounts) or accounts used to help shield the state against short term decreases in parent trust funds (i.e. - Permanent Wyoming Mineral Trust Fund Reserve Account, etc.).
  - <sup>2</sup> Cash balances have been reduced by appropriated funds to reflect the amount available for expenditure, where applicable.
  - <sup>3</sup> 2014 Session Laws, Ch 40 appropriates \$259 million from the Capitol Building Rehabilitation and Restoration Account and this appropriation is reflected in the negative account balance.
  - <sup>4</sup> Note: W.S. 9-4-310(b) specifically prohibits appropriations from the agriculture college, common school, or university accounts (corpus) within the permanent land fund.
- + The Wyoming Game and Fish Fund Trust Account #1 is not currently used. Gifts under \$1,000, or gifts not specified for a particular purpose, are deposited into the trust account under W.S. 23-1-501 (f), Wildlife Trust Fund - corpus - F08. Interest from Fund F08 is placed in the Wildlife Trust Fund Interest Account, Fund F07. Gifts over \$1,000 identified for a particular purpose are administered through receivable grant agreements between the grantor and the Department.

## **BUDGET PROCESS/DEFINITION SECTION**

The State of Wyoming operates on a biennial budget for all state agencies, including the University and the community colleges. That is, agency budgets are built for two fiscal years of operations. The fiscal year begins on July 1 and ends on the following June 30, and the biennium begins on July 1 of even numbered years following the budget session which is always in even numbered years. Historically, school foundation program funding was dealt with annually, but beginning with the 1994 session, funding for this program was changed to biennial funding also, although the payment calculation is still an annual computation.

Budget requests are prepared by agency fiscal personnel in conjunction with the Budget Division of the Department of Administration and Information. The Budget Division is the central budget office for all state government and is often referred to as the "Governor's Budget Office."

The biennial budget process begins during the summer months prior to a budget session of the Legislature. The Budget Division prepares a "standard" budget request for each agency and submits the standard budget to the agency in July. The standard budget is roughly equivalent to what the agency had received for the prior biennium (referred to as the "base" budget) with adjustments made for legislatively or executive approved transfers of funds into or out of an agency's budget. The standard budget is strictly defined as the budget enabling an entity to continue to furnish the same level of services during the ensuing biennium and shall reflect the revenue or appropriation necessary to provide the services. The standard budget shall not include requests for equipment, any special projects and services, or any requests for special or nonrecurring funding, although these limitations regarding personnel and equipment do not apply to the University. Each agency may then develop an "exception" budget request. An exception budget request usually asks for increased funding necessary to maintain current levels of service, or for increased funding for expanding services to a new group of recipients or a new service to existing recipients. It can also be used to transfer funds and positions from one program within an agency to another. Not all agencies submit exception requests; the only required request is the standard. The request is for the upcoming two fiscal years, or biennium, that will begin on July 1 following the budget session. The entire budget request is presented to the Budget Division by the end of August. The Budget Division then assembles all of the agency requests into a total package for the Governor's review.

The Budget Division files a copy of the base and standard budget with LSO by October 1 of each odd-numbered year, which provides the differences between the "base" budget and the "standard" budget requests, including explanations. This submission is known as the "Chapter 17 Report". LSO staff reviews the report to identify items that may be of interest to the Joint Appropriations Committee, and a copy of the report is kept on file in the committee room.

The Consensus Revenue Estimating Group (CREG) (CREG is explained in the "Revenues" section of this document) meets in October and develops revenue forecasts for the upcoming biennium. The Governor compares the budget request to the forecasted revenue and works with the Budget Division to prepare his budget recommendations to the Legislature. These recommendations must be provided to the Legislature by December 1 of each year.

In the event an agency believes it needs additional funding once the Legislature has approved a biennial budget, it prepares a supplemental budget request in the summer months prior to a general session of the Legislature. The process and time table is the same as that of a biennial budget request. The only difference is that there are no base or standard requests in a supplemental, only exception requests for funds in addition to what was approved in the budget session.

An agency that needs funds in addition to the amounts appropriated during the budget and supplemental requests can ask for an additional appropriation during the next budget session with an effective immediate date. The Legislature usually adjourns in March, while the biennium does not expire until June 30. That allows sufficient time for the Legislature to make an effective immediate appropriation for an agency to finish out the fiscal year prior to the new biennium beginning on July 1 following the end of the legislative session. This process effectively gives an agency three separate legislative sessions in which it can request funding for a single biennium.

### **JOINT APPROPRIATIONS COMMITTEE - BUDGET PROCESS**

Once the Governor's budget recommendations are received, LSO budget/fiscal staff begin to analyze the requests and compile detailed and summary reports that help the Joint Appropriations Committee review the agencies' requests and get an idea of the "big picture."

The Committee begins agency biennial budget hearings in December or early January prior to the budget session. During a general session, agency supplemental budget hearings are held during the session at Joint Appropriations Committee meetings. The usual format for agency budget hearings are a leadoff presentation by the agency on overall agency achievements, goals and requirements followed by a more detailed explanation of the agency's budget request. During this time the Committee asks questions but takes no formal action. It is simply an information exchange. Once hearings for all agencies are complete, the Committee begins to "work" budgets. During this time the Committee works through each agency's budget, unit by unit with individual Committee members making specific recommendations to approve, deny or adjust an agency's funding request. The Committee discusses and votes on each recommendation whether there are recommended changes or not. The entire budget hearing/budget working process takes approximately five weeks and is completed roughly one week before the budget session begins.

Once the Committee has completed its work on the budgets, the LSO budget/fiscal staff prepares the general appropriations or budget bill for introduction in the Legislature. The bill consists of the Joint Appropriations Committee recommendations as approved by vote of the Committee. The co-chairmen assign different portions of the bill to Committee members for explanation of the Committee's action on the floor.

LSO budget/fiscal staff is available for providing help to legislators on amending the budget bill at any time and are present in the staff attorneys' offices during all readings of the budget bill.

## **STATE BUDGET - DEFINED**

When LSO budget/fiscal staff and JAC members talk of the "state budget," generally they are referring to the agency budget requests that come under the Governor and Legislature's purview in the budget process. This includes the entire judicial branch; the state supported portion of the University; the Community College Commission administrative budget including state aid (general fund) to the community colleges; the school foundation program expenditures (K-12 education); and all state agencies and departments except the Game & Fish and the maintenance and operations budgets of the Department of Transportation. Budget decisions made by the Highway Commission for the maintenance and operations portions of the Department of Transportation, those made by the Game and Fish Commission, and appropriations for water development projects are not included. Also not considered are the amounts of revenue that statutorily flow into various accounts, such as the highway fund, water development accounts and cities, towns and counties.

While those appropriations and revenue streams definitely result in the expenditure of state funds and are a major part of the overall state fiscal picture, they do not come under the direct budget review of the Governor or the Joint Appropriations Committee, thus the appropriations, expenditures, and revenue flows associated with these programs are not included in some of the discussion of the "state budget." This arrangement is not a subjective decision made by the Governor or the Joint Appropriations Committee, but rather is dictated by statute.

## **BUDGET/APPROPRIATION DATES**

Appropriations for FY 2015-2016 biennium (July 1, 2014 through June 30, 2016):

1. Budget session (2014)

Regular biennial appropriation (for FY 2015 and 2016)

2. General session (2015)

Supplemental appropriation (if necessary for FY 2016)

3. Budget session (2016)

Effective immediate appropriation (if necessary for FY 2016)

## **BUDGET TIMETABLE**

July - Agencies begin budget requests for consideration by Governor and upcoming session of the legislature.

August – Agencies’ final budget requests due in to Governor's Budget Office.

October - Budget Division forwards completed standard and base budgets to LSO. Consensus Revenue Estimating Group (CREG) updates revenue projections; Governor begins review of agency requests.

December - Governor's recommendations on agency budget requests due to Legislature; JAC may begin budget-hearing process.

January - JAC begins (continues) budget hearing and budget working process; JAC finalizes budget recommendations. LSO staff prepares budget bill.

Session - Legislature passes budget appropriations.

July - Appropriations go into effect, unless effective immediate.

## **STATE BUDGET - WHAT'S IN, WHAT'S NOT**

### **What's in:**

- All executive branch agencies except Game & Fish operations and Department of Transportation operations and maintenance sections;
- Department of Transportation administrative sections including driver's license, ports-of-entry, and highway patrol;
- Supreme Court, district courts and circuit courts;
- University of Wyoming general fund block grant;
- Community College Commission administrative budget and the state aid to colleges program (this is at the state total level, not by individual college);
- K-12 school foundation program;
- Boards and commissions;
- Capital construction appropriations for state institutions, state parks, University, and community colleges.

### **What's not in:**

- Appropriations of Game & Fish funds for operations;
- Department of Transportation operations and maintenance;
- Appropriations for water projects;
- K-12 capital construction projects are contained in a separate bill;
- Ad hoc appropriations for various specific projects contained in separate (non-budget) bills;
- Automatic distributions of revenues to local governments, highway fund, water accounts, school foundation program, etc.



## **BUDGET TERMS – DEFINED**

**Division-** Each agency has at least one division. This is the level of detail at which appropriations are made in the budget bill. A division represents a major component or major function of an agency. Each division is a line item in the budget bill and will have at least one unit. Units reflect the most detailed level of information provided in the budget documents, and are further defined below.

**Base budget** – The budget requests prepared by the Budget Division, in odd-numbered years, containing all legislative appropriations contained in the budget bill(s) for all entities, and divisions, from the previous biennium. This is a feature added to statute in the 2001 General Session, and the process began in the fall of 2001.

**B-11** – This term is derived from the form number (Department of Administration and Information Budget Division form #11) that is used when an agency transfers funds from one division to another within the agency or from one agency to another agency. It is also the process used to transfer in and establish budget authority (or authority to expend) non-general fund dollars that become available to an agency during the course of a biennium. These would be non-general funds that would be in addition to those amounts appropriated during a legislative session. This form requires the Governor's signature before funds may be transferred and expended. Please note that transfers from one line item to another within an agency division do not have to be approved by the B-11 process.

**Budget authorization** – This is a dollar figure that includes both funds appropriated by the legislature and those transferred in through the B-11 process. It may fluctuate over the course of a biennium and may be higher or lower than the amount appropriated by the Legislature due to the B-11 process.

**Cost allocation** – Cost allocation is a charge to non-generally funded agencies or divisions within agencies to help cover the costs of services provided to those agencies or divisions by agencies which are generally funded. These charges are administered by the Department of Administration and Information and are pro-rated out to qualifying divisions and agencies. An example would be the federally funded portion of the Medicaid program within the Department of Health. It receives benefits from the services provided by the State Auditor's Office, the State Treasurer's Office, janitorial services from the Department of Administration and Information, etc. The agency is allocated its share of the costs of these services and transfers federal funds into the general fund. The total costs of the service agencies are not recouped, as some responsibilities are too general in nature to qualify for cost allocation, but the cost allocation program is intended to help offset the cost to the general fund.

**Exception budget** – This is the budget request prepared by an agency if funding in addition to that in the standard budget request prepared by the Budget Division is being requested. This request is part of the biennial budget request and is presented to the Governor for his recommendation to the JAC. These funding requests are for expanding an existing program to a new level of constituents, adding new services to existing constituents, or for creating an entirely

new program. The exception request is explained and presented separate from the standard budget request in the budget documents and is prepared at the unit level in the budget documents.

**Expenditure series** – These are the major groupings of line item expenditure codes used in the budgets. A general description is as follows:

- 100 series – all costs associated with personnel, salaries and benefits for all employees, at-will-employee-contract (AWEC) expenditures are counted here as well;
- 200 series – support costs such as equipment, communications, supplies and travel;
- 300 series – essentially this is cost allocation;
- 400 series – these are charges from Enterprise Technology Services (ETS) (computer services);
- 500 series – space rental, charged to non-generally funded agencies that are housed in a non-state owned building;
- 600 series – grants and aid payments, which includes Medicaid payments, welfare payments, contract payments to local providers of health services, transfers to local governments, etc.;
- 700 series – capital construction expenditures;
- 800 series – non-operating expenditures, such as items purchased for resale;
- 900 series – contractual expenditures.

**Unit** – This is a more detailed breakdown of a division. There may be only one unit for each division or there may be an unlimited number of units for a division. Monies appropriated at the division level (program level) are split into units and expenditures are tracked at this level in the state's accounting system. Budget requests for both standard budgets and exception requests are prepared at this level in the biennial budget document and then rolled up to the division level (appropriation level).

**Flex authority** – This is statutory language that overrides existing statutes and enables the Governor to transfer general fund monies between agencies and between programs within agencies that he would otherwise not be able to do. It is usually contained in a Section 300 of the biennial budget bill and is in effect for the two years of the budget. The amount of the authority varies from one budget session to another and for the 15-16 biennium, the Governor is authorized to transfer up to 10% of the agency general fund appropriation between divisions within the agency, and up to 5% of the general fund appropriation for any executive branch agency (excluding UW) to another agency.

**Line item (in the budget documents)** - These represent the detailed itemizations of the expenditure series explained above. These are presented in the budget documents and consist of a four-digit numeric code. Please see the attached charts for a detailed listing of these codes.

**Line item (in the budget bill)** – In the budget bill, a line item is the appropriation that corresponds to the appropriation level (division level) in a budget document. It represents the amount of money appropriated at the division level for an agency.

**Line item transfers** – Within a division or unit in an agency, funds may be transferred from one line item to another or from one unit to another without going through the B-11 process. The only restrictions on this transfer are: Monies appropriated for 100 series personal services (salary and benefit monies); monies appropriated for capital construction purposes may not be used for any other purpose (this type of transfer can be made but only if the B-11 process is used), 300 series may not be moved without approval of the Budget Division; 400 series may not be moved without permission of Enterprise Technology Services (ETS); and as otherwise specified by the legislature from time to time.

**Standard budget** – The budget request prepared by the Budget Division for all agencies (divisions and units) that represents an estimate of the amount of funding that is needed to operate the division(s) at the same level of service and clients as provided in the past biennium. It is to include only those personnel approved in the preceding biennial budget and may not include requests for equipment, any special projects, or nonrecurring funding. The limitations regarding authorized personnel and equipment requests do not apply to the University of Wyoming.

## Common Budget/Fiscal Acronyms

A&I	Department of Administration and Information
ADM	Average Daily Membership (K-12 attendance)
AG	Attorney General
AML	Abandoned Mine Lands
APPR	Appropriation(s)
AWEC	At-Will-Employee-Contract
A4	Agency Trust Account
BRA	Budget Reserve Account
BRC	Business Ready Communities
CAFR	Comprehensive Annual Financial Report
CC	Community Colleges
CH	Chapter of the Session Laws
CLB	Coal Lease Bonus
COP	Court Ordered Placement
CREG	Consensus Revenue Estimating Group
CSLI	Common School Land Income Account
CSPLF	Common School Permanent Land Fund
CSPLF RA	Common School Permanent Land Fund Spending Policy Reserve Account
CY	Calendar Year
DD	Developmental Disabilities
DEQ	Department of Environmental Quality
DFS	Department of Family Services
DOC	Department of Corrections
DOR	Department of Revenue
DOT	Department of Transportation
DWS	Department of Workforce Services
EF	Enterprise Fund
ETS	Department of Enterprise Technology Services
FF	Federal Funds
FMR	Federal Mineral Royalties
FND	Funding section of bill (2-Regular, 3-Cap Con)
FY	Fiscal Year
G&F	Game and Fish Department
GAAP	Generally Accepted Accounting Principles
GF	General Fund
IS	Internal Service Fund
LSO	Legislative Service Office
LSRA	Legislative Stabilization Reserve Account
LUST	Leaking Underground Storage Tank
OF	Other Funds
OSLI	Office of State Lands and Investments
PF	Pension funds

PLF	Permanent Land Fund
PR	Private Funds
PSC	Public Service Commission
PTSB	Professional Teaching Standards Board
PWMTF	Permanent Wyoming Mineral Trust Fund
PWMTF RA	Permanent Wyoming Mineral Trust Fund Spending Policy Reserve Account
P2	Deferred Compensation Funds
RB	Special Revenue Bonds
SAO	State Auditor
SCCA	School Capital Construction Account
SEC	Funding subsection of the bill, basically Agency number
SFD	School Facilities Department
SFP	School Foundation Program
SFP RA	School Foundation Program Reserve Account
SL	Session Laws
SLIB	State Loan and Investment Board
SIPA	Strategic Investments and Projects Account
SPA	Spending Policy Amount
SPCR	Department of State Parks and Cultural Resources
SR	Special Revenue
STO	State Treasurer
S1	Water Development Account I
S2	Water Development Account II
S3	Budget Reserve Account
S4	Local Government Capital Construction Account
S5	School Foundation Program
S6	School Capital Construction Account
S7	Highway Fund
S8	Game and Fish Fund
S13	Water Development Account III
S0	Strategic Investments and Projects Account
TT	Tobacco Settlement Trust Income Account
T1	Expendable Trust - Omnibus
T2	Expendable Trust - Miner's Hospital
T3	Expendable Trust - State Hospital
T4	Expendable Trust - Training School
T6	University Permanent Land Income Fund
T7	Expendable Trust - Group Insurance
T0	Expendable Trust - Other
UW	University of Wyoming
WBC	Wyoming Business Council
WRS	Wyoming Retirement System
W.S.	Wyoming Statute

## Short Summary of Profiled Accounts

**General Fund (GF)** – created to account for the ordinary operations of state government and shall receive all revenues and account for all expenditures not otherwise provided by law in any other fund. General Fund appropriations shall not be transferred to any other fund or account for expenditure except as otherwise provided by law. (W.S. 9-4-204(t)(i)(A)) In lay terms, the General Fund serves as the State’s checking account and is the primary component of “Traditional Funds” in many presentations by LSO Budget/Fiscal staff.

**Budget Reserve Account (BRA)** – originally created as an intermediate savings account, the Budget Reserve Account now serves as a secondary, or backstop, checking account against which the General Fund draws upon for the general operations of government. The primary revenue sources to the Budget Reserve Account include the “over-the-cap” federal mineral revenues and severance taxes as well as reversions at the end of the biennium. (W.S. 9-2-1012(e), et al) In practical terms the Budget Reserve Account has served as a secondary checking account and operational savings account for the State and is included as a secondary component of “Traditional Funds” in many presentations by LSO Budget/Fiscal staff, recognizing the Legislature appropriates or transfers from the account for discretionary appropriations.

**Legislative Stabilization Reserve Account (LSRA)** – the State’s primary intermediate savings account or “rainy day” fund. The Legislative Stabilization Reserve Account does not currently benefit from any dedicated revenue source and has historically been increased either through direct appropriation or end of biennium transfer of unappropriated funds. The LSRA was created in 2005 Laws, Chapter 191, Section 4, Section 301(d), with the first deposit made in FY 2006. As of 2014, the Legislature has not appropriated funds from the account.

**Strategic Investments and Projects Account (SIPA)** - Created in 2013 Laws, Chapter 73, Section 4, Section 300(e), the SIPA has historically received anticipated but not forecast realized capital gains from investments within the Permanent Wyoming Mineral Trust Fund (PWMTF) on an ad hoc basis. This short-term savings account has been designated by the Legislature to be available for gubernatorial budget recommendations of one-time expenditures as the Governor deems necessary.

**School Foundation Program Account (SFP)** - established as the primary account for use in financing education in public schools. (W.S. 21-13-306) The SFP receives revenues from numerous sources, but the largest sources include federal mineral royalties, statewide ad valorem taxes (12 mills), income deposited into the common school land income account from investment earnings of the Common School Permanent Land Fund (CSPLF) and fees and leases dedicated to state trust lands, as well recapture payments from school districts. In practical terms, the SFP serves as the general fund, or checking account, to fund the school district guarantee for K-12 school district operations. It has historically been linked with the School Capital Construction Account and Permanent Land Fund Holding Account in terms of transfers to and from the SFP. In the event of an overall shortfall, the state’s General Fund can and has been used to supplement the SFP.

**School Capital Construction Account (SCCA)** – established as the primary account to fund K-12 school district capital construction, this account benefits from coal lease bonus revenues and federal mineral royalties, state royalties and transfers, if necessary. The SCCA has historically been linked with the School Foundation Program account and the Permanent Land Fund Holding Account in terms of transfers to and from the SCCA. The account is created in W.S. 21-15-111(a)(i).

**Permanent Land Fund Holding Account (PLF Holding Account)** – serves as an intermediate savings account for the state expenditures related to K-12 education, somewhat comparable to the LSRA for the state’s traditional funds. This account has no dedicated revenue source other than transfers from the SFP or SCCA. To date, no appropriations have been made from the account aside from transfers of funds in excess of the maximum account established by the Legislature of \$475 million for the account. (2012 Laws, Chapter 16, Section 1(j)(iv) and 2014 Laws, Chapter 26, Section 300(k))

**School Foundation Program Reserve Account (SFP RA)** - serves as an intermediate savings account for the state expenditures related to K-12 education, somewhat comparably to the LSRA for the state’s traditional funds. Created through a deposit of \$100 million in the 2014 Budget Bill (2014 Laws, Chapter 26, Section 300(g)), this account is relatively new. The Legislature has not appropriated funds from the account, nor does the account benefit from a dedicated revenue source other than the initial legislative transfer.

**Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTF RA)** – created in W.S. 9-4-719(b), this account serves as an intermediate savings account, or holding account, in which investment earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF) in excess of the statutory spending policy amount are deposited prior to being added to the corpus of the PWMTF.

**Common School Permanent Land Fund Reserve Account (CSPLF RA)** – created in W.S. 9-4-719(f), this account serves as an intermediate savings account, or holding account, in which investment earnings from the Common School Permanent Land Fund (CSPLF) in excess of the statutory spending policy amount are deposited prior to being added to the corpus of the CSPLF.

**Municipal Solid Waste Landfill Remediation Account** – serves as an account from which the Legislature may appropriate remediation and monitoring funding to address leaking municipal solid waste landfills and related administration of the program. (W.S. 35-11-535)

**Water Development Account I** – created by W.S. 41-2-124(a)(i), this account serves as the primary account for funding the operations of the Wyoming Water Development Commission, and in practice, is utilized for planning and construction of new water projects. The account benefits from a statutorily dedicated revenue stream of state severance taxes, investment earnings, and repayments of loans from the account.

**Water Development Account II** - created by W.S. 41-2-124(a)(ii), this funding is designated for projects completed and in use prior to 1970 for funding reconnaissance and feasibility studies.

(W.S. 41-2-123) In practice, the account is used to fund the rehabilitation of water projects. The account benefits from a statutorily dedicated revenue stream of state severance taxes, investment earnings, and repayments of loans from the account.

**Water Development Account III** - created by W.S. 41-2-124(a)(iii), this account serves as the primary account for large water storage projects. The account benefits from a statutorily dedicated revenue stream of state severance taxes, investment earnings, and repayments of loans from the account.

**Gillette Madison Pipeline Account** – serves as the account into which funds appropriated by the Legislature for the Gillette Madison Pipeline shall be deposited and reserved for the project. (2011 Laws, Chapter 61)



**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 001 Office of the Governor
  - 0100 Administration
  - 0200 Tribal Liaison
  - 0300 Commission on Uniform Laws
  - 0400 Special Contingency
  - 0900 Clean Coal Technology
  - 1100 Homeland Security
  - 2400 Natural Resource Policy Account
  - 2600 Endangered Species Administration
  - 2900 Baseline Scientific Assessment
  
- 002 Secretary of State
  - 0100 Administration
  - 0200 Rules Tracking Program
  - 0400 Securities Enforcement
  - 0600 Bucking Horse & Rider
  
- 003 State Auditor
  - 0100 Administration
  - 0400 Brucellosis
  - 1000 GF License Revenue Recoupment
  
- 004 State Treasurer
  - 0100 Treasurer's Operations
  - 0300 Veterans' Tax Exemption
  - 0600 Manager Payments
  - 0800 Unclaimed Property
  - 2000 Indian Motor Vehicle Exemption
  
- 005 Superintendent of Public Instruction
  - 0100 Office of the Superintendent of Public Instruction
  - 0200 Teacher of the Year
  
- 006 Department of Administration and Information
  - 2000 Director's Office
  - 2300 Professional Licensing Boards
  - 2500 Budget Division
  - 3000 General Services
  - 3400 Construction Management Division
  - 3500 Human Resources Division
  - 3800 Employees Group Insurance
  - 4500 Economic Analysis Division
  - 6000 State Library

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 007 Military Department
  - 0100 Military Dept. Operations
  - 0200 Air National Guard
  - 0300 Camp Guernsey
  - 0400 Army National Guard
  - 0500 Veterans' Services
  - 0600 Oregon Trail Vets Cemetery
  - 0700 Military Support to Civilian Authorities
  - 0800 Civil Air Patrol
  
- 008 Public Defender
  - 0100 Administration
  - 0200 Guardian Ad Litem
  
- 009 Wyoming Pipeline Authority
  - 0100 Administration
  
- 010 Department of Agriculture
  - 0100 Administration Division
  - 0200 Ag Education and Information
  - 0300 Consumer Protection Division
  - 0400 Natural Resources Division
  - 0600 Pesticide Registration
  - 0800 State Fair
  - 1400 Weed & Pest Control
  - 1500 Predator Management
  - 1600 Wyoming Beef Council
  - 1800 Wyo Wheat Mktg Comm
  - 2200 Leaf Cutter Bee
  
- 011 Department of Revenue
  - 0100 Administration
  - 0200 Revenue Division
  - 0300 Valuation Division
  - 0500 Liquor Division
  - 0600 Liquor Sales & Purchases
  - 0700 General Fund Transfers
  
- 012 Board of Architects/Landscapers
  - 0100 Administration
  
- 014 Miners' Hospital Board
  - 0100 Miners' Hospital Board

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 015 Attorney General
  - 0100 Law Office
  - 0300 Criminal Investigations
  - 0500 Law Enforcement Academy
  - 0600 Peace Off Stds & Trng
  - 0700 Medical Review Panel
  - 0900 Victim Services Division
  - 1100 Governor's Council on Dev Disabilities
  
- 016 Board of Barber Examiners
  - 0100 Administration
  
- 017 Board of Radiological Technicians
  - 0100 Administration
  
- 018 Real Estate Commission
  - 0100 Administration
  - 0200 Real Estate Recovery
  - 0300 Real Estate Education
  - 0500 Real Estate Appraiser
  - 0600 Appraiser Education
  - 0700 Appraisal Management
  
- 019 Professional Teaching Standards Board
  - 0100 Prof Teaching Stds Board
  
- 020 Department of Environmental Quality
  - 0100 Administration
  - 0200 Air Quality
  - 0300 Water Quality
  - 0400 Land Quality
  - 0500 Industrial Siting
  - 0600 Solid Waste Management
  - 4400 Abandoned Mine Reclamation
  
- 021 Department of Audit
  - 0100 Administration
  - 0200 Banking
  - 0300 Public Fund
  - 0400 Mineral
  - 0500 Excise
  
- 022 Respiratory Care Practitioners Board
  - 0100 Administration

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 023 Public Service Commission
  - 0100 Administration
  - 0200 Consumer Advocate Division
  - 0600 Universal Service Fund
  
- 024 State Parks and Cultural Resources
  - 0100 Administration & Support
  - 0200 Cultural Resources
  - 0400 State Parks & Historical Sites
  
- 027 School Facilities Department
  - 0100 Operations
  - 0500 Major Maintenance
  - 0600 Engineering and Technical Service Contracts
  
- 028 Board of Registration in Podiatry
  - 0100 Administration
  
- 029 Water Development Office
  - 0100 Administration
  - 0500 Gillette Madison Pipeline
  
- 030 Board of Chiropractic Examiners
  - 0100 Administration
  
- 031 Collection Agency Board
  - 0100 Administration
  
- 032 Wyoming Infrastructure Authority
  - 0100 Administration
  
- 033 Board of Cosmetology
  - 0100 Administration
  
- 034 Board of Dental Examiners
  - 0100 Administration
  
- 035 Board of Embalmers
  - 0100 Administration
  
- 036 Board of Midwifery
  - 0100 Administration

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 037 State Engineer
  - 0100 Administration
  - 0200 Ground Water Division
  - 0300 Surface Water & Eng. Division
  - 0400 Board of Control Division
  - 0500 Support Services Division
  - 0600 Board of Registration PE
  - 0700 Interstate Streams Division
  - 1100 Special Projects
  - 1400 North Platte Settlement
  - 1500 Well Drillers' Licensing
  
- 038 Pari-Mutuel Commission
  - 0100 Administration
  - 0300 Wyoming Breeders Award Fund
  
- 039 Wildlife/Natural Resources Trust
  - 0100 Wildlife Trust Administration
  - 0200 Wildlife Trust Projects
  - 0300 Wildlife Trust Account
  
- 040 Game and Fish Commission
  - 5100 Aquatic Invasive Species
  - 6100 Veterinary Service Program
  - 6200 Sage Grouse Planning & Protection
  - 6300 Wolf Management
  - 6400 Comprehensive Wildlife Mgmt. Strategies
  
- 041 Fire Prevention and Electrical Safety
  - 0100 Administration
  - 0200 Fire Prevention Administration
  - 0300 Electrical Safety Administration
  - 0400 Training
  - 0500 Fire Academy
  
- 042 Geological Survey
  - 0100 Geologic Program
  
- 043 Dietetics Licensing Board
  - 0100 Administration
  
- 044 Insurance Department
  - 0100 Administration
  - 0300 Agent Licensing Board
  - 0400 Health Insurance Pool
  - 0600 Wyoming Small Employer Reinsurance

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 045 Department of Transportation
  - 0100 Administration
  - 0400 Administrative Services
  - 0500 Law Enforcement
  - 0600 WyoLink
  - 0700 Aeronautics Administration
  - 0900 Operational Services
  - 1000 Aeronautics
  - 2100 GF Appropriation to Commission
  
- 046 Mixed Martial Arts Board
  - 0100 Administration
  
- 048 Department of Health
  - 0100 Director's Office
  - 0400 Health Care Financing
  - 0500 Public Health
  - 2500 Behavioral Health
  - 5000 Aging
  
- 049 Department of Family Services
  - 5900 Services
  - 6000 Assistance
  
- 051 Livestock Board
  - 0100 Administration
  - 0200 Animal Health
  - 0300 Brucellosis
  - 0600 Estrays
  - 0700 Brand Inspection
  - 0800 Predator Control Fees
  
- 052 Medical Licensing Board
  - 0100 Administration
  
- 053 Department of Workforce Services
  - 0100 Administration & Support
  - 0200 Vocational Rehabilitation
  - 0300 Unemployment Insurance
  - 0400 Labor Standards
  - 0500 Workers' Safety and Compensation
  
- 054 Board of Nursing
  - 0100 Administration & School Accred

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 055 Oil and Gas Commission
  - 0100 Administration
  - 0200 Orphan Wells
  
- 056 Board of Optometry
  - 0100 Administration
  
- 057 Community College Commission
  - 0100 Administration
  - 0200 State Aid
  - 0300 Contingency Reserve
  - 0900 Adult Basic Education
  - 1000 WYIN Loan & Grant Program
  - 1500 Veterans' Tuition Waiver Program
  - 2000 WY Teacher Shortage Loan Program
  - 3000 Public Television
  
- 058 Board of Speech Pathologists/Audiologists
  - 0100 Administration
  
- 059 Board of Pharmacy
  - 0200 Licensing Board
  
- 060 State Lands and Investments
  - 0100 Operations
  - 0200 Forestry
  - 0300 County Emergency Suppression
  - 0400 Fire
  - 0900 Mineral Royalty Grants
  - 2000 Federal Forestry Grants
  - 6800 Transportation Enterprise Fund
  
- 061 Wyoming Board of CPAs
  - 0100 Administration
  
- 062 Board of Physical Therapy
  - 0100 Administration
  
- 063 Governor's Residence
  - 0100 Residence Operation
  - 0200 Governor's Residence
  
- 064 Board of Hearing Aid Specialists
  - 0100 Administration
  
- 065 Board of Athletic Trainers
  - 0100 Administration

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 066 Wyoming Tourism Board
  - 0100 Wyoming Tourism Board
  
- 067 University of Wyoming
  - 6700 State Aid
  - 6800 School of Energy Resources
  - 6900 Tier 1 Engineering
  - 9600 NCAR MOU
  - 9700 Endowments
  
- 068 Board of Psychologist Examiners
  - 0100 Administration
  
- 069 WICHE
  - 2000 Administration & Grants
  
- 070 Enhanced Oil Recovery Commission
  - 0100 Commission & Support
  - 0200 Technical Outreach & Research
  
- 072 Retirement System
  - 0100 Administration
  - 0600 Highway Patrol
  - 0700 Game & Fish-Wardens
  - 0800 Volunteer EMT Pension Plan
  - 6500 Deferred Compensation
  
- 075 Board of Outfitters
  - 0100 Administration
  
- 077 Enterprise Technology Services
  - 1000 Enterprise Operations
  - 2000 Enterprise Core Services
  - 3000 IT Enhanced Services
  - 4000 Depreciation Reserve
  - 5000 WEN Infrastructure
  
- 078 Mental Health Professions Licensing
  - 0100 Administration
  
- 079 Board of Nursing Home Administrators
  - 0100 Administration



**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 080 Department of Corrections
  - 0100 WDOC Commissaries
  - 0200 WDOC Assistance Fund
  - 0300 WDOC Inmate Medical
  - 0400 WDOC Substance Abuse Treatment
  - 1000 Corrections Operations
  - 2000 Field Services
  - 3000 Honor Conservation Camp
  - 4000 Women's Center
  - 5000 Honor Farm
  - 6000 State Penitentiary
  - 9000 WY Medium Correctional Institution
  
- 081 Board of Parole
  - 0100 Administration
  
- 083 Board of Occupational Therapy
  - 0100 Administration
  
- 084 Board of Professional Geologists
  - 0100 Administration
  
- 085 Wyoming Business Council
  - 0100 Wyoming Business Council
  - 1200 Main Street
  - 1600 Investment Ready Communities
  
- 101 Supreme Court
  - 0100 Administration
  - 0200 Judicial Nominating Committee
  - 0400 Law Library
  - 0500 Circuit Courts
  - 0600 Court Automation and Electronic Technology
  - 0700 Judicial Retirement
  - 0900 Board of Judicial Policy & Admin
  
- 102 Board of Law Examiners
  - 0100 Administration
  
- 103 Commission on Judicial Conduct and Ethics
  - 0100 Administration
  
- 120 Judicial District 1A
  - 0100 Administration
  
- 121 Judicial District 1B
  - 0100 Administration

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 122 Judicial District 2A
  - 0100 Administration
- 123 Judicial District 2B
  - 0100 Administration
- 124 Judicial District 3B
  - 0100 Administration
- 125 Judicial District 3A
  - 0100 Administration
- 126 Judicial District 4
  - 0100 Administration
- 127 Judicial District 5A
  - 0100 Administration
  - 0200 Water Litigation
- 128 Judicial District 5B
  - 0100 Administration
- 129 Judicial District 6A
  - 0100 Administration
- 130 Judicial District 7A
  - 0100 Administration
- 131 Judicial District 7B
  - 0100 Administration
- 132 Judicial District 9A
  - 0100 Administration
- 133 Judicial District 8A
  - 0100 Administration
- 134 Judicial District 9B
  - 0100 Administration
- 135 Judicial District 6B
  - 0100 Administration
- 136 Judicial District 8B
  - 0100 Administration

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 137 Laramie County District 1C
  - 0100 Administration
  
- 138 Sweetwater County District 3C
  - 0100 Administration
  
- 139 Natrona County District 7C
  - 0100 Administration
  
- 140 Judicial District 6C
  - 0100 Administration
  
- 141 Judicial District 9C
  - 0100 Administration
  
- 142 Judicial District 4B
  - 0100 Administration
  
- 151 District Attorney/Judicial District #1
  - 0100 Administration
  
- 157 District Attorney/Judicial District #7
  - 0100 Administration
  
- 160 County and Prosecuting Attorneys
  - 0100 Administration
  
- 167 UW Medical Education
  - 0100 Family Practice Residency Centers
  - 0200 WWAMI Medical Education
  - 0400 Dental Contracts
  - 0500 Nursing Program
  
- 201 Legislative Service Office
  - 0100 LSO
  
- 205 Education-School Finance
  - 4100 School Foundation Pgm
  - 4200 Court Ordered Placements
  - 4500 Foundation-Specials
  - 4600 Education Reform
  - 4700 Student Performance Data Systems

**Agency Programs in FY 2015/2016 Biennial Budget (through the 2014 Session)**

- 206 Department of Education
  - 1000 Department Leadership
  - 1100 Finance & Data
  - 1200 College & Career Readiness
  - 1300 Student Achievement & Support
  - 1400 Student Services
  
- 211 Board of Equalization
  - 0100 Equalization & Tax Appeals
  
- 220 Environmental Quality Council
  - 0100 Administration
  
- 251 Board of Veterinary Medicine
  - 0100 Administration
  
- 270 Office of Administrative Hearings
  - 0200 Administration

## Expenditure Series Categories

<u>Series</u>	<u>Object</u>	<u>Code</u>	<u>Description</u>
<b>0100</b>	<b>PERSONAL SERVICES</b>		
	0101		SALARIES-SET BY LAW
	0103		SALARIES CLASSIFIED
	0104		SALARIES OTHER
	0105		EMPLOYER PD BENEFITS
	0106		MERIT SYSTEM
	0107		INSTITUTIONAL SPECIAL
	0108		FRINGE BENEFITS
	0110		OMNIBUS LAND INCOMES
	0167		UW-PERSONAL SERVICES
<b>0200</b>	<b>SUPPORTIVE SERVICES</b>		
	0201		REAL PROPERTY REP & MT
	0202		EQUIPMENT REP & MAINT
	0203		UTILITIES
	0204		COMMUNICATION
	0207		DUES-LICENSES-REGISTRATION
	0208		ADVERTISING-PROMOTIONAL
	0209		DATA PROCESSING
	0210		MISCELLANEOUS
	0211		SERVICES STATE INSTITUTES
	0213		INTERCOLLEGIATE
	0221		TRAVEL IN STATE
	0222		TRAVEL OUT OF STATE
	0223		PERMANENTLY ASSIGNED VEHICLES
	0224		EMPLOYEE MOVING EXPENSES
	0225		TRAVEL FOR DONATED SERV. IS
	0226		TRAVEL DONATED SERVICES OS
	0227		BD/COMM TRAVEL REIMBURSEMENTS Out-of-State
	0228		BD/COMM TRAVEL REIMBURSEMENTS In - State
	0230		SUPPLIES
	0231		OFFICE SUPPLY-PRINTING
	0232		LICENSE PLATES-REGIS
	0233		MTR VEHICLE & AIRPLANE SUP
	0234		FOOD, FOOD SVC SUPPLY
	0235		MEDICAL-LAB SUPPLIES
	0236		EDUCATIONAL-RECREATIONAL SUPP
	0237		SOFT GOODS & HOUSEKEEPING
	0238		FARM & LIVESTOCK SUP
	0239		OTHER REPAIR-MAINT SUP
	0240		INTANGIBLE ASSETS
	0241		OFFICE EQUIP-FURNISH
	0242		DATA PROCESSING & OTHER COMPUTER EQUIPMENT
	0243		TRANSPORTATION EQUIP

## Expenditure Series Categories

<u>Series</u>	<u>Object Code</u>	<u>Description</u>
	0244	FOOD SERVICE EQUIP
	0245	MEDICAL-LAB EQUIPMENT
	0246	EDUCATION-RECREATION-TECH
	0247	INSTITUTIONAL-HOUSEHOLD FURNISH
	0248	VEHICLES PURCHASES BY AGENCY
	0249	FARM & SHOP EQUIPMENT
	0251	REAL PROPERTY RENTAL
	0252	EQUIPMENT RENTAL
	0253	ASSESSMENTS
	0254	INSURANCE-BOND PREMIUMS
	0255	PAYMENTS
	0256	JUDGMENTS-COURT-OTHER
	0257	AWARDS & PRIZES
	0260	MEDICAL UNIT DEPT OF EMPLOYMENT
	0261	TEMP TOTAL DISABILITY (DOE)
	0262	LEGAL FEES DEPT OF EMPLOYMENT
	0263	PERMANENT DISABILITY EMPLOYMENT
	0265	FARS SUPPORTIVE SERVICES
	0266	EMPLOYMENT HELP DESK-IT
	0271	AWARDS-PRIZES
	0292	MAINTENANCE CONTRACTS EXTERNAL
<b>0300</b>		<b>RESTRICTIVE COSTS OR SERVICES</b>
	0301	COST ALLOCATION
	0302	ADMINISTRATIVE
<b>0400</b>		<b>DATA PROCESSING CHARGES</b>
	0410	CENTRAL-SER DATA-SER
	0420	TELECOMMUNICATIONS
	0430	EQUIPMENT SERVICE CENTER
	0440	SURPLUS PROPERTY CHARGES
<b>0500</b>		<b>SPACE RENTAL</b>
	0520	SPACE RENTAL
<b>0600</b>		<b>GRANTS &amp; AID PAYMENTS</b>
	0601	TAX EXEMPTION
	0602	LOCAL GOVERNMENTS
	0603	FEDERAL GOVERNMENT
	0604	SCHOOL DISTRICTS
	0605	JOB TRAINING ASSISTANCE
	0606	PRIVAT INSTITUTN ORG
	0607	SCHOLARSP & ED ASS'T
	0608	AIDS (TO/BEHALF OF)

## Expenditure Series Categories

<u>Series</u>	<u>Object Code</u>	<u>Description</u>
	0610	DIV OF VOC REHABILITATION
	0611	CASE SERVICES
	0612	FOSTER CARE
	0613	SOCIAL SERVICES
	0614	D-PASS MEDICAL CASE SERVICES
	0615	INS. PAYMENTS CLAIMS
	0616	MEDICAL ASSISTANCE-TITLE 19
	0617	MEDICAL ASSISTANCE-KIDS SERV
	0618	CASE SERVICES CHILDRENS HLTH
	0619	DLQNT. SVCS.-YOUTH ALT. (DP)
	0620	DLQNT. SVCS.- STAFF SUPV. (DE)
	0621	ADULT PROTECTION SERVICES-APS
	0622	CHILD PROTECTION SERVICES(CPS)
	0623	YOUTH&FAMILY SERVICES (YFS)
	0624	PROBATION(PB)
	0625	UNIVERSAL SERVICE FUND
	0626	GRANTS
	0630	CLIENT/RECIPIENT BENEFITS PAID
	0667	UW-GRANTS & AID PAYMENTS
	0671	JTPA TAXABLE ASSISTANCE
	0681	FEDERAL PROGRAM REIMBURSEMENTS
<b>0700</b>	<b>CAPITAL EXPENDITURES</b>	
	0701	CAPITAL OUTLAY
	0702	CAPITAL OUTLAY UD 500
	0703	CAPITOL OUTLAY-ADVERTISING
	0704	CAPITAL OUTLAY-COMMUNICATION
	0705	CAPITAL OUTLAY-TRAVEL IN STATE
	0706	CAPITAL OUTLAY-TRAVEL OUT STATE
	0707	FIXED ASSET-CIP & BLDG ONLY
<b>0800</b>	<b>NON-OPERATING EXPENDITURES</b>	
	0801	PURCHASE FOR RESALE
	0802	STATE INITIATED VOL DIS PURCHE
	0811	REFUND RETIREMNT CTB
	0812	TAXES (OVERPAYMENTS)
	0813	SUSPENSE
	0814	OTHER REFUNDS
	0815	SUPPORT PAYMENTS
	0816	CLAIMS A&I/HRD USE ONLY
	0821	COUNTIES
	0822	MUNICIPALITIES
	0823	STATE
	0831	FED MINERAL ROYALTY

## Expenditure Series Categories

<u>Series</u>	<u>Object Code</u>	<u>Description</u>
	0832	OTHER
	0841	PAYROLL DEDUCTIONS
	0842	RETIREMENT PAYMENTS
	0843	OTHER COLLECTIONS
	0851	PRINCIPAL
	0852	DEBT SERVC-INTEREST
	0853	DEBT SERVICE-OTHER
	0854	LOSS ON VALUE OF INVESTMENTS
	0855	POOL INVESTMENT FUND EXPEND.
	0856	TRANSFERS OUT POOLED FUNDS
	0867	UW-NON OPERATING EXPENDITURES
	0871	OTHER LOANS
	0872	SPECIAL INVESTIGATIN
	0873	DEPRECIATION EXPENSE
	0881	FUND SHIFT - FISCAL
<b>0900</b>	<b>SPECIAL SERVICES</b>	
	0901	PROFESSIONAL FEES
	0902	CONSULTING SERVICES
	0903	SPECIAL OR ONE TIME PROJECTS
	0905	CONTRACTUAL TRAVEL
	0906	ENVIRONMENTAL SERVICES
	0907	ENVIRONMENTAL SERV. OTHER
	0921	INTER-FD WATER DEVEOP CHARGES
	0929	WATER DEVELOPMENT PROJECTS



**Summary of Appropriations from Traditional Funds (General Fund and Reserve Accounts)  
through the 2014 Budget Session**

<b>Biennium</b>	<b>05-06</b>	<b>07-08</b>	<b>09-10</b>	<b>11-12</b>	<b>13-14</b>	<b>15-16</b>
General Fund (GF) appropriations, including dollars to SFP	2,411,566,537	3,473,405,968	3,493,967,730	3,167,039,697	3,352,480,562	3,432,847,539
Percentage change from previous biennium	59.95%	44.03%	0.59%	-9.36%	5.86%	2.40%
Cumulative percentage change from 05-06 biennium	-----	44.03%	44.88%	31.33%	39.02%	42.35%
Appropriations <i>from</i> reserves:						
Budget Reserve Account (BRA)	56,257,051	121,650,000	12,322,500	27,928,348	0	0
PWMTF Spending Policy Reserve Account				20,000,000	0	0
Strategic Investments and Projects Account (SIPA)						28,629,704
Total appropriations from reserves	56,257,051	121,650,000	12,322,500	47,928,348	0	28,629,704
Total appropriations from GF and reserves	2,467,823,588	3,595,055,968	3,506,290,230	3,214,968,045	3,352,480,562	3,461,477,243
Percentage change from previous biennium	56.18%	45.68%	-2.47%	-8.31%	4.28%	3.25%
Cumulative percentage change from 05-06 biennium	-----	45.68%	42.08%	30.28%	35.85%	40.26%
Appropriations <i>to</i> savings (permanent to more temporary) accounts and transfers:						
PWMTF Corpus	141,404,270	60,000,000	0	0	422,171	
PWMTF Spending Policy Reserve Account (PWMTF RA)	74,583,915	217,972,101	0	23,335,013	274,906,356	
Legislative Stabilization Reserve Account (LSRA)	85,000,000	240,000,000	701,286,373	586,234,367	383,707,775	
Strategic Investments and Projects Account (SIPA)					135,000,000	0
School Foundation Program Reserve Account (SFPR)						100,000,000
State Facility Construction Account						35,700,000
<i>Transfers</i> to other accounts	10,000,000	50,043,656	12,250,000			46,665,000
Appropriations from GF and BRA to savings accounts	310,988,185	568,015,757	693,536,373	609,569,380	794,036,302	182,365,000
<b>Total appropriations from GF and reserves (with savings)</b>	<b>2,778,811,773</b>	<b>4,163,071,725</b>	<b>4,199,826,603</b>	<b>3,824,537,425</b>	<b>4,146,516,864</b>	<b>3,643,842,243</b>
Percentage change from previous biennium	69.43%	49.81%	0.88%	-8.94%	8.42%	-12.12%
Cumulative percentage change from 05-06 biennium	-----	49.81%	51.14%	37.63%	49.22%	31.13%

**Notes:**

School appropriations/transfers from the various accounts include: BRA appropriations of \$25,430,998 to the Public School Capital Construction Account for the 05-06 biennium; GF appropriations to the Common School Permanent Land Fund (CSPLF) and the CSPLF Reserve Account totaling \$10,521,128 for 05-06 and \$67,081,292 for 07-08.

Other savings/transfer appropriations include: BRA appropriations to water accounts (\$10 million in 05-06, \$50,043,656 in 07-08, \$12,250,000 in 09-10 - *net of budget reductions*); GF to water accounts (\$41,665,000 in 15-16); capital construction accounts (\$27 million in 07-08, \$10 million in 09-10, \$12,928,348 in 11-12, and \$35,700,000 (state facilities construction account) in 15-16); PWMTF Spending policy reserve account appropriation (\$20 million in 11-12 to local governments); GF appropriations to SIPA (\$90,000,000 in 2013, \$45,000,000 in 2014); GF and SIPA appropriation to the School Foundation Program Reserve Account (\$60,000,000 GF and \$40,000,000 SIPA) in 15-16.

\$16.85 million from unobligated General Fund appropriations for salaries and benefits from 2005-06 was appropriated for 2007-08 salary and benefit adjustments. This amount has been included in 2007-08 and subtracted from 2005-06 to avoid double counting.

FY 2009-10 appropriations are net of the 2009 executive branch budget reduction and reversion plan, effective July 1, 2009 (FY 2010). FY 2013-14 appropriations are net of the legislature approved budget reductions, effective February 21, 2013.

General Fund (GF) and Budget Reserve Account (BRA) appropriations and transfers (or "sweeps") to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), and the PWMTF Reserve Account are included in the savings figures above. **FY 2015-16 amount reflects Fiscal Profile dated October 23, 2014.**

The Strategic Investments and Projects Account (SIPA) includes investment earnings from the PWMTF in excess of the Consensus Revenue Estimating Group (CREG) revenue projections, capped at a level specified by the Wyoming Legislature.

**Total Appropriations from Traditional Funds (General Fund and Reserve Accounts) through the 2014 Budget Session:  
By Service Expenditure Category, FY 2005-06 through FY 2015-16**

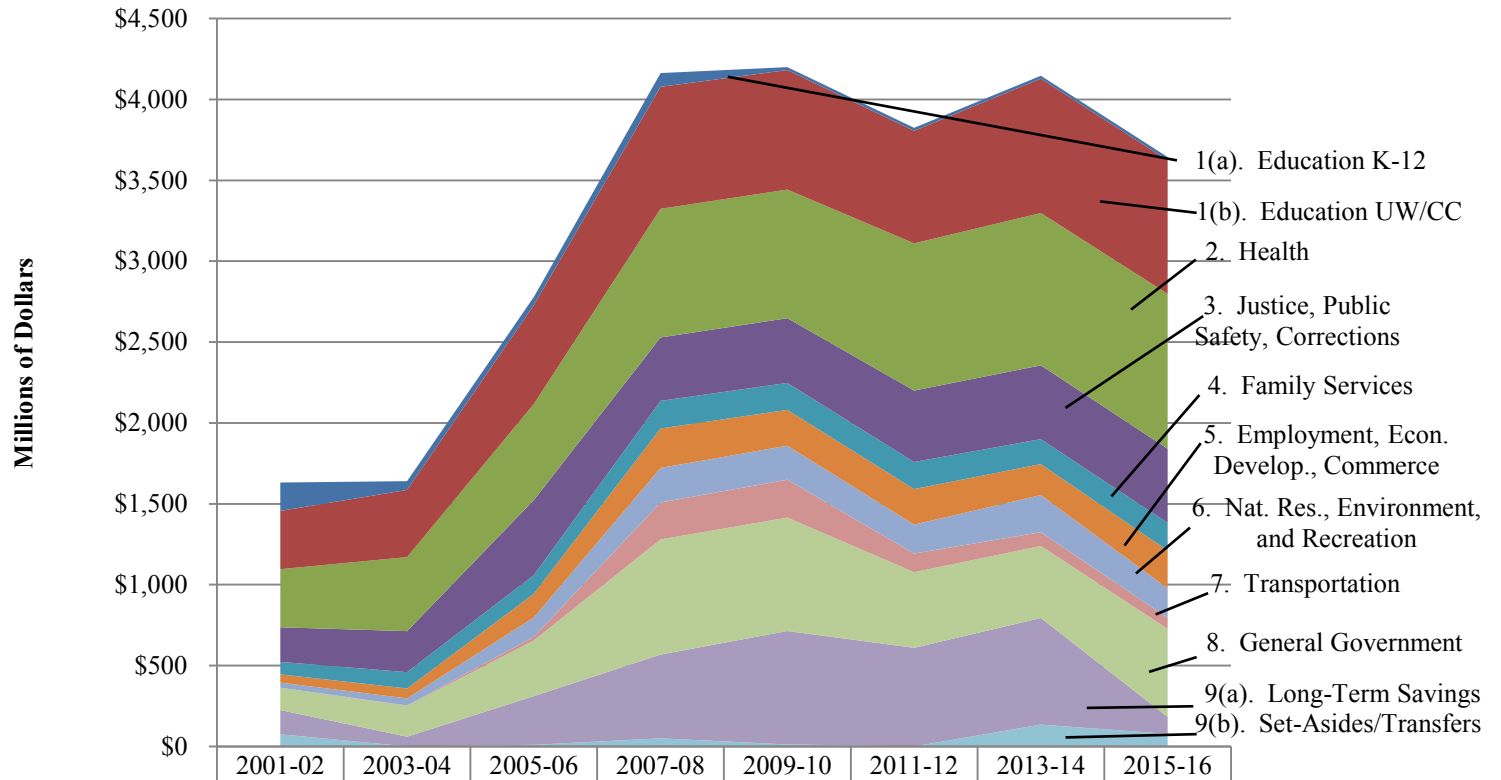
Biennium Categories	05-06	05-06 % of total	07-08	07-08 % of total	09-10 (1)	09-10 % of total	11-12	11-12 % of total	13-14 (2)	13-14 % of total	15-16	15-16 % of total
1a. Education (K-12)	50,903,287	1.83%	84,971,936	2.04%	17,918,297	0.43%	18,585,942	0.49%	17,972,348	0.43%	19,752,678	0.54%
% change from previous biennium	-6.26%		66.93%		-78.91%		3.73%		-3.30%		9.91%	
cumulative % change from 05-06 biennium	----		66.93%		-89.80%		-89.42%		-89.77%		-88.76%	
1b. Education (UW, WICHE, Community Colleges)	610,889,814	21.98%	754,035,155	18.11%	738,967,900	17.60%	695,656,888	18.19%	830,644,455	20.03%	826,198,814	22.67%
% change from previous biennium	47.08%		23.43%		-2.00%		-5.86%		19.40%		-0.54%	
cumulative % change from 05-06 biennium	----		23.43%		105.32%		93.28%		130.79%		129.55%	
2. Health	593,645,792	21.36%	795,743,498	19.11%	795,451,385	18.94%	910,169,795	23.80%	942,054,644	22.72%	957,487,369	26.28%
% change from previous biennium	29.71%		34.04%		-0.04%		14.42%		3.50%		1.64%	
cumulative % change from 05-06 biennium	----		34.04%		121.41%		153.34%		162.21%		166.51%	
3. Justice, Public Safety and Corrections	464,146,184	16.70%	391,854,431	9.41%	399,894,890	9.52%	441,631,803	11.55%	455,903,278	10.99%	458,142,115	12.57%
% change from previous biennium	82.93%		-15.58%		2.05%		10.44%		3.23%		0.49%	
cumulative % change from 05-06 biennium	----		-15.58%		86.79%		106.29%		112.95%		114.00%	
4. Family Services	115,287,758	4.15%	170,739,922	4.10%	166,692,786	3.97%	167,390,280	4.38%	154,163,588	3.72%	171,186,249	4.70%
% change from previous biennium	14.42%		48.10%		-2.37%		0.42%		-7.90%		11.04%	
cumulative % change from 05-06 biennium	----		48.10%		44.59%		45.19%		33.72%		48.49%	
5. Employment, Econ. Development and Commerce	146,863,819	5.29%	244,057,322	5.86%	221,601,288	5.28%	219,678,627	5.74%	191,568,290	4.62%	233,844,296	6.42%
% change from previous biennium	139.01%		66.18%		-9.20%		-0.87%		-12.80%		22.07%	
cumulative % change from 05-06 biennium	----		66.18%		50.89%		49.58%		30.44%		59.23%	
6. Natural Resources, Environment and Recreation	119,335,110	4.29%	213,391,092	5.13%	210,139,591	5.00%	179,067,592	4.68%	229,670,640	5.54%	182,142,041	5.00%
% change from previous biennium	173.89%		78.82%		-1.52%		-14.79%		28.26%		-20.69%	
cumulative % change from 05-06 biennium	----		78.82%		76.09%		50.05%		92.46%		52.63%	
7. Transportation	22,487,671	0.81%	228,373,759	5.49%	234,282,011	5.58%	115,003,379	3.01%	85,139,258	2.05%	68,078,766	1.87%
% change from previous biennium	799.51%		915.55%		2.59%		-50.91%		-25.97%		-20.04%	
cumulative % change from 05-06 biennium	N/A		N/A		N/A		N/A		N/A		2623.15%	
8. General government (3)	344,264,153	12.39%	711,888,853	17.10%	701,342,082	16.70%	467,783,739	12.23%	445,364,061	10.74%	544,644,915	14.95%
% change from previous biennium	80.50%		106.79%		-1.48%		-33.30%		-4.79%		22.29%	
cumulative % change from 05-06 biennium	----		106.79%		103.72%		35.88%		29.37%		58.21%	
9a. Long-Term Savings (4)	300,988,185	10.83%	517,972,101	12.44%	701,286,373	16.70%	609,569,380	15.94%	659,036,302	15.89%	105,000,000	2.88%
% change from previous biennium	401.65%		72.09%		35.39%		-13.08%		8.12%		-84.07%	
cumulative % change from 05-06 biennium	----		72.09%		132.99%		102.52%		118.96%		-65.11%	
9b. Set-Asides/Transfers (5)	10,000,000	0.36%	50,043,656	1.20%	12,250,000	0.29%	0	0.00%	135,000,000	3.26%	77,365,000	2.12%
% change from previous biennium	N/A		400.44%		-75.52%		-100.00%		N/A		-42.69%	
cumulative % change from 05-06 biennium	----		400.44%		22.50%		-100.00%		1250.00%		673.65%	
Total approps. from GF and reserves (with savings)	2,778,811,773	100.00%	4,163,071,725	100.00%	4,199,826,603	100.00%	3,824,537,425	100.00%	4,146,516,864	100.00%	3,643,842,243	100.00%
% change from previous biennium	69.43%		49.81%		0.88%		-8.94%		8.42%		-12.12%	
cumulative % change from 05-06 biennium	----		49.81%		51.14%		37.63%		49.22%		31.13%	

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**Notes:**

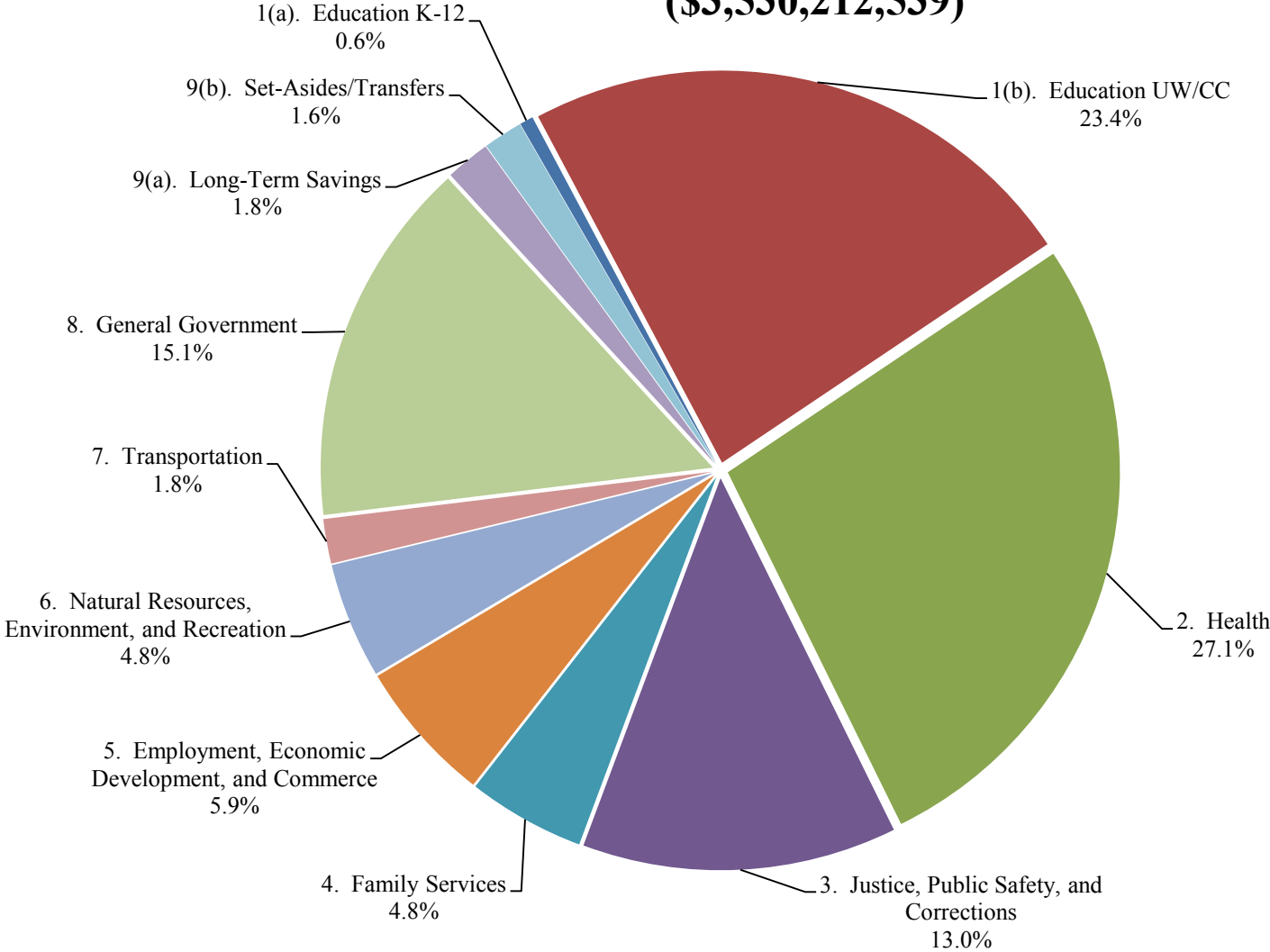
- (1) FY 2009-10 numbers include FY 2010 (mid-biennium) budget reduction/reversion as executed by the Governor under his plan submitted to the Legislature.
- (2) FY 2013-14 appropriations include the (up to) \$45 million anticipated to be transferred from the General Fund to the Strategic Investments and Projects Account (SIPA) on or after June 30, 2014. Additional, authorized GF transfer to SIPA for FY 2016 are not reflected in totals.
- (3) Category 8 General Government appropriations includes local government distributions and State Loan and Investment Board (SLIB) mineral royalty grant funding, as well as employee compensation (salary and benefit) funding.
- (4) Category 9a Long Term Savings reflects appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), the PWMTF Reserve Account, the School Foundation Program Reserve Account (SFPRA; beginning July 1, 2014) and the fish hatchery account within the Permanent Land Fund.
- (5) Category 9b Set-Asides/Transfers reflects direct appropriations or transfers to expendable accounts designated for specific purposes (i.e. - Water accounts, SIPA, State Facilities Construction Account (beginning July 1, 2014), etc.)

## General Fund and Reserve Accounts Appropriations By Service Category (Type 3 Funds), FY 2001-02 through 2015-16 Biennia



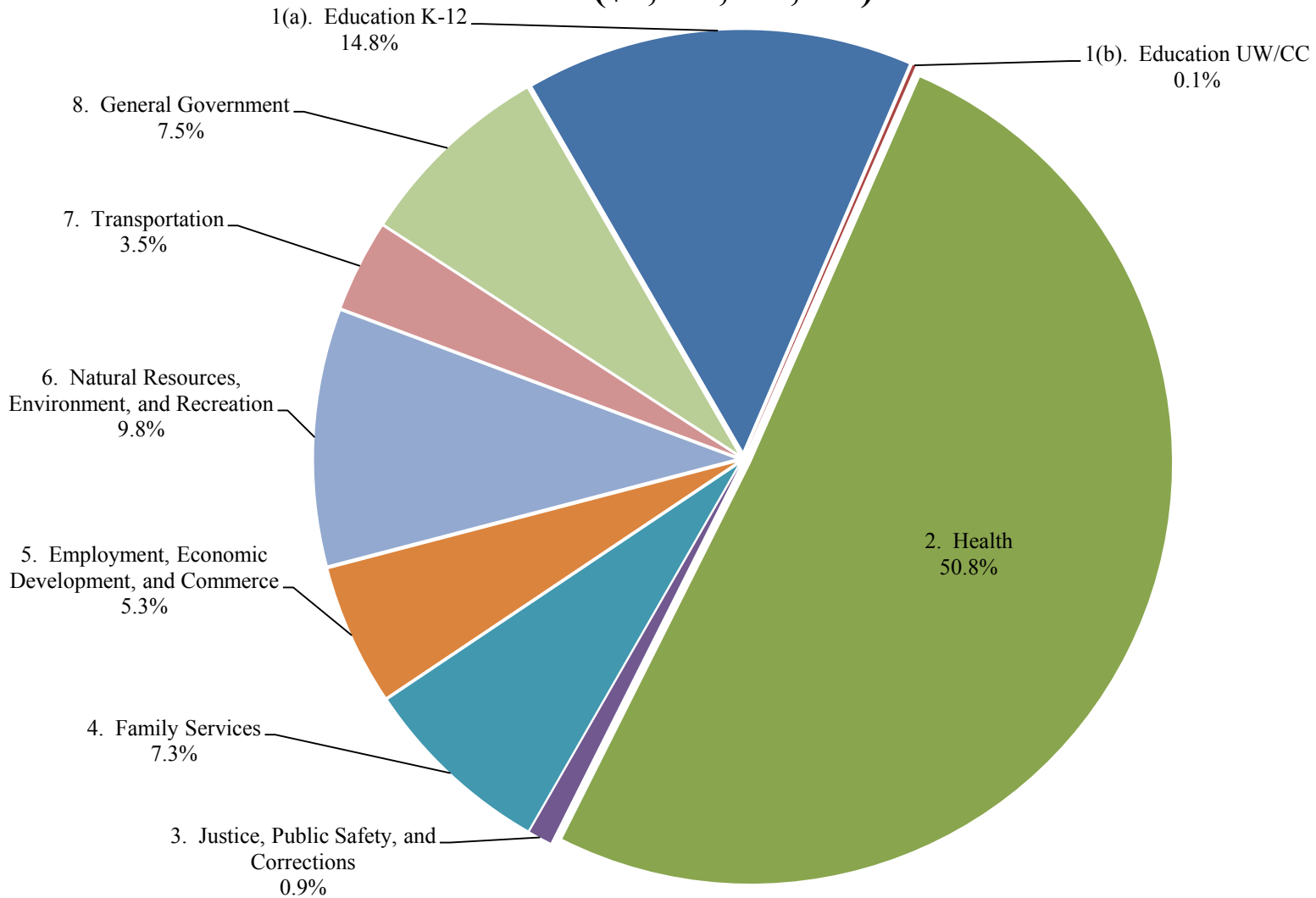
	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ 1(a). Education K-12	\$176	\$54	\$51	\$85	\$18	\$19	\$18	\$20
■ 1(b). Education UW/CC	\$360	\$415	\$611	\$754	\$739	\$696	\$831	\$826
■ 2. Health	\$359	\$458	\$594	\$796	\$795	\$910	\$942	\$957
■ 3. Justice, Public Safety, Corrections	\$214	\$254	\$464	\$392	\$400	\$442	\$456	\$458
■ 4. Family Services	\$77	\$101	\$115	\$171	\$167	\$167	\$154	\$171
■ 5. Employment, Econ. Develop., Commerce	\$51	\$61	\$147	\$244	\$222	\$220	\$192	\$234
■ 6. Nat. Res., Environment, and Recreation	\$31	\$44	\$119	\$213	\$210	\$179	\$230	\$182
■ 7. Transportation	\$0	\$3	\$22	\$228	\$234	\$115	\$85	\$68
■ 8. General Government	\$138	\$191	\$344	\$712	\$701	\$468	\$445	\$545
■ 9(a). Long-Term Savings	\$150	\$60	\$301	\$518	\$701	\$610	\$659	\$105
■ 9(b). Set-Asides/Transfers	\$75	\$0	\$10	\$50	\$12	\$0	\$135	\$77

## Percent of FY 2015-16 Biennium Appropriations, General Funds\* By Service Category (\$3,530,212,539)

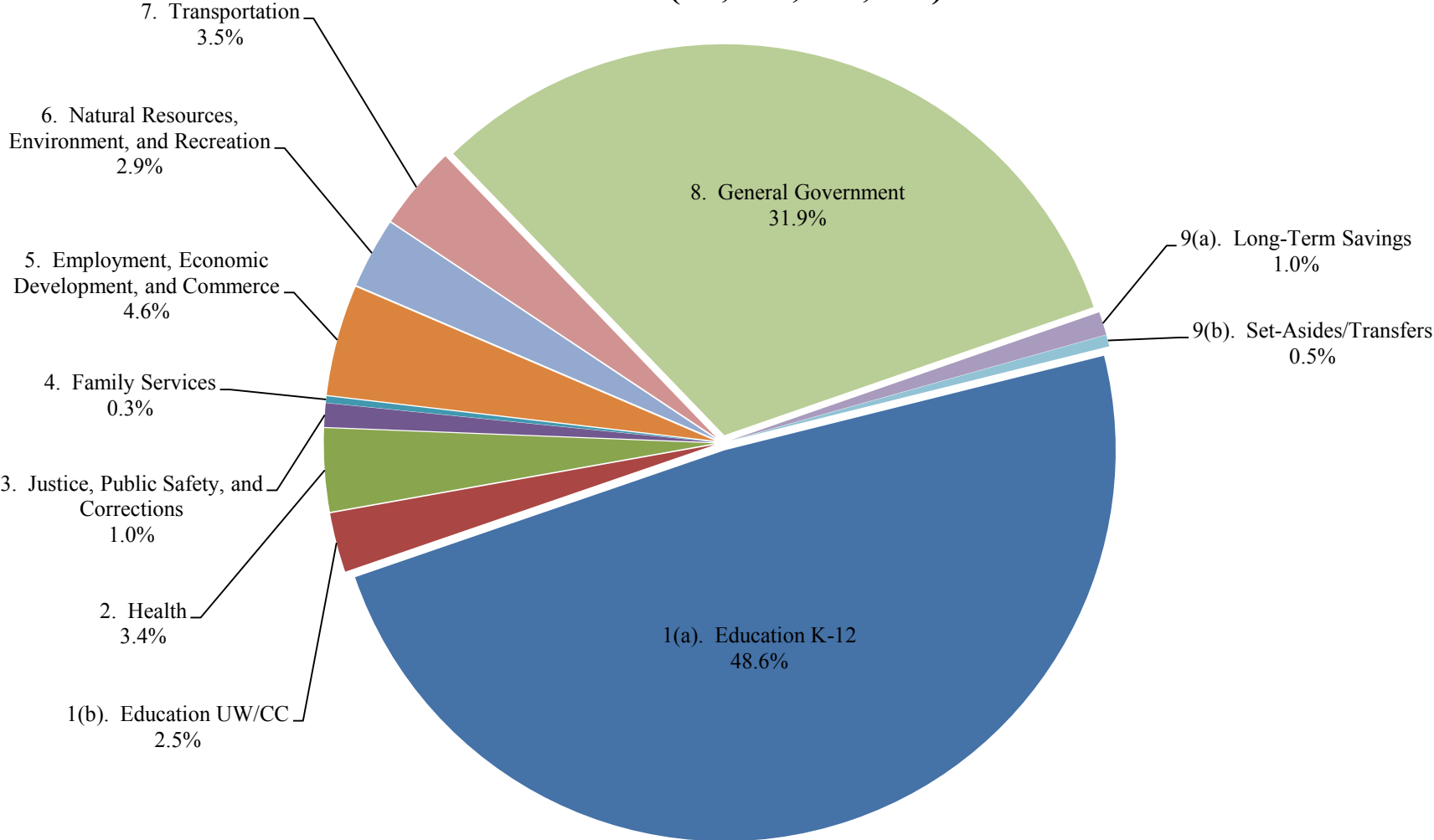


\* General Funds do not include other Type-3 Funds. Other Type-3 Funds (BRA not transferred to the GF, SIPA, etc.) are included under Other Funds.

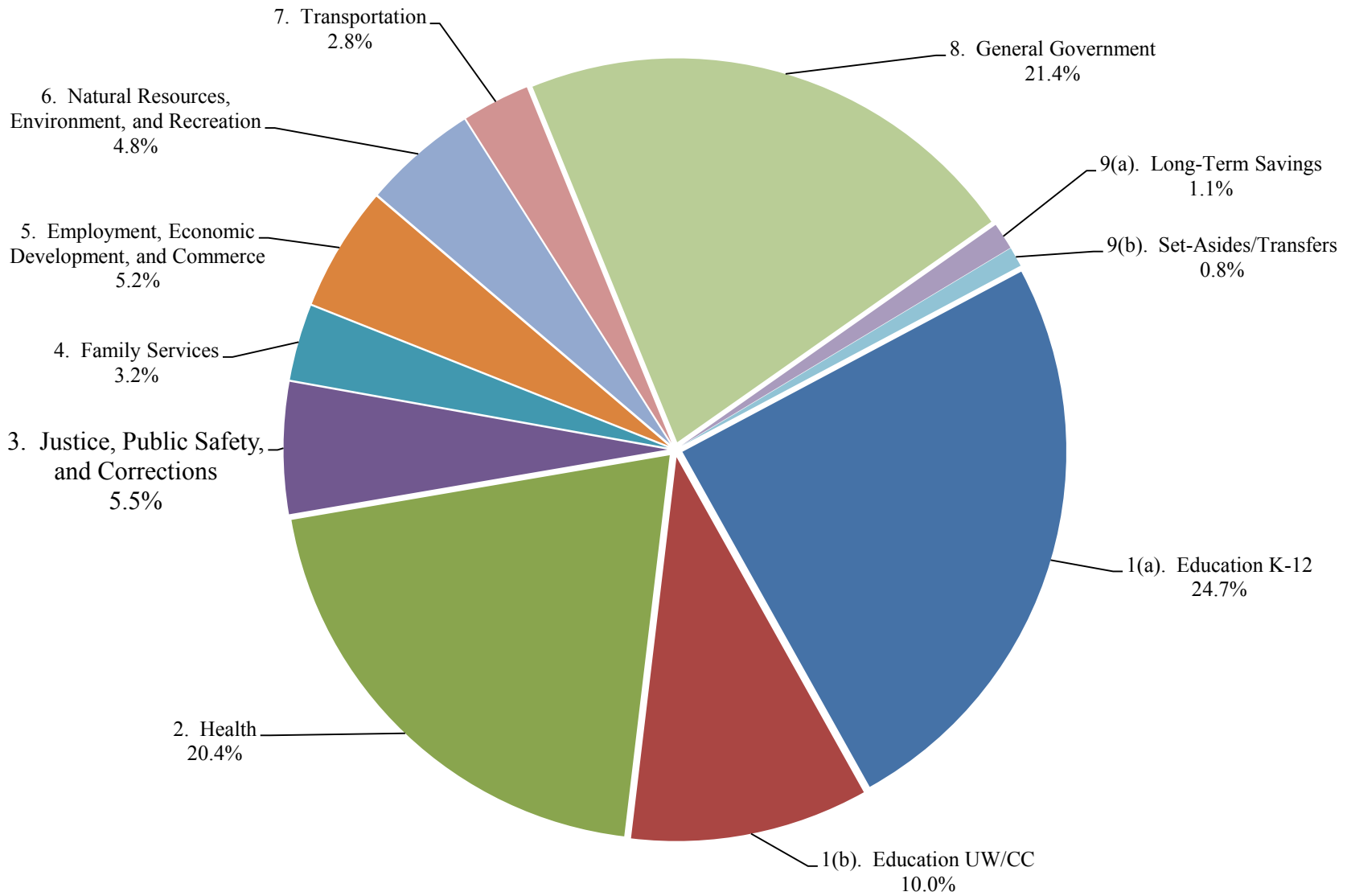
# Percent of FY 2015-16 Biennium Appropriations, Federal Funds By Service Category (\$1,563,802,017)



**Percent of FY 2015-16 Biennium Appropriations,  
Other Funds By Service Category  
(\$4,195,903,499)**



**Percent of FY 2015-16 Biennium Appropriations,  
All Funds By Service Category  
(\$9,289,918,055)**



**Summary of Appropriations and Positions 2005-06 thru 2015-16, by Service Expenditure Category Through the 2014 Budget Session \***

(adjusted for effective immediately and major de-appropriations)

#	Agency	05-06		07-08		09-10		11-12		13-14		15-16													
<b>1a. Education (K-12)</b>																									
005	Superintendent of Public Instruction	Total												1,361,005	8	2,239,994	8								
		GF	FT											1,294,429	8	2,133,994	8								
		FF	PT											0	0	0	0								
		OF	AWEC											66,576	0	106,000	0								
027	School Facilities Department <sup>1</sup>	Total												405,638,246	12	486,108,379	20	414,489,452	20	480,118,780	18	755,965,055	18	411,844,113	17
		GF	FT	0	12	0	17	0	17	0	15	0	15	0	15	0	17								
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
		OF	AWEC	405,638,246		486,108,379	3	414,489,452	3	480,118,780	3	755,965,055	3	411,844,113	3	3									
205	Education - School Finance <sup>2</sup>	Total												982,189,857	0	1,318,748,390	5	1,372,664,536	7	1,576,469,841	5	1,657,065,193	4	1,611,982,848	3
		GF	FT	10,521,128	0	67,081,292	4	0	5	0	5	0	4	0	4	0	3								
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0	0									
		OF	AWEC	971,668,729		1,251,667,098	1	1,372,664,536	2	1,576,469,841	0	1,657,065,193	0	1,611,982,848	0										
	(Including Capital Construction thru 01-02)																								
206	Department of Education	Total												239,556,568	115	253,629,519	159	257,261,066	153	283,031,675	153	258,923,799	132	265,138,897	132
		GF	FT	14,951,161	107	17,890,644	126	17,918,297	125	18,585,942	125	16,677,919	111	17,618,684	111										
		FF	PT	204,430,699	8	223,987,543	8	225,040,259	7	251,515,646	6	231,472,487	4	231,267,312	4										
		OF	AWEC	20,174,708		11,751,332	25	14,302,510	21	12,930,087	22	10,773,393	17	16,252,901	17										
	<b>Total</b>	<b>1,627,384,671</b>	<b>127</b>	<b>2,058,486,288</b>	<b>184</b>	<b>2,044,415,054</b>	<b>180</b>	<b>2,339,620,296</b>	<b>176</b>	<b>2,673,315,052</b>	<b>162</b>	<b>2,291,205,852</b>	<b>163</b>												
	<b>1a. Education (K-12) subtotals (includes approps. to CSPLF &amp; CSPLF Reserve Account)</b>	<b>GF</b>	<b>FT</b>	<b>25,472,289</b>	<b>119</b>	<b>84,971,936</b>	<b>147</b>	<b>17,918,297</b>	<b>147</b>	<b>18,585,942</b>	<b>145</b>	<b>17,972,348</b>	<b>138</b>	<b>19,752,678</b>	<b>139</b>										
		<b>FF</b>	<b>PT</b>	<b>204,430,699</b>	<b>8</b>	<b>223,987,543</b>	<b>8</b>	<b>225,040,259</b>	<b>7</b>	<b>251,515,646</b>	<b>6</b>	<b>231,472,487</b>	<b>4</b>	<b>231,267,312</b>	<b>4</b>										
		<b>OF</b>	<b>AWEC</b>	<b>1,397,481,683</b>	<b>0</b>	<b>1,749,526,809</b>	<b>29</b>	<b>1,801,456,498</b>	<b>26</b>	<b>2,069,518,708</b>	<b>25</b>	<b>2,423,870,217</b>	<b>20</b>	<b>2,040,185,862</b>	<b>20</b>										
<b>1b. Education (UW and Colleges)</b>																									
057	Community College Comm. <sup>3</sup>	Total												236,106,805	10	445,344,862	13	389,810,410	17	368,510,969	16	333,814,411	15	420,995,657	15
		GF	FT	206,024,886	10	259,840,609	12	260,650,848	14	254,601,611	16	282,147,467	15	328,233,620	15										
		FF	PT	112,500	0	2,937,809	0	2,711,847	0	2,726,990	0	1,839,522	0	1,840,840	0										
		OF	AWEC	29,969,419		182,566,444	1	126,447,715	3	111,182,368	0	49,827,422	0	90,921,197	0										
067	University of Wyoming	Total												415,473,122	0	464,129,242	3	600,582,830	0	603,180,938	0	526,343,863	0	454,758,935	0
		GF	FT	399,468,122	0	458,029,242	3	444,940,813	0	403,032,008	0	507,493,863	0	453,258,935	0										
		FF	PT	0	0	0	0	89,633,612	0	135,348,930	0	18,850,000	0	0	0										
		OF	AWEC	16,005,000		6,100,000	0	66,008,405	0	64,800,000	0	0	0	1,500,000	0										
069	WICHE	Total												4,991,806	0	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	5,195,930	0
		GF	FT	4,391,806	0	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	5,195,930	0										
		FF	PT	0	0	0	0	0	0	0	0	0	0	0											
		OF	AWEC	600,000		0	0	0	0	0	0	0	0	0											
167	UW - Medical Education	Total												0	0	26,277,246	104	30,571,011	107	38,147,979	131	44,914,868	162	48,696,391	161
		GF	FT			24,277,246	85	28,195,509	88	32,842,539	108	35,822,395	139	38,010,329	138										
		FF	PT			0	19	0	19	0	23	0	23	0											
		OF	AWEC			2,000,000	0	2,375,502	0	5,305,440	0	9,092,473	0	10,686,062	0										
	<b>Total</b>	<b>657,571,733</b>	<b>10</b>	<b>940,539,408</b>	<b>120</b>	<b>1,026,144,981</b>	<b>124</b>	<b>1,015,020,616</b>	<b>147</b>	<b>910,253,872</b>	<b>177</b>	<b>929,646,913</b>	<b>176</b>												
	<b>1b. Education (UW and Colleges) subtotals</b>	<b>GF</b>	<b>FT</b>	<b>610,884,814</b>	<b>10</b>	<b>746,935,155</b>	<b>100</b>	<b>738,967,900</b>	<b>102</b>	<b>695,656,888</b>	<b>124</b>	<b>830,644,455</b>	<b>154</b>	<b>824,698,814</b>	<b>153</b>										
		<b>FF</b>	<b>PT</b>	<b>112,500</b>	<b>0</b>	<b>2,937,809</b>	<b>19</b>	<b>92,345,459</b>	<b>19</b>	<b>138,075,920</b>	<b>23</b>	<b>20,689,522</b>	<b>23</b>	<b>1,840,840</b>	<b>23</b>										
		<b>OF</b>	<b>AWEC</b>	<b>46,574,419</b>	<b>0</b>	<b>190,666,444</b>	<b>1</b>	<b>194,831,622</b>	<b>3</b>	<b>181,287,808</b>	<b>0</b>	<b>58,919,895</b>	<b>0</b>	<b>103,107,259</b>	<b>0</b>										
<b>2. Health</b>																									
014	Miners' Hospital Board	Total												5,149,034	0	5,156,580	1	5,213,000	1	5,932,123	1	7,519,124	3	7,536,407	3
		GF	FT	0	0	0	0	0	0	0	0	0	0	0											
		FF	PT	0	0	0	0	0	0	0	0	0	0												
		OF	AWEC	5,149,034		5,156,580	1	5,213,000	1	5,932,123	1	7,519,124	3	7,536,407	3										
048	Department of Health	Total												1,243,684,780	1,520	1,443,424,130	1,567	1,505,802,204	1,570	1,740,938,744	1,526	1,859,361,946	1,451	1,888,740,084	1,460
		GF	FT	591,035,792	1,427	765,343,498	1,446	815,451,385	1,456	910,169,795	1,417	942,054,644	1,346	957,487,369	1,358										
		FF	PT	596,485,786	93	596,248,149	94	627,733,076	78	703,901,897	75	770,917,072	71	794,801,454	71										
		OF	AWEC	56,163,202		81,832,483	27	62,617,743	36	126,867,052	34	146,390,230	34	136,451,261	31										
	<b>Total</b>	<b>1,248,833,814</b>	<b>1,520</b>	<b>1,448,580,710</b>	<b>1,568</b>	<b>1,511,015,204</b>	<b>1,571</b>	<b>1,746,870,867</b>	<b>1,527</b>	<b>1,866,881,070</b>	<b>1,454</b>	<b>1,896,276,491</b>	<b>1,463</b>												
	<b>2. Health subtotals</b>	<b>GF</b>	<b>FT</b>	<b>591,035,792</b>	<b>1,427</b>	<b>765,343,498</b>	<b>1,446</b>	<b>815,451,385</b>	<b>1,456</b>	<b>910,169,795</b>	<b>1,417</b>	<b>942,054,644</b>	<b>1,346</b>	<b>957,487,369</b>	<b>1,358</b>										
		<b>FF</b>	<b>PT</b>	<b>596,485,786</b>	<b>93</b>	<b>596,248,149</b>	<b>94</b>	<b>627,733,076</b>	<b>78</b>	<b>703,901,897</b>	<b>75</b>	<b>770,917,072</b>	<b>71</b>	<b>794,801,454</b>	<b>71</b>										
		<b>OF</b>	<b>AWEC</b>	<b>61,312,236</b>	<b>0</b>	<b>86,989,063</b>	<b>28</b>	<b>67,830,743</b>	<b>37</b>	<b>132,799,175</b>	<b>35</b>	<b>153,909,354</b>	<b>37</b>	<b>143,987,668</b>	<b>34</b>										
<b>3. Justice, Public Safety, and Corrections</b>																									
008	Public Defenders	Total												12,572,507	72	16,345,393	80	23,509,610	83	24,917,942	91	25,247,495	92	25,397,550	93
		GF	FT	10,663,674	53	13,838,531	61	20,460,756	64	20,905,524	72	21,143,192	73	21,343,098	74										
		FF	PT	0	19	0	19	0	19	0	19	0	19	0											
		OF	AWEC	1,908,833		2,506,862	0	3,048,854	0	4,012,418	0	4,104,303	0	4,054,452	0										
015	Attorney General	Total												63,561,494	239	75,913,929	252	84,433,081	251	86,059,451	255	86,087,038	247	88,776,674	250
		GF	FT	44,151,594	233	59,624,492	246	65,852,578	243	64,424,618	247	64,765,207	243	65,735,918	246										
		FF	PT	13,701,185	6	8,747,364	6	8,739,879	6	12,405,596	6	12,397,017	2	13,056,180	2										
		OF	AWEC	5,708,715		7,542,073	0	9,840,624	2	9,229,237	2	8,924,814	2	9,984,576	2										
080	Corrections Department <sup>4</sup>	Total												371,242,331	815	261,168,090	1,149	249,088,994	1,304	300,423,032	1,301	299,975,252	1,284	299,993,247	1,284
		GF	FT	355,867,856	800	247,670,585	1,121	235,870,503	1,291	278,771,567	1,288	276,851,531	1,271	279,926,710	1,271										
		FF	PT	3,806,523	15	370,000	13	317,137	3	316,307	3	324,303	3	322,848	3										
		OF	AWEC	11,567,952		13,127,505	15	12,901,354	10	21,335,158	10	22,799,418	10	19,743,689	10										
081	Board of Parole	Total												1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	1,766,499	7	1,773,885	7
		GF	FT	1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	1,766,499	7	1,773,885	7										
		FF	PT	0	0	0	0	0	0	0	0	0	0												
		OF	AWEC	0		0	0	0	0	0	0	0	0												



**Summary of Appropriations and Positions 2005-06 thru 2015-16, by Service Expenditure Category Through the 2014 Budget Session \***

(adjusted for effective immediately and major de-appropriations)

#	Agency	05-06		07-08		09-10		11-12		13-14		15-16		
101	Supreme Court	Total	33,636,590	216	46,563,794	225	50,106,810	230	51,295,736	225	62,864,010	226	57,419,494	231
		GF FT	30,914,579	181	42,499,197	190	43,824,201	202	40,442,797	199	55,360,507	202	49,800,577	203
		FF PT	0	35	182,294	35	289,939	28	286,602	26	575,156	24	607,455	28
		OF AWEC	2,722,011		3,882,303	0	5,992,670	0	10,566,337	0	6,928,347	0	7,011,462	0
102	Board of Law Examiners	Total	70,000	0	105,000	0	155,000	0	155,000	0	178,750	0	178,750	0
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	70,000		105,000	0	155,000	0	155,000	0	178,750	0	178,750	0
103	Judicial Supervisory	Total	277,910	1	307,387	1	321,456	1	324,776	1	360,474	1	345,058	1
		GF FT	277,910	1	307,387	1	321,456	1	324,776	1	360,474	1	345,058	1
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
100-102	All Judicial districts	Total	14,498,655	86	16,791,812	88	18,748,568	88	21,150,115	92	21,554,585	93	24,768,064	98
		GF FT	14,498,655	80	16,791,812	84	18,748,568	84	21,150,115	90	21,554,585	91	24,768,064	95
		FF PT	0	6	0	4	0	4	0	2	0	2	0	3
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
151	District Attorney JD #1	Total	2,596,740	19	3,276,026	19	3,912,990	19	3,965,428	20	4,151,964	20	4,132,661	20
		GF FT	2,596,740	18	3,276,026	18	3,912,990	18	3,965,428	18	4,151,964	18	4,132,661	19
		FF PT	0	1	0	1	0	1	0	1	0	1	0	0
		OF AWEC	0		0	0	0	0	0	1	0	1	0	1
157	District Attorney JD #7	Total	2,515,142	19	2,993,479	20	3,415,499	20	3,823,256	20	3,922,422	19	3,927,247	19
		GF FT	2,515,142	18	2,993,479	19	3,415,499	20	3,823,256	20	3,922,422	19	3,927,247	19
		FF PT	0	1	0	1	0	0	0	0	0	0	0	0
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
160	County & Pros. Attys.	Total	1,306,000	0	3,242,000	0	5,828,250	0	6,105,700	0	6,026,897	0	6,388,897	0
		GF FT	1,306,000	0	3,242,000	0	5,828,250	0	6,105,700	0	6,026,897	0	6,388,897	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
<b>3. Justice, Public Safety, and Corrections subtotals</b>	<b>Total</b>	<b>GF FT</b>	<b>503,631,403</b>	<b>1,473</b>	<b>428,317,832</b>	<b>1,841</b>	<b>441,180,347</b>	<b>2,003</b>	<b>499,938,458</b>	<b>2,012</b>	<b>512,135,386</b>	<b>1,989</b>	<b>513,101,527</b>	<b>2,003</b>
		<b>FF PT</b>	<b>464,146,184</b>	<b>1,390</b>	<b>391,854,431</b>	<b>1,747</b>	<b>399,894,890</b>	<b>1,930</b>	<b>441,631,803</b>	<b>1,942</b>	<b>455,903,278</b>	<b>1,925</b>	<b>458,142,115</b>	<b>1,935</b>
		<b>OF AWEC</b>	<b>17,507,708</b>	<b>83</b>	<b>9,299,658</b>	<b>79</b>	<b>9,346,955</b>	<b>61</b>	<b>13,008,505</b>	<b>57</b>	<b>13,296,476</b>	<b>51</b>	<b>13,986,483</b>	<b>55</b>
			<b>21,977,511</b>	<b>0</b>	<b>27,163,743</b>	<b>15</b>	<b>31,938,502</b>	<b>12</b>	<b>45,298,150</b>	<b>13</b>	<b>42,935,632</b>	<b>13</b>	<b>40,972,929</b>	<b>13</b>
<b>4. Family Services</b>														
049	Dept. of Family Svcs	Total	214,748,264	792	275,165,510	815	285,085,826	813	280,104,858	780	270,857,884	733	296,730,778	719
		GF FT	115,287,758	758	170,739,922	777	166,692,786	777	167,390,280	751	154,163,588	709	171,186,249	695
		FF PT	90,026,613	34	94,854,401	34	100,661,608	32	100,118,058	25	105,928,721	21	114,224,798	21
		OF AWEC	9,433,893		9,571,187	4	17,731,432	4	12,596,520	4	10,765,575	3	11,319,731	3
<b>4. Family Services subtotals</b>	<b>Total</b>	<b>GF FT</b>	<b>115,287,758</b>	<b>758</b>	<b>170,739,922</b>	<b>777</b>	<b>166,692,786</b>	<b>777</b>	<b>167,390,280</b>	<b>751</b>	<b>154,163,588</b>	<b>709</b>	<b>171,186,249</b>	<b>695</b>
		<b>FF PT</b>	<b>90,026,613</b>	<b>34</b>	<b>94,854,401</b>	<b>34</b>	<b>100,661,608</b>	<b>32</b>	<b>100,118,058</b>	<b>25</b>	<b>105,928,721</b>	<b>21</b>	<b>114,224,798</b>	<b>21</b>
		<b>OF AWEC</b>	<b>9,433,893</b>	<b>0</b>	<b>9,571,187</b>	<b>4</b>	<b>17,731,432</b>	<b>4</b>	<b>12,596,520</b>	<b>4</b>	<b>10,765,575</b>	<b>3</b>	<b>11,319,731</b>	<b>3</b>
<b>5. Employment, Economic Development, and Commerce</b>														
009	Natural Gas Pipeline Authority	Total	1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	1,158,651	0	1,158,651	0
		GF FT	1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	1,158,651	0	1,158,651	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
023	Public Service Commission	Total	31,024,947	36	15,042,234	36	15,862,777	36	15,753,843	35	15,680,487	38	15,992,620	38
		GF FT	500,000	36	500,000	36	0	36	0	35	0	37	0	37
		FF PT	206,860	0	250,860	0	252,670	0	334,000	0	310,000	0	310,000	0
		OF AWEC	30,318,087		14,291,374	0	15,610,107	0	15,419,843	0	15,370,487	1	15,682,620	1
024	Dept. State Parks & Cultural Res.	Total	57,490,542	274	62,258,430	273	57,983,876	270	56,841,821	263	56,016,349	257	57,148,574	257
		GF FT	37,823,298	181	41,061,824	181	36,849,404	178	35,599,478	172	34,245,924	167	33,267,021	167
		FF PT	9,365,528	93	6,742,834	92	6,621,279	91	6,359,043	91	6,585,141	90	7,423,005	90
		OF AWEC	10,301,716		14,453,772	0	14,513,193	1	14,883,300	0	15,185,284	0	16,458,548	0
025	Department of Employment <sup>5</sup>	Total	66,018,759	325	68,883,955	328	83,506,724	327	85,083,163	316	0	0	0	0
		GF FT	2,843,362	314	3,512,330	322	3,754,670	321	3,795,832	310	0	0	0	0
		FF PT	19,438,485	11	19,543,399	0	20,363,611	0	20,536,861	0	0	0	0	0
		OF AWEC	43,736,912		45,828,226	6	59,388,443	6	60,750,470	6	0	0	0	0
026	Dept. of Workforce Services <sup>5</sup>	Total	73,463,664	298	78,862,864	281	77,184,944	272	78,568,639	254	0	0	0	0
		GF FT	10,185,930	273	18,882,961	281	21,564,880	272	22,058,662	254	0	0	0	0
		FF PT	59,224,786	25	50,954,262	0	48,300,238	0	49,114,905	0	0	0	0	0
		OF AWEC	4,052,948		9,025,641	0	7,319,826	0	7,395,072	0	0	0	0	0
032	Infrastructure Authority	Total	6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	1,620,426	0	1,620,032	0
		GF FT	6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	1,620,426	0	1,620,032	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	0		0	0	0	0	0	0	0	0	0	0
041	Fire Prevention	Total	4,518,664	33	6,895,407	36	7,333,814	36	7,415,336	36	7,247,219	34	7,120,104	34
		GF FT	4,116,454	33	6,418,453	36	6,814,786	36	6,794,913	36	6,585,833	34	6,464,680	34
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	402,210		476,954	0	519,028	0	620,423	0	661,386	0	655,424	0
044	Insurance Department	Total	22,298,654	25	30,851,713	27	52,893,682	27	61,664,622	24	61,610,609	26	61,484,834	26
		GF FT	0	25	3,000,000	27	6,000,000	27	8,500,000	24	5,860,000	26	5,760,000	26
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0
		OF AWEC	22,298,654		27,851,713	0	46,893,682	0	53,164,622	0	55,750,609	0	55,724,834	0

**Summary of Appropriations and Positions 2005-06 thru 2015-16, by Service Expenditure Category Through the 2014 Budget Session \***  
 (adjusted for effective immediately and major de-appropriations)

#	Agency		05-06	07-08	09-10	11-12	13-14	15-16						
053	Dept. of Workforce Services <sup>5</sup>	Total				1,782,405	0	220,770,996	563	159,925,787	561			
		GF FT				0	0	24,850,724	557	24,832,781	555			
		FF PT				0	0	129,558,810	0	69,105,008	0			
		OF AWEC				1,782,405	0	66,361,462	6	65,987,998	6			
055	Oil & Gas Commission	Total	6,940,822	36	8,722,202	41	9,703,572	41	9,708,309	41	13,816,045	39	10,993,596	40
		GF FT	0	36	0	41	0	41	0	41	0	39	0	40
		FF PT	385,000	0	346,486	0	394,774	0	390,680	0	350,136	0	314,263	0
		OF AWEC	6,555,822		8,375,716	0	9,308,798	0	9,317,629	0	13,465,909	0	10,679,333	0
066	Wyoming Tourism Board	Total	0	0	0	0	26,497,304	0	41,255,242	0	27,359,263	0	28,553,699	0
		GF FT					26,493,704	0	41,251,642	0	27,355,663	0	28,550,099	0
		FF PT					0	0	0	0	0	0	0	0
		OF AWEC					3,600	0	3,600	0	3,600	0	3,600	0
070	Enhanced Oil Recovery Comm.	Total	0	0	6,110,825	0	5,805,283	0	5,854,823	0	5,704,523	0	5,722,152	0
		GF FT			6,110,825	0	5,805,283	0	5,854,823	0	5,704,523	0	5,722,152	0
		FF PT			0	0	0	0	0	0	0	0	0	0
		OF AWEC			0	0	0	0	0	0	0	0	0	0
085	Wyoming Business Council <sup>6</sup>	Total	93,450,398	0	165,683,409	2	119,594,084	0	102,343,216	0	93,838,005	0	134,477,246	0
		GF FT	83,097,125	0	155,030,136	1	110,172,004	0	92,920,784	0	84,186,546	0	101,468,880	0
		FF PT	7,844,061	0	7,844,061	1	7,919,061	0	7,844,413	0	7,876,279	0	6,216,186	0
		OF AWEC	2,509,212		2,809,212	0	1,503,019	0	1,578,019	0	1,775,180	0	26,792,180	0
		<b>Total</b>	<b>363,450,500</b>	<b>1,027</b>	<b>451,201,832</b>	<b>1,024</b>	<b>459,512,617</b>	<b>1,009</b>	<b>469,173,912</b>	<b>969</b>	<b>504,822,573</b>	<b>957</b>	<b>484,197,295</b>	<b>956</b>
5.	<b>Employment, Econ. Development, and Commerce</b>	GF FT	146,810,219	898	242,407,322	925	220,601,288	911	219,678,627	872	191,568,290	860	208,844,296	859
	<b>subtotals</b>	FF PT	96,464,720	129	85,681,902	93	83,851,633	91	84,579,902	91	144,680,366	90	83,368,462	90
		OF AWEC	120,175,561	0	123,112,608	6	155,059,696	7	164,915,383	6	168,573,917	7	191,984,537	7
<b>6. Natural Resources, Environment, and Recreation</b>														
010	Agriculture	Total	38,082,781	92	34,259,915	95	37,398,252	94	39,911,915	93	38,847,793	91	40,274,286	91
		GF FT	31,179,155	79	27,868,092	87	30,396,651	85	33,194,189	85	31,422,897	83	32,960,234	83
		FF PT	1,159,667	13	1,026,097	8	1,103,393	9	1,124,619	8	1,521,674	8	1,399,882	8
		OF AWEC	5,743,959		5,365,726	0	5,898,208	0	5,593,107	0	5,903,222	0	5,914,170	0
020	Environmental Quality	Total	106,767,224	229	131,606,456	265	152,140,661	272	173,811,414	273	244,015,539	267	177,998,291	266
		GF FT	20,885,945	229	41,883,170	262	39,866,518	268	37,169,738	269	70,498,476	264	49,488,501	264
		FF PT	74,904,319	0	75,687,577	0	95,879,732	0	105,359,839	0	157,031,921	0	95,409,907	0
		OF AWEC	10,976,960		14,035,709	3	16,394,411	4	31,281,837	4	16,485,142	3	33,099,883	2
029	Water Development Office <sup>7</sup>	Total	78,267,991	24	92,168,076	26	124,471,166	26	137,291,261	26	118,630,492	26	63,061,812	26
		GF FT	0	24	0	26	0	26	6,960,430	26	6,975,000	26	0	26
		FF PT	0	0	0	0	0	0	25,402,070	0	23,025,000	0	12,406,005	0
		OF AWEC	78,267,991		92,168,076	0	124,471,166	0	104,928,761	0	88,630,492	0	50,655,807	0
037	State Engineer	Total	21,718,658	143	26,034,466	145	30,439,658	146	30,152,176	140	28,776,434	136	29,097,003	136
		GF FT	20,973,370	123	25,371,503	132	29,562,075	135	29,109,779	128	27,627,809	124	27,851,585	125
		FF PT	0	20	0	13	0	11	0	11	0	11	0	
		OF AWEC	745,288		662,963	0	877,583	0	1,042,397	1	1,148,625	1	1,245,418	0
039	Wildlife & Nat Resource Bd. <sup>8</sup>	Total	15,300,000	0	51,480,000	2	48,738,918	2	25,643,803	1	45,793,822	2	25,035,651	2
		GF FT	0	0	49,850,000	2	36,122,297	2	11,548,854	1	17,155,806	2	10,609,525	2
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	15,300,000		1,630,000	0	12,616,621	0	14,094,949	0	22,638,016	0	14,426,126	0
040	Game and Fish Department <sup>9</sup>	Total	6,593,570	9	23,823,561	27	28,309,974	46	10,202,969	72	10,746,857	89	16,475,381	89
		GF FT	6,593,570	9	23,823,561	9	28,309,974	23	9,752,969	21	9,752,858	21	14,666,488	21
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	0		0	18	0	23	450,000	51	993,999	68	1,808,893	68
042	Geological Survey	Total	3,464,837	29	5,536,906	27	6,026,562	28	5,805,481	31	5,289,696	23	5,126,810	23
		GF FT	3,464,837	25	5,536,906	27	5,291,946	27	5,167,380	27	5,289,696	23	5,126,810	23
		FF PT	0	4	0	0	734,616	0	638,101	0	0	0	0	
		OF AWEC	0		0	0	0	1	0	4	0	0	0	
060	Office of State Lands & Invest. <sup>10</sup>	Total	188,388,238	102	398,139,913	112	464,779,443	110	267,176,943	109	317,017,582	100	290,908,324	101
		GF FT	110,221,399	98	315,052,718	108	383,533,774	108	142,752,020	105	215,081,322	96	202,282,267	96
		FF PT	34,675,467	4	33,786,222	4	35,093,998	2	58,855,883	4	56,724,651	4	43,667,632	4
		OF AWEC	43,491,372		49,300,973	0	46,151,671	0	65,569,040	0	45,211,609	0	44,958,425	1
220	Env. Quality Council	Total	494,425	3	654,460	3	708,856	3	868,793	3	866,776	3	770,636	3
		GF FT	494,425	3	654,460	3	708,856	3	868,793	3	866,776	3	770,636	3
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	0		0	0	0	0	0	0	0	0	0	
		<b>Total</b>	<b>334,176,360</b>	<b>631</b>	<b>447,654,435</b>	<b>702</b>	<b>504,638,490</b>	<b>727</b>	<b>525,008,195</b>	<b>748</b>	<b>621,584,991</b>	<b>737</b>	<b>443,348,194</b>	<b>737</b>
6.	<b>Natural Resources subtotals (excluding local govt. distributions and SLIB grants)<sup>16</sup></b>	GF FT	103,911,337	590	207,391,092	656	198,817,091	677	164,067,592	665	229,670,640	642	168,756,046	643
		FF PT	110,739,453	41	110,499,896	25	132,811,739	22	191,380,512	23	244,303,246	23	152,883,426	23
		OF AWEC	119,525,570	0	129,763,447	21	173,009,660	28	169,560,091	60	147,611,105	72	121,708,722	71
<b>7. Transportation</b>														
045	Department of Transportation <sup>11</sup>	Total	177,578,817	531	383,021,011	566	405,855,706	566	287,820,094	559	300,620,099	560	263,785,857	563
		GF FT	15,487,671	529	228,373,759	562	234,282,011	562	115,003,379	556	85,139,258	557	64,826,366	560
		FF PT	9,696,743	2	2,604,898	1	42,846,463	1	40,532,959	0	74,830,260	0	53,976,483	0
		OF AWEC	152,394,403		152,042,354	3	128,727,232	3	132,283,756	3	140,650,581	3	144,983,008	3
7.	<b>Transportation subtotals</b>	GF FT	15,487,671	529	228,373,759	562	234,282,011	562	115,003,379	556	85,139,258	557	64,826,366	560
		FF PT	9,696,743	2	2,604,898	1	42,846,463	1	40,532,959	0	74,830,260	0	53,976,483	0
		OF AWEC	152,394,403		152,042,354	3	128,727,232	3	132,283,756	3	140,650,581	3	144,983,008	3

**Summary of Appropriations and Positions 2005-06 thru 2015-16, by Service Expenditure Category Through the 2014 Budget Session \***

(adjusted for effective immediately and major de-appropriations)

#	Agency		05-06	07-08	09-10	11-12	13-14	15-16						
<b>8. General Government</b>														
001	Office of the Governor <sup>12</sup>	Total	56,659,242	55	48,577,177	55	50,249,020	52	45,915,178	48	35,823,817	48	36,003,068	50
		GF FT	11,434,774	54	17,501,771	54	15,168,728	51	16,183,288	46	14,427,403	47	15,149,274	49
		FF PT	43,945,158	1	30,206,096	1	32,618,501	1	29,112,580	1	20,452,104	1	19,998,831	1
		OF AWEC	1,279,310		869,310	0	2,461,791	0	619,310	1	944,310	0	854,963	0
002	Secretary of State	Total	5,375,605	27	12,369,285	28	7,068,164	30	7,008,713	30	7,885,908	31	9,310,366	31
		GF FT	4,742,144	27	11,708,405	28	6,244,134	30	6,179,008	30	6,864,805	31	7,847,610	31
		FF PT	0	0	0	0	0	0	0	0	172,444	0	170,103	0
		OF AWEC	633,461		660,880	0	824,030	0	829,705	0	849,379	0	1,292,653	0
003	State Auditor	Total	10,861,011	25	16,010,383	27	17,654,446	27	20,006,735	26	20,782,057	25	19,371,971	26
		GF FT	10,861,011	25	16,010,383	26	17,654,446	26	19,933,735	25	20,782,057	25	19,371,971	26
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	0		0	1	0	1	73,000	1	0	0	0	
004	State Treasurer	Total	64,603,184	25	55,617,317	28	69,622,550	28	72,439,178	27	69,404,787	26	70,232,476	26
		GF FT	39,570,392	25	11,607,384	26	19,119,280	26	26,442,443	26	18,406,646	25	15,150,991	26
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	25,032,792		44,009,933	2	50,503,270	2	45,996,735	1	50,998,141	1	55,081,485	0
006	Administration & Information <sup>13</sup>	Total	370,900,905	371	516,143,861	370	625,442,840	372	609,280,720	375	674,882,319	241	1,031,526,788	239
		GF FT	95,648,997	369	132,550,687	367	191,461,269	368	127,745,915	371	98,493,502	239	147,357,383	237
		FF PT	1,270,017	2	1,075,946	3	11,147,884	3	1,141,116	2	1,171,034	2	1,171,034	2
		OF AWEC	273,981,891		382,517,228	0	422,833,687	1	480,393,689	2	575,217,783	0	882,998,371	0
007	Adjutant General <sup>12</sup>	Total	40,613,258	233	201,638,218	261	56,905,177	267	94,280,854	257	91,463,610	279	113,161,635	290
		GF FT	13,460,810	179	46,480,743	201	26,824,572	214	30,421,130	208	29,834,921	230	17,355,154	241
		FF PT	20,543,828	54	152,506,708	55	27,333,118	51	62,233,535	47	56,171,863	47	90,676,289	47
		OF AWEC	6,608,620		2,650,767	5	2,747,487	2	1,626,189	2	5,456,826	2	5,130,192	2
011	Department of Revenue <sup>14</sup>	Total	127,732,503	129	196,721,949	129	196,156,185	133	240,273,581	130	230,095,842	118	230,396,806	119
		GF FT	14,748,691	128	27,019,246	128	19,096,914	131	19,928,786	129	19,693,506	118	19,729,479	119
		FF PT	0	1	0	1	0	1	0	0	0	0	0	
		OF AWEC	112,983,812		169,702,703	0	177,059,271	1	220,344,795	1	210,402,336	0	210,667,327	0
021	Department of Audit	Total	16,244,411	109	20,187,526	122	22,322,137	118	24,660,872	118	24,535,941	110	23,571,851	110
		GF FT	10,010,526	109	12,468,945	122	14,379,241	118	14,795,426	116	14,560,647	110	12,672,876	110
		FF PT	3,195,190	0	4,118,468	0	4,711,204	0	5,056,199	2	5,047,172	0	5,011,410	0
		OF AWEC	3,038,695		3,600,113	0	3,231,692	0	4,809,247	0	4,928,122	0	5,887,565	0
051	Livestock Board	Total	12,031,374	17	10,876,842	68	15,651,114	106	16,001,001	119	17,265,256	113	18,039,033	117
		GF FT	3,036,371	17	5,668,220	18	8,406,337	20	7,921,561	20	7,981,994	20	8,199,632	20
		FF PT	0	0	2,136	0	18,458	0	23,649	0	426,151	0	425,092	0
		OF AWEC	8,995,003		5,206,486	50	7,226,319	86	8,055,791	99	8,857,111	93	9,414,309	97
063	Governor's Residence	Total	499,077	5	654,973	5	778,772	5	773,875	4	694,651	4	693,239	4
		GF FT	499,077	2	654,973	3	778,772	3	773,875	3	694,651	3	693,239	3
		FF PT	0	3	0	2	0	2	0	1	0	1	0	
		OF AWEC	0		0	0	0	0	0	0	0	0	0	
072	Wyoming Retirement System <sup>15</sup>	Total	11,474,090	27	31,658,854	27	12,067,655	38	17,957,022	38	13,848,438	37	15,727,689	37
		GF FT	5,500,000	27	24,717,102	27	1,273,155	38	44,955	38	32,755	37	32,755	37
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	5,974,090		6,941,752	0	10,794,500	0	17,912,067	0	13,815,683	0	15,694,934	0
077	Enterprise Technology Services	Total									78,874,502	289	130,629,138	290
		GF FT									31,402,792	283	43,616,770	284
		FF PT									0	1	0	
		OF AWEC									47,471,710	5	87,012,368	5
201	LSO	Total	14,502,065	4	17,354,640	5	17,446,790	0	19,565,303	0	20,044,604	0	18,329,887	0
		GF FT	13,142,065	4	17,341,390	4	17,396,790	0	19,565,303	0	19,899,604	0	18,329,887	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	1,360,000		13,250	1	50,000	0	0	0	145,000	0	0	
211	Board of Equalization	Total	1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	1,703,562	6	1,643,862	6
		GF FT	1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	1,703,562	6	1,643,862	6
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	0		0	0	0	0	0	0	0	0	0	
270	Administrative Hearings	Total	1,698,646	7	2,465,727	9	3,423,968	10	3,462,196	10	3,890,240	12	3,912,901	12
		GF FT	0	7	0	9	0	10	0	10	0	12	0	
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	1,698,646		2,465,727	0	3,423,968	0	3,462,196	0	3,890,240	0	3,912,901	0
	Other Boards and Commissions	Total	10,132,566	44	11,783,284	47	13,383,495	48	13,719,376	47	14,877,292	47	14,709,438	49
		GF FT	0	37	0	38	110,000	40	20,000	40	70,917	41	2,723	45
		FF PT	214,569	7	0	7	0	6	0	6	0	5	0	
		OF AWEC	9,917,997	0	11,783,284	2	13,273,495	2	13,699,376	1	14,806,375	1	14,706,715	0
XXX	Compensation <sup>16</sup>	Total	24,674,897	0	27,481,781	0	157,300,000	0	54,179,071	0	15,490,019	0	46,600,000	0
		GF FT	24,674,897	0	27,481,781	0	6,700,000	0	30,684,071	0	5,515,019	0	32,000,000	0
		FF PT	0	0	0	0	0	0	0	0	0	0	0	
		OF AWEC	0	0	0	0	150,600,000	0	23,495,000	0	9,975,000	0	14,600,000	0
<b>8. General Government subtotals (including local gov. distributions and SLIB grants) <sup>17</sup></b>		<b>Total</b>	<b>894,203,552</b>	<b>1,085</b>	<b>1,487,119,640</b>	<b>1,188</b>	<b>1,650,625,757</b>	<b>1,241</b>	<b>1,407,139,570</b>	<b>1,236</b>	<b>1,509,962,845</b>	<b>1,386</b>	<b>1,989,260,148</b>	<b>1,406</b>
		GF FT	338,530,473	1,017	635,388,853	1,058	701,342,082	1,082	434,855,391	1,069	445,364,061	1,227	534,153,606	1,246
		FF PT	69,168,762	68	187,909,354	69	75,829,165	64	97,567,079	59	83,440,768	57	117,452,759	56
		OF AWEC	486,504,317	0	663,821,433	61	878,429,510	95	874,717,100	108	981,158,016	102	1,337,653,783	104

**Summary of Appropriations and Positions 2005-06 thru 2015-16, by Service Expenditure Category Through the 2014 Budget Session \***

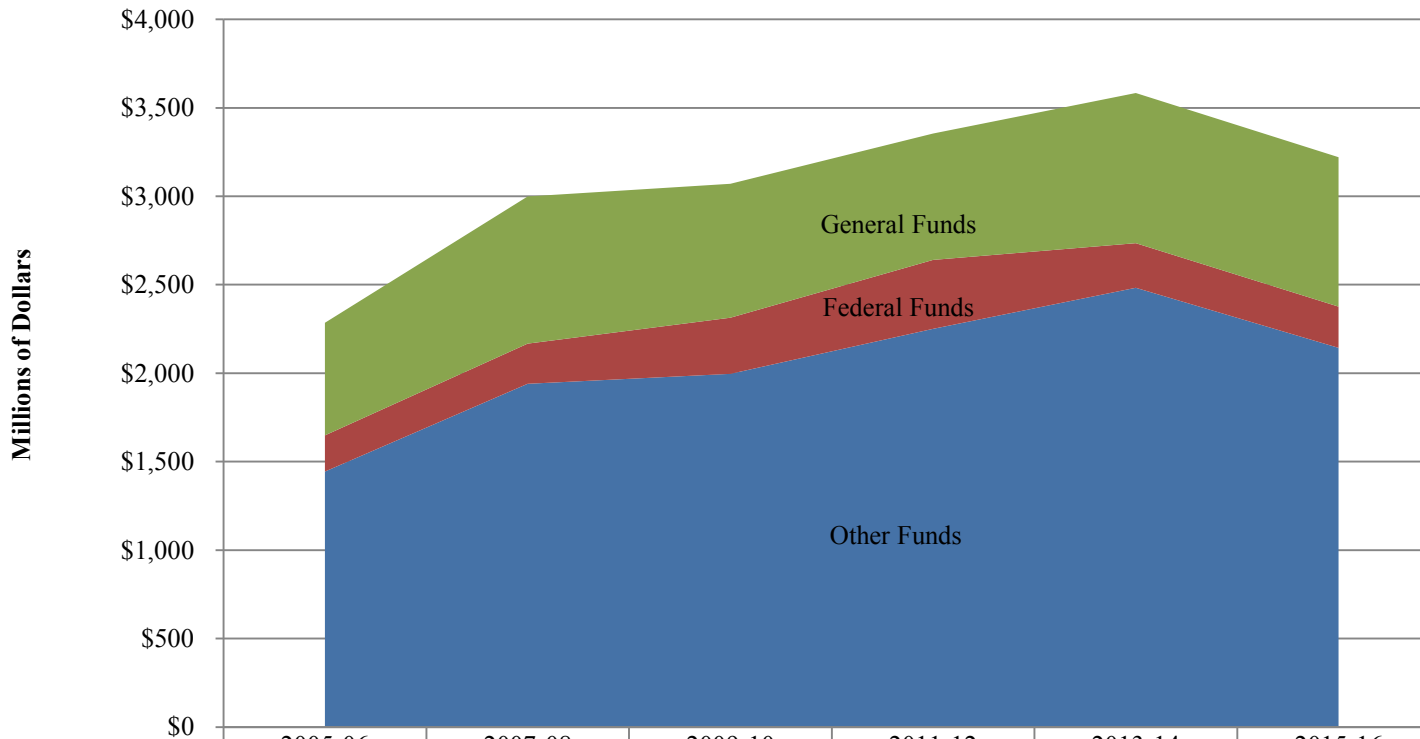
(adjusted for effective immediately and major de-appropriations)

#	Agency		05-06	07-08	09-10	11-12	13-14	15-16						
<b>9a. Long Term Savings (including approps. to PWMTF, PWMTF Reserve Account, LSRA, SFP Reserve Account)<sup>18</sup></b>	<b>Total</b>		<b>300,988,185</b>	<b>0</b>	<b>517,972,101</b>	<b>0</b>	<b>701,286,373</b>	<b>0</b>	<b>609,569,380</b>	<b>0</b>	<b>659,036,302</b>	<b>0</b>	<b>105,000,000</b>	<b>0</b>
	GF	FT	74,583,915	0	217,972,101	0	0	0	548,262,784	0	275,328,527	0	65,000,000	0
	FF	PT	0	0	0	0	0	0	0	0	0	0	0	0
	OF	AWEC	226,404,270	0	300,000,000	0	701,286,373	0	61,306,596	0	383,707,775	0	40,000,000	0
<b>9b. Set asides/Transfers (including approps. to accounts which may be used for future expenditures specific to the set aside, i.e. - Strategic Investments and Projects Account (SIPA), water accounts, etc.)</b>	<b>Total</b>		<b>64,070,000</b>	<b>0</b>	<b>50,043,656</b>	<b>0</b>	<b>12,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,000,000</b>	<b>0</b>	<b>77,365,000</b>	<b>0</b>
	GF	FT	0	0	0	0	0	0	0	0	135,000,000	0	57,365,000	0
	FF	PT	0	0	0	0	0	0	0	0	0	0	0	0
	OF	AWEC	64,070,000	0	50,043,656	0	12,250,000	0	0	0	0	0	20,000,000	0
<b>Grand Totals</b>	<b>Total</b>		<b>6,386,637,299</b>	<b>7,196</b>	<b>8,488,102,423</b>	<b>8,008</b>	<b>9,046,985,355</b>	<b>8,234</b>	<b>9,180,266,246</b>	<b>8,154</b>	<b>9,964,470,074</b>	<b>8,155</b>	<b>9,289,918,055</b>	<b>8,186</b>
	GF	FT	2,486,150,452	6,738	3,691,378,069	7,418	3,493,967,730	7,644	3,715,302,481	7,541	3,762,809,089	7,558	3,530,212,539	7,588
	FF	PT	1,194,632,984	458	1,314,023,610	422	1,390,466,357	375	1,620,680,478	359	1,689,558,918	340	1,563,802,017	343
	OF	AWEC	2,705,853,863	0	3,482,700,744	168	4,162,551,268	215	3,844,283,287	254	4,512,102,067	257	4,195,903,499	255

\* Numbers shown for each biennia have been revised based on the most current understanding of how and when appropriations were made to each agency. FY 2013-14 and FY 2015-16 biennia amounts reflect the impact of the appropriations passed during the 2014 Budget Session. Some adjustments were also made to biennia previous to FY 2013-14 including, but not limited to, consistent definition and interpretation of appropriations with other LSO Budget/Fiscal documents and publications, consistent treatment of "effective immediate" amounts across all biennia (particularly with the Water Development Commission (Agency 029) and the Wyoming Wildlife and Natural Resources Board (Agency 039), and the FY 2010 (mid-biennium) budget reduction/reversions as executed by the Governor under his plan submitted to the Legislature (funding and positions).

- 2002 Session Laws, Ch. 99, created the School Facilities Department (agency 027), and transferred school capital construction and major maintenance budgets and responsibility from the Department of Education - School Finance (agency 205) to the School Facilities Department (agency 027).
- The last General Fund appropriation to the School Foundation Program was during the 2003-04 biennium.
- The Higher Education Assistance Authority (Agency 047) was transferred into the Community College Commission (Agency 057) in the 2007-08 biennium.
- 2004 Session Laws, Ch. 95 provided the initial appropriation for capital construction of the medium security correctional facility; additional appropriations for construction and operations were made in the 2005-06 and 2007-08 biennia.
- The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.
- Appropriations to the Wyoming Business Council (Agency 085) include funds for the Business Ready Communities (beginning 2003) and Community Facilities (beginning 2005) grant and loan programs to local governments.
- Appropriations from water development accounts for planning studies and construction projects are included, in addition to appropriations to the Water Development Office for administration. Transfers from reserve accounts to water development accounts are excluded to avoid double-counting of appropriated funds.
- 2005 Session Laws, Ch. 225 created the Wildlife and Natural Resource Board (Agency 039) with initial appropriations to the Wyoming Wildlife and Natural Resource Trust and Income accounts. The Legislature has made subsequent appropriations in each biennia to the trust and income accounts to fund large and small rehabilitation projects as well as for board/agency administration.
- General Fund appropriations to the Wyoming Game and Fish Department (Agency 040) include funds for capital construction projects, sage grouse, brucellosis and chronic wasting disease management, game and fish license revenue recoupment and other programs like the Veterinary Services, Wolf Management and Aquatic Invasive Species programs.
- Some General and Other Fund appropriations for the Office of State Lands & Investments (Agency 060) include funds administered through grant and loan programs (i.e. - Mineral Royalty Grant Program, etc.), as well as the direct distribution of funds appropriated by the Legislature for both government operations and capital construction for local governments.
- General and Other Fund (i.e. - SIPA) appropriations to the Wyoming Department of Transportation (Agency 045) include funding for the WyoLink public safety system, multi-lane highway construction, air services enhancement/airport improvements programs, public transit and other programs.
- Emergency Management responsibilities were transferred to the Adjutant General/Wyoming Military Department (Agency 007) in the 1997-98 biennium. These responsibilities and funding for emergency management were later transferred to the Governor (Agency 001) in the 2005-06 biennium.
- The Employees Insurance Board (Agency 043) was transferred into the Department of Administration and Information in the 2003-04 biennium (now the Employees Group Insurance Division).
- In the 1999-00 biennium, the Liquor Commission was transferred into the Department of Revenue. In the 2007-08 biennium, \$46.6 million was appropriated from the Budget Reserve Account to the Department of Revenue to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption.
- General funds were appropriated in the 2003-04 through 2007-08 biennia to fund the unfunded liability of the Wyoming law enforcement retirement pension plan created by W.S. 9-3-432.
- Appropriations for compensation have been authorized by the Legislature under various agencies (i.e. - Governor's Office-001, the Auditor's Office-003, or Budget Bill Section 300). These appropriations do not reflect all compensation increases. These across-the-board compensation appropriations generally do not include funds directed to the judicial branch, UW, or community colleges. Figures shown may include amounts for salary increases, employee/employer retirement pension plan contribution increases, employee health insurance contribution increases, state deferred compensation retirement plan matching funds, and funds to maintain employee longevity incentive pay.
- Category 6 (Natural Resources, Environment, and Recreation) subtotal has been adjusted lower to reclassify General and Other Fund appropriations for the Mineral Royalty Grant Program, local government distributions and county block allocations under Category 8 (General Government).
- "Other Funds" appropriated to long-term savings include transfers from the budget Reserve Account to the long-term savings accounts.

**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 1 - Education (K-12 and Higher Ed.)  
FY 2005-06 through 2015-16 Biennia**

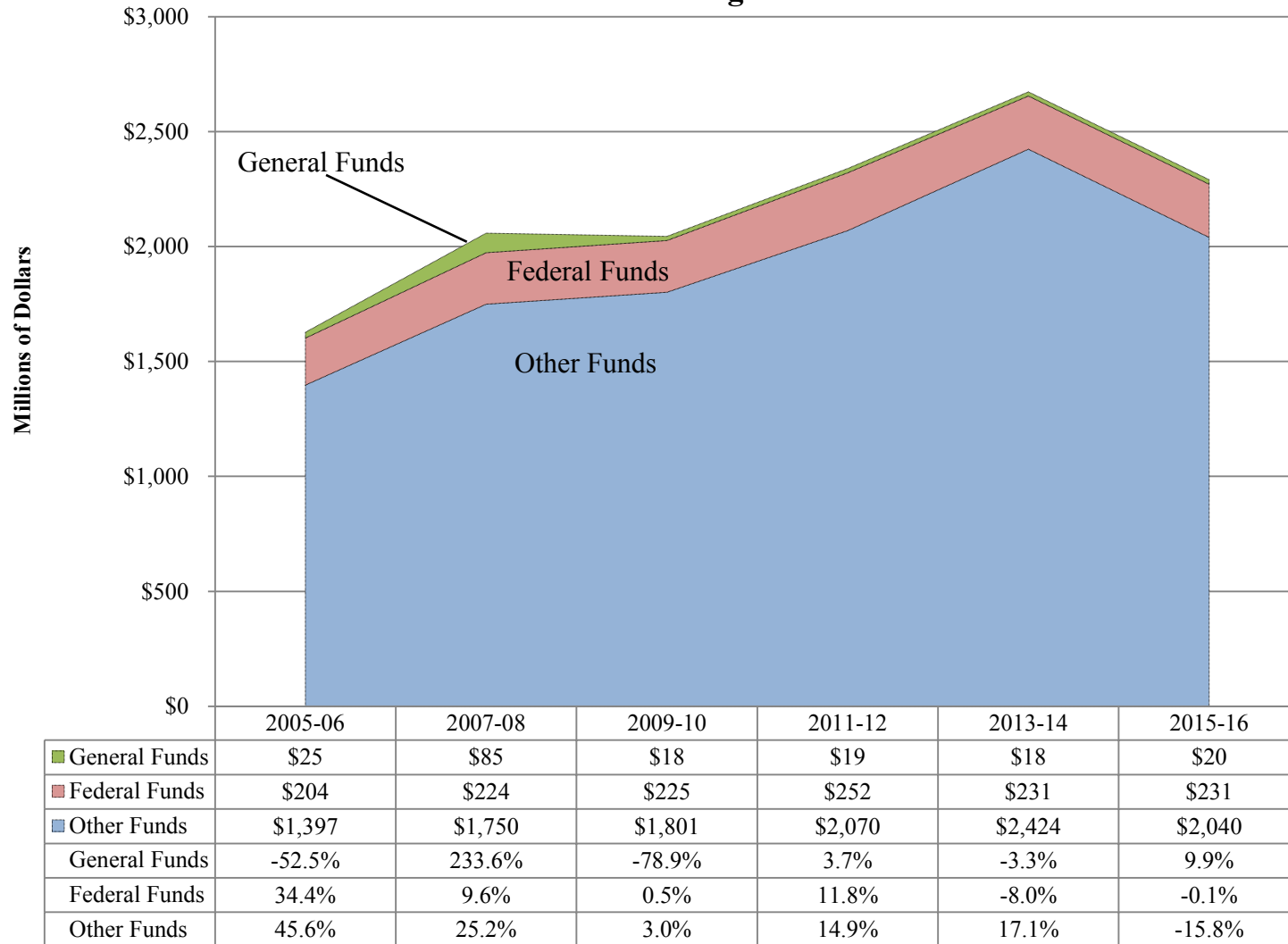


	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ General Funds	\$636	\$832	\$757	\$714	\$849	\$844
■ Federal Funds	\$205	\$227	\$317	\$390	\$252	\$233
■ Other Funds	\$1,444	\$1,940	\$1,996	\$2,251	\$2,483	\$2,143
General Funds	41.7%	30.7%	-9.0%	-5.6%	18.8%	-0.5%
Federal Funds	33.0%	10.9%	39.9%	22.8%	-35.3%	-7.6%
Other Funds	40.7%	34.4%	2.9%	12.7%	10.3%	-13.7%

Notes:

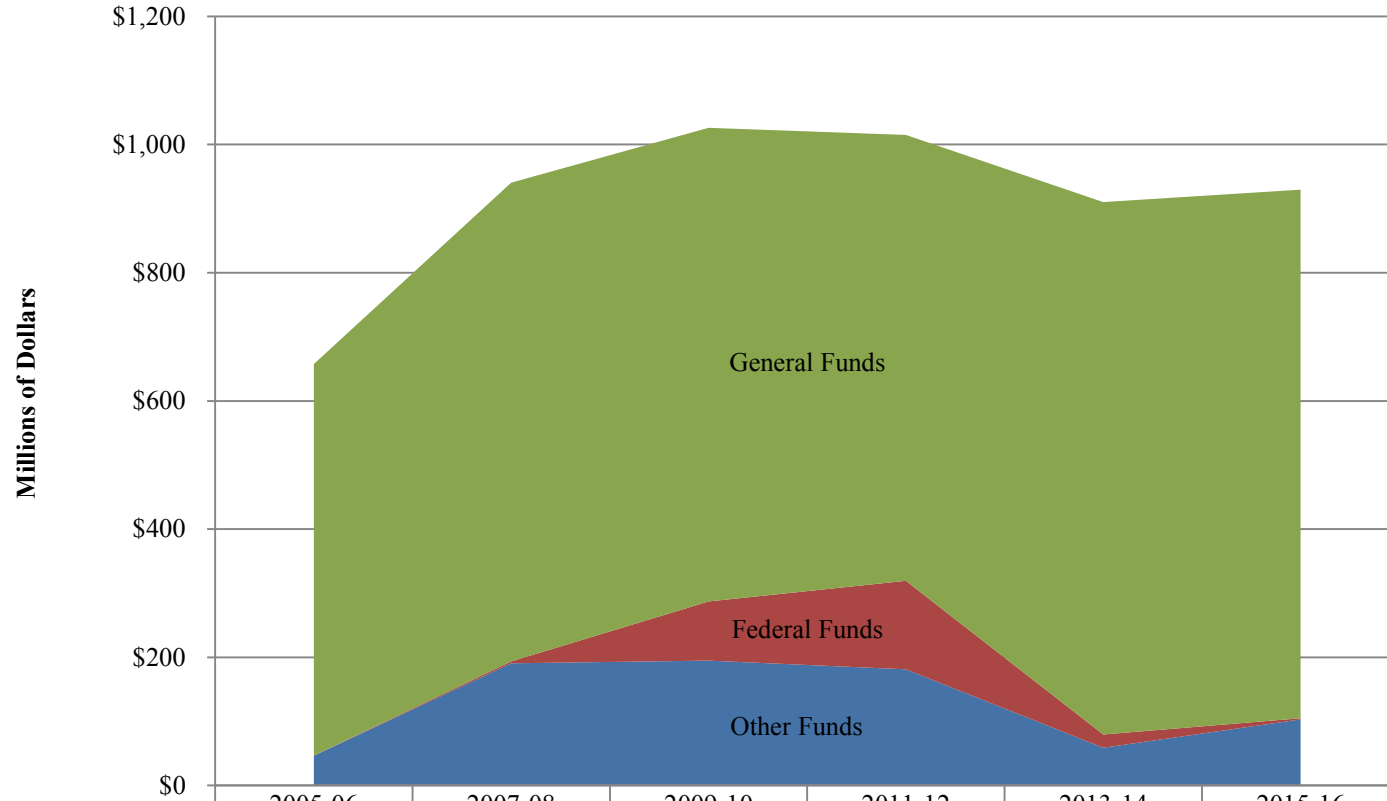
- Appropriations include funding for K-12 capital construction, major maintenance, infrastructure and component level projects.
- For UW and the Community Colleges, funding includes state appropriated funding for capital construction, major maintenance, and endowment appropriations.
- UW and Community College non-appropriated funds are not included.

**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 1(a) - Education K-12  
FY 2005-06 through 2015-16 Biennia**



Note:  
Appropriations include funding for K-12 capital construction, major maintenance, infrastructure and component level projects.

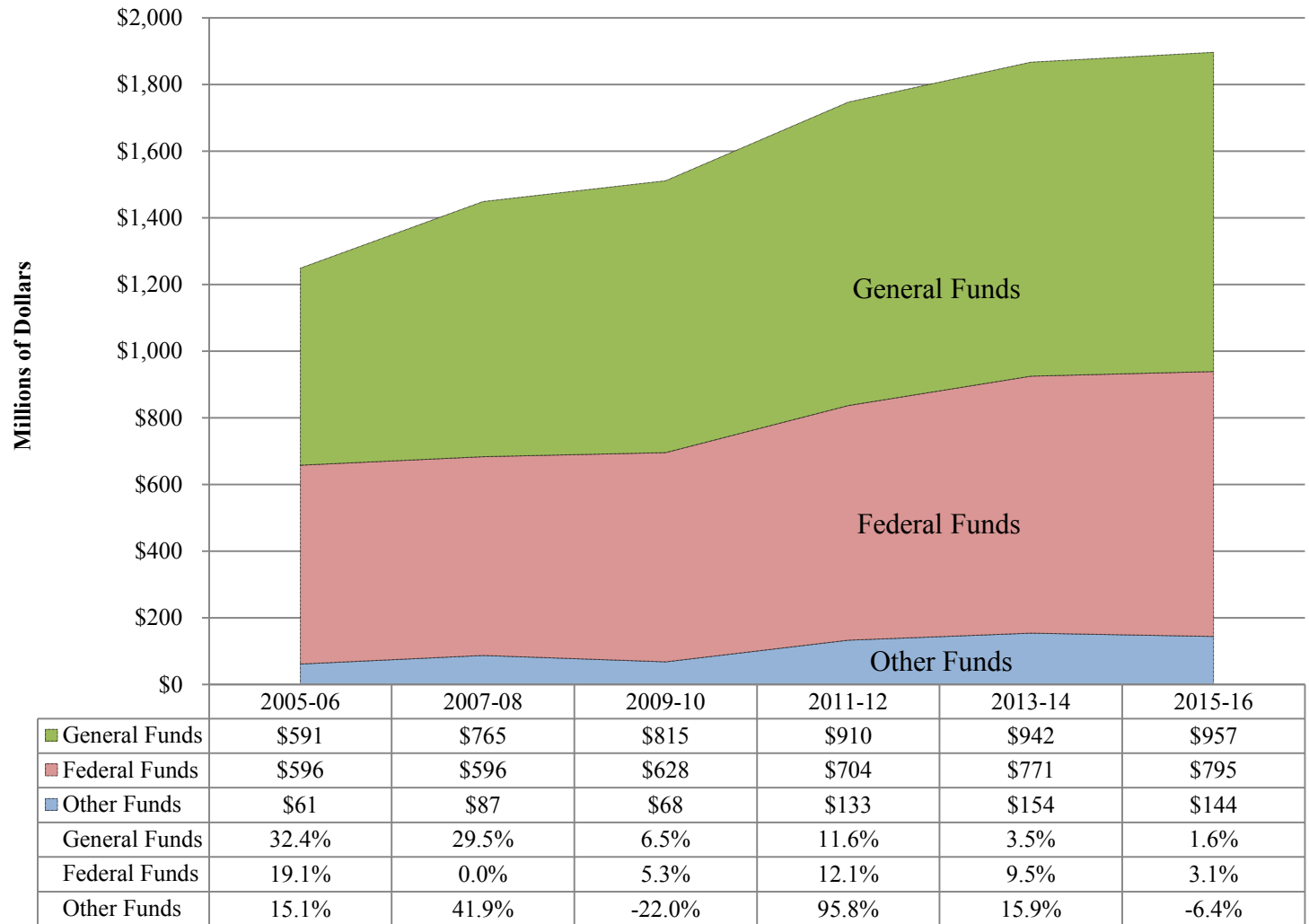
**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 1(b) - Education UW & Comm. Colleges  
FY 2005-06 through 2015-16 Biennia**



	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ General Funds	\$611	\$747	\$739	\$696	\$831	\$825
■ Federal Funds	\$0	\$3	\$92	\$138	\$21	\$2
■ Other Funds	\$47	\$191	\$195	\$181	\$59	\$103
General Funds	54.5%	22.3%	-1.1%	-5.9%	19.4%	-0.7%
Federal Funds	-93.1%	2511.4%	3043.3%	49.5%	-85.0%	-91.1%
Other Funds	-30.3%	309.4%	2.2%	-7.0%	-67.5%	75.0%

Note:  
Appropriations include funding for capital construction, major maintenance, and endowment appropriations.

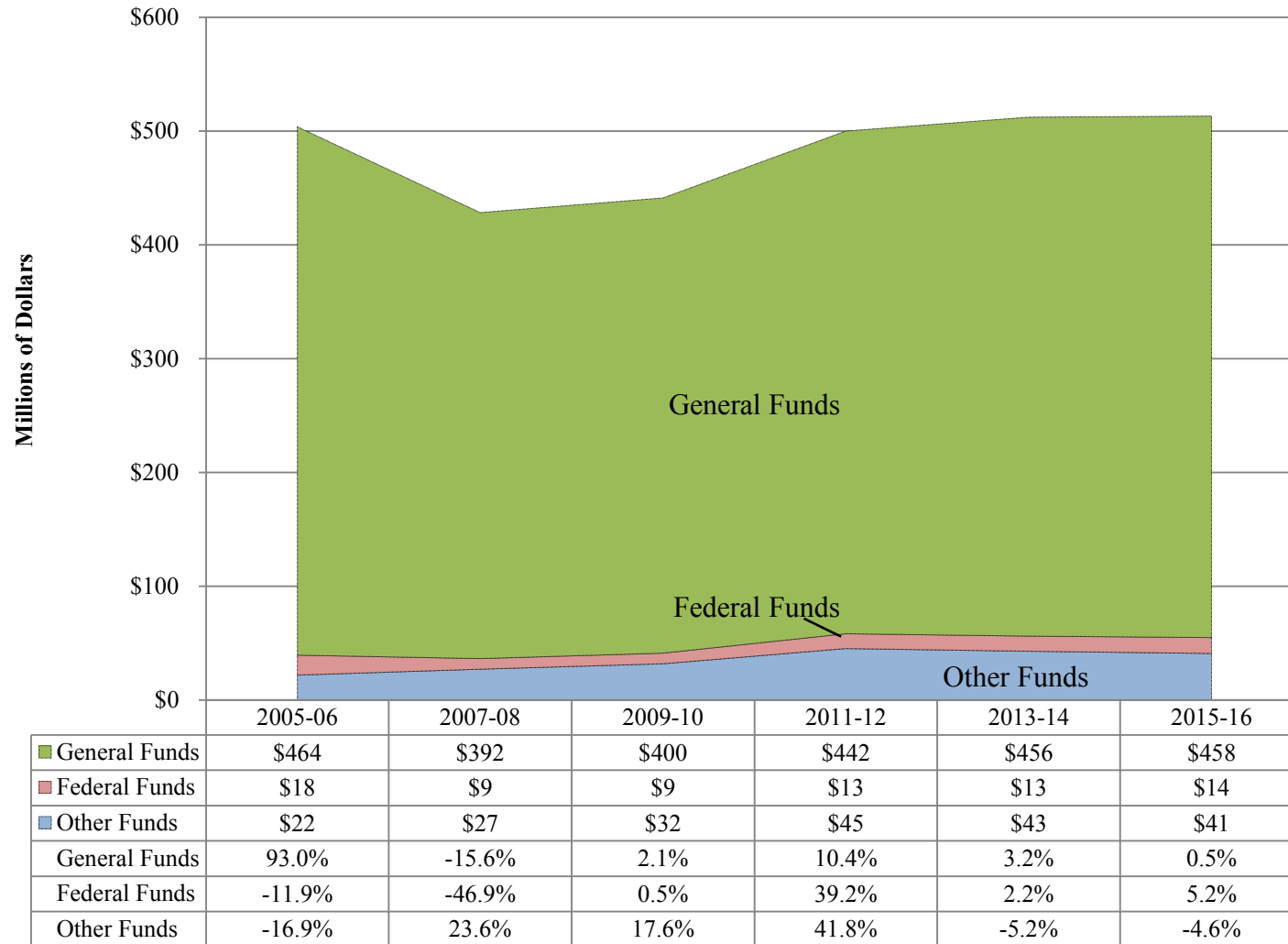
**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 2 - Health  
FY 2005-06 through 2015-16 Biennia**



Note:  
FY 2005-06 amounts include 2004 Special Session appropriations to the Wyoming Department of Health and to the Medical Malpractice Insurance Assistance Account.

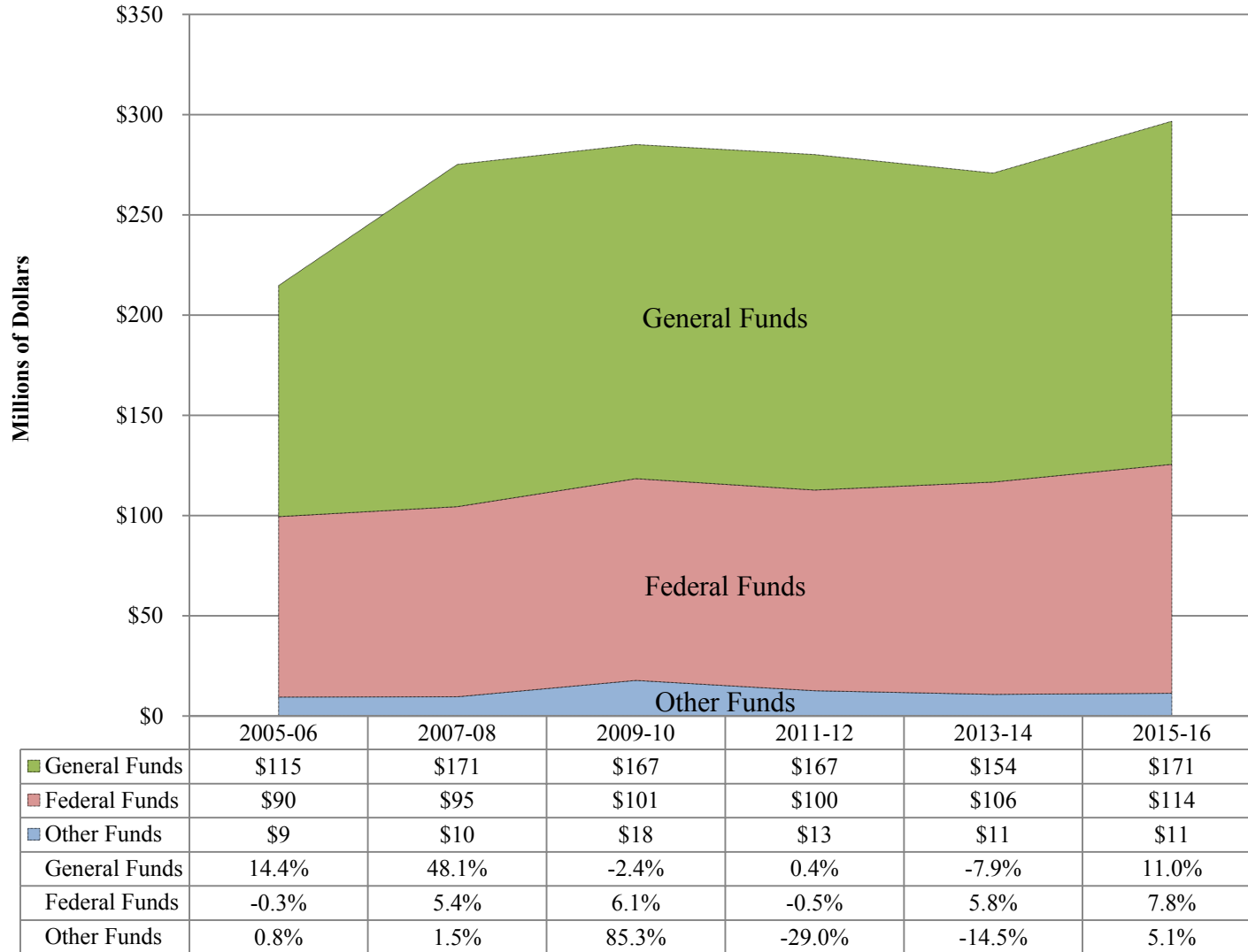


**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 3 - Justice, Public Safety, and Corrections  
FY 2005-06 through 2015-16 Biennia**

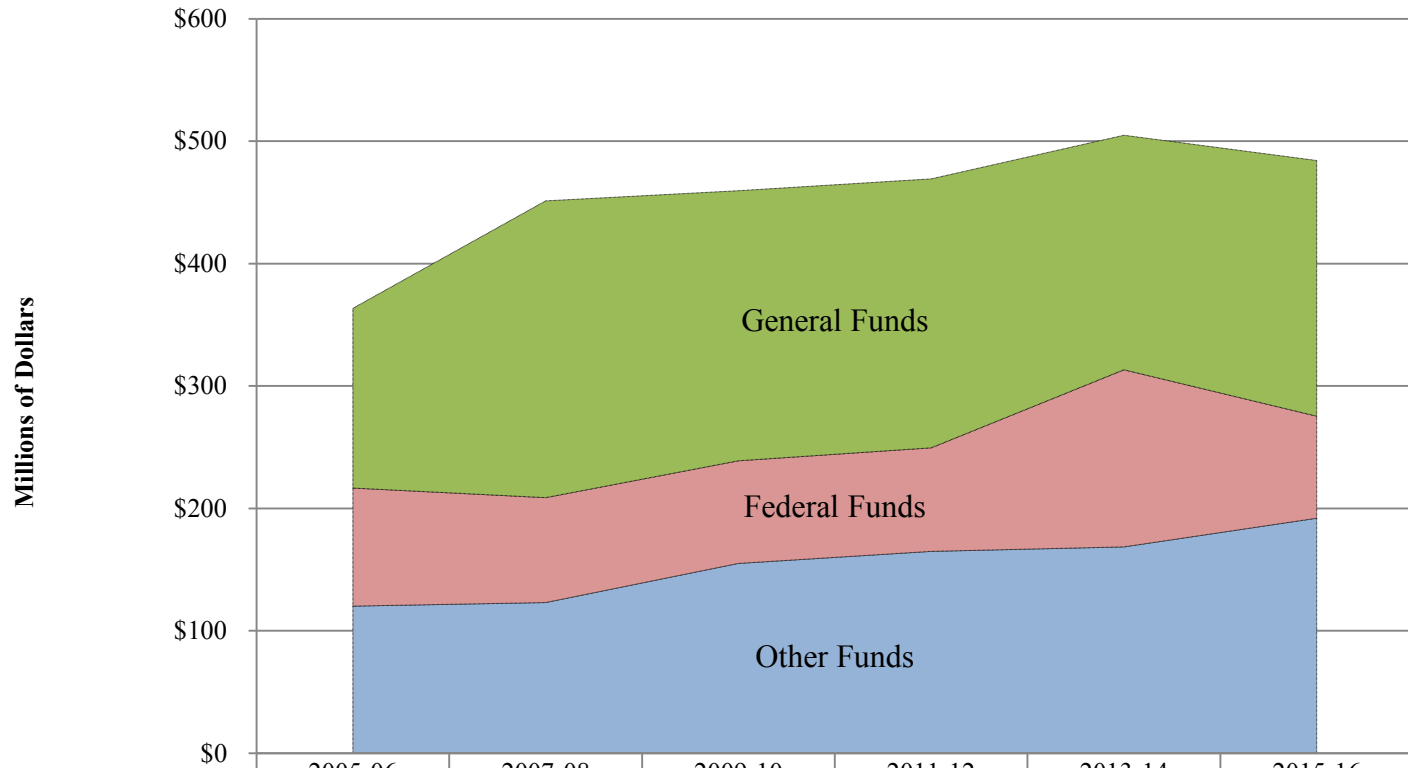


Note:  
FY 2005-06 and 2007-08 biennia amounts include appropriations to the Wyoming Department of Corrections for construction of the medium security correctional facility.

**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 4 - Family Services  
FY 2005-06 through 2015-16 Biennia**



**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 5 - Employment, Economic Development, and Commerce  
FY 2005-06 through 2015-16 Biennia**



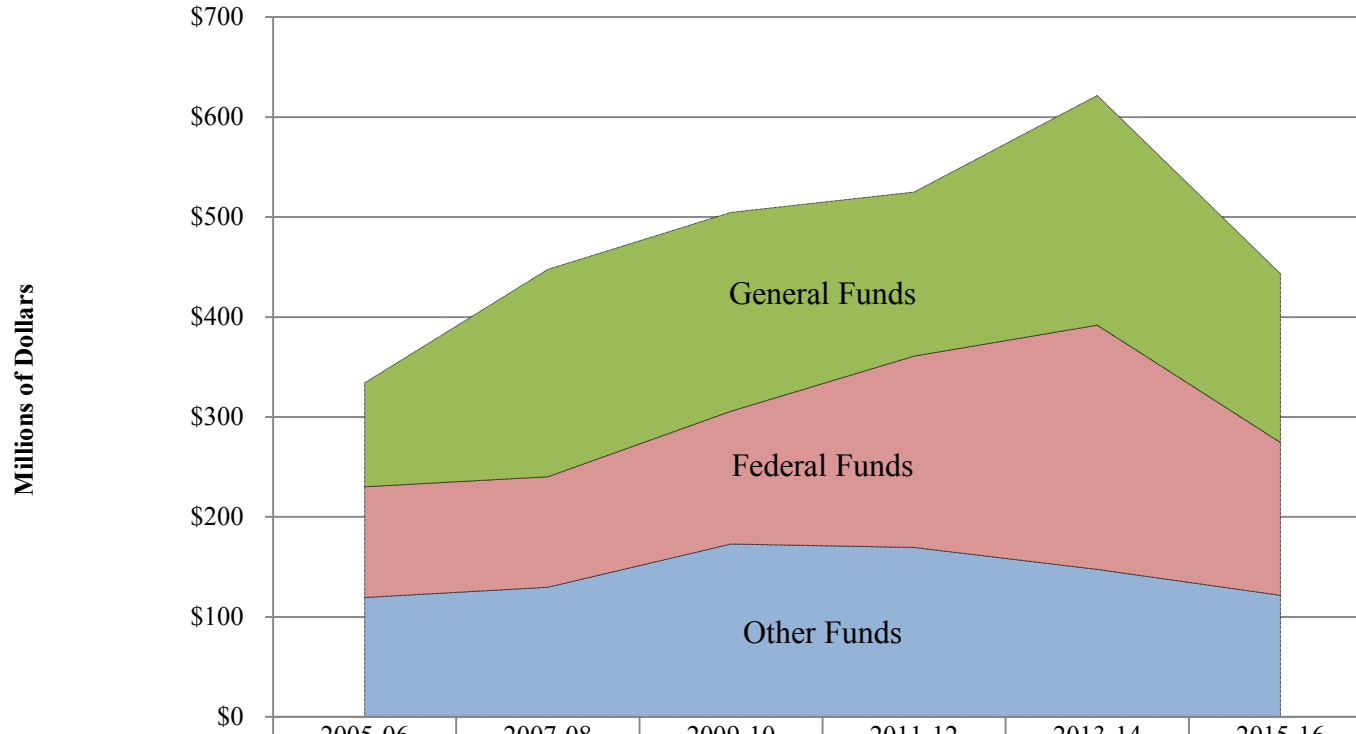
	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ General Funds	\$147	\$242	\$221	\$220	\$192	\$209
■ Federal Funds	\$96	\$86	\$84	\$85	\$145	\$83
■ Other Funds	\$120	\$123	\$155	\$165	\$169	\$192
General Funds	145.2%	65.1%	-9.0%	-0.4%	-12.8%	9.0%
Federal Funds	9.0%	-11.2%	-2.1%	0.9%	71.1%	-42.4%
Other Funds	-6.0%	2.4%	25.9%	6.4%	2.2%	13.9%

**Notes:**

-General Fund appropriations include, but are not limited to, funding for the Business Ready Communities and Community Facilities programs, loans to the Wyoming Infrastructure and Pipeline Authorities, the Enhanced Oil Recovery Commission and the NCAR supercomputer.

-Other Fund appropriations include funding for the Wyoming Public Service Commission for the Universal Service Fund, Wyoming Health Insurance Pool (WHIP) and to the Wyoming Department of Workforce Services for the Workers' Safety and Compensation fund.

**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 6 - Natural Resources, Environment, and Recreation  
FY 2005-06 through 2015-16 Biennia**



	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ General Funds	\$104	\$207	\$199	\$164	\$230	\$169
■ Federal Funds	\$111	\$110	\$133	\$191	\$244	\$153
■ Other Funds	\$120	\$130	\$173	\$170	\$148	\$122
General Funds	139.0%	99.6%	-4.1%	-17.5%	40.0%	-26.5%
Federal Funds	35.0%	-0.2%	20.2%	44.1%	27.7%	-37.4%
Other Funds	7.1%	8.6%	33.3%	-2.0%	-12.9%	-17.5%

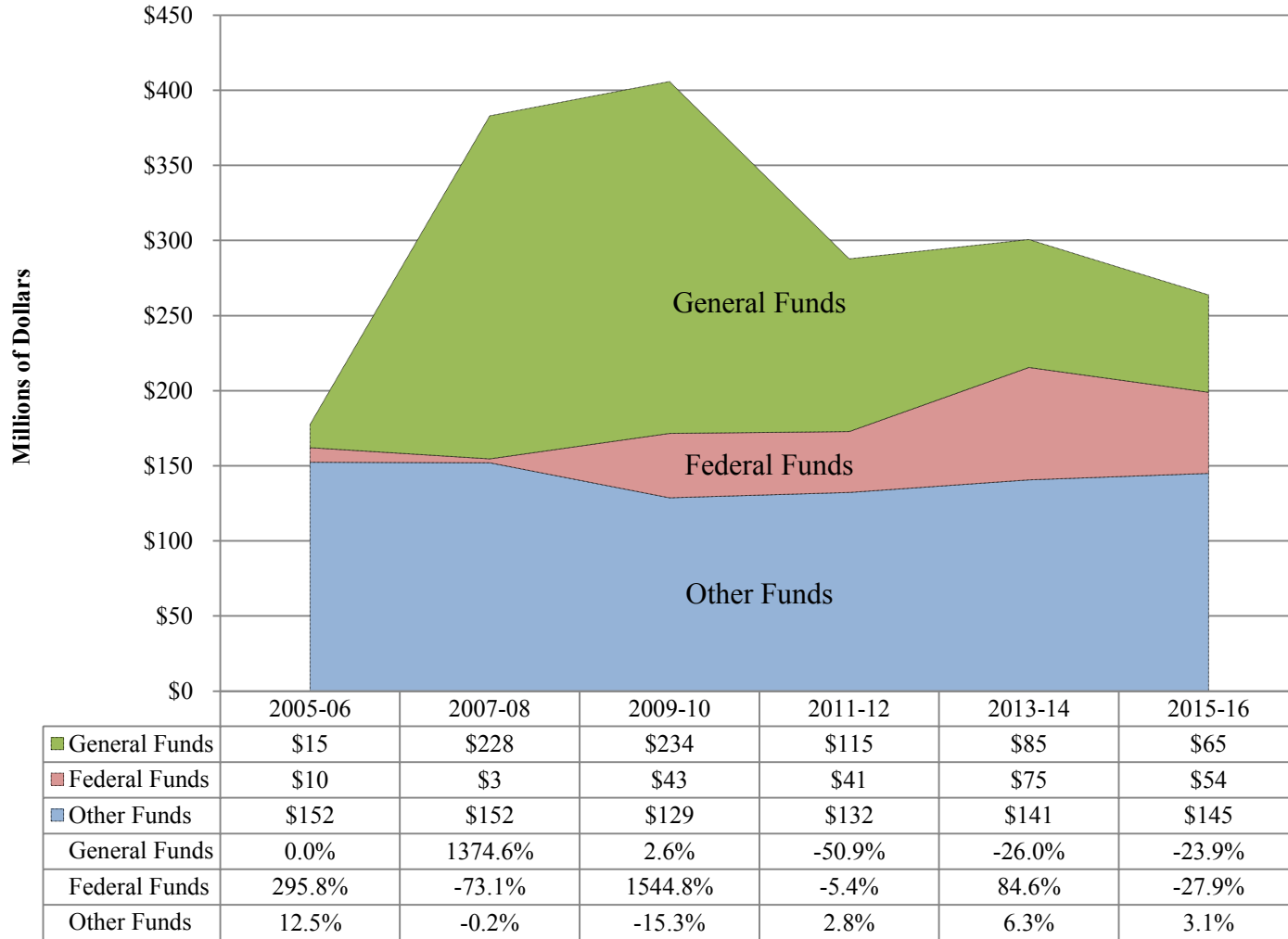
Notes:

-General Fund appropriations include Game and Fish Department funding for capital construction, sage grouse protection, wolf management, chronic wasting disease, and aquatic invasive species (non-appropriated funds are not included); General Funds to the Wyoming Wildlife and Natural Resources Board (trust, income, and challenge accounts).

-Other Fund appropriations include funding for Wyoming Wildlife and Natural Resources (trust, income and challenge accounts); Other Funds to the Wyoming Water Development Commission for administration planning studies and construction projects.

-The main funding source for the State Engineer's Office changed from Water Development Funds to General Funds in the FY 2005-06 biennium.

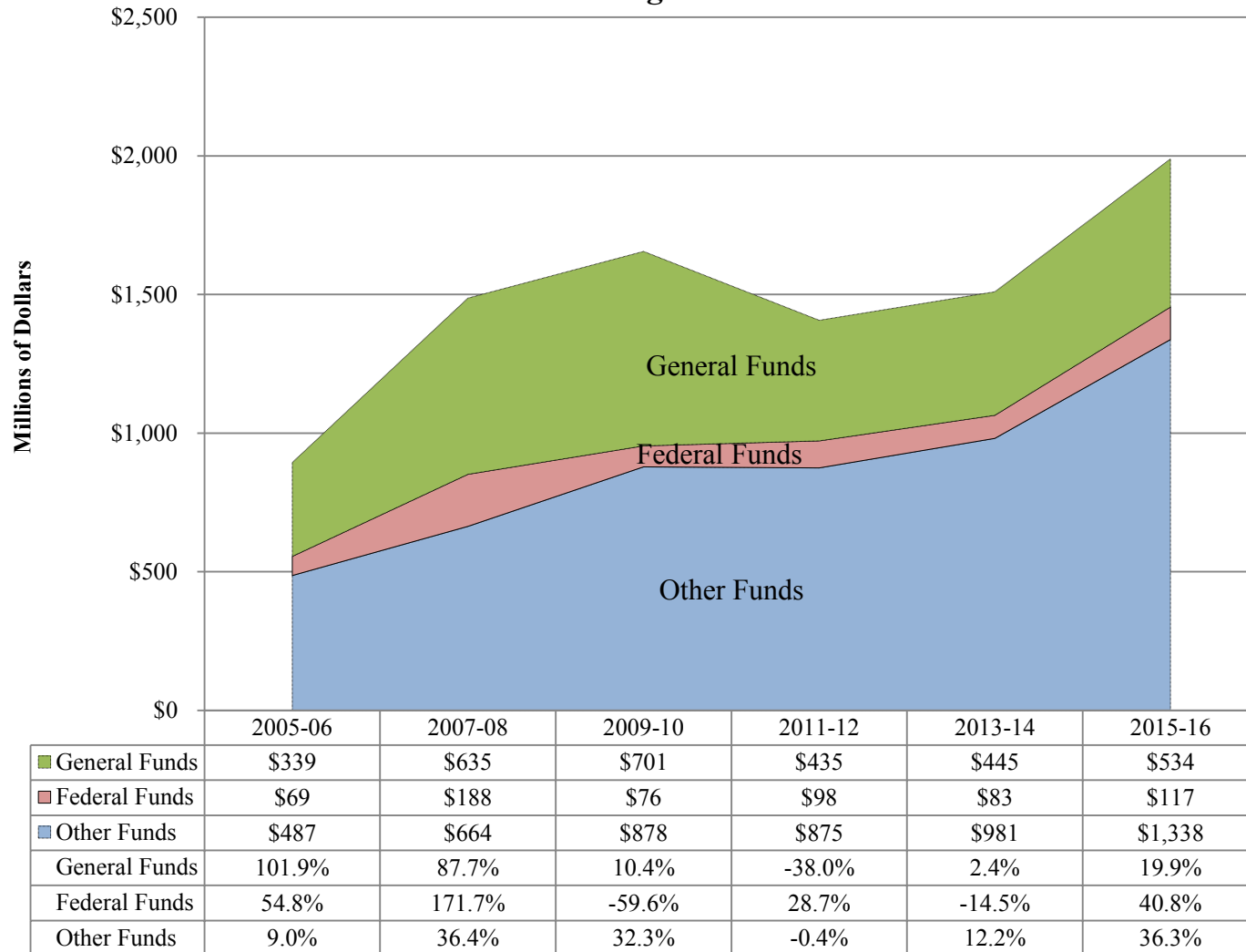
**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 7 - Transportation  
FY 2005-06 through 2015-16 Biennia**



Notes:

- Wyoming Department of Transportation non-appropriated funds are not included.
- General Funds appropriations include funding for airport improvements and multi-lane highway construction.
- Federal Fund appropriations include funding for WyoLink, public transit, air services enhancements, multi-lane highway construction, and other Transportation Commission projects.

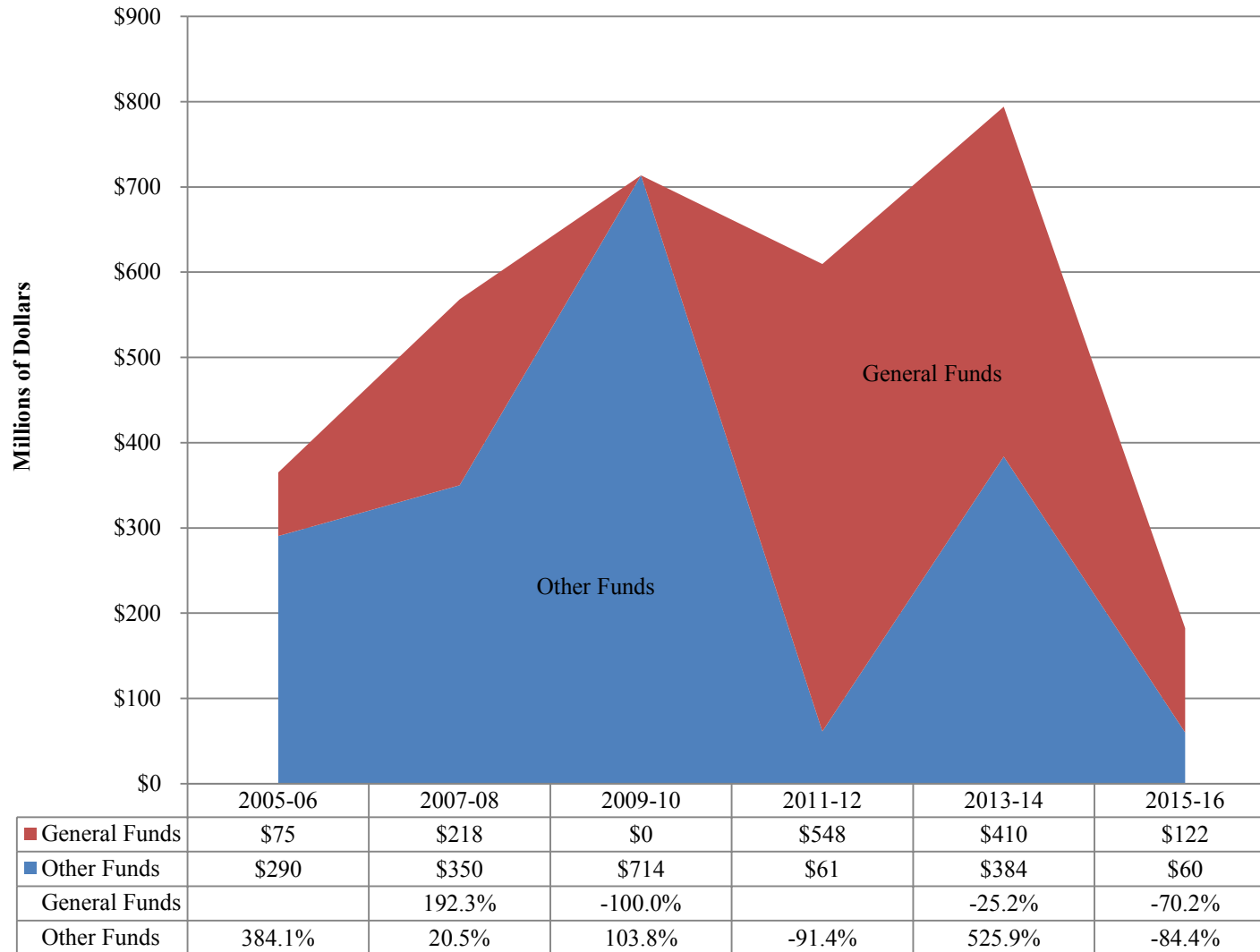
**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 8 - General Government  
FY 2005-06 through 2015-16 Biennia**



**Notes:**

- General Fund appropriations include funding for employee salary and benefit increases if the increase was provided in the supplemental budget or the first biennium if not, local government distributions and county grant allocations (as well as hold harmless provision for local governments regarding sales and use tax exemption for domestic home consumption items), capital construction projects and major maintenance.
- Other Fund and Federal Fund appropriations include funding for the mineral royalty grant program, and capital construction.

**Statewide Historical Appropriations and Annual Percent (%) Change  
Service Category 9 - Savings (Long-Term and Transfers)  
FY 2005-06 through 2015-16 Biennia**

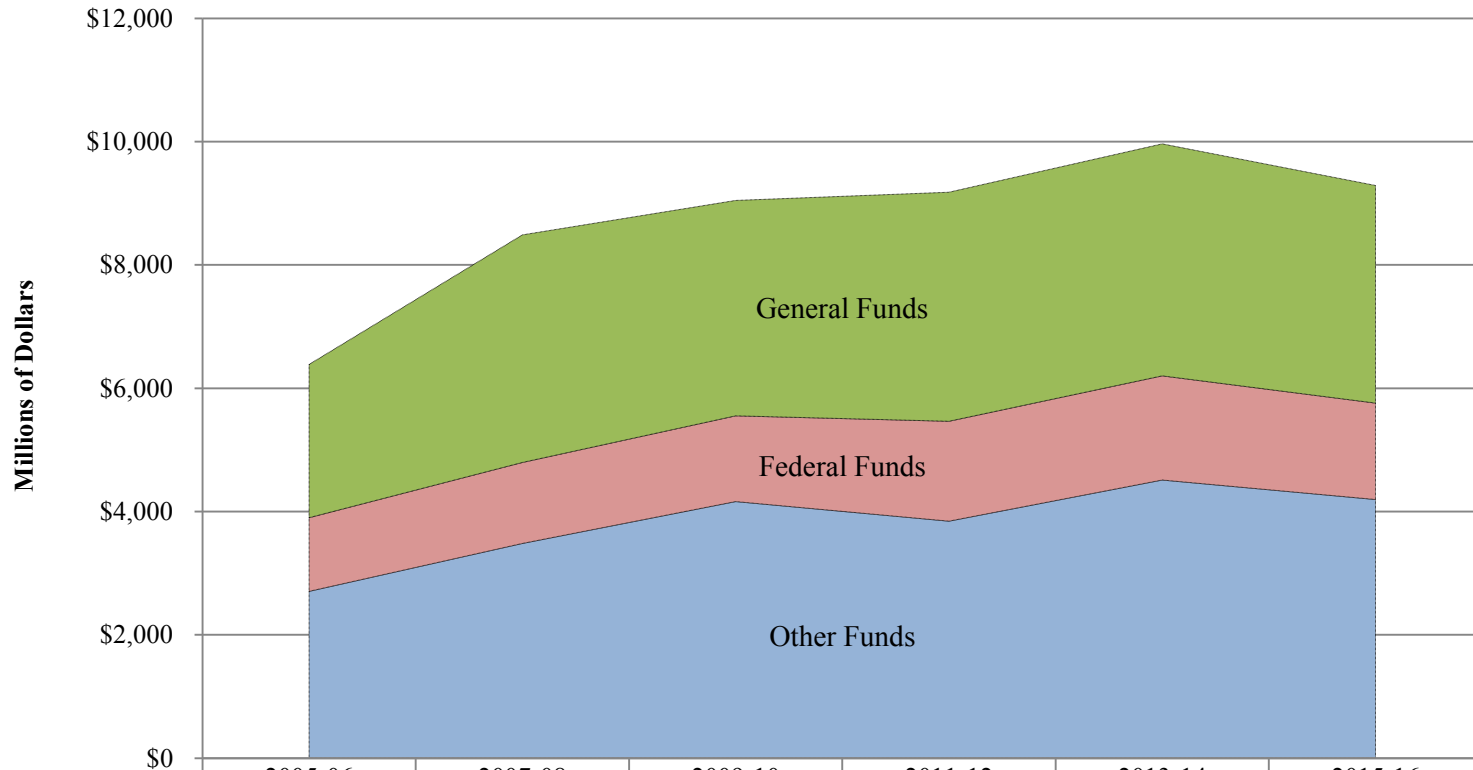


Notes:

-Includes appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the PWMTF Reserve Account, the Legislative Stabilization Reserve Account (LSRA), and the School Foundation Program Reserve Account (SFRA).

-Other Fund appropriations include funding primarily from the Budget Reserve Account (BRA) and the Strategic Investments and Projects Account (SIPA).

**Statewide Historical Appropriations and Annual Percent (%) Change  
All Service Categories  
FY 2005-06 through 2015-16 Biennia**



	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16
■ General Funds	\$2,486	\$3,691	\$3,494	\$3,715	\$3,763	\$3,530
■ Federal Funds	\$1,195	\$1,314	\$1,390	\$1,621	\$1,690	\$1,564
■ Other Funds	\$2,706	\$3,483	\$4,163	\$3,844	\$4,512	\$4,196
General Funds	64.9%	48.5%	-5.3%	6.3%	1.3%	-6.2%
Federal Funds	21.6%	10.0%	5.8%	16.6%	4.2%	-7.4%
Other Funds	35.5%	28.7%	19.5%	-7.6%	17.4%	-7.0%



**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
									Number	Percent (%)
001	Office of the Governor	Total	55	55	52	48	48	50	(5)	-9.1%
		FT	54	54	51	46	47	49	(5)	-9.3%
		PT	1	1	1	1	1	1	0	0.0%
		AWEC	0	0	0	1	0	0	0	N/A
002	Secretary of State	Total	27	28	30	30	31	31	4	14.8%
		FT	27	28	30	30	31	31	4	14.8%
		PT	0	0	0	0	0	0	0	0.0%
		AWEC	0	0	0	0	0	0	0	0.0%
003	State Auditor	Total	25	27	27	26	25	26	1	4.0%
		FT	25	26	26	25	25	26	1	4.0%
		PT	0	0	0	0	0	0	0	0.0%
		AWEC	0	1	1	1	0	0	0	0.0%
004	State Treasurer	Total	25	28	28	27	26	26	1	4.0%
		FT	25	26	26	26	25	26	1	4.0%
		PT	0	0	0	0	0	0	0	0.0%
		AWEC	0	2	2	1	1	0	0	0.0%
005	Superintendent of Public Instruction	Total	0	0	0	0	8	8	8	0.0%
		FT	0	0	0	0	8	8	8	0.0%
		PT	0	0	0	0	0	0	0	0.0%
		AWEC	0	0	0	0	0	0	0	0.0%
206	Education - School Finance	Total	115	159	153	153	132	132	17	14.8%
		FT	107	126	125	125	111	111	4	3.7%
		PT	8	8	7	6	4	4	(4)	-50.0%
		AWEC	0	25	21	22	17	17	(8)	-32.0%
006	Administration & Information	Total	371	370	372	375	241	239	(132)	-35.6%
		FT	369	367	368	371	239	237	(132)	-35.8%
		PT	2	3	3	2	2	2	0	0.0%
		AWEC	0	0	1	2	0	0	0	0.0%

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
007	Wyoming Military Department	Total	233	261	267	257	279	290	57	24.5%
		FT	179	201	214	208	230	241	62	34.6%
		PT	54	55	51	47	47	47	(7)	-13.0%
		AWEC	0	5	2	2	2	2	(3)	-60.0%
008	Office of the Public Defender	Total	72	80	83	91	92	93	21	29.2%
		FT	53	61	64	72	73	74	21	39.6%
		PT	19	19	19	19	19	19	0	0.0%
		AWEC	0	0	0	0	0	0	0	0.0%
009	Natural Gas Pipeline Authority	Total	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
010	Department of Agriculture	Total	92	95	94	93	91	91	(1)	-1.1%
		FT	79	87	85	85	83	83	4	5.1%
		PT	13	8	9	8	8	8	(5)	-38.5%
		AWEC	0	0	0	0	0	0	0	N/A
011	Department of Revenue	Total	129	129	133	130	118	119	(10)	-7.8%
		FT	128	128	131	129	118	119	(9)	-7.0%
		PT	1	1	1	0	0	0	(1)	-100.0%
		AWEC	0	0	1	1	0	0	0	N/A
014	Miners Hospital Board	Total	0	1	1	1	3	3	2	200.0%
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	1	1	1	3	3	2	200.0%
015	Attorney General	Total	239	252	251	255	247	250	11	4.6%
		FT	233	246	243	247	243	246	13	5.6%
		PT	6	6	6	6	2	2	(4)	-66.7%
		AWEC	0	0	2	2	2	2	2	N/A

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
020	Department of Environmental Quality	Total	229	265	272	273	267	266	37	16.2%
		FT	229	262	268	269	264	264	35	15.3%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	3	4	4	3	2	(1)	-33.3%
021	Department of Audit	Total	109	122	118	118	110	110	1	0.9%
		FT	109	122	118	116	110	110	1	0.9%
		PT	0	0	0	2	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
023	Public Service Commission	Total	36	36	36	35	38	38	2	5.6%
		FT	36	36	36	35	37	37	1	2.8%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	1	1	1	N/A
024	State Parks & Cultural Resources	Total	274	273	270	263	257	257	(17)	-6.2%
		FT	181	181	178	172	167	167	(14)	-7.7%
		PT	93	92	91	91	90	90	(3)	-3.2%
		AWEC	0	0	1	0	0	0	0	N/A
025	Department of Employment <sup>3</sup>	Total	623	328	327	316	0	0	(623)	-100.0%
		FT	314	322	321	310	0	0	(314)	-100.0%
		PT	11	0	0	0	0	0	(11)	-100.0%
		AWEC	0	6	6	6	0	0	(6)	-100.0%
026	Department of Workforce Services <sup>3</sup>	Total	298	281	272	254	0	0	(298)	-100.0%
		FT	273	281	272	254	0	0	(273)	-100.0%
		PT	25	0	0	0	0	0	(25)	-100.0%
		AWEC	0	0	0	0	0	0	0	N/A
027	School Facilities Department	Total	12	20	20	18	18	20	8	66.7%
		FT	12	17	17	15	15	17	5	41.7%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	3	3	3	3	3	0	0.0%

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
029	Water Development Office	Total	24	26	26	26	26	26	2	8.3%
		FT	24	26	26	26	26	26	2	8.3%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
032	Wyoming Infrastructure Authority	Total	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
037	State Engineer	Total	143	145	146	140	136	136	(7)	-4.9%
		FT	123	132	135	128	124	125	2	1.6%
		PT	20	13	11	11	11	11	(9)	-45.0%
		AWEC	0	0	0	1	1	0	0	N/A
039	Wildlife/Natural Resource Trust	Total	0	2	2	1	2	2	2	N/A
		FT	0	2	2	1	2	2	2	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
040	Game and Fish Commission	Total	9	27	46	72	89	89	80	888.9%
		FT	9	9	23	21	21	21	12	133.3%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	18	23	51	68	68	50	277.8%
041	Fire Prevention & Elec. Safety	Total	33	36	36	36	34	34	1	3.0%
		FT	33	36	36	36	34	34	1	3.0%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
042	Geological Survey	Total	29	27	28	31	23	23	(6)	-20.7%
		FT	25	27	27	27	23	23	(2)	-8.0%
		PT	4	0	0	0	0	0	(4)	-100.0%
		AWEC	0	0	1	4	0	0	0	N/A

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
044	Insurance Department	Total	25	27	27	24	26	26	1	4.0%
		FT	25	27	27	24	26	26	1	4.0%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
045	Department of Transportation	Total	531	566	566	559	560	563	32	6.0%
		FT	529	562	562	556	557	560	31	5.9%
		PT	2	1	1	0	0	0	(2)	-100.0%
		AWEC	0	3	3	3	3	3	0	0.0%
048	Department of Health	Total	1,520	1,567	1,570	1,526	1,451	1,460	(60)	-3.9%
		FT	1,427	1,446	1,456	1,417	1,346	1,358	(69)	-4.8%
		PT	93	94	78	75	71	71	(22)	-23.7%
		AWEC	0	27	36	34	34	31	4	14.8%
049	Dept. of Family Services	Total	792	815	813	780	733	719	(73)	-9.2%
		FT	758	777	777	751	709	695	(63)	-8.3%
		PT	34	34	32	25	21	21	(13)	-38.2%
		AWEC	0	4	4	4	3	3	(1)	-25.0%
051	Livestock Board	Total	17	68	106	119	113	117	100	588.2%
		FT	17	18	20	20	20	20	3	17.6%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	50	86	99	93	97	47	94.0%
053	Department of Workforce Services <sup>3</sup>	Total	0	0	0	0	563	561	561	N/A
		FT	0	0	0	0	557	555	555	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	6	6	6	N/A
055	Oil & Gas Commission	Total	36	41	41	41	39	40	4	11.1%
		FT	36	41	41	41	39	40	4	11.1%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
057	Community College Commission	Total	10	13	17	16	15	15	5	50.0%
		FT	10	12	14	16	15	15	5	50.0%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	1	3	0	0	0	(1)	-100.0%
060	State Lands & Investments	Total	102	112	110	109	100	101	(1)	-1.0%
		FT	98	108	108	105	96	96	(2)	-2.0%
		PT	4	4	2	4	4	4	0	0.0%
		AWEC	0	0	0	0	0	1	1	N/A
063	Governor's Residence	Total	5	5	5	4	4	4	(1)	-20.0%
		FT	2	3	3	3	3	3	1	50.0%
		PT	3	2	2	1	1	1	(2)	-66.7%
		AWEC	0	0	0	0	0	0	0	N/A
066	Wyoming Tourism Board	Total	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
067	University of Wyoming	Total	0	3	0	0	0	0	0	N/A
		FT	0	3	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
069	WICHE	Total	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
070	Enhanced Oil Recovery Comm.	Total	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)	
072	Retirement System	Total	27	27	38	38	37	37	10	37.0%
		FT	27	27	38	38	37	37	10	37.0%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
077	Enterprise Technology Services <sup>2</sup>	Total	0	0	0	0	289	290	290	N/A
		FT	0	0	0	0	283	284	284	N/A
		PT	0	0	0	0	1	1	1	N/A
		AWEC	0	0	0	0	5	5	5	N/A
080	Department of Corrections <sup>3</sup>	Total	815	1,149	1,304	1,301	1,284	1,284	469	57.5%
		FT	800	1,121	1,291	1,288	1,271	1,271	471	58.9%
		PT	15	13	3	3	3	3	(12)	-80.0%
		AWEC	0	15	10	10	10	10	(5)	-33.3%
081	Board of Parole	Total	6	7	7	7	7	7	1	16.7%
		FT	6	7	7	7	7	7	1	16.7%
		PT	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
085	Wyoming Business Council	Total	0	2	0	0	0	0	0	N/A
		FT	0	1	0	0	0	0	0	N/A
		PT	0	1	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	N/A
151	District Attorney JD #1	Total	19	19	19	20	20	20	1	5.3%
		FT	18	18	18	18	18	19	1	5.6%
		PT	1	1	1	1	1	0	(1)	-100.0%
		AWEC	0	0	0	1	1	1	1	N/A
157	District Attorney JD #7	Total	19	20	20	20	19	19	0	0.0%
		FT	18	19	20	20	19	19	1	5.6%
		PT	1	1	0	0	0	0	(1)	-100.0%
		AWEC	0	0	0	0	0	0	0	N/A

**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)		
160	County & Pros. Attys.	Total	0	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
167	UW Medical Education <sup>5</sup>	Total	0	104	107	131	162	161	161	161	N/A
		FT	0	85	88	108	139	138	138	138	N/A
		PT	0	19	19	23	23	23	23	23	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
205	Education - School Finance	Total	0	5	7	5	4	3	3	3	N/A
		FT	0	4	5	5	4	3	3	3	N/A
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	1	2	0	0	0	0	(1)	-100.0%
211	Board of Equalization	Total	7	7	7	7	6	6	6	(1)	-14.3%
		FT	7	7	7	7	6	6	6	(1)	-14.3%
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
220	Environmental Quality Council	Total	3	3	3	3	3	3	3	0	0.0%
		FT	3	3	3	3	3	3	3	0	0.0%
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
270	Office of Administrative Hearings	Total	7	9	10	10	12	12	12	5	71.4%
		FT	7	9	10	10	12	12	12	5	71.4%
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
101	Supreme Court	Total	216	225	230	225	226	231	231	15	6.9%
		FT	181	190	202	199	202	203	203	22	12.2%
		PT	35	35	28	26	24	28	28	(7)	-20.0%
		AWEC	0	0	0	0	0	0	0	0	N/A



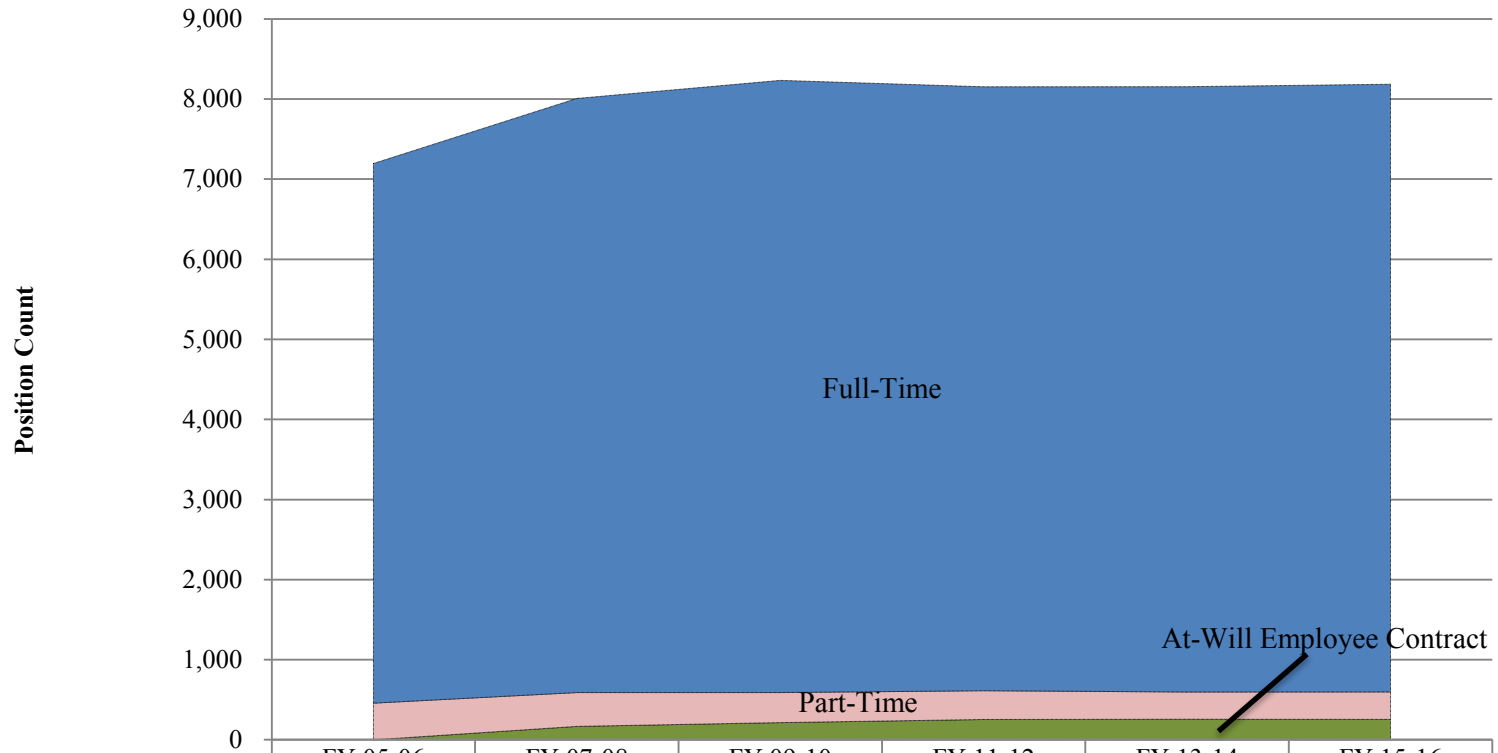
**Summary of State Agency Staff Positions, FY 2005-06 through FY 2015-16 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	Change (05-06 to 15-16)		
102	Board of Law Examiners	Total	0	0	0	0	0	0	0	0	N/A
		FT	0	0	0	0	0	0	0	0	N/A
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
103	Commr on Judicial Conduct & Ethics	Total	1	1	1	1	1	1	1	0	0.0%
		FT	1	1	1	1	1	1	1	0	0.0%
		PT	0	0	0	0	0	0	0	0	N/A
		AWEC	0	0	0	0	0	0	0	0	N/A
120-142	All District Courts	Total	86	88	88	92	93	98	12	14.0%	
		FT	80	84	84	90	91	95	15	18.8%	
		PT	6	4	4	2	2	3	(3)	-50.0%	
		AWEC	0	0	0	0	0	0	0	N/A	
XXX	Licensure Boards and Commissions	Total	44	47	48	47	47	49	5	11.4%	
		FT	37	38	40	40	41	45	8	21.6%	
		PT	7	7	6	6	5	4	(3)	-42.9%	
		AWEC	0	2	2	1	1	0	0	N/A	
<b>TOTALS<sup>6</sup></b>	FT	6,734	7,414	7,644	7,541	7,558	7,588	854	12.7%		
	PT	458	422	375	359	340	343	(115)	-25.1%		
	AWEC	0	167	215	254	257	255	255	152.7%		
	TOTAL	7,192	8,003	8,234	8,154	8,155	8,186	994	13.8%		
	FT-PT Only	7,192	7,836	8,019	7,900	7,898	7,931	739	10.3%		

**Notes:**

- The 09-10 biennium reflects position reductions executed by the Governor as part of the Executive Branch budget reduction/reversion plan for FY 2010.
- All Information Technology positions reflected in their "home" agency through FY13. Beginning FY 2014, most IT positions were transferred to the Department of Enterprise Technology Services (Agency 077).
- The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.
- Beginning in the FY 2007-08 biennium, the Wyoming Department of Corrections began operating and filling positions at the newly constructed medium security correctional facility.
- The University of Wyoming Medical Education staff were funded directly under the UW block grant prior to the FY 2007-08 biennium.
- Position counts include only those positions authorized by the legislature. Positions authorized and funded through independent commissions and entities.(i.e. - Game and Fish, Transportation, UW, Community Colleges, Tourism Board, Wyoming Business Council and Legislative Service Office) are not included.

**State Historical Authorized Employees  
Totals for State Government-All Service Categories  
FY 2005-06 through 2015-16 Biennia**



	FY 05-06	FY 07-08	FY 09-10	FY 11-12	FY 13-14	FY 15-16
■ Full-Time	6,738	7,418	7,644	7,541	7,558	7,588
■ Part-Time	458	422	375	359	340	343
■ At-Will Employee Contract	0	168	215	254	257	255
Full-Time	0.0%	10.1%	3.0%	-1.3%	0.2%	0.4%
Part-Time	0.0%	-7.9%	-11.1%	-4.3%	-5.3%	0.9%
At-Will Employee Contract	0.0%	0.0%	28.0%	18.1%	1.2%	-0.8%

Notes:

-The 09-10 biennium reflects position reductions executed by the Governor as part of the Executive Branch budget reduction/reversion plan for FY 2010.

**Historical Wyoming K-12 Education Funding and Enrollment  
Fiscal Year 1979 to Estimated 2016**

Biennium	Fiscal Year	Block Grant Funding Model Guarantee	Off-Model Additional Funding	Total Guarantee & Off-Model	Guarantee & Off-Model		Enrollment	Enrollment		Est per Student	Model	ECA or Recalibration
					\$ Change	% Change		Change	% Change			
1979-1980	1979	\$ 116,442,641		\$ 116,442,641			94,328			\$ 1,234	CRU	N/A
	1980	\$ 149,250,494		\$ 149,250,494			95,468	1,140	1.21%	\$ 1,563	CRU	N/A
1981-1982	1981	\$ 184,511,835		\$ 184,511,835			98,305	2,837	2.97%	\$ 1,877	CRU	N/A
	1982	\$ 217,096,087		\$ 217,096,087			99,541	1,236	1.26%	\$ 2,181	CRU	N/A
1983-1984	1983	\$ 243,883,675		\$ 243,883,675			101,665	2,124	2.13%	\$ 2,399	CRU	N/A
	1984	\$ 429,662,678		\$ 429,662,678			100,965	(700)	-0.69%	\$ 4,256	CRU	N/A
1985-1986	1985	\$ 442,679,118		\$ 442,679,118	\$ 13,016,440	3.03%	101,261	296	0.29%	\$ 4,372	CRU	N/A
	1986	\$ 462,299,747		\$ 462,299,747	\$ 19,620,629	4.43%	102,779	1,518	1.50%	\$ 4,498	CRU	N/A
1987-1988	1987	\$ 465,600,197		\$ 465,600,197	\$ 3,300,450	0.71%	100,955	(1,824)	-1.77%	\$ 4,612	CRU	N/A
	1988	\$ 438,057,888		\$ 438,057,888	\$ (27,542,309)	-5.92%	98,455	(2,500)	-2.48%	\$ 4,449	CRU	N/A
1989-1990	1989	\$ 437,319,743		\$ 437,319,743	\$ (738,145)	-0.17%	97,793	(662)	-0.67%	\$ 4,472	CRU	N/A
	1990	\$ 446,227,243		\$ 446,227,243	\$ 8,907,500	2.04%	97,172	(621)	-0.64%	\$ 4,592	CRU	N/A
1991-1992	1991	\$ 453,874,185		\$ 453,874,185	\$ 7,646,942	1.71%	98,226	1,054	1.08%	\$ 4,621	CRU	N/A
	1992	\$ 483,832,040		\$ 483,832,040	\$ 29,957,855	6.60%	99,734	1,508	1.54%	\$ 4,851	CRU	N/A
1993-1994	1993	\$ 499,643,203		\$ 499,643,203	\$ 15,811,163	3.27%	100,313	579	0.58%	\$ 4,981	CRU	N/A
	1994	\$ 509,971,887		\$ 509,971,887	\$ 10,328,684	2.07%	100,899	586	0.58%	\$ 5,054	CRU	N/A
1995-1996	1995	\$ 512,270,196		\$ 512,270,196	\$ 2,298,309	0.45%	100,314	(585)	-0.58%	\$ 5,107	CRU	N/A
	1996	\$ 516,119,357		\$ 516,119,357	\$ 3,849,162	0.75%	99,859	(455)	-0.45%	\$ 5,168	CRU	N/A
1997-1998	1997	\$ 515,591,323		\$ 515,591,323	\$ (528,034)	-0.10%	98,777	(1,082)	-1.08%	\$ 5,220	CRU	N/A
	1998	\$ 518,353,657		\$ 518,353,657	\$ 2,762,334	0.54%	96,504	(2,273)	-2.30%	\$ 5,371	CRU	N/A
1999-2000	1999	\$ 637,397,507		\$ 637,397,507	\$ 119,043,850	22.97%	94,420	(2,084)	-2.16%	\$ 6,751	1999 Recal	Recalibration
	2000	\$ 642,745,293		\$ 642,745,293	\$ 5,347,786	0.84%	91,883	(2,537)	-2.69%	\$ 6,995	1999 Recal	0.00%
2001-2002	2001	\$ 641,826,725	\$ 3,100,000	\$ 644,926,725	\$ 2,181,432	0.34%	89,531	(2,352)	-2.56%	\$ 7,203	1999 Recal	0.00%
	2002	\$ 692,533,663	\$ 3,100,000	\$ 695,633,663	\$ 50,706,938	7.86%	87,897	(1,634)	-1.83%	\$ 7,914	1999 Recal	9.40%
2003-2004	2003	\$ 723,605,545	\$ 3,800,000	\$ 727,405,545	\$ 31,771,881	4.57%	86,117	(1,780)	-2.03%	\$ 8,447	2003 Recal	Recalibration
	2004	\$ 727,438,317	\$ 4,100,000	\$ 731,538,317	\$ 4,132,772	0.57%	84,741	(1,376)	-1.60%	\$ 8,633	2003 Recal	2.00%
2005-2006	2005	\$ 759,471,113	\$ 14,310,579	\$ 773,781,692	\$ 42,243,376	5.77%	83,772	(969)	-1.14%	\$ 9,237	2003 Recal	2.30%
	2006	\$ 773,456,605	\$ 68,514,646	\$ 841,971,251	\$ 68,189,558	8.81%	83,705	(67)	-0.08%	\$ 10,059	2003 Recal	2.30%
2007-2008	2007	\$ 1,017,455,724	\$ 24,148,080	\$ 1,041,603,804	\$ 199,632,553	23.71%	84,629	924	1.10%	\$ 12,308	2006 Recal	Recalibration
	2008	\$ 1,095,165,940	\$ 24,344,260	\$ 1,119,510,200	\$ 77,906,396	7.48%	85,578	949	1.12%	\$ 13,082	2006 Recal	3.80%
2009-2010	2009	\$ 1,161,149,047	\$ 36,898,514	\$ 1,198,047,561	\$ 78,537,361	7.02%	86,519	941	1.10%	\$ 13,847	2006 Recal	4.30%
	2010	\$ 1,215,994,722	\$ 33,542,702	\$ 1,249,537,424	\$ 51,489,863	4.30%	87,420	901	1.04%	\$ 14,293	2006 Recal	3.70%
2011-2012	2011	\$ 1,248,850,620	\$ 28,167,200	\$ 1,277,017,820	\$ 27,480,396	2.20%	88,165	745	0.85%	\$ 14,484	2006 Recal	0.00%
	2012	\$ 1,307,482,050	\$ 33,257,560	\$ 1,340,739,611	\$ 63,721,791	4.99%	89,476	1,311	1.49%	\$ 14,984	2011 Recal	Recalibration
2013-2014	2013	\$ 1,341,841,577	\$ 33,910,255	\$ 1,375,751,832	\$ 35,012,221	2.61%	90,990	1,514	1.69%	\$ 15,120	2011 Recal	0.00%
	2014	\$ 1,348,684,661	\$ 52,783,658	\$ 1,401,468,320	\$ 25,716,488	1.87%	92,218	1,228	1.35%	\$ 15,197	2011 Recal	0.00%
2015-2016	Est. 2015	\$ 1,377,696,993	\$ 62,653,816	\$ 1,440,350,809	\$ 38,882,489	2.77%	93,140	922	1.00%	\$ 15,464	2011 Recal	0.95%
	Est. 2016	\$ 1,417,264,281	\$ 60,922,245	\$ 1,478,186,526	\$ 37,835,717	2.63%	94,072	931	1.00%	\$ 15,713	2011 Recal	1.57%

**Historical Wyoming K-12 School District Major Education Resource Block Grant Guarantee Amounts: School Years 2006-07 to Est. 2015-16**

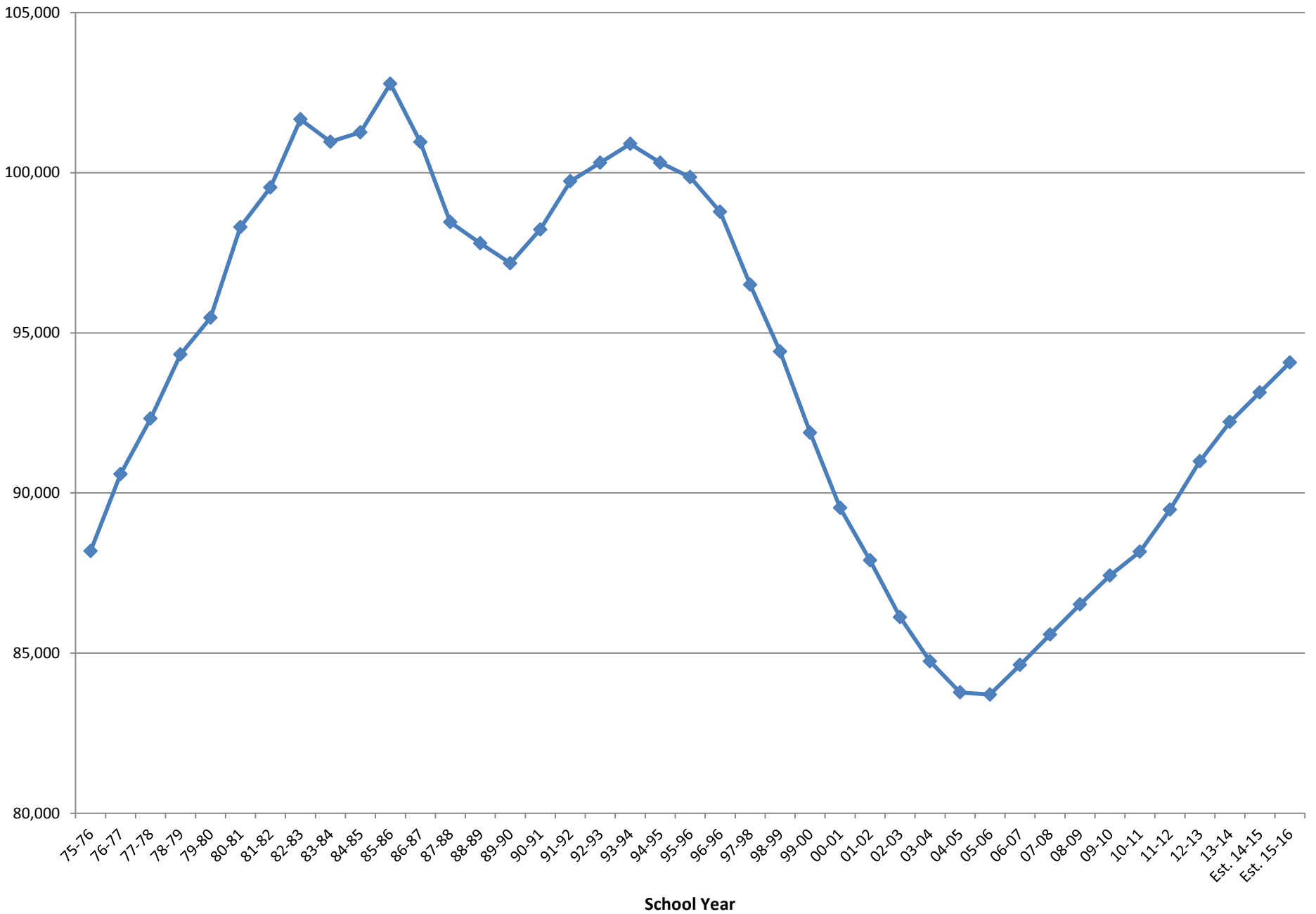
<b>School District</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Est. 2014-15</b>	<b>Est. 2015-16</b>
Albany #1	\$ 40,065,956	\$ 42,855,817	\$ 45,341,962	\$ 47,657,631	\$ 49,051,695	\$ 52,057,705	\$ 53,246,393	\$ 52,755,420	\$ 54,390,321	\$ 56,071,153
Big Horn #1	\$ 9,711,286	\$ 10,209,297	\$ 10,816,097	\$ 11,124,710	\$ 11,590,304	\$ 12,134,629	\$ 13,827,101	\$ 14,317,001	\$ 15,713,514	\$ 16,226,542
Big Horn #2	\$ 7,957,751	\$ 8,649,133	\$ 8,972,918	\$ 9,397,679	\$ 9,577,070	\$ 10,089,763	\$ 10,229,551	\$ 10,253,544	\$ 10,472,441	\$ 10,773,683
Big Horn #3	\$ 6,511,623	\$ 6,614,745	\$ 6,897,282	\$ 7,166,160	\$ 7,509,679	\$ 7,853,462	\$ 7,929,062	\$ 8,216,784	\$ 8,787,724	\$ 9,090,391
Big Horn #4	\$ 5,488,299	\$ 5,789,377	\$ 6,079,429	\$ 6,239,892	\$ 6,284,422	\$ 6,423,002	\$ 6,760,447	\$ 6,725,282	\$ 7,015,103	\$ 7,164,369
Campbell #1	\$ 82,885,757	\$ 91,728,164	\$ 98,696,098	\$ 106,782,775	\$ 112,594,039	\$ 119,077,349	\$ 121,933,547	\$ 122,022,995	\$ 126,002,504	\$ 129,744,396
Carbon #1	\$ 19,966,823	\$ 21,356,297	\$ 22,591,756	\$ 24,040,940	\$ 24,381,819	\$ 25,742,833	\$ 26,013,080	\$ 26,141,439	\$ 26,492,144	\$ 27,535,446
Carbon #2	\$ 12,883,603	\$ 13,559,762	\$ 13,650,246	\$ 14,103,049	\$ 14,370,083	\$ 14,706,126	\$ 14,679,525	\$ 14,319,160	\$ 15,113,053	\$ 15,445,171
Converse #1	\$ 18,998,424	\$ 21,069,664	\$ 23,431,907	\$ 24,219,141	\$ 25,177,108	\$ 25,935,180	\$ 27,316,328	\$ 27,130,726	\$ 28,166,271	\$ 29,232,806
Converse #2	\$ 9,143,444	\$ 9,601,633	\$ 10,034,879	\$ 10,481,160	\$ 10,381,926	\$ 10,544,479	\$ 10,762,351	\$ 10,534,842	\$ 10,680,933	\$ 11,117,004
Crook #1	\$ 15,473,636	\$ 16,853,156	\$ 17,795,951	\$ 17,904,242	\$ 18,437,788	\$ 19,131,058	\$ 19,692,396	\$ 19,495,808	\$ 19,934,622	\$ 20,587,566
Fremont #1	\$ 22,101,562	\$ 23,059,128	\$ 24,550,118	\$ 25,044,638	\$ 24,627,406	\$ 25,024,452	\$ 26,089,553	\$ 25,394,645	\$ 25,800,584	\$ 26,544,569
Fremont #2	\$ 4,716,634	\$ 4,710,426	\$ 4,807,443	\$ 4,836,204	\$ 4,541,086	\$ 4,735,569	\$ 4,634,832	\$ 4,487,830	\$ 4,181,372	\$ 4,214,969
Fremont #6	\$ 5,673,501	\$ 6,119,409	\$ 6,895,945	\$ 7,217,170	\$ 7,344,454	\$ 7,285,979	\$ 7,516,402	\$ 7,865,283	\$ 8,019,434	\$ 8,259,570
Fremont #14	\$ 9,019,477	\$ 9,445,103	\$ 10,017,957	\$ 10,587,936	\$ 10,434,951	\$ 11,038,160	\$ 11,159,131	\$ 11,404,244	\$ 11,602,392	\$ 11,979,111
Fremont #21	\$ 6,263,145	\$ 6,660,996	\$ 7,378,412	\$ 7,747,037	\$ 8,899,360	\$ 9,809,294	\$ 11,123,813	\$ 10,121,043	\$ 9,892,431	\$ 10,223,628
Fremont #24	\$ 4,770,495	\$ 5,487,477	\$ 6,061,247	\$ 5,951,241	\$ 5,816,379	\$ 6,030,787	\$ 6,689,330	\$ 6,792,266	\$ 7,009,749	\$ 7,232,312
Fremont #25	\$ 27,210,526	\$ 29,837,657	\$ 31,302,554	\$ 32,604,235	\$ 33,373,446	\$ 34,962,234	\$ 35,552,305	\$ 35,773,789	\$ 37,181,652	\$ 38,361,022
Fremont #38	\$ 6,789,840	\$ 7,173,007	\$ 7,564,524	\$ 8,240,287	\$ 8,062,386	\$ 8,796,647	\$ 9,143,218	\$ 8,863,086	\$ 9,642,259	\$ 9,974,821
Goshen #1	\$ 24,364,336	\$ 25,495,467	\$ 27,248,414	\$ 27,126,459	\$ 27,705,321	\$ 28,391,577	\$ 28,494,116	\$ 28,239,213	\$ 28,554,480	\$ 29,267,995
Hot Springs #1	\$ 9,149,896	\$ 9,413,013	\$ 9,666,500	\$ 10,058,150	\$ 10,169,404	\$ 10,735,966	\$ 10,859,136	\$ 10,909,450	\$ 10,658,957	\$ 10,880,761
Johnson #1	\$ 15,675,822	\$ 17,500,185	\$ 18,399,187	\$ 18,703,796	\$ 18,964,391	\$ 19,514,450	\$ 19,768,108	\$ 20,042,364	\$ 20,146,261	\$ 20,479,546
Laramie #1	\$ 142,102,458	\$ 151,666,495	\$ 160,008,045	\$ 167,092,639	\$ 173,222,475	\$ 181,391,835	\$ 188,826,936	\$ 191,551,625	\$ 191,154,315	\$ 195,811,605
Laramie #2	\$ 12,712,594	\$ 14,006,045	\$ 14,826,567	\$ 15,016,887	\$ 15,149,597	\$ 16,163,201	\$ 16,931,911	\$ 17,169,495	\$ 17,445,452	\$ 17,963,985
Lincoln #1	\$ 8,476,224	\$ 8,706,434	\$ 9,317,336	\$ 9,511,074	\$ 9,409,447	\$ 9,318,875	\$ 9,866,588	\$ 9,801,695	\$ 9,931,712	\$ 10,247,267
Lincoln #2	\$ 30,042,135	\$ 32,080,326	\$ 33,691,548	\$ 35,841,100	\$ 36,736,406	\$ 38,875,004	\$ 39,216,888	\$ 38,703,759	\$ 39,463,101	\$ 40,707,132
Natrona #1	\$ 130,283,838	\$ 140,246,414	\$ 146,265,342	\$ 152,167,107	\$ 155,928,051	\$ 163,650,426	\$ 169,508,691	\$ 171,801,036	\$ 176,967,707	\$ 182,460,062
Niobrara #1	\$ 5,963,029	\$ 6,334,223	\$ 6,578,182	\$ 6,723,511	\$ 8,404,276	\$ 9,831,113	\$ 10,450,481	\$ 12,331,530	\$ 12,397,025	\$ 12,758,304
Park #1	\$ 18,334,795	\$ 19,559,379	\$ 20,992,271	\$ 22,163,960	\$ 22,548,855	\$ 23,428,351	\$ 23,498,959	\$ 24,093,824	\$ 24,342,438	\$ 25,066,142
Park #6	\$ 24,446,826	\$ 26,083,060	\$ 27,604,320	\$ 28,521,549	\$ 28,844,784	\$ 30,372,185	\$ 30,415,139	\$ 30,310,273	\$ 30,387,782	\$ 31,199,543
Park #16	\$ 2,716,089	\$ 2,842,863	\$ 2,994,472	\$ 3,050,290	\$ 3,156,554	\$ 3,283,248	\$ 3,406,411	\$ 3,471,550	\$ 3,412,067	\$ 3,509,843
Platte #1	\$ 14,950,623	\$ 16,242,110	\$ 16,804,265	\$ 17,256,450	\$ 17,138,195	\$ 17,385,939	\$ 17,327,659	\$ 16,970,020	\$ 17,095,225	\$ 17,513,565
Platte #2	\$ 4,281,254	\$ 4,462,147	\$ 4,585,009	\$ 4,626,731	\$ 4,563,227	\$ 4,840,272	\$ 4,740,250	\$ 4,665,373	\$ 4,827,381	\$ 4,975,197
Sheridan #1	\$ 11,590,701	\$ 12,381,325	\$ 13,116,705	\$ 13,734,190	\$ 14,094,333	\$ 14,481,428	\$ 14,438,581	\$ 14,176,876	\$ 14,540,596	\$ 14,908,082
Sheridan #2	\$ 32,860,660	\$ 35,761,774	\$ 39,067,823	\$ 40,834,014	\$ 42,086,619	\$ 43,654,927	\$ 44,503,472	\$ 45,104,097	\$ 45,640,154	\$ 46,977,221
Sheridan #3	\$ 2,955,795	\$ 3,263,255	\$ 3,495,097	\$ 3,518,362	\$ 3,394,260	\$ 3,720,696	\$ 3,792,080	\$ 3,718,072	\$ 3,576,239	\$ 3,656,249
Sublette #1	\$ 9,656,730	\$ 11,510,109	\$ 12,929,463	\$ 14,591,056	\$ 15,047,707	\$ 16,013,908	\$ 16,259,231	\$ 15,576,280	\$ 15,779,683	\$ 16,167,859
Sublette #9	\$ 8,067,001	\$ 10,228,080	\$ 10,372,150	\$ 10,675,675	\$ 10,702,437	\$ 11,614,767	\$ 11,303,174	\$ 11,066,228	\$ 11,246,015	\$ 11,548,363
Sweetwater #1	\$ 49,820,324	\$ 54,931,176	\$ 59,383,394	\$ 64,584,746	\$ 67,584,099	\$ 70,049,395	\$ 72,516,451	\$ 74,358,420	\$ 76,945,887	\$ 78,902,154
Sweetwater #2	\$ 30,809,069	\$ 31,683,831	\$ 33,380,344	\$ 36,017,440	\$ 36,781,397	\$ 37,507,140	\$ 37,939,196	\$ 37,845,610	\$ 38,767,911	\$ 40,019,040
Teton #1	\$ 30,684,054	\$ 32,399,988	\$ 34,578,001	\$ 35,359,002	\$ 36,084,265	\$ 38,967,730	\$ 40,203,066	\$ 40,869,402	\$ 43,730,393	\$ 45,139,304
Uinta #1	\$ 31,737,328	\$ 34,398,765	\$ 36,170,436	\$ 37,005,720	\$ 37,430,085	\$ 38,694,396	\$ 38,683,288	\$ 38,416,064	\$ 39,283,973	\$ 40,390,537
Uinta #4	\$ 8,576,356	\$ 9,028,897	\$ 9,876,691	\$ 10,267,900	\$ 10,738,735	\$ 11,076,491	\$ 11,566,905	\$ 11,594,522	\$ 11,773,946	\$ 12,029,480
Uinta #6	\$ 9,057,035	\$ 9,495,969	\$ 9,674,701	\$ 10,303,404	\$ 10,538,588	\$ 11,146,518	\$ 11,316,933	\$ 11,112,157	\$ 11,378,629	\$ 11,700,805
Washakie #1	\$ 15,669,875	\$ 16,920,668	\$ 18,371,281	\$ 19,100,091	\$ 19,844,173	\$ 20,361,687	\$ 20,652,352	\$ 20,704,351	\$ 20,901,422	\$ 21,434,529
Washakie #2	\$ 2,535,696	\$ 2,284,033	\$ 2,403,654	\$ 2,696,895	\$ 2,613,727	\$ 2,921,009	\$ 2,948,070	\$ 3,135,268	\$ 2,965,608	\$ 3,039,953
Weston #1	\$ 9,912,506	\$ 10,714,108	\$ 11,527,768	\$ 12,715,030	\$ 12,200,359	\$ 13,103,771	\$ 12,962,326	\$ 12,622,354	\$ 12,458,570	\$ 12,716,749
Weston #7	\$ 4,390,891	\$ 4,745,550	\$ 4,933,357	\$ 5,385,366	\$ 5,313,451	\$ 5,607,041	\$ 5,576,474	\$ 5,708,569	\$ 5,825,562	\$ 6,014,477
<b>Wyoming</b>	<b>\$ 1,017,455,724</b>	<b>\$ 1,095,165,940</b>	<b>\$ 1,161,149,047</b>	<b>\$ 1,215,994,722</b>	<b>\$ 1,248,850,620</b>	<b>\$ 1,307,482,050</b>	<b>\$ 1,342,271,233</b>	<b>\$ 1,348,684,661</b>	<b>\$ 1,377,696,993</b>	<b>\$ 1,417,264,281</b>

Note: Amounts do not include any "off-model" funding.

**Historical Wyoming K-12 School District Major Maintenance Payments School Years 2005-06 to Est. 2015-16**

School District	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Est. 2015-16
Albany #1	\$ 873,668	\$ 1,389,687	\$ 1,434,634	\$ 1,941,128	\$ 1,568,426	\$ 1,941,820	\$ 1,426,103	\$ 2,231,895	\$ 2,251,565	\$ 2,300,051	\$ 2,041,076
Big Horn #1	\$ 401,953	\$ 332,763	\$ 358,673	\$ 551,624	\$ 435,383	\$ 536,467	\$ 434,844	\$ 549,311	\$ 455,992	\$ 672,707	\$ 596,964
Big Horn #2	\$ 400,234	\$ 426,989	\$ 416,293	\$ 470,841	\$ 353,287	\$ 474,570	\$ 324,729	\$ 524,169	\$ 491,449	\$ 556,854	\$ 494,155
Big Horn #3	\$ 298,164	\$ 310,789	\$ 365,245	\$ 383,165	\$ 212,643	\$ 343,794	\$ 271,715	\$ 434,259	\$ 396,119	\$ 465,076	\$ 412,711
Big Horn #4	\$ 245,397	\$ 261,973	\$ 267,995	\$ 327,079	\$ 228,904	\$ 319,648	\$ 182,625	\$ 301,645	\$ 285,584	\$ 296,075	\$ 262,739
Campbell #1	\$ 2,920,144	\$ 3,046,943	\$ 3,379,295	\$ 3,844,650	\$ 2,821,366	\$ 3,994,451	\$ 2,969,968	\$ 4,282,076	\$ 4,065,893	\$ 4,691,917	\$ 4,163,629
Carbon #1	\$ 924,011	\$ 932,908	\$ 1,028,601	\$ 1,184,039	\$ 906,286	\$ 1,224,400	\$ 811,541	\$ 1,275,209	\$ 1,128,095	\$ 1,320,727	\$ 1,172,019
Carbon #2	\$ 600,849	\$ 602,051	\$ 634,994	\$ 711,456	\$ 528,740	\$ 693,205	\$ 448,005	\$ 700,700	\$ 613,274	\$ 699,355	\$ 620,611
Converse #1	\$ 703,112	\$ 707,971	\$ 776,611	\$ 970,934	\$ 750,952	\$ 997,130	\$ 667,159	\$ 1,054,597	\$ 1,010,811	\$ 1,137,050	\$ 1,009,023
Converse #2	\$ 421,830	\$ 436,166	\$ 474,864	\$ 517,665	\$ 385,963	\$ 499,173	\$ 333,127	\$ 517,934	\$ 496,576	\$ 561,751	\$ 498,500
Crook #1	\$ 550,416	\$ 665,058	\$ 738,229	\$ 893,868	\$ 707,091	\$ 932,650	\$ 634,202	\$ 983,347	\$ 910,261	\$ 1,017,365	\$ 902,814
Fremont #1	\$ 886,142	\$ 865,864	\$ 959,039	\$ 1,051,932	\$ 758,748	\$ 1,007,775	\$ 680,305	\$ 1,069,896	\$ 989,056	\$ 1,090,138	\$ 967,393
Fremont #2	\$ 182,649	\$ 172,390	\$ 194,644	\$ 237,971	\$ 168,402	\$ 201,930	\$ 124,222	\$ 212,032	\$ 173,253	\$ 178,346	\$ 158,265
Fremont #6	\$ 239,832	\$ 240,562	\$ 266,109	\$ 303,871	\$ 214,921	\$ 296,556	\$ 187,716	\$ 332,930	\$ 301,163	\$ 351,778	\$ 312,170
Fremont #14	\$ 391,196	\$ 345,663	\$ 402,608	\$ 419,869	\$ 315,055	\$ 484,942	\$ 289,827	\$ 436,159	\$ 405,428	\$ 548,277	\$ 486,544
Fremont #21	\$ 181,766	\$ 167,801	\$ 195,510	\$ 242,714	\$ 206,549	\$ 292,040	\$ 182,670	\$ 293,600	\$ 311,477	\$ 353,145	\$ 313,382
Fremont #24	\$ 186,805	\$ 218,114	\$ 241,836	\$ 258,209	\$ 205,714	\$ 270,390	\$ 174,413	\$ 284,895	\$ 271,177	\$ 314,808	\$ 279,362
Fremont #25	\$ 925,646	\$ 979,864	\$ 1,055,488	\$ 1,260,671	\$ 842,610	\$ 1,105,282	\$ 886,180	\$ 1,318,336	\$ 1,339,070	\$ 1,548,225	\$ 1,373,902
Fremont #38	\$ 168,132	\$ 164,468	\$ 182,819	\$ 264,233	\$ 192,975	\$ 237,237	\$ 34,583	\$ 59,178	\$ 73,318	\$ 119,824	\$ 106,332
Goshen #1	\$ 774,424	\$ 909,143	\$ 1,018,758	\$ 1,256,986	\$ 874,582	\$ 1,231,148	\$ 898,198	\$ 1,447,173	\$ 1,343,552	\$ 1,447,906	\$ 1,284,878
Hot Springs #1	\$ 405,588	\$ 403,040	\$ 430,467	\$ 493,728	\$ 350,833	\$ 479,999	\$ 322,204	\$ 510,618	\$ 481,651	\$ 539,580	\$ 478,826
Johnson #1	\$ 512,141	\$ 438,191	\$ 517,158	\$ 548,734	\$ 363,087	\$ 473,166	\$ 548,243	\$ 953,817	\$ 899,389	\$ 1,033,576	\$ 917,200
Laramie #1	\$ 3,873,785	\$ 3,891,171	\$ 4,354,615	\$ 5,087,165	\$ 3,948,448	\$ 5,242,550	\$ 4,024,216	\$ 5,871,566	\$ 5,823,250	\$ 6,943,212	\$ 6,161,440
Laramie #2	\$ 510,400	\$ 544,658	\$ 600,898	\$ 716,745	\$ 535,175	\$ 647,321	\$ 433,946	\$ 681,774	\$ 677,102	\$ 766,958	\$ 680,602
Lincoln #1	\$ 447,797	\$ 403,704	\$ 450,215	\$ 531,726	\$ 399,657	\$ 518,338	\$ 335,486	\$ 545,214	\$ 509,449	\$ 559,209	\$ 496,244
Lincoln #2	\$ 971,971	\$ 1,066,236	\$ 1,197,066	\$ 1,438,047	\$ 1,012,431	\$ 1,353,992	\$ 953,425	\$ 1,506,301	\$ 1,480,170	\$ 1,663,958	\$ 1,476,605
Natrona #1	\$ 3,782,237	\$ 3,916,761	\$ 4,570,485	\$ 5,773,566	\$ 4,478,905	\$ 5,969,868	\$ 3,966,079	\$ 5,999,117	\$ 5,876,122	\$ 6,916,079	\$ 6,137,361
Niobrara #1	\$ 267,900	\$ 284,860	\$ 303,289	\$ 334,475	\$ 252,352	\$ 341,324	\$ 305,690	\$ 486,795	\$ 456,628	\$ 518,820	\$ 460,403
Park #1	\$ 709,885	\$ 771,270	\$ 759,627	\$ 954,715	\$ 347,527	\$ 595,467	\$ 451,686	\$ 741,310	\$ 938,622	\$ 1,137,986	\$ 1,009,854
Park #6	\$ 854,147	\$ 884,383	\$ 954,541	\$ 1,146,283	\$ 831,927	\$ 1,119,094	\$ 754,768	\$ 1,196,912	\$ 1,116,944	\$ 1,251,905	\$ 1,110,946
Park #16	\$ 148,943	\$ 138,638	\$ 154,109	\$ 168,678	\$ 119,526	\$ 182,340	\$ 102,671	\$ 167,613	\$ 161,768	\$ 171,443	\$ 152,139
Platte #1	\$ 697,301	\$ 674,266	\$ 738,483	\$ 884,854	\$ 626,081	\$ 817,064	\$ 547,207	\$ 857,206	\$ 767,869	\$ 826,363	\$ 733,319
Platte #2	\$ 143,899	\$ 158,370	\$ 176,047	\$ 226,109	\$ 161,380	\$ 208,643	\$ 138,773	\$ 225,253	\$ 197,556	\$ 227,584	\$ 201,959
Sheridan #1	\$ 354,768	\$ 373,274	\$ 415,362	\$ 499,807	\$ 480,930	\$ 609,415	\$ 210,688	\$ 360,059	\$ 346,677	\$ 500,150	\$ 443,835
Sheridan #2	\$ 1,108,359	\$ 1,045,294	\$ 1,260,173	\$ 1,571,097	\$ 1,176,310	\$ 1,624,890	\$ 1,016,898	\$ 1,731,981	\$ 1,571,611	\$ 1,844,323	\$ 1,636,661
Sheridan #3	\$ 114,693	\$ 96,727	\$ 106,210	\$ 128,967	\$ 92,302	\$ 136,981	\$ 78,330	\$ 119,490	\$ 88,975	\$ 101,857	\$ 90,388
Sublette #1	\$ 340,534	\$ 353,186	\$ 412,283	\$ 561,641	\$ 440,604	\$ 629,617	\$ 317,680	\$ 621,667	\$ 586,380	\$ 709,395	\$ 629,521
Sublette #9	\$ 422,757	\$ 438,079	\$ 480,065	\$ 560,965	\$ 434,206	\$ 634,566	\$ 374,707	\$ 578,237	\$ 538,362	\$ 599,919	\$ 532,371
Sweetwater #1	\$ 1,823,199	\$ 1,756,549	\$ 1,858,520	\$ 2,442,560	\$ 1,871,734	\$ 2,657,815	\$ 1,730,020	\$ 2,777,849	\$ 2,625,766	\$ 3,048,131	\$ 2,704,926
Sweetwater #2	\$ 1,175,454	\$ 1,204,914	\$ 1,229,919	\$ 1,456,038	\$ 1,087,731	\$ 1,502,840	\$ 1,006,035	\$ 1,608,377	\$ 1,500,002	\$ 1,719,660	\$ 1,526,035
Teton #1	\$ 813,251	\$ 903,129	\$ 1,002,759	\$ 1,185,235	\$ 789,555	\$ 1,091,627	\$ 757,820	\$ 1,219,650	\$ 1,237,989	\$ 1,405,401	\$ 1,247,160
Uinta #1	\$ 1,181,401	\$ 1,229,042	\$ 1,387,020	\$ 1,707,956	\$ 1,279,436	\$ 1,719,124	\$ 1,149,051	\$ 1,791,692	\$ 1,635,840	\$ 1,791,711	\$ 1,589,973
Uinta #4	\$ 427,448	\$ 420,697	\$ 498,228	\$ 550,019	\$ 416,177	\$ 568,638	\$ 381,433	\$ 609,287	\$ 556,400	\$ 618,875	\$ 549,192
Uinta #6	\$ 386,292	\$ 399,964	\$ 445,191	\$ 500,178	\$ 358,531	\$ 520,477	\$ 353,698	\$ 587,582	\$ 552,109	\$ 613,347	\$ 544,287
Washakie #1	\$ 610,361	\$ 618,784	\$ 725,079	\$ 819,878	\$ 599,821	\$ 811,025	\$ 568,160	\$ 901,847	\$ 854,103	\$ 972,165	\$ 862,704
Washakie #2	\$ 96,346	\$ 96,157	\$ 90,200	\$ 128,919	\$ 99,117	\$ 147,086	\$ 93,543	\$ 147,670	\$ 137,177	\$ 157,013	\$ 139,334
Weston #1	\$ 443,206	\$ 459,646	\$ 509,164	\$ 602,290	\$ 431,468	\$ 586,140	\$ 365,407	\$ 627,511	\$ 539,742	\$ 624,222	\$ 553,937
Weston #7	\$ 205,859	\$ 198,631	\$ 225,932	\$ 263,953	\$ 202,103	\$ 290,628	\$ 185,357	\$ 279,335	\$ 255,675	\$ 287,214	\$ 254,875
<b>Wyoming</b>	<b>\$ 35,106,292</b>	<b>\$ 36,346,789</b>	<b>\$ 40,245,350</b>	<b>\$ 48,377,233</b>	<b>\$ 35,865,951</b>	<b>\$ 48,564,645</b>	<b>\$ 33,435,355</b>	<b>\$ 52,015,073</b>	<b>\$ 49,726,440</b>	<b>\$ 57,221,431</b>	<b>\$ 50,778,569</b>

Historical Wyoming K-12 Student Enrollment: School Years 1975-76 to Est. 2015-16



**Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2013-14**

<b>School District</b>	<b>75-76</b>	<b>76-77</b>	<b>77-78</b>	<b>78-79</b>	<b>79-80</b>	<b>80-81</b>	<b>81-82</b>	<b>82-83</b>	<b>83-84</b>	<b>84-85</b>	<b>85-86</b>	<b>86-87</b>	<b>87-88</b>	<b>88-89</b>	<b>89-90</b>	<b>90-91</b>	<b>91-92</b>	<b>92-93</b>	<b>93-94</b>	<b>94-95</b>
Albany #1	4,121	4,150	4,084	4,258	4,112	4,212	4,164	4,188	4,115	4,120	4,128	4,063	4,147	4,196	4,101	4,100	4,199	4,231	4,207	4,170
Big Horn #1	692	724	736	723	715	779	739	759	743	735	722	745	704	693	655	660	710	753	744	775
Big Horn #2	807	825	822	819	819	827	799	835	820	855	846	821	806	829	785	805	802	788	811	796
Big Horn #3	744	750	725	766	740	748	767	702	650	656	649	628	567	550	551	551	545	556	542	553
Big Horn #4	540	569	556	522	537	558	566	580	551	524	520	464	459	450	455	434	419	382	416	450
Campbell #1	3,531	4,054	4,509	4,840	5,116	5,804	6,492	6,964	7,327	7,685	8,143	7,750	7,692	7,660	7,682	7,759	7,983	8,014	8,044	8,029
Carbon #1	2,543	2,617	2,668	2,859	2,853	2,967	2,889	2,901	2,761	2,798	2,756	2,755	2,663	2,660	2,530	2,541	2,420	2,379	2,346	2,224
Carbon #2	1,428	1,495	1,658	1,760	1,925	1,984	2,019	1,886	1,781	1,664	1,492	1,320	1,309	1,237	1,261	1,206	1,209	1,123	1,107	1,130
Converse #1	1,402	1,622	1,859	1,951	2,017	2,143	2,142	2,190	2,082	2,108	2,050	1,970	1,859	1,824	1,820	1,785	1,794	1,819	1,858	1,809
Converse #2	763	781	884	980	1,148	1,257	1,314	1,356	1,247	1,201	1,155	1,034	938	921	872	862	919	914	932	906
Crook #1	1,273	1,258	1,332	1,304	1,251	1,257	1,256	1,223	1,190	1,194	1,210	1,219	1,190	1,223	1,200	1,266	1,281	1,293	1,335	1,285
Fremont #1	2,661	2,684	2,853	2,917	2,961	2,858	2,615	2,574	2,552	2,428	2,347	2,197	2,155	2,181	2,121	2,181	2,217	2,225	2,213	2,148
Fremont #2	291	329	378	372	351	347	354	315	323	344	323	340	312	288	293	311	321	353	353	343
Fremont #6	441	456	502	528	573	601	585	613	606	574	549	508	454	429	419	415	421	438	422	442
Fremont #14	365	359	346	337	379	356	347	356	364	563	621	590	572	585	694	650	689	721	706	773
Fremont #21	271	303	278	278	273	290	290	301	277	242	253	259	252	245	260	276	284	319	324	294
Fremont #24	304	331	396	409	418	449	429	420	416	407	408	365	321	316	315	316	293	305	328	371
Fremont #25	3,084	3,160	3,144	3,159	3,243	3,329	3,241	3,309	3,303	3,204	3,114	3,024	3,083	2,963	2,924	3,041	2,975	3,010	2,977	2,916
Fremont #38	247	265	223	250	278	291	275	256	215	200	264	278	325	331	297	351	307	358	377	370
Goshen #1	2,780	2,721	2,654	2,512	2,457	2,418	2,363	2,330	2,373	2,391	2,460	2,464	2,387	2,408	2,387	2,353	2,321	2,279	2,273	2,262
Hot Springs #1	1,123	1,060	1,003	1,080	1,083	1,085	1,082	1,110	1,101	1,142	1,171	1,148	1,095	1,075	965	964	965	978	919	890
Johnson #1	1,391	1,380	1,415	1,400	1,424	1,447	1,414	1,449	1,430	1,453	1,434	1,375	1,329	1,307	1,253	1,273	1,298	1,287	1,299	1,305
Laramie #1	13,515	13,678	13,338	13,282	12,997	12,953	12,813	12,888	12,931	12,587	12,713	13,073	13,115	13,164	13,063	13,175	13,577	13,845	14,077	13,927
Laramie #2	840	829	804	744	770	721	713	690	702	756	800	780	770	759	766	774	797	828	925	935
Lincoln #1	2,795	937	912	980	1,001	1,046	1,136	1,137	1,118	1,190	1,331	1,308	1,168	1,132	1,148	1,169	1,178	1,156	1,117	1,082
Lincoln #2	0	1,844	1,940	1,961	2,004	2,110	2,212	2,333	2,395	2,470	2,468	2,491	2,510	2,421	2,438	2,562	2,591	2,623	2,704	2,718
Natrona #1	13,412	13,594	13,783	13,839	13,929	14,112	14,243	14,392	13,865	13,823	13,745	13,316	12,670	12,637	12,621	12,756	13,018	13,015	13,223	13,100
Niobrara #1	621	628	617	596	555	571	567	585	602	583	573	555	555	508	487	479	488	502	493	484
Park #1	2,030	1,955	1,920	1,946	1,888	1,865	1,857	1,834	1,835	1,863	1,901	1,897	1,864	1,895	1,860	1,888	1,906	1,899	1,926	1,940
Park #6	2,347	2,346	2,317	2,379	2,331	2,303	2,358	2,401	2,526	2,570	2,535	2,512	2,477	2,508	2,565	2,602	2,555	2,539	2,575	2,715
Park #16	227	245	221	222	224	212	191	200	225	225	225	222	210	205	195	204	166	184	191	179
Platte #1	1,381	1,532	1,650	1,927	2,183	2,142	1,817	1,644	1,630	1,584	1,569	1,569	1,522	1,507	1,489	1,443	1,479	1,541	1,526	1,539
Platte #2	357	385	374	400	390	436	420	409	386	392	373	371	343	350	332	326	326	318	295	285
Sheridan #1	642	680	736	779	773	808	829	843	844	825	792	774	766	744	752	784	820	857	887	928
Sheridan #2	3,370	3,401	3,537	3,573	3,649	3,890	4,024	4,119	4,069	4,012	3,930	3,830	3,816	3,803	3,786	3,768	3,776	3,741	3,701	3,622
Sheridan #3	127	144	143	149	129	121	126	133	142	117	132	116	123	130	109	105	112	99	97	99
Sublette #1	580	596	555	572	569	585	629	669	611	628	681	661	594	543	538	577	592	602	651	676
Sublette #9	546	616	582	614	617	654	653	684	651	704	831	737	658	642	652	660	640	638	652	702
Sweetwater #1	4,672	4,574	4,903	5,062	5,247	5,585	5,719	5,883	5,763	5,702	6,102	6,146	6,026	5,890	5,924	5,962	6,127	6,115	6,067	5,903
Sweetwater #2	2,317	2,872	3,052	3,164	3,307	3,507	3,588	3,721	3,683	3,780	4,196	4,074	3,889	3,793	3,773	3,921	3,963	3,917	3,876	3,870
Teton #1	1,536	1,560	1,634	1,677	1,636	1,717	1,823	1,833	1,786	1,744	1,677	1,745	1,790	1,833	1,872	1,983	2,034	2,105	2,155	2,155
Uinta #1	1,199	1,245	1,249	1,367	1,463	1,667	2,235	2,950	3,229	3,421	3,675	3,696	3,421	3,404	3,447	3,611	3,732	3,795	3,786	3,776
Uinta #4	529	566	597	609	603	672	757	885	920	942	958	956	925	931	935	945	963	948	938	950
Uinta #6	646	657	677	732	823	916	1,004	1,121	1,099	1,088	1,141	1,107	1,124	1,149	1,135	1,117	1,152	1,136	1,102	1,064
Washakie #1	1,819	1,914	1,842	1,844	1,887	1,881	1,915	1,894	1,900	1,927	1,994	1,960	1,843	1,824	1,795	1,717	1,767	1,767	1,765	1,758
Washakie #2	175	175	197	183	183	211	203	180	178	158	161	148	142	132	129	124	144	144	151	154
Weston #1	1,291	1,302	1,290	1,256	1,229	1,202	1,158	1,211	1,232	1,241	1,247	1,193	1,131	1,130	1,136	1,103	1,098	1,108	1,123	1,142
Weston #7	408	419	426	447	408	411	409	409	416	441	414	401	384	388	385	371	361	366	363	370
<b>Wyoming</b>	<b>88,184</b>	<b>90,587</b>	<b>92,321</b>	<b>94,328</b>	<b>95,468</b>	<b>98,305</b>	<b>99,541</b>	<b>101,665</b>	<b>100,965</b>	<b>101,261</b>	<b>102,779</b>	<b>100,955</b>	<b>98,455</b>	<b>97,793</b>	<b>97,172</b>	<b>98,226</b>	<b>99,734</b>	<b>100,313</b>	<b>100,899</b>	<b>100,314</b>

**Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2013-14**

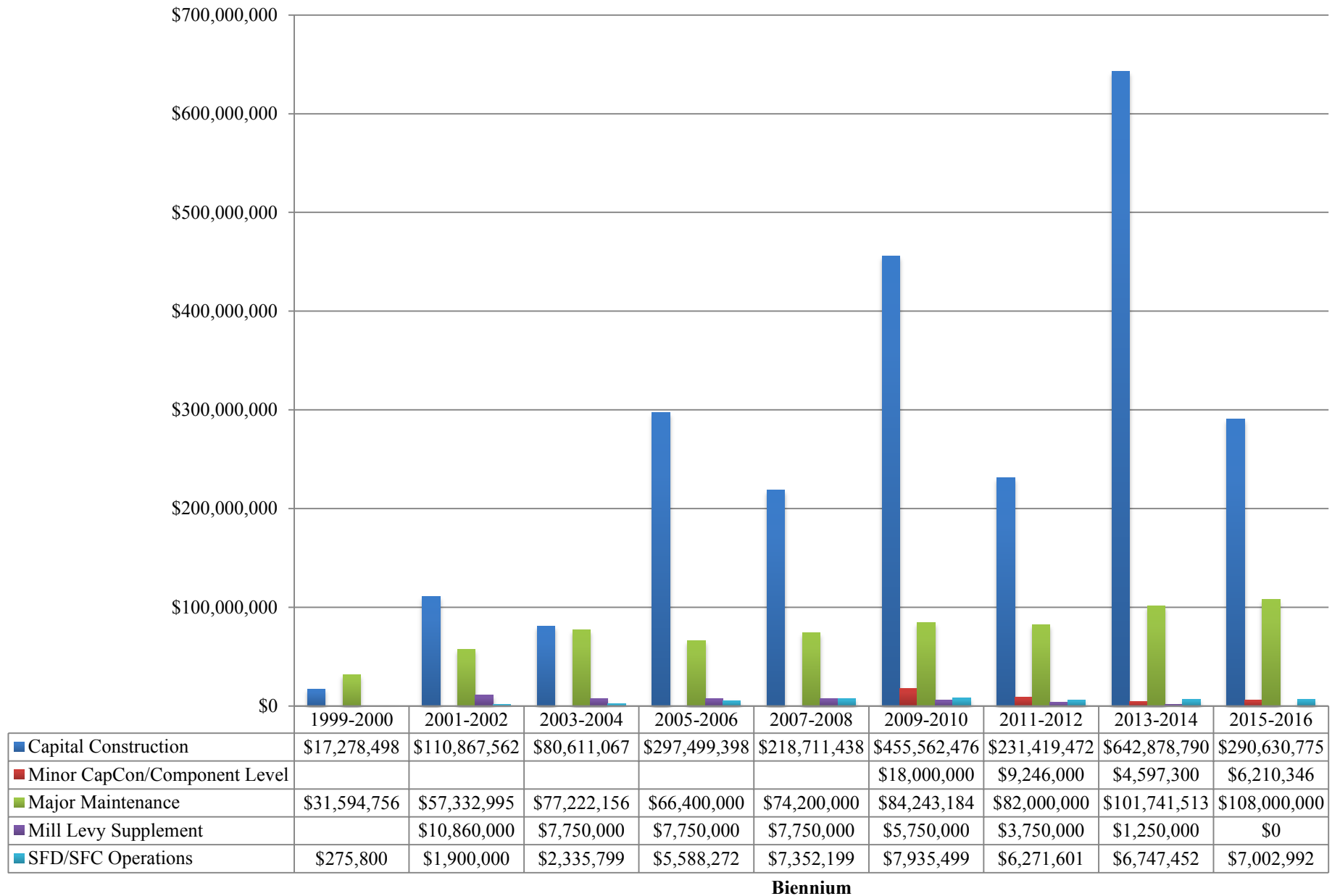
<b>School District</b>	<b>95-96</b>	<b>96-96</b>	<b>97-98</b>	<b>98-99</b>	<b>99-00</b>	<b>00-01</b>	<b>01-02</b>	<b>02-03</b>	<b>03-04</b>	<b>04-05</b>	<b>05-06</b>	<b>06-07</b>	<b>07-08</b>	<b>08-09</b>	<b>09-10</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>
Albany #1	4,196	4,133	3,888	3,868	3,885	3,791	3,790	3,659	3,639	3,559	3,485	3,491	3,507	3,544	3,579	3,587	3,673	3,657	3,762
Big Horn #1	791	825	831	841	810	779	768	741	730	674	658	629	607	617	610	632	808	894	977
Big Horn #2	816	795	768	790	771	724	703	666	657	651	645	638	656	648	660	700	710	708	692
Big Horn #3	570	572	569	542	537	520	491	491	503	497	513	487	488	502	498	496	490	490	521
Big Horn #4	418	408	404	360	367	343	358	351	363	352	336	342	328	329	297	295	322	303	291
Campbell #1	7,975	7,903	7,684	7,710	7,580	7,488	7,441	7,368	7,234	7,198	7,337	7,617	7,589	7,985	8,214	8,301	8,337	8,700	8,826
Carbon #1	2,240	2,216	2,076	1,992	1,965	1,946	1,923	1,778	1,728	1,664	1,727	1,753	1,815	1,787	1,803	1,822	1,814	1,866	1,876
Carbon #2	1,057	1,033	1,010	898	887	791	724	743	699	700	662	662	669	650	648	640	640	639	652
Converse #1	1,843	1,828	1,793	1,747	1,715	1,660	1,663	1,688	1,582	1,587	1,584	1,617	1,755	1,696	1,690	1,670	1,744	1,746	1,742
Converse #2	897	894	909	879	860	783	792	771	743	739	713	691	696	685	688	690	697	676	690
Crook #1	1,315	1,294	1,300	1,269	1,211	1,176	1,142	1,122	1,087	1,075	1,035	1,080	1,111	1,085	1,104	1,101	1,093	1,075	1,114
Fremont #1	2,137	2,109	2,060	2,074	2,010	1,996	1,933	1,877	1,855	1,789	1,745	1,762	1,734	1,671	1,670	1,707	1,710	1,673	1,689
Fremont #2	352	330	295	306	305	291	286	254	235	236	231	235	228	191	178	195	167	155	151
Fremont #6	417	409	421	414	389	390	394	375	348	360	353	368	388	387	396	391	372	388	374
Fremont #14	786	727	754	692	691	647	639	635	608	565	590	529	527	556	535	563	568	622	619
Fremont #21	278	283	279	276	272	265	281	304	289	352	353	360	377	445	474	476	494	499	480
Fremont #24	370	362	378	375	357	341	328	312	298	294	322	299	343	311	293	315	332	346	350
Fremont #25	2,988	2,930	2,841	2,747	2,677	2,540	2,484	2,471	2,425	2,423	2,422	2,473	2,355	2,454	2,465	2,474	2,588	2,583	2,642
Fremont #38	358	338	314	312	269	269	294	277	288	280	357	336	328	327	318	372	389	392	431
Goshen #1	2,300	2,253	2,231	2,150	2,101	2,029	1,953	1,889	1,858	1,887	1,924	1,833	1,827	1,816	1,807	1,791	1,778	1,719	1,703
Hot Springs #1	860	927	908	871	817	763	752	702	699	679	634	623	642	655	652	650	659	649	616
Johnson #1	1,331	1,349	1,337	1,336	1,306	1,307	1,257	1,257	1,222	1,221	1,234	1,261	1,274	1,222	1,232	1,247	1,284	1,287	1,277
Laramie #1	13,920	13,812	13,716	13,592	13,346	13,264	13,272	13,113	13,065	12,831	12,776	12,832	12,776	12,933	13,195	13,171	13,370	13,388	13,635
Laramie #2	978	1,012	1,024	1,006	977	933	927	911	860	876	868	894	928	841	872	925	916	940	958
Lincoln #1	1,014	993	945	909	837	789	724	668	669	622	629	627	656	629	602	583	612	604	624
Lincoln #2	2,731	2,667	2,559	2,521	2,490	2,412	2,386	2,403	2,449	2,482	2,542	2,533	2,579	2,650	2,640	2,609	2,601	2,558	2,627
Natrona #1	12,936	12,885	12,612	12,271	12,048	12,038	11,835	11,650	11,590	11,546	11,408	11,445	11,604	11,642	11,743	11,772	12,075	12,749	12,796
Niobrara #1	505	498	496	480	463	428	422	411	402	374	349	364	364	376	617	728	803	980	1,001
Park #1	1,951	1,934	1,937	1,875	1,782	1,738	1,737	1,608	1,563	1,566	1,609	1,621	1,657	1,676	1,695	1,670	1,655	1,721	1,738
Park #6	2,713	2,768	2,687	2,593	2,473	2,399	2,335	2,305	2,252	2,207	2,154	2,188	2,154	2,154	2,156	2,192	2,208	2,136	2,119
Park #16	165	184	161	161	181	156	154	142	126	120	133	129	124	122	119	111	125	117	112
Platte #1	1,483	1,495	1,533	1,494	1,436	1,351	1,315	1,256	1,228	1,187	1,155	1,168	1,115	1,089	1,062	1,044	1,053	1,039	1,037
Platte #2	263	249	248	246	276	276	256	254	259	241	233	246	229	205	193	211	189	199	212
Sheridan #1	930	925	905	920	914	895	885	871	866	894	901	919	949	929	923	933	902	905	965
Sheridan #2	3,564	3,472	3,386	3,404	3,207	3,247	3,250	3,172	3,065	2,952	2,941	3,017	3,080	3,121	3,165	3,161	3,202	3,277	3,318
Sheridan #3	99	95	103	101	102	117	113	95	104	93	91	101	101	101	101	91	90	90	96
Sublette #1	676	641	642	637	627	639	630	671	689	701	767	841	940	989	978	1,020	1,043	1,017	1,034
Sublette #9	682	655	669	655	604	569	587	571	592	591	617	646	680	691	675	672	649	627	650
Sweetwater #1	5,830	5,573	5,389	5,171	4,924	4,665	4,401	4,264	4,193	4,197	4,240	4,413	4,742	4,957	5,033	5,159	5,296	5,512	5,607
Sweetwater #2	3,769	3,595	3,436	3,269	3,168	2,928	2,774	2,688	2,650	2,620	2,582	2,552	2,599	2,671	2,601	2,635	2,641	2,653	2,729
Teton #1	2,226	2,283	2,324	2,309	2,311	2,366	2,209	2,248	2,296	2,270	2,265	2,222	2,270	2,294	2,317	2,456	2,449	2,487	2,597
Uinta #1	3,762	3,815	3,567	3,535	3,340	3,219	3,162	3,137	2,902	2,894	2,799	2,940	2,944	2,973	2,962	2,925	2,863	2,869	2,854
Uinta #4	955	937	872	793	746	680	692	678	659	626	694	689	723	730	742	742	788	771	775
Uinta #6	1,033	1,006	930	904	860	820	784	714	686	665	665	669	648	672	690	737	750	731	742
Washakie #1	1,739	1,788	1,774	1,690	1,591	1,475	1,406	1,344	1,314	1,265	1,319	1,326	1,319	1,306	1,325	1,356	1,374	1,400	1,386
Washakie #2	161	146	140	140	137	124	111	104	89	95	82	84	96	94	112	104	104	109	94
Weston #1	1,125	1,082	1,057	994	969	907	869	847	822	833	777	818	787	820	814	778	806	796	777
Weston #7	354	349	342	301	292	257	265	261	261	242	249	259	270	291	277	265	243	248	260
<b>Wyoming</b>	<b>99,859</b>	<b>98,777</b>	<b>96,504</b>	<b>94,420</b>	<b>91,883</b>	<b>89,531</b>	<b>87,897</b>	<b>86,117</b>	<b>84,741</b>	<b>83,772</b>	<b>83,705</b>	<b>84,629</b>	<b>85,578</b>	<b>86,519</b>	<b>87,420</b>	<b>88,165</b>	<b>89,476</b>	<b>90,990</b>	<b>92,218</b>



**School Foundation Program Account and School Capital Construction Account**  
**BY 2013-2014 and Est. BY 2015-2016 (October 2014 CREG)**

	2013-2014		Est. 2015-2016	
	Amount	Percent	Amount	Percent
<b>Revenues</b>				
<b>School Foundation Program Account</b>	<b>\$ 1,651,274,354</b>	<b>100.00%</b>	<b>\$ 1,640,794,248</b>	<b>100.00%</b>
Property Tax (12 Mill)	\$ 582,209,279	35.26%	\$ 600,820,410	36.62%
Federal Mineral Royalties	\$ 549,436,630	33.27%	\$ 546,200,000	33.29%
Common School Income	\$ 368,505,936	22.32%	\$ 153,800,000	9.37%
Recapture	\$ 364,194,947	22.06%	\$ 356,884,151	21.75%
Auto Tax - General	\$ 44,599,746	2.70%	\$ 42,000,000	2.56%
Other (Penalties, Car Company Tax, and Interest)	\$ 17,746,163	1.07%	\$ 15,955,912	0.97%
Transfer-Out (School Capital Construction Account)	\$ (275,418,346)	-16.68%	\$ (74,866,226)	-4.56%
<b>School Capital Construction Account</b>	<b>\$ 538,715,611</b>	<b>100.00%</b>	<b>\$ 411,844,113</b>	<b>100.00%</b>
Coal Lease Bonuses	\$ 433,427,916	80.46%	\$ 418,200,000	101.54%
Transfer-In (School Foundation Program Account)	\$ 275,418,346	51.12%	\$ 74,866,226	18.18%
Transfer-Out (PLF Holding Account)	\$ (197,394,406)	-36.64%	\$ (107,927,804)	-26.21%
State Royalties	\$ 16,000,000	2.97%	\$ 16,000,000	3.88%
Federal Mineral Royalties	\$ 10,692,000	1.98%	\$ 10,692,000	2.60%
CapCon Infrastructure Recapture Revenue	\$ 571,755	0.11%	\$ 13,691	0.00%
<b>Appropriations</b>				
<b>School Foundation Program Account</b>	<b>\$ 1,660,323,060</b>	<b>100.00%</b>	<b>\$ 1,640,794,248</b>	<b>100.00%</b>
School District Foundation Program Payments	\$ 1,490,049,558	89.74%	\$ 1,559,382,953	95.04%
Auto. Appropriation to CSPLF Reserve	\$ 108,707,749	6.55%	\$ -	0.00%
Education - School Finance/COPs, Ed. Reform, Student Performance Data	\$ 30,960,280	1.86%	\$ 40,760,132	2.48%
Other	\$ 30,605,473	1.84%	\$ 40,651,163	2.48%
<b>School Capital Construction Account</b>	<b>\$ 754,329,664</b>	<b>100.00%</b>	<b>\$ 411,844,113</b>	<b>100.00%</b>
Capital Construction	\$ 646,006,937	85.64%	\$ 290,891,380	70.63%
Major Maintenance	\$ 101,741,513	13.49%	\$ 108,000,000	26.22%
Operations, Engineering & Technical Services	\$ 6,581,214	0.87%	\$ 12,952,733	3.15%

## Summary of School Capital Construction Account Appropriations BY 1999-2000 to BY 2015-2016



**Local Government State Revenue**

<b>Distribution</b>	<b>Source</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Cities &amp; Towns:</b>											
<i>Sales &amp; Use Taxes:</i>											
Sales Tax @ 3.0/4.0%	DOR	92,298,224	110,293,265	120,024,576	127,100,004	130,477,748	104,958,402	115,001,152	128,611,357	124,942,561	132,834,896
Sales Tax @ 1.0% <sup>8</sup>	DOR	65,930,566	79,376,703	85,333,441	89,212,985	93,514,759	75,696,430	83,155,203	95,915,505	94,750,645	103,008,987
Use Tax @ 3.0/4.0%	DOR	9,876,275	12,752,421	17,137,057	18,768,644	17,816,784	13,400,596	16,513,745	17,322,643	16,510,436	20,616,288
Use Tax @ 1.0% <sup>8</sup>	DOR	7,222,668	9,335,643	12,529,307	12,898,367	12,885,198	9,739,698	12,276,240	12,769,417	12,365,000	15,387,355
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Sales &amp; Use Taxes</b>		<b>175,327,733</b>	<b>211,758,032</b>	<b>235,024,381</b>	<b>247,980,000</b>	<b>254,694,489</b>	<b>203,795,126</b>	<b>226,946,340</b>	<b>254,618,922</b>	<b>248,568,642</b>	<b>271,847,526</b>
<i>Others:</i>											
Federal Mineral Royalties <sup>1</sup>	STO	18,562,500	18,526,300	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500
Special Fuels Taxes (Diesel)	DOT	2,103,721	2,346,299	2,322,377	2,502,337	2,216,389	1,859,242	2,264,080	2,153,728	2,299,454	3,480,906
Gas Taxes	DOT	5,961,598	5,735,546	5,478,359	6,063,212	5,876,286	5,271,695	5,980,770	5,605,166	6,205,599	9,144,451
Severance Taxes <sup>1</sup>	STO	15,047,650	15,754,559	16,162,432	15,410,957	14,224,606	14,715,073	14,337,032	14,126,894	14,337,630	14,337,500
Police Officer Retirement	STO	5,500,000	0	0	0	0	0	0	0	0	0
Volunteer Fireman's Pension Plan	WRS	1,474,793	1,426,211	1,660,450	1,523,133	1,495,005	1,917,950	1,855,582	1,958,904	1,839,183	1,947,458
Cigarette Taxes	DOR	3,135,041	3,093,381	3,159,047	3,156,265	3,077,589	2,761,222	2,700,553	2,679,521	2,635,962	2,509,239
Lodging Taxes	DOR	4,001,593	4,797,578	5,775,625	6,639,550	6,849,917	6,278,909	6,892,845	10,154,765	10,272,404	11,131,996
<b>Total Other Sources</b>		<b>55,786,896</b>	<b>51,679,874</b>	<b>53,120,791</b>	<b>53,857,954</b>	<b>52,302,292</b>	<b>51,366,591</b>	<b>52,593,361</b>	<b>55,241,478</b>	<b>56,152,732</b>	<b>61,114,050</b>
<b>Totals to Cities and Towns</b>		<b>231,114,629</b>	<b>263,437,906</b>	<b>288,145,172</b>	<b>301,837,954</b>	<b>306,996,781</b>	<b>255,161,717</b>	<b>279,539,701</b>	<b>309,860,400</b>	<b>304,721,374</b>	<b>332,961,576</b>
<b>Counties:</b>											
<i>Sales &amp; Use Taxes:</i>											
Sales Tax @ 3.0/4.0%	DOR	50,971,703	61,280,958	67,516,383	71,553,184	73,757,252	59,473,417	65,350,557	70,732,054	66,213,443	71,318,183
Sales Tax @ 1.0% <sup>8</sup>	DOR	27,637,917	33,378,832	35,211,152	36,726,382	38,814,087	32,050,333	35,336,680	39,195,389	38,923,788	44,654,492
Cap Fac Sales Tax @ 1%	DOR	41,526,820	44,807,226	64,818,916	72,981,272	62,388,194	48,159,993	38,970,836	70,454,085	64,514,650	104,433,679
Use Tax @ 3.0/4.0%	DOR	5,260,488	6,886,462	8,987,859	10,291,674	9,944,170	7,246,568	8,971,013	9,126,535	8,385,677	10,575,424
Use Tax @ 1.0% <sup>8</sup>	DOR	3,043,165	3,947,534	4,946,666	4,984,773	5,422,212	4,037,699	5,260,615	4,913,509	4,816,499	6,231,333
Cap Fac Use Tax @ 1%	DOR	4,565,668	4,666,600	10,128,875	11,272,791	9,121,397	5,842,471	4,373,042	8,057,614	5,647,353	12,911,323
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Sales &amp; Use Taxes</b>		<b>133,005,761</b>	<b>154,967,612</b>	<b>191,609,851</b>	<b>207,810,076</b>	<b>199,447,312</b>	<b>156,810,481</b>	<b>158,262,743</b>	<b>202,479,186</b>	<b>188,501,410</b>	<b>250,124,434</b>
<i>Others:</i>											
Railroad Car Taxes	STO	2,346,195	2,443,544	2,229,377	2,598,942	2,633,248	2,863,610	2,511,097	2,540,145	2,432,929	2,206,459
U.S. Forest Reserve <sup>2</sup>	STO	2,280,044	2,348,489	2,387,427	2,382,527	6,734,039	4,890,442	4,776,852	4,469,293	4,309,863	4,186,816
Taylor Grazing Act <sup>2</sup>	STO	558,105	659,512	642,480	544,864	1,867,832	588,542	610,571	646,997	602,870	479,490
Special Fuels Taxes (Diesel)	DOT	9,323,598	8,737,157	9,289,508	10,006,299	9,168,660	7,436,969	9,056,319	8,614,911	9,197,817	13,923,625
Gas Taxes	DOT	5,499,713	5,268,140	4,958,649	5,565,127	5,169,863	4,744,526	5,382,693	5,044,649	5,585,046	8,230,006
Gas Taxes, State County Road Fund <sup>6</sup>	DOT	5,699,782	5,490,883	5,142,302	5,771,243	5,394,006	4,920,249	5,582,052	5,231,488	5,791,900	8,534,821
Severance Taxes <sup>1</sup>	STO	6,250,805	6,487,234	6,622,295	6,371,939	5,976,369	6,168,220	6,013,799	5,923,740	6,014,056	6,014,000
Cigarette Taxes	DOR	337,881	321,232	350,392	406,572	389,587	360,150	383,670	420,184	367,239	339,200
Lodging Taxes	DOR	909,697	1,003,700	999,062	1,108,191	1,118,826	1,069,977	1,197,277	3,030,304	3,240,623	3,530,426
<b>Total Other Sources</b>		<b>33,205,820</b>	<b>32,759,891</b>	<b>32,621,492</b>	<b>34,755,705</b>	<b>38,452,430</b>	<b>33,042,684</b>	<b>35,514,330</b>	<b>35,921,712</b>	<b>37,542,343</b>	<b>47,444,843</b>
<b>Totals to Counties</b>		<b>166,211,581</b>	<b>187,727,503</b>	<b>224,231,343</b>	<b>242,565,781</b>	<b>237,899,742</b>	<b>189,853,165</b>	<b>193,777,073</b>	<b>238,400,898</b>	<b>226,043,753</b>	<b>297,569,277</b>

## Local Government State Revenue

Distribution	Source	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Other Funding Sources for Local Governments:</b>											
Federal Mineral Royalty Grants <sup>3</sup>	OSLI	51,700,000	15,700,000	98,966,909	202,096,778	202,096,778	39,703,222	46,497,800	20,768,157	69,598,385	17,957,639
Business Ready and Community Facility Grants <sup>5</sup>	Session Laws	12,500,000	40,432,802	33,633,599	51,883,599	47,125,000	39,625,000	29,250,000	44,250,000	29,250,000	24,880,000
FMRs/Sev Taxes-State Aid County Roads	CREG	4,495,025	4,495,031	4,495,042	4,495,110	4,495,030	4,495,107	4,495,078	4,495,050	4,495,000	4,495,000
FMRs/Sev Taxes-Highway Fund for Co Rds	STO	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000
Joint Powers Board Loans <sup>3</sup>	OSLI	1,576,756	2,700,000	2,229,520	413,455	4,000,000	1,236,768	829,925	664,208	1,030,773	-
Water Development Expenditures	WWDC	17,133,900	31,568,835	39,966,378	23,621,364	32,508,539	42,491,685	39,948,673	49,294,091	29,927,178	40,826,867
Municipal Mineral Trust Fund Distribution <sup>4</sup>		0	0	0	0	0	0	0	0	0	0
Direct Legislative Appropriation <sup>7</sup>	Session Laws	30,000,000	60,900,000	71,250,000	96,365,500	74,500,000	71,275,000	43,728,280	53,728,280	40,500,000	60,500,000
<b>Total Other Funding Sources</b>		<b>121,860,681</b>	<b>160,251,668</b>	<b>254,996,448</b>	<b>383,330,806</b>	<b>369,180,347</b>	<b>203,281,782</b>	<b>169,204,756</b>	<b>177,654,786</b>	<b>179,256,336</b>	<b>153,114,506</b>
<b>Grand Totals</b>		<b>519,186,891</b>	<b>611,417,077</b>	<b>767,372,963</b>	<b>927,734,541</b>	<b>914,076,870</b>	<b>648,296,664</b>	<b>642,521,530</b>	<b>725,916,083</b>	<b>710,021,463</b>	<b>783,645,359</b>

Sources: State Treasurer's annual report, reports from the Department of Revenue, the Department of Transportation, Office of State Lands and Investments, and the Wyoming Water Development Commission.

Note: Federal mineral royalty grants represent the total amount granted; water development figures are amounts actually expended (not the amount appropriated). In the event the entire amount granted or appropriated is not used, the unused portions revert and may be re-appropriated or re-granted.

1 - Federal Mineral Royalties and Severance Taxes to Cities & Towns, and Counties beginning with FY95 are distributed monthly based on CREG estimates. Variances from CREG projections are corrected in the next fiscal year's distributions.

2 - Portions of these revenues are used as local resources for K-12 school districts.

3 - These grants and loans reflect actual distributions on a calendar year basis through 2005. Mineral Royalty Grants shown for FY2006-2014 reflect amounts appropriated.

4 - In FY2002 a one-time, final distribution of the balance of the Municipal Mineral Trust Fund was made to local governments.

5 - The FY2010 amount includes budget reductions of \$4,000,000 for business ready communities and \$3,500,000 for community facilities.

6 - Prior to FY2000, these funds flowed through the Department of Transportation on behalf of the counties; in FY2000 they started flowing directly to the counties.

7 - The FY2010 amount includes a budget reduction of \$3,225,000.

8 - FY2007 forward includes an optional economic development one cent sales tax.

**Estimated Impact of De-earmarking and Other Actions on Local Governments  
Fiscal Years 2002-2016, including impact of 2014 Session - October 2014 CREG**

**Severance Taxes**

Severance tax decrease to cities and towns from de-earmarking	(\$511,604,002)
Severance tax decrease to counties from de-earmarking	(\$306,595,824)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$40,991,378)
Severance tax decrease to CTC CapCon from de-earmarking	(\$22,608,657)
Severance tax decrease to CTC CapCon, Ch. 163, 05 Session Laws	(\$8,576,038)
total	<u>(\$890,375,899)</u>

**Federal Mineral Royalties (FMRs)**

FMR decrease to cities and towns from de-earmarking	(\$88,237,607)
FMR decrease to CTC CapCon from de-earmarking	(\$69,595,084)
total	<u>(\$157,832,691)</u>

**Fuel Tax**

Fuel tax increase to cities & towns from expiration of \$0.02 diversion to SFP	\$16,581,835
Fuel tax increase to counties from expiration of \$0.02 diversion to SFP	\$40,567,601
FY14-16 \$0.10 fuel tax distribution to cities & towns, Ch. 49, 2013 Session Laws	\$19,202,675
FY14-16 \$0.10 fuel tax distribution to counties, Ch. 49, 2013 Session Laws	\$46,853,123
total	<u>\$123,205,234</u>

**Sales and Use Taxes**

Sales and use tax increase to cities and towns, Ch. 79, 02 Session Laws	\$116,498,102
Sales and use tax increase to counties, Ch. 79, 02 Session Laws	\$146,710,881
Food Tax exemption estimate FY07-FY16	(\$200,000,000)
total	<u>\$63,208,983</u>

**Direct Distributions**

Distribution of Municipal Rainy Day Account (MRDA) in Nov. 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$223,581,725)
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000
FY 2005-06 Distribution to cities, towns, & counties Ch. 95, 04 Session Laws	\$57,500,000
FY 2006 Distribution to cities, towns, & counties Ch. 191, 05 Session Laws	\$27,300,000
FY 2006 Distribution to county road funds, Ch. 191, 05 Session Laws	\$6,100,000
FY 2007-08 Distribution to cities, towns & counties, Ch. 35, 06 Session Laws	\$93,000,000
FY 2007-08 Distribution to counties for libraries, Ch. 35 06 Session Laws	\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 06 Session Laws	\$46,600,000
FY 2008 Distribution to cities, towns & counties, Ch. 136, 07 Session Laws	\$25,115,500
FY 2009-10 Distribution to cities, towns & counties, Ch. 48, 08 Session Laws	\$149,000,000
FY 2010 budget reduction to direct distributions	(\$3,225,000)
FY 2011-12 distribution to cities, towns, & counties, Ch. 39, 10 Session Laws	\$87,456,560
FY 2012 distribution to cities, towns, & counties, Ch. 88, 11 Session Laws	\$10,000,000
FY 2013-14 distribution to cities, towns, & counties, Ch. 26, 12 Session Laws	\$81,000,000
FY 2014 distribution to cities, towns, & counties, Ch. 73, 13 Session Laws	\$20,000,000
FY 2015-16 distribution to cities, towns, & counties, Ch. 26, 14 Session Laws	\$105,000,000
total	<u>\$530,760,147</u>

**GF Appropriations to Grant Programs**

FY 2003-04 Mineral royalty grant funding approp., Ch. 83, 02 Session Laws	\$7,500,000
FY06 Mineral royalty grant funding approp., Ch. 191, 05 Session Laws	\$28,000,000
FY 2007-08 Mineral royalty grant funding approp., Ch. 35, 06 Session Laws	\$141,200,682
FY08 Mineral royalty grant funding approp., Ch. 136, 07 Session Laws	\$1,600,000
FY08 Impact & Emergency Capital Projects, Ch. 136, 07 Session Laws	\$7,469,000
FY08 County Block Dist. - Capital Projects, Ch. 136, 07 Session Laws	\$18,665,500
FY 2009-10 County Block Dist.- Capital Projects, Ch. 48, 08 Session Laws	\$191,000,000
FY 2009-10 Emergency Capital Project Grants, Ch. 48, 08 Session Laws	\$10,000,000
FY10 Mineral royalty grant funding, Ch. 159, 09 Session Laws	\$8,200,000
FY12 County Block Dist. - Capital Projects, Ch 88, 11 Session Laws	\$35,000,000
FY12 Rural Fire District Grants, Ch. 88, 11 Session Laws	\$1,000,000
FY12 Energy Impacted County Road Program, Ch. 191, 11 Session Laws	\$6,000,000
FY 2013-14 County Block Dist. - Capital Projects, Ch. 26, 12 Session Laws	\$54,000,000
FY 2015-16 County Block Dist. - Capital Projects, Ch. 26, 14 Session Laws	\$70,000,000
total	<u>\$579,635,182</u>

**GF Appropriations to Business Ready and Community Facilities Programs**

FY04 Bus. Ready Comm. approp., Ch. 211, 03 Session Laws	\$5,000,000
FY 2005-06 Bus. Ready Comm. approp., Ch. 95, 04 Session Laws	\$25,000,000
FY06 Bus. Ready Comm. approp., Ch. 191, 05 Session Laws	\$11,700,000
FY06 Comm. Facilities approp., Ch. 233, 05 Session Laws	\$7,500,000
FY 2007-08 Bus. Ready Comm. approp., Ch. 35, 06 Session Laws	\$46,000,000
FY 2007-08 Comm. Facilities approp., Ch. 35, 06 Session Laws	\$15,000,000
FY 2008 Bus. Ready Comm. approp., Ch. 136, 07 Session Laws (net of rev.)	\$28,250,000
FY 2009-10 Bus. Ready Comm. approp., Ch. 48, 08 Session Laws	\$79,250,000
FY 2009-10 Comm. Facilities approp., Ch. 48, 08 Session Laws	\$15,000,000
FY 2010 budget reduction to Business Ready Communities	(\$4,000,000)
FY 2010 budget reduction to Community Facilities	(\$3,500,000)
FY 2011-12 Bus. Ready Comm. approp., Ch. 39, 10 Session Laws	\$50,000,000
FY 2011-12 Comm. Facilities approp., Ch. 39, 2012 Session Laws	\$8,500,000
FY12 Data Center Recruitment Grants, Ch. 88, 11 Session Laws	\$15,000,000
FY 2013-14 Bus. Ready Comm. approp., Ch. 26, 12 Session Laws	\$58,500,000
FY 2014 reduction to BRC/Comm. Fac. programs, Ch. 73, 13 Session Laws	(\$4,370,000)
FY 2015-16 Bus. Ready Comm. approp., Ch. 26, 14 Session Laws	\$74,130,000
total	<u>\$426,960,000</u>

<b>Net Impact to Local Govts. - FY 2002-2016</b>	<b>\$675,560,956</b>
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**Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs**

**2003-04 Biennium through 2015-16 Biennium, through 2014 Budget Session**

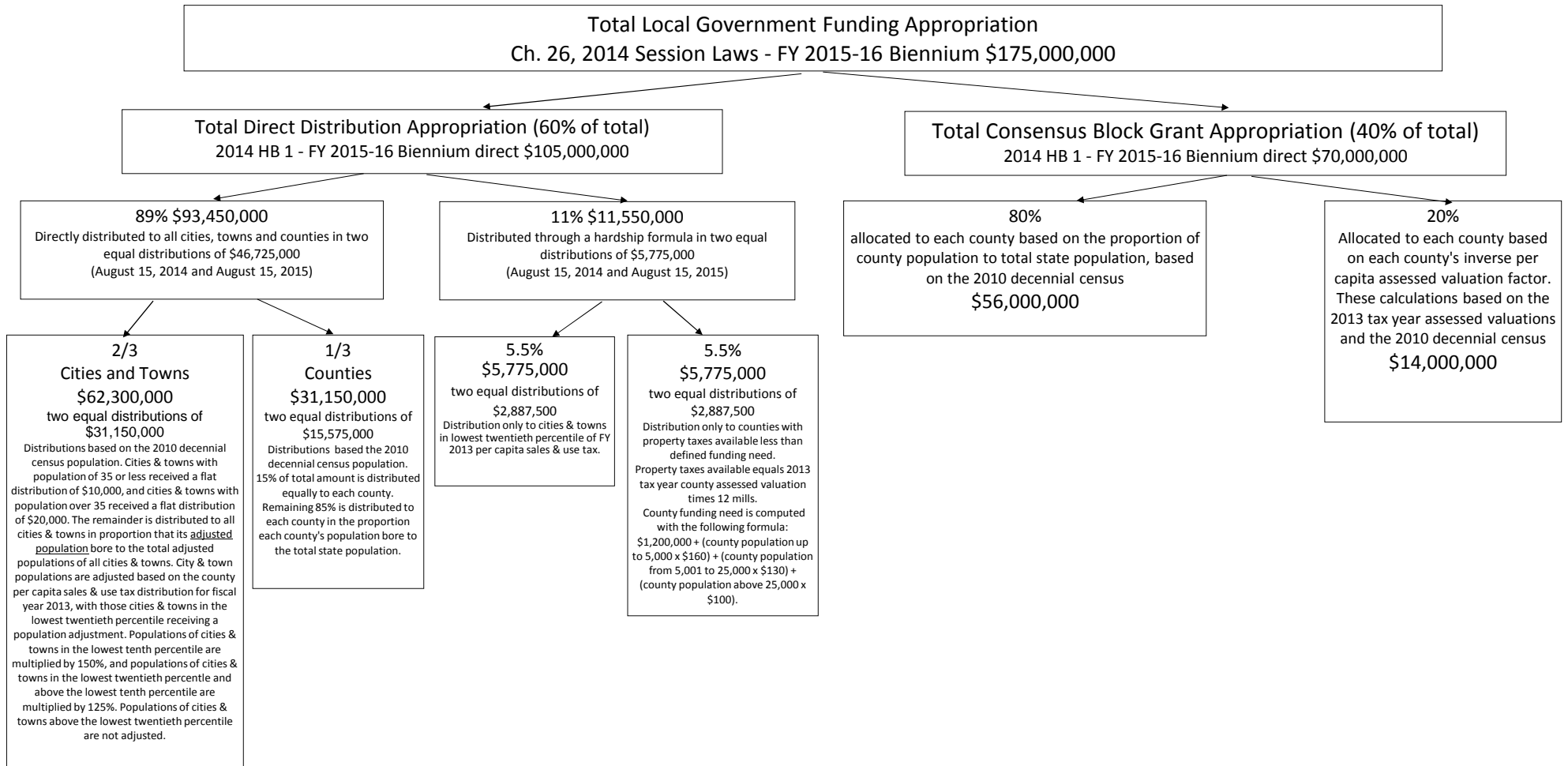
<b>Direct Distributions</b>	<b>FY 2003-04</b>	<b>FY 2005-06</b>	<b>FY 2007-08</b>	<b>FY 2009-10</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>Total</b>
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000							\$5,000,000
FY 2005-06 Distribution to cities, towns & counties, Ch. 95, 2004 Session Laws		\$57,500,000						\$57,500,000
FY 2006 Distribution to cities, towns & counties, Ch. 191, 2005 Session Laws		\$27,300,000						\$27,300,000
FY 2006 Distribution to county road funds, Ch. 191, 2005 Session Laws		\$6,100,000						\$6,100,000
FY 2007-08 Distribution to cities, towns & counties, Ch. 35, 2006 Session Laws			\$93,000,000					\$93,000,000
FY 2007-08 Distribution to counties for libraries, Ch. 35 2006 Session Laws			\$2,900,000					\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 2006 Session Laws			\$46,600,000					\$46,600,000
FY 2008 Distribution to cities, towns & counties, Ch. 136, 2007 Session Laws			\$25,115,500					\$25,115,500
FY 2009-10 Distributions to cities, towns & counties, Ch. 48, 2008 Session Laws				\$149,000,000				\$149,000,000
FY 2010 5% budget reduction in direct distribution to cities, towns and counties				(\$3,225,000)				(\$3,225,000)
FY 2011-12 Distributions to cities, towns & counties, Ch. 39, 2010 Session Laws					\$87,456,560			\$87,456,560
FY 2012 Distributions to cities, towns & counties, Ch. 88, 2011 Session Laws					\$10,000,000			\$10,000,000
FY 2013-14 Distributions to cities, towns & counties, Ch. 26, 2012 Session Laws						\$81,000,000		\$81,000,000
FY 2014 Distributions to cities, towns & counties, Ch. 73, 2013 Session Laws						\$20,000,000		\$20,000,000
FY 2015-16 Distributions to cities, towns & counties, Ch. 26, 2014 Session Laws							\$105,000,000	\$105,000,000
<b>Total Direct Distributions</b>	<b>\$5,000,000</b>	<b>\$90,900,000</b>	<b>\$167,615,500</b>	<b>\$145,775,000</b>	<b>\$97,456,560</b>	<b>\$101,000,000</b>	<b>\$105,000,000</b>	<b>\$712,747,060</b>

<b>GF, BRA, and S4 Appropriations to Grant Programs</b>	<b>FY 2003-04</b>	<b>FY 2005-06</b>	<b>FY 2007-08</b>	<b>FY 2009-10</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>Total</b>
Appropriations from Local Government CapCon Account (S4)	\$35,000,000	\$35,000,000	\$33,400,000	\$33,400,000	\$33,400,000	\$33,400,000	\$30,400,000	\$234,000,000
Local Govt. CapCon., Ch. 83, 2002 Session Laws	\$7,500,000							\$7,500,000
Local Govt. CapCon., Ch. 191, 2005 Session Laws		\$28,000,000						\$28,000,000
Local Govt. CapCon., Ch. 35, 2006 Session Laws		\$4,401,364	\$138,399,318					\$142,800,682
Impact Mitigation - Capital Projects, Ch. 136, 2007 session laws			\$6,534,500					\$6,534,500
County Block Distribution - Capital Projects, Ch. 136, 2007 session laws			\$18,665,500					\$18,665,500
Emergency Reserve - Capital Projects, Ch. 136, 2007 session laws			\$934,500					\$934,500
County Block Distribution - Capital Projects, Ch. 48, '08 Session Laws				\$191,000,000				\$191,000,000
Emergency Capital Project Grants, Ch. 48, 2008 Session Laws				\$10,000,000				\$10,000,000
Matching Grant Funds for Wamsutter Infrastructure, Ch. 159, 2009 Session Laws				\$3,500,000				\$3,500,000
Emergency Capital Project Grants, Ch. 159, 2009 Session Laws				\$4,700,000				\$4,700,000
County Block Distribution - Capital Projects, Ch. 88, 2011 Session Laws					\$35,000,000			\$35,000,000
Rural Fire District Grants, Ch. 88, 2011 Session Laws					\$1,000,000			\$1,000,000
Energy Impacted County Road Program, Ch. 191, 2011 Session Laws					\$6,000,000			\$6,000,000
County Block Distribution - Capital Projects, Ch. 26, 2012 Session Laws						\$54,000,000		\$54,000,000
County Block Distribution - Capital Projects, Ch. 26, 2014 Session Laws							\$70,000,000	\$70,000,000
<b>Total GF, BRA and S4 Appropriations to Grant Programs</b>	<b>\$42,500,000</b>	<b>\$67,401,364</b>	<b>\$197,933,818</b>	<b>\$242,600,000</b>	<b>\$75,400,000</b>	<b>\$87,400,000</b>	<b>\$100,400,000</b>	<b>\$813,635,182</b>

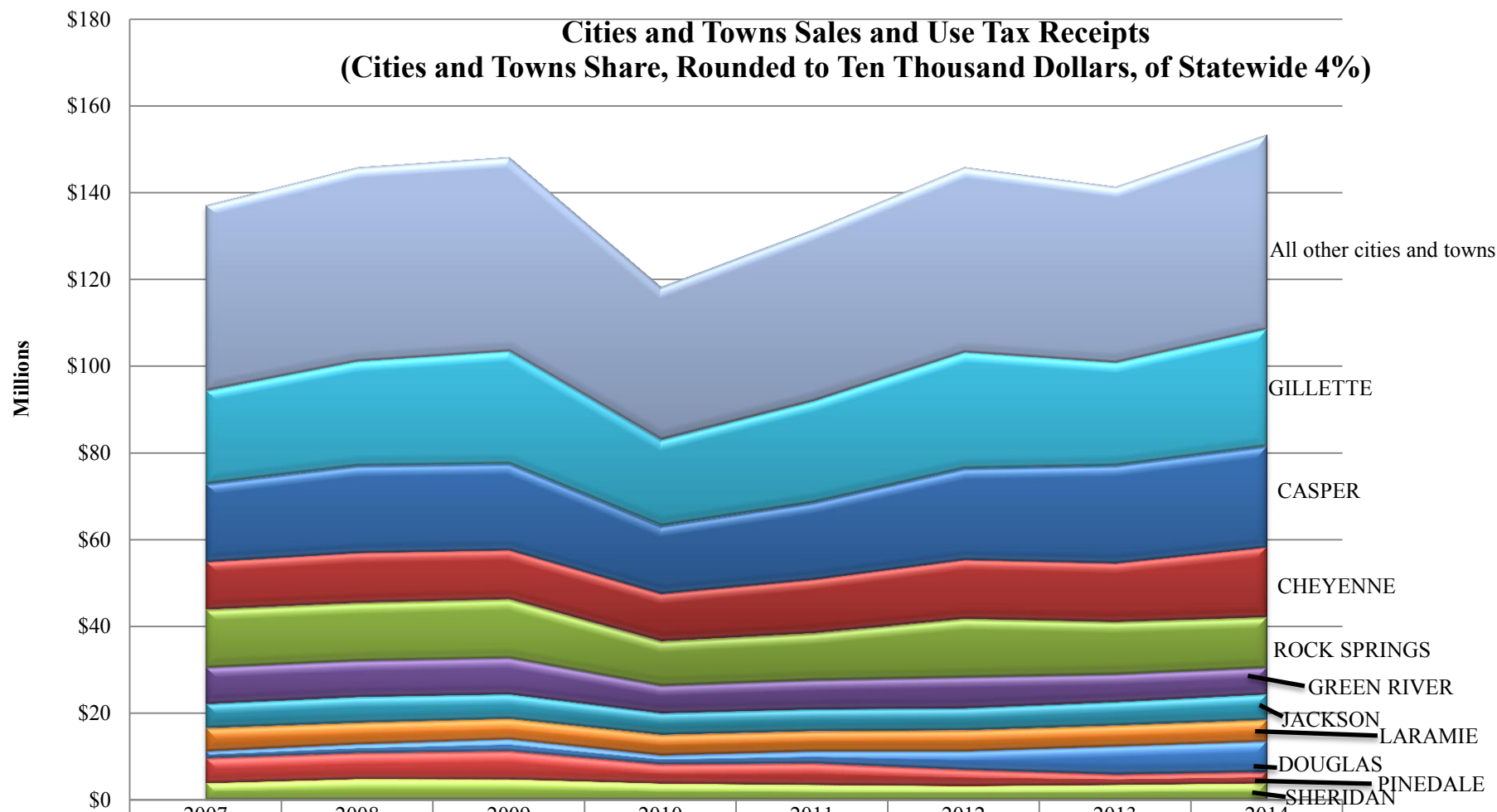
<b>Total Direct Distributions and Grant Appropriations</b>	<b>\$47,500,000</b>	<b>\$158,301,364</b>	<b>\$365,549,318</b>	<b>\$388,375,000</b>	<b>\$172,856,560</b>	<b>\$188,400,000</b>	<b>\$205,400,000</b>	<b>\$1,526,382,242</b>
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<b>3F Appropriations to Business Ready &amp; Comm. Facilities Program:</b>	<b>FY 2003-04</b>	<b>FY 2005-06</b>	<b>FY 2007-08</b>	<b>FY 2009-10</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>Total</b>
Business Ready Communities, Ch. 211, 2003 Session Laws	\$5,000,000							\$5,000,000
Business Ready Communities, Ch. 95, 2004 Session Laws		\$25,000,000						\$25,000,000
Business Ready Communities, Ch. 191, 2005 Session Laws		\$11,700,000						\$11,700,000
Community Facilities, Ch. 233, 2005 Session Laws		\$7,500,000						\$7,500,000
Business Ready Communities, Ch. 35, 2006 Session Laws		\$8,732,802	\$37,267,198					\$46,000,000
Community Facilities, Ch. 35, 2006 Session Laws			\$15,000,000					\$15,000,000
Business Ready Communities, Ch. 136, 2007 session laws (net of reversion)			\$28,250,000					\$28,250,000
Business Ready Communities - Ch. 48, 2008 Session Laws				\$79,250,000				\$79,250,000
Community Facilities - Ch. 48, 2008 Session Laws				\$15,000,000				\$15,000,000
FY 2010 Budget reduction to Business Ready Community grants				(\$4,000,000)				(\$4,000,000)
FY 2010 Budget reduction to Community Facilities grants				(\$3,500,000)				(\$3,500,000)
Business Ready Communities, Ch. 39, 2010 Session Laws					\$50,000,000			\$50,000,000
Community Facilities, Ch. 39, 2010 Session Laws					\$8,500,000			\$8,500,000
Data Center Recruitment Grants, Ch. 88, 2011 Session Laws					\$15,000,000			\$15,000,000
Business Ready Communities, Ch. 26, 2012 Session Laws						\$50,000,000		\$50,000,000
Community Facilities, Ch. 26, 2012 Session Laws						\$8,500,000		\$8,500,000
FY 2014 Budget reduction to Community Facilities, 2013 HB 1, Sec. 2						(\$4,370,000)		(\$4,370,000)
Business Ready Communities, Ch. 26, 2014 Session Laws						\$10,000,000	\$64,130,000	\$74,130,000
<b>Total GF Appropriations to Bus. Ready &amp; Comm Fac. Programs</b>	<b>\$5,000,000</b>	<b>\$52,932,802</b>	<b>\$80,517,198</b>	<b>\$86,750,000</b>	<b>\$73,500,000</b>	<b>\$64,130,000</b>	<b>\$64,130,000</b>	<b>\$426,960,000</b>

<b>Total Direct Distributions and Grant Program Funding</b>	<b>\$52,500,000</b>	<b>\$211,234,166</b>	<b>\$446,066,516</b>	<b>\$475,125,000</b>	<b>\$246,356,560</b>	<b>\$252,530,000</b>	<b>\$269,530,000</b>	<b>\$1,953,342,242</b>
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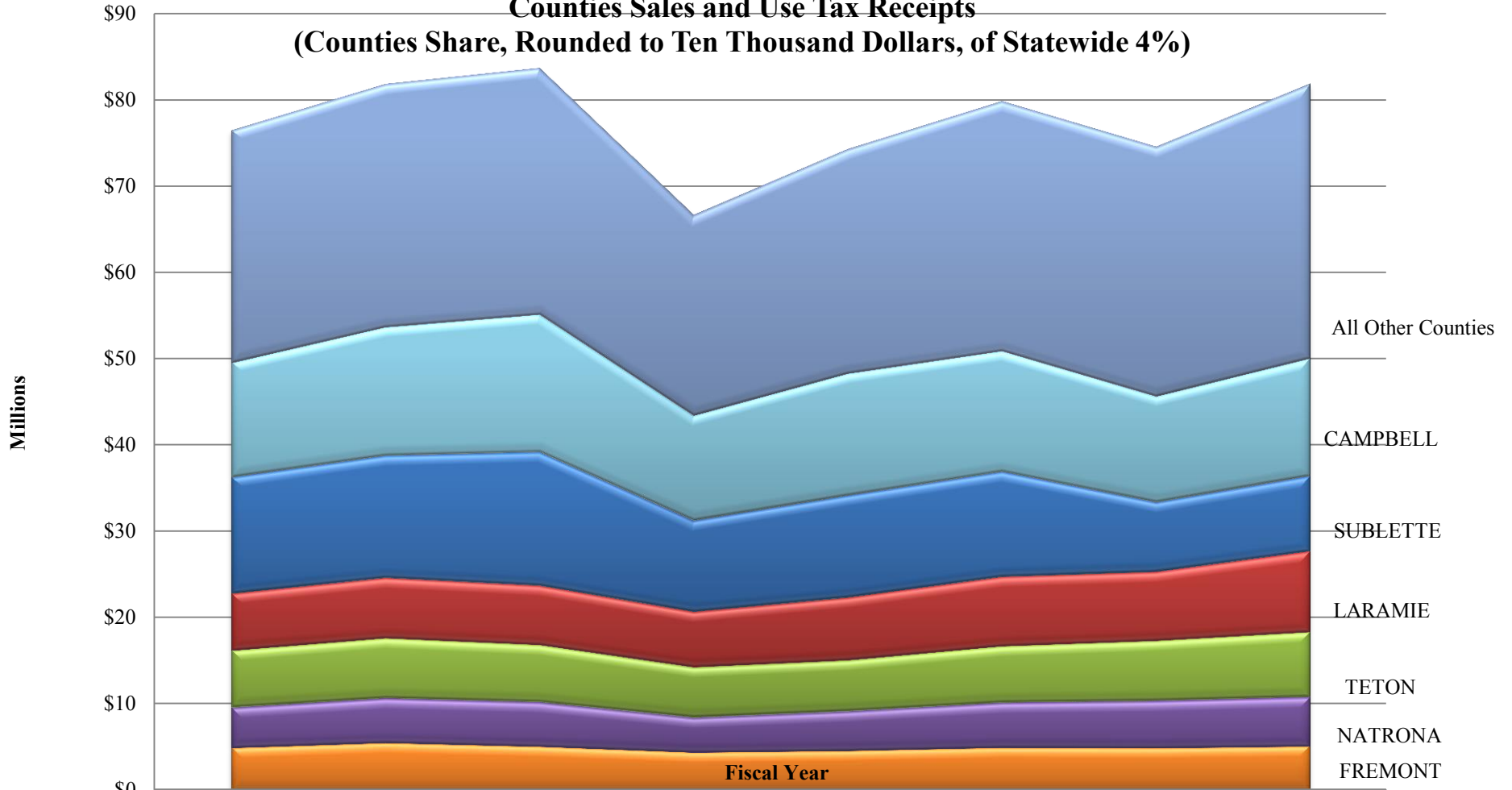
**Cities and Towns Sales and Use Tax Receipts**  
**(Cities and Towns Share, Rounded to Ten Thousand Dollars, of Statewide 4%)**



	2007	2008	2009	2010	2011	2012	2013	2014
All other cities and towns	\$42,730,000	\$44,680,000	\$44,800,000	\$35,200,000	\$39,490,000	\$42,660,000	\$40,570,000	\$44,810,000
GILLETTE	\$21,520,000	\$24,120,000	\$25,880,000	\$19,800,000	\$23,350,000	\$26,790,000	\$23,730,000	\$27,010,000
CASPER	\$17,860,000	\$19,960,000	\$19,870,000	\$15,610,000	\$17,680,000	\$21,000,000	\$22,430,000	\$23,260,000
CHEYENNE	\$11,070,000	\$11,630,000	\$11,390,000	\$10,990,000	\$12,440,000	\$13,600,000	\$13,580,000	\$16,140,000
ROCK SPRINGS	\$13,310,000	\$13,260,000	\$13,440,000	\$10,190,000	\$10,750,000	\$13,370,000	\$11,970,000	\$11,570,000
GREEN RIVER	\$8,400,000	\$8,370,000	\$8,480,000	\$6,430,000	\$6,780,000	\$7,270,000	\$6,500,000	\$6,240,000
JACKSON	\$5,680,000	\$6,010,000	\$5,690,000	\$5,020,000	\$5,080,000	\$5,090,000	\$5,460,000	\$5,920,000
LARAMIE	\$5,230,000	\$4,920,000	\$4,670,000	\$4,650,000	\$4,580,000	\$4,810,000	\$4,730,000	\$4,950,000
DOUGLAS	\$1,740,000	\$2,100,000	\$2,810,000	\$2,170,000	\$2,810,000	\$4,230,000	\$6,400,000	\$6,900,000
PINEDALE	\$5,580,000	\$5,860,000	\$6,400,000	\$4,370,000	\$4,890,000	\$3,710,000	\$2,450,000	\$2,640,000
SHERIDAN	\$4,040,000	\$4,960,000	\$4,860,000	\$3,930,000	\$3,660,000	\$3,400,000	\$3,630,000	\$4,010,000



**Counties Sales and Use Tax Receipts**  
**(Counties Share, Rounded to Ten Thousand Dollars, of Statewide 4%)**



	2007	2008	2009	2010	2011	2012	2013	2014
■ All Other Counties	\$26,900,000	\$28,140,000	\$28,530,000	\$23,210,000	\$25,950,000	\$28,900,000	\$28,880,000	\$31,760,000
■ CAMPBELL	\$13,320,000	\$14,920,000	\$15,980,000	\$12,230,000	\$14,200,000	\$14,040,000	\$12,320,000	\$13,690,000
■ SUBLETTE	\$13,470,000	\$14,160,000	\$15,450,000	\$10,570,000	\$11,810,000	\$12,170,000	\$8,090,000	\$8,720,000
■ LARAMIE	\$6,660,000	\$7,020,000	\$6,920,000	\$6,460,000	\$7,310,000	\$8,070,000	\$8,010,000	\$9,420,000
■ TETON	\$6,580,000	\$6,950,000	\$6,610,000	\$5,810,000	\$5,900,000	\$6,520,000	\$6,950,000	\$7,500,000
■ NATRONA	\$4,620,000	\$5,130,000	\$5,130,000	\$4,020,000	\$4,550,000	\$5,180,000	\$5,430,000	\$5,680,000
■ FREMONT	\$4,950,000	\$5,520,000	\$5,080,000	\$4,420,000	\$4,600,000	\$4,980,000	\$4,920,000	\$5,120,000

## Actual Municipal Allocation of Locals' Share of Statewide 4% Sales and Use Tax

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014
AFTON	\$798,209	\$806,146	\$788,426	\$475,530	\$634,181	\$530,363	\$436,362	\$440,192
ALBIN	\$25,062	\$26,330	\$25,773	\$24,889	\$28,163	\$41,383	\$41,348	\$48,884
ALPINE	\$241,483	\$243,884	\$238,522	\$143,862	\$191,862	\$229,797	\$189,067	\$189,670
BAGGS	\$181,513	\$177,581	\$185,903	\$119,803	\$108,770	\$151,295	\$144,255	\$153,274
BAIROIL	\$69,021	\$68,764	\$69,677	\$52,855	\$55,719	\$61,539	\$55,065	\$52,782
BAR NUNN	\$336,730	\$376,386	\$374,563	\$294,242	\$333,436	\$839,945	\$897,418	\$929,556
BASIN	\$200,179	\$188,679	\$179,451	\$189,362	\$224,285	\$255,248	\$232,970	\$322,106
BEAR RIVER	\$122,357	\$135,279	\$124,259	\$97,233	\$117,669	\$129,300	\$114,401	\$108,461
BIG PINEY	\$1,611,353	\$1,694,141	\$1,849,614	\$1,263,154	\$1,411,561	\$1,008,607	\$666,194	\$729,657
BUFFALO	\$2,206,208	\$2,089,075	\$2,158,053	\$1,646,466	\$1,890,416	\$2,130,377	\$1,769,153	\$2,323,856
BURLINGTON	\$40,424	\$38,102	\$36,238	\$38,239	\$45,293	\$57,208	\$52,214	\$72,887
BURNS	\$59,523	\$62,534	\$61,213	\$59,109	\$66,887	\$68,819	\$68,760	\$81,563
BYRON	\$90,064	\$84,890	\$80,738	\$85,200	\$100,908	\$117,792	\$107,511	\$148,780
CASPER	\$17,859,647	\$19,962,962	\$19,866,284	\$15,606,049	\$17,684,986	\$20,995,223	\$22,431,802	\$23,261,187
CHEYENNE	\$11,071,429	\$11,631,615	\$11,385,751	\$10,994,403	\$12,441,244	\$13,595,932	\$13,584,352	\$16,135,412
CHUGWATER	\$46,763	\$50,900	\$48,651	\$46,232	\$51,433	\$52,396	\$49,565	\$61,318
CLEARMONT	\$29,432	\$36,059	\$35,345	\$28,578	\$26,635	\$27,697	\$29,519	\$32,582
CODY	\$2,433,436	\$2,493,772	\$2,490,256	\$2,413,976	\$2,504,232	\$2,711,264	\$2,616,895	\$3,307,738
COKEVILLE	\$222,163	\$224,373	\$219,440	\$132,353	\$176,511	\$148,479	\$122,163	\$122,620
COWLEY	\$90,549	\$85,347	\$81,173	\$85,656	\$101,454	\$130,107	\$118,751	\$164,810
DAYTON	\$173,517	\$212,589	\$208,382	\$168,487	\$157,036	\$147,652	\$157,367	\$173,695
DEAVER	\$28,620	\$26,976	\$25,656	\$27,073	\$32,066	\$35,358	\$32,271	\$44,584
DIAMONDVILLE	\$314,366	\$317,492	\$310,513	\$187,282	\$249,766	\$204,541	\$168,288	\$169,005
DIXON	\$41,206	\$40,313	\$42,202	\$27,199	\$24,691	\$33,353	\$31,802	\$33,944
DOUGLAS	\$1,742,362	\$2,101,142	\$2,806,420	\$2,174,479	\$2,810,544	\$4,228,215	\$6,400,002	\$6,904,540
DUBOIS	\$247,484	\$276,807	\$252,041	\$221,854	\$229,094	\$221,260	\$219,328	\$228,182
E THERMOPOLIS	\$66,516	\$66,849	\$60,552	\$55,072	\$62,399	\$65,862	\$67,556	\$87,155
EDGERTON	\$60,798	\$67,959	\$67,630	\$53,129	\$60,205	\$74,013	\$79,077	\$82,056
ELK MOUNTAIN	\$100,145	\$97,975	\$102,567	\$66,100	\$60,009	\$65,676	\$62,620	\$66,489
ENCAMPMENT	\$231,064	\$226,059	\$236,652	\$152,514	\$138,456	\$154,734	\$147,534	\$156,773
EVANSTON	\$2,951,695	\$3,263,430	\$2,997,590	\$2,345,595	\$2,838,610	\$3,084,987	\$2,729,524	\$2,589,254
EVANSVILLE	\$811,246	\$906,786	\$902,395	\$708,878	\$803,313	\$965,577	\$1,031,645	\$1,105,872
FORT LARAMIE	\$28,684	\$32,251	\$35,044	\$30,751	\$36,816	\$37,492	\$36,938	\$36,827
FRANNIE	\$7,987	\$8,185	\$8,174	\$7,925	\$8,222	\$5,411	\$5,223	\$6,581
FRANNIE-BH	\$29,105	\$27,433	\$26,091	\$27,535	\$32,611	\$27,412	\$25,019	\$34,565
GILLETTE	\$21,515,182	\$24,122,260	\$25,879,711	\$19,796,496	\$23,351,515	\$26,793,796	\$23,733,770	\$27,007,811
GLENDO	\$43,888	\$47,771	\$45,661	\$43,391	\$48,271	\$50,666	\$47,929	\$59,014
GLENROCK	\$735,100	\$886,469	\$1,184,025	\$917,410	\$1,185,763	\$1,779,719	\$2,693,857	\$2,901,712
GRANGER	\$103,886	\$103,501	\$104,874	\$79,556	\$83,868	\$80,698	\$72,208	\$69,370
GREEN RIVER	\$8,402,007	\$8,370,834	\$8,481,903	\$6,434,255	\$6,782,836	\$7,265,666	\$6,501,401	\$6,240,323
GREYBULL	\$293,476	\$276,618	\$263,088	\$277,617	\$328,819	\$366,882	\$334,859	\$462,620
GUERNSEY	\$219,824	\$239,272	\$228,700	\$217,333	\$241,784	\$283,485	\$268,166	\$330,769
HANNA	\$455,346	\$445,483	\$466,360	\$300,548	\$272,854	\$289,180	\$275,724	\$293,250
HARTVILLE	\$14,565	\$15,854	\$15,153	\$14,400	\$16,020	\$15,324	\$14,495	\$17,849
HUDSON	\$104,488	\$116,868	\$106,411	\$93,667	\$96,723	\$104,367	\$103,452	\$107,545
HULETT	\$79,535	\$87,694	\$82,172	\$84,857	\$84,383	\$76,326	\$86,977	\$93,602
JACKSON	\$5,682,817	\$6,006,172	\$5,693,464	\$5,023,974	\$5,082,592	\$5,092,908	\$5,460,609	\$5,923,661
KAYCEE	\$140,858	\$133,380	\$137,784	\$105,120	\$120,696	\$122,200	\$101,480	\$133,327
KEMMERER	\$1,163,946	\$1,175,519	\$1,149,679	\$693,418	\$924,762	\$737,124	\$606,477	\$608,737
KIRBY	\$13,837	\$13,907	\$12,597	\$11,456	\$13,034	\$23,855	\$24,468	\$31,569
LA BARGE	\$189,235	\$191,116	\$186,915	\$112,736	\$150,349	\$152,919	\$125,817	\$126,294

## Actual Municipal Allocation of Locals' Share of Statewide 4% Sales and Use Tax

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014
LAGRANGE	\$39,189	\$44,063	\$47,879	\$42,012	\$50,298	\$73,028	\$71,950	\$71,581
LANDER	\$1,762,937	\$1,971,822	\$1,795,399	\$1,580,378	\$1,631,921	\$1,706,056	\$1,691,158	\$1,756,022
LARAMIE	\$5,229,380	\$4,921,783	\$4,671,816	\$4,646,305	\$4,578,566	\$4,813,407	\$4,725,515	\$4,950,629
LINGLE	\$60,200	\$67,688	\$73,550	\$64,532	\$77,265	\$76,289	\$75,162	\$74,928
LOST SPRINGS	\$329	\$397	\$530	\$409	\$530	\$2,763	\$4,183	\$4,513
LOVELL	\$381,762	\$359,832	\$342,232	\$361,132	\$427,737	\$468,783	\$427,866	\$591,863
LUSK	\$286,665	\$311,352	\$301,715	\$282,523	\$292,782	\$418,301	\$517,462	\$608,836
LYMAN	\$497,122	\$549,624	\$504,852	\$395,047	\$478,076	\$527,935	\$467,105	\$439,708
MANDERSON	\$16,816	\$15,850	\$15,075	\$15,905	\$18,841	\$22,644	\$20,668	\$28,554
MANVILLE	\$20,009	\$21,732	\$21,059	\$19,720	\$20,435	\$25,360	\$31,371	\$36,538
MARBLETON	\$2,843,565	\$2,989,661	\$3,264,023	\$2,228,826	\$2,490,993	\$1,998,943	\$1,320,318	\$1,405,894
MEDICINE BOW	\$142,915	\$139,819	\$146,371	\$94,331	\$85,637	\$97,654	\$93,110	\$99,033
MEETEETSE	\$96,677	\$99,073	\$98,934	\$95,904	\$99,488	\$93,128	\$89,887	\$113,271
MIDWEST	\$146,780	\$164,066	\$163,272	\$128,258	\$145,344	\$153,339	\$163,830	\$169,584
MILLS	\$932,123	\$1,041,899	\$1,036,853	\$814,503	\$923,006	\$1,313,625	\$1,403,509	\$1,455,560
MOORCROFT	\$157,316	\$173,453	\$162,532	\$167,846	\$166,913	\$201,079	\$229,140	\$245,644
MOUNTAIN VIEW	\$295,760	\$326,996	\$300,359	\$235,029	\$284,431	\$321,004	\$284,017	\$270,735
NEWCASTLE	\$633,864	\$668,628	\$672,483	\$554,178	\$1,285,009	\$957,823	\$675,096	\$719,617
OPAL	\$44,784	\$45,229	\$44,235	\$26,682	\$35,581	\$26,643	\$21,921	\$22,044
PAVILLION	\$42,360	\$47,379	\$43,140	\$37,972	\$39,212	\$52,638	\$52,178	\$54,240
PINE BLUFFS	\$240,806	\$252,990	\$247,643	\$239,130	\$270,599	\$258,128	\$257,907	\$305,726
PINE HAVEN	\$43,277	\$47,716	\$44,711	\$46,173	\$45,916	\$97,650	\$111,277	\$119,305
PINEDALE	\$5,576,546	\$5,863,057	\$6,401,113	\$4,371,505	\$4,885,112	\$3,709,190	\$2,449,951	\$2,639,797
POWELL	\$1,479,892	\$1,516,586	\$1,514,448	\$1,468,059	\$1,522,948	\$1,798,206	\$1,735,617	\$2,189,571
RANCHESTER	\$179,403	\$219,801	\$215,452	\$174,204	\$162,360	\$166,768	\$177,740	\$197,329
RAWLINS	\$4,697,423	\$4,595,667	\$4,811,035	\$3,100,487	\$2,814,791	\$3,183,725	\$3,035,595	\$3,222,951
RIVERSIDE	\$30,774	\$30,107	\$31,518	\$20,313	\$18,442	\$17,880	\$17,048	\$18,197
RIVERTON	\$2,390,118	\$2,673,315	\$2,434,130	\$2,142,608	\$2,212,494	\$2,418,831	\$2,397,707	\$2,506,030
ROCK RIVER	\$45,174	\$42,517	\$40,357	\$40,137	\$39,551	\$38,269	\$37,570	\$39,391
ROCK SPRINGS	\$13,311,717	\$13,262,328	\$13,438,300	\$10,194,109	\$10,746,379	\$13,373,702	\$11,966,940	\$11,565,761
ROLLING HILLS	\$147,943	\$178,407	\$238,291	\$184,633	\$238,640	\$303,989	\$460,131	\$493,021
SARATOGA	\$900,261	\$880,760	\$922,035	\$594,209	\$539,454	\$581,110	\$554,072	\$589,300
SHERIDAN	\$4,044,632	\$4,955,396	\$4,857,343	\$3,927,382	\$3,660,441	\$3,402,444	\$3,626,299	\$4,007,841
SHOSHONI	\$163,021	\$182,337	\$166,023	\$146,141	\$150,906	\$147,887	\$146,596	\$152,199
SINCLAIR	\$220,632	\$215,852	\$225,968	\$145,625	\$132,207	\$148,888	\$141,960	\$151,174
STAR VALLEY RANCH	\$634,854	\$649,617	\$635,338	\$383,196	\$511,040	\$417,129	\$343,199	\$344,438
SUNDANCE	\$226,326	\$249,540	\$233,829	\$241,475	\$240,129	\$235,556	\$268,427	\$288,564
SUPERIOR	\$173,619	\$172,975	\$175,269	\$132,957	\$140,159	\$195,067	\$174,548	\$167,394
TEN SLEEP	\$65,872	\$60,725	\$56,257	\$54,422	\$54,202	\$52,077	\$50,375	\$54,099
THAYNE	\$149,719	\$151,208	\$147,884	\$89,193	\$118,953	\$101,577	\$83,573	\$83,814
THERMOPOLIS	\$770,027	\$773,887	\$700,991	\$637,541	\$725,403	\$780,234	\$800,293	\$1,032,144
TORRINGTON	\$681,785	\$766,592	\$832,981	\$730,871	\$875,073	\$1,059,727	\$1,044,080	\$1,058,246
UPTON	\$170,123	\$179,453	\$180,487	\$148,739	\$344,883	\$298,302	\$210,250	\$224,049
VAN TASSELL	\$3,566	\$3,873	\$3,753	\$3,515	\$3,643	\$4,004	\$4,954	\$5,770
WAMSUTTER	\$185,715	\$185,026	\$187,481	\$142,223	\$149,925	\$261,831	\$234,289	\$226,710
WHEATLAND	\$679,981	\$740,135	\$707,433	\$672,273	\$747,894	\$896,425	\$847,987	\$1,045,564
WORLAND	\$0	\$1,048,696	\$971,549	\$939,855	\$936,027	\$1,099,023	\$1,063,116	\$1,134,014
WRIGHT	\$1,432,007	\$1,605,528	\$1,722,501	\$1,317,618	\$1,545,643	\$1,641,902	\$1,448,148	\$1,631,447
YODER	\$19,949	\$22,430	\$24,373	\$21,385	\$25,605	\$24,615	\$24,251	\$24,232
<b>Subtotal</b>	<b>\$136,024,045</b>	<b>\$145,868,650</b>	<b>\$148,294,538</b>	<b>\$118,358,768</b>	<b>\$131,514,636</b>	<b>\$145,934,007</b>	<b>\$141,452,994</b>	<b>\$153,451,182</b>

## Actual County Allocation of Locals' Share of Statewide 4% Sales and Use Tax

Fiscal Year	2007	2008	2009	2010	2011	2012	2013	2014
01-NATRONA	\$4,621,339	\$5,129,149	\$5,127,444	\$4,017,818	\$4,549,917	\$5,176,302	\$5,427,721	\$5,682,401
02-LARAMIE	\$6,657,481	\$7,018,851	\$6,916,511	\$6,464,256	\$7,313,987	\$8,070,444	\$8,012,812	\$9,421,787
03-SHERIDAN	\$2,732,997	\$3,291,376	\$3,241,417	\$2,614,181	\$2,494,116	\$2,305,153	\$2,416,032	\$2,663,042
04-SWEETWATER	\$5,010,367	\$5,028,474	\$5,098,824	\$3,881,381	\$4,120,328	\$4,725,793	\$4,260,032	\$4,155,473
05-ALBANY	\$1,306,265	\$1,284,212	\$1,251,221	\$1,147,818	\$1,180,275	\$1,267,926	\$1,232,544	\$1,312,777
06-CARBON	\$1,389,917	\$1,379,377	\$1,436,791	\$967,476	\$918,604	\$963,535	\$920,225	\$982,584
07-GOSHEN	\$847,730	\$940,224	\$1,007,075	\$870,884	\$1,025,573	\$1,084,478	\$1,063,896	\$1,077,267
08-PLATTE	\$836,517	\$905,090	\$874,739	\$812,168	\$900,169	\$989,232	\$938,756	\$1,135,399
09-BIG HORN	\$867,093	\$838,529	\$810,316	\$808,604	\$943,326	\$1,014,759	\$935,198	\$1,239,638
10-FREMONT	\$4,952,839	\$5,517,015	\$5,078,666	\$4,421,223	\$4,601,298	\$4,983,628	\$4,921,809	\$5,117,904
11-PARK	\$3,437,793	\$3,538,170	\$3,541,001	\$3,364,486	\$3,514,180	\$3,785,299	\$3,650,215	\$4,551,978
12-LINCOLN	\$2,861,180	\$2,892,485	\$2,838,188	\$1,761,619	\$2,304,565	\$2,725,813	\$2,276,701	\$2,306,290
13-CONVERSE	\$1,537,181	\$1,825,376	\$2,373,344	\$1,848,092	\$2,355,719	\$3,444,664	\$5,102,266	\$5,503,160
14-NIOBRARA	\$244,942	\$261,522	\$256,601	\$237,990	\$247,252	\$292,780	\$342,448	\$390,443
15-HOT SPRINGS	\$442,226	\$448,430	\$418,118	\$375,418	\$420,307	\$480,795	\$487,797	\$604,801
16-JOHNSON	\$1,788,498	\$1,707,177	\$1,760,927	\$1,355,203	\$1,547,921	\$1,873,297	\$1,575,316	\$2,034,282
17-CAMPBELL	\$13,324,070	\$14,915,716	\$15,977,122	\$12,231,821	\$14,199,544	\$14,040,370	\$12,321,630	\$13,693,441
18-CROOK	\$760,450	\$831,674	\$788,826	\$792,257	\$796,522	\$928,936	\$1,036,713	\$1,109,625
19-UINTA	\$1,479,520	\$1,624,252	\$1,522,013	\$1,196,455	\$1,423,455	\$1,490,706	\$1,339,608	\$1,303,788
20-WASHAKIE	\$740,194	\$701,570	\$663,723	\$621,550	\$630,909	\$701,996	\$678,960	\$724,339
21-WESTON	\$620,428	\$653,582	\$658,454	\$546,016	\$1,122,639	\$827,951	\$617,690	\$656,640
22-TETON	\$6,576,581	\$6,952,643	\$6,610,483	\$5,810,393	\$5,900,495	\$6,515,438	\$6,953,312	\$7,504,457
23-SUBLETTE	\$13,468,638	\$14,159,964	\$15,449,618	\$10,572,887	\$11,810,444	\$12,169,294	\$8,087,438	\$8,722,090
<b>Subtotal Counties</b>	<b>\$76,504,246</b>	<b>\$81,844,858</b>	<b>\$83,701,422</b>	<b>\$66,719,996</b>	<b>\$74,321,545</b>	<b>\$79,858,589</b>	<b>\$74,599,119</b>	<b>\$81,893,606</b>

## Department of Transportation Funding Summary and Explanation

	Actual FY05	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Actual FY10	Actual FY11	Actual FY12	Actual FY13	Actual FY14
Fuel Tax/User Fees	\$120,674,100	\$129,916,821	\$144,881,195	\$139,013,516	\$143,896,661	\$136,188,400	\$140,942,750	\$141,533,376	\$152,930,270	\$185,667,461
Sev Tax/FMR's	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000
Federal Aid Funds	\$231,180,659	\$231,882,994	\$240,682,399	\$251,627,335	\$412,507,984	\$276,591,588	\$259,953,318	\$266,758,974	\$261,229,935	\$260,711,754
<b>Total</b>	<b>\$425,038,759</b>	<b>\$434,983,815</b>	<b>\$458,747,594</b>	<b>\$463,824,851</b>	<b>\$629,588,645</b>	<b>\$485,963,988</b>	<b>\$474,080,068</b>	<b>\$481,476,350</b>	<b>\$487,344,205</b>	<b>\$519,563,215</b>

	Actual BFY 2005		Actual BFY 2007		Actual BFY 2009		Actual BFY 2011		Actual BFY 2013	
<b>Appropriated WyDOT</b>										
General Fund Appropriations	\$15,487,671	\$0	\$228,373,759	\$0	\$234,282,011	\$0	\$115,003,379	\$0	\$85,139,258	\$0
<b>TOTALS</b>	<b>\$15,487,671</b>	<b>\$0</b>	<b>\$228,373,759</b>	<b>\$0</b>	<b>\$234,282,011</b>	<b>\$0</b>	<b>\$115,003,379</b>	<b>\$0</b>	<b>\$85,139,258</b>	<b>\$0</b>

Notes:

1. Federal aid for highways are the major highway programs of the department's Highway Improvement Program. They do not include other federal funding WYDOT receives for motor carrier safety, rural mass transit or airports.
2. The aforementioned federal aid for highways are shown as the level of obligation limitation WYDOT receives for said funding.
3. Federal statistics are based on an October through September Fiscal Year.
4. Severance taxes and FMRs are net of all diversions.
5. Federal Mineral Royalties include both the Highway Fund portion and the Industrial Road Fund portion.
6. The increase in FY2009 Federal Aid Funds was due to American Recovery and Reinvestment Act (ARRA) stimulus funding.

**Fuel taxes:**

\$0.01/gallon with exemptions:  
 \$0.01/gallon without exemptions:  
 Based on FY2014 Estimated Revenue Estimates

**Total Generated for FY14**

\$6,643,982  
 \$10,565,160

**Federal/State matching share for construction:**

Category:	Split:	
Interstate	92.76/7.24	
National Highway System	90.49/9.51	
Surface Transportation	90.49/9.51	
Bridge	90.49/9.51	
Congestion	90.49/9.51	
High Priority	90.49/9.51	
Equity Bonus	90.49/9.51	(was 80/20 previously)

**Impact of De-earmarking and Other Actions on Highway Funding  
Fiscal Years 2002-2016, including impact of 2014 Session - October 2014 CREG**

**Severance Taxes**

Severance tax decrease to Highway Fund from de-earmarking	(\$967,709,436)
total	<u>(\$967,709,436)</u>

**Federal Mineral Royalties (FMRs)**

FMR decrease to Highway Fund	(\$563,130,190)
FMR decrease to Highway Fund County Roads	(\$41,617,052)
total	<u>(\$604,747,242)</u>

**Fuel Tax**

Fuel tax distribution increase to Highway Fund from expiration of \$0.02 diversion to SFP	\$115,916,250
FY 2014-16 \$0.10 fuel tax distribution to Highway Fund, Ch. 49, 2013 Session Laws	\$133,643,226
total	<u>\$249,559,476</u>

**Direct Appropriations for highway or transportation projects**

FY 2006 GF appropriation to Highway Fund, Ch. 191, 2005 Session Laws	\$4,100,000
FY 2006 BRA appropriation to Highway Fund, Ch. 120, 2005 Session Laws	\$7,000,000
FY 2007-08 GF appropriation to Commission, Ch. 35, 2006 Session Laws	\$75,000,000
FY 2007-08 GF appropriation to Commission, Ch. 136, 2007 Session Laws	\$100,000,000
FY 2009-10 GF appropriation to Commission, Ch. 48, 2008 Session Laws	\$200,000,000
FY 2011-12 GF appropriation to Commission, Ch. 39, 2010 Session Laws	\$50,000,000
FY 2011-12 GF appropriation to Commission, Ch. 88, 2011 Session Laws	\$45,000,000
FY 2013-14 GF appropriation to Commission, Ch. 26, 2012 Session Laws	\$70,000,000
FY 2013 AML funding for highway projects, Ch. 27, 2012 Session Laws	\$30,000,000
FY 2014 reduction of GF appropriation to Commission, Ch. 73, 2013 Session Laws	(\$2,000,000)
FY 2015-16 GF appropriation to Commission, Ch. 26, 2014 Session Laws	\$46,000,000
total	<u>\$625,100,000</u>

**Other Appropriations to the Department of Transportation**

FY 2005-06 GF appropriation - Salecs - Ch. 191, 2005 Session Laws	\$7,172,671
FY 2006 GF appropriation - Air services enhancement - Ch. 13, 2005 Session Laws	\$3,054,448
FY 2006 transfer from WBC - Air services enhancement - Ch. 13, 2005 Session Laws	\$160,552
FY 2006 GF appropriation - Public transit account - Ch. 150, 2005 Session Laws	\$1,000,000
FY 2007-08 GF appropriation - Wyolink - Ch. 35, 2006 Session Laws	\$35,111,340
FY 2007-08 GF appropriation - Operational services (aircraft) - Ch. 35, 2006 Session Laws	\$72,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 35, 2006 Session Laws	\$7,940,419
FY 2007-08 GF appropriation - vehicle insurance verification - Ch. 54, 2006 Session Laws	\$250,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 136, 2007 Session Laws	\$10,000,000
FY 2009-10 GF appropriation - Wyolink - Ch. 48, 2008 Session Laws	\$12,030,000
FY 2009-10 GF appropriation - Airport improvements - Ch. 48, 2008 Session Laws	\$13,502,011
FY 2009-10 GF appropriation - Airport improvements - Ch. 159, 2009 Session Laws	\$7,000,000
FY 2009-10 GF appropriation - Big Horn Basin bus service - Ch. 159, 2009 Session Laws	\$250,000
FY 2010 GF appropriation - Public transit account - Ch. 182, 2009 Session Laws	\$1,500,000
FY 2011-12 GF appropriation - Wyolink - Ch. 39, 2010 Session Laws	\$2,545,000
FY 2011-12 GF appropriation - Airport improvements - Ch. 39, 2010 Session Laws	\$13,503,711
FY 2011-12 GF appropriation - Airport improvements - Ch. 88, 2011 Session Laws	\$3,949,668
FY 2011-12 GF appropriation - Wyo. Veterans Mem. Highway - Ch. 89, 2011 Session Laws	\$5,000
FY 2013-14 GF appropriation - Wyolink - Ch. 26, 2012 Session Laws	\$1,308,380
FY 2013-14 GF appropriation - Airport improvements - Ch. 26, 2012 Session Laws	\$15,213,992
FY 2014 net GF appropriation - Wyolink - Ch. 73, 2013 Session Laws	\$747,665
FY 2014 net GF appropriation reduction - Airport Improvements - Ch. 73, 2013 Session Laws	(\$130,779)
FY 2015-16 GF and SIPA appropriations - Wyolink - Ch. 26, 2014 Session Laws	\$5,308,445
FY 2015-16 GF appropriation - Aeronautics - Ch. 26, 2014 Session Laws	\$16,768,321
FY 2015-16 GF appropriation - Law enforcement Ch. 26, 2014 Session Laws	\$2,000
total	<u>\$158,264,844</u>

<b>Net Impact to Highway Funding - FY 2002-2016</b>	<b>(\$539,532,358)</b>
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# Revenue Enhancement Options - October 2014 CREG

The following items are presented as possible additions (or deductions) to current state revenues. Amounts are total revenues and subject to distribution by the Legislature. Numbers are in millions of dollars. Explanatory notes are listed at the end of the chart.

<b>Taxes and Fees</b>	FY 16	FY 17	FY 18
1. 1% Sales & Use Tax	201.4	205.7	210.3
2. Fuel taxes			
\$0.01/gal Gas & Special Fuels, no exemptions	11.8	12.0	12.2
\$0.01/gal Gas & Special Fuels, with exemptions	7.4	7.5	7.6
3. Cigarette Taxes			
\$0.001 Per Cigarette (\$.02 per pack)	0.6	0.6	0.6
4. Liquor Taxes			
\$0.02/gal Malt Beverage	0.3	0.3	0.3
\$0.94/gal Spirits	1.3	1.3	1.4
\$0.28/gal Wine	0.3	0.3	0.4
5. 1 Statewide Mill Levy	25.9	25.7	26.6
6. 1% Minerals Severance	155.9	160.1	162.8
7. Increase In Assessment Ratio			
1% on 9.5%	42.4	43.7	45.0
1% on 11.5%	21.1	21.7	22.4

## Explanatory Notes

Item #	Explanation
1.	This figure represents the total revenue from an additional 1% sales and use tax, not just the GF 69% share.
2.	Estimated fuel tax from \$0.01/gallon increase provided by WYDOT.
3.	This figure represents the total revenue from an additional tax of \$0.001 per cigarette (\$0.02 per pack), not just the current state General Fund share.
4.	Liquor taxes listed are roughly equivalent to the current taxes in place.
5.	This estimate uses the total statewide assessed valuation, as estimated by CREG.
6.	This figure reflects the revenue from an additional 1% severance tax on all minerals.
7.	This estimate assumes a 4% annual growth rate for FY 16 and a 3% annual growth rate for FY 17 and FY 18 in non-mineral assessed valuations and a statewide average mill levy of 64 mills.

**Impact of Mineral Price Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes -  
October 2014 CREG**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
<b>Oil - per \$5.00/bbl change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,900,000	\$ 4,000,000	\$ 4,200,000
Budget Reserve Account (BRA)	\$ 7,800,000	\$ 8,100,000	\$ 8,300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 8,900,000	\$ 9,200,000	\$ 9,500,000
TOTAL	\$ 20,500,000	\$ 21,300,000	\$ 21,900,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 3,200,000	\$ 3,300,000	\$ 3,400,000
BRA	\$ 6,500,000	\$ 6,600,000	\$ 6,800,000
TOTAL	\$ 9,700,000	\$ 9,900,000	\$ 10,100,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 14,100,000	\$ 14,900,000	\$ 15,500,000
 <b>Natural Gas - per \$1.00/mcf change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 13,200,000	\$ 12,900,000	\$ 12,800,000
Budget Reserve Account (BRA)	\$ 26,300,000	\$ 25,800,000	\$ 25,600,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 28,200,000	\$ 27,700,000	\$ 27,500,000
TOTAL	\$ 67,700,000	\$ 66,400,000	\$ 65,900,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 23,400,000	\$ 22,800,000	\$ 22,500,000
BRA	\$ 46,800,000	\$ 45,600,000	\$ 44,900,000
TOTAL	\$ 70,200,000	\$ 68,400,000	\$ 67,400,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 51,300,000	\$ 49,200,000	\$ 47,800,000
 <b>Coal - per \$1.00/ton change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 4,100,000	\$ 4,100,000	\$ 4,100,000
Budget Reserve Account (BRA)	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 7,000,000	\$ 6,900,000	\$ 6,900,000
TOTAL	\$ 19,300,000	\$ 19,200,000	\$ 19,200,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 6,400,000	\$ 6,400,000	\$ 6,400,000
BRA	\$ 12,700,000	\$ 12,900,000	\$ 12,900,000
TOTAL	\$ 19,100,000	\$ 19,300,000	\$ 19,300,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 12,100,000	\$ 12,100,000	\$ 11,900,000

Notes: Estimates assume the distribution caps on mineral severance taxes and federal mineral royalties have been reached. Totals may not be exact due to rounding.



**Impact of Mineral Production Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes - October 2014 CREG**

	FY16	FY17	FY18
<b>Oil - per 1,000,000 bbls sold</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 900,000	\$ 900,000	\$ 900,000
Budget Reserve Account (BRA)	\$ 1,700,000	\$ 1,800,000	\$ 1,800,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
TOTAL	\$ 4,600,000	\$ 4,600,000	\$ 4,600,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 700,000	\$ 700,000	\$ 700,000
BRA	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
TOTAL	\$ 2,200,000	\$ 2,200,000	\$ 2,100,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 3,400,000	\$ 3,300,000	\$ 3,400,000
<b>Natural Gas - per 100,000,000 mcf sold</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,600,000	\$ 3,700,000	\$ 3,900,000
Budget Reserve Account (BRA)	\$ 7,200,000	\$ 7,500,000	\$ 7,700,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 7,700,000	\$ 8,000,000	\$ 8,300,000
TOTAL	\$ 18,500,000	\$ 19,200,000	\$ 19,800,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 6,400,000	\$ 6,600,000	\$ 6,800,000
BRA	\$ 12,800,000	\$ 13,200,000	\$ 13,500,000
TOTAL	\$ 19,200,000	\$ 19,800,000	\$ 20,300,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 14,100,000	\$ 12,900,000	\$ 13,500,000
<b>Coal - per 1,000,000 tons sold</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 100,000	\$ 200,000	\$ 200,000
Budget Reserve Account (BRA)	\$ 300,000	\$ 300,000	\$ 300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 300,000	\$ 300,000	\$ 300,000
TOTAL	\$ 700,000	\$ 700,000	\$ 700,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 200,000	\$ 200,000	\$ 200,000
BRA	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL	\$ 700,000	\$ 700,000	\$ 700,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 400,000	\$ 400,000	\$ 400,000

Notes: Estimates assume the distribution caps on mineral severance taxes and federal mineral royalties have been reached. Totals may not be exact due to rounding.

## Significant Statutory Changes Affecting State Taxation

1977 through 2014

Year	Chapter	Explanation
1977	189	<ul style="list-style-type: none"> <li>• Increased severance tax on coal by 1.6% for CY 77 &amp; 2% for CY 78 until \$160M collected<sup>1</sup>;</li> <li>• Note: The \$160M capital facilities tax expired on 1/1/87</li> <li>• Increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund;</li> <li>• Increased severance tax on coal by .5% to PWMTF; effective 1/1/78 (total 10.1%);</li> <li>• Increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)</li> </ul>
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until \$250M collected; effective 1/1/78; expired on 1/1/93
1979	37	Imposed \$.04/gallon tax on gasohol (other gas taxed @ \$.08/gallon)
1979	163	Granted homestead property tax exemption & appropriated \$10M for program
1981	9	Imposed a use tax on cigarettes of \$.08 per pack
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
1982	74	State inheritance tax imposed
1983	173	Decreased severance tax on underground coal from 10.5% to 7.25%
1983	136	School foundation program - imposed a 12 mill state levy & 6 mill county levy
1984	70	Mass property tax reappraisal system passed - \$5M appropriated
1985	207	Imposed \$.08/gallon on special fuels & repealed compensatory fees on special fuels

<sup>1</sup> The first imposition of severance tax was placed upon 1969 mineral production and was collected in 1970. The severance tax rate was 1% of the value of the gross product (based upon property tax valuation). In 1974 the severance tax rate was increased to 3% for trona, coal, other fossil fuel minerals, and oil, natural gas and oil shale. In 1974 the Legislature also proposed an amendment to the Wyoming Constitution creating the Permanent Wyoming Mineral Trust Fund which was ratified by the voters in November, 1974. In 1975 the severance tax rate was increased from 3% to 4%. Source: 1978 Wyoming Annual Report Vol. II

Year	Chapter	Explanation
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1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1986	22	Imposed 2.5% premium tax on insurers
1987	97	Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal
1987	29	Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Diversion of severance taxes from PWMTF to budget reserve account (BRA) begun
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack)
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used on processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	106	Continued \$.04/gallon tax on gasohol 7/1/89 through 7/1/93
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%
1989	270	Imposed a \$.01/gallon tax for L.U.S.T.

**Year Chapter Explanation**

1990	22	Extended 1.5% severance tax on collection wells to 1/1/95 (in lieu of 6% rate)
1990	93	Eliminated ton/mile tax and implemented commercial vehicle fees
1990	13	Budget reserve account diversion extended through 6/30/92
1991	13	Coal Tax Equity Act extended through 3/31/95
1991	149	Reduced insurance premium tax rate from 2.5% to .75% (retaliatory provision for other states remained in effect)
1991	237	Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)
1991	239	Exempted specified underground mining equipment from property tax
1991	42	Exempted uranium from 4% severance tax as long as price under \$17/pound
1991	139	Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1992	77	Extended gasohol tax reduction \$.08/gallon to \$.04/gallon to 2000
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1993	107	Modified computation of school local property taxes/local resources (comparing resources before 7/1/91 & basing foundation program amount on before/after amounts)
1993	223	Added \$.01 sales/use tax & changed tax distribution from 2/3 to 72% to general fund
1994	13	Gas tax distribution 13.5% to counties; 14% to state-county road account in highway fund; 15% for cities & towns; 57.5% to state highway fund
1994	85	Tax credit voucher program for ethanol up to \$2M per year until 7/1/2000
1994	6	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Diversion of severance taxes from PWMTF to

Year	Chapter	Explanation
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		budget reserve account (BRA) extended to 6/30/2000
1995	76	Extended tertiary production 2% exemption through 12/31/96 (4% total)
1995	104	Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound
1995	149	Extended 4th cent sales/use tax through 6/30/98
1995	74	Extended 1.5% severance tax for collection wells through 1/1/99 (in lieu of 6% rate)
1995	75	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98
1997	171	Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)
1997	72	Extended tertiary production 2% exemption to March, 2001 (4% total)
1997 Spec. Sess.	3	Local option 6 mills for schools to expire as of 1998 (affects amount of state funding needed for schools)
1997 Spec. Sess.	1	Extended 4th cent sales/use tax through 6/30/2002
1998	16	Specified collection well property tax exemption applied to production for CY 94
1998	108	Increased fuel tax to \$.13/gallon on gas & diesel
1998	47	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)
1998	48	Extended uranium tax severance tax exemption through 3/31/2003
1999	186	Extended ethanol tax credit program from 7/1/2000 to 7/1/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60
1999	132	Imposed a limitation on sales/use tax on transportable home to be based on 70% of the sales price of the home
1999	165	Imposed sales/use tax on price of cigarettes (removed exemption)
1999	155	Imposed sales/use tax on price of tobacco products (cigars, snuff & other tobacco products)
1999	168	Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to

**Year Chapter Explanation**

		person engaged in oil extraction
1999	121	Diversion of severance taxes from PWTM to budget reserve account (BRA) extended to 6/30/2004
2000	4	Repeal of Oil Producers Recovery Act (returned severance tax on oil from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)
2000	31	Rail Mile Tax - imposed a 7-cent tax on each train mile traveled by a train; imposed \$100 annually for each public grade crossing on the line of a railroad (repealed in 2004)
2000	35	Changed annual corporate license tax minimum from \$25 to \$50 and changed stair step amounts to two-tenths of a mill on the dollar
2000	26	Made the 4 <sup>th</sup> cent for sales and use tax permanent (was due to expire on June 30, 2002)
2000	64	Extends the 2-cent fuel tax on gas & diesel with no exemptions through June 30, 2000
2000	99	Removes 4% severance tax break granted for new production of gas wells from natural gas produced from "shallow" wells (wells less than 2,000 feet in depth—mainly affects coalbed methane)
2000	102	Coal Transport Tax - Imposes a one-mill (.0001) per ton of coal tax on the commercial transportation of coal transported per mile or portion thereof; minimum tax is 50 cents per truck, trailer or railcar used to transport coal (repealed in 2004)
2001	74	Places a statute of limitation on actions filed before the state board of equalization to 5 years (any action not based on fraud)
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production.
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	79	Increases distribution of sales/use tax to local governments (from 27% to 30%)
2002	48	Extensive amendments to the sales/use tax statutes including clarifying exemption for business personal property when business is sold; exemption for motor vehicles used in interstate commerce; increases penalty for vendor who collects tax but fails to remit to

**Year Chapter Explanation**

Year	Chapter	Explanation
		state
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account
2003	23	Allows a county to impose up to 2% optional sales/use tax for specific purpose, but combined total of specific purpose tax and general revenue optional tax (1%) cannot exceed 2%
2003	27	Requires all special districts to file geographical boundary information with the dept. of revenue, county assessor and county clerk
2003	52	Increases cigarette taxes from 12 cents/pack to 60 cents/pack
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)
2003	72	Authorizes resort areas to be formed into resort districts which can impose an optional sales/use tax
2003	203	Grants a sales/use tax exemption for equipment used to generate electricity from renewable resources (expires June 30, 2008)
2004	1	Repealed the coal transport tax enacted in 2000
2004	15	Repealed the rail mile tax on railroads enacted in 2000
2004	121	Property tax relief program amendments: Dept. of Revenue to fund property tax refunds to qualified applicants (repealed 1/1/2008)
2005	5	Streamlined sales tax agreement amendments: provides immunity from audit for vendors who voluntarily license themselves in Wyo.
2005	10, 62, 64	Taxation of intangible property: 3 bills requiring a study of intangible property (64), amending definition to include intangibles in real property valuation (62), and treatment of intangibles for calendar year 2005 (10)
2005	65	Property tax relief program amendments: changes income criteria to qualify for property tax refund
2005	77	Tobacco taxes: increases penalty provisions; requires licensure for importers of tobacco
2005	136	Grants a sales/use tax exemption for sale or lease of aircraft used in a commercial air carrier operation & aircraft repair, remodeling

**Year Chapter Explanation**

		or maintenance at a FAA repair station
2006	35	Grants a 2 year sales/use tax exemption for food for domestic consumption
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	31	Provides a definition of "tangible" and "intangible" personal property and what is exempted from property tax as an intangible
2006	80	Expands the tax refund to the elderly and disabled program
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2006	10	Provides for the sourcing of sales/use tax purchases made (under the Streamlined Sales Tax Act)
2007	4	Provides telecommunications (including cable and satellite TV) to be assessed at 9.5% (even though still classified as industrial property)
2007	100	Removed lifetime limit on veterans' property tax exemption
2007	74	Increased maximum resort district tax from 1% to 3%
2007	140	Provides sales/use tax exemption on food
2007	133	Increases optional general purpose excise tax from 1% to 2%
2007	188	Extends the sales/use tax exemption for equipment used to generate electricity from renewable resources from 2008 to 2012
2008	28	Provides for valuation and taxation of producer-processed natural gas
2008	59	Provides for valuation and severance taxation of helium
2008	101	Extended the property tax refund program
2008	110	Increases the eligible amount of eligible income and amount of refund under the veteran's property tax exemption
2009	73	Provides eligibility criteria for the property tax refund program
2009	153	Provides for valuation and property taxation of helium
2009	43	Provides for the taxation of moist snuff tobacco by weight
2010	100	Grants a property tax exemption for property used for economic development
2010	33	Extends the sales/use tax exemption for property used to manufacture personal property
2010	50	Grants a property tax exemption for large data processing centers



Year	Chapter	Explanation
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2010	49	Imposes an excise tax of \$1 per megawatt hour on electricity generated from wind turbines
2010	51	Provides for property tax assessment of vacant land
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2011	48	Extends sales/use tax for data processing centers to software & power supplies
2011	83	Extends sales/use tax exemption for manufacturing equipment to December 31, 2017
2011	132	Grants credit for vendors collecting sales/use taxes
2011	99	Grants 100% gas tax refund for agricultural use
2012	33	Allows specific purpose excise tax to be used for maintenance of public roadways
2012	65	Provides for the taxation of "roll your own" cigarettes made from machines
2012	105	Repeals the tax credit for producers of ethanol fuel
2013	29	Extends sales/use tax exemption for data centers located in more than 1 location
2013	49	Increases the fuel tax on gasoline and diesel by 10 cents/gallon to total of 24 cents/gallon
2013	165	HB 171 clarifies that other gases such as methane, ethane, butane and liquefied gas are to be taxed as gasoline
2013	52	Prohibits the use of sales tax zapping devices
2013	144	SF 103 clarifies "electronic cigarettes" are to be treated and regulated as other tobacco products
2014	78	Clarifies which real property qualifies for the charitable property tax exemption
2014	102	Extends the time period for filing for an agricultural gas tax refund to 18 months
2014	106	Clarifies process for hearings before a county board of equalization
2014	61	Imposes gasoline tax on compressed natural gas (CNG); and diesel tax on liquid natural gas used in motor vehicles

## Mineral Tax History & Incentives\*

1969 through 2014

Year	Chapter	Explanation
1969	193	Imposed the first severance tax on gold, silver & other precious metals, soda, saline, coal, trona, uranium, bentonite, petroleum or other crude mineral oil or natural gas or other valuable deposit (1% rate based on property tax valuation)
1974	HJR2 A	Created the Permanent Wyoming Mineral Trust Fund (PWMTF); 1.5% severance tax on coal, oil, natural gas, oil shale & such other minerals as designated by the Legislature deposited in the PWMTF
1974	19	Increased severance tax rate to 3% on trona, coal, other fossil fuel minerals, & oil, natural gas & oil shale
1975	125	Increased severance tax rate to 4% on trona, coal, oil, natural gas & oil shale (2% severance tax rate remained on uranium, bentonite, gold, silver, or other precious metals, soda & saline)
1975	120	Imposed a coal impact severance tax on a graduated scale (1974 - .4%; 1975 - .8%; 1976 - 1.2%; 1977 - 1.6%; 1978 & after - 2%) until \$120M collected
1977	189	Increased severance tax on coal by 1.6% for CY 77 & 2% for CY 78 until \$160M collected; increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund; increased severance tax on coal by .5% to PWMTF; effective 1/1/78 <sup>1</sup> (total 10.1%); increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until \$250M collected; effective 1/1/78
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
<b>1983</b>	<b>173</b>	<b>Decreased severance tax on underground coal by 3.25% to 7.25%</b>

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\*Mineral tax incentives are displayed in bold type.

Year	Chapter	Explanation
1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1987	97	Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal
1987	29	Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Budget reserve account diversion of severance taxes begun
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used in processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%
1990	22	Extended 1.5% severance tax on collection wells to 1/1/95

Year	Chapter	Explanation
1990	13	Budget reserve account diversion extended through 6/30/92
1991	13	Coal Tax Equity Act extended through 3/31/95
1991	237	Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)
1991	239	Exempted specified underground mining equipment from property tax
1991	42	Exempted uranium from 4% severance tax as long as price under \$17/pound
1991	139	Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1994	6	Extended budget reserve account diversion to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Budget reserve account diversion extended 6/30/2000
1995	76	Extended tertiary production 2% exemption through 12/31/96 (4% total)
1995	104	Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound
1995	74	Extended 1.5% severance tax for collection wells through 1/1/99
1995	75	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98
1997	171	Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)
1997	72	Extended tertiary production 2% exemption to March, 2001 (4% total)
1998	16	Specified collection well property tax exemption applied to production for CY 94
1998	47	Extended reduced severance tax rate on oil/gas

**Year Chapter Explanation**

Year	Chapter	Explanation
		wells drilled (new production) through 3/31/2003 (2% total)
1998	48	Extended uranium tax severance tax exemption through 3/31/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60
1999	168	Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to person engaged in oil extraction
1999	121	Budget reserve account diversion extended from 6/30/2000 to 6/30/2004
2000	4	Repeal of the Oil Producers Recovery Act of 1999 (severance tax on oil returned from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)
2000	99	Removed certain shallow gas wells (like coalbed methane) less than 2,000 feet in depth from the 4% severance tax reduction in W.S. 39-14-205(f) (granted by 1993 Wyo. Sess. Laws Ch. 167) so they will be taxed at full 6% severance tax
2001	N/A	No significant bills affecting mineral taxation
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWWTF and deposits in severance tax distribution account
2003	24	Changes the industry factor for trona valuation to 32.5%
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)
2003	105	Extended uranium tax severance tax exemption through 3/31/2009
2003	130	Extended tertiary production 2% exemption to March, 2008 (4% total), provided the price received by the producer is less than \$27.50

**Year Chapter Explanation**

		<b>per barrel</b>
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2012	15	Allows dept. of revenue and taxpayer to agree on alternative method of trona tax valuation
2013	N/A	No significant bills affecting mineral taxation
2014	68	Clarifies procedures for mineral tax audits