

2025 BUDGET & FISCAL DATA BOOK



PREPARED: DECEMBER 2024
BY THE WYOMING LEGISLATIVE SERVICE OFFICE



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Executive Summary

Introduction

The December 2024 edition of the Legislative Service Office's (LSO) Budget Fiscal Data Book (Data Book) has continued to evolve since its last publishing in 2023. Budget/Fiscal staff took the 2024 interim to implement and launch a software to visualize key portions of the information contained in the Data Book. This interactive tool is now live on the Legislature's website and can be found at <https://www.wyoleg.gov/stateFinances/visualizations>. LSO Budget/Fiscal staff further refined 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 and members of the public. Historical 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 2024 Budget Session, including actual revenues through fiscal year (FY) 2024.

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 (BRA) 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, 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)

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 appropriations, 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, known as **exception requests**, 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 forecast occurs 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 forecast is 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 modifications, if necessary. 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 on the third Monday of November. The Legislature reviews the proposed budget, adjusts, 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; and
- 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 Public 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 School Finance 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 the FY 2005-2006 biennium, 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

A Resource Index exists at the end of the 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.

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 primarily 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 federal minerals 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). In response to a request from the Joint Revenue Interim Committee, The Pew Charitable Trusts (PEW) undertook a several-month study to also evaluate the State's revenue volatility in 2015. The PEW staff concluded Wyoming's volatility of all revenue streams exceeded and reinforced the prior analysis of LSO, 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). Then, the Legislature can appropriate 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 2025-2026 Revenue Estimates

(\$ millions)

As of April 19, 2024

Traditional State Revenues	Total
Begin Balance (incl Statutory Reserve)	\$300.0
Reversions	\$0.0
Severance Taxes	\$672.0
Sales & Use Taxes ⁽¹⁾	\$1,341.6
Other Sources	\$412.8
Investment Earnings (PWMTF)	\$678.7
Investment Earnings (Pooled Income)	\$269.6
Federal Mineral Royalties ⁽¹⁾	\$437.0
Net Transfers	\$130.4
Total ⁽³⁾	\$4,242.1
School Foundation & Capital Construction	
Beginning Balance	\$683.9
Reversions	\$0.0
Federal Mineral Royalties ⁽¹⁾	\$414.7
Property Tax Mill Levy ⁽¹⁾	\$723.8
Investment Earnings	\$473.8
School District Recapture	\$516.3
Transfers ⁽²⁾	-\$109.4
State Mineral, Royalties, Leases, Bonuses	\$133.2
Other	\$83.8
Total	\$2,920.0
Anticipated Other Funds (OF)	\$2,393.9
Anticipated Federal Funds (FF)	\$2,067.9
Total Estimated Revenues ⁽³⁾	\$11,624.0

⁽¹⁾ Does not include statutorily dedicated or earmarked revenues from state sales & use taxes (\$603 M); severance tax (\$676 M); FMRs (\$224 M); fuel taxes (\$153 M); as well as any local taxes, including property taxes.

⁽²⁾ Includes redirection of SFP FMRS to CSPLF Reserve—2024 HB 1 Budget Bill, Sec. 300(g), \$215 M.

⁽³⁾ Does not include available LSRA, SIPA, PWMTF Reserve Account, and CSPLF Reserve Account cash balances.

Note: Where applicable, figures based on most recent Consensus Revenue Estimating Group (CREG) forecast.



Primary Funds Supporting Legislative Appropriations

The State of Wyoming has more than 300 accounts from which to appropriate or use. 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 funds for the general operations of state government is the General Fund (GF). The Legislature appropriates from the Public School Foundation Program account (SFP) for K-12 school district operations and facilities. Finally, in the current fiscal structure, the Budget Reserve Account (BRA) simply acts as a backstop, or secondary revenue source to 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 monies in all accounts aside from the State's pension assets 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 to the Data Book.

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. The University's Board of Trustees can expend funds in the University and Agriculture College income accounts.

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. Since 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.

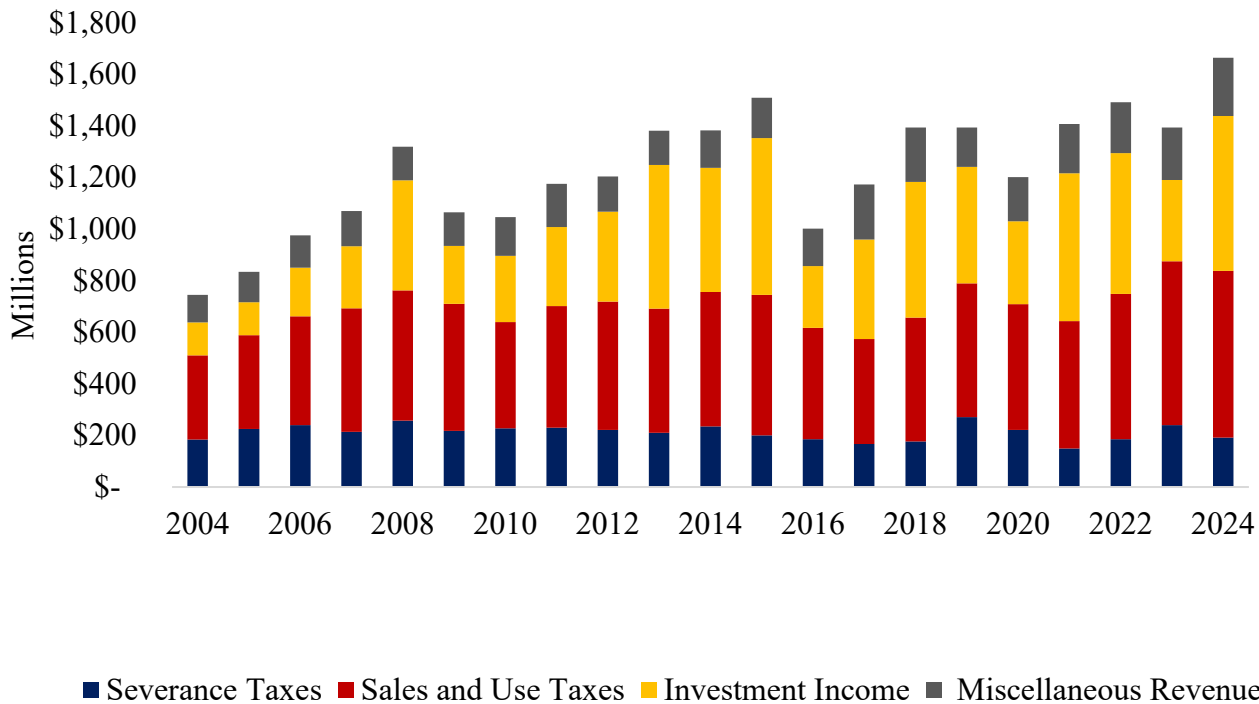
There are other significant sources of revenue to the state that are not projected by CREG. These include sources that are typically earmarked by state or federal law. Examples of these sources are federal funds, other taxes such as fuel and local property taxes, and revenues from licenses, permits, 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. CREG modified the methodology related to these prediction intervals over the intervening years and publishes the forecast prediction intervals with each October report.

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 (FY2004 to FY2024)



Source: October 2024 CREG Report and LSO Analysis of DOR 2024 Annual Report.

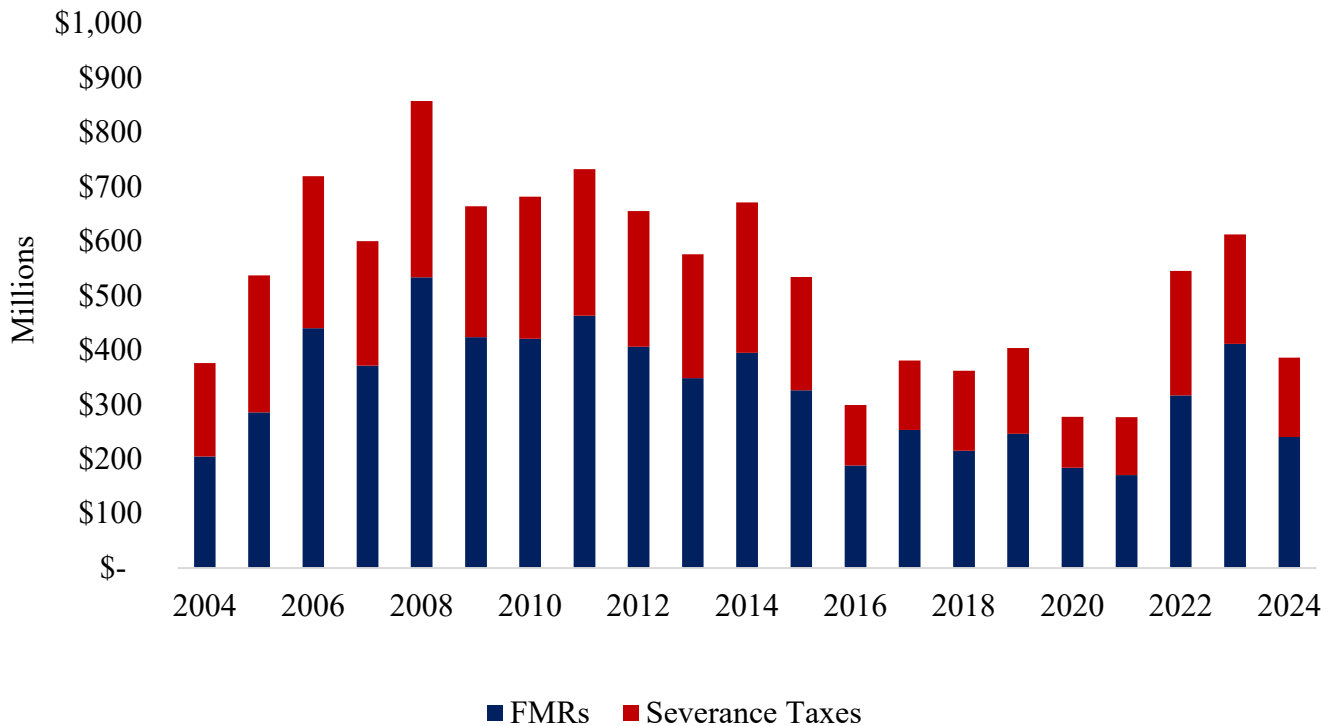
Revenue by Source (FY2020 to FY2024)

Fiscal Year	Severance Taxes	Sales and Use Taxes	Investment Income	Miscellaneous Revenue	Total
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
2023	\$ 239,703,899	\$ 635,933,813	\$ 314,909,489	\$ 203,955,406	\$ 1,394,502,607
2024	\$ 191,079,983	\$ 646,923,303	\$ 600,922,525	\$ 225,118,309	\$ 1,664,044,120

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 (FY2004 to FY2024)



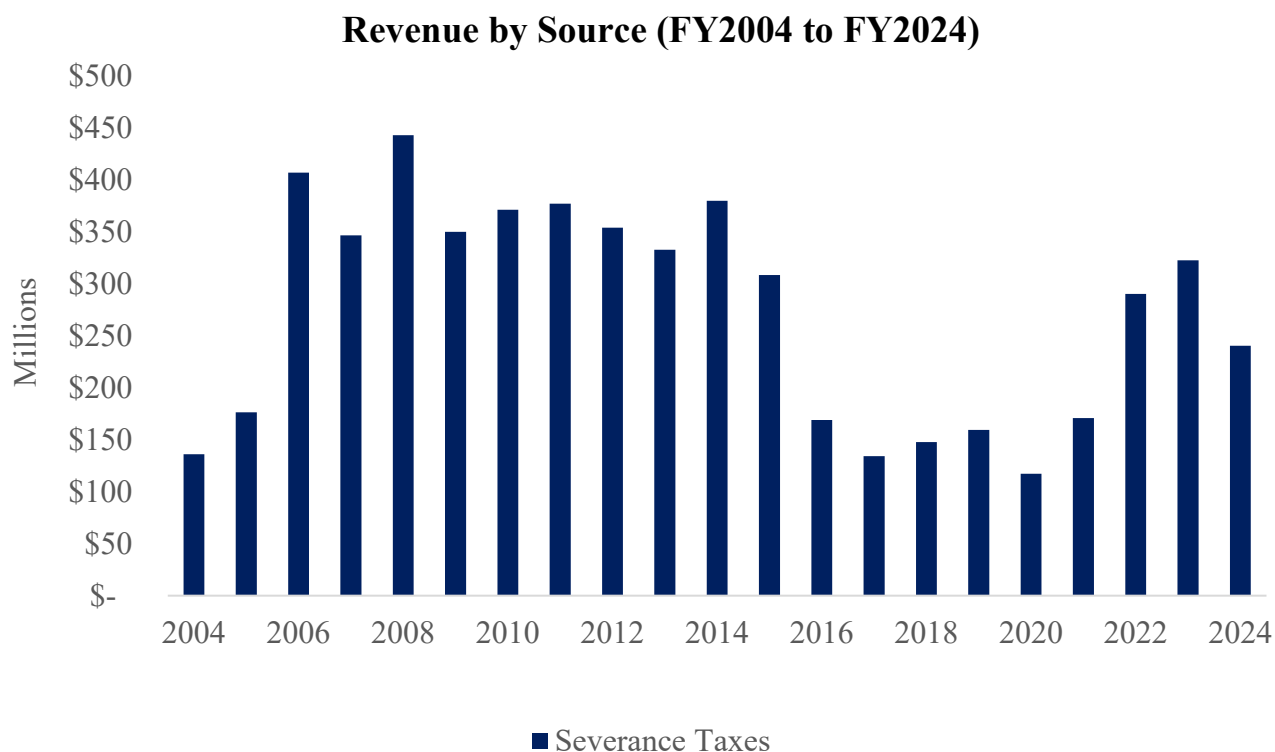
Source: October 2024 CREG Report.

Revenue by Source (FY2020 to FY2024)

Fiscal Year	FMRs	Severance Taxes	Total
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
2023	\$ 411,396,639	\$ 200,950,855	\$ 612,347,494
2024	\$ 240,468,594	\$ 145,676,981	\$ 386,145,575

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.



Source: LSO analysis of WOLFS, October 2024 CREG Report, and STO 2024 Annual Report.

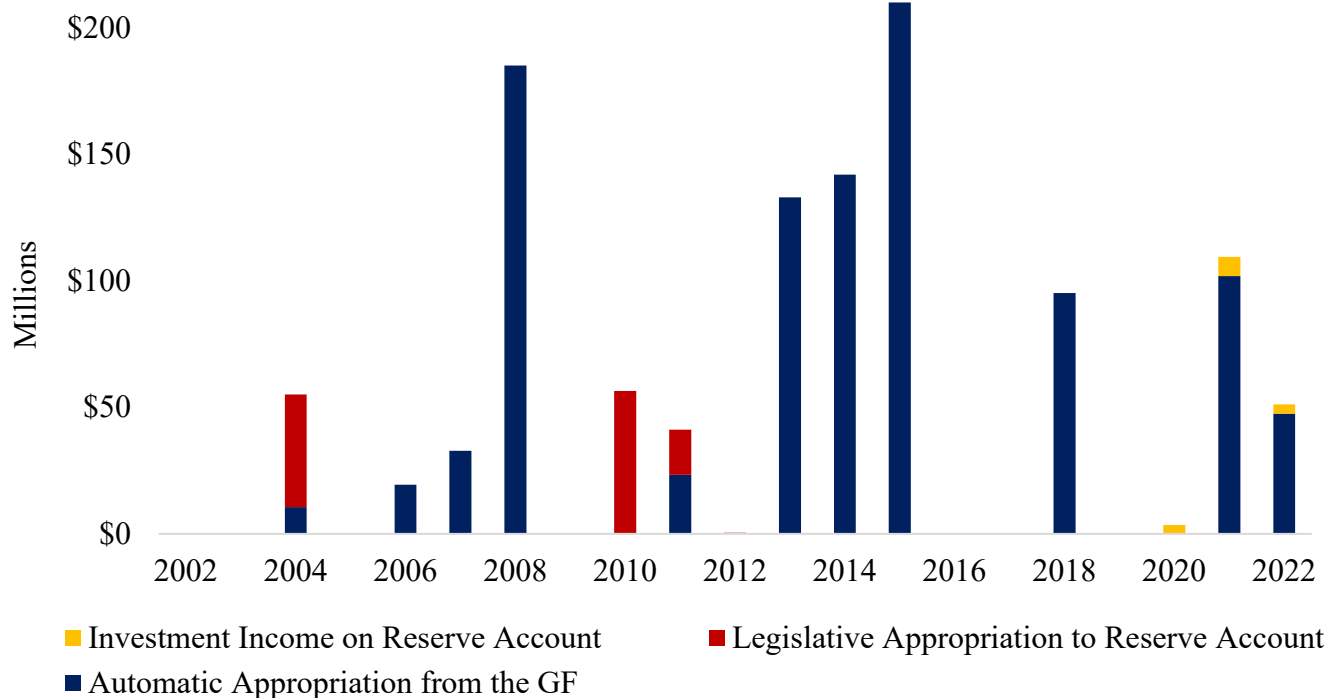
Revenue by Source (FY2020 to FY2024)

Fiscal Year	Severance Taxes
2020	\$ 117,244,003
2021	\$ 170,978,963
2022	\$ 290,449,637
2023	\$ 322,558,965
2024	\$ 240,560,962

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)



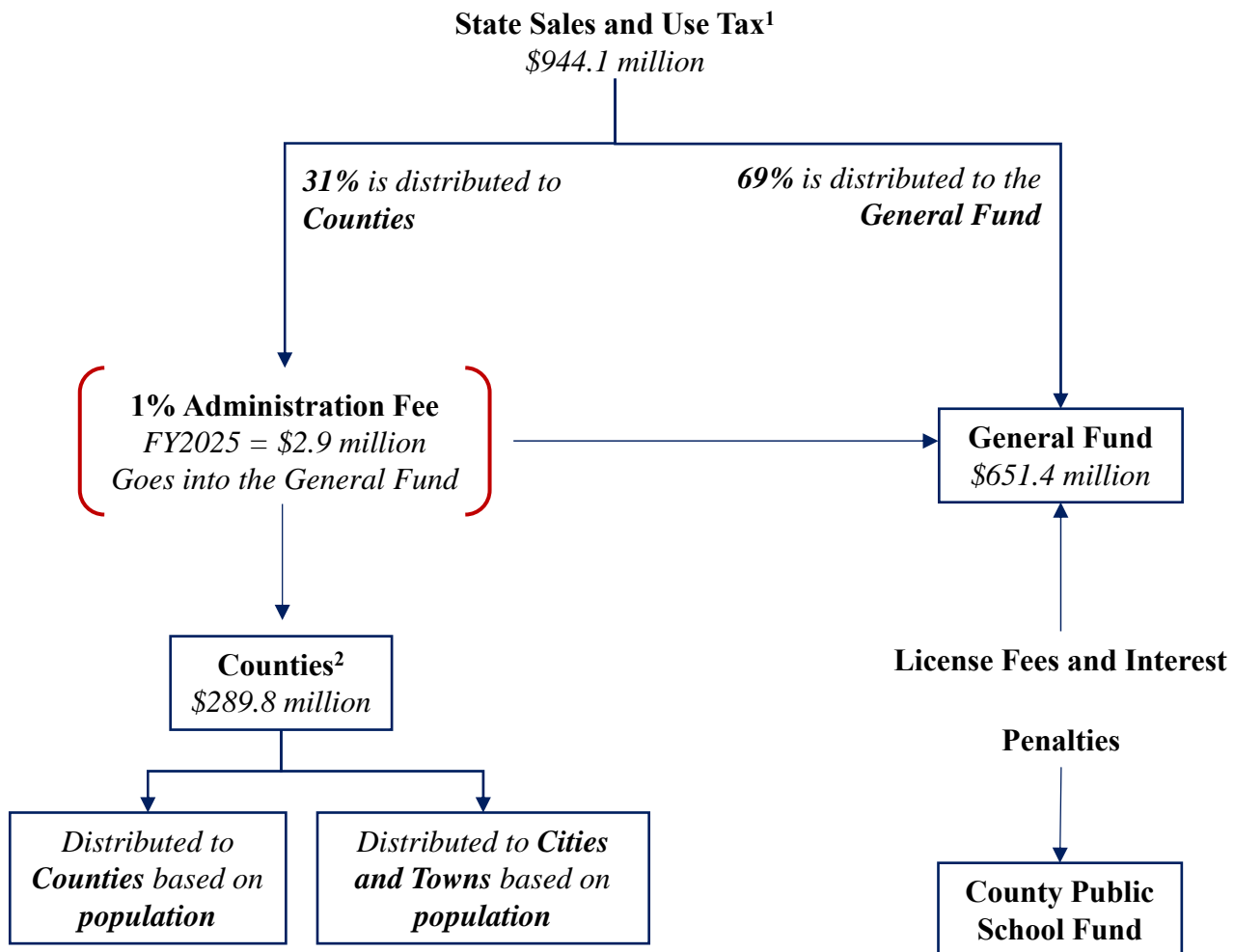
Source: LSO analysis of historical data.

Revenue by Source (FY2020 to FY2024)

Fiscal Year	Automatic Appropriation from the GF	Legislative Appropriation to Reserve Account	Investment Income on Reserve Account	Total
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
2023	\$ 0	\$ 0	\$ 9,644,103	\$ 9,644,103
2024	\$ 0	\$ 314,700,000	\$ 21,521,756	\$ 336,221,756

Estimated Distribution for FY2025
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.

Estimated Distribution for FY2025

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 \$748.3 million in severance taxes in FY 2024.

Constitutional 1.5% Severance Tax

Article 15, Section 19

Permanent Wyoming
Mineral Trust Fund
FY2025 = \$165.1 million

*1/2 of the amount goes to the
Permanent Wyoming
Mineral Trust Fund
FY2025 = \$55.1 million*

FY 2025^{1,3}
*Amount equal to 2/3 of the
Constitutional 1.5% Severance Tax*

*1/2 of the amount goes to the
Common School Account in the
Permanent Land Fund
FY2025 = \$55.1 million*

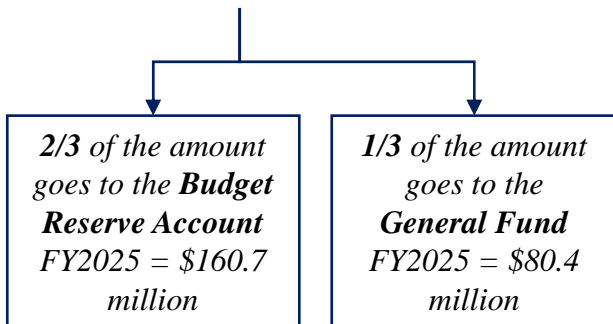
Statutory 1% Severance Tax

**Leaking
Underground
Storage Tank
(LUST) Program
Account²**
*Amount equal to
\$0.01 of the fuel tax
FY2025 = \$9.3 million*

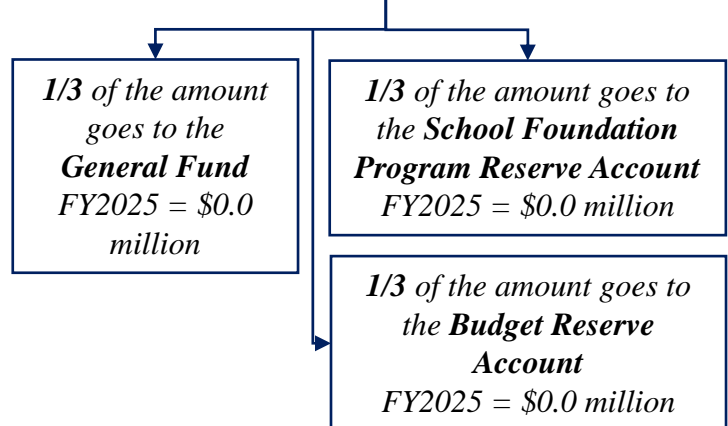
Distribution of all “Other Statutory” severance tax up to \$155 million

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...		\$3,611,500

Severance taxes over \$155 million



Severance taxes over \$402.2 million in FY2025⁴



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 2024 Wyoming Session Laws, Chapter 118, Section 314.

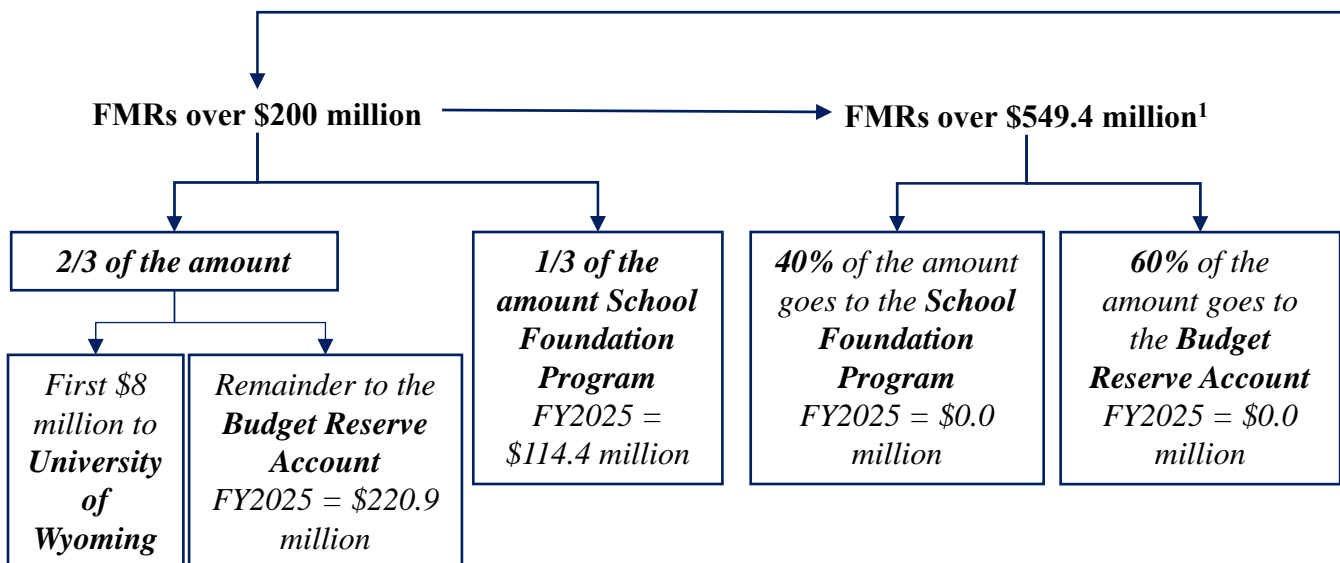
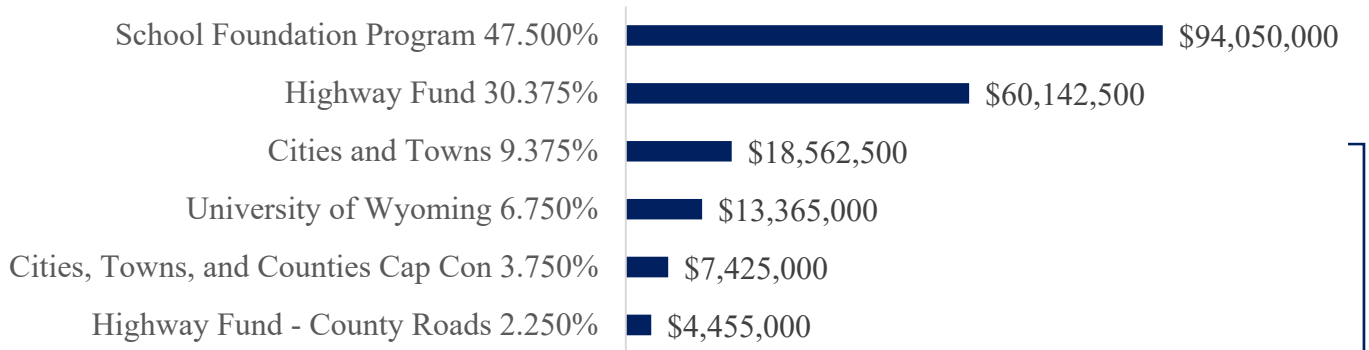
Estimated Distribution for FY2025 Federal Mineral Royalties (FMRs) W.S. 9-4-601

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 \$588.6 million in FMRs in FY2024.

FMRs up to \$200 million

1% State Administration Fee
FY2025 = \$2 million
Goes into the General Fund

Distribution of remaining FMRs balance after 1% administration fees



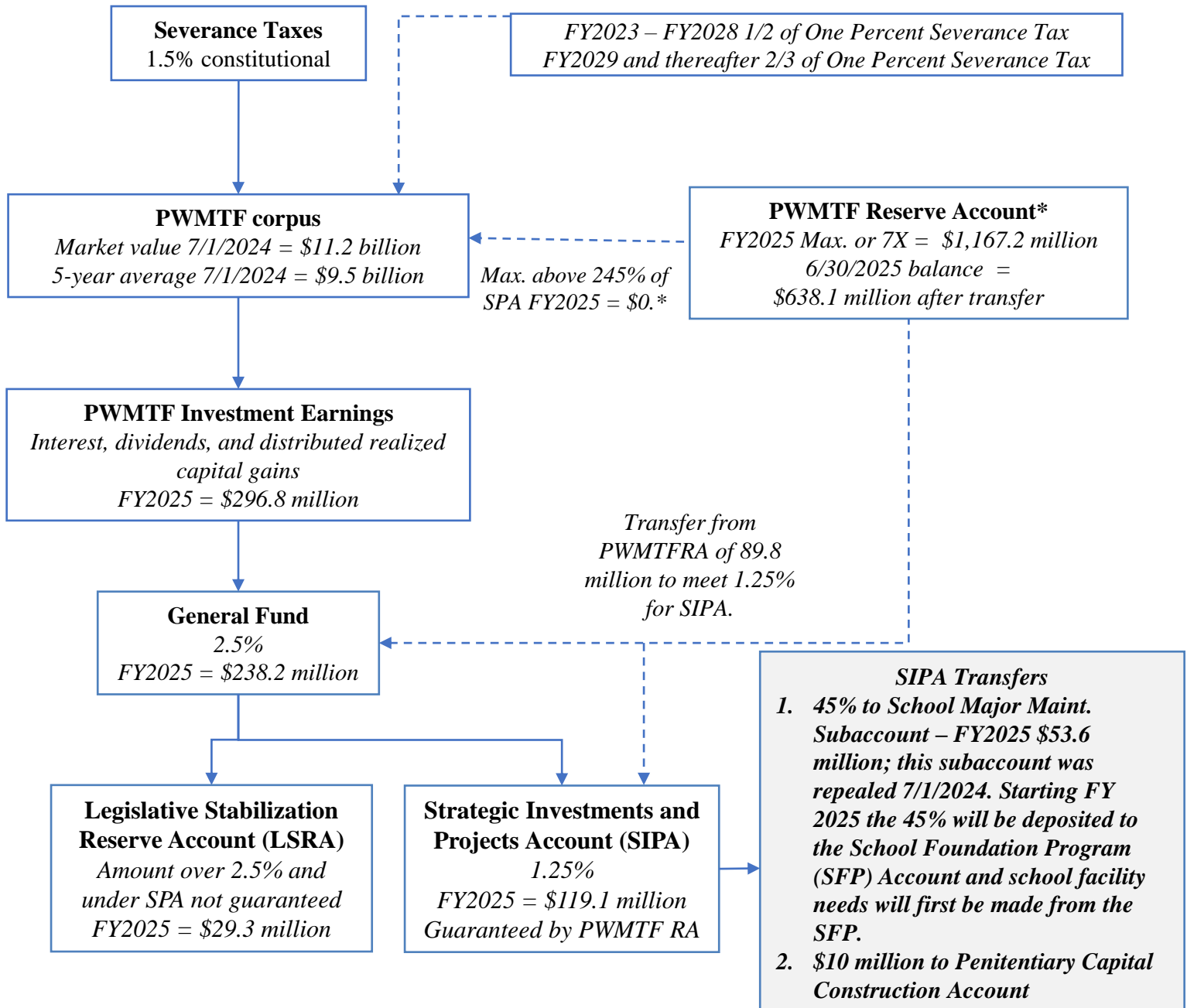
¹W.S 9-4-601(o).

FY 2025 Estimated Spending Policy W.S. 9-4-719 (d)
Permanent Wyoming Mineral Trust Fund (PWMTF)

The spending policy amount (SPA) is 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.



Notes:

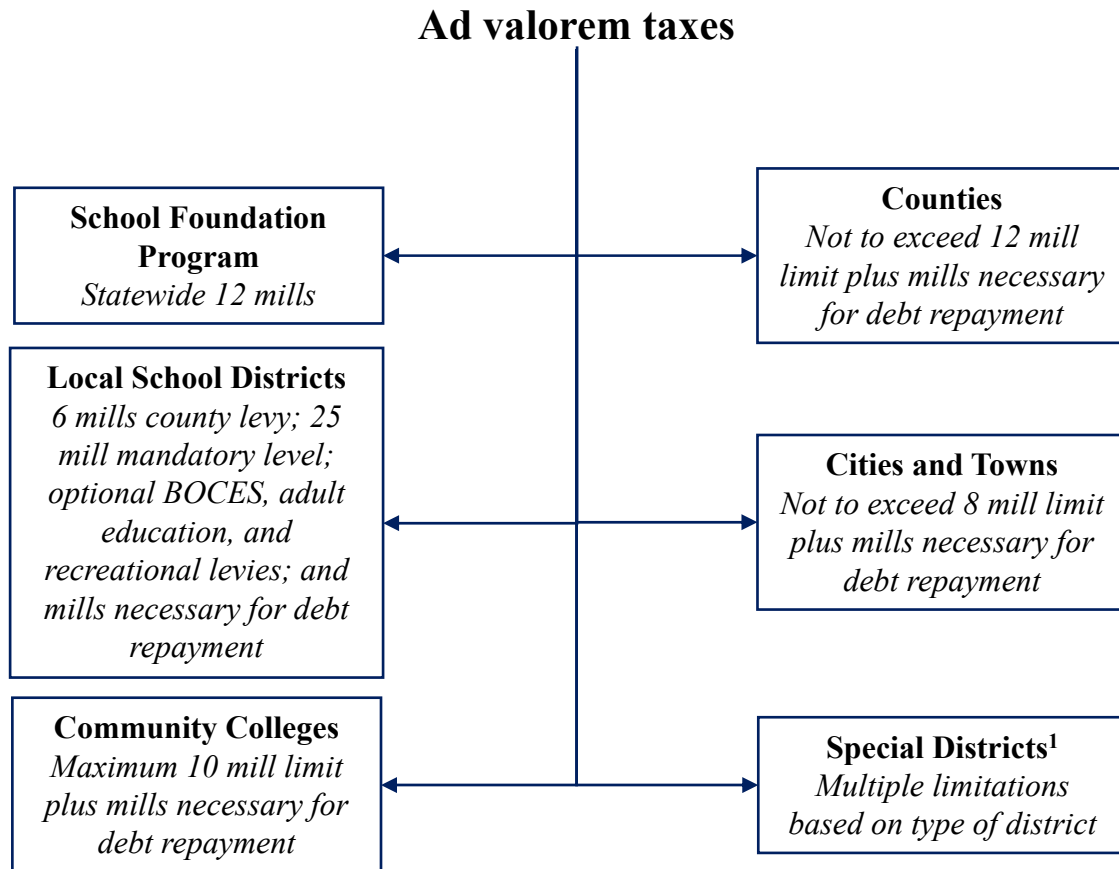
*Starting with FY2024 the statutory maximum for the PWMTF Reserve Account increased to 245% of the SPA from 150% of the SPA. Available reserve account balance includes an estimated \$29.9 million in investment earnings within the PWMTF Reserve Account for FY2025.

Distribution for FY2025

Ad Valorem Taxes

W.S. 39-13-104

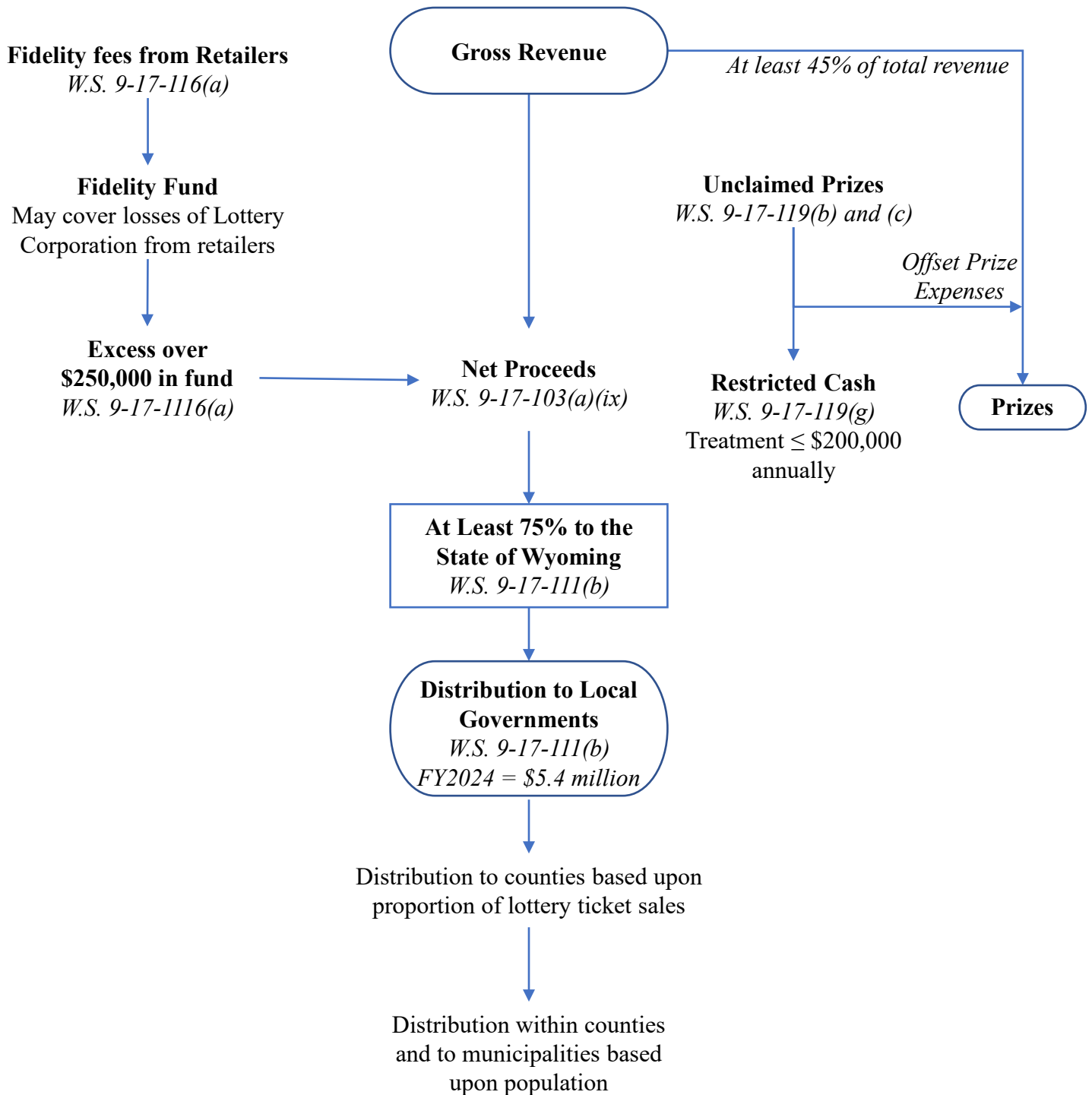
Ad valorem taxes are not collected, pooled, and distributed similar to many other major revenue sources. Therefore, this graphic shows the potential imposition (tax rate = mill levy), rather than distribution, of property taxes.



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.

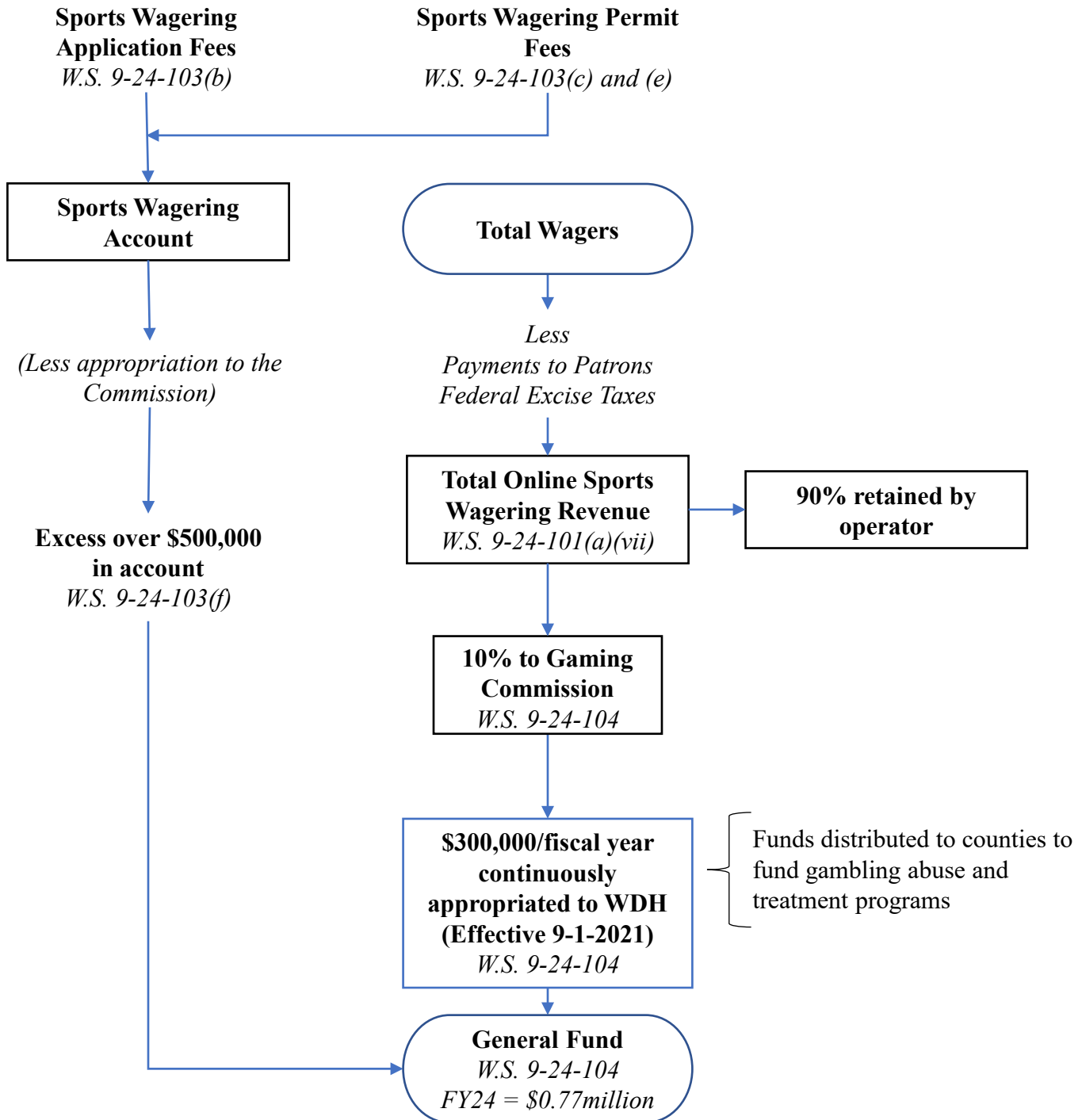
Lottery Ticket Sales W.S. 9-17-101 through 128

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.



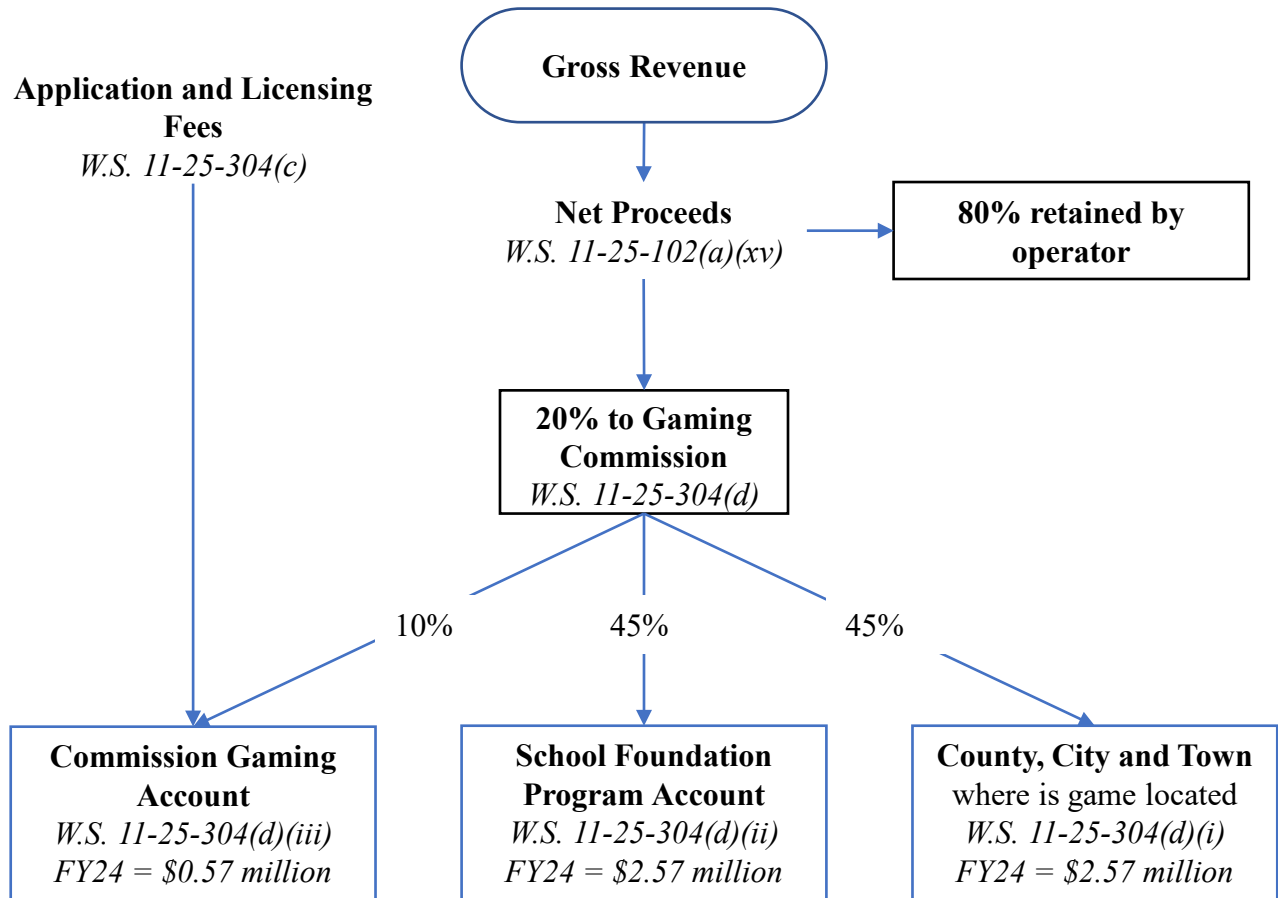
Online Sports Wagering
W.S. 9-24-101 through 106
(Effective September 1, 2022)

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.



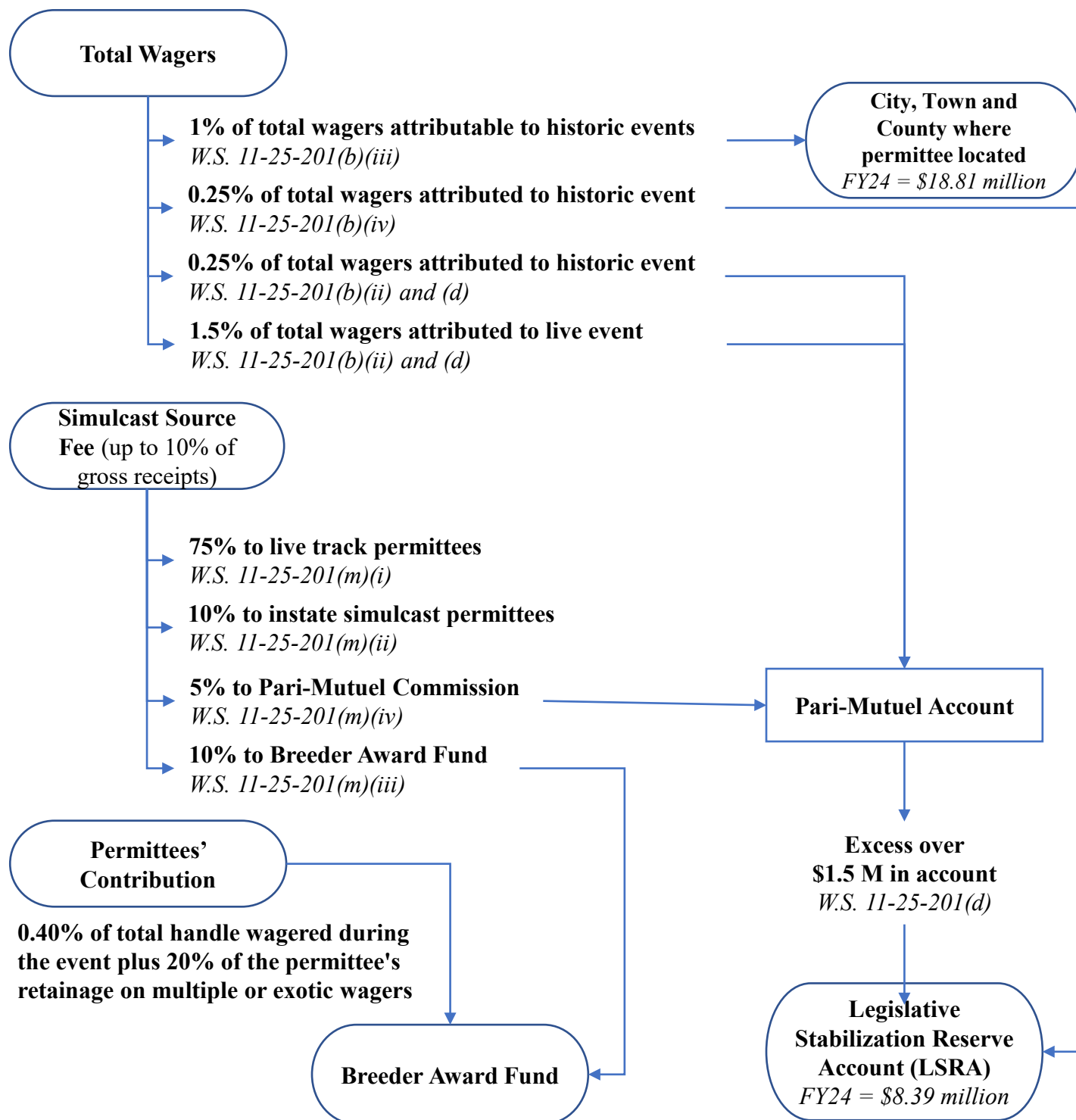
Skills Based Amusement Games W.S. 11-25-301 through 306

The Wyoming Gaming Commission was given authority to regulate skill-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.



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 and local governments.





The Appropriations Process in Detail

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. These 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 occurs in even numbered years. During the General Session, which occurs in odd numbered years, biennial budgets may be modified through supplemental budget requests.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)**. The SBD is the central budget office for state government and was established during the 2020 Budget Session (2020 Session Laws, Chapter 115). Prior to 2020, the 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 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, or federal funds, 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.

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 (and the Judiciary) in the budget process and that are ultimately enacted into law through the "budget bill."

Generally, the state budget includes:

- all executive branch agencies, as well as all boards and commissions;
- the entire judicial branch, Supreme Court, district courts, and circuit courts;
- the state supported portion of the University of Wyoming, commonly known as the block grant;
- the Wyoming Community College Commission administrative budget, including state aid to the community colleges; and
- the Public School Foundation Program expenditures (K-12 public education) and K-12 public education major maintenance and capital construction.

¹ Historically, the Legislature addressed Public School Foundation Program (SFP) funding annually. Beginning with the 1994 Session, funding for the SFP was changed to biennial funding, although the payment calculation remains on an annual basis.

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

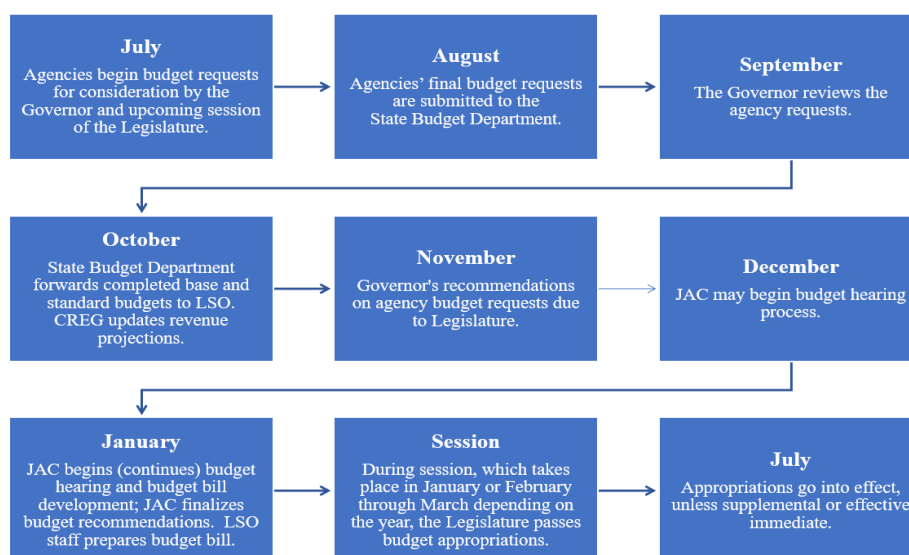
There are several items that are **not** included in the state budget including:

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

The above listed appropriations and revenue streams are generally not included in the “state budget” because they do not come under the direct budget review of the Governor, JAC or Legislature. Thus, the appropriations, expenditures, and revenue flows associated with these programs are not included in some of the discussion of the "state budget."

Budget Development: How long does the budget process take?

Budget development takes place year-round. The following is a sequential overview of the budget process:



In most years, the biennial budget development process usually begins in the late spring and early summer. These early efforts relate to the development of allocated costs that impact all agencies such as charges for information technology services, motor pool, and personnel costs.

During the summer prior to a Budget Session the SBD prepares the standard budget request for each agency. Agencies have time to review and, as needed, adjust the standard budget. 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 (W.S. 9-2-1002(a)(ix)). 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.

For any budget modifications outside the standard budget, each agency may then develop an exception budget request. An exception budget request may ask 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 the SBD by the end of August. In late summer and early autumn, agencies finalize their standard budget and any exception requests. The SBD, Governor's Office, and agencies schedule executive budget hearings, also termed the "Governor's Budget Hearings," in September and October.

In each odd-numbered year, the SBD submits what is known as the "Chapter 17 Report." 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.

The CREG meets in October and develops revenue forecasts for the upcoming biennium. The Governor compares the budget requests to the forecast revenue and works with SBD to prepare executive branch budget recommendations for the Legislature. Budget requests cannot exceed forecasted revenue and available cash balances of specified accounts. 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.

An agency that needs funds in addition to the amounts appropriated during the Budget and General 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 effectively gives an agency three separate legislative sessions in which it can request funding for a single biennium.

The FY2025-2026 biennium (July 1, 2024, through June 30, 2026) includes the following:

1. **2024 Budget Session**
Regular biennial appropriation for FY2025 and FY2026; effective immediate, if necessary, for FY2024
2. **2025 General Session**
Supplemental appropriation, if necessary, for FY2025 and FY2026
3. **2026 Budget Session**
Effective immediate appropriation, if necessary, for FY2026; regular biennial appropriation for FY2027 and FY2028

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

³ Base 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.

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. During these meetings, JAC holds budget hearings to review each agency's budget request, hear the Governor's recommendation on each of these requests, asks questions for clarification or background, and requests additional 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 but does not take any formal action.

Following agency budget hearings, 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 amend 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 weeks and typically concludes at least two weeks before the session begins during a Budget Session. During a General Session, the process typically occurs prior to and during the first few weeks of the General Session.

Once the Committee has completed its work on the budgets, the LSO 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 traditionally 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 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, and separately the Court’s, actions related to the movement of funds as found in W.S. 9-2-1005(b)(ii) (origin of the name B-11). At a high level, the B-11 process may only be used if the Governor identifies a public welfare emergency, if General Funds (GF) can be conserved, if any agency program requirements have significantly changed, or if there are unanticipated revenues from other non-GF fund sources that become available to the State. Any amounts resulting from the B-11 process are in addition to those appropriated during a legislative session. The B-11 process originates when an agency submits its request to modify its budget authority to the SBD for review. All B-11s require the Governor’s approval before funds may be transferred and expended. The B-11 process is monitored by the Legislature, specifically by the Joint Appropriations Committee, through the 10-day notification process and through quarterly reports. As a part of the 10-day notification process, the Governor, with limited exceptions, is required to provide ten days of notice prior to approving any B-11s that are: over \$100,000 from other funds (W.S. 9-2-1005(b)(ii)) or over \$1,000,000 from federal funds (W.S. 9-2-1005(g)). As a part of the quarterly reports, LSO Budget/Fiscal staff prepare a summary of all approved B-11s in a quarter organized by agency, program, and object. For both reports, the requirement is for notification only and no legislative action is necessary.

Budget authorization – This amount includes both funds appropriated by the Legislature and those transferred through the B-11 process. Therefore, the total budget authorization for an agency in a given biennium may differ from the amount originally appropriated by the Legislature.

Budget (or Spending) 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. This authority is only available to the extent that the agency collects the available 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 within 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 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 budget documents and are further defined below. Agency divisions are also commonly called programs or agency programs.

Exception budget – This is the budget request prepared by an agency if funding requested is more or less than the standard budget prepared by the SBD. Agencies submit exception requests as a component of the entire budget request, and it is presented to the Governor for recommendation to JAC and the Legislature. Examples of exception requests include the 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 individual expenditure codes are often referred to as “object codes.” A general description of each expenditure 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, utilities, supplies, travel, and information technology (IT) software and hardware;
- *300 series* – cost allocation;
- *400 series* – 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;
- *900 series* – contractual expenditures.

Given the broad nature of expenditure series, agencies may 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), also allows agencies to further categorize expenditures at the sub-object level, under each object code for increased specificity of each transaction by an agency. For example, within the 200 expenditure series (support services), there is object code 0203 (utilities), which includes sub-object code 0203.01 (electrical power), 0203.02 (fuel) and 0203.05 (sanitation).

Flex authority – Language within the text of the budget bill, often found in Sections 305 and 306, that overrides existing statutes and enables the Governor to transfer GF dollars between agencies, and programs within agencies, that would otherwise not be allowed. The amount of the authority varies from one budget session to another. For BFY2025-2026, 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 of Wyoming. In some instances, the Legislature has granted specific agencies, including the Department of Environmental Quality, the Department of Health, and the Department of Corrections, “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 (and object codes) as explained above. They are presented in the budget documents and consist of a three-digit numeric code.

Mirror Budget Bill – Historically, as a part of the Joint Rules of the Legislature, the budget bill has been considered a “mirror” bill. Under the “mirror” bill process, LSO staff create two identical copies of the budget bill and one becomes a Senate file and the other a House bill. Each bill consists of the JAC's recommendations as approved by the Committee. While there are two identical bills introduced, only one bill eventually encompasses the action from both chambers and is dealt with by a conference committee and is passed into law.

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

BFY 2025-2026 Appropriations

(\$ millions)

As of April 19, 2024

	Trad. Funds¹	FF/OF	Total
K-12 Education ⁽²⁾	\$18.6	\$2,441.5	\$2,460.1
University of Wyoming ⁽²⁾	\$534.6	\$0.0	\$534.6
Community Colleges ⁽²⁾	\$300.2	\$2.7	\$303.0
Health	\$1,004.9	\$1,239.1	\$2,244.1
Justice, Public Safety & Corrections	\$489.8	\$90.1	\$580.0
Family Services	\$160.8	\$167.7	\$328.5
Employment, Econ. Dev. & Commerce	\$142.3	\$298.3	\$440.6
Natural Res., Environ. & Recreation ⁽²⁾	\$195.7	\$423.1	\$618.8
Transportation ⁽²⁾	\$8.6	\$241.6	\$250.2
General Government ⁽³⁾	\$616.7	\$1,564.7	\$2,181.4
Capital Construction, Endowments, etc.	\$100.4	\$459.9	\$560.2
Direct Local Government ⁽²⁾	\$146.3	\$0.0	\$146.3
Transfers ⁽³⁾	\$270.5	\$0.0	\$270.5
Total	\$3,989.5	\$6,928.7	\$10,918.2

⁽¹⁾ Traditional funds include the General Fund (GF), the Budget Reserve Account (BRA), the Legislative Stabilization Reserve Account (LSRA), and the Strategic Investments & Projects Account (SIPA). Succeeding pages only include GF appropriations in the GF column and include BRA, LSRA, and SIPA appropriations in the OF column.

⁽²⁾ These appropriations do not include significant funds received and expended which are outside of the legislative process. Estimates for revenues and expenditures outside the process are: Local School Districts (\$1.836 B); Transportation (\$1.492 B); Game and Fish (\$208 M incl. \$3 M one-time); University (\$690 M); Community Colleges (\$484 M); and County and Municipal funds.

⁽³⁾ These include statutory transfers and appropriations of \$20 M LSRA for public health emergencies, \$20 M SIPA for the State Penitentiary Cap. Con account, and a transfer to the School Maj. Maint. Subaccount, \$105.7 SIPA.



Summary of Profiled Accounts

General Fund (GF) – This fund includes the primary appropriations 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. The Legislature has designated this short-term savings account 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. In 2023 Wyoming Session Laws, Chapter 175, beginning in FY 2025, the Legislature consolidated the SFP and the School Capital Construction Account (SCCA) and eliminated the SCCA. Therefore, the SFP also serves as the primary account funding K-12 school district capital construction, major maintenance, and operations of the School Facilities Commission and State Construction Department's School Facilities Division.

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.

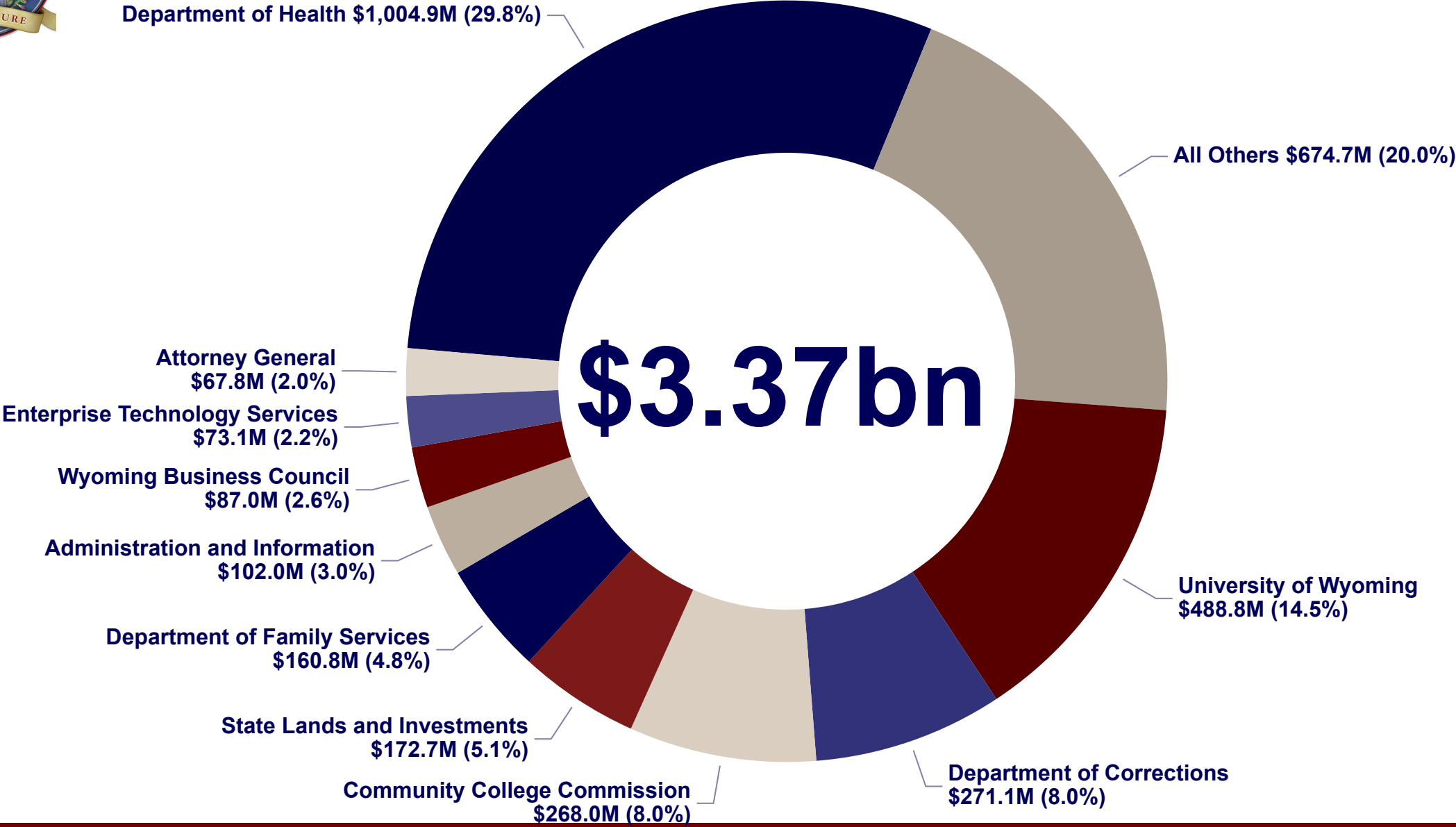
Water Development Account II – This account, created by W.S. 41-2-124(a)(ii), is designated for projects completed and in use prior to 1970 for funding for reconnaissance and

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.

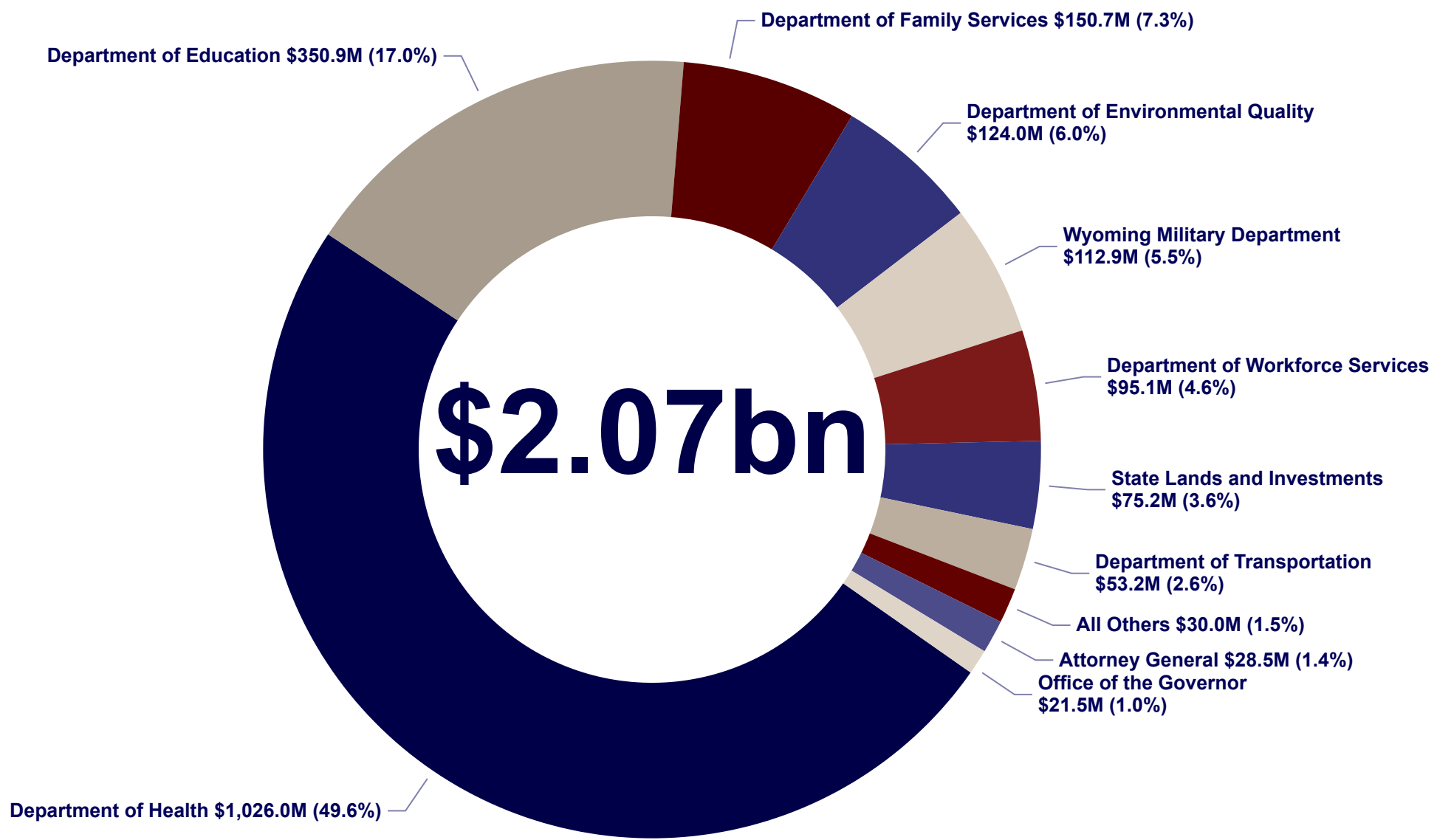


BFY 2025-2026 Top Ten Largest GF Appropriations by Agency, Excluding Transfers



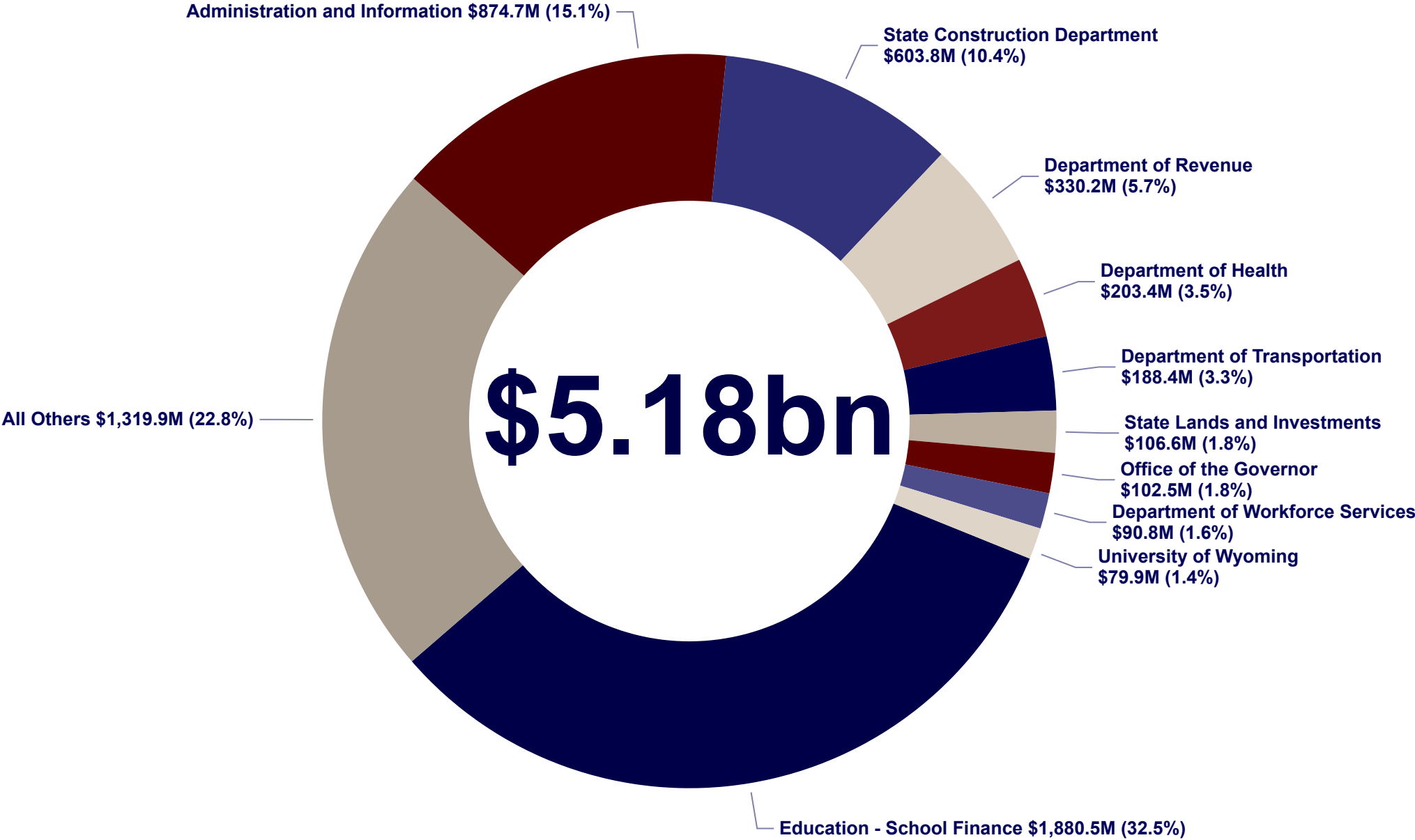


BFY 2025-2026 Top Ten Largest FF Appropriations by Agency, Excluding Transfers



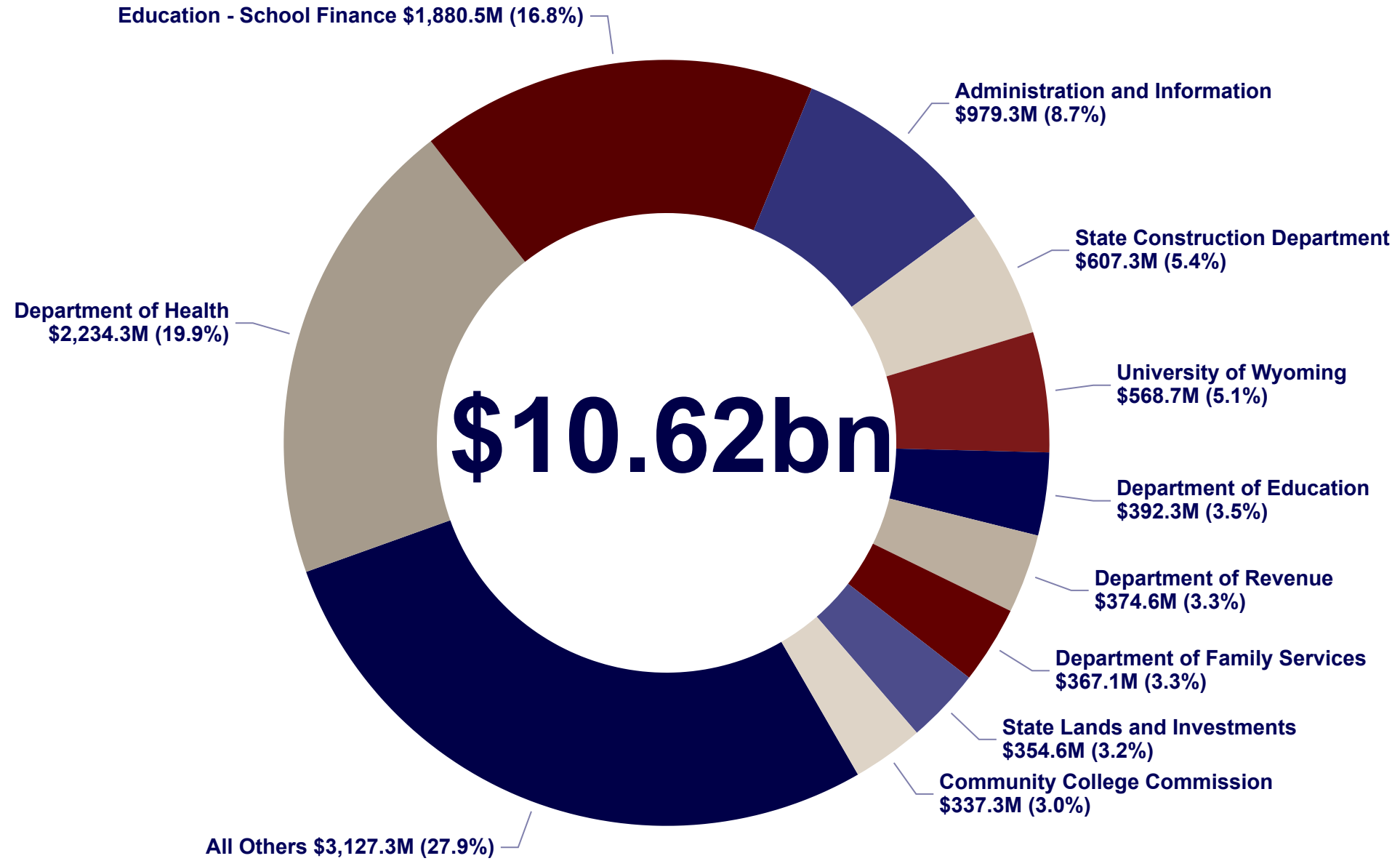


BFY 2025-2026 Top Ten Largest OF Appropriations by Agency, Excluding Transfers





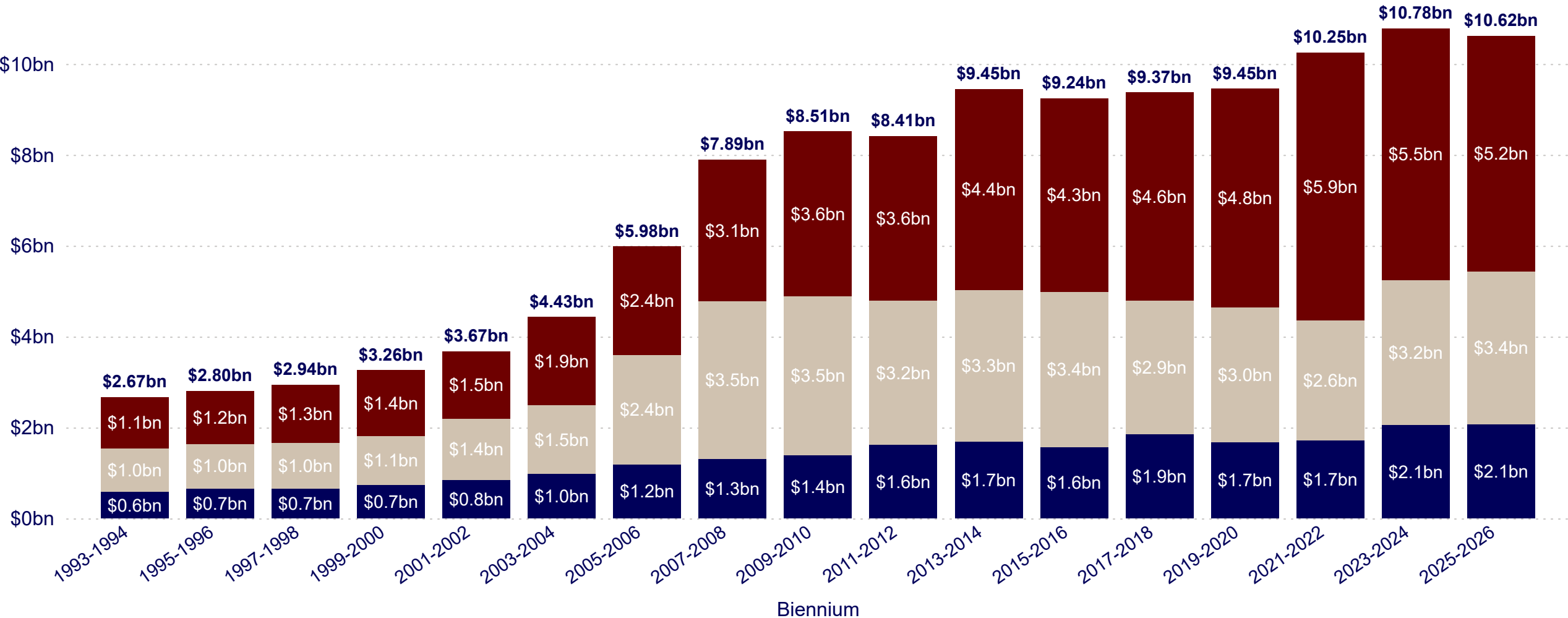
BFY 2025-2026 Top Ten Largest Appropriations by Agency, Excluding Transfers





Historical Appropriations by Fund, Excluding Transfers

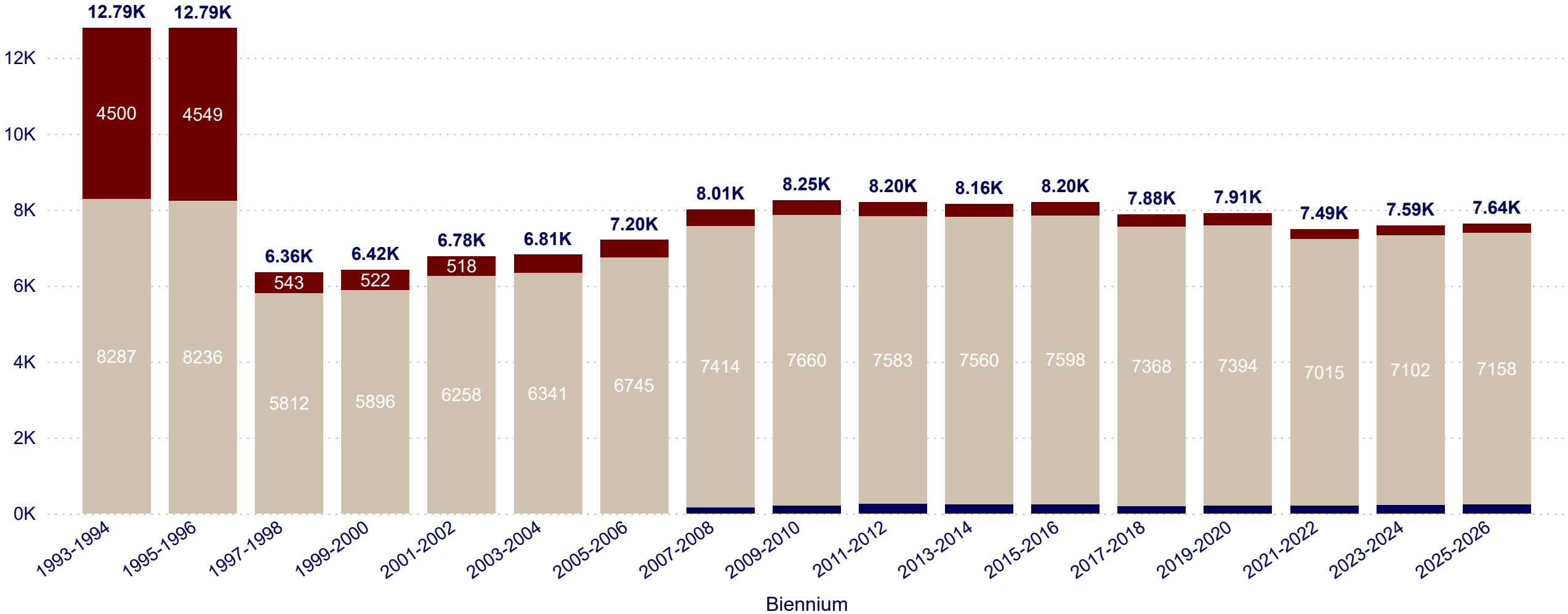
● Federal Fund ● General Fund ● Other Funds





Historical Authorized Employees by Position Type

Position Type ● AVEC ● FTE ● PTE



Summary of Appropriations from Traditional Funds (General Fund and Reserve Accounts) through the 2024 Budget Session

Biennium	15-16	17-18	19-20	21-22	23-24	25-26
General Fund (GF) appropriations, including dollars to SFP	3,512,665,150	2,927,366,493	3,074,605,982	2,495,218,886	3,187,720,942	3,465,949,523
Percentage change from previous biennium	5.51%	-16.66%	5.03%	-18.84%	27.75%	8.73%
Cumulative percentage change from 15-16 biennium	0.00%	-16.66%	-12.47%	-28.97%	-9.25%	-1.33%
Appropriations from reserves:						
Budget Reserve Account (BRA)						
PWMTF Spending Policy Reserve Account (PWMTF RA)		48,333,074	68,519,348		109,033,233	189,500,000
School Foundation Program Reserve Account (SFPRA)			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	228,523,799	359,243,005
Legislative Stabilization Reserve Account (LSRA)		320,135,078	168,333,074	365,920,596	130,000,000	120,000,000
Total appropriations from reserves	28,629,704	500,515,841	402,228,077	693,804,253	471,590,872	668,743,005
Percentage change from previous biennium	NA	1648.24%	-19.64%	72.49%	-32.03%	41.81%
Cumulative percentage change from 15-16 biennium	0.00%	1648.24%	1304.93%	2323.37%	1547.21%	2235.84%
Total appropriations from GF and reserves	3,541,294,854	3,427,882,334	3,476,834,059	3,189,023,139	3,659,311,814	4,134,692,528
Percentage change from previous biennium	6.37%	-3.20%	1.43%	-8.28%	14.75%	12.99%
Cumulative percentage change from 15-16 biennium	0.00%	-3.20%	-1.82%	-9.95%	3.33%	16.76%
Approps to savings (permanent to more temporary) accounts and transfers:						
PWMTF Corpus	134,181,910			75,000,000	367,594,147	100,000,000
PWMTF RA	75,780,059	95,156,184	69,269,399	149,369,843	314,700,000	
SIPA	0	154,571,123	20,912,033	332,769,953	216,265,711	246,900,000
LSRA		150,271,122	100,428,670	770,326,369	576,400,347	244,032,217
School Foundation Program Reserve Account (SFP RA)	100,000,000				132,856,116	
Common School Permanent Land Fund (CSPLF)				75,000,000	33,100,000	
Common School Permanent Land Fund RA (CSPLFRA)					139,653,943	0
State Facility Construction Account	15,700,000	\$ 4,300,000				
Transfers to other accounts	36,665,000				262,958,085	\$ 30,000,000
Appropriations from GF and BRA to savings accounts	362,326,969	404,298,429	190,610,102	1,402,466,165	2,043,528,349	620,932,217
Percentage change from previous biennium	-40.57%	11.58%	-52.85%	635.78%	45.71%	-69.61%
Cumulative percentage change from 15-16 biennium	0.00%	11.58%	-47.39%	287.07%	464.00%	71.37%
Total appropriations from GF and reserves (with savings)	3,903,621,823	3,832,180,763	3,667,444,161	4,591,489,304	5,702,840,163	4,755,624,745
Percentage change from previous biennium	-0.90%	-1.83%	-4.30%	25.20%	24.20%	-16.61%
Cumulative percentage change from 15-16 biennium	0.00%	-1.83%	-6.05%	17.62%	46.09%	21.83%

Notes:

Other savings/transfer appropriations include: GF to water accounts (\$41,665,000 in 15-16); GF to the Fish Hatchery Account within the Permanent Land Fund (\$5,000,000 in 15-16); GF to and Wildlife and Natural Resource Trust Fund (\$75,000,000 in 23-24); and GF to the Cultural Trust Fund (\$2,500,000 in 23-24).

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.

FY 2024-25 appropriations reflect action taken through the 2024 Budget Session as illustrated in the October 31, 2024 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, tuition, and teacher extra compensation). School

³See W.S. 21-13-309(t).

⁴See W.S. 21-13-309(o) and (u).

districts receive additional state funding outside the “guarantee” for items such as special education, 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 a combination of local school district revenues and state revenues. The state revenues provide a supplemental amount (entitlement payment) to a school district when its local revenues do not equal its guarantee amount. In the instance the local revenues exceed the guarantee amount, the district pays the state the difference (recapture payment) 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

Historic Data

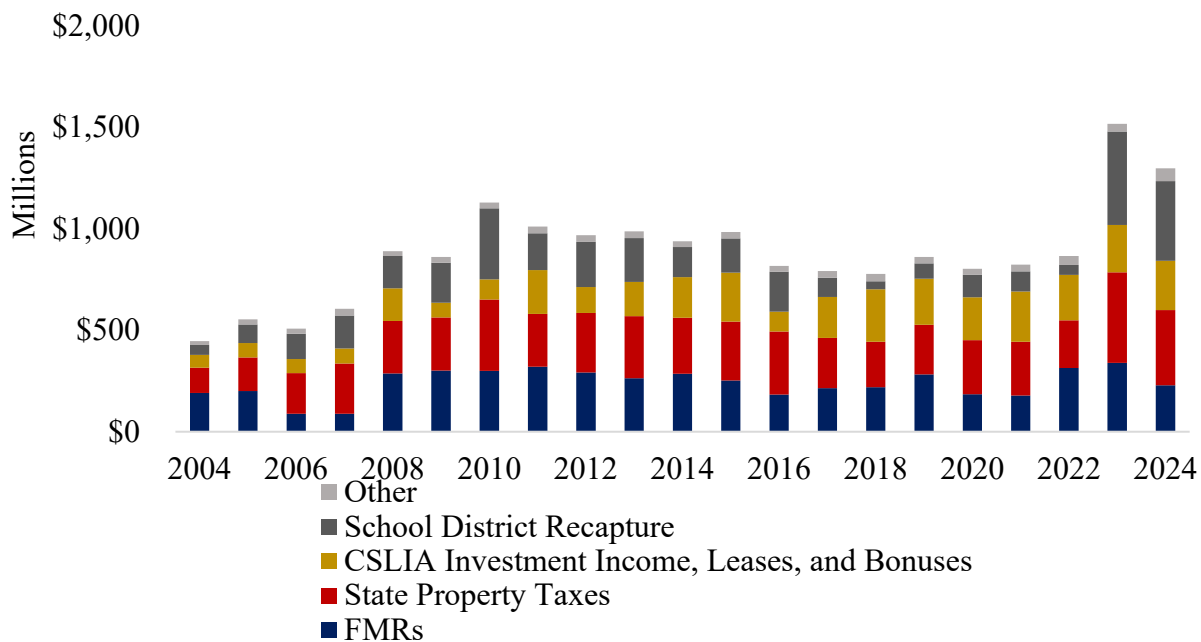
A series of interactive visualizations depicting historical K-12 school finance information at both a statewide and school-district level can be found on the LSO’s [website](#). The visualizations contain historical information on student enrollment, funding from the SFP, local school district revenues supporting the SFP, state revenues supporting the SFP and school capital construction, and appropriations supporting school capital construction, including major maintenance payments.

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

Public School Foundation Program Account

The Public 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. In the 2023 General Session, the School Capital Construction Account was consolidated into the SFP, beginning FY2025. The SFP 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, state royalties on school lands, recapture revenue from local school districts, investment income from the Permanent Wyoming Mineral Trust Fund, and other minor revenues (auto taxes, federal E-Rate, self income on the SFP, skill-based amusement game proceeds, car company taxes, capital construction infrastructure recapture revenue, and penalties and interest). The SFP may also receive direct appropriations and transfers, as directed by the Legislature.

Revenue by Source (FY2004 to FY2024)



Source: October 2024 CREG Report and LSO analysis.

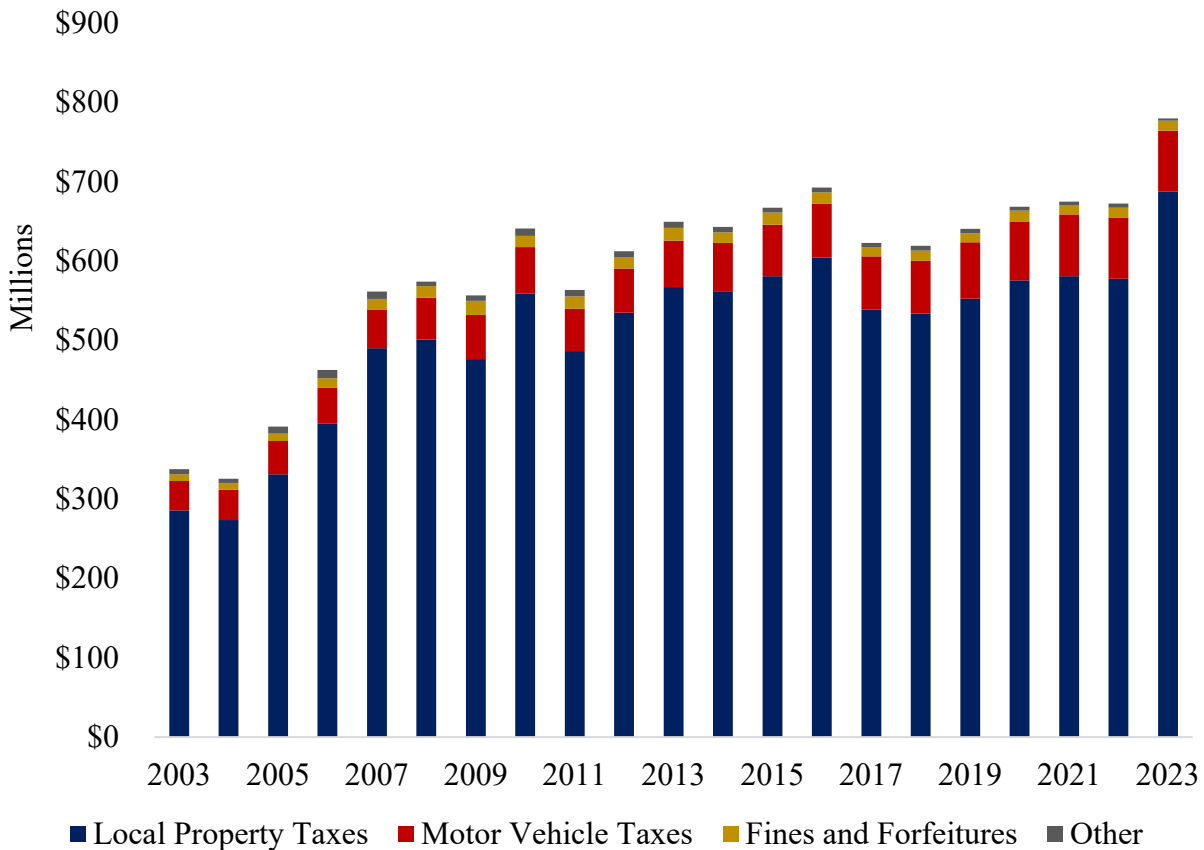
Revenue by Source (FY2020 to FY2024)

Fiscal Year	CSLIA Investment Income, Leases, and Bonuses					Total
	FMRs	State Property Taxes	CSLIA Investment Income, Leases, and Bonuses	School District Recapture	Other	
2020	\$184,847,004	\$265,900,771	\$212,288,900	\$110,071,809	\$29,472,778	\$802,581,261
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
2023	\$339,523,981	\$446,227,917	\$232,967,611	\$460,315,510	\$37,808,428	\$1,516,843,448
2024	\$228,883,062	\$370,538,946	\$243,023,844	\$392,542,375	\$63,744,324	\$1,298,732,550

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 (FY2003 to FY2023)



Source: LSO analysis of Wyoming Department of Education data.

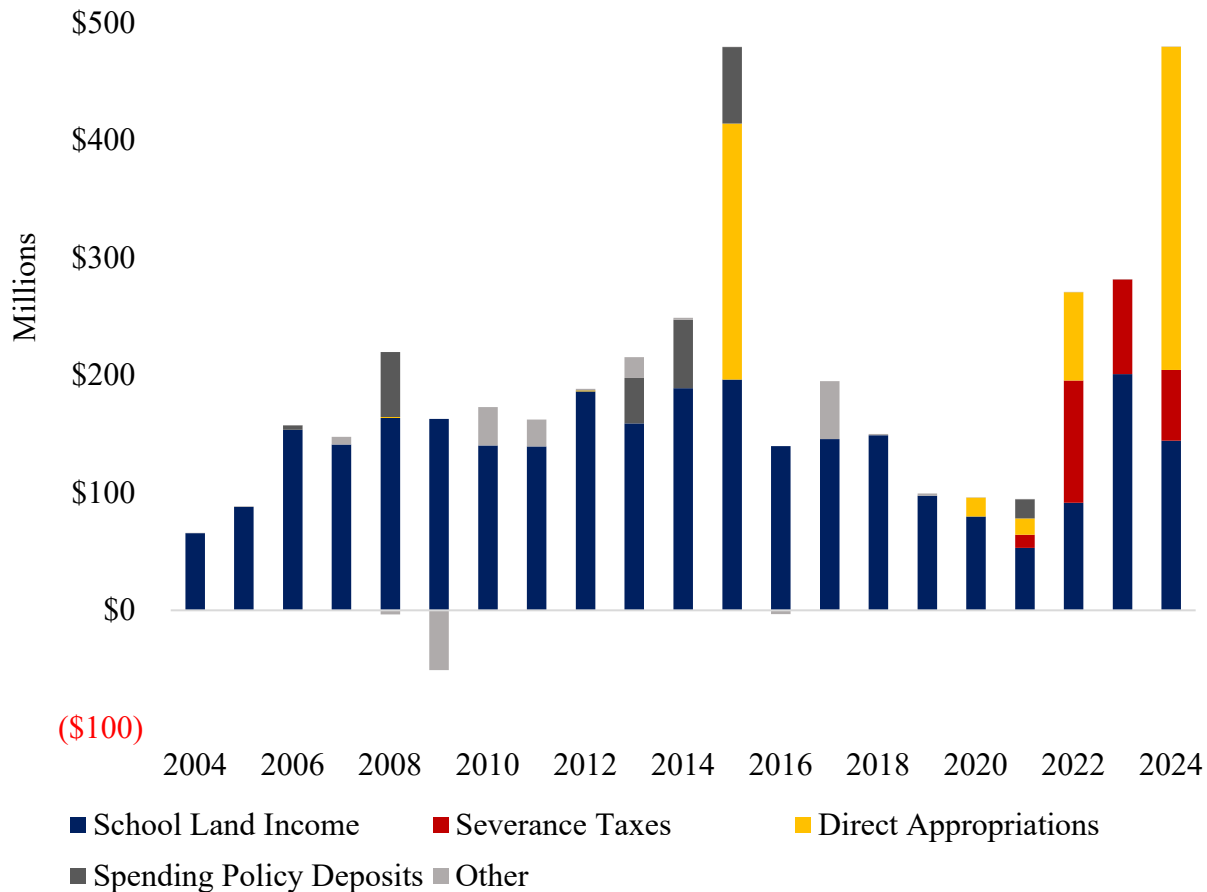
Revenue by Source (FY2019 to FY2023)

Fiscal Year	Local Property Taxes (25 and 6 Mill, less Recapture Payments)	Motor Vehicle Taxes	Fines and Forfeitures	Other	Total
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
2022	\$577,505,406	\$77,016,371	\$12,603,542	\$5,416,012	\$672,541,330
2023	\$687,861,611	\$76,461,395	\$12,444,350	\$2,986,812	\$779,754,168

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 (FY2004 to FY2024)



Source: LSO analysis of WOLFS and historical data.

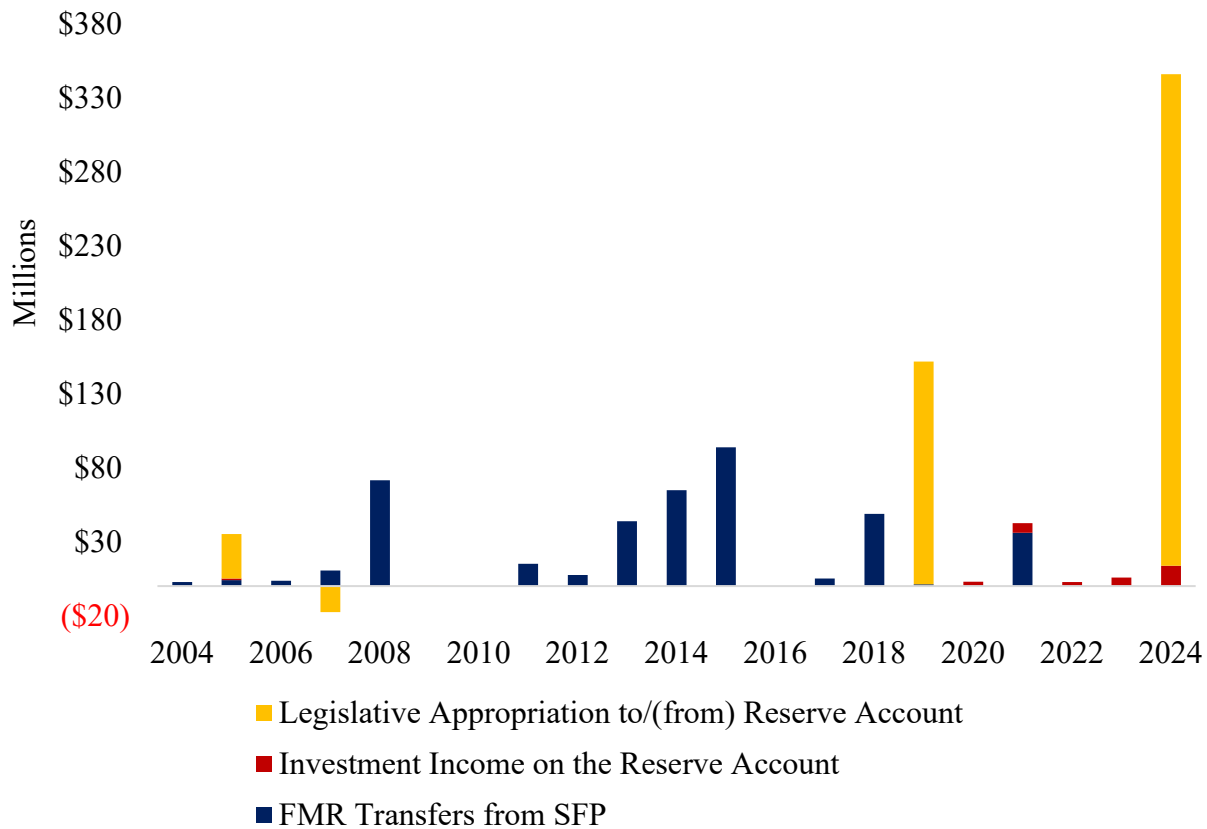
Revenue by Source (FY2020 to FY2024)

Fiscal Year	School Land Income	Severance Taxes	Direct Appropriations	Spending Policy Deposits	Other	Total
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
2023	\$200,967,604	\$80,612,066	\$0	\$0	\$2,890	\$281,579,670
2024	\$144,336,338	\$60,114,273	\$275,172,496	\$0	\$117,078	\$479,623,107

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 (FY2004 to FY2024)

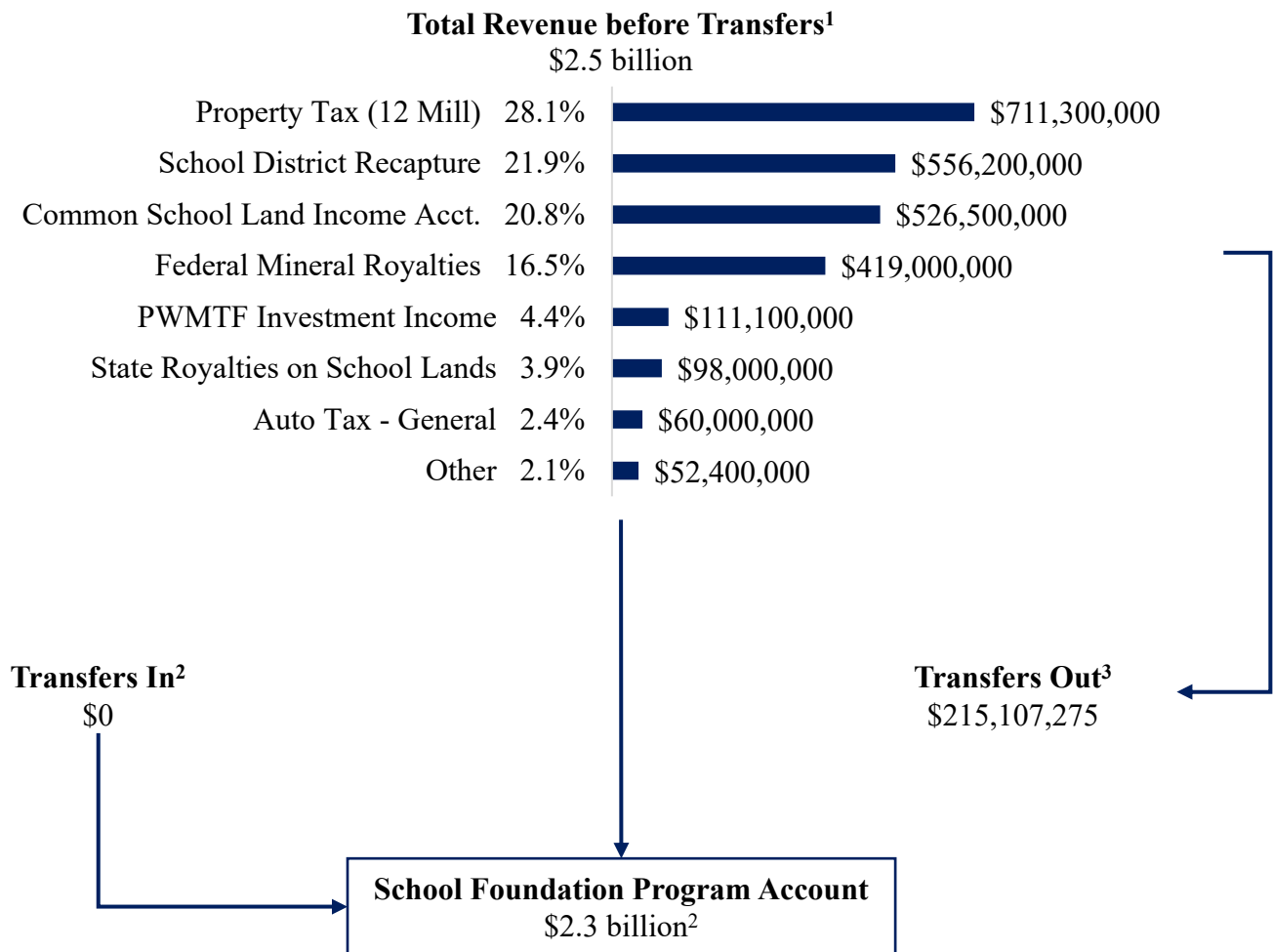


Source: LSO analysis of WOLFS and historical data.

Revenue by Source (FY2020 to FY2024)

Fiscal Year	FMR Transfers from SFP	Investment Income on the Reserve Account	Legislative Appropriation to/(from) Reserve Account	Total
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
2023	\$0	\$5,838,389	\$0	\$5,838,389
2024	\$0	\$13,865,542	\$332,150,829	\$346,016,372

Estimated Revenues for BFY2025-2026
Public School Foundation Program Account
(SFP)
W.S. 21-13-306



¹In this chart, “Other” includes federal E-Rate, self income on the SFP, skill-based amusement game proceeds, car company taxes, capital construction infrastructure recapture revenue, school-based Medicaid revenue, 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)).

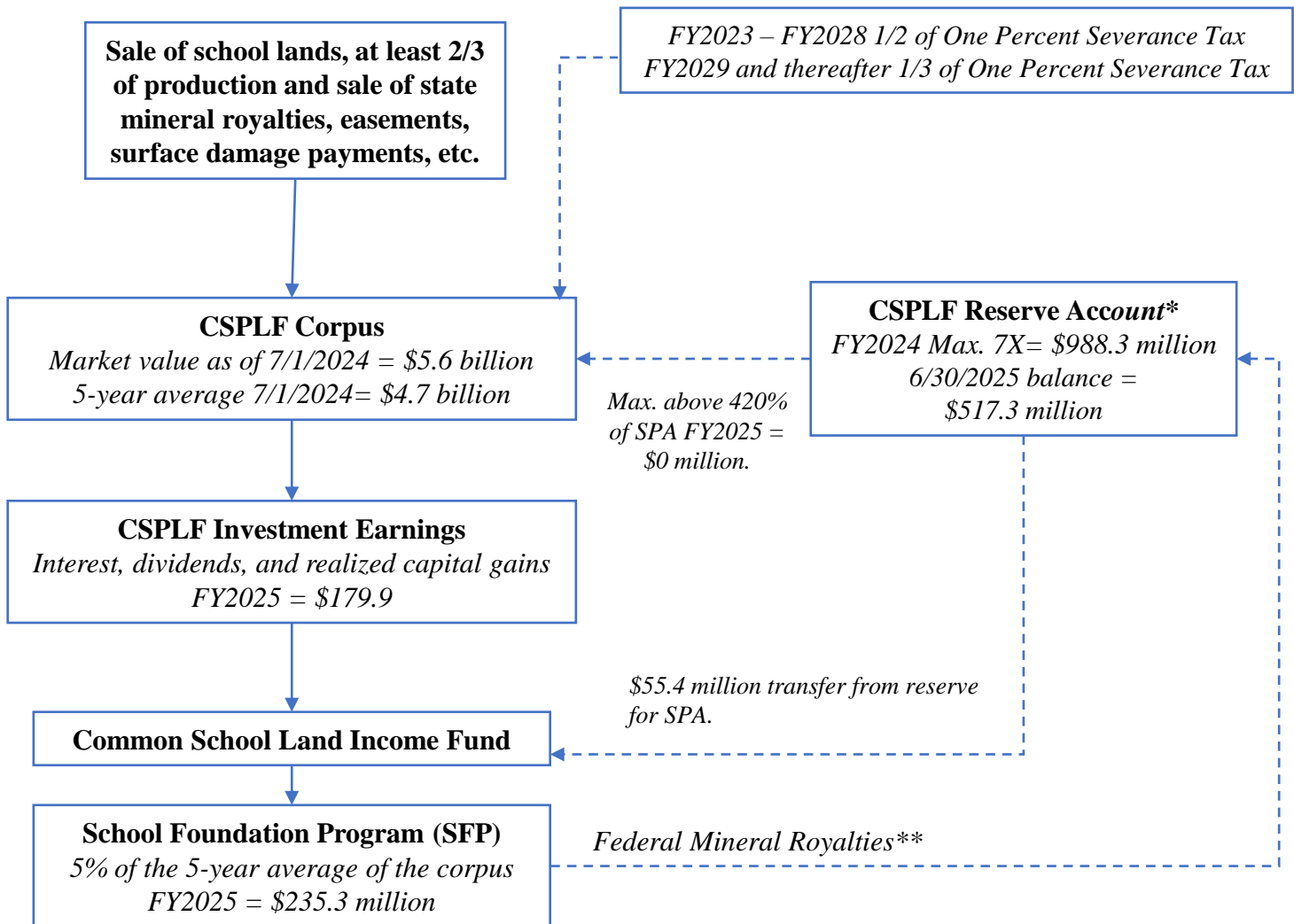
³Pursuant to 2024 Wyoming Session Laws, Chapter 118, Section 300(g), \$215,107,275 is transferred from the SFP to the Common School Permanent Fund Reserve Account (CSPLF RA). There also is an automatic appropriation to the CSPLF RA from federal mineral royalty amounts exceeding \$200 million that would otherwise be deposited in the SFP, if investment income exceeds the statutory spending policy amount.

FY 2025 Estimated Spending Policy W.S. 9-4-719 (h) Common School Permanent Land Fund (CSPLF)

The spending policy amount (SPA) is 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.

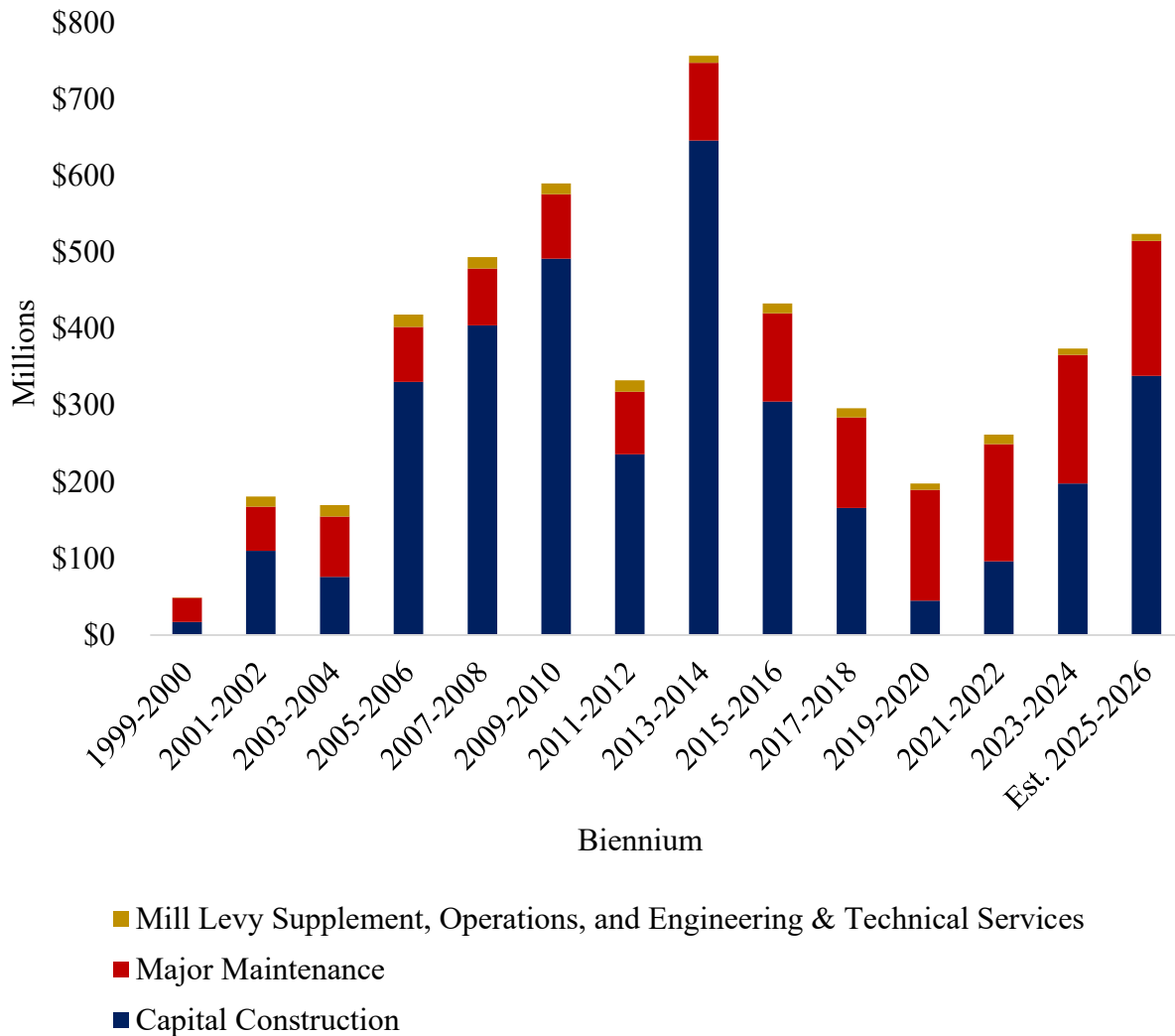


Notes:

*The SPA is assured from the CSPLF Reserve Account to the Common School Land Income Fund. The excess within the CSPLF Reserve Account over 420% of the SPA is directed to the CSPLF corpus (automatic appropriation). Starting with FY2024 the statutory maximum for the CSPLF Reserve Account was increased from 150% of the SPA to 420% of the SPA Available reserve account balance includes an estimated \$22.4 million in investment earnings within the CSPLF Reserve Account for FY2025. It is estimated the \$215.1 million deposit from a military land exchange per 2024 Session Laws, Chapter 118, Section 300(g) will occur in FY2026.

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

Historical K-12 School Capital Construction Appropriations



Source: LSO analysis.

Appropriations by Category (BFY2017-2018 to Estimated BFY2025-2026)

Biennium	Capital Construction	Major Maintenance	Mill Levy Supplement, Operations, and Engineering & Technical Services	Total
2017-2018	\$165,940,479	\$118,500,000	\$11,751,532	\$296,192,011
2019-2020	\$45,048,949	\$144,500,000	\$8,575,936	\$198,124,885
2021-2022	\$96,418,769	\$153,000,000	\$12,422,474	\$261,841,243
2023-2024	\$198,114,108	\$167,965,715	\$8,088,504	\$374,168,327
Est. 2025-2026	\$338,603,401	\$176,112,379	\$9,307,654	\$524,023,434



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 Research and Economic Development Division 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's Tomorrow Scholarship Program, Wyoming Investment in Nursing Program, Veteran's Tuition 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 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.

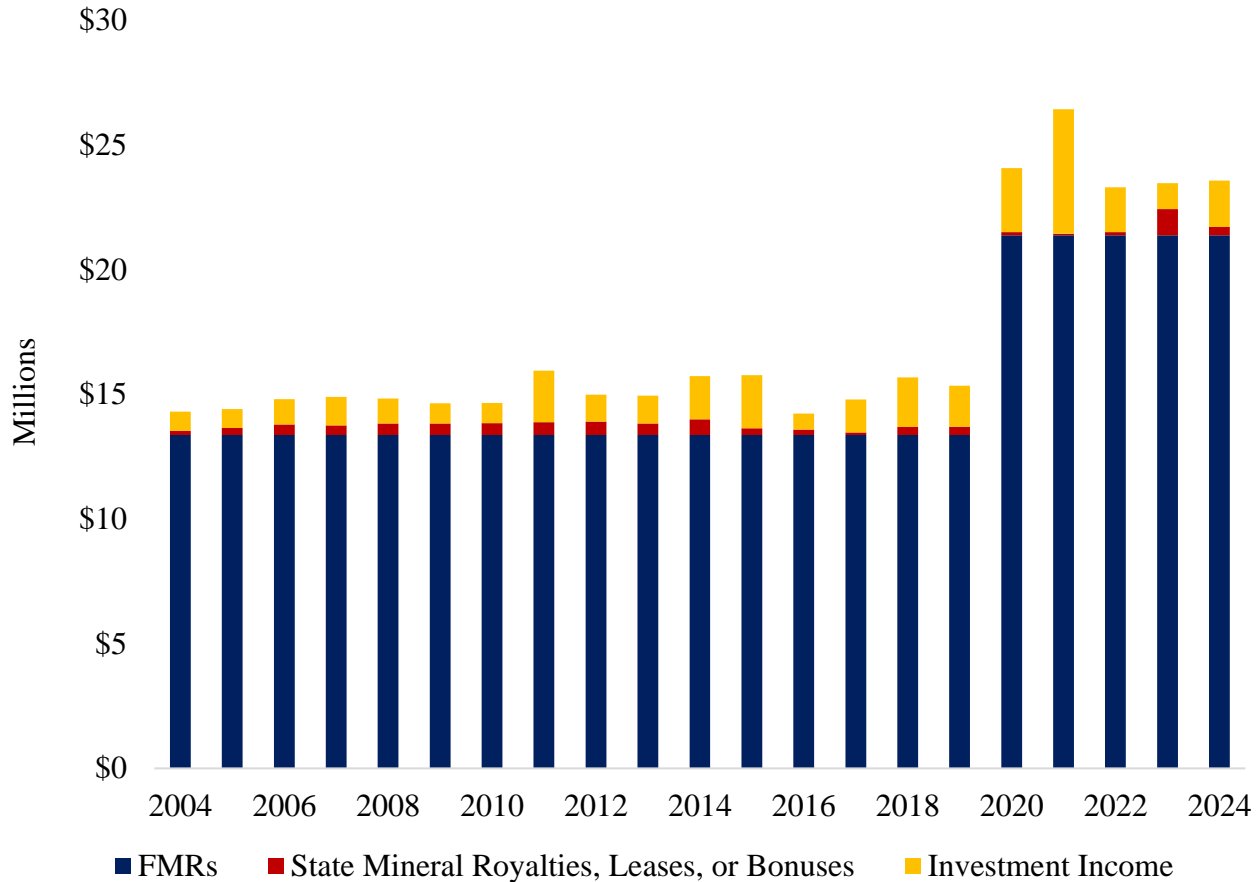
Funding

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 FY 2021, 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.



Source: October 2024 CREG Report and STO Annual Reports.

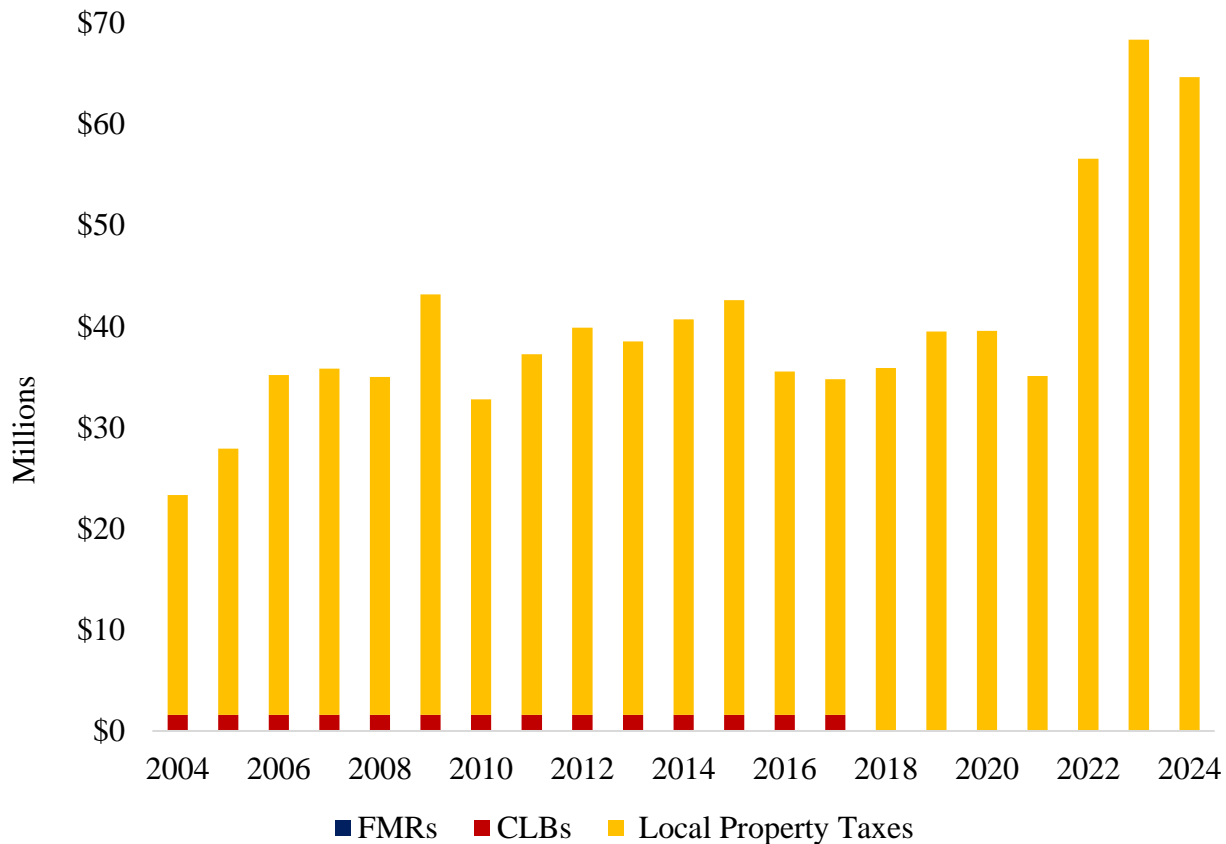
Revenue by Source (FY2020 to FY2024)

Fiscal Year	Federal Mineral Royalties	State Mineral Royalties, Leases, or Bonuses	State Investment Income	Total
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
2023	\$ 21,365,000	\$ 1,060,155	\$ 1,036,492	\$ 23,461,647
2024	\$ 21,365,000	\$ 341,886	\$ 1,852,911	\$ 23,559,797

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 (FY2004 to FY2024)



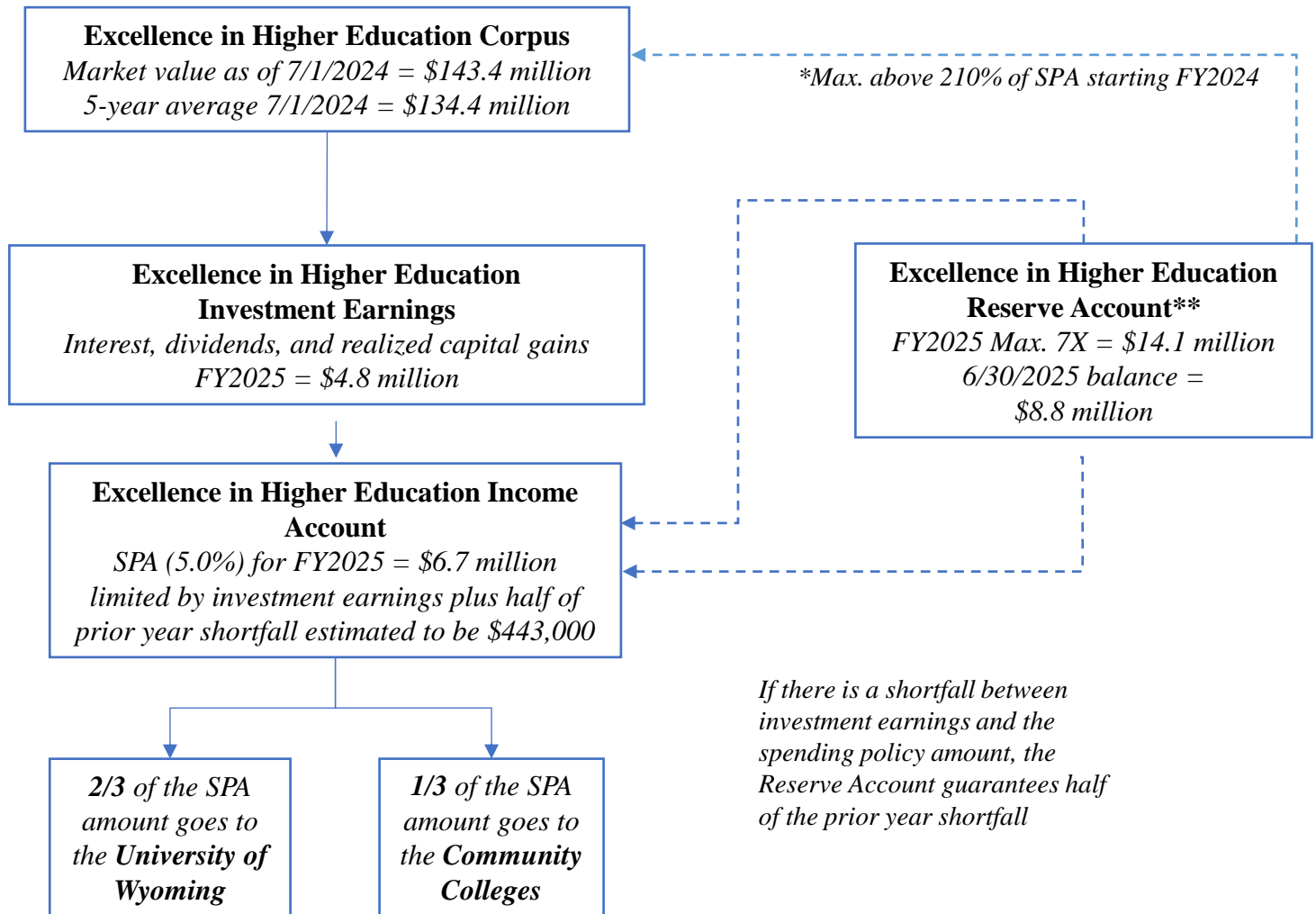
Source: October 2024 CREG Report and Department of Revenue Annual Reports.

Revenue by Source (FY2020 to FY2024)

Fiscal Year	FMRs	CLBs	Local Property Taxes	Total
2020	\$ 0	\$ 63,460	\$ 35,894,533	\$ 39,544,532
2021	\$ 0	\$ 46,080	\$ 39,426,714	\$ 35,096,915
2022	\$ 0	\$ 46,080	\$ 56,534,000	\$ 56,580,080
2023	\$ 0	\$ 0	\$ 68,350,445	\$ 68,350,445
2024	\$ 0	\$ 0	\$ 64,666,828	\$ 64,666,828

FY 2025 Estimated Spending Policy W.S. 9-4-719 Excellence in Higher Education Endowment (EHEE) Program

The Spending Policy Amount (SPA) is five percent of the five-year average market value of the fund. The amount distributed to institutions during the fiscal year is the lesser of the actual investment earnings deposited into the EHEE Income Account or the SPA. Earnings in excess of the SPA are transferred from the EHEE Income Account to the EHEE Reserve Account. If the investment earnings are less than the SPA, one-half of the difference between the SPA and the actual investment earnings is distributed from the EHEE Reserve Account to the institutions not later than 90 days after the prior fiscal year, 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 spending policy amount is reached or exceeded. The remainder (10 percent) is set aside by the institution to be used to supplement investment earnings in years in which the spending policy is not reached.



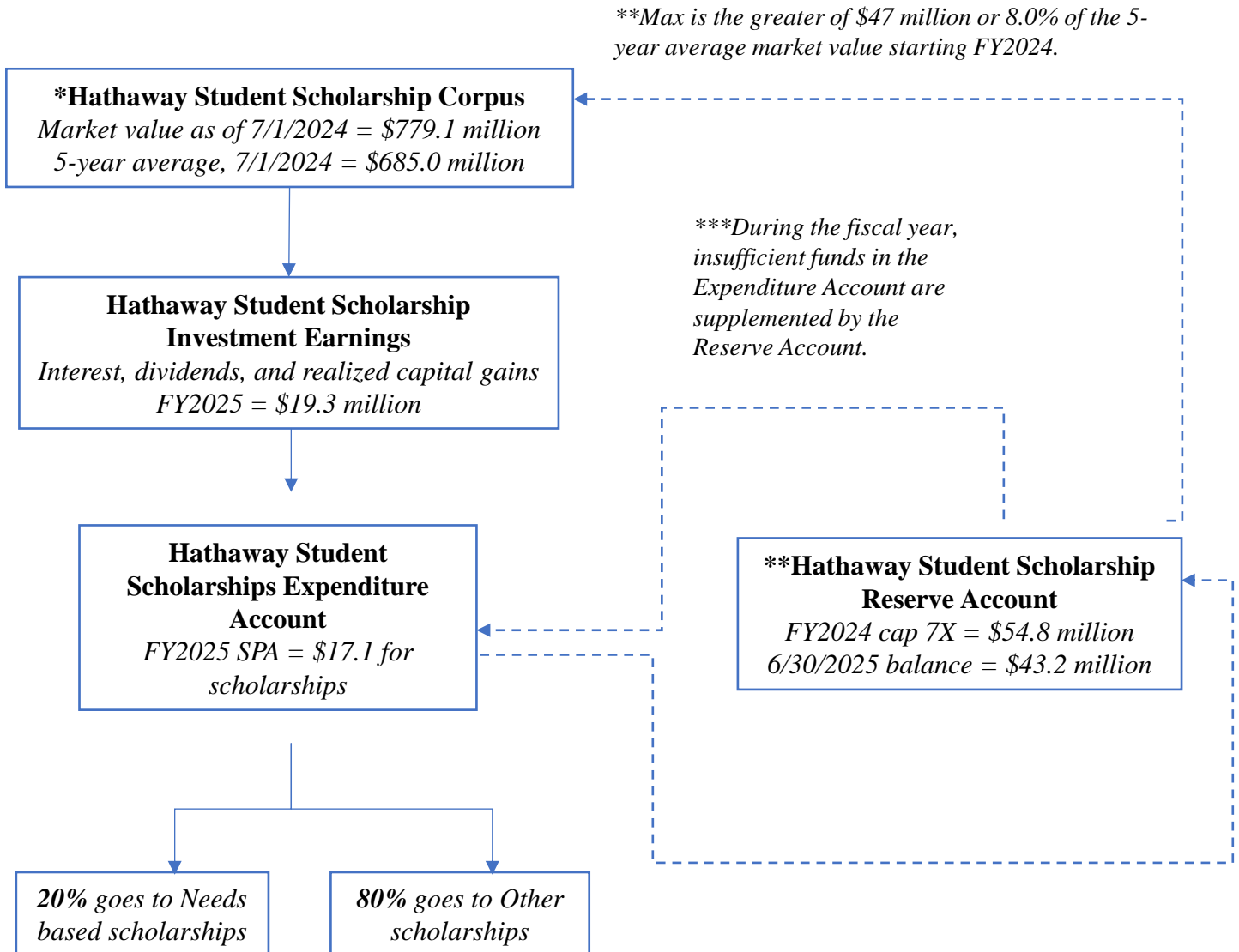
Notes:

*The excess within the EHEE Reserve Account over 210% of the SPA is directed to the EHEE corpus (automatic appropriation). Statutory maximum for the EHEE increased to 210% of the SPA from 150% of the SPA starting in FY2024. The estimated available reserve account balance includes approximately \$380,000 in estimated investment earnings within the EHEE Reserve Account for FY2025.

** Pursuant to W.S. 9-4-719(n) the supplement from the EHEE Reserve Account for insufficient investment earnings to fund the SPA is limited to one-half of the difference between the investment income earned and the SPA.

FY 2025 Estimated Spending Policy W.S. 21-16-1302 Hathaway Student Scholarship Endowment Program

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.



Notes:

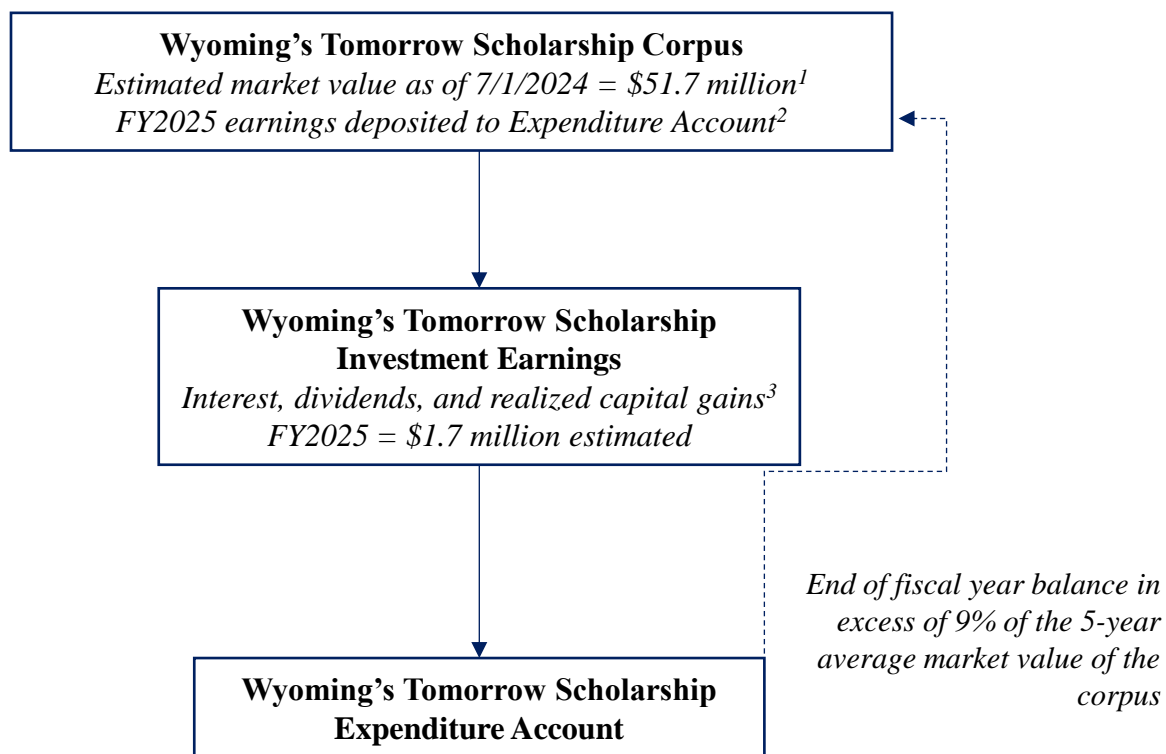
A portion of the federal mineral royalties over the \$200 million cap that would have been deposited in the School Foundation Program Account were deposited in the Hathaway Student Scholarship fund (corpus) until the maximum of \$400 million was achieved. The Hathaway corpus was fully funded in FY 2007. Pursuant to 2008 Session Laws, Ch. 48, Section 3, Section 027, Footnote 2, an additional \$50 million was appropriated from the federal coal lease bonus sales to the Hathaway Student Scholarship fund (corpus).

** The maximum was increased from 4.5 percent to the 5-year average market value to 8.0 percent starting in FY2024.

*** 2023 HB 209 modified the transfer timing between the Expenditure Account and the Reserve Account; beginning with 2023, the transfer of unexpended funds from the Hathaway scholarship expenditure account to the Hathaway student scholarship reserve account is to take place annually on October 15. The Reserve Account balance includes an estimated \$1.7 million in investment earnings within the Hathaway Reserve Account for FY2025.

FY2025 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. The Wyoming Community College Commission anticipates FY2026 will be the first year of distributions from the Expenditure Account for scholarships.



¹2022 Wyoming Session Laws, Chapter 52, authorizes the State Auditor to transfer \$10 million from the Legislative Stabilization Reserve Account to the endowment fund on July 1, 2023. 2023 Wyoming Session Laws, Chapter 94, authorizes the State Auditor to transfer \$20 million from the General Fund to the endowment fund not later than June 30, 2024. Wyoming Session Laws, Chapter 118, authorizes the State Auditor to transfer \$20 million from the General Fund to the endowment. LSO estimated the July 1, 2024 market value using the cost basis reported in the state's accounting system.

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); once the \$50 million has been reached investment earnings are deposited to the Wyoming's Tomorrow Scholarship Expenditure Account.

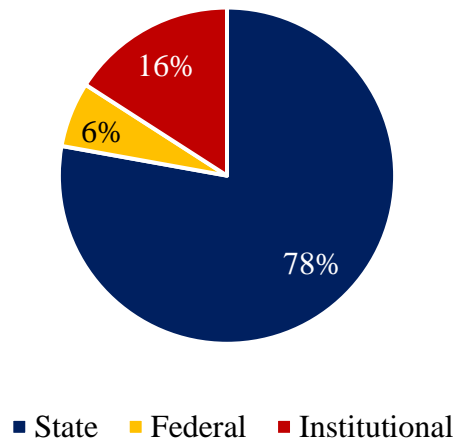
³The basis for estimated interest, dividends, and realized capital gains is the October 2024 CREG forecast, which projects future interest and dividends and uses a value of zero for capital gains and losses. The State Treasurer's Office estimates the FY 2025 yield for permanent funds as 3.29 percent.

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 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.

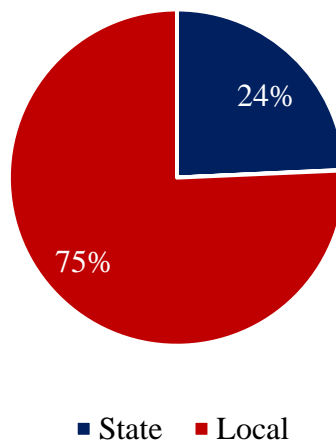
University of Wyoming

Average Percentage of Capital Construction Funding, FY2006 to FY2026, by Source



Community Colleges

Average Percentage of Capital Construction Funding, FY2006 to FY2026, by Source

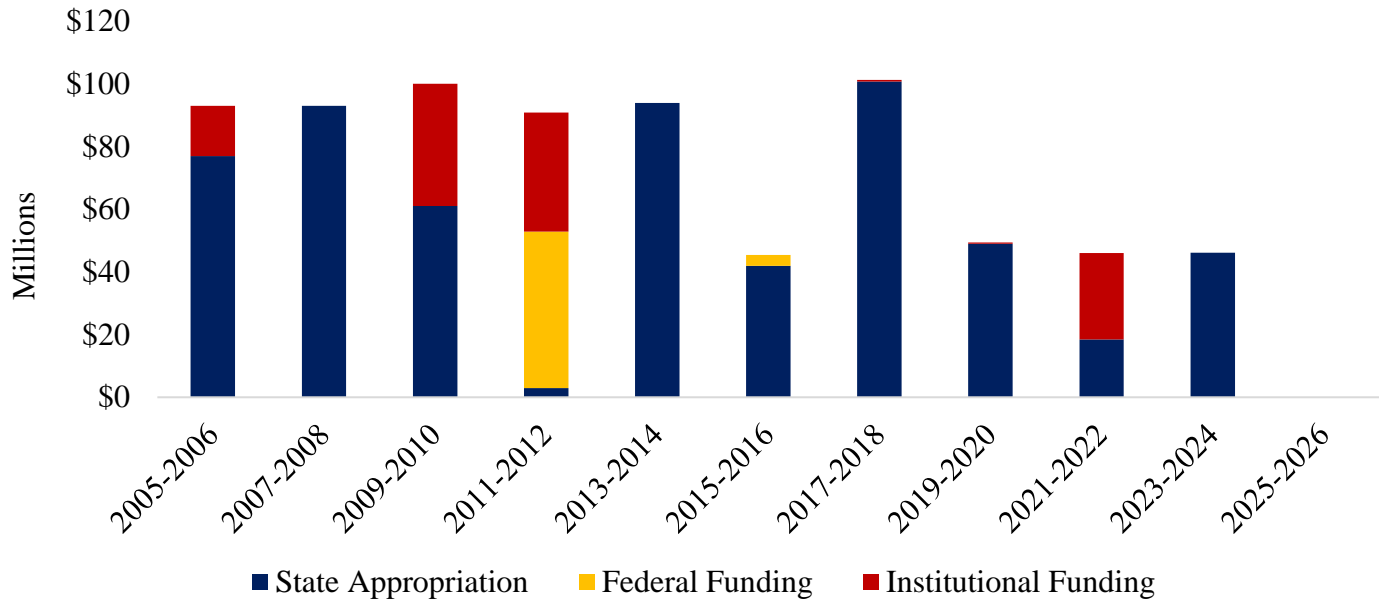


Note: For the 2007-2008 biennium, the Legislature appropriated \$1 million federal funds for the Intertribal Education and Community Center.

Historic Higher Education Capital Construction Funding, by Source

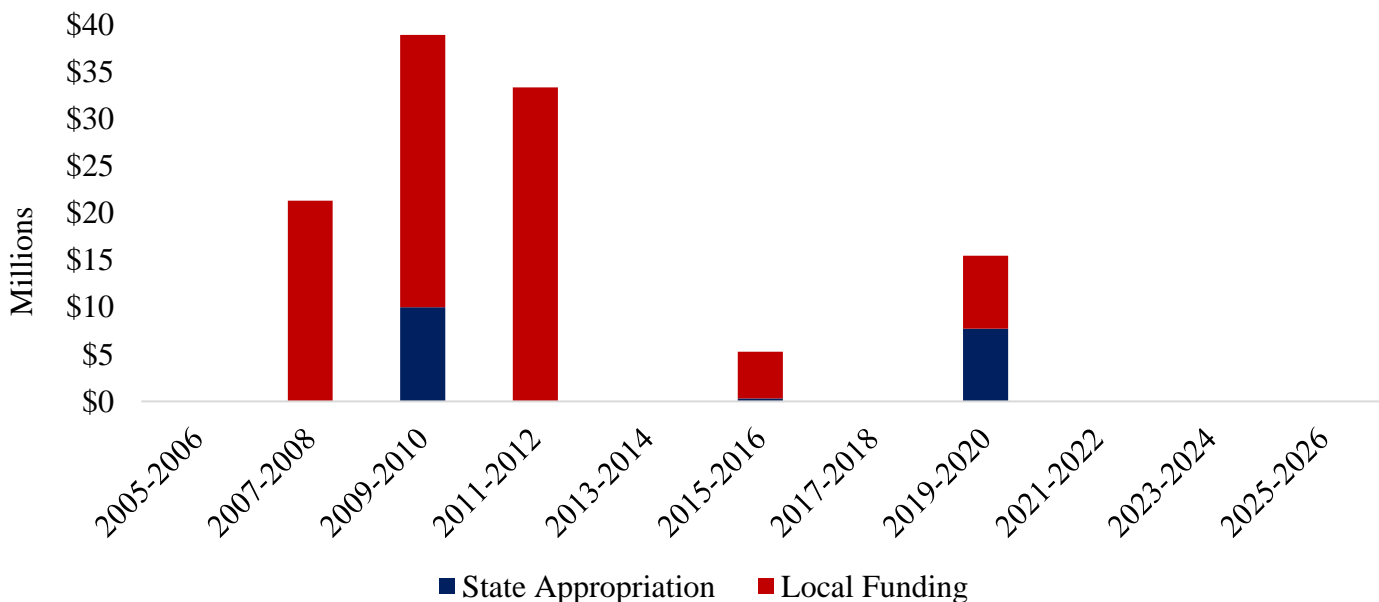
(BFY2005-2006 to BFY2025-2026)

University of Wyoming

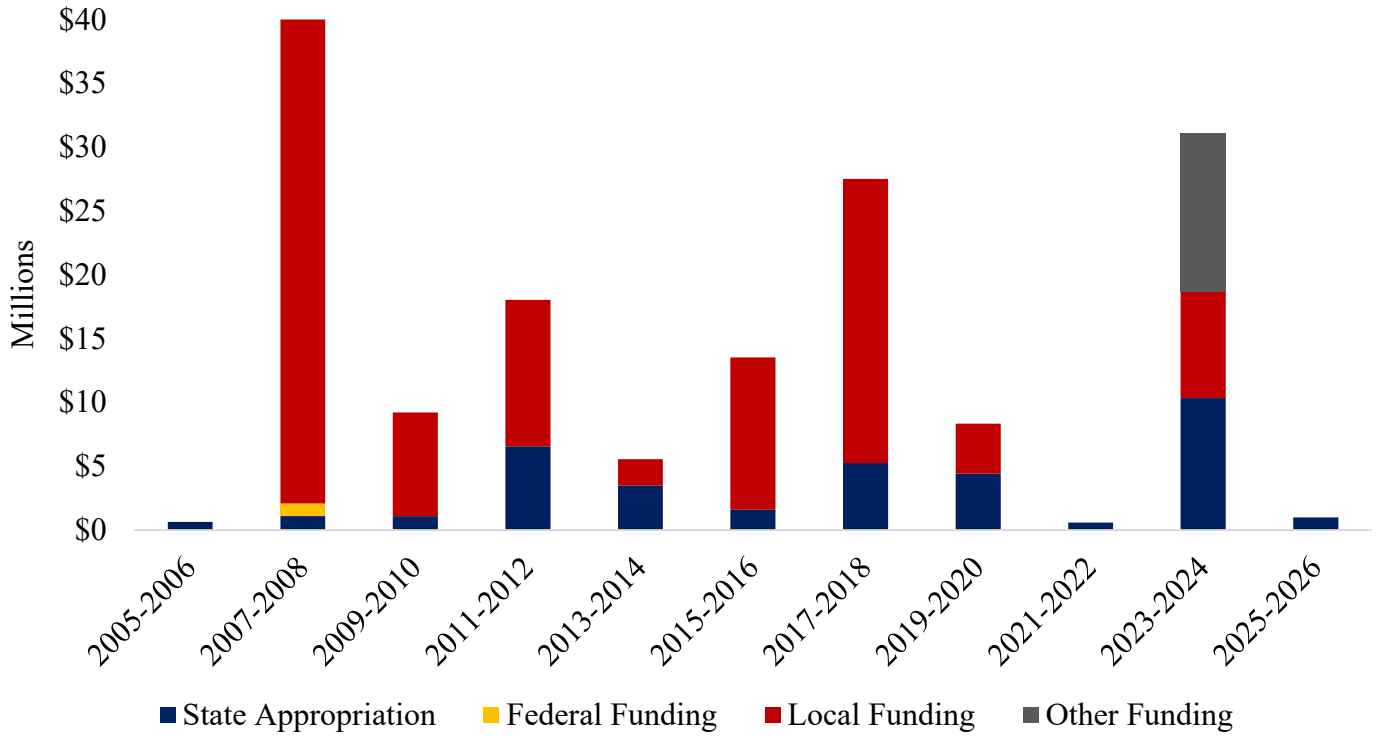


Note: For the 2023-2024 biennium, the Legislature appropriated \$120 million Legislative Stabilization Reserve Account funds in the form of interfund loans. These funds shall be used for the University of Wyoming student housing project, the West Stands of the University of Wyoming War Memorial Stadium, and the natatorium to replace or expand the Corbett pool.

Casper College

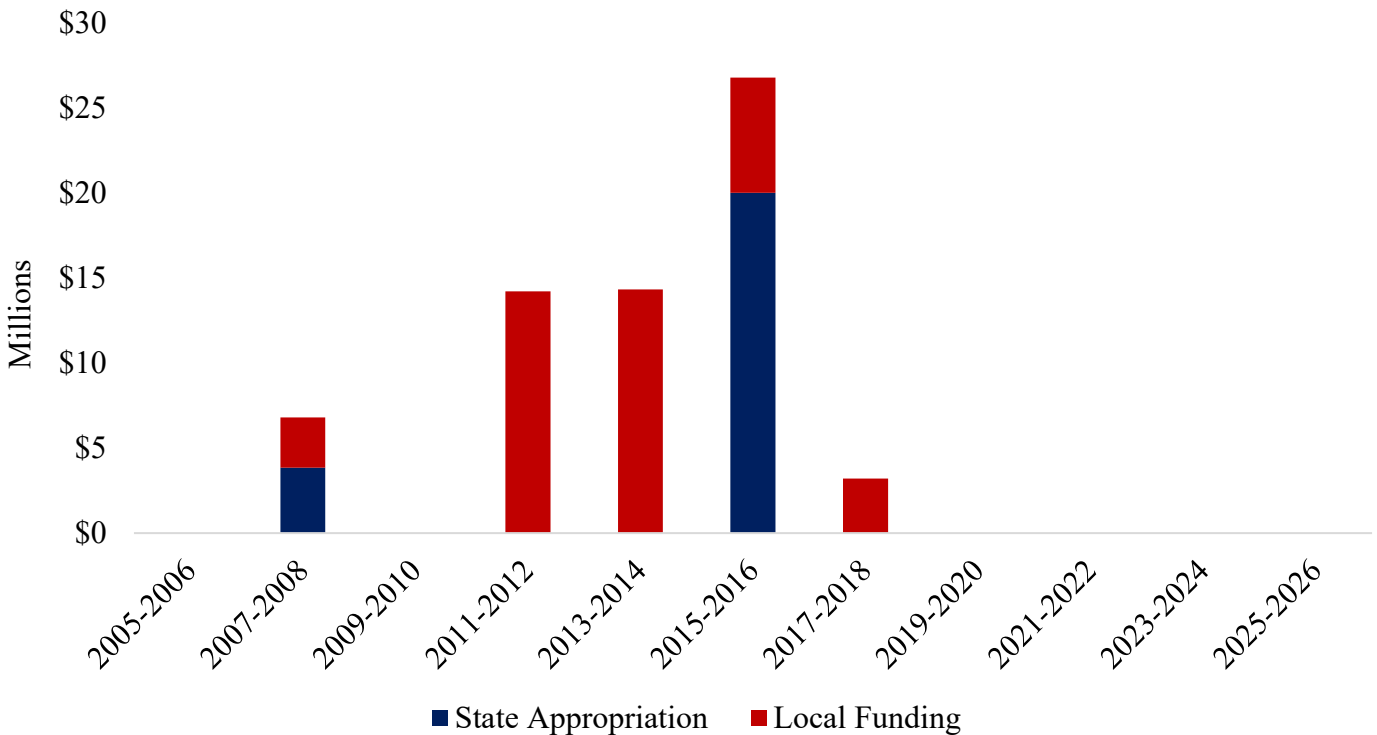


Central Wyoming College

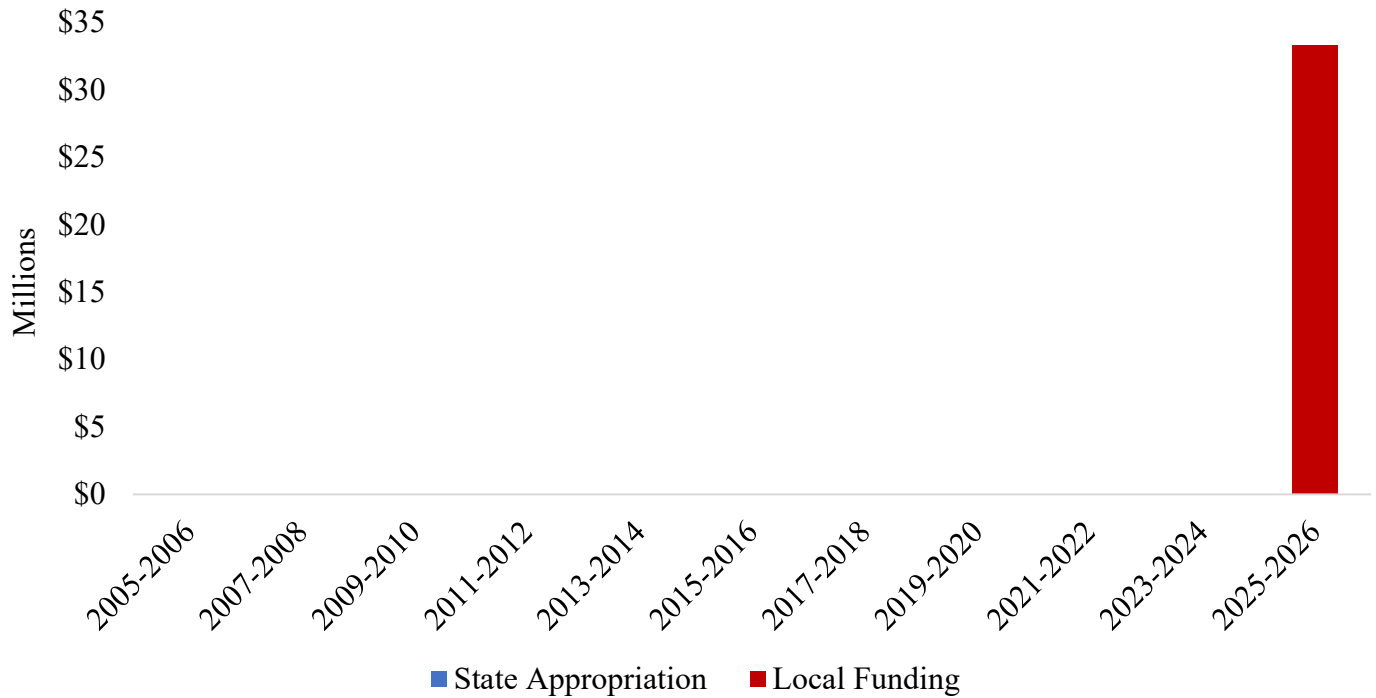


Note: Other funding for Central Wyoming College includes American Rescue Plan Act Capital funds.

Eastern Wyoming College

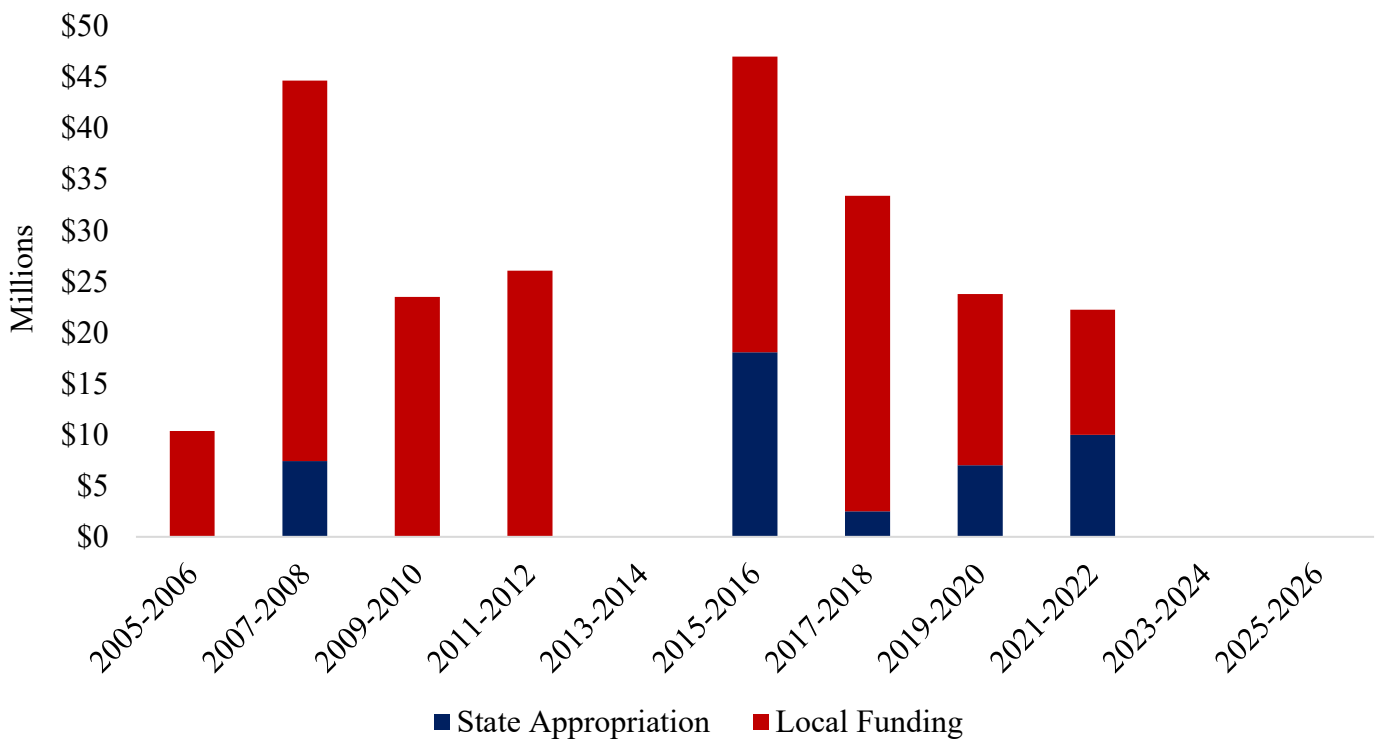


Gillette College

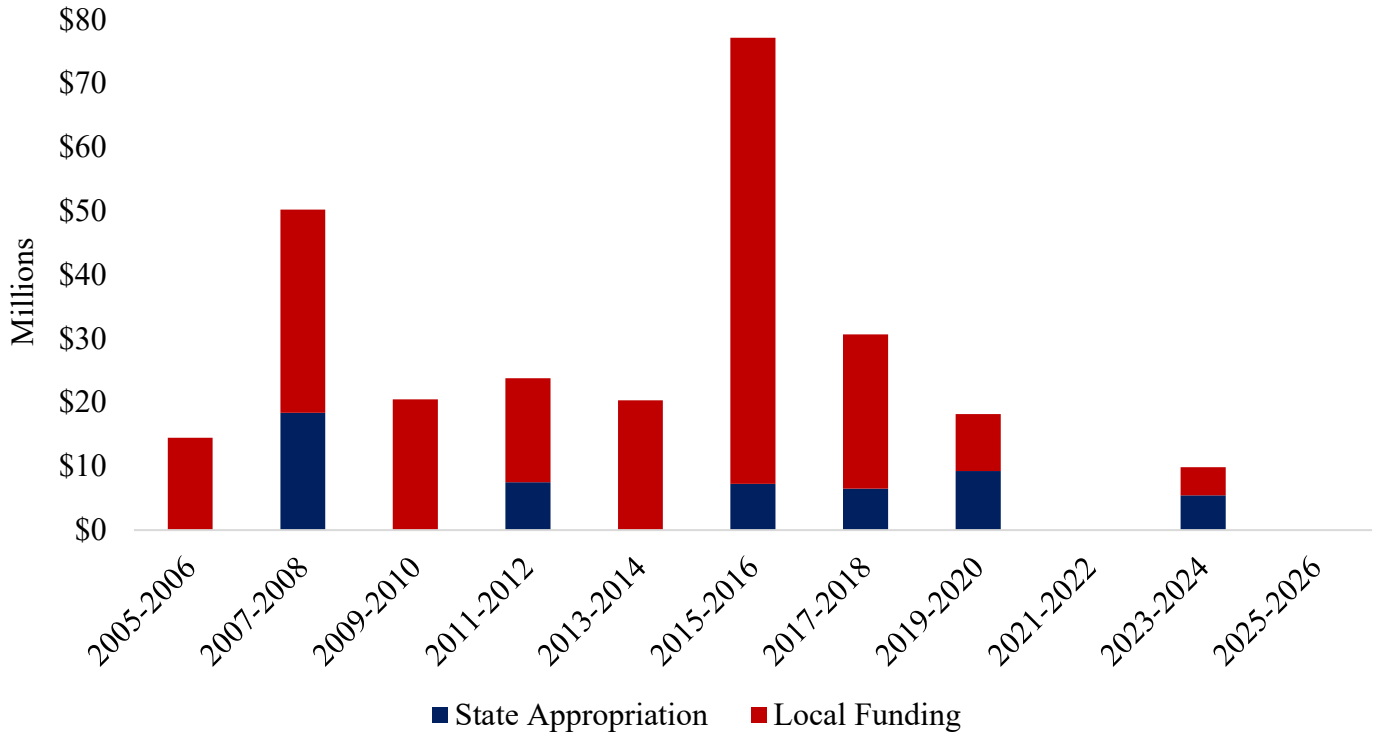


Note: The Gillette Community College District is the most recently created college district. In FY 2024, the Legislature authorized \$33.34 million in private revenue for the acquisition of property from the city of Gillette for five buildings and facilities that comprise parts of the Gillette Community College District campus.

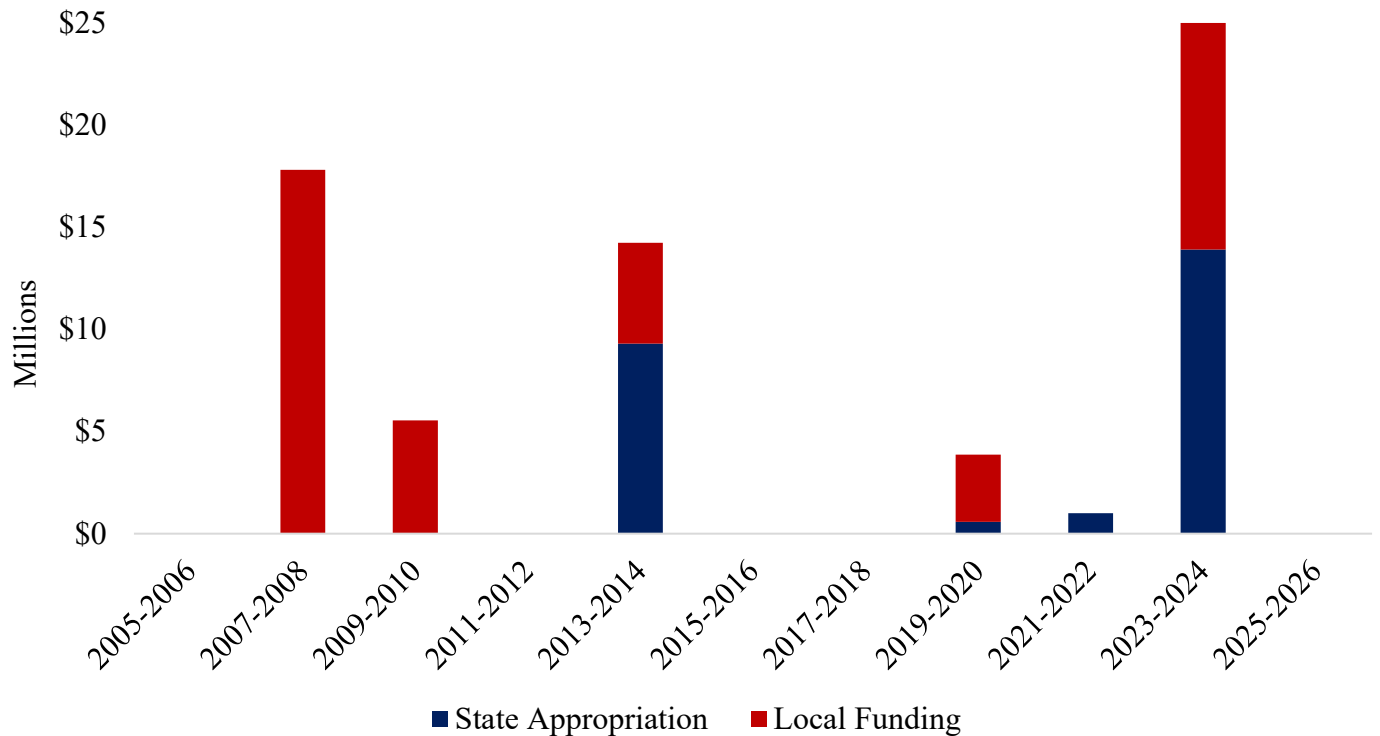
Laramie County Community College



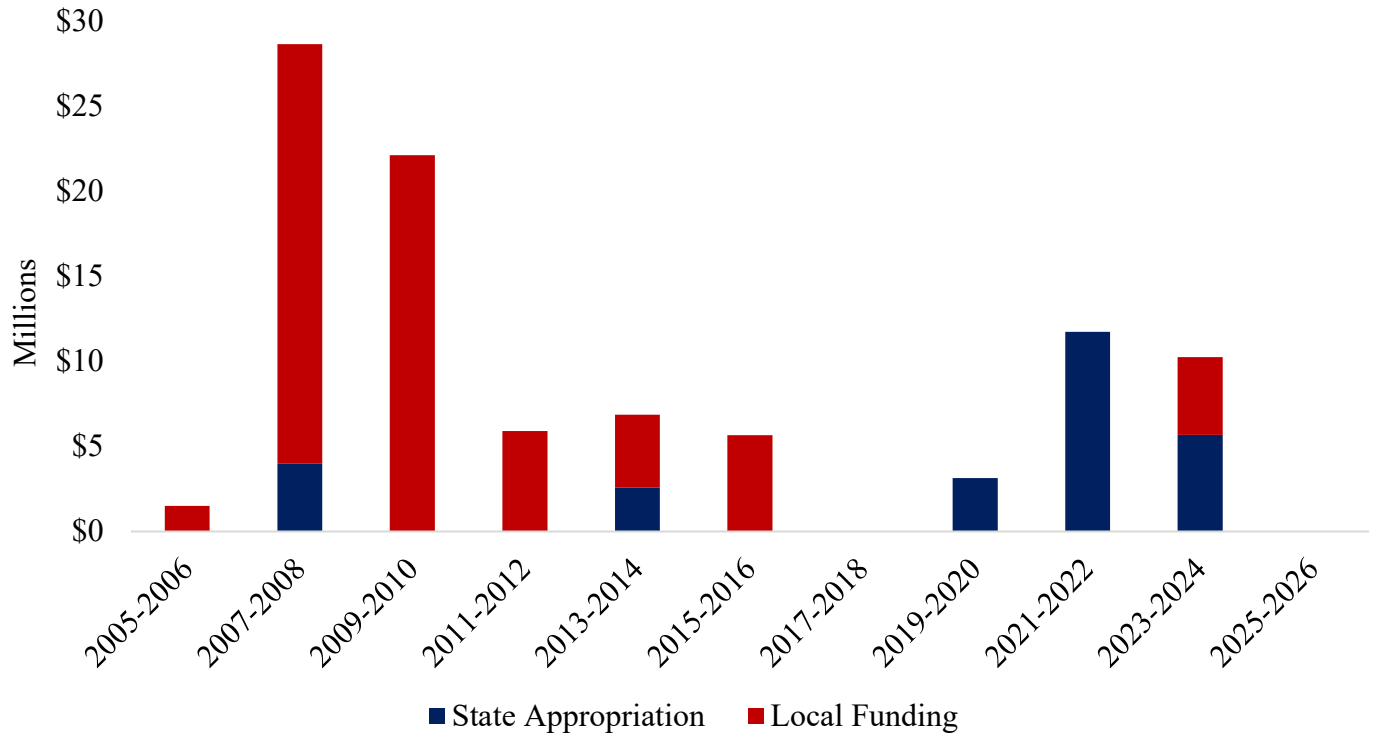
Northern Wyoming Community College District



Northwest College



Western Wyoming Community College



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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. The distribution structure was subsequently replaced with a streamlined formula for the distribution of funds to local governments that considers costs of government, population, sales and use taxes, and property taxes of Wyoming’s counties and municipalities. The current 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.

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 below maximum
Cities and Towns	Mill levy	8 mills	Wyoming Constitution Article 15, Section 6	79 of 99 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 below maximum
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 does not levy
Community College Districts	Voter approved mill levy	5 mills	W.S. 39-13-104(e)(i); 21-18-311(f)	0 of 8 districts imposed any mills
Community College Districts	Community College BOCES mill levy	0.5 mills	W.S. 21-20-110(h)	5 of 8 districts at max
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 9 counties at 5 percent 1 county at 5.25 percent 1 county at 5.5 percent 10 counties at 6 percent No counties more than 6 percent

Source: LSO summary of Wyoming Constitution, Wyoming Statute, and 2024 DOR Annual Report.

¹Frannie, Big Horn County and Frannie, Park County counted once.

²Sales and use tax rates effective as of January 1, 2024. Includes the state four percent tax.

Local Government State Revenue

Distribution	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Cities & Towns:						
Sales & Use Taxes:						
Sales Tax @ 3/4%	\$132,834,896	\$141,294,697	\$110,878,589	\$102,746,721	\$118,994,258	\$132,200,849
Sales Tax @ 1% ⁴	\$103,008,987	\$109,794,994	\$86,536,367	\$79,993,867	\$92,098,559	\$103,529,196
Use Tax @ 3/4%	\$20,616,288	\$20,920,689	\$17,037,305	\$14,306,055	\$16,973,559	\$21,583,180
Use Tax @ 1% ⁴	\$15,387,355	\$15,911,270	\$13,295,002	\$11,349,122	\$13,380,747	\$17,173,278
Total Sales & Use Taxes	\$271,847,526	\$287,921,650	\$227,747,262	\$208,395,764	\$241,447,123	\$274,486,502
Others:						
Federal Mineral Royalties ¹	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500
Special Fuels Taxes (Diesel)	\$3,480,906	\$4,150,421	\$3,870,879	\$3,767,143	\$3,735,592	\$4,129,077
Gas Taxes	\$9,144,451	\$10,856,708	\$11,183,723	\$11,284,159	\$11,375,095	\$11,731,086
Severance Taxes ¹	\$14,337,500	\$14,337,500	\$14,337,500	\$14,337,500	\$14,337,500	\$14,337,500
Volunteer Fireman's/EMT's Pension Plan ⁵	\$1,947,458	\$1,801,993	\$2,813,723	\$3,192,350	\$2,956,962	\$3,083,427
Cigarette Taxes	\$2,509,239	\$2,504,623	\$2,423,879	\$2,254,190	\$2,173,916	\$2,129,162
Lodging Taxes	\$11,131,996	\$13,051,168	\$13,086,841	\$12,928,714	\$14,515,251	\$15,312,418
Total Other Sources	\$61,114,050	\$65,264,912	\$66,279,045	\$66,326,556	\$67,656,816	\$69,285,170
Totals to Cities and Towns	\$332,961,576	\$353,186,561	\$294,026,307	\$274,722,320	\$309,103,939	\$343,771,673
Counties:						
Sales & Use Taxes:						
Sales Tax @ 3/4%	\$71,318,183	\$76,284,910	\$60,831,098	\$56,846,961	\$67,275,592	\$72,110,894
Sales Tax @ 1% ⁴	\$44,654,492	\$48,127,358	\$38,966,189	\$36,541,344	\$42,016,998	\$46,592,592
Cap Fac Sales Tax @ 1%	\$104,433,679	\$108,983,540	\$63,656,453	\$56,015,799	\$54,454,604	\$61,669,052
Use Tax @ 3/4%	\$10,575,424	\$10,862,076	\$8,742,650	\$7,468,858	\$8,960,969	\$11,240,487
Use Tax @ 1% ⁴	\$6,231,333	\$6,606,010	\$5,673,196	\$4,971,996	\$5,776,158	\$7,468,372
Cap Fac Use Tax @ 1%	\$12,911,323	\$13,896,374	\$11,244,031	\$9,036,863	\$10,267,126	\$8,635,493
Total Sales & Use Taxes	\$250,124,434	\$264,760,269	\$189,113,617	\$170,881,821	\$188,751,446	\$207,716,890
Others:						
Railroad Car Taxes	\$2,206,459	\$2,097,928	\$2,145,736	\$2,181,832	\$1,816,860	\$1,811,216
U.S. Forest Reserve ²	\$4,186,816	\$3,868,775	\$4,257,107	\$1,529,125	\$4,803,309	\$4,615,383
Taylor Grazing Act ²	\$479,490	\$513,843	\$756,966	\$907,287	\$680,978	\$594,326
Special Fuels Taxes (Diesel)	\$13,923,625	\$16,601,682	\$15,483,515	\$15,068,571	\$14,942,368	\$16,516,307
Gas Taxes	\$8,230,006	\$9,827,287	\$10,093,476	\$10,183,868	\$10,265,710	\$10,586,103
Gas Taxes, State County Road Fund	\$8,534,821	\$10,128,760	\$10,436,058	\$10,266,458	\$10,520,100	\$10,807,560
Severance Taxes ¹	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000
Cigarette Taxes	\$339,200	\$346,612	\$334,239	\$318,920	\$302,270	\$293,306
Lodging Taxes	\$3,530,426	\$4,001,181	\$4,408,070	\$4,675,848	\$5,490,558	\$6,034,582
Total Other Sources	\$47,444,843	\$53,400,067	\$53,929,166	\$51,145,909	\$54,836,153	\$57,272,782
Totals to Counties	\$297,569,277	\$318,160,336	\$243,042,783	\$222,027,731	\$243,587,600	\$264,989,672
Other Funding Sources for Local Governments:						
Federal Mineral Royalty Grants ³	\$17,957,639	\$16,700,000	\$16,700,000	\$16,700,000	\$13,849,000	\$11,036,500
Business Ready and Community Facility Grants	\$24,880,000	\$20,794,025	\$20,794,025	\$20,794,025	\$20,794,025	\$19,294,025
FMRs/Sev Taxes-State Aid County Roads	\$4,495,000	\$4,495,000	\$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	\$4,455,000
Joint Powers Board Loans ³	\$0	\$1,925,271	\$119,818	\$257,050	\$2,892,000	\$0
Water Development Expenditures	\$40,826,867	\$49,684,669	\$28,210,532	\$29,085,625	\$38,825,962	\$28,247,647
Direct Legislative Appropriation	\$60,500,000	\$52,500,000	\$60,500,000	\$52,500,000	\$52,500,000	\$52,500,000
Total Other Funding Sources	\$153,114,506	\$150,553,965	\$135,274,375	\$128,286,700	\$137,810,987	\$120,028,172
Grand Totals	\$783,645,359	\$821,900,863	\$672,343,466	\$625,036,750	\$690,502,526	\$728,789,517

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. FY 2024 distributions are inclusive of FY 2023 amounts due to Federal reporting delays.

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

Distribution	FY2020	FY2021	FY2022	FY2023	FY2024
Cities & Towns:					
Sales & Use Taxes:					
Sales Tax @ 3/4%	\$136,460,247	\$131,934,991	\$146,128,622	\$170,102,966	\$181,165,039
Sales Tax @ 1% ⁴	\$107,553,318	\$105,040,605	\$117,818,778	\$137,404,646	\$146,785,832
Use Tax @ 3/4%	\$18,973,697	\$15,422,321	\$15,765,058	\$17,718,537	\$18,196,121
Use Tax @ 1% ⁴	\$15,224,134	\$12,546,553	\$12,796,148	\$14,279,667	\$14,733,246
Total Sales & Use Taxes	\$278,211,397	\$264,944,470	\$292,508,606	\$339,505,816	\$360,880,238
Others:					
Federal Mineral Royalties ¹	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500	\$18,562,500
Special Fuels Taxes (Diesel)	\$4,142,527	\$3,796,414	\$4,179,381	\$4,089,824	\$4,133,653
Gas Taxes	\$8,103,151	\$10,526,085	\$11,477,924	\$10,952,126	\$11,218,924
Severance Taxes ¹	\$14,347,971	\$14,337,500	\$14,337,500	\$14,337,500	\$14,337,500
Volunteer Fireman's/EMT's Pension Plan ⁵	\$3,914,647	\$7,432,017	\$5,272,414	\$3,459,738	\$3,877,987
Cigarette Taxes	\$2,067,456	\$2,024,440	\$1,900,255	\$1,708,800	\$1,554,620
Lodging Taxes	\$14,847,896	\$13,931,183	\$20,369,930	\$19,426,335	\$14,644,212
Total Other Sources	\$65,986,148	\$70,610,140	\$76,099,903	\$72,536,823	\$68,329,397
Totals to Cities and Towns	\$344,197,545	\$335,554,610	\$368,608,509	\$412,042,639	\$429,209,635
Counties:					
Sales & Use Taxes:					
Sales Tax @ 3/4%	\$71,836,863	\$68,840,351	\$79,205,400	\$87,612,257	\$92,502,380
Sales Tax @ 1% ⁴	\$47,587,466	\$46,749,093	\$55,765,534	\$61,389,721	\$65,324,847
Cap Fac Sales Tax @ 1%	\$60,708,819	\$69,184,052	\$62,818,855	\$80,742,161	\$100,043,223
Use Tax @ 3/4%	\$9,264,547	\$8,044,483	\$8,414,132	\$9,187,640	\$9,409,284
Use Tax @ 1% ⁴	\$6,320,313	\$5,676,860	\$5,973,843	\$6,393,103	\$6,597,032
Cap Fac Use Tax @ 1%	\$7,067,143	\$7,407,944	\$7,137,508	\$9,422,763	\$12,784,118
Total Sales & Use Taxes	\$202,785,149	\$205,902,785	\$219,315,272	\$254,747,645	\$286,660,884
Others:					
Railroad Car Taxes	\$1,785,370	\$1,860,404	\$1,445,508	\$1,664,722	\$1,651,832
U.S. Forest Reserve ²	\$4,404,766	\$3,855,100	\$5,012,315	\$4,422,350	\$4,461,024
Taylor Grazing Act ²	\$592,454	\$594,038	\$563,709	\$0	\$495,060
Special Fuels Taxes (Diesel)	\$16,570,107	\$15,185,657	\$16,717,523	\$16,359,298	\$16,534,613
Gas Taxes	\$10,042,112	\$9,501,602	\$10,358,256	\$9,856,913	\$10,111,094
Gas Taxes, State County Road Fund	\$10,307,178	\$9,587,388	\$10,574,908	\$10,098,944	\$10,249,687
Severance Taxes ¹	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000
Cigarette Taxes	\$282,493	\$275,969	\$268,117	\$232,173	\$205,439
Lodging Taxes	\$6,249,415	\$4,670,999	\$7,428,722	\$6,813,162	\$6,893,484
Total Other Sources	\$56,247,894	\$51,545,156	\$58,383,058	\$55,461,562	\$56,616,233
Totals to Counties	\$259,033,043	\$257,447,941	\$277,698,330	\$310,209,207	\$343,277,117
Other Funding Sources for Local Governments:					
Federal Mineral Royalty Grants ³	\$11,554,900	\$9,487,000	\$9,426,000	\$0	\$10,176,465
Business Ready and Community Facility Grants	\$19,294,025	\$14,650,000	\$10,921,543	\$12,160,772	\$42,160,772
FMRs/Sev Taxes-State Aid County Roads	\$4,495,000	\$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	\$4,700,000	\$0	\$0	\$0	\$0
Water Development Expenditures	\$33,460,384	\$33,871,952	\$23,479,383	\$21,830,092	\$46,868,192
Direct Legislative Appropriation	\$52,500,000	\$52,500,000	\$52,500,000	\$60,000,000	\$86,250,000
Total Other Funding Sources	\$130,459,309	\$119,458,952	\$105,276,926	\$102,940,864	\$194,405,428
Grand Totals	\$733,689,897	\$712,461,503	\$751,583,765	\$825,192,710	\$966,892,179

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. FY 2024 distributions are inclusive of FY 2023 amounts due to Federal reporting delays.

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.

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

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
AFTON	\$440,192	\$466,901	\$497,072	\$483,900	\$517,350	\$586,239	\$532,172	\$662,192	\$729,496	\$848,637	\$1,024,893
ALBIN	\$48,884	\$54,774	\$48,435	\$47,264	\$52,616	\$60,311	\$60,942	\$68,772	\$76,016	\$66,044	\$69,061
ALPINE	\$189,670	\$201,179	\$214,810	\$209,118	\$223,573	\$253,343	\$229,978	\$286,167	\$315,252	\$476,675	\$575,677
BAGGS	\$153,274	\$154,208	\$132,446	\$121,122	\$126,180	\$157,051	\$243,942	\$288,627	\$166,570	\$231,269	\$204,877
BAIROIL	\$52,782	\$51,678	\$45,304	\$41,222	\$51,300	\$51,682	\$46,185	\$39,528	\$44,807	\$34,756	\$38,115
BAR NUNN	\$929,556	\$955,006	\$686,492	\$624,209	\$644,602	\$767,952	\$749,689	\$734,996	\$791,429	\$1,144,799	\$1,191,704
BASIN	\$322,106	\$260,418	\$224,512	\$208,672	\$242,242	\$252,054	\$248,241	\$268,766	\$315,591	\$334,552	\$336,137
BEAR RIVER	\$108,461	\$111,402	\$105,913	\$100,399	\$106,437	\$115,293	\$121,266	\$129,422	\$139,018	\$157,256	\$202,068
BIG PINEY	\$729,657	\$754,828	\$511,759	\$439,717	\$714,341	\$588,947	\$393,745	\$221,804	\$270,675	\$284,505	\$262,156
BUFFALO	\$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	\$1,773,769	\$1,871,976
BURLINGTON	\$72,887	\$58,928	\$50,319	\$46,768	\$54,292	\$56,492	\$55,550	\$60,144	\$70,622	\$81,560	\$81,946
BURNS	\$81,563	\$91,391	\$80,547	\$78,599	\$87,500	\$100,297	\$98,622	\$111,292	\$123,015	\$139,122	\$145,478
BYRON	\$148,780	\$120,286	\$103,607	\$96,297	\$111,789	\$116,318	\$113,994	\$123,419	\$144,922	\$145,977	\$146,668
CASPER	\$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	\$22,672,474	\$23,601,425
CHEYENNE	\$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	\$25,453,036	\$26,615,978
CHUGWATER	\$61,318	\$77,253	\$62,261	\$59,870	\$75,379	\$97,343	\$74,349	\$65,356	\$85,975	\$75,995	\$91,149
CLEARMONT	\$32,582	\$32,671	\$32,435	\$30,336	\$32,459	\$33,953	\$36,237	\$40,773	\$47,145	\$37,846	\$38,908
CODY	\$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	\$3,993,818	\$3,935,993
COKEVILLE	\$122,620	\$130,060	\$138,796	\$135,118	\$144,458	\$163,694	\$148,597	\$184,902	\$203,695	\$196,140	\$236,877
COWLEY	\$164,810	\$133,247	\$114,440	\$106,366	\$123,477	\$128,479	\$126,339	\$136,785	\$160,616	\$197,926	\$198,864
DAYTON	\$173,695	\$174,168	\$173,365	\$163,299	\$174,724	\$182,767	\$191,826	\$215,842	\$249,571	\$268,187	\$275,707
DEAVER	\$44,584	\$36,045	\$31,100	\$28,905	\$33,556	\$34,915	\$34,140	\$36,963	\$43,403	\$40,001	\$40,190
DIAMONDVILLE	\$169,005	\$179,259	\$191,202	\$186,135	\$199,001	\$225,500	\$204,703	\$254,716	\$280,605	\$203,173	\$245,370
DIXON	\$33,944	\$34,151	\$29,198	\$26,702	\$27,817	\$34,623	\$53,778	\$63,629	\$36,721	\$41,640	\$36,888
DOUGLAS	\$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	\$9,290,876	\$11,025,185
DUBOIS	\$228,182	\$236,387	\$192,428	\$178,936	\$196,799	\$193,064	\$209,875	\$228,268	\$236,948	\$236,889	\$234,492
E THERMOPOLIS	\$87,155	\$71,074	\$60,422	\$53,470	\$62,106	\$62,670	\$69,903	\$62,612	\$71,288	\$71,564	\$60,713
EDGERTON	\$82,056	\$84,303	\$60,491	\$55,003	\$56,800	\$67,669	\$67,720	\$66,393	\$71,491	\$58,757	\$61,164
ELK MOUNTAIN	\$66,489	\$66,894	\$57,494	\$52,578	\$54,774	\$68,174	\$105,893	\$125,290	\$72,306	\$84,405	\$74,773
ENCAMPMENT	\$156,773	\$157,728	\$135,456	\$123,875	\$129,048	\$160,620	\$249,486	\$295,187	\$170,355	\$254,340	\$225,315
EVANSTON	\$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	\$3,538,869	\$4,547,294
EVANSVILLE	\$1,105,872	\$1,136,150	\$786,379	\$715,034	\$738,394	\$879,692	\$861,989	\$845,096	\$909,981	\$1,054,552	\$1,097,759
FORT LARAMIE	\$36,827	\$35,119	\$33,230	\$32,472	\$31,865	\$38,559	\$40,206	\$42,034	\$46,180	\$48,293	\$50,005
FRANNIE	\$6,581	\$6,170	\$5,756	\$5,560	\$5,807	\$6,157	\$6,566	\$6,763	\$7,679	\$10,355	\$10,205
FRANNIE-BH	\$34,565	\$27,945	\$24,111	\$22,410	\$26,015	\$27,069	\$26,618	\$28,819	\$33,840	\$30,910	\$31,056
GILLETTE	\$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	\$30,804,778	\$29,432,495
GLENDO	\$59,014	\$74,351	\$60,206	\$57,893	\$72,890	\$94,129	\$71,894	\$63,198	\$83,136	\$102,920	\$123,441
GLENROCK	\$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	\$3,520,814	\$4,178,037
GRANGER	\$69,370	\$67,919	\$59,408	\$54,055	\$67,271	\$67,772	\$60,564	\$51,834	\$58,756	\$50,089	\$54,930
GREEN RIVER	\$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	\$6,043,892	\$6,628,077
GREYBULL	\$462,620	\$374,022	\$322,703	\$299,935	\$348,187	\$362,291	\$356,448	\$385,921	\$453,157	\$428,839	\$430,871
GUERNSEY	\$330,769	\$416,730	\$336,857	\$323,917	\$407,830	\$526,663	\$402,257	\$353,598	\$465,157	\$490,713	\$588,559
HANNA	\$293,250	\$295,037	\$253,153	\$231,509	\$241,177	\$300,181	\$466,261	\$551,672	\$318,375	\$384,323	\$340,465
HARTVILLE	\$17,849	\$22,487	\$18,209	\$17,509	\$22,045	\$28,468	\$21,744	\$19,113	\$25,144	\$27,793	\$33,334
HUDSON	\$107,545	\$111,412	\$90,335	\$84,002	\$92,387	\$90,634	\$98,526	\$107,160	\$111,235	\$112,074	\$110,940
HULETT	\$93,602	\$106,126	\$83,439	\$87,201	\$78,449	\$97,236	\$101,256	\$102,373	\$115,078	\$107,640	\$120,141
JACKSON	\$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	\$12,772,641	\$13,298,810
KAYCEE	\$133,327	\$107,613	\$85,293	\$78,458	\$86,417	\$95,542	\$79,848	\$77,832	\$97,113	\$99,235	\$104,729
KEMMERER	\$608,737	\$645,673	\$689,052	\$670,793	\$717,161	\$812,657	\$737,709	\$917,945	\$1,011,243	\$943,581	\$1,139,556
KIRBY	\$31,569	\$25,743	\$21,885	\$19,367	\$22,495	\$22,699	\$25,121	\$22,501	\$25,619	\$23,751	\$20,149
LA BARGE	\$126,294	\$133,957	\$142,947	\$139,159	\$148,779	\$168,590	\$153,041	\$190,432	\$209,787	\$153,942	\$185,915
LAGRANGE	\$71,581	\$68,261	\$64,726	\$63,249	\$62,068	\$75,106	\$78,314	\$81,875	\$89,952	\$87,209	\$90,300
LANDER	\$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	\$1,962,201	\$1,942,349
LARAMIE	\$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	\$14,628,555	\$15,324,506
LINGLE	\$74,928	\$71,454	\$67,615	\$66,073	\$64,839	\$78,459	\$81,810	\$85,530	\$93,967	\$94,477	\$97,825
LOST SPRINGS	\$4,513	\$5,681	\$2,579	\$2,135	\$3,979	\$6,127	\$6,692	\$4,411	\$4,046	\$8,729	\$10,359
LOVELL	\$591,863	\$478,513	\$412,333	\$383,241	\$444,895	\$462,917	\$455,205	\$492,843	\$578,707	\$582,608	\$585,369
LUSK	\$608,836	\$555,859	\$379,753	\$367,610	\$545,160	\$619,739	\$721,261	\$375,686	\$322,503	\$421,731	\$657,004
LYMAN	\$439,708	\$451,629	\$429,365	\$407,012	\$431,492	\$467,394	\$493,240	\$526,414	\$565,448	\$643,184	\$826,464
MANDERSON	\$28,554	\$23,085	\$19,918	\$18,512	\$21,491	\$22,361	\$21,989	\$23,807	\$27,954	\$22,858	\$22,966
MANVILLE	\$36,538	\$33,359	\$23,023	\$22,287	\$33,051	\$37,572	\$43,727	\$22,776	\$19,552	\$25,178	\$39,224
MARBLETON	\$1,405,894	\$1,454,392	\$985,273	\$846,572	\$1,375,297	\$1,133,880	\$775,622	\$436,923	\$533,191	\$620,149	\$571,444
MEDICINE BOW	\$99,033	\$99,637	\$85,488	\$78,179	\$81,444	\$101,369	\$157,453	\$186,296	\$107,513	\$137,861	\$122,129
MEETEETSE	\$113,271	\$106,194	\$99,066	\$95,685	\$99,944	\$105,974	\$112,998	\$116,390	\$132,165	\$123,064	\$121,283

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

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
MIDWEST	\$169,584	\$174,227	\$125,324	\$113,954	\$117,677	\$140,196	\$137,483	\$134,788	\$145,137	\$109,449	\$113,934
MILLS	\$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	\$1,549,185	\$1,612,659
MOORCROFT	\$245,644	\$278,513	\$219,818	\$230,330	\$207,211	\$256,837	\$269,571	\$272,543	\$306,369	\$329,539	\$367,809
MOUNTAIN VIEW	\$270,735	\$278,074	\$263,251	\$249,546	\$264,556	\$286,568	\$300,243	\$320,437	\$344,197	\$385,007	\$494,717
NEWCASTLE	\$719,617	\$803,416	\$975,799	\$630,058	\$605,011	\$781,108	\$851,113	\$762,523	\$658,820	\$740,185	\$891,656
OPAL	\$22,044	\$23,382	\$24,906	\$24,246	\$25,922	\$29,373	\$26,664	\$33,179	\$36,551	\$25,006	\$30,199
PAVILLION	\$54,240	\$56,190	\$45,658	\$42,456	\$46,695	\$45,808	\$49,797	\$54,161	\$56,221	\$59,807	\$59,202
PINE BLUFFS	\$305,726	\$342,563	\$302,119	\$294,812	\$328,196	\$376,196	\$380,399	\$429,268	\$474,485	\$458,008	\$478,934
PINE HAVEN	\$119,305	\$135,270	\$106,750	\$111,855	\$100,628	\$124,727	\$130,911	\$132,355	\$148,782	\$171,737	\$191,680
PINEDALE	\$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	\$1,444,134	\$1,330,691
POWELL	\$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	\$2,556,474	\$2,519,459
RANCHESTER	\$197,329	\$197,866	\$195,749	\$184,383	\$197,284	\$206,366	\$217,166	\$244,355	\$282,539	\$347,143	\$356,876
RAWLINS	\$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	\$4,625,945	\$4,098,036
RIVERSIDE	\$18,197	\$18,308	\$15,653	\$14,314	\$14,912	\$18,561	\$28,829	\$34,111	\$19,686	\$37,138	\$32,900
RIVERTON	\$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	\$2,777,662	\$2,749,559
ROCK RIVER	\$39,391	\$41,949	\$42,130	\$42,609	\$44,710	\$45,627	\$48,149	\$61,616	\$59,580	\$61,637	\$86,375
ROCK SPRINGS	\$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	\$12,024,407	\$13,186,650
ROLLING HILLS	\$493,021	\$620,673	\$282,444	\$233,761	\$435,722	\$670,930	\$722,703	\$476,333	\$436,977	\$621,235	\$737,199
SARATOGA	\$589,300	\$592,890	\$508,713	\$465,219	\$484,647	\$603,218	\$936,957	\$1,108,591	\$639,779	\$957,713	\$848,420
SHERIDAN	\$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	\$3,807,462	\$3,929,687
SHOSHONI	\$152,199	\$157,672	\$127,175	\$118,258	\$130,064	\$127,595	\$138,706	\$150,861	\$156,598	\$122,475	\$121,236
SINCLAIR	\$151,174	\$152,095	\$130,339	\$119,195	\$124,173	\$154,552	\$240,061	\$284,035	\$163,920	\$210,449	\$186,433
STAR VALLEY RANCH	\$344,438	\$365,337	\$389,927	\$379,594	\$405,833	\$459,873	\$417,461	\$519,454	\$572,251	\$729,078	\$880,502
SUNDANCE	\$288,564	\$327,177	\$257,507	\$269,822	\$242,739	\$300,873	\$315,791	\$319,273	\$358,898	\$359,497	\$401,246
SUPERIOR	\$167,394	\$163,892	\$143,606	\$129,887	\$161,644	\$162,848	\$148,578	\$127,161	\$144,144	\$94,045	\$103,135
TEN SLEEP	\$54,099	\$58,472	\$46,198	\$47,114	\$46,196	\$47,389	\$49,107	\$58,598	\$62,570	\$74,267	\$72,558
THAYNE	\$83,814	\$88,899	\$94,952	\$92,436	\$98,826	\$111,985	\$101,657	\$126,494	\$139,351	\$148,472	\$179,309
THERMOPOLIS	\$1,032,144	\$841,696	\$715,782	\$633,426	\$735,739	\$742,420	\$823,542	\$737,651	\$839,867	\$851,584	\$722,462
TORRINGTON	\$1,058,246	\$1,009,169	\$939,247	\$917,822	\$900,680	\$1,089,879	\$1,136,420	\$1,188,099	\$1,305,301	\$1,434,499	\$1,485,332
UPTON	\$224,049	\$250,139	\$303,815	\$196,169	\$188,370	\$243,198	\$264,994	\$237,412	\$205,124	\$197,003	\$237,317
VAN TASSELL	\$5,770	\$5,267	\$3,635	\$3,519	\$5,219	\$5,932	\$6,904	\$3,596	\$3,087	\$6,021	\$9,380
WAMSUTTER	\$226,710	\$221,968	\$192,757	\$175,386	\$218,267	\$219,894	\$196,506	\$168,181	\$190,642	\$103,756	\$113,784
WHEATLAND	\$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	\$1,558,124	\$1,868,804
WORLAND	\$1,134,014	\$1,225,671	\$974,951	\$994,285	\$974,908	\$1,000,080	\$1,040,357	\$1,241,415	\$1,325,570	\$1,440,968	\$1,407,792
WRIGHT	\$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	\$1,516,123	\$1,448,583
YODER	\$24,232	\$23,108	\$21,816	\$21,318	\$20,920	\$25,315	\$26,396	\$27,596	\$30,319	\$30,711	\$31,799
Subtotal Municipalities	\$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	\$190,969,739	\$199,474,038

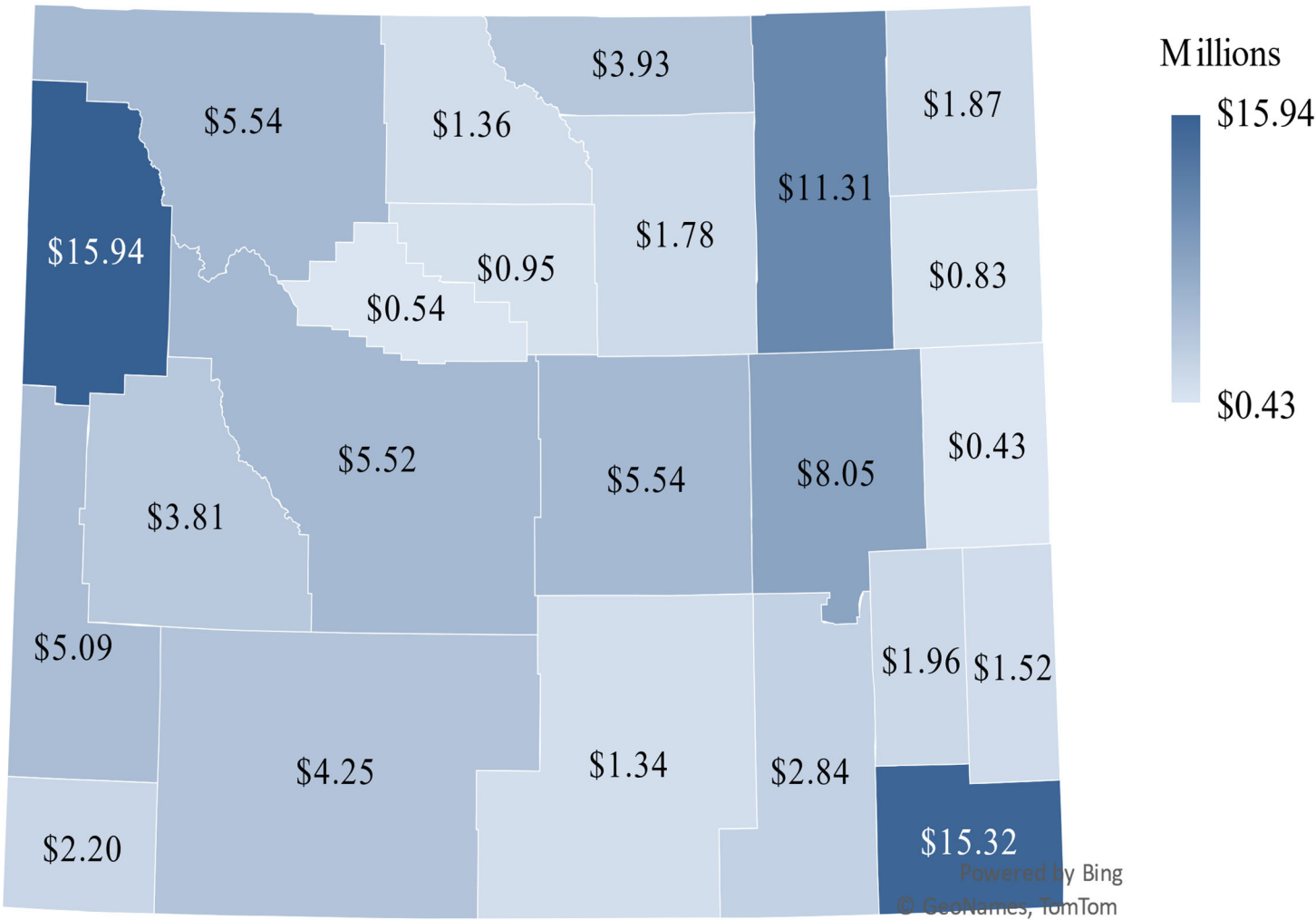
Note: Wyoming imposes a four percent statewide sales and use tax, of which 69 percent is directed to the General Fund and the remainder is distributed to counties and municipalities.

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

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
01-NATRONA	\$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	\$5,292,070	\$5,535,917
02-LARAMIE	\$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	\$14,628,555	\$15,324,506
03-SHERIDAN	\$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	\$3,807,462	\$3,929,687
04-SWEETWATER	\$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	\$3,900,079	\$4,254,433
05-ALBANY	\$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	\$2,163,475	\$2,837,057
06-CARBON	\$982,584	\$999,953	\$845,489	\$775,407	\$828,410	\$1,002,004	\$1,425,068	\$1,631,827	\$1,059,440	\$1,469,593	\$1,344,626
07-GOSHEN	\$1,077,267	\$1,047,665	\$961,439	\$931,138	\$940,378	\$1,118,049	\$1,156,597	\$1,190,500	\$1,308,083	\$1,460,772	\$1,516,283
08-PLATTE	\$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	\$1,652,445	\$1,955,893
09-BIG HORN	\$1,239,638	\$1,047,093	\$894,940	\$832,172	\$962,951	\$1,011,912	\$997,952	\$1,056,818	\$1,227,069	\$1,339,546	\$1,355,722
10-FREMONT	\$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	\$5,533,524	\$5,520,536
11-PARK	\$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	\$5,581,739	\$5,535,550
12-LINCOLN	\$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	\$4,251,684	\$5,085,488
13-CONVERSE	\$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	\$6,808,084	\$8,046,386
14-NIOBRARA	\$390,443	\$365,361	\$268,858	\$260,289	\$356,154	\$398,141	\$450,338	\$270,603	\$246,842	\$306,966	\$433,259
15-HOT SPRINGS	\$604,801	\$516,572	\$441,701	\$397,339	\$455,457	\$465,625	\$501,355	\$456,699	\$512,801	\$612,278	\$541,236
16-JOHNSON	\$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	\$1,689,620	\$1,781,759
17-CAMPBELL	\$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	\$11,759,497	\$11,311,599
18-CROOK	\$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	\$1,684,219	\$1,869,012
19-UINTA	\$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	\$1,774,394	\$2,202,939
20-WASHAKIE	\$724,339	\$777,782	\$625,018	\$626,885	\$632,254	\$657,330	\$676,666	\$772,546	\$827,668	\$963,094	\$951,791
21-WESTON	\$656,640	\$723,441	\$828,774	\$570,067	\$564,658	\$703,391	\$754,163	\$684,472	\$619,416	\$709,227	\$830,855
22-TETON	\$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	\$15,300,959	\$15,937,631
23-SUBLETTE	\$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	\$4,110,614	\$3,809,499
Subtotal Counties	\$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	\$96,799,896	\$101,911,664
Total Municipalities and Counties	\$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	\$287,769,635	\$301,385,702

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' FY 2024 SALES AND USE TAX RECEIPTS

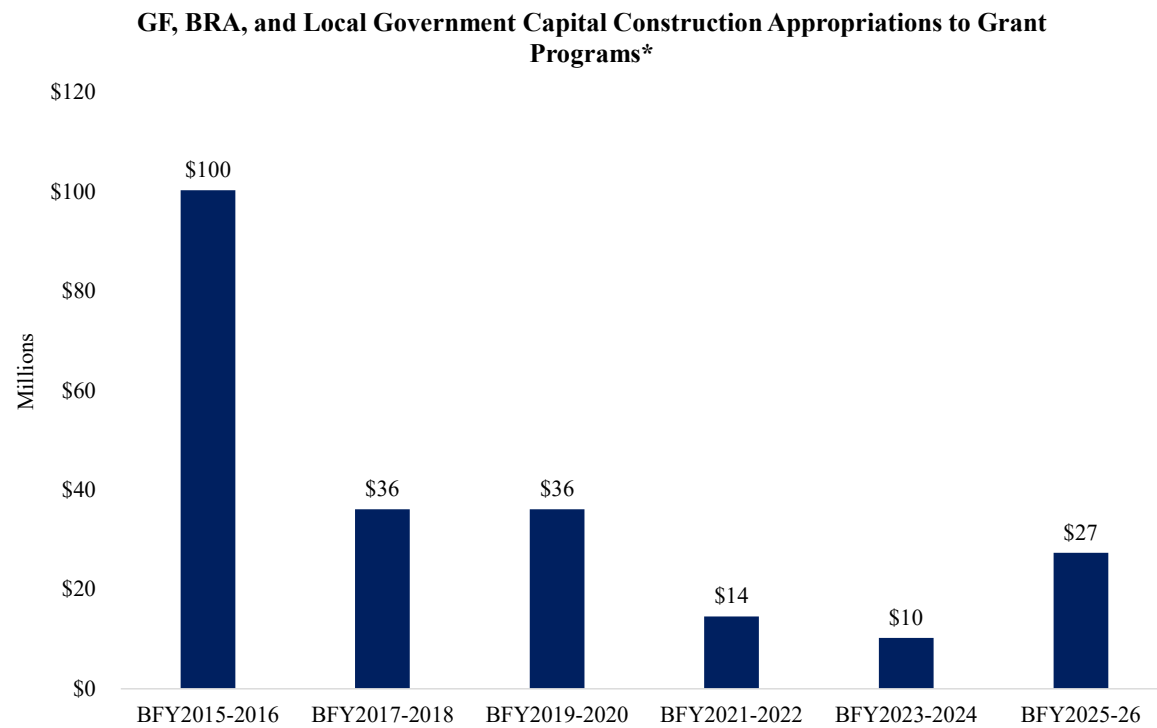
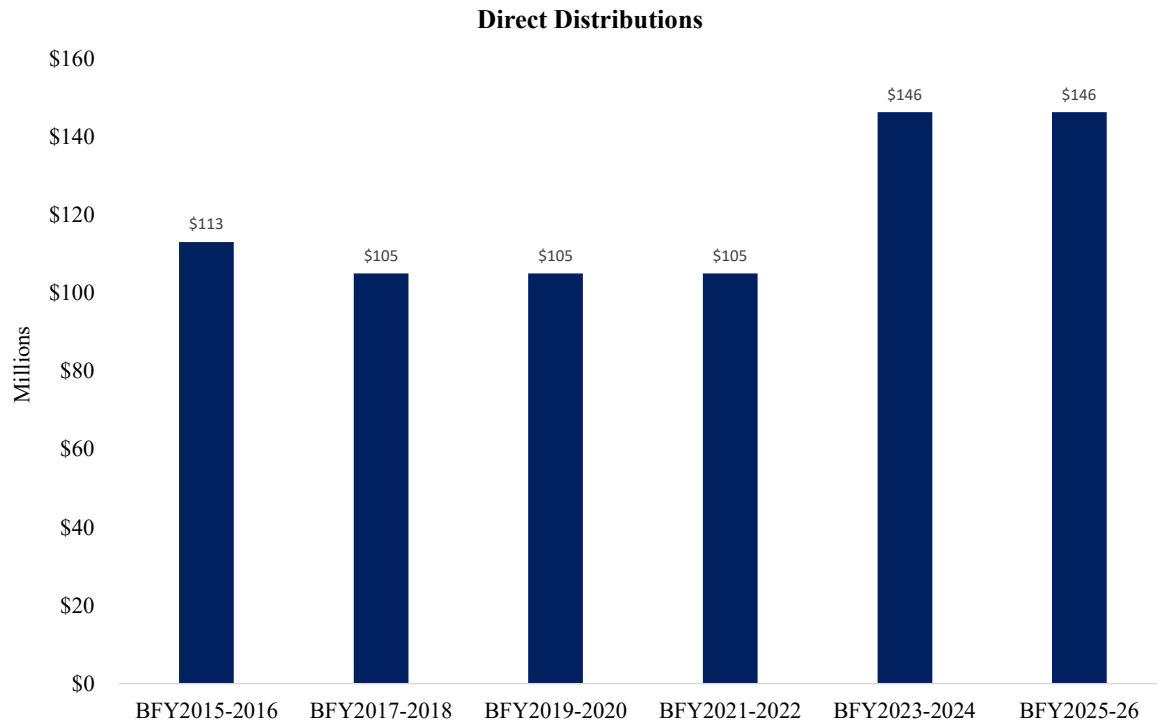


Top 10 Historical Sales and Use Tax County Collections (Millions)

County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TETON	\$7.50	\$8.36	\$8.71	\$9.18	\$10.25	\$10.83	\$11.01	\$12.06	\$15.54	\$15.30	\$15.94
LARAMIE	\$9.42	\$10.50	\$9.11	\$8.82	\$9.89	\$11.32	\$11.17	\$12.40	\$13.73	\$14.63	\$15.32
CAMPBELL	\$13.69	\$15.08	\$10.39	\$8.44	\$9.93	\$10.86	\$10.23	\$7.44	\$10.05	\$11.76	\$11.31
CONVERSE	\$5.50	\$6.88	\$3.21	\$2.68	\$4.87	\$7.41	\$7.98	\$5.32	\$4.92	\$6.81	\$8.05
NATRONA	\$5.68	\$5.87	\$4.27	\$3.88	\$4.12	\$4.86	\$4.78	\$4.65	\$5.05	\$5.29	\$5.54
PARK	\$4.55	\$4.31	\$3.96	\$3.81	\$4.01	\$4.28	\$4.53	\$4.64	\$5.26	\$5.58	\$5.54
FREMONT	\$5.12	\$5.32	\$4.27	\$3.94	\$4.35	\$4.33	\$4.64	\$4.97	\$5.20	\$5.53	\$5.52
LINCOLN	\$2.31	\$2.45	\$2.53	\$2.46	\$2.64	\$2.99	\$2.74	\$3.33	\$3.67	\$4.25	\$5.09
SWEETWATER	\$4.16	\$4.12	\$3.55	\$3.23	\$3.99	\$4.08	\$3.69	\$3.21	\$3.63	\$3.90	\$4.25
SHERIDAN	\$2.66	\$2.69	\$2.59	\$2.43	\$2.63	\$2.78	\$2.89	\$3.19	\$3.67	\$3.81	\$3.93
ALL OTHERS	\$21.30	\$21.57	\$16.98	\$15.45	\$19.56	\$19.61	\$17.44	\$15.67	\$16.90	\$19.94	\$21.42
TOTAL	\$81.89	\$87.15	\$69.57	\$64.32	\$76.24	\$83.35	\$81.10	\$76.88	\$87.62	\$96.80	\$101.91

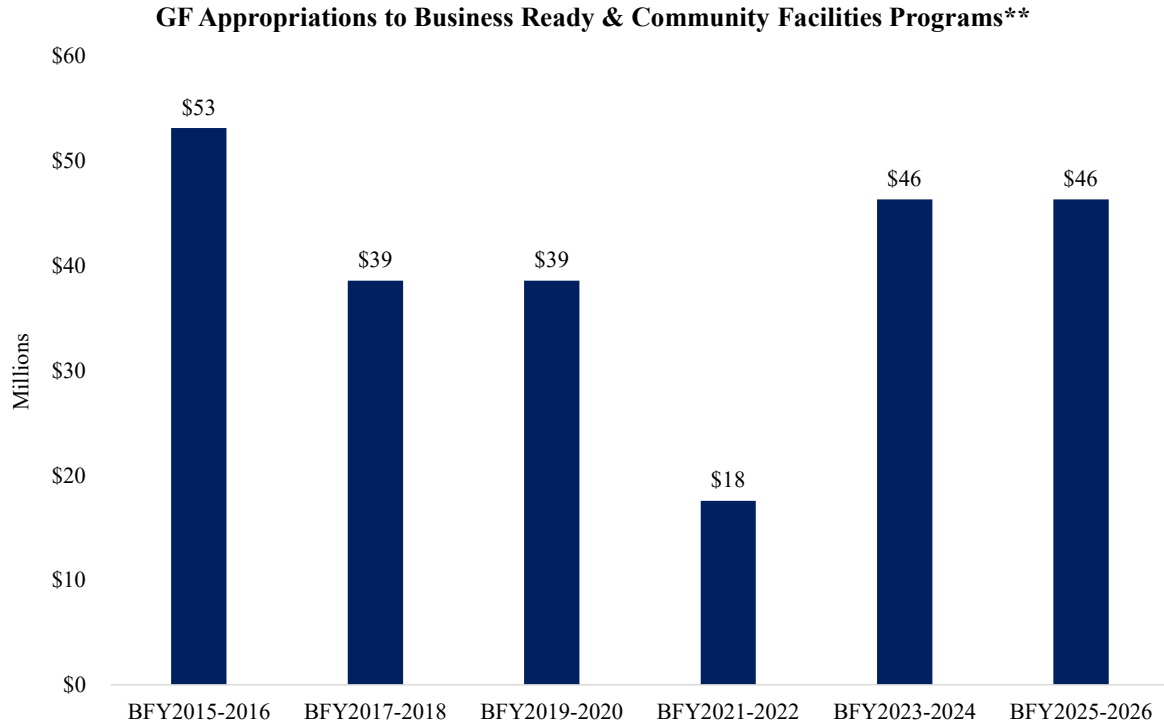
Note: The numbers provided are rounded to the nearest ten thousand dollars and are the counties’ share of the statewide four percent sales and use taxes; numbers may not add due to rounding.

Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs
BFY2005-2006 to BFY2025-2026

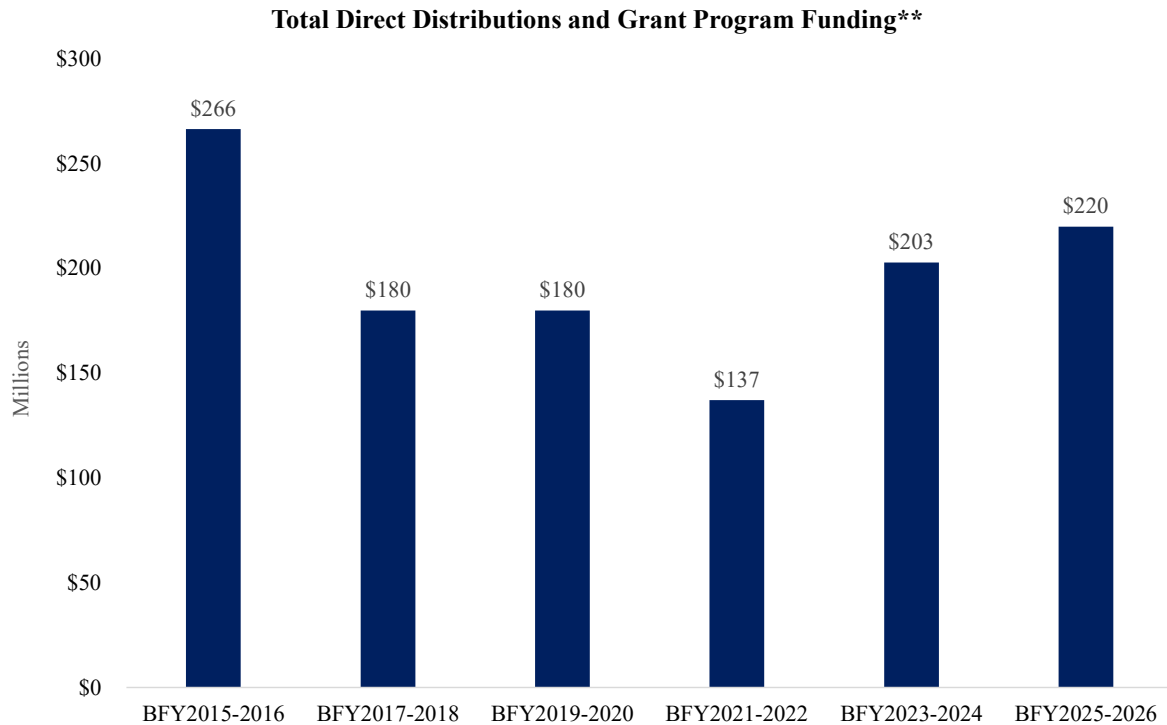


*Appropriations in BFY2019-2020 from the Local Government Capital Construction Account exceeded available revenue by approximately \$11.3 million

Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs
BFY2005-2006 to BFY2025-2026



** Does not include appropriations from other state funds, e.g., \$4 million from the local government capital construction account in BFY2025-2026.



** Does not include appropriations from other state funds, e.g., \$4 million from the local government capital construction account in BFY2025-2026.



Wyoming Department of Transportation

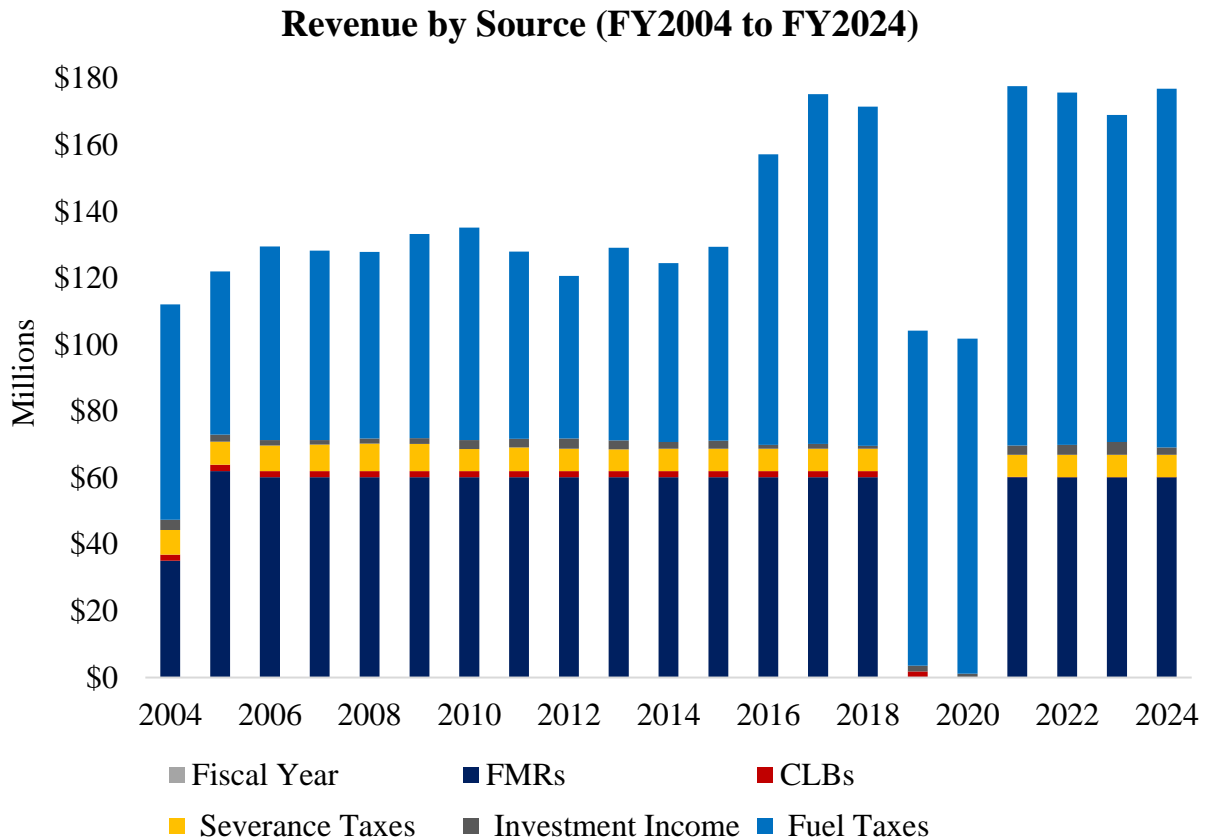
The Legislature created the Highway Commission (Commission) concurrently with the Highway Department in 1917. Originally, there were five commissioners to represent the five historic judicial districts in Wyoming. Currently, there are seven commissioners, despite additional judicial districts. The Governor 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 is permitted to operate upon a federal fiscal year basis which runs from October 1 through September 30, in accordance with W.S. 24-2-101(h).

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 2024 CREG Report and LSO analysis of WYDOT reporting.

Revenue by Source (FY2020 to FY2024)

Fiscal Year	FMRs	CLBs	Severance Taxes	State Investment Income	Fuel Taxes	Total
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
2023	\$ 60,142,500	\$ 0	\$ 6,711,500	\$ 5,586,693	\$ 106,193,606	\$178,634,299
2024	\$ 60,142,500	\$ 0	\$ 6,711,500	\$ 11,285,747	\$ 107,976,715	\$186,116,462

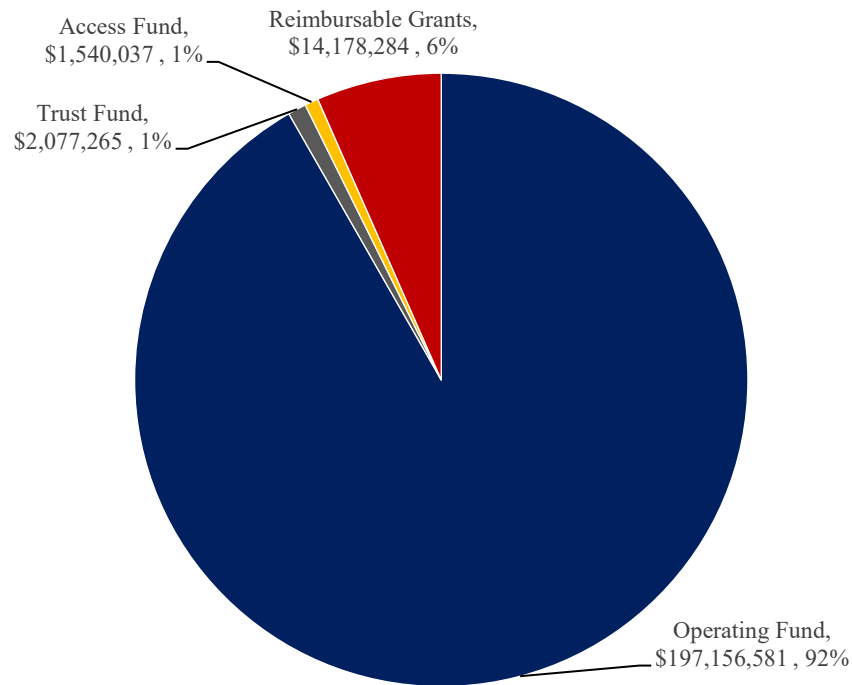


Wyoming Game and Fish Department

In 1921, the Game and Fish Commission (Commission) was established to provide citizen oversight to the Wyoming Game and Fish Department. The Commission is comprised of seven officials appointed by the Governor, with the consent of the Senate, each representing 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 569 people, 400 full-time, 59 contract, and 110 temporary employees. The Department statutorily manages 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. Eighty percent of its funding comes from license fees and excise taxes on hunting and fishing equipment. The additional funds come from various sources, including stamps, fees, and various grants. The Wyoming Game and Fish Department also receives federal financial assistance in Sport Fish and Wildlife Restoration.

Game and Fish Expenditures, by Fund (BFY2023-2024)



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
EORC – Enhanced Oil Recovery Commission
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
SFC – School Facilities Commission
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
WEA – Wyoming Energy Authority
WOGCC – Wyoming Oil and Gas Conservation Commission
WRS – Wyoming Retirement System
WWNRT – Wyoming Wildlife and Natural Resource Trust

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 Funds
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
S7 – Highway Fund
S8 – Game and Fish Fund
S10 – Legislative Stabilization Reserve Account
S13 – Strategic Investments and Projects Account
TT – Tobacco Settlement Trust Income Account
T0 – Expendable Trust – Other
T1 – Expendable Trust – Omnibus
T2 – Miners' Hospital Permanent Land Income Fund
T3 – State Hospital Account within the Permanent Land Fund
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
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
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)).

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 costs.

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., 2025, 2027) and covers a variety of topics.

Budget Session: Occurs in even number years (i.e., 2026, 2028) 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 BFY2025-2026

	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 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 Taxation

1977 through 2024

Year	Chapter	Explanation
1977	189	<ul style="list-style-type: none"> Increased severance tax on coal by 1.6% for CY 77 & 2% for CY 78 until \$160M collected¹; Note: The \$160M capital facilities tax expired on 1/1/87 Increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund; Increased severance tax on coal by .5% to PWMTF; effective 1/1/78 (total 10.1%); Increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until \$250M collected; effective 1/1/78; expired on 1/1/93
1979	37	Imposed \$.04/gallon tax on gasohol (other gas taxed @ \$.08/gallon)
1979	163	Granted homestead property tax exemption & appropriated \$10M for program
1981	9	Imposed a use tax on cigarettes of \$.08 per pack
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
1982	74	State inheritance tax imposed
1983	173	Decreased severance tax on underground coal from 10.5% to 7.25%
1983	136	School foundation program - imposed a 12 mill state levy & 6 mill county levy
1984	70	Mass property tax reappraisal system passed -

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

Year	Chapter	Explanation
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		\$5M appropriated
1985	207	Imposed \$.08/gallon on special fuels & repealed compensatory fees on special fuels
1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1986	22	Imposed 2.5% premium tax on insurers
1987	97	Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal
1987	29	Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Diversion of severance taxes from PWMTF to budget reserve account (BRA) begun
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack)
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used on processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	106	Continued \$.04/gallon tax on gasohol 7/1/89 through 7/1/93
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on

Year Chapter**Explanation**

		transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%
1989	270	Imposed a \$.01/gallon tax for L.U.S.T.
1990	22	Extended 1.5% severance tax on collection wells to 1/1/95 (in lieu of 6% rate)
1990	93	Eliminated ton/mile tax and implemented commercial vehicle fees
1990	13	Budget reserve account diversion extended through 6/30/92
1991	13	Coal Tax Equity Act extended through 3/31/95
1991	149	Reduced insurance premium tax rate from 2.5% to .75% (retaliatory provision for other states remained in effect)
1991	237	Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)
1991	239	Exempted specified underground mining equipment from property tax
1991	42	Exempted uranium from 4% severance tax as long as price under \$17/pound
1991	139	Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1992	77	Extended gasohol tax reduction \$.08/gallon to \$.04/gallon to 2000
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1993	107	Modified computation of school local property taxes/local resources (comparing resources before 7/1/91 & basing foundation program amount on before/after amounts)
1993	223	Added \$.01 sales/use tax & changed tax distribution from 2/3 to 72% to general fund
1994	13	Gas tax distribution 13.5% to counties; 14% to state-county road account in highway fund; 15% for cities & towns; 57.5% to state highway fund
1994	85	Tax credit voucher program for ethanol up to \$2M per year until 7/1/2000
1994	6	Diversion of severance taxes from PWMTF to

Year	Chapter	Explanation
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		budget reserve account (BRA) extended to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/2000
1995	76	Extended tertiary production 2% exemption through 12/31/96 (4% total)
1995	104	Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound
1995	149	Extended 4th cent sales/use tax through 6/30/98
1995	74	Extended 1.5% severance tax for collection wells through 1/1/99 (in lieu of 6% rate)
1995	75	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98
1997	171	Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)
1997	72	Extended tertiary production 2% exemption to March, 2001 (4% total)
1997 Spec. Sess.	3	Local option 6 mills for schools to expire as of 1998 (affects amount of state funding needed for schools)
1997 Spec. Sess.	1	Extended 4th cent sales/use tax through 6/30/2002
1998	16	Specified collection well property tax exemption applied to production for CY 94
1998	108	Increased fuel tax to \$.13/gallon on gas & diesel
1998	47	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)
1998	48	Extended uranium tax severance tax exemption through 3/31/2003
1999	186	Extended ethanol tax credit program from 7/1/2000 to 7/1/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60

Year Chapter**Explanation**

1999	132	Imposed a limitation on sales/use tax on transportable home to be based on 70% of the sales price of the home
1999	165	Imposed sales/use tax on price of cigarettes (removed exemption)
1999	155	Imposed sales/use tax on price of tobacco products (cigars, snuff & other tobacco products)
1999	168	Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to person engaged in oil extraction
1999	121	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/2004
2000	4	Repeal of Oil Producers Recovery Act (returned severance tax on oil from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)
2000	31	Rail Mile Tax - imposed a 7-cent tax on each train mile traveled by a train; imposed \$100 annually for each public grade crossing on the line of a railroad (repealed in 2004)
2000	35	Changed annual corporate license tax minimum from \$25 to \$50 and changed stair step amounts to two-tenths of a mill on the dollar
2000	26	Made the 4 th cent for sales and use tax permanent (was due to expire on June 30, 2002)
2000	64	Extends the 2-cent fuel tax on gas & diesel with no exemptions through June 30, 2000
2000	99	Removes 4% severance tax break granted for new production of gas wells from natural gas produced from "shallow" wells (wells less than 2,000 feet in depth-mainly affects coalbed methane)
2000	102	Coal Transport Tax - Imposes a one-mill (.0001) per ton of coal tax on the commercial transportation of coal transported per mile or portion thereof; minimum tax is 50 cents per truck, trailer or railcar used to transport coal (repealed in 2004)
2001	74	Places a statute of limitation on actions filed before the state board of equalization to 5 years (any action not based on fraud)
2002	37	Clarifies taxable services at an oil or gas

Year Chapter Explanation

		well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production.
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	79	Increases distribution of sales/use tax to local governments (from 27% to 30%)
2002	48	Extensive amendments to the sales/use tax statutes including clarifying exemption for business personal property when business is sold; exemption for motor vehicles used in interstate commerce; increases penalty for vendor who collects tax but fails to remit to state
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account
2003	23	Allows a county to impose up to 2% optional sales/use tax for specific purpose, but combined total of specific purpose tax and general revenue optional tax (1%) cannot exceed 2%
2003	27	Requires all special districts to file geographical boundary information with the dept. of revenue, county assessor and county clerk
2003	52	Increases cigarette taxes from 12 cents/pack to 60 cents/pack
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)
2003	72	Authorizes resort areas to be formed into resort districts which can impose an optional sales/use tax
2003	203	Grants a sales/use tax exemption for equipment used to generate electricity from renewable resources (expires June 30, 2008)
2004	1	Repealed the coal transport tax enacted in 2000
2004	15	Repealed the rail mile tax on railroads enacted in 2000
2004	121	Property tax relief program amendments: Dept.

Year Chapter**Explanation**

		of Revenue to fund property tax refunds to qualified applicants (repealed 1/1/2008)
2005	5	Streamlined sales tax agreement amendments: provides immunity from audit for vendors who voluntarily license themselves in Wyo.
2005	10, 62, 64	Taxation of intangible property: 3 bills requiring a study of intangible property (64), amending definition to include intangibles in real property valuation (62), and treatment of intangibles for calendar year 2005 (10)
2005	65	Property tax relief program amendments: changes income criteria to qualify for property tax refund
2005	77	Tobacco taxes: increases penalty provisions; requires licensure for importers of tobacco
2005	136	Grants a sales/use tax exemption for sale or lease of aircraft used in a commercial air carrier operation & aircraft repair, remodeling or maintenance at a FAA repair station
2006	35	Grants a 2 year sales/use tax exemption for food for domestic consumption
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	31	Provides a definition of "tangible" and "intangible" personal property and what is exempted from property tax as an intangible
2006	80	Expands the tax refund to the elderly and disabled program
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2006	10	Provides for the sourcing of sales/use tax purchases made (under the Streamlined Sales Tax Act)
2007	4	Provides telecommunications (including cable and satellite TV) to be assessed at 9.5% (even though still classified as industrial property)
2007	100	Removed lifetime limit on veterans' property tax exemption
2007	74	Increased maximum resort district tax from 1% to 3%
2007	140	Provides sales/use tax exemption on food
2007	133	Increases optional general purpose excise tax from 1% to 2%
2007	188	Extends the sales/use tax exemption for equipment used to generate electricity from

Year	Chapter	Explanation
		renewable resources from 2008 to 2012
2008	28	Provides for valuation and taxation of producer-processed natural gas
2008	59	Provides for valuation and severance taxation of helium
2008	101	Extended the property tax refund program
2008	110	Increases the eligible amount of eligible income and amount of refund under the veteran's property tax exemption
2009	73	Provides eligibility criteria for the property tax refund program
2009	153	Provides for valuation and property taxation of helium
2009	43	Provides for the taxation of moist snuff tobacco by weight
2010	100	Grants a property tax exemption for property used for economic development
2010	33	Extends the sales/use tax exemption for property used to manufacture personal property
2010	50	Grants a property tax exemption for large data processing centers
2010	49	Imposes an excise tax of \$1 per megawatt hour on electricity generated from wind turbines
2010	51	Provides for property tax assessment of vacant land
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2011	48	Extends sales/use tax for data processing centers to software & power supplies
2011	83	Extends sales/use tax exemption for manufacturing equipment to December 31, 2017
2011	132	Grants credit for vendors collecting sales/use taxes
2011	99	Grants 100% gas tax refund for agricultural use
2012	33	Allows specific purpose excise tax to be used for maintenance of public roadways
2012	65	Provides for the taxation of "roll your own" cigarettes made from machines
2012	105	Repeals the tax credit for producers of ethanol fuel
2013	29	Extends sales/use tax exemption for data centers located in more than 1 location
2013	49	Increases the fuel tax on gasoline and diesel by 10 cents/gallon to total of 24 cents/gallon
2013	165	HB 171 clarifies that other gases such as methane, ethane, butane and liquefied gas are

Year Chapter Explanation

		to be taxed as gasoline
2013	52	Prohibits the use of sales tax zapping devices
2013	144	SF 103 clarifies "electronic cigarettes" are to be treated and regulated as other tobacco products
2014	78	Clarifies which real property qualifies for the charitable property tax exemption
2014	102	Extends the time period for filing for an agricultural gas tax refund to 18 months
2014	106	Clarifies process for hearings before a county board of equalization
2014	61	Imposes gasoline tax on compressed natural gas (CNG); and diesel tax on liquid natural gas used in motor vehicles
2015	20	Reinstates the property tax refund program without a sunset date
2015	21	Property of airline companies as defined is taxed as industrial property
2015	28	Provides for taxation of alternative fuels
2015	44	Provides a sales tax exemption for lease of assets between related business entities
2016	19	Clarifies that the electric vehicle decal created as part of the taxation of alternative fuels is an annual decal and fee
2016	92	Specifies 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	Authorizes certain property tax information to be provided electronically.
2016	33	Requires 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	Revises 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	Clarifies that local optional sales and use taxes may be imposed by separate propositions up to the maximum statutory amounts for those taxes.
2017	85	Requires remote sellers to collect Wyoming sales and use tax if the seller has more than \$100,000.00 in sales in Wyoming or 200 separate

Year Chapter Explanation

		transactions in Wyoming in any year.
2017	142	Provides 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.
2017	181	Extends the manufacturing machinery sales and use tax exemption to 2027.
2018	1	Authorizes counties to deduct extraordinary costs incurred in collection taxes. Provides that counties are not liable to other government entities if unable to collect taxes due to nonpayment.
2018	87	Wyoming legal tender act. Provides that "specie" is not subject to sales or property taxes.
2018	76	Provides a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.
2018	53	Specifies audit procedures for sales and use taxes.
2019	41	Provides for collection of sales taxes by marketplace facilitators.
2019	21	Revises the administration of the cigarette tax.
2019	82	Provides for the expenditure of excess funds collected under a specific purpose option tax.
2019	120	Provides an exemption from sales and use taxes for broadband internet service infrastructure. Sunset in 2024.
2020	14	Implements a 5% statewide lodging tax and provides for distribution of the tax. Reduces the maximum local lodging tax from 4% to 2%.
2020	53	Provides for the taxation of nicotine products including electronic cigarettes and vapor material.
2020	110	Authorizes the implementation of an optional municipal sales and use tax. Revises the procedures for implementation of existing optional county sales and use taxes.
2020	142	Requires 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.

Year Chapter**Explanation**

2020	104	Provides a tax on the sale of electricity from nuclear reactors.
2021	19	Authorizes the public service commission to collect an additional utility assessment on certain types of public utilities to fund the commission.
2021	100	Authorizes 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	Revises the permissible election dates for an optional municipal tax election.
2021	158	Provides a property tax exemption for a person with \$2,400.00 or less of taxable personal property as de minimis business property.
2022	102	Reduces the severance tax on surface coal by 0.5% from 7% to 6.5%
2023	142	Expands the application of the property tax refund program.
2023	176	Clarifies that tobacco taxes on cigars, snuff and other tobacco products are due upon the sale of the product.
2024	106	Provides a residential property tax exemption of 50% of the assessed value of the property for long term homeowners who are age 65 or older and who have paid residential property tax in Wyoming for 25 years or more.
2024	109	Expands the application of the property tax refund program.
2024	107	Provides a property tax exemption for residential structures and land with an exemption for any amount of assessed value in excess of the prior year assessed value plus 4%.
2024	101	Increasing the amount of the property tax exemption for veterans.

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Mineral Tax History & Incentives*

1969 through 2024

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

*Mineral tax incentives are displayed in bold type.

Year	Chapter	Explanation
1983	173	Decreased severance tax on underground coal by 3.25% to 7.25%
1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1987	97	Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal
1987	29	Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Budget reserve account diversion of severance taxes begun
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used in processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%

Year	Chapter	Explanation
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1990	22	Extended 1.5% severance tax on collection wells to 1/1/95
1990	13	Budget reserve account diversion extended through 6/30/92
1991	13	Coal Tax Equity Act extended through 3/31/95
1991	237	Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)
1991	239	Exempted specified underground mining equipment from property tax
1991	42	Exempted uranium from 4% severance tax as long as price under \$17/pound
1991	139	Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1994	6	Extended budget reserve account diversion to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Budget reserve account diversion extended 6/30/2000
1995	76	Extended tertiary production 2% exemption through 12/31/96 (4% total)
1995	104	Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound
1995	74	Extended 1.5% severance tax for collection wells through 1/1/99
1995	75	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98
1997	171	Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)
1997	72	Extended tertiary production 2% exemption to March, 2001 (4% total)

Year Chapter Explanation

1998	16	Specified collection well property tax exemption applied to production for CY 94
1998	47	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)
1998	48	Extended uranium tax severance tax exemption through 3/31/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60
1999	168	Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to person engaged in oil extraction
1999	121	Budget reserve account diversion extended from 6/30/2000 to 6/30/2004
2000	4	Repeal of the Oil Producers Recovery Act of 1999 (severance tax on oil returned from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)
2000	99	Removed certain shallow gas wells (like coalbed methane) less than 2,000 feet in depth from the 4% severance tax reduction in W.S. 39-14-205(f) (granted by 1993 Wyo. Sess. Laws Ch. 167) so they will be taxed at full 6% severance tax
2001	N/A	No significant bills affecting mineral taxation
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account
2003	24	Changes the industry factor for trona valuation to 32.5%
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)

Year	Chapter	Explanation
2003	105	Extended uranium tax severance tax exemption through 3/31/2009
2003	130	Extended tertiary production 2% exemption to March, 2008 (4% total), provided the price received by the producer is less than \$27.50 per barrel
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2012	15	Allows dept. of revenue and taxpayer to agree on alternative method of trona tax valuation
2013	N/A	No significant bills affecting mineral taxation
2014	68	Clarifies procedures for mineral tax audits
2015	61	Revises the definition of "well site" for oil and gas taxation purposes
2015	73	Creates task force on mineral taxes
2016	16	Cleanup of archaic provisions within the mineral tax code. Recommended by the task force on mineral taxes.
2017	143	Requires the Department of Revenue to study and report on the possibility of using discounted cash flow to value oil and gas production, rather than the current method of using actual value. Final report is due November 30, 2019.
2018	76	Provides a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.
2019	187	Provides for lien priority for tax liens on mineral production.

Year Chapter Explanation

2020	120	Provides for a differential severance tax rate on uranium for specified market spot prices. The current rate is 4%. Under the bill the rate can range from 0% up to 5% depending on the market prices. Sunsets December 31, 2025.
2020	139	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 July 1, 2030 or if a specified amount of coal is exported through United States coal export terminals.
2020	141	Addresses lien priority for tax liens on mineral production and clarifies different procedures before and after January 1, 2021.
2020	142	Requires 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.
2020	155	Provides 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 July 1, 2020 and prior to December 31, 2025.
2021	156	Limits the tax exemption for natural gas consumed on site.
2021	28	Provides for monthly payment of ad valorem taxes on mineral production beginning January 1, 2022. Provides 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.
2022	102	Reduces the severance tax on surface coal by 0.5% from 7% to 6.5%
2022	53	Revises 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.

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

	FY2026	FY2027	FY2028
Oil - per \$10.00/bbl change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 10.4	\$ 10.2	\$ 9.9
Budget Reserve Account (BRA)	\$ 20.8	\$ 20.4	\$ 19.8
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 14.1	\$ 13.8	\$ 13.4
One Half Percent Severance Tax to PWMTF	\$ 4.7	\$ 4.6	\$ 4.5
One Half Percent Severance Tax to CSPLF	\$ 4.7	\$ 4.6	\$ 4.5
TOTAL	\$ 54.7	\$ 53.6	\$ 52.1
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 10.7	\$ 10.6	\$ 10.4
BRA	\$ 21.5	\$ 21.1	\$ 20.8
TOTAL	\$ 32.2	\$ 31.7	\$ 31.2
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 40.6	\$ 40.1	\$ 38.9
Natural Gas - per \$1.00/mcf change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 7.8	\$ 7.6	\$ 7.2
BRA	\$ 15.6	\$ 15.1	\$ 14.5
PWMTF	\$ 10.4	\$ 10.0	\$ 9.4
One Half Percent Severance Tax to PWMTF	\$ 3.5	\$ 3.3	\$ 3.1
One Half Percent Severance Tax to CSPLF	\$ 3.5	\$ 3.3	\$ 3.1
TOTAL	\$ 40.7	\$ 39.3	\$ 37.3
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 16.6	\$ 15.9	\$ 15.0
BRA	\$ 33.1	\$ 31.9	\$ 29.9
TOTAL	\$ 49.7	\$ 47.8	\$ 44.9
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 30.2	\$ 29.0	\$ 27.7
Coal - per \$1.00/ton change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 1.8	\$ 1.6	\$ 1.5
BRA	\$ 3.5	\$ 3.3	\$ 3.0
PWMTF	\$ 2.0	\$ 1.9	\$ 1.7
One Half Percent Severance Tax to PWMTF	\$ 0.7	\$ 0.6	\$ 0.6
One Half Percent Severance Tax to CSPLF	\$ 0.7	\$ 0.6	\$ 0.6
TOTAL	\$ 8.6	\$ 8.0	\$ 7.4
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 3.0	\$ 2.8	\$ 2.6
BRA	\$ 6.1	\$ 5.6	\$ 5.2
TOTAL	\$ 9.1	\$ 8.5	\$ 7.8
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 5.8	\$ 5.5	\$ 5.0

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 2024 CREG report.

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

	FY2026	FY2027	FY2028
Oil - per 1,000,000 bbls sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 0.7	\$ 0.7	\$ 0.7
Budget Reserve Account (BRA)	\$ 1.4	\$ 1.4	\$ 1.3
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 0.9	\$ 0.9	\$ 0.9
One Half Percent Severance Tax to PWMTF	\$ 0.3	\$ 0.3	\$ 0.3
One Half Percent Severance Tax to CSPLF	\$ 0.3	\$ 0.3	\$ 0.3
TOTAL	\$ 3.7	\$ 3.7	\$ 3.5
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 0.7	\$ 0.7	\$ 0.7
BRA	\$ 1.4	\$ 1.4	\$ 1.4
TOTAL	\$ 2.2	\$ 2.2	\$ 2.1
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 2.7	\$ 2.7	\$ 2.7
Natural Gas - per 100,000,000 mcf sold			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 2.6	\$ 2.7	\$ 2.7
BRA	\$ 5.2	\$ 5.4	\$ 5.5
PWMTF	\$ 3.5	\$ 3.6	\$ 3.6
One Half Percent Severance Tax to PWMTF	\$ 1.2	\$ 1.2	\$ 1.2
One Half Percent Severance Tax to CSPLF	\$ 1.2	\$ 1.2	\$ 1.2
TOTAL	\$ 13.7	\$ 14.0	\$ 14.1
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 5.6	\$ 5.7	\$ 5.7
BRA	\$ 11.2	\$ 11.3	\$ 11.3
TOTAL	\$ 16.7	\$ 17.0	\$ 17.0
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 10.0	\$ 10.2	\$ 10.2
Coal - per 10,000,000 tons produced			
<u>Severance Taxes (Over \$155 Million)</u>			
GF	\$ 1.4	\$ 1.4	\$ 1.3
BRA	\$ 2.8	\$ 2.8	\$ 2.7
PWMTF	\$ 1.6	\$ 1.6	\$ 1.5
One Half Percent Severance Tax to PWMTF	\$ 0.5	\$ 0.5	\$ 0.5
One Half Percent Severance Tax to CSPLF	\$ 0.5	\$ 0.5	\$ 0.5
TOTAL	\$ 6.8	\$ 6.7	\$ 6.6
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
SFP	\$ 2.4	\$ 2.4	\$ 2.3
BRA	\$ 4.8	\$ 4.7	\$ 4.6
TOTAL	\$ 7.2	\$ 7.1	\$ 6.9
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 4.5	\$ 4.5	\$ 4.4

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 2024 CREG report.

Agency Programs with Appropriations in the BFY2025-2026 Budget

This listing shows the name and number for each department or "agency" and subsequent name and number for accounting level divisions. Agency divisions are also commonly called programs or agency programs. The department and division numbers are integrated into Wyoming's budget development system, IBARS, and the State 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 typically used for a given topic each biennium.

Budget Bill Section 2

001 Office of the Governor

0100 Administration
0200 Tribal Liaison
0300 Commission on Uniform
Laws
0600 Special Contingency
1100 Homeland Security
2400 Natural Resource Policy
Account
2600 Endangered Species
Administration
2900 Baseline Scientific
Assessment
3600 Wyoming Innovative
Partnership

002 Secretary of State

0100 Administration
0400 Securities Enforcement
0600 Bucking Horse & Rider

003 State Auditor

0100 Administration

004 State Treasurer

0100 Treasurer's Operations
0300 Veterans' Tax Exemption
0600 Investments and Financial
Accounting
0800 Unclaimed Property
0900 Investments
2000 Native American Motor
Vehicle Exemption

006 Department of Administration and Information

2000 Director's Office

2300 Professional Licensing
Boards
3000 General Services
3500 Human Resources Division
3800 Employees' Group
Insurance
4500 Economic Analysis
Division
6000 State Library

007 Military Department

0100 Military Dept. Operations
0200 Air National Guard
0300 Camp Guernsey
0400 Army National Guard
0500 Veterans' Services
0600 Oregon Trail Vets
Cemetery
0700 Military Support
0800 Civil Air Patrol

008 Office of the Public Defender

0100 Administration

010 Department of Agriculture

0100 Administration Division
0200 Ag Education and
Information
0300 Consumer Protection
Division
0400 Natural Resources Division
0600 Pesticide Registration
0800 State Fair
1400 Weed & Pest Control
1500 Predator Management
1600 Wyoming Beef Council
1800 Wyo Wheat Mktg Comm
1900 Dry Bean Commission
2200 Leaf Cutter Bee

Agency Programs with Appropriations in the BFY2025-2026 Budget

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

Agency Programs with Appropriations in the BFY2025-2026 Budget

035 Board of Funeral Service Practitioners	0500 Law Enforcement
0100 Administration	0600 WyoLink
036 Board of Midwifery	0700 Aeronautics Administration
0100 Administration	0900 Operational Services
	1000 Aeronautics
037 State Engineer	046 Wyoming Combat Sports Commission
0100 Administration	0100 Administration
0200 Ground Water Division	048 Department of Health
0300 Surface Water & Eng. Division	0100 Director's Office
0400 Board of Control Division	0400 Health Care Financing
0500 Support Services Division	0500 Public Health
0600 Board of Registration PE	2500 Behavioral Health
0700 Interstate Streams Division	5000 Aging
1400 North Platte Settlement	049 Department of Family Services
1500 Well Drillers' Licensing	5700 Energy Assistance and Weatherization
038 Wyoming Gaming Commission	5800 Institutions
0100 Administration	5900 Assistance and Services
039 Wildlife/Natural Resource Trust	051 Livestock Board
0200 Encana Oil & Gas	0100 Administration
1000 Administration	0200 Animal Health
2000 WYCM	0300 Brucellosis
n/a Trust Corpus	0400 Cooperative Agreements
041 Fire Prevention and Electrical Safety	0600 Estrays
0100 Administration	0700 Brand Inspection
0200 Fire Prevention Administration	0800 Predator Control Fees
0300 Electrical Safety Administration	052 Board of Medicine
0400 Training	0100 Administration
0500 Fire Academy	053 Department of Workforce Services
042 Geological Survey	0100 Administration & Support
0100 Geologic Program	0200 Vocational Rehabilitation
0300 USGS Grants	0300 Unemployment Insurance
0200 WY Min. Resource	0400 Labor Standards
043 Dietetics Licensing Board	0500 Workers' Compensation & OSHA
0100 Administration	0600 Disability Determination Services
044 Insurance Department	054 Board of Nursing
0100 Administration	0100 Administration
0400 Health Insurance Pool	055 Oil and Gas Commission
045 Department of Transportation	0100 Administration
0100 Administration	0200 Orphan Wells
0400 Administrative Services	

Agency Programs with Appropriations in the BFY2025-2026 Budget

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

Agency Programs with Appropriations in the BFY2025-2026 Budget

081 Board of Parole	122 Judicial District 2A
0100 Administration	0100 Administration
083 Board of Occupational Therapy	123 Judicial District 2B
0100 Administration	0100 Administration
084 Board of Professional Geologists	124 Judicial District 3B
0200 Administration	0100 Administration
085 Wyoming Business Council	125 Judicial District 3A
0100 Wyoming Business Council	0100 Administration
0200 Economic Divers.	126 Judicial District 4A
1600 Investment Ready Communities	0100 Administration
090 Wyoming Energy Authority	127 Judicial District 5A
0100 Administration	0100 Administration
091 Wyoming Stable Token Commission	128 Judicial District 5B
0100 Administration	0100 Administration
096 State Budget Department	129 Judicial District 6A
2500 Administration	0100 Administration
098 Office of Guardian Ad Litem	130 Judicial District 7A
0100 Guardian Ad Litem	0100 Administration
101 Supreme Court	131 Judicial District 7B
0100 Administration	0100 Administration
0200 Judicial Nominating Commission	132 Judicial District 9A
0300 Chancery Court	0100 Administration
0400 Law Library	133 Judicial District 8A
0500 Circuit Courts	0100 Administration
0600 Court Automation	134 Judicial District 9B
0700 Judicial Retirement	0100 Administration
0800 Treatment Court	135 Judicial District 6B
0900 Branchwide Resources	0100 Administration
102 Board of Law Examiners	136 Judicial District 8B
0100 Administration	0100 Administration
103 Commission on Judicial Conduct and Ethics	137 Judicial District 1C
0100 Administration	0100 Administration
120 Judicial District 1A	138 Judicial District 3C
0100 Administration	0100 Administration
121 Judicial District 1B	139 Judicial District 7C
0100 Administration	0100 Administration

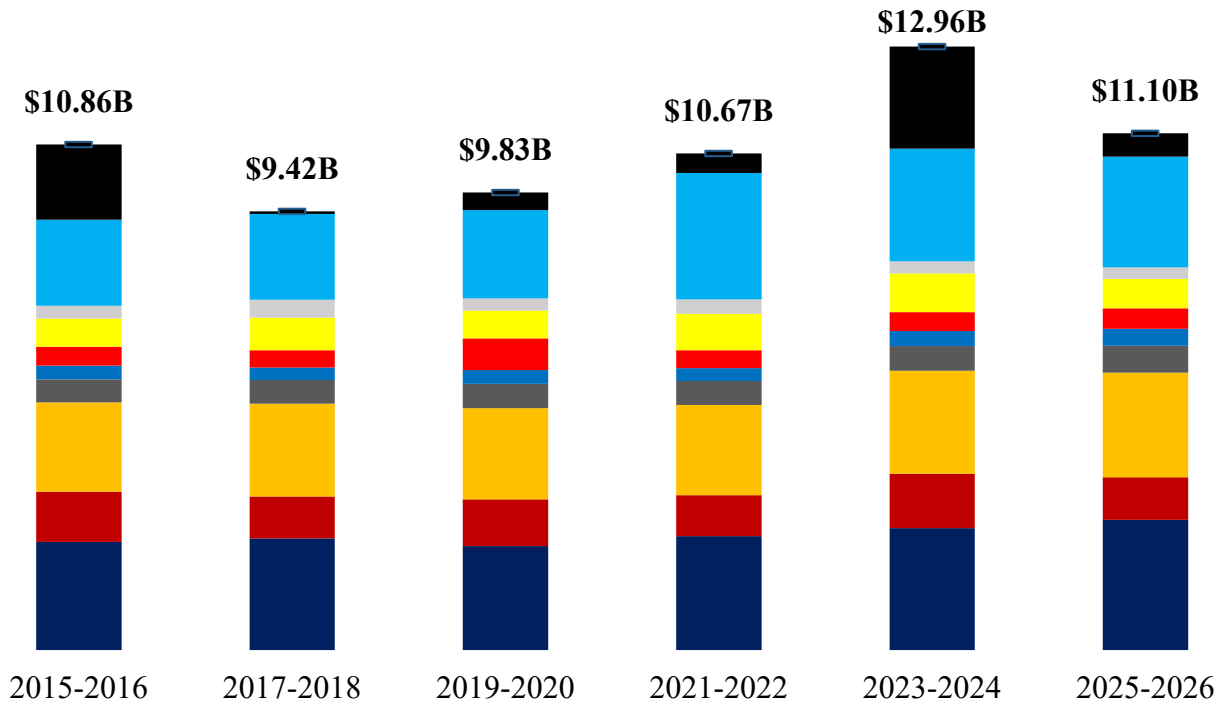
Agency Programs with Appropriations in the BFY2025-2026 Budget

140 Judicial District 6C	270 Office of Administrative Hearings
0100 Administration	0200 Administration
141 Judicial District 9C	Budget Bill Section 3 – Capital Construction
0100 Administration	
142 Judicial District 4B	Budget Bill Section 300s
0100 Administration	300 Budget Balancers - Transfers
143 Judicial District 1D	301 Borrowing Authority - Cash Flow And Executive Programs
0100 Administration	302 Reserved
144 Judicial District 7D	303 Carryover Appropriations
0100 Administration	304 Employee Benefits
145 Judicial District 3D	305 Flex - Executive
0100 Administration	306 Flex – Judiciary
151 District Attorney/Judicial District #1	308 Major Maintenance
0100 Administration	309 Department of Health Carryovers
157 District Attorney/Judicial District #7	311 Concurrence with Governor's Recommendations
0100 Administration	312 Community College Appropriation and Matching Funds
160 County and Prosecuting Attorneys	313 School Capital Construction
0100 Administration	314 Mineral Severance Tax Diversion
201 Legislative Service Office	315 Federal Mineral Royalty Diversion
0100 LSO	316 University of Wyoming Research Matching Funds
205 Education-School Finance	317 Revisions to Prior University of Wyoming Appropriations
4100 School Foundation Program	318 Revisions to Prior Appropriations
4200 Court Ordered Placements	319 Employee Compensation - Vacant Positions
4500 Foundation-Specials	320 Benchmarks and Performance Compensation Review
206 Department of Education	321 State Budget System - Review
1000 State Board of Education	322 Rocky Mountain Power Project Account
1100 Leadership, Finance & IT	
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	

Agency Programs with Appropriations in the BFY2025-2026 Budget

323	Large Project Energy Matching Funds
324	Board of Land Commissioners - Sale Authorization And Disposition Of Proceeds
325	Reserved
326	Enterprise Inflation
327	Higher Education Scholarships
328	Election Administration And Security
329	Employee Compensation
331	K-12 School Mental Health Service Grants
332	Charter School in Western Wyoming
333	Budget Balancers – Transfers II
334	Budget Balancers – Transfers III
335	Wyoming State Hospital Demolition Account – Authorization
336	Riverton State Office Building Renovation - Authorization
337	Reversion - Jackson Outreach Center Capital Construction
338	Gillette Community College District Property Transfer I
339	Gillette Community College District Property Transfer II
341	American Rescue Plan Act – Reappropriation and Appropriation
342	Wyoming Spanish-American War Monument
343	State Military Department Lands – Fire Suppression
344	State Shooting Complex Oversight Task Force Consultants
399	Repealed Sections

Historical Appropriations By Expenditure Category, All Funds BFY 2015-2016 through BFY2025-2026



Category		2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026
■ 1a. K-12 Education	Total All Funds	\$2.32B	\$2.40B	\$2.24B	\$2.44B	\$2.62B	\$2.80B
	Percent of Biennium	21.4%	25.4%	22.8%	22.9%	20.2%	25.2%
■ 1b. Higher Education (UW and CCs)	Total All Funds	\$1.04B	\$.90B	\$1.00B	\$.88B	\$1.17B	\$.91B
	Percent of Biennium	9.6%	9.6%	10.2%	8.3%	9.0%	8.2%
■ 2. Health	Total All Funds	\$1.91B	\$2.00B	\$1.96B	\$1.94B	\$2.21B	\$2.24B
	Percent of Biennium	17.6%	21.2%	20.0%	18.2%	17.1%	20.2%
■ 3. Justice, Public Safety and Corr.	Total All Funds	\$.50B	\$.50B	\$.52B	\$.51B	\$.52B	\$.58B
	Percent of Biennium	4.6%	5.3%	5.3%	4.8%	4.0%	5.2%
■ 4. Family Services	Total All Funds	\$.29B	\$.27B	\$.29B	\$.28B	\$.32B	\$.37B
	Percent of Biennium	2.7%	2.9%	3.0%	2.6%	2.5%	3.3%
■ 5. Employment, Econ. Dev. and Commerce	Total All Funds	\$.46B	\$.43B	\$.74B	\$.46B	\$.41B	\$.43B
	Percent of Biennium	4.3%	4.5%	7.5%	4.3%	3.2%	3.9%
■ 6. Natural Resources, Envir. and Recreation	Total All Funds	\$.55B	\$.64B	\$.54B	\$.66B	\$.83B	\$.63B
	Percent of Biennium	5.1%	6.8%	5.5%	6.2%	6.4%	5.7%
■ 7. Transportation	Total All Funds	\$.27B	\$.38B	\$.26B	\$.31B	\$.26B	\$.25B
	Percent of Biennium	2.5%	4.1%	2.7%	2.9%	2.0%	2.3%
■ 8. General Government	Total All Funds	\$1.89B	\$1.85B	\$1.90B	\$2.76B	\$2.42B	\$2.38B
	Percent of Biennium	17.4%	19.6%	19.3%	25.9%	18.7%	21.4%
■ 9F. Transfers	Total All Funds	\$1.62B	\$.05B	\$.38B	\$.42B	\$2.19B	\$.50B
	Percent of Biennium	14.9%	0.6%	3.8%	4.0%	16.9%	4.5%
Total	Total All Funds	\$10.86B	\$9.42B	\$9.83B	\$10.67B	\$12.96B	\$11.10B

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
001	035	Federal Natural Resource Policy Account	\$3,841,034	W.S. 9-4-218	The funds in this account 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. The funds may be expended for preparing and participating in environmental impact statements, environmental assessments, and coordinating and participating in rangeland health assessments. Any earnings to the account will stay in the account and are continuously appropriated.
001	087	Radiologic Waste Pilot Project	\$199,508	W.S. 37-14-103(a)	This 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	\$1,802,793	W.S. 19-13-301(a)	The funds in this account are for reimbursement to 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, and development and maintenance of statewide search and rescue overhead teams.
001	160	Wyoming Coal Marketing Program Account	\$23,945	2020 Session Laws, Ch. 51, Sec. 1(e)	This account is for the 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	\$16,717	W.S. 21-17-121(f)	The funds in this account are for the Clean Coal Technology Task Force; sunsets June 30, 2017. (Created 2007 WSL, Ch 186).
001	749	Broadband Development Endowment	\$11,650,732	W.S. 9-12-1404	The funds in this account are continuously appropriated to the Governor's office for economic diversification projects.
001	750	Wyoming Research & Innovation-ENDOW	\$1,964,432	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.
001	751	The startup Wyoming-Endowment	\$2,779,216	W.S. 9-12-1404	The funds in this account are continuously appropriated to the Governor's office for economic diversification projects.
001	ARP	American Rescue Plan Fund	\$277,296,909	American Rescue Plan*	This account is used to segregate the 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.
001	CRA	COVID Rental Assistance Fund	\$17,359,069	American Rescue Plan*	As a part of the American Rescue Plan through the Emergency Rental Assistance Program, the Treasury provides emergency rental assistance funding to qualifying participants to support renters struggling with rent or housing related expenses.
001	CPF	Capital Projects Fund	(\$12,149,058)	American Rescue Plan*	The American Rescue Plan appropriated \$10 billion to the Treasury to provide payments to States, territories, freely associated states, and Tribal Governments "to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19)." A negative balance indicates reimbursement is outstanding.
001	F03	WY Governor's Big Game License Coalition	\$4,807,746	W.S. 23-1-501(b)	The funds in this account are for the implementation of the Wyoming Governor's Big Game License Coalition program. The program allocates the complementary Governor's Licenses (W.S. 23-1-705(a)) to the Wyoming Game and Fish Department for distribution.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
001	SBC	State Small Business Credit Initiative Fund	\$7,319,806	American Rescue Plan*	The American Rescue Plan reauthorized and expanded the State Small Business Credit Initiative (roughly \$10 billion) program to support small businesses and entrepreneurship in communities across the United States by providing capital and technical assistance to promote small business stability, growth, and success.
002	101	Securities Ed/Compliance	\$537,091	W.S. 17-4-131	This account collects the forty percent of all compliance fees. The funds 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	\$48,563	W.S. 8-3-117(b)	This account collects licensing fees, royalties or other revenues that 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.
002	480	HAVA-Title 1	\$793,808	W.S. 22-2-121(d)	This account is for the Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	483	Election Readiness Account	\$9,723,394	W.S. 22-2-122(a)	This account collects federal funds from the federal election assistance commission's 2018 Help America Vote Act (HAVA) election security fund and any state appropriations authorized by the Legislature. The funds shall only be used for replacement and maintenance of voting systems and other ongoing election costs as allowed by HAVA. The funds are also subject to appropriation.
003	001	General Fund	\$157,556,542	W.S. 9-4-204(t)(i)	This fund accounts 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 Account	\$435,997,238	W.S. 9-2-1012(e)	This 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.
003	003	Capitol Building Rehabilitation and Restoration Account	\$5,181	W.S. 9-5-109(j)	The 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	123	Strategic Investments and Projects Fund	\$186,117,642	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 Initiatives Account	\$1,652,521	2018 Session Laws, Ch. 112 Sec. 3 (1)(b)	The funds in this account shall be expended for members of the Wyoming Spending and Government Efficiency Commission appointed by the Management Council.
003	301	Segregated Pass- through Funds/General Fund	\$32,689,396	2018 Session Laws, Ch. 112 Sec. 3 (1)(b)	The funds in this account shall be expended for members of the Wyoming Spending and Government Efficiency Commission appointed by the Management Council.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
003	415	Payroll Clearing Fund	\$242,562	W.S. 9-4-204	The purpose of this account is to segregate pass-through funds from the General Fund.
003	442	State Facilities Construction Account	\$7,337,952	W.S. 9-4-204	This account 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	444	Casper State Facilities Construction Account	\$0	W.S. 9-4-221	The funds within this health facilities account shall only be expended upon legislative appropriation. All investment earnings are deposited to the account.
003	561	Retiree Prefunded Health Insurance Trust	\$15,023,798	2016 Session Laws, Ch. 97 Sec 3. (a)(i)(1)	The funds in this account are only expended on the State Facility in Casper.
003	C01	Bonded Capital Construction Fund	\$492,386	2022 Session Laws, Ch. 51, Sec. 307(b) et seq.	This account is designated for prefunded health insurance contributions as a percentage of employee payroll for retiree health insurance subsidy.
003	C02	Capital Construction Fund	\$89,786,634	*	This fund was created in 1993 as "Other Capital Construction Fund." This fund has no current activity with the exception of investment income.
003	C08	Major Maintenance	\$130,524,148	21-15-109*	This account is 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	*	This fund was 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 this fund 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	COV	COVID 19 - CARES ACT	\$0	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, held in this account, 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.
003	FED	Federal Fund	(\$60,417,373)	W.S. 9-4-204(t)(i)	This fund was created in 2018 and is used for the distribution of federal funds.
003	REV	Segregated Special Revenue General Funds	(\$479,391)	W.S. 9-4-204	The purpose of this account is to segregate special revenue from the General Fund.
004	000	Warrant Clearing Fund	\$62,189,370	W.S. 9-4-204	This account 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	\$1,599,312,655	W.S. 9-4-219	The funds within this 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.
004	005	Public TV Matching Fund	\$5,086,968	2008 Session Laws, Ch. 48, Sec. 2	This account is a holding account for both state matching dollars and donated dollars. The fund consists of cash gifts and matching amounts from the 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	\$86,639,522	W.S.9-4-1203(a)	By statute, this 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
004	075	Wyoming Tobacco Settlement Trust Income Account	\$28,774,270	W.S.9-4-1203(b)	This account is 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. The funds in this account are 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 percent obligated.
004	091	Large Projects Fund Economic Development	\$17,753,740	W.S. 9-12-305	This fund shall be used exclusively for economic development loans and loan guarantees. This fund 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	\$88,742,177	W.S. 21-13-306.1	The funds in this 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.
004	126	Wyoming State Penitentiary Capital Construction	\$52,046,776	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. The funds in the account shall only be expended upon legislative appropriation.
004	402	Military Assistance Trust Fund	\$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	\$326,820	W.S. 21-16-1201(c)	This account holds the earnings within the spending policy amount that 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	\$34,674,788	W.S. 21-16-1302(b)	Interest and other earnings within this reserve account shall be credited to this 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	\$178,717	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	\$1,111,600	W.S. 9-1-416	This 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	\$8,561,176	W.S. 9-4-719(k)(o)	Interest and other earnings on funds within this account shall be credited to this 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.
004	426	Investment Managers	\$16,463,159	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	\$375,059,265	W.S. 34-24-124	This account is for deposit of funds collected on behalf of recipients until such time as the funds are paid to the rightful owners.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
004	428	Government Royalties	\$82,184,548	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	\$325,538	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 their counties.
004	430	Hathaway Expenditure	\$1,231,506	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	W.S. 9-4-401(a)	This account receives funds by the state of Wyoming, under the provisions of the Taylor Act. Upon receipt the State Treasurer shall distribute the money to the several counties of the state in which public lands are located.
004	433	Permanent Wyoming Mineral Trust Reserve Account	\$709,767,877	W.S. 9-4-719(b)	This account receives an 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.
004	434	Comm School Permanent Fund Reserve	\$559,787,427	W.S. 9-4-719(f)	This account receives an 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	435	2% Mineral Severance Tax	\$0	W.S. 39-14-801	This fund is for revenues from severance taxes as provided by law. Interest on earnings from funds in the account shall be credited to the general fund.
004	458	University of Wyoming 2023 Capital Projects Account	(\$20,000,000)	2023 Session Laws, Ch. 187. Sec. 11 Legislative Appropriation*	The funds in this account are for the construction of any or all of the following projects: the University of Wyoming student housing project, the west stands of the University of Wyoming war memorial stadium, and the natatorium to replace or expand Corbett pool.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
004	621	Fines & Penalties	\$1,103,002	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	\$10,354,712	W.S. 34-24-124	This fund is for the 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	W.S. 9-17-111(b)	Funds are accrued here for payment to treasurers of counties, cities and towns.
004	L01	Miners Hospital Permanent Land Fund	\$85,607,507	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(ix)	This fund accounts 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. The proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes and 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	\$30,117,811	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(ii)	This fund accounts 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. The proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes and 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	\$6,909,538	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(viii)	This fund accounts 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. The proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes and 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	Common School Permanent Land Fund	\$5,156,663,180	Act of Admission, Sec. 7; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(vii)	This fund accounts 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. The revenue shall be held, appropriated and disposed of exclusively for this purpose. This fund 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.
004	L05	Dd&B Asylum Permanent Land Fund	\$5,600,261	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(i)	This fund accounts 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. The proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes and 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.

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Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
004	L06	Carey Act Permanent Land Fund	\$3,063,108	Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(xii); 9-4-311	This fund accounts for 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 this 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 only upon appropriation.
004	L07	Omnibus Permanent Land Fund	\$80,559,259	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-307 and 310(a)(x)	This fund accounts 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	\$2,993,752	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(iii)	This fund accounts 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	\$5,812,811	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(v)	This fund accounts 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	\$25,105,949	Act of Admission, Sec. 11; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(iv)	This fund accounts 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	L11	Agriculture College Permanent Land Fund	\$16,901,984	Act of Admission, Sec. 10; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(vi)	This fund accounts 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. This fund 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.

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Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
004	L12	University Permanent Land Fund	\$25,399,547	Act of Admission, Sec. 8; Wyoming Constitution, Article 18, Sec. 2; W.S. 9-4-310(a)(xi)	This fund accounts 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. This fund 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	\$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	\$9,336,719,693	Wyoming Constitution, Article 15, Sec. 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	\$30,823,980	W.S. 9-4-310 (c)(v); 30-6-102(a)	This account is for the amount available for appropriation annually to the board account that shall not exceed an amount equal to 5 percent of the balance of both the miner's hospital permanent land fund and income fund. This 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. The funds in this account are 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	\$5,489	W.S. 21-2-603	This fund is for the Peter G. Douvas memorial scholarship and provides a \$500 annual scholarship to Wyoming's first generation youth.
005	614	Innovative Education	\$539,768	W.S. 21-22-102	This fund provides annual grants to school districts for programs providing innovation or improvement in public education.

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Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
005	615	Montgomery Trust Fund Principal	\$7,810,584	W.S. 25-6-101(a)	This fund accounts for the 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	\$2,040,109	W.S. 25-6-101(b)	This fund is used to provide equipment or experiences for visually impaired citizens in Wyoming.
006	006	State Self Insurance	\$36,667,489	W.S. 1-41-103(a)	This account is primarily for 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. The appropriations to the account shall not lapse at the end of any fiscal period.
006	449	Motor Vehicle Department	\$15,790,314	*	This reserve account is used for the purchase of new vehicles.
006	523	Employee Life Insurance	\$251,703	W.S. 9-3-213(a)	The account in which the department to 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	\$80,723,416	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 Contribution	\$20,990,161	W.S. 9-3-213(a)	This is the administrative account for operations (salary, benefits, profession services).
006	541	Services Reimbursed	\$2,922,989	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	\$449,441	W.S. 9-3-201	The funds in this account are from voluntary benefits which 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	\$1,803,744	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.	\$3,654,152	W.S. 9-3-213(a)	This account is a flexible benefit accounts such as medical reimbursement, daycare reimbursement etc. The account represents monies fully funded by employee contributions.
006	620	Professional Licensing Board	(\$1,580)	W.S. 9-2-2008(e)	The funds in this account perform administrative functions for supported boards. A negative balance indicates that reimbursement is pending.
006	626	Centennial Project Maintenance	\$55,742	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	\$559,528	Legislative appropriation *	This fund is used to operate the statewide mail system.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
006	102	Motor Pool	\$568,217	*	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	\$111,335	W.S. 19-7-209(b)	This account receives monies 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.
007	407	Military Assistance Trust Income Account	\$2,674,468	W.S. 19-7-401(b)	The funds in this account are 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	\$29,156	W.S. 19-7-103(b)	The funds in this account are 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	\$421,103	W.S. 19-7-205	This fund accounts for monies received from the operation of billeting activities. The 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 credited monthly by the State Treasurer to the fund.
007	588	Veteran Affairs Commission	\$490,183	W.S. 19-14-107(c)(ix)	This account is used to deposit commission, cemetery & museum donations; cemetery burial reimbursements; and commission license plates and emblem/sticker sales.
010	008	Wildlife/Livestock Disease	\$223,266	W.S. 11-19-603	The funds in this account are for research projects on shared diseases between wildlife and livestock (legislative appropriation matched by the University of Wyoming).
010	010	Earmarked Agriculture - Wheat Marketing Commission	\$59,543	W.S. 11-38-109	The funds in this account are to be used for the assessment on sale of wheat used for improved marketing or research for the wheat industry.
010	015	Earmarked Agriculture -Leaf Cutter Bee	\$161,860	W.S. 11-7-403(f)	This account receives 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	\$723,910	W.S. 11-6-306	This account is designated for the 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	\$32,741	W.S. 11-11-115	This account receives 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	\$487,563	MOU with WYDOT *	The funds in this account are WYDOT funds for the control of infestations of weeds and pests for WYDOT in right of ways.
010	113	State Fair Activities	\$1,200,903	W.S. 11-10-106	This account receives fees collected for Fair events supplement costs for projects or maintenance on the Wyoming State Fairgrounds.
010	130	Special Natural Resource	\$2,307,439	W.S. 35-7-356(d)	This account receives fees collected for funding of the pesticide registration fee program (limited to \$125,000).
010	225	State Fair Endowment Account	\$5,270,362	W.S. 11-10-118	The State Treasurer is authorized to accept cash gifts for this account. The 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	Non-Fair Activities	\$1,731,665	W.S. 11-10-106	This account receives fees collected for non-Fair events supplement costs of off-season expenses on the Wyoming State Fairgrounds.
010	462	Food License Fees	\$861,759	W.S. 35-7-124(c)(i)	This account receives fees collected for food establishment licenses pay for costs associated with the food safety program.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
010	498	Pool/Spa Licenses	\$222,717	W.S. 35-28-108(c)	This account receives 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 Fund	\$192,602	W.S. 11-50-101 through 108	This account receives assessed fees on the sale of dry beans are used for research to enhance the industry in Wyoming.
010	503	UW Pesticide Education	\$436,304	W.S. 35-7-356(d)	This account receives the fifteen dollars of every pesticide registration fee for purposes of funding the pesticide applicator certification program provided by the University of Wyoming.
010	596	Trust And Agency Agriculture	\$374,048	W.S. 11-37-107	This account is for the Wyoming Beef Council fund. The fees that are collected from the beef check off program are used for improved marketing or research for the beef industry.
010	752	Agriculture Marketing Endowment	\$1,931,292	W.S. 9-12-1404	The funds in this account are continuously appropriated to the Governor's office for economic diversification projects.
011	436	Sales & Use Tax Impact Assistance	(\$127,458)	W.S. 39-15-111(c)	The funds in this account are the portion of sales and uses taxes that 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. A negative balance suggests payment is pending.
011	441	Wyoming Tourism Account	\$50,065,335	W.S. 39-15-111(p)(i)(A)	The 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.
011	446	Wyoming Tourism Reserve and Projects Account	\$6,635,856	W.S. 39-15-111(p)(i)(B)	The funds in this account are the transfers for the amount of revenue that exceeds the amount determined by W.S. 39-15-111(A). No funds shall be expended from the account until appropriated by the Legislature.
011	460	Wind Energy Tax Fund	\$0	W.S. 39-22-103	The funds in this account represent payments from any person owing a tax under the taxation of the production of electricity from wind resources.
011	465	Cigarette Tax City/Municipal	\$112,025	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	\$52,460	*	This is the holding account for contested tax payments.
011	469	E911 Prepaid Wireless Tax	\$49,695	W.S. 16-9-109(a)(h)	This account receives the 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	(\$15,277)	*	This fund is for the Sheridan County Re-payment plan. The fund is still collecting revenues monthly until fully repaid. Originally, this was a loan to the County of Sheridan that had a five year re-payment plan.
011	471	Sales Tax-City/Municipal	\$54,987,379	*	This account receives sales taxes for distribution to cities/towns.
011	473	Deposit Mineral Sev Tax	\$78,394,930	*	Mineral severance taxes collected are held for distribution.
012	016	Architect Board Admin	\$660,880	W.S. 33-4-109	This account receives board fees and associated revenue for the operation and management of the board.
015	022	Crime Victims Comp Surcharge	\$3,266,136	W.S. 1-40-114(a)	This account 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
015	055	Mortgage Settlement Fund	\$940	W.S. 9-1-639	This account receives 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	\$19,984,947	W.S. 9-1-639	This account receives consumer protection settlement funds that are court ordered for use by the attorney general.
015	417	Cruelty to Pet Animals Protection Account	\$73,836	W.S. 6-3-1009	This account receives continuously appropriated funds to the attorney general for reimbursements of county law enforcement agencies for eligible expenses. These expenses are regarding animal cruelty cases involving household pets under W.S. 6-3-1002 (a)(iv) (D) or 6-3-1003 (c). The amount of reimbursement is not to exceed 90 percent.
015	492	Board Interest	\$997,483	W.S. 33-1-202(a)(ii)(A)	The funds in this account are used for legal services provided by the Attorney General's Office to boards and commissions.
015	510	Sex Offender Registration Account	\$212,750	W.S. 7-19-310	The funds in this account are only expended upon legislative appropriation for administering and enforcing provisions.
015	600	Equitable Sharing, USDOJ	\$206,133	*	This funds in this account are confiscated funds as the result of Joint Department of Justice (DOJ) and State Division of Criminal Investigations (DCI) cases and approved by the DOJ for equitable sharing. The DOJ approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	601	Equitable Sharing, US Treasury	\$195,497	*	The funds in this account are confiscated funds as the result of Joint US Treasury and State (DCI) investigations and approved by the US Treasury for equitable. US Treasury approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	609	Undistributed Atty General	\$1,822,980	W.S. 9-1-639; W.S. 35-7-1049(e)(ii)(j)	This account acts as the holding account for the 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	\$303,862	W.S. 31-7-501(d)	This account receives 24/7 restricted driver's license fees pursuant to W.S. 31-7-501(c).
015	E01	Enterprise Account	\$12,237	W.S. 9-1-633(n)	The funds in this account are 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	\$1,033,886	W.S. 9-1-633(n)	This account acts as the 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 Admin	\$148,670	W.S. 33-7-103(b)	This account receives board fees and associated revenue for the operation and management of the board.
017	024	Radiologic Tech. Admin	\$386,716	W.S. 33-37-107(f)	This account receives board fees and associated revenue for the operation and management of the board.
018	025	Real Estate Board Admin	\$2,584,631	W.S. 33-39-106(b)	This account receives board fees and associated revenue for the operation and management of the board.
018	026	Real Estate Board Recovery	\$42,945	W.S. 33-39-106(b)	This fund is used in the case where 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	\$126,585	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.	\$831,560	W.S. 33-39-106(b)	This account receives 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 November 22, 2024)	Authority	Notes
019	111	Teaching Standards Board Fund	\$760,789	W.S. 21-2-802(d)	This account receives 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	\$21,706,184	W.S. 35-11-535(a)	This account is a general fund 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	\$85,431,319	W.S. 35-11-1424(g)	This account receives the costs of investigating a release, administrative costs and reasonable attorney fees. (Leaking Underground Storage Tanks (LUST) Program).
020	030	Find Resp. Acct.	\$1,000,000	W.S. 35-11-1427	The funds in this account provide third party compensation for leaking underground storage tanks.
020	032	Industrial Siting Admin	\$1,321,282	W.S. 35-12-109(b)	The funds in this account are for costs and revenues associated with industrial siting permit applications.
020	037	Air Quality New Source Review	\$1,287,288	*	The funds in this account are for costs and revenues associated with new source permit applications (AQD).
020	070	Abandoned Mine Balancing Fund	\$0	W.S. 35-11-1210(e)	This funds in this account are appropriated by the Legislature. The purpose of the funds are to substitute for, or supplement abandoned mine lands funds received from the federal government, from the Surface Mining control and Reclamation Act.
020	079	Long-Term Abandoned Mine Reclamation Account	\$8,794,946	2024 Session Laws, Ch. 4, Sec. 1(a) ; W.S. 35-11-1211	The funds in this account are deposited by the State Treasurer of up to 30 percent of the amount of all funds provided to Wyoming by the United States Secretary of the Interior under section 40701(c) of the Infrastructure, Investment, and Jobs Act as amended. The State Treasurer shall invest funds in accordance with law, and earnings from these investments shall be credited to the account.
020	106	AML Reserve Account	\$2,090	W.S. 35-11-1210(a)	This account is for the Abandoned Mine Land 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	(\$16,550)	W.S. 35-11-109(ix)	The funds in this account are for 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 OPP Fees	\$1,153,421	W.S. 35-11-211(c)	The funds in this account are for costs and revenues associated with operating permits (Title V, Clean Air Act).
020	116	VRP Fees	\$93,341	W.S. 35-11-1612	The funds in this account are for costs and revenues associated with Voluntary Remediation Program.
020	119	Municipal Solid Waste Landfill Premiums	\$140,651	W.S. 35-11-515(f)	The funds in this account are for premiums and costs for landfill closure and post-closure.
020	120	Hazardous Waste Fees	\$694,338	W.S. 35-11-517(d)	The funds in this account are for costs and revenues associated with hazardous waste permits, inspection, compliance, etc.
020	127	Volkswagon Diesel Emissions	(\$151,393)	B-11 19194 (NAFR #19N027)	The funds in this account will be used by the Department of Environmental Quality 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	\$1,753,927	2018 SL Ch 12, W.S. 35-11-1701(a)	The 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
020	477	Supplemental Environmental Projects	\$73,742	W.S. 35-11-109(ix)	The funds in this account are for costs and revenues associated with Supplemental Environmental Projects funded by third parties through Settlement Agreements.
020	478	NPDES Fees	\$696,296	W.S. 35-11-312(b)	The funds in this account are for revenues from National Pollutant Discharge Elimination System (NPDES) permits and costs for surface water monitoring, sample analysis, and modeling.
020	479	DEQ Penalties Fund	\$4,892,435	*	The funds in this account are 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	\$65,193	W.S. 35-11-1203(a)	The funds in this account are for costs and revenues associated with AML reclamation.
020	484	Mine Subsidence Premium	\$6,535,428	W.S. 35-11-1304	The funds in this account are 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	\$60,902,224	*	The funds in this account are 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	\$28,205,979	*	The funds in this account are 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	\$6,129,118	W.S. 35-11-424(a)	The funds in this account are for revenues from forfeited performance bonds and expenditures to reclaim and remediate the bonded site.
020	488	Municipal Solid Waste Landfill Trust	\$1,682,827	W.S. 35-11-515(a)	The funds in this account are for the 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	\$178,503,667	W.S. 16-1-302	The funds in this account are 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	\$861,692	W.S. 35-11-2005	The funds in this account are for 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	\$10,442,439	W.S. 13-11-101	This account receives the fees, costs, compensation and expenses of any type required to be paid to the state banking commissioner.
021	450	Trust Company Resolution Fund	\$1,266,012	W.S. 13-5-215(c)(e)	The funds in this account are the portion of each chartered family trust company's supervisory fee 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	\$145,305	W.S. 33-43-114	This account receives board fees and associated revenue for the operation and management of the board.

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Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
023	020	PSC Universal Service Fund	\$965,537	W.S. 37-15-501	This account is 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	\$4,757,608	W.S. 37-2-106	To account for funds for the 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	\$1,279,430	W.S. 9-2-2307	This account receives grants that promote, preserve and enhance the unique cultural heritage of Wyoming and its people. The Corpus account is Fund 605.
024	036	Snowmobile Gas Tax	\$2,249,098	W.S. 31-2-409(c); W.S. 39-17-111(c)(ii)	The funds in this account are subject to approval by the Legislature for the administration of the snowmobile program.
024	080	Motor Boat Gas Tax	\$2,778,838	W.S. 39-17-111(c)(iii)	The funds in this account are 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	\$162,262	W.S. 36-4-123(a)(iii)	The funds in this account are bonds from those selling agents whom the department appoints to collect fees on its behalf.
024	122	State Park Construction Fees	\$21,273,295	W.S. 36-4-121(h); W.S. 36-4-121(a)(xv)	The funds in this account are to 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	182	State Shooting Complex Account	\$10,000,000	2023 Session Laws Ch. 146. Sec. 3 Legislative Appropriation*	The funds in this account are for the purpose of the state shooting complex development and oversight task force's operations. The funds shall only be expended through additional action of the Legislature for the siting and construction of Wyoming state shooting complex.
024	341	Wyoming State Museum Construction Account	\$5,000,000	2024 Session Laws, Ch. 118, Sec 300 (k)	The funds in the Wyoming State Museum Construction account shall only be expended upon 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. Matching contributions shall be in the ratio of \$1.00 of matching contribution to \$1.00 of the \$5,000,000 general fund appropriation.
024	456	Pioneer Museum	\$968,688	W.S. 36-4-111	This account is for donated funds that are restricted to operations and maintenance of the Pioneer Museum.
024	493	DOC Special Projects	\$2,149,963	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	This 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	\$56,552	W.S. 9-2-404(c)(ii)	This account is for a 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).

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
024	497	Governor's Art Award	\$62,125	W.S. 9-2-404(c)(ii)	This account is for the 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	\$2,824,900	W.S. 31-2-703(c)	The funds in this account are to be expended for the administration of the off-road recreational vehicle trails program.
024	585	Wyoming Outdoor Recreation and Tourism Trust Fund Income Account	\$50,741	2024 Session Laws, Ch.42, Sec. 1; W.S.36-4-203(b)	The funds in this account are comprised of annual earnings from funds in both the income and in the Wyoming Outdoor Recreation and Tourism Trust Fund account. When the corpus equals or exceeds \$200 million, all earnings from the trust and income account shall be credited to the trust account. The Legislature may appropriate funds directly to the trust account or income account for investment or distribution. Any appropriated funds without a designation shall be credited directly by the State Treasurer to the income account.
024	586	Mitigation Settlement	\$554,739	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	589	Wyoming Outdoor Recreation and Tourism Trust Fund Account	\$12,438,142	2023 Session Laws, Ch. 153, Sec. 1; W.S. 36-4-203(a)	The funds in this account are comprised of federal grants, and other appropriations, contributions, grants, gifts, bequests, and donations. Funds in this account are intended to be inviolate and constitute as a perpetual trust fund which shall be invested by the State Treasurer in a manner to obtain the highest return possible consistent with the preservation of the trust account corpus.
024	605	WY Cultural Trust Fund-Corpus	\$28,141,361	W.S. 9-2-2304(a)	Monies deposited into the Wyoming cultural resources trust fund are "inviolate" 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	\$314,750	W.S. 9-2-414(b)(I)	This account is the enterprise account for WY State Museum. The funds are the proceeds from the sale of museum store items are designated for museum operations and store inventory purchases.
024	E16	SPCR Administration Enterprise Fund	\$8,130	W.S. 9-4-204	This account is the enterprise account consisting of revenue for sponsorships. The account was established in 2018 to track the expenditures and revenues associated with sponsorship collections.
024	E18	SPHS Enterprise Fund	\$155,264	W.S. 9-2-414(b)(I)	This account is the 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	\$182,760,564	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	This account is also referred to as the School Districts Royalty Fund; 3/4 of these funds have been obligated.
027	321	School Major Maintenance Subaccount	\$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 the school major maintenance subaccount. The 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
027	445	Veterans Skilled Nursing Facility Account	\$1,678,597	W.S. 25-14-102	The funds in this account are comprised of all monies and income received and collected by or for the Wyoming veterans' skilled nursing facility from the department of health, veterans' commission, and state construction department. These funds are continuously appropriated to pay the costs of design and planning, construction, operation, loan repayment, and maintenance of the veteran's skilled nursing facility.
027	C03	Capitol Square Preservation Account	\$5,353,366	W.S. 9-4-225	The funds in this 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. The appropriations shall only be expended pursuant to W.S. 9-5-106(f).
028	040	Podiatry Board	\$167,255	W.S. 33-9-108	This account receives board fees and associated revenue for the operation and management of the board.
029	014	Gillette Madison Project Fund	\$18,665,810	W.S. 99-3-1405	The purpose of this fund is for the 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	\$1,012,618	W.S. 99-99- 1001(a)(viii),(m)	The funds in this account are 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	\$112,390,627	W.S. 42-2-124(a)(I); W.S. 99-3-103	This account is for new developments related to water construction projects.
029	042	Water Development Acct II	\$107,391,331	W.S. 42-2-124(a)(ii); W.S. 99-3-104	This account is for rehabilitation related to water construction projects.
029	103	Miscellaneous Water Fund	\$43,750	W.S. 99-99- 1001(a)(iv), (g)	The purpose of this fund is 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	\$190,724,568	W.S. 42-2-124(a)(iii); W.S. 99-3-106	This account is for dams and reservoirs for water construction projects.
029	144	Emergency Water Projects Account	\$5,905,177	W.S. 41-2-124(f)	This account is continuously appropriated for emergency water projects.
029	508	Operation & Maintenance- Fontenelle	\$5,094,877	W.S. 99-99-1001(a)(I), (d)	The purpose of this account is 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	\$1,090,195	W.S. 99-99- 1001(a)(vi), (j)	The purpose of this account is 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	\$7,141,773	2006 Session Laws, Ch. 99, Sec. 6	To funds in this account are for the State of Wyoming's participation in the Platte River Recovery Implementation Program (PRRIP). The funds revert to Water I July 1, 2021.
029	512	Lake DE Smet Reservoir	\$1,962,641	W.S. 99-99-1001(a)(ix)	This account receives revenue 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 this 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.
029	513	Middle Piney Reservoir Account	\$572,267	W.S. 99-99-1001(a)(x)	This account receives revenue 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 this 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
029	516	Operation & Maint. Buffalo Bill Dam	\$28,996,453	W.S. 99-99-1001(a)(ii), (e)	This account is for the operation, maintenance and replacement obligations related to the Buffalo Bill dam project. Any amounts over \$500,00 may be used to meet the state's annual obligation for other dams and reservoirs.
029	519	Pathfinder Debt Service Account	\$13,296,794	W.S. 99-99- 1001(a)(vii), (k)	This account is for the operation, maintenance, replacement and mitigation obligations of the state related to the Pathfinder modification project.
029	562	Palisades Reservoir	\$773,374	W.S. 99-99- 1001(a)(iii), (f)	The purpose of this account is to meet annual operation, maintenance and other contract obligations of the state relating to the Palisades reservoir project.
030	043	Chiropractic Board Admin.	\$194,473	W.S. 33-10-114(a)	This account receives board fees and associated revenue for the operation and management of the board.
031	031	Collection Board	\$742,629	W.S. 33-11-111	This account receives 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.	\$695,899	W.S. 33-12-139(c)	This account receives board fees and associated revenue for the operation and management of the board.
034	045	Dental Board Examiner	\$1,134,745	W.S. 33-15-105(a)	This account receives board fees and associated revenue for the operation and management of the board.
035	046	Embalmers Board Admin.	\$109,896	W.S. 33-16-508	This account was renamed Funeral Service Practitioners and receives board fees and associated revenue for the operation and management of the board.
036	608	Midwifery Board	\$54,740	W.S. 33-46-108	This account receives board fees and associated revenue for the operation and management of the board.
037	048	Examining Engineer Board	\$1,352,208	W.S.33-29-306	This account receives licensing fees and funds daily operations of the Professional Engineer's and Surveyor's Board.
037	115	SEO Agency Fund	\$29,650	*	The purpose of this fund is for the Basin Electric Power Cooperative to maintain the Laramie River gage.
037	118	Water Well Contractors	\$324,965	W.S.33-42-116	This account receives licensing fees and funds daily operations of the Examining Board of Professional Well Drillers and Pump Installers.
038	049	Pari Mutuel Admin.	\$2,142,070	W.S. 11-25-105(d); W.S. 11-25-201(d)	This account is comprised of 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. The funds shall be used by the commission for the payment of all expenses incurred in enforcing this act.
038	514	Pari Mutuel City/County Fund	\$9,028,011	W.S. 11-25-201(b) (iii)	This account receives fees 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 Mutuel Breeder Fund	\$8,187,188	W.S. 11-25-105(j)	This account is related to the Breeders' Award account; to promote improved breeding and development of the horse industry in Wyoming. The funds are collected by pari-mutuel licensees throughout the state.
038	695	Commission Gaming Account	\$5,251,943	2020 Session Laws Ch. 114; W.S. 11-25-304	This account receives fees that are collected under W.S. 11-24-304. The funds within this account are continuously appropriated to the commission to pay for reasonable expenses incurred for administration.
038	696	Sports Wagering Account	\$1,451,413	W.S. 9-24-103(f)	The funds in this account are for sports wagering operator and sports wagering vendor permit fees. Amounts within this 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
039	467	Wildlife and Natural Resource Income Account II	\$39,860	Memorandum of Understanding between the state, BLM, BP and Encana. *	This is a holding account. The purpose of this account is for mitigating drilling effects in the Jonah Field that is paid into annually by BP and Encana. The funds are managed by the Jonah Interagency Office in Pinedale and the group is comprised of representatives from BLM, DEQ, Game and Fish, Dept. of Ag.. The Wildlife Trust pays bills as authorized by Jonah Interagency group.
039	517	Wildlife Trust Income Account	\$47,720,417	W.S. 9-15-103(b)	Upon legislative appropriation, funds in this account may be expended for staffing and other administrative expenses. The 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. The funds are continuously appropriated.
039	518	Wildlife Trust Challenge Account	\$1,128,885	2006 Session Laws Ch. 35, Sec. 320	The State Treasurer shall invest funds within this account created under this sub-section and shall deposit the earnings from investments to the General Fund. To the extent funds are available in this 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 this 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	\$5,507,837	2022 Session Laws, Ch. 51, Sec. 322	The funds created under this sub-section shall be invested by the State Treasurer and earnings from this account shall be credited to this 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	\$202,927,226	W.S. 9-15-103(a)	By statute, funds deposited within this trust account are intended to be "inviolable" and constitute a perpetual trust account. This account shall annually credit to a Wyoming wildlife and natural resource trust income account, the interest earned from this trust account.
040	F01	Game & Fish Operating Fund	\$56,779,665	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	\$7,397,859	W.S. 23-1-501(a)	This is a Federal Funds holding account.
040	F04	Aquatic Invasive Species	\$1,238,852	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	Game & Fish Access Easement Fund	\$4,348,719	W.S. 23-1-501(e)	The commission shall use revenues in this account to purchase access easements to provide access to public and private lands.
040	F07	Game & Fish Conservation	\$4,632,403	W.S. 23-1-501(a)	This is the account for distribution of conservation stamp revenue.

Summary of State Accounts

Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
040	F08	Game & Fish Trust Account II	\$36,636,177	W.S. 23-1-501(f)	This is a statutorily created trust account created within the Wyoming Game and Fish Fund. This 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. The funds are to be 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	\$41,543	W.S. 23-1-501(b)	This account is an administrative account used to manage product sales.
040	F11	Public Access & Wildlife Conservation	\$1,436,522	W.S. 23-1-501(h)(i)	The funds in this account are revenues that are continuously appropriated to the commission and all earnings on funds shall remain in this 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.
040	FPA	WGFC Pool A Investments	\$48,111,994	W.S. 23-1-501(b)	The revenue received from the Wyoming game and fish commission or department is deposited to the state treasury and credited to the Wyoming game and fish fund. This account is for specifically designated funds by the commission for investment in the Pool A investment account and shall be invested pursuant to W.S. 9-4-715(p).
040	H03	Wildlife Conservation	\$1,888,206	W.S. 31-2-231	This account receives board fees and associated revenue for the operation and management of the board.
041	076	Fire Academy and Conferences	\$75,217	*	This account is for registration of student fees, classes, and books.
041	088	Electrical Fees	\$645,046	W.S.35-9-120(f)	This account receives licensing, registration & permit fees. The purpose of this account is to support full-time employees, rent, and daily operations.
041	520	Publication Sales	\$331	W.S. 35-9-119(a)(iii)	This account is a pass-through account for electrical code books, tabs and label sales.
043	612	Dietetics Licensing Board	\$91,516	W.S. 33-47-107(e)	This account receives board fees and associated revenue for the operation and management of the board.
044	104	Insurance Regulatory Fund	\$12,067,859	W.S. 26-2-204	This account receives 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 Insurance Pool	\$26	W.S. 26-19-311	The purpose of this account 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. The premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from this account.
044	590	Wyo. Health Insurance Pool	\$1,624,046	W.S. 26-43-112	Premiums are collected from insurance companies. All claims, costs of administration and other necessary expenses are also paid from this account. The 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	\$280	W.S. 31-19-105	The funds in this account are from rental car companies for the registration of their rental cars. The fees collected are then distributed to WYDOT and counties on an annual basis.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
045	117	Motorcycle Safety Program Fund	\$2,173,860	W.S. 31-5-1501 through 1507	This funds in this account are for 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	472	Motor Vehicle Prorate Reg.	\$208,809	W.S. 31-18-406(a)	This account 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	\$399,599	W.S. 31-3-103(a)	This account collects fees owed by Wyoming to other states and provinces; pass through account.
045	613	Undistributed Gas Tax Deposits	\$5,951,995	W.S. 39-17-111	This account receives the motor fuel tax revenue for later distribution to cities, counties, and WYDOT on a monthly basis.
045	622	Financial Responsibility Bonds	\$56,600	W.S. 31-4-103(a)	This account is for vehicle bonds in lieu of vehicle insurance.
045	H01	State Highway Fund	\$95,718,843	W.S. 24-1-119	The funds in this account are for Highway Commission expenditures and revenues.
045	H02	10 Cent Motor Fuels Tax	\$74,173,563	W.S. 24-1-119	The funds in this account are for Ten-cent motor fuel tax revenue and project expenses.
045	H04	Hd-Umta	\$2,454,358	W.S. 24-1-119	The funds in this account are used to collect revenue from the Federal Transit Authority and to make expenditures for the Urban Mass Transit Program.
045	H05	State Highway Fund	\$198,082	W.S. 24-1-119	This fund is for the international fuel tax program.
045	H06	State Highway Fund	\$15,189,113	W.S. 24-1-119	This fund is for legislatively appropriated highway funds.
045	H07	State Infrastructure	\$38,827,146	W.S. 24-1-119	The funds in this account are for State Infrastructure Bank revenue and expenditures. These funds transfer to and from H01 to fund various highway projects.
045	H08	Transportation Information System	\$14,531,402	W.S. 31-1-204(a)	The earnings from funds in this account shall be credited to this account. The 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	\$789,932	W.S. 24-1-119	The funds in this account are from 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	\$764,702	W.S. 24-1-119	This fund is for WYDOT. 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	\$3,718,680	W.S. 24-1-119	Revenue and expenditures associated with air service enhancement.
045	H12	Commercial Air Service Improvement	\$11,446,828	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	I06	Aeronautics Operational Service	\$124,199	W.S. 9-4-205(e)	This fund is for revenue and expenditures associated with operating the aircraft fleet of WYDOT.
045	I08	DOT-Sales	\$3,392,690	W.S. 9-4-205(e)	This fund is for revenue and expenditures associated with operating the statewide law enforcement communications system and the WyoLink communication system.
046	018	Wyoming Combat Sports Commission Account	\$34,248	W.S. 33-48-108)(a)	This account receives board fees and associated revenue for the operation and management of the board.
048	069	Home Health Nursing	\$4,251	W.S. 35-27-102	This is a clearing account for counties to pay state Motor Vehicle Management Services for vehicle usage by the state-employed nurses in their counties. A negative balance indicates that a reimbursement is pending.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
048	096	VSS - NAPHSIS	\$52,152	*	This fund is used to retain money received from the National Animal and Plant Health Inspection Services (NAPHSIS) 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	\$4,169,084	W.S. 9-4-303(a) 1998 Session Laws, Ch. 30, Sec. 2, 048, Footnote 2; continuous appropriation of budget authority in Session Laws.	The funds in this fund are to be utilized for life safety code improvements, Title 25 costs and remediate conditions as identified in the Chris S. Stipulated Settlement Agreement.
048	410	Division Of Aging	\$27,489	Federal Grant *	The funds in this account are for purposes of conducting annual or bi-annual Aging Division conferences.
048	411	WSTS Daycare	\$15,483	W.S. 9-4-303(a)	The funds in this account are for purposes of processing background checks.
048	412	Preventive Health	\$3,094,685	Federal Public Law 101-354, amended by Public Law 107-121 *	The funds in this account are for fees charged, expenditures related to "safe sitter," and other educational programs.
048	413	Family Health Services	\$190,369	W.S. 35-27-102	The funds in this account are for newborn metabolic screening for various diseases.
048	416	Recovery Auditor Contracting (RAC)	\$0	*	To funds in this account are for the revenues and expenditures of putting on community health programs, etc.
048	419	Wyoming Retirement Center Special Revenue Fund	\$2,922,389	W.S. 9-4-303(a) 1997 Session Laws, Ch. 2, Sec. 2, 048, Footnote 10; continuous appropriation of budget authority in Session Laws.	The funds collected in this account shall be used to fund the operation of the Retirement Center.
048	439	CMS Civil Penalties- Nursing Facilities	\$1,337,038	Social Security Act § 1819 (h)(2)(B)(ii)	A Civil Monetary Penalty (CMP) is a penalty the Centers for Medicare and Medicaid Services (CMS) may impose against nursing homes when the facility is not in substantial compliance with one or more Medicare and Medicaid participation requirements for long-term care facilities. A portion of CMPs collected from nursing homes are returned to the states in which the CMPs are imposed. State This account is comprised of CMP funds that may be reinvested in the nursing homes to support activities that benefit nursing home residents and that protect or improve their quality of care or quality of life.
048	457	Wyoming State Hospital Demolition Account	\$5,827,880	2023 Session Laws, Ch. 187, Sec. 1. W.S. 9-4-226	The funds in this account are only expended upon legislative appropriation for the demolition of Wyoming State Hospital Facilities.
048	558	Drug Court Program	\$6,505,983	W.S. 7-13-1605(a)	The funds in this account are to pay for expenses associated with court supervised treatment programs.
048	560	Bereavement Counseling	\$38,184	2006 Session Laws, Ch. 40, Sec. 5 *	The funds in this account are for 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	\$279,136	W.S. 25-8-104	This account is comprised of gifts for the benefit of residents at the Pioneer Home.
048	565	Janney Memorial	\$262	W.S. 25-8-104	This account is comprised of gifts for the benefit of residents at the Pioneer Home.
048	566	Oda Mae Davis Rigurt	\$3,973	W.S. 25-8-104	This account is comprised of gifts for the benefit of residents at the Pioneer Home.
048	567	Montgomery Home For Blind-Pioneer Home	\$239	W.S. 25-8-104	This account is comprised of gifts for the benefit of blind residents at the Pioneer Home.
048	568	Trust And Agency Funds	(\$16,489)	W.S. 25-8-104	This account is comprised of unrestricted gifts to the Pioneer Home for the residents.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
048	571	Emergency Medical Services Trust Account	\$117,325	W.S. 33-36-115	This account 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. The funds deposited within this 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	\$168,995	W.S. 9-4-303(b)	The funds in this account are for purposes of client activities.
048	573	WLRC Anna Maria Weston Fund	\$7,018	W.S. 9-4-303(b)	This account is comprised of gifts to be used for therapeutic equipment repairs.
048	574	WLRC Chapel	\$36,008	W.S. 9-4-303(b)	This funds in this account are to be used for chapel purchases.
048	575	WLRC Edna Jones	\$386,841	W.S. 9-4-303(b)	This account is comprised of gifts to be used for recreational equipment .
048	578	Donations To Veterans' Home	\$369,625	W.S. 25-9-103	This account is comprised of gifts for the benefit of Veterans' Home residents.
048	579	Emergency Medical Service Sustainability Trust Account	\$500,000	W.S. 33-36-115(a)	The funds in this account are to administer emergency medical services needs assessment grants. (Legislatively appropriated corpus.)
048	580	Montgomery Home for the Blind - Veterans' Home	\$37,064	W.S. 25-9-103	This account is comprised of gifts for the benefit of blind residents at the Veterans' Home.
048	581	Donations-Residents' Use	\$102,870	W.S. 25-8-104	This account is comprised of unrestricted gifts to the Retirement Center for the residents.
048	583	Montgomery Home for the Blind - Retirement Center	\$27,984	W.S. 25-8-104	This account is comprised of gifts for the benefit of blind residents at the Retirement Center.
048	587	Veteran's Home Chapel	\$28,336	W.S. 25-9-103	This account is comprised of gifts for the benefit of the chapel at the Veterans' Home.
048	597	Anatomical Awareness Account	\$4,916	W.S. 35-5-225; 2023 Session Laws, Ch. 102, Sec 2.	This account is comprised of donations by owners of vehicles under W.S. 31-2-233(b) or W.S. 31-3-101 (h) to be used by the Department of Health and its Advisory Council to promote general public awareness and education for the procurement of organ and tissue donations for anatomical gifts.
048/049	634	Indigent Persons Burial Account	\$290,235	W.S. 35-1-428	All funds shall be invested by the State Treasurer and earnings shall be deposited to the account. The funds are 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.
048	988	988 System Trust Fund	\$10,212,838	2023 Session Laws, Ch. 70, Sec. 1; W.S. 32-25-506(a)	The funds in this account are comprised of federal grants, and other appropriations, contributions, grants, gifts, bequests, and donations. Funds in this account are intended to be inviolable and constitute as a permanent and perpetual trust fund which shall be invested by the State Treasurer in a manner to obtain the highest return possible consistent with the preservation of the trust account corpus. Funds are to be expended by the Department of Health for the creation and maintenance of a statewide 988 system and other provisions as specified by statute.
048	E10	WSTS Canteen	\$27,595	*	The canteen closed July 1, 2014. The revenues left in this account are to be used for benefit of Wyoming Life Resource Center residents.
048	E11	Veterans' Home Canteen	\$245,119	W.S. 25-9-101(d)	The funds in this account are to be used for the benefit of the veterans.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
049	102	WY Children's Trust Fund	\$7,073,376	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	\$2,036,783	W.S. 35-20-116(b)	The funds in this account are used 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	202	WY Children's Trust Income Account	\$1,326,864	14-8-106(b)	This account collects monies appropriated or designated to the account by law and all monies collected by the board for credit to the income accounts. The funds in the account are to promote prevention and education programs that are designed to lessen the occurrence and reoccurrence of child abuse and neglect, to reduce the need for state intervention in child abuse and neglect, prevention, and education.
049	418	Overpayments And Recovery	\$1,297,286	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	546	Child Support	\$7,945,276	W.S. 42-3-103	The funds in this account serve 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	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	629	Foster care Trust	\$1,920,192	*	This fund retains collections of third party contributions on behalf of children in DFS custody until expenditures can be applied. The transfers from this account are then made to county budgets where expenditures occurred. The funds are collected from social security, VA, and individuals. In some instances, balances are maintained for children.
049	C07	Omnibus Capital Construction	\$347,052	W.S. 9-4- 307(a)	This is an emergency account to be used by the department of corrections, health and family services in the maintenance and upbuilding of state charitable, educational, penal, and reformatory institutions upon the unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the Legislature.
049	E07	Girls' School Canteen	(\$14)	*	This account is for the purchase and sale of consumable goods to residents at the Wyoming Girls' School.
049	E08	Boys' School Canteen	\$0	*	This account is for the purchase and sale of consumable goods to residents at the Wyoming Boys' School.
049	HAF	Homeowner Assistance Fund	\$29,697,340	American Rescue Plan*	The Wyoming Homeowner Assistance Fund (HAF) is a federally funded, temporary emergency program to support homeowners financially impacted by COVID-19.
050	E03	Liquor Sales And Repurchase	\$194,131	W.S.12-2-302(b) and (9) 4-205(d)	The funds in this account are for alcohol related expenses for the Liquor Division that the Division wholesales to licensed Wyoming retailers. In addition, the account holds the excise taxes on spirits, wines, and malt beverages. Once all the expenses by the division are paid, the taxes and fees collected and any additional revenue are distributed to the General Fund.
051	052	Livestock Inspection	\$10,923,564	W.S. 11-20-405(a)	This account collects fees for inspections of brands and ownership of livestock, wool, pelts, hides or carcasses and to pay for associated expenses.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
051	077	Predatory Animal Control	\$345,786	W.S. 11-6-210(a)	This pass through account collects fees at the time of brand inspection that are deposited with the state and are distributed by the Treasurer to county predator boards for predatory animal control efforts.
051	099	Animal Reimbursement	\$490,276	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	\$584,490	2019 Session Laws, Ch. 182, Sec. 1(a)	The funds in this account are for reimbursement to county sheriffs for activities related to livestock investigation and for training regarding livestock enforcement.
052	053	Medical Licensing Board	\$7,570,940	W.S. 33-26-307(b)	This account receives board fees and associated revenue for the operation and management of the board.
053	034	Employment Support Fund	(\$15,618)	W.S. 27-3-211	This account receives 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	\$358,494	W.S. 16-9-208(a)	This account receives the fee that 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	\$8,117,986	W.S. 27-1-106	This account receives monies from 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, that 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	\$10,900,771	W.S. 27-3-207(a)	The funds in this account are 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.
053	504	Workers' Compensation Trust	\$2,773,831,354	Article 10, Sec 4(c); W.S. 27-14-701(a)	This account is for received, earned or collected funds that 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	\$303,382	W.S. 30-2-307, 309	The funds in this account are used to exam and certify specific mine positions at the various mine sites.
053	527	Unemployment Insurance Trust	\$51,460,891	W.S. 27-3-209	This account is for collections of premiums from employers for purposes of providing benefits to eligible persons.
053	528	Workforce Development Training Fund	\$4,876,280	W.S. 9-2-2604	The funds in this account provide for workforce development programs designed to train, retrain or upgrade work skills for Wyoming workers.
054	054	Nursing Board Admin.	\$5,201,021	W.S. 33-21-155(b)	This account receives board fees and associated revenue for the operation and management of the board.
055	056	Oil & Gas Admin.	\$68,570,864	W.S. 30-5-116(a)	This account receives 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	\$111,571	W.S. 33-23-106(b)	This account receives board fees and associated revenue for the operation and management of the board.
057	058	Community College Contingency	\$230,400	*	The funds in this account are comprised of coal lease bonus money to be distributed to colleges in FY2017.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
057	491	Wyoming Works Program Account	\$53,116	W.S. 21-18-408(a)	The funds in this account are continuously appropriated to community college commission for distribution to colleges.
057	494	Wyoming Works Student Grant Account	\$467,139	W.S. 21-18-408(b)	The funds in this account are continuously appropriated to community college commission for distribution for grants.
057	636	Wyoming's Tomorrow Scholarship Endowment Fund	\$52,265,770	W.S. 21-16-902(a)	This fund receives the transfer of monies by the state treasurer from the Wyoming's Tomorrow Expenditure account to the extent monies within the expenditure account are in excess of an amount equal to 9 percent of the previous 5 year average market value of the Wyoming's tomorrow scholarship endowment fund.
058	059	Audio Speech Board Admin.	\$429,235	W.S. 33-33-203(c)	This account receives board fees and associated revenue for the operation and management of the board.
059	060	Pharmacy Board Admin.	\$3,248,471	W.S. 33-24-109	This account receives board fees and associated revenue for the operation and management of the board.
060	062	Local Government Mineral Royalty	\$39,481,086	W.S. 9-4-604(a)	The funds in this account provide 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	\$3,263,184	W.S. 11-34-131	The purpose of this account is for the State Loan and Investment Board (SLIB). The 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	\$23,112,508	W.S. 9-4-607	The funds in this account are comprised of grants or loans that are awarded for the purpose of fostering transportation investments in projects of benefit to the general public within the state. These funds are subject to recommendations and appropriation by the Legislature.
060	531	Forestry Performance Account	\$488,200	Need a fund to hold bonds-money has not been earned by the state. *	The funds in this account are for forestry division timber contracts bonds and "slash" bonds. Once a contract is complete & inspected, money is either refunded or used for reclamation. Funds may remain on deposit for a long time.
060	532	Emergency Fire Suppression-Forestry	\$36,787,094	W.S. 36-1-402(a)	The funds in this account are 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	\$12,652,646	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. *	This account is the 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/liquidated 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	534	Farm Loan Payment Deposits	\$161,038	*	This is a temporary holding account for the deposit of various State Loan and Investment Board loan payments as they are received by the agency. The funds are then processed through the State Bank and the state auditor's accounting system, and eventually moved to the State Treasurer's Office.
060	536	Ranch A	\$931,592	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 this account.

Summary of State Accounts

Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
060	537	County Fire Asst. Pay - Forestry	(\$2,140,598)	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	\$564,993	2005 Session Laws, Ch. 85; continuous appropriation of budget authority in Session Laws since 2005. *	The funds in this account 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	\$1,840,857	W.S. 11-34-202(e)	The funds in this account 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	W.S. 16-1-110	The funds in this account 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	Municipal Solid Waste Cease & Transfer Grant	\$23,760,312	W.S. 35-11-529(b)	Monies from this account shall be awarded for loans to fund legislatively approved activities.
060	555	Municipal Solid Waste Cease & Transfer Loan	\$7,759,229	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	\$175,530,699	W.S. 16-1-202(a)	This fund is the clean water revolving fund. This fund is 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	\$2,992,824	W.S. 16-1-303	The 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	\$6,413,107	W.S. 16-1-111(f)	This account is the 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	W.S. 21-18-319(ix)	The purpose of this account is for the community college dormitory capital construction projects loans.

Summary of State Accounts

Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
060	648	Institutional Land Revenue - Dept. of Health	\$649,596	2013 Session Laws, Ch. 155 *	Regarding the best use of acquired institutional lands, the funds in this account are 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	\$1,712,247	2013 Session Laws, Ch. 155 *	Regarding the best use of acquired institutional lands, the funds in this account are 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	\$1,033,509	W.S. 36-1-502	This 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.
060	682	Sage Grouse Mitigation Credits	\$250	W.S. 9-19-204(d)	This account collects supervisory fees for the costs of audit and other supervisory actions of a mitigation credit provider. The fees are established the board of land commissioners and adjusted to assure consistency with the costs of audits.
060	905	School Lands Mineral Royalties Account	\$0	W.S. 9-4-224	This account holds the royalties on school lands which have traditionally been transferred to the School Capital Construction Account by legislative action.
060	N05	Omnibus Permanent Land Income Fund	\$8,201,915	W.S. 9-4-310(c)(iv); W.S. 9-4-307(a) and (b)	This account receives the 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.	\$484,578	W.S. 33-3-107	This account receives board fees and associated revenue for the operation and management of the board.
062	065	Physical Therapy Board Admin.	\$336,970	W.S. 33-25-113(b)	This account receives board fees and associated revenue for the operation and management of the board.
064	066	Hearing Aid Board Admin.	\$59,822	W.S. 33-35-120	This account receives board fees and associated revenue for the operation and management of the board.
065	452	Board of Athletic Training	\$72,140	W.S. 33-45-106(d)	This account receives 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	544	UW Payroll Account	\$1,632	W.S. 9-3-101(e)	The funds in this account are for the University of Wyoming payroll check-off program for state employees. The funds are comprised of deductions that are paid to third-parties for supplemental medical plans, disability plans, life insurance plans, and annuities. The account also receives administrative fees for the operation of the plan.
067	602	Hathaway Student Scholarship Endowment Fund	\$594,993,358	W.S. 9-4-204(u)(vii); W.S. 9-4-601(d); W.S. 21-16-1201(b)	This fund is comprised of earnings from investment of monies within the fund that shall be distributed to the Hathaway scholarship expenditure account.
067	603	Excellence in Higher Education Endowment Fund	\$127,745,739	W.S. 9-4-204(u)(vi); W.S. 9-4-601(d); W.S. 21-16-1201(a)	By statute, monies in this fund shall not be expended and may be invested in the same manner as other permanent funds of the state. The earnings from investment are subject to the spending policy. The earnings in excess of spending policies shall be retained.
067	N03	Agriculture College Land Income Fund	\$1,218,940	W.S. 9-4-310(c)(I)	This fund receives the 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.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
067	N04	University Permanent Land Income Account	\$2,908,567	W.S. 9-4-310(c)(iii)	This fund receives the 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	U02	Federal Mineral Royalty	\$1,034,280	W.S. 9-4-601(a)(iv)	This account is comprised of revenue that may be used only for the actual and necessary expenses of constructing, equipping and furnishing new buildings, the repairing of existing buildings, the purchasing of improved or unimproved real estate, the payment of principal and interest on securities issued to finance projects authorized by the Legislature or for the payment of principal and interest on securities issued to refund the securities.
067	U04	UW Bond Coverage Deposit Fund	(\$3,886)	W.S. 9-4-1003	In the event the university issues revenue bonds it must deposit funds with the state by a certain date and in a sufficient amount so that the state can make the entire principal and interest payment to the university's paying agent in a timely manner.
068	067	Psychologist Board Admin.	\$364,007	W.S. 33-27-116	This account receives board fees and associated revenue for the operation and management of the board.
069	011	WICHE Program Repayment Fund	\$73,131	W.S. 21-16-202(b)(iv)(C)	The purpose of this fund is for house repayments for medical, podiatry, osteopathic, occupational therapy, physical therapy, optometry, physician assistant or dental students. The funds are expended upon appropriation by the Legislature.
072	547	Retirement-Law Enforcement	\$3,915,055	W.S. 9-3-432	This account is the administrative account for the plan.
072	548	WY Highway Patrol/Warden Pension	\$1,510,089	W.S. 9-3-618	This account is the 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 Compensation Admin.	\$141,905	W.S. 9-3-503(a)	The funds in this account pay 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 Annual Comprehensive Financial Report 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	\$1,580,345	W.S. 35-9-616	This account is the administrative account for the plan.
072	592	Wyoming Retirement Fund	\$38,333,024	W.S. 9-3-436	This account is the administrative account for the retirement system assets.
072	593	Judicial Retirement	\$689,610	W.S. 9-3-701	This account is the administrative account for the plan.
072	594	Paid Firemen Fund-Plan A	\$768,588	W.S. 15-5-201	This account is the administrative account for the plan.
072	595	Air Guard Fire Fighters Pension	\$267,996	W.S. 9-3-431	This account is the administrative account for the plan.
072	694	Paid Firemen Fund-Plan B	\$7,913,920	W.S. 15-5-401	This account is the administrative account for the plan.
075	551	Board of Outfitters Admin.	\$288,178	W.S. 23-2-414(d)	This account receives board fees and associated revenue for the operation and management of the board.
077	448	Computer Tech Depr.	\$621,545	W.S. 9-2-2906(g)	This is the reserve account for computer equipment.
077	I01	Computer Technology	\$1,169,525	W.S. 9-2-2906(f)	This account is used to manage agency IT services.
078	071	Pro. Counselors Licensing Board Admin.	\$494,097	W.S. 33-38-105(f)	This account receives 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.	\$131,991	W.S. 33-22-105	This account receives 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 November 22, 2024)	Authority	Notes
080	557	Correctional Industries Account	\$424,477	W.S. 25-13-103(a)	This account is the administrative account for the correctional industries program.
080	584	Inmate Benefit & Welfare	\$2,148,498	*	The funds in this account are for the general welfare of inmates.
080	E05	WWC Canteen	\$1,556,129	W.S. 25-1-104 through 25-1-105	The funds in this account are for the general welfare of inmates. Funds E06, E12, E13, E17 were compiled into E05 during Budget Fiscal Year 2015. Legislative Service Office staff has separated the accounts for preservation purposes.
080	E06	Honor Farm Canteen	\$0	W.S. 25-1-104 through 25-1-105	See E05 description.
080	E12	Penitentiary Canteen	\$0	W.S. 25-1-104 through 25-1-105	See E05 description.
080	E13	Canteen Fund Conservation Camp	\$0	W.S. 25-1-104 through 25-1-105	See E05 description.
080	E17	WMCI Canteen Fund	\$0	W.S. 25-1-104 through 25-1-105	See E05 description.
080	I07	Honor Farm Ag. Sales	\$1,298,315	W.S. 25-2-102(b)	The funds in this account are for the operations of the honor farm in Riverton.
083	093	Occupational Therapy Board	\$553,818	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. The costs related to these services shall be paid from this fund for the Wyoming board of occupational therapy.
084	094	Board of Professional Geologists	(\$71,382)	W.S. 33-41-106	This account receives board fees and associated revenue for the operation and management of the board.
085	039	Revolving Investment Fund Account	\$0	Wyoming Constitution Article 16, Sec. 12; Governed by W.S. 9-12-301 through 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. The funds within this 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. The 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	Wyoming Business Council	\$269,774	W.S. 9-12-104(a)(x)	The funds in this account are primarily for Wyoming First program revenues/expenses plus other expenditures that are not paid for with General Funds such as alcohol for business functions.
085	089	Economic Development Enterprise	\$29,039,769	W.S. 9-12-301	The "Economic development account" is 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.
085	098	Brownfield Revolving Loan Fund	(\$2,262)	Grant awarded by EPA, use of federal funds W.S. 9-12-104 (a)(xiii)	This fund is for the Brownfield Revolving loan program which facilitates the reuse and/or the redevelopment of contaminated sites by making low cost funding available for environmental clean-ups.
085	499	Rural Rehabilitation	\$4,983,507	Cooperative use agreement between the USDA/Farmers Home Administration and the state	The funds in this account are pursuant to the terms of the cooperative use agreement. The funds can be used for grants, loans, and other purposes that benefit eligible ranchers and rural residents. There is an effort to explore options to use these funds for small irrigation or value-added projects.
085	521	Business Ready Communities	(\$1)	W.S. 9-12-602	The funds in this account are to promote the economic development at the city, town and county level in order to create additional economic health and a stronger state economy.

Summary of State Accounts					
Agency	Fund #	Fund Name	Cash Balance (As of November 22, 2024)	Authority	Notes
085	549	Economic Diversification Account	\$92,746	W.S. 9-12-1404	The funds in this account are for expenditures for the "Economically Needed Diversity Options for the Wyoming" (ENDOW) executive council to carry out, of the State's economic diversification strategy.
085	610	WBC Self Insurance	\$5,615	W.S. 9-12-104(a)(x)	This account receives WBC employee contributions to long-term disability insurance and remittance of the same to insurance company (Jefferson Pilot Financial).
091	204	Wyoming Stable Token Administration Account	\$5,771,672	2023 Session Laws, Ch. 185, Sec. 2/ W.S. 40-31-106	This account receives funds for the issuance of Wyoming stable tokens deposited by the Wyoming stable token commission. The funds within the account are comprised of revenue from the sale of stable tokens and shall be exclusively used to redeem stable tokens. The commission shall also invest funds within the account exclusively in United States treasury bills.
101	424	Judicial Systems Automation	\$10,442,150	W.S.5-2-120	The funds in this account purchase, maintain, & operate computer hardware/software to enhance communication, records, and management needs of the courts of the Judicial Branch.
101	464	Chancery Court Account	\$36,709	W.S. 5-13-102(a)	This account receives filing fees received by the chancery court including accrued interest. The funds in this account shall only be expended by legislative appropriation.
101	530	Supreme Court-Civil Legal Services	\$2,393,689	W.S.5-2-121	The funds in this account provide civil legal services to indigent individuals funded by a portion of court filing fees.
102	073	Board of Law Examiners	\$212,844	W.S. 33-5-116(a)	This account receives board fees and associated revenue for the operation and management of the board.
201	489	LSO Laptop Computers	\$70,451	2014 Session Laws, Ch. 126, Sec. 1, FN#1 *	The funds in this account are for the purchase/lease of legislator laptops and to receive payment for laptops subsequently purchased by the member. The proceeds from the sale of laptops are reappropriated to LSO for purchase of new laptops.
205	009	Foundation Program	\$467,865,180	W.S. 21-13-304	This account is for the School Foundation Program. The School Foundation Program is the primary source of K-12 education funds flowing to the public school districts.
205	N02	Common School Land Income Account	\$64,697,044	W.S. 9-4-310(c)(ii)	This account 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	331	Firearms on School Property Account	\$487,468	2024 Session Laws, Ch. 117, Sec. 1(a); W.S. 21-3-135	The funds in this account shall include all legislative appropriations and all monies received from grants, gifts, transfers, bequests, and donations to the account. Unobligated and unexpended funds in this account shall not lapse or revert and shall remain in the account. These funds are continuously appropriated to and expended by the Department of Education to reimburse school districts only for costs related to possession of firearms on school property by school district employees.
206	440	Education Workshop	\$350,574	W.S. 21-2-202	This account receives registration fees for workshops and conferences for educators.
251	051	Veterinary Medicine	\$277,586	W.S. 33-30-204(k)	This account receives board fees and associated revenue for the operation and management of the board.
252	083	Board of Acupuncture	\$61,400	W.S. 33-49-106(c)	This account receives board fees and associated revenue for the operation and management of the board.

* 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.

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 001. OFFICE OF THE GOVERNOR								
General Funds	\$15,179,274	\$13,276,306	\$13,987,991	\$19,597,176	\$170,692,266	\$39,283,306	158.80%	(76.99%)
Federal Funds	\$19,998,831	\$21,469,526	\$20,530,288	\$20,526,057	\$20,585,798	\$21,475,220	7.38%	4.32%
Other Funds	\$4,562,143	\$51,668,125	\$125,860,993	\$882,911,029	\$76,733,350	\$102,512,487	2147.02%	33.60%
Total All Funds	\$39,740,248	\$86,413,957	\$160,379,272	\$923,034,262	\$268,011,414	\$163,271,013	310.85%	(39.08%)
FTE	50	42	40	39	39	42	(16.00%)	7.69%
PTE	1	1	1	2	2	2	100.00%	0.00%
AWEC	0	2	2	3	5	6		20.00%
Total Employees	51	45	43	44	46	50	(1.96%)	8.70%
Section 002. SECRETARY OF STATE								
General Funds	\$8,616,760	\$7,789,777	\$15,660,717	\$7,731,809	\$8,406,971	\$8,514,742	(1.18%)	1.28%
Federal Funds	\$170,103	\$189,503	\$171,901	\$199,251	\$208,690	\$233,473	37.25%	11.88%
Other Funds	\$1,702,653	\$487,690	\$648,326	\$648,828	\$646,752	\$769,405	(54.81%)	18.96%
Total All Funds	\$10,489,516	\$8,466,970	\$16,480,944	\$8,579,888	\$9,262,413	\$9,517,620	(9.27%)	2.76%
FTE	32	31	31	31	31	31	(3.13%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	32	31	31	31	31	31	(3.13%)	0.00%
Section 003. STATE AUDITOR								
General Funds	\$49,397,521	\$21,763,318	\$32,821,094	\$18,242,322	\$103,740,269	\$60,025,765	21.52%	(42.14%)
Federal Funds	\$0	\$0	\$0	\$0	\$3,784,848	\$2,562,068		(32.31%)
Other Funds	\$14,600,000	\$20,000,000	\$9,559,136	\$4,000,000	\$4,709,291	\$2,076,296	(85.78%)	(55.91%)
Total All Funds	\$63,997,521	\$41,763,318	\$42,380,230	\$22,242,322	\$112,234,408	\$64,664,129	1.04%	(42.38%)
FTE	26	26	26	24	24	23	(11.54%)	(4.17%)
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	26	26	26	24	24	23	(11.54%)	(4.17%)
Section 004. STATE TREASURER								
General Funds	\$15,241,285	\$16,061,081	\$15,614,576	\$15,967,533	\$16,914,960	\$23,990,939	57.41%	41.83%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$76,380,856	\$67,170,641	\$66,003,908	\$83,834,500	\$65,651,996	\$51,162,706	(33.02%)	(22.07%)
Total All Funds	\$91,622,141	\$83,231,722	\$81,618,484	\$99,802,033	\$82,566,956	\$75,153,645	(17.97%)	(8.98%)
FTE	26	35	35	41	45	47	80.77%	4.44%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	2	2	2		0.00%
Total Employees	26	35	35	43	47	49	88.46%	4.26%
Section 006. ADMINISTRATION AND INFORMATION								
General Funds	\$147,325,866	\$112,373,115	\$69,209,200	\$56,660,783	\$88,186,181	\$102,048,768	(30.73%)	15.72%
Federal Funds	\$1,171,034	\$1,171,034	\$1,171,034	\$1,171,034	\$1,806,735	\$2,571,709	119.61%	42.34%
Other Funds	\$739,616,629	\$707,984,002	\$755,017,270	\$808,839,284	\$875,887,641	\$874,682,263	18.26%	(0.14%)
Total All Funds	\$888,113,529	\$821,528,151	\$825,397,504	\$866,671,101	\$965,880,557	\$979,302,740	10.27%	1.39%
FTE	237	227	211	201	280	284	19.83%	1.43%
PTE	2	1	1	1	1	1	(50.00%)	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	239	228	212	202	281	285	19.25%	1.42%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 007. WYOMING MILITARY DEPARTMENT								
General Funds	\$16,619,655	\$15,193,828	\$15,040,188	\$14,824,375	\$17,243,384	\$32,866,457	97.76%	90.60%
Federal Funds	\$90,676,289	\$51,179,750	\$120,983,140	\$83,269,256	\$61,820,980	\$112,852,553	24.46%	82.55%
Other Funds	\$5,130,192	\$5,820,354	\$5,427,897	\$3,699,580	\$3,426,847	\$1,089,128	(78.77%)	(68.22%)
Total All Funds	\$112,426,136	\$72,193,932	\$141,451,225	\$101,793,211	\$82,491,211	\$146,808,138	30.58%	77.97%
FTE	241	242	243	247	245	196	(18.67%)	(20.00%)
PTE	47	29	29	29	29	29	(38.30%)	0.00%
AWEC	2	17	17	17	17	17	750.00%	0.00%
Total Employees	290	288	289	293	291	242	(16.55%)	(16.84%)
Section 008. OFFICE OF THE PUBLIC DEFENDER								
General Funds	\$22,376,475	\$22,692,207	\$25,260,868	\$21,190,502	\$21,505,319	\$26,035,169	16.35%	21.06%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$4,241,952	\$4,340,736	\$4,750,709	\$3,702,012	\$3,761,649	\$4,564,582	7.61%	21.35%
Total All Funds	\$26,618,427	\$27,032,943	\$30,011,577	\$24,892,514	\$25,266,968	\$30,599,751	14.96%	21.11%
FTE	74	76	84	78	78	78	5.41%	0.00%
PTE	19	16	16	14	14	14	(26.32%)	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	93	92	100	92	92	92	(1.08%)	0.00%
Section 009. WYOMING PIPELINE AUTHORITY								
General Funds	\$1,158,651	\$995,623	\$987,487	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,158,651	\$995,623	\$987,487	\$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 010. DEPARTMENT OF AGRICULTURE								
General Funds	\$32,819,165	\$26,736,524	\$27,879,449	\$27,069,774	\$29,354,412	\$32,288,068	(1.62%)	9.99%
Federal Funds	\$1,399,882	\$1,422,247	\$1,294,610	\$1,223,812	\$1,226,194	\$1,372,683	(1.94%)	11.95%
Other Funds	\$6,114,170	\$6,846,643	\$6,533,817	\$7,116,053	\$7,934,142	\$9,424,322	54.14%	18.78%
Total All Funds	\$40,333,217	\$35,005,414	\$35,707,876	\$35,409,639	\$38,514,748	\$43,085,073	6.82%	11.87%
FTE	83	79	78	74	73	74	(10.84%)	1.37%
PTE	8	8	7	7	6	6	(25.00%)	0.00%
AWEC	0	0	0	1	1	0		
Total Employees	91	87	85	82	80	80	(12.09%)	0.00%
Section 011. DEPARTMENT OF REVENUE								
General Funds	\$18,686,868	\$16,393,125	\$18,430,598	\$16,959,578	\$29,931,364	\$44,371,550	137.45%	48.24%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$210,667,327	\$210,943,044	\$211,154,763	\$211,646,590	\$329,209,887	\$330,188,270	56.73%	0.30%
Total All Funds	\$229,354,195	\$227,336,169	\$229,585,361	\$228,606,168	\$359,141,251	\$374,559,820	63.31%	4.29%
FTE	119	113	114	111	122	124	4.20%	1.64%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	119	113	114	111	122	124	4.20%	1.64%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
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	\$188,536	\$216,366	\$222,522	\$223,561	\$220,303	\$226,494	20.13%	2.81%
Total All Funds	\$188,536	\$216,366	\$222,522	\$223,561	\$220,303	\$226,494	20.13%	2.81%
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 014. MINERS' HOSPITAL BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$7,643,525	\$9,581,423	\$7,804,058	\$9,694,055	\$9,686,080	\$9,785,227	28.02%	1.02%
Total All Funds	\$7,643,525	\$9,581,423	\$7,804,058	\$9,694,055	\$9,686,080	\$9,785,227	28.02%	1.02%
FTE	1	3	3	3	3	3	200.00%	0.00%
PTE	2	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	3	3	3	3	3	3	0.00%	0.00%
Section 015. ATTORNEY GENERAL								
General Funds	\$65,546,634	\$61,256,266	\$59,103,809	\$57,170,097	\$58,429,903	\$67,754,391	3.37%	15.96%
Federal Funds	\$13,056,180	\$19,183,802	\$19,283,496	\$23,396,692	\$26,381,678	\$28,514,697	118.40%	8.09%
Other Funds	\$10,663,523	\$11,359,833	\$13,579,839	\$13,759,842	\$17,371,129	\$16,932,348	58.79%	(2.53%)
Total All Funds	\$89,266,337	\$91,799,901	\$91,967,144	\$94,326,631	\$102,182,710	\$113,201,436	26.81%	10.78%
FTE	248	234	238	229	228	234	(5.65%)	2.63%
PTE	2	2	2	1	1	1	(50.00%)	0.00%
AWEC	2	2	3	3	5	3	50.00%	(40.00%)
Total Employees	252	238	243	233	234	238	(5.56%)	1.71%
Section 016. BOARD OF BARBER EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$39,110	\$40,585	\$43,157	\$50,335	\$47,668	\$46,327	18.45%	(2.81%)
Total All Funds	\$39,110	\$40,585	\$43,157	\$50,335	\$47,668	\$46,327	18.45%	(2.81%)
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
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	\$81,077	\$96,689	\$95,904	\$96,586	\$94,457	\$101,905	25.69%	7.89%
Total All Funds	\$81,077	\$96,689	\$95,904	\$96,586	\$94,457	\$101,905	25.69%	7.89%
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	\$1,418,724	\$1,691,131	\$1,851,328	\$1,968,800	\$2,028,245	\$2,207,589	55.60%	8.84%
Total All Funds	\$1,418,724	\$1,691,131	\$1,851,328	\$1,968,800	\$2,028,245	\$2,207,589	55.60%	8.84%
FTE	5	5	6	6	6	6	20.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	5	5	6	6	6	6	20.00%	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	\$1,352,651	\$1,651,808	\$1,710,073	\$1,854,914	\$2,395,539	\$2,264,520	67.41%	(5.47%)
Total All Funds	\$1,352,651	\$1,651,808	\$1,710,073	\$1,854,914	\$2,395,539	\$2,264,520	67.41%	(5.47%)
FTE	6	7	7	7	8	8	33.33%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	1	1	0	0		
Total Employees	6	7	8	8	8	8	33.33%	0.00%
Section 020. DEPARTMENT OF ENVIRONMENTAL QUALITY								
General Funds	\$58,496,496	\$38,208,454	\$35,530,259	\$33,287,493	\$36,516,910	\$53,505,071	(8.53%)	46.52%
Federal Funds	\$82,315,912	\$201,435,651	\$121,492,046	\$122,510,296	\$122,361,391	\$124,032,865	50.68%	1.37%
Other Funds	\$43,099,883	\$17,923,509	\$18,189,654	\$19,990,127	\$21,273,869	\$25,556,294	(40.70%)	20.13%
Total All Funds	\$183,912,291	\$257,567,614	\$175,211,959	\$175,787,916	\$180,152,170	\$203,094,230	10.43%	12.73%
FTE	270	262	262	256	262	274	1.48%	4.58%
PTE	0	0	0	0	0	0		
AWEC	2	1	2	1	1	1	(50.00%)	0.00%
Total Employees	272	263	264	257	263	275	1.10%	4.56%
Section 021. DEPARTMENT OF AUDIT								
General Funds	\$12,588,013	\$12,755,331	\$13,084,125	\$12,385,896	\$12,189,832	\$13,920,359	10.58%	14.20%
Federal Funds	\$5,011,410	\$5,099,351	\$5,133,190	\$5,470,381	\$5,375,934	\$6,158,957	22.90%	14.57%
Other Funds	\$5,887,565	\$5,560,690	\$6,135,862	\$6,904,684	\$7,449,120	\$8,885,689	50.92%	19.29%
Total All Funds	\$23,486,988	\$23,415,372	\$24,353,177	\$24,760,961	\$25,014,886	\$28,965,005	23.32%	15.79%
FTE	110	103	109	105	103	103	(6.36%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	110	103	109	105	103	103	(6.36%)	0.00%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 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	\$53,276	\$53,806	\$56,578	\$57,564	\$55,670	\$78,538	47.42%	41.08%
Total All Funds	\$53,276	\$53,806	\$56,578	\$57,564	\$55,670	\$78,538	47.42%	41.08%
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	\$425,000	\$360,000	\$361,346	\$386,766	\$638,686	106.03%	65.13%
Other Funds	\$15,682,620	\$16,357,983	\$16,209,615	\$15,253,670	\$15,402,796	\$18,481,469	17.85%	19.99%
Total All Funds	\$15,992,620	\$16,782,983	\$16,569,615	\$15,615,016	\$15,789,562	\$19,120,155	19.56%	21.09%
FTE	37	37	37	37	39	42	13.51%	7.69%
PTE	0	0	0	0	0	0		
AWEC	1	1	1	1	1	1	0.00%	0.00%
Total Employees	38	38	38	38	40	43	13.16%	7.50%
Section 024. STATE PARKS & CULTURAL RESOURCES								
General Funds	\$33,552,021	\$30,720,308	\$31,691,764	\$28,999,628	\$34,870,072	\$34,566,002	3.02%	(0.87%)
Federal Funds	\$7,423,005	\$7,952,216	\$7,017,031	\$7,147,019	\$10,085,421	\$11,063,175	49.04%	9.69%
Other Funds	\$16,458,548	\$18,403,428	\$20,740,135	\$40,995,441	\$40,495,049	\$45,881,116	178.77%	13.30%
Total All Funds	\$57,433,574	\$57,075,952	\$59,448,930	\$77,142,088	\$85,450,542	\$91,510,293	59.33%	7.09%
FTE	167	164	161	150	148	149	(10.78%)	0.68%
PTE	90	89	88	71	71	71	(21.11%)	0.00%
AWEC	0	0	0	15	15	17		13.33%
Total Employees	257	253	249	236	234	237	(7.78%)	1.28%
Section 027. STATE CONSTRUCTION DEPARTMENT								
General Funds	\$0	\$8,000	\$63,590,109	\$5,950,332	\$132,490,761	\$3,540,760		(97.33%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$433,981,555	\$476,877,206	\$205,721,021	\$318,330,029	\$374,168,327	\$603,755,264	39.12%	61.36%
Total All Funds	\$433,981,555	\$476,885,206	\$269,311,130	\$324,280,361	\$506,659,088	\$607,296,024	39.94%	19.86%
FTE	17	16	30	29	29	29	70.59%	0.00%
PTE	0	0	0	0	0	0		
AWEC	3	3	1	1	1	4	33.33%	300.00%
Total Employees	20	19	31	30	30	33	65.00%	10.00%
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	\$14,877	\$16,460	\$33,268	\$36,267	\$32,107	\$32,006	115.14%	(0.31%)
Total All Funds	\$14,877	\$16,460	\$33,268	\$36,267	\$32,107	\$32,006	115.14%	(0.31%)
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 029. WYO WATER DEVELOPMENT OFFICE ²								
General Funds	\$0	\$0	\$0	\$0	\$0	\$8,948,550		
Federal Funds	\$12,406,005	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$131,912,894	\$185,592,594	\$133,053,737	\$151,724,934	\$174,788,267	\$9,194,152	(93.03%)	(94.74%)
Total All Funds	\$144,318,899	\$185,592,594	\$133,053,737	\$151,724,934	\$174,788,267	\$18,142,702	(87.43%)	(89.62%)
FTE	26	25	25	25	26	26	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	26	25	25	25	26	26	0.00%	0.00%
Section 030. BOARD OF CHIROPRACTIC EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$88,481	\$100,753	\$101,067	\$101,701	\$101,891	\$119,747	35.34%	17.52%
Total All Funds	\$88,481	\$100,753	\$101,067	\$101,701	\$101,891	\$119,747	35.34%	17.52%
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 031. COLLECTION AGENCY BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$129,877	\$169,358	\$210,153	\$224,663	\$232,008	\$224,616	72.95%	(3.19%)
Total All Funds	\$129,877	\$169,358	\$210,153	\$224,663	\$232,008	\$224,616	72.95%	(3.19%)
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 032. WYOMING INFRASTRUCTURE AUTHORITY								
General Funds	\$1,620,032	\$1,387,245	\$1,376,536	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,620,032	\$1,387,245	\$1,376,536	\$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 033. BOARD OF COSMETOLOGY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$843,646	\$976,871	\$997,463	\$1,061,850	\$1,065,797	\$1,175,757	39.37%	10.32%
Total All Funds	\$843,646	\$976,871	\$997,463	\$1,061,850	\$1,065,797	\$1,175,757	39.37%	10.32%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 034. BOARD OF DENTAL EXAMINERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$351,375	\$366,814	\$371,260	\$372,560	\$370,308	\$375,948	6.99%	1.52%
Total All Funds	\$351,375	\$366,814	\$371,260	\$372,560	\$370,308	\$375,948	6.99%	1.52%
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 035. BOARD OF FUNERAL SERVICE PRACTITIONERS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$52,709	\$53,493	\$54,361	\$54,269	\$52,973	\$54,341	3.10%	2.58%
Total All Funds	\$52,709	\$53,493	\$54,361	\$54,269	\$52,973	\$54,341	3.10%	2.58%
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		
Section 036. BOARD OF MIDWIFERY								
General Funds	\$2,723	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$10,400	\$17,092	\$27,089	\$28,298	\$26,973	\$28,289	172.01%	4.88%
Total All Funds	\$13,123	\$17,092	\$27,089	\$28,298	\$26,973	\$28,289	115.57%	4.88%
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 037. STATE ENGINEER								
General Funds	\$27,408,047	\$18,638,821	\$12,171,017	\$11,377,129	\$12,188,816	\$17,835,805	(34.92%)	46.33%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,245,418	\$7,552,843	\$14,710,119	\$15,642,337	\$15,663,503	\$18,446,401	1381.14%	17.77%
Total All Funds	\$28,653,465	\$26,191,664	\$26,881,136	\$27,019,466	\$27,852,319	\$36,282,206	26.62%	30.27%
FTE	125	115	113	106	108	108	(13.60%)	0.00%
PTE	11	8	8	9	9	9	(18.18%)	0.00%
AWEC	0	0	0	0	0	0		
Total Employees	136	123	121	115	117	117	(13.97%)	0.00%
Section 038. WYOMING GAMING COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,186,833	\$9,509,118	\$13,053,862	\$13,312,491	\$22,659,525	\$70,759,824	5862.07%	212.27%
Total All Funds	\$1,186,833	\$9,509,118	\$13,053,862	\$13,312,491	\$22,659,525	\$70,759,824	5862.07%	212.27%
FTE	3	6	6	6	13	16	433.33%	23.08%
PTE	1	1	1	1	1	2	100.00%	100.00%
AWEC	0	0	0	0	0	5		
Total Employees	4	7	7	7	14	23	475.00%	64.29%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 039. WILDLIFE/NATURAL RESOURCE TRUST								
General Funds	\$10,609,525	\$0	\$6,700,000	\$9,400,000	\$25,500,000	\$0		
Federal Funds	(\$5,881,742)	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$13,588,967	\$16,717,450	\$11,437,281	\$14,602,298	\$24,699,000	\$24,901,677	83.25%	0.82%
Total All Funds	\$18,316,750	\$16,717,450	\$18,137,281	\$24,002,298	\$50,199,000	\$24,901,677	35.95%	(50.39%)
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 040. GAME AND FISH COMMISSION ³								
General Funds	\$13,763,988	\$4,828,600	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,808,893	\$1,075,943	\$0	\$0	\$0	\$0		
Total All Funds	\$15,572,881	\$5,904,543	\$0	\$0	\$0	\$0		
FTE	21	0	0	0	0	0		
PTE	0	0	0	0	0	0		
AWEC	68	0	0	0	0	0		
Total Employees	89	0	0	0	0	0		
Section 041. FIRE PREVENTION & ELEC SAFETY								
General Funds	\$6,419,680	\$6,597,615	\$6,277,335	\$5,656,864	\$5,492,521	\$6,318,544	(1.58%)	15.04%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$655,424	\$1,219,844	\$846,568	\$1,583,459	\$2,923,745	\$1,839,074	180.59%	(37.10%)
Total All Funds	\$7,075,104	\$7,817,459	\$7,123,903	\$7,240,323	\$8,416,266	\$8,157,618	15.30%	(3.07%)
FTE	34	33	33	33	32	32	(5.88%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	34	33	33	33	32	32	(5.88%)	0.00%
Section 042. GEOLOGICAL SURVEY								
General Funds	\$5,083,810	\$4,576,848	\$4,592,225	\$4,289,064	\$6,217,846	\$7,169,222	41.02%	15.30%
Federal Funds	\$0	\$0	\$0	\$0	\$240,000	\$208,800		(13.00%)
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,083,810	\$4,576,848	\$4,592,225	\$4,289,064	\$6,457,846	\$7,378,022	45.13%	14.25%
FTE	23	21	21	18	19	21	(8.70%)	10.53%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	23	21	21	18	19	21	(8.70%)	10.53%
Section 043. DIETETICS LICENSING BOARD								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$21,470	\$21,470	\$26,678	\$28,304	\$36,955	\$48,408	125.47%	30.99%
Total All Funds	\$21,470	\$21,470	\$26,678	\$28,304	\$36,955	\$48,408	125.47%	30.99%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 044. INSURANCE DEPARTMENT								
General Funds	\$2,760,000	\$4,448,703	\$4,412,348	\$3,600,495	\$3,454,878	\$3,229,878	17.02%	(6.51%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$55,724,834	\$38,110,005	\$39,887,472	\$15,266,538	\$15,159,608	\$15,913,379	(71.44%)	4.97%
Total All Funds	\$58,484,834	\$42,558,708	\$44,299,820	\$18,867,033	\$18,614,486	\$19,143,257	(67.27%)	2.84%
FTE	26	26	26	26	27	27	3.85%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	26	26	26	26	27	27	3.85%	0.00%
Section 045. DEPARTMENT OF TRANSPORTATION ⁴								
General Funds	\$64,172,366	\$9,572,036	\$160,000	\$5,000	\$8,600,000	\$8,600,000	(86.60%)	0.00%
Federal Funds	\$53,976,483	\$217,091,950	\$51,393,845	\$52,534,746	\$52,492,229	\$53,197,620	(1.44%)	1.34%
Other Funds	\$155,367,008	\$155,381,894	\$211,761,450	\$252,716,022	\$200,810,952	\$188,394,518	21.26%	(6.18%)
Total All Funds	\$273,515,857	\$382,045,880	\$263,315,295	\$305,255,768	\$261,903,181	\$250,192,138	(8.53%)	(4.47%)
FTE	560	559	560	560	553	553	(1.25%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	3	3	3	3	3	3	0.00%	0.00%
Total Employees	563	562	563	563	556	556	(1.24%)	0.00%
Section 046. WYOMING COMBAT SPORTS COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$28,500	\$18,500	\$18,200	\$27,525	\$25,603	\$62,293	118.57%	143.30%
Total All Funds	\$28,500	\$18,500	\$18,200	\$27,525	\$25,603	\$62,293	118.57%	143.30%
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 048. DEPARTMENT OF HEALTH								
General Funds	\$950,044,283	\$971,561,343	\$935,411,336	\$883,186,786	\$810,678,789	\$1,004,925,205	5.78%	23.96%
Federal Funds	\$817,408,897	\$847,385,837	\$828,355,777	\$820,247,956	\$1,036,208,607	\$1,025,974,727	25.52%	(0.99%)
Other Funds	\$137,327,261	\$167,144,981	\$192,251,427	\$227,745,007	\$357,200,055	\$203,388,431	48.10%	(43.06%)
Total All Funds	\$1,904,780,441	\$1,986,092,161	\$1,956,018,540	\$1,931,179,749	\$2,204,087,451	\$2,234,288,363	17.30%	1.37%
FTE	1,359	1,325	1,318	1,344	1,331	1,326	(2.43%)	(0.38%)
PTE	71	69	72	67	67	66	(7.04%)	(1.49%)
AWEC	31	27	31	31	43	51	64.52%	18.60%
Total Employees	1,461	1,421	1,421	1,442	1,441	1,443	(1.23%)	0.14%
Section 049. DEPARTMENT OF FAMILY SERVICES								
General Funds	\$167,286,249	\$140,026,388	\$145,875,612	\$132,994,315	\$150,092,337	\$160,818,662	(3.87%)	7.15%
Federal Funds	\$114,224,798	\$124,776,469	\$137,461,473	\$132,339,823	\$150,607,305	\$150,665,572	31.90%	0.04%
Other Funds	\$11,319,731	\$9,337,021	\$9,766,169	\$10,642,901	\$22,481,553	\$55,594,756	391.13%	147.29%
Total All Funds	\$292,830,778	\$274,139,878	\$293,103,254	\$275,977,039	\$323,181,195	\$367,078,990	25.36%	13.58%
FTE	695	690	687	639	636	659	(5.18%)	3.62%
PTE	21	19	19	19	19	1	(95.24%)	(94.74%)
AWEC	3	3	2	0	0	0		
Total Employees	719	712	708	658	655	660	(8.21%)	0.76%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 051. LIVESTOCK BOARD								
General Funds	\$7,530,647	\$6,232,044	\$5,580,732	\$5,097,477	\$5,322,396	\$6,200,522	(17.66%)	16.50%
Federal Funds	\$425,092	\$424,659	\$402,234	\$437,402	\$522,046	\$536,546	26.22%	2.78%
Other Funds	\$9,619,521	\$11,487,294	\$11,893,530	\$13,556,209	\$13,962,469	\$14,466,654	50.39%	3.61%
Total All Funds	\$17,575,260	\$18,143,997	\$17,876,496	\$19,091,088	\$19,806,911	\$21,203,722	20.65%	7.05%
FTE	20	16	16	17	17	17	(15.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	97	96	97	97	97	97	0.00%	0.00%
Total Employees	117	112	113	114	114	114	(2.56%)	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	\$1,957,753	\$2,112,478	\$2,113,757	\$2,519,296	\$2,487,132	\$2,947,181	50.54%	18.50%
Total All Funds	\$1,957,753	\$2,112,478	\$2,113,757	\$2,519,296	\$2,487,132	\$2,947,181	50.54%	18.50%
FTE	5	5	5	7	7	7	40.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	5	5	5	7	7	7	40.00%	0.00%
Section 053. DEPARTMENT OF WORKFORCE SERVICES								
General Funds	\$24,596,287	\$20,968,966	\$20,874,706	\$18,200,457	\$16,065,445	\$35,820,588	45.63%	122.97%
Federal Funds	\$69,105,008	\$74,038,497	\$73,852,088	\$102,106,007	\$105,553,753	\$95,116,095	37.64%	(9.89%)
Other Funds	\$65,987,998	\$64,717,892	\$71,384,025	\$84,516,250	\$90,961,222	\$90,807,531	37.61%	(0.17%)
Total All Funds	\$159,689,293	\$159,725,355	\$166,110,819	\$204,822,714	\$212,580,420	\$221,744,214	38.86%	4.31%
FTE	555	551	553	555	550	563	1.44%	2.36%
PTE	0	0	0	0	0	0		
AWEC	6	6	6	6	5	4	(33.33%)	(20.00%)
Total Employees	561	557	559	561	555	567	1.07%	2.16%
Section 054. BOARD OF NURSING								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$2,647,458	\$2,787,772	\$2,838,093	\$2,955,304	\$2,927,696	\$3,096,655	16.97%	5.77%
Total All Funds	\$2,647,458	\$2,787,772	\$2,838,093	\$2,955,304	\$2,927,696	\$3,096,655	16.97%	5.77%
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 055. OIL AND GAS COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$314,263	\$325,810	\$305,619	\$250,415	\$250,584	\$278,026	(11.53%)	10.95%
Other Funds	\$10,679,333	\$17,244,212	\$16,997,565	\$19,623,656	\$18,732,205	\$18,085,299	69.35%	(3.45%)
Total All Funds	\$10,993,596	\$17,570,022	\$17,303,184	\$19,874,071	\$18,982,789	\$18,363,325	67.04%	(3.26%)
FTE	40	40	40	41	40	40	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	40	40	40	41	40	40	0.00%	0.00%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
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	\$66,008	\$66,209	\$77,156	\$75,588	\$74,694	\$100,329	52.00%	34.32%
Total All Funds	\$66,008	\$66,209	\$77,156	\$75,588	\$74,694	\$100,329	52.00%	34.32%
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 057. COMMUNITY COLLEGE COMMISSION								
General Funds	\$333,233,620	\$267,035,397	\$298,618,902	\$245,951,221	\$283,371,824	\$268,030,576	(19.57%)	(5.41%)
Federal Funds	\$1,840,840	\$1,837,868	\$1,853,928	\$1,873,758	\$1,873,379	\$1,899,341	3.18%	1.39%
Other Funds	\$131,898,644	\$84,158,966	\$49,428,763	\$122,891,932	\$90,171,359	\$67,360,134	(48.93%)	(25.30%)
Total All Funds	\$466,973,104	\$353,032,231	\$349,901,593	\$370,716,911	\$375,416,562	\$337,290,051	(27.77%)	(10.16%)
FTE	15	14	13	12	12	12	(20.00%)	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	15	14	13	12	12	12	(20.00%)	0.00%
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	\$73,314	\$74,123	\$93,484	\$98,730	\$113,916	\$115,074	56.96%	1.02%
Total All Funds	\$73,314	\$74,123	\$93,484	\$98,730	\$113,916	\$115,074	56.96%	1.02%
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	\$1,460,055	\$1,716,085	\$1,691,831	\$2,056,662	\$2,045,809	\$2,139,469	46.53%	4.58%
Total All Funds	\$1,460,055	\$1,716,085	\$1,691,831	\$2,056,662	\$2,045,809	\$2,139,469	46.53%	4.58%
FTE	6	6	6	6	6	6	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	1	1	0		
Total Employees	6	6	6	7	7	6	0.00%	(14.29%)
Section 060. STATE LANDS AND INVESTMENTS ⁵								
General Funds	\$206,035,288	\$30,022,410	\$53,604,351	\$22,557,507	\$203,224,745	\$172,741,517	(16.16%)	(15.00%)
Federal Funds	\$41,903,080	\$33,538,539	\$33,645,837	\$31,269,053	\$64,116,440	\$75,241,908	79.56%	17.35%
Other Funds	\$47,611,534	\$151,419,878	\$163,446,045	\$340,393,971	\$140,425,458	\$106,570,371	123.83%	(24.11%)
Total All Funds	\$295,549,902	\$214,980,827	\$250,696,233	\$394,220,531	\$407,766,643	\$354,553,796	19.96%	(13.05%)
FTE	96	94	95	95	98	102	6.25%	4.08%
PTE	4	4	4	4	4	4	0.00%	0.00%
AWEC	1	1	1	5	5	6	500.00%	20.00%
Total Employees	101	99	100	104	107	112	10.89%	4.67%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from 2015-2016 Biennium	2023-2024 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	\$613,729	\$703,242	\$696,294	\$732,084	\$733,932	\$809,710	31.93%	10.32%
Total All Funds	\$613,729	\$703,242	\$696,294	\$732,084	\$733,932	\$809,710	31.93%	10.32%
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	\$164,935	\$163,030	\$162,562	\$164,851	\$160,862	\$164,768	(0.10%)	2.43%
Total All Funds	\$164,935	\$163,030	\$162,562	\$164,851	\$160,862	\$164,768	(0.10%)	2.43%
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 063. GOVERNOR'S RESIDENCE								
General Funds	\$663,239	\$578,843	\$578,546	\$500,191	\$518,877	\$699,824	5.52%	34.87%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$400,000	\$0	\$0	\$0	\$0		
Total All Funds	\$663,239	\$978,843	\$578,546	\$500,191	\$518,877	\$699,824	5.52%	34.87%
FTE	3	2	2	2	2	2	(33.33%)	0.00%
PTE	1	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	4	2	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	\$15,494	\$23,019	\$28,324	\$27,777	\$26,638	\$27,206	75.59%	2.13%
Total All Funds	\$15,494	\$23,019	\$28,324	\$27,777	\$26,638	\$27,206	75.59%	2.13%
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	\$20,000	\$20,184	\$25,662	\$26,704	\$25,596	\$26,941	34.71%	5.25%
Total All Funds	\$20,000	\$20,184	\$25,662	\$26,704	\$25,596	\$26,941	34.71%	5.25%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 066. WYOMING TOURISM BOARD								
General Funds	\$28,588,099	\$27,331,950	\$25,605,790	\$23,107,381	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$3,600	\$286,277	\$23,600	\$23,600	\$42,359,164	\$44,112,682	1225252.28%	4.14%
Total All Funds	\$28,591,699	\$27,618,227	\$25,629,390	\$23,130,981	\$42,359,164	\$44,112,682	54.28%	4.14%
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 067. UNIVERSITY OF WYOMING								
General Funds	\$503,056,854	\$489,462,180	\$437,901,212	\$409,286,806	\$591,445,223	\$488,773,474	(2.84%)	(17.36%)
Federal Funds	\$3,475,737	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$53,320,000	\$1,250,000	\$134,000,000	\$97,880,384	\$199,052,052	\$79,931,348	49.91%	(59.84%)
Total All Funds	\$559,852,591	\$490,712,180	\$571,901,212	\$507,167,190	\$790,497,275	\$568,704,822	1.58%	(28.06%)
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 068. BOARD OF PSYCHOLOGY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$103,772	\$115,071	\$135,054	\$137,266	\$137,135	\$161,395	55.53%	17.69%
Total All Funds	\$103,772	\$115,071	\$135,054	\$137,266	\$137,135	\$161,395	55.53%	17.69%
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	\$5,195,930	\$5,139,125	\$5,105,619	\$4,531,237	\$4,467,417	\$5,432,417	4.55%	21.60%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,195,930	\$5,139,125	\$5,105,619	\$4,531,237	\$4,467,417	\$5,432,417	4.55%	21.60%
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 070. ENHANCED OIL RECOVERY COMM								
General Funds	\$5,722,152	\$5,315,593	\$5,067,832	\$4,433,633	\$4,200,290	\$4,749,529	(17.00%)	13.08%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$5,722,152	\$5,315,593	\$5,067,832	\$4,433,633	\$4,200,290	\$4,749,529	(17.00%)	13.08%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 072. RETIREMENT SYSTEM								
General Funds	\$47,755	\$13,000	\$0	\$55,000,000	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$15,694,934	\$17,606,636	\$18,145,295	\$39,891,035	\$21,432,229	\$23,555,939	50.09%	9.91%
Total All Funds	\$15,742,689	\$17,619,636	\$18,145,295	\$94,891,035	\$21,432,229	\$23,555,939	49.63%	9.91%
FTE	37	39	42	43	45	50	35.14%	11.11%
PTE	0	0	0	0	0	0		
AWEC	0	5	2	2	2	2		0.00%
Total Employees	37	44	44	45	47	52	40.54%	10.64%
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	\$746,747	\$797,862	\$787,619	\$808,145	\$812,661	\$893,138	19.60%	9.90%
Total All Funds	\$746,747	\$797,862	\$787,619	\$808,145	\$812,661	\$893,138	19.60%	9.90%
FTE	3	3	3	3	3	3	0.00%	0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	3	3	3	3	3	3	0.00%	0.00%
Section 077. ENTERPRISE TECHNOLOGY SERVICES								
General Funds	\$44,278,582	\$47,334,141	\$57,547,863	\$47,361,006	\$63,112,108	\$73,086,968	65.06%	15.80%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$86,823,618	\$65,648,254	\$58,539,466	\$62,425,117	\$59,200,947	\$57,695,426	(33.55%)	(2.54%)
Total All Funds	\$131,102,200	\$112,982,395	\$116,087,329	\$109,786,123	\$122,313,055	\$130,782,394	(0.24%)	6.92%
FTE	282	241	241	230	228	237	(15.96%)	3.95%
PTE	1	1	1	1	1	1	0.00%	0.00%
AWEC	5	3	0	1	1	1	(80.00%)	0.00%
Total Employees	288	245	242	232	230	239	(17.01%)	3.91%
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	\$268,022	\$266,289	\$266,795	\$260,054	\$457,953	\$557,647	108.06%	21.77%
Total All Funds	\$268,022	\$266,289	\$266,795	\$260,054	\$457,953	\$557,647	108.06%	21.77%
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 079. BOARD OF NURSING HOME ADMINISTRATORS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$46,114	\$60,569	\$86,107	\$112,304	\$54,878	\$57,357	24.38%	4.52%
Total All Funds	\$46,114	\$60,569	\$86,107	\$112,304	\$54,878	\$57,357	24.38%	4.52%
FTE	0	0	0	0	0	0		
PTE	1	1	1	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	1	1	1	0	0	0		

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 080. DEPARTMENT OF CORRECTIONS								
General Funds	\$261,351,289	\$253,089,086	\$273,632,755	\$241,828,031	\$10,115,859	\$271,108,420	3.73%	2580.03%
Federal Funds	\$322,848	\$326,750	\$401,600	\$401,599	\$456,398	\$451,529	39.86%	(1.07%)
Other Funds	\$19,743,689	\$31,396,405	\$17,992,905	\$24,538,343	\$272,201,578	\$18,520,253	(6.20%)	(93.20%)
Total All Funds	\$281,417,826	\$284,812,241	\$292,027,260	\$266,767,973	\$282,773,835	\$290,080,202	3.08%	2.58%
FTE	1,271	1,227	1,226	1,065	1,054	1,051	(17.31%)	(0.28%)
PTE	3	3	3	3	3	3	0.00%	0.00%
AWEC	10	11	13	7	8	8	(20.00%)	0.00%
Total Employees	1,284	1,241	1,242	1,075	1,065	1,062	(17.29%)	(0.28%)
Section 081. BOARD OF PAROLE								
General Funds	\$1,763,763	\$1,689,299	\$1,649,689	\$1,497,137	\$1,478,702	\$1,717,929	(2.60%)	16.18%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,763,763	\$1,689,299	\$1,649,689	\$1,497,137	\$1,478,702	\$1,717,929	(2.60%)	16.18%
FTE	7	6	6	6	6	6	(14.29%)	0.00%
PTE	0	1	1	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	7	7	7	6	6	6	(14.29%)	0.00%
Section 083. BOARD OF OCCUPATIONAL THERAPY								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$92,061	\$118,461	\$140,993	\$127,919	\$122,868	\$143,929	56.34%	17.14%
Total All Funds	\$92,061	\$118,461	\$140,993	\$127,919	\$122,868	\$143,929	56.34%	17.14%
FTE	0	0	0	0	0	0		
PTE	1	1	1	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	1	1	1	0	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	\$440,939	\$507,268	\$554,533	\$533,544	\$532,127	\$622,652	41.21%	17.01%
Total All Funds	\$440,939	\$507,268	\$554,533	\$533,544	\$532,127	\$622,652	41.21%	17.01%
FTE	1	1	2	2	2	2	100.00%	0.00%
PTE	1	1	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	2	2	2	2	2	2	0.00%	0.00%
Section 085. WYOMING BUSINESS COUNCIL ⁶								
General Funds	\$85,022,017	\$56,497,068	\$55,832,165	\$35,326,245	\$76,337,702	\$86,977,306	2.30%	13.94%
Federal Funds	\$6,216,186	\$6,236,031	\$6,224,757	\$6,252,924	\$0	\$1,242,905	(80.01%)	
Other Funds	\$26,792,180	\$27,091,200	\$329,748,103	\$34,752,241	\$10,047,755	\$5,955,117	(77.77%)	(40.73%)
Total All Funds	\$118,030,383	\$89,824,299	\$391,805,025	\$76,331,410	\$86,385,457	\$94,175,328	(20.21%)	9.02%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 090. WYOMING ENERGY AUTHORITY								
General Funds	\$0	\$0	\$2,256,500	\$0	\$4,143,522	\$5,222,178		26.03%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$4,000,000	\$0	\$0		
Total All Funds	\$0	\$0	\$2,256,500	\$4,000,000	\$4,143,522	\$5,222,178		26.03%
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 091. WYOMING STABLE TOKEN COMMISSION								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$5,800,000		
Total All Funds	\$0	\$0	\$0	\$0	\$0	\$5,800,000		
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 096. STATE BUDGET DEPARTMENT								
General Funds	\$0	\$0	\$0	\$2,411,283	\$2,529,296	\$3,388,759		33.98%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$2,411,283	\$2,529,296	\$3,388,759		33.98%
FTE	0	0	0	8	8	8		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	8	8	8		0.00%
Section 098. OFFICE OF GUARDIAN AD LITEM								
General Funds	\$0	\$0	\$0	\$3,974,980	\$3,947,801	\$4,439,027		12.44%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$1,063,802	\$1,066,292	\$1,111,578		4.25%
Total All Funds	\$0	\$0	\$0	\$5,038,782	\$5,014,093	\$5,550,605		10.70%
FTE	0	0	0	10	10	10		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	10	10	10		0.00%
Section 101. SUPREME COURT								
General Funds	\$50,200,577	\$48,188,645	\$48,961,125	\$50,457,205	\$56,929,949	\$66,695,613	32.86%	17.15%
Federal Funds	\$607,455	\$601,066	\$599,133	\$1,727,606	\$739,282	\$778,930	28.23%	5.36%
Other Funds	\$8,194,884	\$8,893,299	\$13,121,280	\$23,184,730	\$11,629,367	\$17,915,783	118.62%	54.06%
Total All Funds	\$59,002,916	\$57,683,010	\$62,681,538	\$75,369,541	\$69,298,598	\$85,390,326	44.72%	23.22%
FTE	203	204	207	207	213	220	8.37%	3.29%
PTE	28	27	27	23	23	21	(25.00%)	(8.70%)
AWEC	0	0	2	0	0	0		
Total Employees	231	231	236	230	236	241	4.33%	2.12%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
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	\$240,000	\$240,000	\$241,037	\$241,037	34.85%	0.00%
Total All Funds	\$178,750	\$178,750	\$240,000	\$240,000	\$241,037	\$241,037	34.85%	0.00%
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	\$345,058	\$357,318	\$357,824	\$333,535	\$333,103	\$367,641	6.54%	10.37%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$345,058	\$357,318	\$357,824	\$333,535	\$333,103	\$367,641	6.54%	10.37%
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%
Section 120. JUDICIAL DISTRICT 1A								
General Funds	\$1,075,741	\$1,103,224	\$1,129,263	\$1,117,981	\$1,120,053	\$1,216,769	13.11%	8.63%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,075,741	\$1,103,224	\$1,129,263	\$1,117,981	\$1,120,053	\$1,216,769	13.11%	8.63%
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	\$1,086,375	\$1,059,867	\$1,098,315	\$1,175,729	\$1,231,777	\$1,301,199	19.77%	5.64%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,086,375	\$1,059,867	\$1,098,315	\$1,175,729	\$1,231,777	\$1,301,199	19.77%	5.64%
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	\$1,111,494	\$1,165,322	\$1,077,531	\$1,144,777	\$1,134,728	\$1,306,648	17.56%	15.15%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,111,494	\$1,165,322	\$1,077,531	\$1,144,777	\$1,134,728	\$1,306,648	17.56%	15.15%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 123. JUDICIAL DISTRICT 2B								
General Funds	\$1,041,309	\$1,047,643	\$1,043,348	\$1,124,697	\$1,134,337	\$1,193,269	14.59%	5.20%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,041,309	\$1,047,643	\$1,043,348	\$1,124,697	\$1,134,337	\$1,193,269	14.59%	5.20%
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	\$1,046,131	\$1,090,487	\$1,115,029	\$1,169,821	\$1,161,408	\$1,297,797	24.06%	11.74%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,046,131	\$1,090,487	\$1,115,029	\$1,169,821	\$1,161,408	\$1,297,797	24.06%	11.74%
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 125. JUDICIAL DISTRICT 3A								
General Funds	\$1,043,019	\$1,056,375	\$1,051,615	\$1,133,731	\$1,112,597	\$1,255,735	20.39%	12.87%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,043,019	\$1,056,375	\$1,051,615	\$1,133,731	\$1,112,597	\$1,255,735	20.39%	12.87%
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 4A								
General Funds	\$1,016,230	\$1,083,595	\$1,112,310	\$1,194,265	\$1,199,140	\$1,258,624	23.85%	4.96%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,016,230	\$1,083,595	\$1,112,310	\$1,194,265	\$1,199,140	\$1,258,624	23.85%	4.96%
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	\$1,529,124	\$1,151,789	\$1,164,836	\$1,185,326	\$1,200,937	\$1,234,747	(19.25%)	2.82%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,529,124	\$1,151,789	\$1,164,836	\$1,185,326	\$1,200,937	\$1,234,747	(19.25%)	2.82%
FTE	6	4	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	4	4	4	4	4	(33.33%)	0.00%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 128. JUDICIAL DISTRICT 5B								
General Funds	\$997,493	\$1,057,812	\$1,066,011	\$1,142,373	\$1,089,975	\$1,228,722	23.18%	12.73%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$997,493	\$1,057,812	\$1,066,011	\$1,142,373	\$1,089,975	\$1,228,722	23.18%	12.73%
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	\$1,032,787	\$1,047,774	\$1,074,503	\$1,138,494	\$1,155,400	\$1,239,756	20.04%	7.30%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,032,787	\$1,047,774	\$1,074,503	\$1,138,494	\$1,155,400	\$1,239,756	20.04%	7.30%
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 130. JUDICIAL DISTRICT 7A								
General Funds	\$1,078,687	\$1,122,484	\$1,126,014	\$1,241,555	\$1,235,320	\$1,331,620	23.45%	7.80%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,078,687	\$1,122,484	\$1,126,014	\$1,241,555	\$1,235,320	\$1,331,620	23.45%	7.80%
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	\$1,078,658	\$1,098,375	\$1,119,029	\$1,203,194	\$1,200,609	\$1,374,467	27.42%	14.48%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,078,658	\$1,098,375	\$1,119,029	\$1,203,194	\$1,200,609	\$1,374,467	27.42%	14.48%
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	\$1,181,348	\$1,256,165	\$1,249,996	\$1,322,802	\$1,203,975	\$1,290,703	9.26%	7.20%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,181,348	\$1,256,165	\$1,249,996	\$1,322,802	\$1,203,975	\$1,290,703	9.26%	7.20%
FTE	4	4	4	4	4	4	0.00%	0.00%
PTE	1	1	1	1	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	5	5	5	5	4	4	(20.00%)	0.00%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 133. JUDICIAL DISTRICT 8A								
General Funds	\$1,025,492	\$1,059,405	\$1,066,400	\$1,126,072	\$1,097,026	\$1,278,767	24.70%	16.57%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,025,492	\$1,059,405	\$1,066,400	\$1,126,072	\$1,097,026	\$1,278,767	24.70%	16.57%
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	\$1,170,908	\$1,192,187	\$1,216,981	\$1,316,457	\$1,350,403	\$1,462,015	24.86%	8.27%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,170,908	\$1,192,187	\$1,216,981	\$1,316,457	\$1,350,403	\$1,462,015	24.86%	8.27%
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 135. JUDICIAL DISTRICT 6B								
General Funds	\$1,076,548	\$1,131,138	\$1,156,496	\$1,194,515	\$1,208,717	\$1,224,490	13.74%	1.30%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,076,548	\$1,131,138	\$1,156,496	\$1,194,515	\$1,208,717	\$1,224,490	13.74%	1.30%
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	\$1,048,077	\$1,088,421	\$1,073,904	\$1,115,349	\$1,124,048	\$1,240,543	18.36%	10.36%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,048,077	\$1,088,421	\$1,073,904	\$1,115,349	\$1,124,048	\$1,240,543	18.36%	10.36%
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	\$1,097,914	\$1,184,085	\$1,181,171	\$1,294,963	\$1,291,357	\$1,416,984	29.06%	9.73%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,097,914	\$1,184,085	\$1,181,171	\$1,294,963	\$1,291,357	\$1,416,984	29.06%	9.73%
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%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 138. JUDICIAL DISTRICT 3C								
General Funds	\$1,012,462	\$1,050,556	\$1,092,788	\$1,120,367	\$1,163,124	\$1,274,387	25.87%	9.57%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,012,462	\$1,050,556	\$1,092,788	\$1,120,367	\$1,163,124	\$1,274,387	25.87%	9.57%
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	\$995,806	\$1,061,925	\$1,081,893	\$1,170,258	\$1,186,590	\$1,281,114	28.65%	7.97%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$995,806	\$1,061,925	\$1,081,893	\$1,170,258	\$1,186,590	\$1,281,114	28.65%	7.97%
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 140. JUDICIAL DISTRICT 6C								
General Funds	\$1,039,666	\$1,094,151	\$1,100,841	\$1,157,111	\$1,185,023	\$1,259,315	21.13%	6.27%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,039,666	\$1,094,151	\$1,100,841	\$1,157,111	\$1,185,023	\$1,259,315	21.13%	6.27%
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	\$997,602	\$1,085,511	\$1,094,801	\$1,110,301	\$1,134,308	\$1,196,260	19.91%	5.46%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$997,602	\$1,085,511	\$1,094,801	\$1,110,301	\$1,134,308	\$1,196,260	19.91%	5.46%
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	\$985,193	\$1,067,322	\$1,080,101	\$1,156,150	\$1,105,990	\$1,161,141	17.86%	4.99%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$985,193	\$1,067,322	\$1,080,101	\$1,156,150	\$1,105,990	\$1,161,141	17.86%	4.99%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 143. JUDICIAL DISTRICT 1D								
General Funds	\$0	\$0	\$1,090,059	\$1,191,298	\$1,183,017	\$1,208,672		2.17%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$1,090,059	\$1,191,298	\$1,183,017	\$1,208,672		2.17%
FTE	0	0	4	4	4	4		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	4	4	4	4		0.00%
Section 144. JUDICIAL DISTRICT 7D								
General Funds	\$0	\$0	\$0	\$0	\$1,117,600	\$1,200,815		7.45%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$1,117,600	\$1,200,815		7.45%
FTE	0	0	0	0	4	4		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	4	4		0.00%
Section 145. JUDICIAL DISTRICT 3D								
General Funds	\$0	\$0	\$0	\$0	\$1,117,600	\$1,229,299		9.99%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$1,117,600	\$1,229,299		9.99%
FTE	0	0	0	0	4	4		0.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	0	0	0	0	4	4		0.00%
Section 146. JUDICIAL DISTRICT 6D								
General Funds	\$0	\$0	\$0	\$0	\$0	\$1,240,728		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$0	\$0	\$0	\$0	\$0	\$1,240,728		
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	\$4,090,384	\$4,173,634	\$4,231,188	\$4,130,405	\$4,071,500	\$5,697,842	39.30%	39.94%
Federal Funds	\$0	\$0	\$681,418	\$678,427	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$682,867	\$825,049		20.82%
Total All Funds	\$4,090,384	\$4,173,634	\$4,912,606	\$4,808,832	\$4,754,367	\$6,522,891	59.47%	37.20%
FTE	19	19	23	22	22	24	26.32%	9.09%
PTE	0	0	0	0	0	0		
AWEC	1	1	1	1	1	0		
Total Employees	20	20	24	23	23	24	20.00%	4.35%

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 157. DISTRICT ATTORNEY/JUD DIST #7								
General Funds	\$3,927,247	\$4,003,571	\$4,129,590	\$4,019,582	\$4,251,255	\$5,499,777	40.04%	29.37%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$167,341	\$289,392		72.94%
Total All Funds	\$3,927,247	\$4,003,571	\$4,129,590	\$4,019,582	\$4,418,596	\$5,789,169	47.41%	31.02%
FTE	19	20	20	18	20	21	10.53%	5.00%
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	19	20	20	18	20	21	10.53%	5.00%
Section 160. COUNTY & PROS ATTORNEYS								
General Funds	\$6,388,897	\$6,293,064	\$6,336,338	\$6,201,954	\$6,264,405	\$6,296,655	(1.44%)	0.51%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$6,388,897	\$6,293,064	\$6,336,338	\$6,201,954	\$6,264,405	\$6,296,655	(1.44%)	0.51%
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	\$38,010,329	\$34,371,682	\$33,060,298	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$11,487,862	\$17,769,570	\$32,656,894	\$0	\$0	\$0		
Total All Funds	\$49,498,191	\$52,141,252	\$65,717,192	\$0	\$0	\$0		
FTE	138	135	144	0	0	0		
PTE	30	24	23	0	0	0		
AWEC	0	5	5	0	0	0		
Total Employees	168	164	172	0	0	0		
Section 201. Legislative Service Office								
General Funds	\$18,919,887	\$16,796,129	\$17,847,796	\$20,193,683	\$22,934,434	\$23,971,090	26.70%	4.52%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$305,000	\$177,800	\$200,000	\$10,000	\$0	\$500,000	63.93%	
Total All Funds	\$19,224,887	\$16,973,929	\$18,047,796	\$20,203,683	\$22,934,434	\$24,471,090	27.29%	6.70%
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 205. EDUCATION-SCHOOL FINANCE								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,622,621,456	\$1,829,031,480	\$1,759,607,097	\$1,832,912,916	\$1,832,890,292	\$1,880,494,274	15.89%	2.60%
Total All Funds	\$1,622,621,456	\$1,829,031,480	\$1,759,607,097	\$1,832,912,916	\$1,832,890,292	\$1,880,494,274	15.89%	2.60%
FTE	3	3	3	3	3	0		
PTE	0	0	0	0	0	0		
AWEC	0	0	0	0	0	0		
Total Employees	3	3	3	3	3	0		

Summary of Appropriations and Positions for BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 206. DEPARTMENT OF EDUCATION								
General Funds	\$16,176,684	\$16,836,472	\$18,692,118	\$16,319,531	\$13,002,271	\$16,679,028	3.11%	28.28%
Federal Funds	\$231,267,312	\$244,148,025	\$248,580,391	\$297,340,508	\$386,874,448	\$350,876,745	51.72%	(9.30%)
Other Funds	\$16,272,901	\$10,247,331	\$10,041,457	\$35,389,425	\$9,492,162	\$24,703,008	51.80%	160.25%
Total All Funds	\$263,716,897	\$271,231,828	\$277,313,966	\$349,049,464	\$409,368,881	\$392,258,781	48.74%	(4.18%)
FTE	111	108	107	103	105	115	3.60%	9.52%
PTE	4	2	2	2	2	2	(50.00%)	0.00%
AWEC	17	16	16	16	15	15	(11.76%)	0.00%
Total Employees	132	126	125	121	122	132	0.00%	8.20%
Section 211. BOARD OF EQUALIZATION								
General Funds	\$1,650,862	\$1,708,935	\$1,724,268	\$1,525,704	\$1,479,059	\$1,753,198	6.20%	18.53%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$1,650,862	\$1,708,935	\$1,724,268	\$1,525,704	\$1,479,059	\$1,753,198	6.20%	18.53%
FTE	6	6	6	5	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	5	5	5	(16.67%)	0.00%
Section 220. ENVIRONMENTAL QUALITY COUNCIL								
General Funds	\$620,636	\$711,466	\$746,726	\$611,918	\$581,522	\$746,396	20.26%	28.35%
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Total All Funds	\$620,636	\$711,466	\$746,726	\$611,918	\$581,522	\$746,396	20.26%	28.35%
FTE	3	2	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	2	2	2	2	2	(33.33%)	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	\$128,772	\$134,055	\$133,129	\$131,840	\$128,388	\$128,484	(0.22%)	0.07%
Total All Funds	\$128,772	\$134,055	\$133,129	\$131,840	\$128,388	\$128,484	(0.22%)	0.07%
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	\$41,398	\$42,322	\$41,398	\$45,894		10.86%
Total All Funds	\$0	\$0	\$41,398	\$42,322	\$41,398	\$45,894		10.86%
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 BFY 2015-2016 to BFY 2025-2026, by Agency¹

Agency	2015-2016	2017-2018	2019-2020	2021-2022	2023-2024	2025-2026	Percent Change from	
							2015-2016 Biennium	2023-2024 Biennium
Section 270. OFFICE OF ADMINISTRATIVE HEARINGS								
General Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$3,912,901	\$4,075,711	\$3,987,540	\$4,162,283	\$4,127,051	\$4,679,573	19.59%	13.39%
Total All Funds	\$3,912,901	\$4,075,711	\$3,987,540	\$4,162,283	\$4,127,051	\$4,679,573	19.59%	13.39%
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%
Section 9F. Transfers								
General Funds	\$264,865,000	\$0	\$112,593,412	\$286,089,873	\$379,631,232	\$284,345,221	7.35%	(25.10%)
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0		
Other Funds	\$1,391,582,835	\$53,000,000	\$263,341,803	\$136,609,701	\$1,806,985,556	\$215,107,275	(84.54%)	(88.10%)
Total All Funds	\$1,656,447,835	\$53,000,000	\$375,935,215	\$422,699,574	\$2,186,616,788	\$499,452,496	(69.85%)	(77.16%)
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		
Grand Total								
Total General Funds	\$3,683,824,534	\$2,927,366,493	\$3,074,069,223	\$2,925,742,520	\$3,572,902,787	\$3,635,203,294	(1.32%)	1.74%
Total Federal Funds	\$1,569,144,908	\$1,860,259,581	\$1,681,194,836	\$1,712,735,368	\$2,053,958,906	\$2,067,944,830	31.79%	0.68%
Total Other Funds	\$5,642,821,926	\$4,634,204,868	\$5,070,592,348	\$6,029,624,893	\$7,333,692,716	\$5,391,991,408	(4.45%)	(26.48%)
Total All Funds	\$10,895,791,368	\$9,421,830,942	\$9,825,856,407	\$10,668,102,781	\$12,960,554,409	\$11,095,139,532	1.83%	(14.39%)
Total FTE	7,590	7,368	7,394	7,015	7,102	7,158	(5.69%)	0.79%
Total PTE	352	311	310	257	255	235	(33.24%)	(7.84%)
Total AWEC	252	203	206	215	229	243	(3.57%)	6.11%
Total Employees	8,194	7,882	7,910	7,487	7,586	7,636	(6.81%)	0.66%

1. The 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.

2. Appropriations from water development accounts for planning studies and construction projects are included, in addition to appropriations to the Water Development Office (Agency 029) for administration. Transfers from reserve accounts to water development accounts are excluded to avoid double-counting of appropriated funds.

3. Appropriations to the Wyoming Game and Fish Department (Agency 040) include funds for capital construction projects, sage grouse, brucellosis and chronic wasting disease management, game and fish license revenue recoupment, and other programs like the Veterinary Services, Wolf Management, and Aquatic Invasive Species programs.

4. General and Other Fund (i.e. - SIPA) appropriations to the Wyoming Department of Transportation (Agency 045) include funding for the WyoLink public safety system, multi-lane highway construction, air services enhancement/airport improvements programs, public transit, and other programs.

5. Some 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.

6. Appropriations to the Wyoming Business Council (Agency 085) include funds for the Business Ready Communities (beginning 2003) and Community Facilities (beginning 2005) grant and loan programs to local governments.

**Estimated Impact of De-earmarking and Other Actions on Local Governments
FY2002 to FY2026**

Severance Taxes

Severance tax decrease to cities and towns from de-earmarking	(\$778,823,984)
Severance tax decrease to counties from de-earmarking	(\$457,998,011)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$60,465,297)
Severance tax decrease to CTC CapCon from de-earmarking and Water III	(\$34,758,787)
Total	(\$1,332,046,079)

Federal Mineral Royalties (FMRs)

FMR decrease to cities and towns from de-earmarking	(\$130,354,107)
FMR decrease to CTC CapCon from de-earmarking	(\$104,509,442)
Total	(\$234,863,549)

Fuel Tax

Fuel tax increase to cities & towns from expiration of \$0.02 diversion to SFP	\$29,655,480
Fuel tax increase to counties from expiration of \$0.02 diversion to SFP	\$71,818,033
FY2014-FY2026 \$0.10 fuel tax distribution to cities & towns, Ch. 49, 2013 Session Laws	\$84,201,891
FY2014-FY2026 \$0.10 fuel tax distribution to counties, Ch. 49, 2013 Session Laws	\$202,116,682
Total	\$387,792,086

Sales and Use Taxes

Sales and use tax increase to cities and towns, Ch. 79, 2002 Session Laws	\$223,964,718
Sales and use tax increase to counties, Ch. 79, 2002 Session Laws	\$278,861,426
Food Tax exemption estimate, FY2007-FY2026	(\$462,400,000)
Total	\$40,426,144

Direct Distributions

Distribution of Municipal Rainy Day Account (MRDA) in November 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$528,899,473)
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 Laws & Ch. 155, 2023 Laws	\$146,250,000
BFY2025-2026 Cities, towns, counties, Ch. 38, 2024 Session Laws	\$146,250,000
Total	\$840,942,399

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
BFY2023-2024 Mineral royalty grant funding, Ch. 94 and Ch. 187, 2023 Session Laws	\$13,000,000
Total	\$592,635,182

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 Laws & Ch. 94, 2023 Laws	\$46,321,543
BFY2023-2024 Comm. Facilities Program & Rehabilitation, Ch. 94, 2023 Session Laws	\$5,395,339
BFY2025-2026 Bus. Ready Comm. approp., Ch. 118, 2024 Session Laws	\$46,321,543
Total	\$603,746,068

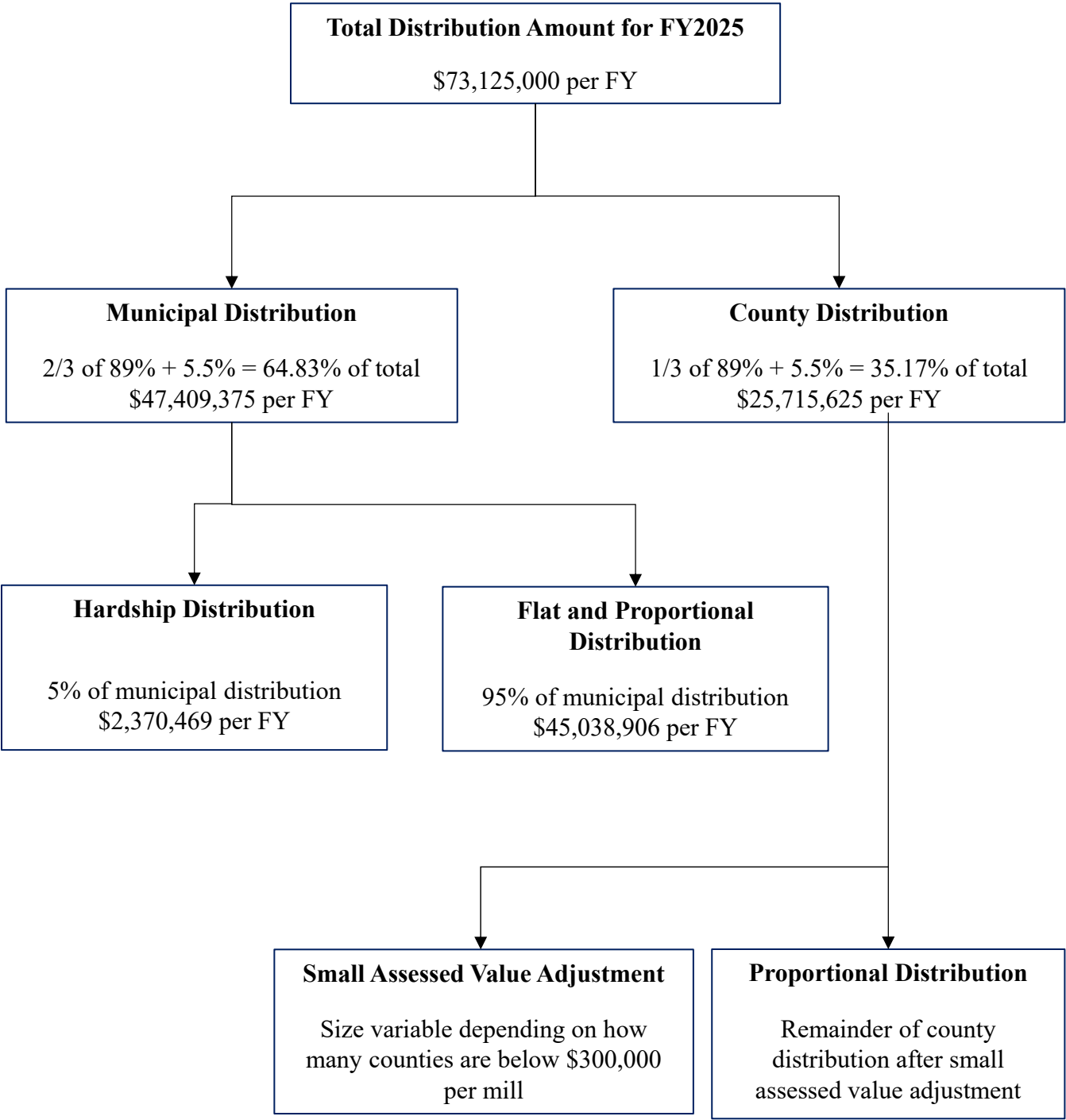
Net Impact to Local Governments - FY2002 to FY2024	\$898,632,251
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Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs BFY2015-2016 to BFY2025-2026

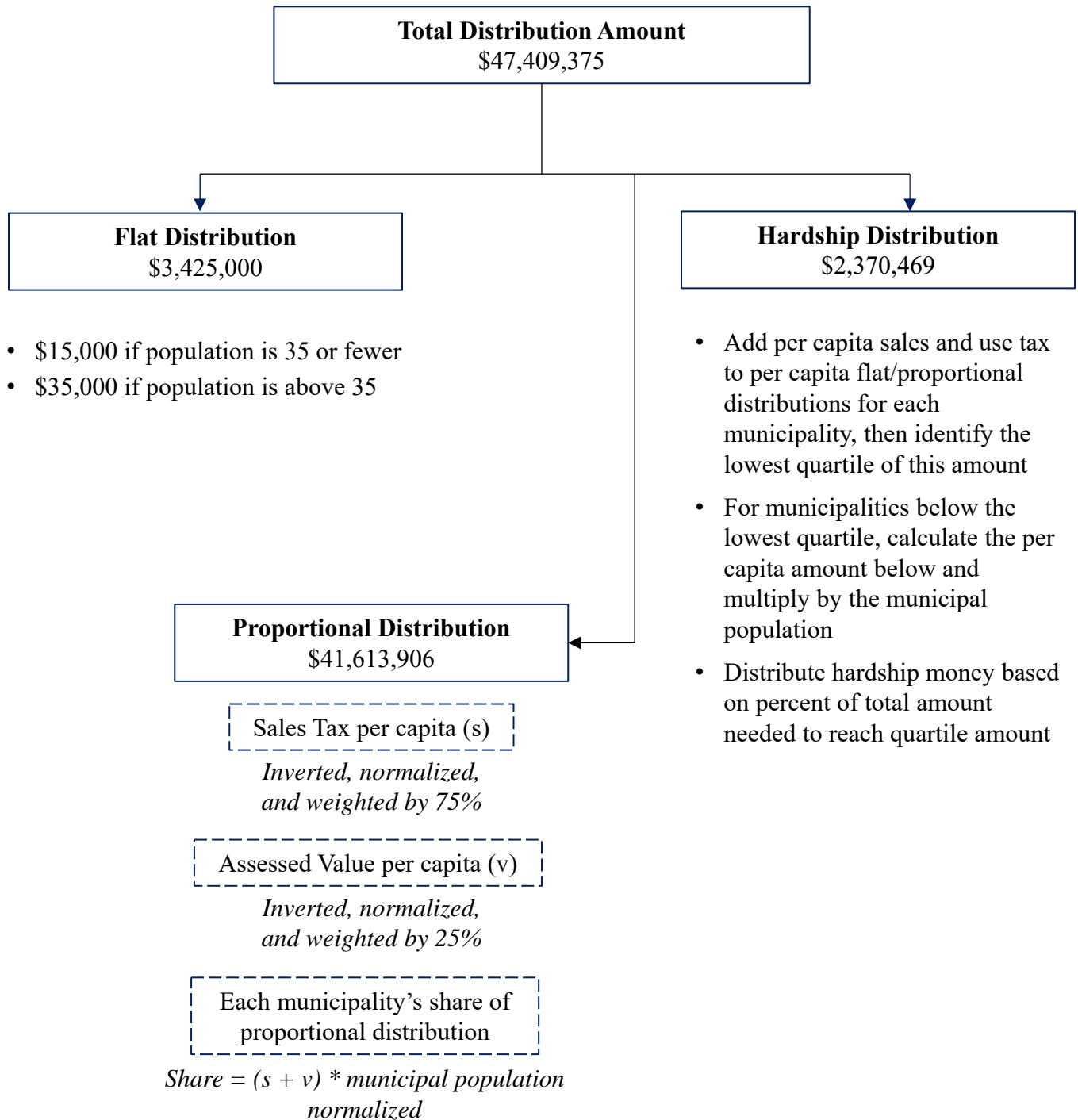
Direct Distributions	BFY2015-2016	BFY2017-2018	BFY2019-2020	BFY2021-2022	BFY2023-2024	BFY2025-2026	Total
BFY2015-2016 Dist. to cities, towns & counties, Ch. 26, 2014 Session Laws	\$105,000,000						\$105,000,000
FY2016 Dist. to cities, towns & counties, Ch. 142, 2015 Session Laws	\$8,000,000						\$8,000,000
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 and Ch. 155, 2023 Session Laws					\$146,250,000		\$146,250,000
BFY2025-2026 Dist. To cities, towns & counties, Ch. 38, 2024 Session Laws						\$146,250,000	\$146,250,000
Total Direct Distributions	\$113,000,000	\$105,000,000	\$105,000,000	\$105,000,000	\$146,250,000	\$146,250,000	\$720,500,000
GF, BRA, and S4 Appropriations to Grant Programs	BFY2015-2016	BFY2017-2018	BFY2019-2020¹	BFY2021-2022	BFY2023-2024	BFY2025-2026	Total
Appropriations from Local Government CapCon Account (S4)	\$33,400,000	\$36,146,091	\$36,146,091	\$39,117,837	\$21,289,694	\$34,282,802	\$200,382,515
County Block Distribution - Capital Projects, Ch. 26, 2014 Session Laws	\$70,000,000						\$70,000,000
GF appropriations for grants - Ch. 94 and Ch. 187, 2023 Session Laws					\$13,000,000		\$13,000,000
Total GF, BRA and S4 Appropriations to Grant Programs	\$103,400,000	\$36,146,091	\$36,146,091	\$39,117,837	\$34,289,694	\$34,282,802	\$283,382,515
Total Direct Distributions and Grant Appropriations	\$216,400,000	\$141,146,091	\$141,146,091	\$144,117,837	\$180,539,694	\$180,532,802	\$1,003,882,515
GF Appropriations to Business Ready & Comm. Facilities Programs	BFY2015-2016	BFY2017-2018	BFY2019-2020	BFY2021-2022	BFY2023-2024	BFY2025-2026	Total
Business Ready Communities, Ch. 26, 2014 Session Laws, net of reduction	\$53,130,000						\$53,130,000
Business Ready Communities, Ch. 31, 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 and Ch. 94, 2023 Session Laws					\$46,321,543		\$46,321,543
Community Facility Program and Rehab., Ch. 94, 2023 Session Laws					\$5,395,339		\$5,395,339
Business Ready Communities, Ch. 118, 2024 Session Laws						\$46,321,543	\$46,321,543
Total GF Appropriations to Bus. Ready & Comm Fac. Programs	\$53,130,000	\$38,588,050	\$38,588,050	\$17,571,543	\$51,716,882	\$46,321,543	\$245,916,068
Total Direct Distributions and Grant Program Funding	\$269,530,000	\$179,734,141	\$179,734,141	\$161,689,380	\$232,256,576	\$226,854,345	\$1,249,798,583

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

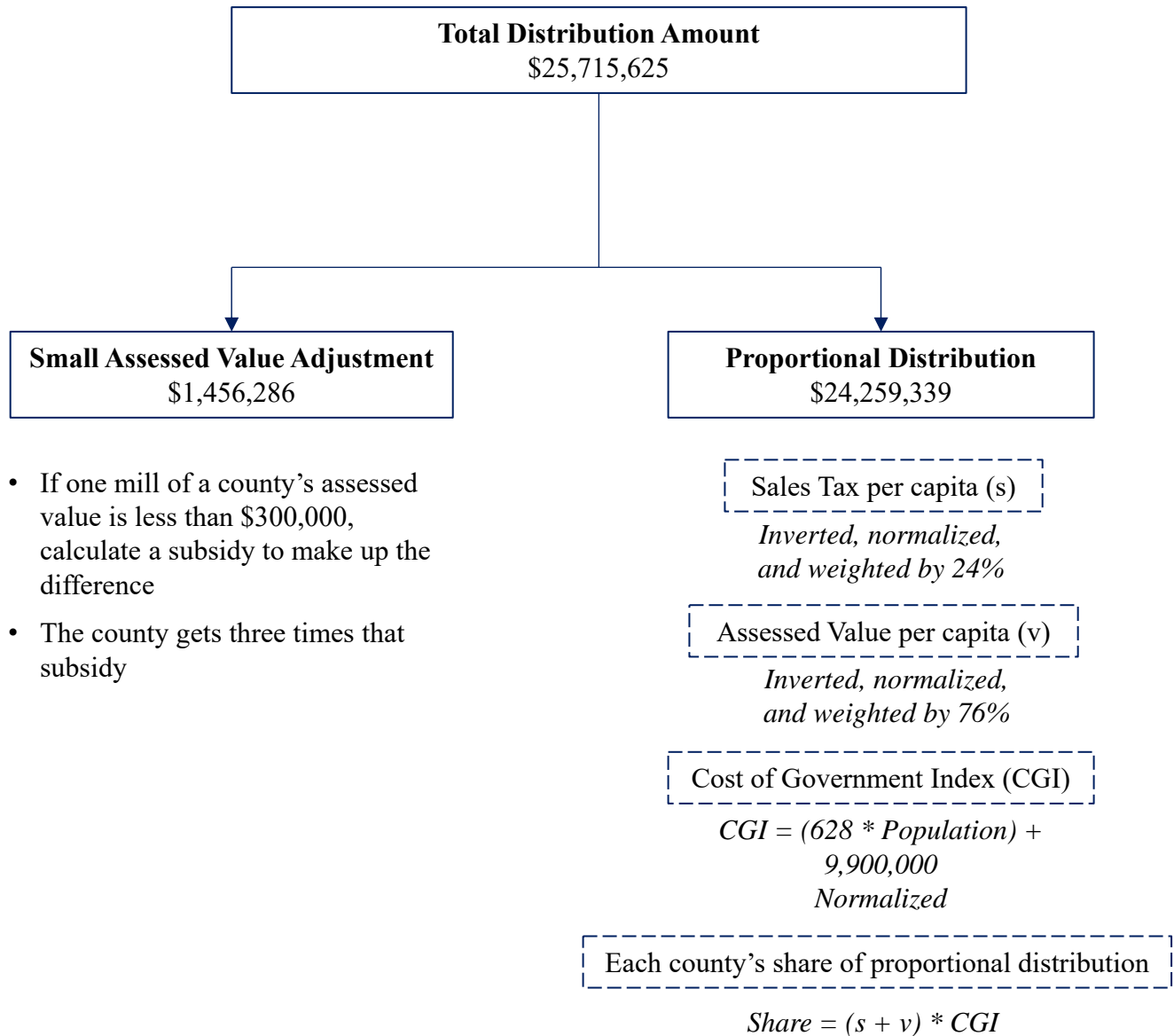
Local Government Direct Distribution



Fiscal Year 2025 Municipal Distribution



Fiscal Year 2025
County Distribution



Department of Transportation Funding Summary and Explanation

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Fuel Tax/User Fees	\$186,646,984	\$193,347,821	\$187,229,324	\$197,657,199	\$224,170,339	\$222,013,433	\$219,668,108	\$224,773,350	\$226,142,601	\$224,360,689
Sev Tax/FMR's	\$73,184,000	\$73,184,000	\$6,330,000	\$4,455,000	\$71,402,475	\$71,388,325	\$71,366,600	\$71,366,600	\$71,309,000	\$71,309,000
Federal Aid Funds	\$347,566,890	\$249,058,282	\$241,213,506	\$276,991,373	\$320,765,286	\$401,870,331	\$388,730,336	\$424,820,196	\$521,210,264	\$497,980,299
Total	\$607,397,874	\$515,590,103	\$434,772,830	\$479,103,572	\$616,338,100	\$695,272,089	\$679,765,044	\$720,960,146	\$818,661,865	\$793,649,988
Appropriated WYDOT	BFY2015-2016		BFY2017-2018		BFY2019-2020		BFY2021-2022		BFY2023-2024	
General Fund Appropriations	\$64,172,366		\$9,572,036		\$160,000		\$5,000		\$8,600,000	

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 FY2025</u>
\$0.01/gallon with exemptions:	\$6,900,000
\$0.01/gallon without exemptions:	\$9,300,000
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 FY2026**

Severance Taxes

Severance tax decrease to Highway Fund from de-earmarking and BFY2017-2018 diversion	(\$1,450,900,658)
Total	(\$1,450,900,658)

Federal Mineral Royalties

FMR decrease to Highway Fund from de-earmarking and BFY2017-2018 diversion	(\$951,326,823)
FMR decrease to Highway Fund County Roads from de-earmarking	(\$61,390,971)
Total	(\$1,012,717,794)

Fuel Tax

Fuel tax distribution increase to Highway Fund from expiration of \$0.02 diversion to SFP	\$205,421,193
FY2014-FY2026 \$0.10 fuel tax distribution to Highway Fund, Ch. 49, 2013 Session Laws	\$578,144,849
Total	\$783,566,042

Motor Vehicle Registration Fees and Driver's License Fees

Motor vehicle registration fee increase to Highway Fund, Ch. 210, 2017 Session Laws	\$217,829,948
Driver's license fee increase to Highway Fund, Ch. 211, 2017 Session Laws	\$28,803,090
Total	\$246,633,038

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 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
BFY2023-2024 GF appropriation - WyoLink Maintenance - Ch. 94, 2023 Session Laws	\$8,600,000
BFY2025-2026 GF appropriation - WyoLink Maintenance - Ch. 118, 2024 Session Laws	\$8,600,000
Total	\$253,166,401

Net Impact to Highway Funding - FY2002 to FY2026	(\$380,741,022)
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