

# **2021 BUDGET FISCAL DATA BOOK**



---

**PREPARED: JANUARY 2021  
BY THE WYOMING LEGISLATIVE SERVICE OFFICE**





## **Table of Contents**

<b>Executive Summary.....</b>	<b>5</b>
<b>Revenue.....</b>	<b>9</b>
<b>Revenue Pocket Guide.....</b>	<b>12</b>
<b>Primary Funds Supporting Legislative Appropriations.....</b>	<b>13</b>
<b>Revenue Forecasting.....</b>	<b>27</b>
<b>Budget Process.....</b>	<b>29</b>
<b>Common Budget Terms and Definitions.....</b>	<b>34</b>
<b>Summary of Profiled Accounts.....</b>	<b>37</b>
<b>Appropriations.....</b>	<b>39</b>
<b>Appropriations Pocket Guide.....</b>	<b>40</b>
<b>K-12 Finance.....</b>	<b>53</b>
<b>K-12 Finance Revenues.....</b>	<b>56</b>
<b>K-12 Finance Historical Appropriations.....</b>	<b>63</b>
<b>K-12 Finance Funding and Enrollment.....</b>	<b>64</b>
<b>K-12 Capital Construction.....</b>	<b>66</b>
<b>Higher Education Finance.....</b>	<b>69</b>
<b>University of Wyoming and Community College Funding.....</b>	<b>71</b>
<b>Higher Education Capital Construction.....</b>	<b>76</b>
<b>Local Governments.....</b>	<b>81</b>
<b>Non-Generally Funded State Agencies.....</b>	<b>93</b>
<b>Wyoming Department of Transportation.....</b>	<b>93</b>
<b>Wyoming Game and Fish Department.....</b>	<b>99</b>
<b>Resources Index.....</b>	<b>103</b>





## **Executive Summary**

### **Introduction**

The 2021 edition of the Legislative Service Office's (LSO's) Budget Fiscal Data Book (Data Book) has been substantively updated in format and content. The Data Book was initiated as an outgrowth of the Legislature's study of revenues and expenditures in 1999. This compilation continues to serve as an accessible resource, offering a range of state fiscal and budget data in a condensed format for Wyoming legislators, the public, and press. Historical and statistical information is presented to assist in understanding the source and amount of government revenues and where funds are appropriated. The Data Book is not intended to serve as a complete substitute for detailed analysis of any single component of the state's finances. The figures are current through the 2020 Legislative Budget Session, including actual revenues through fiscal year (FY) 2020.

The 2019-2020 Joint Appropriations Committee designated a Working Group comprised of Representatives Nicholas, Schwartz and Sommers and Senators Gierau and Kinskey to oversee updates to the Data Book. This involvement is an iterative process. Please anticipate additional revisions, including more on-line content, in the months and years ahead.

### **Revenue**

#### **Revenue Sources**

The general operations of State government and K-12 education are funded by five (5) sources: sales and use taxes, severance taxes, federal mineral royalties (FMRs), ad valorem taxes and investment income. Funds are collected and deposited into the state General Fund (GF) and Budget Reserve Account (BRA) for distribution established by state law. The largest source of revenue for State general operations is sales and use tax. Wyoming imposes a four percent (4%) statewide sales and use tax, of which 69 percent is directed to the GF and the remainder is distributed to counties and municipalities. The largest source of revenue can vary among individual counties and municipalities, however, ad valorem taxes lead collections for many counties' general funds and sales and use taxes lead for most municipalities.

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

- Chapter 13 – Ad valorem (property) taxes
- Chapter 14 – Mine produce taxes (severance taxes)
- Chapter 15 – Sales taxes (statewide and local optional sales taxes)
- Chapter 16 – Use taxes (statewide and local optional use taxes)
- Chapter 17 – Fuel taxes
- Chapter 18 – Cigarette taxes
- Chapter 19 – Inheritance taxes
- Chapter 22 – Wind production taxes
- Title 12, Alcoholic Beverages, Chapter 3, Taxation – Liquor taxes

#### **Revenue Distributions**

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

## **Constitutional Revenue Distributions**

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

## **Statutory Revenue Distributions**

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

## **Budget**

### **Budget Process**

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

### **Consensus Revenue Estimating Group**

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

### **Appropriations**

Wyoming operates on a biennial (two-year) budget cycle. Agencies prepare proposed biennial budgets and submit them to the Governor’s office. The budgets are reviewed and combined into the Governor’s recommended biennial budget, which is then submitted to the Legislature at the end of November. The Legislature reviews the proposed budget, makes adjustments, and enacts the final budget for the operations of State government and K-12 education in early spring. With limited exceptions, the final budget becomes effective on July 1st of the same year. This approved budget governs state expenditures for the next two years.

## **K-12 Education**

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

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

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

### **School Foundation Program**

K-12 education is funded through the School Foundation Program Account by property taxes (31%), FMRs (30%), Common School Land investment income (25%), and School District Recapture payments (10%), which are further explained in the K-12 Finance section. The School Foundation Program provides Wyoming's school districts with funding for the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The funding each district receives is a function of the school finance system's "funding model" (also called the education resource block grant model) as well as the characteristics of the schools, staff and students within a district. The funding model determines the amount available to the district, but it does not determine how such funding is spent.

### **School Capital Construction**

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

### **Local Government**

Beginning in 2004 for the 2005-06 biennium, a revision to the distribution of State revenues resulted in the establishment of formal direct distribution of State funds to cities, towns, and counties. The current distribution structure is a streamlined formula, regularly referred to as the "Madden Formula" after its designer, former Joint Revenue Committee Chairman Mike Madden.

### **Non-Generally Funded State Agencies**

Both Wyoming Departments of Transportation and Game and Fish are agencies possessing their own commissions and flows of revenue. The Legislature does not appropriate all funds to these agencies; rather, these agencies largely possess separate funds from which they operate—the Highway Fund supports the Department of Transportation and the Game and Fish Fund supports the Department of Game and Fish.

### **Resources Index**

There exists a Resources Index at the back of the 2021 Data Book for those wishing to explore fiscal data in more detail. The Resources Index contains helpful documents such as commonly used acronyms, a glossary, CREG sensitivity analysis, revenue enhancement options, tax histories and estimates, a Wyoming tax capacity summary, a Fiscal Profile "how to" guide accompanied by the most recent Fiscal Profile ("Goldenrod"), a summary of state accounts, a list of agency programs, expenditure series categories, appropriations and positions by agency service categories, historic K-12 SFP funding, major maintenance, and enrollment data by school district, de-earmarking impacts regarding local governments, a summary of local government appropriations, Madden Formula flow charts, and de-earmarking impacts regarding the Department of Transportation.







---

## **Revenue**

### **Revenue Sources**

Wyoming has five major revenue sources: sales and use taxes, severance taxes, federal mineral royalties (FMRs), ad valorem taxes (property taxes) and investment income. The largest source of revenue for State general operations is sales and use tax. Wyoming imposes a four percent (4%) statewide sales and use tax, of which 69 percent is directed to the General Fund and the remainder is distributed to counties and municipalities. The General Fund is also supported by severance taxes. The largest single source of revenue for K-12 education is property taxes. Wyoming imposes a total of 43 mills on all assessed property for purposes of K-12 education. Similarly, while the largest source of revenue can vary among individual counties and municipalities, broadly speaking, property taxes lead collections for many counties' general funds and sales and use taxes lead for most municipalities.

However, Wyoming does not fund its operations with 100 percent tax revenue, unlike the vast majority of states. Wyoming is in the unique position of supplementing its tax revenue with investment income from the Permanent Wyoming Mineral Trust Fund (PWMTF) and other permanent funds. This investment income is derived from "legacy" benefits from revenue derived from prior severance taxes. Income is also derived from the state's share of federal mineral royalties (FMRs) from extractive industry production of federal minerals in Wyoming. These two sources of revenue reduce the tax burden on current Wyoming residents to support the range of government services these current residents receive.

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

- Chapter 13 – Ad valorem (property) taxes
- Chapter 14 – Mine produce taxes (severance taxes)
- Chapter 15 – Sales taxes (statewide and local optional sales taxes)
- Chapter 16 – Use taxes (statewide and local optional use taxes)
- Chapter 17 – Fuel taxes
- Chapter 18 – Cigarette taxes
- Chapter 19 – Inheritance taxes
- Chapter 22 – Wind production taxes
- Title 12, Alcoholic Beverages, Chapter 3, Taxation – Liquor taxes

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

Wyoming's revenues are extremely volatile when compared to other states. LSO completed a crude analysis of Wyoming's revenue volatility in 2014, determining that Wyoming's revenue for traditional State government operations was 14 percent for the GF and BRA and measured volatility was as high as 30 percent for the School Foundation Program (SFP). PEW Research undertook a several-month study to also evaluate the State's revenue volatility for the Joint Revenue Interim Committee in 2015. PEW concluded Wyoming's volatility of all revenue streams was 19 percent – consistent with the analysis of LSO a year earlier, recognizing that PEW's research covered both general operations (GF and BRA) and school funding. Only North Dakota and Alaska were identified as having more revenue volatility. Most other states rely more heavily on sales and use taxes and income taxes compared to severance taxes and

investment income. Commodity market and financial market volatility contributes to Wyoming's overall revenue volatility, as well. Wyoming's creation of sizeable "rainy day" funds such as the Legislative Stabilization Reserve Account (LSRA) and others<sup>1</sup>, as well as the development of spending policies, is driven in part by the volatility of Wyoming's revenue system.

## **Revenue Distributions**

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

## **Constitutional Revenue Distributions**

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

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

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

1. The first approach is to specify in statute what portion of revenue shall be directed to particular entities, or funds. For example, the Legislature has elected to direct 31 percent of the statewide sales and use tax to counties (and subsequently cities and towns within the counties) and 69 percent to the state General Fund.
2. The second approach is to annually or biennially appropriate state funds often deposited into the General Fund (and occasionally other state accounts). The Legislature can appropriate these General Funds (and balances in other accounts) to political subdivisions as well, e.g., state aid for county prosecuting attorneys, direct distribution to local governments, or state agencies Department of Transportation or the University of Wyoming. Based upon history, once a distribution

---

<sup>1</sup> PWMTF Reserve Account, CSPLF Reserve Account, Higher Education Excellence Reserve Account, Strategic Investments and Projects Account (SIPA), among others.

methodology is agreed to, those percentages and formulas have tended to remain in place for multiple decades.

### **Statutory Revenue Distributions**

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

# Pocket Guide Revenue Snapshot

**FY 2020-21 Revenue Estimates<sup>(1)</sup>**

**(\$ millions)**

**As of April 22, 2020**

<b>Traditional State Revenues</b>	<b>Total</b>
Begin Bal (incl Statutory Reserve)	\$238.7
Severance Taxes <sup>(1)</sup>	\$594.4
Sales Taxes <sup>(1)</sup>	\$1,114.5
Other Sources	\$190.5
Penalties and Interest	\$10.2
Investment Earnings (PWMTF)	\$393.4
Investment Earnings (Pooled Income)	\$111.9
Sales/Service Charges	\$103.2
Federal Mineral Royalties <sup>(1)</sup>	\$374.8
<b>Total <sup>(1)</sup></b>	<b>\$3,131.6</b>
<b>School Foundation &amp; Capital Construction</b>	
Beginning Balance	\$222.9
Federal Mineral Royalties <sup>(1)</sup>	\$383.5
Property Tax Mill Levy <sup>(1)</sup>	\$522.7
Investment Earnings	\$400.8
School District Recapture	\$148.6
Transfers (from LSRA)	\$438.6
Other	\$100.5
<b>Total</b>	<b>\$2,217.5</b>
Anticipated Other Funds (OF)	\$2,131.5
Anticipated Federal Funds (FF)	\$1,710.3
<b>Total Estimated Revenues <sup>(2)</sup></b>	<b>\$9,190.9</b>

(1) Does not include statutorily dedicated or earmarked revenues from state sales & use taxes (\$469M); severance tax (\$614M); FMRs (\$235M); coal lease bonuses (\$1M); fuel taxes (\$324M); as well as any local taxes, including property taxes.

(2) Does not include available LSRA, PWMTF RA, SIPA, OPSTA and CSPLF RA cash balances.

Note: Where applicable, figures based on January 2020 Consensus Revenue Estimating Group (CREG) forecast.

## **Primary Funds Supporting Legislative Appropriations**

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

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

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

### **LSO Fiscal Profile**

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

The LSO Fiscal Profile is updated occasionally throughout the year with each release of a new CREG forecast. During legislative sessions the LSO Fiscal Profile is released at least weekly, if not more often, to reflect the expected revenue and expenditure changes resulting from legislative action. During the Legislative Session, separate columns track proposals and positions by various actors, e.g., Governor, Joint Appropriations Committee, House, Senate, and Joint Conference Committee on the budget. The most recent Fiscal Profile, accompanied by an in-depth explanation, can be found in the Resources Index.

### **Permanent Funds**

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

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

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

The PWMTF receives revenues from a constitutional 1.5 percent severance tax on oil, gas, and coal. The Legislature may not divert the flow of these taxes to another account without a constitutional amendment. At times, the Legislature has added to the constitutionally dedicated severance tax amount with additional severance tax receipts. Most recently, in 2005, the Legislature adopted Senate File 25 (2005 Wyoming Session Laws, Chapter 80) which diverted an amount equal to two-thirds of the distribution required by the Wyoming Constitution from the Severance Tax Distribution a\Account to the PWMTF before any other distributions are made. This diversion is commonly referred to as the “one percent severance tax diversion,” since two-thirds of one and one-half percent is one percent. In 2016, the Legislature temporarily redirected the one percent severance tax diversion away from the PWMTF to allow for potential expenditure of these revenues given a downturn in tax collections. This diversion has been continued to various accounts through FY 2022. (2018 Wyoming Session Laws, Chapter 134, Section 314 and 2020 Wyoming Session Laws, Chapter 80, Section 314)

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

The Act of Admission awarded Wyoming certain lands designated for specific purposes. The Permanent Land Fund (PLF) was established by Statute to hold the proceeds from these lands. The expenditure of monies derived from those lands are also restricted by the Act of Admission. Proceeds, or revenues that flow into the PLF, may come from the sale of the lands, the production or sale of minerals, or revenue generated from any depletable resource from the designated lands. The income from the investment of these funds and the income received from the surface leasing of the lands is deposited to various accounts within the Permanent Land Income Fund (PLIF) and is available for expenditure, although typically for restricted purposes.

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 historically named accounts within the PLF are:

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

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

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

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

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

## **Accounting Fund Structure and Descriptions**

Since 1994, the State has accounted for its many different government funds and accounts in an aggregated manner. (See W.S. 9-4-204(s) and (t).) According to Generally Accepted Accounting Principles (GAAP) the basic structure of the fund system consists of three main fund "types" or "classes" with each fund type consisting of several different "funds" and within each "fund" there can be many "sub-funds." Although the Legislature does not typically incorporate the fund types in policy discussions, for accounting purposes, the fund types are:

### **I. Governmental Fund Type**

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

### **II. Proprietary Fund Type**

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

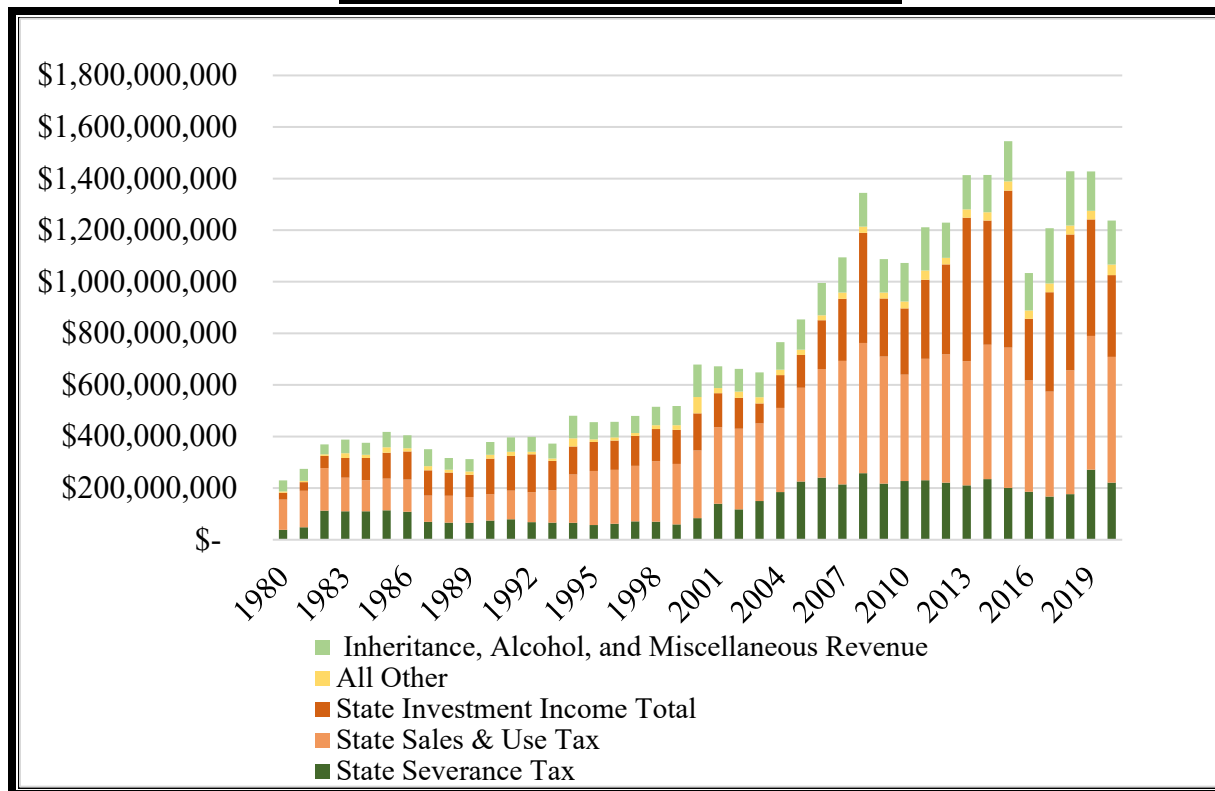
### **III. Fiduciary Type Funds**

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

## General Fund

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

### Revenue by Source (FY 1980 to FY 2020)



Source: October 2020 CREG Report and LSO Analysis of DOR 2020 Annual Report

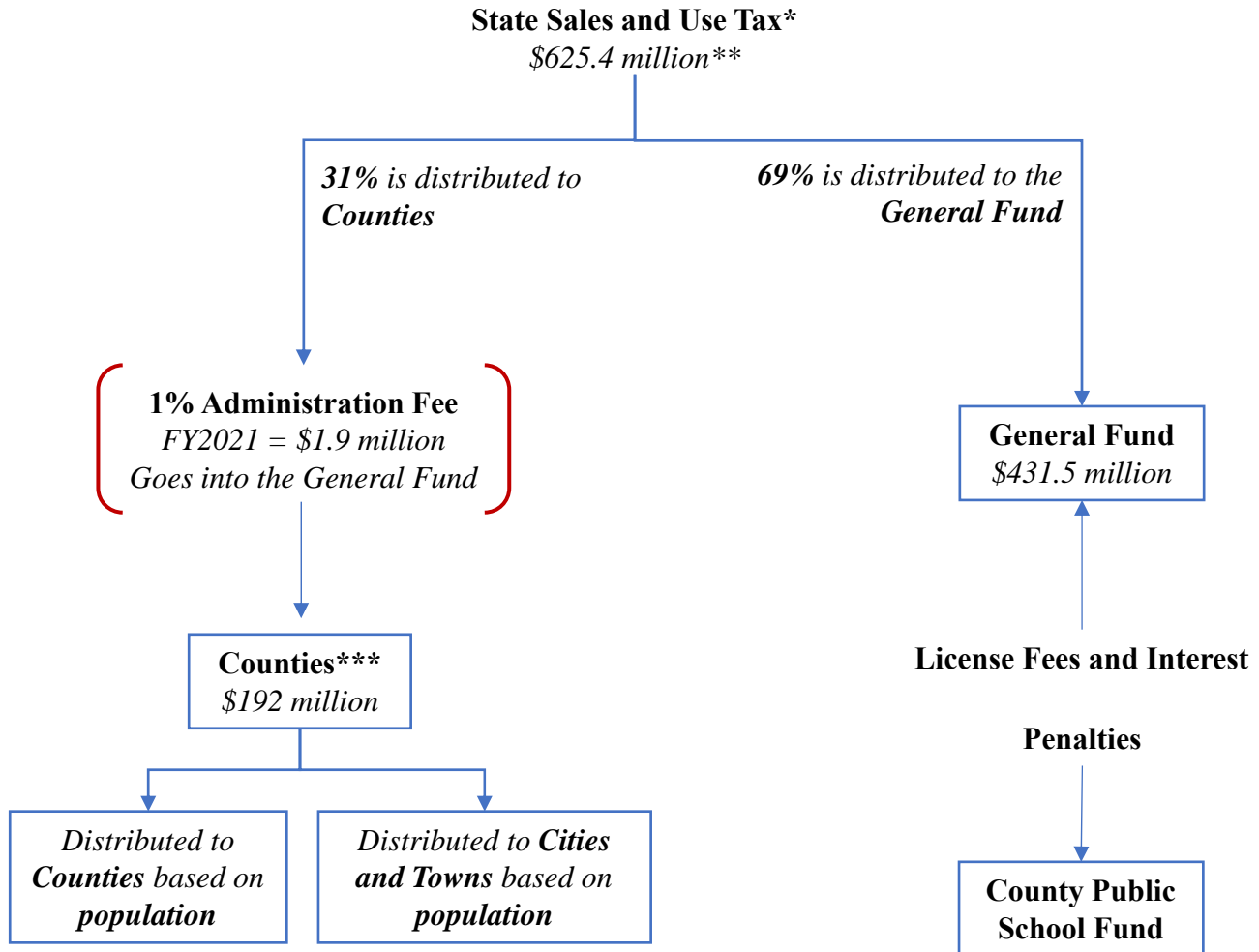
### Revenue by Source (FY 2020)

		State Investment Income	
State Severance Tax	State Sales & Use Tax	PWMTF Income	Pooled Income
\$ 221,359,775	\$ 487,232,525	\$ 242,814,218	\$ 74,449,030
Miscellaneous Revenue			
State Tobacco Tax	Federal Mineral Royalties	Charges - Sales and Services	Franchise Tax
\$ 13,325,367	\$ 2,000,000	\$ 62,288,592	\$ 39,560,299
Miscellaneous Revenue			
Revenue From Others	Penalties and Interest		All Other
\$ 8,593,852	\$ 4,570,357		\$ 40,514,283
Total		\$ 1,196,708,298	



**Distribution for FY2021**  
**State Sales and Use Tax**  
**W.S. 39-15-111 (Sales) and W.S. 39-16-111 (Use)**

Pursuant to W.S. 39-15-104 the sales tax rate is 4%. Pursuant to W.S. 39-16-104 the use tax rate is 4%. Sales tax is a tax on the sale, transfer, or exchange of a taxable item or service—use tax is a tax on the storage, use, or consumption of a taxable item or service where no sales tax has been paid. Sales tax is applied when both buyer and seller are in the same state whereas use tax applies to purchases made outside a state's taxing jurisdiction but still used within the state.



**Notes:**

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

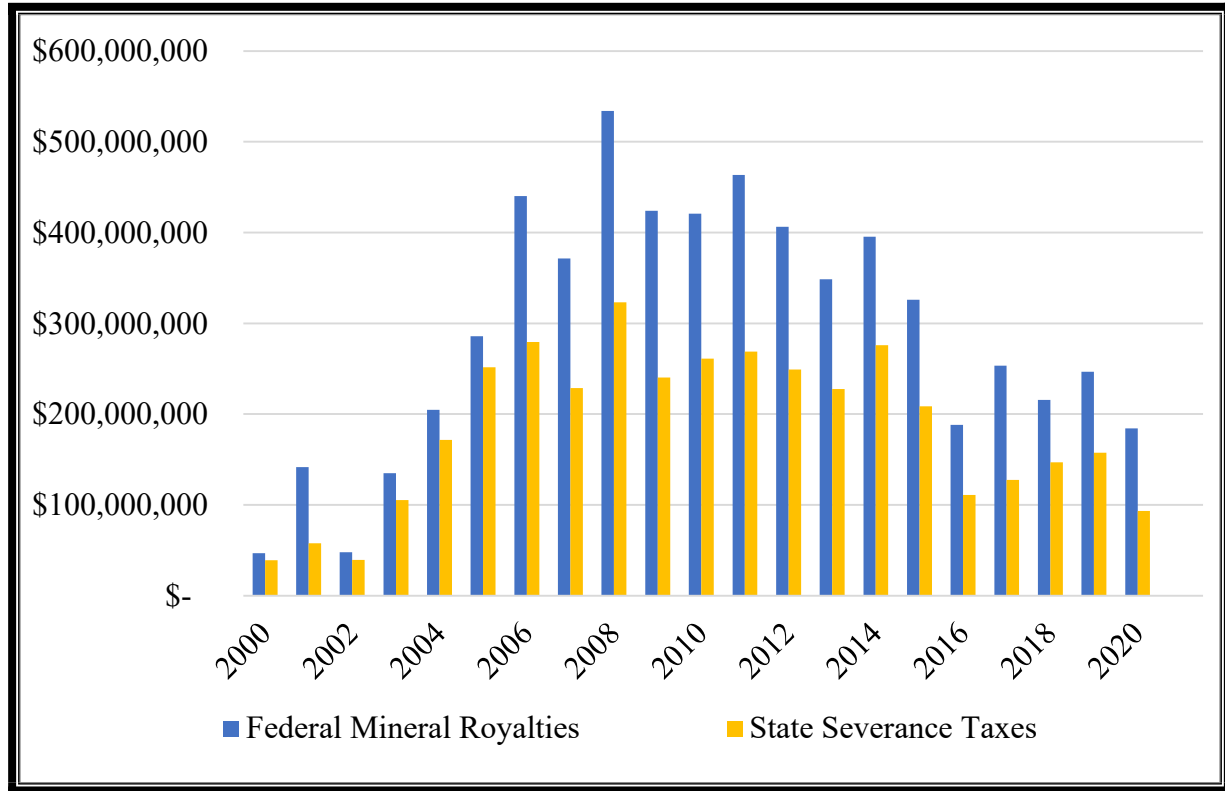
\*\*October 2020 CREG estimates.

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

### **Budget Reserve Account**

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

**Revenue by Source (FY 2000 to FY 2020)**



Source: October 2020 CREG Report

**Revenue by Source (FY 2016 to FY 2020)**

<b>Fiscal Year</b>	<b>Federal Mineral Royalties</b>	<b>State Severance Taxes</b>	<b>Total</b>
2016	\$ 188,209,982	\$ 110,875,432	<b>\$ 299,085,414</b>
2017	\$ 253,465,266	\$ 127,595,502	<b>\$ 381,060,768</b>
2018	\$ 215,632,223	\$ 146,804,563	<b>\$ 362,436,786</b>
2019	\$ 246,627,758	\$ 157,529,202	<b>\$ 404,156,960</b>
2020	\$ 184,286,008	\$ 93,492,828	<b>\$ 277,778,836</b>

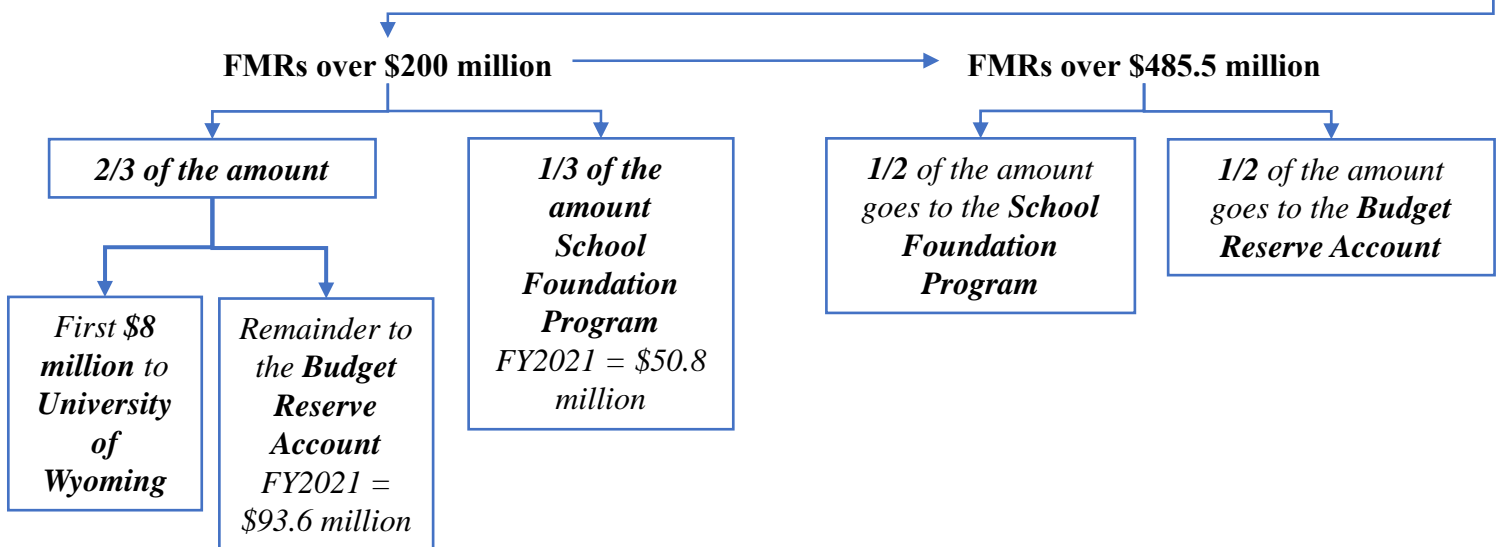
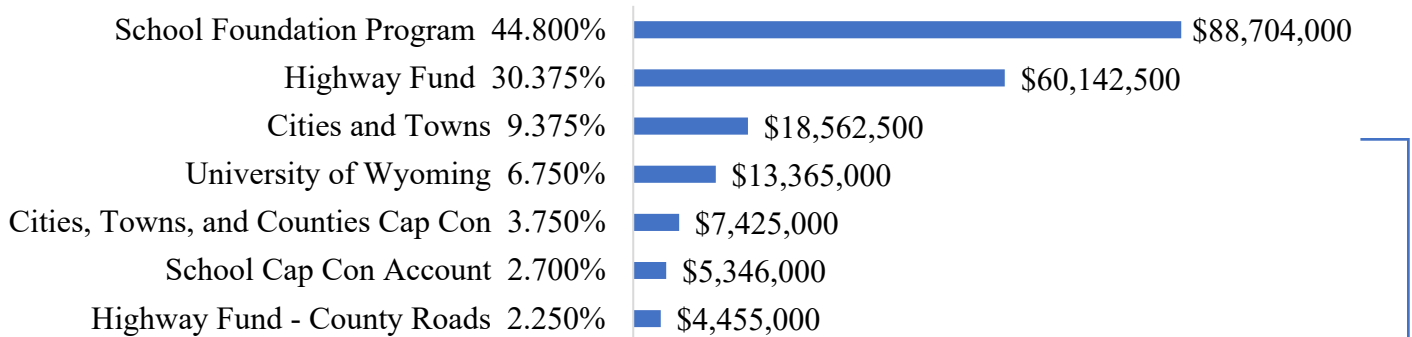
# Distribution for FY2021 Federal Mineral Royalties (FMRs) W.S. 9-4-601

Federal mineral royalties are paid by extractive industries to the Office of Natural Resources Revenue within the Department of Interior of the federal government. The royalty rate is commonly, though not always, set at 12.5 percent. Federal mineral royalties are generally split evenly between the federal government and the state governments of origin, after the payment of an administrative fee and potential federal sequestration. The state received \$489 million in FMRs in FY 2020.

## FMRs up to \$200 million

↓  
**1% State Administration Fee**  
*FY2021 = \$2 million*  
*Goes into the General Fund*

↓  
Distribution of remaining FMRs balance after 1% administration fees



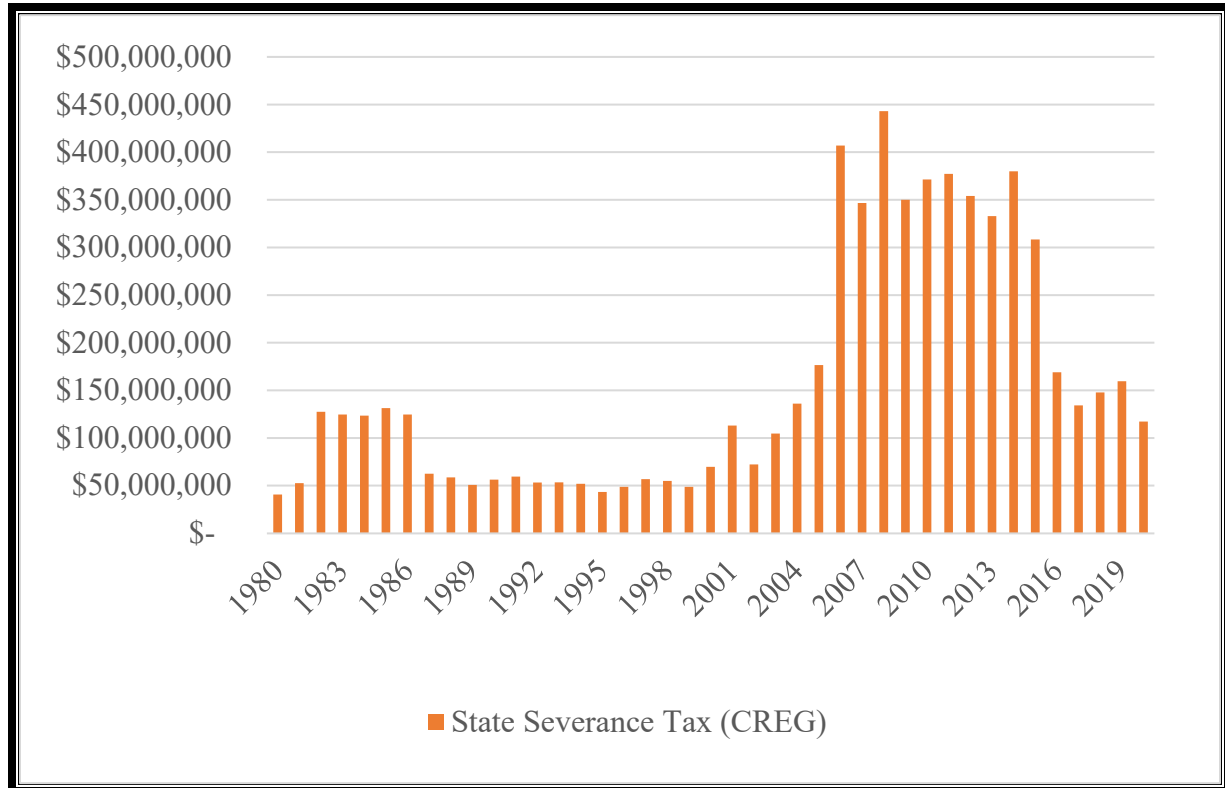
**Notes:**

\* W.S. 9-4-601 (k)

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

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

#### **Revenue by Source (FY 1980 to FY 2020)**



Source: LSO analysis of WOLFS, October 2020 CREG, and STO 2020 Annual Report

#### **Revenue by Source (FY 2016 to FY 2020)**

Fiscal Year	State Severance Tax
2016	\$ 168,906,202
2017	\$ 134,142,344
2018	\$ 147,797,713
2019	\$ 159,646,347
2020	\$ 117,244,003

## Distribution for FY2021

### Severance Taxes

W.S. 39-14-801

Severance taxes are paid by extractive industries to the State of Wyoming for the privilege of removing, extracting, severing or producing any mineral pursuant to W.S. 39-14-101 through 711. Severance tax rates imposed are between 2 percent to 7 percent. Collected funds are distributed pursuant to W.S. 39-14-801. The state received \$500.7 million in severance taxes in FY 2020.

#### Constitutional 1.5% Severance Tax

*Article 15, Section 19*

**Permanent Wyoming Mineral Trust Fund**  
FY2021 = \$90.2 million

#### Statutory 1% Severance Tax

**FY2021 and FY2022 One Percent Severance Tax Account\*,\*\*\***

*Amount equal to 2/3 of Constitutional 1.5% Severance Tax*  
FY2021 = \$60.1 million

**Leaking Underground Storage Tank (LUST) Program Account\*\***

*Amount equal to \$0.01 of the fuel tax*  
FY2021 = \$8.5 million

#### Distribution of all "Other Statutory" severance tax up to \$155 million

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

#### Severance taxes over \$155 million

*2/3 of the amount goes to the **Budget Reserve Account***  
FY 2021 = \$50.3 million

*1/3 of the amount goes to the **General Fund***  
FY2021 = \$25.2 million

#### For FY2021 and FY2022

##### "Other Statutory"

**Severance Taxes over \$352.7 million in FY2021\*\*\***  
**Severance Taxes over \$366.05 million in FY2022\*\*\***

*1/2 of the amount up to \$50 million goes to the **Budget Reserve Account***

*1/2 of the amount up to \$50 million goes to the **School Foundation Program Reserve Account***

##### "Other Statutory"

**Severance taxes over \$452.7 million for FY2021**  
**Severance taxes over \$466.05 million in FY2022**

*Same distribution as severance taxes over \$155 million*

#### Notes:

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

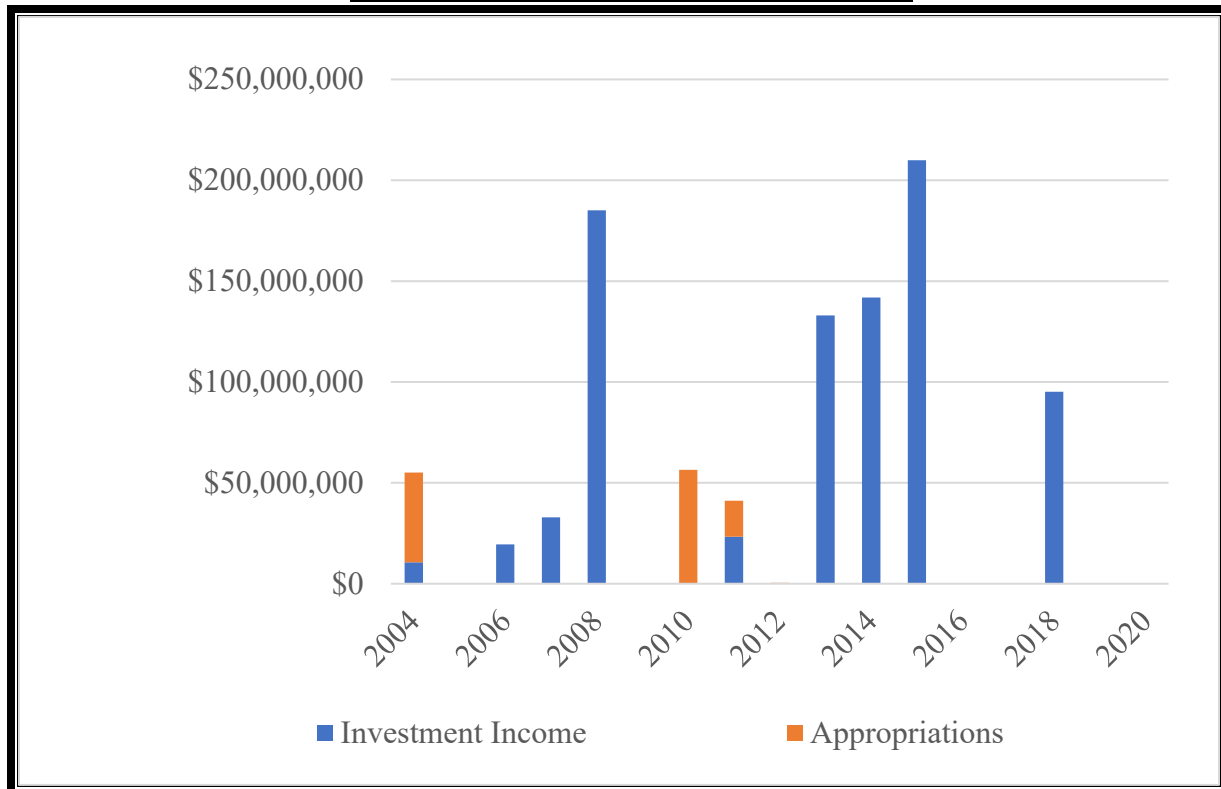
\*\*This amount is "swapped" with a like amount of fuel tax, meaning the gas tax is directed to WYDOT and the severance tax is directed to the LUST account.

\*\*\* See 2020 Wyoming Session Laws, Chapter 80, Section 314.

## **Permanent Wyoming Mineral Trust Fund Reserve Account**

The Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA) receives a portion of investment earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF). When the income in the PWMTF reaches a specific threshold, excess revenue is distributed to the reserve account. The PWMTFRA may also receive direct appropriations.

### **Revenue by Source (FY 2004 to FY 2020)**



Source: LSO analysis of DOR 2020 Annual Report

### **Revenue by Source (FY 2016 to FY 2020)**

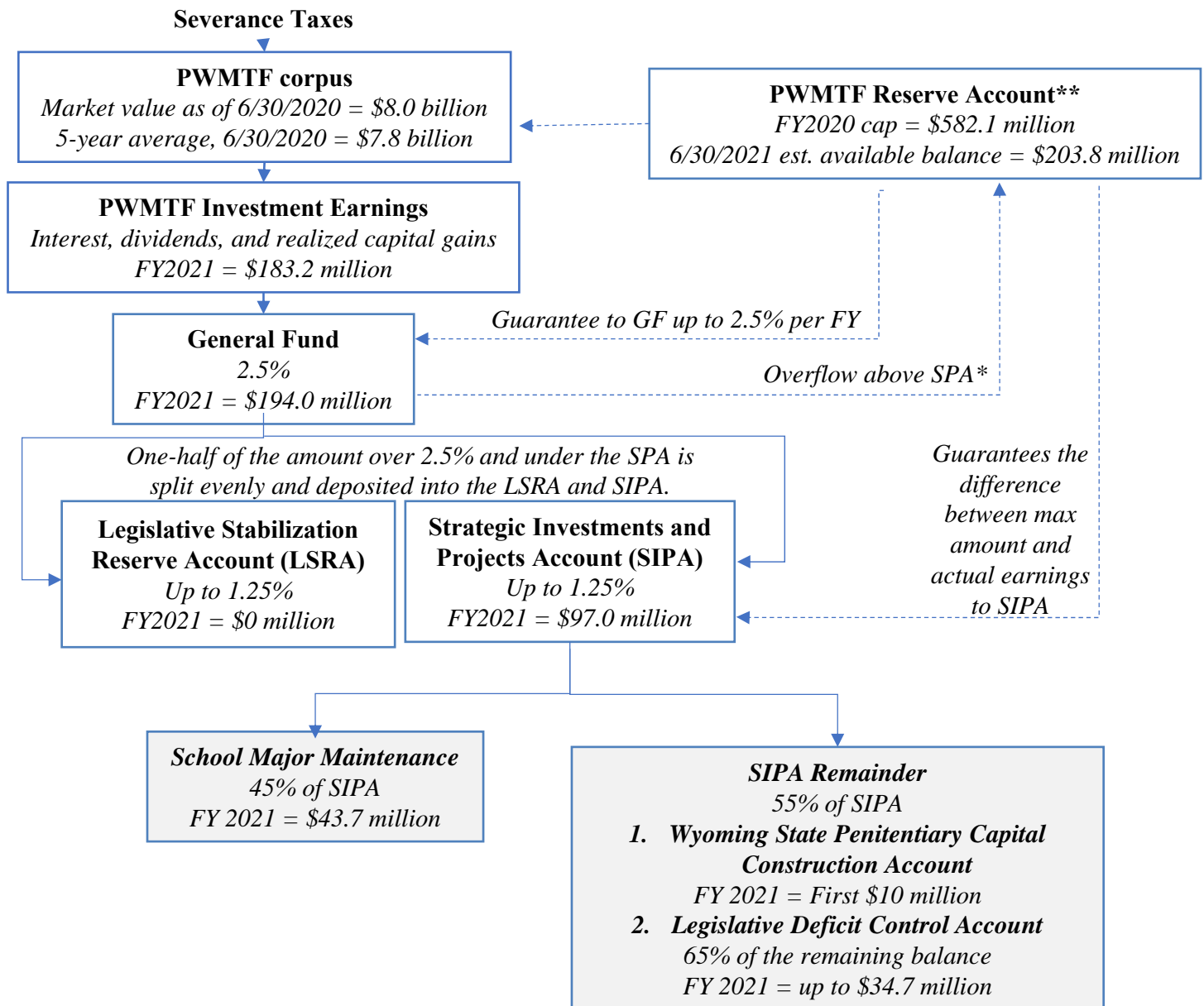
Fiscal Year	Total
2016	\$ -
2017	\$ -
2018	\$ 95,156,184
2019	\$ -
2020	\$ -

# Estimated Spending Policy for FY2021 Investment Earnings from Permanent Wyoming Mineral Trust Fund (PWMTF) W.S. 9-4-719

The **Spending Policy Amount (SPA)** for FY2021 is 5% of the 5-year average market value of the PWMTF corpus. W.S. 9-4-719(a) outlines the purpose of the spending policy as:

(a) The purpose of this section is to establish a spending policy for earnings on permanent fund investments to provide, in descending order of importance:

- (i) Consistent, sustainable flow of earnings for expenditure over time;
- (ii) Protection of the corpus of the permanent funds against inflation; and
- (iii) To the extent practicable, increases in earnings available for expenditure to offset the effects of inflation.



## Notes:

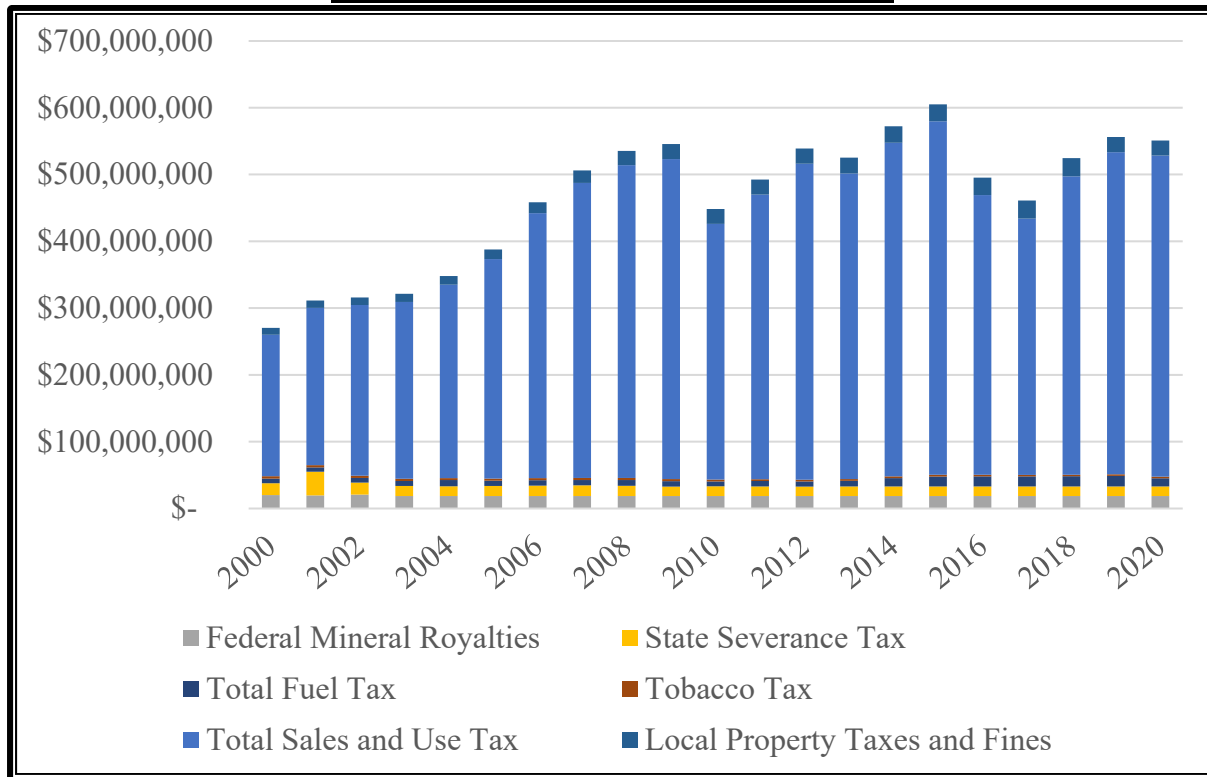
\* For future years, the SPA will change as follows: FY2020-2022 = 5%, FY2023 = 4.75%, FY2024 = 4.5%

\*\*Excess over 150% of the SPA in the PWMTF Reserve Account goes back to the PWMTF corpus.

## City and Town Revenues

Cities and towns receive revenues from various state and local sources. These sources include federal mineral royalties, fuel taxes, state and local sales and use taxes, severance taxes, tobacco taxes, and local ad valorem (property) taxes.

**Revenue by Source (FY 2000 to FY 2020)**



Source: LSO analysis of 2020 DOR Annual Report, October 2020 CREG and WYDOT data.

**Revenue by Source (FY 2020)**

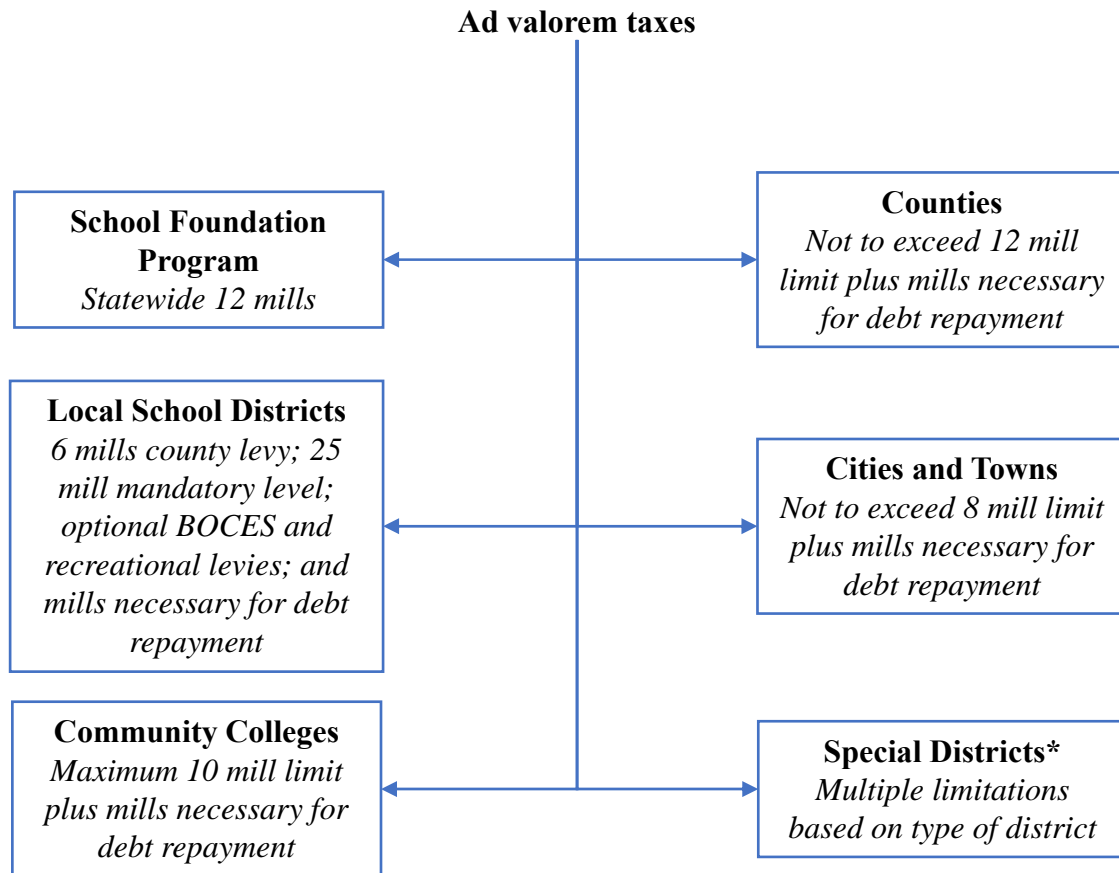
<b>Federal Mineral Royalties</b>	<b>State Severance Tax</b>	<b>Fuel Tax</b>	<b>Tobacco Tax</b>	<b>Sales and Use Tax</b>	<b>Local Property Taxes and Fines</b>
\$ 18,562,500	\$ 14,337,500	\$ 12,245,678	\$ 2,349,949	\$ 480,996,546	\$ 22,474,581
<b>Total</b>			<b>\$ 550,966,754</b>		

**Note:** Does not include local grants or fees (e.g. sewer and water, etc.).



**Distribution for FY2021**  
**Imposition of Revenue by Source: Ad Valorem Taxes**  
**W.S. 39-13-104**

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



**Notes:**

\* Pursuant to W.S. 39-13-104(e) and (f), special districts include hospital (6 mill max.), cemetery (3 mill max.), fire protection (3 mill max.), sanitary and improvement (1 mill max.), museum (1 mill max.), solid waste removal (3 mill max.), weed and pest (1 mill max.), water and sewer (8 mill max.), water conservancy (1 mill max.), rural health care (4 mill max.), senior citizen services (2 mill max.), flood control (12 mill max.), and rural county (1 mill max.) districts.





## **Consensus Revenue Forecasting**

### **CREG Origins, Composition, and Process**

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

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

CREG is comprised of members from various professional fields and governmental agencies. From 1983 through 1986, the membership totaled seven. Since 1988, the group has consisted of nine members, though the agencies and officials represented has occasionally changed. Currently, the Legislative Service Office's (LSO) Budget/Fiscal Administrator and the Director of the State Budget Department serve as the Co-chairmen of CREG. While the position representing the legislative branch as Co-chairman has remained consistent, the executive branch Co-chairman has been the Administrator of the Division of Economic Analysis within the Department of Administration and Information, the Director of the Department of Revenue, or in the fall of 2018, a contract consultant from the Governor's Office. The body of the group has also been modified to benefit from expertise or address specific conditions. In 2020 and in addition to the Co-chairmen, CREG is comprised of the Director of the Wyoming Oil and Gas Commission, the Director of the Wyoming Geological Survey, the Director of the Department of Revenue, a University of Wyoming (UW) Economics Professor and Deputy Director of the Office of State Lands and Investments, as well as representatives from the State Auditor's Office and the State Treasurer's Office.

Following the traditional calendar for meetings, the process of developing these state revenue forecasts begins in August when the members of the minerals subgroup of CREG begin preparing estimates of mineral valuations. This subgroup is composed of the Director of the Wyoming Oil and Gas Commission, the Director of the Wyoming Geological Survey, the Supervisor of the Mineral Tax Valuation Division of the Department of Revenue, and the CREG Co-chairmen. In late September or early October, the minerals subgroup meets and prepares projections of mineral valuation. These forecasts traditionally follow a "bottom-up" approach and include forecasts of prices, production, assessed valuation percentage, percentage of production on federal lands, and incentive production for all major minerals and even subcategories of minerals, e.g., surface and underground coal production. All members of CREG are advised of and welcome to participate in the minerals subgroup. The entire CREG group meets in mid-

October to review the minerals subgroup's valuation estimates and to forecast the balance of the revenue components. After the consensus forecasts are complete, staff from LSO and Economic Analysis Division compile the information into the annual CREG report.

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

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

## **CREG Report Contents**

In the CREG report, major revenue sources to the General Fund are detailed including sales and use taxes, investment income from the State Agency Pool and Legislative Stabilization Reserve Account to be deposited to the General Fund, investment income from the Permanent Wyoming Mineral Trust Fund, and severance taxes. Other revenue sources projected include charges for sales and services, franchise taxes, licenses and permits, and other smaller, more varied sources of revenue to the 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. The federal mineral royalty forecast also details projected production, price and expected royalties for applicable Wyoming production and details the expected distribution of royalties to each fund or account that receives the royalties. This portion of the report also includes a projection of any federal coal lease bonus income.

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

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

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



---

## **Budget Process**

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

### **Budget Development Responsibilities**

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

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

### **What is the "State Budget"?**

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

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

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

- the budget decisions made by the Highway Commission for the maintenance and operations portions of the Department of Transportation;

---

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

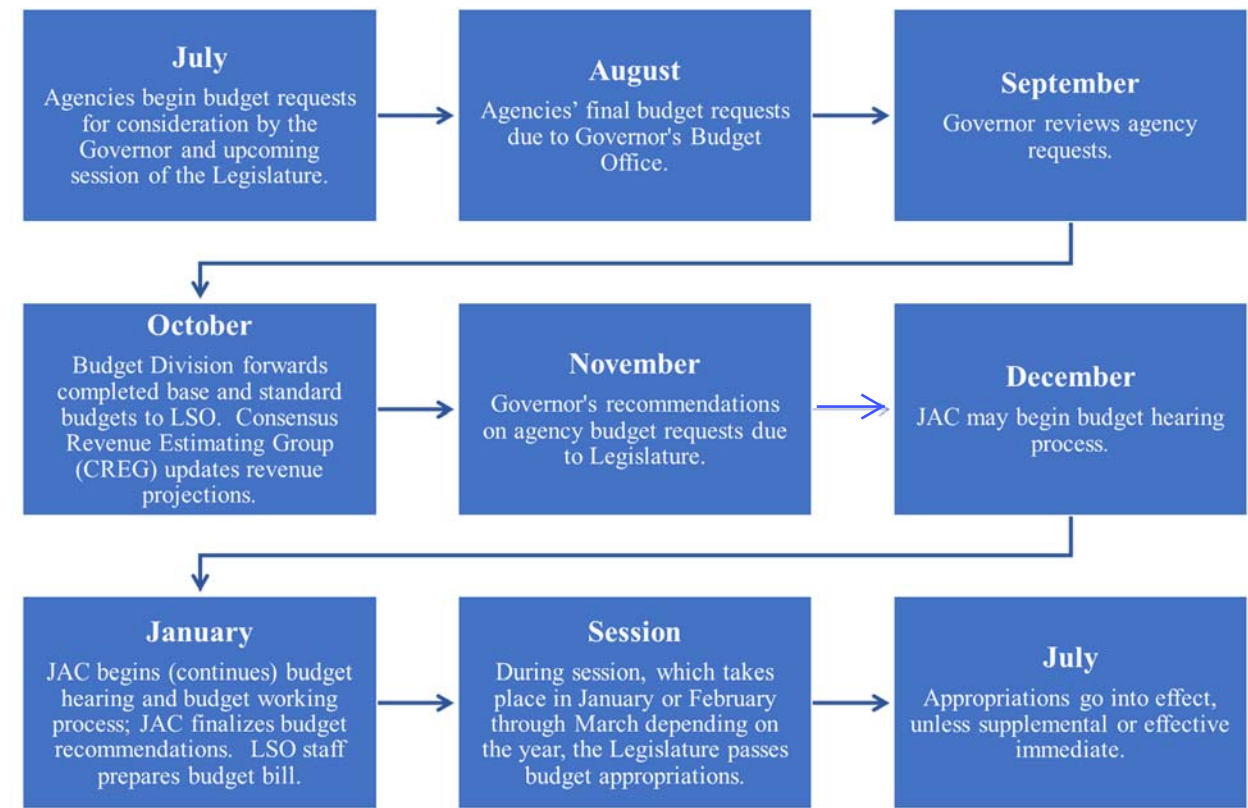
<sup>2</sup> In addition to the "budget bill", JAC may also sponsor other appropriations bills such as one for state capitol construction or local government funding.

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

While the above listed appropriations and revenue streams definitely result in the expenditure of state funds and are a major part of the overall state fiscal picture, they do not come under the direct budget review of the Governor or 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."

### How long does the budget process take?

The following is a sequential overview of the budget process:



### Budget Development Process

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

The standard budget is strictly defined as the budget amount necessary to enable an agency to continue to furnish the same level of services during the ensuing biennium as that agency provided during the previous interim and shall reflect the revenue or appropriation necessary to provide these services. The standard budget shall not include requests for equipment, any special projects and services, or any requests for special or nonrecurring funding, although these limitations regarding personnel and equipment do not apply to the University of Wyoming. Each agency may then develop an "exception" budget request. An exception budget request usually asks for increased funding to expand services to a new group of recipients, or to provide a new service to existing recipients. It can also be used to transfer funds and positions from one program within an agency or to another.

Not all agencies submit exception requests; the only required request is the standard budget request. An agency's entire budget request is presented to the Budget Department by the end of August. In late summer and early autumn agencies finalize their standard budget and exception requests. These requests are then populated in the electronic budget development system, "Internet Budget Analysis and Reporting System", or IBARS. The Budget Division, Governor's Office, and agencies schedule an executive budget hearing, also termed the "Governor's Budget Hearings", in September and October. At these hearings, the Budget Department presents all the agency requests for the Governor's review.

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

The Consensus Revenue Estimating Group (CREG) meets in October and develops revenue forecasts for the upcoming biennium. The Governor compares the budget requests to the forecasted revenue and works with the Budget Department to prepare executive branch budget recommendations to the Legislature; budget requests cannot exceed forecasted revenue. Budget recommendations must be provided to the Legislature by December 1 of each year.

In the event an agency believes it needs additional (or less) funding once the Legislature has approved a biennial budget, it prepares a supplemental budget request in the summer months prior to a General Session of the Legislature. The process and timetable are the same as that of a biennial budget request. The only difference is that there are no base or standard requests in a supplemental budget submission, only exception requests for funds in 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 sessions can ask for an additional appropriation during the next Budget Session with an effective immediate date. The Legislature usually adjourns in March, while the biennium does not end until June 30. This schedule allows sufficient time for the Legislature to make an effective immediate appropriation for an agency to finish out the fiscal year prior to the new biennium beginning on July 1 following the end of the legislative session. This process effectually gives an agency three separate legislative sessions in which it can request funding for a single biennium.

The FY 2021-2022 biennium (July 1, 2020 through June 30, 2022) includes the following:

- 1. 2020 Budget Session**

*Regular biennial appropriation for FY 2021 and 2022; effective immediate, if necessary, for FY 2020*

---

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



2. **2021 General Session**

*Supplemental appropriation, if necessary, for FY 2021 and FY 2022*

3. **2022 Budget Session**

*Effective immediate appropriation, if necessary, for FY 2022; regular biennial appropriation for FY 2023 and 2024*

## **What is the role of the Joint Appropriations Committee in the budget process?**

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

In preparation for a Budget Session, which occurs in February of even-numbered years, JAC typically convenes for two to three weeks in December and one to two weeks in January. For a General Session, which occurs in January of odd-numbered years, JAC typically meets for a week during the General Session. During these meetings, JAC holds budget hearings to review each agency's budget request, hear each agency's Governor's recommendation, and request supplemental information. These budget hearings are attended by representatives from the Governor's Office, the Budget Department, agency officials, and other stakeholders. Typically, the agency budget hearings begin with a presentation by the agency on its overall achievements, goals and requirements followed by a more detailed explanation of the budget request. During these budget hearings JAC discusses the agency requests and asks questions but takes no formal action.

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

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

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

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

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

- Mirror Bills, with coordinated timing, are introduced in both chambers;



- Committee of the Whole (COW) floor explanation by JAC members;
- 2<sup>nd</sup> and 3<sup>rd</sup> Reading and Floor Amendments;
- Joint Conference Committee (JCC);
- Final Floor Action;
- Governor's veto/line item veto;
- and opportunity for legislative override.

## **Common Budget Terms and Definitions**

**Base budget** – The budget requests prepared by the Budget Department, in odd-numbered years, containing all legislative appropriations in the budget bill(s) for all entities from the previous biennium. This feature was added to statute in the 2001 General Session and the process began in the fall of 2001. This document is known as the "Chapter 17 Report". The "Chapter 17 Report" compares the prior biennium's appropriation with the future standard budget, illustrating the changes made to develop the new standard budget.

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

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

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

**Cost allocation** – Cost allocation is a charge to non-generally funded agencies or divisions 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 Budget Department and are pro-rated to qualifying agencies and its divisions. For example, the federally funded portion of the Medicaid program within the Department of Health is subject to cost allocation. It receives benefits from the services provided by the State Auditor's Office, the State Treasurer's Office, janitorial services from the Department of Administration and Information, etc. The agency is allocated its share of the costs of these services and transfers federal funds into the General Fund. 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.

**Exception budget** – This is the budget request prepared by an agency if funding in addition to that in the standard budget prepared by the Budget Department is being requested. It is submitted as a component of the entire budget request and is presented to the Governor for recommendation to the JAC. Exceptions are requested for expansion of an existing program to a new level of constituents, addition of new services to existing constituents, or for creation of an entirely new program. The exception request is explained and presented separately 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), including elected officials and at-will-employee-contract (AWEC) employees;
- 200 series – support costs such as equipment, supplies, travel, and IT hardware;
- 300 series – cost allocation;
- 400 series – these are payments to the Department of Enterprise Technology Services (ETS) for information technology and telecommunication services;
- 500 series – space rental charged to non-generally funded agencies that are housed in a non-state-owned building;
- 600 series – grants and aid payments, which includes Medicaid payments, economic assistance payments, contract payments to local providers of health services, transfers to local governments, etc.;
- 700 series – capital construction expenditures;
- 800 series – non-operating expenditures, such as items purchased for resale or transfers;
- 900 series – contractual expenditures.

**Flex authority** – This is language that overrides existing statutes and enables the Governor to transfer General Fund monies between agencies and between programs within agencies that would otherwise not be allowed. 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 FY19-20 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. In some instances, the Legislature has granted specific agencies, including the Department of Corrections and the Department of Health, "Super Flex" authority.

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

**Line item (in the budget documents)** – This represents the detailed itemizations of the expenditure series explained above. They are presented in the budget documents and consist of a three-digit numeric code. Please see the Expenditure Series Categories section of this document for a detailed listing of these codes.

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

**Standard budget** – The budget request prepared by the Budget Department 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 previous biennium. It is to include only those personnel approved in the preceding biennial budget and may not include requests for equipment, special projects, or nonrecurring funding. The limitations regarding authorized personnel and equipment requests do not apply to the University of Wyoming.

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



## **Summary of Profiled Accounts**

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

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

**Legislative Stabilization Reserve Account (LSRA)** – this account serves as the State’s primary intermediate savings account or “rainy day” fund. Through FY 2016, the Legislative Stabilization Reserve Account did not benefit from any dedicated revenue source. Rather, it had historically been increased either through direct appropriation or end of biennium transfer of unappropriated funds. Beginning in FY 2017, the LSRA receives a portion of annual investment earnings from the PWMTF, after deposit into the General Fund, which are in excess of 2.5 percent but less than the spending policy amount pursuant to W.S. 9-4-719(q). Beginning in FY 2020, the LSRA also benefits from a portion of the revenue generated from pari-mutuel gaming in Wyoming. The LSRA was initially created in 2005 Laws, Chapter 191, Section 301(d), with the first deposit made in FY 2006, and the legislature codified the account in W.S. 9-4-219 in 2015 (2015 Wyoming Session Laws, Chapter 195).

**Strategic Investments and Projects Account (SIPA)** – initially created in 2013 Laws, Chapter 73, Section 300(e), the SIPA has historically received anticipated but not forecast realized capital gains from investments within the Permanent Wyoming Mineral Trust Fund (PWMTF) on an ad hoc basis. This short-term savings account has been designated by the Legislature to be available for gubernatorial budget recommendations of one-time expenditures as the Governor deems necessary. Like the LSRA, beginning in FY 2017, the SIPA will receive a portion of annual investment earnings from the PWMTF, after deposit into the General Fund, which are in excess of 2.5 percent but less than the spending policy amount pursuant to W.S. 9-4-719(q). The Legislature codified the SIPA in 2015 (2015 Wyoming Session Laws, Chapter 195; W.S. 9-4-220).

**School Foundation Program Account (SFP)** – this account was established as the primary account for financing education in public schools (W.S. 21-13-306). The SFP receives revenues from numerous sources including FMRs, statewide ad valorem taxes (12 mills), income deposited into the common school land income account from investment earnings of the Common School Permanent Land Fund (CSPLF) and

fees and leases dedicated to state trust lands, as well recapture payments from school districts. In practice the SFP serves as the general fund, or checking account, to fund the school foundation program guarantee for K-12 school district operations.

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

**School Foundation Program Reserve Account (SFP RA)** – this account serves as an intermediate savings account for the state expenditures related to K-12 education, somewhat comparable to the LSRA for the state’s traditional operating funds. Initially created through a deposit of \$100 million in the 2014 Budget Bill (2014 Laws, Chapter 26, Section 300(g)), the Legislature codified the account in 2015. (2015 Laws, Chapter 195; W.S. 21-13-306.1).

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

**Common School Permanent Land Fund Spending Policy Reserve Account (CSPLF RA)** – created in W.S. 9-4-719(f), this account serves as an intermediate savings account, or holding account, in which investment earnings from the Common School Permanent Land Fund (CSPLF) in excess of the statutory spending policy amount are deposited prior to being added to the corpus of the CSPLF. If funds within the Common School Permanent Land Fund Reserve Account are sufficient, it is used to guarantee the spending policy amount for the Common School Permanent Land Fund to the Common School Land Income Account. Like the PWMTF RA, deposits are made the fund in years of strong investment performance and, to the extent funds are available, monies are transferred out of the fund in years of poor investment performance.

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

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

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



## **Appropriations**

Appropriating public funds for the operation of state government is a constitutional, biennial responsibility of the Legislature. The Joint Appropriations Committee (JAC or Committee) is the Legislature's standing committee responsible for the preparation and development of the general appropriations bill (commonly referred to as the budget bill).<sup>1</sup> The Legislature, as a whole body, is responsible for deliberating and then voting on the final appropriations for the State biennial budget.

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

---

<sup>1</sup> In addition to the budget bill, JAC may also sponsor other appropriations bills such as one for state capitol construction or local government funding.



## **Pocket Guide Appropriations Snapshot**

**FY 2020-21 Appropriations<sup>(1)</sup>**

**(\$ millions)**

**As of April 22, 2020**

	<b>Trad. Funds<sup>(2)</sup></b>	<b>FF/OF</b>	<b>Total</b>
K-12 Education <sup>(3)</sup>	\$18.1	\$2,300.0	\$2,318.1
University of Wyo. <sup>(3)</sup>	\$450.5	\$0.0	\$450.5
Comm. Colleges <sup>(3)</sup>	\$257.4	\$10.5	\$267.9
Health	\$989.8	\$1,010.8	\$2,000.6
Justice, Corrections	\$459.3	\$81.9	\$541.2
Family Services	\$148.0	\$143.8	\$291.8
Empl., Econ. Dev., Commerce, etc.	\$138.5	\$278.6	\$417.1
Natural Res. <sup>(3)</sup>	\$122.2	\$273.8	\$396.0
Transportation <sup>(3)</sup>	\$0.0	\$261.4	\$261.4
General Government	\$262.4	\$1,333.9	\$1,596.3
Capital Construction, Endowments, etc.	\$128.9	\$87.8	\$216.7
Direct Local Government <sup>(3)</sup>	\$0.0	\$105.0	\$105.0
Transfers	\$2.6	\$70.8	\$73.4
<b>Total Appropriations</b>	<b>\$2,977.7</b>	<b>\$5,958.3</b>	<b>\$8,936.0</b>

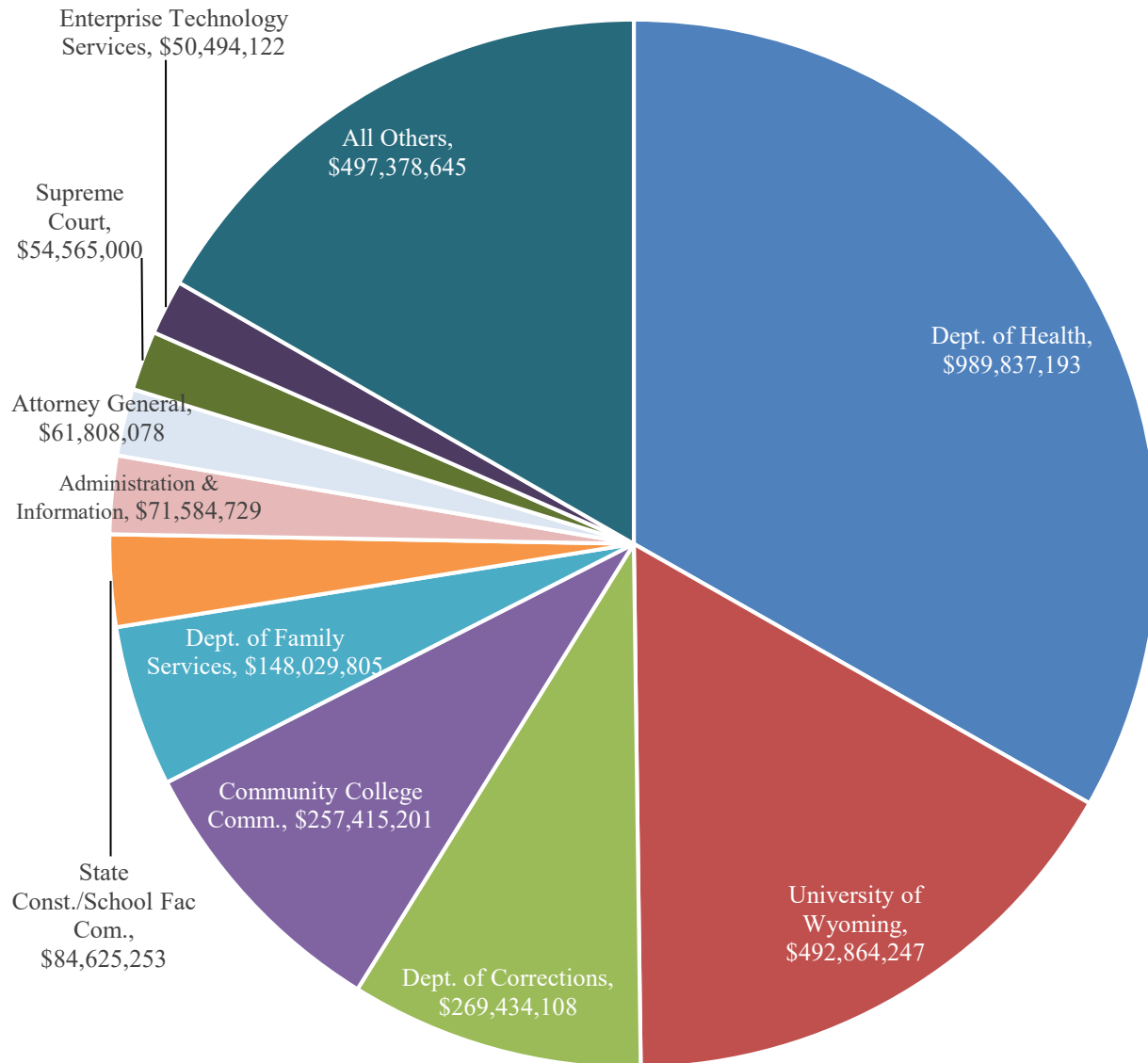
(1) FY 2019 effective immediate appropriations are not included in the table above. Totals may not add due to rounding.

(2) Traditional funds include appropriations from the General Fund, Budget Reserve Account, and Legislative Stabilization Reserve Account.

(3) These appropriations do not include significant funds received and expended which are outside of the legislative process. Estimates for funds outside the process are: A) School Districts, \$1.378B not including fed. funds or other revenue not counted as local revenue; B) WYDOT, \$1.130B; C) Game and Fish, \$171M (\$4M one-time); D) UW, \$630M(based on FY 21 budget est); E) Comm. Colleges, \$410M (based on FY 21 budget estimate) and F) County and Municipal funds.

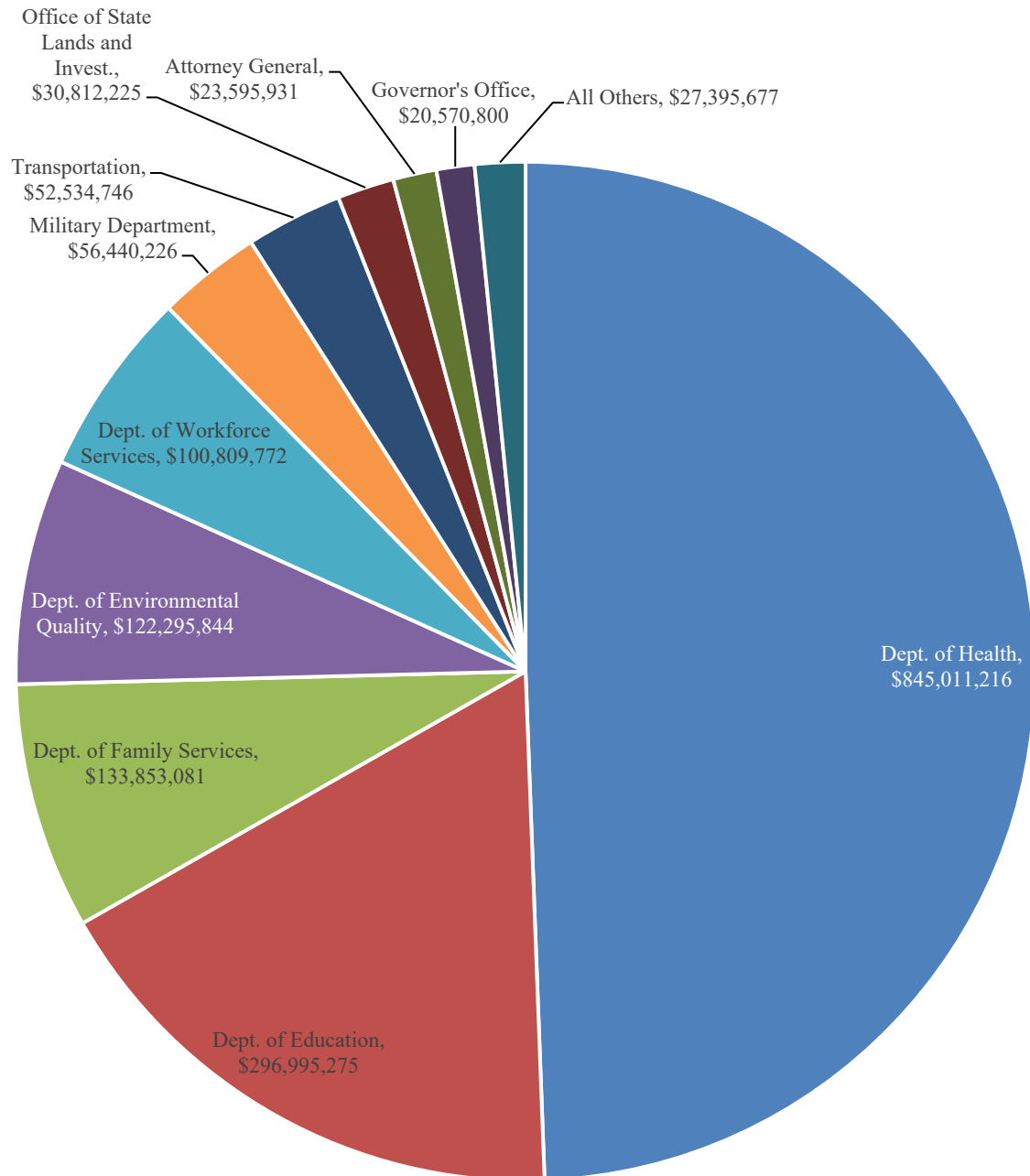


## FY 2021-2022 Biennium Largest General Fund Appropriations by Agency



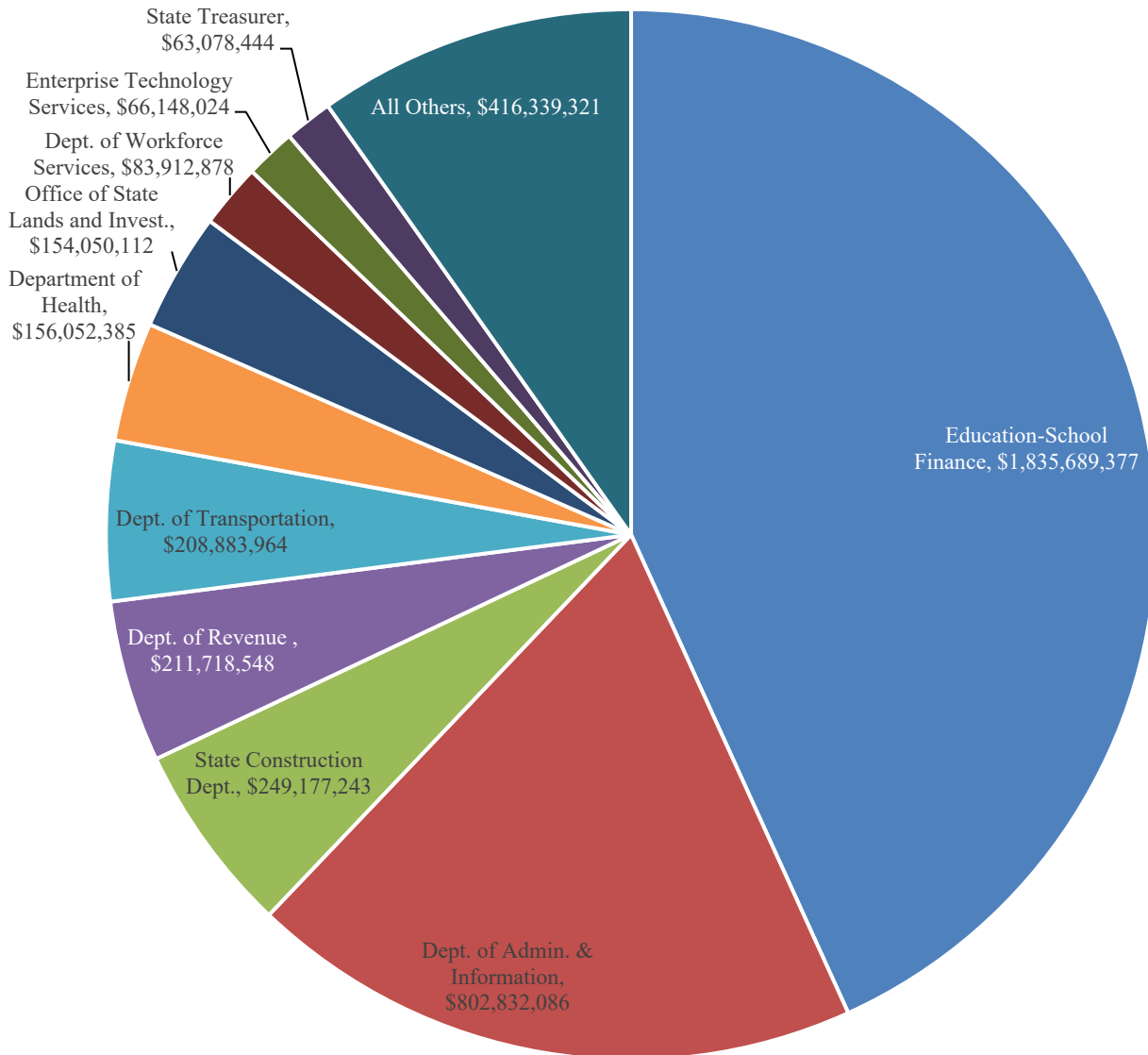
- Dept. of Health
- University of Wyoming
- Dept. of Corrections
- Community College Comm.
- Dept. of Family Services
- State Const./School Fac Com.
- Administration & Information
- Attorney General
- Supreme Court
- Enterprise Technology Services
- All Others

## FY 2021-2022 Biennium Largest Federal Fund Appropriations by Agency



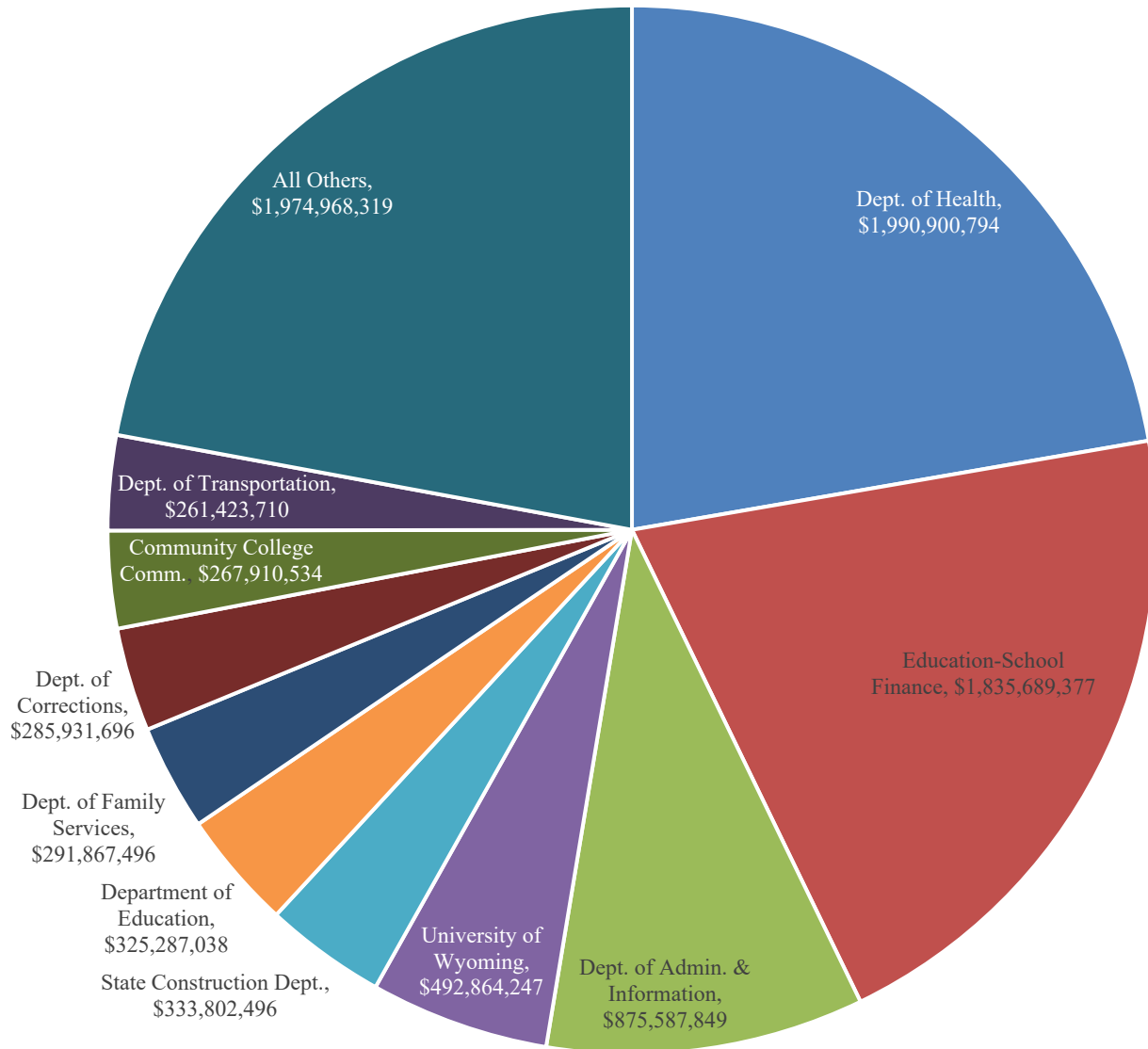
- |                                  |                                     |                            |
|----------------------------------|-------------------------------------|----------------------------|
| ■ Dept. of Health                | ■ Dept. of Education                | ■ Dept. of Family Services |
| ■ Dept. of Environmental Quality | ■ Dept. of Workforce Services       | ■ Military Department      |
| ■ Transportation                 | ■ Office of State Lands and Invest. | ■ Attorney General         |
| ■ Governor's Office              | ■ All Others                        |                            |

## FY 2021-2022 Biennium Largest Other Funds Appropriations by Agency



- Education-School Finance
- Dept. of Admin. & Information
- State Construction Dept.
- Dept. of Revenue
- Dept. of Transportation
- Department of Health
- Office of State Lands and Invest.
- Dept. of Workforce Services
- Enterprise Technology Services
- State Treasurer
- All Others

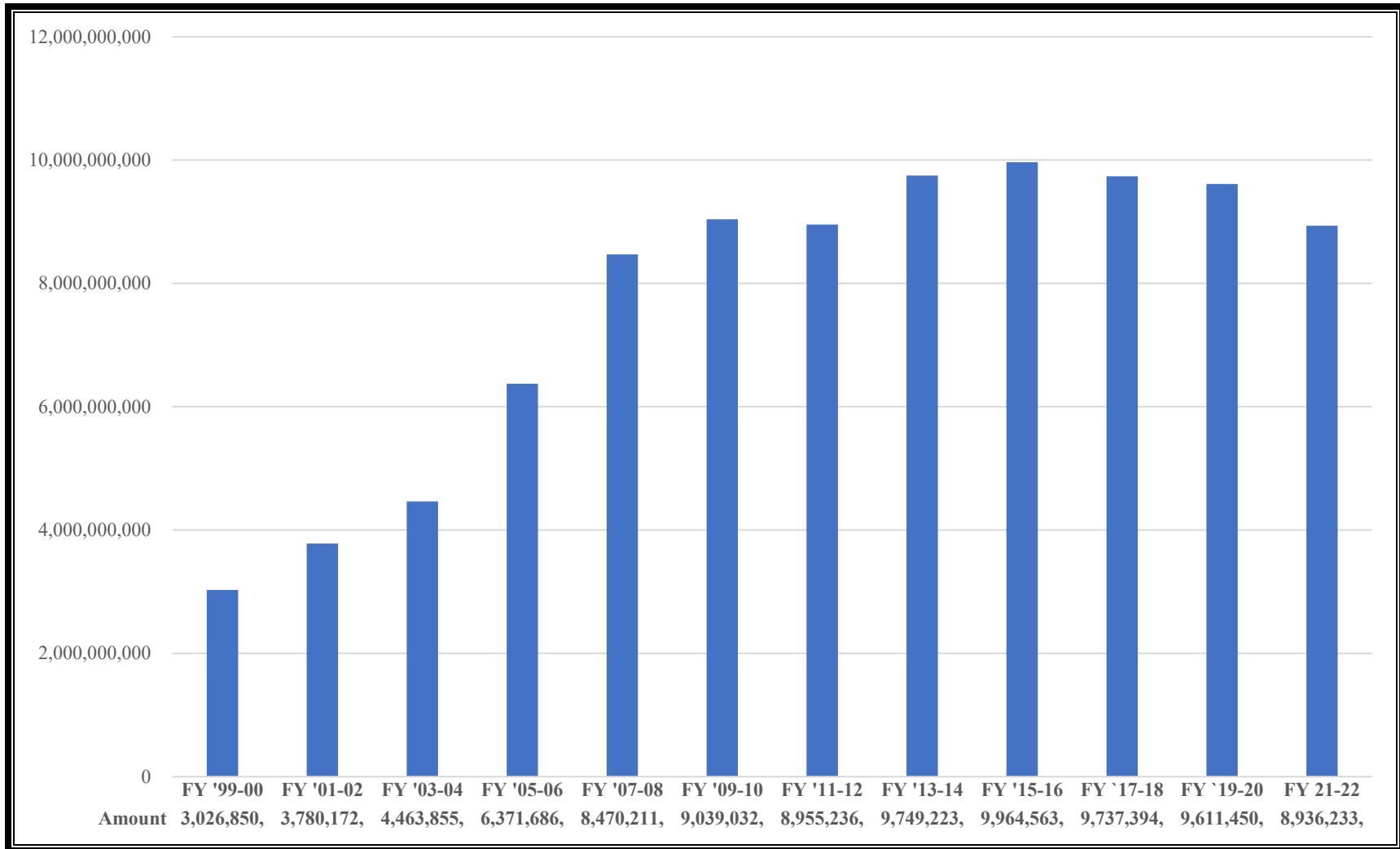
## FY 2021-2022 Biennium Largest Appropriations by Agency, All Funds



- |                            |                            |                                 |
|----------------------------|----------------------------|---------------------------------|
| ■ Dept. of Health          | ■ Education-School Finance | ■ Dept. of Admin. & Information |
| ■ University of Wyoming    | ■ State Construction Dept. | ■ Department of Education       |
| ■ Dept. of Family Services | ■ Dept. of Corrections     | ■ Community College Comm.       |
| ■ Dept. of Transportation  | ■ All Others               |                                 |

## Historical Appropriations of All Funds (GF, FF, and OF)

### FY 1999-2000 through FY 2021-2022 Biennium



**Summary of Appropriations from Traditional Funds (General Fund and Reserve Accounts)  
through the 2020 Budget Session**

Biennium	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16	17-18	19-20	21-22
General Fund (GF) appropriations, including dollars to SFP	1,079,312,309	1,312,352,964	1,507,732,749	2,411,566,537	3,473,405,968	3,493,967,730	3,167,039,697	3,329,332,825	3,512,665,150	2,891,366,493	3,074,605,982	2,975,141,091
Percentage change from previous biennium	6.53%	21.59%	14.89%	59.95%	44.03%	0.59%	-9.36%	5.12%	5.51%	-17.69%	6.34%	-3.24%
Cumulative percentage change from 09-10 biennium	'-----	'-----	'-----	-----	44.03%	0.00%	-9.36%	-4.71%	0.54%	-17.25%	-12.00%	-14.85%
<b>Appropriations from reserves:</b>												
Budget Reserve Account (BRA)		1,047,600	72,341,681	56,257,051	121,650,000	12,322,500	27,928,348					
Legislative Royalty Impact Account (LRI)		119,846,621										
Statutory Reserve Account (SRA)	39,022,054	7,875,000										
GAAP Accounts												
Policy Development Reserve Account (PDRA)												
Revised Emergency Budget Balancing Account (REBBA)												
Gas Tax Swap to SFP	20,000,000	40,500,000										
PWMTF Spending Policy Reserve Account (PWMTF RA)							20,000,000			48,333,074	68,519,348	
School Foundation Program Reserve Account (SFPPRA)											157,175,655	23,549,091
Strategic Investments and Projects Account (SIPA)									28,629,704	132,047,689	8,200,000	48,983,759
Legislative Stabilization Reserve Account (LSRA)										320,135,078	168,333,074	309,704,795
Total appropriations from reserves	59,022,054	169,269,221	72,341,681	56,257,051	121,650,000	12,322,500	47,928,348	0	28,629,704	500,515,841	402,228,077	382,237,645
Total appropriations from GF and reserves	1,138,334,363	1,481,622,185	1,580,074,430	2,467,823,588	3,595,055,968	3,506,290,230	3,214,968,045	3,329,332,825	3,541,294,854	3,391,882,334	3,476,834,059	3,357,378,736
Percentage change from previous biennium	8.74%	30.16%	6.64%	56.18%	45.68%	-2.47%	-8.31%	3.56%	6.37%	-4.22%	2.50%	-3.44%
Cumulative percentage change from 09-10 biennium	-----	-----	-----	-----	45.68%	0.00%	-8.31%	-5.05%	1.00%	-3.26%	-0.84%	-4.25%
<b>Approps to savings (permanent to more temporary) accounts and transfers:</b>												
PWMTF Corpus		150,000,000	60,000,000	141,404,270	60,000,000			422,171	134,181,910			
PWMTF Spending Policy Reserve Account (PWMTF RA)				74,583,915	217,972,101		23,335,013	274,906,356	75,780,059	95,156,184	69,269,399	
Legislative Stabilization Reserve Account (LSRA)				85,000,000	240,000,000	701,286,373	586,234,367	199,353,887		150,271,122	100,428,670	
Strategic Investments and Projects Account (SIPA)								135,000,000	0	154,571,123	20,912,033	
School Foundation Program Reserve Account (SFPPRA)									100,000,000			
State Facility Construction Account									15,700,000	4,300,000		
<b>Transfers</b> to other accounts				10,000,000	50,043,656	12,250,000			36,665,000			2,595,290
Appropriations from GF and BRA to savings accounts	0	150,000,000	60,000,000	310,988,185	568,015,757	693,536,373	609,569,380	609,682,414	362,326,969	404,298,429	190,610,102	2,595,290
<b>Total appropriations from GF and reserves (with savings)</b>	<b>1,138,334,363</b>	<b>1,631,622,185</b>	<b>1,640,074,430</b>	<b>2,778,811,773</b>	<b>4,163,071,725</b>	<b>4,199,826,603</b>	<b>3,824,537,425</b>	<b>3,939,015,239</b>	<b>3,903,621,823</b>	<b>3,796,180,763</b>	<b>3,667,444,161</b>	<b>3,359,974,026</b>
Percentage change from previous biennium	8.74%	43.33%	0.52%	69.43%	49.81%	0.88%	-8.94%	2.99%	-0.90%	-2.75%	-3.39%	-8.38%
Cumulative percentage change from 09-10 biennium	-----	-----	-----	-----	49.81%	0.00%	-8.94%	-6.21%	-7.05%	-9.61%	-12.68%	-20.00%

**Notes:**

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

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

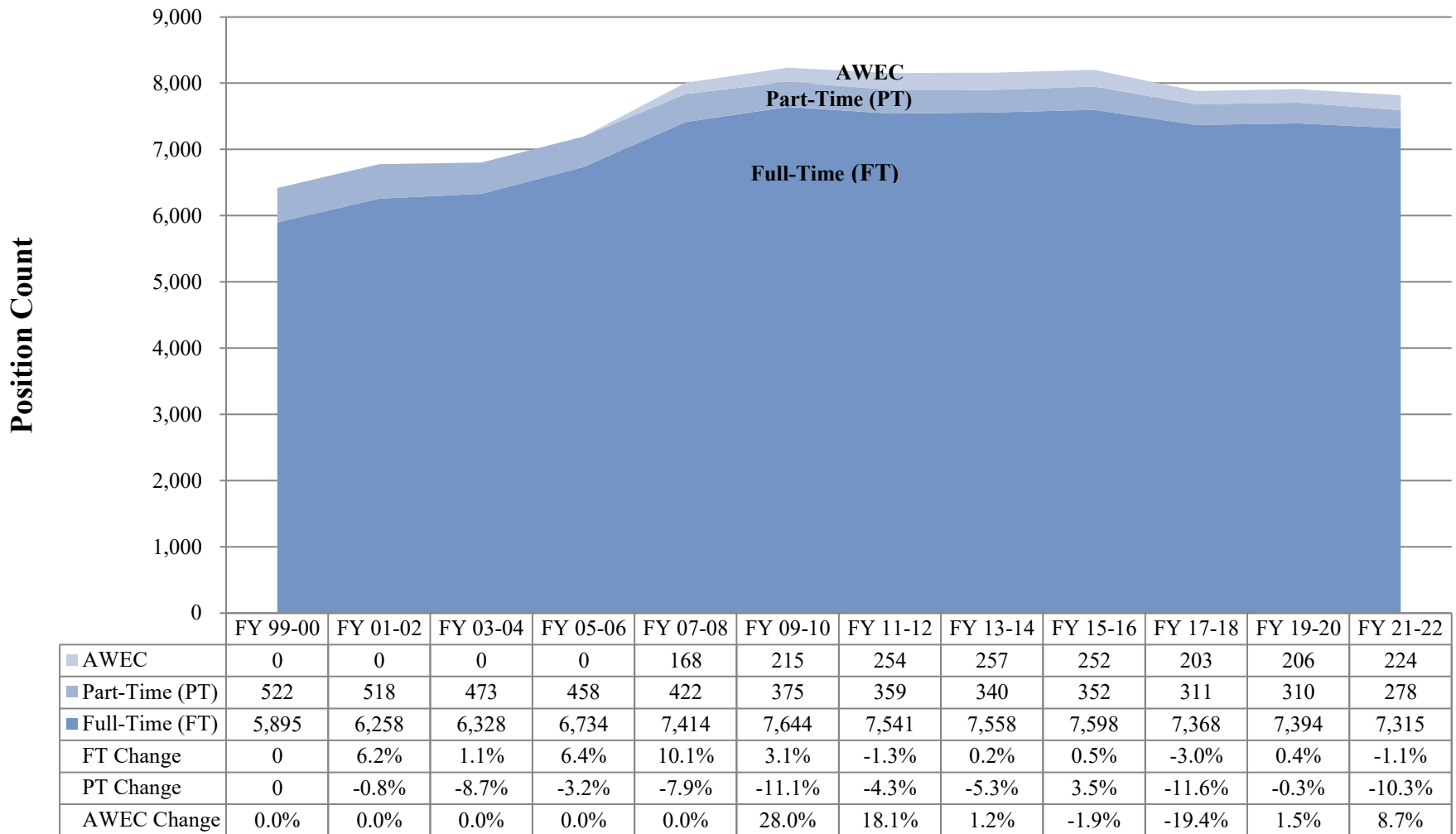
\$16.85 million from unobligated General Fund appropriations for salaries and benefits from 2005-06 was appropriated for 2007-08 salary and benefit adjustments. This amount has been included in 2007-08 and subtracted from 2005-06 to avoid double counting.

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

General Fund (GF) and Budget Reserve Account (BRA) appropriations and transfers (or "sweeps") to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), and the PWMTF Reserve Account are included in the savings figures above.

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

**State Historical Authorized Employees  
Totals for State Government-All Service Categories  
FY 2009-10 through 2021-22 Biennia**



**Notes:**

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

**Summary of State Agency Staff Positions, FY 1999-00 through FY 2021-22 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 99-00	FY 01-02	FY 03-04	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	FY 17-18	FY 19-20	FY 21-22	Change (09-10 to 21-22)	
															Number	Percent (%)
001	Office of the Governor	Total	20	20	29	55	55	52	48	48	51	45	43	45	(7)	-13.5%
		FT	20	20	29	54	54	51	46	47	50	42	40	42	(9)	-17.6%
		PT	0	0	0	1	1	1	1	1	1	1	1	0	(1)	-100.0%
		AWEC		0	0	0	0	0	1	0	0	2	2	3	3	NA
002	Secretary of State	Total	22	26	26	27	28	30	30	31	32	31	31	31	1	3.3%
		FT	22	26	26	27	28	30	30	31	32	31	31	31	1	3.3%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
003	State Auditor	Total	21	23	25	25	27	27	26	25	26	26	26	26	(1)	-3.7%
		FT	21	23	25	25	26	26	25	25	26	26	26	26	0	0.0%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	1	1	1	0	0	0	0	0	(1)	-100.0%
004	State Treasurer	Total	16	17	19	25	28	28	27	26	26	35	35	40	12	42.9%
		FT	16	17	19	25	26	26	26	25	26	35	35	38	12	46.2%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	2	2	1	1	0	0	0	2	0	0.0%
005	Superintendent of Public Instruction	Total	112	0	0	0	0	0	0	8	8	0	0	0	0	NA
		FT	99	0	0	0	0	0	0	8	8	0	0	0	0	NA
		PT	13	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
206	Education - School Finance	Total		103	114	115	159	153	153	132	132	126	125	126	(27)	-17.6%
		FT		96	103	107	126	125	125	111	111	108	107	107	(18)	-14.4%
		PT		7	11	8	8	7	6	4	4	2	2	2	(5)	-71.4%
		AWEC		0	0	0	25	21	22	17	17	16	16	17	(4)	-19.0%
006	Administration & Information	Total	345	360	361	371	370	372	375	241	239	228	212	214	(158)	-42.5%
		FT	343	357	359	369	367	368	371	239	237	227	211	213	(155)	-42.1%
		PT	2	3	2	2	3	3	2	2	2	1	1	1	(2)	-66.7%
		AWEC		0	0	0	0	1	2	0	0	0	0	0	(1)	-100.0%
007	Wyoming Military Department	Total	188	195	196	233	261	267	257	279	290	288	289	295	28	10.5%
		FT	132	138	141	179	201	214	208	230	241	242	243	249	35	16.4%
		PT	56	57	55	54	55	51	47	47	47	29	29	29	(22)	-43.1%
		AWEC		0	0	0	5	2	2	2	2	17	17	17	15	750.0%
008	Office of the Public Defender	Total	53	64	64	72	80	83	91	92	93	92	100	105	22	26.5%
		FT	37	47	47	53	61	64	72	73	74	76	84	89	25	39.1%
		PT	16	17	17	19	19	19	19	19	19	16	16	16	(3)	-15.8%
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
009	Natural Gas Pipeline Authority	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
010	Department of Agriculture	Total	90	85	86	92	95	94	93	91	91	87	85	86	(8)	-8.5%
		FT	74	71	73	79	87	85	85	83	83	79	78	78	(7)	-8.2%
		PT	16	14	13	13	8	9	8	8	8	8	7	7	(2)	-22.2%
		AWEC		0	0	0	0	0	0	0	0	0	0	1	1	NA
011	Department of Revenue	Total	136	132	131	129	129	133	130	118	119	113	114	114	(19)	-14.3%
		FT	133	129	128	128	128	131	129	118	119	113	114	114	(17)	-13.0%
		PT	3	3	3	1	1	1	0	0	0	0	0	0	(1)	-100.0%
		AWEC		0	0	0	0	1	1	0	0	0	0	0	(1)	-100.0%
014	Miners' Hospital Board	Total	0	0	0	0	1	1	1	3	3	3	3	3	2	200.0%
		FT		0	0	0	0	0	0	0	1	3	3	3	3	NA
		PT		0	0	0	0	0	0	0	2	0	0	0	0	NA
		AWEC		0	0	0	1	1	1	3	0	0	0	0	(1)	-100.0%
015	Attorney General	Total	172	178	182	239	252	251	255	247	252	238	243	245	(6)	-2.4%
		FT	170	176	180	233	246	243	247	243	248	234	238	240	(3)	-1.2%
		PT	2	2	2	6	6	6	6	2	2	2	2	2	(4)	-66.7%
		AWEC		0	0	0	0	2	2	2	2	2	3	3	1	50.0%
020	Department of Environmental Quality	Total	198	203	214	229	265	272	273	267	272	263	264	265	(7)	-2.6%
		FT	195	200	213	229	262	268	269	264	270	262	262	264	(4)	-1.5%
		PT	3	3	1	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	3	4	4	3	2	1	2	1	(3)	-75.0%
021	Department of Audit	Total	92	94	103	109	122	118	118	110	110	103	109	109	(9)	-7.6%
		FT	92	94	103	109	122	118	116	110	110	103	109	109	(9)	-7.6%
		PT	0	0	0	0	0	0	2	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
023	Public Service Commission	Total	32	32	36	36	36	36	35	38	38	38	38	38	2	5.6%
		FT	32	32	36	36	36	36	35	37	37	37	37	37	1	2.8%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	1	1	1	1	1	1	NA
024	State Parks & Cultural Resources	Total	298	289	270	274	273	270	263	257	257	253	249	264	(6)	-2.2%
		FT	168	163	169	181	181	178	172	167	167	164	161	161	(17)	-9.6%
		PT	130	126	101	93	92	91	91	90	90	89	88	88	(3)	-3.3%
		AWEC		0	0	0	0	1	0	0	0	0	0	15	14	1400.0%
025	Department of Employment <sup>3</sup>	Total	584	589	578	623	328	327	316	0	0	0	0	0	(327)	-100.0%
		FT	532	537	531	314	322	321	310	0	0	0	0	0	(321)	-100.0%
		PT	52	52	47	11	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	6	6	6	0	0	0	0	0	(6)	-100.0%



**Summary of State Agency Staff Positions, FY 1999-00 through FY 2021-22 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 99-00	FY 01-02	FY 03-04	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	FY 17-18	FY 19-20	FY 21-22	Change (09-10 to 21-22)
026	Department of Workforce Services <sup>3</sup>	Total		0	1	298	281	272	254	0	0	0	0	0	(272) -100.0%
		FT		0	1	273	281	272	254	0	0	0	0	0	(272) -100.0%
		PT		0	0	25	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
027	School Facilities Department	Total	0	0	10	12	20	20	18	18	20	19	31	30	10 50.0%
		FT		0	10	12	17	17	15	15	17	16	30	29	12 70.6%
		PT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	3	3	3	3	3	3	1	1	(2) -66.7%
029	Water Development Office	Total	15	19	31	24	26	26	26	26	26	25	25	25	(1) -3.8%
		FT	15	19	28	24	26	26	26	26	26	25	25	25	(1) -3.8%
		PT	0	0	3	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
032	Wyoming Infrastructure Authority	Total	0	0	0	0	0	0	0	0	0	0	0	0	0 NA
		FT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
037	State Engineer	Total	121	124	124	143	145	146	140	136	136	123	121	121	(25) -17.1%
		FT	97	100	105	123	132	135	128	124	125	115	113	113	(22) -16.3%
		PT	24	24	19	20	13	11	11	11	11	8	8	8	(3) -27.3%
		AWEC		0	0	0	0	0	1	1	0	0	0	0	0 NA
039	Wildlife/Natural Resource Trust	Total		0	0	0	2	2	1	2	2	2	2	2	0 0.0%
		FT		0	0	0	2	2	1	2	2	2	2	2	0 0.0%
		PT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
040	Game and Fish Commission	Total		0	0	9	27	46	72	89	89	0	0	0	(46) -100.0%
		FT		0	0	9	9	23	21	21	21	0	0	0	(23) -100.0%
		PT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	18	23	51	68	68	0	0	0	(23) -100.0%
041	Fire Prevention & Elec. Safety	Total	26	27	31	33	36	36	36	34	34	33	33	33	(3) -8.3%
		FT	24	26	31	33	36	36	36	34	34	33	33	33	(3) -8.3%
		PT	2	1	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
042	Geological Survey	Total	19	19	21	29	27	28	31	23	23	21	21	21	(7) -25.0%
		FT	16	16	16	25	27	27	27	23	23	21	21	21	(6) -22.2%
		PT	3	3	5	4	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	1	4	0	0	0	0	0	(1) -100.0%
044	Insurance Department	Total	25	25	25	25	27	27	24	26	26	26	26	26	(1) -3.7%
		FT	25	25	25	25	27	27	24	26	26	26	26	26	(1) -3.7%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
045	Department of Transportation	Total	489	486	511	531	566	566	559	560	563	562	563	563	(3) -0.5%
		FT	485	482	509	529	562	562	556	557	560	559	560	560	(2) -0.4%
		PT	4	4	2	2	1	1	0	0	0	0	0	0	(1) -100.0%
		AWEC		0	0	0	3	3	3	3	3	3	3	3	0 0.0%
048	Department of Health	Total	1,531	1,490	1,485	1,520	1,567	1,570	1,526	1,451	1,461	1,421	1,421	1,450	(120) -7.6%
		FT	1,438	1,397	1,395	1,427	1,446	1,456	1,417	1,346	1,359	1,325	1,318	1,349	(107) -7.3%
		PT	93	93	90	93	94	78	75	71	71	69	72	68	(10) -12.8%
		AWEC		0	0	0	27	36	34	34	31	27	31	33	(3) -8.3%
049	Dept. of Family Services	Total	693	702	737	792	815	813	780	733	719	715	708	710	(103) -12.7%
		FT	650	659	702	758	777	777	751	709	695	693	687	689	(88) -11.3%
		PT	43	43	35	34	34	32	25	21	21	19	19	19	(13) -40.6%
		AWEC		0	0	0	4	4	4	3	3	3	2	2	(2) -50.0%
051	Livestock Board	Total	14	15	15	17	68	106	119	113	117	112	113	114	8 7.5%
		FT	14	15	15	17	18	20	20	20	20	16	16	17	(3) -15.0%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	50	86	99	93	97	96	97	97	11 12.8%
053	Department of Workforce Services <sup>3</sup>	Total		0	0	0	0	0	0	563	561	557	559	559	559 NA
		FT		0	0	0	0	0	0	557	555	551	553	553	553 NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	6	6	6	6	6	6 NA
055	Oil & Gas Commission	Total	29	31	37	36	41	41	41	39	40	40	40	41	0 0.0%
		FT	29	30	36	36	41	41	41	39	40	40	40	41	0 0.0%
		PT	0	1	1	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0 NA
057	Community College Commission	Total	11	10	12	10	13	17	16	15	15	14	13	13	(4) -23.5%
		FT	11	10	12	10	12	14	16	15	15	14	13	13	(1) -7.1%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0 NA
		AWEC		0	0	0	1	3	0	0	0	0	0	0	(3) -100.0%

**Summary of State Agency Staff Positions, FY 1999-00 through FY 2021-22 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 99-00	FY 01-02	FY 03-04	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	FY 17-18	FY 19-20	FY 21-22	Change (09-10 to 21-22)	
060	State Lands & Investments	Total	91	104	99	102	112	110	109	100	101	99	100	105	(5)	-4.5%
		FT	91	104	99	98	108	108	105	96	96	94	95	96	(12)	-11.1%
		PT	0	0	0	4	4	2	4	4	4	4	4	4	2	100.0%
		AWEC		0	0	0	0	0	0	0	1	1	1	5	5	NA
063	Governor's Residence	Total	4	4	5	5	5	5	4	4	4	2	2	2	(3)	-60.0%
		FT	2	2	2	2	3	3	3	3	3	2	2	2	(1)	-33.3%
		PT	2	2	3	3	2	2	1	1	1	0	0	0	(2)	-100.0%
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
066	Wyoming Tourism Board	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
067	University of Wyoming	Total	0	0	0	0	3	0	0	0	0	0	0	0	0	NA
		FT		0	0	0	3	0	0	0	0	0	0	0	0	NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
069	WICHE	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
070	Enhanced Oil Recovery Comm.	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT		0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
072	Retirement System	Total	18	18	20	27	27	38	38	37	37	44	44	45	7	18.4%
		FT	18	18	20	27	27	38	38	37	37	39	42	43	5	13.2%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	5	2	2	2	NA
077	Enterprise Technology Services <sup>2</sup>	Total		0	0	0	0	0	0	289	288	245	242	242	242	NA
		FT		0	0	0	0	0	0	283	282	241	241	240	240	NA
		PT		0	0	0	0	0	0	1	1	1	1	1	1	NA
		AWEC		0	0	0	0	0	0	5	5	3	0	1	1	NA
080	Department of Corrections <sup>4</sup>	Total	624	945	806	815	1,149	1,304	1,301	1,284	1,284	1,241	1,242	1,240	(64)	-4.9%
		FT	624	940	801	800	1,121	1,291	1,288	1,271	1,271	1,227	1,226	1,226	(65)	-5.0%
		PT	0	5	5	15	13	3	3	3	3	3	3	3	0	0.0%
		AWEC		0	0	0	15	10	10	10	10	11	13	11	1	10.0%
081	Board of Parole	Total	0	0	2	6	7	7	7	7	7	7	7	7	0	0.0%
		FT		0	2	6	7	7	7	7	7	6	6	7	0	0.0%
		PT		0	0	0	0	0	0	0	0	1	1	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
085	Wyoming Business Council	Total	0	0	0	0	2	0	0	0	0	0	0	0	0	NA
		FT		0	0	0	1	0	0	0	0	0	0	0	0	NA
		PT		0	0	0	1	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
151	District Attorney JD #1	Total	12	12	15	19	19	19	20	20	20	20	24	24	5	26.3%
		FT	9	9	12	18	18	18	18	18	19	19	23	23	5	27.8%
		PT	3	3	3	1	1	1	1	1	0	0	0	0	(1)	-100.0%
		AWEC		0	0	0	0	0	1	1	1	1	1	1	1	NA
157	District Attorney JD #7	Total	15	15	19	19	20	20	20	19	19	20	20	20	0	0.0%
		FT	14	14	18	18	19	20	20	19	19	20	20	20	0	0.0%
		PT	1	1	1	1	1	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
160	County & Pros. Attys.	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA

**Summary of State Agency Staff Positions, FY 1999-00 through FY 2021-22 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)**

#	Agency	Position Type	FY 99-00	FY 01-02	FY 03-04	FY 05-06	FY 07-08	FY 09-10 <sup>1</sup>	FY 11-12	FY 13-14	FY 15-16	FY 17-18	FY 19-20	FY 21-22	Change (09-10 to 21-22)	
167	UW-Medical Education <sup>5</sup>	Total	0	0	0	0	104	107	131	162	168	164	172	0	(107)	-100.0%
		FT		0	0	0	85	88	108	139	138	135	144	0	(88)	-100.0%
		PT		0	0	0	19	19	23	23	30	24	23	0	(19)	-100.0%
		AWEC		0	0	0	0	0	0	0	0	5	5	0	0	NA
205	Education - School Finance	Total	0	0	0	0	5	7	5	4	3	3	3	3	(4)	-57.1%
		FT	0	0	0	0	4	5	5	4	3	3	3	3	(2)	-40.0%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	1	2	0	0	0	0	0	0	(2)	-100.0%
211	Board of Equalization	Total	7	7	7	7	7	7	7	6	6	6	6	6	(1)	-14.3%
		FT	7	7	7	7	7	7	7	6	6	6	6	6	(1)	-14.3%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
220	Environmental Quality Council	Total	3	3	3	3	3	3	3	3	3	2	2	2	(1)	-33.3%
		FT	3	3	3	3	3	3	3	3	3	2	2	2	(1)	-33.3%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
251	Veterinary Medicine	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
270	Office of Administrative Hearings	Total	7	7	7	7	9	10	10	12	12	12	12	12	2	20.0%
		FT	7	7	7	7	9	10	10	12	12	12	12	12	2	20.0%
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
090	Wyoming Energy Authority	Total												0	0	0
		FT												0	0	0
		PT												0	0	0
		AWEC												0	0	0
096	State Budget Department	Total												0	0	0
		FT												0	0	0
		PT												0	0	0
		AWEC												0	0	0
098	Office of Guardian Ad Litem	Total												0	0	0
		FT												0	0	0
		PT												0	0	0
		AWEC												0	0	0
101	Supreme Court	Total	171	183	214	216	225	230	225	226	231	231	236	238	8	3.5%
		FT	132	145	177	181	190	202	199	202	203	204	207	212	10	5.0%
		PT	39	38	37	35	35	28	26	24	28	27	27	26	(2)	-7.1%
		AWEC		0	0	0	0	0	0	0	0	0	2	0	0	NA
102	Board of Law Examiners	Total	0	0	2	0	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	2	0	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
103	Comm on Judicial Conduct & Ethics	Total	1	1	1	1	1	1	1	1	1	1	1	1	0	0.0%
		FT	0	0	1	1	1	1	1	1	1	1	1	1	0	0.0%
		PT	1	1	0	0	0	0	0	0	0	0	0	0	0	NA
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
120- All District Courts 142		Total		75	80	86	88	88	92	93	98	96	100	100	12	13.6%
		FT		69	72	80	84	84	90	91	95	93	97	97	13	15.5%
		PT		6	8	6	4	4	2	2	3	3	3	3	(1)	-25.0%
		AWEC		0	0	0	0	0	0	0	0	0	0	0	0	NA
XXX	Licensure Boards and Commissions	Total		43	45	44	47	48	47	47	49	50	55	56	8	16.7%
		FT		34	36	37	38	40	40	41	45	46	51	53	13	32.5%
		PT		9	9	7	7	6	6	5	4	4	3	1	(5)	-83.3%
		AWEC		0	0	0	2	2	1	1	0	0	1	2	0	0.0%
TOTALS <sup>6</sup>		FT	5,895	6,258	6,328	6,734	7,414	7,644	7,541	7,558	7,598	7,368	7,394	7,315	(329)	-4.3%
		PT	522	518	473	458	422	375	359	340	352	311	310	278	(97)	-25.9%
		AWEC					167	215	254	257	252	203	206	224	9	4.2%
		TOTAL	6,417	6,776	6,801	7,192	8,003	8,234	8,154	8,155	8,202	7,882	7,910	7,817	(417)	-5.1%
		FT-PT Only	6,417	6,776	6,801	7,192	7,836	8,019	7,900	7,898	7,950	7,679	7,704	7,593	(426)	-5.3%

**Notes:**

<sup>1</sup> The 09-10 biennium reflects position reductions executed by the Governor as part of the Executive Branch budget reduction/reversion plan for FY 2010.

<sup>2</sup> All Information Technology positions reflected in their "home" agency through FY13. Beginning FY 2014, most IT positions were transferred to the Department of Enterprise Technology Services (Agency 077).

<sup>3</sup> The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.

<sup>4</sup> Beginning in the FY 2007-08 biennium, the Wyoming Department of Corrections began operating and filling positions at the newly constructed medium security correctional facility.

<sup>5</sup> The University of Wyoming Medical Education staff were funded directly under the UW block grant prior to the FY 2007-08 biennium.

<sup>6</sup> Position counts include only those positions authorized by the legislature. Positions authorized and funded through independent commissions and entities (i.e. - Game and Fish, Transportation, UW, Community Colleges, Tourism Board, Wyoming Business Council and Legislative Service Office) are not included. AWEC positions were not tracked in the 2001-02 biennium.





## **K-12 Education**

### **History**

The Legislature is charged by the Wyoming Constitution to establish a system of public education that is “complete and uniform” and to provide revenues which “create and maintain a thorough and efficient system of public schools”(Wyo. Const. Art. 7 §§ 1, 9). Five landmark decisions by the Wyoming Supreme Court, commonly referred to as the *Washakie* and *Campbell* decisions, help define the Wyoming Legislature’s obligations in establishing and funding a public education system. The *Washakie* decision came in 1980 and the four *Campbell* decisions were handed down by the Court beginning in 1995 and ending in 2008. In the first *Campbell* decision, the Court ruled Wyoming’s entire system of funding public education, including public school buildings and facilities, unconstitutional.

In response to the Court’s first ruling, the Management Council directed the Legislative Service Office (LSO) to take a more significant role in coordinating legislative activities related to K-12 school finance reform, including school capital construction. The 1995 decision effectively required the Legislature to completely redesign the funding formula for operating K-12 schools and for addressing K-12 major maintenance and capital construction needs. The Court mandated the Legislature to conduct a cost of education study for use in creating a new school finance system and stated that funding disparities among school districts had to be cost-based and not wealth-based. You can access the *Campbell decisions* on the LSO’s website [here](#).

The Legislature’s response to the Court’s 1995 decision included assigning tasks to various legislative committees to: 1) define and specify what a proper education is to be furnished to students by school districts (the “educational program” sometimes referred to as the “basket of goods and services”); 2) develop a means of financing the educational program; and 3) review and recommend methods to address school district capital construction needs. The Legislature’s response has evolved overtime, but the three primary results of the response include:

- **Defining the educational program.** The Legislature required the establishment of statewide standards which provide a mechanism to ensure consistency and uniformity in delivering the educational program statewide. Additionally, a statewide comprehensive student assessment was established to monitor student progress and performance against the required educational program. Today, this is accomplished by the assistance of the State Board of Education, Department of Education and school districts.
- **Hiring a consultant to assist the Legislature in creating a "cost-based" state school finance system.** The consultant developed, designed and submitted its report to the Legislature in April 1997. The Legislature has continued the practice of hiring consultants to assist the Legislature in determining the cost of the educational program. This is done through a required “recalibration” process at least every five years<sup>1</sup>. The Legislature is also required to account for inflationary impacts on the school finance system in years between recalibrations to ensure funding remains cost-based<sup>2</sup>.
  - The Legislature has historically relied on consultants to assist it in determining the cost to provide the educational program. The initial cost-based school finance system implemented in School Year 1997- 98 was modified through recalibration in 2001. New

---

<sup>1</sup> See W.S. 21-13-309(t)

<sup>2</sup> See W.S. 21-13-309(o) and (u)

consultants were hired in 2005 and the cost-based school finance system was subsequently developed in consultation with school districts through a series of professional judgement panels. A different “evidence-based” approach in determining the necessary cost to fund the required educational program was also used at this time. The 2005 system has since been recalibrated in 2010 and 2015. The Legislature in 2017 hired different consultants to conduct a new school finance study to again recalibrate funding. All school finance studies conducted by the Legislature can be found on the LSO’s [School Finance website](#).

- **Establishing a School Facilities Commission (SFC) to define adequacy standards for school buildings and facilities.** The SFC routinely assesses statewide school buildings and facilities to identify needs that may impede the delivery of the prescribed statewide educational program. The SFC also approves each school district’s facility plan. Today, the SFC is assisted by the School Facilities Division within the State Construction Department to carry out its charge.

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

## School Foundation Program

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

The School Foundation Program guarantees school districts a certain funding level amount. The “guarantee” can be categorized in three areas: school-level resources (teachers, school administration, supplies and materials etc.), district-level resources (routine maintenance and operations, utilities, central office, etc.), and reimbursements (transportation, special education, out-of-state tuition). School districts receive additional State funding outside the “guarantee” for items such as additional retirement contributions, out-of-state tuition, and specific state grants and programs. School districts also receive federal funds outside of the SFP.

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

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

1. Statewide levy of 12 mills

2. Income (investment income and lease revenue income) from the Common School Account within the Permanent Land Fund
3. Federal Mineral Royalties
4. School district recapture revenue

## **School Capital Construction**

Per the Court's holdings in the *Campbell* decisions, the State is also responsible for school district buildings and facilities. The SFC and the State Construction Department's School Facilities Division are responsible for school district buildings and facilities to ensure they are adequate, efficient, and cost-effective. The Legislature has also established a **Select Committee on School Facilities** to keep apprised on these construction issues. The SFC annually recommends a budget to the Select Committee to address any needs for school district buildings and facilities. School districts receive funding for two categories: major maintenance and capital construction. Major maintenance is derived via a statutory formula and capital construction projects are recommended through a prioritization process established by the SFC.<sup>3</sup>

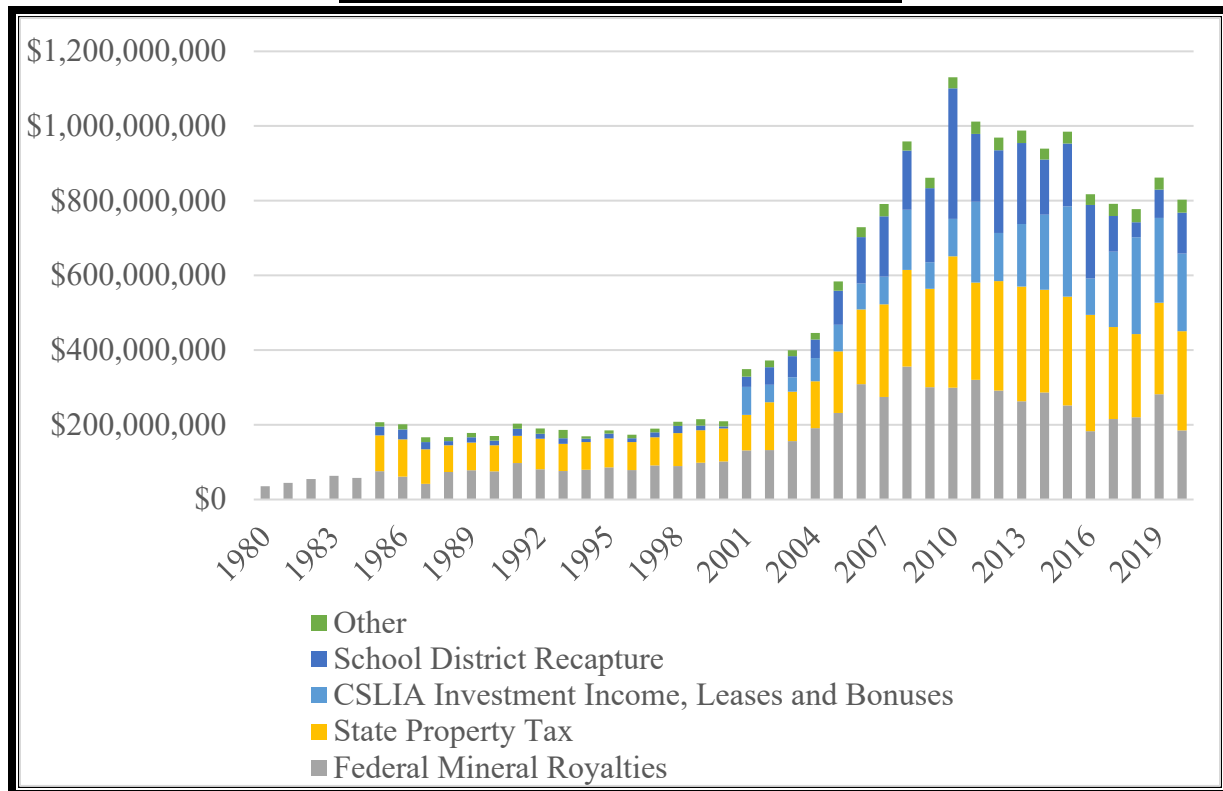
---

<sup>3</sup> See W.S. 21.15.109 and W.S. 21.15.117, respectively.

## School Foundation Program

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

### Revenue by Source (FY 3; : 2 to FY 2020)



Source: October 2020 CREG Report and LSO analysis of STO 2020 Annual Report and WOLFS

Note: Does not included miscellaneous other revenue sources.

### Revenue by Source (FY 2016 to FY 2020)

Fiscal Year	Federal Mineral Royalties	State Property Tax	CSLIA		School District Recapture	Other	Total
			Investment Income, Leases and Bonuses				
2016	\$182,837,225	\$311,325,978	\$97,546,413		\$196,668,988	\$28,756,099	<b>\$817,134,704</b>
2017	\$215,474,656	\$246,243,274	\$201,818,351		\$95,338,664	\$32,655,943	<b>\$791,530,889</b>
2018	\$220,019,057	\$222,846,189	\$259,285,915		\$40,072,912	\$35,285,001	<b>\$777,509,075</b>
2019	\$281,953,516	\$244,766,827	\$227,075,605		\$75,703,620	\$32,470,000	<b>\$861,969,568</b>
2020	\$184,847,004	\$265,900,771	\$207,376,365		\$110,071,809	\$34,385,314	<b>\$802,581,262</b>

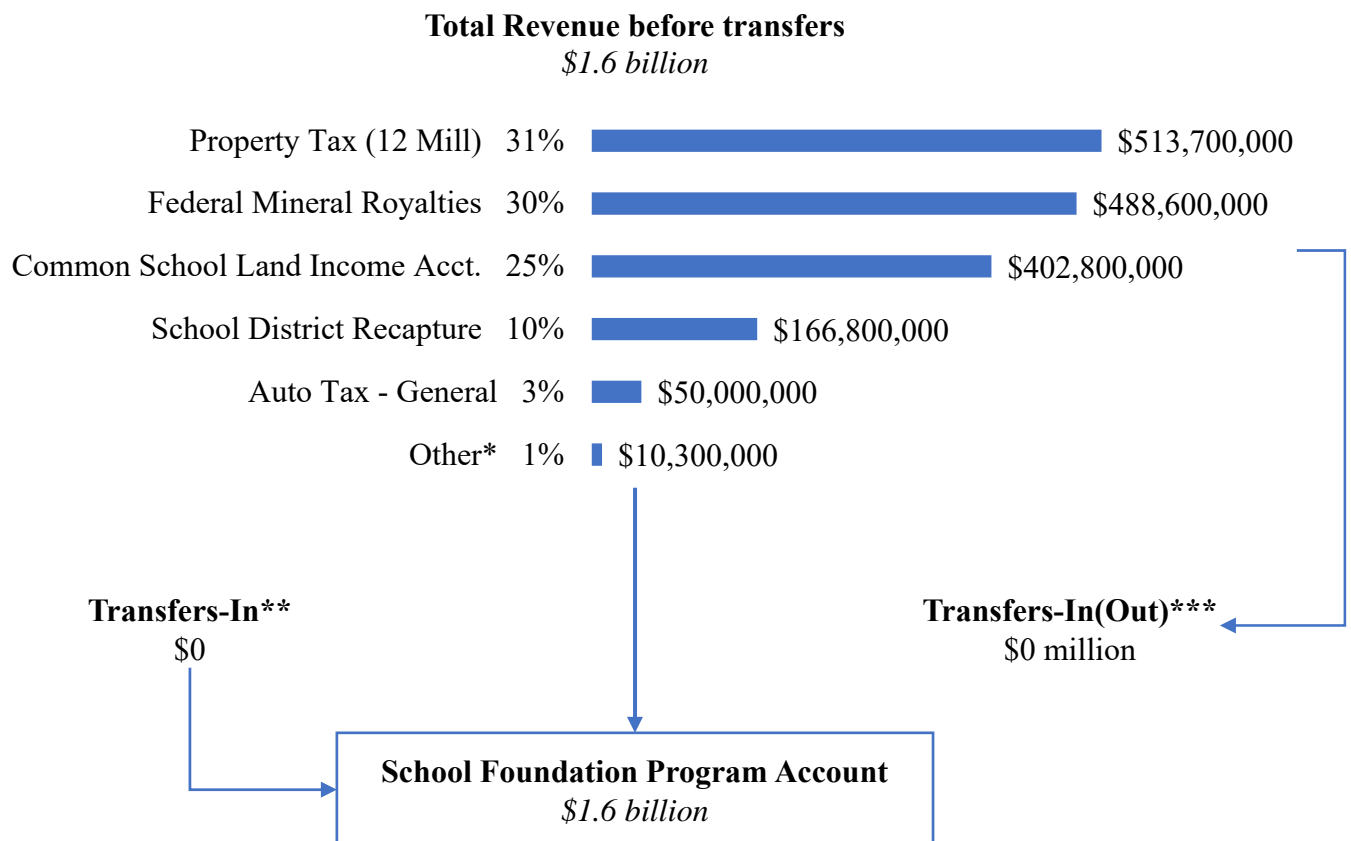


# Revenues for FY2019-2020

## School Foundation Program Account

### W.S. 21-13-306

The School Foundation Program Account (SFP) was established as the primary account for financing education in public schools (W.S. 21-13-306). The SFP receives revenues from numerous sources including federal mineral royalties, statewide ad valorem taxes (12 mills), income deposited into the Common School Land Income Account from investment earnings of the Common School Permanent Land Fund and fees and leases dedicated to state trust lands, as well recapture payments from school districts. In practical terms, the SFP serves as the general fund, or checking account, to fund the school foundation program guarantee for K-12 school district operations.



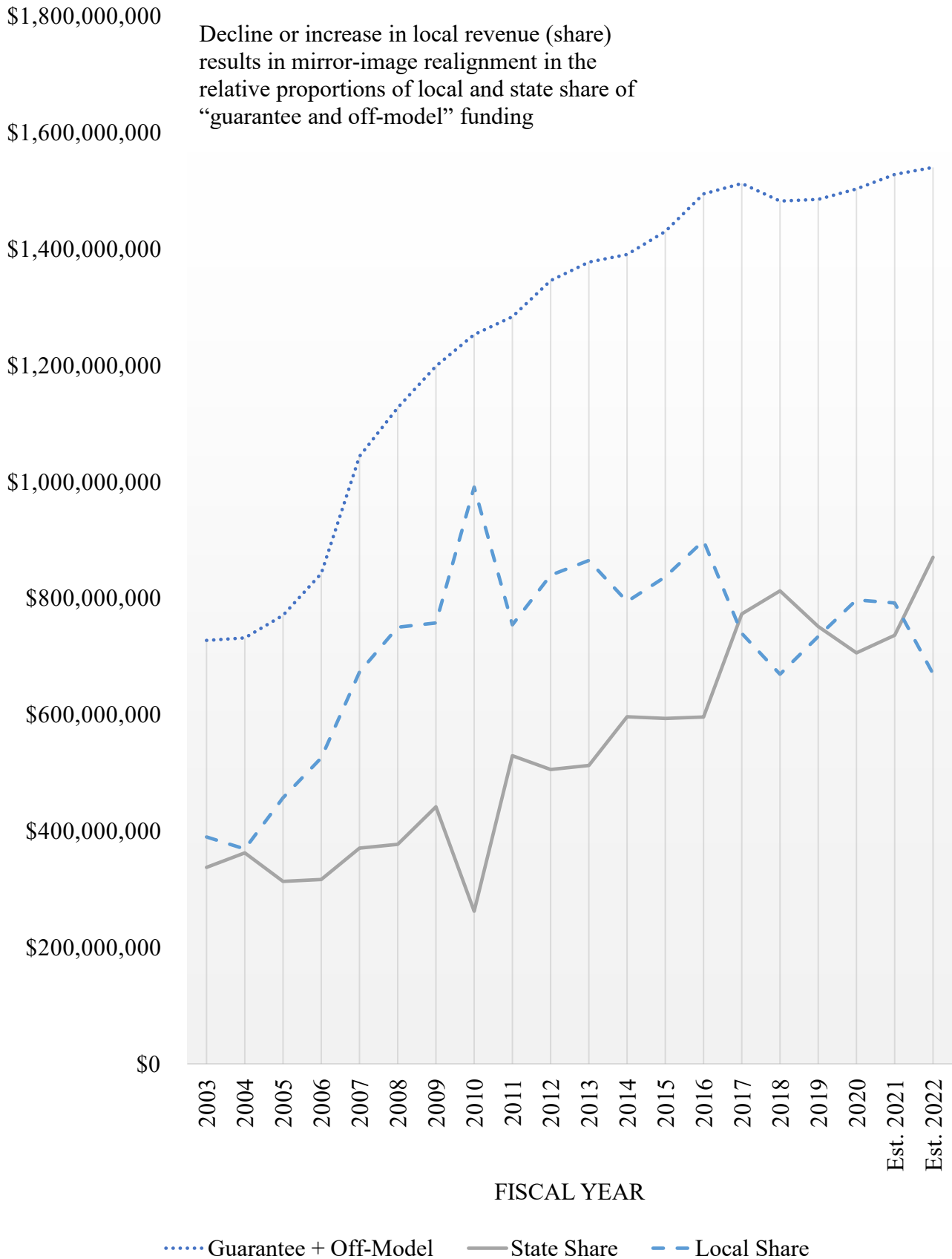
#### Notes:

\* In the chart, *Other* includes penalties, Car Company Tax, federal E-rate revenue, and Pooled Interest.

\*\* Transfers-in to the SFP include *augmentations*, which are additional revenue directed by the Legislature to the account. The Legislature has provided for the Legislative Stabilization Reserve Account to ensure a \$100 million balance each fiscal year until the LSRA balance reaches \$500 million.

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

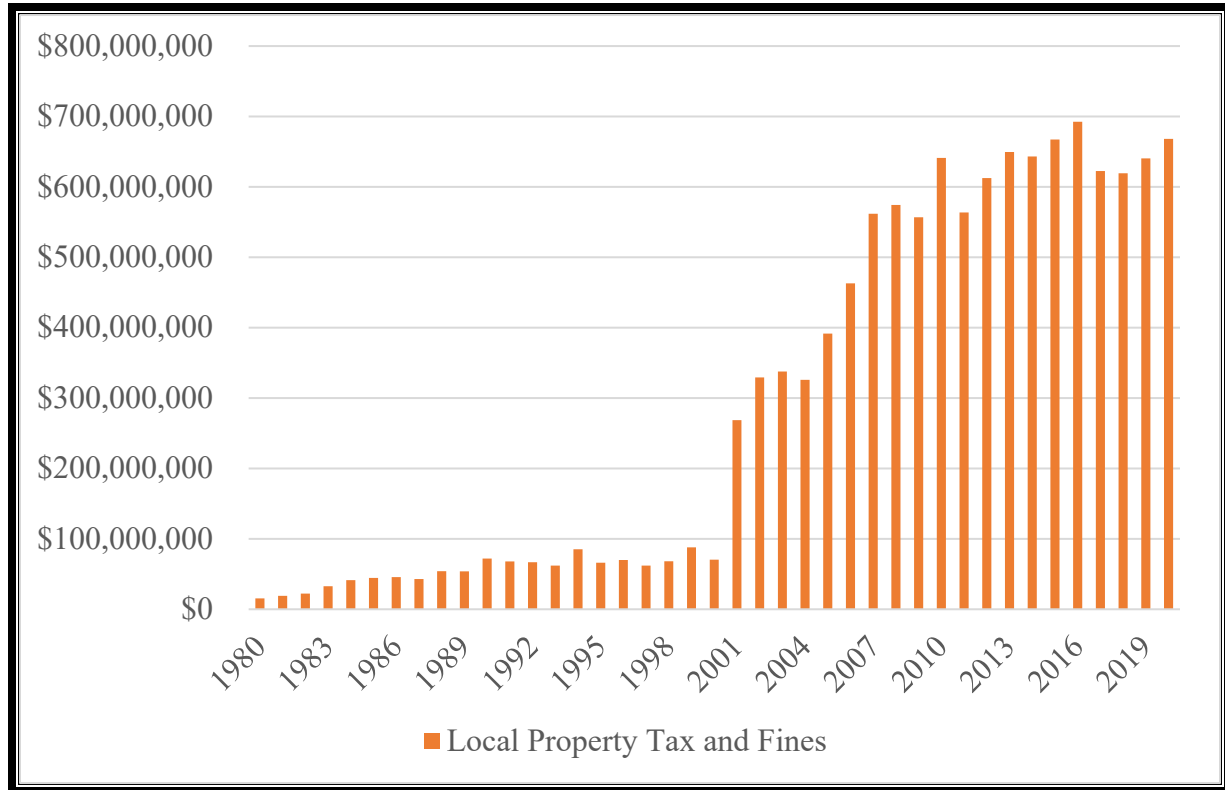
## School Foundation Program Funding



### **Local School Districts**

Local School Districts receive a majority of revenues from local property taxes and fines. This revenue is to be used to maintain schools within each district, per W.S. 21-3-110. Wyoming Statute 21-13-310 identifies the revenues received by local school districts deemed to be "state" revenues."

#### **Revenue by Source (FY 3; : 2'to FY 2020)**



Source: LSO Analysis of Wyoming Department of Education Reporting

Note: Does not included miscellaneous other revenue sources.

#### **Revenue (FY 2016 to FY 2020)**

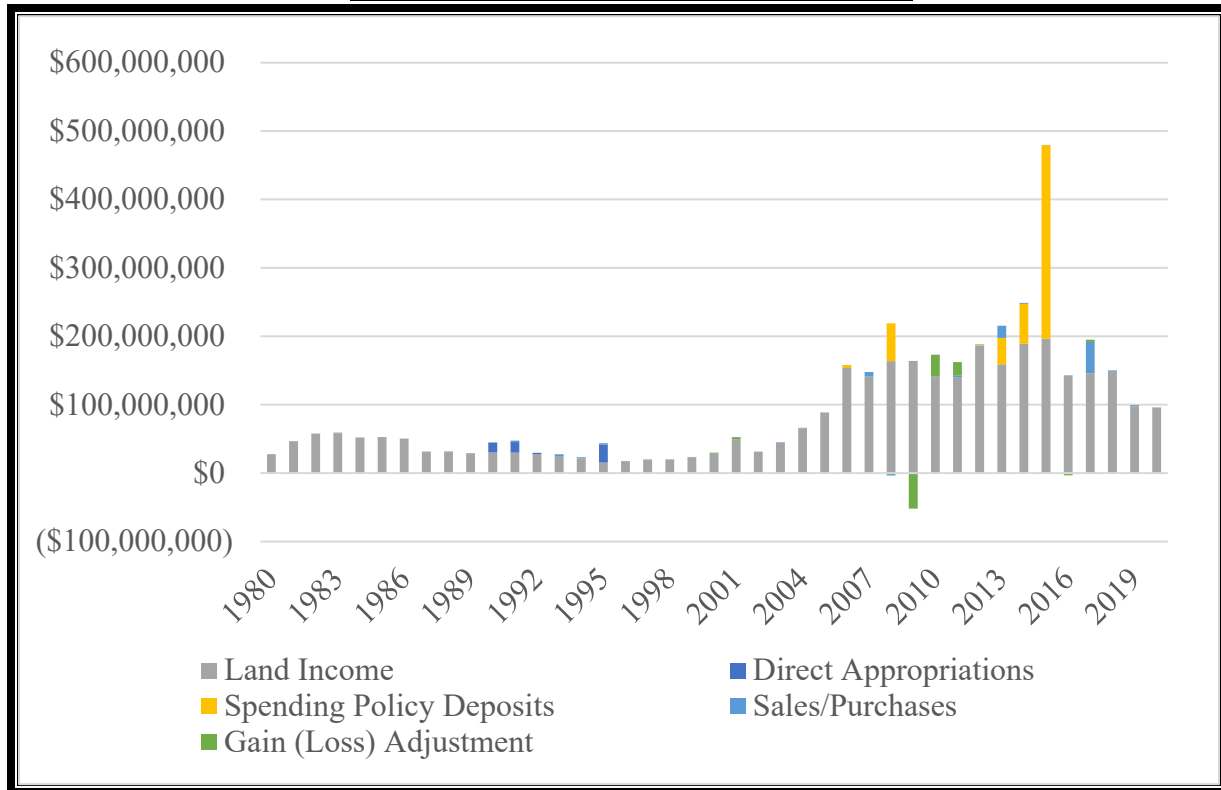
Fiscal Year	Total
2016	\$692,294,252
2017	\$622,380,668
2018	\$619,159,056
2019	\$640,270,392
2020	\$668,087,091

## **Common School Permanent Land Fund**

The Common School Permanent Land Fund (CSPLF) account receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming Constitution or Wyoming statutes.

The CSPLF is an inviolate account. Certain revenue is dedicated for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township), acts of Congress, or accruing from provisions of the Wyoming Constitution or Wyoming statutes and shall be held, appropriated, and disposed of exclusively for that purpose.

### **Revenue by Source (FY 1980 to FY 2020)**



Source: LSO analysis of WOLFS, Historical Files, and STO 2020 Annual Report

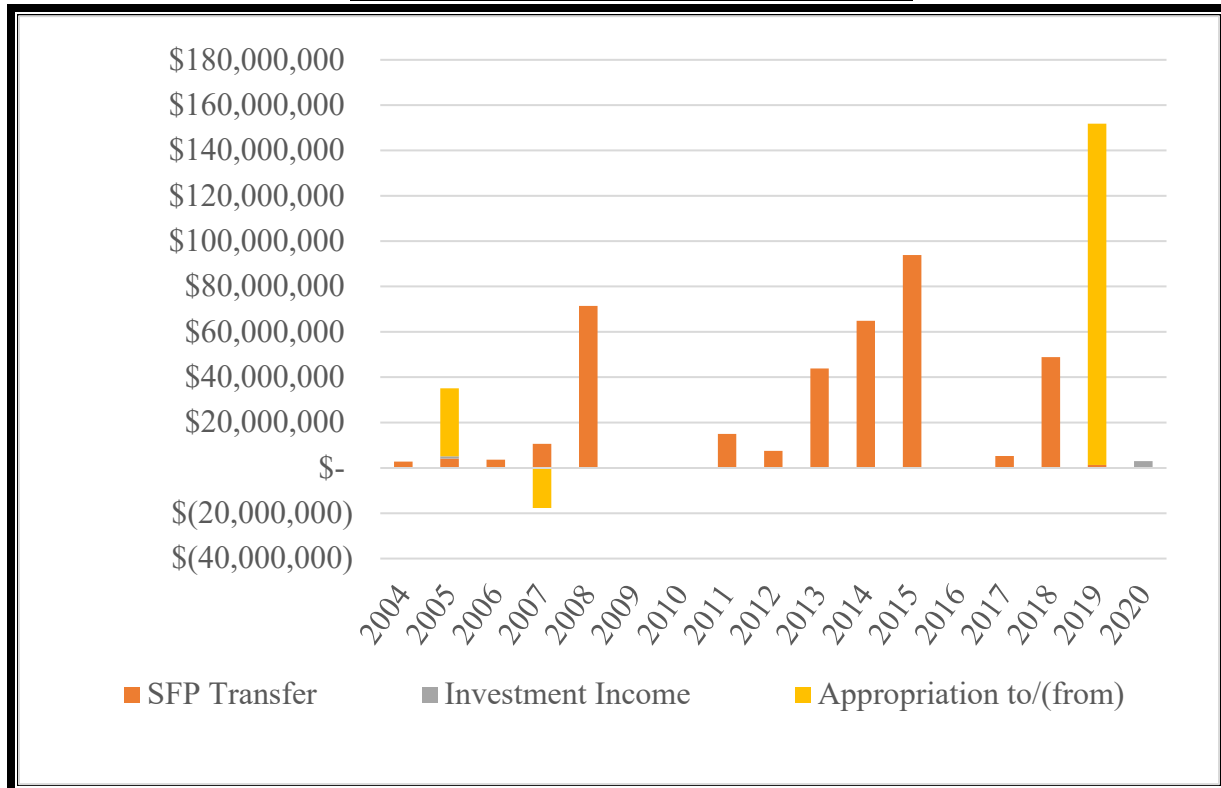
### **Revenue by Source (FY 2016 to FY 2020)**

<b>Fiscal Year</b>	<b>Land Income</b>	<b>Direct Appropriations</b>	<b>Spending Policy Deposits</b>	<b>Sales/Purchases</b>	<b>Gain (Loss) Adjustment</b>	<b>Total</b>
2016	\$142,731,091	\$0	\$0	\$6,700	(\$3,279,069)	<b>\$139,458,722</b>
2017	\$145,706,188	\$0	\$0	\$46,019,661	\$3,279,069	<b>\$195,004,918</b>
2018	\$149,112,379	\$0	\$0	\$1,018,882	\$0	<b>\$150,131,261</b>
2019	\$97,514,617	\$0	\$0	\$1,861,685	\$0	<b>\$99,376,302</b>
2020	\$95,893,484	\$0	\$0	\$4,882	\$0	<b>\$95,898,366</b>

## **Common School Permanent Land Fund Reserve Account**

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

### **Revenue by Source (FY 2004 to FY 2020)**



Source: LSO analysis of DOR 2020 Annual Report.

### **Revenue (FY 2016 to FY 2020)**

<b>Fiscal Year</b>	<b>Total</b>
2016	\$ -
2017	\$ 5,196,584
2018	\$ 48,853,623
2019	\$ 151,819,851
2020	\$ 2,992,525

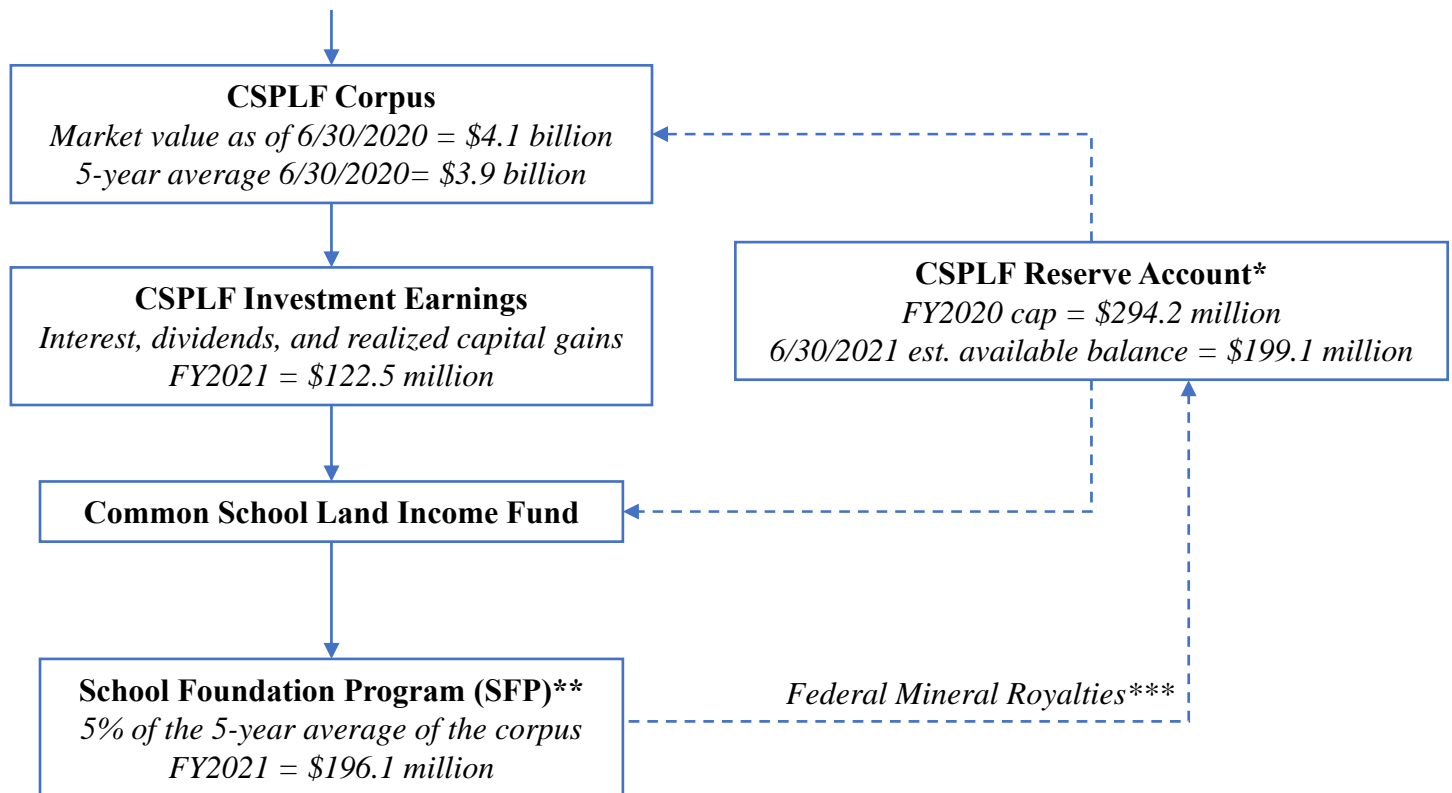
**Estimated Spending Policy Reserve Account for FY2021**  
**Common School Permanent Land Fund (CSPLF)**  
**W.S. 9-4-719**

The **Spending Policy Amount (SPA)** for the CSPLF FY2021 is 5 percent of the five-year average of the value of the corpus.\* W.S. 9-4-719(a) outlines the purpose of the spending policy is:

(a) To establish a spending policy for earnings on permanent fund investments to provide, in descending order of importance:

- (i) Consistent, sustainable flow of earnings for expenditure over time;
- (ii) Protection of the corpus of the permanent funds against inflation; and
- (iii) To the extent practicable, increases in earnings available for expenditure to offset the effects of inflation.

**Sale of school lands, at least 2/3 of production  
and sale of state mineral royalties, easements,  
surface damage payments, etc.**



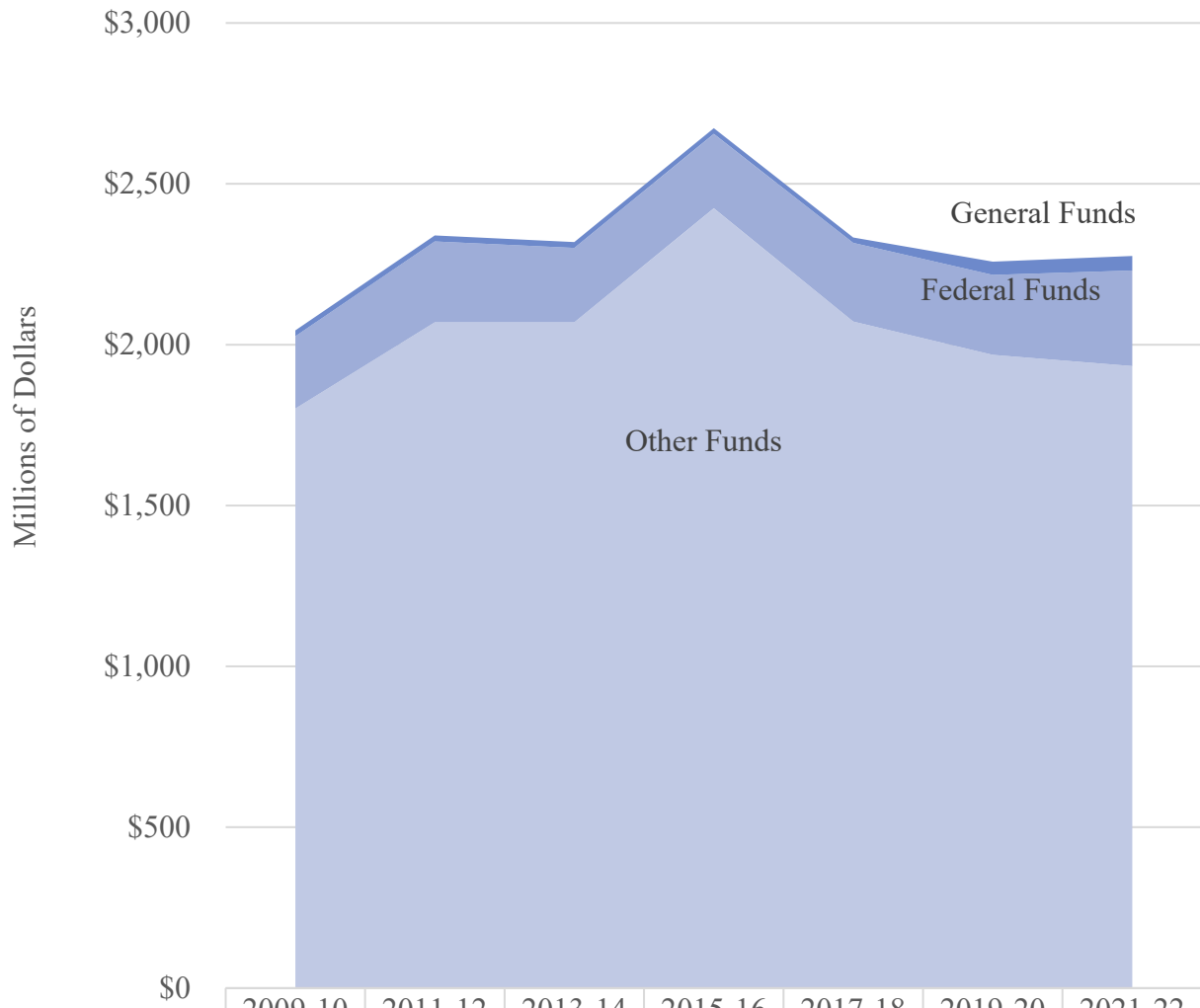
**Notes:**

\*The SPA is “guaranteed” from the CSPLF Reserve Account to the Common School Land Income Fund. The excess within the CSPLF Reserve Account over 150% of the SPA is directed to the CSPLF corpus (automatic appropriation).

\*\*For future years, the SPA will change as follows: FY2020-2024 = 5%, FY2025 = 4.75%, FY2026 = 4.5%

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

**Statewide Historical Appropriations and Annual Percent  
(%) Change  
Education K-12  
FY 2009-10 through 2021-22 Biennia**



	2009-10	2011-12	2013-14	2015-16	2017-18	2019-20	2021-22
■ General Funds	\$18	\$19	\$18	\$18	\$17	\$41	\$45
■ Federal Funds	\$225	\$252	\$231	\$231	\$244	\$249	\$297
■ Other Funds	\$1,801	\$2,070	\$2,070	\$2,424	\$2,072	\$1,968	\$1,934
Other Funds	3.0%	14.9%	0.0%	17.1%	-14.5%	-5.0%	-1.8%
Federal Funds	0.5%	11.8%	-8.0%	-0.1%	5.6%	1.8%	19.5%
General Funds	-78.9%	3.7%	-3.3%	1.5%	-6.6%	142.3%	9.7%

**Note:**

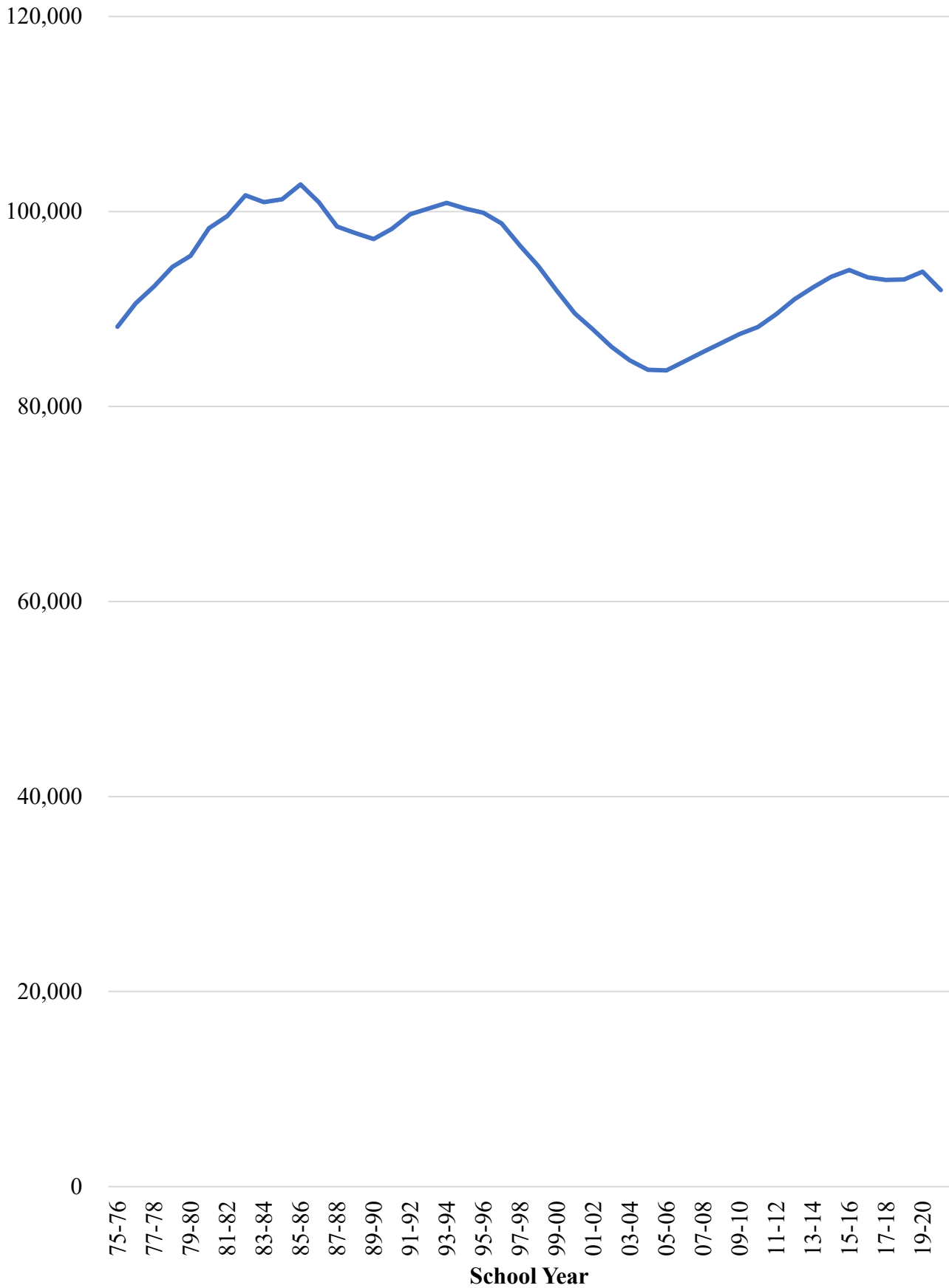
Appropriations include funding for K-12 capital construction, major maintenance, infrastructure and component level projects.

**Historical Wyoming K-12 Education Funding and Enrollment**  
**Fiscal Years 1979 to Est. FY 2022**

Biennium	Fiscal Year	Block Grant Funding Model Guarantee	Off-Model Additional Funding	Total Guarantee & Off-Model	Guarantee & Off-Model		Enrollment	Est per Student
					\$ Change	% Change		
1979-1980	1979	\$116,442,641		\$116,442,641			94,328	\$1,234
	1980	\$149,250,494		\$149,250,494	\$32,807,853	28.18%	95,468	\$1,563
1981-1982	1981	\$184,511,835		\$184,511,835	\$35,261,341	23.63%	98,305	\$1,877
	1982	\$217,096,087		\$217,096,087	\$32,584,253	17.66%	99,541	\$2,181
1983-1984	1983	\$243,883,675		\$243,883,675	\$26,787,588	12.34%	101,665	\$2,399
	1984	\$429,662,678		\$429,662,678	\$185,779,003	76.18%	100,965	\$4,256
1985-1986	1985	\$442,679,118		\$442,679,118	\$13,016,440	3.03%	101,261	\$4,372
	1986	\$462,299,747		\$462,299,747	\$19,620,629	4.43%	102,779	\$4,498
1987-1988	1987	\$465,600,197		\$465,600,197	\$3,300,450	0.71%	100,955	\$4,612
	1988	\$438,057,888		\$438,057,888	(\$27,542,309)	-5.92%	98,455	\$4,449
1989-1990	1989	\$437,319,743		\$437,319,743	(\$738,145)	-0.17%	97,793	\$4,472
	1990	\$446,227,243		\$446,227,243	\$8,907,500	2.04%	97,172	\$4,592
1991-1992	1991	\$453,874,185		\$453,874,185	\$7,646,942	1.71%	98,226	\$4,621
	1992	\$483,832,040		\$483,832,040	\$29,957,855	6.60%	99,734	\$4,851
1993-1994	1993	\$499,643,203		\$499,643,203	\$15,811,163	3.27%	100,313	\$4,981
	1994	\$509,971,887		\$509,971,887	\$10,328,684	2.07%	100,899	\$5,054
1995-1996	1995	\$512,270,196		\$512,270,196	\$2,298,309	0.45%	100,314	\$5,107
	1996	\$516,119,357		\$516,119,357	\$3,849,162	0.75%	99,859	\$5,168
1997-1998	1997	\$515,591,323		\$515,591,323	(\$528,034)	-0.10%	98,777	\$5,220
	1998	\$518,353,657		\$518,353,657	\$2,762,334	0.54%	96,504	\$5,371
1999-2000	1999	\$637,397,507		\$637,397,507	\$119,043,850	22.97%	94,420	\$6,751
	2000	\$642,745,293		\$642,745,293	\$5,347,786	0.84%	91,883	\$6,995
2001-2002	2001	\$641,826,725	\$3,100,000	\$644,926,725	\$2,181,432	0.34%	89,531	\$7,203
	2002	\$692,533,663	\$3,100,000	\$695,633,663	\$50,706,938	7.86%	87,897	\$7,914
2003-2004	2003	\$723,605,545	\$3,800,000	\$727,405,545	\$31,771,881	4.57%	86,117	\$8,447
	2004	\$727,438,317	\$4,100,000	\$731,538,317	\$4,132,772	0.57%	84,741	\$8,633
2005-2006	2005	\$759,471,113	\$11,018,488	\$770,489,602	\$38,951,285	5.32%	83,772	\$9,197
	2006	\$773,434,275	\$68,968,559	\$842,402,834	\$71,913,232	9.33%	83,705	\$10,064
2007-2008	2007	\$1,017,455,724	\$26,066,066	\$1,043,521,790	\$201,118,956	23.87%	84,629	\$12,331
	2008	\$1,095,165,940	\$31,825,063	\$1,126,991,003	\$83,469,213	8.00%	85,578	\$13,169
2009-2010	2009	\$1,161,149,047	\$37,521,778	\$1,198,670,825	\$71,679,822	6.36%	86,519	\$13,854
	2010	\$1,215,994,722	\$36,962,169	\$1,252,956,891	\$54,286,066	4.53%	87,420	\$14,333
2011-2012	2011	\$1,248,850,620	\$34,559,129	\$1,283,409,749	\$30,452,859	2.43%	88,165	\$14,557
	2012	\$1,307,482,050	\$37,953,126	\$1,345,435,177	\$62,025,427	4.83%	89,476	\$15,037
2013-2014	2013	\$1,342,271,233	\$35,011,116	\$1,377,282,350	\$31,847,173	2.37%	90,990	\$15,137
	2014	\$1,348,684,661	\$41,756,927	\$1,390,441,588	\$13,159,238	0.96%	92,218	\$15,078
2015-2016	2015	\$1,377,963,339	\$51,921,391	\$1,429,884,730	\$39,443,142	2.84%	93,303	\$15,325
	2016	\$1,441,473,942	\$52,941,936	\$1,494,415,878	\$64,531,147	4.51%	94,002	\$15,898
2017-2018	2017	\$1,459,132,714	\$53,211,749	\$1,512,344,463	\$17,928,585	1.20%	93,261	\$16,216
	2018	\$1,468,146,239	\$13,918,108	\$1,482,064,347	(\$30,280,116)	-2.00%	92,976	\$15,940
2019-2020	2019	\$1,470,592,721	\$14,679,939	\$1,485,272,660	\$3,208,314	0.22%	93,029	\$15,966
	2020	\$1,486,643,038	\$16,304,385	\$1,502,947,423	\$17,674,762	1.19%	93,832	\$16,017
2021-2022	Est. 2021	\$1,507,200,000	\$20,728,000	\$1,527,928,000	\$24,980,577	1.66%	91,938	\$16,619
	Est. 2022	\$1,519,300,000	\$20,728,000	\$1,540,028,000	\$12,100,000	0.79%	91,938	\$16,751



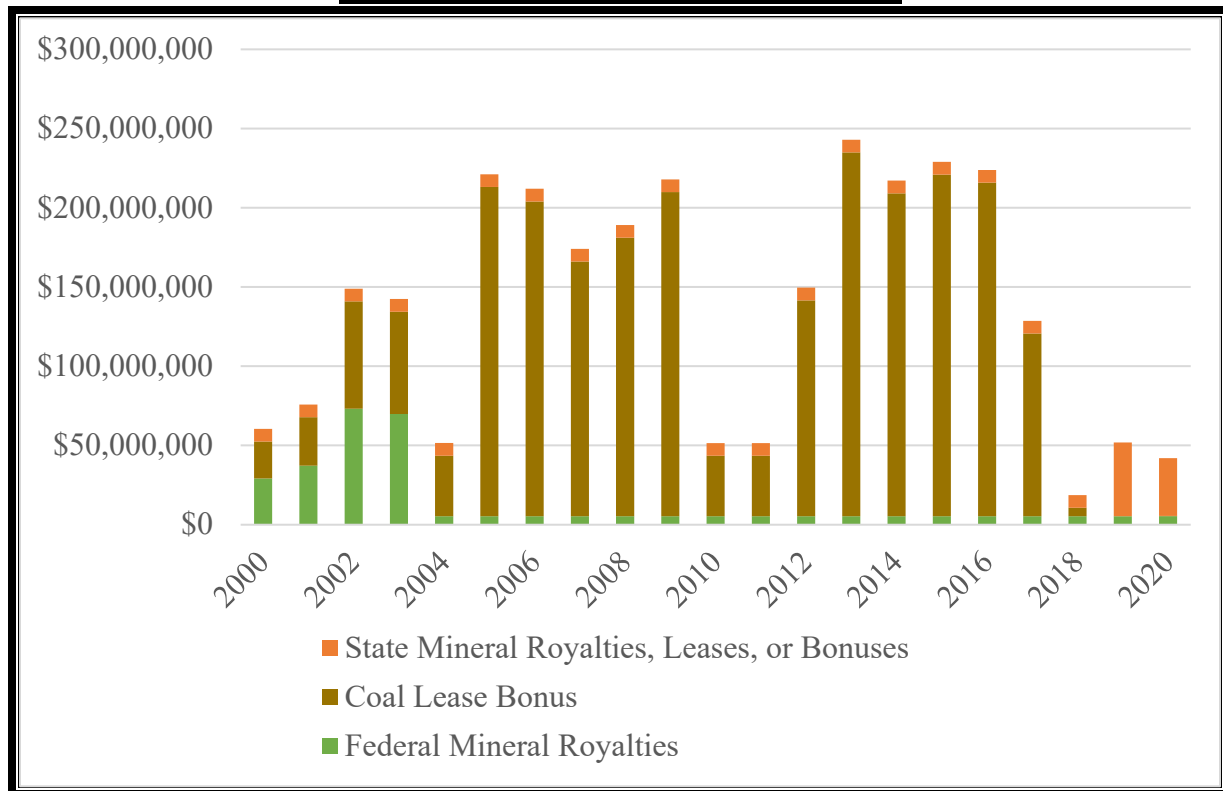
**Historical Wyoming K-12 School District Student Enrollment:  
School Years 1975-76 to 2020-21**



### **School Capital Construction Account**

The School Capital Construction Account (SCCA) was created by W.S. 21-15-111(a)(i) to be used to fund K-12 school district capital construction, major maintenance, and the operations of the school facilities commission and state construction department's school facilities division. The SCCA receives revenues from federal mineral royalties, coal lease bonuses, and state mineral royalties, leases, or bonuses.

#### **Revenue by Source (FY 2000 to FY 2020)**



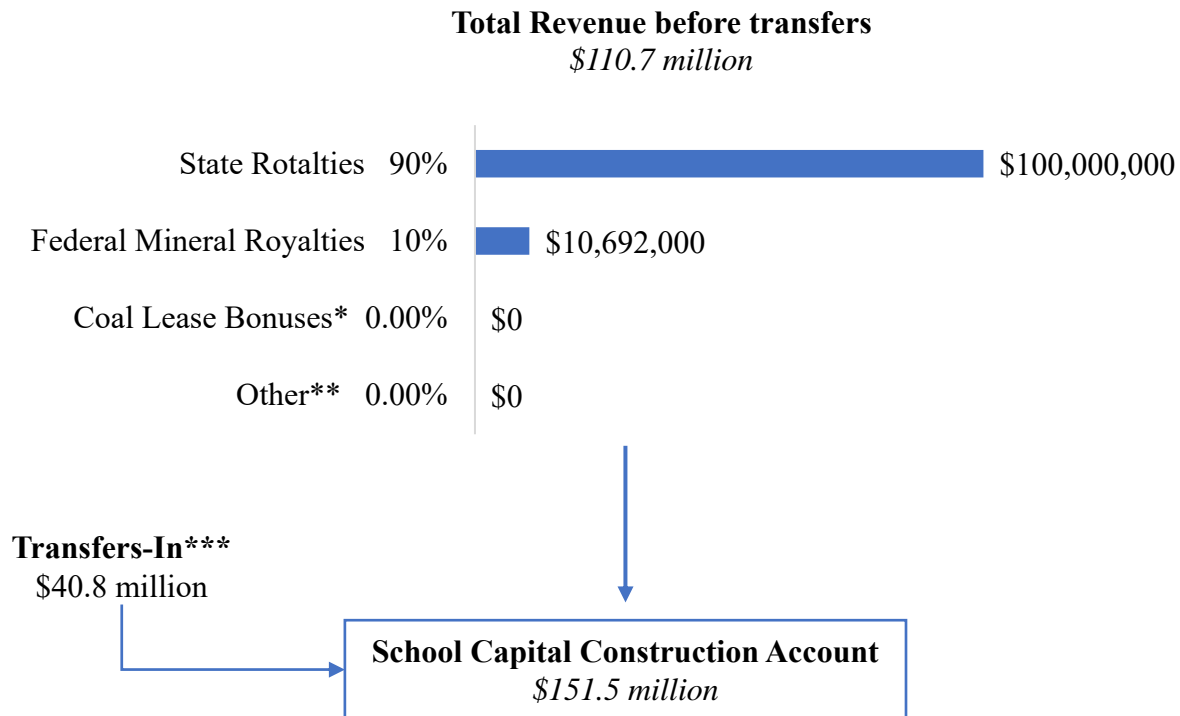
Source: Source: October 2020 CREG Report and LSO analysis of STO 2020 Annual Report and WOLFS

#### **Revenue by Source (FY 2016 to FY 2020)**

<b>Fiscal Year</b>	<b>Federal Mineral Royalties</b>	<b>Coal Lease Bonus</b>	<b>State Mineral Royalties, Leases, or Bonuses</b>	<b>Total</b>
2016	\$ 5,346,000	\$ 210,481,963	\$ 8,000,000	<b>\$ 223,827,963</b>
2017	\$ 5,346,000	\$ 115,287,115	\$ 8,000,000	<b>\$ 128,633,115</b>
2018	\$ 5,346,000	\$ 5,309,756	\$ 8,000,000	<b>\$ 18,655,756</b>
2019	\$ 5,346,000	\$ -	\$ 46,512,642	<b>\$ 51,858,642</b>
2020	\$ 5,346,000	\$ 184,320	\$ 36,500,000	<b>\$ 42,030,320</b>

## Revenues for FY2019-2020 School Capital Construction Account W.S. 21-15-111

The School Capital Construction Account (SCCA) is the primary account to fund K-12 school district capital construction, major maintenance, and the operations of the School Facilities Commission and State Construction Department School Facilities Division (W.S. 21-15-111(a)(i)). This account benefits from coal lease bonus revenues and federal mineral royalties, state royalties and, if necessary, transfers.



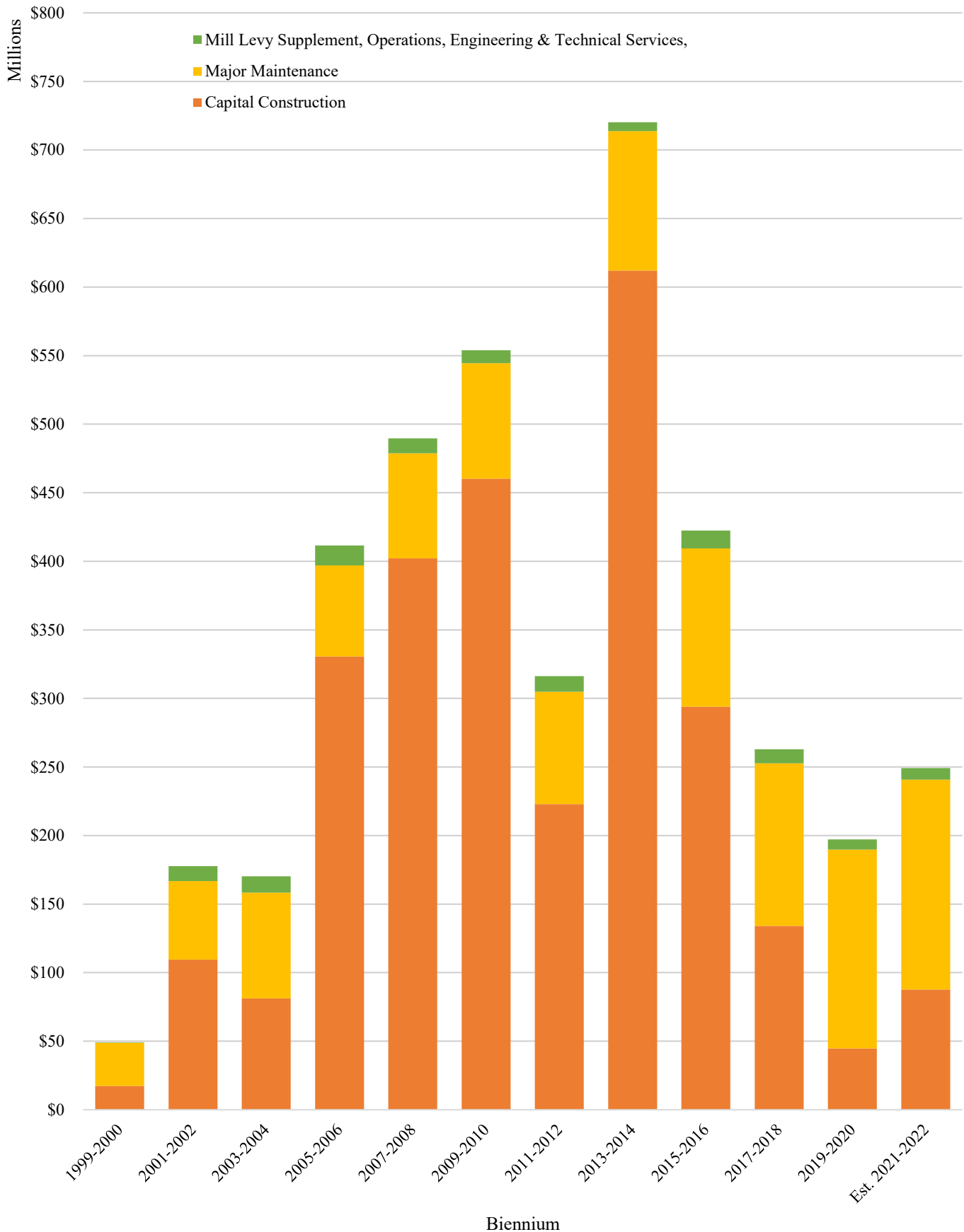
### Notes:

\*For FY2019, any coal lease bonus would go to the School Foundation Program Reserve Account.

\*\* In the chart, *Other* includes revenue from school districts for infrastructure agreements.

\*\*\* Transfers-in to the SCCA include *augmentations*, which are additional revenue directed by the Legislature to the account.

## Summary of K-12 School Capital Construction Appropriations (Net Reversions) FY 1999-2000 Biennium to FY 2021-2022 Biennium





---

## **Higher Education**

### **University of Wyoming**

#### **History**

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

#### **Funding**

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

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

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

### **Community Colleges**

#### **History**

Wyoming’s community college system has seven community college districts that were established over a twenty-three year period starting in 1945. They are listed as follows: Casper College in Casper, 1945; Northwest College in Powell, 1946; Eastern Wyoming College in Torrington, 1948; Sheridan College (Northern Wyoming Community College District) in Sheridan, 1948; Western Wyoming Community College in Rock Springs, 1959; Central Wyoming College in Riverton, 1966; and Laramie County Community College in Cheyenne, 1968. In 1951, the Community College Commission (Commission) was established. The Commission was an advisory board and provided a forum by which colleges and other stakeholders could study and recommend adjustments to the system on an ongoing basis, including how to maintain consistency and standards among the colleges and with UW. The Commission has undergone several legislative reorganizations since 1951. Currently, the Commission is comprised of seven members,

appointed by the Governor with the consent of the Wyoming Senate. The Commission's duties are divided into six "functions", including general, coordinating, administrative, approval, review/reporting, and implementation functions. Statute specifies that decision making authority related to the operation of the colleges not specifically granted to the Commission are reserved for the college district Board. Each board has seven members and is guided by W.S. 21-18-201 through 21-18-319.

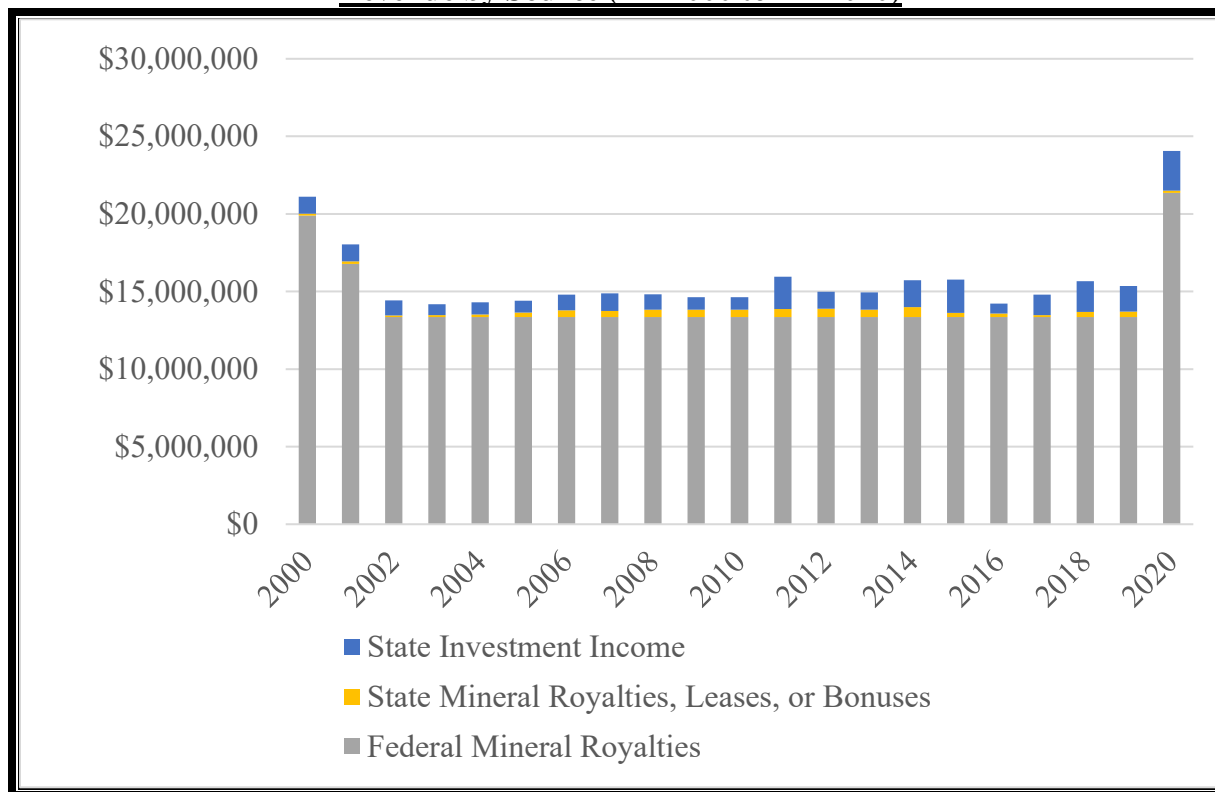
### **Funding**

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

## University of Wyoming

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

### Revenue by Source (FY 2000 to FY 2020)



Source: October 2020 CREG Report and LSO Analysis of University of Wyoming Reporting

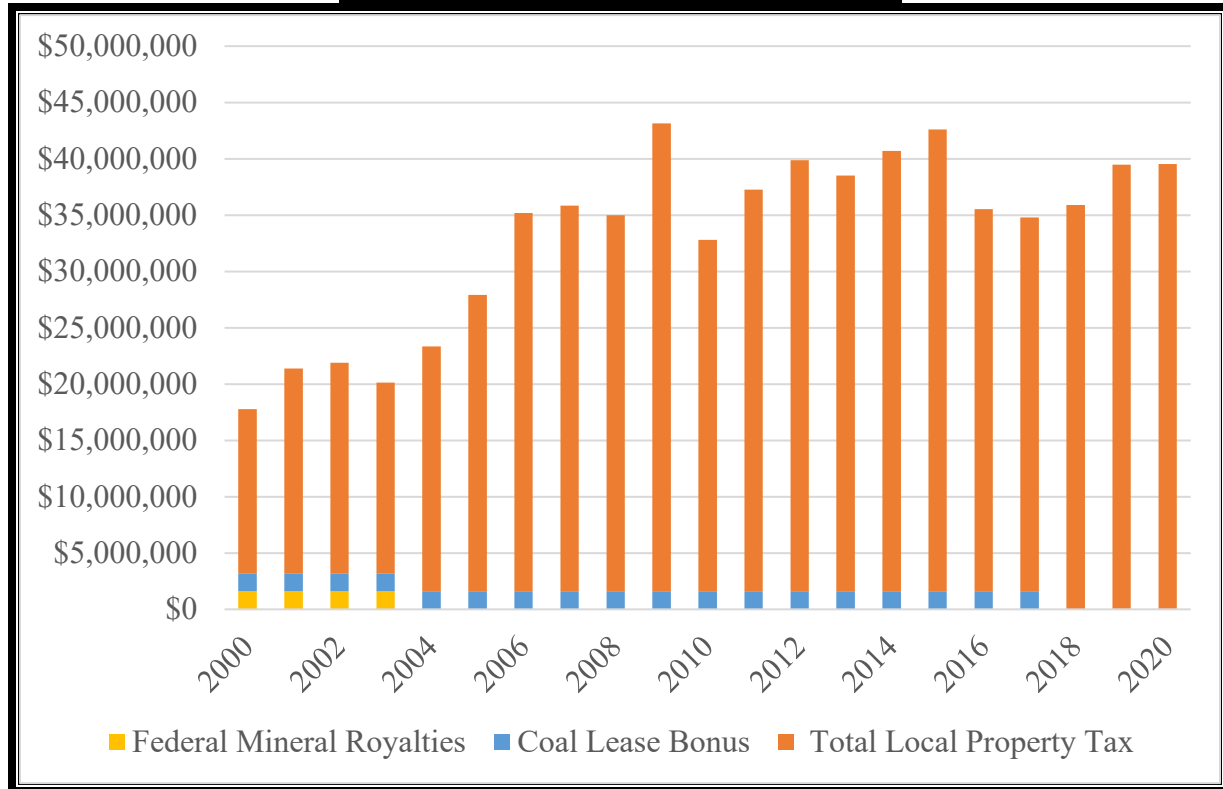
### Revenue by Source (FY 2016 to FY 2020)

Fiscal Year	Federal Mineral Royalties	State Mineral		State Investment Income	Total
		Royalties, Leases, or Bonuses			
2016	\$13,365,000	\$ 216,523	\$	649,702	<b>\$14,231,225</b>
2017	\$13,365,000	\$ 108,601	\$	1,315,779	<b>\$14,789,380</b>
2018	\$13,365,000	\$ 323,323	\$	1,980,344	<b>\$15,668,667</b>
2019	\$13,365,000	\$ 331,505	\$	1,664,864	<b>\$15,361,369</b>
2020	\$21,365,000	\$ 130,776	\$	2,564,971	<b>\$24,060,747</b>

## **Wyoming Community Colleges**

Community Colleges in Wyoming receive revenue from a variety of sources. The data below only reflects revenue and distributions passed through by the State and does not include appropriations, own source revenue, or other miscellaneous revenue and fees. The revenue below displays federal mineral royalties, coal lease bonuses, and local property taxes. The local property tax is comprised of a 4 mill levy as well as an optional addition 1 mill levy, totaling up to 5 mills. Under W.S. 21-18-202(c), this revenue is used to support operation and maintenance for the different community colleges across the state.

**Revenue by Source (FY 2000 to FY 2020)**



Source: October 2020 CREG Report and LSO Analysis of WCCC Reporting

**Revenue by Source (FY 2016 to FY 2020)**

<b>Fiscal Year</b>	<b>Coal Lease Bonus</b>	<b>Local Property Tax</b>	<b>Total</b>
2016	\$ 1,600,000	\$ 33,935,116	<b>\$ 35,535,116</b>
2017	\$ 1,600,000	\$ 33,184,115	<b>\$ 34,784,115</b>
2018	\$ -	\$ 35,894,533	<b>\$ 35,894,533</b>
2019	\$ 50,000	\$ 39,426,714	<b>\$ 39,476,714</b>
2020	\$ 50,000	\$ 39,494,532	<b>\$ 39,544,532</b>

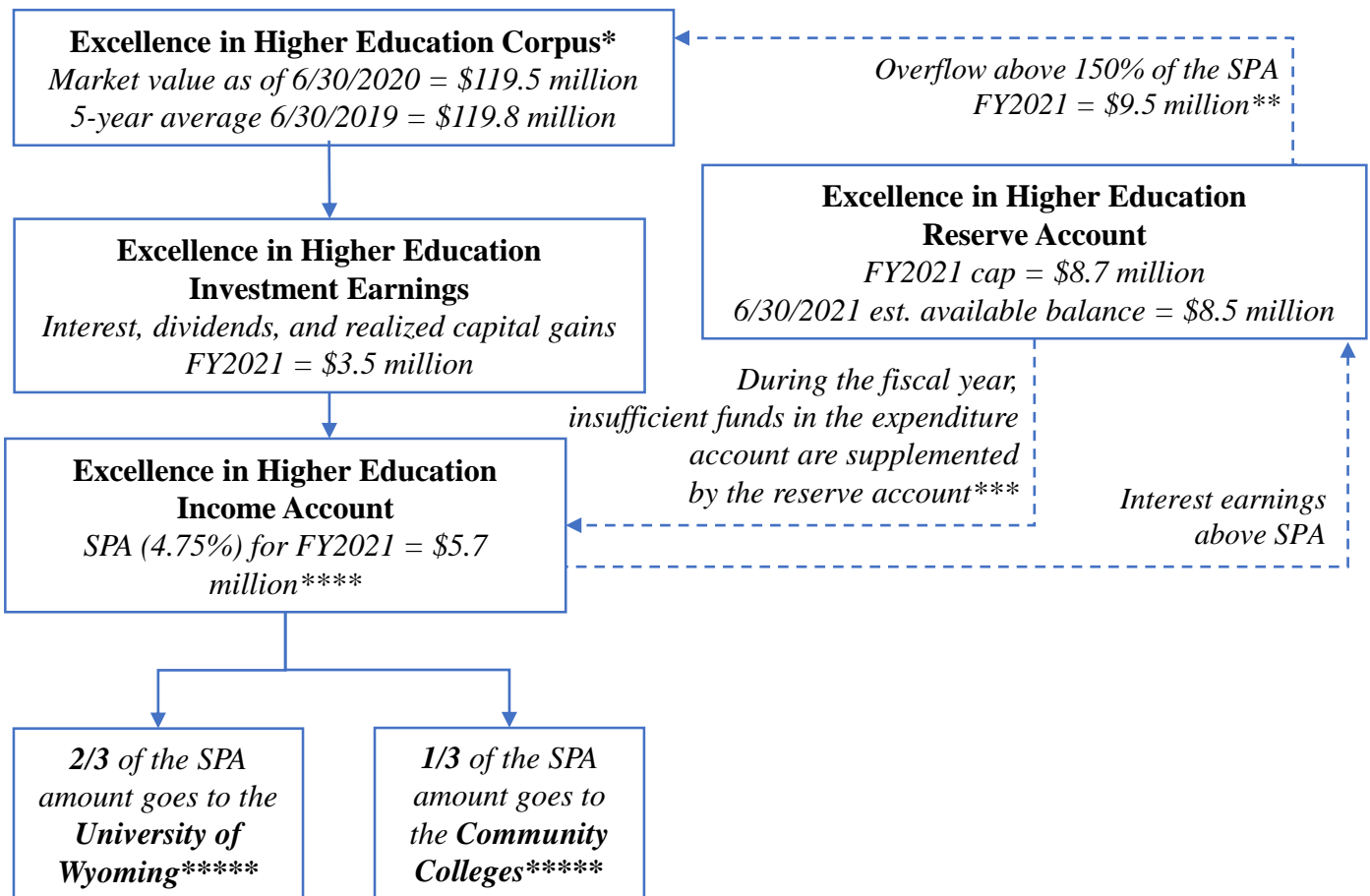


# **Spending Policy Reserve Account for FY2021** **Excellence in Higher Education Endowment Program** **W.S. 9-4-719**

The **Spending Policy Amount (SPA)** for the Higher Education Endowment Program for FY2021 is 4.75% of the 5-year average market value of the Excellence in Higher Education corpus. W.S. 9-4-719(a) outlines the purpose of the spending policy:

(a) To establish a spending policy for earnings on permanent fund investments to provide, in descending order of importance:

- (i) Consistent, sustainable flow of earnings for expenditure over time;
- (ii) Protection of the corpus of the permanent funds against inflation; and
- (iii) To the extent practicable, increases in earnings available for expenditure to offset the effects of inflation.



**Notes:**

\*A portion of the federal mineral royalties over the \$200 million cap that would have been deposited in the School Foundation Program Account were deposited in the Excellence in Higher Education fund (corpus) until the maximum of \$105 million was achieved. It was fully funded in FY2008.

\*\* 2018 Session Laws, Ch.134, Sec. 300(e) specifies no funds within the reserve account shall be credited to the corpus between March 15, 2018 and June 30, 2020.

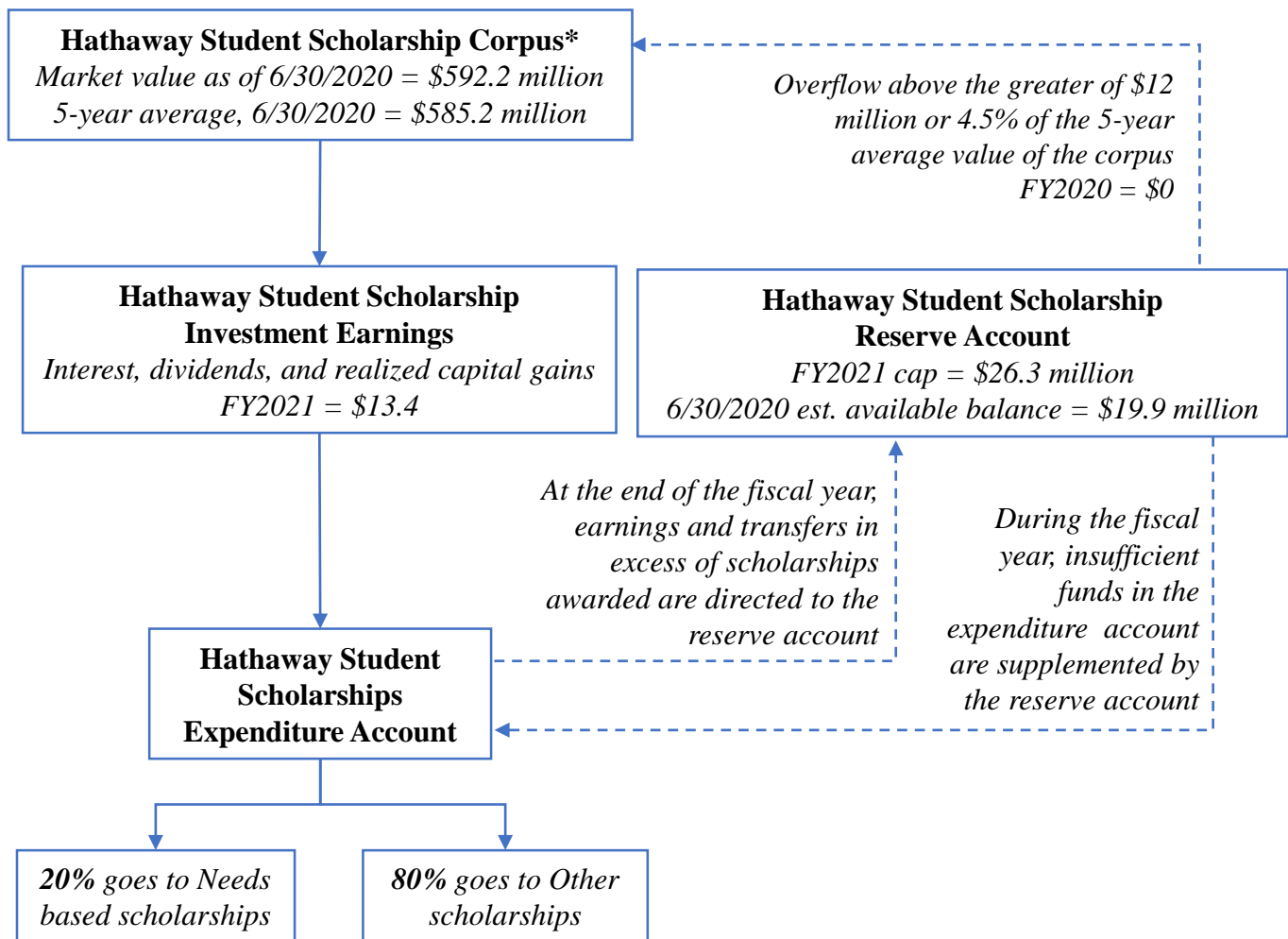
\*\*\* Pursuant to W.S. 9-4-719(n) the supplement for insufficient funds from the Excellence in Higher Education Reserve Account is limited to one-half of the difference between the investment income earned and the SPA.

\*\*\*\* STO reported a correction to the distribution amount for FY2019 of approximately \$185,000 that impacts the FY2020 distribution amount.

\*\*\*\*\* Pursuant to W.S. 21-16-1201(c), the institutions shall only expend 90% of the distributions in fiscal years in which the SPA is reached or exceeded.

# **Spending Policy Reserve Account for FY2021** **Hathaway Student Scholarship Endowment Program** **W.S. 21-16-1302**

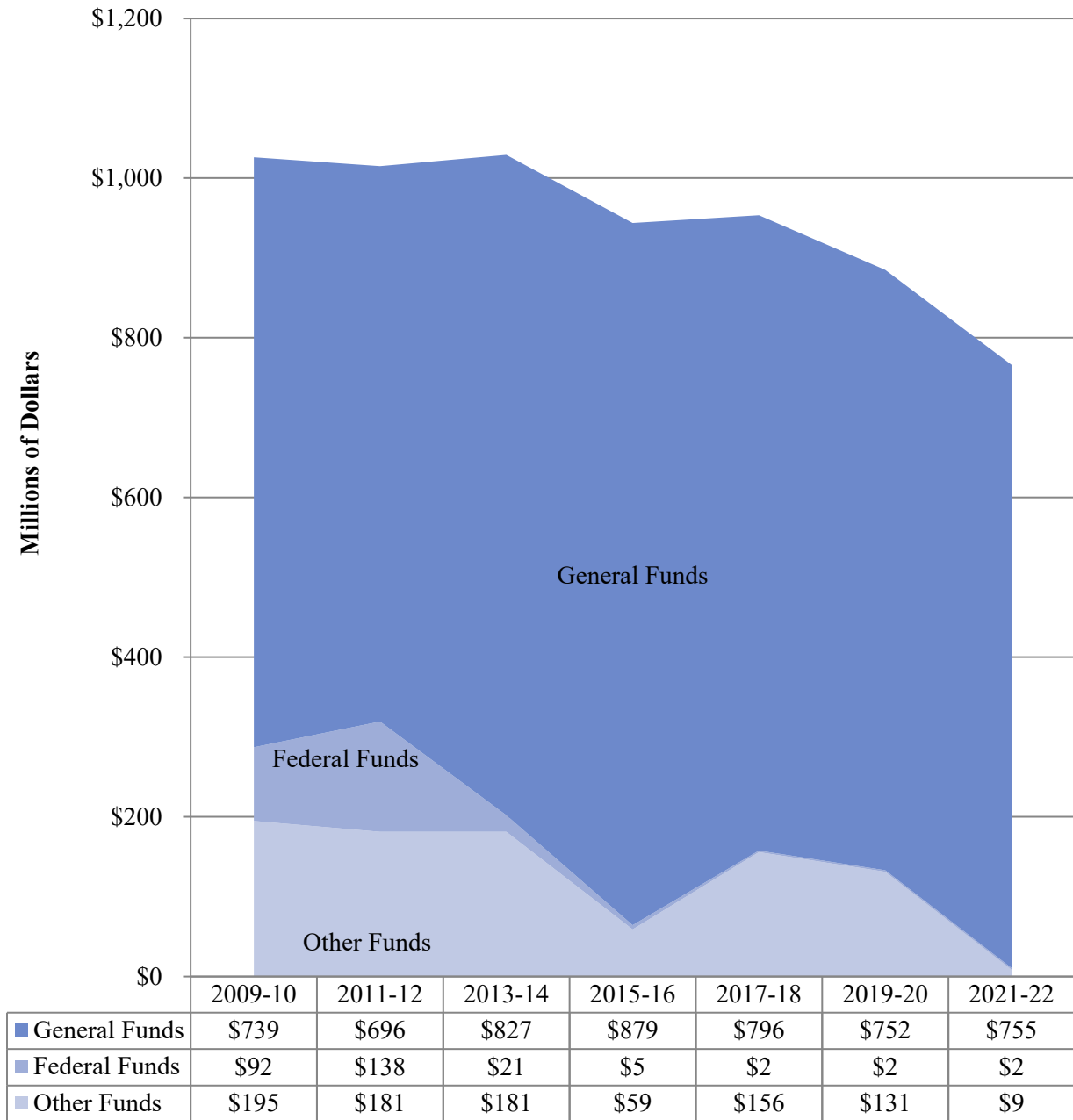
The **Spending Policy Amount** (SPA) for this account is established as the amount necessary to fund scholarships for Wyoming students to attend the University of Wyoming and community colleges, if students meet legislatively established criteria, pursuant to W.S. 21-16-1303 through 1306.



**Notes:**

\*A portion of the federal mineral royalties over the \$200 million cap that would have been deposited in the School Foundation Program Account were deposited in the Hathaway Student Scholarship fund (corpus) until the maximum of \$400 million was achieved. It was fully funded in FY2007. Pursuant to 2008 Session Laws, Ch. 48, Section 3, Section 027, Footnote 2, an additional \$50 million was appropriated from the federal coal lease bonus sales to the Hathaway Student Scholarship fund (corpus).

**Statewide Historical Appropriations  
Education UW & Comm. Colleges  
FY 2009-10 through 2021-22 Biennia**



**Note:**

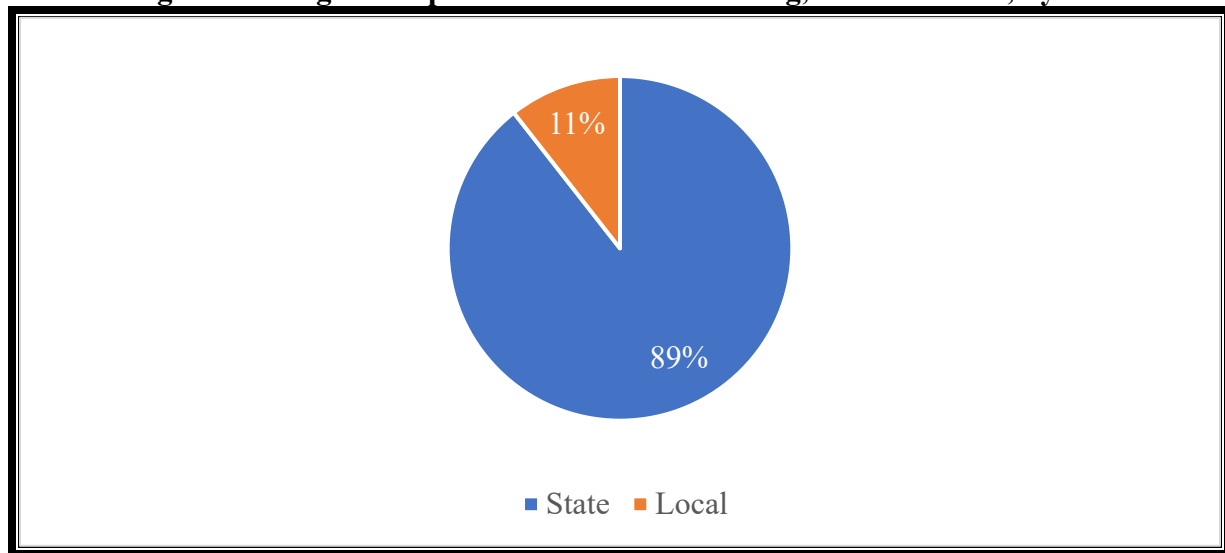
Appropriations include funding for capital construction, major maintenance, and endowment appropriations.

## **Higher Education Capital Construction**

For capital construction projects, both the UW and the community colleges are part of the state funded capital construction process. UW and the Community College Commission submit their requests to the State Construction Department. All capital construction requests are then presented to the State Building Commission who then votes on each project and submits these recommendations to the Governor. During the budget process, the Governor makes his recommendations to the Legislature and each project is then considered by the Joint Appropriations Committee. Historically, higher education capital construction projects have been funded by the Legislature with a combination of state and local funding. On occasion, projects will receive federal funding as well.

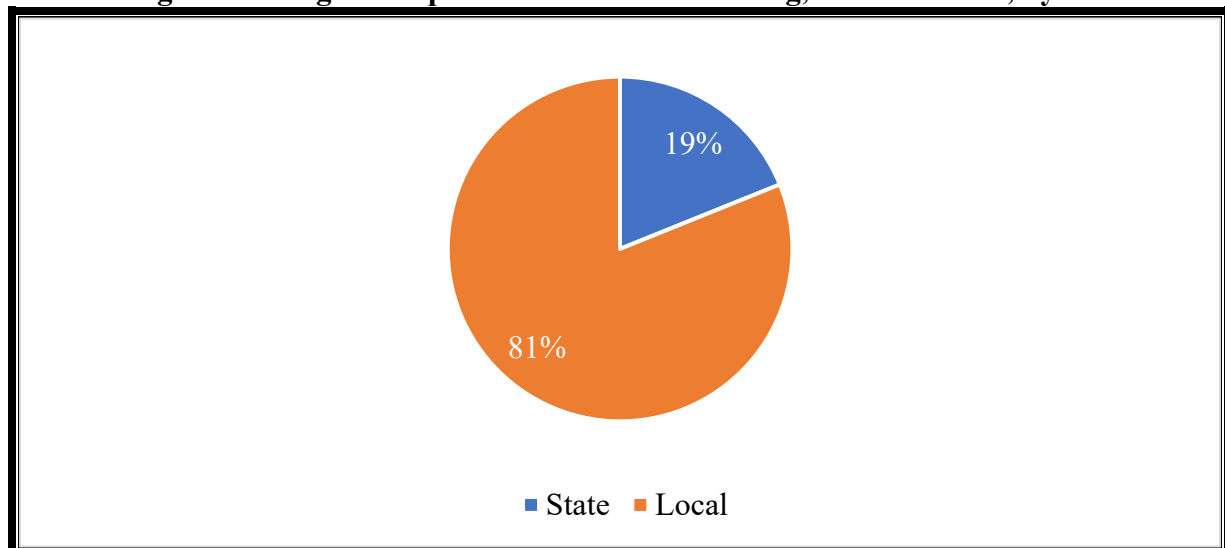
### **University of Wyoming**

**Average Percentage of Capital Construction Funding, FY 2005-2020, by Source.**



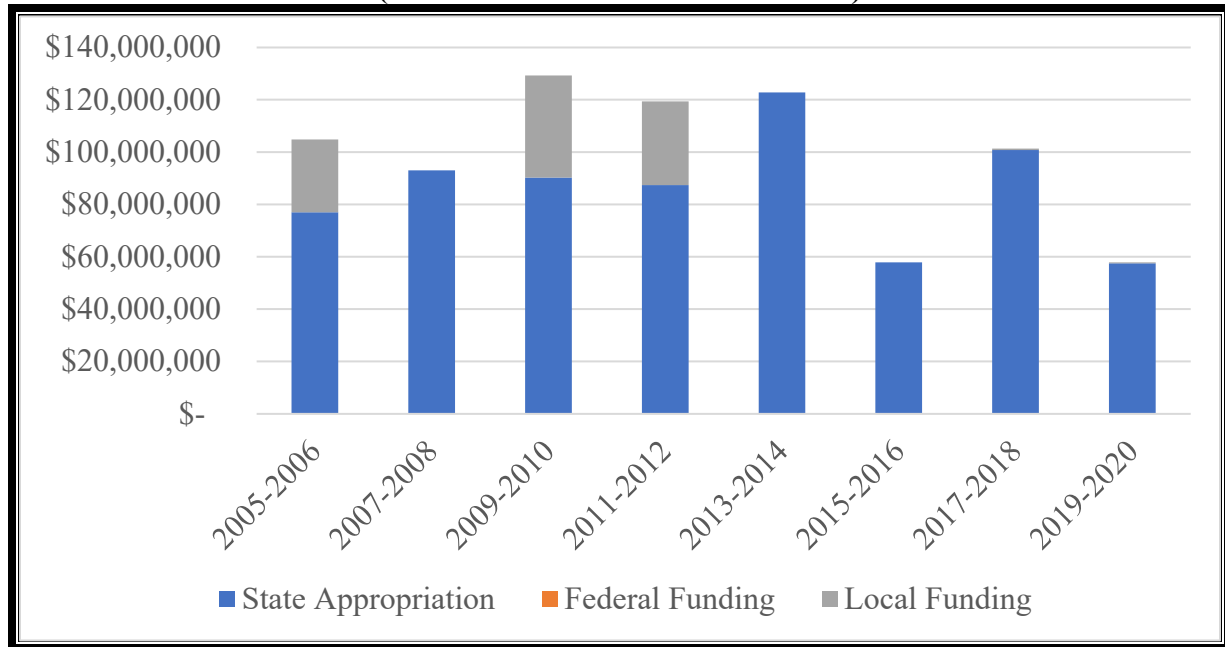
### **Community Colleges**

**Average Percentage of Capital Construction Funding, FY 2005-2020, by Source.**

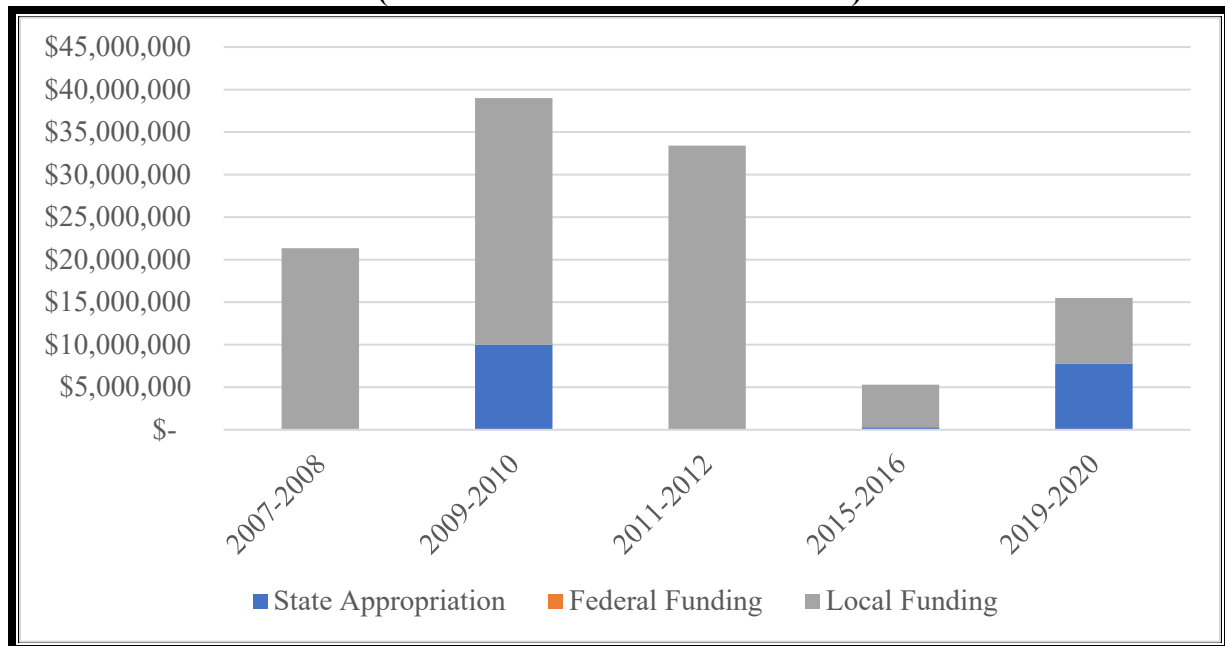


## Historic Capital Construction Funding

**University of Wyoming Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**

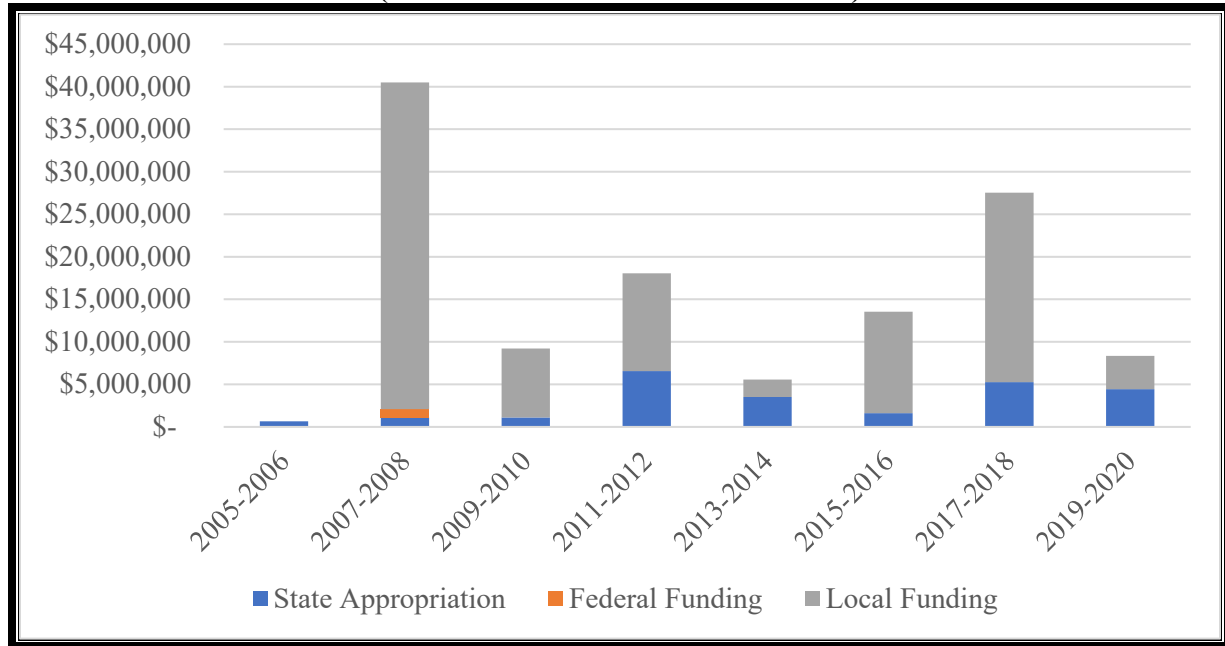


**Casper College Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**

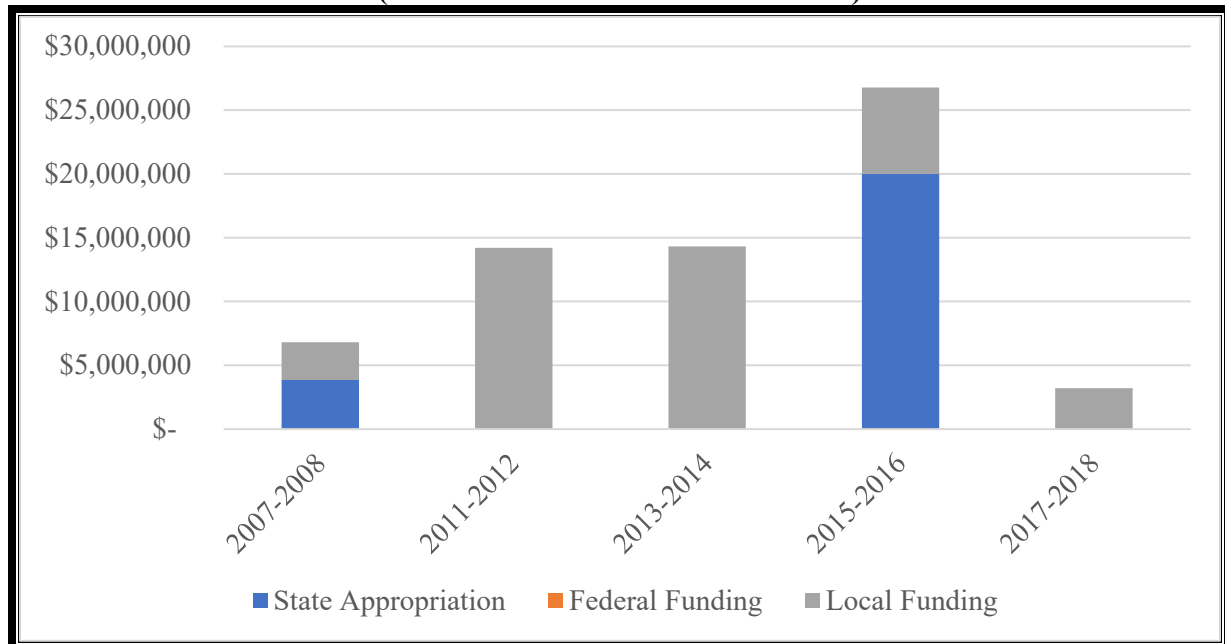


Note: There were no capital construction projects funding in BFY 2005-2006 for Casper College.

**Central Wyoming College Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**

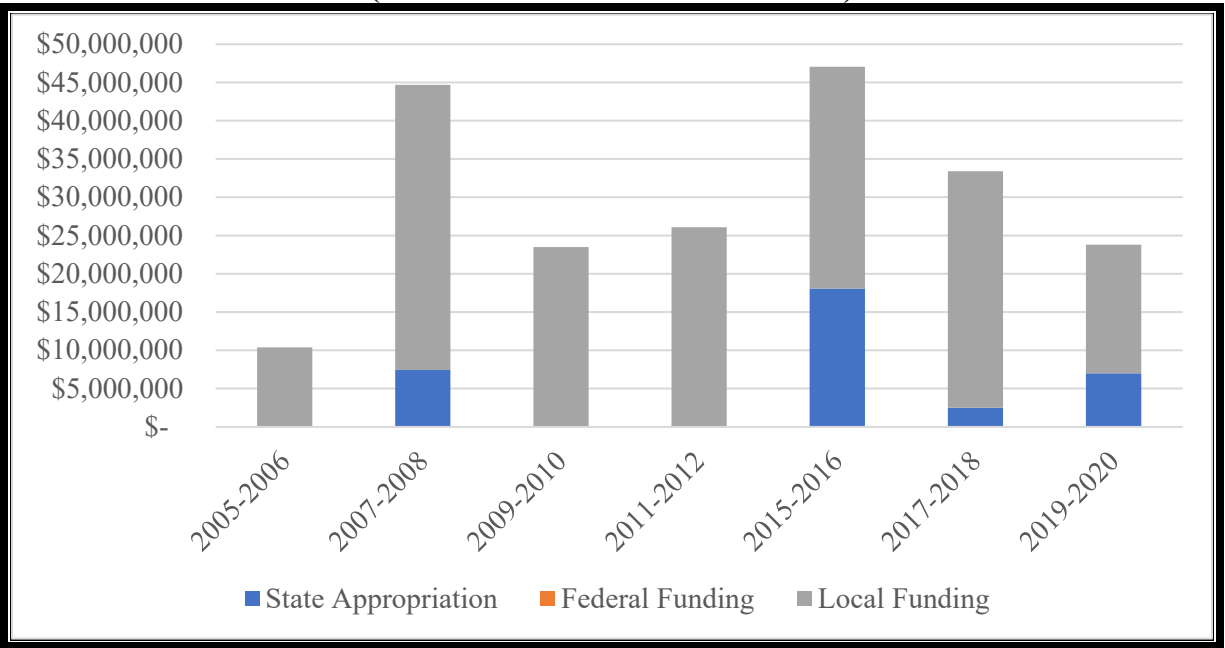


**Eastern Wyoming Community College Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**

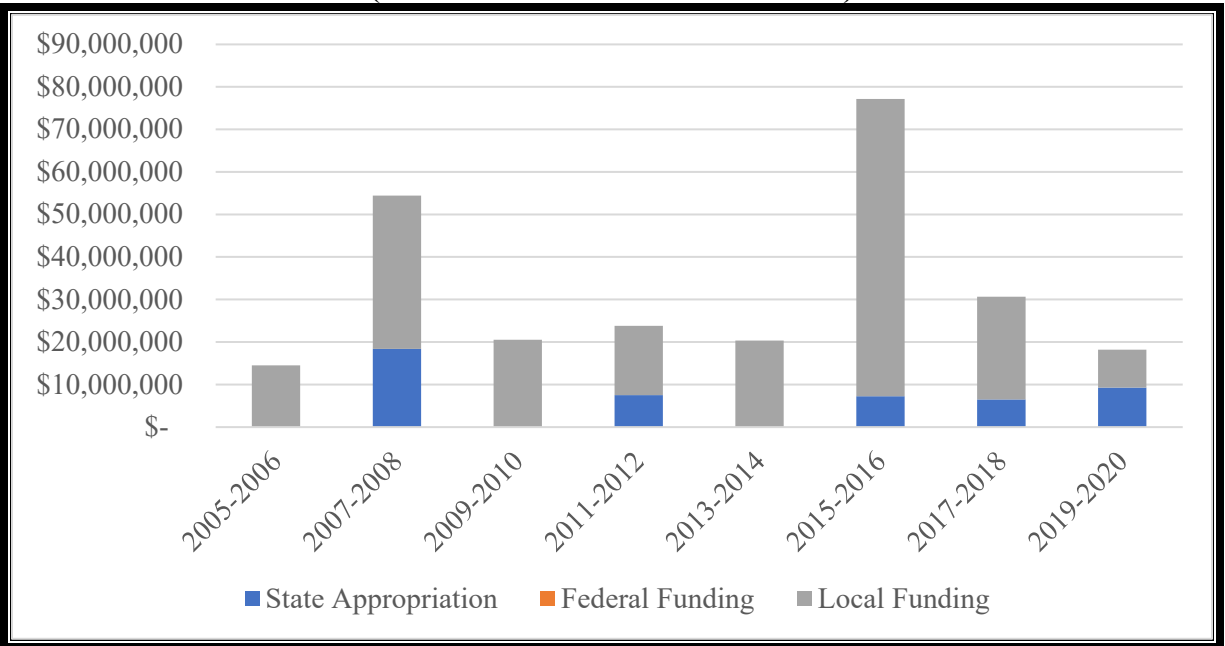


Note: There were no capital construction projects funding in BFY 2005-2006 for Eastern Wyoming Community College.

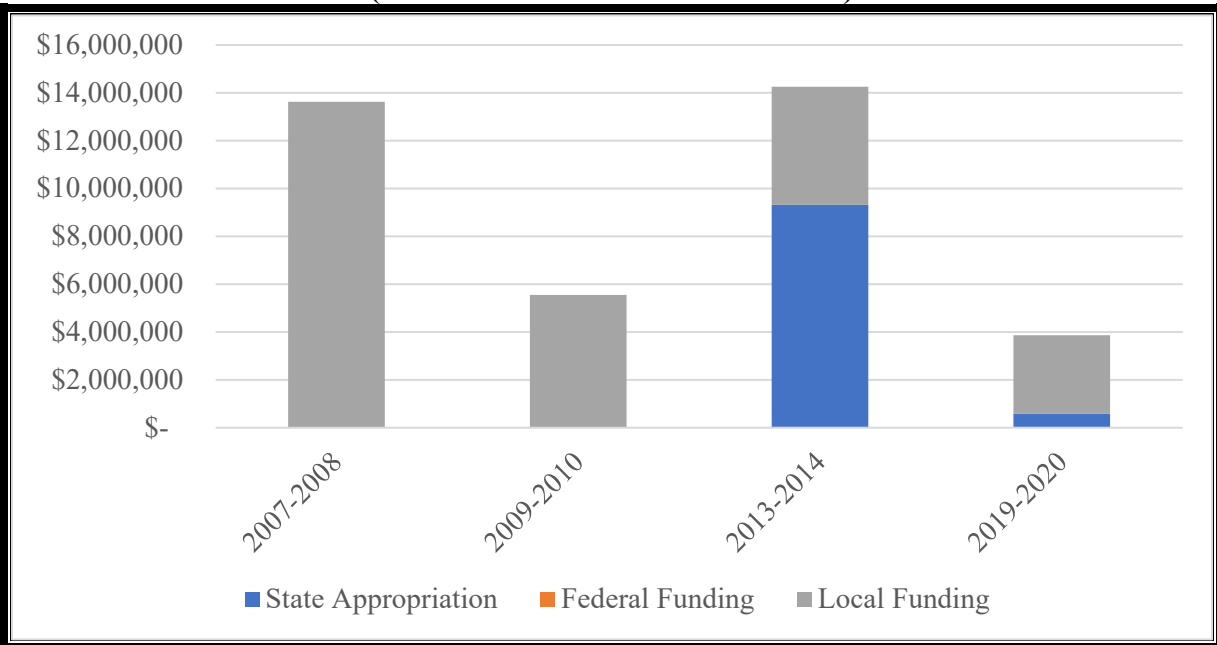
**Laramie County Community College Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**



**Northern Wyoming Community College District Capital Construction Funding, by Source  
(BFY 2005-2006 to BFY 2019-2020)**

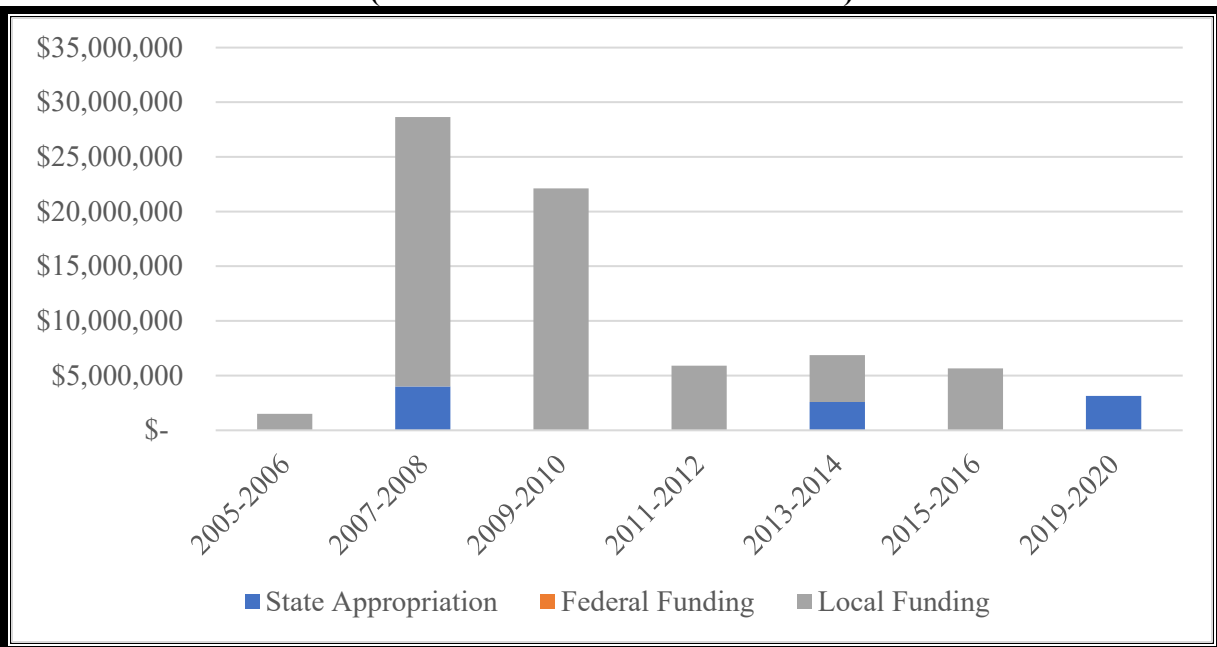


**Northwest College Capital Construction Funding, by Source  
(BFY 2007-2008 to BFY 2019-2020)**



Note: There were no capital construction projects funding in BFY 2005-2006 for Northwest College.

**Western Wyoming College Capital Construction Funding, by Source  
(BFY 2007-2008 to BFY 2019-2020)**







## **Local Governments**

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

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

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

## Political Subdivision Taxation Matrix for Local Governments

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

Entity	Tax	Maximum	Citation	Number of Entities at Maximum
Counties	Mill levy	12 mills	Wyo. Constitution Article 15, Section 5	21 of 23 counties at maximum; Campbell and Teton County outliers
Cities and Towns	Mill levy	8 mills	Wyo. Constitution Article 15, Section 6	19 of 98 municipalities impose maximum*
Community College Districts	Base four mill levy	4 mills	W.S. 39-13-104(e)(i), (h)(i); 21-18-304(a)(vii)	Seven of seven districts
Community College Districts	Board approved one mill	1 mill	W.S. 39-13-104(e)(i); 21-18-303(b)	Seven of seven districts
Community College Districts	Voter approved five mill	5 mills	W.S. 39-13-104(e)(i); 21-18-311(f)	One of seven districts imposed one mill
Community College Districts	Community College BOCES one-half mill	0.5 mills	W.S. 21-20-110(h)	Four of seven districts at max; one at partial
Counties, Cities, and Towns	Local Optional Sales and Use Tax	3%	W.S. 39-15-204(a)(i), (iii), (iv) and (vi); 39-16-204(a)(i), (iii), (iv) and (vi)	Two counties at 4%; 11 counties at 5%; 1 county at 5.25%; 9 counties at 6%; no counties at greater than 6%**

Source: LSO summary of Wyoming Constitution, Wyoming Statute, and 2019 Department of Revenue Annual Report.

Notes: \* Frannie, Big Horn County and Frannie, Park County counted once; Thermopolis and East Thermopolis counted once.

\*\* Sales and use tax rates effective as of October 1, 2020.

## Local Government State Revenue

Distribution	2010	2011	2012	2013	2014	2015
<b>Cities &amp; Towns:</b>						
Sales & Use Taxes:						
Sales Tax @ 3.0/4.0%	104,958,402	115,001,152	128,611,357	124,942,561	132,834,896	141,294,697
Sales Tax @ 1.0% <sup>7</sup>	75,696,430	83,155,203	95,915,505	94,750,645	103,008,987	109,794,994
Use Tax @ 3.0/4.0%	13,400,596	16,513,745	17,322,643	16,510,436	20,616,288	20,920,689
Use Tax @ 1.0% <sup>7</sup>	9,739,698	12,276,240	12,769,417	12,365,000	15,387,355	15,911,270
Total Sales & Use Taxes	203,795,126	226,946,340	254,618,922	248,568,642	271,847,526	287,921,650
Others:						
Federal Mineral Royalties <sup>1</sup>	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500
Special Fuels Taxes (Diesel)	1,859,242	2,264,080	2,153,728	2,299,454	3,480,906	4,150,421
Gas Taxes	5,271,695	5,980,770	5,605,166	6,205,599	9,144,451	10,856,708
Severance Taxes <sup>1</sup>	14,715,073	14,337,032	14,126,894	14,337,630	14,337,500	14,337,500
Volunteer Fireman's/EMT's Pension Plan <sup>8</sup>	1,917,950	1,855,582	1,958,904	1,839,183	1,947,458	1,801,993
Cigarette Taxes	2,761,222	2,700,553	2,679,521	2,635,962	2,509,239	2,504,623
Lodging Taxes	6,278,909	6,892,845	10,154,765	10,272,404	11,131,996	13,051,168
Total Other Sources	51,366,591	52,593,361	55,241,478	56,152,732	61,114,050	65,264,912
<b>Totals to Cities and Towns</b>	<b>255,161,717</b>	<b>279,539,701</b>	<b>309,860,400</b>	<b>304,721,374</b>	<b>332,961,576</b>	<b>353,186,561</b>
<b>Counties:</b>						
Sales & Use Taxes:						
Sales Tax @ 3.0/4.0%	59,473,417	65,350,557	70,732,054	66,213,443	71,318,183	76,284,910
Sales Tax @ 1.0% <sup>7</sup>	32,050,333	35,336,680	39,195,389	38,923,788	44,654,492	48,127,358
Cap Fac Sales Tax @ 1%	48,159,993	38,970,836	70,454,085	64,514,650	104,433,679	108,983,540
Use Tax @ 3.0/4.0%	7,246,568	8,971,013	9,126,535	8,385,677	10,575,424	10,862,076
Use Tax @ 1.0% <sup>7</sup>	4,037,699	5,260,615	4,913,509	4,816,499	6,231,333	6,606,010
Cap Fac Use Tax @ 1%	5,842,471	4,373,042	8,057,614	5,647,353	12,911,323	13,896,374
Total Sales & Use Taxes	156,810,481	158,262,743	202,479,186	188,501,410	250,124,434	264,760,269
Others:						
Railroad Car Taxes	2,863,610	2,511,097	2,540,145	2,432,929	2,206,459	2,097,928
U.S. Forest Reserve <sup>2</sup>	4,890,442	4,776,852	4,469,293	4,309,863	4,186,816	3,868,775
Taylor Grazing Act <sup>2</sup>	588,542	610,571	646,997	602,870	479,490	513,843
Special Fuels Taxes (Diesel)	7,436,969	9,056,319	8,614,911	9,197,817	13,923,625	16,601,682
Gas Taxes	4,744,526	5,382,693	5,044,649	5,585,046	8,230,006	9,827,287
Gas Taxes, State County Road Fund <sup>5</sup>	4,920,249	5,582,052	5,231,488	5,791,900	8,534,821	10,128,760
Severance Taxes <sup>1</sup>	6,168,220	6,013,799	5,923,740	6,014,056	6,014,000	6,014,000
Cigarette Taxes	360,150	383,670	420,184	367,239	339,200	346,612
Lodging Taxes	1,069,977	1,197,277	3,030,304	3,240,623	3,530,426	4,001,181
Total Other Sources	33,042,684	35,514,330	35,921,712	37,542,343	47,444,843	53,400,067
<b>Totals to Counties</b>	<b>189,853,165</b>	<b>193,777,073</b>	<b>238,400,898</b>	<b>226,043,753</b>	<b>297,569,277</b>	<b>318,160,336</b>
<b>Other Funding Sources for Local Governments:</b>						
Federal Mineral Royalty Grants <sup>3</sup>	39,703,222	46,497,800	20,768,157	69,598,385	17,957,639	16,700,000
Business Ready and Community Facility Gran	39,625,000	29,250,000	44,250,000	29,250,000	24,880,000	20,794,025
FMRs/Sev Taxes-State Aid County Roads	4,495,107	4,495,078	4,495,050	4,495,000	4,495,000	4,495,000
FMRs/Sev Taxes-Highway Fund for Co Rds	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000
Joint Powers Board Loans <sup>3</sup>	1,236,768	829,925	664,208	1,030,773	-	1,925,271
Water Development Expenditures	42,491,685	39,948,673	49,294,091	29,927,178	40,826,867	49,684,669
Direct Legislative Appropriation <sup>6</sup>	71,275,000	43,728,280	53,728,280	40,500,000	60,500,000	52,500,000
<b>Total Other Funding Sources</b>	<b>203,281,782</b>	<b>169,204,756</b>	<b>177,654,786</b>	<b>179,256,336</b>	<b>153,114,506</b>	<b>150,553,965</b>
<b>Grand Totals</b>	<b>648,296,664</b>	<b>642,521,530</b>	<b>725,916,083</b>	<b>710,021,463</b>	<b>783,645,359</b>	<b>821,900,863</b>

## Local Government State Revenue

Distribution	2016	2017	2018	2019	2020
<b>Cities &amp; Towns:</b>					
Sales & Use Taxes:					
Sales Tax @ 3.0/4.0%	110,878,589	102,746,721	118,994,258	132,200,849	136,460,247
Sales Tax @ 1.0% <sup>7</sup>	86,536,367	79,993,867	92,098,559	103,529,196	107,553,318
Use Tax @ 3.0/4.0%	17,037,305	14,306,055	16,973,559	21,583,180	18,973,697
Use Tax @ 1.0% <sup>7</sup>	13,295,002	11,349,122	13,380,747	17,173,278	15,224,134
Total Sales & Use Taxes	227,747,262	208,395,764	241,447,123	274,486,502	278,211,397
Others:					
Federal Mineral Royalties <sup>1</sup>	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500
Special Fuels Taxes (Diesel)	3,870,879	3,767,143	3,735,592	4,129,077	4,142,527
Gas Taxes	11,183,723	11,284,159	11,375,095	11,731,086	8,103,151
Severance Taxes <sup>1</sup>	14,337,500	14,337,500	14,337,500	14,337,500	14,347,971
Volunteer Fireman's/EMT's Pension Plan <sup>8</sup>	2,813,723	3,192,350	2,956,962	3,083,427	3,914,647
Cigarette Taxes	2,423,879	2,254,190	2,173,916	2,129,162	2,067,456
Lodging Taxes	13,086,841	12,928,714	14,515,251	15,312,418	14,847,896
Total Other Sources	66,279,045	66,326,556	67,656,816	69,285,170	65,986,148
<b>Totals to Cities and Towns</b>	<b>294,026,307</b>	<b>274,722,320</b>	<b>309,103,939</b>	<b>343,771,673</b>	<b>344,197,545</b>
<b>Counties:</b>					
Sales & Use Taxes:					
Sales Tax @ 3.0/4.0%	60,831,098	56,846,961	67,275,592	72,110,894	71,836,863
Sales Tax @ 1.0% <sup>7</sup>	38,966,189	36,541,344	42,016,998	46,592,592	47,587,466
Cap Fac Sales Tax @ 1%	63,656,453	56,015,799	54,454,604	61,669,052	60,708,819
Use Tax @ 3.0/4.0%	8,742,650	7,468,858	8,960,969	11,240,487	9,264,547
Use Tax @ 1.0% <sup>7</sup>	5,673,196	4,971,996	5,776,158	7,468,372	6,320,313
Cap Fac Use Tax @ 1%	11,244,031	9,036,863	10,267,126	8,635,493	7,067,143
Total Sales & Use Taxes	189,113,617	170,881,821	188,751,446	207,716,890	202,785,149
Others:					
Railroad Car Taxes	2,145,736	2,181,832	1,816,860	1,811,216	1,785,370
U.S. Forest Reserve <sup>2</sup>	4,257,107	1,529,125	4,803,309	4,615,383	4,404,766
Taylor Grazing Act <sup>2</sup>	756,966	907,287	680,978	594,326	592,454
Special Fuels Taxes (Diesel)	15,483,515	15,068,571	14,942,368	16,516,307	16,570,107
Gas Taxes	10,093,476	10,183,868	10,265,710	10,586,103	10,042,112
Gas Taxes, State County Road Fund <sup>5</sup>	10,436,058	10,266,458	10,520,100	10,807,560	10,307,178
Severance Taxes <sup>1</sup>	6,014,000	6,014,000	6,014,000	6,014,000	6,014,000
Cigarette Taxes	334,239	318,920	302,270	293,306	282,493
Lodging Taxes	4,408,070	4,675,848	5,490,558	6,034,582	6,249,415
Total Other Sources	53,929,166	51,145,909	54,836,153	57,272,782	56,247,894
<b>Totals to Counties</b>	<b>243,042,783</b>	<b>222,027,731</b>	<b>243,587,600</b>	<b>264,989,672</b>	<b>259,033,043</b>
<b>Other Funding Sources for Local Government</b>					
Federal Mineral Royalty Grants <sup>3</sup>	16,700,000	16,700,000	13,849,000	11,036,500	11,554,900
Business Ready and Community Facility Grants	20,794,025	20,794,025	20,794,025	19,294,025	19,294,025
FMRs/Sev Taxes-State Aid County Roads	4,495,000	4,495,000	4,495,000	4,495,000	4,495,000
FMRs/Sev Taxes-Highway Fund for Co Rds	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000
Joint Powers Board Loans <sup>3</sup>	119,818	257,050	2,892,000	-	4,700,000
Water Development Expenditures	28,210,532	29,085,625	38,825,962	28,247,647	33,460,384
Direct Legislative Appropriation <sup>6</sup>	60,500,000	52,500,000	52,500,000	52,500,000	52,500,000
<b>Total Other Funding Sources</b>	<b>135,274,375</b>	<b>128,286,700</b>	<b>137,810,987</b>	<b>120,028,172</b>	<b>118,904,409</b>
<b>Grand Totals</b>	<b>672,343,466</b>	<b>625,036,750</b>	<b>690,502,526</b>	<b>728,789,517</b>	<b>722,134,997</b>

**Note:** Federal mineral royalty grants represent the total amount granted; water development figures are amounts actually expended (not the amount appropriated).

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

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

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

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

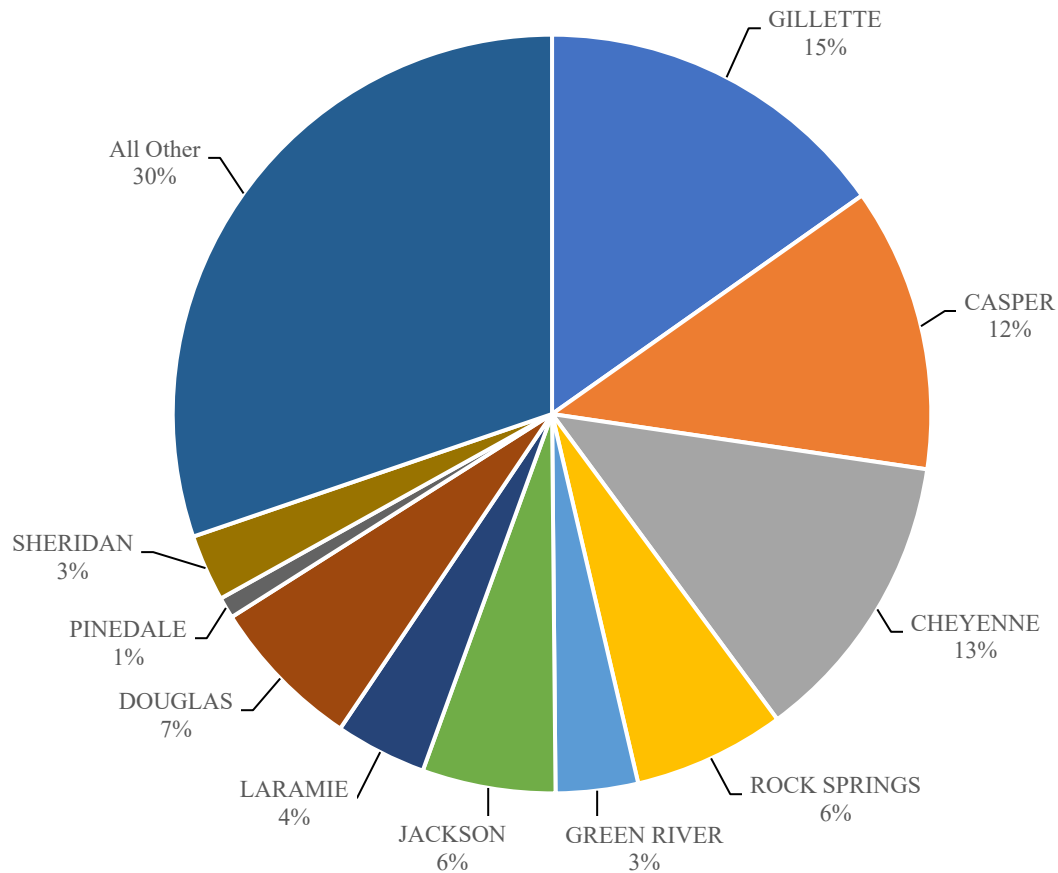
5 - Prior to FY2000, funds flowed through WYDOT on behalf of the counties; in FY2000 they started flowing directly to counties.

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

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

8 - The Volunteer Firemen's & EMT's pension accounts were merged in FY16 as well as receiving an increase in contribution amount.

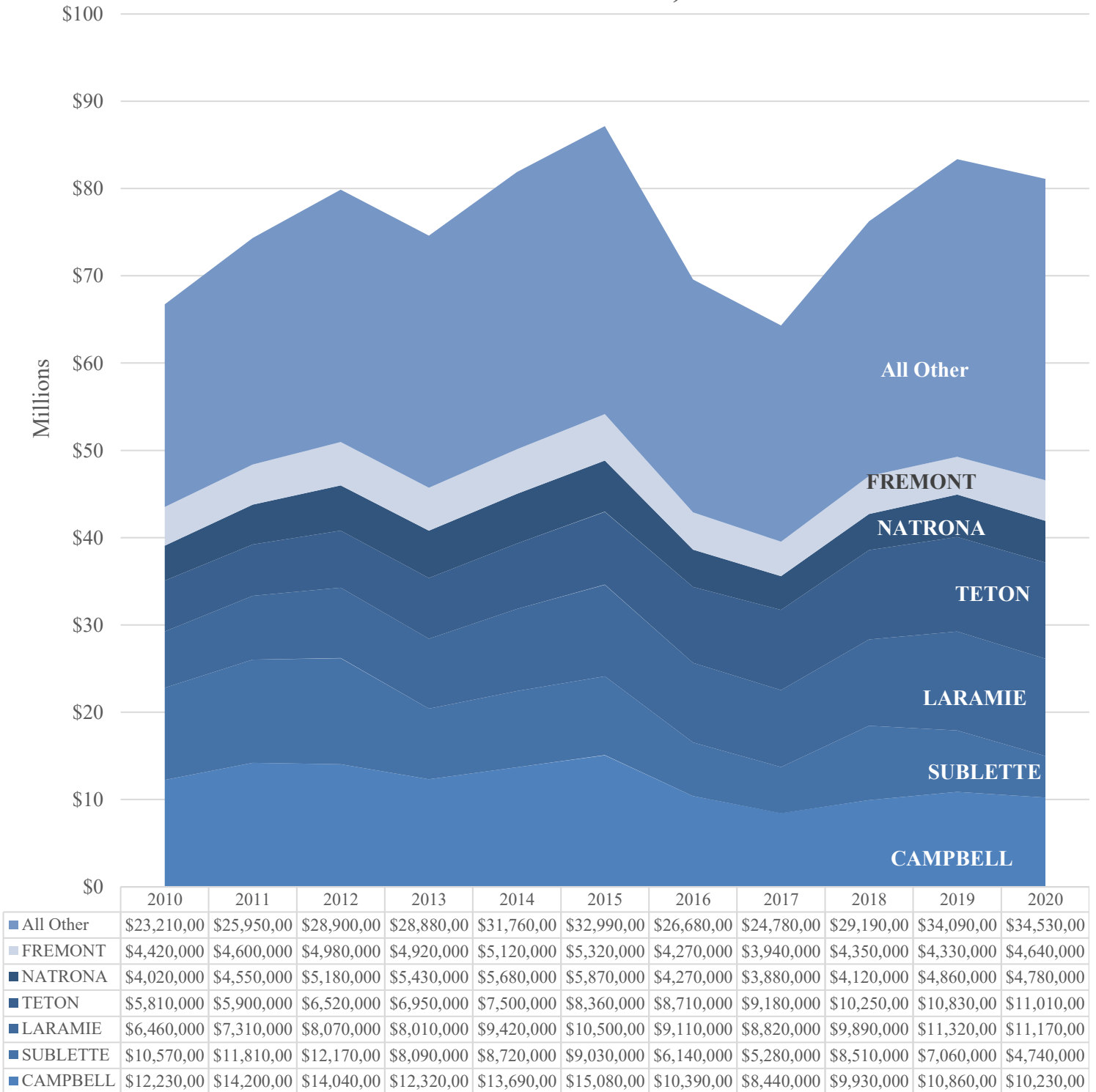
## Cities and Towns FY20 Sales and Use Tax Receipts (Cities and Towns Share, Rounded to Ten Thousand Dollars, of Statewide 4%)



### Top 10 Historical Sales and Use Tax City Collections (Millions of Dollars).

City/Town	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
GILLETTE	\$19.80	\$23.35	\$26.79	\$23.73	\$27.01	\$29.78	\$20.35	\$16.43	\$19.88	\$23.09	\$23.66
CASPER	\$15.61	\$17.68	\$21.00	\$22.43	\$23.26	\$23.90	\$17.16	\$15.60	\$16.11	\$19.20	\$18.82
CHEYENNE	\$10.99	\$12.44	\$13.60	\$13.58	\$16.14	\$18.08	\$15.96	\$15.57	\$17.34	\$19.88	\$19.51
ROCK SPRINGS	\$10.19	\$10.75	\$13.37	\$11.97	\$11.57	\$11.32	\$9.85	\$8.96	\$11.15	\$11.23	\$10.05
GREEN RIVER	\$6.43	\$6.78	\$7.27	\$6.50	\$6.24	\$6.11	\$5.35	\$4.87	\$6.06	\$6.10	\$5.45
JACKSON	\$5.02	\$5.08	\$5.09	\$5.46	\$5.92	\$6.61	\$6.97	\$7.38	\$8.20	\$8.65	\$8.83
LARAMIE	\$4.65	\$4.58	\$4.81	\$4.73	\$4.95	\$5.27	\$5.30	\$5.36	\$5.62	\$5.74	\$6.06
DOUGLAS	\$2.17	\$2.81	\$4.23	\$6.40	\$6.90	\$8.69	\$3.94	\$3.26	\$6.08	\$9.37	\$10.22
PINEDALE	\$4.37	\$4.89	\$3.71	\$2.45	\$2.64	\$2.73	\$1.84	\$1.59	\$2.58	\$2.12	\$1.41
SHERIDAN	\$3.93	\$3.66	\$3.40	\$3.63	\$4.01	\$4.02	\$3.99	\$3.75	\$4.02	\$4.20	\$4.43
ALL OTHER	\$35.20	\$39.49	\$42.66	\$40.57	\$44.81	\$45.71	\$37.21	\$34.28	\$38.93	\$44.20	\$46.99
TOTAL	\$118.4	\$131.5	\$145.9	\$141.5	\$153.	\$162.2	\$127.9	\$117.1	\$136.0	\$109.6	\$108.4

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



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

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
AFTON	\$475,530	\$634,181	\$530,363	\$436,362	\$440,192	\$466,901	\$497,072	\$483,900	\$517,350	\$586,239	\$532,172
ALBIN	\$24,889	\$28,163	\$41,383	\$41,348	\$48,884	\$54,774	\$48,435	\$47,264	\$52,616	\$60,311	\$60,942
ALPINE	\$143,862	\$191,862	\$229,797	\$189,067	\$189,670	\$201,179	\$214,810	\$209,118	\$223,573	\$253,343	\$229,978
BAGGS	\$119,803	\$108,770	\$151,295	\$144,255	\$153,274	\$154,208	\$132,446	\$121,122	\$126,180	\$157,051	\$243,942
BAIROIL	\$52,855	\$55,719	\$61,539	\$55,065	\$52,782	\$51,678	\$45,304	\$41,222	\$51,300	\$51,682	\$46,185
BAR NUNN	\$294,242	\$333,436	\$839,945	\$897,418	\$929,556	\$955,006	\$686,492	\$624,209	\$644,602	\$767,952	\$749,689
BASIN	\$189,362	\$224,285	\$255,248	\$232,970	\$322,106	\$260,418	\$224,512	\$208,672	\$242,242	\$252,054	\$248,241
BEAR RIVER	\$97,233	\$117,669	\$129,300	\$114,401	\$108,461	\$111,402	\$105,913	\$100,399	\$106,437	\$115,293	\$121,266
BIG PINEY	\$1,263,154	\$1,411,561	\$1,008,607	\$666,194	\$729,657	\$754,828	\$511,759	\$439,717	\$714,341	\$588,947	\$393,745
BUFFALO	\$1,646,466	\$1,890,416	\$2,130,377	\$1,769,153	\$2,323,856	\$1,875,653	\$1,486,953	\$1,367,798	\$1,506,541	\$1,665,631	\$1,358,906
BURLINGTON	\$38,239	\$45,293	\$57,208	\$52,214	\$72,887	\$58,928	\$50,319	\$46,768	\$54,292	\$56,492	\$55,550
BURNS	\$59,109	\$66,887	\$68,819	\$68,760	\$81,563	\$91,391	\$80,547	\$78,599	\$87,500	\$100,297	\$98,622
BYRON	\$85,200	\$100,908	\$117,792	\$107,511	\$148,780	\$120,286	\$103,607	\$96,297	\$111,789	\$116,318	\$113,994
CASPER	\$15,606,049	\$17,684,986	\$20,995,223	\$22,431,802	\$23,261,187	\$23,898,056	\$17,161,685	\$15,604,659	\$16,112,720	\$19,196,026	\$18,823,207
CHEYENNE	\$10,994,403	\$12,441,244	\$13,595,932	\$13,584,352	\$16,135,412	\$18,079,592	\$15,957,184	\$15,573,089	\$17,342,077	\$19,878,431	\$19,510,446
CHUGWATER	\$46,232	\$51,433	\$52,396	\$49,565	\$61,318	\$77,253	\$62,261	\$59,870	\$75,379	\$97,343	\$74,349
CLEARMONT	\$28,578	\$26,635	\$27,697	\$29,519	\$32,582	\$32,671	\$32,435	\$30,336	\$32,459	\$33,953	\$36,237
CODY	\$2,413,976	\$2,504,232	\$2,711,264	\$2,616,895	\$3,307,738	\$3,101,046	\$2,884,110	\$2,785,678	\$2,909,689	\$3,085,236	\$3,289,714
COKEVILLE	\$132,353	\$176,511	\$148,479	\$122,163	\$122,620	\$130,060	\$138,796	\$135,118	\$144,458	\$163,694	\$148,597
COWLEY	\$85,656	\$101,454	\$130,107	\$118,751	\$164,810	\$133,247	\$114,440	\$106,366	\$123,477	\$128,479	\$126,339
DAYTON	\$168,487	\$157,036	\$147,652	\$157,367	\$173,695	\$174,168	\$173,365	\$163,299	\$174,724	\$182,767	\$191,826
DEAVER	\$27,073	\$32,066	\$35,358	\$32,271	\$44,584	\$36,045	\$31,100	\$28,905	\$33,556	\$34,915	\$34,140
DIAMONDVILLE	\$187,282	\$249,766	\$204,541	\$168,288	\$169,005	\$179,259	\$191,202	\$186,135	\$199,001	\$225,500	\$204,703
DIXON	\$27,199	\$24,691	\$33,353	\$31,802	\$33,944	\$34,151	\$29,198	\$26,702	\$27,817	\$34,623	\$53,778
DOUGLAS	\$2,174,479	\$2,810,544	\$4,228,215	\$6,400,002	\$6,904,540	\$8,692,268	\$3,942,614	\$3,263,051	\$6,082,204	\$9,365,441	\$10,221,567
DUBOIS	\$221,854	\$229,094	\$221,260	\$219,328	\$228,182	\$236,387	\$192,428	\$178,936	\$196,799	\$193,064	\$209,875
E THERMOPOLIS	\$55,072	\$62,399	\$65,862	\$67,556	\$87,155	\$71,074	\$60,422	\$53,470	\$62,106	\$62,670	\$69,903
EDGERTON	\$53,129	\$60,205	\$74,013	\$79,077	\$82,056	\$84,303	\$60,491	\$55,003	\$56,800	\$67,669	\$67,720
ELK MOUNTAIN	\$66,100	\$60,009	\$65,676	\$62,620	\$66,489	\$66,894	\$57,494	\$52,578	\$54,774	\$68,174	\$105,893
ENCAMPMENT	\$152,514	\$138,456	\$154,734	\$147,534	\$156,773	\$157,728	\$135,456	\$123,875	\$129,048	\$160,620	\$249,486
EVANSTON	\$2,345,595	\$2,838,610	\$3,084,987	\$2,729,524	\$2,589,254	\$2,659,449	\$2,527,823	\$2,396,226	\$2,540,349	\$2,751,716	\$2,896,821
EVANSVILLE	\$708,878	\$803,313	\$965,577	\$1,031,645	\$1,105,872	\$1,136,150	\$786,379	\$715,034	\$738,394	\$879,692	\$861,989
FORT LARAMIE	\$30,751	\$36,816	\$37,492	\$36,938	\$36,827	\$35,119	\$33,230	\$32,472	\$31,865	\$38,559	\$40,206
FRANNIE	\$7,925	\$8,222	\$5,411	\$5,223	\$6,581	\$6,170	\$5,756	\$5,560	\$5,807	\$6,157	\$6,566
FRANNIE-BH	\$27,535	\$32,611	\$27,412	\$25,019	\$34,565	\$27,945	\$24,111	\$22,410	\$26,015	\$27,069	\$26,618
GILLETTE	\$19,796,496	\$23,351,515	\$26,793,796	\$23,733,770	\$27,007,811	\$29,784,907	\$20,349,991	\$16,434,798	\$19,884,514	\$23,086,875	\$23,664,218
GLENDO	\$43,391	\$48,271	\$50,666	\$47,929	\$59,014	\$74,351	\$60,206	\$57,893	\$72,890	\$94,129	\$71,894
GLENROCK	\$917,410	\$1,185,763	\$1,779,719	\$2,693,857	\$2,901,712	\$3,653,025	\$1,660,489	\$1,374,282	\$2,564,593	\$3,948,987	\$4,424,885
GRANGER	\$79,556	\$83,868	\$80,698	\$72,208	\$69,370	\$67,919	\$59,408	\$54,055	\$67,271	\$67,772	\$60,564
GREEN RIVER	\$6,434,255	\$6,782,836	\$7,265,666	\$6,501,401	\$6,240,323	\$6,109,791	\$5,348,899	\$4,866,874	\$6,056,799	\$6,101,927	\$5,452,933
GREYBULL	\$277,617	\$328,819	\$366,882	\$334,859	\$462,620	\$374,022	\$322,703	\$299,935	\$348,187	\$362,291	\$356,448
GUERNSEY	\$217,333	\$241,784	\$283,485	\$268,166	\$330,769	\$416,730	\$336,857	\$323,917	\$407,830	\$526,663	\$402,257
HANNA	\$300,548	\$272,854	\$289,180	\$275,724	\$293,250	\$295,037	\$253,153	\$231,509	\$241,177	\$300,181	\$466,261
HARTVILLE	\$14,400	\$16,020	\$15,324	\$14,495	\$17,849	\$22,487	\$18,209	\$17,509	\$22,045	\$28,468	\$21,744
HUDSON	\$93,667	\$96,723	\$104,367	\$103,452	\$107,545	\$111,412	\$90,335	\$84,002	\$92,387	\$90,634	\$98,526
HULETT	\$84,857	\$84,383	\$76,326	\$86,977	\$93,602	\$106,126	\$83,439	\$87,201	\$78,449	\$97,236	\$101,256
JACKSON	\$5,023,974	\$5,082,592	\$5,092,908	\$5,460,609	\$5,923,661	\$6,610,881	\$6,974,270	\$7,379,219	\$8,199,567	\$8,647,064	\$8,834,311
KAYCEE	\$105,120	\$120,696	\$122,200	\$101,480	\$133,327	\$107,613	\$85,293	\$78,458	\$86,417	\$95,542	\$79,848
KEMMERER	\$693,418	\$924,762	\$737,124	\$606,477	\$608,737	\$645,673	\$689,052	\$670,793	\$717,161	\$812,657	\$737,709
KIRBY	\$11,456	\$13,034	\$23,855	\$24,468	\$31,569	\$25,743	\$21,885	\$19,367	\$22,495	\$22,699	\$25,121
LA BARGE	\$112,736	\$150,349	\$152,919	\$125,817	\$126,294	\$133,957	\$142,947	\$139,159	\$148,779	\$168,590	\$153,041
LAGRANGE	\$42,012	\$50,298	\$73,028	\$71,950	\$71,581	\$68,261	\$64,726	\$63,249	\$62,068	\$75,106	\$78,314
LANDER	\$1,580,378	\$1,631,921	\$1,706,056	\$1,691,158	\$1,756,022	\$1,819,162	\$1,465,743	\$1,384,298	\$1,522,486	\$1,493,590	\$1,623,646
LARAMIE	\$4,646,305	\$4,578,566	\$4,813,407	\$4,725,515	\$4,950,629	\$5,272,088	\$5,298,869	\$5,359,111	\$5,623,484	\$5,738,787	\$6,056,194
LINGLE	\$64,532	\$77,265	\$76,289	\$75,162	\$74,928	\$71,454	\$67,615	\$66,073	\$64,839	\$78,459	\$81,810
LOST SPRINGS	\$409	\$530	\$2,763	\$4,183	\$4,513	\$5,681	\$2,579	\$2,135	\$3,979	\$6,127	\$6,692
LOVELL	\$361,132	\$427,737	\$468,783	\$427,866	\$591,863	\$478,513	\$412,333	\$383,241	\$444,895	\$462,917	\$455,205
LUSK	\$282,523	\$292,782	\$418,301	\$517,462	\$608,836	\$555,859	\$379,753	\$367,610	\$545,160	\$619,739	\$721,261
LYMAN	\$395,047	\$478,076	\$527,935	\$467,105	\$439,708	\$451,629	\$429,365	\$407,012	\$431,492	\$467,394	\$493,240
MANDERSON	\$15,905	\$18,841	\$22,644	\$20,668	\$28,554	\$23,085	\$19,918	\$18,512	\$21,491	\$22,361	\$21,989
MANVILLE	\$19,720	\$20,435	\$25,360	\$31,371	\$36,538	\$33,359	\$23,023	\$22,287	\$33,051	\$37,572	\$43,727
MARBLETON	\$2,228,826	\$2,490,993	\$1,998,943	\$1,320,318	\$1,405,894	\$1,454,392	\$985,273	\$846,572	\$1,375,297	\$1,133,880	\$775,622
MEDICINE BOW	\$94,331	\$85,637	\$97,654	\$93,110	\$99,033	\$99,637	\$85,488	\$78,179	\$81,444	\$101,369	\$157,453
MEETEETSE	\$95,904	\$99,488	\$93,128	\$89,887	\$113,271	\$106,194	\$99,066	\$95,685	\$99,944	\$105,974	\$112,998
MIDWEST	\$128,258	\$145,344	\$153,339	\$163,830	\$169,584	\$174,227	\$125,324	\$113,954	\$117,677	\$140,196	\$137,483
MILLS	\$814,503	\$923,006	\$1,313,625	\$1,403,509	\$1,455,560	\$1,495,412	\$1,074,253	\$976,790	\$1,009,867	\$1,203,113	\$1,180,172

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

Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
MOORCROFT	\$167,846	\$166,913	\$201,079	\$229,140	\$245,644	\$278,513	\$219,818	\$230,330	\$207,211	\$256,837	\$269,571
MOUNTAIN VIEW	\$235,029	\$284,431	\$321,004	\$284,017	\$270,735	\$278,074	\$263,251	\$249,546	\$264,556	\$286,568	\$300,243
NEWCASTLE	\$554,178	\$1,285,009	\$957,823	\$675,096	\$719,617	\$803,416	\$975,799	\$630,058	\$605,011	\$781,108	\$851,113
OPAL	\$26,682	\$35,581	\$26,643	\$21,921	\$22,044	\$23,382	\$24,906	\$24,246	\$25,922	\$29,373	\$26,664
PAVILLION	\$37,972	\$39,212	\$52,638	\$52,178	\$54,240	\$56,190	\$45,658	\$42,456	\$46,695	\$45,808	\$49,797
PINE BLUFFS	\$239,130	\$270,599	\$258,128	\$257,907	\$305,726	\$342,563	\$302,119	\$294,812	\$328,196	\$376,196	\$380,399
PINE HAVEN	\$46,173	\$45,916	\$97,650	\$111,277	\$119,305	\$135,270	\$106,750	\$111,855	\$100,628	\$124,727	\$130,911
PINEDALE	\$4,371,505	\$4,885,112	\$3,709,190	\$2,449,951	\$2,639,797	\$2,730,860	\$1,844,883	\$1,585,171	\$2,575,187	\$2,123,144	\$1,407,428
POWELL	\$1,468,059	\$1,522,948	\$1,798,206	\$1,735,617	\$2,189,571	\$2,052,750	\$1,912,844	\$1,847,560	\$1,929,808	\$2,046,237	\$2,181,854
RANCHESTER	\$174,204	\$162,360	\$166,768	\$177,740	\$197,329	\$197,866	\$195,749	\$184,383	\$197,284	\$206,366	\$217,166
RAWLINS	\$3,100,487	\$2,814,791	\$3,183,725	\$3,035,595	\$3,222,951	\$3,242,587	\$2,787,087	\$2,548,796	\$2,655,236	\$3,304,852	\$5,133,306
RIVERSIDE	\$20,313	\$18,442	\$17,880	\$17,048	\$18,197	\$18,308	\$15,653	\$14,314	\$14,912	\$18,561	\$28,829
RIVERTON	\$2,142,608	\$2,212,494	\$2,418,831	\$2,397,707	\$2,506,030	\$2,596,138	\$2,095,738	\$1,948,804	\$2,162,984	\$2,121,932	\$2,334,485
ROCK RIVER	\$40,137	\$39,551	\$38,269	\$37,570	\$39,391	\$41,949	\$42,130	\$42,609	\$44,710	\$45,627	\$48,149
ROCK SPRINGS	\$10,194,109	\$10,746,379	\$13,373,702	\$11,966,940	\$11,565,761	\$11,323,834	\$9,845,564	\$8,958,315	\$11,148,576	\$11,231,641	\$10,049,257
ROLLING HILLS	\$184,633	\$238,640	\$303,989	\$460,131	\$493,021	\$620,673	\$282,444	\$233,761	\$435,722	\$670,930	\$722,703
SARATOGA	\$594,209	\$539,454	\$581,110	\$554,072	\$589,300	\$592,890	\$508,713	\$465,219	\$484,647	\$603,218	\$936,957
SHERIDAN	\$3,927,382	\$3,660,441	\$3,402,444	\$3,626,299	\$4,007,841	\$4,018,756	\$3,985,791	\$3,754,362	\$4,017,040	\$4,201,965	\$4,428,713
SHOSHONI	\$146,141	\$150,906	\$147,887	\$146,596	\$152,199	\$157,672	\$127,175	\$118,258	\$130,064	\$127,595	\$138,706
SINCLAIR	\$145,625	\$132,207	\$148,888	\$141,960	\$151,174	\$152,095	\$130,339	\$119,195	\$124,173	\$154,552	\$240,061
STAR VALLEY RANCI	\$383,196	\$511,040	\$417,129	\$343,199	\$344,438	\$365,337	\$389,927	\$379,594	\$405,833	\$459,873	\$417,461
SUNDANCE	\$241,475	\$240,129	\$235,556	\$268,427	\$288,564	\$327,177	\$257,507	\$269,822	\$242,739	\$300,873	\$315,791
SUPERIOR	\$132,957	\$140,159	\$195,067	\$174,548	\$167,394	\$163,892	\$143,606	\$129,887	\$161,644	\$162,848	\$148,578
TEN SLEEP	\$54,422	\$54,202	\$52,077	\$50,375	\$54,099	\$58,472	\$46,198	\$47,114	\$46,196	\$47,389	\$49,107
THAYNE	\$89,193	\$118,953	\$101,577	\$83,573	\$83,814	\$88,899	\$94,952	\$92,436	\$98,826	\$111,985	\$101,657
THERMOPOLIS	\$637,541	\$725,403	\$780,234	\$800,293	\$1,032,144	\$841,696	\$715,782	\$633,426	\$735,739	\$742,420	\$823,542
TORRINGTON	\$730,871	\$875,073	\$1,059,727	\$1,044,080	\$1,058,246	\$1,009,169	\$939,247	\$917,822	\$900,680	\$1,089,879	\$1,136,420
UPTON	\$148,739	\$344,883	\$298,302	\$210,250	\$224,049	\$250,139	\$303,815	\$196,169	\$188,370	\$243,198	\$264,994
VAN TASSELL	\$3,515	\$3,643	\$4,004	\$4,954	\$5,770	\$5,267	\$3,635	\$3,519	\$5,219	\$5,932	\$6,904
WAMSUTTER	\$142,223	\$149,925	\$261,831	\$234,289	\$226,710	\$221,968	\$192,757	\$175,386	\$218,267	\$219,894	\$196,506
WHEATLAND	\$672,273	\$747,894	\$896,425	\$847,987	\$1,045,564	\$1,317,288	\$1,065,198	\$1,024,279	\$1,289,625	\$1,665,395	\$1,272,001
WORLAND	\$939,855	\$936,027	\$1,099,023	\$1,063,116	\$1,134,014	\$1,225,671	\$974,951	\$994,285	\$974,908	\$1,000,080	\$1,040,357
WRIGHT	\$1,317,618	\$1,545,643	\$1,641,902	\$1,448,148	\$1,631,447	\$1,799,202	\$1,233,478	\$996,132	\$1,194,272	\$1,359,999	\$1,357,888
YODER	\$21,385	\$25,605	\$24,615	\$24,251	\$24,232	\$23,108	\$21,816	\$21,318	\$20,920	\$25,315	\$26,396
<b>Subtotal</b>	<b>\$118,358,768</b>	<b>\$131,514,636</b>	<b>\$145,934,007</b>	<b>\$141,452,994</b>	<b>\$153,451,182</b>	<b>\$162,215,386</b>	<b>\$127,915,894</b>	<b>\$117,052,776</b>	<b>\$135,967,817</b>	<b>\$153,784,029</b>	<b>\$155,433,944</b>

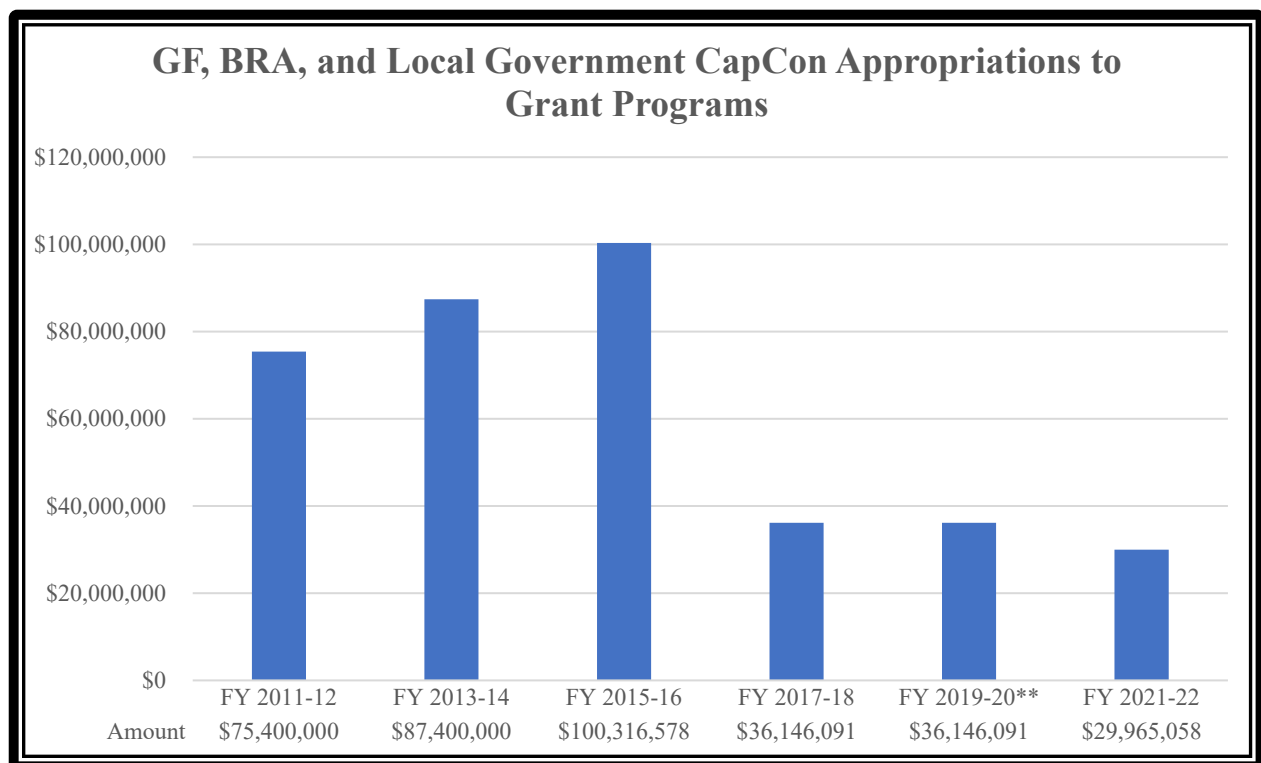
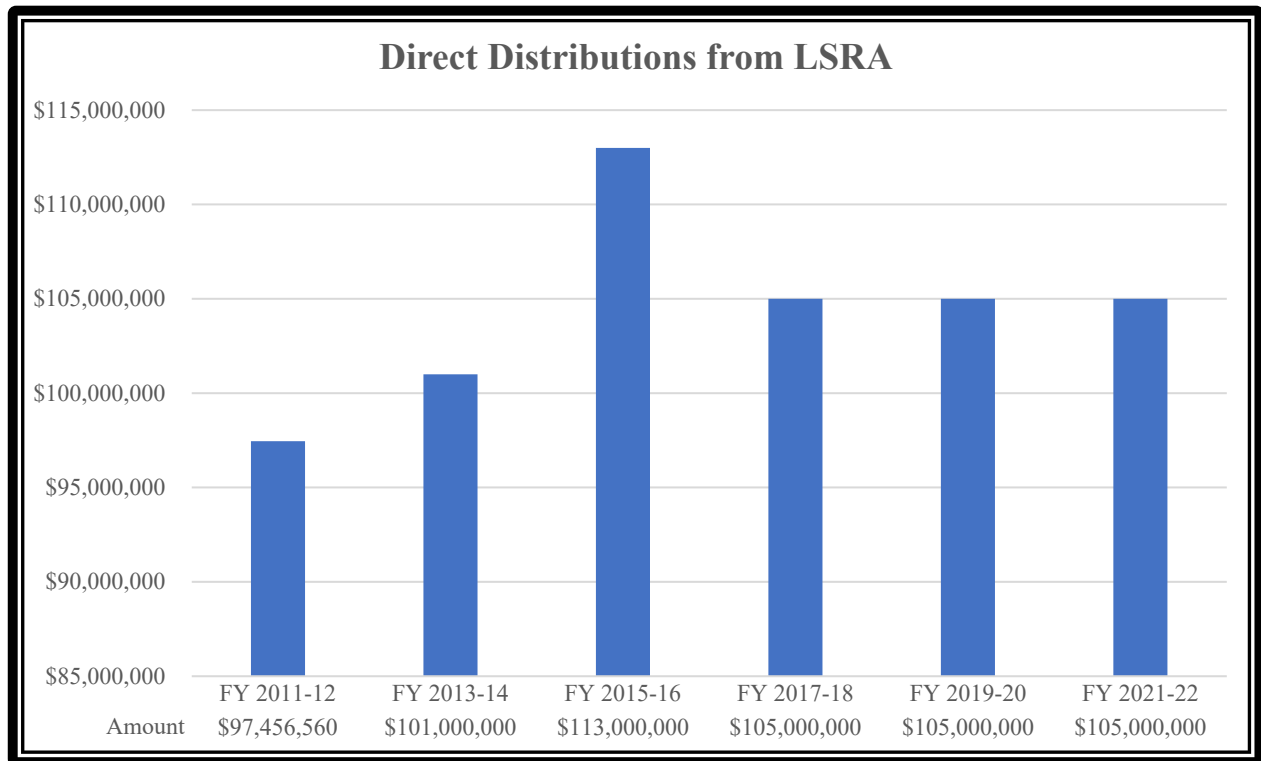
**Note:** Wyoming imposes a four percent (4%) statewide sales and use tax, of which 69 percent is directed to the GF and the remainder is distributed to counties and municipalities.



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

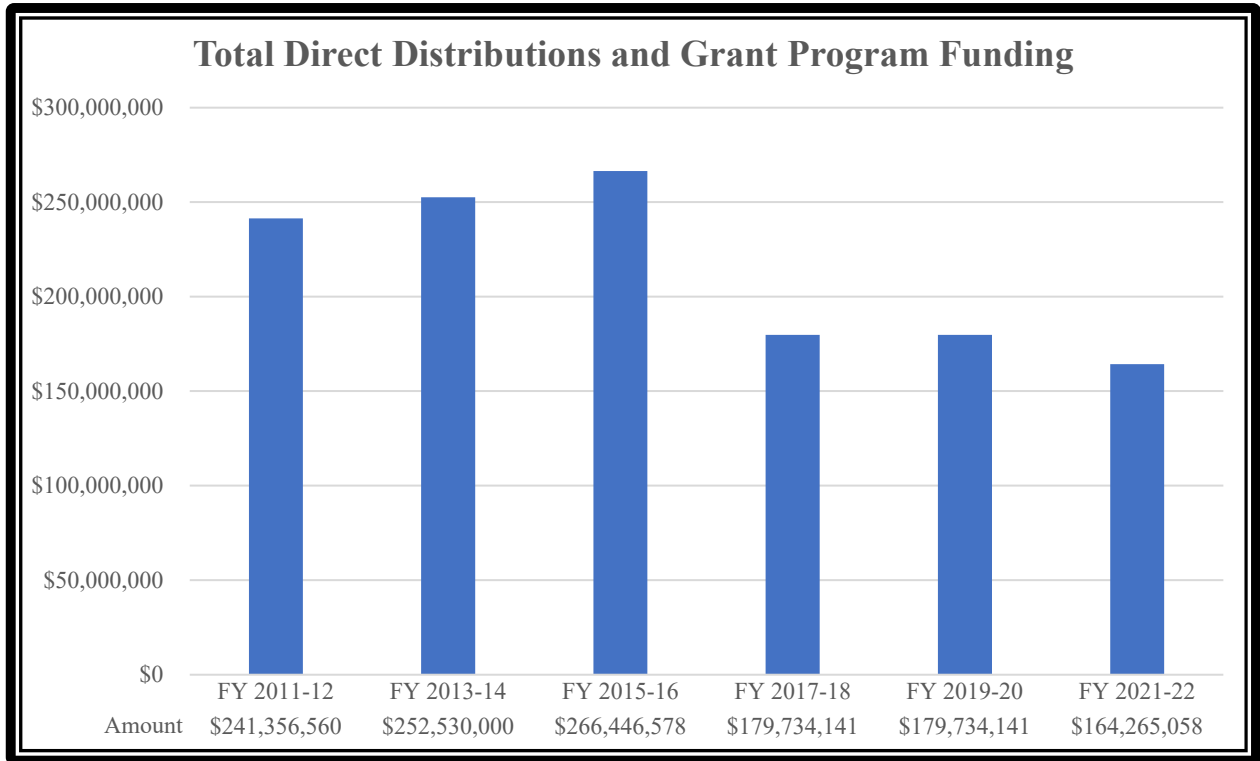
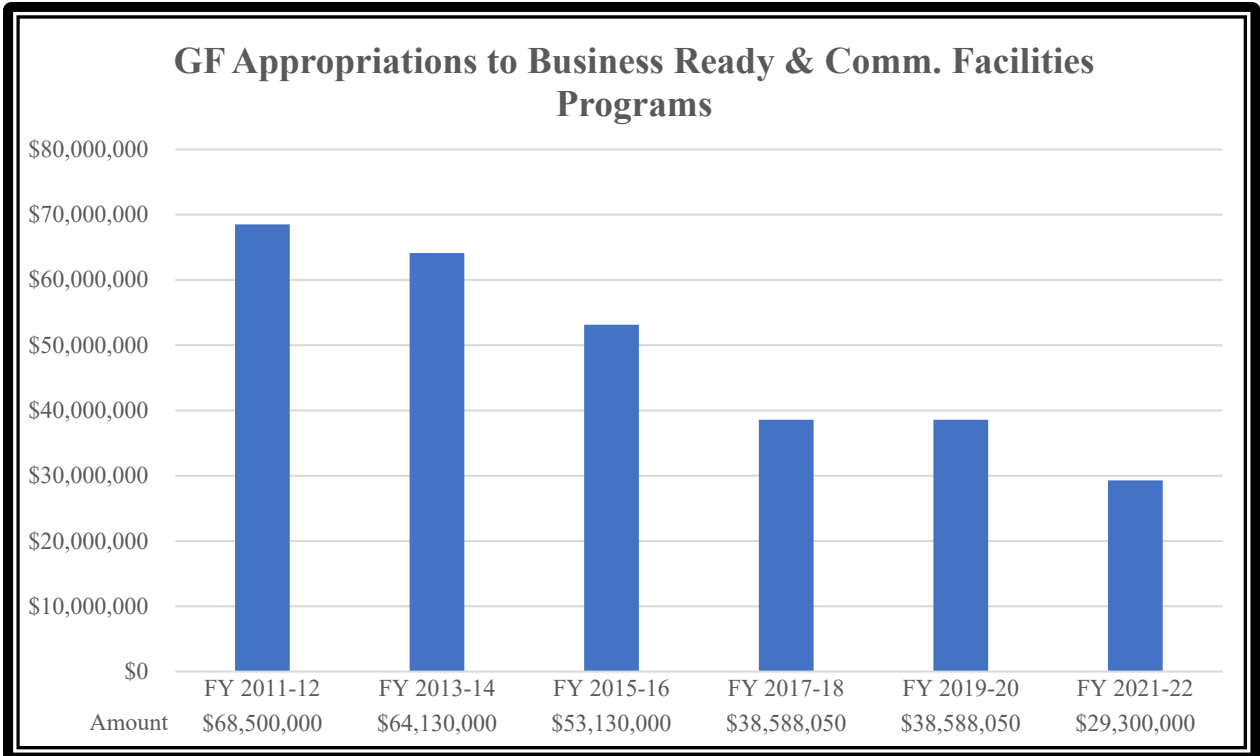
Fiscal Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
01-NATRONA	\$4,017,818	\$4,549,917	\$5,176,302	\$5,427,721	\$5,682,401	\$5,873,831	\$4,267,928	\$3,879,118	\$4,118,456	\$4,858,081	\$4,782,483
02-LARAMIE	\$6,464,256	\$7,313,987	\$8,070,444	\$8,012,812	\$9,421,787	\$10,497,359	\$9,110,284	\$8,824,554	\$9,888,554	\$11,322,477	\$11,174,213
03-SHERIDAN	\$2,614,181	\$2,494,116	\$2,305,153	\$2,416,032	\$2,663,042	\$2,692,830	\$2,586,050	\$2,427,733	\$2,628,785	\$2,775,749	\$2,893,561
04-SWEETWATER	\$3,881,381	\$4,120,328	\$4,725,793	\$4,260,032	\$4,155,473	\$4,115,431	\$3,547,755	\$3,229,518	\$3,994,541	\$4,083,714	\$3,692,269
05-ALBANY	\$1,147,818	\$1,180,275	\$1,267,926	\$1,232,544	\$1,312,777	\$1,396,935	\$1,291,164	\$1,267,585	\$1,377,224	\$1,449,131	\$1,501,600
06-CARBON	\$967,476	\$918,604	\$963,535	\$920,225	\$982,584	\$999,953	\$845,489	\$775,407	\$828,410	\$1,002,004	\$1,425,068
07-GOSHEN	\$870,884	\$1,025,573	\$1,084,478	\$1,063,896	\$1,077,267	\$1,047,665	\$961,439	\$931,138	\$940,378	\$1,118,049	\$1,156,597
08-PLATTE	\$812,168	\$900,169	\$989,232	\$938,756	\$1,135,399	\$1,398,438	\$1,133,890	\$1,087,299	\$1,352,508	\$1,718,699	\$1,348,106
09-BIG HORN	\$808,604	\$943,326	\$1,014,759	\$935,198	\$1,239,638	\$1,047,093	\$894,940	\$832,172	\$962,951	\$1,011,912	\$997,952
10-FREMONT	\$4,421,223	\$4,601,298	\$4,983,628	\$4,921,809	\$5,117,904	\$5,315,982	\$4,271,350	\$3,943,054	\$4,349,733	\$4,333,727	\$4,636,798
11-PARK	\$3,364,486	\$3,514,180	\$3,785,299	\$3,650,215	\$4,551,978	\$4,313,944	\$3,957,410	\$3,806,797	\$4,013,706	\$4,276,086	\$4,534,100
12-LINCOLN	\$1,761,619	\$2,304,565	\$2,725,813	\$2,276,701	\$2,306,290	\$2,445,156	\$2,533,349	\$2,455,170	\$2,643,129	\$2,989,861	\$2,737,579
13-CONVERSE	\$1,848,092	\$2,355,719	\$3,444,664	\$5,102,266	\$5,503,160	\$6,884,939	\$3,211,761	\$2,676,251	\$4,866,002	\$7,409,312	\$7,976,604
14-NIOBRARA	\$237,990	\$247,252	\$292,780	\$342,448	\$390,443	\$365,361	\$268,858	\$260,289	\$356,154	\$398,141	\$450,338
15-HOT SPRINGS	\$375,418	\$420,307	\$480,795	\$487,797	\$604,801	\$516,572	\$441,701	\$397,339	\$455,457	\$465,625	\$501,355
16-JOHNSON	\$1,355,203	\$1,547,921	\$1,873,297	\$1,575,316	\$2,034,282	\$1,677,587	\$1,337,080	\$1,232,394	\$1,360,264	\$1,501,722	\$1,254,481
17-CAMPBELL	\$12,231,821	\$14,199,544	\$14,040,370	\$12,321,630	\$13,693,441	\$15,078,844	\$10,389,879	\$8,439,959	\$9,932,877	\$10,862,304	\$10,231,552
18-CROOK	\$792,257	\$796,522	\$928,936	\$1,036,713	\$1,109,625	\$1,246,177	\$991,967	\$1,027,467	\$947,981	\$1,155,901	\$1,207,191
19-UINTA	\$1,196,455	\$1,423,455	\$1,490,706	\$1,339,608	\$1,303,788	\$1,348,249	\$1,231,179	\$1,160,317	\$1,254,012	\$1,366,653	\$1,419,055
20-WASHAKIE	\$621,550	\$630,909	\$701,996	\$678,960	\$724,339	\$777,782	\$625,018	\$626,885	\$632,254	\$657,330	\$676,666
21-WESTON	\$546,016	\$1,122,639	\$827,951	\$617,690	\$656,640	\$723,441	\$828,774	\$570,067	\$564,658	\$703,391	\$754,163
22-TETON	\$5,810,393	\$5,900,495	\$6,515,438	\$6,953,312	\$7,504,457	\$8,357,973	\$8,711,383	\$9,182,860	\$10,253,930	\$10,829,616	\$11,005,692
23-SUBLETTE	\$10,572,887	\$11,810,444	\$12,169,294	\$8,087,438	\$8,722,090	\$9,025,445	\$6,135,100	\$5,282,448	\$8,514,598	\$7,061,896	\$4,743,987
Subtotal Counties	\$66,719,996	\$74,321,545	\$79,858,589	\$74,599,119	\$81,893,606	\$87,146,987	\$69,573,749	\$64,315,819	\$76,236,560	\$83,351,381	\$81,101,409
<b>Total Cities and Towns and Counties</b>	<b>\$185,078,764</b>	<b>\$205,836,181</b>	<b>\$225,792,596</b>	<b>\$216,052,113</b>	<b>\$235,344,788</b>	<b>\$249,362,372</b>	<b>\$197,489,643</b>	<b>\$181,368,595</b>	<b>\$212,204,377</b>	<b>\$237,135,410</b>	<b>\$236,535,354</b>

# **Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs** **2011-12 Biennium through 2021-22 Biennium, through 2020 Budget Session**



**Note:** Appropriations in the 2019-20 biennium from the Local Government CapCon Account exceed available revenue by approximately \$11.3 million.

**Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs  
2011-12 Biennium through 2021-22 Biennium, through 2020 Budget Session**







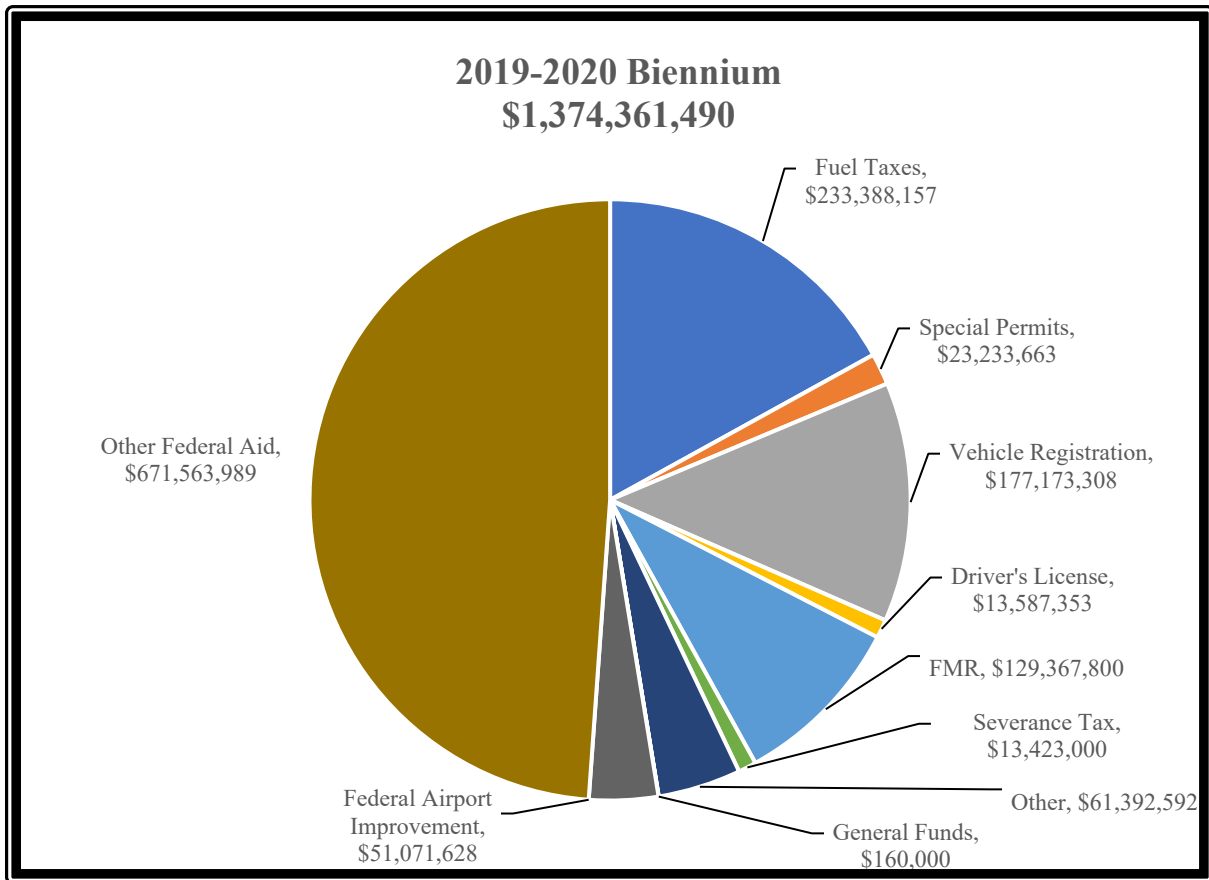
## **Wyoming Department of Transportation**

The Legislature created the Highway Commission (the Commission) concurrently with the Highway Department in 1917. Originally, there were five commissioners to represent the five historic judicial districts in Wyoming. There are presently seven commissioners, despite additional judicial districts. The Legislature advises on, and ultimately consents to, the Governor-appointed commissioners.

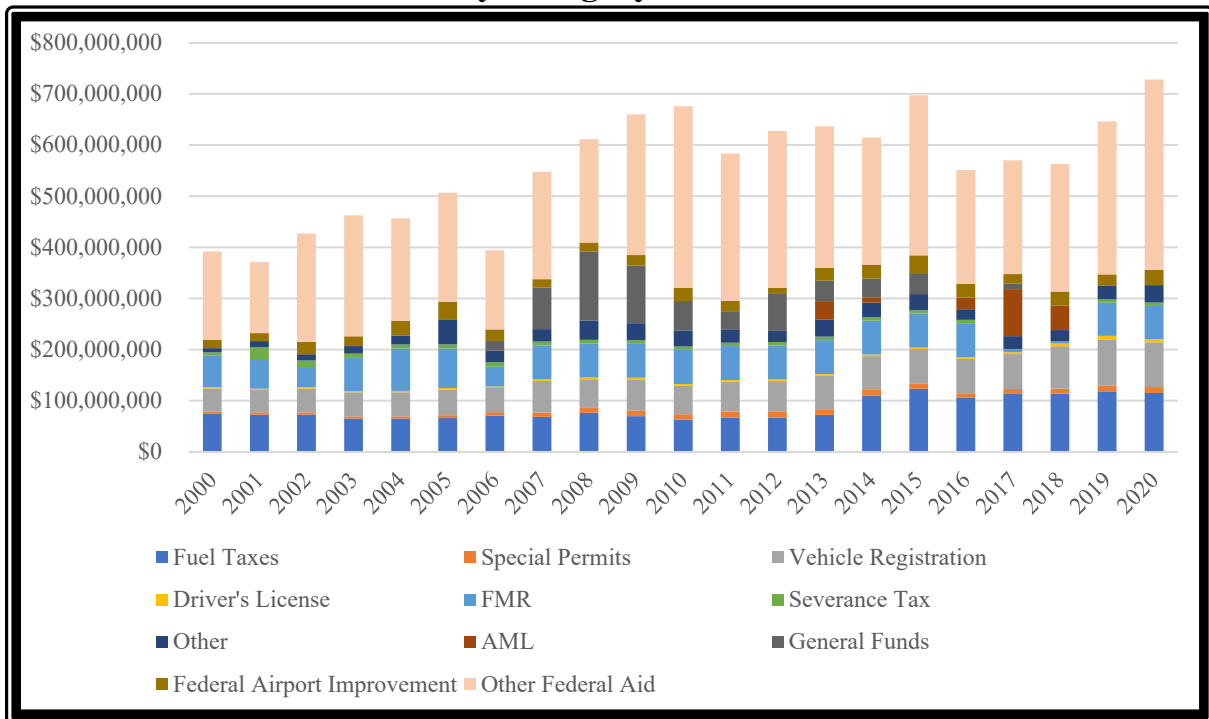
In 1991, state government reorganization changed the agency's name to the Wyoming Department of Transportation (WYDOT). At this time, the Commission also became the Transportation Commission of Wyoming. The Legislature oversees WYDOT's administrative budget and the WYDOT director is appointed by the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

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

## WYDOT Revenue Sources



## Historic WYDOT Revenues by Category <sup>1</sup>

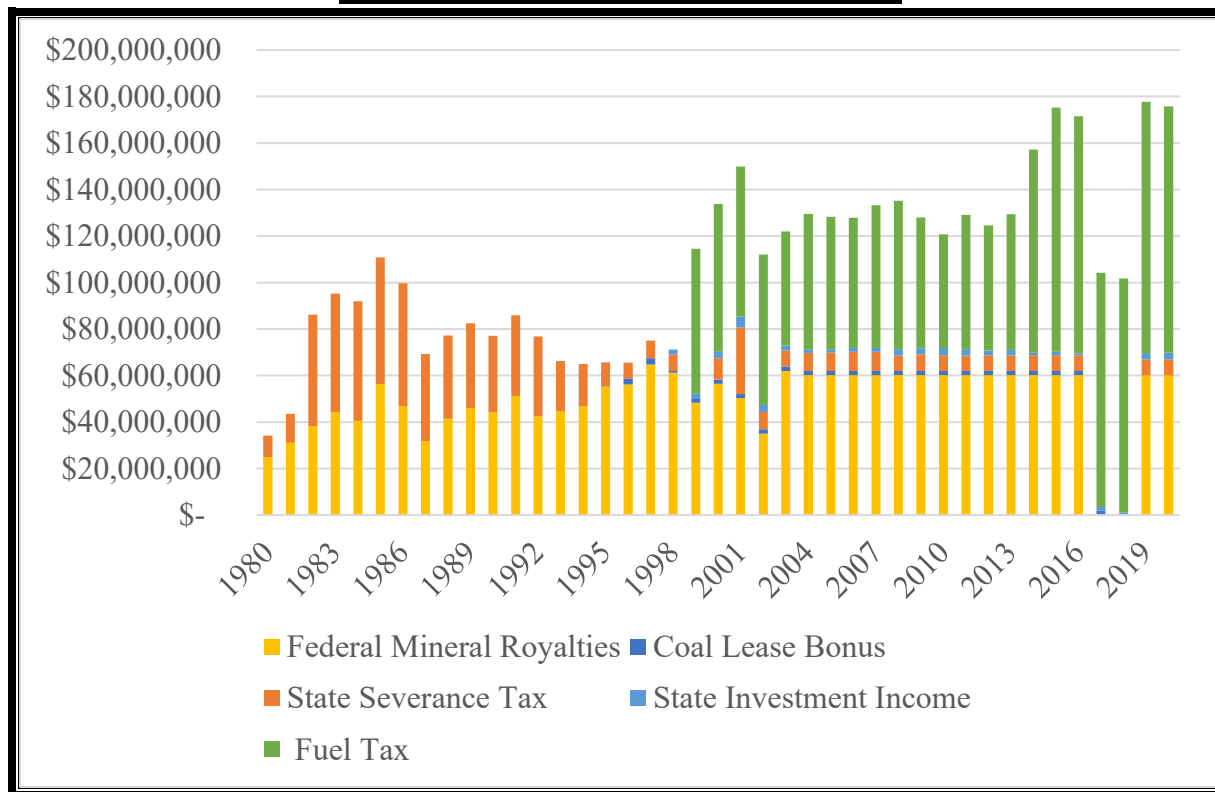


<sup>1</sup> Other revenues consist of Right of Way fees, sign permit fees, local project reimbursement payments, insurance recoveries including damage repairs to highway, salvage and surplus equipment, and interest.

### Highway Fund

The Highway Fund was created by W.S. 9-4-204 (u)(i). Per W.S. 24-1-119, the account is to be used for state highway construction and repairs. The data below only reflects revenue and distributions passed through by the state, shown in the table on page 3, and does not include appropriations, own source revenue, or other miscellaneous revenue and fees. Federal mineral royalties, coal lease bonuses, state investment income, severance taxes, and fuel taxes are the revenue sources highlighted below.

#### Revenue by Source (FY 2000 to FY 2020)



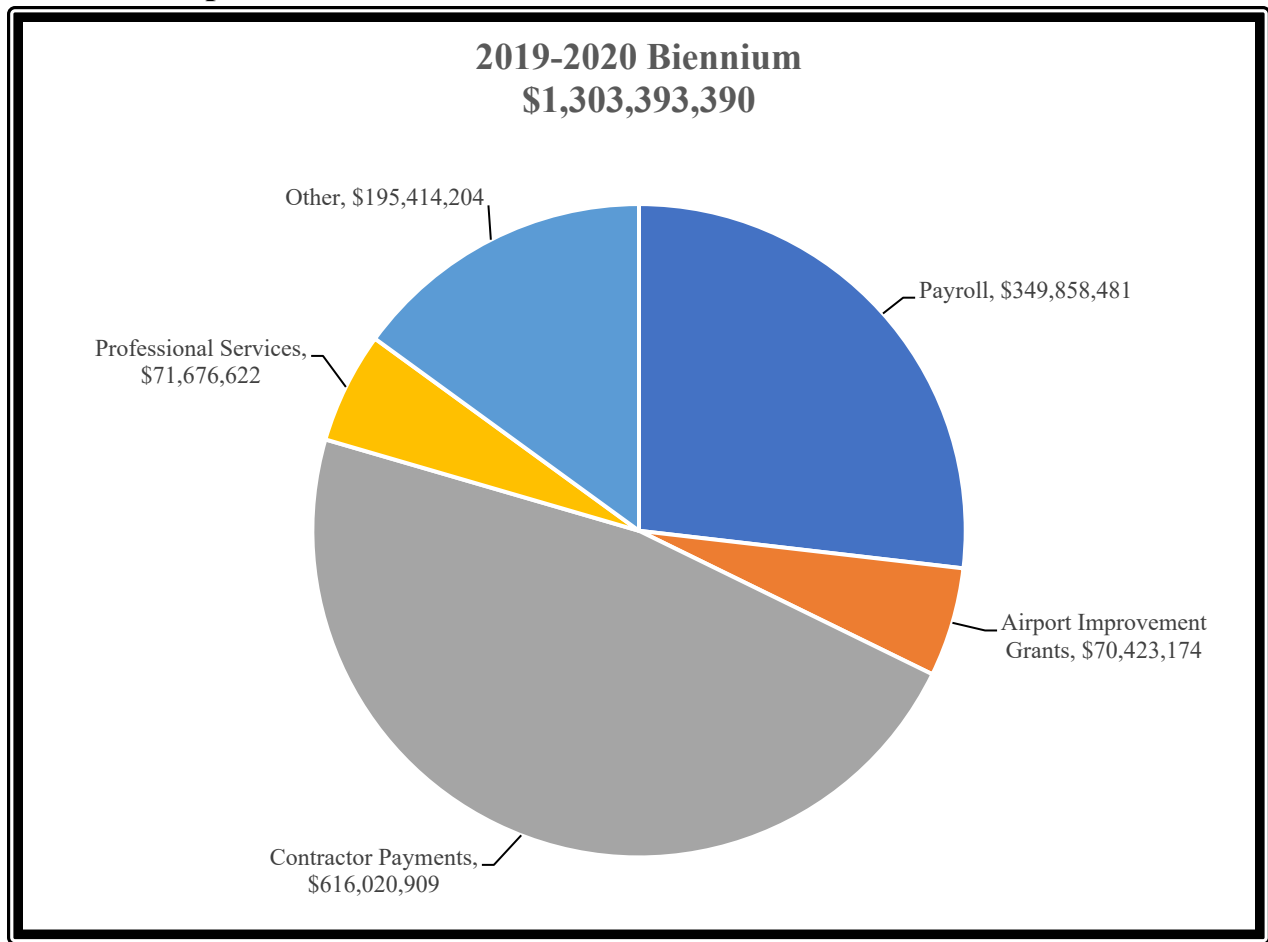
Source: October 2018 CREG Report and LSO Analysis of WYDOT Reporting

#### Revenue by Source (FY 2016 to FY 2020)

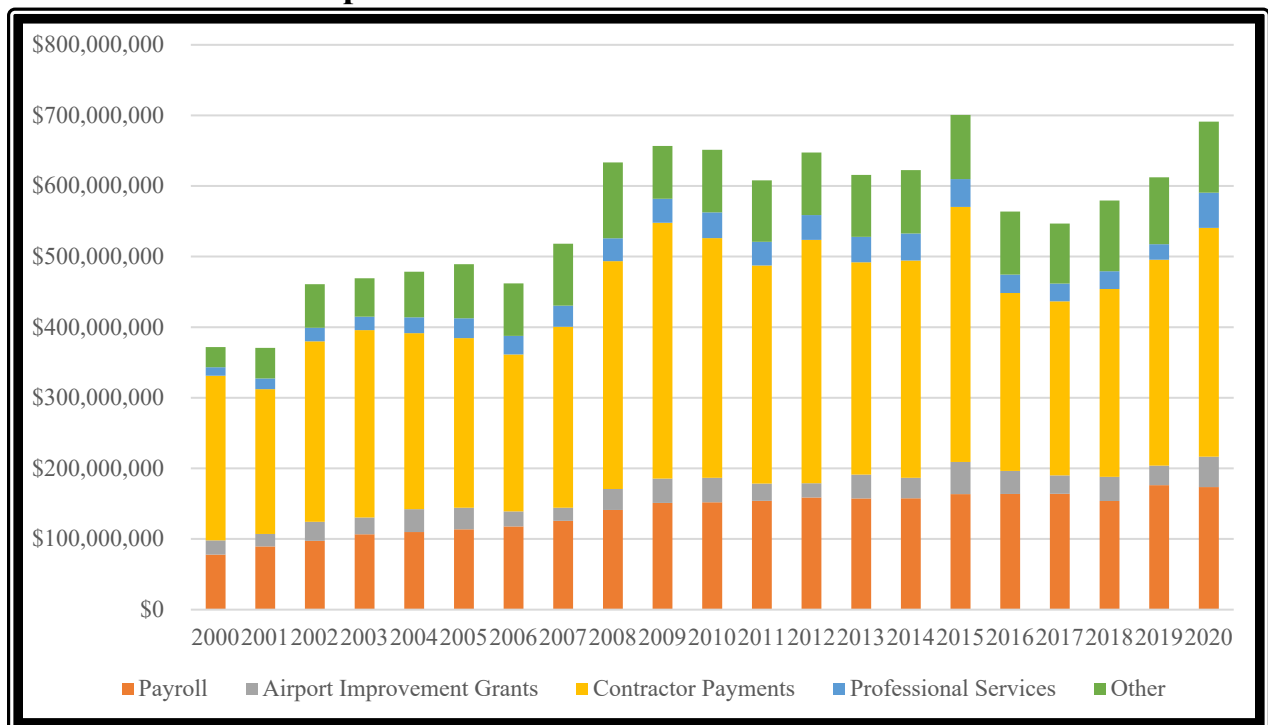
Fiscal Year	Federal Mineral Royalties	Coal Lease Bonus	State Severance Tax	State Investment Income	Fuel Tax	Total
2016	\$ 60,142,500	\$ 1,875,000	\$ 6,711,500	\$ 841,498	\$ 101,938,727	\$ 171,509,226
2017*	\$ -	\$ 1,875,000	\$ -	\$ 1,642,994	\$ 100,743,981	\$ 104,261,975
2018*	\$ -	\$ -	\$ -	\$ 1,192,743	\$ 100,592,095	\$ 101,784,838
2019	\$ 60,142,500	\$ 60,000	\$ 6,711,500	\$ 2,790,902	\$ 107,968,944	\$ 177,673,846
2020	\$ 60,142,500	\$ 60,000	\$ 6,711,500	\$ 2,963,156	\$ 105,856,771	\$ 175,733,927

\*Note: In FY 2017 and FY 2018 Federal Mineral Royalties and State Severance Taxes were re-directed to the General Fund and replaced with Abandoned Mine Land funds (not shown).

## WYDOT Expenditures



## Historic WYDOT Expenditures <sup>1</sup>



<sup>1</sup> "Other" expenditures consist of 200 & 400 series expenditures - travel, utilities, equipment, materials and supplies, general property, maintenance contracts, statewide cost allocation, and telecommunications.



## Department of Transportation Funding Summary and Explanation

	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20
Fuel Tax/User Fees	\$129,966,521	\$123,159,143	\$142,878,060	\$163,675,717	\$186,646,984	\$193,347,821	\$187,229,324	\$197,657,199	\$224,170,339	\$222,013,433
Sev Tax/FMR's	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$6,330,000	\$4,455,000	\$71,402,475	\$71,388,325
Federal Aid Funds	\$308,116,832	\$318,303,315	\$301,949,947	\$275,856,138	\$347,566,890	\$249,058,282	\$241,213,506	\$276,991,373	\$320,765,286	\$401,870,331
<b>Total</b>	<b>\$511,267,353</b>	<b>\$514,646,458</b>	<b>\$518,012,007</b>	<b>\$512,715,855</b>	<b>\$607,397,874</b>	<b>\$515,590,103</b>	<b>\$434,772,830</b>	<b>\$479,103,572</b>	<b>\$616,338,100</b>	<b>\$695,272,089</b>

	Actual BFY 2011	Actual BFY 2013	Actual BFY 2015	Actual BFY 2017	Actual BFY 2019
<b>Appropriated WyDOT</b>					
General Fund Appropriations	\$115,003,379	\$0	\$85,139,258	\$0	\$64,826,366
<b>TOTALS</b>	<b>\$115,003,379</b>	<b>\$0</b>	<b>\$85,139,258</b>	<b>\$0</b>	<b>\$64,826,366</b>

**Notes:**

1. Federal aid for highways are the major highway programs of the department's Highway Improvement Program. They do not include other federal funding WYDOT receives for motor carrier safety, rural mass transit or airports.
2. The aforementioned federal aid for highways are shown as the level of obligation limitation WYDOT receives for said funding.
3. Federal statistics are based on an October through September Fiscal Year.
4. Severance taxes and FMRs are net of all diversions.
5. Federal Mineral Royalties include both the Highway Fund portion and the Industrial Road Fund portion.
6. The increase in FY2009 Federal Aid Funds was due to American Recovery and Reinvestment Act (ARRA) stimulus funding.
7. The majority of FY17 and FY18 severance taxes and FMR's were diverted to the General Fund. Pursuant to 2016 Wyoming Session Laws, Chapter 116, Section 1(b)(ii), the Department of Transportation received \$162,300,000 in Abandoned Mine Land (AML) funds to the Highway Fund for highway projects, with priority given for addressing the impacts of mineral development. These AML funds offset severance taxes and FMRs previously dedicated to WyDOT as well as a portion of the reduction in General Fund appropriations for the 2017-2018 biennium.

<b><u>Fuel taxes:</u></b>	<b><u>Total Projected for FY21</u></b>
\$0.01/gallon with exemptions:	\$5,700,000
\$0.01/gallon without exemptions:	\$8,500,000
Based on FY2021 Estimated Revenue Estimates	

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

<u>Category:</u>	<u>Split:</u>
Interstate	92.76/7.24
National Highway System	90.49/9.51
Surface Transportation	90.49/9.51
Bridge	90.49/9.51
Congestion	90.49/9.51
High Priority	90.49/9.51
Equity Bonus	90.49/9.51



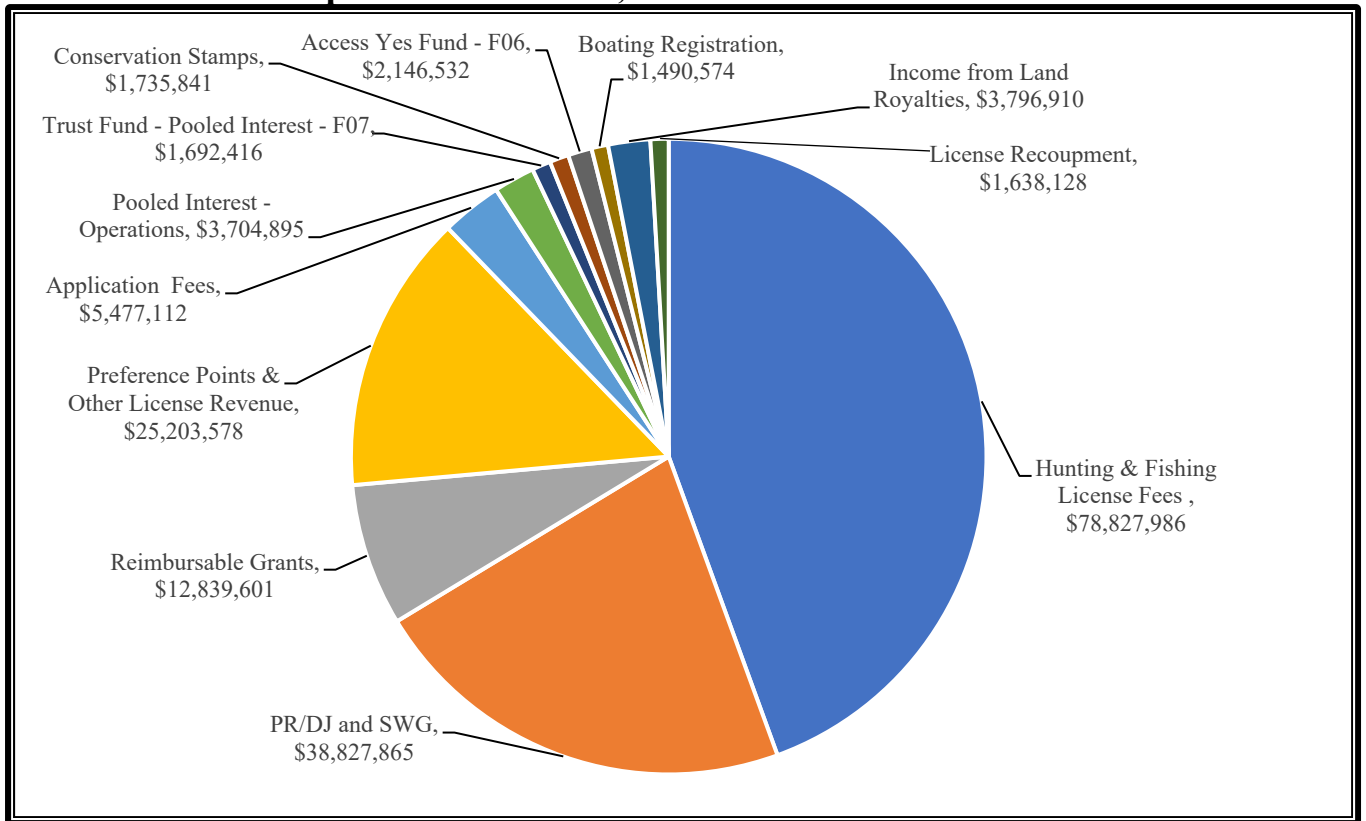


## **Wyoming Game and Fish Department**

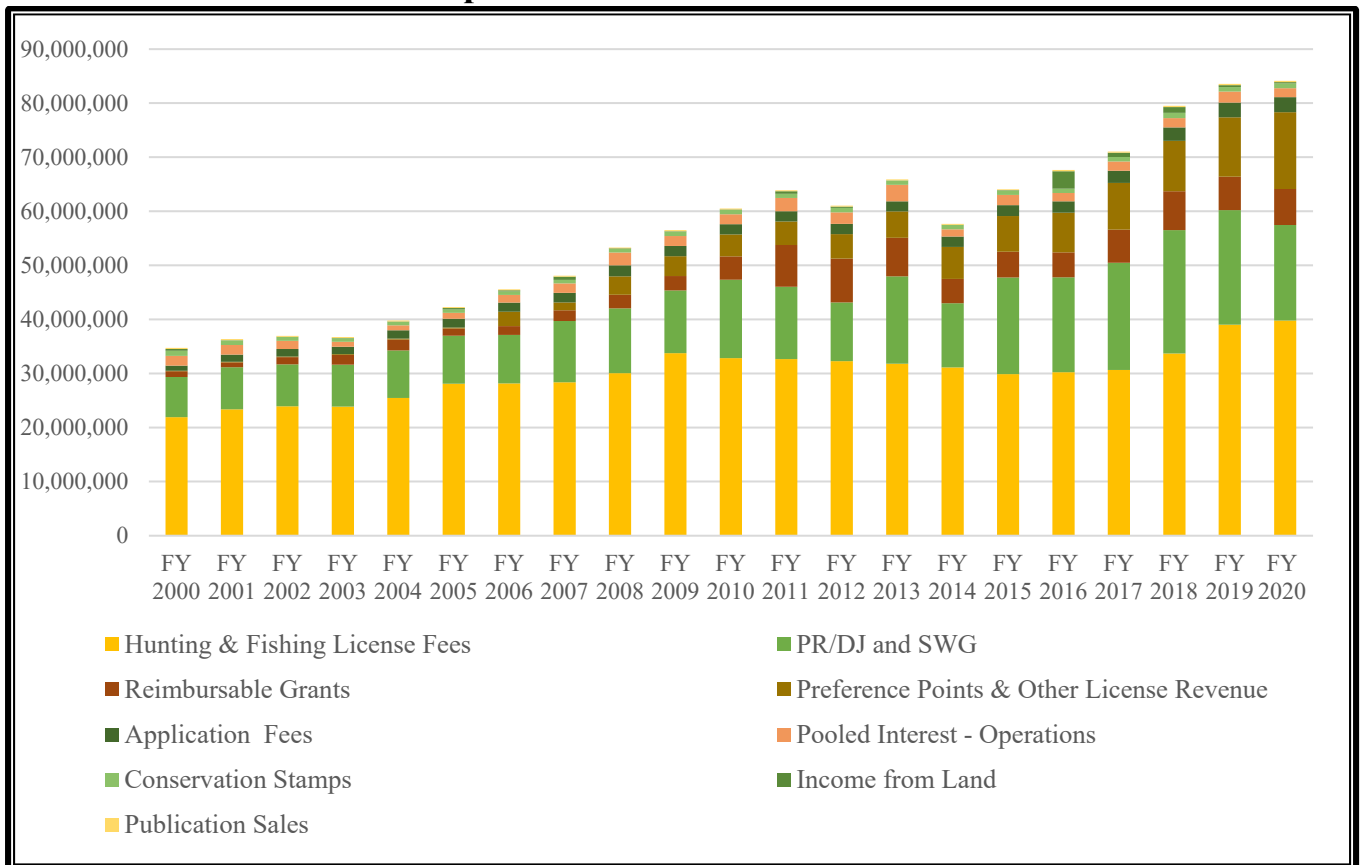
In 1921, the Game and Fish Commission (the Commission) was established by the Legislature to provide citizen oversight to the Wyoming Game and Fish Department. In 1937, the Commission was granted funding management of the Game and Fish Department by the Legislature, where revenue from sportsmen was directed to the Game and Fish Operating Fund. Seven Commission officials are appointed by the Governor from an associated region within the state, and each region consists of approximately three Wyoming counties. The Commission has purview over hunting quotas and seasons, establishes the Game and Fish Department's budget, and sets agency policies. The Game and Fish Department itself enforces laws and conserves wildlife; the director is also appointed by the Governor. The Game and Fish Department currently employs over 350 personnel and is statutorily required to manage over 800 species of wildlife across Wyoming.

As with many wildlife agencies, approximately 80 percent of funding comes from license fees and excise taxes on hunting and fishing equipment. The majority of license fees are established by the Legislature. Additional funding comes from various sources including conservation stamps, fees and various grants. The Wyoming Game and Fish Department also receives federal funding for sport fish and wildlife restoration.

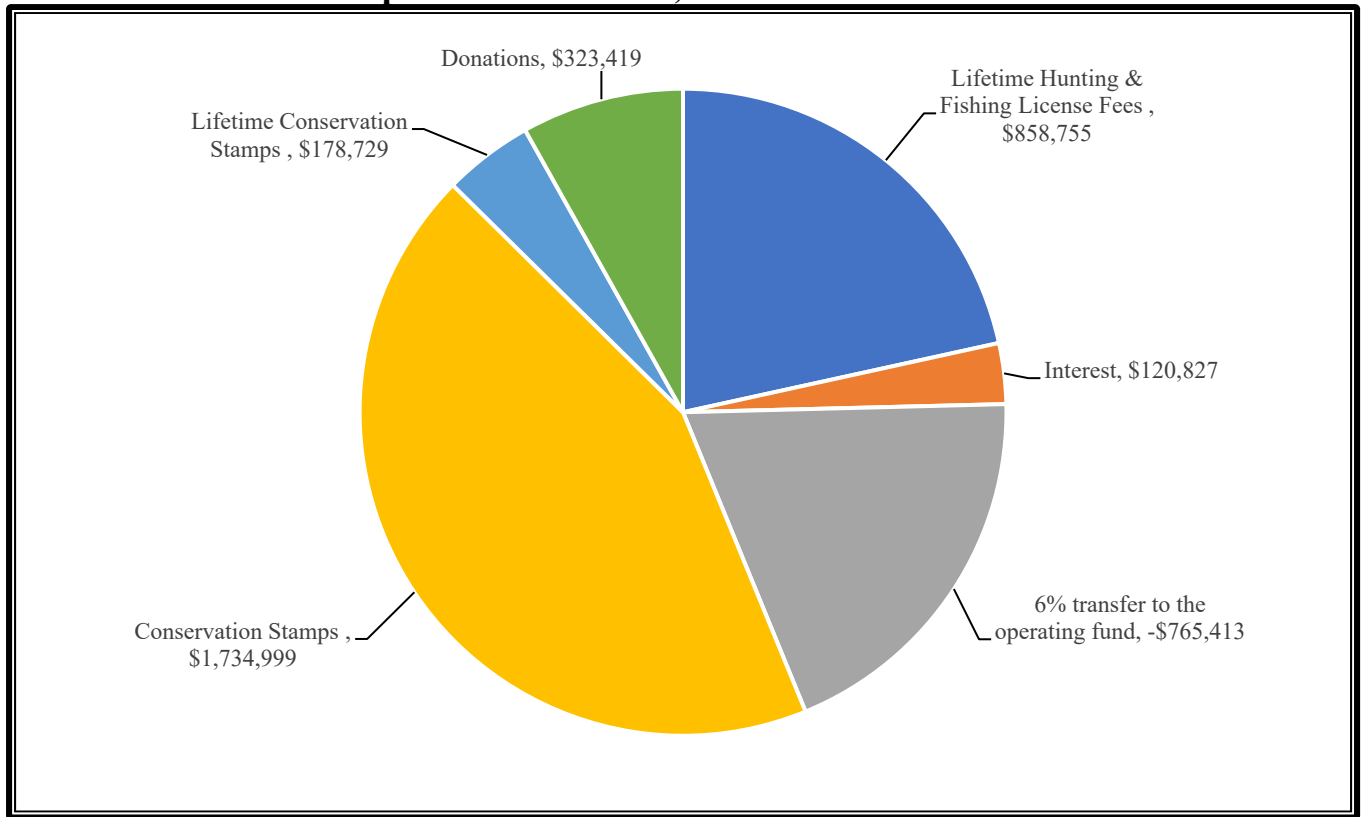
## Game and Fish Expendable Revenue, 2019-2020 Biennium



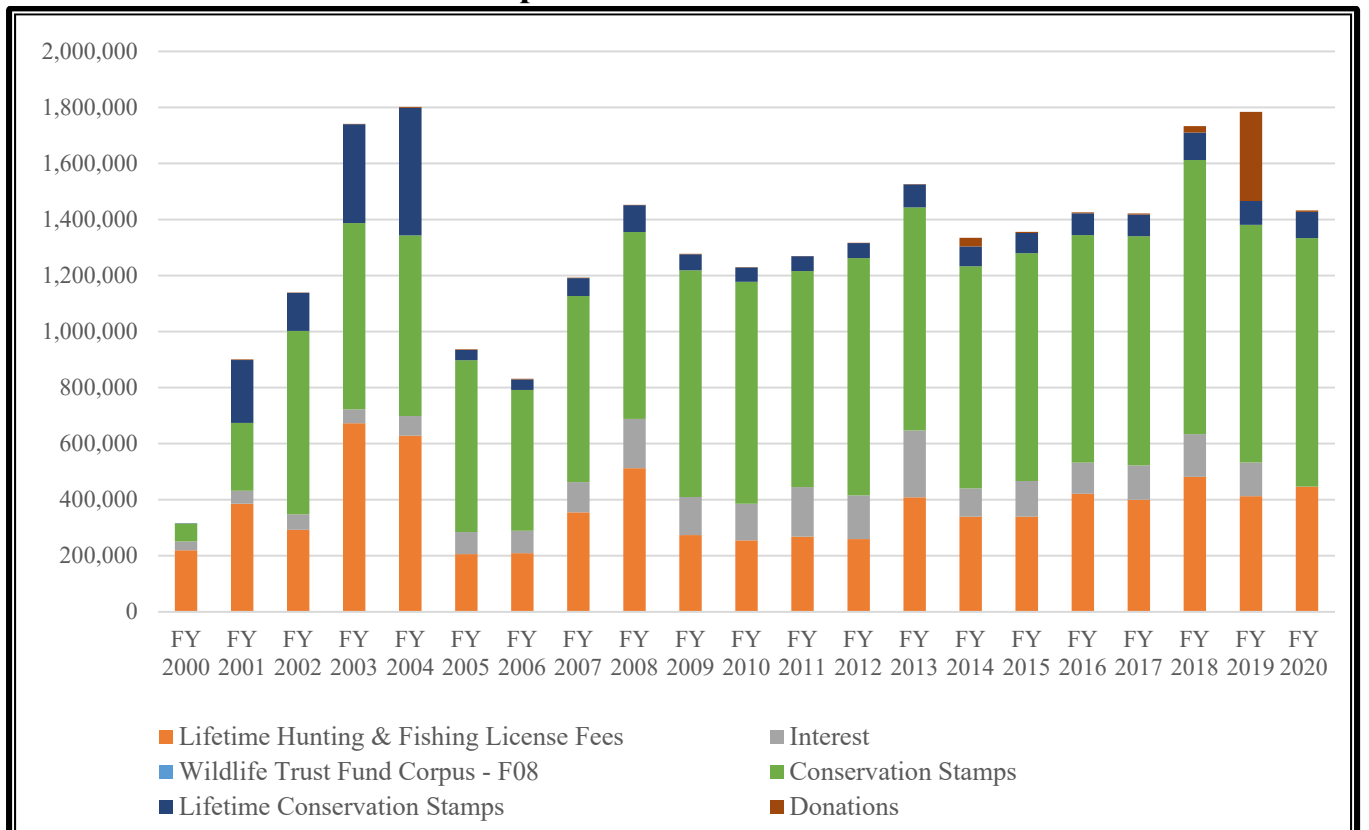
## Historic Game and Fish Expendable Revenue



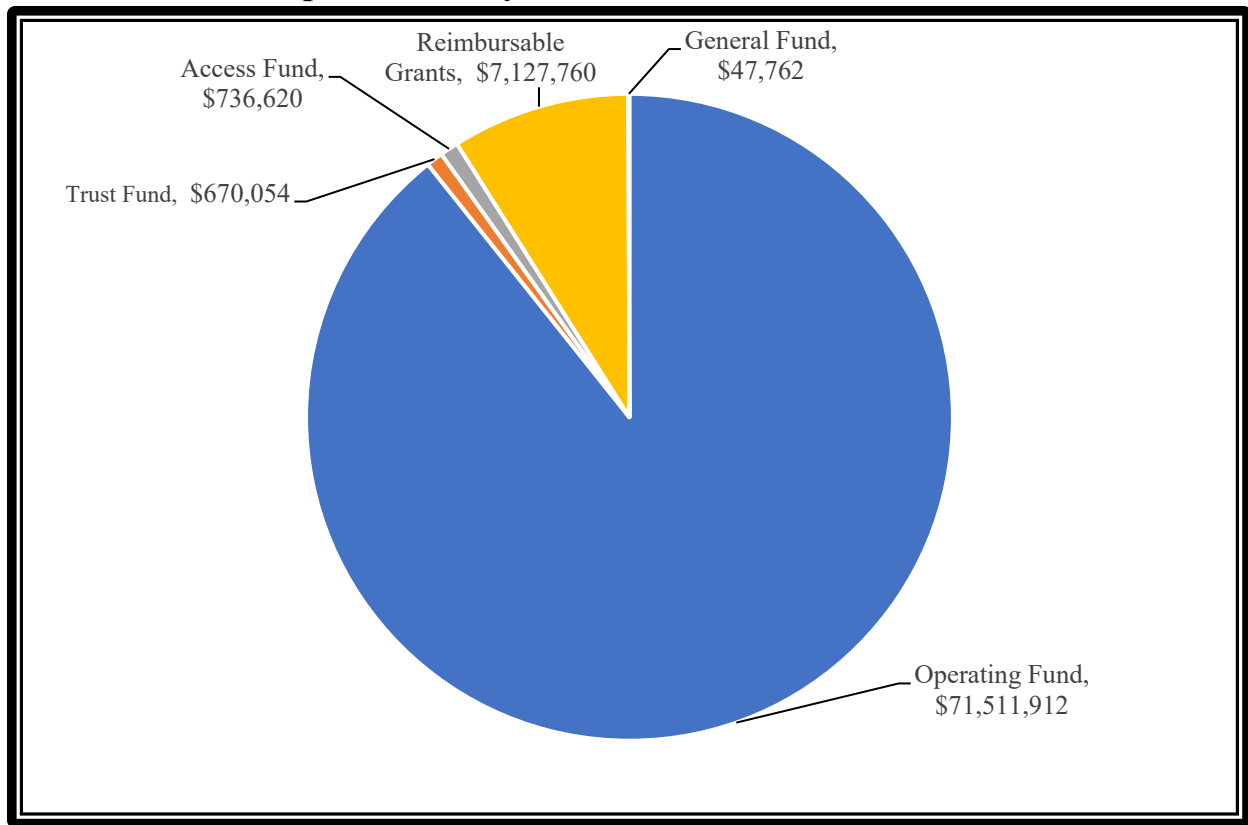
## Game and Fish Non-Expendable Revenue, 2019-2020 Biennium



## Historic Game and Fish Non-Expendable Revenue



## Game and Fish Expenditures by Fund, FY 2020



### **Supplemental Game and Fish Funding Definitions**

***Restricted*** - pursuant to W.S. 23-1-501(b) - all income received by the Commission or Department shall be deposited in the State Treasury and credited to the Wyoming Game and Fish fund. The Commission may establish accounts within the fund to carry out the purposes of this act, in addition to those accounts established by law. The Wyoming Game and Fish fund shall be expended as the Commission may direct to carry out the purposes of this act and for no other purposes.

***Restricted - Federal Aid*** - pursuant to W.S. 23-1-601 and 23-1-602

***PR/DJ and SWG*** - US Fish and Wildlife Service administered Pittman Robertson, Dingle Johnson, Wildlife and Sportfish Restoration funds and State Wildlife Grant funds.

***Income from Land*** - right-of-way and special use permit fees

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

***Other*** - copy charges for public information requests, duplicate hunter safety cards, prior year reimbursements, credit card rebates

# RESOURCE INDEX









## **Resource Index Table of Contents**

<b>List of Acronyms.....</b>	<b>107</b>
<b>Glossary.....</b>	<b>110</b>
<b>Summary Matrix of Major Revenue Sources.....</b>	<b>113</b>
<b>Impacts of Mineral Price Changes.....</b>	<b>114</b>
<b>Revenue Enhancement Options.....</b>	<b>115</b>
<b>Statutory Changes Affecting State Taxation.....</b>	<b>116</b>
<b>Mineral Tax History and Incentives.....</b>	<b>124</b>
<b>Fiscal Profile Explanation.....</b>	<b>133</b>
<b>LSO Fiscal Profile (“Goldenrod”).....</b>	<b>136</b>
<b>Summary of State Accounts and Balances.....</b>	<b>143</b>
<b>Agency Programs with Appropriations.....</b>	<b>169</b>
<b>Expenditure Series Categories.....</b>	<b>182</b>
<b>Total Appropriations by Service Category Figure.....</b>	<b>186</b>
<b>Total Appropriations by Service Category Table.....</b>	<b>187</b>
<b>Summary of Positions and Appropriations by Service Category.....</b>	<b>188</b>
<b>School Foundation Program Payments by School District.....</b>	<b>202</b>
<b>Major Maintenance by School District.....</b>	<b>203</b>
<b>Historical Student Enrollment by School District.....</b>	<b>204</b>
<b>Estimated Impacts of De-Earmarking on Local Governments .....</b>	<b>205</b>
<b>Historical Direct Distributions and Appropriations to Grant and Loan Programs.....</b>	<b>206</b>
<b>Direct Distribution (“Madden Formula”) Flow Charts.....</b>	<b>207</b>
<b>Estimated Impacts of De-Earmarking on the Highway Fund .....</b>	<b>210</b>





## **Acronyms**

### **Agencies, Boards and Commissions**

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

### **Funds**

**BRA** – Budget Reserve Account  
**CSLI** – Common School Land Income Account  
**CSPLF** – Common School Permanent Land Fund  
**CSPLFRA** – Common School Permanent Land Fund Reserve Account  
**GF** – General Fund  
**LUST** – Leaking Underground Storage Tanks  
**LSRA** – Legislative Stabilization Reserve Account  
**PLF** – Permanent Land Fund  
**PWMTF** – Permanent Wyoming Mineral Trust Fund

**PWMTFRA** – Permanent Wyoming Mineral Trust Fund Reserve Account  
**SCCA** – School Capital Construction Account  
**SFP** – School Foundation Program Account  
**SFPRA** – School Foundation Program Reserve Account  
**SIPA** – Strategic Investments and Projects Account  
**SPA** – Spending Policy Account  
**SPRA** – Spending Policy Reserve Accounts

### **Budget Bill Funds**

**A4** – Agency Trust Account  
**EF** – Enterprise Fund  
**FF** – Federal Fund  
**GF** – General Fund  
**IS** – Internal Service Fund  
**OF** – Other Funds  
**PF** – Pension Fund  
**PR** – Private Fund  
**P2** – Deferred Compensation Funds  
**RB** – Special Revenue Bonds  
**SR** – Special Revenue  
**S0** – Other Funds Identified by Footnote  
**S1** – Water Development Account I  
**S2** – Water Development Account II  
**S3** – Budget Reserve Account  
**S4** – Local Government Capital Construction Account  
**S5** – School Foundation Program  
**S6** – School Capital Construction Account  
**S7** – Highway Fund  
**S8** – Game and Fish Fund  
**S13** – Strategic Investments and Projects Account  
**TT** – Tobacco Settlement Trust Income Account  
**T0** – Expendable Trust – Other  
**T1** – Expendable Trust – Omnibus  
**T2** – Expendable Trust – Miner’s Hospital  
**T3** – Expendable Trust – State Hospital  
**T4** – Expendable Trust – Training School  
**T6** – University Permanent Land Income Fund  
**T7** – Expendable Trust – Group Insurance

### **Other**

**ADM** – Average Daily Membership (K-12 Attendance)  
**AML** – Abandoned Mine Lands  
**APPR** - Appropriation  
**AWEC** – At-Will-Employee-Contract  
**BRC** – Business Ready Communities  
**CAFR** – Comprehensive Annual Financial Report (STO’s Report)

**CH** – Chapter of Session Law  
**CLB** – Coal Lease Bonus  
**COP** – Court Ordered Placement  
**CREG** – Consensus Revenue Estimating Group  
**CY** – Calendar Year  
**DD** – Developmental Disabilities  
**FMR** – Federal Mineral Royalties  
**FND** – Funding Section of Bill  
**FY** – Fiscal Year  
**GAAP** – Generally Accepted Accounting Principles  
**SL** – Session Laws  
**W.S.** – Wyoming Statute



## **Glossary**

### **Revenue Terms**

**Consensus Revenue Estimating Group (CREG):** Develops and reports projections of state revenues and their distributions. *Authorized by 2016 S.L. Ch. 118 and W.S. 9-2-1002(a)(xxi).*

**Investment Income:** interest payments, dividends, or capital gains collected due to assets being invested

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

**Sales and Use Tax:** taxes collected on the sale and use of various goods and services

**Severance Tax:** a tax collected upon the extraction of non-renewable natural resources that are intended for consumption in other states

### **Budget Terms**

**Appropriation:** a sum of money authorized and designated by the legislature for a specific purpose

**B-11:** a term used to describe when an agency transfers funds from one division to another either within the agency or across agencies. Also used to establish budget authority

**Base Budget:** prepared by the **Budget Division** to capture all appropriations for every entity for the previous **biennium**

**Biennial Budget:** a budget that cover two fiscal years

**Budget Authorization:** the total dollar amount of fund appropriated from the legislature and transferred through the B-11 process for an agency

**Budget Bill:** authorization by the legislature of **appropriations** to agencies based off of the **base budget, standard budget, or exception budget** requests

**Budget Division:** the division within the Department of Administration and Information that prepares the **Base Budget** in conjunction with the agencies

**Cost Allocation:** cost sharing between agencies or divisions to offset the cost to the General Fund

**Division:** distinction between components or functions within an agency

**Exception Budget:** agency specific budget requests for additional funding aside from the standard budget

**Expenditure Series:** the major groupings of expenditure codes that provide details of the type of transactions as outlined below:

- 100 series: personnel costs (salaries and benefits)
- 200 series: support costs (equipment, communication, travel, supplies)
- 300 series: cost allocation
- 400 series: payment to ETS for IT and telecommunication services
- 500 series: space rental charges for non-generally funded agencies in non-state-owned buildings
- 600 series: grants and aid payments (Medicaid, economic assistance, contract to local providers, transfers to local govt., etc.)
- 700 series: capital construction
- 800 series: non-operating expenditures (resale or transfers)
- 900 series: contractual

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

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

**Line Item (budget documents):** detailed itemizations of the **expenditure series**

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

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

**Unit:** more detailed breakdown of a **division** used for budget requests and tracking expenditures

## **Other Terms**

**Legislative Session:** the time in which the legislature is convened for lawmaking

**General Session:** occurs in odd number years (i.e. 2017, 2019) and covers a variety of topics

**Budget Session:** occurs in even number years (i.e. 2016, 2018) with the primary focus being the biennial budget

**Fiscal Year:** a 12-month period used for budget purposes (also known as an accounting period). Wyoming's fiscal year starts on July 1<sup>st</sup> and ends the following June 30<sup>th</sup>.

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



## Summary Matrix of Major Revenue Sources (for FY 2021-2022 Biennium)

	Federal Mineral Royalties	Coal Lease Bonus	State Severance Tax	State Mineral Royalties/ Leases/ Bonuses	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/Fees
<b>General State Funds</b>												
General Fund (GF)	X		X		X		X	X	X			
Budget Reserve Account (BRA)	X		X					X				
Spending Policy Reserve Accounts (SPRA)					X							
Legislative Stabilization Reserve Account (LSRA)					X							
Strategic Investments and Projects Account (SIPA)					X							
<b>Education</b>												
School Capital Construction Account (SCCA)	X	X		X								
School Foundation Program (SFP)	X			X	X						X	
School Foundation Program Reserve Account (SFPRA)		X	X									
Local School Districts												X
University of Wyoming (UW)	X			X	X							
Community Colleges		X										X
<b>Infrastructure/Other</b>												
Highway Fund		X	X		X	X						
Water Accounts			X		X							
Leaking Underground Storage Tanks (LUST)			X									
<b>Local Government</b>												
Cities & Towns	X		X			X	X		X	X		X
Counties			X			X	X		X	X		X
Local Govt. Capcon	X	X	X							X		
Special Districts												X
<b>Permanent Accounts</b>												
Permanent Wyoming Mineral Trust Fund (PWTMF)			X		X*							
Permanent Land Fund (Common School Acct)				X	X*							

**Notes:**

State investment income could be directed to the PWTMF of the PLF;CSA through the Spending Policy Reserve Accounts

**Impact of Mineral Price Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes -  
October 2020 CREG**

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Oil - per \$5.00/bbl change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,100,000	\$ 3,700,000	\$ 4,400,000
Budget Reserve Account (BRA)	\$ 6,200,000	\$ 7,300,000	\$ 8,900,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 4,600,000	\$ 5,200,000	\$ 5,900,000
One Percent Sev. Tax - GF (FY20) PWMTF (FY21-22)	\$ 3,000,000	\$ 3,500,000	\$ 3,900,000
TOTAL	\$ 16,900,000	\$ 19,700,000	\$ 23,200,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 3,700,000	\$ 4,200,000	\$ 4,800,000
BRA	\$ 7,300,000	\$ 8,400,000	\$ 9,500,000
TOTAL	\$ 11,000,000	\$ 12,600,000	\$ 14,300,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 15,500,000	\$ 12,600,000	\$ 13,500,000
<b>Natural Gas - per \$1.00/mcf change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 7,500,000	\$ 7,800,000	\$ 8,000,000
Budget Reserve Account (BRA)	\$ 15,000,000	\$ 15,700,000	\$ 16,100,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 9,900,000	\$ 10,500,000	\$ 10,700,000
One Percent Sev. Tax - GF (FY20) PWMTF (FY21-22)	\$ 6,600,000	\$ 7,000,000	\$ 7,100,000
TOTAL	\$ 39,000,000	\$ 41,000,000	\$ 42,000,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 16,600,000	\$ 17,500,000	\$ 18,100,000
BRA	\$ 33,100,000	\$ 35,100,000	\$ 36,300,000
TOTAL	\$ 49,700,000	\$ 52,600,000	\$ 54,400,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 27,500,000	\$ 27,300,000	\$ 29,300,000
<b>Coal - per \$1.00/ton change in gross sales price</b>			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 2,300,000	\$ 2,200,000	\$ 2,200,000
Budget Reserve Account (BRA)	\$ 4,600,000	\$ 4,400,000	\$ 4,300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 2,300,000	\$ 2,200,000	\$ 2,200,000
One Percent Sev. Tax - GF (FY20) PWMTF (FY21-22)	\$ 1,600,000	\$ 1,500,000	\$ 1,400,000
TOTAL	\$ 10,800,000	\$ 10,300,000	\$ 10,100,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 3,600,000	\$ 3,400,000	\$ 3,300,000
BRA	\$ 7,100,000	\$ 6,800,000	\$ 6,600,000
TOTAL	\$ 10,700,000	\$ 10,200,000	\$ 10,000,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 6,500,000	\$ 7,000,000	\$ 6,400,000

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.

## **Revenue Enhancement Options - October 2020 CREG**

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

<b>Taxes and Fees</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>
1. 1% Sales & Use Tax (entire penny)	\$164.2	\$171.6	\$178.7
1% Sales & Use Tax (current GF 69% share)	\$113.3	\$118.4	\$123.3
2. Fuel taxes			
\$0.01/gal Gas & Special Fuels, no exemptions	\$10.4	\$10.6	\$10.6
\$0.01/gal Gas & Special Fuels, with exemptions	\$7.0	\$7.0	\$7.1
3. Cigarette Taxes			
\$0.001 Per Cigarette (\$.02 per pack)	\$0.5	\$0.5	\$0.5
4. Liquor Taxes			
\$0.02/gal Malt Beverage	\$0.2	\$0.2	\$0.2
\$0.94/gal Spirits	\$1.5	\$1.5	\$1.6
\$0.28/gal Wine	\$0.4	\$0.4	\$0.4
5. 1 Statewide Mill Levy	\$18.5	\$19.1	\$19.8
6. 1% Minerals Severance	\$68.8	\$74.5	\$79.9
7. Increase In Assessment Ratio			
1% on 9.5%	\$59.3	\$60.5	\$61.7
1% on 11.5%	\$21.9	\$22.4	\$22.8

### **Explanatory Notes**

<b>Item #</b>	<b>Explanation</b>
1.	These figures represents the total revenue from an additional 1% sales and use tax, and 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 3% annual growth rate for FY 22 and a 2% annual growth rate for FY 23 and FY 24 in non-mineral assessed valuations and a statewide average mill levy of 66.6 mills.

## Significant Statutory Changes Affecting State Taxation

1977 through 2020

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

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

Year	Chapter	Explanation
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Diversion of severance taxes from PWMTF to budget reserve account (BRA) begun
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack)
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used on processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	106	Continued \$.04/gallon tax on gasohol 7/1/89 through 7/1/93
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%
1989	270	Imposed a \$.01/gallon tax for L.U.S.T.
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

Year	Chapter	Explanation
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1993	107	Modified computation of school local property taxes/local resources (comparing resources before 7/1/91 & basing foundation program amount on before/after amounts)
1993	223	Added \$.01 sales/use tax & changed tax distribution from 2/3 to 72% to general fund
1994	13	Gas tax distribution 13.5% to counties; 14% to state-county road account in highway fund; 15% for cities & towns; 57.5% to state highway fund
1994	85	Tax credit voucher program for ethanol up to \$2M per year until 7/1/2000
1994	6	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Diversion of severance taxes from PWMTF to 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

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
1999	186	Extended ethanol tax credit program from 7/1/2000 to 7/1/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60
1999	132	Imposed a limitation on sales/use tax on transportable home to be based on 70% of the sales price of the home
1999	165	Imposed sales/use tax on price of cigarettes (removed exemption)
1999	155	Imposed sales/use tax on price of tobacco products (cigars, snuff & other tobacco products)
1999	168	Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds \$20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to 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 <sup>th</sup> cent for sales and use tax permanent (was due to expire on June 30, 2002)
2000	64	Extends the 2-cent fuel tax on gas & diesel with no exemptions through June 30, 2000
2000	99	Removes 4% severance tax break granted for new production of gas wells from natural gas produced from "shallow" wells (wells less than 2,000 feet in depth—mainly affects coalbed methane)
2000	102	Coal Transport Tax - Imposes a one-mill (.0001) per ton of coal tax on the commercial transportation of coal transported per mile or portion thereof; minimum tax is 50 cents per truck, trailer or railcar used to transport coal (repealed in 2004)
2001	74	Places a statute of limitation on actions filed before the state board of equalization to 5 years (any action not based on fraud)
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production.
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	79	Increases distribution of sales/use tax to local governments (from 27% to 30%)

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
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)
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



<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2006	10	Provides for the sourcing of sales/use tax purchases made (under the Streamlined Sales Tax Act)
2007	4	Provides telecommunications (including cable and satellite TV) to be assessed at 9.5% (even though still classified as industrial property)
2007	100	Removed lifetime limit on veterans' property tax exemption
2007	74	Increased maximum resort district tax from 1% to 3%
2007	140	Provides sales/use tax exemption on food
2007	133	Increases optional general purpose excise tax from 1% to 2%
2007	188	Extends the sales/use tax exemption for equipment used to generate electricity from renewable resources from 2008 to 2012
2008	28	Provides for valuation and taxation of producer-processed natural gas
2008	59	Provides for valuation and severance taxation of helium
2008	101	Extended the property tax refund program
2008	110	Increases the eligible amount of eligible income and amount of refund under the veteran's property tax exemption
2009	73	Provides eligibility criteria for the property tax refund program
2009	153	Provides for valuation and property taxation of helium
2009	43	Provides for the taxation of moist snuff tobacco by weight
2010	100	Grants a property tax exemption for property used for economic development
2010	33	Extends the sales/use tax exemption for property used to manufacture personal property
2010	50	Grants a property tax exemption for large data processing centers
2010	49	Imposes an excise tax of \$1 per megawatt hour on electricity generated from wind turbines
2010	51	Provides for property tax assessment of vacant land
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2011	48	Extends sales/use tax for data processing centers to software & power supplies
2011	83	Extends sales/use tax exemption for manufacturing equipment to December 31, 2017
2011	132	Grants credit for vendors collecting sales/use taxes
2011	99	Grants 100% gas tax refund for agricultural use
2012	33	Allows specific purpose excise tax to be used for maintenance of public roadways
2012	65	Provides for the taxation of "roll your own" cigarettes made from machines
2012	105	Repeals the tax credit for producers of ethanol fuel
2013	29	Extends sales/use tax exemption for data centers located in more than 1 location

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
2013	49	Increases the fuel tax on gasoline and diesel by 10 cents/gallon to total of 24 cents/gallon
2013	165	HB 171 clarifies that other gases such as methane, ethane, butane and liquefied gas are to be taxed as gasoline
2013	52	Prohibits the use of sales tax zapping devices
2013	144	SF 103 clarifies "electronic cigarettes" are to be treated and regulated as other tobacco products
2014	78	Clarifies which real property qualifies for the charitable property tax exemption
2014	102	Extends the time period for filing for an agricultural gas tax refund to 18 months
2014	106	Clarifies process for hearings before a county board of equalization
2014	61	Imposes gasoline tax on compressed natural gas (CNG); and diesel tax on liquid natural gas used in motor vehicles
2015	20	Reinstates the property tax refund program without a sunset date
2015	21	Property of airline companies as defined is taxed as industrial property
2015	28	Provides for taxation of alternative fuels
2015	44	Provides a sales tax exemption for lease of assets between related business entities
2016	19	Clarifies that the electric vehicle decal created as part of the taxation of alternative fuels is an annual decal and fee
2016	92	Specifies that the sales tax exemption for senior centers applies to meals provided to senior citizens, their guests and meals delivered to the homebound.
2016	77	Authorizes certain property tax information to be provided electronically.
2016	33	Requires a vendor to provide a refund of taxes erroneously collected from a taxpayer before the vendor can seek a refund or credit of the amount erroneously collected and remitted.
2017	7	Revises the amount of gasoline taxes distributed to the department of state parks and cultural resources for motorboats by using the number of out of state motorboats that paid aquatic invasive species fees.
2017	73	Clarifies that local optional sales and use taxes may be imposed by separate propositions up to the maximum statutory amounts for those taxes.
2017	85	Requires remote sellers to collect Wyoming sales and use tax if the seller has more than \$100,000.00 in sales in Wyoming or 200 separate transactions in Wyoming in any year.
2017	142	Provides that land used for a farmstead structure which is used to support agricultural land is valued for property tax purposes at the same rate as the agricultural land that the farmstead structure supports.
2017	181	Extends the manufacturing machinery sales and use tax exemption to 2027.

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
2018	1	Authorizes counties to deduct extraordinary costs incurred in collection taxes. Provides that counties are not liable to other government entities if unable to collect taxes due to nonpayment.
2018	87	Wyoming legal tender act. Provides that "specie" is not subject to sales or property taxes.
2018	76	Provides a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.
2018	53	Specifies audit procedures for sales and use taxes.
2019	41	Provides for collection of sales taxes by marketplace facilitators.
2019	21	Revises the administration of the cigarette tax.
2019	82	Provides for the expenditure of excess funds collected under a specific purpose option tax.
2019	120	Provides an exemption from sales and use taxes for broadband internet service infrastructure. Sunset in 2024.
2020	14	Implements a 5% statewide lodging tax and provides for distribution of the tax. Reduces the maximum local lodging tax from 4% to 2%.
2020	53	Provides for the taxation of nicotine products including electronic cigarettes and vapor material.
2020	110	Authorizes the implementation of an optional municipal sales and use tax. Revises the procedures for implementation of existing optional county sales and use taxes.
2020	142	Requires monthly payments of the ad valorem tax on mineral production and provides a payment schedule for the initial transition period. Will require future legislative action to fully implement.
2020	104	Provides a tax on the sale of electricity from nuclear reactors.

## Mineral Tax History & Incentives\*

1969 through 2020

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	HJR2A	Created the Permanent Wyoming Mineral Trust Fund (PWMTF); 1.5% severance tax on coal, oil, natural gas, oil shale & such other minerals as designated by the Legislature deposited in the PWMTF
1974	19	Increased severance tax rate to 3% on trona, coal, other fossil fuel minerals, & oil, natural gas & oil shale
1975	125	Increased severance tax rate to 4% on trona, coal, oil, natural gas & oil shale (2% severance tax rate remained on uranium, bentonite, gold, silver, or other precious metals, soda & saline)
1975	120	Imposed a coal impact severance tax on a graduated scale (1974 - .4%; 1975 - .8%; 1976 - 1.2%; 1977 - 1.6%; 1978 & after - 2%) until \$120M collected
1977	189	Increased severance tax on coal by 1.6% for CY 77 & 2% for CY 78 until \$160M collected; increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund; increased severance tax on coal by .5% to PWMTF; effective 1/1/78 <sup>1</sup> (total 10.1%); increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until \$250M collected; effective 1/1/78
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
<b>1983</b>	<b>173</b>	<b>Decreased severance tax on underground coal by 3.25% to 7.25%</b>
<b>1985</b>	<b>182</b>	<b>Decreased severance tax on collection wells from 6% to 1.5% &amp; exempted from property tax through 1989</b>
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
<b>1987</b>	<b>97</b>	<b>Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal</b>
<b>1987</b>	<b>29</b>	<b>Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax</b>
<b>1987</b>	<b>241</b>	<b>Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)</b>

\*Mineral tax incentives are displayed in bold type.

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
<b>1988</b>	<b>93</b>	<b>Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants</b>
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
<b>1989</b>	<b>35</b>	<b>Extended Coal Tax Equity Act to 1991 (3/31/91)</b>
<b>1989</b>	<b>172</b>	<b>Exempted coal used in processing from property &amp; severance taxes</b>
<b>1989</b>	<b>287</b>	<b>Exemption for tertiary oil production from projects certified by Oil &amp; Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax</b>
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
<b>1989</b>	<b>144</b>	<b>Decreased severance tax on uranium from 4% to 2%</b>
<b>1990</b>	<b>22</b>	<b>Extended 1.5% severance tax on collection wells to 1/1/95</b>
1990	13	Budget reserve account diversion extended through 6/30/92
<b>1991</b>	<b>13</b>	<b>Coal Tax Equity Act extended through 3/31/95</b>
<b>1991</b>	<b>237</b>	<b>Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)</b>
<b>1991</b>	<b>239</b>	<b>Exempted specified underground mining equipment from property tax</b>
<b>1991</b>	<b>42</b>	<b>Exempted uranium from 4% severance tax as long as price under \$17/pound</b>
<b>1991</b>	<b>139</b>	<b>Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)</b>
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
<b>1993</b>	<b>167</b>	<b>Exempted oil &amp; 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)</b>

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
1994	6	Extended budget reserve account diversion to 6/30/96
<b>1995</b>	<b>141</b>	<b>Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)</b>
<b>1995</b>	<b>48</b>	<b>Coal Tax Equity Act extended through 3/15/99</b>
<b>1995</b>	<b>55</b>	<b>Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF</b>
1995	59	Budget reserve account diversion extended 6/30/2000
<b>1995</b>	<b>76</b>	<b>Extended tertiary production 2% exemption through 12/31/96 (4% total)</b>
<b>1995</b>	<b>104</b>	<b>Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound</b>
<b>1995</b>	<b>74</b>	<b>Extended 1.5% severance tax for collection wells through 1/1/99</b>
<b>1995</b>	<b>75</b>	<b>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98</b>
<b>1997</b>	<b>171</b>	<b>Extended 4% severance tax exemption for oil/gas produced from workovers &amp; recompletions to 2001 (2% total)</b>
<b>1997</b>	<b>72</b>	<b>Extended tertiary production 2% exemption to March 2001 (4% total)</b>
<b>1998</b>	<b>16</b>	<b>Specified collection well property tax exemption applied to production for CY 94</b>
<b>1998</b>	<b>47</b>	<b>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)</b>
<b>1998</b>	<b>48</b>	<b>Extended uranium tax severance tax exemption through 3/31/2003</b>
<b>1999</b>	<b>64</b>	<b>Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60</b>
<b>1999</b>	<b>168</b>	<b>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</b>
1999	121	Budget reserve account diversion extended from 6/30/2000 to 6/30/2004
<b>2000</b>	<b>4</b>	<b>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)</b>
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

Year	Chapter	Explanation
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)
<b>2003</b>	<b>105</b>	<b>Extended uranium tax severance tax exemption through 3/31/2009</b>
<b>2003</b>	<b>130</b>	<b>Extended tertiary production 2% exemption to March, 2008 (4% total), provided the price received by the producer is less than \$27.50 per barrel</b>
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2012	15	Allows dept. of revenue and taxpayer to agree on alternative method of trona tax valuation
2013	N/A	No significant bills affecting mineral taxation

Year	Chapter	Explanation
2014	68	Clarifies procedures for mineral tax audits
2015	61	Revises the definition of "well site" for oil and gas taxation purposes
2015	73	Creates task force on mineral taxes
2016	16	Cleanup of archaic provisions within the mineral tax code. Recommended by the task force on mineral taxes.
2017	143	Requires the Department of Revenue to study and report on the possibility of using discounted cash flow to value oil and gas production, rather than the current method of using actual value. Final report is due November 30, 2019.
2018	76	Provides a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.
2019	187	Provides for lien priority for tax liens on mineral production.
<b>2020</b>	<b>120</b>	<b>Provides for a differential severance tax rate on uranium for specified market spot prices. The current rate is 4%. Under the bill the rate can range from 0% up to 5% depending on the market prices. Sunsets December 31, 2025.</b>
<b>2020</b>	<b>139</b>	<b>Provides a 3% severance tax exemption for coal that is transported to market outside of North America through a coal export terminal in Canada or Mexico. Sunsets July 1, 2030 or if a specified amount of coal is exported through United States coal export terminals.</b>
2020	141	Addresses lien priority for tax liens on mineral production and clarifies different procedures before and after January 1, 2021.
2020	142	Requires monthly payments of the ad valorem tax on mineral production and provides a payment schedule for the initial transition period. Will require future legislative action to fully implement.
<b>2020</b>	<b>155</b>	<b>Provides a tax exemption for new oil and gas wells, subject to certain price requirements. The exemption is a reduction of the severance tax rate from 6% to 4% for the first six months and 5% for the following six months of production. The exemption applies to wells drilled on or after July 1, 2020 and prior to December 31, 2025.</b>
<b>1985</b>	<b>182</b>	<b>Decreased severance tax on collection wells from 6% to 1.5% &amp; exempted from property tax through 1989</b>
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
<b>1987</b>	<b>97</b>	<b>Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal</b>
<b>1987</b>	<b>29</b>	<b>Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax</b>
<b>1987</b>	<b>241</b>	<b>Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)</b>



<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
<b>1988</b>	<b>93</b>	<b>Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants</b>
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
<b>1989</b>	<b>35</b>	<b>Extended Coal Tax Equity Act to 1991 (3/31/91)</b>
<b>1989</b>	<b>172</b>	<b>Exempted coal used in processing from property &amp; severance taxes</b>
<b>1989</b>	<b>287</b>	<b>Exemption for tertiary oil production from projects certified by Oil &amp; Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax</b>
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
<b>1989</b>	<b>144</b>	<b>Decreased severance tax on uranium from 4% to 2%</b>
<b>1990</b>	<b>22</b>	<b>Extended 1.5% severance tax on collection wells to 1/1/95</b>
1990	13	Budget reserve account diversion extended through 6/30/92
<b>1991</b>	<b>13</b>	<b>Coal Tax Equity Act extended through 3/31/95</b>
<b>1991</b>	<b>237</b>	<b>Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)</b>
<b>1991</b>	<b>239</b>	<b>Exempted specified underground mining equipment from property tax</b>
<b>1991</b>	<b>42</b>	<b>Exempted uranium from 4% severance tax as long as price under \$17/pound</b>
<b>1991</b>	<b>139</b>	<b>Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)</b>
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
<b>1993</b>	<b>167</b>	<b>Exempted oil &amp; 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)</b>

<b>Year</b>	<b>Chapter</b>	<b>Explanation</b>
1994	6	Extended budget reserve account diversion to 6/30/96
<b>1995</b>	<b>141</b>	<b>Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)</b>
<b>1995</b>	<b>48</b>	<b>Coal Tax Equity Act extended through 3/15/99</b>
<b>1995</b>	<b>55</b>	<b>Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF</b>
1995	59	Budget reserve account diversion extended 6/30/2000
<b>1995</b>	<b>76</b>	<b>Extended tertiary production 2% exemption through 12/31/96 (4% total)</b>
<b>1995</b>	<b>104</b>	<b>Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound</b>
<b>1995</b>	<b>74</b>	<b>Extended 1.5% severance tax for collection wells through 1/1/99</b>
<b>1995</b>	<b>75</b>	<b>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98</b>
<b>1997</b>	<b>171</b>	<b>Extended 4% severance tax exemption for oil/gas produced from workovers &amp; recompletions to 2001 (2% total)</b>
<b>1997</b>	<b>72</b>	<b>Extended tertiary production 2% exemption to March 2001 (4% total)</b>
<b>1998</b>	<b>16</b>	<b>Specified collection well property tax exemption applied to production for CY 94</b>
<b>1998</b>	<b>47</b>	<b>Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)</b>
<b>1998</b>	<b>48</b>	<b>Extended uranium tax severance tax exemption through 3/31/2003</b>
<b>1999</b>	<b>64</b>	<b>Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60</b>
<b>1999</b>	<b>168</b>	<b>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</b>
1999	121	Budget reserve account diversion extended from 6/30/2000 to 6/30/2004
<b>2000</b>	<b>4</b>	<b>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)</b>
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

Year	Chapter	Explanation
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)
<b>2003</b>	<b>105</b>	<b>Extended uranium tax severance tax exemption through 3/31/2009</b>
<b>2003</b>	<b>130</b>	<b>Extended tertiary production 2% exemption to March, 2008 (4% total), provided the price received by the producer is less than \$27.50 per barrel</b>
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2012	15	Allows dept. of revenue and taxpayer to agree on alternative method of trona tax valuation
2013	N/A	No significant bills affecting mineral taxation

Year	Chapter	Explanation
2014	68	Clarifies procedures for mineral tax audits
2015	61	Revises the definition of "well site" for oil and gas taxation purposes
2015	73	Creates task force on mineral taxes
2016	16	Cleanup of archaic provisions within the mineral tax code. Recommended by the task force on mineral taxes.
2017	143	Requires the Department of Revenue to study and report on the possibility of using discounted cash flow to value oil and gas production, rather than the current method of using actual value. Final report is due November 30, 2019.
2018	76	Provides a tax exemption for natural gas used to treat by-product water to make the water available for beneficial use.
2019	187	Provides for lien priority for tax liens on mineral production.
<b>2020</b>	<b>120</b>	<b>Provides for a differential severance tax rate on uranium for specified market spot prices. The current rate is 4%. Under the bill the rate can range from 0% up to 5% depending on the market prices. Sunsets December 31, 2025.</b>
<b>2020</b>	<b>139</b>	<b>Provides a 3% severance tax exemption for coal that is transported to market outside of North America through a coal export terminal in Canada or Mexico. Sunsets July 1, 2030 or if a specified amount of coal is exported through United States coal export terminals.</b>
2020	141	Addresses lien priority for tax liens on mineral production and clarifies different procedures before and after January 1, 2021.
2020	142	Requires monthly payments of the ad valorem tax on mineral production and provides a payment schedule for the initial transition period. Will require future legislative action to fully implement.
<b>2020</b>	<b>155</b>	<b>Provides a tax exemption for new oil and gas wells, subject to certain price requirements. The exemption is a reduction of the severance tax rate from 6% to 4% for the first six months and 5% for the following six months of production. The exemption applies to wells drilled on or after July 1, 2020 and prior to December 31, 2025.</b>



---

## **LSO's Fiscal Profile**

### **Structure and Purpose**

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

The Fiscal Profile includes a summary of major, expendable accounts from which the Legislature traditionally appropriates monies. The Fiscal Profile does not include permanent, or inviolate accounts such as the Permanent Wyoming Mineral Trust Fund (PWMTF) or Permanent Land Funds, principally, the Common School Permanent Land Fund (CSPLF). The choice of accounts to be profiled has remained relatively steady over the last three decades, though occasionally leadership of the Joint Appropriations Committee (JAC) guide the inclusion or removal of some accounts. In total, there are hundreds of accounts and subaccounts within the State’s accounting system. The vast majority of these accounts are dedicated to a specific, usually modest agency purpose. A good resource for actual account balances for inviolate accounts is the [State Treasurer’s Office investment webpage](#).

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

The structure of the LSO Fiscal Profile is as follows:

*Beginning Balance*

*PLUS Forecast Revenues*

*PLUS / MINUS Transfers in and out*

*MINUS Appropriations (or PLUS Budget Reductions)*

*EQUALS Projected Ending Balance*

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

forecast by CREG. For example, the Water Development Accounts and the School Foundation Program Accounts both include revenues not forecast by CREG. In these cases, LSO staff will populate the forecast, or usually, work with the relevant agency, e.g., Water Development Commission or Department of Education, to populate the forecast for revenue streams not covered by CREG.

As the name suggests, the LSO Fiscal Profile is prepared by LSO staff. The Governor's Budget Recommendation released in mid-November of each year typically includes an executive branch version of a fiscal profile. Historically, the executive branch version is located immediately following the Governor's budget message and includes a subset of the accounts within the LSO Fiscal Profile, e.g., General Fund (GF), Budget Reserve Account (BRA), Strategic Investments and Projects Account (SIPA), School Foundation Program Account (SFP) and School Capital Construction Account (SCCA). The executive branch version of a fiscal profile otherwise follows the same general format as the LSO Fiscal Profile.

LSO updates the Fiscal Profile with the publication of each new CREG forecast, i.e., October, January, and with any special CREG report. The Fiscal Profile is updated and published at least weekly during legislative sessions to reflect Committee of the Whole action on other bills. Staff provide an informal version of the Fiscal Profile, often referred to as a Working Profile or "Whiterod", to the members of JAC during or immediately prior to mark-up of the Budget Bill or Supplemental Budget Bill.

## **Fiscal Profile Contents**

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

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

**Page 3** of the Fiscal Profile includes the traditional reserve accounts that are available for appropriation. These include the BRA, Legislative Stabilization Reserve Account (LSRA), SIPA, and the School Foundation Program Reserve Account (SFPRRA).

**Page 4** of the Fiscal Profile is dedicated to K-12 funding and includes the SFP, which supports the states' share of funding for K-12 school district general operations and some education-related state agency functions as well as the SCCA, which supports the K-12 school district major maintenance and capital construction.

**Page 5** of the Fiscal Profile illustrates the investment reserve accounts: the PWMTF Reserve Account and the CSPLF Reserve Account. These accounts are created in W.S. 9-4-719 and serve as a repository of investment income in years in which investment income is strong. These same accounts are automatically drawn upon in years in which investment income is weak.

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

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

Within pages 2 through 6 of the Fiscal Profile, the columns are used to illustrate the actions or positions of different entities through the legislative process. For example, the first action of a new budget request will be the Governor, whose recommendations are illustrated in a separate column. The next actor for the

Budget Bill or Supplemental Budget Bill is the JAC, followed by the House and Senate, which each will have their own columns summarizing the actions of each body. Then, the Joint Conference Committee on the Budget will have its own column. Finally, the last column in the last version of the Fiscal Profile, which usually is not published until at least two weeks after the legislative session, represents the final action on all legislation, inclusive of Governor’s vetoes and legislative overrides of the vetoes, if any.

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

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

## **Where to Find the “Key Takeaways”**

While the beginning balance, revenues, appropriations, transfers, and projected ending balance of all profiled accounts may be of broad interest to policymakers and especially those with direct interest in a particular account, there are some areas of the profile to identify key takeaways:

- The bottom of page 2 will illustrate whether the projected balance of the General Fund has a projected budget gap or not. The total projected balance of the BRA, found approximately one-quarter from the top of page 3, will show what the surplus cash balance is forecast to be for the BRA and GF combined, if they are not in shortfall.
- Whether there is general savings in state government operations to be deposited to the LSRA or transfers out of savings to support K-12 school district funding or the general operations of state or local government will typically be identifiable in the middle of page 2 under the “transfers in” and “transfers out” within the LSRA. These are projected figures but will often provide an indication of whether all net actions of the Legislature result in payments into or payments out of the LSRA, or the state’s primary “Rainy Day Fund”.

	A	F	G	H	I	J	K
1	<b>Fiscal Profile for 2021-22</b>						
2	<b>October 2020 CREG revenue forecast</b>						
3	<b>All profiled accounts with the exception of SIPA and water accounts</b>						
4							
5		<b>21-22 Biennium</b>	<b>21-22 Biennium</b>	<b>21-22 Biennium</b>			
6		<b>May CREG</b>	<b>Oct CREG</b>	<b>Prop. Gov.'s Red.</b>			
7		<b>Status</b>	<b>Status</b>	<b>Oct. CREG Status</b>			
8	<b>General Fund (GF)</b>						
9	Beginning Balance 7-1-20	\$0	\$0	\$0			
10	Sales & Use Taxes	\$803,300,000	\$884,600,000	\$884,600,000			
11	Investment Income from PWMTF & Pooled Income	\$474,100,000	\$461,400,000	\$461,400,000			
12	Severance Taxes	\$223,200,000	\$245,100,000	\$245,100,000			
13	Other General Fund Revenues	\$303,852,000	\$318,000,000	\$318,000,000			
14	Transfers in from BRA and other adjustments	\$296,259,768	\$617,561,827	\$618,366,086			
15	Net Revenues Available after Transfers	\$2,100,711,768	\$2,526,661,827	\$2,527,466,086			
16	Appropriations	(\$2,977,736,381)	(\$2,977,736,381)	(\$2,639,248,924)			
17	Total Balance Available	(\$877,024,613)	(\$451,074,554)	(\$111,782,838)			
18							
19	<b>Budget Reserve Account (BRA)</b>						
20	Beginning Balance 7-1-20	\$96,459,768	\$238,718,581	\$238,718,581			
21	Net Revenues Available after Transfers	(\$96,459,768)	(\$238,718,581)	(\$238,718,581)			
22	Appropriations	\$0	\$0	\$0			
23	Total Balance Available	\$0	\$0	\$0			
24							
25	<b>Legislative Stabilization Reserve Account (LSRA)</b>						
26	Beginning Balance 7-1-20	\$1,564,120,437	\$1,560,503,517	\$1,560,503,517			
27	Net Revenues Available after Transfers	(\$459,977,057)	(\$240,504,795)	(\$238,134,670)			
28	Appropriations	(\$126,330,000)	(\$127,830,000)	(\$127,830,000)			
29	Total Balance Available	\$977,813,380	\$1,192,168,722	\$1,194,538,847			
30							
37	<b>School Foundation Program Reserve Account (SFPR)</b>						
38	Beginning Balance 7-1-20	\$23,549,091	\$23,618,611	\$23,618,611			
39	Net Revenues Available after Transfers	\$0	\$0	\$0			
40	Appropriations	(\$23,549,091)	(\$23,549,091)	(\$23,549,091)			
41	Total Balance Available	\$0	\$69,520	\$69,520			
42							
43	<b>School Foundation Program (SFP)</b>						
44	Beginning Balance 7-1-20	\$199,728,886	\$232,401,148	\$232,401,148			
45	Net Revenues Available after Transfers	\$1,846,185,657	\$1,734,813,395	\$1,732,443,270			
46	Appropriations	(\$1,945,914,543)	(\$1,867,214,543)	(\$1,864,844,418)			
47	Total Balance Available	\$100,000,000	\$100,000,000	\$100,000,000			
48							
49	<b>School Capital Construction Account (SCCA)</b>						
50	Beginning Balance 7-1-20	\$13,695,057	\$21,625,384	\$21,625,384			
51	Net Revenues Available after Transfers	\$209,534,850	\$233,734,850	\$233,734,850			
52	Appropriations	(\$249,177,243)	(\$249,177,243)	(\$248,334,996)			
53	Total Balance Available	(\$25,947,336)	\$6,182,991	\$7,025,238			
54							
55	<b>PWMTF Spending Policy Reserve Account</b>						
56	Beginning Balance 7-1-20	\$328,037,579	\$306,945,521	\$306,945,521			
57	Net Revenues Available after Transfers	\$7,200,000	\$7,200,000	\$7,200,000			
58	Appropriations	(\$307,100,000)	(\$257,300,000)	(\$257,300,000)			
59	Total Balance Available	\$28,137,579	\$56,845,521	\$56,845,521			
60							
61	<b>CSPLF Spending Policy Reserve Account</b>						
62	Beginning Balance 7-1-20	\$282,678,920	\$268,102,767	\$268,102,767			
63	Net Revenues Available after Transfers	\$8,100,000	\$8,100,000	\$8,100,000			
64	Appropriations	(\$165,700,000)	(\$151,300,000)	(\$151,300,000)			
65	Total Balance Available	\$125,078,920	\$124,902,767	\$124,902,767			
66							



	A	B	C	H	I	J	K	L	M
1	<b>Fiscal Profile of Traditional Funding Sources</b>								
2									
3									
4				BY 21-22		BY 21-22		BY 21-22	
5	<b>General Fund (GF)</b>			May CREG		Oct CREG		Prop. Gov.'s Red.	
6				Status		Status		Oct. CREG Status	
7		BEGINNING BALANCE 7-1-20		\$0		\$0		\$0	
8		REVENUES							
9		2021-22 Estimated Revenue		\$1,813,500,000		\$1,909,100,000		\$1,909,100,000	
14		2020 Session Laws, Ch. 111 Education accounts-investment earnings		(\$1,100,000)		**		**	
15		2020 Session Laws, Ch. 55 Reserve accounts-investments		(\$7,200,000)		**		**	
16		2020 Session Laws, Ch. 26 Wyoming department of agriculture fees		\$978,000		**		**	
17		2020 Session Laws, Ch. 107 Volunteer pension account-funding		(\$1,726,000)		**		**	
18		Net Revenues Available before Transfers		\$1,804,452,000		\$1,909,100,000		\$1,909,100,000	
19		Transfer in from BRA - 2020 Budget, Sec 300		\$296,259,768		\$617,561,827		\$618,366,086	
20		Net Revenues Available after Transfers		\$2,100,711,768		\$2,526,661,827		\$2,527,466,086	
21									
22		APPROPRIATIONS							
25		2020 Budget Bill		(\$2,955,020,545)		(\$2,955,020,545)		(\$2,955,020,545)	
26		2021-22 Proposed Gov.'s and Courts agency budget reductions						\$336,492,684	
27		2021-22 Proposed Management Council agency budget reduction						\$1,994,773	
28		Other Bills:							
31		2020 Budget Session		(\$22,715,836)		(\$22,715,836)		(\$22,715,836)	
32		Auto. Appropriations - PWMTF Spending Policy							
33		Subtotal		(\$2,977,736,381)		(\$2,977,736,381)		(\$2,639,248,924)	
34									
35		TOTAL BALANCE AVAILABLE		(\$877,024,613)		(\$451,074,554)		(\$111,782,838)	
36									
37	** The effects of these bills which decrease revenues are incorporated into the October 2020 CREG forecast								

	A	B	C	H	I	J	K	L	M
1	<b>Fiscal Profile of Traditional Funding Sources</b>								
2				BY 21-22		BY 21-22		BY 21-22	
3				May CREG		Oct CREG		Prop. Gov.'s Red.	
4	<b>Budget Reserve Account (BRA)</b>			Status		Status		Oct. CREG Status	
5									
6			BEGINNING BALANCE 7-1-20	\$96,459,768		\$238,718,581		\$238,718,581	
7			GF reversions transferred to the BRA & other adjustments			\$63,543,246		\$64,347,505	
8			REVENUES						
9			2021-22 Estimated Revenue	\$199,800,000		\$315,300,000		\$315,300,000	
12			Net Revenues Available before Transfers	\$296,259,768		\$617,561,827		\$618,366,086	
13			Transfer out to GF - 2020 Budget, Sec 300	(\$296,259,768)		(\$617,561,827)		(\$618,366,086)	
14			Transfer from (to) LSRA - 2020 Budget, Sec 300	\$0		\$0		\$0	
15			Net Revenues Available after Transfers	\$0		\$0		\$0	
16									
17			APPROPRIATIONS						
18			2020 Budget Session	\$0		\$0		\$0	
19			Subtotal	\$0		\$0		\$0	
20									
21			TOTAL BALANCE AVAILABLE	\$0		\$0		\$0	
22									
23				BY 21-22		BY 21-22		BY 21-22	
24				May CREG		Oct CREG		Prop. Gov.'s Red.	
25	<b>Legislative Stabilization Reserve Account (LSRA)*</b>			Status		Status		Oct. CREG Status	
26									
27			BEGINNING BALANCE 7-1-20	\$1,564,120,437		\$1,560,503,517		\$1,560,503,517	
28			Reversions and other adjustments						
29			REVENUES						
31			Auto. Appropriations from GF - PWMTF Spending Policy						
33			Pari-Mutuel revenues	\$3,600,000		\$3,400,000		\$3,400,000	
34			Net Revenues Available before Transfers	\$1,567,720,437		\$1,563,903,517		\$1,563,903,517	
35			2017 Laws, Ch. 205, School fin.-Transfer from LSRA	(\$515,077,057)		(\$309,704,795)		(\$307,334,670)	
36			2020 Budget, Sec. 300 Transfer from (to) BRA	\$0		\$0		\$0	
37			Pari-Mutuel transfers			\$3,900,000		\$3,900,000	
38			2020 Budget Bill - Transfer from One Percent Severance Tax Account	\$51,500,000		\$61,900,000		\$61,900,000	
39			Net Revenues Available after Transfers	\$1,104,143,380		\$1,319,998,722		\$1,322,368,847	
40									
41			APPROPRIATIONS						
44			2020 Budget Session **	(\$126,330,000)		(\$127,830,000)		(\$127,830,000)	
45			Subtotal	(\$126,330,000)		(\$127,830,000)		(\$127,830,000)	
46									
47			TOTAL BALANCE AVAILABLE	\$977,813,380		\$1,192,168,722		\$1,194,538,847	
48									
	* Statute, prior Session Laws, and the 2020 Budget Bill authorize multiple borrowings authorities from the LSRA for cash flow. Unless specified, the impact of those borrowings are not reflected in the available balance. 2020 Budget bill includes borrowing authority from the LSRA in the event fire reserves have been exhausted, for employees group health insurance, and for General Fund, School Capital Construction account and Hathaway Scholarship Program cash flow.								
49	Wyoming statute also includes borrowing authority from the LSRA for School Foundation Program Account cash flow which is not reflected above.								
50	** 2019 Session Laws, Ch. 156 authorizes the State Construction Department to borrow up to \$9 million from the LSRA for the purposes of planning and constructing a veterans' skilled nursing facility. \$3.0 million has been borrowed thus far, and is reflected above.								
52									
53				BY 21-22		BY 21-22		BY 21-22	
54				May CREG		Oct CREG		Prop. Gov.'s Red.	
55	<b>Strategic Investments and Projects Account (SIPA)</b>			Status		Status		Oct. CREG Status	
56									
57			BEGINNING BALANCE 7-1-20	\$129,485,466		\$130,198,695		\$130,198,695	
58			REVENUES						
59			Auto. Appropriations from GF - PWMTF Spending Policy						
61			Auto. Appropriations from PWMTF Reserve	\$196,700,000		\$195,900,000		\$195,900,000	
62			Net Revenues Available	\$326,185,466		\$326,098,695		\$326,098,695	
63									
64			APPROPRIATIONS						
66			2020 Budget Session	(\$48,983,759)		(\$48,983,759)		(\$48,983,759)	
67			2021 Gov.'s Rec. - Major maintenance					(\$48,319,345)	
68			Auto. Appropriations to State Penitentiary Capital Construction Account	(\$20,000,000)		(\$20,000,000)		(\$20,000,000)	
69			Auto. Appropriations to School Major Maintenance Subaccount	(\$88,500,000)		(\$88,200,000)		(\$88,200,000)	
70			Subtotal	(\$157,483,759)		(\$157,183,759)		(\$205,503,104)	
71									
72			TOTAL BALANCE AVAILABLE	\$168,701,707		\$168,914,936		\$120,595,591	
73									
74				BY 21-22		BY 21-22		BY 21-22	
75				May CREG		Oct CREG		Prop. Gov.'s Red.	
76	<b>School Foundation Program Reserve Account (SFPRA)</b>			Status		Status		Oct. CREG Status	
77									
78			BEGINNING BALANCE 7-1-20	\$23,549,091		\$23,618,611		\$23,618,611	
79			REVENUES						
82			Net Revenues Available	\$23,549,091		\$23,618,611		\$23,618,611	
83									
84			APPROPRIATIONS						
88			2020 Budget Bill - Section 300 (d)	(\$23,549,091)		(\$23,549,091)		(\$23,549,091)	
89			Subtotal	(\$23,549,091)		(\$23,549,091)		(\$23,549,091)	
90									
91			TOTAL BALANCE AVAILABLE	\$0		\$69,520		\$69,520	
92									

	A	B	C	H	I	J	K	L	M
1	<b>Fiscal Profile of Traditional Funding Sources</b>								
2									
3									
4				BY 21-22		BY 21-22		BY 21-22	
5	<b>School Foundation Program (SFP)</b>			May CREG		Oct CREG		Prop. Gov.'s Red.	
6				Status		Status		Oct. CREG Status	
7		BEGINNING BALANCE 7-1-20		\$199,728,886		\$232,401,148		\$232,401,148	
8		REVENUES							
9		2021-22 Estimated Revenue		\$1,367,008,600		\$1,425,108,600		\$1,425,108,600	
10		SFP Recapture Revenue - LSO est. adj. *		(\$35,900,000)		\$0		\$0	
15		Net Revenues Available before Transfers		\$1,530,837,486		\$1,657,509,748		\$1,657,509,748	
16		2017 Laws, Ch. 205, School fin.-transfer from LSRA		\$515,077,057		\$309,704,795		\$307,334,670	
17		Net Revenues Available		\$2,045,914,543		\$1,967,214,543		\$1,964,844,418	
18									
19		APPROPRIATIONS							
20		School Foundation Program		(\$1,804,376,000)		(\$1,804,376,000)		(\$1,804,376,000)	
21		School Foundation Program - LSO est. adj.*		\$0		\$0		\$0	
22		Education - School Finance / COPs, assessment, perf. data		(\$31,313,377)		(\$31,313,377)		(\$31,313,377)	
23		Dept. of Education		(\$6,208,816)		(\$6,208,816)		(\$6,208,816)	
24		Military Dept. / National Guard Youth Program		(\$2,970,058)		(\$2,970,058)		(\$2,970,058)	
25		AG / Law Office, School Funding Equity Litigation		(\$1,744,131)		(\$1,744,131)		(\$1,744,131)	
26		CCC / Administration, Teacher Loan Program		(\$311,575)		(\$311,575)		(\$311,575)	
27		OSLI / Trust Lands Preservation and Enhancement		(\$392,800)		(\$392,800)		(\$392,800)	
28		ETS / Education Technology, WUN Infrastructure		(\$19,897,786)		(\$19,897,786)		(\$19,897,786)	
29		2021-22 Proposed Gov.'s budget reductions						\$2,370,125	
30		Other Bills with appropriations and expenditure changes							
32		2020 Budget Session							
33		Auto. appropriations to CSPLF Reserve and SFP Reserve		\$0		\$0		\$0	
34		Subtotal		(\$1,867,214,543)		(\$1,867,214,543)		(\$1,864,844,418)	
35									
36		SFP School District Entitlement - LSO est. adj. *		(\$78,700,000)		\$0		\$0	
37									
38		TOTAL BALANCE AVAILABLE		\$100,000,000		\$100,000,000		\$100,000,000	
39									
40	* Amounts profiled reflect the LSO's estimates using most recent data available for the K-12 model variables and calculations reflecting current law.								
41									
42				BY 21-22		BY 21-22		BY 21-22	
43				May CREG		Oct CREG		Prop. Gov.'s Red.	
44	<b>School Capital Construction Account (SCCA)</b>			Status		Status		Oct. CREG Status	
45									
46		BEGINNING BALANCE 7-1-20		\$13,695,057		\$21,625,384		\$21,625,384	
47		REVENUES							
48		2021-22 Estimated Revenue		\$11,052,000		\$11,052,000		\$11,052,000	
49		2020 Session Laws, Ch. 111-investment earnings		\$1,100,000		\$1,100,000		\$1,100,000	
51		Net Revenues Available before Transfers		\$25,847,057		\$33,777,384		\$33,777,384	
54		2020 SF 1 - Transfer from School Lands Min. Royalties Acct. (Sec. 300 (g))		\$47,100,000		\$71,600,000		\$71,600,000	
55		2020 SF 1 - Transfer from School MM Subaccount (Sec. 300 (g))		\$88,500,000		\$88,200,000		\$88,200,000	
56		2020 SF 1 - Transfer from SIPA (Sec. 300 (e))		\$38,233,759		\$38,233,759		\$38,233,759	
57		2020 SF 1 - Transfer from SFP Reserve Account (Sec. 300 (d))		\$23,549,091		\$23,549,091		\$23,549,091	
58		Net Revenues Available after Transfers		\$223,229,907		\$255,360,234		\$255,360,234	
59									
60		APPROPRIATIONS							
62		Est. Major Maintenance - 2020 SF 1		(\$153,000,000)		(\$153,000,000)		(\$153,000,000)	
63		Operations, Engineering & Technical		(\$8,422,474)		(\$8,422,474)		(\$8,422,474)	
64		2021-22 Proposed Gov.'s budget reductions						\$842,247	
67		Other Bills:							
68		2020 Budget Session							
69		2020 SF 1 School Capital Construction		(\$87,754,769)		(\$87,754,769)		(\$87,754,769)	
70		Subtotal		(\$249,177,243)		(\$249,177,243)		(\$248,334,996)	
71									
72		TOTAL BALANCE AVAILABLE		(\$25,947,336)		\$6,182,991		\$7,025,238	
73									

	A	B	C	H	I	J	K
1	<b>Fiscal Profile Of Other Sources of Funds</b>						
2							
3	<b>The statutory purposes of the spending policy amounts (SPA), in descending order of importance, are:</b>						
4	<b>(i) Consistent, sustainable flow of earnings for expenditure over time;</b>						
5	<b>(ii) Protection of the corpus of the permanent funds against inflation; and</b>						
6	<b>(iii) To the extent practicable, increases in earnings available for expenditure to offset effects of inflation.</b>						
7							
8				BY 21-22		BY 21-22	
9				May CREG		Oct CREG	
10	<b>PWMTF Spending Policy Reserve Account</b>			Status		Status	
11							
12	BEGINNING BALANCE 7-1-20			\$328,037,579		\$306,945,521	
13	REVENUES						
14	Investment income			\$7,200,000		\$7,200,000	
15	Auto. Appropriations from GF			\$0		\$0	
16	Net Revenues Available			\$335,237,579		\$314,145,521	
17							
18	APPROPRIATIONS						
19	Auto. Appropriation to GF			(\$110,400,000)		(\$61,400,000)	
20	Auto. Appropriation to SIPA			(\$196,700,000)		(\$195,900,000)	
21	Auto. Appropriation to PWMTF corpus			\$0		\$0	
23	Subtotal			(\$307,100,000)		(\$257,300,000)	
24							
25	TOTAL BALANCE AVAILABLE			\$28,137,579		\$56,845,521	
26							
27				BY 21-22		BY 21-22	
28				May CREG		Oct CREG	
29	<b>CSPLF Spending Policy Reserve Account</b>			Status		Status	
30							
31	BEGINNING BALANCE 7-1-20			\$282,678,920		\$268,102,767	
32	REVENUES						
33	Auto. Appropriations from SFP FMRs						
35	Investment income			\$8,100,000		\$8,100,000	
36	Net Revenues Available			\$290,778,920		\$276,202,767	
37							
38	APPROPRIATIONS						
39	Auto. Appropriation to CSLI/SFP			(\$165,700,000)		(\$151,300,000)	
40	Auto. Appropriation to CSPLF corpus			\$0		\$0	
41	Subtotal			(\$165,700,000)		(\$151,300,000)	
42							
43	TOTAL BALANCE AVAILABLE			\$125,078,920		\$124,902,767	
44							

	A	B	C	H	I	J	K
1	<b>Fiscal Profile Of Other Sources of Funds</b>						
2				BY 21-22		BY 21-22	
3				May CREG		Oct CREG	
4	<b>Water Development Account I</b>			Status		Status	
5							
6			BEGINNING BALANCE 7-1-20	\$31,900,657		\$37,454,158	
7			REVENUES				
8			2021-22 Estimated Revenue	\$45,800,000		\$45,800,000	
11			Net Revenues Available	\$77,700,657		\$83,254,158	
12							
13			APPROPRIATIONS				
15			2020 Budget Bill	(\$24,288,135)		(\$24,288,135)	
16			Other Bills:				
19			2020 Budget Session	(\$31,445,610)		(\$31,445,610)	
20			Subtotal	(\$55,733,745)		(\$55,733,745)	
21							
22			TOTAL BALANCE AVAILABLE	\$21,966,912		\$27,520,413	
23							
24				BY 21-22		BY 21-22	
25				May CREG		Oct CREG	
26	<b>Water Development Account II</b>			Status		Status	
27							
28			BEGINNING BALANCE 7-1-20	\$5,311,178		\$10,163,313	
29			REVENUES				
30			2021-22 Estimated Revenue	\$8,910,000		\$8,910,000	
33			Transfer from Buffalo Bill Dam Account	\$7,000,000		\$7,000,000	
34			Net Revenues Available	\$21,221,178		\$26,073,313	
35							
36			APPROPRIATIONS				
37			Other Bills:				
40			2020 Budget Session	(\$19,162,360)		(\$19,162,360)	
41			Subtotal	(\$19,162,360)		(\$19,162,360)	
42							
43			TOTAL BALANCE AVAILABLE	\$2,058,818		\$6,910,953	
44							
45				BY 21-22		BY 21-22	
46				May CREG		Oct CREG	
47	<b>Water Development Account III</b>			Status		Status	
48							
49			BEGINNING BALANCE 7-1-20	\$55,349,616		\$57,543,728	
50			REVENUES				
51			2021-22 Estimated Revenue	\$5,950,000		\$5,950,000	
54			Net Revenues Available	\$61,299,616		\$63,493,728	
55							
56			APPROPRIATIONS				
57			Other Bills:				
60			2020 Budget Session	(\$38,500,000)		(\$38,500,000)	
61			Subtotal	(\$38,500,000)		(\$38,500,000)	
62							
63			TOTAL BALANCE AVAILABLE	\$22,799,616		\$24,993,728	
64							

	A	B	C	G	H
1		<b>Summary of Major Changes Since May 26, 2020 Fiscal Profile</b>			
2					
3				BY 21-22	
4		<b>General Fund</b>		May CREG Changes	
5		Sales and Use Taxes		\$81,300,000	
6		Severance Taxes		\$21,900,000	
7		Investment Income		(\$12,700,000)	
8		Other GF Revenues forecast by CREG		\$14,148,000	
9		Subtotal Revised Revenues			\$104,648,000
10		Reversions, undistributed investment income, and other		\$0	
11		BRA Transfer		\$321,302,059	
12		Subtotal Revised Transfers In (Out)			\$321,302,059
13		Investment Income Distributions		\$0	
14		Subtotal Revised Expenditures/Appropriations			\$0
15		Total Revisions			<u>\$425,950,059</u>
16					
17		<b>Budget Reserve Account</b>			
18		Beginning Balance			\$142,258,813
19		Severance Taxes		\$43,600,000	
20		FMRs		\$71,900,000	
21		GF Reversions and adjustments		\$63,543,246	
22		Subtotal Revised Revenues / Available Balance			\$179,043,246
23		Subtotal Net Revised Transfers In (Out), including timing*			<u>(\$321,302,059)</u>
24		Total Revisions			<u>\$0</u>
25					
26		<b>Legislative Stabilization Reserve Account</b>			
27		Beginning Balance			(\$3,616,920)
28		Pari Mutuel revenues		(\$200,000)	
29		Subtotal Revised Revenues			(\$200,000)
30		Subtotal Revised Transfers In (Out)			\$219,672,262
31		Subtotal Revised Expenditures/Appropriations			<u>(\$1,500,000)</u>
32		Total Revisions			<u>\$214,355,342</u>
33					
34		<b>School Foundation Program</b>			
35		Beginning Balance			\$32,672,262
36		Investment income, fees, and leases		\$8,000,000	
37		FMRs		\$35,900,000	
38		Ad Valorem (State 12 mill)		\$18,900,000	
39		Other, including recapture		\$31,200,000	
40		Reversions and adjustments		\$0	
41		Subtotal Revised Revenues			\$94,000,000
42		Subtotal Net Revised Transfers In (Out)			<u>(\$205,372,262)</u>
43		Subtotal Revised Estimated Expenditures			\$78,700,000
44		Total Revisions			<u>\$0</u>
45					
46		<b>School Capital Construction Account</b>			
47		Beginning Balance			\$7,930,327
48		FMRs, state royalties, and other revenues		\$0	
49		Subtotal Revised Revenues			\$0
50		Subtotal Revised Transfers In (Out)			\$24,200,000
51		Total Revisions			<u>\$32,130,327</u>
52					
53		<b>PWMTF Spending Policy Reserve Account</b>			
54		Beginning Balance			(\$21,092,058)
55		Investment Income		\$0	
56		Subtotal Revised Revenues			\$0
57		Subtotal Revised, Unneeded Transfers In (Out)			\$49,800,000
58		Total Revisions			<u>\$28,707,942</u>
59					
60		<b>CSPLF Spending Policy Reserve Account</b>			
61		Beginning Balance			(\$14,576,153)
62		Investment Income		\$0	
63		Subtotal Revised Revenues			\$0
64		Subtotal Revised, Unneeded Transfers In (Out)			\$14,400,000
65		Total Revisions			<u>(\$176,153)</u>
66					
67					
68					
69					
70					
71					
72					

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
001	035	Federal Natural Resource Policy Account	\$4,068,175	\$3,253,826	W.S. 9-4-218	May be expended by the governor to take actions in response to federal land, water, air, mineral and other natural resource policies which may affect the tax base of the state, wildlife management, state species, recreation, private property rights, water rights or leasehold rights; may be expended for preparing and participating in environmental impact statements and environmental assessments; may be expended for coordinating and participating in rangeland health assessments; earnings stay in account; continuously appropriated.
001	087	Radiologic Waste Pilot Project	\$109,327	(\$131,571)	W.S. 37-14-103(a)	For payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials. Federal funds clearing account.
001	100	Search & Rescue	\$1,733,296	\$1,115,462	W.S. 19-13-301(a)	To reimburse counties for costs directly incurred in a specific search and rescue operation; for administration of the Wyoming search and rescue program; search and rescue training programs for Wyoming search and rescue personnel; acquisition and maintenance of search and rescue equipment used in Wyoming; development and maintenance of statewide search and rescue overhead teams.
001	160	Wyoming Coal Marketing Program Account	\$758,733	\$8,733	2020 Session Laws, Ch. 51, Sec. 1(e)	
001	403	Clean Coal Technology	\$14,524	\$1,017	W.S. 21-17-121(f)	Funds Clean Coal Technology Task Force; sunsets June 30, 2017. (Created 2007 WSL, Ch 186)
002	101	Securities Ed/Compliance	\$465,792	(\$111,425)	W.S. 17-4-131	Forty percent (40%) of all compliance fees collected are deposited to this fund and may be expended as appropriated by the Legislature to investigate, prosecute and otherwise ensure compliance with W.S. 17-4-101 through 17-4-131 and to promote investor awareness which may include investment and antifraud publications and seminars.
002	124	Bucking Horse & Rider	\$14,658	\$3,813	W.S. 8-3-117(b)	Licensing fees, royalties or other revenues collected may be expended upon appropriation by the Legislature as necessary to defray administrative expenses associated with licensing of the trademark and expenditures required to protect, preserve and promote the "Bucking Horse and Rider" and related trademarks on behalf of the state.
002	451	HAVA Match	\$3	\$0	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	480	HAVA-Title 1	\$1,092,883	\$927,344	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	481	HAVA - Keep Interest	\$0	\$0	W.S. 22-2-121(d)	The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
003	000	Warrant Clearing Fund	\$51,071,585	\$0	*	
003	001	General Fund	\$167,338,179	(\$2,175,885,139)	W.S. 9-4-204(t)(i)	
003	002	Budget Reserve Account	\$227,074,644	\$227,074,644	W.S. 9-2-1012(e)	

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
003	090	American Recovery & Reinvestment Act	\$0	\$0	*	ARRA assets are being depreciated and the expenses are occurring in this fund. Additionally, ARRA funds were loaned by WBC and are being repaid to this account. This fund continues to earn interest.
003	415	Payroll Clearing Fund	(\$293,079)	\$0	*	
004	001	Public Library Endowment Challenge Fund	\$167,338,179	(\$2,175,885,139)	W.S. 18-7-201 through 205	Endowment challenge fund consists of twenty-three (23) separate accounts, one (1) account for each Wyoming public library. Set up to match endowment gifts to a library's foundation. Provides for a tiered match program whereby different counties, as specified, may receive 1:1, 2:1, or 3:1 state matching funds to local endowment gift amounts. Under written agreement, a public library may transfer unencumbered amounts within its challenge fund account to another public library which has endowment gifts that exceed the amount within its challenge fund account. Appropriated funds are set to revert to the budget reserve account on July 1, 2024.
004	004	Legislative Stabilization Reserve Account	\$1,469,394,729	\$1,319,101,037	W.S. 9-4-219	Funds within the account shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the General Fund. This account serves as the state's "rainy day" fund.
004	061	Wyoming Tobacco Settlement Trust Fund	\$86,547,730	\$86,547,730	W.S.9-4-1203(a)	By statute, the account is intended to be "inviolable" and constitute a permanent or perpetual trust fund; earnings from investment shall be credited by the state treasurer into a separate income account.
004	075	Wyoming Tobacco Settlement Trust Income Account	\$17,866,826	(\$5,112,662)	W.S.9-4-1203(b)	For purposes related to the improvement of the health of Wyoming's citizens including...efforts in prevention and cessation of tobacco use...efforts to establish and implement programs to prevent, intervene in, and otherwise limit alcohol and substance abuse; used for appropriations each year, primarily in biennial and supplemental budget bills; unexpended or unobligated investment income funds shall be transferred to the parent trust fund on July 1 of each year. 100% obligated.
004	091	Large Projects Fund - Economic Development	\$20,859,062	\$20,859,062	W.S. 9-12-305	Funds shall be used exclusively for economic development loans and loan guarantees; exists within the revolving investment fund created pursuant to Article XVI, Section 12 of the Constitution of the State of Wyoming.
004	123	Strategic Investments and Projects Fund	\$91,030,458	\$90,033,746	W.S. 9-4-220	Funds shall only be expended by legislative appropriation. The governor may include appropriation requests from funds available within the strategic investments and projects account within his biennial budget requests for one-time expenditures as he deems necessary. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the General Fund.
004	422	Wyo-Star	\$1,112,685	\$529,789	W.S 9-1-416	Wyoming State Treasurer's Asset Reserve (WYO-STAR) houses all monies from local government entities for investment purposes. Fees from entities are deposited here and used to pay investment managers.
004	426	Investment Managers	\$25,181,284	(\$8,632,708)	W.S. 9-4-718(a)	The state treasurer may contract with investment managers and pay for investment services and investment advice.
004	427	Unclaimed Property	\$94,305,062	\$81,337,631	W.S. 34-24-124	For deposit of funds collected on behalf of recipients until such time as the funds are paid to the rightful owners.



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
004	428	Government Royalties	\$44,556,467	(\$1,861,530,294)	W.S. 9-4-601(a)	All monies received by the state of Wyoming from the secretary of the treasury of the United States under the provisions of the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or from lessees or authorized mine operators and all monies received by the state from its sale of production from federal mineral leases subject to the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191) as amended shall be deposited into an account and the first two hundred million dollars (\$200,000,000.00) of revenues received in any fiscal year shall be distributed by the state treasurer. One percent (1%) of these revenues shall be credited to the General Fund as an administrative fee and the remainder distributed according to statute. This account is essentially a holding account pending distributions.
004	429	Car Company Tax	\$312,342	(\$4,187,658)	W.S. 39-13-104(g)	Refers to rail car companies. The department of revenue assesses taxes based on the counties through which the rail cars may have been operated. When the tax due is determined the department sends to each owner a statement of the amount of the assessment, the rate of levy and the amount of taxes due, which are paid to the department of revenue and deposited with the state treasurer who then pays the respective county treasurers the amount due their counties.
004	433	Permanent Wyoming Mineral Trust Fund Reserve Account	\$310,382,151	\$310,382,151	W.S. 9-4-719(b)	Receives annual appropriation amount equal to the extent to which earnings from the permanent Wyoming mineral trust fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 90% of the spending policy amount shall be credited to the permanent Wyoming mineral trust fund.
004	435	2% Mineral Severance Tax	\$0	(\$39,912,125)	*	
004	621	Fines & Penalties	\$314,148	\$314,148	W.S. 8-1-109	Unless otherwise specifically provided by law, all civil or administrative fines or penalties collected under the Wyoming statutes shall be paid over to the state treasurer to be credited to the public school fund of the county in which the violation for which the fine or penalty was imposed occurred. Essentially a clearing account.
004	624	Unclaimed Property Income Fund	\$3,185,413	\$1,855,786	W.S. 34-24-124	Continuous appropriation of interest from the unclaimed property account an amount equal to the expense of carrying out the Unclaimed Property Act. Annually the amount which exceeds the amount necessary to administer this act is deposited in the General Fund.
004	711	Wyoming Lottery	\$0	(\$10,687,100)	W.S. 9-17-111(b)	Funds are paid as they accrue to the treasurers of the counties, cities and towns for payment into their respective General Funds.
004	D08	FI Bonds 91 Payable (Capital Facilities Bonds)	\$0	\$0	*	

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
004	L02	Public Buildings Permanent Land Fund	\$18,371,309	\$18,371,309	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ii)	To account for revenue accruing from grants of land contained in the Act of Admission (grant of 75,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.
004	L06	Carey Act Permanent Land Fund	\$2,581,783	\$2,581,783	Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xii); 9-4-311	Houses all proceeds from the sale of lands acquired from the United States of America pursuant to Public Law 582, enacted by the United States congress August 13, 1954 (68 Stat. 703); all royalties received from oil and gas and other minerals in the lands; and all proceeds from the sale of any and all other materials in the lands which might not be classified as mineral. The interest received from investments of the account, and all monies derived from rentals of the lands acquired under Public Law 582 (68 Stat. 703) and from timber sales therefrom shall be deposited by the state treasurer in the General Fund, and shall be expended therefrom only upon appropriation.
004	L07	Omnibus Permanent Land Fund	\$62,931,704	\$62,931,704	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-307 and 310(a)(x)	To account for revenue accruing from grants of land contained in the Act of Admission (260,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).
004	M01	Permanent Wyoming Mineral Trust Fund	\$7,746,178,101	\$7,746,178,101	Wyoming Constitution, Article 15, Section 19	The Legislature shall provide by law for an excise tax on the privilege of severing or extracting minerals, of one and one-half percent (1 1/2%, or additional amounts as legislatively directed) on the value of the gross product extracted. The minerals subject to such excise tax shall be coal, petroleum, natural gas, oil shale, and such other minerals as may be designated by the Legislature. Such tax shall be in addition to any other excise, severance or ad valorem tax. The proceeds from such tax shall be deposited in the Permanent Wyoming Mineral Trust Fund. The fund, including all monies deposited in the fund from whatever source, shall remain inviolate. The monies in the fund shall be invested as prescribed by the Legislature and all income from fund investments shall be deposited by the State Treasurer in the General Fund on an annual basis. The Legislature may also specify by law, conditions and terms under which monies in the fund may be loaned to political subdivisions of the state.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
006	006	State Self Insurance	\$42,359,273	\$36,665,132	W.S. 1-41-103(a)	Risk Management; the account shall be in such amount as the Legislature determines to be reasonably sufficient to meet anticipated claims. The account may be divided into subaccounts for purposes of administrative management. Appropriations to the account shall not lapse at the end of any fiscal period.
003	145	Voluntary Pool Program Account	\$0	\$0	W.S. 41-2-124(j)	
006	446	WY Surplus Property	\$0	\$0	W.S. 9-2-1016(c)	Residual GF and FF dollars from internal service fund; will be fully expended in FY17.
006	449	Motor Vehicle Dep	\$13,447,399	\$5,489,744	*	Reserve account used for purchase of new vehicles.
006	492	Board Interest	\$1,020,095	\$691,141	W.S. 33-1-202(a)(ii)(A)	This fund is used to fund legal services provided by the Attorney General's Office to boards and commissions.
006	522	Administration	\$0	\$0	Legislative appropriation *	This fund is the administrative fund for the Employees' Group Insurance Program. Operating costs are separated from the individual insurance premium funds.
006	523	Employee Life Insurance	(\$9,909)	(\$3,531,606)	W.S. 9-3-213(a)	
006	524	Employee Health Insurance	\$45,699,542	(\$559,568,476)	W.S. 9-3-213(a)	
006	525	Insurance Contribution	(\$5,264,931)	(\$8,574,880)	W.S. 9-3-213(a)	
006	541	Services Reimbursed	\$2,508,633	(\$1,040,052)	Legislative appropriation *	This fund is a pass-through account created for the purpose of purchasing books, eBooks and other library needs on behalf of libraries around the state, using a volume discount purchasing program. This fund originated with the Widening Horizons Program. The fund also administers the WYLD program for contributing libraries.
006	543	Voluntary Insurance Products	\$54,719	(\$7,994,401)	W.S. 9-3-201	Voluntary benefits are insurance products that employees may choose to purchase through the state at rates that are lower than they could get on their own. The voluntary insurance programs offered by Employees' Group Insurance include short term disability (STD), long term disability (LTD), long term care and group vision coverage.
006	561	Retirees Prefunded Health Insurance Trust	\$12,304,149	\$3,574,841	W.S. 9-3-213(a)	
006	564	Emp. Group Insurance-Dental	\$2,608,042	(\$21,629,133)	W.S. 9-3-213(a)	
006	582	Emp. Group Insurance-Flex Ben	\$2,985,113	(\$4,210,347)	W.S. 9-3-213(a)	
006	620	Professional Licensing Bd Administration	(\$48,055)	(\$1,124,046)	W.S. 9-2-2008(e)	Performs administrative functions for supported boards. Negative balance indicates reimbursement is pending.
006	626	Centennial Project Maintenance	\$44,516	\$44,516	Declaration of Gift from WY Centennial Community Foundation, Inc. *	These funds are used to provide enhanced landscaping design and materials for the capitol grounds, at the direction of the SBC. This fund is funded by interest earned on an endowment held by the WY Centennial Community Foundation.
006	627	Central Mail/Pitney Bowes	\$458,267	(\$3,582,448)	Legislative appropriation *	This fund is used to operate the statewide mail system.
006	102	Motor Pool	\$2,411,123	(\$11,190,885)	*	This is an internal fund used by the agency for operation of the motor pool; funds operation of the division and maintenance of fleet vehicles.
007	402	Wyoming Military Assistance Trust Fund	\$5,000,000	\$0	W.S. 19-7-401(a)	By statute, monies deposited into the trust fund are intended to be "inviolable" and constitute a permanent or perpetual trust fund; the investment income shall be annually credited into a separate account and distributed in accordance with W.S. 19-7-402 (Fund 407).
007	407	Military Assistance Trust Income Account	\$2,126,994	\$2,080,944	W.S. 19-7-401(b)	Funds used to alleviate financial hardships faced by any member of the Wyoming National Guard or a reserve unit that is based in Wyoming who has been called to active duty or active state service.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
007	441	NG Medical Prof. Retention Program	\$0	\$0	W.S. 19-9-804	To provide assistance to qualified health care providers actively serving in the Wyoming national guard for reimbursement of medical malpractice insurance premiums. Sunsets 6/30/2017.
007	453	Adjutant General	\$31,087	\$3,335	W.S. 19-7-103(b)	Fund used to pay for unemployment for state employees who were federally reimbursed through a cooperative agreement; cooperative agreement does not allow for unemployment reimbursement.
007	476	Billeting with Interest	\$235,518	(\$680,202)	W.S. 19-7-205	Monies received from the operation of billeting activities; funds are used to operate day to day billeting activities at Camp Guernsey for the benefit of paying customers using chargeable quarters, including personnel, cleaning, laundry and amenity services. Income and any interest earned from investment of the fund shall be monthly credited by the state treasurer to the fund.
007	588	Veteran Affairs Commission	\$594,081	\$564,581	19-14-107(c)(ix)	Used to deposit commission, cemetery & museum donations; cemetery burial reimbursements; and commission license plates and emblem/sticker sales.
010	008	Wildlife/Livestock Disease	\$110,473	\$110,473	W.S. 11-19-603	Fund research projects on shared diseases between wildlife and livestock (legislative appropriation matched by UW).
010	010	Earmarked Agriculture	\$94,811	(\$30,994)	WS 11-38-109	Assessment on sale of wheat used for improved marketing or research for the wheat industry.
010	015	Earmarked Agriculture	\$121,915	\$110,720	WS 11-7-403(f)	Certification fees from leaf-cutter bee keepers fund administration of the leaf-cutter bee lab and enforcement of the program.
010	047	Animal Damage Management	\$748,421	\$110,779	WS 11-6-306	Appropriation from the General Fund, Game & Fish, donations, wildlife damage stamps and options from livestock brand fees fund research projects and pay for the expenses of the board overseeing the program.
010	108	Grain Warehouse Program	\$43,899	\$34,299	WS 11-11-115	Fees for licensing of grain warehouses supplement costs of grain warehouse inspections in the state; currently \$9,600/biennium is used to supplement the operating budget.
010	112	Weed and Pest Control	\$590,052	\$205,245	MOU with WYDOT *	WYDOT funds control of infestations of weeds and pests for WYDOT in right of ways.
010	113	State Fair Activities	\$825,080	(\$92,305)	WS 11-10-106	Fees collected for Fair events supplement costs for projects or maintenance on the Wyoming State Fairgrounds.
010	225	State Fair Endowment Account	\$3,597,723	\$3,597,723	W.S. 11-10-118	
010	455	Nonfair Activities	\$1,619,909	\$1,367,609	WS 11-10-106	Fees collected for non-Fair events supplement costs of off-season expenses on the Wyoming State Fairgrounds.
010	462	Food License Fees	\$949,545	\$532,686	WS 35-7-124(c)(i)	Fees collected for food establishment licenses pay for costs associated with the food safety program.
010	498	Pool/Spa Licenses	\$205,089	\$107,021	WS 35-28-108(c)	Fees collected from establishments with a pool or a spa pay for costs associated with the public health and safety program related to public pools and spas.
010	502	Dry Bean Commission	\$274,893	\$24,738	W.S. 11-50-101 through 108	Assessed fees on the sale of dry beans are used for research to enhance the industry in Wyoming.
010	503	UW Pesticide Education	\$140,051	(\$74,949)	W.S. 35-7-356(d)	\$15 of every pesticide registration fee is deposited to this account for purposes of funding the pesticide applicator certification program provided by UW.
010	596	Trust & Agency Agriculture	\$568,106	(\$1,203,263)	WS 11-37-107	Wyoming Beef Council fund; fees are collected from the beef check off program and are used for improved marketing or research for the beef industry.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
010	L11	Agriculture College Permanent Land Fund	\$13,082,397	\$13,082,397	Act of Admission, Section 10; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vi)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the agricultural college account within the permanent land fund. Income from the account is deposited to Fund N03.
010	N03	Agriculture College Permanent Land Income Account	\$2,826,333	\$2,526,333	W.S. 9-4-310(c)(i)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the Agriculture College Permanent Land Fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
011	436	Sales & Use Tax Impact Assistance	\$0	(\$33,750,421)	W.S. 39-15-111(c)	A portion of sales and uses taxes are provided for impact assistance to counties, cities & towns during construction of an industrial facility that is defined by the Industrial Siting Council. The payments are discontinued when the project is 90% complete.
011	465	Cigarette Tax City/Municipal	\$1,456,619	(\$3,749,862)	W.S. 39-18-103 and 111	There is levied and shall be collected and paid to the department of revenue an excise tax upon the sale of each cigarette sold by wholesalers; thirty-three and one-third percent (33 1/3%) of the taxes collected shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The remainder shall be distributed by the department pursuant to statute. This account serves as a clearing account.
011	466	Old Mineral Severon Protest	\$287,658	\$0	*	Holding account for contested tax payments.
011	469	E911 Prepaid Wireless	\$90,560	(\$1,119,222)	W.S. 16-9-109(a)(h)	An emergency 911 tax of 1.5% on every retail sale of prepaid wireless communications is imposed for the purpose of funding 911 services in each county.
011	470	CTC Balancing Fund	(\$1,109,107)	(\$1,109,107)	*	Sheridan County Re-payment plan; still collecting revenues monthly until fully repaid. This was a loan to the County of Sheridan that had a five year re-payment plan.
011	471	Sales Tax-City/Municipal	\$20,682,527	(\$903,309,000)	*	Sales taxes collected are held here for distribution to cities/towns.
011	473	Deposit Mineral Sev Tax	\$32,076,327	(\$52,248,686)	*	Mineral severance taxes collected are held for distribution.
011	E03	Liquor Sales and Repurchase	\$8,045,460	(\$153,646,177)	W.S. 12-2-302(b)	
012	016	Architect Board Admin	\$606,320	\$407,226	W.S. 33-4-109	
014	L01	Miners' Hospital Permanent Land Fund	\$72,839,759	\$72,839,759	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ix)	To account for revenue accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
014	N01	Miners' Hospital Permanent Land Income Account	\$36,034,022	\$35,466,969	W.S. 9-4-310(c)(v); 30-6-102(a)	Amount available for appropriation annually to the board account shall not exceed an amount equal to 5% of the balance of both the miner's hospital permanent land fund and income fund; receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investment of money in corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is used to provide for the expenses of the board and its staff, as well as to implement the recommendations of the board to: 1) serve disabled or incapacitated miners in this state; 2) develop a plan to meet miners' health care needs in this state; 3) promulgate rules to determine eligibility for services for miners; and 4) establish administrative procedures for auditing and accountability.
015	022	Crime Victims Comp Surcharge	\$4,548,064	\$1,531,716	W.S. 1-40-114(a)	Receives surcharge, gifts, contributions, donations, grants or federal funds for the benefit of victims of crime for purposes of providing compensation or other benefits to crime victims and for operation of the program.
015	055	Mortgage Settlement Fund	\$565,750	\$0	W.S. 9-1-639	Mortgage settlement funds that are court ordered for use by the attorney general's office to provide grants or other aid to agencies and organizations for mortgage and housing related consumer assistance, consumer education, credit counseling, mediation programs, legal assistance, training or staffing.
015	086	Consumer Settlement	\$8,618,293	\$7,897,520	W.S. 9-1-639	Consumer protection settlement funds that are court ordered for use by the attorney general are accounted for in this fund.
015	600	Equitable Sharing, USDOJ	\$174,763	\$174,763	*	Funds confiscated as the result of Joint Department of Justice (DOJ) and State Division of Criminal Investigations (DCI) cases and approved by the Department of Justice for equitable sharing are deposited in this fund. DOJ approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	601	Equitable Sharing, US Treasury	\$177,341	\$177,341	*	Funds confiscated as the result of Joint US Treasury and State (DCI) investigations and approved by the US Treasury for equitable sharing are deposited in this fund. US Treasury approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	609	Undistributed Attorney General	\$1,990,490	\$1,463,983	W.S. 9-1-639 W.S. 35-7-1049(e)(ii)(j)	Receipt and disbursement of civil forfeiture funds for payment of expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
015	E01	Enterprise Account	\$6,514	(\$58,198)	W.S. 9-1-633(n)	Primarily used to purchase required physical fitness clothing for basic training students sold at actual costs and for academy paraphernalia (mugs, sweatshirts, etc.).
015	E15	Attorney General	\$1,110,120	\$121,436	W.S. 9-1-633(n)	Receipt and disbursement of fees collected at the Wyoming Law Enforcement Academy pursuant to W.S. 9-1-633(e)(f)(g)(j) and (m) for law enforcement education.
016	023	Barber Examiners Admin	\$77,932	\$37,187	W.S. 33-7-103(b)	
017	024	Radiologic Tech. Admin	\$251,107	\$166,088	W.S. 33-37-107(f)	
018	025	Real Estate Board Admin	\$1,594,312	\$525,223	W.S. 33-39-106(b)	
018	026	Real Estate Board Recovery	\$56,684	\$46,684	W.S. 33-39-106(b)	

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
018	027	Real Estate Board Education	\$54,521	(\$18,879)	W.S. 33-39-106(b)	
018	028	Real Estate Appr.	\$655,234	\$41,450	W.S. 33-39-106(b)	
019	111	Teaching Standards Board Fund	\$713,786	(\$799,173)	W.S. 21-802(d)	
020	013	Landfill Remediation Account	\$16,173,233	\$14,173,233	W.S. 35-11-535(a)	GF appropriation; used for administration of the landfill remediation program, including payments to contractors for monitoring and remediation activities, including but not limited to groundwater remediation and monitoring, methane mitigation and monitoring and landfill capping, at eligible leaking municipal solid waste landfills.
020	029	Corrective Action Account	\$117,252,436	\$86,523,682	W.S. 35-11-1424(g)	To collect costs of investigating a release, administrative costs and reasonable attorney fees. (Leaking Underground Storage Tanks (LUST) Program)
020	030	Find. Resp. Acct.	\$1,000,000	\$0	W.S. 35-11-1427	The fund exists to provide third party compensation for leaking underground storage tanks.
020	032	Industrial Siting Admin.	\$765,853	\$671,985	W.S. 35-12-109(b)	Accounts for costs and revenues associated with industrial siting permit applications.
020	037	Air Quality New Source Review	\$1,093,955	(\$1,797,759)	*	Accounts for costs and revenues associated with new source permit applications (AQD).
020	106	AML Reserve	(\$1,129,730)	(\$1,137,549)	*	AML Prior Balance expenditures and revenues. Cash balance <b>will almost always be negative</b> because, in order to comply with federal grant regulations and the Cash Management Agreement between the state and US Treasury, the state must spend before it draws.
020	107	Special Projects Restricted	\$13,062	\$0	W.S. 35-11-109(ix)	Revenues and expenditures associated with remediation sites where the state is overseeing cleanup under a remedy agreement. Actual costs are billed to the responsible parties, usually quarterly. Since billing occurs after expenditures are incurred (since actual costs are unknown in advance), this fund <b>will almost always run negative</b> .
020	110	Air Quality App/NSR Fees	\$3,806,297	(\$5,052,353)	W.S. 35-11-211(c)	Accounts for costs and revenues associated with operating permits (Title V, Clean Air Act).
020	116	VRP Fees	\$31,275	(\$487,939)	W.S. 35-11-1612	Accounts for costs and revenues associated with Voluntary Remediation Program.
020	119	Municipal Solid Waste Landfill Prem.	\$115,070	\$115,070	W.S. 35-11-515(f)	Accounts for premiums and costs for landfill closure and post-closure.
020	120	Hazardous Waste Fees	\$332,836	(\$167,745)	W.S. 35-11-517(d)	Accounts for costs and revenues associated with hazardous waste permits, inspection, compliance, etc.
020	477	Supplemental Environmental Projects	\$437,763	\$0	W.S. 35-11-109(ix)	Accounts for costs and revenues associated with Supplemental Environmental Projects funded by third parties through Settlement Agreements.
020	478	NPDES Fees	\$55,709	(\$344,291)	W.S. 35-11-312(b)	Accounts for revenues from National Pollutant Discharge Elimination System (NPDES) permits and costs for surface water monitoring, sample analysis, and modeling.
020	479	DEQ Penalties Fund	\$4,892,435	\$0	*	Accounts for fines and penalties collected prior to statutory review in 2005 (W.S. 35-11-424(c)); balance retained for expenditures associated with reclamation and remediation of environmental contamination at sites throughout the state not otherwise funded.
020	482	AML Reclamation	\$252,307	(\$211,655,980)	W.S. 35-11-1203(a)	Accounts for costs and revenues associated with abandoned mine land reclamation.
020	484	Mine Subsidence Premium	\$5,996,985	\$5,890,536	W.S. 35-11-1304	Accounts for premiums and claims associated with mine subsidence loss. Revenues consist of premiums and interest and expenditures consist of claims and administration.



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
020	485	AML Set Aside	\$55,246,008	\$55,246,008	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal and non-coal mine reclamation and subsidence mitigation.
020	486	Coal Only-AML Set Aside	\$25,586,386	\$25,586,386	*	Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal mine reclamation and subsidence mitigation.
020	487	Environmental Cash Bonds	\$5,680,059	\$4,959,915	W.S. 35-11-424(a)	Accounts for revenues from forfeited performance bonds and expenditures to reclaim and remediate the bonded site.
020	488	Municipal Solid Waste Landfill Trust	\$1,453,271	\$1,453,271	W.S. 35-11-515(a)	Accounts for receipt of landfill closure and post-closure care cost guarantees and the cost of same if the department must perform remediation in lieu of the operator.
020	606	State Drinking Water Revolving	\$142,230,397	\$64,454,294	W.S. 16-1-302	Subject to select water committee review and recommendation of projects, the account may be used for financial assistance for the planning, design and construction of projects on eligible publicly owned water systems which may be either community or noncommunity water systems. Eligible projects may be comprised of improvements to all components of a water supply system as appropriate and permitted by the Safe Drinking Water Act.
020	650	Nuclear Regulatory Commission	\$657,857	(\$1,141,518)	W.S. 35-11-2005	
021	078	Audit-Banking	\$4,647,984	(\$1,341,014)	W.S. 13-11-101	All fees, costs, compensation and expenses of any type required to be paid to the state banking commissioner.
021	450	Trust Company Resolution Fund	\$1,085,500	\$0	W.S. 13-5-215(c)(e)	A portion of each chartered family trust company's supervisory fee is designated to the fund to cover expenses incurred by the state banking commissioner as a result of the involuntary dissolution of a chartered family trust company.
022	500	Board of Respiratory Care	\$108,102	\$61,178	W.S. 33-43-114	
023	020	PSC Universal Service Fund	\$912,907	(\$3,732,012)	W.S. 37-15-501	
023	033	Public Service Comm.	\$3,250,178	(\$5,077,375)	W.S. 37-2-106	
024	017	WY Cultural Trust - Income	\$461,847	(\$216,284)	W.S. 9-2-2307	May award grants to promote, preserve and enhance the unique cultural heritage of Wyoming and its people. Corpus account is Fund 605.
024	036	Snowmobile Gas Tax	\$2,893,589	(\$1,152,715)	W.S. 31-2-409(c) W.S. 39-17-111(c)(ii)	Expenditures are subject to approval by the Legislature for the administration of the snowmobile trails program.
024	080	Motor Boat Gas Tax	\$2,686,788	\$1,323,405	W.S. 39-17-111(c)(iii)	To be expended to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.
024	097	Snowmobile Bond Pool	\$138,566	\$138,566	W.S. 36-4-123(a)(iii)	To collect bonds from those selling agents whom the department appoints to collect fees on its behalf.



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
024	122	State Park Construction Fees	\$11,347,131	\$9,204,082	W.S. 36-4-121(h) W.S. 36-4-121(a)(xv)	May be expended for capital construction projects, major maintenance, and site interpretation such as exhibits, signage and displays, as well as utility fees and maintenance costs for additional amenities offered.
024	456	Pioneer Museum	\$232,709	\$222,709	W.S. 36-4-111	Donated funds are restricted to operations and maintenance of the Pioneer Museum.
024	493	DOC Special Projects	\$2,355,744	\$389,770	W.S. 9-2-404(c)(ii) W.S. 36-4-104(a)(iv) W.S. 36-4-111 National Historic Preservation Act of 1966	Fund is comprised of two sources: donated funds (private donations, corporate sponsorships, etc.) restricted for projects, programs, events, facilities across the agency and File Search Fees charged by the State Historic Preservation Office. These are National Historic Preservation Act of 1966 authorized costs charged to Federal licensees and permittees to cover the costs of maintaining all cultural records of the state including the GIS database relied on by licensees and permittees.
024	495	Literature Bequest	\$59,790	\$52,290	W.S. 9-2-404(c)(ii)	Restricted donation (corpus) providing an annual literature award from the interest earned thereon for Wyoming writers in the names of the donors (Neltje Blanchan Memorial Award, Frank Nelson Doubleday Memorial Award).
024	497	Governor's Art Award	\$66,066	(\$2,356)	W.S. 9-2-404(c)(ii)	Wyoming Arts Foundation money (corpus) donated to the WY Arts Council in the memory of Ruth Loomis. Interest earnings restricted to supporting the expenses of the annual Governor's Arts Awards program.
024	550	Off Road Recreational Vehicle	\$4,647,040	\$1,215,484	W.S. 31-2-703(c)	To be expended for the administration of the off-road recreational vehicle trails program.
024	586	Mitigation Settlement	\$503,218	\$503,218	W.S. 9-2-404(c)(ii)	These funds are the result of a Bureau of Reclamation (BOR) settlement for adverse effects caused to a historic property at Guernsey State Park. They include corpus of \$250,000 and interest; interest can only be spent on historic preservation projects identified in the Park Master Plan and approved by BOR and the State Historic Preservation Office.
024	605	WY Cultural Trust	\$16,547,616	\$15,647,616	W.S. 9-2-2304(a)	Monies deposited into the Wyoming cultural resources trust fund are "inviolable" by statute and are intended to constitute a permanent or perpetual trust fund; any interest earned from investment of the corpus of the trust fund shall be credited into a separate account, Fund 017.
024	E14	DOC Enterprise Fund	\$289,972	\$98,587	W.S. 9-2-414(b)(i)	Enterprise account for WY State Museum; proceeds from the sale of museum store items are designated for museum operations and store inventory purchases.
024	E18	SPHS Enterprise Fund	\$110,921	\$54,907	W.S. 9-2-414(b)(i)	Enterprise account consisting of three sources: proceeds from the sale of bison (State Parks Bison Herd program); proceeds from the sale of goods within the Ft. Fetterman Museum Store; and proceeds from the sale of goods within the Pioneer Museum Store. All proceeds used for expenses of programs.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
027	003	Capitol Building Rehabilitation and Restoration Account	\$3,395,431	\$3,395,431	W.S. 9-5-109(j)	Funds in this account shall only be expended upon appropriation by the Legislature to implement projects approved by the Legislature. Notwithstanding any other provision of law, funds within the account shall not be transferred or expended for any other purpose. Notwithstanding W.S. 9-2-1008, 9-2-1012(e), 9-4-207(a) or any other provision of law, funds within the account shall not lapse or revert until directed by the Legislature. Earnings on monies within the account shall be deposited to the account.
027	063	School Capital Construction	\$116,929,319	(\$92,641,392)	W.S. 9-4-305(b); W.S. 9-4-601(a)(vii), (b)(i) and (iv); W.S. 21-13-306(c), W.S. 21-15-108	Also referred to School Districts Royalty Fund; 3/4 of these funds have been obligated.
027	442	State Facilities Construction Account	\$45,635,892	\$45,635,892	W.S. 9-4-221	Health Facilities account; funds within the account shall only be expended upon legislative appropriation; all investment earnings are deposited to the account.
027	C01	Bonded Capital Construction Fund	\$446,657	\$446,657	*	
027	C02	Capital Construction Fund	\$16,818,967	\$0	*	Houses funds appropriated for statewide capital construction projects.
027	C08	Major Maintenance	\$53,821,060	(\$373,917)	*	
027	C10	Budget Reserve Construction	\$24,139	\$0	*	Cash appears to be from 2001.
028	040	Podiatry Board Admin	\$130,495	\$99,207	W.S. 33-9-108	
029	014	Gillette Madison Project Fund	\$18,661,020	\$0	W.S. 99-3-1405	Design, groundwater exploration and drilling, permit procurement, project land procurement, construction engineering and construction of municipal wells, transmission pipelines, pump stations and appurtenances necessary to address municipal and rural domestic water supply in Campbell County.
029	019	Glendo Reservoir Account	\$949,925	\$949,925	W.S. 99-99-1001(a)(viii), (m)	To meet the operation, maintenance, replacement and other contract obligations of the state related to the Glendo reservoir water service contract.
029	041	Water Development Acct I	\$93,964,688	\$74,647,634	W.S. 42-2-124(a)(i); W.S. 99-3-103	For water construction projects - new development.
029	042	Water Development Acct II	\$32,432,848	\$32,432,848	W.S. 42-2-124(a)(ii); W.S. 99-3-104	For water construction projects - rehabilitation.
029	103	Miscellaneous Water Fund	\$64,171	\$64,171	W.S. 99-99-1001(a)(iv), (g)	To meet the contract obligations of the state relative to the leases, sales, assignments or transfers of water from projects funded by the Wyoming water development program.
029	143	Water Development Acct III	\$173,055,471	\$173,055,471	W.S. 42-2-124(a)(iii); W.S. 99-3-106	For water construction projects - dams and reservoirs.
029	144	Emergency Water Projects Account	\$5,068,835	\$68,835	W.S. 41-2-124(f)	
029	508	Operation & Maintenance-Fontenelle	\$3,780,413	\$3,780,413	W.S. 99-99-1001(a)(i), (d)	To meet the loan, operation, maintenance and replacement obligations of the state relating to the Fontenelle reservoir project.
029	509	High Savary Debt Service Account	\$1,241,708	\$1,241,708	W.S. 99-99-1001(a)(vi), (j)	To meet the operation, maintenance and replacement obligations of the state relating to the High Savary dam and reservoir project.
029	511	North Platte Endangered Species	\$7,442,418	\$7,442,418	Session Law 2006, Chapter 99, Section 6	To fund the State of Wyoming's participation in the Platte River Recovery Implementation Program (PRRIP). Funds revert to Water I July 1, 2021.
029	516	Operation & Maint.-Buffalo Bill Dam	\$16,666,062	\$16,666,062	W.S. 99-99-1001(a)(ii), (e)	For the operation, maintenance and replacement obligations related to the Buffalo Bill dam project; amounts over \$500,000 may be used to meet the state's annual obligation for other dams and reservoirs.
029	519	Pathfinder Debt Service Account	\$10,269,194	\$10,269,194	W.S. 99-99-1001(a)(vii), (k)	To meet the operation, maintenance, replacement and mitigation obligations of the state related to the Pathfinder modification project.
029	562	Palisades Reservoir	\$543,597	\$543,597	W.S. 99-99-1001(a)(iii), (f)	To meet annual operation, maintenance and other contract obligations of the state relating to the Palisades reservoir project.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
030	043	Chiropractic Board Admin	\$159,259	\$70,212	W.S. 33-10-114(a)	
031	031	Collection Board	\$440,072	\$229,589	W.S. 33-11-111	
033	044	Cosmetology Board Admin	\$546,513	(\$296,745)	W.S. 33-12-139(c)	
034	045	Dental Board Examiner	\$824,453	\$485,397	W.S. 33-15-105(a)	
035	046	Embalmers Board Admin	\$106,758	\$56,606	W.S. 33-16-508	Renamed to Funeral Service Practitioners
036	608	Midwifery Board	\$31,866	\$6,384	W.S. 33-46-108	
037	048	Examining Engineer Board	\$1,035,476	\$206,508	W.S.33-29-306	Collect licensing fees and fund daily operations of the Professional Engineer's and Surveyor's Board.
037	115	SEO Agency Fund	\$29,650	\$11,830	*	Basin Electric Power Cooperative; maintains the Laramie River gage.
037	118	Water Well Contractors	\$202,486	(\$30,991)	W.S.33-42-116	Collect licensing fees and fund daily operations of the Examining Board of Professional Well Drillers and Pump Installers.
038	049	Pari Mutual Admin	\$1,630,390	(\$125,507)	W.S. 11-25-105(d)	
038	515	Pari Mutual Refund	\$2,595,466	(\$534,005)	W.S. 11-25-105(j)	Breeders' Award account; to promote improved breeding and development of the horse industry in Wyoming; funds are collected by pari-mutuel licensees throughout the state.
039	467	Wildlife and Natural Resource Income Account II	\$2,631,176	\$25,108	Memorandum of Understanding between the state, BLM, BP and Encana. *	Holding account for purpose of mitigating drilling effects in the Jonah Field; paid into annually by BP and Encana; funds managed by Jonah Interagency Office in Pinedale; group comprised of representatives from BLM, DEQ, Game and Fish, Dept. of Ag.; Wildlife Trust pays bills as authorized by Jonah Interagency group.
039	517	Wildlife and Natural Resource Trust - Income	\$35,336,266	\$19,784,303	W.S. 9-15-103(b)	Upon legislative appropriation, funds may be expended for staffing and other administrative expenses; funds may also be expended for: 1) improvement and maintenance of existing terrestrial habitat; 2) purchase or acquisition of development rights; 3) improvement and maintenance of existing aquatic habitat; 4) acquisition of terrestrial or aquatic habitat under certain conditions; 5) conservation, maintenance, protection and development of Wyoming's natural resources and heritage; 6) participation in water enhancement projects; 7) to address and mitigate impacts detrimental to wildlife habitat; 8) to mitigate conflicts and reduce potential for disease transmission between wildlife and domestic livestock. Funds are continuously appropriated.
039	529	Wyoming Wildlife and Natural Resource Trust Account	\$114,020,019	\$114,020,019	W.S. 9-15-103(a)	By statute, funds deposited within the trust account are intended to be "inviolable" and constitute a perpetual trust account; shall credit annually to a Wyoming wildlife and natural resource trust income account the interest earned from the trust account.
040	F01	Wyoming Game and Fish Fund	\$90,640,566	\$9,947,453	W.S. 23-1-501(a)(b)	All income received by the commission/department is deposited in the Wyoming game and fish fund. The commission may establish accounts within the fund for expenditure to carry out its purposes. The Legislature may appropriate as necessary for expenses of any authorized legislative committee to study matters relating to the commission or department.
040	F02	100% Reimbursable Projects	\$6,264,391	\$6,264,391	W.S. 23-1-501(a)	Federal funds holding account.
040	F04	Aquatic Invasive Species	\$550,344	\$550,344	W.S. 23-1-501(g)	An account to receive revenues to be expended for the prevention, surveillance, containment, etc. of the aquatic invasive species program.
040	F06	G&F Access Easement Fund	\$3,475,991	\$2,085,455	W.S. 23-1-501(e)	The commission shall use revenues in the account to purchase access easements to provide access to public and private lands.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
040	F07	Wyoming Game and Fish Conservation	\$3,296,426	\$2,629,111	W.S. 23-1-501(a)	Holding account for distribution of conservation stamp revenue.
040	F08	Wyoming Game and Fish Account - Trust Account <sup>2</sup>	\$33,009,931	\$33,009,931	W.S. 23-1-501(f)	A statutorily created trust account created within the Wyoming game and fish fund. The account shall consist of those funds appropriated or designated to the account by law or by gift from whatever source. Funds are intended to be "inviolable" and a permanent or perpetual trust account. Funds invested by the State Treasurer in a manner to obtain the highest return consistent with preservation of the account corpus. Any interest earned from investment of the account corpus shall be credited by the state treasurer into the Wyoming game and fish fund to be expended by the commission (Fund F01).
040	F10	Game & Fish Product Sales	\$46,689	(\$134,651)	W.S. 23-1-501(b)	Administrative account used to manage product sales.
040	L03	Fish Hatchery Permanent Land Fund	\$5,962,256	\$0	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(viii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (5,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; income shall be credited to the game and fish fund.
041	076	Fire Academy & Conferences	\$69,817	\$8,305	*	Registrations for student fees, classes/books.
041	088	Electrical Fees	\$1,352,739	\$601,710	W.S.35-9-120(f)	Collections of licensing, registration & permit fees; supports 3 full-time employees, rent and daily operations.
041	520	Publication Sales	\$9,939	\$96	35-9-119(a)(iii)	Pass-through account for electrical code books, tabs and label sales.
043	612	Dietetics Licensing Bd	\$59,020	\$37,707	W.S. 33-47-107(e)	
044	050	Insurance Agent Licensing	\$39	\$0	W.S. 26-10-107(a)	To receive deposit of agent fees: 60% used for support of the Board of Insurance Agent Examiners; 40% deposited to the General Fund.
044	104	Insurance Regulatory Fund	\$5,238,054	\$97,600	W.S. 26-2-204	For deposit of fees collected for the privilege of transacting the business of insurance in this state, used for administrative operation of the department.
044	538	Small Employer Health Ins Pool	(\$2,695)	\$0	W.S. 26-19-311	Purpose is to allow small employer carriers to reinsure an individual high risk employee and/or dependents, or an entire employer group in the small employer health insurance reinsurance pool. This allows premium rates in the small group health insurance market to remain more stable. Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account.
044	590	Wyo. Health Insurance Pool	\$1,741,827	(\$6,175,042)	W.S. 26-43-112	Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account. Purpose of the Pool is to provide a basic level of health insurance for residents with uninsurable health conditions, those unable to obtain health insurance, or those whose private market premium rates equal or exceed that which are established for the Pool. Program sunsets June 30, 2020.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
045	114	Registration Surcharge Revenue	\$150	\$0	W.S. 31-19-105	Funds are collected from rental car companies for the registration of their rental cars. Those fees are then distributed to WYDOT and counties on an annual basis.
045	117	Motor Vehicle Reg - Other	\$1,579,706	\$704,129	W.S. 31-5-1501 through 31-5-1507	Revenue and expenditures related to the WYDOT motorcycle safety program, including the revenue for the motorcycle safety class and motorcycle registrations and expenditures for that program.
045	459	Vendor Compensation Bonds	\$203,362	\$203,362	W.S. 39-17-106(e)	Bonds filed by motor carriers as a result of failure to report or pay taxes and licenses.
045	472	Motor Vehicle Prorate Reg.	\$301,647	\$0	W.S. 31-18-406(a)	This fund collects fees from WY based motor carriers at the Ports of Entry for mobile machinery. Of the total amount received monthly, .0248% is transferred from fund H01 to fund 472. Fees are distributed back to the counties.
045	475	Motor Vehicle Reg - Other	\$412,333	\$0	W.S. 31-3-103(a)	This fund collects fees owed by Wyoming to other states and provinces; pass through account.
045	613	Undistributed Gas Tax Deposits	\$7,331,459	\$0	W.S. 39-17-111	
045	622	Financial Responsibility Bonds	\$102,876	\$0	W.S. 31-4-103(a)	Vehicle bond in lieu of vehicle insurance.
045	H01	State Highway Fund	\$62,186,544	(\$1,124,129,651)	W.S. 24-1-119	Highway Commission expenditures and revenues.
045	H02	10 Cent Motor Fuels Tax	\$31,608,985	(\$40,129,052)	W.S. 24-1-119	Ten-cent motor fuel tax revenue and project expenses.
045	H04	Hd-Umta	\$1,204,653	(\$40,635,340)	W.S. 24-1-119	Fund is used to collect revenue from the Federal Transit Authority and to make expenditures for the Urban Mass Transit Program.
045	H05	State Highway Fund	\$153,819	\$80,935	W.S. 24-1-119	International fuel tax program.
045	H06	State Highway Fund	\$6,633,110	(\$207,347,890)	W.S. 24-1-119	Legislatively appropriated highway funds.
045	H07	State Infrastructure	\$15,444,925	(\$24,555,075)	W.S. 24-1-119	State Infrastructure Bank Revenue and Expenditures. Transfers to and from H1 to fund various highway projects.
045	H09	Radioactive Waste Transport Fees	\$282,641	(\$22,974)	W.S. 24-1-119	Revenue collected from hazardous waste permits for transporting across Wyoming and expenditures associated with funding this program including transfers to Homeland Security for its administration.
045	H10	Ignition Interlock Device Fund	\$329,794	\$129,794	W.S. 24-1-119	WYDOT receives revenue from a \$100 interlock administrative fee from DUI offenders required to get an interlock device. WYDOT also provides funding assistance to those required to have an interlock device in their vehicle when they cannot afford the device, as well as well as other expenditures to maintain the interlock program.
045	H11	Air Service Enhancement Fund	\$1,558,630	(\$1,263,964)	W.S. 24-1-119	Revenue and expenditures associated with air service enhancement.
045	I06	Aeronautics Operational Svc	\$59,302	(\$2,320,338)	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the aircraft fleet of WYDOT.
045	I08	DOT-Salecs	\$6,068,179	(\$16,646,804)	W.S. 9-4-205 (e)	Revenue and expenditures associated with operating the statewide law enforcement communications system and the WyoLink communication system.
046	018	Mixed Martial Arts Fund	\$16,354	\$5,192	W.S. 33-48-108)(a)	
048	069	Home Health Nursing	\$2,346	(\$167,112)	W.S 35-27-102	This is a clearing account for counties to pay MVMS for vehicle usage by the state-employed nurses in their counties. Negative balance indicates reimbursement is pending.
048	096	VSS-NAPHIS	\$2,913	(\$172,359)	*	This fund is used to retain money received from the National Animal and Plant Health Inspection Services (NAPHIS) for the Electronic Verification of Vital Elements (EVVE) system to address mandatory changes, federal software, programming, or new hardware requirements.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
048	409	Wyoming State Hospital Special Revenue Fund	\$1,220,004	(\$1,478,238)	W.S. 9-4-303(a) 1998 Session Laws, Ch 30, Section 2, 048, Footnote 2; continuous appropriation of budget authority in Session Laws since 1999.	Funds are to be utilized for life safety code improvements, Title 25 costs and remediate conditions as identified in the Chris S. Stipulated Settlement Agreement.
048	410	Division of Aging	\$27,489	(\$80,625)	Federal Grant *	For purposes of conducting annual or bi-annual Aging Division conferences.
048	411	WLRC Daycare	\$15,848	(\$283,454)	W.S. 9-4-303(a)	Process background checks.
048	412	Preventive Health	(\$248,688)	(\$1,840,381)	Federal Public Law 101-354, amended by Public Law 107-121 *	To account for fees charged and expenditures related "safe sitter" and other educational programs.
048	413	Family Health Services	\$34,324	(\$1,965,191)	W.S. 35-27-102	Newborn metabolic screening for various diseases.
048	416	Recovery Auditor Contracting (RAC) Payments	\$0	\$0	*	To account for the revenues and expenditures of putting on community health programs, etc.
048	419	Wyoming Retirement Center Special Revenue Fund	\$5,838,443	(\$3,781,050)	W.S. 9-4-303(a) 1997 Session Laws, Ch 2, Section 2, 048, Footnote 10; continuous appropriation of budget authority in Session Laws since 1997.	The funds collected shall be used to fund the operation of the Retirement Center.
048	558	Drug Court Program	\$9,857,001	\$7,926,633	W.S. 7-13-1605(a)	To pay for expenses associated with court supervised treatment programs.
048	560	Bereavement Counseling	\$34,638	\$34,638	2006 Session Laws, Ch 40, Section 5 *	Bereavement counseling services to surviving family members of deceased emergency responders who died while in the performance of their official duties.
048	563	Kieffer Orchard	\$265,107	\$258,017	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	565	Janney Memorial	\$238	\$238	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	566	Oda Mae Davis Rigurt	\$3,604	\$3,604	W.S. 25-8-104	Gift for the benefit of residents at the Pioneer Home.
048	567	Montgomery Home for the Blind - Pioneer Home	\$217	\$217	W.S. 25-8-104	Gift for the benefit of blind residents at the Pioneer Home.
048	568	Trust and Agency Funds	(\$17,393)	(\$47,999)	W.S. 25-8-104	Unrestricted gifts to the Pioneer Home for the residents.
048	571	Emergency Medical Services Trust Account	\$121,863	\$114,463	W.S. 33-36-115	Consists of those funds designated to the account by law and all monies received from federal grants and other contributions (grants, gifts, transfers, bequests and donations). The account is specifically empowered to accept non-state fund contributions. Funds deposited within the trust account are intended to be "inviolable" and a perpetual trust. Invested for the highest return possible consistent with preservation of the account corpus. The funds are continuously appropriated for purposes of providing needs assessment/planning grants to improve the delivery and quality of emergency medical services.
048	572	WLRC Special Services	\$153,300	\$125,300	W.S. 9-4-303(b)	For purposes of client activities.
048	573	WLRC Anna Maria Weston Fund	\$6,367	\$58	W.S. 9-4-303(b)	Gift to be used for therapeutic equipment repairs.
048	574	WLRC Chapel	\$27,540	\$252	W.S. 9-4-303(b)	To be used for chapel purchases.
048	575	WLRC Edna Jones	\$333,018	\$263,357	W.S. 9-4-303(b)	Gift to be used for recreational equipment .
048	578	Donations to Veterans' Home	\$234,838	(\$565,884)	W.S. 25-9-103	Gifts for the benefit of Veterans' Home residents.
048	579	Emer Med Serv Sustain Trust	\$500,000	\$0	W.S. 33-36-115(a)	To administer emergency medical services needs assessment grants. (Legislatively appropriated corpus.)
048	580	Montgomery Home for the Blind - Veterans' Home	\$33,622	\$33,622	W.S. 25-9-103	Gift for the benefit of blind residents at the Veterans' Home.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
048	581	Donations-Residents' Use	\$36,027	\$22,639	W.S. 25-8-104	Unrestricted gifts to the Retirement Center for the residents.
048	583	Montgomery Home for the Blind - Retirement Center	\$25,385	\$25,385	W.S. 25-8-104	Gift for the benefit of blind residents at the Retirement Center.
048	587	Veterans' Home Chapel	\$25,704	\$25,704	W.S. 25-9-103	Gift for the benefit of the chapel at the Veterans' Home.
048	E09	State Hospital Canteen	\$0	\$0	*	To be used for the benefit of residents at WSH.
048	E10	WSTS Canteen	\$33,252	\$0	*	Canteen closed July 1, 2014; revenues to be used for benefit of WSTS residents.
048	E11	Veterans' Home Canteen	\$267,991	\$148,826	W.S. 25-9-101(d)	To be used for the benefit of the veterans.
048	L05	Deaf, Dumb & Blind Asylum Permanent Land Fund	\$4,704,409	\$4,704,409	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(i)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048	L08	State Hospital Permanent Land Fund	\$2,609,262	\$1,957,078	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048	L09	Wyoming Life Resource Center Permanent Land Fund	\$5,040,331	\$4,382,348	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(v)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (10,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
049	102	WY Children's Trust Fund	\$6,121,888	\$6,121,888	W.S. 14-8-106 through 108	This trust was created in statute. Monies are used to pay for the Wyoming Children's Trust Fund Board expenses and to issue grants to promote prevention and education programs. The board/fund purpose is to design prevention and education programs to lessen the occurrence and reoccurrence of child abuse and neglect and to reduce the need for state intervention in child abuse and neglect prevention and education. Investment income earned on the fund goes back into the fund corpus. Only amounts over \$5,000,000 may be used for grant disbursement.
049	109	Child Abuse Registry Fund	\$2,055,819	\$1,782,392	W.S. 35-20-116(b)	To reimburse costs to the state for services provided to issue a record summary concerning abuse, neglect, exploitation or abandonment of a child or vulnerable adult or confirmation that no record exists.



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
049	418	Overpayments and Recovery	\$1,257,841	\$1,257,841	W.S. 42-2-112(m)	This fund is used by our Prosecution, Recovery, Investigation, Collection and Enforcement(PRICE) unit for overpayment collections. Funds are transferred quarterly to the federal agency where the overpayment occurred; General Funds recovered are returned to the General Fund.
049	545	JAIBG-Family Services	\$0	\$0	*	To house federal Juvenile Accountability Incentive Block Grant. (FY11)
049	546	Child Support	\$10,511,251	\$10,511,251	W.S. 42-3-103	Serves as a repository for child support collections before being disbursed to cover costs of care for children in DFS custody.
049	559	Girls' School Gifts & Donations	\$147	\$147	W.S. 9-4-303(b)	This fund houses donations periodically received and subsequently used for unbudgeted items specifically for use by the girls at the school, usually recreational and equipment.
049	623	JAIBG-Family Services	\$0	\$0	*	To house federal Juvenile Accountability Incentive Block Grant. (FY07,09)
049	629	Foster care Trust	\$1,562,905	\$1,562,905	*	This fund retains collections of third party contributions on behalf of children in DFS custody until expenditures can be applied. Transfers from this account are then made to county budgets where expenditures occurred. Funds are collected from social security, VA & individuals. In some instances, balances are maintained for children.
049	C07	Omnibus Capital Construction	\$347,052	\$0	W.S. 9-4-307(a)	This is an emergency account to be used by the departments of corrections, health and family services in the maintenance and upbuilding of state charitable, educational, penal and reformatory institutions upon the unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the Legislature.
049	E07	Girls' School Canteen	(\$14)	\$0	*	For the purchase and sale of consumable goods to residents at the Wyoming Girls School.
051	052	Livestock Inspection	\$9,544,002	\$49,924	W.S. 11-20-405(a)	To collect fees for inspections of brands and ownership of livestock, wool, pelts, hides or carcasses and to pay for associated expenses.
051	077	Predatory Animal Control	\$298,057	(\$1,655,125)	W.S. 11-6-210(a)	Fees collected at the time of brand inspection are deposited with the state and are distributed by the Treasurer to county predator boards for predatory animal control efforts. (pass-through account)
051	099	Animal Reimbursement	\$616,728	\$566,728	W.S. 11-19-106(g)	This account is used to make indemnity payments for animals destroyed by reason of existence or suspected existence of some epizootic form of infectious or contagious diseases, generally fatal or incurable.
052	053	Medical Licensing Board	\$4,838,024	\$3,102,561	33-26-307(b)	
053	034	Employment Support Fund	\$4,086,278	(\$1,122,724)	W.S. 27-3-211	Collected with quarterly unemployment insurance taxes paid by WY employers on employees who work in the state; unappropriated amounts are transferred to the unemployment trust account at the end of the fiscal year (Fund 527).
053	095	Telecomm. for the Impaired	\$992,881	(\$827,100)	W.S. 16-9-208(a)	A fee is charged to each phone line in order to provide specialized telecommunications equipment and message relay services to persons who are communications impaired.



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
053	438	Non Resident Employer Bonds	\$4,574,384	\$4,574,384	W.S. 27-1-106	All firms, corporations or employers of any kind who are nonresident employers and expect to pay wages in the state of Wyoming in excess of ten thousand dollars (\$10,000) monthly or one hundred twenty thousand dollars (\$120,000) annually as a result of conducting business within Wyoming, are required to file with the director of the department of workforce services a surety bond or other security meeting the requirements of this section, approved by the director and the attorney general of \$10,000.
053	501	Employment Sec. Revenue	\$5,111,828	\$4,569,128	W.S. 27-3-207(a)	For necessary expenses for which no federal funds are available provided the expenditures from the account are not substituted for federal funds which would otherwise be available.
053	504	Workers' Compensation Trust	\$2,296,757,219	\$1,919,179,243	Article 10, Sec 4(c); W.S. 27-14-701(a)	All money received, earned or collected shall be credited to the worker's compensation account; shall be expended only for: 1) compensation to people injured on the job of covered employment or to the dependent families of people that die as the result of injuries; 2) for administration and management of the Worker's Compensation Act; 3) debt service related to the fund; and 4) for workplace safety programs conducted by the state.
053	507	Mining Exam Fees	\$348,988	\$299,293	W.S. 30-2-307, 309	The funds are used to exam and certify specific mine positions at the various mine sites.
053	527	Unemployment Insurance Trust	\$51,460,891	\$0	W.S. 27-3-201(a)	To house collections of premiums from employers for purposes of providing benefits to eligible persons.
053	528	Workforce	\$9,735,368	\$8,728,050	W.S. 9-2-2604	Provide workforce development programs designed to train, retrain or upgrade work skills for Wyoming workers.
054	054	Nursing Board Admin.	\$3,460,573	\$1,067,608	W.S. 33-21-155(b)	
055	056	Oil & Gas Admin.	\$50,734,804	\$39,984,025	W.S. 30-5-116(a)	
056	057	Optometry	\$123,137	\$61,832	W.S. 33-23-106(b)	
057	005	Wyoming Public Television Matching Account (half donations, half state matching funds)	\$3,041,701	\$2,865,170	2008 Session Laws, Ch 48, Section 2, 057	Holding account for both state matching dollars and donated dollars. Cash gifts deposited here and matched from endowment account when gifts total at least \$10,000; earnings on gifts/matches are distributed to the program.
057	058	Community College Contingency	\$138,240	(\$3,061,760)	*	Coal lease bonus money to be distributed to colleges in FY2017.
057	425	Community College Endowment Challenge Fund	\$0	\$0	W.S. 21-16-1101 through 1104	Endowment challenge fund created with seven (7) separate accounts, one (1) account for each Wyoming community college. Earnings from the fund are deposited into the General Fund. Set up to match endowment gifts actually received by community colleges' foundations. Match shall be paid at the time any accumulated amounts actually received by a community college foundation total \$10,000 or more. Appropriated funds shall revert upon direction of the Legislature. These funds represent remaining funds from 2005 appropriations to Casper College and Eastern WY College; \$17,630 for each college.
058	059	Audio Speech Board Admin	\$329,390	\$253,158	W.S. 33-33-203(c)	
059	060	Pharmacy Board Admin	\$2,118,696	\$433,118	W.S. 33-24-109	
060	062	Local Gov Mineral Royalty	\$24,823,300	(\$8,012,411)	W.S. 9-4-604(a)	Provides capital construction and infrastructure development assistance in the form of grants to cities, counties, and other political subdivisions of the state.
060	068	Transportation Enterprise Fund	\$1,438,564	(\$561,436)	W.S. 11-34-131	SLIB is authorized to award grants or loans for the purpose of fostering transportation investments in projects of benefit to the general public within the state.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
060	074	Transportation Trust Fund	\$22,805,945	\$22,805,945	W.S. 9-4-607	Grants or loans are awarded for the purpose of fostering transportation investments in projects of benefit to the general public within the state, subject to recommendations and appropriation by the Legislature.
060	531	Forestry Deposits	\$573,805	\$493,805	Need a fund to hold bonds money has not been earned by the state. *	Forestry division timber contracts bonds and "slash" bonds. Once contract is complete & inspected money is either refunded or used for reclamation. Funds may remain on deposit for a long time.
060	532	Emergency Fire Suppression-Forestry	\$18,694,745	\$11,247,131	W.S. 36-1-402(a)	To administer fire management on approximately 3.6 million acres of state trust lands, assistance to county fire wardens and local fire departments with protection of 25.4 million acres of private lands and cooperative fire protection on federal lands. Annual assessments are charged to participating counties.
060	533	State Land Office Deposits	\$8,616,294	\$0	Need a fund to deposit money as soon as it is received by the agency. The appropriate fund is not known as the money is received. *	Agency's "holding" account of funds received (grazing leases/surface impact/easements & right of ways/mineral royalties/ mineral lease payments/wind leases/etc.) for the trust beneficiaries until able to distribute to the correct permanent fund in a timely manner. In addition, also used for Mineral Leasing/Oil & Gas bond payments/liiquidated damages. Funds may remain on deposit for many years. At the appropriate time bond funds are either refunded or transferred to appropriate fund(s).
060	537	County Fire Asst. Pay - Forestry	(\$1,354,295)	(\$4,352,622)	W.S. 36-2-109	The Federal Excess Personal Property Account was established in the budget to help provide support to the counties for maintaining and building fire equipment procured under the Federal Excess Personal Property (FEPP) and the Federal Fire Fighter (FFP) programs. The account gives WSFD the authority to expend funds rebuilding fire equipment and purchasing parts and supplies for this equipment. When the equipment or parts are deployed to a county, the county is billed and the account is replenished. The cash balance remaining in the account at the end of the biennium is carried forward for future needs. This balance earns interest based on the state's cash pool rate of return.
060	539	State Lands Preservation & Enhancements	\$25,203	\$1	2005 Session Laws, Ch 85; continuous appropriation of budget authority in Session Laws since 2005. *	Shall be used by the office of state lands and investments to fund projects which preserve and enhance the asset value of all surface and mineral lands held in trust by the state (continuously appropriated in each budget bill thereafter).
060	540	Farm Loan Loss Reserve	\$1,631,355	(\$4,068,645)	W.S. 11-34-202(c)	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing mortgages. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the General Fund.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
060	542	JPA - Loss Reserve Fund	\$53,978	\$0	W.S. 16-1-110	Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing loans. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the General Fund.
060	554	Muni Solid Waste Cease & Transfer Loan	\$21,503,300	\$8,830,343	W.S. 35-11-529(b)	Monies from the account shall be awarded for loans to fund legislatively approved activities.
060	555	Muni Solid Waste Cease & Transfer Grant	\$7,858,192	\$986,177	W.S. 35-11-529(a)	Monies from the account shall be awarded for grants to fund legislatively approved activities.
060	604	State Revolving Fund Public Lands	\$128,104,731	\$1,524,533	W.S. 16-1-202(a)	Clean water revolving fund; available as a self-sustaining permanent source of financial assistance for water pollution control projects to municipalities, counties, joint powers boards, state agencies and other entities constituting a political subdivision under the laws of the state.
060	607	Drinking Water Loan Fees	\$2,442,811	\$2,442,811	W.S. 16-1-303	OSLI shall administer the DWSRF account and administrative account including processing and receiving capitalization grants, the state match, financial assistance agreements, repayments on all financial assistance and all other account revenues.
060	648	Institutional Land Revenue - Dept of Health	\$360,548	\$360,548	2013 Session Laws, Ch 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the Legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	649	Institutional Land Revenue - DFS	#N/A	#N/A	2013 Session Laws, Ch 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the Legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	680	Institutional Land Revenue - Dept of Corrections	\$1,688,541	\$0	2013 Session Laws, Ch 155 *	Regarding best use of acquired institutional lands; funds appropriated upon action by the Legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	N05	Omnibus Permanent Land Income Fund	\$6,540,219	\$6,540,219	W.S. 9-4-310(c)(iv); 9-4-307(a) and (b)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is an emergency account to be used by the department of corrections, the department of health and the department of family services in the maintenance and up building of state charitable, educational, penal and reformatory institutions only by unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the Legislature.
061	064	WY Board of CPA Admin	\$564,448	(\$67,008)	W.S. 33-3-107	
062	065	Physical Therapy Board Admin	\$232,214	\$97,106	W.S. 33-25-113(b)	
064	066	Hearing Aid Board Admin	\$40,833	\$16,576	W.S. 33-35-120	
065	452	Board of Athletic Training	\$50,430	\$26,955	W.S. 33-45-106(d)	

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
067	001	University of Wyoming Academic Facilities Endowment Challenge Fund	\$167,338,179	(\$2,175,885,139)	W.S. 21-16-1401 through 1403	Goes toward matching gifts of \$25,000 or more to the University of Wyoming foundation to be expended exclusively for university academic facilities as approved by the university president and board of trustees; gifts must be received within five years of gift agreement.
067	001	University of Wyoming Athletics Challenge Fund	\$167,338,179	(\$2,175,885,139)	W.S. 21-16-1001 through 1003	Endowment challenge fund is created and earnings are deposited into the General Fund. Set up to match endowment gifts to the University's foundation, exclusively for intercollegiate athletic facilities. Provides for a match to gifts actually received totaling \$25,000; the State Treasurer may encumber matching funds, but not distribute to the foundation, when a commitment is made in writing; the commitment must be fulfilled within five years. Appropriated funds shall revert upon direction of the Legislature.
067	001	University of Wyoming Endowment Challenge Fund	\$167,338,179	(\$2,175,885,139)	W.S. 21-901 through 904	Goes toward matching gifts of \$50,000 or more; all investment earnings are credited to the General Fund; funds are to be expended exclusively to benefit and promote the mission, operation or any program or activity of the University of Wyoming, including but not limited to professorships and student scholarships.
067	408	Excellence in Higher Education Income Account	\$329,472	(\$13,250,892)	W.S. 21-16-1201(c)	Earnings within the spending policy amount shall be distributed on a quarterly basis as follows: 1) 2/3 to the University of Wyoming; and 2) remaining 1/3 equally to each Wyoming community college.
067	414	Hathaway Student Scholarship Reserve Account	\$18,334,198	(\$14,867,620)	W.S. 21-16-1302(b)	Interest and other earnings within the reserve account shall be credited to the reserve account; to the extent funds within the Hathaway scholarship expenditure account are insufficient in any fiscal year to fully fund scholarships awarded, monies within the reserve account shall be deposited into the expenditure account for eligible institutions' scholarships; to the extent available, and as soon as possible after the end of each fiscal year, monies in excess of \$12,000,000 shall transfer to the Hathaway student scholarship endowment fund.
067	423	Excellence in Higher Education Endowment Reserve Account	\$18,911,832	\$9,158,368	W.S. 9-4-719(k)(o)	Interest and other earnings on funds within the account shall be credited to the account; revenues in this account in excess of seventy-five percent (75%) of the spending policy amount shall be credited to the excellence in higher education endowment fund.
067	430	Hathaway Scholarship Expenditure Account	\$2,467,311	(\$58,637,843)	W.S. 21-16-1302(a)	80% of monies in the account shall be available for "opportunity, performance and honor" scholarships; 20% of monies in the account shall be available for need-based scholarships; unexpended and unencumbered monies at the end of each fiscal year shall be deposited to the Hathaway student scholarship reserve account.
067	544	UW Payroll Accrual	\$1,632	\$0	*	
067	602	Hathaway Student Scholarship Endowment Fund	\$571,186,328	\$571,186,328	W.S. 9-4-204(u)(vii), 9-4-601(d), 21-16-1201(b)	Earnings from investment of monies within the fund shall be distributed to the Hathaway scholarship expenditure account.
067	603	Excellence in Higher Education Endowment Fund	\$115,472,954	\$115,472,954	W.S. 9-4-204(u)(vi), 9-4-601(d), 21-16-1201(a)	By statute, monies shall not be expended and may be invested in the same manner as other permanent funds of the state; earnings from investment are subject to the spending policy; earnings in excess of spending policies shall be retained.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
067	L12	University Permanent Land Fund 2	\$24,641,361	\$24,641,361	Act of Admission, Section 8; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xi)	To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (72 sections) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the university account within the permanent land fund.
067	N04	University Permanent Land Income Account	\$3,609,376	\$3,093,376	W.S. 9-4-310(c)(iii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
067	U02	Federal Mineral Royalty	\$3	(\$34,872,757)	W.S. 9-4-601(a)(iv)	This revenue may be used only for the actual and necessary expenses of constructing, equipping and furnishing new buildings, the repairing of existing buildings, the purchasing of improved or unimproved real estate, the payment of principal and interest on securities issued to finance projects authorized by the Legislature or for the payment of principal and interest on securities issued to refund the securities.
067	U04	UW Bond Coverage Deposit Fund	\$4,650,004	\$4,650,004	W.S. 9-4-1003	In the event the university issues revenue bonds it must deposit funds with the state by a certain date and in a sufficient amount so that the state can make the entire principal and interest payment to the university's paying agent in a timely manner.
068	067	Psychologist Board Admin	\$288,420	\$162,598	W.S. 33-27-116	
069	011	WICHE Program Repayment Fund	\$73,131	\$0	W.S. 21-16-202(b)(iv)(C)	To house repayments for medical, podiatry, osteopathic, occupational therapy, physical therapy, optometry, physician assistant or dental students; expended upon appropriation by the Legislature.
072	547	Retirement-Law Enforcement	\$3,416,968	(\$92,655,331)	W.S. 9-3-432	Administrative account for the plan.
072	548	WY Highway Patrol/Warden Pension	\$1,223,446	(\$33,678,822)	W.S. 9-3-618	Pays pensions of highway patrolmen and G&F wardens who retired prior to July 1, 1987.
072	556	Deferred Comp Administration	\$328,106	(\$1,609,035)	W.S. 9-3-503(a)	Pays for administration of the state 457 Plan, which is established for the benefit of public employees as a supplemental, tax-advantaged retirement savings plan.
072	591	Volunteer Firemen Fund	\$1,374,590	(\$20,664,480)	W.S. 35-9-616	Administrative account for the plan.
072	592	Wyoming Retirement Fund	\$31,693,024	(\$1,602,491,224)	W.S. 9-3-436	Administrative account for retirement system assets.
072	593	Judicial Retirement	\$886,344	(\$2,880,043)	W.S. 9-3-701	Administrative account for the plan.
072	594	Paid Firemen Fund-Plan A	\$631,236	(\$47,477,221)	W.S. 15-5-201	Administrative account for the plan.
072	595	Air Guard Fire Fighters Pension	\$331,486	(\$1,394,374)	W.S. 9-3-431	Administrative account for the plan.
072	694	Paid Firemen Fund-Plan B	\$2,576,304	(\$15,129,367)	W.S. 15-5-401	Administrative account for the plan.
075	551	Board of Outfitters Admin	\$251,751	(\$409,606)	W.S. 23-2-414(d)	
077	448	Computer Tech Depr	\$1,697,910	\$785,906	W.S. 9-2-2906(g)	Reserve account for computer equipment.
077	101	Computer Technology	\$1,274,030	(\$38,205,885)	W.S. 9-2-2906(f)	Account used to manage agency IT services.
078	071	Pro Counselors Lic Board Admin	\$312,485	\$93,997	W.S. 33-38-105(f)	
079	072	Board of Nursing Home Admin	\$114,706	\$9,704	W.S. 33-22-105	
080	557	Correctional Industries Acct	\$327,373	(\$813,953)	W.S. 25-13-103(a)	Administrative account for correctional industries programs.
080	584	Inmate Benefit & Welfare	\$2,637,219	\$1,938,981	*	For the general welfare of inmates.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
080	E05	WWC Canteen	\$1,613,559	(\$2,173,516)	*	For the general welfare of inmates.
080	107	Honor Farm Ag Sales	\$1,546,058	\$857,032	W.S. 25-2-102(b)	For operations of the farm in Riverton.
080	L10	Penitentiary Permanent Land Fund	\$10,861,446	\$10,861,446	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iv)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
083	093	Occupational Therapy Board	\$404,163	\$293,718	W.S. 33-40-116	
084	094	Bd of Professional Geologists	\$193,430	(\$258,139)	W.S. 33-41-106	
085	039	Revolving Investment Fund Acct	\$0	(\$1,082,926)	Wyoming Constitution, Article 16, Section 12	The investment fund created by this section shall be used to provide fully-funded loan guarantees or loans to proposed or existing enterprises which will employ people within the state, provide services within the state, use resources within the state or otherwise add economic value to goods, services or resources within the state.
085	085	WY Business Council	\$243,967	\$175,487	W.S. 9-12-104(a)(x)	Primarily Wyoming First program revenues/expenses plus other expenditures that are not paid for with General Funds such as alcohol for business functions.
085	404	Exxon	\$3,021,946	\$2,609,170	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	405	Diamond Shamrock	\$43,204	\$3,204	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	406	Stripper Wells	\$1,102,959	\$1,080,638	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.	US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	499	Rural Rehabilitation	\$4,694,424	\$4,406,924	Cooperative use agreement between the USDA/Farmers Home Administration and the state	Pursuant to the terms of the cooperative use agreement, funds can be used for grants, loans and other purposes that benefit eligible ranchers and rural residents. Exploring options to use these funds for small irrigation or value-added projects.
085	521	Business Ready Communities	(\$1)	\$0	W.S. 9-12-602	To promote economic development at the city, town and county level in order to create additional economic health and a stronger state economy.
085	610	WBC Self Insurance	\$4,895	\$0	W.S. 9-12-104(a)(x)	Collection of WBC employee contributions to long-term disability insurance and remittance of same to insurance company (Jefferson Pilot Financial).



### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
101	424	Judicial Systems Automation	\$7,290,199	(\$9,703,199)	W.S.5-2-120	Purchase, maintain, & operate computer hardware/software to enhance communication, records, and management needs of the courts of the Judicial Branch.
101	530	SC Civil Legal Services	\$3,288,914	(\$389,820)	W.S.5-2-121	Provide civil legal services to indigent individuals funded by a portion of court filing fees.
102	073	Board of Law Examiners	\$219,784	\$17,984	W.S. 33-5-116(a)	
201	489	LSO Laptop Computers	\$49,810	\$13,867	2014 SL Ch126, Section 1, FN#1 *	For purchase/lease of legislator laptops and to receive payment for laptops subsequently purchased by the member. Proceeds from the sale of laptops are reappropriated to LSO for purchase of new laptops.
205/206	009	Foundation Program	\$5,191,950	(\$1,429,974,691)	W.S. 21-13-304	The School Foundation Program is the primary source of K-12 education funds flowing to the public school districts.
205/206	105	School Foundation Program Reserve Account	\$69,520	\$0	W.S. 21-13-306.1	Funds shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the General Fund.
205/206	434	Common School Permanent Land Fund - Reserve	\$271,020,000	\$271,020,000	W.S. 9-4-719(f)	Receives annual appropriation amount equal to the extent to which earnings from the common school permanent land fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 75% of the spending policy amount shall be credited to the common school permanent land fund.
205/206	440	Education Workshop	\$215,016	\$39,564	W.S. 21-2-202	Used for collection of registration fees for workshops and conferences for educators.
205/206	443	Douvas Scholarship	\$6,435	\$5,935	W.S. 21-2-603	Peter G. Douvas memorial scholarship fund provides a \$500 annual scholarship to Wyoming first generation youth.
205/206	553	Permanent Land Fund Holding Account	\$0	\$0	2010 Session Laws, Ch 39, Section 333(g)(iii); 2012 Session Laws, Ch 16, Section 1(j)(iv); 2013 Session Laws, Ch 73, Section 300(g); 2014 Session Laws, Ch 26, Section 300(k)	Unappropriated, unexpended, unobligated funds within the school capital construction account shall be continuously deposited into the permanent land fund holding account through June 30, 2016; an amount necessary to restore the balance within the school foundation program account to one hundred million dollars (\$100,000,000.00) on June 30, 2016, shall be deposited from the permanent land fund holding account into the school foundation program account.
205/206	614	Innovative Education	\$473,840	\$123,840	W.S. 21-22-102	To provide annual grants to school districts for programs providing innovation or improvement in public education. Education Trust Fund interest.
205/206	615	Montgomery Trust Fund-Principal	\$7,502,772	\$7,502,772	W.S. 25-6-101(a)	Corpus of the Montgomery Trust Fund. The property received shall be cared for and may be sold and the proceeds invested for the benefit of the visually handicapped citizens of Wyoming. The state department of education shall act for the state as the custodian of all property received under this section and shall promulgate rules and regulations for the administration of the property and all proceeds for the benefit of the visually handicapped citizens of Wyoming.
205/206	616	Montgomery Trust Fund-Operating	\$1,400,184	\$952,572	W.S. 25-6-101(b)	Used to provide equipment or experiences for visually impaired citizens in Wyoming.

### Summary of State Accounts

Agency	Fund	Fund Name	Cash Balance on 11/18/2020 <sup>1</sup>	LSO Estimated Unappropriated Amount as of 11/18/2020	Authority	Notes
205/206	L04	Common School Permanent Land Fund	\$4,016,423,633	\$4,016,423,633	Act of Admission, Section 7; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vii)	To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the common school accounts within the permanent land fund.
205/206	L14	Wyoming Education Trust Fund (Common School Permanent Land Fund II)	\$5,084,899	\$0	W.S. 21-22-101(a)	By statute, the Education Trust Fund corpus is made up of \$5M that would have otherwise been deposited to the Common School Permanent Land fund; the interest from this money goes to Fund 614, the (Innovative) Education Trust Fund; annually distributed to school districts as innovative program grants to fund programs providing innovation in or improvement to public education through the creation of new, different and improved educational opportunities in elementary or secondary schools.
205/206	N02	Common School Permanent Land Income Account	\$51,586,090	(\$163,413,910)	W.S. 9-4-310(c)(ii)	Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
251	051	Veterinary Medicine	\$250,676	\$136,001	W.S. 33-30-204(k)	
252	083	Board of Acupuncture	\$34,636	(\$5,689)	W.S. 33-49-106(c)	
	1	Account balances do not indicate unobligated amounts.				
	*	Pursuant to W.S. 9-4-204(s)(iv): The state auditor, after consultation with the chief executive officer of the state agency significantly involved in the operation of the affected fund or account, may merge, combine or segregate any fund or account that is or may be provided by law.				
	<b>Note:</b>	This table includes only a subset of accounts.				



## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

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

- 001 Office of the Governor
  - 0100 Administration
  - 0200 Tribal Liaison
  - 0300 Commission on Uniform Laws
  - 0600 Special Contingency
  - 1100 Homeland Security
  - 2400 Natural Resource Policy Account
  - 2600 Endangered Species Administration
  - 2900 Baseline Scientific Assessment
- 002 Secretary of State
  - 0100 Administration
  - 0400 Securities Enforcement
  - 0600 Bucking Horse & Rider
- 003 State Auditor
  - 0100 Administration
  - 1000 G&F License Revenue Recoupment
- 004 State Treasurer
  - 0100 Treasurer's Operations
  - 0300 Veterans' Tax Exemption
  - 0600 Invest & Fin Acct
  - 0800 Unclaimed Property
  - 0900 Internal Investments
  - 2000 Native American Motor Vehicle Exemption
- 006 Department of Administration and Information
  - 2000 Director's Office
  - 2300 Professional Licensing Boards
  - 2500 Budget Division
  - 3000 General Services
  - 3500 Human Resources Division
  - 3800 Employees' Group Insurance
  - 4500 Economic Analysis Division
  - 6000 State Library

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 007 Military Department
  - 0100 Military Dept. Operations
  - 0200 Air National Guard
  - 0300 Camp Guernsey
  - 0400 Army National Guard
  - 0500 Veterans' Services
  - 0600 Oregon Trail Vets Cemetery
  - 0700 Military Support to Civilian Authorities
  - 0800 Civil Air Patrol
  
- 008 Public Defender
  - 0100 Administration
  - 0400 Capital Case
  
- 010 Department of Agriculture
  - 0100 Administration Division
  - 0200 Ag Education and Information
  - 0300 Consumer Protection Division
  - 0400 Natural Resources Division
  - 0600 Pesticide Registration
  - 0800 State Fair
  - 1400 Weed & Pest Control
  - 1500 Predator Management
  - 1600 Wyoming Beef Council
  - 1800 Wyo Wheat Mktg Comm
  - 1900 Dry Bean Commission
  - 2200 Leaf Cutter Bee
  
- 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 and Landscape Architects
  - 0100 Administration
  
- 014 Miners' Hospital Board
  - 0100 Miners' Hospital Board

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 015 Attorney General
  - 0100 Law Office
  - 0300 Criminal Investigations
  - 0500 Law Enforcement Academy
  - 0600 Peace Officer Standards & Training
  - 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 Radiologic Technologists Examiners
  - 0100 Administration
- 018 Real Estate Commission
  - 0100 Administration
  - 0200 Real Estate Recovery
  - 0300 Real Estate Education
  - 0500 Real Estate Appraiser
  - 0600 Appraiser Education
  - 0700 Appraisal Management
- 019 Professional Teaching Standards Board
  - 0100 Prof Teaching Stds Board
- 020 Department of Environmental Quality
  - 0100 Administration
  - 0200 Air Quality
  - 0300 Water Quality
  - 0400 Land Quality
  - 0500 Industrial Siting
  - 0600 Solid Waste Management
  - 0700 Uranium NRC Agreement
  - 4400 Abandoned Mine Reclamation
  - 4600 Subsidence Loss Ins.
- 021 Department of Audit
  - 0100 Administration
  - 0200 Banking
  - 0300 Public Fund
  - 0400 Mineral
  - 0500 Excise
- 022 Board for Respiratory Care
  - 0100 Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 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    State Construction Department
  - 1000    Operations
  - 1100    School Facilities Division
  - 3400    Construction Management Division
  
- 028    Board of Registration in Podiatry
  - 0100    Administration
  
- 029    Water Development Office
  - 0100    Administration
  
- 030    Board of Chiropractic Examiners
  - 0100    Administration
  
- 031    Collection Agency Board
  - 0100    Administration
  
- 033    Board of Cosmetology
  - 0100    Administration
  
- 034    Board of Dental Examiners
  - 0100    Administration
  
- 035    Board of Funeral Service Practitioners
  - 0100    Administration
  
- 036    Board of Midwifery
  - 0100    Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 037 State Engineer
  - 0100 Administration
  - 0200 Ground Water Division
  - 0300 Surface Water & Eng. Division
  - 0400 Board of Control Division
  - 0500 Support Services Division
  - 0600 Board of Registration PE
  - 0700 Interstate Streams Division
  - 1100 Special Projects
  - 1400 North Platte Settlement
  - 1500 Well Drillers' Licensing
  
- 038 Pari-Mutuel Commission
  - 0100 Administration
  - 0300 Wyoming Breeders Award Fund
  
- 039 Wildlife/Natural Resource Trust
  - 0100 Administration
  - 1101 Trust Corpus
  
- 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
  - 0400 Health Insurance Pool
  - 0600 Wyoming Small Employer Reinsurance
  
- 045 Department of Transportation
  - 0100 Administration
  - 0400 Administrative Services
  - 0500 Law Enforcement
  - 0600 WyoLink
  - 0700 Aeronautics Administration
  - 0900 Operational Services
  - 1000 Aeronautics
  
- 046 Mixed Martial Arts Board
  - 0100 Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 048 Department of Health
  - 0100 Director's Office
  - 0400 Health Care Financing
  - 0500 Public Health
  - 2500 Behavioral Health
  - 5000 Aging
- 049 Department of Family Services
  - 5700 Energy Assistance and Weatherization
  - 5800 Institutions
  - 5900 Assistance and Services
- 051 Livestock Board
  - 0100 Administration
  - 0200 Animal Health
  - 0300 Brucellosis
  - 0600 Estrays
  - 0700 Brand Inspection
  - 0800 Predator Control Fees
- 052 Board of Medicine
  - 0100 Administration
- 053 Department of Workforce Services
  - 0100 Administration & Support
  - 0200 Vocational Rehabilitation
  - 0300 Unemployment Insurance
  - 0400 Labor Standards
  - 0500 Workers' Compensation & OSHA
  - 0600 Disability Determination Services
- 054 Board of Nursing
  - 0100 Administration
- 055 Oil and Gas Commission
  - 0100 Administration
  - 0200 Orphan Wells
- 056 Board of Examiners in Optometry
  - 0100 Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 057 Community College Commission
  - 0100 Administration
  - 0200 State Aid
  - 0300 Contingency Reserve
  - 0900 Adult Education
  - 1000 WYIN Loan & Grant Program
  - 1500 Veterans' Tuition Waiver Program
  - 2000 WY Teacher Shortage Loan Program
  - 3000 Public Television
- 058 Board of Examiners of Speech-Language Pathology & Audiology
  - 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
  - 3000 Cease & Transfer
  - 5000 Fire Prot. Revolving Account
  - 6800 Transportation Enterprise Fund
- 061 Board of Certified Public Accountants
  - 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 Wyoming Tourism Board
  - 0100 Wyoming Tourism Board

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

067	University of Wyoming	
	6700	State Aid
	6710	Family Medical Residency
	6720	WWAMI Medical Education
	6800	School of Energy Resources
	6900	Tier 1 Engineering
	9600	NCAR MOU
	9700	Endowments & Matching
068	Board of Psychology	
	0100	Administration
069	WICHE	
	2000	Administration & Grants
070	Enhanced Oil Recovery Commission	
	0100	Commission & Support
	0200	Technical Outreach & Research
072	Retirement System	
	0100	Administration
	0600	Highway Patrol
	0700	Game & Fish-Wardens
	6500	Deferred Compensation
075	Board of Outfitters and Guides	
	0100	Administration
077	Enterprise Technology Services	
	1000	Enterprise Operations
	3000	IT Enhanced Services
	4000	Depreciation Reserve
	5000	WUN Infrastructure



## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 078    Mental Health Professions Licensing Board
  - 0100    Administration
- 079    Board of Nursing Home Administrators
  - 0100    Administration
- 080    Department of Corrections
  - 0100    WDOC Commissaries
  - 0200    WDOC Assistance Fund
  - 0300    WDOC Inmate Medical
  - 0400    WDOC Substance Abuse Treatment
  - 1000    Corrections Operations
  - 2000    Field Services
  - 3000    Honor Conservation Camp
  - 4000    Women's Center
  - 5000    Honor Farm
  - 6000    State Penitentiary
  - 9000    WY Medium Correctional Institution
- 081    Board of Parole
  - 0100    Administration
- 083    Board of Occupational Therapy
  - 0100    Administration
- 084    Board of Professional Geologists
  - 0200    Administration
- 085    Wyoming Business Council
  - 0100    Wyoming Business Council
  - 0200    Economic Divers.
  - 1600    Investment Ready Communities
- 090    Wyoming Energy Authority
  - 0900    Wyoming Pipeline Authority
  - 3200    Wyoming Infrastructure Authority
- 096    State Budget Department
  - 2501    Administration
- 098    Guardian Ad Litem
  - 0100    Guardian Ad Litem

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 101 Supreme Court
  - 0100 Administration
  - 0200 Judicial Nominating Commission
  - 0300 Chancery Court
  - 0400 Law Library
  - 0500 Circuit Courts
  - 0600 Court Automation and Electronic Technology
  - 0700 Judicial Retirement
  - 0900 Board of Judicial Policy & Admin
- 102 Board of Law Examiners
  - 0100 Administration
- 103 Commission on Judicial Conduct and Ethics
  - 0100 Administration
- 120 Judicial District 1A
  - 0100 Administration
- 121 Judicial District 1B
  - 0100 Administration
- 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
- 128 Judicial District 5B
  - 0100 Administration
- 129 Judicial District 6A
  - 0100 Administration
- 130 Judicial District 7A
  - 0100 Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

- 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
- 138    Sweetwater County District 3C
  - 0100    Administration
- 139    Natrona County District 7C
  - 0100    Administration
- 140    Judicial District 6C
  - 0100    Administration
- 141    Judicial District 9C
  - 0100    Administration
- 142    Judicial District 4B
  - 0100    Administration
- 143    Judicial District 1D
  - 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

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

201	Legislative Service Office	
	0100	LSO
205	Education-School Finance	
	4100	School Foundation Pgm
	4200	Court Ordered Placements
	4500	Foundation-Specials
	4600	Education Reform
	4700	Student Performance Data Systems
206	Department of Education	
	1000	State Board of Education
	1100	Leadership, Finance & Information Management
	1200	Accountability and Communications
	1300	School Support and Individual Learning
211	Board of Equalization	
	0100	Equalization & Tax Appeals
220	Environmental Quality Council	
	0100	Administration
251	Board of Veterinary Medicine	
	0100	Administration
252	Board of Acupuncture	
	0100	Administration
270	Office of Administrative Hearings	
	0200	Administration

## **Agency Programs with Appropriations in FY 2021-2022 Biennial Budget**

300	<i>Budget Balancer - Transfers</i>
304	<i>Employee Benefits</i>
308	<i>Major Maintenance</i>
309	<i>Wildlife Trust Challenge Account</i>
313	<i>School Capital Construction</i>
318	<i>AML Funding</i>
320	<i>Economic Development Funds</i>
324	<i>Information Technology Study</i>
327	<i>Employee Group Insurance</i>
329	<i>Statewide Position Elimination</i>
330	<i>Department of Workforce Services - Mass Layoff Relief</i>
333	<i>Community College Appropriations and Matching Funds</i>
338	<i>Study on Federal Lands Leasing Ban or Restrictions</i>

## Expenditure Series Categories

State agencies submit their biennial and supplemental budget requests as well as expend funding authorized through legislative appropriations under a succession of "expenditure

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

Under each appropriation, agencies use an array of "object codes" to provide further detail on what products and services are being purchased or paid for with each transaction. While the Legislature typically views agencies' budgets down to the object code level, the State Auditor's Office's uniform accounting system (WOLFS, or Wyoming On-Line Financial System) allows agencies to also categorize expenditures at the sub-object level under each object code for increased granularity of agencies' spending. The following table lists the FY2021-2022 biennium expenditure series and object codes that are active for agencies' financial accounting (as of October 2020). Sub-object codes are not included as the Legislature does not typically utilize this data during its budget review and appropriations process.

### Notes:

"R" Prefix designating transactions for reimbursement expenses for that object code,  
"T" Prefix designating transactions for transfer expenses for that object code, e.g.

<u>Series</u>	<u>Object</u>	
	<u>Code</u>	<u>Object Description</u>
<b>0100</b>	<b>PERSONAL SERVICES</b>	
	0101	Salaries-Set By Law
	0103	Salaries Classified
	0104	Salaries Other
	0105	Employer Pd Benefits
	0107	Institutional Special
	0109	Employer Pd Penalty
<b>0200</b>	<b>SUPPORTIVE SERVICES</b>	
	0201	Real Propty Rep & Mt
	0202	Equipment Rep & Mntc
	0203	Utilities
	0204	Communication
	0207	Dues-Licenses-Regis
	0208	Advertising-Promot

0210	Miscellaneous
0211	Services State Insts
0215	WDOC Re-Entry Program (WDOC use only)
0221	Travel In State
0222	Travel Out Of State
0223	Permanently Assigned Vehicles
0224	Employee Moving Expenses
0225	Travel For Donated Serv. Is
0226	Travel Donated Services Os
0227	Out-of-State Bd/Comm Travel Reimbursements
0228	In-State Bd/Comm Travel Reimbursements
0230	Supplies
0231	Office Suppl-Printng
0232	License Plates-Regis
0233	Mtr Veh&Airplane Sup
0234	Food,Food Svc Suppl
0235	Medical-Lab Supplies
0236	Educa-Recreatnl Supp
0237	Soft Goods&Housekpng
0238	Farm & Livestock Sup
0239	Oth Repair-Maint Sup
0240	Intangible Assets
0241	Office Equip-Furnisl
0242	IT Hardware
0243	Transportation Equip
0244	Food Service Equipmt
0245	Medical-Lab Equipmnt
0246	Education-Recre-Tech
0248	Game & Fish Vehicle Purchases Only
0249	Farm & Shop Equipmnt
0251	Real Property Rental
0252	Equipment Rental
0253	Assessments
0254	Insurance-Bond Prems
0255	Payments
0256	Judgements-Court-Oth
0257	Awards & Prizes
0260	Medical Unit DWS
0261	Temp Total Disability DWS
0262	Legal Fees DWS
0263	Permanent Disability DWS
0266	DWS Help Desk-It
0271	Awards-Prizes
0281	WYDOT Use Only - Property Management
0283	WYDOT Use Only - Equipment Management
0292	Maintenance Contracts External
FA01	Depreciation Expense
R247	Instnl-Hshld Furnish
R248	Livestock
R257	Jury Fees
R265	Fars Supportive Services
T212	Surplus Property

**0300 RESTRICTIVE COSTS & SERVICES**

- 0301 Cost Allocation
- 0302 Administrative

**0400 CENTRAL SERVICE/DATA SERVICE**

- 0405 Direct Billing Services
- 0410 Central-Ser Data-Ser
- 0420 Telecommunications
- 0429 DOT only Telecommunications

**0500 SPACE RENTAL**

- 0520 Space Rental

**0600 GRANTS AND AID PAYMENTS**

- 0601 Tax Exemption
- 0602 Local Governments
- 0603 Federal Government
- 0605 CARES Act Grants
- 0606 Privat Institutn Org
- 0607 Scholarsp & Ed Ass'T
- 0608 Aids (To/Behalf Of)
- 0609 Landfill Remediation Reimbursements to Municipal Operators
- 0610 Div Of Voc Rehabilitation
- 0611 Case Services
- 0612 Foster Care
- 0613 Social Services
- 0614 D-Pass Medical Case Services
- 0615 Ins. Payments Claims
- 0616 Medical Assistance-Title 19
- 0617 Medical Assistance-Kids Serv
- 0619 SLIB CARES ACT Grants
- 0620 Dlgnt. Svcs.- Staff Supv. (De)
- 0621 Adult Protection Services-Aps
- 0622 Child Protection Services(Cps)
- 0623 Youth&Family Services (Yfs)
- 0624 Probation(Pb)
- 0625 Universal Service Fund
- 0626 Grants
- 0630 Client/Recipient Benefits Paid
- 0667 UW-Grants & Aid Payments

**0700 CAPITAL EXPENDITURES**

- 0701 Capital Outlay
- 0702 Capital Outlay Ud 500
- 0703 Capitol Outlay-Advertising
- 0704 Capital Outlay-Communication
- 0705 Capital Outlay-Travel In State
- 0706 Capital Outlay-Travel Out State
- 0707 Purchase of Non Construction Buildings



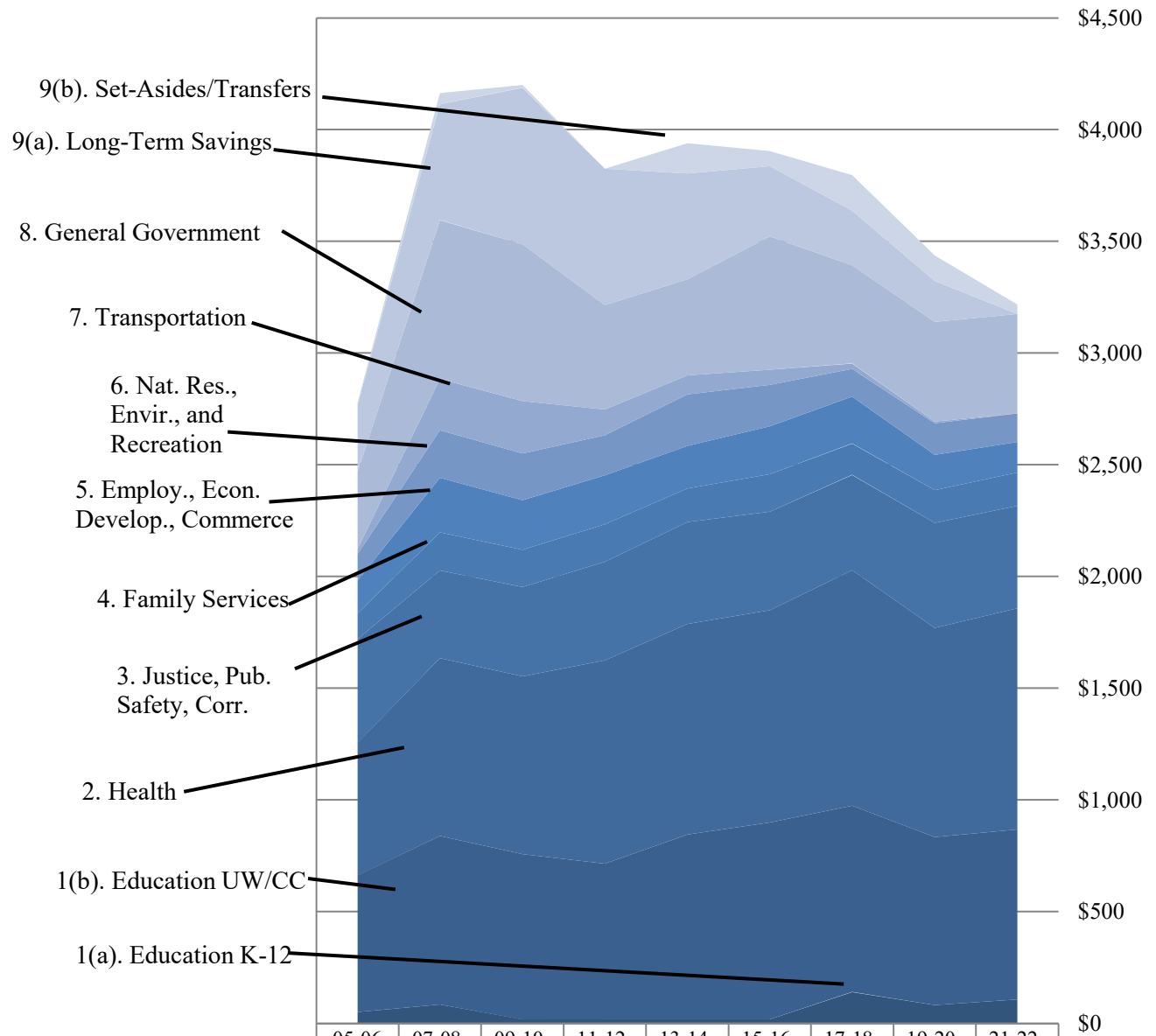
**0800      NON-OPERATING EXPENDITURES**

- 0801    Purchase For Resale
- 0802    State Initiated Vol Dis Purche
- 0803    WYLD (Wyoming Library Database)
- 0811    Refund Retiremnt Ctb
- 0812    Taxes (Overpayments)
- 0813    Suspense
- 0814    Other Refunds
- 0815    Support Payments
- 0816    Claims A&I/Hrd Use Only
- 0821    Counties
- 0822    Municipalities
- 0831    Fed Mineral Royalty
- 0842    Retirement Payments
- 0843    Other Collections
- 0851    Principal
- 0852    Debt Servc-Interesi
- 0853    Debt Service-Other
- 0871    Other Loans
- 0872    Special Investigatin
- 0881    Fund Shift - Fiscal
- R832    Other
- T873    Depreciation Expense

**0900      SPECIAL SERVICES**

- 0901    Professional Fees
- 0902    Consulting Services
- 0903    Special Or One Time Projects
- 0905    Contractual Travel
- 0906    Environmental Services
- 0907    Environmental Serv. Other
- 0999    Highway Dept Expend
- R929    Water Development Projects
- T929    Water Development Projects

**General Fund and Reserve Accounts Appropriations By Agency  
Service Category (In Millions),  
FY 2007-28 through 2021-22 Biennia**



	05-06	07-08	09-10	11-12	13-14	15-16	17-18	19-20	21-22
9(b). Set-Asides/Transfers	\$10	\$50	\$12	\$0	\$135	\$67	\$159	\$114	\$43
9(a). Long-Term Savings	\$301	\$518	\$701	\$610	\$475	\$315	\$245	\$182	\$0
8. General Government	\$344	\$712	\$701	\$468	\$430	\$597	\$439	\$446	\$444
7. Transportation	\$22	\$228	\$234	\$115	\$85	\$67	\$25	\$9	\$0
6. Nat. Res., Envir., and Rec.	\$119	\$213	\$210	\$179	\$230	\$185	\$124	\$141	\$128
5. Employment, Econ. Develop., Commerce	\$147	\$244	\$222	\$220	\$192	\$214	\$210	\$158	\$137
4. Family Services	\$115	\$171	\$167	\$167	\$150	\$167	\$140	\$146	\$148
3. Justice, Pub. Safety, Corr.	\$464	\$392	\$400	\$442	\$456	\$441	\$427	\$470	\$459
2. Health	\$594	\$796	\$795	\$910	\$942	\$950	\$1,054	\$935	\$990
1(b). Education UW/CC	\$611	\$754	\$739	\$696	\$827	\$881	\$834	\$752	\$760
1(a). Education K-12	\$51	\$85	\$18	\$19	\$18	\$18	\$140	\$82	\$107

**Total Appropriations from Traditional Funds (General Fund and Reserve Accounts) through the 2020 Budget Session:  
By Service Expenditure Category, FY 2009-10 through FY 2021-22**

<b>Biennium Categories</b>	<b>09-10 (1)</b>	<b>09-10 % of total</b>	<b>11-12</b>	<b>11-12 % of total</b>	<b>13-14 (2)</b>	<b>13-14 % of total</b>	<b>15-16</b>	<b>15-16 % of total</b>	<b>17-18</b>	<b>17-18 % of total</b>	<b>19-20</b>	<b>19-20 % of total</b>	<b>21-22</b>	<b>21-22 % of total</b>
<b>1a. Education (K-12)</b>	17,918,297	0.43%	18,585,942	0.49%	17,972,348	0.46%	18,249,162	0.47%	140,401,624	3.70%	82,129,973	2.39%	107,069,743	3.33%
% change from previous biennium	-78.91%		3.73%		-3.30%		1.54%		669.36%		-41.50%			
cumulative % change from 09-10 biennium	0.00%		3.73%		0.30%		1.85%		683.57%		358.36%			
<b>1b. Education (UW, WICHE, CC's)</b>	738,967,900	17.60%	695,656,888	18.19%	827,168,718	21.00%	880,996,733	22.57%	833,858,384	21.97%	752,081,250	21.89%	760,385,067	23.63%
% change from previous biennium	-2.00%		-5.86%		18.90%		6.51%		-5.35%		-9.81%		1.10%	
cumulative % change from 09-10 biennium	0.00%		-5.86%		11.94%		19.22%		12.84%		1.77%		2.90%	
<b>2. Health</b>	795,451,385	18.94%	910,169,795	23.80%	942,054,644	23.92%	950,044,283	24.34%	1,053,561,343	27.75%	935,411,336	27.22%	989,837,193	30.77%
% change from previous biennium	-0.04%		14.42%		3.50%		0.85%		10.90%		-11.21%		5.82%	
cumulative % change from 09-10 biennium	0.00%		14.42%		18.43%		19.43%		32.45%		17.60%		24.44%	
<b>3. Justice, Public Safety and Corrections</b>	399,894,890	9.52%	441,631,803	11.55%	455,903,278	11.57%	440,758,388	11.29%	427,098,703	11.25%	470,326,421	13.69%	459,328,750	14.28%
% change from previous biennium	2.05%		10.44%		3.23%		-3.32%		-3.10%		10.12%		-2.34%	
cumulative % change from 09-10 biennium	0.00%		10.44%		14.01%		10.22%		6.80%		17.61%		14.86%	
<b>4. Family Services</b>	166,692,786	3.97%	167,390,280	4.38%	150,163,588	3.81%	167,286,249	4.29%	140,026,388	3.69%	145,895,612	4.25%	148,029,805	4.60%
% change from previous biennium	-2.37%		0.42%		-10.29%		11.40%		-16.30%		4.19%		1.46%	
cumulative % change from 09-10 biennium	0.00%		0.42%		-9.92%		0.36%		-16.00%		-12.48%		-11.20%	
<b>Employment, Econ. Develop., and Comm.</b>	221,601,288	5.28%	219,678,627	5.74%	191,568,290	4.86%	214,438,939	5.49%	210,113,071	5.53%	158,039,963	4.60%	137,472,516	4.27%
% change from previous biennium	-9.20%		-0.87%		-12.80%		11.94%		-2.02%		-24.78%		-13.01%	
cumulative % change from 09-10 biennium	0.00%		-0.87%		-13.55%		-3.23%		-5.18%		-28.68%		-37.96%	
<b>6. Natural Resources, Environ., and Rec.</b>	210,139,591	5.00%	179,067,592	4.68%	229,670,640	5.83%	185,222,950	4.74%	123,723,123	3.26%	141,224,027	4.11%	128,005,743	3.98%
% change from previous biennium	-1.52%		-14.79%		28.26%		-19.35%		-33.20%		14.15%		-9.36%	
cumulative % change from 09-10 biennium	0.00%		-14.79%		9.29%		-11.86%		-41.12%		-32.80%		-39.09%	
<b>7. Transportation</b>	234,282,011	5.58%	115,003,379	3.01%	85,139,258	2.16%	67,424,766	1.73%	24,572,036	0.65%	8,660,000	0.25%	5,000	0.0002%
% change from previous biennium	2.59%		-50.91%		-25.97%		-20.81%		-63.56%		-64.76%		-99.94%	
cumulative % change from 09-10 biennium	0.00%		-50.91%		-63.66%		-71.22%		-89.51%		-96.30%		-100.00%	
<b>8. General government (3)</b>	701,342,082	16.70%	467,783,739	12.23%	429,692,061	10.91%	596,873,384	15.29%	438,527,662	11.55%	446,077,062	12.98%	443,920,123	13.80%
% change from previous biennium	-1.48%		-33.30%		-8.14%		38.91%		-26.53%		1.72%		-0.48%	
cumulative % change from 09-10 biennium	0.00%		-33.30%		-38.73%		-14.90%		-37.47%		-36.40%		-36.70%	
<b>9a. Long-Term Savings (4)</b>	701,286,373	16.70%	609,569,380	15.94%	474,682,414	12.05%	314,961,969	8.07%	245,427,307	6.47%	182,112,863	5.30%	0	0.00%
% change from previous biennium	35.39%		-13.08%		-22.13%		-33.65%		-22.08%		-25.80%		-100.00%	
cumulative % change from 09-10 biennium	0.00%		-13.08%		-32.31%		-55.09%		-65.00%		-74.03%		-100.00%	
<b>9b. Set-Asides/Transfers (5)</b>	12,250,000	0.29%	0	0.00%	135,000,000	3.43%	67,365,000	1.73%	158,871,122	4.19%	114,343,412	3.33%	43,276,490	1.35%
% change from previous biennium	-75.52%		-100.00%		N/A		-50.10%		135.84%		-28.03%		-62.15%	
cumulative % change from 09-10 biennium	0.00%		-100.00%		1002.04%		449.92%		1196.91%		833.42%		253.28%	
<b>Total approps. from GF and reserves (with savings)</b>	<b>4,199,826,603</b>	<b>100%</b>	<b>3,824,537,425</b>	<b>100.00%</b>	<b>3,939,015,239</b>	<b>100%</b>	<b>3,903,621,823</b>	<b>100%</b>	<b>3,796,180,763</b>	<b>100%</b>	<b>3,436,301,919</b>	<b>100%</b>	<b>3,217,330,431</b>	<b>100%</b>
% change from previous biennium	0.88%		-8.94%		2.99%		-0.90%		-2.75%		-9.48%		-6.37%	
cumulative % change from 09-10 biennium	0.00%		-8.94%		-6.21%		-7.05%		-9.61%		-18.18%		-23.39%	

**Notes:**

- (1) FY 2009-10 numbers include FY 2010 (mid-biennium) budget reduction/reversion as executed by the Governor under his plan submitted to the Legislature.
- (2) FY 2013-14 appropriations include the (up to) \$45 million anticipated to be transferred from the General Fund to the Strategic Investments and Projects Account (SIPA) on or after June 30, 2014.
- (3) Category 8 General Government appropriations includes local government distributions and State Loan and Investment Board (SLIB) mineral royalty grant funding, as well as employee compensation (salary and benefit) funding.
- (4) Category 9a Long Term Savings reflects appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), the PWMTF Reserve Account, the School Foundation Program Reserve Account (SFPRA); beginning July 1, 2014) and the fish hatchery account within the Permanent Land Fund.
- (5) Category 9b Set-Asides/Transfers reflects direct appropriations or transfers to expendable accounts designated for specific purposes (i.e. - Water accounts, SIPA, State Facilities Construction Account (beginning July 1, 2014), etc.)

## Summary of Appropriations and Positions 2033/14'thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding			
#	Agency	11-12				13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
1a. Education (K-12)																	
027	School Facilities Department	Total	480,118,780	18	480,118,780	18	755,965,055	20	433,439,555	19	221,169,417	19	114,955,339	5	-48.02%	-72.27%	
		GF FT	0	15	0	15	0	17	208,000	16	22,604,781	18	27,200,570	4	20.33%	-	
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	480,118,780	3	480,118,780	3	755,965,055	3	433,231,555	3	198,564,636	1	87,754,769	1	-55.81%	-78.83%	
205	Education - School Finance	Total	1,576,469,841	5	1,576,469,841	4	1,657,065,193	3	1,622,621,456	3	1,759,607,097	3	1,835,689,377	3	4.32%	33.73%	
		GF FT	0	5	0	4	0	3	0	3	0	3	0	3			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	1,576,469,841	0	1,576,469,841	0	1,657,065,193	0	1,622,621,456	0	1,759,607,097	0	1,835,689,377	0	4.32%	33.73%	
206	Department of Education	Total	283,031,675	153	261,080,493	132	258,217,389	132	277,257,398	126	277,313,966	125	325,287,038	126	17.30%	26.44%	
		GF FT	18,585,942	125	16,677,919	111	16,176,684	111	16,836,472	108	18,692,118	107	18,086,323	107	-3.24%	0.94%	
		FF PT	251,515,646	6	231,472,487	4	231,267,312	4	244,148,025	2	248,580,391	2	296,995,275	2	19.48%	31.97%	
		OF AWEC	12,930,087	22	12,930,087	17	10,773,393	17	16,272,901	16	10,041,457	16	10,205,440	17	1.63%	-28.65%	
1a. Education (K-12) subtotals (includes approps. to CSPLF & CSPLF Reserve Account)		Total	2,339,620,296	176	2,318,963,543	162	2,673,386,691	163	2,333,318,409	148	2,258,090,480	147	2,275,931,754	134	0.79%	11.32%	
		GF FT	18,585,942	145	17,972,348	138	18,249,162	139	17,044,472	127	41,296,899	128	45,286,893	114	9.66%	152.74%	
		FF PT	251,515,646	6	231,472,487	4	231,267,312	4	244,148,025	2	248,580,391	2	296,995,275	2	19.48%	31.97%	
		OF AWEC	2,069,518,708	25	2,069,518,708	20	2,423,870,217	20	2,072,125,912	19	1,968,213,190	17	1,933,649,586	18	-1.76%	7.34%	
1b. Education (UW and Colleges)																	
057	Community College Comm. <sup>1</sup>	Total	368,510,969	16	395,169,357	15	384,901,882	15	359,594,462	14	327,296,812	13	267,910,534	13	-18.14%	-31.27%	
		GF FT	254,601,611	16	282,147,467	15	333,233,620	15	266,835,397	14	276,014,121	13	257,415,201	13	-6.74%	-1.24%	
		FF PT	2,726,990	0	1,839,522	0	1,840,840	0	1,837,868	0	1,853,928	0	1,873,758	0	1.07%	-30.90%	
		OF AWEC	111,182,368	0	111,182,368	0	49,827,422	0	90,921,197	0	49,428,763	0	8,621,575	0	-82.56%	-93.18%	
067	University of Wyoming	Total	603,180,938	0	587,668,126	0	506,532,591	0	542,782,180	0	486,901,212	0	492,864,247	0	1.22%	-17.94%	
		GF FT	403,032,008	0	504,018,126	0	503,056,854	0	489,462,180	0	437,901,212	0	492,864,247	0	12.55%	10.77%	
		FF PT	135,348,930	0	18,850,000	0	3,475,737	0	0	0	0	0	0	0			
		OF AWEC	64,800,000	0	64,800,000	0	0	0	53,320,000	0	49,000,000	0	0	0			
069	WICHE	Total	5,180,730	0	5,180,730	0	5,195,930	0	5,139,125	0	5,105,619	0	5,105,619	0	0.00%	-1.45%	
		GF FT	5,180,730	0	5,180,730	0	5,195,930	0	5,139,125	0	5,105,619	0	5,105,619	0	0.00%	-1.45%	
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
167	UW - Medical Education	Total	38,147,979	131	41,127,835	162	47,102,802	168	45,859,544	164	65,717,192	172	0	0			
		GF FT	32,842,539	108	35,822,395	139	38,010,329	138	34,371,682	135	33,060,298	144	0	0			
		FF PT	0	23	0	23	0	30	0	24	0	23	0	0			
		OF AWEC	5,305,440	0	5,305,440	0	9,092,473	0	11,487,862	5	32,656,894	5	0	0			
1b. Education (UW and Colleges) subtotals		Total	1,015,020,616	147	1,029,146,048	177	943,733,205	183	953,375,311	178	885,020,835	185	765,880,400	13	-13.46%	-25.36%	
		GF FT	695,656,888	124	827,168,718	154	879,496,733	153	795,808,384	149	752,081,250	157	755,385,067	13	0.44%	2.22%	
		FF PT	138,075,920	23	20,689,522	23	5,316,577	30	1,837,868	24	1,853,928	23	1,873,758	0	1.07%	-97.97%	
		OF AWEC	181,287,808	0	181,287,808	0	58,919,895	0	155,729,059	5	131,085,657	5	8,621,575	0	-93.42%	-95.57%	
2. Health																	
014	Miners' Hospital Board	Total	5,932,123	1	5,932,123	3	7,519,124	3	7,643,525	3	7,804,058	3	9,694,055	3	24.22%	85.96%	
		GF FT	0	0	0	0	0	1	0	3	0	3	0	3			
		FF PT	0	0	0	0	0	2	0	0	0	0	0	0			
		OF AWEC	5,932,123	1	5,932,123	3	7,519,124	0	7,643,525	0	7,804,058	0	9,694,055	0	24.22%	85.96%	

## Summary of Appropriations and Positions 2033-14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding			
#	Agency			11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
048	Department of Health	Total	1,740,938,744	1,526	1,859,361,946	1,451	1,904,780,441	1,461	1,956,274,441	1,421	1,924,018,540	1,421	1,990,900,794	1,450	3.48%	32.22%	
		GF FT	910,169,795	1,417	942,054,644	1,346	950,044,283	1,359	971,561,343	1,325	935,411,336	1,318	989,837,193	1,349	5.82%	21.39%	
		FF PT	703,901,897	75	770,917,072	71	817,408,897	71	847,385,837	69	828,355,777	72	845,011,216	68	2.01%	34.61%	
		OF AWEC	126,867,052	34	146,390,230	34	137,327,261	31	137,327,261	27	160,251,427	31	156,052,385	33	-2.62%	149.21%	
2.	Health subtotals	Total	1,746,870,867	1,527	1,865,294,069	1,454	1,912,299,565	1,464	1,963,917,966	1,424	1,931,822,598	1,424	2,000,594,849	1,453	3.56%	32.40%	
		GF FT	910,169,795	1,417	942,054,644	1,346	950,044,283	1,360	971,561,343	1,328	935,411,336	1,321	989,837,193	1,352	5.82%	21.39%	
		FF PT	703,901,897	75	770,917,072	71	817,408,897	73	847,385,837	69	828,355,777	72	845,011,216	68	2.01%	34.61%	
		OF AWEC	132,799,175	35	152,322,353	37	144,846,385	31	144,970,786	27	168,055,485	31	165,746,440	33	-1.37%	144.35%	
3. Justice, Public Safety, and Corrections																	
008	Public Defenders	Total	24,917,942	91	25,155,610	92	26,480,778	93	26,934,159	92	30,011,577	100	33,341,802	105	11.10%	41.82%	
		GF FT	20,905,524	72	21,143,192	73	22,376,475	74	22,692,207	76	25,260,868	84	28,040,470	89	11.00%	37.05%	
		FF PT	0	19	0	19	0	19	0	16	0	16	0	16			
		OF AWEC	4,012,418	0	4,012,418	0	4,104,303	0	4,241,952	0	4,750,709	0	5,301,332	0	11.59%	73.88%	
015	Attorney General	Total	86,059,451	255	86,391,461	247	87,527,628	252	91,103,591	238	91,967,144	243	99,196,426	245	7.86%	17.49%	
		GF FT	64,424,618	247	64,765,207	243	65,546,634	248	61,256,266	234	59,103,809	238	61,808,078	240	4.58%	-6.14%	
		FF PT	12,405,596	6	12,397,017	2	13,056,180	2	19,183,802	2	19,283,496	2	23,595,931	2	22.36%	169.98%	
		OF AWEC	9,229,237	2	9,229,237	2	8,924,814	2	10,663,523	2	13,579,839	3	13,792,417	3	1.57%	40.16%	
080	Corrections Department	Total	300,423,032	1,301	298,510,992	1,284	284,473,555	1,284	273,159,525	1,241	292,027,260	1,242	285,931,696	1,240	-2.09%	14.79%	
		GF FT	278,771,567	1,288	276,851,531	1,271	261,351,289	1,271	253,089,086	1,227	273,632,755	1,226	269,434,108	1,226	-1.53%	14.23%	
		FF PT	316,307	3	324,303	3	322,848	3	326,750	3	401,600	3	401,599	3	0.00%	26.63%	
		OF AWEC	21,335,158	10	21,335,158	10	22,799,418	10	19,743,689	11	17,992,905	13	16,095,989	11	-10.54%	24.76%	
081	Board of Parole	Total	1,718,022	7	1,766,499	7	1,763,763	7	1,689,299	7	1,649,689	7	1,737,745	7	5.34%	4.68%	
		GF FT	1,718,022	7	1,766,499	7	1,763,763	7	1,689,299	6	1,649,689	6	1,737,745	7	5.34%	4.68%	
		FF PT	0	0	0	0	0	0	0	1	0	1	0	0			
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
101	Supreme Court	Total	51,295,736	225	66,502,000	226	57,736,379	231	55,901,173	231	62,681,538	236	76,369,436	238	21.84%	52.41%	
		GF FT	40,442,797	199	55,360,507	202	50,200,577	203	48,188,645	204	48,961,125	207	54,565,000	212	11.45%	24.51%	
		FF PT	286,602	26	575,156	24	607,455	28	601,066	27	599,133	27	1,727,606	26	188.35%	495.85%	
		OF AWEC	10,566,337	0	10,566,337	0	6,928,347	0	7,111,462	0	13,121,280	2	20,076,830	0	53.01%	235.02%	
102	Board of Law Examiners	Total	155,000	0	155,000	0	178,750	0	178,750	0	240,000	0	240,000	0	0.00%	54.84%	
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	155,000	0	155,000	0	178,750	0	178,750	0	240,000	0	240,000	0	0.00%	54.84%	

## Summary of Appropriations and Positions 2033-34 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding		
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
103	Judicial Supervisory	Total	324,776	1	360,474	1	345,058	1	357,318	1	357,824	1	370,594	1	3.57%	15.29%
		GF FT	324,776	1	360,474	1	345,058	1	357,318	1	357,824	1	370,594	1	3.57%	15.29%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
120	Judicial Dist. 1A	Total	937,805	4	956,456	4	1,075,741	4	1,103,224	4	1,129,263	4	1,122,148	4	-0.63%	41.89%
		GF FT	937,805	4	956,456	4	1,075,741	4	1,103,224	4	1,129,263	4	1,122,148	4	-0.63%	41.89%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
121	Judicial Dist. 1B	Total	927,811	4	957,412	4	1,086,375	4	1,059,867	4	1,098,315	4	1,179,896	4	7.43%	45.28%
		GF FT	927,811	4	957,412	4	1,086,375	4	1,059,867	4	1,098,315	4	1,179,896	4	7.43%	45.28%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
122	Judicial Dist. 2A	Total	912,605	4	950,923	4	1,111,494	4	1,165,322	4	1,077,531	4	1,148,944	4	6.63%	40.32%
		GF FT	912,605	4	950,923	4	1,111,494	4	1,165,322	4	1,077,531	4	1,148,944	4	6.63%	40.32%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
123	Judicial Dist. 2B	Total	975,834	4	960,599	4	1,041,309	4	1,047,643	4	1,043,348	4	1,128,864	4	8.20%	24.26%
		GF FT	975,834	4	960,599	4	1,041,309	4	1,047,643	4	1,043,348	4	1,128,864	4	8.20%	24.26%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
124	Judicial Dist. 3B	Total	874,867	4	912,772	4	1,046,131	4	1,090,487	4	1,115,029	4	1,169,821	4	4.91%	41.31%
		GF FT	874,867	4	912,772	4	1,046,131	4	1,090,487	4	1,115,029	4	1,169,821	4	4.91%	41.31%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
125	Judicial Dist. 3A	Total	934,822	4	952,274	4	1,043,019	4	1,056,375	4	1,051,615	4	1,133,731	4	7.81%	25.43%
		GF FT	934,822	4	952,274	4	1,043,019	4	1,056,375	4	1,051,615	4	1,133,731	4	7.81%	25.43%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
126	Judicial Dist. 4	Total	950,552	4	926,006	4	1,016,230	4	1,083,595	4	1,112,310	4	1,198,432	4	7.74%	35.95%
		GF FT	950,552	4	926,006	4	1,016,230	4	1,083,595	4	1,112,310	4	1,198,432	4	7.74%	35.95%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
127	Judicial Dist. 5A	Total	1,393,544	6	1,385,195	6	1,529,124	6	1,151,789	4	1,164,836	4	1,189,493	4	2.12%	-7.73%
		GF FT	1,393,544	6	1,385,195	6	1,529,124	6	1,151,789	4	1,164,836	4	1,189,493	4	2.12%	-7.73%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
128	Judicial Dist. 5B	Total	914,064	4	938,401	4	997,493	4	1,057,812	4	1,066,011	4	1,146,540	4	7.55%	33.13%
		GF FT	914,064	4	938,401	4	997,493	4	1,057,812	4	1,066,011	4	1,146,540	4	7.55%	33.13%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
129	Judicial Dist. 6A	Total	952,985	4	958,675	4	1,032,787	4	1,047,774	4	1,074,503	4	1,142,661	4	6.34%	32.18%
		GF FT	952,985	4	958,675	4	1,032,787	4	1,047,774	4	1,074,503	4	1,142,661	4	6.34%	32.18%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			

## Summary of Appropriations and Positions 2033/14'thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding		
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
130	Judicial Dist. 7A	Total	980,090	5	978,196	5	1,078,687	5	1,122,484	5	1,126,014	5	1,245,722	5	10.63%	37.63%
		GF FT	980,090	4	978,196	4	1,078,687	4	1,122,484	4	1,126,014	4	1,245,722	4	10.63%	37.63%
		FF PT	0	1	0	1	0	1	0	1	0	1	0	1		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
131	Judicial Dist. 7B	Total	902,588	5	921,560	5	1,078,658	5	1,098,375	5	1,119,029	5	1,207,361	5	7.89%	41.33%
		GF FT	902,588	4	921,560	4	1,078,658	4	1,098,375	4	1,119,029	4	1,207,361	4	7.89%	41.33%
		FF PT	0	1	0	1	0	1	0	1	0	1	0	1		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
132	Judicial Dist. 9A	Total	1,005,998	4	992,740	4	1,181,348	5	1,256,165	5	1,249,996	5	1,333,212	5	6.66%	40.29%
		GF FT	1,005,998	4	992,740	4	1,181,348	4	1,256,165	4	1,249,996	4	1,333,212	4	6.66%	40.29%
		FF PT	0	0	0	0	0	1	0	1	0	1	0	1		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
133	Judicial Dist. 8A	Total	914,270	4	923,160	4	1,025,492	4	1,059,405	4	1,066,400	4	1,130,239	4	5.99%	26.67%
		GF FT	914,270	4	923,160	4	1,025,492	4	1,059,405	4	1,066,400	4	1,130,239	4	5.99%	26.67%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
134	Judicial Dist. 9B	Total	1,103,817	4	1,091,119	4	1,170,908	4	1,192,187	4	1,216,981	4	1,320,624	4	8.52%	35.09%
		GF FT	1,103,817	4	1,091,119	4	1,170,908	4	1,192,187	4	1,216,981	4	1,320,624	4	8.52%	35.09%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
135	Judicial Dist. 6B	Total	998,588	4	996,925	4	1,076,548	4	1,131,138	4	1,156,496	4	1,198,682	4	3.65%	28.88%
		GF FT	998,588	4	996,925	4	1,076,548	4	1,131,138	4	1,156,496	4	1,198,682	4	3.65%	28.88%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
136	Judicial Dist. 8B	Total	792,000	3	951,923	4	1,048,077	4	1,088,421	4	1,073,904	4	1,119,516	4	4.25%	52.13%
		GF FT	792,000	3	951,923	4	1,048,077	4	1,088,421	4	1,073,904	4	1,119,516	4	4.25%	52.13%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
137	Judicial Dist. 1C	Total	1,002,304	5	991,154	5	1,097,914	5	1,184,085	5	1,181,171	5	1,299,130	5	9.99%	37.94%
		GF FT	1,002,304	5	991,154	5	1,097,914	5	1,184,085	5	1,181,171	5	1,299,130	5	9.99%	37.94%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
138	Judicial Dist. 3C	Total	941,392	4	929,626	4	1,012,462	4	1,050,556	4	1,092,788	4	1,124,534	4	2.91%	24.53%
		GF FT	941,392	4	929,626	4	1,012,462	4	1,050,556	4	1,092,788	4	1,124,534	4	2.91%	24.53%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
139	Judicial Dist. 7C	Total	908,086	4	914,234	4	995,806	4	1,061,925	4	1,081,893	4	1,174,425	4	8.55%	37.40%
		GF FT	908,086	4	914,234	4	995,806	4	1,061,925	4	1,081,893	4	1,174,425	4	8.55%	37.40%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		

## Summary of Appropriations and Positions 2033/14'thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding		
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
140	Judicial Dist. 6C	Total	909,571	4	929,989	4	1,039,666	4	1,094,151	4	1,100,841	4	1,161,278	4	5.49%	37.43%
		GF FT	909,571	4	929,989	4	1,039,666	4	1,094,151	4	1,100,841	4	1,161,278	4	5.49%	37.43%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
141	Judicial Dist. 9C	Total	916,522	4	974,278	4	997,602	4	1,085,511	4	1,094,801	4	1,110,301	4	1.42%	#DIV/0!
		GF FT	916,522	4	974,278	4	997,602	4	1,085,511	4	1,094,801	4	1,110,301	4	1.42%	#DIV/0!
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
142	Judicial Dist. 4B	Total			60,968	0	985,193	4	1,067,322	4	1,080,101	4	1,160,317	4	7.43%	#DIV/0!
		GF FT			60,968	0	985,193	4	1,067,322	4	1,080,101	4	1,160,317	4	7.43%	#DIV/0!
		FF PT			0 0		0 0		0 0		0 0		0 0			
		OF AWEC			0 0		0 0		0 0		0 0		0 0			
143	Judicial Dist. 1D	Total									1,090,059	4	1,201,715	4	10.24%	#DIV/0!
	New in 19-20 Biennium	GF FT									1,090,059	4	1,201,715	4	10.24%	#DIV/0!
		FF PT									0 0		0 0			
		OF AWEC									0 0		0 0			
120-143 All Judicial districts	Total		21,150,115	92	21,554,585	93	24,768,064	98	25,355,613	96	26,663,235	100	28,347,586	100	6.32%	51.20%
		GF FT	21,150,115	90	21,554,585	91	24,768,064	95	25,355,613	93	26,663,235	97	28,347,586	97	6.32%	51.20%
		FF PT	0 2		0 2		0 3		0 3		0 3		0 3			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
151	District Attorney JD #1	Total	3,965,428	20	4,151,964	20	4,090,384	20	4,173,634	20	4,912,606	24	5,077,928	24	3.37%	29.77%
		GF FT	3,965,428	18	4,151,964	18	4,090,384	19	4,173,634	19	4,231,188	23	4,399,501	23	3.98%	12.43%
		FF PT	0 1		0 1		0 0		0 0		681,418	0	678,427	0	-0.44%	#DIV/0!
		OF AWEC	0 1		0 1		0 1		0 1		0 1		0 1			
157	District Attorney JD #7	Total	3,823,256	20	3,922,422	19	3,927,247	19	4,003,571	20	4,129,590	20	4,289,330	20	3.87%	25.58%
		GF FT	3,823,256	20	3,922,422	19	3,927,247	19	4,003,571	20	4,129,590	20	4,289,330	20	3.87%	25.58%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
160	County & Pros. Attys.	Total	6,105,700	0	6,026,897	0	6,388,897	0	6,293,064	0	6,336,338	0	6,336,338	0	0.00%	8.72%
		GF FT	6,105,700	0	6,026,897	0	6,388,897	0	6,293,064	0	6,336,338	0	6,336,338	0	0.00%	8.72%
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0			
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0			
098	Office of Guardian Ad Litem	Total											0 0			
		GF FT											0 0			
		FF PT											0 0			
		OF AWEC											0 0			
3. Justice, Public Safety, and Corrections	Total		499,938,458	2,012	514,497,904	1,989	497,680,503	2,005	489,149,697	1,946	520,976,801	1,973	541,238,881	1,980	3.89%	22.68%
subtotals	GF FT		441,631,803	1,942	455,903,278	1,925	440,758,388	1,937	427,098,703	1,880	450,326,421	1,902	459,328,750	1,915	2.00%	14.86%
	FF PT		13,008,505	57	13,296,476	51	13,986,483	55	20,111,618	52	20,965,647	52	26,403,563	50	25.94%	182.48%
	OF AWEC		45,298,150	13	45,298,150	13	42,935,632	13	41,939,376	14	49,684,733	19	55,506,568	15	11.72%	73.79%
4. Family Services																
049 Dept. of Family Svcs	Total		280,104,858	780	268,688,829	733	292,276,622	719	276,122,588	715	293,123,254	708	291,867,496	710	-0.43%	2.38%
4. Family Services subtotals	GF FT		167,390,280	751	150,163,588	709	167,286,249	695	140,026,388	693	145,895,612	687	148,029,805	689	1.46%	-11.20%
	FF PT		100,118,058	25	105,928,721	21	114,224,798	21	124,776,469	19	137,461,473	19	133,853,081	19	-2.63%	32.97%
	OF AWEC		12,596,520	4	12,596,520	3	10,765,575	3	11,319,731	3	9,766,169	2	9,984,610	2	2.24%	-43.69%



# Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding			
#	Agency			11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
5. Employment, Economic Development, and																	
009	Natural Gas Pipeline Authority	Total	1,206,928	0	1,158,651	0	1,158,651	0	995,623	0	2,251,487	0	0	0			
		GF FT	1,206,928	0	1,158,651	0	1,158,651	0	995,623	0	2,251,487	0	0	0			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
023	Public Service Commission	Total	15,753,843	35	15,729,843	38	15,680,487	38	16,107,620	38	16,569,615	38	15,615,016	38	-5.76%	-1.56%	
		GF FT	0	35	0	37	0	37	0	37	0	37	0	37			
		FF PT	334,000	0	310,000	0	310,000	0	425,000	0	360,000	0	361,346	0	0.37%	43.01%	
		OF AWEC	15,419,843	0	15,419,843	1	15,370,487	1	15,682,620	1	16,209,615	1	15,253,670	1	-5.90%	-2.28%	
024	Dept. State Parks & Cultural Res.	Total	56,841,821	263	55,714,365	257	56,160,310	257	55,131,072	253	59,448,930	249	59,007,700	264	-0.74%	1.77%	
		GF FT	35,599,478	172	34,245,924	167	33,552,021	167	30,720,308	164	31,691,764	161	32,808,485	161	3.52%	-10.97%	
		FF PT	6,359,043	91	6,585,141	90	7,423,005	90	7,952,216	89	7,017,031	88	7,260,507	88	3.47%	9.65%	
		OF AWEC	14,883,300	0	14,883,300	0	15,185,284	0	16,458,548	0	20,740,135	0	18,938,708	15	-8.69%	30.49%	
025	Department of Employment <sup>2</sup>	Total	85,083,163	316	60,750,470	0	0	0	0	0	0	0	0	0			
		GF FT	3,795,832	310	0	0	0	0	0	0	0	0	0	0			
		FF PT	20,536,861	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	60,750,470	6	60,750,470	0	0	0	0	0	0	0	0	0			
026	Dept. of Workforce Services <sup>2</sup>	Total	78,568,639	254	7,395,072	0	0	0	0	0	0	0	0	0			
		GF FT	22,058,662	254	0	0	0	0	0	0	0	0	0	0			
		FF PT	49,114,905	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	7,395,072	0	7,395,072	0	0	0	0	0	0	0	0	0			
032	Infrastructure Authority	Total	1,695,565	0	1,620,426	0	1,620,032	0	1,387,245	0	2,526,536	0	0	0			
		GF FT	1,695,565	0	1,620,426	0	1,620,032	0	1,387,245	0	2,526,536	0	0	0			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
041	Fire Prevention	Total	7,415,336	36	7,206,256	34	7,081,066	34	7,253,039	33	7,123,903	33	7,340,323	33	3.04%	0.09%	
		GF FT	6,794,913	36	6,585,833	34	6,419,680	34	6,597,615	33	6,277,335	33	6,471,053	33	3.09%	-5.04%	
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	620,423	0	620,423	0	661,386	0	655,424	0	846,568	0	869,270	0	2.68%	67.48%	
044	Insurance Department	Total	61,664,622	24	59,024,622	26	58,510,609	26	60,173,537	26	44,299,820	26	19,678,886	26	-55.58%	-62.80%	
		GF FT	8,500,000	24	5,860,000	26	2,760,000	26	4,448,703	26	4,412,348	26	4,412,348	26	0.00%	-26.46%	
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	53,164,622	0	53,164,622	0	55,750,609	0	55,724,834	0	39,887,472	0	15,266,538	0	-61.73%	-67.44%	
053	Dept. of Workforce Services <sup>2</sup>	Total	1,782,405	0	156,191,939	563	160,062,757	561	160,995,461	557	166,110,819	559	206,165,229	559	24.11%	#DIV/0!	
		GF FT	0	0	24,850,724	557	24,596,287	555	20,968,966	551	20,874,706	553	21,442,579	553	2.72%	#DIV/0!	
		FF PT	0	0	129,558,810	0	69,105,008	0	74,038,497	0	73,852,088	0	100,809,772	0	36.50%	#DIV/0!	
		OF AWEC	1,782,405	0	1,782,405	6	66,361,462	6	65,987,998	6	71,384,025	6	83,912,878	6	17.55%	#DIV/0!	
055	Oil & Gas Commission	Total	9,708,309	41	9,667,765	39	13,780,172	40	11,005,143	40	17,303,184	40	19,874,071	41	14.86%	104.81%	
		GF FT	0	41	0	39	0	40	0	40	0	40	0	41			
		FF PT	390,680	0	350,136	0	314,263	0	325,810	0	305,619	0	250,415	0	-18.06%	-36.57%	
		OF AWEC	9,317,629	0	9,317,629	0	13,465,909	0	10,679,333	0	16,997,565	0	19,623,656	0	15.45%	110.81%	

## Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding				
#	Agency			11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium	
066	Wyoming Tourism Board			Total	41,255,242	0	27,359,263	0	28,591,699	0	27,335,550	0	25,629,390	0	26,535,963	0	3.54%	0.15%
		GF	FT		41,251,642	0	27,355,663	0	28,588,099	0	27,331,950	0	25,605,790	0	26,512,363	0	3.54%	0.07%
		FF	PT		0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC		3,600	0	3,600	0	3,600	0	3,600	0	23,600	0	23,600	0	0.00%	555.56%
070	Enhanced Oil Recovery Comm.			Total	5,854,823	0	5,704,523	0	5,722,152	0	5,315,593	0	5,067,832	0	5,185,419	0	2.32%	-10.68%
		GF	FT		5,854,823	0	5,704,523	0	5,722,152	0	5,315,593	0	5,067,832	0	5,185,419	0	2.32%	-10.68%
		FF	PT		0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC		0	0	0	0	0	0	0	0	0	0	0	0		
085	Wyoming Business Council <sup>3</sup>			Total	102,343,216	0	93,640,844	0	93,013,383	0	89,525,279	0	66,805,025	0	56,645,434	0	-15.21%	-52.64%
		GF	FT		92,920,784	0	84,186,546	0	85,022,017	0	56,497,068	0	55,832,165	0	40,640,269	0	-27.21%	-63.11%
		FF	PT		7,844,413	0	7,876,279	0	6,216,186	0	6,236,031	0	6,224,757	0	6,252,924	0	0.45%	-21.04%
		OF	AWEC		1,578,019	0	1,578,019	0	1,775,180	0	26,792,180	0	4,748,103	0	9,752,241	0	105.39%	548.84%
090	Wyoming Energy Authority			Total											4,000,000	0	#DIV/0!	#DIV/0!
		GF	FT												0	0		
		FF	PT												0	0		
		OF	AWEC												4,000,000	0	#DIV/0!	#DIV/0!
5. Employment, Econ. Development, and Commerce subtotals				Total	469,173,912	969	501,164,039	957	441,381,318	956	435,225,162	947	413,136,541	945	420,048,041	961	1.67%	-8.59%
		GF	FT		219,678,627	872	191,568,290	860	189,438,939	859	154,263,071	851	154,539,963	850	137,472,516	851	-11.04%	-37.68%
		FF	PT		84,579,902	91	144,680,366	90	83,368,462	90	88,977,554	89	87,759,495	88	114,934,964	88	30.97%	37.07%
		OF	AWEC		164,915,383	6	164,915,383	7	168,573,917	7	191,984,537	7	170,837,083	7	167,640,561	22	-1.87%	8.11%
6. Natural Resources, Environment, & Recreation				Total														
010	Agriculture			Total	39,911,915	93	38,537,678	91	40,122,269	91	34,272,941	87	36,067,253	85	38,787,265	86	7.54%	3.71%
		GF	FT		33,194,189	85	31,422,897	83	32,819,165	83	26,736,524	79	27,879,449	78	30,559,138	78	9.61%	0.53%
		FF	PT		1,124,619	8	1,521,674	8	1,399,882	8	1,422,247	8	1,294,610	7	1,315,344	7	1.60%	19.21%
		OF	AWEC		5,593,107	0	5,593,107	0	5,903,222	0	6,114,170	0	6,893,194	0	6,912,783	1	0.28%	17.20%
020	Environmental Quality			Total	173,811,414	273	258,812,234	267	157,297,550	272	282,743,988	263	175,211,959	264	179,772,811	265	2.60%	18.16%
		GF	FT		37,169,738	269	70,498,476	264	58,496,496	270	38,208,454	262	35,530,259	262	37,801,840	264	6.39%	-5.18%
		FF	PT		105,359,839	0	157,031,921	0	82,315,912	0	201,435,651	0	121,492,046	0	122,295,844	0	0.66%	27.55%
		OF	AWEC		31,281,837	4	31,281,837	3	16,485,142	2	43,099,883	1	18,189,654	2	19,675,127	1	8.17%	20.01%
029	Water Development Office <sup>4</sup>			Total	137,291,261	26	134,928,761	26	101,036,497	26	161,165,244	25	133,053,737	25	13,098,333	25	-90.16%	-89.48%
		GF	FT		6,960,430	26	6,975,000	26	0	26	0	25	0	25	0	25		
		FF	PT		25,402,070	0	23,025,000	0	12,406,005	0	0	0	0	0	0	0		
		OF	AWEC		104,928,761	0	104,928,761	0	88,630,492	0	161,165,244	0	133,053,737	0	13,098,333	0	-90.16%	-89.48%
037	State Engineer			Total	30,152,176	140	28,670,206	136	28,556,672	136	19,884,239	123	26,881,136	121	28,226,369	121	5.00%	-7.27%
		GF	FT		29,109,779	128	27,627,809	124	27,408,047	125	18,638,821	115	12,171,017	113	12,584,032	113	3.39%	-57.43%
		FF	PT		0	11	0	11	0	11	0	8	0	8	0	8		
		OF	AWEC		1,042,397	1	1,042,397	1	1,148,625	0	1,245,418	0	14,710,119	0	15,642,337	0	6.34%	1682.43%
039	Wildlife & Nat Resource Bd. <sup>5, 16</sup>			Total	25,643,803	1	45,793,822	2	27,365,799	2	20,015,093	2	18,137,281	2	22,037,298	2	21.50%	-54.79%
		GF	FT		11,548,854	1	17,155,806	2	10,609,525	2	0	2	6,700,000	2	11,000,000	2	64.18%	-69.55%
		FF	PT		0	0	6,000,000	0	(5,881,742)	0	0	0	0	0	0	0		
		OF	AWEC		14,094,949	0	22,638,016	0	22,638,016	0	20,015,093	0	11,437,281	0	11,037,298	0	-3.50%	-12.52%
040	Game and Fish Department <sup>6</sup>			Total	10,202,969	72	10,202,858	89	14,757,987	89	6,637,493	0	0	0	0	0		
		GF	FT		9,752,969	21	9,752,858	21	13,763,988	21	4,828,600	0	0	0	0	0		
		FF	PT		0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC		450,000	51	450,000	68	993,999	68	1,808,893	0	0	0	0	0		

## Summary of Appropriations and Positions 2033-14'thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding		
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		Biennium (FY 2021-22)	From 2009-10 Biennium
042	Geological Survey	Total	5,805,481	31	5,289,696	23	5,083,810	23	4,576,848	21	4,592,225	21	4,859,933	21	5.83%	-19.36%
		GF FT	5,167,380	27	5,289,696	23	5,083,810	23	4,576,848	21	4,592,225	21	4,859,933	21	5.83%	-8.16%
		FF PT	638,101	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	4	0	0	0	0	0	0	0	0	0	0		
060	Office of State Lands & Invest. <sup>7, 15, 16</sup>	Total	267,176,943	109	337,375,013	100	293,149,977	101	111,172,483	99	250,696,233	100	209,842,219	105	-16.30%	-54.85%
		GF FT	142,752,020	105	215,081,322	96	206,035,288	96	30,022,410	94	53,604,351	95	24,979,882	96	-53.40%	-93.49%
		FF PT	58,855,883	4	56,724,651	4	41,903,080	4	33,538,539	4	33,645,837	4	30,812,225	4	-8.42%	-12.20%
		OF AWEC	65,569,040	0	65,569,040	0	45,211,609	1	47,611,534	1	163,446,045	1	154,050,112	5	-5.75%	233.79%
220	Env. Quality Council	Total	868,793	3	866,776	3	620,636	3	711,466	2	746,726	2	720,918	2	-3.46%	1.70%
		GF FT	868,793	3	866,776	3	620,636	3	711,466	2	746,726	2	720,918	2	-3.46%	1.70%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
6. Natural Resources subtotals (excluding local govt. distributions and SLIB grants) <sup>12, 17</sup>		Total	525,008,195	748	672,077,044	737	454,591,197	743	502,779,795	622	506,986,550	620	358,945,146	627	-29.20%	-28.87%
		GF FT	164,067,592	665	229,670,640	642	171,836,955	649	123,723,123	600	141,224,027	598	122,505,743	601	-13.25%	-38.38%
		FF PT	191,380,512	23	244,303,246	23	132,143,137	23	236,396,437	20	156,432,493	19	154,423,413	19	-1.28%	16.27%
		OF AWEC	169,560,091	60	198,103,158	72	150,611,105	71	142,660,235	2	209,330,030	3	82,015,990	7	-60.82%	-52.59%
7. Transportation																
045	Department of Transportation <sup>8</sup>	Total	287,820,094	559	292,253,274	560	258,799,430	563	382,030,994	562	263,315,295	563	261,423,710	563	-0.72%	-35.59%
7. Transportation subtotals			115,003,379	556	85,139,258	557	64,172,366	560	9,572,036	559	160,000	560	5,000	560	-96.88%	-100.00%
		FF PT	40,532,959	0	74,830,260	0	53,976,483	0	217,091,950	0	51,393,845	0	52,534,746	0	2.22%	22.61%
		OF AWEC	132,283,756	3	132,283,756	3	140,650,581	3	155,367,008	3	211,761,450	3	208,883,964	3	-1.36%	62.27%
8. General Government																
001	Office of the Governor <sup>9</sup>	Total	45,915,178	48	35,498,817	48	36,122,415	51	39,307,975	45	40,379,272	43	35,925,659	45	-11.03%	-28.50%
		GF FT	16,183,288	46	14,427,403	47	15,179,274	50	13,276,306	42	13,987,991	40	14,243,830	42	1.83%	-6.10%
		FF PT	29,112,580	1	20,452,104	1	19,998,831	1	21,469,526	1	20,530,288	1	20,570,800	0	0.20%	-36.94%
		OF AWEC	619,310	1	619,310	0	944,310	0	4,562,143	2	5,860,993	2	1,111,029	3	-81.04%	-54.87%
002	Secretary of State	Total	7,008,713	30	7,866,234	31	9,636,242	32	9,681,933	31	16,480,944	31	9,425,960	31	-42.81%	33.36%
		GF FT	6,179,008	30	6,864,085	31	8,616,760	32	7,789,777	31	15,660,717	31	8,524,041	31	-45.57%	36.51%
		FF PT	0	0	172,444	0	170,103	0	189,503	0	171,901	0	199,251	0	15.91%	#DIV/0!
		OF AWEC	829,705	0	829,705	0	849,379	0	1,702,653	0	648,326	0	702,668	0	8.38%	-14.73%
003	State Auditor	Total	20,006,735	26	20,782,057	25	19,397,521	26	21,763,318	26	42,380,230	26	42,902,877	26	1.23%	143.01%
		GF FT	19,933,735	25	20,782,057	25	19,397,521	26	21,763,318	26	32,821,094	26	21,572,877	26	-34.27%	22.20%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	73,000	1	0	0	0	0	0	0	9,559,136	0	21,330,000	0	123.14%	#DIV/0!

## Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding			
#	Agency			11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
004	State Treasurer	Total	72,439,178	27	64,403,381	26	66,239,426	26	92,441,937	35	81,977,743	35	78,887,282	40	-3.77%	13.31%	
		GF FT	26,442,443	26	18,406,646	25	15,241,285	26	16,061,081	35	15,973,835	35	15,808,838	38	-1.03%	-17.31%	
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	45,996,735	1	45,996,735	1	50,998,141	0	76,380,856	0	66,003,908	0	63,078,444	2	-4.43%	24.90%	
006	Administration & Information	Total	609,280,720	375	918,210,319	241	770,347,821	239	1,153,138,225	228	825,397,504	212	875,587,849	214	6.08%	39.99%	
		GF FT	127,745,915	371	82,821,502	239	193,959,004	237	112,373,115	227	69,209,200	211	71,584,729	213	3.43%	-62.61%	
		FF PT	1,141,116	2	1,171,034	2	1,171,034	2	1,171,034	1	1,171,034	1	1,171,034	1	0.00%	-89.50%	
		OF AWEC	480,393,689	2	834,217,783	0	575,217,783	0	1,039,594,076	0	755,017,270	0	802,832,086	0	6.33%	89.87%	
007	Adjutant General/Military Dept. <sup>9</sup>	Total	94,280,854	257	87,632,973	279	112,752,770	290	71,503,770	288	141,451,225	289	76,490,656	295	-45.92%	34.42%	
		GF FT	30,421,130	208	29,834,921	230	16,619,655	241	15,193,828	242	15,040,188	243	16,053,845	249	6.74%	-40.15%	
		FF PT	62,233,535	47	56,171,863	47	90,676,289	47	51,179,750	29	120,983,140	29	56,440,226	29	-53.35%	106.49%	
		OF AWEC	1,626,189	2	1,626,189	2	5,456,826	2	5,130,192	17	5,427,897	17	3,996,585	17	-26.37%	45.46%	
011	Department of Revenue <sup>10</sup>	Total	240,273,581	130	240,038,301	118	229,089,204	119	227,060,452	113	229,585,361	114	230,543,732	114	0.42%	17.53%	
		GF FT	19,928,786	129	19,693,506	118	18,686,868	119	16,393,125	113	18,430,598	114	18,825,184	114	2.14%	-1.42%	
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	220,344,795	1	220,344,795	0	210,402,336	0	210,667,327	0	211,154,763	0	211,718,548	0	0.27%	19.57%	
021	Department of Audit	Total	24,660,872	118	24,417,066	110	22,527,545	110	23,742,247	103	24,353,177	109	25,929,091	109	6.47%	16.16%	
		GF FT	14,795,426	116	14,560,647	110	12,588,013	110	12,755,331	103	13,084,125	109	13,558,343	109	3.62%	-5.71%	
		FF PT	5,056,199	2	5,047,172	0	5,011,410	0	5,099,351	0	5,133,190	0	5,466,064	0	6.48%	16.02%	
		OF AWEC	4,809,247	0	4,809,247	0	4,928,122	0	5,887,565	0	6,135,862	0	6,904,684	0	12.53%	113.66%	
027	State Construction	Total	0 0		0 0		0 0		0 0		233,231,689	12	218,847,156	25	-6.17%	#DIV/0!	
		GF FT									63,590,109	12	57,424,682	25	-9.70%	#DIV/0!	
		FF PT									0 0		0 0				
		OF AWEC									169,641,580	0	161,422,474	0	-4.84%	#DIV/0!	
051	Livestock Board	Total	16,001,001	119	16,463,936	113	16,812,850	117	16,276,224	112	17,876,496	113	19,234,681	114	7.60%	22.90%	
		GF FT	7,921,561	20	7,981,994	20	7,530,647	20	6,232,044	16	5,580,732	16	5,754,979	17	3.12%	-31.54%	
		FF PT	23,649	0	426,151	0	425,092	0	424,659	0	402,234	0	437,402	0	8.74%	2269.72%	
		OF AWEC	8,055,791	99	8,055,791	93	8,857,111	97	9,619,521	96	11,893,530	97	13,042,300	97	9.66%	80.48%	
063	Governor's Residence	Total	773,875	4	694,651	4	663,239	4	578,843	2	578,546	2	588,180	2	1.67%	-24.47%	
		GF FT	773,875	3	694,651	3	663,239	3	578,843	2	578,546	2	588,180	2	1.67%	-24.47%	
		FF PT	0 1		0 1		0 1		0 0		0 0		0 0				
		OF AWEC	0 0		0 0		0 0		0 0		0 0		0 0				
072	Wyoming Retirement System <sup>11</sup>	Total	17,957,022	38	17,944,822	37	13,863,438	37	15,707,934	44	18,145,295	44	19,891,035	45	9.62%	64.83%	
		GF FT	44,955	38	32,755	37	47,755	37	13,000	39	0	42	0	43			
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	17,912,067	0	17,912,067	0	13,815,683	0	15,694,934	5	18,145,295	2	19,891,035	2	9.62%	84.27%	
077	Enterprise Technology Services	Total	0 0		31,402,792	289	91,750,292	288	134,157,759	245	116,087,329	242	116,642,146	242	0.48%	#DIV/0!	
		GF FT			31,402,792	283	44,278,582	282	47,334,141	241	57,547,863	241	50,494,122	240	-12.26%	#DIV/0!	
		FF PT			0 1		0 1		0 1		0 1		0 1				
		OF AWEC			0 5		47,471,710	5	86,823,618	3	58,539,466	0	66,148,024	1	13.00%	#DIV/0!	
201	LSO	Total	19,565,303	0	19,899,604	0	19,064,887	0	17,101,129	0	18,597,796	0	21,336,456	0	14.73%	22.29%	
		GF FT	19,565,303	0	19,899,604	0	18,919,887	0	16,796,129	0	17,847,796	0	21,336,456	0	19.55%	22.65%	
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	0 0		0 0		145,000	0	305,000	0	750,000	0	0 0				

## Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)																	
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		Percent (%) Change Funding From Prev. Biennium (FY 2021-22)		From 2009-10 Biennium
211	Board of Equalization	Total	1,759,335	7	1,703,562	6	1,650,862	6	1,708,935	6	1,724,268	6	1,820,017	6	5.55%	3.80%	
		GF FT	1,759,335	7	1,703,562	6	1,650,862	6	1,708,935	6	1,724,268	6	1,820,017	6	5.55%	3.80%	
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF	0 0		0 0		0 0		0 0		0 0		0 0				
270	Administrative Hearings	Total	3,462,196	10	3,462,196	12	3,890,240	12	3,912,901	12	3,987,540	12	4,162,283	12	4.38%	21.56%	
		GF FT	0 10		0 12		0 12		0 12		0 12		0 12				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	3,462,196	0	3,462,196	0	3,890,240	0	3,912,901	0	3,987,540	0	4,162,283	0	4.38%	21.56%	
012	Board of Architects	Total	195,926	0	195,926	0	226,323	0	188,536	0	222,522	0	223,561	0	0.47%	1.36%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	195,926	0	195,926	0	226,323	0	188,536	0	222,522	0	223,561	0	0.47%	1.36%	
013	Animal Euthanasia Techs. Board	Total	37,812	0	85,339	0	4,000	0	0 0		0 0		0 0				
		GF FT	0 0		47,527	0	0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	37,812	0	37,812	0	4,000	0	0 0		0 0		0 0				
016	Barber Examiner's Board	Total	43,139	0	43,139	0	42,935	0	39,110	0	43,157	0	50,335	0	16.63%	16.69%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	43,139	0	43,139	0	42,935	0	39,110	0	43,157	0	50,335	0	16.63%	16.69%	
017	Radiologic Tech. Board	Total	105,142	0	105,142	0	112,610	0	81,077	0	95,904	0	96,586	0	0.71%	-9.05%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	105,142	0	105,142	0	112,610	0	81,077	0	95,904	0	96,586	0	0.71%	-9.05%	
018	Real Estate Commission	Total	1,231,833	4	1,231,833	4	1,344,956	5	1,418,724	5	1,851,328	6	1,968,800	6	6.35%	59.64%	
		GF FT	0 4		0 4		0 5		0 5		0 6		0 6				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	1,231,833	0	1,231,833	0	1,344,956	0	1,418,724	0	1,851,328	0	1,968,800	0	6.35%	59.64%	
019	Prof. Teaching Stds. Board	Total	1,349,644	6	1,349,644	6	1,433,617	6	1,352,651	7	1,710,073	8	1,854,914	8	8.47%	48.34%	
		GF FT	0 6		0 6		0 6		0 7		0 7		0 7				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	1,349,644	0	1,349,644	0	1,433,617	0	1,352,651	0	1,710,073	1	1,854,914	1	8.47%	48.34%	
022	Respiratory Care Pract. Board	Total	77,508	0	77,508	0	70,551	0	53,276	0	56,578	0	57,564	0	1.74%	-9.34%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	77,508	0	77,508	0	70,551	0	53,276	0	56,578	0	57,564	0	1.74%	-9.34%	
028	Bd. of Regist. In Podiatry	Total	25,866	0	25,866	0	36,029	0	14,877	0	33,268	0	36,267	0	9.01%	36.64%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	25,866	0	25,866	0	36,029	0	14,877	0	33,268	0	36,267	0	9.01%	36.64%	
030	Bd. of Chiropractic Exam.	Total	66,945	0	66,945	0	77,097	0	88,481	0	101,067	0	101,701	0	0.63%	51.62%	
		GF FT	0 0		0 0		0 0		0 0		0 0		0 0				
		FF PT	0 0		0 0		0 0		0 0		0 0		0 0				
		OF AWEC	66,945	0	66,945	0	77,097	0	88,481	0	101,067	0	101,701	0	0.63%	51.62%	

## Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)															Percent (%) Change Funding	
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
031	Collection Agency Board	Total	91,732	0	91,732	0	131,761	0	129,877	0	210,153	0	224,663	0	6.90%	144.91%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	91,732	0	91,732	0	131,761	0	129,877	0	210,153	0	224,663	0	6.90%	144.91%
033	Board of Cosmetology	Total	729,770	4	729,770	4	793,199	4	843,646	4	997,463	4	1,061,850	4	6.46%	68.22%
		GF FT	0	3	0	3	0	4	0	4	0	4	0	4		
		FF PT	0	1	0	1	0	0	0	0	0	0	0	0		
		OF AWEC	729,770	0	729,770	0	793,199	0	843,646	0	997,463	0	1,061,850	0	6.46%	68.22%
034	Bd. of Dental Examiners	Total	276,523	0	276,523	0	350,795	0	351,375	0	371,260	0	372,560	0	0.35%	24.17%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	276,523	0	276,523	0	350,795	0	351,375	0	371,260	0	372,560	0	0.35%	24.17%
035	Board of Embalmers	Total	47,971	0	47,971	0	56,667	0	52,709	0	54,361	0	54,269	0	-0.17%	11.66%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	47,971	0	47,971	0	56,667	0	52,709	0	54,361	0	54,269	0	-0.17%	11.66%
036	Board of Midwifery	Total	13,742		27,132	0	11,123	0	10,400	0	27,089	0	28,298	0	4.46%	41.49%
		GF FT			13,390	0	2,723	0	0	0	0	0	0	0		
		FF PT			0	0	0	0	0	0	0	0	0	0		
		OF AWEC	13,742		13,742	0	8,400	0	10,400	0	27,089	0	28,298	0	4.46%	#DIV/0!
038	Pari-Mutuel Commission	Total	910,611	2	910,611	2	840,984	4	1,186,833	4	13,053,862	7	13,312,491	7	1.98%	1136.48%
		GF FT	0	0	0	1	0	3	0	3	0	6	0	6		
		FF PT	0	2	0	1	0	1	0	1	0	1	0	1		
		OF AWEC	910,611	0	910,611	0	840,984	0	1,186,833	0	13,053,862	0	13,312,491	0	1.98%	1136.48%
043	Dietetics Licensing Bd	Total	20,000		0	0	21,908	0	21,470	0	26,678	0	28,304	0	6.09%	#DIV/0!
		GF FT	20,000		0	0	0	0	0	0	0	0	0	0		
		FF PT			0	0	0	0	0	0	0	0	0	0		
		OF AWEC			0	0	21,908	0	21,470	0	26,678	0	28,304	0	6.09%	#DIV/0!
046	Mixed Martial Arts Board	Total			10,000	0	0	0	28,500	0	18,200	0	27,525	0	51.24%	#DIV/0!
		GF FT			10,000	0	0	0	0	0	0	0	0	0		
		FF PT			0	0	0	0	0	0	0	0	0	0		
		OF AWEC			0	0	0	0	28,500	0	18,200	0	27,525	0	51.24%	#DIV/0!
052	Medical Licensing Board	Total	1,627,129	5	1,627,129	5	1,833,708	5	1,957,753	5	2,113,757	5	2,519,296	7	19.19%	66.08%
		GF FT	0	4	0	4	0	5	0	5	0	5	0	7		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	1,627,129	1	1,627,129	1	1,833,708	0	1,957,753	0	2,113,757	0	2,519,296	0	19.19%	66.08%
054	Board of Nursing	Total	2,656,965	10	2,656,965	10	2,945,619	10	2,647,458	10	2,838,093	10	2,955,304	10	4.13%	24.83%
		GF FT	0	10	0	10	0	10	0	10	0	10	0	10		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	2,656,965	0	2,656,965	0	2,945,619	0	2,647,458	0	2,838,093	0	2,955,304	0	4.13%	24.83%
056	Board of Optometry	Total	86,311	0	86,311	0	93,210	0	66,008	0	77,156	0	75,588	0	-2.03%	-26.85%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	86,311	0	86,311	0	93,210	0	66,008	0	77,156	0	75,588	0	-2.03%	-26.85%

## Summary of Appropriations and Positions 2033-14'thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)													Percent (%) Change Funding			
#	Agency		11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
058	Bd of Speech Path. & Audio	Total	44,851	0	44,851	0	60,833	0	73,314	0	93,484	0	98,730	0	5.61%	120.62%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	44,851	0	44,851	0	60,833	0	73,314	0	93,484	0	98,730	0	5.61%	120.62%
059	Board of Pharmacy	Total	1,285,294	6	1,285,294	6	1,405,127	6	1,460,055	6	1,691,831	6	2,056,662	7	21.56%	46.05%
		GF FT	0	6	0	6	0	6	0	6	0	6	0	6		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	1,285,294	0	1,285,294	0	1,405,127	0	1,460,055	0	1,691,831	0	2,056,662	1	21.56%	54.84%
061	Board of CPAs	Total	673,979	2	673,979	2	616,295	2	613,729	2	696,294	2	732,084	2	5.14%	9.38%
		GF FT	0	2	0	2	0	2	0	2	0	2	0	2		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	673,979	0	673,979	0	616,295	0	613,729	0	696,294	0	732,084	0	5.14%	9.38%
062	Bd. of Physical Therapy	Total	123,192	0	123,192	0	179,673	0	164,935	0	162,562	0	164,851	0	1.41%	35.14%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	123,192	0	123,192	0	179,673	0	164,935	0	162,562	0	164,851	0	1.41%	35.14%
064	Bd. of Hearing Aid Spec.	Total	30,899	0	30,899	0	34,499	0	15,494	0	28,324	0	27,777	0	-1.93%	-12.70%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	30,899	0	30,899	0	34,499	0	15,494	0	28,324	0	27,777	0	-1.93%	-12.70%
065	Bd. of Athletic Training	Total	35,231	0	35,231	0	23,996	0	20,000	0	25,662	0	26,704	0	4.06%	167.04%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	35,231	0	35,231	0	23,996	0	20,000	0	25,662	0	26,704	0	4.06%	#DIV/0!
068	Bd. of Psychologist Exam.	Total	127,854	0	127,854	0	139,331	0	103,772	0	135,054	0	137,266	0	1.64%	9.63%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	127,854	0	127,854	0	139,331	0	103,772	0	135,054	0	137,266	0	1.64%	9.63%
075	Board of Outfitters	Total	874,215	4	874,215	4	923,552	3	746,747	3	787,619	3	808,145	3	2.61%	-6.72%
		GF FT	0	4	0	4	0	3	0	3	0	3	0	3		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	874,215	0	874,215	0	923,552	0	746,747	0	787,619	0	808,145	0	2.61%	-6.72%
078	Mental Health Prof. Licen. Bd.	Total	251,760	0	251,760	0	279,965	0	268,022	0	266,795	0	260,054	0	-2.53%	-2.96%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	251,760	0	251,760	0	279,965	0	268,022	0	266,795	0	260,054	0	-2.53%	-2.96%
079	Bd. of Nursing Home Admin.	Total	44,464	1	44,464	1	45,844	1	46,114	1	86,107	1	112,304	0	30.42%	146.12%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	1	0	1	0	1	0	1	0	1	0	0		
		OF AWEC	44,464	0	44,464	0	45,844	0	46,114	0	86,107	0	112,304	0	30.42%	146.12%
083	Bd. of Occupational Therapy	Total	93,554	1	93,554	1	94,777	1	92,061	1	140,993	1	127,919	0	-9.27%	54.09%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	1	0	1	0	1	0	1	0	1	0	0		
		OF AWEC	93,554	0	93,554	0	94,777	0	92,061	0	140,993	0	127,919	0	-9.27%	54.09%

# Summary of Appropriations and Positions 2033/14 thru 2021-22, by Service Expenditure Category Through the 2018 Budget Session\*

(adjusted for effective immediately and major de-appropriations)													Percent (%) Change Funding				
#	Agency			11-12		13-14		15-16		17-18		19-20		21-22		From Prev. Biennium (FY 2021-22)	From 2009-10 Biennium
084	Bd. of Prof. Geologists	Total	416,564	2	416,564	2	442,459	2	440,939	2	554,533	2	533,544	2	-3.78%	40.71%	
		GF FT	0	1	0	1	0	1	0	1	0	2	0	2			
		FF PT	0	1	0	1	0	1	0	1	0	0	0	0			
		OF AWEC	416,564	0	416,564	0	442,459	0	440,939	0	554,533	0	533,544	0	-3.78%	40.71%	
251	Veterinary Medicine	Total	122,950	0	122,950	0	135,655	0	128,772	0	133,129	0	131,840	0	-0.97%	6.75%	
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	122,950	0	122,950	0	135,655	0	128,772	0	133,129	0	131,840	0	-0.97%	6.75%	
252	Board of Acupuncture	Total									41,398	0	42,322	0	2.23%	#DIV/0!	
		GF FT									0	0	0	0			
		FF PT									0	0	0	0			
		OF AWEC									41,398	0	42,322	0	2.23%	#DIV/0!	
12-252	Other Boards and Commissions	Total	13,719,376	47	13,770,293	47	14,809,098	49	14,706,715	50	28,745,754	55	30,310,078	56	5.44%	126.47%	
		GF FT	20,000	40	70,917	41	2,723	45	0	46	0	51	0	53			
		FF PT	0	6	0	5	0	4	0	4	0	3	0	1			
		OF AWEC	13,699,376	1	13,699,376	1	14,806,375	0	14,706,715	0	28,745,754	1	30,310,078	2	5.44%	128.35%	
096	State Budget Department	Total											0	0			
		GF FT											0	0			
		FF PT											0	0			
		OF AWEC											0	0			
XXX	Compensation <sup>12</sup>	Total	54,179,071	0	15,490,019	0	45,683,422	0	0	0	0	0	0	0			
		GF FT	30,684,071	0	5,515,019	0	30,000,000	0	0	0	0	0	0	0			
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF AWEC	23,495,000	0	9,975,000	0	15,683,422	0	0	0	0	0	0	0			
8.	General Government subtotals (including local govt. distributions and SLIB grants) <sup>13, 17</sup>	Total	1,407,139,570	1,236	1,708,081,023	1,386	1,687,701,272	1,406	1,981,190,297	1,340	1,979,380,169	1,345	1,946,925,138	1,376	-1.64%	17.95%	
		GF FT	434,855,391	1,069	429,692,061	1,227	586,382,075	1,246	288,268,973	1,181	341,077,062	1,191	317,590,123	1,220	-6.89%	-54.72%	
		FF PT	97,567,079	59	83,440,768	57	117,452,759	56	79,533,823	36	148,391,787	35	84,284,777	32	-43.20%	11.15%	
		OF AWEC	874,717,100	108	1,194,948,194	102	983,866,438	104	1,613,387,501	123	1,489,911,320	119	1,545,050,238	124	3.70%	75.89%	
9.	Savings and Transfers (including approps. to PWMTF, PWMTF Reserve Account, LSRA, SFP Reserve Account; Strategic Investments and Projects Account (SIPA), water accounts, etc.)	Total	0	0	609,682,414	0	382,326,969	0	404,298,429	0	559,598,078	0	73,378,140	0	-86.89%	#DIV/0!	
		GF FT			410,328,527		322,326,969		404,298,429		296,456,275		2,595,290		-99.12%	#DIV/0!	
		FF PT			0		0		0		0		0				
		OF AWEC			199,353,887		60,000,000		0		263,141,803		70,782,850		-73.10%	#DIV/0!	
9a.	Long Term Savings (including approps. to PWMTF, PWMTF Reserve Account, LSRA, SFP Reserve Account) <sup>14</sup>	Total	609,569,380	0	474,682,414	0	314,961,969	0	245,427,307	0	182,112,863	0	23,549,091	0	-87.07%	-96.64%	
		GF FT	548,262,784		275,328,527		274,961,969		245,427,307		182,112,863		0				
		FF PT	0				0						0				
		OF AWEC	61,306,596		199,353,887		40,000,000						23,549,091		#DIV/0!	-96.64%	
9b.	Set asides/Transfers (including approps. to accounts which may be used for future expenditures specific to the set aside, i.e. - Strategic Investments and Projects Account (SIPA), water accounts, etc.)	Total	0	0	135,000,000	0	67,365,000	0	158,871,122	0	377,485,215	0	49,829,049	0	-86.80%	306.77%	
		GF FT			135,000,000		47,365,000		158,871,122		114,343,412		2,595,290		-97.73%	#DIV/0!	
		FF PT					0						0				
		OF AWEC					20,000,000				263,141,803		47,233,759		-82.05%	285.58%	
Grand Totals		Total	9,180,266,246	8,154	9,779,848,187	8,155	9,544,176,772	8,202	9,721,408,648	7,882	9,611,450,601	7,910	8,936,233,556	7,817	-7.03%	-1.22%	
		GF FT	3,715,302,481	7,541	3,739,661,352	7,558	3,789,992,119	7,598	3,331,664,922	7,368	3,258,468,845	7,394	2,978,036,381	7,315	-8.61%	-14.77%	
		FF PT	1,620,680,478	359	1,689,558,918	340	1,569,144,908	352	1,860,259,581	311	1,681,194,836	310	1,710,314,793	278	1.73%	23.00%	
		OF AWEC	3,844,283,287	254	4,350,627,917	257	4,185,039,745	252	4,529,484,145	203	4,671,786,920	206	4,247,882,382	224	-9.07%	2.05%	



\* Numbers shown for each biennia have been revised based on the most current understanding of how and when appropriations were made to each agency. FY 2017-18 and FY 2019-20 biennia amounts reflect the impact of the appropriations passed during the 2018 Budget Session. Some adjustments were also made to biennia previous to FY 2015-16 including, but not limited to, consistent definition and interpretation of appropriations with other LSO Budget/Fiscal documents and publications, consistent treatment of "effective immediate" amounts across all biennia (particularly with the Water Development Commission (Agency 029) and the Wyoming Wildlife and Natural Resources Board (Agency 039), and the FY 2010 (mid-biennium) budget reduction/reversions as executed by the Governor under his plan submitted to the Legislature (funding and positions).

- 1 The Higher Education Assistance Authority (Agency 047) was transferred into the Community College Commission (Agency 057) in the 2007-08 biennium.
- 2 The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.
- 3 Appropriations to the Wyoming Business Council (Agency 085) include funds for the Business Ready Communities (beginning 2003) and Community Facilities (beginning 2005) grant and loan programs to local governments.
- 4 Appropriations from water development accounts for planning studies and construction projects are included, in addition to appropriations to the Water Development Office for administration. Transfers from reserve accounts to water development accounts are excluded to avoid double-counting of appropriated funds. Beginning in the 15-16 biennium water planning and construction projects are included in the biennium in which they were appropriated for.
- 5 2005 Session Laws, Ch. 225 created the Wildlife and Natural Resource Board (Agency 039) with initial appropriations to the Wyoming Wildlife and Natural Resource Trust and Income accounts. The Legislature has made subsequent appropriations in each biennia to the trust and income accounts to fund large and small rehabilitation projects as well as for board/agency administration.
- 6 General Fund appropriations to the Wyoming Game and Fish Department (Agency 040) include funds for capital construction projects, sage grouse, brucellosis and chronic wasting disease management, game and fish license revenue recoupment and other programs like the Veterinary Services, Wolf Management and Aquatic Invasive Species programs.
- 7 Some General and Other Fund appropriations for the Office of State Lands & Investments (Agency 060) include funds administered through grant and loan programs (i.e. - Mineral Royalty Grant Program, etc.), as well as the direct distribution of funds appropriated by the Legislature for both government operations and capital construction for local governments.
- 8 General and Other Fund (i.e. - SIPA) appropriations to the Wyoming Department of Transportation (Agency 045) include funding for the WyoLink public safety system, multi-lane highway construction, air services enhancement/airport improvements programs, public transit and other programs.
- 9 Emergency Management responsibilities were transferred to the Adjutant General/Wyoming Military Department (Agency 007) in the 1997-98 biennium. These responsibilities and funding for emergency management were later transferred to the Governor (Agency 001) in the 2005-06 biennium.
- 10 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.
- 11 General funds were appropriated in the 2003-04 through 2007-08 biennia to fund the unfunded liability of the Wyoming law enforcement retirement pension plan created by W.S. 9-3-432.
- 12 Appropriations for compensation have been authorized by the Legislature under various agencies (i.e. - Governor's Office-001, the Auditor's Office-003, or Budget Bill Section 300). These appropriations do not reflect all compensation increases. These across-the-board compensation appropriations generally do not include funds directed to the judicial branch, UW, or community colleges. Figures shown may include amounts for salary increases, employee/employer retirement pension plan contribution increases, employee health insurance contribution increases, state deferred compensation retirement plan matching funds, and funds to maintain employee longevity incentive pay.
- 13 Category 6 (Natural Resources, Environment, and Recreation) subtotal has been adjusted lower to reclassify General and Other Fund appropriations for the Mineral Royalty Grant Program, local government distributions and county block allocations under Category 8 (General Government).
- 14 "Other Funds" appropriated to long-term savings include transfers from the budget Reserve Account to the long-term savings accounts. This category also includes FY2016 "contingent appropriations" made during the 2015 General Session. Double counting of revenues and appropriations is evident in this category, subjecting this category to non-meaningful comparisons.
- 15 \$3,475,737 in General Funds appropriated to the University of Wyoming for construction of an engineering building in the 2013-14 biennium was reappropriated and distributed to local governments in the 2015-16 biennium (2015 Session Laws, Ch. 142, Sec. 315). This amount has been included in the General Fund appropriations for agency 060 in the 2015-16 biennium.
- 16 Agencies 039 and 060: \$3,475,737 was de-appropriated in the 2013-2014 biennium from the Wildlife Natural Resources Trust to the local government distribution to be administered by the Office of State Lands and Investments.
- 17 Totals incorporate local government distributions into the General Government category rather than the Natural Resources category, though funds are directed through the Office of State Lands and Investments (060).

**School Foundation Program Payments**  
**School Years 2015-16 through Estimated 2020-21**

<b>School District (City)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Est. 2020-21</b>
Albany #1 (Laramie)	\$61,150,531	\$59,757,305	\$60,076,912	\$61,535,322	\$62,900,000
Big Horn #1 (Cowley)	\$17,322,558	\$16,904,744	\$17,760,832	\$17,981,547	\$18,400,000
Big Horn #2 (Lovell)	\$11,247,386	\$11,188,173	\$11,092,482	\$11,375,301	\$11,500,000
Big Horn #3 (Greybull)	\$9,857,699	\$9,526,498	\$9,519,521	\$9,440,373	\$9,100,000
Big Horn #4 (Basin)	\$7,525,844	\$7,205,255	\$6,656,468	\$6,701,586	\$6,600,000
Campbell #1 (Gillette)	\$140,986,187	\$137,691,572	\$136,196,634	\$135,183,353	\$137,900,000
Carbon #1 (Rawlins)	\$28,358,441	\$27,851,440	\$27,390,603	\$27,908,043	\$28,200,000
Carbon #2 (Saratoga)	\$15,551,224	\$15,303,179	\$15,409,027	\$15,225,724	\$14,800,000
Converse #1 (Douglas)	\$31,854,093	\$30,499,603	\$29,904,259	\$30,728,448	\$30,600,000
Converse #2 (Glenrock)	\$11,612,385	\$10,853,306	\$10,643,288	\$10,332,430	\$10,600,000
Crook #1 (Sundance)	\$21,809,125	\$20,919,181	\$21,005,494	\$21,772,392	\$21,900,000
Fremont #1 (Lander)	\$28,512,398	\$28,274,285	\$28,785,974	\$29,318,356	\$29,900,000
Fremont #2 (Dubois)	\$4,624,204	\$4,538,695	\$4,501,101	\$4,370,432	\$4,300,000
Fremont #6 (Pavillion)	\$8,446,126	\$8,363,693	\$8,970,334	\$8,637,007	\$8,500,000
Fremont #14 (Ethete)	\$12,432,748	\$12,598,110	\$13,006,086	\$13,380,908	\$13,500,000
Fremont #21 (Ft. Washakie)	\$10,441,871	\$9,519,136	\$10,654,031	\$10,835,733	\$11,000,000
Fremont #24 (Shoshoni)	\$8,304,466	\$7,953,355	\$8,005,391	\$7,988,458	\$7,700,000
Fremont #25 (Riverton)	\$39,786,373	\$38,627,926	\$39,100,609	\$39,387,466	\$40,600,000
Fremont #38 (Arapahoe)	\$10,120,621	\$10,340,947	\$10,304,217	\$9,844,769	\$10,600,000
Goshen #1 (Torrington)	\$31,402,999	\$30,605,807	\$30,126,864	\$30,685,236	\$30,700,000
Hot Springs #1 (Thermopolis)	\$11,379,193	\$11,580,700	\$11,576,240	\$11,236,022	\$11,300,000
Johnson #1 (Buffalo)	\$21,647,731	\$21,159,752	\$21,639,198	\$22,832,609	\$22,400,000
Laramie #1 (Cheyenne)	\$212,513,396	\$209,536,219	\$209,451,089	\$209,708,198	\$216,100,000
Laramie #2 (Pine Bluffs)	\$18,749,393	\$18,445,500	\$18,989,655	\$19,067,408	\$19,600,000
Lincoln #1 (Diamondville)	\$10,835,397	\$10,704,220	\$10,882,559	\$10,919,244	\$11,000,000
Lincoln #2 (Afton)	\$43,817,112	\$43,720,056	\$44,515,943	\$45,731,576	\$46,600,000
Natrona #1 (Casper)	\$197,397,690	\$193,493,056	\$192,845,368	\$193,996,278	\$200,300,000
Niobrara #1 (Lusk)	\$13,215,166	\$12,314,477	\$12,489,286	\$12,744,495	\$12,800,000
Park #1 (Powell)	\$26,856,754	\$27,028,308	\$27,672,106	\$27,743,597	\$28,200,000
Park #6 (Cody)	\$32,025,625	\$31,573,328	\$31,676,851	\$31,429,789	\$32,500,000
Park #16 (Meeteetse)	\$3,507,390	\$3,633,121	\$3,600,034	\$3,602,146	\$3,600,000
Platte #1 (Wheatland)	\$18,087,438	\$18,322,238	\$18,212,470	\$19,610,740	\$19,200,000
Platte #2 (Guernsey)	\$5,440,504	\$5,296,518	\$5,442,040	\$5,557,124	\$5,600,000
Sheridan #1 (Ranchester)	\$15,353,603	\$15,048,208	\$15,010,287	\$16,070,718	\$16,900,000
Sheridan #2 (Sheridan)	\$50,003,755	\$48,192,209	\$49,702,718	\$50,158,675	\$50,700,000
Sheridan #3 (Clearmont)	\$3,890,783	\$3,650,387	\$3,655,964	\$3,822,080	\$3,900,000
Sublette #1 (Pinedale)	\$17,354,813	\$17,074,560	\$17,199,699	\$17,882,359	\$18,000,000
Sublette #9 (Big Piney)	\$11,210,545	\$10,661,776	\$10,316,609	\$10,272,213	\$10,200,000
Sweetwater #1 (Rock Springs)	\$86,162,033	\$83,834,044	\$82,395,831	\$83,559,430	\$83,300,000
Sweetwater #2 (Green River)	\$41,275,163	\$40,597,807	\$39,445,569	\$39,619,339	\$40,000,000
Teton #1 (Jackson)	\$49,452,729	\$49,986,403	\$51,341,650	\$54,770,778	\$55,800,000
Uinta #1 (Evanston)	\$41,573,933	\$40,011,217	\$39,533,646	\$40,268,203	\$40,500,000
Uinta #4 (Mt. View)	\$12,918,600	\$12,818,683	\$12,767,586	\$13,456,722	\$13,300,000
Uinta #6 (Lyman)	\$11,752,999	\$11,755,926	\$12,315,983	\$12,458,310	\$12,600,000
Washakie #1 (Worland)	\$22,133,791	\$21,294,365	\$21,793,001	\$21,408,087	\$21,400,000
Washakie #2 (Ten Sleep)	\$3,187,948	\$3,145,151	\$3,194,552	\$3,299,713	\$3,300,000
Weston #1 (Newcastle)	\$12,964,728	\$12,608,109	\$12,660,581	\$13,180,166	\$13,400,000
Weston #7 (Upton)	\$6,288,975	\$6,055,798	\$6,015,272	\$5,908,521	\$6,000,000
<b>State Total</b>	<b>\$1,512,344,463</b>	<b>\$1,482,064,347</b>	<b>\$1,485,451,914</b>	<b>\$1,502,947,423</b>	<b>\$1,527,800,000</b>

**Major Maintenance Payment Summary**  
**School Years 2016-17 through Estimated 2021-22**

<b>School District (City)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Est. 2020-21</b>	<b>Est. 2021-22</b>
Albany #1 (Laramie)	\$2,228,687	\$1,787,343	\$2,663,533	\$2,722,840	\$2,821,000	\$2,859,000
Big Horn #1 (Cowley)	\$761,670	\$676,001	\$789,144	\$803,246	\$842,000	\$854,000
Big Horn #2 (Lovell)	\$562,133	\$577,413	\$692,421	\$702,691	\$736,000	\$748,000
Big Horn #3 (Greybull)	\$471,102	\$474,624	\$556,850	\$552,995	\$545,000	\$553,000
Big Horn #4 (Basin)	\$305,844	\$349,355	\$332,911	\$339,305	\$333,000	\$338,000
Campbell #1 (Gillette)	\$4,957,705	\$5,196,296	\$6,021,665	\$6,158,735	\$6,437,000	\$6,530,000
Carbon #1 (Rawlins)	\$1,333,480	\$918,888	\$1,540,391	\$1,541,431	\$1,587,000	\$1,612,000
Carbon #2 (Saratoga)	\$681,170	\$766,470	\$854,412	\$878,042	\$894,000	\$907,000
Converse #1 (Douglas)	\$1,210,128	\$1,219,544	\$1,389,626	\$1,439,784	\$1,488,000	\$1,510,000
Converse #2 (Glenrock)	\$552,690	\$554,172	\$605,438	\$571,832	\$613,000	\$621,000
Crook #1 (Sundance)	\$1,048,105	\$1,065,253	\$1,309,088	\$1,357,178	\$1,417,000	\$1,436,000
Fremont #1 (Lander)	\$1,334,042	\$1,256,627	\$1,488,873	\$1,434,824	\$1,514,000	\$1,536,000
Fremont #2 (Dubois)	\$236,605	\$230,948	\$264,828	\$276,324	\$288,000	\$293,000
Fremont #6 (Pavillion)	\$345,427	\$362,993	\$439,961	\$448,418	\$459,000	\$467,000
Fremont #14 (Ethete)	\$535,542	\$569,357	\$675,604	\$700,470	\$736,000	\$748,000
Fremont #21 (Ft. Washakie)	\$358,747	\$326,588	\$483,547	\$483,916	\$464,000	\$472,000
Fremont #24 (Shoshoni)	\$350,932	\$18,783	\$411,780	\$411,875	\$420,000	\$426,000
Fremont #25 (Riverton)	\$1,507,576	\$1,516,157	\$1,739,751	\$1,766,105	\$1,841,000	\$1,868,000
Fremont #38 (Arapahoe)	\$245,922	\$316,843	\$385,567	\$397,718	\$381,000	\$388,000
Goshen #1 (Torrington)	\$1,557,451	\$1,495,884	\$1,710,126	\$1,725,621	\$1,796,000	\$1,823,000
Hot Springs #1 (Thermopolis)	\$534,863	\$565,537	\$737,101	\$739,792	\$770,000	\$781,000
Johnson #1 (Buffalo)	\$1,059,743	\$1,050,982	\$1,238,572	\$1,258,058	\$1,289,000	\$1,310,000
Laramie #1 (Cheyenne)	\$7,139,554	\$7,745,071	\$9,190,510	\$9,321,919	\$9,772,000	\$9,910,000
Laramie #2 (Pine Bluffs)	\$808,505	\$825,822	\$1,003,778	\$1,029,460	\$1,064,000	\$1,079,000
Lincoln #1 (Diamondville)	\$546,842	\$419,751	\$646,504	\$639,891	\$652,000	\$663,000
Lincoln #2 (Afton)	\$1,805,100	\$1,730,936	\$2,083,985	\$2,139,941	\$2,188,000	\$2,218,000
Natrona #1 (Casper)	\$7,156,869	\$6,569,851	\$8,868,497	\$8,878,463	\$9,361,000	\$9,493,000
Niobrara #1 (Lusk)	\$522,717	\$498,731	\$579,187	\$589,584	\$611,000	\$619,000
Park #1 (Powell)	\$1,161,860	\$1,233,978	\$1,451,442	\$1,473,870	\$1,511,000	\$1,532,000
Park #6 (Cody)	\$1,242,251	\$1,312,812	\$1,541,937	\$1,552,452	\$1,621,000	\$1,645,000
Park #16 (Meeteetse)	\$178,399	\$182,503	\$212,721	\$206,396	\$213,000	\$216,000
Platte #1 (Wheatland)	\$863,505	\$855,298	\$1,022,016	\$1,014,658	\$1,040,000	\$1,056,000
Platte #2 (Guernsey)	\$246,864	\$260,703	\$304,673	\$317,283	\$326,000	\$331,000
Sheridan #1 (Ranchester)	\$776,238	\$790,334	\$973,721	\$1,069,270	\$1,154,000	\$1,170,000
Sheridan #2 (Sheridan)	\$1,931,251	\$2,030,776	\$2,380,676	\$2,423,935	\$2,548,000	\$2,585,000
Sheridan #3 (Clearmont)	\$92,275	\$155,881	\$196,406	\$199,005	\$203,000	\$206,000
Sublette #1 (Pinedale)	\$766,429	\$783,452	\$937,420	\$970,409	\$1,006,000	\$1,022,000
Sublette #9 (Big Piney)	\$621,630	\$687,725	\$658,047	\$653,930	\$685,000	\$695,000
Sweetwater #1 (Rock Springs)	\$3,030,060	\$3,190,802	\$3,705,691	\$3,715,870	\$3,894,000	\$3,948,000
Sweetwater #2 (Green River)	\$1,765,840	\$1,823,239	\$2,033,884	\$1,996,165	\$2,052,000	\$2,084,000
Teton #1 (Jackson)	\$1,529,154	\$1,581,798	\$1,838,692	\$1,987,584	\$2,035,000	\$2,064,000
Uinta #1 (Evanston)	\$1,834,448	\$1,864,294	\$2,103,638	\$2,160,024	\$2,264,000	\$2,299,000
Uinta #4 (Mt. View)	\$561,371	\$595,490	\$804,254	\$811,333	\$831,000	\$844,000
Uinta #6 (Lyman)	\$591,502	\$560,515	\$709,626	\$717,716	\$755,000	\$767,000
Washakie #1 (Worland)	\$931,514	\$976,250	\$1,084,986	\$1,113,720	\$1,135,000	\$1,152,000
Washakie #2 (Ten Sleep)	\$146,157	\$164,634	\$185,807	\$199,436	\$206,000	\$209,000
Weston #1 (Newcastle)	\$644,859	\$668,695	\$757,807	\$793,834	\$817,000	\$830,000
Weston #7 (Upton)	\$310,772	\$309,068	\$336,192	\$320,908	\$331,000	\$335,000
<b>State Total</b>	<b>\$59,385,529</b>	<b>\$59,114,471</b>	<b>\$71,943,288</b>	<b>\$73,008,254</b>	<b>\$75,946,000</b>	<b>\$77,052,000</b>

# **Historical Wyoming K-12 School District Student Enrollment** **School Years 2011-12 to 2020-21**

<b>School District (City)</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
Albany #1 (Laramie)	3,673	3,657	3,762	3,834	3,907	3,959	4,026	4,009	4,014	3,885
Big Horn #1 (Cowley)	808	894	977	988	1,012	1,010	1,044	1,054	1,070	1,799
Big Horn #2 (Lovell)	710	708	692	695	687	716	718	697	718	727
Big Horn #3 (Greybull)	490	490	521	539	520	498	476	466	444	441
Big Horn #4 (Basin)	322	303	291	304	297	280	266	254	254	249
Campbell #1 (Gillette)	8,337	8,700	8,826	9,134	9,177	8,726	8,708	8,721	8,830	8,567
Carbon #1 (Rawlins)	1,814	1,866	1,876	1,832	1,889	1,831	1,762	1,750	1,755	1,680
Carbon #2 (Saratoga)	640	639	652	624	640	631	603	604	575	599
Converse #1 (Douglas)	1,744	1,746	1,742	1,795	1,753	1,695	1,706	1,717	1,782	1,643
Converse #2 (Glenrock)	697	676	690	665	660	617	572	592	636	668
Crook #1 (Sundance)	1,093	1,075	1,114	1,135	1,168	1,149	1,145	1,184	1,201	1,164
Fremont #1 (Lander)	1,710	1,673	1,689	1,700	1,680	1,763	1,787	1,812	1,842	1,705
Fremont #2 (Dubois)	167	155	151	150	144	141	151	146	150	153
Fremont #6 (Pavillion)	372	388	374	359	372	380	413	406	382	378
Fremont #14 (Ethete)	568	622	619	610	632	624	621	638	646	634
Fremont #21 (Ft. Washakie)	494	499	480	460	505	495	505	494	457	450
Fremont #24 (Shoshoni)	332	346	350	383	391	389	389	377	377	370
Fremont #25 (Riverton)	2,588	2,583	2,642	2,563	2,542	2,466	2,454	2,424	2,457	2,291
Fremont #38 (Arapahoe)	389	392	431	446	426	387	444	461	407	431
Goshen #1 (Torrington)	1,778	1,719	1,703	1,713	1,763	1,723	1,696	1,662	1,660	1,606
Hot Springs #1 (Thermopolis)	659	649	616	617	666	658	673	641	659	644
Johnson #1 (Buffalo)	1,284	1,287	1,277	1,284	1,292	1,292	1,289	1,306	1,269	1,184
Laramie #1 (Cheyenne)	13,370	13,388	13,635	13,761	14,029	14,036	14,071	14,152	14,261	13,840
Laramie #2 (Pine Bluffs)	916	940	958	987	970	1,001	1,051	1,051	1,059	1,045
Lincoln #1 (Diamondville)	612	604	624	634	607	603	613	583	626	589
Lincoln #2 (Afton)	2,601	2,558	2,627	2,681	2,801	2,871	2,883	2,917	2,984	2,924
Natrona #1 (Casper)	12,075	12,749	12,796	13,059	13,082	13,010	12,975	13,039	13,330	12,754
Niobrara #1 (Lusk)	803	980	1,001	978	906	878	815	809	790	1,397
Park #1 (Powell)	1,655	1,721	1,738	1,761	1,818	1,814	1,837	1,848	1,821	1,797
Park #6 (Cody)	2,208	2,136	2,119	2,105	2,071	2,049	2,058	2,011	2,034	1,974
Park #16 (Meeteetse)	125	117	112	109	115	123	121	106	98	172
Platte #1 (Wheatland)	1,053	1,039	1,037	1,003	1,000	1,014	1,023	1,014	997	956
Platte #2 (Guernsey)	189	199	212	228	236	241	243	255	247	244
Sheridan #1 (Ranchester)	902	905	965	980	941	945	930	1,018	1,093	1,203
Sheridan #2 (Sheridan)	3,202	3,277	3,318	3,390	3,488	3,495	3,549	3,532	3,579	3,519
Sheridan #3 (Clearmont)	90	90	96	84	90	97	97	93	89	86
Sublette #1 (Pinedale)	1,043	1,017	1,034	1,035	1,041	1,065	1,064	1,115	1,120	1,044
Sublette #9 (Big Piney)	649	627	650	627	605	560	546	517	520	470
Sweetwater #1 (Rock Springs)	5,296	5,512	5,607	5,719	5,749	5,687	5,539	5,438	5,479	5,141
Sweetwater #2 (Green River)	2,641	2,653	2,729	2,726	2,710	2,694	2,606	2,544	2,544	2,359
Teton #1 (Jackson)	2,449	2,487	2,597	2,691	2,770	2,835	2,862	2,881	2,869	2,749
Uinta #1 (Evanston)	2,863	2,869	2,854	2,911	2,794	2,770	2,684	2,730	2,764	2,645
Uinta #4 (Mt. View)	788	771	775	791	828	851	838	839	825	785
Uinta #6 (Lyman)	750	731	742	721	697	725	739	727	720	719
Washakie #1 (Worland)	1,374	1,400	1,386	1,353	1,358	1,329	1,274	1,272	1,244	1,147
Washakie #2 (Ten Sleep)	104	109	94	91	106	112	102	108	109	112
Weston #1 (Newcastle)	806	796	777	784	799	768	754	792	810	777
Weston #7 (Upton)	243	248	260	264	268	258	254	223	235	222
<b>State Total</b>	<b>89,476</b>	<b>90,990</b>	<b>92,218</b>	<b>93,303</b>	<b>94,002</b>	<b>93,261</b>	<b>92,976</b>	<b>93,029</b>	<b>93,832</b>	<b>91,938</b>

**Estimated Impact of De-earmarking and Other Actions on Local Governments  
Fiscal Years 2002-2022, including impact of 2020 Session - October 2020 CREG**

**Severance Taxes**

Severance tax decrease to cities and towns from de-earmarking	(\$595,103,695)
Severance tax decrease to counties from de-earmarking	(\$345,139,911)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$48,803,229)
Severance tax decrease to CTC CapCon from de-earmarking and Water III	(\$32,721,772)
total	<u>(\$1,021,768,607)</u>

**Federal Mineral Royalties (FMRs)**

FMR decrease to cities and towns from de-earmarking	(\$105,299,799)
FMR decrease to CTC CapCon from de-earmarking	(\$84,705,996)
total	<u>(\$190,005,795)</u>

**Fuel Tax**

Fuel tax increase to cities & towns from expiration of \$0.02 diversion to SFP	\$23,919,891
Fuel tax increase to counties from expiration of \$0.02 diversion to SFP	\$58,647,920
FY14-20 \$0.10 fuel tax distribution to cities & towns, Ch. 49, 2013 Session Laws	\$55,523,953
FY14-20 \$0.10 fuel tax distribution to counties, Ch. 49, 2013 Session Laws	\$136,266,119
total	<u>\$274,357,883</u>

**Sales and Use Taxes**

Sales and use tax increase to cities and towns, Ch. 79, 02 Session Laws	\$169,154,777
Sales and use tax increase to counties, Ch. 79, 02 Session Laws	\$212,124,705
Food Tax exemption estimate, FY07-FY20	(\$358,400,000)
total	<u>\$22,879,482</u>

**Direct Distributions**

Distribution of Municipal Rainy Day Account (MRDA) in Nov. 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$337,506,553)
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000
FY 2005-06 Cities, towns, counties Ch. 95, 2004 Laws & Ch. 191 2005 Laws	\$90,900,000
FY 2007-08 Cities, towns, counties Ch. 35, 2006 Laws & Ch. 136 2007 Laws	\$167,615,500
FY 2009-10 Cities, towns & counties, Ch. 48, 2008 Session Laws	\$145,775,000
FY 2011-12 Cities, towns, counties Ch. 39, 2010 Laws & Ch. 88 2011 Laws	\$97,456,560
FY 2013-14 Cities, towns, counties Ch. 26, 2012 Laws & Ch. 73 2013 Laws	\$101,000,000
FY 2015-16 Cities, towns, counties Ch. 26, 2014 Laws & Ch. 142, 2015 Laws	\$113,000,000
FY 2017-18 Cities, towns, & counties, Ch. 31, 2016 Session Laws	\$105,000,000
FY 2019-20 Cities, towns, & counties, Ch. 70, 2018 Session Laws	\$105,000,000
FY 2021-22 Cities, towns, & counties, Ch. 33, 2020 Session Laws	\$105,000,000
total	<u>\$739,835,319</u>

**GF Appropriations to Grant Programs**

FY 2003-04 Mineral royalty grant funding, Ch. 83, 2002 Session Laws	\$7,500,000
FY 2005-06 Mineral royalty grant funding, Ch. 191, 2005 Session Laws	\$28,000,000
FY 2007-08 Mineral royalty grant funding Ch. 35, '06 Laws & Ch. 136 '07 Laws	\$142,800,682
FY 2007-08 Impact & Emergency Capital Projects, Ch. 136, '07 Session Laws	\$7,469,000
FY 2007-08 County Block Dist. - Capital Projects, Ch. 136, '07 Session Laws	\$18,665,500
FY 2009-10 County Block Dist.- Capital Projects, Ch. 48, 2008 Session Laws	\$191,000,000
FY 2009-10 Emergency Capital Project Grants, Ch. 48, 2008 Session Laws	\$10,000,000
FY 2009-10 Mineral royalty grant funding, Ch. 159, 2009 Session Laws	\$8,200,000
FY 2011-12 County Block Dist. - Capital Projects, Ch 88, 2011 Session Laws	\$35,000,000
FY 2011-12 Rural Fire District Grants, Ch. 88, 2011 Session Laws	\$1,000,000
FY 2011-12 Energy Impacted County Road Prog., Ch. 191, '11 Session Laws	\$6,000,000
FY 2013-14 County Block Dist. - Capital Projects, Ch. 26, 2012 Session Laws	\$54,000,000
FY 2015-16 County Block Dist. - Capital Projects, Ch. 26, 2014 Session Laws	\$70,000,000
total	<u>\$579,635,182</u>

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

FY 2004 Bus. Ready Comm. approp., Ch. 211, 2003 Session Laws	\$5,000,000
FY 2005-06 Bus. Ready Comm. approp., Ch. 95, '04 Laws & Ch. 191, '05 Laws	\$36,700,000
FY 2005-06 Comm. Facilities approp., Ch. 233, 05 Session Laws	\$7,500,000
FY 2007-08 Bus. Ready Comm. approp., Ch. 35, 2006 Session Laws	\$46,000,000
FY 2007-08 Comm. Facilities approp., Ch. 35, 2006 Session Laws	\$15,000,000
FY 2007-08 Bus. Ready Comm. approp., Ch. 136, 2007 Laws (net of rev.)	\$28,250,000
FY 2009-10 Bus. Ready Comm. approp., Ch. 48, 2008 Session Laws (net)	\$75,250,000
FY 2009-10 Comm. Facilities approp., Ch. 48, 08 Session Laws (net)	\$11,500,000
FY 2011-12 Bus. Ready Comm. approp., Ch. 39, 2010 Session Laws	\$50,000,000
FY 2011-12 Comm. Facilities approp., Ch. 39, 2010 Session Laws	\$8,500,000
FY 2011-12 Data Center Recruitment, Ch. 88, 2011 Session Laws (net)	\$10,000,000
FY 2013-14 Bus. Ready Comm. approp., Ch. 73, 13 Session Laws	\$54,130,000
FY 2015-16 Bus. Ready Comm. approp., Ch. 26, 14 Session Laws (net)	\$63,130,000
FY 2017-18 Bus. Ready Comm. approp., Ch. 31, 16 Session Laws (net)	\$38,588,050
FY 2019-20 Bus. Ready Comm. approp., Ch. 134, 18 Session Laws	\$38,588,050
FY 2021-22 Bus. Ready Comm. approp., Ch. 80, 20 Session Laws	\$29,300,000
total	<u>\$517,436,100</u>

<b>Net Impact to Local Govts. - FY 2002-2022</b>	<b><u>\$922,369,564</u></b>
--	-----------------------------

**Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs  
2011-12 Biennium through 2021-22 Biennium, through 2020 Budget Session**

<b>Direct Distributions</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>FY 2017-18</b>	<b>FY 2019-20</b>	<b>FY 2021-22</b>	<b>Total</b>
FY 2011-12 Dist. to cities, towns & counties, Ch. 39, 2010 Session Laws	\$87,456,560						\$87,456,560
FY 2012 Dist. to cities, towns & counties, Ch. 88, 2011 Session Laws	\$10,000,000						\$10,000,000
FY 2013-14 Dist. to cities, towns & counties, Ch. 26, 2012 Session Laws		\$81,000,000					\$81,000,000
FY 2014 Dist. to cities, towns & counties, Ch. 73, 2013 Session Laws		\$20,000,000					\$20,000,000
FY 2015-16 Dist. to cities, towns & counties, Ch. 26, 2014 Session Laws			\$105,000,000				\$105,000,000
FY 2016 Dist. to cities, towns & counties, Ch. 142, 2015 Session Laws			\$8,000,000				\$8,000,000
FY 2017-18 Dist. to cities, towns, & counties, Ch. 111, 2016 Session Laws				\$105,000,000			\$105,000,000
FY 2019-20 Dist. To cities, towns & counties, Ch. 70, 2018 Session Laws					\$105,000,000		\$105,000,000
						\$105,000,000	\$105,000,000
<b>Total Direct Distributions</b>	\$97,456,560	\$101,000,000	\$113,000,000	\$105,000,000	\$105,000,000	\$105,000,000	\$626,456,560

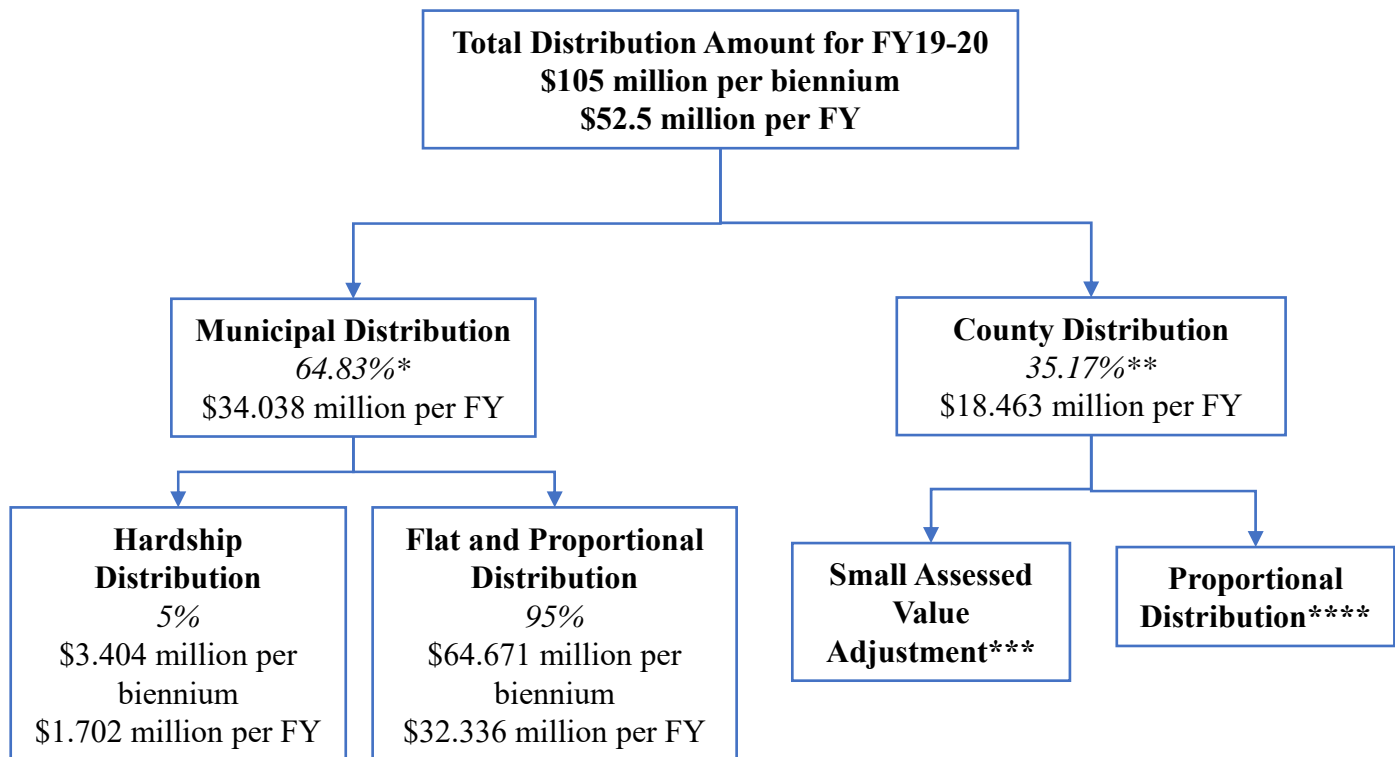
<b>GF, BRA, and S4 Appropriations to Grant Programs</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>FY 2017-18</b>	<b>FY 2019-20**</b>	<b>FY 2021-22</b>	<b>Total</b>
Appropriations from Local Government CapCon Account (S4)	\$33,400,000	\$33,400,000	\$30,316,578	\$36,146,091	\$36,146,091	\$29,965,058	\$199,373,818
County Block Distribution - Capital Projects, Ch. 88, 2011 Session Laws	\$35,000,000						\$35,000,000
Rural Fire District Grants, Ch. 88, 2011 Session Laws	\$1,000,000						\$1,000,000
Energy Impacted County Road Program, Ch. 191, 2011 Session Laws	\$6,000,000						\$6,000,000
County Block Distribution - Capital Projects, Ch. 26, 2012 Session Laws		\$54,000,000					\$54,000,000
County Block Distribution - Capital Projects, Ch. 26, 2014 Session Laws			\$70,000,000				\$70,000,000
<b>Total GF, BRA and S4 Appropriations to Grant Programs</b>	\$75,400,000	\$87,400,000	\$100,316,578	\$36,146,091	\$36,146,091	\$29,965,058	\$365,373,818

<b>Total Direct Distributions and Grant Appropriations</b>	\$172,856,560	\$188,400,000	\$213,316,578	\$141,146,091	\$141,146,091	\$134,965,058	\$991,830,378
--	---------------	---------------	---------------	---------------	---------------	---------------	---------------

\*\* Appropriations in the 2019-20 biennium from the Local Government CapCon Account exceed available revenue by approximately \$11.3 million.

<b>GF Appropriations to Business Ready &amp; Comm. Facilities Programs</b>	<b>FY 2011-12</b>	<b>FY 2013-14</b>	<b>FY 2015-16</b>	<b>FY 2017-18</b>	<b>FY 2019-20</b>	<b>FY 2021-22</b>	<b>Total</b>
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, net of reduction	\$10,000,000						\$10,000,000
Business Ready Communities, Ch. 26, 2012 Session Laws, net of reduction		\$45,630,000					\$45,630,000
Community Facilities, Ch. 26, 2012 Session Laws		\$8,500,000					\$8,500,000
Business Ready Communities, Ch. 26, 2014 Session Laws, net of reduction		\$10,000,000	\$53,130,000				\$63,130,000
Business Ready Communities, Ch. 31, 2016 Session Laws, net of Gov.'s Rec. reduction				\$38,588,050			\$38,588,050
Business Ready Communities, Ch. 134, 2018 Session Laws					\$38,588,050		\$38,588,050
Business Ready Communities, Ch. 80, 2020 Session Laws						\$29,300,000	\$29,300,000
<b>Total GF Appropriations to Bus. Ready &amp; Comm Fac. Programs</b>	\$68,500,000	\$64,130,000	\$53,130,000	\$38,588,050	\$38,588,050	\$29,300,000	\$292,236,100
<b>Total Direct Distributions and Grant Program Funding</b>	<b>\$241,356,560</b>	<b>\$252,530,000</b>	<b>\$266,446,578</b>	<b>\$179,734,141</b>	<b>\$179,734,141</b>	<b>\$164,265,058</b>	<b>\$1,284,066,478</b>

## Local Government Direct Distribution ("Madden Formula")



### Notes:

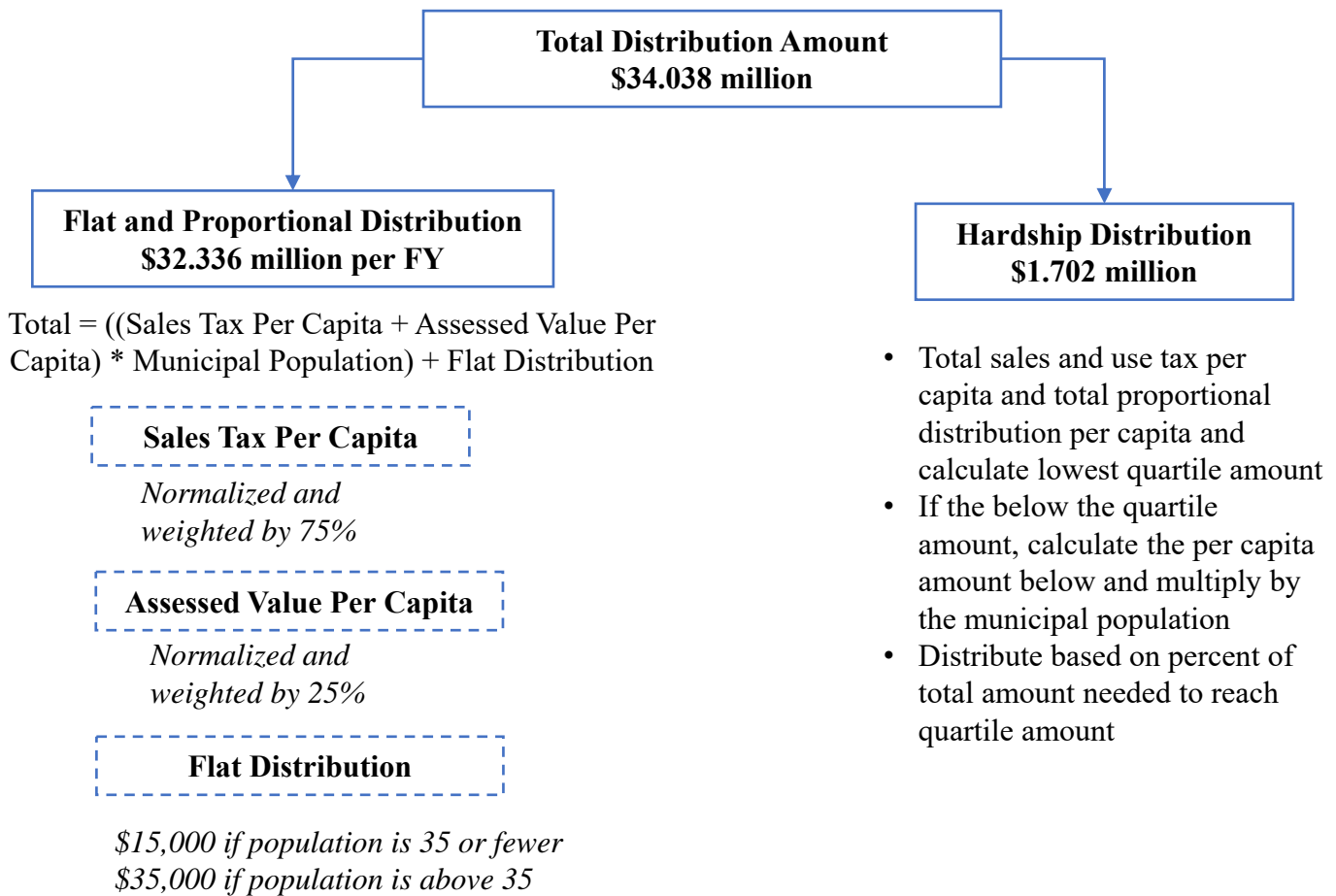
\* Percentage is equal to 2/3 of 89% plus 5.5%

\*\* Percentage is equal to 1/3 of 89% plus 5.5%

\*\*\* Variable depending on how many counties are below \$300,000 per mill

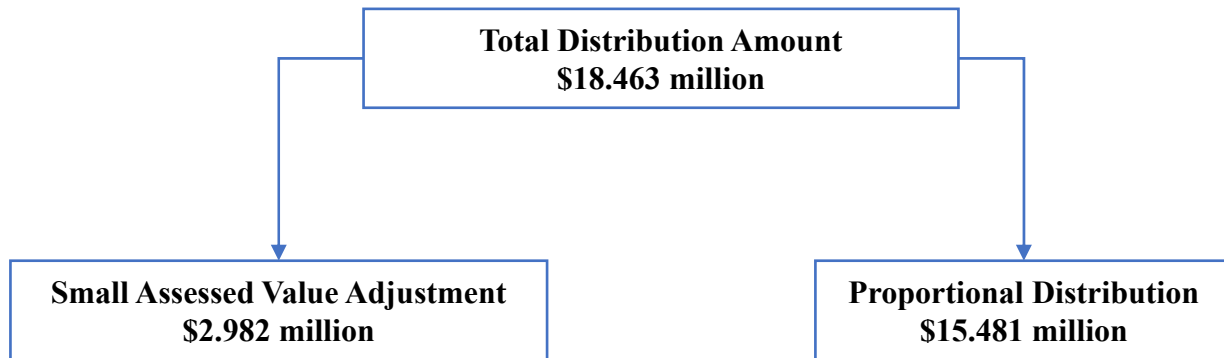
\*\*\*\* Variable depending on how much is left after distributing the Small Assessed Value Adjustment

# Fiscal Year 2021 Municipal Distribution





# Fiscal Year 2021 County Distribution



- If one mill of a county's assessed value is less than \$300,000, calculate a subsidy to make up the difference
- Multiply by 3 to provide adjustment for 3 mills
- The rest of the money goes to the Proportional Distribution.

$$\text{Total} = (\text{Sales Tax Per Capita} + \text{Assessed Value Per Capita}) * \text{CGI}$$

**Sales Tax Per Capita**

*Normalized and  
weighted by 24%*

**Assessed Value Per Capita**

*Normalized and  
weighted by 76%*

**Cost of Government Index**

$$\text{CGI} = (628 * \text{Population}) + 9,900,000$$

*Normalized*

**Impact of De-earmarking and Other Actions on Highway Funding**  
**Fiscal Years 2002-2022, including impact of 2020 Session - October 2020 CREG**

**Severance Taxes**

Severance tax decrease to Highway Fund from de-earmarking and FY 2017-18 diversion	(\$1,131,459,989)
total	<u>(\$1,131,459,989)</u>

**Federal Mineral Royalties (FMRs)**

FMR decrease to Highway Fund from de-earmarking and FY 2017-18 diversion	(\$791,228,906)
FMR decrease to Highway Fund County Roads from de-earmarking	(\$49,568,903)
total	<u>(\$840,797,809)</u>

**Fuel Tax**

Fuel tax distribution increase to Highway Fund from expiration of \$0.02 diversion to SFP	\$167,283,706
FY 2014-22 \$0.10 fuel tax distribution to Highway Fund, Ch. 49, 2013 Session Laws	\$387,457,419
total	<u>\$554,741,125</u>

**Motor Vehicle Registration Fees and Driver's License Fees**

Motor vehicle registration fee increase to Highway Fund, Ch. 210, 2017 Session Laws	\$112,639,467
Driver's license fee increase to Highway Fund, Ch. 211, 2017 Session Laws	\$16,503,573
total	<u>\$129,143,040</u>

**Direct Appropriations for highway or transportation projects**

FY 2006 GF appropriation to Highway Fund, Ch. 191, 2005 Session Laws	\$4,100,000
FY 2006 BRA appropriation to Highway Fund, Ch. 120, 2005 Session Laws	\$7,000,000
FY 2007-08 GF appropriation to Commission, Ch. 35, 2006 Session Laws	\$75,000,000
FY 2007-08 GF appropriation to Commission, Ch. 136, 2007 Session Laws	\$100,000,000
FY 2009-10 GF appropriation to Commission, Ch. 48, 2008 Session Laws	\$200,000,000
FY 2011-12 GF appropriation to Commission, Ch. 39, 2010 Session Laws	\$50,000,000
FY 2011-12 GF appropriation to Commission, Ch. 88, 2011 Session Laws	\$45,000,000
FY 2013-14 GF appropriation to Commission, Ch. 73, 2013 Session Laws	\$68,000,000
FY 2013 AML funding for highway projects, Ch. 27, 2012 Session Laws	\$30,000,000
FY 2015-16 GF appropriation to Commission, Ch. 26, 2014 Session Laws	\$46,000,000
FY 2016 S4 appropriation to to Commission, Ch. 142, 2015 Session Laws	\$2,000,000
FY 2017-18 GF appropriation to Commission, Ch. 120, 2017 Session Laws	\$2,611,949
FY 2017-18 AML funding for highway projects, Ch. 116, 2016 Session Laws	\$162,300,000
total	<u>\$792,011,949</u>

**Other Appropriations to the Department of Transportation**

FY 2005-06 GF appropriation - Salecs - Ch. 191, 2005 Session Laws	\$7,172,671
FY 2006 GF appropriation - Air services enhancement - Ch. 13, 2005 Session Laws	\$3,054,448
FY 2006 transfer from WBC - Air services enhancement - Ch. 13, 2005 Session Laws	\$160,552
FY 2006 GF appropriation - Public transit account - Ch. 150, 2005 Session Laws	\$1,000,000
FY 2007-08 GF appropriation - Wyolink - Ch. 35, 2006 Session Laws	\$35,111,340
FY 2007-08 GF appropriation - Operational services (aircraft) - Ch. 35, 2006 Session Laws	\$72,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 35, 2006 Session Laws	\$7,940,419
FY 2007-08 GF appropriation - vehicle insurance verification - Ch. 54, 2006 Session Laws	\$250,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 136, 2007 Session Laws	\$10,000,000
FY 2009-10 GF appropriation - Wyolink - Ch. 48, 2008 Session Laws	\$12,030,000
FY 2009-10 GF appropriation - Airport improvements - Ch. 48, 2008 Session Laws	\$13,502,011
FY 2009-10 GF appropriation - Airport improvements - Ch. 159, 2009 Session Laws	\$7,000,000
FY 2009-10 GF appropriation - Big Horn Basin bus service - Ch. 159, 2009 Session Laws	\$250,000
FY 2010 GF appropriation - Public transit account - Ch. 182, 2009 Session Laws	\$1,500,000
FY 2011-12 GF appropriation - Wyolink - Ch. 39, 2010 Session Laws	\$2,545,000
FY 2011-12 GF appropriation - Airport improvements - Ch. 39, 2010 Session Laws	\$13,503,711
FY 2011-12 GF appropriation - Airport improvements - Ch. 88, 2011 Session Laws	\$3,949,668
FY 2011-12 GF appropriation - Wyo. Veterans Mem. Highway - Ch. 89, 2011 Session Laws	\$5,000
FY 2013-14 GF appropriation - Wyolink - Ch. 26, 2012 Session Laws	\$1,308,380
FY 2013-14 GF appropriation - Airport improvements - Ch. 26, 2012 Session Laws	\$15,083,213
FY 2014 net GF appropriation - Wyolink - Ch. 73, 2013 Session Laws	\$747,665
FY 2015-16 GF and SIPA appropriations - Wyolink - Ch. 26, 2014 Session Laws	\$5,308,445
FY 2015-16 GF appropriation - Aeronautics - Ch. 26, 2014 Session Laws	\$16,768,321
FY 2015-16 GF appropriation - Law enforcement Ch. 26, 2014 Session Laws	\$2,000
FY 2016 GF appropriation - WyoLink dispatch consoles - Ch. 142, 2015 Session Laws	\$336,000
FY 2017-18 GF appropriation - Wyolink - Ch. 120, 2017 Session Laws	\$971,537
FY 2017-18 GF appropriation - Aeronautics - Ch. 120, 2017 Session Laws	\$5,988,550
FY 2019-20 LSRA appropriations for commercial air service - Ch. 124, 2018 Session Laws	\$15,000,000
FY 2019-20 GF appropriation - Law Enforcement - Ch. 134, 2018 Session Laws	\$160,000
FY 2019-20 S4 appropriation - WyoLink Maintenance - Ch 134, 2018 Session Laws	\$2,746,091
FY 2021-22 S4 appropriation - WyoLink Maintenance - Ch. 80, 2020 Session Laws	\$4,565,058
total	<u>\$188,032,080</u>

<b>Net Impact to Highway Funding - FY 2002-2022</b>	<b><u>(\$308,329,604)</u></b>
---	-------------------------------