2011 Budget Fiscal Data Book

Revenue Forecast Process

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CREG Report

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Mineral Tax History

Prepared in January, 2011 by the
Wyoming Legislative Service Office

WYOMING STATE LEGISLATURE
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January 27, 2011

To: Members, 61st Wyoming Legislature

From: LSO Budget/Fiscal

Subject: Fiscal Databook

This book is intended to provide a range of fiscal and budget data in a condensed format. It is not intended to be a substitute for detailed analysis of any single component of the state's finances. The information provided here is primarily historical, but does contain data on the 2011-2012 budget, current through the 2010 Legislative Session.

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

REVENUES SECTION

CREG

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

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

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

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

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

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

CREG REPORT

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

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

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

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

OTHER REVENUES

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

Summary Matrix of Major Revenue Sources

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

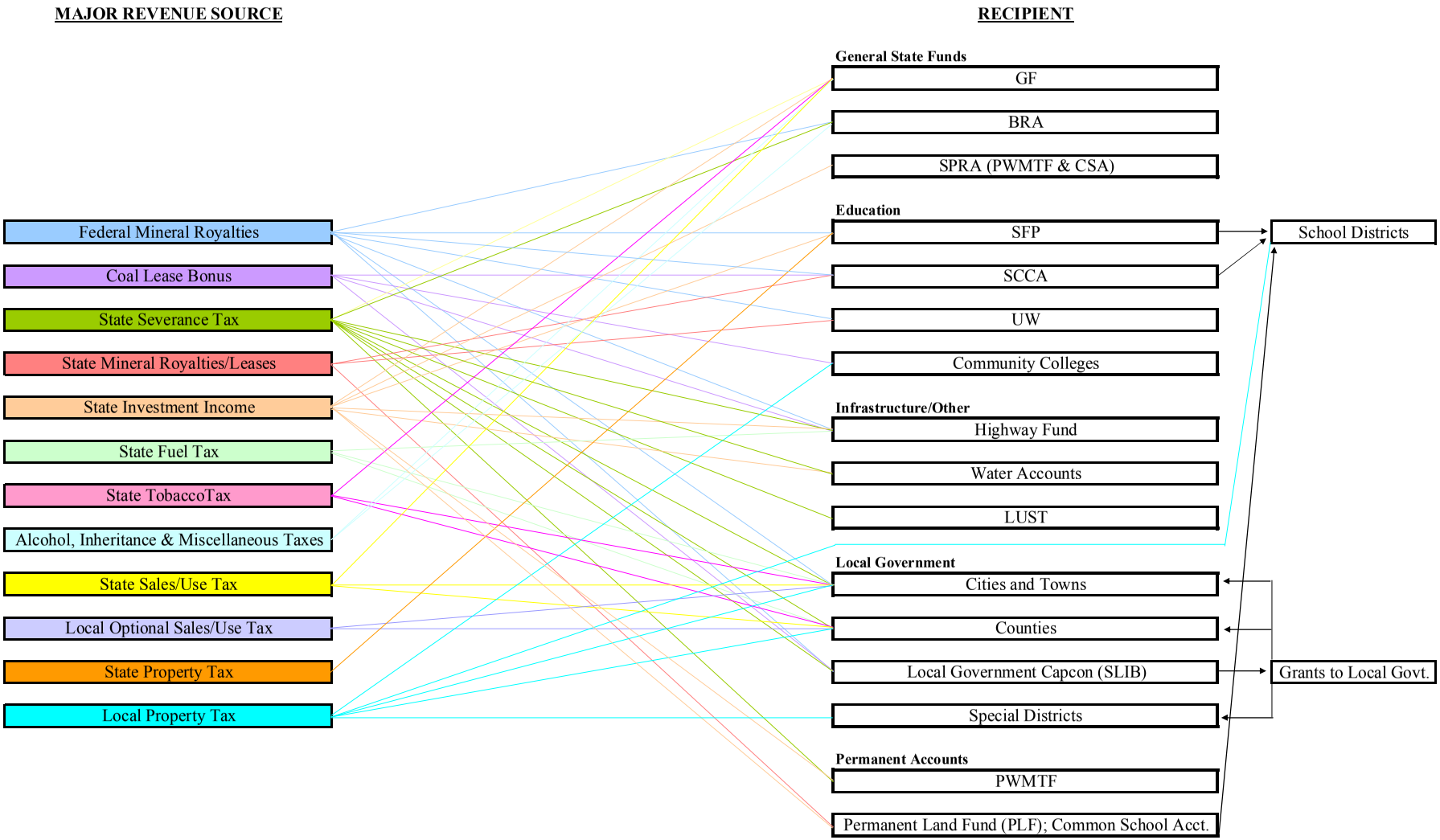
Notes:

The following revenue sources have been intentionally omitted:

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

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

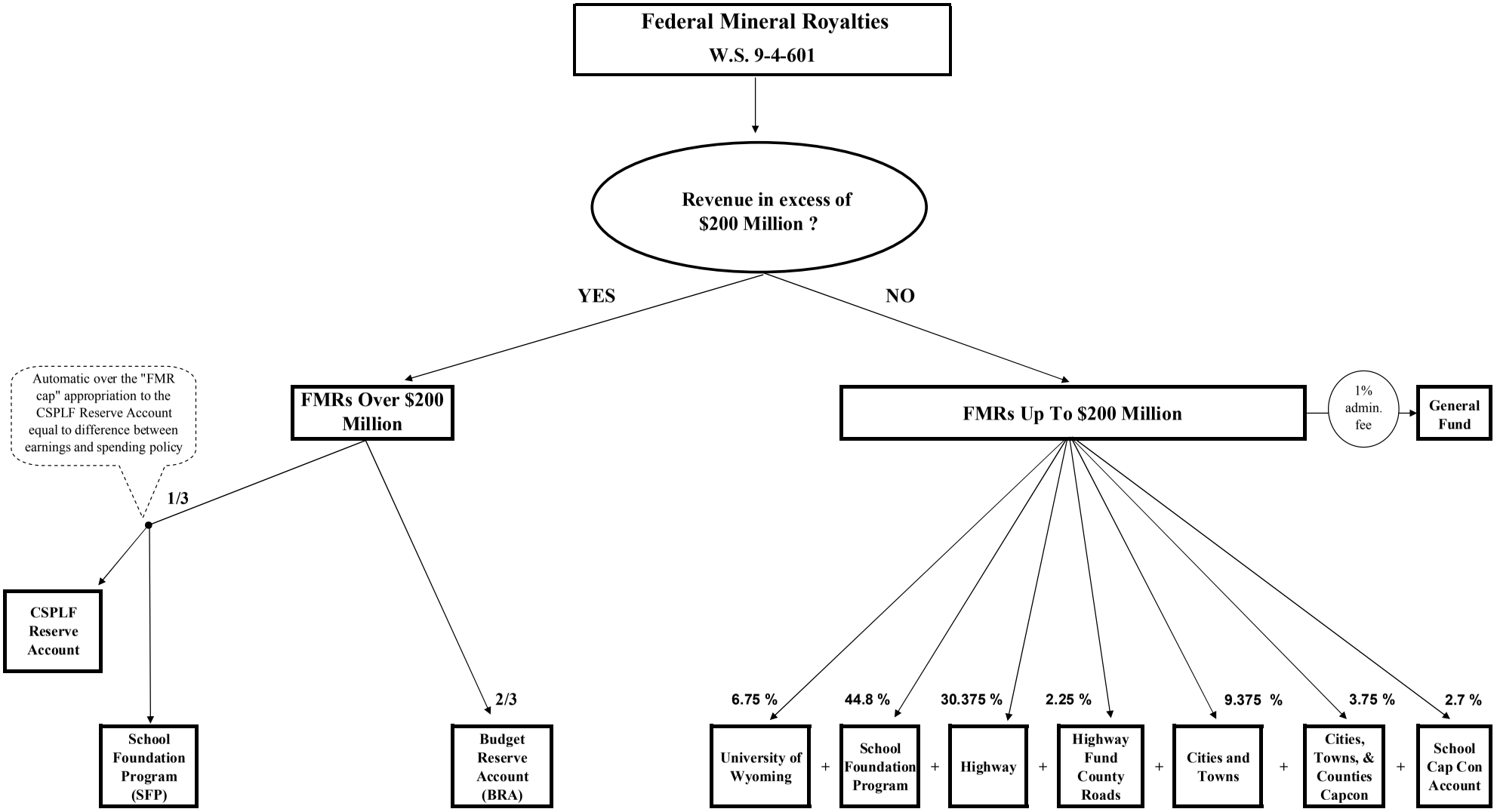
Summary Flow Chart of Major Revenue Sources



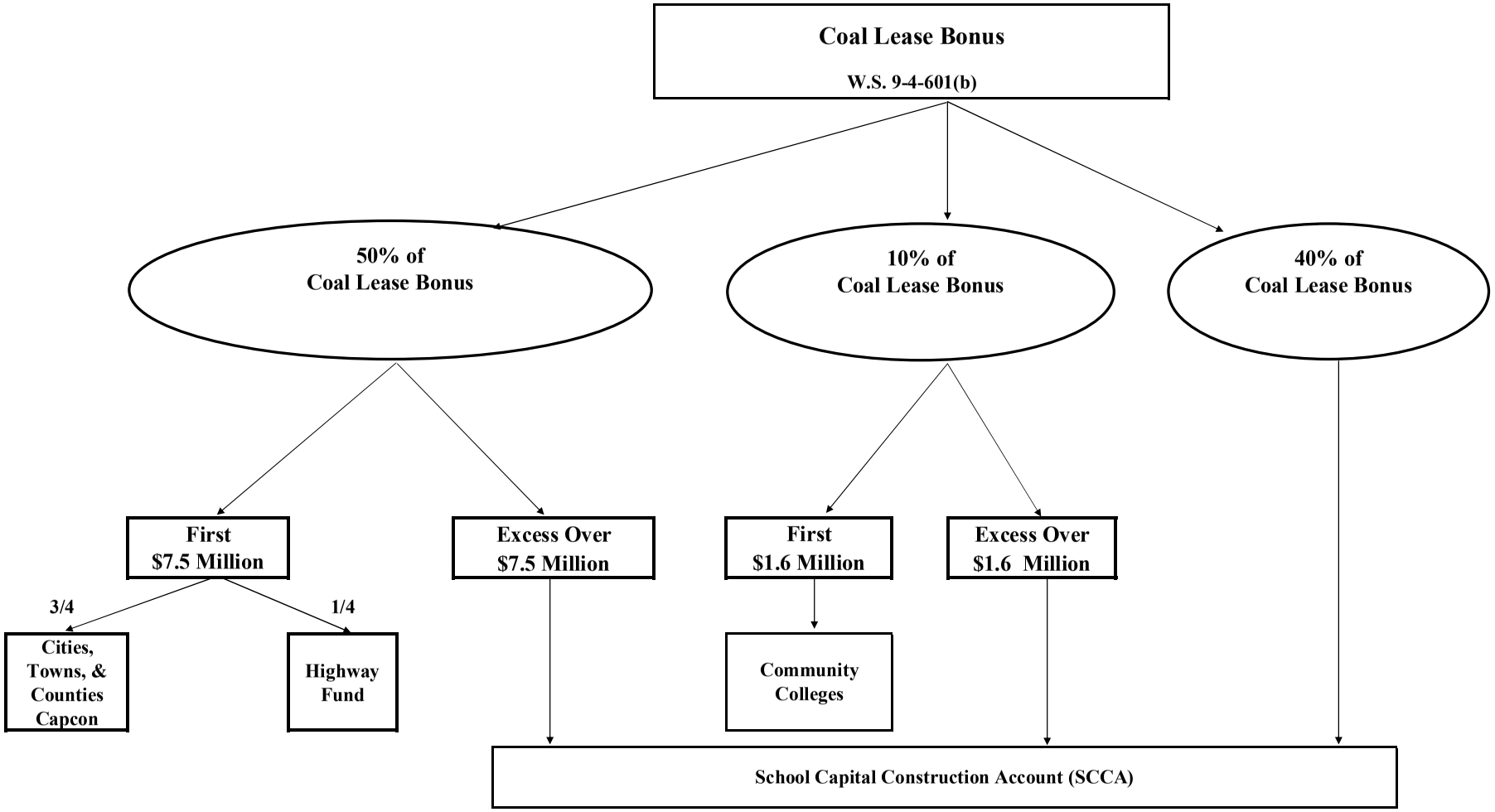
Notes:

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

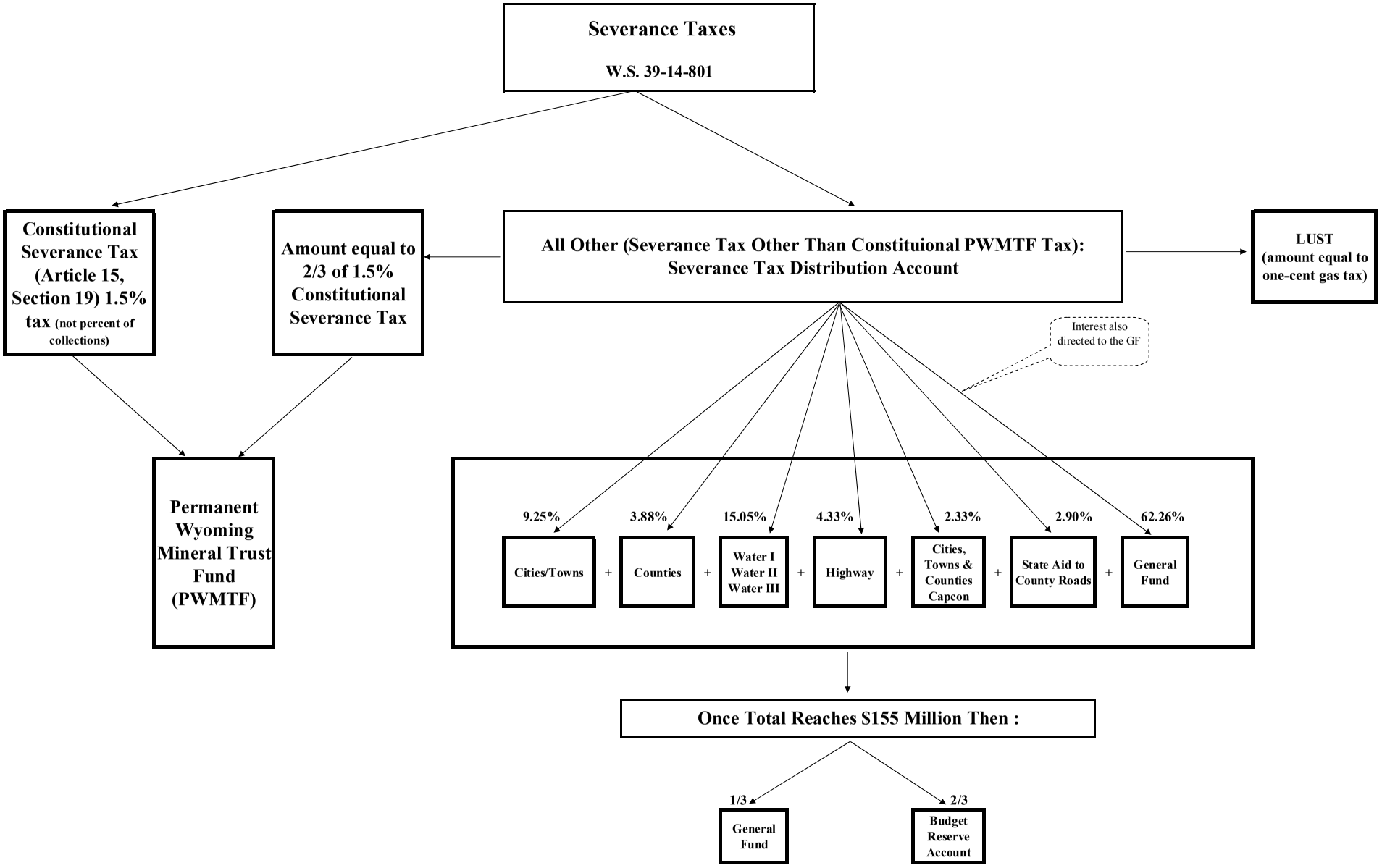
Distribution of Federal Mineral Royalties (FMRs): "Current Law"



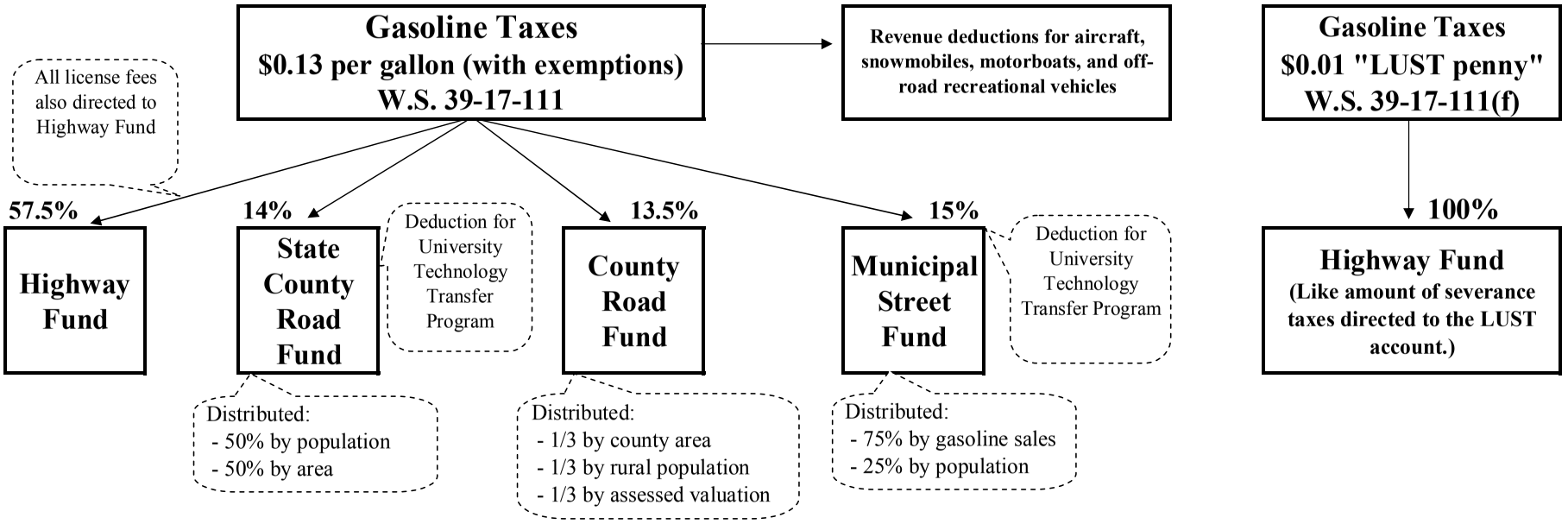
Distribution of Coal Lease Bonuses: "Current Law"

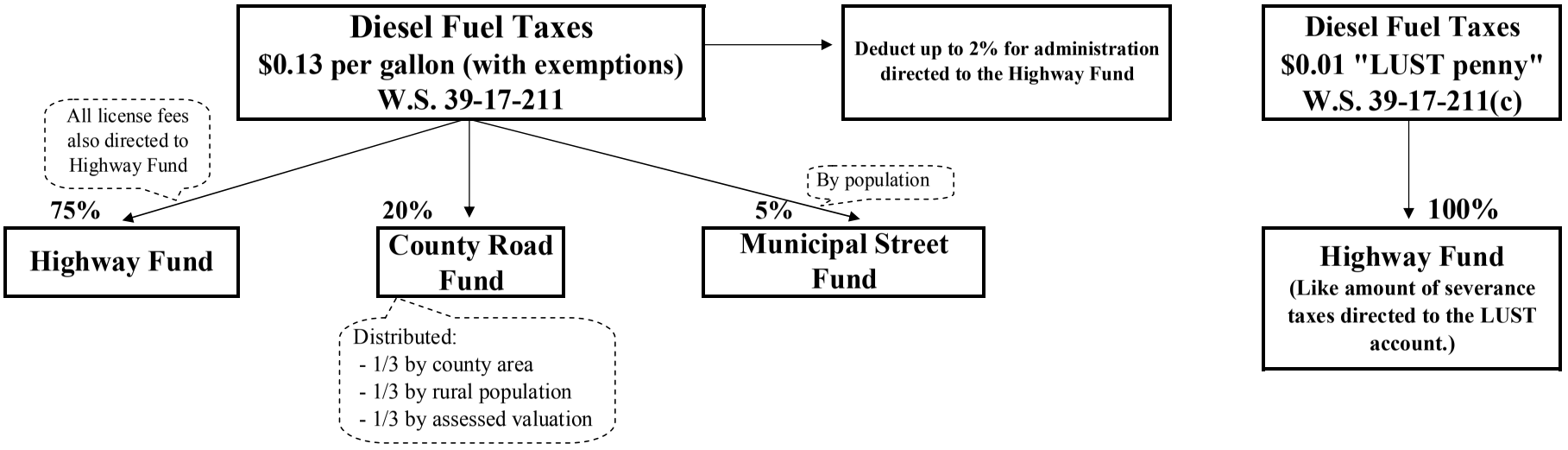


Distribution of Severance Taxes: "Current Law"

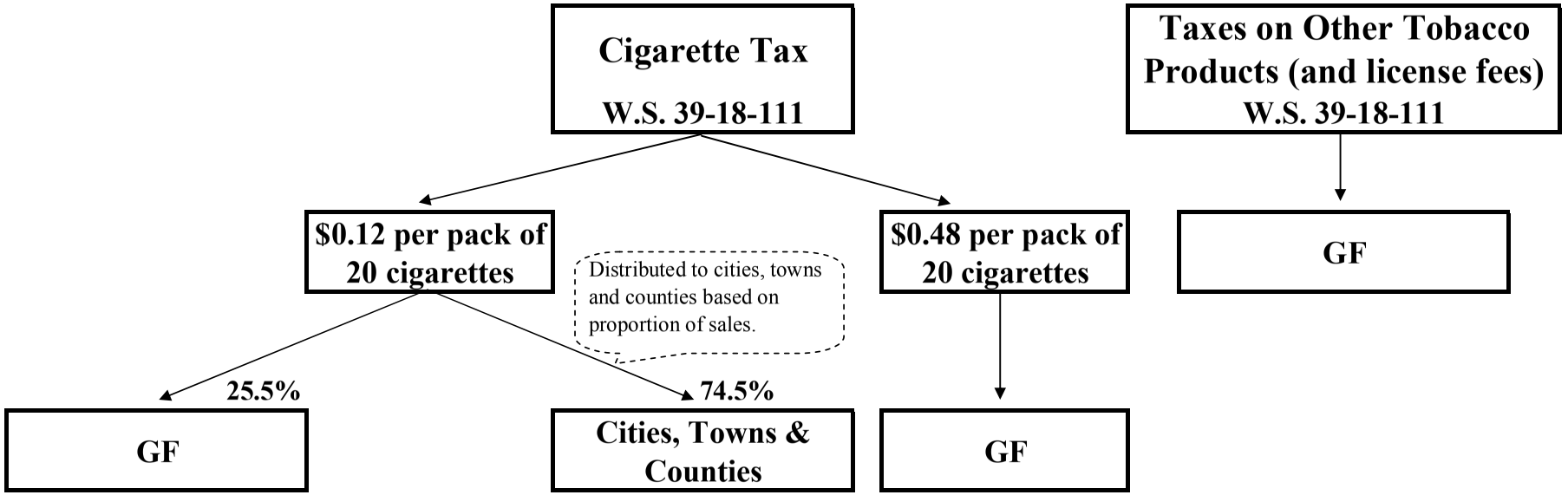


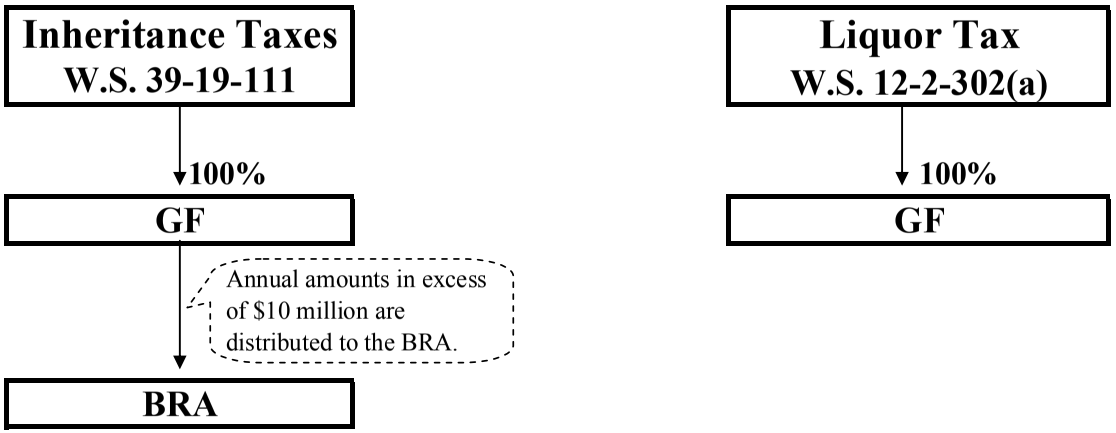
Distribution of Revenue by Source: Fuel Taxes



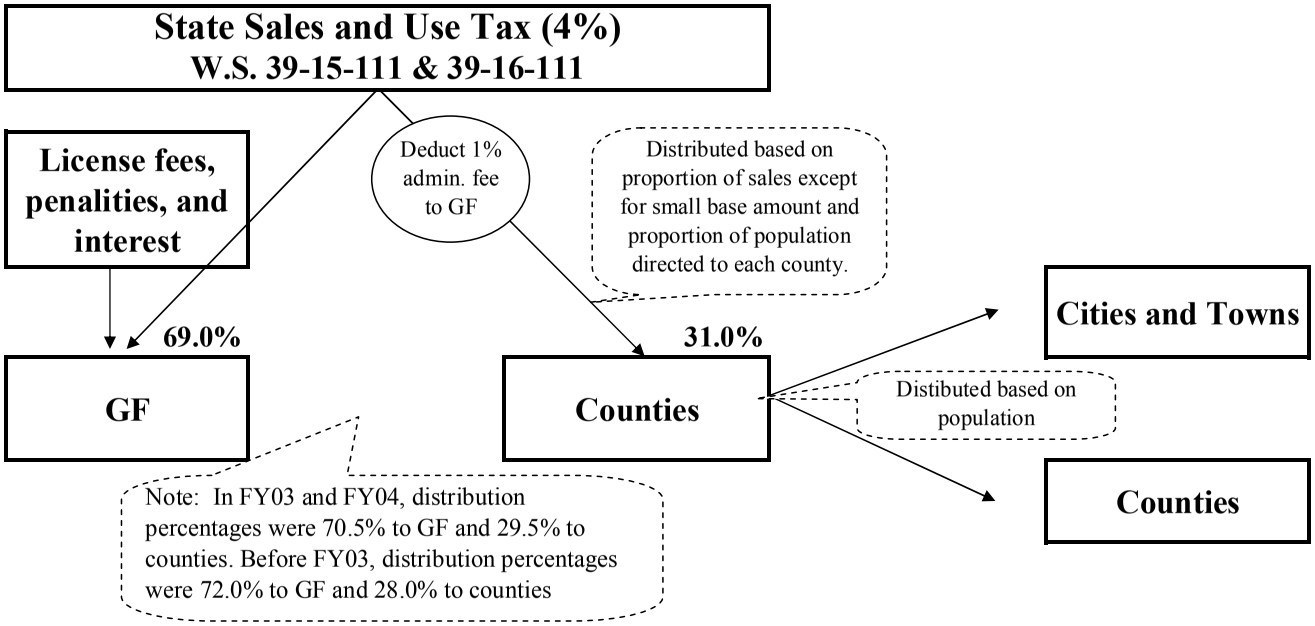


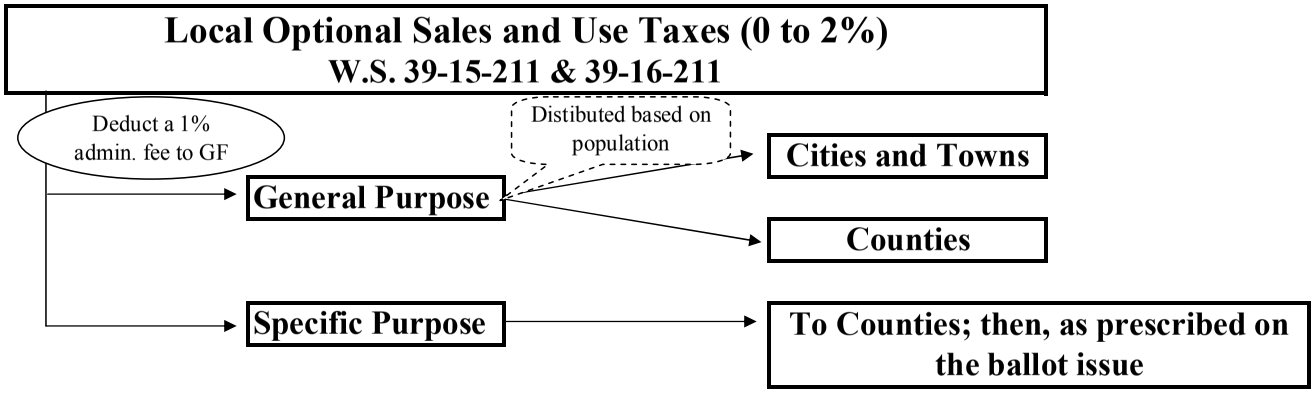
Distribution of Revenue by Source: Tobacco, Liquor, Inheritance Taxes





Distribution of Revenue by Source: Sales Taxes



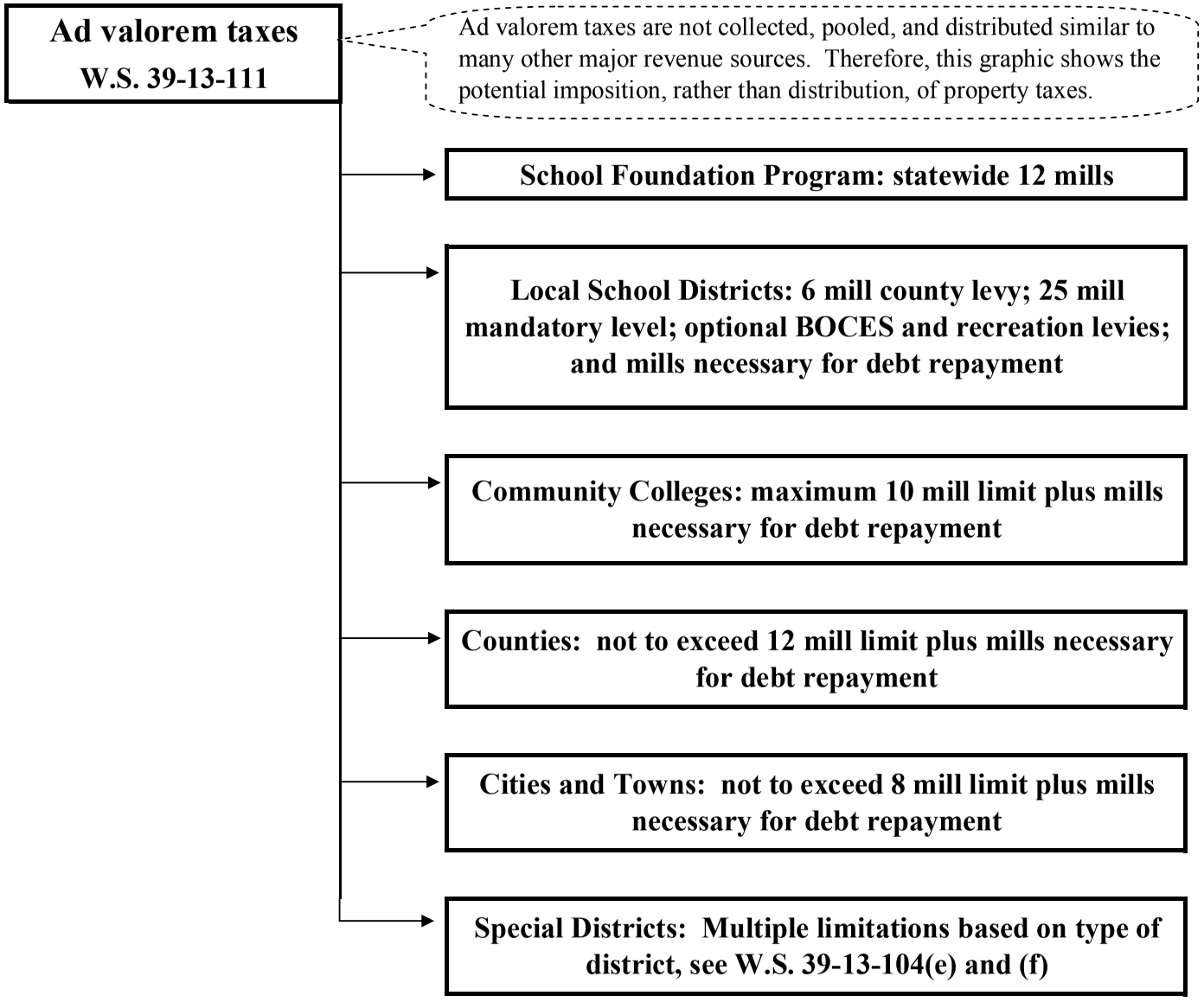


Notes:

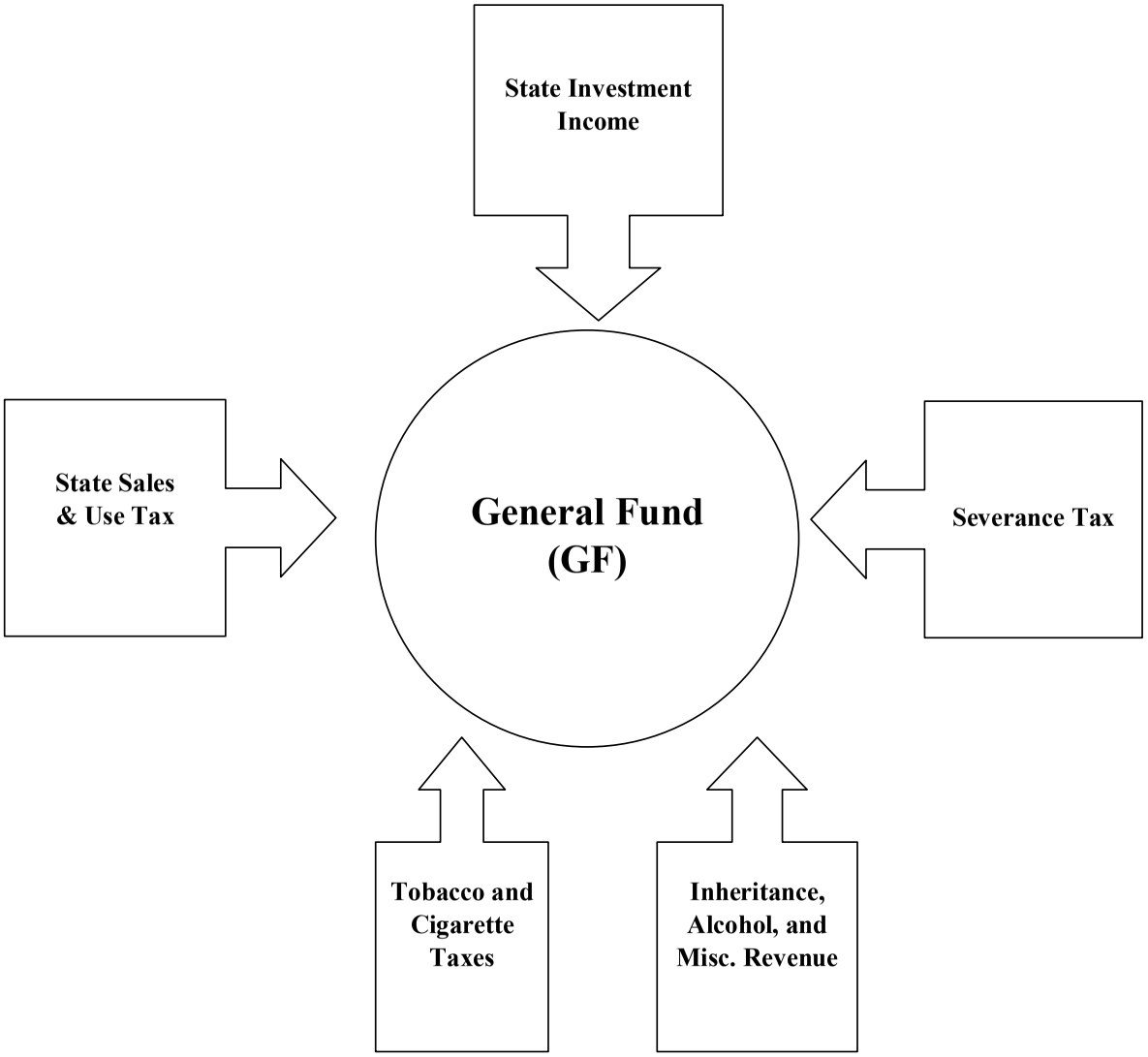
1) **Distribution of lodging taxes excluded.**

2) **Distribution related to impact assistance payments and other special consideration, not included.**

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

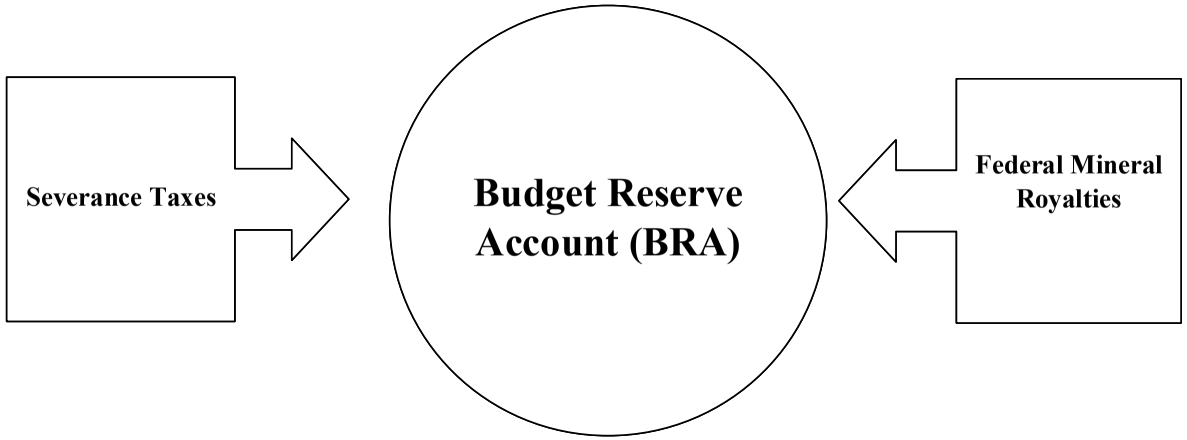


Distribution of Major Revenue by Recipient: General Fund



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

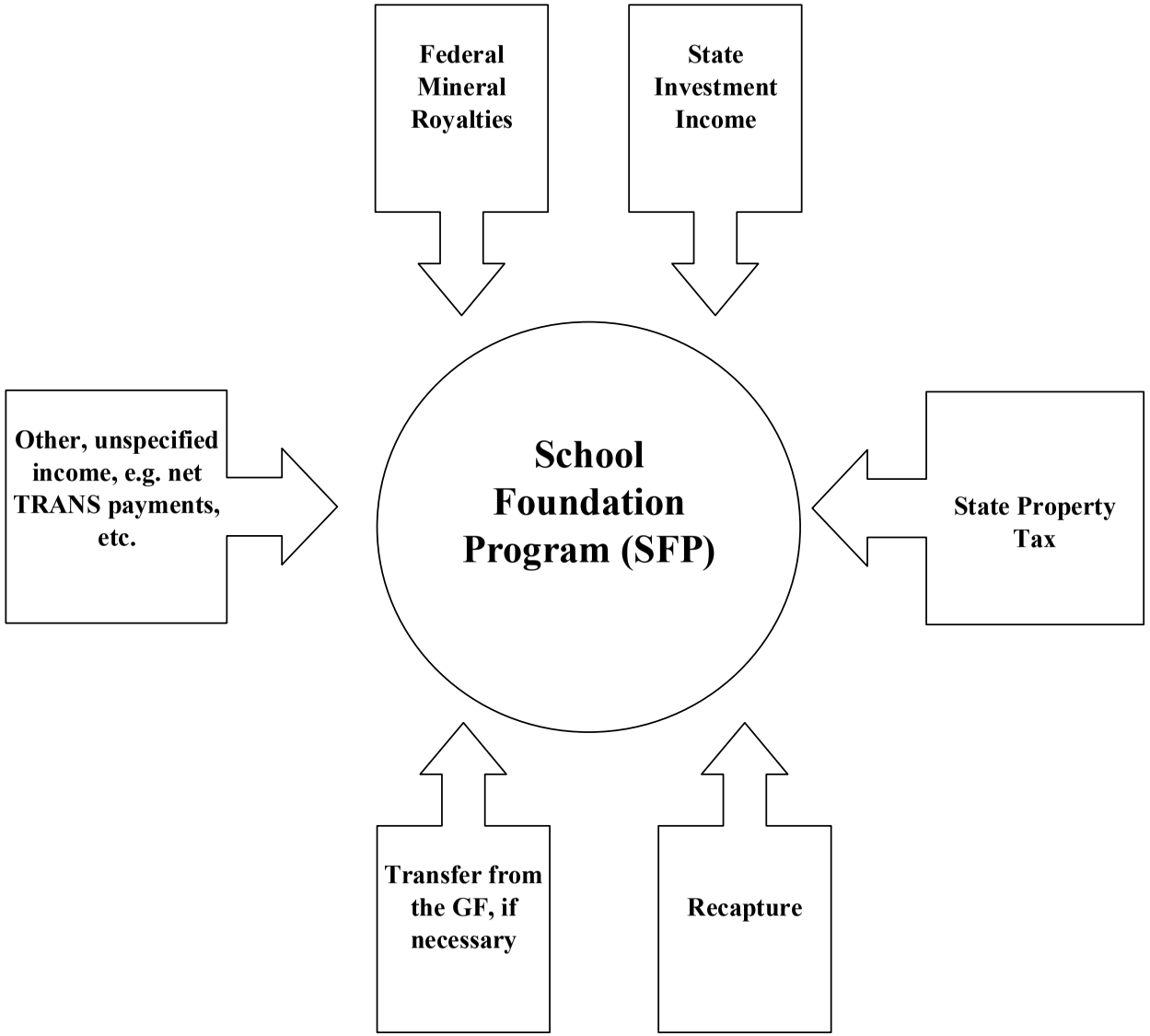
Distribution of Major Revenue by Recipient: Budget Reserve Account and Water Development Accounts



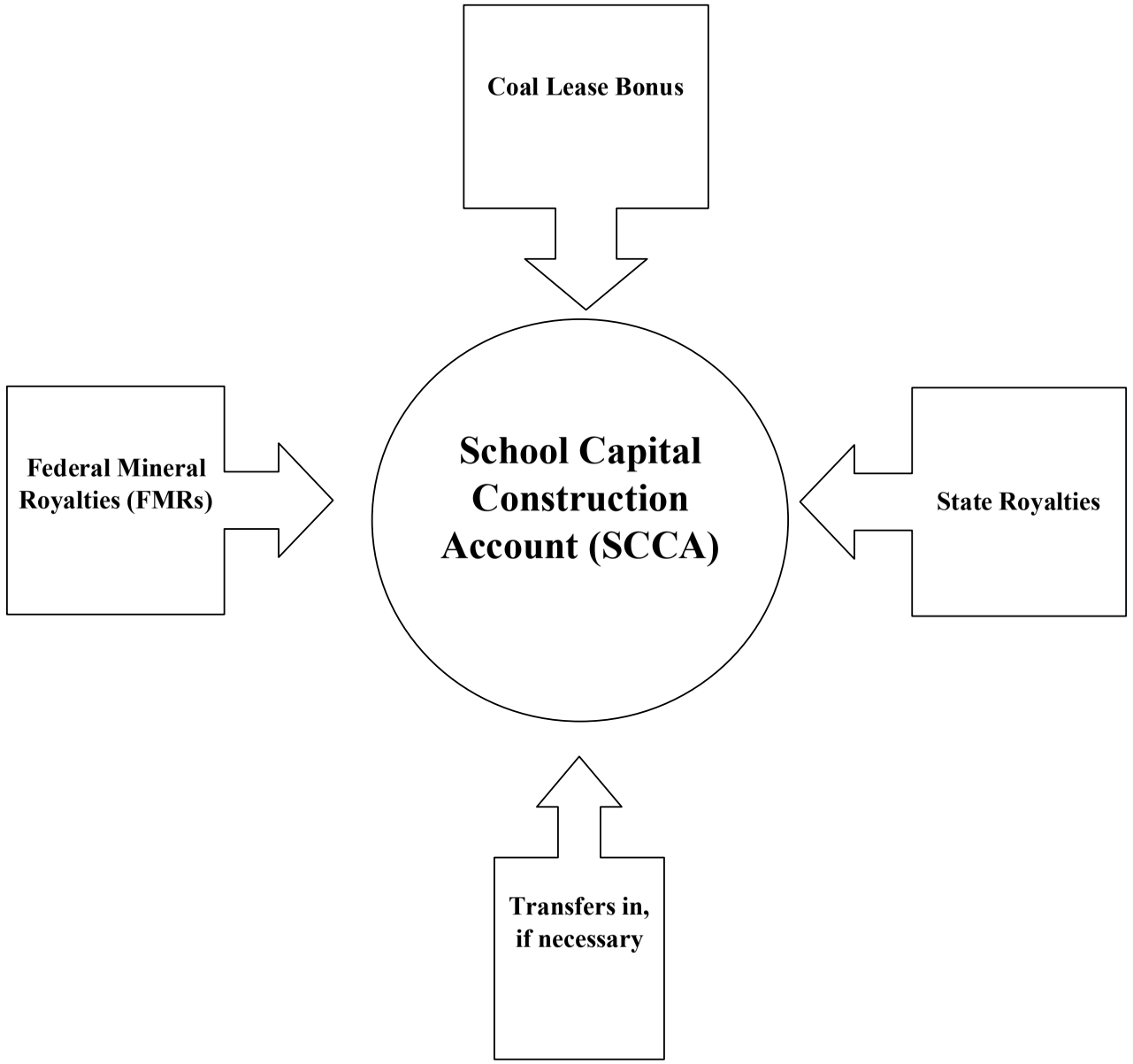
Note:

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

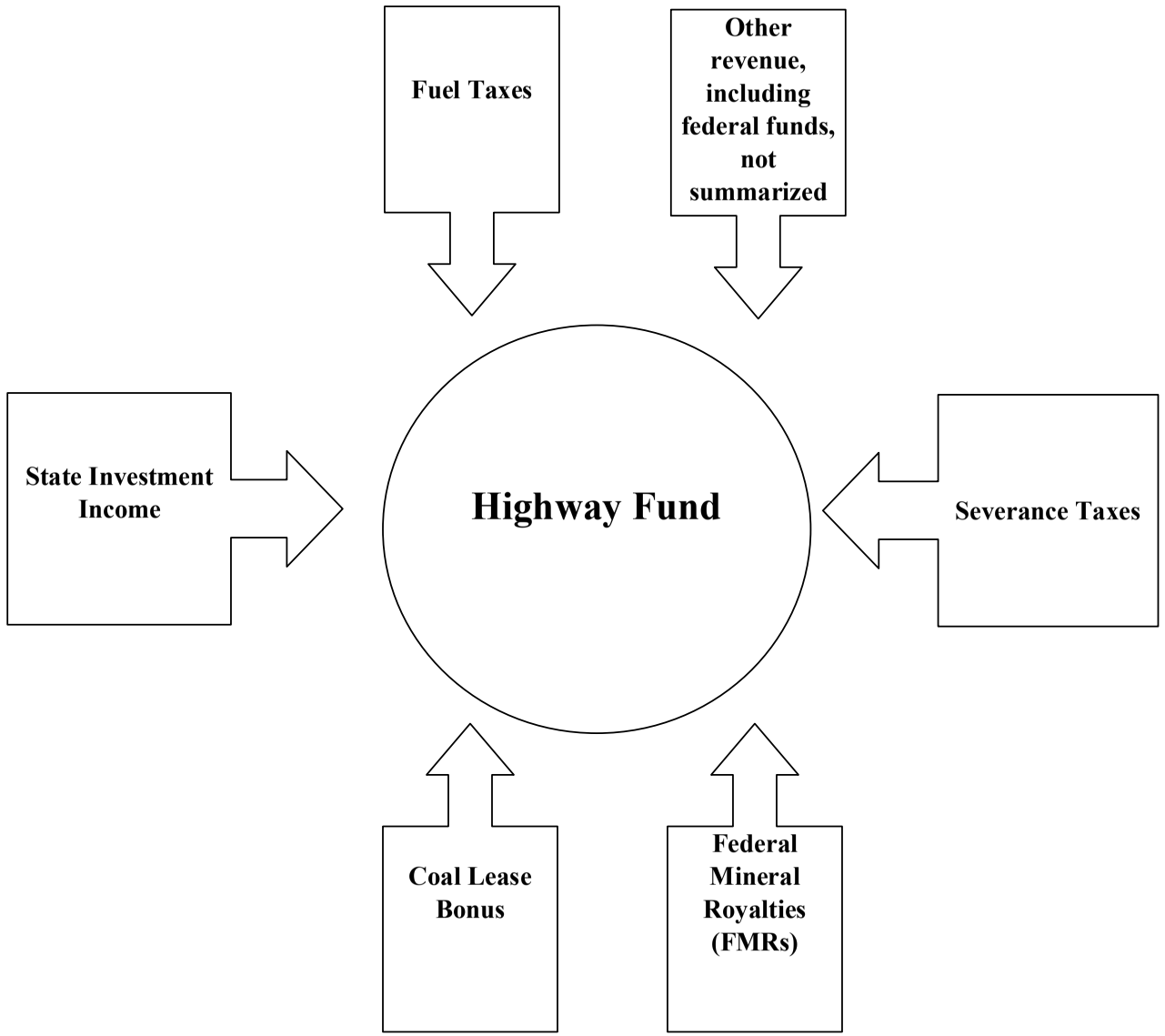
Distribution of Major Revenue by Recipient: School Foundation Program



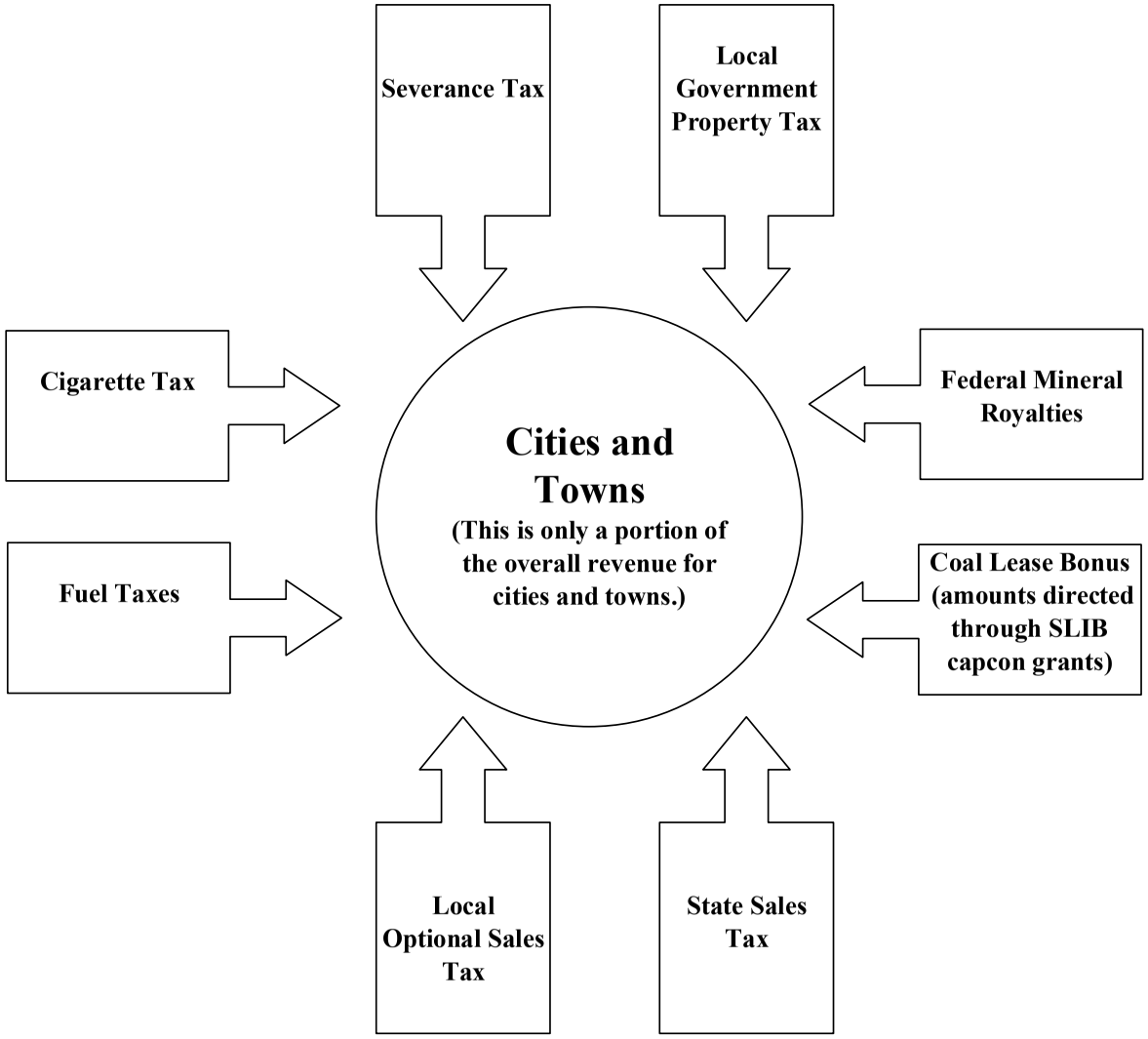
Distribution of Major Revenue by Recipient: School Capital Construction Account



Distribution of Major Revenue by Recipient: Highway Fund

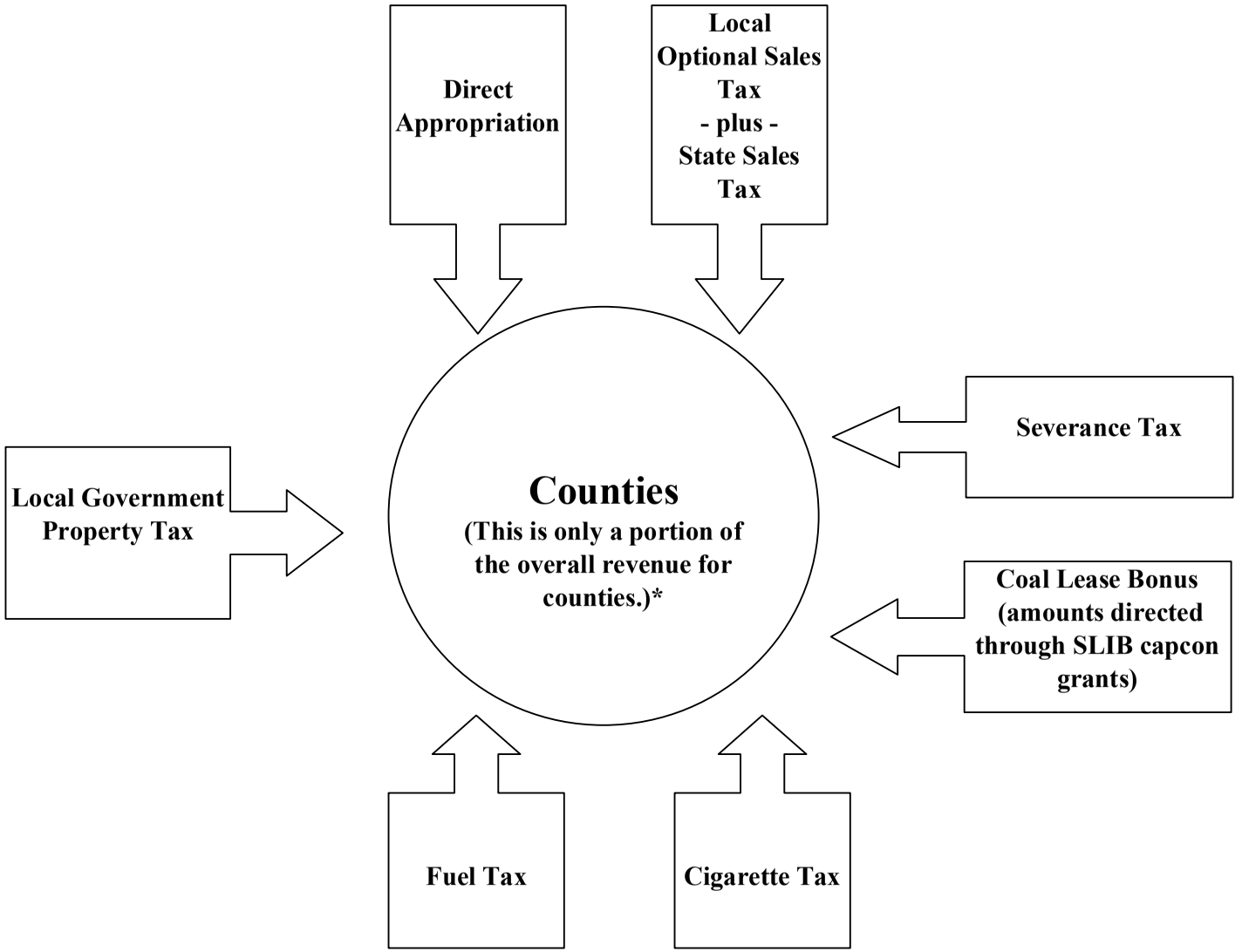


Distribution of Major Revenue by Recipient: Cities and Towns



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

Distribution of Major Revenue by Recipient: Counties

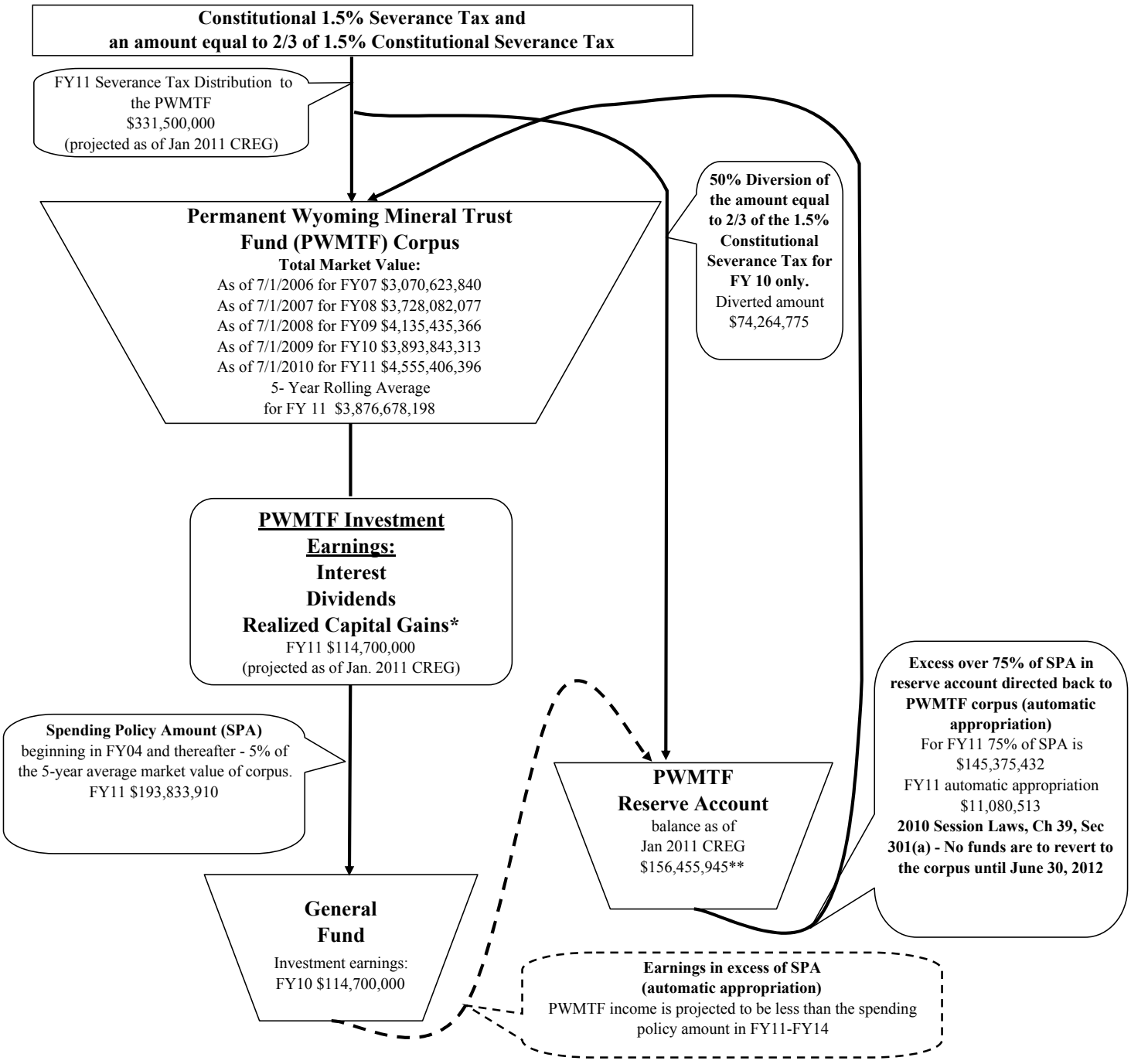


Notes:

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

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

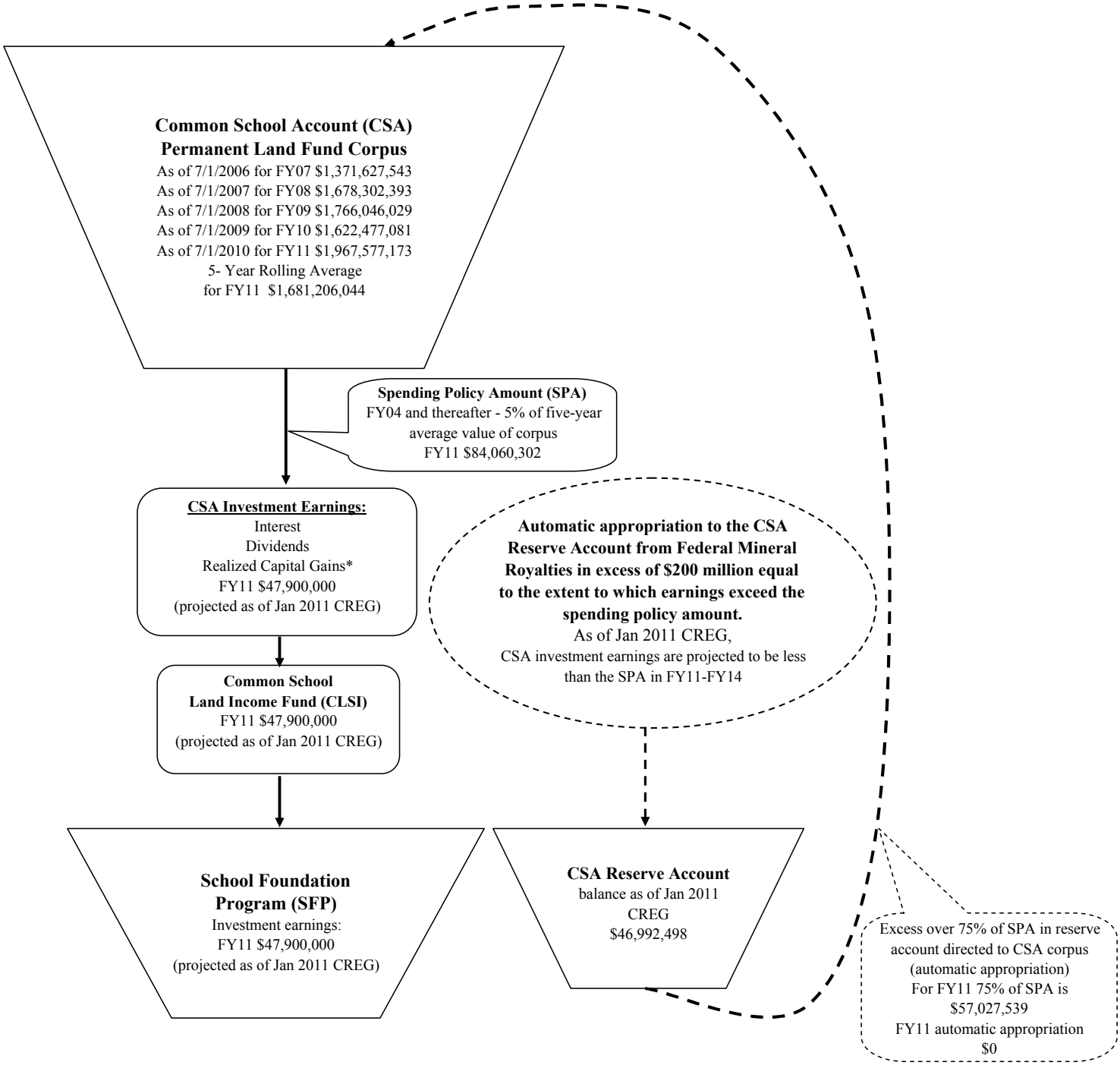
Spending Policy Reserve Account (PWMTF); W.S. 9-4-719



* 'The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.

** 2010 Budget Bill - local governments ($20,000,000)

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



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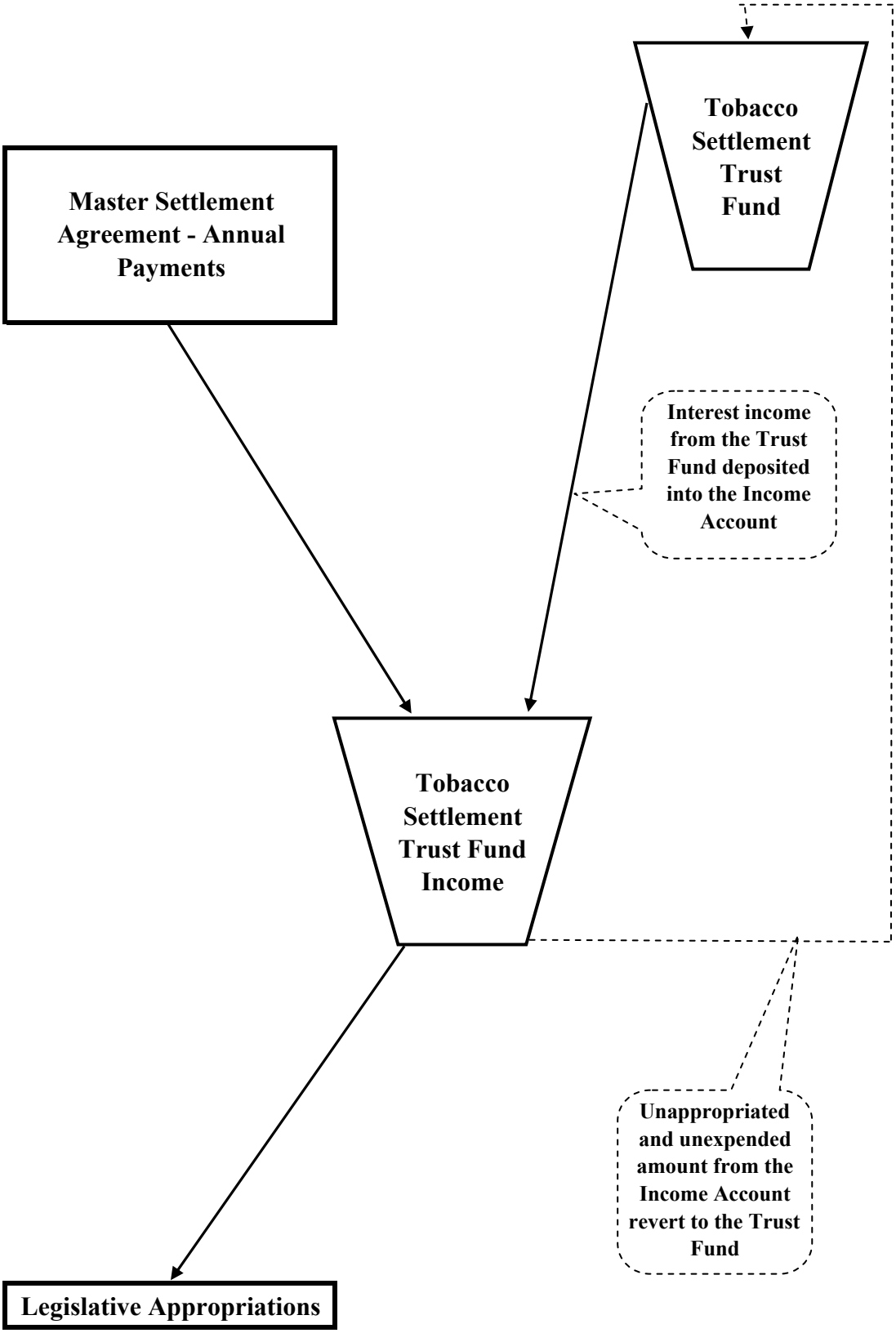
Flow Chart: Tobacco Settlement Account (W.S. 9-4-1203)



Wyoming State Government
Revenue Forecast
Fiscal Year 2011 – Fiscal Year 2016

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

Consensus Revenue Estimating Group
CREG

October 2010

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To: Governor Dave Freudenthal
Members, 60th Legislature

From: Buck McVeigh, Co-Chairman
Bill Mai, Co-Chairman

Date: October 22, 2010

Subject: Wyoming Revenue Forecast

The Consensus Revenue Estimating Group (CREG) met on October 13, 2010. This meeting was preceded by the mineral valuation group meeting on October 6, 2010. The attached report resulting from those meetings provides the revenue estimates for fiscal years 2011 through 2016, and summarizes the assumptions behind those estimates. Finalized actual revenue information for fiscal year 2010 is incorporated in the tables presented in this report, and in the accompanying fiscal profile.

The following tables are summaries of the effects on the General Fund and Budget Reserve Account for the remainder of the FY 2011-12 biennium for which supplemental budget preparation is currently underway. Detailed explanation and revenue estimate summaries are provided in the attached CREG report and associated tables.

General Fund Revenue Comparisons

General Fund revenue estimates for the FY 2011-12 biennium were increased by $91.8 million from the January 2010 forecast, with the increases occurring in all General Fund revenue categories.

FY 2011-12 Biennium General Fund Revenue Forecast Comparison

Revenue Source	January 2010 Forecast FY 2011-12 Biennium	October 2010 Forecast FY 2011-12 Biennium	Difference
Sales and Use Tax	$ 865.5 M	$ 876.6 M	+ $ 11.1 M
Severance Tax	$ 387.1 M	$ 420.3 M	+ $ 33.2 M
Investment Income	$ 372.7 M	$ 391.2 M	+ $ 18.5 M
All Other	$ 235.2 M	$ 264.2 M	+ $ 29.0 M
Total General Fund	$1,860.5 M	$1,952.3 M	+ $ 91.8 M

Budget Reserve Account Revenue Comparisons

Revenues projected for the Budget Reserve Account (BRA) were also increased for the FY 2011-12 biennium. Resulting biennial revenues to the BRA are estimated to be $163.6 million more than the January 2010 forecast levels.

FY 2011-12 Biennium Budget Reserve Account (BRA) Revenue Forecast Comparison

Revenue Source	January 2010 Forecast FY 2011-12 Biennium	October 2010 Forecast FY 2011-12 Biennium	Difference
Severance Tax	$ 388.1 M	$ 454.6 M	+ $ 66.5 M
Fed. Min. Royalty	$ 648.2 M	$ 745.3 M	+ $ 97.1 M
Total BRA	$1,036.3 M	$1,199.9 M	+ $ 163.6 M

General Fund / Budget Reserve Account Bottom Line

Due to higher than expected revenues to the General Fund and BRA in FY 2010, the amount available for transfer to the Legislative Stabilization Reserve Account (LSRA) at the end of the 2009-10 biennium is roughly $320.6 million higher than forecast at the end of the 2010 legislative session. The increases in projected revenues to the General Fund and BRA in the 2011-12 biennium reflected in the tables above have also increased the amount available for transfer to the LSRA at the end of the 2011-12 biennium by nearly $256.0 million. These additional available funds are transferred to the LSRA as a result of language contained in the 2010 budget bill.

FY 2011-12 Bottom-Line Funds Available for Transfer to LSRA

Projected LSRA Balance on June 30, 2010 – Jan. 2010 CREG	$ 700.5 M
Increase in 2009-10 funds available – Oct. 2010 CREG	+$ 320.6 M
Projected LSRA Balance on June 30, 2010 – Oct. 2010 CREG	$1,021.1M
Projected transfer to LSRA on June 30, 2012 – Jan. 2010 CREG	$ 11.9 M
Increase in 2011-12 funds available – Oct. 2010 CREG	+$ 256.0 M
Projected transfer to LSRA on June 30, 2012 – Oct. 2009 CREG	+$ 267.9 M
Projected LSRA Balance on June 30, 2012 – Oct. 2010 CREG	**$ 1,289.0 M**

School Foundation Program Account

Actual Federal Mineral Royalties (FMRs) received by the School Foundation Program Account (SFP) in excess of January's FY 2010 estimates were $66.7 million. Estimates of FY 2011-12 FMRs to the SFP were raised by $48.5 million in this report. The changes in actual and estimated FMR revenues, combined with assessed valuation estimate changes and other funding model component changes associated with this forecast, result in combined net transfers of SFP funding to the School Capital Construction Account (SCCA) of $332.1 million. These transfers are the result of legislation that requires all balances in the SFP in excess of $100.0 million at the end of each fiscal year to be transferred to the SCCA.

The changes in estimated FMR revenues, combined with assessed valuation estimate changes and other funding model component changes associated with this forecast, result in the SFP bottom line of $100.0 million at the end of the FY 2011-12 biennium.

We will continue to monitor the revenue picture and keep you informed of any developments.

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Table 1: General Fund Revenues - Fiscal Year Collections by Source

Table 2: General Fund Revenues - Biennial Collections by Source

Table 3: Severance Tax Assumptions - Price and Production Levels

Table 4: Mineral Severance Taxes - Fiscal Year Distribution by Account

Table 5: Mineral Severance Taxes - Biennial Distribution by Account

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

Table 7: Federal Mineral Royalties Including Coal Lease Bonuses - Fiscal Year Distribution by Account

Table 8: Federal Mineral Royalties Including Coal Lease Bonuses - Biennial Distribution by Account

Table 9: Total State Assessed Valuation

Section 1 – Mineral Price and Production Estimates

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

By way of illustration: For the past five biennia, severance tax collections have accounted for at least 20.0 percent of actual General Fund total revenues and that trend continues with this report (2011-12 biennium 21.5 percent or $420.3 million of the projected $1.95 billion General Fund revenues.). Additionally, $251.4 million, or 12.9 percent, is attributed to the earnings from the PWMTF. Minerals related employment is one of the key predictors of sales and use tax income, which is projected to make up 44.9 percent or $876.6 million of the entire General Fund revenue stream.

Aside from the General Fund, the Budget Reserve Account (BRA) is the State's other primary spending account. The BRA receives all of its income from mineral severance taxes and federal mineral royalties (FMRs). For the FY 2011-12 biennium, the BRA is projected to receive a total of $1.19 billion.

In combination, mineral severance taxes and FMRs account for 51.4 percent of the FY 2011-12 biennium's traditional funds available for appropriation. That total does not include the PWMTF income, nor does it factor in the impact of mineral production on sales and use tax revenues.

The assumptions set forth in this section carry through the remainder of this report. For specific forecast assumptions, please refer to the individual minerals subsections that follow in this section of the report. Table 3 in the appendices summarizes the price and production levels of the individual major minerals: oil; natural gas; coal; and trona.

Oil:

Although oil production continues to be well below the historical high of 131.0 million barrels in CY 1985, the decline has slowed down over the past several biennia. In large part this is due to the production of condensate, a high-quality oil that is produced as part of the natural gas stream. Additionally, Wyoming tertiary production has accelerated faster than previously predicted in older oilfields through the use of CO_2 produced during the natural gas extraction process. However, even with better than predicted levels of tertiary oil production and the continued production of condensate, these methods will not be able completely offset the depletion rate of traditional oil production. This forecast slightly increases the level of oil production by 1.5 million barrels in CY 2010 from the levels forecasted in January 2010, to 51.5 million barrels. Each year beyond CY 2010 is expected to yield 0.5 million barrels less than the previous year with CY 2016 being reduced by 1.0 million barrels resulting in a projection of 48.0 million barrels for CY 2016. Nevertheless, the importance of oil to the overall revenue picture remains high

For CY 2010 the price of oil has consistently been above $75.00/bbl on the international markets at the time of the writing of this report. The forecasted price for Wyoming oil was raised to $65.00/bbl for CY 2010, which is $10.00/bbl better than had been expected in January. The price for CY 2011 was increased by $5.00/bbl to $65.00/bbl, as compared to the January forecast. CY 2012 and CY 2013 were set at $70.00 while CY 2014 through CY 2016 were set at $75.00/bbl.

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

Calendar Year	January '10 Forecast	October '10 Forecast
2010	50.0 M bbls. / $55.00	51.5 M bbls. / $65.00
2011	49.0 M bbls. / $60.00	51.0 M bbls. / $65.00
2012	48.0 M bbls. / $70.00	50.5 M bbls. / $70.00
2013	47.0 M bbls. / $80.00	50.0 M bbls. / $70.00
2014	46.0 M bbls. / $90.00	49.5 M bbls. / $75.00
2015		49.0 M bbls. / $75.00
2016		48.0 M bbls. / $75.00

The members of CREG are taking a cautiously optimistic view of worldwide economic recovery. We expect economies to continue to recover, and that corresponding demand for oil will increase and prices will gain strength.

Natural Gas and Coal Bed Methane:

The importance of natural gas in the State's overall revenue picture cannot be overstated. Although the recession's impacts have hit natural gas valuations hardest of the major minerals, both prices and production levels remain relatively stable.

Actual year-to-date prices are, so far, well above the January 2010 estimates, in spite of near-record high storage levels experienced over the summer months. Moderate summer and fall temperatures, and correspondingly low demand for gas from the electrical generation sector have, nevertheless, not significantly dampened pricing. In the near term, these facts are reflected in the increased prices expected for calendar year 2010 natural gas production, which was raised from $3.20/mcf to $3.90/mcf, and in calendar year 2011, raised from $3.75/mcf to $3.90/mcf.

Storage levels remain a concern in price estimation of Wyoming natural gas. Even though the ability to move gas to market is expected to improve with the addition of pipeline capacity in the future, that high level of storage has resulted in a slightly more conservative long-term view of prices. Consumption is not expected to outstrip production in the foreseeable future, and we expect prices to remain stable for much of this forecast. Calendar year 2012 natural gas prices are expected to remain in that $3.90/mcf realm, a decrease from January's $4.75/mcf expectation. Likewise, calendar years 2013 and 2014 were significantly reduced from January levels.

Drilling activity has seen a slight increase but nothing that would suggest a significant change in production. Therefore production was left unchanged from January levels.

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

Calendar Year	January '10 Forecast	October '10 Forecast
2010	2,540.0 M mcf / $3.20	2,540.0 M mcf / $3.90
2011	2,590.8 M mcf / $3.75	2,590.8 M mcf / $3.90
2012	2,642.6 M mcf / $4.75	2,642.6 M mcf / $3.90
2013	2,695.5 M mcf / $5.25	2,695.5 M mcf / $4.25
2014	2,749.4 M mcf / $5.75	2,749.4 M mcf / $4.50
2015		2,750.0 M mcf / $4.50
2016		2,750.0 M mcf / $4.50

Coal:

Given that coal is used primarily as an electrical generation fuel, its demand has suffered due to the recession and stockpiles have continued to grow. Therefore, production estimates for coal were slightly reduced in this report. Surface coal production in CY 2010 is expected to be 1.1 percent lower than the actual levels of CY 2009. The assumptions that formed the natural gas forecast were applied to the remaining years of the coal production forecast, and the result is slow growth in production for CY 2011 through CY 2016.

Coal price estimates were increased over the levels forecasted for all years, based on actual receipts to date. It is expected that the average price per ton of coal produced in CY 2010 will be $12.04.

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

Calendar Year	January '10 Forecast	October '10 Forecast
2010	433.5 M tons / $10.06	426.5 M tons / $12.04
2011	437.8 M tons / $9.06	433.5 M tons / $12.04
2012	442.1 M tons / $9.06	438.5 M tons / $12.04
2013	446.5 M tons / $9.56	443.5 M tons / $12.54
2014	450.9 M tons / $10.05	448.5 M tons / $13.03
2015		453.5 M tons / $13.03
2016		458.5 M tons / $13.03

Trona:

Trona production levels have bounced back more quickly than previously projected. Production levels are expected to increase over the next two calendar years and then hold at around 20.4 million tons for CY 2012 through CY 2016.

Prices are forecasted at $59.50/ton for CY 2010, based on receipts to date, and are expected to increase to $62.00/ton for the remainder of the forecast.

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

Calendar Year	January '10 Forecast	October '10 Forecast
2010	16.8 M tons / $58.00	19.6 M tons / $59.50
2011	16.8 M tons / $58.00	20.0 M tons / $62.00
2012	17.0 M tons / $58.00	20.4 M tons / $62.00
2013	17.3 M tons / $58.00	20.4 M tons / $62.00
2014	17.6 M tons / $58.00	20.4 M tons / $62.00
2015		20.4 M tons / $62.00
2016		20.4 M tons / $62.00

Uranium and Other Minerals:

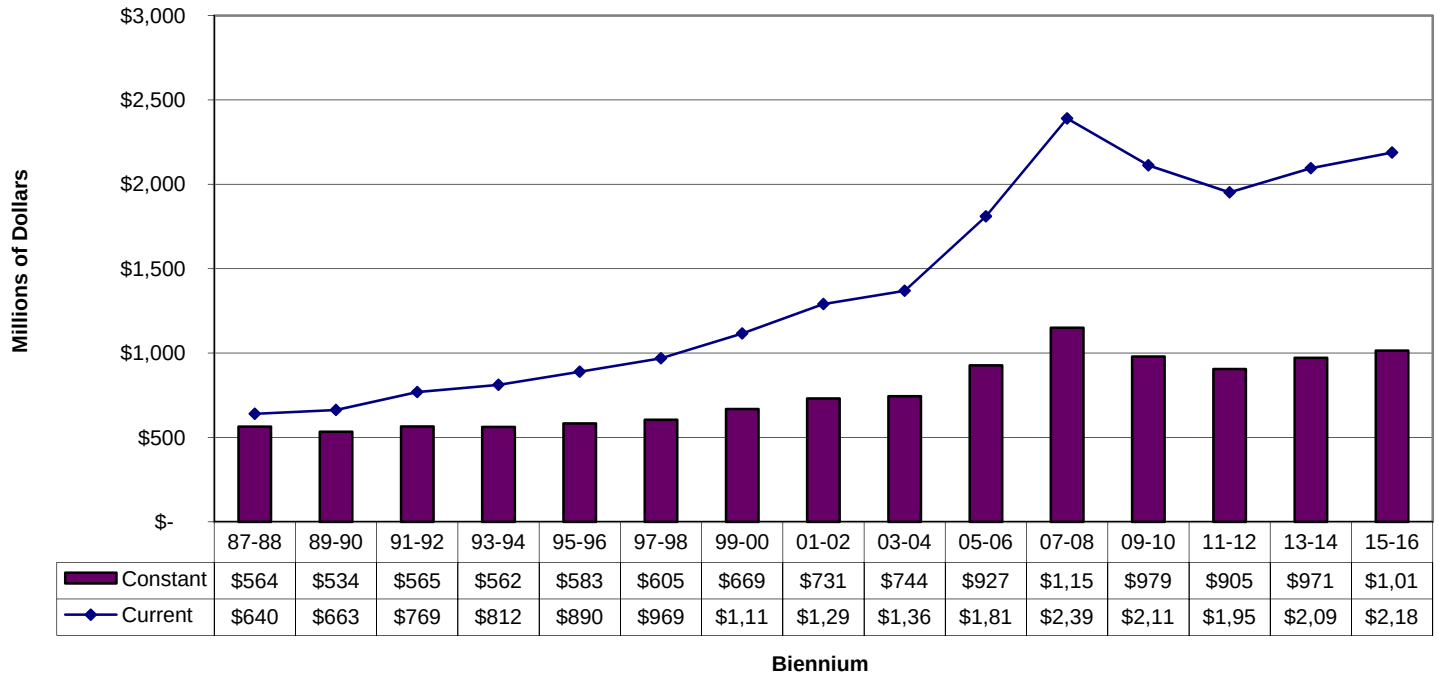
Uranium production levels were set at 1.8 million lbs. for CY 2010, and continue at that level through the remainder of the forecast period. Uranium prices were set at $44.00/lb for the entire forecast period. Multiple factors at the national and international levels could have impacts on future uranium forecasts, but for now, these price and production scenarios seem most likely.

The valuation of all other minerals, including bentonite, sand and gravel, precious stones and metals, quarried rock, and other industrial mineral production, is forecasted at $90.0 million for each year of this projection period. This is a valuation increase of approximately $15.0 million from the actual valuation of CY 2009, based on overall demand for these products.

Section 2 – General Fund Revenues

Total General Fund revenue for FY 2011 is forecasted to reach $957.8 million (see Table 1), a level comparable to that of FY 2006. This represents an improvement of $43.7 million, or 4.8 percent, over the level forecasted in January 2010, but $89.7 million, or 8.6 percent, lower than the year-end actual total attained in FY 2010. General Fund revenue is forecasted to increase over 3.0 percent in each of the following three years though FY 2014, and increase nominally thereafter.

Chart 1: General Fund Revenues



	87-88	89-90	91-92	93-94	95-96	97-98	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16
Constant	$564	$534	$565	$562	$583	$605	$669	$731	$744	$927	$1,15	$979	$905	$971	$1,01
Current	$640	$663	$769	$812	$890	$969	$1,11	$1,29	$1,36	$1,81	$2,39	$2,11	$1,95	$2,09	$2,18

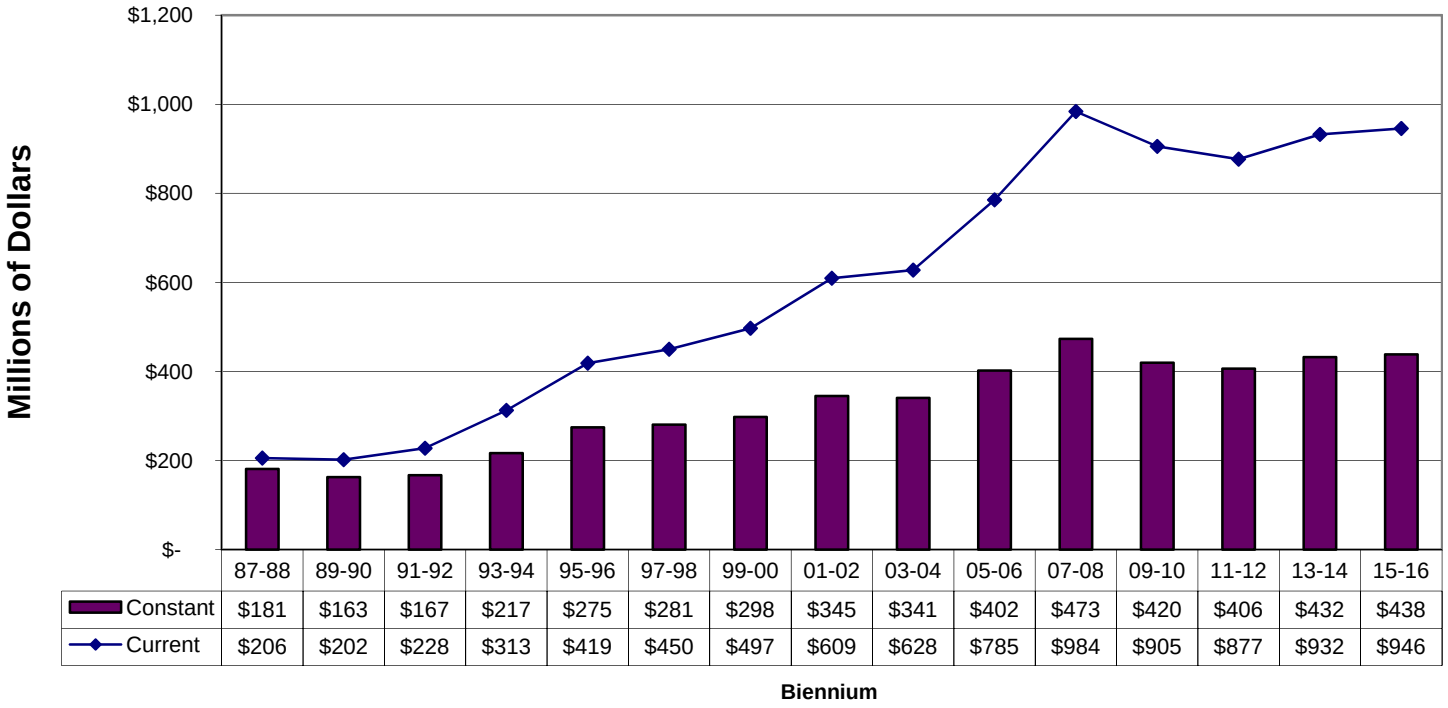
Constant Dollars: Base is 1982-84

Sales and Use Taxes:

The General Fund share of total sales and use tax revenue for FY 2011 is forecasted at $430.4 million, an increase of $100,000, or 0.02 percent, from the level forecasted in January 2010. Total General Fund sales and use tax receipts for FY 2010 totaled $412.8 million, down $79.6 million, or 16.2 percent, from FY 2009 levels. Actual receipts for FY 2010 fell short of the level forecasted last January by $20.4 million, or 4.7 percent. Worse than anticipated losses in natural gas employment and related industry expenditures were major factors in the sub-par performance in this revenue source. Additionally, the retail climate was off substantially in FY 2010, reflecting high employment losses and weakened consumer sentiment. This was evidenced by the monthly collection levels in both retail trade and public

administration (which primarily reflects automobile purchases). Overall, sub-FY 2010 performance was realized in 11 of the 15 major industrial sectors, and in 21 of the State's 23 counties. The forecast for FY 2011 represents a $17.6 million, or 4.3 percent, increase from total receipts in FY 2010. This reflects an improving employment picture, particularly for oil and gas related jobs, and corresponding personal income levels. Inflation is expected to remain extremely modest throughout the year. Sales and use tax receipts are forecasted to increase over 3 percent per year through FY 2013, and nominally improve through the remainder of the forecast.

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



	87-88	89-90	91-92	93-94	95-96	97-98	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16
Constant	$181	$163	$167	$217	$275	$281	$298	$345	$341	$402	$473	$420	$406	$432	$438
Current	$206	$202	$228	$313	$419	$450	$497	$609	$628	$785	$984	$905	$877	$932	$946

Constant Dollars: Base is 1982-84

Severance Tax:

The total General Fund share of severance tax revenue for FY 2011 is forecasted to reach $208.5 million, up $24.3 million, or 13.2 percent, from the level forecasted in January 2010. Actual FY 2010 severance tax receipts to the General Fund, totaling $227.0 million, were $46.1 million higher than forecasted last January and $9.4 million more than the FY 2009 total. The principal factors in the variance from the January forecast were higher than anticipated prices for natural gas, oil, coal, and trona. Production levels for crude oil and trona were raised from the January forecast levels, while natural gas production was left unchanged. Coal production was lowered from the January forecast due to high inventories and weakened demand.

Natural gas prices have remained above forecast levels throughout much of CY 2010, despite the continued imbalance in supply and demand fundamentals. Growing shale gas production across the country, along with weak, but improving industrial and commercial demand, continues to challenge the industry's growing supply imbalance. As a result, storage levels remain well above 5-year (2005-2009) average. The ability to move gas to the Midwest via the REX pipeline has helped mitigate the capacity bottleneck problem plaguing the Rocky Mountain region, and as a result, regional price differentials have remained relatively small.

Mineral Trust Fund and Pooled Income Revenue Sources:

Total investment income to the General Fund for FY 2011 is forecasted to reach $180.1 million, down $1.9 million, or 1.0 percent, from the level forecasted in January 2010. Actual investment income for FY 2010, totaling $256.7 million, ended $62.5 million, or 32.2 percent higher than the January 2010 forecast, and up $31.5 million, or 14.0 percent, from FY 2009. Total investment income is forecasted to increase each year through FY 2016.

The investment income projection includes only interest and dividend income, but does not project capital gains. In accordance with the Treasurer's Office accounting policy implemented beginning in FY 2009, capital gains and losses are held until the end of the fiscal year. If an investment pool, such as the Permanent Wyoming Mineral Trust Fund (PWMTF) or Common School Permanent Land Fund (CSPLF), has capital gains that exceed capital losses, the net gain will be distributed at the end of the fiscal year. If capital losses exceed capital gains, the net loss in a fund will carry over to future fiscal years until completely offset by future capital gains, at which time net gains will be distributed. Implementation of this policy resulted in a deferred capital loss to the PWMTF of $118.9 million and a deferred capital loss to the CSPLF of $52.1 million as of the end of FY 2009. Capital gains in FY 2010 have reduced these deferred capital losses to $59.4 million for the PWMTF and to $27.5 million for the CSPLF as of the end of FY 2010.

General Fund investment income from the PWMTF for FY 2011 was reduced from January forecasted levels by $13.4 million, or 10.5 percent, partly due to the Treasurer's Office investment accounting policy. In FY 2011, the Treasurer's Office will recoup $9.8 million in capital gains which were inadvertently distributed to the General Fund. It has been determined that these capital gains should have been held to offset capital losses as required by the State Treasurer's accounting policy. PWMTF investment income is projected to grow after FY 2011 throughout the forecast period. Total investment income to the General Fund for the FY 2011-12 biennium is forecasted to reach $391.2 million, an increase of $18.5 million, or 5.0 percent from the January 2010 forecast.

Investment income for FY 2011-12 from pooled sources is up by $30.7 million over the January forecast, more than offsetting the PWMTF income reduction. This increase in pooled investment income is the result of an increase in the size of the State Agency Pool. The October 2009 CREG forecast noted a reduction in State Agency Pool income resulting from a decrease in invested state agency fund balances. Over the past year, this trend has reversed, resulting in an increase in projected investment income from the higher projected balances. Pooled investment income is forecasted to increase throughout the forecast period.

Investment income from the CSPLF has been revised upward in each of the years of the forecast period after FY 2011. CSPLF investment income in FY 2011 will be less than the January forecasted level because the Treasurer will withhold $5.0 million in gains distributed to the School Foundation program that should have been withheld to offset carried losses, again due to Treasurer's accounting policy.

Another change to the CSPLF investment income projection involves interfund borrowing. The Treasurer's Office has employed interfund borrowing from the corpus of the CSPLF to fund temporary cash flow shortfalls in the School Foundation Fund in order to make Foundation payments to school districts. The Foundation program pays 6.0 percent interest on any borrowed funds. Starting this year, the Treasurer's Office will account for interfund borrowing as an investment and profile the interest income as it does with all other investment income. This has increased projected investment income to the CSPLF for the forecast period, and resulted in forecasted yields for the CSPLF to be in line with those forecasted for the PWMTF. Both funds have similar investment portfolios. FY 2011-12 forecasted CSPLF total investment income is up slightly from the January 2010 forecast. FY 2013-14 projected income was increased $11.5 million, or 9.4 percent, from the January 2010 forecast.

Remaining General Fund Revenue Categories:

The remaining General Fund revenue sources are comprised of revenues from over 70 state agencies and boards. Actual FY 2010 General Fund revenue from these sources totaled $150.9 million, which is $33.3 million higher than forecasted last January, and $21.3 million more than the FY 2009 total.

The largest contributing factor was the increase in state lease bonus revenue from competitive oil and gas auction sales conducted by the Office of State Lands and Investments (OSLI). This revenue stream has been significantly impacted by increased oil exploration in the Niobrara Chalk formation in the Denver-Julesburg Basin located in southeast Wyoming and northeast Colorado. Historically, oil and gas lease auction sales of this type have generated revenues between $2.0 and $6.0 million per sale. The competitive oil and gas lease auction conducted by OSLI on May 12, 2010 generated a record $45.0 million in revenue, having an impact on FY 2010 revenues. While the majority of oil and gas lease bonus revenue is distributed to the Common School Land Income Account, the General Fund also receives a significant share. The General Fund share of this oil and gas lease bonus revenue in FY 2010 totaled $17.7 million. Revenues from OSLI competitive lease sales in July and August of 2010 totaled $55.1 million, impacting the FY 2011 General Fund revenue forecast. The General Fund share of this FY 2011 revenue totaled $16.2 million. Consistent with CREG's policy regarding federal coal lease bonus revenues, state lease bonuses will be included in forecasted revenues only after lease sales have taken place.

Overall, revenue from these sources, including the All Other category, is forecasted to generate $138.8 million for FY 2011. This represents an increase of $21.2 million from the level forecasted in January, and a decrease of $12.1 million from the FY 2010 total. Cigarette tax receipts are expected to reach $19.3 million in each of the forecasted years.

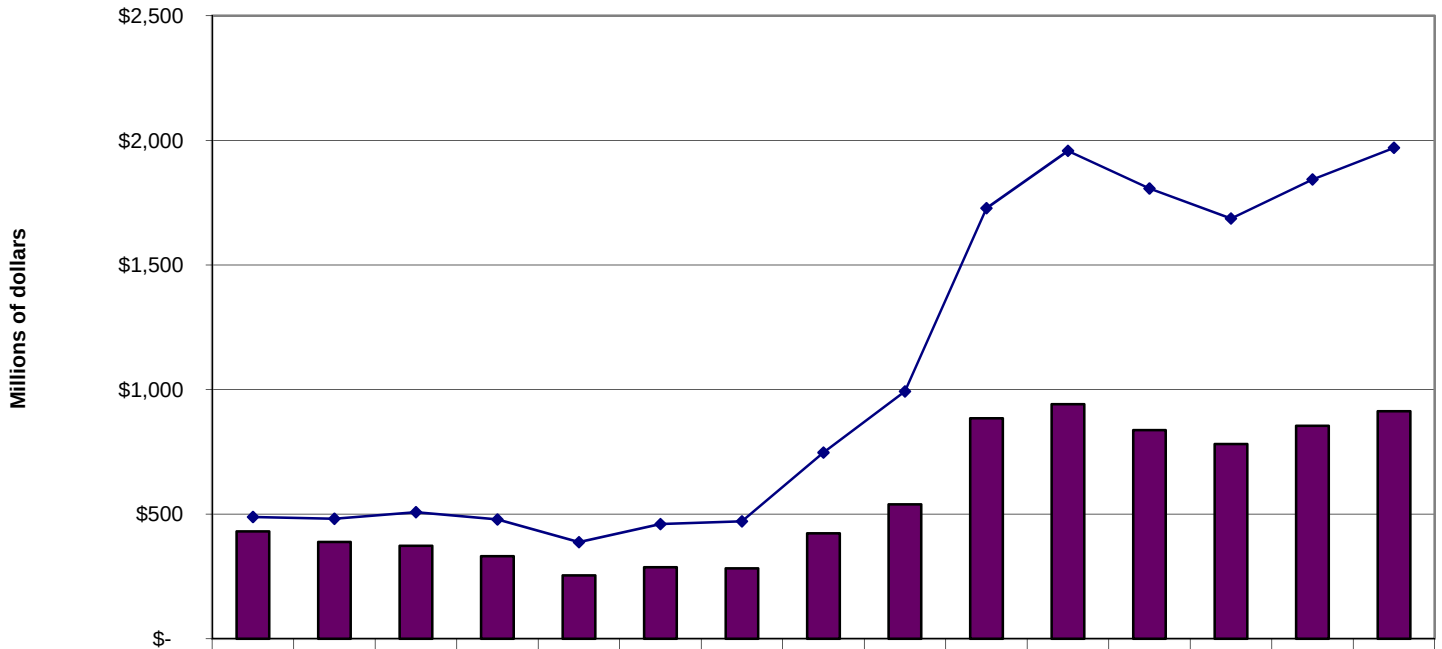
Section 3 – Severance Tax Summary

Please refer to Section 1 of this report for detailed information about the minerals price and production assumptions that form the basis of the severance tax forecast. As shown in Tables 4 and 5 at the back of this report, and in the chart that follows, overall severance tax revenues are expected to total $1.69 billion in the FY 2011-12 biennium, which represents a 10.2 percent increase over the January 2010 forecasted levels.

The FY 2013-14 biennium is expected to see lower overall severance tax revenues, at $1.84 billion, $136.4 million lower than projected in January. The FY 2015-16 biennium is added to these projections, and is expected to total $1.97 billion.

In combination with the better than expected actual FY 2010 severance tax revenues, the net effect of these projections is $390.3 million more in severance tax revenue through FY 2012, and $136.4 million less in the FY 2013-14 biennium. The General Fund, Budget Reserve Account, and Permanent Wyoming Mineral Trust Fund are the accounts affected by the changes to the severance tax assumptions.

Chart 3: Severance Tax Revenues to All Accounts



	87-88	89-90	91-92	93-94	95-96	97-98	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16
Constant	$431	$388	$373	$332	$254	$287	$283	$423	$539	$885	$942	$838	$782	$854	$913
Current	$489	$482	$508	$479	$388	$460	$472	$747	$993	$1,72	$1,95	$1,80	$1,68	$1,84	$1,97

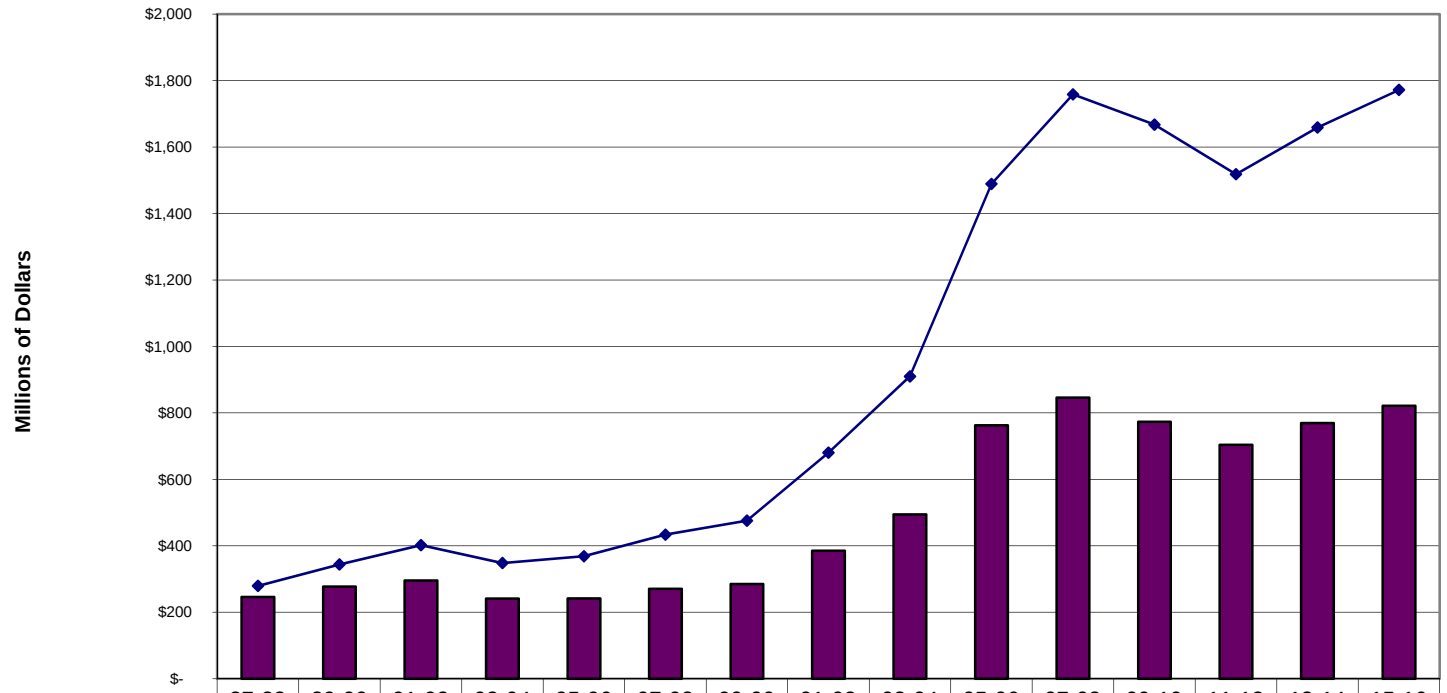
Constant Dollars: Base is 1982-84

Section 4 - Federal Mineral Royalties

Please refer to Section 1 of this report for detailed information about the minerals price and production assumptions that form the basis of the federal mineral royalty (FMR) and coal lease bonus (CLB) forecast. Tables 7 and 8 at the back of this report show in detail the projections for FMRs and CLBs. The chart that follows this discussion shows total FMRs, both historically and projected.

Overall FMR and CLB revenues for the FY 2011-12 biennium are expected to total $1.61 billion. That level is $145.6 million higher than was expected in January 2010. The forecast for the FY 2013-14 biennium is $1.69 billion, or $80.4 million less than the January forecast. These projections, in combination with the $199.9 million FY 2010 actual revenue in excess of the amounts projected for that timeframe in January, total $345.5 million, through the FY 2011-2012 biennium shown on the accompanying fiscal profile. As with severance taxes, this addition is significant because the two accounts affected by it are of primary concern in the State's fiscal profile: the School Foundation Program Account (SFP) and the Budget Reserve Account (BRA). This report includes a new forecast for the FY 2015-16 biennium of $1.77 billion total FMR/CLB income.

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



	87-88	89-90	91-92	93-94	95-96	97-98	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16
Constant	$246	$277	$295	$241	$242	$270	$285	$385	$494	$762	$846	$773	$704	$769	$822
Current	$279	$344	$402	$348	$369	$433	$476	$680	$910	$1,48	$1,75	$1,66	$1,51	$1,65	$1,77

Constant Dollars: Base is 1982-84

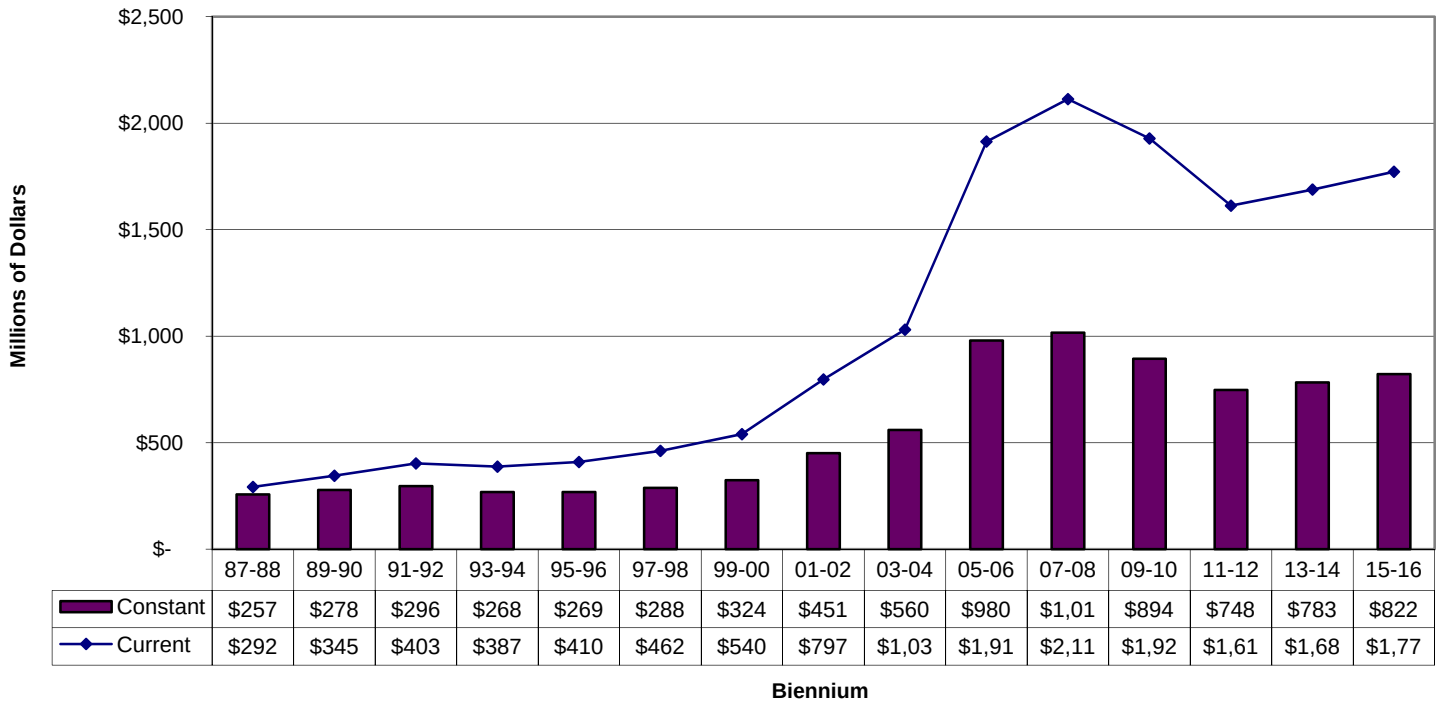
Coal Lease Bonuses:

CLB revenue projections were left unchanged from the levels reported in January, since no new coal lease sales have occurred. The remaining payments on past coal lease sales are due to expire in FY 2013, and are reflected in this report. In keeping with CREG policy, no new bonus payments will be shown in these projections until sales are final and the first payment is actually received by the state.

Distribution of Coal Lease Bonus Revenues FY 2011-16
(millions of dollars, rounded to nearest $100 thousand)

Fiscal Year	Cities and Towns – Capcon	Highway Fund	Community Colleges	School Capital Construction	TOTAL
2011	$5.6	$1.9	$1.6	$ 38.1	$ 47.2
2012	$5.6	$1.9	$1.6	$ 38.1	$ 47.2
2013	$5.6	$1.9	$1.6	$ 20.2	$ 29.3
2014	Unknown	Unknown	Unknown	Unknown	Unknown
2015	Unknown	Unknown	Unknown	Unknown	Unknown
2016	Unknown	Unknown	Unknown	Unknown	Unknown

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



	87-88	89-90	91-92	93-94	95-96	97-98	99-00	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16
Constant	$257	$278	$296	$268	$269	$288	$324	$451	$560	$980	$1,01	$894	$748	$783	$822
Current	$292	$345	$403	$387	$410	$462	$540	$797	$1,03	$1,91	$2,11	$1,92	$1,61	$1,68	$1,77

Constant Dollars: Base is 1982-84

Section 5 – Common School Land Income Revenue

Income to the Common School Land Income Account (CSLIA) is derived from the investment of the Common School Permanent Land Fund (CSPLF) and from grazing fees and other leases of public lands dedicated to schools. This income is deposited into the School Foundation Program account (SFP). Please refer to the following table for estimates of annual income and differences from the January 2010 forecast.

Investment income from the CSPLF has been increased modestly in years after FY 2011, with yields forecasted at levels similar to those projected for the PWMTF. As mentioned previously, there has been a significant increase in state lease bonus revenue to the CSLIA from recent competitive oil and gas auction sales conducted by the Office of State Lands and Investments (OSLI). The competitive oil and gas lease auction conducted by OSLI on May 12, 2010 impacted FY 2010 revenues, with the majority of this bonus revenue flowing to the CSLIA. The CSLIA share of oil and gas lease bonus revenue in FY 2010 totaled $28.6 million. Revenues from OSLI competitive lease sales in July and August of 2010 also contributed revenues to the CSLIA for FY 2011. The CSLIA share totaled $36.8 million in FY 2011 revenue. Again, consistent with CREG's policy regarding federal coal lease bonus revenues, state lease bonuses will be included in forecasted revenues only after lease sales have taken place. Therefore, fee and lease revenues for years after FY 2011 are projected closer to historical levels.

Common School Land Income Forecast:
(Millions of current dollars)

Fiscal Year	Investment Income October Estimate	Fees and Leases October Estimate	Total October Estimate	Difference from Jan. '10 Estimate
2011	$47.9	$45.5	$93.4	+$ 38.2
2012	$60.3	$8.7	$69.0	+$ 10.1
2013	$64.8	$7.5	$72.3	+$ 9.0
2014	$69.1	$6.0	$75.1	+$ 7.9
2015	$73.3	$5.0	$78.3	
2016	$77.4	$4.0	$81.4	

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

Common School Land Income History:
(millions of dollars)

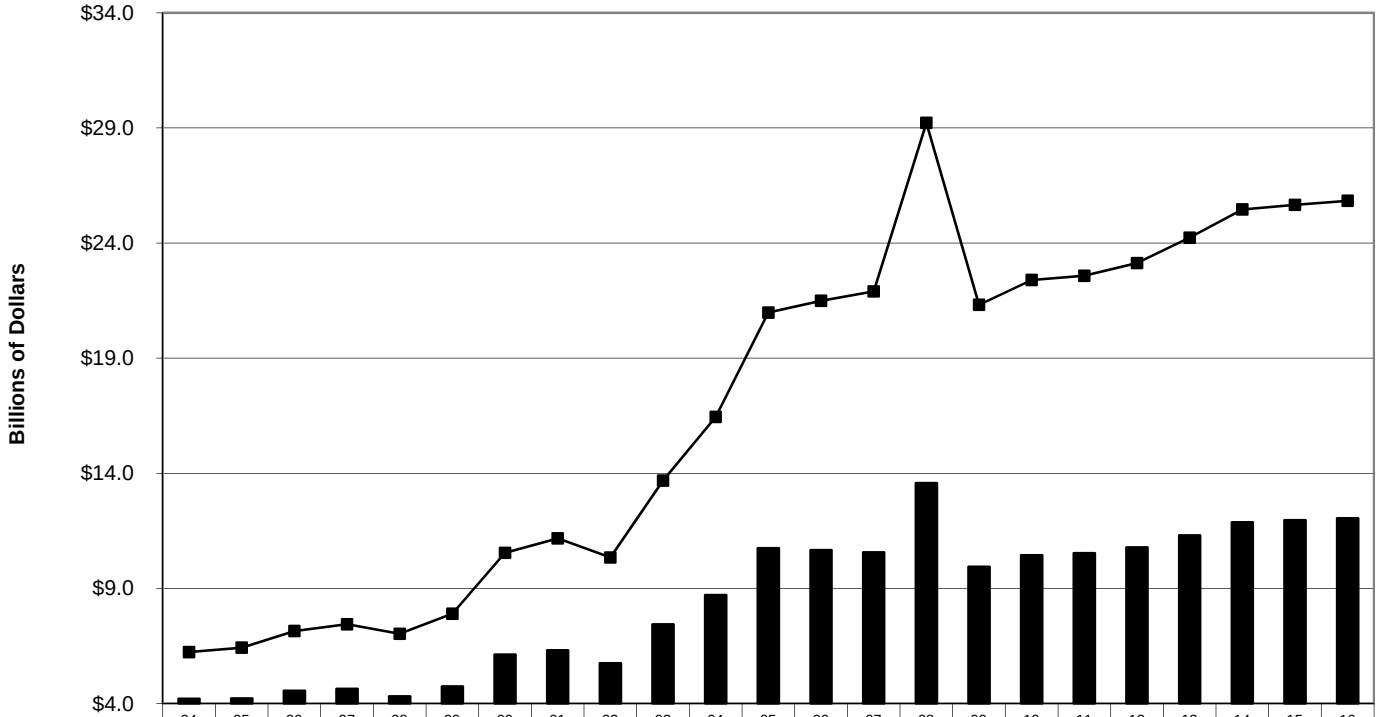
Fiscal Year	Total
2004	$61.7
2005	$69.3
2006	$66.7
2007	$81.0
2008	$161.4
2009	$71.3
2010	$100.5

Section 6 – Total State Assessed Valuation

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

Assessed valuation projections are shown in Table 9 at the back of this report. In addition to the changes made in the minerals projections, other property valuations were revised to reflect the expectation that overall values would remain at CY 2009 levels for the next two years, and resume annual increases of 2.0 percent per year for the remainder of the forecast. In keeping with the group's other projection assumptions, it is believed that the current economic conditions will preclude significant growth in the near term.

Chart 6: Total Assessed Valuation



	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16
Constant	$4.2	$4.2	$4.6	$4.6	$4.3	$4.7	$6.1	$6.3	$5.7	$7.4	$8.7	$10.7	$10.7	$10.6	$13.6	$9.9	$10.4	$10.5	$10.8	$11.3	$11.9	$12.0	$12.0
Current	$6.2	$6.4	$7.1	$7.4	$7.0	$7.9	$10.5	$11.2	$10.3	$13.7	$16.4	$21.0	$21.5	$21.9	$29.2	$21.3	$22.4	$22.6	$23.1	$24.2	$25.5	$25.7	$25.8

Constant Dollars: Base is 1982-84

Table 1
General Fund Revenues
Fiscal Year Collections by Source

Fiscal Year	Severance Tax	Sales and Use Tax	PWMTF Income (1), (2)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (3)	Penalties and Interest	Federal Aid and Grants	All Other (4),(5),(6)	Total
Historical:											
1987	$68,877,091	$101,973,188	$74,082,280	$23,784,074	$9,988,837	$20,008,170	$13,879,719	$944,386	$839,554	$20,480,750	$334,858,049
1988	$66,290,953	$103,639,207	$72,641,330	$17,777,912	$9,891,087	$10,440,346	$7,743,053	$811,290	$519,602	$15,326,971	$305,081,751
1989	$65,367,573	$99,708,266	$71,052,004	$15,393,558	$11,398,481	$10,499,179	$9,468,713	$1,217,875	$1,012,708	$14,405,473	$299,523,830
1990	$73,864,746	$102,252,096	$86,158,060	$51,598,408	$10,623,799	$10,881,256	$7,380,639	$2,764,571	$741,608	$16,814,383	$363,079,566
1991	$78,889,482	$111,366,871	$94,158,421	$40,114,352	$10,436,327	$13,321,463	$8,631,598	$3,469,433	$2,565,637	$17,464,332	$380,417,916
1992	$67,713,268	$116,406,047	$92,724,655	$53,947,753	$13,488,336	$12,353,440	$11,455,456	$4,149,286	$4,483,988	$11,701,269	$388,423,498
1993	$65,814,526	$125,383,480	$88,342,154	$26,054,629	$14,621,580	$12,811,231	$8,464,892	$3,304,417	$7,368,651	$10,789,229	$362,954,789
1994	$65,235,499	$187,419,645	$86,042,101	$22,414,934	$15,306,680	$12,684,658	$14,244,237	$4,630,812	$7,799,017	$33,186,280	$448,963,863
1995	$56,478,509	$209,710,060	$85,608,439	$27,163,995	$16,043,934	$13,800,083	$4,071,087	$9,539,220	$10,570,977	$12,072,088	$445,058,392
1996	$61,649,241	$208,985,935	$86,526,776	$27,187,921	$16,660,919	$12,536,616	$3,998,696	$2,007,193	$11,110,620	$13,818,622	$444,482,539
1997	$70,906,043	$215,183,851	$92,221,049	$24,230,603	$17,795,890	$13,458,008	$5,198,340	$5,601,208	$11,866,009	$12,326,030	$468,787,031
1998	$69,557,973	$234,725,638	$101,277,447	$23,368,069	$18,171,735	$13,320,789	$5,979,414	$6,766,153	$10,557,300	$16,563,929	$500,288,447
1999	$58,924,423	$234,725,590	$106,845,392	$25,322,337	$20,333,143	$11,438,251	$7,009,009	$5,873,055	$10,293,095	$19,488,056	$500,252,351
2000	$83,616,343	$262,338,523	$117,485,136	$26,191,754	$18,799,203	$13,628,848	$14,829,611	$5,809,027	$8,189,111	$64,712,342	$615,599,898
2001	$139,104,484	$296,341,913	$97,378,092	$34,849,907	$20,569,692	$15,029,401	$10,085,700	$6,612,961	$10,946,298	$21,301,693	$652,220,141
2002	$117,185,445	$313,077,987	$90,510,496	$29,114,751	$20,858,833	$17,099,710	$7,532,683	$6,359,976	$8,878,403	$27,328,449	$637,946,733
2003	$149,549,109	$300,953,910	$58,647,855	$19,214,275	$20,467,084	$19,598,042	$8,199,193	$10,131,822	$10,590,119	$27,332,601	$624,684,010
2004	$184,408,599	$326,625,269	$98,110,315	$28,716,923	$24,260,907	$21,745,077	$5,315,629	$9,031,984	$11,651,917	$34,686,832	$744,553,452
2005	$225,275,895	$363,846,232	$87,789,396	$39,340,611	$26,460,644	$23,962,541	$5,674,323	$11,571,551	$8,313,378	$41,702,561	$833,937,132
2006	$240,254,868	$421,438,545	$123,952,616	$65,048,984	$24,733,817	$24,889,058	$5,842,094	$17,153,208	$10,264,260	$42,493,736	$976,071,186
2007	$213,964,458	$479,072,573	$150,487,083	$90,590,111	$29,478,126	$28,164,990	$6,301,203	$15,248,945	$10,830,645	$46,156,155	$1,070,294,289
2008	$257,859,263	$504,711,048	$321,357,789	$105,567,137	$30,458,234	$26,251,292	$10,704,460	$6,443,234	$9,819,073	$46,743,278	$1,319,914,808
2009	$217,580,767	$492,443,467	$135,264,226	$89,969,956	$33,780,336	$23,978,875	$6,276,827	$11,878,190	$9,159,713	$44,485,273	$1,064,817,630
2010	$226,994,930	$412,845,265	$139,450,800	$117,295,842	$33,254,667	$23,805,596	$21,431,697	$13,962,941	$10,686,279	$47,768,691	$1,047,496,708
Projected:											
2011	$208,500,000	$430,400,000	$114,700,000	$65,400,000	$33,300,000	$19,300,000	$19,800,000	$10,000,000	$10,200,000	$46,200,000	$957,800,000
2012	$211,800,000	$446,200,000	$136,700,000	$74,400,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$994,500,000
2013	$219,500,000	$463,100,000	$146,300,000	$77,800,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,032,100,000
2014	$231,500,000	$469,100,000	$156,200,000	$81,100,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,063,300,000
2015	$237,900,000	$471,500,000	$166,600,000	$84,300,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,085,700,000
2016	$238,100,000	$474,000,000	$177,300,000	$87,600,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,102,400,000

(1) - Chapter 14, 2000 Session Laws established an investment income spending policy for the Permanent Wyoming Mineral Trust Fund (PWMTF). Investment earnings from the PWMTF in excess of the spending policy are appropriated from the General Fund to the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA). The PWMTF income amounts shown in the table above reflect total investment earnings from the PWMTF, including the investment earnings in excess of the spending policy amounts appropriated to the PWMTFRA. PWMTF income exceeded the spending policy amount by $10,598,474 in FY04, by $19,485,440 in FY06, by $32,869,204 in FY07, and by $185,102,897 in FY08. PWMTF income is projected to be less than the spending policy amount in FY11-FY16.

(2) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.

(3) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions taking place in FY10 is approximately $17.7 million. The General Fund share from lease auctions taking place so far in FY11 is approximately $16.2 million.

(4) - This category includes all 1200 series tax revenue, except sales and use taxes; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series, excluding investment income); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included $21.0 million in revenue from a single estate settlement, and in FY00 it totaled $50.8 million.

(5) - Inheritance Taxes are included at diminishing rates beginning in FY 2004, due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

(6) - Chapter 52, 2003 Session Laws increased cigarette taxes by $.48 per pack, and directed this increase to the General Fund until June 30, 2006. Chapter 22, 2005 Session Laws removed the June 30, 2006 sunset date, thereby permanently directing this tax increase to the General Fund.

Table 2
General Fund Revenues
Biennial Collections by Source

Biennium	Severance Tax	Sales and Use Tax	PWMTF Income (1), (2)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (3)	Penalties and Interest	Federal Aid and Grants	All Other (4),(5),(6)	Total
Historical:											
1987-88	$135,168,044	$205,612,395	$146,723,610	$41,561,986	$19,879,924	$30,448,516	$21,622,772	$1,755,676	$1,359,156	$35,807,721	$639,939,800
1989-90	$139,232,319	$201,960,362	$157,210,064	$66,991,966	$22,022,280	$21,380,435	$16,849,352	$3,982,446	$1,754,316	$31,219,856	$662,603,396
1991-92	$146,602,750	$227,772,918	$186,883,076	$94,062,105	$23,924,663	$25,674,903	$20,087,054	$7,618,719	$7,049,625	$29,165,601	$768,841,414
1993-94	$131,050,025	$312,803,125	$174,384,255	$48,469,563	$29,928,260	$25,495,889	$22,709,129	$7,935,229	$15,167,668	$43,975,509	$811,918,652
1995-96	$118,127,750	$418,695,995	$172,135,215	$54,351,916	$32,704,853	$26,336,699	$8,069,783	$11,546,413	$21,681,597	$25,890,710	$889,540,931
1997-98	$140,464,016	$449,909,489	$193,498,496	$47,598,672	$35,967,625	$26,778,797	$11,177,754	$12,367,361	$22,423,309	$28,889,959	$969,075,478
1999-00	$142,540,766	$497,064,113	$224,330,528	$51,514,091	$39,132,346	$25,067,099	$21,838,620	$11,682,082	$18,482,206	$84,200,398	$1,115,852,249
2001-02	$256,289,929	$609,419,900	$187,888,588	$63,964,658	$41,428,525	$32,129,111	$17,618,383	$12,972,937	$19,824,701	$48,630,142	$1,290,166,874
2003-04	$333,957,708	$627,579,179	$156,758,170	$47,931,198	$44,727,991	$41,343,119	$13,514,822	$19,163,806	$22,242,036	$62,019,433	$1,369,237,462
2005-06	$465,530,763	$785,284,777	$211,742,012	$104,389,595	$51,194,461	$48,851,599	$11,516,417	$28,724,759	$18,577,638	$84,196,297	$1,810,008,318
2007-08	$471,823,721	$983,783,621	$471,844,872	$196,157,248	$59,936,360	$54,416,282	$17,005,663	$21,692,179	$20,649,718	$92,899,433	$2,390,209,097
2009-10	$444,575,697	$905,288,732	$274,715,026	$207,265,798	$67,035,003	$47,784,471	$27,708,524	$25,841,131	$19,845,992	$92,253,964	$2,112,314,338
Projected:											
2011-12	$420,300,000	$876,600,000	$251,400,000	$139,800,000	$66,600,000	$38,600,000	$26,200,000	$20,000,000	$20,400,000	$92,400,000	$1,952,300,000
2013-14	$451,000,000	$932,200,000	$302,500,000	$158,900,000	$66,600,000	$38,600,000	$12,800,000	$20,000,000	$20,400,000	$92,400,000	$2,095,400,000
2015-16	$476,000,000	$945,500,000	$343,900,000	$171,900,000	$66,600,000	$38,600,000	$12,800,000	$20,000,000	$20,400,000	$92,400,000	$2,188,100,000

(1) - Chapter 14, 2000 Session Laws established an investment income spending policy for the Permanent Wyoming Mineral Trust Fund (PWMTF). Investment earnings from the PWMTF in excess of the spending policy are appropriated from the General Fund to the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA). The PWMTF income amounts shown in the table above reflect total investment earnings from the PWMTF, including the investment earnings in excess of the spending policy amounts appropriated to the PWMTFRA. PWMTF income exceeded the spending policy amount by $10,598,474 in FY04, by $19,485,440 in FY06, by $32,869,204 in FY07, and by $185,102,897 in FY08. PWMTF income is projected to be less than the spending policy amount in FY11-FY16.

(2) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.

(3) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions taking place in FY10 is approximately $17.7 million. The General Fund share from lease auctions taking place so far in FY11 is approximately $16.2 million.

(4) - This category includes all 1200 series tax revenue, except sales and use taxes; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series, excluding investment income); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included $21.0 million in revenue from a single estate settlement, and in FY00 it totaled $50.8 million.

(5) - Inheritance Taxes are included at diminishing rates beginning in FY 2004, due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

(6) - Chapter 52, 2003 Sessions Laws increased cigarette taxes by $.48 per pack, and directed this increase to the General Fund until June 30, 2006. Chapter 22, 2005 Session Laws removed the June 30, 2006 sunset date, thereby permanently directing this tax increase to the General Fund.

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

	Crude Oil (1)		Natural Gas (2)		Coal (3)		Trona (4)	
Calendar Year	Price	Production (Bbls)	Price	Production (Mcf)	Price	Production (Tons)	Price	Production (Tons)
2010	$65.00	51,500,000	$3.90	2,540,000,000	$12.04	426,500,000	$59.50	19,600,000
2011	$65.00	51,000,000	$3.90	2,590,800,000	$12.04	433,500,000	$62.00	20,000,000
2012	$70.00	50,500,000	$3.90	2,642,600,000	$12.04	438,500,000	$62.00	20,400,000
2013	$70.00	50,000,000	$4.25	2,695,500,000	$12.54	443,500,000	$62.00	20,400,000
2014	$75.00	49,500,000	$4.50	2,749,400,000	$13.03	448,500,000	$62.00	20,400,000
2015	$75.00	49,000,000	$4.50	2,750,000,000	$13.03	453,500,000	$62.00	20,400,000
2016	$75.00	48,000,000	$4.50	2,750,000,000	$13.03	458,500,000	$62.00	20,400,000

(1) - Price is the average gross sales price for all Wyoming oil production. Production is the total volume of all oil produced in Wyoming, including stripper, tertiary, other oil, and lease condensate.

(2) - Price is the average gross sales price for all Wyoming natural gas production. Production is the total volume of all gas produced in Wyoming, including methane, carbon dioxide, natural gas liquids, and all other related products.

(3) - Price is the average gross sales price for all Wyoming coal production. Production is the total volume of all coal produced in Wyoming, including surface and underground.

(4) - Price is the average gross sales price for all Wyoming trona production. Production is the total volume of all trona ore produced in Wyoming.

Table 4
Mineral Severance Taxes
Fiscal Year Distribution by Account

Fiscal Year	General Fund	Budget Reserve Acct	PWMTF (1)	Water I	Water II	Water III (2)	Highway Fund (3),(4)	Cities and Towns	Counties	School Foundation (3),(4)	Community Colleges (3)	Cities, Towns, Counties and Special Districts Capital Construction (2)	State Aid County Roads	Others (5),(6)	Totals (7)
Historical:															
1987	$68,877,091	$0	$62,469,489	$16,361,733	$3,892,548	$0	$37,444,600	$17,516,463	$5,838,821	$5,418,204	$1,806,068	$0	$0	$39,708,784	$259,333,801
1988	$66,290,953	$2,717,761	$58,617,466	$14,929,958	$3,951,729	$0	$35,729,596	$17,782,778	$5,927,593	$4,993,669	$1,664,556	$0	$0	$17,027,524	$229,633,583
1989	$65,367,573	$28,355,082	$50,788,173	$15,526,962	$3,839,681	$0	$36,510,014	$17,278,565	$5,759,522	$5,317,075	$1,772,358	$0	$0	$0	$230,515,005
1990	$73,864,746	$31,525,285	$56,348,413	$15,472,960	$4,366,001	$0	$32,897,511	$19,647,004	$6,549,001	$5,548,483	$1,849,494	$0	$0	$3,309,044	$251,377,942
1991	$78,889,482	$33,252,405	$59,532,144	$16,226,268	$4,677,947	$0	$34,650,567	$21,050,761	$7,016,920	$5,713,598	$1,904,533	$0	$0	$0	$262,914,625
1992	$67,713,268	$31,428,737	$53,234,067	$20,548,813	$3,773,409	$0	$34,412,199	$16,980,339	$5,660,113	$6,481,843	$2,160,614	$0	$0	$2,904,537	$245,297,939
1993	$65,814,526	$44,976,123	$53,381,267	$16,157,633	$3,885,335	$0	$21,617,005	$17,484,005	$5,828,002	$16,083,054	$1,969,302	$0	$0	$6,768,414	$253,964,666
1994	$65,235,499	$39,069,045	$51,963,898	$15,872,306	$3,797,888	$0	$18,230,924	$17,090,389	$5,696,796	$0	$0	$0	$0	$7,902,361	$224,859,106
1995	$56,478,509	$26,476,699	$43,376,204	$15,674,745	$2,825,089	$0	$10,318,318	$12,712,811	$4,917,916	$97,164	$32,388	$1,566,875	$2,449,126	$7,330,216	$184,256,060
1996	$61,649,241	$29,841,991	$48,754,014	$17,115,874	$3,119,263	$0	$6,753,451	$14,036,621	$5,779,890	$36,438	$12,146	$4,876,813	$3,963,660	$7,630,161	$203,569,563
1997	$70,906,043	$33,499,478	$56,747,014	$16,902,063	$3,908,387	$0	$7,572,081	$17,587,656	$7,135,927	$12,442	$4,147	$5,334,713	$4,584,152	$8,584,975	$232,779,078
1998	$69,557,973	$33,150,457	$54,876,669	$19,794,771	$3,400,755	$0	$7,117,864	$15,303,290	$6,384,654	$111,632	$37,211	$3,293,381	$4,487,973	$10,018,785	$227,535,415
1999	$58,924,423	$28,164,693	$48,664,636	$18,123,904	$2,753,030	$0	$0	$12,388,590	$5,321,530	$4,814,813	$3,974	$3,395,400	$4,438,397	$9,465,814	$196,459,204
2000	$83,616,343	$39,082,122	$69,719,687	$18,040,045	$4,779,071	$0	$9,108,600	$21,506,037	$8,559,273	$1,415,109	$901	$4,346,563	$4,898,265	$10,050,960	$275,122,976
2001	$139,104,482	$57,915,048	$112,995,802	$20,783,056	$9,391,114	$0	$28,530,106	$33,130,343	$15,640,647	$24,070	$2,674	$4,982,504	$5,593,506	$19,879,926	$447,973,278
2002	$117,185,445	$39,270,594	$72,269,085	$19,319,789	$3,435,755	$0	$7,435,471	$15,101,587	$6,334,307	$0	$0	$4,386,530	$4,495,040	$10,200,358	$299,433,961
2003	$149,549,109	$105,317,276	$104,690,345	$19,242,468	$3,323,943	$0	$6,950,287	$14,628,852	$6,136,020	$0	$0	$4,400,000	$4,500,000	$10,387,922	$429,126,222
2004	$184,408,599	$171,441,376	$136,108,467	$19,858,973	$3,412,847	$0	$7,717,057	$15,004,762	$6,293,694	$0	$0	$4,386,528	$4,495,031	$10,439,594	$563,566,928
2005	$225,275,895	$251,580,640	$176,579,787	$19,274,886	$3,570,457	$0	$7,958,111	$15,671,001	$6,573,145	$0	$0	$4,386,525	$4,495,025	$11,291,382	$726,656,854
2006	$240,254,868	$279,579,500	$406,945,374	$19,200,918	$3,660,548	$775,114	$8,269,185	$16,162,339	$6,622,389	$0	$0	$3,611,540	$4,495,031	$11,500,112	$1,001,076,918
2007	$213,964,458	$228,678,827	$346,588,461	$20,038,040	$3,493,592	$775,143	$8,159,373	$15,410,957	$6,371,940	$0	$0	$3,611,545	$4,495,042	$12,211,542	$863,798,920
2008	$257,859,263	$323,214,288	$443,081,307	$19,297,547	$3,229,980	$775,217	$6,610,973	$14,224,389	$5,976,585	$0	$0	$3,611,614	$4,495,110	$11,575,738	$1,093,952,011
2009	$217,580,767	$240,383,694	$350,004,682	$19,297,501	$3,343,659	$775,104	$7,065,973	$14,736,265	$6,147,028	$0	$0	$3,611,541	$4,495,030	$11,211,918	$878,653,162
2010	$226,994,930	$260,982,942	$371,323,873	$19,297,696	$3,254,961	$775,191	$6,711,030	$14,336,803	$6,014,028	$0	$0	$3,611,625	$4,495,107	$10,163,192	$927,961,378
Projected:															
2011	$208,500,000	$224,100,000	$331,500,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,200,000	$834,800,000
2012	$211,800,000	$230,500,000	$338,100,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,500,000	$851,400,000
2013	$219,500,000	$246,000,000	$354,300,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,800,000	$891,100,000
2014	$231,500,000	$270,000,000	$378,900,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,100,000	$952,000,000
2015	$237,900,000	$282,700,000	$392,200,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,400,000	$984,700,000
2016	$238,000,000	$283,100,000	$392,200,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,600,000	$985,400,000

(1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the addtional severance taxes to the PWMTF ($74,264,775) was diverted to the PWMTF Reserve Account in FY10.

(2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.

(3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.

(4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additior fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from $12.2 to $13.6 million per year are projected to be diverted to these accounts in FY11 through FY16.

(6) - This column includes $5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded $24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.

(7) - FY98 revenues include $8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include $19.5 million and $13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 5

Mineral Severance Taxes

Biennial Distribution by Account

Biennium	General Fund	Budget Reserve Acct	PWMTF (1)	Water I	Water II	Water III (2)	Highway Fund (3),(4)	Cities and Towns	Counties	School Foundation (3),(4)	Community Colleges (3)	Cities, Towns, Counties and Special Districts Capital Construction (2)	State Aid County Roads	Others (5),(6)	Totals (7)
Historical:															
1987-88	$135,168,044	$2,717,761	$121,086,955	$31,291,691	$7,844,277	$0	$73,174,196	$35,299,241	$11,766,414	$10,411,873	$3,470,624	$0	$0	$56,736,308	$488,967,384
1989-90	$139,232,319	$59,880,367	$107,136,586	$30,999,922	$8,205,682	$0	$69,407,525	$36,925,569	$12,308,523	$10,865,558	$3,621,852	$0	$0	$3,309,044	$481,892,947
1991-92	$146,602,750	$64,681,142	$112,766,211	$36,775,081	$8,451,356	$0	$69,062,766	$38,031,100	$12,677,033	$12,195,441	$4,065,147	$0	$0	$2,904,537	$508,212,564
1993-94	$131,050,025	$84,045,168	$105,345,165	$32,029,939	$7,683,223	$0	$39,847,929	$34,574,394	$11,524,798	$16,083,054	$1,969,302	$0	$0	$14,670,775	$478,823,772
1995-96	$118,127,750	$56,318,690	$92,130,218	$32,790,619	$5,944,352	$0	$17,071,769	$26,749,432	$10,697,806	$133,602	$44,534	$6,443,688	$6,412,786	$14,960,377	$387,825,623
1997-98	$140,464,016	$66,649,935	$111,623,683	$36,696,834	$7,309,142	$0	$14,689,945	$32,890,946	$13,520,581	$124,074	$41,358	$8,628,094	$9,072,125	$18,603,760	$460,314,493
1999-00	$142,540,766	$67,246,815	$118,384,323	$36,163,949	$7,532,101	$0	$9,108,600	$33,894,627	$13,880,803	$6,229,922	$4,875	$7,741,963	$9,336,662	$19,516,774	$471,582,180
2001-02	$256,289,927	$97,185,642	$185,264,887	$40,102,845	$12,826,869	$0	$35,965,577	$48,231,930	$21,974,954	$24,070	$2,674	$9,369,034	$10,088,546	$30,080,284	$747,407,239
2003-04	$333,957,708	$276,758,652	$240,798,812	$39,101,441	$6,736,790	$0	$14,667,344	$29,633,614	$12,429,714	$0	$0	$8,786,528	$8,995,031	$20,827,516	$992,693,150
2005-06	$465,530,763	$531,160,140	$583,525,161	$38,475,804	$7,231,005	$775,114	$16,227,296	$31,833,340	$13,195,534	$0	$0	$7,998,065	$8,990,056	$22,791,494	$1,727,733,772
2007-08	$471,823,721	$551,893,115	$789,669,768	$39,335,587	$6,723,572	$1,550,360	$14,770,346	$29,635,346	$12,348,525	$0	$0	$7,223,159	$8,990,152	$23,787,280	$1,957,750,931
2009-10	$444,575,697	$501,366,636	$721,328,555	$38,595,197	$6,598,620	$1,550,295	$13,777,003	$29,073,068	$12,161,056	$0	$0	$7,223,166	$8,990,137	$21,375,110	$1,806,614,540
Projected:															
2011-12	$420,300,000	$454,600,000	$669,600,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$24,700,000	$1,686,200,000
2013-14	$451,000,000	$516,000,000	$733,200,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$25,900,000	$1,843,100,000
2015-16	$475,900,000	$565,800,000	$784,400,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$27,000,000	$1,970,100,000

(1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the addtional severance taxes to the PWMTF ($74,264,775) was diverted to the PWMTF Reserve Account in FY10.

(2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.

(3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.

(4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from $12.2 to $13.6 million per year are projected to be diverted to these accounts in FY11 through FY16.

(6) - This column includes $5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded $24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.

(7) - FY98 revenues include $8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include $19.5 million and $13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 6

Mineral Severance Taxes to All Accounts

Fiscal Year Distribution by Mineral

Fiscal Year	Crude Oil (1)	Natural Gas (2)	Coal (3),(4)	Trona (4)	Others	Total
Historical:						
1987	$86,907,037	$51,091,700	$115,475,944	$5,128,655	$730,463	$259,333,799
1988	$96,839,507	$42,075,638	$84,075,144	$6,000,142	$643,153	$229,633,584
1989	$78,039,790	$55,796,358	$89,123,775	$5,490,181	$2,064,904	$230,515,008
1990	$101,473,717	$50,223,894	$89,108,141	$9,556,925	$1,015,266	$251,377,943
1991	$106,770,475	$52,753,168	$93,419,414	$8,986,049	$985,519	$262,914,625
1992	$84,191,316	$45,182,072	$103,815,239	$11,390,252	$719,060	$245,297,939
1993	$77,331,326	$59,122,246	$100,349,235	$10,588,977	$1,168,752	$253,964,664
1994	$66,270,807	$70,277,554	$75,192,986	$7,247,448	$634,798	$224,859,107
1995	$56,833,877	$43,372,402	$74,797,503	$8,463,810	$788,469	$184,256,061
1996	$63,060,970	$48,186,888	$81,511,782	$10,025,148	$784,775	$203,569,563
1997	$64,544,014	$76,010,393	$80,676,620	$10,553,905	$994,148	$232,779,080
1998	$43,060,380	$80,346,880	$92,985,342	$10,188,026	$954,788	$227,535,416
1999	$29,660,885	$73,928,406	$85,333,688	$6,547,419	$988,806	$196,459,204
2000	$57,322,887	$120,540,411	$85,163,673	$10,959,901	$1,156,732	$275,143,604
2001	$74,664,462	$266,647,882	$97,478,127	$8,332,546	$850,262	$447,973,279
2002	$54,598,527	$128,073,614	$109,711,373	$6,012,061	$1,038,386	$299,433,961
2003	$68,127,067	$229,972,369	$122,317,716	$7,539,180	$1,169,890	$429,126,222
2004	$71,557,596	$349,664,757	$133,353,154	$7,758,262	$1,233,159	$563,566,928
2005	$101,130,974	$465,857,637	$148,945,690	$9,095,299	$1,627,254	$726,656,854
2006	$133,837,369	$673,431,324	$180,844,372	$9,776,115	$3,187,738	$1,001,076,918
2007	$137,514,018	$498,622,081	$212,470,401	$12,767,389	$2,425,031	$863,798,920
2008	$214,996,247	$625,637,562	$235,891,670	$14,773,518	$2,653,014	$1,093,952,011
2009	$141,647,794	$449,899,561	$269,581,844	$15,305,039	$2,218,924	$878,653,162
2010	$174,006,343	$471,483,636	$265,939,154	$13,832,896	$2,699,349	$927,961,378
Projected:						
2011	$160,600,000	$392,900,000	$263,400,000	$14,700,000	$3,200,000	$834,800,000
2012	$165,100,000	$400,800,000	$267,000,000	$15,300,000	$3,200,000	$851,400,000
2013	$169,500,000	$427,300,000	$275,700,000	$15,400,000	$3,200,000	$891,100,000
2014	$173,800,000	$469,400,000	$290,200,000	$15,400,000	$3,200,000	$952,000,000
2015	$177,900,000	$489,100,000	$299,100,000	$15,400,000	$3,200,000	$984,700,000
2016	$175,300,000	$489,100,000	$302,400,000	$15,400,000	$3,200,000	$985,400,000

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

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

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

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

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

Fiscal Year	University of Wyoming (1)	School Foundation (2),(3),(7)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Cities, Towns, Counties and Spec Districts Capital Construction (4)	School Dist Cap Con (4),(5),(7)	Counties	State Aid to County Roads	LRI/BRA (1),(5),(7)	Community Colleges (4)	Others (3)	Transportation Enterprise (6)	General Fund Administrative	Totals
Historical:															
1987	$8,181,740	$41,817,780	$31,817,876	$2,727,247	$9,090,622	$14,387,792	$10,545,353	$0	$2,727,247	$5,296,970	$5,212,071	$0	$0	$0	$131,804,698
1988	$10,666,955	$73,591,260	$41,482,602	$3,555,652	$11,852,172	$12,969,022	$0	$0	$3,555,652	$1,116,850	$1,472,496	$0	$0	$0	$160,262,661
1989	$11,817,019	$78,429,995	$45,955,075	$3,939,006	$16,412,527	$9,307,164	$4,726,808	$1,094,168	$3,939,006	$553,816	$0	$0	$0	$0	$176,174,584
1990	$11,383,250	$75,551,049	$44,268,193	$3,794,417	$15,810,069	$8,432,037	$4,553,300	$1,054,005	$3,794,417	$0	$0	$0	$0	$0	$168,640,737
1991	$14,710,885	$97,636,685	$51,215,672	$4,903,628	$20,431,784	$11,721,452	$5,884,354	$1,362,119	$10,896,952	$824,500	$0	$723,919	$0	$0	$220,311,950
1992	$12,345,895	$80,909,450	$42,441,341	$4,063,533	$16,931,386	$9,111,810	$4,876,239	$1,128,759	$9,030,073	$1,489,658	$0	$201,132	$0	$0	$182,529,276
1993	$11,483,887	$76,218,983	$44,659,560	$3,827,962	$15,949,843	$15,187,193	$4,593,555	$1,063,323	$3,827,962	$9,680,610	$0	$3,000,000	$0	$0	$189,492,878
1994	$12,009,131	$79,705,044	$46,702,174	$4,003,044	$16,679,348	$15,876,859	$4,803,652	$1,111,957	$4,003,044	$9,981,207	$0	$3,000,000	$0	$0	$197,875,460
1995	$12,987,595	$86,199,147	$55,203,625	$4,329,198	$18,038,326	$17,829,164	$5,195,038	$522,242	$1,880,072	$7,820,479	$1,955,120	$0	$0	$0	$211,960,006
1996	$11,890,980	$78,920,874	$56,184,189	$3,963,660	$16,515,250	$14,630,439	$4,756,392	$0	$0	$8,559,295	$2,139,824	$0	$0	$0	$197,560,903
1997	$14,835,376	$91,275,558	$64,674,013	$4,584,152	$19,100,633	$16,004,140	$5,500,982	$0	$0	$18,739,204	$2,230,370	$1,402,532	$0	$0	$238,346,960
1998	$15,018,540	$89,360,543	$61,313,911	$4,487,974	$18,697,362	$9,975,145	$7,709,622	$0	$0	$14,094,136	$581,013	$2,013,448	$0	$0	$223,251,694
1999	$13,420,020	$98,499,570	$48,334,693	$4,473,340	$18,638,917	$13,080,567	$28,481,977	$0	$0	$0	$1,600,000	$0	$4,500,000	$0	$231,029,084
2000	$19,885,932	$101,996,286	$56,432,177	$4,902,424	$19,588,385	$13,795,708	$29,154,892	$0	$0	$46,949,577	$1,600,000	$7,545,467	$7,242,000	$0	$309,092,848
2001	$16,780,519	$131,302,412	$50,215,852	$5,593,506	$21,028,138	$14,947,511	$37,259,164	$0	$0	$141,647,680	$1,600,000	$20,503,245	$7,242,000	$0	$448,120,027
2002	$13,365,000	$132,342,234	$35,059,328	$4,455,000	$18,562,500	$13,050,000	$73,143,236	$0	$0	$47,829,775	$1,600,000	$0	$7,242,000	$2,000,000	$348,649,073
2003	$13,365,000	$156,262,611	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$69,880,327	$0	$0	$135,076,695	$1,600,000	$0	$0	$2,000,000	$476,269,633
2004	$13,365,000	$191,090,662	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$43,514,047	$0	$0	$204,711,904	$1,600,000	$0	$0	$2,000,000	$554,366,613
2005	$13,365,000	$201,172,871	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$213,121,806	$0	$0	$285,903,765	$1,600,000	$30,525,901	$0	$2,000,000	$845,774,343
2006	$13,365,000	$88,704,000	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$203,999,794	$0	$0	$440,092,088	$1,600,000	$220,112,064	$0	$2,000,000	$1,067,957,946
2007	$13,365,000	$88,704,000	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$166,049,329	$0	$0	$371,530,742	$1,600,000	$185,821,106	$0	$2,000,000	$927,155,177
2008	$13,365,000	$287,243,293	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$181,137,080	$0	$0	$534,000,228	$1,600,000	$68,540,929	$0	$2,000,000	$1,185,971,530
2009	$13,365,000	$300,714,799	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$209,876,037	$0	$0	$423,895,060	$1,600,000	$0	$0	$2,000,000	$1,049,535,896
2010	$13,365,000	$299,236,295	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$43,468,169	$0	$0	$420,967,494	$1,600,000	$0	$0	$2,000,000	$878,721,958
Projected:															
2011	$13,400,000	$272,700,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$43,500,000	$0	$0	$368,100,000	$1,600,000	$0	$0	$2,000,000	$799,500,000
2012	$13,400,000	$277,300,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$43,500,000	$0	$0	$377,200,000	$1,600,000	$0	$0	$2,000,000	$813,200,000
2013	$13,400,000	$289,400,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$25,500,000	$0	$0	$401,300,000	$1,600,000	$0	$0	$2,000,000	$831,400,000
2014	$13,400,000	$307,700,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$437,900,000	$0	$0	$0	$2,000,000	$856,900,000
2015	$13,400,000	$317,100,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$456,800,000	$0	$0	$0	$2,000,000	$885,200,000
2016	$13,400,000	$317,700,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$458,000,000	$0	$0	$0	$2,000,000	$887,000,000

(1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of $200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately $12.2 million.

(2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the $200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of $100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches $105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches $400 million. These distributions were completed in FY08.

(4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY10 was $47,222,169. The projected coal lease bonuses for the forecast period are $47.2 million per year in FY11-12, and $29.3 million in FY13.

(5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account were diverted to the School District Capital Construction Account.

(6) - In FY99, $4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, $7,242,000 in highway FMR funds were diverted to this account.

(7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.

Table 8

Federal Mineral Royalties (Including Coal Lease Bonuses) - Projections

Biennial Distribution by Account

Biennium	University of Wyoming (1)	School Foundation (2),(3),(7)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Cities, Towns, Counties and Spec Districts Capital Construction (4)	School Dist Cap Con (4),(5),(7)	Counties	State Aid to County Roads	LRI/BRA (1),(5),(7)	Community Colleges (4)	Others (3)	Transportation Enterprise (6)	General Fund Administrative	Totals
Historical:															
1987-88	$18,848,695	$115,409,040	$73,300,478	$6,282,899	$20,942,794	$27,356,814	$10,545,353	$0	$6,282,899	$6,413,820	$6,684,567	$0	$0	$0	$292,067,359
1989-90	$23,200,269	$153,981,044	$90,223,268	$7,733,423	$32,222,596	$17,739,201	$9,280,108	$2,148,173	$7,733,423	$553,816	$0	$0	$0	$0	$344,815,321
1991-92	$27,056,780	$178,546,135	$93,657,013	$8,967,161	$37,363,170	$20,833,262	$10,760,593	$2,490,878	$19,927,025	$2,314,158	$0	$925,051	$0	$0	$402,841,226
1993-94	$23,493,018	$155,924,027	$91,361,734	$7,831,006	$32,629,191	$31,064,052	$9,397,207	$2,175,280	$7,831,006	$19,661,817	$0	$6,000,000	$0	$0	$387,368,338
1995-96	$24,878,575	$165,120,021	$111,387,814	$8,292,858	$34,553,576	$32,459,603	$9,951,430	$522,242	$1,880,072	$16,379,774	$4,094,944	$0	$0	$0	$409,520,909
1997-98	$29,853,916	$180,636,101	$125,987,924	$9,072,126	$37,797,995	$25,979,285	$13,210,604	$0	$0	$32,833,340	$2,811,383	$3,415,980	$0	$0	$461,598,654
1999-00	$33,305,952	$200,495,856	$104,766,870	$9,375,764	$38,227,302	$26,876,275	$57,636,869	$0	$0	$46,949,577	$3,200,000	$7,545,467	$11,742,000	$0	$540,121,932
2001-02	$30,145,519	$263,644,646	$85,275,180	$10,048,506	$39,590,638	$27,997,511	$110,402,400	$0	$0	$189,477,455	$3,200,000	$20,503,245	$14,484,000	$2,000,000	$796,769,100
2003-04	$26,730,000	$347,353,273	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$113,394,374	$0	$0	$339,788,599	$3,200,000	$0	$0	$4,000,000	$1,030,636,246
2005-06	$26,730,000	$289,876,871	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$417,121,600	$0	$0	$725,995,853	$3,200,000	$250,637,965	$0	$4,000,000	$1,913,732,289
2007-08	$26,730,000	$375,947,293	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$347,186,409	$0	$0	$905,530,970	$3,200,000	$254,362,035	$0	$4,000,000	$2,113,126,707
2009-10	$26,730,000	$599,951,094	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$253,344,206	$0	$0	$844,862,554	$3,200,000	$0	$0	$4,000,000	$1,928,257,854
Projected:															
2011-12	$26,800,000	$550,000,000	$124,000,000	$9,000,000	$37,200,000	$26,200,000	$87,000,000	$0	$0	$745,300,000	$3,200,000	$0	$0	$4,000,000	$1,612,700,000
2013-14	$26,800,000	$597,100,000	$122,100,000	$9,000,000	$37,200,000	$20,500,000	$30,800,000	$0	$0	$839,200,000	$1,600,000	$0	$0	$4,000,000	$1,688,300,000
2015-16	$26,800,000	$634,800,000	$120,200,000	$9,000,000	$37,200,000	$14,800,000	$10,600,000	$0	$0	$914,800,000	$0	$0	$0	$4,000,000	$1,772,200,000

(1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of $200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately $12.2 million.

(2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the $200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of $100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches $105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches $400 million. These distributions were completed in FY08.

(4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY10 was $47,222,169. The projected coal lease bonuses for the forecast period are $47.2 million per year in FY11-12, and $29.3 million in FY13.

(5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account have been diverted to the School District Capital Construction Account.

(6) - In FY99, $4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, $7,242,000 in highway FMR funds were diverted to this account.

(7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.

Table 9

Total State Assessed Valuation

Calendar Year	Oil	Gas	Coal	Trona	Other Minerals	Minerals Totals	Other Property	Grand Totals
Historical:								
1987	$1,726,056,828	$717,673,951	$1,006,229,601	$114,546,971	$23,035,941	$3,587,543,292	$2,306,599,106	$5,894,142,398
1988	$1,386,610,892	$719,589,653	$1,170,706,216	$116,918,544	$44,568,666	$3,438,393,971	$2,291,292,385	$5,729,686,356
1989	$1,657,596,044	$771,209,008	$1,157,292,224	$150,600,216	$36,116,824	$3,772,814,316	$2,301,616,736	$6,074,431,052
1990	$1,944,312,061	$802,742,792	$1,128,751,476	$179,396,884	$39,969,271	$4,095,172,484	$2,291,841,199	$6,387,013,683
1991	$1,525,148,746	$754,046,591	$1,124,208,895	$191,288,342	$46,795,746	$3,641,488,320	$2,412,091,802	$6,053,580,122
1992	$1,392,784,056	$866,037,624	$1,124,159,350	$195,116,349	$41,901,658	$3,619,999,037	$2,555,050,886	$6,175,049,923
1993	$1,145,997,408	$1,070,372,528	$1,087,819,590	$178,541,871	$41,043,459	$3,523,774,856	$2,767,438,446	$6,291,213,302
1994	$976,428,678	$982,669,079	$1,134,921,050	$174,696,366	$47,646,972	$3,316,362,145	$2,915,392,514	$6,231,754,659
1995	$1,046,253,644	$777,111,224	$1,190,504,945	$235,924,659	$48,523,309	$3,298,317,781	$3,125,083,074	$6,423,400,855
1996	$1,262,398,254	$1,079,831,210	$1,217,201,878	$258,344,864	$58,353,020	$3,876,129,226	$3,269,740,086	$7,145,869,312
1997	$1,094,434,115	$1,432,024,354	$1,168,819,736	$259,007,520	$63,325,758	$4,017,611,483	$3,423,859,455	$7,441,470,938
1998	$617,510,781	$1,306,590,501	$1,204,528,349	$242,352,415	$64,727,912	$3,435,709,958	$3,589,768,423	$7,025,478,381
1999	$903,869,245	$1,601,520,736	$1,265,306,376	$211,143,740	$65,617,392	$4,047,457,489	$3,849,398,782	$7,896,856,271
2000	$1,438,975,976	$3,365,840,728	$1,336,115,591	$206,218,970	$59,908,980	$6,407,060,245	$4,135,036,155	$10,542,096,400
2001	$1,080,018,231	$3,882,089,465	$1,506,337,295	$209,191,934	$61,089,137	$6,738,726,062	$4,430,580,865	$11,169,306,927
2002	$1,083,555,330	$2,512,574,992	$1,760,291,304	$203,324,146	$64,567,181	$5,624,312,953	$4,715,774,001	$10,340,086,954
2003	$1,244,211,776	$5,265,135,004	$1,846,983,332	$195,203,377	$64,488,534	$8,616,022,023	$5,063,514,295	$13,679,536,318
2004	$1,634,067,860	$7,039,052,884	$2,039,556,051	$198,943,291	$72,397,802	$10,984,017,888	$5,461,066,596	$16,445,084,484
2005	$2,152,842,718	$10,134,180,366	$2,280,138,621	$255,216,361	$83,997,233	$14,906,375,299	$6,072,284,471	$20,978,659,770
2006	$2,533,149,964	$8,770,228,320	$2,884,925,775	$299,227,941	$98,848,458	$14,586,380,458	$6,904,886,980	$21,491,267,438
2007	$2,843,196,944	$7,271,144,479	$3,279,547,772	$339,684,701	$111,630,388	$13,845,204,284	$8,053,126,913	$21,898,331,197
2008	$4,089,269,385	$12,003,450,988	$3,760,527,297	$427,193,253	$116,440,939	$20,396,881,862	$8,822,651,321	$29,219,533,183
2009	$2,439,657,555	$5,861,051,297	$3,834,477,312	$350,783,487	$97,845,933	$12,583,815,584	$8,732,662,047	$21,316,477,631
Projected:								
2010	$2,941,300,000	$6,483,500,000	$3,754,300,000	$355,700,000	$125,600,000	$13,660,400,000	$8,732,700,000	$22,393,100,000
2011	$2,911,800,000	$6,613,200,000	$3,815,600,000	$378,200,000	$125,600,000	$13,844,400,000	$8,732,700,000	$22,577,100,000
2012	$3,104,200,000	$6,745,300,000	$3,859,400,000	$385,800,000	$125,600,000	$14,220,300,000	$8,907,400,000	$23,127,700,000
2013	$3,072,500,000	$7,498,000,000	$4,063,800,000	$385,800,000	$125,600,000	$15,145,700,000	$9,085,500,000	$24,231,200,000
2014	$3,258,000,000	$8,150,300,000	$4,271,800,000	$385,800,000	$125,600,000	$16,191,500,000	$9,267,200,000	$25,458,700,000
2015	$3,224,100,000	$8,152,000,000	$4,319,300,000	$385,800,000	$125,600,000	$16,206,800,000	$9,452,500,000	$25,659,300,000
2016	$3,163,000,000	$8,152,000,000	$4,366,700,000	$385,800,000	$125,600,000	$16,193,100,000	$9,641,600,000	$25,834,700,000

Wyoming State Government
Revenue Forecast
Fiscal Year 2011 – Fiscal Year 2016

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

Consensus Revenue Estimating Group
CREG

January 2011

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To: Governor Matt Mead
Members of the 61st Legislature

From: Buck McVeigh, Co-Chairman
Bill Mai, Co-Chairman

Date: January 12, 2011

Subject: Wyoming Revenue Forecast

The Consensus Revenue Estimating Group (CREG) met on January 5, 2011. The attached revenue report provides the revised revenue forecasts and associated assumptions which resulted from that meeting. Please note the forecast covers FY 2011 through FY 2016.

Revisions were made to two categories of revenue in this January report: sales and use tax revenues to the General Fund, and leasing revenues to the General Fund and Common School Land Income Account. These revisions added monies to each year of the General Fund forecast, and increased FY 2011 revenues to the Common School Land Income Account. ***Projections of income from all other sources were left unchanged from the October 2010 CREG forecast.***

General Fund and Budget Reserve Account Revenue Comparisons

Wyoming's economy has made a marked improvement from that of a year ago, largely due to a rebound in the energy industry. This was reflected in the October 2010 forecast. While energy production and development throughout the state continues to recover from the effects of the 2008 recession, a high degree of interest is focused on the southeast corner of the state, and the Niobrara Shale Formation. Laramie, Goshen, Platte, and Converse counties are abuzz with energy-related activity, most of which is still exploratory in nature. As evidence of the high level of interest in southeast Wyoming, the Office of State Lands and Investments generated just shy of $150.0 million in calendar year 2010 from leasing activity on state lands primarily in those counties.

Unlike the oil and gas production in western and central Wyoming, production from the Niobrara formation will be primarily on state-owned and private land. Because of the complicated land ownership involved in eastern Wyoming, the predictability of development is more difficult than development on federal lands. As a result, no additions to production of oil or natural gas are

included in this projection revision. However, as more information becomes available, there could be a significant impact from production in southeast Wyoming in future reports.

Sales and use tax projections were increased, modestly. The members of the CREG believe that some of the better-than-expected sales and use tax receipts of recent months are related to the aforementioned exploration. The General Fund forecast for sales and use tax was increased by $17.4 million in the 2011-12 biennium. This forecast was also increased by $6.5 million in FY 2013-14, and by $2.5 million in FY 2015-16.

$5.3 million was added to the FY 2011 General Fund forecast in the Revenue from Others category shown in Tables 1 and 2 of this report. The Office of State Lands and Investments held a competitive oil and gas lease auction on November 3, 2010 which resulted in total proceeds of $48.9 million. Of that amount, $5.3 million flowed to the General Fund.

Aside from the additions to the sales and use tax forecast, and the additional mineral lease sale monies, no other General Fund or Budget Reserve Account categories of revenue were revised.

FY 2011-12 Biennium General Fund Revenue Forecast Comparison

Revenue Source	October 2010 Forecast FY 2011-12 Biennium	January 2011 Forecast FY 2011-12 Biennium	Difference
Sales and Use Tax	$ 876.6 M	$ 894.0 M	+ $ 17.4 M
Severance Tax	$ 420.3 M	$ 420.3 M	+ $ 0.0 M
Investment Income	$ 391.2 M	$ 391.2 M	+ $ 0.0 M
All Other	$ 264.2 M	$ 269.5 M	+ $ 5.3 M
Total General Fund	$1,952.3 M	$1,975.0 M	+ $ 22.7 M

Common School Land Income Account Revenue Comparisons

Also due to the leasing activity on November 3, 2010 in the Office of State Lands and Investments, $41.7 million was added to the FY 2011 revenue forecast in the Common School Land Income Account. Those oil and gas leases were primarily for state lands in southeast Wyoming. There were no other changes to the revenue forecast for this account.

Common School Land Income Forecast:
(Millions of current dollars)

Fiscal Year	Investment Income January Estimate	Fees and Leases January Estimate	Total January Estimate	Difference from Oct. '10 Estimate
2011	$47.9	$87.2	$135.1	+$ 41.7
2012	$60.3	$8.7	$69.0	+$ 0.0
2013	$64.8	$7.5	$72.3	+$ 0.0
2014	$69.1	$6.0	$75.1	+$ 0.0
2015	$73.3	$5.0	$78.3	+$ 0.0
2016	$77.4	$4.0	$81.4	+$ 0.0

For details of other aspects of the revenue forecast, please refer to the October 2010 CREG report.

The co-chairs and members of the group will continue to monitor the revenue picture, and keep you informed of any major developments.

Appendix Tables:

Table 1: General Fund Revenues - Fiscal Year Collections by Source

Table 2: General Fund Revenues - Biennial Collections by Source

Table 3: Severance Tax Assumptions - Price and Production Levels

Table 4: Mineral Severance Taxes - Fiscal Year Distribution by Account

Table 5: Mineral Severance Taxes - Biennial Distribution by Account

Table 6: Mineral Severance Taxes to All Accounts - FY Distribution by Mineral

Table 7: Federal Mineral Royalties Including Coal Lease Bonuses - Fiscal Year Distribution by Account

Table 8: Federal Mineral Royalties Including Coal Lease Bonuses - Biennial Distribution by Account

Table 9: Total State Assessed Valuation

Table 1
General Fund Revenues
Fiscal Year Collections by Source

Fiscal Year	Severance Tax	Sales and Use Tax	PWMTF Income (1), (2)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (3)	Penalties and Interest	Federal Aid and Grants	All Other (4),(5),(6)	Total
Historical:											
1987	$68,877,091	$101,973,188	$74,082,280	$23,784,074	$9,988,837	$20,008,170	$13,879,719	$944,386	$839,554	$20,480,750	$334,858,049
1988	$66,290,953	$103,639,207	$72,641,330	$17,777,912	$9,891,087	$10,440,346	$7,743,053	$811,290	$519,602	$15,326,971	$305,081,751
1989	$65,367,573	$99,708,266	$71,052,004	$15,393,558	$11,398,481	$10,499,179	$9,468,713	$1,217,875	$1,012,708	$14,405,473	$299,523,830
1990	$73,864,746	$102,252,096	$86,158,060	$51,598,408	$10,623,799	$10,881,256	$7,380,639	$2,764,571	$741,608	$16,814,383	$363,079,566
1991	$78,889,482	$111,366,871	$94,158,421	$40,114,352	$10,436,327	$13,321,463	$8,631,598	$3,469,433	$2,565,637	$17,464,332	$380,417,916
1992	$67,713,268	$116,406,047	$92,724,655	$53,947,753	$13,488,336	$12,353,440	$11,455,456	$4,149,286	$4,483,988	$11,701,269	$388,423,498
1993	$65,814,526	$125,383,480	$88,342,154	$26,054,629	$14,621,580	$12,811,231	$8,464,892	$3,304,417	$7,368,651	$10,789,229	$362,954,789
1994	$65,235,499	$187,419,645	$86,042,101	$22,414,934	$15,306,680	$12,684,658	$14,244,237	$4,630,812	$7,799,017	$33,186,280	$448,963,863
1995	$56,478,509	$209,710,060	$85,608,439	$27,163,995	$16,043,934	$13,800,083	$4,071,087	$9,539,220	$10,570,977	$12,072,088	$445,058,392
1996	$61,649,241	$208,985,935	$86,526,776	$27,187,921	$16,660,919	$12,536,616	$3,998,696	$2,007,193	$11,110,620	$13,818,622	$444,482,539
1997	$70,906,043	$215,183,851	$92,221,049	$24,230,603	$17,795,890	$13,458,008	$5,198,340	$5,601,208	$11,866,009	$12,326,030	$468,787,031
1998	$69,557,973	$234,725,638	$101,277,447	$23,368,069	$18,171,735	$13,320,789	$5,979,414	$6,766,153	$10,557,300	$16,563,929	$500,288,447
1999	$58,924,423	$234,725,590	$106,845,392	$25,322,337	$20,333,143	$11,438,251	$7,009,009	$5,873,055	$10,293,095	$19,488,056	$500,252,351
2000	$83,616,343	$262,338,523	$117,485,136	$26,191,754	$18,799,203	$13,628,848	$14,829,611	$5,809,027	$8,189,111	$64,712,342	$615,599,898
2001	$139,104,484	$296,341,913	$97,378,092	$34,849,907	$20,569,692	$15,029,401	$10,085,700	$6,612,961	$10,946,298	$21,301,693	$652,220,141
2002	$117,185,445	$313,077,987	$90,510,496	$29,114,751	$20,858,833	$17,099,710	$7,532,683	$6,359,976	$8,878,403	$27,328,449	$637,946,733
2003	$149,549,109	$300,953,910	$58,647,855	$19,214,275	$20,467,084	$19,598,042	$8,199,193	$10,131,822	$10,590,119	$27,332,601	$624,684,010
2004	$184,408,599	$326,625,269	$98,110,315	$28,716,923	$24,260,907	$21,745,077	$5,315,629	$9,031,984	$11,651,917	$34,686,832	$744,553,452
2005	$225,275,895	$363,846,232	$87,789,396	$39,340,611	$26,460,644	$23,962,541	$5,674,323	$11,571,551	$8,313,378	$41,702,561	$833,937,132
2006	$240,254,868	$421,438,545	$123,952,616	$65,048,984	$24,733,817	$24,889,058	$5,842,094	$17,153,208	$10,264,260	$42,493,736	$976,071,186
2007	$213,964,458	$479,072,573	$150,487,083	$90,590,111	$29,478,126	$28,164,990	$6,301,203	$15,248,945	$10,830,645	$46,156,155	$1,070,294,289
2008	$257,859,263	$504,711,048	$321,357,789	$105,567,137	$30,458,234	$26,251,292	$10,704,460	$6,443,234	$9,819,073	$46,743,278	$1,319,914,808
2009	$217,580,767	$492,443,467	$135,264,226	$89,969,956	$33,780,336	$23,978,875	$6,276,827	$11,878,190	$9,159,713	$44,485,273	$1,064,817,630
2010	$226,994,930	$412,845,265	$139,450,800	$117,295,842	$33,254,667	$23,805,596	$21,431,697	$13,962,941	$10,686,279	$47,768,691	$1,047,496,708
Projected:											
2011	$208,500,000	$439,400,000	$114,700,000	$65,400,000	$33,300,000	$19,300,000	$25,100,000	$10,000,000	$10,200,000	$46,200,000	$972,100,000
2012	$211,800,000	$454,600,000	$136,700,000	$74,400,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,002,900,000
2013	$219,500,000	$468,200,000	$146,300,000	$77,800,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,037,200,000
2014	$231,500,000	$470,500,000	$156,200,000	$81,100,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,064,700,000
2015	$237,900,000	$472,800,000	$166,600,000	$84,300,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,087,000,000
2016	$238,100,000	$475,200,000	$177,300,000	$87,600,000	$33,300,000	$19,300,000	$6,400,000	$10,000,000	$10,200,000	$46,200,000	$1,103,600,000

(1) - Chapter 14, 2000 Session Laws established an investment income spending policy for the Permanent Wyoming Mineral Trust Fund (PWMTF). Investment earnings from the PWMTF in excess of the spending policy are appropriated from the General Fund to the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA). The PWMTF income amounts shown in the table above reflect total investment earnings from the PWMTF, including the investment earnings in excess of the spending policy amounts appropriated to the PWMTFRA. PWMTF income exceeded the spending policy amount by $10,598,474 in FY04, by $19,485,440 in FY06, by $32,869,204 in FY07, and by $185,102,897 in FY08. PWMTF income is projected to be less than the spending policy amount in FY11-FY16.

(2) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.

(3) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions taking place in FY10 is approximately $17.7 million. The General Fund share from lease auctions taking place so far in FY11 is approximately $20.3 million.

(4) - This category includes all 1200 series tax revenue, except sales and use taxes; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series, excluding investment income); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included $21.0 million in revenue from a single estate settlement, and in FY00 it totaled $50.8 million.

(5) - Inheritance Taxes are included at diminishing rates beginning in FY 2004, due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

(6) - Chapter 52, 2003 Session Laws increased cigarette taxes by $.48 per pack, and directed this increase to the General Fund until June 30, 2006. Chapter 22, 2005 Session Laws removed the June 30, 2006 sunset date, thereby permanently directing this tax increase to the General Fund.

Table 2
General Fund Revenues
Biennial Collections by Source

Biennium	Severance Tax	Sales and Use Tax	PWMTF Income (1), (2)	Pooled Income	Charges - Sales and Services	Franchise Tax	Revenue from Others (3)	Penalties and Interest	Federal Aid and Grants	All Other (4),(5),(6)	Total
Historical:											
1987-88	$135,168,044	$205,612,395	$146,723,610	$41,561,986	$19,879,924	$30,448,516	$21,622,772	$1,755,676	$1,359,156	$35,807,721	$639,939,800
1989-90	$139,232,319	$201,960,362	$157,210,064	$66,991,966	$22,022,280	$21,380,435	$16,849,352	$3,982,446	$1,754,316	$31,219,856	$662,603,396
1991-92	$146,602,750	$227,772,918	$186,883,076	$94,062,105	$23,924,663	$25,674,903	$20,087,054	$7,618,719	$7,049,625	$29,165,601	$768,841,414
1993-94	$131,050,025	$312,803,125	$174,384,255	$48,469,563	$29,928,260	$25,495,889	$22,709,129	$7,935,229	$15,167,668	$43,975,509	$811,918,652
1995-96	$118,127,750	$418,695,995	$172,135,215	$54,351,916	$32,704,853	$26,336,699	$8,069,783	$11,546,413	$21,681,597	$25,890,710	$889,540,931
1997-98	$140,464,016	$449,909,489	$193,498,496	$47,598,672	$35,967,625	$26,778,797	$11,177,754	$12,367,361	$22,423,309	$28,889,959	$969,075,478
1999-00	$142,540,766	$497,064,113	$224,330,528	$51,514,091	$39,132,346	$25,067,099	$21,838,620	$11,682,082	$18,482,206	$84,200,398	$1,115,852,249
2001-02	$256,289,929	$609,419,900	$187,888,588	$63,964,658	$41,428,525	$32,129,111	$17,618,383	$12,972,937	$19,824,701	$48,630,142	$1,290,166,874
2003-04	$333,957,708	$627,579,179	$156,758,170	$47,931,198	$44,727,991	$41,343,119	$13,514,822	$19,163,806	$22,242,036	$62,019,433	$1,369,237,462
2005-06	$465,530,763	$785,284,777	$211,742,012	$104,389,595	$51,194,461	$48,851,599	$11,516,417	$28,724,759	$18,577,638	$84,196,297	$1,810,008,318
2007-08	$471,823,721	$983,783,621	$471,844,872	$196,157,248	$59,936,360	$54,416,282	$17,005,663	$21,692,179	$20,649,718	$92,899,433	$2,390,209,097
2009-10	$444,575,697	$905,288,732	$274,715,026	$207,265,798	$67,035,003	$47,784,471	$27,708,524	$25,841,131	$19,845,992	$92,253,964	$2,112,314,338
Projected:											
2011-12	$420,300,000	$894,000,000	$251,400,000	$139,800,000	$66,600,000	$38,600,000	$31,500,000	$20,000,000	$20,400,000	$92,400,000	$1,975,000,000
2013-14	$451,000,000	$938,700,000	$302,500,000	$158,900,000	$66,600,000	$38,600,000	$12,800,000	$20,000,000	$20,400,000	$92,400,000	$2,101,900,000
2015-16	$476,000,000	$948,000,000	$343,900,000	$171,900,000	$66,600,000	$38,600,000	$12,800,000	$20,000,000	$20,400,000	$92,400,000	$2,190,600,000

(1) - Chapter 14, 2000 Session Laws established an investment income spending policy for the Permanent Wyoming Mineral Trust Fund (PWMTF). Investment earnings from the PWMTF in excess of the spending policy are appropriated from the General Fund to the Permanent Wyoming Mineral Trust Fund Reserve Account (PWMTFRA). The PWMTF income amounts shown in the table above reflect total investment earnings from the PWMTF, including the investment earnings in excess of the spending policy amounts appropriated to the PWMTFRA. PWMTF income exceeded the spending policy amount by $10,598,474 in FY04, by $19,485,440 in FY06, by $32,869,204 in FY07, and by $185,102,897 in FY08. PWMTF income is projected to be less than the spending policy amount in FY11-FY16.

(2) - The State Treasurer implemented an accounting change in April 2009 (with an effective date of July 1, 2008) which directs interest and dividend income to be distributed to the General Fund on a monthly basis. Under this new policy, capital gains and losses will be held until the end of the fiscal year, at which time capital gains in excess of capital losses will be distributed. If capital losses exceed capital gains, the net capital loss will be carried forward until such time it is offset by future capital gains.

(3) - This category includes the General Fund share of actual proceeds from oil and gas lease auctions conducted by the Office of State Lands and Investments. The General Fund share from lease auctions taking place in FY10 is approximately $17.7 million. The General Fund share from lease auctions taking place so far in FY11 is approximately $20.3 million.

(4) - This category includes all 1200 series tax revenue, except sales and use taxes; Inheritance Tax (revenue code 1401); License & Permit Fees (2000 revenue series); Property & Money Use Fees (4000 revenue series, excluding investment income); and Non-Revenue Receipts (9000 revenue series). The Inheritance Tax total for FY94 included $21.0 million in revenue from a single estate settlement, and in FY00 it totaled $50.8 million.

(5) - Inheritance Taxes are included at diminishing rates beginning in FY 2004, due to federal legislation. No Inheritance tax is forecasted throughout the forecast period.

(6) - Chapter 52, 2003 Sessions Laws increased cigarette taxes by $.48 per pack, and directed this increase to the General Fund until June 30, 2006. Chapter 22, 2005 Session Laws removed the June 30, 2006 sunset date, thereby permanently directing this tax increase to the General Fund.

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

	Crude Oil (1)		Natural Gas (2)		Coal (3)		Trona (4)	
Calendar Year	Price	Production (Bbls)	Price	Production (Mcf)	Price	Production (Tons)	Price	Production (Tons)
2010	$65.00	51,500,000	$3.90	2,540,000,000	$12.04	426,500,000	$59.50	19,600,000
2011	$65.00	51,000,000	$3.90	2,590,800,000	$12.04	433,500,000	$62.00	20,000,000
2012	$70.00	50,500,000	$3.90	2,642,600,000	$12.04	438,500,000	$62.00	20,400,000
2013	$70.00	50,000,000	$4.25	2,695,500,000	$12.54	443,500,000	$62.00	20,400,000
2014	$75.00	49,500,000	$4.50	2,749,400,000	$13.03	448,500,000	$62.00	20,400,000
2015	$75.00	49,000,000	$4.50	2,750,000,000	$13.03	453,500,000	$62.00	20,400,000
2016	$75.00	48,000,000	$4.50	2,750,000,000	$13.03	458,500,000	$62.00	20,400,000

(1) - Price is the average gross sales price for all Wyoming oil production. Production is the total volume of all oil produced in Wyoming, including stripper, tertiary, other oil, and lease condensate.

(2) - Price is the average gross sales price for all Wyoming natural gas production. Production is the total volume of all gas produced in Wyoming, including methane, carbon dioxide, natural gas liquids, and all other related products.

(3) - Price is the average gross sales price for all Wyoming coal production. Production is the total volume of all coal produced in Wyoming, including surface and underground.

(4) - Price is the average gross sales price for all Wyoming trona production. Production is the total volume of all trona ore produced in Wyoming.

Table 4
Mineral Severance Taxes
Fiscal Year Distribution by Account

Fiscal Year	General Fund	Budget Reserve Acct	PWMTF (1)	Water I	Water II	Water III (2)	Highway Fund (3),(4)	Cities and Towns	Counties	School Foundation (3),(4)	Community Colleges (3)	Cities, Towns, Counties and Special Districts Capital Construction (2)	State Aid County Roads	Others (5),(6)	Totals (7)
Historical:															
1987	$68,877,091	$0	$62,469,489	$16,361,733	$3,892,548	$0	$37,444,600	$17,516,463	$5,838,821	$5,418,204	$1,806,068	$0	$0	$39,708,784	$259,333,801
1988	$66,290,953	$2,717,761	$58,617,466	$14,929,958	$3,951,729	$0	$35,729,596	$17,782,778	$5,927,593	$4,993,669	$1,664,556	$0	$0	$17,027,524	$229,633,583
1989	$65,367,573	$28,355,082	$50,788,173	$15,526,962	$3,839,681	$0	$36,510,014	$17,278,565	$5,759,522	$5,317,075	$1,772,358	$0	$0	$0	$230,515,005
1990	$73,864,746	$31,525,285	$56,348,413	$15,472,960	$4,366,001	$0	$32,897,511	$19,647,004	$6,549,001	$5,548,483	$1,849,494	$0	$0	$3,309,044	$251,377,942
1991	$78,889,482	$33,252,405	$59,532,144	$16,226,268	$4,677,947	$0	$34,650,567	$21,050,761	$7,016,920	$5,713,598	$1,904,533	$0	$0	$0	$262,914,625
1992	$67,713,268	$31,428,737	$53,234,067	$20,548,813	$3,773,409	$0	$34,412,199	$16,980,339	$5,660,113	$6,481,843	$2,160,614	$0	$0	$2,904,537	$245,297,939
1993	$65,814,526	$44,976,123	$53,381,267	$16,157,633	$3,885,335	$0	$21,617,005	$17,484,005	$5,828,002	$16,083,054	$1,969,302	$0	$0	$6,768,414	$253,964,666
1994	$65,235,499	$39,069,045	$51,963,898	$15,872,306	$3,797,888	$0	$18,230,924	$17,090,389	$5,696,796	$0	$0	$0	$0	$7,902,361	$224,859,106
1995	$56,478,509	$26,476,699	$43,376,204	$15,674,745	$2,825,089	$0	$10,318,318	$12,712,811	$4,917,916	$97,164	$32,388	$1,566,875	$2,449,126	$7,330,216	$184,256,060
1996	$61,649,241	$29,841,991	$48,754,014	$17,115,874	$3,119,263	$0	$6,753,451	$14,036,621	$5,779,890	$36,438	$12,146	$4,876,813	$3,963,660	$7,630,161	$203,569,563
1997	$70,906,043	$33,499,478	$56,747,014	$16,902,063	$3,908,387	$0	$7,572,081	$17,587,656	$7,135,927	$12,442	$4,147	$5,334,713	$4,584,152	$8,584,975	$232,779,078
1998	$69,557,973	$33,150,457	$54,876,669	$19,794,771	$3,400,755	$0	$7,117,864	$15,303,290	$6,384,654	$111,632	$37,211	$3,293,381	$4,487,973	$10,018,785	$227,535,415
1999	$58,924,423	$28,164,693	$48,664,636	$18,123,904	$2,753,030	$0	$0	$12,388,590	$5,321,530	$4,814,813	$3,974	$3,395,400	$4,438,397	$9,465,814	$196,459,204
2000	$83,616,343	$39,082,122	$69,719,687	$18,040,045	$4,779,071	$0	$9,108,600	$21,506,037	$8,559,273	$1,415,109	$901	$4,346,563	$4,898,265	$10,050,960	$275,122,976
2001	$139,104,482	$57,915,048	$112,995,802	$20,783,056	$9,391,114	$0	$28,530,106	$33,130,343	$15,640,647	$24,070	$2,674	$4,982,504	$5,593,506	$19,879,926	$447,973,278
2002	$117,185,445	$39,270,594	$72,269,085	$19,319,789	$3,435,755	$0	$7,435,471	$15,101,587	$6,334,307	$0	$0	$4,386,530	$4,495,040	$10,200,358	$299,433,961
2003	$149,549,109	$105,317,276	$104,690,345	$19,242,468	$3,323,943	$0	$6,950,287	$14,628,852	$6,136,020	$0	$0	$4,400,000	$4,500,000	$10,387,922	$429,126,222
2004	$184,408,599	$171,441,376	$136,108,467	$19,858,973	$3,412,847	$0	$7,717,057	$15,004,762	$6,293,694	$0	$0	$4,386,528	$4,495,031	$10,439,594	$563,566,928
2005	$225,275,895	$251,580,640	$176,579,787	$19,274,886	$3,570,457	$0	$7,958,111	$15,671,001	$6,573,145	$0	$0	$4,386,525	$4,495,025	$11,291,382	$726,656,854
2006	$240,254,868	$279,579,500	$406,945,374	$19,200,918	$3,660,548	$775,114	$8,269,185	$16,162,339	$6,622,389	$0	$0	$3,611,540	$4,495,031	$11,500,112	$1,001,076,918
2007	$213,964,458	$228,678,827	$346,588,461	$20,038,040	$3,493,592	$775,143	$8,159,373	$15,410,957	$6,371,940	$0	$0	$3,611,545	$4,495,042	$12,211,542	$863,798,920
2008	$257,859,263	$323,214,288	$443,081,307	$19,297,547	$3,229,980	$775,217	$6,610,973	$14,224,389	$5,976,585	$0	$0	$3,611,614	$4,495,110	$11,575,738	$1,093,952,011
2009	$217,580,767	$240,383,694	$350,004,682	$19,297,501	$3,343,659	$775,104	$7,065,973	$14,736,265	$6,147,028	$0	$0	$3,611,541	$4,495,030	$11,211,918	$878,653,162
2010	$226,994,930	$260,982,942	$371,323,873	$19,297,696	$3,254,961	$775,191	$6,711,030	$14,336,803	$6,014,028	$0	$0	$3,611,625	$4,495,107	$10,163,192	$927,961,378
Projected:															
2011	$208,500,000	$224,100,000	$331,500,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,200,000	$834,800,000
2012	$211,800,000	$230,500,000	$338,100,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,500,000	$851,400,000
2013	$219,500,000	$246,000,000	$354,300,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$12,800,000	$891,100,000
2014	$231,500,000	$270,000,000	$378,900,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,100,000	$952,000,000
2015	$237,900,000	$282,700,000	$392,200,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,400,000	$984,700,000
2016	$238,000,000	$283,100,000	$392,200,000	$19,300,000	$3,300,000	$800,000	$6,700,000	$14,300,000	$6,000,000	$0	$0	$3,600,000	$4,500,000	$13,600,000	$985,400,000

(1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the addtional severance taxes to the PWMTF ($74,264,775) was diverted to the PWMTF Reserve Account in FY10.

(2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.

(3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.

(4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additior fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from $12.2 to $13.6 million per year are projected to be diverted to these accounts in FY11 through FY16.

(6) - This column includes $5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded $24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.

(7) - FY98 revenues include $8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include $19.5 million and $13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 5

Mineral Severance Taxes

Biennial Distribution by Account

Biennium	General Fund	Budget Reserve Acct	PWMTF (1)	Water I	Water II	Water III (2)	Highway Fund (3),(4)	Cities and Towns	Counties	School Foundation (3),(4)	Community Colleges (3)	Cities, Towns, Counties and Special Districts Capital Construction (2)	State Aid County Roads	Others (5),(6)	Totals (7)
Historical:															
1987-88	$135,168,044	$2,717,761	$121,086,955	$31,291,691	$7,844,277	$0	$73,174,196	$35,299,241	$11,766,414	$10,411,873	$3,470,624	$0	$0	$56,736,308	$488,967,384
1989-90	$139,232,319	$59,880,367	$107,136,586	$30,999,922	$8,205,682	$0	$69,407,525	$36,925,569	$12,308,523	$10,865,558	$3,621,852	$0	$0	$3,309,044	$481,892,947
1991-92	$146,602,750	$64,681,142	$112,766,211	$36,775,081	$8,451,356	$0	$69,062,766	$38,031,100	$12,677,033	$12,195,441	$4,065,147	$0	$0	$2,904,537	$508,212,564
1993-94	$131,050,025	$84,045,168	$105,345,165	$32,029,939	$7,683,223	$0	$39,847,929	$34,574,394	$11,524,798	$16,083,054	$1,969,302	$0	$0	$14,670,775	$478,823,772
1995-96	$118,127,750	$56,318,690	$92,130,218	$32,790,619	$5,944,352	$0	$17,071,769	$26,749,432	$10,697,806	$133,602	$44,534	$6,443,688	$6,412,786	$14,960,377	$387,825,623
1997-98	$140,464,016	$66,649,935	$111,623,683	$36,696,834	$7,309,142	$0	$14,689,945	$32,890,946	$13,520,581	$124,074	$41,358	$8,628,094	$9,072,125	$18,603,760	$460,314,493
1999-00	$142,540,766	$67,246,815	$118,384,323	$36,163,949	$7,532,101	$0	$9,108,600	$33,894,627	$13,880,803	$6,229,922	$4,875	$7,741,963	$9,336,662	$19,516,774	$471,582,180
2001-02	$256,289,927	$97,185,642	$185,264,887	$40,102,845	$12,826,869	$0	$35,965,577	$48,231,930	$21,974,954	$24,070	$2,674	$9,369,034	$10,088,546	$30,080,284	$747,407,239
2003-04	$333,957,708	$276,758,652	$240,798,812	$39,101,441	$6,736,790	$0	$14,667,344	$29,633,614	$12,429,714	$0	$0	$8,786,528	$8,995,031	$20,827,516	$992,693,150
2005-06	$465,530,763	$531,160,140	$583,525,161	$38,475,804	$7,231,005	$775,114	$16,227,296	$31,833,340	$13,195,534	$0	$0	$7,998,065	$8,990,056	$22,791,494	$1,727,733,772
2007-08	$471,823,721	$551,893,115	$789,669,768	$39,335,587	$6,723,572	$1,550,360	$14,770,346	$29,635,346	$12,348,525	$0	$0	$7,223,159	$8,990,152	$23,787,280	$1,957,750,931
2009-10	$444,575,697	$501,366,636	$721,328,555	$38,595,197	$6,598,620	$1,550,295	$13,777,003	$29,073,068	$12,161,056	$0	$0	$7,223,166	$8,990,137	$21,375,110	$1,806,614,540
Projected:															
2011-12	$420,300,000	$454,600,000	$669,600,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$24,700,000	$1,686,200,000
2013-14	$451,000,000	$516,000,000	$733,200,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$25,900,000	$1,843,100,000
2015-16	$475,900,000	$565,800,000	$784,400,000	$38,600,000	$6,600,000	$1,600,000	$13,400,000	$28,600,000	$12,000,000	$0	$0	$7,200,000	$9,000,000	$27,000,000	$1,970,100,000

(1) - Chapter 62, 2002 Session Laws made permanent the diversion of PWMTF revenues to the Severance Tax Distribution Account, and repealed the language of Chapter 99, 2000 Session Laws requiring a larger proportion of coal bed methane revenues to be deposited into the PWMTF. Chapter 80, 2005 Session Laws diverts additional severance taxes (equal to two-thirds of the PWMTF distribution required by Wyoming Constitution) from the Severance Tax Distribution Account to the PWMTF, beginning in FY06. One-half of the addtional severance taxes to the PWMTF ($74,264,775) was diverted to the PWMTF Reserve Account in FY10.

(2) - Chapter 163, 2005 Session Laws creates a severance tax distribution to Water Development Account III of 0.5 percent and decreases the distribution to Local Government Capital Construction from 2.83 percent to 2.33 percent, beginning in FY06.

(3) - The drop in revenues to these accounts in FY94 was due to the expiration of the Capital Facilities Tax on coal and trona.

(4) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(5) - Beginning in FY92, the totals shown in this column have included diversions from the Highway Fund to the LUST accounts (Financial Responsibility and Corrective Action accounts). Amounts from $12.2 to $13.6 million per year are projected to be diverted to these accounts in FY11 through FY16.

(6) - This column includes $5.5 million of Municipal Mineral Trust Fund monies in FY 2001. These funds were diverted from the cities & towns portion of severance taxes when the total severance taxes to those entities exceeded $24 million in any year, under the distribution formulas in place prior to Chapter 209, 2001 Session Laws.

(7) - FY98 revenues include $8.0 million in previously protested severance taxes on coal from prior production years. FY06 and FY07 revenues include $19.5 million and $13.3 million respectively in previously protested severance taxes on natural gas from prior production years.

Table 6

Mineral Severance Taxes to All Accounts

Fiscal Year Distribution by Mineral

Fiscal Year	Crude Oil (1)	Natural Gas (2)	Coal (3),(4)	Trona (4)	Others	Total
Historical:						
1987	$86,907,037	$51,091,700	$115,475,944	$5,128,655	$730,463	$259,333,799
1988	$96,839,507	$42,075,638	$84,075,144	$6,000,142	$643,153	$229,633,584
1989	$78,039,790	$55,796,358	$89,123,775	$5,490,181	$2,064,904	$230,515,008
1990	$101,473,717	$50,223,894	$89,108,141	$9,556,925	$1,015,266	$251,377,943
1991	$106,770,475	$52,753,168	$93,419,414	$8,986,049	$985,519	$262,914,625
1992	$84,191,316	$45,182,072	$103,815,239	$11,390,252	$719,060	$245,297,939
1993	$77,331,326	$59,122,246	$100,349,235	$10,588,977	$1,168,752	$253,964,664
1994	$66,270,807	$70,277,554	$75,192,986	$7,247,448	$634,798	$224,859,107
1995	$56,833,877	$43,372,402	$74,797,503	$8,463,810	$788,469	$184,256,061
1996	$63,060,970	$48,186,888	$81,511,782	$10,025,148	$784,775	$203,569,563
1997	$64,544,014	$76,010,393	$80,676,620	$10,553,905	$994,148	$232,779,080
1998	$43,060,380	$80,346,880	$92,985,342	$10,188,026	$954,788	$227,535,416
1999	$29,660,885	$73,928,406	$85,333,688	$6,547,419	$988,806	$196,459,204
2000	$57,322,887	$120,540,411	$85,163,673	$10,959,901	$1,156,732	$275,143,604
2001	$74,664,462	$266,647,882	$97,478,127	$8,332,546	$850,262	$447,973,279
2002	$54,598,527	$128,073,614	$109,711,373	$6,012,061	$1,038,386	$299,433,961
2003	$68,127,067	$229,972,369	$122,317,716	$7,539,180	$1,169,890	$429,126,222
2004	$71,557,596	$349,664,757	$133,353,154	$7,758,262	$1,233,159	$563,566,928
2005	$101,130,974	$465,857,637	$148,945,690	$9,095,299	$1,627,254	$726,656,854
2006	$133,837,369	$673,431,324	$180,844,372	$9,776,115	$3,187,738	$1,001,076,918
2007	$137,514,018	$498,622,081	$212,470,401	$12,767,389	$2,425,031	$863,798,920
2008	$214,996,247	$625,637,562	$235,891,670	$14,773,518	$2,653,014	$1,093,952,011
2009	$141,647,794	$449,899,561	$269,581,844	$15,305,039	$2,218,924	$878,653,162
2010	$174,006,343	$471,483,636	$265,939,154	$13,832,896	$2,699,349	$927,961,378
Projected:						
2011	$160,600,000	$392,900,000	$263,400,000	$14,700,000	$3,200,000	$834,800,000
2012	$165,100,000	$400,800,000	$267,000,000	$15,300,000	$3,200,000	$851,400,000
2013	$169,500,000	$427,300,000	$275,700,000	$15,400,000	$3,200,000	$891,100,000
2014	$173,800,000	$469,400,000	$290,200,000	$15,400,000	$3,200,000	$952,000,000
2015	$177,900,000	$489,100,000	$299,100,000	$15,400,000	$3,200,000	$984,700,000
2016	$175,300,000	$489,100,000	$302,400,000	$15,400,000	$3,200,000	$985,400,000

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

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

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

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

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

Fiscal Year	University of Wyoming (1)	School Foundation (2),(3),(7)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Cities, Towns, Counties and Spec Districts Capital Construction (4)	School Dist Cap Con (4),(5),(7)	Counties	State Aid to County Roads	LRI/BRA (1),(5),(7)	Community Colleges (4)	Others (3)	Transportation Enterprise (6)	General Fund Administrative	Totals
Historical:															
1987	$8,181,740	$41,817,780	$31,817,876	$2,727,247	$9,090,622	$14,387,792	$10,545,353	$0	$2,727,247	$5,296,970	$5,212,071	$0	$0	$0	$131,804,698
1988	$10,666,955	$73,591,260	$41,482,602	$3,555,652	$11,852,172	$12,969,022	$0	$0	$3,555,652	$1,116,850	$1,472,496	$0	$0	$0	$160,262,661
1989	$11,817,019	$78,429,995	$45,955,075	$3,939,006	$16,412,527	$9,307,164	$4,726,808	$1,094,168	$3,939,006	$553,816	$0	$0	$0	$0	$176,174,584
1990	$11,383,250	$75,551,049	$44,268,193	$3,794,417	$15,810,069	$8,432,037	$4,553,300	$1,054,005	$3,794,417	$0	$0	$0	$0	$0	$168,640,737
1991	$14,710,885	$97,636,685	$51,215,672	$4,903,628	$20,431,784	$11,721,452	$5,884,354	$1,362,119	$10,896,952	$824,500	$0	$723,919	$0	$0	$220,311,950
1992	$12,345,895	$80,909,450	$42,441,341	$4,063,533	$16,931,386	$9,111,810	$4,876,239	$1,128,759	$9,030,073	$1,489,658	$0	$201,132	$0	$0	$182,529,276
1993	$11,483,887	$76,218,983	$44,659,560	$3,827,962	$15,949,843	$15,187,193	$4,593,555	$1,063,323	$3,827,962	$9,680,610	$0	$3,000,000	$0	$0	$189,492,878
1994	$12,009,131	$79,705,044	$46,702,174	$4,003,044	$16,679,348	$15,876,859	$4,803,652	$1,111,957	$4,003,044	$9,981,207	$0	$3,000,000	$0	$0	$197,875,460
1995	$12,987,595	$86,199,147	$55,203,625	$4,329,198	$18,038,326	$17,829,164	$5,195,038	$522,242	$1,880,072	$7,820,479	$1,955,120	$0	$0	$0	$211,960,006
1996	$11,890,980	$78,920,874	$56,184,189	$3,963,660	$16,515,250	$14,630,439	$4,756,392	$0	$0	$8,559,295	$2,139,824	$0	$0	$0	$197,560,903
1997	$14,835,376	$91,275,558	$64,674,013	$4,584,152	$19,100,633	$16,004,140	$5,500,982	$0	$0	$18,739,204	$2,230,370	$1,402,532	$0	$0	$238,346,960
1998	$15,018,540	$89,360,543	$61,313,911	$4,487,974	$18,697,362	$9,975,145	$7,709,622	$0	$0	$14,094,136	$581,013	$2,013,448	$0	$0	$223,251,694
1999	$13,420,020	$98,499,570	$48,334,693	$4,473,340	$18,638,917	$13,080,567	$28,481,977	$0	$0	$0	$1,600,000	$0	$4,500,000	$0	$231,029,084
2000	$19,885,932	$101,996,286	$56,432,177	$4,902,424	$19,588,385	$13,795,708	$29,154,892	$0	$0	$46,949,577	$1,600,000	$7,545,467	$7,242,000	$0	$309,092,848
2001	$16,780,519	$131,302,412	$50,215,852	$5,593,506	$21,028,138	$14,947,511	$37,259,164	$0	$0	$141,647,680	$1,600,000	$20,503,245	$7,242,000	$0	$448,120,027
2002	$13,365,000	$132,342,234	$35,059,328	$4,455,000	$18,562,500	$13,050,000	$73,143,236	$0	$0	$47,829,775	$1,600,000	$0	$7,242,000	$2,000,000	$348,649,073
2003	$13,365,000	$156,262,611	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$69,880,327	$0	$0	$135,076,695	$1,600,000	$0	$0	$2,000,000	$476,269,633
2004	$13,365,000	$191,090,662	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$43,514,047	$0	$0	$204,711,904	$1,600,000	$0	$0	$2,000,000	$554,366,613
2005	$13,365,000	$201,172,871	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$213,121,806	$0	$0	$285,903,765	$1,600,000	$30,525,901	$0	$2,000,000	$845,774,343
2006	$13,365,000	$88,704,000	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$203,999,794	$0	$0	$440,092,088	$1,600,000	$220,112,064	$0	$2,000,000	$1,067,957,946
2007	$13,365,000	$88,704,000	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$166,049,329	$0	$0	$371,530,742	$1,600,000	$185,821,106	$0	$2,000,000	$927,155,177
2008	$13,365,000	$287,243,293	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$181,137,080	$0	$0	$534,000,228	$1,600,000	$68,540,929	$0	$2,000,000	$1,185,971,530
2009	$13,365,000	$300,714,799	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$209,876,037	$0	$0	$423,895,060	$1,600,000	$0	$0	$2,000,000	$1,049,535,896
2010	$13,365,000	$299,236,295	$62,017,500	$4,455,000	$18,562,500	$13,050,000	$43,468,169	$0	$0	$420,967,494	$1,600,000	$0	$0	$2,000,000	$878,721,958
Projected:															
2011	$13,400,000	$272,700,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$43,500,000	$0	$0	$368,100,000	$1,600,000	$0	$0	$2,000,000	$799,500,000
2012	$13,400,000	$277,300,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$43,500,000	$0	$0	$377,200,000	$1,600,000	$0	$0	$2,000,000	$813,200,000
2013	$13,400,000	$289,400,000	$62,000,000	$4,500,000	$18,600,000	$13,100,000	$25,500,000	$0	$0	$401,300,000	$1,600,000	$0	$0	$2,000,000	$831,400,000
2014	$13,400,000	$307,700,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$437,900,000	$0	$0	$0	$2,000,000	$856,900,000
2015	$13,400,000	$317,100,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$456,800,000	$0	$0	$0	$2,000,000	$885,200,000
2016	$13,400,000	$317,700,000	$60,100,000	$4,500,000	$18,600,000	$7,400,000	$5,300,000	$0	$0	$458,000,000	$0	$0	$0	$2,000,000	$887,000,000

(1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of $200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately $12.2 million.

(2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the $200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of $100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches $105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches $400 million. These distributions were completed in FY08.

(4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY10 was $47,222,169. The projected coal lease bonuses for the forecast period are $47.2 million per year in FY11-12, and $29.3 million in FY13.

(5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account were diverted to the School District Capital Construction Account.

(6) - In FY99, $4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, $7,242,000 in highway FMR funds were diverted to this account.

(7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.

Table 8

Federal Mineral Royalties (Including Coal Lease Bonuses) - Projections

Biennial Distribution by Account

Biennium	University of Wyoming (1)	School Foundation (2),(3),(7)	Highway Fund (2),(4)	Highway Fund County Roads	Cities and Towns	Cities, Towns, Counties and Spec Districts Capital Construction (4)	School Dist Cap Con (4),(5),(7)	Counties	State Aid to County Roads	LRI/BRA (1),(5),(7)	Community Colleges (4)	Others (3)	Transportation Enterprise (6)	General Fund Administrative	Totals
Historical:															
1987-88	$18,848,695	$115,409,040	$73,300,478	$6,282,899	$20,942,794	$27,356,814	$10,545,353	$0	$6,282,899	$6,413,820	$6,684,567	$0	$0	$0	$292,067,359
1989-90	$23,200,269	$153,981,044	$90,223,268	$7,733,423	$32,222,596	$17,739,201	$9,280,108	$2,148,173	$7,733,423	$553,816	$0	$0	$0	$0	$344,815,321
1991-92	$27,056,780	$178,546,135	$93,657,013	$8,967,161	$37,363,170	$20,833,262	$10,760,593	$2,490,878	$19,927,025	$2,314,158	$0	$925,051	$0	$0	$402,841,226
1993-94	$23,493,018	$155,924,027	$91,361,734	$7,831,006	$32,629,191	$31,064,052	$9,397,207	$2,175,280	$7,831,006	$19,661,817	$0	$6,000,000	$0	$0	$387,368,338
1995-96	$24,878,575	$165,120,021	$111,387,814	$8,292,858	$34,553,576	$32,459,603	$9,951,430	$522,242	$1,880,072	$16,379,774	$4,094,944	$0	$0	$0	$409,520,909
1997-98	$29,853,916	$180,636,101	$125,987,924	$9,072,126	$37,797,995	$25,979,285	$13,210,604	$0	$0	$32,833,340	$2,811,383	$3,415,980	$0	$0	$461,598,654
1999-00	$33,305,952	$200,495,856	$104,766,870	$9,375,764	$38,227,302	$26,876,275	$57,636,869	$0	$0	$46,949,577	$3,200,000	$7,545,467	$11,742,000	$0	$540,121,932
2001-02	$30,145,519	$263,644,646	$85,275,180	$10,048,506	$39,590,638	$27,997,511	$110,402,400	$0	$0	$189,477,455	$3,200,000	$20,503,245	$14,484,000	$2,000,000	$796,769,100
2003-04	$26,730,000	$347,353,273	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$113,394,374	$0	$0	$339,788,599	$3,200,000	$0	$0	$4,000,000	$1,030,636,246
2005-06	$26,730,000	$289,876,871	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$417,121,600	$0	$0	$725,995,853	$3,200,000	$250,637,965	$0	$4,000,000	$1,913,732,289
2007-08	$26,730,000	$375,947,293	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$347,186,409	$0	$0	$905,530,970	$3,200,000	$254,362,035	$0	$4,000,000	$2,113,126,707
2009-10	$26,730,000	$599,951,094	$124,035,000	$8,910,000	$37,125,000	$26,100,000	$253,344,206	$0	$0	$844,862,554	$3,200,000	$0	$0	$4,000,000	$1,928,257,854
Projected:															
2011-12	$26,800,000	$550,000,000	$124,000,000	$9,000,000	$37,200,000	$26,200,000	$87,000,000	$0	$0	$745,300,000	$3,200,000	$0	$0	$4,000,000	$1,612,700,000
2013-14	$26,800,000	$597,100,000	$122,100,000	$9,000,000	$37,200,000	$20,500,000	$30,800,000	$0	$0	$839,200,000	$1,600,000	$0	$0	$4,000,000	$1,688,300,000
2015-16	$26,800,000	$634,800,000	$120,200,000	$9,000,000	$37,200,000	$14,800,000	$10,600,000	$0	$0	$914,800,000	$0	$0	$0	$4,000,000	$1,772,200,000

(1) - Under the distribution formula in place for FY00, 6.75% of all mineral royalties in excess of $200 million would normally flow to the University when that entity's bonded indebtedness necessitated the expenditure of those funds. Because the University's bonds issued under this provision of law were retired, the LRI received the amount that otherwise would have flowed to the University, approximately $12.2 million.

(2) - In FY99 and FY00, mineral severance taxes and federal mineral royalties were diverted from the Highway Fund to the School Foundation Program until $20 million was received. This revenue diversion from the Highway fund was offset with additional fuel tax revenue. In FY01 and FY02, the diversion of revenues from these sources continued, however, the amount was not limited to a fixed dollar amount, but was a dollar for dollar swap in the amount raised by the fuel tax.

(3) - Chapter 190, 2005 Session Laws diverts federal mineral royalties over the $200 million cap from the School Foundation Program (SFP) to the Higher Education Endowment Account and Hathaway Endowment Account, beginning in FY05. Amounts diverted are reduced as necessary to ensure an unobligated, unencumbered balance of $100 million in the SFP as of July 1 of each fiscal year. Of the amounts diverted, 21 percent is distributed to the Higher Education Endowment Account until the account balance reaches $105 million, and 79 percent is distributed to the the Hathaway Endowment Account until the account balance reaches $400 million. These distributions were completed in FY08.

(4) - The state receives coal lease bonus revenue, which is currently distributed to these specific funds. Total coal lease bonus revenue in FY10 was $47,222,169. The projected coal lease bonuses for the forecast period are $47.2 million per year in FY11-12, and $29.3 million in FY13.

(5) - Beginning in FY98, coal lease bonus revenues normally flowing to the Legislative Royalty Impact Assistance Account have been diverted to the School District Capital Construction Account.

(6) - In FY99, $4.5 million of Highway Fund federal mineral royalties were diverted to the Transportation Enterprise Account. In fiscal years 2000-02, $7,242,000 in highway FMR funds were diverted to this account.

(7) - Federal legislation was enacted in December 2007 to reduce the state's share of federal mineral royalties by 2%, beginning in FY08. This revenue decrease will reduce distributions to the School Foundation Program Account, the School Capital Construction Account, and the Budget Reserve Account.

Table 9

Total State Assessed Valuation

Calendar Year	Oil	Gas	Coal	Trona	Other Minerals	Minerals Totals	Other Property	Grand Totals
Historical:								
1987	$1,726,056,828	$717,673,951	$1,006,229,601	$114,546,971	$23,035,941	$3,587,543,292	$2,306,599,106	$5,894,142,398
1988	$1,386,610,892	$719,589,653	$1,170,706,216	$116,918,544	$44,568,666	$3,438,393,971	$2,291,292,385	$5,729,686,356
1989	$1,657,596,044	$771,209,008	$1,157,292,224	$150,600,216	$36,116,824	$3,772,814,316	$2,301,616,736	$6,074,431,052
1990	$1,944,312,061	$802,742,792	$1,128,751,476	$179,396,884	$39,969,271	$4,095,172,484	$2,291,841,199	$6,387,013,683
1991	$1,525,148,746	$754,046,591	$1,124,208,895	$191,288,342	$46,795,746	$3,641,488,320	$2,412,091,802	$6,053,580,122
1992	$1,392,784,056	$866,037,624	$1,124,159,350	$195,116,349	$41,901,658	$3,619,999,037	$2,555,050,886	$6,175,049,923
1993	$1,145,997,408	$1,070,372,528	$1,087,819,590	$178,541,871	$41,043,459	$3,523,774,856	$2,767,438,446	$6,291,213,302
1994	$976,428,678	$982,669,079	$1,134,921,050	$174,696,366	$47,646,972	$3,316,362,145	$2,915,392,514	$6,231,754,659
1995	$1,046,253,644	$777,111,224	$1,190,504,945	$235,924,659	$48,523,309	$3,298,317,781	$3,125,083,074	$6,423,400,855
1996	$1,262,398,254	$1,079,831,210	$1,217,201,878	$258,344,864	$58,353,020	$3,876,129,226	$3,269,740,086	$7,145,869,312
1997	$1,094,434,115	$1,432,024,354	$1,168,819,736	$259,007,520	$63,325,758	$4,017,611,483	$3,423,859,455	$7,441,470,938
1998	$617,510,781	$1,306,590,501	$1,204,528,349	$242,352,415	$64,727,912	$3,435,709,958	$3,589,768,423	$7,025,478,381
1999	$903,869,245	$1,601,520,736	$1,265,306,376	$211,143,740	$65,617,392	$4,047,457,489	$3,849,398,782	$7,896,856,271
2000	$1,438,975,976	$3,365,840,728	$1,336,115,591	$206,218,970	$59,908,980	$6,407,060,245	$4,135,036,155	$10,542,096,400
2001	$1,080,018,231	$3,882,089,465	$1,506,337,295	$209,191,934	$61,089,137	$6,738,726,062	$4,430,580,865	$11,169,306,927
2002	$1,083,555,330	$2,512,574,992	$1,760,291,304	$203,324,146	$64,567,181	$5,624,312,953	$4,715,774,001	$10,340,086,954
2003	$1,244,211,776	$5,265,135,004	$1,846,983,332	$195,203,377	$64,488,534	$8,616,022,023	$5,063,514,295	$13,679,536,318
2004	$1,634,067,860	$7,039,052,884	$2,039,556,051	$198,943,291	$72,397,802	$10,984,017,888	$5,461,066,596	$16,445,084,484
2005	$2,152,842,718	$10,134,180,366	$2,280,138,621	$255,216,361	$83,997,233	$14,906,375,299	$6,072,284,471	$20,978,659,770
2006	$2,533,149,964	$8,770,228,320	$2,884,925,775	$299,227,941	$98,848,458	$14,586,380,458	$6,904,886,980	$21,491,267,438
2007	$2,843,196,944	$7,271,144,479	$3,279,547,772	$339,684,701	$111,630,388	$13,845,204,284	$8,053,126,913	$21,898,331,197
2008	$4,089,269,385	$12,003,450,988	$3,760,527,297	$427,193,253	$116,440,939	$20,396,881,862	$8,822,651,321	$29,219,533,183
2009	$2,439,657,555	$5,861,051,297	$3,834,477,312	$350,783,487	$97,845,933	$12,583,815,584	$8,732,662,047	$21,316,477,631
Projected:								
2010	$2,941,300,000	$6,483,500,000	$3,754,300,000	$355,700,000	$125,600,000	$13,660,400,000	$8,732,700,000	$22,393,100,000
2011	$2,911,800,000	$6,613,200,000	$3,815,600,000	$378,200,000	$125,600,000	$13,844,400,000	$8,732,700,000	$22,577,100,000
2012	$3,104,200,000	$6,745,300,000	$3,859,400,000	$385,800,000	$125,600,000	$14,220,300,000	$8,907,400,000	$23,127,700,000
2013	$3,072,500,000	$7,498,000,000	$4,063,800,000	$385,800,000	$125,600,000	$15,145,700,000	$9,085,500,000	$24,231,200,000
2014	$3,258,000,000	$8,150,300,000	$4,271,800,000	$385,800,000	$125,600,000	$16,191,500,000	$9,267,200,000	$25,458,700,000
2015	$3,224,100,000	$8,152,000,000	$4,319,300,000	$385,800,000	$125,600,000	$16,206,800,000	$9,452,500,000	$25,659,300,000
2016	$3,163,000,000	$8,152,000,000	$4,366,700,000	$385,800,000	$125,600,000	$16,193,100,000	$9,641,600,000	$25,834,700,000

FUND STRUCTURE AND DESCRIPTIONS SECTION

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

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

II. Proprietary Fund Type
- A. Enterprise fund
  (Liquor commission acct., workers' comp. acct., etc.)
- B. Internal service fund
  (Motor vehicle depreciation acct., information technology division depreciation acct., group insurance acct., etc.)

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

MONITORED FUNDS

Of major concern to the JAC and monitored by budget/fiscal staff is the general fund and the budget reserve account. The general fund is the fund from which most state agencies are funded, and the budget reserve account is the account recently used to balance the state budget.

Budget/fiscal staff also monitors the revenues, appropriations and current unobligated balances of other funds since in recent years these have been considered to help cover traditional revenue shortfalls. These funds are reserve accounts established over the past several biennia: the school foundation program, water development, and highway funds within the special revenue fund, and the permanent land funds. Much of this information is provided in the fiscal profile or "goldenrod."

PERMANENT FUNDS

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

Permanent Wyoming Mineral Trust Fund

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

The PWMTF receives revenues from a constitutionally protected 1.5% severance tax on oil, gas, and coal. That is, the legislature may not divert the flow of these taxes to another account without a Constitutional amendment. In 2005 the legislature passed SF25 (05 Laws, Chapter 80) which diverts an amount equal to 2/3 of the distribution required by the Wyoming Constitution from the severance tax distribution account to the PWMTF before any other distributions are made.

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

Permanent Land Fund and Permanent Land Income Fund

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

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

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

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

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

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

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

FISCAL PROFILE

The Fiscal Profile ("Goldenrod Report") is published periodically by the LSO budget/fiscal section. The report presents a fiscal summary for selected expendable funds including the General Fund, Budget Reserve Account, and School Foundation Program

fund. These three funds are summed and considered as "traditional" funding sources and amounts available in these funds are used to fund the state budget. In addition, state revenues to and disbursements from the Legislative Stabilization Reserve Account (LSRA), School Capital Construction Account (SCCA), PWMTF Spending Policy Reserve Account, CSPLF Spending Policy Reserve Account and each Water Development Account are detailed. The biennium profile for each of these accounts includes beginning cash balances, anticipated revenues and transfers, anticipated expenditures and appropriations, and a projected ending balance.

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

BUDGET PROCESS/DEFINITION SECTION

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

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

The biennial budget process begins during the summer months prior to a budget session of the Legislature. The Budget Division prepares a "standard" budget request for each agency and submits the standard budget to the agency in July. The standard budget is roughly equivalent to what the agency had received for the prior biennium with adjustments made for legislatively or executive approved transfers of funds into or out of an agency's budget. The standard budget is strictly defined as the budget enabling an entity to continue to furnish the same level of services during the ensuing biennium and shall reflect the revenue or appropriation necessary to provide the services. The standard budget shall not include requests for equipment, any special projects and services, or any requests for special or nonrecurring funding, although these limitations regarding personnel and equipment do not apply to the University. The Budget Division also prepares a "base" budget, which contains all legislative appropriations for the preceding biennium. Next, the Budget Division shall provide the differences between the "standard" request and "base" budget, along with an explanation of those differences. Each agency then may develop an "exception" budget request. An exception budget request usually asks for increased funding necessary to maintain current levels of service, or for increased funding for expanding services to a new group of recipients or a new service to existing recipients. It can also be used to transfer funds and positions from one program within an agency to another. Not all agencies submit exception requests; the only required request is the standard. This request is for the upcoming two fiscal years, or biennium that will begin on July 1 following the budget session.

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

The Consensus Revenue Estimating Group (CREG) (CREG is explained in the "Revenues" section of this document) meets in October and develops revenue forecasts for the upcoming biennium, and the Governor then compares the budget request to the forecasted revenue and

works with the Budget Division to prepare his budget recommendations to the Legislature. These recommendations must be provided to the Legislature by December 1 of each year.

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

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

JOINT APPROPRIATIONS COMMITTEE - BUDGET PROCESS

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

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

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

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

STATE BUDGET - DEFINED

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

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

BUDGET/APPROPRIATION DATES

Appropriations for FY 2011-2012 biennium (July 1, 2010 through June 30, 2012):

1. Budget session (2010)

    Regular biennial appropriation (for FY 2011 and 2012)

2. General session (2011)

    Supplemental appropriation (if necessary for FY 2012)

3. Budget session (2012)

    Effective immediate appropriation (if necessary for FY 2012)

BUDGET TIMETABLE

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

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

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

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

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

Session - Legislature passes budget appropriations.

July - Appropriations go into effect, unless effective immediate.

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

What's in:

- All executive branch agencies except Game & Fish operations and Department of Transportation operations and maintenance sections;

- Department of Transportation administrative sections including driver's license, ports-of-entry, and highway patrol;

- Supreme Court, district courts and circuit courts;

- University of Wyoming general fund block grant;

- Community College Commission administrative budget and the state aid to college program (this is at the state total level, not by individual college);

- K-12 school foundation program;

- Boards and commissions;

- Capital construction appropriations for state institutions, state parks, University, community colleges and K-12 education.

What's not in:

- Appropriations of Game & Fish funds for operations;

- Department of Transportation operations and maintenance;

- Appropriations for water projects;

- Ad hoc appropriations for various specific projects contained in separate (non-budget) bills;

- Automatic distributions of revenues to local governments, highway fund, water accounts, school foundation program, etc.

BUDGET TERMS – DEFINED

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.

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

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

Cost allocation – Cost allocation is a charge to non-generally funded agencies or divisions within agencies to help cover the costs of services provided to those agencies or divisions by agencies which are generally funded. These charges are administered by the Department of Administration and Information and are pro-rated out to qualifying divisions and agencies and charged monthly. An example would be the federally funded portion of the Medicaid program within the Department of Health. It receives benefits from the services provided by the State Auditor's Office, the State Treasurer's Office, janitorial services from the Department of Administration and Information, etc. Every month the agency is charged by the Department of Administration and Information its share of the costs of these services and transfers federal funds to the Department of Administration and Information to be deposited into the 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.

Exception budget – This is the budget request prepared by an agency if funding in addition to that in the standard budget request prepared by the Budget Division is being requested. This request is part of the biennial budget request and is presented to the Governor for his recommendation to the JAC. These funding requests are for funding for expanding an existing

program to a new level of constituents, adding new services to existing constituents, or for creating an entirely new program. The exception request is explained and presented separate from the standard budget request in the budget documents and is prepared at the unit level in the budget documents.

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

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

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

Flex authority – This is statutory language that overrides existing statutes and enables the Governor to transfer general fund monies between agencies and between programs within agencies that he would otherwise not be able to do. It is usually contained in a Section 300 of the biennial budget bill and is in effect for the two years of the budget. The amount of the authority varies from one budget session to another and for the 11-12 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.

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

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

Line item transfers – Within a division or unit in an agency, funds may be transferred from one 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 purposes may not be used for any other purpose, (this type of transfer can be made but only if the B-11 process is used), 300 series may not be moved without approval of the Budget Division, and 400 series may not be moved without permission of A&I Information Technology Division.

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

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

001 Office of the Governor
- 0100 Administration
- 0200 Tribal Liaison
- 0300 Commission on Uniform Laws
- 0400 Special Contingent
- 0900 Clean Coal Technology
- 1100 Homeland Security
- 2400 Natural Resource Policy Account
- 2600 Endangered Species Administration

002 Secretary of State
- 0100 Administration
- 0400 Securities Enforcement
- 0600 Bucking Horse & Rider

003 State Auditor
- 0100 Administration
- 1000 GF License Revenue Recoupment

004 State Treasurer
- 0100 Treasurer's Operations
- 0300 Veterans' Tax Exemption
- 0600 Manager Payments
- 0800 Unclaimed Property
- 2000 Indian Motor Vehicle Exemption

005 Department of Education
- 0400 Education Trust Fund
- 1600 Douvas Scholarship
- 1800 Workshops & Conferences Fund
- 1900 Montgomery Trust For The Blind
- 6100 WDE - General Fund Programs
- 6300 WDE - Federal Fund Programs

006 Department of Administration and Information
- 2000 Director's Office
- 2300 Professional Licensing Boards
- 2500 Budget Division
- 3000 General Services
- 3400 Construction Management Division
- 3500 Human Resources Division
- 3800 Employees Group Insurance
- 4000 Information Technology
- 4500 Economic Analysis
- 6000 State Library
- 9000 CIO

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

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 Public Defenders Statewide
- 0200 Guardian Ad Litem

009 Wyoming Pipeline Authority
- 0100 Administration

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

011 Department of Revenue
- 0100 Administration
- 0200 Revenue Division
- 0300 Valuation Division
- 0500 Liquor Division
- 0600 Liquor Sales & Purchases
- 0700 General Fund Transfers

012 Board of Architects/Landscapers
- 0100 Administration

013 WY Euthanasia Certification Board
- 0100 Administration

014 Miners' Hospital Board
- 0100 Miners' Hospital Board

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

015 Attorney General
- 0100 Law Office
- 0300 Criminal Investigations
- 0400 Big Horn Water Litigation
- 0500 Law Enforcement Academy
- 0600 Peace Off Stds & Trng
- 0700 Medical Review Panel
- 0900 Victim Services Division
- 1100 Planning Council on Dev Disabilities

016 Board of Barber Examiners
- 0100 Administration

017 Board of Radiological Technicians
- 0100 Administration

018 Real Estate Commission
- 0100 Administration
- 0200 Real Estate Recovery
- 0300 Real Estate Education
- 0500 Real Estate Appraiser
- 0600 Appraiser Education

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
- 4400 Abandoned Mine Reclamation

021 Department of Audit
- 0100 Administration
- 0200 Banking
- 0300 Public Fund
- 0400 Mineral
- 0500 Excise

022 Respiratory Care Practitioners Board
- 0100 Administration

023 Public Service Commission
- 0100 Administration
- 0200 Consumer Advocate Division
- 0600 Universal Service Fund

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

024 State Parks and Cultural Resources
- 0100 Administration & Support
- 0200 Cultural Resources
- 0400 State Parks & Historical Sites

025 Department of Employment
- 0100 Administration and Support
- 0300 Division of Labor Standards
- 0500 Workers' Safety & Compensation
- 0600 Unemp. Tax & Insurance & Statistics
- 0800 Mining Exams
- 0900 State Inspector of Mines
- 1000 Unemp. Insurance Revenue

026 Department of Workforce Services
- 0100 Administration
- 0200 Vocational Rehabilitation

027 School Facilities Commission
- 0100 Operations
- 0500 Major Maintenance

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

032 Wyoming Infrastructure Authority
- 0100 Administration

033 Board of Cosmetology
- 0100 Administration

034 Board of Dental Examiners
- 0100 Administration

035 Board of Embalmers
- 0100 Administration

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

037 State Engineer
- 0100 Administration
- 0200 Ground Water Division
- 0300 Surface Water & Eng. Div.
- 0400 Board Of Control Division
- 0500 Support Services Division
- 0600 Board Of Registration
- 0700 Interstate Streams Division
- 1100 Special Projects
- 1400 North Platte Settlement
- 1500 Well Drillers' Certification Board

038 Pari-Mutuel Commission
- 0100 Administration
- 0300 Wyoming Breeders Award Fund

039 Wildlife/Natural Resources Trust
- 0100 Administration
- 0200 Wildlife/Natural Res. Trust Projects
- 0300 Wildlife Trust Account

040 Game and Fish Commission
- 6100 Veterinary Svcs Program (Brucellosis, CWD)
- 6200 Sage Grouse Planning & Protection
- 6300 Wolf Management
- 6400 Comprehensive Wildlife Mgmt. Strategies

041 Fire Prevention and Electrical Safety
- 0100 Administration
- 0200 Fire Prevention Administration
- 0300 Electrical Safety Administration
- 0400 Training
- 0500 Fire Academy

042 Geological Survey
- 0100 Geologic Program

044 Insurance Department
- 0100 Administration
- 0300 Agent Licensing Board
- 0400 Health Insurance Pool
- 0600 Wyoming Small Employer Health Reinsurance

045 Department of Transportation
- 0100 Administration
- 0400 Administrative Services
- 0500 Law Enforcement
- 0600 Wyolink
- 0700 Aeronautics Administration
- 0900 Operational Services
- 1000 Airport Improvements
- 2100 GF Appropriation to Commission

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

048 Department of Health
- 0100 Director's Office
- 0200 Rural & Frontier Health
- 0300 Community & Public Health
- 0400 Health Care Financing
- 0700 State Health Officer
- 1500 Preventive Health & Safety
- 2000 Mental Health/Substance Abuse
- 4000 Developmental Disabilities
- 5000 Division on Aging

049 Department of Family Services
- 5900 Services
- 6000 Assistance

051 Livestock Board
- 0100 Administration
- 0200 Animal Health
- 0300 Brucellosis
- 0400 Estrays
- 0700 Brand Inspection
- 0800 Predator Control Fees

052 Medical Licensing Board
- 0100 Administration

054 Board of Nursing
- 0100 Administration & School Accred

055 Oil and Gas Commission
- 0100 Administration
- 0200 Orphan Wells

056 Board of Optometry
- 0100 Administration

057 Community College Commission
- 0100 Administration
- 0200 State Aid
- 0300 Contingency Reserve
- 0400 Leveraging Education Asst. Partnerships
- 0600 Incentive Fund
- 0900 Adult Basic Education
- 1000 WYIN Loan & Grant Program
- 1500 Veterans' Tuition Waiver Program
- 2000 WY Teacher Shortage Loan Program
- 3000 Public Television

058 Board of Speech Pathologists/Audiologists
- 0100 Administration

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

059 Board of Pharmacy
- 0200 Licensing Board

060 State Lands and Investments
- 0100 Operations
- 0200 Forestry
- 0300 County Emergency Suppression
- 0400 Fire
- 0900 Mineral Royalty Grants
- 2000 Federal Forestry Grants
- 6800 Transportation Enterprise Fund

061 Wyoming Board of CPAs
- 0100 Administration

062 Board of Physical Therapy
- 0100 Administration

063 Governor's Residence
- 0100 Residence Operation
- 0200 Governor's Residence

064 Board of Hearing Aid Specialists
- 0100 Administration

065 Board of Athletic Trainers
- 0100 Administration

066 Board of Tourism
- 0100 Wyoming Tourism Board

067 University of Wyoming
- 0100 State Aid
- 9600 NCAR MOU

068 Board of Psychologist Examiners
- 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
- 0800 Volunteer EMT Pension Plan
- 6500 Deferred Compensation

Agency Programs in FY 2011/2012 Biennial Budget (through the 2010 Session)

075 Board of Outfitters
- 0100 Administration

078 Mental Health Professions Licensing
- 0100 Administration

079 Board of Nursing Home Administrators
- 0100 Administration

080 Department of Corrections
- 1000 Corrections Operations
- 2000 Field Services
- 3000 Honor Conservation Camp
- 4000 Women's Center
- 5000 Honor Farm
- 6000 State Penitentiary
- 9000 WY Medium Correctional Institution

081 Board of Parole
- 0100 Administration

083 Board of Occupational Therapy
- 0100 Administration

084 Board of Professional Geologists
- 0100 Administration

085 Wyoming Business Council
- 0100 Wyoming Business Council
- 1200 Main Street
- 1600 Investment Ready Communities

101 Supreme Court
- 0100 Administration
- 0200 Judicial Nominating Committee
- 0400 Law Library
- 0500 Circuit Courts
- 0600 Court Automation
- 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
- 0200 Water Litigation

128 Judicial District 5B
- 0100 Administration

129 Judicial District 6A
- 0100 Administration

130 Judicial District 7A
- 0100 Administration

131 Judicial District 7B
- 0100 Administration

132 Judicial District 9A
- 0100 Administration

133 Judicial District 8A
- 0100 Administration

134 Judicial District 9B
- 0100 Administration

135 Judicial District 6B
- 0100 Administration

136 Judicial District 8B
- 0100 Administration

137 Laramie County District 1C
- 0100 Administration

138 Sweetwater County District 3C
- 0100 Administration

139 Natrona County District 7C
- 0100 Administration

140 Judicial District 6C
- 0100 Administration

141 Judicial District 9C
- 0100 Administration

151 District Attorney/Judicial District #1
- 0100 Administration

157 District Attorney/Judicial District #7
- 0100 Administration

160 County and Prosecuting Attorneys
- 0100 Administration

167 UW Medical Education
- 0100 Family Practice Residency Centers
- 0200 WWAMI Medical Education
- 0300 Advanced Practice - RN Psychiatry
- 0400 Dental Contracts
- 0500 Nursing Program

201 Legislative Service Office
- 0100 LSO

205 Education-School Finance
- 4100 School Foundation Pgm
- 4200 Court Ordered Placements
- 4300 Mill Levy Debt Pledge
- 4500 Foundation-Specials
- 4600 Education Reform
- 4700 Student Performance Data Systems

211 Board of Equalization
- 0100 Equalization & Tax Appeals

220 Environmental Quality Council
- 0100 Administration

251 Board of Veterinary Medicine
- 0100 Administration

270 Office of Administrative Hearings
- 0200 Administration

Expenditure Series Categories

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

Expenditure Series Categories

Series	Line Item	Description
	241	Office Equipment-Furnishings
	242	DP,Reproduction Other Equipment
	243	Transportation Equipment
	244	Food Service Equipment
	245	Medical-Lab Equipment
	246	Education-Recreation-Tech
	247	Institutional-Household Furnishings
	248	Livestock
	249	Farm & Shop Equipment
	250	Rent-Lease-Assessment
	251	Real Property Rental
	252	Equipment Rental
	253	Assessments
	254	Insurance-Bond Premiums
	255	Payments
	256	Judgements-Court-Other
	257	Jury Fees
	260	Medical Unit
	261	Temporary Total Disability
	262	Legal Fees
	263	Permanent Disability
	264	Miscellaneous
	265	FARS Supportive Services
	267	UW-Supportive Services
	271	Awards-Prizes
	291	Central-Services-Office-Machine-Repair
	292	Maintenance Contracts External
300		RESTRICTIVE COSTS OR SERVICES
	301	Cost Allocation
	302	Administrative
400		DATA PROCESSING CHARGES
	410	Central-Services Data-Services
500		SPACE RENTAL
	520	Space Rental

Expenditure Series Categories

Series	Line Item	Description
600		GRANTS & AID PAYMENTS
	601	Tax Exemption
	602	Local Governments
	603	Federal Government
	604	School Districts
	605	Job Training Assistance
	606	Private Institution Organization
	607	Scholarship & Education Assistance
	608	Aids (To/Behalf Of)
	611	Case Services
	612	Foster Care
	613	Social Services
	614	D-PASS Medical Case Services
	615	Insurance Payments Claims
	616	Medical Assistance-Title 19
	617	Medical Assistance-Kids Services
	618	Case Services Childrens Health
	619	Delinquent Services-Youth Alternatives (DP)
	620	Delinquent Services- Staff Supvervision (DE)
	621	Adult Protection Services-APS
	622	Child Protection Services(CPS)
	623	Youth&Family Services (YFS)
	624	Probation(PB)
	667	UW-Grants & Aid Payments
	671	JTPA Taxable Assistance
	681	Federal Program Reimbursements
700		CAPITAL EXPENDITURES
	701	Capital Outlay
	702	Capital Outlay UD 500
	703	Capitol Outlay-Advertising
	704	Capital Outlay-Communication
	705	Capital Outlay-Travel In State
	706	Capital Outlay-Travl Out State
800		NON-OPERATING EXPENDITURES
	801	Purchase For Resale
	811	Refund Retiremnt CTB

Expenditure Series Categories

Series	Line Item	Description
	812	Taxes (Overpayments)
	813	Suspense
	814	Other Refunds
	815	Support Payments
	821	Counties
	822	Municipalities
	823	State
	831	Federal Mineral Royalty
	832	Other
	841	Payroll Deductions
	842	Retirement Payments
	843	Other Collections
	851	Principal
	852	Debt Servce-Interest
	853	Debt Service-Other
	854	Loss On Value Of Investments
	855	Pool Investment Fund Expenditures
	856	Transfers Out Pooled Funds
	857	Non General Fund Expenditures
	867	UW-Non Operating Expenditures
	871	Other Loans
	872	Special Investigation
	873	Depreciation Expense
	881	Fund Shift - Fiscal
900		SPECIAL SERVICES
	901	Professional Fees
	902	Consulting Services
	903	Special Projects & Services
	904	Sub Contracts
	905	Contractual Travel
	906	Environmental Services
	907	Environmental Services-Other
	929	Water Development Projects
	967	UW-Contractual Services
	999	Highway Deptartment Expenditures

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

Biennium	01-02	03-04	05-06	07-08	09-10	11-12
General Fund (GF) appropriations, including dollars to SFP	1,312,352,964	1,507,732,749	2,411,566,537	3,473,405,968	3,476,763,960	2,874,696,934
percentage change from previous biennium	21.59%	14.89%	59.95%	44.03%	0.10%	-17.32%
cumulative percentage change from 01-02 biennium					164.93%	119.05%
Appropriations from reserves:						
Budget Reserve Account (BRA)	1,047,600	72,341,681	66,257,051	172,493,656	34,500,000	12,928,348
Legislative Royalty Impact Account (LRI)	119,846,621	0	0	0	0	
Statutory Reserve Account (SRA)	7,875,000	0	0	0	0	
GAAP Accounts	0	0	0	0	0	
Policy Development Reserve Account (PDRA)	0	0	0	0	0	
Revised Emergency Budget Balancing Account (REBBA)	0	0	0	0	0	
Gas Tax Swap to SFP	40,500,000	0	0	0	0	
PWMTF Spending Policy Reserve Account						20,000,000
Total appropriations from reserves	169,269,221	72,341,681	66,257,051	172,493,656	34,500,000	32,928,348
Total appropriations from GF and reserves	1,481,622,185	1,580,074,430	2,477,823,588	3,645,899,624	3,511,263,960	2,907,625,282
percentage change from previous biennium	30.16%	6.64%	56.82%	47.14%	-3.69%	-17.19%
cumulative percentage change from 01-02 biennium					136.99%	96.25%
Appropriations from GF and BRA to savings accounts	150,000,000	60,000,000	300,988,185	517,972,101	375,135,516	11,938,208
Total appropriations from GF and reserves (with savings)	1,631,622,185	1,640,074,430	2,778,811,773	4,163,871,725	3,886,399,476	2,919,563,490

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

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

General Fund (GF) and Budget Reserve Account (BRA) appropriations 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. 11-12 amount reflects Fiscal Profile dated March 11, 2010.

Appropriations from General Fund and Reserve Accounts through 2010 Budget Session (Type 3 Funds)-by Category

Biennium Categories	03-04	03-04 % of total	05-06	05-06 % of total	07-08	07-08 % of total	09-10	09-10 % of total	11-12	11-12 % of total
1a. Education (K-12)	54,302,291	3.31%	50,903,287	1.83%	84,971,936	2.04%	17,918,297	0.46%	18,585,942	0.64%
% change from previous biennium	-69.10%		-6.26%		66.93%		-78.91%		3.73%	
cumulative % change from 01-02 biennium							-89.80%		-89.42%	
1b. Education (UW, WICHE, Community Colleges)	415,359,050	25.33%	610,889,814	21.98%	754,035,156	18.11%	729,367,900	18.83%	629,195,991	21.80%
% change from previous biennium	15.41%		47.08%		23.43%		-3.27%		-13.73%	
cumulative % change from 01-02 biennium							102.65%		51.48%	
2. Health	457,675,472	27.91%	593,645,792	21.36%	796,543,498	19.13%	819,857,400	21.16%	860,457,158	29.81%
% change from previous biennium	27.39%		29.71%		34.18%		2.93%		4.95%	
cumulative % change from 01-02 biennium							128.20%		88.01%	
3. Justice, Public Safety and Corrections	253,734,680	15.47%	464,146,184	16.70%	391,854,431	9.41%	399,894,890	10.32%	436,078,118	15.11%
% change from previous biennium	18.52%		82.93%		-15.58%		2.05%		9.05%	
cumulative % change from 01-02 biennium							86.79%		71.86%	
4. Family Services	100,760,018	6.14%	115,287,758	4.15%	170,739,922	4.10%	166,692,786	4.30%	166,540,280	5.77%
% change from previous biennium	30.57%		14.42%		48.10%		-2.37%		-0.09%	
cumulative % change from 01-02 biennium							116.00%		65.28%	
5. Employment, Econ. Development and Commerce	63,946,388	3.90%	146,863,819	5.29%	244,057,322	5.86%	220,601,288	5.69%	197,994,127	6.86%
% change from previous biennium	25.40%		129.67%		66.18%		-9.61%		-10.25%	
cumulative % change from 01-02 biennium							332.59%		209.63%	
6. Natural Resources, Environment and Recreation	43,570,656	2.66%	129,335,110	4.65%	266,634,748	6.40%	207,817,091	5.36%	147,350,903	5.10%
% change from previous biennium	-59.05%		196.84%		106.16%		-22.06%		-29.10%	
cumulative % change from 01-02 biennium							95.31%		238.19%	
7. Transportation	0	0.00%	22,487,671	0.81%	228,373,759	5.48%	234,282,011	6.05%	66,048,711	2.29%
% change from previous biennium	0.00%				915.55%		2.59%		-71.81%	
cumulative % change from 01-02 biennium							N/A		N/A	
8. General government	190,725,875	11.63%	344,264,153	12.39%	708,688,852	17.02%	702,877,082	18.14%	352,445,704	12.21%
% change from previous biennium	38.14%		80.50%		105.86%		-0.82%		-49.86%	
cumulative % change from 01-02 biennium							409.08%		84.79%	
9. Savings	60,000,000	3.66%	300,988,185	10.83%	517,972,101	12.44%	375,135,516	9.68%	11,738,211	0.41%
% change from previous biennium	-60.00%		401.65%		72.09%		-27.58%		-96.87%	
cumulative % change from 01-02 biennium							N/A		N/A	
Total approps. from GF and reserves (with savings)	1,640,074,430	100.00%	2,778,811,773	100.00%	4,163,871,725	100.00%	3,874,444,261	100.00%	2,886,435,145	100.00%
% change from previous biennium	0.52%		69.43%		49.84%		-6.95%		-25.50%	
cumulative % change from 01-02 biennium							137.46%		75.99%	

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

Category 5 (Employment, Econ. Development and Commerce) includes Business Ready Community appropriations of $5 million in 03-04, $45,432,802 in 05-06, $70,517,198 in 07-08, and $79.25 million in 09-10. Category 5 also includes appropriations to the Community Facilities Grant Program ($7.5 million in 05-06, $15 million in 07-08, and $15 million in 09-10) and the NCAR supercomputer ($21 million in 07-08).

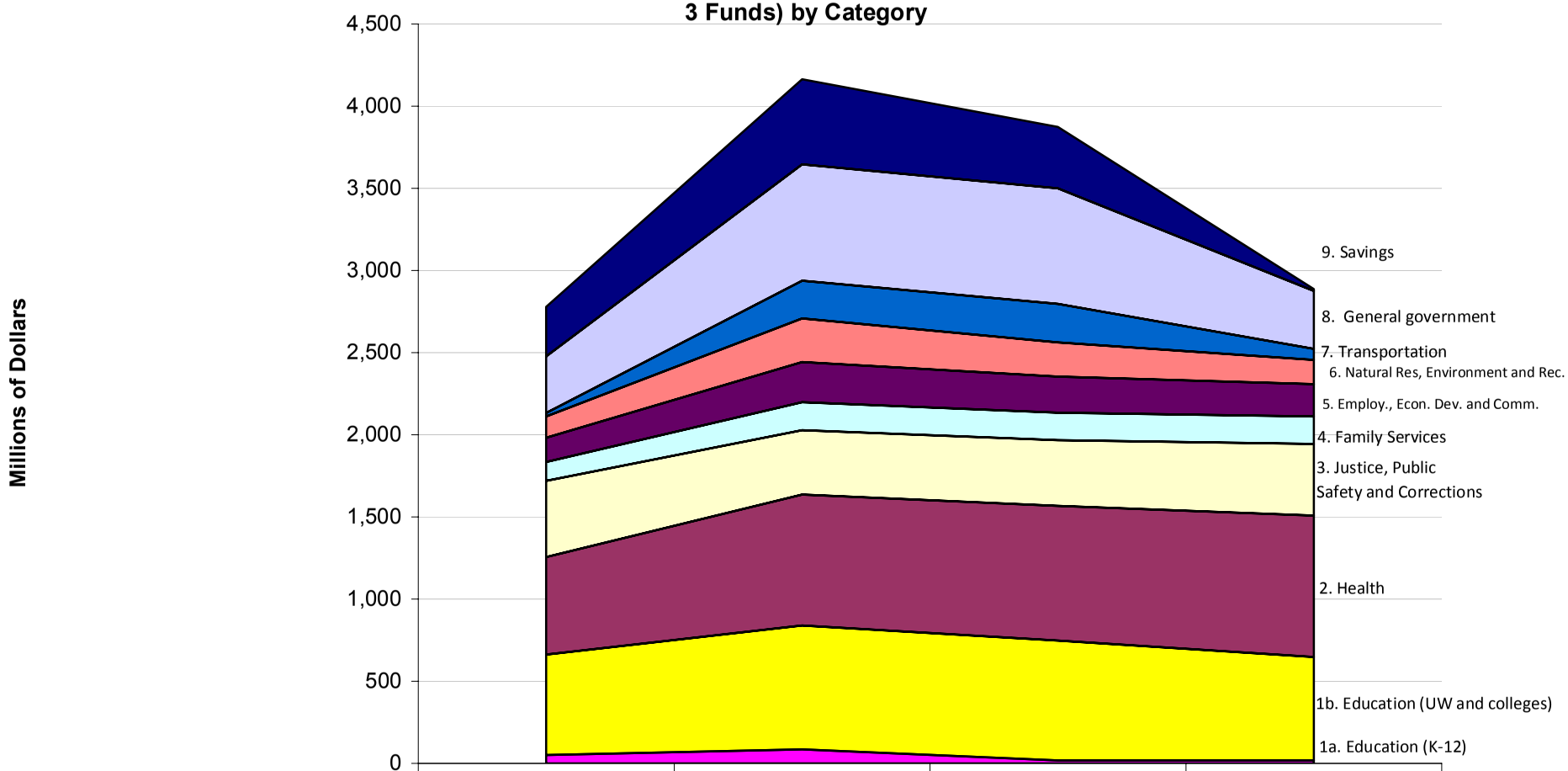
Category 6 (Natural Resources, Environment and Recreaction) includes appropriations to water development accounts of $75 million in 01-02, $10 million in 05-06, $50,043,656 in 07-08, and $34.5 million in 09-10. Category 6 also includes appropriations to the Wildlife and Natural Resource Trust Account of $15.3 million in 05-06, $42.25 million in 07-08, $29.5 million in 09-10 and $2.5 million in 11-12.

Category 8 (General government) includes appropriations for direct distributions to local governments of $90.9 million in the 05-06 biennium, $167,615,500 in the 07-08 biennium, $149 million in the 09-10 biennium and $87,456,560 in the 11-12 biennium. Category 8 also includes SLIB grant appropriations ($7.5 million in 03-04, $32,401,364 in 05-06, $145,868,318 in 07-08, and $10 million in 09-10) and county block distributions ($18,665,500 in 07-08 and $191 million in 09-10). The category also includes transfers to capital construction accounts of $27 million in 07-08 and $10 million in 09-10.

In Category 8, $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.

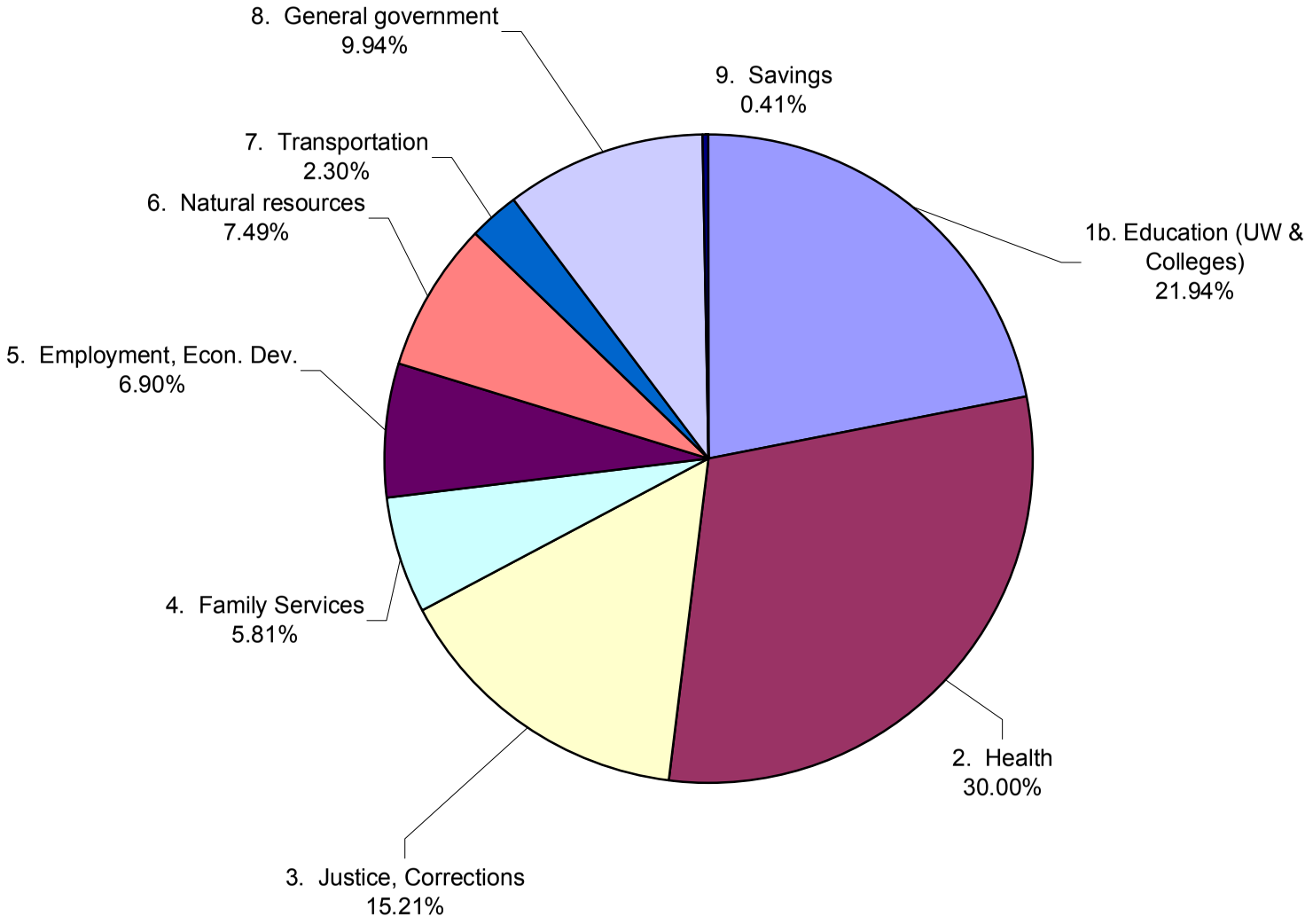
Category 9 (Savings) includes General Fund and Budget Reserve Account appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), and the PWMTF Reserve Account. 11-12 amount reflects Fiscal Profile dated March 11, 2010.

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

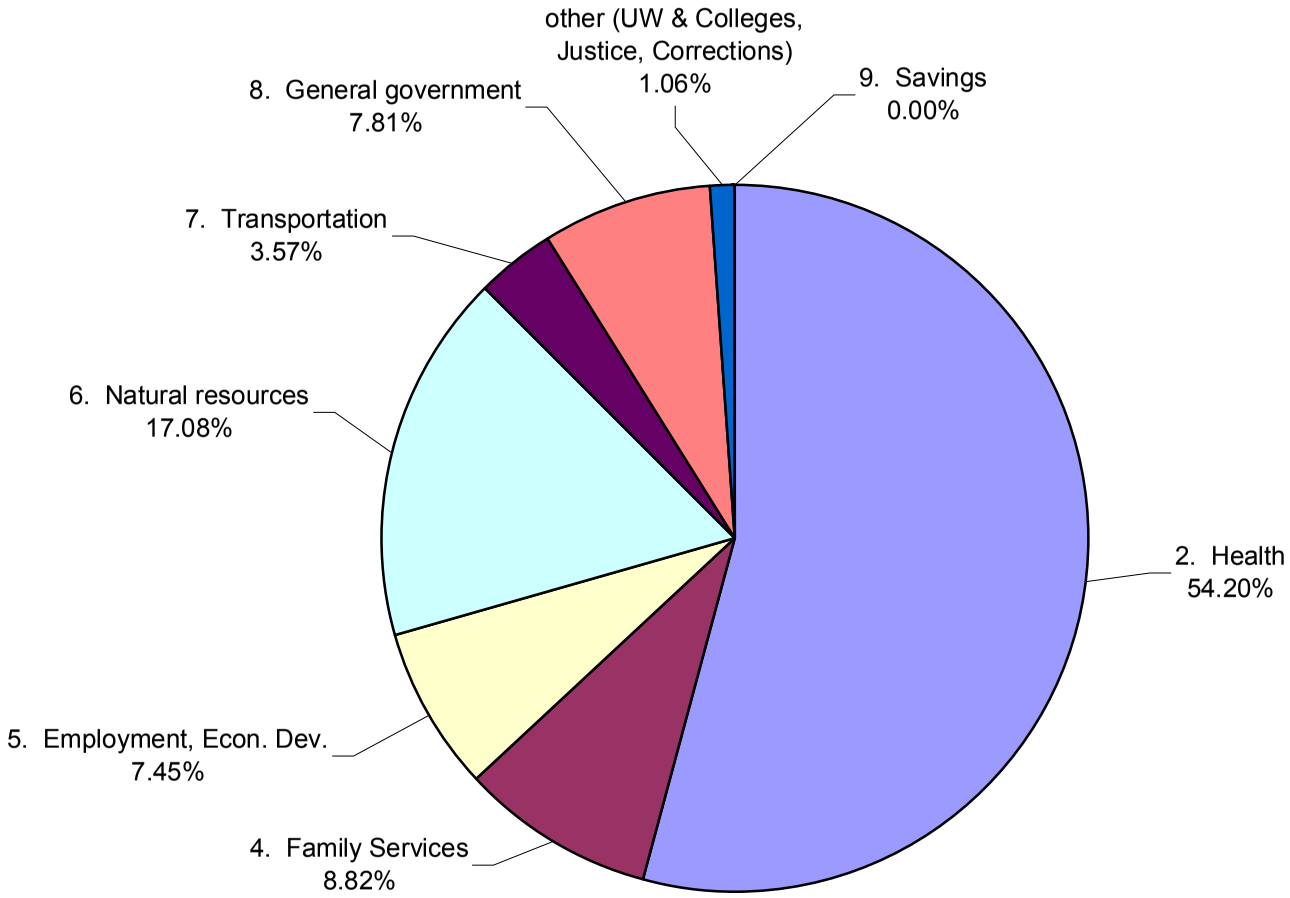


	05-06	07-08	09-10	11-12
9. Savings	301	518	375	12
8. General government	344	709	703	352
7. Transportation	22	228	234	66
6. Natural Resources, Environment and Recreation	129	267	208	147
5. Employment, Econ. Development and Commerce	147	244	221	198
4. Family Services	115	171	167	167
3. Justice, Public Safety and Corrections	464	392	400	436
2. Health	594	797	820	860
1b. Education (UW, WICHE, Community Colleges)	611	754	729	629
1a. Education (K-12)	51	85	18	19

Category Percentages of General Fund Appropriations
FY 2011/12 through the 2010 Budget Session

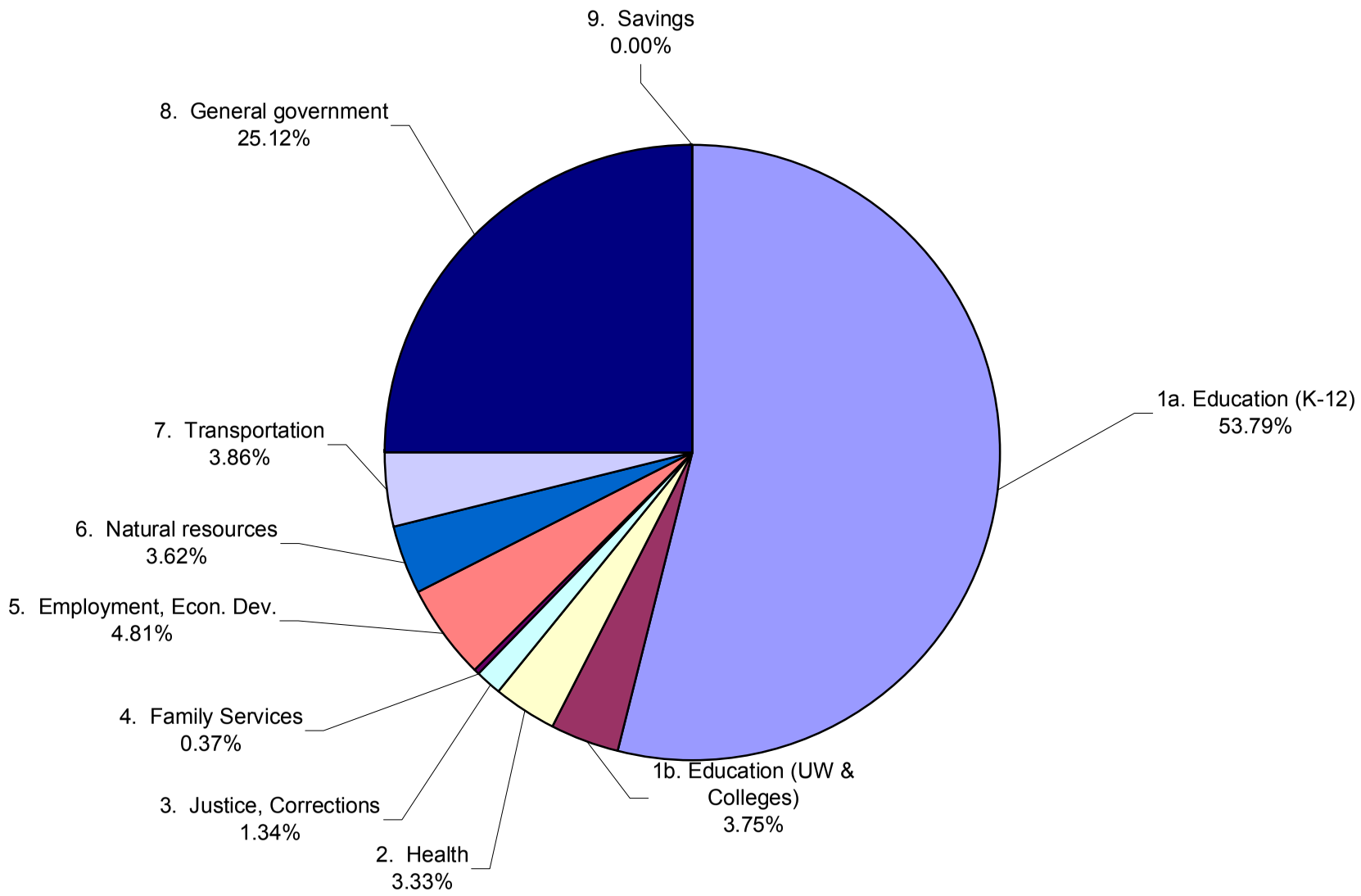


Category Percentages of Federal Fund Appropriations
FY 2011/12 through the 2010 Budget Session

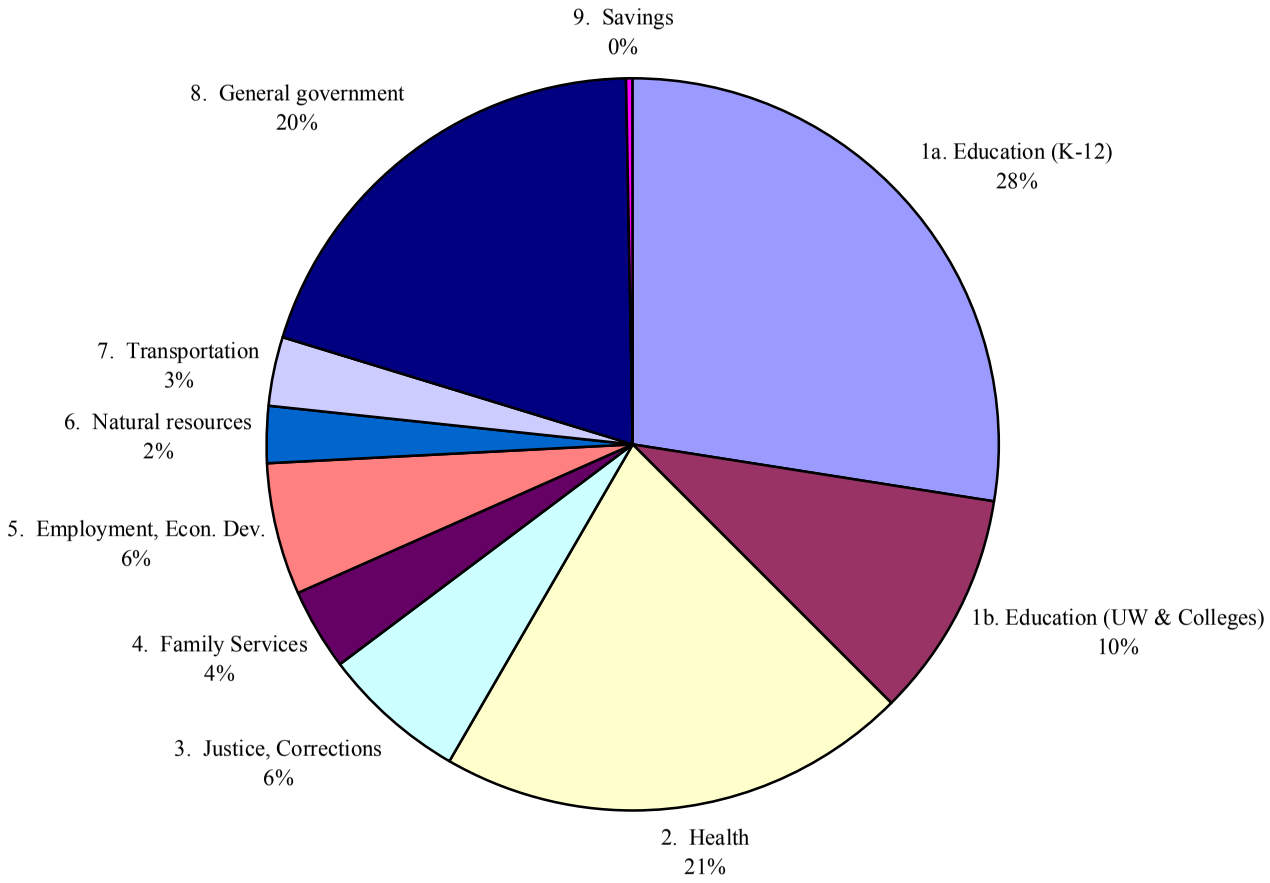


"Other" includes small appropriations of Federal Funds to Category 1b, UW and Colleges and to Category 3, Justice and Corrections.

Category Percentages of Other Fund Appropriations
FY 2011/12 through 2010 Budget Session



Category Percentages of Total Appropriations
FY 2011/12 through 2010 Budget Session



Summary of Appropriations and Positions 2003-04 through 2011-12, by Expenditure Category (through the 2010 Budget Session)

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
1a. Education (K-12)															
005	Education	Total		182,156,861	114	239,556,568	115	253,629,519	159	257,961,066	153	281,104,547	153	8.97%	54.32%
		GF	FT	23,379,614	103	14,951,161	107	17,890,644	126	17,918,297	125	18,585,942	125	3.73%	-20.50%
		FF	PT	148,136,553	11	204,430,699	8	223,987,543	8	225,040,259	7	251,515,646	6	11.76%	69.79%
		OF	AWEC	10,640,694		20,174,708		11,751,332	25	15,002,510	21	11,002,959	22	-26.66%	3.40%
027	School Facilities Commission [1]	Total		83,282,166	10	405,638,246	12	486,108,379	20	432,913,466	20	240,433,308	19	-44.46%	188.70%
		GF	FT	0	10	0	12	0	17	0	17	0	16		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	83,282,166		405,638,246		486,108,379	3	432,913,466	3	240,433,308	3	-44.46%	188.70%
205	School Foundation [2]	Total		900,146,206	0	982,189,857	0	1,318,748,390	5	1,375,855,536	7	1,571,959,841	5	14.25%	74.63%
		GF	FT	30,254,811	0	10,521,128	0	67,081,292	4	0	5	0	5		
	(Including Capital Construction thru 01-02)	FF	PT	4,000,000	0	0	0	0	0	0	0	0	0		
		OF	AWEC	865,891,395		971,668,729		1,251,667,098	1	1,375,855,536	2	1,571,959,841	0	14.25%	81.54%
	1a. Education (K-12) subtotals (includes approps. To CSPLF & CSPLF Reserve Account	Total	FT	1,165,585,233	113	1,627,384,671	119	2,058,486,288	147	2,066,730,068	147	2,093,497,696	146	1.30%	79.61%
		GF	PT	53,634,425	11	25,472,289	8	84,971,936	8	17,918,297	7	18,585,942	6	3.73%	-100.00%
		FF	AWEC	152,136,553		204,430,699		223,987,543	29	225,040,259	26	251,515,646	25	11.76%	65.32%
		OF		959,814,255		1,397,481,683		1,749,526,809		1,823,771,512		1,823,396,108		-0.02%	89.97%
1b. Education (UW and Colleges)															
047	Higher Ed. Assistance Auth. [3]	Total		500,000	0	1,000,000	0	0	0	0	0				
		GF	FT	500,000	0	1,000,000	0								
		FF	PT	0	0	0	0								
		OF	AWEC	0		0									
057	Community College Comm.	Total		171,337,776	12	236,106,805	10	445,344,862	13	387,758,060	16	357,167,786	16	-7.89%	108.46%
		GF	FT	137,787,583	12	206,024,886	10	259,840,609	12	255,050,848	14	232,659,372	16	-8.78%	68.85%
		FF	PT	1,635,600	0	112,500	0	2,937,809	0	2,711,847	0	2,726,990	0	0.56%	66.73%
		OF	AWEC	31,914,593		29,969,419		182,566,444	1	129,995,365	2	121,781,424	0	-6.32%	281.59%
067	University of Wyoming	Total		288,035,927	0	415,473,122	0	464,129,242	3	506,949,218	0	358,513,350	0	-29.28%	24.47%
		GF	FT	253,121,799	0	399,468,122	0	458,029,242	3	440,940,813	0	358,513,350	0	-18.69%	41.64%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	34,914,128		16,005,000		6,100,000	0	66,008,405	0	0	0		
069	WICHE	Total		4,019,055	0	4,991,806	0	4,788,059	0	5,180,730	0	5,180,730	0	0.00%	28.90%
		GF	FT	4,019,055	0	4,391,806	0	4,788,059	0	5,180,730	0	5,180,730	0	0.00%	28.90%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0		600,000		0	0	0	0	0	0		
167	UW - Medical Education	Total		0	0	0	0	26,277,246	104	30,571,011	107	38,147,979	131	24.78%	
		GF	FT					24,277,246	85	28,195,509	88	32,842,539	108	16.48%	
		FF	PT					0	19	0	19	0	23		
		OF	AWEC					2,000,000	0	2,375,502	0	5,305,440	0	123.34%	
	1b. Education (UW and Colleges) subtotals	Total	FT	463,892,758	12	657,571,733	10	940,539,409	100	930,459,019	102	759,009,845	124	-18.43%	63.62%
		GF	PT	395,428,437	0	610,884,814	0	746,935,156	19	729,367,900	19	629,195,991	23	-13.73%	59.12%
		FF	AWEC	1,635,600		112,500		2,937,809	1	2,711,847	2	2,726,990	0	0.56%	66.73%
		OF		66,828,721		46,574,419		190,666,444		198,379,272		127,086,864		-35.94%	90.17%

Summary of Appropriations and Positions 2003-04 through 2011-12, by Expenditure Category (through the 2010 Budget Session)

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
2. Health															
014	Miners' Hospital Board	Total		1,500,000	0	5,149,034	0	5,156,580	1	5,213,000	1	5,932,123	1	13.79%	295.47%
		GF	FT	0	0	0	0	0	0	0	0	0	0		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	1,500,000		5,149,034		5,156,580	1	5,213,000	1	5,932,123	1	13.79%	295.47%
048	Department of Health	Total		998,987,936	1,485	1,243,684,780	1,520	1,444,224,130	1,567	1,530,208,219	1,570	1,582,836,393	1,554	3.44%	58.44%
		GF	FT	446,475,472	1,395	591,035,792	1,427	765,343,498	1,446	819,857,400	1,456	860,457,158	1,443	4.95%	92.72%
		FF	PT	500,747,179	90	596,485,786	93	596,248,149	94	627,733,076	78	615,327,183	77	-1.98%	22.88%
		OF	AWEC	51,765,285		56,163,202		82,632,483	27	82,617,743	36	107,052,052	34	29.58%	106.80%
		Total	FT	1,000,487,936	1,395	1,248,833,814	1,427	1,449,380,710	1,446	1,535,421,219	1,456	1,588,768,516	1,443	3.47%	58.80%
2. Health subtotals		GF	PT	446,475,472	90	591,035,792	93	765,343,498	94	819,857,400	78	860,457,158	77	4.95%	92.72%
		FF	AWEC	500,747,179		596,485,786		596,248,149	28	627,733,076	37	615,327,183	35	-1.98%	22.88%
		OF		53,265,285		61,312,236		87,789,063		87,830,743		112,984,175		28.64%	112.12%
3. Justice, Public Safety, and Corrections															
008	Public Defenders	Total		10,462,221	64	12,572,507	72	16,345,393	80	23,509,610	83	24,717,942	89	5.14%	136.26%
		GF	FT	8,859,819	47	10,663,674	53	13,838,531	61	20,460,756	64	20,705,524	70	1.20%	133.70%
		FF	PT	0	17	0	19	0	19	0	19	0	19		
		OF	AWEC	1,602,402		1,908,833		2,506,862	0	3,048,854	0	4,012,418	0	31.60%	150.40%
015	Attorney General	Total		47,351,480	182	63,561,494	239	75,913,929	252	84,637,525	255	85,834,715	255	1.41%	81.27%
		GF	FT	26,033,724	180	44,151,594	233	59,624,492	246	65,852,578	247	64,199,882	247	-2.51%	146.60%
		FF	PT	13,235,834	2	13,701,185	6	8,747,364	6	8,739,879	6	12,405,596	6	41.94%	-6.27%
		OF	AWEC	8,081,922		5,708,715		7,542,073	0	10,045,068	2	9,229,237	2	-8.12%	14.20%
080	Corrections Department [4]	Total		184,850,293	806	371,242,331	815	261,168,090	1,149	249,088,994	1,304	296,113,155	1,294	18.88%	60.19%
		GF	FT	163,211,526	801	355,867,856	800	247,670,585	1,121	235,870,503	1,291	274,461,690	1,291	16.36%	68.16%
		FF	PT	6,641,888	5	3,806,523	15	370,000	13	317,137	3	316,307	3	-0.26%	-95.24%
		OF	AWEC	14,996,879		11,567,952		13,127,505	15	12,901,354	10	21,335,158	0	65.37%	42.26%
081	Board of Parole	Total		246,913	2	1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	3.49%	595.80%
		GF	FT	246,913	2	1,354,034	6	1,610,922	7	1,660,089	7	1,718,022	7	3.49%	595.80%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0		0		0	0	0	0	0	0		
101	Supreme Court	Total		26,348,234	214	33,636,590	216	46,563,794	225	50,106,810	231	51,215,736	225	2.21%	94.38%
		GF	FT	24,886,107	177	30,914,579	181	42,499,197	190	43,824,201	202	40,362,797	199	-7.90%	62.19%
		FF	PT	0	37	0	35	182,294	35	289,939	29	286,602	26	-1.15%	
		OF	AWEC	1,462,127		2,722,011		3,882,303	0	5,992,670	0	10,566,337	0	76.32%	622.67%
102	Board of Law Examiners	Total		29,003	2	70,000	0	105,000	0	155,000	0	155,000	0	47.62%	434.43%
		GF	FT	0	2	0	0	0	0	0	0	0	0		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	29,003		70,000		105,000	0	155,000	0	155,000	0	47.62%	434.43%
103	Judicial Supervisory	Total		275,191	1	277,910	1	307,387	1	321,456	1	324,776	1	4.58%	18.02%
		GF	FT	275,191	1	277,910	1	307,387	1	321,456	1	324,776	1	4.58%	18.02%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0		0		0	0	0	0	0	0		

Summary of Appropriations and Positions 2003-04 through 2011-12, by Expenditure Category (through the 2010 Budget Session)

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
	All Judicial districts	Total	FT	11,684,899	72	14,498,655	80	16,791,812	84	18,748,568	84	20,995,243	88	11.98%	79.68%
		GF	PT	11,405,387	8	14,498,655	6	16,791,812	4	18,748,568	4	20,995,243	4	11.98%	84.08%
		FF	AWEC	0		0		0	0	0	0	0	0		
		OF		279,512		0		0		0		0			-100.00%
151	District Attorney JD #1	Total		1,980,865	15	2,596,740	19	3,276,026	19	3,912,990	19	3,965,428	20	1.34%	100.19%
		GF	FT	1,980,865	12	2,596,740	18	3,276,026	18	3,912,990	18	3,965,428	18	1.34%	100.19%
		FF	PT	0	3	0	1	0	1	0	1	0	1		
		OF	AWEC	0		0		0	0	0	0	0	1		
157	District Attorney JD #7	Total		2,256,651	19	2,515,142	19	2,993,479	20	3,415,499	20	3,823,256	20	11.94%	69.42%
		GF	FT	2,256,651	18	2,515,142	18	2,993,479	19	3,415,499	20	3,823,256	20	11.94%	69.42%
		FF	PT	0	1	0	1	0	1	0	0	0	0		
		OF	AWEC	0		0		0	0	0	0	0	0		
160	County & Pros. Attys.	Total		1,306,000	0	1,306,000	0	3,242,000	0	5,828,250	0	5,521,500	0	-5.26%	322.78%
		GF	FT	1,306,000	0	1,306,000	0	3,242,000	0	5,828,250	0	5,521,500	0	-5.26%	322.78%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0		0		0	0	0	0	0	0		
3. Justice, Public Safety, and Corrections subtotals		Total	FT	286,791,750	1,312	503,631,403	1,390	428,317,832	1,747	441,384,791	1,934	494,384,773	1,941	12.01%	72.38%
		GF	PT	240,462,183	73	464,146,184	83	391,854,431	79	399,894,890	62	436,078,118	59	9.05%	81.35%
		FF	AWEC	19,877,722		17,507,708		9,299,658	15	9,346,955	12	13,008,505	3	39.17%	-34.56%
		OF		26,451,845		21,977,511		27,163,743		32,142,946		45,298,150		40.93%	71.25%
4. Family Services															
049	Dept. of Family Svcs	Total		200,375,228	737	214,748,264	792	275,165,510	815	285,085,826	813	279,254,858	812	-2.05%	39.37%
		GF	FT	100,760,018	702	115,287,758	758	170,739,922	777	166,692,786	777	166,540,280	776	-0.09%	65.28%
4. Family Services subtotals		FF	PT	90,254,219	35	90,026,613	34	94,854,401	34	100,661,608	32	100,118,058	32	-0.54%	10.93%
		OF	AWEC	9,360,991		9,433,893		9,571,187	4	17,731,432	4	12,596,520	4	-28.96%	34.56%
5. Employment, Economic Development, and Commerce															
009	Natural Gas Pipeline Authority	Total		564,100	0	1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	-16.07%	113.96%
		GF	FT	564,100	0	1,383,550	0	1,267,253	0	1,437,992	0	1,206,928	0	-16.07%	113.96%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0		0		0	0	0	0	0	0		
023	Public Service Commission	Total		29,840,878	36	31,024,947	36	15,042,234	36	15,862,777	36	15,753,843	36	-0.69%	-47.21%
		GF	FT	0	36	500,000	36	500,000	36	0	36	0	36		
		FF	PT	165,325	0	206,860	0	250,860	0	252,670	0	334,000	0	32.19%	102.03%
		OF	AWEC	29,675,553		30,318,087		14,291,374	0	15,610,107	0	15,419,843	0	-1.22%	-48.04%
024	Dept. Parks & Cultural Res.	Total		39,304,713	270	57,490,542	274	62,258,430	273	57,938,876	273	54,667,321	268	-5.65%	39.09%
		GF	FT	20,031,591	169	37,823,298	181	41,061,824	181	36,849,404	181	33,424,978	177	-9.29%	66.86%
		FF	PT	7,141,133	101	9,365,528	93	6,742,834	92	6,576,279	91	6,359,043	91	-3.30%	-10.95%
		OF	AWEC	12,131,989		10,301,716		14,453,772	0	14,513,193	1	14,883,300	0	2.55%	22.68%
025	Department of Employment	Total		133,039,931	578	66,018,759	325	68,883,955	328	83,506,724	328	85,083,163	326	1.89%	-36.05%
		GF	FT	7,551,349	531	2,843,362	314	3,512,330	322	3,754,670	322	3,795,832	320	1.10%	-49.73%
		FF	PT	80,811,691	47	19,438,485	11	19,543,399	0	20,363,611	0	20,536,861	0	0.85%	-74.59%
		OF	AWEC	44,676,891		43,736,912		45,828,226	6	59,388,443	6	60,750,470	6	2.29%	35.98%

Summary of Appropriations and Positions 2003-04 through 2011-12, by Expenditure Category (through the 2010 Budget Session)

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
026	Dept. of Workforce Services	Total		1,548,680	1	73,463,664	298	78,862,864	281	77,184,944	272	78,568,639	269	1.79%	4973.26%
		GF	FT	1,178,425	1	10,185,930	273	18,882,961	281	21,564,880	272	22,058,662	269	2.29%	1771.88%
		FF	PT	0	0	59,224,786	25	50,954,262	0	48,300,238	0	49,114,905	0	1.69%	
		OF	AWEC	370,255		4,052,948		9,025,641	0	7,319,826	0	7,395,072	0	1.03%	1897.29%
032	Infrastructure Authority	Total		0	0	6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	-0.76%	
		GF	FT			6,860,500	0	6,623,540	0	1,708,565	0	1,695,565	0	-0.76%	
		FF	PT			0	0	0	0	0	0	0	0		
		OF	AWEC			0		0	0	0	0	0	0		
041	Fire Prevention	Total		4,114,656	31	4,518,664	33	6,895,407	36	7,333,814	36	7,415,336	36	1.11%	80.22%
		GF	FT	3,466,224	31	4,116,454	33	6,418,453	36	6,814,786	36	6,794,913	36	-0.29%	96.03%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	648,432		402,210		476,954	0	519,028	0	620,423	0	19.54%	-4.32%
044	Insurance Department	Total		21,895,327	25	22,298,654	25	30,851,713	27	52,893,682	27	59,164,622	27	11.86%	170.22%
		GF	FT	0	25	0	25	3,000,000	27	6,000,000	27	6,000,000	27	0.00%	
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	21,895,327		22,298,654		27,851,713	0	46,893,682	0	53,164,622	0	13.37%	142.81%
055	Oil & Gas Commission	Total		10,712,597	37	6,940,822	36	8,722,202	41	9,703,572	41	9,708,309	41	0.05%	-9.37%
		GF	FT	0	36	0	36	0	41	0	41	0	41		
		FF	PT	368,400	1	385,000	0	346,486	0	394,774	0	390,680	0	-1.04%	6.05%
		OF	AWEC	10,344,197		6,555,822		8,375,716	0	9,308,798	0	9,317,629	0	0.09%	-9.92%
066	Wyoming Tourism Board	Total		0	0	0	0	0	0	26,497,304	0	39,495,242	0		
		GF	FT							26,493,704	0	39,491,642	0		
		FF	PT							0	0	0	0		
		OF	AWEC							3,600	0	3,600	0		

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
070	Enhanced Oil Recovery Comm.	Total		0	0	0	0	6,110,825	0	5,805,283	0	5,854,823	0	0.81%	
		GF	FT					6,110,825	0	5,805,283	0	5,854,823	0	0.81%	
		FF	PT					0	0	0	0	0	0		
		OF	AWEC					0	0	0	0	0	0		
085	Wyoming Business Council [5]	Total		35,228,706	0	93,450,398	0	165,683,409	2	119,594,084	0	87,093,216	0	-27.18%	147.22%
		GF	FT	27,073,094	0	83,097,125	0	155,030,136	1	110,172,004	0	77,670,784	0	-29.50%	186.89%
		FF	PT	0	0	7,844,061	0	7,844,061	1	7,919,061	0	7,844,413	0	-0.94%	
		OF	AWEC	8,155,612		2,509,212		2,809,212	0	1,503,019	0	1,578,019	0	4.99%	-80.65%
5. Employment, Econ. Development, and Commerce subtotals		Total	FT	276,249,588	829	363,450,500	898	451,201,832	925	459,467,617	915	445,707,007	906	-2.99%	61.34%
		GF	PT	59,864,783	149	146,810,219	129	242,407,322	93	220,601,288	91	197,994,127	91	-10.25%	230.74%
		FF	AWEC	88,486,549		96,464,720		85,681,902	6	83,806,633	7	84,579,902	6	0.92%	-4.41%
		OF		127,898,256		120,175,561		123,112,608		155,059,696		163,132,978		5.21%	27.55%
6. Natural Resources, Environment, and Recreation															
010	Agriculture	Total		20,042,205	86	38,082,781	92	34,259,915	95	37,398,252	95	36,032,478	95	-3.65%	79.78%
		GF	FT	14,121,888	73	31,179,155	79	27,868,092	87	30,396,651	86	29,386,752	86	-3.32%	108.09%
		FF	PT	849,465	13	1,159,667	13	1,026,097	8	1,103,393	9	1,124,619	9	1.92%	32.39%
		OF	AWEC	5,070,852		5,743,959		5,365,726	0	5,898,208	0	5,521,107	0	-6.39%	8.88%
020	Environmental Quality	Total		96,361,884	214	106,767,224	229	131,606,456	265	256,353,889	276	186,236,269	272	-27.35%	93.27%
		GF	FT	12,127,966	213	20,885,945	229	41,883,170	262	39,866,518	271	36,005,492	268	-9.68%	196.88%
		FF	PT	73,369,328	1	74,904,319	0	75,687,577	0	200,092,960	0	133,948,940	0	-33.06%	82.57%
		OF	AWEC	10,864,590		10,976,960		14,035,709	3	16,394,411	5	16,281,837	4	-0.69%	49.86%
029	Water Development Office [6]	Total		76,814,363	31	78,267,991	24	92,168,076	26	118,971,166	26	62,693,151	26	-47.30%	-18.38%
		GF	FT	0	28	0	24	0	26	0	26	0	26		
		FF	PT	0	3	0	0	0	0	0	0	0	0		
		OF	AWEC	76,814,363		78,267,991		92,168,076	0	118,971,166	0	62,693,151	0	-47.30%	-18.38%
037	State Engineer	Total		16,590,377	124	21,718,658	143	26,034,466	145	30,439,658	147	30,152,176	147	-0.94%	81.74%
		GF	FT	400,000	105	20,973,370	123	25,371,503	132	29,562,075	136	29,109,779	135	-1.53%	7177.44%
		FF	PT	48,307	19	0	20	0	13	0	11	0	11		-100.00%
		OF	AWEC	16,142,070		745,288		662,963	0	877,583	0	1,042,397	1	18.78%	-93.54%
039	Wildlife & Nat Resource Bd. [7]	Total		0	0	15,300,000	0	54,422,420	2	48,899,698	2	14,201,354	1	-70.96%	
		GF	FT			0	0	49,850,000	2	36,122,297	2	9,048,854	1	-74.95%	
		FF	PT			0	0	0	0	0	0	0	0		
		OF	AWEC			15,300,000		4,572,420	0	12,777,401	0	5,152,500	0	-59.67%	
040	Game and Fish Department [8]	Total		0	0	6,593,570	9	23,823,561	27	28,309,974	46	8,209,993	45	-71.00%	
		GF	FT			6,593,570	9	23,823,561	9	28,309,974	23	8,209,993	23	-71.00%	
		FF	PT			0	0	0	0	0	0	0	0		
		OF	AWEC			0		0	18	0	23	0	22		

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
042	Geological Survey	Total		2,396,093	21	3,464,837	29	5,536,906	27	5,291,946	28	5,167,380	31	-2.35%	115.66%
		GF	FT	2,396,093	16	3,464,837	25	5,536,906	27	5,291,946	27	5,167,380	27	-2.35%	115.66%
		FF	PT	0	5	0	4	0	0	0	0	0	0		
		OF	AWEC	0		0		0	0	0	1	0	4		
060	Office of State Lands & Invest. [9]	Total		66,973,391	99	188,388,238	102	401,339,913	112	468,804,443	112	221,435,343	112	-52.77%	230.63%
		GF	FT	13,990,488	99	110,221,399	98	318,252,718	108	387,558,774	108	97,010,420	108	-74.97%	593.40%
		FF	PT	7,757,379	0	34,675,467	4	33,786,222	4	35,093,998	4	58,855,883	4	67.71%	658.71%
		OF	AWEC	45,225,524		43,491,372		49,300,973	0	46,151,671	0	65,569,040	0	42.07%	44.98%
220	Env. Quality Council	Total		435,769	3	494,425	3	654,460	3	708,856	3	868,793	3	22.56%	99.37%
		GF	FT	435,769	3	494,425	3	654,460	3	708,856	3	868,793	3	22.56%	99.37%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF		0		0		0	0	0	0	0	0		
6. Natural Resources subtotals (excluding local govt. distributions and SLIB grants) [16]		Total	FT	237,114,082	537	334,176,360	590	453,796,855	656	611,777,882	682	477,540,377	677	-21.94%	101.40%
		GF	PT	43,472,204	41	103,911,337	41	210,591,092	25	207,817,091	24	147,350,903	24	-29.10%	238.95%
		FF	AWEC	82,024,479		110,739,453		110,499,896	21	236,290,351	29	193,929,442	31	-17.93%	136.43%
		OF		111,617,399		119,525,570		132,705,867		167,670,440		136,260,032		-18.73%	22.08%
7. Transportation															
045	Transportation [10]	Total		137,925,784	511	177,578,817	531	383,021,011	566	405,855,706	566	237,569,940	570	-41.46%	72.24%
		GF	FT	0	509	15,487,671	529	228,373,759	562	234,282,011	562	66,048,711	567	-71.81%	
7. Transportation subtotals		FF	PT	2,449,976	2	9,696,743	2	2,604,898	1	42,846,463	1	40,532,959	0	-5.40%	1554.42%
		OF	AWEC	135,475,808		152,394,403		152,042,354	3	128,727,232	3	130,988,270	3	1.76%	-3.31%
8. General Government															
001	Governor [11]	Total	Total	13,345,768	29	56,659,242	55	48,577,177	55	46,449,020	53	43,379,178	49	-6.61%	225.04%
		GF	FT	4,467,677	29	11,434,774	54	17,501,771	54	15,168,728	52	13,647,288	48	-10.03%	205.47%
		FF	PT	7,688,091	0	43,945,158	1	30,206,096	1	28,818,501	1	29,112,580	1	1.02%	278.67%
		OF	AWEC	1,190,000		1,279,310		869,310	0	2,461,791	0	619,310	0	-74.84%	-47.96%
002	Secretary of State	Total		4,910,832	26	5,375,605	27	12,369,285	28	7,068,164	30	6,988,713	30	-1.12%	42.31%
		GF	FT	3,815,312	26	4,742,144	27	11,708,405	28	6,244,134	30	6,159,008	30	-46.67%	61.43%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	1,095,520		633,461		660,880	0	824,030	0	829,705	0	0.69%	-24.26%
003	Auditor	Total		8,047,759	25	10,861,011	25	16,010,383	27	17,654,446	27	19,433,735	27	10.08%	141.48%
		GF	FT	7,747,759	25	10,861,011	25	16,010,383	26	17,654,446	26	19,433,735	26	10.08%	150.83%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	300,000		0		0	1	0	1	0	1		-100.00%
004	Treasurer [9]	Total		30,879,517	19	64,603,184	25	55,617,317	28	77,622,550	28	62,911,178	27	-18.95%	103.73%
		GF	FT	6,394,315	19	39,570,392	25	11,607,384	26	27,119,280	26	16,914,443	26	-37.63%	164.52%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	24,485,202		25,032,792		44,009,933	2	50,503,270	2	45,996,735	1	-8.92%	87.86%
006	Administration & Information	Total		300,572,809	361	370,900,905	371	512,943,860	370	590,320,140	373	596,242,790	387	15.08%	98.37%
		GF	FT	51,535,598	359	95,648,997	369	129,350,686	367	191,501,269	369	117,177,673	383	-38.81%	127.37%
		FF	PT	1,120,017	2	1,270,017	2	1,075,946	3	1,147,884	3	1,141,116	3	6.69%	1.88%
		OF	AWEC	247,917,194		273,981,891		382,517,228	0	397,670,987	1	477,924,001	1	20.18%	92.78%

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

#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
007	Adjutant General [11]	Total		48,530,060	196	40,613,258	233	201,638,218	261	56,905,177	267	83,352,385	269	46.48%	71.75%
		GF	FT	14,057,755	141	13,460,810	179	46,480,743	201	26,824,572	214	28,400,161	217	-42.29%	102.02%
		FF	PT	33,038,807	55	20,543,828	54	152,506,708	55	27,333,118	51	53,333,535	50	95.12%	61.43%
		OF	AWEC	1,433,498		6,608,620		2,650,767	5	2,747,487	2	1,618,689	2	-41.08%	12.92%
011	Revenue [12]	Total		118,901,739	131	127,732,503	129	196,721,949	129	196,156,185	135	240,113,581	133	22.41%	101.94%
		GF	FT	16,898,876	128	14,748,691	128	27,019,246	128	19,096,914	133	19,768,786	132	3.52%	16.98%
		FF	PT	0	3	0	1	0	1	0	1	0	0		
		OF	AWEC	102,002,863		112,983,812		169,702,703	0	177,059,271	1	220,344,795	1	24.45%	116.02%
021	Department of Audit	Total		14,119,771	103	16,244,411	109	20,187,526	122	22,322,137	123	24,660,872	120	10.48%	74.65%
		GF	FT	8,600,038	103	10,010,526	109	12,468,945	122	12,879,241	123	14,795,426	118	14.88%	72.04%
		FF	PT	2,828,881	0	3,195,190	0	4,118,468	0	4,711,204	0	5,056,199	2	7.32%	78.73%
		OF	AWEC	2,690,852		3,038,695		3,600,113	0	4,731,692	0	4,809,247	0	1.64%	78.73%
051	Livestock Board	Total		11,961,973	15	12,031,374	17	10,876,842	68	15,651,114	119	15,587,010	119	-0.41%	30.30%
		GF	FT	3,493,528	15	3,036,371	17	5,668,220	18	8,406,337	20	7,910,755	20	-5.90%	126.44%
		FF	PT	0	0	0	0	2,136	0	18,458	0	23,649	0	28.12%	
		OF	AWEC	8,468,445		8,995,003		5,206,486	50	7,226,319	99	7,652,606	99	5.90%	-9.63%
063	Governor's Residence	Total		348,693	5	499,077	5	654,973	5	778,772	5	773,875	5	-0.63%	121.94%
		GF	FT	313,693	2	499,077	2	654,973	3	778,772	3	773,875	3	-0.63%	146.70%
		FF	PT	0	3	0	3	0	2	0	2	0	2		
		OF	AWEC	35,000		0		0	0	0	0	0	0		-100.00%
072	Retirement [14]	Total		9,321,901	20	11,474,090	27	31,658,854	27	162,492,655	38	17,957,022	38	-88.95%	92.63%
		GF	FT	5,500,000	20	5,500,000	27	24,717,102	27	1,273,155	38	44,955	38	-96.47%	-99.18%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	3,821,901		5,974,090		6,941,752	0	161,219,500	0	17,912,067	0	-88.89%	368.67%
201	LSO	Total		12,838,938	2	14,502,065	4	17,354,640	5	17,446,790	0	17,924,128	0	2.74%	39.61%
		GF	FT	12,168,938	2	13,142,065	4	17,341,390	4	17,396,790	0	17,924,128	0	3.03%	47.29%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	670,000		1,360,000		13,250	1	50,000	0	0	0	277.36%	-100.00%

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#	Agency			03-04		05-06		07-08		09-10		11-12		percent change from 09-10	percent change from 03-04
211	Board of Equalization	Total		1,175,660	7	1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	14.72%	49.65%
		GF	FT	1,175,660	7	1,299,354	7	1,528,505	7	1,753,444	7	1,759,335	7	14.72%	49.65%
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF		0		0		0	0	0	0	0	0		
270	Administrative Hearings	Total		1,668,615	7	1,698,646	7	2,465,727	9	3,423,968	10	3,462,196	11	38.86%	107.49%
		GF	FT	0	7	0	7	0	9	0	10	0	11		
		FF	PT	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	1,668,615		1,698,646		2,465,727	0	3,423,968	0	3,462,196	0	38.86%	107.49%
	Other Boards and Commissions	Total	FT	8,222,297	36	10,132,566	37	11,783,284	38	13,353,495	40	13,566,282	38	1.59%	64.99%
		GF	PT	0	9	0	7	0	7	80,000	6	0	6		
		FF	AWEC	0		214,569		0	2	0	2	0	4		
		OF		8,222,297		9,917,997		11,783,284		13,273,495		13,566,282		2.21%	64.99%
XXX	Compensation [15]	Total		31,466,078	0	24,674,897	0	27,481,781	0	6,700,000	0	43,774,576	0	553.35%	39.12%
		GF		31,466,078		24,674,897		27,481,781		6,700,000		20,279,576		202.68%	-35.55%
		FF		0		0		0		0		0			
		OF		0		0		0		0		23,495,000			
8. General Government subtotal (including local govt. distributions and SLIB grants) [16]		Total	FT	658,812,410	919	894,203,552	1,017	1,483,919,639	1,058	1,619,498,057	1,091	1,279,343,416	1,097	-21.00%	94.19%
		GF	PT	167,635,227	72	338,530,473	68	632,188,852	69	702,877,082	64	352,445,704	64	-49.86%	110.25%
		FF	AWEC	44,675,796		69,168,762		187,909,354	61	62,029,165	108	88,667,079	109	42.94%	98.47%
		OF		446,501,387		486,504,317		663,821,433		854,591,810		838,230,633		-1.91%	87.73%
9. Savings (including approps. to PWMTF, PWMTF reserve account and LSRA)		Total		60,000,000		300,988,185		517,972,101		375,135,516		11,738,211		-96.87%	-80.44%
		GF		0		74,583,915		217,972,101		0		0		0.00%	
		FF		0		0		0		0		0		0.00%	
		OF		60,000,000		226,404,270		300,000,000		375,135,516		11,738,211		25.05%	-80.44%
	Grand Totals	Total	FT	**4,487,234,769**	**6,328**	**6,322,567,299**	**6,738**	**8,441,801,187**	**7,418**	**8,730,815,701**	**7,666**	**7,666,814,639**	**7,677**	**-12.19%**	**70.86%**
		GF	PT	**1,507,732,749**	**473**	**2,486,150,452**	**458**	**3,691,378,069**	**422**	**3,499,308,745**	**378**	**2,874,696,934**	**376**	**-17.85%**	**90.66%**
		FF	AWEC	**982,288,073**		**1,194,632,984**		**1,314,023,610**	**168**	**1,390,466,357**	**228**	**1,390,405,764**	**216**	**0.00%**	**41.55%**
		OF		**1,997,213,947**		**2,641,783,863**		**3,436,399,508**		**3,841,040,599**		**3,389,973,730**		**-11.74%**	**69.74%**

1 Chapter 99, 02 Session Laws created the School Facilities Commission (agency 027), and transferred school capital construction and major maintenance budgets and responsibility from the Department of Education - School Finance (agency 205) to the School Facilities Commission (agency 027). Appropriations for the 2005-06 biennium include $332,694,042 for school capital construction and $66.4 million for major maintenance. Appropriations for the 2007-08 biennium include $403,558,123 for school capital construction and $74.2 million for major maintenance. Appropriations for the 2009-10 biennium include $337,400,809 for school capital construction, $84,182,098 for major maintenance and $3 million for infrastructure. Appropriations for the 2011-12 biennium include $134,161,707 for school capital construction, $82,000,000 for major maintenance and $18,000,000 for component level projects.

2 The 2001-02 appropriation for all school foundation appropriations (including capital construction) amounted to $117,143,305. However, due to the supplemental revenue of the $0.02/gallon fuel tax (00 Laws, Chapter 64) and updated estimates, the amount of the expected general fund supplement was decreased to $77,613,305. The 2003-04 general fund appropriation to the school foundation program (SFP) was initially $137,715,196. Due to increased revenues to the SFP and to local resources, the 2003-04 general fund supplement was decreased by $107,460,385 and the 2003-04 appropriation from the SFP was increased by $55,975,098. No general fund supplement was necessary for the 2005-06, 2007-08, 2009-10 or 2011-12 bienniums.

3 In the 2007-08 biennium, the Higher Education Assistance Authority was transferred into the Community College Commission.

4 Chapter 95, 04 Session Laws appropriated $125,897,766 for capital construction. Of this amount, $17,658,900 was effective immediately for the 2003-04 biennium. $76 million was appropriated in 2005-06 and $43.935,033 was appropriated in 2007-08 for a medium security correctional facility. A General Fund appropriation of $12,483,922 was included in 2007-08 for operation of the new facility.

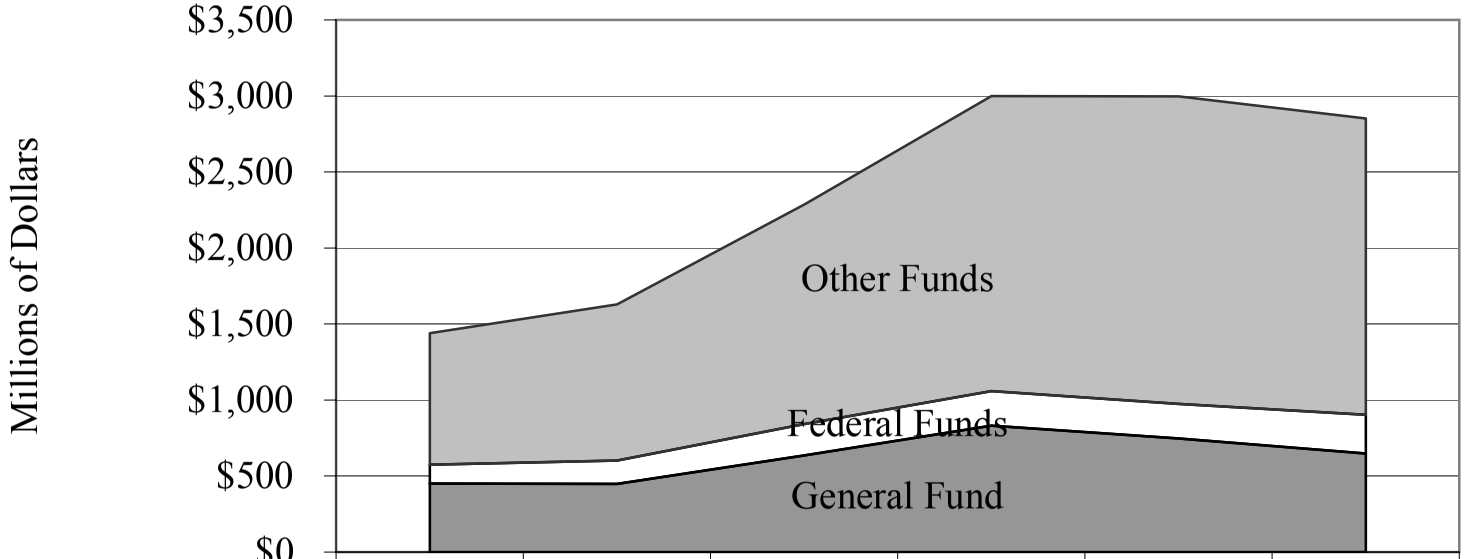
5 The Wyoming Business Council General Fund appropriation for 2005-06 includes $45,432,802 for the Business Ready Community Program and $7,752,350 for the Community Facilities Program. The General Fund appropriation for 2007-08 includes $70,517,198 for the Business Ready Community Program, $15 million for the Community Facilities Program, $21 million for the NCAR supercomputer, and $10 million for the construction of welcome centers. The General Fund appropriation for 2009-10 includes $79.25 million for Business Ready Communities and $15 million for Community Facilities.

Summary of Appropriations and Positions 2003-04 through 2011-12, by Expenditure Category (through the 2010 Budget Session)

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

#	Agency	03-04	05-06	07-08	09-10	11-12	percent change from 09-10	percent change from 03-04
6	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.							
7	Chapter 225, 05 Session Laws appropriated $15 million to the Wildlife and Natural Resource Trust and $300,000 to the Wildlife and Natural Resource Trust Income Account, and created the Wildlife and Natural Resource Trust Account Board. 2007-08 biennium appropriations include $42.25 million to the Trust, $3 million to the Wildlife Trust Challenge Account, and $9,172,420 for wildlife projects and operations. 2009-10 biennium appropriations include $29.5 million to the Trust, $10,152,500 for projects, and $684,492 for administration. 2011-12 biennium appropriations include $2.5 million to the Trust, $11,152,500 for projects, and $584,854 for administration.							
8	The 2005-06 biennium includes $4,075,000 for capital construction projects and $2,518,570 for sage grouse, brucellosis and chronic wasting disease management. 2007-08 includes $15,746,727 for capital construction projects, $4,001,739 for sage grouse, brucellosis and chronic wasting disease management, and $1.1 million for game and fish license revenue recoupment. In 2009-10, $14,521,322 is appropriated for the Game and Fish Cheyenne Headquarters and $1.7 million is appropriated for game and fish license revenue recoupment. $10,883,239 is also appropriated for various programs. Of this amount, $2,975,095 is effective immediately. In 2011-12, $3,411,327 Vet Svcs Program, $1,807,646 for Sage Grouse Planning & Protection, $777,769 for Wolf Management and $1,323,251 for Comprehensive Wildlife Mgmt. Strategies.							
9	In the 2005-06 biennium $57.5 million was appropriated to the Office of State Lands & Investments (Agency 060) and $33.4 million was appropriated to the State Treasurer for distribution to cities, towns and counties (Chapter 95, 04 session laws, and Chapter 191, 05 session laws). In the 2007-08 biennium, a total of $118,115,500 was appropriated to Agency 060 for direct distribution to cities, towns and counties. In the 2009-10 biennium, a total of $149 million was appropriated to Agency 060 for distribution to cities, towns, and counties. Agency 060 also includes appropriations to the Mineral Royalty Grant Program of $67,401,364 in 2005-06, $179,268,318 in 2007-08, and $43.4 million in 2009-10. Also included in Agency 060 are appropriations for county block allocations for captial projects of $18,665,500 in the 2007-08 biennium and $191 million in the 2009-10 biennium.							
10	In the 2005-06 biennium (Chapter 191, 05 Session Laws), $7,172,671 was appropriated from the General Fund and $7.2 million was appropriated from Federal Funds for the WyoLink public safety system, and $4.1 million was appropriated from the General Fund to the Highway Fund for multi-lane highway construction. In addition, $3,215,000 was appropriated from the General Fund for air services enhancement (Chapter 13, 05 Session Laws), $7 million was appropriated from the Budget Reserve Account to the Highway Fund for multi-lane highway construction (Chapter 120, 05 Session Laws), and $1 million was appropriated from the General Fund for public transit (Chapter 150, 05 Session Laws). General Fund appropriations for 2007-08 include $35,111,340 for the WyoLink public safety system, $17,940,419 for airport improvements, and $175 million for highway and other transportation projects as prioritized by the transportation commission. General Fund appropriations for 2009-10 inlcude $12,030,000 for WyoLink, $13,502,011 for airport improvements, and $200 million for transportation commission projects. General Fund appropriations for 2011-12 include $2,545,000 for WyoLink, $13,503,711 for Airport Improvements and $50,000,000 for transportation commission projects.							
11	In the 1997-98 biennium, Emergency Management was transferred to the Adjutant General (agency 007). In the 2005-06 biennium, funding for the Emergency Management program was transferred from the Adjutant General (agency 007) to the Governor (agency 001).							
12	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.							
13	In the 2003-04 biennium, the Employees Insurance Board was transferred into the Department of Administration and Information.							
14	General funds were appropriated in the 2003-04 through 2007-08 bienniums to fund the unfunded liability of the Wyoming law enforcement retirement plan created by W.S. 9-3-432.							
15	These appropriations were commonly found in either the Governor's Office, the Auditor's Office, or a section 300. These appropriations do not reflect all compensation increases. These across-the-board compensation appropriations generally do not include funds directed to the judicial branch, UW, or community colleges. The 2003-04 biennium amount includes salary increases for executive branch employees, the five elected officials, judges, and district attorneys, and includes increases in the employee insurance contribution, a $20 deferred compensation match, and funds to maintain employee longevity at $40. The 2005-06 biennium includes salary increases for executive branch employees, judges, and nurses, and includes increases in the employee insurance contribution and funds to maintain longevity at $40. Across-the-board General Fund salary and benefit increases of roughly $55 million in 2007-08 and $65.3 million in 2009-10 are included in agency budgets. The $65.3 million for 2009-10 includes roughly $8 million for the addtional 1% of employee salaries to be deposited in the new retiree health insurance benefits account. Additionally, $16.85 million from unobligated General Fund appropriations for salary and benefits from 2005-06 is also appropriated for 2007-08 salary and benefit adjustments. This amount has been included in 2007-08 and subtracted from 2005-06 to avoid double-counting. Also included in 2007-08 is $3,187,584 for competitive market raises, $4,044,197 for a 2% cost of living increase, and $3,350,000 for retiree health insurance. 2009-10 figures include $6.7 million for retiree health insurance. The $43,774,576 appropriation for 2011-12 includes $37,274,576 to be expended on increased employer contributions to the Wyoming Retirement System and $6,500,000 to be expended for health insurance benefits for retirees whose date of retirement was prior to July 1, 2008.							
16	Category subtotals were adjusted to reclassify General Fund appropriations for the Mineral Royalty Grant Program, local government distributions and county block allocations ($89,901,364 in 2005-06, $282,649,318 in 2007-08, $350 million in 2009-10 and $67,456,560 in 2011-12) from category 6 (Natural Resources, Environment, and Recreation) to category 8 (General Government). These category subtotals were also adjusted to reclassify Other Fund appropriations to the Mineral Royalty Grant Program ($38.5 million in 01-02, $42.5 million in 03-04, $35 million in 05-06, $33.4 million in 07-08, $33.4 million in 09-10 and $33.4 million in 11-12) and $20,000,000 from the Wyoming mineral trust fund reserve account for local government distributions in 2011-12.							

State Historical Appropriations
Category 1 - Education
FY 2001/02 - 2011/12



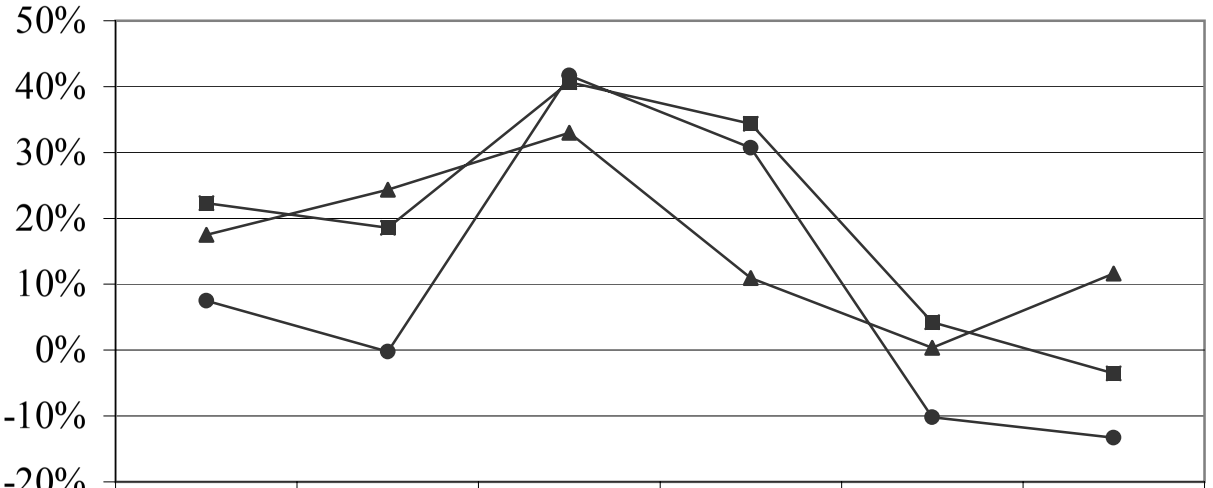
	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	866	1,027	1,444	1,940	2,022	1,950
Federal Funds	124	154	205	227	228	254
General Fund	450	449	636	832	747	648

1. The General Fund appropration for 2001-02 has been adjusted to reflect updated school foundation estimates and the two cent fuel tax supplement (00 Laws, Chapter 64). Appropriations for 2003-04 have been adjusted to reflect a decrease in the General Fund appropriation and an increase in the "Other Funds" appropriation caused by increased School Foundation Program revenues and increased local resource.

2. Appropriations for the 2005-06 biennium include $332,694,042 for K-12 capital construction and $66.4 million for K-12 major maintenance. Appropriations for the 2007-08 biennium include $403,558,123 for K-12 capital construction and $74.2 million for K-12 major maintenance. Appropriations for the 2009-10 biennium include $337,400,809 for K-12 capital construction, $84,182,098 for K-12 major maintenance, and $3 million for infrastructure. Appropriations for the 2011-12 biennium include $134,161,707 for school capital construction, $82,000,000 for major maintenance and $18,000,000 for component level projects.

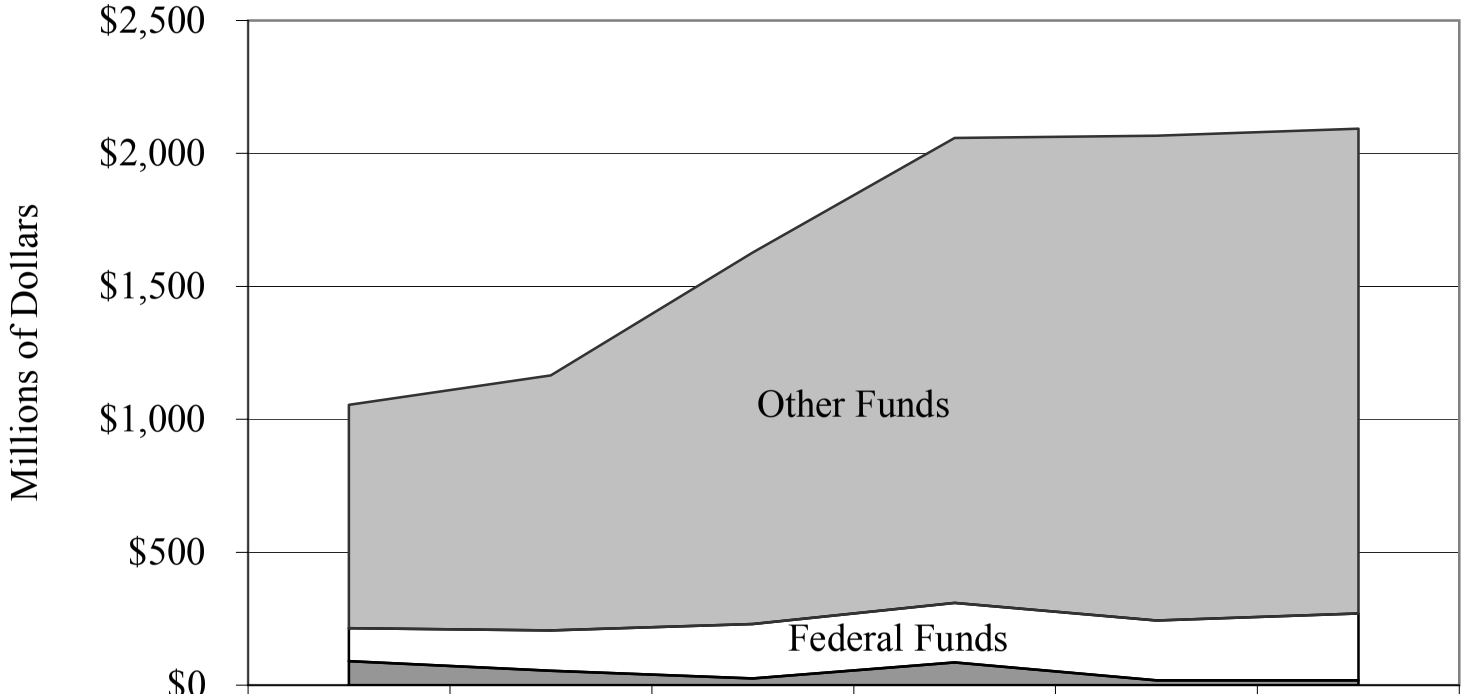
3. For UW and the community colleges, 2007-08 includes capital construction appropriations of $112,787,657 from the General Fund, and $174,290,844 from Other Funds. Appropriations for 2009-10 include capital construction appropriations of $59,427,976 from the General Fund and $79,785,699 from Other Funds. Also included in 2009-10 are General Fund appropriations of $31,573,500 for major maintenance and $14 million for UW and community college endowments. 2011-12 funding includes $117,981,424 of capital construction appropriations from Other Funds.

State Historical Appropriations (Percent Growth)
Category 1 - Education
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	22.3%	18.6%	40.7%	34.4%	4.2%	-3.5%
Federal Funds	17.5%	24.4%	33.0%	10.9%	0.4%	11.6%
General Fund	7.5%	-0.3%	41.7%	30.7%	-10.2%	-13.3%

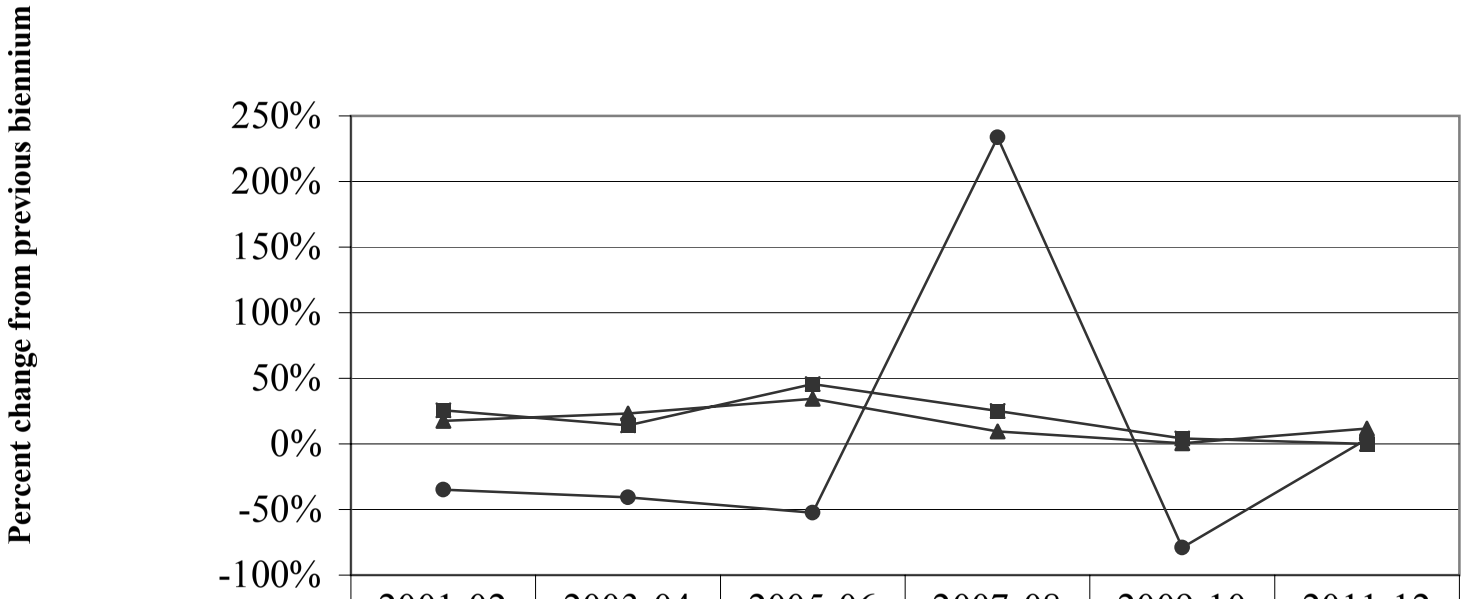
State Historical Appropriations
Category 1(a) - Education (K-12)
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	841	960	1,397	1,750	1,824	1,823
Federal Funds	124	152	204	224	225	252
General Fund	90	54	25	85	18	19

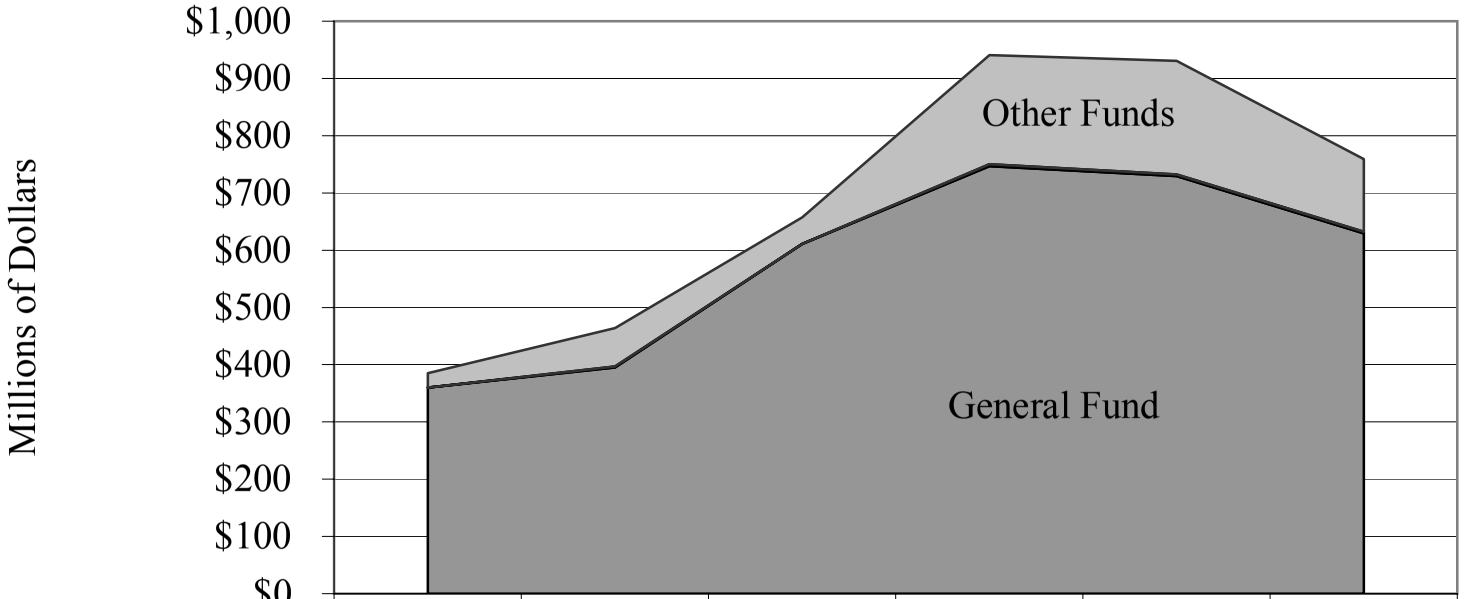
1. The General Fund appropration for 2001-02 has been adjusted to reflect updated school foundation estimates and the two cent fuel tax supplement (00 Laws, Chapter 64). Appropriations for 2003-04 have been adjusted to reflect a decrease in the General Fund appropriation and an increase in the "Other Funds" appropriation caused by increased School Foundation Program revenues and increased local resource.
2. In the 2005-06 biennium, $332,694,042 was appropriated for school capital construction and $66.4 million was appropriated for K-12 major maintenance.
3. In the 2007-08 biennium, $403,558,123 was appropriated for school capital construction and $74.2 million was appropriated for K-12 major maintenance.
4. In the 2009-10 biennium, $337,400,809 was appropriated for school capital construction, $84,182,098 was appropriated for K-12 major maintenance, and $3 million was appropriated for infrastructure.
5. In the 2011-12 biennium, $134,161,707 was appropriated for school capital construction, $82 million was appropriated for K-12 major maintenance and $18,000,000 for component level projects.

State Historical Appropriations (Percent Growth)
Category 1(a) - Education (K-12)
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	25.7%	14.2%	45.6%	25.2%	4.2%	0.0%
Federal Funds	17.6%	23.1%	34.4%	9.6%	0.5%	11.8%
General Fund	-34.8%	-40.6%	-52.5%	233.6%	-78.9%	3.7%

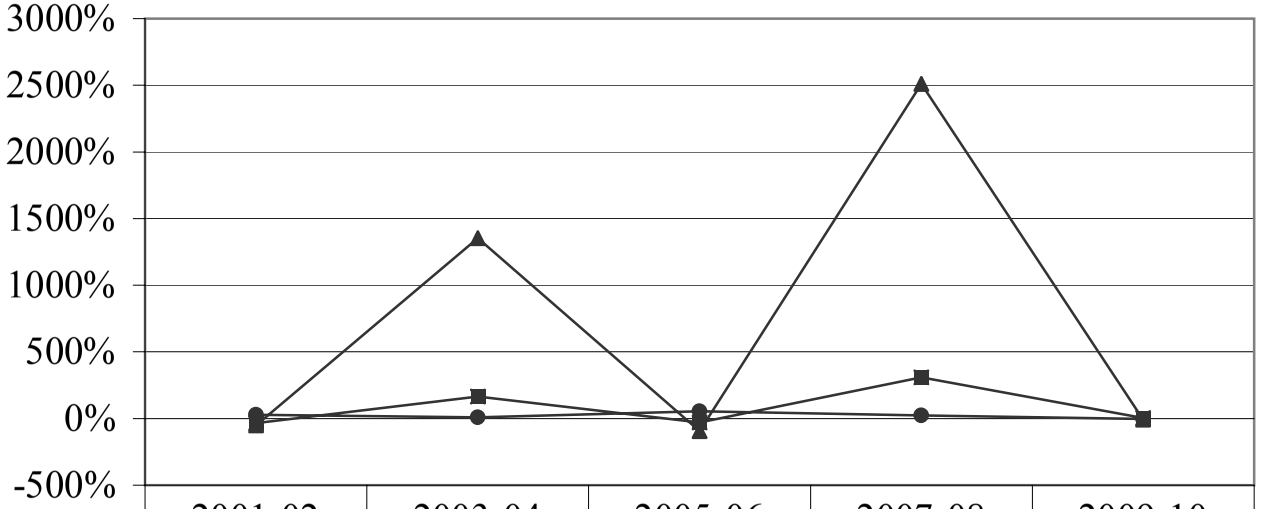
State Historical Appropriations
Category 1(b) - Education (UW and Colleges)
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	25	67	47	191	198	127
Federal Funds	0	2	0	3	3	3
General Fund	360	395	611	747	729	629

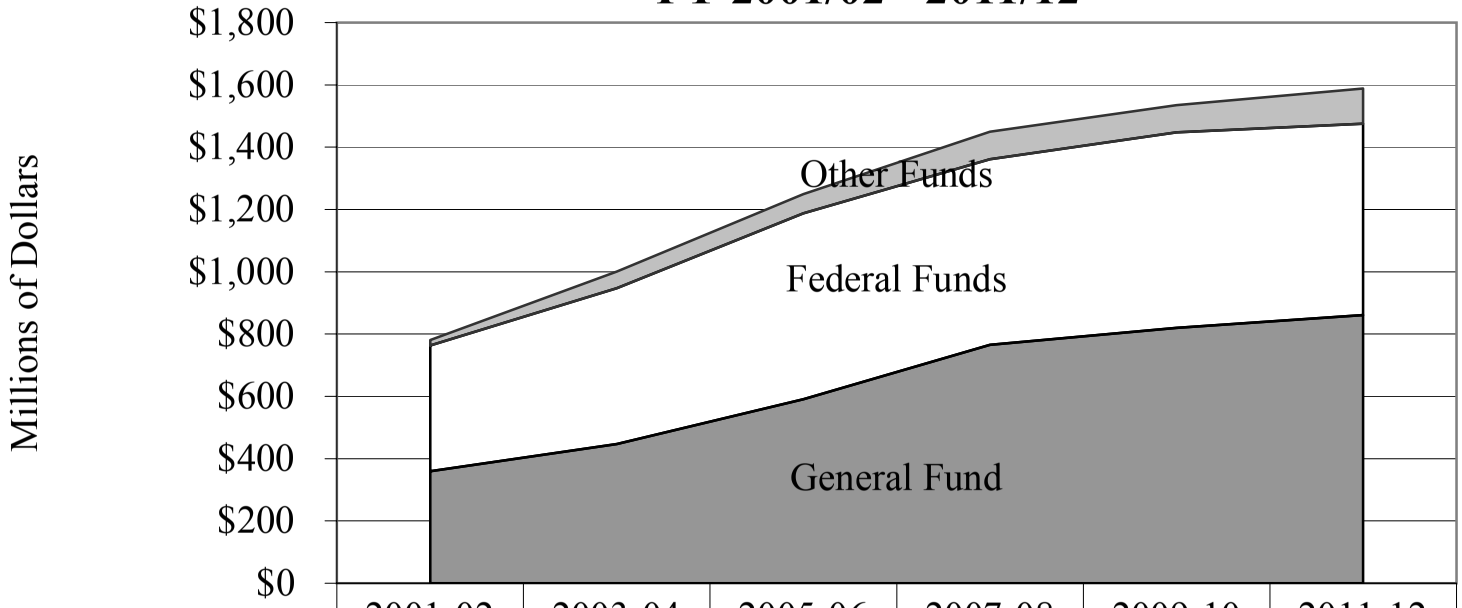
1. Appropriations for 2005-06 include capital construction appropriations of $77,662,500 from the General Fund and $42,369,419 from Other Funds. Also in 2005-06 are General Fund appropriations of $26,261,550 for major maintenance, $49.5 million for UW and community college endowments, and $12,071,997 for the UW School of Energy Resources.
2. Appropriations for 2007-08 include capital construction appropriations of $112,787,657 from the General Fund, $1 million from Federal Funds, and $174,290,844 from Other Funds. Also included in 2007-08 are General Fund appropriations of $44,421,796 for major maintenance, $15 million to UW challenge accounts, $34.7 million for UW and community college endowments, and a $2 million de-appropriation of 05-06 funding to the School of Energy Resources.
3. Appropriations for 2009-10 include capital construction appropriations of $59,427,976 from the General Fund and $79,785,699 from Other Funds and $44 million for major maintenace from ARRA funds (Other Funds). Also included in 2009-10 are General Fund appropriations of $31,573,500 for major maintenance and $14 million for UW and community college endowments.
4. 2011-12 funding includes $117,981,424 of capital construction appropriations from Other Funds for community colleges.

State Historical Appropriations (Percent Growth)
Category 1(b) - Education (UW and Colleges)
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10
Other Funds	-35.2%	164.1%	-30.3%	309.4%	4.0%
Federal Funds	-50.0%	1353.9%	-93.1%	2511.4%	-7.7%
General Fund	28.4%	9.9%	54.5%	22.3%	-2.4%

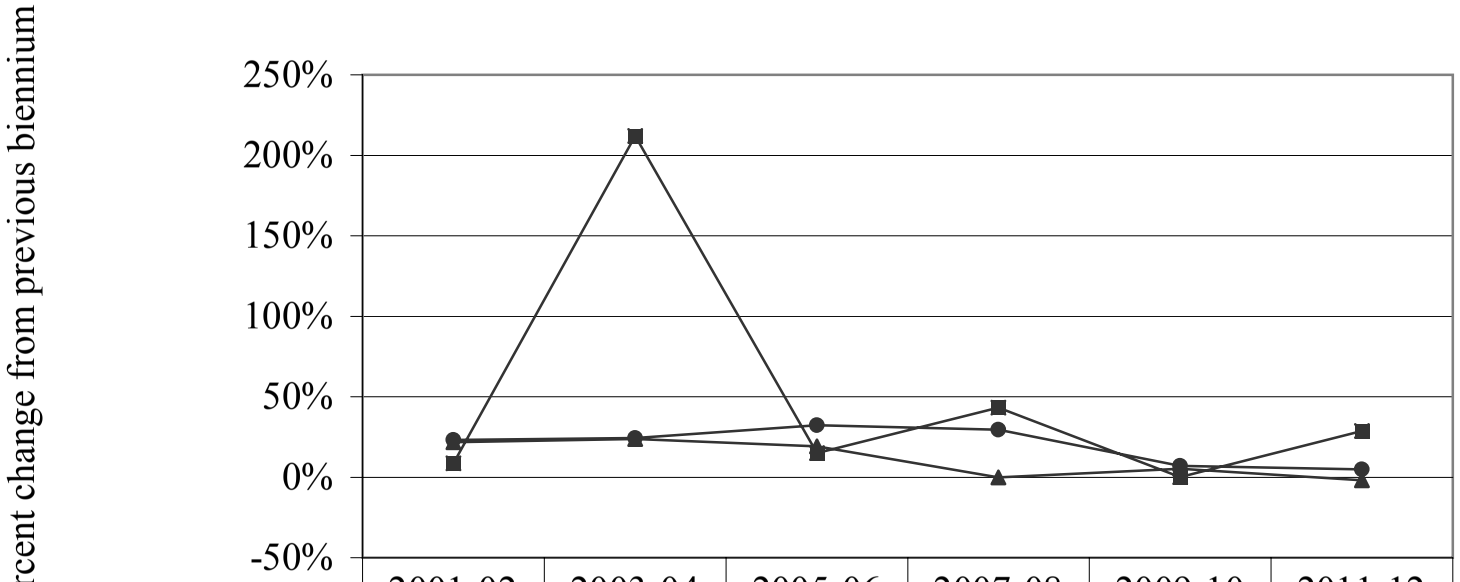
State Historical Appropriations
Category 2 - Health
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	17	53	61	88	88	113
Federal Funds	404	501	596	596	628	615
General Fund	359	446	591	765	820	860

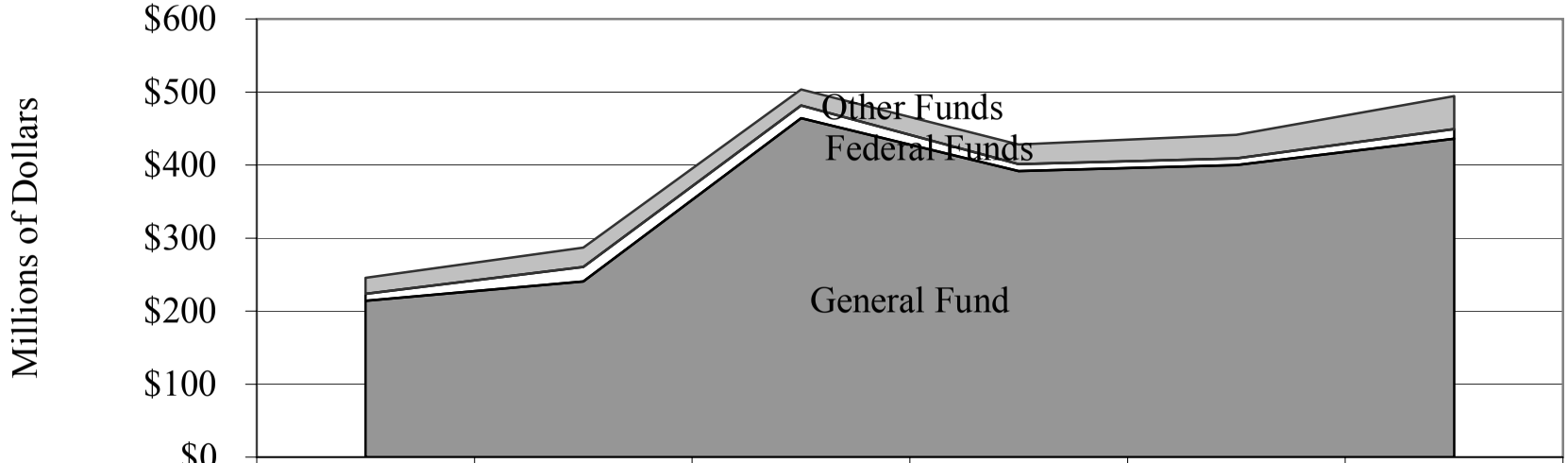
1. The 2003-04 appropriation includes $18,243,369 in Tobacco Settlement Funds (Other Funds) for the Substance Abuse Control Plan (02 Laws, Chapter 81).
2. 2005-06 figures include 2004 Special Session appropriations to Department of Health and $1.5 million appropriated to Medical Malpractice Insurance Assistance Account.
3. 2007-08 figures includes $20 million for Medicaid reserves and $4.2 million for pandemic flu vaccines from the Budget Reserve Account (Other Funds) and General Fund appropriations of $170,051,619 for mental health/substance abuse and $47,514,300 for developmental preschool funding,
4. 2009-10 figures include General Fund appropriations of $188,926,286 for mental health/substance abuse and $62,304,146 for developmental preschool funding.
5. 2011-12 figures include a General Fund appropriation of $25 million for the purpose of providing a Medicaid reserve.

State Historical Appropriations (Percent Growth)
Category 2 - Health
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	8.6%	212.1%	15.1%	43.2%	0.0%	28.6%
Federal Funds	21.7%	23.8%	19.1%	0.0%	5.3%	-2.0%
General Fund	23.2%	24.3%	32.4%	29.5%	7.1%	5.0%

State Historical Appropriations
Category 3 - Justice, Public Safety, and Corrections
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	22	26	22	27	32	45
Federal Funds	10	20	18	9	9	13
General Fund	214	240	464	392	400	436

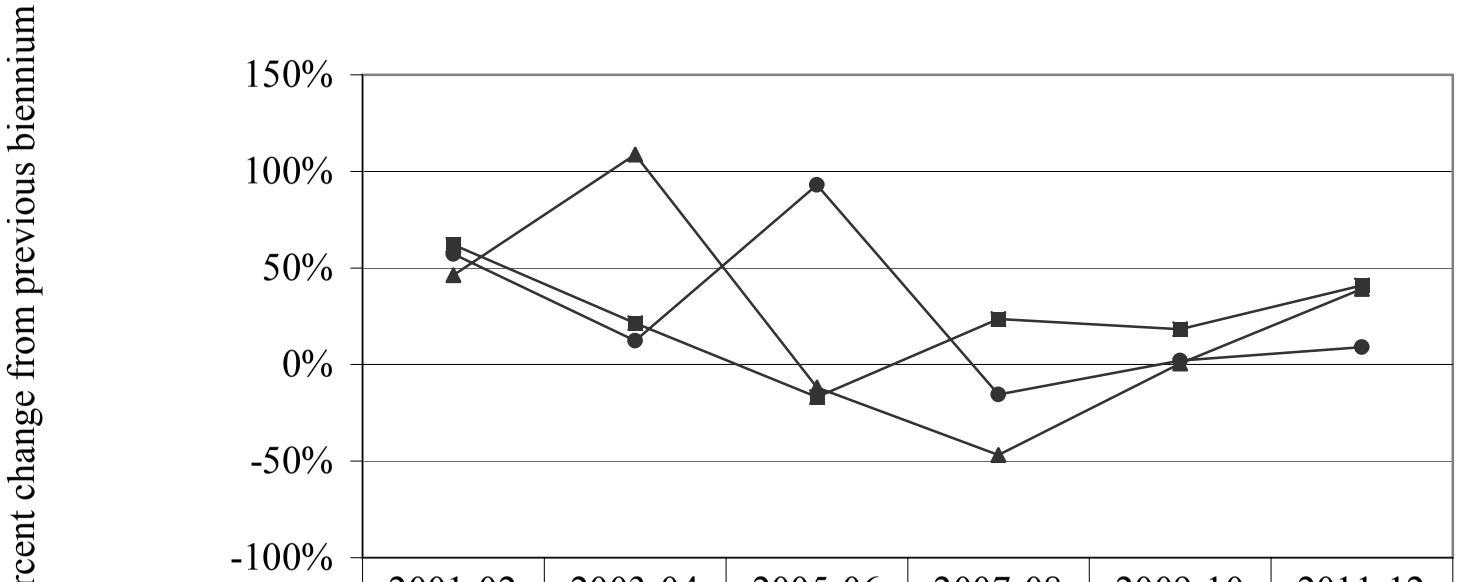
1. The 2001-02 appropriation includes $9,134,000 in revenue bonds (Other Funds) for capital construction.

2. The 2003-04 appropriation includes $1,774,190 in Tobacco Settlement Funds (Other Funds) for the Substance Abuse Control Plan (02 Laws, Chapter 81).

3. Chapter 95, 04 Session Laws appropriated $125,897,766 to the Department of Corrections for capital construction. Of this amount, $17,658,900 was effective immediately for the 2003-04 biennium and the remaining $108,238,866 was appropriated for the 2005-06 biennium.

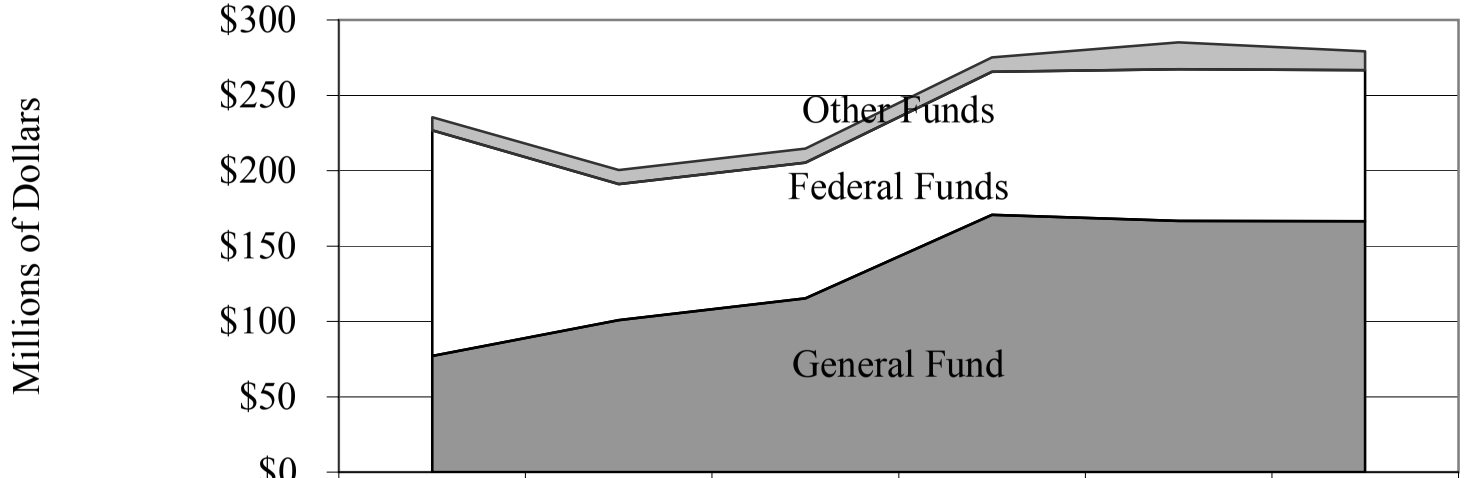
4. The legislature appropriated $76 million in 2005-06 and an additonal $43,935,033 in 2007-08 to the Department of Corrections for construction of the new medium security correctional facility. General Fund appropriations of $12,483,922 in 2007-08 and $13,859,199 in 2009-10 are also included for operation of the new facility.

State Historical Appropriations (Percent Growth)
Category 3 - Justice, Public Safety, and Corrections
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	62.0%	21.4%	-16.9%	23.6%	18.3%	40.9%
Federal Funds	46.2%	108.7%	-11.9%	-46.9%	0.5%	39.2%
General Fund	57.2%	12.3%	93.0%	-15.6%	2.1%	9.0%

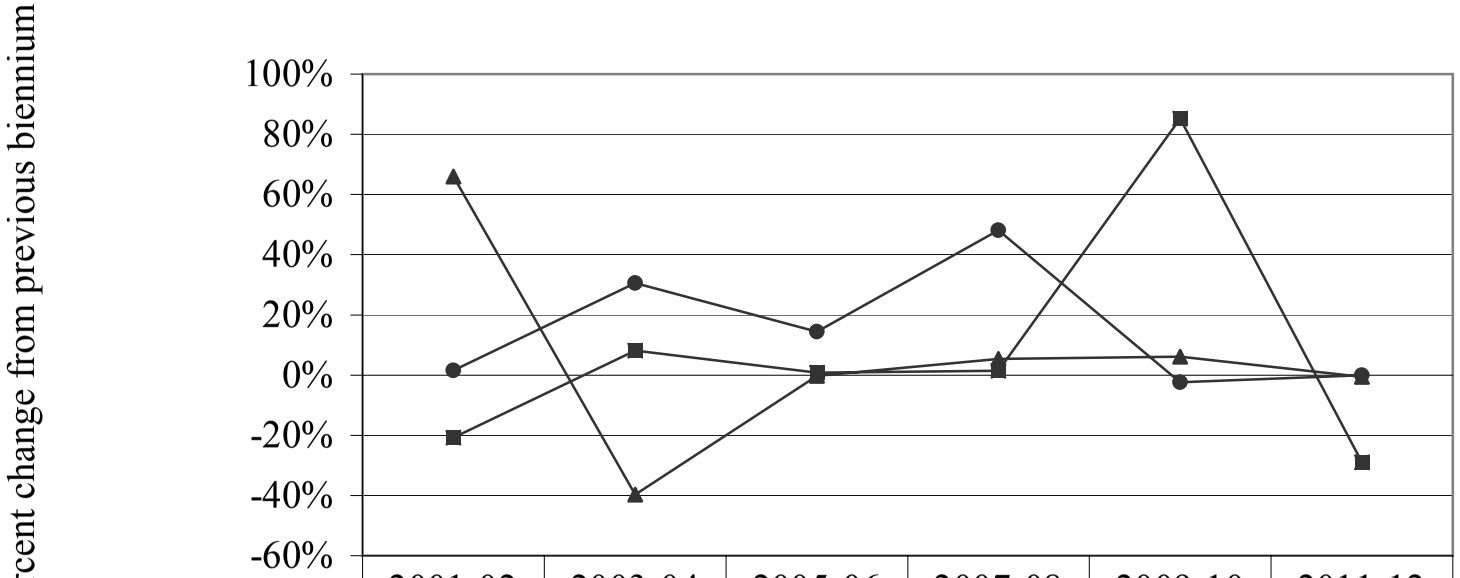
State Historical Appropriations
Category 4 - Family Services
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	9	9	9	10	18	13
Federal Funds	150	90	90	95	101	100
General Fund	77	101	115	171	167	167

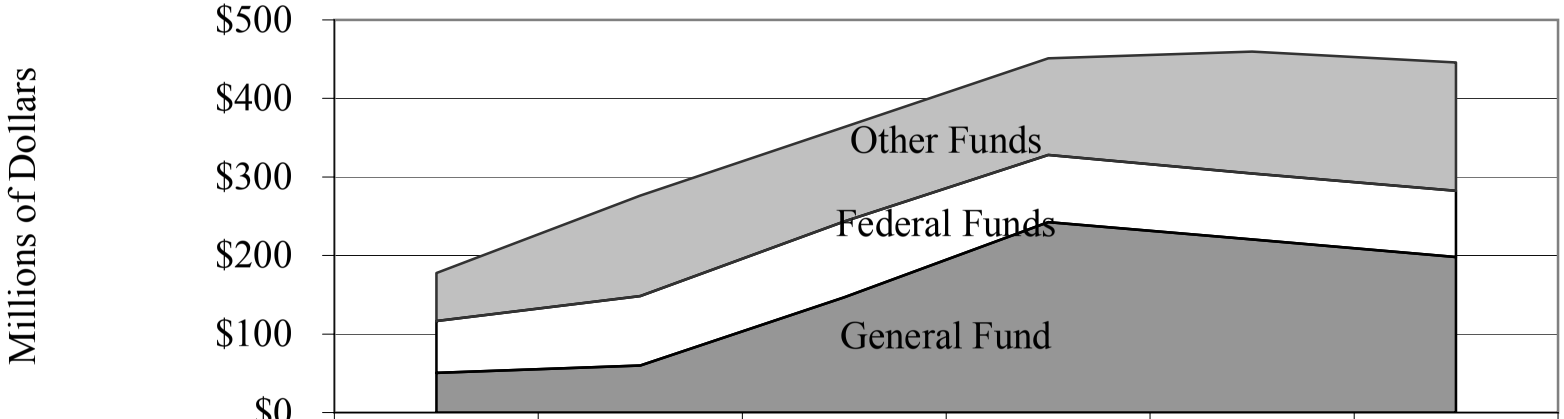
1. The 2001-02 appropriation of Federal Funds include $59.4 million appropriation from 01 Laws, Ch 188, which may include federal funds previously appropriated or authorized and not yet expended.
2. The 2003-04 appropriation includes $4,977,525 in Tobacco Settlement Funds (Other Funds) for the Substance Abuse Control Plan (02 Laws, Ch. 81).
3. During the 2006 legislative session, $8,995,000 was appropriated from the General Fund to the low income energy assistance program (LIEAP), effective immediately (2005-06 biennium).

State Historical Appropriations (Percent Growth)
Category 4 - Family Services
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	-20.8%	8.2%	0.8%	1.5%	85.3%	-29.0%
Federal Funds	65.9%	-39.7%	-0.3%	5.4%	6.1%	-0.5%
General Fund	1.5%	30.6%	14.4%	48.1%	-2.4%	-0.1%

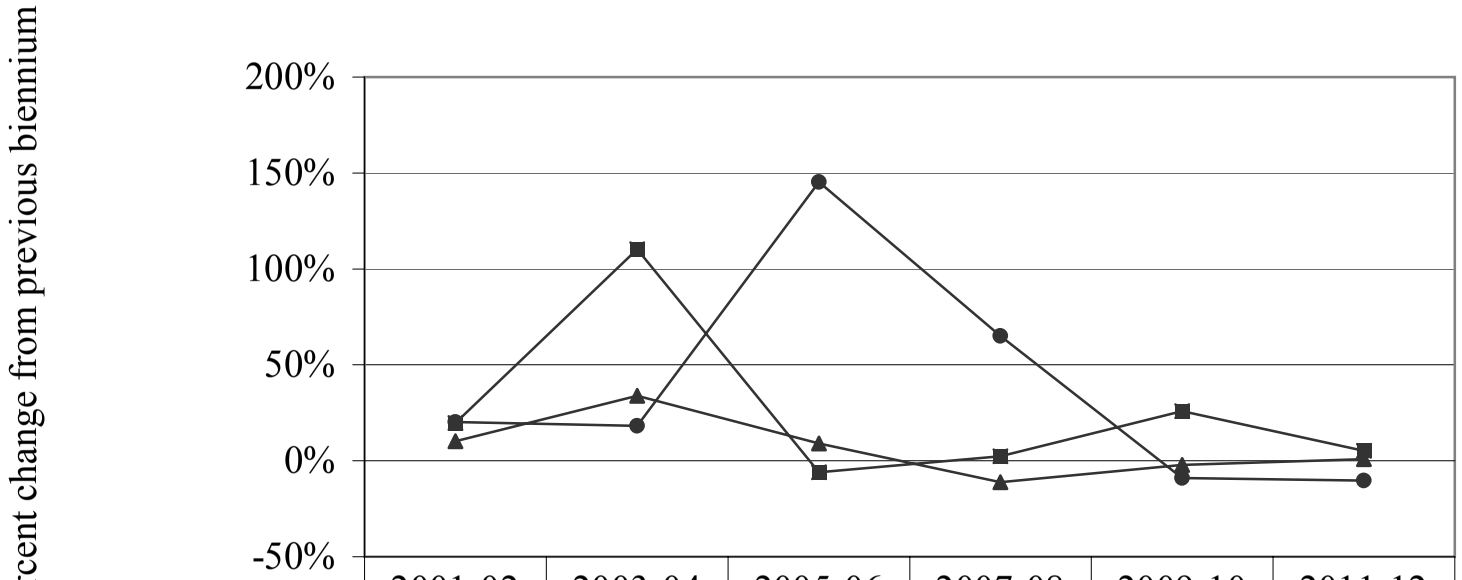
State Historical Appropriations
Category 5 - Employment, Economic Development, and Commerce
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	61	128	120	123	155	163
Federal Funds	66	88	96	86	84	85
General Fund	51	60	147	242	221	198

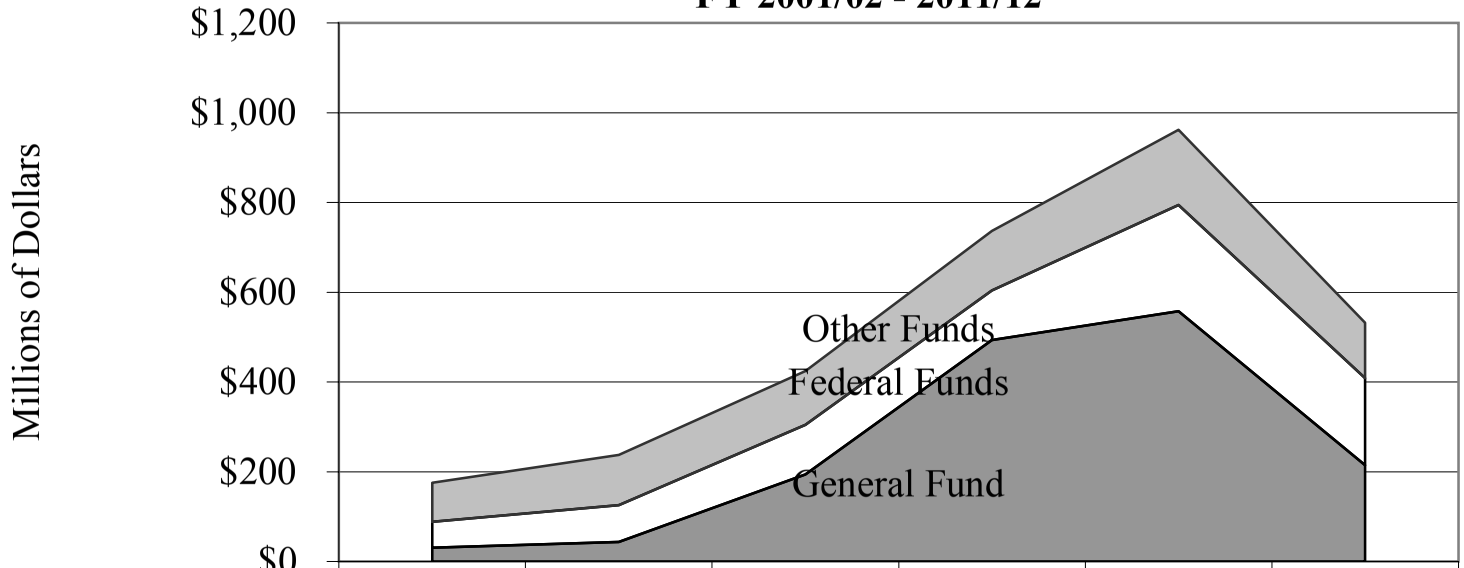
1. "Other Funds" for 2003-04 includes $24 million to the Public Service Commission for the Universal Service Fund, an increase of roughly $11 million to the Insurance Dept. for the Health Insurance Pool, and an increase of approximately $8 million to the Dept. of Employment for Workers' Safety and Compensation.
2. General Fund for 2005-06 includes $45,432,802 to the Businuess Ready Community program, $5 million to the Cultural Trust Fund, $7,752,350 to the Community Facilities program, $7 million for state parks major maintenance, and $8,244,050 for loans to the Infrastructure Authority and the Pipeline Authority.
3. General Fund for 2007-08 includes $70,517,198 to the Businuess Ready Community program, $15 million to the Community Facilities program, $4,358,253 for state parks major maintenance, $10 million for the construction of welcome centers, $7,890,793 for loans to the Infrastructure Authority and the Pipeline Authority, $6,110,825 for the new Enhanced Oil Recovery Commission, and $21 million for the NCAR supercomputer.
4. General Fund for 2009-10 includes $79.25 million to the Business Ready Community program, $15 million to the Community Facilities program, and $3,146,557 for loans to the Infrastructure Authority and the Pipeline Authority.
5. General Fund for 2011-12 includes $58.5 million to the Business Ready Community program.

State Historical Appropriations (Percent Growth)
Category 5 - Employment, Economic Development, and Commerce
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	19.7%	110.3%	-6.0%	2.4%	25.9%	5.2%
Federal Funds	10.2%	34.0%	9.0%	-11.2%	-2.2%	0.9%
General Fund	20.1%	18.2%	145.2%	65.1%	-9.0%	-10.2%

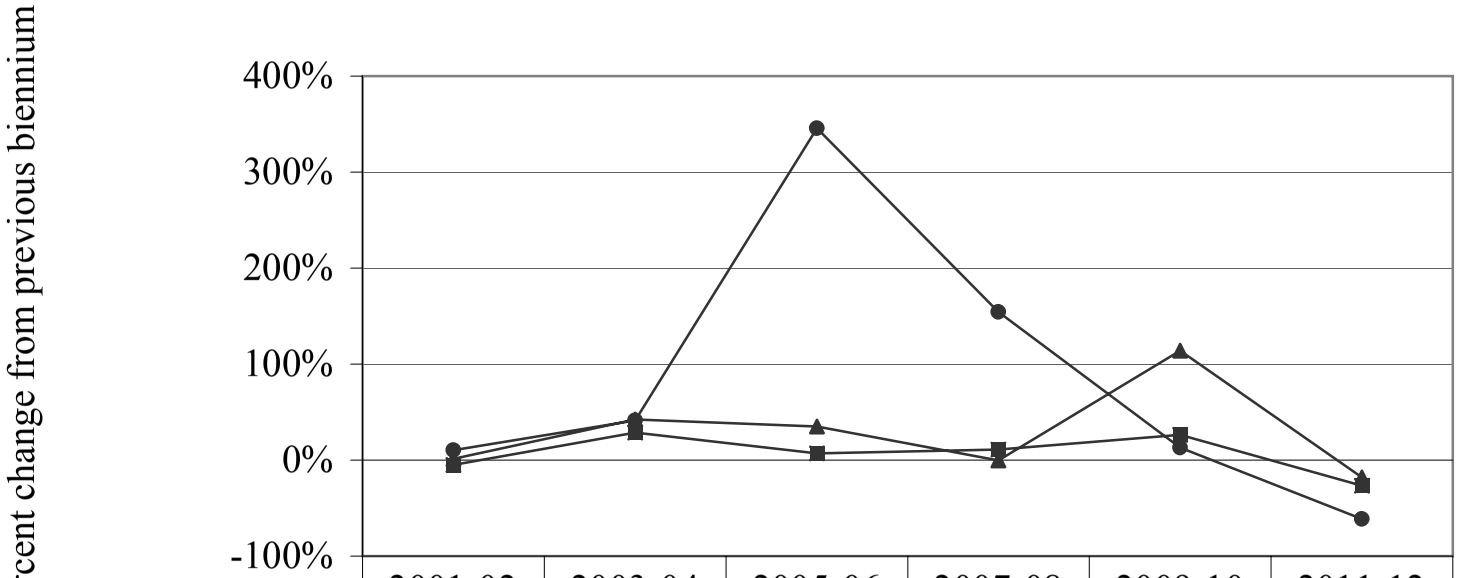
State Historical Appropriations
Category 6 -Natural Resources, Environment, and Recreation
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	87	112	120	133	168	123
Federal Funds	58	82	111	110	236	194
General Fund	31	43	194	493	558	215

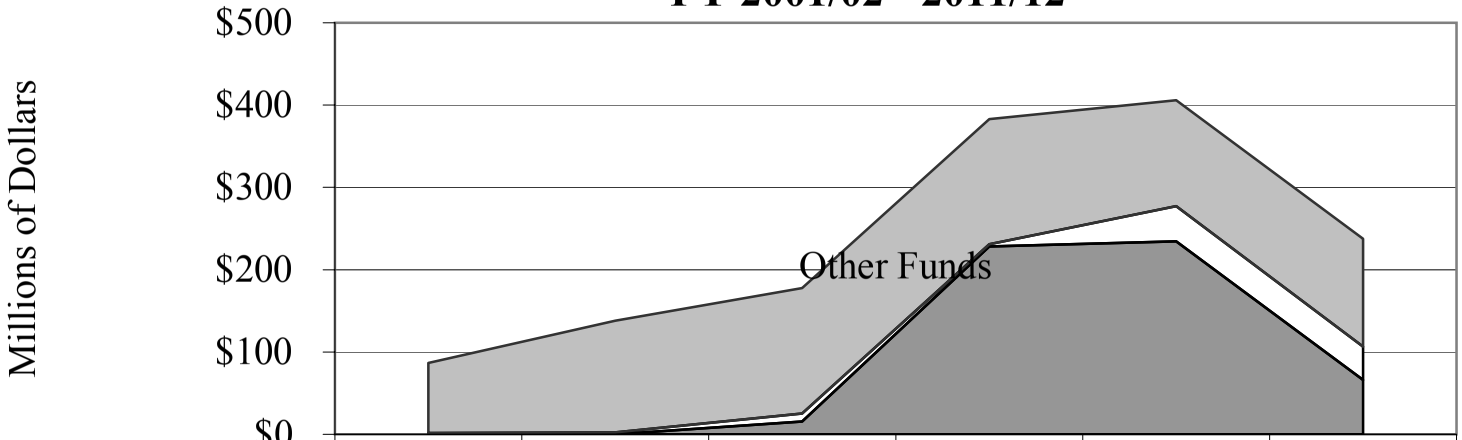
1. Game and Fish non-appropriated funds are not included in the above appropriations. 2005-06 General Fund includes $4,075,000 for Game and Fish capital construction projects, and $2,518,570 for sage grouse, brucellosis and chronic wasting disease management. 2007-08 General Fund includes $15,746,727 for Game and Fish capital construction projects, $4,501,739 for sage grouse, brucellosis and chronic wasting disease management, $2,475,095 for wolf management and $1.1 million for game and fish license revenue recoupment. 2009-10 General Fund includes $14,521,322 for the Game and Fish Cheyenne Headquarters, $1.7 million for game and fish license revenue recoupment, $6,090,336 for sage grouse, brucellosis, and chronic wasting disease management, and $1,817,808 for a comprehensive wildlife conservation strategy.
2. 2005-06 "Other Funds" includes $15 million to the Wildlife and Natural Resource Trust Account (Wildlife Trust) and $300,000 to the Wildlife and Natural Resource Income Account. 2007-08 General Fund includes $42.25 million to the Wildlife Trust, $3 million to the Wildlife Trust Challenge Account, and $4.6 million for projects and administration. 2009-10 General Fund includes $29.5 million to the Wildlife Trust, $5 million for projects and $684,492 for administration.
3. The main funding source for the State Engineer's Office changed from Water Development funds to the General Fund in 2005-06.
4. "Other Funds" includes appropriations from water development accounts to the Water Development Office for administration, and for planning studies and construction projects.
5. In 2011-12, general fund appropriations include $3,411,327 Vet Svcs Program, $1,807,646 for Sage Grouse Planning & Protection, $777,769 for Wolf Management and $1,323,251 for Comprehensive Wildlife Mgmt. Strategies.

State Historical Appropriations (Percent Growth)
Category 6 - Natural Resources, Environment, and Recreation
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	-4.9%	28.7%	7.1%	11.0%	26.3%	-26.7%
Federal Funds	1.5%	42.5%	35.0%	-0.2%	113.8%	-17.9%
General Fund	10.2%	41.2%	345.8%	154.5%	13.1%	-61.5%

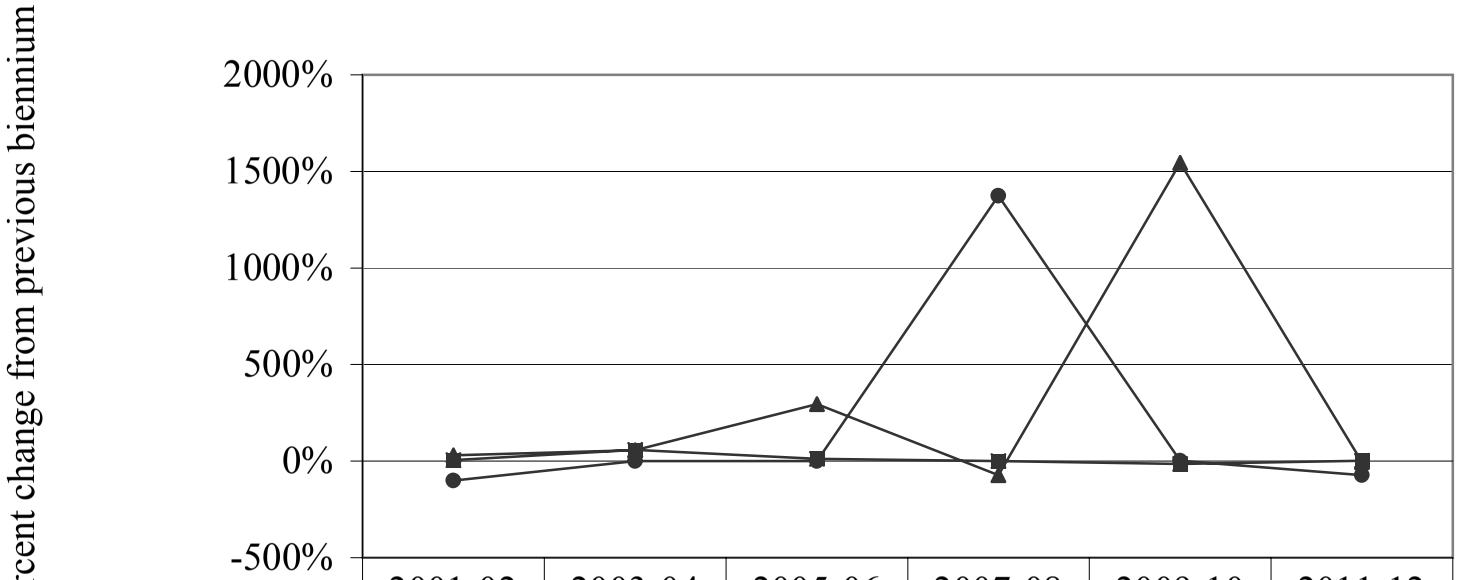
State Historical Appropriations
Category 7 - Transportation
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	85	135	152	152	129	131
Federal Funds	2	2	10	3	43	41
General Fund	0	0	15	228	234	66

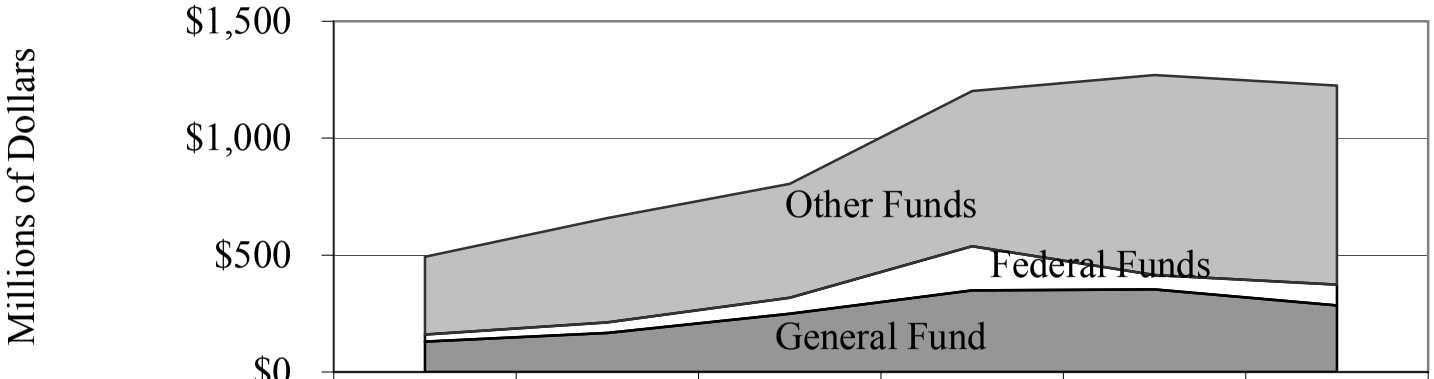
1. Department of Transportation non-appropriated funds are not included in the above appropriations.
2. 2005-06 includes "Other Funds" appropriations of $63,433,048 for airport improvements and $7 million for multi-lane highway construction. The "Federal Funds" appropriation for 2005-06 includes $7.2 million in Homeland Security funding for the WyoLink public safety system. General Fund appropriations for 2005-06 also include $7,172,671 for WyoLink and $1 million for public transit. Also included is $3,215,000 to the Air Services Enhancement Account and $4.1 million for multi-lane highway construction.
3. 2007-08 General Fund appropriations include $35,111,340 for the WyoLink public safety system, $17,940,419 for airport improvements, and $175 million for highway or other transportation projects as prioritized by the transportation commission. 2007-08 "Other Funds" also includes $46,123,048 for airport improvements.
4. 2009-10 General Fund appropriations include $12,030,000 for WyoLink and $200 million for transportation commission projects. 2009-10 also includes appropriations of $13,502,011 from the General Fund, $37,402,188 in Federal funds, and $8,720,860 in Other funds for airport improvements.
5. General Fund appropriations for 2011-12 include $2,545,000 for WyoLink, $13,503,711 for Airport Improvements and $50,000,000 for transportation commission projects.

State Historical Appropriations (Percent Growth)
Category 7 - Transportation
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	4.6%	58.8%	12.5%	-0.2%	-15.3%	1.8%
Federal Funds	30.2%	56.2%	295.8%	-73.1%	1544.8%	-5.4%
General Fund	-100.0%	0.0%	0.0%	1374.6%	2.6%	-71.8%

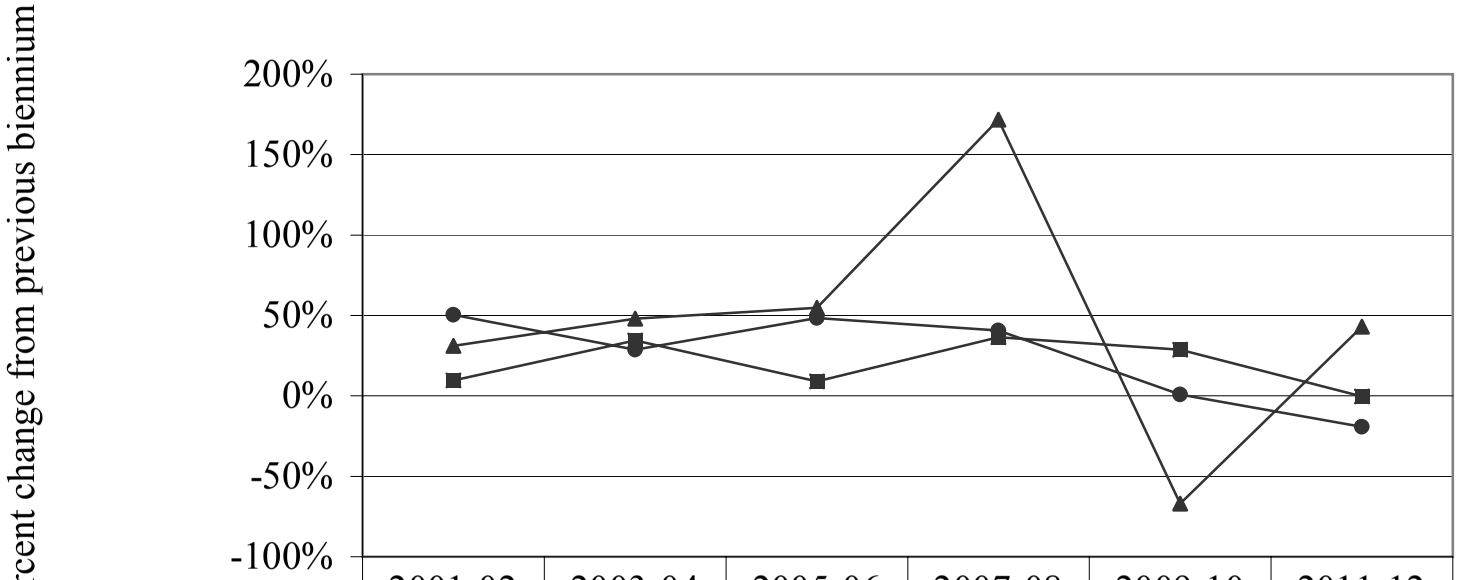
State Historical Appropriations
Category 8 - General Government
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	332	447	487	664	855	852
Federal Funds	30	45	69	188	62	89
General Fund	130	168	249	350	353	285

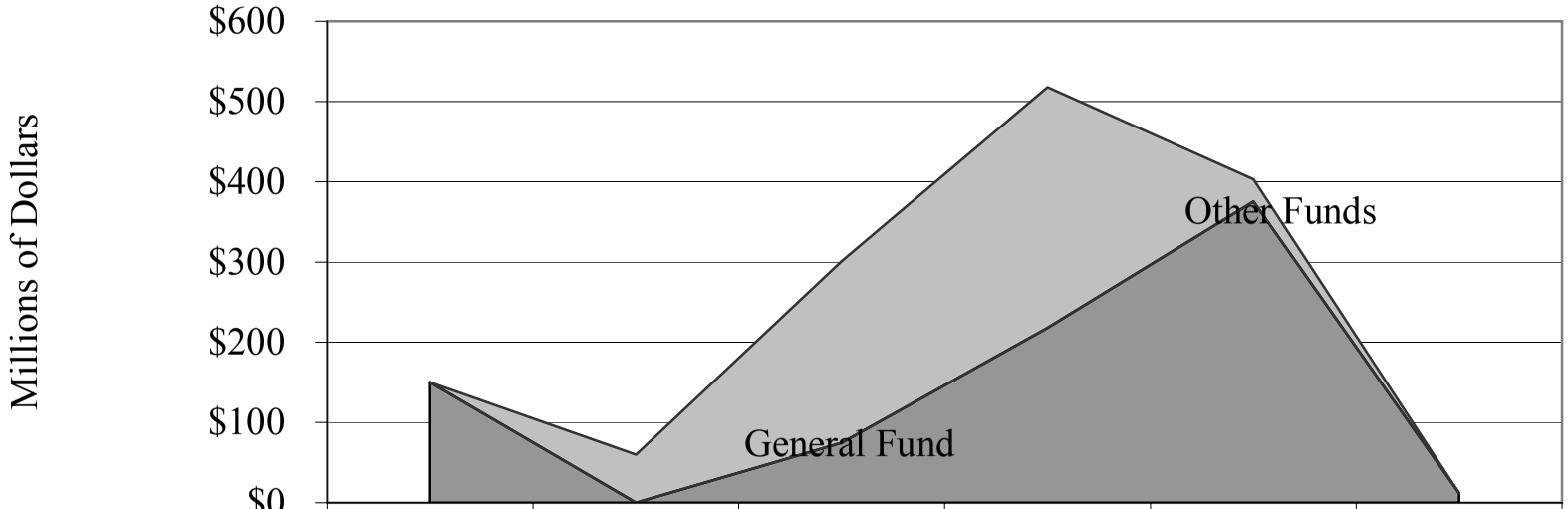
1. General Fund appropriations include across-the-board salary and benefit increases for all agencies through 2005-06. Across-the-board salary and benefit increases in 2007-08 and 2009-10 are included in agency budgets, therefore they are included in all appropriation categories. 2007-08 includes General Fund appropriations of $3,187,584 for competitive market raises, $4,044,197 for a 2% cost of living increase, and $3,350,000 for retiree health insurance. 2009-10 figures also include $6.7 million for retiree health insurance.
2. General Fund appropriations include the Mineral Royalty Grant Program, local government distributions and county block allocations ($89,901,364 in 2005-06, $282,649,318 in 2007-08, $350 million in 2009-10 and $67,456,560 in 2011-12). Other Fund appropriations include the Mineral Royalty Grant Program ($38.5 million in 01-02, $42.5 million in 03-04, $35 million in 05-06, $33.4 million in 07-08, $33.4 million in 09-10 and $33.4 million in 11-12) and $20,000,000 from the Wyoming mineral trust fund reserve account for local government distributions in 2011-12.
3. 2007-08 includes capital construction appropriations of $65,487,678 (General Fund) and $128,600,000 (Federal Funds), along with 26,077,800 (General Fund) for major maintenance. 2009-10 includes General Fund appropriations of $37,810,764 for capital copnstruction and $23,251,123 for major maintenance. $46.6 million (Other Funds) was appropriated in 2007-08 to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption. Employees Group Insurance program funding increased nearly $70 million in 2007-08 and nearly $32.7 million in 2009-10. 2011-12 includes General Fund appropriations of $14.5 million in capital contruction and $13.7 million in retirement plan contributions.

State Historical Appropriations (Percent Growth)
Category 8 - General Government
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	9.6%	34.4%	9.0%	36.4%	28.7%	-0.3%
Federal Funds	31.1%	48.0%	54.8%	171.7%	-67.0%	42.9%
General Fund	50.3%	28.8%	48.3%	40.6%	1.0%	-19.2%

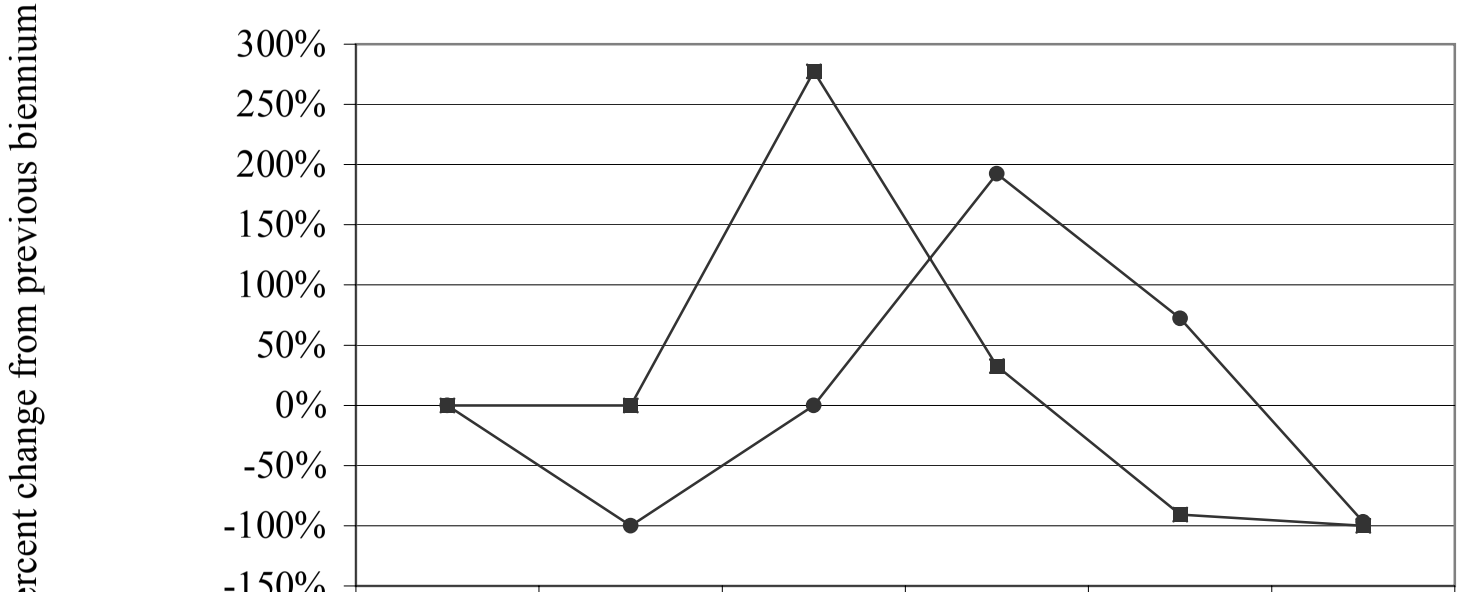
State Historical Appropriations
Category 9 - Savings
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	0	60	226	300	28	0
General Fund	150	0	75	218	375	12

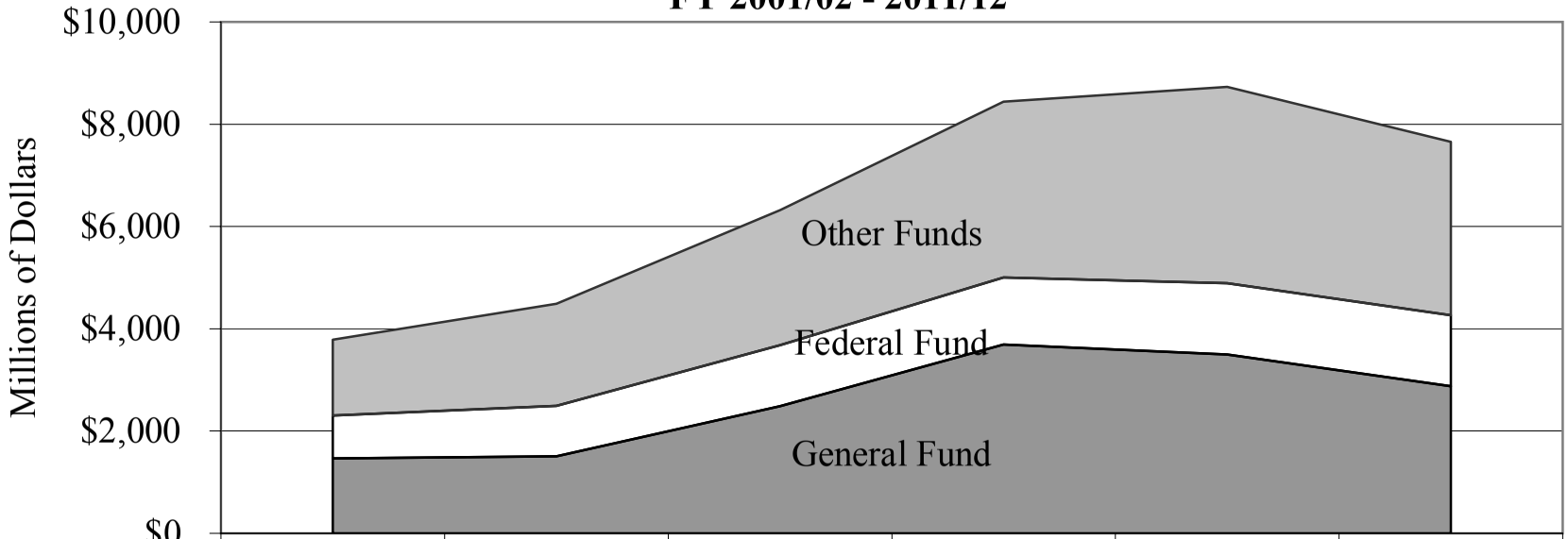
1. This category includes appropriations to the Permanent Wyoming Mineral Truat Fund (PWMTF), the PWMTF Reserve Account, and the Legislative Stabilization Reserve Account (LSRA).
2. The "Other Funds" appropriations shown above are from the Budget Reserve Account.
3. In the 2007-08 biennium, $60 million is appropriated to the PWMTF and $240 million is appropriated to the LSRA.
4. In the 2007-08 biennium, a total of $217,972,101 was automatically appropriated from the General Fund to the PWMTF Reserve Account, in accordance with the state's spending policy. Of this amount, $190,364,845 was transferred to the PWMTF corpus.

State Historical Appropriations (Percent Growth)
Category 9 - Savings
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	0.0%	0.0%	277.3%	32.5%	-90.6%	-100.0%
General Fund	0.0%	-100.0%	0.0%	192.3%	72.1%	-96.9%

State Historical Appropriations
Total All Categories
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	1,478	1,997	2,642	3,436	3,841	3,390
Federal Fund	843	982	1,195	1,314	1,390	1,390
General Fund	1,462	1,508	2,486	3,691	3,499	2,875

1. The General Fund appropriation for 2001-02 has been adjusted to reflect updated school foundation estimates and the two cent fuel tax supplement (00 Laws, Chapter 64). Appropriations for 2003-04 have been adjusted to reflect a decrease in the General Fund appropriation and an increase in the "Other Funds" appropriation caused by increased School Foundation Program revenues and increased local resource.

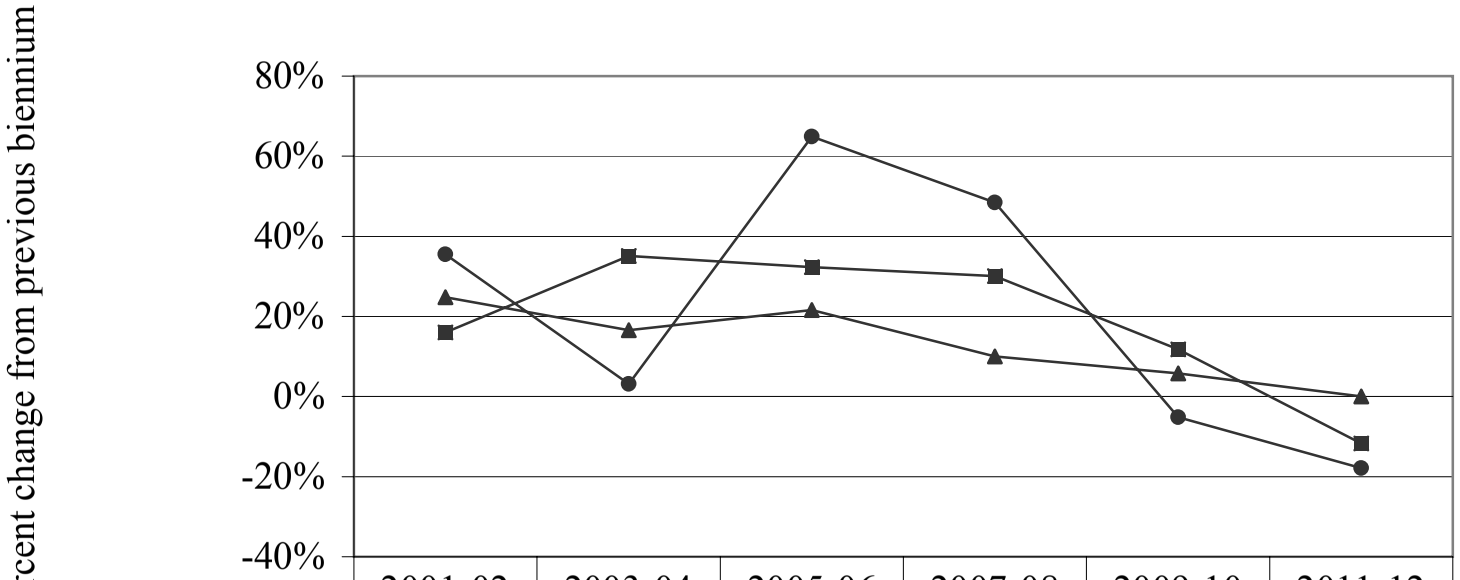
2. 2005-06 "Other Funds" include capital construction appropriations of $332.7 million for K-12 schools and $42.4 million for UW and colleges, $66.4 million for K-12 major maintenance, $78.3 million for water development, and $226.4 million to savings. 2005-06 General Fund includes $90.9 million for direct distributions to local governments, $32.4 million for the Mineral Royalty Grant Program, $311.8 million for capital construction, $41.6 million for major maintenance and $74.6 million to savings.

3. 2007-08 "Other Funds" include capital construction appropriations of $403.6 million for K-12 schools and $174.3 million for colleges, $74.2 million for K-12 major maintenance, $92.2 million for water development, $300 million to savings, and $46.6 million to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption. 2007-08 General Fund figures include $118.1 million for direct distributions to local governments, $164.5 million to the Mineral Royalty Grant Program, $281.95 million for capital construction, $74.9 million for major maintenance and $192.9 million for highways and airports.

4. 2009-10 "Other Funds" include capital construction appropriations of $340.4 million for K-12 schools and $79.8 million for colleges, $84.2 million for K-12 major maintenance, $45.4 million for water development, and $28.1 million to savings. 2009-10 General Fund figures include $149 million for direct distributions to local governments, $191 million for county block grant allocations, $116.4 million for capital construction, $54.8 million for major maintenance and $213.5 million for highways and airports.

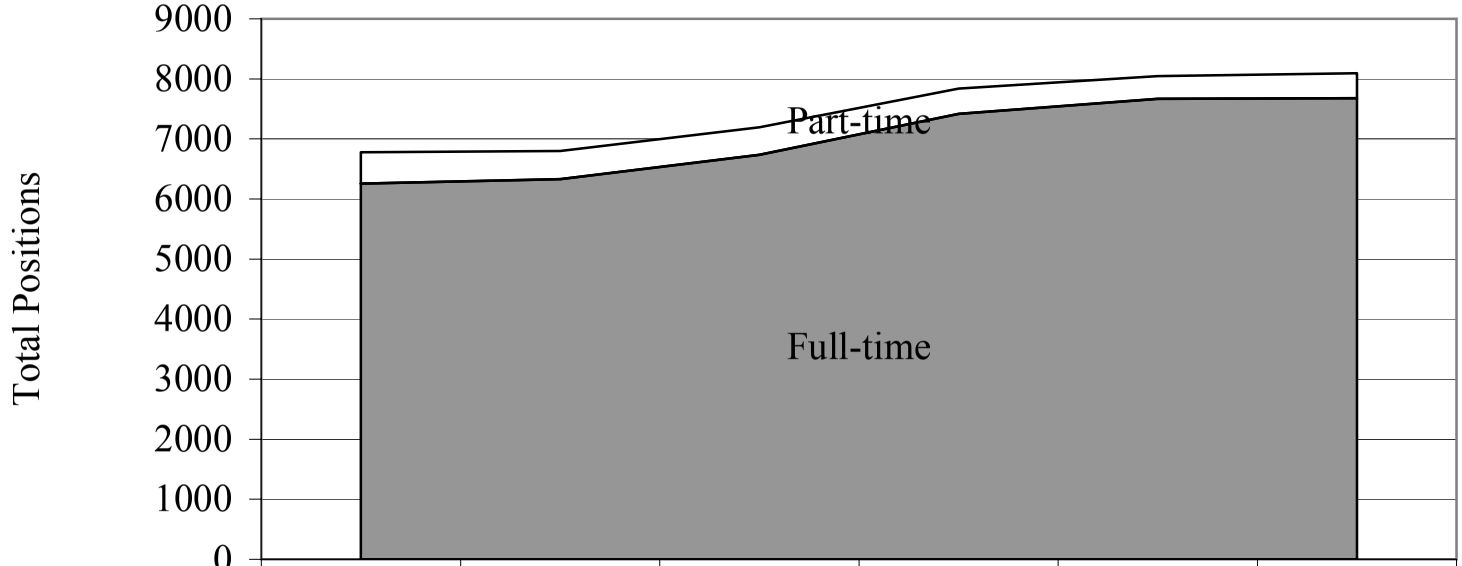
5. 2011-12 "Other Funds" include $134,161,707 for school capital construction, General Fund appropriations for 2011-12 include $67.5 for direct distribution to Cities Towns and Counties, $58.5 million to the Business Ready Community program, $13,503,711 for Airport Improvements and $50,000,000 for transportation commission projects, $14.5 million in capital contruction and $13.7 million in retirement plan contributions and $25 million for the purpose of providing a Medicaid reserve.

State Historical Appropriations (Percent Growth)
Totals for State Government Appropriation Categories
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Other Funds	16.0%	35.1%	32.3%	30.1%	11.8%	-11.7%
Federal Fund	24.8%	16.6%	21.6%	10.0%	5.8%	0.0%
General Fund	35.5%	3.1%	64.9%	48.5%	-5.2%	-17.8%

State Historical Authorized Employees
Totals for All State Government Categories
FY 2001/02 - 2011/12



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12
Part-time	518	473	458	422	378	376
Full-time	6,258	6,328	6,738	7,418	7,666	7,677

Historical Education Resource Block Grant Guarantee
With Grant Funding Outside Block Grant Model
SY 1997-98 to Est. SY 2010-11

School Year	Block Grant Guarantee	Estimated Categorical & Off-Model	Total Guarantee Off Model	Yearly Change $	Yearly Change %	K-12 ADM	Yearly ADM Change	Yearly ADM Change %	Per ADM Funding	Yearly Change $	Yearly Change %
1997-98 (CRU)	$ 518,353,657	$ -	$ 518,353,657			95,184			$ 5,446		
1998-99	$ 637,397,507	$ -	$ 637,397,507	$ 119,043,850	22.97%	93,147	-2,037	-2.14%	$ 6,843	$ 1,397	25.65%
1999-00	$ 642,745,293	$ -	$ 642,745,293	$ 5,347,786	0.84%	91,026	-2,121	-2.28%	$ 7,061	$ 218	3.19%
2000-01	$ 641,826,725	$ -	$ 641,826,725	$ (918,568)	-0.14%	88,294	-2,732	-3.00%	$ 7,269	$ 208	2.95%
2001-02	$ 692,533,663	$ -	$ 692,533,663	$ 50,706,938	7.90%	86,819	-1,475	-1.67%	$ 7,977	$ 708	9.73%
2002-03	$ 723,605,545	$ -	$ 723,605,545	$ 31,071,882	4.49%	85,051	-1,768	-2.04%	$ 8,508	$ 531	6.66%
2003-04	$ 727,438,317	$ -	$ 727,438,317	$ 3,832,772	0.53%	83,871	-1,180	-1.39%	$ 8,673	$ 165	1.94%
2004-05	$ 759,471,113	$ -	$ 759,471,113	$ 32,032,796	4.40%	83,078	-793	-0.95%	$ 9,142	$ 468	5.40%
2005-06	$ 773,456,605	$ 68,514,646	$ 841,971,251	$ 82,500,138	10.86%	83,338	261	0.31%	$ 10,103	$ 961	10.52%
2006-07	$ 1,017,455,724	$ 25,000,000	$ 1,042,455,724	$ 200,484,473	23.81%	83,937	599	0.72%	$ 12,419	$ 2,316	22.93%
2007-08	$ 1,095,165,940	$ 25,000,000	$ 1,120,165,940	$ 77,710,216	7.45%	84,771	834	0.99%	$ 13,214	$ 795	6.40%
2008-09	$ 1,161,149,047	$ 36,394,306	$ 1,197,543,353	$ 77,377,413	6.91%	85,958	1,186	1.40%	$ 13,932	$ 718	5.43%
2009-10	$ 1,215,994,722	$ 33,406,000	$ 1,249,400,722	$ 51,857,369	4.33%	86,538	580	0.67%	$ 14,438	$ 506	3.63%
Est. 2010-11	$ 1,248,632,643	$ 39,901,142	$ 1,288,533,785	$ 39,133,063	3.13%	87,550	1,012	1.17%	$ 14,718	$ 280	1.94%

Historical School District ADM
SY 1997-98 to Est. SY 2010-11

School District (City)	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	Est. 2010-11 Oct. 1 Prelim Enrollment	Change from 1997-98 to Est. 2010-11
Albany #1 (Laramie)	3,867	3,798	3,873	3,763	3,732	3,621	3,612	3,530	3,469	3,460	3,497	3,509	3,540	3,552	-315
Big Horn #1 (Byron)	840	826	804	765	752	733	698	655	661	621	605	619	614	629	-211
Big Horn #2 (Lovell)	767	784	745	715	694	662	660	650	642	635	649	646	662	696	-72
Big Horn #3 (Greybull)	568	538	538	509	488	484	510	507	512	487	504	505	507	484	-84
Big Horn #4 (Basin)	383	364	359	350	353	350	358	355	328	343	330	321	298	293	-90
Campbell #1 (Gillette)	7,652	7,580	7,549	7,430	7,436	7,293	7,155	7,141	7,350	7,566	7,534	8,007	8,145	8,251	599
Carbon #1 (Rawlins)	2,016	1,979	1,939	1,876	1,830	1,744	1,693	1,649	1,719	1,700	1,795	1,805	1,791	1,801	-216
Carbon #2 (Saratoga)	991	883	870	762	727	734	682	698	670	677	668	656	637	638	-353
Converse #1 (Douglas)	1,753	1,720	1,711	1,651	1,653	1,665	1,587	1,577	1,564	1,627	1,745	1,691	1,662	1,651	-102
Converse #2 (Glenrock)	899	861	836	776	798	762	739	730	705	693	682	699	689	687	-212
Crook #1 (Sundance)	1,292	1,257	1,195	1,187	1,127	1,116	1,088	1,071	1,044	1,075	1,108	1,086	1,100	1,098	-193
Fremont #1 (Lander)	2,052	2,047	2,015	1,971	1,913	1,872	1,836	1,779	1,733	1,726	1,705	1,648	1,650	1,700	-351
Fremont #2 (Dubois)	298	304	298	285	286	239	235	228	225	230	221	190	174	193	-105
Fremont #6 (Pavillion)	418	414	384	382	385	375	351	358	348	356	382	382	400	389	-29
Fremont #14 (Ethete)	738	698	663	646	630	624	590	563	579	525	541	558	542	559	-178
Fremont #21 (Ft. Washakie)	273	286	274	276	287	302	298	355	369	375	384	433	463	468	194
Fremont #24 (Shoshoni)	371	378	361	339	302	308	300	295	301	290	331	301	292	312	-59
Fremont #25 (Riverton)	2,794	2,710	2,638	2,500	2,472	2,433	2,397	2,396	2,420	2,422	2,345	2,440	2,450	2,421	-373
Fremont #38 (Arapahoe)	304	303	272	269	288	272	278	288	346	339	324	319	317	370	66
Goshen #1 (Torrington)	2,213	2,134	2,078	1,999	1,946	1,852	1,882	1,890	1,907	1,809	1,816	1,822	1,817	1,782	-431
Hot Springs #1 (Thermopoli	894	855	813	753	752	709	694	674	635	640	642	649	645	647	-247
Johnson #1 (Buffalo)	1,322	1,325	1,322	1,296	1,263	1,247	1,234	1,219	1,229	1,260	1,267	1,200	1,221	1,241	-81
Laramie #1 (Cheyenne)	13,489	13,366	13,184	13,092	13,100	12,964	12,871	12,699	12,684	12,581	12,588	12,754	12,969	13,106	-383
Laramie #2 (Pine Bluffs)	1,003	1,005	964	924	920	906	855	875	865	892	918	838	864	915	-88
Lincoln #1 (Kemmerer)	942	898	825	789	711	664	667	635	632	625	649	626	587	579	-363
Lincoln #2 (Afton)	2,521	2,499	2,478	2,385	2,370	2,396	2,423	2,459	2,514	2,504	2,569	2,641	2,609	2,593	72
Natrona #1 (Casper)	12,426	12,056	11,938	11,758	11,617	11,505	11,420	11,302	11,310	11,410	11,454	11,554	11,586	11,673	-752
Niobrara #1 (Lusk)	489	471	464	427	422	410	401	371	336	353	366	376	589	743	254
Park #1 (Powell)	1,896	1,824	1,757	1,726	1,657	1,591	1,575	1,570	1,578	1,598	1,643	1,641	1,649	1,656	-241
Park #6 (Cody)	2,613	2,555	2,433	2,354	2,294	2,294	2,239	2,195	2,166	2,179	2,124	2,137	2,141	2,182	-431
Park #16 (Meeteetse)	159	164	169	156	147	138	126	119	135	126	119	127	106	110	-48
Platte #1 (Wheatland)	1,492	1,468	1,430	1,356	1,288	1,238	1,214	1,184	1,166	1,158	1,106	1,080	1,058	1,041	-451
Platte #2 (Guernsey)	249	253	279	274	258	255	262	244	235	245	226	210	203	210	-39
Sheridan #1 (Ranchester)	899	912	902	881	872	866	869	895	914	915	929	917	919	928	29
Sheridan #2 (Sheridan)	3,374	3,356	3,270	3,213	3,200	3,111	3,011	2,964	2,938	2,986	3,053	3,097	3,141	3,142	-232
Sheridan #3 (Clearmont)	102	101	101	114	108	96	106	95	96	104	100	101	97	91	-11
Sublette #1 (Pinedale)	634	626	630	638	629	664	678	698	754	856	937	996	990	996	362
Sublette #9 (Big Piney)	653	650	593	583	577	540	558	594	602	644	684	690	670	670	17
Sweetwater #1 (Rock Spring	5,290	5,124	4,844	4,575	4,347	4,158	4,139	4,144	4,205	4,391	4,665	4,913	4,959	5,133	-157
Sweetwater #2 (Green Rive	3,338	3,197	3,109	2,876	2,751	2,644	2,626	2,612	2,545	2,542	2,579	2,657	2,581	2,622	-716
Teton #1 (Jackson)	2,288	2,238	2,265	2,268	2,182	2,267	2,282	2,249	2,257	2,233	2,251	2,273	2,341	2,430	142
Uinta #1 (Evanston)	3,561	3,546	3,316	3,169	3,161	3,026	2,884	2,864	2,882	2,914	2,937	2,955	2,938	2,912	-649
Uinta #4 (Mt. View)	867	787	740	677	685	675	657	631	686	682	713	724	738	738	-129
Uinta #6 (Lyman)	928	934	853	818	777	707	678	666	668	664	644	663	688	733	-195
Washakie #1 (Worland)	1,736	1,656	1,563	1,457	1,389	1,332	1,305	1,273	1,298	1,311	1,292	1,308	1,323	1,348	-387
Washakie #2 (Ten Sleep)	143	145	131	125	110	104	95	93	74	91	95	97	106	103	-40
Weston #1 (Newcastle)	1,056	978	967	905	871	837	799	799	790	813	780	805	798	771	-285
Weston #7 (Upton)	332	297	284	256	264	266	256	244	252	264	275	294	273	263	-69
State Total	**95,184**	**93,147**	**91,026**	**88,294**	**86,819**	**85,051**	**83,871**	**83,078**	**83,338**	**83,937**	**84,771**	**85,958**	**86,538**	**87,550**	**-7,634**
Annual Change	-1,949	-2,037	-2,121	-2,732	-1,475	-1,768	-1,180	-793	261	599	834	1,186	580	1,012	-7,634
Annual % Change	-2.01%	-2.14%	-2.28%	-3.00%	-1.67%	-2.04%	-1.39%	-0.95%	0.31%	0.72%	0.99%	1.40%	0.67%	1.17%	-8.02%

Note: Est. 2010-11 uses 99.5% of preliminary October 1, 2010 enrollment for a proxy of estimated 2010-11 ADM.

Est. SY 2010-11 Education Resource Block Grant Guarantee
With Estimated Grant Categorical Grant Funding Outside Block Grant Model

			Estimates Off Model District Funding		Combined Total	Total $ per Student
School District (City)	Preliminary 01-Oct-10 Enrollment	Est. SY 2010-11 Guarantee	SY 2010-11 IF Grants	Est. SY 2010-11 Summ Schl/Ext Day Grants	Est. Total Guarantee plus Off Model	Est. Funding Per Student *Based on Oct 1 Enrollment*
Albany #1 (Laramie)	3,570	$ 49,037,583	$ 599,643	$ 401,117	$ 50,038,343	$ 14,016
Big Horn #1 (Byron)	632	$ 11,604,005	$ 107,790	$ 102,945	$ 11,814,740	$ 18,694
Big Horn #2 (Lovell)	699	$ 9,577,070	$ 117,886	$ 106,621	$ 9,801,578	$ 14,022
Big Horn #3 (Greybull)	486	$ 7,509,679	$ 92,004	$ 90,812	$ 7,692,495	$ 15,828
Big Horn #4 (Basin)	294	$ 6,284,422	$ 52,448	$ 39,707	$ 6,376,578	$ 21,689
Campbell #1 (Gillette)	8,292	$ 112,594,039	$ 1,521,991	$ 877,972	$ 114,994,002	$ 13,868
Carbon #1 (Rawlins)	1,810	$ 24,381,819	$ 306,818	$ 271,333	$ 24,959,970	$ 13,790
Carbon #2 (Saratoga)	641	$ 14,370,083	$ 111,670	$ 101,842	$ 14,583,595	$ 22,751
Converse #1 (Douglas)	1,659	$ 25,177,080	$ 296,733	$ 197,433	$ 25,671,246	$ 15,474
Converse #2 (Glenrock)	690	$ 10,381,926	$ 125,130	$ 96,327	$ 10,603,382	$ 15,367
Crook #1 (Sundance)	1,104	$ 18,437,788	$ 196,151	$ 137,505	$ 18,771,444	$ 17,003
Fremont #1 (Lander)	1,709	$ 24,631,061	$ 302,820	$ 211,037	$ 25,144,918	$ 14,713
Fremont #2 (Dubois)	194	$ 4,550,433	$ 28,039	$ 36,766	$ 4,615,238	$ 23,790
Fremont #6 (Pavillion)	391	$ 7,338,203	$ 66,992	$ 60,296	$ 7,465,491	$ 19,093
Fremont #14 (Ethete)	562	$ 10,452,651	$ 103,208	$ 154,540	$ 10,710,399	$ 19,058
Fremont #21 (Ft. Washakie)	470	$ 8,892,877	$ 82,975	$ 141,462	$ 9,117,314	$ 19,399
Fremont #24 (Shoshoni)	314	$ 5,816,379	$ 54,779	$ 37,690	$ 5,908,848	$ 18,818
Fremont #25 (Riverton)	2,433	$ 33,380,225	$ 444,166	$ 410,445	$ 34,234,836	$ 14,071
Fremont #38 (Arapahoe)	372	$ 8,070,859	$ 55,598	$ 90,391	$ 8,216,848	$ 22,088
Goshen #1 (Torrington)	1,791	$ 27,705,227	$ 322,963	$ 366,347	$ 28,394,537	$ 15,854
Hot Springs #1 (Thermopolis)	650	$ 10,169,404	$ 118,119	$ 111,563	$ 10,399,086	$ 15,999
Johnson #1 (Buffalo)	1,247	$ 18,964,391	$ 222,042	$ 143,599	$ 19,330,032	$ 15,501
Laramie #1 (Cheyenne)	13,172	$ 173,218,825	$ 2,455,928	$ 1,960,557	$ 177,635,310	$ 13,486
Laramie #2 (Pine Bluffs)	920	$ 15,157,880	$ 157,313	$ 103,807	$ 15,419,000	$ 16,760
Lincoln #1 (Kemmerer)	582	$ 9,409,447	$ 102,178	$ 55,217	$ 9,566,841	$ 16,438
Lincoln #2 (Afton)	2,606	$ 36,736,406	$ 468,209	$ 357,396	$ 37,562,011	$ 14,414
Natrona #1 (Casper)	11,732	$ 155,796,451	$ 2,170,136	$ 1,606,801	$ 159,573,387	$ 13,602
Niobrara #1 (Lusk)	747	$ 8,404,276	$ 96,647	$ 66,918	$ 8,567,841	$ 11,470
Park #1 (Powell)	1,664	$ 22,549,359	$ 313,516	$ 236,271	$ 23,099,146	$ 13,882
Park #6 (Cody)	2,193	$ 28,844,793	$ 402,006	$ 244,048	$ 29,490,846	$ 13,448
Park #16 (Meeteetse)	111	$ 3,151,109	$ 19,017	$ 37,033	$ 3,207,159	$ 28,893
Platte #1 (Wheatland)	1,046	$ 17,138,960	$ 177,502	$ 105,915	$ 17,422,377	$ 16,656
Platte #2 (Guernsey)	211	$ 4,563,227	$ 35,557	$ 39,715	$ 4,638,500	$ 21,983
Sheridan #1 (Ranchester)	933	$ 14,094,333	$ 177,638	$ 95,317	$ 14,367,288	$ 15,399
Sheridan #2 (Sheridan)	3,158	$ 42,085,287	$ 589,562	$ 455,536	$ 43,130,385	$ 13,657
Sheridan #3 (Clearmont)	91	$ 3,394,260	$ -	$ 39,715	$ 3,433,976	$ 37,736
Sublette #1 (Pinedale)	1,001	$ 15,047,707	$ 195,557	$ 65,530	$ 15,308,794	$ 15,294
Sublette #9 (Big Piney)	673	$ 10,702,437	$ 135,488	$ 79,828	$ 10,917,753	$ 16,223
Sweetwater #1 (Rock Springs)	5,159	$ 67,584,099	$ 942,998	$ 753,799	$ 69,280,896	$ 13,429
Sweetwater #2 (Green River)	2,635	$ 36,781,397	$ 495,466	$ 274,037	$ 37,550,899	$ 14,251
Teton #1 (Jackson)	2,442	$ 36,084,265	$ 502,317	$ 252,590	$ 36,839,172	$ 15,086
Uinta #1 (Evanston)	2,927	$ 37,311,890	$ 518,258	$ 532,187	$ 38,362,334	$ 13,106
Uinta #4 (Mt. View)	742	$ 10,738,735	$ 125,381	$ 85,785	$ 10,949,902	$ 14,757
Uinta #6 (Lyman)	737	$ 10,538,588	$ 125,126	$ 83,800	$ 10,747,514	$ 14,583
Washakie #1 (Worland)	1,355	$ 19,844,173	$ 249,314	$ 255,767	$ 20,349,254	$ 15,018
Washakie #2 (Ten Sleep)	104	$ 2,613,727	$ 17,223	$ 39,715	$ 2,670,666	$ 25,679
Weston #1 (Newcastle)	775	$ 12,200,359	$ 145,847	$ 98,891	$ 12,445,098	$ 16,058
Weston #7 (Upton)	264	$ 5,313,451	$ 51,848	$ 39,715	$ 5,405,015	$ 20,474
State Total	**87,990**	**$ 1,248,632,643**	**$ 16,000,000**	**$ 12,153,642**	**$ 1,276,786,285**	**$ 14,511**

Plus: Additional 1.44% employer retirement contribution contained in SF72 NOT included above.	**$ 11,747,500**	
	$ 1,288,533,785	**$ 14,644**

Est. SY 2010-11 Education Resource Block Grant Model
Summary of Model Resources

State Total Est.	88,036.813
	Est. Model ADM

Statewide Estimates SY 2010-11 Guarantee	
District Level-Model FTE's	2,065.12
School Level-Model FTE's	9,540.61
	11,441.25
	Total of all FTEs

District Level Resources:					**$ 459,855,220**
Sub-Total District Level Model Resources:				**$ 204,233,023**	
	FTE	Funding			
Central Office Administration:			$ 52,324,299		
Professional	272.95	$ 35,453,918			
Clerical	309.66	$ 16,870,381			
Non-Personnel		$ 30,837,511			
Operations & Maintenance			$ 87,918,636		
Custodians	728.58	$ 34,671,182			
Maintenance Workers	323.37	$ 17,737,066			
Groundskeepers	430.56	$ 23,634,501			
Supplies		$ 11,875,887			
Activities - *IF using* *Picus Recommendation - District Level Option*			$ -		
Utilities			$ 33,152,577		
First Year Charter School Adjustment			$ -		
Sub-Total District Level Reimbursables:				**$ 255,622,197**	
Reimbursables:					
Special Education			$ 181,412,753		
Transportation			$ 60,809,382		
Other Reimbursables			$ 13,400,062		

School Level Resources: (see school resource summary sheets)					**$ 788,777,423**
Sub-Total Staffing Costs:				**$ 680,985,914**	
	FTE	Funding			
Reg Classroom/Core Teachers	4,747.08	$ 351,309,259			
Specialist Teachers	1,420.94	$ 104,621,907			
Alternative Teachers	156.25	$ 11,683,400			
Small School Teachers-ADM 49 or less	183.28	$ 13,555,551			
Additional Voc Ed Teachers	37.58	$ 2,767,175			
Instructional Facilitators	*Funded Outside Block Grant*				
Tutors	347.89	$ 25,702,658			
Ell Teachers	31.52	$ 2,381,865			
Summer School Teachers	*Funded Outside Block Grant*				
Extended Day Teachers	*Funded Outside Block Grant*				
Librarians	274.33	$ 19,753,656			
Substitute Teachers		$ 6,486,606			
Media Technicians	130.54	$ 8,562,075			
Pupil Support	347.89	$ 25,122,298			
Supervisory Aides	164.48	$ 11,889,762			
Principals	288.29	$ 32,631,467			
Asst Principals	53.32	$ 5,414,892			
Small/ALT Asst Principals	72.00	$ 6,922,809			
Secretarial	316.45	$ 16,288,641			
Clerical	360.77	$ 15,205,217			
SubTotal Non-Staff Costs:				**$ 107,791,509**	
Supplies & Materials		$ 31,136,080			
Equipment & Technology		$ 25,697,926			
Additional Voc Ed Supplies & Equip		$ 2,844,041			
Gifted & Talented		$ 2,569,793			
Professional Development		$ 10,279,170			
Assessment		$ 3,318,610			
Activities- *IF using School Level Alternate Option*		$ 31,945,888		*sum of resources above:*	**$ 1,248,632,643**

Total Estimated Guarantee: *from Base sheet*	**$ 1,248,632,643**
Plus Hold Harmless	$ -
Revised Total	$ 1,248,632,643

Summary of School Capital Construction Appropriations
1999-2010

Cap Con Appropriations:	District	Project(s)	Amount	Totals
"Fast Track" May 15, 1999	Fremont #14	WY Indian JH School-Gym & 6 Classrooms	$ 1,420,504	
	Fremont #25	Riverton Middle School - New	$ 10,646,318	
	Platte #1	Wheatland Middle School-New and HS Additions	$ 5,211,676	$ 17,278,498
2000 Session	Weston #1	High School and Elementary	$ 20,940,612	
	Weston #2	High School - Upton	$ 8,826,692	$ 29,767,304
2002 Session	Fremont #1	Lander HS & Hudson EL	$ 23,401,631	
	Fremont #38	Alternative Learning Center	$ 1,395,581	
	Johnson #1	Buffalo HS and Kaycee Jr/Sr HS	$ 24,080,081	
	Natrona #1	New JH and renovation of Elementaries	$ 18,117,398	
	Washakie #1	New Middle School	$ 11,939,792	$ 78,934,483
2003 Session	Big Horn #1	Cowley Elementary	$ 6,222,872	
	Big Horn #4	Hyattville Elementary	$ 200,000	
	Goshen #1	Lingle/Fort Laramie MS Addition	$ 2,475,500	
		Torrington HS Vocational Ed Building	$ 1,365,500	
		Southeast HS Gymnasium Addition	$ 2,125,500	
	Park #6	Cody High School Gym	$ 4,400,000	
	Sheridan #2	Middle School	$ 22,303,575	$ 39,092,947
2004 Session	Various Districts	Multiple Projects	$ 293,999,412	$ 293,999,412
2005 Session	Laramie #1	Food Service Facility	$ 4,572,750	$ 4,572,750
2006 Session	Various Districts	Multiple Projects-Effective Immediate Appr	$ 70,000,000	
	Various Districts	Multiple Cap Con Projects	$ 200,846,685	
	Various Districts	Inflation Protection Account	$ 55,000,000	$ 325,846,685
2007 Session	Various Districts	Multiple Cap Con Projects	$ 103,996,960	
	Various Districts	Infrastructure Provision	$ 6,900,000	
	Various Districts	Inflation Protection Account	$ 16,814,478	$ 127,711,438
2008 Session	Various Districts	Multiple Projects-Effective Immediate Appr	$ 20,000,000	
	Various Districts	Multiple Cap Con Projects	$ 333,520,809	
		Engineering & Tech Services	$ 3,880,000	
		Infrastructure Provision	$ 3,000,000	$ 360,400,809
2009 Session		No Cap Con Project Appropriations	$ -	$ -
FY 2010 Budget Reduction		Cap Con Appropriations	$ (18,020,040)	$ (18,020,040)
2010 Session	Various Districts	Multiple Cap Con Projects	$ 134,161,707	
	Various Districts	Multiple Component Level Projects	$ 18,000,000	$ 152,161,707
Total Cap Con Appropriations				**$1,411,745,993**

Major Maintenance Payment Summary
SY 1998-99 to SY 2010-11

Multiplier:	1.3%	1.3%	1.3%	2.5%	3.0%	2.25%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
	SY 1998-99	SY 1999-00	SY 2000-01	SY 2001-02	SY 2002-03	SY 2003-04	SY 2004-05	SY 2005-06	SY 2006-07	SY 2007-08	SY 2008-09	SY 2009-10	SY 2010-11
School District (City)	Actual*	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Albany #1 (Laramie)	$ 488,294	$ 802,532	$ 827,509	$ 1,618,871	$ 1,602,524	$ 1,223,226	$ 1,541,681	$ 873,668	$ 1,389,687	$ 1,434,634	$ 1,798,678	$ 1,568,426	$ 1,941,820
Big Horn #1 (Byron)	$ 106,456	$ 235,230	$ 242,815	$ 431,630	$ 489,037	$ 372,353	$ 372,124	$ 401,953	$ 332,763	$ 358,673	$ 551,624	$ 435,383	$ 536,467
Big Horn #2 (Lovell)	$ 105,881	$ 207,313	$ 211,767	$ 359,869	$ 412,444	$ 303,931	$ 370,825	$ 400,234	$ 426,989	$ 416,293	$ 470,841	$ 353,287	$ 474,570
Big Horn #3 (Greybull)	$ 75,453	$ 140,107	$ 143,128	$ 251,113	$ 289,995	$ 220,960	$ 276,086	$ 298,164	$ 310,789	$ 365,245	$ 383,165	$ 212,643	$ 343,794
Big Horn #4 (Basin)	$ 90,676	$ 148,112	$ 143,462	$ 290,685	$ 360,904	$ 276,208	$ 227,224	$ 245,397	$ 261,973	$ 267,995	$ 327,079	$ 228,904	$ 319,648
Campbell #1 (Gillette)	$ 983,760	$ 1,641,988	$ 1,768,220	$ 3,415,659	$ 4,044,178	$ 3,093,139	$ 2,704,840	$ 2,920,144	$ 3,046,943	$ 3,379,295	$ 3,844,650	$ 2,821,366	$ 3,994,451
Carbon #1 (Rawlins)	$ 282,526	$ 462,560	$ 476,145	$ 929,971	$ 1,111,381	$ 847,212	$ 855,584	$ 924,011	$ 932,908	$ 1,028,601	$ 1,184,039	$ 906,286	$ 1,224,400
Carbon #2 (Saratoga)	$ 147,743	$ 304,023	$ 274,473	$ 433,055	$ 489,017	$ 377,964	$ 556,521	$ 600,849	$ 602,051	$ 634,994	$ 711,456	$ 528,740	$ 693,205
Converse #1 (Douglas)	$ 244,273	$ 377,966	$ 396,125	$ 788,333	$ 927,277	$ 707,873	$ 651,010	$ 703,112	$ 707,971	$ 776,611	$ 970,934	$ 750,952	$ 997,130
Converse #2 (Glenrock)	$ 115,153	$ 254,933	$ 272,170	$ 585,447	$ 458,673	$ 351,205	$ 390,729	$ 421,830	$ 436,166	$ 474,864	$ 517,665	$ 385,963	$ 499,173
Crook #1 (Sundance)	$ 182,423	$ 345,584	$ 339,230	$ 659,620	$ 771,031	$ 586,435	$ 509,860	$ 550,416	$ 665,058	$ 738,229	$ 893,868	$ 707,091	$ 932,650
Fremont #1 (Lander)	$ 300,208	$ 376,846	$ 377,218	$ 714,370	$ 956,524	$ 730,194	$ 820,945	$ 886,142	$ 865,864	$ 959,039	$ 1,051,932	$ 758,748	$ 1,007,775
Fremont #2 (Dubois)	$ 42,126	$ 40,244	$ 203,295	$ 157,313	$ 179,242	$ 311,358	$ 169,193	$ 182,649	$ 172,390	$ 194,644	$ 237,971	$ 168,402	$ 201,930
Fremont #6 (Pavillion)	$ 67,982	$ 132,499	$ 93,836	$ 243,942	$ 270,931	$ 123,167	$ 222,101	$ 239,832	$ 240,562	$ 266,109	$ 303,871	$ 214,921	$ 296,556
Fremont #14 (Ethete)	$ 100,053	$ 213,318	$ 81,300	$ 406,311	$ 402,081	$ 124,473	$ 362,006	$ 391,196	$ 345,663	$ 402,608	$ 419,869	$ 315,055	$ 484,942
Fremont #21 (Ft. Washakie)	$ 40,574	$ 73,592	$ 97,066	$ 170,134	$ 175,680	$ 138,900	$ 168,125	$ 181,766	$ 167,801	$ 195,510	$ 242,714	$ 206,549	$ 292,040
Fremont #24 (Shoshoni)	$ 54,961	$ 94,344	$ 370,879	$ 194,400	$ 210,478	$ 853,455	$ 172,958	$ 186,805	$ 218,114	$ 241,836	$ 258,209	$ 205,714	$ 270,390
Fremont #25 (Riverton)	$ 333,604	$ 360,915	$ 62,839	$ 728,702	$ 1,106,833	$ 110,787	$ 857,434	$ 925,646	$ 979,864	$ 1,055,488	$ 1,260,671	$ 842,610	$ 1,105,282
Fremont #38 (Arapahoe)	$ 36,366	$ 76,173	$ 129,785	$ 122,752	$ 148,027	$ 203,862	$ 155,679	$ 168,132	$ 164,468	$ 182,819	$ 264,233	$ 192,975	$ 237,237
Goshen #1 (Torrington)	$ 334,206	$ 413,403	$ 426,525	$ 717,483	$ 827,959	$ 615,108	$ 717,342	$ 774,424	$ 909,143	$ 1,018,758	$ 1,256,986	$ 874,582	$ 1,231,148
Hot Springs #1 (Thermopolis)	$ 118,819	$ 307,473	$ 299,884	$ 469,812	$ 498,902	$ 369,495	$ 375,697	$ 405,588	$ 403,040	$ 430,467	$ 493,728	$ 350,833	$ 479,999
Johnson #1 (Buffalo)	$ 197,538	$ 282,868	$ 304,968	$ 623,178	$ 645,388	$ 492,690	$ 474,206	$ 512,141	$ 438,191	$ 517,158	$ 548,734	$ 363,087	$ 473,166
Laramie #1 (Cheyenne)	$ 1,605,959	$ 1,986,810	$ 1,757,470	$ 3,504,697	$ 4,070,463	$ 3,340,639	$ 3,018,074	$ 3,873,785	$ 3,891,171	$ 4,354,615	$ 5,087,165	$ 3,948,448	$ 5,242,550
Laramie #2 (Pine Bluffs)	$ 131,728	$ 297,547	$ 296,173	$ 495,279	$ 620,097	$ 470,965	$ 472,797	$ 510,400	$ 544,658	$ 600,898	$ 716,745	$ 535,175	$ 647,321
Lincoln #1 (Kemmerer)	$ 142,762	$ 276,364	$ 260,200	$ 434,630	$ 451,348	$ 333,898	$ 414,738	$ 447,797	$ 403,704	$ 450,215	$ 531,726	$ 399,657	$ 518,338
Lincoln #2 (Afton)	$ 326,321	$ 624,376	$ 638,304	$ 1,099,752	$ 1,325,737	$ 1,047,980	$ 900,184	$ 971,971	$ 1,066,236	$ 1,197,066	$ 1,438,047	$ 1,012,431	$ 1,353,992
Natrona #1 (Casper)	$ 1,594,725	$ 1,906,997	$ 1,960,754	$ 3,988,809	$ 4,580,167	$ 3,496,163	$ 3,502,777	$ 3,782,237	$ 3,916,761	$ 4,586,313	$ 5,773,566	$ 4,478,905	$ 5,969,868
Niobrara #1 (Lusk)	$ 68,608	$ 131,343	$ 134,165	$ 220,047	$ 257,417	$ 194,873	$ 248,144	$ 267,900	$ 284,860	$ 303,289	$ 334,475	$ 252,352	$ 341,324
Park #1 (Powell)	$ 242,695	$ 333,473	$ 344,937	$ 667,048	$ 824,483	$ 629,348	$ 657,540	$ 709,885	$ 771,270	$ 759,627	$ 954,715	$ 347,527	$ 595,467
Park #6 (Cody)	$ 341,880	$ 470,800	$ 57,931	$ 935,031	$ 1,105,660	$ 73,840	$ 791,375	$ 854,147	$ 884,383	$ 954,541	$ 1,146,283	$ 831,927	$ 1,119,094
Park #16 (Meeteetse)	$ 30,908	$ 52,448	$ 481,718	$ 121,338	$ 97,830	$ 843,969	$ 137,833	$ 148,943	$ 138,638	$ 154,109	$ 168,678	$ 119,526	$ 182,340
Platte #1 (Wheatland)	$ 200,372	$ 315,282	$ 347,736	$ 668,670	$ 801,345	$ 562,814	$ 645,926	$ 697,301	$ 674,266	$ 738,483	$ 884,854	$ 626,081	$ 817,064
Platte #2 (Guernsey)	$ 33,202	$ 72,060	$ 74,530	$ 131,562	$ 154,551	$ 113,770	$ 133,324	$ 143,899	$ 158,370	$ 176,047	$ 226,109	$ 161,380	$ 208,643
Sheridan #1 (Ranchester)	$ 121,476	$ 168,884	$ 175,151	$ 348,602	$ 428,368	$ 326,974	$ 328,353	$ 354,768	$ 373,274	$ 415,362	$ 499,807	$ 480,930	$ 609,415
Sheridan #2 (Sheridan)	$ 427,141	$ 517,789	$ 543,658	$ 1,053,545	$ 1,469,226	$ 1,121,501	$ 1,026,900	$ 1,108,359	$ 1,045,294	$ 1,260,173	$ 1,571,097	$ 1,176,310	$ 1,624,890
Sheridan #3 (Clearmont)	$ 18,361	$ 33,680	$ 43,196	$ 110,120	$ 81,784	$ 55,654	$ 106,125	$ 114,693	$ 96,727	$ 106,210	$ 128,967	$ 92,302	$ 136,981
Sublette #1 (Pinedale)	$ 84,346	$ 187,703	$ 191,161	$ 318,308	$ 378,906	$ 302,384	$ 315,482	$ 340,534	$ 353,186	$ 412,283	$ 561,641	$ 440,604	$ 629,617
Sublette #9 (Big Piney)	$ 111,619	$ 212,988	$ 210,478	$ 413,289	$ 414,104	$ 313,408	$ 390,895	$ 422,757	$ 438,079	$ 480,065	$ 560,965	$ 434,206	$ 634,566
Sweetwater #1 (Rock Springs)	$ 679,672	$ 1,031,599	$ 1,083,872	$ 2,176,305	$ 2,522,668	$ 1,925,602	$ 1,687,609	$ 1,823,199	$ 1,756,549	$ 1,858,520	$ 2,442,560	$ 1,871,734	$ 2,657,815
Sweetwater #2 (Green River)	$ 446,433	$ 958,438	$ 949,985	$ 1,634,202	$ 1,722,009	$ 1,304,442	$ 1,088,585	$ 1,175,454	$ 1,204,914	$ 1,229,919	$ 1,456,038	$ 1,087,731	$ 1,502,840
Teton #1 (Jackson)	$ 267,436	$ 379,065	$ 633,723	$ 1,051,525	$ 1,167,480	$ 954,656	$ 752,426	$ 813,251	$ 903,129	$ 1,002,759	$ 1,185,235	$ 789,555	$ 1,091,627
Uinta #1 (Evanston)	$ 485,908	$ 606,744	$ 629,702	$ 1,284,731	$ 1,721,519	$ 1,314,130	$ 1,093,634	$ 1,181,401	$ 1,229,042	$ 1,387,020	$ 1,707,956	$ 1,279,436	$ 1,719,124
Uinta #4 (Mt. View)	$ 126,706	$ 261,708	$ 237,487	$ 402,696	$ 437,945	$ 329,248	$ 395,708	$ 427,448	$ 420,697	$ 498,228	$ 550,019	$ 416,177	$ 568,638
Uinta #6 (Lyman)	$ 128,658	$ 290,346	$ 282,368	$ 429,315	$ 460,892	$ 324,262	$ 357,905	$ 386,292	$ 399,964	$ 445,191	$ 500,178	$ 358,531	$ 520,477
Washakie #1 (Worland)	$ 232,856	$ 311,413	$ 318,116	$ 615,176	$ 765,578	$ 584,397	$ 565,394	$ 610,361	$ 618,784	$ 725,079	$ 819,878	$ 599,821	$ 811,025
Washakie #2 (Ten Sleep)	$ 17,378	$ 38,974	$ 41,433	$ 85,587	$ 74,846	$ 54,757	$ 89,157	$ 96,346	$ 96,157	$ 90,200	$ 128,919	$ 99,117	$ 147,086
Weston #1 (Newcastle)	$ 159,211	$ 210,198	$ 211,611	$ 414,733	$ 732,089	$ 585,780	$ 410,503	$ 443,206	$ 459,646	$ 509,164	$ 602,290	$ 431,468	$ 586,140
Weston #7 (Upton)	$ 51,565	$ 98,703	$ 88,509	$ 142,075	$ 233,323	$ 189,942	$ 190,550	$ 205,859	$ 198,631	$ 225,932	$ 263,953	$ 202,103	$ 290,628
State Total	**$12,527,001**	**$19,067,755**	**$19,537,005**	**$37,059,723**	**$ 43,278,341**	**$ 33,229,391**	**$ 32,674,113**	**$ 35,106,292**	**$ 36,346,789**	**$40,261,179**	**$48,234,782**	**$ 35,865,951**	**$ 49,232,704**
Annual Change:		**$ 6,540,754**	**$ 469,250**	**$17,522,717**	**$ 6,218,618**	**$ (10,048,950)**	**$ (555,278)**	**$ 2,432,180**	**$ 1,240,496**	**$ 3,914,390**	**$ 7,973,603**	**$ (12,368,831)**	**$ 13,366,753**
Percent Change:		**52.21%**	**2.46%**	**89.69%**	**16.78%**	**-23.22%**	**-1.67%**	**7.44%**	**3.53%**	**10.77%**	**19.80%**	**-25.64%**	**37.27%**
Cumulative Total Change:		**$31,594,756**	**$51,131,761**	**$88,191,484**	**$131,469,825**	**$164,699,216**	**$197,373,329**	**$232,479,621**	**$268,826,410**	**$309,087,589**	**$357,322,371**	**$393,188,322**	**$442,421,026**

**Notes: 1. The State Department of Education interpreted and applied a different method of selecting the RS Means Cost Indices*

Wyoming Teacher Average Salaries-Historical
SY 1999-00 to SY 2009-10

School District (City)	SY 99-00	SY 00-01	SY 01-02	SY 02-03	SY 03-04	SY 04-05	SY 05-06	SY 06-07	SY 07-08	SY 08-09	SY 09-10	$ Change over prior year	% Change over prior year
Albany #1 (Laramie)	$ 33,479	$ 33,431	$ 36,620	$ 37,325	$ 37,629	$ 37,961	$ 39,233	$ 45,437	$ 48,639	$ 50,085	$ 51,287	$ 1,202	2.4%
Big Horn #1 (Byron)	$ 29,691	$ 30,987	$ 34,671	$ 35,630	$ 36,227	$ 37,374	$ 39,175	$ 45,312	$ 47,482	$ 49,428	$ 51,304	$ 1,876	3.8%
Big Horn #2 (Lovell)	$ 30,948	$ 31,018	$ 33,219	$ 34,436	$ 35,438	$ 37,789	$ 37,228	$ 44,204	$ 44,966	$ 48,413	$ 51,133	$ 2,720	5.6%
Big Horn #3 (Greybull)	$ 36,489	$ 36,063	$ 38,626	$ 38,461	$ 41,009	$ 41,299	$ 41,488	$ 50,161	$ 52,937	$ 54,235	$ 55,481	$ 1,246	2.3%
Big Horn #4 (Basin)	$ 31,598	$ 31,913	$ 35,480	$ 35,462	$ 34,560	$ 35,480	$ 37,070	$ 41,081	$ 43,323	$ 46,273	$ 47,196	$ 923	2.0%
Campbell #1 (Gillette)	$ 35,594	$ 36,203	$ 39,298	$ 40,816	$ 40,804	$ 41,134	$ 44,438	$ 55,221	$ 57,889	$ 57,982	$ 61,060	$ 3,078	5.3%
Carbon #1 (Rawlins)	$ 34,684	$ 34,665	$ 36,602	$ 36,930	$ 37,378	$ 38,185	$ 38,195	$ 45,924	$ 46,297	$ 48,914	$ 51,456	$ 2,542	5.2%
Carbon #2 (Saratoga)	$ 31,126	$ 31,853	$ 34,828	$ 37,391	$ 37,926	$ 38,963	$ 39,380	$ 43,272	$ 48,528	$ 49,298	$ 49,671	$ 373	0.8%
Converse #1 (Douglas)	$ 34,381	$ 35,903	$ 38,529	$ 39,348	$ 40,525	$ 41,262	$ 42,082	$ 49,186	$ 50,778	$ 52,917	$ 54,077	$ 1,160	2.2%
Converse #2 (Glenrock)	$ 30,644	$ 31,728	$ 35,986	$ 35,877	$ 37,141	$ 38,121	$ 38,786	$ 43,192	$ 44,705	$ 48,899	$ 50,412	$ 1,513	3.1%
Crook #1 (Sundance)	$ 31,244	$ 33,217	$ 36,268	$ 38,637	$ 41,338	$ 41,800	$ 41,897	$ 47,080	$ 47,356	$ 48,523	$ 50,621	$ 2,098	4.3%
Fremont #1 (Lander)	$ 32,690	$ 33,771	$ 36,879	$ 37,826	$ 37,588	$ 38,145	$ 39,810	$ 47,573	$ 54,616	$ 55,221	$ 55,167	$ (54)	-0.1%
Fremont #2 (Dubois)	$ 31,380	$ 31,453	$ 33,690	$ 35,039	$ 33,429	$ 36,972	$ 38,818	$ 49,026	$ 50,502	$ 52,881	$ 53,592	$ 711	1.3%
Fremont #6 (Pavillion)	$ 31,550	$ 31,239	$ 37,457	$ 38,402	$ 38,988	$ 41,749	$ 40,297	$ 45,623	$ 48,188	$ 50,189	$ 50,987	$ 798	1.6%
Fremont #14 (Ethete)	$ 29,842	$ 31,490	$ 36,595	$ 38,303	$ 38,827	$ 40,717	$ 41,052	$ 48,168	$ 54,360	$ 56,222	$ 58,420	$ 2,198	3.9%
Fremont #21 (Ft. Washakie)	$ 32,258	$ 31,542	$ 35,135	$ 36,837	$ 36,689	$ 38,645	$ 39,729	$ 46,484	$ 49,552	$ 52,299	$ 52,588	$ 289	0.6%
Fremont #24 (Shoshoni)	$ 33,677	$ 33,121	$ 37,646	$ 38,806	$ 38,384	$ 39,979	$ 40,932	$ 48,907	$ 51,247	$ 50,771	$ 50,801	$ 30	0.1%
Fremont #25 (Riverton)	$ 34,549	$ 34,914	$ 36,584	$ 36,354	$ 40,161	$ 37,702	$ 41,702	no info	$ 54,404	$ 55,137	$ 55,856	$ 719	1.3%
Fremont #38 (Arapahoe)	$ 30,325	$ 32,937	$ 37,124	$ 37,260	$ 36,672	$ 36,361	$ 36,814	$ 45,865	$ 46,539	$ 51,320	$ 51,969	$ 649	1.3%
Goshen #1 (Torrington)	$ 33,610	$ 33,910	$ 36,727	$ 37,037	$ 37,041	$ 41,365	$ 40,279	$ 49,065	$ 51,380	$ 54,640	$ 55,614	$ 974	1.8%
Hot Springs #1 (Thermopolis)	$ 32,717	$ 33,147	$ 36,734	$ 37,459	$ 39,354	$ 39,048	$ 42,335	$ 49,743	$ 51,055	$ 52,248	$ 51,875	$ (373)	-0.7%
Johnson #1 (Buffalo)	$ 33,649	$ 33,739	$ 37,765	$ 38,540	$ 38,008	$ 39,550	$ 41,687	$ 46,437	$ 48,895	$ 51,567	$ 51,783	$ 216	0.4%
Laramie #1 (Cheyenne)	$ 36,378	$ 37,110	$ 39,104	$ 40,018	$ 41,569	$ 39,110	$ 47,787	$ 54,768	$ 56,835	$ 59,248	$ 59,983	$ 735	1.2%
Laramie #2 (Pine Bluffs)	$ 31,807	$ 31,906	$ 34,287	$ 34,275	$ 34,055	$ 34,859	$ 36,307	$ 44,003	$ 46,238	$ 48,452	$ 48,888	$ 436	0.9%
Lincoln #1 (Kemmerer)	$ 35,830	$ 35,546	$ 39,492	$ 39,577	$ 38,648	$ 40,772	$ 41,224	$ 47,722	$ 44,785	$ 51,644	$ 50,113	$ (1,532)	-3.0%
Lincoln #2 (Afton)	$ 34,023	$ 34,026	$ 38,487	$ 39,218	$ 40,091	$ 42,278	$ 44,980	$ 52,606	$ 55,548	$ 56,352	$ 59,322	$ 2,970	5.3%
Natrona #1 (Casper)	$ 36,252	$ 36,569	$ 39,458	$ 40,788	$ 41,332	$ 41,967	$ 47,484	$ 54,245	$ 55,051	$ 56,427	$ 56,138	$ (289)	-0.5%
Niobrara #1 (Lusk)	$ 32,653	$ 34,011	$ 37,736	$ 39,214	$ 40,185	$ 40,308	$ 40,412	$ 44,698	$ 47,919	$ 49,013	$ 49,450	$ 437	0.9%
Park #1 (Powell)	$ 32,467	$ 32,422	$ 36,680	$ 38,980	$ 40,612	$ 42,758	$ 42,624	$ 52,762	$ 56,103	$ 58,031	$ 59,797	$ 1,766	3.0%
Park #6 (Cody)	$ 35,964	$ 36,245	$ 39,656	$ 40,546	$ 41,251	$ 41,995	$ 43,818	$ 52,964	$ 55,039	$ 56,139	$ 58,037	$ 1,898	3.4%
Park #16 (Meeteetse)	$ 30,184	$ 27,831	$ 31,713	$ 32,656	$ 32,070	$ 31,754	$ 36,453	$ 44,874	$ 46,379	$ 48,495	$ 50,200	$ 1,705	3.5%
Platte #1 (Wheatland)	$ 31,418	$ 32,446	$ 36,456	$ 37,085	$ 36,667	$ 37,127	$ 37,833	$ 43,841	$ 47,230	$ 49,071	$ 49,537	$ 466	0.9%
Platte #2 (Guernsey)	$ 30,836	$ 32,024	$ 35,486	$ 35,600	$ 36,176	$ 35,251	$ 37,430	$ 48,303	$ 50,831	$ 52,250	$ 52,524	$ 274	0.5%
Sheridan #1 (Ranchester)	$ 31,821	$ 32,297	$ 34,870	$ 34,805	$ 35,403	$ 35,403	$ 44,879	$ 50,697	$ 50,581	$ 51,682	$ 52,697	$ 1,015	2.0%
Sheridan #2 (Sheridan)	$ 34,853	$ 35,694	$ 41,200	$ 41,363	$ 42,635	$ 44,635	$ 48,346	$ 55,658	$ 58,600	$ 60,218	$ 60,871	$ 653	1.1%
Sheridan #3 (Clearmont)	$ 30,750	$ 30,213	$ 32,988	$ 35,764	$ 35,727	$ 35,776	$ 37,440	$ 43,233	$ 46,211	$ 48,950	$ 53,533	$ 4,583	9.4%
Sublette #1 (Pinedale)	$ 33,917	$ 36,529	$ 39,266	$ 40,828	$ 46,095	$ 46,263	$ 49,562	$ 50,579	$ 55,687	$ 57,898	$ 58,526	$ 628	1.1%
Sublette #9 (Big Piney)	$ 35,210	$ 35,920	$ 39,298	$ 41,159	$ 43,099	$ 44,292	$ 46,164	$ 54,707	$ 53,771	$ 54,311	$ 56,222	$ 1,911	3.5%
Sweetwater #1 (Rock Springs)	$ 36,960	$ 36,613	$ 40,309	$ 41,204	$ 40,188	$ 42,683	$ 44,122	$ 51,533	$ 53,753	$ 56,957	$ 58,735	$ 1,778	3.1%
Sweetwater #2 (Green River)	$ 37,251	$ 38,713	$ 41,369	$ 41,978	$ 43,007	$ 44,177	$ 47,577	$ 54,166	$ 55,935	$ 57,576	$ 58,123	$ 547	0.9%
Teton #1 (Jackson)	$ 33,680	$ 35,589	$ 38,362	$ 43,008	$ 44,485	$ 44,985	$ 45,473	$ 57,995	$ 59,001	$ 60,111	$ 64,916	$ 4,805	8.0%
Uinta #1 (Evanston)	$ 34,332	$ 34,989	$ 38,102	$ 38,495	$ 39,605	$ 42,409	$ 45,053	$ 51,737	$ 53,739	$ 55,011	$ 55,460	$ 449	0.8%
Uinta #4 (Mt. View)	$ 31,407	$ 32,952	$ 37,042	$ 38,233	$ 38,470	$ 40,524	$ 41,663	$ 48,518	$ 48,307	$ 51,167	$ 52,661	$ 1,494	2.9%
Uinta #6 (Lyman)	$ 33,068	$ 33,754	$ 37,572	$ 39,324	$ 40,350	$ 45,255	$ 42,563	$ 48,463	$ 50,366	$ 52,091	$ 52,644	$ 553	1.1%
Washakie #1 (Worland)	$ 32,253	$ 33,275	$ 37,850	$ 38,362	$ 38,635	$ 40,026	$ 42,695	$ 49,630	$ 54,190	$ 55,455	$ 57,342	$ 1,887	3.4%
Washakie #2 (Ten Sleep)	$ 26,522	$ 26,977	$ 27,674	$ 29,375	$ 29,455	$ 28,821	$ 32,859	$ 39,784	$ 42,580	$ 43,358	$ 43,750	$ 392	0.9%
Weston #1 (Newcastle)	$ 29,623	$ 30,909	$ 36,560	$ 37,589	$ 38,094	$ 39,721	$ 40,703	$ 45,293	$ 45,478	$ 47,459	$ 49,424	$ 1,965	4.1%
Weston #7 (Upton)	$ 31,530	$ 32,898	$ 36,141	$ 37,405	$ 38,025	$ 38,638	$ 41,943	$ 45,893	$ 48,372	$ 50,557	$ 53,131	$ 2,574	5.1%
State Total	**$ 34,478**	**$ 35,048**	**$ 38,226**	**$ 39,245**	**$ 40,006**	**$ 40,618**	**$ 43,872**	**$ 51,423**	**$ 53,527**	**$ 55,282**	**$ 56,581**		
Annual Change:		**$ 571**	**$ 3,178**	**$ 1,018**	**$ 761**	**$ 612**	**$ 3,254**	**$ 7,551**	**$ 2,104**	**$ 1,755**	**$ 1,299**		
Percent Change:		**1.65%**	**9.07%**	**2.66%**	**1.94%**	**1.53%**	**8.01%**	**17.21%**	**4.09%**	**3.28%**	**2.35%**		

Note: *Lincoln #1 average salary for SY2008-09 is estimated by advancing TEG by one year & does not take into consideration employees leaving or new employees on the schedule.*
Data Source: *Wyoming Education Association 2009-2010 Salary and Benefits Research Book for Wyoming School Districts*

Distribution	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Cities & Towns:																
Sales & Use Taxes:																
Sales Tax @ 3.0/4.0%	104,958,403	130,458,145	136,572,891	126,135,180	115,883,810	92,279,213	80,843,204	73,489,756	66,277,817	62,112,059	55,094,044	51,427,943	50,343,232	43,209,465	40,009,640	39,543,997
Sales Tax @ 1.0%	75,689,485	155,717,686	162,010,541	150,168,175	79,376,703	65,930,790	60,078,897	54,817,361	56,271,381	52,587,877	47,465,208	43,390,188	42,549,403	36,353,935	33,416,404	33,031,281
Cap Fac Sales Tax @ 1%	0	0	0	0	0	0	0	0	0	0	0	0	1,712	0	0	0
Use Tax @ 3.0/4.0%	13,400,598	27,760,956	19,715,545	17,984,702	13,392,342	9,904,665	8,455,873	7,853,063	7,187,217	6,327,832	5,964,906	5,771,545	5,573,996	5,936,452	6,249,356	5,936,278
Use Tax @ 1.0%	9,735,410	27,351,948	24,143,285	15,610,195	9,335,643	7,232,684	6,394,888	5,956,720	7,232,706	6,235,756	5,975,162	5,435,280	5,389,129	5,185,635	5,427,382	5,110,914
Cap Fac Use Tax @ 1%	0	0	0	0	0	0	0	0	0	0	0	110	0	-413	0	0
Sales Tax - Out of state	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6,476,578	6,352,102	6,263,671	6,068,788	5,468,417	5,703,790	6,279,971	6,391,248
Use Tax - Out of state	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,652,023	1,280,675	1,381,910	682,009	1,313,619	751,933	821,546	950,081
Total Sales & Use Taxes	203,783,896	341,288,735	342,442,262	309,898,252	217,988,498	175,347,352	155,772,862	142,116,900	145,097,722	134,896,301	122,144,901	112,775,863	110,639,507	97,140,797	92,204,296	90,963,799
Others:																
Federal Mineral Royalties[1]	18,562,500	18,562,500	18,562,500	18,562,500	18,562,300	18,562,500	18,562,500	18,562,500	20,840,638	19,588,385	20,145,917	19,453,362	17,949,633	19,314,250	17,408,325	19,714,570
Special Fuels Taxes	1,859,242	2,216,389	2,502,337	2,322,377	2,346,299	2,103,720	2,491,222	1,875,086	1,150,841	1,195,076	1,176,031	1,281,749	1,090,729	972,325	773,742	822,006
Gas Taxes	5,271,695	5,876,286	6,063,212	5,478,359	6,237,228	5,961,598	6,692,856	5,887,970	3,969,533	3,836,617	3,876,647	4,863,496	3,927,589	3,906,985	3,489,273	3,839,323
Severance Taxes[1]	14,715,072	14,736,265	15,410,957	16,162,432	15,754,559	15,047,650	15,004,762	15,150,797	17,930,343	35,370,306	17,683,617	11,002,025	18,662,656	16,533,704	10,738,518	18,862,573
Police Officer Retirement	0	0	0	0	0	5,500,000	0	0	372,700	372,650	372,650	609,800	609,800	609,800	609,800	609,800
Volunteer Fireman's Pension Plan	1,880,128	1,495,005	1,523,133	1,660,450	1,426,211	1,474,793	1,599,882	1,206,314	1,084,802	939,832	933,463	890,857	814,563	1,327,440	2,151,656	2,151,656
Gas Tax Refunds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,360
Cigarette Taxes	2,761,222	3,082,006	3,156,265	3,159,047	3,093,381	3,135,041	3,070,586	3,343,992	3,325,117	3,336,508	3,440,152	3,680,116	3,833,736	3,751,248	3,982,194	3,945,268
Lodging Taxes	893,285	973,197	1,040,435	929,410	807,729	709,041	700,542	596,950	595,239	538,879	523,175	438,844	392,330	428,448	404,965	414,585
Total Other Sources	45,943,144	46,941,648	48,258,839	48,274,576	48,227,707	52,494,343	48,122,350	46,623,609	49,269,213	65,178,253	48,151,652	42,220,250	47,281,036	46,844,200	39,558,473	50,389,141
Totals to Cities and Towns	249,727,040	388,230,383	390,701,101	358,172,828	266,216,205	227,841,695	203,895,212	188,740,509	194,366,935	200,074,554	170,296,553	154,996,112	157,920,544	143,984,996	131,762,769	141,352,940
Counties:																
Sales & Use Taxes:																
Sales Tax @ 3.0/4.0%	59,473,417	73,657,552	68,553,184	67,516,583	55,690,413	50,990,714	42,231,337	38,775,262	33,398,834	29,357,590	25,762,131	23,768,579	23,114,595	19,461,203	17,807,245	17,448,942
Sales Tax @ 1.0%	32,009,218	38,668,933	36,582,442	35,195,333	33,378,832	27,637,693	25,316,019	23,814,555	24,604,841	21,867,328	19,711,361	17,710,408	17,152,492	14,674,085	13,885,868	13,048,322
Cap Fac Sales Tax @ 1%	48,159,993	62,388,194	72,981,272	64,818,916	44,807,226	41,526,820	43,420,558	39,365,921	38,928,733	26,583,995	23,872,976	19,845,602	13,555,176	12,265,288	18,221,140	17,481,027
Use Tax @ 3.0/4.0%	7,246,568	9,944,170	10,291,674	8,987,850	6,246,542	5,172,098	4,468,405	4,334,540	3,528,527	2,882,613	2,714,246	2,607,969	2,452,698	2,607,838	2,861,629	2,715,403
Use Tax @ 1.0%	4,034,335	5,388,447	4,962,936	4,943,330	3,947,534	3,033,149	2,858,849	2,841,070	3,244,204	2,513,776	2,714,246	2,303,154	2,049,121	2,161,496	2,368,160	2,168,185
Cap Fac Use Tax @ 1%	5,842,471	9,121,397	11,272,791	10,128,875	4,693,600	4,565,668	4,732,026	4,183,776	4,323,755	3,567,589	2,649,446	1,834,196	1,160,467	973,717	1,557,872	1,840,988
Sales Tax - Out of state	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,342,000	2,948,208	2,823,361	2,668,006	2,334,199	2,584,240	2,858,362	2,856,127
Use Tax - Out of state	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	807,428	604,328	477,718	354,434	458,172	344,438	385,952	427,003
Total Sales & Use Taxes	156,766,002	199,168,693	204,644,299	191,590,887	148,764,147	132,926,142	123,027,194	113,315,124	112,178,322	90,325,427	80,725,485	71,092,347	62,276,920	55,072,306	59,946,228	57,985,997
Others:																
Railroad car taxes	2,863,610	2,633,248	2,598,942	2,229,377	2,443,544	2,346,195	2,401,810	2,454,830	2,303,562	2,436,606	2,003,952	1,872,173	1,694,828	1,492,808	1,193,076	952,510
Federal mineral royalties-Counties[1]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,175,276
U.S. Forest Reserve [2]	4,890,442	6,734,039	2,382,527	2,387,427	2,348,489	2,280,044	2,250,783	2,192,734	2,184,148	1,591,933	1,700,935	2,184,111	1,849,057	1,844,049	1,882,334	2,191,881
Taylor Grazing Act [2]	588,542	1,867,832	544,864	642,480	659,512	558,105	517,070	482,791	539,128	554,118	548,017	539,145	550,755	575,001	638,511	669,671
Special fuels taxes	7,436,969	8,862,511	10,006,299	9,289,508	9,385,196	9,323,598	9,964,891	7,500,345	4,603,364	4,780,304	4,704,126	5,126,998	4,362,917	3,889,299	3,094,969	3,288,023
Gas Taxes	4,744,526	5,169,863	5,565,127	4,958,649	5,719,654	5,499,712	6,050,541	5,327,298	3,572,579	3,452,955	3,488,982	4,377,147	3,657,030	3,443,775	3,140,354	3,455,368
Gas Taxes State County Road Fund[6]	4,920,249	5,394,006	5,771,243	5,142,302	5,959,120	5,699,782	6,269,973	5,289,562	4,431,124	4,700,373	4,884,509					
Severance Taxes[1]	6,168,220	6,147,028	6,371,939	6,622,295	6,487,234	6,250,805	6,131,468	6,285,187	8,136,895	13,843,706	5,708,643	3,764,675	6,172,552	6,791,921	4,598,713	7,891,716
Cigarette Taxes	360,150	385,172	406,572	350,392	321,232	337,881	493,480	485,651	451,855	497,373	551,309	630,977	636,740	608,619	517,261	432,700
Lodging Taxes	6,455,600	6,995,548	6,707,305	5,845,276	4,993,549	4,202,249	3,990,345	3,470,475	3,305,309	3,026,205	2,813,042	2,472,465	2,238,456	1,885,921	2,136,521	3,332,433
Total Other Sources	38,428,307	44,189,247	40,354,819	37,467,706	38,317,530	36,498,371	38,070,361	33,488,873	29,527,964	34,883,573	26,403,515	20,967,691	21,162,335	20,531,393	17,201,739	23,389,577
Totals to counties	195,194,309	243,357,940	244,999,118	229,058,593	187,081,677	169,424,513	161,097,555	146,803,997	141,706,286	125,209,000	107,129,000	92,060,037	83,439,254	75,603,699	77,147,967	81,375,574
Other funding sources for Local Governments:																
Coal Tax Grants [3]	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262,500	706,130
Mineral Royalty Grants[3]	39,703,222	202,096,778	98,966,909	98,966,909	15,700,000	51,700,000	6,007,430	20,991,684	25,600,000	28,900,000	20,400,000	18,307,207	14,287,008	17,391,032	23,009,740	18,264,284
Business Ready Community Grants[5]	36,125,000	39,625,000	35,258,599	35,258,599	18,300,000	18,300,000	4,200,000	4,200,000								
FMRs/Sev Taxes-State Aid County Roads	4,495,107	4,495,030	4,495,110	4,495,042	4,495,031	4,495,025	4,495,031	4,500,000	4,495,040	5,593,506	4,898,265	4,438,397	4,487,973	4,584,152	3,963,660	3,974,665
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	4,386,528	4,455,000	4,455,000	5,593,506	4,902,424	4,473,340	4,487,974	4,584,152	3,963,659	3,974,665
Joint Powers Loans [3]	1,236,768	4,000,000	413,455	2,229,520	2,700,000	1,576,756	709,385	7,257,054	3,183,310	2,061,300	1,500,000	1,541,153	2,081,390	5,754,948	2,854,370	4,198,744
Water Development Expenditures	42,491,685	32,508,539	23,621,364	39,966,378	31,574,161	17,133,900	23,971,714	27,220,183	26,853,811	23,191,766	38,586,331	38,605,210	34,270,717	40,108,990	30,427,946	34,978,545
Municipal Mineral Trust Fund Distribution[4]									41,594,811							
Direct Legislative Appropriation[7]	71,275,000	74,500,000	96,665,500	70,950,000	60,900,000	30,000,000	5,000,000									
Total Special sources	199,781,782	361,680,347	263,875,937	256,321,448	138,124,192	127,660,681	48,770,088	68,623,921	106,181,972	65,340,078	70,287,020	67,365,307	59,615,062	72,423,274	64,481,875	66,097,034
Grand Totals	644,703,131	993,268,669	899,576,156	843,552,869	591,422,074	524,926,889	413,762,855	404,168,427	442,255,193	390,623,632	347,712,572	314,421,457	300,974,860	292,011,970	273,392,612	288,825,548

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

Note: Coal tax grants and federal mineral royalty grants represent the total amount granted, water development figures are amounts actually expended, not the entire amount appropriated. In the event the entire amount granted or appopriated is not used, the unused portions revert and m re-appropriated or re-granted.

1 - Federal Mineral Royalties and Severance Taxes, beginning with FY95, to Cities & Towns, and Counties 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 2006-2010 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 - Business Ready Community Grants reflect 03/04, 05/06, 07/08, 09/10 biennial amounts granted as stated in the Agency's January 2008 BRC Grant and Loan program report, divided equally between the fiscal years in each biennium minus FY2010 budget reduction of $3,500,000.

6- Prior to 2000, these funds flowed through the Department of Transportation on the behalf of the counties, however in 2000 they started flowing directly to the Counties.

7- FY 2010 includes a 5% budget reduction

Department of Transportation Funding Summary and Explanation

	Actual FY 02	Actual FY 03	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Actual FY10
Fuel tax/User fees	$127,582,532	$113,316,348	$119,849,906	$120,674,100	$129,916,821	$144,881,195	$139,013,516	$143,896,661	$136,188,400
Sev Tax/FMR's	$52,323,710	$73,184,000	$73,184,000	$73,184,000	$73,184,000	$73,184,000	$73,184,000	$73,184,000	$73,184,000
Federal Aid Funds	$201,815,525	$205,064,760	$198,173,845	$231,180,659	$231,882,994	$240,682,399	$251,627,335	$412,507,984	$276,591,588
Total	**$381,721,767**	**$391,565,108**	**$391,207,751**	**$425,038,759**	**$434,983,815**	**$458,747,594**	**$463,824,851**	**$629,588,645**	**$485,963,988**

General Funds WYDOT Transportation	Actual FY 02	Actual FY 03	Actual FY04	Actual FY05	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Actual FY10
Aeronautics Administration	$0	$0	$0	$0	$72,000	$0	$0	$0	$0
Surface Transportation	$0	$0	$0	$11,100,000	$75,000,000	$95,000,000	$190,000,000	$0	$50,000,000
Sub-Total WYDOT Surface Transportation	$0	$0	$0	$11,100,000	$75,072,000	$95,000,000	$190,000,000	$0	$50,000,000
General Funds Local Governments									
Airports	$0	$0	$0	$6,215,000	$7,940,419	$10,000,000	$13,502,011	$7,000,000	$13,503,711
WyoLink	$0	$0	$0	$7,172,671	$35,111,340	$0	$12,030,000	$0	$2,545,000
Verisol (Motor Vehicle Insurance Verification Sys.)	$0	$0	$0	$0	$0	$250,000	$0	$0	$0
Local Transit	$0	$0	$0	$1,000,000	$0	$0	$0	$1,750,000	$0
Rotomilled Asphalt Pavements for County Roads	$0	$0	$0	$0	$0	$3,000,000	$3,000,000	$0	$0
Industrial Road Program for County Roads	$0	$0	$0	$0	$0	$2,000,000	$7,000,000	$0	$0
Sub-Total General Funds Local Governments	$0	$0	$0	$14,387,671	$43,051,759	$15,250,000	$35,532,011	$8,750,000	$16,048,711
Total General Funds	$0	$0	$0	**$25,487,671**	**$118,123,759**	**$110,250,000**	**$225,532,011**	**$8,750,000**	**$66,048,711**

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. The federal aid figures 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. All projections are based on October 2008 CREG estimates.
7. Governor's Supplemental Budget Recommendations of $52,151,981 for Surface Transportation and $2,000,000 for Airport Air Service Enhancements.
8. The increase in FY2009 Federal Aid Funds was due to American Recovery and Reinvestment Act (ARRA) stimulus funding.

Fuel taxes:	**Total Generated for FY11**
$0.01/gallon with exemptions:	$7,100,000
$0.01/gallon without exemptions:	$12,200,000

Based on FY2011 Estimated Revenue Estimates

Federal/State matching share for construction:

Category:	Split:	
Interstate	92.76/7.24	
National Highway System	90.49/9.51	
Surface Transportation	90/10	
Bridge	80/20	
Congestion	90/10	
High Priority	80/20	
Equity Bonus	90/10	(was 80/20 previously)

Mineral Tax History & Incentives*

1969 through 2010

Year	Chapter	Explanation
1969	193	Imposed the first severance tax on gold, silver & other precious metals, soda, saline, coal, trona, uranium, bentonite, petroleum or other crude mineral oil or natural gas or other valuable deposit (1% rate based on property tax valuation)
1974	HJR2 A	Created the Permanent Wyoming Mineral Trust Fund (PWMTF); 1.5% severance tax on coal, oil, natural gas, oil shale & such other minerals as designated by the Legislature deposited in the PWMTF
1974	19	Increased severance tax rate to 3% on trona, coal, other fossil fuel minerals, & oil, natural gas & oil shale
1975	125	Increased severance tax rate to 4% on trona, coal, oil, natural gas & oil shale (2% severance tax rate remained on uranium, bentonite, gold, silver, or other precious metals, soda & saline)
1975	120	Imposed a coal impact severance tax on a graduated scale (1974 - .4%; 1975 - .8%; 1976 - 1.2%; 1977 - 1.6%; 1978 & after - 2%) until $120M collected
1977	189	Increased severance tax on coal by 1.6% for CY 77 & 2% for CY 78 until $160M collected; increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund; increased severance tax on coal by .5% to PWMTF; effective 1/1/78[1] (total 10.1%); increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until $250M collected; effective 1/1/78
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
1983	**173**	**Decreased severance tax on underground coal by 3.25% to 7.25%**

*Mineral tax incentives are displayed in bold type.

Year	Chapter	Explanation
1985	**182**	**Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989**
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1987	**97**	**Coal Equity Tax Act of 1987 - limited severance tax to $.80/ton on high-cost coal**
1987	**29**	**Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax**
1987	**241**	**Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)**
1988	**93**	**Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants**
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Budget reserve account diversion of severance taxes begun
1989	**35**	**Extended Coal Tax Equity Act to 1991 (3/31/91)**
1989	**172**	**Exempted coal used in processing from property & severance taxes**
1989	**287**	**Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax**
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	**144**	**Decreased severance tax on uranium from 4% to 2%**
1990	**22**	**Extended 1.5% severance tax on collection wells to 1/1/95**

Year	Chapter	Explanation
1990	13	Budget reserve account diversion extended through 6/30/92
1991	**13**	**Coal Tax Equity Act extended through 3/31/95**
1991	**237**	**Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)**
1991	**239**	**Exempted specified underground mining equipment from property tax**
1991	**42**	**Exempted uranium from 4% severance tax as long as price under $17/pound**
1991	**139**	**Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)**
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1993	**167**	**Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil $25/bbl; gas $2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)**
1994	6	Extended budget reserve account diversion to 6/30/96
1995	**141**	**Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)**
1995	**48**	**Coal Tax Equity Act extended through 3/15/99**
1995	**55**	**Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF**
1995	59	Budget reserve account diversion extended 6/30/2000
1995	**76**	**Extended tertiary production 2% exemption through 12/31/96 (4% total)**
1995	**104**	**Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from $17 to $14/pound**
1995	**74**	**Extended 1.5% severance tax for collection wells through 1/1/99**
1995	**75**	**Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98**
1997	**171**	**Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)**
1997	**72**	**Extended tertiary production 2% exemption to March, 2001 (4% total)**
1998	**16**	**Specified collection well property tax exemption applied to production for CY 94**
1998	**47**	**Extended reduced severance tax rate on oil/gas**

Year	Chapter	Explanation
		wells drilled (new production) through 3/31/2003 (2% total)
1998	**48**	**Extended uranium tax severance tax exemption through 3/31/2003**
1999	**64**	**Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from $.80 to $.60**
1999	**168**	**Oil Producers Recovery Act - reduced severance tax on oil from 6% to 4% (if oil price exceeds $20/barrel the tax returns to 6%); granted sales tax exemption for sales of power to person engaged in oil extraction**
1999	121	Budget reserve account diversion extended from 6/30/2000 to 6/30/2004
2000	**4**	**Repeal of the Oil Producers Recovery Act of 1999 (severance tax on oil returned from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)**
2000	99	Removed certain shallow gas wells (like coalbed methane) less than 2,000 feet in depth from the 4% severance tax reduction in W.S. 39-14-205(f) (granted by 1993 Wyo. Sess. Laws Ch. 167) so they will be taxed at full 6% severance tax
2001	N/A	No significant bills affecting mineral taxation
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account
2003	24	Changes the industry factor for trona valuation to 32.5%
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)
2003	**105**	**Extended uranium tax severance tax exemption through 3/31/2009**
2003	**130**	**Extended tertiary production 2% exemption to March, 2008 (4% total), provided the price**

Year	Chapter	Explanation
		received by the producer is less than $27.50 per barrel
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation

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