

2023 BUDGET FISCAL DATA BOOK



PREPARED: DECEMBER 2022
BY THE WYOMING LEGISLATIVE SERVICE OFFICE



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Executive Summary

Introduction

The 2023 edition of the Legislative Service Office's (LSO) Budget Fiscal Data Book (Data Book) has mainly continued with the updated format from 2021, thanks to the work of the subcommittee of the Joint Appropriations Committee; one major addition to this year's Data Book was the inclusion of information on revenues from gaming, which can be located within the revenue section. Additionally, during the 2022 interim, Budget/Fiscal staff updated historical appropriations information to reflect historical appropriations, recipient agencies, and totals more consistently. This work resulted in some differences with prior Data Books. Going forward, the 2023 interim will be used to further refine the treatment of transfers, major maintenance, and capital construction by agency, in particular, to provide consistency across all LSO Budget/Fiscal documents and publications. The Data Book was initiated as an outgrowth of the Legislature's study of revenues and expenditures in 1999. This compilation continues to serve as an accessible resource, offering a range of state budget and fiscal data in a condensed format for Wyoming legislators, the public, and the press. Historical and statistical information is presented to assist in understanding the source and amount of government revenues and where funds are appropriated. The Data Book is not intended to serve as a complete substitute for detailed analysis of any single component of the state's finances. The figures are current through the 2022 Legislative Budget Session, including actual revenues through fiscal year (FY) 2022.

Revenue

Revenue Sources

The general operations of State government and K-12 education are funded by five sources: sales and use taxes, severance taxes, federal mineral royalties (FMRs), ad valorem taxes, and investment income. Funds for the general operation of state government are collected and deposited into the state General Fund (GF) and Budget Reserve Account for distribution established by state law. The largest source of revenue for state general operations is sales and use taxes. Wyoming imposes a four percent statewide sales and use tax, of which 69 percent is directed to the GF and the remainder is distributed to counties and municipalities. The largest source of revenue can vary among individual counties and municipalities, however, ad valorem taxes lead collections for many counties' general funds, while sales and use taxes lead for most municipalities.

Most State taxes are authorized in Title 39 of the Wyoming Statutes, with limited exceptions:

- Chapter 13 – Ad valorem taxation (property taxes)
- Chapter 14 – Mine product taxes (severance taxes)
- Chapter 15 – Sales tax
- Chapter 16 – Use tax
- Chapter 17 – Fuel tax
- Chapter 18 – Cigarette taxes
- Chapter 19 – Inheritance taxes
- Chapter 22 – Tax Upon Production of Electricity from Wind Resources
- Chapter 23 – Tax Upon Production of Electricity from Nuclear Reactors
- Title 12, Alcoholic Beverages, Chapter 3, Taxation (liquor taxes)

Included in the 2023 edition of the Data Book is an update to the revenue section. This update contains information on revenue distributions from gaming, including lottery ticket sales, pari-mutuel wagering, skills-based amusement games, and online sports wagering.

Revenue Distributions

For several large revenue streams (severance taxes, FMRs, coal lease bonuses, sales and use taxes, and fuel taxes) prior legislatures elected to establish distribution mechanisms in statute, rather than make individual appropriation decisions on an annual or biennial basis.

Constitutional Revenue Distributions

Several major revenue streams and the distribution of revenues are governed by the Wyoming Constitution. As a result, there are constitutional limitations on the distribution of several major sources of revenue collected by the State. What is not included in the constitutional list is left for the Legislature to prescribe.

Statutory Revenue Distributions

Within each Article of Title 39 (Taxation and Revenue), Section 111 specifies the distribution of revenues collected. For example, the 31 percent of the statewide sales tax to counties, cities, and towns is found in W.S. 39-15-111.

Budget

Budget Process

The State of Wyoming follows a modified standard budgeting process, also referred to as “modified incremental budgeting.” Wyoming’s state budget uses the prior biennium’s appropriation, also termed ***base budget***, to arrive at a ***standard budget*** by modifying the base budget by a limited number of factors in statute or from language in the prior budget. Any further adjustments in the form of increases or decreases require a request by the agency, followed by a recommendation by the Governor, action by the Joint Appropriations Committee, and finally, approval by the House, the Senate, and the Governor.

Consensus Revenue Estimating Group

The Consensus Revenue Estimating Group (CREG) formulates anticipated state revenues, which are used by the executive branch and the Legislature in the budgeting process. These CREG forecasts occur in October, followed by the release of the October CREG report. The release of the October CREG forecast has been scheduled to provide final revenue information from the prior fiscal year and be proximate to the Governor’s development of budget recommendations. 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 projections were revised. Unusual circumstances sometimes require CREG to hold a special meeting to revise its projections.

Appropriations

Wyoming operates on a biennial (two-year) budget cycle. Agencies prepare proposed biennial budgets and submit them to the Governor's office. The budgets are reviewed and combined into the Governor's recommended biennial budget, which is then submitted to the Legislature at the end of November. The Legislature reviews the proposed budget, makes adjustments, and enacts the final budget for the operations of State government and K-12 education in early spring. With limited

exceptions, the final budget becomes effective on July 1 of the same year. This approved budget governs state expenditures for the next two years.

K-12 Education

The Legislature is charged by the Wyoming Constitution to establish a system of public education that is “complete and uniform” and to provide revenues which “create and maintain a thorough and efficient system of public schools” (Wyoming Constitution Article 7, Sections 1 and 9). Five landmark decisions by the Wyoming Supreme Court, commonly referred to as the *Washakie* and *Campbell* decisions, help define the Wyoming Legislature’s obligations in establishing and funding a public education system. The Legislature’s response to the *Campbell* decisions has evolved overtime, but the three primary results of the response include:

- Defining the educational program.
- Hiring a consultant to assist the Legislature in creating a "cost-based" state school finance system.
- Establishing a School Facilities Commission (SFC) to define adequacy standards for school buildings and facilities.

The impacts of the *Campbell* decisions have led to increased funding for school districts, including capital construction, increased school district reporting and data collection, and increased uniformity and accountability.

School Foundation Program

K-12 public education is primarily funded through the School Foundation Program Account (SFP) for purposes of school district operations funding. The SFP revenue sources include property taxes, FMRs, and school district recapture payments, which are further explained in the K-12 Public Education section. The SFP provides Wyoming's school districts with funding for the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The funding each district receives is a function of the school finance system’s “funding model”—also called the education resource block grant model—as well as the characteristics of the schools, staff, and students within a district. The funding model determines the amount available to the district, but it does not determine how such funding is spent.

School Capital Construction

Per the Court’s holdings, the State is responsible for K-12 public school district buildings and facilities. The SFC and the State Construction Department’s School Facilities Division are responsible for school district buildings and facilities to ensure they are adequate, efficient, and cost-effective. The Legislature has also established a Select Committee on School Facilities to keep apprised on construction issues.

Local Government

Beginning in 2004, for BFY 2005-2006, a revision to the distribution of state revenues resulted in the establishment of formal direct distribution of state funds to cities, towns, and counties. The current distribution structure is a streamlined formula, regularly referred to as the “Madden Formula” after its designer, former Joint Revenue Committee Chairman Mike Madden.

Non-Generally Funded State Agencies

Both the Wyoming Department of Transportation and the Wyoming Game and Fish Department are agencies possessing their own commissions and flows of revenue. The Legislature does not

appropriate all funds to these agencies; rather, these agencies largely possess separate funds from which they operate—the Highway Fund supports the Department of Transportation, and the Game and Fish Fund supports the Game and Fish Department.

Resource Index

There exists a Resource Index at the back of the 2023 Data Book for those wishing to explore fiscal data in more detail. The Resource Index contains helpful documents to explain terms commonly used in the Legislature, in addition to more detailed data.



Revenue

Revenue Sources

Wyoming's five major revenue sources are: sales and use taxes, severance taxes, federal mineral royalties (FMRs), ad valorem taxes (property taxes) and investment income. Typically, the largest source of revenue for state general operations is sales and use taxes. Wyoming imposes a four percent statewide sales and use tax, of which 69 percent is directed to the General Fund (GF) and the remainder is distributed to counties and municipalities. The GF is also supported by severance taxes. The largest single source of revenue for public K-12 education is ad valorem taxes. Wyoming imposes a total of 43 mills on all assessed property for purposes of K-12 public education. Similarly, while the largest source of revenue can vary among individual counties and municipalities, broadly speaking, property taxes lead collections for many counties' general funds and sales and use taxes lead for most municipalities.

However, Wyoming does not fund its operations with 100 percent tax revenue, unlike the vast majority of states. Wyoming is in the unique position of supplementing its tax revenue with investment income from the Permanent Wyoming Mineral Trust Fund (PWMTF), other permanent funds, and nonpermanent reserves. In the case of the PWMTF, the investment income is derived from "legacy" benefits from revenue derived from prior severance taxes. Revenue for both the general operations of government and public K-12 education is also derived from the state's share of FMRs from extractive industry production of minerals on federal lands in Wyoming. These two sources of revenue reduce the tax burden on current Wyoming residents to support the range of government services current residents receive.

The majority of State taxes are authorized in Title 39 of the Wyoming Statutes, with limited exceptions:

- Chapter 13 – Ad valorem taxation (property taxes)
- Chapter 14 – Mine product taxes (severance taxes)
- Chapter 15 – Sales tax
- Chapter 16 – Use tax
- Chapter 17 – Fuel tax
- Chapter 18 – Cigarette taxes
- Chapter 19 – Inheritance taxes
- Chapter 22 – Tax Upon Production of Electricity from Wind Resources
- Chapter 23 – Tax Upon Production of Electricity from Nuclear Reactors
- Title 12, Alcoholic Beverages, Chapter 3, Taxation (liquor taxes)

Additionally, statute provides counties and municipalities with sales, use, and property tax imposition authority, with limitations. Special districts (e.g., hospital districts, irrigation districts, community college districts) have authority to impose mill levies within conditions established either in statute or by the Wyoming Constitution.

Wyoming's revenues are particularly volatile when compared to most other states. The Legislative Service Office (LSO) completed an analysis of Wyoming's revenue volatility in 2014, determining that Wyoming's revenue for traditional State government operations was 14 percent for the GF and Budget Reserve Account (BRA) and measured volatility was as high as 30 percent for the School Foundation Program (SFP). PEW Research undertook a several-month study to also evaluate the State's revenue volatility for the Joint Revenue Interim Committee in 2015. PEW concluded Wyoming's volatility of all revenue streams exceeded and reinforced the analysis of LSO a year earlier, recognizing that PEW's research covered both general operations (GF and BRA) and K-12 education funding. Only North Dakota and Alaska were identified as having more revenue volatility. Most other states rely more heavily on sales and use taxes and corporate and individual income taxes compared to Wyoming's reliance on severance taxes and investment income. Commodity market and financial market volatility contributes to Wyoming's overall revenue volatility. Wyoming's creation of sizeable "rainy day" funds, such as the Legislative Stabilization Reserve Account and others,¹ as well as the development of spending policies, is driven in part by the volatility of Wyoming's revenue system.

Revenue Distributions

For several large revenue streams (severance taxes, FMRs, sales and use taxes, and fuel taxes) prior legislatures elected to establish distribution mechanisms in statute, rather than make individual appropriation decisions on an annual or biennial basis. Historically, these distributions have been rigorously debated. An important threshold in this history was from 1999 through 2001, wherein a Subcommittee of the Revenue-Expenditure Study (1999), and subsequently the Select Committee on De-earmarking (2000-2001), substantively revised the distribution of severance taxes and more modestly revised the distribution of FMRs.

Constitutional Revenue Distributions

Several major revenue streams and the distribution of revenues are governed by the Wyoming Constitution:

- Fuel taxes – Article 15, Section 16
- A portion of severance taxes (1.5 percent) directed to the PWMTF – Article 15, Section 19
- Hathaway and Higher Education investment income – Article 15, Section 20
- Ad valorem taxes for education – Article 7, Section 9 and Article 15, Sections 15 and 17
- Limits on state, county, and city mill levies (ad valorem taxation) – Article 15, Sections 4, 5, and 6, respectively
- Investment income from school trust funds – Article 7, Section 6
- Distribution and retention of state royalties from school lands and minerals – Article 7, Section 2
- Investment income from the PWMTF to the GF – Article 15, Section 19
- Fines and penalties – Article 7, Section 5

¹Other reserve accounts include the PWMTF Reserve Account, Common School Permanent Fund Reserve Account, Excellence in Higher Education Endowment Reserve Account, Strategic Investments and Projects Account, and School Foundation Program Reserve Account, among others.

As a result of the above provisions, there are constitutional limitations on the distribution of several major sources of revenue collected by the state. What is not included in the constitutional list is left for the Legislature to prescribe. For example, the constitution is silent on the distribution of sales and use tax collections, lottery proceeds, tax collections on liquor or cigarettes, distribution of investment income not accruing from school trust lands or the PWMTF, or the distribution of FMRs. As a result, the Legislature has taken two approaches to these distributions, not unlike other states, although Wyoming's distributions are unique to Wyoming:

1. The first approach is to specify in statute what portion of revenue shall be directed to particular entities, or funds. For example, the Legislature has elected to direct 31 percent of the statewide sales and use tax to counties and municipalities and 69 percent to the state GF.
2. The second approach is to annually or biennially appropriate state funds often deposited into the GF (and occasionally other state accounts). The Legislature can appropriate these funds within the GF (and balances in other accounts) to political subdivisions as well, e.g., state aid for county prosecuting attorneys, direct distribution to local governments, or state agencies, the Department of Transportation, or the University of Wyoming. At least for the past two decades, once a distribution methodology is agreed to, those percentages and formulas have tended to remain in place for multiple biennia.

Statutory Revenue Distributions

Structurally, within Title 39 (Taxation and Revenue), Section 111 is the section within each Article wherein the distribution of revenues collected is specified. For example, the 31 percent of the statewide sales tax to counties, cities, and towns is found in W.S. 39-15-111.

Pocket Guide – Revenue Snapshot

FY 2023-24 Revenue Estimates^{1, 2}

(\$ millions)

As of April 6, 2022

Traditional State Revenues	Total
Beginning Balance (including Statutory Reserve)	\$113.2
Severance Taxes ¹	\$501.3
Sales Taxes ¹	\$1,077.8
Other Sources	\$220.9
Penalties and Interest	\$9.0
Investment Earnings (PWMTF)	\$490.7
Investment Earnings (Pooled Income)	\$96.0
Sales/Service Charges	\$126.0
Federal Mineral Royalties (FMRs) ¹	\$391.3
Local Government Capital Construction Transfer	\$6.2
Total¹	\$3,032.4
School Foundation & Capital Construction	
Beginning Balance	\$107.6
FMRs ¹	\$350.8
Property Tax Mill Levy ¹	\$558.6
Investment Earnings	\$319.2
State Mineral Royalties, Leases, Bonuses	\$87.9
School District Recapture	\$235.7
Transfers (from LSRA & GF)	\$409.3
Other	\$75.7
Total	\$2,144.8
Anticipated Other Funds (OF including ARPA)	\$2,898.0
Anticipated Federal Funds (FF)	\$1,945.9
Total Estimated Revenues³	\$10,021.2

¹Does not include statutorily dedicated or earmarked revenues from state sales and use taxes (\$479M); severance taxes (\$559M); FMRs (\$224M); fuel taxes (\$304M); as well as any local taxes, including property taxes.

²Where applicable, figures are based on the January 2022 Consensus Revenue Estimating Group forecast.

³Does not include available Legislative Stabilization Reserve Account (LSRA), PWMTF Reserve Account, and Common School Permanent Fund Reserve Account cash balances.



Primary Funds Supporting Legislative Appropriations

The State of Wyoming has more than 600 accounts from which to draw upon. The vast majority of these accounts are rather modest in size and designed to account for revenues and expenditures for a limited, specific purpose. The principal account from which the Legislature appropriates for the general operations of state government is the General Fund (GF). The Legislature appropriates from the School Foundation Program account (SFP) and School Capital Construction Account (SCCA) for K-12 school district operations and facilities, respectively. Finally, in the current fiscal structure, the Budget Reserve Account (BRA) simply acts as a backstop, or secondary revenue source for the GF.

In addition to the above accounts, the Legislature has recently relied upon the Strategic Investments and Projects Account (SIPA), which supports capital construction and other “one-time” expenditures. The Legislative Stabilization Reserve Account (LSRA) serves as the state’s primary intermediate savings, or “rainy day” account. The Legislature has also created specific-use reserve accounts to serve as a reserve for volatile revenues supporting specific expenditures. Examples include the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTF RA), the Common School Permanent Fund Reserve Account (CSPLF RA), and the School Foundation Program Reserve Account (SFP RA).

There are hundreds of individual enterprise, special purpose, and other accounts used for specific expenditures. The funds are invested by the State Treasurer and accounted for by the State Auditor. Notable accounts in this category include the three Water Development Accounts and the Tobacco Settlement Trust Fund Income Account. A more comprehensive listing of state accounts, legal citation, cash balance, and purpose can be found in the resource index.

LSO Fiscal Profile

The LSO Budget/Fiscal staff periodically publish the LSO Fiscal Profile, also known internally as the “goldenrod.” The report, printed on gold color paper and published online, presents a fiscal summary for selected, expendable accounts most widely used by the Legislature, including the GF, BRA, SFP, and SCCA. In addition, the report details state revenues to and disbursements from the SIPA, LSRA, PWMTF RA, CSPLF RA, SFP RA, and each Water Development Account. At times, other accounts may be added for the Legislature to monitor revenues deposited to or expenditures made from a specific account. For example, during the 2022 Budget Session, a section on the American Rescue Plan Act fund was added to the LSO Fiscal Profile. The LSO Fiscal Profile for each of these accounts follows the same structure. Each account’s detail begins with the beginning cash balance, followed by projected revenues and transfers. Next, the LSO Fiscal Profile details proposed or approved appropriations. Finally, each account’s detail concludes with a projected ending balance for the biennium.

The LSO Fiscal Profile is updated occasionally throughout the year with each release of a new Consensus Revenue Estimating Group forecast. During legislative sessions the LSO Fiscal Profile

is released at least weekly, if not more often, to reflect the expected revenue and expenditure changes resulting from legislative action. During the legislative session, separate columns track proposals and positions by various actors or groups of policymakers (e.g., Governor, Joint Appropriations Committee, House, Senate, and Joint Conference Committee) on the budget. The October 2022 LSO Fiscal Profile, which was released in tandem with the October 2022 Consensus Revenue Estimating Group report, accompanied by an in-depth explanation, can be found in the Resource Index.

Permanent Funds

In addition to the operating accounts previously discussed, Wyoming has two principal permanent funds: the Permanent Wyoming Mineral Trust Fund (PWMTF) and the Permanent Land Fund (PLF). There are also several other constitutional and statutory permanent funds such as the Hathaway Student Scholarship Endowment Fund, the Excellence in Higher Education Endowment Fund, and the Wyoming's Tomorrow Scholarship Endowment Fund.

Permanent Wyoming Mineral Trust Fund

The PWMTF was established in 1974 by Article 15, Section 19 of the Wyoming Constitution and shall remain inviolate. All income from fund investments of the PWMTF is constitutionally directed to the GF, although once deposited into the GF, monies can be further directed to other accounts, saved, or appropriated to support the general operations of state government.

The PWMTF receives revenues from a constitutional 1.5 percent severance tax on oil, gas, and coal. The Legislature may not divert the flow of these taxes to another account without a constitutional amendment. At times, the Legislature has added to the constitutionally dedicated severance tax amount with additional severance tax receipts. For example, 2005 Wyoming Session Laws, Chapter 80 diverted an amount equal to two-thirds of the distribution required by the Wyoming Constitution from the Severance Tax Distribution Account to the PWMTF before any other distributions are made; this diversion is commonly referred to as the “one percent severance tax diversion.” In 2016, the Legislature temporarily redirected the one percent severance tax diversion away from the PWMTF to allow for potential expenditure of these revenues given a downturn in tax collections. This diversion has been continued to various accounts through fiscal year (FY) 2022 (2018 Wyoming Session Laws, Chapter 134, Section 314 and 2020 Wyoming Session Laws, Chapter 80, Section 314). In 2021, the Legislature modified the statute governing the disposition of the one percent severance tax diversion. Specifically, for FY 2023 through FY 2028 the proceeds shall be deposited equally to the PWMTF and Common School Account within the Permanent Land Fund (CSPLF). Thereafter, the proceeds shall be deposited in a ratio of two-thirds to the PWMTF and one-third to the CSPLF (2021 Wyoming Session Laws, Chapter 144).

Permanent Land Fund and Permanent Land Income Fund

The Act of Admission awarded Wyoming certain lands designated for specific purposes. The Legislature established the PLF by statute to hold the proceeds from these lands. The expenditure of monies derived from those lands are also restricted 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 revenue generated from any depletable resource from the designated lands. The income from the investment of these funds and the income received from the surface leasing of

the lands is deposited to various accounts within the Permanent Land Income Fund (PLIF) and is available for expenditure, although typically for restricted purposes.

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

- Miner's hospital account
- Public buildings account
- Fish hatchery account
- Common school account
- Deaf, dumb, and blind account
- Carey act account
- Omnibus account
- Wyoming state hospital account
- Poor farm account (Wyoming Life Resource Center)
- Penitentiary account
- University account
- Agricultural college account

Monies in the Agriculture College, the University, and the Common School accounts, cannot be appropriated by the Legislature without a constitutional amendment, federal law amendment, or both. Historically, the Legislature has appropriated monies from the other PLF accounts on a situational basis. The Legislature may appropriate from these accounts for the specific purpose for which the account is intended as designated by the Act of Admission.

The investment income and income received from surface leases are deposited into the PLIF, which has five statutory funds to account for generated income. They are:

- Miner's Hospital account
- Common School account
- Omnibus account
- University account
- Agriculture College account

Funds in the Miner's Hospital income account can only be expended by legislative appropriation for the Miner's Hospital. Funds in the Common School Land Income Account are distributed to the SFP for the operational support of local K-12 school districts. Funds in the Omnibus income account can be spent for the state's institutions by legislative appropriation or unanimous decision of the State Loan and Investment Board. Funds in the University and Agriculture College income accounts can be spent by the University's Board of Trustees.

Accounting Fund Structure and Descriptions

Since 1994, the state has accounted for its many different government funds and accounts in an aggregated manner (W.S. 9-4-204(s) and (t)). According to Generally Accepted Accounting Principles, the basic structure of the fund system consists of three main fund "types" or "classes" with each fund type consisting of several different "funds" and within each "fund" there can be

many “sub-funds.” Although the Legislature does not typically incorporate the fund types in policy discussions, for accounting purposes, the fund types are:

I. Governmental Fund Type

- A. General fund
- B. Special revenue fund
- C. Capital projects fund
- D. Debt service fund

II. Proprietary Fund Type

- A. Enterprise fund (For example, liquor commission account, workers' compensation account, etc.)
- B. Internal service fund (For example, motor vehicle depreciation account, employees group insurance account, etc.)

III. Fiduciary Type Funds

- A. Private-purpose trust funds, to account for any trust arrangement not properly reported in a pension trust or an investment trust under which principal and income benefit individuals, private organizations or other governments
- B. Investment trust fund, to account for legally separate governments pooling their resources in an investment portfolio for the benefit of all participants
- C. Pension trust fund
- D. Agency fund



Consensus Revenue Forecasting

CREG Origins, Composition, and Process

The Consensus Revenue Estimating Group (CREG) is charged with developing forecasts of the main sources of state revenue and calculating the distribution of the projected revenue among major accounts and recipients. CREG was formed in 1983 through an agreement between Governor Ed Herschler and the Management Council of the Wyoming Legislature. The intent was to provide consistent revenue forecasts that could be relied upon by the executive and legislative branches in the state budgeting process. The primary structure of the revenue forecast effort has not substantively changed since the proposal made by Governor Herschler: two meetings in the fall to develop a consensus revenue forecast, which serves to inform the Governor's budget consideration, followed by a meeting in January to update the fall forecast with the most timely developments impacting state revenues. The January meeting informs the Legislature's deliberations on budget actions. Thirty-three years after inception, the Legislature codified the broad definition of CREG in the 2016 Budget Session (2016 Wyoming Session Laws, Chapter 118; W.S. 9-2-1002(a)(xxi)).

Prior to the formation of CREG, the two branches of government produced and relied upon separate revenue estimates. As might be expected under such a structure, disparity between estimates arose, and time that could have been focused on governmental spending and revenue policies was instead focused on the level of revenue forecasts themselves. Among the purposes of the CREG formation, was the reduction of those revenue disagreements between the branches.

CREG is comprised of members from various professional fields and governmental agencies. From 1983 through 1986, the membership totaled seven. Since 1988, the group has consisted of nine members, though the agencies and officials represented has occasionally changed. Currently, the Legislative Service Office's (LSO) Budget/Fiscal Administrator and the Director of the State Budget Department serve as the co-chairmen of CREG. While the position representing the legislative branch as co-chairman has remained consistent, the executive branch co-chairman has been the Administrator of the Division of Economic Analysis within the Department of Administration and Information, the Director of the Department of Revenue, or in the fall of 2018, a contract consultant from the Governor's Office. The body of the group has also been modified to benefit from expertise or address specific conditions. In 2022, in addition to the co-chairmen, CREG is comprised of the Director of the Wyoming Oil and Gas Commission, the Director of the Wyoming Geological Survey, the Director of the Department of Revenue, a University of Wyoming Economics Professor, the Deputy Director of the Office of State Lands and Investments, and representatives from the State Auditor's Office and the State Treasurer's Office.

Following the traditional calendar for meetings, the process of developing these state revenue forecasts 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 or early October, the minerals subgroup meets and prepares projections of mineral valuation. These forecasts traditionally follow a "bottom-up" approach, and include forecasts of prices, production, assessed valuation percentage, percentage of production on federal lands, and incentive production for

all major minerals and even subcategories of minerals, e.g., surface and underground coal production. All members of CREG are advised of and welcome to participate in the minerals subgroup. The entire CREG group meets in mid-October to review the minerals subgroup's valuation estimates and to forecast the balance of the revenue components. After the consensus forecasts are complete, staff from LSO and the Economic Analysis Division compile the information into the annual CREG report.

If necessary, the October CREG forecasts are revised in January, the only other regularly scheduled meeting of the group. Unusual circumstances occasionally require CREG to hold a special meeting to revise its projections, as was the case at the onset of the coronavirus in the spring of 2020. In cases such as this, a special report is issued outlining the content of the meeting and any revisions that were made to the forecasts. Under the budget shortfall measures outlined in statute, the Governor can also call on CREG to review its revenue forecast and determine if adjustments should be made (W.S. 9-2-1014.2(b)(i)).

CREG projections are not only referenced by the Governor and the Legislature for state revenue and budget considerations, but also inform others, such as bond rating companies, in decisions concerning the state's water accounts, some revenue streams benefiting the highway fund, and to a lesser extent, revenue streams flowing to cities, towns, and counties.

CREG Report Contents

In the CREG report, major revenue sources to the General Fund (GF) are detailed including sales and use taxes, investment income from the State Agency Pool and Legislative Stabilization Reserve Account to be deposited to the GF, investment income from the Permanent Wyoming Mineral Trust Fund, and severance taxes. Other revenue sources projected include charges for sales and services, franchise taxes, licenses and permits, and other smaller, more varied sources of revenue to the GF.

The severance tax forecast details projected production, price and expected severance tax receipts for each major mineral including oil, natural gas, coal, and trona. The federal mineral royalty forecast also details projected production, price, and expected royalties for applicable Wyoming production and details the expected distribution of royalties to each fund or account that receives the royalties. This portion of the report also includes a projection of any federal coal lease bonus income.

The last sections of the report focus on income generated primarily for purposes of supporting K-12 education. They include revenue from the investment of the Common School Account within the Permanent Land Fund, income anticipated from state royalties, leases, and bonus payments, as well as projections for total state assessed valuation based on mineral price and production estimates and forecasts of assessed valuation for all other types of property.

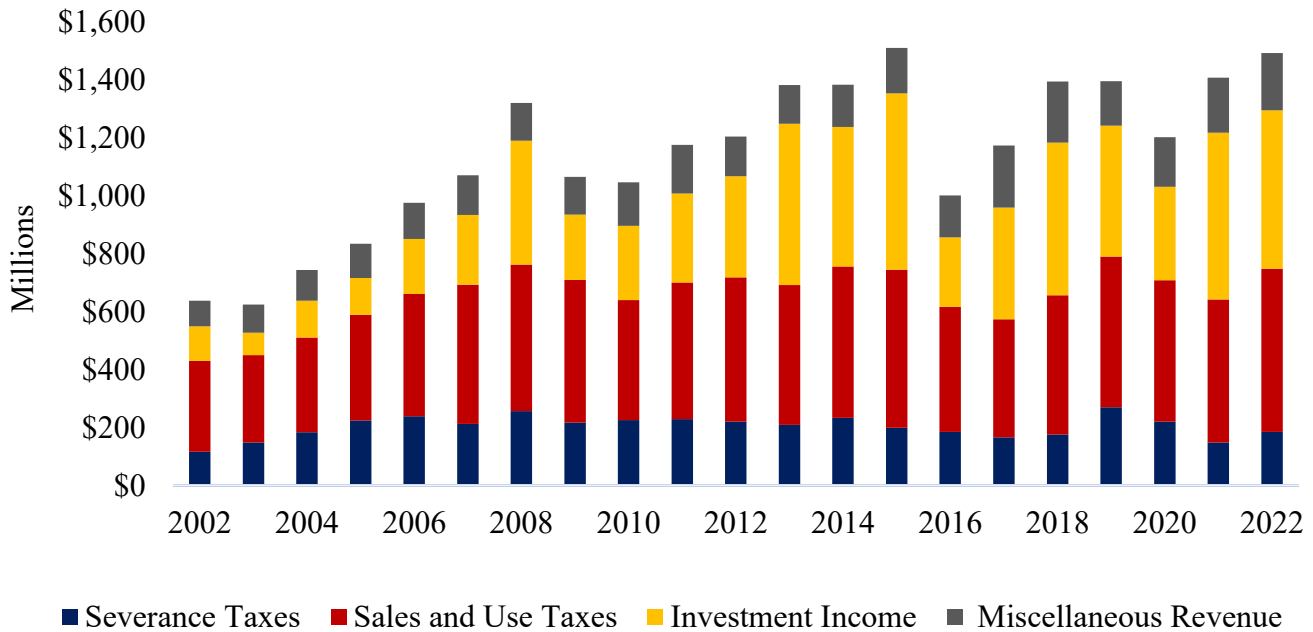
There are other significant sources of revenue to the state that are not projected by CREG. These include sources that are typically earmarked by state or federal law. Examples of these sources are federal funds, other taxes such as fuel and local property taxes, and revenues from licenses, permits, and other regulatory fees such as motor vehicle registrations, game and fish licenses, university tuition and fees, and workers' compensation insurance premiums.

In the May 2020 CREG report, at the request of members of the Joint Appropriations Committee, the CREG forecast added two additional scenarios to the base projection. In light of the volatility of Wyoming revenue and uncertain economic environment surrounding the fiscal impacts associated or exacerbated by the coronavirus, CREG included a high and low revenue projection, and associated data elements. CREG will continue to assess the methods and benefits of such expanded analysis.

General Fund

Per W.S. 9-4-204(t)(i)(A), the General Fund is to be used “for the ordinary operation of state government” and will “account for all expenditures not otherwise provided for by law in any other fund.” It receives revenue from many sources including state severance taxes, state sales and use taxes, state investment income, alcohol taxes, and miscellaneous revenues.

Revenue by Source (FY2002 to FY2022)



Source: October 2022 CREG Report and LSO Analysis of DOR 2022 Annual Report.

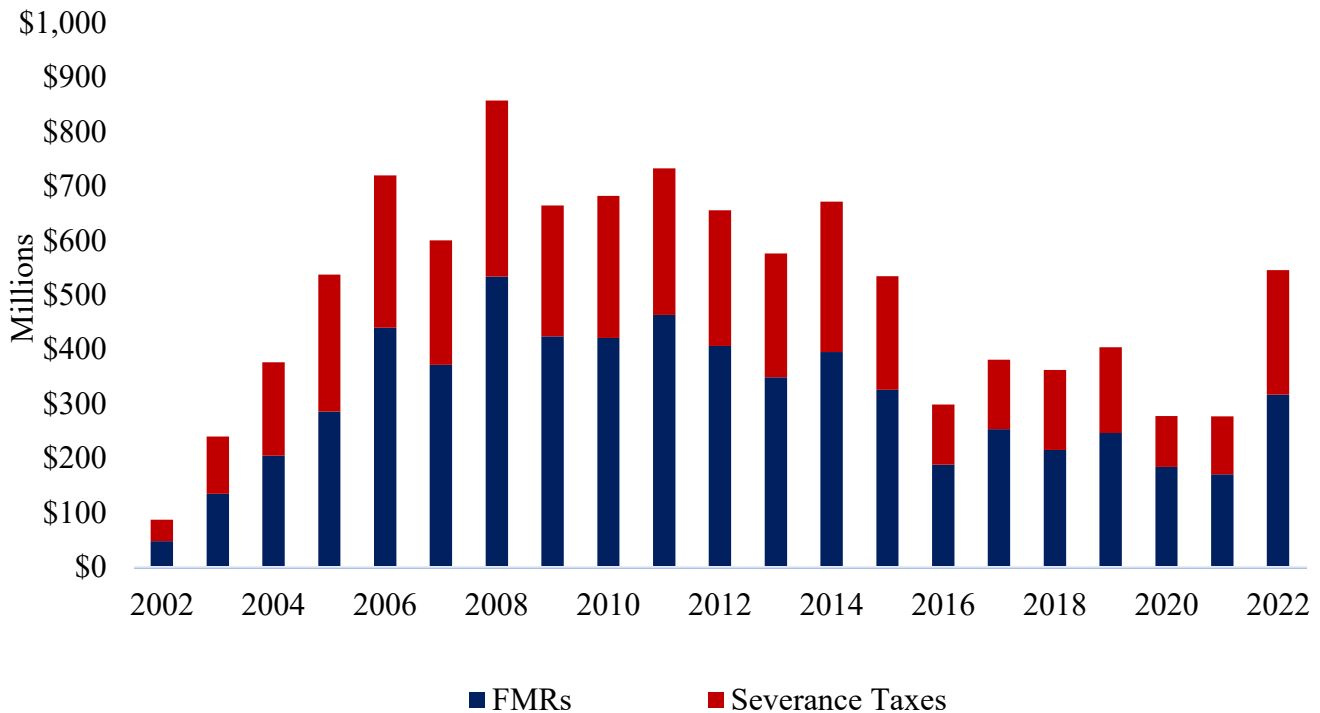
Revenue by Source (FY2018 to FY2022)

Fiscal Year	Severance Taxes	Sales and Use Taxes	Investment Income	Miscellaneous Revenue	Total
2018	\$ 176,616,770	\$ 480,044,281	\$ 526,674,961	\$ 210,215,305	\$ 1,393,551,317
2019	\$ 271,368,786	\$ 518,521,625	\$ 451,740,906	\$ 152,653,836	\$ 1,394,285,156
2020	\$ 221,359,775	\$ 487,232,525	\$ 321,871,257	\$ 170,852,750	\$ 1,201,316,307
2021	\$ 149,773,189	\$ 493,101,908	\$ 573,775,165	\$ 190,636,642	\$ 1,407,286,904
2022	\$ 185,897,242	\$ 562,549,589	\$ 545,947,503	\$ 197,335,596	\$ 1,491,729,930

Budget Reserve Account

The Budget Reserve Account (BRA), per W.S. 9-2-1012(e), is to be used primarily to balance the state budget. The main revenue sources for the BRA are federal mineral royalties (FMRs) and severance taxes. The BRA may also receive minor revenue from inheritance taxes and other miscellaneous items, which are not shown below.

Revenue by Source (FY2002 to FY2022)



Source: October 2022 CREG Report.

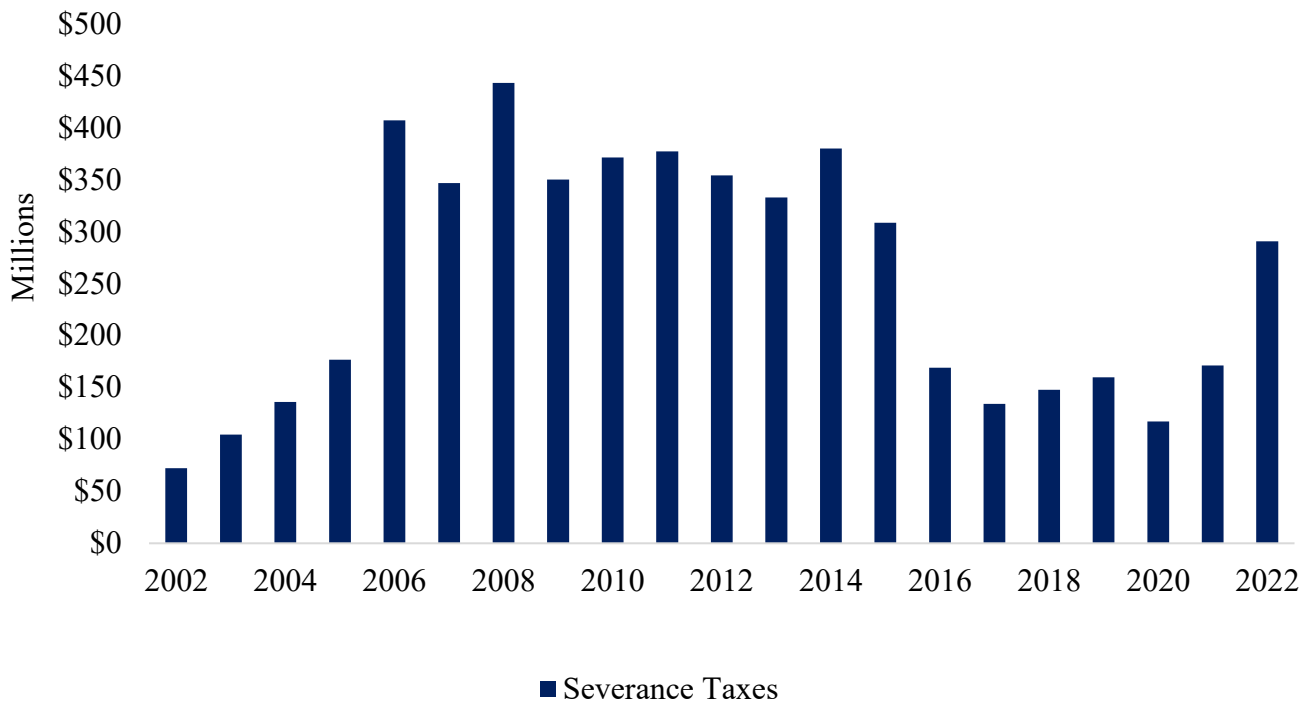
Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMRs	Severance Taxes	Total
2018	\$ 215,632,223	\$ 146,804,563	\$ 362,436,786
2019	\$ 246,624,758	\$ 157,529,202	\$ 404,153,960
2020	\$ 184,286,008	\$ 93,492,828	\$ 277,778,836
2021	\$ 170,683,739	\$ 106,541,997	\$ 278,626,544
2022	\$ 316,865,845	\$ 228,790,715	\$ 545,656,560

Permanent Wyoming Mineral Trust Fund

The Permanent Wyoming Mineral Trust Fund (PWMTF) receives revenues from severance taxes imposed on designated minerals and other sources. The money in the PWMTF is invested as prescribed by the Legislature and any income received from the investments is deposited by the State Treasurer to the General Fund. The corpus of the PWMTF is inviolate and not available for expenditure per Article 15, Section 19 of the Wyoming Constitution. The Legislature may also specify loans to political subdivisions of the state from the PWMTF.

Revenue by Source (FY2002 to FY2022)



Source: LSO analysis of WOLFS, October 2022 CREG Report, and STO 2022 Annual Report.

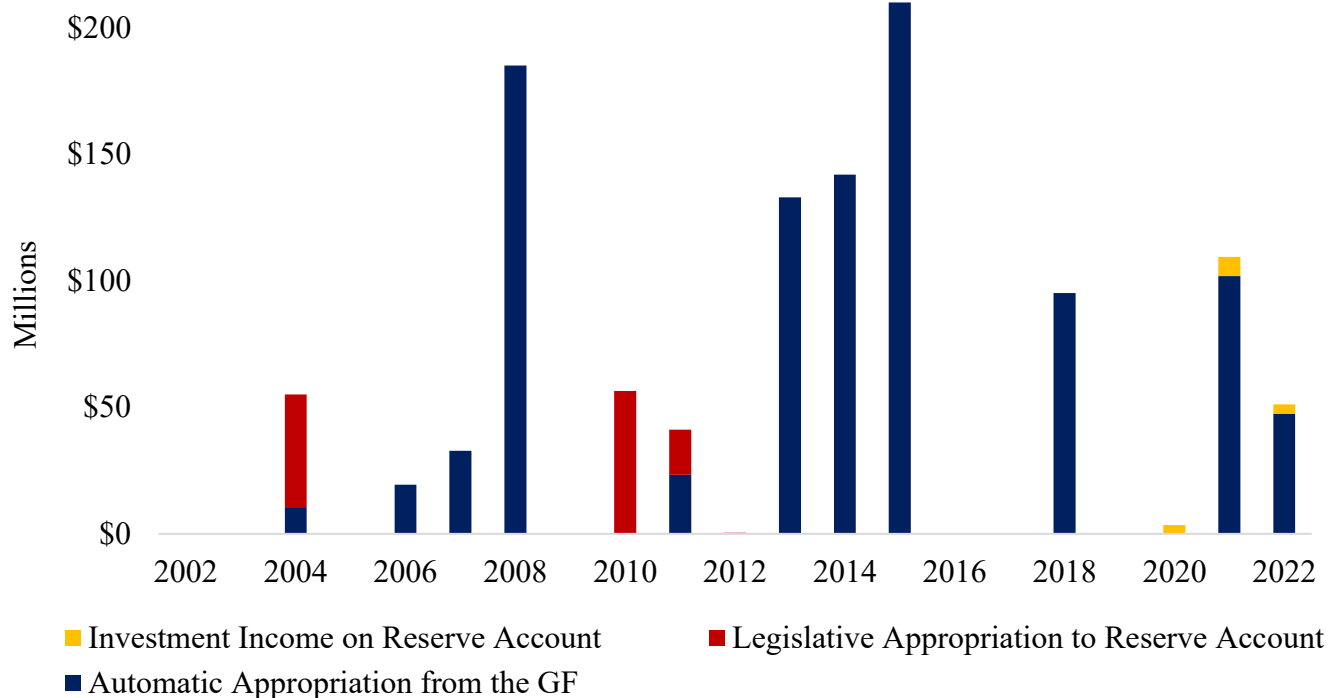
Revenue by Source (FY2018 to FY2022)

Fiscal Year	Severance Taxes
2018	\$ 147,797,713
2019	\$ 159,646,347
2020	\$ 117,244,003
2021	\$ 170,978,963
2022	\$ 290,449,637

Permanent Wyoming Mineral Trust Fund Reserve Account

The Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTF RA) receives investment income over the statutory spending policy amount (SPA) of the Permanent Wyoming Mineral Trust Fund (PWMTF) as an automatic appropriation from the General Fund (GF). The PWMTF RA may also receive direct appropriations and retains investment earnings on the account itself. On an annual basis, the PWMTF RA transfers any amount in excess of 150 percent of the SPA to the PWMTF corpus.

Revenue by Source (FY2002 to FY2022)



Source: LSO analysis of historical data.

Revenue by Source (FY2018 to FY2022)

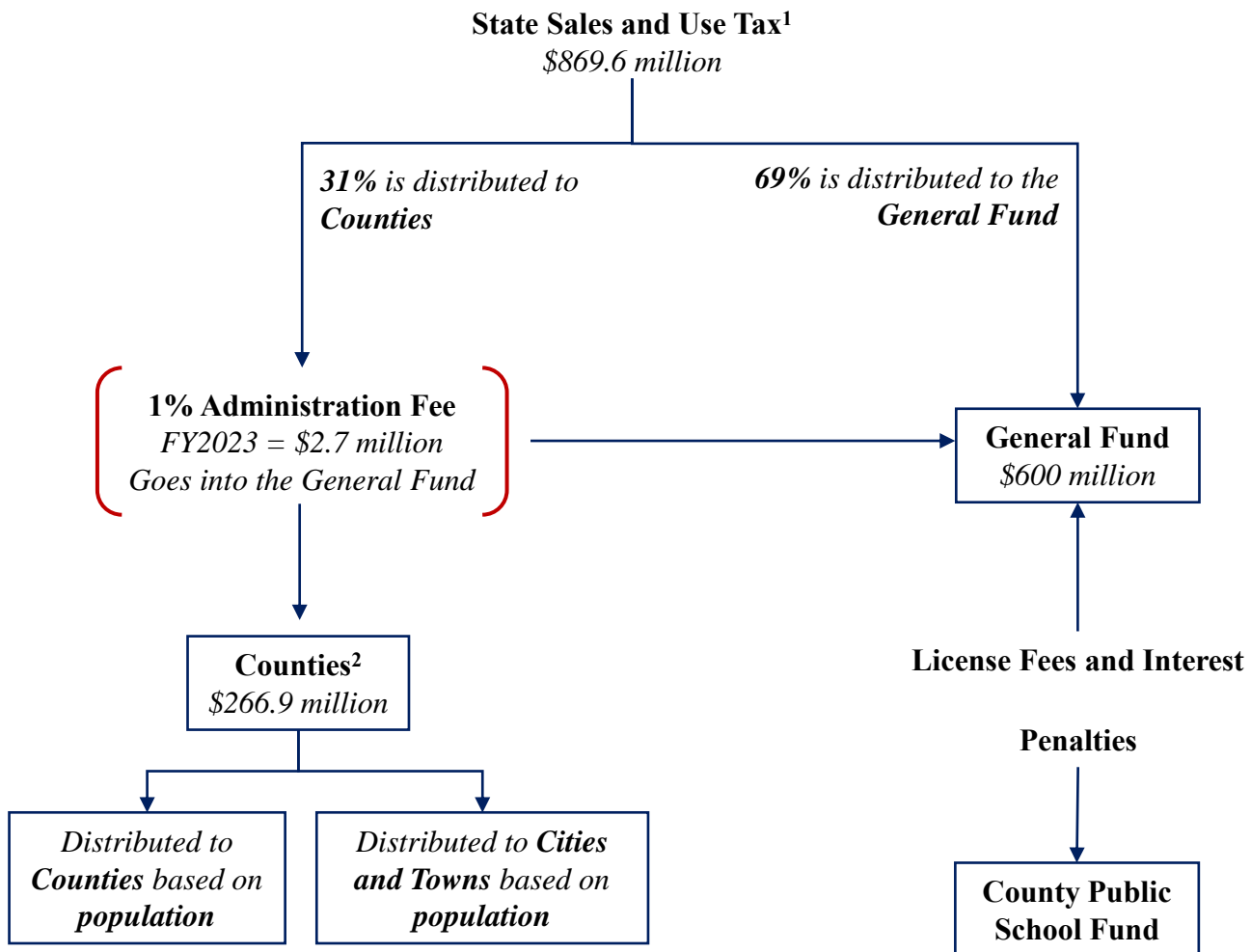
Fiscal Year	Automatic Appropriation from the GF	Legislative Appropriation to Reserve Account	Investment Income on Reserve Account	Total
2018	\$ 95,156,184	\$ 0	\$ 0	\$ 95,156,184
2019	\$ 0	\$ 0	\$ 0	\$ 0
2020	\$ 0	\$ 0	\$ 3,527,290	\$ 3,527,290
2021	\$ 101,866,740	\$ 0	\$ 7,595,516	\$ 109,462,256
2022	\$ 47,503,103	\$ 0	\$ 3,649,418	\$ 51,152,521

Distribution for FY2023

State Sales and Use Tax

W.S. 39-15-111 (Sales) and W.S. 39-16-111 (Use)

Pursuant to W.S. 39-15-104 the sales tax rate is four percent. Pursuant to W.S. 39-16-104 the use tax rate is four percent. Sales tax is a tax on the sale, transfer, or exchange of a taxable item or service. Use tax is a tax on the storage, use, or consumption of a taxable item or service where no sales tax has been paid. Sales tax is applied when both buyer and seller are in the same state, whereas use tax applies to purchases made outside a state's taxing jurisdiction but still used within the state.



¹Excluded from the chart above are: 1) Distribution of lodging taxes (from 5-7%), and resort districts (0-3%); 2) Distribution related to impact assistance payments and other special considerations.

²The distribution to counties is based on the proportion of sales, except for a small base amount and proportion of population directed to each county.

Distribution for FY2023

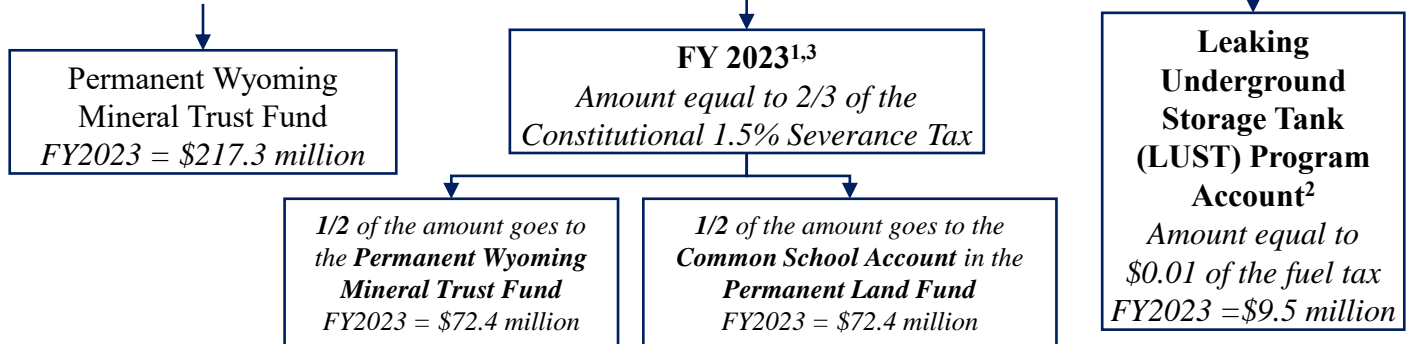
Severance Taxes

W.S. 39-14-801

Severance taxes are paid by extractive industries to the State of Wyoming for the privilege of removing, extracting, severing, or producing any mineral pursuant to W.S. 39-14-101 through 711. Severance tax rates imposed are between two percent and seven percent. Collected funds are distributed pursuant to W.S. 39-14-801. The state received \$896.1 million in severance taxes in FY 2022.

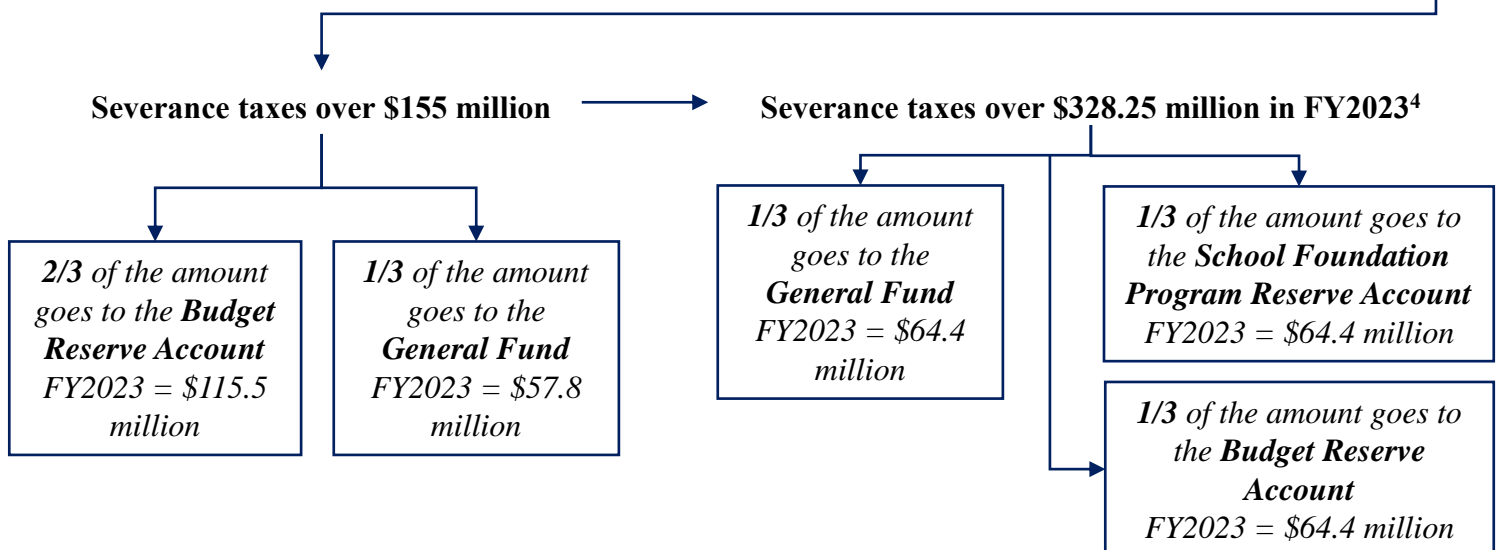
Constitutional 1.5% Severance Tax

Article 15, Section 19



Distribution of all “Other Statutory” severance tax up to \$155 million

General Fund	62.26%	\$96,503,000
Water I, Water II, Water III	15.05%	\$23,327,500
Cities/Towns	9.25%	\$14,337,500
Highway Fund	4.33%	\$6,711,500
Counties	3.88%	\$6,014,000
County Road Construction Fund	2.90%	\$4,495,000
Cities, Town, and Counties Cap Con	2.33%	\$3,611,500



¹The "2/3 equivalent" of the Constitutional Severance Tax diversion references severance tax amounts received from surface and underground coal (W.S. 39-14-104(a)(i) and (b)(i)) and from oil and gas (W.S. 35-14-204(a)(i)).

²This amount is “swapped” with a like amount of fuel tax, meaning the gas tax is directed to WYDOT and the severance tax is directed to the LUST account.

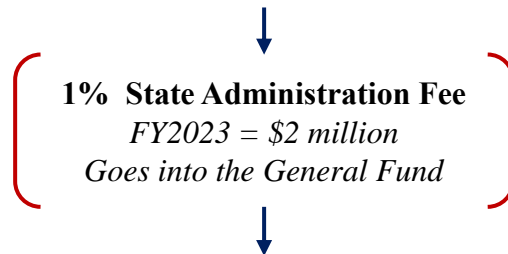
³See 2021 Wyoming Session Laws, Chapter 144, Section 2.

⁴See 2022 Wyoming Session Laws, Chapter 51, Section 314.

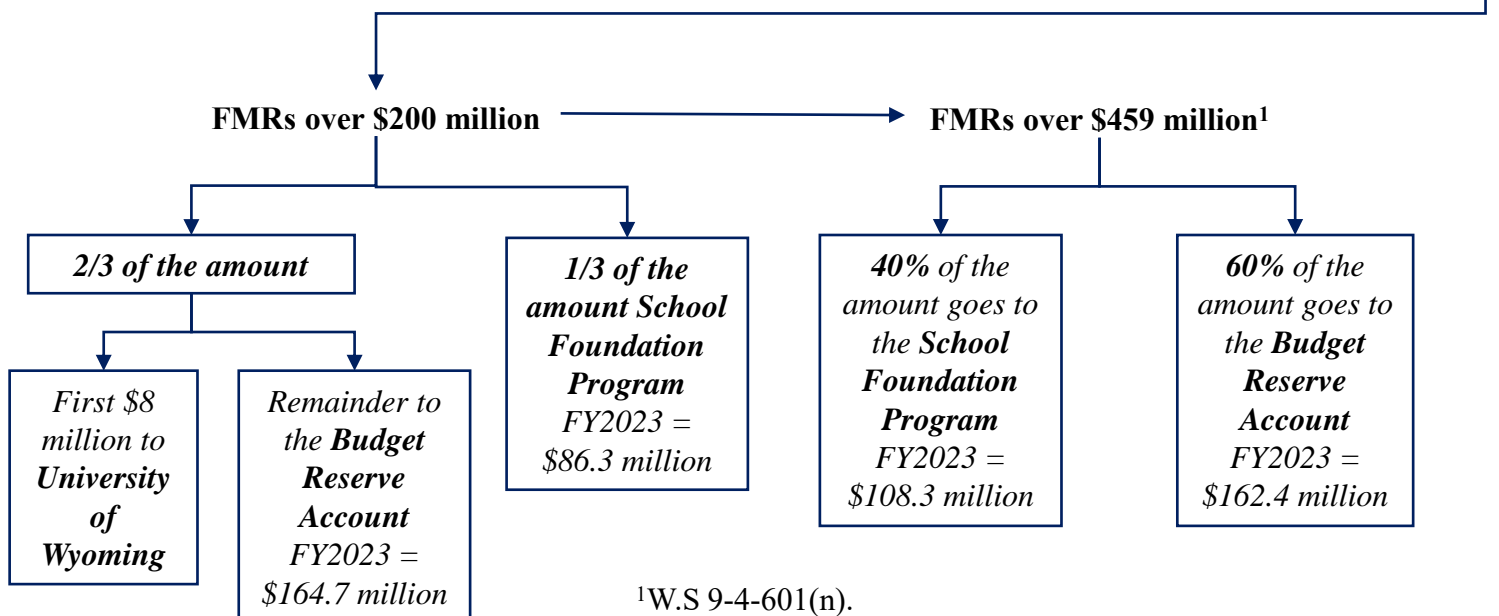
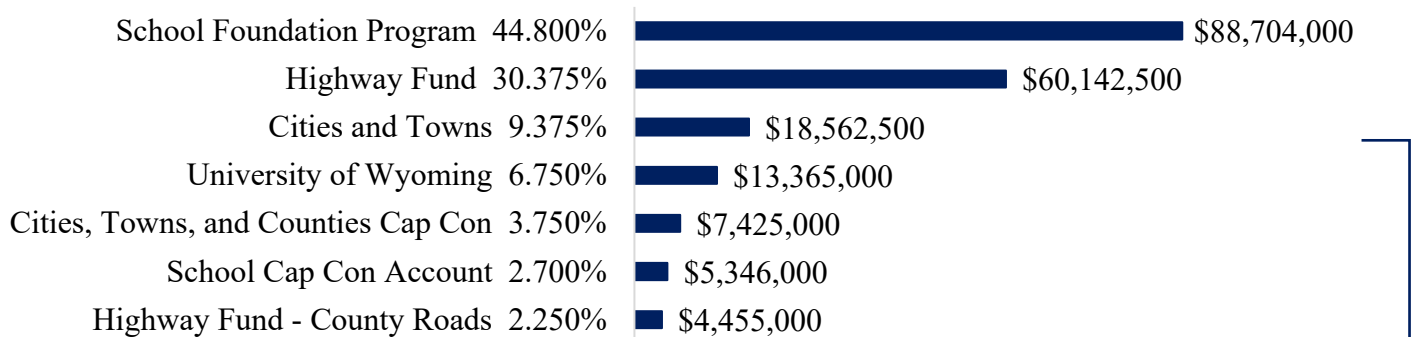
Distribution for FY2023 Federal Mineral Royalties (FMRs) W.S. 9-4-601

FMRs are paid by extractive industries to the Office of Natural Resources Revenue within the Department of Interior. The royalty rate is commonly, though not always, set at 12.5 percent. Federal legislation passed in 2022 raised the royalty rate on new leases to 16.67 percent. FMRs are generally split evenly between the federal government and the state governments of origin, after the payment of an administrative fee and potential federal sequestration. The state received \$750 million in FMRs in FY2022.

FMRs up to \$200 million



Distribution of remaining FMRs balance after 1% administration fees

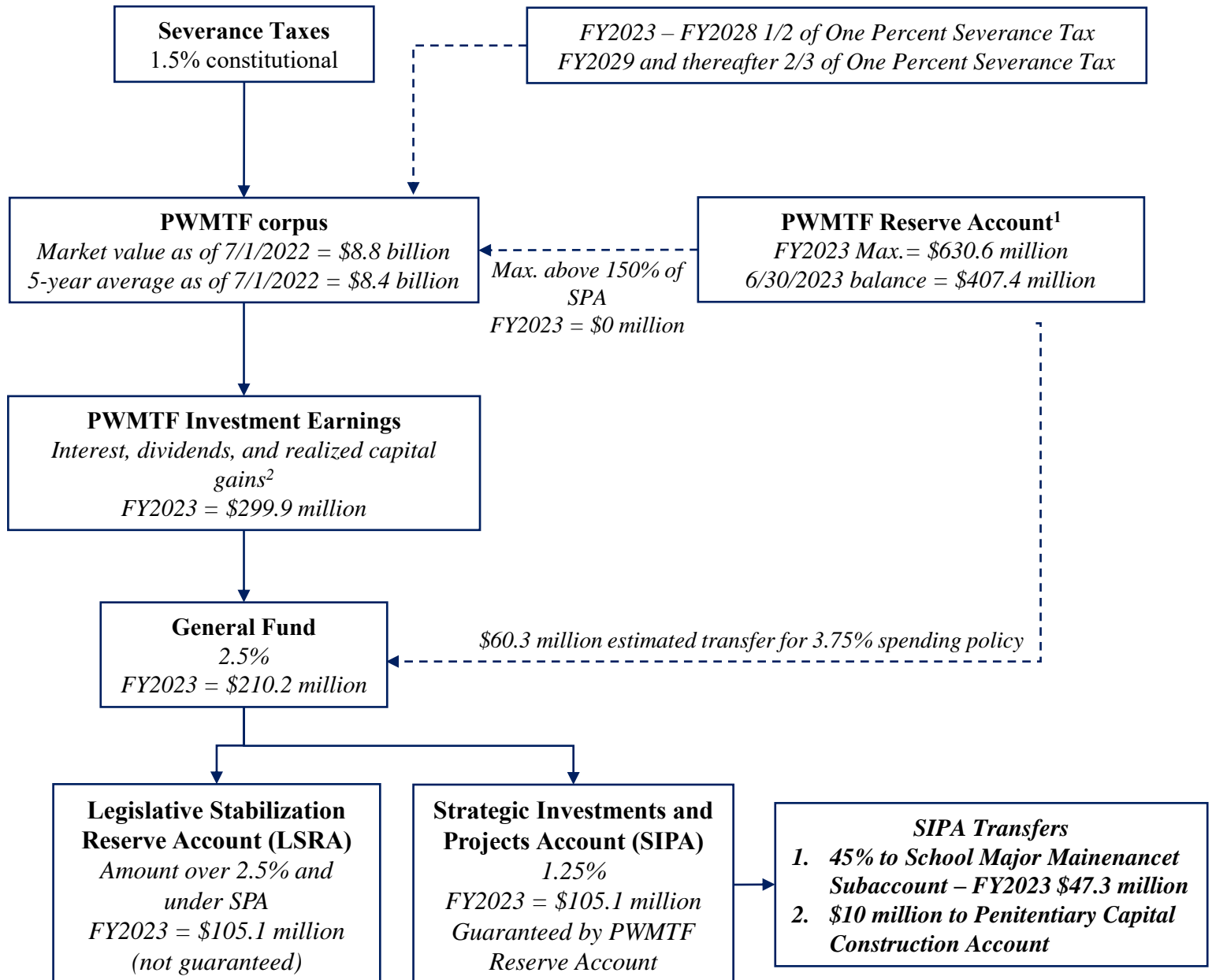


¹W.S 9-4-601(n).

FY2023 Estimated Spending Policy
Permanent Wyoming Mineral Trust Fund (PWMTF)
W.S. 9-4-719(d)

The spending policy amount (SPA) is static at five percent of the five-year average of the market value of the corpus. W.S. 9-4-719 outlines the purpose of the spending policy as follows:

- (a) The purpose of this section is to establish a spending policy for earnings on permanent fund investments to provide, in descending order of importance:
- (i) Consistent, sustainable flow of earnings for expenditure over time;
 - (ii) Protection of the corpus of the permanent funds against inflation; and
 - (iii) To the extent practicable, increases in earnings available for expenditure to offset the effects of inflation.



¹SPA is static at five percent (2021 Session Laws, Chapter 144 changed the SPA from declining to 4.75 percent in FY2023 and 4.5 percent in FY2024). The PWMTF Reserve Account assures 2.5 percent to the General Fund and 1.25 percent to the SIPA for a total of 3.75 percent. Available reserve account balance includes \$6.4 million of estimated investment earnings within the PWMTF Reserve Account for FY2023.

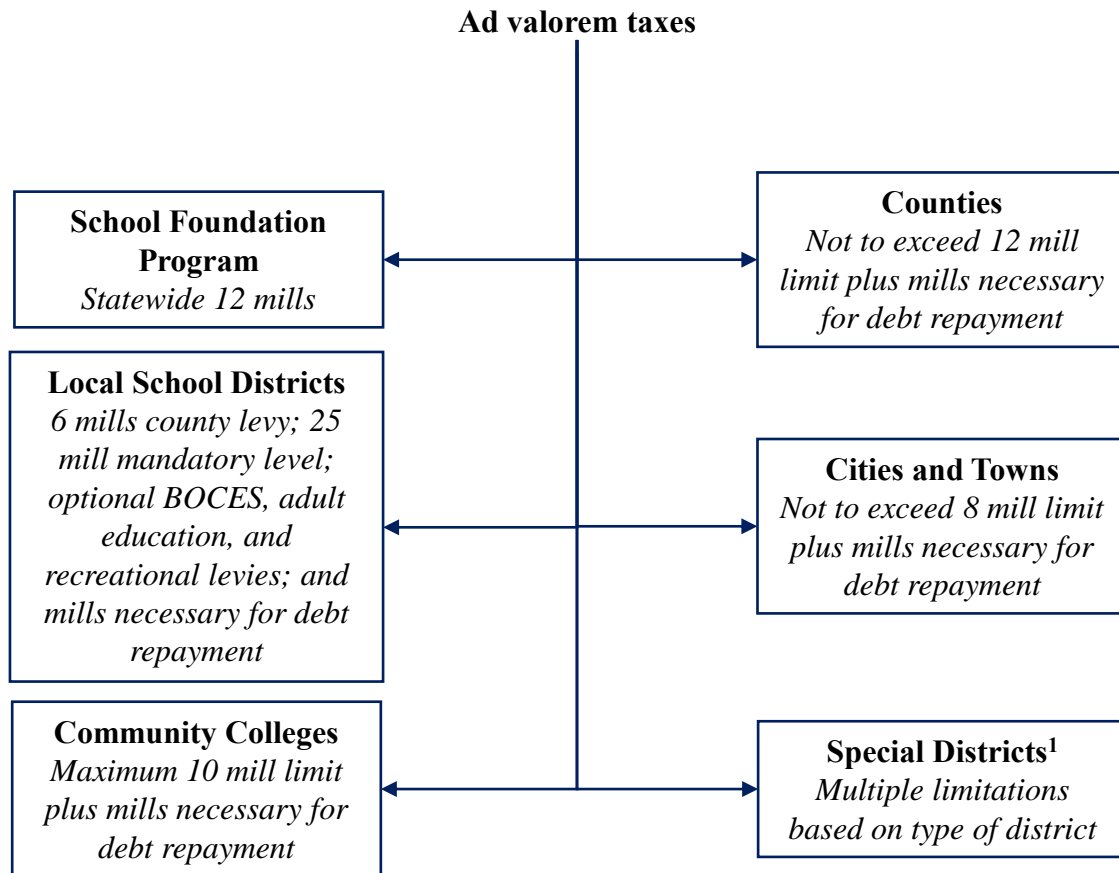
²The basis for estimated interest, dividends, and realized capital gains is the October 2022 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses.

Distribution for FY2023

Ad Valorem Taxes

W.S. 39-13-104

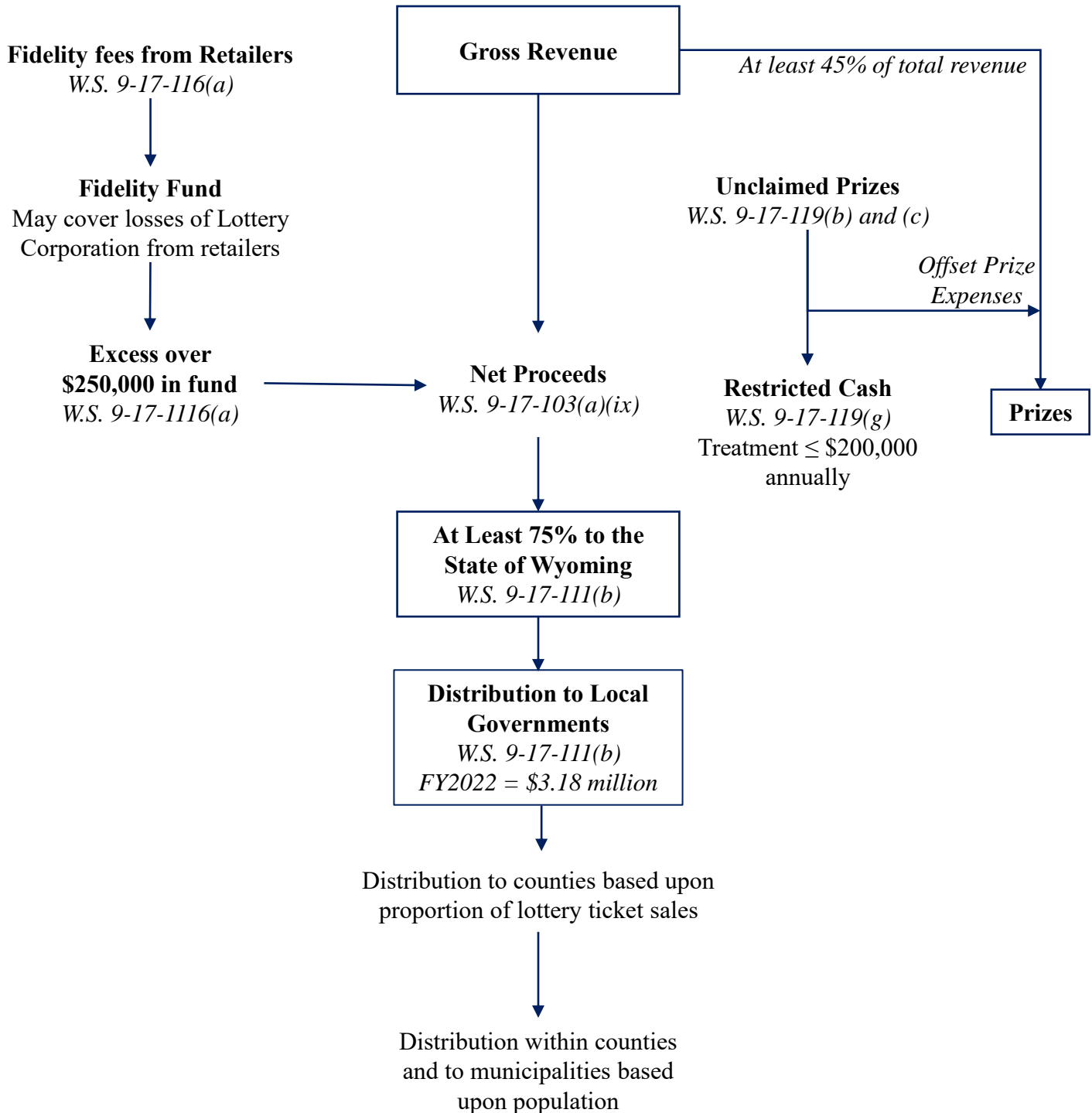
Ad valorem taxes are not collected, pooled, and distributed similar to many other major revenue sources. Therefore, this graphic shows the potential imposition (tax rate = mill levy), rather than distribution, of property taxes.



¹Pursuant to W.S. 39-13-104(e) and (f), 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 (2 mill max.), water and sewer (8 mill max.), water conservancy (1 mill max.), rural health care (4 mill max.), soil and water conservation (1 mill max.), senior citizen services (2 mill max.), senior health care (2 mill max.), flood control (12 mill max.), and rural county (1 mill max.) districts.

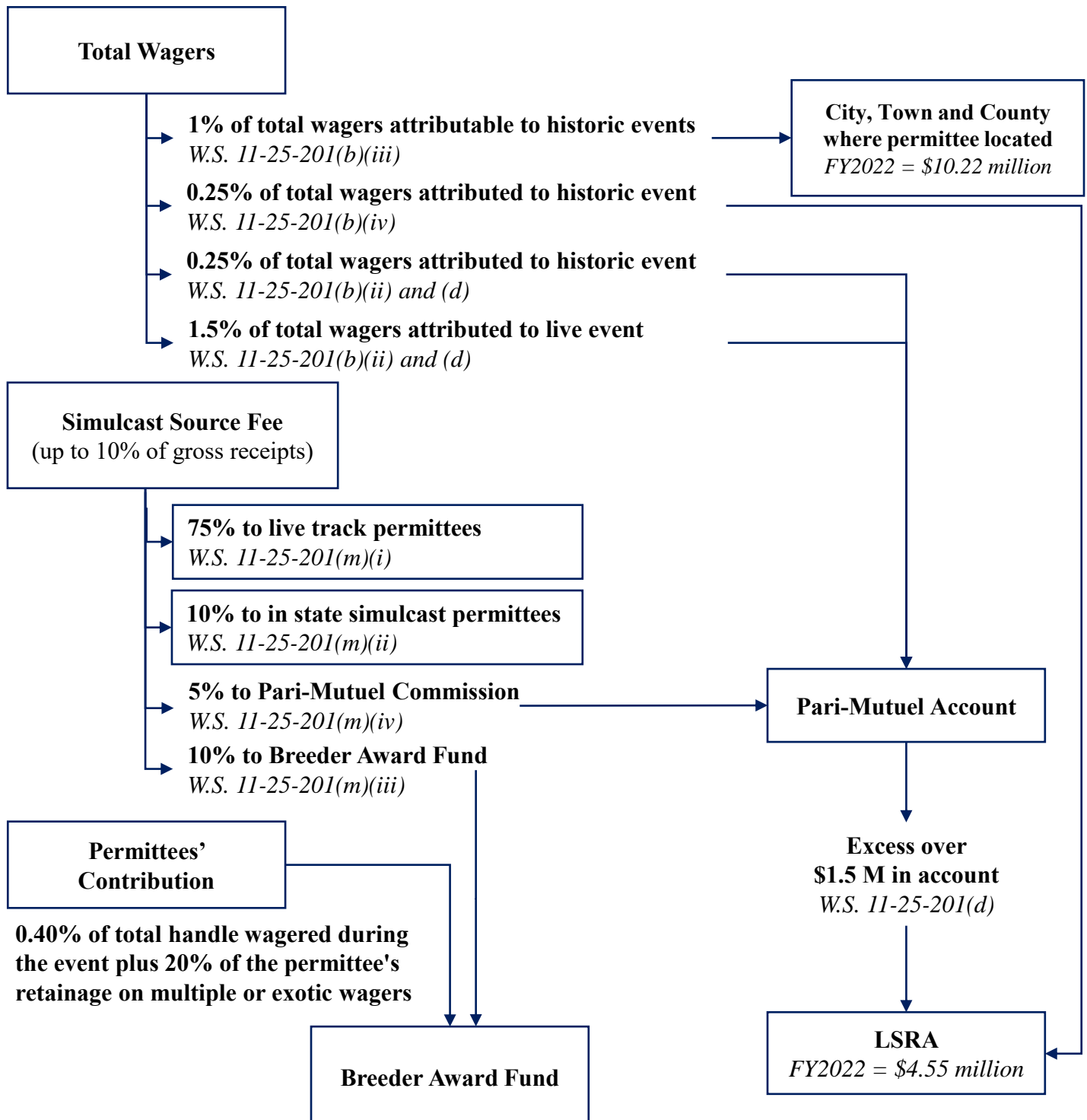
Lottery Ticket Sales W.S. 9-17-101 through 128

The Wyoming Lottery began in August 2014 after passage of the Wyoming Lottery Act in 2013 (2013 Wyoming Session Laws, Chapter 200). Net proceeds from lottery ticket sales are distributed to local governments.



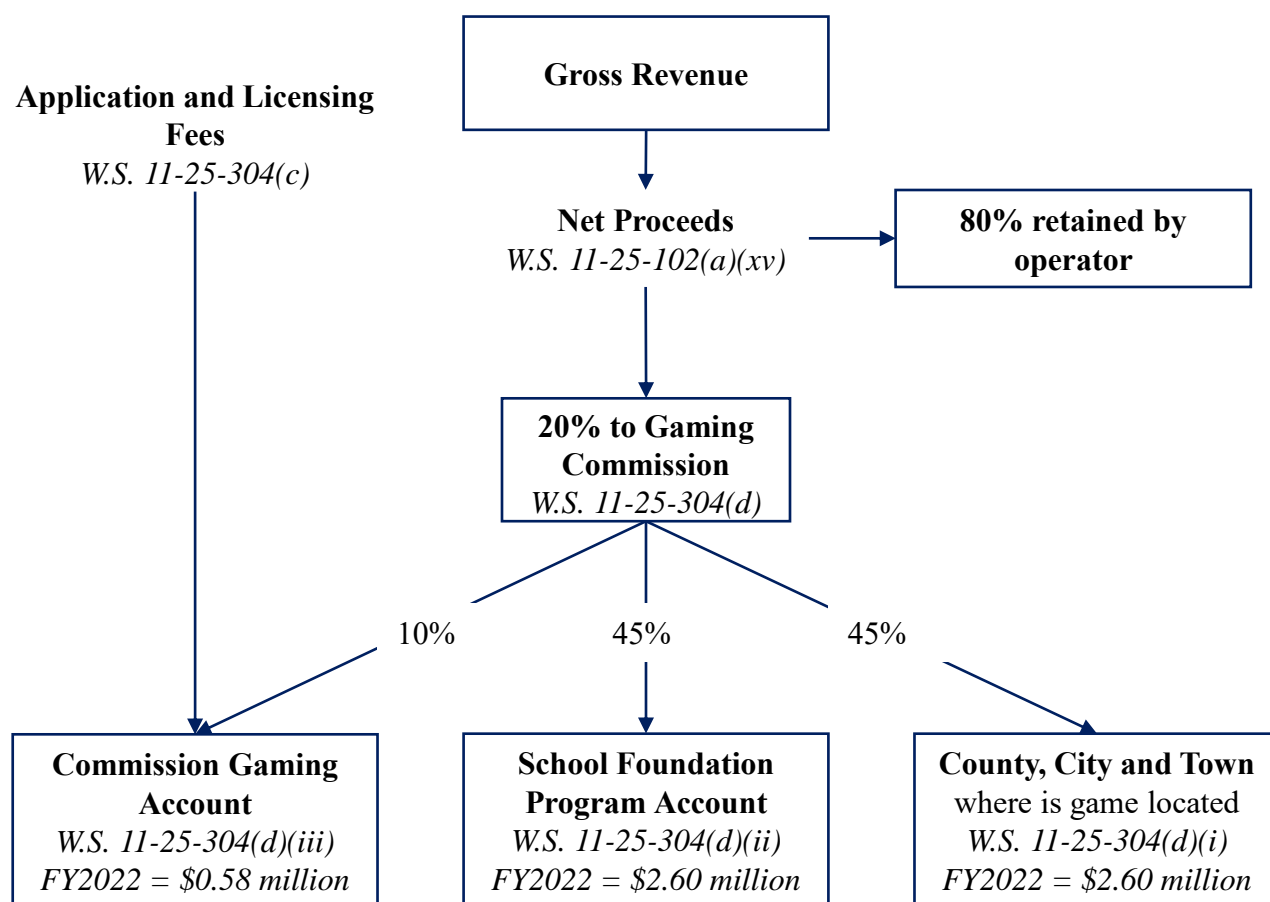
Pari-Mutuel Wagering W.S. 11-25-201 through 209

Wyoming permitted pari-mutuel activities in 1967 with the passage of 1967 Wyoming Session Laws, Chapter 245. Currently, proceeds from the tax on wagers supports the Legislative Stabilization Reserve Account (LSRA) and local governments.



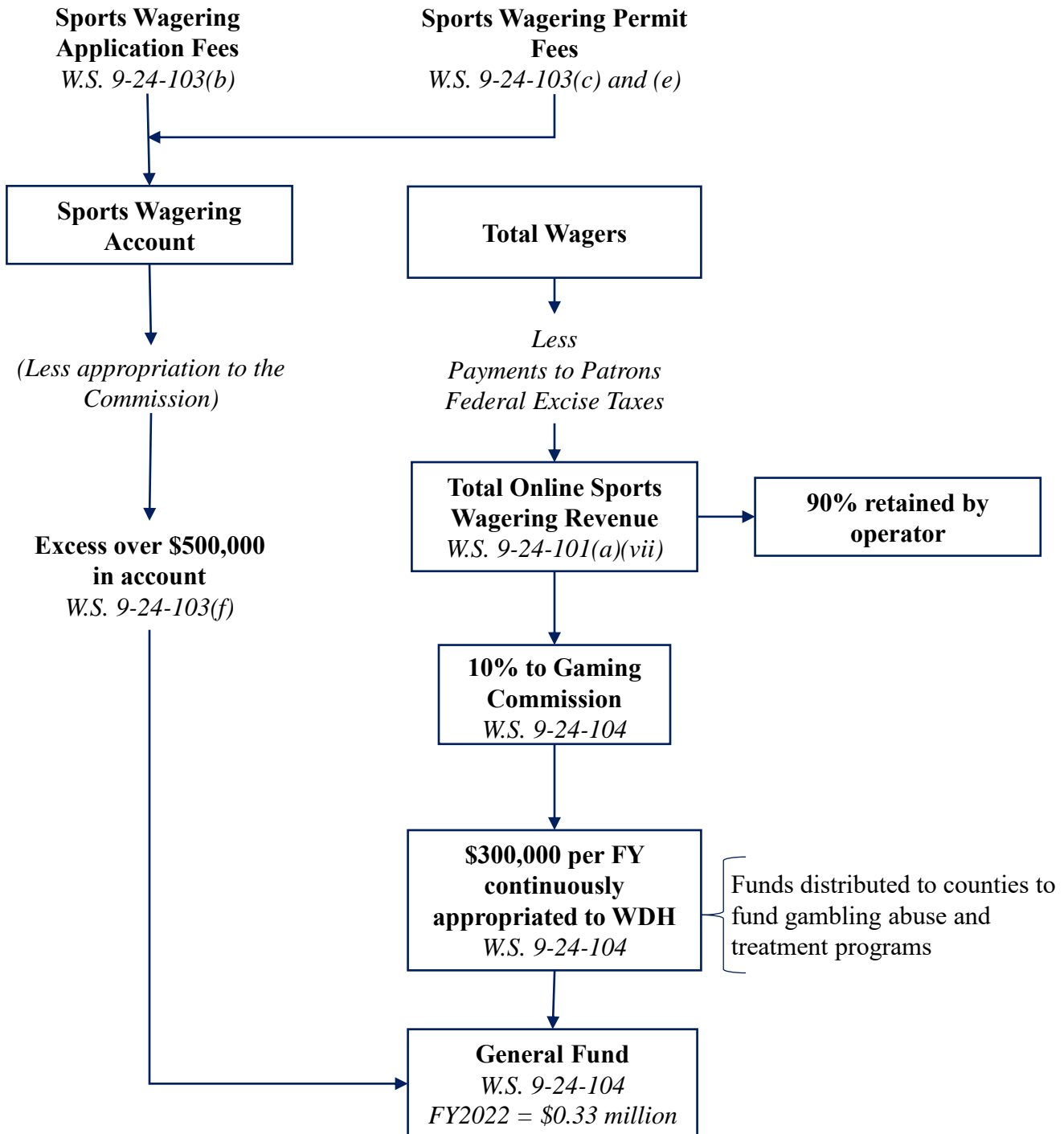
Skills-Based Amusement Games W.S. 11-25-301 through 306

The Wyoming Gaming Commission was given authority to regulate skills-based amusement games in 2020 Wyoming Session Laws, Chapter 114. Proceeds from the tax on these activities supports the School Foundation Program account and local governments.



Online Sports Wagering W.S. 9-24-101 through 106

Wyoming permitted online sports wagering with the passage of 2021 Wyoming Session Laws, Chapter 100. Proceeds from the tax on sports wagering revenues support the General Fund.



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Appropriations Process

The State of Wyoming operates on a biennial budget for all executive, legislative, and judicial branch agencies, including the University of Wyoming, community colleges, and K-12 public education. Agency biennial budgets are established for two fiscal years of operations. The fiscal year begins on July 1 and ends on the following June 30. The biennium begins on July 1 following the Budget Session, which is always in even numbered years.¹

Budget Development Responsibilities

All budget requests are prepared by executive or judicial branch agency fiscal personnel, in conjunction with the State Budget Department (SBD). SBD is the central budget office for all state government and was established during the 2020 Budget Session. Prior to 2020, SBD was a division within the Department of Administration and Information.

Appropriating public funds for the operation of state government is a constitutional, biennial responsibility of the Legislature. The Joint Appropriations Committee (JAC) is the Legislature's standing committee responsible for the preparation and development of the general appropriations bill (commonly referred to as the budget bill).² The Legislature, as a whole body, is responsible for deliberating and then voting on the final appropriations for the state biennial budget. Throughout the entire budget process, Legislative Service Office (LSO) Budget/Fiscal staff are responsible for providing assistance and support to JAC and the Legislature.

Any funds projected by the Consensus Revenue Estimating Group (CREG) to major accounts are available for appropriation. For revenue streams not projected by CREG, such as special revenues supporting an agency, board, or commission, the Legislature authorizes "spending authority" for use of these funds which is only available to the extent the agency has accurately predicted the available funds. There are a limited number of instances where the agency has expended more than the available revenues. Two examples from the last 20 years include the Livestock Board and the University of Wyoming Family Practice Centers. In both instances, JAC identified the issues and made the appropriate directions to the agency to correct its spending. In the vast majority of cases, agencies operate with a cash balance cushion that substantially reduces or eliminates the potential for overspending. The State Auditor's Office, charged with paying the State's invoices, monitors the available cash as well.

What is the "state budget"?

When JAC members and LSO Budget/Fiscal staff reference the "state budget," they are generally referring to the agency budget requests that come under the purview of the Governor, the Judiciary, and the Legislature in the budget process and that are ultimately enacted into law through the "budget bill."

¹Historically, School Foundation Program (SFP) funding was dealt with annually. Beginning with the 1994 session, funding for the SFP was changed to biennial funding, although the payment calculation is still on an annual basis.

²In addition to the budget bill, JAC may also sponsor other appropriations bills such as one for state capital construction or local government funding.

The state budget includes:

- all executive branch agencies, as well as all boards and commissions, except the Game & Fish Department and the maintenance and operations budgets of the Department of Transportation;
- the entire judicial branch, Supreme Court, district courts, and circuit courts;
- the state supported portion of the University, known as the general fund block grant;
- the Wyoming Community College Commission administrative budget, including state aid (general fund) to the community colleges (this is at the total state level, not by individual college); and
- the School Foundation Program expenditures (K-12 public education) and K-12 public education major maintenance and capital construction.

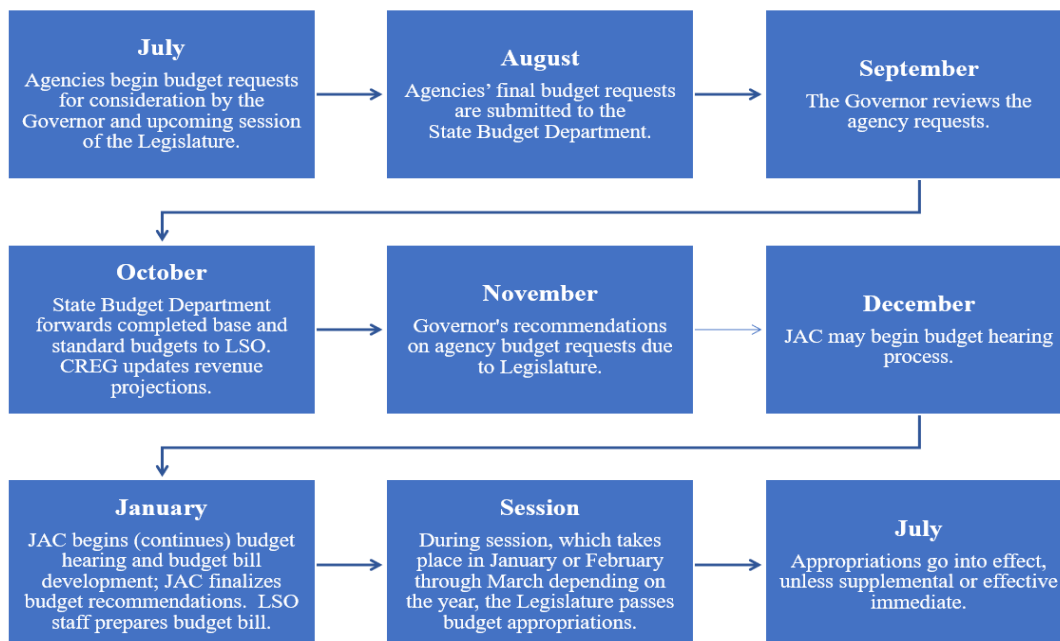
There are a number of items that are **not** included in the state budget including:

- the budget decisions made by the Highway Commission for the maintenance and operations portions of the Department of Transportation;
- the budget decisions made by the Game and Fish Commission;
- the appropriations for water development projects;
- the ad hoc appropriations for various specific projects contained in separate bills, including capital construction for state institutions, the University, and community colleges; and
- the amounts of revenue that statutorily flow into various accounts, such as the Highway Fund, water development accounts, and cities, towns, and counties.

While the above listed 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 JAC. Thus, the appropriations, expenditures, and revenue flows associated with these programs are not included in some of the discussion of the "state budget."

How long does the budget process take?

The following is a sequential overview of the budget process:



Budget Development Process

In most years, the biennial budget development process usually begins in the summer. These early efforts relate to the development of allocated costs that impact all agencies: for example, charges for information technology services, motor pool charges, and personnel costs. It is during the summer prior to a budget session that SBD prepares a draft standard budget request for each agency and provides it to each agency for review in July.

The standard budget is strictly defined as the budget amount necessary to enable an agency to continue to furnish the same level of services during the ensuing biennium as that agency provided during the previous biennium and shall reflect the revenue or appropriation necessary to provide these 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 of Wyoming. Each agency may then develop an exception budget request. An exception budget request usually asks for increased funding to expand services to a new group of recipients, or to provide 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 budget request. An agency's entire budget request is presented to SBD by the end of August. In late summer and early autumn, agencies finalize standard budget and exception requests. These requests are then populated in the electronic budget development system, Internet Budget Analysis and Reporting System, or IBARS. SBD, the Governor's Office, and agencies schedule executive budget hearings, also termed the "Governor's Budget Hearings," in September and October. At these hearings, SBD presents all of the agency requests for the Governor's review.

SBD submits what is known as the "Chapter 17 Report" by October 1 of each odd-numbered year. This report provides the differences between the base budget and the standard budget requests, including explanations.³ LSO Budget/Fiscal staff review the Chapter 17 Report to identify items that may be of interest to JAC and a copy of the report is kept on file at LSO.

CREG meets in October and develops revenue forecasts for the upcoming biennium. The Governor compares the budget requests to the forecasted revenue and works with SBD to prepare executive branch budget recommendations to the Legislature. Budget requests cannot exceed forecasted revenue. Budget recommendations must be provided to the Legislature by the third Monday in November of each year.

In the event an agency believes it needs additional (or less) 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 timetable are the same as that of a biennial budget request. The only difference is that there are no base or standard requests in a supplemental budget submission, only exception requests for funds in excess of, or less than, what was approved in the budget session.

³Base budget requests are the budget requests prepared by the Budget Department, in odd-numbered years, containing all legislative appropriations in the budget bill(s) for all entities from the previous biennium.

An agency that needs funds in addition to the amounts appropriated during the budget and supplemental sessions 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 end until June 30. This schedule 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 a budget session. This process effectually gives an agency three separate legislative sessions in which it can request funding for a single biennium.

The FY2023-2024 biennium (July 1, 2022, through June 30, 2024) includes the following:

1. **2022 Budget Session**

Regular biennial appropriation for FY2023 and FY2024; effective immediate, if necessary, for FY2022

2. **2023 General Session**

Supplemental appropriation, if necessary, for FY2023 and FY2024

3. **2024 Budget Session**

Effective immediate appropriation, if necessary, for FY2024; regular biennial appropriation for FY2025 and FY2026

What is the role of JAC in the budget process?

As a result of 2019 Wyoming Session Laws, Chapter 5, the Governor's budget recommendations are required to be submitted to the Legislature on the third Monday in November. On this date, SBD submits the Governor's budget recommendations to LSO. Once received, LSO Budget/Fiscal staff analyze the recommendations and compile detailed and summary reports to help JAC review the agencies' requests and get an idea of the "big picture."

In preparation for a budget session, which occurs in February of even-numbered years, JAC typically convenes for two to three weeks in December and one to two weeks in January. For a general session, which occurs in January of odd-numbered years, JAC typically meets for a week during the General Session. The 2023 general session will operate differently than in the past, with JAC conducting budget hearings and marking up the bill for a week and a half in mid-December. The newly appointed JAC will also have an opportunity to "work" the bill. During these meetings, JAC holds budget hearings to review each agency's budget request, hear the Governor's recommendation on each of these requests, and requests supplemental information. These budget hearings are attended by representatives from the Governor's Office, SBD, agencies, and other stakeholders. Typically, the agency budget hearings begin with a presentation by the agency on its overall achievements, goals, and requirements followed by a more detailed explanation of the budget request. During these budget hearings, JAC discusses the agency requests and asks questions, but takes no formal action.

Once budget hearings for all agencies are complete, JAC begins to markup the budgets. During this time JAC goes through each agency's budget, unit by unit, with individual JAC members making specific motions to approve, deny, or adjust an agency's funding request. Throughout the process, JAC discusses and votes on each recommendation. The entire budget hearing and budget working process takes approximately four to five weeks and typically concludes two weeks before

the session begins during a budget session. During a general session, the process typically concludes four weeks before the session begins.

Once the Committee has completed its work on the budgets, the LSO Budget/Fiscal staff prepares the general appropriations bill, also referred to as the budget bill. The budget bill consists of the recommendations of JAC. The co-chairmen assign different portions of the budget bill to JAC members for explanation of JAC's action on the floors of the House and Senate.

What is the role of the Legislature in the budget process?

Based on JAC actions, LSO Budget/Fiscal staff prepares two identical budget bills for introduction: one bill is a Senate file, the other a House bill. These bills are often referred to as mirror bills. It is important to note that, while there are two identical bills started, only one bill eventually encompasses the action from both houses and the joint conference committee before being passed into law. Throughout the process, LSO Budget/Fiscal staff are available to help legislators with questions or budget amendments to the budget bill at any time and are present in the staff attorneys' offices of the Senate and House floors during all readings of the budget bill.

The following is a summary of the legislative process related to the budget bill:

- Mirror Bills, with coordinated timing, are introduced in both chambers;
- Committee of the Whole floor explanation by JAC members;
- 2nd and 3rd Reading and floor amendments;
- Joint Conference Committee;
- Final floor action;
- Governor's veto/line item veto; and
- Opportunity for legislative veto override.



Common Budget Terms and Definitions

Base budget – The budget requests prepared by the State Budget Department (SBD), in odd-numbered years, containing all legislative appropriations in the budget bill(s) for all entities from the previous biennium. This feature was added to statute in the 2001 general session, with the process beginning in the fall of 2001. This document, known as the “Chapter 17 Report,” compares the prior biennium’s appropriation with the future standard budget, illustrating the changes made to develop the new standard budget.

B-11 – The B-11 process is a formalized workflow system to document the Governor’s actions related to the movement of funds. This term is derived from the form (Budget Department Form #11) that is used when an agency transfers funds from one division to another or from one agency to another. It is also the process used to establish budget authority for non-general fund dollars that become available to an agency during a biennium. These would be amounts in addition to those appropriated during a legislative session. This form requires the Governor’s signature before funds may be transferred and expended. Transfers from one line item to another within a division do not have to be approved by the B-11 process.

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

Budget authority – Rather than appropriating federal or other funds (also referred to as “non-general funds”), the Legislature provides budget authority for use of these funds.

Cost allocation – Cost allocation is a charge to non-generally funded agencies or divisions to help cover the costs of services provided to those agencies or divisions by agencies which are generally funded. These charges are administered by SBD and are pro-rated to qualifying agencies and its divisions. For example, the federally funded portion of the Medicaid program, within the Department of Health, is subject to cost allocation. 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 (GF). The total costs of these services 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 costs to the GF.

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.

Exception budget – This is the budget request prepared by an agency if funding in excess of, or less than, the standard budget prepared by the State Budget Department is being requested. It is submitted as a component of the entire budget request and is presented to the Governor for recommendation to JAC. Exceptions are requested for expansion of an existing program to a new level of constituents, addition of new services to existing constituents, creation of an entirely new program, or reductions of programs. The exception request is explained and presented separately from the standard budget request, 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. These are sometimes referred to as “object series.” A general description of each series is as follows:

- *100 series* – all costs associated with personnel (salaries and benefits), including elected officials and at-will-employee-contract (AWEC) employees;
- *200 series* – support costs such as equipment, supplies, travel, and information technology (IT) hardware;
- *300 series* – cost allocation;
- *400 series* – these are payments to the Department of Enterprise Technology Services (ETS) for IT and telecommunication 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, including Medicaid payments, economic assistance 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 or transfers; and
- *900 series* – contractual expenditures.

Flex authority – This is language that overrides existing statutes and enables the Governor to transfer GF dollars between agencies, and programs within agencies, that would otherwise not be allowed. It is usually contained in a Section 300 of the budget bill and is in effect for the biennium. The amount of the authority varies from one budget session to another. For BFY2023-2024, the Governor is authorized to transfer up to 10 percent of the agency GF appropriation between divisions within an agency, and up to 5 percent of the GF appropriation between any executive branch agency, excluding the University. In some instances, the Legislature has granted specific agencies, including the Department of Corrections and the Department of Health, “super flex” authority.

Line item (in the budget bill) – In the budget bill, a line item represents the amount of money appropriated at the division level for an agency.

Line item (in the budget documents) – This represents the detailed itemizations of the expenditure series as explained above. They are presented in the budget documents and consist of a three-digit numeric code. A further listing of these codes is provided in the resource index.

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: appropriations for 100 series; appropriations for capital construction may not be used for any other purpose, unless the B-11 process is used; appropriations for 300 series may not be moved without approval of SBD; appropriations for 400 series may not be moved without permission of ETS; and those otherwise specified by the Legislature.

Standard budget – The budget request prepared by SBD for all agencies that represents an estimate of the amount of funding that is needed to operate the agency at the same level of services and clients, as was provided in the previous biennium. It is to include only those personnel approved in the preceding biennial budget, and may not include requests for equipment, special projects, or nonrecurring funding. The limitations regarding authorized personnel and equipment requests do not apply to the University of Wyoming.

Unit – This is a more detailed breakdown of a division. Appropriations at the division 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 budget document, and subsequently rolled up to the division level.

Pocket Guide – Appropriations Snapshot

BFY2023-2024 Appropriations¹

(\$ millions)

As of April 6, 2022

	Trad. Funds²	FF/OF	Total
K-12 Education ^{3, 4}	\$16.0	\$2,161.3	\$2,177.3
University of Wyoming ³	\$439.9	\$25.0	\$464.9
Community Colleges ³	\$257.7	\$2.1	\$259.8
Health	\$774.5	\$1,183.7	\$1,958.2
Justice, Public Safety & Corrections	\$184.1	\$320.9	\$505.1
Family Services	\$143.9	\$159.5	\$303.5
Employment, Econ. Dev. & Commerce	\$128.4	\$330.5	\$458.8
Natural Res., Environ. & Recreation ³	\$230.3	\$295.7	\$526.0
Transportation ³	\$0.0	\$253.3	\$253.3
General Government	\$404.4	\$1,667.3	\$2,071.7
Capital Construction, Endowments, etc.	\$159.0	\$297.1	\$456.2
Direct Local Government ³	\$120.0	\$0.0	\$120.0
Transfers	\$46.0	\$292.3	\$338.3
Total	\$2,904.2	\$6,988.8	\$9,893.0

¹FY2022 effective immediate appropriations are not included in the table. Totals in the table may not add due to rounding.

²**Traditional funds include the General Fund (GF), the Budget Reserve Account (BRA), and the Legislative Stabilization Reserve Account (LSRA). Succeeding pages only include GF appropriations in the GF column and include BRA and LSRA appropriations in the OF column.**

³These appropriations do not include significant funds which are received and expended outside the legislative process. Estimates for funds outside of the legislative process are: A) \$1.396B for local school districts; B) \$1.450B for Transportation; C) \$180M for Game and Fish, of which \$5M is one-time; D) \$670M for the University of Wyoming; E) \$427 for community colleges; and F) county and municipal funds. Automatic appropriations of \$53.2M from the GF to the LSRA and the Strategic Investments and Projects Account are not included.

⁴A transfer from the LSRA to the School Foundation Program Account (SFP) of \$128.1M and an appropriation from the Common School Account within the Permanent Land Fund to the SFP of \$118.2M are not included.



Summary of Profiled Accounts

General Fund (GF) – This fund accounts for the ordinary operations of state government and shall receive all revenues and account for all expenditures not otherwise provided for by law in any other fund. GF 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 GF serves as the State’s checking account and is the primary component of “traditional funds” in many presentations by LSO Budget/Fiscal staff. The primary revenue sources deposited into the GF include sales and use taxes, investment income, and severance taxes.

Budget Reserve Account (BRA) – This account was originally created as an intermediate savings account, or “rainy day” fund. The BRA currently serves as a secondary checking account, against which the GF draws upon for the general operations of government. The primary revenue sources supporting the BRA include the “over-the-cap” federal mineral royalties (FMRs) 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 BRA 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 can, and has, authorized appropriations and transfers from the account for discretionary purposes.

Legislative Stabilization Reserve Account (LSRA) – This account presently serves as the State’s primary intermediate savings account or “rainy day” fund. Through FY2016, the LSRA did not benefit from any dedicated revenue source. Rather, it had historically been increased either through direct appropriation or end of biennium transfer of unappropriated funds, often by way of actual revenue collections in excess of forecast revenues. In FY2017, the LSRA began receiving a portion of annual investment earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF), after deposit into the GF, which are in excess of 2.5 percent, but less than the spending policy amount, pursuant to W.S. 9-4-719(q). In FY 2020, the LSRA also began benefiting from a portion of the revenue generated from pari-mutuel gaming in Wyoming. The LSRA was initially created in 2005 Wyoming Session Laws, Chapter 191, Section 301(d), with the first deposit made in FY2006. The Legislature codified the account in W.S. 9-4-219 in 2015 Wyoming Session Laws, Chapter 195.

Strategic Investments and Projects Account (SIPA) – This account was initially created in 2013 Wyoming Session Laws, Chapter 73, Section 300(e). The SIPA has historically received anticipated, but not forecast, realized capital gains from investments within the 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. Like the LSRA, beginning in FY2017, the SIPA began to receive a portion of annual investment earnings from the PWMTF, after deposit into the GF, which are in excess of 2.5 percent, but less than the spending policy amount, pursuant to W.S. 9-4-719(q). Unlike the distribution of investment earnings to the LSRA, the share of investment earnings from the PWMTF, and ultimately directed to the SIPA

via the GF, is guaranteed up to the amount available in the PWMTF Reserve Account. The Legislature codified the SIPA in W.S. 9-4-220 in 2015 Wyoming Session Laws, Chapter 195.

School Foundation Program Account (SFP) – This account was established as the primary account for financing K-12 public education (W.S. 21-13-306). The SFP receives revenues from numerous sources including FMRs, a statewide ad valorem tax of 12 mills, income deposited into the Common School Land Income Account (CSLIA) from investment earnings on the Common School Account within the Permanent Land Fund (CSPLF), fees and leases dedicated to state trust lands, and recapture payments from school districts. In practice, the SFP serves as the checking account to fund the school foundation program for K-12 school district operations.

School Capital Construction Account (SCCA) – This account was established as the primary account to fund K-12 school district capital construction, major maintenance, and the operations of the School Facilities Commission and the State Construction Department’s School Facilities Division. The SCCA benefits from coal lease bonuses, FMRs, state royalties, and, if necessary, transfers. The account is created in W.S. 21-15-111(a)(i).

School Foundation Program Reserve Account (SFP RA) – This 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 operating funds. Initially created through a deposit of \$100 million in 2014 Wyoming Session Laws, Chapter 26, Section 300(g), the Legislature codified the account in W.S. 21-13-306.1 in 2015 Wyoming Session Laws, Chapter 195.

Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTF RA) – This account, created in W.S. 9-4-719(b), serves as an intermediate savings account, in which investment earnings from the PWMTF, in excess of the statutory spending policy amount, are deposited, prior to being added to the corpus of the PWMTF. In sum, deposits are made to the fund in years of strong investment performance and, to the extent funds are available, they are transferred out of the fund in years of poor investment performance, to support the GF and SIPA.

Common School Permanent Fund Reserve Account (CSPLF RA) – This account, created in W.S. 9-4-719(f), serves as an intermediate savings account, in which investment earnings from the CSPLF, in excess of the statutory spending policy amount, are deposited, prior to being added to the corpus of the CSPLF. Like the PWMTF RA, deposits are made to the fund in years of strong investment performance and, to the extent funds are available, they are transferred out of the fund in years of poor investment performance, to support the SFP.

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

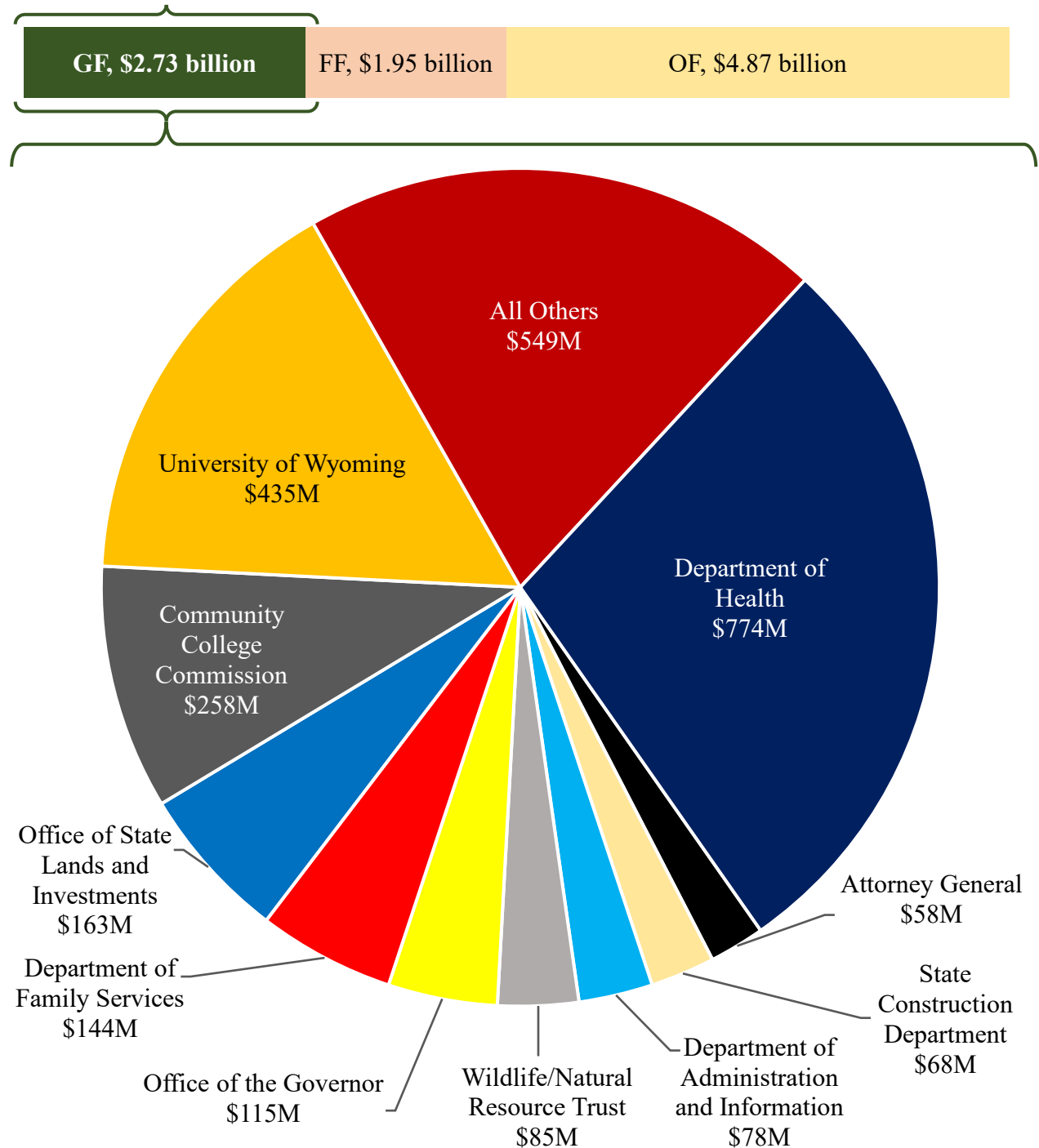
Water Development Account II – This account, created by W.S. 41-2-124(a)(ii), is designated for projects completed and in use prior to 1970 for funding for reconnaissance and feasibility studies (W.S. 41-2-123). In practice, the account is used to fund the rehabilitation of water projects. The account benefits from a statutorily dedicated revenue stream of severance taxes, investment earnings, and repayments of loans from the account.

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

BFY2023-2024

Largest General Fund Appropriations by Agency

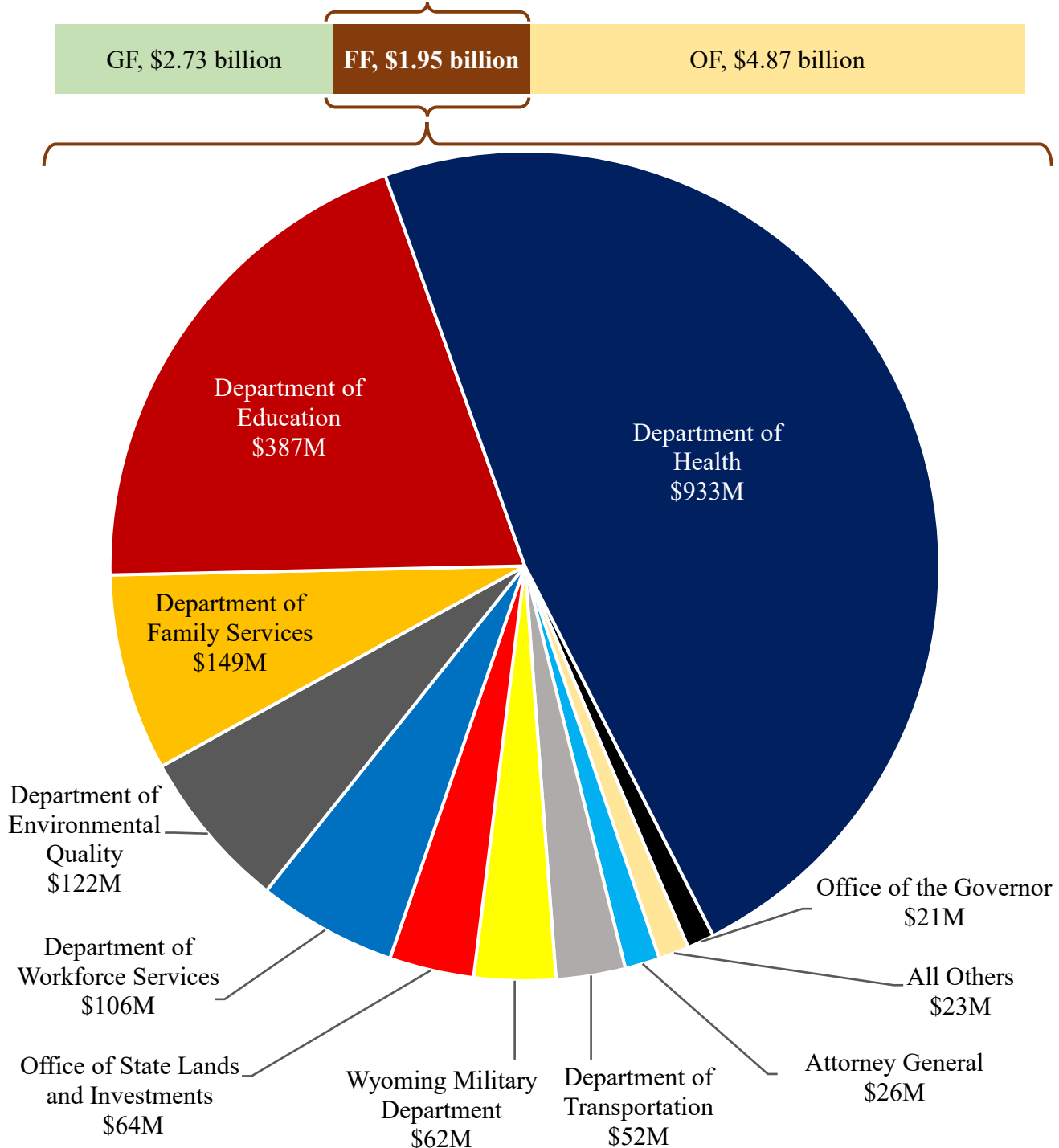
The \$2.73 billion General Fund (GF) appropriations in BFY2023-2024 represent 29 percent of the total \$9.54 billion appropriations for all funds. The Top 10 largest GF appropriations to agencies represent 80 percent of the total GF appropriations for BFY2023-2024. The Department of Health has the largest portion of GF for a single agency at 28 percent.



BFY2023-2024

Largest Federal Funds Appropriations by Agency

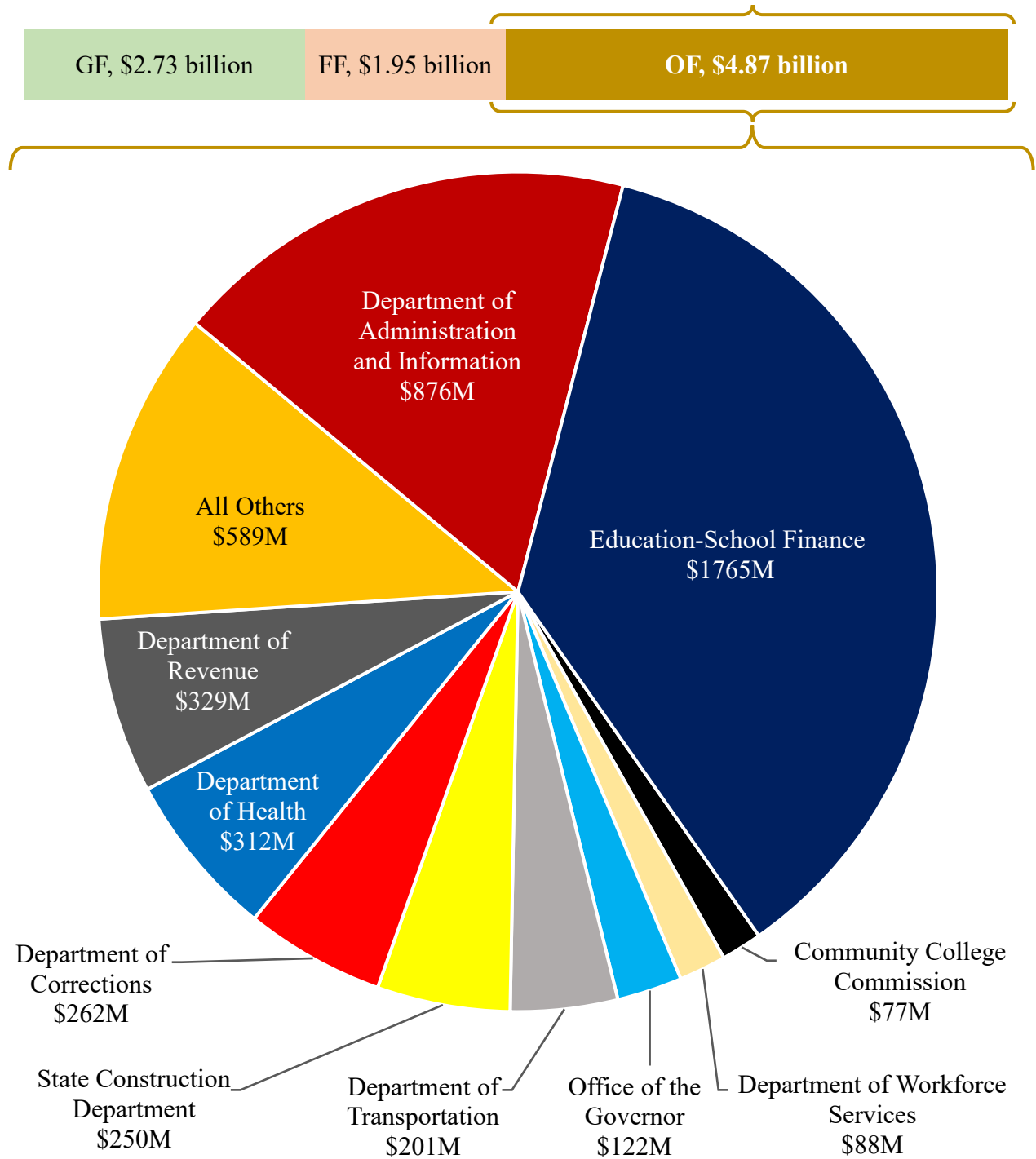
The \$1.95 billion Federal Funds (FF) appropriations in BFY2023-2024 represent 20 percent of the total \$9.54 billion appropriations for all funds. The Top 10 largest FF appropriations to agencies represent 99 percent of the total FF appropriations for BFY2023-2024. The Department of Health has the largest portion of FF for a single agency at 48 percent.



BFY2023-2024

Largest Other Funds Appropriations by Agency

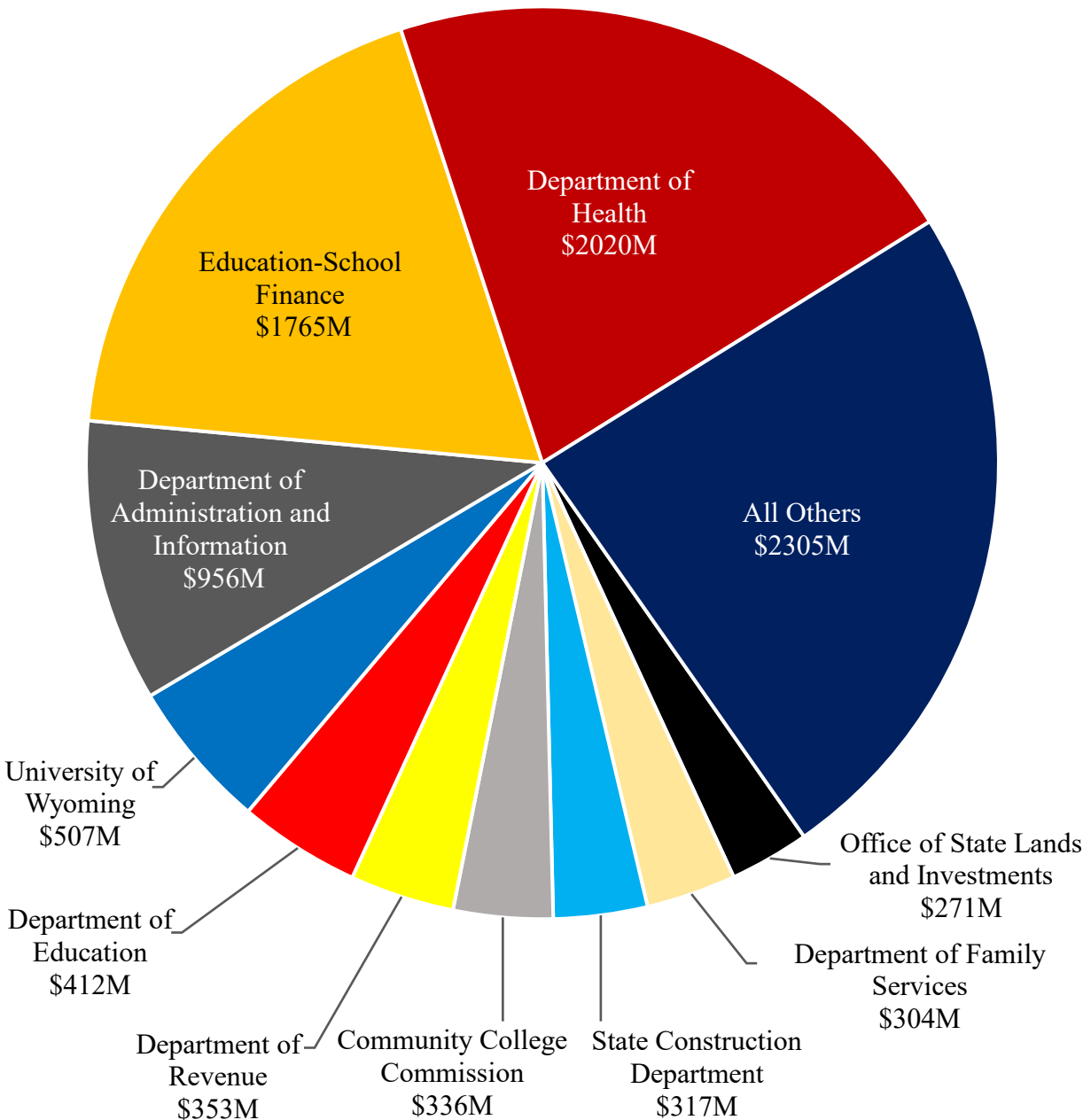
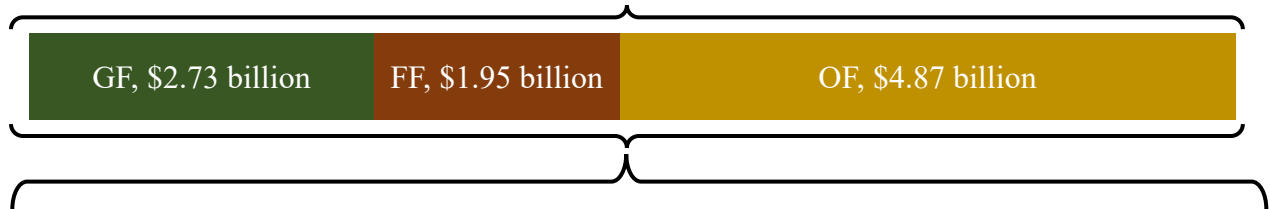
The \$4.87 billion Other Funds (OF) appropriations in BFY2023-2024 represent 51 percent of the total \$9.54 billion appropriations for all funds. The Top 10 largest OF appropriations to agencies represent 88 percent of the total OF appropriations for BFY2023-2024. Education – School Finance has the largest portion of OF for a single agency at 36 percent.



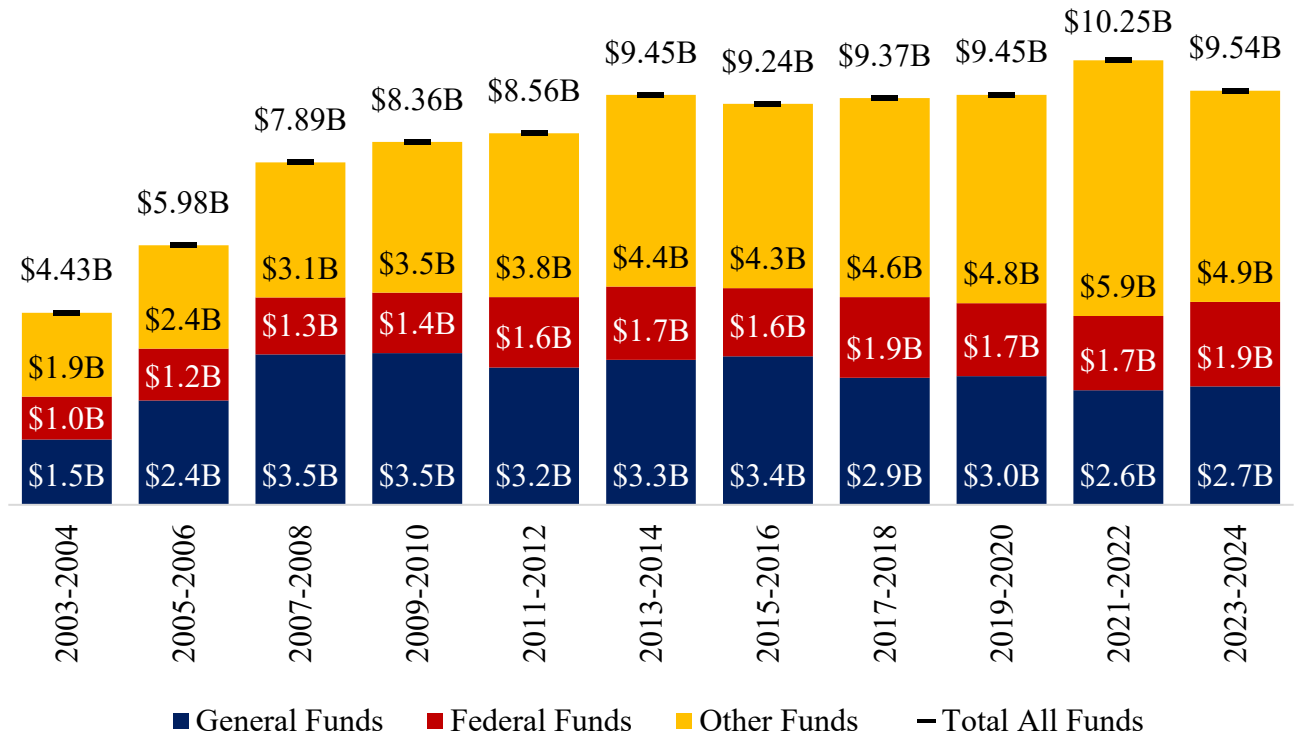
BFY2023-2024

Largest All Fund Appropriations by Agency

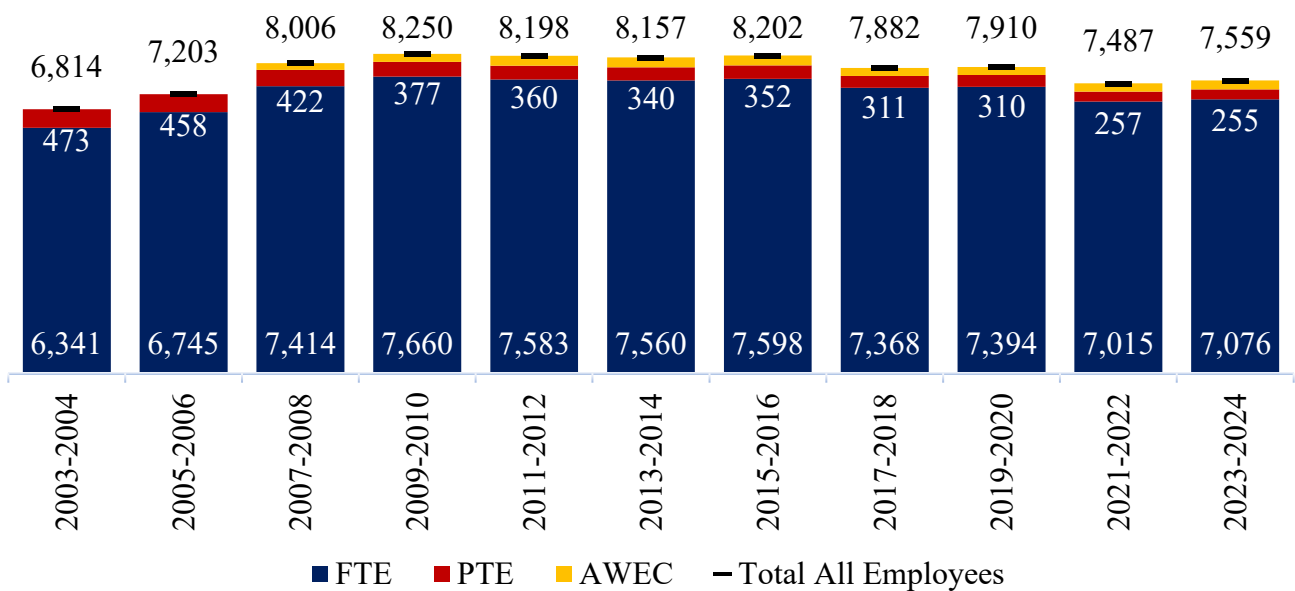
The total appropriations of all funds for BFY2023-2024 was \$9.54 billion. The Top 10 agencies for all funds represent 76 percent of all funds for BFY2023-2024. Three agencies, the Department of Health, Education – School Finance, and the Department of Administration and Information, accounted for 64 percent of all funds in BFY2023-2024.



Historical Appropriations All Funds BFY2003-2004 through BFY2023-2024¹



Historical State Authorized Employees BFY2003-2004 through BFY2023-2024¹



¹The numbers shown for each biennium have been adjusted based on the most current understanding of how and when appropriations were made. Additionally, revisions were made to ensure consistency in the treatment of "effective immediate" appropriations and inclusion of relevant budget reductions, reversions, and major de-appropriations.

Summary of Appropriations from Traditional Funds (General Fund and Reserve Accounts) through the 2022 Budget Session

Biennium	13-14	15-16	17-18	19-20	21-22	23-24
General Fund (GF) appropriations, including dollars to SFP	3,329,332,825	3,403,513,496	2,927,366,493	3,074,605,982	2,495,218,886	2,568,952,706
Percentage change from previous biennium	5.12%	2.23%	-13.99%	5.03%	-18.84%	2.96%
Cumulative percentage change from BFY2013-2014		2.23%	-12.07%	-7.65%	-25.05%	-22.84%
Appropriations from reserves:						
Budget Reserve Account (BRA)						
PWMTF Spending Policy Reserve Account (PWMTF RA)			48,333,074	68,519,348		
School Foundation Program Reserve Account (SFPRRA)				157,175,655	23,549,091	4,033,840
Strategic Investments and Projects Account (SIPA)		28,629,704	132,047,689	8,200,000	304,334,566	158,929,421
Legislative Stabilization Reserve Account (LSRA)			320,135,078	168,333,074	365,920,596	175,951,141
Total appropriations from reserves	0	28,629,704	500,515,841	402,228,077	693,804,253	338,914,402
Percentage change from previous biennium	-100.00%	NA	1648.24%	-19.64%	72.49%	-51.15%
Cumulative percentage change from BFY2013-2014		NA	NA	NA	NA	NA
Total appropriations from GF and reserves	3,329,332,825	3,432,143,200	3,427,882,334	3,476,834,059	3,189,023,139	2,907,867,108
Percentage change from previous biennium	3.56%	3.09%	-0.12%	1.43%	-8.28%	-8.82%
Cumulative percentage change from BFY2013-2014		3.09%	2.96%	4.43%	-4.21%	-12.66%
Approps to savings (permanent to more temporary) accounts and transfers:						
PWMTF Corpus	422,171	134,181,910			75,000,000	
PWMTF RA	274,906,356	75,780,059	95,156,184	69,269,399	149,369,843	
SIPA	135,000,000	0	154,571,123	20,912,033	332,769,953	
LSRA	199,353,887		150,271,122	100,428,670	770,326,369	1,012,834,815
School Foundation Program Reserve Account (SFP RA)		100,000,000				
Common School Permanent Land Fund (CSPLF)					75,000,000	
State Facility Construction Account		15,700,000	4,300,000			
<i>Transfers</i> to other accounts		36,665,000				77,500,000
Appropriations from GF and BRA to savings accounts	609,682,414	362,326,969	404,298,429	190,610,102	1,402,466,165	1,090,334,815
Percentage change from previous biennium	0.02%	-40.57%	11.58%	-52.85%	635.78%	-22.26%
Cumulative percentage change from BFY2013-2014		-40.57%	-33.69%	-68.74%	130.03%	78.84%
Total appropriations from GF and reserves (with savings)	3,939,015,239	3,794,470,169	3,832,180,763	3,667,444,161	4,591,489,304	3,998,201,923
Percentage change from previous biennium	2.99%	-3.67%	0.99%	-4.30%	25.20%	-12.92%
Cumulative percentage change from BFY2013-2014		-3.67%	-2.71%	-6.89%	16.56%	1.50%

Notes:

Other savings/transfer appropriations include: GF to water accounts (\$41,665,000 in BFY2015-2016); GF to the Fish Hatchery Account within the Permanent Land Fund (\$5,000,000 in BFY2015-2016); GF to and Wildlife and Natural Resource Trust Fund (\$75,000,000 in BFY2023-2024); and GF to the Cultural Trust Fund (\$2,500,000 in BFY2023-2024).

BFY2013-2014 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. Automatic appropriations and forecast spending policy transfers are not included in the table until the appropriation or transfer actually occurs.

BFY2023-2024 appropriations reflect action taken through the 2022 Budget Session as illustrated in the October 26, 2022 LSO Fiscal Profile.



K-12 Public Education

History

The Legislature is charged by the Wyoming Constitution to establish a system of public education that is “complete and uniform” and to provide revenues which “create and maintain a thorough and efficient system of public schools” (Wyoming Constitution, Article 7, Sections 1 and 9). Five landmark decisions by the Wyoming Supreme Court (Court), commonly referred to as the *Washakie*¹ and *Campbell*² decisions, help define the Wyoming Legislature’s obligations in establishing and funding a public education system. In *Campbell I*, the Court ruled Wyoming’s entire system of funding public education, including public school buildings and facilities, unconstitutional.

In response to *Campbell I*, the Management Council directed the Legislative Service Office (LSO) to take a more significant role in coordinating legislative activities related to K-12 public school finance reform, including school capital construction. *Campbell I* effectively required the Legislature to completely redesign the funding formula for operating K-12 public schools and for addressing K-12 public school major maintenance and capital construction needs. The Court mandated the Legislature to conduct a cost of education study for use in creating a new school finance system and stated that funding disparities among school districts had to be cost-based and not wealth-based. The *Campbell* cases can be accessed on the LSO website.

The Legislature’s response to *Campbell I* included assigning tasks to various legislative committees to: 1) define and specify what a proper education is to be furnished to students by school districts (the “educational program” sometimes referred to as the “basket of goods and services”); 2) develop a means of financing the educational program; and 3) review and recommend methods to address school district capital construction needs. The Legislature’s response has evolved over time, but the three primary results of the response include:

- **Defining the educational program.** The Legislature required the State Board of Education to establish uniform student content and performance standards which provide a mechanism to ensure consistency and uniformity in delivering the educational program statewide. Additionally, a statewide comprehensive student assessment was established to monitor student progress and performance against the required educational program. Today, this is accomplished with the assistance of the State Board of Education, Department of Education, and school districts.
- **Hiring a consultant to assist the Legislature in creating a "cost-based" state school finance system.** The consultant developed, designed, and submitted its report to the Legislature in April 1997. The Legislature has continued the practice of hiring consultants

¹See *Washakie Cnty. Sch. Dist. No. One v. Herschler*, 606 P.2d 310 (Wyo. 1980).

²The *Campbell* cases, collectively, are: *Campbell Cnty. Sch. Dist. v. State*, 907 P.2d 1238 (Wyo. 1995) (*Campbell I*); *State v. Campbell Cnty. Sch. Dist.*, 2001 WY 19, 19 P.3d 518 (Wyo. 2001) (*Campbell II*); *State v. Campbell Cnty. Sch. Dist.*, 2001 WY 90, 32 P.3d 325 (Wyo. 2001) (*Campbell III*); *Campbell Cnty. Sch. Dist. v. State*, 2008 WY 2, 181 P.3d 43 (Wyo. 2008) (*Campbell IV*).

to assist the Legislature in determining the cost to deliver the educational program. This is done through a required “recalibration” process at least every five years.³ The Legislature is also required to account for inflationary impacts on the school finance system in years between recalibrations to ensure funding remains cost-based.⁴

- The Legislature has historically relied on consultants to assist it in determining the cost of providing the educational program. The initial cost-based school finance system was implemented in School Year 1997-1998 and modified through recalibration in 2001. New consultants were hired in 2005 and the cost-based school finance system was subsequently developed in consultation with school districts through a series of professional judgement panels. A different “evidence-based” approach in determining the necessary cost to fund the required educational program was also used at this time. The 2005 system was subsequently recalibrated in 2010 and 2015. In 2017, the Legislature hired different consultants to conduct a new school finance study to again recalibrate funding. The most recent recalibration effort was conducted in 2020. All school finance studies conducted by the Legislature can be found on the LSO’s School Finance website.
- **Establishing a School Facilities Commission (SFC) to define adequacy standards for K-12 public school buildings and facilities.** The SFC routinely assesses statewide school buildings and facilities to identify needs that may impede the delivery of the prescribed statewide educational program. The SFC also approves each school district’s facilities plan. Today, the SFC is assisted by the School Facilities Division within the State Construction Department (SCD) to carry out its charge.

The impacts of the *Campbell* cases have led to increased funding for school districts, including capital construction, increased school district reporting and data collection, and increased uniformity and accountability.

School Foundation Program

During the 1950s, the Legislature adopted the initial School Foundation Program (SFP) which guaranteed a minimum financial base for Wyoming school districts. The SFP has essentially continued to exist since that time with necessary modifications to account for requirements of the *Washakie* and *Campbell* cases. The SFP provides Wyoming’s school districts funding for the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The funding each district receives is a function of the school finance system’s “funding model” (also referred to as the education resource block grant model), as well as the characteristics of the schools, staff, and students within a district. The funding model determines the amount available to the district, but it does not determine how such funding is spent.

The SFP guarantees school districts a certain funding level amount. The “guarantee” can be categorized in three areas: school-level resources (teachers, school administration, supplies and materials etc.), district-level resources (routine maintenance and operations, utilities, central office, etc.), and reimbursements (transportation, special education, and teacher extra compensation).

³See W.S. 21-13-309(t).

⁴See W.S. 21-13-309(o) and (u)

School districts receive additional state funding outside the “guarantee” for items such as additional retirement contributions, out-of-state tuition, and specific state grants and programs (career and technical education, distance education, and national board certified teachers). School districts also receive federal funds outside the SFP.

The Legislature has set up the SFP to pay all school districts the “guarantee” determined by the funding model through both state and local school district revenues. If a school district’s “guarantee” is greater than its local revenues, the state will make up the difference through a series of “entitlement” payments throughout the school year. If a school district’s guarantee is less than its local revenues, the state will “recapture” the difference from school districts through a series of payments from school districts throughout the school year.

Wyoming’s public education system is primarily funded through property taxes; specifically, 43 mill levies in total. School district revenues are generated through a county-wide levy of 6 mills, a school district-wide levy of 25 mills, and motor vehicle taxes. State revenues deposited within SFP Account, which pay the “entitlement” payments. Four revenue sources make-up much of the SFP Account’s revenue:

1. Statewide levy of 12 mills;
2. Income (investment income and state land bonus and lease revenue income) from the Common School Account within the Permanent Land Fund;
3. Federal Mineral Royalties; and
4. School district recapture revenue.

School Capital Construction

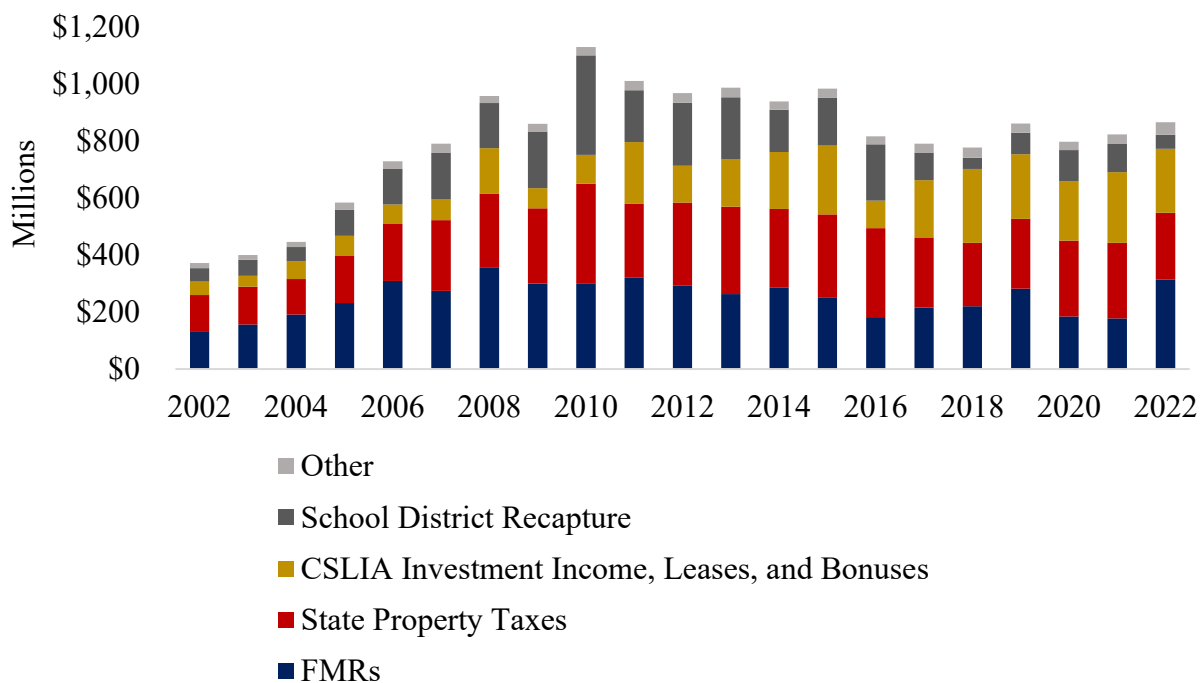
Per the Court’s holdings in the *Campbell* cases, the State is also responsible for school district buildings and facilities. The SFC and the SCD’s School Facilities Division are responsible for school district buildings and facilities to ensure they are adequate, efficient, and cost-effective. The Legislature has also established a Select Committee on School Facilities to keep apprised on these issues. The SFC annually recommends a budget to the Select Committee to address any needs for school district buildings and facilities. School districts receive funding for two categories: major maintenance and capital construction. Major maintenance is derived via a statutory formula and capital construction projects are recommended through a prioritization process established by the SFC.⁵

⁵See W.S. 21-15-109 and W.S. 21-15-117, respectively.

School Foundation Program Account

The School Foundation Program Account (SFP) was created by W.S. 21-13-306 and is used as the primary account for financing education in public schools. It receives revenues from federal mineral royalties (FMRs), state property taxes, the Common School Land Income Account (CSLIA) from investment income on the Common School Account within the Permanent Land Fund, state leases or bonuses on school lands, recapture revenue from local school districts, and other minor revenues (auto taxes, federal E-Rate, self income on the SFP, skill-based amusement game proceeds, car company taxes, and penalties and interest). The SFP may also receive direct appropriations and transfers, as directed by the Legislature.

Revenue by Source (FY2002 to FY2022)

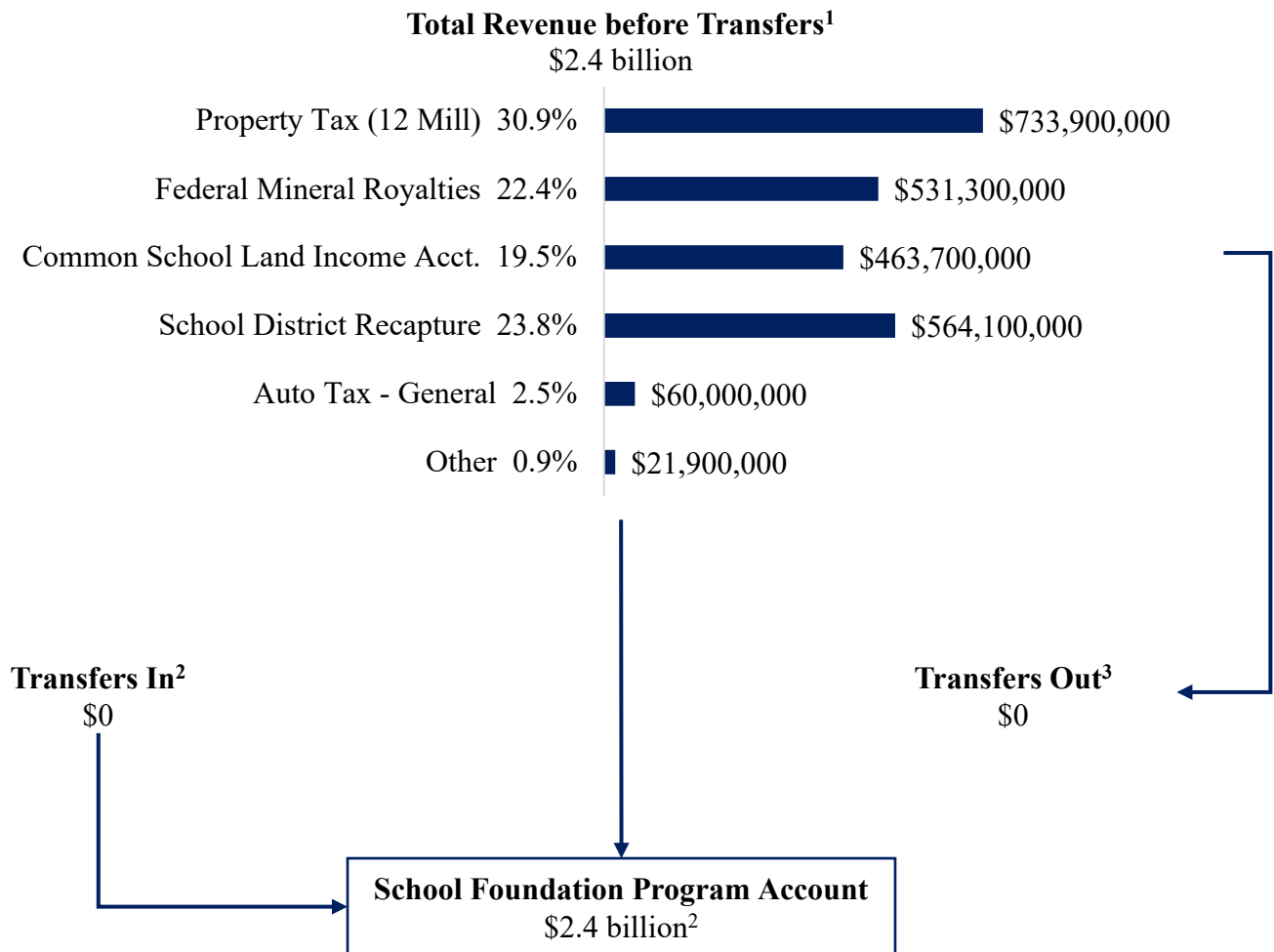


Source: October 2022 CREG Report and LSO analysis.

Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMRs	State Property Taxes	CSLIA Investment Income, Leases, and Bonuses	School District Recapture	Other	Total
2018	\$ 220,019,057	\$ 222,846,189	\$ 259,285,915	\$ 40,072,912	\$ 35,285,001	\$ 777,509,075
2019	\$ 281,953,516	\$ 244,766,827	\$ 227,075,605	\$ 75,703,620	\$ 32,470,000	\$ 861,969,568
2020	\$ 184,847,004	\$ 265,900,771	\$ 207,376,365	\$ 110,071,809	\$ 29,472,778	\$ 797,668,726
2021	\$ 178,045,869	\$ 264,718,627	\$ 247,975,158	\$ 99,329,504	\$ 33,846,083	\$ 823,915,241
2022	\$ 313,303,179	\$ 235,667,807	\$ 223,732,953	\$ 49,533,279	\$ 43,904,891	\$ 866,142,108

Estimated Revenues for BFY2023-2024 **School Foundation Program Account (SFP)** **W.S. 21-13-306**



¹In the chart, Other includes federal E-Rate, self income on the SFP, skill-based amusement game proceeds, car company taxes, and penalties and interest.

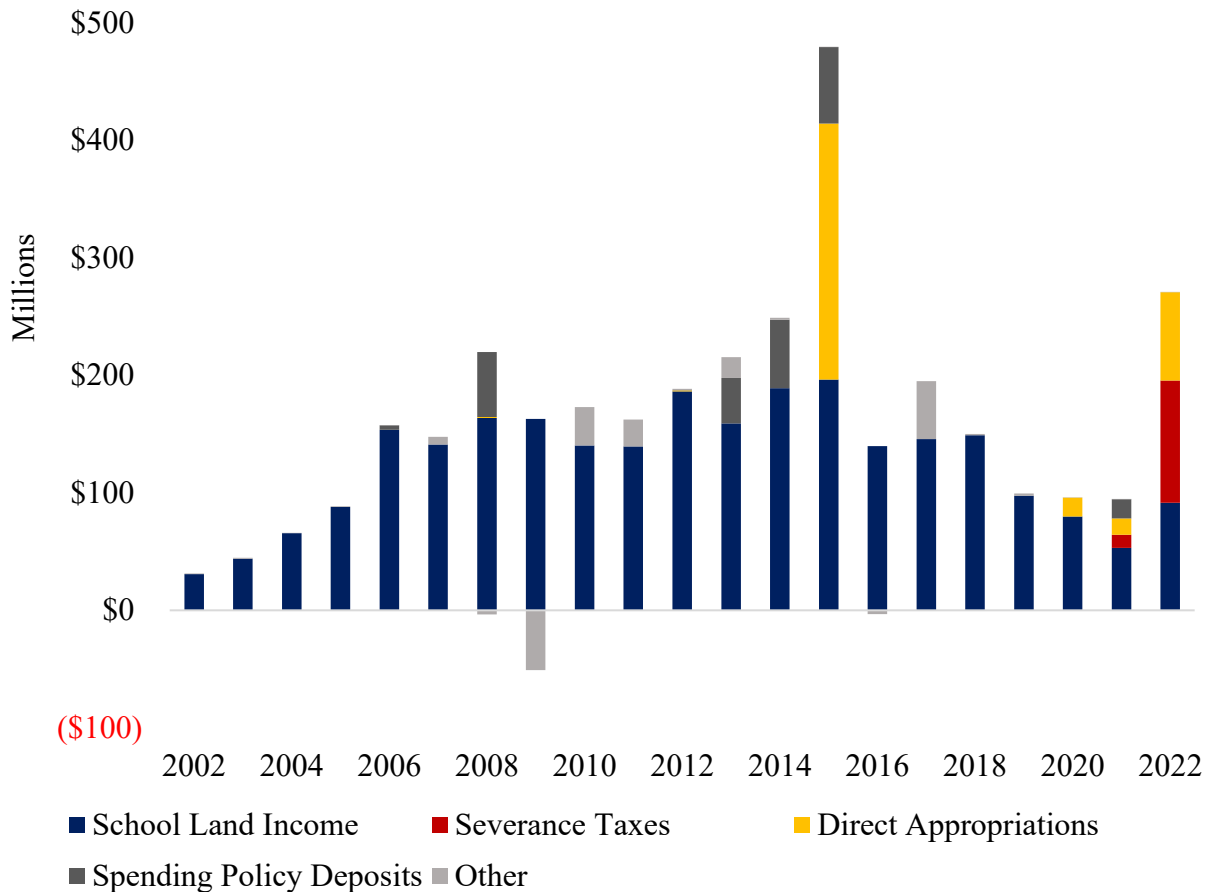
²In this chart, Transfers In include *augmentations*, which are additional revenue directed by the Legislature to the account. The Legislature has provided for the Legislative Stabilization Reserve Account (LSRA) to ensure a \$100 million balance each fiscal year, until the LSRA balance reaches \$500 million (W.S. 9-4-219(b)).

³There is an automatic appropriation to the Common School Permanent Fund Reserve Account from federal mineral royalty amounts exceeding \$200 million that would otherwise be deposited in the SFP, if investment income exceeds the statutory spending policy amount.

Common School Account within the Permanent Land Fund

The Common School Account within the Permanent Land Fund (CSPLF) receives proceeds from the sale of state lands, mineral royalties, severance taxes, and any money designated by the Wyoming Constitution or Wyoming statutes. Certain revenue is dedicated for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township), acts of Congress, or accruing from provisions of the Wyoming Constitution or Wyoming statutes and shall be held, appropriated, and disposed of exclusively for that purpose.

Revenue by Source (FY2002 to FY2022)



Source: LSO analysis of WOLFS and historical data.

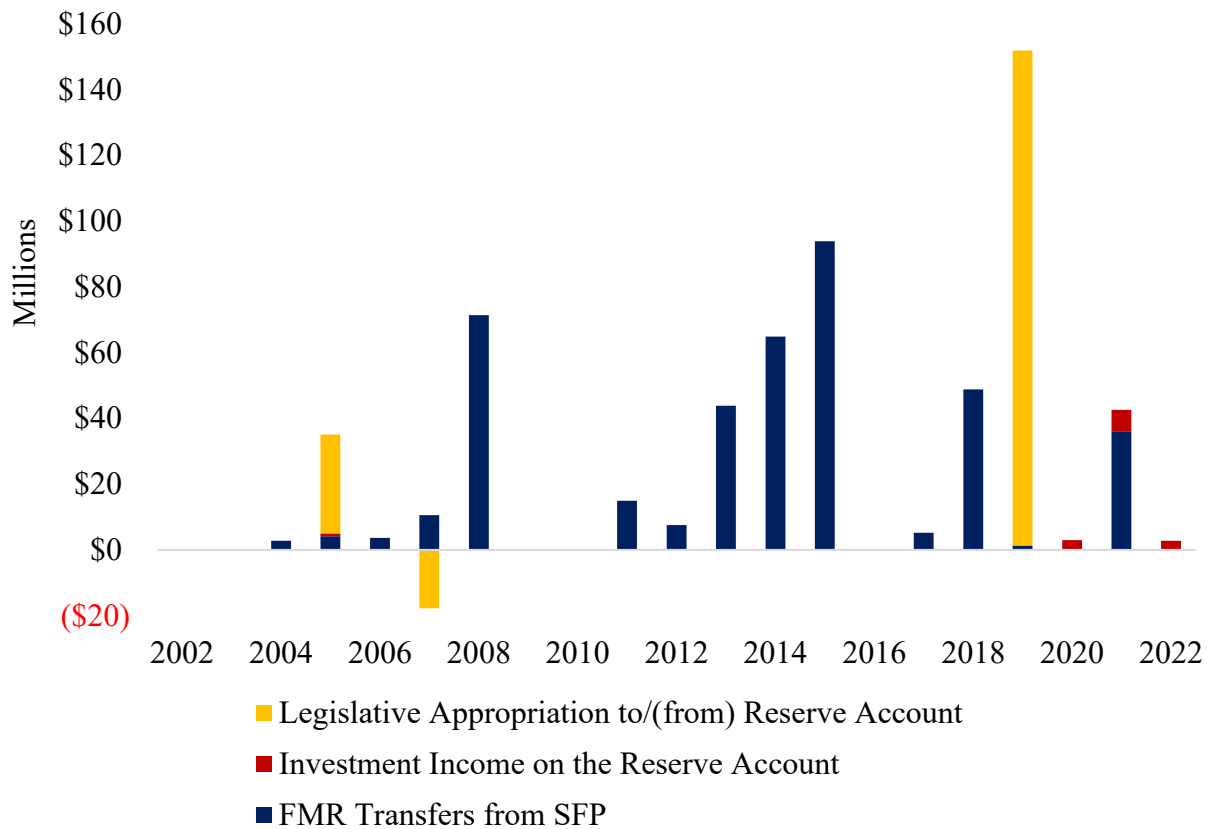
Revenue by Source (FY2018 to FY2022)

Fiscal Year	School Land Income	Severance Taxes	Direct Appropriations	Spending Policy Deposits	Other	Total
2018	\$ 149,112,380	\$ 0	\$ 0	\$ 0	\$ 1,018,882	\$ 150,131,262
2019	\$ 97,514,617	\$ 0	\$ 0	\$ 0	\$ 1,861,685	\$ 99,376,302
2020	\$ 79,815,372	\$ 0	\$ 16,078,112	\$ 0	\$ 4,882	\$ 95,898,366
2021	\$ 53,225,424	\$ 11,071,424	\$ 13,789,830	\$ 16,592,284	\$ 10,380	\$ 94,689,342
2022	\$ 91,461,317	\$ 104,233,362	\$ 75,000,000	\$ 0	\$ 5,772	\$ 270,700,451

Common School Permanent Fund Reserve Account

The Common School Permanent Fund Reserve Account (CSPLF RA) receives federal mineral royalties (FMRs) from the School Foundation Program Account (SFP) equal to the proportion that investment earnings from the Common School Account within the Permanent Land Fund (CSPLF) exceed the CSPLF statutory spending policy amount (SPA). The CSPLF RA may also receive direct appropriations and income on the account itself. The CSPLF RA transfers any amount in excess of 150 percent of the CSPLF statutory SPA to the CSPLF, unless the law is temporarily modified.

Revenue by Source (FY2002 to FY2022)



Source: LSO analysis of WOLFS and historical data.

Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMR Transfers from SFP	Investment Income on the Reserve Account	Legislative Appropriation to/(from) Reserve Account	Total
2018	\$ 48,853,623	\$ 0	\$ 0	\$ 48,853,623
2019	\$ 1,295,266	\$ 0	\$ 150,524,585	\$ 151,819,851
2020	\$ 0	\$ 2,992,525	\$ 0	\$ 2,992,525
2021	\$ 36,036,639	\$ 6,556,995	\$ 0	\$ 42,593,634
2022	\$ 0	\$ 2,815,153	\$ 0	\$ 2,815,153

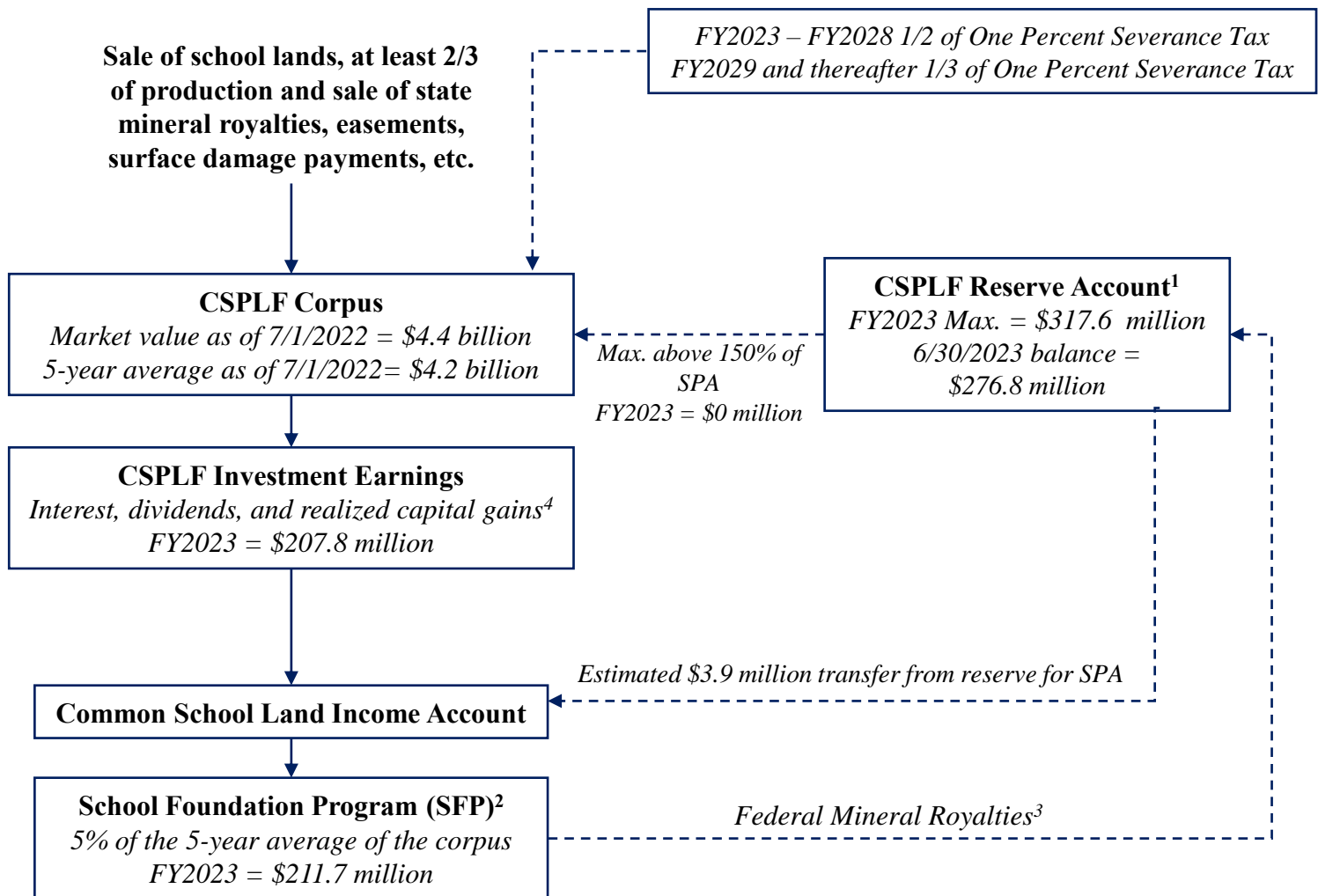
FY2023 Estimated Spending Policy

Common School Account within the Permanent Land Fund (CSPLF)

W.S. 9-4-719(h)

The spending policy amount (SPA) is static at five percent of the five-year average of the market value of the corpus. W.S. 9-4-719 outlines the purpose of the spending policy as:

- (a) The purpose of this section is to establish a spending policy for earnings on permanent fund investments to provide, in descending order of importance:
- (i) Consistent, sustainable flow of earnings for expenditure over time;
 - (ii) Protection of the corpus of the permanent funds against inflation; and
 - (iii) To the extent practicable, increases in earnings available for expenditure to offset the effects of inflation.



¹The SPA is assured from the Common School Permanent Fund Reserve Account (CSPLF RA) to the Common School Land Income Account. The excess within the CSPLF RA over 150% of the SPA is directed to the CSPLF corpus through an automatic appropriation. Available reserve account balance includes \$3.8 million in estimated investment earnings within the CSPLF RA for FY 2023.

²SPA is static at five percent (2021 Session Laws, Chapter 144 changed from 4.75% for FY2025 and 4.5% for FY2026).

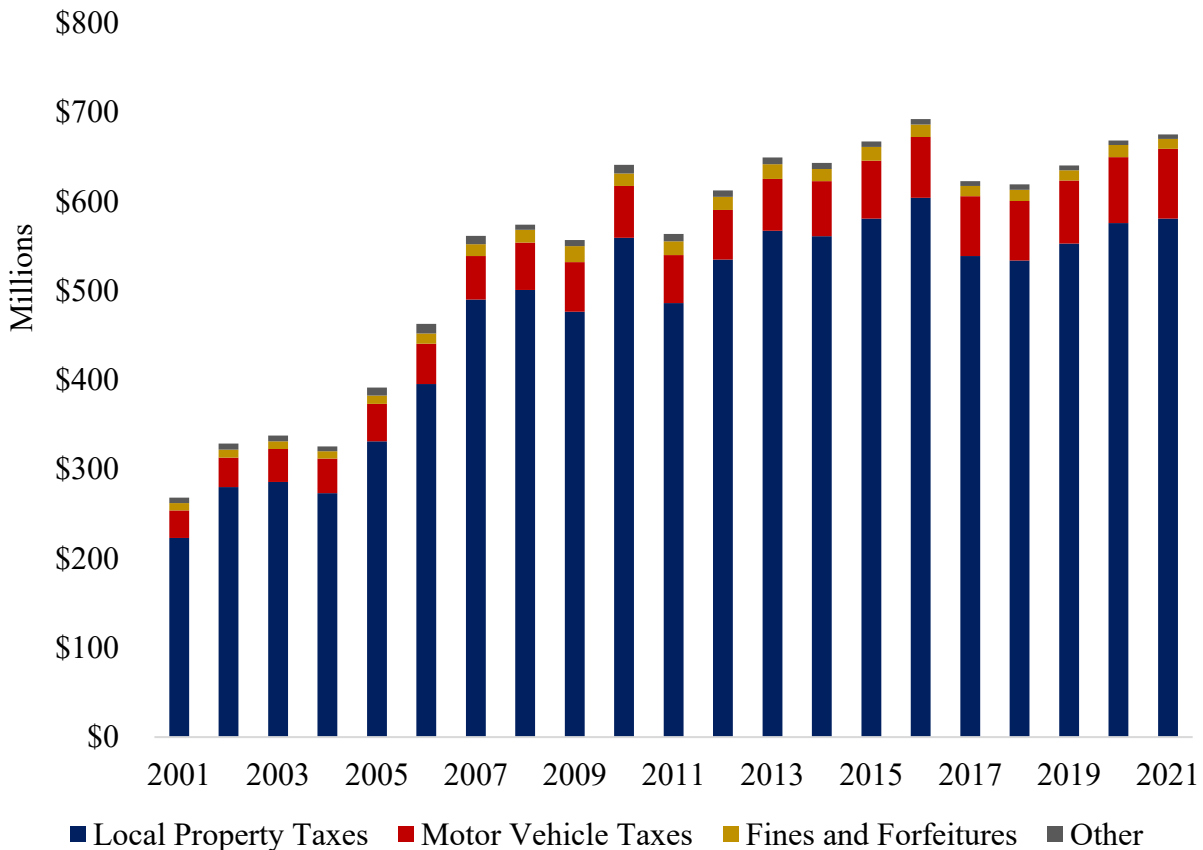
³There is an automatic appropriation to the CSPLF RA from FMR amounts exceeding \$200 million that would otherwise be deposited in the SFP for any amounts in excess of the SPA.

⁴The basis for estimated interest, dividends, and realized capital gains is the October 2022 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses.

Local School District Revenues

Local school districts receive a majority of revenues from local property taxes (25 mill levy and 6 mill levy), motor vehicle taxes, and fines. Per W.S. 21-13-110, this revenue is required to be used to maintain schools within each district. Revenues received by local school districts are deemed to be “state revenues” by W.S. 21-13-310.

Revenue by Source (FY2001 to FY2021)



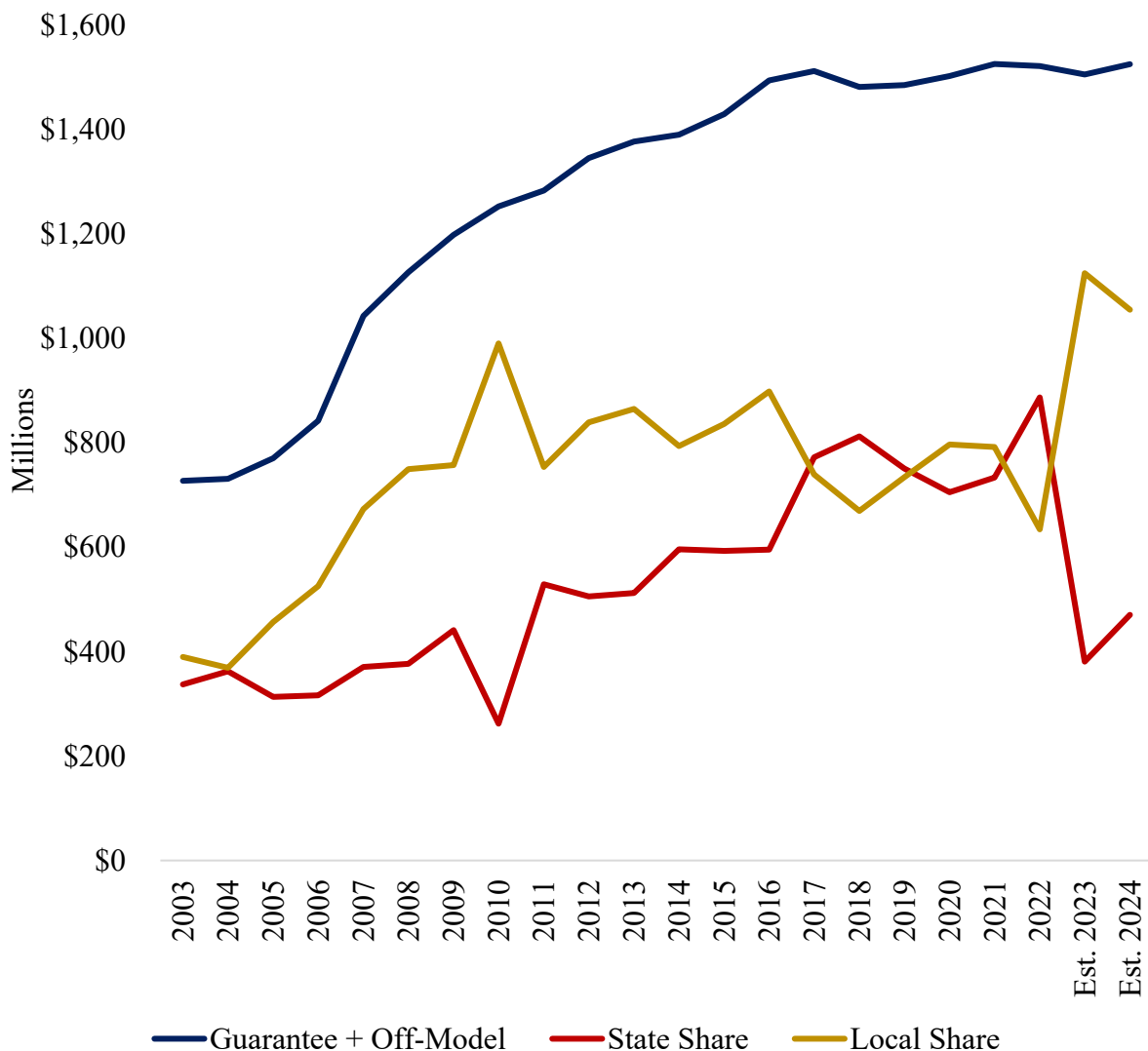
Source: LSO analysis of Wyoming Department of Education data.

Revenue by Source (FY2017 to FY2021)

Fiscal Year	Local Property Taxes (25 and 6 Mill, less Recapture Payments)	Motor Vehicle Taxes	Fines and Forfeitures	Other	Total
2017	\$ 538,875,798	\$ 67,072,860	\$ 11,704,188	\$ 5,040,084	\$ 622,692,930
2018	\$ 533,802,641	\$ 66,677,280	\$ 12,661,183	\$ 6,017,951	\$ 619,159,056
2019	\$ 552,863,216	\$ 70,630,547	\$ 11,667,885	\$ 5,275,365	\$ 640,437,013
2020	\$ 575,797,803	\$ 74,105,288	\$ 13,588,738	\$ 4,847,622	\$ 668,339,451
2021	\$ 580,863,997	\$ 78,077,339	\$ 11,288,848	\$ 4,795,074	\$ 675,025,257

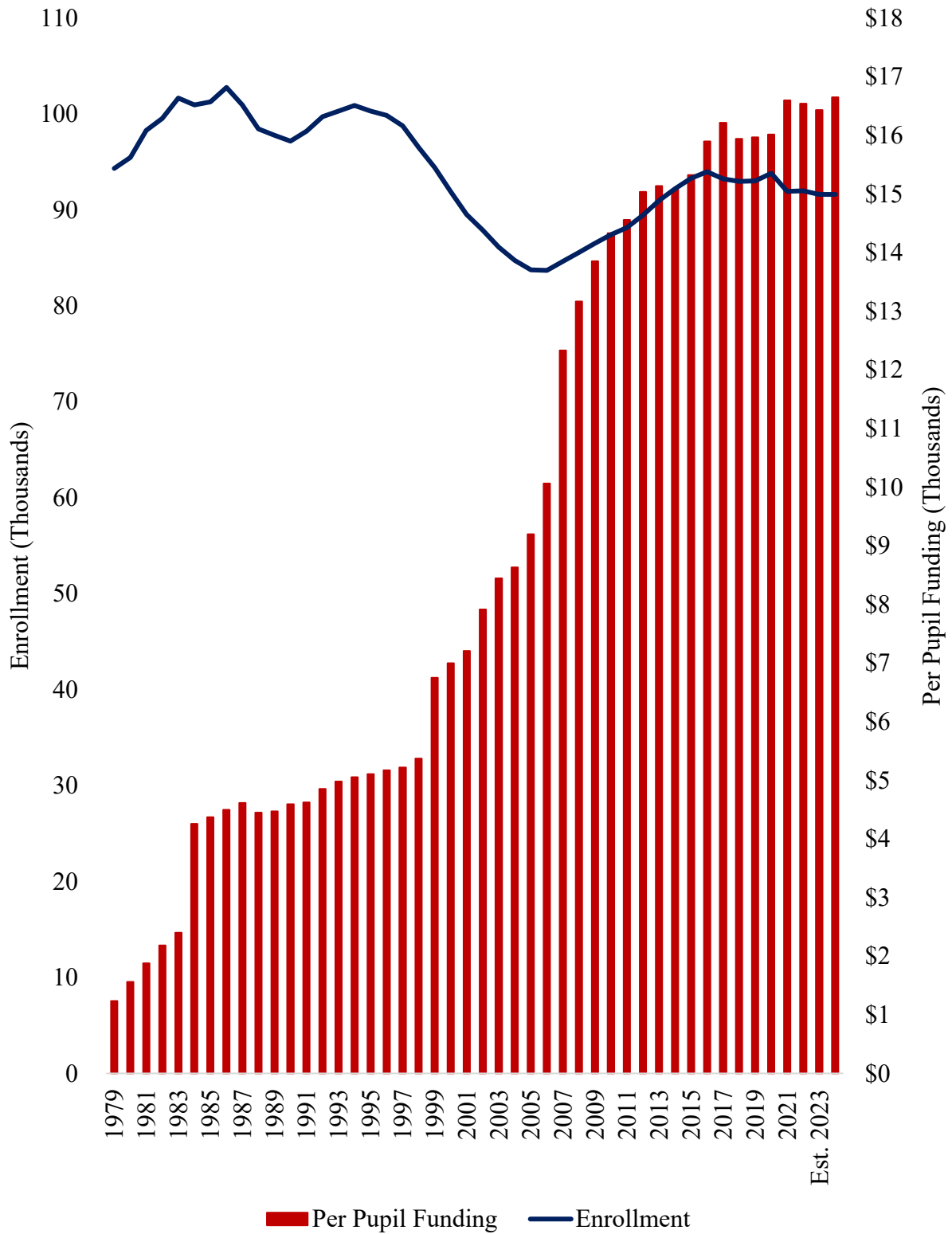
School Foundation Program Funding

The School Foundation Program (SFP) provides Wyoming’s school districts the necessary resources to provide each Wyoming public school student with an equal opportunity to receive a proper education. The SFP “guarantee” amount and other amounts are paid for through a combination of local school district revenues and state revenues. The state share provides a supplemental amount (entitlement payment) to a school district when its local share does not equal its SFP guarantee amount. In the instance the local share exceeds the SFP guarantee amount, the district pays the state the difference (recapture payment) and the amounts are deposited into the SFP Account. The “mirror image” seen in the figure below illustrates how the SFP funding has been paid for through both the Local Share line and the State Share line. The “Guarantee + Off-Model” line reflects total SFP funding. At any point in time, the local and state shares combine to equal the “Guarantee + Off-Model” amount.



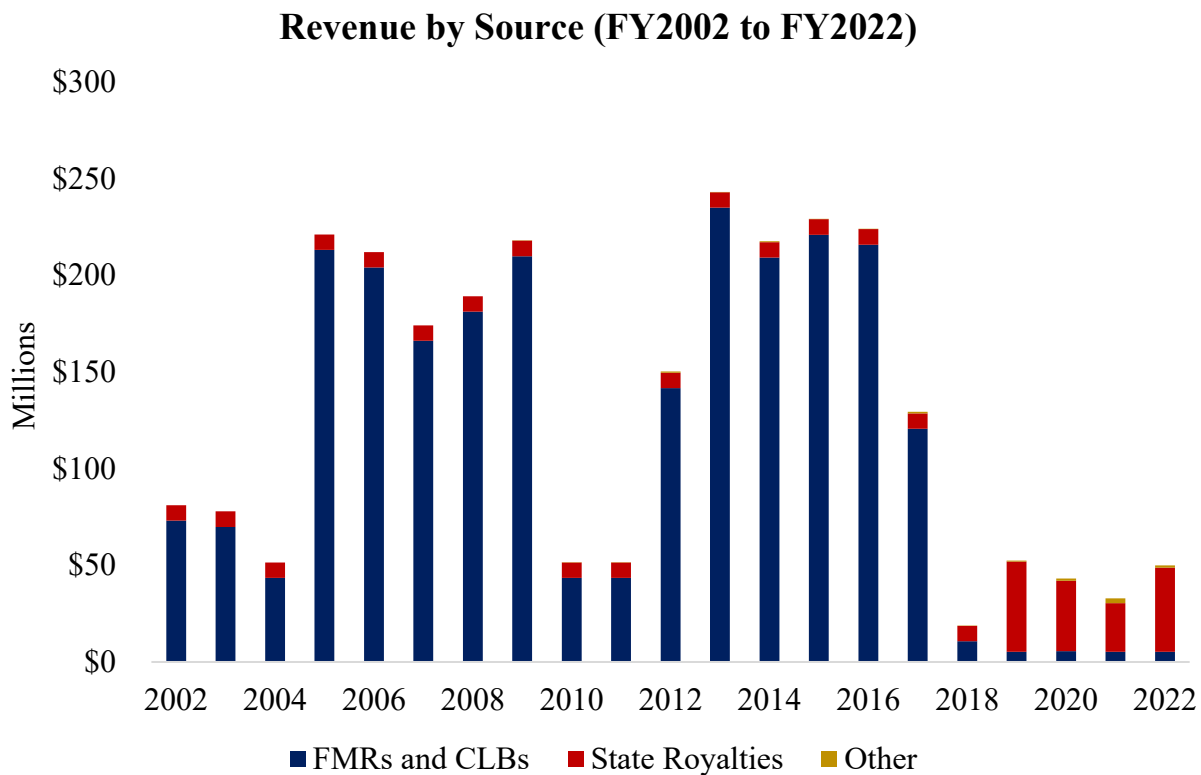
Source: LSO analysis.

Historical Wyoming K-12 Enrollment and Per Pupil Funding



School Capital Construction Account

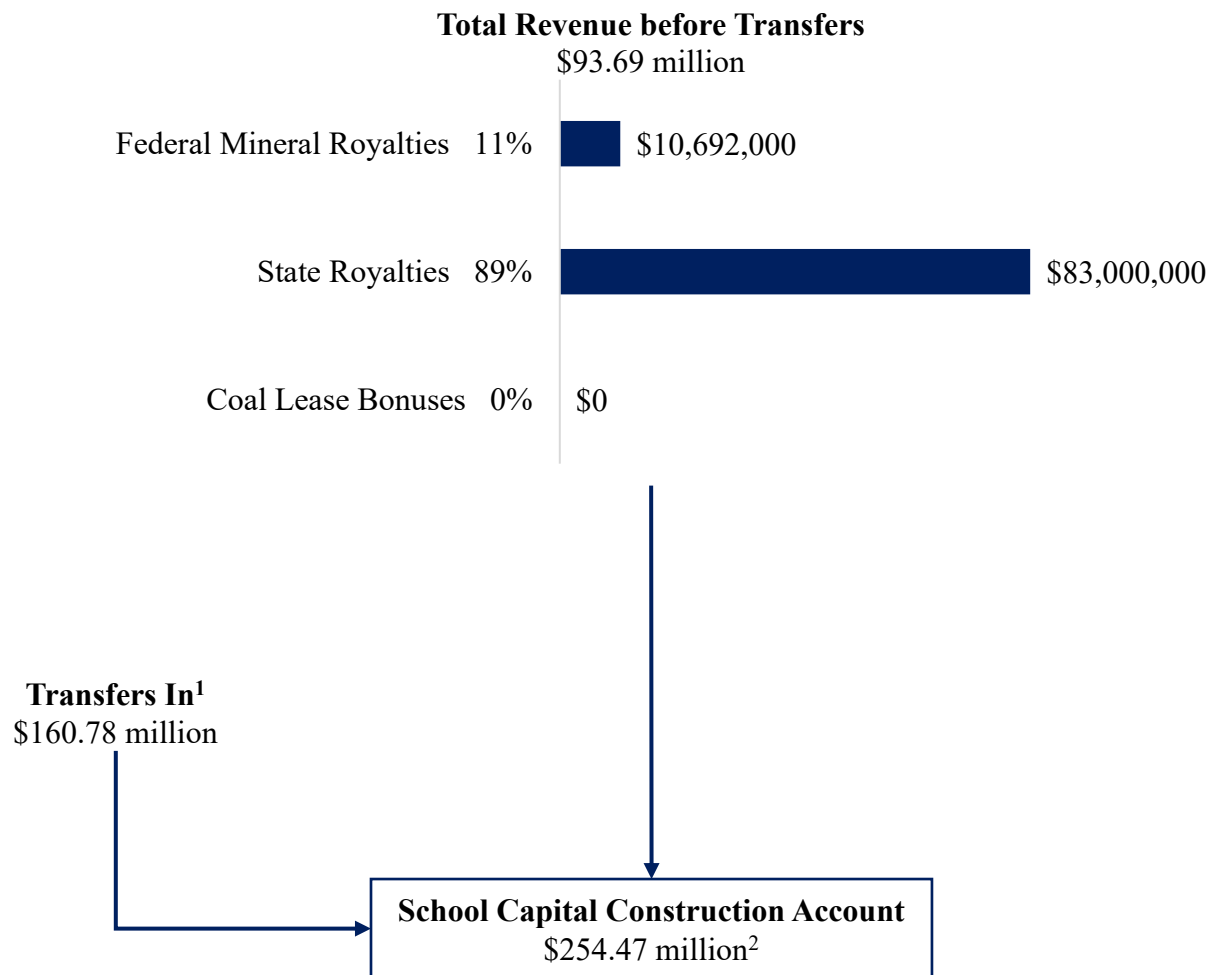
The School Capital Construction Account (SCCA) is created by W.S. 21-15-111(a)(i) to be used to fund K-12 school district capital construction, major maintenance, and the operations of the School Facilities Commission and State Construction Department's School Facilities Division. The SCCA receives revenues from federal mineral royalties (FMRs), coal lease bonuses (CLBs), school district infrastructure recapture agreements, and income on the account itself. Historically, the SCCA received revenues from state mineral royalties school lands, however, beginning in the FY 2021-2022 biennium, these revenues will be deposited in the School Lands Mineral Royalties Account. The SCCA may also receive direct appropriations and transfers as directed by the Legislature.



Source: October 2022 CREG Report and LSO analysis.

Revenue by Source (FY2018 to FY2022)				
Fiscal Year	FMRs and CLBs	State Royalties	Other	Total
2018	\$ 10,655,756	\$ 8,000,000	\$ 28,780	\$ 29,311,511
2019	\$ 5,346,000	\$ 46,512,642	\$ 525,685	\$ 57,204,642
2020	\$ 5,530,320	\$ 36,468,555	\$ 1,119,018	\$ 47,529,195
2021	\$ 5,346,000	\$ 25,075,097	\$ 2,538,866	\$ 35,767,097
2022	\$ 5,346,000	\$ 43,459,250	\$ 1,082,483	\$ 54,151,250

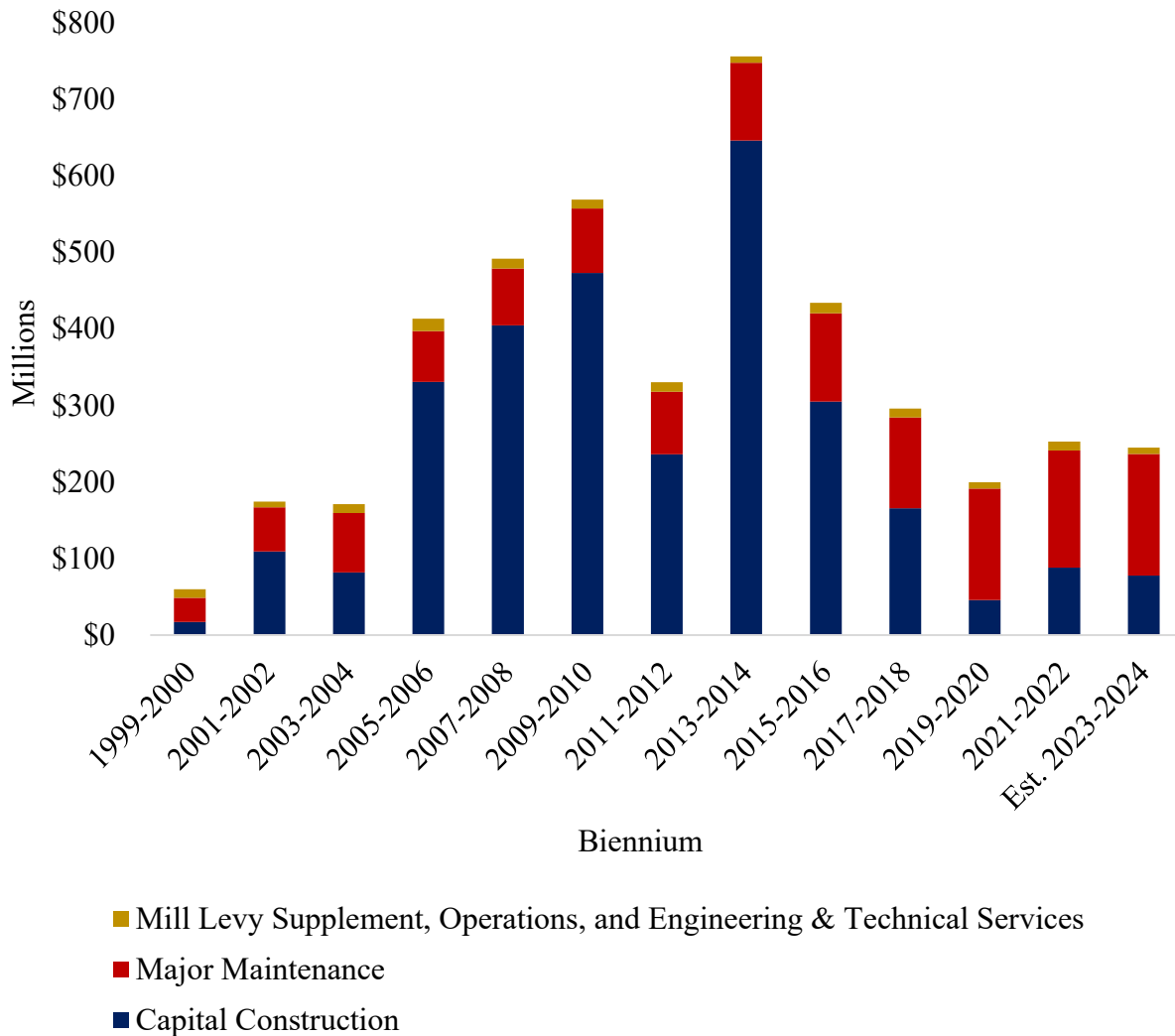
Estimated Revenues for BFY2023-2024 **School Capital Construction Account** **W.S. 21-15-111**



¹In this chart, Transfers In include the following from 2022 Wyoming Session Laws, Chapter 51, Section 300: \$96.1 million in investment income from the School Major Maintenance Subaccount within the Strategic Investments and Projects Account (SIPA); \$4.03 million from the School Foundation Program Reserve Account; \$14.69 million from the SIPA; and \$45.95 million from the Legislative Stabilization Reserve Account.

²Totals may not add up exactly due to rounding.

Historical K-12 School Capital Construction Appropriations



Source: LSO analysis.

Appropriations by Category (BFY2015-2016 to Estimated BFY2023-2024)

Biennium	Capital Construction	Major Maintenance	Mill Levy Supplement, Operations, and Engineering & Technical Services	Total
2015-2016	\$ 304,878,822	\$ 115,400,000	\$ 13,732,918	\$ 434,011,740
2017-2018	\$ 165,664,810	\$ 118,500,000	\$ 11,751,532	\$ 295,916,342
2019-2020	\$ 45,764,369	\$ 145,500,000	\$ 8,561,628	\$ 199,825,997
2021-2022	\$ 88,218,769	\$ 153,000,000	\$ 11,580,227	\$ 252,798,996
Est. 2023-2024	\$ 77,776,152	\$ 158,965,715	\$ 8,088,504	\$ 244,830,371



Higher Education

University of Wyoming

History

Established by Article 7, Section 15 of the Wyoming Constitution, the University of Wyoming (University) is recognized as a land-grant research institution, meaning it has a dual mission of teaching and research. The University Board of Trustees (Board), pursuant to W.S. 21-17-203 through W.S. 21-17-204 and Article 7, Section 17 of the Wyoming Constitution, is responsible for overall governance of the University. More specifically, W.S. 21-17-203 states “they possess all powers necessary or convenient to accomplish the objects and perform the duties prescribed by law, and shall have custody of the books, records, buildings and all other property of the university.” In addition, pursuant to W.S. 21-17-204, the Board “shall prescribe rules for the government of the university and all its branches.” The Board consists of 12 members appointed by the Governor, with the consent of the Senate. To support the Board, the Office of Academic Affairs, within the University, oversees the teaching mission and is responsible for academic administration, while the Office of Research and Economic Development oversees the research mission and the use of federal funds related to sponsored grants and programs.

Funding

Article 7, Section 16 of the Wyoming Constitution requires that the cost of instruction at the University be “as nearly free as possible” considering both University-generated funds and other funding sources made available by the Legislature. The policy, set forth in W.S. 21-17-107, states that:

the Legislature shall appropriate monies intended for the support and maintenance of the University of Wyoming. The appropriations shall specify the purposes for which the monies are intended and may be used. The appropriations shall apply to and include all monies received by the university from the United States for the endowment and support of colleges for the benefit of agriculture and mechanic arts. No expenditure shall be made in excess of an appropriation, and no monies so appropriated shall be used for any purpose other than that for which they are appropriated.

The Legislature has also provided various other mechanisms to keep tuition low for students. For example, the Legislature has created the Hathaway Scholarship Program, Wyoming Investment in Nursing Program, Veteran’s Tuition Program, Advanced Payment of Higher Education Costs program, and Tuition and Fees for Survivors or Dependents of Emergency Responders. The University receives block grant funding which allows more flexibility to provide the most efficient and cost-effective means of delivering high programmatic outcomes.

Community Colleges

History

The Wyoming community college system has eight community college districts that were established starting in 1945. They are listed as follows: Casper College in Casper, 1945; Northwest College in Powell, 1946; Eastern Wyoming College in Torrington, 1948; Sheridan College (Northern Wyoming Community College District) in Sheridan, 1948; Western Wyoming Community College in Rock Springs, 1959; Central Wyoming College in Riverton, 1966; Laramie County Community College in Cheyenne, 1968; and Gillette Community College in Gillette in 2021.¹

In 1951, the Wyoming Community College Commission (Commission) was established. The Commission is an advisory board and provides a forum for the community colleges and other stakeholders to study and recommend adjustments to the system on an ongoing basis, including how to maintain and coordinate consistency and standards among the colleges, and with the University. The Commission has undergone several legislative reorganizations since 1951. Currently, the Commission is comprised of seven members, appointed by the Governor with the consent of the Wyoming Senate. The Commission's duties are divided into six functions, including general, coordinating, administrative, approval, review/reporting, and implementation. Statute specifies that decision making authority related to the operation of the colleges not specifically granted to the Commission are reserved for the college district boards. Each college district board has seven members and is guided by W.S. 21-18-201 through 21-18-319.

Funding

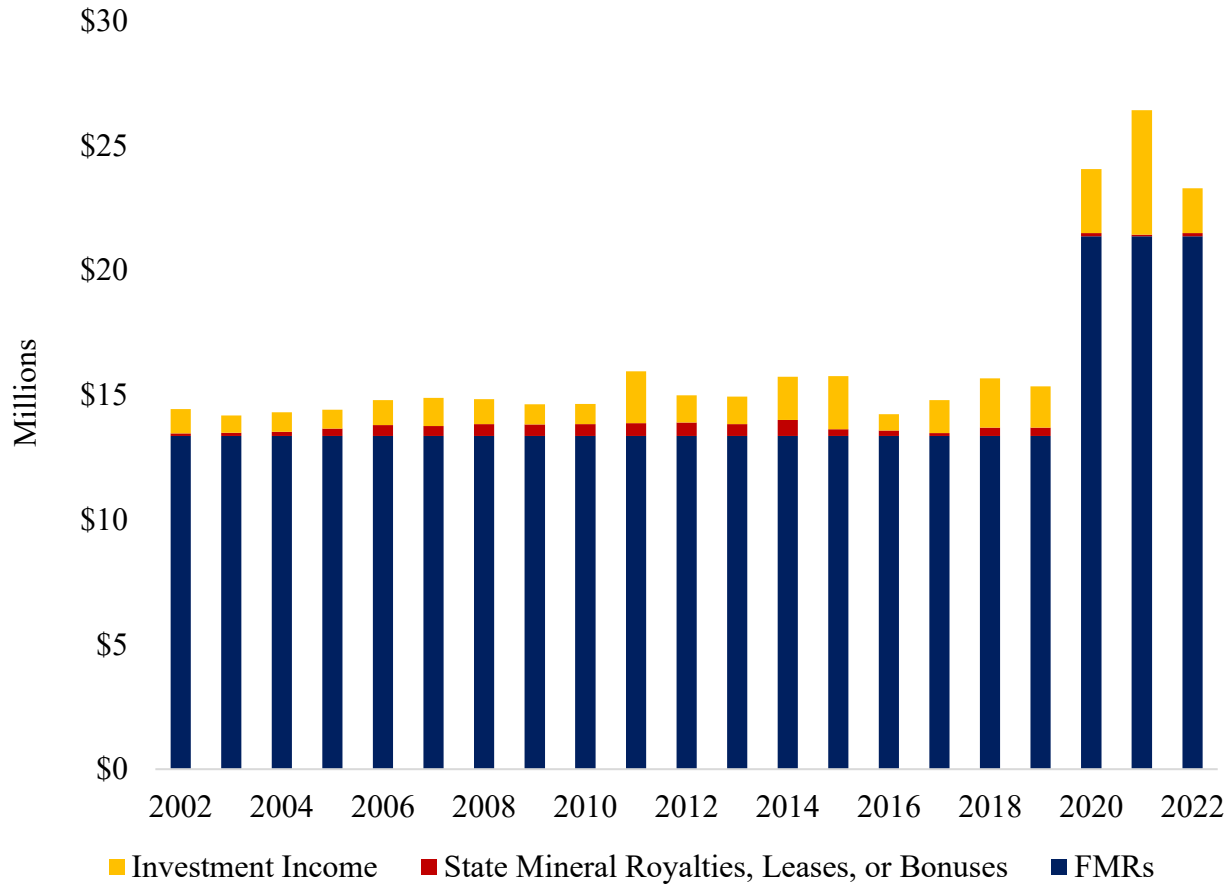
Traditionally, community colleges were established locally and funded primarily with local revenues. In addition to property taxes, other fee revenues like tuition, course fees, and auxiliary revenues from student service centers, cafeterias, etc. assisted in meeting colleges financial responsibilities. Appropriations were approved for community colleges, although these funds were originally intended to supplement local college funding and revenues. The share or proportion of these three revenue sources (property taxes, institution generated revenues, and state appropriations) vary for each college. Prior to each new biennial budget period, the Commission, with consultation and input from the colleges, must review, update, and modify the statewide college system strategic plan. The plan must prescribe the components of the educational program and attach program components to statewide system priorities. This plan must also link to state operational and capital construction budget requests and funding. Pursuant to W.S. 21-18-203(a), the colleges' requests for state appropriations must be submitted through the Commission, and beginning with FY2021, and every four years thereafter, the standard budget should follow the definition used by other state agencies. An enrollment adjustment to the standard budget is required every four years, with additional criteria on how that adjustment will impact the budget request. The Commission is required to hold at least one public hearing for the colleges' budget requests. Colleges must provide biennial funding reports to the Commission and state appropriations to the colleges must be provided through the Commission, unless otherwise provided by the Legislature.

¹ In 1969, Gillette College was established as a part of the Northern Wyoming Community College District (NWCCD). In 2021, Gillette College became its own community college district and is in the process of seeking its own accreditation, separate from the NWCCD, a process which can take three to five years to complete.

University of Wyoming

The University of Wyoming receives revenues from a variety of sources. The data below only reflects revenue and distributions passed through by the state and does not include appropriations, own source revenue, or other miscellaneous revenue and fees. The revenue sources shown are federal mineral royalties (FMRs), state mineral royalties, leases, or bonuses, and state investment income. Per W.S. 9-4-601(a)(iv), this revenue is used to support construction and maintenance projects at the University.

Revenue by Source (FY2002 to FY2022)



Source: October 2022 CREG Report and STO's 2022 Annual Report.

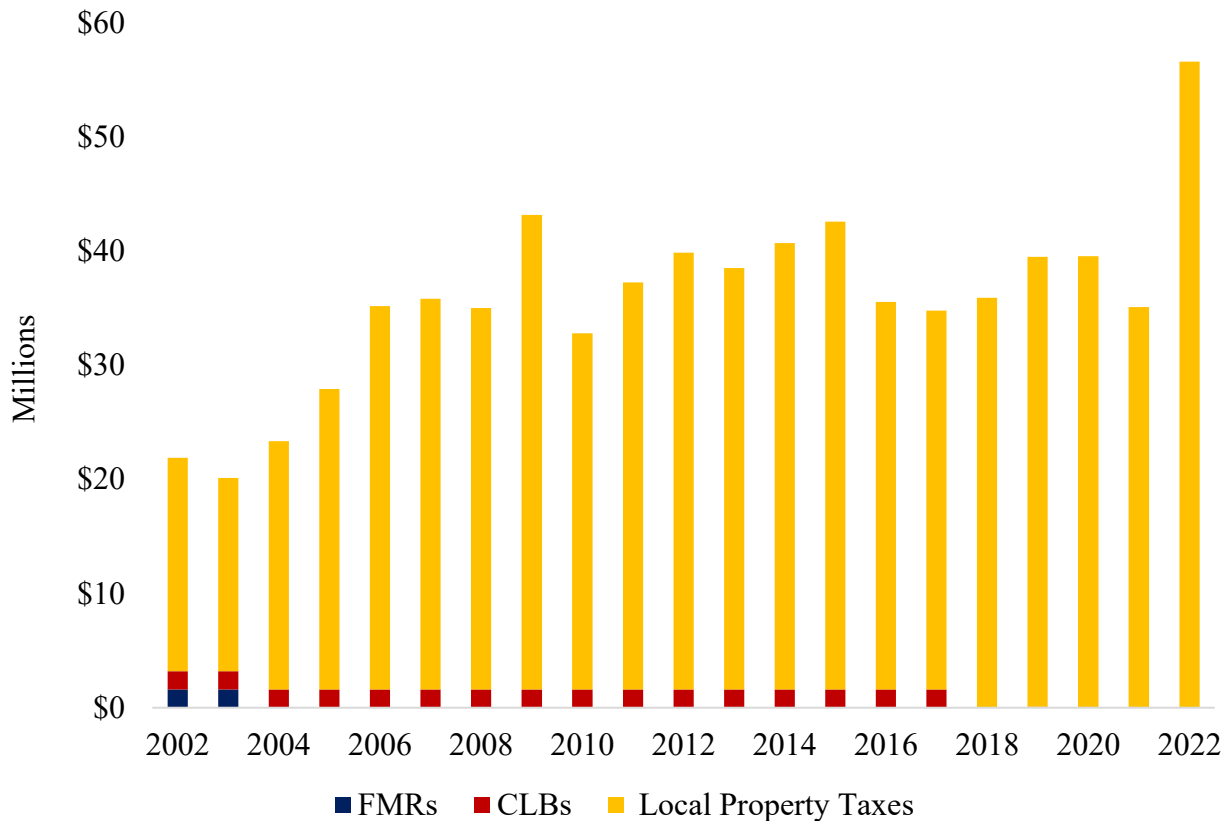
Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMRs	State Mineral Royalties, Leases, or Bonuses	Investment Income	Total
2018	\$ 13,365,000	\$ 323,323	\$ 1,980,344	\$ 15,668,667
2019	\$ 13,365,000	\$ 331,505	\$ 1,644,864	\$ 15,341,369
2020	\$ 21,365,000	\$ 130,776	\$ 2,564,971	\$ 24,060,747
2021	\$ 21,365,000	\$ 64,900	\$ 4,993,142	\$ 26,423,042
2022	\$ 21,365,000	\$ 127,881	\$ 1,798,244	\$ 23,291,125

Wyoming Community Colleges

Community colleges in Wyoming receive revenue from a variety of sources. The data below only reflects revenue and distributions passed through by the state and does not include appropriations, own source revenue, or other miscellaneous revenue and fees. The revenue below displays federal mineral royalties (FMRs), coal lease bonuses (CLBs), and local property taxes. The local property tax is comprised of a four mill levy as well as an optional additional one mill levy, totaling up to five mills. Per W.S. 21-18-202(c), this revenue is used to support operation and maintenance for the different community colleges across the state.

Revenue by Source (FY2002 to FY2022)



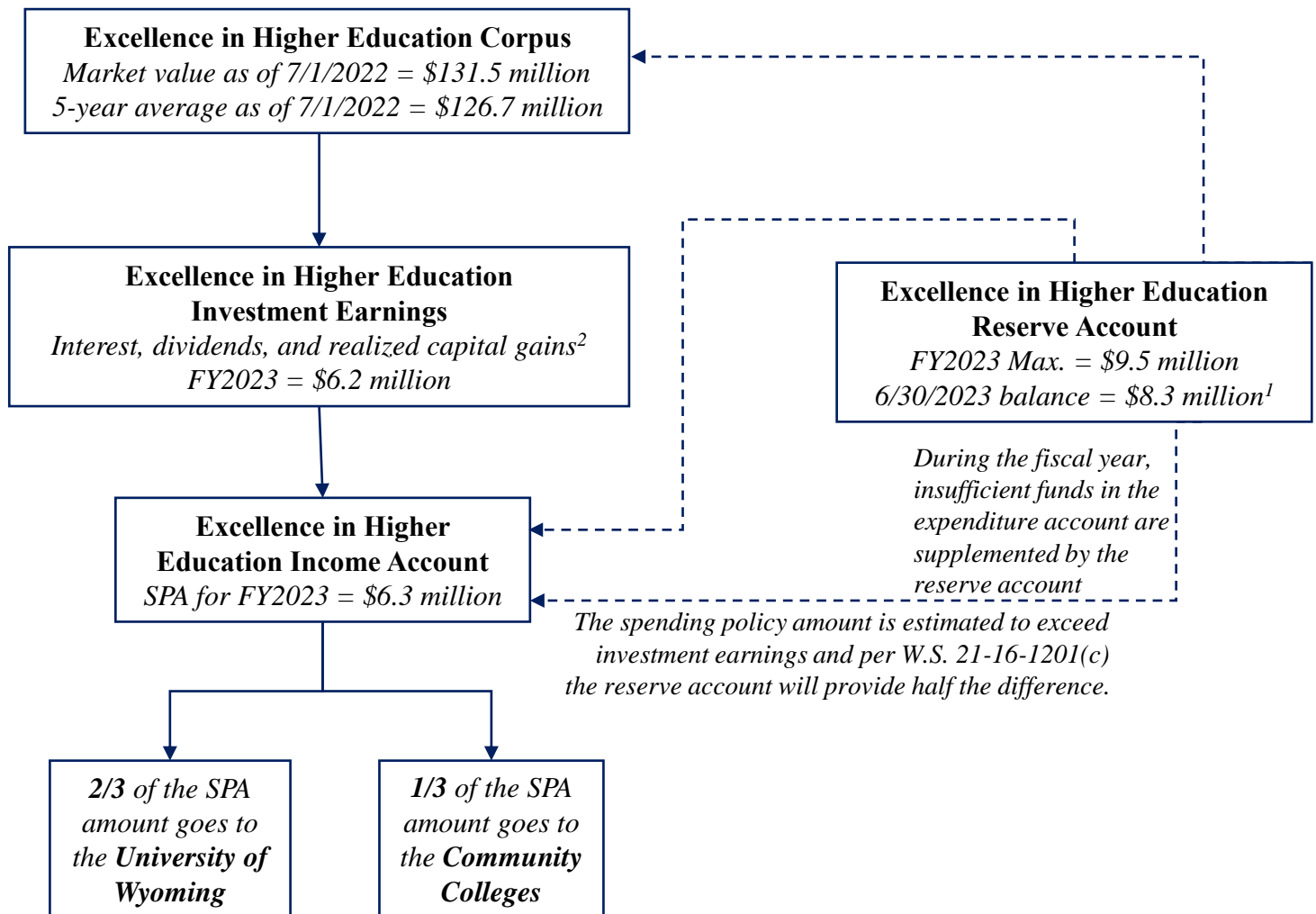
Source: October 2022 CREG Report and LSO Analysis of WCCC Reporting.

Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMRs	CLBs	Local Property Taxes	Total
2018	\$ 0	\$ 0	\$ 35,894,533	\$ 35,894,533
2019	\$ 0	\$ 74,780	\$ 39,426,714	\$ 39,476,714
2020	\$ 0	\$ 63,460	\$ 39,494,532	\$ 39,544,532
2021	\$ 0	\$ 46,080	\$ 35,050,835	\$ 35,096,915
2022	\$ 0	\$ 46,080	\$ 56,534,000	\$ 56,580,080

FY2023 Estimated Spending Policy
Excellence in Higher Education Endowment (EHEE) Fund
W.S. 9-4-719

The Spending Policy Amount (SPA) is five percent of the five-year average market value of the fund. The Legislature established an additional reserving practice for the EHEE in W.S. 21-16-1201(c). If needed to maintain payments to the benefiting institutions, one-half of the difference between the SPA and the actual investment earnings is supplemented from the EHEE reserve account, to the extent funds are available. Additionally, benefitting institutions' expenditures from the investment earnings distributed are limited to 90 percent of the distribution in fiscal years in which the SPA is reached or exceeded. The remainder, 10 percent, is set aside within the institution to be used to supplement investment earnings in years in which the SPA is not reached.



¹Balance includes approximately \$100,000 in estimated investment earnings within the EHEE Reserve Account for FY2023.

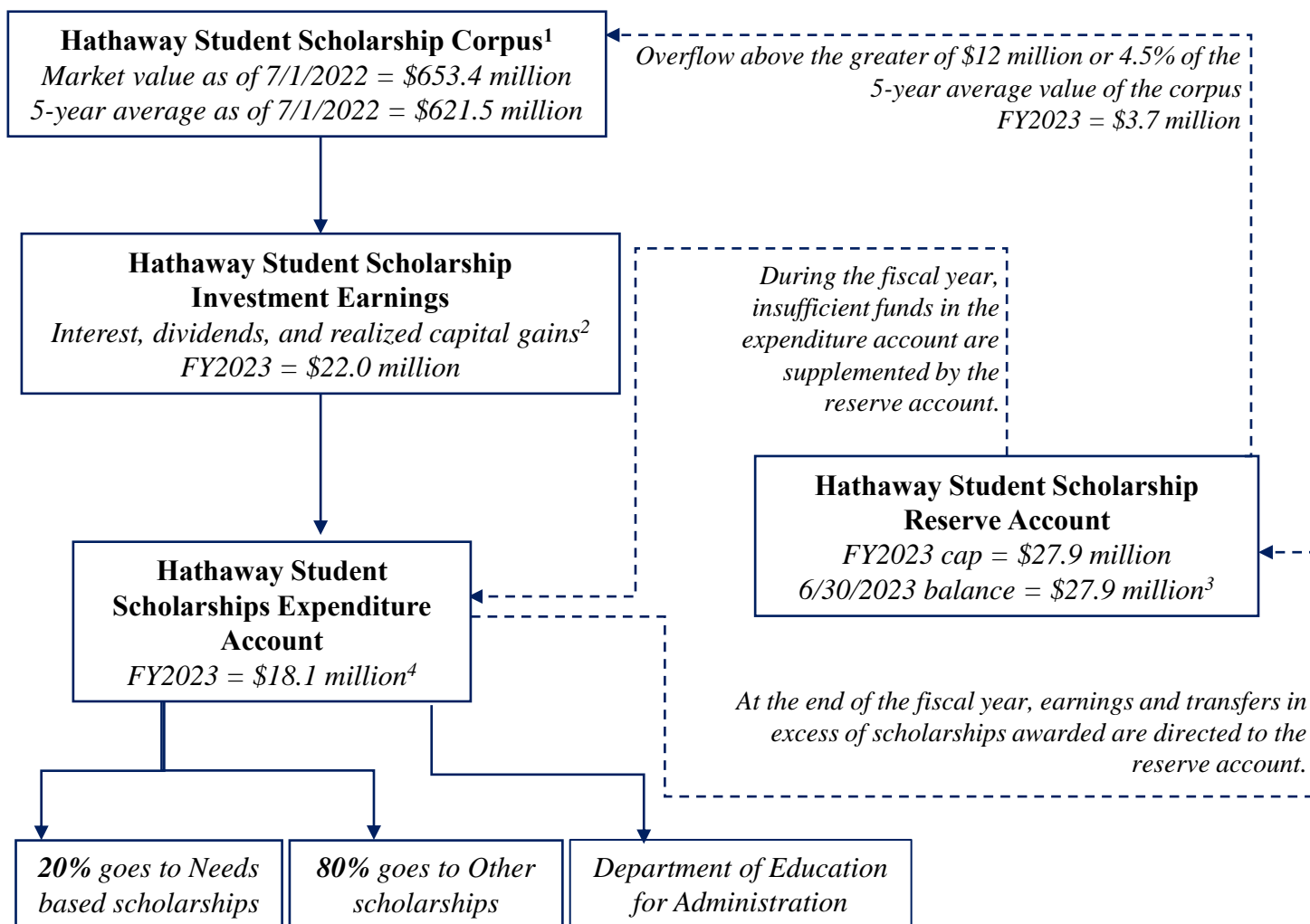
²The basis for estimated interest, dividends, and realized capital gains is the October 2022 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses.

FY2023 Estimated Spending Policy

Hathaway Student Scholarship Endowment Fund

W.S. 21-16-1302

The Spending Policy Amount (SPA) for this account is established as the amount necessary to fund scholarships for Wyoming students to attend the University of Wyoming and community colleges, if students meet legislatively established criteria, pursuant to W.S. 21-16-1303 through 1306.



¹A portion of the federal mineral royalties over the \$200 million cap that would have been deposited in the School Foundation Program Account were deposited in the corpus until the maximum of \$400 million was achieved. It was fully funded in FY2007. Pursuant to 2008 Wyoming Session Laws, Chapter 48, an additional \$50 million was appropriated from federal coal lease bonuses to the corpus.

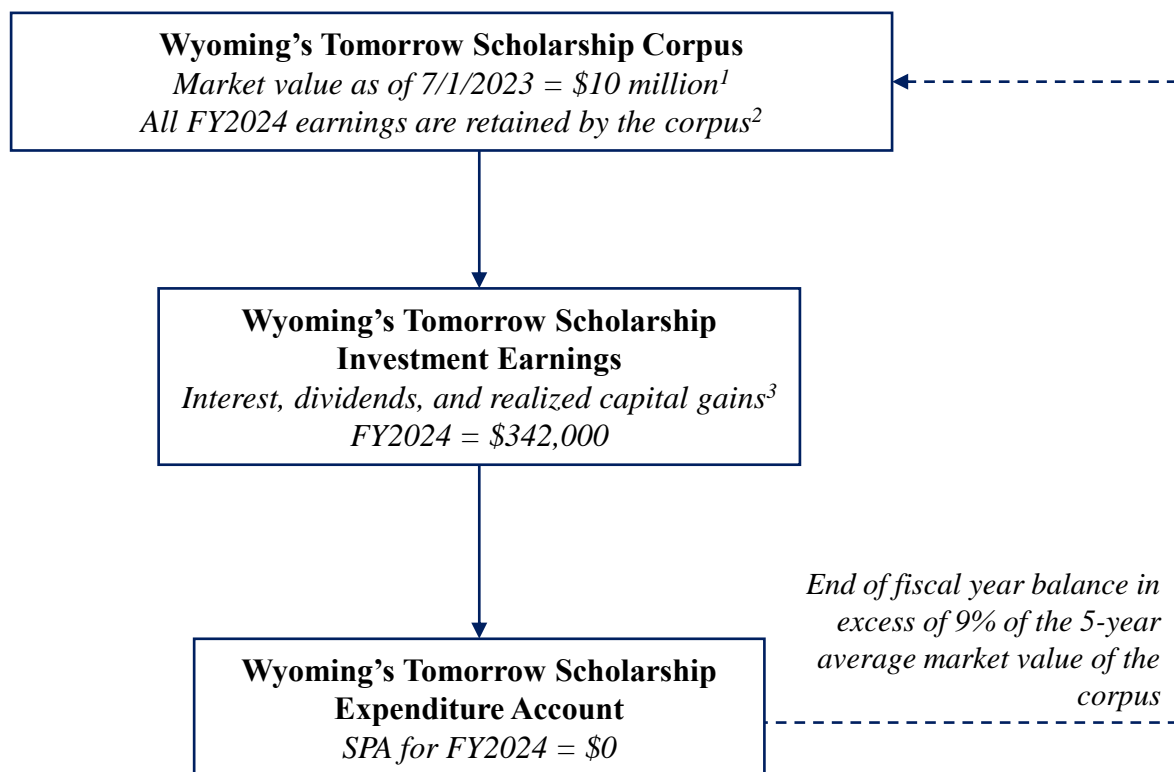
²The basis for estimated interest, dividends, and realized capital gains is the October 2022 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses.

³Reserve account balance includes approximately \$400,000 in estimated investment earnings within the Hathaway Student Scholarship Reserve Account for FY2023.

⁴LSO estimates this using the past five-year moving average increased by two percent plus \$267,000 appropriated from the Hathaway Student Scholarship Reserve Account to the Department of Education for annual administration for BFY2023-2024.

FY2024 Estimated Spending Policy
Wyoming's Tomorrow Scholarship Endowment Fund
W.S. 9-4-204(u)(ix); 21-16-1901 et seq.

The Spending Policy Amount (SPA) for the Wyoming's Tomorrow Scholarship Endowment Fund is 2.5 percent of the average market value for the first academic year scholarships can be awarded and 5 percent of the average market value for the subsequent academic years. The average market value gradually adjusts to a five-year market value in FY2027 pursuant to W.S. 21-16-1902(c). Expenditures are not made from the Wyoming's Tomorrow Scholarship Expenditure Account until the corpus reaches a market value of \$50 million and investment earnings are available in the Expenditure Account.



¹2022 Wyoming Session Laws, Chapter 52, authorizes the State Auditor's Office to transfer \$10 million from the Legislative Stabilization Reserve Account to the endowment fund on July 1, 2023.

²Until the corpus has reached the \$50 million market value threshold, the investment earnings are retained by the corpus, pursuant to W.S. 9-4-204(u)(ix).

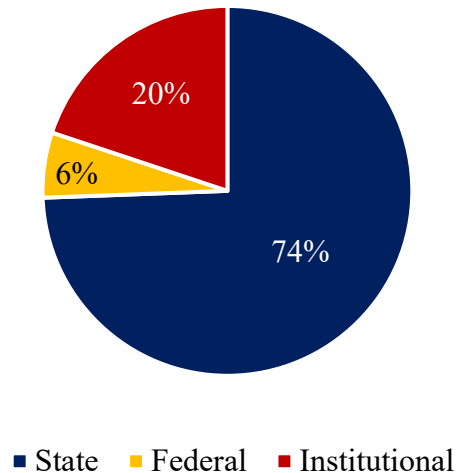
³The basis for estimated interest, dividends, and realized capital gains is the October 2022 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses.

Higher Education Capital Construction

The University of Wyoming (UW) and community colleges are a part of the state funded capital construction process. UW and the Wyoming Community College Commission submit requests to the State Construction Department, which are then to be presented to the State Building Commission (SBC). The SBC votes on each project and submits its recommendations to the Governor. During the budget process, the Governor makes recommendations for each project to the Legislature for consideration by the Joint Appropriations Committee. Historically, higher education capital construction projects have been funded by the Legislature with a combination of state and institutional, or local, funding. Occasionally, projects will also receive federal funding.

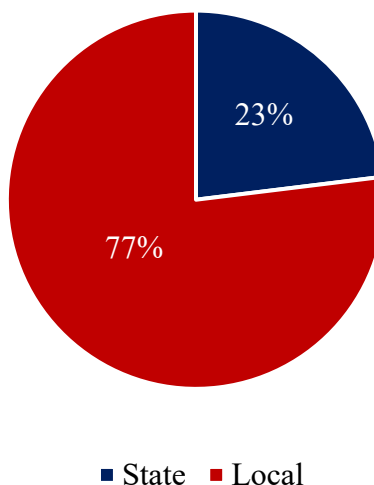
University of Wyoming

Average Percentage of Capital Construction Funding, FY2004 to FY2024, by Source



Community Colleges

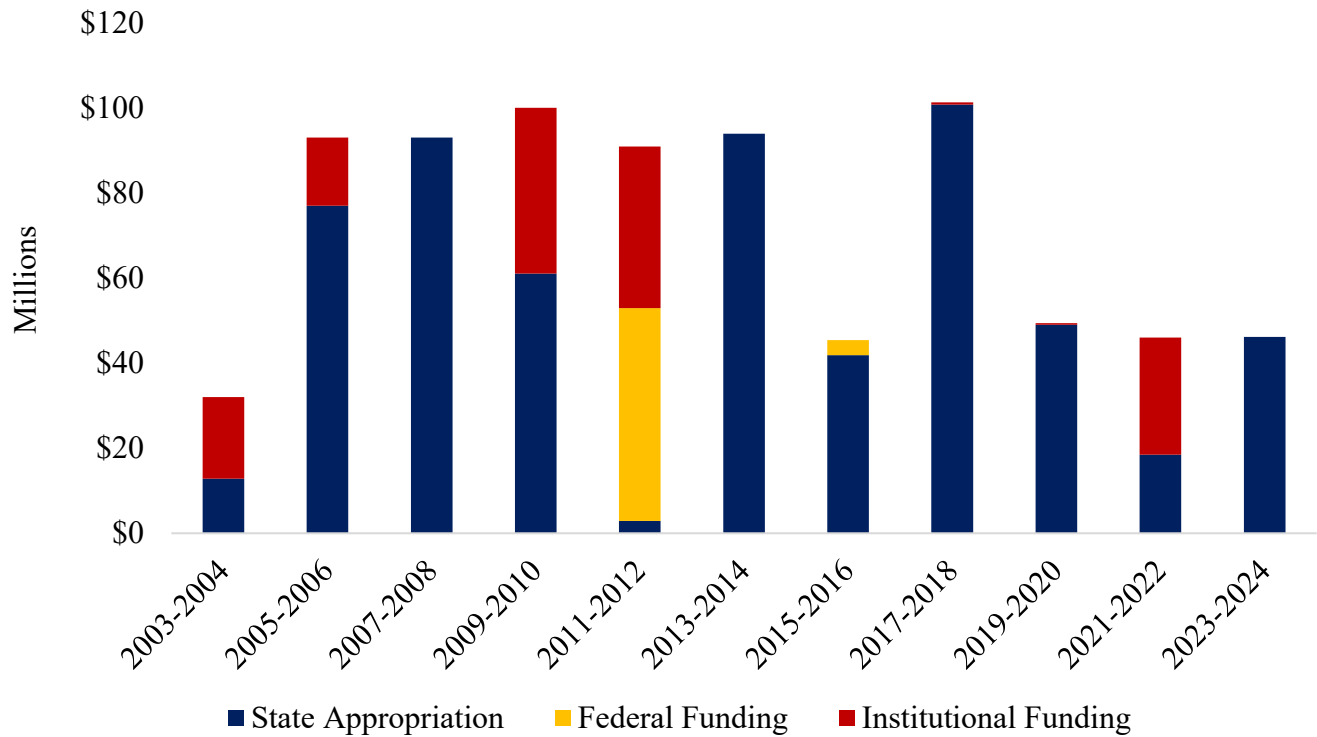
Average Percentage of Capital Construction Funding, FY2004 to FY2024, by Source



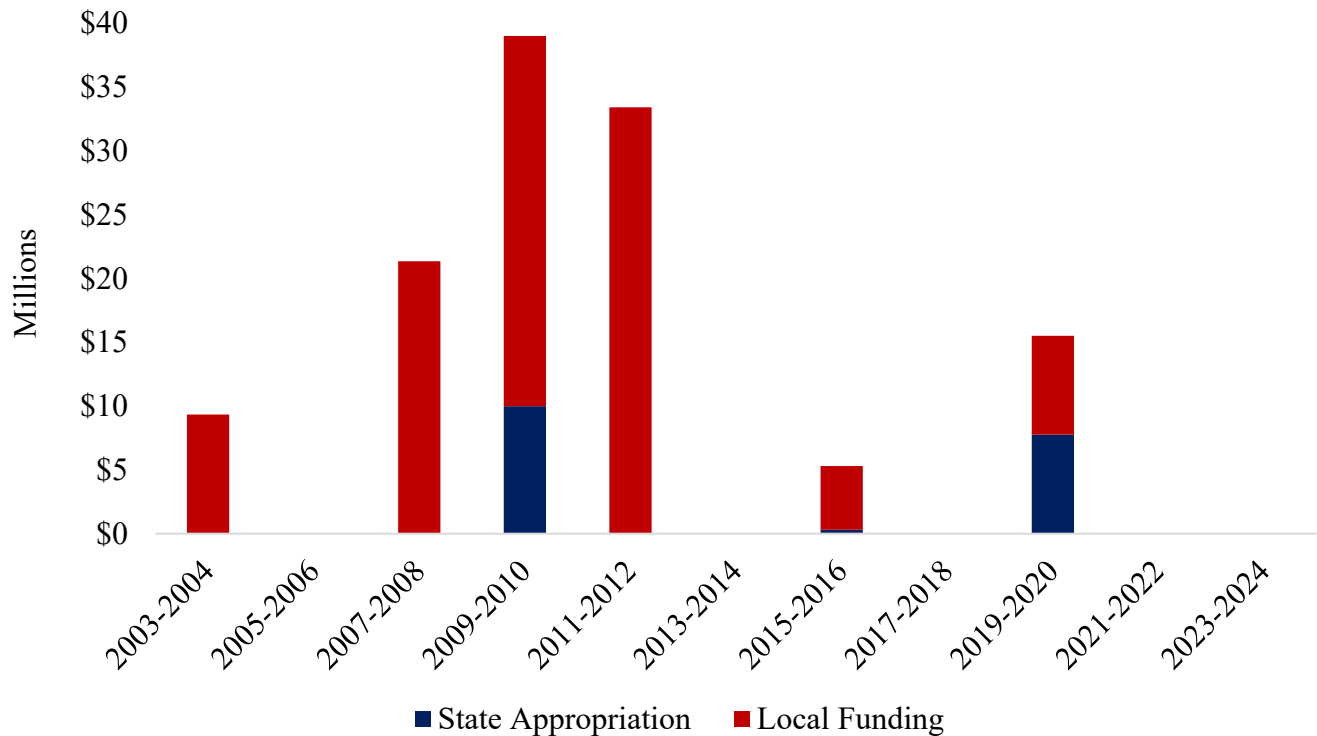
Historic Higher Education Capital Construction Funding, by Source

(BFY2003-2004 to BFY2023-2024)

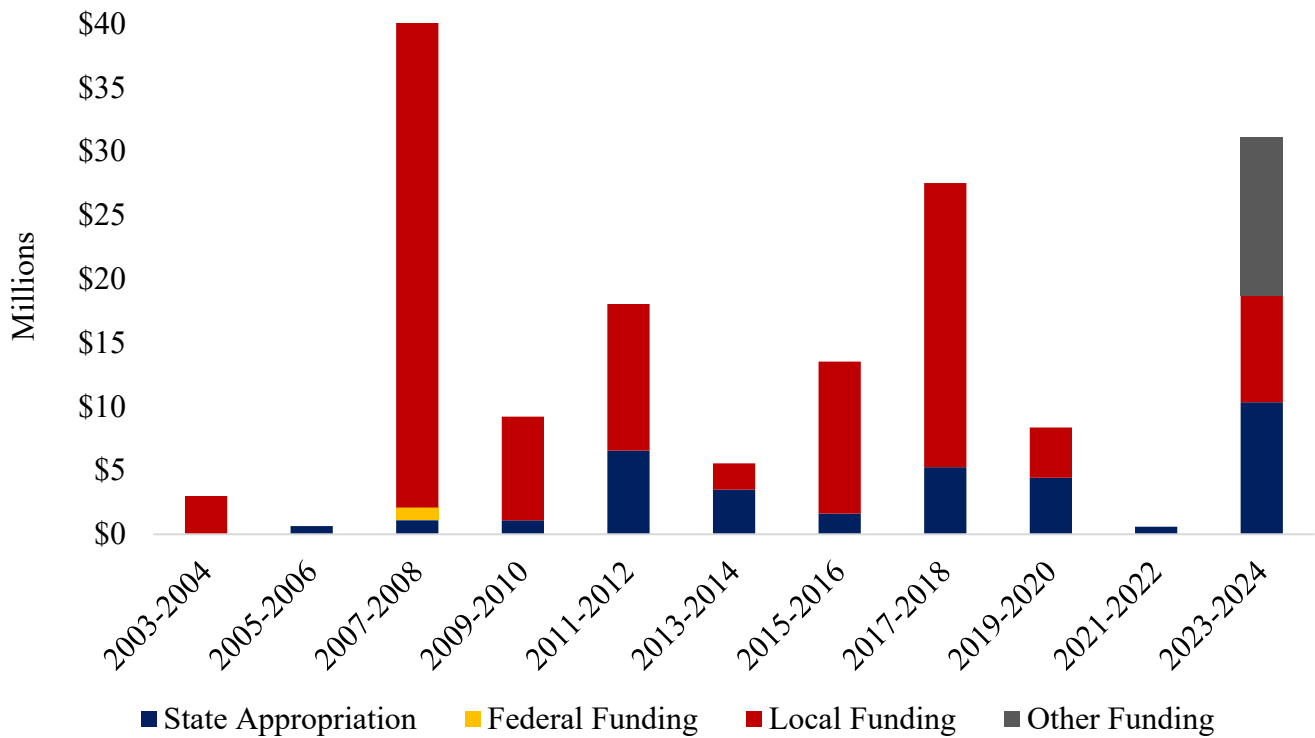
University of Wyoming



Casper College

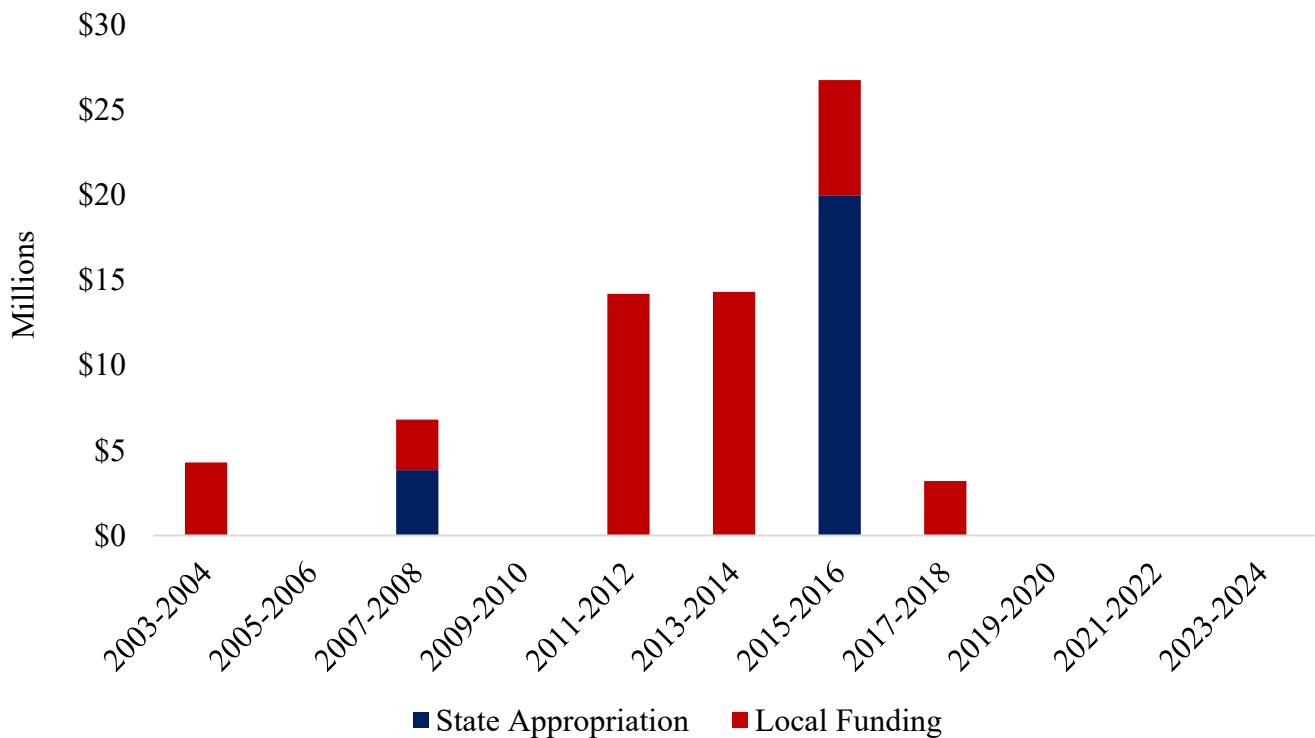


Central Wyoming College

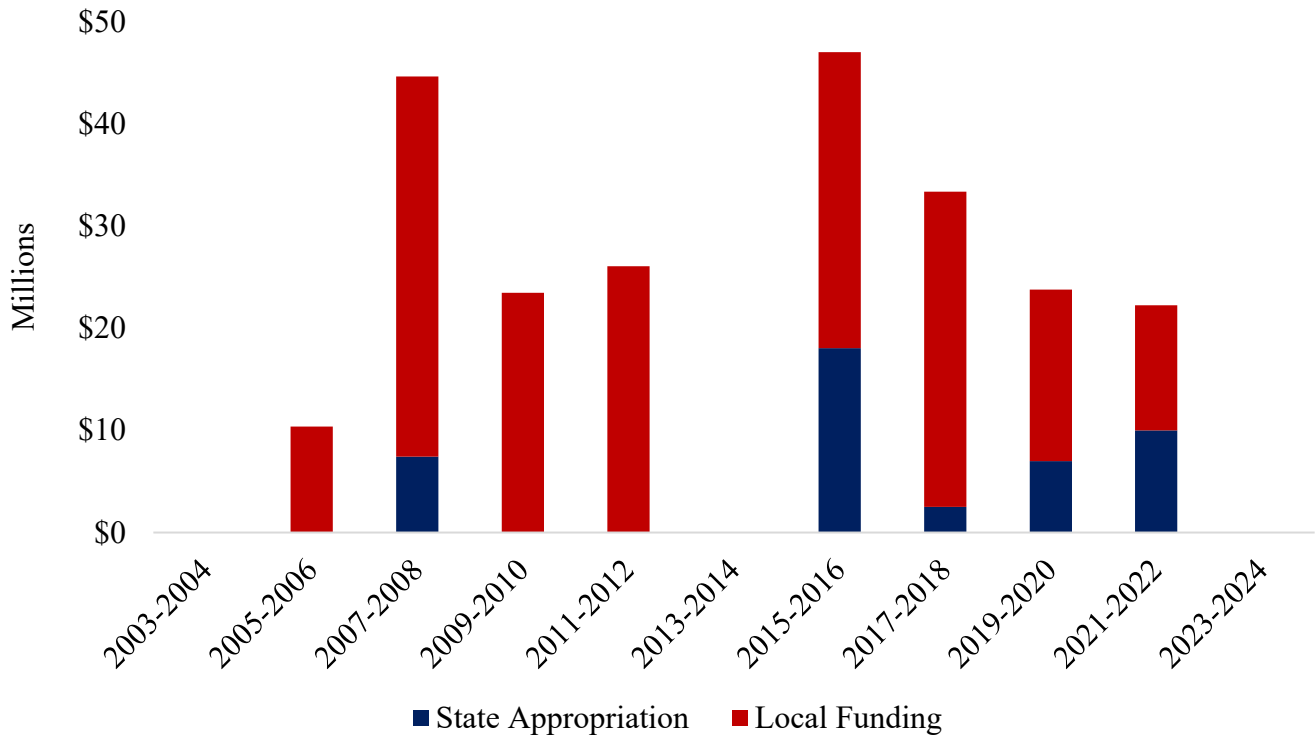


Note: Other funding for Central Wyoming College includes American Rescue Plan Act Capital funds.

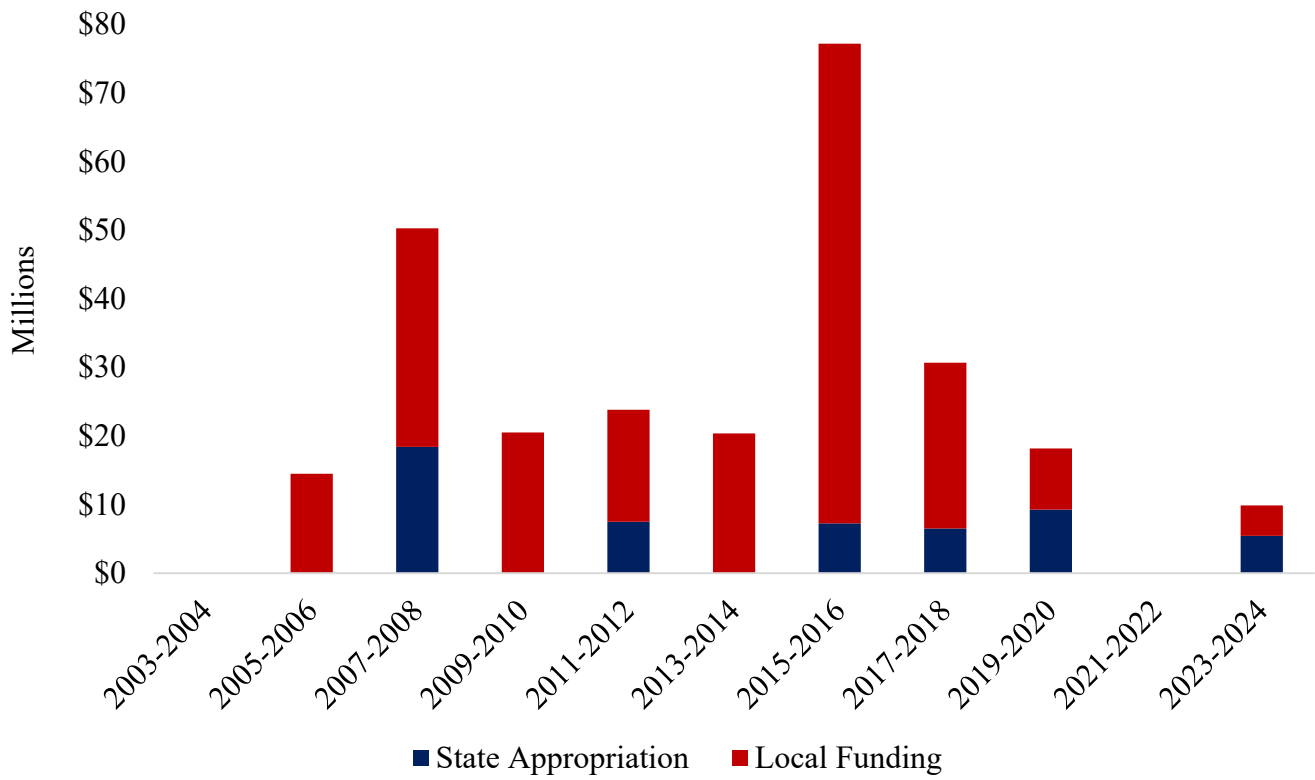
Eastern Wyoming College



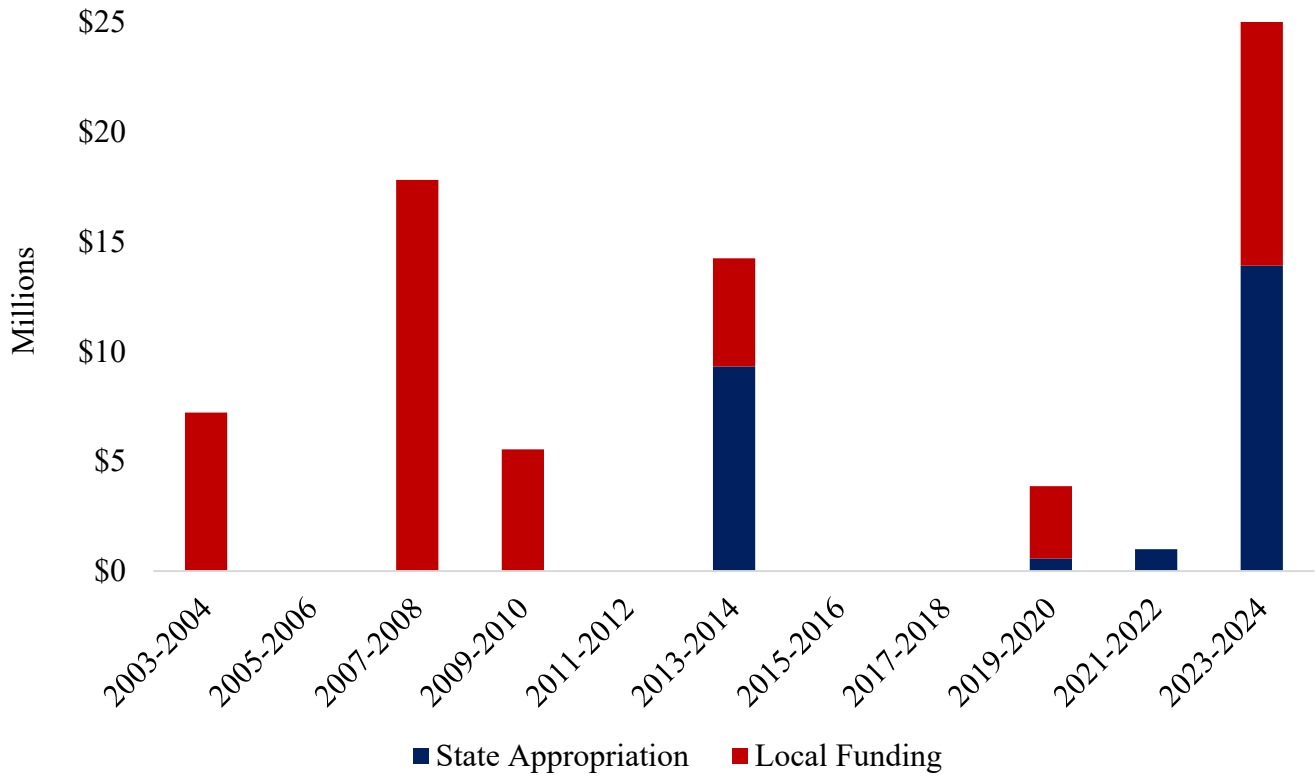
Laramie County Community College



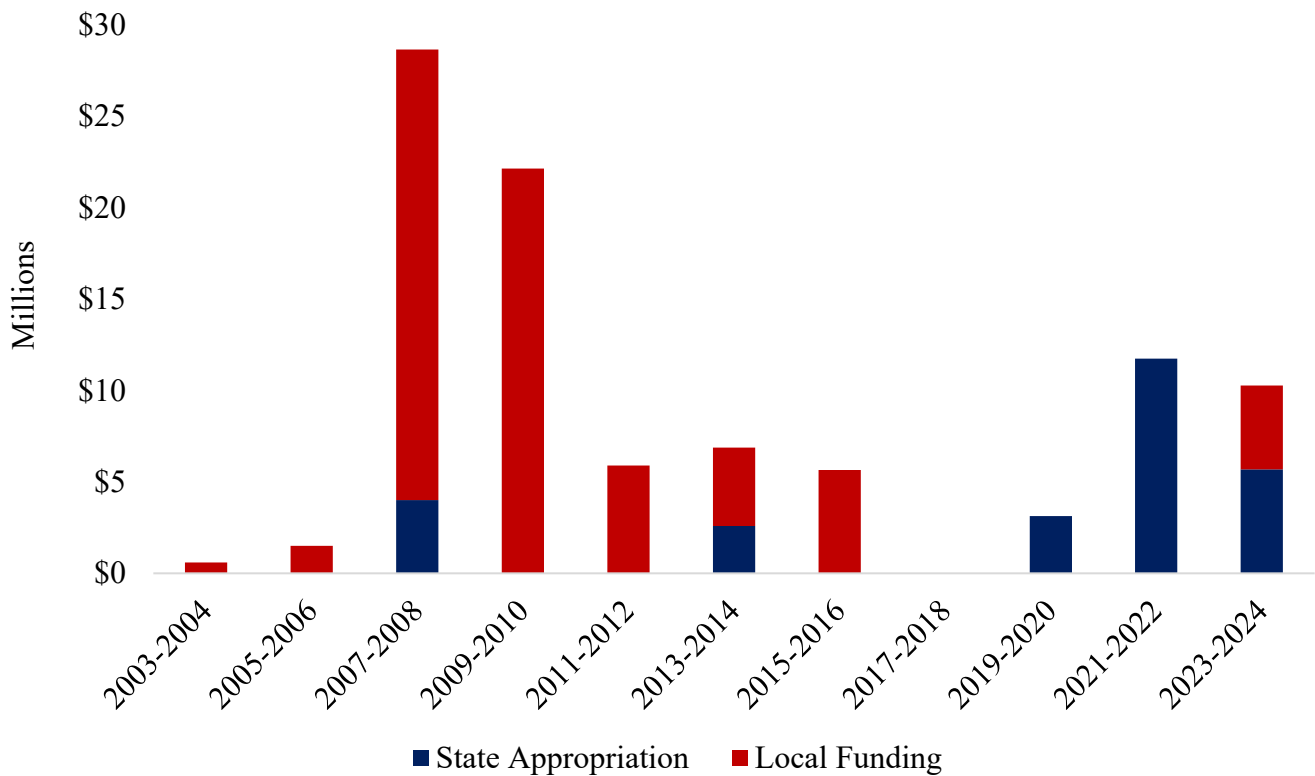
Northern Wyoming Community College District



Northwest College



Western Wyoming Community College





Local Governments

Local governments receive state revenue in the form of sales and use taxes, federal mineral royalties, severance taxes, fuel taxes, and lodging taxes, among others. Local governments have sales, use, and property tax imposition authority. They also receive funding sources such as grants and loans, as well as direct legislative appropriations, known as direct distributions.

Historically, local governments used to receive a share of state revenues from statewide sales and use tax collections. This distribution of state revenues to local governments was eliminated through a process called “de-earmarking,” which took place between 1999 and 2001. These lost revenues have since been at least partially made up through a direct distribution of state funds.

The direct distribution to cities, towns, and counties was initially developed by several legislators and various amendments. The distribution structure was subsequently replaced with a streamlined formula for the distribution of funds to local governments, regularly referred to as the “Madden Formula,” after its designer, former Joint Revenue Committee Chairman Mike Madden. The formula considers costs of government, population, sales and use taxes, and property taxes of Wyoming’s counties and municipalities. The Madden Formula also accounts for counties and municipalities struggling with revenue hardship—those with the lowest assessed values, in terms of counties, and those with the lowest sales and use taxes per capita, in terms of municipalities. Current revenue levels are regularly judged against what the revenue level would have been under the pre-2002 formula, prior to de-earmarking. This comparison has been particularly acute for local governments.

Political Subdivision Taxation Matrix

Local governments have sales, use, and property tax imposition authority. Special districts (for example, community college districts) have authority to impose mill levies, also known as property taxes, within strict conditions established either in Wyoming Statute or by the Wyoming Constitution.

Entity	Tax	Maximum	Citation	Number of Entities at Maximum
Counties	Mill levy	12 mills	Wyoming Constitution Article 15, Section 5	21 of 23 counties at maximum Campbell and Teton Counties are outliers
Cities and Towns	Mill levy	8 mills	Wyoming Constitution Article 15, Section 6	79 of 98 municipalities impose maximum ¹
Community College Districts	Board approved mill levy	4 mills	W.S. 39-13-104(e)(i), (h)(i); 21-18-304(a)(vii)	7 of 8 districts Gillette Community College District is the outlier
Community College Districts	Board approved mill levy	1 mill	W.S. 39-13-104(e)(i); 21-18-303(b)	7 of 8 districts Gillette Community College District is the outlier
Community College Districts	Voter approved mill levy	5 mills	W.S. 39-13-104(e)(i); 21-18-311(f)	1 of 8 districts imposed one mill
Community College Districts	Community College BOCES mill levy	0.5 mills	W.S. 21-20-110(h)	4 of 8 districts at max 1 at partial
Counties, Cities, and Towns	Local Optional Sales and Use Tax	3 percent	W.S. 39-15-204(a)(i), (iii), (iv), and (vi); W.S. 39-16-204(a)(i), (iii), (iv), and (vi)	2 counties at 4 percent 10 counties at 5 percent 1 county at 5.25 percent 1 county at 5.5 percent 9 counties at 6 percent No counties more than 6 percent

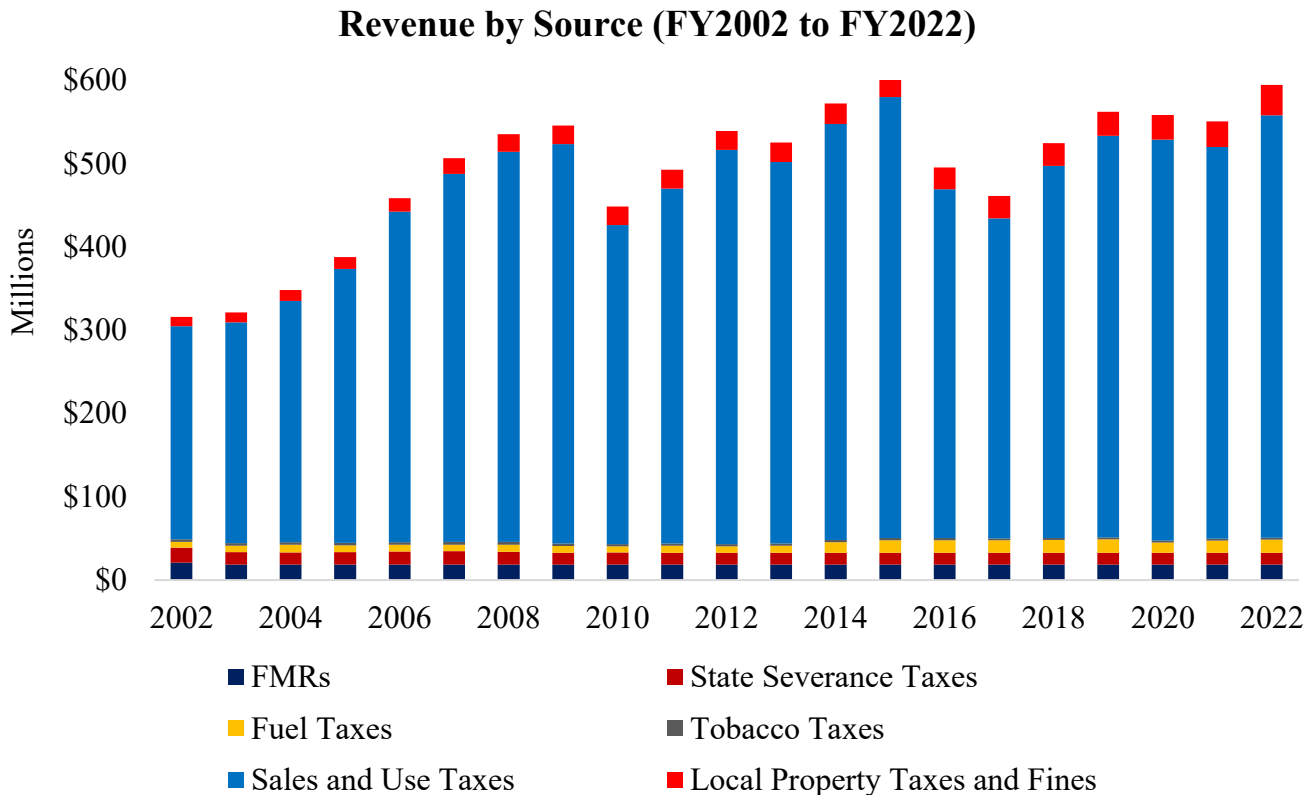
Source: LSO summary of Wyoming Constitution, Wyoming Statute, and 2022 DOR Annual Report.

¹Frannie, Big Horn County and Frannie, Park County counted once; Thermopolis and East Thermopolis counted once.

²Sales and use tax rates effective as of July 1, 2022. Includes the state four percent tax.

City and Town Revenues

Cities and towns receive revenues from various state and local sources. These sources include federal mineral royalties (FMRs), fuel taxes, state and local sales and use taxes, severance taxes, tobacco taxes, and local ad valorem taxes (property taxes), all shown below, while local grants and fees are not included.



Source: LSO analysis of 2022 DOR Annual Report, October 2022 CREG Report, and WYDOT data.

Revenue by Source (FY2018 to FY2022)

Fiscal Year	FMRs	Severance Taxes	Fuel Taxes	Tobacco Taxes	Sales and Use Taxes	Local Property Taxes and Fines	Total
2018	\$ 18,562,500	\$ 14,337,500	\$ 15,330,967	\$ 2,173,916	\$ 446,737,101	\$ 27,456,847	\$ 524,598,831
2019	\$ 18,562,500	\$ 14,337,500	\$ 15,860,163	\$ 2,422,467	\$ 482,203,393	\$ 28,588,432	\$ 561,974,455
2020	\$ 18,562,500	\$ 14,337,500	\$ 12,245,678	\$ 2,349,949	\$ 480,996,546	\$ 29,801,891	\$ 558,294,064
2021	\$ 18,562,500	\$ 14,337,500	\$ 14,322,500	\$ 2,299,083	\$ 470,096,857	\$ 30,942,924	\$ 550,561,364
2022	\$ 18,562,500	\$ 14,337,500	\$ 15,657,305	\$ 2,168,372	\$ 507,108,601	\$ 36,300,597	\$ 594,134,875

Local Government State Revenue

Distribution	FY2012	FY2013	FY2014	FY2015	FY2016
Cities & Towns:					
Sales & Use Taxes:					
Sales Tax @ 3/4%	\$128,611,357	\$124,942,561	\$132,834,896	\$141,294,697	\$110,878,589
Sales Tax @ 1% ⁴	\$95,915,505	\$94,750,645	\$103,008,987	\$109,794,994	\$86,536,367
Use Tax @ 3/4%	\$17,322,643	\$16,510,436	\$20,616,288	\$20,920,689	\$17,037,305
Use Tax @ 1% ⁴	\$12,769,417	\$12,365,000	\$15,387,355	\$15,911,270	\$13,295,002
Total Sales & Use Taxes	\$254,618,922	\$248,568,642	\$271,847,526	\$287,921,650	\$227,747,262
Others:					
Federal Mineral Royalties ¹	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500
Special Fuels Taxes (Diesel)	\$2,153,728	\$2,299,454	\$3,480,906	\$4,150,421	\$3,870,879
Gas Taxes	\$5,605,166	\$6,205,599	\$9,144,451	\$10,856,708	\$11,183,723
Severance Taxes ¹	\$14,126,894	\$14,337,630	\$14,337,500	\$14,337,500	\$14,337,500
Volunteer Fireman's/EMT's Pension Plan ⁵	\$1,958,904	\$1,839,183	\$1,947,458	\$1,801,993	\$2,813,723
Cigarette Taxes	\$2,679,521	\$2,635,962	\$2,509,239	\$2,504,623	\$2,423,879
Lodging Taxes	\$10,154,765	\$10,272,404	\$11,131,996	\$13,051,168	\$13,086,841
Total Other Sources	\$55,241,478	\$56,152,732	\$61,114,050	\$65,264,912	\$66,279,045
Totals to Cities and Towns	\$309,860,400	\$304,721,374	\$332,961,576	\$353,186,561	\$294,026,307
Counties:					
Sales & Use Taxes:					
Sales Tax @ 3/4%	\$70,732,054	\$66,213,443	\$71,318,183	\$76,284,910	\$60,831,098
Sales Tax @ 1% ⁴	\$39,195,389	\$38,923,788	\$44,654,492	\$48,127,358	\$38,966,189
Cap Fac Sales Tax @ 1%	\$70,454,085	\$64,514,650	\$104,433,679	\$108,983,540	\$63,656,453
Use Tax @ 3/4%	\$9,126,535	\$8,385,677	\$10,575,424	\$10,862,076	\$8,742,650
Use Tax @ 1% ⁴	\$4,913,509	\$4,816,499	\$6,231,333	\$6,606,010	\$5,673,196
Cap Fac Use Tax @ 1%	\$8,057,614	\$5,647,353	\$12,911,323	\$13,896,374	\$11,244,031
Total Sales & Use Taxes	\$202,479,186	\$188,501,410	\$250,124,434	\$264,760,269	\$189,113,617
Others:					
Railroad Car Taxes	\$2,540,145	\$2,432,929	\$2,206,459	\$2,097,928	\$2,145,736
U.S. Forest Reserve ²	\$4,469,293	\$4,309,863	\$4,186,816	\$3,868,775	\$4,257,107
Taylor Grazing Act ²	\$646,997	\$602,870	\$479,490	\$513,843	\$756,966
Special Fuels Taxes (Diesel)	\$8,614,911	\$9,197,817	\$13,923,625	\$16,601,682	\$15,483,515
Gas Taxes	\$5,044,649	\$5,585,046	\$8,230,006	\$9,827,287	\$10,093,476
Gas Taxes, State County Road Fund	\$5,231,488	\$5,791,900	\$8,534,821	\$10,128,760	\$10,436,058
Severance Taxes ¹	\$5,923,740	\$6,014,056	\$6,014,000	\$6,014,000	\$6,014,000
Cigarette Taxes	\$420,184	\$367,239	\$339,200	\$346,612	\$334,239
Lodging Taxes	\$3,030,304	\$3,240,623	\$3,530,426	\$4,001,181	\$4,408,070
Total Other Sources	\$35,921,712	\$37,542,343	\$47,444,843	\$53,400,067	\$53,929,166
Totals to Counties	\$238,400,898	\$226,043,753	\$297,569,277	\$318,160,336	\$243,042,783
Other Funding Sources for Local Governments:					
Federal Mineral Royalty Grants ³	\$20,768,157	\$69,598,385	\$17,957,639	\$16,700,000	\$16,700,000
Business Ready and Community Facility Grant:	\$44,250,000	\$29,250,000	\$24,880,000	\$20,794,025	\$20,794,025
FMRs/Sev Taxes-State Aid County Roads	\$4,495,050	\$4,495,000	\$4,495,000	\$4,495,000	\$4,495,000
FMRs/Sev Taxes-Highway Fund for Co. Rds	\$4,455,000	\$4,455,000	\$4,455,000	\$4,455,000	\$4,455,000
Joint Powers Board Loans ³	\$664,208	\$1,030,773	\$0	\$1,925,271	\$119,818
Water Development Expenditures	\$49,294,091	\$29,927,178	\$40,826,867	\$49,684,669	\$28,210,532
Direct Legislative Appropriation	\$53,728,280	\$40,500,000	\$60,500,000	\$52,500,000	\$60,500,000
Total Other Funding Sources	\$177,654,786	\$179,256,336	\$153,114,506	\$150,553,965	\$135,274,375
Grand Totals	\$725,916,083	\$710,021,463	\$783,645,359	\$821,900,863	\$672,343,466

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.

¹FMR and Severance Taxes to Cities & Towns, and Counties beginning with FY1995 are distributed monthly based on CREG estimates. Variances from CREG projections are corrected in the next fiscal year's distributions.

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

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

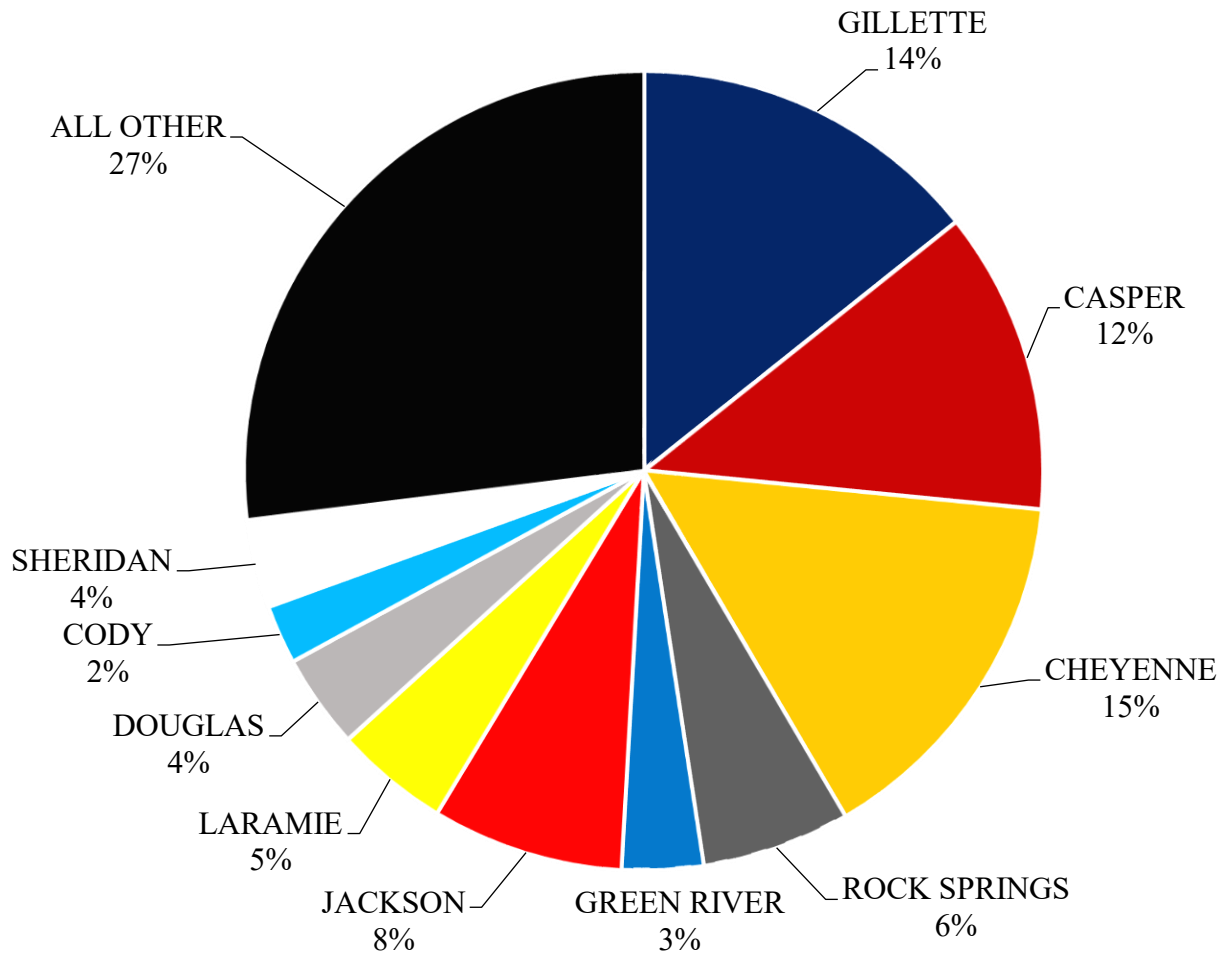
⁴FY2007 forward includes an optional economic development one cent sales tax.

⁵The Volunteer Firemen's and EMT's pension accounts were merged in FY2016 as well as receiving an increase in the contribution amount.

Local Government State Revenue

FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
\$102,746,721	\$118,994,258	\$132,200,849	\$136,460,247	\$131,934,991	\$146,128,622
\$79,993,867	\$92,098,559	\$103,529,196	\$107,553,318	\$105,040,605	\$117,818,778
\$14,306,055	\$16,973,559	\$21,583,180	\$18,973,697	\$15,422,321	\$15,765,058
\$11,349,122	\$13,380,747	\$17,173,278	\$15,224,134	\$12,546,553	\$12,796,148
\$208,395,764	\$241,447,123	\$274,486,502	\$278,211,397	\$264,944,470	\$292,508,606
\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500
\$3,767,143	\$3,735,592	\$4,129,077	\$4,142,527	\$3,796,414	\$4,179,381
\$11,284,159	\$11,375,095	\$11,731,086	\$8,103,151	\$10,526,085	\$11,477,924
\$14,337,500	\$14,337,500	\$14,337,500	\$14,347,971	\$14,337,500	\$14,337,500
\$3,192,350	\$2,956,962	\$3,083,427	\$3,914,647	\$7,432,017	\$5,272,414
\$2,254,190	\$2,173,916	\$2,129,162	\$2,067,456	\$2,024,440	\$1,900,255
\$12,928,714	\$14,515,251	\$15,312,418	\$14,847,896	\$13,931,183	\$20,369,930
\$66,326,556	\$67,656,816	\$69,285,170	\$65,986,148	\$70,610,140	\$76,099,903
\$274,722,320	\$309,103,939	\$343,771,673	\$344,197,545	\$335,554,610	\$368,608,509
\$56,846,961	\$67,275,592	\$72,110,894	\$71,836,863	\$68,840,351	\$79,205,400
\$36,541,344	\$42,016,998	\$46,592,592	\$47,587,466	\$46,749,093	\$55,765,534
\$56,015,799	\$54,454,604	\$61,669,052	\$60,708,819	\$69,184,052	\$62,818,855
\$7,468,858	\$8,960,969	\$11,240,487	\$9,264,547	\$8,044,483	\$8,414,132
\$4,971,996	\$5,776,158	\$7,468,372	\$6,320,313	\$5,676,860	\$5,973,843
\$9,036,863	\$10,267,126	\$8,635,493	\$7,067,143	\$7,407,944	\$7,137,508
\$170,881,821	\$188,751,446	\$207,716,890	\$202,785,149	\$205,902,785	\$219,315,272
\$2,181,832	\$1,816,860	\$1,811,216	\$1,785,370	\$1,860,404	\$1,445,508
\$1,529,125	\$4,803,309	\$4,615,383	\$4,404,766	\$3,855,100	\$5,012,315
\$907,287	\$680,978	\$594,326	\$592,454	\$594,038	\$563,709
\$15,068,571	\$14,942,368	\$16,516,307	\$16,570,107	\$15,185,657	\$16,717,523
\$10,183,868	\$10,265,710	\$10,586,103	\$10,042,112	\$9,501,602	\$10,358,256
\$10,266,458	\$10,520,100	\$10,807,560	\$10,307,178	\$9,587,388	\$10,574,908
\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000
\$318,920	\$302,270	\$293,306	\$282,493	\$275,969	\$268,117
\$4,675,848	\$5,490,558	\$6,034,582	\$6,249,415	\$4,670,999	\$7,428,722
\$51,145,909	\$54,836,153	\$57,272,782	\$56,247,894	\$51,545,156	\$58,383,058
\$222,027,731	\$243,587,600	\$264,989,672	\$259,033,043	\$257,447,941	\$277,698,330
\$16,700,000	\$13,849,000	\$11,036,500	\$11,554,900	\$9,487,000	\$9,426,000
\$20,794,025	\$20,794,025	\$19,294,025	\$19,294,025	\$14,650,000	\$10,921,543
\$4,495,000	\$4,495,000	\$4,495,000	\$4,495,000	\$4,495,000	\$4,495,000
\$4,455,000	\$4,455,000	\$4,455,000	\$4,455,000	\$4,455,000	\$4,455,000
\$257,050	\$2,892,000	\$0	\$4,700,000	\$0	\$0
\$29,085,625	\$38,825,962	\$28,247,647	\$33,460,384	\$33,871,952	\$23,479,383
\$52,500,000	\$52,500,000	\$52,500,000	\$52,500,000	\$52,500,000	\$52,500,000
\$128,286,700	\$137,810,987	\$120,028,172	\$130,459,309	\$119,458,952	\$105,276,926
\$625,036,750	\$690,502,526	\$728,789,517	\$733,689,897	\$712,461,503	\$751,583,765

MUNICIPALITIES' FY2022 SALES AND USE TAX RECEIPTS



Top 10 Historical Sales and Use Tax Municipality Collections (Millions)

City/Town	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
CHEYENNE	\$13.60	\$13.58	\$16.14	\$18.08	\$15.96	\$15.57	\$17.34	\$19.88	\$19.51	\$22.02	\$24.34
GILLETTE	\$26.79	\$23.73	\$27.01	\$29.78	\$20.35	\$16.43	\$19.88	\$23.09	\$23.66	\$16.90	\$23.14
CASPER	\$21.00	\$22.43	\$23.26	\$23.90	\$17.16	\$15.60	\$16.11	\$19.20	\$18.82	\$18.45	\$19.87
JACKSON	\$5.09	\$5.46	\$5.92	\$6.61	\$6.97	\$7.38	\$8.20	\$8.65	\$8.83	\$9.71	\$12.56
ROCK SPRINGS	\$13.37	\$11.97	\$11.57	\$11.32	\$9.85	\$8.96	\$11.15	\$11.23	\$10.05	\$8.60	\$9.75
LARAMIE	\$4.81	\$4.73	\$4.95	\$5.27	\$5.30	\$5.36	\$5.62	\$5.74	\$6.06	\$7.75	\$7.49
DOUGLAS	\$4.23	\$6.40	\$6.90	\$8.69	\$3.94	\$3.26	\$6.08	\$9.37	\$10.22	\$6.74	\$6.18
SHERIDAN	\$3.40	\$3.63	\$4.01	\$4.02	\$3.99	\$3.75	\$4.02	\$4.20	\$4.43	\$4.98	\$5.76
GREEN RIVER	\$7.27	\$6.50	\$6.24	\$6.11	\$5.35	\$4.87	\$6.06	\$6.10	\$5.45	\$4.67	\$5.29
CODY	\$2.71	\$2.62	\$3.31	\$3.10	\$2.88	\$2.79	\$2.91	\$3.09	\$3.30	\$3.39	\$3.85
ALL OTHER	\$43.66	\$40.40	\$44.14	\$45.34	\$36.17	\$33.08	\$38.60	\$43.23	\$45.10	\$44.15	\$43.66
TOTAL	\$145.9	\$141.5	\$153.5	\$162.2	\$127.9	\$117.1	\$136.0	\$153.8	\$155.4	\$147.4	\$161.9

Note: The numbers provided are rounded to the nearest ten thousand dollars and are the municipalities' share of the statewide four percent sales and use taxes; the numbers may not add due to rounding.

Actual Municipal Allocation of Local Share of Statewide Four Percent Sales and Use Tax

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
AFTON	\$530,363	\$436,362	\$440,192	\$466,901	\$497,072	\$483,900	\$517,350	\$586,239	\$532,172	\$662,192	\$729,496
ALBIN	\$41,383	\$41,348	\$48,884	\$54,774	\$48,435	\$47,264	\$52,616	\$60,311	\$60,942	\$68,772	\$76,016
ALPINE	\$229,797	\$189,067	\$189,670	\$201,179	\$214,810	\$209,118	\$223,573	\$253,343	\$229,978	\$286,167	\$315,252
BAGGS	\$151,295	\$144,255	\$153,274	\$154,208	\$132,446	\$121,122	\$126,180	\$157,051	\$243,942	\$288,627	\$166,570
BAIROIL	\$61,539	\$55,065	\$52,782	\$51,678	\$45,304	\$41,222	\$51,300	\$51,682	\$46,185	\$39,528	\$44,807
BAR NUNN	\$839,945	\$897,418	\$929,556	\$955,006	\$686,492	\$624,209	\$644,602	\$767,952	\$749,689	\$734,996	\$791,429
BASIN	\$255,248	\$232,970	\$322,106	\$260,418	\$224,512	\$208,672	\$242,242	\$252,054	\$248,241	\$268,766	\$315,591
BEAR RIVER	\$129,300	\$114,401	\$108,461	\$111,402	\$105,913	\$100,399	\$106,437	\$115,293	\$121,266	\$129,422	\$139,018
BIG PINEY	\$1,008,607	\$666,194	\$729,657	\$754,828	\$511,759	\$439,717	\$714,341	\$588,947	\$393,745	\$221,804	\$270,675
BUFFALO	\$2,130,377	\$1,769,153	\$2,323,856	\$1,875,653	\$1,486,953	\$1,367,798	\$1,506,541	\$1,665,631	\$1,358,906	\$1,324,596	\$1,652,721
BURLINGTON	\$57,208	\$52,214	\$72,887	\$58,928	\$50,319	\$46,768	\$54,292	\$56,492	\$55,550	\$60,144	\$70,622
BURNS	\$68,819	\$68,760	\$81,563	\$91,391	\$80,547	\$78,599	\$87,500	\$100,297	\$98,622	\$111,292	\$123,015
BYRON	\$117,792	\$107,511	\$148,780	\$120,286	\$103,607	\$96,297	\$111,789	\$116,318	\$113,994	\$123,419	\$144,922
CASPER	\$20,995,223	\$22,431,802	\$23,261,187	\$23,898,056	\$17,161,685	\$15,604,659	\$16,112,720	\$19,196,026	\$18,823,207	\$18,454,316	\$19,871,217
CHEYENNE	\$13,595,932	\$13,584,352	\$16,135,412	\$18,079,592	\$15,957,184	\$15,573,089	\$17,342,077	\$19,878,431	\$19,510,446	\$22,016,900	\$24,336,034
CHUGWATER	\$52,396	\$49,565	\$61,318	\$77,253	\$62,261	\$59,870	\$75,379	\$97,343	\$74,349	\$65,356	\$85,975
CLERMONT	\$27,697	\$29,519	\$32,582	\$32,671	\$32,435	\$30,336	\$32,459	\$33,953	\$36,237	\$40,773	\$47,145
CODY	\$2,711,264	\$2,616,895	\$3,307,738	\$3,101,046	\$2,884,110	\$2,785,678	\$2,909,689	\$3,085,236	\$3,289,714	\$3,388,479	\$3,847,728
COKEVILLE	\$148,479	\$122,163	\$122,620	\$130,060	\$138,796	\$135,118	\$144,458	\$163,694	\$148,597	\$184,902	\$203,695
COWLEY	\$130,107	\$118,751	\$164,810	\$133,247	\$114,440	\$106,366	\$123,477	\$128,479	\$126,339	\$136,785	\$160,616
DAYTON	\$147,652	\$157,367	\$173,695	\$174,168	\$173,365	\$163,299	\$174,724	\$182,767	\$191,826	\$215,842	\$249,571
DEAVER	\$35,358	\$32,271	\$44,584	\$36,045	\$31,100	\$28,905	\$33,556	\$34,915	\$34,140	\$36,963	\$43,403
DIAMONDVILLE	\$204,541	\$168,288	\$169,005	\$179,259	\$191,202	\$186,135	\$199,001	\$225,500	\$204,703	\$254,716	\$280,605
DIXON	\$33,353	\$31,802	\$33,944	\$34,151	\$29,198	\$26,702	\$27,817	\$34,623	\$53,778	\$63,629	\$36,721
DOUGLAS	\$4,228,215	\$6,400,002	\$6,904,540	\$8,692,268	\$3,942,614	\$3,263,051	\$6,082,204	\$9,365,441	\$10,221,567	\$6,737,026	\$6,180,393
DUBOIS	\$221,260	\$219,328	\$228,182	\$236,387	\$192,428	\$178,936	\$196,799	\$193,064	\$209,875	\$228,268	\$236,948
E THERMOPOLIS	\$65,862	\$67,556	\$87,155	\$71,074	\$60,422	\$53,470	\$62,106	\$62,670	\$69,903	\$62,612	\$71,288
EDGERTON	\$74,013	\$79,077	\$82,056	\$84,303	\$60,491	\$55,003	\$56,800	\$67,669	\$67,720	\$66,393	\$71,491
ELK MOUNTAIN	\$65,676	\$62,620	\$66,489	\$66,894	\$57,494	\$52,578	\$54,774	\$68,174	\$105,893	\$125,290	\$72,306
ENCAMPMENT	\$154,734	\$147,534	\$156,773	\$157,728	\$135,456	\$123,875	\$129,048	\$160,620	\$249,486	\$295,187	\$170,355
EVANSTON	\$3,084,987	\$2,729,524	\$2,589,254	\$2,659,449	\$2,527,823	\$2,396,226	\$2,540,349	\$2,751,716	\$2,896,821	\$3,091,654	\$3,320,901
EVANSVILLE	\$965,577	\$1,031,645	\$1,105,872	\$1,136,150	\$786,379	\$715,034	\$738,394	\$879,692	\$861,989	\$845,096	\$909,981
FORT LARAMIE	\$37,492	\$36,938	\$36,827	\$35,119	\$33,230	\$32,472	\$31,865	\$38,559	\$40,206	\$42,034	\$46,180
FRANNIE	\$5,411	\$5,223	\$6,581	\$6,170	\$5,756	\$5,560	\$5,807	\$6,157	\$6,566	\$6,763	\$7,679
FRANNIE-BH	\$27,412	\$25,019	\$34,565	\$27,945	\$24,111	\$22,410	\$26,015	\$27,069	\$26,618	\$28,819	\$33,840
GILLETTE	\$26,793,796	\$23,733,770	\$27,007,811	\$29,784,907	\$20,349,991	\$16,434,798	\$19,884,514	\$23,086,875	\$23,664,218	\$16,904,307	\$23,143,432
GLENDO	\$50,666	\$47,929	\$59,014	\$74,351	\$60,206	\$57,893	\$72,890	\$94,129	\$71,894	\$63,198	\$83,136
GLENROCK	\$1,779,719	\$2,693,857	\$2,901,712	\$3,653,025	\$1,660,489	\$1,374,282	\$2,564,593	\$3,948,987	\$4,424,885	\$2,916,438	\$2,675,473
GRANGER	\$80,698	\$72,208	\$69,370	\$67,919	\$59,408	\$54,055	\$67,271	\$67,772	\$60,564	\$51,834	\$58,756
GREEN RIVER	\$7,265,666	\$6,501,401	\$6,240,323	\$6,109,791	\$5,348,899	\$4,866,874	\$6,056,799	\$6,101,927	\$5,452,933	\$4,666,931	\$5,290,197
GREYBULL	\$366,882	\$334,859	\$462,620	\$374,022	\$322,703	\$299,935	\$348,187	\$362,291	\$356,448	\$385,921	\$453,157
GUERNSEY	\$283,485	\$268,166	\$330,769	\$416,730	\$336,857	\$323,917	\$407,830	\$526,663	\$402,257	\$353,598	\$465,157
HANNA	\$289,180	\$275,724	\$293,250	\$295,037	\$253,153	\$231,509	\$241,177	\$300,181	\$466,261	\$551,672	\$318,375
HARTVILLE	\$15,324	\$14,495	\$17,849	\$22,487	\$18,209	\$17,509	\$22,045	\$28,468	\$21,744	\$19,113	\$25,144
HUDSON	\$104,367	\$103,452	\$107,545	\$111,412	\$90,335	\$84,002	\$92,387	\$90,634	\$98,526	\$107,160	\$111,235
HULETT	\$76,326	\$86,977	\$93,602	\$106,126	\$83,439	\$87,201	\$78,449	\$97,236	\$101,256	\$102,373	\$115,078
JACKSON	\$5,092,908	\$5,460,609	\$5,923,661	\$6,610,881	\$6,974,270	\$7,379,219	\$8,199,567	\$8,647,064	\$8,834,311	\$9,713,537	\$12,561,502
KAYCEE	\$122,200	\$101,480	\$133,327	\$107,613	\$85,293	\$78,458	\$86,417	\$95,542	\$79,848	\$77,832	\$97,113
KEMMERER	\$737,124	\$606,477	\$608,737	\$645,673	\$689,052	\$670,793	\$717,161	\$812,657	\$737,709	\$917,945	\$1,011,243
KIRBY	\$23,855	\$24,468	\$31,569	\$25,743	\$21,885	\$19,367	\$22,495	\$22,699	\$25,121	\$22,501	\$25,619
LA BARGE	\$152,919	\$125,817	\$126,294	\$133,957	\$142,947	\$139,159	\$148,779	\$168,590	\$153,041	\$190,432	\$209,787
LAGRANGE	\$73,028	\$71,950	\$71,581	\$68,261	\$64,726	\$63,249	\$62,068	\$75,106	\$78,314	\$81,875	\$89,952
LANDER	\$1,706,056	\$1,691,158	\$1,756,022	\$1,819,162	\$1,465,743	\$1,384,298	\$1,522,486	\$1,493,590	\$1,623,646	\$1,765,937	\$1,833,090
LARAMIE	\$4,813,407	\$4,725,515	\$4,950,629	\$5,272,088	\$5,298,869	\$5,359,111	\$5,623,484	\$5,738,787	\$6,056,194	\$7,750,023	\$7,493,945
LINGLE	\$76,289	\$75,162	\$74,928	\$71,454	\$67,615	\$66,073	\$64,839	\$78,459	\$81,810	\$85,530	\$93,967
LOST SPRINGS	\$2,763	\$4,183	\$4,513	\$5,681	\$2,579	\$2,135	\$3,979	\$6,127	\$6,692	\$4,411	\$4,046
LOVELL	\$468,783	\$427,866	\$591,863	\$478,513	\$412,333	\$383,241	\$444,895	\$462,917	\$455,205	\$492,843	\$578,707
LUSK	\$418,301	\$517,462	\$608,836	\$555,859	\$379,753	\$367,610	\$545,160	\$619,739	\$721,261	\$375,686	\$322,503
LYMAN	\$527,935	\$467,105	\$439,708	\$451,629	\$429,365	\$407,012	\$431,492	\$467,394	\$493,240	\$526,414	\$565,448
MANDERSON	\$22,644	\$20,668	\$28,554	\$23,085	\$19,918	\$18,512	\$21,491	\$22,361	\$21,989	\$23,807	\$27,954
MANVILLE	\$25,360	\$31,371	\$36,538	\$33,359	\$23,023	\$22,287	\$33,051	\$37,572	\$43,727	\$22,776	\$19,552
MARBLETON	\$1,998,943	\$1,320,318	\$1,405,894	\$1,454,392	\$985,273	\$846,572	\$1,375,297	\$1,133,880	\$775,622	\$436,923	\$533,191
MEDICINE BOW	\$97,654	\$93,110	\$99,033	\$99,637	\$85,488	\$78,179	\$81,444	\$101,369	\$157,453	\$186,296	\$107,513

Actual Municipal Allocation of Local Share of Statewide Four Percent Sales and Use Tax

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
MEETEETSE	\$93,128	\$89,887	\$113,271	\$106,194	\$99,066	\$95,685	\$99,944	\$105,974	\$112,998	\$116,390	\$132,165
MIDWEST	\$153,339	\$163,830	\$169,584	\$174,227	\$125,324	\$113,954	\$117,677	\$140,196	\$137,483	\$134,788	\$145,137
MILLS	\$1,313,625	\$1,403,509	\$1,455,560	\$1,495,412	\$1,074,253	\$976,790	\$1,009,867	\$1,203,113	\$1,180,172	\$1,157,044	\$1,245,880
MOORCROFT	\$201,079	\$229,140	\$245,644	\$278,513	\$219,818	\$230,330	\$207,211	\$256,837	\$269,571	\$272,543	\$306,369
MOUNTAIN VIEW	\$321,004	\$284,017	\$270,735	\$278,074	\$263,251	\$249,546	\$264,556	\$286,568	\$300,243	\$320,437	\$344,197
NEWCASTLE	\$957,823	\$675,096	\$719,617	\$803,416	\$975,799	\$630,058	\$605,011	\$781,108	\$851,113	\$762,523	\$658,820
OPAL	\$26,643	\$21,921	\$22,044	\$23,382	\$24,906	\$24,246	\$25,922	\$29,373	\$26,664	\$33,179	\$36,551
PAVILLION	\$52,638	\$52,178	\$54,240	\$56,190	\$45,658	\$42,456	\$46,695	\$45,808	\$49,797	\$54,161	\$56,221
PINE BLUFFS	\$258,128	\$257,907	\$305,726	\$342,563	\$302,119	\$294,812	\$328,196	\$376,196	\$380,399	\$429,268	\$474,485
PINE HAVEN	\$97,650	\$111,277	\$119,305	\$135,270	\$106,750	\$111,855	\$100,628	\$124,727	\$130,911	\$132,355	\$148,782
PINEDALE	\$3,709,190	\$2,449,951	\$2,639,797	\$2,730,860	\$1,844,883	\$1,585,171	\$2,575,187	\$2,123,144	\$1,407,428	\$792,833	\$967,518
POWELL	\$1,798,206	\$1,735,617	\$2,189,571	\$2,052,750	\$1,912,844	\$1,847,560	\$1,929,808	\$2,046,237	\$2,181,854	\$2,247,359	\$2,551,949
RANCHESTER	\$166,768	\$177,740	\$197,329	\$197,866	\$195,749	\$184,383	\$197,284	\$206,366	\$217,166	\$244,355	\$282,539
RAWLINS	\$3,183,725	\$3,035,595	\$3,222,951	\$3,242,587	\$2,787,087	\$2,548,796	\$2,655,236	\$3,304,852	\$5,133,306	\$6,073,635	\$3,505,158
RIVERSIDE	\$17,880	\$17,048	\$18,197	\$18,308	\$15,653	\$14,314	\$14,912	\$18,561	\$28,829	\$34,111	\$19,686
RIVERTON	\$2,418,831	\$2,397,707	\$2,506,030	\$2,596,138	\$2,095,738	\$1,948,804	\$2,162,984	\$2,121,932	\$2,334,485	\$2,539,073	\$2,635,625
ROCK RIVER	\$38,269	\$37,570	\$39,391	\$41,949	\$42,130	\$42,609	\$44,710	\$45,627	\$48,149	\$61,616	\$59,580
ROCK SPRINGS	\$13,373,702	\$11,966,940	\$11,565,761	\$11,323,834	\$9,845,564	\$8,958,315	\$11,148,576	\$11,231,641	\$10,049,257	\$8,600,727	\$9,749,350
ROLLING HILLS	\$303,989	\$460,131	\$493,021	\$620,673	\$282,444	\$233,761	\$435,722	\$670,930	\$722,703	\$476,333	\$436,977
SARATOGA	\$581,110	\$554,072	\$589,300	\$592,890	\$508,713	\$465,219	\$484,647	\$603,218	\$936,957	\$1,108,591	\$639,779
SHERIDAN	\$3,402,444	\$3,626,299	\$4,007,841	\$4,018,756	\$3,985,791	\$3,754,362	\$4,017,040	\$4,201,965	\$4,428,713	\$4,983,195	\$5,761,886
SHOSHONI	\$147,887	\$146,596	\$152,199	\$157,672	\$127,175	\$118,258	\$130,064	\$127,595	\$138,706	\$150,861	\$156,598
SINCLAIR	\$148,888	\$141,960	\$151,174	\$152,095	\$130,339	\$119,195	\$124,173	\$154,552	\$240,061	\$284,035	\$163,920
STAR VALLEY RANCH	\$417,129	\$343,199	\$344,438	\$365,337	\$389,927	\$379,594	\$405,833	\$459,873	\$417,461	\$519,454	\$572,251
SUNDANCE	\$235,556	\$268,427	\$288,564	\$327,177	\$257,507	\$269,822	\$242,739	\$300,873	\$315,791	\$319,273	\$358,898
SUPERIOR	\$195,067	\$174,548	\$167,394	\$163,892	\$143,606	\$129,887	\$161,644	\$162,848	\$148,578	\$127,161	\$144,144
TEN SLEEP	\$52,077	\$50,375	\$54,099	\$58,472	\$46,198	\$47,114	\$46,196	\$47,389	\$49,107	\$58,598	\$62,570
THAYNE	\$101,577	\$83,573	\$83,814	\$88,899	\$94,952	\$92,436	\$98,826	\$111,985	\$101,657	\$126,494	\$139,351
THERMOPOLIS	\$780,234	\$800,293	\$1,032,144	\$841,696	\$715,782	\$633,426	\$735,739	\$742,420	\$823,542	\$737,651	\$839,867
TORRINGTON	\$1,059,727	\$1,044,080	\$1,058,246	\$1,009,169	\$939,247	\$917,822	\$900,680	\$1,089,879	\$1,136,420	\$1,188,099	\$1,305,301
UPTON	\$298,302	\$210,250	\$224,049	\$250,139	\$303,815	\$196,169	\$188,370	\$243,198	\$264,994	\$237,412	\$205,124
VAN TASSELL	\$4,004	\$4,954	\$5,770	\$5,267	\$3,635	\$3,519	\$5,219	\$5,932	\$6,904	\$3,596	\$3,087
WAMSUTTER	\$261,831	\$234,289	\$226,710	\$221,968	\$192,757	\$175,386	\$218,267	\$219,894	\$196,506	\$168,181	\$190,642
WHEATLAND	\$896,425	\$847,987	\$1,045,564	\$1,317,288	\$1,065,198	\$1,024,279	\$1,289,625	\$1,665,395	\$1,272,001	\$1,118,135	\$1,470,902
WORLAND	\$1,099,023	\$1,063,116	\$1,134,014	\$1,225,671	\$974,951	\$994,285	\$974,908	\$1,000,080	\$1,040,357	\$1,241,415	\$1,325,570
WRIGHT	\$1,641,902	\$1,448,148	\$1,631,447	\$1,799,202	\$1,233,478	\$996,132	\$1,194,272	\$1,359,999	\$1,357,888	\$969,994	\$1,328,004
YODER	\$24,615	\$24,251	\$24,232	\$23,108	\$21,816	\$21,318	\$20,920	\$25,315	\$26,396	\$27,596	\$30,319
Subtotal Municipalities	\$145,934,007	\$141,452,994	\$153,451,182	\$162,215,386	\$127,915,894	\$117,052,776	\$135,967,817	\$153,784,029	\$155,433,944	\$147,357,312	\$161,893,680

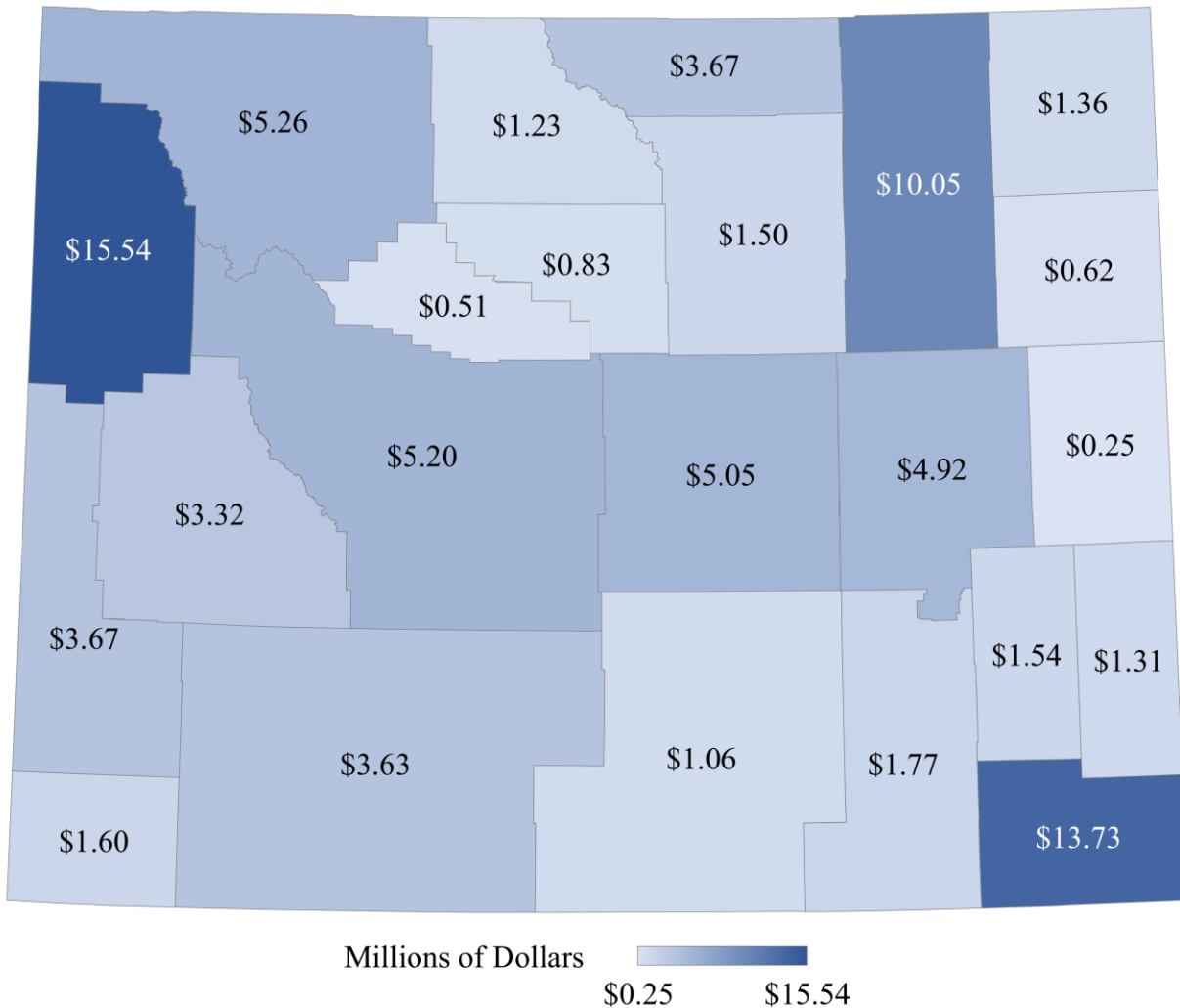
Note: Wyoming imposes a four percent statewide sales and use tax, of which 69 percent is directed to the General Fund and the remainder is distributed to counties and municipalities.

Actual County Allocation of Local Share of Statewide Four Percent Sales and Use Tax

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
01-NATRONA	\$5,176,302	\$5,427,721	\$5,682,401	\$5,873,831	\$4,267,928	\$3,879,118	\$4,118,456	\$4,858,081	\$4,782,483	\$4,653,320	\$5,053,688
02-LARAMIE	\$8,070,444	\$8,012,812	\$9,421,787	\$10,497,359	\$9,110,284	\$8,824,554	\$9,888,554	\$11,322,477	\$11,174,213	\$12,400,723	\$13,730,180
03-SHERIDAN	\$2,305,153	\$2,416,032	\$2,663,042	\$2,692,830	\$2,586,050	\$2,427,733	\$2,628,785	\$2,775,749	\$2,893,561	\$3,186,484	\$3,669,439
04-SWEETWATER	\$4,725,793	\$4,260,032	\$4,155,473	\$4,115,431	\$3,547,755	\$3,229,518	\$3,994,541	\$4,083,714	\$3,692,269	\$3,209,573	\$3,631,624
05-ALBANY	\$1,267,926	\$1,232,544	\$1,312,777	\$1,396,935	\$1,291,164	\$1,267,585	\$1,377,224	\$1,449,131	\$1,501,600	\$1,763,717	\$1,773,203
06-CARBON	\$963,535	\$920,225	\$982,584	\$999,953	\$845,489	\$775,407	\$828,410	\$1,002,004	\$1,425,068	\$1,631,827	\$1,059,440
07-GOSHEN	\$1,084,478	\$1,063,896	\$1,077,267	\$1,047,665	\$961,439	\$931,138	\$940,378	\$1,118,049	\$1,156,597	\$1,190,500	\$1,308,083
08-PLATTE	\$989,232	\$938,756	\$1,135,399	\$1,398,438	\$1,133,890	\$1,087,299	\$1,352,508	\$1,718,699	\$1,348,106	\$1,197,117	\$1,541,825
09-BIG HORN	\$1,014,759	\$935,198	\$1,239,638	\$1,047,093	\$894,940	\$832,172	\$962,951	\$1,011,912	\$997,952	\$1,056,818	\$1,227,069
10-FREMONT	\$4,983,628	\$4,921,809	\$5,117,904	\$5,315,982	\$4,271,350	\$3,943,054	\$4,349,733	\$4,333,727	\$4,636,798	\$4,969,361	\$5,198,366
11-PARK	\$3,785,299	\$3,650,215	\$4,551,978	\$4,313,944	\$3,957,410	\$3,806,797	\$4,013,706	\$4,276,086	\$4,534,100	\$4,638,830	\$5,260,213
12-LINCOLN	\$2,725,813	\$2,276,701	\$2,306,290	\$2,445,156	\$2,533,349	\$2,455,170	\$2,643,129	\$2,989,861	\$2,737,579	\$3,329,887	\$3,669,596
13-CONVERSE	\$3,444,664	\$5,102,266	\$5,503,160	\$6,884,939	\$3,211,761	\$2,676,251	\$4,866,002	\$7,409,312	\$7,976,604	\$5,319,435	\$4,916,743
14-NIOBRARA	\$292,780	\$342,448	\$390,443	\$365,361	\$268,858	\$260,289	\$356,154	\$398,141	\$450,338	\$270,603	\$246,842
15-HOT SPRINGS	\$480,795	\$487,797	\$604,801	\$516,572	\$441,701	\$397,339	\$455,457	\$465,625	\$501,355	\$456,699	\$512,801
16-JOHNSON	\$1,873,297	\$1,575,316	\$2,034,282	\$1,677,587	\$1,337,080	\$1,232,394	\$1,360,264	\$1,501,722	\$1,254,481	\$1,220,497	\$1,499,784
17-CAMPBELL	\$14,040,370	\$12,321,630	\$13,693,441	\$15,078,844	\$10,389,879	\$8,439,959	\$9,932,877	\$10,862,304	\$10,231,552	\$7,443,586	\$10,053,885
18-CROOK	\$928,936	\$1,036,713	\$1,109,625	\$1,246,177	\$991,967	\$1,027,467	\$947,981	\$1,155,901	\$1,207,191	\$1,214,010	\$1,359,221
19-UINTA	\$1,490,706	\$1,339,608	\$1,303,788	\$1,348,249	\$1,231,179	\$1,160,317	\$1,254,012	\$1,366,653	\$1,419,055	\$1,479,604	\$1,599,353
20-WASHAKIE	\$701,996	\$678,960	\$724,339	\$777,782	\$625,018	\$626,885	\$632,254	\$657,330	\$676,666	\$772,546	\$827,668
21-WESTON	\$827,951	\$617,690	\$656,640	\$723,441	\$828,774	\$570,067	\$564,658	\$703,391	\$754,163	\$684,472	\$619,416
22-TETON	\$6,515,438	\$6,953,312	\$7,504,457	\$8,357,973	\$8,711,383	\$9,182,860	\$10,253,930	\$10,829,616	\$11,005,692	\$12,056,258	\$15,539,352
23-SUBLETTE	\$12,169,294	\$8,087,438	\$8,722,090	\$9,025,445	\$6,135,100	\$5,282,448	\$8,514,598	\$7,061,896	\$4,743,987	\$2,738,966	\$3,321,741
Subtotal Counties	\$79,858,589	\$74,599,119	\$81,893,606	\$87,146,987	\$69,573,749	\$64,315,819	\$76,236,560	\$83,351,381	\$81,101,409	\$76,884,835	\$87,619,532
Total Municipalities and Counties	\$225,792,596	\$216,052,113	\$235,344,788	\$249,362,372	\$197,489,643	\$181,368,595	\$212,204,377	\$237,135,410	\$236,535,354	\$224,242,147	\$249,513,212

Note: Wyoming imposes a four percent statewide sales and use tax, of which 69 percent is directed to the General Fund and the remainder is distributed to counties and municipalities.

COUNTIES' FY2022 SALES AND USE TAX RECEIPTS



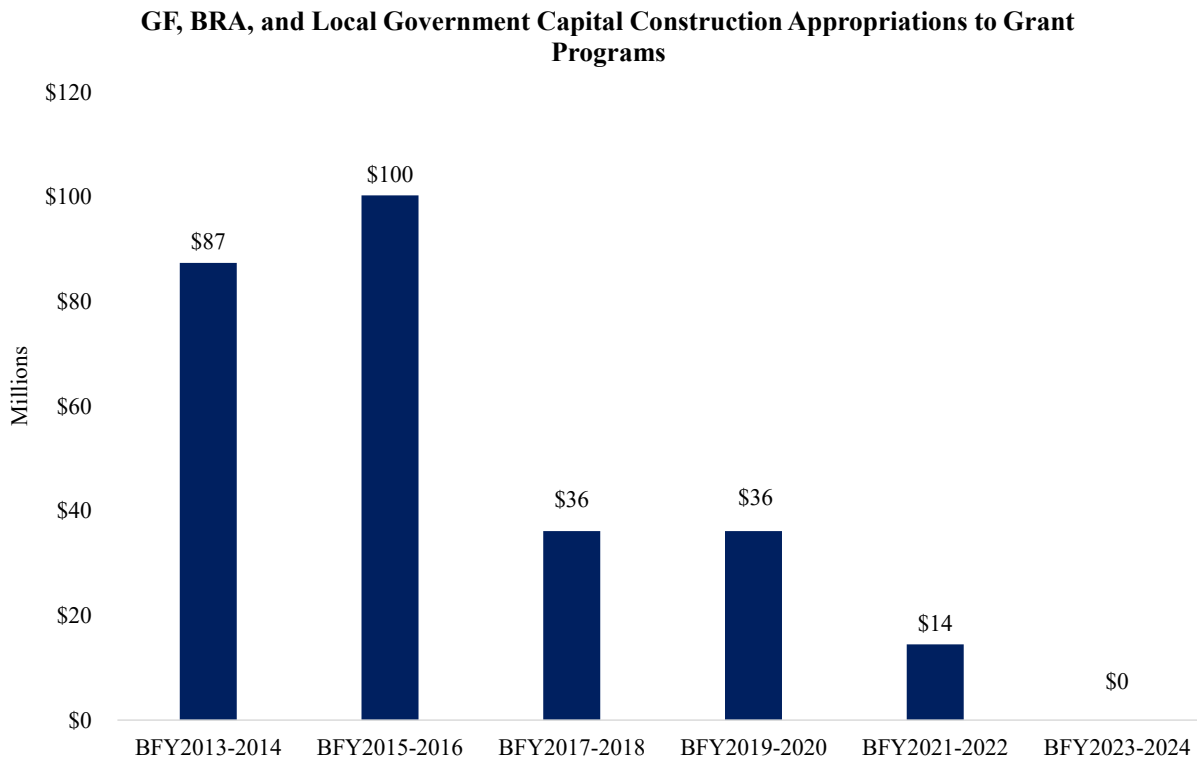
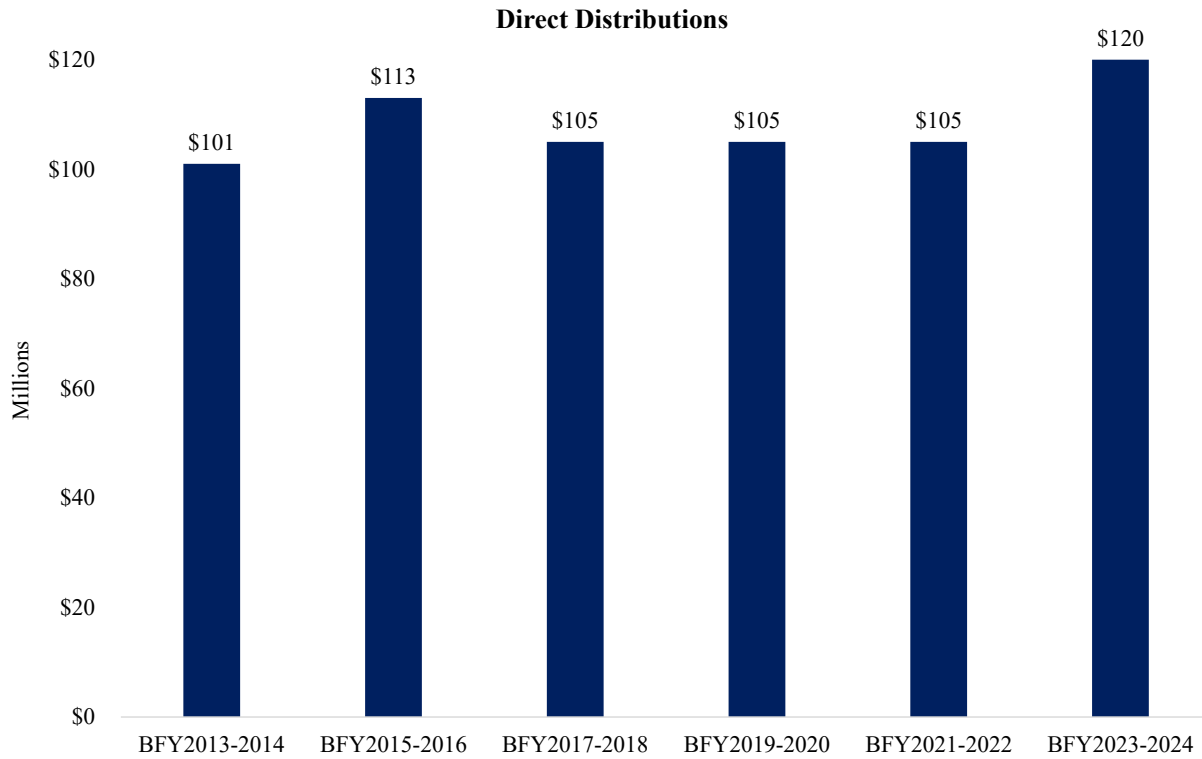
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Top 10 Historical Sales and Use Tax County Collections (Millions)

County	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
TETON	\$6.52	\$6.95	\$7.50	\$8.36	\$8.71	\$9.18	\$10.25	\$10.83	\$11.01	\$12.06	\$15.54
LARAMIE	\$8.07	\$8.01	\$9.42	\$10.50	\$9.11	\$8.82	\$9.89	\$11.32	\$11.17	\$12.40	\$13.73
CAMPBELL	\$14.04	\$12.32	\$13.69	\$15.08	\$10.39	\$8.44	\$9.93	\$10.86	\$10.23	\$7.44	\$10.05
PARK	\$3.79	\$3.65	\$4.55	\$4.31	\$3.96	\$3.81	\$4.01	\$4.28	\$4.53	\$4.64	\$5.26
FREMONT	\$4.98	\$4.92	\$5.12	\$5.32	\$4.27	\$3.94	\$4.35	\$4.33	\$4.64	\$4.97	\$5.20
NATRONA	\$5.18	\$5.43	\$5.68	\$5.87	\$4.27	\$3.88	\$4.12	\$4.86	\$4.78	\$4.65	\$5.05
CONVERSE	\$3.44	\$5.10	\$5.50	\$6.88	\$3.21	\$2.68	\$4.87	\$7.41	\$7.98	\$5.32	\$4.92
LINCOLN	\$2.73	\$2.28	\$2.31	\$2.45	\$2.53	\$2.46	\$2.64	\$2.99	\$2.74	\$3.33	\$3.67
SHERIDAN	\$2.31	\$2.42	\$2.66	\$2.69	\$2.59	\$2.43	\$2.63	\$2.78	\$2.89	\$3.19	\$3.67
SWEETWATER	\$4.73	\$4.26	\$4.16	\$4.12	\$3.55	\$3.23	\$3.99	\$4.08	\$3.69	\$3.21	\$3.63
ALL OTHER	\$24.07	\$19.26	\$21.30	\$21.57	\$16.98	\$15.45	\$19.56	\$19.61	\$17.44	\$15.67	\$16.90
TOTAL	\$79.86	\$74.60	\$81.89	\$87.15	\$69.57	\$64.32	\$76.24	\$83.35	\$81.10	\$76.88	\$87.62

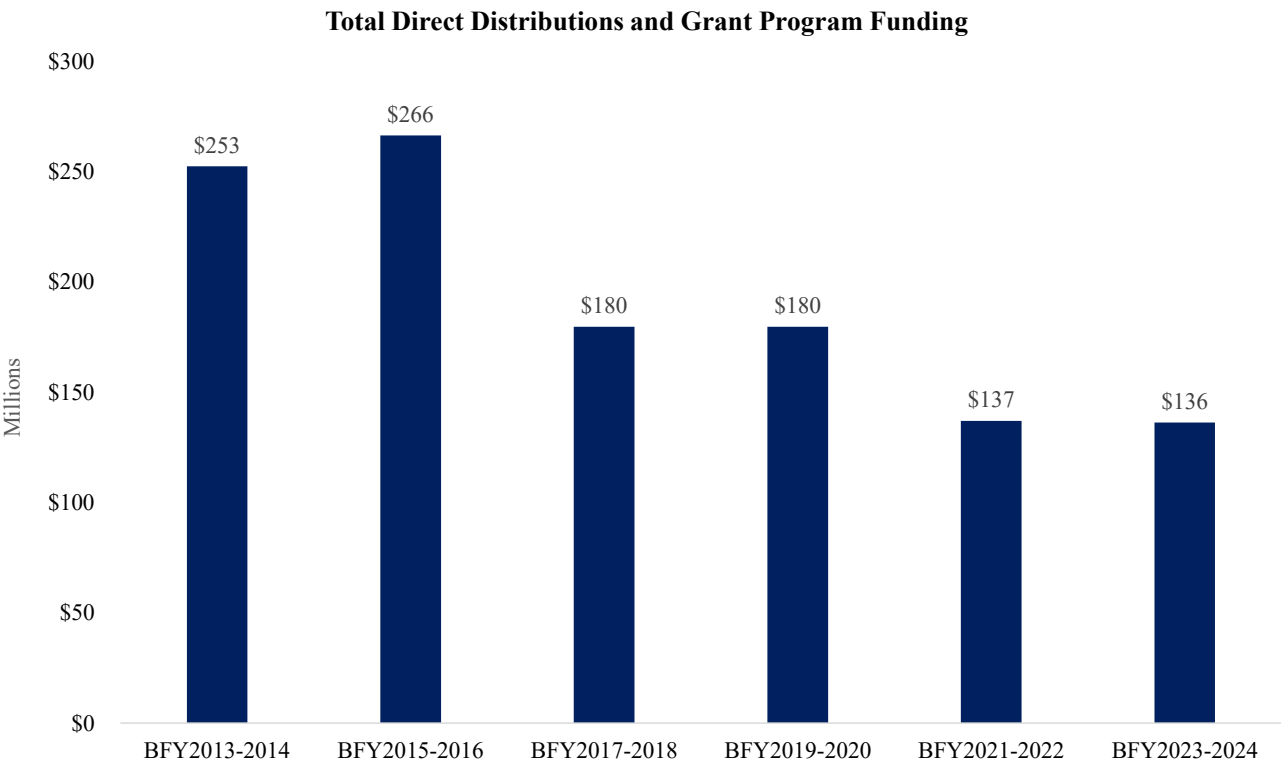
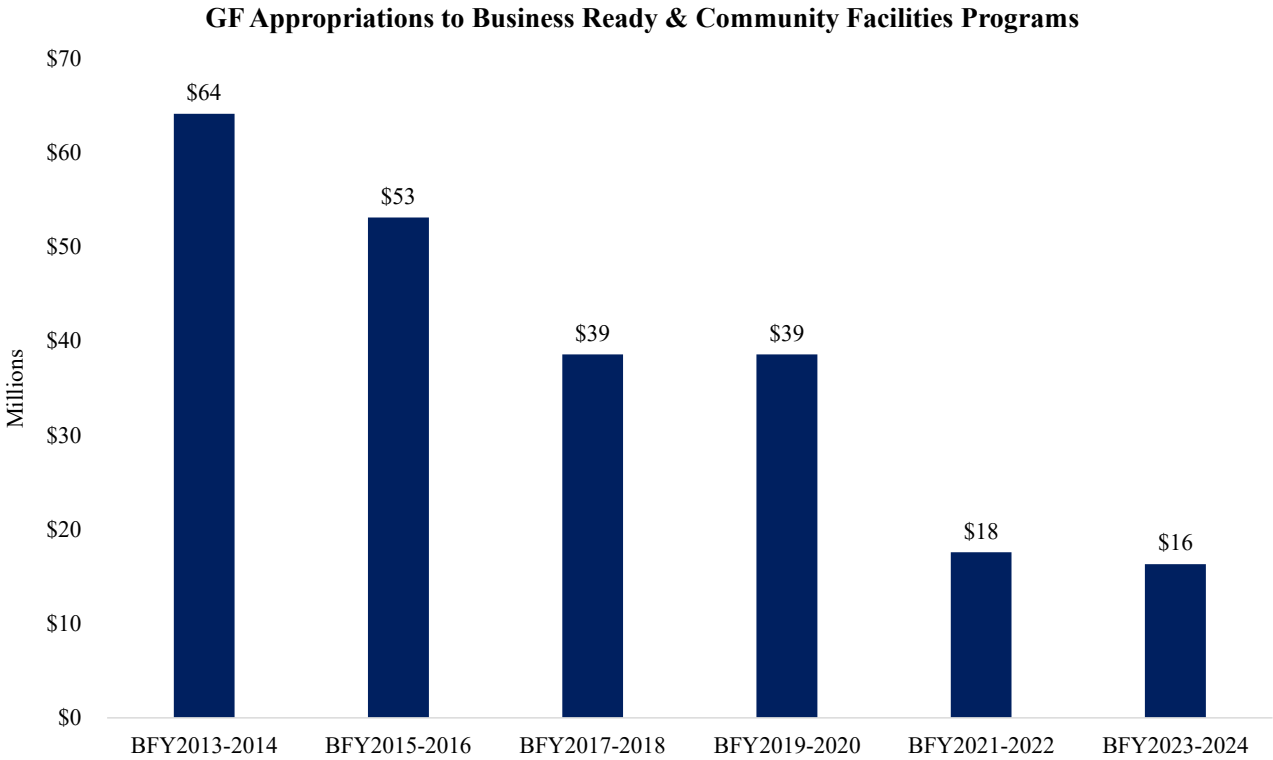
Note: The numbers provided are rounded to the nearest ten thousand dollars and are the counties' share of the statewide four percent sales and use taxes; numbers may not add due to rounding.

Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs
BFY2003-2004 to BFY2023-2024



*Appropriations in BFY2019-2020 from the Local Government Capital Construction Account exceeded available revenue by approximately \$11.3 million

Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs
BFY2003-2004 to BFY2023-2024





Wyoming Department of Transportation

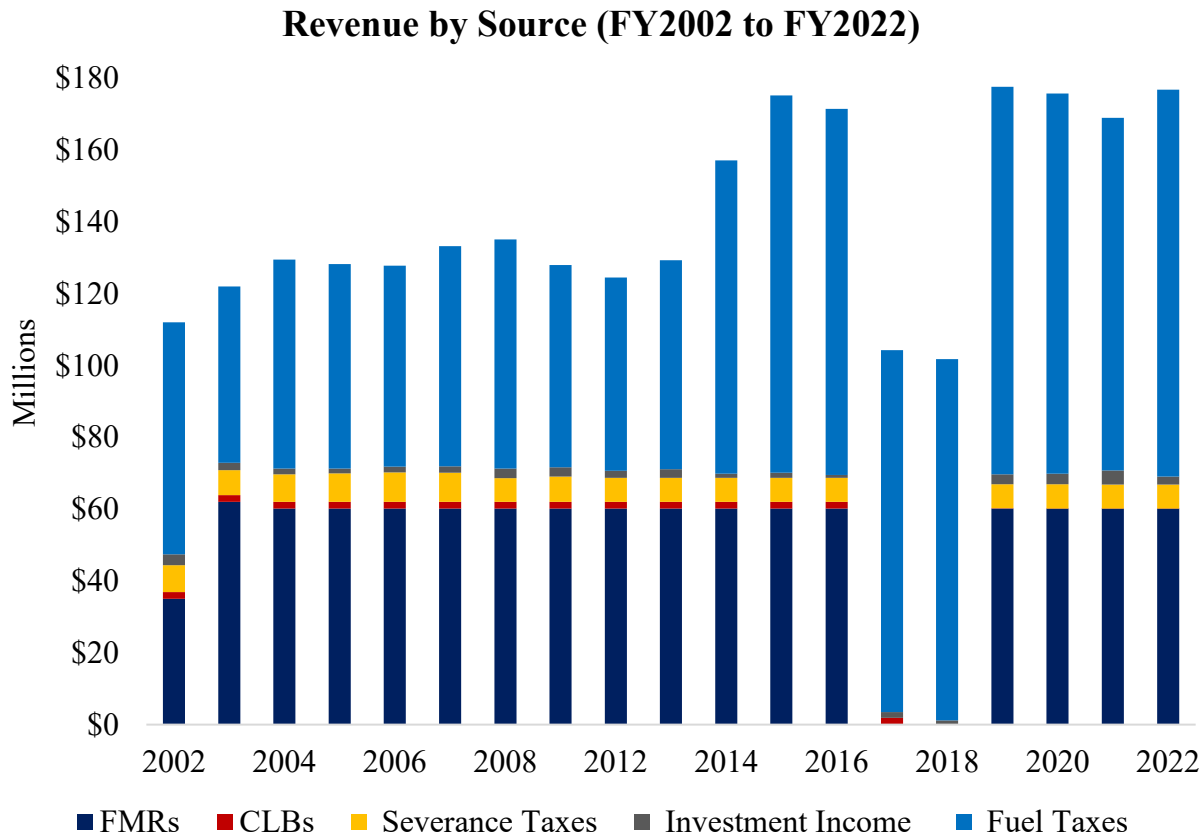
The Legislature created the Highway Commission (Commission) concurrently with the Highway Department in 1917. Originally, there were five commissioners to represent the five historic judicial districts in Wyoming. Currently, there are seven commissioners, despite additional judicial districts. The Governor appoints commissioners, with the consent of the Senate.

In 1991, state government reorganization changed the agency's name to the Wyoming Department of Transportation (WYDOT). At this time, the Commission also became the Transportation Commission of Wyoming. The Legislature oversees WYDOT's administrative budget and the WYDOT director is appointed by the Governor, with the consent of the Senate. The Legislature approves budgets for entities within WYDOT, such as, aeronautics, transportation revenue and taxation, the Public Safety Communications Commission, ports of entry, and the Highway Patrol.

WYDOT receives most of its funding from federal aid, fuel taxes, vehicle registrations, and federal mineral royalties. Though it has received General Funds in the past, it is not considered a "generally-funded" agency. All revenues are deposited into the Highway Fund and expended from that same fund. Expenditures include payroll, airport improvement grants, contractor payments, professional services, and other costs associated with equipment, utilities, maintenance contracts, statewide cost allocation, and telecommunications, among others.

Highway Fund

The Highway Fund was created by W.S. 9-4-204(u)(i). Per W.S. 24-1-119, the account is to be used for state highway construction and repairs. The data below only reflects revenue and distributions passed through the state and does not include appropriations, own source revenue, or other miscellaneous revenues and fees. Federal mineral royalties (FMRs), coal lease bonuses (CLBs), severance taxes, state investment income, and fuel taxes are the revenue sources highlighted below.



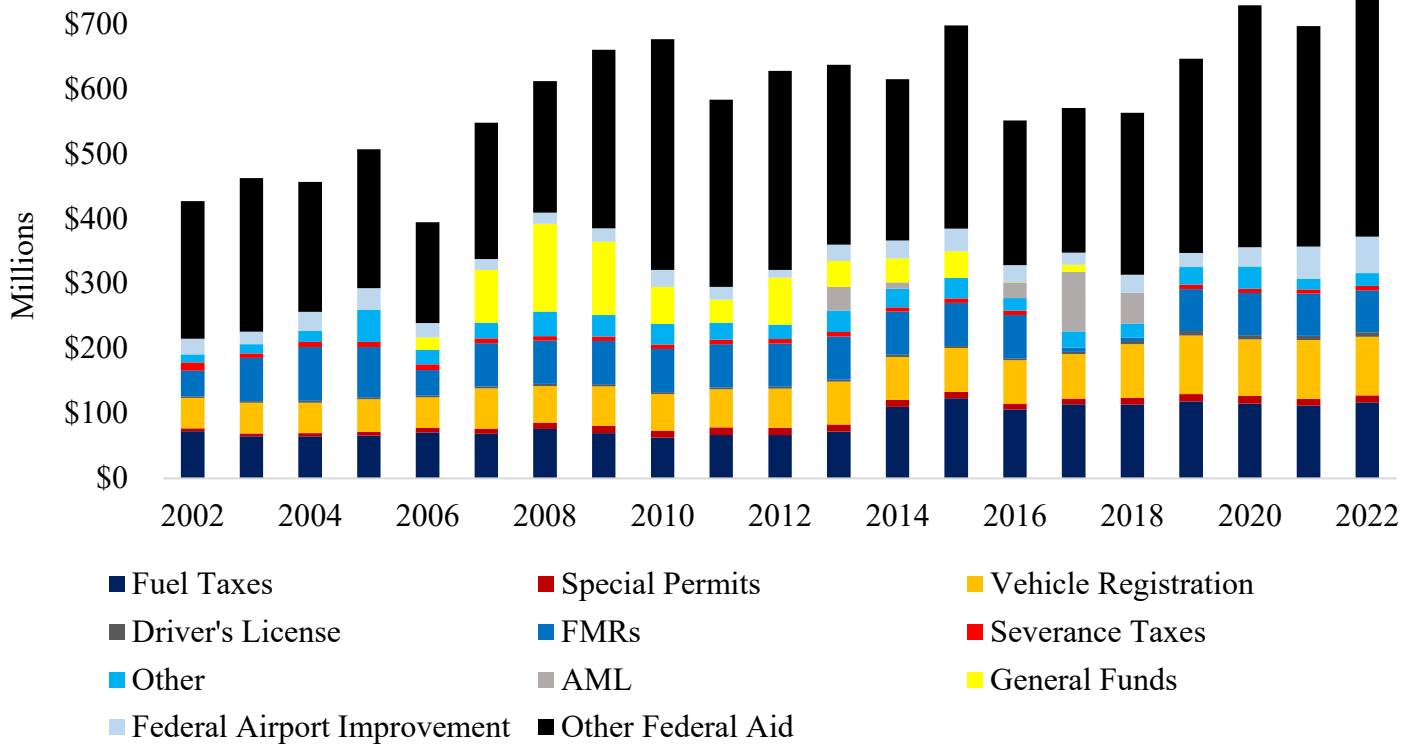
Source: October 2022 CREG Report and LSO analysis of WYDOT reporting.

Revenue by Source (FY2018 to FY2022)

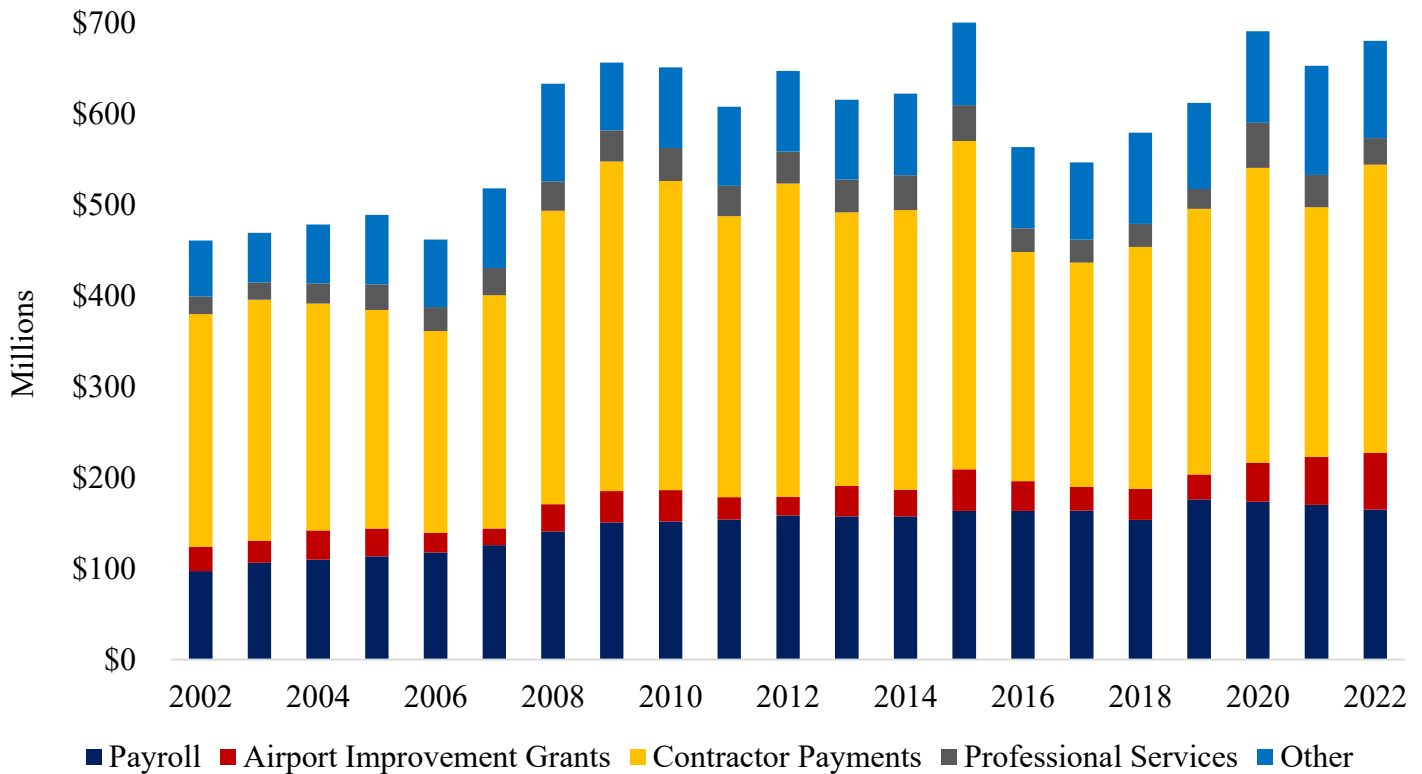
Fiscal Year	FMRs	CLBs	Severance Taxes	State Investment Income	Fuel Taxes	Total
2018 ¹	\$ 0	\$ 0	\$ 0	\$ 1,192,743	\$ 100,592,095	\$ 101,784,838
2019	\$ 60,142,500	\$ 93,475	\$ 6,711,500	\$ 2,790,902	\$ 107,968,944	\$177,707,321
2020	\$ 60,142,500	\$ 79,325	\$ 6,711,500	\$ 2,963,156	\$ 105,856,771	\$175,753,252
2021	\$ 60,142,500	\$ 57,600	\$ 6,711,500	\$ 3,835,714	\$ 98,283,797	\$169,031,111
2022	\$ 60,142,500	\$ 57,600	\$ 6,711,500	\$ 2,222,576	\$ 107,764,548	\$176,898,724

¹In FY2017 and FY2018, FMRs and state severance taxes were redirected to the General Fund and replaced with Abandoned Mine Land (AML) funds, which are not shown in the graphics above.

Historic WYDOT Revenues (FY2002 to FY2022)¹



Historic WYDOT Expenditures (FY2002 to FY2022)²



¹Other revenues consist of right of way fees, sign permit fees, local project reimbursements, insurance recoveries, salvage and surplus equipment, and interest.

²Other expenditures consist of 200 and 400 series expenditures.

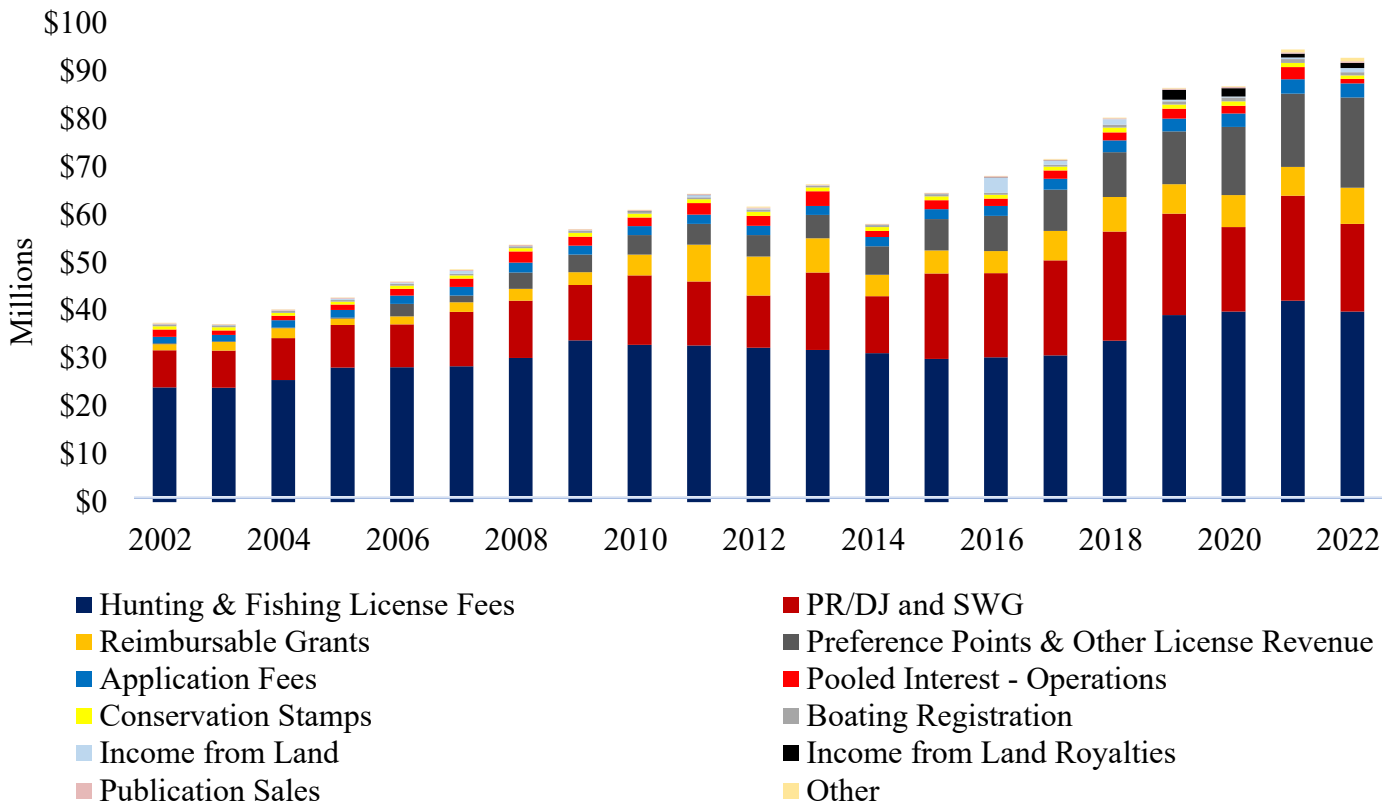


Wyoming Game and Fish Department

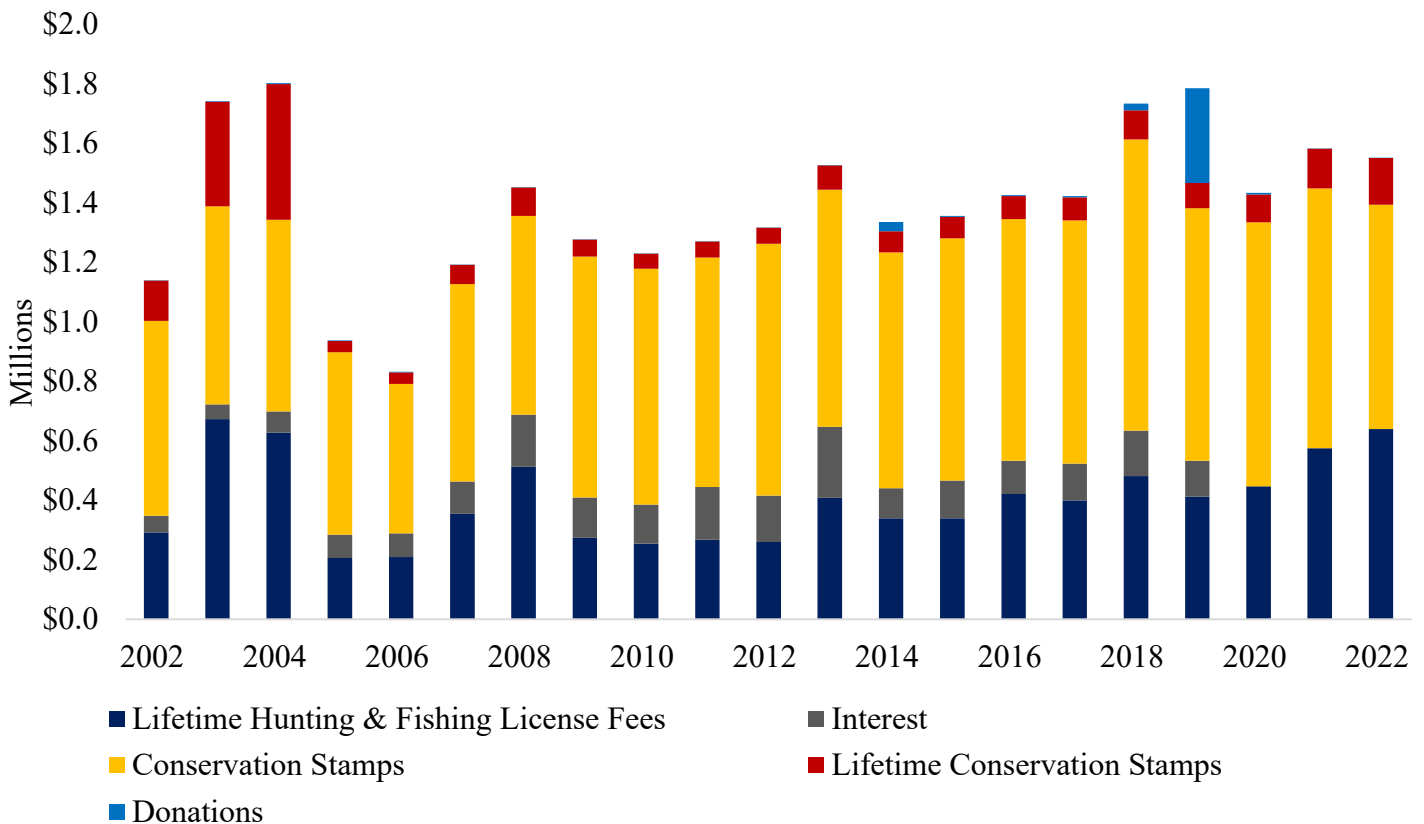
In 1921, the Game and Fish Commission (Commission) was established to provide citizen oversight to the Wyoming Game and Fish Department. The Commission is made up of seven officials, appointed by the Governor, with the consent of the Senate, who each represent a region in the state. One official is appointed from each region, and each region consists of approximately three counties in Wyoming. Currently the Game and Fish Department employs over 350 personnel and is statutorily required to manage over 800 species of wildlife across Wyoming.

As with many wildlife agencies, hunters and anglers have traditionally provided nearly all the financial resources to support wildlife management, with 80 percent of funds coming from license fees and excise taxes on hunting and fishing equipment. The additional funds come from a variety of sources including stamps, fees, and various grants. The Wyoming Game and Fish Department also receives federal financial assistance in Sport Fish and Wildlife Restoration.

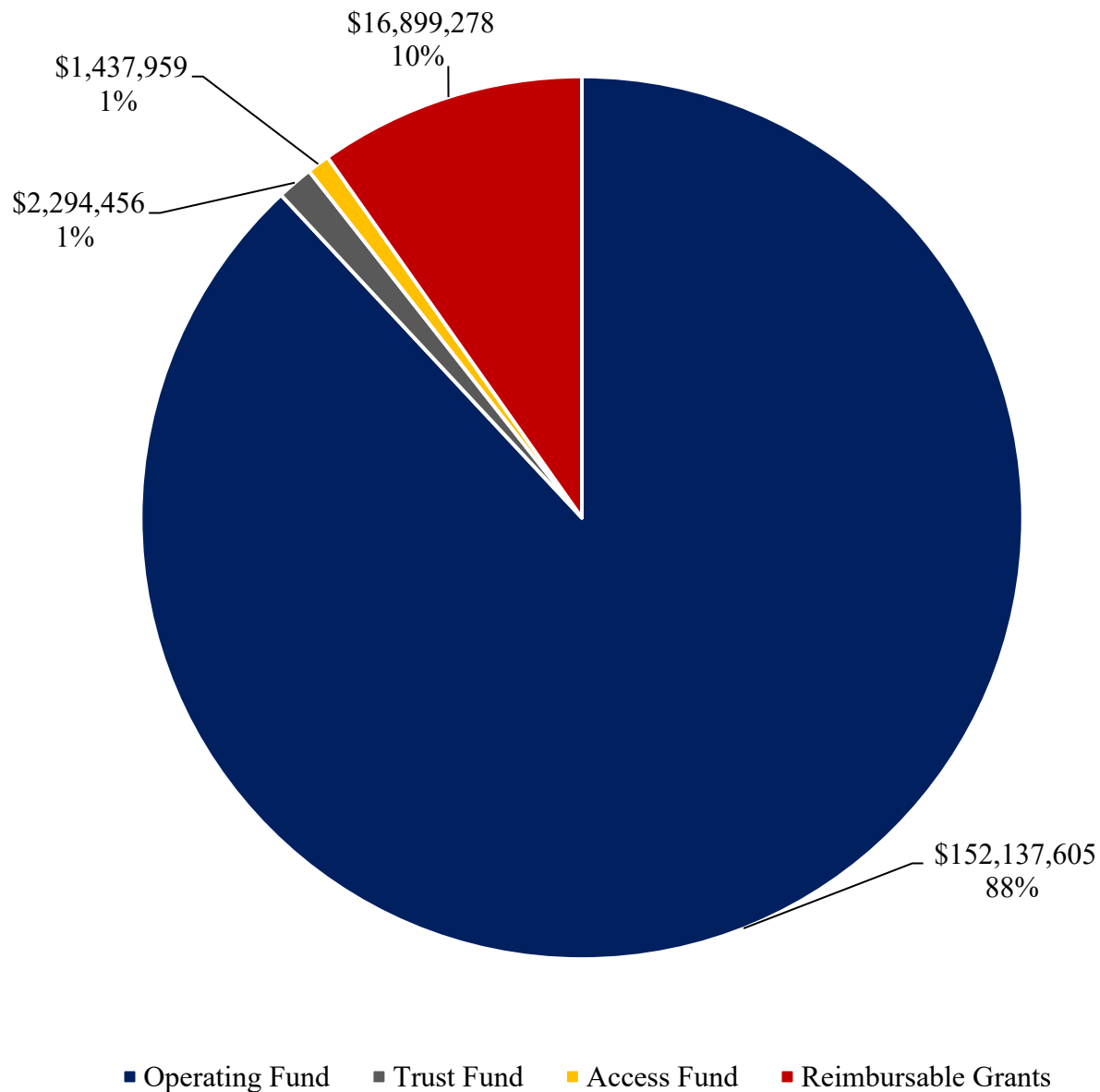
Historic Game and Fish Expendable Revenues (FY2002 to FY2022)



Historic Game and Fish Non-Expendable Revenues (FY2002 to FY2022)



Game and Fish Expenditures, by Fund (BFY2021-2022)



Supplemental Game and Fish Funding Definitions

PR/DJ and SWG – United States Fish and Wildlife Service administered Pittman Robertson, Dingle Johnson, Wildlife and Sportfish Restoration funds and State Wildlife Grant funds.

Income from Land – Right-of-way and special use permit fees.

License Recoupment – Reimbursement from the General Fund for free and reduced priced licenses as outlined in W.S. 23-1-504.

Other – Copy charges for public information requests, duplicate hunter safety cards, prior year reimbursements, credit card rebates.

RESOURCE INDEX





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Acronyms

Agencies, Boards and Commissions

A&I – Department of Administration and Information
AG – Attorney General
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
ETS – Department of Enterprise Technology Services
G&F – Game and Fish Department
LSO – Legislative Service Office
OSLI – Office of State Lands and Investments
PSC – Public Service Commission
PTSB – Professional Teaching Standards Board
SAO – State Auditor’s Office
SBC – State Building Commission
SCD – State Construction Department
SLIB – State Loan and Investment Board
SOS – Secretary of State
SPCR – State Parks and Cultural Resources
STO – State Treasurer’s Office
UW – University of Wyoming
WBC – Wyoming Business Council
WCCC – Wyoming Community College Commission
WOGCC – Wyoming Oil and Gas Conservation Commission
WRS – Wyoming Retirement System

Funds

BRA – Budget Reserve Account
CSLIA – Common School Land Income Account
CSPLF – Common School Account within the Permanent Land Fund
CSPLF RA – Common School Permanent Fund Reserve Account
GF – General Fund
LUST – Leaking Underground Storage Tanks
LSRA – Legislative Stabilization Reserve Account
PLF – Permanent Land Fund
PWMTF – Permanent Wyoming Mineral Trust Fund
PWMTF RA – Permanent Wyoming Mineral Trust Fund Reserve Account
SCCA – School Capital Construction Account
SFP – School Foundation Program Account
SFP RA – School Foundation Program Reserve Account
SIPA – Strategic Investments and Projects Account
SPA – Spending Policy Amount
SPRA – Spending Policy Reserve Accounts

Budget Bill Funds

A4 – Agency Trust Account

EF – Enterprise Fund
FF – Federal Fund
GF – General Fund
IS – Internal Service Fund
OF – Other Funds
PF – Pension Fund
PR – Private Funds (Local Revenue/Community College Revenue)
P2 – Deferred Compensation Fund
RB – Special Revenue Bonds
SR – Special Revenue
S0 – Other Funds Identified by Footnote
S1 – Water Development Account I
S2 – Water Development Account II
S3 – Budget Reserve Account
S4 – Local Government Capital Construction Account
S5 – School Foundation Program Account
S6 – School Capital Construction Account
S7 – Highway Fund
S8 – Game and Fish Fund
S13 – Strategic Investments and Projects Account
TT – Tobacco Settlement Trust Income Account
T0 – Expendable Trust – Other
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

Other

ACFR – Annual Comprehensive Financial Report (SAO’s Report)
ADM – Average Daily Membership (K-12 enrollment)
AML – Abandoned Mine Lands
APPR – Appropriation
AWEC – At-Will-Employee-Contract
BFY – Budget Fiscal Year (Biennium)
BRC – Business Ready Communities
CH – Chapter of Session Law
CLB – Coal Lease Bonus
COP – Court Ordered Placement
CREG – Consensus Revenue Estimating Group
CY – Calendar Year
FMR – Federal Mineral Royalty
FND – Funding Section of Bill
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
SL – Session Laws
W.S. – Wyoming Statute

Glossary

Revenue Terms

Consensus Revenue Estimating Group (CREG): Develops and reports projections of state revenues and their distributions (W.S. 9-2-1002(a)(xxi)).

Investment Earnings: Interest payments, dividends, or capital gains collected due to assets being invested.

Federal Mineral Royalties: Money collected by the federal government from mineral production on federal lands which is then distributed as compensation to states for the cost accrued from production.

Sales and Use Tax: Taxes collected on the sale and use of various goods and services.

Severance Tax: A tax collected upon the extraction of non-renewable natural resources.

Budget Terms

Appropriation: A sum of money authorized and designated by the Legislature for a specific purpose.

B-11: A term used to document when the Governor authorizes an agency to transfer funds from one division to another either within the agency or across agencies; also used to establish budget authority for non-general funds.

Base Budget: Prepared by the State Budget Department to capture all appropriations for every entity in the previous biennium.

Biennial Budget: A budget that cover two fiscal years.

Budget Authorization: The total amount of funds appropriated from the Legislature and transferred through the B-11 process for an agency.

Budget Bill: Authorization by the Legislature of appropriations to agencies based on the base budget, standard budget, or exception budget requests.

Cost Allocation: Cost sharing between non-generally funded agencies or divisions to offset the cost of shared services.

Division: Distinction between components or functions within an agency.

Exception Budget: Agency specific budget requests for additional funding aside from the standard budget.

Expenditure Series: The major groupings of line-item expenditure codes that provide details of the type of transactions as outlined below, sometimes also referred to as “object series”:

- 100 series: personnel costs (salaries and benefits);
- 200 series: support costs (equipment, communication, travel, supplies);
- 300 series: cost allocation;
- 400 series: payment to ETS for IT and telecommunication services;
- 500 series: space rental charges for non-generally funded agencies in non-state-owned buildings;

- 600 series: grant and aid payments (Medicaid, economic assistance, contract to local providers, transfers to local govt., etc.);
- 700 series: capital construction;
- 800 series: non-operating expenditures (resale or transfers); and
- 900 series: contractual.

Flex Authority: Authorization given to the Governor to transfer General Fund monies between agencies and between programs within agencies that would otherwise not be allowed.

Line Item (budget bill): Amount of money appropriated at the division level for an agency.

Line Item (budget documents): Detailed itemizations of the expenditure series.

Line Item Transfers: Funds that are transferred within a division or unit in an agency to another without going through the B-11 process.

Standard Budget: The budget request prepared by the State Budget Department that represents an estimate of funding that is needed to operate each division within an agency at the same level of services and clients as had been provided in the previous biennium.

State Budget Department: The State Budget Department prepares the base budget in conjunction with the agencies (Prior to 2020, the State Budget Department was a division within the Department of Administration and Information).

Unit: More detailed breakdown of a division used for budget requests and tracking expenditures.

Other Terms

Legislative Session: The time in which the Legislature is convened for lawmaking.

General Session: Occurs in odd number years (i.e., 2021, 2023) and covers a variety of topics.

Budget Session: Occurs in even number years (i.e., 2022, 2024) with the primary focus being the biennial budget.

Fiscal Year: A 12-month period used for budget purposes; Wyoming's fiscal year starts on July 1 and ends the following June 30.

Biennium: A 24-month period; Wyoming operates on a biennial budget, meaning the standard budget is based on two years.

Summary Matrix of Major Revenue Sources for BFY2023-2024

	Federal Mineral Royalties	Severance Taxes	State Mineral Royalties/Leases/Bonuses	Investment Income	Fuel Taxes	Tobacco Taxes	Inheritance, Alcohol & Misc. Taxes	Sales/Use Taxes	Local Optional Sales/Use Taxes	State Property Taxes	Local Property Taxes/Fees
General State Funds											
General Fund	X	X		X		X	X	X			
Budget Reserve Account	X	X					X				
Spending Policy Reserve Accounts				X							
Legislative Stabilization Reserve Account				X							
Strategic Investments and Projects Account				X							
Education											
School Capital Construction Account	X		X								
School Foundation Program	X		X	X						X	
School Foundation Program Reserve Account		X									
Local School Districts											X
University of Wyoming	X		X	X							
Community Colleges											X
Infrastructure/Other											
Highway Fund	X	X		X	X						
Water Accounts		X		X							
Leaking Underground Storage Tanks		X									
Local Government											
Cities & Towns	X	X			X	X		X	X		X
Counties		X			X	X		X	X		X
Local Government Capital Construction	X	X							X		X
Special Districts											X
Permanent Accounts											
Permanent Wyoming Mineral Trust Fund (PWMTF)		X		X ¹							
Permanent Land Fund (Common School Account)		X	X	X ¹							

¹Investment Income could be directed to the PWMTF or the Common School Account within the Permanent Land Fund through spending policy reserve accounts.

Significant Statutory Changes Affecting State Taxation¹

1977 to 2022

Year	Chapter	Explanation
1969	193	<i>Imposed the first severance tax on gold, silver and 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).</i>
1974	HJR2A	<i>Created the Permanent Wyoming Mineral Trust Fund (PWMTF): 1.5% severance tax on coal, oil, natural gas, oil shale, and such other minerals as designated by the Legislature deposited in the PWMTF.</i>
1974	19	<i>Increased severance tax rate to 3% on trona, coal, other fossil fuel minerals, and oil, natural gas, and oil shale.</i>
1975	125	<i>Increased severance tax rate to 4% on trona, coal, oil, natural gas and oil shale (2% severance tax rate remained on uranium, bentonite, gold, silver, or other precious metals, soda and saline).</i>
1975	120	<i>Imposed a coal impact severance tax on a graduated scale (1974 - .4%; 1975 - .8%; 1976 - 1.2%; 1977 - 1.6%; 1978 and after - 2%) until \$120M collected.</i>
1977	155	<i>Increased severance tax on coal, uranium and trona by 1.5% until \$250M collected; effective 1/1/1978 (expired on 1/1/1993).</i>
1977	189	<ul style="list-style-type: none"> • <i>Increased severance tax on coal by 1.6% for CY1977 and 2% for CY1978 until \$160M collected (expired on 1/1/1987)²;</i> • <i>Increased severance tax on coal by 1.5% for Water development account;</i> • <i>Increased severance tax on coal by 1% for highway fund;</i> • <i>Increased severance tax on coal by .5% to PWMTF; effective 1/1/78 (total 10.1%);</i> • <i>Increased severance tax on trona by 1.5% (total 5.5%); and</i> • <i>Increased severance tax on uranium by 3.5% (total 5.5%).</i>
1979	37	<i>Imposed \$.04/gallon tax on gasohol (other gas taxed at \$.08/gallon).</i>
1979	163	<i>Granted homestead property tax exemption and appropriated \$10M for program.</i>
1981	9	<i>Imposed a use tax on cigarettes of \$.08 per pack.</i>
1981	49	<i>Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF and water development account) and cities and counties.</i>

¹Mineral taxes are italicized, while mineral tax incentives are in bold type.

²The 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% (1978 Wyoming Annual Report, Vol. II).

Year	Chapter	Explanation
1982	74	Imposed state inheritance tax.
1983	136	Imposed a 12 mill state levy and 6 mill county levy (School Foundation Program).
1983	173	<i>Decreased severance tax on underground coal from 10.5% to 7.25%.</i>
1984	70	Appropriated \$5M for mass property tax reappraisal system.
1985	207	Imposed \$.08/gallon on special fuels and repealed compensatory fees on special fuels.
1985	182	Decreased severance tax on collection wells from 6% to 1.5% and exempted from property tax through 1989.
1986	3	<i>Diverted 1/4 of proceeds from severance taxes, except underground coal, to worker's compensation fund.</i>
1986	22	Imposed 2.5% premium tax on insurers.
1987	97	<i>Limited severance tax to \$.80/ton on high-cost coal (Coal Equity Tax Act of 1987).</i>
1987	29	<i>Allowed severance taxes paid on CO2 injected in oil production as a credit against oil severance tax.</i>
1987	241	<i>Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%).</i>
1988	93	<i>Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants.</i>
1988	SJR7	<i>Amended constitution to provide for three tier system for fair market value of taxation (minerals, industrial, and all other).</i>
1988	73	<i>Implemented three tier system for fair market value in assessing property for property taxes (minerals, industrial, and all other).</i>
1988	72	<i>Diverted severance taxes from PWMTF to budget reserve account (BRA).</i>
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack).
1989	35	<i>Extended Coal Tax Equity Act to 3/31/1991.</i>
1989	172	<i>Exempted coal used on processing from property and severance taxes.</i>
1989	287	<ul style="list-style-type: none"> • <i>Exempted tertiary oil production from projects certified by Oil and Gas Commission.; and</i> • <i>Granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax.</i>
1989	106	Continued \$.04/gallon tax on gasohol 7/1/1989 through 7/1/1993
1989	36	<i>Created municipal rainy day account funded with excess oil and gas severance tax and federal mineral royalties.</i>
1989	57	<i>Repealed deduction allowed for return on investment for mineral production (on transportation facilities and processing plants).</i>
1989	120	<i>Continued BRA diversion of severance taxes through 6/30/1991.</i>
1989	144	<i>Decreased severance tax on uranium from 4% to 2%.</i>
1989	270	Imposed a \$.01/gallon tax for LUST.

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
1990	22	<i>Extended 1.5% severance tax on collection wells to 1/1/1995 (in lieu of 6% rate).</i>
1990	93	Eliminated ton/mile tax and implemented commercial vehicle fees.
1990	13	<i>Extended BRA diversion through 6/30/1992.</i>
1991	13	<i>Extended Coal Tax Equity Act through 3/31/1995.</i>
1991	149	Reduced insurance premium tax rate from 2.5% to .75% (retaliatory provision for other states remained in effect).
1991	237	<i>Extended 2% severance tax exemption on tertiary production to 12/31/1994 (4% total).</i>
1991	239	<i>Exempted specified underground mining equipment from property tax.</i>
1991	42	<i>Exempted uranium from 4% severance tax as long as price under \$17/pound.</i>
1991	139	<i>Extended 4% severance tax exemption on wildcat wells to 12/31/1994 (2% total).</i>
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal and trona to public school foundation program account.
1992	77	Extended gasohol tax reduction \$.08/gallon to \$.04/gallon to 2000.
1993	167	<i>Exempted oil and gas from 4% severance tax if well drilled between 1993 to 1996 (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).</i>
1993	107	Modified computation of school local property taxes/local resources (comparing resources before 7/1/1991 and basing foundation program amount on before/after amounts).
1993	223	Added \$.01 sales/use tax and changed tax distribution from 2/3 to 72% to general fund.
1994	13	Distributed gas tax as follows: 13.5% to counties; 14% to state-county road account in highway fund; 15% for cities and towns; and 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	<i>Extended diversion of severance taxes to BRA to 6/30/1996.</i>
1995	141	<i>Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total).</i>
1995	48	<i>Extended Coal Tax Equity Act through 3/15/1999.</i>
1995	55	<i>Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF.</i>
1995	59	<i>Extended diversion of severance taxes to BRA to 6/30/2000.</i>
1995	76	<i>Extended tertiary production 2% exemption through 12/31/1996 (4% total).</i>

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
1995	104	<ul style="list-style-type: none"> • <i>Extended uranium severance tax exemption through 1/1/1999; and</i> • <i>Lowered spot price for qualifying uranium from \$17 to \$14/pound.</i>
1995	149	Extended 4th cent sales/use tax through 6/30/1998.
1995	74	<i>Extended 1.5% severance tax for collection wells through 1/1/1999 (in lieu of 6% rate).</i>
1995	75	<i>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/1998.</i>
1997	171	<i>Extended 4% severance tax exemption for oil/gas produced from workovers and recompletions to 2001 (2% total).</i>
1997	72	<i>Extended tertiary production 2% exemption to March 2001 (4% total).</i>
1997 Spec Sess	3	Sunset local option 6 mills for schools 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	<i>Specified collection well property tax exemption applied to production for CY1994.</i>
1998	108	Increased fuel tax to \$.13/gallon on gas and diesel.
1998	47	<i>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total).</i>
1998	48	<i>Extended uranium tax severance tax exemption through 3/31/2003.</i>
1999	186	Extended ethanol tax credit program from 7/1/2000 to 7/1/2003
1999	64	<ul style="list-style-type: none"> • <i>Extended Coal Equity Tax Act through 12/31/2003; and</i> • <i>Lowered maximum severance tax per ton from \$.80 to \$.60.</i>
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, and other tobacco products).
1999	168	<ul style="list-style-type: none"> • <i>Reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); and</i> • <i>Granted sales tax exemption for sales of power to person engaged in oil extraction (Oil Producers Recovery Act).</i>
1999	121	Extended diversion of severance taxes to BRA to 6/30/2004.
2000	4	<ul style="list-style-type: none"> • <i>Repealed Oil Producers Recovery Act (returned severance tax on oil from 4% to 6%); and</i> • <i>Repealed sales tax exemption for sales of power to person engaged in oil extraction.</i>

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
2000	31	<ul style="list-style-type: none"> Imposed a 7-cent tax on each train mile traveled by a train (Rail Mile Tax); and 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 th cent for sales/use tax permanent.
2000	64	Extended the 2-cent fuel tax on gas and diesel with no exemptions through 6/30/2000.
2000	99	<i>Removed 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).</i>
2000	102	Imposed a one-mill (.0001) per ton of coal tax on the commercial transportation of coal transported per mile or portion thereof (Coal Transport Tax); minimum tax is 50 cents per truck, trailer or railcar used to transport coal (repealed in 2004).
2001	74	Placed a statute of limitation on actions filed before the state board of equalization to five years (any action not based on fraud).
2002	37	<i>Clarified taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing).</i>
2002	49	<i>Changed period in which audits of mineral taxes are to be commenced from within five years of production to within three years of production.</i>
2002	50	<i>Amended and clarified mineral lien statutes.</i>
2002	79	Increased distribution of sales/use tax to local governments (from 27% to 30%).
2002	48	Amended the sales/use tax statutes including clarifying exemption for business personal property when business is sold; exemption for motor vehicles used in interstate commerce; and increased penalty for vendor who collects tax but fails to remit to state
2002	62	<ul style="list-style-type: none"> <i>Changed the diversion of severance taxes (above the 1.5%) from the BRA to the severance tax distribution account; and</i> <i>Repealed distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account.</i>
2003	23	Allowed 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	24	<i>Changed the industry factor for trona valuation to 32.5%.</i>
2003	27	Required all special districts to file geographical boundary information with the dept. of revenue, county assessor and county clerk
2003	52	Increased cigarette taxes from \$0.12/pack to \$0.60/pack.
2003	62	<i>Amended and clarified property tax liens on mineral production (changes made to follow severance tax liens).</i>

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
2003	72	Authorized resort areas to be formed into resort districts which can impose an optional sales/use tax.
2003	105	<i>Extended uranium tax severance tax exemption through 3/31/2009.</i>
2003	130	<i>Extended tertiary production 2% exemption to March 2008 (4% total) provided the price received by the producer is less than \$27.50 per barrel.</i>
2003	203	Granted a sales/use tax exemption for equipment used to generate electricity from renewable resources (expires 6/30/2008).
2004	1	Repealed the coal transport tax enacted in 2000.
2004	15	Repealed the rail mile tax on railroads enacted in 2000.
2004	121	Amended property tax relief program: Dept. of Revenue to fund property tax refunds to qualified applicants (repealed 1/1/2008).
2005	4	<i>Amended and clarified mineral audit periods must commence within three years and six months following the reporting date and must be completed within two years after the audit is commenced.</i>
2005	5	Streamlined sales tax agreement amendments: provided immunity from audit for vendors who voluntarily license themselves in Wyoming.
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 CY2005 (10).
2005	65	Amended property tax relief program: changed income criteria to qualify for property tax refund.
2005	77	Tobacco taxes: increased penalty provisions; required licensure for importers of tobacco.
2005	136	Granted a sales/use tax exemption for sale or lease of aircraft used in a commercial air carrier operation and aircraft repair, remodeling or maintenance at a FAA repair station.
2006	35	Granted a two year sales/use tax exemption for food for domestic consumption.
2006	96	<i>Extended the oil/gas well service sales tax exemption to the deepening of a well.</i>
2006	31	Provided a definition of "tangible" and "intangible" personal property and what is exempted from property tax as an intangible.
2006	80	Expanded the tax refund to the elderly and disabled program.
2006	14	<i>Granted a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment.</i>
2006	10	Provided for the sourcing of sales/use tax purchases made (under the Streamlined Sales Tax Act).
2007	4	Provided 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	Provided sales/use tax exemption on food.

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
2007	133	Increased optional general purpose excise tax from 1% to 2%.
2007	188	Extended the sales/use tax exemption for equipment used to generate electricity from renewable resources from 2008 to 2012.
2008	28	<i>Provided for valuation and taxation of producer-processed natural gas.</i>
2008	59	Provided for valuation and severance taxation of helium.
2008	101	Extended the property tax refund program.
2008	110	Increased the eligible amount of eligible income and amount of refund under the veteran's property tax exemption.
2009	73	Provided eligibility criteria for the property tax refund program.
2009	150	<i>Clarified time periods for auditing and reporting of mineral production.</i>
2009	153	<i>Provided for valuation and property taxation of helium.</i>
2009	43	Provided for the taxation of moist snuff tobacco by weight.
2010	100	Grants a property tax exemption for property used for economic development
2010	33	Extended the sales/use tax exemption for property used to manufacture personal property.
2010	50	Granted a property tax exemption for large data processing centers.
2010	49	Imposed an excise tax of \$1/megawatt hour on electricity generated from wind turbines.
2010	51	Provided for property tax assessment of vacant land.
2011	4	<i>Clarified excise tax on tangible personal property used in oil/gas well site services.</i>
2011	48	Extended sales/use tax for data processing centers to software and power supplies.
2011	83	Extended sales/use tax exemption for manufacturing equipment to 12/31/2017.
2011	132	Granted credit for vendors collecting sales/use taxes.
2011	99	Granted 100% gas tax refund for agricultural use.
2012	15	<i>Allowed Department of Revenue and taxpayer to agree on alternative method of trona tax valuation.</i>
2012	33	Allowed specific purpose excise tax to be used for maintenance of public roadways.
2012	65	Provided for the taxation of "roll your own" cigarettes made from machines.
2012	105	Repealed the tax credit for producers of ethanol fuel.
2013	29	Extended sales/use tax exemption for data centers located in more than one location.
2013	49	Increased the fuel tax on gasoline and diesel by \$0.10/gallon to total of \$0.24/gallon.
2013	165	Clarified that other gases such as methane, ethane, butane, and liquefied gas are to be taxed as gasoline.
2013	52	Prohibited the use of sales tax zapping devices.

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
2013	144	Clarified "electronic cigarettes" are to be treated and regulated as other tobacco products.
2014	68	<i>Clarified procedures for mineral tax audits.</i>
2014	78	Clarified which real property qualifies for the charitable property tax exemption.
2014	102	Extended the time period for filing for an agricultural gas tax refund to 18 months.
2014	106	Clarified process for hearings before a county board of equalization.
2014	61	Imposed gasoline tax on compressed natural gas, and diesel tax on liquid natural gas used in motor vehicles.
2015	20	Reinstated the property tax refund program without a sunset date.
2015	21	Taxed property of airline companies as defined as industrial property.
2015	28	Provided for taxation of alternative fuels.
2015	44	Provided a sales tax exemption for lease of assets between related business entities.
2015	61	<i>Revised the definition of "well site" for oil and gas taxation purposes.</i>
2015	73	<i>Created task force on mineral taxes.</i>
2016	16	<i>Cleaned up archaic provisions within the mineral tax code that were recommended by the task force on mineral taxes.</i>
2016	19	Clarified that the electric vehicle decal created as part of the taxation of alternative fuels is an annual decal and fee.
2016	92	Specified that the sales tax exemption for senior centers applies to meals provided to senior citizens, their guests, and meals delivered to the homebound.
2016	77	Authorized certain property tax information to be provided electronically.
2016	33	Required a vendor to provide a refund of taxes erroneously collected from a taxpayer before the vendor can seek a refund or credit of the amount erroneously collected and remitted.
2017	7	Revised the amount of gasoline taxes distributed to the department of state parks and cultural resources for motorboats by using the number of out of state motorboats that paid aquatic invasive species fees.
2017	73	Clarified that local optional sales/use taxes may be imposed by separate propositions up to the maximum statutory amounts for those taxes.
2017	85	Required remote sellers to collect Wyoming sales/use tax if the seller has more than \$100,000 in sales, or 200 separate transactions, in Wyoming, in any year.
2017	142	Provided that land used for a farmstead structure which is used to support agricultural land is valued for property tax purposes at the same rate as the agricultural land that the farmstead structure supports.

Year	Chapter	Explanation
2017	143	<i>Required the Department of Revenue to study and report, by 11/30/2019, on the possibility of using discounted cash flow to value oil and gas production, rather than the current method of using actual value.</i>
2017	181	Extended the manufacturing machinery sales/use tax exemption to 2027.
2018	1	<ul style="list-style-type: none"> • Authorized counties to deduct extraordinary costs incurred in collection taxes; and • Provided that counties are not liable to other government entities if unable to collect taxes due to nonpayment.
2018	87	Provided that "specie" is not subject to sales or property taxes (Wyoming Legal Tender Act).
2018	76	<i>Provided a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.</i>
2018	53	Specified audit procedures for sales/use taxes.
2019	41	Provided for collection of sales taxes by marketplace facilitators.
2019	21	Revised the administration of the cigarette tax.
2019	82	Provided for the expenditure of excess funds collected under a specific purpose option tax.
2019	120	Provides an exemption from sales/use taxes for broadband internet service infrastructure (sunsets in 2024).
2019	187	<i>Provided for lien priority for tax liens on mineral production.</i>
2020	14	<ul style="list-style-type: none"> • Implemented a 5% statewide lodging tax and provides for distribution of the tax.; and • Reduced the maximum local lodging tax from 4% to 2%.
2020	53	Provided for the taxation of nicotine products, including electronic cigarettes and vapor material.
2020	110	Authorized the implementation of an optional municipal sales/use tax. Revises the procedures for implementation of existing optional county sales/use taxes.
2020	120	<i>Provided for a differential severance tax rate on uranium for specified market spot prices. The rate was 4%. Under the bill the rate can range from 0% up to 5% depending on the market prices (sunsets 12/31/2025).</i>
2020	139	<i>Provides a 3% severance tax exemption for coal that is transported to market outside of North America through a coal export terminal in Canada or Mexico (sunsets 7/1/2030 or if a specified amount of coal is exported through United States coal export terminals).</i>
2020	141	<i>Addresses lien priority for tax liens on mineral production and clarifies different procedures before and after January 1, 2021.</i>
2020	142	<i>Required monthly payments of the ad valorem tax on mineral production and provides a payment schedule for the initial transition period. Will require future legislative action to fully implement.</i>
2020	104	Provided a tax on the sale of electricity from nuclear reactors.

<i>Year</i>	<i>Chapter</i>	<i>Explanation</i>
2020	155	<i>Provided a tax exemption for new oil and gas wells, subject to certain price requirements. The exemption is a reduction of the severance tax rate from 6% to 4% for the first six months and 5% for the following six months of production. The exemption applies to wells drilled on or after 7/1/2020 and prior to 12/31/2025.</i>
2021	19	Authorized the public service commission to collect an additional utility assessment on certain types of public utilities to fund the commission.
2021	28	<i>Provided for monthly payment of ad valorem taxes on mineral production beginning 1/1/2022. Provided for repayment of 50% of production from 2020 and all production from 2021 will be repaid at 8% per year until the entire amount is repaid.</i>
2021	100	Authorized certain online sports wagering and provides for remission of 10% of revenues to the gaming commission to be distributed to local governments and to the general fund.
2021	80	Revised the permissible election dates for an optional municipal tax election.
2021	156	<i>Limited the tax exemption for natural gas consumed on site.</i>
2021	158	Provided a property tax exemption for a person with \$2,400 or less of taxable personal property as de minimis business property.
2022	53	<i>Revised the reporting and payment timelines for the monthly payment of ad valorem taxes on mineral production and revises the payment of deferred taxes during the transition period.</i>
2022	102	<i>Reduced the severance tax on surface coal by 0.5% from 7% to 6.5%.</i>

Revenue Enhancement Options

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. Estimates are in millions of dollars and are current as of the October 2022 CREG report.

Taxes and Fees		FY2024	FY2025	FY2026
1	1% Sales & Use Tax (entire penny)	\$223.9	\$230.6	\$237.1
	1% Sales & Use Tax (current GF 69% share)	\$154.5	\$159.1	\$163.6
2	Fuel taxes			
	\$0.01/gal Gas & Special Fuels, no exemptions	\$9.5	\$9.6	\$9.6
	\$0.01/gal Gas & Special Fuels, with exemptions	\$6.8	\$6.8	\$6.8
3	Cigarette Taxes			
	\$0.001 Per Cigarette (\$0.02 per pack)	\$0.5	\$0.5	\$0.5
4	Liquor Taxes			
	\$0.02/gal - Malt Beverage	\$0.3	\$0.3	\$0.3
	\$0.94/gal - Spirits	\$1.7	\$1.8	\$1.8
	\$0.28/gal - Wine	\$0.4	\$0.4	\$0.4
5	1 Mill Levy - Statewide	\$29.6	\$28.5	\$28.1
6	1% Minerals Severance Tax	\$130.9	\$116.5	\$108.4
7	Increase In Assessment Ratio			
	1% on 9.5%	\$81.0	\$83.9	\$86.8
	1% on 11.5%	\$24.9	\$25.7	\$26.6

Explanatory Notes

Item # Explanation

- 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.
- 6 This figure reflects the revenue from an additional one percent severance tax on all minerals.
- 7 This estimate assumes a 9 percent annual growth rate for FY 24 and a 3.5 percent annual growth rate for FY2025 and FY2026 in non-mineral assessed valuations and a statewide average mill levy of 66.2 mills.

Impact of Mineral Price Changes on Severance Taxes, Federal Mineral Royalties, and Ad Valorem Taxes

	FY2024	FY2025	FY2026
Oil - per \$10.00/bbl change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 9.2	\$ 9.5	\$ 9.5
Budget Reserve Account (BRA)	\$ 18.5	\$ 19.0	\$ 19.0
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 12.5	\$ 12.8	\$ 12.8
One Half Percent Severance Tax to PWMTF	\$ 4.2	\$ 4.3	\$ 4.3
One Half Percent Severance Tax to CSPLF	\$ 4.2	\$ 4.3	\$ 4.3
TOTAL	\$ 48.5	\$ 49.9	\$ 49.7
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 9.3	\$ 9.7	\$ 10.0
BRA	\$ 18.7	\$ 19.5	\$ 19.9
TOTAL	\$ 28.0	\$ 29.2	\$ 29.9
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 35.2	\$ 36.8	\$ 36.7
Natural Gas - per \$1.00/mcf change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 9.2	\$ 8.9	\$ 8.9
BRA	\$ 18.4	\$ 17.9	\$ 17.8
PWMTF	\$ 11.9	\$ 11.5	\$ 11.4
One Half Percent Severance Tax to PWMTF	\$ 4.0	\$ 3.8	\$ 3.8
One Half Percent Severance Tax to CSPLF	\$ 4.0	\$ 3.8	\$ 3.8
TOTAL	\$ 47.4	\$ 46.0	\$ 45.8
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 16.8	\$ 17.1	\$ 17.6
BRA	\$ 33.5	\$ 34.3	\$ 35.2
TOTAL	\$ 50.3	\$ 51.4	\$ 52.7
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 34.3	\$ 33.2	\$ 32.6
Coal - per \$1.00/ton change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 2.2	\$ 1.9	\$ 1.8
BRA	\$ 4.3	\$ 3.9	\$ 3.7
PWMTF	\$ 2.4	\$ 2.2	\$ 2.1
One Half Percent Severance Tax to PWMTF	\$ 0.8	\$ 0.7	\$ 0.7
One Half Percent Severance Tax to CSPLF	\$ 0.8	\$ 0.7	\$ 0.7
TOTAL	\$ 10.6	\$ 9.5	\$ 9.0
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 3.7	\$ 3.3	\$ 3.2
BRA	\$ 7.4	\$ 6.6	\$ 6.3
TOTAL	\$ 11.1	\$ 10.0	\$ 9.5
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 7.3	\$ 6.4	\$ 6.0

Note: Estimates assume the distribution caps on mineral severance taxes and federal mineral royalties have been reached. Totals may not be exact due to rounding. Amount are in millions of dollars and are estimates based on the October 2022 CREG report.

LSO's Fiscal Profile

Structure and Purpose

The LSO Fiscal Profile, informally referred to as the “goldenrod,” since it is published on gold-colored paper, provides a summary of forecast revenues, appropriations, and future account balances. In the fall of even-numbered years and spring of odd-numbered years, the content of the LSO Fiscal Profile is limited to the current biennium to focus on the supplemental budget, current revenues, and current appropriations. Beginning with the Governor’s budget recommendations, and through the budget session in even-numbered years, the LSO Fiscal Profile includes fiscal information for the current biennium as well as the next biennium.

The LSO Fiscal Profile includes a summary of major, expendable accounts from which the Legislature traditionally appropriates monies. The LSO Fiscal Profile does not include permanent, or inviolate accounts, such as the Permanent Wyoming Mineral Trust Fund (PWMTF) or Permanent Land Funds. The choice of accounts to be profiled has remained relatively steady over the last three decades, though occasionally leadership of the Joint Appropriations Committee (JAC) guide the inclusion or removal of some accounts. For example, in the 2022 Budget Session, the American Rescue Plan Act (ARPA) fund was added to the LSO Fiscal Profile to monitor the allocation of ARPA funds. In total, there are hundreds of accounts and subaccounts within the state’s accounting system. The vast majority of these accounts are dedicated to a specific, usually modest agency purpose. A good resource for actual account balances for inviolate accounts is the State Treasurer’s Office investment webpage, under the “Monthly Portfolio Status Report.”

At the most basic level, the LSO Fiscal Profile is akin to a household’s check register. The LSO Fiscal Profile shows the beginning balance, forecast revenue, appropriations, estimated transfers (to and from the account presented) and a projected, or estimated, ending balance. It is a hybrid of a balance sheet and an income statement with one critical difference: other than the account’s current biennium beginning balance and associated appropriations, most of the elements are projections. **The Fiscal Profile is intended to inform policymakers the anticipated, future balances of primary state accounts and determine whether sufficient funds will be available to support various priorities, or appropriations, in the future.**

The structure of the LSO Fiscal Profile is as follows:

Beginning Balance
PLUS Forecast Revenues
PLUS / MINUS Transfers in and out
MINUS Appropriations (or PLUS Budget Reductions)
EQUALS Projected Ending Balance

The forecast revenues are largely from the most recent Consensus Revenue Estimating Group (CREG) revenue forecast, with two major exceptions. First, LSO will populate the estimated impacts from pending legislation shown on the bill’s fiscal note, if significant, and related to a profiled account. If the legislation is a major tax, or any appropriation from a profiled account, and the bill gets amended in the legislative process, LSO staff endeavor to update the impacts of the legislation by revising the appropriation or estimated revenue on the LSO Fiscal Profile. Second, some of the accounts have revenue streams that are not forecast by CREG. For example, the Water Development Accounts and the School Foundation Program account include revenues

not forecast by CREG. In these cases, LSO staff will populate the forecast, or commonly, work with the relevant agency (e.g., Water Development Commission or Department of Education) to populate the forecast for revenue streams not covered by CREG.

As the name suggests, the LSO Fiscal Profile is prepared by LSO staff. The Governor's budget recommendation released in mid-November of each year typically includes an executive branch version of a fiscal profile. Historically, the executive branch version is located immediately following the Governor's budget message and includes a subset of the accounts within the LSO Fiscal Profile. The executive branch version of the fiscal profile otherwise follows the same general format as the LSO Fiscal Profile.

LSO updates its Fiscal Profile with the publication of each new CREG forecast, and with any special CREG report. The LSO Fiscal Profile is updated and published at least weekly during legislative sessions to reflect Committee of the Whole action on other bills. Staff provide an informal version of the LSO Fiscal Profile, often referred to as a working profile, or "whiterod," to the members of JAC during, or immediately prior to, mark-up of the budget bill or supplemental budget bill.

Fiscal Profile Contents

Page 1 of the LSO Fiscal Profile provides an overview of the primary accounts within the Fiscal Profile without details. In other words, the summary includes the beginning balance, net revenues available after transfers, appropriations, and projected future balance. For the General Fund (GF) only, primary revenue streams are shown separately.

Page 2 of the LSO Fiscal Profile is dedicated exclusively to the GF. This is largely due to the fact that most proposed appropriations from a profiled account come from the GF, so this account typically requires more space.

Page 3 of the LSO Fiscal Profile includes the traditional reserve accounts that are available for appropriation. These include the Budget Reserve Account, the Legislative Stabilization Reserve Account, and the Strategic Investments and Projects Account.

Page 4 of the LSO Fiscal Profile is dedicated to K-12 funding and includes the School Foundation Program Account, which supports the states' share of funding for K-12 school district general operations and some education-related state agency functions as well as the School Capital Construction Account, which supports the K-12 school district major maintenance and capital construction. This page also includes the SFP Reserve Account.

Page 5 of the LSO Fiscal Profile illustrates the investment reserve accounts: the PWMTF Reserve Account and the Common School Permanent Fund Reserve Account. These accounts are created in W.S. 9-4-719 and serve as a repository of investment earnings in years in which investment earnings exceed to the statutory spending policies. These same accounts are automatically drawn upon in years in which investment earnings is falls short of the statutory spending policies.

Page 6 of the LSO Fiscal Profile summarizes the three major water development accounts: Water Development Account I, Water Development Account II, and Water Development Account III.

Page 7 is included only with the release of a new CREG revenue forecast to summarize the changes, by account, from the prior revenue forecast.

Within pages 2 through 6 of the LSO Fiscal Profile, the columns are used to illustrate the actions, or positions, of different entities through the legislative process. For example, the first action of a new budget request will be the Governor, whose recommendations are illustrated in a separate column. The next actor for the budget bill or supplemental budget bill is the JAC, followed by the House and Senate, which each will have its own column summarizing the actions taken by each chamber. Then, the Joint Conference Committee on the budget will have its own column. Finally, the last column in the last version of the LSO Fiscal Profile, which usually is not published until at least two weeks after the legislative session, represents the final action on all legislation, inclusive of Governor's vetoes and legislative overrides of the vetoes, if any.

Two common questions regarding the bills appearing on the LSO Fiscal Profile during the Session are: (1) "When will my bill appear on the Fiscal Profile?" and (2) "When are unsuccessful bills removed from the Fiscal Profile?". Bills appear on the LSO Fiscal Profile only if they have an appropriation or a significant revenue impact to one of the profiled accounts upon passage in the Committee of the Whole (COW) in the chamber of origin. Once the bill has achieved this milestone, it is included in the column for that chamber, the alternate chamber, and subsequent columns until the bill has died.

Put differently, a House bill that has been adopted by the COW in the House, will appear in the Senate column on the LSO Fiscal Profile, as well as the House column. This approach illustrates the remaining funding available (or "budget gap") if all active bills were adopted. A bill is removed only upon a failed vote in the House or Senate, or if the bill fails to meet a calendar deadline. Importantly, bills that fail in a House or Senate Committee are not removed from the LSO Fiscal Profile until the deadline for bills to be reported out of committee has elapsed, as bills can be recalled by either chamber. Additionally, if a bill is removed from the LSO Fiscal Profile and is successfully reconsidered and does not fail, the bill will return to the LSO Fiscal Profile.

Where to Find the "Key Takeaways"

While the beginning balance, revenues, appropriations, transfers, and projected ending balance of all profiled accounts may be of broad interest to policymakers, there are some areas of the LSO Fiscal Profile to identify key takeaways:

- The bottom of page 2 will illustrate whether the projected balance of the GF has a projected budget gap or not. The total projected balance of the BRA, found approximately one-quarter from the top of page 3, will show what the surplus cash balance (or shortfall) is forecast to be for the BRA and GF combined.
- The middle of page 3, under "transfers in" and "transfers out" within the LSRA, will guide readers whether there is general savings in total state government operations to be deposited to the LSRA or transfers out of savings to support K-12 school district funding or the general operations of state or local government. These projected figures will often provide an indication of whether all net actions of the Legislature result in payments into, or payments out of, the LSRA.

	A	B	C	D	E	F	G	H	I
1	Fiscal Profile for 2021-22 and 2023-24								
2	October 2022 CREG revenue forecast								
3	All profiled accounts with the exception of SIPA and water accounts								
4									
5		21-22 Biennium	21-22 Biennium	23-24 Biennium	23-24 Biennium				
6		2022 Session	Oct. CREG	2022 Session	Oct. CREG				
7		Status	Status	Status	Status				
8	General Fund (GF)								
9	Beginning Balance 7-1-20 (7-1-22)	\$0	\$0	\$0	\$0				
10	Sales & Use Taxes	\$1,006,201,908	\$1,055,651,497	\$1,077,800,000	\$1,218,000,000				
11	Investment Income from PWMTF & Pooled Income	\$834,375,165	\$1,119,722,668	\$586,727,000	\$754,400,000				
12	Severance Taxes	\$316,673,189	\$335,670,431	\$295,800,000	\$413,700,000				
13	Other General Fund Revenues	\$366,636,642	\$387,972,238	\$349,098,420	\$387,000,000				
14	Transfers in from BRA and other adjustments	\$563,088,459	\$427,542,218	\$472,055,770	\$62,252,706				
15	Net Revenues Available after Transfers	\$3,086,975,363	\$3,326,559,052	\$2,781,481,190	\$2,835,352,706				
16	Appropriations	(\$3,086,975,363)	(\$3,326,559,052)	(\$2,781,481,190)	(\$2,835,352,706)				
17	Total Balance Available	\$0	\$0	\$0	\$0				
18									
19	Budget Reserve Account (BRA)								
20	Beginning Balance 7-1-20 (7-1-22)	\$238,718,581	\$238,718,581	\$113,185,000	\$113,185,000				
21	Net Revenues Available after Transfers	(\$125,533,581)	(\$125,533,581)	\$2,085,000	\$2,085,000				
22	Appropriations	\$0	\$0	\$0	\$0				
23	Total Balance Available	\$113,185,000	\$113,185,000	\$115,270,000	\$115,270,000				
24									
25	Legislative Stabilization Reserve Account (LSRA)								
26	Beginning Balance 7-1-20 (7-1-22)	\$1,560,739,495	\$1,560,503,517	\$1,477,999,912	\$1,989,683,320				
27	Net Revenues Available after Transfers	\$190,074,468	\$707,207,546	\$134,211,966	\$1,115,234,815				
28	Appropriations	(\$272,814,051)	(\$278,027,743)	(\$175,951,141)	(\$175,951,141)				
29	Total Balance Available	\$1,477,999,912	\$1,989,683,320	\$1,436,260,737	\$2,928,966,994				
30									
37	American Rescue Plan Act Fund (ARPA)								
38	Beginning Balance 7-1-20 (7-1-22)	\$0	\$0	\$72,113,440	\$72,113,440				
39	Net Revenues Available after Transfers	\$483,558,002	\$483,558,002	\$0	\$0				
40	Appropriations/Expenditures	(\$411,444,562)	(\$411,444,562)	\$0	\$0				
41	Total Balance Available	\$72,113,440	\$72,113,440	\$72,113,440	\$72,113,440				
42									
43	School Foundation Program (SFP)								
44	Beginning Balance 7-1-20 (7-1-22)	\$232,401,148	\$232,401,148	\$100,000,000	\$100,000,000				
45	Net Revenues Available after Transfers	\$1,791,776,089	\$1,791,776,089	\$1,799,478,713	\$2,649,924,031				
46	Appropriations	(\$1,924,177,237)	(\$1,924,177,237)	(\$1,799,478,713)	(\$1,799,859,469)				
47	Total Balance Available	\$100,000,000	\$100,000,000	\$100,000,000	\$950,064,562				
48									
49	School Capital Construction Account (SCCA)								
50	Beginning Balance 7-1-20 (7-1-22)	\$21,625,384	\$21,625,384	\$7,598,794	\$15,316,172				
51	Net Revenues Available after Transfers	\$238,772,406	\$246,489,784	\$237,767,577	\$271,712,786				
52	Appropriations	(\$252,798,996)	(\$252,798,996)	(\$244,830,371)	(\$245,076,166)				
53	Total Balance Available	\$7,598,794	\$15,316,172	\$536,000	\$41,952,792				
54									
55	School Foundation Program Reserve Account (SFPR)								
56	Beginning Balance 7-1-20 (7-1-22)	\$23,618,611	\$23,618,611	\$4,033,840	\$50,438,160				
57	Net Revenues Available after Transfers	\$3,964,320	\$50,368,640	\$0	\$111,800,000				
58	Appropriations	(\$23,549,091)	(\$23,549,091)	(\$4,033,840)	(\$4,033,840)				
59	Total Balance Available	\$4,033,840	\$50,438,160	\$0	\$158,204,320				
60									
61	PWMTF Spending Policy Reserve Account								
62	Beginning Balance 7-1-20 (7-1-22)	\$307,181,499	\$306,945,521	\$318,536,222	\$461,338,717				
63	Net Revenues Available after Transfers	\$113,562,255	\$160,614,777	\$7,500,000	\$15,400,000				
64	Appropriations	(\$102,207,532)	(\$6,221,581)	(\$192,100,000)	(\$119,100,000)				
65	Total Balance Available	\$318,536,222	\$461,338,717	\$133,936,222	\$357,638,717				
66									
67	CSPLF Spending Policy Reserve Account								
68	Beginning Balance 7-1-20 (7-1-22)	\$268,102,767	\$268,102,767	\$226,904,116	\$276,912,048				
69	Net Revenues Available after Transfers	\$45,593,633	\$45,408,786	\$5,400,000	\$9,900,000				
70	Appropriations	(\$86,792,284)	(\$36,599,505)	(\$118,200,000)	(\$6,800,000)				
71	Total Balance Available	\$226,904,116	\$276,912,048	\$114,104,116	\$280,012,048				
72									

	A	B	C	D	E	F	G	H	I	J	K
1	Fiscal Profile of Traditional Funding Sources										
2											
3				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
4				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
5				Status		Status		Status		Status	
6											
7			BEGINNING BALANCE 7-1-20 (7-1-22)	\$0		\$0		\$0		\$0	
8			REVENUES								
9			2021-22 (2023-24) Estimated Revenue	\$2,523,886,904		\$2,899,016,834		\$2,315,200,000		\$2,773,100,000	
10			GF revenue from budget reductions & transfers	\$44,287,836		\$44,287,836					
11			2021 Budget Bill Transfers to GF	\$325,000		\$325,000					
12			2022 Budget Bill - Transfer of FMRs for Conserved GF					\$81,828,484		\$0	
13			2022 Budget Bill - Transfer from Local Govt. CapCon Account					\$6,176,465		\$6,176,465	
14			2022 Budget Bill - Est. impact on inv. earnings of SR approp. to STO					(\$773,000)		**	
15			2022 Laws Ch. 46, Insurance amendments					\$1,098,420		**	
16			2022 Laws, Ch. 102, Severance tax reduction-coal					(\$6,100,000)		**	
17			Net Revenues Available before Transfers	\$2,568,499,740		\$2,943,629,670		\$2,397,430,369		\$2,779,276,465	
18			Transfer in from BRA - 2020 (2022) Budget, Sec 300	\$518,475,623		\$382,929,382		\$384,050,821		\$56,076,241	
19			Net Revenues Available after Transfers	\$3,086,975,363		\$3,326,559,052		\$2,781,481,190		\$2,835,352,706	
20											
21			APPROPRIATIONS AND TRANSFERS								
22			2020 Budget Bill	(\$2,955,020,545)		(\$2,955,020,545)					
23			2021 Budget Bill	\$429,163,889		\$429,163,889					
24			2021 Management Council Rec. (reverted)	\$1,994,773		\$1,994,773					
25			Depts. of Corrections and Health GF Budget Reductions (B-11)	\$147,279,050		\$147,279,050					
26			2022 Budget Bill	(\$13,841,881)		(\$13,841,881)		(\$2,498,043,708)		(\$2,498,043,708)	
27			Dept. of Family Services ARPA Conserved GF							\$81,828,484	
28			2022 Budget Bill - Transfer to SIPA	(\$133,569,583)		(\$133,569,583)					
29			2022 Budget Bill - Transfers to Savings	(\$150,000,000)		(\$150,000,000)		(\$77,500,000)		(\$77,500,000)	
30			Other Bills:								
31			2020 Budget Session	(\$22,715,836)		(\$22,715,836)					
32			2021 General Session	(\$21,250,000)		(\$21,250,000)					
33			2021 Special Session	(\$4,000,000)		(\$4,000,000)					
34			2022 Budget Session	(\$56,828,336)		(\$56,828,336)		(\$152,737,482)		(\$152,737,482)	
35			Auto. Appropriations - PWMTF Spending Policy	(\$308,186,894)		(\$547,770,583)		(\$53,200,000)		(\$188,900,000)	
36			Subtotal	(\$3,086,975,363)		(\$3,326,559,052)		(\$2,781,481,190)		(\$2,835,352,706)	
37											
38			TOTAL BALANCE AVAILABLE	\$0		\$0		\$0		\$0	
39											
40	** The effects of other bills which increase (decrease) revenues are incorporated into the October 2022 CREG forecast.										

	A	B	C	D	E	F	G	H	I	J	K
1	Fiscal Profile of Traditional Funding Sources										
2				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
3				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
4	Budget Reserve Account (BRA)			Status		Status		Status		Status	
5											
6			BEGINNING BALANCE 7-1-20 (7-1-22)	\$238,718,581		\$238,718,581		\$113,185,000		\$113,185,000	
7			GF reversions transferred to the BRA & other adjustments	\$81,024,106		\$5,639,504				\$45,196,056	
8			REVENUES								
9			2021-22 (2023-24) Estimated Revenue	\$629,025,736		\$822,882,296		\$527,200,000		\$925,800,000	
10			2022 Laws, Ch. 102, Severance tax reduction-coal					(\$12,200,000)		**	
11			Net Revenues Available before Transfers	\$948,768,423		\$1,067,240,381		\$628,185,000		\$1,084,181,056	
12			Transfer out to GF - 2020 Budget, Sec 300 (2022 Budget Bill)	(\$518,475,623)		(\$382,929,382)		(\$384,050,821)		(\$56,076,241)	
13			Transfer from (to) LSRA - 2021 Budget (2022 Budget Bill)	(\$317,107,800)		(\$571,125,999)		(\$128,864,179)		(\$912,834,815)	
14			Net Revenues Available after Transfers	\$113,185,000		\$113,185,000		\$115,270,000		\$115,270,000	
15											
16			APPROPRIATIONS								
17			2022 Budget Session	\$0		\$0		\$0		\$0	
18			Subtotal	\$0		\$0		\$0		\$0	
19											
20			TOTAL BALANCE AVAILABLE	\$113,185,000		\$113,185,000		\$115,270,000		\$115,270,000	
21											
22	** The effects of other bills which increase (decrease) revenues are incorporated into the October 2022 CREG forecast.										
23											
24				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
25				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
26	Legislative Stabilization Reserve Account (LSRA)*			Status		Status		Status		Status	
27											
28			BEGINNING BALANCE 7-1-20 (7-1-22)	\$1,560,739,495		\$1,560,503,517		\$1,477,999,912		\$1,989,683,320	
29			Reversions and other adjustments			\$15,268,844					
30			REVENUES								
31			Investment Income			\$1,573,693					
32			Auto. Appropriations from GF - PWMTF Spending Policy	\$103,110,077		\$199,200,370		\$26,600,000		\$94,500,000	
33			Pari-Mutuel Revenues and Transfers	\$6,781,688		\$7,931,493		\$6,800,000		\$7,900,000	
34			Net Revenues Available before Transfers	\$1,670,631,260		\$1,784,477,917		\$1,511,399,912		\$2,092,083,320	
35			2017 Laws, Ch. 205, School fin.-Transfer from LSRA	(\$236,925,097)		(\$87,892,853)		(\$128,052,213)		\$0	
36			Transfer from (to) BRA - 2021 (2022) Budget Bill	\$317,107,800		\$571,125,999		\$128,864,179		\$912,834,815	
37			2022 Budget Bill - Transfer from SIPA					\$100,000,000		\$100,000,000	
38			Net Revenues Available after Transfers	\$1,750,813,963		\$2,267,711,063		\$1,612,211,878		\$3,104,918,135	
39											
40			APPROPRIATIONS AND TRANSFERS								
41			2020 Budget Session**	(\$127,830,000)		(\$132,830,000)					
42			2021 Budget Bill	(\$2,434,051)		(\$2,434,051)					
43			2022 Budget Bill - Energy Matching Funds, Transfer to School CapCon Account					(\$145,951,141)		(\$145,951,141)	
44			Other Bills:								
45			2021 General Session	(\$42,740,000)		(\$42,740,000)					
46			2022 Budget Session	(\$99,810,000)		(\$100,023,692)		(\$10,000,000)		(\$10,000,000)	
47			Auto. Appropriations for Public Health Emergencies - 2021 Session Laws, Ch. 124					(\$20,000,000)		(\$20,000,000)	
48			Subtotal	(\$272,814,051)		(\$278,027,743)		(\$175,951,141)		(\$175,951,141)	
49											
50			TOTAL BALANCE AVAILABLE	\$1,477,999,912		\$1,989,683,320		\$1,436,260,737		\$2,928,966,994	
51											
52	* Statute, prior Session Laws, the 2020 Budget Bill and 2022 SF0001/HB0001 authorize multiple borrowing authorities from the LSRA for cash flow, emergencies or specified projects. Only loans with a repayment schedule that extends beyond one fiscal year are shown and only to the extent of the actual obligations.										
53	** 2019 Session Laws, Ch. 156 authorizes the State Construction Department to borrow up to \$9 million from the LSRA for the purposes of planning and constructing a veterans' skilled nursing facility. \$8.0 million has been borrowed thus far, and is reflected above.										
54	** 2019 Session Laws, Ch. 206 includes appropriations of \$15 million and \$34 million from the LSRA to the University of Wyoming Student Housing Account (Account). All funds expended from the Account shall be repaid to the LSRA.										
55				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
56				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
57	Strategic Investments and Projects Account (SIPA)			Status		Status		Status		Status	
58											
59			BEGINNING BALANCE 7-1-20 (7-1-22)	\$130,198,695		\$130,198,695		\$158,629,421		\$162,634,082	
60			Reversions and other adjustments			\$4,000,000					
61			REVENUES								
62			Auto. Appropriations from GF - PWMTF Spending Policy	\$103,110,077		\$199,200,370		\$26,600,000		\$94,400,000	
63			Auto. Appropriations from PWMTF Reserve	\$96,100,000		\$0		\$192,100,000		\$119,100,000	
64			2022 Budget Bill - Transfer from General Fund	\$133,569,583		\$133,569,583					
65			Net Revenues Available	\$462,978,355		\$466,968,648		\$377,329,421		\$376,134,082	
66											
67			APPROPRIATIONS AND TRANSFERS								
68			2020 Budget Session	(\$48,983,759)		(\$48,983,759)					
69			2021 Budget Bill - Major maintenance	(\$96,638,690)		(\$96,638,690)					
70			2021 Budget Bill	(\$17,265,105)		(\$17,265,105)					
71			2021 General Session - State funded capital construction	(\$19,306,845)		(\$19,306,845)					
72			2022 Budget Bill - University of Wyoming Research Grants Match					(\$25,000,000)		(\$25,000,000)	
73			2022 Budget Bill - Transfer to LSRA					(\$100,000,000)		(\$100,000,000)	
74			2022 Budget Bill - Transfer to School CapCon Account					(\$14,690,596)		(\$14,690,596)	
75			2022 Budget Session	(\$12,500,000)		(\$12,500,000)		(\$119,238,825)		(\$119,238,825)	
76			Auto. Appropriations to State Penitentiary Capital Construction Account	(\$20,000,000)		(\$20,000,000)		(\$20,000,000)		(\$20,000,000)	
77			Auto. Appropriations to School Major Maintenance Subaccount	(\$89,654,535)		(\$89,640,167)		(\$98,400,000)		(\$96,100,000)	
78			Subtotal	(\$304,348,934)		(\$304,334,566)		(\$377,329,421)		(\$375,029,421)	
79											
80			TOTAL BALANCE AVAILABLE	\$158,629,421		\$162,634,082		\$0		\$1,104,661	
81											

	A	B	C	D	E	F	G	H	I	J	K
1	Fiscal Profile of Traditional Funding Sources										
2											
3				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
4				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
5			School Foundation Program (SFP)	Status		Status		Status		Status	
6											
7			BEGINNING BALANCE 7-1-20 (7-1-22)	\$232,401,148		\$232,401,148		\$100,000,000		\$100,000,000	
8			REVENUES								
9			2021-22 (2023-24) Estimated Revenue	\$1,543,218,041		\$1,690,057,349		\$1,671,426,500		\$2,374,910,800	
10			Reversions and other adjustments	\$8,292,951		\$13,825,887		\$0		\$21,213,231	
11			School Foundation Program - LSO est. adj.*	\$3,340,000		\$0		\$0		\$253,800,000	
13			Net Revenues Available before Transfers	\$1,787,252,140		\$1,936,284,384		\$1,771,426,500		\$2,749,924,031	
14			2017 Laws, Ch. 205, School fin.-transfer from LSRA	\$236,925,097		\$87,892,853		\$128,052,213		\$0	
15			Net Revenues Available	\$2,024,177,237		\$2,024,177,237		\$1,899,478,713		\$2,749,924,031	
16											
17			APPROPRIATIONS								
18			School Foundation Program	(\$1,804,131,000)		(\$1,804,131,000)		(\$1,736,310,422)		(\$1,736,310,422)	
19			Education - School Finance / COPs, assessment, perf. data	(\$28,781,916)		(\$28,781,916)		(\$29,179,870)		(\$29,179,870)	
27			All Other Agency Budgets	(\$29,085,060)		(\$29,085,060)		(\$33,430,421)		(\$33,430,421)	
28			Other Bills with appropriations and expenditure changes								
29			2021 General Session	(\$26,142,622)		(\$26,142,622)					
30			2022 Budget Session	\$0		\$0		(\$558,000)		(\$938,756)	
31			Auto. appropriations to CSPLF Reserve	(\$36,036,639)		(\$36,036,639)		\$0		\$0	
32			Subtotal	(\$1,924,177,237)		(\$1,924,177,237)		(\$1,799,478,713)		(\$1,799,859,469)	
33											
34			TOTAL BALANCE AVAILABLE	\$100,000,000		\$100,000,000		\$100,000,000		\$950,064,562	
35											
36			* Amounts reflect LSO's estimates using most recent data available for the K-12 model variables and calculations reflecting current law.								
37											
38				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
39				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
40			School Capital Construction Account (SCCA)	Status		Status		Status		Status	
41											
42			BEGINNING BALANCE 7-1-20 (7-1-22)	\$21,625,384		\$21,625,384		\$7,598,794		\$15,316,172	
43			REVENUES								
44			2021-22 (2023-24) Estimated Revenue	\$13,612,934		\$13,841,480		\$10,692,000		\$10,692,000	
45			Reversions and other adjustments	\$784,297		\$784,309				\$17,245,209	
46			Major Maintenance Actual Expenditure Adjustment	\$2,260,000							
47			Net Revenues Available before Transfers	\$38,282,615		\$36,251,173		\$18,290,794		\$43,253,381	
48			2020 (2022) Budget Bill - Transfer from SLMRA	\$59,243,028		\$69,006,216		\$64,000,000		\$83,000,000	
49			2020 (2022) Budget Bill - Transfer from School MM Subaccount	\$89,654,535		\$89,640,167		\$98,400,000		\$96,100,000	
50			2020 (2021) (2022) Budget Bill - Transfer from SIPA	\$49,668,521		\$49,668,521		\$14,690,596		\$14,690,596	
51			2020 (2022) Budget Bill - Transfer from SFP Reserve Account	\$23,549,091		\$23,549,091		\$4,033,840		\$4,033,840	
52			2022 Budget Bill - Transfer from LSRA					\$45,951,141		\$45,951,141	
53			Net Revenues Available after Transfers	\$260,397,790		\$268,115,168		\$245,366,371		\$287,028,958	
54											
55			APPROPRIATIONS								
56			Major Maintenance	(\$153,000,000)		(\$153,000,000)		(\$158,965,715)		(\$158,965,715)	
57			Operations, Engineering & Technical	(\$7,580,227)		(\$7,580,227)		(\$8,088,504)		(\$8,334,299)	
58			2020 (2021) Budget Bill - Capital Construction	(\$79,554,769)		(\$79,554,769)					
59			2022 Budget Bill - Capital Construction	(\$12,664,000)		(\$12,664,000)		(\$77,776,152)		(\$77,776,152)	
60			Subtotal	(\$252,798,996)		(\$252,798,996)		(\$244,830,371)		(\$245,076,166)	
61											
62			TOTAL BALANCE AVAILABLE	\$7,598,794		\$15,316,172		\$536,000		\$41,952,792	
63											
64				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
65				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
66			School Foundation Program Reserve Account (SFPRA)	Status		Status		Status		Status	
67											
68			BEGINNING BALANCE 7-1-20 (7-1-22)	\$23,618,611		\$23,618,611		\$4,033,840		\$50,438,160	
69			REVENUES	\$3,964,320		\$50,368,640				\$111,800,000	
70			Net Revenues Available	\$27,582,931		\$73,987,251		\$4,033,840		\$162,238,160	
71											
72			APPROPRIATIONS								
73			2020 Budget Bill - Section 300 (d)	(\$23,549,091)		(\$23,549,091)					
74			2022 Budget Bill - Section 300 (e) - Transfer to School CapCon Account					(\$4,033,840)		(\$4,033,840)	
75			Subtotal	(\$23,549,091)		(\$23,549,091)		(\$4,033,840)		(\$4,033,840)	
76											
77			TOTAL BALANCE AVAILABLE	\$4,033,840		\$50,438,160		\$0		\$158,204,320	
78											

	A	B	C	D	E	F	G	H	I	J	K
1	Fiscal Profile Of Other Sources of Funds										
2											
3	The statutory purposes of the spending policy amounts (SPA), in descending order of importance, are:										
4	(i) Consistent, sustainable flow of earnings for expenditure over time;										
5	(ii) Protection of the corpus of the permanent funds against inflation; and										
6	(iii) To the extent practicable, increases in earnings available for expenditure to offset effects of inflation.										
7											
8				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
9				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
10	PWMTF Spending Policy Reserve Account			Status		Status		Status		Status	
11											
12	BEGINNING BALANCE 7-1-20 (7-1-22)			\$307,181,499		\$306,945,521		\$318,536,222		\$461,338,717	
13	REVENUES										
14	Investment income			\$11,695,515		\$11,244,934		\$7,500,000		\$15,400,000	
15	Auto. Appropriations from GF			\$101,866,740		\$149,369,843		\$0		\$0	
16	Net Revenues Available			\$420,743,754		\$467,560,298		\$326,036,222		\$476,738,717	
17											
18	APPROPRIATIONS										
19	Net Transfer to PWMTF Loan Loss Res. (W.S. 16-1-111(f))			(\$6,107,532)		(\$6,221,581)		\$0		\$0	
20	Auto. Appropriation to GF			\$0		\$0		\$0		\$0	
21	Auto. Appropriation to SIPA			(\$96,100,000)		\$0		(\$192,100,000)		(\$119,100,000)	
22	Auto. Appropriation to PWMTF corpus			\$0		\$0		\$0		\$0	
23	Subtotal			(\$102,207,532)		(\$6,221,581)		(\$192,100,000)		(\$119,100,000)	
24											
25	TOTAL BALANCE AVAILABLE			\$318,536,222		\$461,338,717		\$133,936,222		\$357,638,717	
26											
27				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
28				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
29	CSPLF Spending Policy Reserve Account			Status		Status		Status		Status	
30											
31	BEGINNING BALANCE 7-1-20 (7-1-22)			\$268,102,767		\$268,102,767		\$226,904,116		\$276,912,048	
32	REVENUES										
33	Investment income			\$9,556,994		\$9,372,147		\$5,400,000		\$9,900,000	
34	Auto. Appropriations from SFP FMRs			\$36,036,639		\$36,036,639					
35	Net Revenues Available			\$313,696,400		\$313,511,553		\$232,304,116		\$286,812,048	
36											
37	APPROPRIATIONS										
38	Auto. Appropriation to CSL/SFP			(\$70,200,000)		(\$20,007,221)		(\$118,200,000)		(\$6,800,000)	
39	Auto. Appropriation to CSPLF corpus			(\$16,592,284)		(\$16,592,284)		\$0		\$0	
40	Subtotal			(\$86,792,284)		(\$36,599,505)		(\$118,200,000)		(\$6,800,000)	
41											
42	TOTAL BALANCE AVAILABLE			\$226,904,116		\$276,912,048		\$114,104,116		\$280,012,048	
43											
44				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
45				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
46	American Rescue Plan Act Fund (ARPA)			Status		Status		Status		Status	
47											
48	BEGINNING BALANCE 7-1-20 (7-1-22)			\$0		\$0		\$72,113,440		\$72,113,440	
49	REVENUES			\$1,068,484,768		\$1,068,484,768					
50	ARPA Revenue replacement			(\$584,926,766)		(\$584,926,766)					
51	Net Revenues Available			\$483,558,002		\$483,558,002		\$72,113,440		\$72,113,440	
52											
53	APPROPRIATIONS										
54	Executive Branch expenditures			(\$20,113,728)		(\$20,113,728)					
55	2022 Budget Session			(\$391,330,834)		(\$391,330,834)					
56	Subtotal			(\$411,444,562)		(\$411,444,562)		\$0		\$0	
57											
58	TOTAL BALANCE AVAILABLE			\$72,113,440		\$72,113,440		\$72,113,440		\$72,113,440	
59											

	A	B	C	D	E	F	G	H	I	J	K
1	Fiscal Profile Of Other Sources of Funds										
2				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
3				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
4	Water Development Account I			Status		Status		Status		Status	
5											
6			BEGINNING BALANCE 7-1-20 (7-1-22)	\$37,454,158		\$37,454,158		\$36,697,699		\$47,352,400	
7			REVENUES								
8			2021-22 (2023-24) Estimated Revenue	\$46,527,361		\$45,784,829		\$45,800,000		\$43,595,000	
9			Transfer from LSRA	\$25,000,000		\$25,000,000					
10			Reversions and other adjustments	\$2,553,704		\$13,950,937					
11			Net Revenues Available	\$111,535,223		\$122,189,924		\$82,497,699		\$90,947,400	
12											
13			APPROPRIATIONS								
14			2020 Budget Bill	(\$24,288,135)		(\$24,288,135)					
15			2022 Budget Bill					(\$25,715,956)		(\$26,548,635)	
16			Other Bills:								
17			2020 Budget Session	(\$31,445,610)		(\$31,445,610)					
18			2021 General Session	(\$18,375,824)		(\$18,375,824)					
19			2022 Budget Session	(\$727,955)		(\$727,955)		(\$18,718,962)		(\$18,718,962)	
20			Subtotal	(\$74,837,524)		(\$74,837,524)		(\$44,434,918)		(\$45,267,597)	
21											
22			TOTAL BALANCE AVAILABLE	\$36,697,699		\$47,352,400		\$38,062,781		\$45,679,803	
23											
24				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
25				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
26	Water Development Account II			Status		Status		Status		Status	
27											
28			BEGINNING BALANCE 7-1-20 (7-1-22)	\$10,163,313		\$10,163,313		\$55,201,625		\$58,447,485	
29			REVENUES								
30			2021-22 (2023-24) Estimated Revenue	\$9,724,312		\$9,960,817		\$8,910,000		\$8,910,000	
31			Transfer from Buffalo Bill Dam Account	\$7,000,000		\$7,000,000					
32			Transfers from Water Dev. Acct. I	\$11,800,000		\$11,800,000		\$7,000,000		\$7,000,000	
33			Transfers from LSRA	\$51,810,000		\$51,810,000					
34			Reversions and other adjustments	\$2,277,265		\$5,286,620					
35			Net Revenues Available	\$92,774,890		\$96,020,750		\$71,111,625		\$74,357,485	
36											
37			APPROPRIATIONS								
38			Other Bills:								
39			2020 Budget Session	(\$19,162,360)		(\$19,162,360)					
40			2021 General Session	(\$17,451,800)		(\$17,451,800)					
41			2022 Budget Session	(\$959,105)		(\$959,105)		(\$18,641,805)		(\$18,641,805)	
42			Subtotal	(\$37,573,265)		(\$37,573,265)		(\$18,641,805)		(\$18,641,805)	
43											
44			TOTAL BALANCE AVAILABLE	\$55,201,625		\$58,447,485		\$52,469,820		\$55,715,680	
45											
46				BY 21-22		BY 21-22		BY 23-24		BY 23-24	
47				2022 Session		Oct. CREG		2022 Session		Oct. CREG	
48	Water Development Account III			Status		Status		Status		Status	
49											
50			BEGINNING BALANCE 7-1-20 (7-1-22)	\$57,543,728		\$57,543,728		\$25,813,286		\$25,407,336	
51			REVENUES								
52			2021-22 (2023-24) Estimated Revenue	\$7,639,077		\$7,227,196		\$5,950,000		\$5,950,000	
53			Reversions and other adjustments	\$133,481		\$139,412					
54			Net Revenues Available	\$65,316,286		\$64,910,336		\$31,763,286		\$31,357,336	
55											
56			APPROPRIATIONS								
57			Other Bills:								
58			2020 Budget Session	(\$38,500,000)		(\$38,500,000)					
59			2022 Budget Session	(\$1,003,000)		(\$1,003,000)		(\$24,147,000)		(\$24,147,000)	
60			Subtotal	(\$39,503,000)		(\$39,503,000)		(\$24,147,000)		(\$24,147,000)	
61											
62			TOTAL BALANCE AVAILABLE	\$25,813,286		\$25,407,336		\$7,616,286		\$7,210,336	
63											

	A	B	C	D	E	F	G	H
1	Summary of Major Changes Since March 29, 2022 Fiscal Profile							
2								
3				BY 21-22			BY 23-24	
4	General Fund			Oct. CREG Changes			Oct. CREG Changes	
5	Sales and Use Taxes			\$49,449,589			\$140,200,000	
6	Severance Taxes			\$18,997,242			\$117,900,000	
7	Investment Income			\$285,347,503			\$167,673,000	
8	Other GF Revenues			\$21,335,596			\$37,901,580	
9	Subtotal Revised Revenues				\$375,129,930			\$463,674,580
10	Reversions, undistributed investment income, and other			\$0			(\$81,828,484)	
11	BRA Transfer			(\$135,546,241)			(\$327,974,580)	
12	Subtotal Revised Transfers In (Out)				(\$135,546,241)			(\$409,803,064)
13	Dept. of Corrections GF Budget Reductions			\$0			\$0	
14	Dept. of Family Services ARPA Conserved GF						\$81,828,484	
15	Investment Income Distributions			(\$239,583,689)			(\$135,700,000)	
16	Subtotal Revised Expenditures/Appropriations				(\$239,583,689)			(\$53,871,516)
17	Total Revisions				\$0			\$0
18								
19	Budget Reserve Account							
20	Beginning Balance				\$0			\$0
21	Severance Taxes			\$84,490,715			\$124,000,000	
22	FMRs			\$109,365,845			\$286,800,000	
23	GF Reversions and adjustments			(\$75,384,602)			\$45,196,056	
24	Subtotal Revised Revenues / Available Balance				\$118,471,958			\$455,996,056
25	Subtotal Net Revised Transfers In (Out)				(\$118,471,958)			(\$455,996,056)
26	Total Revisions				\$0			\$0
27								
28	Legislative Stabilization Reserve Account							
29	Beginning Balance				(\$235,978)			\$511,683,408
30	Pari Mutuel revenues			\$1,149,805			\$1,100,000	
31	Investment Income Distributions			\$97,663,986			\$67,900,000	
32	Subtotal Revised Revenues				\$98,813,791			\$69,000,000
33	Subtotal Revised Transfers In (Out)				\$403,050,443			\$912,022,849
34	Subtotal Revised Expenditures/Appropriations				\$10,055,152			\$0
35	Total Revisions				\$511,683,408			\$1,492,706,257
42								
43	School Foundation Program							
44	Beginning Balance				\$0			\$0
45	Investment income, fees, and leases			\$812,250			(\$1,415,700)	
46	FMRs			\$109,349,179			\$191,200,000	
47	Ad Valorem (State 12 mill)			\$21,767,807			\$175,300,000	
48	Other, including recapture			\$14,910,072			\$338,400,000	
49	Reversions and adjustments			\$2,192,936			\$275,013,231	
50	Subtotal Revised Revenues				\$149,032,244			\$978,497,531
51	Subtotal Net Revised Transfers In (Out)				(\$149,032,244)			(\$128,052,213)
52	Subtotal Revised Estimated Expenditures				\$0			(\$380,756)
53	Total Revisions				\$0			\$850,064,562
54								
55	School Capital Construction Account							
56	Beginning Balance				\$0			\$7,717,378
57	FMRs and other revenues			\$228,546			\$0	
58	Subtotal Revised Revenues				\$228,546			\$0
59	Reversions and adjustments				(\$2,259,988)			\$17,245,209
60	Subtotal Revised Transfers In (Out)				\$9,748,820			\$16,700,000
61	Subtotal Revised Estimated Expenditures				\$0			(\$245,795)
62	Total Revisions				\$7,717,378			\$41,416,792
63								
64	PWMTF Spending Policy Reserve Account							
65	Beginning Balance				(\$235,978)			\$142,802,495
66	Investment Income			(\$450,581)			\$7,900,000	
67	Investment Income Distributions			\$47,503,103			\$0	
68	Subtotal Revised Revenues				\$47,052,522			\$7,900,000
69	Subtotal Revised, Transfers In (Out), including loss reserve				\$95,985,951			\$73,000,000
70	Total Revisions				\$142,802,495			\$223,702,495
71								
72	CSPLF Spending Policy Reserve Account							
73	Beginning Balance				\$0			\$50,007,932
74	Investment Income			(\$184,847)			\$4,500,000	
75	Investment Income (SFP FMR) Distributions			\$0			\$0	
76	Subtotal Revised Revenues				(\$184,847)			\$4,500,000
77	Subtotal Revised, Transfers In (Out)				\$50,192,779			\$111,400,000
78	Total Revisions				\$50,007,932			\$165,907,932

Agency Programs with Appropriations in the BFY2023-2024 Budget

This listing shows the name and number for each government department or "agency" with the names of accounting level divisions. These are commonly called programs or agency programs. The department and division numbers are integrated into Wyoming's budget system, IBARS, and accounting system, WOLFS. The Legislature appropriates at the division level in the budget bill. At the end of the list are "section 300s" which refers to appropriations made at the end of the budget bill for specific purposes, but not necessarily tied to a departmental division. For administrative ease, the same section 300 numbers are used for a given topic each biennium.

001	Office of the Governor	3000	General Services
	0100 Administration	3500	Human Resources Division
	0200 Tribal Liaison	3800	Employees' Group Insurance
	0300 Commission on Uniform Laws	4500	Economic Analysis Division
	0600 Special Contingency	6000	State Library
	0900 Clean Coal Technology	007	Military Department
	1100 Homeland Security	0100	Military Dept. Operations
	2400 Natural Resource Policy Account	0200	Air National Guard
	2600 Endangered Species Administration	0300	Camp Guernsey
	2900 Baseline Scientific Assessment	0400	Army National Guard
	n/a WY Innovative Partnership	0500	Veterans' Services
		0600	Oregon Trail Vets Cemetery
		0700	Military Support to Civilian Authorities
002	Secretary of State	008	Public Defender
	0100 Administration	0100	Administration
	0400 Securities Enforcement	010	Department of Agriculture
	0600 Bucking Horse & Rider	0100	Administration Division
003	State Auditor	0200	Ag Education and Information
	0100 Administration	0300	Consumer Protection Division
	2500 State Employee Compensation	0400	Natural Resources Division
004	State Treasurer	0600	Pesticide Registration
	0100 Treasurer's Operations	0800	State Fair
	0300 Veterans' Tax Exemption	1400	Weed & Pest Control
	0600 Invest & Fin Acct	1500	Predator Management
	0800 Unclaimed Property	1600	Wyoming Beef Council
	0900 Internal Investments	1800	Wyo Wheat Mktg Comm
	2000 Native American Motor Vehicle Exemption	1900	Dry Bean Commission
006	Department of Administration and Information	2200	Leaf Cutter Bee
	2000 Director's Office		
	2300 Professional Licensing Boards		

Agency Programs with Appropriations in the BFY2023-2024 Budget

011	Department of Revenue	0700	Uranium NRC Agreement
	0100 Administration	4400	Abandoned Mine Reclamation
	0200 Revenue Division	4600	Subsidence Loss Ins.
	0300 Valuation Division		
	0500 Liquor Division	021	Department of Audit
	0600 Liquor Sales & Purchases	0100	Administration
	0700 General Fund Transfers	0200	Banking
012	Board of Architects and Landscape Architects	0300	Public Fund
	0100 Administration	0400	Mineral
		0500	Excise
014	Miners' Hospital Board	022	Board for Respiratory Care
	0100 Miners' Hospital Board	0100	Administration
015	Attorney General	023	Public Service Commission
	0100 Law Office	0100	Administration
	0300 Criminal Investigations	0200	Consumer Advocate Division
	0500 Law Enforcement Academy	0600	Universal Service Fund
	0600 Peace Officer Standards & Training	024	State Parks and Cultural Resources
	0900 Victim Services Division	0100	Administration & Support
	1100 Governor's Council on Dev Disabilities	0200	Cultural Resources
		0400	State Parks & Historical Sites
016	Board of Barber Examiners	027	State Construction Department
	0100 Administration	1000	Operations
	Board of Radiologic Technologists	1100	School Facilities Division
017	Examiners	3400	Construction Management Division
	0100 Administration	6500	Major Maintenance Division
018	Real Estate Commission	028	Board of Registration in Podiatry
	0100 Administration	0100	Administration
	0200 Real Estate Recovery	029	Water Development Office
	0300 Real Estate Education	0100	Administration
	0500 Real Estate Appraiser	030	Board of Chiropractic Examiners
	0600 Appraiser Education	0100	Administration
	0700 Appraisal Management	031	Collection Agency Board
019	Professional Teaching Standards Board	0100	Administration
	0100 Prof Teaching Stds Board	033	Board of Cosmetology
020	Department of Environmental Quality	0100	Administration
	0100 Administration	034	Board of Dental Examiners
	0200 Air Quality	0100	Administration
	0300 Water Quality	035	Board of Funeral Service Practitioners
	0400 Land Quality	0100	Administration
	0500 Industrial Siting		
	0600 Solid Waste Management		

Agency Programs with Appropriations in the BFY2023-2024 Budget

036	Board of Midwifery	0600	WyoLink
	0100 Administration	0700	Aeronautics Administration
037	State Engineer	0900	Operational Services
	0100 Administration	1000	Aeronautics
	0200 Ground Water Division	046	Mixed Martial Arts Board
	0300 Surface Water & Eng. Division		0100 Administration
	0400 Board of Control Division	048	Department of Health
	0500 Support Services Division		0100 Director's Office
	0600 Board of Registration PE		0400 Health Care Financing
	0700 Interstate Streams Division		0500 Public Health
	1100 Special Projects		2500 Behavioral Health
	1400 North Platte Settlement		5000 Aging
	1500 Well Drillers' Licensing	049	Department of Family Services
038	Pari-Mutuel Commission		Energy Assistance and
	0100 Administration		5700 Weatherization
	0300 Wyoming Breeders Award Fund		5800 Institutions
			5900 Assistance and Services
039	Wildlife/Natural Resource Trust	051	Livestock Board
	0100 Administration		0100 Administration
	1101 Trust Corpus		0200 Animal Health
041	Fire Prevention and Electrical Safety		0300 Brucellosis
	0100 Administration		0400 Cooperative Agreements
	0200 Fire Prevention Administration		0600 Estrays
	0300 Electrical Safety Administration		0700 Brand Inspection
	0400 Training		0800 Predator Control Fees
	0500 Fire Academy	052	Board of Medicine
042	Geological Survey		0100 Administration
	0100 Geologic Program	053	Department of Workforce Services
	0300 USGS Grants		0100 Administration & Support
	n/a WY Min. Resource		0200 Vocational Rehabilitation
043	Dietetics Licensing Board		0300 Unemployment Insurance
	0100 Administration		0400 Labor Standards
044	Insurance Department		0500 Workers' Compensation & OSHA
	0100 Administration		0600 Disability Determination Services
	0400 Health Insurance Pool	054	Board of Nursing
045	Department of Transportation		0100 Administration
	0100 Administration	055	Oil and Gas Commission
	0400 Administrative Services		0100 Administration
	0500 Law Enforcement		0200 Orphan Wells

Agency Programs with Appropriations in the BFY2023-2024 Budget

056	Board of Examiners in Optometry	067	University of Wyoming
	0100 Administration		6700 State Aid
057	Community College Commission		6710 Family Medical Residency
	0100 Administration		6720 WWAMI Medical Education
	0200 State Aid		6800 School of Energy Resources
	0900 Adult Education		6900 Tier 1 Engineering
	1500 Veterans' Tuition Waiver Program		9600 NCAR MOU
	3000 Public Television		9700 Endowments & Matching
058	Board of Examiners of Speech-Language Pathology & Audiology	068	Board of Psychology
	0100 Administration		0100 Administration
059	Board of Pharmacy	069	WICHE
	0200 Licensing Board		2000 Administration & Grants
060	State Lands and Investments	070	Enhanced Oil Recovery Commission
	0100 Operations		0100 Commission & Support
	0200 Forestry		Technical Outreach &
	0300 County Emergency Suppression		0200 Research
	0400 Fire	072	Retirement System
	0500 Forestry Performance Acct.		0100 Administration
	0600 Ranch A		0600 Highway Patrol
	2000 Federal Forestry Grants		0700 Game & Fish-Wardens
	5000 Fire Prot. Revolving Account		6500 Deferred Compensation
	6000 Good Neighbor Authority	075	Board of Outfitters and Guides
	6800 Transp. Enterprise Fund		0100 Administration
	9900 Farm Loan Reserve	077	Enterprise Technology Services
061	Board of Certified Public Accountants		1000 Enterprise Operations
	0100 Administration		3000 IT Enhanced Services
062	Board of Physical Therapy		4000 Depreciation Reserve
	0100 Administration		5000 WUN Infrastructure
063	Governor's Residence	078	Mental Health Professions Licensing Board
	0100 Residence Operation		0100 Administration
	0200 Governor's Residence	079	Board of Nursing Home Administrators
064	Board of Hearing Aid Specialists		0100 Administration
	0100 Administration	080	Department of Corrections
065	Board of Athletic Trainers		1000 Administration Services
	0100 Administration		2000 Field Services Division
066	Wyoming Tourism Board		3000 Support Services
	0100 Wyoming Tourism Board		4000 Prison Division
		081	Board of Parole
			0100 Administration

Agency Programs with Appropriations in the BFY2023-2024 Budget

083	Board of Occupational Therapy	125	Judicial District 3A
	0100 Administration		0100 Administration
084	Board of Professional Geologists	126	Judicial District 4A
	0200 Administration		0100 Administration
085	Wyoming Business Council	127	Judicial District 5A
	0100 Wyoming Business Council		0100 Administration
	0200 Economic Divers.	128	Judicial District 5B
	1600 Investment Ready Communities		0100 Administration
090	Wyoming Energy Authority	129	Judicial District 6A
	0100 Administration		0100 Administration
096	State Budget Department	130	Judicial District 7A
	2500 Administration		0100 Administration
098	Guardian Ad Litem	131	Judicial District 7B
	0100 Guardian Ad Litem		0100 Administration
101	Supreme Court	132	Judicial District 9A
	0100 Administration		0100 Administration
	0200 Judicial Nominating Commission	133	Judicial District 8A
	0300 Chancery Court		0100 Administration
	0400 Law Library	134	Judicial District 9B
	0500 Circuit Courts		0100 Administration
	0600 Court Automation and Electronic Technology	135	Judicial District 6B
	0700 Judicial Retirement		0100 Administration
	0900 Branchwide Resources	136	Judicial District 8B
102	Board of Law Examiners		0100 Administration
	0100 Administration	137	Laramie County District 1C
	Commission on Judicial Conduct and		0100 Administration
103	Ethics	138	Sweetwater County District 3C
	0100 Administration		0100 Administration
120	Judicial District 1A	139	Natrona County District 7C
	0100 Administration		0100 Administration
121	Judicial District 1B	140	Judicial District 6C
	0100 Administration		0100 Administration
122	Judicial District 2A	141	Judicial District 9C
	0100 Administration		0100 Administration
123	Judicial District 2B	142	Judicial District 4B
	0100 Administration		0100 Administration
124	Judicial District 3B	143	Judicial District 1D
	0100 Administration		0100 Administration
		151	District Attorney/Judicial District #1
			0100 Administration

Agency Programs with Appropriations in the BFY2023-2024 Budget

157	District Attorney/Judicial District #7	311	Concurrence with Governor's Recommendations
	0100 Administration		
160	County and Prosecuting Attorneys	312	Capitol Information Desk
	0100 Administration	313	School Capital Construction
201	Legislative Service Office	314	Mineral Severance Tax Diversion
	0100 LSO	315	Federal Mineral Royalty Diversion
205	Education-School Finance	316	AML Funding - Reauthorization of Prior Appropriations
	4100 School Foundation Pgm		Enhanced Oil Recovery Commission
	4200 Court Ordered Placements	317	- Reappropriation
	4500 Foundation-Specials	319	Employee Compensation
	4600 Education Reform	320	Capitol Wayfinding
	4700 Student Performance Data Systems	321	Energy Matching Funds
206	Department of Education	322	RMP Project Account
	1000 State Board of Education	324	Permanent Fund Earnings - Disposition and Accounting
	1100 Leadership, Finance & Information Management	325	Appropriation to Match Federal Infrastructure Grants
	1200 Accountability and Communications		
	1300 School Support		
211	Board of Equalization		
	0100 Equalization & Tax Appeals		
220	Environmental Quality Council		
	0100 Administration		
251	Board of Veterinary Medicine		
	0100 Administration		
252	Board of Acupuncture		
	0100 Administration		
270	Office of Administrative Hearings		
	0200 Administration		
300	Budget Balancer - Transfers		
301	Borrowing Authority - Cash Flow		
302	Borrowing Authority - Executive Programs		
303	Carryover Appropriations		
304	Employee Benefits		
305	Flex Executive		
306	Flex Judiciary		
307	Personal Services Transfers		
308	Major Maintenance		
309	Department of Health Carryover		
310	Limitation on Salary Increase		

Expenditure Series Categories

State agencies submit their biennial and supplemental budget requests, as well as expend funding authorized through legislative appropriations, under a series of expenditure categories, as follows:

1. Personal services (code 0100): Payments to state staff;
2. Supportive services (code 0200): Administrative overhead costs;
3. Restrictive Costs or Services (code 0300): Cost allocation transfers;
4. Central and Data Services (code 0400): Information technology and telecommunication services;
5. Space Rental (code 0500): Real property rental space;
6. Grant and Aid Payments (code 0600): Grants and contracts to local service providers;
7. Capital Expenditures (code 0700): Capital facilities expenses;
8. Non-Operating Expenditures (code 0800): Transfers of revenues and other expenditures; and
9. Special Services (code 0900): Professional or contract services.

Under each appropriation, agencies use an array of object codes to provide further detail on what products and services are being purchased or paid for under each transaction. While the Legislature typically views agencies' budgets down to the object code level, the State Auditors' Office uniform accounting system, Wyoming Online Financial System (WOLFS), allows agencies to also categorize expenditures at the sub-object level, under each object code for increased specificity of each transaction by an agency. The following table lists the BFY2023-2024 expenditure series and object codes that are active for financial accounting and was updated in May 2022. Sub-object codes are not included because the Legislature does not tend to utilize this data during its budget reviews and appropriations processes.

<u>Series</u>	<u>Object code</u>	<u>Object Description</u>
0100		Personal Services
	0101	Salaries: Set by Law
	0103	Salaries: Classified
	0104	Salaries: Other
	0105	Employer Paid Benefits
	0107	Institution Special
	0109	Employee Deductions
0200		Supportive Services
	0201	Real Property Repair & Maintenance
	0202	Equipment Repair & Maintenance
	0203	Utilities
	0204	Communication
	0207	Employee Professional Development and Training
	0208	Advertising - Promotion
	0210	Miscellaneous
	0211	Jury Fees
	0215	WDOC Re-Entry Program (WDOC use only)
	0221	Travel in-State
	0222	Travel out-of-state

<u>Series</u>	<u>Object code</u>	<u>Object Description</u>
	0223	Permanently Assigned Vehicles
	0224	Employee Reimbursement of Moving Expenses
	0225	Travel Donated Serv. In-state
	0226	Travel Donated Serv. Out-of-state
	0227	Out-of-State Board/Commission Travel Reimbursements
	0228	In-State Board/Commission Travel Reimbursements
	0230	Supplies and Products
	0231	Office Supplies - Printing
	0232	Licenses and Plates - Registration
	0233	Motor Vehicle & Airplane Supplies
	0234	Food, Food Service Supplies
	0235	Medical-Lab Sup.
	0236	Educa-Recreational Supplies
	0237	Soft Goods & Housekeeping
	0238	Farm & Livestock Sup.
	0239	Other Repair-Main Sup.
	0240	Intangible Assets
	0240.99	Fixed Assets (WYDOT use only)
	0241	Office Equipment - Furnishings
	0242	IT Hardware
	0243	Transportation Equipment
	0244	Food Service Equipment
	0245	Medical - lab Equipment
	0246	Educa-Recreational - Tech
	0248	Game & Fish Vehicle Purchases Only
	0249	Farm & shop Equipment
	0251	Real Property Rental
	0252	Equipment Rental
	0253	Assessments
	0254	Insurance bond Premis
	0255	Miscellaneous Payments
	0256	Judgements-Court-Other
	0257	Awards & Prizes
	0260	Medical Unit (DWS use only)
	0261	Temp Total Disability (DWS use only)
	0262	Legal Fees (DWS use only)
	0271	Awards & Prizes
	0292	Maintenance Contracts External
0300		Restrictive Costs or Services
	0301	Cost Allocation
	0302	Administrative

<u>Series</u>	<u>Object code</u>	<u>Object Description</u>
0400		Enterprise Technology Services
	0405	Direct Bill Services
	0410	Internal Transactions Not Reportable
	0420	Telecommunications
	0429	2021 Telecommunications (WYDOT use only)
0500		Space Rental
	0520	Space Rental
0600		Grant and Aid Payments
	0601	Tax Exemption
	0602	Local Governments
	0603	Federal Government
	0605	Covid-19 Related Grants
	0606	Private Institution Organization
	0607	Scholarships & Education Assistance
	0608	Aids (To/Behalf Of)
	0609	Landfill Remediation Reimbursements to Municipal Operators
	0610	Division of Vocational Rehabilitation
	0611	Case Services
	0612	Foster Care
	0613	Social Services
	0614	Department of Family Services Case Services
	0615	Ins. Payments Claims
	0616	Medical Assistance - Title 19
	0617	Medicaid
	0619	SLIB CARES Act Grants
	0620	Delinquent Services - Staff Suppv (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 and Aid Payments
	0630	Client/Recipient Benefits Paid
	0667	UW-Grants and Aid Payments
0700		Capital Expenditures
	0701	Capital Outlay
	0703	Capital Outlay - Advertising
	0705	Capital Outlay - Travel in-state
	0706	Capital Outlay - Travel out-of-state
0800		Non-Operating Expenditures
	0801	Purchase for Resale
	0802	State Initiated Vol Discount Purchases

<u>Series</u>	<u>Object code</u>	<u>Object Description</u>
	0803	Wyoming Library Database
	0811	Refund Retirement Contribution
	0812	Taxes (Overpayment)
	0813	Redemption
	0814	Other Refunds
	0815	Support Payments
	0816	Claims (A&I/HRD use only)
	0821	Counties
	0822	Municipalities
	0831	Federal Mineral Royalties
	0842	Retirement Payments
	0843	Other collections
	0851	Principal Repurchase or Loss
	0852	Debt Service: Interest
	0853	Debt Service: Other
	0871	Other Loans
	0872	Special Investigating
	0881	Fund Shift - Fiscal
0900		Special Services
	0901	Contract Services
	0902	Consulting Services
	0903	Special or One-time Projects (Exceptions)
	0905	Contractual Travel
	0906	Environmental Services (DEQ use only)
	0907	Environmental Services: Other (DEQ use only)
	0999	Wyoming Department of Transportation Expenditures
	0999.01	WYDOT Expenditures (WYDOT use only)

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
001	035	Federal Natural Resource Policy Account	\$3,962,739	\$517,998	W.S. 9-4-218	Funds 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.
001	087	Radiologic Waste Pilot Project	\$199,511	(\$212,091)	W.S. 37-14-103(a)	Account is for payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials.
001	100	Search & Rescue	\$1,873,509	\$1,001,871	W.S. 19-13-301(a)	Account is to reimburse counties for costs directly incurred in a specific search and rescue operation; for administration of the Wyoming search and rescue program; search and rescue training programs for Wyoming search and rescue personnel; acquisition and maintenance of search and rescue equipment used in Wyoming; development and maintenance of statewide search and rescue overhead teams.
001	160	Wyoming Coal Marketing Program Account	\$171,025	\$21,025	2020 Session Laws, Ch. 51, Sec. 1(e)	Account is for Wyoming Coal Marketing Program, to protect and expand Wyoming's coal markets and facilities and to address impacts to cities, towns, and counties.
001	403	Clean Coal Technology	\$15,563	\$2,056	W.S. 21-17-121(f)	Funds Clean Coal Technology Task Force; sunsets June 30, 2017. (Created 2007 WSL, Ch 186).
001	ARP	ARP	\$796,280,765	(\$31,026,648)	American Rescue Plan	Account is to segregate receipt and expenditure of federal funds appropriated from the America Rescue Plan Act (ARPA). The \$1.068 billion received by Wyoming are intended to respond to the COVID-19 pandemic, replace lost public sector revenue, respond to the public health and negative economic impacts of the pandemic, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure.
002	101	Securities Ed/Compliance	\$605,405	(\$35,007)	W.S. 17-4-131	40% of all compliance fees collected are deposited to this fund and may be expended as appropriated by the Legislature to investigate, prosecute and otherwise ensure compliance with W.S. 17-4-101 through 17-4-131 and to promote investor awareness which may include investment and antifraud publications and seminars.
002	124	Bucking Horse & Rider	\$14,532	(\$16,555)	W.S. 8-3-117(b)	Licensing fees, royalties or other revenues collected may be expended upon appropriation by the Legislature as necessary to defray administrative expenses associated with licensing of the trademark and expenditures required to protect, preserve and promote the "Bucking Horse and Rider" and related trademarks on behalf of the state.
003	001	General Fund	\$211,559,305	(\$2,093,996,742)	W.S. 9-4-204(t)(i)	Fund is to account for the ordinary operation of state government, and shall receive all revenues and account for all expenditures not otherwise provided for 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.
003	002	Budget Reserve	\$140,189,755	\$140,189,755	W.S. 9-2-1012(e)	Account serves as the secondary account for appropriations for the general operations of state government. In preparing the overall state budget for distribution to the Legislature, including any supplemental, budget shortfall or other emergency changes to the budget, the Governor shall recommend to the Legislature that not less than five percent (5 percent) of estimated General Fund receipts for the next biennial budget period shall be appropriated from the General Fund to the Budget Reserve Account within the earmarked fund.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
003	003	Capitol Building Rehabilitation and Restoration Account	\$404,265	\$404,265	W.S. 9-5-109(j)	Funds in this account shall only be expended upon appropriation by the Legislature to implement projects approved by the Legislature. Notwithstanding any other provision of law, funds within the account shall not be transferred or expended for any other purpose. Notwithstanding W.S. 9-2-1008, 9-2-1012(e), 9-4-207(a) or any other provision of law, 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.
003	090	American Recovery & Reinvestment Account	\$0	\$0	*	American Recovery and Reinvestment Act (ARRA) assets are being depreciated and the expenses are occurring in this fund. Additionally, ARRA funds were loaned by WBC and are being repaid to this account. This fund continues to earn interest.
003	123	Strategic Investments and Projects Fund	\$176,222,143	\$61,822,370	2013 Session Laws, Ch. 73, Sec. 300 (e); W.S. 9-4-330	The Governor may make appropriations requests from funds available within the account for "one-time" expenditures as he deems necessary.
003	201	State Savings and Efficiency	\$1,834,246	\$379,635	2018 Session Laws, Ch. 112 Sec. 3 (1)(b)	Funds in this account shall be expended for members of the Wyoming Spending and Government Efficiency Commission appointed by the Management Council.
003	415	Payroll Clearing	(\$1,175,021)	\$0	W.S. 9-4-204	This is a clearing account for all payroll documents. Once payroll runs, the cash supporting it is moved to fund 415 until payroll is processed.
003	442	State Facilities Construction Account	\$7,146,249	\$7,146,249	W.S. 9-4-221	Health Facilities account; funds within the account shall only be expended upon legislative appropriation. All investment earnings are deposited to the account.
003	444	Casper State Facilities Construction Account	\$2,897,681	(\$984,776)	2016 Session Laws, Ch. 97 Sec 3. (a)(i)(l)	Funds in this account are only expended on the State Facility in Casper.
003	561	Retiree Prefunded Health Insurance	\$12,623,921	\$2,640,512	2022 Session Laws, Ch. 51, Sec. 307(b) et seq.	To account for prefunded health insurance contributions as a percentage of employee payroll for retiree health insurance subsidy.
003	C01	Bonded Capital Construction Fund	\$458,383	\$458,383	*	Created in 1993 as "Other Capital Construction Fund", now has no activity with the exception of investment income.
003	C02	Capital Construction Fund	\$10,052,668	(\$83,072,454)	*	Houses funds appropriated for statewide capital construction projects.
003	C08	Major Maintenance	\$100,264,123	(\$28,050,753)	21-15-109*	To account for major building and facility repair and replacement payments; computation; square footage allowance; use of payment funds; accounting and reporting requirements.
003	C10	Budget Reserve Construction	\$24,139	\$24,139	*	Created in 1997 as the Statutory Reserve Construction fund. Historically used for major maintenance expenditures and special projects. The last expense budget in this fund dates to budget fiscal year 2011 and the last activity related to these budgets dates fiscal year, 2013. Currently is being used to track the depreciation expense, the last fixed asset purchased in this fund was fully depreciated in fiscal year 2022. The balance has remained as \$24,139.23 since fiscal year 2016.
003	FED	Federal Fund	(\$91,953,081)	(\$2,211,972,832)	W.S. 9-4-204(t)(i)	Created in 2018, this fund is used for distribution of federal funds.
003	000	Warrant Clearing	\$26,911,522	\$0	W.S. 9-4-204	This fund is a clearing account for all warrants payable. Once a warrant is issued, the cash related to the warrant is moved to this fund until the warrant is cashed.
004	004	Legislative Stabilization Reserve	\$1,951,963,844	\$1,265,987,420	W.S. 9-4-219	Funds within the account shall only be expended by legislative appropriation. All funds within the account shall be invested by the State Treasurer and all investment earnings from the account shall be credited to the General Fund. This account serves as the state's "rainy day" fund.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
004	005	Public TV Matching Fund	\$3,002,247	\$2,710,840	2008 Session Laws, Ch. 48, Sec. 2, 057	Holding account for both state matching dollars and donated dollars. Cash gifts deposited here and matched from endowment account when gifts total at least \$10,000; earnings on gifts/matches are distributed to the program.
004	061	Wyoming Tobacco Settlement Trust Fund	\$85,494,478	\$85,494,478	W.S.9-4-1203(a)	By statute, the account is intended to be "inviolable" and constitute a permanent or perpetual trust fund; earnings from investment shall be credited by the State Treasurer into a separate income account.
004	075	Wyoming Tobacco Settlement Trust Income Account	\$24,422,199	(\$5,446,256)	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 and 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. The account is 100% obligated.
004	091	Large Projects Fund Economic Development	\$15,017,073	\$5,019,462	W.S. 9-12-305	Funds shall be used exclusively for economic development loans and loan guarantees; exists within the revolving investment fund created pursuant to Article XVI, Section 12 of the Constitution of the State of Wyoming.
004	105	School Foundation Program Reserve Account	\$46,404,320	\$46,404,320	W.S. 21-13-306.1	Funds shall only be expended by legislative appropriation. All funds within the account shall be invested by the State Treasurer and all investment earnings from the account shall be credited to the General Fund.
004	402	Military Assistance Trust Fund	\$4,999,568	\$4,999,568	W.S. 19-7-402	The investment income from this account shall be administered by the Adjutant General only to alleviate financial hardships as specified by this statute. The earnings from this fund shall only be used as a last resort to assist eligible military personnel and families deal with financial hardship resulting from active duty status or other required military duty and shall not be used to supplant any other private or public funds to the extent such funds are available.
004	408	Higher Education Income	\$241,160	(\$17,224,287)	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.
004	414	Hathaway Reserve	\$22,436,623	(\$39,653,957)	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.
004	420	Escheated Mineral Royalties	\$141,463	\$141,463	W.S. 9-5-203(d) and (f)	This fund is for the State Treasurer's Office to account for funds collected by the Office of State Lands and Investments (OSLI). OSLI receives mineral royalty payments on escheated property.
004	422	Wyo-Star	\$1,078,392	(\$695,179)	W.S. 9-1-416	The account in which upon request by any county, municipality, school district or any other local governmental entity, and as provided in W.S. 9-3-503(a), the State Treasurer shall invest funds of one (1) or more of those entities on a pooled basis in the same manner as the State Treasurer makes short term investments of state funds.
004	423	Higher Education Reserve	\$7,366,172	(\$7,564,219)	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 percent) of the spending policy amount shall be credited to the Excellence in Higher Education Endowment Fund.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
004	425	University Endowment Fund	\$0	\$0	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.
004	426	Investment Managers	\$3,260,852	(\$89,654,500)	W.S. 9-4-718(a)	The State Treasurer may contract with investment managers and pay for investment services and investment advice.
004	427	Unclaimed Property	\$106,628,243	\$88,016,517	W.S. 34-24-124	The account is for deposit of funds collected on behalf of recipients until such time as the funds are paid to the rightful owners.
004	428	Government Royalties	\$145,878,661	(\$3,371,252,706)	W.S. 9-4-601(a)	All monies received by the state of Wyoming from the Secretary of the Treasury of the United States under the provisions of the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or from lessees or authorized mine operators and all monies received by the state from its sale of production from federal mineral leases subject to the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191) as amended shall be deposited into an account and the first two hundred million dollars (\$200,000,000.00) of revenues received in any fiscal year shall be distributed by the State Treasurer. One percent (1 percent) of these revenues shall be credited to the General Fund as an administrative fee and the remainder distributed according to statute. This account is essentially a holding account pending distributions.
004	429	Car Company Tax	\$410,044	(\$6,327,399)	W.S. 39-13-104(g)	This account refers to rail car companies tax receipts. The Department of Revenue assesses taxes based on the counties through which the rail cars may have been operated. When the tax due is determined the department sends to each owner a statement of the amount of the assessment, the rate of levy and the amount of taxes due, which are paid to the department of revenue and deposited with the State Treasurer who then pays the respective county treasurers the amount due to their counties.
004	430	Hathaway Expenditure	\$10,755	(\$63,935,121)	W.S. 21-16-1302(a)	Eighty percent of monies in the account shall be available for "opportunity, performance and honor" scholarships; 20 percent 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.
004	431	Taylor Grazing Act	\$0	(\$5,155,473)	W.S. 9-4-401(a)	All funds received by the state of Wyoming, under the provisions of the Taylor Act shall be deposited with the State Treasurer. Upon receipt the State Treasurer shall distribute the money to the several counties of the state in which public lands are located.
004	432	United States Forest Reserve	\$0	(\$11,132,585)	W.S. 9-4-501	To account for money from the state treasury paid to the state by Act of Congress, whereby (25 percent), or any other portion of money received from each forest reserve in the state is paid to the state to be expended for the benefit of public schools and public roads of the counties in which the forest reserve is situated.
004	433	Permanent Wyoming Mineral Trust Fund Reserve Account	\$462,622,351	\$446,094,703	W.S. 9-4-719(b)	This account receives annual appropriation amount equal to the extent to which earnings from the Permanent Wyoming Mineral Trust 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 90 percent of the spending policy amount shall be credited to the Permanent Wyoming Mineral Trust Fund.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
004	434	Comm School Permanent Fund Reserve	\$277,824,054	\$249,064,847	W.S. 9-4-719(f)	This account 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 percent of the spending policy amount shall be credited to the Common School Permanent Land Fund.
004	621	Fines & Penalties	\$511,091	\$511,091	W.S. 8-1-109	Unless otherwise specifically provided by law, all civil or administrative fines or penalties collected under the Wyoming statutes shall be paid over to the State Treasurer to be credited to the public school fund of the county in which the violation for which the fine or penalty was imposed occurred. This account is essentially a clearing account.
004	624	Unclaimed Property Income Fund	\$4,144,780	\$2,570,534	W.S. 34-24-124	Continuous appropriation of interest from the unclaimed property account an amount equal to the expense of carrying out the Unclaimed Property Act. Annually the amount which exceeds the amount necessary to administer this act is deposited in the General Fund.
004	711	Wyoming Lottery	\$0	(\$22,651,489)	W.S. 9-17-111(b)	Funds are paid as they accrue to the treasurers of the counties, cities and towns for payment into their respective General Funds.
004	L01	Miners Hospital Permanent Land Fund	\$80,326,907	\$80,326,907	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ix)	To account for the revenue 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, proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.
004	L02	Public Buildings Permanent Land Fund	\$24,616,491	\$24,616,491	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ii)	To account for revenue 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 purposes specified in the original grant.
004	L03	Fish Hatchery Permanent Land Fund	\$6,570,262	\$6,570,262	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(viii)	To account for revenue dedicated 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.
004	L04	Comm School Permanent Land Fund	\$4,348,434,065	\$4,283,839,346	Act of Admission, Section 7; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vii)	To account for revenue dedicated 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.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
004	L05	Dd&B Asylum Permanent Land Fund	\$5,313,747	\$5,313,747	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(i)	To account for revenue dedicated 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.
004	L06	Carey Act Permanent Land Fund	\$2,877,112	\$2,877,112	Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xii); 9-4-311	Houses all proceeds from the sale of lands acquired from the United States of America pursuant to Public Law 582, enacted by the United States congress August 13, 1954 (68 Stat. 703); all royalties received from oil and gas and other minerals in the lands; and all proceeds from the sale of any and all other materials in the lands which might not be classified as mineral. The interest received from investments of the account, and all monies derived from rentals of the lands acquired under Public Law 582 (68 Stat. 703) and from timber sales therefrom shall be deposited by the State Treasurer in the General Fund, and shall be expended therefrom only upon appropriation.
004	L07	Omnibus Permanent Land Fund	\$72,871,574	\$72,871,574	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-307 and 310(a)(x)	To account for revenue 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)).
004	L08	State Hospital Permanent Land Fund	\$2,852,681	\$1,029,573	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iii)	To account for revenue dedicated 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.
004	L09	WLRC Permanent Land Fund	\$5,853,499	\$4,704,420	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(v)	To account for revenue dedicated 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.
004	L10	Penitentiary Permanent Land Fund	\$13,947,617	\$13,947,617	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iv)	To account for revenue dedicated 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.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
004	L11	Agriculture College Permanent Land Fund	\$15,012,659	\$15,012,659	Act of Admission, Section 10; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vi)	To account for revenue dedicated 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. Income from the account is deposited to Fund N03.
004	L12	University Permanent Land Fund	\$24,262,670	\$24,262,670	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.
004	L14	Education Trust Fund	\$4,995,338	\$0	W.S. 21-22-101(a)	By statute, the Education Trust Fund corpus is made up of \$5 million 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; 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.
004	M01	Wyoming Permanent Mineral Fund	\$8,225,613,193	\$8,225,613,193	Wyoming Constitution, Article 15, Section 19	The Legislature shall provide by law for an excise tax on the privilege of severing or extracting minerals, of one and one-half percent (1 1/2 percent, or additional amounts as legislatively directed) on the value of the gross product extracted. The minerals subject to such excise tax shall be coal, petroleum, natural gas, oil shale, and such other minerals as may be designated by the Legislature. Such tax shall be in addition to any other excise, severance or ad valorem tax. The proceeds from such tax shall be deposited in the Permanent Wyoming Mineral Trust Fund. The fund, including all monies deposited in the fund from whatever source, shall remain inviolate. The monies in the fund shall be invested as prescribed by the Legislature and all income from fund investments shall be deposited by the State Treasurer in the General Fund on an annual basis. The Legislature may also specify by law, conditions and terms under which monies in the fund may be loaned to political subdivisions of the state.
004	N01	Income Miner's Hospital	\$31,369,143	\$17,686,497	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 percent 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; is used to provide for the expenses of the board and 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 miners' health care needs in this state; 3) promulgate rules to determine eligibility for services for miners; and 4) establish administrative procedures for auditing and accountability.
005	443	Douvas Scholarship	\$5,600	\$5,100	W.S. 21-2-603	Peter G. Douvas memorial scholarship fund provides a \$500 annual scholarship to Wyoming first generation youth.
005	614	Innovative Education	\$395,807	\$258,736	W.S. 21-22-102	To provide annual grants to school districts for programs providing innovation or improvement in public education. Education Trust Fund interest.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
005	615	Montgomery Trust Fund-Principal	\$7,673,963	\$7,673,963	W.S. 25-6-101(a)	Corpus of the Montgomery Trust Fund. The property received shall be cared for and may be sold and the proceeds invested for the benefit of the visually handicapped citizens of Wyoming. The state department of education shall act for the state as the custodian of all property received under this section and shall promulgate rules and regulations for the administration of the property and all proceeds for the benefit of the visually handicapped citizens of Wyoming.
005	616	Montgomery Trust Fund-Operating	\$1,525,141	\$361,894	W.S. 25-6-101(b)	Used to provide equipment or experiences for visually impaired citizens in Wyoming.
006	006	State Self Insurance	\$26,924,043	\$23,414,544	W.S. 1-41-103(a)	Risk Management; the account shall be in such amount as the Legislature determines to be reasonably sufficient to meet anticipated claims. The account may be divided into subaccounts for purposes of administrative management. Appropriations to the account shall not lapse at the end of any fiscal period.
006	449	Motor Vehicle Dept.	\$13,289,158	\$3,647,452	*	Reserve account used for purchase of new vehicles.
006	522	Administration	\$0	\$0	Legislative appropriation *	This fund is the administrative fund for the Employees' Group Insurance Program. Operating costs are separated from the individual insurance premium funds.
006	523	Employee Life	\$206,158	(\$2,454,741)	W.S. 9-3-213(a)	The account in which the department shall remit to the Treasurer, all payments received by the department for the life insurance premium costs from employees and officials, and the state agencies, departments, institutions and voluntary participating employers.
006	524	Employee Health Insurance	\$113,249,545	(\$636,844,006)	W.S. 9-3-213(a)	The account in which the department shall remit to the treasurer, all payments received by the department for the group health insurance premium costs from employees and officials, and the state agencies, departments, institutions and voluntary participating employers.
006	525	Insurance	\$4,646,977	\$475,928	W.S. 9-3-213(a)	Administrative account for operations (salary, benefits, profession services).
006	541	Services Reimbursed	\$2,666,723	(\$828,258)	Legislative appropriation *	This fund is a pass-through account created for the purpose of purchasing books, eBooks and other library needs on behalf of libraries around the state, using a volume discount purchasing program. This fund originated with the Widening Horizons Program. The fund also administers the WYLD program for contributing libraries.
006	543	Voluntary Insurance Products	\$527,621	(\$7,569,298)	W.S. 9-3-201	Voluntary benefits are insurance products that employees may choose to purchase through the state at rates that are lower than they could get on their own. The voluntary insurance programs offered by Employees' Group Insurance include short term disability (STD), long term disability (LTD), long term care and group vision coverage.
006	564	Emp. Group Insurance-Dental	\$3,106,915	(\$21,614,043)	W.S. 9-3-213(a)	The account in which the department shall remit to the treasurer, all payments received by the department for the dental insurance premium costs from employees and officials, and the state agencies, departments, institutions and voluntary participating employers.
006	582	Emp. Group Insurance-Flex Ben	\$3,132,841	(\$6,507,046)	W.S. 9-3-213(a)	Flexible benefit accounts such as medical reimbursement, daycare reimbursement etc. Account represents monies fully funded by employee contributions.
006	620	Professional Licensing Board	(\$58,114)	(\$1,514,843)	W.S. 9-2-2008(e)	Performs administrative functions for supported boards. Negative balance indicates reimbursement is pending.
006	626	Centennial Project Maintenance	\$48,787	\$48,787	Declaration of Gift from WY Centennial Community Foundation, Inc. *	These funds are used to provide enhanced landscaping design and materials for the capitol grounds, at the direction of the State Building Commission. This fund is funded by interest earned on an endowment held by the Wyoming Centennial Community Foundation.
006	627	Central Mail/Pitney Bowes	\$474,403	(\$5,624,842)	Legislative appropriation*	This fund is used to operate the statewide mail system.
006	102	Motor Pool	\$2,807,697	(\$16,276,788)	*	This is an internal fund used by the agency for operation of the motor pool; funds operation of the division and maintenance of fleet vehicles.
007	179	Military Department Range Management and Grazing Account	\$15,083	\$80	W.S. 19-7-209(b)	Monies received from the range management and grazing operations authorized in this statute shall be credited to the account. Amounts not exceeding (\$200,000) per biennium, are continuously appropriated to the military department and shall only be expended per statute.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
007	407	Military Assistance Trust Income Account	\$2,224,984	\$2,112,630	W.S. 19-7-401(b)	Funds used to alleviate financial hardships faced by any member of the Wyoming National Guard or a reserve unit that is based in Wyoming who has been called to active duty or active state service.
007	453	Adjutant General	\$33,664	(\$48,968)	W.S. 19-7-103(b)	Fund used to pay for unemployment for state employees who were federally reimbursed through a cooperative agreement; cooperative agreement does not allow for unemployment reimbursement.
007	476	Billeting with Interest	\$482,788	(\$1,160,239)	W.S. 19-7-205	Monies received from the operation of billeting activities; funds are used to operate day to day billeting activities at Camp Guernsey for the benefit of paying customers using chargeable quarters, including personnel, cleaning, laundry and amenity services. Income and any interest earned from investment of the fund shall be monthly credited by the State Treasurer to the fund.
007	588	Veteran Affairs Commission	\$501,013	\$261,784	W.S. 19-14-107(c)(ix)	Used to deposit commission, cemetery & museum donations; cemetery burial reimbursements; and commission license plates and emblem/sticker sales.
010	008	Wildlife/Livestock Disease	\$113,373	\$113,373	W.S. 11-19-603	Fund research projects on shared diseases between wildlife and livestock (legislative appropriation matched by the University of Wyoming).
010	010	Earmarked Agriculture-Wheat Marketing Commission	\$94,670	(\$181,813)	W.S. 11-38-109	Assessment on sale of wheat used for improved marketing or research for the wheat industry.
010	015	Earmarked Agriculture-Leaf Cutter Bee	\$140,763	\$121,608	W.S. 11-7-403(f)	Certification fees from leaf-cutter bee keepers fund administration of the leaf-cutter bee lab and enforcement of the program.
010	047	Animal Damage Management	\$794,260	(\$131,919)	W.S. 11-6-306	Appropriation from the General Fund, Game & Fish, donations, wildlife damage stamps and options from livestock brand fees fund research projects and pay for the expenses of the board overseeing the program.
010	108	Grain Warehouse Program	\$37,164	\$27,564	W.S. 11-11-115	Fees for licensing of grain warehouses supplement costs of grain warehouse inspections in the state; currently \$9,600/biennium is used to supplement the operating budget.
010	112	Weed and Pest Control	\$499,719	(\$80,692)	MOU with WYDOT *	WYDOT funds control of infestations of weeds and pests for WYDOT in right of ways.
010	113	State Fair Activities	\$1,138,054	\$45,650	W.S. 11-10-106	Fees collected for Fair events supplement costs for projects or maintenance on the Wyoming State Fairgrounds.
010	130	Special Natural Resource	\$1,701,111	\$1,695,170	W.S. 35-7-356(d)	To account for fees collected for funding of the pesticide registration fee program (limited to \$125,000).
010	225	State Fair Endowment	\$3,752,659	\$3,752,659	W.S. 11-10-118	The State Treasurer is authorized to accept cash gifts for this account. Funds within the account are intended to be inviolate and constitute a permanent or perpetual trust fund to be invested in accordance with law.
010	455	Nonfair Activities	\$1,895,255	\$555,970	W.S. 11-10-106	Fees collected for non-Fair events supplement costs of off-season expenses on the Wyoming State Fairgrounds.
010	462	Food License Fees	\$910,402	\$236,716	W.S. 35-7-124(c)(i)	Fees collected for food establishment licenses pay for costs associated with the food safety program.
010	498	Pool/Spa Licenses	\$202,199	\$59,146	W.S. 35-28-108(c)	Fees collected from establishments with a pool or a spa pay for costs associated with the public health and safety program related to public pools and spas.
010	502	Dry Bean Commission	\$236,689	(\$346,945)	W.S. 11-50-101 through 108	Assessed fees on the sale of dry beans are used for research to enhance the industry in Wyoming.
010	503	UW Pesticide Education	\$279,134	\$73,020	W.S. 35-7-356(d)	Fifteen dollars of every pesticide registration fee is deposited to this account for purposes of funding the pesticide applicator certification program provided by the University of Wyoming.
010	596	Trust & Agency Agriculture	\$476,088	(\$1,592,187)	W.S. 11-37-107	Wyoming Beef Council fund; fees are collected from the beef check off program and are used for improved marketing or research for the beef industry.
011	436	Sales & Use Tax Impact Assistance	\$0	(\$75,827,604)	W.S. 39-15-111(c)	A portion of sales and uses taxes are provided for impact assistance to counties, cities & towns during construction of an industrial facility that is defined by the Industrial Siting Council. The payments are discontinued when the project is 90 percent complete.
011	441	Wyoming Tourism Account	\$40,117,414	(\$132,038,344)	W.S. 39-15-111(p)(i)(A)	Funds in this account shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism. No funds shall be expended from the account until appropriated by the Legislature.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
011	446	Wyoming Tourism Reserve and Projects Account	\$8,993,472	(\$10,756,528)	W.S. 39-15-111(p)(i)(B)	Any amount of revenue that exceeds the amount determined by W.S. 39-15-111(A) are to be transferred to this account. No funds shall be expended from the account until appropriated by the Legislature.
011	460	Wind Energy Tax Fund	\$0	(\$17,000,000)	W.S. 39-22-105 (b)	To account for funds collected by the Department of Revenue for producing electricity from wind resources within the state.
011	465	Cigarette Tax City/Municipal	\$544,453	(\$7,046,342)	W.S. 39-18-103 and 111	There is levied and shall be collected and paid to the department of revenue an excise tax upon the sale of each cigarette sold by wholesalers; thirty-three and one-third percent (33 1/3 percent) of the taxes collected shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The remainder shall be distributed by the department pursuant to statute. This account serves as a clearing account.
011	466	Old Mineral Severon Protest	\$287,658	\$0	*	Holding account for contested tax payments.
011	469	E911 Prepaid Wireless	\$59,250	(\$2,203,361)	W.S. 16-9-109(a)(h)	An emergency 911 tax of 1.5 percent on every retail sale of prepaid wireless communications is imposed for the purpose of funding 911 services in each county.
011	470	CTC Balancing fund	(\$239,037)	(\$239,037)	*	Sheridan County Re-payment plan; still collecting revenues monthly until fully repaid. This was a loan to the County of Sheridan that had a five year re-payment plan.
011	471	Sales Tax-City/Municipal	\$9,679,072	(\$1,960,367,088)	*	Sales taxes collected are held here for distribution to cities/towns.
011	473	Deposit Mineral Sev Tax	\$95,586,086	(\$1,403,891,562)	*	Mineral severance taxes collected are held for distribution.
012	016	Architect Board	\$652,330	\$405,724	W.S. 33-4-109	To account for the collection of board fees and associated revenue for the operation and management of the board.
015	022	Crime Victims comp Surcharge	\$3,840,446	(\$554,685)	W.S. 1-40-114(a)	Receives surcharge, gifts, contributions, donations, grants or federal funds for the benefit of victims of crime for purposes of providing compensation or other benefits to crime victims and for operation of the program.
015	055	Mortgage Settlement Fund	\$58,946	\$0	W.S. 9-1-639	Mortgage settlement funds that are court ordered for use by the attorney general's office to provide grants or other aid to agencies and organizations for mortgage and housing related consumer assistance, consumer education, credit counseling, mediation programs, legal assistance, training or staffing.
015	086	Consumer Settlement	\$10,053,425	\$7,014,091	W.S. 9-1-639	Consumer protection settlement funds that are court ordered for use by the attorney general are accounted for in this fund.
015	492	Board Interest	\$1,060,677	\$580,005	W.S. 33-1-202(a)(ii)(A)	This fund is used to fund legal services provided by the Attorney General's Office to boards and commissions.
015	600	Equitable sharing, USDOJ	\$92,850	\$92,850	*	Funds confiscated as the result of Joint Department of Justice (DOJ) and State Division of Criminal Investigations (DCI) cases and approved by the Department of Justice for equitable sharing are deposited in this fund. DOJ approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	601	Equitable Sharing ,US Treasury	\$181,996	\$181,996	*	Funds confiscated as the result of Joint US Treasury and State (DCI) investigations and approved by the US Treasury for equitable sharing are deposited in this fund. US Treasury approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	609	Undistributed Attorney General	\$1,802,725	\$918,941	W.S. 9-1-639; W.S. 35-7-1049(e)(ii)(j)	Receipt and disbursement of civil forfeiture funds for payment of expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
015	635	24/7 Sobriety Program	(\$141,250)	(\$216,557)	W.S. 31-7-501 (d)	To account for the collection of 24/7 restricted driver's license fees pursuant to W.S. 31-7-501 (c).
015	E01	Enterprise Account	\$117	(\$156,205)	W.S. 9-1-633(n)	Primarily used to purchase required physical fitness clothing for basic training students sold at actual costs and for academy paraphernalia (mugs, sweatshirts, etc.).
015	E15	Attorney General	\$1,111,982	(\$602,460)	W.S. 9-1-633(n)	Receipt and disbursement of fees collected at the Wyoming Law Enforcement Academy pursuant to W.S. 9-1-633(e)(f)(g)(j) and (m) for law enforcement education.
016	023	Barber Examiners	\$113,749	\$53,316	W.S. 33-7-103(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
017	024	Radiologic Tech.	\$319,167	\$203,826	W.S. 33-37-107(f)	To account for the collection of board fees and associated revenue for the operation and management of the board.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
018	025	Real Estate Board	\$2,118,002	\$669,628	W.S. 33-39-106(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
018	026	Real Estate Board Recovery	\$81,727	\$51,727	W.S. 33-39-106(b)	This fund is used if a plaintiff obtains a final judgement in any court of competent jurisdiction against any real estate broker, associate broker, or salesperson licensed under the Wyoming Real Estate License Act on the grounds of fraud, willful misrepresentation, deceit, or conversion of trust funds. The plaintiff may file an order with the Commission directing payment out of this fund in the amount of the actual damages (but not more than \$10,000) if the defendant is unable to comply with the order and provide payment.
018	027	Real Estate Board Education	\$46,880	(\$99,470)	W.S. 33-39-106(b)	This fund is used to raise the competency of licensees by allowing the Commission to develop, organize, promote, and/or underwrite educational seminars open to licensees and the public.
018	028	Real Estate Appr.	\$755,131	(\$278,671)	W.S. 33-39-106(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
019	111	Teaching Standards Board Fund	\$952,049	(\$1,384,090)	W.S. 21-2-802(d)	To account for the collection of board fees and associated revenue for the operation and management of the board including the costs associated with the criminal history background check.
020	013	Landfill Remediation Account	\$18,477,109	\$7,899,109	W.S. 35-11-535(a)	GF appropriation; used for administration of the landfill remediation program, including payments to contractors for monitoring and remediation activities, including but not limited to groundwater remediation and monitoring, methane mitigation and monitoring and landfill capping, at eligible leaking municipal solid waste landfills.
020	029	Corrective Action Account	\$124,491,764	\$59,479,060	W.S. 35-11-1424(g)	To collect costs of investigating a release, administrative costs and reasonable attorney fees. (Leaking Underground Storage Tanks (LUST) Program).
020	030	Find Resp. Account	\$1,000,000	\$0	W.S. 35-11-1427	The fund exists to provide third party compensation for leaking underground storage tanks.
020	032	Industrial Siting Admin.	\$980,717	(\$497,600)	W.S. 35-12-109(b)	Accounts for costs and revenues associated with industrial siting permit applications.
020	037	Air Quality New Source Review	\$1,205,509	(\$4,234,855)	*	Accounts for costs and revenues associated with new source permit applications (AQD).
020	106	AML Reserve	\$1,986	(\$285,546)	*	AML Prior Balance expenditures and revenues. Cash balance will almost always be negative because, in order to comply with federal grant regulations and the Cash Management Agreement between the state and US Treasury, the state must spend before it draws.
020	107	Special Projects Restricted	(\$7,714)	(\$453,395)	W.S. 35-11-109(ix)	Revenues and expenditures associated with remediation sites where the state is overseeing cleanup under a remedy agreement. Actual costs are billed to the responsible parties, usually quarterly. Since billing occurs after expenditures are incurred (since actual costs are unknown in advance), this fund will almost always run negative.
020	110	Air Quality App/NSR Fees	\$3,207,719	(\$9,861,445)	W.S. 35-11-211(c)	Accounts for costs and revenues associated with operating permits (Title V, Clean Air Act).
020	116	VRP Fees	(\$48,264)	(\$2,278,053)	W.S. 35-11-1612	Accounts for costs and revenues associated with Voluntary Remediation Program.
020	119	Municipal Solid Waste Landfill Prem.	\$122,881	\$122,881	W.S. 35-11-515(f)	Accounts for premiums and costs for landfill closure and post-closure.
020	120	Hazardous Waste Fees	\$565,055	(\$436,510)	W.S. 35-11-517(d)	Accounts for costs and revenues associated with hazardous waste permits, inspection, compliance, etc.
020	127	Volkswagen Diesel Emissions	(\$242,471)	(\$5,158,372)	B-11 19194 (NAFR #19N027)	The Department of Environmental Quality will use the funds from the Volkswagen State Mitigation Trust for various projects which fall within the scope stipulated by the court order. These projects are related to reducing emissions of nitrogen oxides.
020	129	Orphan Site Remediation	\$1,561,915	\$758,458	2018 SL Ch 12, W.S. 35-11-1701(a)	Funds in this account may be expended by the director for the purpose of remediation of orphan sites and the performance of any other activity per statute.
020	477	Supplemental Environmental Projects	\$213,183	(\$1,780,144)	W.S. 35-11-109(ix)	Accounts for costs and revenues associated with Supplemental Environmental Projects funded by third parties through Settlement Agreements.
020	478	NPDES Fees	\$206,906	(\$1,738,217)	W.S. 35-11-312(b)	Accounts for revenues from National Pollutant Discharge Elimination System (NPDES) permits and costs for surface water monitoring, sample analysis, and modeling.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
020	479	DEQ Penalties Fund	\$4,892,435	\$4,086,498	*	Accounts for fines and penalties collected prior to statutory review in 2005 (W.S. 35-11-424(c)); balance retained for expenditures associated with reclamation and remediation of environmental contamination at sites throughout the state not otherwise funded.
020	482	AML Reclamation	\$731,768	(\$199,946,834)	W.S. 35-11-1203(a)	Accounts for costs and revenues associated with abandoned mine land (AML) reclamation.
020	484	Mine Subsidence Premium	\$6,117,933	\$5,452,425	W.S. 35-11-1304	Accounts for premiums and claims associated with mine subsidence loss. Revenues consist of premiums and interest and expenditures consist of claims and administration.
020	485	AML Set Aside	\$56,696,382	\$56,696,382	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal and non-coal mine reclamation and subsidence mitigation.
020	486	Coal Only-AML Set Aside	\$26,258,105	\$26,258,105	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal mine reclamation and subsidence mitigation.
020	487	Environmental Cash Bonds	\$4,375,847	\$2,420,210	W.S. 35-11-424(a)	Accounts for revenues from forfeited performance bonds and expenditures to reclaim and remediate the bonded site.
020	488	Municipal Solid Waste Landfill Trust	\$1,534,520	\$1,534,520	W.S. 35-11-515(a)	Accounts for receipt of landfill closure and post-closure care cost guarantees and the cost of same if the department must perform remediation in lieu of the operator.
020	606	State Drinking Water Revolving	\$159,962,877	\$67,292,395	W.S. 16-1-302	Subject to select water committee review and recommendation of projects, the account may be used for financial assistance for the planning, design and construction of projects on eligible publicly owned water systems which may be either community or noncommunity water systems. Eligible projects may be comprised of improvements to all components of a water supply system as appropriate and permitted by the Safe Drinking Water Act.
020	650	Nuclear Regulatory Commission	\$257,898	(\$1,776,376)	W.S. 35-11-2005	To account for all expenditures and revenues for the Uranium Recovery Program (URP). URP ensures that the mining and milling of uranium is conducted in a way that is protective of human health and the environment.
021	078	Audit-Banking	\$7,642,198	(\$484,963)	W.S. 13-11-101	All fees, costs, compensation and expenses of any type required to be paid to the state banking commissioner.
021	450	Trust Company Resolution Fund	\$1,165,500	\$165,500	W.S. 13-5-215(c)(e)	A portion of each chartered family trust company's supervisory fee is designated to the fund to cover expenses incurred by the state banking commissioner as a result of the involuntary dissolution of a chartered family trust company.
022	500	Board of Respiratory Care	\$120,045	\$70,088	W.S. 33-43-114	To account for the collection of board fees and associated revenue for the operation and management of the board.
023	020	PSC Universal Service Fund	\$853,514	(\$6,827,896)	W.S. 37-15-501	To account for the universal service fund. All telecommunications companies shall contribute to the universal service fund. The commission shall after notice and opportunity for hearing, designate the method by which the contributions shall be calculated, collected and distributed.
023	033	Public Service	\$4,081,552	(\$7,323,142)	W.S. 37-2-106	To account for funds for WPSC and the Office of Consumer Advocate divisions which are funded through an assessment on Gross Intrastate Retail Revenues of all entities subject to assessment and collected by the Department of Revenue. The intrastate retail revenues assessed include all public utilities, entities utilizing public utility facilities in the state to furnish retail utility commodities or services to the public, and providers of telecommunication services for the preceding calendar year. Utilities exempted under W.S. § 37-2-108 (gross intrastate retail revenues totaling less than \$5,000) are not required to pay the assessment.
024	017	WY Cultural Trust-Income	\$804,109	\$451,702	W.S. 9-2-2307	May award grants to promote, preserve and enhance the unique cultural heritage of Wyoming and its people. Corpus account is Fund 605.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
024	036	Snowmobile Gas Tax	\$3,411,091	(\$2,271,813)	W.S. 31-2-409(c); W.S. 39-17-111(c)(ii)	Expenditures are subject to approval by the Legislature for the administration of the snowmobile trails program.
024	080	Motor Boat Gas Tax	\$2,927,735	\$190,471	W.S. 39-17-111(c)(iii)	To be expended to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.
024	097	Snowmobile Bond Pool	\$150,512	\$150,512	W.S. 36-4-123(a)(iii)	To collect bonds from those selling agents whom the department appoints to collect fees on its behalf.
024	122	State Park Construction Fees	\$16,784,262	(\$830,299)	W.S. 36-4-121(h); W.S. 36-4-121(a)(xv)	May be expended for capital construction projects, major maintenance, and site interpretation such as exhibits, signage and displays, as well as utility fees and maintenance costs for additional amenities offered.
024	456	Pioneer Museum	\$822,520	\$799,149	W.S. 36-4-111	Donated funds are restricted to operations and maintenance of the Pioneer Museum.
024	493	DOC Special Projects	\$2,001,723	(\$1,185,857)	W.S. 9-2-404(c)(ii); W.S. 36-4-104(a)(iv); W.S. 36-4-111; National Historic Preservation Act of 1966	Fund is comprised of two sources: donated funds (private donations, corporate sponsorships, etc.) restricted for projects, programs, events, facilities across the agency and File Search Fees charged by the State Historic Preservation Office. These are National Historic Preservation Act of 1966 authorized costs charged to Federal licensees and permittees to cover the costs of maintaining all cultural records of the state including the GIS database relied on by licensees and permittees.
024	495	Literature Bequest	\$56,519	\$41,819	W.S. 9-2-404(c)(ii)	Restricted donation (corpus) providing an annual literature award from the interest earned thereon for Wyoming writers in the names of the donors (Nolte Banchan Memorial Award, Frank Nelson Doubleday Memorial Award).
024	497	Governor's Art Award	\$54,184	(\$35,802)	W.S. 9-2-404(c)(ii)	Wyoming Arts Foundation money (corpus) donated to the Wyoming Arts Council in the memory of Ruth Loomis. Interest earnings restricted to supporting the expenses of the annual Governor's Arts Awards program.
024	550	Off Road Recreational Vehicle	\$4,512,867	(\$1,228,143)	W.S. 31-2-703(c)	To be expended for the administration of the off-road recreational vehicle trails program.
024	586	Mitigation Settlement	\$516,429	\$516,429	W.S. 9-2-404(c)(ii)	These funds are the result of a Bureau of Reclamation (BOR) settlement for adverse effects caused to a historic property at Guernsey State Park. They include corpus of \$250,000 and interest; interest can only be spent on historic preservation projects identified in the Park Master Plan and approved by BOR and the State Historic Preservation Office.
024	605	WY Cultural Trust	\$18,752,886	\$17,452,886	W.S. 9-2-2304(a)	Monies deposited into the Wyoming cultural resources trust fund are "inviolable" by statute and are intended to 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, Fund 017.
024	E14	DOC Enterprise Fund	\$251,140	(\$256,379)	W.S. 9-2-414(b)(I)	Enterprise account for WY State Museum; proceeds from the sale of museum store items are designated for museum operations and store inventory purchases.
024	E18	SPHS Enterprise Fund	\$155,891	\$35,414	W.S. 9-2-414(b)(I)	Enterprise account consisting of three sources: proceeds from the sale of bison (State Parks Bison Herd program); proceeds from the sale of goods within the Ft. Fetterman Museum Store; and proceeds from the sale of goods within the Pioneer Museum Store. All proceeds used for expenses of programs.
027	063	School Capital Construction	\$69,796,107	(\$204,111,387)	W.S. 9-4-305(b); W.S. 9-4-601(a)(vii), (b)(I) and (iv); W.S. 21-13-306(c), W.S. 21-15-108	Also referred to School Districts Royalty Fund; 3/4 of these funds have been obligated.
027	C03	Capitol Square Preservation Account	\$3,693,297	\$2,184,464	W.S. 9-4-225	Funds within the account are continuously appropriated for maintenance, preservation, and enhancement of the capitol building and grounds, the extension from the capitol building to and under Herschel building and the Herschel building. Appropriations shall only be expended pursuant to W.S. 9-5-106(f).
028	040	Podiatry Board	\$147,488	\$100,090	W.S. 33-9-108	To account for the collection of board fees and associated revenue for the operation and management of the board.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
029	014	Gillette Madison Project Fund	\$18,664,494	\$18,664,494	W.S. 99-3-1405	Design, groundwater exploration and drilling, permit procurement, project land procurement, construction engineering and construction of municipal wells, transmission pipelines, pump stations and appurtenances necessary to address municipal and rural domestic water supply in Campbell County.
029	019	Glendo Reservoir Account	\$951,416	\$256,991	W.S. 99-99-1001(a)(viii), (m)	To meet the operation, maintenance, replacement and other contract obligations of the state related to the Glendo reservoir water service contract.
029	041	Water Development Acct I	\$106,707,123	(\$19,951,042)	W.S. 42-2-124(a)(I); W.S. 99-3-103	For water construction projects - new development.
029	042	Water Development Acct II	\$45,190,772	(\$16,349,467)	W.S. 42-2-124(a)(ii); W.S. 99-3-104	For water construction projects - rehabilitation.
029	103	Miscellaneous Water Fund	\$40,728	\$1,053	W.S. 99-99-1001(a)(iv), (g)	To meet the contract obligations of the state relative to the leases, sales, assignments or transfers of water from projects funded by the Wyoming water development program.
029	143	Water Development Acct III	\$167,022,296	\$108,218,120	W.S. 42-2-124(a)(iii); W.S. 99-3-106	For water construction projects - dams and reservoirs.
029	144	Emergency Water Projects Account	\$5,424,054	\$424,054	W.S. 41-2-124(f)	Continuous appropriation for emergency water projects.
029	508	Operation & Maintenance-Fontenelle	\$4,271,210	\$3,551,272	W.S. 99-99-1001(a)(I), (d)	To meet the loan, operation, maintenance and replacement obligations of the state relating to the Fontenelle reservoir project.
029	509	High Savory Debt Service Account	\$1,214,842	\$674,057	W.S. 99-99-1001(a)(vi), (j)	To meet the operation, maintenance and replacement obligations of the state relating to the High Savory dam and reservoir project.
029	511	North Platte Endangered Species	\$6,991,903	\$6,991,903	2006 Session Laws, Ch. 99, Sec. 6	To fund the State of Wyoming's participation in the Platte River Recovery Implementation Program (PRRIP). Funds revert to Water I July 1, 2021.
030	512	Lake DE Smet Reservoir	\$1,917,706	\$254,266	W.S. 99-99-1001(a)(ix)	To account for all revenues received by the state from the lease, sale, assignment or transfer of ownership of power or water resulting from the state's interest in the Lake DE Smet Reservoir, Healy Reservoir and Dam, and associated facilities as provided in W.S. 99-1-602. Any monies in the account, will be used to meet the operation, maintenance and replacement obligations of the state related to the Lake DE Smet Reservoir, Healy Reservoir and Dam, and associated facilities.
031	513	Middle Piney Reservoir Account	\$532,991	\$32,991	W.S. 99-99-1001(a)(x)	To account for all revenues received by the state from the lease, sale, assignment or transfer of ownership of power or water resulting from the state's interest in the Middle Piney Reservoir and Dam, and associated facilities as provided in W.S. 99-1-602. Any monies in the account, will be used to meet the operation, maintenance and replacement obligations of the state related to the Middle Piney Reservoir and Dam, and associated facilities.
029	516	Operation & Main-Buffalo Bill Dam	\$22,145,733	\$22,145,733	W.S. 99-99-1001(a)(ii), (e)	For the operation, maintenance and replacement obligations related to the Buffalo Bill dam project; amounts over \$500,000 may be used to meet the state's annual obligation for other dams and reservoirs.
029	519	Pathfinder Debt Service Account	\$11,167,792	\$10,217,416	W.S. 99-99-1001(a)(vii), (k)	To meet the operation, maintenance, replacement and mitigation obligations of the state related to the Pathfinder modification project.
029	562	Palisades Reservoir	\$765,830	\$738,587	W.S. 99-99-1001(a)(iii), (f)	To meet annual operation, maintenance and other contract obligations of the state relating to the Palisades reservoir project.
030	043	Chiropractic Board Admin.	\$183,822	\$56,752	W.S. 33-10-114(a)	To account for the collection of board fees and associated revenue for the operation and management of the board.
031	031	Collection Board	\$570,751	\$287,472	W.S. 33-11-111	To account for the collection of board fees and associated revenue for the operation and management of the board, except the amount paid for data processing by the registry or any other entity designated by the registry.
033	044	Cosmetology Board Admin.	\$673,828	\$0	W.S. 33-12-139(c)	To account for the collection of board fees and associated revenue for the operation and management of the board.
034	045	Dental Board	\$965,015	\$443,938	W.S. 33-15-105(a)	To account for the collection of board fees and associated revenue for the operation and management of the board.
035	046	Embalmers Board	\$126,505	\$24,514	W.S. 33-16-508	Renamed to Funeral Service Practitioners Board
036	608	Midwifery Board	\$43,997	(\$4,084)	W.S. 33-46-108	To account for the collection of board fees and associated revenue for the operation and management of the board.
037	048	Examining Engineer Board	\$1,214,951	(\$125,501)	W.S. 33-29-306	Collect licensing fees and fund daily operations of the Professional Engineer's and Surveyor's Board.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
037	115	SEO Agency Fund	\$26,980	(\$142,099)	*	Basin Electric Power Cooperative; maintains the Laramie River gage.
037	118	Water Well Contractors	\$285,428	(\$91,886)	W.S.33-42-116	Collect licensing fees and fund daily operations of the Examining Board of Professional Well Drillers and Pump Installers.
038	049	Pari Mutual Admin.	\$1,610,905	(\$9,531,567)	W.S. 11-25-105(d); W.S. 11-25-201(d)	All sums paid to the commission under this act except contributions from permittees to the breeder award fund, amounts paid under paragraphs (b)(iii) and (iv) of this section, fines and penalties shall be credited to the pari-mutuel account which shall be used by the commission for the payment of all expenses incurred in enforcing this act.
038	514	Pari Mutuel City/ County Fund	\$4,777,424	\$4,777,424	W.S. 11-25-201 (b) (iii)	To account for fees that are collected from a pari-mutuel event permittee to the city, town, or county of the event. The entity receiving an amount under this statute may credit that amount to the state fair account upon a majority vote of the entity's governing body.
038	515	Pari Mutual Refund	\$4,706,327	(\$7,031,344)	W.S. 11-25-105(j)	Breeders' Award account; to promote improved breeding and development of the horse industry in Wyoming; funds are collected by pari-mutuel licensees throughout the state.
038	695	Commission Gaming Account	\$5,367,068	\$4,639,132	2020 Session Laws Ch. 114; W.S. 11-25-304	To account for fees that are collected under W.S. 11-24-304. Funds within the account are continuously appropriated to the commission to pay for reasonable expenses incurred for administration.
038	696	Sports Wagering Account	\$1,361,201	\$311,201	W.S. 9-24-103(f)	To account for sports wagering operator and sports wagering vendor permit fees. Amounts within the account may be used by the commission for administration. On a quarterly basis, the commission shall transfer amounts within the account in excess of five hundred thousand (\$500,000) to the State Treasurer for credit to the General Fund.
039	467	Wildlife and Natural Resource Income Account II	\$513,568	(\$998,613)	Memorandum of Understanding between the state, BLM, BP and Encana. *	Holding account for purpose of mitigating 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.
039	517	Wildlife and Natural Resource Trust- Income	\$41,446,027	\$11,541,632	W.S. 9-15-103(b)	Upon legislative appropriation, funds may be expended for staffing and other administrative expenses; funds may also be expended for: 1) improvement and maintenance of existing terrestrial habitat; 2) purchase or acquisition of development rights; 3) improvement and maintenance of existing aquatic habitat; 4) acquisition of terrestrial or aquatic habitat under certain conditions; 5) conservation, maintenance, protection and development of Wyoming's natural resources and heritage; 6) participation in water enhancement projects; 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. Funds are continuously appropriated.
039	518	Wildlife Trust Challenge Account	\$170,800	(\$1,200,000)	2006 Session Laws Ch 35. Sec. 320	The State Treasurer shall invest funds within the account created under this sub-section and shall deposit the earnings from investments to the General Fund. To the extent funds are available in the account, the treasurer shall match gifts actually received during the donation period. Matching funds shall not be distributed to or encumbered by the board in excess of the amount in the challenge account and shall not be transferred to the Wyoming wildlife and natural resource trust account by the treasurer except to match gifts. To compute the matching amount the value of a gift is based upon its fair market value at the time the gift is received.
039	526	Rocky Mountain Power Project Account	\$8,831,356	\$0	2022 Session Laws, Ch. 51, Sec. 322	Funds created under this sub-section shall be invested by the State Treasurer and earnings from the account shall be credited to the account. Any funds deposited to this account will be continuously appropriated to the Wyoming wildlife and natural resource trust account board to provide oversight and distribute funds in accordance with the United States Bureau of Land Management stipulations for this funding.
039	529	Wyoming Wildlife and Natural Resource Trust Account	\$188,223,015	\$188,223,015	W.S. 9-15-103(a)	By statute, 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.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
040	F01	Wyoming Game and Fish Fund	\$110,996,511	(\$45,287,440)	W.S. 23-1-501(a)(b)	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. The Legislature may appropriate as necessary for expenses of any authorized legislative committee to study matters relating to the commission or department.
040	F02	100% Reimbursable Projects	\$6,732,690	\$6,732,690	W.S. 23-1-501(a)	Federal funds holding account.
040	F04	Aquatic Invasive Species	\$465,487	\$465,487	W.S. 23-1-501(g)	An account to receive revenues to be expended for the prevention, surveillance, containment, etc. of the aquatic invasive species program.
040	F06	G&F Access Easement Fund	\$2,955,424	\$900,789	W.S. 23-1-501(e)	The commission shall use revenues in the account to purchase access easements to provide access to public and private lands.
040	F07	Wyoming Game and Fish Conservation	\$3,888,376	\$2,942,755	W.S. 23-1-501(a)	Holding account for distribution of conservation stamp revenue.
040	F08	Wyoming Game and Fish Account -Trust Account 2	\$34,489,473	\$34,489,473	W.S. 23-1-501(f)	A statutorily created 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 "inviolable" 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 (Fund F01).
040	F10	Game & Fish Product Sales	\$53,242	(\$379,839)	W.S. 23-1-501(b)	Administrative account used to manage product sales.
040	F11	Public Access & Wildlife Conservation	\$2,028,744	\$2,028,744	W.S. 23-1-501(h)(i)	Revenues deposited in the account are continuously appropriated to the commission and all earnings on funds shall remain in the account. Not less than 85 percent of the revenues shall be used by the commission to purchase access easements or other agreements to provide public access. Not greater than 15 percent shall be used to provide for wildlife conservation efforts related to the transportation system.
041	076	Fire Academy & Conferences	\$86,122	(\$15,796)	*	Registrations for student fees, classes/books.
041	088	Electrical Fees	\$1,011,888	(\$822,569)	W.S.35-9-120(f)	Collections of licensing, registration & permit fees; supports full-time employees, rent and daily operations.
041	520	Publication Sales	\$331	(\$9,089)	W.S. 35-9-119(a)(iii)	Pass-through account for electrical code books, tabs and label sales.
043	612	Dietetics Licensing	\$85,159	\$55,009	W.S. 33-47-107(e)	To account for the collection of board fees and associated revenue for the operation and management of the board.
044	050	Insurance Agent Licensing	\$0	\$0	W.S. 26-10-107(a)	To receive deposit of agent fees: 60 percent used for support of the Board of Insurance Agent Examiners; 40 percent deposited to the General Fund.
044	104	Insurance Regulatory Fund	\$5,567,364	(\$860,324)	W.S. 26-2-204	For deposit of fees collected for the privilege of transacting the business of insurance in this state, used for administrative operation of the department.
044	538	Small employer Health Ins Pool	\$24	(\$69,167)	W.S. 26-19-311	Purpose is to allow small employer carriers to reinsure an individual high risk employee and/or dependents, or an entire employer group in the small employer health insurance reinsurance pool. This allows premium rates in the small group health insurance market to remain more stable. Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account.
044	590	Wyo. Health Insurance Pool	\$1,320,256	(\$8,166,585)	W.S. 26-43-112	Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account. Purpose of the Pool is to provide a basic level of health insurance for residents with uninsurable health conditions, those unable to obtain health insurance, or those whose private market premium rates equal or exceed that which are established for the Pool. Program sunsets June 30, 2020.
045	114	Registration Surcharge Revenue	\$399	\$0	W.S. 31-19-105	Funds are collected from rental car companies for the registration of their rental cars. Those fees are then distributed to WYDOT and counties on an annual basis.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
045	117	Motor Vehicle Reg - Other	\$1,851,447	\$344,246	W.S. 31-5-1501 through 1507	Revenue and expenditures related to the WYDOT motorcycle safety program, including the revenue for the motorcycle safety class and motorcycle registrations and expenditures for that program.
045	459	Vendor Compensation Bonds	\$0	\$0	W.S. 39-17-106(e)	Bonds filed by motor carriers as a result of failure to report or pay taxes and licenses.
045	472	Motor Vehicle Prorate Reg.	\$280,675	\$0	W.S. 31-18-406(a)	This fund collects fees from Wyoming based motor carriers at the Ports of Entry for mobile machinery. Of the total amount received monthly, .0248 percent is transferred from fund H01 to fund 472. Fees are distributed back to the counties.
045	475	Motor Vehicle Reg - Other	\$420,194	\$0	W.S. 31-3-103(a)	This fund collects fees owed by Wyoming to other states and provinces; pass through account.
045	613	Undistributed Gas Tax Deposits	\$10,747,895	\$0	W.S. 39-17-111	Accounts for motor fuel tax revenue for later distribution to cities, counties, and WYDOT on a monthly basis.
045	622	Financial Responsibility Bonds	\$76,595	\$0	W.S. 31-4-103(a)	Vehicle bond in lieu of vehicle insurance.
045	H01	State Highway Fund	\$88,938,059	(\$1,433,031,136)	W.S. 24-1-119	Accounts for Highway Commission expenditures and revenues.
045	H02	10 Cent Motor Fuels Tax	\$63,534,208	(\$75,751,900)	W.S. 24-1-119	Accounts for Ten-cent motor fuel tax revenue and project expenses.
045	H04	Hd-Umta	\$2,167,730	(\$75,287,514)	W.S. 24-1-119	Fund is used to collect revenue from the Federal Transit Authority and to make expenditures for the Urban Mass Transit Program.
045	H05	State Highway Fund	\$174,411	\$32,542	W.S. 24-1-119	International fuel tax program.
045	H06	State Highway Fund	\$14,229,016	(\$316,632,691)	W.S. 24-1-119	Accounts for legislatively appropriated highway funds.
045	H07	State Infrastructure	\$36,145,820	(\$34,492,532)	W.S. 24-1-119	Accounts for State Infrastructure Bank revenue and expenditures. Transfers to and from H01 to fund various highway projects.
045	H08	Transportation Information System	\$11,124,969	(\$8,875,031)	W.S. 31-1-204(a)	Earnings from funds in the account shall be credited to the account. Funds are continuously appropriated to the department of transportation and shall only be expended to replace the revenue information system that was in use on July 1, 2020.
045	H09	Radioactive Waste Transport Fees	\$169,522	(\$218,306)	W.S. 24-1-119	Revenue collected from hazardous waste permits for transporting across Wyoming and expenditures associated with funding this program including transfers to Homeland Security for its administration.
045	H10	Ignition Interlock Device Fund	\$523,270	(\$36,949)	W.S. 24-1-119	WYDOT receives revenue from a \$100 interlock administrative fee from DUI offenders required to get an interlock device. WYDOT also provides funding assistance to those required to have an interlock device in their vehicle when they cannot afford the device, as well as other expenditures to maintain the interlock program.
045	H11	Air Service Enhancement Fund	\$1,990,214	(\$2,557,366)	W.S. 24-1-119	Revenue and expenditures associated with air service enhancement.
045	H12	Commercial Air Service Improvement	\$11,588,322	(\$14,415,613)	W.S. 10-7-105	Funds in the account are continuously appropriated and shall be expended only on contracts and other expenses necessary to implement the commercial air services improvement plan.
045	106	Aeronautics Operational Svc.	\$105,571	(\$4,862,305)	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the aircraft fleet of WYDOT.
045	108	DOT-Sales	\$4,363,757	(\$15,416,104)	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the statewide law enforcement communications system and the WyoLink communication system.
048	069	Home Health Nursing	\$6,420	(\$180,411)	W.S. 35-27-102	This is a clearing account for counties to pay MVMS for vehicle usage by the state-employed nurses in their counties. Negative balance indicates reimbursement is pending.
048	079	JAIBG	\$0	(\$603,381)	W.S. 14-9-104	To collect funds appropriated by the Legislature for the Community Juvenile Services Act.
048	096	VSS-NAPHIS	\$30,990	(\$315,094)	*	This fund is used to retain money received from the National Animal and Plant Health Inspection Services (NAPHIS) for the Electronic Verification of Vital Elements (EVVE) system to address mandatory changes, federal software, programming, or new hardware requirements.
048	409	Wyoming State Hospital Special Revenue Fund	\$4,086,248	(\$1,878,530)	W.S. 9-4-303(a) 1998 Session Laws, Ch. 30, Sec. 2, 048, Footnote 2; continuous appropriation of budget authority in Session Laws since	Funds are to be utilized for life safety code improvements, Title 25 costs and remediate conditions as identified in the Chris S. Stipulated Settlement Agreement.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
048	410	Division of Aging	\$27,489	(\$296,853)	Federal Grant *	For purposes of conducting annual or bi-annual Aging Division conferences.
048	411	WLRC Daycare	\$22,349	(\$535,526)	W.S. 9-4-303(a)	Process background checks.
048	412	Preventive Health	\$460,617	(\$2,811,865)	Federal Public Law 101-354, amended by Public Law 107-121 *	To account for fees charged and expenditures related "safe sitter" and other educational programs.
048	413	Family Health Services	\$169,647	(\$2,902,347)	W.S. 35-27-102	Newborn metabolic screening for various diseases.
048	416	Recovery Auditor Contracting (RAC) Payments	(\$1)	(\$38,180)	*	To account for the revenues and expenditures of putting on community health programs, etc.
048	419	Wyoming Retirement Center Special Revenue Fund	\$5,719,416	(\$5,014,957)	W.S. 9-4-303(a) 1997 Session Laws, Ch. 2, Sec. 2, 048, Footnote 10; continuous appropriation of budget authority in Session Laws since	The funds collected shall be used to fund the operation of the Retirement Center.
048	558	Drug Court Program	\$9,678,848	\$5,244,965	W.S. 7-13-1605(a)	To pay for expenses associated with court supervised treatment programs.
048	560	Bereavement Counseling	\$35,547	\$35,547	2006 Session Laws, Ch. 40, Sec. 5 *	Bereavement counseling services to surviving family members of deceased emergency responders who died while in the performance of their official duties.
048	563	Kieffer Orchard	\$276,859	\$230,607	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	565	Janney Memorial	\$244	\$244	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	566	Oda Mae Davis Rigurt	\$3,699	\$3,699	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	567	Montgomery Home for the Blind - Pioneer Home	\$223	\$223	W.S. 25-8-104	Gift for the benefit of blind residents at the Pioneer Home.
048	568	Trust and Agency Fund	(\$16,489)	(\$155,778)	W.S. 25-8-104	Unrestricted gifts to the Pioneer Home for the residents.
048	571	Emergency Medical Services Trust Account	\$118,064	\$107,708	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 "inviolable" 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.
048	572	WLRC Special Services	\$157,324	\$129,324	W.S. 9-4-303(b)	For purposes of client activities.
048	573	WLRC Anna Maria Weston Fund	\$6,534	\$225	W.S. 9-4-303(b)	Gift to be used for therapeutic equipment repairs.
048	574	WLRC Chapel	\$28,263	\$263	W.S. 9-4-303(b)	To be used for chapel purchases.
048	575	WLRC Edna Jones	\$352,225	\$244,762	W.S. 9-4-303(b)	Gift to be used for recreational equipment .
048	578	Donations to Veterans' Home	\$596,089	(\$1,595,502)	W.S. 25-9-103	Gifts for the benefit of Veterans' Home residents.
048	579	Emer Med Serv Sustain Trust	\$500,000	\$500,000	W.S. 33-36-115(a)	To administer emergency medical services needs assessment grants. (Legislatively appropriated corpus.)
048	580	Montgomery Home for the Blind - Veterans' Home	\$34,505	\$34,505	W.S. 25-9-103	Gift for the benefit of blind residents at the Veterans' Home.
048	581	Donations-Residents' Use	\$101,287	\$51,720	W.S. 25-8-104	Unrestricted gifts to the Retirement Center for the residents.
048	583	Montgomery Home for the Blind - Retirement Center	\$26,052	\$26,052	W.S. 25-8-104	Gift for the benefit of blind residents at the Retirement Center.
048	587	Veterans' Home Chapel	\$26,379	\$25,379	W.S. 25-9-103	Gift for the benefit of the chapel at the Veterans' Home.
048	E09	State Hospital Canteen	\$0	(\$1,165,352)	*	To be used for the benefit of residents at WSH.
048	E10	WSTS Canteen	\$37,645	(\$195)	*	Canteen closed July 1, 2014; revenues to be used for benefit of WSTS residents.
048	E11	Veterans' Home Canteen	\$242,183	\$111,614	W.S. 25-9-101(d)	To be used for the benefit of the veterans.
048/049	634	Indigent Persons Burial Account	\$178,338	(\$183,574)	W.S. 35-1-428	All funds shall be invested by the State Treasurer and earnings shall be deposited to the account. Subject to legislative appropriation the department of family services shall disperse one half (1/2) of the funds within the account to counties that made a request for reimbursement and the remaining one half (1/2) of funds shall be available to the department of family services for other expenses.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
049	102	WY Children's Trust Fund	\$6,453,018	\$6,450,587	W.S. 14-8-106 through 108	This trust was created in statute. Monies are used to pay for the Wyoming Children's Trust Fund Board expenses and to issue grants 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. Only amounts over \$5,000,000 may be used for grant disbursement.
049	109	Child Abuse Registry Fund	\$2,022,825	\$1,732,783	W.S. 35-20-116(b)	To reimburse costs to the state for services provided to issue a record summary concerning abuse, neglect, exploitation or abandonment of a child or vulnerable adult or confirmation that no record exists.
049	418	Overpayments and Recovery	\$1,384,645	\$1,384,645	W.S. 42-2-112(m)	This fund is used by the Eligibility Integrity Unit for overpayment corrections. These funds are transferred quarterly back to the grant that the federal overpayment occurred.
049	545	JAIBG-Family Services	\$0	(\$372,183)	*	To house federal Juvenile Accountability Incentive Block Grant.
049	546	Child Support	\$9,550,599	\$9,550,599	W.S. 42-3-103	Serves as a repository for child support collections before being disbursed to cover costs of care for children in DFS custody.
049	559	Girls' School Gifts & Donations	\$3	(\$97)	W.S. 9-4-303(b)	This fund houses donations periodically received and subsequently used for unbudgeted items specifically for use by the girls at the school, usually recreational and equipment.
049	623	JAIBG-Family Services	\$0	(\$181,816)	*	To house federal Juvenile Accountability Incentive Block Grant.
049	629	Foster care Trust	\$1,796,821	\$1,796,821	*	This fund retains collections of third party contributions on behalf of children in DFS custody until expenditures can be applied. Transfers from this account are then made to county budgets where expenditures occurred. Funds are collected from social security, VA & individuals. In some instances, balances are maintained for children.
049	HAF	Homeowner Assistance Fund	\$41,594,200	\$1,679,916	American Rescue Plan	The fund provides funding to assist families who have fallen behind on mortgage payments, utility bills, and other household expenses. Expires 9/30/2026.
051	052	Livestock Inspection	\$10,151,206	(\$4,259,553)	W.S. 11-20-405(a)	To collect fees for inspections of brands and ownership of livestock, wool, pelts, hides or carcasses and to pay for associated expenses.
051	077	Predatory Animal Control	\$174,699	(\$1,969,382)	W.S. 11-6-210(a)	Fees collected at the time of brand inspection are deposited with the state and are distributed by the Treasurer to county predator boards for predatory animal control efforts. (pass-thru account).
051	099	Animal Reimbursement	\$582,042	\$582,042	W.S. 11-19-106(g)	This account is used to make indemnity payments for animals destroyed by reason of existence or suspected existence of some epizootic form of infectious or contagious diseases, generally fatal or incurable.
051	505	Livestock Law Enforcement Account	\$168,586	\$54,806	2019 Session Laws, Ch. 182, Sec. 1(a)	Funds for reimbursement to county sheriffs for activities related to livestock investigation and for training regarding livestock enforcement.
052	053	Medical Licensing Board	\$6,565,024	\$4,222,688	W.S. 33-26-307(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
053	034	Employment Support Fund	\$7,270,629	(\$11,996,487)	W.S. 27-3-211	Collected with quarterly unemployment insurance taxes paid by WY employers on employees who work in the state; unappropriated amounts are transferred to the unemployment trust account at the end of the fiscal year (Fund 527).
053	095	Telecomm. for the Impaired	\$740,575	(\$2,308,767)	W.S. 16-9-208(a)	A fee is charged to each phone line in order to provide specialized telecommunications equipment and message relay services to persons who are communications impaired.
053	438	Non Resident Employer Bonds	\$6,231,893	\$6,231,893	W.S. 27-1-106	All firms, corporations or employers of any kind who are nonresident employers and expect to pay wages in the state of Wyoming in excess of ten thousand dollars (\$10,000) monthly or one hundred twenty thousand dollars (\$120,000) annually as a result of conducting business within Wyoming, are required to file with the director of the department of workforce services a surety bond or other security meeting the requirements of this section, approved by the director and the attorney general of \$10,000.
053	501	Employment Sec. Revenue	\$6,495,075	\$4,964,972	W.S. 27-3-207(a)	For necessary expenses for which no federal funds are available provided the expenditures from the account are not substituted for federal funds which would otherwise be available.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
053	504	Workers' Compensation Trust	\$2,608,225,555	\$2,019,841,107	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.
053	507	Mining Exam Fees	\$316,350	\$175,461	W.S. 30-2-307, 309	The funds are used to exam and certify specific mine positions at the various mine sites.
053	527	Unemployment Insurance Trust	\$51,460,891	\$51,460,891	W.S. 27-3-201(a)	To house collections of premiums from employers for purposes of providing benefits to eligible persons.
053	528	Workforce	\$9,350,154	\$3,503,114	W.S. 9-2-2604	Provides workforce development programs designed to train, retrain or upgrade work skills for Wyoming workers.
054	054	Nursing Board Admin.	\$4,188,877	\$769,988	W.S. 33-21-155(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
055	056	Oil & Gas Admin.	\$59,193,338	\$34,932,385	W.S. 30-5-116(a)	To account for the collection of board fees and associated revenue for the operation and management of the board. Expenses incident to the administration of this act shall include expenses for capital construction and shall be paid out of the account. One half (1/2) of the money so collected may be expended as needed by the commission for capital construction purposes.
056	057	Optometry	\$128,960	\$53,847	W.S. 33-23-106(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
057	058	Community College Contingency	\$230,400	(\$6,169,600)	*	Coal lease bonus money to be distributed to colleges in FY2017.
057	491	Wyoming Works Program Account	\$49,448	\$49,448	W.S. 21-18-408(a)	Continuous appropriation to community college commission for distribution to colleges.
057	494	Wyoming's Works Student Grant Account	\$1,473,918	\$197,948	W.S. 21-18-408(b)	Continuous appropriation to community college commission for distribution for grants.
058	059	Audio Speech Board Admin.	\$357,669	\$219,932	W.S. 33-33-203(c)	To account for the collection of board fees and associated revenue for the operation and management of the board.
059	060	Pharmacy Board Admin.	\$2,592,669	\$369,632	W.S. 33-24-109	To account for the collection of board fees and associated revenue for the operation and management of the board.
060	062	Local Gov Mineral Royalty	\$27,068,567	(\$26,028,759)	W.S. 9-4-604(a)	Provides capital construction and infrastructure development assistance in the form of grants to cities, counties, and other political subdivisions of the state.
060	068	Transportation Enterprise Fund	\$1,826,517	(\$2,910,540)	W.S. 11-34-131	SLIB is authorized to award grants or loans for the purpose of fostering transportation investments in projects of benefit to the general public within the state.
060	074	Transportation Trust Fund	\$22,916,179	\$22,916,179	W.S. 9-4-607	Grants or loans are awarded for the purpose of fostering transportation investments in projects of benefit to the general public within the state, subject to recommendations and appropriation by the Legislature.
060	532	Emergency Fire Suppression-Forestry	\$13,984,839	(\$28,003,523)	W.S. 36-1-402(a)	To administer fire management on approximately 3.6 million acres of state trust lands, assistance to county fire wardens and local fire departments with protection of 25.4 million acres of private lands and cooperative fire protection on federal lands. Annual assessments are charged to participating counties.
060	533	State Land Office Deposits	\$8,400,002	\$8,400,002	Need a fund to deposit money as soon as it is received by the agency. The appropriate fund is not known as the money is received. *	Agency's "holding" account of funds received (grazing leases/surface impact/easements & right of ways/mineral royalties/ mineral lease payments/wind leases/etc.) for the trust beneficiaries until able to distribute to the correct permanent fund in a timely manner. In addition, also used for Mineral Leasing/Oil & Gas bond payments/liiquidated damages. Funds may remain on deposit for many years. At the appropriate time bond funds are either refunded or transferred to appropriate fund(s).
060	536	Ranch A	\$25,793	(\$61,445)	W.S. 36-8-1701	The Board of Land Commissioners shall deposit all earnings, whether from lease or otherwise, generated by state owned property commonly known as "Ranch A" to the account. The board may accept gifts from any individual or entity for Ranch A and shall deposit those funds to the account.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
060	537	County Fire Asst. Pay - Forestry	(\$3,337,167)	(\$11,224,109)	W.S. 36-2-109	The Federal Excess Personal Property Account was established in the budget to help provide support to the counties for maintaining and building fire equipment procured under the Federal Excess Personal Property (FEPP) and the Federal Fire Fighter (FFP) programs. The account gives WSFD the authority to expend funds rebuilding fire equipment and purchasing parts and supplies for this equipment. When the equipment or parts are deployed to a county, the county is billed and the account is replenished. The cash balance remaining in the account at the end of the biennium is carried forward for future needs. This balance earns interest based on the state's cash pool rate of return.
060	539	State Lands Preservation & Enhancements	\$775,203	\$1	2005 Session Laws, Ch. 85; continuous appropriation of budget authority in Session Laws since 2005. *	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).
060	540	Farm Loan Loss Reserve	\$1,777,766	(\$5,192,525)	W.S. 11-34-202(e)	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing mortgages. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5 percent) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5 percent) is transferred to the General Fund.
060	542	JPA - Loss Reserve Fund	\$53,978	\$53,978	W.S. 16-1-110	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing loans. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5 percent) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5 percent) is transferred to the General Fund.
060	554	Muni Solid Waste Cease & Transfer Loan	\$15,834,239	\$6,311,282	W.S. 35-11-529(b)	Monies from the account shall be awarded for loans to fund legislatively approved activities.
060	555	Muni Solid Waste Cease & Transfer Grant	\$7,442,855	\$820,840	W.S. 35-11-529(a)	Monies from the account shall be awarded for grants to fund legislatively approved activities.
060	604	State Revolving Fund Public Lands	\$148,065,487	(\$37,276,551)	W.S. 16-1-202(a)	Clean water revolving fund; available as a self-sustaining permanent source of financial assistance for water pollution control projects to municipalities, counties, joint powers boards, state agencies and other entities constituting a political subdivision under the laws of the state.
060	607	Drinking Water Loan Fees	\$2,640,847	\$2,640,847	W.S. 16-1-303	OSLI shall administer the DWSRF account and administrative account including processing and receiving capitalization grants, the state match, financial assistance agreements, repayments on all financial assistance and all other account revenues.
060	630	Build WY Loan Loss Reserve	\$6,410,907	(\$7,557,669)	W.S. 16-1-111(f)	A loss reserve account for loans made under this section. A loan origination fee of one-half of one percent (0.5 percent) of the loan shall be paid by the loan applicant and deposited to the loss reserve account for any loan approved under this section.
060	640	Dormitory Loan Loss Reserve	\$195,000	\$195,000	W.S. 21-18-319(ix)	Community college dormitory capital construction projects loans.
060	648	Institutional Land Revenue - Dept. of Health	\$502,455	\$502,455	2013 Session Laws, Ch. 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the Legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	680	Institutional Land Revenue - Dept. of Corrections	\$1,700,131	\$1,700,131	2013 Session Laws, Ch. 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the Legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	681	WY State Forestry Good Neighbor Authority Revolving Account	\$428,907	(\$5,513,345)	W.S. 36-1-502	The account shall include all legislative appropriations, federal funds, county funds, partner funds, funds generated from good neighbor authority projects or other federally funded cooperative forest management projects and all income from investments of monies in the account.

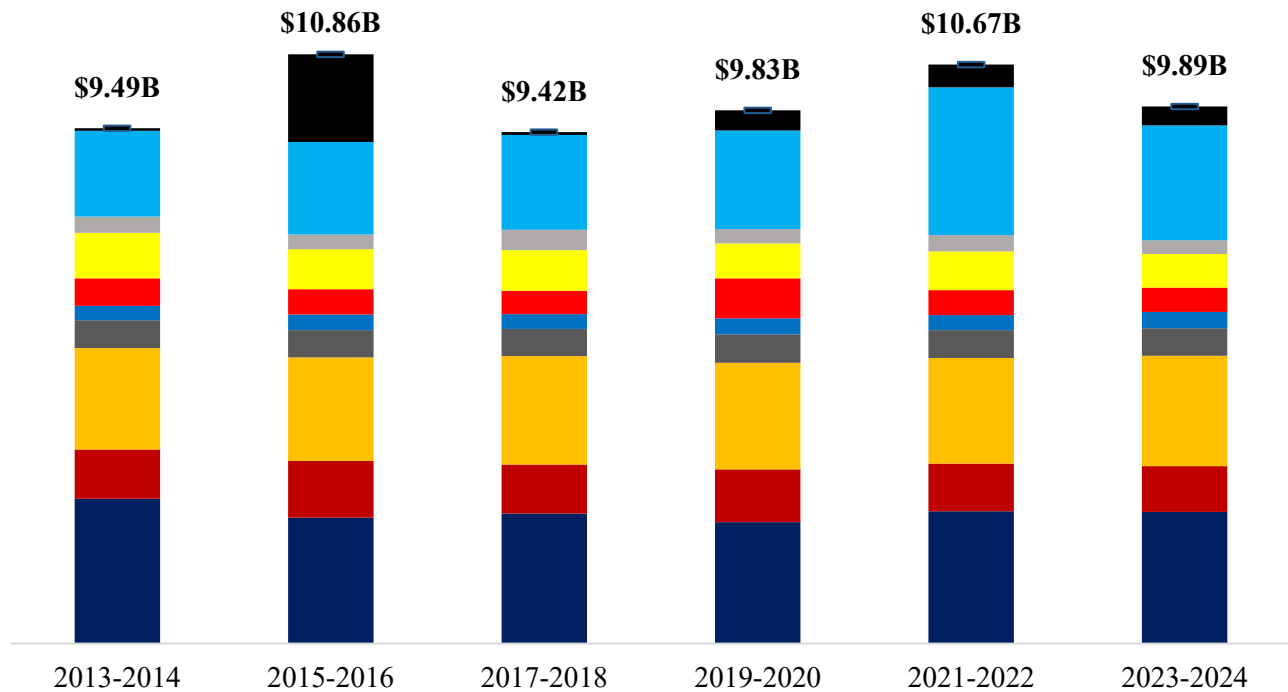
Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
060	905	School Lands Mineral Royalties Account	\$21,563,178	\$21,563,178	W.S. 9-4-224	Accounts for royalties on school lands which have traditionally be transferred to the School Capital Construction Account by legislative action.
060	N05	Omnibus Permanent Land Income Fund	\$6,913,393	\$6,913,393	W.S. 9-4-310(c)(iv); W.S. 9-4-307(a) and (b)	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.
061	064	WY Board of CPA Admin.	\$558,781	(\$455,426)	W.S. 33-3-107	To account for the collection of board fees and associated revenue for the operation and management of the board.
062	065	Physical Therapy Board Admin.	\$294,836	\$39,794	W.S. 33-25-113(b)	To account for the collection of board fees and associated revenue for the operation and management of the board.
064	066	Hearing Aid Board Admin.	\$58,034	\$15,546	W.S. 33-35-120	To account for the collection of board fees and associated revenue for the operation and management of the board.
065	452	Board of Athletic Training	\$63,918	\$30,511	W.S. 33-45-106(d)	To account for the collection of board fees and associated revenue for the operation and management of the board. The board may accept federal, state, county, city or private funds, grants or appropriations to enhance the practice of athletic trainers.
067	602	Hathaway Student Scholarship Endowment Fund	\$587,228,838	\$587,228,838	W.S. 9-4-204(u)(vii); W.S. 9-4-601(d); W.S. 21-16-1201(b)	Earnings from investment of monies within the fund shall be distributed to the Hathaway scholarship expenditure account.
067	603	Excellence in Higher Education Endowment Fund	\$126,851,070	\$126,851,070	W.S. 9-4-204(u)(vi); W.S. 9-4-601(d); W.S. 21-16-1201(a)	By statute, 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.
067	N03	Ag College Land Income Fund	\$1,520,642	\$1,170,642	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 Agriculture College Permanent Land Fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
067	N04	University Permanent Land Income Account	\$2,462,337	\$2,121,337	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.
067	U01	University Income Fund	\$0	\$0	W.S. 9-4-310(a)(xi)	Established within the permanent land fund to account for revenue for the University account.
068	067	Psychologist Board Admin.	\$349,733	\$192,633	W.S. 33-27-116	To account for the collection of board fees and associated revenue for the operation and management of the board.
069	011	WICHE Program Repayment Fund	\$73,131	\$0	W.S. 21-16-202(b)(iv)(C)	To house repayments for medical, podiatry, osteopathic, occupational therapy, physical therapy, optometry, physician assistant or dental students; expended upon appropriation by the Legislature.
072	547	Retirement-Law Enforcement	\$3,350,373	(\$175,799,978)	W.S. 9-3-432	Administrative account for the plan.
072	548	Wy Highway Patrol/Warden Pension	\$1,335,196	(\$67,519,438)	W.S. 9-3-618	Administrative account for the plan and a legacy externally funded ad hoc increase for retired members of highway patrolmen and G&F wardens who retired prior to July 1, 1987.
072	556	Deferred Comp Admin.	\$755,531	(\$1,928,747)	W.S. 9-3-503(a)	Pays for administration of the state 457 Plan, which is established for the benefit of public employees as a supplemental, tax advantaged retirement savings plan. W.S. 9-3-507 requires deposit of administrative funds "into an account with a financial institution selected by the board." The 2021 ACFR reports the plan held \$2.5 million with outside banks in addition to the balance held by the State Treasurer.
072	591	Volunteer Fireman and EMT Fund	\$1,710,517	(\$46,663,197)	W.S. 35-9-616	Administrative account for the plan.
072	592	Wyoming Retirement Fund	\$27,871,056	(\$3,556,941,280)	W.S. 9-3-436	Administrating account for the retirement system assets.
072	593	Judicial Retirement	\$647,854	(\$9,791,822)	W.S. 9-3-701	Administrative account for the plan.
072	594	Paid Firemen Fund- Plan A	\$779,104	(\$94,351,030)	W.S. 15-5-201	Administrative account for the plan.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
072	595	Air Guard Fire Fighters Pension	\$305,642	(\$3,741,382)	W.S. 9-3-431	Administrative account for the plan.
072	694	Paid Fireman Fund- Plan B	\$4,082,332	(\$35,766,903)	W.S. 15-5-401	Administrative account for the plan.
072	701	Fire A Legislative Reserve Account	\$0	(\$75,000,000)	W.S. 15-5-202 (e)	Funds in this account shall only be expended for the purposes of funding any shortfall in Fire A as identified by W.S. 15-5-202.
075	551	Board of Outfitters Admin.	\$318,235	(\$546,599)	W.S. 23-2-414(d)	To account for the collection of board fees and associated revenue for the operation and management of the board.
077	448	Computer Tech Depr.	\$621,545	(\$91,368)	W.S. 9-2-2906(g)	Reserve account for computer equipment.
077	101	Computer Technology	\$1,006,093	(\$49,792,519)	W.S. 9-2-2906(f)	Account used to manage agency IT services.
078	071	Pro Counselors Lic Board Admin.	\$421,229	\$174,348	W.S. 33-38-105(f)	To account for the collection of board fees and associated revenue for the operation and management of the board. The board may charge an application fee and fees for examinations, licensing, certification, specialty examination designation, renewal and other services provided in amounts established by the board pursuant to W.S. 33-1-201.
079	072	Board of Nursing Home Admin.	\$126,367	\$2,446	W.S. 33-22-105	To account for the collection of board fees and associated revenue for the operation and management of the board.
080	557	Correctional Industries Account	\$373,205	(\$1,614,880)	W.S. 25-13-103(a)	Administrative account for correctional industries programs.
080	584	Inmate Benefit & Welfare	\$2,435,100	\$786,341	*	For the general welfare of inmates.
080	E05	WWC Canteen	\$1,616,467	(\$3,072,289)	*	For the general welfare of inmates.
080	107	Honor Farm Ag. Sales	\$1,317,976	(\$620,547)	W.S. 25-2-102(b)	For operations of the honor farm in Riverton.
083	093	Occupational Therapy Board	\$479,097	\$285,123	W.S. 33-40-116	The board shall appoint or contract an executive secretary and other individuals deemed necessary to administer the affairs of the board and shall furnish necessary support and clerical services. Costs related to these services shall be paid from the funds of the Wyoming board of occupational therapy.
084	094	Bd of Professional Geologists	\$93,307	(\$499,565)	W.S. 33-41-106	To account for the collection of board fees and associated revenue for the operation and management of the board.
085	039	Revolving Investment Fund Account	\$0	(\$6,603,008)	Wyoming Constitution Article 16, Section 12; Governed by W.S. 9-12-301 thought 9-12-308	Loans and related expenses under the WY Partnership Challenge Loan Program are funded out of this account and repayments of loan principal and interest are deposited back into the account. Funds within the account may be transferred upon direction of the Governor to the large project account within the revolving investment fund created by 2014 Wyoming Session Laws, Chapter 46, if required to meet loans or loan guarantees approved by the State Loan and Investment Board under that law. Funds in this account are invested in the State Agency Pool (SAP) and investment income earned from the cash invested in the SAP is credited back to this account.
085	085	WY Business Council	\$243,279	\$98,110	W.S. 9-12-104(a)(x)	Primarily Wyoming First program revenues/expenses plus other expenditures that are not paid for with General Funds such as alcohol for business functions.
085	098	Brownfield Revolving Loan Fund	\$503	(\$243,902)	Grant awarded by EPA, use of federal funds W.S. 9-12-104 (a)(xiii)	Brownfield Revolving loan program facilitates the reuse and/or the redevelopment of contaminated sites by making low cost funding available for environmental clean-ups.
085	499	Rural Rehabilitation	\$4,684,924	\$4,172,825	Cooperative use agreement between the USDA/Farmers Home Administration and the state	Pursuant to the terms of the cooperative use agreement, funds can be used for grants, loans and other purposes that benefit eligible ranchers and rural residents. Exploring options to use these funds for small irrigation or value-added projects.
101	424	Judicial Systems Automation	\$10,008,449	(\$15,908,967)	W.S.5-2-120	Purchase, maintain, & operate computer hardware/software to enhance communication, records, and management needs of the courts of the Judicial Branch.
101	530	SC Civil Legal Services	\$2,659,050	(\$1,795,741)	W.S.5-2-121	Provide civil legal services to indigent individuals funded by a portion of court filing fees.
102	073	Board of Law Examiners	\$233,720	(\$5,174)	W.S. 33-5-116(a)	To account for the collection of board fees and associated revenue for the operation and management of the board.
201	489	LSO Laptop Computers	\$53,086	\$17,143	2014 Session Laws, Ch. 126, Sec. 1, FN#1*	For purchase/lease of legislator laptops and to receive payment for laptops subsequently purchased by the member. Proceeds from the sale of laptops are reappropriated to LSO for purchase of new laptops.
205	009	Foundation Program	\$71,581,338	(\$1,426,576,021)	W.S. 21-13-304	The School Foundation Program is the primary source of K-12 education funds flowing to the public school districts.

Summary of State Accounts						
Agency	Fund	Fund Name	Cash Balance as of Nov. 14, 2022	LSO Estimated Unappropriated Amount as of Nov. 14, 2022	Authority	Notes
205	N02	Common School Land Income Account	\$33,842,690	(\$229,299,837)	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.
206	440	Education Workshop	\$235,275	(\$5,090)	W.S. 21-2-202	Used for collection of registration fees for workshops and conferences for educators.
251	051	Veterinary Medicine	\$266,242	\$124,584	W.S. 33-30-204(k)	To account for the collection of board fees and associated revenue for the operation and management of the board.
252	083	Board of Acupuncture	\$59,409	(\$23,310)	W.S. 33-49-106(c)	To account for the collection of board fees and associated revenue for the operation and management of the board.
0	752	Agriculture Marketing Endowment	\$1,797,921	\$157,466	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
Broadband ENDOW	749	Broadband Development Endowment	\$10,846,156	\$846,156	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
COVID 19	COV	Covid 19- CARES ACT	\$529,588	\$524,336	CARES Act: P.L. 116-136	The Federal Coronavirus Aid, Relief and Economic Security (CARES) Act has provided the state government of Wyoming with relief funds of one billion two hundred fifty million dollars (\$1,250,000,000.00) to cover costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19. Further federal stimulus aid may be forthcoming to the states from the federal government to address this crisis.
Economic Development Enterprise	089	Economic Development Enterprise	\$27,034,313	\$2,034,313	W.S. 9-12-301	"Economic development account" means the economic development enterprise account within the revolving investment fund created under article XVI, section 12 of the Wyoming constitution. The account shall consist of funds from payments as provided in W.S. 9-12-305 and other funds as provided by law.
Economic Diversification Account	549	Economic Diversification Account	\$86,341	\$86,341	W.S. 9-12-1404	To account for expenditures for the "Economically Needed Diversity Options for Wyoming" (ENDOW) executive council to carry out of the State's economic diversification strategy.
Forestry Performance	531	Forestry Performance Account	\$391,430	\$154,801	Need a fund to hold bonds-money has not been earned by the state. *	Forestry division timber contracts bonds and "slash" bonds. Once contract is complete & inspected money is either refunded or used for reclamation. Funds may remain on deposit for a long time.
Sex Offender Reg	510	Sex Offender Registration Account	\$152,942	(\$627,058)	W.S. 7-19-310	Only expended upon legislative appropriation for administering and enforcing provisions.
School Major Maint.	321	School Major Maintenance Subaccount	\$0	\$0	W.S. 9-4-220(b)(i)	An amount equal to forty-five percent (45 percent) of the maximum amount which may be credited to the strategic investments and projects account pursuant to W.S. 9-4-719(q) shall be credited to a school major maintenance subaccount. Funds within the subaccount shall be expended only for school major maintenance obligations of the state. For purposes of accounting and investing only, the school major maintenance subaccount shall be treated as a separate account from the strategic investments and projects account.
startupWY ENDOW	751	The startup Wyoming-Endowment	\$2,721,705	\$626,162	W.S. 9-12-1404	Continuous appropriations to Governor's office for economic diversification projects identified.
Student Housing	447	UW Student Housing Account	\$49,000,000	\$0	2019 Session Laws Ch. 206, Sec. 4	Only expended on University of Wyoming student housing project as specified.
WildlifeConserv	H03	Wildlife Conservation	\$1,129,683	(\$210,317)	W.S. 31-2-231	To account for the collection of board fees and associated revenue for the operation and management of the board.
WYCombat Sports	018	Wyoming Combat Sports Commission Account	\$23,614	(\$12,071)	W.S. 33-48-108(a)	To account for the collection of board fees and associated revenue for the operation and management of the board.
WY Pen Cap Con	126	Wyoming State Penitentiary Capital Construction	\$38,612,352	\$38,612,352	W.S. 9-4-220.1	There is created the Wyoming state penitentiary capital construction account within the strategic investments and projects account created by W.S. 9-4-220. Funds in the account shall only be expended upon legislative appropriation.
WY R&Inn Endow	750	Wyoming Research & Innovation Endowment	\$3,571,720	\$440,264	W.S. 9-12-1404	All monies in the account are continuously appropriated to the office of the Governor to be used for the purposes of this article and as otherwise specified by law, including per diem, mileage and other administrative expenses of the ENDOW executive council.

*Pursuant to W.S. 9-4-204(s)(iv): The state auditor, after consultation with the chief executive officer of the state agency significantly involved in the operation of the affected fund or account, may merge, combine or segregate any fund or account that is or may be provided by law.

Historical Appropriations By Expenditure Category, All Funds BFY2013-2014 through BFY2023-2024



Category		2013-2014	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024
■ 1a. K-12 Education	Total All Funds	\$2.67B	\$2.32B	\$2.40B	\$2.24B	\$2.44B	\$2.42B
	Percent of Biennium	28.2%	21.4%	25.4%	22.8%	22.9%	24.7%
■ 1b. Higher Education (UW and CCs)	Total All Funds	\$.91B	\$1.04B	\$.90B	\$1.00B	\$.88B	\$.85B
	Percent of Biennium	9.6%	9.6%	9.6%	10.2%	8.3%	8.7%
■ 2. Health	Total All Funds	\$1.87B	\$1.91B	\$2.00B	\$1.96B	\$1.94B	\$2.03B
	Percent of Biennium	19.7%	17.6%	21.2%	20.0%	18.2%	20.7%
■ 3. Justice, Public Safety and Corr.	Total All Funds	\$.51B	\$.50B	\$.50B	\$.52B	\$.51B	\$.51B
	Percent of Biennium	5.4%	4.6%	5.3%	5.3%	4.8%	5.2%
■ 4. Family Services	Total All Funds	\$.27B	\$.29B	\$.27B	\$.29B	\$.28B	\$.30B
	Percent of Biennium	2.8%	2.7%	2.9%	3.0%	2.6%	3.1%
■ 5. Employment, Econ. Dev. and Commerce	Total All Funds	\$.50B	\$.46B	\$.43B	\$.74B	\$.46B	\$.44B
	Percent of Biennium	5.3%	4.3%	4.5%	7.5%	4.3%	4.5%
■ 6. Natural Resources, Envir. and Recreation	Total All Funds	\$.68B	\$.55B	\$.64B	\$.54B	\$.66B	\$.43B
	Percent of Biennium	7.2%	5.1%	6.8%	5.5%	6.2%	4.3%
■ 7. Transportation	Total All Funds	\$.30B	\$.27B	\$.38B	\$.26B	\$.31B	\$.25B
	Percent of Biennium	3.2%	2.5%	4.1%	2.7%	2.9%	2.6%
■ 8. General Government	Total All Funds	\$1.73B	\$1.89B	\$1.85B	\$1.90B	\$2.76B	\$2.23B
	Percent of Biennium	18.2%	17.4%	19.6%	19.3%	25.9%	22.7%
■ 9F. Transfers	Total All Funds	\$.05B	\$1.62B	\$.05B	\$.38B	\$.42B	\$.43B
	Percent of Biennium	0.5%	14.9%	0.6%	3.8%	4.0%	4.3%
Total	Total All Funds	\$9.49B	\$10.86B	\$9.42B	\$9.83B	\$10.67B	\$9.89B

**Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹**

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
1a. K-12 Education								
Section 027. STATE CONSTRUCTION DEPARTMENT								
General Funds	\$0	\$0	\$0	\$0	\$0	\$1,627,048		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$755,965,055	\$433,231,555	\$296,942,011	\$199,550,328	\$260,998,996	\$244,830,371	(67.61%)	(6.19%)
Total All Funds	\$755,965,055	\$433,231,555	\$296,942,011	\$199,550,328	\$260,998,996	\$246,457,419	(67.40%)	(5.57%)
FTE	15	15	16	4	4	4	(73.33%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	3	3	3	1	1	1	(66.67%)	0.00%
Total Employees	18	18	19	5	5	5	(72.22%)	0.00%
Section 205. EDUCATION-SCHOOL FINANCE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,657,065,193	\$1,622,621,456	\$1,829,031,480	\$1,759,607,097	\$1,832,912,916	\$1,765,490,292	6.54%	(3.68%)
Total All Funds	\$1,657,065,193	\$1,622,621,456	\$1,829,031,480	\$1,759,607,097	\$1,832,912,916	\$1,765,490,292	6.54%	(3.68%)
FTE	4	3	3	3	3	3	(25.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	3	3	3	3	3	(25.00%)	0.00%
Section 206. DEPARTMENT OF EDUCATION								
General Funds	\$16,677,919	\$16,176,684	\$16,836,472	\$18,692,118	\$16,319,531	\$15,952,271	(4.35%)	(2.25%)
Federal Funds	\$231,472,487	\$231,267,312	\$244,148,025	\$248,580,391	\$297,340,508	\$386,874,448	67.14%	30.11%
Other Funds	\$10,773,393	\$16,272,901	\$10,247,331	\$10,041,457	\$35,389,425	\$8,962,162	(16.81%)	(74.68%)
Total All Funds	\$258,923,799	\$263,716,897	\$271,231,828	\$277,313,966	\$349,049,464	\$411,788,881	59.04%	17.97%
FTE	111	111	108	107	103	104	(6.31%)	0.97%
PTE	4	4	2	2	2	2	(50.00%)	0.00%
AWEC	17	17	16	16	16	15	(11.76%)	(6.25%)
Total Employees	132	132	126	125	121	121	(8.33%)	0.00%
Subtotal - 1a. K-12 Education								
1a. K-12 Education General Funds	\$16,677,919	\$16,176,684	\$16,836,472	\$18,692,118	\$16,319,531	\$17,579,319	5.40%	7.72%
1a. K-12 Education Federal Funds	\$231,472,487	\$231,267,312	\$244,148,025	\$248,580,391	\$297,340,508	\$386,874,448	67.14%	30.11%
1a. K-12 Education Other Funds	\$2,423,803,641	\$2,072,125,912	\$2,136,220,822	\$1,969,198,882	\$2,129,301,337	\$2,019,282,825	(16.69%)	(5.17%)
1a. K-12 Education Total All Funds	\$2,671,954,047	\$2,319,569,908	\$2,397,205,319	\$2,236,471,391	\$2,442,961,376	\$2,423,736,592	(9.29%)	(0.79%)
1a. K-12 Education FTE	130	129	127	114	110	111	(14.62%)	0.91%
1a. K-12 Education PTE	4	4	2	2	2	2	(50.00%)	0.00%
1a. K-12 Education AWEC	20	20	19	17	17	16	(20.00%)	(5.88%)
1a. K-12 Education Total Employees	154	153	148	133	129	129	(16.23%)	0.00%
1bCC. Higher Education - CC ³								
Section 057. COMMUNITY COLLEGE COMMISSION								
General Funds	\$282,147,467	\$333,233,620	\$267,035,397	\$298,618,902	\$245,951,221	\$257,722,684	(8.66%)	4.79%
Federal Funds	\$1,839,522	\$1,840,840	\$1,837,868	\$1,853,928	\$1,873,758	\$1,873,379	1.84%	(0.02%)
Other Funds	\$49,827,422	\$90,921,197	\$84,158,966	\$49,428,763	\$122,891,932	\$81,305,960	63.18%	(33.84%)
Total All Funds	\$333,814,411	\$425,995,657	\$353,032,231	\$349,901,593	\$370,716,911	\$340,902,023	2.12%	(8.04%)
FTE	15	15	14	13	12	12	(20.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	15	15	14	13	12	12	(20.00%)	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium	2021-2022 Biennium
1bUW. Higher Education - UW								
Section 067. UNIVERSITY OF WYOMING								
General Funds	\$504,018,126	\$503,056,854	\$489,462,180	\$437,901,212	\$409,286,806	\$435,424,350	(13.61%)	6.39%
Federal Funds	\$18,850,000	\$3,475,737	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$53,320,000	\$1,250,000	\$134,000,000	\$97,880,384	\$71,132,000		(27.33%)
Total All Funds	\$522,868,126	\$559,852,591	\$490,712,180	\$571,901,212	\$507,167,190	\$506,556,350	(3.12%)	(0.12%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 069. WICHE								
General Funds	\$5,180,730	\$5,195,930	\$5,139,125	\$5,105,619	\$4,531,237	\$4,467,417	(13.77%)	(1.41%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,180,730	\$5,195,930	\$5,139,125	\$5,105,619	\$4,531,237	\$4,467,417	(13.77%)	(1.41%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 167. UW - MEDICAL EDUCATION								
General Funds	\$35,822,395	\$38,010,329	\$34,371,682	\$33,060,298	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$9,092,473	\$11,487,862	\$17,769,570	\$32,656,894	\$0	\$0		
Total All Funds	\$44,914,868	\$49,498,191	\$52,141,252	\$65,717,192	\$0	\$0		
FTE	139	138	135	144	0	0		
PTE	23	30	24	23	0	0		
AWEC	0	0	5	5	0	0		
Total Employees	162	168	164	172	0	0		
Subtotal - 1bCC/UW. Higher Education - CC/UW								
1bUW. Higher Education - CC/UW General Funds	827,168,718	879,496,733	796,008,384	774,686,031	659,769,265	697,614,451	(15.66%)	5.74%
1bUW. Higher Education - CC/UW Federal Funds	20,689,522	5,316,577	1,837,868	1,853,928	1,873,758	1,873,379	(90.95%)	(0.02%)
1bUW. Higher Education - CC/UW Other Funds	58,919,895	155,729,059	103,178,536	221,085,657	220,772,316	152,437,960	158.72%	(30.95%)
1bUW. Higher Education - CC/UW Total All Funds	906,778,135	1,040,542,369	901,024,788	997,625,616	882,415,339	851,925,790	(6.05%)	(3.46%)
1bUW. Higher Education - CC/UW FTE	154	153	149	157	12	12	(92.21%)	0.00%
1bUW. Higher Education - CC/UW PTE	23	30	24	23	0	0		
1bUW. Higher Education - CC/UW AWEC	0	0	5	5	0	0		
1bUW. Higher Education - CC/UW Total Employees	177	183	178	185	12	12	(93.22%)	0.00%
2. Health								
Section 014. MINERS' HOSPITAL BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$7,519,124	\$7,643,525	\$9,581,423	\$7,804,058	\$9,694,055	\$9,686,080	28.82%	(0.08%)
Total All Funds	\$7,519,124	\$7,643,525	\$9,581,423	\$7,804,058	\$9,694,055	\$9,686,080	28.82%	(0.08%)
FTE	0	1	3	3	3	3		0.00%
PTE	0	2	0	0	0	0		
AWEC	3	0	0	0	0	0		
Total Employees	3	3	3	3	3	3	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from	
							2013-2014 Biennium	2021-2022 Biennium
Section 048. DEPARTMENT OF HEALTH								
General Funds	\$942,054,644	\$950,044,283	\$971,561,343	\$935,411,336	\$883,186,786	\$774,492,035	(17.79%)	(12.31%)
Federal Funds	\$770,917,072	\$817,408,897	\$847,385,837	\$828,355,777	\$820,247,956	\$933,314,602	21.07%	13.78%
Other Funds	\$146,390,230	\$137,327,261	\$167,144,981	\$192,251,427	\$231,745,007	\$311,704,831	112.93%	34.50%
Total All Funds	\$1,859,361,946	\$1,904,780,441	\$1,986,092,161	\$1,956,018,540	\$1,935,179,749	\$2,019,511,468	8.61%	4.36%
FTE	1,346	1,359	1,325	1,318	1,344	1,330	(1.19%)	(1.04%)
PTE	71	71	69	72	67	67	(5.63%)	0.00%
AWEC	34	31	27	31	31	43	26.47%	38.71%
Total Employees	1,451	1,461	1,421	1,421	1,442	1,440	(0.76%)	(0.14%)
Subtotal - 2. Health								
2. Health General Funds	\$942,054,644	\$950,044,283	\$971,561,343	\$935,411,336	\$883,186,786	\$774,492,035	(17.79%)	(12.31%)
2. Health Federal Funds	\$770,917,072	\$817,408,897	\$847,385,837	\$828,355,777	\$820,247,956	\$933,314,602	21.07%	13.78%
2. Health Other Funds	\$153,909,354	\$144,970,786	\$176,726,404	\$200,055,485	\$241,439,062	\$321,390,911	108.82%	33.11%
2. Health Total All Funds	\$1,866,881,070	\$1,912,423,966	\$1,995,673,584	\$1,963,822,598	\$1,944,873,804	\$2,029,197,548	8.69%	4.34%
2. Health FTE	1,346	1,360	1,328	1,321	1,347	1,333	(0.97%)	(1.04%)
2. Health PTE	71	73	69	72	67	67	(5.63%)	0.00%
2. Health AWEC	37	31	27	31	31	43	16.22%	38.71%
2. Health Total Employees	1,454	1,464	1,424	1,424	1,445	1,443	(0.76%)	(0.14%)
3. Justice, Public Safety and Corrections								
Section 008. OFFICE OF THE PUBLIC DEFENDER								
General Funds	\$21,143,192	\$22,376,475	\$22,692,207	\$25,260,868	\$21,190,502	\$21,505,319	1.71%	1.49%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$4,104,303	\$4,241,952	\$4,340,736	\$4,750,709	\$3,702,012	\$3,761,649	(8.35%)	1.61%
Total All Funds	\$25,247,495	\$26,618,427	\$27,032,943	\$30,011,577	\$24,892,514	\$25,266,968	0.08%	1.50%
FTE	73	74	76	84	78	78	6.85%	0.00%
PTE	19	19	16	16	14	14	(26.32%)	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	92	93	92	100	92	92	0.00%	0.00%
Section 015. ATTORNEY GENERAL								
General Funds	\$64,765,207	\$65,546,634	\$61,256,266	\$59,103,809	\$57,170,097	\$58,379,903	(9.86%)	2.12%
Federal Funds	\$12,397,017	\$13,056,180	\$19,183,802	\$19,283,496	\$23,396,692	\$26,381,678	112.81%	12.76%
Other Funds	\$8,924,814	\$10,663,523	\$11,359,833	\$13,579,839	\$13,759,842	\$16,621,129	86.24%	20.79%
Total All Funds	\$86,087,038	\$89,266,337	\$91,799,901	\$91,967,144	\$94,326,631	\$101,382,710	17.77%	7.48%
FTE	243	248	234	238	229	228	(6.17%)	(0.44%)
PTE	2	2	2	2	1	1	(50.00%)	0.00%
AWEC	2	2	2	3	3	5	150.00%	66.67%
Total Employees	247	252	238	243	233	234	(5.26%)	0.43%
Section 080. DEPARTMENT OF CORRECTIONS								
General Funds	\$276,851,531	\$261,351,289	\$253,089,086	\$273,632,755	\$241,828,031	\$0		
Federal Funds	\$324,303	\$322,848	\$326,750	\$401,600	\$401,599	\$456,398	40.73%	13.65%
Other Funds	\$22,799,418	\$19,743,689	\$31,396,405	\$17,992,905	\$24,538,343	\$262,201,578	1050.04%	968.54%
Total All Funds	\$299,975,252	\$281,417,826	\$284,812,241	\$292,027,260	\$266,767,973	\$262,657,976	(12.44%)	(1.54%)
FTE	1,271	1,271	1,227	1,226	1,065	1,054	(17.07%)	(1.03%)
PTE	3	3	3	3	3	3	0.00%	0.00%
AWEC	10	10	11	13	7	7	(30.00%)	0.00%
Total Employees	1,284	1,284	1,241	1,242	1,075	1,064	(17.13%)	(1.02%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 081. BOARD OF PAROLE								
General Funds	\$1,766,499	\$1,763,763	\$1,689,299	\$1,649,689	\$1,497,137	\$1,478,702	(16.29%)	(1.23%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,766,499	\$1,763,763	\$1,689,299	\$1,649,689	\$1,497,137	\$1,478,702	(16.29%)	(1.23%)
FTE	7	7	6	6	6	6	(14.29%)	0.00%
PTE	0	0	1	1	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	7	7	7	7	6	6	(14.29%)	0.00%
Section 098. OFFICE OF GUARDIAN AD LITEM								
General Funds	\$0	\$0	\$0	\$0	\$3,974,980	\$3,947,801		(0.68%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$1,063,802	\$1,066,292		0.23%
Total All Funds	\$0	\$0	\$0	\$0	\$5,038,782	\$5,014,093		(0.49%)
FTE	0	0	0	0	10	10		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	10	10		0.00%
Section 101. SUPREME COURT								
General Funds	\$55,360,507	\$50,200,577	\$48,188,645	\$48,961,125	\$50,457,205	\$53,961,162	(2.53%)	6.94%
Federal Funds	\$575,156	\$607,455	\$601,066	\$599,133	\$1,727,606	\$739,282	28.54%	(57.21%)
Other Funds	\$6,928,347	\$8,194,884	\$8,893,299	\$13,121,280	\$23,184,730	\$11,529,367	66.41%	(50.27%)
Total All Funds	\$62,864,010	\$59,002,916	\$57,683,010	\$62,681,538	\$75,369,541	\$66,229,811	5.35%	(12.13%)
FTE	202	203	204	207	207	213	5.45%	2.90%
PTE	24	28	27	27	23	23	(4.17%)	0.00%
AWEC	0	0	0	2	0	0		
Total Employees	226	231	231	236	230	236	4.42%	2.61%
Section 102. BOARD OF LAW EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$178,750	\$178,750	\$178,750	\$240,000	\$240,000	\$241,037	34.85%	0.43%
Total All Funds	\$178,750	\$178,750	\$178,750	\$240,000	\$240,000	\$241,037	34.85%	0.43%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 103. COMM ON JUDICIAL CONDUCT & ETHICS								
General Funds	\$360,474	\$345,058	(\$432,839)	\$357,824	\$333,535	\$333,103	(7.59%)	(0.13%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$360,474	\$345,058	(\$432,839)	\$357,824	\$333,535	\$333,103	(7.59%)	(0.13%)
FTE	1	1	1	1	1	1	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	1	1	1	1	1	1	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 120. JUDICIAL DISTRICT 1A								
General Funds	\$956,456	\$1,075,741	\$1,141,949	\$1,129,263	\$1,117,981	\$1,120,053	17.10%	0.19%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$956,456	\$1,075,741	\$1,141,949	\$1,129,263	\$1,117,981	\$1,120,053	17.10%	0.19%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 121. JUDICIAL DISTRICT 1B								
General Funds	\$957,412	\$1,086,375	\$1,140,931	\$1,098,315	\$1,175,729	\$1,231,777	28.66%	4.77%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$957,412	\$1,086,375	\$1,140,931	\$1,098,315	\$1,175,729	\$1,231,777	28.66%	4.77%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 122. JUDICIAL DISTRICT 2A								
General Funds	\$950,923	\$1,111,494	\$1,181,568	\$1,077,531	\$1,144,777	\$1,134,728	19.33%	(0.88%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$950,923	\$1,111,494	\$1,181,568	\$1,077,531	\$1,144,777	\$1,134,728	19.33%	(0.88%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 123. JUDICIAL DISTRICT 2B								
General Funds	\$960,599	\$1,041,309	\$1,086,479	\$1,043,348	\$1,124,697	\$1,134,337	18.09%	0.86%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$960,599	\$1,041,309	\$1,086,479	\$1,043,348	\$1,124,697	\$1,134,337	18.09%	0.86%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 124. JUDICIAL DISTRICT 3B								
General Funds	\$912,772	\$1,046,131	\$1,129,861	\$1,115,029	\$1,169,821	\$1,161,408	27.24%	(0.72%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$912,772	\$1,046,131	\$1,129,861	\$1,115,029	\$1,169,821	\$1,161,408	27.24%	(0.72%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 125. JUDICIAL DISTRICT 3A								
General Funds	\$952,274	\$1,043,019	\$1,094,113	\$1,051,615	\$1,133,731	\$1,112,597	16.84%	(1.86%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$952,274	\$1,043,019	\$1,094,113	\$1,051,615	\$1,133,731	\$1,112,597	16.84%	(1.86%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 126. JUDICIAL DISTRICT 4								
General Funds	\$926,006	\$1,016,230	\$1,104,595	\$1,112,310	\$1,194,265	\$1,199,140	29.50%	0.41%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$926,006	\$1,016,230	\$1,104,595	\$1,112,310	\$1,194,265	\$1,199,140	29.50%	0.41%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 127. JUDICIAL DISTRICT 5A								
General Funds	\$1,385,195	\$1,529,124	\$1,176,332	\$1,164,836	\$1,185,326	\$1,200,937	(13.30%)	1.32%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,385,195	\$1,529,124	\$1,176,332	\$1,164,836	\$1,185,326	\$1,200,937	(13.30%)	1.32%
FTE	6	6	4	4	4	4	(33.33%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	6	6	4	4	4	4	(33.33%)	0.00%
Section 128. JUDICIAL DISTRICT 5B								
General Funds	\$938,401	\$997,493	\$1,069,812	\$1,066,011	\$1,142,373	\$1,089,975	16.15%	(4.59%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$938,401	\$997,493	\$1,069,812	\$1,066,011	\$1,142,373	\$1,089,975	16.15%	(4.59%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 129. JUDICIAL DISTRICT 6A								
General Funds	\$958,675	\$1,032,787	\$1,053,774	\$1,074,503	\$1,138,494	\$1,155,400	20.52%	1.48%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$958,675	\$1,032,787	\$1,053,774	\$1,074,503	\$1,138,494	\$1,155,400	20.52%	1.48%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 130. JUDICIAL DISTRICT 7A								
General Funds	\$978,196	\$1,078,687	\$1,174,777	\$1,126,014	\$1,241,555	\$1,235,320	26.29%	(0.50%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$978,196	\$1,078,687	\$1,174,777	\$1,126,014	\$1,241,555	\$1,235,320	26.29%	(0.50%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	1	1	1	1	1	1	0.00%	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	5	5	5	5	5	5	0.00%	0.00%
Section 131. JUDICIAL DISTRICT 7B								
General Funds	\$921,560	\$1,078,658	\$1,152,201	\$1,119,029	\$1,203,194	\$1,200,609	30.28%	(0.21%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$921,560	\$1,078,658	\$1,152,201	\$1,119,029	\$1,203,194	\$1,200,609	30.28%	(0.21%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	1	1	1	1	1	1	0.00%	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	5	5	5	5	5	5	0.00%	0.00%
Section 132. JUDICIAL DISTRICT 9A								
General Funds	\$992,740	\$1,181,348	\$1,307,272	\$1,249,996	\$1,322,802	\$1,203,975	21.28%	(8.98%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$992,740	\$1,181,348	\$1,307,272	\$1,249,996	\$1,322,802	\$1,203,975	21.28%	(8.98%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	1	1	1	1	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	5	5	5	5	4	0.00%	(20.00%)
Section 133. JUDICIAL DISTRICT 8A								
General Funds	\$923,160	\$1,025,492	\$1,110,754	\$1,066,400	\$1,126,072	\$1,097,026	18.83%	(2.58%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$923,160	\$1,025,492	\$1,110,754	\$1,066,400	\$1,126,072	\$1,097,026	18.83%	(2.58%)
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 134. JUDICIAL DISTRICT 9B								
General Funds	\$1,091,119	\$1,170,908	\$1,227,160	\$1,216,981	\$1,316,457	\$1,324,483	21.39%	0.61%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,091,119	\$1,170,908	\$1,227,160	\$1,216,981	\$1,316,457	\$1,324,483	21.39%	0.61%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 135. JUDICIAL DISTRICT 6B								
General Funds	\$996,925	\$1,076,548	\$1,170,743	\$1,156,496	\$1,194,515	\$1,208,717	21.24%	1.19%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$996,925	\$1,076,548	\$1,170,743	\$1,156,496	\$1,194,515	\$1,208,717	21.24%	1.19%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 136. JUDICIAL DISTRICT 8B								
General Funds	\$951,923	\$1,048,077	\$1,153,179	\$1,073,904	\$1,115,349	\$1,124,048	18.08%	0.78%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$951,923	\$1,048,077	\$1,153,179	\$1,073,904	\$1,115,349	\$1,124,048	18.08%	0.78%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 137. JUDICIAL DISTRICT 1C								
General Funds	\$991,154	\$1,097,914	\$1,214,582	\$1,181,171	\$1,294,963	\$1,291,357	30.29%	(0.28%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$991,154	\$1,097,914	\$1,214,582	\$1,181,171	\$1,294,963	\$1,291,357	30.29%	(0.28%)
FTE	5	5	5	5	5	5	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	5	5	5	5	5	5	0.00%	0.00%
Section 138. JUDICIAL DISTRICT 3C								
General Funds	\$929,626	\$1,012,462	\$1,066,101	\$1,092,788	\$1,120,367	\$1,163,124	25.12%	3.82%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$929,626	\$1,012,462	\$1,066,101	\$1,092,788	\$1,120,367	\$1,163,124	25.12%	3.82%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 139. JUDICIAL DISTRICT 7C								
General Funds	\$914,234	\$995,806	\$1,096,837	\$1,081,893	\$1,170,258	\$1,186,590	29.79%	1.40%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$914,234	\$995,806	\$1,096,837	\$1,081,893	\$1,170,258	\$1,186,590	29.79%	1.40%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 140. JUDICIAL DISTRICT 6C								
General Funds	\$929,989	\$1,039,666	\$1,110,987	\$1,100,841	\$1,157,111	\$1,185,023	27.42%	2.41%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$929,989	\$1,039,666	\$1,110,987	\$1,100,841	\$1,157,111	\$1,185,023	27.42%	2.41%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 141. JUDICIAL DISTRICT 9C								
General Funds	\$974,278	\$997,602	\$1,092,357	\$1,094,801	\$1,110,301	\$1,134,308	16.43%	2.16%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$974,278	\$997,602	\$1,092,357	\$1,094,801	\$1,110,301	\$1,134,308	16.43%	2.16%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 142. JUDICIAL DISTRICT 4B								
General Funds	\$60,968	\$985,193	\$1,089,406	\$1,080,101	\$1,156,150	\$1,105,990	1714.05%	(4.34%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$60,968	\$985,193	\$1,089,406	\$1,080,101	\$1,156,150	\$1,105,990	1714.05%	(4.34%)
FTE	0	4	4	4	4	4		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	4	4	4	4	4		0.00%
Section 143. JUDICIAL DISTRICT 1D								
General Funds	\$0	\$0	\$0	\$1,090,059	\$1,191,298	\$1,183,017		(0.70%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$1,090,059	\$1,191,298	\$1,183,017		(0.70%)
FTE	0	0	0	4	4	4		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	4	4	4		0.00%
Section 144. JUDICIAL DISTRICT 3D								
General Funds	\$0	\$0	\$0	\$0	\$0	\$1,117,600		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$0	\$1,117,600		
FTE	0	0	0	0	0	4		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	4		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 145. JUDICIAL DISTRICT 7D								
General Funds	\$0	\$0	\$0	\$0	\$0	\$1,117,600		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$0	\$1,117,600		
FTE	0	0	0	0	0	4		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	4		
Section 151. DISTRICT ATTORNEY/JUD DIST #1								
General Funds	\$4,151,964	\$4,090,384	\$4,173,634	\$4,231,188	\$4,130,405	\$4,071,500	(1.94%)	(1.43%)
Federal Funds	\$0	\$0	\$0	\$681,418	\$678,427	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$682,867		
Total All Funds	\$4,151,964	\$4,090,384	\$4,173,634	\$4,912,606	\$4,808,832	\$4,754,367	14.51%	(1.13%)
FTE	18	19	19	23	22	22	22.22%	0.00%
PTE	1	0	0	0	0	0		
AWEC	1	1	1	1	1	1	0.00%	0.00%
Total Employees	20	20	20	24	23	23	15.00%	0.00%
Section 157. DISTRICT ATTORNEY/JUD DIST #7								
General Funds	\$3,922,422	\$3,927,247	\$4,003,571	\$4,129,590	\$4,019,582	\$4,251,255	8.38%	5.76%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$167,341		
Total All Funds	\$3,922,422	\$3,927,247	\$4,003,571	\$4,129,590	\$4,019,582	\$4,418,596	12.65%	9.93%
FTE	19	19	20	20	18	20	5.26%	11.11%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	19	19	20	20	18	20	5.26%	11.11%
Section 160. COUNTY & PROS ATTORNEYS								
General Funds	\$6,026,897	\$6,388,897	\$6,293,064	\$6,336,338	\$6,201,954	\$5,797,405	(3.81%)	(6.52%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$6,026,897	\$6,388,897	\$6,293,064	\$6,336,338	\$6,201,954	\$5,797,405	(3.81%)	(6.52%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Subtotal - 3. Justice, Public Safety and Corrections								
3. Justice, Public Safety and Corrections General Funds	\$455,903,278	\$440,758,388	\$427,098,703	\$450,326,421	\$419,051,014	\$184,145,289	(59.61%)	(56.06%)
3. Justice, Public Safety and Corrections Federal Funds	\$13,296,476	\$13,986,483	\$20,111,618	\$20,965,647	\$26,204,324	\$27,577,358	107.40%	5.24%
3. Justice, Public Safety and Corrections Other Funds	\$42,935,632	\$43,022,798	\$56,169,023	\$49,684,733	\$66,488,729	\$296,271,260	590.04%	345.60%
3. Justice, Public Safety and Corrections Total All Funds	\$512,135,386	\$497,767,669	\$503,379,344	\$520,976,801	\$511,744,067	\$507,993,907	(0.81%)	(0.73%)
3. Justice, Public Safety and Corrections FTE	1,925	1,937	1,880	1,902	1,733	1,737	(9.77%)	0.23%
3. Justice, Public Safety and Corrections PTE	51	55	52	52	44	43	(15.69%)	(2.27%)
3. Justice, Public Safety and Corrections AWEC	13	13	14	19	11	13	0.00%	18.18%
3. Justice, Public Safety and Corrections Total Employees	1,989	2,005	1,946	1,973	1,788	1,793	(9.85%)	0.28%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
4. Family Services								
Section 049. DEPARTMENT OF FAMILY SERVICES								
General Funds	\$150,163,588	\$167,286,249	\$140,026,388	\$145,875,612	\$132,994,315	\$143,949,155	(4.14%)	8.24%
Federal Funds	\$105,928,721	\$114,224,798	\$124,776,469	\$137,461,473	\$132,339,823	\$149,371,003	41.01%	12.87%
Other Funds	\$10,765,575	\$11,319,731	\$9,337,021	\$9,766,169	\$10,642,901	\$10,479,053	(2.66%)	(1.54%)
Total All Funds	\$266,857,884	\$292,830,778	\$274,139,878	\$293,103,254	\$275,977,039	\$303,799,211	13.84%	10.08%
FTE	709	695	690	687	639	636	(10.30%)	(0.47%)
PTE	21	21	19	19	19	19	(9.52%)	0.00%
AWEC	3	3	3	2	0	0		
Total Employees	733	719	712	708	658	655	(10.64%)	(0.46%)
5. Employment, Economic Development and Commerce								
Section 001. OFFICE OF THE GOVERNOR								
General Funds	\$0	\$0	\$0	\$50,000	\$1,000,000	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$10,000,000	\$0		
Total All Funds	\$0	\$0	\$0	\$50,000	\$11,000,000	\$0		
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 009. WYOMING PIPELINE AUTHORITY								
General Funds	\$1,158,651	\$1,158,651	\$995,623	\$2,137,487	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,158,651	\$1,158,651	\$995,623	\$2,137,487	\$0	\$0		
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 023. PUBLIC SERVICE COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$310,000	\$310,000	\$425,000	\$360,000	\$361,346	\$366,029	18.07%	1.30%
Other Funds	\$15,370,487	\$15,682,620	\$16,357,983	\$16,209,615	\$15,253,670	\$15,121,359	(1.62%)	(0.87%)
Total All Funds	\$15,680,487	\$15,992,620	\$16,782,983	\$16,569,615	\$15,615,016	\$15,487,388	(1.23%)	(0.82%)
FTE	37	37	37	37	37	37	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	1	1	1	1	1	1	0.00%	0.00%
Total Employees	38	38	38	38	38	38	0.00%	0.00%
Section 024. STATE PARKS & CULTURAL RESOURCES								
General Funds	\$34,245,924	\$33,552,021	\$30,720,308	\$31,691,764	\$28,999,628	\$34,514,293	0.78%	19.02%
Federal Funds	\$6,585,141	\$7,423,005	\$7,952,216	\$7,017,031	\$7,147,019	\$10,085,421	53.15%	41.11%
Other Funds	\$15,185,284	\$16,458,548	\$18,403,428	\$20,740,135	\$40,995,441	\$28,095,049	85.01%	(31.47%)
Total All Funds	\$56,016,349	\$57,433,574	\$57,075,952	\$59,448,930	\$77,142,088	\$72,694,763	29.77%	(5.77%)
FTE	167	167	164	161	150	148	(11.38%)	(1.33%)
PTE	90	90	89	88	71	71	(21.11%)	0.00%
AWEC	0	0	0	0	15	15		0.00%
Total Employees	257	257	253	249	236	234	(8.95%)	(0.85%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 032. WYOMING INFRASTRUCTURE AUTHORITY								
General Funds	\$1,620,426	\$1,620,032	\$1,387,245	\$2,526,536	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,620,426	\$1,620,032	\$1,387,245	\$2,526,536	\$0	\$0		
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 041. FIRE PREVENTION & ELEC SAFETY								
General Funds	\$6,585,833	\$6,419,680	\$6,597,615	\$6,277,335	\$5,656,864	\$5,492,521	(16.60%)	(2.91%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$661,386	\$655,424	\$1,219,844	\$846,568	\$1,583,459	\$2,923,745	342.06%	84.64%
Total All Funds	\$7,247,219	\$7,075,104	\$7,817,459	\$7,123,903	\$7,240,323	\$8,416,266	16.13%	16.24%
FTE	34	34	33	33	33	32	(5.88%)	(3.03%)
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	34	34	33	33	33	32	(5.88%)	(3.03%)
Section 044. INSURANCE DEPARTMENT								
General Funds	\$5,860,000	\$2,760,000	\$4,448,703	\$4,412,348	\$3,600,495	\$3,229,878	(44.88%)	(10.29%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$55,750,609	\$55,724,834	\$38,110,005	\$39,887,472	\$15,266,538	\$15,159,608	(72.81%)	(0.70%)
Total All Funds	\$61,610,609	\$58,484,834	\$42,558,708	\$44,299,820	\$18,867,033	\$18,389,486	(70.15%)	(2.53%)
FTE	26	26	26	26	26	26	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	26	26	26	26	26	26	0.00%	0.00%
Section 053. DEPARTMENT OF WORKFORCE SERVICES								
General Funds	\$24,850,724	\$24,596,287	\$20,968,966	\$20,874,706	\$18,200,457	\$16,065,445	(35.35%)	(11.73%)
Federal Funds	\$129,558,810	\$69,105,008	\$74,038,497	\$73,852,088	\$102,106,007	\$105,553,753	(18.53%)	3.38%
Other Funds	\$66,361,462	\$65,987,998	\$64,717,892	\$71,384,025	\$84,516,250	\$88,461,222	33.30%	4.67%
Total All Funds	\$220,770,996	\$159,689,293	\$159,725,355	\$166,110,819	\$204,822,714	\$210,080,420	(4.84%)	2.57%
FTE	557	555	551	553	555	550	(1.26%)	(0.90%)
PTE	0	0	0	0	0	0		
AWEC	6	6	6	6	6	5	(16.67%)	(16.67%)
Total Employees	563	561	557	559	561	555	(1.42%)	(1.07%)
Section 055. OIL AND GAS COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$350,136	\$314,263	\$325,810	\$305,619	\$250,415	\$250,584	(28.43%)	0.07%
Other Funds	\$13,465,909	\$10,679,333	\$17,244,212	\$16,997,565	\$19,623,656	\$18,732,205	39.11%	(4.54%)
Total All Funds	\$13,816,045	\$10,993,596	\$17,570,022	\$17,303,184	\$19,874,071	\$18,982,789	37.40%	(4.48%)
FTE	39	40	40	40	41	40	2.56%	(2.44%)
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	39	40	40	40	41	40	2.56%	(2.44%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 066. WYOMING TOURISM BOARD								
General Funds	\$27,355,663	\$28,588,099	\$27,331,950	\$25,605,790	\$23,107,381	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$3,600	\$3,600	\$286,277	\$23,600	\$23,600	\$41,759,164	1159876.78%	176845.61%
Total All Funds	\$27,359,263	\$28,591,699	\$27,618,227	\$25,629,390	\$23,130,981	\$41,759,164	52.63%	80.53%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 070. ENHANCED OIL RECOVERY COMM								
General Funds	\$5,704,523	\$5,722,152	\$5,315,593	\$5,067,832	\$4,433,633	\$4,200,290	(26.37%)	(5.26%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,704,523	\$5,722,152	\$5,315,593	\$5,067,832	\$4,433,633	\$4,200,290	(26.37%)	(5.26%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 085. WYOMING BUSINESS COUNCIL ⁴								
General Funds	\$84,186,546	\$85,022,017	\$56,497,068	\$55,832,165	\$35,326,245	\$40,801,096	(51.53%)	15.50%
Federal Funds	\$7,876,279	\$6,216,186	\$6,236,031	\$6,224,757	\$6,252,924	\$0		
Other Funds	\$1,775,180	\$26,792,180	\$27,091,200	\$329,748,103	\$34,752,241	\$9,943,094	460.12%	(71.39%)
Total All Funds	\$93,838,005	\$118,030,383	\$89,824,299	\$391,805,025	\$76,331,410	\$50,744,190	(45.92%)	(33.52%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 090. WYOMING ENERGY AUTHORITY								
General Funds	\$0	\$0	\$0	(\$43,500)	\$0	\$3,133,522		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$4,000,000	\$0		
Total All Funds	\$0	\$0	\$0	(\$43,500)	\$4,000,000	\$3,133,522		(21.66%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Subtotal - 5. Employment, Economic Development and Commerce								
5. Employment, Economic Development and Commerce General Funds	\$191,568,290	\$189,438,939	\$154,263,071	\$154,432,463	\$120,324,703	\$107,437,045	(43.92%)	(10.71%)
5. Employment, Economic Development and Commerce Federal Funds	\$144,680,366	\$83,368,462	\$88,977,554	\$87,759,495	\$116,117,711	\$116,255,787	(19.65%)	0.12%
5. Employment, Economic Development and Commerce Other Funds	\$168,573,917	\$191,984,537	\$183,430,841	\$495,837,083	\$226,014,855	\$220,195,446	30.62%	(2.57%)
5. Employment, Economic Development and Commerce Total All Funds	\$504,822,573	\$464,791,938	\$426,671,466	\$738,029,041	\$462,457,269	\$443,888,278	(12.07%)	(4.02%)
5. Employment, Economic Development and Commerce FTE	860	859	851	850	842	833	(3.14%)	(1.07%)
5. Employment, Economic Development and Commerce PTE	90	90	89	88	71	71	(21.11%)	0.00%
5. Employment, Economic Development and Commerce AWEC	7	7	7	7	22	21	200.00%	(4.55%)
5. Employment, Economic Development and Commerce Total Employees	957	956	947	945	935	925	(3.34%)	(1.07%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium	2021-2022 Biennium
6. Natural Resources, Environment and Recreation								
Section 010. DEPARTMENT OF AGRICULTURE								
General Funds	\$31,422,897	\$32,819,165	\$26,736,524	\$27,879,449	\$27,069,774	\$26,618,902	(15.29%)	(1.67%)
Federal Funds	\$1,521,674	\$1,399,882	\$1,422,247	\$1,294,610	\$1,223,812	\$1,226,194	(19.42%)	0.19%
Other Funds	\$5,903,222	\$6,114,170	\$6,846,643	\$6,533,817	\$7,116,053	\$7,934,142	34.40%	11.50%
Total All Funds	\$38,847,793	\$40,333,217	\$35,005,414	\$35,707,876	\$35,409,639	\$35,779,238	(7.90%)	1.04%
FTE	83	83	79	78	74	73	(12.05%)	(1.35%)
PTE	8	8	8	7	7	6	(25.00%)	(14.29%)
AWEC	0	0	0	0	1	1		0.00%
Total Employees	91	91	87	85	82	80	(12.09%)	(2.44%)
Section 020. DEPARTMENT OF ENVIRONMENTAL QUALITY								
General Funds	\$70,498,476	\$58,496,496	\$38,208,454	\$35,530,259	\$33,287,493	\$32,645,320	(53.69%)	(1.93%)
Federal Funds	\$157,031,921	\$82,315,912	\$201,435,651	\$121,492,046	\$122,510,296	\$122,226,797	(22.16%)	(0.23%)
Other Funds	\$16,485,142	\$43,099,883	\$17,923,509	\$18,189,654	\$19,990,127	\$21,273,869	29.05%	6.42%
Total All Funds	\$244,015,539	\$183,912,291	\$257,567,614	\$175,211,959	\$175,787,916	\$176,145,986	(27.81%)	0.20%
FTE	264	270	262	262	256	256	(3.03%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	3	2	1	2	1	1	(66.67%)	0.00%
Total Employees	267	272	263	264	257	257	(3.75%)	0.00%
Section 029. WYO WATER DEVELOPMENT OFFICE⁵								
General Funds	\$6,975,000	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$23,025,000	\$12,406,005	\$0	\$0	\$0	\$0		
Other Funds	\$117,882,842	\$131,912,894	\$185,592,594	\$133,053,737	\$151,724,934	\$8,039,742	(93.18%)	(94.70%)
Total All Funds	\$147,882,842	\$144,318,899	\$185,592,594	\$133,053,737	\$151,724,934	\$8,039,742	(94.56%)	(94.70%)
FTE	26	26	25	25	25	25	(3.85%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	26	26	25	25	25	25	(3.85%)	0.00%
Section 037. STATE ENGINEER								
General Funds	\$27,627,809	\$27,408,047	\$18,638,821	\$12,171,017	\$11,377,129	\$10,798,816	(60.91%)	(5.08%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,148,625	\$1,245,418	\$7,552,843	\$14,710,119	\$15,642,337	\$15,663,503	1263.67%	0.14%
Total All Funds	\$28,776,434	\$28,653,465	\$26,191,664	\$26,881,136	\$27,019,466	\$26,462,319	(8.04%)	(2.06%)
FTE	124	125	115	113	106	107	(13.71%)	0.94%
PTE	11	11	8	8	9	9	(18.18%)	0.00%
AWEC	1	0	0	0	0	0		
Total Employees	136	136	123	121	115	116	(14.71%)	0.87%
Section 039. WILDLIFE/NATURAL RESOURCE TRUST								
General Funds	\$17,155,806	\$10,609,525	\$0	\$6,700,000	\$9,400,000	\$10,000,000	(41.71%)	6.38%
Federal Funds	\$6,000,000	(\$5,881,742)	\$0	\$0	\$0	\$0		
Other Funds	\$22,276,564	\$13,588,967	\$16,717,450	\$11,437,281	\$14,602,298	\$12,000,000	(46.13%)	(17.82%)
Total All Funds	\$45,432,370	\$18,316,750	\$16,717,450	\$18,137,281	\$24,002,298	\$22,000,000	(51.58%)	(8.34%)
FTE	2	2	2	2	2	2	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	2	2	2	2	2	2	0.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 040. GAME AND FISH COMMISSION ⁶								
General Funds	\$9,582,858	\$13,763,988	\$4,828,600	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$993,999	\$1,808,893	\$1,075,943	\$0	\$0	\$0		
Total All Funds	\$10,576,857	\$15,572,881	\$5,904,543	\$0	\$0	\$0		
FTE	21	21	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	68	68	0	0	0	0		
Total Employees	89	89	0	0	0	0		
Section 042. GEOLOGICAL SURVEY								
General Funds	\$5,289,696	\$5,083,810	\$4,576,848	\$4,592,225	\$4,289,064	\$6,217,846	17.55%	44.97%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$240,000		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,289,696	\$5,083,810	\$4,576,848	\$4,592,225	\$4,289,064	\$6,457,846	22.08%	50.57%
FTE	23	23	21	21	18	19	(17.39%)	5.56%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	23	23	21	21	18	19	(17.39%)	5.56%
Section 060. STATE LANDS AND INVESTMENTS ⁷								
General Funds	\$60,081,322	\$23,035,288	\$30,022,410	\$53,604,351	\$22,557,507	\$43,459,472	(27.67%)	92.66%
Federal Funds	\$56,724,651	\$41,903,080	\$33,538,539	\$33,645,837	\$31,269,053	\$64,116,440	13.03%	105.05%
Other Funds	\$45,211,609	\$47,611,534	\$46,419,878	\$58,446,045	\$185,393,971	\$42,948,993	(5.00%)	(76.83%)
Total All Funds	\$162,017,582	\$112,549,902	\$109,980,827	\$145,696,233	\$239,220,531	\$150,524,905	(7.09%)	(37.08%)
FTE	96	96	94	95	95	94	(2.08%)	(1.05%)
PTE	4	4	4	4	4	4	0.00%	0.00%
AWEC	0	1	1	1	5	5		0.00%
Total Employees	100	101	99	100	104	103	3.00%	(0.96%)
Section 220. ENVIRONMENTAL QUALITY COUNCIL								
General Funds	\$866,776	\$620,636	\$711,466	\$746,726	\$611,918	\$581,522	(32.91%)	(4.97%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$866,776	\$620,636	\$711,466	\$746,726	\$611,918	\$581,522	(32.91%)	(4.97%)
FTE	3	3	2	2	2	2	(33.33%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	3	3	2	2	2	2	(33.33%)	0.00%
Subtotal - 6. Natural Resources, Environment and Recreation								
6. Natural Resources, Environment and Recreation General Funds	\$229,500,640	\$171,836,955	\$123,723,123	\$141,224,027	\$108,592,885	\$130,321,878	(43.22%)	20.01%
6. Natural Resources, Environment and Recreation Federal Funds	\$244,303,246	\$132,143,137	\$236,396,437	\$156,432,493	\$155,003,161	\$187,809,431	(23.12%)	21.16%
6. Natural Resources, Environment and Recreation Other Funds	\$209,902,003	\$245,381,759	\$282,128,860	\$242,370,653	\$394,469,720	\$107,860,249	(48.61%)	(72.66%)
6. Natural Resources, Environment and Recreation Total All Funds	\$683,705,889	\$549,361,851	\$642,248,420	\$540,027,173	\$658,065,766	\$425,991,558	(37.69%)	(35.27%)
6. Natural Resources, Environment and Recreation FTE	642	649	600	598	578	578	(9.97%)	0.00%
6. Natural Resources, Environment and Recreation PTE	23	23	20	19	20	19	(17.39%)	(5.00%)
6. Natural Resources, Environment and Recreation AWEC	72	71	2	3	7	7	(90.28%)	0.00%
6. Natural Resources, Environment and Recreation Total Employees	737	743	622	620	605	604	(18.05%)	(0.17%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
7. Transportation ⁸								
Section 045. DEPARTMENT OF TRANSPORTATION								
General Funds	\$85,139,258	\$64,172,366	\$9,572,036	\$160,000	\$5,000	\$0		
Federal Funds	\$74,830,260	\$53,976,483	\$217,091,950	\$51,393,845	\$52,534,746	\$52,492,229	(29.85%)	(0.08%)
Other Funds	\$140,650,581	\$155,367,008	\$155,381,894	\$211,761,450	\$252,716,022	\$200,810,952	42.77%	(20.54%)
Total All Funds	\$300,620,099	\$273,515,857	\$382,045,880	\$263,315,295	\$305,255,768	\$253,303,181	(15.74%)	(17.02%)
FTE	557	560	559	560	560	553	(0.72%)	(1.25%)
PTE	0	0	0	0	0	0		
AWEC	3	3	3	3	3	3	0.00%	0.00%
Total Employees	560	563	562	563	563	556	(0.71%)	(1.24%)
8. General Government								
Section 001. OFFICE OF THE GOVERNOR								
General Funds	\$14,427,403	\$15,179,274	\$13,276,306	\$13,937,991	\$18,597,176	\$115,060,716	697.52%	518.70%
Federal Funds	\$20,452,104	\$19,998,831	\$21,469,526	\$20,530,288	\$20,526,057	\$20,585,798	0.65%	0.29%
Other Funds	\$944,310	\$4,562,143	\$51,668,125	\$125,860,993	\$872,911,029	\$122,319,250	12853.29%	(85.99%)
Total All Funds	\$35,823,817	\$39,740,248	\$86,413,957	\$160,329,272	\$912,034,262	\$257,965,764	620.10%	(71.72%)
FTE	49	50	42	40	39	39	(20.41%)	0.00%
PTE	1	1	1	1	2	2	100.00%	0.00%
AWEC	0	0	2	2	3	5		66.67%
Total Employees	50	51	45	43	44	46	(8.00%)	4.55%
Section 002. SECRETARY OF STATE								
General Funds	\$6,864,085	\$8,616,760	\$7,789,777	\$15,660,717	\$7,731,809	\$8,236,971	20.00%	6.53%
Federal Funds	\$172,444	\$170,103	\$189,503	\$171,901	\$199,251	\$208,690	21.02%	4.74%
Other Funds	\$849,379	\$1,702,653	\$487,690	\$648,326	\$648,828	\$646,752	(23.86%)	(0.32%)
Total All Funds	\$7,885,908	\$10,489,516	\$8,466,970	\$16,480,944	\$8,579,888	\$9,092,413	15.30%	5.97%
FTE	31	32	31	31	31	31	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	31	32	31	31	31	31	0.00%	0.00%
Section 003. STATE AUDITOR								
General Funds	\$26,297,076	\$49,397,521	\$21,763,318	\$32,821,094	\$18,242,322	\$55,786,635	112.14%	205.81%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$9,975,000	\$14,600,000	\$20,000,000	\$9,559,136	\$4,000,000	\$0		
Total All Funds	\$36,272,076	\$63,997,521	\$41,763,318	\$42,380,230	\$22,242,322	\$55,786,635	53.80%	150.81%
FTE	25	26	26	26	24	24	(4.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	25	26	26	26	24	24	(4.00%)	0.00%
Section 004. STATE TREASURER								
General Funds	\$18,406,646	\$15,241,285	\$16,061,081	\$15,614,576	\$15,967,533	\$16,378,684	(11.02%)	2.57%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$50,998,141	\$76,380,856	\$67,170,641	\$61,003,908	\$83,834,500	\$65,568,996	28.57%	(21.79%)
Total All Funds	\$69,404,787	\$91,622,141	\$83,231,722	\$76,618,484	\$99,802,033	\$81,947,680	18.07%	(17.89%)
FTE	25	26	35	35	41	45	80.00%	9.76%
PTE	0	0	0	0	0	0		
AWEC	1	0	0	0	2	2	100.00%	0.00%
Total Employees	26	26	35	35	43	47	80.77%	9.30%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 006. ADMINISTRATION AND INFORMATION								
General Funds	\$92,821,502	\$147,325,866	\$112,373,115	\$69,209,200	\$56,660,783	\$77,901,896	(16.07%)	37.49%
Federal Funds	\$1,171,034	\$1,171,034	\$1,171,034	\$1,171,034	\$1,171,034	\$1,806,735	54.29%	54.29%
Other Funds	\$834,217,783	\$780,594,076	\$707,984,002	\$755,017,270	\$808,839,284	\$875,887,641	5.00%	8.29%
Total All Funds	\$928,210,319	\$929,090,976	\$821,528,151	\$825,397,504	\$866,671,101	\$955,596,272	2.95%	10.26%
FTE	239	237	227	211	201	280	17.15%	39.30%
PTE	2	2	1	1	1	1	(50.00%)	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	241	239	228	212	202	281	16.60%	39.11%
Section 007. WYOMING MILITARY DEPARTMENT								
General Funds	\$29,834,921	\$16,619,655	\$15,193,828	\$15,040,188	\$14,824,375	\$15,625,833	(47.63%)	5.41%
Federal Funds	\$56,171,863	\$90,676,289	\$51,179,750	\$120,983,140	\$83,269,256	\$61,820,980	10.06%	(25.76%)
Other Funds	\$5,456,826	\$5,130,192	\$5,820,354	\$5,427,897	\$3,699,580	\$3,426,847	(37.20%)	(7.37%)
Total All Funds	\$91,463,610	\$112,426,136	\$72,193,932	\$141,451,225	\$101,793,211	\$80,873,660	(11.58%)	(20.55%)
FTE	230	241	242	243	247	244	6.09%	(1.21%)
PTE	47	47	29	29	29	29	(38.30%)	0.00%
AWEC	2	2	17	17	17	17	750.00%	0.00%
Total Employees	279	290	288	289	293	290	3.94%	(1.02%)
Section 011. DEPARTMENT OF REVENUE								
General Funds	\$19,693,506	\$18,686,868	\$16,393,125	\$18,430,598	\$16,959,578	\$24,282,226	23.30%	43.18%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$210,402,336	\$210,667,327	\$210,943,044	\$211,154,763	\$211,646,590	\$329,051,332	56.39%	55.47%
Total All Funds	\$230,095,842	\$229,354,195	\$227,336,169	\$229,585,361	\$228,606,168	\$353,333,558	53.56%	54.56%
FTE	118	119	113	114	111	119	0.85%	7.21%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	118	119	113	114	111	119	0.85%	7.21%
Section 012. BOARD OF ARCHITECTS AND LANDSCAPE ARCHITECTS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$226,323	\$188,536	\$216,366	\$222,522	\$223,561	\$220,303	(2.66%)	(1.46%)
Total All Funds	\$226,323	\$188,536	\$216,366	\$222,522	\$223,561	\$220,303	(2.66%)	(1.46%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 013. EUTHANASIA CERT. BOARD								
General Funds	\$47,527	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$4,000	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$51,527	\$0	\$0	\$0	\$0	\$0		
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 016. BOARD OF BARBER EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$42,935	\$39,110	\$40,585	\$43,157	\$50,335	\$47,668	11.02%	(5.30%)
Total All Funds	\$42,935	\$39,110	\$40,585	\$43,157	\$50,335	\$47,668	11.02%	(5.30%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 017. BOARD OF RADIOLOGIC TECHNOLOGISTS EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$112,610	\$81,077	\$96,689	\$95,904	\$96,586	\$94,457	(16.12%)	(2.20%)
Total All Funds	\$112,610	\$81,077	\$96,689	\$95,904	\$96,586	\$94,457	(16.12%)	(2.20%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 018. REAL ESTATE COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,344,956	\$1,418,724	\$1,691,131	\$1,851,328	\$1,968,800	\$2,028,245	50.80%	3.02%
Total All Funds	\$1,344,956	\$1,418,724	\$1,691,131	\$1,851,328	\$1,968,800	\$2,028,245	50.80%	3.02%
FTE	4	5	5	6	6	6	50.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	5	5	6	6	6	50.00%	0.00%
Section 019. PROFESSIONAL TEACHING STANDARDS BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,433,617	\$1,352,651	\$1,651,808	\$1,710,073	\$1,854,914	\$2,395,539	67.10%	29.15%
Total All Funds	\$1,433,617	\$1,352,651	\$1,651,808	\$1,710,073	\$1,854,914	\$2,395,539	67.10%	29.15%
FTE	6	6	7	7	7	8	33.33%	14.29%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	1	1	0		
Total Employees	6	6	7	8	8	8	33.33%	0.00%
Section 021. DEPARTMENT OF AUDIT								
General Funds	\$14,560,647	\$12,588,013	\$12,755,331	\$13,084,125	\$12,385,896	\$12,189,832	(16.28%)	(1.58%)
Federal Funds	\$5,047,172	\$5,011,410	\$5,099,351	\$5,133,190	\$5,470,381	\$5,375,934	6.51%	(1.73%)
Other Funds	\$4,928,122	\$5,887,565	\$5,560,690	\$6,135,862	\$6,904,684	\$7,096,798	44.01%	2.78%
Total All Funds	\$24,535,941	\$23,486,988	\$23,415,372	\$24,353,177	\$24,760,961	\$24,662,564	0.52%	(0.40%)
FTE	110	110	103	109	105	103	(6.36%)	(1.90%)
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	110	110	103	109	105	103	(6.36%)	(1.90%)

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 022. BOARD FOR RESPIRATORY CARE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$70,551	\$53,276	\$53,806	\$56,578	\$57,564	\$55,670	(21.09%)	(3.29%)
Total All Funds	\$70,551	\$53,276	\$53,806	\$56,578	\$57,564	\$55,670	(21.09%)	(3.29%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 027. STATE CONSTRUCTION DEPARTMENT								
General Funds	\$0	\$0	\$8,000	\$63,590,109	\$5,950,332	\$66,225,961		1012.98%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$180,685,195	\$6,170,693	\$53,331,033	\$0		
Total All Funds	\$0	\$0	\$180,693,195	\$69,760,802	\$59,281,365	\$66,225,961		11.71%
FTE	0	2	0	26	25	24		(4.00%)
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	2	0	26	25	24		(4.00%)
Section 028. BOARD OF REGISTRATION IN PODIATRY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$36,029	\$14,877	\$16,460	\$33,268	\$36,267	\$32,107	(10.89%)	(11.47%)
Total All Funds	\$36,029	\$14,877	\$16,460	\$33,268	\$36,267	\$32,107	(10.89%)	(11.47%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 030. BOARD OF CHIROPRACTIC EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$77,097	\$88,481	\$100,753	\$101,067	\$101,701	\$101,891	32.16%	0.19%
Total All Funds	\$77,097	\$88,481	\$100,753	\$101,067	\$101,701	\$101,891	32.16%	0.19%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 031. COLLECTION AGENCY BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$131,761	\$129,877	\$169,358	\$210,153	\$224,663	\$232,008	76.08%	3.27%
Total All Funds	\$131,761	\$129,877	\$169,358	\$210,153	\$224,663	\$232,008	76.08%	3.27%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 033. BOARD OF COSMETOLOGY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$793,199	\$843,646	\$976,871	\$997,463	\$1,061,850	\$1,065,797	34.37%	0.37%
Total All Funds	\$793,199	\$843,646	\$976,871	\$997,463	\$1,061,850	\$1,065,797	34.37%	0.37%
FTE	3	4	4	4	4	4	33.33%	0.00%
PTE	1	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	4	4	4	4	0.00%	0.00%
Section 034. BOARD OF DENTAL EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$350,795	\$351,375	\$366,814	\$371,260	\$372,560	\$370,308	5.56%	(0.60%)
Total All Funds	\$350,795	\$351,375	\$366,814	\$371,260	\$372,560	\$370,308	5.56%	(0.60%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 035. BOARD OF FUNERAL SERVICE PRACTITIONERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$56,667	\$52,709	\$53,493	\$54,361	\$54,269	\$52,973	(6.52%)	(2.39%)
Total All Funds	\$56,667	\$52,709	\$53,493	\$54,361	\$54,269	\$52,973	(6.52%)	(2.39%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 036. BOARD OF MIDWIFERY								
General Funds	\$13,390	\$2,723	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$8,400	\$10,400	\$17,092	\$27,089	\$28,298	\$26,973	221.11%	(4.68%)
Total All Funds	\$21,790	\$13,123	\$17,092	\$27,089	\$28,298	\$26,973	23.79%	(4.68%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 038. PARI-MUTUEL COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$840,984	\$1,186,833	\$9,509,118	\$13,053,862	\$13,312,491	\$22,026,345	2519.12%	65.46%
Total All Funds	\$840,984	\$1,186,833	\$9,509,118	\$13,053,862	\$13,312,491	\$22,026,345	2519.12%	65.46%
FTE	1	3	6	6	6	10	900.00%	66.67%
PTE	1	1	1	1	1	1	0.00%	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	2	4	7	7	7	11	450.00%	57.14%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 040. GAME AND FISH COMMISSION								
General Funds	\$170,000	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$170,000	\$0	\$0	\$0	\$0	\$0		
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 043. DIETETICS LICENSING BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$21,908	\$21,470	\$21,470	\$26,678	\$28,304	\$36,955	68.68%	30.56%
Total All Funds	\$21,908	\$21,470	\$21,470	\$26,678	\$28,304	\$36,955	68.68%	30.56%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 046. WYOMING COMBAT SPORTS COMMISSION								
General Funds	\$10,000	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$28,500	\$18,500	\$18,200	\$27,525	\$25,603		(6.98%)
Total All Funds	\$10,000	\$28,500	\$18,500	\$18,200	\$27,525	\$25,603	156.03%	(6.98%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 051. LIVESTOCK BOARD								
General Funds	\$7,981,994	\$7,530,647	\$6,232,044	\$5,580,732	\$5,097,477	\$4,822,396	(39.58%)	(5.40%)
Federal Funds	\$426,151	\$425,092	\$424,659	\$402,234	\$437,402	\$522,046	22.50%	19.35%
Other Funds	\$8,857,111	\$9,619,521	\$11,487,294	\$11,893,530	\$13,556,209	\$13,962,469	57.64%	3.00%
Total All Funds	\$17,265,256	\$17,575,260	\$18,143,997	\$17,876,496	\$19,091,088	\$19,306,911	11.83%	1.13%
FTE	20	20	16	16	17	17	(15.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	93	97	96	97	97	97	4.30%	0.00%
Total Employees	113	117	112	113	114	114	0.88%	0.00%
Section 052. BOARD OF MEDICINE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,833,708	\$1,957,753	\$2,112,478	\$2,113,757	\$2,519,296	\$2,487,132	35.63%	(1.28%)
Total All Funds	\$1,833,708	\$1,957,753	\$2,112,478	\$2,113,757	\$2,519,296	\$2,487,132	35.63%	(1.28%)
FTE	4	5	5	5	7	7	75.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	1	0	0	0	0	0		
Total Employees	5	5	5	5	7	7	40.00%	0.00%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 054. BOARD OF NURSING								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$2,945,619	\$2,647,458	\$2,787,772	\$2,838,093	\$2,955,304	\$2,927,696	(0.61%)	(0.93%)
Total All Funds	\$2,945,619	\$2,647,458	\$2,787,772	\$2,838,093	\$2,955,304	\$2,927,696	(0.61%)	(0.93%)
FTE	10	10	10	10	10	10	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	10	10	10	10	10	10	0.00%	0.00%
Section 056. BOARD OF EXAMINERS IN OPTOMETRY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$93,210	\$66,008	\$66,209	\$77,156	\$75,588	\$74,694	(19.86%)	(1.18%)
Total All Funds	\$93,210	\$66,008	\$66,209	\$77,156	\$75,588	\$74,694	(19.86%)	(1.18%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 058. BOARD OF EXAMINERS OF SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$60,833	\$73,314	\$74,123	\$93,484	\$98,730	\$113,916	87.26%	15.38%
Total All Funds	\$60,833	\$73,314	\$74,123	\$93,484	\$98,730	\$113,916	87.26%	15.38%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 059. BOARD OF PHARMACY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,405,127	\$1,460,055	\$1,716,085	\$1,691,831	\$2,056,662	\$2,045,809	45.60%	(0.53%)
Total All Funds	\$1,405,127	\$1,460,055	\$1,716,085	\$1,691,831	\$2,056,662	\$2,045,809	45.60%	(0.53%)
FTE	6	6	6	6	6	6	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	1	1		0.00%
Total Employees	6	6	6	6	7	7	16.67%	0.00%
Section 060. STATE LANDS AND INVESTMENTS								
General Funds	\$155,000,000	\$183,000,000	\$0	\$0	\$0	\$120,000,000	(22.58%)	
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$105,000,000	\$105,000,000	\$155,000,000	\$0		
Total All Funds	\$155,000,000	\$183,000,000	\$105,000,000	\$105,000,000	\$155,000,000	\$120,000,000	(22.58%)	(22.58%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 061. BOARD OF CERTIFIED PUBLIC ACCOUNTANTS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$616,295	\$613,729	\$703,242	\$696,294	\$732,084	\$733,932	19.09%	0.25%
Total All Funds	\$616,295	\$613,729	\$703,242	\$696,294	\$732,084	\$733,932	19.09%	0.25%
FTE	2	2	2	2	2	2	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	2	2	2	2	2	2	0.00%	0.00%
Section 062. BOARD OF PHYSICAL THERAPY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$179,673	\$164,935	\$163,030	\$162,562	\$164,851	\$160,862	(10.47%)	(2.42%)
Total All Funds	\$179,673	\$164,935	\$163,030	\$162,562	\$164,851	\$160,862	(10.47%)	(2.42%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 063. GOVERNOR'S RESIDENCE								
General Funds	\$694,651	\$663,239	\$578,843	\$578,546	\$500,191	\$518,877	(25.30%)	3.74%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$400,000	\$0	\$0	\$0		
Total All Funds	\$694,651	\$663,239	\$978,843	\$578,546	\$500,191	\$518,877	(25.30%)	3.74%
FTE	3	3	2	2	2	2	(33.33%)	0.00%
PTE	1	1	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	4	2	2	2	2	(50.00%)	0.00%
Section 064. BOARD OF HEARING AID SPECIALISTS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$34,499	\$15,494	\$23,019	\$28,324	\$27,777	\$26,638	(22.79%)	(4.10%)
Total All Funds	\$34,499	\$15,494	\$23,019	\$28,324	\$27,777	\$26,638	(22.79%)	(4.10%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 065. BOARD OF ATHLETIC TRAINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$23,996	\$20,000	\$20,184	\$25,662	\$26,704	\$25,596	6.67%	(4.15%)
Total All Funds	\$23,996	\$20,000	\$20,184	\$25,662	\$26,704	\$25,596	6.67%	(4.15%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 068. BOARD OF PSYCHOLOGY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$139,331	\$103,772	\$115,071	\$135,054	\$137,266	\$137,135	(1.58%)	(0.10%)
Total All Funds	\$139,331	\$103,772	\$115,071	\$135,054	\$137,266	\$137,135	(1.58%)	(0.10%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 072. RETIREMENT SYSTEM								
General Funds	\$32,755	\$47,755	\$13,000	\$0	\$55,000,000	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$13,815,683	\$15,694,934	\$17,606,636	\$18,145,295	\$39,891,035	\$21,031,333	52.23%	(47.28%)
Total All Funds	\$13,848,438	\$15,742,689	\$17,619,636	\$18,145,295	\$94,891,035	\$21,031,333	51.87%	(77.84%)
FTE	37	37	39	42	43	44	18.92%	2.33%
PTE	0	0	0	0	0	0		
AWEC	0	0	5	2	2	2		0.00%
Total Employees	37	37	44	44	45	46	24.32%	2.22%
Section 075. BOARD OF OUTFITTERS AND GUIDES								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$923,552	\$746,747	\$797,862	\$787,619	\$808,145	\$812,661	(12.01%)	0.56%
Total All Funds	\$923,552	\$746,747	\$797,862	\$787,619	\$808,145	\$812,661	(12.01%)	0.56%
FTE	4	3	3	3	3	3	(25.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	3	3	3	3	3	(25.00%)	0.00%
Section 077. ENTERPRISE TECHNOLOGY SERVICES								
General Funds	\$31,402,792	\$44,278,582	\$47,334,141	\$57,547,863	\$47,361,006	\$52,054,202	65.76%	9.91%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$47,471,710	\$86,823,618	\$65,648,254	\$58,539,466	\$62,425,117	\$59,200,947	24.71%	(5.16%)
Total All Funds	\$78,874,502	\$131,102,200	\$112,982,395	\$116,087,329	\$109,786,123	\$111,255,149	41.05%	1.34%
FTE	283	282	241	241	230	228	(19.43%)	(0.87%)
PTE	1	1	1	1	1	1	0.00%	0.00%
AWEC	5	5	3	0	1	1	(80.00%)	0.00%
Total Employees	289	288	245	242	232	230	(20.42%)	(0.86%)
Section 078. MENTAL HEALTH PROFESSIONS LICENSING BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$279,965	\$268,022	\$266,289	\$266,795	\$260,054	\$296,257	5.82%	13.92%
Total All Funds	\$279,965	\$268,022	\$266,289	\$266,795	\$260,054	\$296,257	5.82%	13.92%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 079. BOARD OF NURSING HOME ADMINISTRATORS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$45,844	\$46,114	\$60,569	\$86,107	\$112,304	\$54,878	19.71%	(51.13%)
Total All Funds	\$45,844	\$46,114	\$60,569	\$86,107	\$112,304	\$54,878	19.71%	(51.13%)
FTE	0	0	0	0	0	0		
PTE	1	1	1	1	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	1	1	1	1	0	0		
Section 083. BOARD OF OCCUPATIONAL THERAPY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$94,777	\$92,061	\$118,461	\$140,993	\$127,919	\$122,868	29.64%	(3.95%)
Total All Funds	\$94,777	\$92,061	\$118,461	\$140,993	\$127,919	\$122,868	29.64%	(3.95%)
FTE	0	0	0	0	0	0		
PTE	1	1	1	1	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	1	1	1	1	0	0		
Section 084. BOARD OF PROFESSIONAL GEOLOGISTS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$442,459	\$440,939	\$507,268	\$554,533	\$533,544	\$532,127	20.27%	(0.27%)
Total All Funds	\$442,459	\$440,939	\$507,268	\$554,533	\$533,544	\$532,127	20.27%	(0.27%)
FTE	1	1	1	2	2	2	100.00%	0.00%
PTE	1	1	1	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	2	2	2	2	2	2	0.00%	0.00%
Section 096. STATE BUDGET DEPARTMENT								
General Funds	\$0	\$0	\$0	\$0	\$2,411,283	\$2,529,296		4.89%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$2,411,283	\$2,529,296		4.89%
FTE	0	0	0	0	8	8		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	8	8		0.00%
Section 201. LEGISLATIVE SERVICE OFFICE								
General Funds	\$19,899,604	\$18,919,887	\$16,796,129	\$17,847,796	\$20,193,683	\$22,149,434	11.31%	9.68%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$145,000	\$305,000	\$177,800	\$200,000	\$10,000	\$0		
Total All Funds	\$20,044,604	\$19,224,887	\$16,973,929	\$18,047,796	\$20,203,683	\$22,149,434	10.50%	9.63%
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from 2013-2014 Biennium 2021-2022 Biennium	
Section 211. BOARD OF EQUALIZATION								
General Funds	\$1,703,562	\$1,650,862	\$1,708,935	\$1,724,268	\$1,525,704	\$1,479,059	(13.18%)	(3.06%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,703,562	\$1,650,862	\$1,708,935	\$1,724,268	\$1,525,704	\$1,479,059	(13.18%)	(3.06%)
FTE	6	6	6	6	5	5	(16.67%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	6	6	6	6	5	5	(16.67%)	0.00%
Section 251. BOARD OF VETERINARY MEDICINE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$135,655	\$128,772	\$134,055	\$133,129	\$131,840	\$128,388	(5.36%)	(2.62%)
Total All Funds	\$135,655	\$128,772	\$134,055	\$133,129	\$131,840	\$128,388	(5.36%)	(2.62%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 252. BOARD OF ACUPUNCTURE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$41,398	\$42,322	\$41,398		(2.18%)
Total All Funds	\$0	\$0	\$0	\$41,398	\$42,322	\$41,398		(2.18%)
FTE	0	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	0	0		
Section 270. OFFICE OF ADMINISTRATIVE HEARINGS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$3,890,240	\$3,912,901	\$4,075,711	\$3,987,540	\$4,162,283	\$4,127,051	6.09%	(0.85%)
Total All Funds	\$3,890,240	\$3,912,901	\$4,075,711	\$3,987,540	\$4,162,283	\$4,127,051	6.09%	(0.85%)
FTE	12	12	12	12	12	12	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	12	12	12	12	12	12	0.00%	0.00%
Subtotal - 8. General Government								
8. General Government General Funds	\$439,862,061	\$539,748,937	\$288,276,973	\$340,667,803	\$299,409,148	\$595,242,018	35.32%	98.81%
8. General Government Federal Funds	\$83,440,768	\$117,452,759	\$79,533,823	\$148,391,787	\$111,073,381	\$90,320,183	8.24%	(18.68%)
8. General Government Other Funds	\$1,206,758,016	\$1,230,587,501	\$1,479,381,467	\$1,407,490,433	\$2,351,170,250	\$1,541,854,245	27.77%	(34.42%)
8. General Government Total All Funds	\$1,730,060,845	\$1,887,789,197	\$1,847,192,263	\$1,896,550,023	\$2,761,652,779	\$2,227,416,446	28.75%	(19.34%)
8. General Government FTE	1,229	1,248	1,184	1,205	1,194	1,283	4.39%	7.45%
8. General Government PTE	57	56	36	35	34	34	(40.35%)	0.00%
8. General Government AWEC	102	104	123	119	124	125	22.55%	0.81%
8. General Government Total Employees	1,388	1,408	1,343	1,359	1,352	1,442	3.89%	6.66%

Summary of Appropriations and Positions for BFY2013-2014 to BFY2023-2024,
by Agency and Service Expenditure Category¹

Agency	2013-2014 ²	2015-2016 ²	2017-2018 ²	2019-2020	2021-2022	2023-2024	Percent Change from	
							2013-2014 Biennium	2021-2022 Biennium
9F. Transfers								
Section 9F. Transfers								
General Funds	\$0	\$224,865,000	\$0	\$112,593,412	\$286,089,873	\$77,500,000		(72.91%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$45,422,171	\$1,391,582,835	\$53,000,000	\$263,341,803	\$136,609,701	\$348,252,042	666.70%	154.92%
Total All Funds	\$45,422,171	\$1,616,447,835	\$53,000,000	\$375,935,215	\$422,699,574	\$425,752,042	837.32%	0.72%
Grand Total								
Total General Funds	\$3,338,038,396	\$3,643,824,534	\$2,927,366,493	\$3,074,069,223	\$2,925,742,520	\$2,728,281,190	(18.27%)	(6.75%)
Total Federal Funds	\$1,689,558,918	\$1,569,144,908	\$1,860,259,581	\$1,681,194,836	\$1,712,735,368	\$1,945,888,420	15.17%	13.61%
Total Other Funds	\$4,461,640,785	\$5,642,071,926	\$4,634,954,868	\$5,070,592,348	\$6,029,624,893	\$5,218,834,943	16.97%	(13.45%)
Total All Funds	\$9,489,238,099	\$10,855,041,368	\$9,422,580,942	\$9,825,856,407	\$10,668,102,781	\$9,893,004,553	4.25%	(7.27%)
Total FTE	7,552	7,590	7,368	7,394	7,015	7,076	(6.30%)	0.87%
Total PTE	340	352	311	310	257	255	(25.00%)	(0.78%)
Total AWEC	257	252	203	206	215	228	(11.28%)	6.05%
Total Employees	8,149	8,194	7,882	7,910	7,487	7,559	(7.24%)	0.96%

¹The numbers shown for each biennium have been adjusted based on the most current understanding of how and when appropriations were made by each agency. Additionally, revisions were made to ensure consistency in the definition and interpretation of appropriations with other LSO Budget/Fiscal documents and publications, treatment of "effective immediate" appropriations, and inclusion of relevant budget reductions, reversions, and major de-appropriations. During the 2022 interim, Budget/Fiscal staff updated historical appropriations information to reflect historical appropriations, recipient agency, and totals more consistently. This work resulted in some differences with prior Data Books. Going forward, the 2023 interim will be used to further refine the treatment of transfers and capital construction by agency, in particular, to provide consistency across all LSO Budget/Fiscal documents and publications.

²During the development of the 2023 Data Book, LSO identified an error in the previous Data Book versions where the Other Fund appropriations shown for previous biennium, including BFY2013-2014, BFY2015-2016, and BFY2017-2018, were incorrect. These Other Fund appropriations have been adjusted accordingly in the 2023 Data Book and now reflect the correct amounts for all funds and biennia.

³In BFY2019-2020, the State Treasurer's Office (Agency 004) was appropriated \$5 million S13 (SIPA) for 2020 Session Law, Chapter 80, Section 333(c), Community College Appropriation and Matching Funds.

⁴Appropriations 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.

⁵Appropriations 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.

⁶Appropriations 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.

⁷Some General Fund 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.

⁸General 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.

Historical Wyoming K-12 Education Funding and Enrollment

Fiscal Year	Total Guarantee & Off-Model	Guarantee & Off-Model		Enrollment	Enrollment		Est. per Student
		\$ Change	% Change		Change	% Change	
1983	\$243,883,675	\$26,787,588	12.34%	101,665	2,124	2.13%	\$2,399
1984	\$429,662,678	\$185,779,003	76.18%	100,965	(700)	-0.69%	\$4,256
1985	\$442,679,118	\$13,016,440	3.03%	101,261	296	0.29%	\$4,372
1986	\$462,299,747	\$19,620,629	4.43%	102,779	1,518	1.50%	\$4,498
1987	\$465,600,197	\$3,300,450	0.71%	100,955	(1,824)	-1.77%	\$4,612
1988	\$438,057,888	(\$27,542,309)	-5.92%	98,455	(2,500)	-2.48%	\$4,449
1989	\$437,319,743	(\$738,145)	-0.17%	97,793	(662)	-0.67%	\$4,472
1990	\$446,227,243	\$8,907,500	2.04%	97,172	(621)	-0.64%	\$4,592
1991	\$453,874,185	\$7,646,942	1.71%	98,226	1,054	1.08%	\$4,621
1992	\$483,832,040	\$29,957,855	6.60%	99,734	1,508	1.54%	\$4,851
1993	\$499,643,203	\$15,811,163	3.27%	100,313	579	0.58%	\$4,981
1994	\$509,971,887	\$10,328,684	2.07%	100,899	586	0.58%	\$5,054
1995	\$512,270,196	\$2,298,309	0.45%	100,314	(585)	-0.58%	\$5,107
1996	\$516,119,357	\$3,849,162	0.75%	99,859	(455)	-0.45%	\$5,168
1997	\$515,591,323	(\$528,034)	-0.10%	98,777	(1,082)	-1.08%	\$5,220
1998	\$518,353,657	\$2,762,334	0.54%	96,504	(2,273)	-2.30%	\$5,371
1999	\$637,397,507	\$119,043,850	22.97%	94,420	(2,084)	-2.16%	\$6,751
2000	\$642,745,293	\$5,347,786	0.84%	91,883	(2,537)	-2.69%	\$6,995
2001	\$644,926,725	\$2,181,432	0.34%	89,531	(2,352)	-2.56%	\$7,203
2002	\$695,633,663	\$50,706,938	7.86%	87,897	(1,634)	-1.83%	\$7,914
2003	\$727,405,545	\$31,771,881	4.57%	86,117	(1,780)	-2.03%	\$8,447
2004	\$731,538,317	\$4,132,772	0.57%	84,741	(1,376)	-1.60%	\$8,633
2005	\$770,489,602	\$38,951,285	5.32%	83,772	(969)	-1.14%	\$9,197
2006	\$842,402,834	\$71,913,232	9.33%	83,705	(67)	-0.08%	\$10,064
2007	\$1,043,521,790	\$201,118,956	23.87%	84,629	924	1.10%	\$12,331
2008	\$1,126,991,003	\$83,469,213	8.00%	85,578	949	1.12%	\$13,169
2009	\$1,198,670,825	\$71,679,822	6.36%	86,519	941	1.10%	\$13,854
2010	\$1,252,956,891	\$54,286,066	4.53%	87,420	901	1.04%	\$14,333
2011	\$1,283,409,749	\$30,452,859	2.43%	88,165	745	0.85%	\$14,557
2012	\$1,345,435,177	\$62,025,427	4.83%	89,476	1,311	1.49%	\$15,037
2013	\$1,377,282,350	\$31,847,173	2.37%	90,990	1,514	1.69%	\$15,137
2014	\$1,390,441,588	\$13,159,238	0.96%	92,218	1,228	1.35%	\$15,078
2015	\$1,429,884,730	\$39,443,142	2.84%	93,303	1,085	1.18%	\$15,325
2016	\$1,494,415,878	\$64,531,147	4.51%	94,002	699	0.75%	\$15,898
2017	\$1,512,344,463	\$17,928,585	1.20%	93,261	(741)	-0.79%	\$16,216
2018	\$1,482,064,347	(\$30,280,116)	-2.00%	92,976	(285)	-0.31%	\$15,940
2019	\$1,485,451,914	\$3,387,567	0.23%	93,029	53	0.06%	\$15,968
2020	\$1,502,947,423	\$17,495,509	1.18%	93,832	803	0.86%	\$16,017
2021	\$1,526,001,914	\$23,054,491	1.53%	91,938	(1,894)	-2.02%	\$16,598
2022	\$1,521,736,834	(\$4,265,080)	-0.28%	91,992	54	0.06%	\$16,542
Est. 2023	\$1,505,900,000	(\$15,836,834)	-1.04%	91,640	(352)	-0.38%	\$16,433
Est. 2024	\$1,525,700,000	\$19,800,000	1.31%	91,640	0	0.00%	\$16,649

Wyoming School District School Foundation Program Payments

School District (City)	FY2019	FY2020	FY2021	FY2022	Est. FY2023
Albany #1 (Laramie)	\$60,076,912	\$61,535,322	\$62,768,587	\$61,539,251	\$61,400,000
Big Horn #1 (Cowley)	\$17,760,832	\$17,981,547	\$18,223,252	\$23,924,097	\$20,400,000
Big Horn #2 (Lovell)	\$11,092,482	\$11,375,301	\$11,438,831	\$11,649,834	\$11,300,000
Big Horn #3 (Greybull)	\$9,519,521	\$9,440,373	\$9,038,040	\$8,908,642	\$9,200,000
Big Horn #4 (Basin)	\$6,656,468	\$6,701,586	\$6,659,189	\$6,462,839	\$6,600,000
Campbell #1 (Gillette)	\$136,196,634	\$135,183,353	\$137,613,337	\$138,009,324	\$136,900,000
Carbon #1 (Rawlins)	\$27,390,603	\$27,908,043	\$28,112,267	\$27,066,199	\$27,800,000
Carbon #2 (Saratoga)	\$15,409,027	\$15,225,724	\$14,775,223	\$14,823,301	\$15,000,000
Converse #1 (Douglas)	\$29,904,259	\$30,728,448	\$30,557,014	\$29,931,159	\$31,400,000
Converse #2 (Glenrock)	\$10,643,288	\$10,332,430	\$10,524,288	\$11,095,035	\$11,100,000
Crook #1 (Sundance)	\$21,005,494	\$21,772,392	\$21,841,971	\$21,835,094	\$22,000,000
Fremont #1 (Lander)	\$28,785,974	\$29,318,356	\$29,791,489	\$28,963,865	\$28,400,000
Fremont #2 (Dubois)	\$4,501,101	\$4,370,432	\$4,285,127	\$4,339,768	\$4,400,000
Fremont #6 (Pavillion)	\$8,970,334	\$8,637,007	\$8,503,970	\$8,421,900	\$8,500,000
Fremont #14 (Ethete)	\$13,006,086	\$13,380,908	\$13,511,107	\$13,249,034	\$13,300,000
Fremont #21 (Ft. Washakie)	\$10,654,031	\$10,835,733	\$11,022,035	\$10,671,439	\$10,400,000
Fremont #24 (Shoshoni)	\$8,005,391	\$7,988,458	\$7,730,388	\$7,608,201	\$7,700,000
Fremont #25 (Riverton)	\$39,100,609	\$39,387,466	\$40,791,203	\$40,121,794	\$39,100,000
Fremont #38 (Arapahoe)	\$10,304,217	\$9,844,769	\$10,596,653	\$10,631,670	\$10,700,000
Goshen #1 (Torrington)	\$30,126,864	\$30,685,236	\$30,584,324	\$30,210,723	\$29,600,000
Hot Springs #1 (Thermopolis)	\$11,576,240	\$11,236,022	\$11,246,775	\$11,376,317	\$11,500,000
Johnson #1 (Buffalo)	\$21,639,198	\$22,832,609	\$22,467,787	\$22,621,201	\$22,100,000
Laramie #1 (Cheyenne)	\$209,451,089	\$209,708,198	\$216,279,968	\$214,652,976	\$209,800,000
Laramie #2 (Pine Bluffs)	\$18,989,655	\$19,067,408	\$19,586,967	\$19,927,455	\$19,900,000
Lincoln #1 (Diamondville)	\$10,882,559	\$10,919,244	\$11,003,796	\$10,863,561	\$11,300,000
Lincoln #2 (Afton)	\$44,515,943	\$45,731,576	\$46,536,853	\$47,002,239	\$47,000,000
Natrona #1 (Casper)	\$192,845,368	\$193,996,278	\$199,847,687	\$197,135,709	\$196,800,000
Niobrara #1 (Lusk)	\$12,489,286	\$12,744,495	\$12,732,298	\$17,503,222	\$14,900,000
Park #1 (Powell)	\$27,672,106	\$27,743,597	\$28,167,917	\$28,608,890	\$27,900,000
Park #6 (Cody)	\$31,676,851	\$31,429,789	\$32,466,327	\$32,233,396	\$32,000,000
Park #16 (Meeteetse)	\$3,600,034	\$3,602,146	\$3,611,150	\$4,146,077	\$3,600,000
Platte #1 (Wheatland)	\$18,212,470	\$19,610,740	\$19,108,500	\$17,881,143	\$17,500,000
Platte #2 (Guernsey)	\$5,442,040	\$5,557,124	\$5,625,708	\$5,823,046	\$5,800,000
Sheridan #1 (Ranchester)	\$15,010,287	\$16,070,718	\$16,878,999	\$18,336,011	\$18,000,000
Sheridan #2 (Sheridan)	\$49,702,718	\$50,158,675	\$50,632,560	\$49,825,411	\$49,300,000
Sheridan #3 (Clearmont)	\$3,655,964	\$3,822,080	\$3,907,757	\$3,315,056	\$3,300,000
Sublette #1 (Pinedale)	\$17,199,699	\$17,882,359	\$17,984,375	\$17,681,116	\$17,300,000
Sublette #9 (Big Piney)	\$10,316,609	\$10,272,213	\$10,197,223	\$9,559,512	\$9,500,000
Sweetwater #1 (Rock Springs)	\$82,395,831	\$83,559,430	\$83,171,039	\$79,517,940	\$77,300,000
Sweetwater #2 (Green River)	\$39,445,569	\$39,619,339	\$39,892,659	\$39,065,006	\$38,200,000
Teton #1 (Jackson)	\$51,341,650	\$54,770,778	\$55,859,630	\$55,920,260	\$56,400,000
Uinta #1 (Evanston)	\$39,533,646	\$40,268,203	\$40,427,511	\$40,462,585	\$40,700,000
Uinta #4 (Mt. View)	\$12,767,586	\$13,456,722	\$13,291,537	\$13,247,357	\$13,100,000
Uinta #6 (Lyman)	\$12,315,983	\$12,458,310	\$12,611,583	\$12,462,989	\$12,500,000
Washakie #1 (Worland)	\$21,793,001	\$21,408,087	\$21,395,928	\$20,544,898	\$20,400,000
Washakie #2 (Ten Sleep)	\$3,194,552	\$3,299,713	\$3,359,276	\$3,391,781	\$3,400,000
Weston #1 (Newcastle)	\$12,660,581	\$13,180,166	\$13,405,485	\$13,331,154	\$13,100,000
Weston #7 (Upton)	\$6,015,272	\$5,908,521	\$5,936,324	\$5,837,360	\$8,100,000
State Total	\$1,485,451,914	\$1,502,947,423	\$1,526,001,914	\$1,521,736,834	\$1,505,900,000

Wyoming School District Major Maintenance Payments

School District (City)	FY2019	FY2020	FY2021	FY2022	Est. FY2023
Albany #1 (Laramie)	\$2,663,533	\$2,722,840	\$2,820,624	\$2,754,304	\$2,881,000
Big Horn #1 (Cowley)	\$789,144	\$803,246	\$841,647	\$844,351	\$882,000
Big Horn #2 (Lovell)	\$692,421	\$702,691	\$736,358	\$749,350	\$781,000
Big Horn #3 (Greybull)	\$556,850	\$552,995	\$545,392	\$548,193	\$603,000
Big Horn #4 (Basin)	\$332,911	\$339,305	\$333,081	\$345,302	\$361,000
Campbell #1 (Gillette)	\$6,021,665	\$6,158,735	\$6,437,107	\$6,292,210	\$6,675,000
Carbon #1 (Rawlins)	\$1,540,391	\$1,541,431	\$1,587,498	\$1,569,273	\$1,651,000
Carbon #2 (Saratoga)	\$854,412	\$878,042	\$894,039	\$907,913	\$945,000
Converse #1 (Douglas)	\$1,389,626	\$1,439,784	\$1,487,645	\$1,425,086	\$1,536,000
Converse #2 (Glenrock)	\$605,438	\$571,832	\$612,665	\$636,886	\$673,000
Crook #1 (Sundance)	\$1,309,088	\$1,357,178	\$1,417,258	\$1,406,756	\$1,503,000
Fremont #1 (Lander)	\$1,488,873	\$1,434,824	\$1,514,388	\$1,447,904	\$1,526,000
Fremont #2 (Dubois)	\$264,828	\$276,324	\$288,008	\$287,213	\$312,000
Fremont #6 (Pavillion)	\$439,961	\$448,418	\$459,184	\$461,912	\$482,000
Fremont #14 (Ethete)	\$675,604	\$700,470	\$735,538	\$716,154	\$747,000
Fremont #21 (Ft. Washakie)	\$483,547	\$483,916	\$463,947	\$494,183	\$487,000
Fremont #24 (Shoshoni)	\$411,780	\$411,875	\$420,126	\$405,595	\$450,000
Fremont #25 (Riverton)	\$1,739,751	\$1,766,105	\$1,841,022	\$1,762,044	\$1,906,000
Fremont #38 (Arapahoe)	\$385,567	\$397,718	\$381,462	\$391,031	\$406,000
Goshen #1 (Torrington)	\$1,710,126	\$1,725,621	\$1,796,172	\$1,766,545	\$1,843,000
Hot Springs #1 (Thermopolis)	\$737,101	\$739,792	\$770,135	\$767,196	\$813,000
Johnson #1 (Buffalo)	\$1,238,572	\$1,258,058	\$1,289,461	\$1,278,005	\$1,340,000
Laramie #1 (Cheyenne)	\$9,190,510	\$9,321,919	\$9,772,194	\$9,697,293	\$10,284,000
Laramie #2 (Pine Bluffs)	\$1,003,778	\$1,029,460	\$1,063,870	\$1,058,371	\$1,124,000
Lincoln #1 (Diamondville)	\$646,504	\$639,891	\$651,997	\$656,893	\$700,000
Lincoln #2 (Afton)	\$2,083,985	\$2,139,941	\$2,187,758	\$2,219,390	\$2,342,000
Natrona #1 (Casper)	\$8,868,497	\$8,878,463	\$9,361,429	\$9,052,860	\$9,542,000
Niobrara #1 (Lusk)	\$579,187	\$589,584	\$611,093	\$613,097	\$642,000
Park #1 (Powell)	\$1,451,442	\$1,473,870	\$1,511,224	\$1,506,974	\$1,586,000
Park #6 (Cody)	\$1,541,937	\$1,552,452	\$1,621,449	\$1,592,800	\$1,707,000
Park #16 (Meeteetse)	\$212,721	\$206,396	\$212,582	\$269,119	\$211,000
Platte #1 (Wheatland)	\$1,022,016	\$1,014,658	\$1,040,239	\$1,004,947	\$1,095,000
Platte #2 (Guernsey)	\$304,673	\$317,283	\$326,166	\$324,970	\$334,000
Sheridan #1 (Ranchester)	\$973,721	\$1,069,270	\$1,154,239	\$1,239,533	\$1,262,000
Sheridan #2 (Sheridan)	\$2,380,676	\$2,423,935	\$2,548,261	\$2,543,607	\$2,689,000
Sheridan #3 (Clearmont)	\$196,406	\$199,005	\$202,613	\$195,468	\$209,000
Sublette #1 (Pinedale)	\$937,420	\$970,409	\$1,005,899	\$988,450	\$1,053,000
Sublette #9 (Big Piney)	\$658,047	\$653,930	\$684,885	\$642,450	\$669,000
Sweetwater #1 (Rock Springs)	\$3,705,691	\$3,715,870	\$3,893,918	\$3,709,731	\$3,766,000
Sweetwater #2 (Green River)	\$2,033,884	\$1,996,165	\$2,052,298	\$1,977,466	\$2,098,000
Teton #1 (Jackson)	\$1,838,692	\$1,987,584	\$2,034,899	\$2,008,026	\$2,130,000
Uinta #1 (Evanston)	\$2,103,638	\$2,160,024	\$2,264,173	\$2,228,258	\$2,335,000
Uinta #4 (Mt. View)	\$804,254	\$811,333	\$831,204	\$799,752	\$825,000
Uinta #6 (Lyman)	\$709,626	\$717,716	\$755,386	\$753,614	\$790,000
Washakie #1 (Worland)	\$1,084,986	\$1,113,720	\$1,135,402	\$1,095,939	\$1,140,000
Washakie #2 (Ten Sleep)	\$185,807	\$199,436	\$206,094	\$209,826	\$216,000
Weston #1 (Newcastle)	\$757,807	\$793,834	\$817,034	\$809,626	\$849,000
Weston #7 (Upton)	\$336,192	\$320,908	\$331,224	\$330,686	\$494,000
State Total	\$71,943,288	\$73,008,254	\$75,950,286	\$74,786,553	\$78,895,000

Wyoming School District Enrollment

School District (City)	SY2018-19	SY2019-20	SY2020-21	SY2021-22	SY2022-23
Albany #1 (Laramie)	4,009	4,014	3,885	3,895	3,858
Big Horn #1 (Cowley)	1,054	1,070	1,799	1,278	1,210
Big Horn #2 (Lovell)	697	718	727	738	728
Big Horn #3 (Greybull)	466	444	441	475	469
Big Horn #4 (Basin)	254	254	249	238	234
Campbell #1 (Gillette)	8,721	8,830	8,567	8,633	8,636
Carbon #1 (Rawlins)	1,750	1,755	1,680	1,668	1,643
Carbon #2 (Saratoga)	604	575	599	600	607
Converse #1 (Douglas)	1,717	1,782	1,643	1,683	1,700
Converse #2 (Glenrock)	592	636	668	676	680
Crook #1 (Sundance)	1,184	1,201	1,164	1,226	1,238
Fremont #1 (Lander)	1,812	1,842	1,705	1,745	1,727
Fremont #2 (Dubois)	146	150	153	169	182
Fremont #6 (Pavillion)	406	382	378	391	379
Fremont #14 (Ethete)	638	646	634	602	572
Fremont #21 (Ft. Washakie)	494	457	450	405	371
Fremont #24 (Shoshoni)	377	377	370	381	384
Fremont #25 (Riverton)	2,424	2,457	2,291	2,394	2,433
Fremont #38 (Arapahoe)	461	407	431	395	408
Goshen #1 (Torrington)	1,662	1,660	1,606	1,574	1,657
Hot Springs #1 (Thermopolis)	641	659	644	655	642
Johnson #1 (Buffalo)	1,306	1,269	1,184	1,205	1,194
Laramie #1 (Cheyenne)	14,152	14,261	13,840	14,010	13,641
Laramie #2 (Pine Bluffs)	1,051	1,059	1,045	1,066	1,081
Lincoln #1 (Diamondville)	583	626	589	633	598
Lincoln #2 (Afton)	2,917	2,984	2,924	3,063	3,043
Natrona #1 (Casper)	13,039	13,330	12,754	12,887	12,833
Niobrara #1 (Lusk)	809	790	1,397	941	842
Park #1 (Powell)	1,848	1,821	1,797	1,807	1,876
Park #6 (Cody)	2,011	2,034	1,974	2,032	2,049
Park #16 (Meeteetse)	106	98	172	89	95
Platte #1 (Wheatland)	1,014	997	956	939	913
Platte #2 (Guernsey)	255	247	244	236	211
Sheridan #1 (Ranchester)	1,018	1,093	1,203	1,132	1,163
Sheridan #2 (Sheridan)	3,532	3,579	3,519	3,560	3,599
Sheridan #3 (Clearmont)	93	89	86	96	82
Sublette #1 (Pinedale)	1,115	1,120	1,044	1,065	1,092
Sublette #9 (Big Piney)	517	520	470	468	441
Sweetwater #1 (Rock Springs)	5,438	5,479	5,141	5,054	5,051
Sweetwater #2 (Green River)	2,544	2,544	2,359	2,365	2,406
Teton #1 (Jackson)	2,881	2,869	2,749	2,798	2,797
Uinta #1 (Evanston)	2,730	2,764	2,645	2,716	2,656
Uinta #4 (Mt. View)	839	825	785	765	748
Uinta #6 (Lyman)	727	720	719	725	725
Washakie #1 (Worland)	1,272	1,244	1,147	1,167	1,138
Washakie #2 (Ten Sleep)	108	109	112	108	105
Weston #1 (Newcastle)	792	810	777	773	778
Weston #7 (Upton)	223	235	222	471	725
State Total	93,029	93,832	91,938	91,992	91,640

Estimated Impact of De-earmarking and Other Actions on Local Governments
FY2002 to FY2024

Severance Taxes

Severance tax decrease to cities and towns from de-earmarking	(\$712,535,377)
Severance tax decrease to counties from de-earmarking	(\$419,040,808)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$56,401,223)
Severance tax decrease to CTC CapCon from de-earmarking and Water III	(\$34,696,190)
Severance tax allocation of transfer from CTC CapCon, Ch. 51, 2022 Session Laws	(\$2,021,139)
Total	(\$1,224,694,737)

Federal Mineral Royalties (FMRs)

FMR decrease to cities and towns from de-earmarking	(\$121,408,120)
FMR decrease to CTC CapCon from de-earmarking	(\$97,502,652)
FMR allocation of transfer from CTC CapCon, Ch. 51, 2022 Session Laws	(\$4,155,326)
Total	(\$223,066,098)

Fuel Tax

Fuel tax increase to cities & towns from expiration of \$0.02 diversion to SFP	\$26,706,050
Fuel tax increase to counties from expiration of \$0.02 diversion to SFP	\$65,320,446
FYs2014-2024 \$0.10 fuel tax distribution to cities & towns, Ch. 49, 2013 Session Laws	\$69,454,744
FYs2014-2024 \$0.10 fuel tax distribution to counties, Ch. 49, 2013 Session Laws	\$169,628,748
Total	\$331,109,988

Sales and Use Taxes

Sales and use tax increase to cities and towns, Ch. 79, 2002 Session Laws	\$195,874,257
Sales and use tax increase to counties, Ch. 79, 2002 Session Laws	\$245,752,448
Food Tax exemption estimate, FY2007-FY2024	(\$407,800,000)
Total	\$33,826,705

Direct Distributions

Distribution of Municipal Rainy Day Account (MRDA) in November 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$392,967,952)
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000
BFY2005-2006 Cities, towns, counties Ch. 95, 2004 Laws & Ch. 191 2005 Laws	\$90,900,000
BFY2007-2008 Cities, towns, counties Ch. 35, 2006 Laws & Ch. 136 2007 Laws	\$167,615,500
BFY2009-2010 Cities, towns & counties, Ch. 48, 2008 Session Laws	\$145,775,000
BFY2011-2012 Cities, towns, counties Ch. 39, 2010 Laws & Ch. 88, 2011 Laws	\$97,456,560
BFY2013-2014 Cities, towns, counties Ch. 26, 2012 Laws & Ch. 73, 2013 Laws	\$101,000,000
BFY2015-2016 Cities, towns, counties Ch. 26, 2014 Laws & Ch. 142, 2015 Laws	\$113,000,000
BFY2017-2018 Cities, towns, & counties, Ch. 31, 2016 Session Laws	\$105,000,000
BFY2019-2020 Cities, towns, & counties, Ch. 70, 2018 Session Laws	\$105,000,000
BFY2021-2022 Cities, towns, & counties, Ch. 33, 2020 Session Laws	\$105,000,000
BFY2023-2024 Cities, towns & counties, Ch. 91, 2022 Session Laws	\$120,000,000
Total	\$804,373,920

GF Appropriations to Grant Programs

BFY2003-2004 Mineral royalty grant funding, Ch. 83, 2002 Session Laws	\$7,500,000
BFY2005-2006 Mineral royalty grant funding, Ch. 191, 2005 Session Laws	\$28,000,000
BFY2007-2008 Mineral royalty grant funding Ch. 35, 2006 Laws & Ch. 136, 2007 Laws	\$142,800,682
BFY2007-2008 Impact & Emergency Capital Projects, Ch. 136, 2007 Session Laws	\$7,469,000
BFY2007-2008 County Block Dist. - Capital Projects, Ch. 136, 2007 Session Laws	\$18,665,500
BFY2009-2010 County Block Dist.- Capital Projects, Ch. 48, 2008 Session Laws	\$191,000,000
BFY2009-2010 Emergency Capital Project Grants, Ch. 48, 2008 Session Laws	\$10,000,000
BFY2009-2010 Mineral royalty grant funding, Ch. 159, 2009 Session Laws	\$8,200,000
BFY2011-2012 County Block Dist. - Capital Projects, Ch 88, 2011 Session Laws	\$35,000,000
BFY2011-2012 Rural Fire District Grants, Ch. 88, 2011 Session Laws	\$1,000,000
BFY2011-2012 Energy Impacted County Road Prog., Ch. 191, 2011 Session Laws	\$6,000,000
BFY2013-2014 County Block Dist. - Capital Projects, Ch. 26, 2012 Session Laws	\$54,000,000
BFY2015-2016 County Block Dist. - Capital Projects, Ch. 26, 2014 Session Laws	\$70,000,000
Total	\$579,635,182

GF Appropriations to Business Ready and Community Facilities Programs

FY2004 Bus. Ready Comm. approp., Ch. 211, 2003 Session Laws	\$5,000,000
BFY2005-2006 Bus. Ready Comm. approp., Ch. 95, '04 Laws & Ch. 191, 2005 Laws	\$36,700,000
BFY2005-2006 Comm. Facilities approp., Ch. 233, 2005 Session Laws	\$7,500,000
BFY2007-2008 Bus. Ready Comm. approp., Ch. 35, 2006 Session Laws	\$46,000,000
BFY2007-2008 Comm. Facilities approp., Ch. 35, 2006 Session Laws	\$15,000,000
BFY2007-2008 Bus. Ready Comm. approp., Ch. 136, 2007 Session Laws (net of rev.)	\$28,250,000
BFY2009-2010 Bus. Ready Comm. approp., Ch. 48, 2008 Session Laws (net)	\$75,250,000
BFY2009-2010 Comm. Facilities approp., Ch. 48, 2008 Session Laws (net)	\$11,500,000
BFY2011-2012 Bus. Ready Comm. approp., Ch. 39, 2010 Session Laws	\$50,000,000
BFY2011-2012 Comm. Facilities approp., Ch. 39, 2010 Session Laws	\$8,500,000
BFY2011-2012 Data Center Recruitment, Ch. 88, 2011 Session Laws (net)	\$10,000,000
BFY2013-2014 Bus. Ready Comm. approp., Ch. 73, 2013 Session Laws	\$54,130,000
BFY2015-2016 Bus. Ready Comm. approp., Ch. 26, 2014 Session Laws (net)	\$63,130,000
BFY2017-2018 Bus. Ready Comm. approp., Ch. 31, 2016 Session Laws (net)	\$38,588,050
BFY2019-2020 Bus. Ready Comm. approp., Ch. 134, 2018 Session Laws	\$38,588,050
BFY2021-2022 Bus. Ready Comm. approp., Ch. 69, 2021 Session Laws	\$17,571,543
BFY2023-2024 Bus. Ready Comm. approp., Ch. 51, 2022 Session Laws	\$16,321,543
Total	\$522,029,186

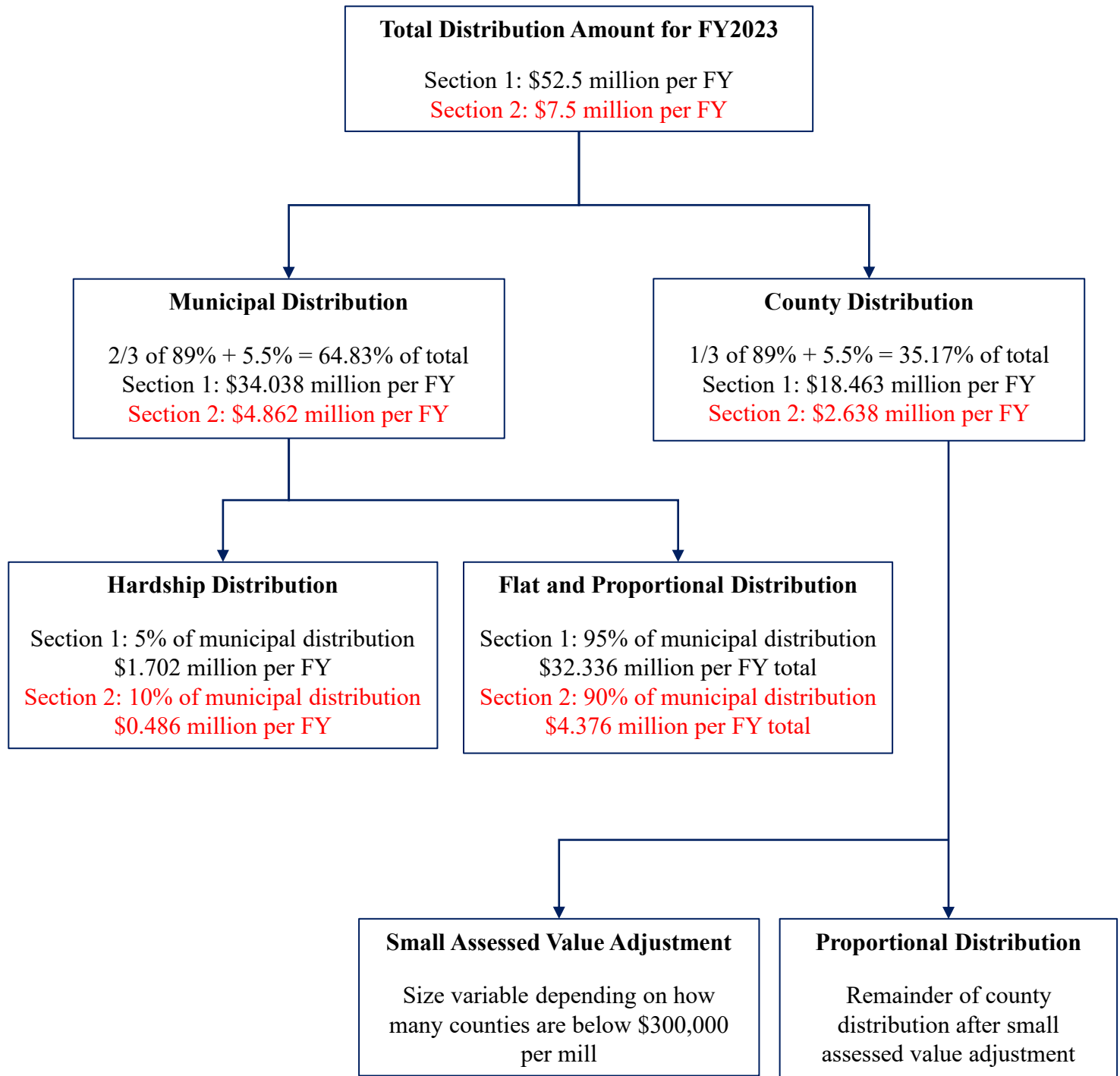
Net Impact to Local Governments - FY2002 to FY2024	\$823,214,146
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Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs BFY2013-2014 to BFY2023-2024

Direct Distributions	BFY2013-2014	BFY2015-2016	BFY2017-2018	BFY2019-2020	BFY2021-2022	BFY2023-2024	Total
BFY2013-2014 Dist. to cities, towns & counties, Ch. 26, 2012 Session Laws	\$81,000,000						\$81,000,000
FY2014 Dist. to cities, towns & counties, Ch. 73, 2013 Session Laws	\$20,000,000						\$20,000,000
BFY2015-2016 Dist. to cities, towns & counties, Ch. 26, 2014 Session Laws		\$105,000,000					\$105,000,000
FY2016 Dist. to cities, towns & counties, Ch. 142, 2015 Session Laws		\$8,000,000					\$8,000,000
BFY2017-2018 Dist. to cities, towns, & counties, Ch. 111, 2016 Session Laws			\$105,000,000				\$105,000,000
BFY2019-2020 Dist. To cities, towns & counties, Ch. 70, 2018 Session Laws				\$105,000,000			\$105,000,000
BFY2021-2022 Dist. To cities, towns & counties, Ch. 33, 2020 Session Laws					\$105,000,000		\$105,000,000
BFY2023-2024 Dist. To cities, towns & counties, Ch. 91, 2022 Session Laws						\$120,000,000	\$120,000,000
Total Direct Distributions	\$101,000,000	\$113,000,000	\$105,000,000	\$105,000,000	\$105,000,000	\$120,000,000	\$649,000,000
GF, BRA, and S4 Appropriations to Grant Programs	BFY2013-2014	BFY2015-2016	BFY2017-2018	BFY2019-2020¹	BFY2021-2022	BFY2023-2024	Total
Appropriations from Local Government CapCon Account (S4)	\$33,400,000	\$30,316,578	\$36,146,091	\$36,146,091	\$14,495,600		\$150,504,360
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
Total GF, BRA and S4 Appropriations to Grant Programs	\$87,400,000	\$100,316,578	\$36,146,091	\$36,146,091	\$14,495,600		\$274,504,360
Total Direct Distributions and Grant Appropriations	\$188,400,000	\$213,316,578	\$141,146,091	\$141,146,091	\$119,495,600	\$120,000,000	\$923,504,360
GF Appropriations to Business Ready & Comm. Facilities Programs	BFY2013-2014	BFY2015-2016	BFY2017-2018	BFY2019-2020	BFY2021-2022	BFY2023-2024	Total
Business Ready Communities, Ch. 26, 2012 Session Laws, net of reduction	\$45,630,000						\$45,630,000
Community Facilities, Ch. 26, 2012 Session Laws	\$8,500,000						\$8,500,000
Business Ready Communities, Ch. 26, 2014 Session Laws, net of reduction	\$10,000,000	\$53,130,000					\$63,130,000
2016 Session Laws, net of Gov.'s Rec. reduction			\$38,588,050				\$38,588,050
Business Ready Communities, Ch. 134, 2018 Session Laws				\$38,588,050			\$38,588,050
Business Ready Communities, Ch. 80, 2020 Session Laws					\$17,571,543		\$17,571,543
Business Ready Communities, Ch. 51, 2022 Session Laws						\$16,321,543	\$16,321,543
Total GF Appropriations to Bus. Ready & Comm Fac. Programs	\$64,130,000	\$53,130,000	\$38,588,050	\$38,588,050	\$17,571,543	\$16,321,543	\$228,329,186
Total Direct Distributions and Grant Program Funding	\$252,530,000	\$266,446,578	\$179,734,141	\$179,734,141	\$137,067,143	\$136,321,543	\$1,151,833,540

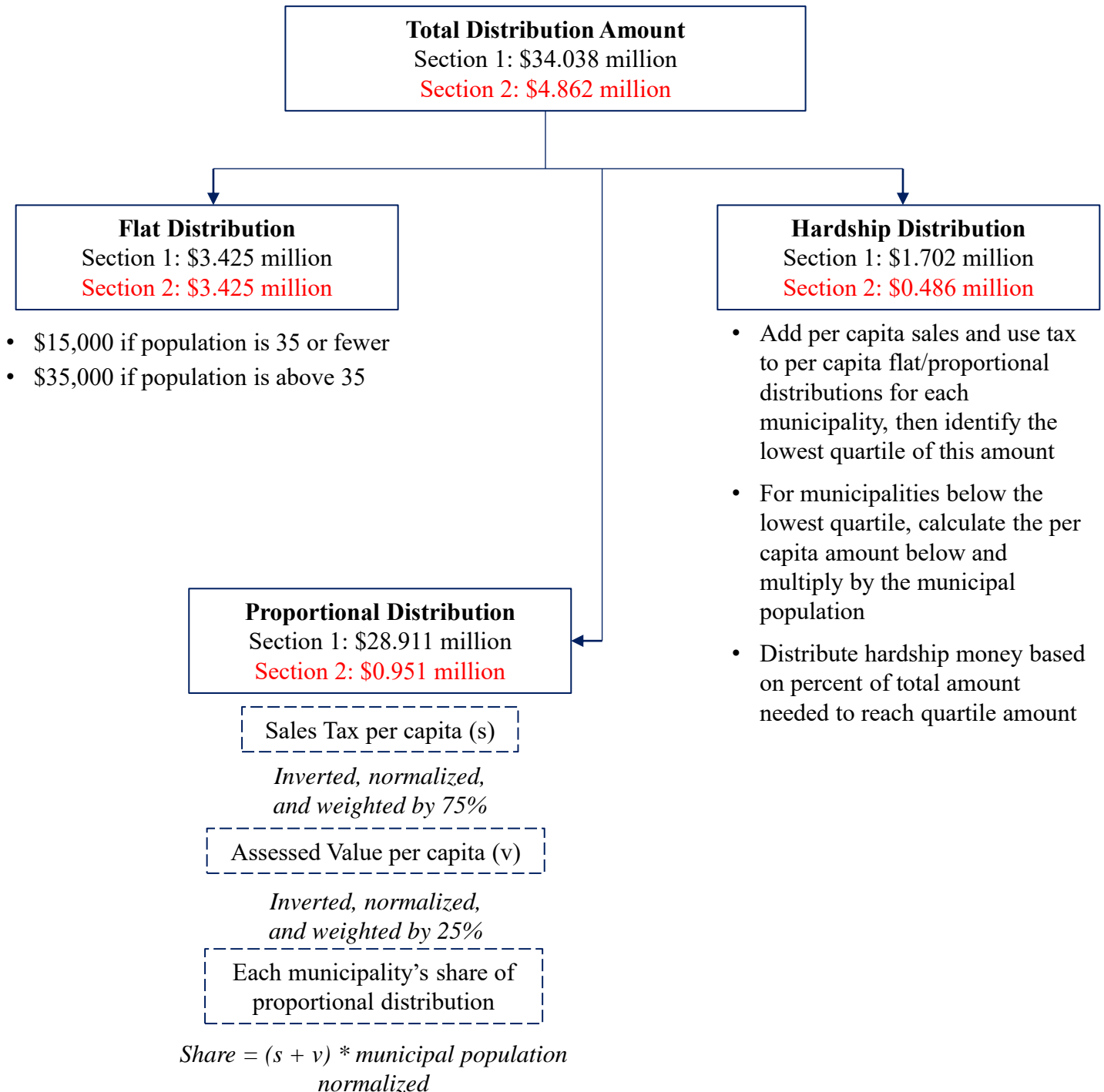
¹Appropriations in BFY2019-2020 from the Local Government Capital Construction Account exceed available revenue by approximately \$11.3 million.

Local Government Direct Distribution¹ (“Madden Formula”)



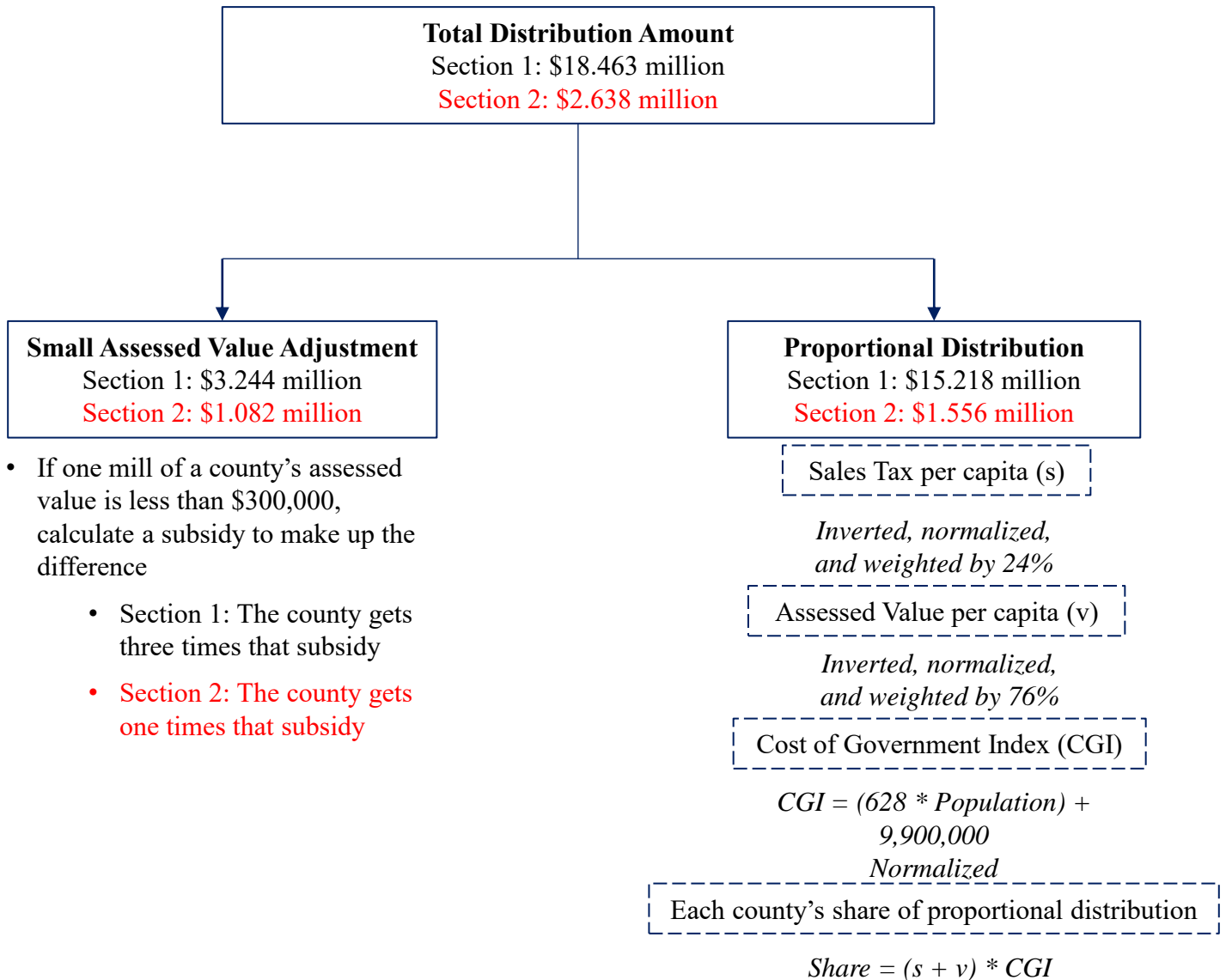
¹2022 HB0042 made two appropriations for local governments for BFY2023-24: a Section 1 appropriation of \$105 million and a Section 2 appropriation of \$15 million, with minor differences in the distribution formula. Differences for Section 2 are listed second and in red text.

Fiscal Year 2023¹ Municipal Distribution



¹2022 HB0042 made two appropriations for local governments for BFY2023-24: a Section 1 appropriation of \$105 million and a Section 2 appropriation of \$15 million, with minor differences in the distribution formula. Differences for Section 2 are listed second and in red text.

Fiscal Year 2023¹ County Distribution



¹2022 HB0042 made two appropriations for local governments for BFY2023-24: a Section 1 appropriation of \$105 million and a Section 2 appropriation of \$15 million, with minor differences in the distribution formula. Differences for Section 2 are listed second and in red text.

Department of Transportation Funding Summary and Explanation

	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Fuel Tax/User Fees	\$142,878,060	\$163,675,717	\$186,646,984	\$193,347,821	\$187,229,324	\$197,657,199	\$224,170,339	\$222,013,433	\$219,668,108	\$224,773,350
Sev Tax/FMR's	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$6,330,000	\$4,455,000	\$71,402,475	\$71,388,325	\$71,366,600	\$71,366,600
Federal Aid Funds	\$301,949,947	\$275,856,138	\$347,566,890	\$249,058,282	\$241,213,506	\$276,991,373	\$320,765,286	\$401,870,331	\$388,730,336	\$424,820,196
Total	\$518,012,007	\$512,715,855	\$607,397,874	\$515,590,103	\$434,772,830	\$479,103,572	\$616,338,100	\$695,272,089	\$679,765,044	\$720,960,146
Appropriated WYDOT	BFY2013-2014		BFY2015-2016		BFY2017-2018		BFY2019-2020		BFY2021-2022	
General Fund Appropriations	\$85,139,258		\$64,172,366		\$9,572,036		\$160,000		\$5,000	

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 majority of FY17 and FY18 severance taxes and FMR's were diverted to the General Fund. Pursuant to 2016 Wyoming Session Laws, Chapter 116, Section 1(b)(ii), the Department of Transportation received \$162,300,000 in Abandoned Mine Land (AML) funds to the Highway Fund for highway projects, with priority given for addressing the impacts of mineral development. These AML funds offset severance taxes and FMRs previously dedicated to WYDOT as well as a portion of the reduction in General Fund appropriations for the 2017-2018 biennium.

<u>Fuel taxes:</u>	<u>Total Projected for FY2023</u>
\$0.01/gallon with exemptions:	\$6,800,000
\$0.01/gallon without exemptions:	\$9,500,000
Based on FY2023 Estimated Revenue Estimates	

Federal/State matching share for construction:

<u>Category:</u>	<u>Split:</u>
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

**Impact of De-earmarking and Other Actions on Highway Funding
FY2002 to FY2024**

Severance Taxes

Severance tax decrease to Highway Fund from de-earmarking and BFY2017-2018 diversion	(\$1,340,433,252)
Total	(\$1,340,433,252)

Federal Mineral Royalties

FMR decrease to Highway Fund from de-earmarking and BFY2017-2018 diversion	(\$894,731,823)
FMR decrease to Highway Fund County Roads from de-earmarking	(\$57,246,897)
Total	(\$951,978,720)

Fuel Tax

Fuel tax distribution increase to Highway Fund from expiration of \$0.02 diversion to SFP	\$186,359,091
FY 2014-22 \$0.10 fuel tax distribution to Highway Fund, Ch. 49, 2013 Session Laws	\$482,834,342
Total	\$669,193,433

Motor Vehicle Registration Fees and Driver's License Fees

Motor vehicle registration fee increase to Highway Fund, Ch. 210, 2017 Session Laws	\$166,950,678
Driver's license fee increase to Highway Fund, Ch. 211, 2017 Session Laws	\$24,127,554
Total	\$191,078,232

Direct Appropriations for highway or transportation projects

FY2006 GF appropriation to Highway Fund, Ch. 191, 2005 Session Laws	\$4,100,000
FY2006 BRA appropriation to Highway Fund, Ch. 120, 2005 Session Laws	\$7,000,000
BFY2007-2008 GF appropriation to Commission, Ch. 35, 2006 Session Laws	\$75,000,000
BFY2007-2008 GF appropriation to Commission, Ch. 136, 2007 Session Laws	\$100,000,000
BFY2009-2010 GF appropriation to Commission, Ch. 48, 2008 Session Laws	\$200,000,000
BFY2011-2012 GF appropriation to Commission, Ch. 39, 2010 Session Laws	\$50,000,000
BFY2011-2012 GF appropriation to Commission, Ch. 88, 2011 Session Laws	\$45,000,000
BFY2013-2014 GF appropriation to Commission, Ch. 73, 2013 Session Laws	\$68,000,000
FY2013 AML funding for highway projects, Ch. 27, 2012 Session Laws	\$30,000,000
BFY2015-2016 GF appropriation to Commission, Ch. 26, 2014 Session Laws	\$46,000,000
FY2016 S4 appropriation to to Commission, Ch. 142, 2015 Session Laws	\$2,000,000
BFY2017-2018 GF appropriation to Commission, Ch. 120, 2017 Session Laws	\$2,611,949
BFY2017-2018 AML funding for highway projects, Ch. 116, 2016 Session Laws	\$162,300,000
BFY2019-2020 LSRA appropriation for mineral impacted roads, Ch. 136, 2018 Session Laws	\$7,500,000
Total	\$799,511,949

Other Appropriations to the Department of Transportation

BFY2005-2006 GF appropriation - Salecs - Ch. 191, 2005 Session Laws	\$7,172,671
FY2006 GF appropriation - Air services enhancement - Ch. 13, 2005 Session Laws	\$3,054,448
FY2006 transfer from WBC - Air services enhancement - Ch. 13, 2005 Session Laws	\$160,552
FY2006 GF appropriation - Public transit account - Ch. 150, 2005 Session Laws	\$1,000,000
BFY2007-2008 GF appropriation - Wyolink - Ch. 35, 2006 Session Laws	\$35,111,340
BFY2007-2008 GF appropriation - Operational services (aircraft) - Ch. 35, 2006 Session Laws	\$72,000
BFY2007-2008 GF appropriation - Airport improvements - Ch. 35, 2006 Session Laws	\$7,940,419
BFY2007-2008 GF appropriation - vehicle insurance verification - Ch. 54, 2006 Session Laws	\$250,000
BFY2007-2008 GF appropriation - Airport improvements - Ch. 136, 2007 Session Laws	\$10,000,000
BFY2009-2010 GF appropriation - Wyolink - Ch. 48, 2008 Session Laws	\$12,030,000
BFY2009-2010 GF appropriation - Airport improvements - Ch. 48, 2008 Session Laws	\$13,502,011
BFY2009-2010 GF appropriation - Airport improvements - Ch. 159, 2009 Session Laws	\$7,000,000
BFY2009-2010 GF appropriation - Big Horn Basin bus service - Ch. 159, 2009 Session Laws	\$250,000
FY2010 GF appropriation - Public transit account - Ch. 182, 2009 Session Laws	\$1,500,000
BFY2011-2012 GF appropriation - Wyolink - Ch. 39, 2010 Session Laws	\$2,545,000
BFY2011-2012 GF appropriation - Airport improvements - Ch. 39, 2010 Session Laws	\$13,503,711
BFY2011-2012 GF appropriation - Airport improvements - Ch. 88, 2011 Session Laws	\$3,949,668
BFY2013-2014 GF appropriation - Wyolink - Ch. 26, 2012 Session Laws	\$1,308,380
BFY2013-2014 GF appropriation - Airport improvements - Ch. 26, 2012 Session Laws	\$15,083,213
FY2014 net GF appropriation - Wyolink - Ch. 73, 2013 Session Laws	\$747,665
BFY2015-2016 GF and SIPA appropriations - Wyolink - Ch. 26, 2014 Session Laws	\$5,308,445
BFY2015-2016 GF appropriation - Aeronautics - Ch. 26, 2014 Session Laws	\$16,768,321
BFY2015-2016 GF appropriation - Law enforcement Ch. 26, 2014 Session Laws	\$2,000
FY2016 GF appropriation - WyoLink dispatch consoles - Ch. 142, 2015 Session Laws	\$336,000
BFY2017-2018 GF appropriation - Wyolink - Ch. 120, 2017 Session Laws	\$971,537
BFY2017-2018 GF appropriation - Aeronautics - Ch. 120, 2017 Session Laws	\$5,988,550
BFY2019-2020 LSRA appropriations for commercial air service - Ch. 124, 2018 Session Laws	\$15,000,000
BFY2019-2020 GF appropriation - Law Enforcement - Ch. 134, 2018 Session Laws	\$160,000
BFY2019-2020 S4 appropriation - WyoLink Maintenance - Ch. 134, 2018 Session Laws	\$2,746,091
BFY2021-2022 S4 appropriation - WyoLink Maintenance - Ch. 80, 2020 Session Laws	\$4,565,058
BFY2023-2024 ARPA appropriation - Tech. Needs for WyoLink - Ch. 50, 2022 Session Laws	\$35,000,000
BFY2023-2024 ARPA appropriation - Air Service Fin. Assist. - Ch. 50, 2022 Session Laws	\$8,832,058
BFY2023-2024 S4 appropriation - WyoLink Maintenance - Ch. 51, 2022 Session Laws	\$4,107,263
Total	\$235,966,401

Net Impact to Highway Funding - FY2002 to FY2024	(\$396,661,957)
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