

2013 BUDGET FISCAL DATA BOOK



**Revenue Forecast Process
Revenue Flowcharts
CREG Report
Fund Structures and Descriptions
Budget Process and Definitions
Agency Program List
Expenditure Series Categories
Appropriations
K-12 Finance Information
Local Government
Department of Transportation Information
Tax History and Estimates**

**PREPARED IN DECEMBER, 2012 BY THE
WYOMING LEGISLATIVE SERVICE OFFICE**

WYOMING STATE LEGISLATURE
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December 10, 2012

To: Members, 62nd Wyoming Legislature

From: LSO Budget/Fiscal

Subject: Fiscal Databook

This book is intended to provide a range of fiscal and budget data in a condensed format. It is not intended to be a substitute for detailed analysis of any single component of the state's finances. The information provided here is primarily historical, but does contain data on the FY 2013-2014 budget, current through the 2012 Legislative Session.

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

REVENUES SECTION

CREG

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

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

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

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

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

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

CREG REPORT

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

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

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

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

OTHER REVENUES

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

Summary Matrix of Major Revenue Sources

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

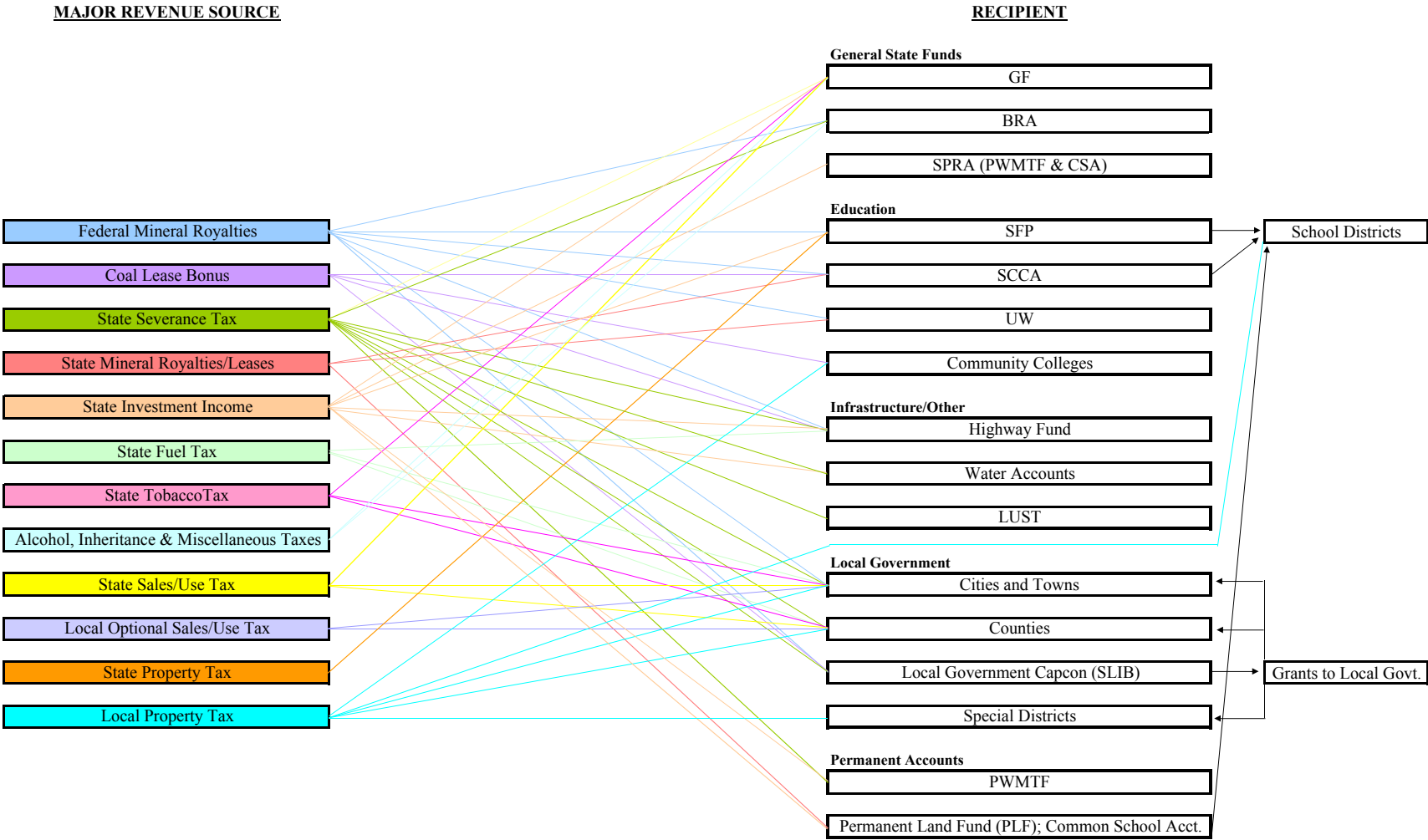
Notes:

The following revenue sources have been intentionally omitted:

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

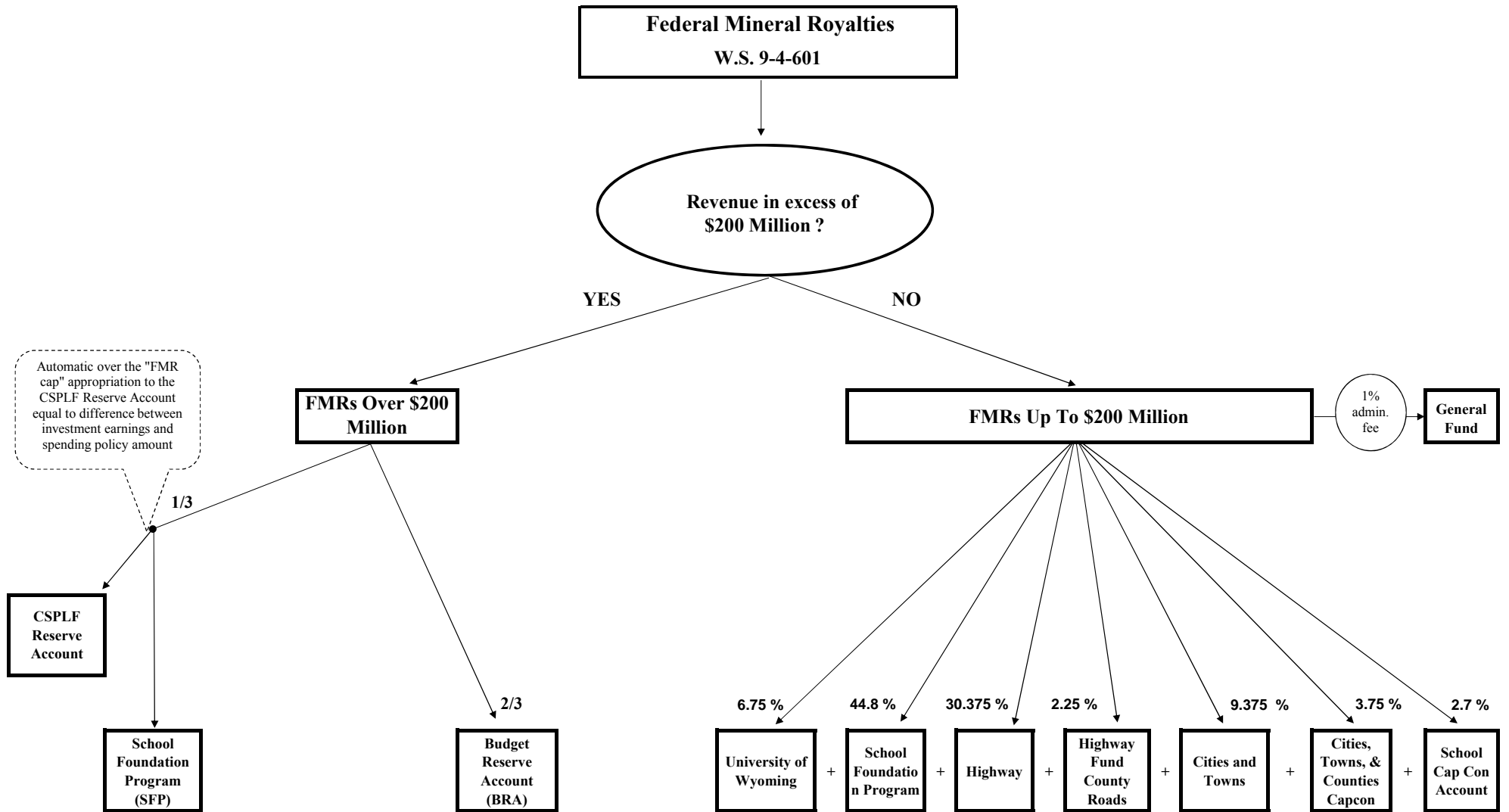
* State investment income could be directed to the PWMTF and Common School Account (CSA) through the Spending Policy Reserve Accounts.

Summary Flow Chart of Major Revenue Sources

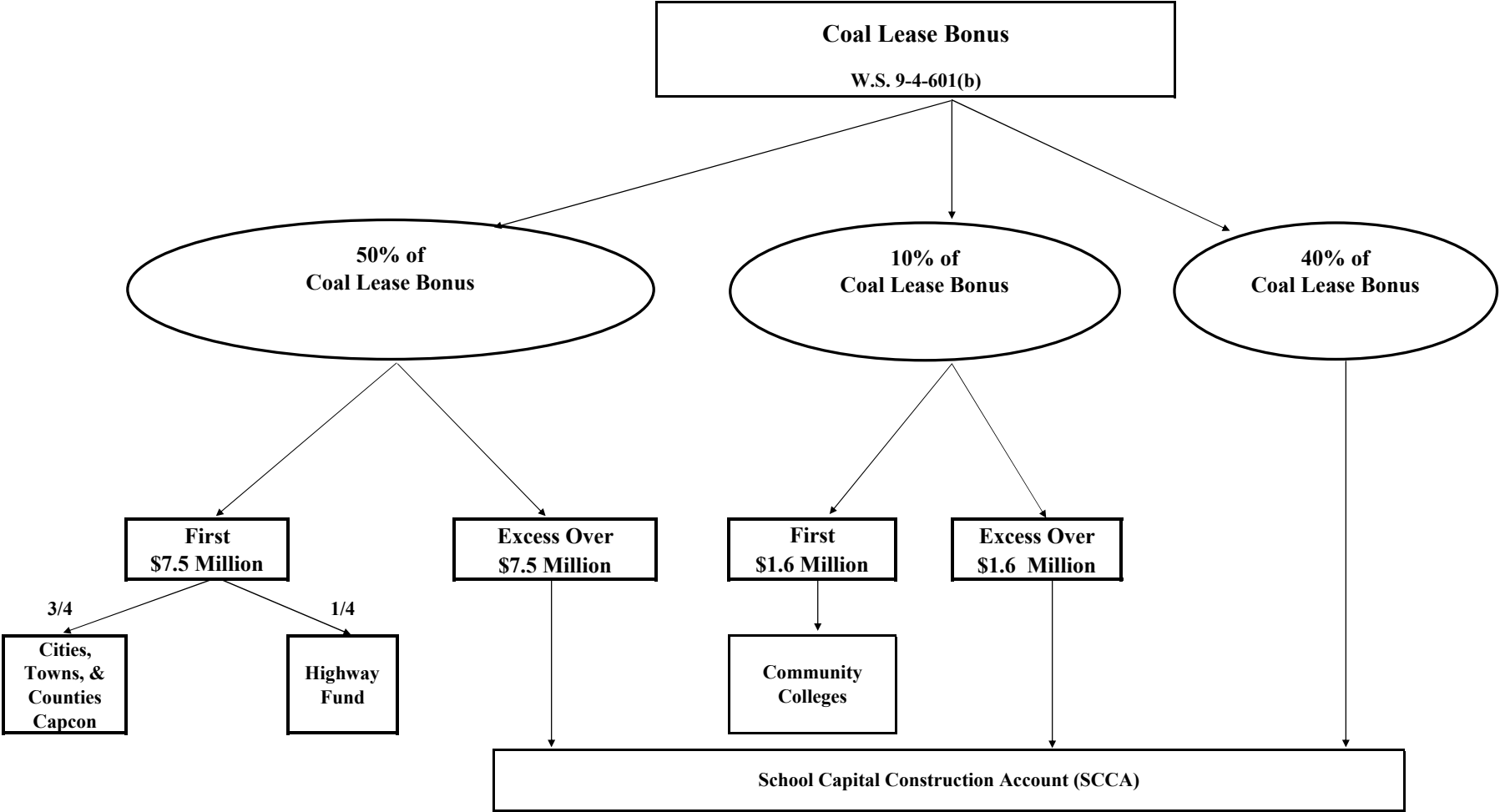


- Notes:
- 1) The following revenue sources have been intentionally omitted:
 - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
 - Fees, charges for sales and services, and fines and forfeitures
 - Unemployment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

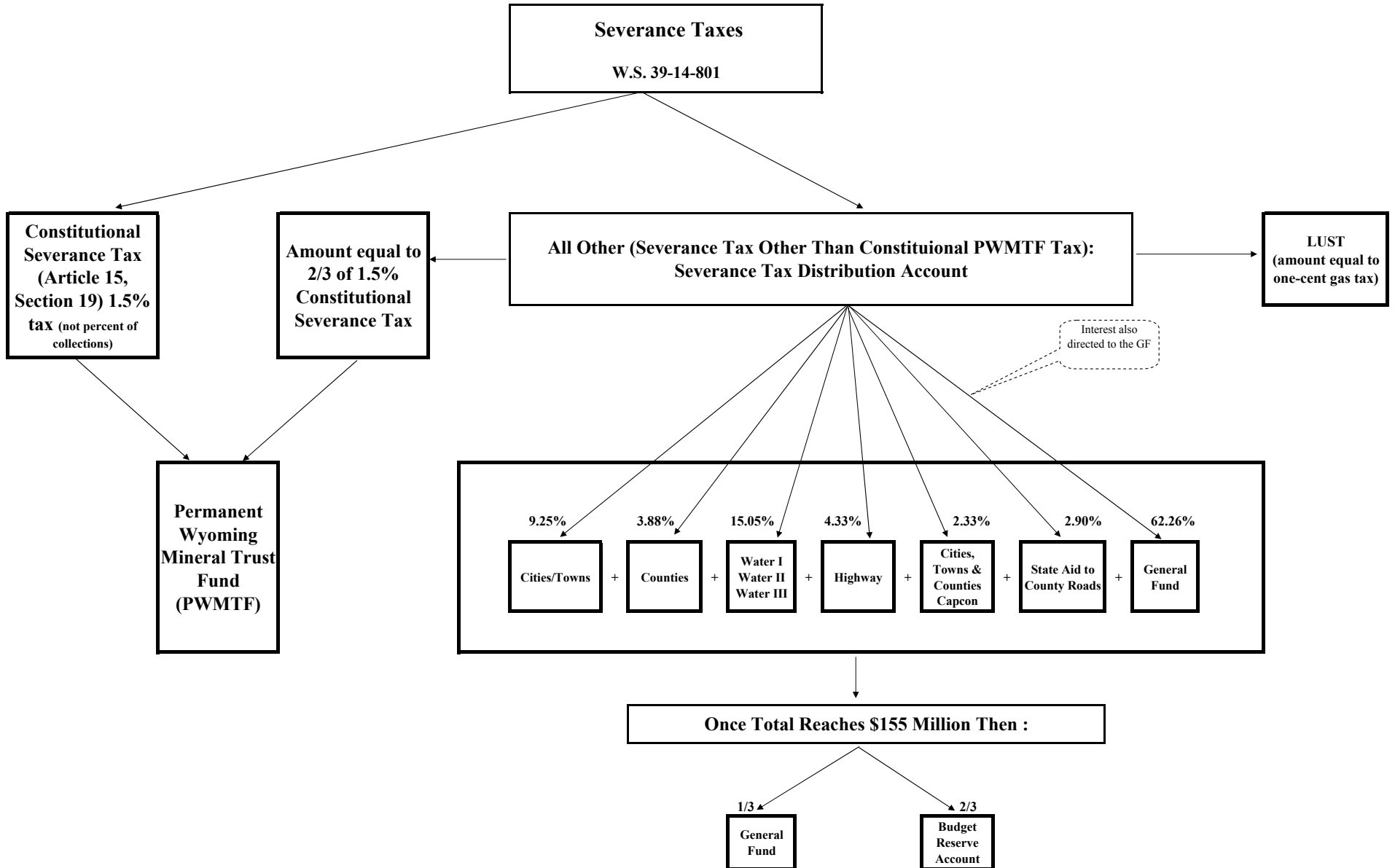
Distribution of Federal Mineral Royalties (FMRs): "Current Law"



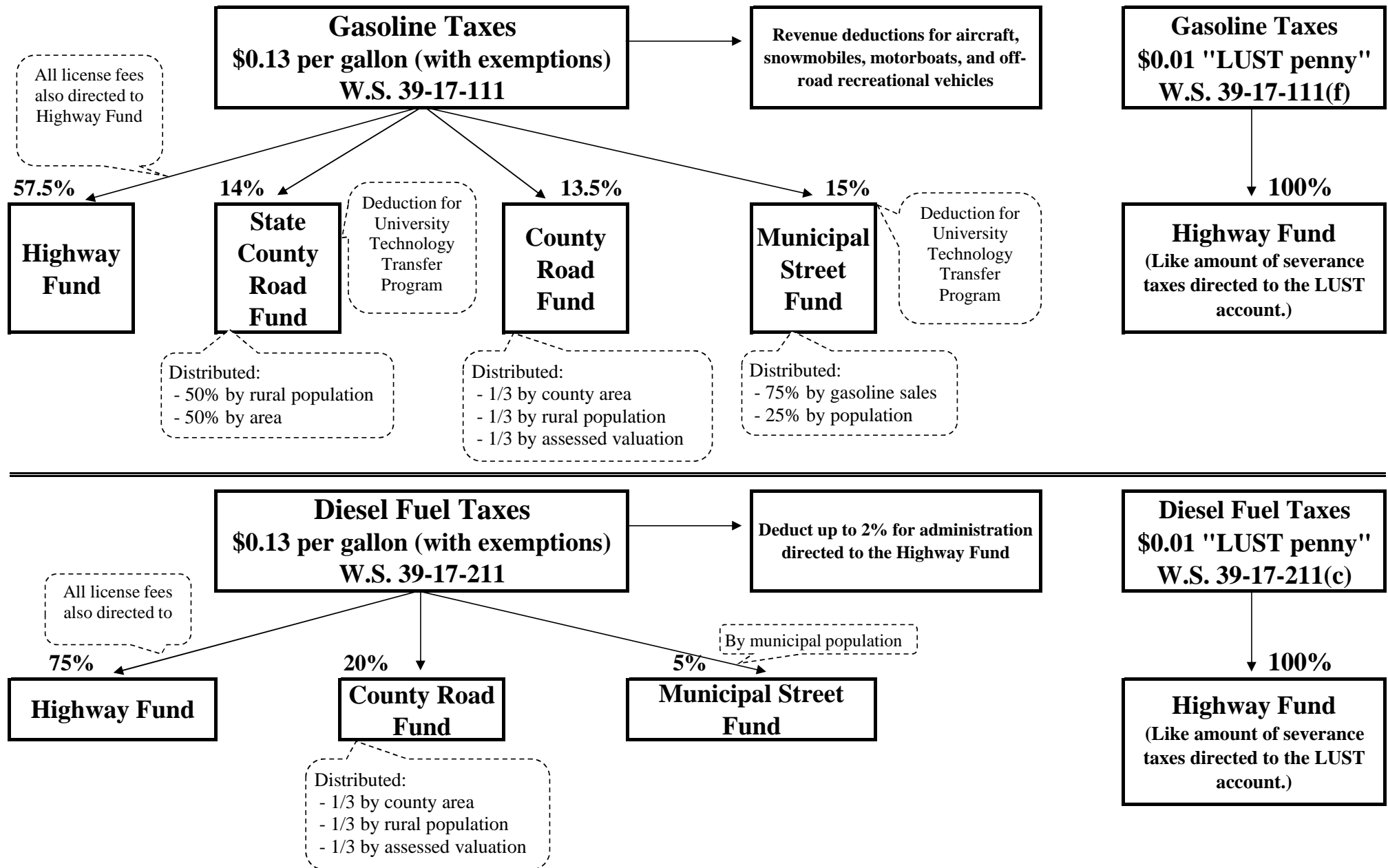
Distribution of Coal Lease Bonuses: "Current Law"



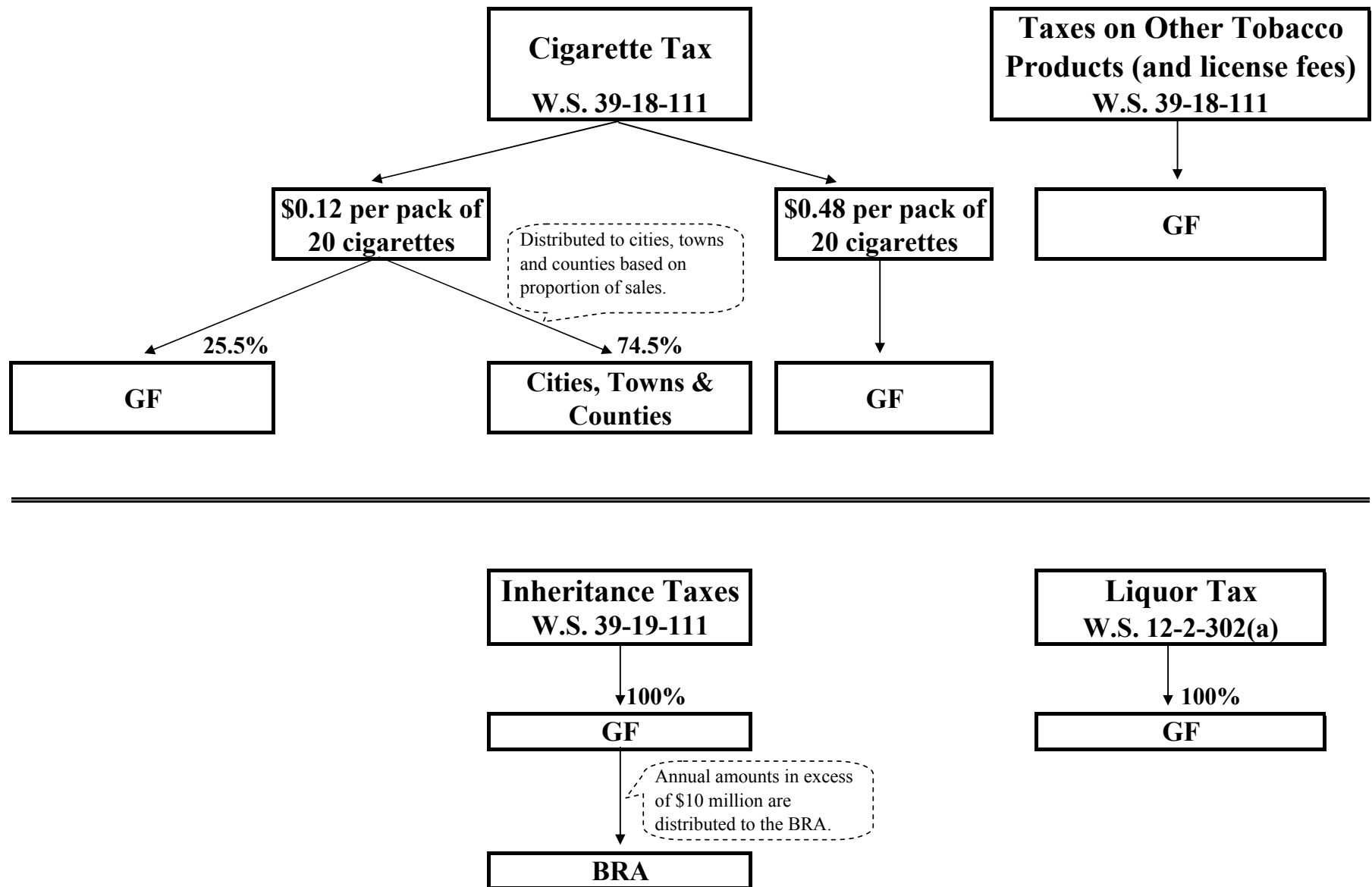
Distribution of Severance Taxes: "Current Law"



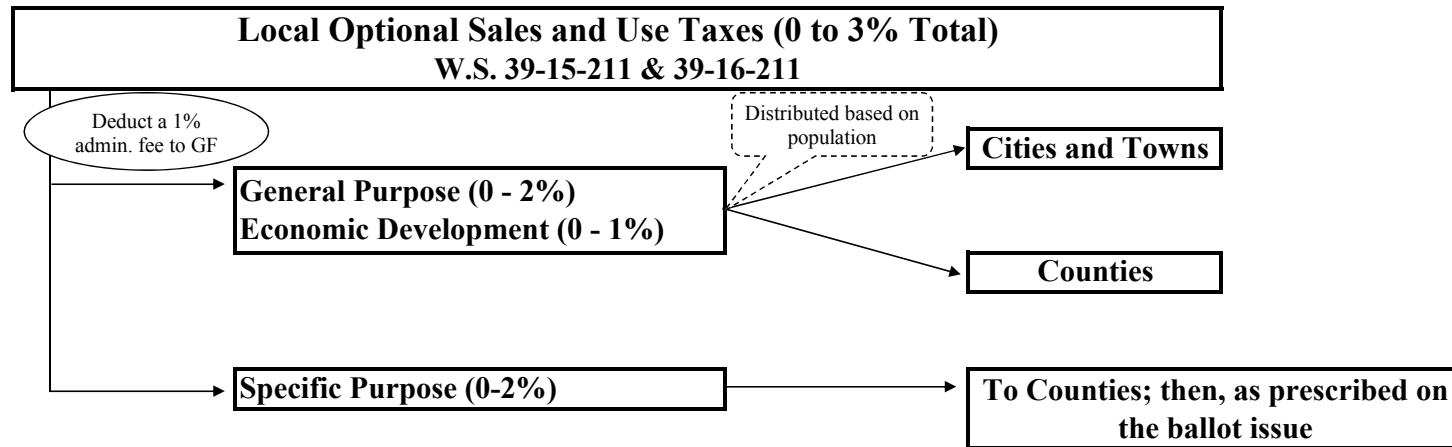
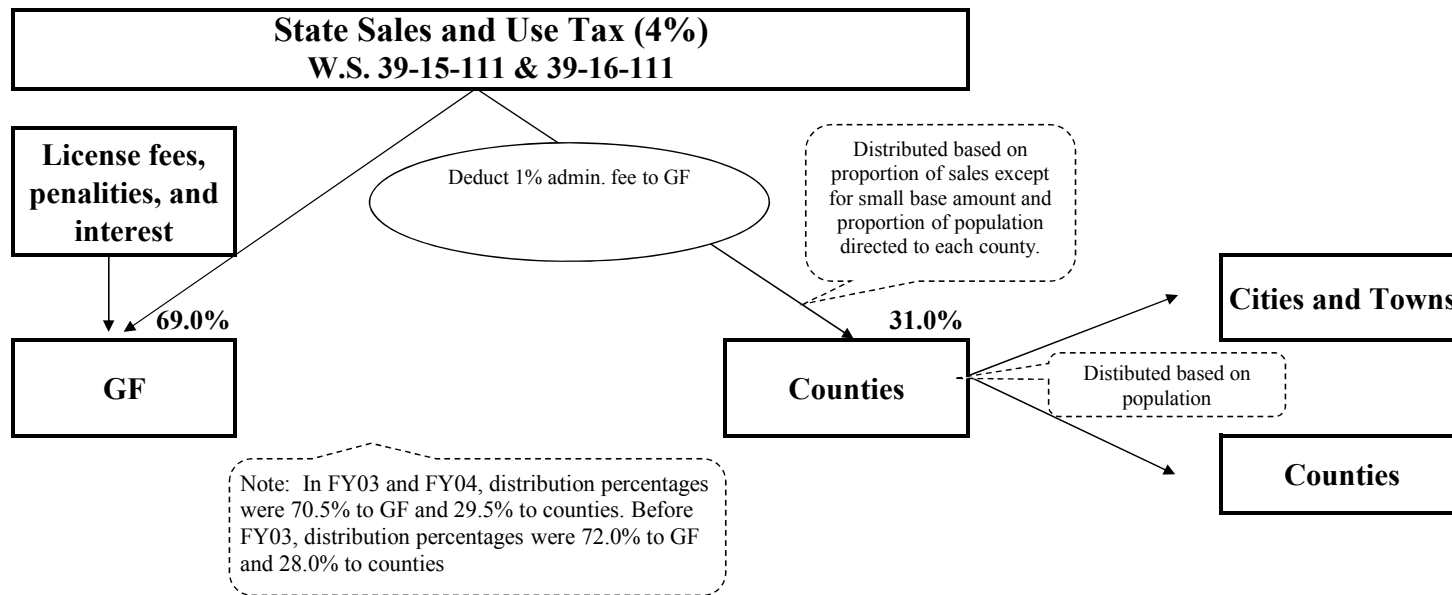
Distribution of Revenue by Source: Fuel Taxes



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



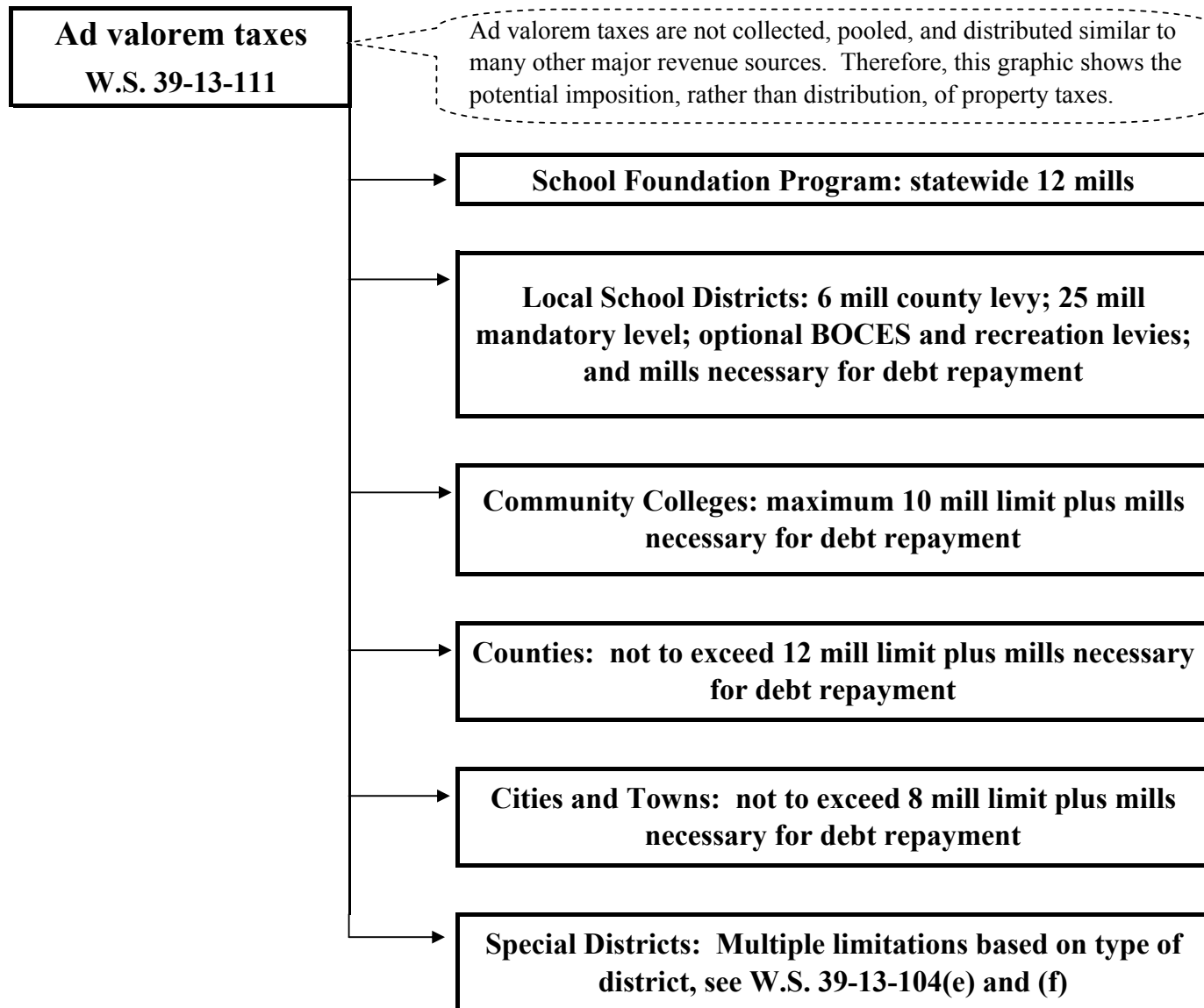
Distribution of Revenue by Source: Sales Taxes



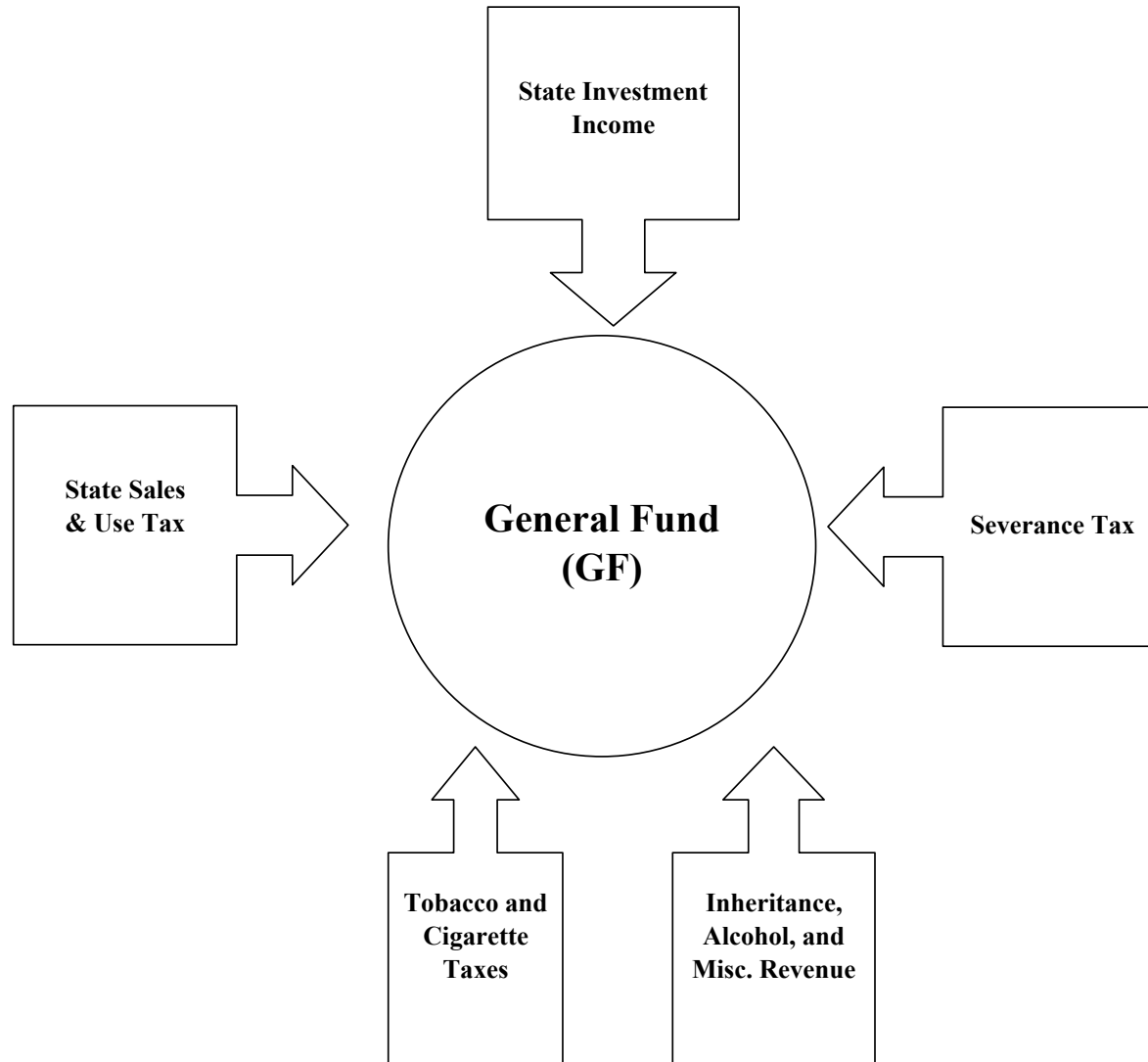
Notes:

- 1) Distribution of lodging taxes excluded.
- 2) Distribution related to impact assistance payments and other special considerations, not included.

Distribution (Imposition) of Revenue by Source: Ad Valorem Taxes

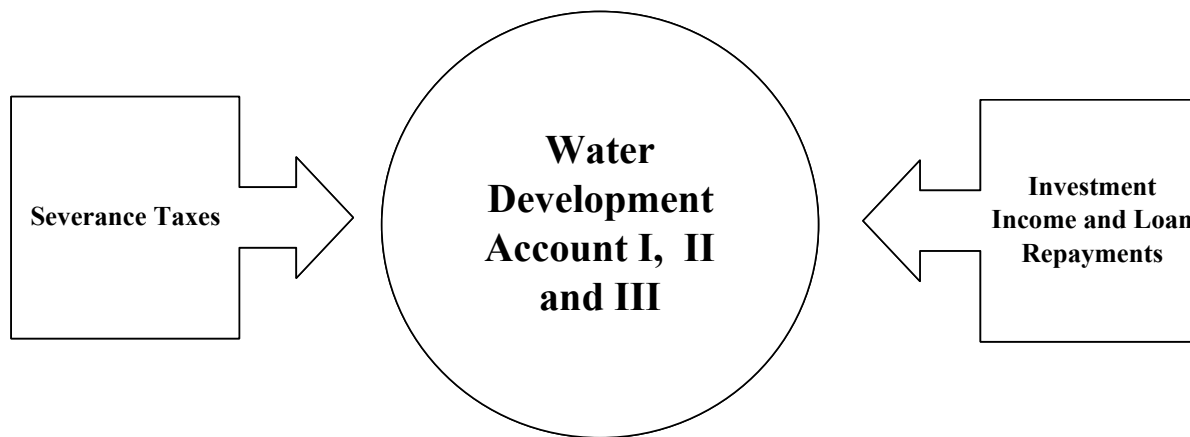
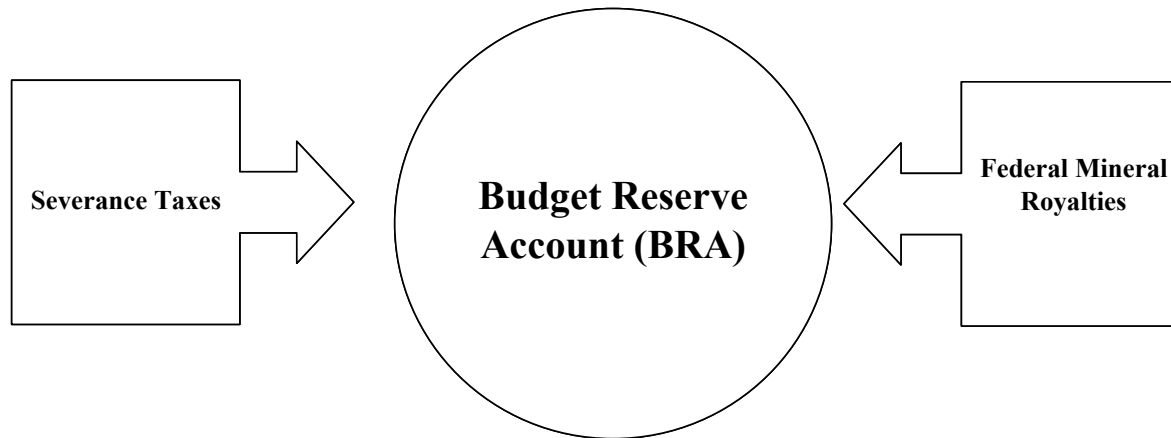


Distribution of Major Revenue by Recipient: General Fund



Note: Miscellaneous revenues also include penalties, franchise taxes, charges for sales and services, license and permit fees, property and money use fees, non-revenue receipts, and all other general fund revenue.

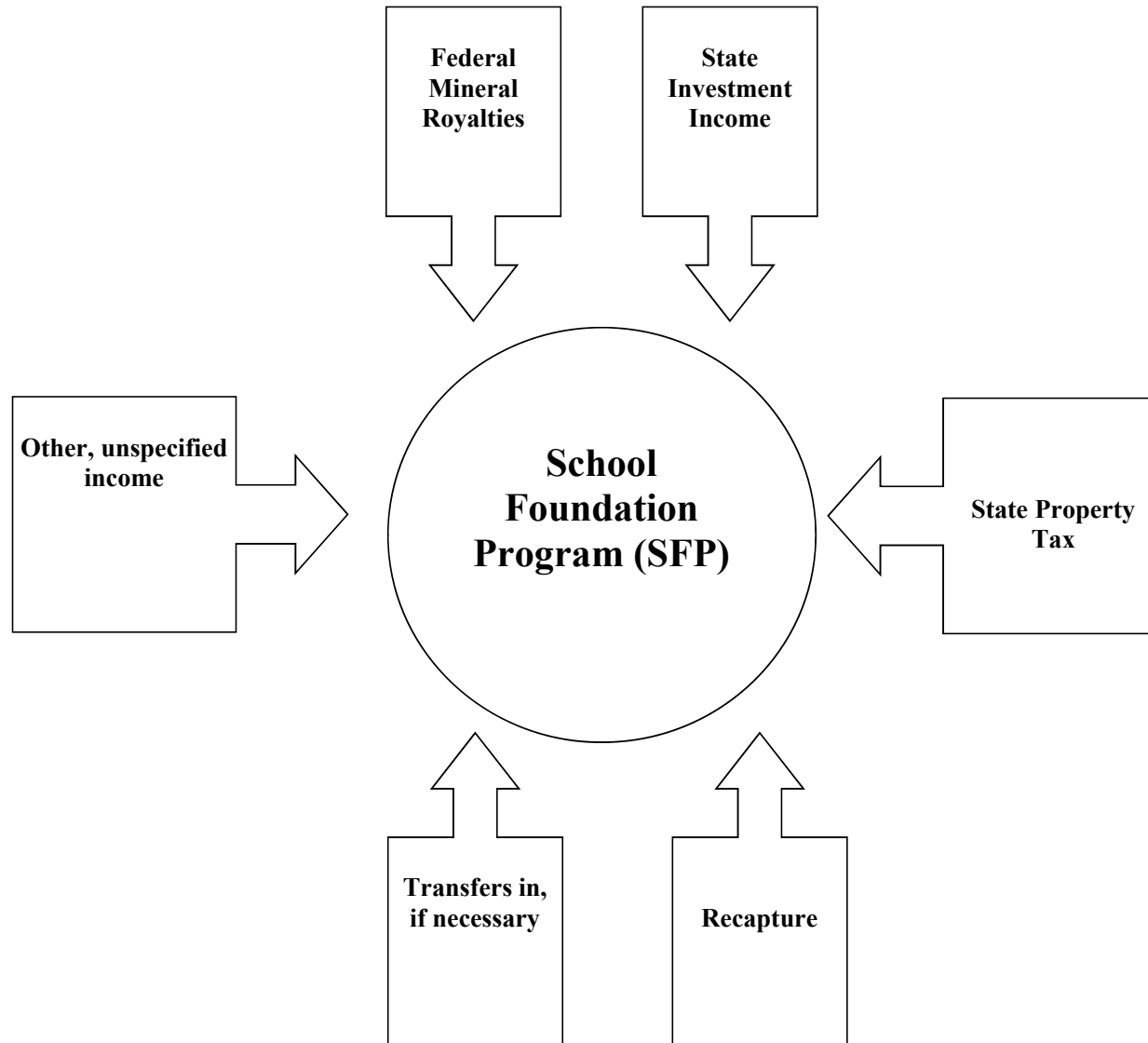
Distribution of Major Revenue by Recipient: Budget Reserve Account and Water Development Accounts



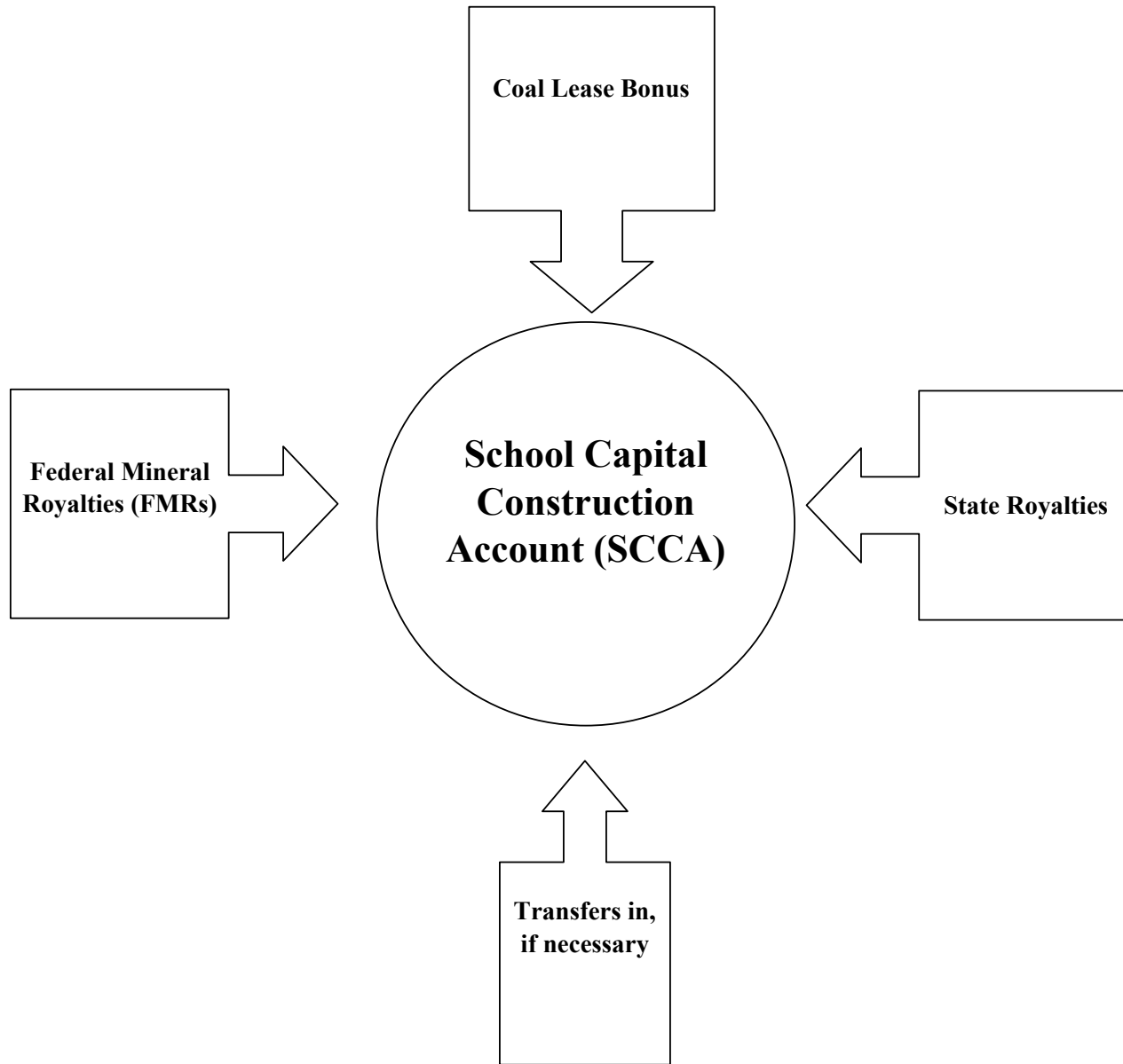
Note:

* Water development account revenue based on accounting of the Wyoming Water Development Office, and therefore, may not match CREG (accrual) reported numbers. Water development account III receives a small portion of severance taxes, but the majority of revenue into this account is via direct appropriation.

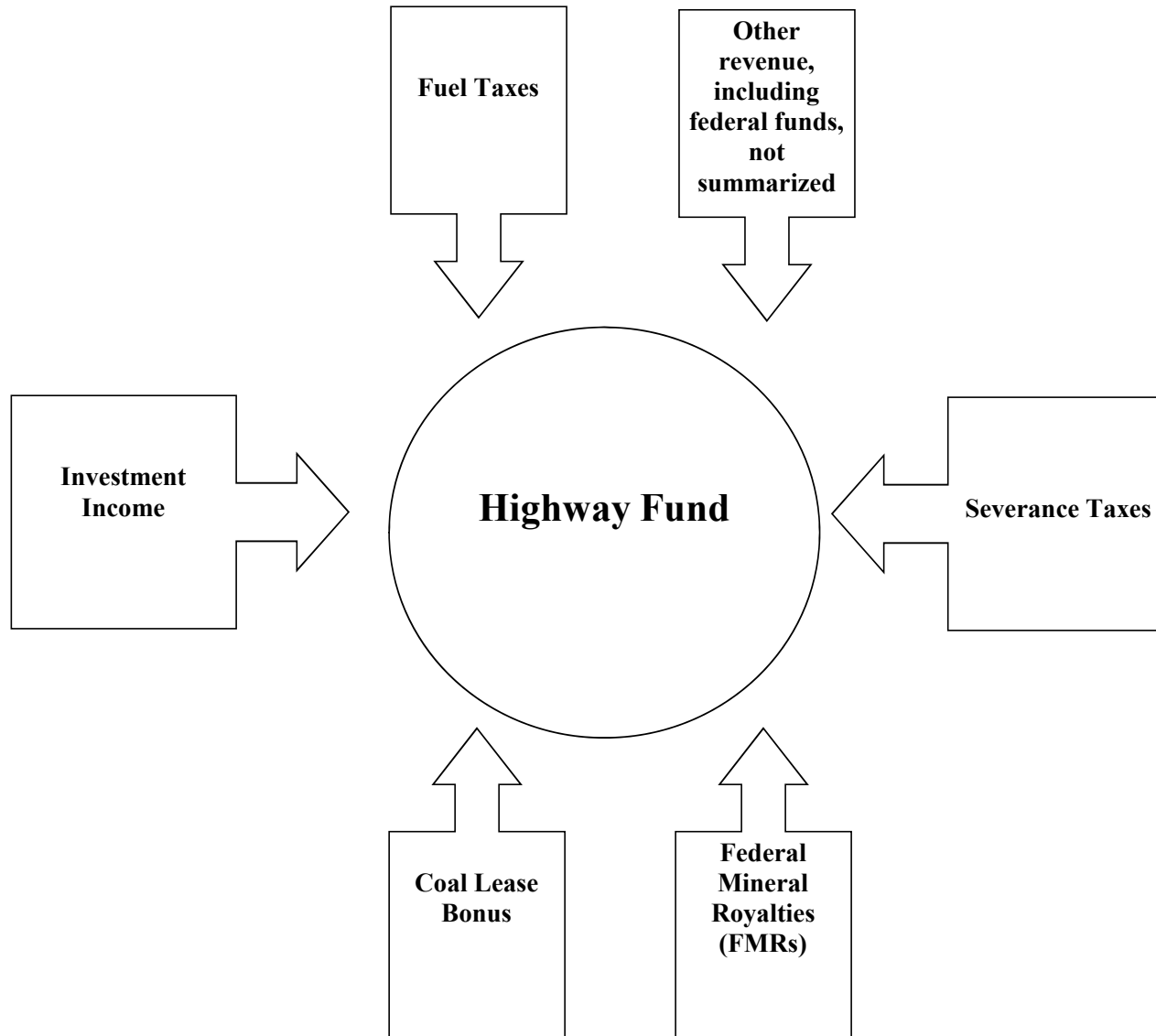
Distribution of Major Revenue by Recipient: School Foundation Program



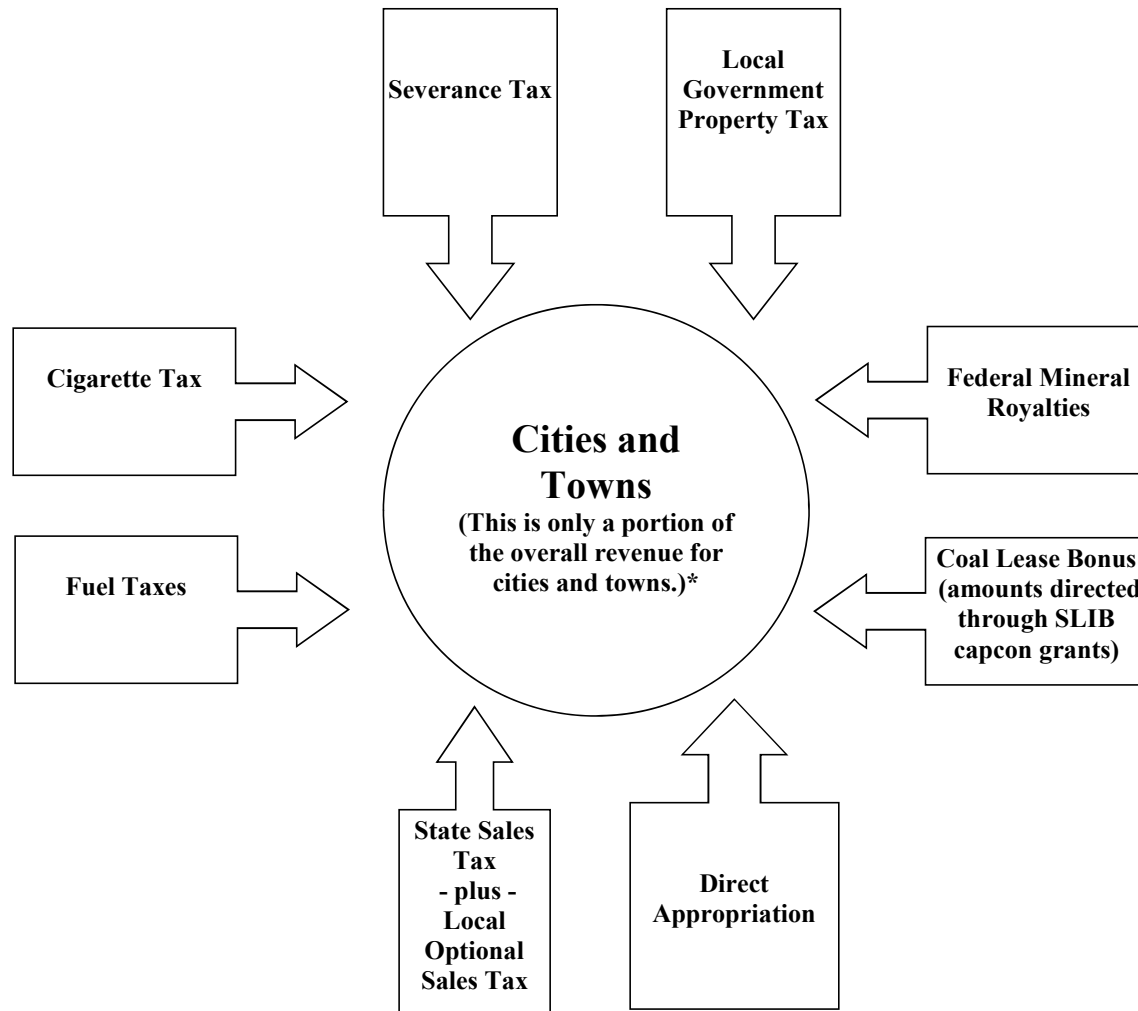
Distribution of Major Revenue by Recipient: School Capital Construction Account



Distribution of Major Revenue by Recipient: Highway Fund



Distribution of Major Revenue by Recipient: Cities Towns

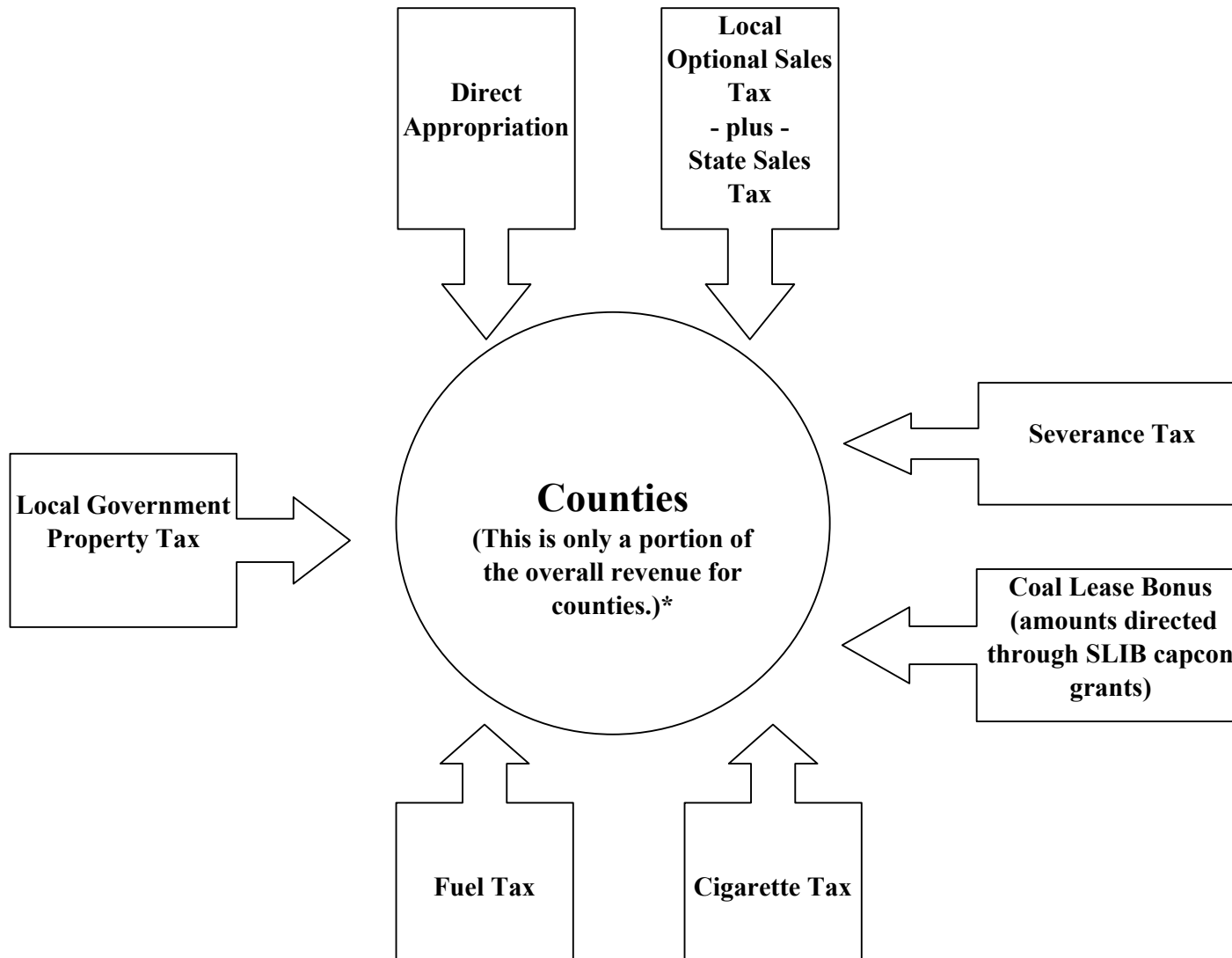


Notes:

FMRs and severance taxes are distributed monthly based on CREG estimates. Variances from CREG projections are corrected in the next fiscal year's distributions.

* Does not include other revenue such as federal funds, fees, additional grants, etc.

Distribution of Major Revenue by Recipient: Counties

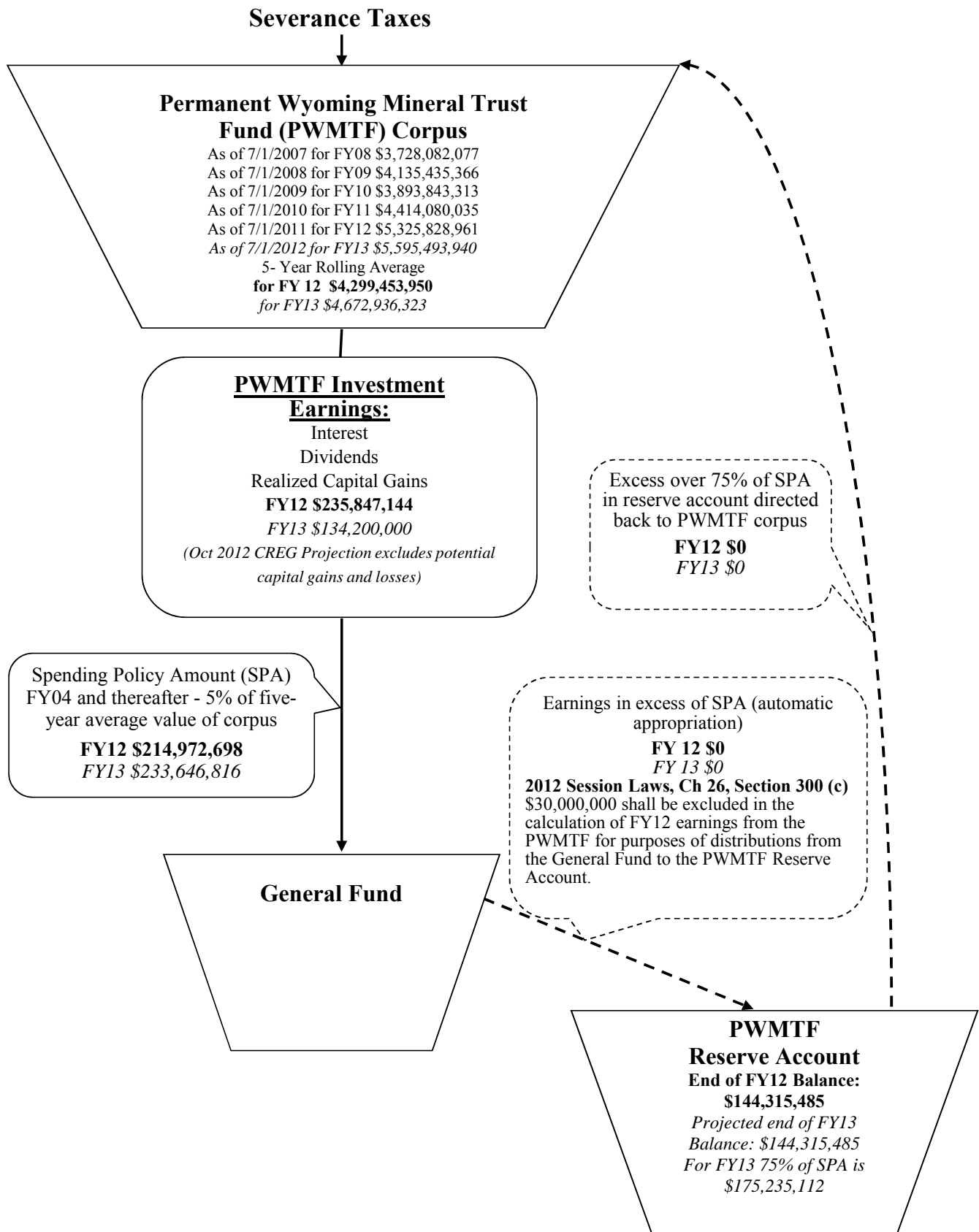


Notes:

Severance taxes are distributed monthly based on CREG estimates. Variances from CREG projections are corrected in the next fiscal year's distributions.

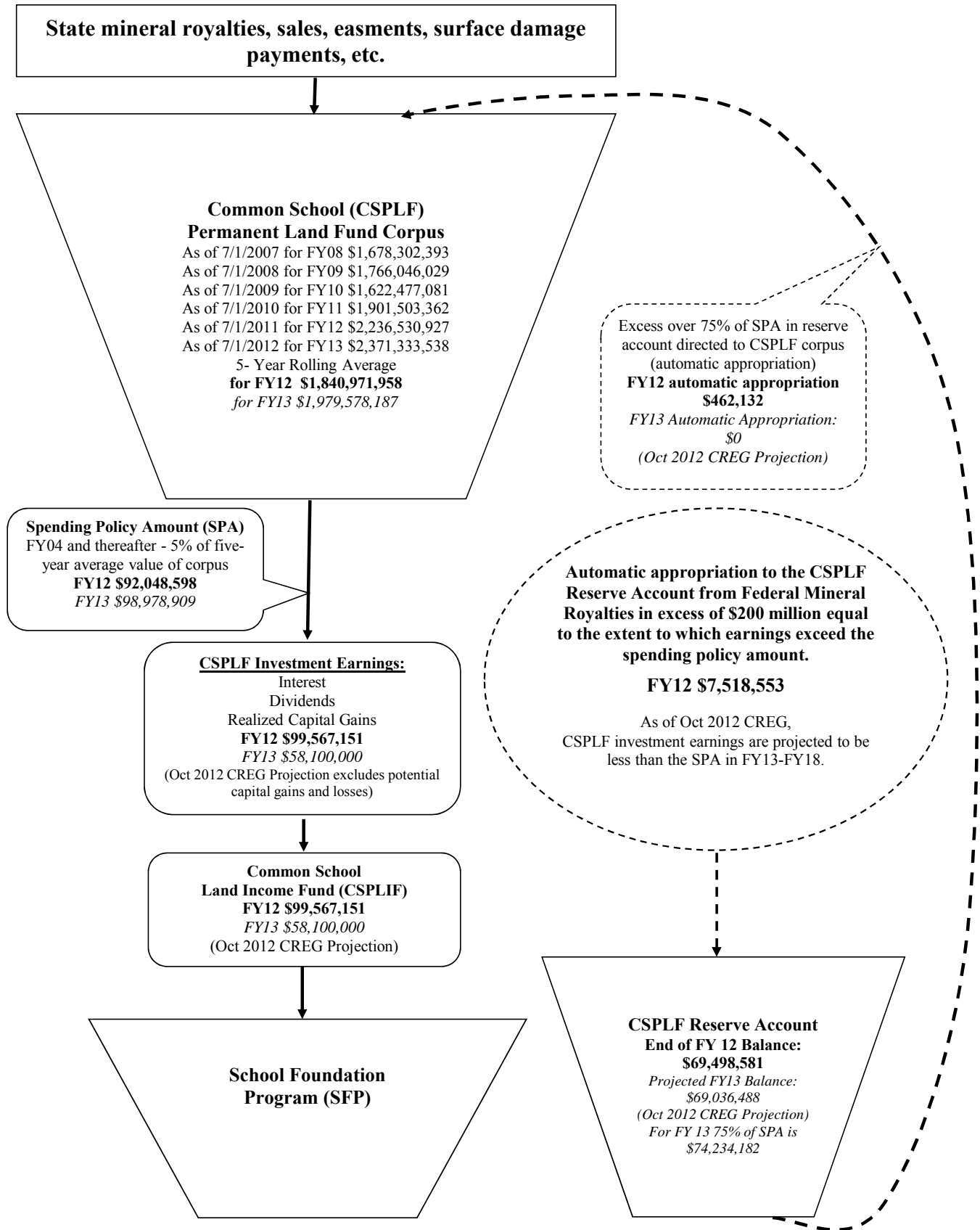
* Does not include other revenue such as federal funds, fees, additional grants, etc.

Flow Chart: Spending Policy Reserve Account (PWMTF); W.S. 9-4-719(b) - (d)

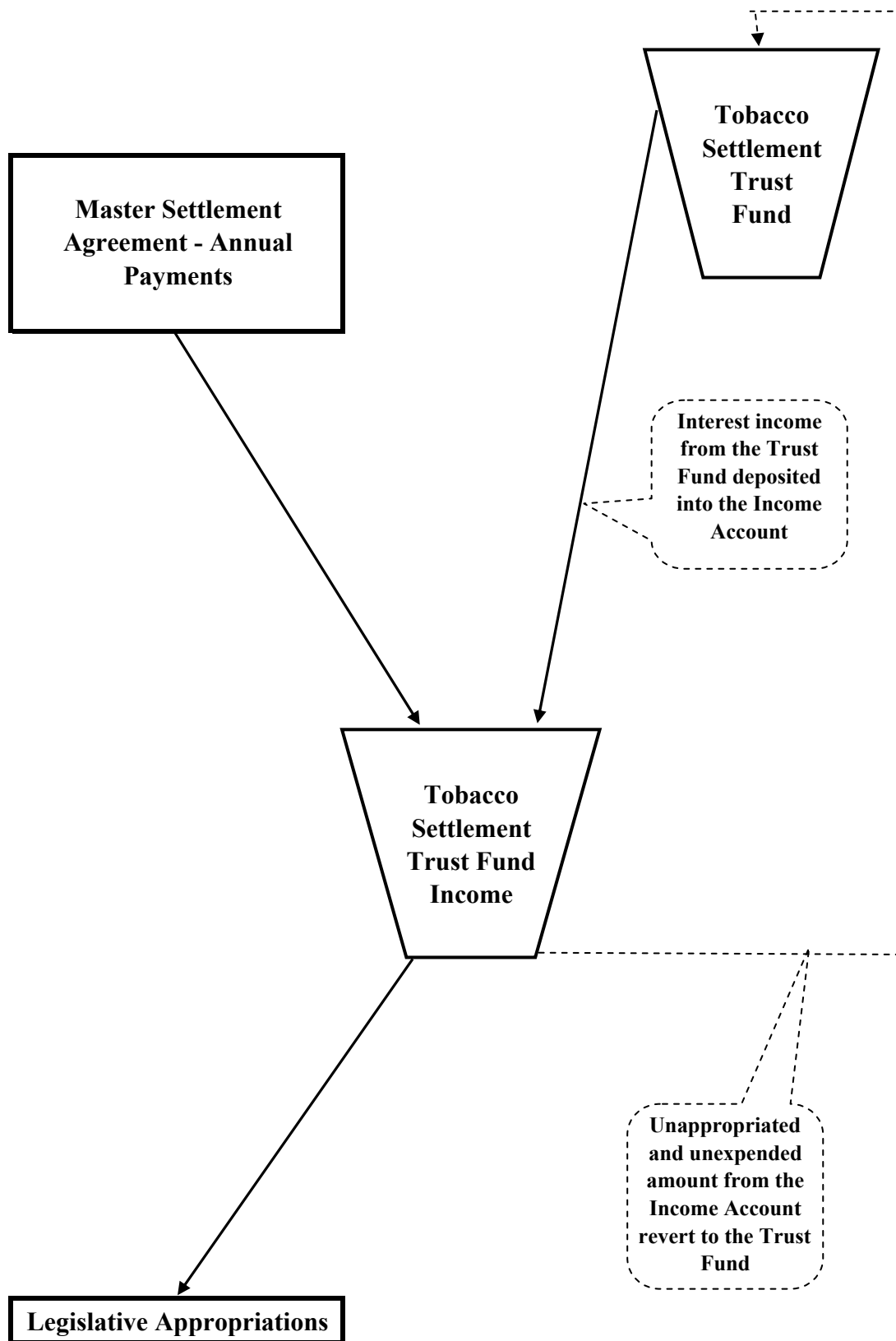


2012 Session Laws, Ch 26, Section 300 (c) appropriated from the General Fund to the Abandoned Mine Land Funds Balancing account an amount by which earnings from the PWMTF are in excess of the amount projected in the January 2012 CREG Report up to \$30,000,000.

Flow Chart: Spending Policy Reserve Account (CSPLF); W.S. 9-4-719(f) - (h)



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



Wyoming State Government
Revenue Forecast
Fiscal Year 2013 – Fiscal Year 2018



Mineral Price and Production Estimates
General Fund Revenues
Severance Taxes
Federal Mineral Royalties
Common School Land Income
Total State Assessed Valuation

Consensus Revenue Estimating Group
CREG

October 2012

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To: Governor Matt Mead
Members, 61st Legislature

From: Bill Mai, Co-Chairman
Don Richards, Co-Chairman

Date: October 22, 2012

Subject: Wyoming Revenue Forecast

The Consensus Revenue Estimating Group (CREG) met on October 11, 2012. This meeting was preceded by the mineral valuation group meeting on September 25, 2012. The attached report resulting from those meetings provides the revenue estimates for fiscal years (FY) 2013 through 2018 and summarizes the assumptions behind those estimates. Finalized actual revenue information for FY 2012 is incorporated in the tables presented in this report and in the accompanying fiscal profile.

The following tables are summaries of the effects on the General Fund (GF) and Budget Reserve Account (BRA) for the remainder of the FY 2013-2014 biennium. Further explanation and revenue estimate summaries are provided in the attached CREG report and associated tables.

Throughout the October 2012 CREG report and cover memo, all comparisons are net of the change in treatment of federal funding provided to the Wyoming Department of Health's Wyoming Life Resource Center of \$23 million per biennium and modifications to interest earnings from the state's higher education reserve accounts (\$800,000). Both revisions were a result of legislation adopted in the 2012 Budget Session.

Actual FY 2012 General Fund and Budget Reserve Account Actual Revenues

In total, the actual FY 2012 GF revenues exceeded the January 2012 CREG forecasts by \$175.5 million and the actual BRA revenues exceeded the forecasts by \$34.2 million. The major revenue categories (severance taxes, federal mineral royalties (FMRs), sales and use taxes, investment income, franchise taxes, penalties and interest, and charges for sales and service) exceeded the January projections. Three small categories (federal aid and grants, revenue from others, and other) fell short of January projections by roughly \$1 to \$2 million each.

Although several major GF revenue sources exceeded expectations in FY 2012, the primary drivers of actual revenues in excess of the amounts forecasted were income from the Permanent Wyoming Mineral Trust Fund (PWMTF) and the Pooled Income accounts. Including capital gains, investment earnings totaled \$348.2 million, or \$159.2 million (84.2 percent) in excess of the January 2012 projections.

Recall that under provisions in the 2012 budget bill (2012 Laws, Chapter 26, Section 300(c)), an amount equal to the amount by which earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF) attributed to the 2012 fiscal year are in excess of the amount projected in the January 2012 CREG report up to \$30 million shall be appropriated from the General Fund to the Abandoned Mine Lands Fund Balancing Account. The \$30 million in earnings in excess of the CREG forecast were also excluded from distribution to the PWMTF Spending Policy Reserve Account. As a result of this appropriation, the level of investment income was insufficient to trigger any transfer to the PWMTF Spending Policy Reserve Account.

FY 2013-2014 Biennium General Fund Revenue Forecast Comparisons

Within the October 2012 CREG report, General Fund revenue estimates for the FY 2013-2014 biennium were increased by \$79.5 million from the January 2012 report. Anticipated increased investment earnings from the State Agency Pool and increases in sales and use taxes were the largest contributors to the increase in anticipated General Fund revenues. The following chart illustrates the difference in revenue forecast levels by major category:

FY 2013-2014 Biennium General Fund Revenue Forecast Comparison

Revenue Source	January 2012 Forecast FY 2013-2014 Biennium	October 2012 Forecast FY 2013-2014 Biennium	Difference
Sales and Use Tax	\$ 981.6 M	\$ 1,017.4 M	+ \$ 35.8 M
Severance Tax	\$ 427.4 M	\$ 428.7 M	+ \$ 1.3 M
Investment Income	\$ 392.1 M	\$ 433.5 M	+ \$ 41.4 M
All Other*	\$ 244.0 M	\$ 245.0 M	+ \$ 1.0 M
Total General Fund	\$2,045.1 M	\$2,124.6 M	+ \$ 79.5 M

*Note: The January 2012 forecast has been reduced for this category by \$23 million to account for a change in treatment of federal grants and \$800,000 to account for a change in the distribution of interest from higher education reserve accounts both resulting from action in the 2012 Budget Session.

On a fiscal year basis, FY 2013 General Fund revenues increased from January 2012 levels by a total of \$41.5 million, while FY 2014 General Fund revenues increased from January 2012 levels by a total of \$38.0 million.

FY 2013-2014 Biennium Budget Reserve Account Revenue Forecast Comparisons

Within the October 2012 forecast of the FY 2013-2014 biennial revenue, the CREG report includes increased anticipated revenue directed to the BRA of \$2.8 million in severance taxes and \$2.3 million in FMRs. The changes are summarized in the following table:

FY 2013-2014 Biennium Budget Reserve Account (BRA) Revenue Forecast Comparison

Revenue Source	January 2012 Forecast FY 2013-2014 Biennium	October 2012 Forecast FY 2013-2014 Biennium	Difference
Severance Tax	\$ 468.7 M	\$ 471.5 M	+ \$ 2.8 M
Fed. Min. Royalty	\$ 754.1 M	\$ 756.4 M	+ \$ 2.3 M
Total BRA	\$1,222.8 M	\$1,227.9 M	+ \$ 5.1 M

Bottom Line: FY 2013-2014 Biennium GF/BRA and Legislative Stabilization Reserve Account (LSRA) Balances

For the FY 2013-2014 biennium, projected GF/BRA combined revenues in excess of the statutory reserve amount of \$104.35 million reflect a net increase of \$84.6 million. Investment income and sales and use taxes are projected at increased levels compared to the January 2012 report.

The projected severance taxes for all minerals for the FY 2013-2014 biennium have not been changed significantly in this forecast, increasing by \$12.7 million over the biennium from the January forecast. The same is true of federal mineral royalties for the FY 2013-2014 biennium, with an increase of \$3.6 million over the biennium as compared to the January 2012 forecast. By mineral, the CREG forecast includes increases to crude oil prices, crude oil production, trona prices, and trona production. In addition, a modest increase in natural gas prices for CY 2013 is included. Conversely, the forecast includes reductions to natural gas production and coal production.

All unappropriated, unobligated and unencumbered funds remaining in the GF as of June 30, 2012 and all unappropriated funds in excess of \$98,750,000 in the BRA as of June 30, 2012 are to be transferred to the Legislative Stabilization Reserve Account (LSRA) as a result of language contained in the 2011 budget bill (2011 Laws, Chapter 88, Section 300). This provision means that all FY 2012 revenue in excess of projections, as well as any reversions from the FY 2011-2012 biennium, are swept into the LSRA. The following table provides a condensed accounting and projected ending balances of the GF, BRA and LSRA as of June 30, 2014 under the new CREG forecasted revenue levels

FY 2013-2014 Biennium Bottom-Line Funds Available for Transfer to LSRA

LSRA Balance as of June 30, 2010	\$1,026.3M
Projected net transfer to LSRA as of June 30, 2012– Jan. 2012 CREG	+\$ 379.5 M
Increase in transfer to LSRA based on actual FY 2012 revenues and end-of-year adjustments	<u>+\$ 206.7 M</u>
Projected LSRA Balance as of June 30, 2012 – Oct. 2012 CREG	<u>\$1,612.5 M</u>
Plus 2012 Budget Bill Nov. 1, 2012 transfer from BRA to LSRA	+\$ 15.0 M
Plus Budget Bill "sweep" as of June 30, 2014 – Oct. 2012 CREG	<u>+\$ 89.2 M</u>
Projected LSRA Balance as of June 30, 2014 – Oct. 2012 CREG	<u>\$1,716.7 M</u>
Projected GF Balance as of June 30, 2014 – Oct. 2012 CREG	<u>\$ 0.0 M</u>
Projected BRA Balance as of June 30, 2014 – Oct. 2012 CREG	<u>\$ 104.4 M</u>

School Foundation Program Account

Actual FMRs received by the School Foundation Program Account (SFP) in FY 2012 in excess of January CREG projections were \$10.7 million. Additionally, actual Common School Income received exceeded January 2012 CREG projections by \$60.3 million and as required by 2012, Session Law, Chapter 26, Sections 325 and 326, \$6.2 million of E-Rate revenue was transferred from the Department of Education.

Estimates of FY 2013-2014 FMRs directed to the SFP were increased by \$1.3 million in this report. The changes in actual and estimated FMR revenues, combined with assessed valuation estimate changes and other funding model component changes associated with this forecast, result in no need for any transfer from the School Capital Construction Account (SCCA) to the SFP. At the close of the 2012 Budget Session, CREG estimates indicated a \$14.7 million transfer from the SCCA to the SFP would be expected. As a result of the new forecasts, including known CY 2011 assessed valuations, the anticipated balance of the SFP on June 30, 2014 is \$100.0 million; the anticipated balance of the SCCA is \$0, per 2012 Session Law, Chapter 16; and the estimated balance in the Permanent Land Fund Holding Account is \$586.6 million as of June 30, 2014. Note that the transfer of any balance exceeding \$100 million in the SFP to the SCCA was suspended for FY 2013.

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Section 1 – Mineral Price and Production Estimates

Mineral severance taxes, federal mineral royalties, ad valorem taxes, earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF), and sales and use taxes are the primary revenue sources for state government. For this reason, the mineral price and production forecast continues to be the cornerstone of this report.

For the past six biennia, severance tax collections have accounted for approximately one-fifth of actual General Fund revenues. That trend continued in the Fiscal Year (FY) 2011-2012 biennium, as severance taxes accounted for 19 percent of total General Fund revenues. More directly, the share of severance tax contribution to the General Fund serves as an indication of the strength of the extractive industry's taxes paid and although it was roughly in line with recent history, it did slip below 20 percent. The forecast of General Fund revenue for the next two biennia (FY 2013-2014 and FY 2015-2016) looks more like the FY 2009-2010 biennium than the FY 2007-2008 biennium, which served as a high water mark for General Fund revenue.

In addition to the state's General Fund, the Budget Reserve Account (BRA), serves as the other primary account for revenues that support traditional spending. The BRA receives its income primarily from mineral severance taxes and federal mineral royalties (FMRs), with some reversions of appropriations at the end of each biennium. For the FY 2013-2014 biennium, the BRA is projected to receive a total of \$1.228 billion.

In combination, mineral severance taxes and FMRs account for 49.4 percent of the FY 2013-2014 biennium's traditional funds available for appropriation. This figure does not include the PWMTF income, nor does it factor in the impact of mineral production on sales and use tax revenues, illustrating the reliance of the state on revenues generated from oil, gas, and mining.

The assumptions set forth in this first section carry through the remainder of this report. For specific forecast assumptions, please refer to the individual subsection for each mineral contained within this section of the report. Table 3, found within the appendices, summarizes the price and production levels of the individual major minerals: oil, natural gas, coal, and trona.

Oil:

Although oil production continued to be well off total production levels experienced in the 1980s, calendar year (CY) production for 2010 and 2011 exceeded production levels from CY 2009. The forecast predicts that those levels will once again be exceeded in CY 2012. Instead of projecting further declines in Wyoming oil production, there is evidence that production has stabilized and is in fact growing. Specifically, the oil production forecast was increased by 3 million barrels in CY 2012, to 57.0 million barrels. The strength in oil production continued from the growth in CY 2011, where Wyoming oil production exceeded the forecast by 1.0 million barrels for a total of 54.5 million barrels. For the three successive

years beyond CY 2012, CREG added one-half million barrels more to the previous year's production. For CY 2015 and beyond, 58.5 million barrels of oil production is forecasted.

This growth in oil production is the singular positive revision in production among oil, gas, and coal for this CREG report. New production, including from enhanced recovery methods, is anticipated to more than offset the natural decline in established wells; in fact the number of new rigs operating in the state has grown more than 50 percent (from the high teens to the low 30s) during CY 2012. Wyoming tertiary production also continues to bolster production in older oilfields through the use of CO₂ produced during the natural gas extraction process.

While the production of condensate, an oil that is produced as part of the natural gas stream, remains an important part of the forecast, the projected growth in oil production is from activity unrelated to natural gas production in central Wyoming.

Based upon available records, the price received for Wyoming oil by producers has averaged more than \$80/bbl for CY 2012, somewhat above the \$75.00/bbl forecasted in January 2012. This forecast assumes the \$80/bbl average price will be sustained for the balance of the calendar year and will grow to an average price of \$85/bbl after 2012.

The crude oil price forecast reflects the view of CREG that the recovery and stabilization of prices occurred more quickly than the January 2012 forecast assumed. Looking forward, the CREG anticipates modest national and world economic growth in the out years. Such an economic outlook supports Wyoming oil prices. Further, the potential for future weakness in the U.S. dollar, in light of current monetary policy, and the continued potential for geopolitical disruptions, offer the possibility for continued strength, or even spikes, in oil prices. However, those potentials are not embedded in the CREG forecast. As a note of caution, the differential between the West Texas sweet crude spot price and the prices Wyoming producers are receiving is an area of continued concern.

Comparison of Oil Production and Price Forecasts: bbls. and \$/bbl.

Calendar Year	January 2012 Forecast	October 2012 Forecast
2012	54.0 M bbls. / \$75.00	57.0 M bbls. / \$80.00
2013	54.6 M bbls. / \$75.00	57.5 M bbls. / \$85.00
2014	55.1 M bbls. / \$75.00	58.0 M bbls. / \$85.00
2015	55.7 M bbls. / \$75.00	58.5 M bbls. / \$85.00
2016	56.2 M bbls. / \$75.00	58.5 M bbls. / \$85.00
2017	NA	58.5 M bbls. / \$85.00
2018	NA	58.5 M bbls. / \$85.00

Natural Gas and Coal Bed Methane:

Wyoming natural gas pricing and production is influenced by numerous supply and demand factors. For example, the natural gas pricing market is driven by dynamic forces including U.S. economic growth; weather, specifically the number and severity of cold weather days; available supply in Wyoming and throughout the U.S.; access to markets; and demand by

electrical generation, including the recent increased substitution of natural gas and away from coal in power generation.

This CREG report assumes modest national economic growth over the forecast period, recognizing that path may include periods of sluggish growth, no growth, or even decline. The estimates also assume normal weather trends unlike the 2011-2012 winter, which was characterized by unseasonably high temperatures across much of the U.S. Embedded in the forecast is reduced demand for natural gas substitution of coal for electric power generation, especially when natural gas prices rebound from the \$2 to \$4/MMBtu range. Finally, the report recognizes the recent declines in production from Wyoming's major natural gas producing areas, including pronounced declines in coal bed methane production. Compounding Wyoming's near-term declines in several natural gas areas are the new discoveries of natural gas that are beginning to be developed in many other areas of the United States. This forecast anticipates that ample storage and access to additional production will make it difficult to return to the sustained \$6 - \$7/MMBtu range experienced in 2006 and 2007. Discovery and development of natural gas resources around the country is modifying historic regional supply relationships, and it is difficult to know how that may impact pricing over multiple years as technology advances and production and infrastructure are developed.

Despite a historically warm winter across much of the nation and record natural gas storage and production levels which serve to depress market pricing, natural gas continues to be the most significant component to Wyoming's mineral revenue stream, accounting for 44.4 percent of the state's most recent assessed minerals valuations, 2011. That figure does not take into account a portion of the oil valuation that is due to the gas-associated production of condensate. The proportions of natural gas derived revenue in the severance tax and federal mineral royalty stream are significantly larger than those in assessed valuations.

Continued imbalance in supply and demand fundamentals magnified by a warmer than average winter have resulted in lower than projected natural gas prices throughout the summer. Growing natural gas production across the country, warmer winters, along with lackluster but improving industrial and commercial demand, continues to challenge the U.S. natural gas industry. Some curtailed production and greater use of natural gas for electrical generation (power burn) helped compensate for some of the supply – demand imbalance. Storage levels remain above the 5-year (CY 2005-2011) average and above CY 2011's record; however, given increased summer cooling demand, the supply imbalance has not materialized to levels predicted by several private forecasters in the spring of 2012. As we enter the withdrawal season, prices have remained stable and therefore CY 2012 forecasted prices have been kept unchanged from the January 2012 forecast by CREG at \$3.35/Mcf.

Longer term, CREG believes that prices have demonstrated some historic stability at the \$4.00/MMBtu level. There appears to be a consensus among intermediate and long term gas price forecasts around that pricing level. The larger and more complex question is the timing markets will require to return to that level. Specifically, until demand increases – as a result of more robust economic growth, weather, or identification of new markets - the notion of adequate supplies, or even an over-supply, keeps the forecast below this \$4.00/MMBtu range

until CY 2014. Beyond that, CREG forecasts prices to roughly maintain the \$4.00/MMBtu price for the balance of the forecast period.

Although natural gas is traded on a \$/MMBtu bases, CREG projects the average gross price, or value for all natural gas production, including natural gas liquids and other related products. This addition to the stream has historically resulted in at least another \$0.10 to \$0.15/Mcf. In the past calendar year, that differential in the value of Wyoming's natural gas stream on a per volume basis compared to the Wyoming and national spot markets has been much more robust, substantially exceeding the traditional dime or fifteen cents experienced in prior years. This has helped, at least in the near term, to bolster the tax revenues received from Wyoming natural gas, despite low spot market prices.

Recognizing declining natural gas fields, ample national natural gas storage levels and competition from expanded production outside of Wyoming, CREG has decreased near-term production estimates by 103.5 million Mcf, or 4.3 percent in CY 2012 and held that same level of production, 2,270 million Mcf in CY 2013, a decline of 127.2 million Mcf or 5.3 percent as compared to January estimates. Beyond CY 2013, year over year production of natural gas in this forecast is anticipated to grow by 2 percent annually for CY 2014 and 2015, then remain constant. The increase in production is aligned with the anticipated return to \$4/MMBtu natural gas in CY 2014.

CREG also addressed two, technical, though important model inputs that have diverged from historic trends. First, CREG has increased the percent of natural gas production sold. This action mitigates the impact of declining production somewhat and has been reflected in producer reporting for the past several years. Second, CREG modified the assessed value ratio in order to recognize that deductible fixed costs represent a larger share of the total natural gas revenue at lower prices than the impact of the same costs in an environment of higher prices.

Comparison of Natural Gas Production and Price Forecasts: mcf and \$/Mcf

Calendar Year	January 2012 Forecast	October 2012 Forecast
2012	2,373.5 M mcf / \$3.35	2,270.0 M Mcf / \$3.35
2013	2,397.2 M mcf / \$3.60	2,270.0 M Mcf / \$3.75
2014	2,421.2 M mcf / \$3.85	2,315.4 M Mcf / \$4.10
2015	2,445.4 M mcf / \$4.10	2,361.7 M Mcf / \$4.10
2016	2,469.9 M mcf / \$4.10	2,361.7 M Mcf / \$4.10
2017	NA	2,361.7 M Mcf / \$4.10
2018	NA	2,361.7 M Mcf / \$4.10

Coal:

The assessed valuation of Wyoming coal has steadily increased for fifteen consecutive years – since 1997. This stable and growing contribution to Wyoming's tax base has earned the recognition of coal as the foundation of Wyoming's revenue portfolio. Through the first half of CY 2012, surface coal production in Wyoming is on pace to decline year over year by 8.7 percent. If this trend continues for the second half of CY 2012, production is expected to be

down by 35 to 40 million tons compared to CY 2011. This break in the historic trend line illustrates the interrelated nature of energy markets and policy responses. Powder River Basin (PRB) coal has a distinguished record as a low-cost input for the production of domestic electricity. However, several headwinds face PRB coal, at least in the short-term: increased competition and fuel switching from natural gas; federal environmental regulations, especially those affecting older power plants; and increased electricity production from natural gas and from multiple renewable energy sources. CREG also recognizes the potential in new market growth from increased exports of Wyoming coal, especially to Asia. However, until there is greater clarity on the future of this growth prospect, those potential production gains have not been incorporated into CREG's forecasts.

Given the year-over-year decline experienced to date, the national outlook for coal production and market share for electrical generation, and the regulatory environment facing coal-fired power plants, CREG has reduced production estimates by 9.1 percent, or approximately 40 million tons in CY 2012. Given the increase in natural gas prices projected in this report, CREG anticipates coal production will rebound, albeit slowly, from this 40 million ton decline over the successive years. This projected increase is driven by a rebound from the low natural gas prices experienced in CY 2012, which CREG anticipates will reverse some natural gas substitution in the electrical generation sector.

In terms of pricing, the spot market price of coal has been under \$10/ton since the spring of 2012. In fact, the price has hovered in the \$9/ton range, or lower, for much of the summer. Nonetheless, much of Wyoming's coal under contract has not experienced such declines, at least to date. Calendar year-to-date, the average price per ton for surface coal has exceeded CREG's CY 2012 projection of \$13.25/ton by approximately 5 percent. As a result, CREG has elected to hold the price projections for surface coal at \$13.25 – no change from the January 2012 forecast. Combined with underground coal production, the average prices and total production tonnage is shown in the table that follows. CREG has included modest increases in the price forecast of underground coal.

Comparison of Coal Production and Price Forecasts: tons and \$/ton

Calendar Year	January 2012 Forecast	October 2012 Forecast
2012	445.4 M tons / \$13.40	404.7 M tons / \$13.44
2013	450.5 M tons / \$13.40	413.2 M tons / \$13.46
2014	455.7 M tons / \$13.40	421.1 M tons / \$13.45
2015	460.9 M tons / \$13.41	428.9 M tons / \$13.44
2016	466.1 M tons / \$13.41	437.8 M tons / \$13.43
2017	NA	445.8 M tons / \$13.43
2018	NA	454.4 M tons / \$13.41

Trona:

The trona production forecast for CY 2012 has been raised one half million tons from the previous projection, based on actual production levels occurring in the last 18 months. Production levels are expected to rise by at least 500,000 tons, or 2.7 percent, in CY 2012. Then, an additional 100,000 tons, or 0.5 percent, in production is anticipated to occur each of

the next five years. This forecast represents a modest increase from the production volumes projected in January 2012. Given the strength in Wyoming's trona market, CREG has incorporated additional increases in the forecast price to \$80/ton, from \$72/ton, throughout the forecast period. Refer to the following table for a summary of the forecast assumptions.

Comparison of Trona Production and Price Forecasts: tons and \$/ton

Calendar Year	January 2012 Forecast	October 2012 Forecast
2012	18.5 M tons / \$72.00	19.0 M tons / \$80.00
2013	18.5 M tons / \$72.00	19.1 M tons / \$80.00
2014	18.5 M tons / \$72.00	19.2 M tons / \$80.00
2015	18.5 M tons / \$72.00	19.3 M tons / \$80.00
2016	18.5 M tons / \$72.00	19.4 M tons / \$80.00
2017	NA	19.5 M tons / \$80.00
2018	NA	19.5 M tons / \$80.00

Uranium and Other Minerals:

Uranium production levels were set at 1.5 million lbs. for CY 2012, rising to 2 million lbs. in CY 2013 and 2.5 million lbs. for CY 2014, remaining at that level through the forecast period. January 2012 CREG uranium prices were also increased from \$44.00/lb for the entire forecast period to \$47/lb in CY 2012, \$50/lb in CY 2013 and \$55/lb in CY 2014 and beyond. Multiple factors at the national and international levels could have impacts on future uranium forecasts, but for now, these price and production scenarios seem most likely.

The valuation of all other minerals, including bentonite, sand and gravel, precious stones and metals, quarried rock, and other industrial mineral production, is forecast at \$118.3 million for CY 2012, and then growing by roughly 1.5 percent for the remainder of the forecast period. As a result, this forecast for the other mineral category was increased from January's level of \$107.5 million. A large part of this category is attributable to bentonite production, which is anticipated to remain strong.

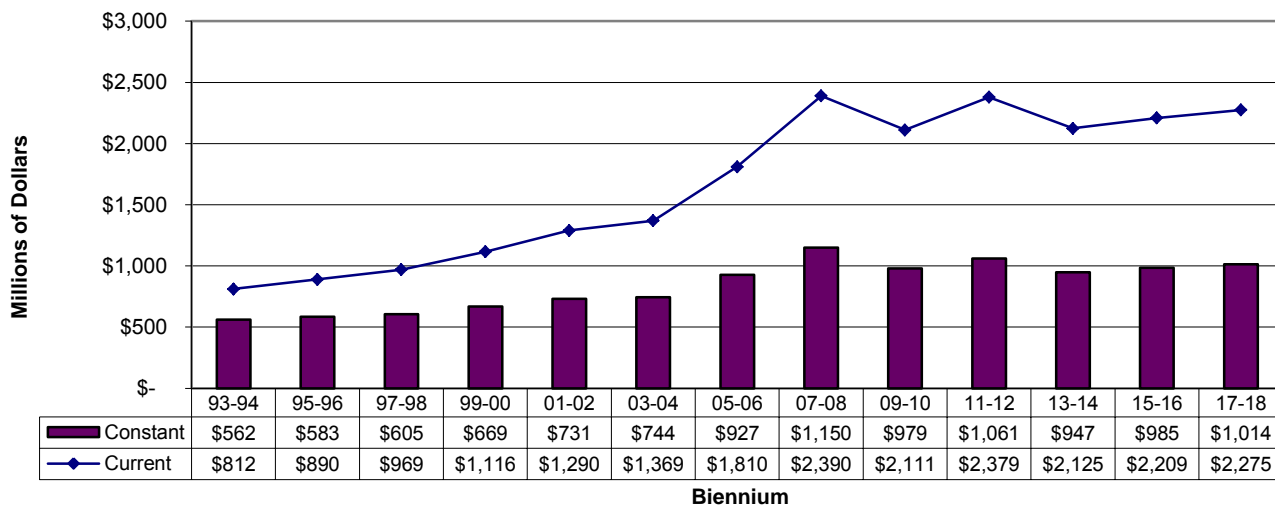
Section 2 – General Fund Revenues

Total General Fund revenue for the FY 2013-2014 biennium is forecasted to reach \$2.125 billion (see Table 2). This represents an increase of \$55.7 million (2.7 percent) over the level forecasted in January 2012. However, it is important to note that the Legislature's profile already accounted for the revision to the treatment of federal grants to the Wyoming Life Resource Center (WLRC) for the FY 2013-2014 biennium of \$23 million and investment income on higher education accounts. As a result, the October 2012 forecast of General Funds is actually \$79.5 million higher than the Legislature's profile from the end of the 2012 Budget Session.

General Fund revenue is forecast to increase 4.0 and 3.0 percent in the FY 2015-2016 and FY 2017-2018 biennia, respectively. Despite this modest growth, the forecasted revenues continue to remain under the actual revenues deposited into the General Fund for the FY 2011-2012 biennium. Chart 1 illustrates the moderate growth throughout the 1990s, where General Fund revenues roughly matched the pace of inflation. In most years of the 21st century, General Fund revenue significantly outpaced inflation, as measured by the consumer price index (CPI-U). Throughout the forecast period, General Fund revenues are predicted to return to roughly 2.7 to 4.0 percent biennial growth, a departure from the last several fiscal years, barring an unforeseen financial, geopolitical, or technological development.

The largest contributor of General Fund revenue continues to be the state's share of sales and use taxes, which are projected to make up 47.9 percent, or \$1.017 billion of the biennial General Fund revenue stream. Severance taxes are anticipated to contribute \$428.7 million to the General Fund over the FY 2013-2014 biennium, or 20.2 percent. Additionally, \$433.5 million, or 20.4 percent, of the General Fund revenue stream is attributed to interest and dividends from the PWMTF and Pooled Income.

Chart 1: General Fund Revenues



Constant Dollars: Base is 1982-84

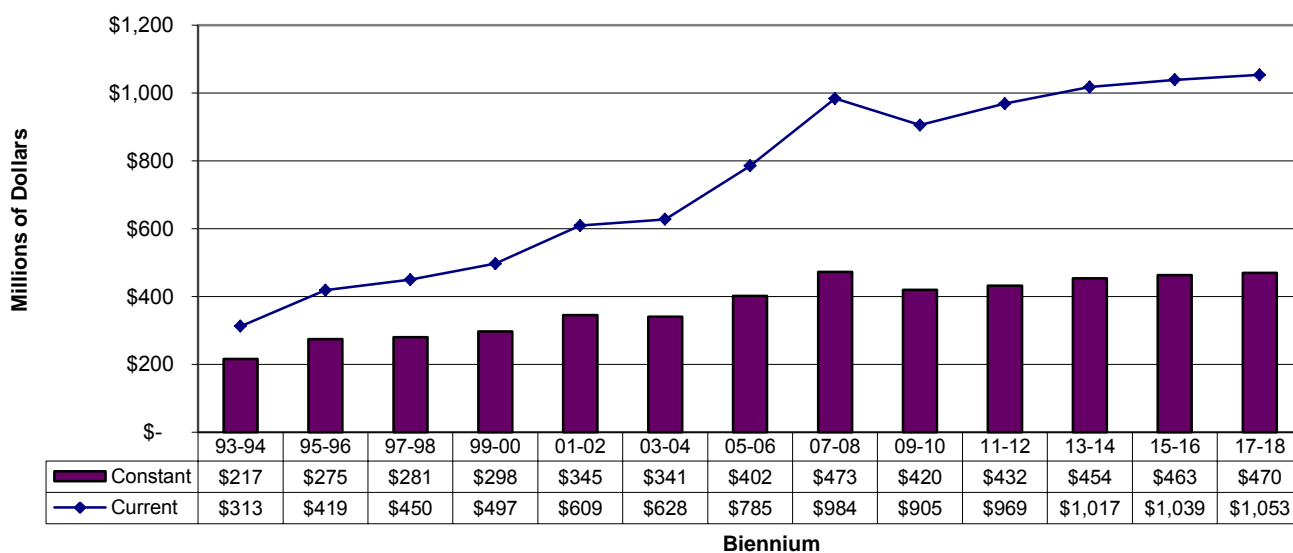
Sales and Use Taxes:

Total General Fund sales and use tax receipts for FY 2012 totaled \$497.7 million, up \$26.8 million (5.7 percent) from FY 2011 levels. This increase comes on the heels of a 14 percent increase over FY 2010. Actual sales and use tax receipts for FY 2012 surpassed the level forecasted last January by \$7.5 million (1.5 percent). The General Fund share of total sales and use tax revenue for FY 2013 is forecasted at \$505.3 million, an increase of \$16.1 million (3.3 percent) from the level forecasted in January 2012.

Slow but consistent growth in employment and personal income drove realized sales and use tax revenues past the FY 2012 estimate. Though the rate of growth for this revenue source was modest, revenue growth was widespread among the industries and counties in the state. Of the 15 primary industry sectors, only 4 experienced declines in year-over-year collections, while 19 of Wyoming's 23 counties registered increases.

The forecast for FY 2013 represents a \$7.6 million (1.5 percent) increase from the total receipts in FY 2012. Rig counts and oil and gas jobs for the rest of FY 2013 are expected to remain comparable to levels seen over the previous six months suggesting that expected growth in sales and use tax revenues will not come from energy-related activities but from other sectors in the state as well as inflation. The sales and use tax forecast incorporates a \$5 million per year reduction in FY 2013 and throughout the remainder of the forecast to reflect the estimated revenue reduction related to the excise tax vendor compensation legislation passed in the 2011 legislative session, as well as the diversion for the highway maintenance fund in accordance with W.S. 39-15-111(e). Overall, sales and use tax receipts are projected to grow at a slightly higher rate in FY 2014 and FY 2015 when compared to FY 2013 and then increase only marginally throughout the remainder of the forecast horizon.

Chart 2: Sales and Use Tax Revenues to the General Fund



Constant Dollars: Base is 1982-84

Severance Tax:

Actual FY 2012 severance tax receipts to the General Fund, totaling \$221.2 million were \$6.7 million (3.1 percent) higher than forecasted last January but \$9.2 million (4.0 percent) less than the FY 2011 total. The primary reasons for the variation from the January forecast were significantly higher than anticipated revenues from oil and to a lesser extent, natural gas; however, severance taxes generated from coal lagged the forecast for FY 2012. The total General Fund share of severance tax revenue for FY 2013 is forecasted to reach \$208.4 million, which is a reduction of \$2.2 million (1.0 percent) from the level forecasted in January 2012. The primary driver for the variation from the January forecast is decreases in coal and natural gas production offset by higher price and production levels for crude oil and trona. Since revenues derived from natural gas and coal lead the state's severance tax revenues, their declines more than offset gains in oil and trona in the FY 2013 estimates.

Mineral Trust Fund and Pooled Income Revenue Sources:

Investment income to the General Fund for FY 2012 attributable to the PWMTF and Pooled Income sources totaled \$348.2 million, which is \$159.2 million (84.2 percent) higher than the January 2012 forecast and \$41.7 million (13.6 percent) greater than earnings in FY 2011. Investment income for FY 2013 is forecasted to reach \$216.9 million, while investment income for FY 2014 is forecasted to be \$216.6 million, bringing total investment income for the FY 2013-2014 biennium to \$433.5 million, an increase of \$40.6 million (10.3 percent) from the January 2012 forecast. The increase is almost entirely due to the investment income from the State Agency Pool, and this increase is driven by a larger balance in the Legislative Stabilization Reserve Account (LSRA) from which to earn yield. The State Treasurer's Office investment income forecast from the PWMTF is 2.66 percent for FY 2013 and 2.62 percent for the balance of the projection period.

Consistent with past practice, the State Treasurer's investment income projection, adopted by CREG, includes only interest and dividend income. The State Treasurer's estimate does not include a projection of capital gains. In accordance with the policy formally adopted by the State Treasurer in April 2009, capital gains and losses are held until the end of the fiscal year. If an investment pool, such as the PWMTF or Common School Permanent Land Fund (CSPLF), has capital gains that exceed capital losses, the net gain will be distributed. If capital losses exceed capital gains, however, the net loss in a fund will carry over until future capital gains replace a past capital loss at the end of any fiscal year, at which time net gains will be distributed.

The current methodology for forecasting returns on the PWMTF and Pooled Investments is being considered by members of the CREG. Actual earnings to the General Fund from PWMTF investments have exceeded the amounts projected by the State Treasurer's Office by an average of more than \$75 million per year since FY 2007. In FY 2012, earnings were underestimated by more than \$110 million, or 89 percent. In the preceding year, the underestimate was similarly large. The minimum that the forecast has been underestimated in recent history is \$13.8 million.

Given the state's somewhat tenuous fiscal picture driven by uncertainty in natural gas pricing, recent declines in coal production, and growing Medicaid and K-12 funding demands, in the upcoming year CREG intends to evaluate whether a more accurate forecast of investment earnings could be made by applying a different methodology. The members of CREG take seriously their charge to accurately forecast revenues. In the case of investment income, there is certainly room for improvement as it is one component of the forecast that has consistently missed by comparatively large margins over the course of the last six years.

Realized capital gains in the PWMTF, combined with regular interest and dividend earnings, resulted in deposits to the General Fund of \$235.8 million in FY 2012. That exceeded the January forecast level by \$111.1 million. Recall that under provisions in the 2012 budget bill (2012 Laws, Chapter 26, Section 300(c)), an amount equal to the amount by which earnings from the PWMTF attributed to the 2012 fiscal year are in excess of the amount projected in the January 2012 CREG report up to \$30 million shall be appropriated from the General Fund to the Abandoned Mine Lands Fund Balancing Account. The \$30 million in earnings in excess of the CREG forecast were also excluded from distribution to the PWMTF Spending Policy Reserve Account. The level of investment income was insufficient to trigger any transfer to the PWMTF Spending Policy Reserve Account, or to the PWMTF corpus. The fiscal profile accompanying this report reflects no deposits made, or change in the balance, to the PWMTF Spending Policy Reserve Account for FY 2012.

FY 2012 investment income from pooled sources totaled \$112.4 million, exceeding the January 2012 forecast by \$48.1 million (74.8 percent). Despite the historically low interest rate environment, this total was the second highest level of investment earnings from pooled sources in the state's history, which can be attributed, in part, to the strong cash position within many of the state's accounts. Pooled income is forecasted at \$82.7 million for FY 2013. The State Treasurer's Office has increased the FY 2013 pooled investment income projection by \$20.4 million from the January 2012 forecast. Despite the erosion of long-term interest rates, the comparatively high projected cash balances continue to provide support for investment earning in this category. Investment income from pooled sources is projected at \$166.0 million for the FY 2013-14 biennium, \$38.8 million higher than the January 2012 forecast.

Remaining General Fund Revenue Categories:

The remaining General Fund revenue sources are comprised of revenues from over 70 state agencies and boards. Actual FY 2012 General Fund revenue from these sources totaled \$136.8 million, which is just \$2.2 million higher than forecasted last January but \$30.5 million less than the FY 2011 total. The largest contributor to the year-over-year decline in revenue is the General Fund's share of oil and gas lease auctions conducted by the Office of State Lands and Investments (OSLI). The General Fund revenue within this category declined by just over \$20 million in FY 2012. This revenue stream benefited from strong leases in FY 2010 and FY 2011 as a result of increased oil exploration interest in the Niobrara Chalk formation in the Denver-Julesburg Basin located in southeast Wyoming and northeast Colorado. While the majority of oil and gas lease bonus revenue is distributed to the Common School Land Income Account, the General Fund also receives a share. There is

one more competitive lease sale scheduled by OSLI in CY 2012 and three lease sales scheduled in CY 2013. Consistent with CREG's policy regarding federal coal lease bonus revenues, state lease bonuses will be included in forecasted revenues only after lease sales have occurred.

A significant change to this year's forecast occurs in the "Federal Aid and Grants" category. Historically, federal Medicaid revenues accruing to the Wyoming Life Resource Center (WLRC) were deposited into the General Fund and then appropriated from the General Fund to the WLRC. Beginning in FY 2013, these revenues will be deposited into a separate account to support the WLRC. This action will align state accounting practices with federal regulations, by placing general fund and federal fund allocations in the Medicaid- Wyoming Life Resource Center unit budget.

Overall, revenue from these sources, including the All Other category, is forecasted to generate \$122.5 million for FY 2013. This represents an increase of \$0.5 million from the level forecasted in January 2012, after accounting for the elimination of the "Federal Aid and Grants" category discussed above. The FY 2013 estimate represents a decrease of \$4.2 million from the actual FY 2012 total. Cigarette tax receipts are expected to reach \$17.7 million in each of the forecasted years.

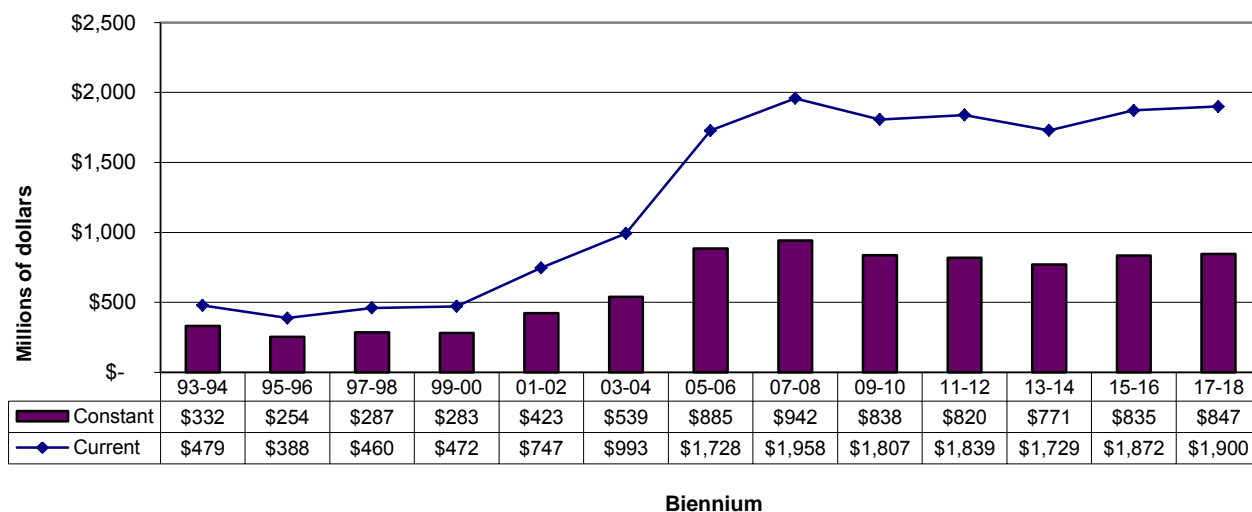
Section 3 – Severance Tax Summary

Refer to Section 1 of this report for detailed information about the minerals price and production assumptions that form the basis of the severance tax forecast. As shown in Tables 4 and 5 in the Appendix to this report, and in Chart 3, found below, overall severance tax revenues totaled \$1.839 billion in the FY 2011-2012 biennium, which represents a \$31.0 million (1.7 percent) increase over the January 2012 forecasted levels. All of the difference (\$31.0 million) can be attributed to FY 2012.

Crude oil generated \$236.8 million, which exceeded the January forecast by \$36.1 million. For the third consecutive year, severance taxes from crude oil increased on a year-over-year basis, exceeding FY 2011 levels by \$31.8 million. In fact, crude oil revenues for FY 2012 exceeded the previous high of \$215.0 million set in FY 2008. The situation for natural gas was not nearly as positive. Although natural gas revenues generated \$346.2 million, which exceeded the January forecast by \$5.4 million, the aggregate level of collections was \$84.2 million lower than FY 2011 collections and \$327.2 million, or 48.6 percent lower than the all-time high experienced in FY 2006. Severance taxes from coal missed the January forecast by \$11.4 million (3.8 percent) with total revenues of \$289.4 million. Notwithstanding this decline, the total severance taxes collected were just \$1.3 million (less than one percent) shy of the FY 2011 historic high for coal severance taxes, \$290.7 million.

The FY 2013-2014 biennium is expected to benefit from slightly higher overall severance tax revenues, at \$1,729.2 million, \$12.7 million higher than projected in January 2012. In addition to a number of technical factors, the principle contributors to the increase in the forecast are higher than previously anticipated crude oil production and crude oil prices. These increases are offset by lower than previously forecast coal and natural gas production. Since the revisions to the forecast all occur above the \$155 million severance tax cap within the severance tax distribution account, the General Fund, Budget Reserve Account, and PWMTF are the only accounts affected by the changes to the severance tax assumptions.

Chart 3: Severance Tax Revenues to All Accounts



Constant Dollars: Base is 1982-84

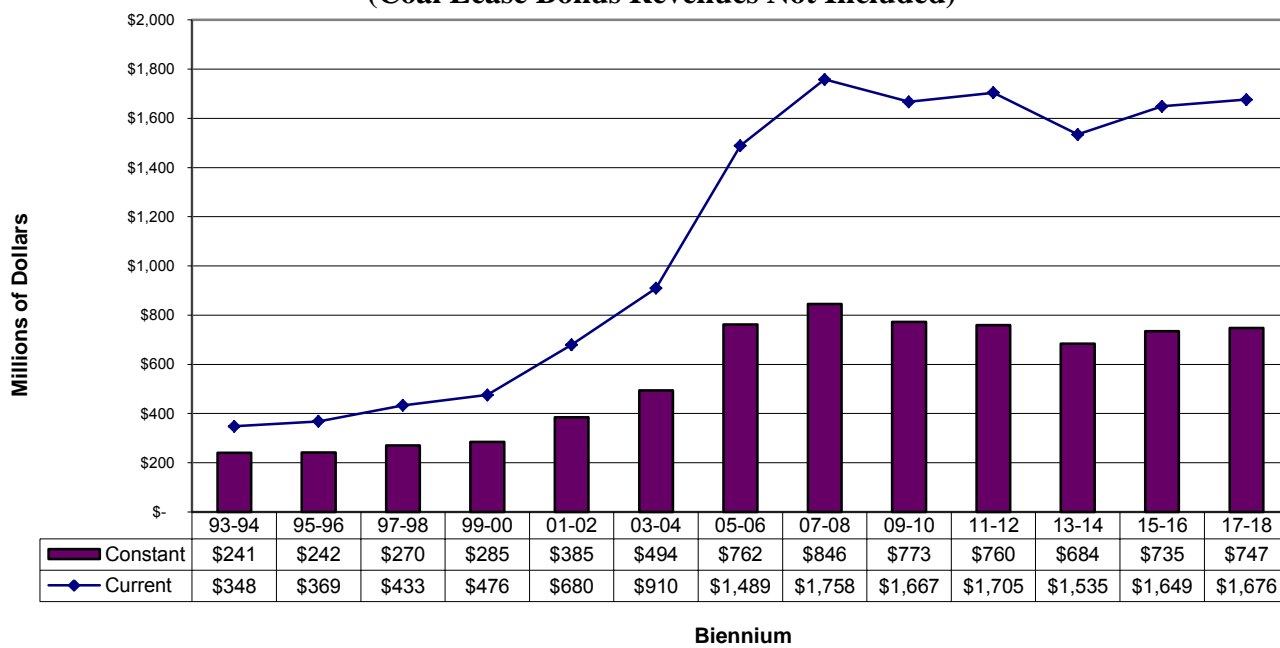
Section 4 - Federal Mineral Royalties

Refer to Section 1 of this report for detailed information about the minerals price and production assumptions that form the basis of the federal mineral royalty (FMR) and coal lease bonus (CLB) forecasts. Tables 7, 7(a), 7(b), 8, 8(a), and 8(b) at the back of this report show in detail the projections for FMRs and CLBs. The addition of Tables 7(a), 7(b), 8(a), and 8(b) are new to this release of the CREG report. As a quick explanation, the (a) and (b) versions offer a disaggregation of FMRs and CLBs, respectively.

Overall FMR and CLB revenues for the FY 2011-2012 biennium totaled \$1,897.1 million, which exceeded January 2012 expectations by \$61.0 million (3.3 percent). Nearly half (\$29.4 million) of this difference is attributed to a single coal lease bonus payment that was anticipated, but not confirmed, in FY 2012. The overall FMR and CLB revenues for the FY 2011-2012 biennium is also the lowest amount received by the state over the last four biennia.

Consistent with severance tax revenues, CREG forecasts the FMRs for the FY 2013-2014 biennium, at \$1,534.7 million, or \$3.4 million higher than projected in January 2012. Again, increased crude oil price and production estimates are nearly offset by decreased estimates of natural gas and coal production. Similar to severance tax revenues, the higher forecasts only impact two accounts – in this case the School Foundation Program (SFP) and the Budget Reserve Account (BRA) since the impact on the margins only affects the accounts benefiting from FMRs in excess of the \$200 million distribution cap. FMRs received in the FY 2015-2016 biennium are expected to total \$1,649.0 million.

Chart 4: Federal Mineral Royalty Revenues to All Accounts
(Coal Lease Bonus Revenues Not Included)



Constant Dollars: Base is 1982-84

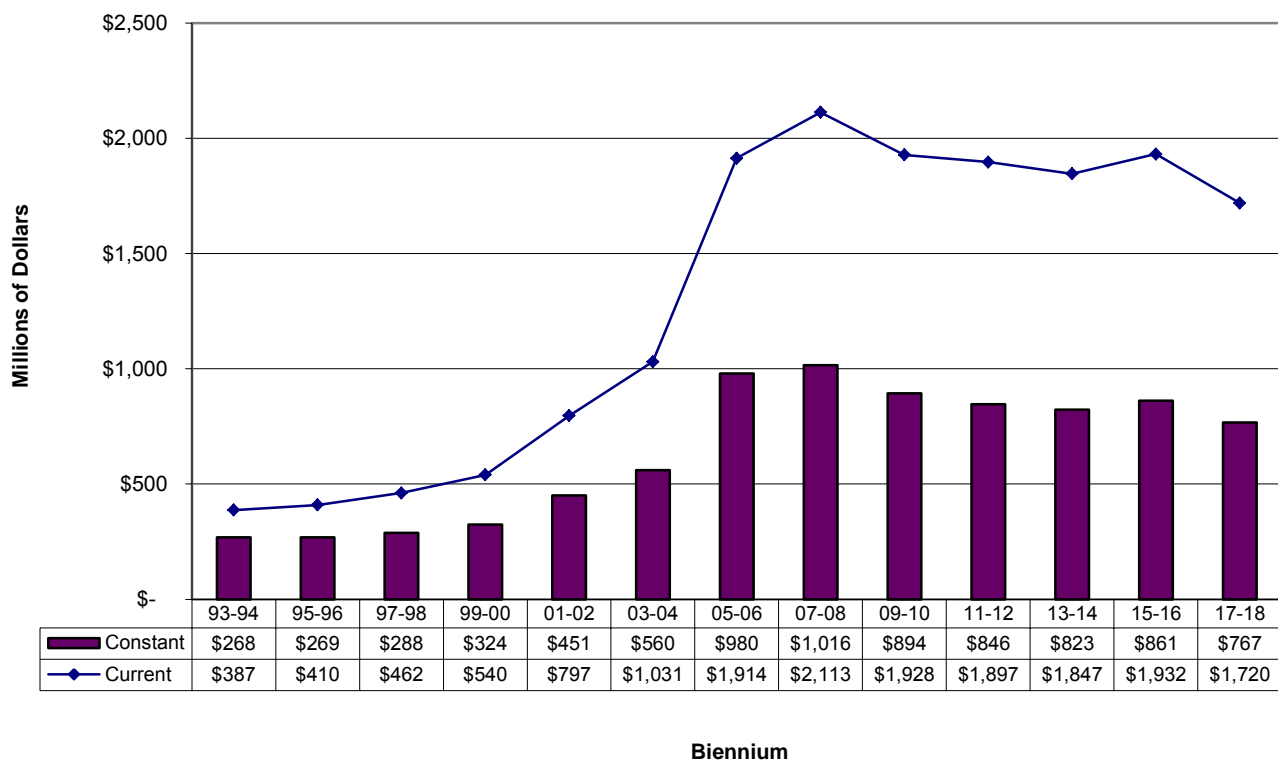
Coal Lease Bonuses:

Initial payments for two coal sales have been received since the January 2012 forecast and are incorporated into this report. A third sale has occurred, however, the payment has not yet been received by the State Treasurer's Office. The amount of the sale is known, and once the first payment has actually been received, it will be included. In keeping with CREG policy, no new bonus payments will be shown in these projections until sales are final, and the first payment is actually received by the state.

The two sales that have been incorporated into the forecast are the South Hilight sale, which will result in five annual payments of \$29.4 million, the first of which occurred in FY 2012 and the South Porcupine sale, which will result in five annual payments of \$43.2 million, the first of which occurred in FY 2013.

In addition, a third sale has occurred in CY 2012 – the North Porcupine sale. CREG anticipates that the state can expect to receive in excess of \$70 million annually for a period of five years. The payments will be included in future CREG reports once the first fund transfer is received by the state.

Chart 5: Total Federal Mineral Royalty and Coal Lease Bonus Revenues



Constant Dollars: Base is 1982-84

Section 5 – Common School Land Income Revenue

Income to the Common School Land Income Account (CSLIA) is derived from the investment of the Common School Permanent Land Fund (CSPLF) and from grazing fees and other leases of public lands dedicated to schools. This income is deposited into the School Foundation Program account (SFP). Please refer to the following table for estimates of annual income and differences from the January 2012 forecast.

The CSLIA received significant revenues in FY 2012 from investment income. Specifically, net investment income in FY 2012 amounted to \$102.4 million, or \$49.4 million in excess of the January 2012 forecast. The primary source of this increased revenue was capital gains distributions from the CSPLF. The CSLIA also received income from fees and leases in FY 2012 totaling \$26.2 million, down substantially from the FY 2011 level of \$112.6 million. Of the FY 2012 total, \$17.1 million was state lease bonus revenue from competitive oil and gas auction sales conducted by the Office of State Lands and Investments (OSLI). By contrast, in FY 2011 bonus revenue exceeded \$103.8 million.

Given the higher than anticipated investment income derived from the CSPLF, the investment revenue exceeded the spending policy amount for the CSPLF of \$92.0 million by \$7.5 million. The excess \$7.5 million was subsequently directed to the CSPLF Spending Policy Reserve Account, bringing the balance in the Reserve Account to \$69.5 million. Per statute, the maximum amount to be held in the CSPLF Spending Policy Reserve Account, or 75 percent of the spending policy amount, is \$69 million. Therefore, \$462,000 was deposited back to the corpus of the CSPLF.

Based upon the estimates of yield for FY 13 through FY 18, the projected investment income from the CSPLF has been increased throughout the forecast period, with yields projected at levels slightly less than those projected for the PWMTF. Specifically, the anticipated yields for FY 13 are 2.41 percent, while yields in future years are estimated to be 2.31 percent. As noted previously, there was a significant increase in state lease bonus revenue to the CSLIA in the past two fiscal years from competitive oil and gas auction sales conducted by the OSLI. There is one more competitive lease sale scheduled by OSLI in CY 2012, and three more lease sales are scheduled for CY 2013. However, consistent with CREG's policy regarding federal coal lease bonus revenues, state lease bonuses will be included in forecasted revenues only after lease sales have taken place and funds have been received. Projected fee and lease revenues are estimated at \$6 million FY 2014 through FY 2018, somewhat below the near-term average history.

Common School Land Income Forecast (millions of dollars)

Fiscal Year	Investment Income October Estimate	Fees and Leases October Estimate	Total October Estimate	Difference from Jan. Estimate
2013	\$58.0	\$10.0	\$68.0	\$6.6
2014	\$60.3	\$6.0	\$66.3	\$2.8
2015	\$65.1	\$6.0	\$71.1	\$5.1
2016	\$69.7	\$6.0	\$75.7	\$7.3
2017	\$74.3	\$6.0	\$80.3	N/A
2018	\$78.9	\$6.0	\$84.9	N/A

The Common School Land Income Fund historical revenues are presented below.

Common School Land Income History (millions of dollars)

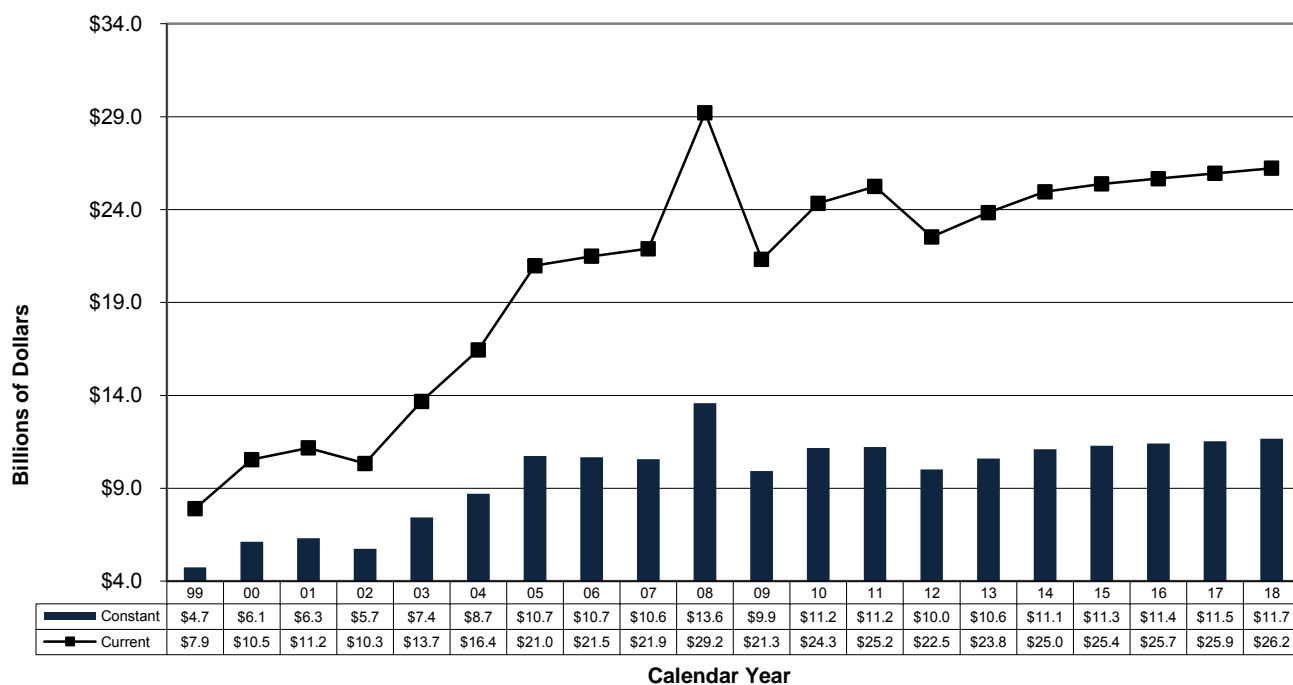
Fiscal Year	Total
2007	\$ 81.0
2008	\$161.4
2009	\$ 71.3
2010	\$100.5
2011	\$216.0
2012	\$128.6

Section 6 – Total State Assessed Valuation

Please refer to Section 1 of this report for detailed information about the minerals price and production assumptions that form the basis of the minerals portion of the state assessed valuation forecast.

Assessed valuation projections are shown in Table 9 at the back of this report. Statewide assessed valuation for non-mineral property set a record high in CY 2011 at \$9.056 billion, exceeding January's forecast by \$210 million (or 2.4 percent). In addition to the changes made in the minerals projections, this forecast incorporates a two percent per year increase for non-mineral property. Although this forecast begins with a larger actual base year in CY 2011 than originally anticipated, the projected increases begin immediately, rather than delaying them one year and are consistent with the two percent assumption included in the January 2012 report. In keeping with the group's other projection assumptions, it is believed that the current economic conditions will provide modest economic growth over the projection period.

Chart 6: Total Assessed Valuation



Constant Dollars: Base is 1982-84

Table 1
General Fund Revenues
Fiscal Year Collections by Source

Fiscal Year	Severance Tax	Sales and Use Tax (1)	PWMTF Income (2), (3)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (4)	Penalties and Interest	Federal Aid and Grants	All Other (5)	Total
Historical:											
1989	\$65,367,573	\$99,708,266	\$71,052,004	\$15,393,558	\$11,398,481	\$10,499,179	\$9,468,713	\$1,217,875	\$1,012,708	\$14,405,473	\$299,523,830
1990	\$73,864,746	\$102,252,096	\$86,158,060	\$51,598,408	\$10,623,799	\$10,881,256	\$7,380,639	\$2,764,571	\$741,608	\$16,814,383	\$363,079,566
1991	\$78,889,482	\$111,366,871	\$94,158,421	\$40,114,352	\$10,436,327	\$13,321,463	\$8,631,598	\$3,469,433	\$2,565,637	\$17,464,332	\$380,417,916
1992	\$67,713,268	\$116,406,047	\$92,724,655	\$53,947,753	\$13,488,336	\$12,353,440	\$11,455,456	\$4,149,286	\$4,483,988	\$11,701,269	\$388,423,498
1993	\$65,814,526	\$125,383,480	\$88,342,154	\$26,054,629	\$14,621,580	\$12,811,231	\$8,464,892	\$3,304,417	\$7,368,651	\$10,789,229	\$362,954,789
1994	\$65,235,499	\$187,419,645	\$86,042,101	\$22,414,934	\$15,306,680	\$12,684,658	\$14,244,237	\$4,630,812	\$7,799,017	\$33,186,280	\$448,963,863
1995	\$56,478,509	\$209,710,060	\$85,608,439	\$27,163,995	\$16,043,934	\$13,800,083	\$4,071,087	\$9,539,220	\$10,570,977	\$12,072,088	\$445,058,392
1996	\$61,649,241	\$208,985,935	\$86,526,776	\$27,187,921	\$16,660,919	\$12,536,616	\$3,998,696	\$2,007,193	\$11,110,620	\$13,818,622	\$444,482,539
1997	\$70,906,043	\$215,183,851	\$92,221,049	\$24,230,603	\$17,795,890	\$13,458,008	\$5,198,340	\$5,601,208	\$11,866,009	\$12,326,030	\$468,787,031
1998	\$69,557,973	\$234,725,638	\$101,277,447	\$23,368,069	\$18,171,735	\$13,320,789	\$5,979,414	\$6,766,153	\$10,557,300	\$16,563,929	\$500,288,447
1999	\$58,924,423	\$234,725,590	\$106,845,392	\$25,322,337	\$20,333,143	\$11,438,251	\$7,009,009	\$5,873,055	\$10,293,095	\$19,488,056	\$500,252,351
2000	\$83,616,343	\$262,338,523	\$117,485,136	\$26,191,754	\$18,799,203	\$13,628,848	\$14,829,611	\$5,809,027	\$8,189,111	\$64,712,342	\$615,599,898
2001	\$139,104,484	\$296,341,913	\$97,378,092	\$34,849,907	\$20,569,692	\$15,029,401	\$10,085,700	\$6,612,961	\$10,946,298	\$21,301,693	\$652,220,141
2002	\$117,185,445	\$313,077,987	\$90,510,496	\$29,114,751	\$20,858,833	\$17,099,710	\$7,532,683	\$6,359,976	\$8,878,403	\$27,328,449	\$637,946,733
2003	\$149,549,109	\$300,953,910	\$58,647,855	\$19,214,275	\$20,467,084	\$19,598,042	\$8,199,193	\$10,131,822	\$10,590,119	\$27,332,601	\$624,684,010
2004	\$184,408,599	\$326,625,269	\$98,110,315	\$28,716,923	\$24,260,907	\$21,745,077	\$5,315,629	\$9,031,984	\$11,651,917	\$34,686,832	\$744,553,452
2005	\$225,275,895	\$363,846,232	\$87,789,396	\$39,340,611	\$26,460,644	\$23,962,541	\$5,674,323	\$11,571,551	\$8,313,378	\$41,702,561	\$833,937,132
2006	\$240,254,868	\$421,438,545	\$123,952,616	\$65,048,984	\$24,733,817	\$24,889,058	\$5,842,094	\$17,153,208	\$10,264,260	\$42,493,736	\$976,071,186
2007	\$213,964,458	\$479,072,573	\$150,487,083	\$90,590,111	\$29,478,126	\$28,164,990	\$6,301,203	\$15,248,945	\$10,830,645	\$46,156,155	\$1,070,294,289
2008	\$257,859,263	\$504,711,048	\$321,357,789	\$105,567,137	\$30,458,234	\$26,251,292	\$10,704,460	\$6,443,234	\$9,819,073	\$46,743,278	\$1,319,914,808
2009	\$217,580,767	\$492,443,467	\$135,264,226	\$89,969,956	\$33,780,336	\$23,978,875	\$6,276,827	\$11,878,190	\$9,159,713	\$44,485,273	\$1,064,817,630
2010	\$226,994,930	\$412,845,265	\$139,450,800	\$117,295,842	\$33,254,667	\$23,805,596	\$21,431,697	\$13,962,941	\$10,686,279	\$46,344,453	\$1,046,072,470
2011	\$230,313,366	\$470,905,619	\$215,755,659	\$90,718,694	\$35,503,191	\$23,210,774	\$29,554,028	\$12,000,700	\$11,388,412	\$55,715,767	\$1,175,066,210
2012	\$221,153,387	\$497,683,644	\$235,847,144	\$112,352,685	\$38,218,559	\$24,446,393	\$7,602,898	\$11,229,632	\$10,065,657	\$45,243,811	\$1,203,843,810
Projected:											
2013	\$208,400,000	\$505,300,000	\$134,200,000	\$82,700,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,053,100,000
2014	\$220,300,000	\$512,100,000	\$133,300,000	\$83,300,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,071,500,000
2015	\$227,400,000	\$517,600,000	\$141,600,000	\$86,800,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,095,900,000
2016	\$229,500,000	\$521,100,000	\$150,100,000	\$89,700,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,112,900,000
2017	\$230,700,000	\$524,800,000	\$158,600,000	\$92,600,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,129,200,000
2018	\$231,800,000	\$528,600,000	\$167,100,000	\$95,500,000	\$38,200,000	\$22,800,000	\$5,900,000	\$11,000,000	\$0	\$44,600,000	\$1,145,500,000

- (1) - Chapter 183, 2011 Session Laws created a credit to vendors and direct payors for the collection and payment of sales and use taxes, effective January 1, 2012. If vendors and direct payors pay their sales and use taxes due by the 15th day of the month, they are allowed to deduct a credit from sales and use taxes due of up to \$500 per month. This credit will only be deducted from the sales and use taxes distributed to the General Fund. This credit is estimated to be \$5.0 million per year in FY13-FY18.
- (2) - Chapter 14, 2000 Session Laws established an investment income spending policy for the Permanent Wyoming Mineral Trust Fund (PWMTF). Investment earnings from the PWMTF in excess of the spending policy are appropriated from the General Fund to the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA). The PWMTF income amounts shown in the table above reflect total investment earnings from the PWMTF, including the investment earnings in excess of the spending policy amounts appropriated to the PWMTFRA. PWMTF income exceeded the spending policy amount by \$10,598,474 in FY04, by \$19,485,440 in FY06, by \$32,869,204 in FY07, by \$185,102,897 in FY08, and by \$23,335,013 in FY11. PWMTF income is projected to be less than the spending policy amount in FY13-FY18. The Legislature appropriated \$30 million of FY12 PWMTF investment earnings in excess of the January 2012 CREG forecast to the Abandoned Mine Land Funds Balancing Account in Chapter 26, 2012 Session Laws.
- (3) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.
- (4) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions is roughly \$15.5 million in FY10, \$21.6 million in FY11, and \$2.2 million in FY12.
- (5) - This category includes all 1200 series tax revenue; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included \$21.0 million in revenue from a single estate settlement, and in FY00 it totaled \$50.8 million. Inheritance Taxes are included at diminished rates beginning in FY04 due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

Table 2
General Fund Revenues
Biennial Collections by Source

Biennium	Severance Tax	Sales and Use Tax (1)	PWMTF Income (2), (3)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (4)	Penalties and Interest	Federal Aid and Grants	All Other (5)	Total
Historical:											
1989-90	\$139,232,319	\$201,960,362	\$157,210,064	\$66,991,966	\$22,022,280	\$21,380,435	\$16,849,352	\$3,982,446	\$1,754,316	\$31,219,856	\$662,603,396
1991-92	\$146,602,750	\$227,772,918	\$186,883,076	\$94,062,105	\$23,924,663	\$25,674,903	\$20,087,054	\$7,618,719	\$7,049,625	\$29,165,601	\$768,841,414
1993-94	\$131,050,025	\$312,803,125	\$174,384,255	\$48,469,563	\$29,928,260	\$25,495,889	\$22,709,129	\$7,935,229	\$15,167,668	\$43,975,509	\$811,918,652
1995-96	\$118,127,750	\$418,695,995	\$172,135,215	\$54,351,916	\$32,704,853	\$26,336,699	\$8,069,783	\$11,546,413	\$21,681,597	\$25,890,710	\$889,540,931
1997-98	\$140,464,016	\$449,909,489	\$193,498,496	\$47,598,672	\$35,967,625	\$26,778,797	\$11,177,754	\$12,367,361	\$22,423,309	\$28,889,959	\$969,075,478
1999-00	\$142,540,766	\$497,064,113	\$224,330,528	\$51,514,091	\$39,132,346	\$25,067,099	\$21,838,620	\$11,682,082	\$18,482,206	\$84,200,398	\$1,115,852,249
2001-02	\$256,289,929	\$609,419,900	\$187,888,588	\$63,964,658	\$41,428,525	\$32,129,111	\$17,618,383	\$12,972,937	\$19,824,701	\$48,630,142	\$1,290,166,874
2003-04	\$333,957,708	\$627,579,179	\$156,758,170	\$47,931,198	\$44,727,991	\$41,343,119	\$13,514,822	\$19,163,806	\$22,242,036	\$62,019,433	\$1,369,237,462
2005-06	\$465,530,763	\$785,284,777	\$211,742,012	\$104,389,595	\$51,194,461	\$48,851,599	\$11,516,417	\$28,724,759	\$18,577,638	\$84,196,297	\$1,810,008,318
2007-08	\$471,823,721	\$983,783,621	\$471,844,872	\$196,157,248	\$59,936,360	\$54,416,282	\$17,005,663	\$21,692,179	\$20,649,718	\$92,899,433	\$2,390,209,097
2009-10	\$444,575,697	\$905,288,732	\$274,715,026	\$207,265,798	\$67,035,003	\$47,784,471	\$27,708,524	\$25,841,131	\$19,845,992	\$90,829,726	\$2,110,890,100
2011-12	\$451,466,753	\$968,589,263	\$451,602,803	\$203,071,379	\$73,721,750	\$47,657,167	\$37,156,926	\$23,230,332	\$21,454,069	\$100,959,578	\$2,378,910,020
Projected:											
2013-14	\$428,700,000	\$1,017,400,000	\$267,500,000	\$166,000,000	\$76,400,000	\$45,600,000	\$11,800,000	\$22,000,000	\$0	\$89,200,000	\$2,124,600,000
2015-16	\$456,900,000	\$1,038,700,000	\$291,700,000	\$176,500,000	\$76,400,000	\$45,600,000	\$11,800,000	\$22,000,000	\$0	\$89,200,000	\$2,208,800,000
2017-18	\$462,500,000	\$1,053,400,000	\$325,700,000	\$188,100,000	\$76,400,000	\$45,600,000	\$11,800,000	\$22,000,000	\$0	\$89,200,000	\$2,274,700,000

- (1) - Chapter 183, 2011 Session Laws created a credit to vendors and direct payors for the collection and payment of sales and use taxes, effective January 1, 2012. If vendors and direct payors pay their sales and use taxes due by the 15th day of the month, they are allowed to deduct a credit from sales and use taxes due of up to \$500 per month. This credit will only be deducted from the sales and use taxes distributed to the General Fund. This credit is estimated to be \$5.0 million per year in FY13-FY18.
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- (3) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.
- (4) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions is roughly \$15.5 million in FY10, \$21.6 million in FY11, and \$2.2 million in FY12.
- (5) - This category includes all 1200 series tax revenue; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included \$21.0 million in revenue from a single estate settlement, and in FY00 it totaled \$50.8 million. Inheritance Taxes are included at diminished rates beginning in FY04 due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

Table 3
Severance Tax Assumptions:
Price & Production Levels for
Major Mineral Commodities

Calendar Year	Crude Oil (1)		Natural Gas (2)		Coal (3)		Trona (4)	
	Price	Production (Bbls)	Price	Production (Mcf)	Price	Production (Tons)	Price	Production (Tons)
2012	\$80.00	57,000,000	\$3.35	2,270,000,000	\$13.44	404,700,000	\$80.00	19,000,000
2013	\$85.00	57,500,000	\$3.75	2,270,000,000	\$13.46	413,200,000	\$80.00	19,100,000
2014	\$85.00	58,000,000	\$4.10	2,315,400,000	\$13.45	421,100,000	\$80.00	19,200,000
2015	\$85.00	58,500,000	\$4.10	2,361,700,000	\$13.44	428,900,000	\$80.00	19,300,000
2016	\$85.00	58,500,000	\$4.10	2,361,700,000	\$13.43	437,800,000	\$80.00	19,400,000
2017	\$85.00	58,500,000	\$4.10	2,361,700,000	\$13.43	445,800,000	\$80.00	19,500,000
2018	\$85.00	58,500,000	\$4.10	2,361,700,000	\$13.41	454,400,000	\$80.00	19,500,000

- (1) - Price is the average gross sales price for all Wyoming oil production. Production is the total volume of all oil produced in Wyoming, including stripper, tertiary, other oil, and lease condensate.
- (2) - Price is the average gross sales price for all Wyoming natural gas production. Production is the total volume of all gas produced in Wyoming, including methane, carbon dioxide, natural gas liquids, and all other related products.
- (3) - Price is the average gross sales price for all Wyoming coal production. Production is the total volume of all coal produced in Wyoming, including surface and underground.
- (4) - Price is the average gross sales price for all Wyoming trona production. Production is the total volume of all trona ore produced in Wyoming.

Table 4
Mineral Severance Taxes
Fiscal Year Distribution by Account

Fiscal Year	General Fund	Budget Reserve Acct	Cities, Towns, Counties and Special Districts Capital Construction													Totals (7)	
			PWMTF (1)	Water I	Water II	Water III (2)	Highway Fund (3),(4)	Cities and Towns	Counties	School Foundation (3),(4)	Community Colleges (3)	State Aid County Roads	Others (5),(6)				
Historical:																	
1989	\$65,367,573	\$28,355,082	\$50,788,173	\$15,526,962	\$3,839,681	\$0	\$36,510,014	\$17,278,565	\$5,759,522	\$5,317,075	\$1,772,358	\$0	\$0	\$0	\$0	\$230,515,005	
1990	\$73,864,746	\$31,525,285	\$56,348,413	\$15,472,960	\$4,366,001	\$0	\$32,897,511	\$19,647,004	\$6,549,001	\$5,548,483	\$1,849,494	\$0	\$0	\$3,309,044	\$0	\$251,377,942	
1991	\$78,889,482	\$33,252,405	\$59,532,144	\$16,226,268	\$4,677,947	\$0	\$34,650,567	\$21,050,761	\$7,016,920	\$5,713,598	\$1,904,533	\$0	\$0	\$0	\$0	\$262,914,625	
1992	\$67,713,268	\$31,428,737	\$53,234,067	\$20,548,813	\$3,773,409	\$0	\$34,412,199	\$16,980,339	\$5,660,113	\$6,481,843	\$2,160,614	\$0	\$0	\$2,904,537	\$0	\$245,297,939	
1993	\$65,814,526	\$44,976,123	\$53,381,267	\$16,157,633	\$3,885,335	\$0	\$21,617,005	\$17,484,005	\$5,828,002	\$16,083,054	\$1,969,302	\$0	\$0	\$6,768,414	\$0	\$253,964,666	
1994	\$65,235,499	\$39,069,045	\$51,963,898	\$15,872,306	\$3,797,888	\$0	\$18,230,924	\$17,090,389	\$5,696,796	\$0	\$0	\$0	\$0	\$7,902,361	\$0	\$224,859,106	
1995	\$56,478,509	\$26,476,699	\$43,376,204	\$15,674,745	\$2,825,089	\$0	\$10,318,318	\$12,712,811	\$4,917,916	\$97,164	\$32,388	\$1,566,875	\$2,449,126	\$7,330,216	\$0	\$184,256,060	
1996	\$61,649,241	\$29,841,991	\$48,754,014	\$17,115,874	\$3,119,263	\$0	\$6,753,451	\$14,036,621	\$5,779,890	\$36,438	\$12,146	\$4,876,813	\$3,963,660	\$7,630,161	\$203,569,563	\$0	
1997	\$70,906,043	\$33,499,478	\$56,747,014	\$16,902,063	\$3,908,387	\$0	\$7,572,081	\$17,587,656	\$7,135,927	\$12,442	\$4,147	\$5,334,713	\$4,584,152	\$8,584,975	\$232,779,078	\$0	
1998	\$69,557,973	\$33,150,457	\$54,876,669	\$19,794,771	\$3,400,755	\$0	\$7,117,864	\$15,303,290	\$6,384,654	\$111,632	\$37,211	\$3,293,381	\$4,487,973	\$10,018,785	\$227,535,415	\$0	
1999	\$58,924,423	\$28,164,693	\$48,664,636	\$18,123,904	\$2,753,030	\$0	\$0	\$12,388,590	\$5,321,530	\$4,814,813	\$3,974	\$3,395,400	\$4,438,397	\$9,465,814	\$196,459,204	\$0	
2000	\$83,616,343	\$39,082,122	\$69,719,687	\$18,040,045	\$4,779,071	\$0	\$9,108,600	\$21,506,037	\$8,559,273	\$1,415,109	\$901	\$4,346,563	\$4,898,265	\$10,050,960	\$275,122,976	\$0	
2001	\$139,104,482	\$57,915,048	\$112,995,802	\$20,783,056	\$9,391,114	\$0	\$28,530,106	\$33,130,343	\$15,640,647	\$24,070	\$2,674	\$4,982,504	\$5,593,506	\$19,879,926	\$447,973,278	\$0	
2002	\$117,185,445	\$39,270,594	\$72,269,085	\$19,319,789	\$3,435,755	\$0	\$7,435,471	\$15,101,587	\$6,334,307	\$0	\$0	\$4,386,530	\$4,495,040	\$10,200,358	\$299,433,961	\$0	
2003	\$149,549,109	\$105,317,276	\$104,690,345	\$19,242,468	\$3,323,943	\$0	\$6,950,287	\$14,628,852	\$6,136,020	\$0	\$0	\$4,400,000	\$4,500,000	\$10,387,922	\$429,126,222	\$0	
2004	\$184,408,599	\$171,441,376	\$136,108,467	\$19,858,973	\$3,412,847	\$0	\$7,717,057	\$15,004,762	\$6,293,694	\$0	\$0	\$4,386,528	\$4,495,031	\$10,439,594	\$563,566,928	\$0	
2005	\$225,275,895	\$251,580,640	\$176,579,787	\$19,274,886	\$3,570,457	\$0	\$7,958,111	\$15,671,001	\$6,573,145	\$0	\$0	\$4,386,525	\$4,495,025	\$11,291,382	\$726,656,854	\$0	
2006	\$240,254,868	\$279,579,500	\$406,945,374	\$19,200,918	\$3,660,548	\$775,114	\$8,269,185	\$16,162,339	\$6,622,389	\$0	\$0	\$3,611,540	\$4,495,031	\$11,500,112	\$1,001,076,918	\$0	
2007	\$213,964,458	\$228,678,827	\$346,588,461	\$20,038,040	\$3,493,592	\$775,143	\$8,159,373	\$15,410,957	\$6,371,940	\$0	\$0	\$3,611,545	\$4,495,042	\$12,211,542	\$863,798,920	\$0	
2008	\$257,859,263	\$323,214,288	\$443,081,307	\$19,297,547	\$3,229,980	\$775,217	\$6,610,973	\$14,224,389	\$5,976,585	\$0	\$0	\$3,611,614	\$4,495,110	\$11,575,738	\$1,093,952,011	\$0	
2009	\$217,580,767	\$240,383,694	\$350,004,682	\$19,297,501	\$3,343,659	\$775,104	\$7,065,973	\$14,736,265	\$6,147,028	\$0	\$0	\$3,611,541	\$4,495,030	\$11,211,918	\$878,653,162	\$0	
2010	\$226,994,930	\$260,982,942	\$371,323,873	\$19,297,696	\$3,254,961	\$775,191	\$6,711,030	\$14,336,803	\$6,014,028	\$0	\$0	\$3,611,625	\$4,495,107	\$10,163,192	\$927,961,378	\$0	
2011	\$230,313,366	\$268,948,372	\$377,241,649	\$19,285,983	\$3,204,909	\$775,157	\$6,503,125	\$14,111,700	\$5,938,934	\$0	\$0	\$3,611,586	\$4,495,078	\$10,868,256	\$945,298,115	\$0	
2012	\$221,153,387	\$249,299,443	\$354,101,873	\$19,298,164	\$3,255,068	\$775,112	\$6,711,978	\$14,337,527	\$6,014,160	\$0	\$0	\$3,611,559	\$4,495,050	\$10,655,179	\$893,708,500	\$0	
Projected:																	
2013	\$208,400,000	\$223,800,000	\$331,600,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$11,700,000	\$834,000,000	\$0	
2014	\$220,300,000	\$247,700,000	\$356,700,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$12,000,000	\$895,200,000	\$0	
2015	\$227,400,000	\$261,800,000	\$370,900,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$12,200,000	\$930,800,000	\$0	
2016	\$229,500,000	\$266,000,000	\$374,800,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$12,500,000	\$941,300,000	\$0	
2017	\$230,700,000	\$268,400,000	\$376,800,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$12,700,000	\$947,100,000	\$0	
2018	\$231,800,000	\$270,700,000	\$378,800,000	\$19,300,000	\$3,300,000	\$800,000	\$6,700,000	\$14,300,000	\$6,000,000	\$0	\$0	\$3,600,000	\$4,500,000	\$13,000,000	\$952,800,000	\$0	

- (1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the additional severance taxes to the PWMTF (\$74,264,775) was diverted to the PWMTF Reserve Account in FY10.
- (2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.
- (3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.
- (4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additior fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from \$11.7 to \$13.0 million per year are projected to be diverted to these accounts in FY13 through FY18.
- (6) - This column includes \$5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded \$24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.
- (7) - FY98 revenues include \$8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include \$19.5 million and \$13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 5
Mineral Severance Taxes
Biennial Distribution by Account

Biennium	Cities, Towns, Counties and Special															
	General	Budget	PWMTF (1)	Water I	Water II	Water III (2)	Highway	Cities and	Counties	School	Community	Districts Capital	State Aid	Others (5),(6)	Totals (7)	
	Fund	Reserve Acct					Fund	Towns		Foundation	Colleges	Construction	County Roads			
Historical:																
1989-90	\$139,232,319	\$59,880,367	\$107,136,586	\$30,999,922	\$8,205,682	\$0	\$69,407,525	\$36,925,569	\$12,308,523	\$10,865,558	\$3,621,852		\$0	\$0	\$3,309,044	\$481,892,947
1991-92	\$146,602,750	\$64,681,142	\$112,766,211	\$36,775,081	\$8,451,356	\$0	\$69,062,766	\$38,031,100	\$12,677,033	\$12,195,441	\$4,065,147		\$0	\$0	\$2,904,537	\$508,212,564
1993-94	\$131,050,025	\$84,045,168	\$105,345,165	\$32,029,939	\$7,683,223	\$0	\$39,847,929	\$34,574,394	\$11,524,798	\$16,083,054	\$1,969,302		\$0	\$0	\$14,670,775	\$478,823,772
1995-96	\$118,127,750	\$56,318,690	\$92,130,218	\$32,790,619	\$5,944,352	\$0	\$17,071,769	\$26,749,432	\$10,697,806	\$133,602	\$44,534	\$6,443,688	\$6,412,786		\$14,960,377	\$387,825,623
1997-98	\$140,464,016	\$66,649,935	\$111,623,683	\$36,696,834	\$7,309,142	\$0	\$14,689,945	\$32,890,946	\$13,520,581	\$124,074	\$41,358	\$8,628,094	\$9,072,125		\$18,603,760	\$460,314,493
1999-00	\$142,540,766	\$67,246,815	\$118,384,323	\$36,163,949	\$7,532,101	\$0	\$9,108,600	\$33,894,627	\$13,880,803	\$6,229,922	\$4,875	\$7,741,963	\$9,336,662		\$19,516,774	\$471,582,180
2001-02	\$256,289,927	\$97,185,642	\$185,264,887	\$40,102,845	\$12,826,869	\$0	\$35,965,577	\$48,231,930	\$21,974,954	\$24,070	\$2,674	\$9,369,034	\$10,088,546		\$30,080,284	\$747,407,239
2003-04	\$333,957,708	\$276,758,652	\$240,798,812	\$39,101,441	\$6,736,790	\$0	\$14,667,344	\$29,633,614	\$12,429,714	\$0	\$0	\$8,786,528	\$8,995,031		\$20,827,516	\$992,693,150
2005-06	\$465,530,763	\$531,160,140	\$583,525,161	\$38,475,804	\$7,231,005	\$775,114	\$16,227,296	\$31,833,340	\$13,195,534	\$0	\$0	\$7,998,065	\$8,990,056		\$22,791,494	\$1,727,733,772
2007-08	\$471,823,721	\$551,893,115	\$789,669,768	\$39,335,587	\$6,723,572	\$1,550,360	\$14,770,346	\$29,635,346	\$12,348,525	\$0	\$0	\$7,223,159	\$8,990,152		\$23,787,280	\$1,957,750,931
2009-10	\$444,575,697	\$501,366,636	\$721,328,555	\$38,595,197	\$6,598,620	\$1,550,295	\$13,777,003	\$29,073,068	\$12,161,056	\$0	\$0	\$7,223,166	\$8,990,137		\$21,375,110	\$1,806,614,540
2011-12	\$451,466,753	\$518,247,815	\$731,343,522	\$38,584,147	\$6,459,977	\$1,550,269	\$13,215,103	\$28,449,227	\$11,953,094	\$0	\$0	\$7,223,145	\$8,990,128		\$21,523,435	\$1,839,006,615
Projected:																
2013-14	\$428,700,000	\$471,500,000	\$688,300,000	\$38,600,000	\$6,600,000	\$1,600,000	\$13,400,000	\$28,600,000	\$12,000,000	\$0	\$0	\$7,200,000	\$9,000,000		\$23,700,000	\$1,729,200,000
2015-16	\$456,900,000	\$527,800,000	\$745,700,000	\$38,600,000	\$6,600,000	\$1,600,000	\$13,400,000	\$28,600,000	\$12,000,000	\$0	\$0	\$7,200,000	\$9,000,000		\$24,700,000	\$1,872,100,000
2017-18	\$462,500,000	\$539,100,000	\$755,600,000	\$38,600,000	\$6,600,000	\$1,600,000	\$13,400,000	\$28,600,000	\$12,000,000	\$0	\$0	\$7,200,000	\$9,000,000		\$25,700,000	\$1,899,900,000

- (1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the additional severance taxes to the PWMTF (\$74,264,775) was diverted to the PWMTF Reserve Account in FY10.
- (2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.
- (3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.
- (4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from \$11.7 to \$13.0 million per year are projected to be diverted to these accounts in FY13 through FY18.
- (6) - This column includes \$5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded \$24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.
- (7) - FY98 revenues include \$8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include \$19.5 million and \$13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 6
Mineral Severance Taxes to All Accounts
Fiscal Year Distribution by Mineral

Fiscal Year	Crude Oil (1)	Natural Gas (2)	Coal (3),(4)	Trona (4)	Others	Total
Historical:						
1989	\$78,039,790	\$55,796,358	\$89,123,775	\$5,490,181	\$2,064,904	\$230,515,008
1990	\$101,473,717	\$50,223,894	\$89,108,141	\$9,556,925	\$1,015,266	\$251,377,943
1991	\$106,770,475	\$52,753,168	\$93,419,414	\$8,986,049	\$985,519	\$262,914,625
1992	\$84,191,316	\$45,182,072	\$103,815,239	\$11,390,252	\$719,060	\$245,297,939
1993	\$77,331,326	\$59,122,246	\$100,349,235	\$10,588,977	\$1,168,752	\$253,964,664
1994	\$66,270,807	\$70,277,554	\$75,192,986	\$7,247,448	\$634,798	\$224,859,107
1995	\$56,833,877	\$43,372,402	\$74,797,503	\$8,463,810	\$788,469	\$184,256,061
1996	\$63,060,970	\$48,186,888	\$81,511,782	\$10,025,148	\$784,775	\$203,569,563
1997	\$64,544,014	\$76,010,393	\$80,676,620	\$10,553,905	\$994,148	\$232,779,080
1998	\$43,060,380	\$80,346,880	\$92,985,342	\$10,188,026	\$954,788	\$227,535,416
1999	\$29,660,885	\$73,928,406	\$85,333,688	\$6,547,419	\$988,806	\$196,459,204
2000	\$57,322,887	\$120,540,411	\$85,163,673	\$10,959,901	\$1,156,732	\$275,143,604
2001	\$74,664,462	\$266,647,882	\$97,478,127	\$8,332,546	\$850,262	\$447,973,279
2002	\$54,598,527	\$128,073,614	\$109,711,373	\$6,012,061	\$1,038,386	\$299,433,961
2003	\$68,127,067	\$229,972,369	\$122,317,716	\$7,539,180	\$1,169,890	\$429,126,222
2004	\$71,557,596	\$349,664,757	\$133,353,154	\$7,758,262	\$1,233,159	\$563,566,928
2005	\$101,130,974	\$465,857,637	\$148,945,690	\$9,095,299	\$1,627,254	\$726,656,854
2006	\$133,837,369	\$673,431,324	\$180,844,372	\$9,776,115	\$3,187,738	\$1,001,076,918
2007	\$137,514,018	\$498,622,081	\$212,470,401	\$12,767,389	\$2,425,031	\$863,798,920
2008	\$214,996,247	\$625,637,562	\$235,891,670	\$14,773,518	\$2,653,014	\$1,093,952,011
2009	\$141,647,794	\$449,899,561	\$269,581,844	\$15,305,039	\$2,218,924	\$878,653,162
2010	\$174,006,343	\$471,483,636	\$265,939,154	\$13,832,896	\$2,699,349	\$927,961,378
2011	\$204,984,626	\$430,412,295	\$290,683,388	\$15,256,970	\$3,960,836	\$945,298,115
2012	\$236,830,862	\$346,218,365	\$289,415,763	\$16,830,671	\$4,412,839	\$893,708,500
Projected:						
2013	\$229,500,000	\$304,800,000	\$278,300,000	\$17,100,000	\$4,300,000	\$834,000,000
2014	\$238,800,000	\$350,300,000	\$283,900,000	\$17,200,000	\$5,000,000	\$895,200,000
2015	\$240,900,000	\$378,000,000	\$289,200,000	\$17,200,000	\$5,500,000	\$930,800,000
2016	\$241,900,000	\$381,700,000	\$294,800,000	\$17,400,000	\$5,500,000	\$941,300,000
2017	\$242,000,000	\$381,700,000	\$300,500,000	\$17,400,000	\$5,500,000	\$947,100,000
2018	\$242,000,000	\$381,700,000	\$306,100,000	\$17,500,000	\$5,500,000	\$952,800,000

(1) - The drop in revenues which occurred in FY99 was due, in part, to the reduced taxation rates put in place by Chapter 168 of the 1999 Session Laws, "Oil Producers Recovery - 2."

(2) - FY06 and FY07 natural gas revenues include \$19.5 million and \$13.3 million respectively in previously protested severance taxes from prior production years.

(3) - FY98 coal revenues include \$8.0 million in previously protested severance taxes from prior production years.

(4) - The drop in revenues which occurred in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.

Table 7
Federal Mineral Royalties (Including Coal Lease Bonuses) - Projections
Fiscal Year Distribution by Account

Fiscal Year	University of Wyoming (1)	School Foundation (2),(3),(7),(8)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Cities, Towns, Counties and Spec. Districts Capital Construction (4)	School Dist Cap Con (4),(5),(7)	Counties	State Aid to County Roads	LRI/BRA (1),(5),(7),(8)	Community Colleges (4)	Others (3)	Transportation Enterprise (6)	General Fund Administrative	Totals
Historical:															
1989	\$11,817,019	\$78,429,995	\$45,955,075	\$3,939,006	\$16,412,527	\$9,307,164	\$4,726,808	\$1,094,168	\$3,939,006	\$553,816	\$0	\$0	\$0	\$0	\$176,174,584
1990	\$11,383,250	\$75,551,049	\$44,268,193	\$3,794,417	\$15,810,069	\$8,432,037	\$4,553,300	\$1,054,005	\$3,794,417	\$0	\$0	\$0	\$0	\$0	\$168,640,737
1991	\$14,710,885	\$97,636,685	\$51,215,672	\$4,903,628	\$20,431,784	\$11,721,452	\$5,884,354	\$1,362,119	\$10,896,952	\$824,500	\$0	\$723,919	\$0	\$0	\$220,311,950
1992	\$12,345,895	\$80,909,450	\$42,441,341	\$4,063,533	\$16,931,386	\$9,111,810	\$4,876,239	\$1,128,759	\$9,030,073	\$1,489,658	\$0	\$201,132	\$0	\$0	\$182,529,276
1993	\$11,483,887	\$76,218,983	\$44,659,560	\$3,827,962	\$15,949,843	\$15,187,193	\$4,593,555	\$1,063,323	\$3,827,962	\$9,680,610	\$0	\$3,000,000	\$0	\$0	\$189,492,878
1994	\$12,009,131	\$79,705,044	\$46,702,174	\$4,003,044	\$16,679,348	\$15,876,859	\$4,803,652	\$1,111,957	\$4,003,044	\$9,981,207	\$0	\$3,000,000	\$0	\$0	\$197,875,460
1995	\$12,987,595	\$86,199,147	\$55,203,625	\$4,329,198	\$18,038,326	\$17,829,164	\$5,195,038	\$522,242	\$1,880,072	\$7,820,479	\$1,955,120	\$0	\$0	\$0	\$211,960,006
1996	\$11,890,980	\$78,920,874	\$56,184,189	\$3,963,660	\$16,515,250	\$14,630,439	\$4,756,392	\$0	\$0	\$8,559,295	\$2,139,824	\$0	\$0	\$0	\$197,560,903
1997	\$14,835,376	\$91,275,558	\$64,674,013	\$4,584,152	\$19,100,633	\$16,004,140	\$5,500,982	\$0	\$0	\$18,739,204	\$2,230,370	\$1,402,532	\$0	\$0	\$238,346,960
1998	\$15,018,540	\$89,360,543	\$61,313,911	\$4,487,974	\$18,697,362	\$9,975,145	\$7,709,622	\$0	\$0	\$14,094,136	\$581,013	\$2,013,448	\$0	\$0	\$223,251,694
1999	\$13,420,020	\$98,499,570	\$48,334,693	\$4,473,340	\$18,638,917	\$13,080,567	\$28,481,977	\$0	\$0	\$0	\$1,600,000	\$0	\$4,500,000	\$0	\$231,029,084
2000	\$19,885,932	\$101,996,286	\$56,432,177	\$4,902,424	\$19,588,385	\$13,795,708	\$29,154,892	\$0	\$0	\$46,949,577	\$1,600,000	\$7,545,467	\$7,242,000	\$0	\$309,092,848
2001	\$16,780,519	\$131,302,412	\$50,215,852	\$5,593,506	\$21,028,138	\$14,947,511	\$37,259,164	\$0	\$0	\$141,647,680	\$1,600,000	\$20,503,245	\$7,242,000	\$0	\$448,120,027
2002	\$13,365,000	\$132,342,234	\$35,059,328	\$4,455,000	\$18,562,500	\$13,050,000	\$73,143,236	\$0	\$0	\$47,829,775	\$1,600,000	\$0	\$7,242,000	\$2,000,000	\$348,649,073
2003	\$13,365,000	\$156,262,611	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$69,880,327	\$0	\$0	\$135,076,695	\$1,600,000	\$0	\$0	\$2,000,000	\$476,269,633
2004	\$13,365,000	\$191,090,662	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$43,514,047	\$0	\$0	\$204,711,904	\$1,600,000	\$0	\$0	\$2,000,000	\$554,366,613
2005	\$13,365,000	\$201,172,871	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$213,121,806	\$0	\$0	\$285,903,765	\$1,600,000	\$30,525,901	\$0	\$2,000,000	\$845,774,343
2006	\$13,365,000	\$88,704,000	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$203,999,794	\$0	\$0	\$440,092,088	\$1,600,000	\$220,112,064	\$0	\$2,000,000	\$1,067,957,946
2007	\$13,365,000	\$88,704,000	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$166,049,329	\$0	\$0	\$371,530,742	\$1,600,000	\$185,821,106	\$0	\$2,000,000	\$927,155,177
2008	\$13,365,000	\$287,243,293	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$181,137,080	\$0	\$0	\$534,000,228	\$1,600,000	\$68,540,929	\$0	\$2,000,000	\$1,185,971,530
2009	\$13,365,000	\$300,714,799	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$209,876,037	\$0	\$0	\$423,895,060	\$1,600,000	\$0	\$0	\$2,000,000	\$1,049,535,896
2010	\$13,365,000	\$299,236,295	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$43,468,169	\$0	\$0	\$420,967,494	\$1,600,000	\$0	\$0	\$2,000,000	\$878,721,958
2011	\$13,365,000	\$320,455,151	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$43,468,006	\$0	\$0	\$463,393,448	\$1,600,000	\$0	\$0	\$2,000,000	\$942,366,605
2012	\$13,365,000	\$291,863,708	\$62,017,500	\$4,455,000	\$18,562,500	\$13,050,000	\$141,575,795	\$0	\$0	\$406,218,740	\$1,600,000	\$0	\$0	\$2,000,000	\$954,708,243
Projected:															
2013	\$13,400,000	\$270,100,000	\$62,000,000	\$4,500,000	\$18,600,000	\$13,000,000	\$166,800,000	\$0	\$0	\$362,700,000	\$1,600,000	\$0	\$0	\$2,000,000	\$914,700,000
2014	\$13,400,000	\$285,600,000	\$62,000,000	\$4,500,000	\$18,600,000	\$13,000,000	\$137,500,000	\$0	\$0	\$393,700,000	\$1,600,000	\$0	\$0	\$2,000,000	\$931,900,000
2015	\$13,400,000	\$295,200,000	\$62,000,000	\$4,500,000	\$18,600,000	\$13,000,000	\$137,500,000	\$0	\$0	\$413,000,000	\$1,600,000	\$0	\$0	\$2,000,000	\$960,800,000
2016	\$13,400,000	\$298,500,000	\$62,000,000	\$4,500,000	\$18,600,000	\$13,000,000	\$137,500,000	\$0	\$0	\$419,700,000	\$1,600,000	\$0	\$0	\$2,000,000	\$970,800,000
2017	\$13,400,000	\$300,500,000	\$62,000,000	\$4,500,000	\$18,600,000	\$13,000,000	\$39,400,000	\$0	\$0	\$423,500,000	\$1,600,000	\$0	\$0	\$2,000,000	\$878,500,000
2018	\$13,400,000	\$302,400,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$427,400,000	\$0	\$0	\$0	\$2,000,000	\$841,100,000

- (1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of \$200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately \$12.2 million.
- (2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the \$200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of \$100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches \$105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches \$400 million. These distributions were completed in FY08.
- (4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY12 was \$145,329,795. The projected total coal lease bonuses for the forecast period are \$170.6 million in FY13, \$141.3 million in FY14-FY16, and \$43.2 million in FY14-FY17.
- (5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account were diverted to the School District Capital Construction Account.
- (6) - In FY99, \$4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, \$7,242,000 in highway FMR funds were diverted to this account.
- (7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.
- (8) - FY12 revenues were reduced by nearly \$14.0 million to reflect Wyoming's share of a refund of federal mineral royalty payments withheld by the Office of Natural Resources Revenue (ONRR). This refund was due to the overpayment of gas and scrubber condensate royalties discovered in a compliance review performed by ONRR. This resulted in reduced distributions to the School Foundation Program Account and the Budget Reserve Account.

Table 7(a)
Federal Mineral Royalties (without Coal Lease Bonuses) - Projections
Fiscal Year Distribution by Account
Cities, Towns,
Counties and Spec.

Fiscal Year	University of Wyoming (1)	School Foundation (2),(3),(5),(6)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Districts Capital Construction	School Dist Cap Con	Counties	State Aid to County Roads	LRI/BRA (1),(5),(6)	Others (3)	Transportation Enterprise (4)	General Fund Administrative	Totals
Historical:														
1989	\$11,817,019	\$78,429,995	\$45,955,075	\$3,939,006	\$16,412,527	\$8,753,348	\$4,726,808	\$1,094,168	\$3,939,006	\$0	\$0	\$0	\$0	\$175,066,952
1990	\$11,383,250	\$75,551,049	\$44,268,193	\$3,794,417	\$15,810,069	\$8,432,037	\$4,553,300	\$1,054,005	\$3,794,417	\$0	\$0	\$0	\$0	\$168,640,737
1991	\$14,710,885	\$97,636,685	\$51,215,672	\$4,903,628	\$20,431,784	\$10,896,952	\$5,884,354	\$1,362,119	\$10,896,952	\$0	\$723,919	\$0	\$0	\$218,662,950
1992	\$12,345,895	\$80,909,450	\$42,441,341	\$4,063,533	\$16,931,386	\$9,030,073	\$4,876,239	\$1,128,759	\$9,030,073	\$1,407,921	\$201,132	\$0	\$0	\$182,365,802
1993	\$11,483,887	\$76,218,983	\$44,659,560	\$3,827,962	\$15,949,843	\$4,269,333	\$4,593,555	\$1,063,323	\$3,827,962	\$0	\$3,000,000	\$0	\$0	\$168,894,408
1994	\$12,009,131	\$79,705,044	\$46,702,174	\$4,003,044	\$16,679,348	\$7,132,902	\$4,803,652	\$1,111,957	\$4,003,044	\$0	\$3,000,000	\$0	\$0	\$179,150,296
1995	\$12,987,595	\$86,199,147	\$54,997,375	\$4,329,198	\$18,038,326	\$8,259,816	\$5,195,038	\$522,242	\$1,880,072	\$0	\$0	\$0	\$0	\$192,408,809
1996	\$11,890,980	\$78,920,874	\$53,509,410	\$3,963,660	\$16,515,250	\$6,606,100	\$4,756,392	\$0	\$0	\$0	\$0	\$0	\$0	\$176,162,666
1997	\$14,835,376	\$91,275,558	\$61,886,051	\$4,584,152	\$19,100,633	\$7,640,253	\$5,500,982	\$0	\$0	\$9,817,725	\$1,402,532	\$0	\$0	\$216,043,262
1998	\$15,018,540	\$89,360,543	\$60,587,645	\$4,487,974	\$18,697,362	\$7,796,345	\$5,385,568	\$0	\$0	\$14,094,136	\$2,013,448	\$0	\$0	\$217,441,561
1999	\$13,420,020	\$98,499,570	\$46,459,693	\$4,473,340	\$18,638,917	\$7,455,567	\$5,368,009	\$0	\$0	\$0	\$0	\$4,500,000	\$0	\$198,815,116
2000	\$19,885,932	\$101,996,286	\$54,557,177	\$4,902,424	\$19,588,385	\$8,170,708	\$5,882,909	\$0	\$0	\$46,949,577	\$7,545,467	\$7,242,000	\$0	\$276,720,865
2001	\$16,780,519	\$131,302,412	\$48,340,852	\$5,593,506	\$21,028,138	\$9,322,511	\$6,712,209	\$0	\$0	\$141,647,680	\$20,503,245	\$7,242,000	\$0	\$408,473,072
2002	\$13,365,000	\$132,342,234	\$33,184,328	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$47,829,775	\$0	\$7,242,000	\$2,000,000	\$271,751,837
2003	\$13,365,000	\$156,262,611	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$135,076,695	\$0	\$0	\$2,000,000	\$402,635,306
2004	\$13,365,000	\$191,090,662	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$204,711,904	\$0	\$0	\$2,000,000	\$507,098,566
2005	\$13,365,000	\$201,172,871	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$285,903,765	\$30,525,901	\$0	\$2,000,000	\$628,898,537
2006	\$13,365,000	\$88,704,000	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$440,092,088	\$220,112,064	\$0	\$2,000,000	\$860,204,152
2007	\$13,365,000	\$88,704,000	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$371,530,742	\$185,821,106	\$0	\$2,000,000	\$757,351,848
2008	\$13,365,000	\$287,243,293	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$534,000,228	\$68,540,929	\$0	\$2,000,000	\$1,001,080,450
2009	\$13,365,000	\$300,714,799	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$423,895,060	\$0	\$0	\$2,000,000	\$835,905,859
2010	\$13,365,000	\$299,236,295	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$420,967,494	\$0	\$0	\$2,000,000	\$831,499,789
2011	\$13,365,000	\$320,455,151	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$463,393,448	\$0	\$0	\$2,000,000	\$895,144,599
2012	\$13,365,000	\$291,863,708	\$60,142,500	\$4,455,000	\$18,562,500	\$7,425,000	\$5,346,000	\$0	\$0	\$406,218,740	\$0	\$0	\$2,000,000	\$809,378,448
Projected:														
2013	\$13,400,000	\$270,100,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$362,700,000	\$0	\$0	\$2,000,000	\$744,100,000
2014	\$13,400,000	\$285,600,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$393,700,000	\$0	\$0	\$2,000,000	\$790,600,000
2015	\$13,400,000	\$295,200,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$413,000,000	\$0	\$0	\$2,000,000	\$819,500,000
2016	\$13,400,000	\$298,500,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$419,700,000	\$0	\$0	\$2,000,000	\$829,500,000
2017	\$13,400,000	\$300,500,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$423,500,000	\$0	\$0	\$2,000,000	\$835,300,000
2018	\$13,400,000	\$302,400,000	\$60,100,000	\$4,500,000	\$18,600,000	\$7,400,000	\$5,300,000	\$0	\$0	\$427,400,000	\$0	\$0	\$2,000,000	\$841,100,000

- (1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of \$200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately \$12.2 million.
- (2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the \$200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of \$100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches \$105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches \$400 million. These distributions were completed in FY08.
- (4) - In FY99, \$4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, \$7,242,000 in highway FMR funds were diverted to this account.
- (5) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account and the Budget Reserve Account.
- (6) - FY12 revenues were reduced by nearly \$14.0 million to reflect Wyoming's share of a refund of federal mineral royalty payments withheld by the Office of Natural Resources Revenue (ONRR). This refund was due to the overpayment of gas and scrubber condensate royalties discovered in a compliance review performed by ONRR. This resulted in reduced distributions to the School Foundation Program Account and the Budget Reserve Account.

Table 7(b)
Coal Lease Bonuses - Projections
Fiscal Year Distribution by Account

Fiscal Year	Cities, Towns, Counties and Spec. Districts Capital Construction (1)	Highway Fund (1)	LRI (2)	School Dist Cap Con (1),(2),(3)	Community Colleges (1)	Totals
Historic:						
1989	\$553,816	\$0	\$553,816	\$0	\$0	\$1,107,632
1990	\$0	\$0	\$0	\$0	\$0	\$0
1991	\$824,500	\$0	\$824,500	\$0	\$0	\$1,649,000
1992	\$81,737	\$0	\$81,737	\$0	\$0	\$163,474
1993	\$10,917,860	\$0	\$9,680,610	\$0	\$0	\$20,598,470
1994	\$8,743,957	\$0	\$9,981,207	\$0	\$0	\$18,725,164
1995	\$9,569,348	\$206,250	\$7,820,479	\$0	\$1,955,119	\$19,551,196
1996	\$8,024,339	\$2,674,779	\$8,559,295	\$0	\$2,139,823	\$21,398,236
1997	\$8,363,887	\$2,787,962	\$8,921,479	\$0	\$2,230,370	\$22,303,698
1998	\$2,178,800	\$726,266	\$0	\$2,324,054	\$581,013	\$5,810,133
1999	\$5,625,000	\$1,875,000	\$0	\$23,113,968	\$1,600,000	\$32,213,968
2000	\$5,625,000	\$1,875,000	\$0	\$23,271,983	\$1,600,000	\$32,371,983
2001	\$5,625,000	\$1,875,000	\$0	\$30,546,955	\$1,600,000	\$39,646,955
2002	\$5,625,000	\$1,875,000	\$0	\$67,797,236	\$1,600,000	\$76,897,236
2003	\$5,625,000	\$1,875,000	\$0	\$64,534,327	\$1,600,000	\$73,634,327
2004	\$5,625,000	\$1,875,000	\$0	\$38,168,047	\$1,600,000	\$47,268,047
2005	\$5,625,000	\$1,875,000	\$0	\$207,775,806	\$1,600,000	\$216,875,806
2006	\$5,625,000	\$1,875,000	\$0	\$198,653,794	\$1,600,000	\$207,753,794
2007	\$5,625,000	\$1,875,000	\$0	\$160,703,329	\$1,600,000	\$169,803,329
2008	\$5,625,000	\$1,875,000	\$0	\$175,791,080	\$1,600,000	\$184,891,080
2009	\$5,625,000	\$1,875,000	\$0	\$204,530,037	\$1,600,000	\$213,630,037
2010	\$5,625,000	\$1,875,000	\$0	\$38,122,169	\$1,600,000	\$47,222,169
2011	\$5,625,000	\$1,875,000	\$0	\$38,122,006	\$1,600,000	\$47,222,006
2012	\$5,625,000	\$1,875,000	\$0	\$136,229,795	\$1,600,000	\$145,329,795
Projected:						
2013	\$5,600,000	\$1,900,000	\$0	\$161,500,000	\$1,600,000	\$170,600,000
2014	\$5,600,000	\$1,900,000	\$0	\$132,200,000	\$1,600,000	\$141,300,000
2015	\$5,600,000	\$1,900,000	\$0	\$132,200,000	\$1,600,000	\$141,300,000
2016	\$5,600,000	\$1,900,000	\$0	\$132,200,000	\$1,600,000	\$141,300,000
2017	\$5,600,000	\$1,900,000	\$0	\$34,100,000	\$1,600,000	\$43,200,000
2018	\$0	\$0	\$0	\$0	\$0	\$0

- (1) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY12 was \$145,329,795. The projected total coal lease bonuses for the forecast period are \$170.6 million in FY13, \$141.3 million in FY14-FY16, and \$43.2 million in FY17.
- (2) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account were diverted to the School District Capital Construction Account.
- (3) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Capital Construction Account.

Table 8
Federal Mineral Royalties (Including Coal Lease Bonuses) - Projections
Biennial Distribution by Account

Biennium	University of Wyoming	School Foundation	Highway Fund	Highway Fund County Roads	Cities, Towns, Counties and Spec.			Counties	State Aid to County Roads	LRI/BRA	Community Colleges	Others	Transportation Enterprise	General Fund Administrative	Totals
					Cities and Towns	Districts Capital Construction	School Dist Cap Con								
	(1)	(2),(3),(7),(8)	(2),(4)			(4)	(4),(5),(7)			(1),(5),(7),(8)	(4)	(3)	(6)		
Historical:															
1989-90	\$23,200,269	\$153,981,044	\$90,223,268	\$7,733,423	\$32,222,596	\$17,739,201	\$9,280,108	\$2,148,173	\$7,733,423	\$553,816	\$0	\$0	\$0	\$0	\$344,815,321
1991-92	\$27,056,780	\$178,546,135	\$93,657,013	\$8,967,161	\$37,363,170	\$20,833,262	\$10,760,593	\$2,490,878	\$19,927,025	\$2,314,158	\$0	\$925,051	\$0	\$0	\$402,841,226
1993-94	\$23,493,018	\$155,924,027	\$91,361,734	\$7,831,006	\$32,629,191	\$31,064,052	\$9,397,207	\$2,175,280	\$7,831,006	\$19,661,817	\$0	\$6,000,000	\$0	\$0	\$387,368,338
1995-96	\$24,878,575	\$165,120,021	\$111,387,814	\$8,292,858	\$34,553,576	\$32,459,603	\$9,951,430	\$522,242	\$1,880,072	\$16,379,774	\$4,094,944	\$0	\$0	\$0	\$409,520,909
1997-98	\$29,853,916	\$180,636,101	\$125,987,924	\$9,072,126	\$37,797,995	\$25,979,285	\$13,210,604	\$0	\$0	\$32,833,340	\$2,811,383	\$3,415,980	\$0	\$0	\$461,598,654
1999-00	\$33,305,952	\$200,495,856	\$104,766,870	\$9,375,764	\$38,227,302	\$26,876,275	\$57,636,869	\$0	\$0	\$46,949,577	\$3,200,000	\$7,545,467	\$11,742,000	\$0	\$540,121,932
2001-02	\$30,145,519	\$263,644,646	\$85,275,180	\$10,048,506	\$39,590,638	\$27,997,511	\$110,402,400	\$0	\$0	\$189,477,455	\$3,200,000	\$20,503,245	\$14,484,000	\$2,000,000	\$796,769,100
2003-04	\$26,730,000	\$347,353,273	\$124,035,000	\$8,910,000	\$37,125,000	\$26,100,000	\$113,394,374	\$0	\$0	\$339,788,599	\$3,200,000	\$0	\$0	\$4,000,000	\$1,030,636,246
2005-06	\$26,730,000	\$289,876,871	\$124,035,000	\$8,910,000	\$37,125,000	\$26,100,000	\$417,121,600	\$0	\$0	\$725,995,853	\$3,200,000	\$250,637,965	\$0	\$4,000,000	\$1,913,732,289
2007-08	\$26,730,000	\$375,947,293	\$124,035,000	\$8,910,000	\$37,125,000	\$26,100,000	\$347,186,409	\$0	\$0	\$905,530,970	\$3,200,000	\$254,362,035	\$0	\$4,000,000	\$2,113,126,707
2009-10	\$26,730,000	\$599,951,094	\$124,035,000	\$8,910,000	\$37,125,000	\$26,100,000	\$253,344,206	\$0	\$0	\$844,862,554	\$3,200,000	\$0	\$0	\$4,000,000	\$1,928,257,854
2011-12	\$26,730,000	\$612,318,859	\$124,035,000	\$8,910,000	\$37,125,000	\$26,100,000	\$185,043,801	\$0	\$0	\$869,612,188	\$3,200,000	\$0	\$0	\$4,000,000	\$1,897,074,848
Projected:															
2013-14	\$26,800,000	\$555,700,000	\$124,000,000	\$9,000,000	\$37,200,000	\$26,000,000	\$304,300,000	\$0	\$0	\$756,400,000	\$3,200,000	\$0	\$0	\$4,000,000	\$1,846,600,000
2015-16	\$26,800,000	\$593,700,000	\$124,000,000	\$9,000,000	\$37,200,000	\$26,000,000	\$275,000,000	\$0	\$0	\$832,700,000	\$3,200,000	\$0	\$0	\$4,000,000	\$1,931,600,000
2017-18	\$26,800,000	\$602,900,000	\$122,100,000	\$9,000,000	\$37,200,000	\$20,400,000	\$44,700,000	\$0	\$0	\$850,900,000	\$1,600,000	\$0	\$0	\$4,000,000	\$1,719,600,000

- (1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of \$200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately \$12.2 million.
- (2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the \$200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of \$100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches \$105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches \$400 million. These distributions were completed in FY08.
- (4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY12 was \$145,329,795. The projected total coal lease bonuses for the forecast period are \$170.6 million in FY13, \$141.3 million in FY14-FY16, and \$43.2 million in FY14-FY17.
- (5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account have been diverted to the School District Capital Construction Account.
- (6) - In FY99, \$4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, \$7,242,000 in highway FMR funds were diverted to this account.
- (7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.
- (8) - FY12 revenues were reduced by nearly \$14.0 million to reflect Wyoming's share of a refund of federal mineral royalty payments withheld by the Office of Natural Resources Revenue (ONRR). This refund was due to the overpayment of gas and scrubber condensate royalties discovered in a compliance review performed by ONRR. This resulted in reduced distributions to the School Foundation Program Account and the Budget Reserve Account.

Table 8(a)
Federal Mineral Royalties (without Coal Lease Bonuses) - Projections
Biennial Distribution by Account

Biennium	Cities, Towns, Counties and Spec.													Totals
	University of Wyoming	School Foundation	Highway Fund	Highway Fund County Roads	Cities and Towns	Districts Capital Construction	School Dist Cap Con	Counties	State Aid to County Roads	LRI/BRA	Others	Transportation Enterprise	General Fund Administrative	
	(1)	(2),(3),(5),(6)	(2),(4)							(1),(5),(6)	(3)	(4)		
Historical:														
1989-90	\$23,200,269	\$153,981,044	\$90,223,268	\$7,733,423	\$32,222,596	\$17,185,385	\$9,280,108	\$2,148,173	\$7,733,423	\$0	\$0	\$0	\$0	\$343,707,689
1991-92	\$27,056,780	\$178,546,135	\$93,657,013	\$8,967,161	\$37,363,170	\$19,927,025	\$10,760,593	\$2,490,878	\$19,927,025	\$1,407,921	\$925,051	\$0	\$0	\$401,028,752
1993-94	\$23,493,018	\$155,924,027	\$91,361,734	\$7,831,006	\$32,629,191	\$11,402,235	\$9,397,207	\$2,175,280	\$7,831,006	\$0	\$6,000,000	\$0	\$0	\$348,044,704
1995-96	\$24,878,575	\$165,120,021	\$108,506,785	\$8,292,858	\$34,553,576	\$14,865,916	\$9,951,430	\$522,242	\$1,880,072	\$0	\$0	\$0	\$0	\$368,571,475
1997-98	\$29,853,916	\$180,636,101	\$122,473,696	\$9,072,126	\$37,797,995	\$15,436,598	\$10,886,550	\$0	\$0	\$23,911,861	\$3,415,980	\$0	\$0	\$433,484,823
1999-00	\$33,305,952	\$200,495,856	\$101,016,870	\$9,375,764	\$38,227,302	\$15,626,275	\$11,250,918	\$0	\$0	\$46,949,577	\$7,545,467	\$11,742,000	\$0	\$475,535,981
2001-02	\$30,145,519	\$263,644,646	\$81,525,180	\$10,048,506	\$39,590,638	\$16,747,511	\$12,058,209	\$0	\$0	\$189,477,455	\$20,503,245	\$14,484,000	\$2,000,000	\$680,224,909
2003-04	\$26,730,000	\$347,353,273	\$120,285,000	\$8,910,000	\$37,125,000	\$14,850,000	\$10,692,000	\$0	\$0	\$339,788,599	\$0	\$0	\$4,000,000	\$909,733,872
2005-06	\$26,730,000	\$289,876,871	\$120,285,000	\$8,910,000	\$37,125,000	\$14,850,000	\$10,692,000	\$0	\$0	\$725,995,853	\$250,637,965	\$0	\$4,000,000	\$1,489,102,689
2007-08	\$26,730,000	\$375,947,293	\$120,285,000	\$8,910,000	\$37,125,000	\$14,850,000	\$10,692,000	\$0	\$0	\$905,530,970	\$254,362,035	\$0	\$4,000,000	\$1,758,432,298
2009-10	\$26,730,000	\$599,951,094	\$120,285,000	\$8,910,000	\$37,125,000	\$14,850,000	\$10,692,000	\$0	\$0	\$844,862,554	\$0	\$0	\$4,000,000	\$1,667,405,648
2011-12	\$26,730,000	\$612,318,859	\$120,285,000	\$8,910,000	\$37,125,000	\$14,850,000	\$10,692,000	\$0	\$0	\$869,612,188	\$0	\$0	\$4,000,000	\$1,704,523,047
Projected:														
2013-14	\$26,800,000	\$555,700,000	\$120,200,000	\$9,000,000	\$37,200,000	\$14,800,000	\$10,600,000	\$0	\$0	\$756,400,000	\$0	\$0	\$4,000,000	\$1,534,700,000
2015-16	\$26,800,000	\$593,700,000	\$120,200,000	\$9,000,000	\$37,200,000	\$14,800,000	\$10,600,000	\$0	\$0	\$832,700,000	\$0	\$0	\$4,000,000	\$1,649,000,000
2017-18	\$26,800,000	\$602,900,000	\$120,200,000	\$9,000,000	\$37,200,000	\$14,800,000	\$10,600,000	\$0	\$0	\$850,900,000	\$0	\$0	\$4,000,000	\$1,676,400,000

- (1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of \$200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately \$12.2 million.
- (2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until \$20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.
- (3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the \$200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of \$100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches \$105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches \$400 million. These distributions were completed in FY08.
- (4) - In FY99, \$4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, \$7,242,000 in highway FMR funds were diverted to this account.
- (5) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account and the Budget Reserve Account.
- (6) - FY12 revenues were reduced by nearly \$14.0 million to reflect Wyoming's share of a refund of federal mineral royalty payments withheld by the Office of Natural Resources Revenue (ONRR). This refund was due to the overpayment of gas and scrubber condensate royalties discovered in a compliance review performed by ONRR. This resulted in reduced distributions to the School Foundation Program Account and the Budget Reserve Account.

Table 8(b)
Coal Lease Bonuses - Projections
Biennial Distribution by Account

Biennium	Cities, Towns, Counties and Spec. Districts Capital Construction (1)	Highway Fund (1)	LRI (2)	School Dist Cap Con (1),(2),(3)	Community Colleges (1)	Totals
Historic:						
1989-90	\$553,816	\$0	\$553,816	\$0	\$0	\$1,107,632
1991-92	\$906,237	\$0	\$906,237	\$0	\$0	\$1,812,474
1993-94	\$19,661,817	\$0	\$19,661,817	\$0	\$0	\$39,323,634
1995-96	\$17,593,687	\$2,881,029	\$16,379,774	\$0	\$4,094,942	\$40,949,432
1997-98	\$10,542,687	\$3,514,228	\$8,921,479	\$2,324,054	\$2,811,383	\$28,113,831
1999-00	\$11,250,000	\$3,750,000	\$0	\$46,385,951	\$3,200,000	\$64,585,951
2001-02	\$11,250,000	\$3,750,000	\$0	\$98,344,191	\$3,200,000	\$116,544,191
2003-04	\$11,250,000	\$3,750,000	\$0	\$102,702,374	\$3,200,000	\$120,902,374
2005-06	\$11,250,000	\$3,750,000	\$0	\$406,429,600	\$3,200,000	\$424,629,600
2007-08	\$11,250,000	\$3,750,000	\$0	\$336,494,409	\$3,200,000	\$354,694,409
2009-10	\$11,250,000	\$3,750,000	\$0	\$242,652,206	\$3,200,000	\$260,852,206
2011-12	\$11,250,000	\$3,750,000	\$0	\$174,351,801	\$3,200,000	\$192,551,801
Projected:						
2013-14	\$11,200,000	\$3,800,000	\$0	\$293,700,000	\$3,200,000	\$311,900,000
2015-16	\$11,200,000	\$3,800,000	\$0	\$264,400,000	\$3,200,000	\$282,600,000
2017-18	\$5,600,000	\$1,900,000	\$0	\$34,100,000	\$1,600,000	\$43,200,000

- (1) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY12 was \$145,329,795. The projected total coal lease bonuses for the forecast period are \$170.6 million in FY13, \$141.3 million in FY14-FY16, and \$43.2 million in FY17.
- (2) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account were diverted to the School District Capital Construction Account.
- (3) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Capital Construction Account.

Table 9
Total State Assessed Valuation

Calendar Year	Oil	Gas	Coal	Trona	Other Minerals	Minerals Totals	Other Property	Grand Totals
Historical:								
1989	\$1,657,596,044	\$771,209,008	\$1,157,292,224	\$150,600,216	\$36,116,824	\$3,772,814,316	\$2,301,616,736	\$6,074,431,052
1990	\$1,944,312,061	\$802,742,792	\$1,128,751,476	\$179,396,884	\$39,969,271	\$4,095,172,484	\$2,291,841,199	\$6,387,013,683
1991	\$1,525,148,746	\$754,046,591	\$1,124,208,895	\$191,288,342	\$46,795,746	\$3,641,488,320	\$2,412,091,802	\$6,053,580,122
1992	\$1,392,784,056	\$866,037,624	\$1,124,159,350	\$195,116,349	\$41,901,658	\$3,619,999,037	\$2,555,050,886	\$6,175,049,923
1993	\$1,145,997,408	\$1,070,372,528	\$1,087,819,590	\$178,541,871	\$41,043,459	\$3,523,774,856	\$2,767,438,446	\$6,291,213,302
1994	\$976,428,678	\$982,669,079	\$1,134,921,050	\$174,696,366	\$47,646,972	\$3,316,362,145	\$2,915,392,514	\$6,231,754,659
1995	\$1,046,253,644	\$777,111,224	\$1,190,504,945	\$235,924,659	\$48,523,309	\$3,298,317,781	\$3,125,083,074	\$6,423,400,855
1996	\$1,262,398,254	\$1,079,831,210	\$1,217,201,878	\$258,344,864	\$58,353,020	\$3,876,129,226	\$3,269,740,086	\$7,145,869,312
1997	\$1,094,434,115	\$1,432,024,354	\$1,168,819,736	\$259,007,520	\$63,325,758	\$4,017,611,483	\$3,423,859,455	\$7,441,470,938
1998	\$617,510,781	\$1,306,590,501	\$1,204,528,349	\$242,352,415	\$64,727,912	\$3,435,709,958	\$3,589,768,423	\$7,025,478,381
1999	\$903,869,245	\$1,601,520,736	\$1,265,306,376	\$211,143,740	\$65,617,392	\$4,047,457,489	\$3,849,398,782	\$7,896,856,271
2000	\$1,438,975,976	\$3,365,840,728	\$1,336,115,591	\$206,218,970	\$59,908,980	\$6,407,060,245	\$4,135,036,155	\$10,542,096,400
2001	\$1,080,018,231	\$3,882,089,465	\$1,506,337,295	\$209,191,934	\$61,089,137	\$6,738,726,062	\$4,430,580,865	\$11,169,306,927
2002	\$1,083,555,330	\$2,512,574,992	\$1,760,291,304	\$203,324,146	\$64,567,181	\$5,624,312,953	\$4,715,774,001	\$10,340,086,954
2003	\$1,244,211,776	\$5,265,135,004	\$1,846,983,332	\$195,203,377	\$64,488,534	\$8,616,022,023	\$5,063,514,295	\$13,679,536,318
2004	\$1,634,067,860	\$7,039,052,884	\$2,039,556,051	\$198,943,291	\$72,397,802	\$10,984,017,888	\$5,461,066,596	\$16,445,084,484
2005	\$2,152,842,718	\$10,134,180,366	\$2,280,138,621	\$255,216,361	\$83,997,233	\$14,906,375,299	\$6,072,284,471	\$20,978,659,770
2006	\$2,533,149,964	\$8,770,228,320	\$2,884,925,775	\$299,227,941	\$98,848,458	\$14,586,380,458	\$6,904,886,980	\$21,491,267,438
2007	\$2,843,196,944	\$7,271,144,479	\$3,279,547,772	\$339,684,701	\$111,630,388	\$13,845,204,284	\$8,053,126,913	\$21,898,331,197
2008	\$4,089,269,385	\$12,003,450,988	\$3,760,527,297	\$427,193,253	\$116,440,939	\$20,396,881,862	\$8,822,651,321	\$29,219,533,183
2009	\$2,439,657,555	\$5,861,051,297	\$3,834,477,312	\$350,783,487	\$97,845,933	\$12,583,815,584	\$8,732,662,047	\$21,316,477,631
2010	\$3,272,849,256	\$7,601,436,243	\$4,108,362,906	\$375,999,587	\$134,780,261	\$15,493,428,253	\$8,846,271,979	\$24,339,700,232
2011	\$4,119,591,576	\$7,190,810,473	\$4,284,972,107	\$431,369,858	\$159,937,621	\$16,186,681,635	\$9,055,962,943	\$25,242,644,578
Projected:								
2012	\$4,003,700,000	\$4,722,400,000	\$3,990,300,000	\$425,600,000	\$157,100,000	\$13,299,100,000	\$9,237,100,000	\$22,536,200,000
2013	\$4,292,400,000	\$5,439,500,000	\$4,080,500,000	\$427,800,000	\$175,200,000	\$14,415,400,000	\$9,421,800,000	\$23,837,200,000
2014	\$4,330,900,000	\$6,237,100,000	\$4,155,300,000	\$430,100,000	\$197,600,000	\$15,351,000,000	\$9,610,200,000	\$24,961,200,000
2015	\$4,361,600,000	\$6,361,600,000	\$4,227,600,000	\$432,300,000	\$199,500,000	\$15,582,600,000	\$9,802,400,000	\$25,385,000,000
2016	\$4,361,600,000	\$6,361,600,000	\$4,312,000,000	\$434,600,000	\$201,400,000	\$15,671,200,000	\$9,998,400,000	\$25,669,600,000
2017	\$4,361,600,000	\$6,361,600,000	\$4,389,400,000	\$436,800,000	\$201,600,000	\$15,751,000,000	\$10,198,400,000	\$25,949,400,000
2018	\$4,361,600,000	\$6,361,600,000	\$4,466,100,000	\$436,800,000	\$201,600,000	\$15,827,700,000	\$10,402,400,000	\$26,230,100,000

FUND STRUCTURE AND DESCRIPTIONS SECTION

In fiscal year 1994, the State Auditor initiated the process of bringing the state's accounting system into compliance with generally accepted accounting principals (GAAP). One of the results of this process is a different way of aggregating and accounting for the many different state government accounts and funds. Listed below is the basic structure of the fund system and a few specific examples of what accounts and "sub-funds" reside in which funds. The new system consists of three main fund "types" with each fund type consisting of several different "funds" and within each "fund" there can be many "sub-funds."

I. Governmental Fund Type

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

II. Proprietary Fund Type

- A. Enterprise fund
(Liquor commission account, workers' compensation account, etc.)
- B. Internal service fund
(Motor vehicle depreciation account, information technology division depreciation account, group insurance account, etc.)

III. Fiduciary Fund Types

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

MONITORED FUNDS

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

Budget/fiscal staff also monitors the revenues, appropriations and current unobligated balances of other funds since in recent years these have been considered to help cover traditional revenue shortfalls. These funds include reserve accounts established over the past several biennia: Legislative Stabilization Reserve Account, Permanent Land Fund Holding Account, and spending policy reserve accounts. Much of this information is provided in the fiscal profile or "goldenrod."

PERMANENT FUNDS

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

Permanent Wyoming Mineral Trust Fund

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

The PWMTF receives revenues from a constitutionally protected 1.5% severance tax on oil, gas, and coal. That is, the Legislature may not divert the flow of these taxes to another account without a constitutional amendment. In 2005 the Legislature passed Senate File 25 (05 Laws, Chapter 80) which diverts an amount equal to 2/3 of the distribution required by the Wyoming Constitution from the severance tax distribution account to the PWMTF before any other distributions are made.

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

Permanent Land Fund and Permanent Land Income Fund

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

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

MH	Miner's Hospital
PB	Public Buildings at Capital
FH	Fish Hatchery
CS	Common School
DDB	Deaf, Dumb, and Blind
CA	Carey Act
OMN	Omnibus
SH	Wyoming State Hospital
STS	Poor Farm (Wyoming State Training School, now the Wyoming Life Resource Center)
PEN	Penitentiary
UW	University
AgColl	Agriculture College

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

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

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

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

FISCAL PROFILE

The fiscal profile ("Goldenrod") is published periodically by the LSO budget/fiscal section. The report presents a fiscal summary for selected expendable funds including

the General Fund, Budget Reserve Account, and School Foundation Program, and several other funds. In addition, state revenues to and disbursements from the Legislative Stabilization Reserve Account (LSRA), School Capital Construction Account (SCCA), PWMTF Spending Policy Reserve Account, CSPLF Spending Policy Reserve Account and each Water Development Account are detailed. The biennium profile for each of these accounts includes beginning cash balances, anticipated revenues and transfers, anticipated expenditures and appropriations, and a projected ending balance.

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

Summary of Major Trust Funds

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

BUDGET PROCESS/DEFINITION SECTION

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

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

The biennial budget process begins during the summer months prior to a budget session of the Legislature. The Budget Division prepares a "standard" budget request for each agency and submits the standard budget to the agency in July. The standard budget is roughly equivalent to what the agency had received for the prior biennium with adjustments made for legislatively or executive-approved transfers of funds into or out of an agency's budget. The standard budget is defined as the budget enabling an entity to continue to furnish the same level of services during the ensuing biennium and shall reflect the revenue or appropriation necessary to provide the services. The standard budget shall not include requests for equipment, any special projects and services, or any requests for special or nonrecurring funding, although these limitations regarding personnel and equipment do not apply to the University.

To begin, the Budget Division also prepares a "base" budget, which contains all legislative appropriations for the preceding biennium. Next, the Budget Division shall provide the differences between the "standard" request and "base" budget, along with an explanation of those differences. Each agency then may develop an "exception" budget request. An exception budget request usually asks for increased funding necessary to maintain current levels of service, or for increased funding for expanding services to a new group of recipients or a new service to existing recipients. It can also be used to transfer funds and positions from one program within an agency to another. Not all agencies submit exception requests. This request is for the upcoming two fiscal years, or biennium, that will begin on July 1 following the budget session.

The Budget Division files a copy of the base and standard budget with LSO by October 1 of each odd-numbered year. LSO staff then provides copies to the Joint Appropriations Committee. The entire budget request is also presented to the Budget Division from the state agencies, by the end of August. The Budget Division assembles all of the agency requests into a total package for the Governor's review.

The Consensus Revenue Estimating Group (CREG) (CREG is explained in the "Revenues" section of this document) meets in October and develops revenue forecasts for the upcoming

biennium, and the Governor then compares the budget request to the forecasted revenue and works with the Budget Division to prepare his budget recommendations to the Legislature. These recommendations must be provided to the Legislature by December 1 of each year.

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

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

JOINT APPROPRIATIONS COMMITTEE - BUDGET PROCESS

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

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

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

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

STATE BUDGET - DEFINED

When LSO budget/fiscal staff and JAC members talk of the "state budget," generally it refers to the agency budget requests that come under the Governor and Legislature's purview in the budget process. This includes the entire judicial branch; the state supported portion of the University; the Community College Commission administrative budget and includes state aid (general fund) to the community colleges; the school foundation program expenditures (K-12 education); and all state agencies and departments except the Game & Fish and the maintenance and operations budgets of the Department of Transportation. Excluded are budget decisions made by the Highway Commission for the maintenance and operations portions of the Department of Transportation, budget decisions made by the Game and Fish Commission, and appropriations for water development projects. Prior to 1994, appropriations made for the school foundation program (K-12 education) were also excluded from the "budget", but the Budget Modification Act of 1993 changed that process. Also not considered are the amounts of revenue that statutorily flow into various accounts, such as the highway fund, water development accounts, and cities, towns and counties.

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

BUDGET/APPROPRIATION DATES

Appropriations for FY 2013-2014 biennium (July 1, 2012 through June 30, 2014):

1. Budget session (2012)

Regular biennial appropriation (for FY 2013 and 2014)

2. General session (2013)

Supplemental appropriation (if necessary for FY 2014)

3. Budget session (2014)

Effective immediate (emergency) appropriation (if necessary for FY 2014)

BUDGET TIMETABLE

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

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

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

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

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

Session - Legislature passes budget appropriations.

July - Appropriations go into effect, unless effective immediate.

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

What's in:

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

What's not in:

- Appropriations of Game & Fish funds for operations;
- Non-state funds directed to the University and community colleges;
- Department of Transportation operations and maintenance;
- Appropriations for water projects;
- Ad hoc appropriations for various specific projects contained in separate (non-budget) bills;
- Automatic distributions of revenues to local governments, Highway Fund, water accounts, School Foundation Program, etc.

BUDGET TERMS – DEFINED

B-11 – This term is derived from the form number (Department of Administration and Information Budget Division form #11) that is used when an agency transfers funds from one division to another within the agency or from one agency to another agency. It is also the process used to transfer in and establish budget authority (or authority to expend) non-general fund dollars that become available to an agency during the course of a biennium. These would be non-general funds that would be in addition to those amounts appropriated during a legislative session. This form requires the Governor's signature before funds may be transferred and expended.

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

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

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

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

Unit – This is a more detailed breakdown of a division. There may be only one unit for each division or there may be an unlimited number of units for a division. Monies appropriated at the division level (previously known as the program level) are split into units and expenditures are tracked at this level in the state's accounting system. Budget requests for both standard budgets

and exception requests are prepared at this level in the biennial budget document, and then rolled up to the division level (also referred to as the appropriation level).

Flex authority – This is statutory language that overrides existing statutes and enables the Governor to transfer general fund monies between agencies and between programs within agencies that he would otherwise not be able to do. It is usually contained in a Section 300 of the biennial budget bill and is in effect for the two years of the budget. The amount of the authority varies from one budget session to another and for the FY 2013-14 biennium, the Governor is authorized to transfer up to 10% of the agency General Fund appropriation between divisions within the agency, and up to 5% of the General Fund appropriation for any executive branch agency (excluding UW) to another agency.

Exception budget – This is the budget request prepared by an agency if funding in addition to that in the standard budget request prepared by the Budget Division is being requested. This request is part of the biennial budget request and is presented to the Governor for his recommendation to the JAC. These funding requests are for funding to expand an existing program to a new level of constituents, add new services to existing constituents, or create an entirely new program. The exception request is explained and presented separate from the standard budget request in the budget documents and is prepared at the unit level in the budget documents.

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

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

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

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

Line item transfers – Within a division or unit in an agency, funds may be transferred from one unit to another or from one budget line item (object series) to another without going through the B-11 process. The only restrictions on these transfers are monies appropriated for: 100 series personal services (salary and benefit monies); 300 series indirect costs, which may only be moved with approval of the Budget Division; and 400 series communications and technology services, which may only be moved with permission of the Department of Enterprise Technology. Funds transferred between divisions and all other line item transfers require a B-11.

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

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

- 001 Office of the Governor
 - 0100 Administration
 - 0200 Tribal Liaison
 - 0300 Commission on Uniform Laws
 - 0400 Special Contingent
 - 0900 Clean Coal Technology
 - 1100 Homeland Security
 - 2400 Natural Resource Policy Account
 - 2600 Endangered Species Administration
- 002 Secretary of State
 - 0100 Administration
 - 0400 Securities Enforcement
 - 0600 Bucking Horse & Rider
 - 0900 Constitutional Amendments
- 003 State Auditor
 - 0100 Administration
 - 0400 Brucellosis
 - 1000 GF License Revenue Recoupment
- 004 State Treasurer
 - 0100 Treasurer's Operations
 - 0300 Veterans' Tax Exemption
 - 0600 Manager Payments
 - 0800 Unclaimed Property
 - 2000 Indian Motor Vehicle Exemption
- 005 Department of Education
 - 0400 Education Trust Fund
 - 1600 Douvas Scholarship
 - 1800 Workshops & Conferences Fund
 - 1900 Montgomery Trust For The Blind
 - 6100 WDE - General Fund Programs
 - 6300 WDE - Federal Fund Programs
- 006 Department of Administration and Information
 - 2000 Director's Office
 - 2300 Professional Licensing Boards
 - 2500 Budget Division
 - 3000 General Services
 - 3400 Construction Management Division
 - 3500 Human Resources Division
 - 3800 Employees Group Insurance
 - 4500 Economic Analysis
 - 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 to Civilian Authorities
 - 0800 Civil Air Patrol

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

- 008 Public Defender
 - 0100 Public Defenders Statewide
 - 0200 Guardian Ad Litem
- 009 Wyoming Pipeline Authority
 - 0100 Administration
- 010 Department of Agriculture
 - 0100 Administration Division
 - 0200 Ag Education and Information
 - 0300 Consumer Protection Division
 - 0400 Natural Resources Division
 - 0600 Pesticide Registration
 - 0800 State Fair
 - 1400 Weed & Pest Control
 - 1500 Predator Management
 - 1600 Wyoming Beef Council
 - 1800 Wyo Wheat Mktg Comm
 - 2200 Leaf Cutter Bee
- 011 Department of Revenue
 - 0100 Administration
 - 0200 Revenue Division
 - 0300 Valuation Division
 - 0500 Liquor Division
 - 0600 Liquor Sales & Purchases
 - 0700 General Fund Transfers
- 012 Board of Architects/Landscapers
 - 0100 Administration
- 013 WY Euthanasia Certification Board
 - 0100 Administration
- 014 Miners' Hospital Board
 - 0100 Miners' Hospital Board
- 015 Attorney General
 - 0100 Law Office
 - 0300 Criminal Investigations
 - 0500 Law Enforcement Academy
 - 0600 Peace Off Stds & Trng
 - 0700 Medical Review Panel
 - 0900 Victim Services Division
 - 1100 Governor's Council on Dev Disabilities
- 016 Board of Barber Examiners
 - 0100 Administration
- 017 Board of Radiological Technicians
 - 0100 Administration
- 018 Real Estate Commission
 - 0100 Administration
 - 0200 Real Estate Recovery
 - 0300 Real Estate Education
 - 0500 Real Estate Appraiser
 - 0600 Appraiser Education

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

- 019 Professional Teaching Standards Board
 - 0100 Prof Teaching Stds Board
- 020 Department of Environmental Quality
 - 0100 Administration
 - 0200 Air Quality
 - 0300 Water Quality
 - 0400 Land Quality
 - 0500 Industrial Siting
 - 0600 Solid Waste Management
 - 0800 Landfills
 - 4400 Abandoned Mine Reclamation
- 021 Department of Audit
 - 0100 Administration
 - 0200 Banking
 - 0300 Public Fund
 - 0400 Mineral
 - 0500 Excise
- 022 Respiratory Care Practitioners Board
 - 0100 Administration
- 023 Public Service Commission
 - 0100 Administration
 - 0200 Consumer Advocate Division
 - 0600 Universal Service Fund
- 024 State Parks and Cultural Resources
 - 0100 Administration & Support
 - 0200 Cultural Resources
 - 0400 State Parks & Historical Sites
- 027 School Facilities Commission
 - 0100 Operations
 - 0500 Major Maintenance
 - 0600 Engineering and Technical Service Contracts
- 028 Board of Registration in Podiatry
 - 0100 Administration
- 029 Water Development Office
 - 0100 Administration
 - 0500 Campbell County Madison Water Project
- 030 Board of Chiropractic Examiners
 - 0100 Administration
- 031 Collection Agency Board
 - 0100 Administration
- 032 Wyoming Infrastructure Authority
 - 0100 Administration
- 033 Board of Cosmetology
 - 0100 Administration

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

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

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

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

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

- 057 Community College Commission
 - 0100 Administration
 - 0200 State Aid
 - 0300 Contingency Reserve
 - 0900 Adult Basic Education
 - 1000 WYIN Loan & Grant Program
 - 1500 Veterans' Tuition Waiver Program
 - 2000 WY Teacher Shortage Loan Program
 - 3000 Public Television
- 058 Board of Speech Pathologists/Audiologists
 - 0100 Administration
- 059 Board of Pharmacy
 - 0200 Licensing Board
- 060 State Lands and Investments
 - 0100 Operations
 - 0200 Forestry
 - 0300 County Emergency Suppression
 - 0400 Fire
 - 0900 Mineral Royalty Grants
 - 2000 Federal Forestry Grants
 - 6800 Transportation Enterprise Fund
- 061 Wyoming Board of CPAs
 - 0100 Administration
- 062 Board of Physical Therapy
 - 0100 Administration
- 063 Governor's Residence
 - 0100 Residence Operation
 - 0200 Governor's Residence
- 064 Board of Hearing Aid Specialists
 - 0100 Administration
- 065 Board of Athletic Trainers
 - 0100 Administration
- 066 Board of Tourism
 - 0100 Wyoming Tourism Board
- 067 University of Wyoming
 - 0100 State Aid
 - 9600 NCAR MOU
 - 6800 School of Energy Resources
- 068 Board of Psychologist Examiners
 - 0100 Administration
- 069 WICHE
 - 2000 Administration & Grants
- 070 Enhanced Oil Recovery Commission
 - 0100 Commission & Support
 - 0200 Technical Outreach & Research

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

- 072 Retirement System
 - 0100 Administration
 - 0600 Highway Patrol
 - 0700 Game & Fish-Wardens
 - 0800 Volunteer EMT Pension Plan
 - 6500 Deferred Compensation
- 075 Board of Outfitters
 - 0100 Administration
- 077 Enterprise Technology Services
 - 1000 OCIO
 - 2000 Enterprise Core Services
 - 3000 IT Enhanced Services
 - 4000 ITD
- 078 Mental Health Professions Licensing
 - 0100 Administration
- 079 Board of Nursing Home Administrators
 - 0100 Administration
- 080 Department of Corrections
 - 1000 Corrections Operations
 - 2000 Field Services
 - 3000 Honor Conservation Camp
 - 4000 Women's Center
 - 5000 Honor Farm
 - 6000 State Penitentiary
 - 9000 WY Medium Correctional Institution
- 081 Board of Parole
 - 0100 Administration
- 083 Board of Occupational Therapy
 - 0100 Administration
- 084 Board of Professional Geologists
 - 0100 Administration
- 085 Wyoming Business Council
 - 0100 Wyoming Business Council
 - 1200 Main Street
 - 1600 Investment Ready Communities
- 101 Supreme Court
 - 0100 Administration
 - 0200 Judicial Nominating Committee
 - 0400 Law Library
 - 0500 Circuit Courts
 - 0600 Court Automation and Electronic Technology
 - 0700 Judicial Retirement
 - 0900 Board of Judicial Policy & Admin
- 102 Board of Law Examiners
 - 0100 Administration

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

103	Commission on Judicial Conduct and Ethics
	0100 Administration
120	Judicial District 1A
	0100 Administration
121	Judicial District 1B
	0100 Administration
122	Judicial District 2A
	0100 Administration
123	Judicial District 2B
	0100 Administration
124	Judicial District 3B
	0100 Administration
125	Judicial District 3A
	0100 Administration
126	Judicial District 4
	0100 Administration
127	Judicial District 5A
	0100 Administration
	0200 Water Litigation
128	Judicial District 5B
	0100 Administration
129	Judicial District 6A
	0100 Administration
130	Judicial District 7A
	0100 Administration
131	Judicial District 7B
	0100 Administration
132	Judicial District 9A
	0100 Administration
133	Judicial District 8A
	0100 Administration
134	Judicial District 9B
	0100 Administration
135	Judicial District 6B
	0100 Administration
136	Judicial District 8B
	0100 Administration
137	Laramie County District 1C
	0100 Administration

Agency Programs in FY 2013/2014 Biennial Budget (through the 2012 Session)

138	Sweetwater County District 3C
	0100 Administration
139	Natrona County District 7C
	0100 Administration
140	Judicial District 6C
	0100 Administration
141	Judicial District 9C
	0100 Administration
151	District Attorney/Judicial District #1
	0100 Administration
157	District Attorney/Judicial District #7
	0100 Administration
160	County and Prosecuting Attorneys
	0100 Administration
167	UW Medical Education
	0100 Family Practice Residency Centers
	0200 WWAMI Medical Education
	0300 Advanced Practice - RN Psychiatry
	0400 Dental Contracts
	0500 Nursing Program
201	Legislative Service Office
	0100 LSO
205	Education-School Finance
	4100 School Foundation Pgm
	4200 Court Ordered Placements
	4300 Mill Levy Debt Pledge
	4500 Foundation-Specials
	4600 Education Reform
	4700 Student Performance Data Systems
211	Board of Equalization
	0100 Equalization & Tax Appeals
220	Environmental Quality Council
	0100 Administration
251	Board of Veterinary Medicine
	0100 Administration
270	Office of Administrative Hearings
	0200 Administration

Expenditure Series Categories

Series	Line Item	Description
100	PERSONAL SERVICES	
	101	Salaries - Set By Law
	103	Salaries - Classified
	104	Salaries - Other
	105	Employer Paid Benefits
	106	Merit System
	107	Institutional Special
	108	Fringe Benefits
	110	Omnibus Land Incomes
	167	UW - Personal Services
200	SUPPORTIVE SERVICES	
	201	Real Property Repair & Maintenance
	202	Equipment Repair & Maintenance
	203	Utilities
	204	Communication
	207	Dues – Licenses - Registration
	208	Advertising - Promotion
	209	Data Processing
	210	Miscellaneous
	211	Services - State Institutions
	213	Intercollegiate
	221	Travel In State
	222	Travel Out Of State
	223	Permanently Assigned Vehicles
	224	Employee Moving Expenses
	225	Travel For Donated Services IS
	226	Travel Donated Services OS
	227	Board/Commission Travel Reimbursements
	230	Supplies
	231	Office Supplies - Printing
	232	License Plates - Registration
	233	Motor Vehicle & Airplane Supplies
	234	Food, Food Service Supplies
	235	Medical - Lab Supplies
	236	Educational - Recreational Supplies
	237	Soft Goods & Housekeeping
	238	Farm & Livestock Supplies
	239	Other Repair - Maintenance Supplies

Expenditure Series Categories

Series	Line Item	Description
	241	Office Equipment - Furnishings
	242	DP, Reproduction Other Equipment
	243	Transportation Equipment
	244	Food Service Equipment
	245	Medical - Lab Equipment
	246	Education - Recreation-Tech
	247	Institutional - Household Furnishings
	248	Vehicle Purchases by Agency
	249	Farm & Shop Equipment
	251	Real Property Rental
	252	Equipment Rental
	253	Assessments
	254	Insurance-Bond Premiums
	255	Payments
	256	Judgments - Court-Other
	257	Awards & Prizes
	260	Medical Unit
	261	Temporary Total Disability
	262	Legal Fees
	263	Permanent Disability
	265	FARS Supportive Services
	266	Employment Help Desk - IT
	271	Awards - Prizes
	292	Maintenance Contracts External
300	RESTRICTIVE COSTS OR SERVICES	
	301	Cost Allocation
	302	Administrative
400	DATA PROCESSING CHARGES	
	410	Central - Services Data-Services
	420	Telecommunications
	430	Equipment Service Center
	440	Surplus Property Charges
500	SPACE RENTAL	
	520	Space Rental

Expenditure Series Categories

Series	Line Item	Description
600		GRANTS & AID PAYMENTS
	601	Tax Exemption
	602	Local Governments
	603	Federal Government
	604	School Districts
	605	Job Training Assistance
	606	Private Institution Organization
	607	Scholarship & Education Assistance
	608	Aids (To/Behalf Of)
	610	Division of Vocational Rehabilitation
	611	Case Services
	612	Foster Care
	613	Social Services
	614	D-PASS Medical Case Services
	615	Insurance Payments Claims
	616	Medical Assistance - Title 19
	617	Medical Assistance - Kids Services
	618	Case Services Childrens Health
	619	Delinquent Services -Youth Alternatives (DP)
	620	Delinquent Services - Staff Supervision (DE)
	621	Adult Protection Services- (APS)
	622	Child Protection Services (CPS)
	623	Youth & Family Services (YFS)
	624	Probation (PB)
	625	Universal Service Fund
	626	Grants
	630	Client/Recipient Benefits Paid
	667	UW - Grants & Aid Payments
	671	JTPA Taxable Assistance
	681	Federal Program Reimbursements
700		CAPITAL EXPENDITURES
	701	Capital Outlay
	702	Capital Outlay UD 500
	703	Capital Outlay - Advertising
	704	Capital Outlay - Communication
	705	Capital Outlay - Travel In State
	706	Capital Outlay - Travel Out State
	707	Fixed Asset – Construction in Progress & Building Only

Expenditure Series Categories

Series	Line Item	Description
800	NON-OPERATING EXPENDITURES	
	801	Purchase For Resale
	802	State Initiated Volume Discount Purchases
	811	Refund Retirement Contributions & Interest
	812	Taxes (Overpayments)
	813	Suspense
	814	Other Refunds
	815	Support Payments
	821	Counties
	822	Municipalities
	823	State
	831	Federal Mineral Royalty
	832	Other
	841	Payroll Deductions
	842	Retirement Payments
	843	Other Collections
	851	Principal – Repurchase or Loss
	852	Debt Service - Interest
	853	Debt Service-Other
	854	Loss on Value of Investments
	855	Pool Investment Fund Expenditures
	856	Transfers Out Pooled Funds
	857	Non General Fund Expenditures
	867	UW-Non Operating Expenditures
	871	Other Loans
	872	Special Investigating Expenditures
	873	Depreciation Expense
	881	Fund Shift - Fiscal
900	SPECIAL SERVICES	
	901	Contract Services
	902	Consulting Services
	903	Special or One Time Projects
	905	Contractual Travel
	906	Environmental Services
	907	Environmental Services – Other
	921	Inter – Fed Water Development Charges
	929	Water Development Projects
	999	Wyoming Department of Transportation (WYDOT) Expenditures

Summary of Appropriations from the General Fund and Reserve Accounts through the 2012 Budget Session (Type 3 Funds)

Biennium	01-02	03-04	05-06	07-08	09-10	11-12	13-14
General Fund (GF) appropriations, including dollars to SFP	1,312,352,964	1,507,732,749	2,411,566,537	3,473,405,968	3,490,867,730	3,167,039,697	3,242,712,325
percentage change from previous biennium	21.59%	14.89%	59.95%	44.03%	0.50%	-9.28%	2.39%
cumulative percentage change from 01-02 biennium		14.89%	83.76%	164.67%	166.00%	141.33%	147.09%
Appropriations from reserves:							
Budget Reserve Account (BRA)	1,047,600	72,341,681	66,257,051	172,493,656	34,500,000	27,928,348	0
Legislative Royalty Impact Account (LRI)	119,846,621	0	0	0	0	0	0
Statutory Reserve Account (SRA)	7,875,000	0	0	0	0	0	0
GAAP Accounts	0	0	0	0	0	0	0
Policy Development Reserve Account (PDRA)	0	0	0	0	0	0	0
Revised Emergency Budget Balancing Account (REBBA)	0	0	0	0	0	0	0
Gas Tax Swap to SFP	40,500,000	0	0	0	0	0	0
PWMTF Spending Policy Reserve Account	0	0	0	0	0	20,000,000	0
Total appropriations from reserves	169,269,221	72,341,681	66,257,051	172,493,656	34,500,000	47,928,348	0
Total appropriations from GF and reserves	1,481,622,185	1,580,074,430	2,477,823,588	3,645,899,624	3,525,367,730	3,214,968,045	3,242,712,325
percentage change from previous biennium	30.16%	6.64%	56.82%	47.14%	-3.31%	-8.80%	0.86%
cumulative percentage change from 01-02 biennium		6.64%	67.24%	146.07%	137.94%	116.99%	118.86%
Appropriations to savings accounts:							
PWMTF Corpus	150,000,000	60,000,000	141,404,270	60,000,000	0	0	0
PWMTF Spending Policy Reserve Account	0	0	74,583,915	217,972,101	0	23,335,013	0
Legislative Stabilization Reserve Account (LSRA)	0	0	85,000,000	240,000,000	701,286,373	586,234,367	104,187,675
Appropriations from GF and BRA to savings accounts	150,000,000	60,000,000	300,988,185	517,972,101	701,286,373	609,569,380	104,187,675
Total appropriations from GF and reserves (with savings)	1,631,622,185	1,640,074,430	2,778,811,773	4,163,871,725	4,226,654,103	3,824,537,425	3,346,900,000

BRA appropriations to the Public School Capital Construction Account (04 Session Laws, Ch. 95, Sec. 301) of \$25,430,998 are included in the 05-06 biennium. This amount is the net difference between the \$272,039,538 appropriated from the BRA and the transfer back to the BRA of \$246,608,540. GF appropriations to the Common School Permanent Land Fund (CSPLF) and the CSPLF Reserve Account totaling \$10,521,128 in 05-06 and \$67,081,292 in 07-08 are also included. BRA appropriations to water accounts (\$75 million in 01-02, \$10 million in 05-06, \$50,043,656 in 07-08, \$34,500,000 in 09-10) and capital construction accounts (\$27 million in 07-08, \$10 million in 09-10 and \$12,928,348 in 11-12) are also included. PWMTF Spending policy reserve account appropriation of \$20 million in 11-12 to local governments was also included.

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

GF and BRA appropriations to the PWMTF, the LSRA and the PWMTF Reserve Account are included in the savings figures above. BY 2011-12 amount reflects Fiscal Profile dated October 23, 2012.

Appropriations from General Fund and Reserve Accounts through 2012 Budget Session (Type 3 Funds)-by Category

Categories	Biennium	05-06	05-06	07-08	07-08	09-10	09-10	11-12	11-12	13-14	13-14
			% of total		% of total		% of total		% of total		% of total
1a. Education (K-12)		50,903,287	1.83%	84,971,936	2.04%	17,918,297	0.43%	18,585,942	0.49%	18,989,323	0.57%
% change from previous biennium		-6.26%		66.93%		-78.91%		3.73%		2.17%	
cumulative % change from 01-02 biennium		-71.03%		-51.64%		-89.80%		-89.42%		-89.19%	
1b. Education (UW, WICHE, Community Colleges)		610,889,814	21.98%	754,035,156	18.11%	746,623,353	17.73%	695,656,888	18.19%	778,857,393	23.27%
% change from previous biennium		47.08%		23.43%		-0.98%		-6.83%		11.96%	
cumulative % change from 01-02 biennium		69.73%		109.50%		107.44%		93.28%		116.40%	
2. Health		593,645,792	21.36%	796,543,498	19.13%	855,173,382	20.30%	910,169,795	23.80%	936,076,976	27.97%
% change from previous biennium		29.71%		34.18%		7.36%		6.43%		2.85%	
cumulative % change from 01-02 biennium		65.24%		121.71%		138.03%		153.34%		160.55%	
3. Justice, Public Safety and Corrections		464,146,184	16.70%	391,854,431	9.41%	395,252,265	9.38%	441,631,803	11.55%	467,982,440	13.98%
% change from previous biennium		82.93%		-15.58%		0.87%		11.73%		5.97%	
cumulative % change from 01-02 biennium		116.80%		83.04%		84.62%		106.29%		118.60%	
4. Family Services		115,287,758	4.15%	170,739,922	4.10%	174,388,390	4.14%	167,390,280	4.38%	161,762,159	4.83%
% change from previous biennium		14.42%		48.10%		2.14%		-4.01%		-3.36%	
cumulative % change from 01-02 biennium		49.39%		121.25%		125.98%		116.91%		109.61%	
5. Employment, Econ. Development and Commerce		146,863,819	5.29%	244,057,322	5.86%	228,360,658	5.42%	219,678,627	5.74%	190,108,131	5.68%
% change from previous biennium		129.67%		66.18%		-6.43%		-3.80%		-13.46%	
cumulative % change from 01-02 biennium		187.99%		378.59%		347.81%		330.78%		272.80%	
6. Natural Resources, Environment and Recreation		129,335,110	4.65%	266,634,748	6.40%	231,961,363	5.51%	179,067,592	4.68%	182,980,574	5.47%
% change from previous biennium		196.84%		106.16%		-13.00%		-22.80%		2.19%	
cumulative % change from 01-02 biennium		21.55%		150.58%		118.00%		68.29%		71.97%	
7. Transportation		22,487,671	0.81%	228,373,759	5.48%	225,532,011	5.35%	115,003,379	3.01%	86,522,372	2.59%
% change from previous biennium		N/A		915.55%		-1.24%		-49.01%		-24.77%	
cumulative % change from 01-02 biennium		N/A		N/A		N/A		N/A		N/A	
8. General government		344,264,153	12.39%	708,688,852	17.02%	635,254,241	15.08%	467,783,739	12.23%	419,432,957	12.53%
% change from previous biennium		80.50%		105.86%		-10.36%		-26.36%		-10.34%	
cumulative % change from 01-02 biennium		149.34%		413.28%		360.10%		238.80%		203.78%	
9. Savings		300,988,185	10.83%	517,972,101	12.44%	701,286,373	16.65%	609,569,380	15.94%	104,187,675	3.11%
% change from previous biennium		401.65%		72.09%		35.39%		-13.08%		-82.91%	
cumulative % change from 01-02 biennium		100.66%		245.31%		367.52%		306.38%		-30.54%	
Total approps. from GF and reserves (with savings)		2,778,811,773	100.00%	4,163,871,725	100.00%	4,211,750,333	100.00%	3,824,537,425	100.00%	3,346,900,000	100.00%
% change from previous biennium		69.43%		49.84%		1.15%		-9.19%		-12.49%	
cumulative % change from 01-02 biennium		70.31%		155.20%		158.13%		134.40%		105.13%	

Category 1a (Education K-12) includes Budget Reserve Account (BRA) appropriations to the Public School Capital Construction Account (04 Session Laws, Ch. 95, Sec. 301) of \$25,430,998 in the 05-06 biennium. This amount is the net difference between the \$272,039,538 appropriated from the BRA and the transfer back to the BRA of \$246,608,540. General Fund (GF) appropriations to the Common School Permanent Land Fund (CSPLF) and to the CSPLF Reserve Account totaling \$10,521,128 in 05-06 and \$67,081,292 in 07-08 are also included in this category.

Category 5 (Employment, Economic Development and Commerce) includes appropriations for: Business Ready Communities (\$5 million in 03-04, \$45,432,802 in 05-06, \$70,517,198 in 07-08, \$75.25 million in 09-10; \$65 million in 11-12, \$50 million in 13-14); Community Facilities Grants (\$7.5 million in 05-06, \$15 million in 07-08, \$11.5 million in 09-10, \$8.5 million in 11-12, \$8.5 million in 13-14); and the NCAR supercomputer (\$21 million in 07-08).

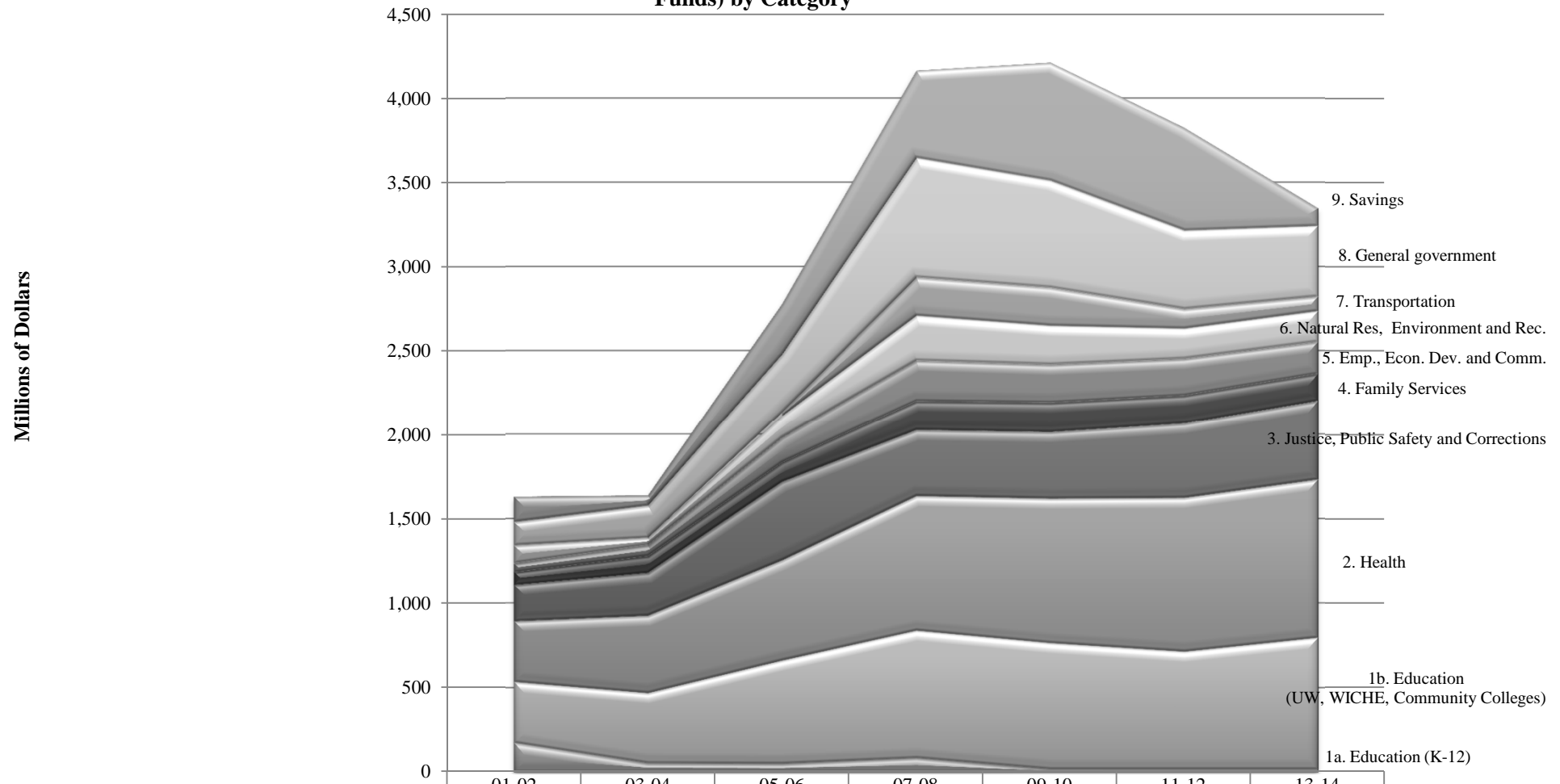
Category 6 (Natural Resources, Environment and Recreation) includes appropriations to water development accounts of \$75 million in 01-02, \$10 million in 05-06, \$50,043,656 in 07-08, and \$34.5 million in 09-10. Category 6 also includes appropriations to the Wildlife and Natural Resource Trust Account of \$15.3 million in 05-06, \$42.25 million in 07-08, \$29.5 million in 09-10, \$5 million in 11-12 and \$5 million in 13-14.

Category 8 (General government) includes appropriations for direct distributions to local governments of \$90.9 million in 05-06, \$167,615,500 in 07-08, \$145,775,000 in 09-10, \$97,456,560 in 11-12 and \$81.1 million in 13-14. Category 8 also includes: SLIB grant appropriations (\$7.5 million in 03-04, \$32,401,364 in 05-06, \$145,868,318 in 07-08, \$14.7 million in 09-10, \$35 million in 11-12, \$54 million in 13-14); county block grant distributions (\$18,665,500 in 07-08 and \$191 million in 09-10); assistance to communities (\$3.5 million to Wamsutter in 09-10, \$1 million for rural fire districts and \$6 million for energy impacted county roads in 11-12); and transfers to the capitol building restoration account (\$27 million in 07-08, \$10 million in 09-10).

In Category 8, \$16.85 million from unobligated 2005-06 General Fund appropriations for salaries and benefits was appropriated for 2007-08 salary and benefit adjustments. This amount has been included in 2007-08 and subtracted from 2005-06 to avoid double counting.

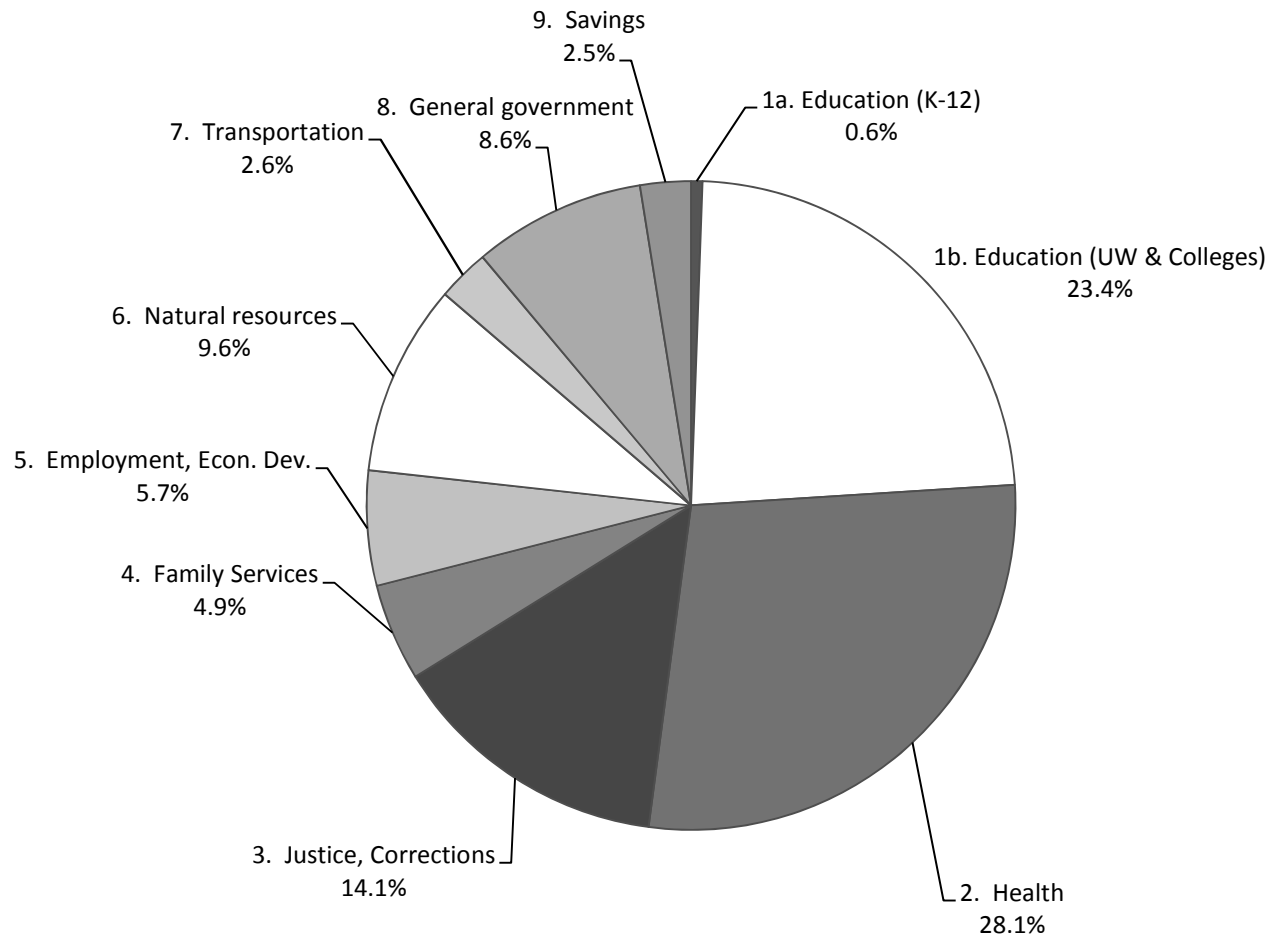
Category 9 (Savings) includes General Fund and Budget Reserve Account appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), and the PWMTF Reserve Account. 13-14 amount reflects the Fiscal Profile dated October 23, 2012.

Summary of Appropriations from the General Fund and reserve Accounts through the 2010 Budget Session (Type 3 Funds) by Category

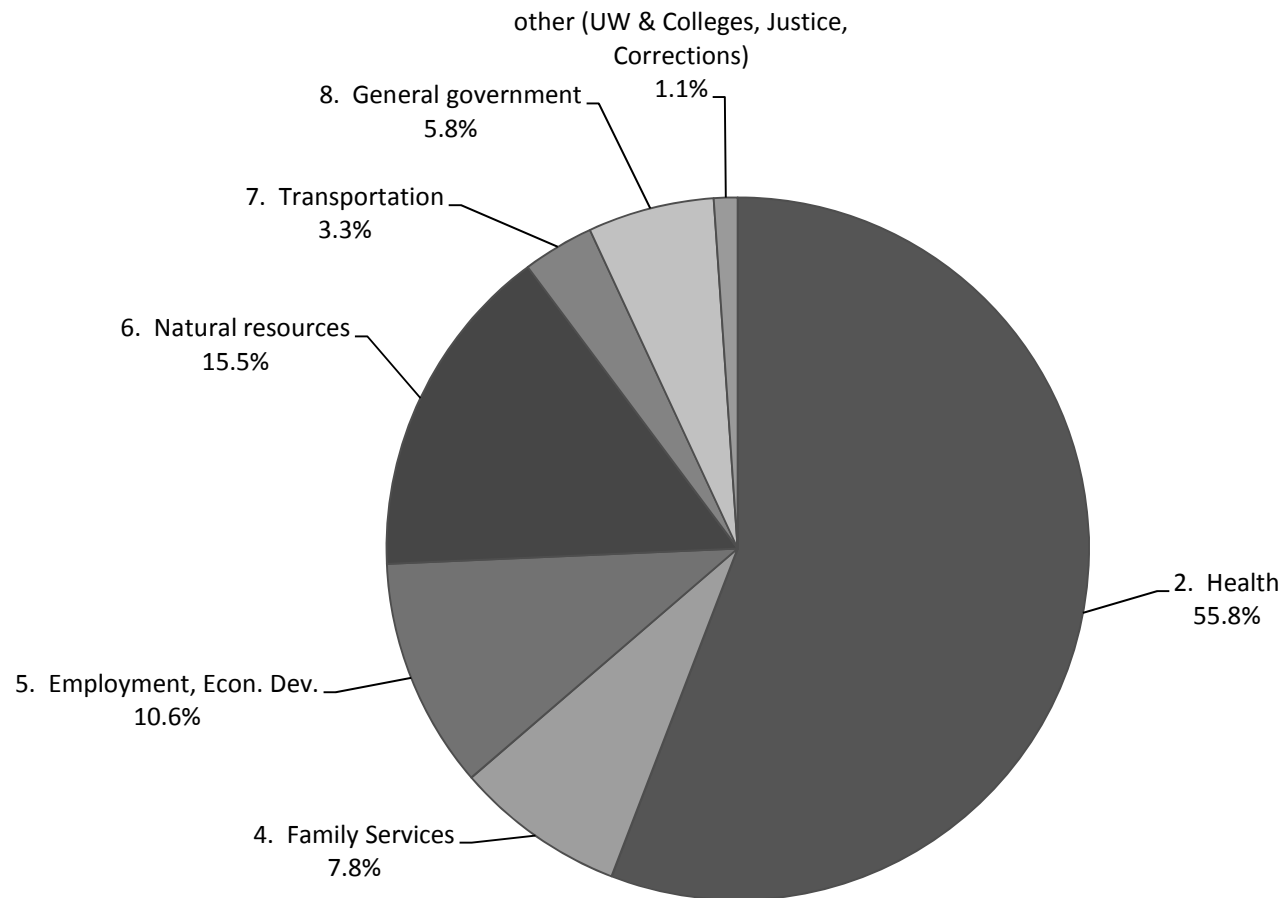


	01-02	03-04	05-06	07-08	09-10	11-12	13-14
9. Savings	150	60	301	518	701	610	104
8. General government	138	191	344	709	635	468	419
7. Transportation	0	0	22	228	226	115	87
6. Natural Resources, Environment and Recreation	106	44	129	267	232	179	183
5. Employment, Econ. Development and Commerce	51	64	147	244	228	220	190
4. Family Services	77	101	115	171	174	167	162
3. Justice, Public Safety and Corrections	214	254	464	392	395	442	468
2. Health	359	458	594	797	855	910	936
1b. Education (UW, WICHE, Community Colleges)	360	415	611	754	747	696	779
1a. Education (K-12)	176	54	51	85	18	19	19

Category Percentages of General Fund Appropriations FY 2013/14 through the 2012 Budget Session

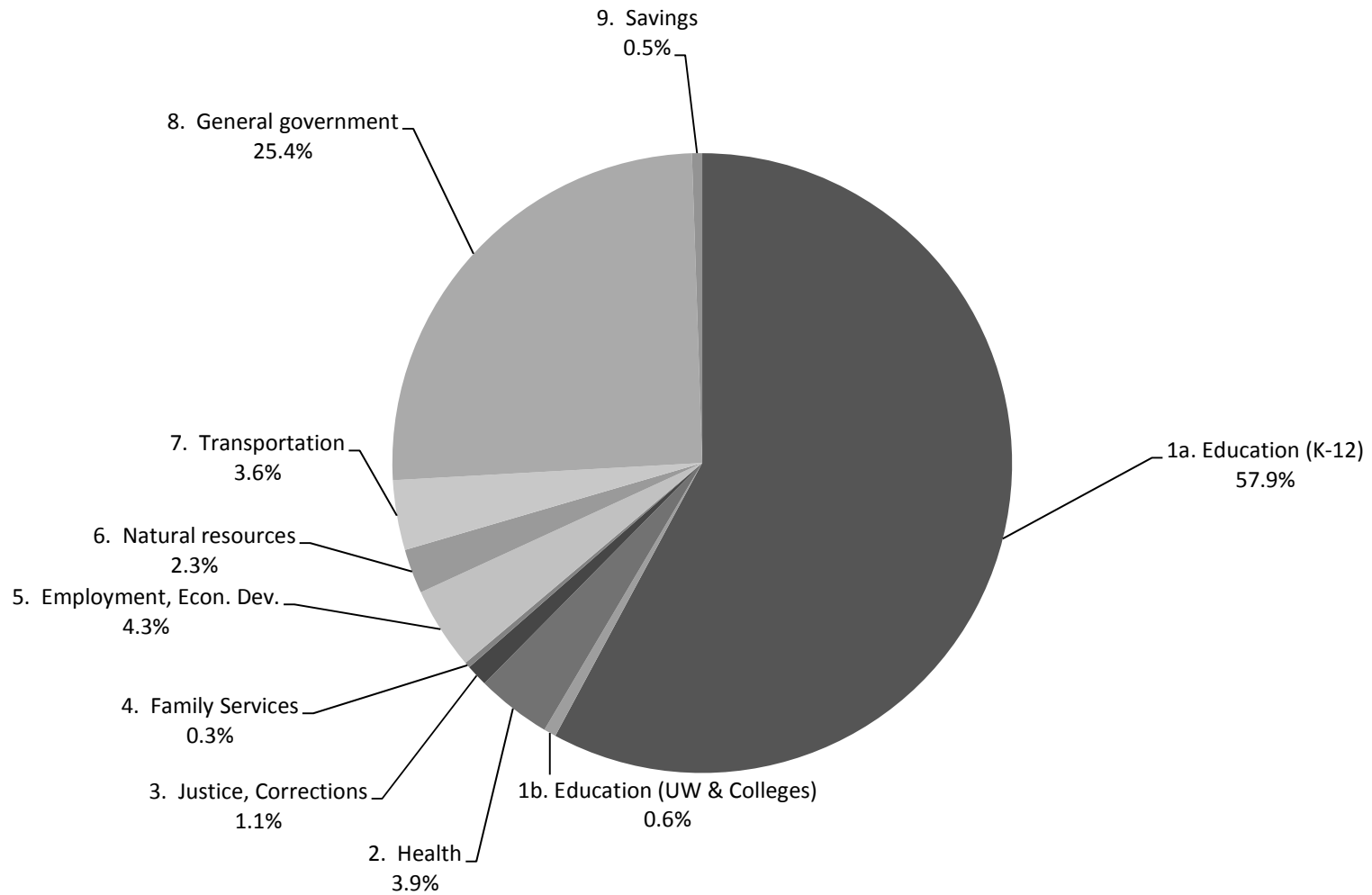


Category Percentages of Federal Fund Appropriations FY 2013/14 through the 2012 Budget Session

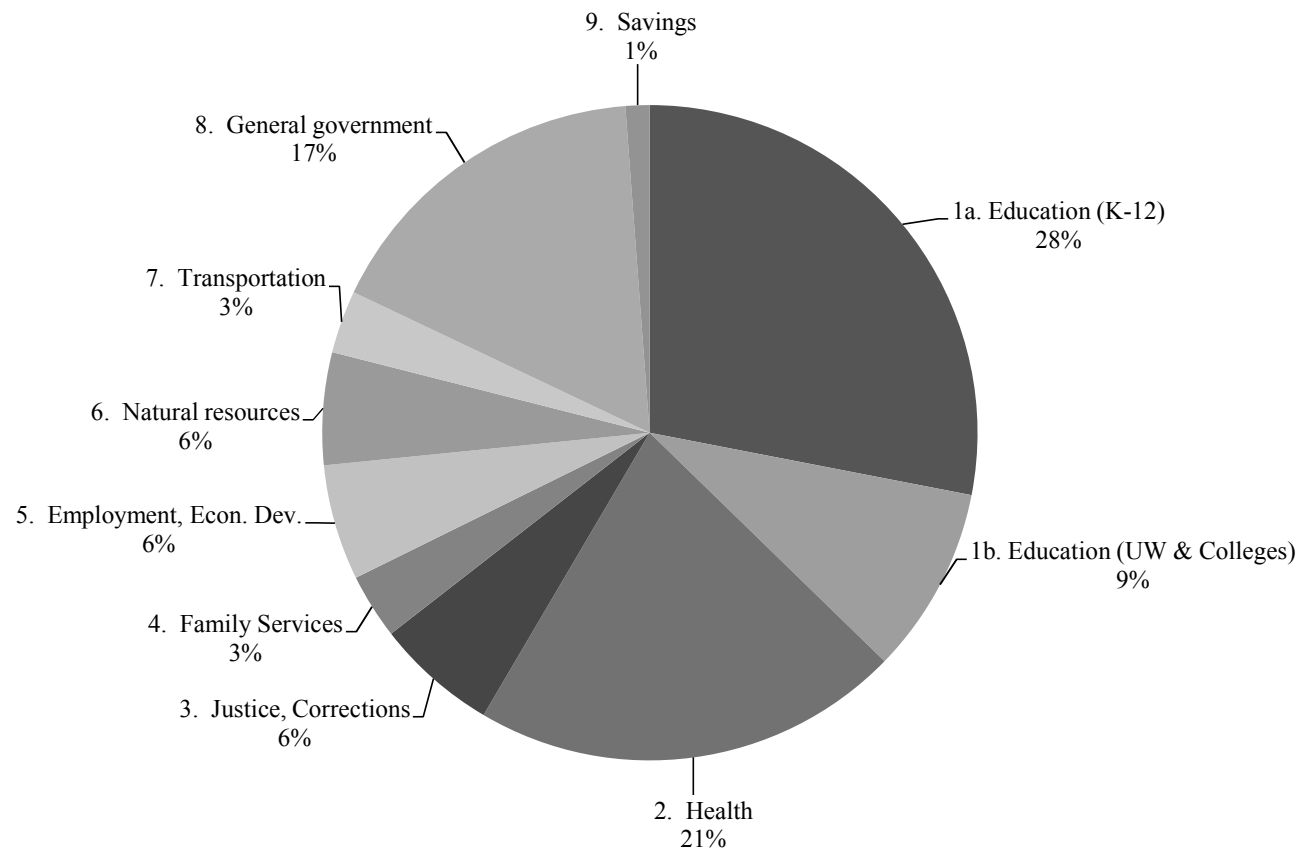


"Other" includes small appropriations of Federal Funds to Category 1b, UW and Colleges and to Category 3, Justice and Corrections.

Category Percentages of Other Fund Appropriations FY 2013/14 through 2012 Budget Session



Category Percentages of Total Appropriations FY 2013/14 through 2012 Budget Session



Summary of Appropriations and Positions 2005-06 through 2013-14, by Expenditure Category (through the 2012 Budget Session)

(adjusted for effective immediately, and major de-appropriations)

(adjusted for effective immediately, and major de-appropriations)												percent change from			
#	Agency	05-06				07-08		09-10		11-12		13-14		11-12	05-06
1a. Education (K-12)															
005	Education	Total		239,556,568	115	253,629,519	159	257,961,066	153	283,031,675	153	261,131,163	150	-7.74%	9.01%
		GF	FT	14,951,161	107	17,890,644	126	17,918,297	125	18,585,942	125	18,989,323	124	2.17%	27.01%
		FF	PT	204,430,699	8	223,987,543	8	225,040,259	7	251,515,646	6	231,472,487	6	-7.97%	13.23%
		OF	AWEC	20,174,708		11,751,332	25	15,002,510	21	12,930,087	22	10,669,353	20	-17.48%	-47.12%
027	School Facilities Commission ¹	Total		405,638,246	12	486,108,379	20	432,913,466	20	480,118,780	18	525,518,739	18	9.46%	29.55%
		GF	FT	0	12	0	17	0	17	0	15	0	15		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	405,638,246		486,108,379	3	432,913,466	3	480,118,780	3	525,518,739	3	9.46%	29.55%
205	School Foundation ²	Total		982,189,857	0	1,318,748,390	5	1,375,855,536	7	1,576,469,841	5	1,657,126,327	5	5.12%	68.72%
		GF	FT	10,521,128	0	67,081,292	4	0	5	0	5	0	5		-100.00%
	(Including Capital Construction thru 01-02)	FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	971,668,729		1,251,667,098	1	1,375,855,536	2	1,576,469,841	0	1,657,126,327	0	5.12%	70.54%
1a. Education (K-12) subtotals		Total	FT	1,627,384,671	119	2,058,486,288	147	2,066,730,068	147	2,339,620,296	145	2,443,776,229	144	4.45%	50.17%
(includes approps. To CSPLF & CSPLF Reserve Account)		GF	PT	25,472,289	8	84,971,936	8	17,918,297	7	18,585,942	6	18,989,323	6	2.17%	-25.45%
		FF	AWEC	204,430,699		223,987,543	29	225,040,259	26	251,515,646	25	231,472,487	23	-7.97%	13.23%
		OF		1,397,481,683		1,749,526,809		1,823,771,512		2,069,518,708		2,193,314,419		5.98%	56.95%
1b. Education (UW and Colleges)															
047	Higher Ed. Assistance Auth. ³	Total		1,000,000	0	0	0	0	0						-100.00%
		GF	FT	1,000,000	0						0	0			-100.00%
		FF	PT	0	0						0	0			
		OF	AWEC	0							0	0			
057	Community College Comm.	Total		236,106,805	10	445,344,862	13	387,758,060	16	368,510,969	16	305,220,547	17	-17.17%	29.27%
		GF	FT	206,024,886	10	259,840,609	12	255,050,848	14	254,601,611	16	288,320,228	17	13.24%	39.94%
		FF	PT	112,500	0	2,937,809	0	2,711,847	0	2,726,990	0	1,839,522	0	-32.54%	1535.13%
		OF	AWEC	29,969,419		182,566,444	1	129,995,365	2	111,182,368	0	15,060,797	0	-86.45%	-49.75%
067	University of Wyoming	Total		415,473,122	0	464,129,242	3	596,582,830	0	547,180,938	0	467,876,540	0	-14.49%	12.61%
		GF	FT	399,468,122	0	458,029,242	3	440,940,813	0	397,032,008	0	449,026,540	0	13.10%	12.41%
		FF	PT	0	0	0	0	89,633,612	0	85,348,930	0	18,850,000	0	-77.91%	
		OF	AWEC	16,005,000		6,100,000	0	66,008,405	0	64,800,000	0	0	0	-100.00%	-100.00%
069	WICHE	Total		4,991,806	0	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	0.00%	3.78%
		GF	FT	4,391,806	0	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	0.00%	17.96%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	600,000		0	0	0	0	0	0	0	0		-100.00%
167	UW - Medical Education	Total		0	0	26,277,246	104	30,571,011	107	38,147,979	131	45,422,368	162	19.07%	
		GF	FT			24,277,246	85	28,195,509	88	32,842,539	108	36,329,895	139	10.62%	
		FF	PT			0	19	0	19	0	23	0	23		
		OF	AWEC			2,000,000	0	2,375,502	0	5,305,440	0	9,092,473	0	71.38%	
1b. Education (UW and Colleges) subtotals		Total	FT	657,571,733	10	940,539,409	100	1,020,092,631	102	959,020,616	124	823,700,185	156	-14.11%	25.26%
		GF	PT	610,884,814	0	746,935,156	19	729,367,900	19	695,656,888	23	778,857,393	23	11.96%	27.50%
		FF	AWEC	112,500		2,937,809	1	92,345,459	2	88,075,920	0	20,689,522	0	-76.51%	18290.7%
		OF		46,574,419		190,666,444		198,379,272		181,287,808		24,153,270		-86.68%	-48.14%
2. Health															
014	Miners' Hospital Board	Total		5,149,034	0	5,156,580	1	5,213,000	1	5,932,123	1	5,953,371	3	0.36%	15.62%
		GF	FT	0	0	0	0	0	0	0	0	0	0		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	5,149,034		5,156,580	1	5,213,000	1	5,932,123	1	5,953,371	3	0.36%	15.62%
048	Department of Health	Total		1,243,684,780	1,520	1,444,224,130	1,567	1,530,208,219	1,570	1,740,938,744	1,526	1,840,057,662	1,518	5.69%	47.95%
		GF	FT	591,035,792	1,427	765,343,498	1,446	819,857,400	1,456	910,169,795	1,417	936,076,976	1,411	2.85%	58.38%
		FF	PT	596,485,786	93	596,248,149	94	627,733,076	78	703,901,897	75	762,087,072	73	8.27%	27.76%
		OF	AWEC	56,163,202		82,632,483	27	82,617,743	36	126,867,052	34	141,893,614	34	11.84%	152.65%
2. Health subtotals		Total	FT	1,248,833,814	1,427	1,449,380,710	1,446	1,535,421,219	1,456	1,746,870,867	1,417	1,846,011,033	1,411	5.68%	47.82%
		GF	PT	591,035,792	93	765,343,498	94	819,857,400	78	910,169,795	75	936,076,976	73	2.85%	58.38%
		FF	AWEC	596,485,786		596,248,149	28	627,733,076	37	703,901,897	35	762,087,072	37	8.27%	27.76%
		OF		61,312,236		87,789,063		87,830,743		132,799,175		147,846,985		11.33%	141.14%
3. Justice, Public Safety, and Corrections															
008	Public Defenders	Total		12,572,507	72	16,345,393	80	23,509,610	83	24,917,942	91	25,839,181	94	3.70%	105.52%
		GF	FT	10,663,674	53	13,838,531	61	20,460,756	64	20,905,524	72	21,667,502	75	3.64%	103.19%
		FF	PT	0	19	0	19	0	19	0	19	0	19		
		OF	AWEC	1,908,833		2,506,862	0	3,048,854	0	4,012,418	0	4,171,679	0	3.97%	118.55%
015	Attorney General	Total		63,561,494	239	75,913,929	252	84,637,525	255	86,059,451	255	88,509,550	254	2.85%	39.25%
		GF	FT	44,151,594	233	59,624,492	246	65,852,578	247	64,424,618	247	66,785,644	250	3.66%	51.26%
		FF	PT	13,701,185	6	8,747,364	6	8,739,879	6	12,405,596	6	12,397,017	2	-0.07%	-9.52%
		OF	AWEC	5,708,715		7,542,073	0	10,045,068	2	9,229,237	2	9,326,889	2	1.06%	63.38%
080	Corrections Department ⁴	Total		371,242,331	815	261,168,090	1,149	249,088,994	1,304	300,423,032	1,301	312,195,810	1,299	3.92%	-15.91%
		GF	FT	355,867,856	800	247,670,585	1,121	235,870,503	1,291	278,771,567	1,288	289,072,089	1,286	3.69%	-18.77%
		FF	PT	3,806,523	15	370,000	13	317,137	3	316,307	3	324,303	3	2.53%	-91.48%
		OF	AWEC	11,567,952		13,127,505	15	12,901,354	10	21,335,158	10	22,799,418	10	6.86%	97.09%

Summary of Appropriations and Positions 2005-06 through 2013-14, by Expenditure Category (through the 2012 Budget Session)

(adjusted for effective immediately, and major de-appropriations)

#	Agency			05-06		07-08		09-10		11-12		13-14		percent change from	
				11-12		05-06									
081	Board of Parole	Total		1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	1,770,819	7	3.07%	30.78%
		GF	FT	1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	1,770,819	7	3.07%	30.78%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
101	Supreme Court	Total		33,636,590	216	46,563,794	225	50,106,810	231	51,295,736	225	59,353,011	227	15.71%	76.45%
		GF	FT	30,914,579	181	42,499,197	190	43,824,201	202	40,442,797	199	52,141,067	203	28.93%	68.66%
		FF	PT	0	35	182,294	35	289,939	29	286,602	26	283,597	24	-1.05%	
		OF	AWEC	2,722,011	0	3,882,303	0	5,992,670	0	10,566,337	0	6,928,347	0	-34.43%	154.53%
102	Board of Law Examiners	Total		70,000	0	105,000	0	155,000	0	155,000	0	178,750	0	15.32%	155.36%
		GF	FT	0	0	0	0	0	0	0	0	0	0		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	70,000	0	105,000	0	155,000	0	155,000	0	178,750	0	15.32%	155.36%
103	Judicial Supervisory	Total		277,910	1	307,387	1	321,456	1	324,776	1	365,336	1	12.49%	31.46%
		GF	FT	277,910	1	307,387	1	321,456	1	324,776	1	365,336	1	12.49%	31.46%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
	All Judicial districts	Total	FT	14,498,655	80	16,791,812	84	18,748,568	84	21,150,115	90	21,770,839	91	2.93%	50.16%
		GF	PT	14,498,655	6	16,791,812	4	18,748,568	4	21,150,115	2	21,770,839	2	2.93%	50.16%
		FF	AWEC	0	0	0	0	0	0	0	0	0	0		
		OF		0	0	0	0	0	0	0	0	0	0		
151	District Attorney JD #1	Total		2,596,740	19	3,276,026	19	3,912,990	19	3,965,428	20	4,236,698	20	6.84%	63.15%
		GF	FT	2,596,740	18	3,276,026	18	3,912,990	18	3,965,428	18	4,236,698	18	6.84%	63.15%
		FF	PT	0	1	0	1	0	1	0	1	0	1		
		OF	AWEC	0	0	0	0	0	0	0	1	0	1		
157	District Attorney JD #7	Total		2,515,142	19	2,993,479	20	3,415,499	20	3,823,256	20	4,022,551	20	5.21%	59.93%
		GF	FT	2,515,142	18	2,993,479	19	3,415,499	20	3,823,256	20	4,022,551	20	5.21%	59.93%
		FF	PT	0	1	0	1	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
160	County & Pros. Attys.	Total		1,306,000	0	3,242,000	0	5,828,250	0	6,105,700	0	6,149,895	0	0.72%	370.90%
		GF	FT	1,306,000	0	3,242,000	0	5,828,250	0	6,105,700	0	6,149,895	0	0.72%	370.90%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
3.	Justice, Public Safety, and Corrections subtotals	Total	FT	503,631,403	1,390	428,317,832	1,747	441,384,791	1,934	499,938,458	1,942	524,392,440	1,951	4.89%	4.12%
		GF	PT	464,146,184	83	391,854,431	79	399,894,890	62	441,631,803	57	467,982,440	51	5.97%	0.83%
		FF	AWEC	17,507,708	0	9,299,658	15	9,346,955	12	13,008,505	13	13,004,917	13	-0.03%	-25.72%
		OF		21,977,511	0	27,163,743	0	32,142,946	0	45,298,150	0	43,405,083	0	-4.18%	97.50%
4.	Family Services														
049	Dept. of Family Svcs	Total		214,748,264	792	275,165,510	815	285,085,826	813	280,104,858	780	279,636,435	779	-0.17%	30.22%
		GF	FT	115,287,758	758	170,739,922	777	166,692,786	777	167,390,280	751	161,762,159	751	-3.36%	40.31%
4.	Family Services subtotals	FF	PT	90,026,613	34	94,854,401	34	100,661,608	32	100,118,058	25	107,108,701	24	6.98%	18.97%
		OF	AWEC	9,433,893	0	9,571,187	4	17,731,432	4	12,596,520	4	10,765,575	4	-14.54%	14.12%
5.	Employment, Economic Development, and Commerce														
009	Wyoming Pipeline Authority	Total		1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	1,206,928	0	0.00%	-12.77%
		GF	FT	1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	1,206,928	0	0.00%	-12.77%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
023	Public Service Commission	Total		31,024,947	36	15,042,234	36	15,862,777	36	15,753,843	35	15,680,487	38	-0.47%	-49.46%
		GF	FT	500,000	36	500,000	36	0	36	0	35	0	37		-100.00%
		FF	PT	206,860	0	250,860	0	252,670	0	334,000	0	310,000	0	-7.19%	49.86%
		OF	AWEC	30,318,087	0	14,291,374	0	15,610,107	0	15,419,843	0	15,370,487	1	-0.32%	-49.30%
024	Dept. Parks & Cultural Res.	Total		57,490,542	274	62,258,430	273	57,983,876	273	56,841,821	263	57,045,661	261	0.36%	-0.77%
		GF	FT	37,823,298	181	41,061,824	181	36,849,404	181	35,599,478	172	35,305,608	170	-0.83%	-6.66%
		FF	PT	9,365,528	93	6,742,834	92	6,621,279	91	6,359,043	91	6,554,769	91	3.08%	-30.01%
		OF	AWEC	10,301,716	0	14,453,772	0	14,513,193	1	14,883,300	0	15,185,284	0	2.03%	47.41%
025	Department of Employment ⁵	Total		66,018,759	325	68,883,955	328	83,506,724	328	85,083,163	316	0	0	-100.00%	-100.00%
		GF	FT	2,843,362	314	3,512,330	322	3,754,670	322	3,795,832	310	0	0	-100.00%	-100.00%
		FF	PT	19,438,485	11	19,543,399	0	20,363,611	0	20,536,861	0	0	0	-100.00%	-100.00%
		OF	AWEC	43,736,912	0	45,828,226	6	59,388,443	6	60,750,470	6	0	0	-100.00%	-100.00%
026	Dept. of Workforce Services ⁵	Total		73,463,664	298	78,862,864	281	77,184,944	272	78,568,639	254	0	0	-100.00%	-100.00%
		GF	FT	10,185,930	273	18,882,961	281	21,564,880	272	22,058,662	254	0	0	-100.00%	-100.00%
		FF	PT	59,224,786	25	50,954,262	0	48,300,238	0	49,114,905	0	0	0	-100.00%	-100.00%
		OF	AWEC	4,052,948	0	9,025,641	0	7,319,826	0	7,395,072	0	0	0	-100.00%	-100.00%
032	Infrastructure Authority	Total		6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	1,689,144	0	-0.38%	-75.38%
		GF	FT	6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	1,689,144	0	-0.38%	-75.38%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0		
041	Fire Prevention	Total		4,518,664	33	6,895,407	36	7,333,814	36	7,415,336	36	7,551,729	36	1.84%	67.12%
		GF	FT	4,116,454	33	6,418,453	36	6,814,786	36	6,794,913	36	6,890,343	36	1.40%	67.39%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	402,210	0	476,954	0	519,028	0	620,423	0	661,386	0	6.60%	64.44%

(adjusted for effective immediately, and major de-appropriations)

(adjusted for effective immediately, and major de-appropriations)

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Summary of Appropriations and Positions 2005-06 through 2013-14, by Expenditure Category (through the 2012 Budget Session)

(adjusted for effective immediately, and major de-appropriations)

(adjusted for effective immediately, and major de-appropriations)													percent change from	
#	Agency	05-06			07-08		09-10		11-12		13-14		11-12	05-06
7. Transportation														
045	Transportation ¹¹	Total		177,578,817	531	383,021,011	566	405,855,706	566	287,820,094	559	299,544,883	560	4.07% 68.68%
		GF	FT	15,487,671	529	228,373,759	562	234,282,011	562	115,003,379	556	86,522,372	557	-24.77% 458.65%
7. Transportation subtotals		FF	PT	9,696,743	2	2,604,898	1	42,846,463	1	40,532,959	0	74,830,260	0	84.62% 671.71%
		OF	AWEC	152,394,403		152,042,354	3	128,727,232	3	132,283,756	3	138,192,251	3	4.47% -9.32%
8. General Government														
001	Governor ¹²	Total	Total	56,659,242	55	48,577,177	55	50,249,020	53	45,915,178	48	35,543,043	48	-22.59% -37.27%
		GF	FT	11,434,774	54	17,501,771	54	15,168,728	52	16,183,288	46	14,471,629	47	-10.58% 26.56%
		FF	PT	43,945,158	1	30,206,096	1	32,618,501	1	29,112,580	1	20,452,104	1	-29.75% -53.46%
		OF	AWEC	1,279,310		869,310	0	2,461,791	0	619,310	1	619,310	0	0.00% -51.59%
002	Secretary of State	Total		5,375,605	27	12,369,285	28	7,068,164	30	7,008,713	30	7,899,984	31	12.72% 46.96%
		GF	FT	4,742,144	27	11,708,405	28	6,244,134	30	6,179,008	30	6,878,161	31	11.31% 45.04%
		FF	PT	0	0	0	0	0	0	0	0	172,444	0	
		OF	AWEC	633,461		660,880	0	824,030	0	829,705	0	849,379	0	2.37% 34.09%
003	Auditor	Total		10,861,011	25	16,010,383	27	17,654,446	27	74,185,806	26	25,055,641	26	-66.23% 130.69%
		GF	FT	10,861,011	25	16,010,383	26	17,654,446	26	50,617,806	25	25,055,641	25	-50.50% 130.69%
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF	AWEC	0		0	1	0	1	23,568,000	1	0	1	
004	Treasurer ¹⁰	Total		64,603,184	25	55,617,317	28	77,622,550	28	72,439,178	27	69,324,245	27	-4.30% 7.31%
		GF	FT	39,570,392	25	11,607,384	26	27,119,280	26	26,442,443	26	18,326,104	26	-30.69% -53.69%
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF	AWEC	25,032,792		44,009,933	2	50,503,270	2	45,996,735	1	50,998,141	1	10.87% 103.73%
006	Administration & Information ¹⁴	Total		370,900,905	371	512,943,860	370	600,320,140	373	659,300,720	375	738,926,319	372	12.08% 99.22%
		GF	FT	95,648,997	369	129,350,686	367	191,501,269	369	127,765,915	371	124,694,689	370	-2.40% 30.37%
		FF	PT	1,270,017	2	1,075,946	3	11,147,884	3	51,141,116	2	1,171,034	2	-97.71% -7.79%
		OF	AWEC	273,981,891		382,517,228	0	397,670,987	1	480,393,689	2	613,060,596	0	27.62% 123.76%
007	Adjutant General ¹²	Total		40,613,258	233	201,638,218	261	56,905,177	267	94,280,854	257	86,852,548	275	-7.88% 113.85%
		GF	FT	13,460,810	179	46,480,743	201	26,824,572	214	30,421,130	208	29,253,124	226	-3.84% 117.32%
		FF	PT	20,543,828	54	152,506,708	55	27,333,118	51	62,233,535	47	52,142,598	47	-16.21% 153.81%
		OF	AWEC	6,608,620		2,650,767	5	2,747,487	2	1,626,189	2	5,456,826	2	235.56% -17.43%
011	Revenue ¹³	Total		127,732,503	129	196,721,949	129	196,156,185	135	240,273,581	130	231,334,051	130	-3.72% 81.11%
		GF	FT	14,748,691	128	27,019,246	128	19,096,914	133	19,928,786	129	20,931,715	129	5.03% 41.92%
		FF	PT	0	1	0	1	0	1	0	0	0	0	
		OF	AWEC	112,983,812		169,702,703	0	177,059,271	1	220,344,795	1	210,402,336	1	-4.51% 86.22%
021	Department of Audit	Total		16,244,411	109	20,187,526	122	22,322,137	123	24,660,872	118	25,381,429	116	2.92% 56.25%
		GF	FT	10,010,526	109	12,468,945	122	12,879,241	123	14,795,426	116	15,328,579	116	3.60% 53.12%
		FF	PT	3,195,190	0	4,118,468	0	4,711,204	0	5,056,199	2	5,124,728	0	1.36% 60.39%
		OF	AWEC	3,038,695		3,600,113	0	4,731,692	0	4,809,247	0	4,928,122	0	2.47% 62.18%
051	Livestock Board	Total		12,031,374	17	10,876,842	68	15,651,114	119	16,001,001	119	17,631,652	115	10.19% 46.55%
		GF	FT	3,036,371	17	5,668,220	18	8,406,337	20	7,921,561	20	8,311,445	20	4.92% 173.73%
		FF	PT	0	0	2,136	0	18,458	0	23,649	0	426,151	0	1701.98%
		OF	AWEC	8,995,003		5,206,486	50	7,226,319	99	8,055,791	99	8,894,056	95	10.41% -1.12%
063	Governor's Residence	Total		499,077	5	654,973	5	778,772	5	773,875	4	733,031	4	-5.28% 46.88%
		GF	FT	499,077	2	654,973	3	778,772	3	773,875	3	733,031	3	-5.28% 46.88%
		FF	PT	0	3	0	2	0	2	0	1	0	1	
		OF	AWEC	0		0	0	0	0	0	0	0	0	
072	Retirement ¹⁵	Total		11,474,090	27	31,658,854	27	162,492,655	38	17,957,022	38	13,848,438	39	-22.88% 20.69%
		GF	FT	5,500,000	27	24,717,102	27	1,273,155	38	44,955	38	32,755	39	-27.14% -99.40%
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF	AWEC	5,974,090		6,941,752	0	161,219,500	0	17,912,067	0	13,815,683	0	-22.87% 131.26%
201	LSO	Total		14,502,065	4	17,354,640	5	17,446,790	0	19,565,303	0	18,610,004	0	-4.88% 28.33%
		GF	FT	13,142,065	4	17,341,390	4	17,396,790	0	19,565,303	0	18,610,004	0	-4.88% 41.61%
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF	AWEC	1,360,000		13,250	1	50,000	0	0	0	0	0	-100.00%
211	Board of Equalization	Total		1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	1,782,690	7	1.33% 37.20%
		GF	FT	1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	1,782,690	7	1.33% 37.20%
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF		0		0	0	0	0	0	0	0	0	
270	Administrative Hearings	Total		1,698,646	7	2,465,727	9	3,423,968	10	3,462,196	10	3,890,240	12	12.36% 129.02%
		GF	FT	0	7	0	9	0	10	0	10	0	12	
		FF	PT	0	0	0	0	0	0	0	0	0	0	
		OF	AWEC	1,698,646		2,465,727	0	3,423,968	0	3,462,196	0	3,890,240	0	12.36% 129.02%
Other Boards and Commissions		Total	FT	10,132,566	37	11,783,284	38	13,353,495	40	13,699,376	40	14,769,765	41	7.81% 45.77%
		GF	PT	0	7	0	7	80,000	6	0	6	23,390	5	
		FF	AWEC	214,569		0	2	0	2	0	0	0	0	-100.00%
		OF		9,917,997		11,783,284		13,273,495		13,699,376	0	14,746,375	0	7.64% 48.68%
XXX	Compensation ¹⁶	Total		24,674,897		27,481,781		6,700,000		23,495,000		0		-100.00% -100.00%
		GF		24,674,897		27,481,781		6,700,000		0		0		
		FF		0		0		0		0		0		
		OF		0		0		0		23,495,000		0		-100.00%

Summary of Appropriations and Positions 2005-06 through 2013-14, by Expenditure Category (through the 2012 Budget Session)

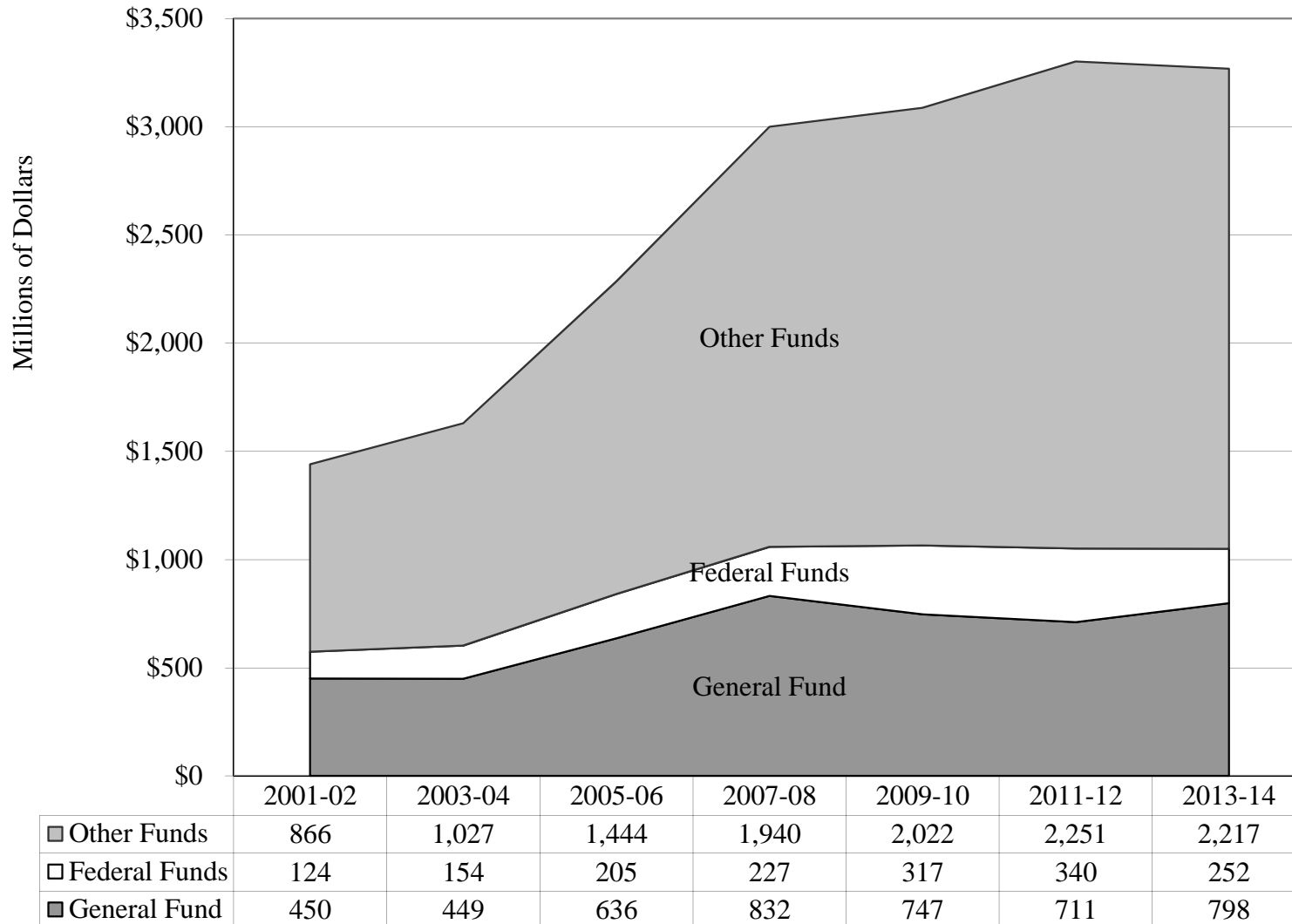
(adjusted for effective immediately, and major de-appropriations)

(adjusted for effective immediately, and major de-appropriations)													percent change from		
#	Agency		05-06		07-08		09-10		11-12		13-14		11-12	05-06	
8.	General Government subtotal (including local govt. distributions and SLIB grants) ¹⁷	Total	FT	894,203,552	1,017	1,483,919,639	1,058	1,638,273,057	1,091	1,480,634,570	1,069	1,459,983,080	1,092	-1.39%	63.27%
		GF	PT	338,530,473	68	632,188,852	69	707,852,082	64	434,855,391	59	419,432,957	56	-3.55%	23.90%
		FF	AWEC	69,168,762		187,909,354	61	75,829,165	108	147,567,079	107	79,489,059	100	-46.13%	14.92%
		OF		486,504,317		663,821,433		854,591,810		898,212,100		961,061,064		7.00%	97.54%
9.	Savings (including approps. to PWMTF, PWMTF reserve account and LSRA)	Total	FT	300,988,185		517,972,101		701,286,373		609,569,380		104,187,675		-82.91%	-65.38%
		GF		74,583,915		217,972,101		0		548,262,784		84,087,675			12.74%
		FF		0		0		0		0		0			
		OF		226,404,270		300,000,000		701,286,373		61,306,596		20,100,000		-67.21%	-91.12%
Grand Totals	Total	FT	6,322,567,299	6,738	8,441,801,187	7,418	9,056,966,558	7,666	9,184,663,219	7,541	8,796,393,136	7,604	-4.23%	39.13%	
	GF	PT	2,486,150,452	458	3,691,378,069	422	3,499,308,745	378	3,715,302,481	359	3,326,800,000	347	-10.46%	33.81%	
	FF	AWEC	1,194,632,984		1,314,023,610	168	1,390,466,357	228	1,620,680,478	253	1,679,433,870	261	3.63%	40.58%	
	OF		2,641,783,863		3,436,399,508		4,167,191,456		3,808,373,664		3,790,159,266		-0.48%	43.47%	

- Chapter 99, 02 Session Laws created the School Facilities Commission (agency 027), and transferred school capital construction and major maintenance budgets and responsibility from the Department of Education - School Finance (agency 205) to the School Facilities Commission (agency 027). Appropriations for the 2005-06 biennium include \$332,694,042 for school capital construction and \$66.4 million for major maintenance. Appropriations for the 2007-08 biennium include \$403,558,123 for school capital construction and \$74.2 million for major maintenance. Appropriations for the 2009-10 biennium include \$337,400,809 for school capital construction, \$84,182,098 for major maintenance and \$3 million for infrastructure. Appropriations for the 2011-12 biennium include \$387.2 million for school capital construction and \$82,000,000 for major maintenance. Appropriations for the 2013-14 biennium include \$416.1 million for school capital construction \$1,469,153 for engineering and technical services and \$101.7 million for major maintenance.
- No general fund supplement was necessary for the 2005-06, 2007-08, 2009-10, 2011-12, or 2013-14 bienniums.
- In the 2007-08 biennium, the Higher Education Assistance Authority was transferred into the Community College Commission.
- Chapter 95, 04 Session Laws appropriated \$125,897,766 for capital construction. Of this amount, \$17,658,900 was effective immediately for the 2003-04 biennium. \$76 million was appropriated in 2005-06 and \$43,935,033 was appropriated in 2007-08 for a medium security correctional facility. A General Fund appropriation of \$12,483,922 was included in 2007-08 for operation of the new facility.
- The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under Agency 053, Department of Workforce Services in FY13-14.
- The Wyoming Business Council General Fund appropriation for 2005-06 includes \$52,932,802 for the Business Ready Community Program and the Community Facilities Program. The General Fund appropriation for 2007-08 includes \$85,517,198 for the Business Ready Community Program and the Community Facilities Program, and \$10 million for the construction of welcome centers. The General Fund appropriation for 2009-10 includes \$86.75 million for Business Ready Communities and for Community Facilities. The General Fund appropriation for 2011-12 includes \$58.5 million for investment ready communities and \$15 million for data centers. Finally, through the 2012 Session, the Legislature appropriated \$58.5 million in 2013-14 for investment ready communities.
- Appropriations from water development accounts for planning studies and construction projects are included, in addition to appropriations to the Water Development Office for administration. Transfers from reserve accounts to water development accounts are excluded to avoid double-counting.
- Chapter 225, 05 Session Laws appropriated \$15 million to the Wildlife and Natural Resource Trust and \$300,000 to the Wildlife and Natural Resource Trust Income Account, and created the Wildlife and Natural Resource Trust Account Board. 2007-08 biennium appropriations include \$42.25 million to the Trust, \$3 million to the Wildlife Trust Challenge Account, and \$9,172,420 for wildlife projects and operations. 2009-10 biennium appropriations include \$29.5 million to the Trust, \$11,152,500 for projects, and \$684,492 for administration. 2011-12 biennium appropriations include \$5 million to the Trust, \$11,152,500 for projects, and \$584,854 for administration. 2013-14 appropriations include \$5 million to the Trust, \$19 million for projects, and \$684,031 for administration and an effective immediate appropriation to the Wyoming Wildlife and Natural Resources Trust Income account for project funding. Occasionally, this account can include a double accounting when appropriations are made to the Income Account and subsequently the Legislature appropriates funds from the Income Account for projects.
- The 2005-06 biennium includes \$4,075,000 for capital construction projects and \$2,518,570 for sage grouse, brucellosis and chronic wasting disease management. 2007-08 includes \$15,746,727 for capital construction projects, \$4,001,739 for sage grouse, brucellosis and chronic wasting disease management, and \$1.1 million for game and fish license revenue recoupment. In 2009-10, \$14,521,322 is appropriated for the Game and Fish Cheyenne Headquarters and \$1.7 million is appropriated for game and fish license revenue recoupment. \$10,883,239 is also appropriated for various programs. Of this amount, \$2,975,095 is effective immediately. 2011-12 includes roughly \$7.3 million for various programs, \$1,060,976 for Aquatic Invasive Species, and \$1,822,000 for capital construction. 2013-14 includes \$2,947,117 for Aquatic Invasive Species, \$170,000 for capital construction and \$193,000 for game warden retirement.
- In the 2005-06 biennium \$57.5 million was appropriated to the Office of State Lands & Investments (Agency 060) and \$33.4 million was appropriated to the State Treasurer for distribution to cities, towns and counties (Chapter 95, 04 session laws, and Chapter 191, 05 session laws). In the 2007-08 biennium, a total of \$118,115,500 was appropriated to Agency 060 for direct distribution to cities, towns and counties. In the 2009-10 biennium, a total of \$145,775,000 was appropriated to Agency 060 for distribution to cities, towns, and counties. In the 2011-12 biennium, a total of \$97,456,560 was appropriated to Agency 060 for distribution to cities, towns & counties. In the 2013-14 biennium, \$81.0 million has been appropriated to Agency 060 for distribution to cities, towns & counties. Agency 060 also includes appropriations to the Mineral Royalty Grant Program of \$67,401,364 in 2005-06, \$179,268,318 in 2007-08, \$43.4 million in 2009-10 and \$33.4 million in both 2011-12 and 2013-14. Also included in Agency 060 are appropriations for county block allocations for capital projects of \$18,665,500 in 2007-08, \$191 million in 2009-10, \$35 million in 2011-12 and \$54 million in 2013-14.
- In the 2005-06 biennium (Chapter 191, 05 Session Laws), \$7,172,671 was appropriated from the General Fund and \$7.2 million was appropriated from Federal Funds for the WyoLink public safety system, and \$4.1 million was appropriated from the General Fund to the Highway Fund for multi-lane highway construction. In addition, \$3,215,000 was appropriated from the General Fund for air services enhancement (Chapter 13, 05 Session Laws), \$7 million was appropriated from the Budget Reserve Account to the Highway Fund for multi-lane highway construction (Chapter 120, 05 Session Laws), and \$1 million was appropriated from the General Fund for public transit (Chapter 150, 05 Session Laws). General Fund appropriations for 2007-08 include \$35,111,340 for the WyoLink public safety system, \$17,940,419 for airport improvements, and \$175 million for highway and other transportation projects as prioritized by the transportation commission. General Fund appropriations for 2009-10 include \$12,030,000 for WyoLink, \$13,502,011 for airport improvements, and \$200 million for transportation commission projects. General Fund appropriations for 2011-12 include \$2,545,000 for WyoLink, \$17,453,379 for airport improvements and \$95,000,000 for transportation commission projects. 2011-12 also includes \$30 million in federal Abandoned Mine Land funds appropriated during the 2012 session which were effective immediately. General Fund appropriations for 2013-14 include \$1,308,380 for WyoLink, \$15,213,992 for airport improvements and \$70 million for transportation commission projects.
- In the 1997-98 biennium, Emergency Management was transferred to the Adjutant General (agency 007). In the 2005-06 biennium, funding for the Emergency Management program was transferred from the Adjutant General (agency 007) to the Governor (agency 001).
- In the 1999-00 biennium, the Liquor Commission was transferred into the Department of Revenue. In the 2007-08 biennium, \$46.6 million was appropriated from the Budget Reserve Account to the Department of Revenue to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption.
- In the 2003-04 biennium, the Employees Insurance Board was transferred into the Department of Administration and Information. In the 2013-2014 biennium, the Department of Enterprise Technology Services was created as Agency 077. However, it was not separately budgeted until FY14.
- General funds were appropriated in the 2003-04 through 2007-08 bienniums to fund the unfunded liability of the Wyoming law enforcement retirement plan created by W.S. 9-3-432.
- These appropriations were commonly found in either the Governor's Office, the Auditor's Office, or a section 300. These appropriations do not reflect all compensation increases. These across-the-board compensation appropriations generally do not include funds directed to the judicial branch, UW, or community colleges. The 2005-06 biennium includes salary increases for executive branch employees, judges, and nurses, and includes increases in the employee insurance contribution and funds to maintain longevity at 40%.

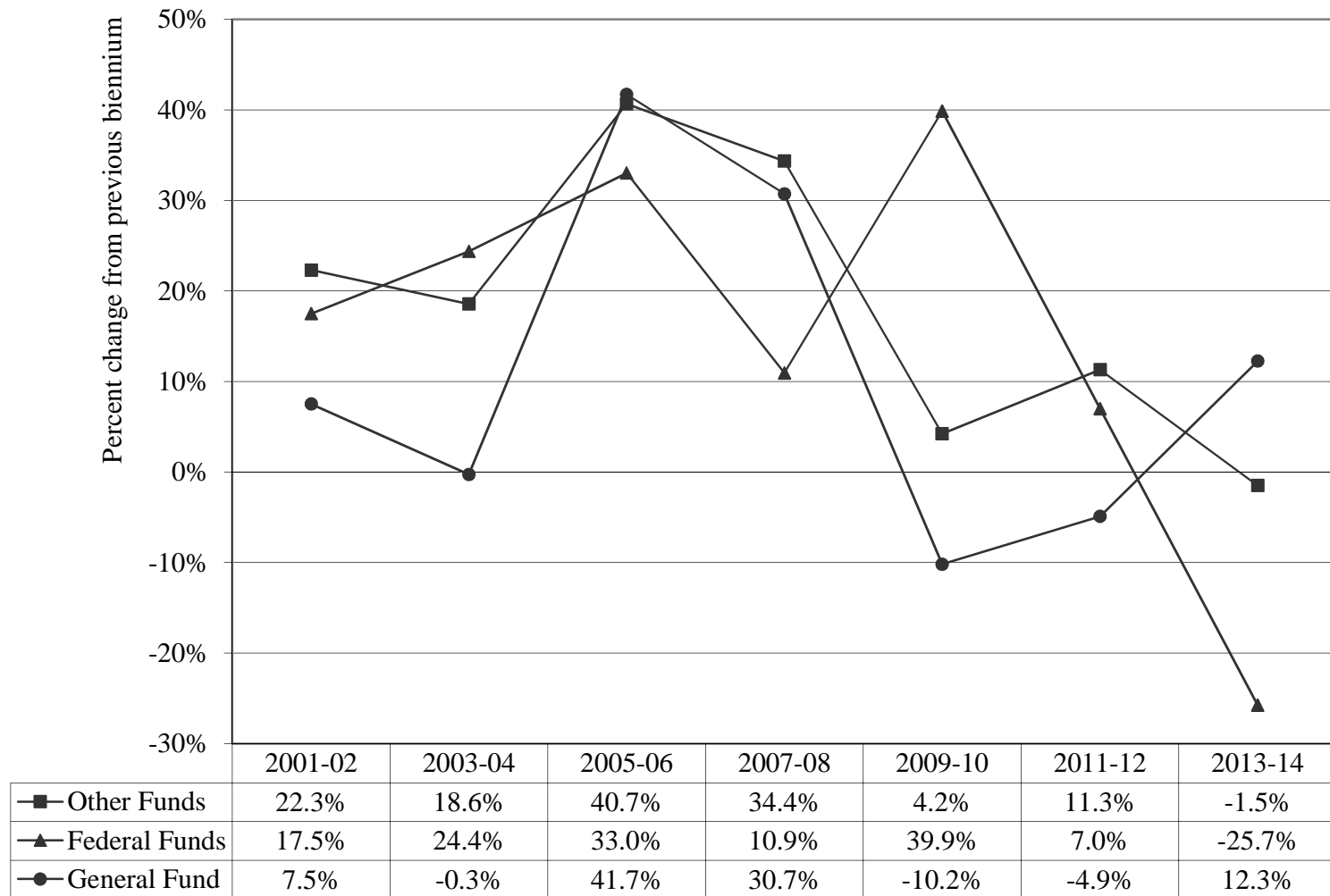
Across-the-board General Fund salary and benefit increases of roughly \$55 million in 2007-08 and \$65.3 million in 2009-10 are included in agency budgets. The \$65.3 million for 2009-10 includes roughly \$8 million for the additional 1% of employee salaries to be deposited in the new retiree health insurance benefits account. Additionally, \$16.85 million from unobligated General Fund appropriations for salary and benefits from 2005-06 is also appropriated for 2007-08 salary and benefit adjustments. This amount has been included in 2007-08 and subtracted from 2005-06 to avoid double-counting. Also included in 2007-08 is \$3,187,584 for competitive market raises, \$4,044,197 for a 2% cost of living increase, and \$3,350,000 for retiree health insurance. 2009-10 figures include \$6.7 million for retiree health insurance. The \$43,774,576 appropriation for 2011-12 includes \$37,274,576 to be expended on increased employer contributions to the Wyoming Retirement System and \$6,500,000 to be expended for health insurance benefits for retirees whose date of retirement was prior to July 1, 2008.
- Category subtotals were adjusted to reclassify General Fund appropriations for the Mineral Royalty Grant Program, local government distributions and county block allocations (\$89,901,364 in 2005-06, \$282,649,318 in 2007-08, \$354,975,000 in 2009-10, \$112,456,560 in 2011-12 and \$135 million in 2013-14) from category 6 (Natural Resources, Environment, and Recreation) to category 8 (General Government). These category subtotals were also adjusted to reclassify Other Fund appropriations to the Mineral Royalty Grant Program (\$35 million in 05-06, \$33.4 million in 07-08, \$33.4 million in 09-10, \$33.4 million in 11-12, and \$33.4 million in 2013-14) and \$20,000,000 from the Wyoming mineral trust fund reserve account for local government distributions in 2011-12.

State Historical Appropriations Category 1 - Education FY 2001/02 - 2013/14

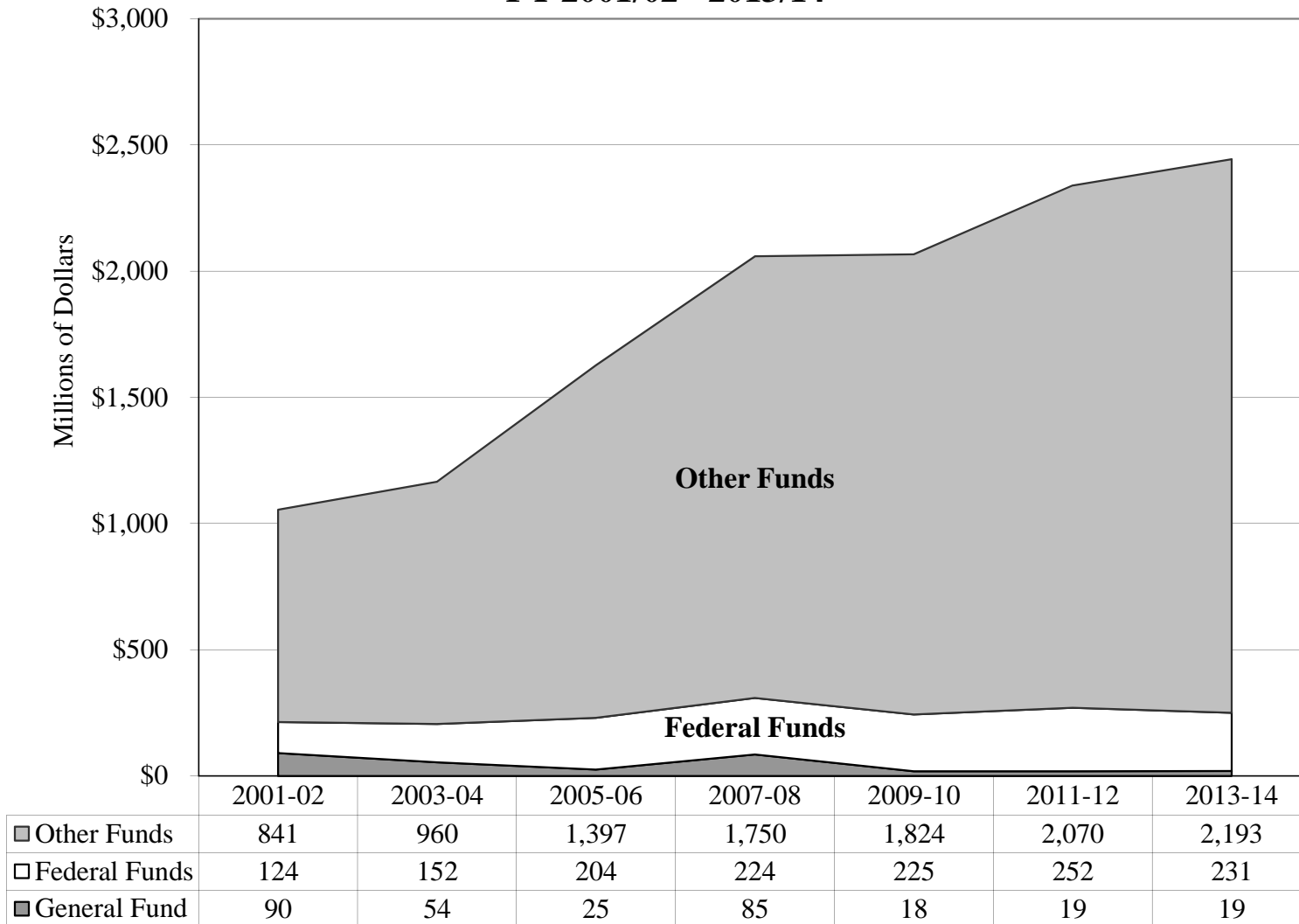


1. Appropriations for 2003-04 were adjusted to reflect a decrease in the General Fund appropriation and an increase in the Other Funds appropriation caused by increased School Foundation Program revenues and increased local resources.
2. Appropriations include funding for K-12 capital construction, K-12 major maintenance, infrastructure and component level projects.
3. For UW and the community colleges, funding includes capital construction, major maintenance and endowment appropriations.

State Historical Appropriations (Percent Growth)
Category 1 - Education
FY 2001/02 - 2013/14



**State Historical Appropriations
Category 1(a) - Education (K-12)
FY 2001/02 - 2013/14**

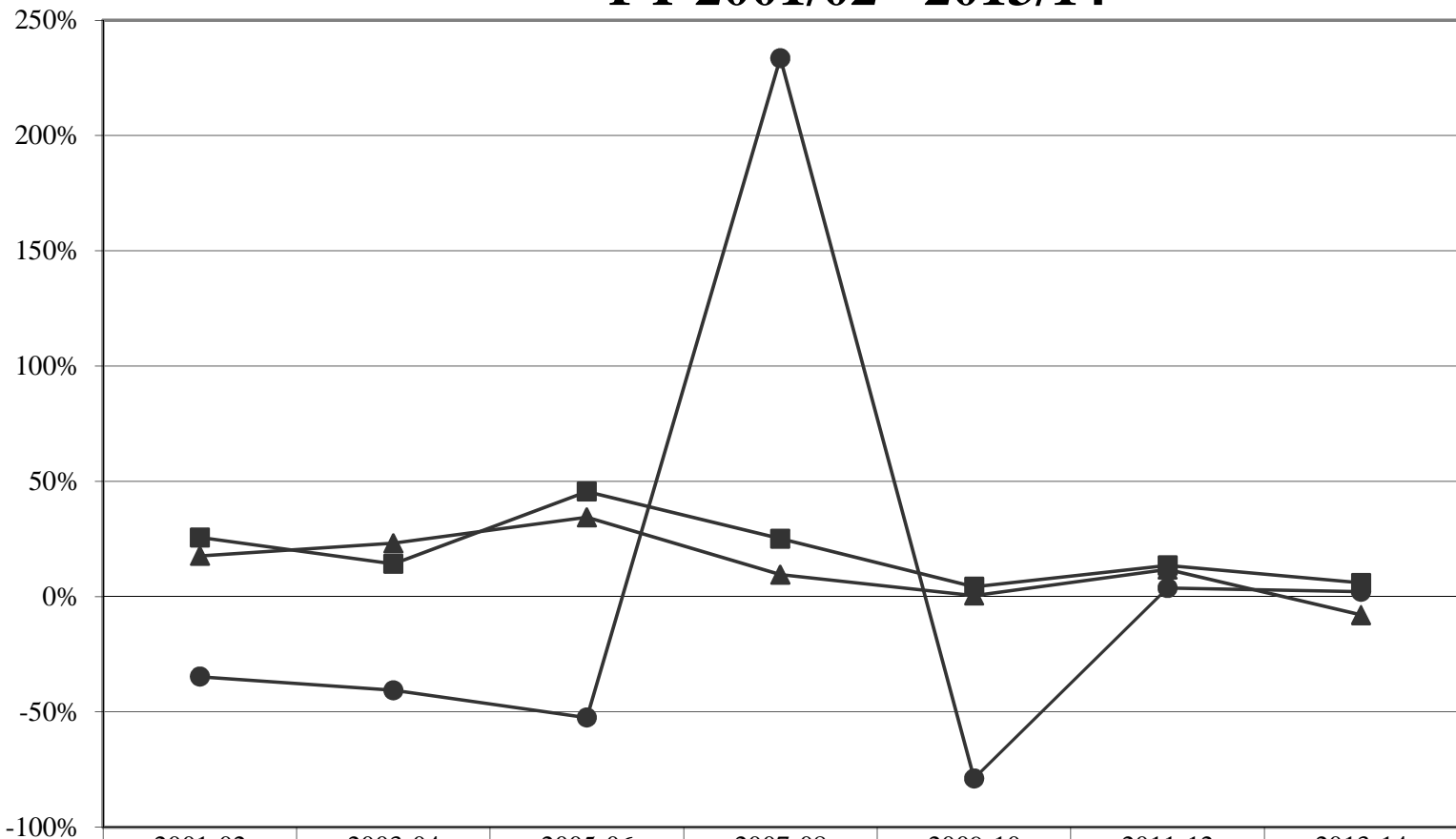


1. Appropriations for 2003-04 were adjusted to reflect a decrease in the General Fund appropriation and an increase in the Other Funds appropriation caused by increased School Foundation Program revenues and increased local resources.

2. Biennial appropriations include funding for school capital construction, K-12 major maintenance, infrastructure and component level projects.

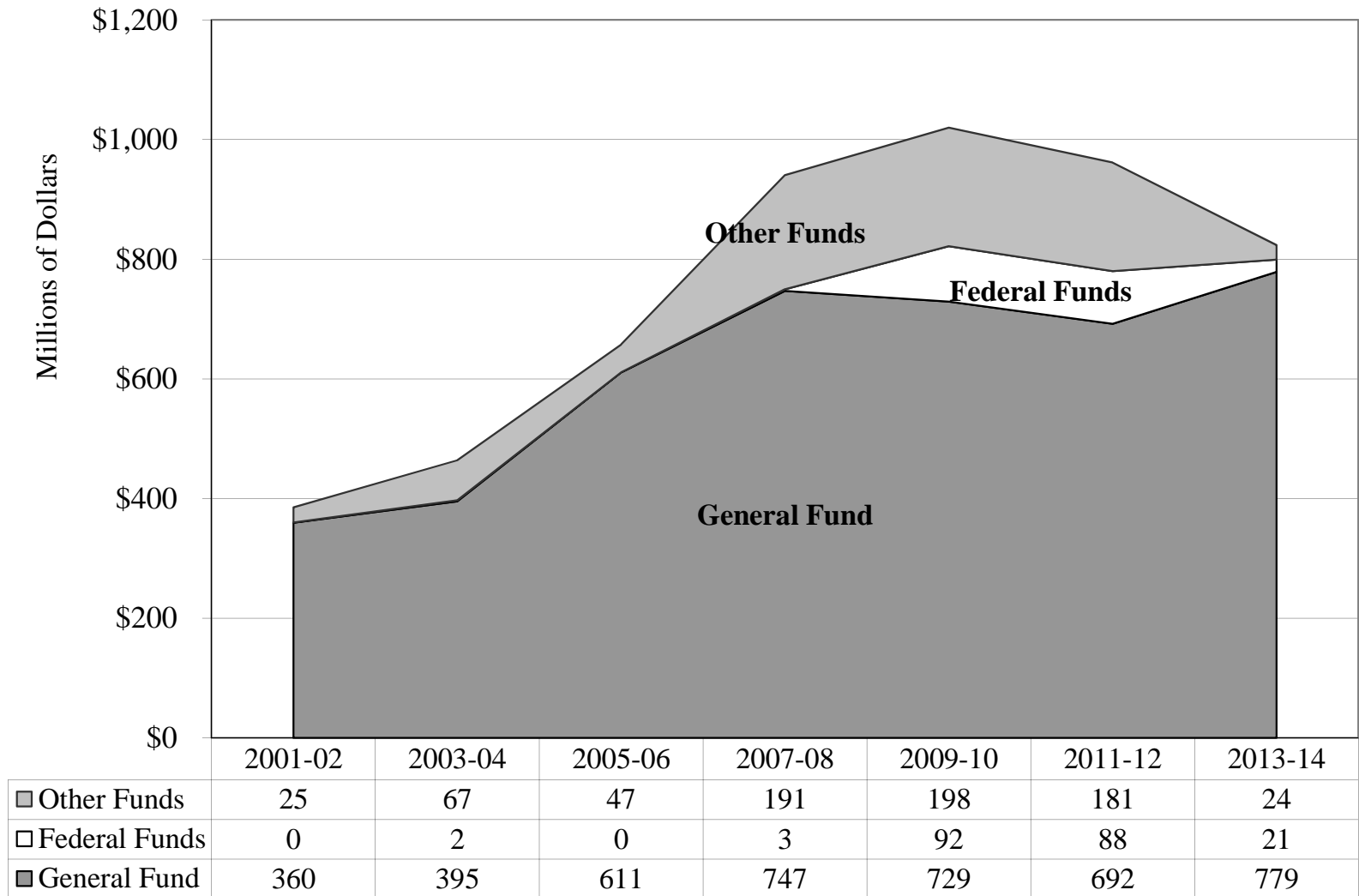
State Historical Appropriations (Percent Growth) Category 1(a) - Education (K-12) FY 2001/02 - 2013/14

Percent change from previous biennium



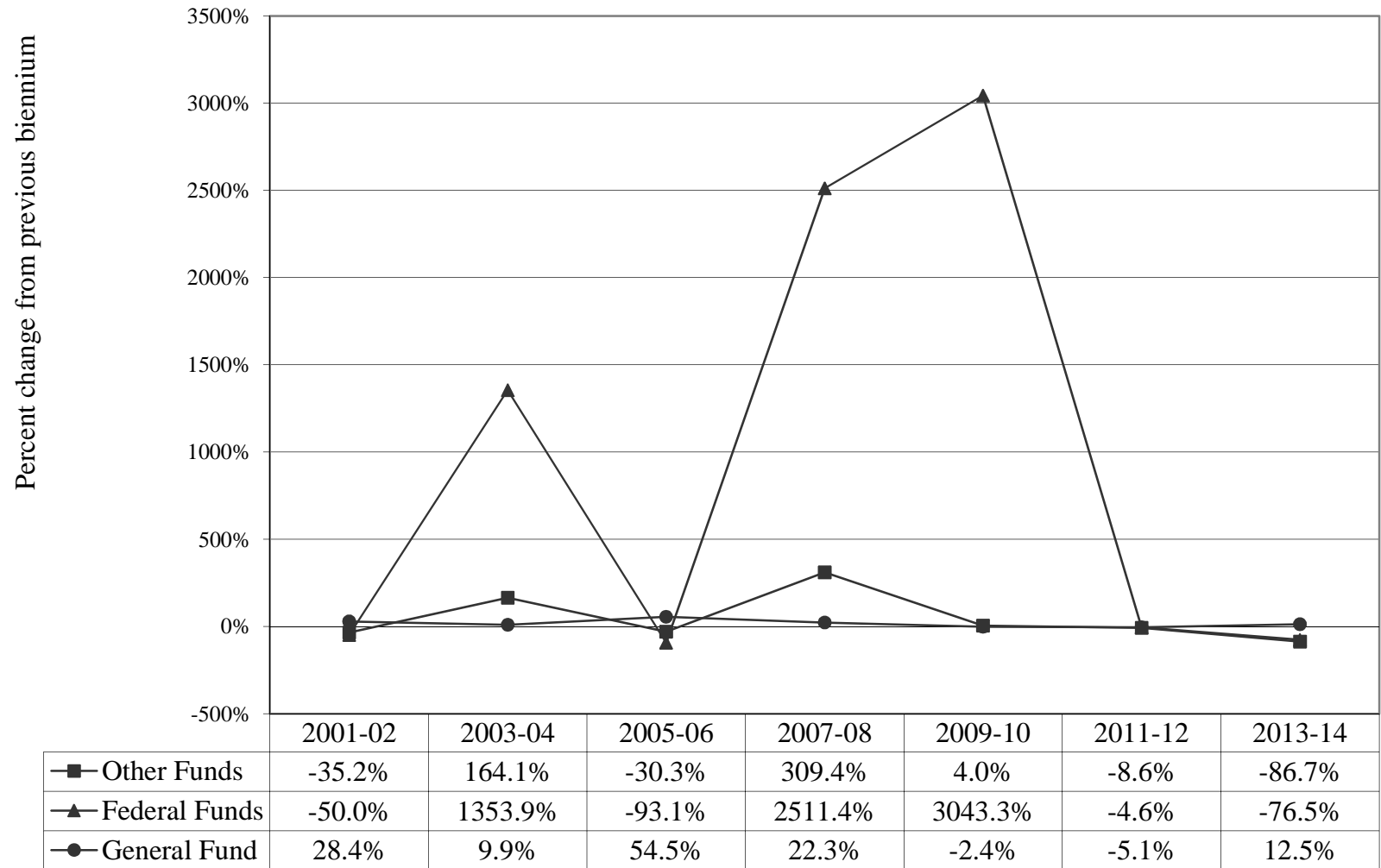
	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
■ Other Funds	25.7%	14.2%	45.6%	25.2%	4.2%	13.5%	6.0%
▲ Federal Funds	17.6%	23.1%	34.4%	9.6%	0.5%	11.8%	-8.0%
● General Fund	-34.8%	-40.6%	-52.5%	233.6%	-78.9%	3.7%	2.2%

**State Historical Appropriations
Category 1(b) - Education (UW and Colleges)
FY 2001/02 - 2013/14**

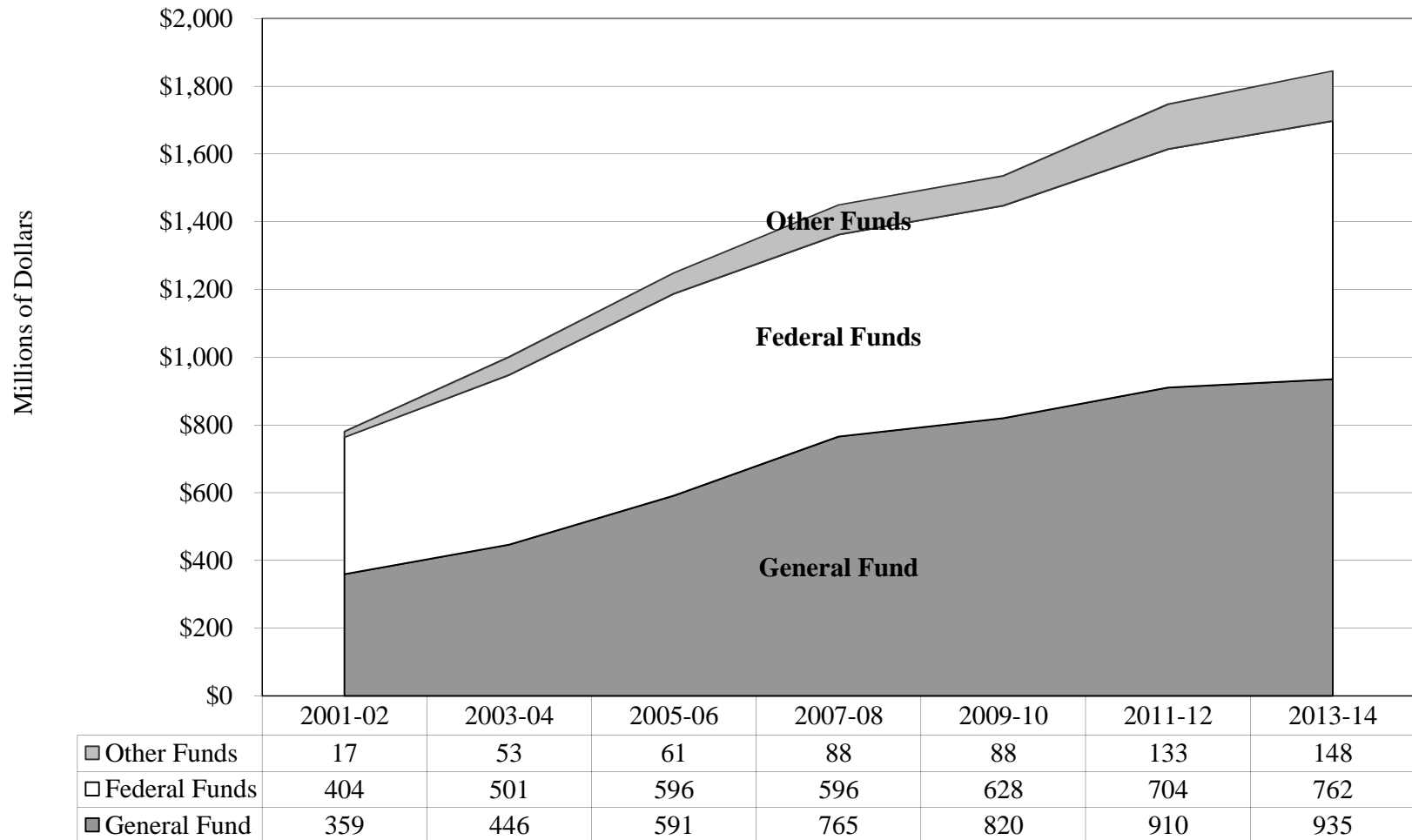


1. Appropriations include capital construction, major maintenance, UW and community college endowments, UW School of Energy Resources and UW challenge accounts.

State Historical Appropriations (Percent Growth)
Category 1(b) - Education (UW and Colleges)
FY 2001/02 - 2012/14



**State Historical Appropriations
Category 2 - Health
FY 2001/02 - 2013/14**



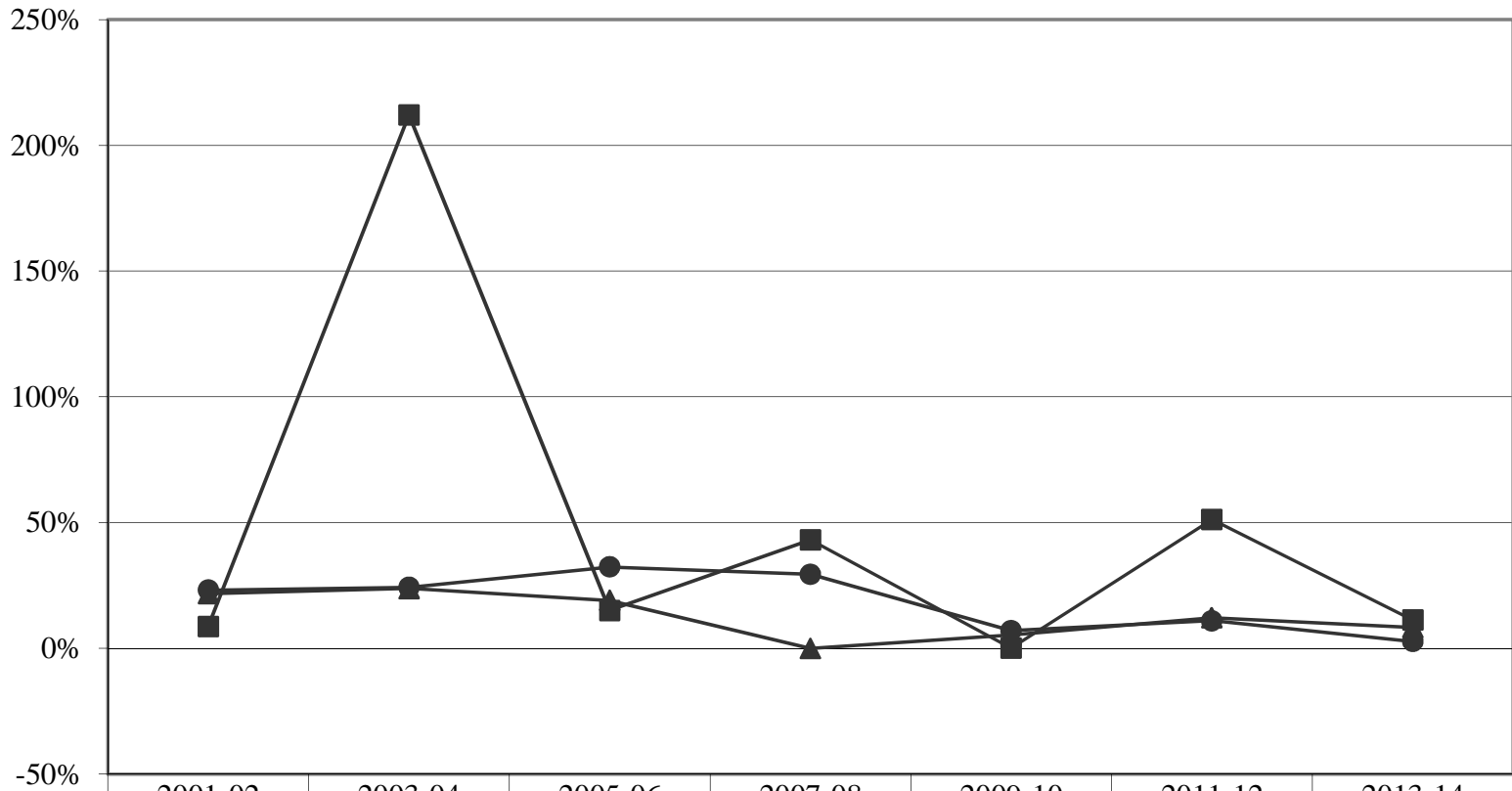
1. The 2003-04 appropriation includes Tobacco Settlement funding (Other Funds) for the Substance Abuse Control Plan (02 Laws, Chapter 81).
2. 2005-06 figures include 2004 Special Session appropriations to the Department of Health and to the Medical Malpractice Insurance Assistance Account.

State Historical Appropriations (Percent Growth)

Category 2 - Health

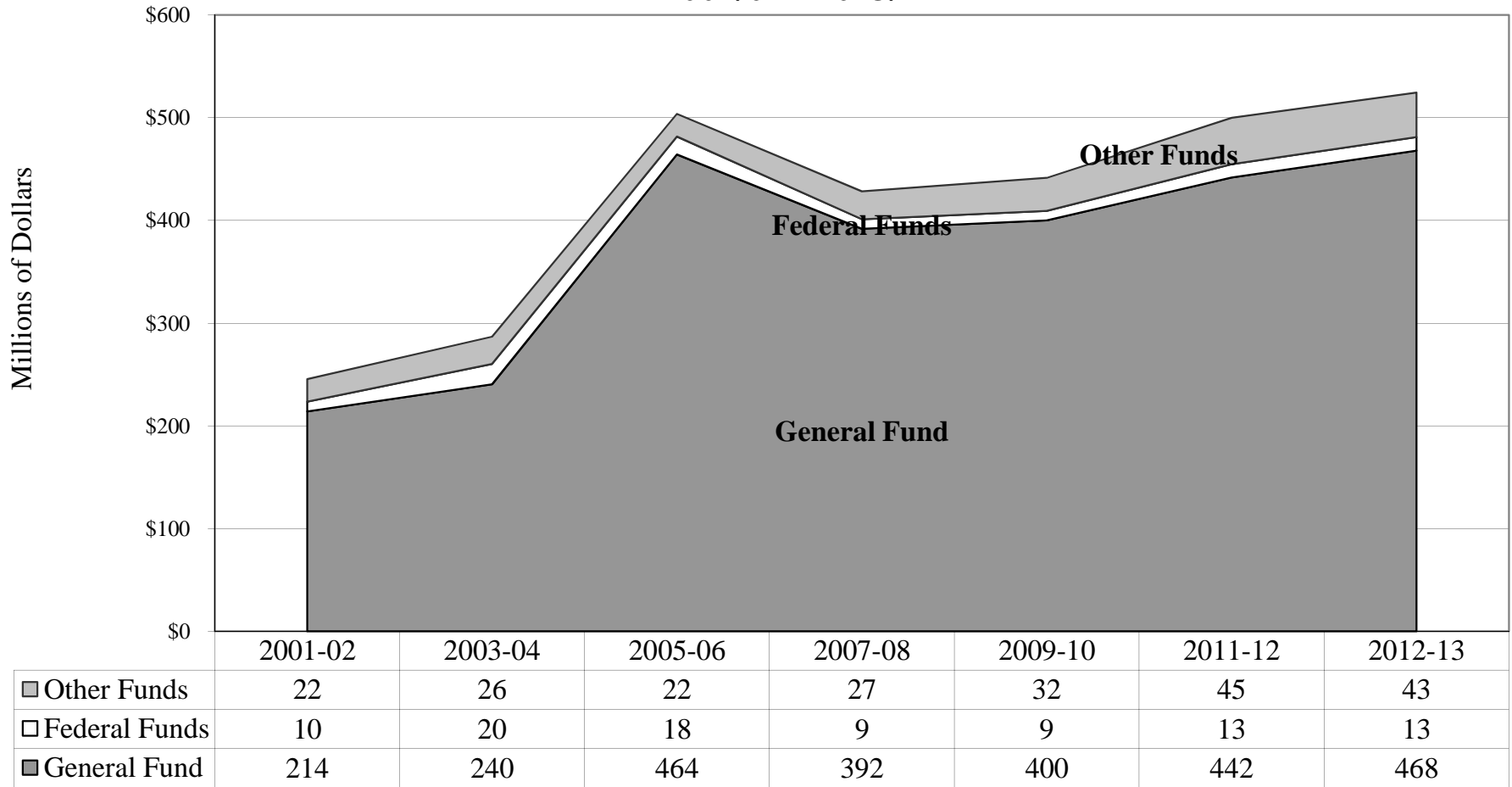
FY 2001/02 - 2013/14

Percent change from previous biennium



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
■ Other Funds	8.6%	212.1%	15.1%	43.2%	0.0%	51.2%	11.3%
▲ Federal Funds	21.7%	23.8%	19.1%	0.0%	5.3%	12.1%	8.3%
● General Fund	23.2%	24.3%	32.4%	29.5%	7.1%	11.0%	2.7%

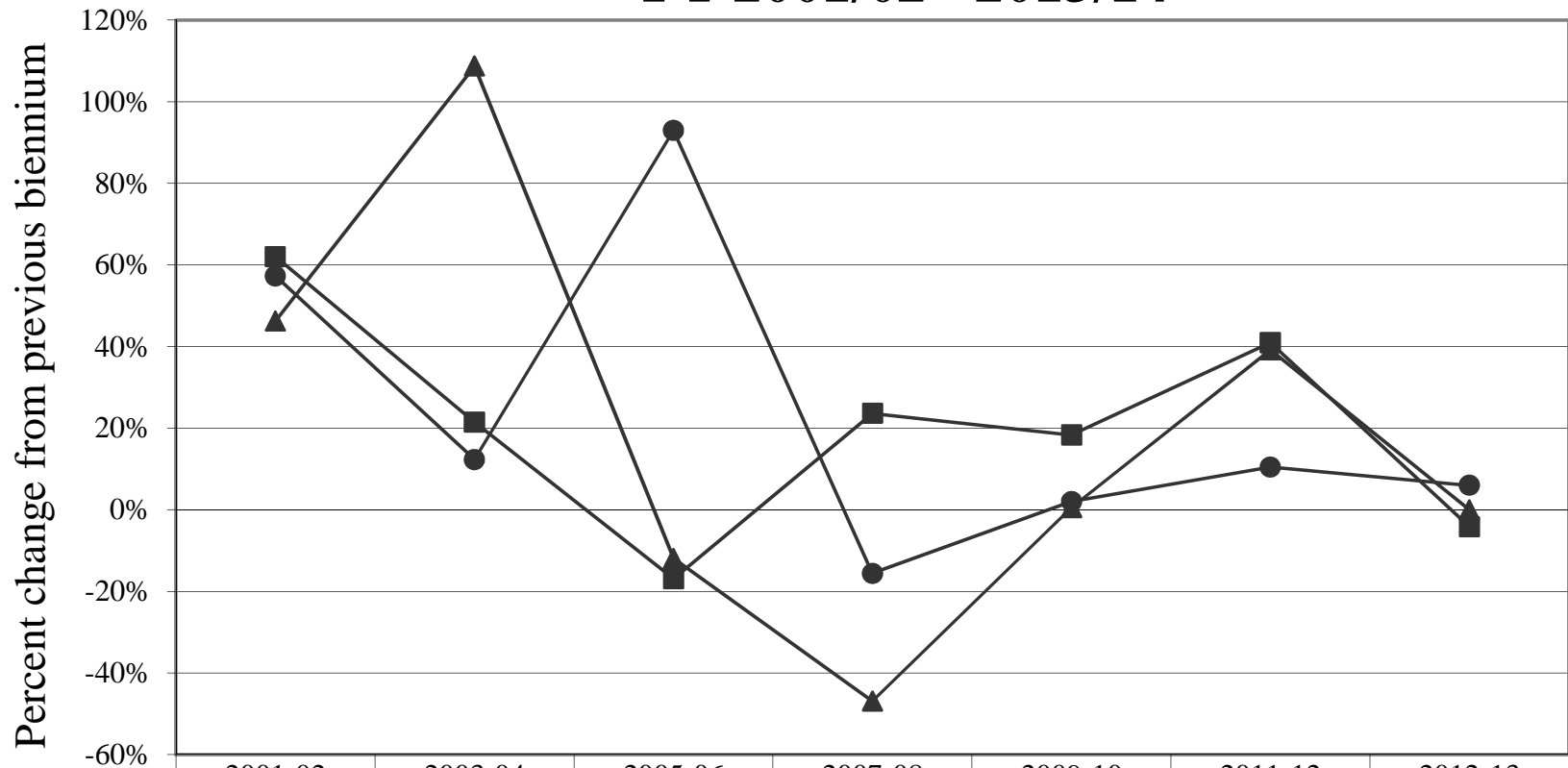
**State Historical Appropriations
Category 3 - Justice, Public Safety, and Corrections
FY 2001/02 - 2013/14**



1. The 2003-04 appropriation includes Tobacco Settlement Funding for the Substance Abuse Control Plan (02 Laws, Chapter 81).

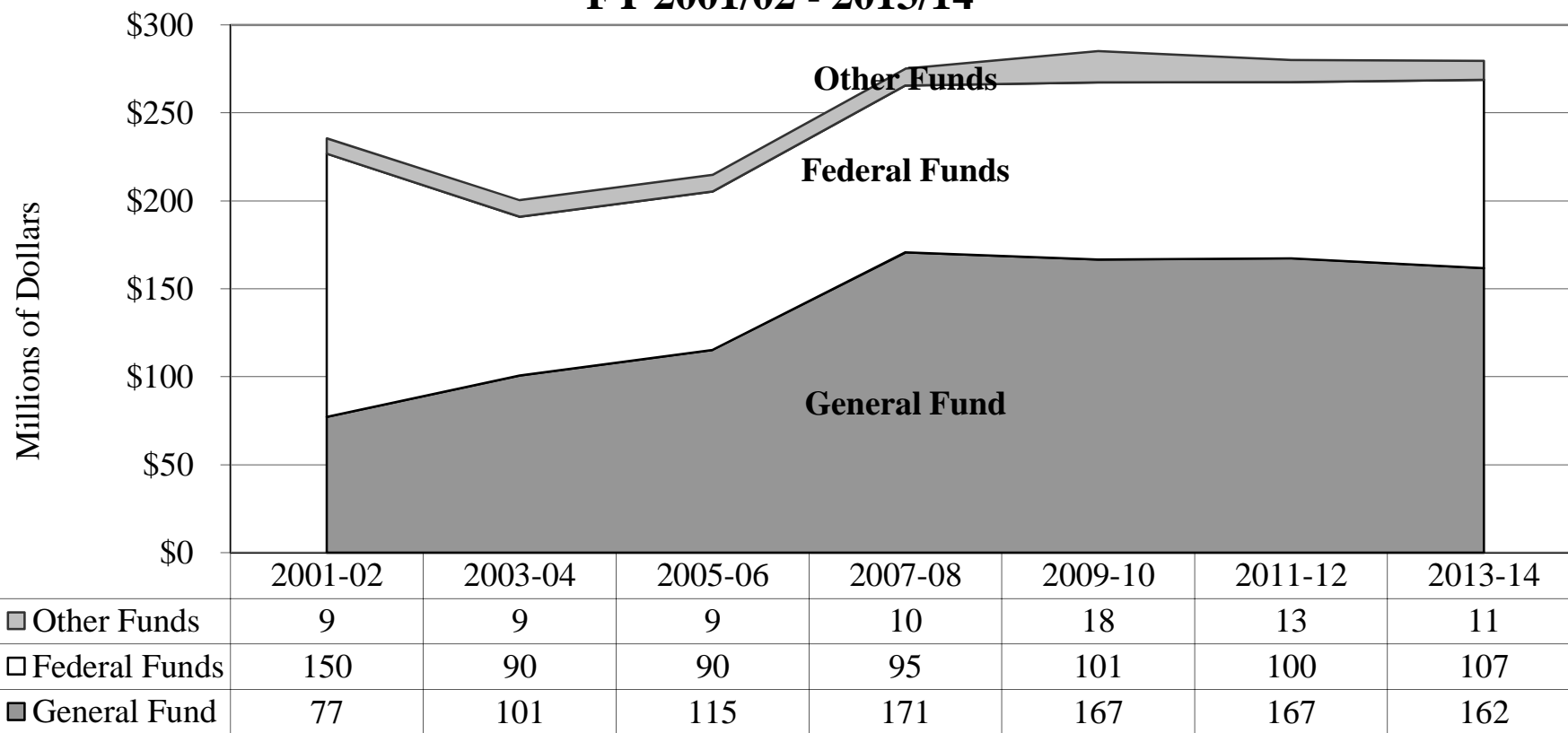
2. The 2005-06 and 2007-08 biennial funding includes appropriations to the Department of Corrections for construction of a new medium security correctional facility.

State Historical Appropriations (Percent Growth) Category 3 - Justice, Public Safety, and Corrections FY 2001/02 - 2013/14



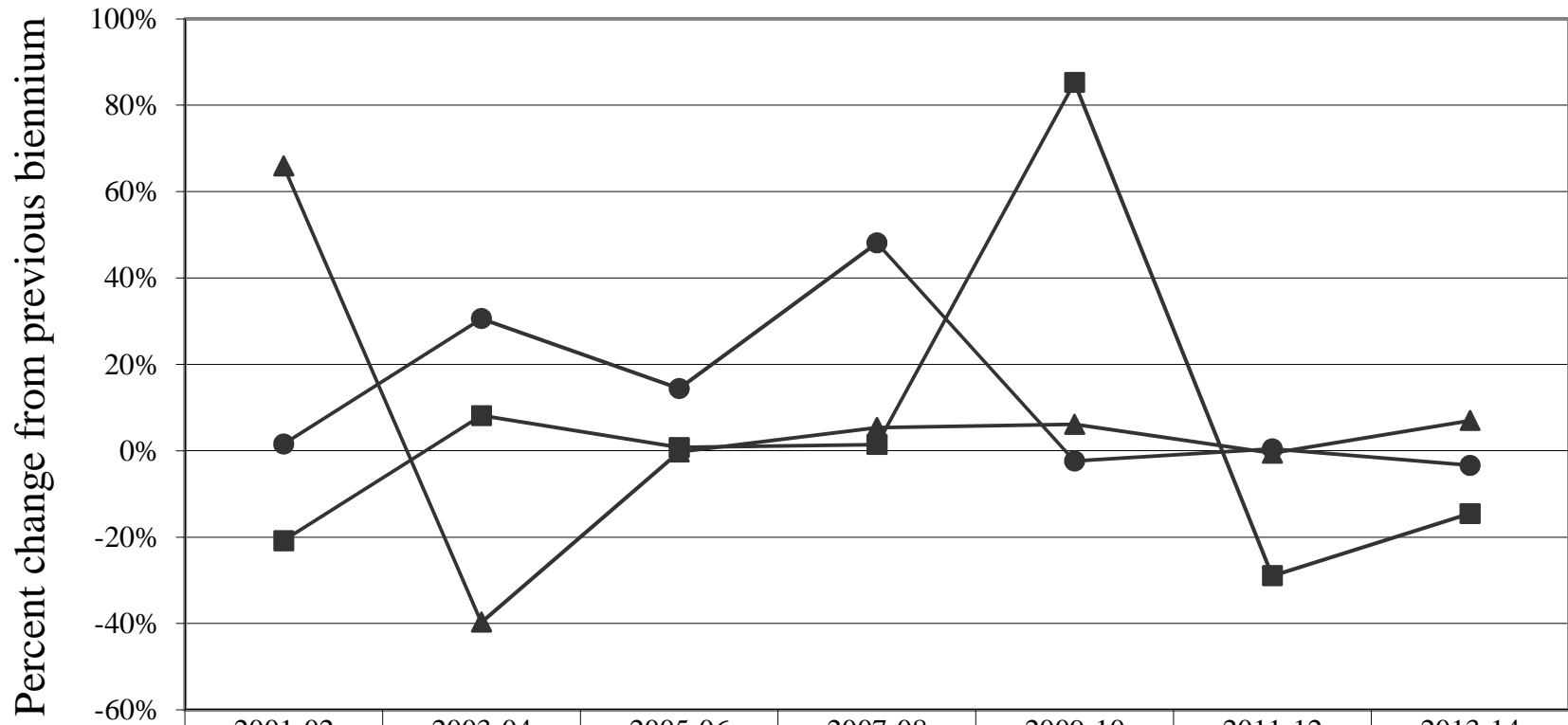
■ Other Funds	62.0%	21.4%	-16.9%	23.6%	18.3%	40.9%	-4.2%
▲ Federal Funds	46.2%	108.7%	-11.9%	-46.9%	0.5%	39.2%	0.0%
● General Fund	57.2%	12.3%	93.0%	-15.6%	2.1%	10.4%	6.0%

State Historical Appropriations Category 4 - Family Services FY 2001/02 - 2013/14



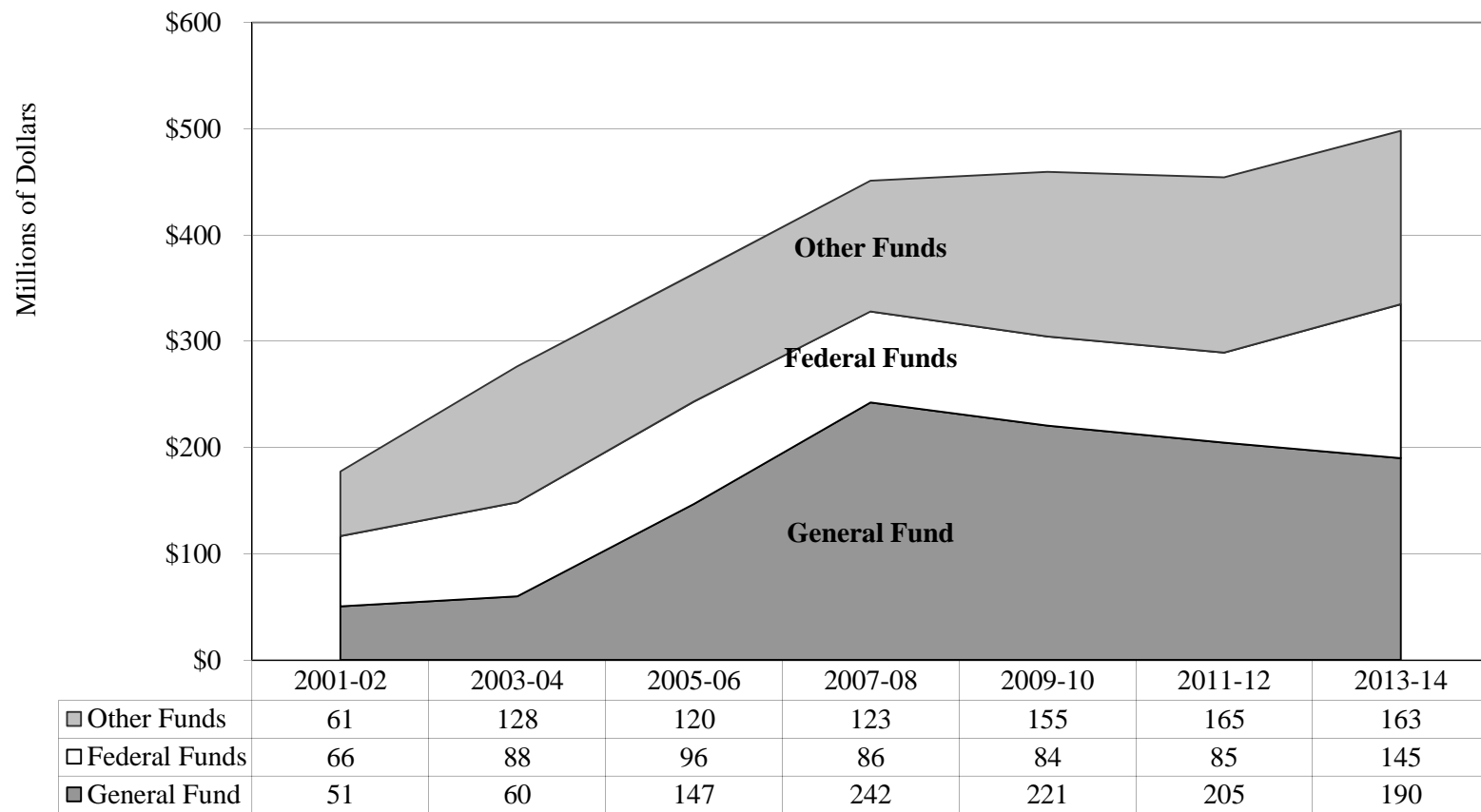
1. The 2003-04 appropriation includes Tobacco Settlement funding (Other Funds) for the Substance Abuse Control Plan (02 Laws, Ch. 81).

State Historical Appropriations (Percent Growth) Category 4 - Family Services FY 2001/02 - 2013/14



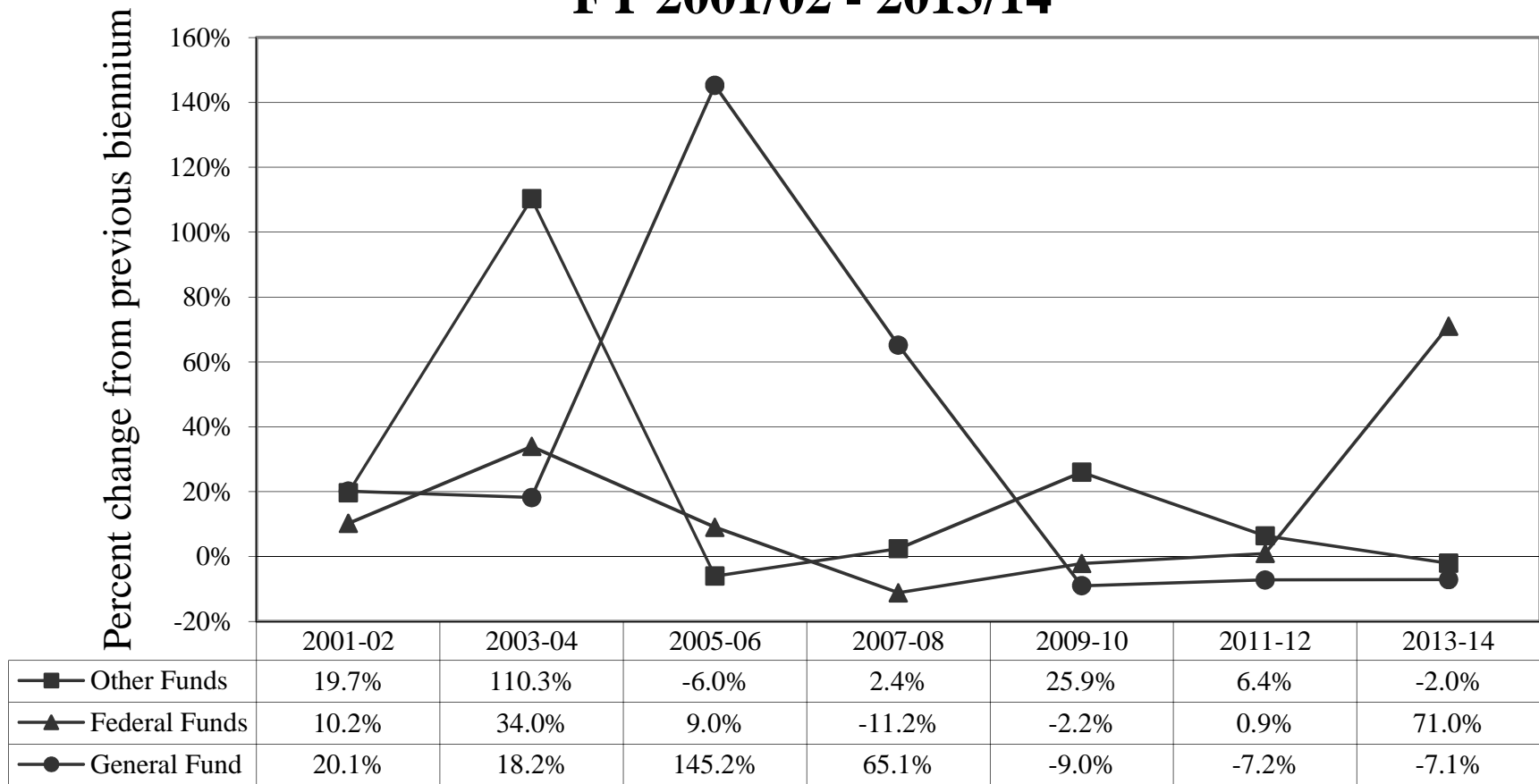
■ Other Funds	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
	-20.8%	8.2%	0.8%	1.5%	85.3%	-29.0%	-14.5%
▲ Federal Funds	65.9%	-39.7%	-0.3%	5.4%	6.1%	-0.5%	7.0%
● General Fund	1.5%	30.6%	14.4%	48.1%	-2.4%	0.4%	-3.4%

State Historical Appropriations
Category 5 - Employment, Economic Development, and Commerce
FY 2001/02 - 2013/14

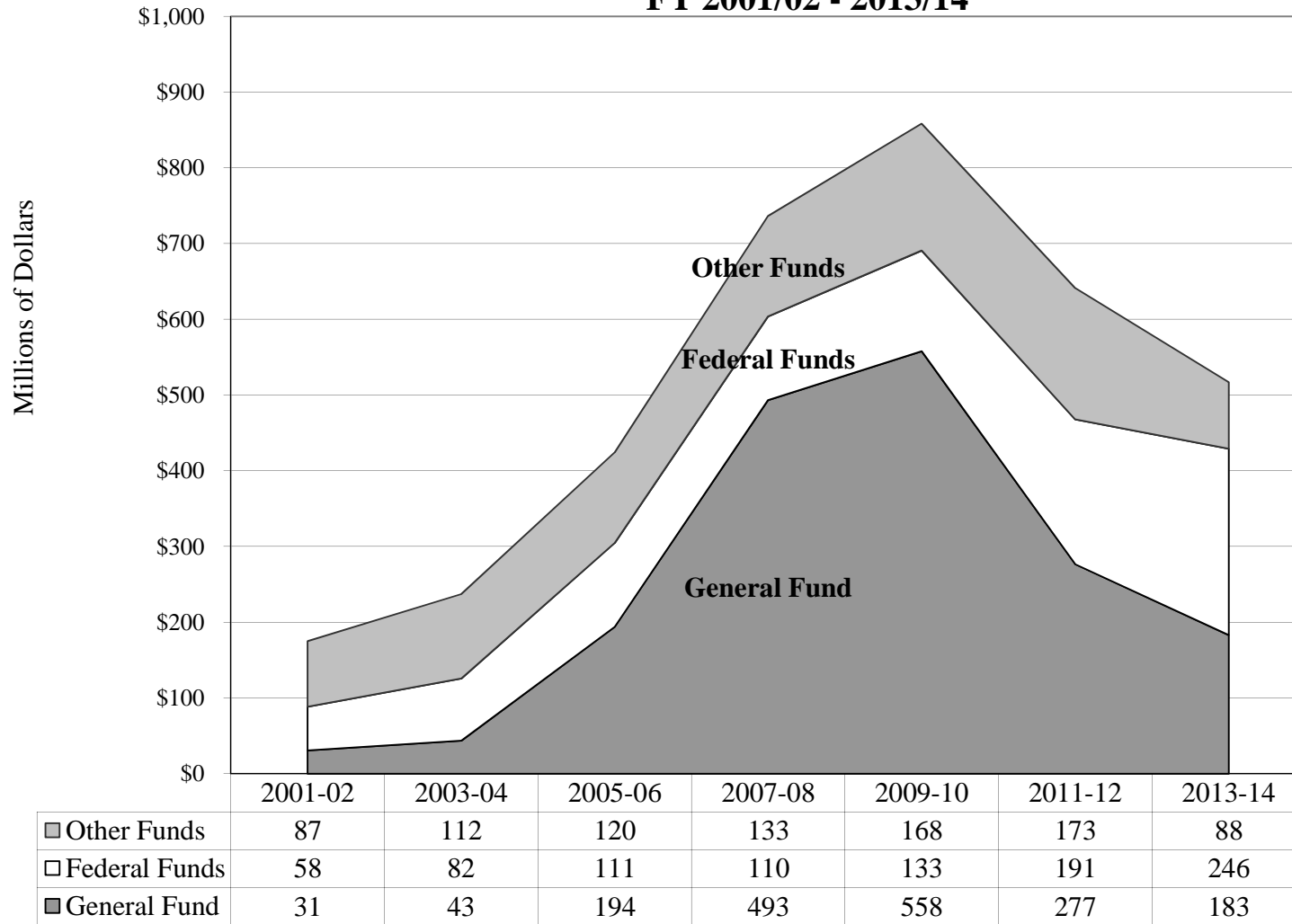


1. Other Funds include appropriations to the Public Service Commission for the Universal Service Fund, to the Insurance Department for the Health Insurance Pool, and to the Dept. of Employment for Workers' Safety and Compensation.
2. General Fund appropriations include the Business Ready Community program, the Cultural Trust Fund, the Community Facilities program, State Parks major maintenance, loans to the Infrastructure Authority and the Pipeline Authority, the new Enhanced Oil Recovery Commission, and the NCAR supercomputer.

State Historical Appropriations (Percent Growth) Category 5 - Employment, Economic Development, and Commerce FY 2001/02 - 2013/14

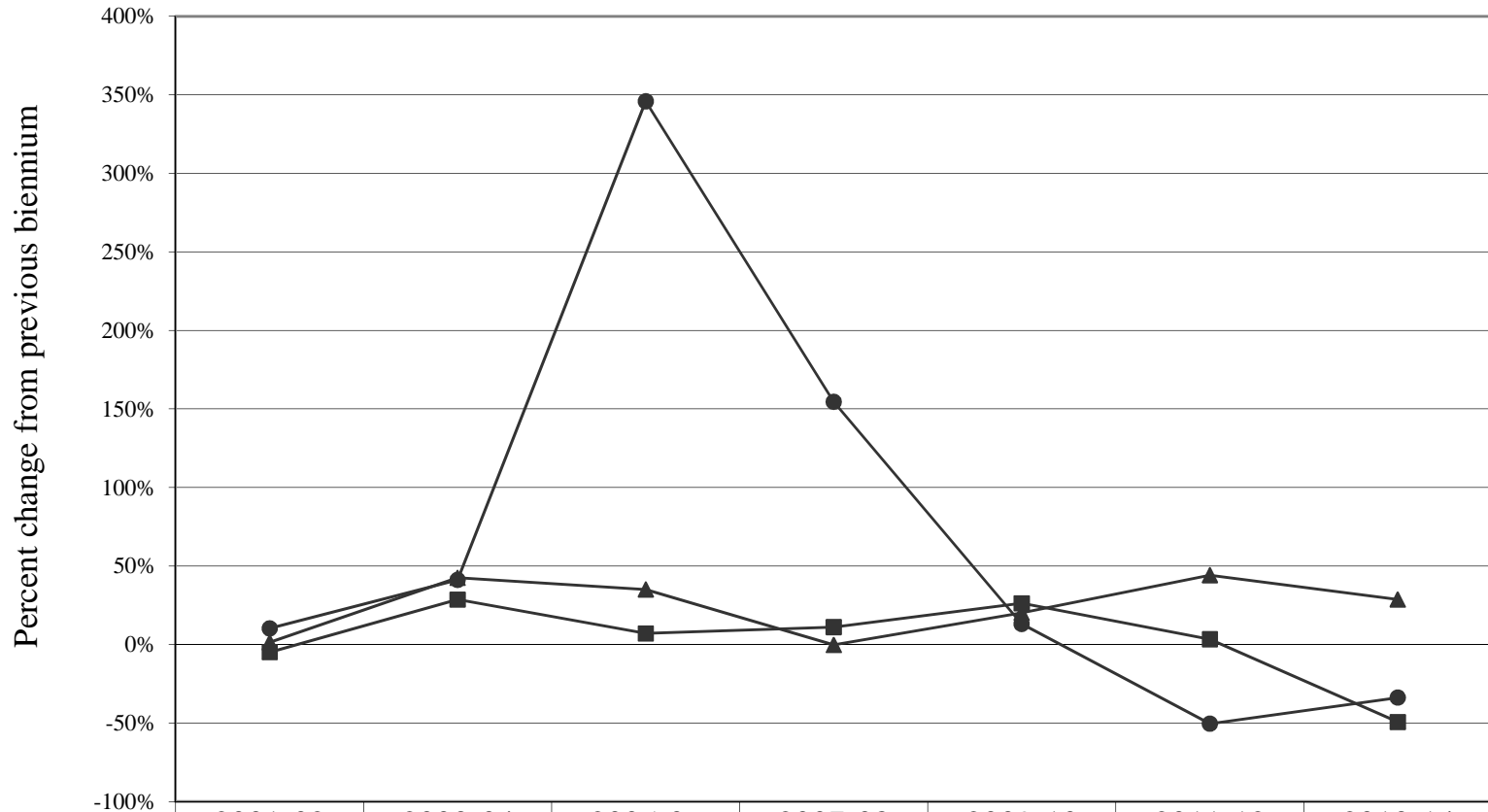


State Historical Appropriations Category 6 -Natural Resources, Environment, and Recreation FY 2001/02 - 2013/14



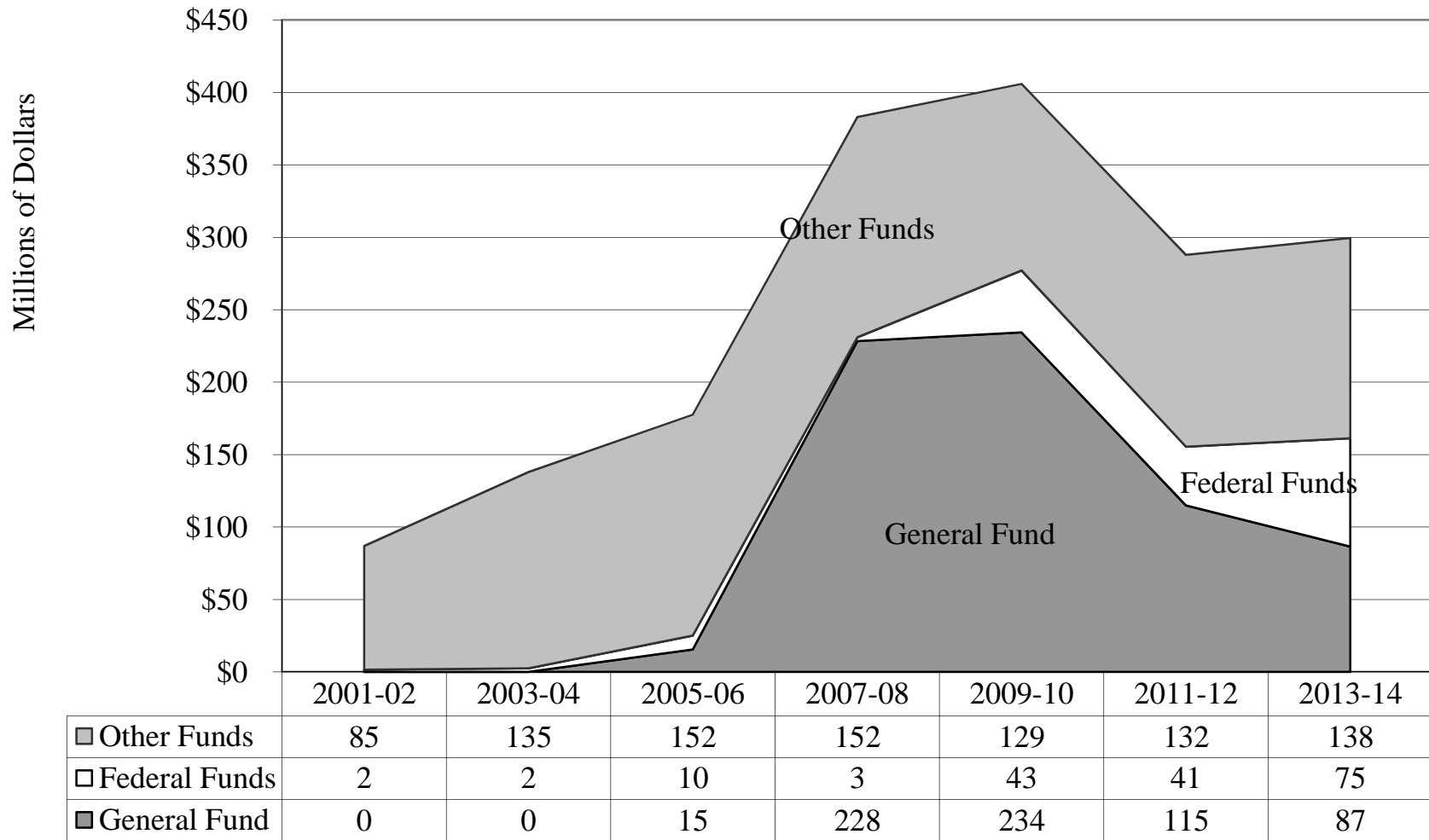
1. Game and Fish non-appropriated funds are not included in the above appropriations, however, General Fund appropriations include several to the Game and Fish Department for: capital construction projects, sage grouse protection, brucellosis, chronic wasting disease management, wolf management, license revenue recoupment, a Cheyenne headquarters building and a comprehensive wildlife conservation strategy.
2. Other Funds includes appropriations to the Wildlife and Natural Resource Trust Account (Wildlife Trust) and the Wildlife and Natural Resource Trust Income Account. General Fund appropriations include the Wildlife Trust, the Wildlife Trust Challenge Account, and projects and administration.
3. The main funding source for the State Engineer's Office changed from Water Development funds to the General Fund in 2005-06.
4. Other Funds includes appropriations from water development accounts to the Water Development Office for administration, planning studies and construction projects.

State Historical Appropriations (Percent Growth) Category 6 - Natural Resources, Environment, and Recreation FY 2001/02 - 2013/14



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
■ Other Funds	-4.9%	28.7%	7.1%	11.0%	26.3%	3.3%	-49.2%
▲ Federal Funds	1.5%	42.5%	35.0%	-0.2%	20.2%	44.1%	28.6%
● General Fund	10.2%	41.2%	345.8%	154.5%	13.1%	-50.4%	-33.8%

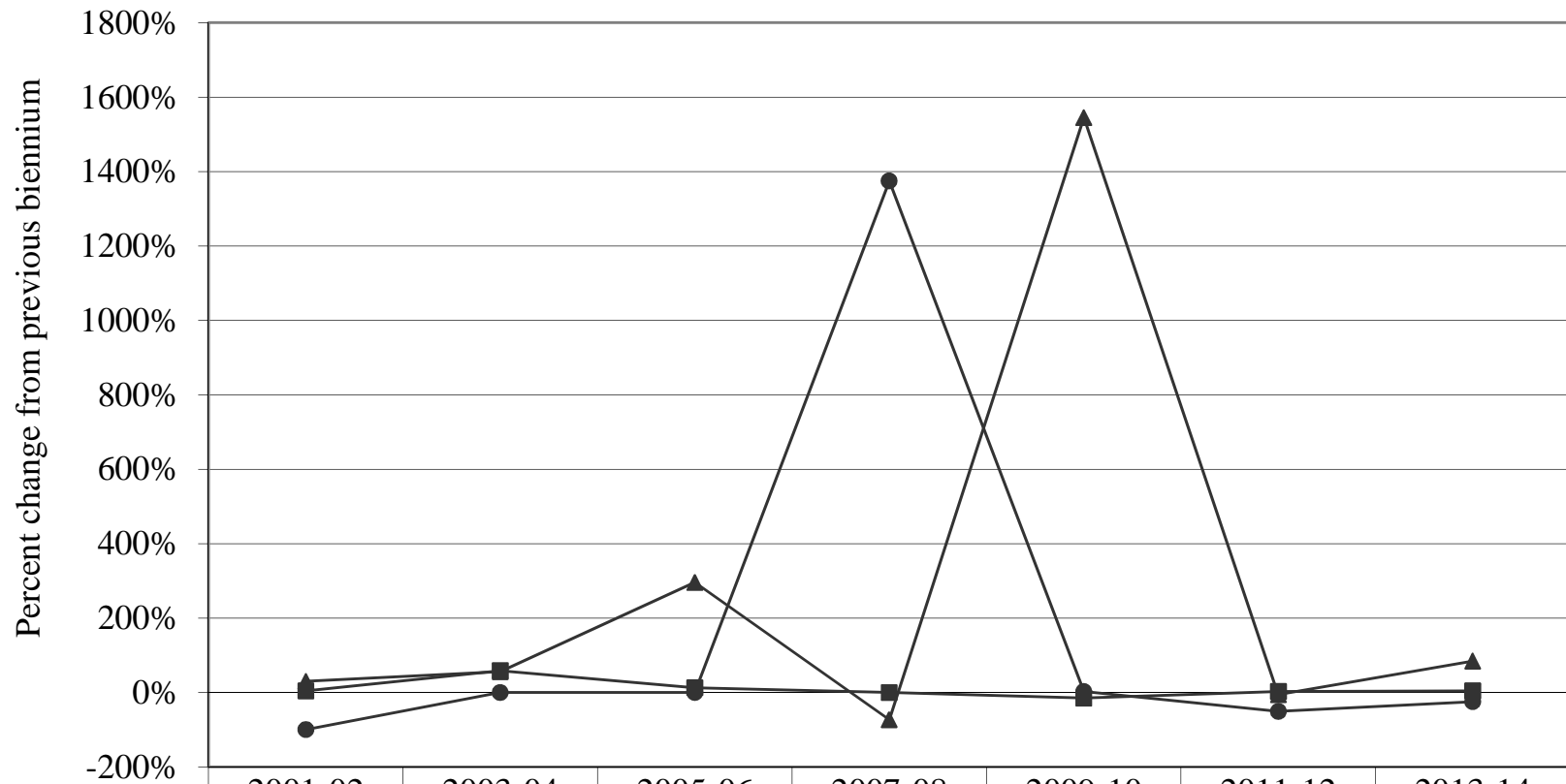
State Historical Appropriations Category 7 - Transportation FY 2001/02 - 2013/14



1. Department of Transportation non-appropriated funds are not included in the above appropriations.

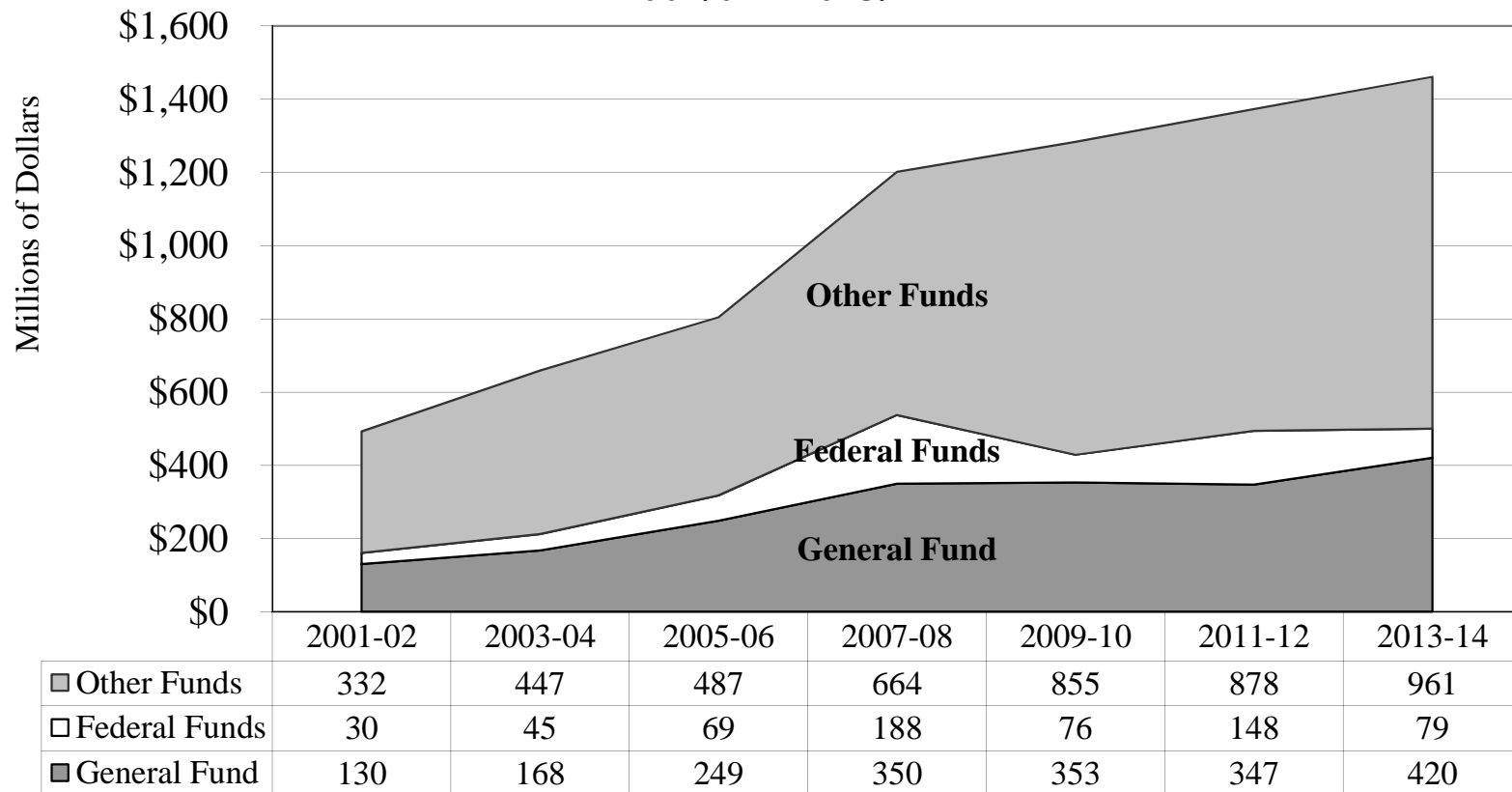
2. Other Funds includes appropriations for airport improvements and multi-lane highway construction. Federal Funds includes appropriations for the WyoLink public safety system in 2005-06. General Fund appropriations include WyoLink, public transit, air services enhancement, multi-lane highway construction, airport improvements and transportation commission projects.

State Historical Appropriations (Percent Growth) **Category 7 - Transportation** **FY 2001/02 - 2013/14**



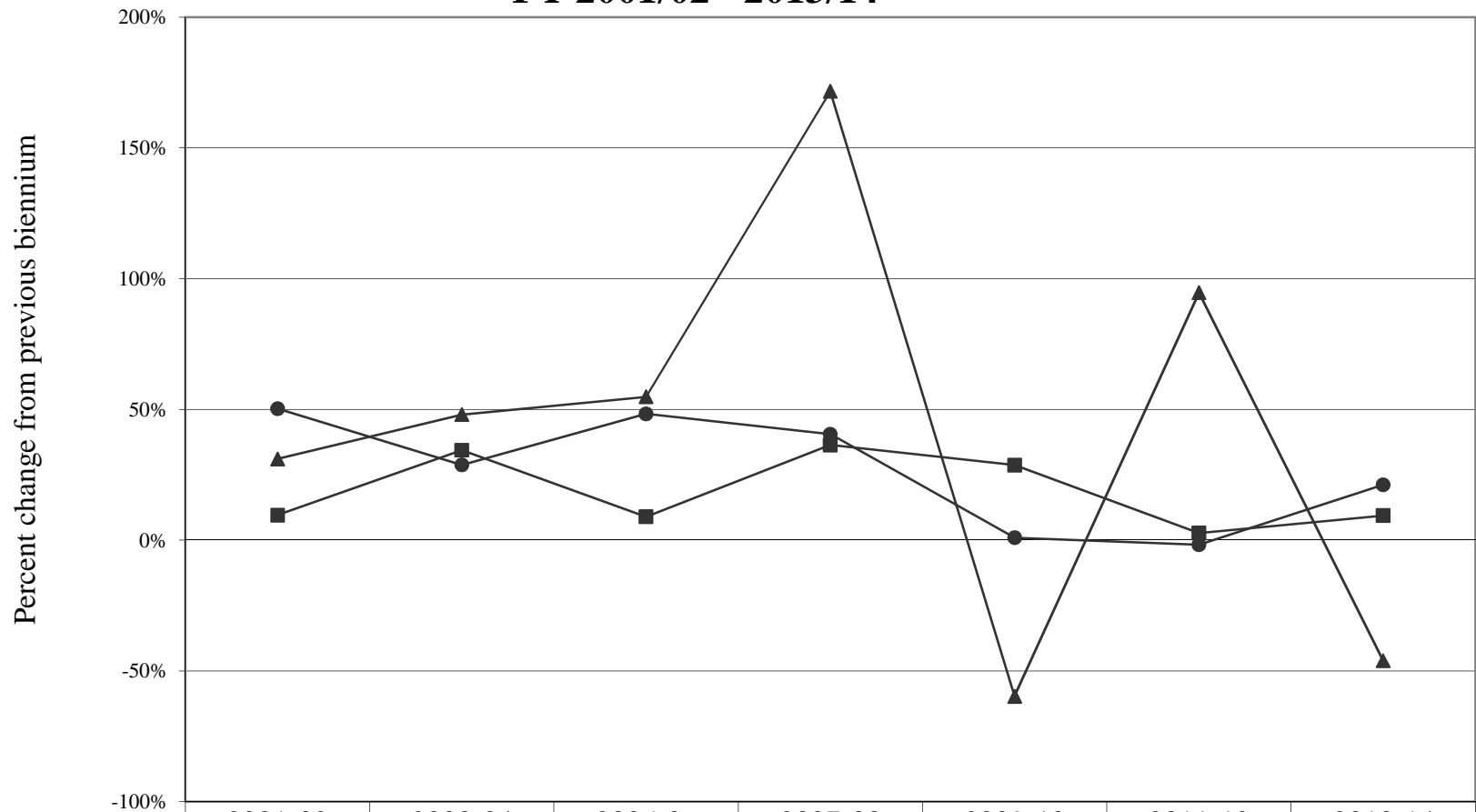
	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
Other Funds	4.6%	58.8%	12.5%	-0.2%	-15.3%	2.8%	4.5%
Federal Funds	30.2%	56.2%	295.8%	-73.1%	1544.8%	-5.4%	84.6%
General Fund	-100.0%	0.0%	0.0%	1374.6%	2.6%	-50.9%	-24.8%

State Historical Appropriations Category 8 - General Government FY 2001/02 - 2013/14



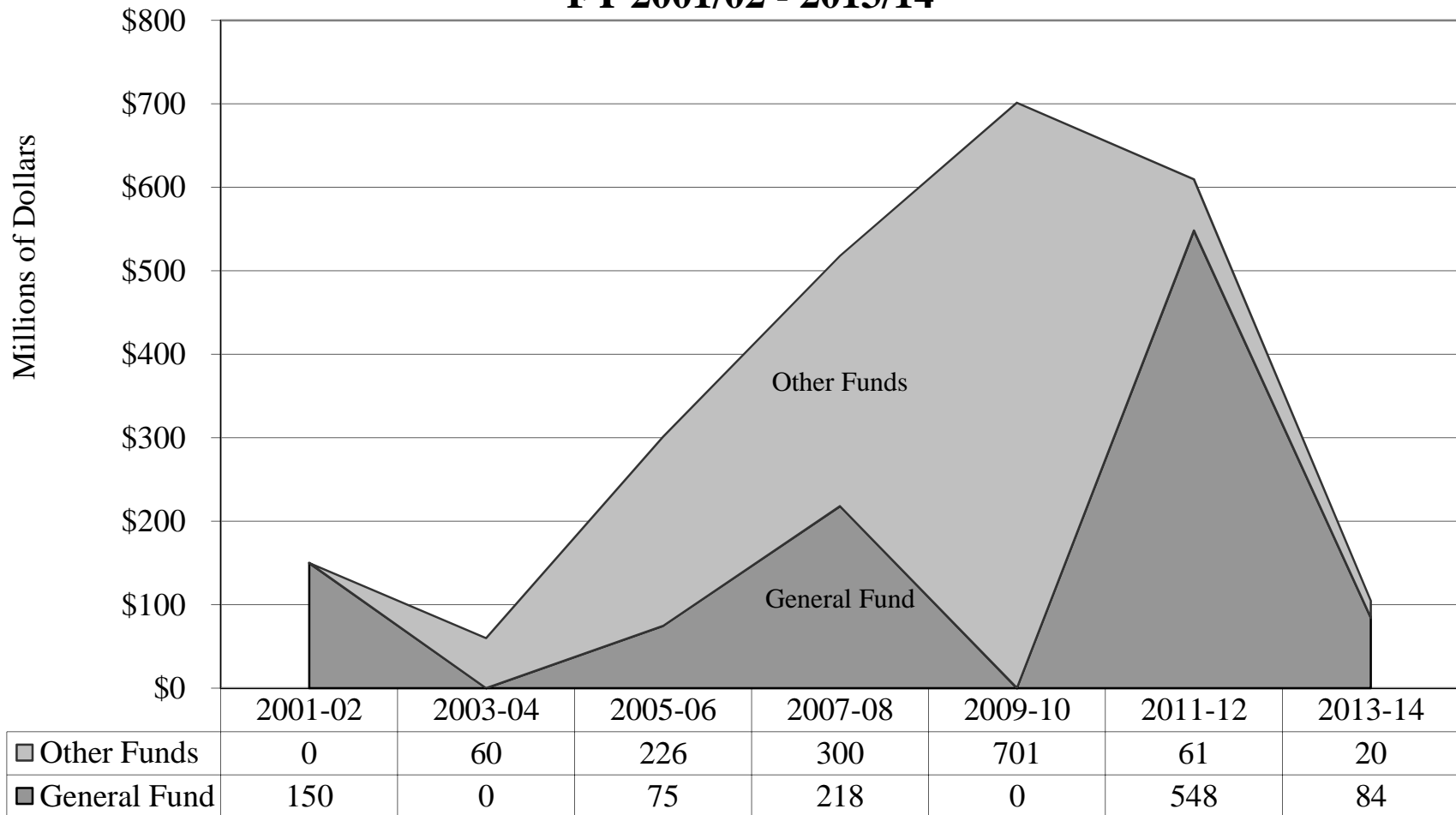
1. General Fund appropriations include across-the-board salary and benefit increases for all agencies through 2005-06. Across-the-board salary and benefit increases in 2007-08 and 2009-10 are included in agency budgets, therefore they are included in all appropriation categories. 2007-08 includes General Fund appropriations for competitive market raises, a 2% cost of living increase, and for retiree health insurance.
2. General Fund appropriations include the Mineral Royalty Grant Program, local government distributions and county block allocations. Other Funds appropriations include the Mineral Royalty Grant Program and the Permanent Wyoming Mineral Trust Fund (PWMTF) reserve account for local government distributions in 2011-12.
3. Appropriations for capital construction and major maintenance occur in General Fund and Other Funds. In 2007-08 general funds were appropriated to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption.

State Historical Appropriations (Percent Growth) **Category 8 - General Government** **FY 2001/02 - 2013/14**



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
■ Other Funds	9.6%	34.4%	9.0%	36.4%	28.7%	2.8%	9.4%
▲ Federal Funds	31.1%	48.0%	54.8%	171.7%	-59.6%	94.6%	-46.1%
● General Fund	50.3%	28.8%	48.3%	40.6%	1.0%	-1.7%	21.2%

State Historical Appropriations **Category 9 - Savings** **FY 2001/02 - 2013/14**

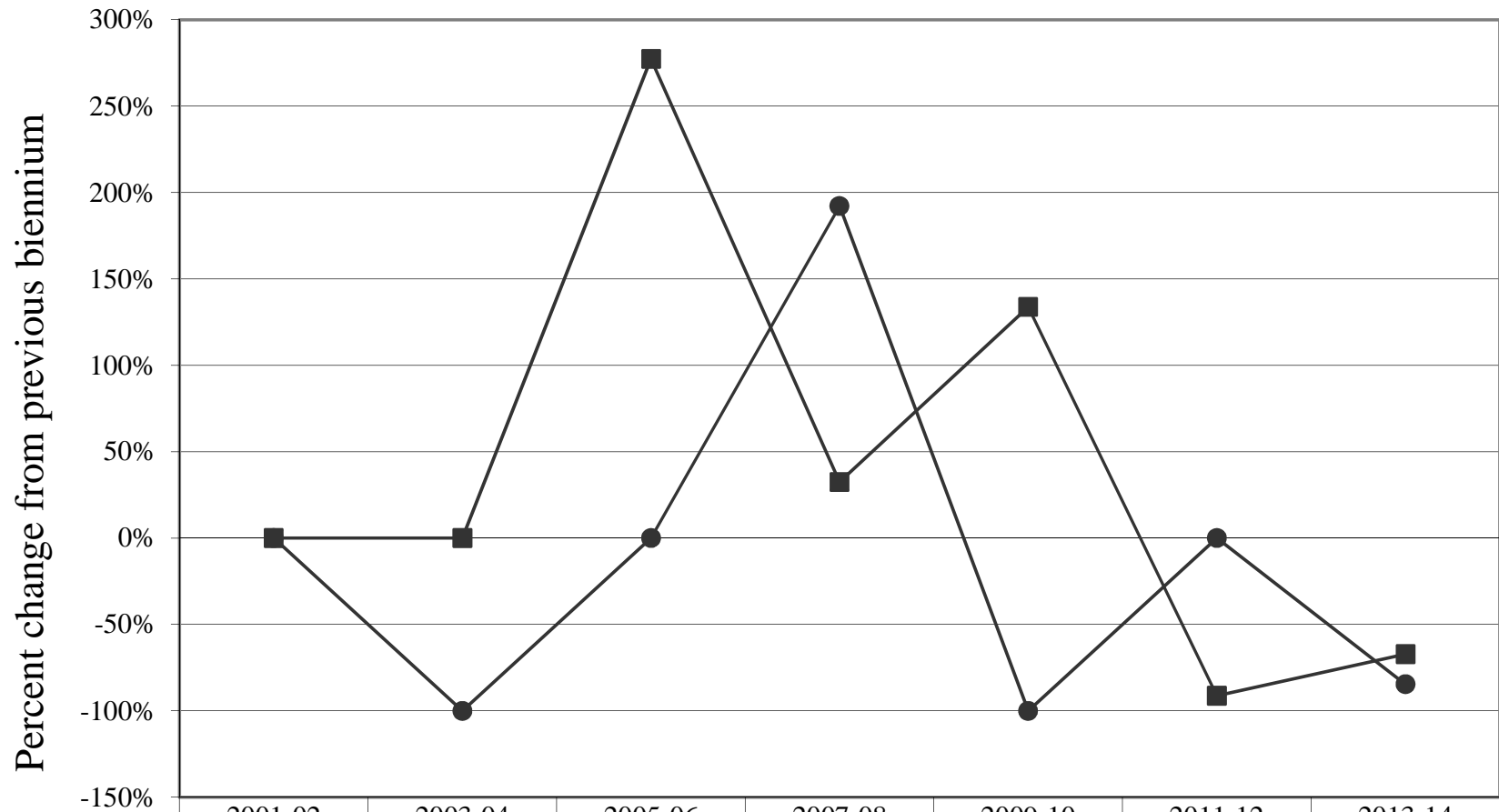


1. This category includes appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the PWMTF Reserve Account, and the Legislative Stabilization Reserve Account (LSRA).
2. The Other Funds appropriations shown above are from the Budget Reserve Account.

State Historical Appropriations (Percent Growth)

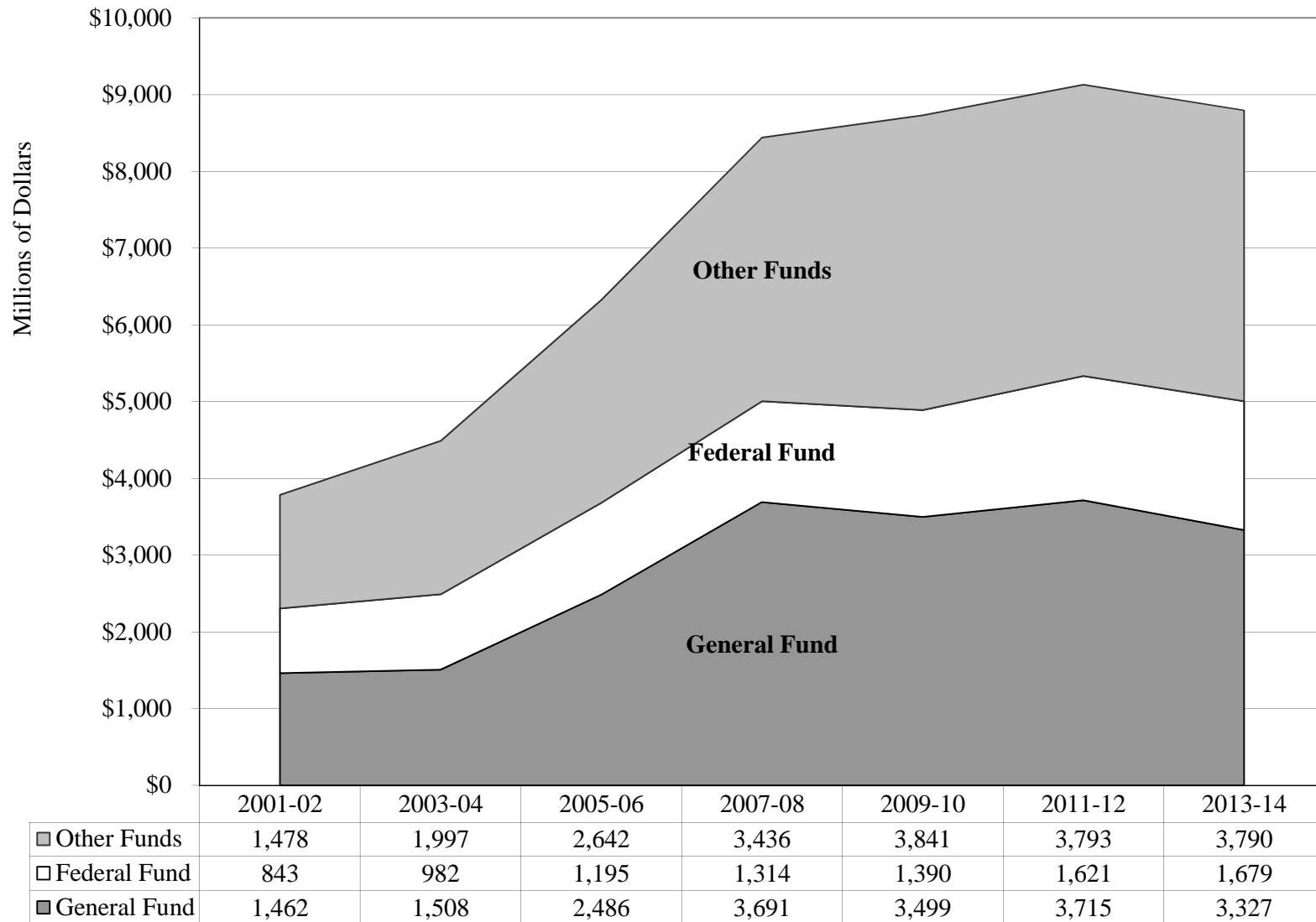
Category 9 - Savings

FY 2001/02 - 2013/14



■ Other Funds	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
	0.0%	0.0%	277.3%	32.5%	133.8%	-91.3%	-67.2%
● General Fund	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14
	0.0%	-100.0%	0.0%	192.3%	-100.0%	0.0%	-84.7%

State Historical Appropriations Total All Categories FY 2001/02 - 2013/14

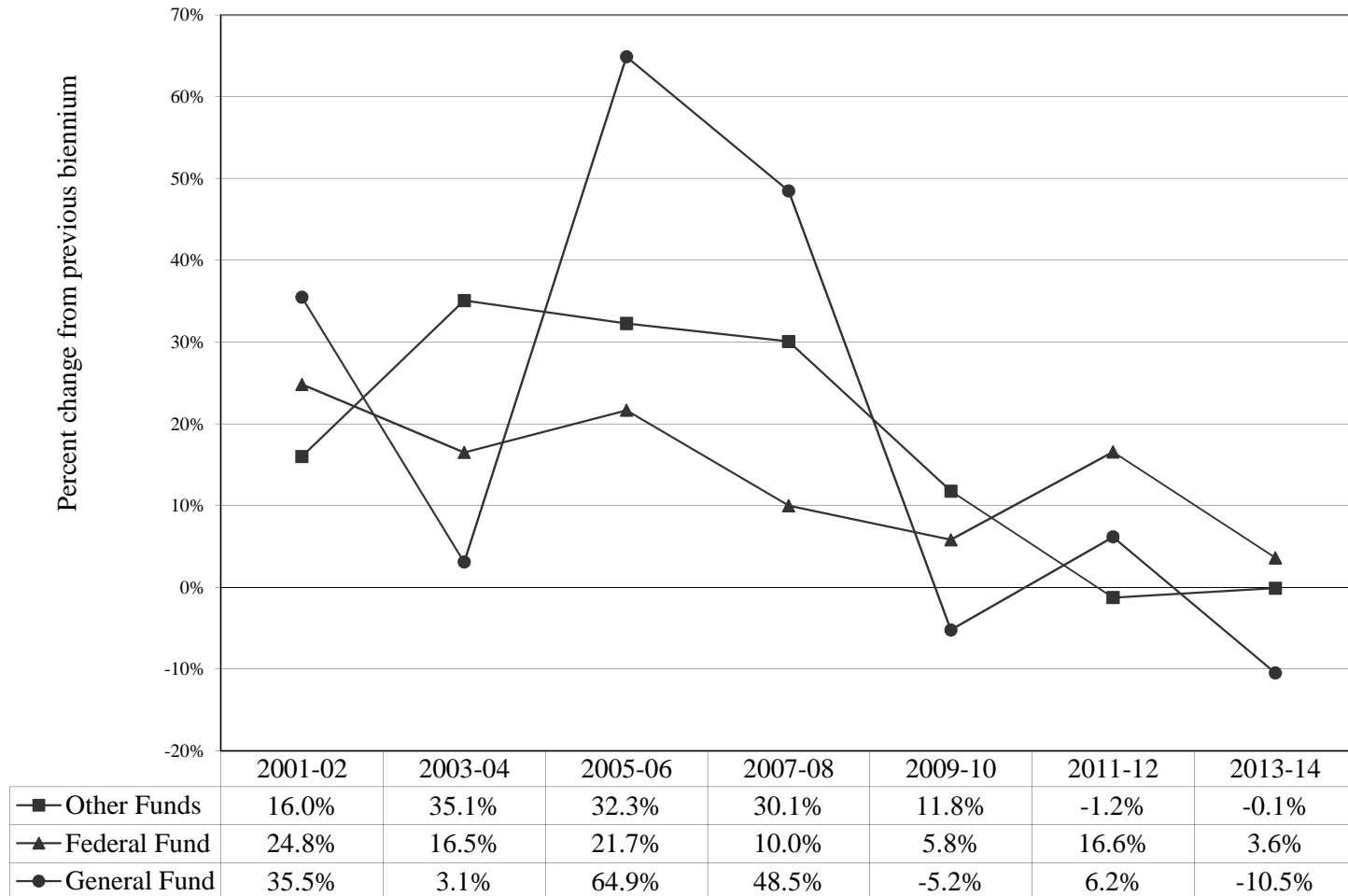


1. Appropriations for 2003-04 were adjusted to reflect a decrease in the General Fund appropriation and an increase in the Other Funds appropriation caused by increased School Foundation Program revenues and increased local resources.

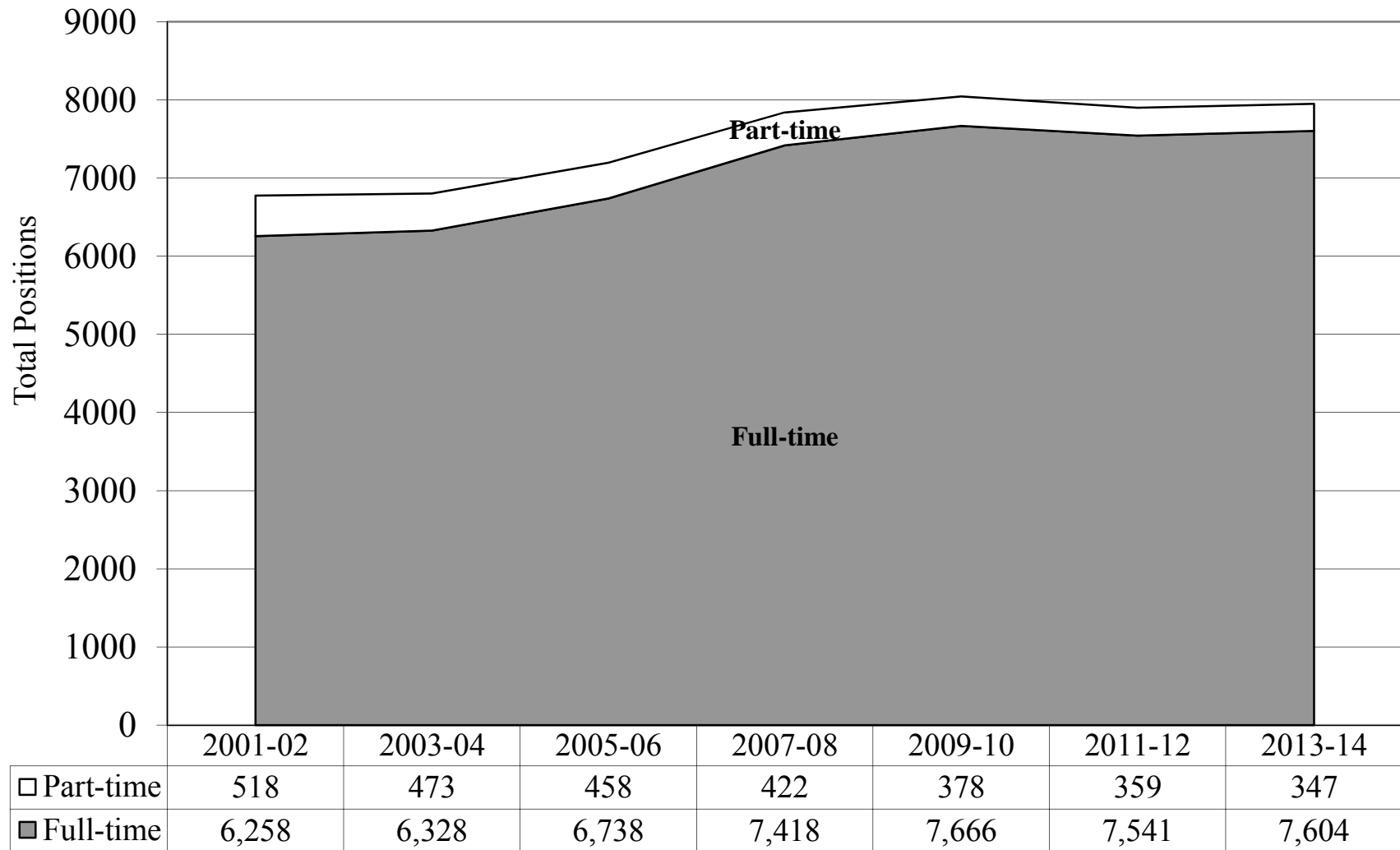
2. Other Funds include appropriations for: capital construction (K-12 schools, UW, community colleges); K-12 major maintenance; water development; savings; and the purpose of holding local governments harmless from the sales and use tax exemption on food for domestic home consumption.

3. General Fund appropriations include: direct distributions to local governments; Mineral Royalty Grant Program; capital construction; major maintenance; savings; highways and airports; county block grant allocations; retirement plan contributions; and a Medicaid reserve.

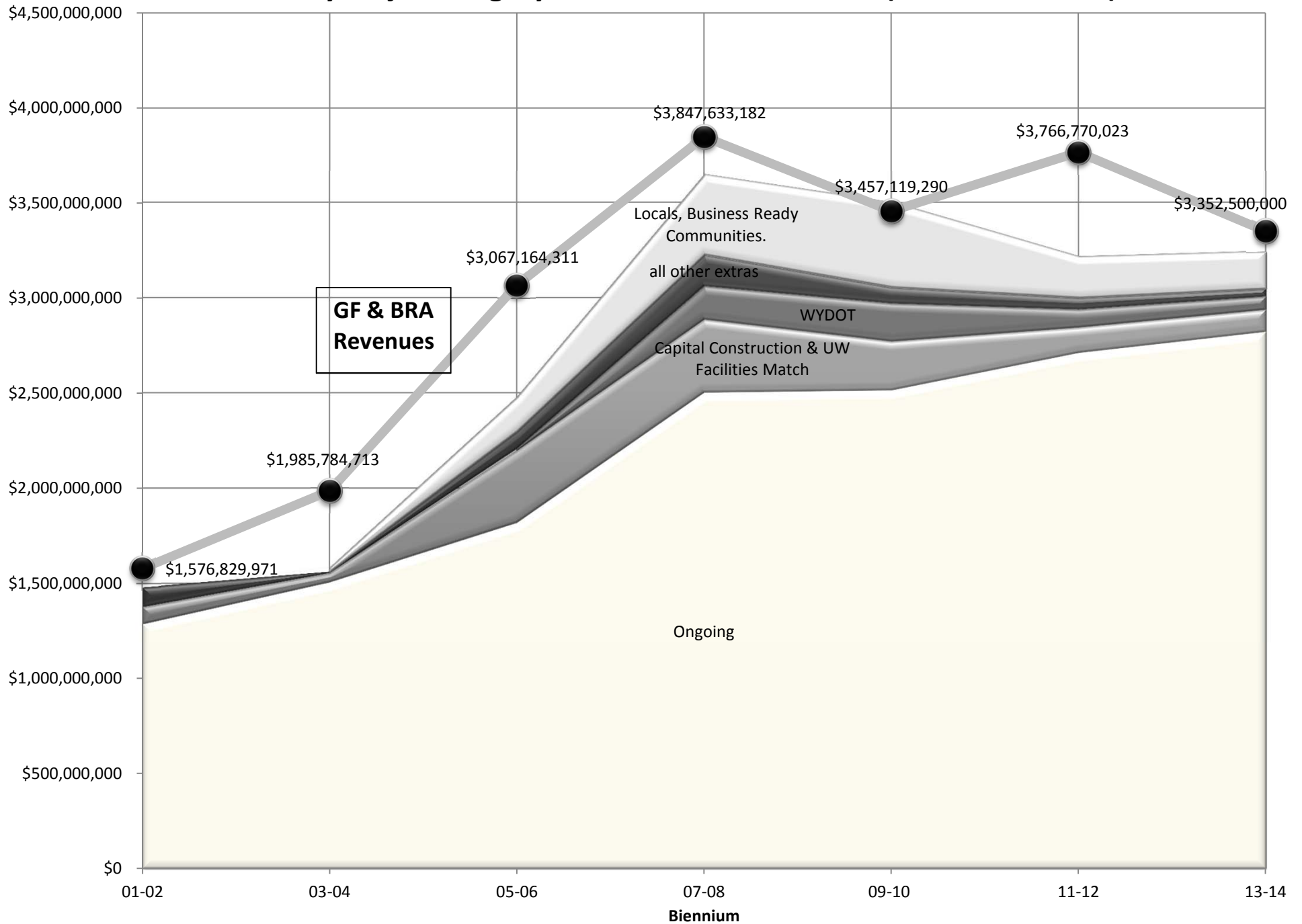
**State Historical Appropriations (Percent Growth)
Totals for State Government Appropriation Categories
FY 2001/02 - 2013/14**



**State Historical Authorized Employees
Totals for All State Government Categories
FY 2001/02 - 2013/14**



FY2001-02 through FY2013-14 Appropriations from GF & Reserves - ongoing and extras by major category, and GF & BRA revenues (Oct. 2012 CREG)



**General Fund, Budget Reserve Account and other reserve account (LRI, SRA, PWMTF Reserve) appropriations
Through the 2013-14 biennium**

Major "extra" spending programs

	category	01-02	03-04	05-06	07-08	09-10	11-12	13-14	Totals
Capcon/Maj Maint	1a K-12	\$44,846,621		\$25,430,998				\$0	\$70,277,619
Capcon/Maj Maint	1b higher ed	\$4,832,325	\$17,522,028	\$93,924,050	\$125,859,455	\$100,701,476	\$46,950,000	\$81,901,652	\$471,690,986
Capcon/Maj Maint	2 health	\$5,800,000		\$1,356,723	\$974,000	\$5,767,900		\$530,000	\$14,428,623
Capcon/Maj Maint	3 justice	\$25,122,000	\$20,236,501	\$184,238,866	\$42,116,633	\$817,132	\$107,492	\$0	\$272,638,624
Capcon/Maj Maint	4 family services	\$292,005		\$150,000	\$10,000,000	\$0	\$850,000	\$0	\$11,292,005
Capcon/Maj Maint	5 econ. dev.	\$350,000	\$300,000	\$9,662,890	\$18,628,253	\$4,512,772	\$14,967,500	\$0	\$48,421,415
Capcon/Maj Maint	6 nat. rec.	\$382,000		\$14,381,154	\$21,314,745	\$19,958,232	\$2,857,900	\$544,890	\$59,438,921
Capcon/Maj Maint	8 gen. gov.	\$8,817,282	\$12,357,828	\$39,673,364	\$118,565,478	\$122,161,887	\$68,170,676	\$33,705,782	\$403,452,297
Capcon/Maj Maint	total	\$90,442,233	\$50,416,357	\$368,818,045	\$337,458,564	\$253,919,399	\$133,903,568	\$116,682,324	\$1,351,640,490
Water Accounts and Projects (category 6)	6 nat. rec.	\$75,000,000		\$10,000,000	\$50,043,656	\$23,472,500	\$6,960,430	\$6,975,000	\$172,451,586
Municipal Solid Waste Landfills (category 6)	6 nat. rec.						\$15,000,000	\$15,000,000	\$30,000,000
Locals (category 8)	8 gen. gov.		\$12,500,000	\$123,301,364	\$332,149,318	\$354,975,000	\$139,456,560	\$135,000,000	\$1,097,382,242
BRC/Comm Fac (category 5)	5 econ. dev.		\$5,000,000	\$52,932,802	\$85,517,198	\$86,750,000	\$73,500,000	\$58,500,000	\$362,200,000
DOT (surface projects) (category 7)	7 transportation			\$11,100,000	\$175,000,000	\$200,000,000	\$95,000,000	\$70,000,000	\$551,100,000
UW and C.C. Endowments (category 1b)	1b higher ed	\$30,000,000		\$49,500,000	\$34,650,000	\$17,000,000	\$7,000,000	\$0	\$138,150,000
UW facilities match (category 1b)	1b higher ed			\$10,000,000	\$46,350,000	\$3,000,000	\$0	\$0	\$59,350,000
Wildlife Trust (all approps) (category 6)	6 nat. rec.			\$15,300,000	\$49,850,000	\$36,122,297	\$11,548,854	\$16,684,031	\$129,505,182
Trusts & endow. (Public TV)	1b higher ed					\$1,500,000	\$0	\$0	\$1,500,000
Trusts & endow. (Critical access, EMSS trust)	2 health				\$4,000,000	\$50,000	\$0	\$0	\$4,050,000
Trusts & endow. (Cultural)	5 econ. dev.			\$5,000,000	\$5,000,000	\$1,500,000	\$2,900,000	\$0	\$14,400,000
Trusts & endow. (military, libraries)	8 gen. gov.		\$600,000	\$5,000,000		\$8,100,000	\$6,000,000	\$3,000,000	\$22,700,000
Total Other trusts & endowments	total		\$600,000	\$10,000,000	\$9,000,000	\$11,150,000	\$8,900,000	\$3,000,000	\$42,650,000
Retirement programs (category 3)	3 justice			\$2,496,321					\$2,496,321
Retirement programs (category 8)	8 gen. gov.		\$5,500,000	\$5,500,000	\$24,542,102		\$13,779,576		\$49,321,678
Retirement programs	total		\$5,500,000	\$7,996,321	\$24,542,102		\$13,779,576	\$0	\$51,817,999
Total "extra" spending programs		\$195,442,233	\$74,016,357	\$658,948,532	\$1,144,560,838	\$986,389,196	\$505,048,988	\$421,841,355	\$3,986,247,499
Total type 3 appropriations for all programs		\$1,481,622,185	\$1,580,074,430	\$2,477,823,588	\$3,645,899,624	\$3,499,308,745	\$3,214,968,045	\$3,242,712,325	\$19,142,408,942
Total appropriations less "extra" programs		\$1,286,179,952	\$1,506,058,073	\$1,818,875,056	\$2,501,338,786	\$2,512,919,549	\$2,709,919,057	\$2,820,870,970	\$15,156,161,443

Historical Wyoming K-12 Education Funding and Enrollment
Fiscal Year 1979 to Estimated 2013

Biennium	Fiscal Year	Block Grant Funding Model Guarantee	Off-Model Additional Funding	Total Guarantee and Off-Model	Guart. & Off-Model		Enrollment	Enrollment		Est per Student	Model	ECA or Recalibration
					\$ Change	% Change		Change	% Change			
1979-1980	1979	\$ 116,442,641		\$ 116,442,641			94,328			\$ 1,234	CRU	N/A
	1980	\$ 149,250,494		\$ 149,250,494			95,468	1,140	1.21%	\$ 1,563	CRU	N/A
1981-1982	1981	\$ 184,511,835		\$ 184,511,835			98,305	2,837	2.97%	\$ 1,877	CRU	N/A
	1982	\$ 217,096,087		\$ 217,096,087			99,541	1,236	1.26%	\$ 2,181	CRU	N/A
1983-1984	1983	\$ 243,883,675		\$ 243,883,675			101,665	2,124	2.13%	\$ 2,399	CRU	N/A
	1984	\$ 429,662,678		\$ 429,662,678			100,965	(700)	-0.69%	\$ 4,256	CRU	N/A
1985-1986	1985	\$ 442,679,118		\$ 442,679,118	\$ 13,016,440	3.03%	101,261	296	0.29%	\$ 4,372	CRU	N/A
	1986	\$ 462,299,747		\$ 462,299,747	\$ 19,620,629	4.43%	102,779	1,518	1.50%	\$ 4,498	CRU	N/A
1987-1988	1987	\$ 465,600,197		\$ 465,600,197	\$ 3,300,450	0.71%	100,955	(1,824)	-1.77%	\$ 4,612	CRU	N/A
	1988	\$ 438,057,888		\$ 438,057,888	\$ (27,542,309)	-5.92%	98,455	(2,500)	-2.48%	\$ 4,449	CRU	N/A
1989-1990	1989	\$ 437,319,743		\$ 437,319,743	\$ (738,145)	-0.17%	97,793	(662)	-0.67%	\$ 4,472	CRU	N/A
	1990	\$ 446,227,243		\$ 446,227,243	\$ 8,907,500	2.04%	97,172	(621)	-0.64%	\$ 4,592	CRU	N/A
1991-1992	1991	\$ 453,874,185		\$ 453,874,185	\$ 7,646,942	1.71%	98,226	1,054	1.08%	\$ 4,621	CRU	N/A
	1992	\$ 483,832,040		\$ 483,832,040	\$ 29,957,855	6.60%	99,734	1,508	1.54%	\$ 4,851	CRU	N/A
1993-1994	1993	\$ 499,643,203		\$ 499,643,203	\$ 15,811,163	3.27%	100,313	579	0.58%	\$ 4,981	CRU	N/A
	1994	\$ 509,971,887		\$ 509,971,887	\$ 10,328,684	2.07%	100,899	586	0.58%	\$ 5,054	CRU	N/A
1995-1996	1995	\$ 512,270,196		\$ 512,270,196	\$ 2,298,309	0.45%	100,314	(585)	-0.58%	\$ 5,107	CRU	N/A
	1996	\$ 516,119,357		\$ 516,119,357	\$ 3,849,162	0.75%	99,859	(455)	-0.45%	\$ 5,168	CRU	N/A
1997-1998	1997	\$ 515,591,323		\$ 515,591,323	\$ (528,034)	-0.10%	98,777	(1,082)	-1.08%	\$ 5,220	CRU	N/A
	1998	\$ 518,353,657		\$ 518,353,657	\$ 2,762,334	0.54%	96,504	(2,273)	-2.30%	\$ 5,371	CRU	N/A
1999-2000	1999	\$ 637,397,507		\$ 637,397,507	\$ 119,043,850	22.97%	94,420	(2,084)	-2.16%	\$ 6,751	1999 Recal	Recalibration
	2000	\$ 642,745,293		\$ 642,745,293	\$ 5,347,786	0.84%	91,883	(2,537)	-2.69%	\$ 6,995	1999 Recal	0.00%
2001-2002	2001	\$ 641,826,725	\$ 3,100,000	\$ 644,926,725	\$ 2,181,432	0.34%	89,531	(2,352)	-2.56%	\$ 7,203	1999 Recal	0.00%
	2002	\$ 692,533,663	\$ 3,100,000	\$ 695,633,663	\$ 50,706,938	7.86%	87,897	(1,634)	-1.83%	\$ 7,914	1999 Recal	9.40%
2003-2004	2003	\$ 723,605,545	\$ 3,800,000	\$ 727,405,545	\$ 31,771,881	4.57%	86,117	(1,780)	-2.03%	\$ 8,447	2003 Recal	Recalibration
	2004	\$ 727,438,317	\$ 4,100,000	\$ 731,538,317	\$ 4,132,772	0.57%	84,741	(1,376)	-1.60%	\$ 8,633	2003 Recal	2.00%
2005-2006	2005	\$ 759,471,113	\$ 14,310,579	\$ 773,781,692	\$ 42,243,376	5.77%	83,772	(969)	-1.14%	\$ 9,237	2003 Recal	2.30%
	2006	\$ 773,456,605	\$ 68,514,646	\$ 841,971,251	\$ 68,189,558	8.81%	83,705	(67)	-0.08%	\$ 10,059	2003 Recal	2.30%
2007-2008	2007	\$ 1,017,455,724	\$ 24,148,080	\$ 1,041,603,804	\$ 199,632,553	23.71%	84,629	924	1.10%	\$ 12,308	2006 Recal	Recalibration
	2008	\$ 1,095,165,940	\$ 24,344,260	\$ 1,119,510,200	\$ 77,906,396	7.48%	85,578	949	1.12%	\$ 13,082	2006 Recal	3.80%
2009-2010	2009	\$ 1,161,149,047	\$ 36,898,514	\$ 1,198,047,561	\$ 78,537,361	7.02%	86,519	941	1.10%	\$ 13,847	2006 Recal	4.30%
	2010	\$ 1,215,994,722	\$ 33,542,702	\$ 1,249,537,424	\$ 51,489,863	4.30%	87,420	901	1.04%	\$ 14,293	2006 Recal	3.70%
2011-2012	2011	\$ 1,248,850,620	\$ 28,167,200	\$ 1,277,017,820	\$ 27,480,396	2.20%	88,165	745	0.85%	\$ 14,484	2006 Recal	0.00%
	2012	\$ 1,307,482,050	\$ 33,257,560	\$ 1,340,739,611	\$ 63,721,791	4.99%	89,476	1,311	1.49%	\$ 14,984	2011 Recal	Recalibration
2013-2014	Est. 2013	\$ 1,341,841,577	\$ 33,910,255	\$ 1,375,751,832	\$ 35,012,221	2.61%	89,476	0	0.00%	\$ 15,376	2011 Recal	0.00%

Historical Wyoming K-12 School District Major Education Resource Block Grant Guarantee Amounts: School Years 2002-03 to Est. 2012-13

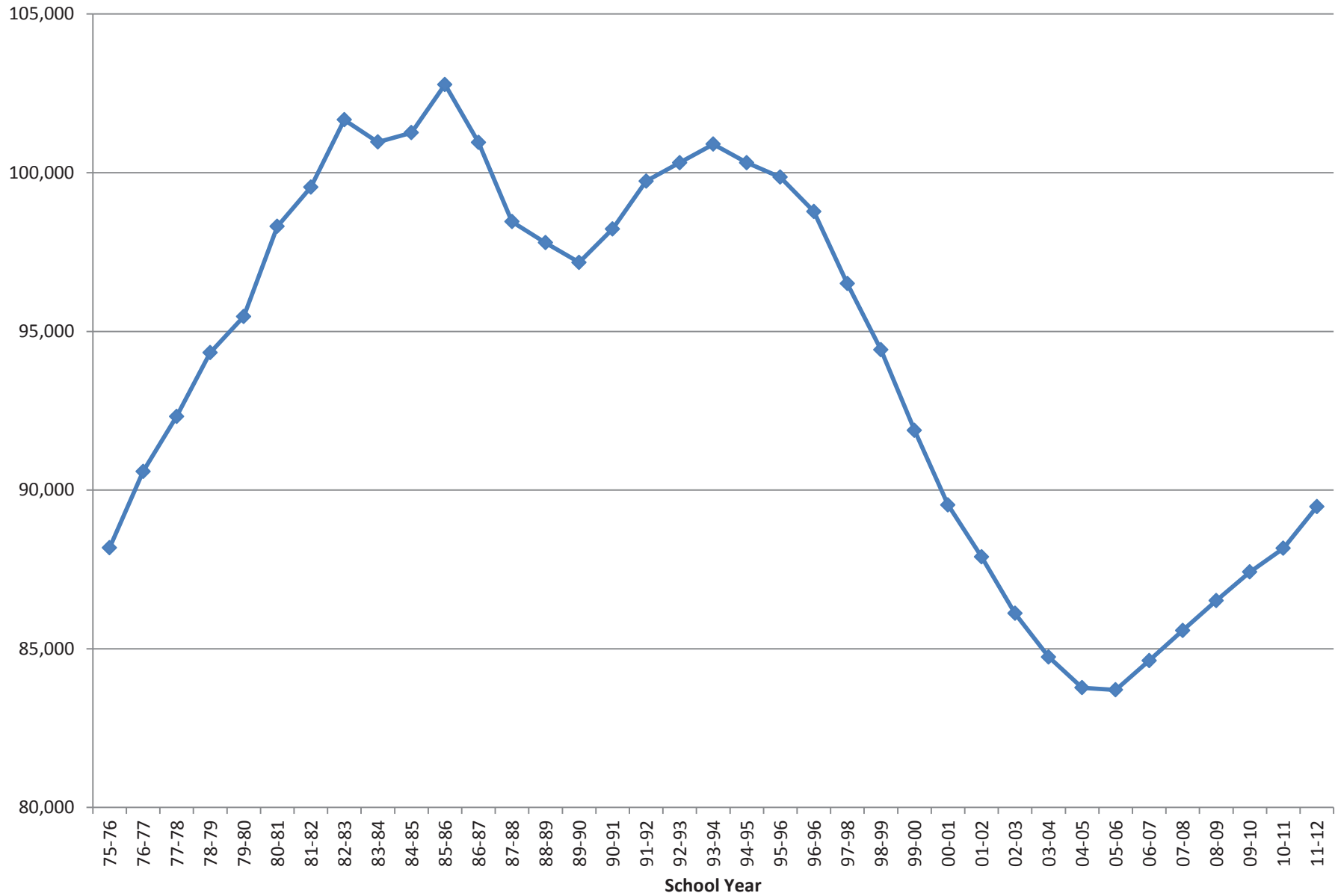
School District	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	Est. 2012-13
Albany #1	\$ 32,294,161	\$ 32,147,714	\$ 32,704,083	\$ 32,359,147	\$ 40,065,956	\$ 42,855,817	\$ 45,341,962	\$ 47,657,631	\$ 49,051,695	\$ 52,057,705	\$ 53,213,235
Big Horn #1	\$ 7,930,587	\$ 8,124,939	\$ 8,155,783	\$ 7,868,297	\$ 9,711,286	\$ 10,209,297	\$ 10,816,097	\$ 11,124,710	\$ 11,590,304	\$ 12,134,629	\$ 13,830,863
Big Horn #2	\$ 5,810,390	\$ 5,774,557	\$ 5,951,227	\$ 6,230,129	\$ 7,957,751	\$ 8,649,133	\$ 8,972,918	\$ 9,397,679	\$ 9,577,070	\$ 10,089,763	\$ 10,231,077
Big Horn #3	\$ 4,805,322	\$ 4,781,673	\$ 5,020,529	\$ 5,007,103	\$ 6,511,623	\$ 6,614,745	\$ 6,897,282	\$ 7,166,160	\$ 7,509,679	\$ 7,853,462	\$ 7,930,369
Big Horn #4	\$ 4,056,535	\$ 4,087,239	\$ 4,286,771	\$ 4,333,023	\$ 5,488,299	\$ 5,789,377	\$ 6,079,429	\$ 6,239,892	\$ 6,284,422	\$ 6,423,002	\$ 6,761,338
Campbell #1	\$ 57,640,515	\$ 59,482,629	\$ 61,631,904	\$ 63,366,645	\$ 82,885,757	\$ 91,728,164	\$ 98,696,098	\$ 106,782,775	\$ 112,594,039	\$ 119,077,349	\$ 121,943,269
Carbon #1	\$ 14,704,127	\$ 14,228,185	\$ 15,038,288	\$ 14,879,217	\$ 19,966,823	\$ 21,356,297	\$ 22,591,756	\$ 24,040,940	\$ 24,381,819	\$ 25,742,833	\$ 26,016,002
Carbon #2	\$ 9,553,646	\$ 9,556,056	\$ 9,921,646	\$ 10,187,945	\$ 12,883,603	\$ 13,559,762	\$ 13,650,246	\$ 14,103,049	\$ 14,370,083	\$ 14,706,126	\$ 14,681,381
Converse #1	\$ 13,351,455	\$ 13,164,143	\$ 13,559,180	\$ 13,920,067	\$ 18,998,424	\$ 21,069,664	\$ 23,431,907	\$ 24,219,141	\$ 25,177,108	\$ 25,935,180	\$ 27,318,804
Converse #2	\$ 7,007,131	\$ 6,981,153	\$ 7,298,418	\$ 7,377,873	\$ 9,143,444	\$ 9,601,633	\$ 10,034,879	\$ 10,481,160	\$ 10,381,926	\$ 10,544,479	\$ 10,763,889
Crook #1	\$ 11,516,181	\$ 11,747,504	\$ 11,809,070	\$ 11,828,287	\$ 15,473,636	\$ 16,853,156	\$ 17,795,951	\$ 17,904,242	\$ 18,437,788	\$ 19,131,058	\$ 19,697,305
Fremont #1	\$ 15,492,230	\$ 15,488,791	\$ 16,273,821	\$ 16,382,236	\$ 22,101,562	\$ 23,059,128	\$ 24,550,118	\$ 25,044,638	\$ 24,627,406	\$ 25,024,452	\$ 26,092,017
Fremont #2	\$ 2,908,439	\$ 2,946,242	\$ 3,086,615	\$ 2,866,087	\$ 4,716,634	\$ 4,710,426	\$ 4,807,443	\$ 4,836,204	\$ 4,541,086	\$ 4,735,569	\$ 4,635,463
Fremont #6	\$ 4,385,254	\$ 4,715,311	\$ 4,861,811	\$ 4,755,615	\$ 5,673,501	\$ 6,119,409	\$ 6,895,945	\$ 7,217,170	\$ 7,344,454	\$ 7,285,979	\$ 7,517,450
Fremont #14	\$ 6,773,708	\$ 6,765,778	\$ 7,221,844	\$ 7,301,935	\$ 9,019,477	\$ 9,445,103	\$ 10,017,957	\$ 10,587,936	\$ 10,434,951	\$ 11,038,160	\$ 11,160,297
Fremont #21	\$ 3,590,447	\$ 4,016,091	\$ 4,158,709	\$ 4,490,577	\$ 6,263,145	\$ 6,660,996	\$ 7,378,412	\$ 7,747,037	\$ 8,899,360	\$ 9,809,294	\$ 11,124,329
Fremont #24	\$ 3,714,229	\$ 3,830,193	\$ 3,887,618	\$ 3,846,951	\$ 4,770,495	\$ 5,487,477	\$ 6,061,247	\$ 5,951,241	\$ 5,816,379	\$ 6,030,787	\$ 6,690,234
Fremont #25	\$ 18,815,190	\$ 19,125,216	\$ 20,382,377	\$ 20,420,397	\$ 27,210,526	\$ 29,837,657	\$ 31,302,554	\$ 32,604,235	\$ 33,373,446	\$ 34,962,234	\$ 35,555,228
Fremont #38	\$ 3,658,995	\$ 3,583,643	\$ 4,291,961	\$ 5,815,199	\$ 6,789,840	\$ 7,173,007	\$ 7,564,524	\$ 8,240,287	\$ 8,062,386	\$ 8,796,647	\$ 9,143,609
Goshen #1	\$ 16,109,141	\$ 16,139,827	\$ 17,269,975	\$ 17,464,636	\$ 24,364,336	\$ 25,495,467	\$ 27,248,414	\$ 27,126,459	\$ 27,705,321	\$ 28,391,577	\$ 28,492,369
Hot Springs #1	\$ 6,806,766	\$ 7,111,151	\$ 7,541,447	\$ 7,700,021	\$ 9,149,896	\$ 9,413,013	\$ 9,666,500	\$ 10,058,150	\$ 10,169,404	\$ 10,735,966	\$ 10,862,521
Johnson #1	\$ 10,886,041	\$ 11,064,756	\$ 11,870,987	\$ 12,217,625	\$ 15,675,822	\$ 17,500,185	\$ 18,399,187	\$ 18,703,796	\$ 18,964,391	\$ 19,514,450	\$ 19,754,973
Laramie #1	\$ 96,174,197	\$ 98,333,443	\$ 103,786,719	\$ 106,699,676	\$ 142,102,458	\$ 151,666,495	\$ 160,008,045	\$ 167,092,639	\$ 173,222,475	\$ 181,391,835	\$ 188,045,628
Laramie #2	\$ 9,375,010	\$ 9,700,577	\$ 10,364,646	\$ 10,699,313	\$ 12,712,594	\$ 14,006,405	\$ 14,826,567	\$ 15,016,887	\$ 15,149,597	\$ 16,163,201	\$ 16,924,397
Lincoln #1	\$ 7,013,152	\$ 6,697,138	\$ 6,807,054	\$ 6,832,492	\$ 8,476,224	\$ 8,706,434	\$ 9,317,336	\$ 9,511,074	\$ 9,409,447	\$ 9,318,875	\$ 9,857,245
Lincoln #2	\$ 17,553,200	\$ 18,209,598	\$ 20,482,887	\$ 21,683,155	\$ 30,042,135	\$ 32,080,326	\$ 33,691,548	\$ 35,841,100	\$ 36,736,406	\$ 38,875,004	\$ 39,195,460
Natrona #1	\$ 88,661,406	\$ 88,685,719	\$ 91,789,299	\$ 93,385,210	\$ 130,283,838	\$ 140,246,414	\$ 146,265,342	\$ 152,167,107	\$ 155,928,051	\$ 163,650,426	\$ 169,522,495
Niobrara #1	\$ 4,642,065	\$ 4,490,348	\$ 4,585,609	\$ 4,703,547	\$ 5,963,029	\$ 6,334,223	\$ 6,578,182	\$ 6,723,511	\$ 8,404,276	\$ 9,831,113	\$ 10,452,138
Park #1	\$ 13,112,763	\$ 13,056,929	\$ 13,590,067	\$ 13,971,064	\$ 18,334,795	\$ 19,559,379	\$ 20,992,271	\$ 22,163,960	\$ 22,548,855	\$ 23,428,351	\$ 23,501,313
Park #6	\$ 17,451,667	\$ 17,462,893	\$ 17,888,495	\$ 18,014,344	\$ 24,446,826	\$ 26,083,060	\$ 27,604,320	\$ 28,521,549	\$ 28,844,784	\$ 30,372,185	\$ 30,421,277
Park #16	\$ 1,828,903	\$ 1,982,935	\$ 2,092,806	\$ 2,189,983	\$ 2,716,089	\$ 2,842,863	\$ 2,994,472	\$ 3,050,290	\$ 3,156,554	\$ 3,283,248	\$ 3,406,782
Platte #1	\$ 11,254,849	\$ 11,001,213	\$ 11,809,268	\$ 11,994,134	\$ 14,950,623	\$ 16,242,110	\$ 16,804,265	\$ 17,256,450	\$ 17,138,195	\$ 17,385,939	\$ 17,634,950
Platte #2	\$ 2,868,802	\$ 2,868,283	\$ 3,008,201	\$ 3,174,482	\$ 4,281,254	\$ 4,462,147	\$ 4,585,009	\$ 4,626,731	\$ 4,563,227	\$ 4,840,272	\$ 4,740,988
Sheridan #1	\$ 8,566,240	\$ 8,443,318	\$ 9,523,975	\$ 9,813,475	\$ 11,590,701	\$ 12,381,325	\$ 13,116,705	\$ 13,734,190	\$ 14,094,333	\$ 14,481,428	\$ 14,481,775
Sheridan #2	\$ 25,059,161	\$ 25,346,885	\$ 26,306,530	\$ 26,486,511	\$ 32,860,660	\$ 35,761,774	\$ 39,067,823	\$ 40,834,014	\$ 42,086,619	\$ 43,654,927	\$ 44,488,612
Sheridan #3	\$ 2,002,516	\$ 2,135,728	\$ 2,377,367	\$ 2,438,333	\$ 2,955,795	\$ 3,263,255	\$ 3,495,097	\$ 3,518,362	\$ 3,394,260	\$ 3,720,696	\$ 3,792,431
Sublette #1	\$ 5,835,116	\$ 5,986,518	\$ 6,683,896	\$ 6,989,205	\$ 9,656,730	\$ 11,510,109	\$ 12,929,463	\$ 14,591,056	\$ 15,047,707	\$ 16,013,908	\$ 16,261,051
Sublette #9	\$ 5,603,240	\$ 5,553,821	\$ 6,333,250	\$ 6,722,144	\$ 8,067,001	\$ 10,228,080	\$ 10,372,150	\$ 10,675,675	\$ 10,702,437	\$ 11,614,767	\$ 11,304,588
Sweetwater #1	\$ 37,695,787	\$ 37,551,519	\$ 37,090,585	\$ 37,171,640	\$ 49,820,324	\$ 54,931,176	\$ 59,383,394	\$ 64,584,746	\$ 67,584,099	\$ 70,049,395	\$ 72,521,298
Sweetwater #2	\$ 23,971,955	\$ 22,445,872	\$ 23,096,519	\$ 23,125,589	\$ 30,809,069	\$ 31,683,831	\$ 33,380,344	\$ 36,017,440	\$ 36,781,397	\$ 37,507,140	\$ 37,936,957
Teton #1	\$ 22,344,808	\$ 22,635,566	\$ 23,207,021	\$ 24,165,065	\$ 30,684,054	\$ 32,399,988	\$ 34,578,001	\$ 35,359,002	\$ 36,084,265	\$ 38,967,730	\$ 40,207,625
Uinta #1	\$ 23,844,354	\$ 23,686,672	\$ 23,915,627	\$ 24,107,197	\$ 31,737,328	\$ 34,398,765	\$ 36,170,436	\$ 37,005,720	\$ 37,430,085	\$ 38,694,396	\$ 38,686,421
Uinta #4	\$ 6,479,369	\$ 6,477,929	\$ 6,803,388	\$ 6,638,670	\$ 8,576,356	\$ 9,028,897	\$ 9,876,691	\$ 10,267,900	\$ 10,738,735	\$ 11,076,491	\$ 11,568,570
Uinta #6	\$ 6,984,706	\$ 6,965,059	\$ 7,349,075	\$ 7,276,135	\$ 9,057,035	\$ 9,495,969	\$ 9,674,701	\$ 10,303,404	\$ 10,538,588	\$ 11,146,518	\$ 11,138,164
Washakie #1	\$ 11,087,310	\$ 10,819,628	\$ 11,334,582	\$ 11,576,646	\$ 15,669,875	\$ 16,920,668	\$ 18,371,281	\$ 19,100,091	\$ 19,844,173	\$ 20,361,687	\$ 20,654,497
Washakie #2	\$ 1,678,469	\$ 1,650,087	\$ 1,911,109	\$ 1,886,257	\$ 2,535,696	\$ 2,284,033	\$ 2,403,654	\$ 2,696,895	\$ 2,613,727	\$ 2,921,009	\$ 2,959,635
Weston #1	\$ 7,529,528	\$ 7,190,347	\$ 7,783,590	\$ 7,842,957	\$ 9,912,506	\$ 10,714,108	\$ 11,527,768	\$ 12,715,030	\$ 12,200,359	\$ 13,103,771	\$ 12,964,001
Weston #7	\$ 3,176,482	\$ 3,197,502	\$ 3,325,483	\$ 3,250,371	\$ 4,390,891	\$ 4,745,550	\$ 4,933,357	\$ 5,385,366	\$ 5,313,451	\$ 5,607,041	\$ 5,577,258
Wyoming	\$ 723,605,545	\$ 727,438,317	\$ 759,471,113	\$ 773,456,605	\$ 1,017,455,724	\$ 1,095,165,940	\$ 1,161,149,047	\$ 1,215,994,722	\$ 1,248,850,620	\$ 1,307,482,050	\$ 1,341,841,577

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

Historical Wyoming K-12 School District Major Maintenance Payments School Years 2002-03 to 2012-13

School District	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Albany #1	\$ 1,602,524	\$ 1,223,226	\$ 1,541,681	\$ 873,668	\$ 1,389,687	\$ 1,434,634	\$ 1,941,128	\$ 1,568,426	\$ 1,941,820	\$ 1,426,103	\$ 2,231,895
Big Horn #1	\$ 489,037	\$ 372,353	\$ 372,124	\$ 401,953	\$ 332,763	\$ 358,673	\$ 551,624	\$ 435,383	\$ 536,467	\$ 434,844	\$ 549,311
Big Horn #2	\$ 412,444	\$ 303,931	\$ 370,825	\$ 400,234	\$ 426,989	\$ 416,293	\$ 470,841	\$ 353,287	\$ 474,570	\$ 324,729	\$ 524,169
Big Horn #3	\$ 289,995	\$ 220,960	\$ 276,086	\$ 298,164	\$ 310,789	\$ 365,245	\$ 383,165	\$ 212,643	\$ 343,794	\$ 271,715	\$ 434,259
Big Horn #4	\$ 360,904	\$ 276,208	\$ 227,224	\$ 245,397	\$ 261,973	\$ 267,995	\$ 327,079	\$ 228,904	\$ 319,648	\$ 182,625	\$ 301,645
Campbell #1	\$ 4,044,178	\$ 3,093,139	\$ 2,704,840	\$ 2,920,144	\$ 3,046,943	\$ 3,379,295	\$ 3,844,650	\$ 2,821,366	\$ 3,994,451	\$ 2,969,968	\$ 4,282,076
Carbon #1	\$ 1,111,381	\$ 847,212	\$ 855,584	\$ 924,011	\$ 932,908	\$ 1,028,601	\$ 1,184,039	\$ 906,286	\$ 1,224,400	\$ 811,541	\$ 1,275,209
Carbon #2	\$ 489,017	\$ 377,964	\$ 556,521	\$ 600,849	\$ 602,051	\$ 634,994	\$ 711,456	\$ 528,740	\$ 693,205	\$ 448,005	\$ 700,700
Converse #1	\$ 927,277	\$ 707,873	\$ 651,010	\$ 703,112	\$ 707,971	\$ 776,611	\$ 970,934	\$ 750,952	\$ 997,130	\$ 667,159	\$ 1,054,597
Converse #2	\$ 458,673	\$ 351,205	\$ 390,729	\$ 421,830	\$ 436,166	\$ 474,864	\$ 517,665	\$ 385,963	\$ 499,173	\$ 333,127	\$ 517,934
Crook #1	\$ 771,031	\$ 586,435	\$ 509,860	\$ 550,416	\$ 665,058	\$ 738,229	\$ 893,868	\$ 707,091	\$ 932,650	\$ 634,202	\$ 983,347
Fremont #1	\$ 956,524	\$ 730,194	\$ 820,945	\$ 886,142	\$ 865,864	\$ 959,039	\$ 1,051,932	\$ 758,748	\$ 1,007,775	\$ 680,305	\$ 1,069,896
Fremont #2	\$ 179,242	\$ 311,358	\$ 169,193	\$ 182,649	\$ 172,390	\$ 194,644	\$ 237,971	\$ 168,402	\$ 201,930	\$ 124,222	\$ 212,032
Fremont #6	\$ 270,931	\$ 123,167	\$ 222,101	\$ 239,832	\$ 240,562	\$ 266,109	\$ 303,871	\$ 214,921	\$ 296,556	\$ 187,716	\$ 332,930
Fremont #14	\$ 402,081	\$ 124,473	\$ 362,006	\$ 391,196	\$ 345,663	\$ 402,608	\$ 419,869	\$ 315,055	\$ 484,942	\$ 289,827	\$ 436,159
Fremont #21	\$ 175,680	\$ 138,900	\$ 168,125	\$ 181,766	\$ 167,801	\$ 195,510	\$ 242,714	\$ 206,549	\$ 292,040	\$ 182,670	\$ 293,600
Fremont #24	\$ 210,478	\$ 853,455	\$ 172,958	\$ 186,805	\$ 218,114	\$ 241,836	\$ 258,209	\$ 205,714	\$ 270,390	\$ 174,413	\$ 284,895
Fremont #25	\$ 1,106,833	\$ 110,787	\$ 857,434	\$ 925,646	\$ 979,864	\$ 1,055,488	\$ 1,260,671	\$ 842,610	\$ 1,105,282	\$ 886,180	\$ 1,318,336
Fremont #38	\$ 148,027	\$ 203,862	\$ 155,679	\$ 168,132	\$ 164,468	\$ 182,819	\$ 264,233	\$ 192,975	\$ 237,237	\$ 34,583	\$ 59,178
Goshen #1	\$ 827,959	\$ 615,108	\$ 717,342	\$ 774,424	\$ 909,143	\$ 1,018,758	\$ 1,256,986	\$ 874,582	\$ 1,231,148	\$ 898,198	\$ 1,447,173
Hot Springs #1	\$ 498,902	\$ 369,495	\$ 375,697	\$ 405,588	\$ 403,040	\$ 430,467	\$ 493,728	\$ 350,833	\$ 479,999	\$ 322,204	\$ 510,618
Johnson #1	\$ 645,388	\$ 492,690	\$ 474,206	\$ 512,141	\$ 438,191	\$ 517,158	\$ 548,734	\$ 363,087	\$ 473,166	\$ 548,243	\$ 953,817
Laramie #1	\$ 4,070,463	\$ 3,340,639	\$ 3,018,074	\$ 3,873,785	\$ 3,891,171	\$ 4,354,615	\$ 5,087,165	\$ 3,948,448	\$ 5,242,550	\$ 4,024,216	\$ 5,871,566
Laramie #2	\$ 620,097	\$ 470,965	\$ 472,797	\$ 510,400	\$ 544,658	\$ 600,898	\$ 716,745	\$ 535,175	\$ 647,321	\$ 433,946	\$ 681,774
Lincoln #1	\$ 451,348	\$ 333,898	\$ 414,738	\$ 447,797	\$ 403,704	\$ 450,215	\$ 531,726	\$ 399,657	\$ 518,338	\$ 335,486	\$ 545,214
Lincoln #2	\$ 1,325,737	\$ 1,047,980	\$ 900,184	\$ 971,971	\$ 1,066,236	\$ 1,197,066	\$ 1,438,047	\$ 1,012,431	\$ 1,353,992	\$ 953,425	\$ 1,506,301
Natrona #1	\$ 4,580,167	\$ 3,496,163	\$ 3,502,777	\$ 3,782,237	\$ 3,916,761	\$ 4,570,485	\$ 5,773,566	\$ 4,478,905	\$ 5,969,868	\$ 3,966,079	\$ 5,999,117
Niobrara #1	\$ 257,417	\$ 194,873	\$ 248,144	\$ 267,900	\$ 284,860	\$ 303,289	\$ 334,475	\$ 252,352	\$ 341,324	\$ 305,690	\$ 486,795
Park #1	\$ 824,483	\$ 629,348	\$ 657,540	\$ 709,885	\$ 771,270	\$ 759,627	\$ 954,715	\$ 347,527	\$ 595,467	\$ 451,686	\$ 741,310
Park #6	\$ 1,105,660	\$ 73,840	\$ 791,375	\$ 854,147	\$ 884,383	\$ 954,541	\$ 1,146,283	\$ 831,927	\$ 1,119,094	\$ 754,768	\$ 1,196,912
Park #16	\$ 97,830	\$ 843,969	\$ 137,833	\$ 148,943	\$ 138,638	\$ 154,109	\$ 168,678	\$ 119,526	\$ 182,340	\$ 102,671	\$ 167,613
Platte #1	\$ 801,345	\$ 562,814	\$ 645,926	\$ 697,301	\$ 674,266	\$ 738,483	\$ 884,854	\$ 626,081	\$ 817,064	\$ 547,207	\$ 857,206
Platte #2	\$ 154,551	\$ 113,770	\$ 133,324	\$ 143,899	\$ 158,370	\$ 176,047	\$ 226,109	\$ 161,380	\$ 208,643	\$ 138,773	\$ 225,253
Sheridan #1	\$ 428,368	\$ 326,974	\$ 328,353	\$ 354,768	\$ 373,274	\$ 415,362	\$ 499,807	\$ 480,930	\$ 609,415	\$ 210,688	\$ 360,059
Sheridan #2	\$ 1,469,226	\$ 1,121,501	\$ 1,026,900	\$ 1,108,359	\$ 1,045,294	\$ 1,260,173	\$ 1,571,097	\$ 1,176,310	\$ 1,624,890	\$ 1,016,898	\$ 1,731,981
Sheridan #3	\$ 81,784	\$ 55,654	\$ 106,125	\$ 114,693	\$ 96,727	\$ 106,210	\$ 128,967	\$ 92,302	\$ 136,981	\$ 78,330	\$ 119,490
Sublette #1	\$ 378,906	\$ 302,384	\$ 315,482	\$ 340,534	\$ 353,186	\$ 412,283	\$ 561,641	\$ 440,604	\$ 629,617	\$ 317,680	\$ 621,667
Sublette #9	\$ 414,104	\$ 313,408	\$ 390,895	\$ 422,757	\$ 438,079	\$ 480,065	\$ 560,965	\$ 434,206	\$ 634,566	\$ 374,707	\$ 578,237
Sweetwater #1	\$ 2,522,668	\$ 1,925,602	\$ 1,687,609	\$ 1,823,199	\$ 1,756,549	\$ 1,858,520	\$ 2,442,560	\$ 1,871,734	\$ 2,657,815	\$ 1,730,020	\$ 2,777,849
Sweetwater #2	\$ 1,722,009	\$ 1,304,442	\$ 1,088,585	\$ 1,175,454	\$ 1,204,914	\$ 1,229,919	\$ 1,456,038	\$ 1,087,731	\$ 1,502,840	\$ 1,006,035	\$ 1,608,377
Teton #1	\$ 1,167,480	\$ 954,656	\$ 752,426	\$ 813,251	\$ 903,129	\$ 1,002,759	\$ 1,185,235	\$ 789,555	\$ 1,091,627	\$ 757,820	\$ 1,219,650
Uinta #1	\$ 1,721,519	\$ 1,314,130	\$ 1,093,634	\$ 1,181,401	\$ 1,229,042	\$ 1,387,020	\$ 1,707,956	\$ 1,279,436	\$ 1,719,124	\$ 1,149,051	\$ 1,791,692
Uinta #4	\$ 437,945	\$ 329,248	\$ 395,708	\$ 427,448	\$ 420,697	\$ 498,228	\$ 550,019	\$ 416,177	\$ 568,638	\$ 381,433	\$ 609,287
Uinta #6	\$ 460,892	\$ 324,262	\$ 357,905	\$ 386,292	\$ 399,964	\$ 445,191	\$ 500,178	\$ 358,531	\$ 520,477	\$ 353,698	\$ 587,582
Washakie #1	\$ 765,578	\$ 584,397	\$ 565,394	\$ 610,361	\$ 618,784	\$ 725,079	\$ 819,878	\$ 599,821	\$ 811,025	\$ 568,160	\$ 901,847
Washakie #2	\$ 74,846	\$ 54,757	\$ 89,157	\$ 96,346	\$ 96,157	\$ 90,200	\$ 128,919	\$ 99,117	\$ 147,086	\$ 93,543	\$ 147,670
Weston #1	\$ 732,089	\$ 585,780	\$ 410,503	\$ 443,206	\$ 459,646	\$ 509,164	\$ 602,290	\$ 431,468	\$ 586,140	\$ 365,407	\$ 627,511
Weston #7	\$ 233,323	\$ 189,942	\$ 190,550	\$ 205,859	\$ 198,631	\$ 225,932	\$ 263,953	\$ 202,103	\$ 290,628	\$ 185,357	\$ 279,335
Wyoming	\$ 43,278,341	\$ 33,229,391	\$ 32,674,113	\$ 35,106,292	\$ 36,346,789	\$ 40,245,350	\$ 48,377,233	\$ 35,865,951	\$ 48,564,645	\$ 33,435,355	\$ 50,615,757

Historical Wyoming K-12 Student Enrollment: School Years 1975-76 to 2011-12



Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2011-12

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

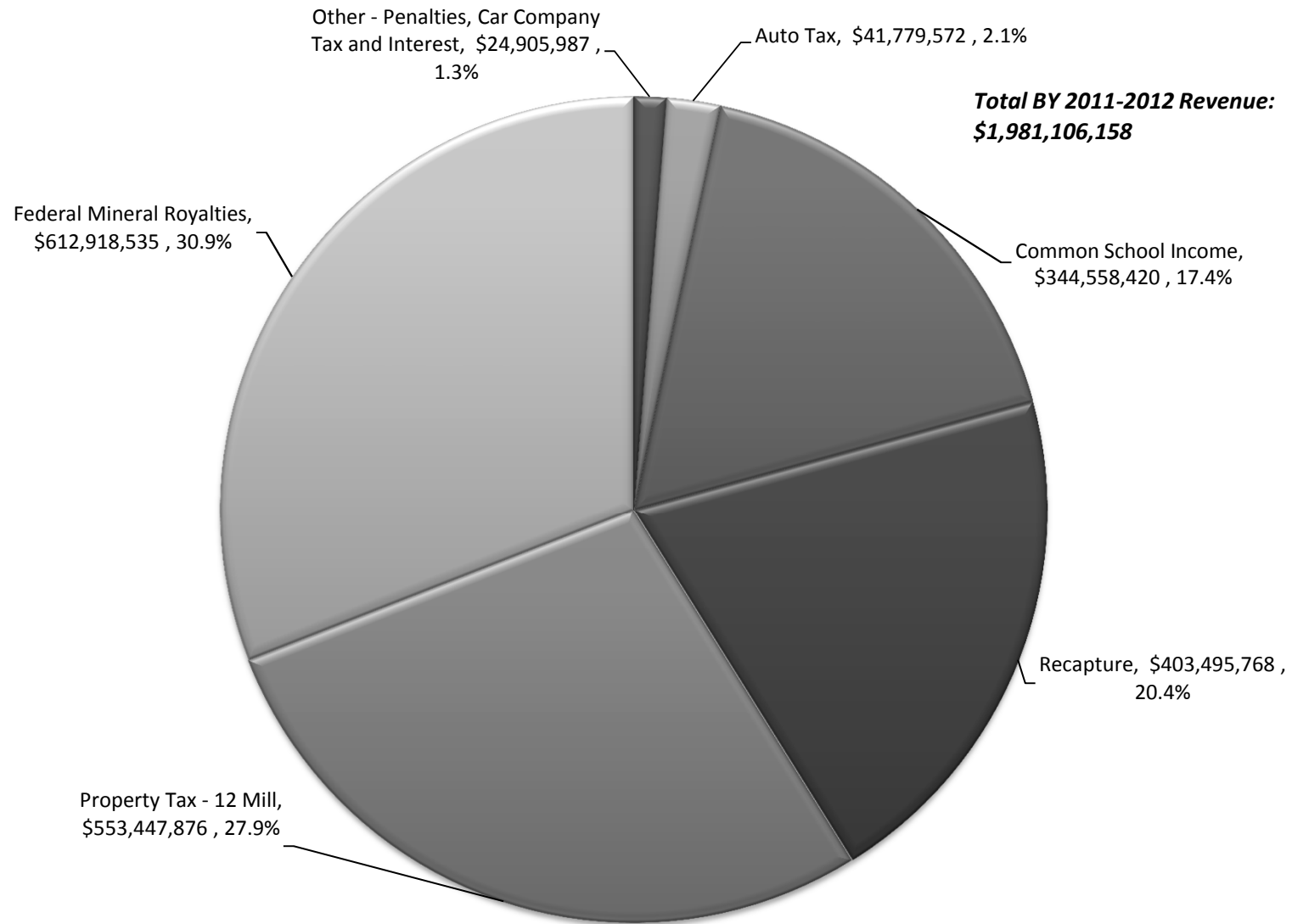
Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2011-12

School District	94-95	95-96	96-96	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12
Albany #1	4,170	4,196	4,133	3,888	3,868	3,885	3,791	3,790	3,659	3,639	3,559	3,485	3,491	3,507	3,544	3,579	3,587	3,673
Big Horn #1	775	791	825	831	841	810	779	768	741	730	674	658	629	607	617	610	632	808
Big Horn #2	796	816	795	768	790	771	724	703	666	657	651	645	638	656	648	660	700	710
Big Horn #3	553	570	572	569	542	537	520	491	491	503	497	513	487	488	502	498	496	490
Big Horn #4	450	418	408	404	360	367	343	358	351	363	352	336	342	328	329	297	295	322
Campbell #1	8,029	7,975	7,903	7,684	7,710	7,580	7,488	7,441	7,368	7,234	7,198	7,337	7,617	7,589	7,985	8,214	8,301	8,337
Carbon #1	2,224	2,240	2,216	2,076	1,992	1,965	1,946	1,923	1,778	1,728	1,664	1,727	1,753	1,815	1,787	1,803	1,822	1,814
Carbon #2	1,130	1,057	1,033	1,010	898	887	791	724	743	699	700	662	662	669	650	648	640	640
Converse #1	1,809	1,843	1,828	1,793	1,747	1,715	1,660	1,663	1,688	1,582	1,587	1,584	1,617	1,755	1,696	1,690	1,670	1,744
Converse #2	906	897	894	909	879	860	783	792	771	743	739	713	691	696	685	688	690	697
Crook #1	1,285	1,315	1,294	1,300	1,269	1,211	1,176	1,142	1,122	1,087	1,075	1,035	1,080	1,111	1,085	1,104	1,101	1,093
Fremont #1	2,148	2,137	2,109	2,060	2,074	2,010	1,996	1,933	1,877	1,855	1,789	1,745	1,762	1,734	1,671	1,670	1,707	1,710
Fremont #2	343	352	330	295	306	305	291	286	254	235	236	231	235	228	191	178	195	167
Fremont #6	442	417	409	421	414	389	390	394	375	348	360	353	368	388	387	396	391	372
Fremont #14	773	786	727	754	692	691	647	639	635	608	565	590	529	527	556	535	563	568
Fremont #21	294	278	283	279	276	272	265	281	304	289	352	353	360	377	445	474	476	494
Fremont #24	371	370	362	378	375	357	341	328	312	298	294	322	299	343	311	293	315	332
Fremont #25	2,916	2,988	2,930	2,841	2,747	2,677	2,540	2,484	2,471	2,425	2,423	2,422	2,473	2,355	2,454	2,465	2,474	2,588
Fremont #38	370	358	338	314	312	269	269	294	277	288	280	357	336	328	327	318	372	389
Goshen #1	2,262	2,300	2,253	2,231	2,150	2,101	2,029	1,953	1,889	1,858	1,887	1,924	1,833	1,827	1,816	1,807	1,791	1,778
Hot Springs #1	890	860	927	908	871	817	763	752	702	699	679	634	623	642	655	652	650	659
Johnson #1	1,305	1,331	1,349	1,337	1,336	1,306	1,307	1,257	1,257	1,222	1,221	1,234	1,261	1,274	1,222	1,232	1,247	1,284
Laramie #1	13,927	13,920	13,812	13,716	13,592	13,346	13,264	13,272	13,113	13,065	12,831	12,776	12,832	12,776	12,933	13,195	13,171	13,370
Laramie #2	935	978	1,012	1,024	1,006	977	933	927	911	860	876	868	894	928	841	872	925	916
Lincoln #1	1,082	1,014	993	945	909	837	789	724	668	669	622	629	627	656	629	602	583	612
Lincoln #2	2,718	2,731	2,667	2,559	2,521	2,490	2,412	2,386	2,403	2,449	2,482	2,542	2,533	2,579	2,650	2,640	2,609	2,601
Natrona #1	13,100	12,936	12,885	12,612	12,271	12,048	12,038	11,835	11,650	11,590	11,546	11,408	11,445	11,604	11,642	11,743	11,772	12,075
Niobrara #1	484	505	498	496	480	463	428	422	411	402	374	349	364	364	376	617	728	803
Park #1	1,940	1,951	1,934	1,937	1,875	1,782	1,738	1,737	1,608	1,563	1,566	1,609	1,621	1,657	1,676	1,695	1,670	1,655
Park #6	2,715	2,713	2,768	2,687	2,593	2,473	2,399	2,335	2,305	2,252	2,207	2,154	2,188	2,154	2,154	2,156	2,192	2,208
Park #16	179	165	184	161	161	181	156	154	142	126	120	133	129	124	122	119	111	125
Platte #1	1,539	1,483	1,495	1,533	1,494	1,436	1,351	1,315	1,256	1,228	1,187	1,155	1,168	1,115	1,089	1,062	1,044	1,053
Platte #2	285	263	249	248	246	276	276	256	254	259	241	233	246	229	205	193	211	189
Sheridan #1	928	930	925	905	920	914	895	885	871	866	894	901	919	949	929	923	933	902
Sheridan #2	3,622	3,564	3,472	3,386	3,404	3,207	3,247	3,250	3,172	3,065	2,952	2,941	3,017	3,080	3,121	3,165	3,161	3,202
Sheridan #3	99	99	95	103	101	102	117	113	95	104	93	91	101	101	101	101	91	90
Sublette #1	676	676	641	642	637	627	639	630	671	689	701	767	841	940	989	978	1,020	1,043
Sublette #9	702	682	655	669	655	604	569	587	571	592	591	617	646	680	691	675	672	649
Sweetwater #1	5,903	5,830	5,573	5,389	5,171	4,924	4,665	4,401	4,264	4,193	4,197	4,240	4,413	4,742	4,957	5,033	5,159	5,296
Sweetwater #2	3,870	3,769	3,595	3,436	3,269	3,168	2,928	2,774	2,688	2,650	2,620	2,582	2,552	2,599	2,671	2,601	2,635	2,641
Teton #1	2,155	2,226	2,283	2,324	2,309	2,311	2,366	2,209	2,248	2,296	2,270	2,265	2,222	2,270	2,294	2,317	2,456	2,449
Uinta #1	3,776	3,762	3,815	3,567	3,535	3,340	3,219	3,162	3,137	2,902	2,894	2,799	2,940	2,944	2,973	2,962	2,925	2,863
Uinta #4	950	955	937	872	793	746	680	692	678	659	626	694	689	723	730	742	742	788
Uinta #6	1,064	1,033	1,006	930	904	860	820	784	714	686	665	665	669	648	672	690	737	750
Washakie #1	1,758	1,739	1,788	1,774	1,690	1,591	1,475	1,406	1,344	1,314	1,265	1,319	1,326	1,319	1,306	1,325	1,356	1,374
Washakie #2	154	161	146	140	140	137	124	111	104	89	95	82	84	96	94	112	104	104
Weston #1	1,142	1,125	1,082	1,057	994	969	907	869	847	822	833	777	818	787	820	814	778	806
Weston #7	370	354	349	342	301	292	257	265	261	261	242	249	259	270	291	277	265	243
Wyoming	100,314	99,859	98,777	96,504	94,420	91,883	89,531	87,897	86,117	84,741	83,772	83,705	84,629	85,578	86,519	87,420	88,165	89,476

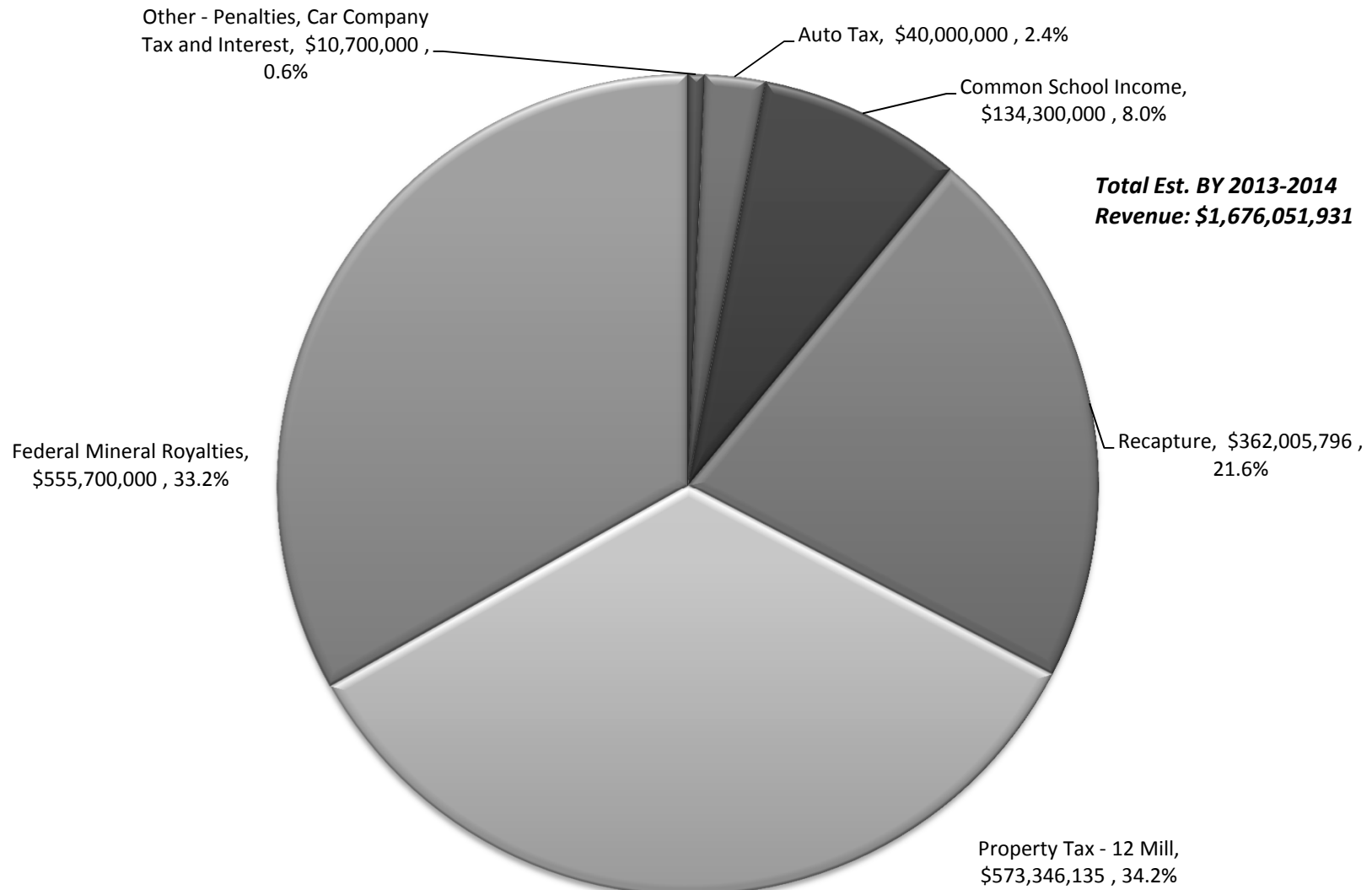
**Revenues for the School Foundation Program Account and School Capital Construction Account
BY 2011-2012 and Est. BY 2013-2014 (October 2012 CREG)**

Revenue Source	2011-2012		Est. 2013-2014	
	Amount	Percent	Amount	Percent
School Foundation Program Account				
Other - Penalties, Car Company Tax and Interest	\$ 24,905,987	1.3%	\$ 10,700,000	0.6%
School Capital Construction Account - Transfer In	N/A	N/A	N/A	N/A
Auto Tax	\$ 41,779,572	2.1%	\$ 40,000,000	2.4%
Common School Income	\$ 344,558,420	17.4%	\$ 134,300,000	8.0%
Recapture	\$ 403,495,768	20.4%	\$ 362,005,796	21.6%
Property Tax - 12 Mill	\$ 553,447,876	27.9%	\$ 573,346,135	34.2%
Federal Mineral Royalties	\$ 612,918,535	30.9%	\$ 555,700,000	33.2%
Total	\$ 1,981,106,158	100%	\$ 1,676,051,931	100%
School Capital Construction Account				
Federal Mineral Royalties	\$ 10,692,000	1.7%	\$ 10,692,000	2.6%
State Royalties	\$ 16,000,000	2.5%	\$ 16,000,000	3.9%
Coal Lease Bonuses	\$ 174,351,801	26.9%	\$ 293,610,988	71.4%
School Foundation Program Transfer In & other revenues	\$ 446,862,229	69.0%	\$ 91,042,040	22.1%
Total	\$ 647,906,030	100%	\$ 411,345,028	100%

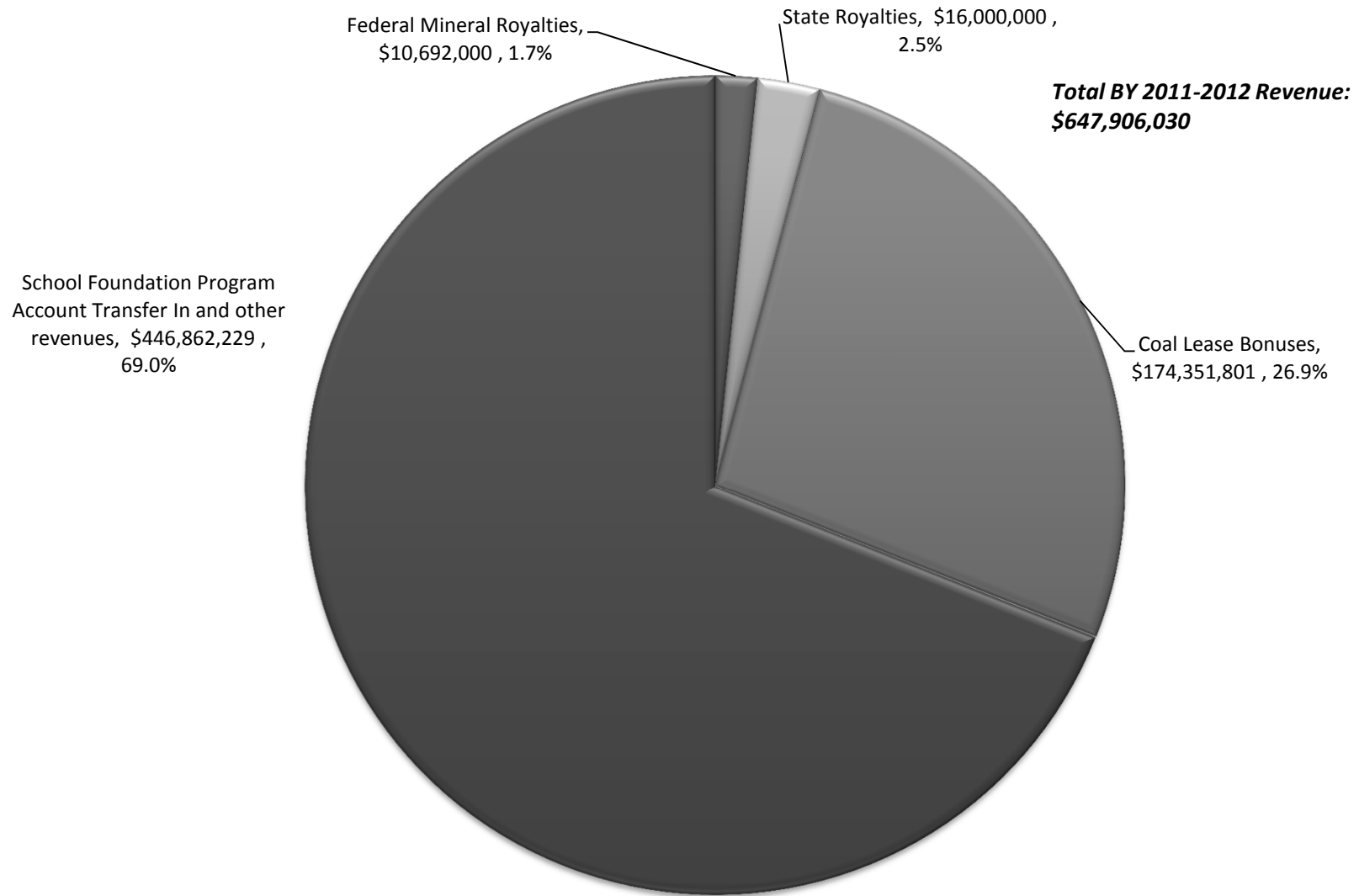
School Foundation Program Account Revenue BY 2011-2012



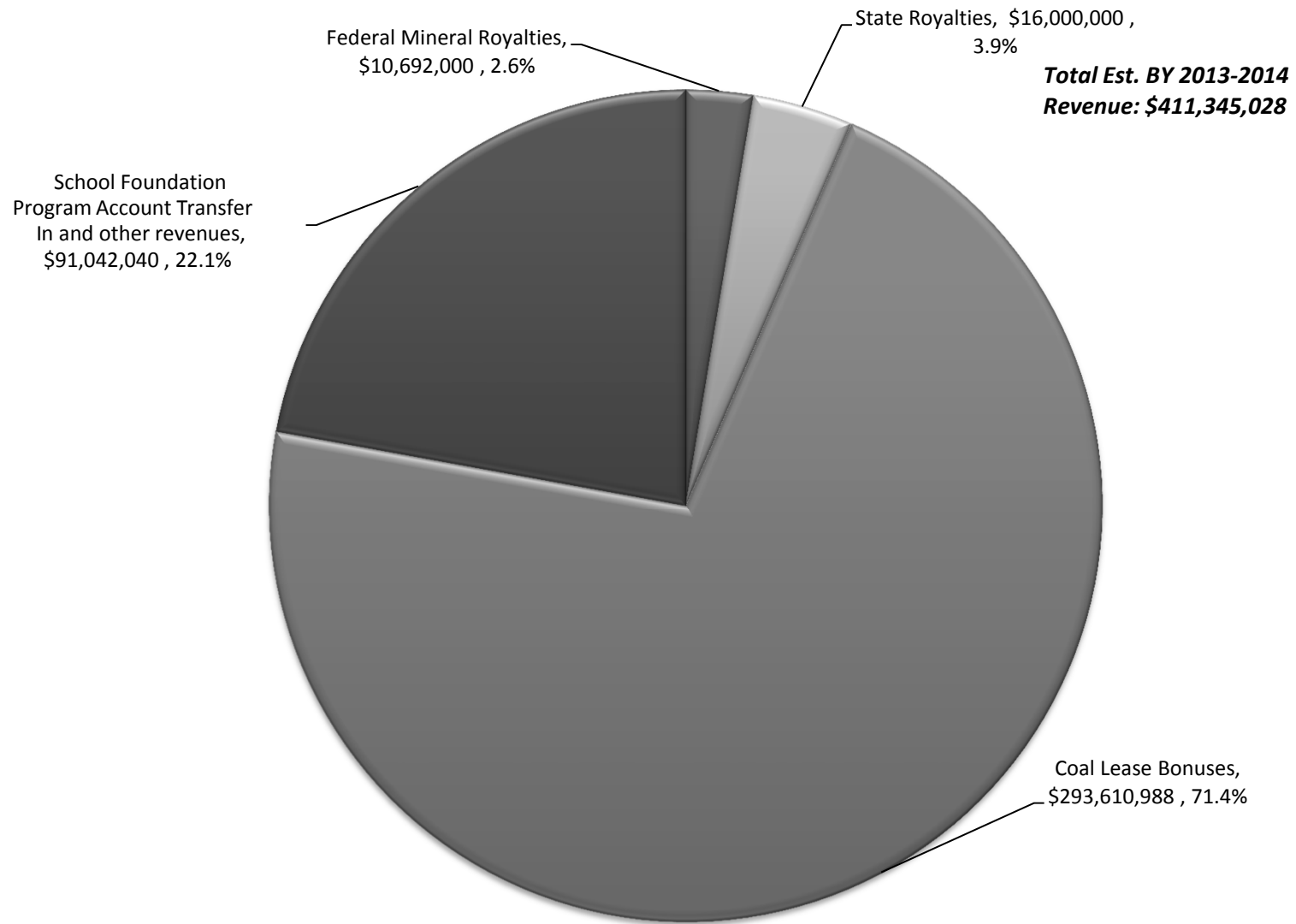
School Foundation Program Account Revenue Est. BY 2013-2014



School Capital Construction Account Revenue BY 2011-2012



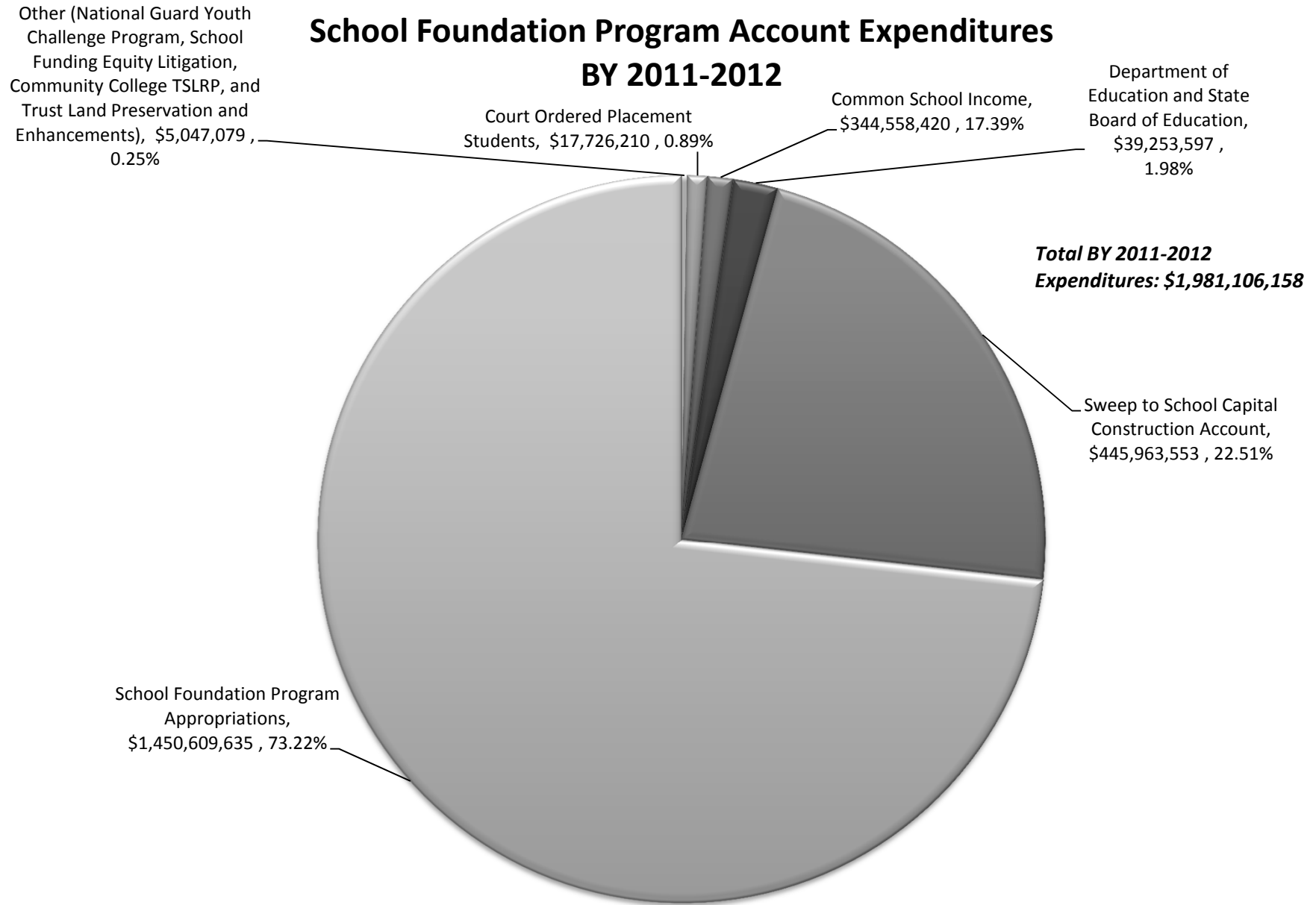
School Capital Construction Account Revenue Est. BY 2013-2014



**Expenditures for the School Foundation Program Account and School Capital Construction Account
BY 2011-2012 and Est. BY 2013-2014 (October 2012 CREG)**

Revenue Source	2011-2012		Est. 2013-2014	
	Amount	Percent	Amount	Percent
School Foundation Program Account				
Other (National Guard Youth Challenge Program, School Funding Equity Litigation, Community College TSLRP, and Trust Land Preservation and Enhancements)	\$ 5,047,079	0.25%	\$ 8,115,044	0.48%
Court Ordered Placement Students	\$ 17,726,210	0.89%	\$ 19,433,639	1.16%
Common School Spending Policy Transfer and Capital Facilities				
Bond Debt Service	\$ 22,506,083	1.14%		0.00%
Department of Education and State Board of Education	\$ 39,253,597	1.98%	\$ 34,989,795	2.09%
Sweep to School Capital Construction Account	\$ 445,963,553	22.51%	\$ 91,031,209	5.43%
School Foundation Program Appropriations	\$ 1,450,609,635	73.22%	\$ 1,522,482,244	90.84%
Total	\$ 1,981,106,158	100.00%	\$ 1,676,051,931	100.00%
School Capital Construction Account				
Mill Levy Supplement	\$ 940,538	0.20%	\$ 1,250,000	0.24%
Operations	\$ 6,271,601	1.30%	\$ 6,222,255	1.18%
Major Maintenance	\$ 82,000,000	17.05%	\$ 101,741,513	19.31%
Capital Construction	\$ 391,847,179	81.46%	\$ 417,554,971	79.27%
Total	\$ 481,059,318	100.00%	\$ 526,768,739	100.00%

School Foundation Program Account Expenditures BY 2011-2012



School Foundation Program Account Expenditures Est. BY 2013-2014

Other (National Guard Youth
Challenge Program, School
Funding Equity Litigation,
Community College TSLRP, and
Trust Land Preservation and
Enhancements), \$8,115,044 ,
0.48%

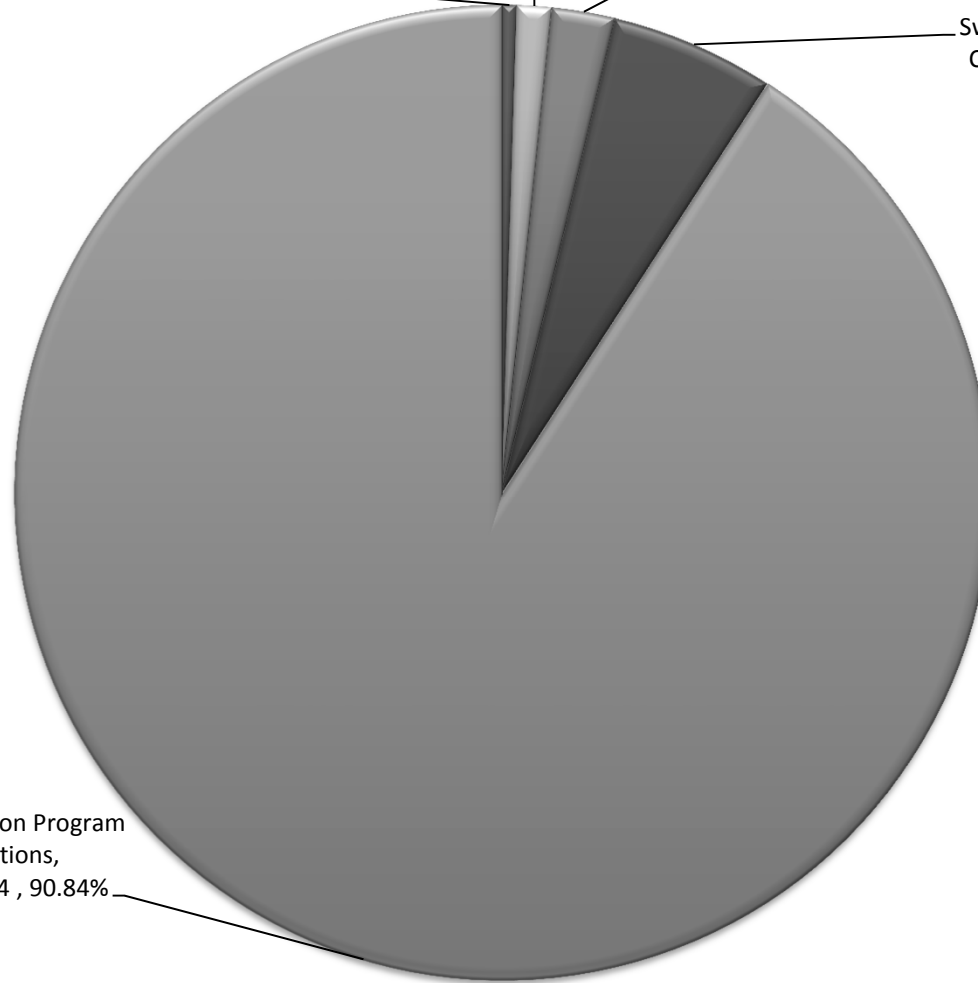
Court Ordered Placement
Students, \$19,433,639 , 1.16%

Department of Education and
State Board of Education,
\$34,989,795 , 2.09%

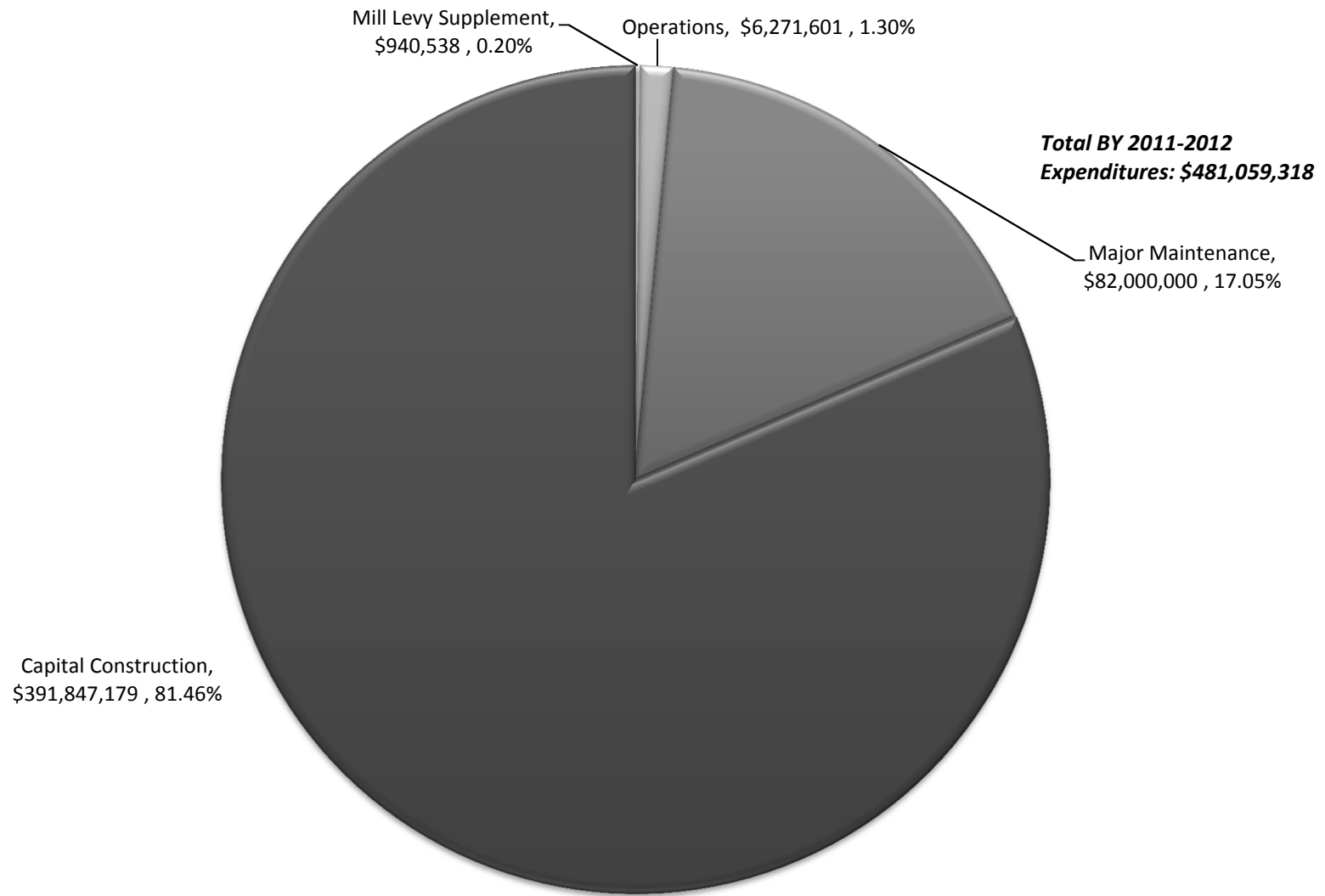
Sweep to School Capital
Construction Account,
\$91,031,209 , 5.43%

**Total Est. BY 2013-2014
Expenditures: \$1,676,051,931**

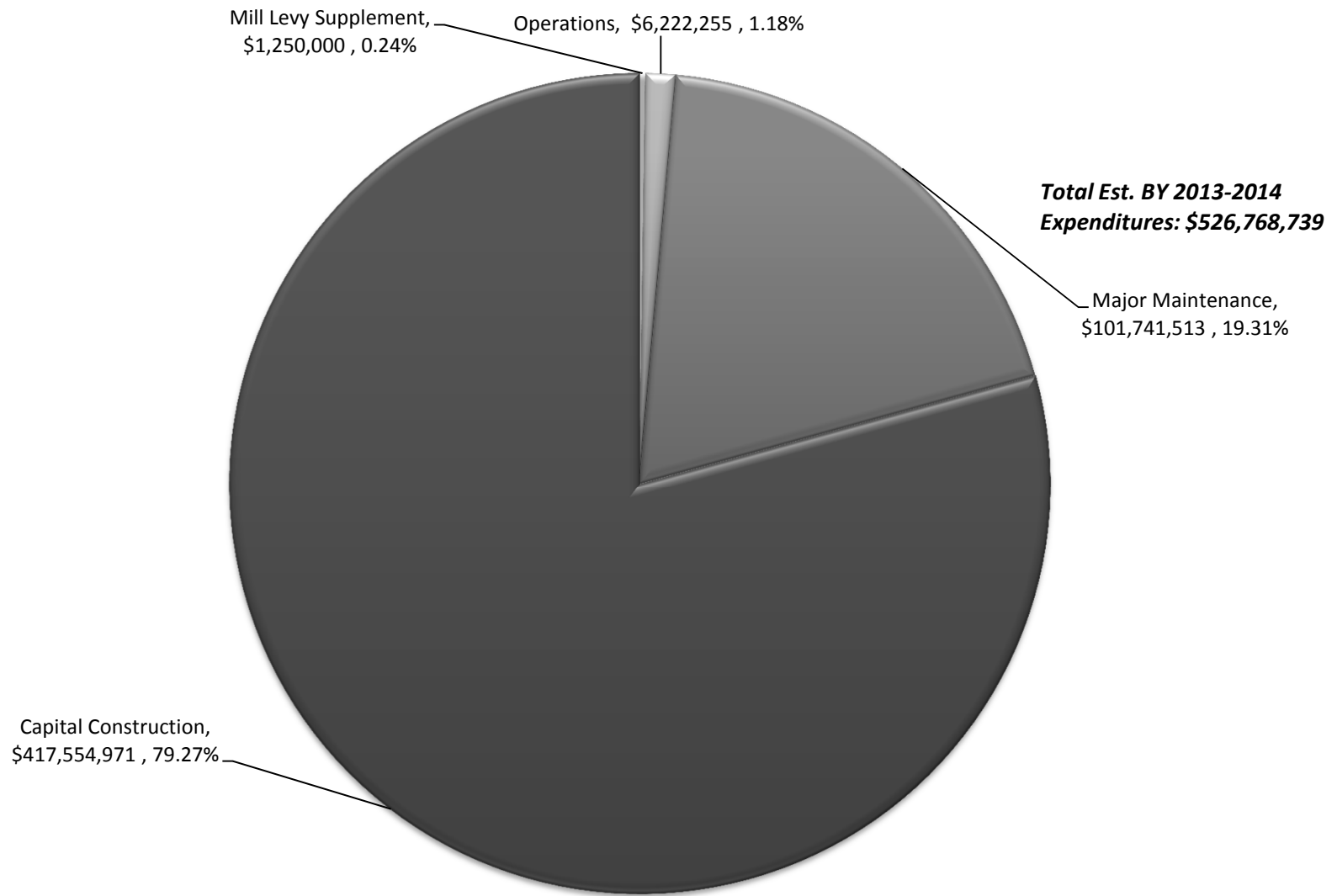
School Foundation Program
Appropriations,
\$1,522,482,244 , 90.84%



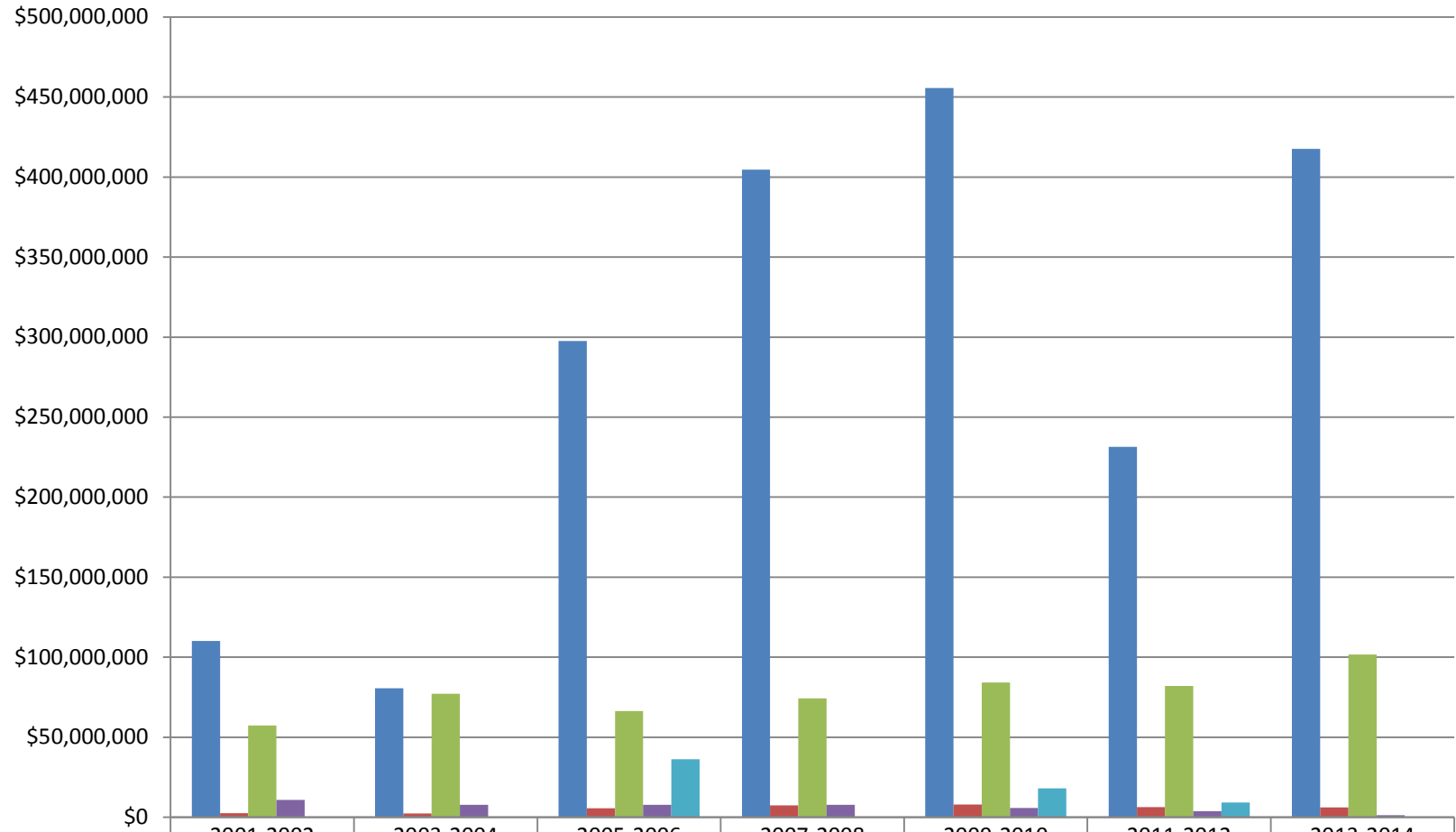
School Capital Construction Account Expenditures BY 2011-2012



School Capital Construction Account Expenditures Est. BY 2013-2014



Historical School Capital Construction Account Appropriations Biennium 2001-2002 to 2013-2014



	2001-2002	2003-2004	2005-2006	2007-2008	2009-2010	2011-2012	2013-2014
Capital Construction	\$110,217,562	\$80,611,067	\$297,499,398	\$404,558,123	\$455,562,476	\$231,419,472	\$417,554,971
Operations	\$2,550,000	\$2,335,799	\$5,588,272	\$7,352,199	\$7,935,499	\$6,271,601	\$6,222,255
Major Maintenance	\$57,332,995	\$77,222,156	\$66,400,000	\$74,200,000	\$84,243,184	\$82,000,000	\$101,741,513
Mill Levy Supplement	\$10,860,000	\$7,750,000	\$7,750,000	\$7,750,000	\$5,750,000	\$3,750,000	\$1,250,000
Component Level Projects			\$36,194,644		\$18,000,000	\$9,246,000	

Distribution	Source	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Cities & Towns:													
<i>Sales & Use Taxes:</i>													
Sales Tax @ 3.0/4.0%	DOR	128,611,357	115,001,152	104,958,402	130,477,748	127,100,004	120,024,576	110,293,265	92,298,224	80,843,204	73,489,756	66,277,817	62,112,059
Sales Tax @ 1.0% ⁸	DOR	95,915,505	83,155,203	75,696,430	93,514,759	89,212,985	85,333,441	79,376,703	65,930,566	60,078,897	54,817,361	56,271,381	52,587,877
Use Tax @ 3.0/4.0%	DOR	17,322,643	16,513,745	13,400,596	17,816,784	18,768,644	17,137,057	12,752,421	9,876,275	8,455,812	7,853,063	7,187,217	6,327,832
Use Tax @ 1.0% ⁸	DOR	12,769,417	12,276,240	9,739,698	12,885,198	12,898,367	12,529,307	9,335,643	7,222,668	6,394,888	5,956,720	7,232,706	6,235,756
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,476,578	6,352,102
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,652,023	1,280,675
Total Sales & Use Taxes		254,618,922	226,946,340	203,795,126	254,694,489	247,980,000	235,024,381	211,758,032	175,327,733	155,772,801	142,116,900	145,097,722	134,896,301
<i>Others:</i>													
Federal Mineral Royalties ¹	STO	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,526,300	18,562,500	18,562,500	18,562,500	20,840,638	19,588,385
Special Fuels Taxes (Diesel)	DOT	2,153,728	2,264,080	1,859,242	2,216,389	2,502,337	2,322,377	2,346,299	2,103,721	2,476,639	1,748,415	1,596,400	1,516,336
Gas Taxes	DOT	5,605,166	5,980,770	5,271,695	5,876,286	6,063,212	5,478,359	5,735,546	5,961,598	6,717,828	5,671,629	5,411,880	5,038,123
Severance Taxes ¹	STO	14,126,894	14,337,032	14,715,073	14,224,606	15,410,957	16,162,432	15,754,559	15,047,650	14,684,903	15,150,797	17,930,343	35,370,306
Police Officer Retirement	STO	0	0	0	0	0	0	0	5,500,000	0	0	372,700	372,650
Volunteer Fireman's Pension Plan	WRS	1,958,904	1,855,582	1,917,950	1,495,005	1,523,133	1,660,450	1,426,211	1,474,793	1,599,882	1,206,314	1,084,802	939,832
Cigarette Taxes	DOR	2,679,521	2,700,553	2,761,222	3,077,589	3,156,265	3,159,047	3,093,381	3,135,041	3,070,586	3,343,992	3,325,118	3,336,508
Lodging Taxes	DOR	10,154,765	6,892,845	6,278,909	6,849,917	6,639,550	5,775,625	4,797,578	4,001,593	3,797,907	3,232,167	3,112,748	2,705,956
Total Other Sources		55,241,478	52,593,361	51,366,591	52,302,292	53,857,954	53,120,791	51,679,874	55,786,896	50,910,245	48,915,814	53,674,629	68,868,096
Totals to Cities and Towns		309,860,400	279,539,701	255,161,717	306,996,781	301,837,954	288,145,172	263,437,906	231,114,629	206,683,046	191,032,714	198,772,351	203,764,397
Counties:													
<i>Sales & Use Taxes:</i>													
Sales Tax @ 3.0/4.0%	DOR	70,732,054	65,350,557	59,473,417	73,757,252	71,553,184	67,516,383	61,280,958	50,971,703	42,231,337	38,775,262	33,398,834	29,357,590
Sales Tax @ 1.0% ⁸	DOR	39,195,389	35,336,680	32,050,333	38,814,087	36,726,382	35,211,152	33,378,832	27,637,917	25,316,019	23,814,555	24,604,841	21,867,328
Cap Fac Sales Tax @ 1%	DOR	70,454,085	38,970,836	48,159,993	62,388,194	72,981,272	64,818,916	44,807,226	41,526,820	43,420,558	39,365,921	38,928,733	26,583,995
Use Tax @ 3.0/4.0%	DOR	9,126,535	8,971,013	7,246,568	9,944,170	10,291,674	8,987,859	6,886,462	5,260,488	4,468,466	4,334,540	3,528,527	2,882,613
Use Tax @ 1.0% ⁸	DOR	4,913,509	5,260,615	4,037,699	5,422,212	4,984,773	4,946,666	3,947,534	3,043,165	2,858,849	2,841,070	3,244,204	2,513,776
Cap Fac Use Tax @ 1%	DOR	8,057,614	4,373,042	5,842,471	9,121,397	11,272,791	10,128,875	4,666,600	4,565,668	4,732,026	4,183,776	4,323,755	3,218,708
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,342,000	2,948,208
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	807,428	604,328
Total Sales & Use Taxes		202,479,186	158,262,743	156,810,481	199,447,312	207,810,076	191,609,851	154,967,612	133,005,761	123,027,255	113,315,124	112,178,322	89,976,546
<i>Others:</i>													
Railroad Car Taxes	STO	2,540,145	2,511,097	2,863,610	2,633,248	2,598,942	2,229,377	2,443,544	2,346,195	2,401,810	2,454,830	2,436,606	2,303,562
U.S. Forest Reserve ²	STO	4,469,293	4,776,852	4,890,442	6,734,039	2,382,527	2,387,427	2,348,489	2,280,044	2,250,783	2,192,734	2,184,148	1,591,933
Taylor Grazing Act ²	STO	646,997	610,571	588,542	1,867,832	544,864	642,480	659,512	558,105	517,070	482,791	539,128	554,118
Special Fuels Taxes (Diesel)	DOT	8,614,911	9,056,319	7,436,969	9,168,660	10,006,299	9,289,508	8,737,157	9,323,598	9,906,555	6,993,661	5,965,336	6,065,342
Gas Taxes	DOT	5,044,649	5,382,693	4,744,526	5,169,863	5,565,127	4,958,649	5,268,140	5,499,713	6,046,045	5,157,904	4,580,708	4,559,623
Gas Taxes, State County Road Fund ⁶	DOT	5,231,488	5,582,052	4,920,249	5,394,006	5,771,243	5,142,302	5,490,883	5,699,782	6,269,973	5,289,562	4,697,892	4,936,968
Severance Taxes ¹	STO	5,923,740	6,013,799	6,168,220	5,976,369	6,371,939	6,622,295	6,487,234	6,250,805	6,131,468	6,285,187	8,136,895	13,843,706
Cigarette Taxes	DOR	420,184	383,670	360,150	389,587	406,572	350,392	321,232	337,881	493,480	485,651	451,855	497,373
Lodging Taxes	DOR	3,030,304	1,197,277	1,069,977	1,118,826	1,108,191	999,062	1,003,700	909,697	892,980	835,258	787,800	861,633
Total Other Sources		35,921,712	35,514,330	33,042,684	38,452,430	34,755,705	32,621,492	32,759,891	33,205,820	34,910,164	30,177,578	29,780,368	35,214,258
Totals to Counties		238,400,898	193,777,073	189,853,165	237,899,742	242,565,781	224,231,343	187,727,503	166,211,581	157,937,419	143,492,702	141,958,690	125,190,804
Other Funding Sources for Local Governments:													
Federal Mineral Royalty Grants ³	OSLI	20,768,157	46,497,800	39,703,222	202,096,778	98,966,909	98,966,909	15,700,000	51,700,000	6,007,430	20,991,684	25,600,000	28,900,000
Business Ready and Community Facility Grants ⁵	Session Laws	44,250,000	29,250,000	39,625,000	47,125,000	51,883,599	33,633,599	40,432,802	12,500,000	8,400,000	0	0	0
FMRs/Sev Taxes-State Aid County Roads	CREG	4,495,050	4,495,078	4,495,107	4,495,030	4,495,110	4,495,042	4,495,031	4,495,025	4,495,031	4,500,000	4,495,040	5,593,506
FMRs/Sev Taxes-Highway Fund for Co Rds	STO	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,386,528	4,455,000	4,455,000	5,593,506
Joint Powers Board Loans ³	OSLI	664,208	829,925	1,236,768	4,000,000	413,455	2,229,520	2,700,000	1,576,756	709,385	7,257,054	3,183,310	2,061,300
Water Development Expenditures	WWDC	49,294,091	39,948,673	42,491,685	32,508,539	23,621,364	39,966,378	31,568,835	17,133,900	23,971,714	27,220,183	26,853,811	23,191,766
Municipal Mineral Trust Fund Distribution ⁴		0	0	0	0	0	0	0	0	0	0	41,594,811	0
Direct Legislative Appropriation ⁷	Session Laws	53,728,280	43,728,280	71,275,000	74,500,000	96,365,500	71,250,000	60,900,000	30,000,000	5,000,000	0	0	0
Total Other Funding Sources		177,654,786	169,204,756	203,281,782	369,180,347	280,200,937	254,996,448	160,251,668	121,860,681	52,970,088	64,423,921	106,181,972	65,340,078
Grand Totals		725,916,083	642,521,530	648,296,664	914,076,870	824,604,672	767,372,963	611,417,077	519,186,891	417,590,553	398,949,337	446,913,013	394,295,279

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

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

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

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

³ - These grants and loans reflect actual distributions on a calendar year basis through 2005. Mineral Royalty Grants shown for FY2006-2012 reflect amounts appropriated.

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

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

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

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

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

**Estimated Impact of De-earmarking and Other Actions on Local Governments
Fiscal Years 2002-2014, including impact of 2012 Session - October 2012 CREG**

Severance Taxes

Severance tax decrease to cities and towns from de-earmarking	(\$430,626,416)
Severance tax decrease to counties from de-earmarking	(\$257,496,214)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$35,428,187)
Severance tax decrease to CTC CapCon from de-earmarking	(\$19,479,884)
Severance tax decrease to CTC CapCon, Ch. 163, 05 Session Laws	(\$7,026,038)
total	(\$750,056,739)

Federal Mineral Royalties (FMRs)

FMR decrease to cities and towns from de-earmarking	(\$75,968,188)
FMR decrease to CTC CapCon from de-earmarking	(\$59,989,548)
total	(\$135,957,736)

Fuel Tax

Fuel tax increase to cities and towns from expiration of diversion to SFP	\$13,779,045
Fuel tax increase to counties from expiration of diversion to SFP	\$33,826,176
total	\$47,605,221

Sales and Use Taxes

Sales and use tax increase to cities and towns, Ch. 79, 02 Session Laws	\$95,330,537
Sales and use tax increase to counties, Ch. 79, 02 Session Laws	\$120,894,889
Food Tax exemption estimate FY07-FY14	(\$160,000,000)
total	\$56,225,426

Direct Distributions

Distribution of Municipal Rainy Day Account (MRDA) in Nov. 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$173,738,310)
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000
FY 2005-06 Distribution to cities, towns, & counties Ch. 95, 04 Session Laws	\$57,500,000
FY 2006 Distribution to cities, towns, & counties Ch. 191, 05 Session Laws	\$27,300,000
FY 2006 Distribution to county road funds, Ch. 191, 05 Session Laws	\$6,100,000
FY 2007-08 Distribution to cities, towns & counties, Ch. 35, 06 Session Laws	\$93,000,000
FY 2007-08 Distribution to counties for libraries, Ch. 35 06 Session Laws	\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 06 Session Laws	\$46,600,000
FY 2008 Distribution to cities, towns & counties, Ch. 136, 07 Session Laws	\$25,115,500
FY 2009-10 Distribution to cities, towns & counties, Ch. 48, 08 Session Laws	\$149,000,000
FY 2010 budget reduction to direct distributions	(\$3,225,000)
FY 2011-12 distribution to cities, towns, & counties, Ch. 39, 10 Session Laws	\$87,456,560
FY 2012 distribution to cities, towns, & counties, Ch. 88, 11 Session Laws	\$10,000,000
FY 2013-14 distribution to cities, towns, & counties, Ch. 26, 12 Session Laws	\$81,000,000
total	\$455,603,562

GF Appropriations to Grant Programs

FY 2003-04 Mineral royalty grant funding approp., Ch. 83, 02 Session Laws	\$7,500,000
FY06 Mineral royalty grant funding approp., Ch. 191, 05 Session Laws	\$28,000,000
FY 2007-08 Mineral royalty grant funding approp., Ch. 35, 06 Session Laws	\$141,200,682
FY08 Mineral royalty grant funding approp., Ch. 136, 07 Session Laws	\$1,600,000
FY08 Impact & Emergency Capital Projects, Ch. 136, 07 Session Laws	\$7,469,000
FY08 County Block Dist. - Capital Projects, Ch. 136, 07 Session Laws	\$18,665,500
FY 2009-10 County Block Dist.- Capital Projects, Ch. 48, 08 Session Laws	\$191,000,000
FY 2009-10 Emergency Capital Project Grants, Ch. 48, 08 Session Laws	\$10,000,000
FY10 Mineral royalty grant funding, Ch. 159, 09 Session Laws	\$8,200,000
FY12 County Block Dist. - Capital Projects, Ch 88, 11 Session Laws	\$35,000,000
FY12 Rural Fire District Grants, Ch. 88, 11 Session Laws	\$1,000,000
FY12 Energy Impacted County Road Program, Ch. 191, 11 Session Laws	\$6,000,000
FY 2013-14 County Block Dist. - Capital Projects, Ch. 26, 12 Session Laws	\$54,000,000
total	\$509,635,182

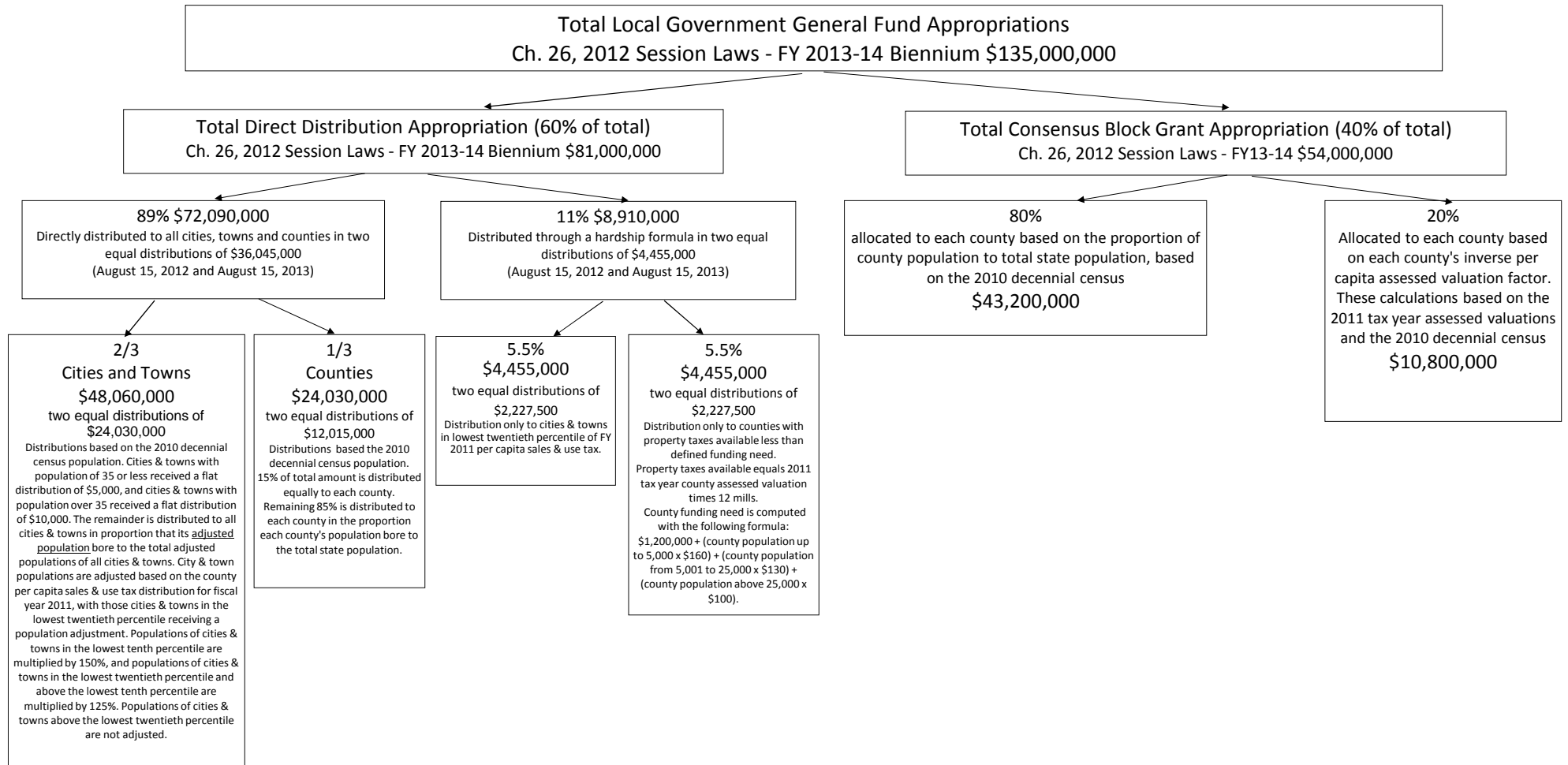
GF Appropriations to Business Ready and Community Facilities Programs

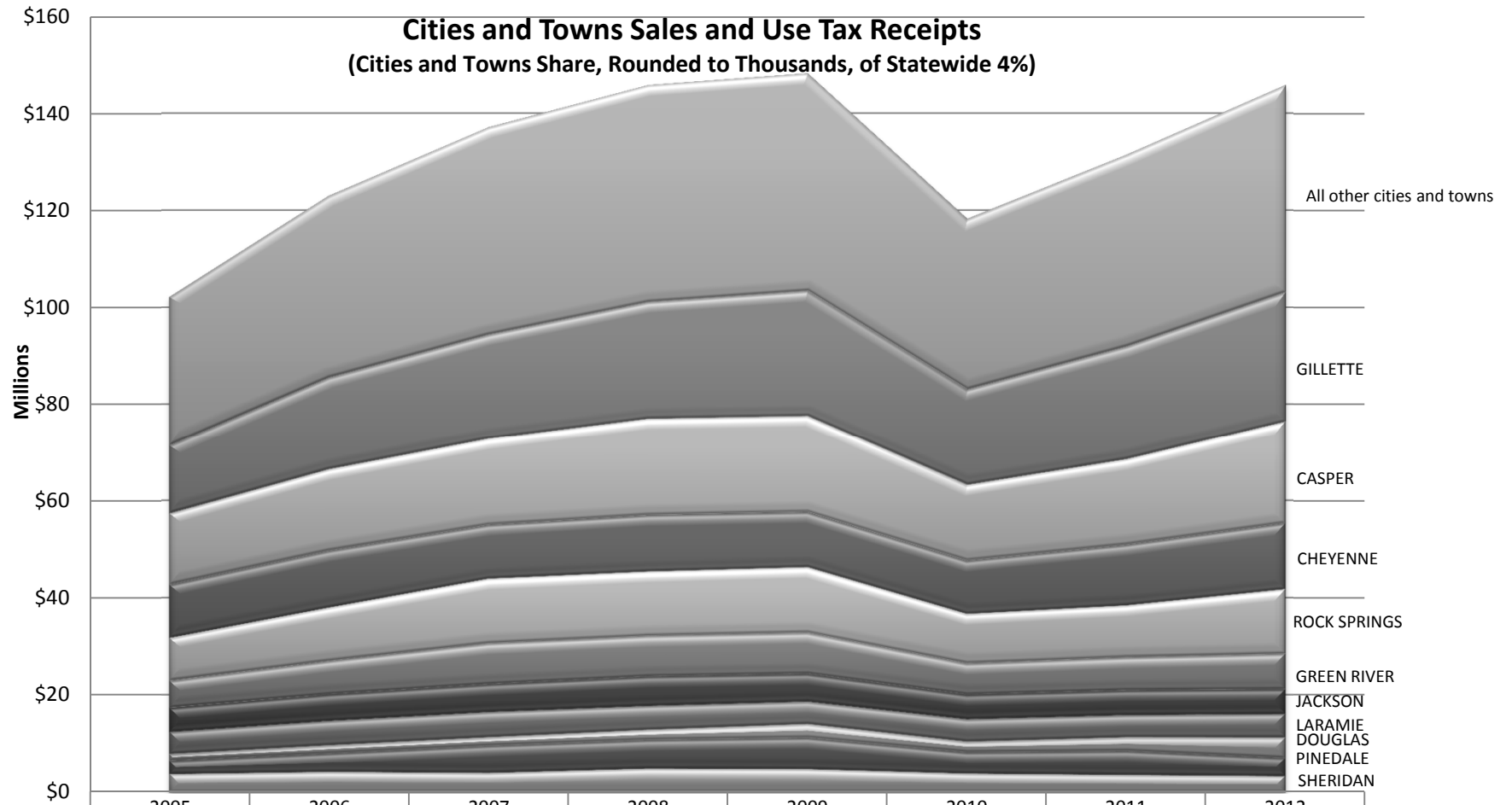
FY04 Bus. Ready Comm. approp., Ch. 211, 03 Session Laws	\$5,000,000
FY 2005-06 Bus. Ready Comm. approp., Ch. 95, 04 Session Laws	\$25,000,000
FY06 Bus. Ready Comm. approp., Ch. 191, 05 Session Laws	\$11,700,000
FY06 Comm. Facilities approp., Ch. 233, 05 Session Laws	\$7,500,000
FY 2007-08 Bus. Ready Comm. approp., Ch. 35, 06 Session Laws	\$46,000,000
FY 2007-08 Comm. Facilities approp., Ch. 35, 06 Session Laws	\$15,000,000
FY 2008 Bus. Ready Comm. approp., Ch. 136, 07 Session Laws (net of rev.)	\$28,250,000
FY 2009-10 Bus. Ready Comm. approp., Ch. 48, 08 Session Laws	\$79,250,000
FY 2009-10 Comm. Facilities approp., Ch. 48, 08 Session Laws	\$15,000,000
FY 2010 budget reduction to Business Ready Communities	(\$4,000,000)
FY 2010 budget reduction to Community Facilities	(\$3,500,000)
FY 2011-12 Bus. Ready Comm. approp., Ch. 39, 10 Session Laws	\$50,000,000
FY 2011-12 Comm. Facilities approp., Ch. 39, 2012 Session Laws	\$8,500,000
FY12 Data Center Recruitment Grants, Ch. 88, 11 Session Laws	\$15,000,000
FY 2013-14 Bus. Ready Comm. approp., Ch. 26, 12 Session Laws	\$58,500,000
total	\$357,200,000

Net Impact to Local Govts. - FY 2002-2014	\$540,254,916
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Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs

Direct Distributions	2001-02 Biennium through 2013-14 Biennium, through 2012 Budget Session							Total
	FY 2001-02	FY 2003-04	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	
Distribution of Municipal Rainy Day Account, Ch. 209, 2001 Session Laws	\$41,594,812							\$41,594,812
Jobs & Growth Reconciliation Act of 2003 to cities and towns		\$2,885,214						\$2,885,214
Jobs & Growth Reconciliation Act of 2003 to counties		\$2,114,786						\$2,114,786
FY 2005-06 Distribution to cities and towns, Ch. 95, 2004 Session Laws			\$40,250,000					\$40,250,000
FY 2005-06 Distribution to counties, Ch. 95, 2004 Session Laws			\$17,250,000					\$17,250,000
FY 2006 Distribution to cities and towns, Ch. 191, 2005 Session Laws			\$15,325,000					\$15,325,000
FY 2006 Distribution to counties, Ch. 191, 2005 Session Laws			\$11,975,000					\$11,975,000
FY 2006 Distribution to county road funds, Ch. 191, 2005 Session Laws			\$6,100,000					\$6,100,000
FY 2007-08 Distribution to cities and towns, Ch. 35, 2006 Session Laws				\$59,833,333				\$59,833,333
FY 2007-08 Distribution to counties, Ch. 35, 2006 Session Laws				\$33,166,667				\$33,166,667
FY 2007-08 Distribution to counties for libraries, Ch. 35 2006 Session Laws				\$2,900,000				\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 2006 Session Laws				\$46,600,000				\$46,600,000
FY 2008 Distribution to cities and towns, Ch. 136, 2007 Session Laws				\$15,910,333				\$15,910,333
FY 2008 Distribution to counties, Ch. 136, 2007 Session Laws				\$9,205,167				\$9,205,167
FY 2009-10 Distributions to cities and towns, Ch. 48, 2008 Session Laws					\$86,913,334			\$86,913,334
FY 2009-10 Distributions to counties, Ch. 48, 2008 Session Laws					\$42,086,666			\$42,086,666
FY 2009-10 food tax exemption hold harmless, Ch. 48, 2008 Session Laws					\$20,000,000			\$20,000,000
FY 2010 5% budget reduction in direct distribution to cities, towns and counties					(\$3,225,000)			(\$3,225,000)
FY 2011-12 Distributions to cities and towns, Ch. 39, 2010 Session Laws						\$56,701,003		\$56,701,003
FY 2011-12 Distributions to counties, Ch. 39, 2010 Session Laws						\$30,755,557		\$30,755,557
FY 2012 Distributions to cities and towns, Ch. 88, 2011 Session Laws						\$6,483,333		\$6,483,333
FY 2012 Direct Distributions to counties, Ch. 88, 2011 Session Laws						\$3,516,667		\$3,516,667
FY 2013-14 Distributions to cities and towns, Ch. 26, 2012 Session Laws							\$52,515,000	\$52,515,000
FY 2013-14 Distributions to counties, Ch. 26, 2012 Session Laws							\$28,485,000	\$28,485,000
Total Direct Distributions	\$41,594,812	\$5,000,000	\$90,900,000	\$167,615,500	\$145,775,000	\$97,456,560	\$81,000,000	\$629,341,872
GF, BRA, and S4 Appropriations to Grant Programs	FY 2001-02	FY 2003-04	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	Total
Appropriations from Local Government CapCon Account (S4)	\$38,500,000	\$35,000,000	\$35,000,000	\$33,400,000	\$33,400,000	\$33,400,000	\$33,400,000	\$242,100,000
Local Govt. CapCon., Ch. 83, 2002 Session Laws		\$7,500,000						\$7,500,000
Local Govt. CapCon., Ch. 191, 2005 Session Laws			\$28,000,000					\$28,000,000
Local Govt. CapCon., Ch. 35, 2006 Session Laws			\$4,401,364	\$138,399,318				\$142,800,682
Impact Mitigation - Capital Projects, Ch. 136, 2007 session laws				\$6,534,500				\$6,534,500
County Block Distribution - Capital Projects, Ch. 136, 2007 session laws				\$18,665,500				\$18,665,500
Emergency Reserve - Capital Projects, Ch. 136, 2007 session laws				\$934,500				\$934,500
County Block Distribution - Capital Projects, Ch. 48, '08 Session Laws					\$191,000,000			\$191,000,000
Emergency Capital Project Grants, Ch. 48, 2008 Session Laws					\$10,000,000			\$10,000,000
Matching Grant Funds for Wamsutter Infrastructure, Ch. 159, 2009 Session Laws					\$3,500,000			\$3,500,000
Emergency Capital Project Grants, Ch. 159, 2009 Session Laws					\$4,700,000			\$4,700,000
County Block Distribution - Capital Projects, Ch. 88, 2011 Session Laws						\$35,000,000		\$35,000,000
Rural Fire District Grants, Ch. 88, 2011 Session Laws						\$1,000,000		\$1,000,000
Energy Impacted County Road Program, Ch. 191, 2011 Session Laws						\$6,000,000		\$6,000,000
County Block Distribution - Capital Projects, Ch. 26, 2012 Session Laws							\$54,000,000	\$54,000,000
Total GF, BRA and S4 Appropriations to Grant Programs	\$38,500,000	\$42,500,000	\$67,401,364	\$197,933,818	\$242,600,000	\$75,400,000	\$87,400,000	\$751,735,182
Total Direct Distributions and Grant Appropriations	\$80,094,812	\$47,500,000	\$158,301,364	\$365,549,318	\$388,375,000	\$172,856,560	\$168,400,000	\$1,381,077,054
GF Appropriations to Business Ready & Comm. Facilities Programs	FY 2001-02	FY 2003-04	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	Total
Business Ready Communities, Ch. 211, 2003 Session Laws		\$5,000,000					\$0	\$5,000,000
Business Ready Communities, Ch. 95, 2004 Session Laws			\$25,000,000					\$25,000,000
Business Ready Communities, Ch. 191, 2005 Session Laws			\$11,700,000					\$11,700,000
Community Facilities, Ch. 233, 2005 Session Laws			\$7,500,000					\$7,500,000
Business Ready Communities, Ch. 35, 2006 Session Laws			\$8,732,802	\$37,267,198				\$46,000,000
Community Facilities, Ch. 35, 2006 Session Laws				\$15,000,000				\$15,000,000
Business Ready Communities, Ch. 136, 2007 session laws (net of reversion)				\$28,250,000				\$28,250,000
Business Ready Communities - Ch. 48 , 2008 Session Laws					\$79,250,000			\$79,250,000
Community Facilities - Ch. 48, 2008 Session Laws					\$15,000,000			\$15,000,000
FY 2010 Budget reduction to Business Ready Community grants					(\$4,000,000)			(\$4,000,000)
FY 2010 Budget reduction to Community Facilities grants					(\$3,500,000)			(\$3,500,000)
Business Ready Communities, Ch. 39, 2010 Session Laws						\$50,000,000		\$50,000,000
Community Facilities, Ch. 39, 2010 Session Laws						\$8,500,000		\$8,500,000
Data Center Recruitment Grants, Ch. 88, 2011 Session Laws						\$15,000,000		\$15,000,000
Business Ready Communities, Ch. 26, 2012 Session Laws							\$58,500,000	\$58,500,000
Total GF Appropriations to Bus. Ready & Comm Fac. Programs	\$0	\$5,000,000	\$52,932,802	\$80,517,198	\$86,750,000	\$73,500,000	\$58,500,000	\$357,200,000
Total Direct Distributions and Grant Program Funding	\$80,094,812	\$52,500,000	\$211,234,166	\$446,066,516	\$475,125,000	\$246,356,560	\$226,900,000	\$1,738,277,054

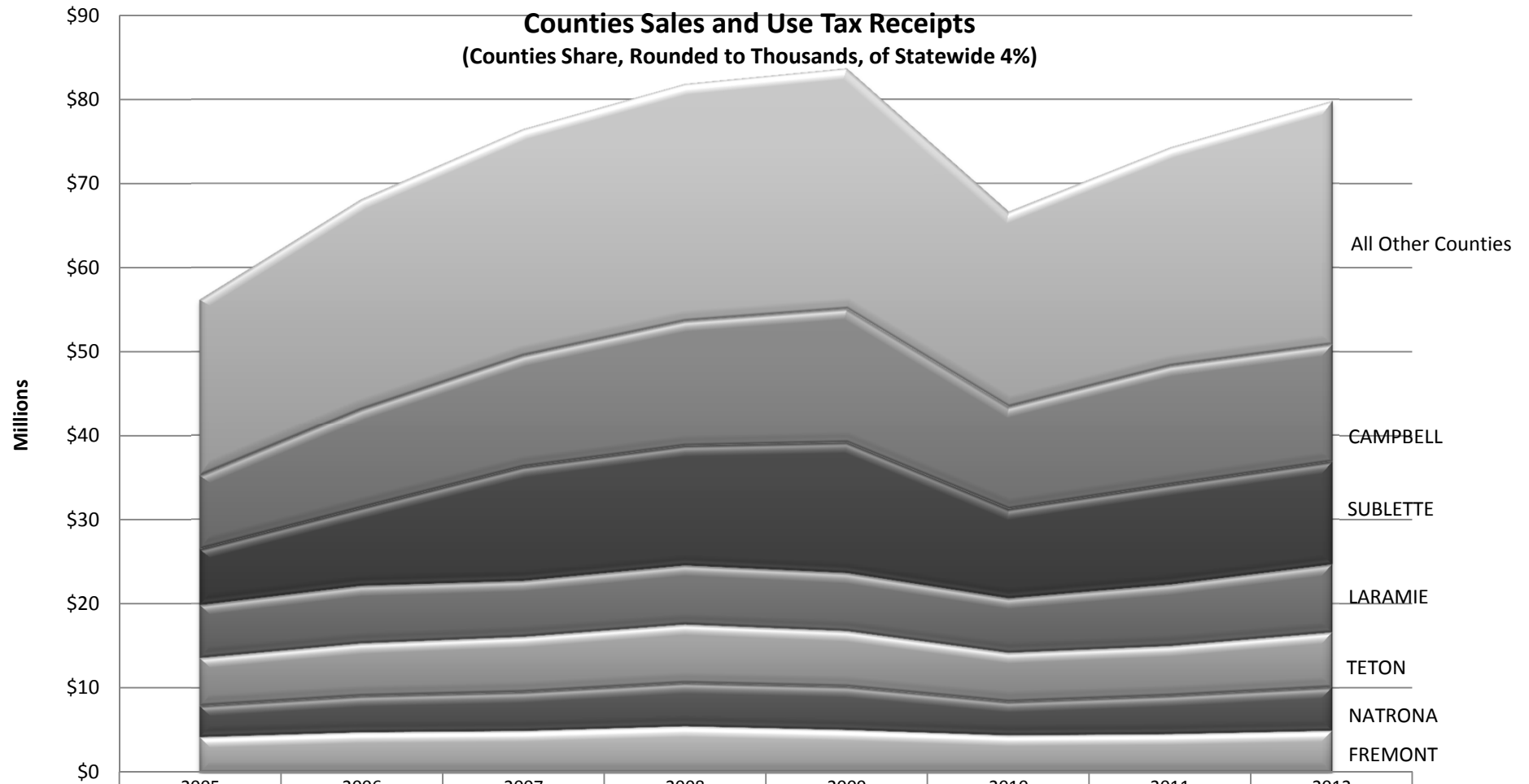




	2005	2006	2007	2008	2009	2010	2011	2012
All other cities and towns	\$30,680,000	\$37,460,000	\$42,730,000	\$44,670,000	\$44,810,000	\$35,190,000	\$39,490,000	\$42,660,000
GILLETTE	\$14,040,000	\$19,030,000	\$21,520,000	\$24,120,000	\$25,880,000	\$19,800,000	\$23,350,000	\$26,790,000
CASPER	\$14,690,000	\$16,810,000	\$17,860,000	\$19,960,000	\$19,870,000	\$15,610,000	\$17,680,000	\$21,000,000
CHEYENNE	\$10,930,000	\$11,680,000	\$11,070,000	\$11,630,000	\$11,390,000	\$10,990,000	\$12,440,000	\$13,600,000
ROCK SPRINGS	\$8,820,000	\$10,980,000	\$13,310,000	\$13,260,000	\$13,440,000	\$10,190,000	\$10,750,000	\$13,370,000
GREEN RIVER	\$5,570,000	\$6,930,000	\$8,400,000	\$8,370,000	\$8,480,000	\$6,430,000	\$6,780,000	\$7,270,000
JACKSON	\$4,940,000	\$5,410,000	\$5,680,000	\$6,010,000	\$5,690,000	\$5,020,000	\$5,080,000	\$5,090,000
LARAMIE	\$4,550,000	\$4,980,000	\$5,230,000	\$4,920,000	\$4,670,000	\$4,650,000	\$4,580,000	\$4,810,000
DOUGLAS	\$1,410,000	\$1,720,000	\$1,740,000	\$2,100,000	\$2,810,000	\$2,170,000	\$2,810,000	\$4,230,000
PINEDALE	\$2,710,000	\$3,800,000	\$5,580,000	\$5,860,000	\$6,400,000	\$4,370,000	\$4,890,000	\$3,710,000
SHERIDAN	\$3,830,000	\$4,250,000	\$4,040,000	\$4,960,000	\$4,860,000	\$3,930,000	\$3,660,000	\$3,400,000

Fiscal Year

Counties Sales and Use Tax Receipts
 (Counties Share, Rounded to Thousands, of Statewide 4%)



	2005	2006	2007	2008	2009	2010	2011	2012
All Other Counties	\$21,000,000	\$24,970,000	\$26,900,000	\$28,150,000	\$28,540,000	\$23,200,000	\$25,950,000	\$28,900,000
CAMPBELL	\$8,730,000	\$11,780,000	\$13,320,000	\$14,920,000	\$15,980,000	\$12,230,000	\$14,200,000	\$14,040,000
SUBLETTE	\$6,590,000	\$9,210,000	\$13,470,000	\$14,160,000	\$15,450,000	\$10,570,000	\$11,810,000	\$12,170,000
LARAMIE	\$6,290,000	\$6,850,000	\$6,660,000	\$7,020,000	\$6,920,000	\$6,460,000	\$7,310,000	\$8,070,000
TETON	\$5,690,000	\$6,240,000	\$6,580,000	\$6,950,000	\$6,610,000	\$5,810,000	\$5,900,000	\$6,520,000
NATRONA	\$3,710,000	\$4,300,000	\$4,620,000	\$5,130,000	\$5,130,000	\$4,020,000	\$4,550,000	\$5,180,000
FREMONT	\$4,230,000	\$4,810,000	\$4,950,000	\$5,520,000	\$5,080,000	\$4,420,000	\$4,600,000	\$4,980,000

Fiscal Year

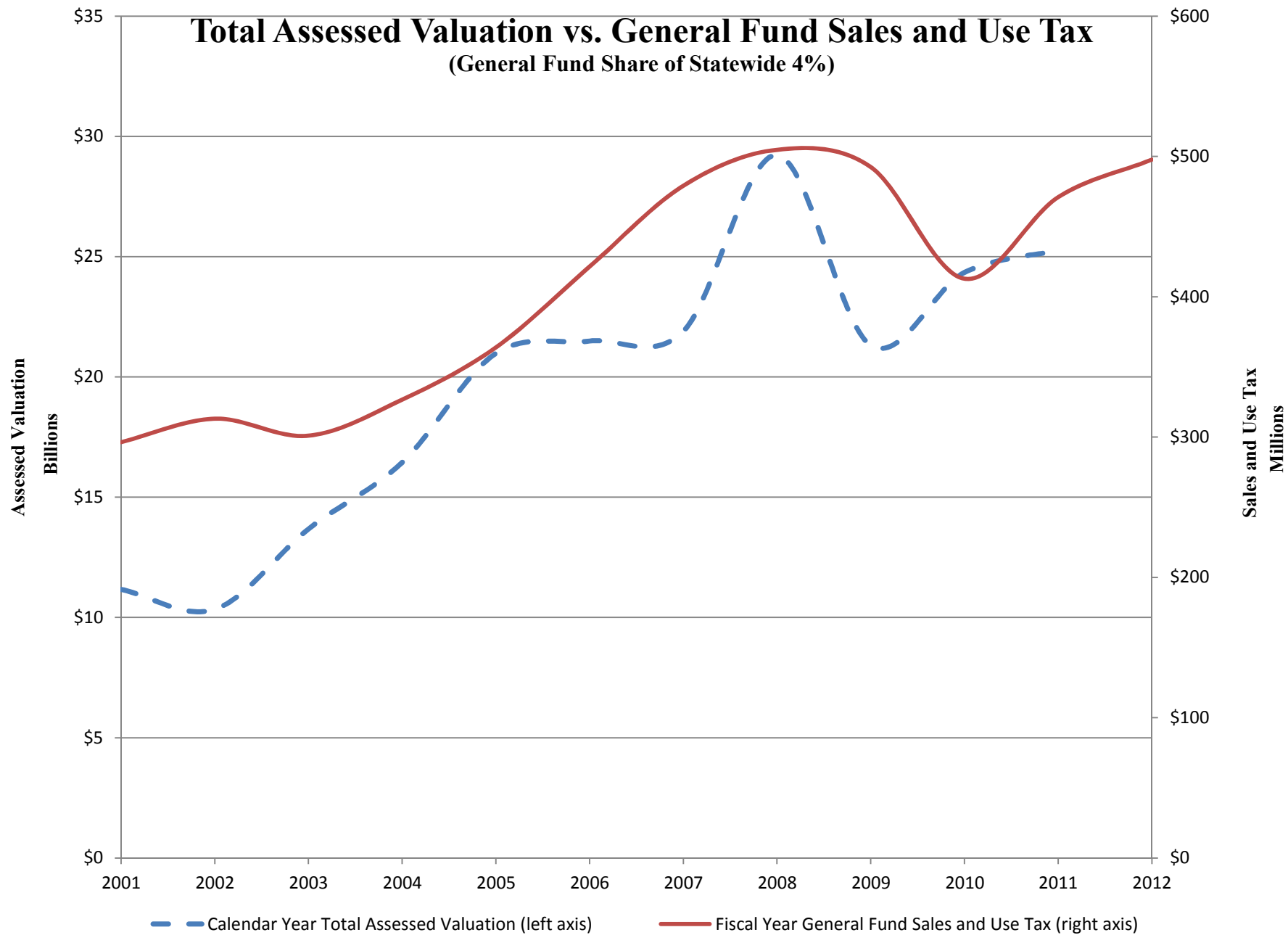
Cities and Towns Sales and Use Tax Receipts of Statewide 4%

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012
AFTON	\$504,209	\$684,215	\$798,209	\$806,146	\$788,426	\$475,530	\$634,181	\$530,363
ALBIN	\$24,731	\$26,435	\$25,062	\$26,330	\$25,773	\$24,889	\$28,163	\$41,383
ALPINE	\$152,538	\$206,996	\$241,483	\$243,884	\$238,522	\$143,862	\$191,862	\$229,797
BAGGS	\$107,933	\$128,878	\$181,513	\$177,581	\$185,903	\$119,803	\$108,770	\$151,295
BAIROIL	\$45,731	\$56,947	\$69,021	\$68,764	\$69,677	\$52,855	\$55,719	\$61,539
BAR NUNN	\$276,977	\$316,942	\$336,730	\$376,386	\$374,563	\$294,242	\$333,436	\$839,945
BASIN	\$164,999	\$194,345	\$200,179	\$188,679	\$179,451	\$189,362	\$224,285	\$255,248
BEAR RIVER	\$94,406	\$114,289	\$122,357	\$135,279	\$124,259	\$97,233	\$117,669	\$129,300
BIG PINEY	\$783,851	\$1,098,190	\$1,611,353	\$1,694,141	\$1,849,614	\$1,263,154	\$1,411,561	\$1,008,607
BUFFALO	\$1,084,910	\$1,850,408	\$2,206,208	\$2,089,075	\$2,158,053	\$1,646,466	\$1,890,416	\$2,130,377
BURLINGTON	\$33,320	\$39,246	\$40,424	\$38,102	\$36,238	\$38,239	\$45,293	\$57,208
BURNS	\$58,736	\$62,783	\$59,523	\$62,534	\$61,213	\$59,109	\$66,887	\$68,819
BYRON	\$74,236	\$87,440	\$90,064	\$84,890	\$80,738	\$85,200	\$100,908	\$117,792
CASPER	\$14,690,406	\$16,810,133	\$17,859,647	\$19,962,962	\$19,866,284	\$15,606,049	\$17,684,986	\$20,995,223
CHEYENNE	\$10,925,254	\$11,677,785	\$11,071,429	\$11,631,615	\$11,385,751	\$10,994,403	\$12,441,244	\$13,595,932
CHUGWATER	\$42,191	\$45,771	\$46,763	\$50,900	\$48,651	\$46,232	\$51,433	\$52,396
CLEARMONT	\$27,905	\$30,961	\$29,432	\$36,059	\$35,345	\$38,578	\$26,635	\$27,697
CODY	\$2,219,853	\$2,503,037	\$2,433,436	\$2,493,772	\$2,490,256	\$2,413,976	\$2,504,232	\$2,711,264
COKEVILLE	\$140,335	\$190,436	\$222,163	\$224,373	\$219,440	\$132,353	\$176,511	\$148,479
COWLEY	\$74,636	\$87,911	\$90,549	\$85,347	\$81,173	\$85,656	\$101,454	\$130,107
DAYTON	\$164,521	\$182,536	\$173,517	\$212,589	\$208,382	\$168,487	\$157,036	\$147,652
DEAVER	\$23,590	\$27,787	\$28,620	\$26,976	\$25,656	\$27,073	\$32,066	\$35,358
DIAMONDVILLE	\$198,577	\$269,471	\$314,366	\$317,492	\$310,513	\$187,282	\$249,766	\$204,541
DIXON	\$24,502	\$29,256	\$41,206	\$40,313	\$42,202	\$27,199	\$24,691	\$33,353
DOUGLAS	\$1,405,249	\$1,715,857	\$1,742,362	\$2,101,142	\$2,806,420	\$2,174,479	\$2,810,544	\$4,228,215
DUBOIS	\$214,562	\$242,622	\$247,484	\$276,807	\$252,041	\$221,854	\$229,094	\$221,260
E THERMOPOLIS	\$50,161	\$62,578	\$66,516	\$66,849	\$60,552	\$55,072	\$62,399	\$65,862
EDGERTON	\$50,010	\$57,226	\$60,798	\$67,959	\$67,630	\$53,129	\$60,205	\$74,013
ELK MOUNTAIN	\$59,550	\$71,105	\$100,145	\$97,975	\$102,567	\$66,100	\$60,009	\$65,676
ENCAMPMENT	\$137,397	\$164,060	\$231,064	\$226,059	\$236,652	\$152,514	\$138,456	\$154,734
EVANSTON	\$2,463,353	\$2,868,078	\$2,951,695	\$3,263,430	\$2,997,590	\$2,345,595	\$2,838,610	\$3,084,987
EVANSVILLE	\$667,289	\$763,574	\$811,246	\$906,786	\$902,395	\$708,878	\$803,313	\$965,577
FORT LARAMIE	\$28,527	\$31,711	\$28,684	\$32,251	\$35,044	\$30,751	\$36,816	\$37,492
FRANNIE	\$7,287	\$8,216	\$7,987	\$8,185	\$8,174	\$7,925	\$8,222	\$5,411
FRANNIE-BH	\$23,990	\$28,257	\$29,105	\$27,433	\$26,091	\$27,535	\$32,611	\$27,412
GILLETTE	\$14,044,107	\$19,025,280	\$21,515,182	\$24,122,260	\$25,879,711	\$19,796,496	\$23,351,515	\$26,793,796
GLENDO	\$39,598	\$42,957	\$43,888	\$47,771	\$45,661	\$43,391	\$48,271	\$50,666
GLENROCK	\$592,873	\$723,918	\$735,100	\$886,469	\$1,184,025	\$917,410	\$1,185,763	\$1,779,719
GRANGER	\$68,833	\$85,713	\$103,886	\$103,501	\$104,874	\$79,556	\$83,868	\$80,698
GREEN RIVER	\$5,566,917	\$6,932,174	\$8,402,007	\$8,370,834	\$8,481,903	\$6,434,255	\$6,782,836	\$7,265,666
GREYBULL	\$241,901	\$284,925	\$293,476	\$276,618	\$263,088	\$277,617	\$328,819	\$366,882
GUERNSEY	\$198,336	\$215,160	\$219,824	\$239,272	\$228,700	\$217,333	\$241,784	\$283,485
HANNA	\$270,764	\$323,306	\$455,346	\$445,483	\$466,360	\$300,548	\$272,854	\$289,180
HARTVILLE	\$13,142	\$14,256	\$14,565	\$15,854	\$15,153	\$14,400	\$16,020	\$15,324
HUDSON	\$90,587	\$102,435	\$104,488	\$116,868	\$106,411	\$93,667	\$96,723	\$104,367
HULETT	\$65,811	\$72,746	\$79,535	\$87,694	\$82,172	\$84,857	\$84,383	\$76,326
JACKSON	\$4,944,750	\$5,406,879	\$5,682,817	\$6,006,172	\$5,693,464	\$5,023,974	\$5,082,592	\$5,092,908
KAYCEE	\$69,268	\$118,141	\$140,858	\$133,380	\$137,784	\$105,120	\$120,696	\$122,200
KEMMERER	\$735,235	\$997,720	\$1,163,946	\$1,175,519	\$1,149,679	\$693,418	\$924,762	\$737,124
KIRBY	\$10,435	\$13,018	\$13,837	\$13,907	\$12,597	\$11,456	\$13,034	\$23,855
LA BARGE	\$119,535	\$162,210	\$189,235	\$191,116	\$186,915	\$112,736	\$150,349	\$152,919
LAGRANGE	\$38,975	\$43,324	\$39,189	\$44,063	\$47,879	\$42,012	\$50,298	\$73,028

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012
LANDER	\$1,528,421	\$1,728,307	\$1,762,937	\$1,971,822	\$1,795,399	\$1,580,378	\$1,631,921	\$1,706,056
LARAMIE	\$4,545,783	\$4,977,610	\$5,229,380	\$4,921,783	\$4,671,816	\$4,646,305	\$4,578,566	\$4,813,407
LINGLE	\$59,872	\$66,553	\$60,200	\$67,688	\$73,550	\$64,532	\$77,265	\$76,289
LOST SPRINGS	\$266	\$325	\$329	\$397	\$530	\$409	\$530	\$2,763
LOVELL	\$314,671	\$370,639	\$381,762	\$359,832	\$342,232	\$361,132	\$427,737	\$468,783
LUSK	\$211,029	\$262,406	\$286,665	\$311,352	\$301,715	\$282,523	\$292,782	\$418,301
LYMAN	\$414,876	\$483,039	\$497,122	\$549,624	\$504,852	\$395,047	\$478,076	\$527,935
MANDERSON	\$13,861	\$16,326	\$16,816	\$15,850	\$15,075	\$15,905	\$18,841	\$22,644
MANVILLE	\$14,730	\$18,315	\$20,009	\$21,732	\$21,059	\$19,720	\$20,435	\$25,360
MARBLETON	\$1,383,267	\$1,937,983	\$2,843,565	\$2,989,661	\$3,264,023	\$2,228,826	\$2,490,993	\$1,998,943
MEDICINE BOW	\$84,982	\$101,473	\$142,915	\$139,819	\$146,371	\$94,331	\$85,637	\$97,654
MEETEETSE	\$88,191	\$99,441	\$96,677	\$99,073	\$98,934	\$95,904	\$99,488	\$93,128
MIDWEST	\$120,734	\$138,154	\$146,780	\$164,066	\$163,272	\$128,258	\$145,344	\$153,339
MILLS	\$766,716	\$877,348	\$932,123	\$1,041,899	\$1,036,853	\$814,503	\$923,006	\$1,313,625
MOORCROFT	\$130,172	\$143,887	\$157,316	\$173,453	\$162,532	\$167,846	\$166,913	\$201,079
MOUNTAIN VIEW	\$246,827	\$287,381	\$295,760	\$326,996	\$300,359	\$235,029	\$284,431	\$321,004
NEWCASTLE	\$483,762	\$592,450	\$633,864	\$668,628	\$672,483	\$554,178	\$1,285,009	\$957,823
OPAL	\$28,289	\$38,388	\$44,784	\$45,229	\$44,235	\$26,682	\$35,581	\$26,643
PAVILLION	\$36,725	\$41,528	\$42,360	\$47,379	\$43,140	\$37,972	\$39,212	\$52,638
PINE BLUFFS	\$237,626	\$253,995	\$240,806	\$252,990	\$247,643	\$239,130	\$270,599	\$258,128
PINE HAVEN	\$35,809	\$39,582	\$43,277	\$47,716	\$44,711	\$46,173	\$45,916	\$97,650
PINEDALE	\$2,712,739	\$3,800,599	\$5,576,546	\$5,863,057	\$6,401,113	\$4,371,505	\$4,885,112	\$3,709,190
POWELL	\$1,350,002	\$1,522,221	\$1,479,892	\$1,516,586	\$1,514,448	\$1,468,059	\$1,522,948	\$1,798,206
RANCHESTER	\$170,103	\$188,728	\$179,403	\$219,801	\$215,452	\$174,204	\$162,360	\$166,768
RAWLINS	\$2,793,241	\$3,335,267	\$4,697,423	\$4,595,667	\$4,811,035	\$3,100,487	\$2,814,791	\$3,183,725
RIVERSIDE	\$18,299	\$21,850	\$30,774	\$30,107	\$31,518	\$20,313	\$18,442	\$17,880
RIVERTON	\$2,072,171	\$2,343,169	\$2,390,118	\$2,673,315	\$2,434,130	\$2,142,608	\$2,212,494	\$2,418,831
ROCK RIVER	\$39,269	\$42,998	\$45,174	\$42,517	\$40,357	\$40,137	\$39,551	\$38,269
ROCK SPRINGS	\$8,819,943	\$10,982,987	\$13,311,717	\$13,262,328	\$13,438,300	\$10,194,109	\$10,746,379	\$13,373,702
ROLLING HILLS	\$119,318	\$145,692	\$147,943	\$178,407	\$238,291	\$184,633	\$238,640	\$303,989
SARATOGA	\$535,325	\$639,204	\$900,261	\$880,760	\$922,035	\$594,209	\$539,454	\$581,110
SHERIDAN	\$3,834,941	\$4,254,865	\$4,044,632	\$4,955,396	\$4,857,343	\$3,927,382	\$3,660,441	\$3,402,444
SHOSHONI	\$141,335	\$159,819	\$163,021	\$182,337	\$166,023	\$146,141	\$150,906	\$147,887
SINCLAIR	\$131,195	\$156,653	\$220,632	\$215,852	\$225,968	\$145,625	\$132,207	\$148,888
STAR VALLEY RANCH	\$0	\$325,100	\$634,854	\$649,617	\$635,338	\$383,196	\$511,040	\$417,129
SUNDANCE	\$187,273	\$207,005	\$226,326	\$249,540	\$233,829	\$241,475	\$240,129	\$235,556
SUPERIOR	\$115,034	\$143,246	\$173,619	\$172,975	\$175,269	\$132,957	\$140,159	\$195,067
TEN SLEEP	\$57,689	\$61,610	\$65,872	\$60,725	\$56,257	\$54,422	\$54,202	\$52,077
THAYNE	\$94,574	\$128,338	\$149,719	\$151,208	\$147,884	\$89,193	\$118,953	\$101,577
THERMOPOLIS	\$580,694	\$724,443	\$770,027	\$773,887	\$700,991	\$637,541	\$725,403	\$780,234
TORRINGTON	\$678,086	\$753,738	\$681,785	\$766,592	\$832,981	\$730,871	\$875,073	\$1,059,727
UPTON	\$129,837	\$159,008	\$170,123	\$179,453	\$180,487	\$148,739	\$344,883	\$298,302
VAN TASSELL	\$2,625	\$3,264	\$3,566	\$3,873	\$3,753	\$3,515	\$3,643	\$4,004
WAMSUTTER	\$123,049	\$153,226	\$185,715	\$185,026	\$187,481	\$142,223	\$149,925	\$261,831
WHEATLAND	\$613,508	\$665,551	\$679,981	\$740,135	\$707,433	\$672,273	\$747,894	\$896,425
WORLAND	\$996,264	\$1,063,993	\$1,137,585	\$1,048,696	\$971,549	\$939,855	\$936,027	\$1,099,023
WRIGHT	\$934,747	\$1,266,284	\$1,432,007	\$1,605,528	\$1,722,501	\$1,317,618	\$1,545,643	\$1,641,902
YODER	\$19,840	\$22,054	\$19,949	\$22,430	\$24,373	\$21,385	\$25,605	\$24,615
Subtotal	\$102,176,504	\$123,047,692	\$137,163,637	\$145,870,658	\$148,296,547	\$118,360,778	\$131,516,647	\$145,934,007

Counties Sales and Use Tax Receipts of Statewide 4%

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012
ALBANY	\$1,074,564	\$1,216,490	\$1,306,265	\$1,284,212	\$1,251,221	\$1,147,818	\$1,180,275	\$1,267,926
BIG HORN	\$705,412	\$830,234	\$867,093	\$838,529	\$810,316	\$808,604	\$943,326	\$1,014,759
CAMPBELL	\$8,729,548	\$11,783,868	\$13,324,070	\$14,915,716	\$15,977,122	\$12,231,821	\$14,199,544	\$14,040,370
CARBON	\$864,351	\$1,031,578	\$1,389,917	\$1,379,377	\$1,436,791	\$967,476	\$918,604	\$963,535
CONVERSE	\$1,232,940	\$1,498,859	\$1,537,181	\$1,825,376	\$2,373,344	\$1,848,092	\$2,355,719	\$3,444,664
CROOK	\$628,352	\$696,996	\$760,450	\$831,674	\$788,826	\$792,257	\$796,522	\$928,936
FREMONT	\$4,226,139	\$4,811,761	\$4,952,839	\$5,517,015	\$5,078,666	\$4,421,223	\$4,601,298	\$4,983,628
GOSHEN	\$798,481	\$897,767	\$847,730	\$940,224	\$1,007,075	\$870,884	\$1,025,573	\$1,084,478
HOT SPRINGS	\$342,112	\$415,175	\$442,226	\$448,430	\$418,118	\$375,418	\$420,307	\$480,795
JOHNSON	\$921,438	\$1,511,073	\$1,788,498	\$1,707,177	\$1,760,927	\$1,355,203	\$1,547,921	\$1,873,297
LARAMIE	\$6,285,349	\$6,845,840	\$6,657,481	\$7,018,851	\$6,916,511	\$6,464,256	\$7,313,987	\$8,070,444
LINCOLN	\$2,236,811	\$2,681,703	\$2,861,180	\$2,892,485	\$2,838,188	\$1,761,619	\$2,304,565	\$2,725,813
NATRONA	\$3,706,500	\$4,300,151	\$4,621,339	\$5,129,149	\$5,127,444	\$4,017,818	\$4,549,917	\$5,176,302
NIOBRARA	\$192,205	\$227,276	\$244,942	\$261,522	\$256,601	\$237,990	\$247,252	\$292,780
PARK	\$3,073,057	\$3,487,805	\$3,437,793	\$3,538,170	\$3,541,001	\$3,364,486	\$3,514,180	\$3,785,299
PLATTE	\$737,650	\$808,979	\$836,517	\$905,090	\$874,739	\$812,168	\$900,169	\$989,232
SHERIDAN	\$2,513,257	\$2,816,854	\$2,732,997	\$3,291,376	\$3,241,417	\$2,614,181	\$2,494,116	\$2,305,153
SUBLETTE	\$6,591,762	\$9,208,661	\$13,468,638	\$14,159,964	\$15,449,618	\$10,572,887	\$11,810,444	\$12,169,294
SWEETWATER	\$3,348,824	\$4,164,330	\$5,010,367	\$5,028,474	\$5,098,824	\$3,881,381	\$4,120,328	\$4,725,793
TETON	\$5,690,278	\$6,243,063	\$6,576,581	\$6,952,643	\$6,610,483	\$5,810,393	\$5,900,495	\$6,515,438
UINTA	\$1,217,176	\$1,420,958	\$1,479,520	\$1,624,252	\$1,522,013	\$1,196,455	\$1,423,455	\$1,490,706
WASHAKIE	\$636,345	\$689,574	\$740,194	\$701,570	\$663,723	\$621,550	\$630,909	\$701,996
WESTON	\$479,639	\$578,424	\$620,428	\$653,582	\$658,454	\$546,016	\$1,122,639	\$827,951
Subtotal Counties	\$56,232,190	\$68,167,419	\$76,504,246	\$81,844,858	\$83,701,422	\$66,719,996	\$74,321,545	\$79,858,589
Total Cities and Towns and Counties	\$158,408,694	\$191,215,111	\$213,667,883	\$227,715,516	\$231,997,969	\$185,080,774	\$205,838,192	\$225,792,596



Department of Transportation Funding Summary and Explanation

	Actual FY 02	Actual FY 03	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Actual FY10	Actual FY11	Actual FY12
Fuel Tax/User Fees	\$127,582,532	\$113,316,348	\$119,849,906	\$120,674,100	\$129,916,821	\$144,881,195	\$139,013,516	\$143,896,661	\$136,188,400	\$140,942,750	\$141,533,376
Sev Tax/FMR's	\$52,323,710	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000
Federal Aid Funds	\$201,815,525	\$205,064,760	\$198,173,845	\$231,180,659	\$231,882,994	\$240,682,399	\$251,627,335	\$412,507,984	\$276,591,588	\$259,953,318	\$266,758,974
Total	\$381,721,767	\$391,565,108	\$391,207,751	\$425,038,759	\$434,983,815	\$458,747,594	\$463,824,851	\$629,588,645	\$485,963,988	\$474,080,068	\$481,476,350
Appropriated WyDOT	Actual FY 02	Actual BFY 2003	Actual BFY 2005		Actual BFY 2007		Actual BFY 2009		Actual BFY 2011		
Surface Transportation	\$0	\$0	\$0	\$86,100,000	\$0	\$200,000,000	\$0	\$150,000,000	\$0	\$45,205,000	\$0
Airports	\$0	\$0	\$0	\$6,215,000	\$0	\$18,012,419	\$0	\$20,497,444	\$0	\$17,457,946	\$0
WYOLINK	\$0	\$0	\$0	\$42,284,011	\$0	\$0	\$0	\$12,030,000	\$0	\$2,545,000	\$0
Transit	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,750,000	\$0	\$0	\$0
Verisol	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
TOTALS	\$0	\$0	\$0	\$135,599,011	\$0	\$218,262,419	\$0	\$184,277,444	\$0	\$65,207,946	\$0
Reversions Back To General Fund Aircraft Defibrillators BFY 2009 Airports	(\$72,000)										
Reversions Back To General Fund Highspeed Rail Study BFY 2011 Surface Transportation	(\$106,248)										
GRAND TOTALS	\$0	\$0	\$0	\$135,599,011	\$0	\$218,262,419	\$0	\$184,205,444	\$0	\$65,101,698	\$0

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

Fuel taxes:	Total Generated for FY13	Federal/State matching share for construction:
\$0.01/gallon with exemptions:	\$7,100,000	<u>Category:</u>
\$0.01/gallon without exemptions:	\$11,700,000	<u>Split:</u>
Based on FY2013 Estimated Revenue Estimates		Interstate 92.76/7.24
		National Highway System 90.49/9.51
		Surface Transportation 90.49/9.51
		Bridge 90.49/9.51
		Congestion 90.49/9.51
		High Priority 90.49/9.51
		Equity Bonus 90.49/9.51 (was 80/20 previously)

Revenue Enhancement Options - October 2012 CREG

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

Taxes and Fees		FY 13	FY 14	FY 15
1.	1% Sales & Use Tax	183.1	185.5	187.5
2.	Fuel taxes			
	\$0.01/gal Gas & Special Fuels, no exemptions	11.5	11.7	12.0
	\$0.01/gal Gas & Special Fuels, with exemptions	7.0	7.0	7.0
3.	Cigarette Taxes			
	\$0.001 Per Cigarette (\$.02 per pack)	0.7	0.7	0.7
4.	Liquor Taxes			
	\$0.02/gal Malt Beverage	0.3	0.3	0.3
	\$0.95/gal Spirits	1.2	1.2	1.2
	\$0.28/gal Wine	0.3	0.3	0.3
5.	1 Statewide Mill Levy	25.2	22.5	23.8
6.	1% Minerals Severance	132.6	142.7	148.4
7.	Increase In Assessment Ratio			
	1% on 9.5%	42.0	42.9	43.7
	1% on 11.5%	21.5	21.9	22.4

Explanatory Notes

Item #	Explanation
1.	This figure represents the total revenue from an additional 1% sales and use tax, not just the GF 69% share.
2.	Estimated fuel tax from \$0.01/gallon increase provided by WYDOT.
3.	This figure represents the total revenue from an additional tax of \$0.001 per cigarette (\$0.02 per pack), not just the current state General Fund share.
4.	Liquor taxes listed are roughly equivalent to the current taxes in place.
5.	This estimate uses the total statewide assessed valuation, as estimated by CREG.
6.	This figure reflects the revenue from an additional 1% severance tax on all minerals.
7.	This estimate assumes a 2% annual growth rate in non-mineral assessed valuations and a statewide average mill levy of 70 mills.

**Impact of Mineral Price Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes -
October 2012 CREG**

	FY14	FY15	FY16
Oil - per \$5.00/bbl change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Budget Reserve Account (BRA)	\$ 5,100,000	\$ 5,200,000	\$ 5,200,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 6,300,000	\$ 6,400,000	\$ 6,400,000
TOTAL	\$ 14,000,000	\$ 14,200,000	\$ 14,200,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
BRA	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000
TOTAL	\$ 7,700,000	\$ 7,800,000	\$ 7,800,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 10,800,000	\$ 10,900,000	\$ 11,000,000
 Natural Gas - per \$1.00/mcf change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 17,300,000	\$ 17,900,000	\$ 18,100,000
Budget Reserve Account (BRA)	\$ 34,700,000	\$ 35,900,000	\$ 36,200,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 37,200,000	\$ 38,400,000	\$ 38,800,000
TOTAL	\$ 89,200,000	\$ 92,200,000	\$ 93,100,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 30,000,000	\$ 30,600,000	\$ 30,900,000
BRA	\$ 59,900,000	\$ 61,100,000	\$ 61,700,000
TOTAL	\$ 89,900,000	\$ 91,700,000	\$ 92,600,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 60,600,000	\$ 62,400,000	\$ 65,400,000
 Coal - per \$1.00/ton change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 7,700,000	\$ 7,800,000	\$ 7,900,000
Budget Reserve Account (BRA)	\$ 9,000,000	\$ 9,100,000	\$ 9,300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 21,100,000	\$ 21,500,000	\$ 21,900,000
TOTAL	\$ 37,700,000	\$ 38,400,000	\$ 39,200,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 7,000,000	\$ 7,100,000	\$ 7,300,000
BRA	\$ 14,000,000	\$ 14,200,000	\$ 14,500,000
TOTAL	\$ 20,900,000	\$ 21,400,000	\$ 21,800,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 12,800,000	\$ 13,000,000	\$ 13,300,000

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

Impact of Mineral Production Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes - October 2012 CREG

	FY14	FY15	FY16
Oil - per 1,000,000 bbls sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 800,000	\$ 800,000	\$ 800,000
Budget Reserve Account (BRA)	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
TOTAL	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 800,000	\$ 800,000	\$ 800,000
BRA	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
TOTAL	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 3,100,000	\$ 3,300,000	\$ 3,300,000
Natural Gas - per 100,000,000 mcf sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,300,000	\$ 3,500,000	\$ 3,500,000
Budget Reserve Account (BRA)	\$ 6,600,000	\$ 7,000,000	\$ 7,000,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 7,100,000	\$ 7,500,000	\$ 7,500,000
TOTAL	\$ 17,000,000	\$ 18,000,000	\$ 18,000,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 5,700,000	\$ 6,000,000	\$ 6,000,000
BRA	\$ 11,400,000	\$ 11,900,000	\$ 11,900,000
TOTAL	\$ 17,100,000	\$ 17,900,000	\$ 17,900,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 9,900,000	\$ 11,500,000	\$ 12,900,000
Coal - per 1,000,000 tons sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 100,000	\$ 100,000	\$ 100,000
Budget Reserve Account (BRA)	\$ 300,000	\$ 300,000	\$ 300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL	\$ 700,000	\$ 700,000	\$ 700,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 200,000	\$ 200,000	\$ 200,000
BRA	\$ 500,000	\$ 500,000	\$ 500,000
TOTAL	\$ 700,000	\$ 700,000	\$ 700,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 400,000	\$ 400,000	\$ 400,000

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

Significant Statutory Changes Affecting State Taxation

1977 through 2012

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 - \$5M appropriated
1985	207	Imposed \$.08/gallon on special fuels & repealed compensatory fees on special fuels

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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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	Diversification of severance taxes from PWMTF to budget reserve account (BRA) begun
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack)
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used on processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	106	Continued \$.04/gallon tax on gasohol 7/1/89 through 7/1/93
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%

Year	Chapter	Explanation
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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 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

Year	Chapter	Explanation
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1995	59	Diversification 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
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)

Year Chapter Explanation

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 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%)

Year	Chapter	Explanation
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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. 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)

Year Chapter Explanation

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 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

Year	Chapter	Explanation
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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

Mineral Tax History & Incentives*

1969 through 2012

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
1983	173	Decreased severance tax on underground coal by 3.25% to 7.25%

*Mineral tax incentives are displayed in bold type.

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
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