

	A	B	C	L	M	N	O	R	S	T	U
1	Fiscal Profile of Traditional Funding Sources										
2											
3				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
4				House		Senate		House		Senate	
5	General Fund (GF)			Status		Status		Status		Status	
6											
7			BEGINNING BALANCE 7-1-22 (7-1-24)	\$0		\$0		\$0		\$0	
8			REVENUES								
9			2023-24 (2025-26) Estimated Revenue	\$2,869,002,607 **		\$2,869,002,607 **		\$3,047,600,000		\$3,047,600,000	
10			FY 2022 Investment Income Correction	(\$13,671,124)		(\$13,671,124)					
12			2023 Session Laws, Ch. 36 - Approp. from GF investment earnings	(\$395,276)		(\$395,276)					
13			Net Revenues Available before Transfers	\$2,854,936,207		\$2,854,936,207		\$3,047,600,000		\$3,047,600,000	
15			Transfer in from BRA - 2022 Budget, Sec 300 (2024 JAC Rec.)	\$1,044,893,089		\$1,045,143,089		\$748,655,816		\$679,887,039	
16			Net Revenues Available after Transfers	\$3,899,829,296		\$3,900,079,296		\$3,796,255,816		\$3,727,487,039	
17											
18			APPROPRIATIONS AND TRANSFERS								
19			2022 Budget Bill	(\$2,498,043,708)		(\$2,498,043,708)					
20			2023 Budget Bill	(\$380,275,893)		(\$380,275,893)					
21			Depts. of Family Services & Health ARPA Conserved GF	\$81,828,484		\$81,828,484					
22			2022 Budget Bill - Transfers to Savings	(\$77,500,000)		(\$77,500,000)					
23			2023 Budget Bill - Transfers to Savings	(\$185,458,085)		(\$185,458,085)					
24			2024 House (Senate) Rec.	(\$103,616,517)		(\$103,866,517)		(\$3,160,111,659)		(\$3,147,142,882)	
25			2024 House (Senate) Rec. - Transfers to savings	(\$290,000,000)		(\$290,000,000)		(\$60,000,000)		(\$20,000,000)	
26			2024 House (Senate) Rec. - Transfer to SIPA					(\$174,505,221)		(\$174,505,221)	
28			2024 House (Senate) Rec. - Transfers to other accounts	(\$19,251,633)		(\$19,251,633)		(\$15,800,000)		\$0	
29			2024 House (Senate) Rec. - De-appropriations ('21 & '23 Session Laws)	\$89,400,000		\$89,400,000					
30			Other Bills:								
31			2022 Budget Session	(\$152,737,482)		(\$152,737,482)					
32			2023 General Session	(\$240,231,679)		(\$240,231,679)					
33			2024 Budget Session								
34			HB 33 Mining operations-blasting requirements					(\$502,846)		(\$502,846)	
35			HB 70 Local government distributions					(\$146,250,000)		(\$146,250,000)	
36			SF 2 Legislative budget	(\$585,000)		(\$585,000)		(\$23,821,090)		(\$23,821,090)	
37			SF 47 Law enforcement retirement-contributions					(\$2,100,000)		(\$2,100,000)	
38			SF 48 Patrol, warden and investigator retirement-contributions					(\$262,000)		(\$262,000)	
39			SF 49 Judicial retirement program-contributions					(\$420,000)		(\$420,000)	
40			SF 67 Public employee retirement plan-contributions					(\$3,483,000)		(\$3,483,000)	
41			Total Other Bills 2024 Budget Session	(\$585,000)		(\$585,000)		(\$176,838,936)		(\$176,838,936)	
42			Auto. Appropriations - PWMTF Spending Policy	(\$123,357,783)		(\$123,357,783)		(\$209,000,000)		(\$209,000,000)	
43			Subtotal	(\$3,899,829,296)		(\$3,900,079,296)		(\$3,796,255,816)		(\$3,727,487,039)	
44											
45			TOTAL BALANCE AVAILABLE	\$0		\$0		\$0		\$0	
46											
48	** In accordance with W.S. 9-4-108, 2023-24 Estimated Revenue includes net realized capital losses as of June 30, 2023 of \$32,596,189.										

	A	B	C	L	M	N	O	R	S	T	U
1	Fiscal Profile of Traditional Funding Sources										
2											
3				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
4				House		Senate		House		Senate	
5	School Foundation Program (SFP)			Status		Status		Status		Status	
6											
7			BEGINNING BALANCE 7-1-22 (7-1-24)	\$100,000,000		\$100,000,000		\$693,850,875		\$693,850,875	
8			REVENUES								\$0
9			2023-24 (2025-26) Estimated Revenue	\$2,762,101,437 **		\$2,762,101,437 **		\$2,455,900,000		\$2,455,900,000	
11			2023 Budget Bill - Redirection of SFP FMRs to CSPLF	(\$219,600,000)		(\$219,600,000)					
12			2024 House (Senate) Rec. - Redirection of SFP FMRs to CSPLF Reserve					(\$200,000,000)		(\$200,000,000)	
13			Reversions and other adjustments	\$21,255,233		\$21,255,233					
14			School Foundation Program - LSO est. adj.*	\$209,900,000		\$209,900,000					
16			Net Revenues Available before Transfers	\$2,873,656,670		\$2,873,656,670		\$2,949,750,875		\$2,949,750,875	
17			W.S. 9-4-219(b) - Transfer from LSRA to SFP	\$0		\$0		\$0		\$0	
18			2023 Budget Bill - Transfer to SCCA	(\$327,126,901)		(\$327,126,901)					
19			2024 House (Senate) Rec. - Transfer to Large School Cap. Con. Holding Account					(\$200,000,000)		\$0	
20			Net Revenues Available	\$2,546,529,769		\$2,546,529,769		\$2,749,750,875		\$2,949,750,875	
21											
22			APPROPRIATIONS								
23			School Foundation Program	(\$1,736,310,422)		(\$1,736,310,422)		(\$1,863,310,635)		(\$1,863,310,635)	
24			Education - School Finance / COPs, assessment, perf. data	(\$29,179,870)		(\$29,179,870)		(\$17,183,639)		(\$17,183,639)	
25			State Const. Dept., School Fac. Div. - Major Maintenance					(\$176,112,379)		(\$176,112,379)	
26			State Const. Dept., School Fac. Div. - Capital Construction - House (Senate)					(\$188,603,401)		(\$186,704,411)	
37			All Other Agency Budgets House (Senate)	(\$34,460,421)		(\$34,460,421)		(\$71,425,786)		(\$54,756,597)	
38			Other Bills:								
39			2022 Budget Session	(\$938,756)		(\$938,756)					
40			2023 General Session (ECA and 2023 Laws Ch. 164)	(\$57,650,000)		(\$57,650,000)					
42			2024 Budget Session								
43			SF 2 Legislative budget					(\$500,000)		(\$500,000)	
44			SF 67 Public employee retirement plan-contributions					(\$6,825,000)		(\$6,825,000)	
45			Total Other Bills 2024 Budget Session	\$0		\$0		(\$7,325,000)		(\$7,325,000)	
46			Auto. appropriations to CSPLF Spending Policy Res. Acct.	\$0		\$0		\$0		\$0	
47			Subtotal	(\$1,858,539,469)		(\$1,858,539,469)		(\$2,323,960,840)		(\$2,305,392,661)	
48											
49			TOTAL BALANCE AVAILABLE	\$687,990,300		\$687,990,300		\$425,790,035		\$644,358,214	
50											
51	* Amounts reflect LSO's estimates using most recent data available for the K-12 model variables and calculations reflecting current law, including impacts of legislative actions during the 2023 General Session and ad valorem revenue informed by January 2024 CREG estimates for FY 2024. By statute, (W.S. 21-13-310(d)) ad valorem revenue to local school districts are dependent upon local estimates of ad valorem tax revenue for the current school year.										
54				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
55				House		Senate		House		Senate	
56	School Capital Construction Account (SCCA)			Status		Status		Status		Status	
57											
58			BEGINNING BALANCE 7-1-22	\$15,316,172		\$15,316,172					
59			REVENUES								
60			2023-24 Estimated Revenue	\$10,686,785 **		\$10,686,785 **					
61			Reversions and other adjustments	\$23,110,999		\$23,110,999					
62			Major Maintenance Actual Expenditure Adjustment								
63			Net Revenues Available before Transfers	\$49,113,956		\$49,113,956					
64			2022 Budget Bill - Transfer from SFP Res. Acct.	\$4,033,840		\$4,033,840					
65			2023 Budget Bill - Transfer from SFP	\$327,126,901		\$327,126,901					
66			Net Revenues Available after Transfers	\$380,274,697		\$380,274,697					
67											
68			APPROPRIATIONS								
69			Major Maintenance	(\$158,965,715)		(\$158,965,715)					
70			Operations, Engineering & Technical	(\$8,334,299)		(\$8,334,299)					
71			2022 Budget Bill - Capital Construction	(\$77,776,152)		(\$77,776,152)					
72			2023 Budget Bill - Capital Construction and Major Maintenance	(\$129,337,956)		(\$129,337,956)					
73			Subtotal	(\$374,414,122)		(\$374,414,122)					
74											
75			TOTAL BALANCE AVAILABLE	\$5,860,575		\$5,860,575					
76											
77				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
78				House		Senate		House		Senate	
79	School Foundation Program Reserve Account (SFPRA)			Status		Status		Status		Status	
80											
81			BEGINNING BALANCE 7-1-22 (7-1-24)	\$50,438,160		\$50,438,160		\$67,700,043		\$67,700,043	
82			REVENUES								
83			2023-24 (2025-26) Estimated Revenue	\$119,550,829		\$119,550,829					
84			Net Revenues Available before Transfers	\$169,988,989		\$169,988,989		\$67,700,043		\$67,700,043	
85			2023 Budget Bill - Transfer from School MM Subaccount	\$60,549,214		\$60,549,214					
86			2023 Budget Bill - Transfer from SIPA	\$14,690,596		\$14,690,596					
87			2023 Budget Bill - Transfer from LSRA	\$45,951,141		\$45,951,141					
88			Net Revenues Available after Transfers	\$291,179,940		\$291,179,940		\$67,700,043		\$67,700,043	
89											
90			APPROPRIATIONS								
91			2022 Budget Bill - Transfer to School CapCon	(\$4,033,840)		(\$4,033,840)					
92			2023 Budget Bill - Transfer to CSPLF RA	(\$219,446,057)		(\$219,446,057)					
93			Subtotal	(\$223,479,897)		(\$223,479,897)		\$0		\$0	
94											
95			TOTAL BALANCE AVAILABLE	\$67,700,043		\$67,700,043		\$67,700,043		\$67,700,043	
96											
97	** In accordance with W.S. 9-4-108, 2023-24 Estimated Revenue includes net realized capital losses as of June 30, 2023 of \$104,773 in the SFP and \$5,215 in the SCCA.										

	A	B	C	L	M	N	O	R	S	T	U
1	Fiscal Profile of Other Sources of Funds										
2											
3	The statutory purposes of the spending policy amounts (SPA), in descending order of importance, are:										
4	(i) Consistent, sustainable flow of earnings for expenditure over time;										
5	(ii) Protection of the corpus of the permanent funds against inflation; and										
6	(iii) To the extent practicable, increases in earnings available for expenditure to offset effects of inflation.										
7											
8											
9											
10	PWMTF Spending Policy Reserve Account										
11											
12	BEGINNING BALANCE 7-1-22 (7-1-24)										
13	REVENUES										
14	2023-24 (2025-26) Investment income										
15	2023 Budget Bill - Transfer from LSRA										
16	2024 House (Senate) Rec. - Transfer from General Fund										
17	Auto. Appropriations from GF										
18	Net Revenues Available										
19											
20	APPROPRIATIONS										
21	Auto. Appropriation to GF										
22	Auto. Appropriation to SIPA										
23	Auto. Appropriation to PWMTF corpus										
24	Subtotal										
25											
26	TOTAL BALANCE AVAILABLE										
27											
28											
29											
30	CSPLF Spending Policy Reserve Account										
31											
32	BEGINNING BALANCE 7-1-22 (7-1-24)										
33	REVENUES										
34	2023-24 (2025-26) Investment income										
35	2023 Budget Bill - Transfer from LSRA										
36	2023 Budget Bill - Transfer from SFP Res. Acct.										
37	2024 House (Senate) Rec. - Transfer from School Foundation Program										
38	Auto. Appropriations from SFP FMRs										
39	Net Revenues Available										
40											
41	APPROPRIATIONS										
42	Auto. Appropriation to CSLIA/SFP										
43	Auto. Appropriation to CSPLF corpus										
44	Subtotal										
45											
46	TOTAL BALANCE AVAILABLE										
47											
48											
49											
50	American Rescue Plan Act Fund (ARPA)										
51											
52	BEGINNING BALANCE 7-1-22 (7-1-24)										
53	2023 Session de-appropriations (2022 Session Laws)										
55	anticipated reversions										
56	REVENUES										
57	Net Revenues Available										
58											
59	APPROPRIATIONS										
60	2023 General Session										
62	Subtotal										
63											
64	TOTAL BALANCE AVAILABLE										
65											
66	* Appropriations are reduced to the extent that appropriations exceed available ARPA funds.										
67	** In accordance with W.S. 9-4-108, investment income includes net realized capital losses as of June 30, 2023 of \$157,114 in the PWMTF Spending Policy Reserve Account and \$95,052 in the CSPLF Spending Policy Reserve Account.										

	A	B	C	L	M	N	O	R	S	T	U
1	Fiscal Profile of Other Sources of Funds										
2				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
3				House		Senate		House		Senate	
4	Water Development Account I			Status		Status		Status		Status	
5											
6			BEGINNING BALANCE 7-1-22 (7-1-24)	\$47,352,400		\$47,352,400		\$27,039,829		\$27,039,829	
7			REVENUES								
8			2023-24 (2025-26) Estimated Revenue	\$46,047,605 **		\$46,047,605 **		\$44,595,000		\$44,595,000	
9			2022 Session Laws, Ch. 93 - Transfer to Water Dev. Acct. II	(\$7,000,000)		(\$7,000,000)					
10			2023 Session Laws, Ch. 180 - Transfer to Water Dev. Acct. II	(\$11,200,000)		(\$11,200,000)					
11			2023 Session Laws, Ch. 186 - Transfers from General Fund	\$6,311,957		\$6,311,957					
12			2024 House (Senate) Rec. - Transfer from General Fund	\$16,911,633		\$16,911,633					
13			Reversions and other adjustments	\$2,086,931		\$2,086,931					
14			Net Revenues Available	\$100,510,526		\$100,510,526		\$71,634,829		\$71,634,829	
15											
16			APPROPRIATIONS								
17			2022 Budget Bill	(\$26,551,125)		(\$26,551,125)					
18			2024 House (Senate) Rec.					(\$29,961,600)		(\$29,961,600)	
19			Other Bills:								
20			2022 Budget Session	(\$6,127,812) *		(\$6,127,812) *					
21			2023 General Session	(\$40,791,760)		(\$40,791,760)					
22			Subtotal	(\$73,470,697)		(\$73,470,697)		(\$29,961,600)		(\$29,961,600)	
23											
24			TOTAL BALANCE AVAILABLE	\$27,039,829		\$27,039,829		\$41,673,229		\$41,673,229	
25											
26	* Includes reduced appropriations of \$5,591,150 for qualifying ARPA projects (2022 Session Laws, Ch. 93).										
27											
28				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
29				House		Senate		House		Senate	
30	Water Development Account II			Status		Status		Status		Status	
31											
32			BEGINNING BALANCE 7-1-22 (7-1-24)	\$58,447,485		\$58,447,485		\$1,616,014		\$1,616,014	
33			REVENUES								
34			2023-24 (2025-26) Estimated Revenue	\$9,834,979 **		\$9,834,979 **		\$8,910,000		\$8,910,000	
35			2022 Session Laws, Ch. 93 - Transfer from Water Dev. Acct. I	\$7,000,000		\$7,000,000					
36			2023 Session Laws, Ch. 180 - Transfer from Water Dev. Acct. I	\$11,200,000		\$11,200,000					
37			Reversions and other adjustments	\$567,505		\$567,505					
38			Net Revenues Available	\$87,049,969		\$87,049,969		\$10,526,014		\$10,526,014	
39											
40			APPROPRIATIONS								
41			Other Bills:								
42			2022 Budget Session	(\$18,641,805)		(\$18,641,805)					
43			2023 General Session	(\$66,792,150)		(\$66,792,150)					
44			Subtotal	(\$85,433,955)		(\$85,433,955)		\$0		\$0	
45											
46			TOTAL BALANCE AVAILABLE	\$1,616,014		\$1,616,014		\$10,526,014		\$10,526,014	
47											
48				BY 23-24		BY 23-24		BY 25-26		BY 25-26	
49				House		Senate		House		Senate	
50	Water Development Account III			Status		Status		Status		Status	
51											
52			BEGINNING BALANCE 7-1-22 (7-1-24)	\$25,407,336		\$25,407,336		\$55,112,212		\$55,112,212	
53			REVENUES								
54			2023-24 (2025-26) Estimated Revenue	\$7,583,833 **		\$7,583,833 **		\$5,950,000		\$5,950,000	
55			2023 Session Laws, Ch. 180 - Transfer from General Fund	\$30,000,000		\$30,000,000					
56			2023 Session Laws, Ch. 186 - Transfer from General Fund	\$16,688,043		\$16,688,043					
57			Reversions and other adjustments								
58			Net Revenues Available	\$79,679,212		\$79,679,212		\$61,062,212		\$61,062,212	
59											
60			APPROPRIATIONS								
61			Other Bills:								
62			2022 Budget Session	(\$24,147,000)		(\$24,147,000)					
63			2023 General Session	(\$420,000)		(\$420,000)					
64			Subtotal	(\$24,567,000)		(\$24,567,000)		\$0		\$0	
65											
66			TOTAL BALANCE AVAILABLE	\$55,112,212		\$55,112,212		\$61,062,212		\$61,062,212	
67											
68	** In accordance with W.S. 9-4-108, 2023-24 Estimated Revenue includes net realized capital losses as of June 30, 2023 of \$35,848 in Water Development Account I, \$18,110 in Water Development Account II and \$70,854 in Water Development Account III.										