

2017 BUDGET FISCAL DATA BOOK



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**PREPARED: DECEMBER 2016
BY THE WYOMING LEGISLATIVE SERVICE OFFICE**



WYOMING LEGISLATIVE SERVICE OFFICE

Memorandum

DATE December 15, 2016

TO Members, 65th Wyoming Legislature

FROM LSO Budget/Fiscal Section

SUBJECT 2017 Budget Fiscal Data Book

This book is intended to provide a range of fiscal and budget data in a condensed format. It is not intended to be a substitute for detailed analysis of any single component of the state's finances. The information provided here is primarily historical, but does contain data on the FY 2017-2018 budget, current through the 2016 Legislative Session.

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

REVENUE FORECAST PROCESS

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. The Legislature codified the broad definition of CREG in the 2016 Budget Session (2016 Wyoming Session Laws, Chapter 118; W.S. 9-2-1002(a)(xxi)). Prior to the formation of CREG, the two branches of government produced and used separate revenue estimates. As would be expected in such a structure, disparity between estimates arose, and time that could have been focused on governmental spending levels was instead often centered on the revenue estimates themselves. Among the purposes of the CREG formation was the reduction of those revenue arguments.

CREG is composed of members from various professional fields and governmental organizations. Legislative Service Office's (LSO) Budget/Fiscal Administrator and the Administrator of the Division of Economic Analysis within the Department of Administration and Information currently 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, Director of the Department of Revenue, a University of Wyoming (UW) Economics Professor and UW Administrator, as well as representatives from the State Auditor's Office, 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 publish forecasts of 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.

Following the traditional calendar for meetings, 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. All members of CREG are advised of and welcome to participate in the minerals subgroup. The entire CREG group meets in early October to review the minerals subgroup's valuation estimates and to forecast the balance of the revenue components. 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 considering state agency budgets.

If necessary, the October CREG forecasts are revised in January, the only other regularly scheduled meeting of the group. An official CREG report is issued after the January meeting that contains the revised projections, if revisions were made. The January meeting takes advantage of the most current actual data and thereby ensures the near-term forecasts are 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 spiked, resulting in increased, short-term mineral revenues. In cases such as these, a special report is issued outlining the content of the meeting and any revisions that were made to the forecasts.

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

CREG REPORT

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

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

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

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

OTHER REVENUES

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

Summary Matrix of Major Revenue Sources (for FY2017-2018 Biennium)

	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	X			
Budget Reserve Account (BRA)	X		X					X				
Spending Policy Reserve Accounts (SPRA)					X							
One Percent Severance Tax Account			X									
Education												
School Foundation Program (SFP)	X				X						X	
School Capital Construction Account (SCCA)	X	X		X								
University of Wyoming (UW)	X			X	X							
Community Colleges		X										X
Local School Districts												X
Infrastructure/Other												
Highway Fund		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							X		
Special Districts												X
Permanent Accounts												
Permanent Wyoming Mineral Trust Fund (PWMTF)			X		X*							
Permanent Land Fund (Common School Acct)				X	X*							

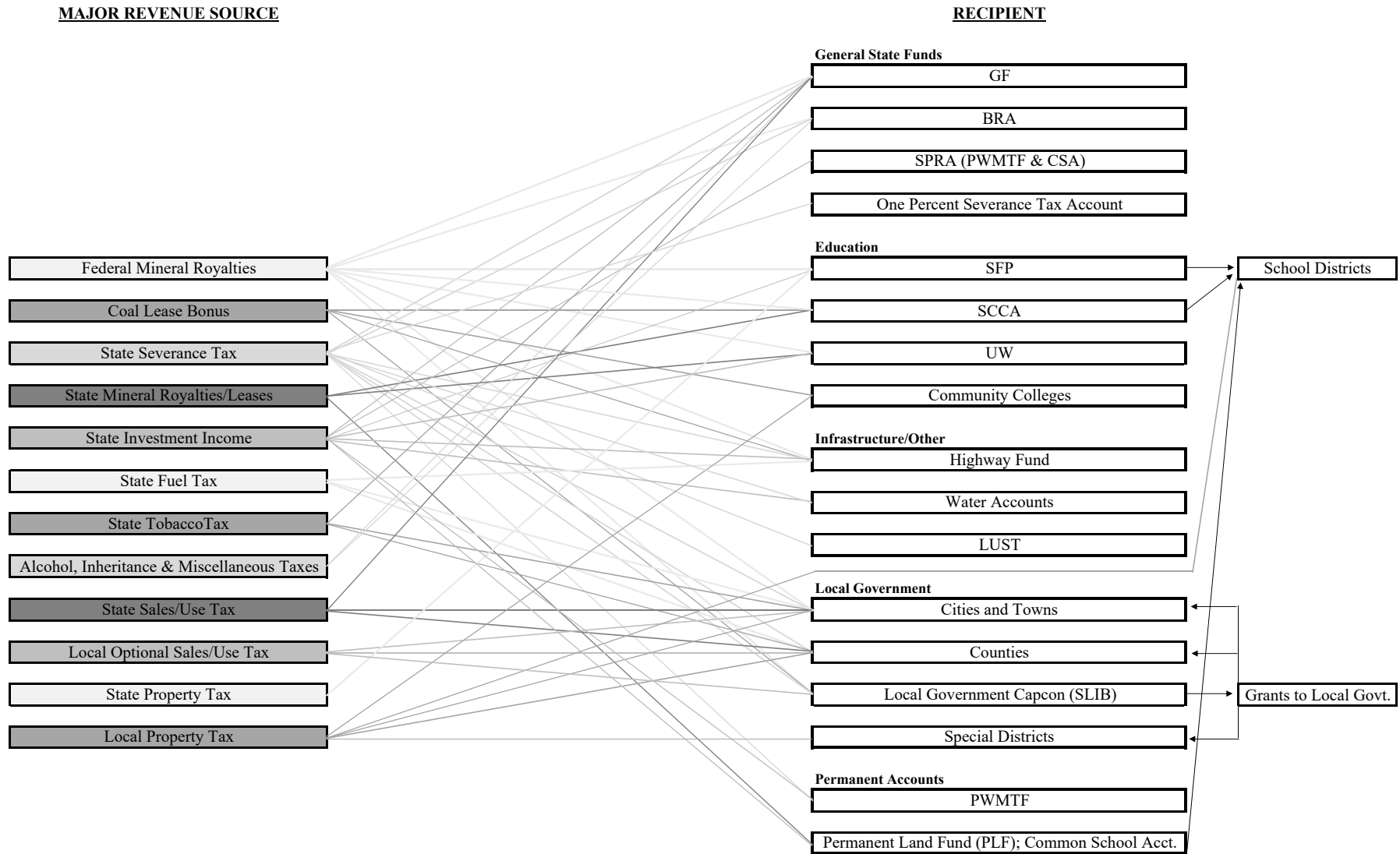
Notes:

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 by Recipient (for FY2017-2018 Biennium)

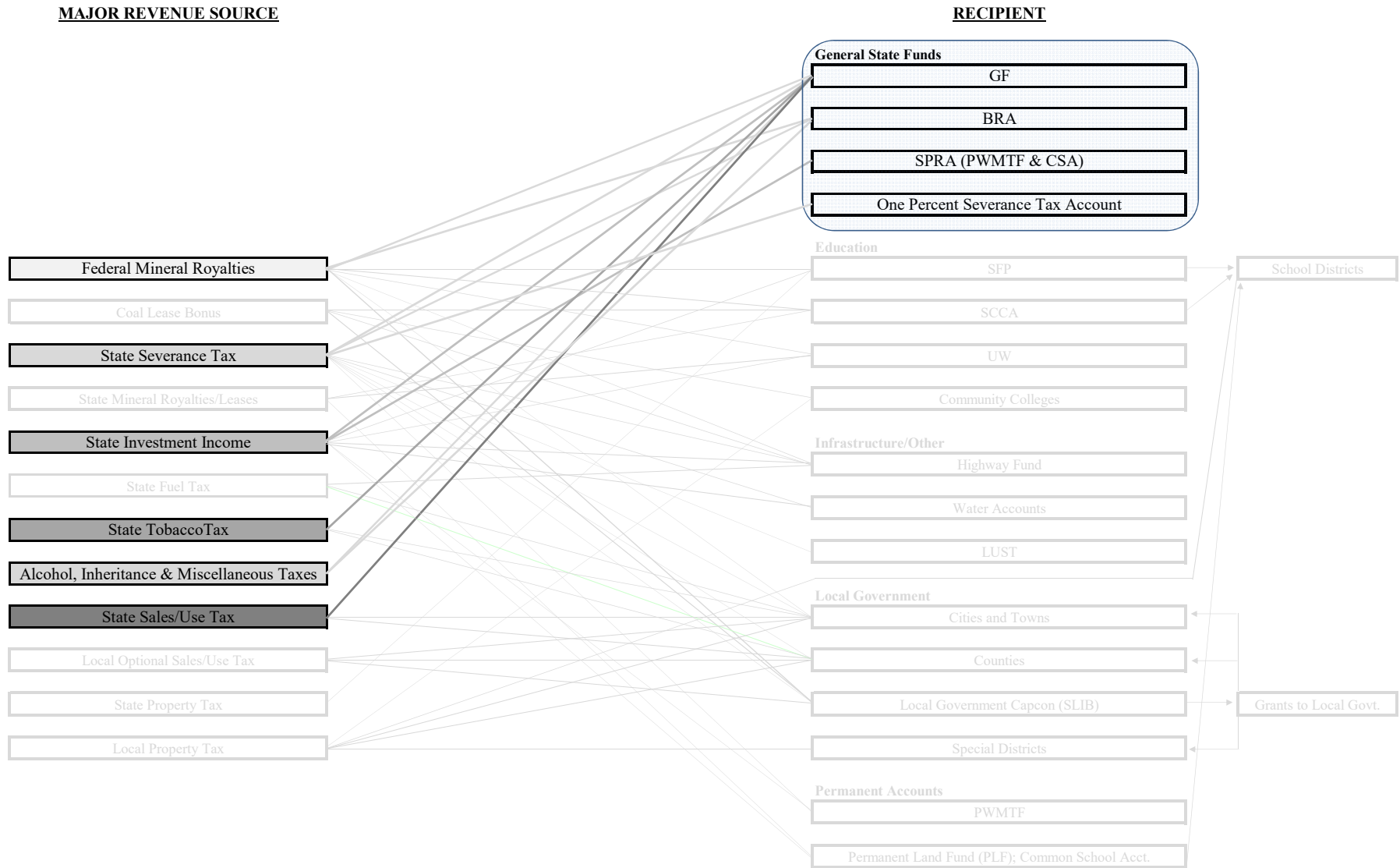


Notes:

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 - 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

Summary Flow Chart of Major Revenue Sources by Recipient: (for FY2017-2018 Biennium)

Traditional State Funds

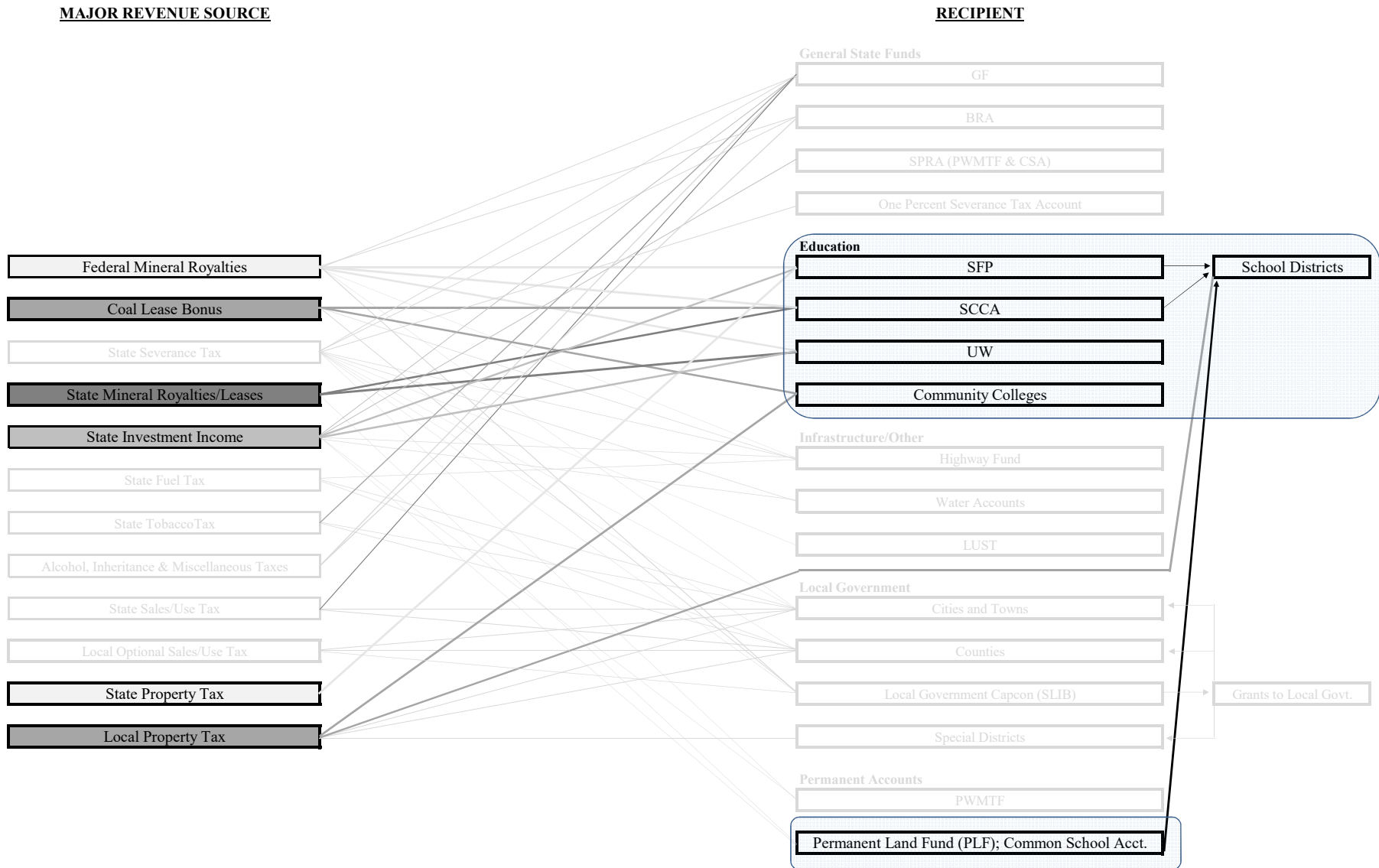


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Summary Flow Chart of Major Revenue Sources by Recipient: (for FY2017-2018 Biennium)

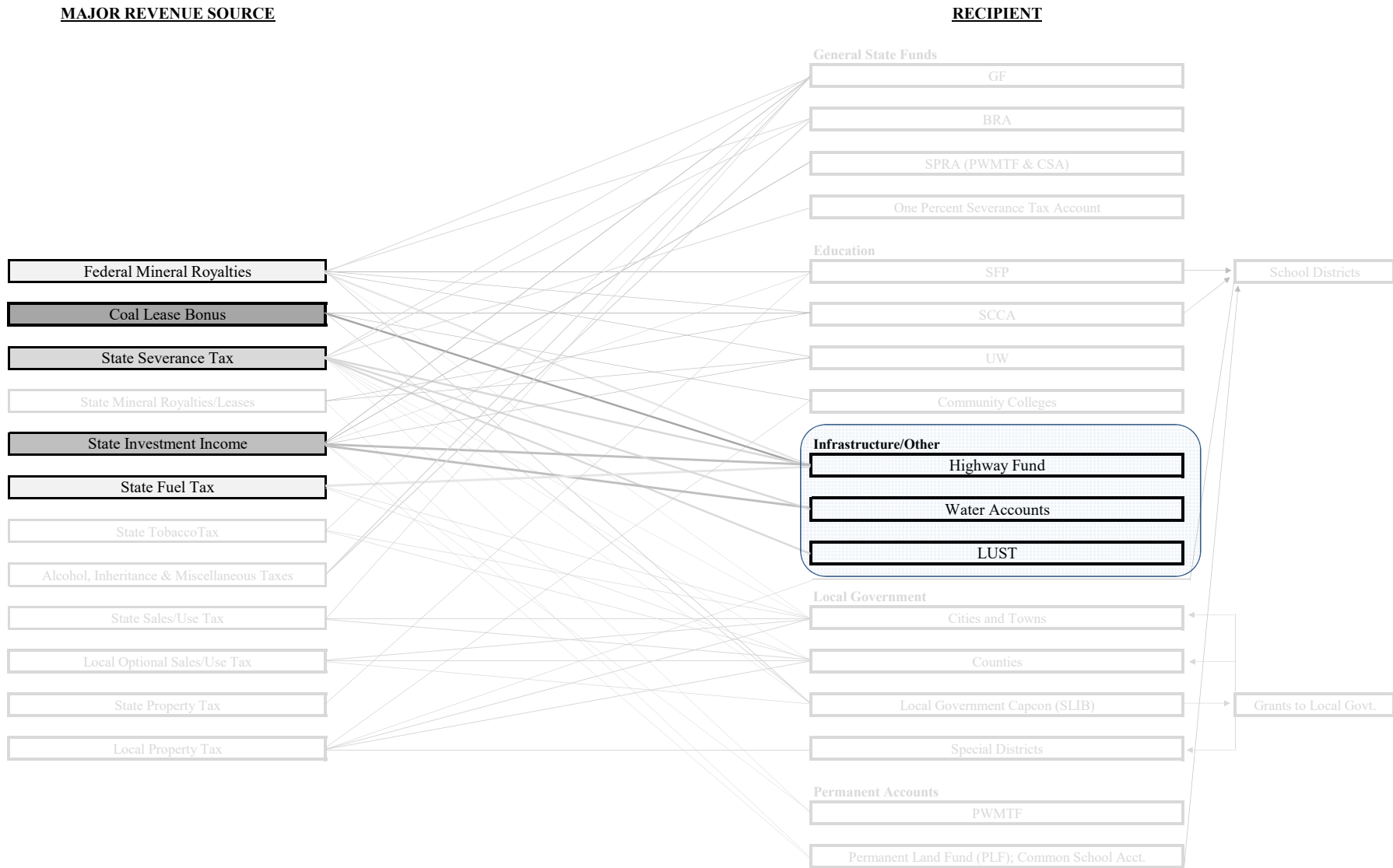
Education



Notes:

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 - Federal funds (Some Federal funds flow directly to local entities; others flow through state agencies. All have been omitted from this illustration.)
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 - Unemployment insurance and worker's compensation
 - Tobacco settlement revenues (these are presented separately on page 21)
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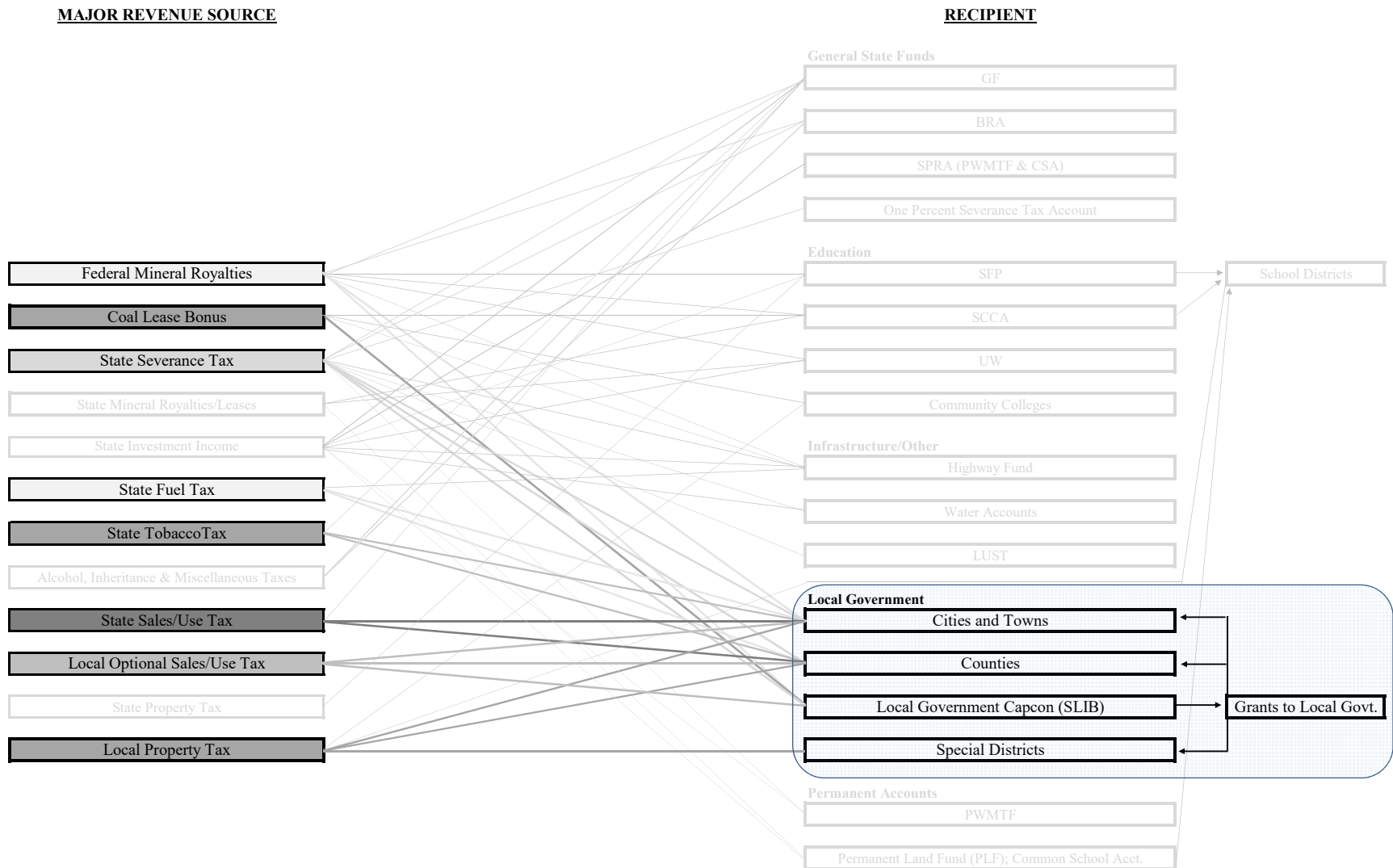
Summary Flow Chart of Major Revenue Sources by Recipient: (for FY2017-2018 Biennium)
Infrastructure/Other



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.)
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 - Unemployment insurance and worker's compensation
 - Tobacco settlement revenues (these are presented separately on page 21)
- 2) SLIB = State Loan and Investment Board

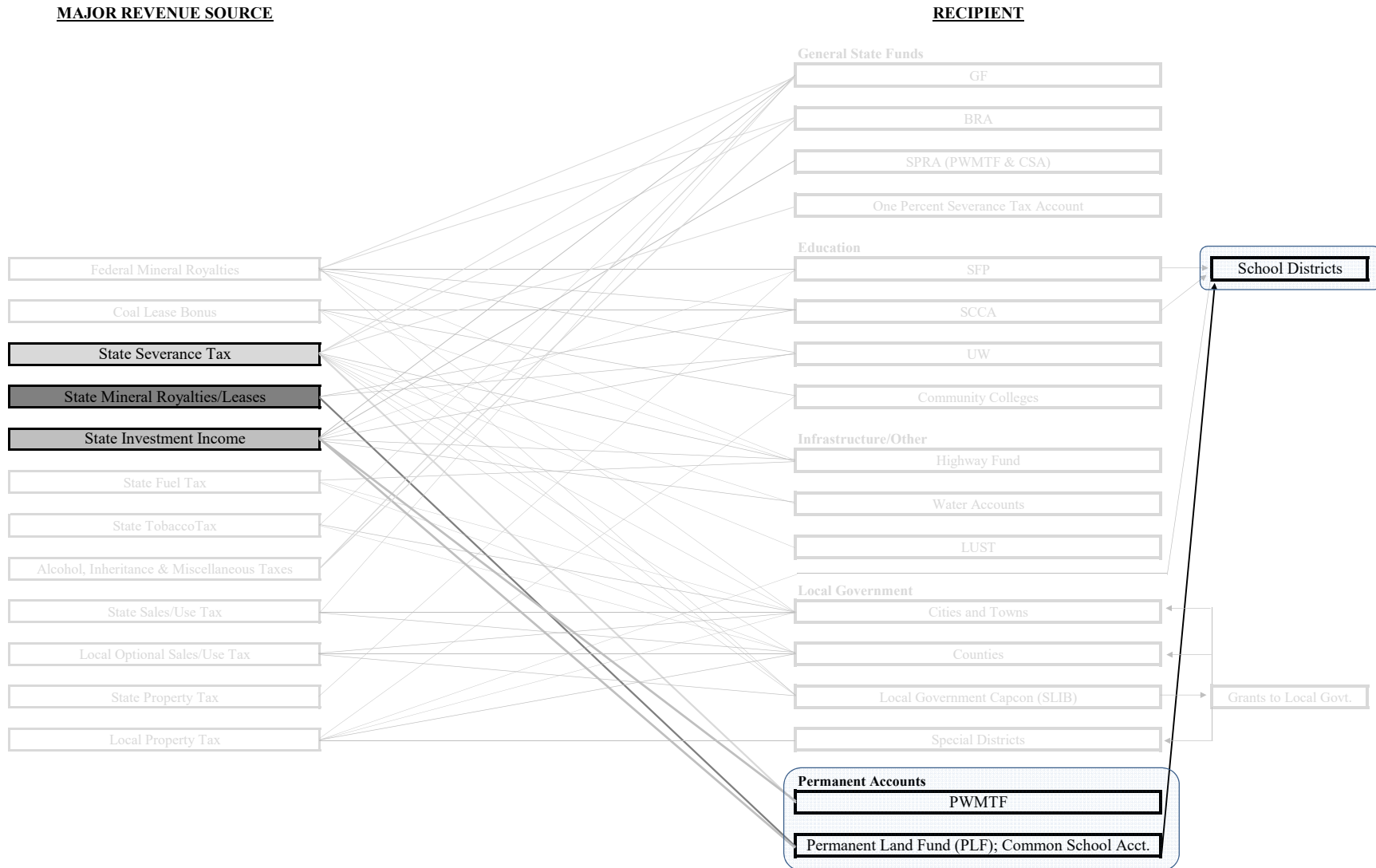
Summary Flow Chart of Major Revenue Sources by Recipient: (for FY2017-2018 Biennium)
Local Government



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 illustration.)
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 - Unemployment insurance and worker's compensation
 - Tobacco settlement revenues (these are presented separately on page 21)
- SLIB = State Loan and Investment Board

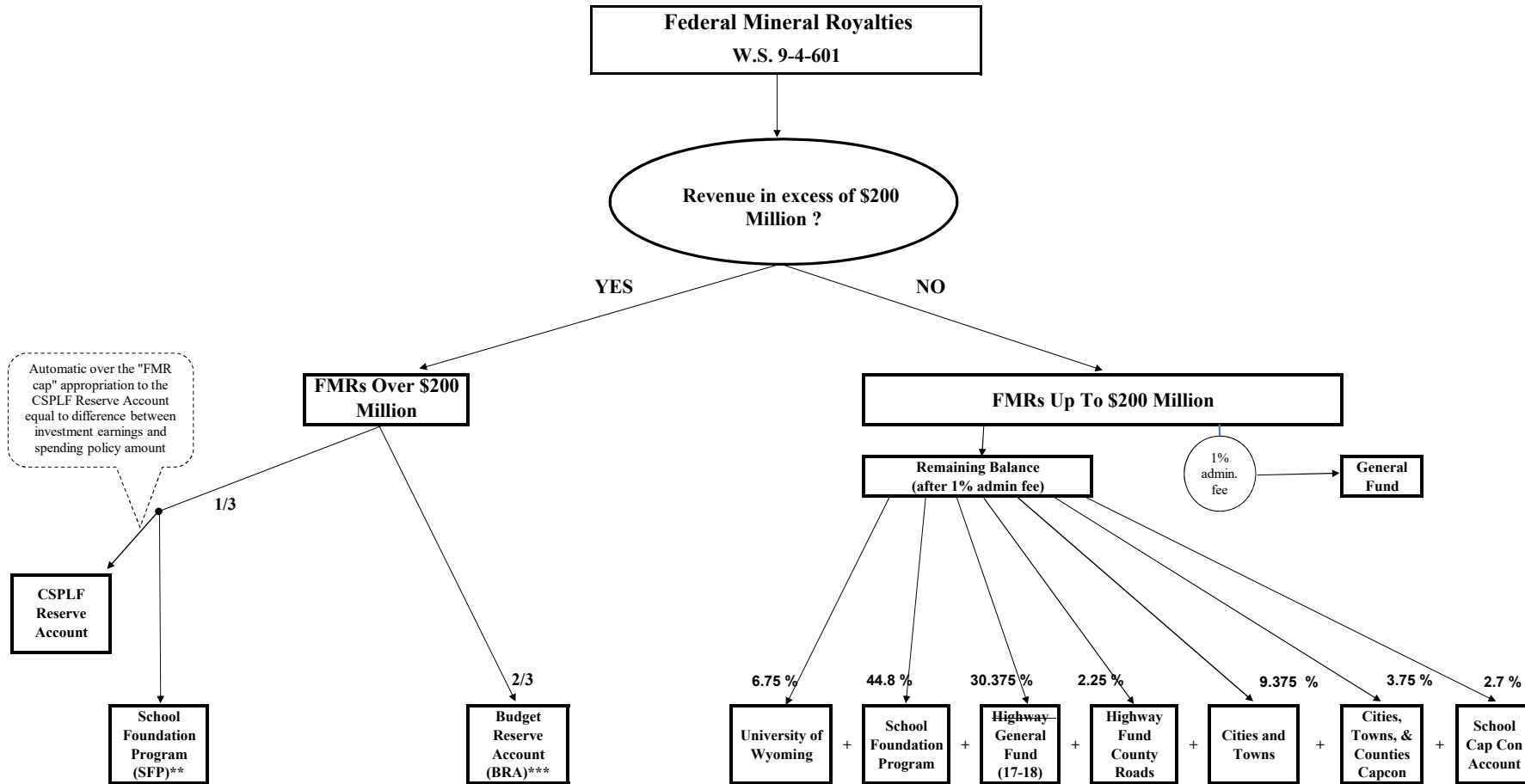
Summary Flow Chart of Major Revenue Sources by Recipient: (for FY2017-2018 Biennium)
Permanent Accounts



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
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Distribution of Federal Mineral Royalties (FMRs)*



Notes:

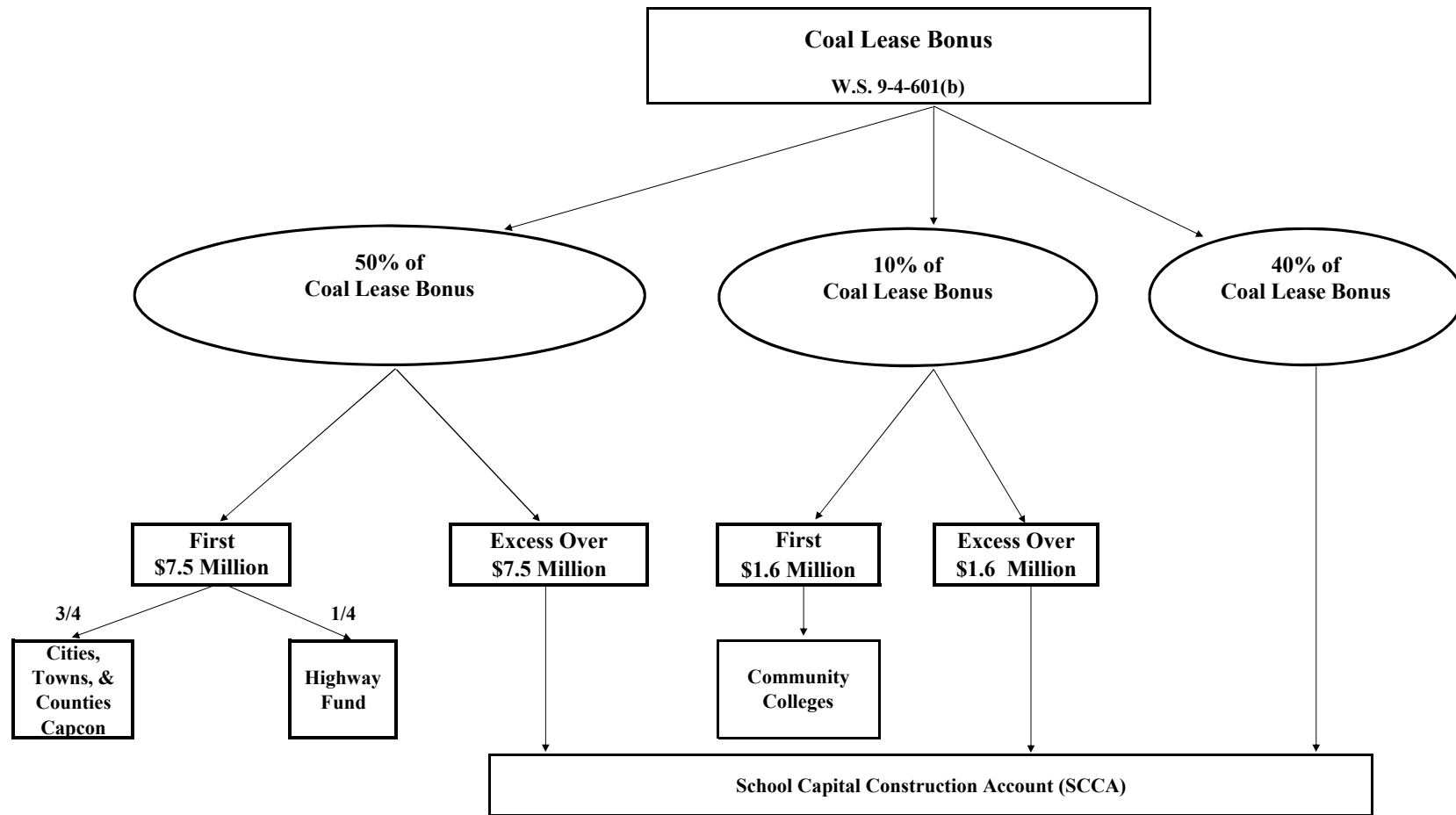
* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2011.

** Statute allows payments from FMRs to the Hathaway Student Scholarship and Excellence in Higher Education Endowment accounts until these accounts' balances reach certain levels. Currently, these accounts' balances are above the statutory threshold (\$400,000,000 for Hathaway Student Scholarship Endowment and \$105,000,000 for the Excellence in Higher Education Endowment) and payments are not currently necessary.

*** From amounts directed to the Budget Reserve Account, up to \$18,000,000 annually may be used to service revenue bond payments pursuant to 9-4-1003(d).

**** For FY17 and FY18 Highway Fund Federal Mineral Royalties have been diverted to the General Fund.

Distribution of Coal Lease Bonuses*

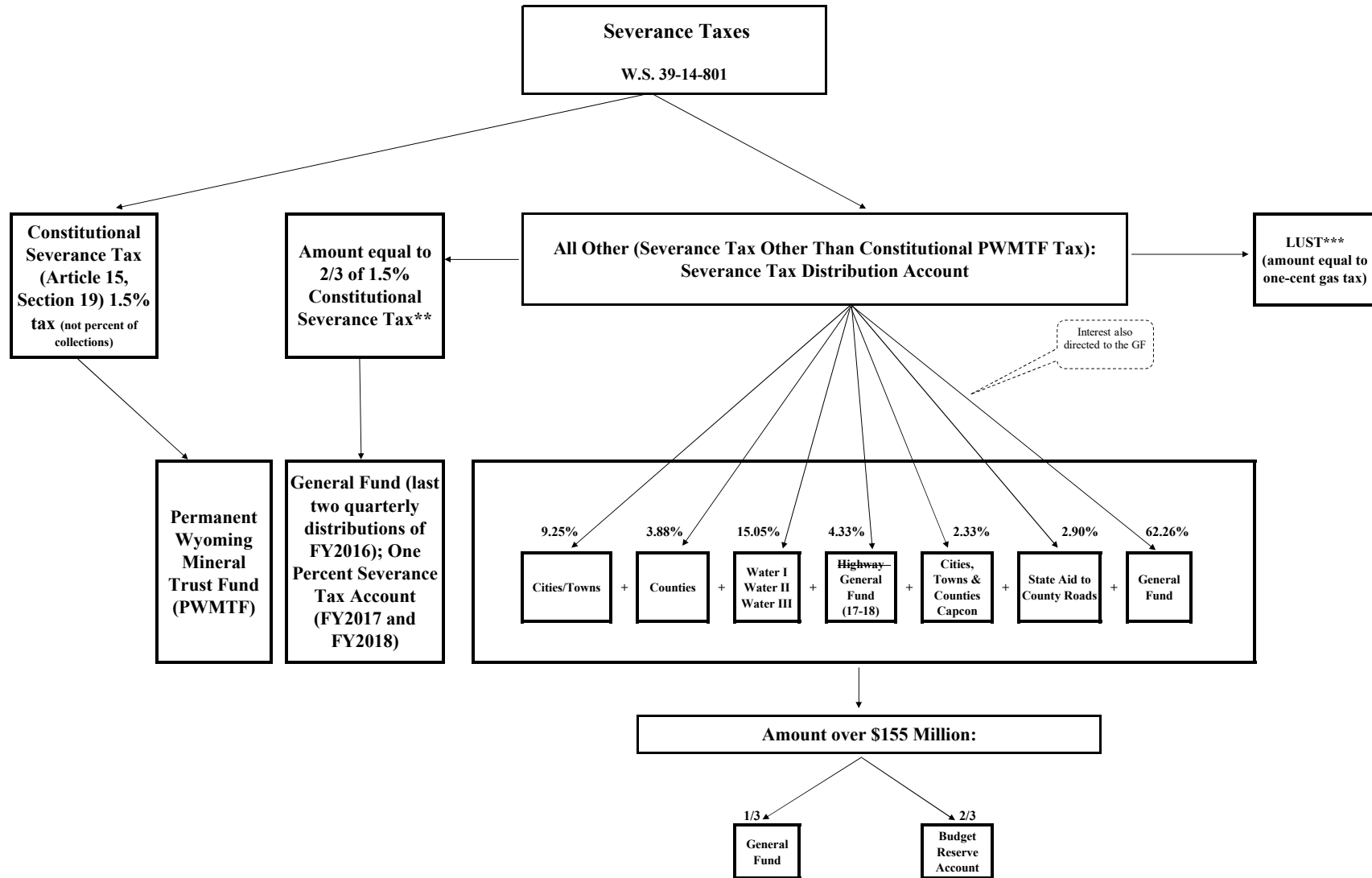


Note:

* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2016.

NOTE: for FY18 all sequestered coal lease bonus revenues will be directed to the School Capital Construction Account pursuant to 2016 Session Laws, Ch. 31, Sec. 331.

Distribution of Severance Taxes*



Notes:

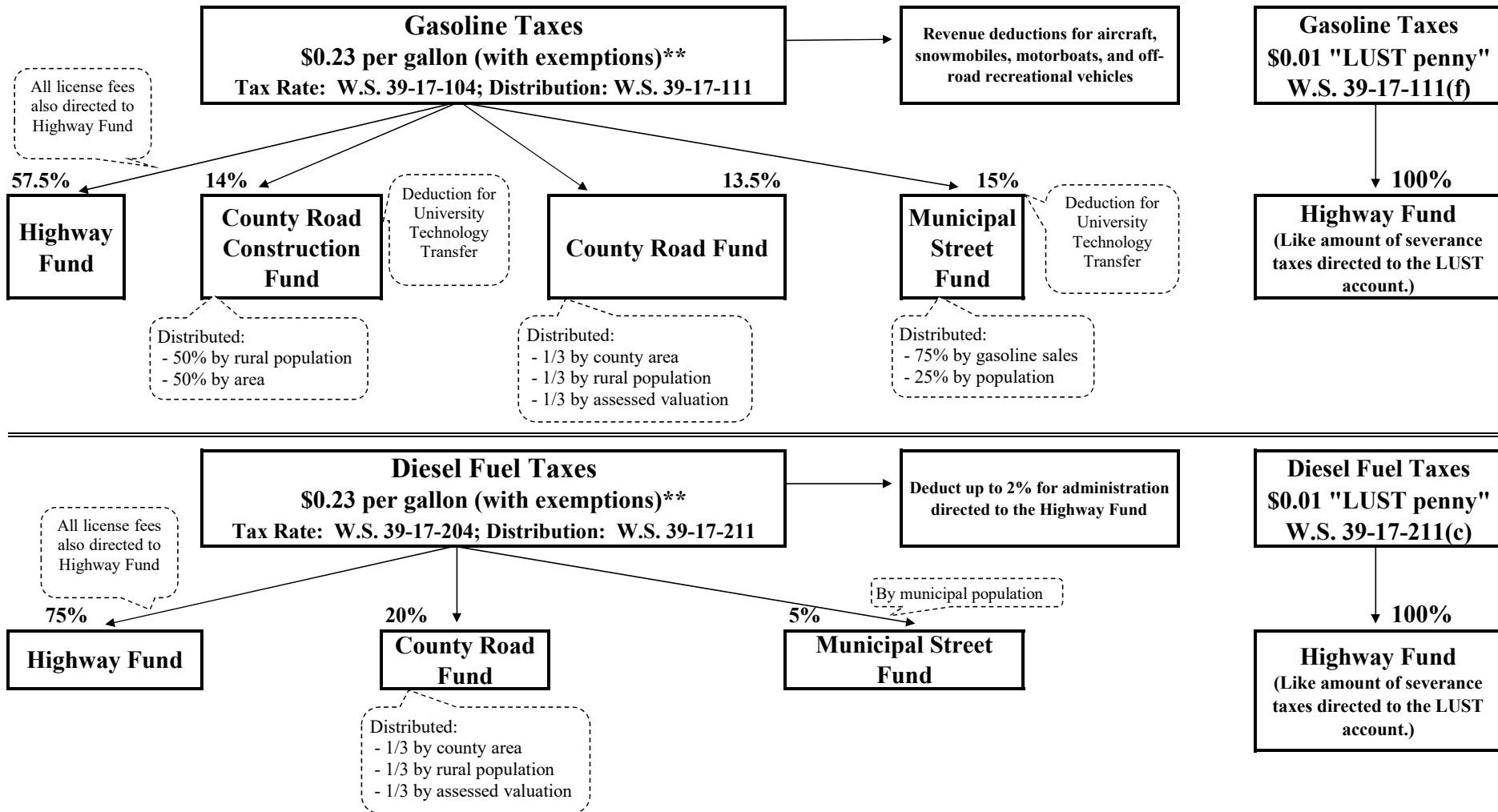
* Current as of the effective date of the most recent changes to the noted statute(s): March 15, 2016.

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

***LUST-Leaking Underground Storage Tank Program.

**** For FY17 and FY18 Highway Fund Severance Taxes have been diverted to the General Fund.

Distribution of Revenue by Source: Fuel Taxes*

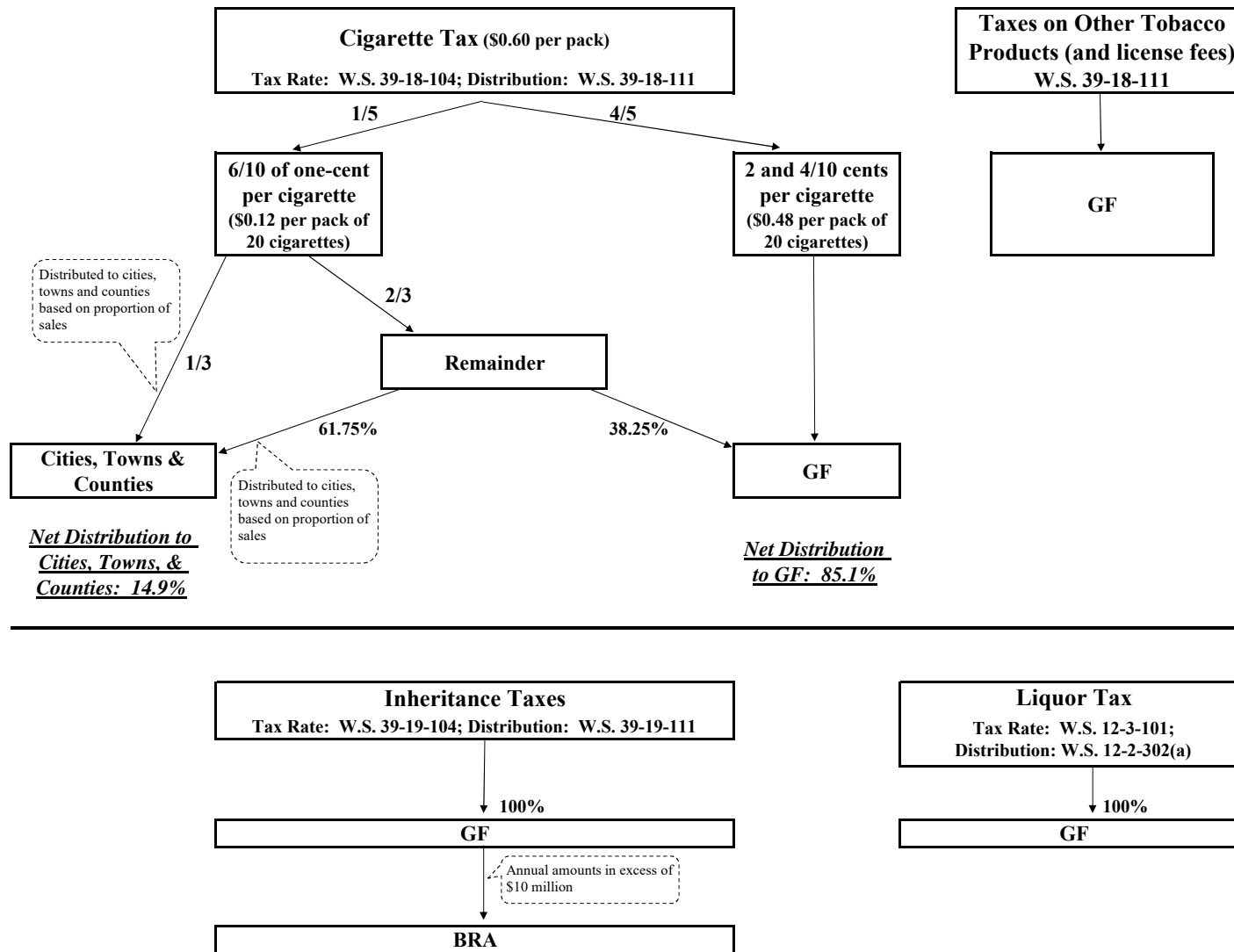


Notes:

* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2013.

** The Legislature directed the Wyoming Department of Transportation to separately account for the ten cent fuel tax increase (from \$0.13 to \$0.23) effective July 1, 2013 through June 30, 2014 and the funds attributable to the ten cent increase shall only be used to maintain the state highway system in its existing state at the time the tax increase was passed.

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



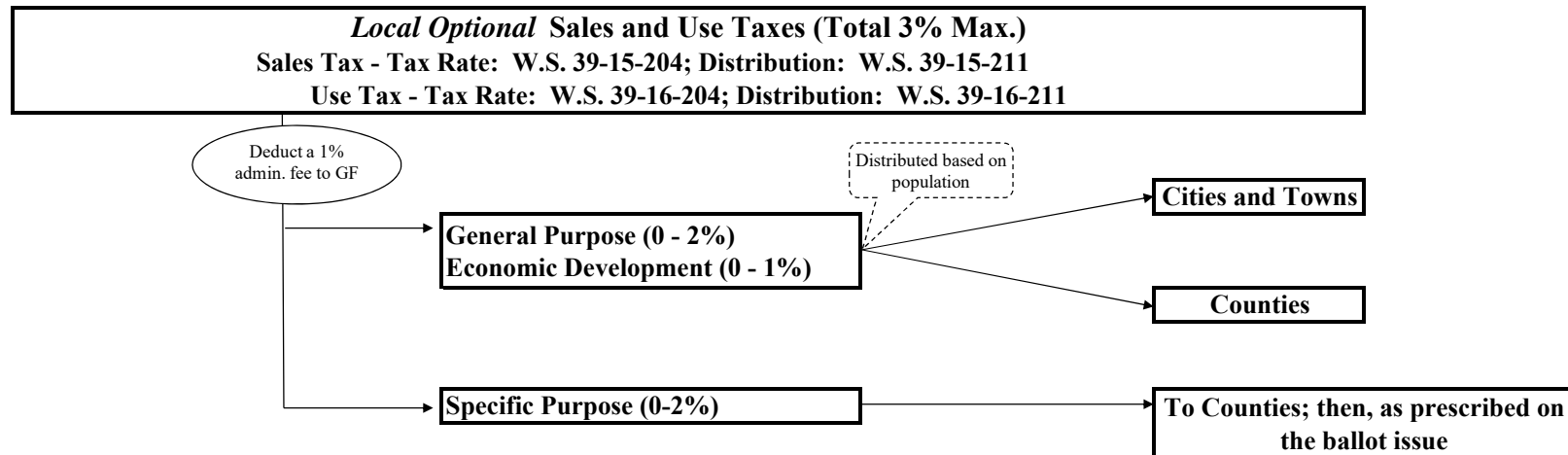
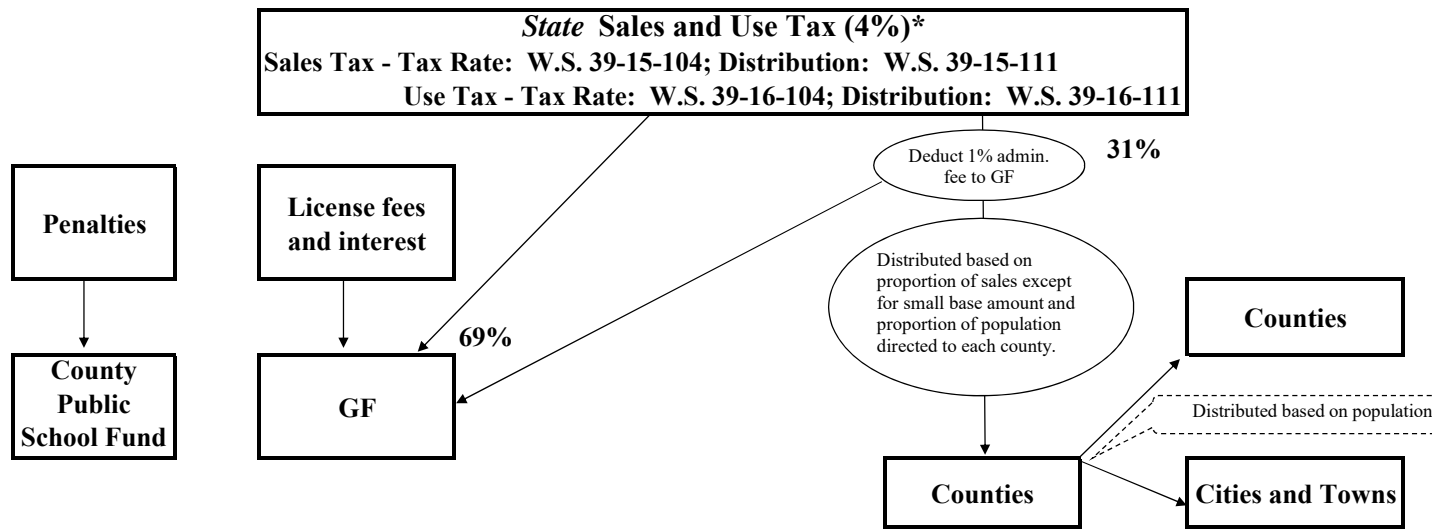
Notes:

* Current as of the effective date of the most recent changes to the noted statute(s): Tax rate, July 1, 2009; Distribution, July 1, 2005.

** Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2001.

*** Current as of the effective date of the most recent changes to the noted statute(s): Tax rate, July 1, 2011; Distribution, July 1, 2005.

Distribution of Revenue by Source: Sales and Use Taxes

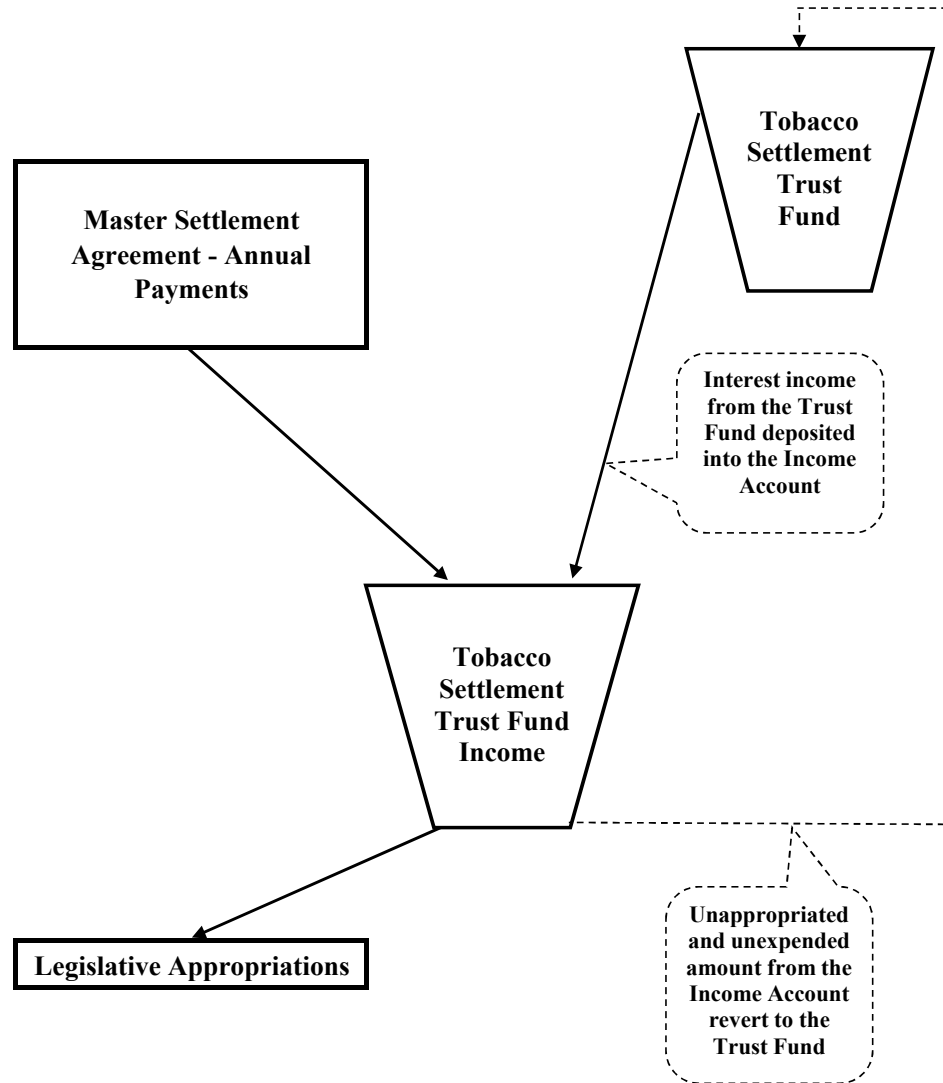


Notes:

* In FY03 and FY04, distribution percentages for the 4% State sales and use taxes were 70.5% to GF and 29.5% to local governments. Before FY03, distribution percentages were 72.0% to GF and 28.0% to local governments. Currently the distribution percentages are 69% to the GF and 31% to local governments.

- 1) Distribution of lodging taxes (from 0-4%), and resort districts (0-3%) are excluded.
- 2) Distribution related to impact assistance payments and other special considerations are also excluded.

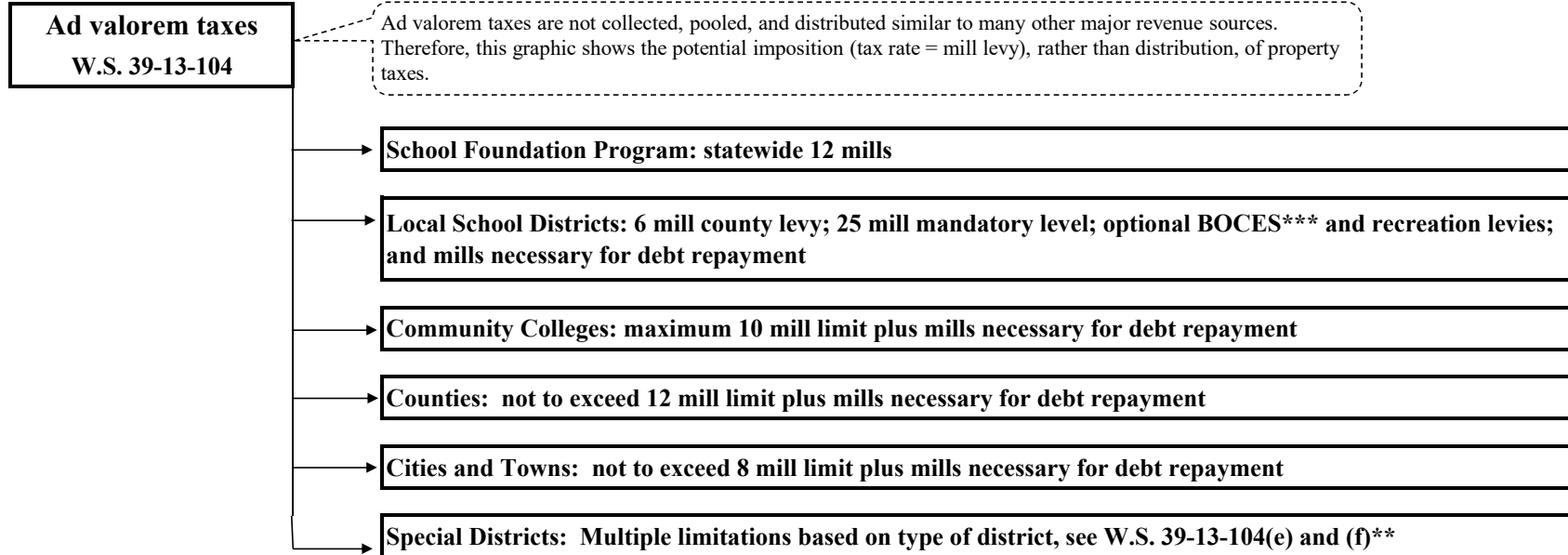
Flow Chart: Tobacco Settlement Account (W.S. 9-4-1203)



Note:

* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2005.

Imposition of Revenue by Source: Ad Valorem Taxes*

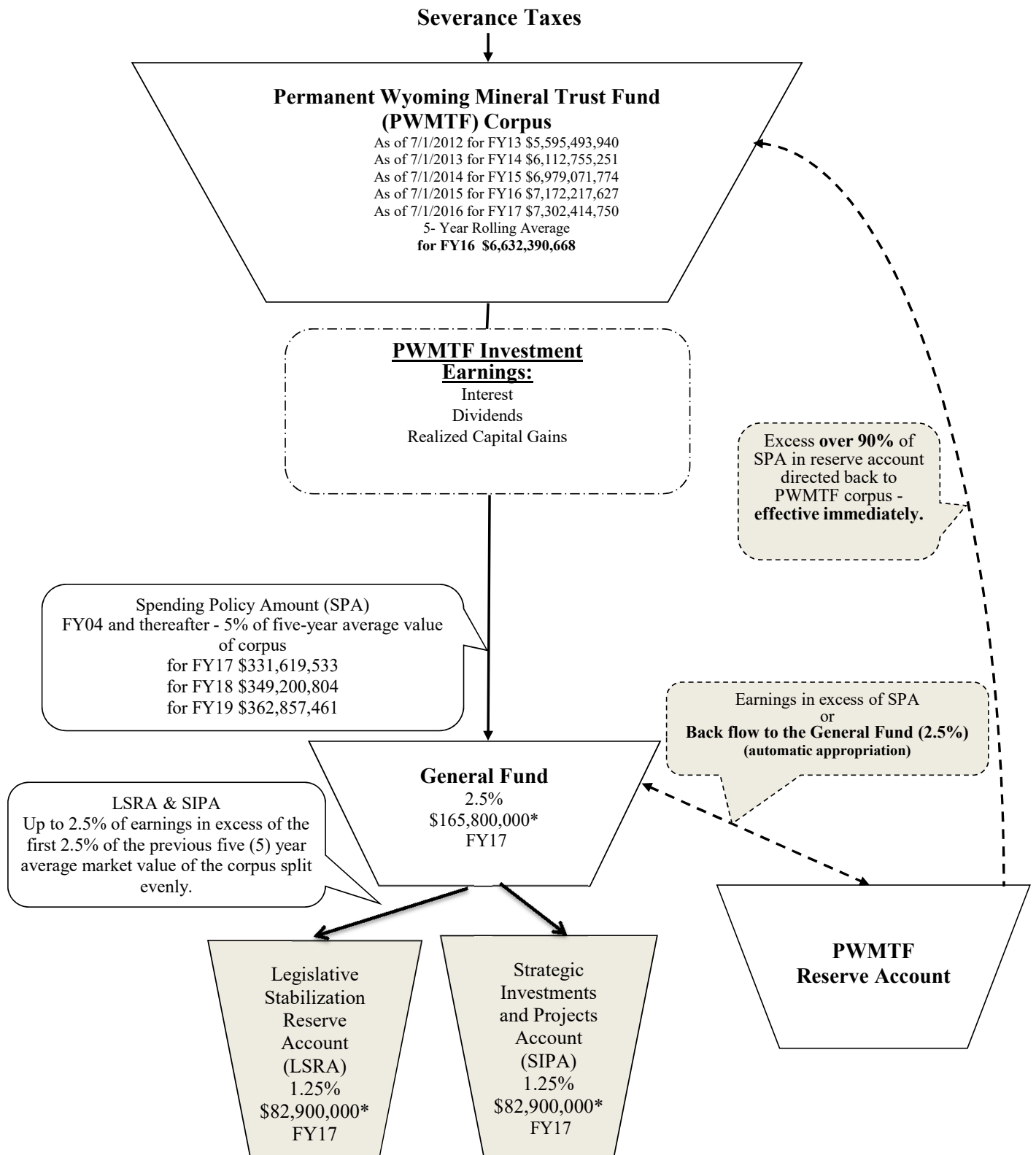


Notes:

* Current as of the effective date of the most recent changes to the noted statute(s): July 1, 2009.

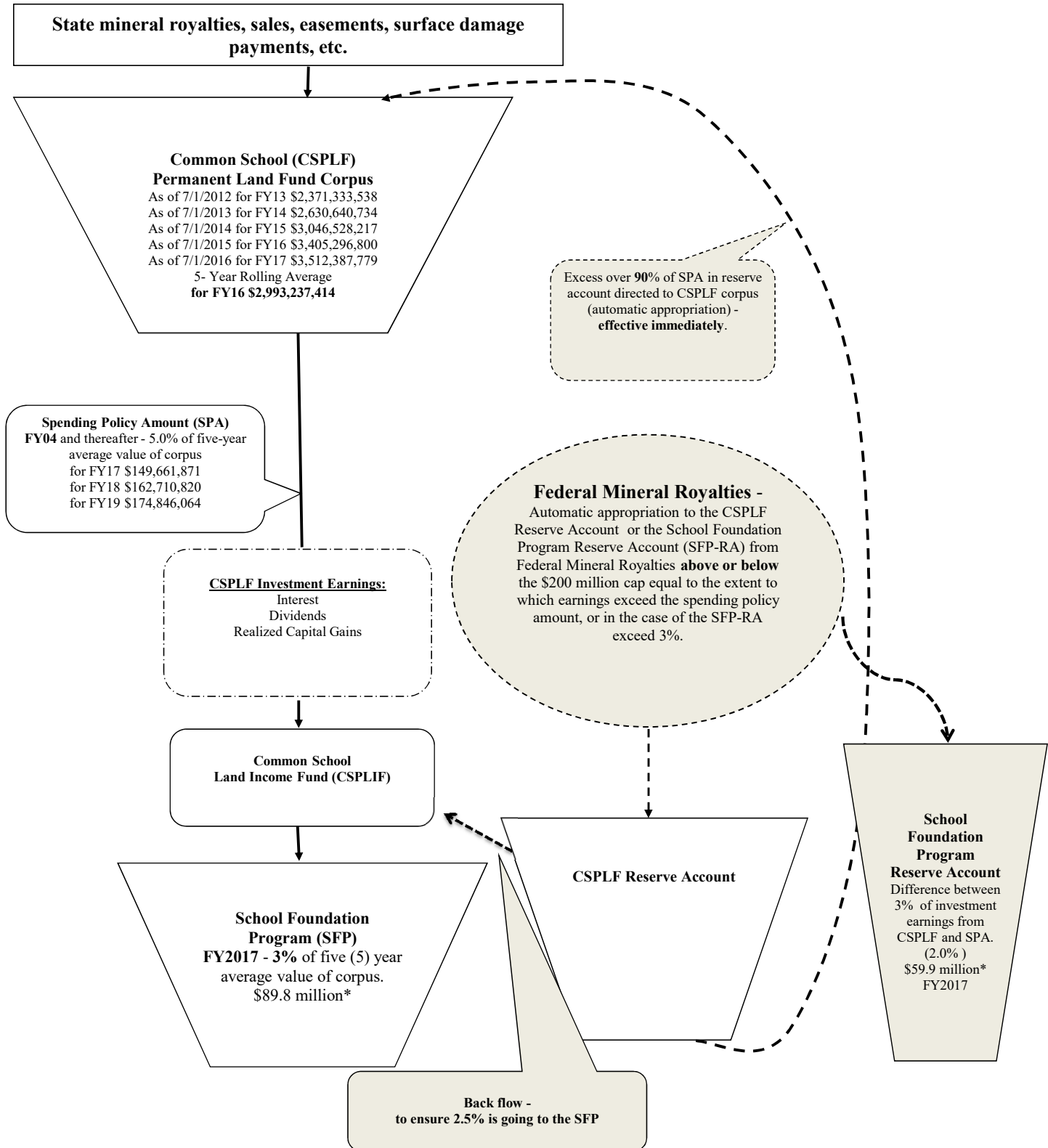
** Special districts include hospital (6 mill max.), cemetery (3 mill max.), fire protection (3 mill max.), sanitary and improvement (1 mill max.), museum (1 mill max.), solid waste removal (3 mill max.), weed and pest (1 mill max.), water and sewer (8 mill max.), water conservancy (1 mill max.), rural health care (4 mill max.), senior citizen services (2 mill max.), flood control (12 mill max.), and rural county (1 mill max.) districts.

**Flow Chart: Spending Policy Reserve Account (PWSTR), FY2017 and thereafter
W.S. 9-4-719**



*For illustrative purposes only, based on projected FY2017.

Flow Chart: Spending Policy Reserve Account (CSPLF), FY2016 and thereafter
W.S. 9-4-719



*For illustrative purposes only, based on projected FY2017.

FUND STRUCTURE AND DESCRIPTIONS SECTION

Since 1994, the state aggregates and accounts for its many different state government accounts and funds. According to Generally Accepted Accounting Principles (GAAP) the basic structure of the fund system consists of three main fund "types" or "classes" with each fund type consisting of several different "funds" and within each "fund" there can be many "sub-funds."

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., enterprise technology services acct., employees 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 primary interest to the Joint Appropriations Committee and monitored by LSO Budget/Fiscal staff are 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 by directly supplementing the General Fund through regular transfers.

LSO 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 or have risen to the level of general interest for

policymakers. These funds and reserve accounts include the School Foundation Program account, water development accounts, and School Capital Construction Account, Legislative Stabilization Reserve Account, Strategic Investments and Projects Account, Permanent Wyoming Mineral Trust Fund Reserve Account, and Common School Permanent Land Fund Reserve Account.

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 in 1974 by Article 15, Section 19 of the Wyoming Constitution and shall remain inviolate. In other words, the corpus of the fund cannot be spent unless the Constitution is amended. The interest earnings from the investment of the PWMTF are constitutionally designated to the General Fund.

The PWMTF receives revenues from a constitutionally protected 1.5% severance tax on oil, gas, and coal. That is, the legislature may not divert the flow of these taxes to another account without a constitutional amendment. In 2005, the legislature adopted SF25 (2005 Wyoming Session Laws, Chapter 80) which diverted 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. This diversion is commonly referred to as the "1% severance tax diversion," since 2/3 of 1.5% is 1%. In 2016, the legislature temporarily redirected the 1% severance tax diversion away from the PWMTF to allow for potential expenditure of these revenues given a downturn in tax collections in Section 325 of the 2016 Budget Bill (2016 Wyoming Session Laws, Chapter 31).

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

Permanent Land Fund and Permanent Land Income Fund

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

investment of these funds, and the income received from the surface leasing of the lands, is deposited in the Permanent Land Income Fund and is available for expenditure.

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

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 account for the operational support of local 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") is published periodically by the LSO Budget/Fiscal staff. The report, printed on gold color paper, presents a fiscal summary for selected expendable funds including the General Fund, Budget Reserve Account, and School Foundation Program account. 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 for the end of the biennium in question.

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

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
001	035	Federal Natural Resource Policy Account	\$2,619,651	W.S. 9-4-218		May be expended by the governor to take actions in response to federal land, water, air, mineral and other natural resource policies which may affect the tax base of the state, wildlife management, state species, recreation, private property rights, water rights or leasehold rights; may be expended for preparing and participating in environmental impact statements and environmental assessments; may be expended for coordinating and participating in rangeland health assessments; earnings stay in account; continuously appropriated.
001	087	Radiologic Waste Pilot Project	(\$64,608)	W.S. 37-14-103(a)		For payment of costs associated with training for and conducting emergency response procedures related to the transportation of radioactive materials. Federal funds clearing account.
001	100	Search & Rescue	\$1,087,897	W.S. 19-13-301(a)		To reimburse counties for costs directly incurred in a specific search and rescue operation; for administration of the Wyoming search and rescue program; search and rescue training programs for Wyoming search and rescue personnel; acquisition and maintenance of search and rescue equipment used in Wyoming; development and maintenance of statewide search and rescue overhead teams.
001	403	Clean Coal Technology	\$285,126	W.S. 21-17-121(f)		Funds Clean Coal Technology Task Force; sunsets June 30, 2017. (Created 2007 WSL, Ch 186)
002	101	Securities Ed/Compliance	\$2,048,672	W.S. 17-4-131		Forty percent (40%) of all compliance fees collected are deposited to this fund and may be expended as appropriated by the legislature to investigate, prosecute and otherwise ensure compliance with W.S. 17-4-101 through 17-4-131 and to promote investor awareness which may include investment and antifraud publications and seminars.
002	124	Bucking Horse & Rider	\$20,274	W.S. 8-3-117(b)		Licensing fees, royalties or other revenues collected may be expended upon appropriation by the legislature as necessary to defray administrative expenses associated with licensing of the trademark and expenditures required to protect, preserve and promote the "Bucking Horse and Rider" and related trademarks on behalf of the state.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
002	451	HAVA Match	\$95,680	W.S. 22-2-121(d)		The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	480	HAVA-Title 1	\$1,340,272	W.S. 22-2-121(d)		The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
002	481	HAVA - Keep Interest	\$143,302	W.S. 22-2-121(d)		The Help America Vote Act of 2002 (HAVA), Public Law 107-252, is a federal program that reformed aspects of the United States election system. The funds are used to provide assistance with the administration of certain federal election laws.
003	000	Warrant Clearing Fund	\$12,783,187	*		
003	001	General Fund	\$108,000,148	W.S. 9-4-204(t)(i)		
003	002	Budget Reserve Account	\$106,658,307	W.S. 9-2-1012(e)		
003	090	American Recovery & Reinvestment Act	\$445,779	*		ARRA assets are being depreciated and the expenses are occurring in this fund. Additionally, ARRA funds were loaned by WBC and are being repaid to this account. This fund continues to earn interest.
003	415	Payroll Clearing Fund	(\$48,299)	*		
004	001	Public Library Endowment Challenge Fund	\$1,451,614	W.S. 18-7-201 through 205		Endowment challenge fund consists of twenty-three (23) separate accounts, one (1) account for each Wyoming public library. Set up to match endowment gifts to a library's foundation. Provides for a tiered match program whereby different counties, as specified, may receive 1:1, 2:1, or 3:1 state matching funds to local endowment gift amounts. Under written agreement, a public library may transfer unencumbered amounts within its challenge fund account to another public library which has endowment gifts that exceed the amount within its challenge fund account. Appropriated funds are set to revert to the budget reserve account on July 1, 2024.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
004	004	Legislative Stabilization Reserve Account	\$1,749,624,628	W.S. 9-4-219		Funds within the account shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund. This account serves as the state's "rainy day" fund.
004	061	Wyoming Tobacco Settlement Trust Fund	\$84,465,237	W.S.9-4-1203(a)		By statute, the account is intended to be "inviolable" and constitute a permanent or perpetual trust fund; earnings from investment shall be credited by the state treasurer into a separate income account.
004	075	Wyoming Tobacco Settlement Trust Income Account	\$16,501,060	W.S.9-4-1203(b)		For purposes related to the improvement of the health of Wyoming's citizens including...efforts in prevention and cessation of tobacco use...efforts to establish and implement programs to prevent, intervene in, and otherwise limit alcohol and substance abuse; used for appropriations each year, primarily in biennial and supplemental budget bills; unexpended or unobligated investment income funds shall be transferred to the parent trust fund on July 1 of each year. 100% obligated.
004	091	Large Projects Fund -Economic Development	\$26,197,710	W.S. 9-12-305		Funds shall be used exclusively for economic development loans and loan guarantees; exists within the revolving investment fund created pursuant to Article XVI, Section 12 of the Constitution of the State of Wyoming.
004	123	Strategic Investments and Projects Fund	\$365,880	W.S. 9-4-220		Funds shall only be expended by legislative appropriation. The governor may include appropriation requests from funds available within the strategic investments and projects account within his biennial budget requests for one-time expenditures as he deems necessary. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund.
004	422	Wyo-Star	\$878,787	W.S 9-1-416		Wyoming State Treasurer's Asset Reserve (WYO-STAR) houses all monies from local government entities for investment purposes. Fees from entities are deposited here and used to pay investment managers.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
004	426	Investment Managers	\$10,510,951	W.S. 9-4-718(a)		The state treasurer may contract with investment managers and pay for investment services and investment advice.
004	427	Unclaimed Property	\$61,100,182	W.S. 34-24-124		For deposit of funds collected on behalf of recipients until such time as the funds are paid to the rightful owners.
004	428	Government Royalties	\$55,640,926	W.S. 9-4-601(a)		All monies received by the state of Wyoming from the secretary of the treasury of the United States under the provisions of the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191), as amended, or from lessees or authorized mine operators and all monies received by the state from its sale of production from federal mineral leases subject to the act of congress of February 25, 1920 (41 Stat. 437, 450; 30 U.S.C. §§ 181, 191) as amended shall be deposited into an account and the first two hundred million dollars (\$200,000,000.00) of revenues received in any fiscal year shall be distributed by the state treasurer. One percent (1%) of these revenues shall be credited to the general fund as an administrative fee and the remainder distributed according to statute. This account is essentially a holding account pending distributions.
004	429	Car Company Tax	\$92,637	W.S. 39-13-104(g)		Refers to rail car companies. The department of revenue assesses taxes based on the counties through which the rail cars may have been operated. When the tax due is determined the department sends to each owner a statement of the amount of the assessment, the rate of levy and the amount of taxes due, which are paid to the department of revenue and deposited with the state treasurer who then pays the respective county treasurers the amount due their counties.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
004	433	Permanent Wyoming Mineral Trust Fund Reserve Account	\$265,845,070	W.S. 9-4-719(b)		Receives annual appropriation amount equal to the extent to which earnings from the permanent Wyoming mineral trust fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 90% of the spending policy amount shall be credited to the permanent Wyoming mineral trust fund.
004	435	2% Mineral Severance Tax	\$2,492,585	*		Includes 1995 overpayment to locals (-\$2,595,290).
004	621	Fines & Penalties	\$491,864	W.S. 8-1-109		Unless otherwise specifically provided by law, all civil or administrative fines or penalties collected under the Wyoming statutes shall be paid over to the state treasurer to be credited to the public school fund of the county in which the violation for which the fine or penalty was imposed occurred. Essentially a clearing account.
004	624	Unclaimed Property Income Fund	\$150,716	W.S. 34-24-124		Continuous appropriation of interest from the unclaimed property account an amount equal to the expense of carrying out the Unclaimed Property Act. Annually the amount which exceeds the amount necessary to administer this act is deposited in the general fund.
004	711	Wyoming Lottery	(\$114)	W.S. 9-17-111(b)		Funds are paid as they accrue to the treasurers of the counties, cities and towns for payment into their respective general funds.
004	D08	FI Bonds 91 Payable (Capital Facilities Bonds)	\$0	*		
004	L02	Public Buildings Permanent Land Fund	\$11,597,344	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(ii)		To account for revenue accruing from grants of land contained in the Act of Admission (grant of 75,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
004	L06	Carey Act Permanent Land Fund	\$2,300,252	Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xii); 9- 4-311		Houses all proceeds from the sale of lands acquired from the United States of America pursuant to Public Law 582, enacted by the United States congress August 13, 1954 (68 Stat. 703); all royalties received from oil and gas and other minerals in the lands; and all proceeds from the sale of any and all other materials in the lands which might not be classified as mineral. The interest received from investments of the account, and all monies derived from rentals of the lands acquired under Public Law 582 (68 Stat. 703) and from timber sales therefrom shall be deposited by the state treasurer in the general fund, and shall be expended therefrom only upon appropriation.
004	L07	Omnibus Permanent Land Fund	\$53,841,318	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4- 307 and 310(a)(x)		To account for revenue accruing from grants of land contained in the Act of Admission (260,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; ¾ of income credited to the General Fund and ¼ of income credited to Omnibus Permanent Land Income Fund (9-4-307(a)).

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
004	M01	Permanent Wyoming Mineral Trust Fund	\$7,137,768,549	Wyoming Constitution, Article 15, Section 19		The Legislature shall provide by law for an excise tax on the privilege of severing or extracting minerals, of one and one-half percent (1 1/2%, or additional amounts as legislatively directed) on the value of the gross product extracted. The minerals subject to such excise tax shall be coal, petroleum, natural gas, oil shale, and such other minerals as may be designated by the Legislature. Such tax shall be in addition to any other excise, severance or ad valorem tax. The proceeds from such tax shall be deposited in the Permanent Wyoming Mineral Trust Fund. The fund, including all monies deposited in the fund from whatever source, shall remain inviolate. The monies in the fund shall be invested as prescribed by the Legislature and all income from fund investments shall be deposited by the State Treasurer in the general fund on an annual basis. The Legislature may also specify by law, conditions and terms under which monies in the fund may be loaned to political subdivisions of the state.
004	N05	Omnibus Permanent Land Income Fund	\$4,059,326	W.S. 9-4-310(c)(iv); 9-4-307(a) and (b)		Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is an emergency account to be used by the department of corrections, the department of health and the department of family services in the maintenance and up building of state charitable, educational, penal and reformatory institutions only by unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the legislature.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
006	003	Capitol Building Rehabilitation and Restoration Account	\$138,600,257	W.S. 9-5-109(j)		Funds in this account shall only be expended upon appropriation by the legislature to implement projects approved by the legislature. Notwithstanding any other provision of law, funds within the account shall not be transferred or expended for any other purpose. Notwithstanding W.S. 9-2-1008, 9-2-1012(e), 9-4-207(a) or any other provision of law, funds within the account shall not lapse or revert until directed by the legislature. Earnings on monies within the account shall be deposited to the account.
006	006	State Self Insurance	\$50,514,543	W.S. 1-41-103(a)		Risk Management; the account shall be in such amount as the legislature determines to be reasonably sufficient to meet anticipated claims. The account may be divided into subaccounts for purposes of administrative management. Appropriations to the account shall not lapse at the end of any fiscal period.
006	442	State Facilities Construction Account	\$26,468,625	W.S. 9-4-221		Health Facilities account; funds within the account shall only be expended upon legislative appropriation; all investment earnings are deposited to the account.
006	446	WY Surplus Property	\$41,304	W.S. 9-2-1016(c)		Residual GF and FF dollars from internal service fund; will be fully expended in FY17.
006	449	Motor Vehicle Dep	\$7,694,875	*		Reserve account used for purchase of new vehicles.
006	492	Board Interest	\$758,991	W.S. 33-1-202(a)(ii)(A)		This fund is used to fund legal services provided by the Attorney General's Office to boards and commissions.
006	522	Administration	(\$42,890)	*	Legislative appropriation	This fund is the administrative fund for the Employees' Group Insurance Program. Operating costs are separated from the individual insurance premium funds.
006	523	Employee Life Insurance	\$24,084	W.S. 9-3-213(a)		
006	524	Employee Health Insurance	\$908,823	W.S. 9-3-213(a)		
006	525	Insurance Contribution	\$40,677,212	W.S. 9-3-213(a)		
006	541	Services Reimbursed	\$2,483,576	*	Legislative appropriation	This fund is a pass-through account created for the purpose of purchasing books, ebooks and other library needs on behalf of libraries around the state, using a volume discount purchasing program. This fund originated with the Widening Horizons Program. The fund also administers the WYLD program for contributing libraries.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
006	543	Voluntary Insurance Products	\$672,540	W.S. 9-3-201		Voluntary benefits are insurance products that employees may choose to purchase through the state at rates that are lower than they could get on their own. The voluntary insurance programs offered by Employees' Group Insurance include short term disability (STD), long term disability (LTD), long term care and group vision coverage.
006	561	Retirees Prefunded Health Insurance Trust	\$25,299,139	W.S. 9-3-213(a)		
006	564	Emp. Group Insurance-Dental	\$2,423,455	W.S. 9-3-213(a)		
006	582	Emp. Group Insurance-Flex Ben	\$2,162,451	W.S. 9-3-213(a)		
006	620	Professional Licensing Bd Administration	(\$44,692)	W.S. 9-2-2008(e)		Performs administrative functions for supported boards. Negative balance indicates reimbursement is pending.
006	626	Centennial Project Maintenance	\$34,960	*	Declaration of Gift from WY Centennial Community Foundation, Inc.	These funds are used to provide enhanced landscaping design and materials for the capitol grounds, at the direction of the SBC. This fund is funded by interest earned on an endowment held by the WY Centennial Community Foundation.
006	627	Central Mail/Pitney Bowes	\$347,798	*	Legislative appropriation	This fund is used to operate the statewide mail system.
006	C01	Bonded Capital Construction Fund	\$407,096	*		
006	C02	Capital Construction Fund	\$40,816,078	*		Houses funds appropriated for statewide capital construction projects.
006	C08	Major Maintenance	\$37,659,026	*		
006	C10	Budget Reserve Construction	\$24,139	*		Cash appears to be from 2001.
006	I02	Motor Pool	\$2,834,015	*		This is an internal fund used by the agency for operation of the motor pool; funds operation of the division and maintenance of fleet vehicles.
007	402	Wyoming Military Assistance Trust Fund	\$5,000,000	W.S. 19-7-401(a)		By statute, monies deposited into the trust fund are intended to be "inviolable" and constitute a permanent or perpetual trust fund; the investment income shall be annually credited into a separate account and distributed in accordance with W.S. 19-7-402 (Fund 407).
007	407	Military Assistance Trust Income Account	\$1,772,653	W.S. 19-7-401(b)		Funds used to alleviate financial hardships faced by any member of the Wyoming National Guard or a reserve unit that is based in Wyoming who has been called to active duty or active state service.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
007	441	NG Medical Prof. Retention Program	\$152,143	W.S. 19-9-804		To provide assistance to qualified health care providers actively serving in the Wyoming national guard for reimbursement of medical malpractice insurance premiums. Sunsets 6/30/2017.
007	453	Adjutant General	\$43,928	W.S. 19-7-103(b)		Fund used to pay for unemployment for state employees who were federally reimbursed through a cooperative agreement; cooperative agreement does not allow for unemployment reimbursement.
007	476	Billeting with Interest	\$234,702	W.S. 19-7-205		Monies received from the operation of billeting activities; funds are used to operate day to day billeting activities at Camp Guernsey for the benefit of paying customers using chargeable quarters, including personnel, cleaning, laundry and amenity services. Income and any interest earned from investment of the fund shall be monthly credited by the state treasurer to the fund.
007	588	Veteran Affairs Commission	\$381,130	19-14-107(c)(ix)		Used to deposit commission, cemetery & museum donations; cemetery burial reimbursements; and commission license plates and emblem/sticker sales.
010	008	Wildlife/Livestock Disease	\$100,688	W.S. 11-19-603		Fund research projects on shared diseases between wildlife and livestock (legislative appropriation matched by UW).
010	010	Earmarked Agriculture	\$71,098	WS 11-38-109		Assessment on sale of wheat used for improved marketing or research for the wheat industry.
010	015	Earmarked Agriculture	\$83,143	WS 11-7-403(f)		Certification fees from leaf-cutter bee keepers fund administration of the leaf-cutter bee lab and enforcement of the program.
010	047	Animal Damage Management	\$601,122	WS 11-6-306		Appropriation from the General Fund, Game & Fish, donations, wildlife damage stamps and options from livestock brand fees fund research projects and pay for the expenses of the board overseeing the program.
010	108	Grain Warehouse Program	\$55,230	WS 11-11-115		Fees for licensing of grain warehouses supplement costs of grain warehouse inspections in the state; currently \$9,600/biennium is used to supplement the operating budget.
010	112	Weed and Pest Control	\$653,344	*	MOU with WYDOT	WYDOT funds control of infestations of weeds and pests for WYDOT in right of ways.
010	113	State Fair Activities	\$749,607	WS 11-10-106		Fees collected for Fair events supplement costs for projects or maintenance on the Wyoming State Fairgrounds.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
010	455	Nonfair Activities	\$817,690	WS 11-10-106		Fees collected for non-Fair events supplement costs of off-season expenses on the Wyoming State Fairgrounds.
010	462	Food License Fees	\$868,919	WS 35-7-124(c)(i)		Fees collected for food establishment licenses pay for costs associated with the food safety program.
010	498	Pool/Spa Licenses	\$165,832	WS 35-28-108(c)		Fees collected from establishments with a pool or a spa pay for costs associated with the public health and safety program related to public pools and spas.
010	502	Dry Bean Commission	\$94,160	W.S. 11-50-101 through 108		Assessed fees on the sale of dry beans are used for research to enhance the industry in Wyoming.
010	503	UW Pesticide Education	\$3,105	W.S. 35-7-356(d)		\$15 of every pesticide registration fee is deposited to this account for purposes of funding the pesticide applicator certification program provided by UW.
010	596	Trust & Agency Agriculture	\$418,419	WS 11-37-107		Wyoming Beef Council fund; fees are collected from the beef check off program and are used for improved marketing or research for the beef industry.
010	L11	Agriculture College Permanent Land Fund	\$11,154,273	Act of Admission, Section 10; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vi)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the agricultural college account within the permanent land fund. Income from the account is deposited to Fund N03.
010	N03	Agriculture College Permanent Land Income Account	\$2,550,441	W.S. 9-4-310(c)(i)		Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the Agriculture College Permanent Land Fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
011	436	Sales & Use Tax Impact Assistance	(\$44,542)	W.S. 39-15-111(c)		A portion of sales and uses taxes are provided for impact assistance to counties, cities & towns during construction of an industrial facility that is defined by the Industrial Siting Council. The payments are discontinued when the project is 90% complete.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
011	465	Cigarette Tax City/Municipal	\$2,450,538	W.S. 39-18-103 and 111		There is levied and shall be collected and paid to the department of revenue an excise tax upon the sale of each cigarette sold by wholesalers; thirty-three and one-third percent (33 1/3%) of the taxes collected shall be distributed to incorporated cities and towns and to boards of county commissioners in the proportion the cigarette taxes derived from sales within each incorporated city or town or county bears to total cigarette taxes collected. The remainder shall be distributed by the department pursuant to statute. This account serves as a clearing account.
011	466	Old Mineral Severon Protest	\$67,542	*		Holding account for contested tax payments.
011	469	E911 Prepaid Wireless	\$83,879	W.S. 16-9-109(a)(h)		An emergency 911 tax of 1.5% on every retail sale of prepaid wireless communications is imposed for the purpose of funding 911 services in each county.
011	470	CTC Balancing Fund	(\$211,276)	*		Sheridan County Re-payment plan; still collecting revenues monthly until fully repaid. This was a loan to the County of Sheridan that had a five year re-payment plan.
011	471	Sales Tax-City/Municipal	\$43,323,470	*		Sales taxes collected are held here for distribution to cities/towns.
011	473	Deposit Mineral Sev Tax	(\$47,249,610)	*		Mineral severance taxes collected are held for distribution.
011	E03	Liquor Sales and Repurchase	\$904,021	W.S. 12-2-302(b)		
012	016	Architect Board Admin	\$575,075	W.S. 33-4-109		
014	L01	Miners' Hospital Permanent Land Fund	\$61,473,753	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4- 310(a)(ix)		To account for revenue accruing from grants of land contained in the Act of Admission (90,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to purposes specified in the original grant.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
014	N01	Miners' Hospital Permanent Land Income Account	\$36,898,055	W.S. 9-4-310(c)(v); 30-6-102(a)		Amount available for appropriation annually to the board account shall not exceed an amount equal to 5% of the balance of both the miner's hospital permanent land fund and income fund; receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investment of money in corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes; is used to provide for the expenses of the board and its staff, as well as to implement the recommendations of the board to: 1) serve disabled or incapacitated miners in this state; 2) develop a plan to meet miners' health care needs in this state; 3) promulgate rules to determine eligibility for services for miners; and 4) establish administrative procedures for auditing and accountability.
015	022	Crime Victims Comp Surcharge	\$5,306,232	W.S. 1-40-114(a)		Receives surcharge, gifts, contributions, donations, grants or federal funds for the benefit of victims of crime for purposes of providing compensation or other benefits to crime victims and for operation of the program.
015	055	Mortgage Settlement Fund	\$1,743,367	W.S. 9-1-639		Mortgage settlement funds that are court ordered for use by the attorney general's office to provide grants or other aid to agencies and organizations for mortgage and housing related consumer assistance, consumer education, credit counseling, mediation programs, legal assistance, training or staffing.
015	086	Consumer Settlement	\$2,635,181	W.S. 9-1-639		Consumer protection settlement funds that are court ordered for use by the attorney general are accounted for in this fund.
015	600	Equitable Sharing, USDOJ	\$98,846	*		Funds confiscated as the result of Joint Department of Justice (DOJ) and State Division of Criminal Investigations (DCI) cases and approved by the Department of Justice for equitable sharing are deposited in this fund. DOJ approves expenditure of funds on projects and or equipment that support law enforcement activities.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
015	601	Equitable Sharing, US Treasury	\$21,770	*		Funds confiscated as the result of Joint US Treasury and State (DCI) investigations and approved by the US Treasury for equitable sharing are deposited in this fund. US Treasury approves expenditure of funds on projects and or equipment that support law enforcement activities.
015	609	Undistributed Attorney General	\$683,056	W.S. 9-1-639 W.S. 35-7-1049(e)(ii)(j)		Receipt and disbursement of civil forfeiture funds for payment of expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
015	E01	Enterprise Account	\$8,249	W.S. 9-1-633(n)		Primarily used to purchase required physical fitness clothing for basic training students sold at actual costs and for academy paraphernalia (mugs, sweatshirts, etc.).
015	E15	Attorney General	\$702,104	W.S. 9-1-633(n)		Receipt and disbursement of fees collected at the Wyoming Law Enforcement Academy pursuant to W.S. 9-1-633(e)(f)(g)(j) and (m) for law enforcement education.
016	023	Barber Examiners Admin	\$53,049	W.S. 33-7-103(b)		
017	024	Radiologic Tech. Admin	\$160,339	W.S. 33-37-107(f)		
018	025	Real Estate Board Admin	\$774,173	W.S. 33-39-106(b)		
018	026	Real Estate Board Recovery	\$70,363	W.S. 33-39-106(b)		
018	027	Real Estate Board Education	\$41,169	W.S. 33-39-106(b)		
018	028	Real Estate Appr.	\$522,997	W.S. 33-39-106(b)		
019	111	Teaching Standards Board Fund	\$1,387,143	W.S. 21-802(d)		
020	013	Landfill Remediation Account	\$27,901,762	W.S. 35-11-535(a)		GF appropriation; used for administration of the landfill remediation program, including payments to contractors for monitoring and remediation activities, including but not limited to groundwater remediation and monitoring, methane mitigation and monitoring and landfill capping, at eligible leaking municipal solid waste landfills.
020	029	Corrective Action Account	\$96,769,078	W.S. 35-11-1424(g)		To collect costs of investigating a release, administrative costs and reasonable attorney fees. (Leaking Underground Storage Tanks (LUST) Program)
020	030	Find. Resp. Acct.	\$1,000,000	W.S. 35-11-1427		The fund exists to provide third party compensation for leaking underground storage tanks.
020	032	Industrial Siting Admin.	\$130,404	W.S 35-12-109(b)		Accounts for costs and revenues associated with industrial siting permit applications.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
020	037	Air Quality New Source Review	\$1,035,426	*		Accounts for costs and revenues associated with new source permit applications (AQD).
020	106	AML Reserve	(\$84,481)	*		AML Prior Balance expenditures and revenues. Cash balance will almost always be negative because, in order to comply with federal grant regulations and the Cash Management Agreement between the state and US Treasury, the state must spend before it draws.
020	107	Special Projects Restricted	(\$28,780)	W.S. 35-11-109(ix)		Revenues and expenditures associated with remediation sites where the state is overseeing cleanup under a remedy agreement. Actual costs are billed to the responsible parties, usually quarterly. Since billing occurs after expenditures are incurred (since actual costs are unknown in advance), this fund will almost always run negative .
020	110	Air Quality App/NSR Fees	\$3,622,820	W.S. 35-11-211(c)		Accounts for costs and revenues associated with operating permits (Title V, Clean Air Act).
020	116	VRP Fees	\$209,831	W.S. 35-11-1612		Accounts for costs and revenues associated with Voluntary Remediation Program.
020	119	Municipal Solid Waste Landfill Prem.	\$101,587	W.S. 35-11-515(f)		Accounts for premiums and costs for landfill closure and post-closure.
020	120	Hazardous Waste Fees	\$227,680	W.S. 35-11-517(d)		Accounts for costs and revenues associated with hazardous waste permits, inspection, compliance, etc.
020	477	Supplemental Environmental Projects	\$891,363	W.S. 35-11-109(ix)		Accounts for costs and revenues associated with Supplemental Environmental Projects funded by third parties through Settlement Agreements.
020	478	NPDES Fees	\$483,761	W.S. 35-11-312(b)		Accounts for revenues from National Pollutant Discharge Elimination System (NPDES) permits and costs for surface water monitoring, sample analysis, and modeling.
020	479	DEQ Penalties Fund	\$5,620,632	*		Accounts for fines and penalties collected prior to statutory review in 2005 (W.S. 35-11-424(c)); balance retained for expenditures associated with reclamation and remediation of environmental contamination at sites throughout the state not otherwise funded.
020	482	AML Reclamation	(\$554,706)	W.S. 35-11-1203(a)		Accounts for costs and revenues associated with abandoned mine land reclamation.
020	484	Mine Subsidence Premium	\$5,336,021	W.S. 35-11-1304		Accounts for premiums and claims associated with mine subsidence loss. Revenues consist of premiums and interest and expenditures consist of claims and administration.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
020	485	AML Set Aside	\$50,352,833	*		Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal and non-coal mine reclamation and subsidence mitigation.
020	486	Coal Only-AML Set Aside	\$23,320,174	*		Accounts for revenues and expenditures associated with AML set aside. "Set Aside" funds are monies granted to the state to continue the work of the Abandoned Mine Lands program after federal authorization lapses. Unlike other AML funds, the state was authorized to draw the funds in advance of expenditure (this was a special authorization for set aside funds). The funds will be used for AML administration, coal mine reclamation and subsidence mitigation.
020	487	Environmental Cash Bonds	\$8,436,310	W.S. 35-11-424(a)		Accounts for revenues from forfeited performance bonds and expenditures to reclaim and remediate the bonded site.
020	488	Municipal Solid Waste Landfill Trust	\$1,298,678	W.S. 35-11-515(a)		Accounts for receipt of landfill closure and post-closure care cost guarantees and the cost of same if the department must perform remediation in lieu of the operator.
020	606	State Drinking Water Revolving	\$107,575,441	W.S. 16-1-302		Subject to select water committee review and recommendation of projects, the account may be used for financial assistance for the planning, design and construction of projects on eligible publicly owned water systems which may be either community or noncommunity water systems. Eligible projects may be comprised of improvements to all components of a water supply system as appropriate and permitted by the Safe Drinking Water Act.
021	078	Audit-Banking	\$3,744,064	W.S 13-11-101		All fees, costs, compensation and expenses of any type required to be paid to the state banking commissioner.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
021	450	Trust Company Resolution Fund	\$9,375	W.S. 13-5-215(c)(e)		A portion of each chartered family trust company's supervisory fee is designated to the fund to cover expenses incurred by the state banking commissioner as a result of the involuntary dissolution of a chartered family trust company.
022	500	Board of Respiratory Care	\$103,674	W.S. 33-43-114		
023	020	PSC Universal Service Fund	\$641,644	W.S. 37-15-501		
023	033	Public Service Comm.	\$3,218,425	W.S. 37-2-106		
024	017	WY Cultural Trust - Income	\$425,721	W.S. 9-2-2307		May award grants to promote, preserve and enhance the unique cultural heritage of Wyoming and its people. Corpus account is Fund 605.
024	036	Snowmobile Gas Tax	\$2,140,985	W.S. 31-2-409(c) W.S. 39-17-111(c)(ii)		Expenditures are subject to approval by the legislature for the administration of the snowmobile trails program.
024	080	Motor Boat Gas Tax	\$2,558,174	W.S. 39-17-111(c)(iii)		To be expended to improve facilities for use by motorboats and motorboat users at state parks and state recreation areas and to provide grants to governmental entities for improvement of publicly owned boating facilities at public parks and recreational facilities.
024	097	Snowmobile Bond Pool	\$112,893	W.S. 36-4-123(a)(iii)		To collect bonds from those selling agents whom the department appoints to collect fees on its behalf.
024	122	State Park Construction Fees	\$6,985,030	W.S. 36-4-121(h) W.S. 36-4-121(a)(xv)		May be expended for capital construction projects, major maintenance, and site interpretation such as exhibits, signage and displays, as well as utility fees and maintenance costs for additional amenities offered.
024	456	Pioneer Museum	\$224,589	W.S. 36-4-111		Donated funds are restricted to operations and maintenance of the Pioneer Museum.
024	493	DOC Special Projects	\$3,374,308	W.S. 9-2-404(c)(ii) W.S. 36-4-104(a)(iv) W.S. 36-4-111	National Historic Preservation Act of 1966	Fund is comprised of two sources: donated funds (private donations, corporate sponsorships, etc.) restricted for projects, programs, events, facilities across the agency and File Search Fees charged by the State Historic Preservation Office. These are National Historic Preservation Act of 1966 authorized costs charged to Federal licensees and permittees to cover the costs of maintaining all cultural records of the state including the GIS database relied on by licensees and permittees.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
024	495	Literature Bequest	\$61,231	W.S. 9-2-404(c)(ii)		Restricted donation (corpus) providing an annual literature award from the interest earned thereon for Wyoming writers in the names of the donors (Neltje Blanchan Memorial Award, Frank Nelson Doubleday Memorial Award).
024	497	Governor's Art Award	\$19,614	W.S. 9-2-404(c)(ii)		Wyoming Arts Foundation money (corpus) donated to the WY Arts Council in the memory of Ruth Loomis. Interest earnings restricted to supporting the expenses of the annual Governor's Arts Awards program.
024	550	Off Road Recreational Vehicle	\$2,675,288	W.S. 31-2-703(c)		To be expended for the administration of the off-road recreational vehicle trails program.
024	586	Mitigation Settlement	\$478,956	W.S. 9-2-404(c)(ii)		These funds are the result of a Bureau of Reclamation (BOR) settlement for adverse effects caused to a historic property at Guernsey State Park. They include corpus of \$250,000 and interest; interest can only be spent on historic preservation projects identified in the Park Master Plan and approved by BOR and the State Historic Preservation Office.
024	605	WY Cultural Trust	\$15,062,130	W.S. 9-2-2304(a)		Monies deposited into the Wyoming cultural resources trust fund are "inviolable" by statute and are intended to constitute a permanent or perpetual trust fund; any interest earned from investment of the corpus of the trust fund shall be credited into a separate account, Fund 017.
024	E14	DOC Enterprise Fund	\$164,423	W.S. 9-2-414(b)(i)		Enterprise account for WY State Museum; proceeds from the sale of museum store items are designated for museum operations and store inventory purchases.
024	E18	SPHS Enterprise Fund	\$46,582	W.S. 9-2-414(b)(i)		Enterprise account consisting of three sources: proceeds from the sale of bison (State Parks Bison Herd program); proceeds from the sale of goods within the Ft. Fetterman Museum Store; and proceeds from the sale of goods within the Pioneer Museum Store. All proceeds used for expenses of programs.
027	063	School Capital Construction	\$255,153,958	W.S. 9-4-305(b); W.S. 9-4-601(a)(vii), (b)(i) and (iv); W.S. 21-13-306(c), W.S. 21-15-108		Also referred to School Districts Royalty Fund; 3/4 of these funds have been obligated.
028	040	Podiatry Board Admin	\$121,172	W.S. 33-9-108		

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
029	014	Gillette Madison Project Fund	\$21,816,708	W.S. 99-3-1405		Design, groundwater exploration and drilling, permit procurement, project land procurement, construction engineering and construction of municipal wells, transmission pipelines, pump stations and appurtenances necessary to address municipal and rural domestic water supply in Campbell County.
029	019	Glendo Reservoir Account	\$893,247	W.S. 99-99-1001(a)(viii), (m)		To meet the operation, maintenance, replacement and other contract obligations of the state related to the Glendo reservoir water service contract.
029	041	Water Development Acct I	\$109,523,698	W.S. 42-2-124(a)(i); W.S. 99-3-103		For water construction projects - new development.
029	042	Water Development Acct II	\$30,543,527	W.S. 42-2-124(a)(ii); W.S. 99-3-104		For water construction projects - rehabilitation.
029	103	Miscellaneous Water Fund	\$59,664	W.S. 99-99-1001(a)(iv), (g)		To meet the contract obligations of the state relative to the leases, sales, assignments or transfers of water from projects funded by the Wyoming water development program.
029	143	Water Development Acct III	\$170,626,923	W.S. 42-2-124(a)(iii); W.S. 99-3-106		For water construction projects - dams and reservoirs.
029	508	Operation & Maintenance-Fontenelle	\$3,371,046	W.S. 99-99-1001(a)(i), (d)		To meet the loan, operation, maintenance and replacement obligations of the state relating to the Fontenelle reservoir project.
029	509	High Savary Debt Service Account	\$1,111,984	W.S. 99-99-1001(a)(vi), (j)		To meet the operation, maintenance and replacement obligations of the state relating to the High Savary dam and reservoir project.
029	511	North Platte Endangered Species	\$5,489,193	*	Session Law 2006, Chapter 99, Section 6	To fund the State of Wyoming's participation in the Platte River Recovery Implementation Program (PRRIP). Funds revert to Water I July 1, 2021.
029	516	Operation & Maint.-Buffalo Bill Dam	\$17,411,490	W.S. 99-99-1001(a)(ii), (e)		For the operation, maintenance and replacement obligations related to the Buffalo Bill dam project; amounts over \$500,000 may be used to meet the state's annual obligation for other dams and reservoirs.
029	519	Pathfinder Debt Service Account	\$8,809,580	W.S. 99-99-1001(a)(vii), (k)		To meet the operation, maintenance, replacement and mitigation obligations of the state related to the Pathfinder modification project.
029	562	Palisades Reservoir	\$376,482	W.S. 99-99-1001(a)(iii), (f)		To meet annual operation, maintenance and other contract obligations of the state relating to the Palisades reservoir project.
030	043	Chiropractic Board Admin	\$162,578	W.S. 33-10-114(a)		
031	031	Collection Board	\$297,483	W.S. 33-11-111		

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
033	044	Cosmetology Board Admin	\$463,332	W.S. 33-12-139(c)		
034	045	Dental Board Examiner	\$448,121	W.S. 33-15-105(a)		
035	046	Embalmers Board Admin	\$76,784	W.S. 33-16-508		Renamed to Funeral Service Practitioners
036	608	Midwifery Board	\$22,214	W.S. 33-46-108		
037	048	Examining Engineer Board	\$777,934	W.S.33-29-306		Collect licensing fees and fund daily operations of the Professional Engineer's and Surveyor's Board.
037	115	SEO Agency Fund	\$13,577	*		Basin Electric Power Cooperative; maintains the Laramie River gage.
037	118	Water Well Contractors	\$133,339	W.S.33-42-116		Collect licensing fees and fund daily operations of the Examining Board of Professional Well Drillers and Pump Installers.
038	049	Pari Mutual Admin	\$2,699,766	W.S. 11-25-105(d)		
038	515	Pari Mutual Refund	\$1,264,324	W.S. 11-25-105(j)		Breeders' Award account; to promote improved breeding and development of the horse industry in Wyoming; funds are collected by pari-mutuel licensees throughout the state.
039	467	Wildlife and Natural Resource Income Account II	\$3,846,190	Memorandum of Understanding between the state, BLM, BP and Encana.		Holding account for purpose of mitigating drilling effects in the Jonah Field; paid into annually by BP and Encana; funds managed by Jonah Interagency Office in Pinedale; group comprised of representatives from BLM, DEQ, Game and Fish, Dept. of Ag.; Wildlife Trust pays bills as authorized by Jonah Interagency group.
039	517	Wildlife and Natural Resource Trust - Income	\$30,702,657	W.S. 9-15-103(b)		Upon legislative appropriation, funds may be expended for staffing and other administrative expenses; funds may also be expended for: 1) improvement and maintenance of existing terrestrial habitat; 2) purchase or acquisition of development rights; 3) improvement and maintenance of existing aquatic habitat; 4) acquisition of terrestrial or aquatic habitat under certain conditions; 5) conservation, maintenance, protection and development of Wyoming's natural resources and heritage; 6) participation in water enhancement projects; 7) to address and mitigate impacts detrimental to wildlife habitat; 8) to mitigate conflicts and reduce potential for disease transmission between wildlife and domestic livestock. Funds are continuously appropriated.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
039	529	Wyoming Wildlife and Natural Resource Trust Account	\$104,075,744	W.S. 9-15-103(a)		By statute, funds deposited within the trust account are intended to be "inviolable" and constitute a perpetual trust account; shall credit annually to a Wyoming wildlife and natural resource trust income account the interest earned from the trust account.
040	F01	Wyoming Game and Fish Fund	\$65,328,906	W.S. 23-1-501(a)(b)		All income received by the commission/department is deposited in the Wyoming game and fish fund. The commission may establish accounts within the fund for expenditure to carry out its purposes. The legislature may appropriate as necessary for expenses of any authorized legislative committee to study matters relating to the commission or department.
040	F02	100% Reimbursable Projects	\$5,583,144	W.S. 23-1-501(a)		Federal funds holding account.
040	F04	Aquatic Invasive Species	\$444,795	W.S. 23-1-501(g)		An account to receive revenues to be expended for the prevention, surveillance, containment, etc. of the aquatic invasive species program.
040	F06	G&F Access Easement Fund	\$2,228,378	W.S. 23-1-501(e)		The commission shall use revenues in the account to purchase access easements to provide access to public and private lands.
040	F07	Wyoming Wildlife Conservation	\$3,733,544	W.S. 23-1-501(a)		Holding account for distribution of conservation stamp revenue.
040	F08	Wyoming Game and Fish Account - Trust Account 2	\$28,301,918	W.S. 23-1-501(f)		A statutorily created trust account created within the Wyoming game and fish fund. The account shall consist of those funds appropriated or designated to the account by law or by gift from whatever source. Funds are intended to be "inviolable" and a permanent or perpetual trust account. Funds invested by the State Treasurer in a manner to obtain the highest return consistent with preservation of the account corpus. Any interest earned from investment of the account corpus shall be credited by the state treasurer into the Wyoming game and fish fund to be expended by the commission (Fund F01).
040	F10	Game & Fish Product Sales	\$29,106	W.S. 23-1-501(b)		Administrative account used to manage product sales.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
040	L03	Fish Hatchery Permanent Land Fund	\$5,509,963	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4- 310(a)(viii)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (5,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant; income shall be credited to the game and fish fund.
041	076	Fire Academy & Conferences	\$65,263	*		Registrations for student fees, classes/books.
041	088	Electrical Fees	\$1,501,485	W.S.35-9-120(f)		Collections of licensing, registration & permit fees; supports 3 full-time employees, rent and daily operations.
041	520	Publication Sales	\$13,256	35-9-119(a)(iii)		Pass-through account for electrical code books, tabs and label sales.
043	612	Dietetics Licensing Bd	\$30,866	W.S. 33-47-107(e)		
044	050	Insurance Agent Licensing	\$16,703	W.S. 26-10-107(a)		To receive deposit of agent fees: 60% used for support of the Board of Insurance Agent Examiners; 40% deposited to the General Fund.
044	104	Insurance Regulatory Fund	\$3,890,663	W.S. 26-2-204		For deposit of fees collected for the privilege of transacting the business of insurance in this state, used for administrative operation of the department.
044	538	Small Employer Health Ins Pool	\$4,826,473	W.S. 26-19-311		Purpose is to allow small employer carriers to reinsure an individual high risk employee and/or dependents, or an entire employer group in the small employer health insurance reinsurance pool. This allows premium rates in the small group health insurance market to remain more stable. Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
044	590	Wyo. Health Insurance Pool	\$2,503,280	W.S. 26-43-112		Premiums are collected from insurance companies; all claims, costs of administration and other necessary expenses are paid from the account. Purpose of the Pool is to provide a basic level of health insurance for residents with uninsurable health conditions, those unable to obtain health insurance, or those whose private market premium rates equal or exceed that which are established for the Pool. Program sunsets June 30, 2020.
045	114	Registration Surcharge Revenue	\$60	W.S. 31-19-105		Funds are collected from rental car companies for the registration of their rental cars. Those fees are then distributed to WYDOT and counties on an annual basis.
045	117	Motor Vehicle Reg - Other	\$954,720	W.S. 31-5-1501 through 31-5-1507		Revenue and expenditures related to the WYDOT motorcycle safety program, including the revenue for the motorcycle safety class and motorcycle registrations and expenditures for that program.
045	459	Vendor Compensation Bonds	\$0	W.S. 39-17-106(e)		Bonds filed by motor carriers as a result of failure to report or pay taxes and licenses.
045	472	Motor Vehicle Prorate Reg.	\$280,811	W.S. 31-18-406(a)		This fund collects fees from WY based motor carriers at the Ports of Entry for mobile machinery. Of the total amount received monthly, .0248% is transferred from fund H01 to fund 472. Fees are distributed back to the counties.
045	475	Motor Vehicle Reg - Other	\$275,385	W.S. 31-3-103(a)		This fund collects fees owed by Wyoming to other states and provinces; pass through account.
045	613	Undistributed Gas Tax Deposits	\$23,388,282	W.S. 39-17-111		
045	622	Financial Responsibility Bonds	\$48,908	W.S. 31-4-103(a)		Vehicle bond in lieu of vehicle insurance.
045	H01	State Highway Fund	\$80,446,383	W.S. 24-1-119		Highway Commission expenditures and revenues.
045	H02	10 Cent Motor Fuels Tax	\$11,780,719	W.S. 24-1-119		Ten-cent motor fuel tax revenue and project expenses.
045	H04	Hd-Umta	\$1,630,833	W.S. 24-1-119		Fund is used to collect revenue from the Federal Transit Authority and to make expenditures for the Urban Mass Transit Program.
045	H05	State Highway Fund	\$358,399	W.S. 24-1-119		International fuel tax program.
045	H06	State Highway Fund	\$3,455,986	W.S. 24-1-119		Legislatively appropriated highway funds.
045	H07	State Infrastructure	\$1,642,624	W.S. 24-1-119		State Infrastructure Bank Revenue and Expenditures. Transfers to and from H1 to fund various highway projects.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
045	H09	Radioactive Waste Transport Fees	\$449,032	W.S. 24-1-119		Revenue collected from hazardous waste permits for transporting across Wyoming and expenditures associated with funding this program including transfers to Homeland Security for its administration.
045	H10	Ignition Interlock Device Fund	\$137,456	W.S. 24-1-119		WYDOT receives revenue from a \$100 interlock administrative fee from DUI offenders required to get an interlock device. WYDOT also provides funding assistance to those required to have an interlock device in their vehicle when they cannot afford the device, as well as well as other expenditures to maintain the interlock program.
045	H11	Air Service Enhancement Fund	\$7,068,269	W.S. 24-1-119		Revenue and expenditures associated with air service enhancement.
045	I06	Aeronautics Operational Svc	\$34,068	W.S. 9-4-205 (e)		Revenue and expenditures associated with operating the aircraft fleet of WYDOT.
045	I08	DOT-Salecs	\$1,585,590	W.S. 9-4-205 (e)		Revenue and expenditures associated with operating the statewide law enforcement communications system and the WyoLink communication system.
046	018	Mixed Martial Arts Fund	\$7,167	W.S. 33-48-108)(a)		
048	069	Home Health Nursing	(\$10,123)	W.S 35-27-102		This is a clearing account for counties to pay MVMS for vehicle usage by the state-employed nurses in their counties. Negative balance indicates reimbursement is pending.
048	096	VSS-NAPHIS	\$4,257	*		This fund is used to retain money received from the National Animal and Plant Health Inspection Services (NAPHIS) for the Electronic Verification of Vital Elements (EVVE) system to address mandatory changes, federal software, programming, or new hardware requirements.
048	409	Wyoming State Hospital Special Revenue Fund	\$208,092	W.S. 9-4-303(a)	1998 Session Laws, Ch 30, Section 2, 048, Footnote 2; continuous appropriation of budget authority in Session Laws since 1999.	Funds are to be utilized for life safety code improvements, Title 25 costs and remediate conditions as identified in the Chris S. Stipulated Settlement Agreement.
048	410	Division of Aging	\$27,489	*	Federal Grant	For purposes of conducting annual or bi-annual Aging Division conferences.
048	411	WSTS Daycare	\$3,359	W.S. 9-4-303(a)		Process background checks.
048	412	Preventive Health	\$3,420,059	*	Federal Public Law 101-354, amended by Public Law 107-121	To account for fees charged and expenditures related "safe sitter" and other educational programs.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
048	413	Family Health Services	\$57,330	W.S 35-27-102		Newborn metabolic screening for various diseases.
048	416	Recovery Auditor Contracting (RAC) Payments	\$39	*		To account for the revenues and expenditures of putting on community health programs, etc.
048	419	Wyoming Retirement Center Special Revenue Fund	\$7,577,056	W.S. 9-4-303(a)	1997 Session Laws, Ch 2, Section 2, 048, Footnote 10; continuous appropriation of budget authority in Session Laws since 1997.	The funds collected shall be used to fund the operation of the Retirement Center.
048	558	Drug Court Program	\$7,394,330	W.S 7-13-1605(a)		To pay for expenses associated with court supervised treatment programs.
048	560	Bereavement Counseling	\$31,570	*	2006 Session Laws, Ch 40, Section 5	Bereavement counseling services to surviving family members of deceased emergency responders who died while in the performance of their official duties.
048	563	Kieffer Orchard	\$257,516	W.S. 25-8-104		Gift for the benefit of residents at the Pioneer Home.
048	565	Janney Memorial	\$217	W.S. 25-8-104		Gift for the benefit of residents at the Pioneer Home.
048	566	Oda Mae Davis Rigurt	\$3,285	W.S. 25-8-104		Gift for the benefit of residents at the Pioneer Home.
048	567	Montgomery Home for the Blind - Pioneer Home	\$198	W.S. 25-8-104		Gift for the benefit of blind residents at the Pioneer Home.
048	568	Trust and Agency Funds	(\$1,890)	W.S. 25-8-104		Unrestricted gifts to the Pioneer Home for the residents.
048	571	Emergency Medical Services Trust Account	\$203,940	W.S. 33-36-115		Consists of those funds designated to the account by law and all monies received from federal grants and other contributions (grants, gifts, transfers, bequests and donations). The account is specifically empowered to accept non-state fund contributions. Funds deposited within the trust account are intended to be "inviolable" and a perpetual trust. Invested for the highest return possible consistent with preservation of the account corpus. The funds are continuously appropriated for purposes of providing needs assessment/planning grants to improve the delivery and quality of emergency medical services.
048	572	WSTS Special Services	\$138,837	W.S. 9-4-303(b)		For purposes of client activities.
048	573	WSTS Anna Maria Weston Fund	\$5,803	W.S. 9-4-303(b)		Gift to be used for therapeutic equipment repairs.
048	574	WSTS Chapel	\$25,352	W.S. 9-4-303(b)		To be used for chapel purchases.
048	575	WSTS Edna Jones	\$261,750	W.S. 9-4-303(b)		Gift to be used for recreational equipment .
048	578	Donations to Veterans' Home	\$115,529	W.S. 25-9-103		Gifts for the benefit of Veterans' Home residents.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
048	579	Emer Med Serv Sustain Trust	\$500,000	W.S. 33-36-115(a)		To administer emergency medical services needs assessment grants. (Legislatively appropriated corpus.)
048	580	Montgomery Home for the Blind - Veterans' Home	\$30,644	W.S. 25-9-103		Gift for the benefit of blind residents at the Veterans' Home.
048	581	Donations-Residents' Use	\$31,318	W.S. 25-8-104		Unrestricted gifts to the Retirement Center for the residents.
048	583	Montgomery Home for the Blind - Retirement Center	\$23,137	W.S. 25-8-104		Gift for the benefit of blind residents at the Retirement Center.
048	587	Veterans' Home Chapel	\$23,427	W.S. 25-9-103		Gift for the benefit of the chapel at the Veterans' Home.
048	E09	State Hospital Canteen	\$908	*		To be used for the benefit of residents at WSH.
048	E10	WSTS Canteen	\$33,252	*		Canteen closed July 1, 2014; revenues to be used for benefit of WSTS residents.
048	E11	Veterans' Home Canteen	\$350,170	W.S. 25-9-101(d)		To be used for the benefit of the veterans.
048	L05	Deaf, Dumb & Blind Asylum Permanent Land Fund	\$4,276,613	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(i)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
048	L08	State Hospital Permanent Land Fund	\$2,919,387	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iii)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
048	L09	State Training School Permanent Land Fund	\$4,423,875	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4- 310(a)(v)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (10,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
049	102	WY Children's Trust Fund	\$5,501,721	W.S. 14-8-106 through 108		This trust was created in statute. Monies are used to pay for the Wyoming Children's Trust Fund Board expenses and to issue grants to promote prevention and education programs. The board/fund purpose is to design prevention and education programs to lessen the occurrence and reoccurrence of child abuse and neglect and to reduce the need for state intervention in child abuse and neglect prevention and education. Investment income earned on the fund goes back into the fund corpus. Only amounts over \$5,000,000 may be used for grant disbursement.
049	109	Child Abuse Registry Fund	\$1,753,562	W.S 35-20-116(b)		To reimburse costs to the state for services provided to issue a record summary concerning abuse, neglect, exploitation or abandonment of a child or vulnerable adult or confirmation that no record exists.
049	418	Overpayments and Recovery	\$674,404	W.S. 42-2-112(m)		This fund is used by our Prosecution, Recovery, Investigation, Collection and Enforcement(PRICE) unit for overpayment collections. Funds are transferred quarterly to the federal agency where the overpayment occurred; general funds recovered are returned to the general fund.
049	545	JAIBG-Family Services	\$11,985	*		To house federal Juvenile Accountability Incentive Block Grant. (FY11)
049	546	Child Support	\$41,127,056	W.S. 42-3-103		Serves as a repository for child support collections before being disbursed to cover costs of care for children in DFS custody.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
049	559	Girls' School Gifts & Donations	\$3,792	W.S. 9-4-303(b)		This fund houses donations periodically received and subsequently used for unbudgeted items specifically for use by the girls at the school, usually recreational and equipment.
049	623	JAIBG-Family Services	\$159,584	*		To house federal Juvenile Accountability Incentive Block Grant. (FY07,09)
049	629	Fostercare Trust	\$1,627,482	*		This fund retains collections of third party contributions on behalf of children in DFS custody until expenditures can be applied. Transfers from this account are then made to county budgets where expenditures occurred. Funds are collected from social security, VA & individuals. In some instances, balances are maintained for children.
049	C07	Omnibus Capital Construction	\$682,607	W.S. 9-4-307(a)		This is an emergency account to be used by the departments of corrections, health and family services in the maintenance and upbuilding of state charitable, educational, penal and reformatory institutions upon the unanimous vote of the state loan and investment board at a meeting attended by all board members or following an appropriation by the legislature.
049	E07	Girls' School Canteen	\$3,308	*		For the purchase and sale of consumable goods to residents at the Wyoming Girls School.
051	052	Livestock Inspection	\$6,782,240	W.S. 11-20-405(a)		To collect fees for inspections of brands and ownership of livestock, wool, pelts, hides or carcasses and to pay for associated expenses.
051	077	Predatory Animal Control	\$178,250	W.S. 11-6-210(a)		Fees collected at the time of brand inspection are deposited with the state and are distributed by the Treasurer to county predator boards for predatory animal control efforts. (pass-thru account)
051	099	Animal Reimbursement	\$535,971	W.S. 11-19-106(g)		This account is used to make indemnity payments for animals destroyed by reason of existence or suspected existence of some epizootic form of infectious or contagious diseases, generally fatal or incurable.
052	053	Medical Licensing Board	\$2,891,294	33-26-307(b)		
053	034	Employment Support Fund	\$10,809,508	W.S. 27-3-211		Collected with quarterly unemployment insurance taxes paid by WY employers on employees who work in the state; unappropriated amounts are transferred to the unemployment trust account at the end of the fiscal year (Fund 527).

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
053	095	Telecomm. for the Impaired	\$459,485	W.S. 16-9-208(a)		A fee is charged to each phone line in order to provide specialized telecommunications equipment and message relay services to persons who are communications impaired.
053	438	Non Resident Employer Bonds	\$2,918,304	W.S. 27-1-106		All firms, corporations or employers of any kind who are nonresident employers and expect to pay wages in the state of Wyoming in excess of ten thousand dollars (\$10,000) monthly or one hundred twenty thousand dollars (\$120,000) annually as a result of conducting business within Wyoming, are required to file with the director of the department of workforce services a surety bond or other security meeting the requirements of this section, approved by the director and the attorney general of \$10,000.
053	501	Employment Sec. Revenue	\$5,678,211	W.S. 27-3-207(a)		For necessary expenses for which no federal funds are available provided the expenditures from the account are not substituted for federal funds which would otherwise be available.
053	504	Workers' Compensation Trust	\$1,854,888,251	Article 10, Sec 4(c); W.S. 27-14-701(a)		All money received, earned or collected shall be credited to the worker's compensation account; shall be expended only for: 1) compensation to people injured on the job of covered employment or to the dependent families of people that die as the result of injuries; 2) for administration and management of the Worker's Compensation Act; 3) debt service related to the fund; and 4) for workplace safety programs conducted by the state.
053	507	Mining Exam Fees	\$249,712	W.S. 30-2-307, 309		The funds are used to exam and certify specific mine positions at the various mine sites.
053	527	Unemployment Insurance Trust	\$48,485,924	W.S. 27-3-201(a)		To house collections of premiums from employers for purposes of providing benefits to eligible persons.
053	528	Workforce	\$6,093,447	W.S. 9-2-2604		Provide workforce development programs designed to train, retrain or upgrade work skills for Wyoming workers.
054	054	Nursing Board Admin.	\$2,568,195	W.S. 33-21-155(b)		
055	056	Oil & Gas Admin.	\$18,003,676	W.S. 30-5-116(a)		
056	057	Optometry	\$134,545	W.S. 33-23-106(b)		

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
057	005	Wyoming Public Television Matching Account (half donations, half state matching funds)	\$3,009,894	2008 Session Laws, Ch 48, Section 2, 057		Holding account for both state matching dollars and donated dollars. Cash gifts deposited here and matched from endowment account when gifts total at least \$10,000; earnings on gifts/matches are distributed to the program.
057	058	Community College Contingency	\$319,398	*		Coal lease bonus money to be distributed to colleges in FY2017.
057	425	Community College Endowment Challenge Fund	\$35,261	W.S. 21-16-1101 through 1104		Endowment challenge fund created with seven (7) separate accounts, one (1) account for each Wyoming community college. Earnings from the fund are deposited into the general fund. Set up to match endowment gifts actually received by community colleges' foundations. Match shall be paid at the time any accumulated amounts actually received by a community college foundation total \$10,000 or more. Appropriated funds shall revert upon direction of the Legislature. These funds represent remaining funds from 2005 appropriations to Casper College and Eastern WY College; \$17,630 for each college.
058	059	Audio Speech Board Admin	\$223,013	W.S. 33-33-203(c)		
059	060	Pharmacy Board Admin	\$1,828,782	W.S. 33-24-109		
060	062	Local Gov Mineral Royalty	\$31,117,937	W.S. 9-4-604(a)		Provides capital construction and infrastructure development assistance in the form of grants to cities, counties, and other political subdivisions of the state.
060	068	Transportation Enterprise Fund	\$1,445,654	W.S. 11-34-131		SLIB is authorized to award grants or loans for the purpose of fostering transportation investments in projects of benefit to the general public within the state.
060	074	Transportation Trust Fund	\$22,594,985	W.S. 9-4-607		Grants or loans are awarded for the purpose of fostering transportation investments in projects of benefit to the general public within the state, subject to recommendations and appropriation by the legislature.
060	531	Forestry Deposits	\$128,935	*	Need a fund to hold bonds-money has not been earned by the state.	Forestry division timber contracts bonds and "slash" bonds. Once contract is complete & inspected money is either refunded or used for reclamation. Funds may remain on deposit for a long time.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
060	532	Emergency Fire Suppression-Forestry	\$26,092,295	W.S. 36-1-402(a)		To administer fire management on approximately 3.6 million acres of state trust lands, assistance to county fire wardens and local fire departments with protection of 25.4 million acres of private lands and cooperative fire protection on federal lands. Annual assessments are charged to participating counties.
060	533	State Land Office Deposits	\$16,027,479	*	Need a fund to deposit money as soon as it is received by the agency. The appropriate fund is not known as the money is received.	Agency's "holding" account of funds received (grazing leases/surface impact/easements & right of ways/mineral royalties/ mineral lease payments/wind leases/etc.) for the trust beneficiaries until able to distribute to the correct permanent fund in a timely manner. In addition, also used for Mineral Leasing/Oil & Gas bond payments/liquidated damages. Funds may remain on deposit for many years. At the appropriate time bond funds are either refunded or transferred to appropriate fund(s).
060	537	County Fire Asst. Pay - Forestry	\$404,872	W.S. 36-2-109		The Federal Excess Personal Property Account was established in the budget to help provide support to the counties for maintaining and building fire equipment procured under the Federal Excess Personal Property (FEPP) and the Federal Fire Fighter (FFP) programs. The account gives WSFD the authority to expend funds rebuilding fire equipment and purchasing parts and supplies for this equipment. When the equipment or parts are deployed to a county, the county is billed and the account is replenished. The cash balance remaining in the account at the end of the biennium is carried forward for future needs. This balance earns interest based on the state's cash pool rate of return.
060	539	State Lands Preservation & Enhancements	\$25,203	*	2005 Session Laws, Ch 85; continuous appropriation of budget authority in Session Laws since 2005.	Shall be used by the office of state lands and investments to fund projects which preserve and enhance the asset value of all surface and mineral lands held in trust by the state (continuously appropriated in each budget bill thereafter).

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
060	540	Farm Loan Loss Reserve	\$1,652,167	W.S. 11-34-202(e)		Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing mortgages. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the general fund.
060	542	JPA - Loss Reserve Fund	\$22,487	W.S. 16-1-110		Funds are to be used to pay the administrative and legal expenses in making collections and if needed, foreclosing loans. In addition if a non-recoverable loss either to the corpus of, or interest due to, any permanent fund of the state, the board shall restore the loss to the permanent fund account using any funds available in the loss reserve account. At the end of any fiscal year, if the cash balance in the farm loan loss reserve account exceeds five percent (5%) of the outstanding farm and irrigation loan balances, the amount in excess of five percent (5%) is transferred to the general fund.
060	554	Muni Solid Waste Cease & Transfer Loan	\$28,721,499	W.S. 35-11-529(b)		Monies from the account shall be awarded for loans to fund legislatively approved activities.
060	555	Muni Solid Waste Cease & Transfer Grant	\$9,909,835	W.S. 35-11-529(a)		Monies from the account shall be awarded for grants to fund legislatively approved activities.
060	604	State Revolving Fund Public Lands	\$109,699,100	W.S. 16-1-202(a)		Clean water revolving fund; available as a self-sustaining permanent source of financial assistance for water pollution control projects to municipalities, counties, joint powers boards, state agencies and other entities constituting a political subdivision under the laws of the state.
060	607	Drinking Water Loan Fees	\$1,903,238	W.S. 16-1-303		OSLI shall administer the DWSRF account and administrative account including processing and receiving capitalization grants, the state match, financial assistance agreements, repayments on all financial assistance and all other account revenues.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
060	648	Institutional Land Revenue - Dept of Health	\$84,261	*	2013 Session Laws, Ch 155	Regarding best use of acquired institutional lands; funds appropriated upon action by the legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	649	Institutional Land Revenue - DFS	\$0	*	2013 Session Laws, Ch 155	Regarding best use of acquired institutional lands; funds appropriated upon action by the legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
060	680	Institutional Land Revenue - Dept of Corrections	\$1,677,425	*	2013 Session Laws, Ch 155	Regarding best use of acquired institutional lands; funds appropriated upon action by the legislature to support the major maintenance and capital construction for institutions of the department to which the funds are attributable.
061	064	WY Board of CPA Admin	\$608,713	W.S. 33-3-107		
062	065	Physical Therapy Board Admin	\$129,532	W.S. 33-25-113(b)		
064	066	Hearing Aid Board Admin	\$29,888	W.S. 33-35-120		
065	452	Board of Athletic Training	\$35,604	W.S. 33-45-106(d)		
067	001	University of Wyoming Academic Facilities Endowment Challenge Fund	\$0	W.S. 21-16-1401 through 1403		Goes toward matching gifts of \$25,000 or more to the University of Wyoming foundation to be expended exclusively for university academic facilities as approved by the university president and board of trustees; gifts must be received within five years of gift agreement.
067	001	University of Wyoming Athletics Challenge Fund	\$0	W.S. 21-16-1001 through 1003		Endowment challenge fund is created and earnings are deposited into the General Fund. Set up to match endowment gifts to the University's foundation, exclusively for intercollegiate athletic facilities. Provides for a match to gifts actually received totaling \$25,000; the State Treasurer may encumber matching funds, but not distribute to the foundation, when a commitment is made in writing; the commitment must be fulfilled within five years. Appropriated funds shall revert upon direction of the Legislature.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
067	001	University of Wyoming Endowment Challenge Fund	\$15,350,000	W.S. 21-901 through 904		Goes toward matching gifts of \$50,000 or more; all investment earnings are credited to the general fund; funds are to be expended exclusively to benefit and promote the mission, operation or any program or activity of the University of Wyoming, including but not limited to professorships and student scholarships.
067	408	Excellence in Higher Education Income Account	\$1,440,439	W.S. 21-16-1201(c)		Earnings within the spending policy amount shall be distributed on a quarterly basis as follows: 1) 2/3 to the University of Wyoming; and 2) remaining 1/3 equally to each Wyoming community college.
067	414	Hathaway Student Scholarship Reserve Account	\$11,016,242	W.S. 21-16-1302(b)		Interest and other earnings within the reserve account shall be credited to the reserve account; to the extent funds within the Hathaway scholarship expenditure account are insufficient in any fiscal year to fully fund scholarships awarded, monies within the reserve account shall be deposited into the expenditure account for eligible institutions' scholarships; to the extent available, and as soon as possible after the end of each fiscal year, monies in excess of \$12,000,000 shall transfer to the Hathaway student scholarship endowment fund.
067	423	Excellence in Higher Education Endowment Reserve Account	\$98,191	W.S. 9-4-719(k)(o)		Interest and other earnings on funds within the account shall be credited to the account; revenues in this account in excess of seventy-five percent (75%) of the spending policy amount shall be credited to the excellence in higher education endowment fund.
067	430	Hathaway Scholarship Expenditure Account	\$1,001,002	W.S. 21-16-1302(a)		80% of monies in the account shall be available for "opportunity, performance and honor" scholarships; 20% of monies in the account shall be available for need-based scholarships; unexpended and unencumbered monies at the end of each fiscal year shall be deposited to the Hathaway student scholarship reserve account.
067	544	UW Payroll Accrual	\$1,632	*		
067	602	Hathaway Student Scholarship Endowment Fund	\$552,649,919	W.S. 9-4-204(u)(vii), 9-4-601(d), 21-16-1201(b)		Earnings from investment of monies within the fund shall be distributed to the Hathaway scholarship expenditure account.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
067	603	Excellence in Higher Education Endowment Fund	\$114,200,142	W.S. 9-4-204(u)(vi), 9-4-601(d), 21-16-1201(a)		By statute, monies shall not be expended and may be invested in the same manner as other permanent funds of the state; earnings from investment are subject to the spending policy; earnings in excess of spending policies shall be retained.
067	L12	University Permanent Land Fund 2	\$19,783,800	Act of Admission, Section 8; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(xi)		To account for revenue dedicated to the institution for certain purposes accruing from grants of land contained in the Act of Admission (72 sections) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the university account within the permanent land fund.
067	N04	University Permanent Land Income Account	\$4,744,566	W.S. 9-4-310(c)(iii)		Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
067	U02	Federal Mineral Royalty	\$1,439,758	W.S. 9-4-601(a)(iv)		This revenue may be used only for the actual and necessary expenses of constructing, equipping and furnishing new buildings, the repairing of existing buildings, the purchasing of improved or unimproved real estate, the payment of principal and interest on securities issued to finance projects authorized by the legislature or for the payment of principal and interest on securities issued to refund the securities.
067	U04	UW Bond Coverage Deposit Fund	\$5,238,115	W.S. 9-4-1003		In the event the university issues revenue bonds it must deposit funds with the state by a certain date and in a sufficient amount so that the state can make the entire principal and interest payment to the university's paying agent in a timely manner.
068	067	Psychologist Board Admin	\$232,660	W.S. 33-27-116		
069	011	WICHE Program Repayment Fund	\$73,131	W.S. 21-16-202(b)(iv)(C)		To house repayments for medical, podiatry, osteopathic, occupational therapy, physical therapy, optometry, physician assistant or dental students; expended upon appropriation by the legislature.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
072	547	Retirement-Law Enforcement	\$1,546,255	W.S. 9-3-432		Administrative account for the plan.
072	548	WY Highway Patrol/Warden Pension	\$756,229	W.S. 9-3-618		Pays pensions of highway patrolmen and G&F wardens who retired prior to July 1, 1987.
072	556	Deferred Comp Administration	\$30,695	W.S. 9-3-503(a)		Pays for administration of the state 457 Plan, which is established for the benefit of public employees as a supplemental, tax-advantaged retirement savings plan.
072	591	Volunteer Firemen Fund	\$670,010	W.S. 35-9-616		Administrative account for the plan.
072	592	Wyoming Retirement Fund	\$12,296,250	W.S. 9-3-436		Administrative account for retirement system assets.
072	593	Judicial Retirement	\$538,352	W.S. 9-3-701		Administrative account for the plan.
072	594	Paid Firemen Fund-Plan A	\$975,987	W.S. 15-5-201		Administrative account for the plan.
072	595	Air Guard Fire Fighters Pension	\$121,404	W.S. 9-3-431		Administrative account for the plan.
072	694	Paid Firemen Fund-Plan B	\$1,764,857	W.S. 15-5-401		Administrative account for the plan.
075	551	Board of Outfitters Admin	\$122,054	W.S. 23-2-414(d)		
077	448	Computer Tech Depr	\$2,141,733	W.S. 9-2-2906(g)		Reserve account for computer equipment.
077	101	Computer Technology	\$1,314,683	W.S. 9-2-2906(f)		Account used to manage agency IT services.
078	071	Pro Counselors Lic Board Admin	\$163,141	W.S. 33-38-105(f)		
079	072	Board of Nursing Home Admin	\$133,401	W.S. 33-22-105		
080	557	Correctional Industries Acct	\$449,564	W.S. 25-13-103(a)		Administrative account for correctional industries programs.
080	584	Inmate Benefit & Welfare	\$2,483,230	*		For the general welfare of inmates.
080	E05	WWC Canteen	\$1,182,297	*		For the general welfare of inmates.
080	107	Honor Farm Ag Sales	\$1,958,097	W.S. 25-2-102(b)		For operations of the farm in Riverton.
080	L10	Penitentiary Permanent Land Fund	\$22,537,310	Act of Admission, Section 11; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(iv)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (30,000 acres) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; the proceeds from the sale and rental of all lands granted from the United States shall be inviolably appropriated and applied to the specific purposes specified in the original grant.
083	093	Occupational Therapy Board	\$338,108	W.S. 33-40-116		
084	094	Bd of Professional Geologists	\$249,891	W.S. 33-41-106		

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
085	039	Revolving Investment Fund Acct	\$19,397,081	Wyoming Constitution, Article 16, Section 12		The investment fund created by this section shall be used to provide fully-funded loan guarantees or loans to proposed or existing enterprises which will employ people within the state, provide services within the state, use resources within the state or otherwise add economic value to goods, services or resources within the state.
085	085	WY Business Council	\$268,848	W.S. 9-12-104(a)(x)		Primarily Wyoming First program revenues/expenses plus other expenditures that are not paid for with general funds such as alcohol for business functions.
085	404	Exxon	\$3,209,298	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.		US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	405	Diamond Shamrock	\$39,377	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.		US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	406	Stripper Wells	\$1,100,395	Funds distributed to states pursuant to a 1986 US District Court decision to provide restitution to citizens for injuries suffered from oil company violations.		US District Courts and federal law have placed restrictions on the use of these funds; the US Dept. of Energy is charged with ensuring use of funds is consistent with those restrictions. Funds must be used to provide indirect restitution to energy consumers through a variety of energy-related programs. The State Energy Office of the WBC administers these funds for the State of Wyoming.
085	499	Rural Rehabilitation	\$4,541,606	Cooperative use agreement between the USDA/Farmers Home Administration and the state		Pursuant to the terms of the cooperative use agreement, funds can be used for grants, loans and other purposes that benefit eligible ranchers and rural residents. Exploring options to use these funds for small irrigation or value-added projects.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
085	521	Business Ready Communities	\$80,907	W.S. 9-12-602		To promote economic development at the city, town and county level in order to create additional economic health and a stronger state economy.
085	610	WBC Self Insurance	\$2,441	W.S. 9-12-104(a)(x)		Collection of WBC employee contributions to long-term disability insurance and remittance of same to insurance company (Jefferson Pilot Financial).
101	424	Judicial Systems Automation	\$6,445,992	W.S.5-2-120		Purchase, maintain, & operate computer hardware/software to enhance communication, records, and management needs of the courts of the Judicial Branch.
101	530	SC Civil Legal Services	\$3,749,281	W.S.5-2-121		Provide civil legal services to indigent individuals funded by a portion of court filing fees.
102	073	Board of Law Examiners	\$155,895	W.S. 33-5-116(a)		
201	489	LSO Laptop Computers	\$41,828	*	2014 SL Ch126, Section 1, FN#1	For purchase/lease of legislator laptops and to receive payment for laptops subsequently purchased by the member. Proceeds from the sale of laptops are reappropriated to LSO for purchase of new laptops.
251	051	Veterinary Medicine	\$244,808	W.S. 33-30-204(k)		
205/206	009	Foundation Program	\$13,148,456	W.S. 21-13-304		The School Foundation Program is the primary source of K-12 education funds flowing to the public school districts.
205/206	105	School Foundation Program Reserve Account	\$100,000,000	W.S. 21-13-306.1		Funds shall only be expended by legislative appropriation. All funds within the account shall be invested by the state treasurer and all investment earnings from the account shall be credited to the general fund.
205/206	434	Common School Permanent Land Fund - Reserve	\$109,678,831	W.S. 9-4-719(f)		Receives annual appropriation amount equal to the extent to which earnings from the common school permanent land fund exceed the spending policy that fiscal year; the appropriation shall be credited to the account as soon as practicable after the end of the fiscal year but no later than ninety (90) days after the end of the fiscal year; as soon as possible after the end of each of the fiscal years revenues in this account in excess of 75% of the spending policy amount shall be credited to the common school permanent land fund.
205/206	440	Education Workshop	\$148,687	W.S. 21-2-202		Used for collection of registration fees for workshops and conferences for educators.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
205/206	443	Douvas Scholarship	\$8,260	W.S. 21-2-603		Peter G. Douvas memorial scholarship fund provides a \$500 annual scholarship to Wyoming first generation youth.
205/206	553	Permanent Land Fund Holding Account	\$604,608,217		2010 Session Laws, Ch 39, Section 333(g)(iii); 2012 Session Laws, Ch 16, Section 1(j)(iv); 2013 Session Laws, Ch 73, Section 300(g); 2014 Session Laws, Ch 26, Section 300(k)	Unappropriated, unexpended, unobligated funds within the school capital construction account shall be continuously deposited into the permanent land fund holding account through June 30, 2016; an amount necessary to restore the balance within the school foundation program account to one hundred million dollars (\$100,000,000.00) on June 30, 2016, shall be deposited from the permanent land fund holding account into the school foundation program account.
205/206	614	Innovative Education	\$379,114	W.S. 21-22-102		To provide annual grants to school districts for programs providing innovation or improvement in public education. Education Trust Fund interest.
205/206	615	Montgomery Trust Fund-Principal	\$6,984,959	W.S. 25-6-101(a)		Corpus of the Montgomery Trust Fund. The property received shall be cared for and may be sold and the proceeds invested for the benefit of the visually handicapped citizens of Wyoming. The state department of education shall act for the state as the custodian of all property received under this section and shall promulgate rules and regulations for the administration of the property and all proceeds for the benefit of the visually handicapped citizens of Wyoming.
205/206	616	Montgomery Trust Fund - Operating	\$874,337	W.S. 25-6-101(b)		Used to provide equipment or experiences for visually impaired citizens in Wyoming.
205/206	L04	Common School Permanent Land Fund	\$3,451,242,987	Act of Admission, Section 7; Wyoming Constitution, Article 18, Section 2; W.S. 9-4-310(a)(vii)		To account for revenue dedicated for certain purposes accruing from grants of land contained in the Act of Admission (sections 16 and 36 of every township) or acts of congress, or accruing from provisions of the Wyoming constitution or Wyoming statutes; shall be held, appropriated and disposed of exclusively for this purpose; receives proceeds from the sale of state lands, mineral royalties and any money designated by the Wyoming constitution or Wyoming statutes; no appropriation shall be made from the common school accounts within the permanent land fund.

Summary of State Accounts						
Agency	Fund	Fund Name	Balance on 10/4/2016 ¹	Statutory Authority	Authority if no Statute	Notes
205/206	L14	Wyoming Education Trust Fund (Common School Permanent Land Fund II)	\$5,023,229	W.S. 21-22-101(a)		By statute, the Education Trust Fund corpus is made up of \$5M that would have otherwise been deposited to the Common School Permanent Land fund; the interest from this money goes to Fund 614, the (Innovative) Education Trust Fund; annually distributed to school districts as innovative program grants to fund programs providing innovation in or improvement to public education through the creation of new, different and improved educational opportunities in elementary or secondary schools.
205/206	N02	Common School Permanent Land Income Account	\$18,207,745	W.S. 9-4-310(c)(ii)		Receives proceeds from rentals for the ordinary use of the state lands, bonuses, interest on purchase money, interest from investments of money from the corresponding permanent land fund account, and any money designated by the Wyoming constitution or Wyoming statutes.
	1	Account balances do not indicate unobligated amounts.				
	*	Pursuant to W.S. 9-4-204(s)(iv): The state auditor, after consultation with the chief executive officer of the state agency significantly involved in the operation of the affected fund or account, may merge, combine or segregate any fund or account that is or may be provided by law.				

BUDGET PROCESS/DEFINITION SECTION

The State of Wyoming operates on a biennial budget for all state 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. Historically, 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 (referred to as the "base" budget) 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. Each agency may then develop an "exception" budget request. An exception budget request usually asks for increased funding necessary to maintain current levels of service, for increased funding to expand services to a new group of recipients, or to provide a new service to existing recipients. It can also be used to transfer funds and positions from one program within an agency or to another. Not all agencies submit exception requests; the only required request is the standard. The request is for the upcoming two fiscal years, or biennium, that will begin on July 1 following the budget session. The entire budget request is presented to the Budget Division by the end of August. The Budget Division then combines all of the agency requests into a total package for the Governor's review.

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

The Consensus Revenue Estimating Group (CREG) (explained in the "Revenues" section of this document) meets in October and develops revenue forecasts for the upcoming biennium. The Governor 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 “base” or “standard” requests in a supplemental budget submission, only exception requests for funds in addition to what was approved in the budget session.

An agency that needs funds in addition to the amounts appropriated during the budget and supplemental sessions can ask for an additional appropriation during the next budget session with an effective immediate date. The Legislature usually adjourns in March, while the biennium does not 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 effectually 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 analyzes them and compiles detailed and summary reports to 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 prior to the budget session. During a general session, agency supplemental budget hearings are typically held during the session at Joint Appropriations Committee meetings. The usual format for agency budget hearings are a leadoff presentation by the agency 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. Once hearings for all agencies are complete, the Committee begins to "work" budgets. During this time the Committee works through each agency's budget, unit by unit, with individual Committee members making specific motions to approve, deny or adjust an agency's funding request. The Committee discusses and votes on each recommendation, whether there are changes or not. The entire budget hearing/budget working process takes approximately five weeks and is completed roughly one week before the session begins.

Once the Committee has completed its work on the budgets, the LSO budget/fiscal staff prepares the general appropriations (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 Committee members for explanation of the Committee's action on the floor.

LSO budget/fiscal staff is available to help legislators with budget amendments to 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 they 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, including 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. Budget decisions made by the Highway Commission for the maintenance and operations portions of the Department of Transportation, those made by the Game and Fish Commission, and appropriations for water development projects are not included. 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 2017-2018 biennium (July 1, 2016 through June 30, 2018):

1. Budget session (2016)

Regular biennial appropriation (for FY 2017 and 2018)

2. General session (2017)

Supplemental appropriation (if necessary for FY 2018)

3. Budget session (2018)

Effective immediate appropriation (if necessary for FY 2018)

BUDGET TIMETABLE

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

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

October - Budget Division forwards completed base and standard budgets to LSO. Consensus Revenue Estimating Group (CREG) updates revenue projections; Governor reviews 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 colleges program (this is at the state total level, not by individual college);
- K-12 school foundation program;
- Boards and commissions;

What's not in:

- Appropriations of Game & Fish funds for operations;
- Appropriation of highway funds for Department of Transportation operations and maintenance;
- Appropriations for water projects;
- Ad hoc appropriations for various specific projects contained in separate bills, including capital construction for state institutions, University and community colleges;
- Automatic distributions of revenues to local governments, highway fund, water accounts, school foundation program, etc.

BUDGET TERMS – DEFINED

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 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 (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 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 amounts in addition to those 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. 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. The agency is allocated its share of the costs of these services and transfers federal funds into the general fund. The total costs of the service agencies are not recouped, as some responsibilities are too general in nature to qualify for cost allocation, but the cost allocation program is intended to help offset the cost to the general fund.

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

Exception budget – This is the budget request prepared by an agency if funding in addition to that in the standard budget prepared by the Budget Division is being requested. It is submitted as a component of the entire budget request and is presented to the Governor for his recommendation to the JAC. Exceptions are requested for expansion of an existing program to a new level of constituents, addition of new services to existing constituents, or for creation of an

entirely new program. The exception request is explained and presented separately from the standard budget request in the budget documents and is prepared at the unit level in the budget documents.

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

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

Flex authority – This is language that overrides existing statutes and enables the Governor to transfer general fund monies between agencies and between programs within agencies that 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 FY17-18 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 bill) – In the budget bill, a line item represents the amount of money appropriated at the division level for an agency.

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

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

Enterprise Technology Services (ETS); and those otherwise specified by the legislature from time to time.

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

Unit – This is a more detailed breakdown of a division. There may be only one unit for each division or 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 budget document and subsequently rolled up to the division level (program level).

Common Budget/Fiscal Acronyms

A&I	Department of Administration and Information
ADM	Average Daily Membership (K-12 attendance)
AG	Attorney General
AML	Abandoned Mine Lands
APPR	Appropriation(s)
AWEC	At-Will-Employee-Contract
A4	Agency Trust Account
BRA	Budget Reserve Account
BRC	Business Ready Communities
CAFR	Comprehensive Annual Financial Report
CC	Community Colleges
CH	Chapter of the Session Laws
CLB	Coal Lease Bonus
COP	Court Ordered Placement
CREG	Consensus Revenue Estimating Group
CSLI	Common School Land Income Account
CSPLF	Common School Permanent Land Fund
CSPLF RA	Common School Permanent Land Fund Spending Policy Reserve Account
CY	Calendar Year
DD	Developmental Disabilities
DEQ	Department of Environmental Quality
DFS	Department of Family Services
DOC	Department of Corrections
DOR	Department of Revenue
DOT	Department of Transportation
DWS	Department of Workforce Services
EF	Enterprise Fund
ETS	Department of Enterprise Technology Services
FF	Federal Funds
FMR	Federal Mineral Royalties
FND	Funding section of bill (2-Regular, 3-Cap Con)
FY	Fiscal Year
G&F	Game and Fish Department
GAAP	Generally Accepted Accounting Principles
GF	General Fund
IS	Internal Service Fund
LSO	Legislative Service Office
LSRA	Legislative Stabilization Reserve Account
LUST	Leaking Underground Storage Tank
OF	Other Funds
OSLI	Office of State Lands and Investments
PF	Pension funds

PLF	Permanent Land Fund
PR	Private Funds
PSC	Public Service Commission
PTSB	Professional Teaching Standards Board
PWMTF	Permanent Wyoming Mineral Trust Fund
PWMTF RA	Permanent Wyoming Mineral Trust Fund Spending Policy Reserve Account
P2	Deferred Compensation Funds
RB	Special Revenue Bonds
SAO	State Auditor's Office
SCCA	School Capital Construction Account
SEC	Funding subsection of the bill, basically Agency number
SFD	School Facilities Department
SFP	School Foundation Program
SFP RA	School Foundation Program Reserve Account
SL	Session Laws
SLIB	State Loan and Investment Board
SIPA	Strategic Investments and Projects Account
SPA	Spending Policy Amount
SPCR	Department of State Parks and Cultural Resources
SR	Special Revenue
STO	State Treasurer's Office
S0	Other Funds Identified by Footnote
S1	Water Development Account I
S2	Water Development Account II
S3	Budget Reserve Account
S4	Local Government Capital Construction Account
S5	School Foundation Program
S6	School Capital Construction Account
S7	Highway Fund
S8	Game and Fish Fund
S13	Strategic Investments and Projects Account
TT	Tobacco Settlement Trust Income Account
T1	Expendable Trust - Omnibus
T2	Expendable Trust - Miner's Hospital
T3	Expendable Trust - State Hospital
T4	Expendable Trust - Training School
T6	University Permanent Land Income Fund
T7	Expendable Trust - Group Insurance
T0	Expendable Trust - Other
UW	University of Wyoming
WBC	Wyoming Business Council
WRS	Wyoming Retirement System
W.S.	Wyoming Statute

Short Summary of Profiled Accounts

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

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

Legislative Stabilization Reserve Account (LSRA) – this account serves as the State’s primary intermediate savings account or “rainy day” fund. Through FY 2016, the Legislative Stabilization Reserve Account did not benefit from any dedicated revenue source. Rather, it had historically been increased either through direct appropriation or end of biennium transfer of unappropriated funds. Beginning in FY 2017, the LSRA will receive up to 1.25 percent of annual investment earnings from the PWMTF, after deposit into the General Fund, which are in excess of 2.5 percent but less than the 5 percent spending policy amount pursuant to W.S. 9-4-719(q). The LSRA was initially created in 2005 Laws, Chapter 191, Section 301(d), with the first deposit made in FY 2006, and the legislature codified the account in W.S. 9-4-219 in 2015 (2015 Wyoming Session Laws, Chapter 195).

Strategic Investments and Projects Account (SIPA) - initially created in 2013 Laws, Chapter 73, Section 300(e), the SIPA has historically received anticipated but not forecast realized capital gains from investments within the Permanent Wyoming Mineral Trust Fund (PWMTF) on an ad hoc basis. This short-term savings account has been designated by the Legislature to be available for gubernatorial budget recommendations of one-time expenditures as the Governor deems necessary. Like the LSRA, beginning in FY 2017, the SIPA will receive up to 1.25 percent of annual investment earnings from the PWMTF, after deposit into the General Fund, which are in excess of 2.5 percent but less than the 5 percent spending policy amount pursuant to W.S. 9-4-719(q). The legislature codified the SIPA in 2015 (2015 Wyoming Session Laws, Chapter 195; W.S. 9-4-220).

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

account, to fund the school district guarantee for K-12 school district operations. It has historically been linked with the School Capital Construction Account and Permanent Land Fund Holding Account in terms of transfers to and from the SFP.

School Capital Construction Account (SCCA) – established as the primary account to fund K-12 school district capital construction, this account benefits from coal lease bonus revenues and federal mineral royalties, state royalties and, if necessary, transfers. The SCCA has historically been linked with the School Foundation Program account and the Permanent Land Fund Holding Account in terms of transfers to and from the SCCA. The account is created in W.S. 21-15-111(a)(i).

Permanent Land Fund Holding Account (PLF Holding Account) – this account serves as an intermediate savings account for the state expenditures related to K-12 education, somewhat comparable to the LSRA for the state's traditional funds. This account has no dedicated revenue source other than transfers from the SFP or SCCA. To date, no appropriations have been made from the account aside from transfers of funds in excess of the maximum account established by the Legislature of \$475 million for the account (2012 Laws, Chapter 16, Section 1(j)(iv) and 2014 Laws, Chapter 26, Section 300(k)) and to support the School Foundation Program appropriations, as necessary.

School Foundation Program Reserve Account (SFP RA) - this account serves as an intermediate savings account for the state expenditures related to K-12 education, somewhat comparable to the LSRA for the state's traditional operating funds. Initially created through a deposit of \$100 million in the 2014 Budget Bill (2014 Laws, Chapter 26, Section 300(g)), the Legislature codified the account in 2015. (2015 Laws, Chapter 195; W.S. 21-13-306.1). Beginning in fiscal year 2016, the account will benefit from a dedicated revenue stream of an amount equal to the extent to which earnings from the Common School Permanent Land Fund (CSPLF) exceed three percent (3%) of the previous five-year average market value of the CSPLF and less than the spending policy amount (5%) for the CSPLF. (W.S. 9-4-719(r)(i)) Through the 2016 Budget Session, the Legislature had not appropriated funds from this account.

Permanent Wyoming Mineral Trust Fund Spending Policy Reserve Account (PWMTF RA) – created in W.S. 9-4-719(b), this account serves as an intermediate savings account, or holding account, in which investment earnings from the Permanent Wyoming Mineral Trust Fund (PWMTF) in excess of the statutory spending policy amount are deposited prior to being added to the corpus of the PWMTF.

Common School Permanent Land Fund Spending Policy Reserve Account (CSPLF RA) – created in W.S. 9-4-719(f), this account serves as an intermediate savings account, or holding account, in which investment earnings from the Common School Permanent Land Fund (CSPLF) in excess of the statutory spending policy amount are deposited prior to being added to the corpus of the CSPLF.

Municipal Solid Waste Landfill Remediation Account – the Legislature may appropriate from this account for remediation and monitoring funding to address leaking municipal solid waste landfills and related administration. (W.S. 35-11-535)

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

dedicated revenue stream of state severance taxes, investment earnings, and repayments of loans from the account.

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

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

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 001 Office of the Governor
 - 0100 Administration
 - 0200 Tribal Liaison
 - 0300 Commission on Uniform Laws
 - 0400 Special Contingency
 - 0900 Clean Coal Technology
 - 1100 Homeland Security
 - 2400 Natural Resource Policy Account
 - 2600 Endangered Species Administration
 - 2900 Baseline Scientific Assessment
- 002 Secretary of State
 - 0100 Administration
 - 0400 Securities Enforcement
 - 0600 Bucking Horse & Rider
- 003 State Auditor
 - 0100 Administration
 - 1000 G&F License Revenue Recoupment
- 004 State Treasurer
 - 0100 Treasurer's Operations
 - 0300 Veterans' Tax Exemption
 - 0600 Manager Payments
 - 0800 Unclaimed Property
 - 2000 Indian Motor Vehicle Exemption
- 006 Department of Administration and Information
 - 2000 Director's Office
 - 2300 Professional Licensing Boards
 - 2500 Budget Division
 - 3000 General Services
 - 3400 Construction Management Division
 - 3500 Human Resources Division
 - 3800 Employees Group Insurance
 - 4500 Economic Analysis Division
 - 6000 State Library

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 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 Administration
 - 0200 Guardian Ad Litem
 - 0400 Court Ordered Capital Case

- 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
 - 1900 Dry Bean Commission
 - 2200 Leaf Cutter Bee

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

- 012 Board of Architects/Landscapers
 - 0100 Administration

- 014 Miners' Hospital Board
 - 0100 Miners' Hospital Board

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 015 Attorney General
 - 0100 Law Office
 - 0300 Criminal Investigations
 - 0500 Law Enforcement Academy
 - 0600 Peace Officer Standards & Training
 - 0700 Medical Review Panel
 - 0900 Victim Services Division
 - 1100 Governor's Council on Dev Disabilities
- 016 Board of Barber Examiners
 - 0100 Administration
- 017 Board of 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
 - 0700 Appraisal Management
- 019 Professional Teaching Standards Board
 - 0100 Prof Teaching Stds Board
- 020 Department of Environmental Quality
 - 0100 Administration
 - 0200 Air Quality
 - 0300 Water Quality
 - 0400 Land Quality
 - 0500 Industrial Siting
 - 0600 Solid Waste Management
 - 0700 Uranium NRC Agreement
 - 4400 Abandoned Mine Reclamation
- 021 Department of Audit
 - 0100 Administration
 - 0200 Banking
 - 0300 Public Fund
 - 0400 Mineral
 - 0500 Excise
- 022 Respiratory Care Practitioners Board
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

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

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

- 027 School Facilities Department
 - 0100 Operations
 - 0500 Major Maintenance
 - 0600 Engineering and Technical Service Contracts

- 028 Board of Registration in Podiatry
 - 0100 Administration

- 029 Water Development Office
 - 0100 Administration

- 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 Funeral Service Practitioners
 - 0100 Administration

- 036 Board of Midwifery
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

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

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

- 039 Wildlife/Natural Resources Trust
 - 0100 Wildlife Trust Administration
 - 0200 Wildlife Trust Projects

- 040 Game and Fish Commission
 - 5100 Aquatic Invasive Species
 - 6100 Veterinary Service Program
 - 6200 Sage Grouse Planning & Protection
 - 6300 Wolf Management
 - 6400 Comprehensive Wildlife Mgmt. Strategies

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

- 042 Geological Survey
 - 0100 Geologic Program

- 043 Dietetics Licensing Board
 - 0100 Administration

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

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 045 Department of Transportation
 - 0100 Administration
 - 0400 Administrative Services
 - 0500 Law Enforcement
 - 0600 WyoLink
 - 0700 Aeronautics Administration
 - 0900 Operational Services
 - 1000 Aeronautics
 - 2100 GF Appropriation to Commission
- 046 Mixed Martial Arts Board
 - 0100 Administration
- 048 Department of Health
 - 0100 Director's Office
 - 0400 Health Care Financing
 - 0500 Public Health
 - 2500 Behavioral Health
 - 5000 Aging
- 049 Department of Family Services
 - 5700 Energy Assistance and Weatherization
 - 5800 Institutions
 - 5900 Assistance and Services
- 051 Livestock Board
 - 0100 Administration
 - 0200 Animal Health
 - 0300 Brucellosis
 - 0600 Estrays
 - 0700 Brand Inspection
 - 0800 Predator Control Fees
- 052 Medical Licensing Board
 - 0100 Administration
- 053 Department of Workforce Services
 - 0100 Administration & Support
 - 0200 Vocational Rehabilitation
 - 0300 Unemployment Insurance
 - 0400 Labor Standards
 - 0500 Workers' Safety and Compensation
- 054 Board of Nursing
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 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
 - 0900 Adult Basic Education
 - 1000 WYIN Loan & Grant Program
 - 1500 Veterans' Tuition Waiver Program
 - 2000 WY Teacher Shortage Loan Program
 - 3000 Public Television
- 058 Board of Speech Pathologists/Audiologists
 - 0100 Administration
- 059 Board of Pharmacy
 - 0200 Licensing Board
- 060 State Lands and Investments
 - 0100 Operations
 - 0200 Forestry
 - 0300 County Emergency Suppression
 - 0400 Fire
 - 0900 Mineral Royalty Grants
 - 2000 Federal Forestry Grants
 - 6800 Transportation Enterprise Fund
- 061 Wyoming Board of CPAs
 - 0100 Administration
- 062 Board of Physical Therapy
 - 0100 Administration
- 063 Governor's Residence
 - 0100 Residence Operation
 - 0200 Governor's Residence
- 064 Board of Hearing Aid Specialists
 - 0100 Administration
- 065 Board of Athletic Trainers
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 066 Wyoming Tourism Board
 - 0100 Wyoming Tourism Board
- 067 University of Wyoming
 - 6700 State Aid
 - 6800 School of Energy Resources
 - 6900 Tier 1 Engineering
 - 9600 NCAR MOU
 - 9700 Endowments
- 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
 - 6500 Deferred Compensation
- 075 Board of Outfitters
 - 0100 Administration
- 077 Enterprise Technology Services
 - 1000 Enterprise Operations
 - 2000 Enterprise Core Services
 - 3000 IT Enhanced Services
 - 4000 Depreciation Reserve
 - 5000 WUN Infrastructure
- 078 Mental Health Professions Licensing
 - 0100 Administration
- 079 Board of Nursing Home Administrators
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 080 Department of Corrections
 - 0100 WDOC Commissaries
 - 0200 WDOC Assistance Fund
 - 0300 WDOC Inmate Medical
 - 0400 WDOC Substance Abuse Treatment
 - 1000 Corrections Operations
 - 2000 Field Services
 - 3000 Honor Conservation Camp
 - 4000 Women's Center
 - 5000 Honor Farm
 - 6000 State Penitentiary
 - 9000 WY Medium Correctional Institution
- 081 Board of Parole
 - 0100 Administration
- 083 Board of Occupational Therapy
 - 0100 Administration
- 084 Board of Professional Geologists
 - 0100 Administration
- 085 Wyoming Business Council
 - 0100 Wyoming Business Council
 - 1600 Investment Ready Communities
- 101 Supreme Court
 - 0100 Administration
 - 0200 Judicial Nominating Commission
 - 0400 Law Library
 - 0500 Circuit Courts
 - 0600 Court Automation and Electronic Technology
 - 0700 Judicial Retirement
 - 0900 Board of Judicial Policy & Admin
- 102 Board of Law Examiners
 - 0100 Administration
- 103 Commission on Judicial Conduct and Ethics
 - 0100 Administration
- 120 Judicial District 1A
 - 0100 Administration
- 121 Judicial District 1B
 - 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 122 Judicial District 2A
 0100 Administration
- 123 Judicial District 2B
 0100 Administration
- 124 Judicial District 3B
 0100 Administration
- 125 Judicial District 3A
 0100 Administration
- 126 Judicial District 4
 0100 Administration
- 127 Judicial District 5A
 0100 Administration
- 128 Judicial District 5B
 0100 Administration
- 129 Judicial District 6A
 0100 Administration
- 130 Judicial District 7A
 0100 Administration
- 131 Judicial District 7B
 0100 Administration
- 132 Judicial District 9A
 0100 Administration
- 133 Judicial District 8A
 0100 Administration
- 134 Judicial District 9B
 0100 Administration
- 135 Judicial District 6B
 0100 Administration
- 136 Judicial District 8B
 0100 Administration
- 137 Laramie County District 1C
 0100 Administration

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 138 Sweetwater County District 3C
 - 0100 Administration
- 139 Natrona County District 7C
 - 0100 Administration
- 140 Judicial District 6C
 - 0100 Administration
- 141 Judicial District 9C
 - 0100 Administration
- 142 Judicial District 4B
 - 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
 - 0400 Dental Contracts
 - 0500 Nursing Program
- 201 Legislative Service Office
 - 0100 LSO
- 205 Education-School Finance
 - 4100 School Foundation Pgm
 - 4200 Court Ordered Placements
 - 4500 Foundation-Specials
 - 4600 Education Reform
 - 4700 Student Performance Data Systems

Agency Programs in FY 2017/2018 Biennial Budget (through the 2016 Session)

- 206 Department of Education
 - 1000 State Board of Education
 - 1100 Leadership, Finance & Information Management
 - 1200 Accountability and Communications
 - 1300 School Support and Individual Learning
 - 1400 Student Services

- 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

<u>Series</u>	Object	
	<u>Code</u>	<u>Description</u>
0100	PERSONAL SERVICES	
	0101	SALARIES-SET BY LAW
	0103	SALARIES CLASSIFIED
	0104	SALARIES OTHER
	0105	EMPLOYER PD BENEFITS
	0106	MERIT SYSTEM
	0107	INSTITUTIONAL SPECIAL
	0108	FRINGE BENEFITS
	0110	OMNIBUS LAND INCOMES
	0167	UW-PERSONAL SERVICES
0200	SUPPORTIVE SERVICES	
	0201	REAL PROPERTY REP & MT
	0202	EQUIPMENT REP & MAINT
	0203	UTILITIES
	0204	COMMUNICATION
	0207	DUES-LICENSES-REGISTRATION
	0208	ADVERTISING-PROMOTIONAL
	0209	DATA PROCESSING
	0210	MISCELLANEOUS
	0211	SERVICES STATE INSTITUTES
	0212	SURPLUS PROPERTY
	0213	INTERCOLLEGIATE
	0221	TRAVEL IN STATE
	0222	TRAVEL OUT OF STATE
	0223	PERMANENTLY ASSIGNED VEHICLES
	0224	EMPLOYEE MOVING EXPENSES
	0225	TRAVEL FOR DONATED SERV. IS
	0226	TRAVEL DONATED SERVICES OS
	0227	BD/COMM TRAVEL REIMBURSEMENTS OUT OF STATE
	0228	BD/COMM TRAVEL REIMBURSEMENTS IN STATE
	0230	SUPPLIES
	0231	OFFICE SUPPLY-PRINTING
	0232	LICENSE PLATES-REGIS
	0233	MTR VEHICLE & AIRPLANE SUP
	0234	FOOD, FOOD SVC SUPPLY
	0235	MEDICAL-LAB SUPPLIES
	0236	EDUCATIONAL-RECREATIONAL SUPP
	0237	SOFT GOODS & HOUSEKEEPING
	0238	FARM & LIVESTOCK SUP
	0239	OTHER REPAIR-MAINT SUP
	0240	INTANGIBLE ASSETS
	0241	OFFICE EQUIP-FURNISH

Expenditure Series Categories

<u>Series</u>	<u>Object</u> <u>Code</u>	<u>Description</u>
	0242	DATA PROCESSING & OTHER COMPUTER EQUIPMENT
	0243	TRANSPORTATION EQUIP
	0244	FOOD SERVICE EQUIP
	0245	MEDICAL-LAB EQUIPMENT
	0246	EDUCATION-RECREATION-TECH
	0247	INSTITUTIONAL-HOUSEHOLD FURNISH
	0248	VEHICLES PURCHASES BY AGENCY
	0249	FARM & SHOP EQUIPMENT
	0251	REAL PROPERTY RENTAL
	0252	EQUIPMENT RENTAL
	0253	ASSESSMENTS
	0254	INSURANCE-BOND PREMIUMS
	0255	PAYMENTS
	0256	JUDGMENTS-COURT-OTHER
	0257	AWARDS & PRIZES
	0260	MEDICAL UNIT DEPT OF EMPLOYMENT
	0261	TEMP TOTAL DISABILITY (DOE)
	0262	LEGAL FEES DEPT OF EMPLOYMENT
	0263	PERMANENT DISABILITY EMPLOYMENT
	0264	MISCELLANEOUS
	0265	FARS SUPPORTIVE SERVICES
	0266	EMPLOYMENT HELP DESK-IT
	0267	UW SUPPORTIVE SERVICES
	0271	AWARDS-PRIZES
	0281	WYDOT USE ONLY - PROPERTY MANAGEMENT
	0283	WYDOT USE ONLY - EQUIPMENT MANAGEMENT
	0292	MAINTENANCE CONTRACTS EXTERNAL
0300	RESTRUCTIVE COSTS AND SERVICES	
	0301	COST ALLOCATION
	0302	ADMINISTRATIVE
0400	CENTRAL SERVICE/DATA SERVICE	
	0410	CENTRAL-SER DATA-SER
	0420	TELECOMMUNICATIONS
	0429	DOT ONLY TELECOMMUNICATIONS
0500	SPACE RENTAL	
	0520	SPACE RENTAL
0600	GRANTS AND AID PAYMENTS	
	0601	TAX EXEMPTION
	0602	LOCAL GOVERNMENTS

Expenditure Series Categories

<u>Series</u>	<u>Object</u> <u>Code</u>	<u>Description</u>
	0603	FEDERAL GOVERNMENT
	0604	SCHOOL DISTRICTS
	0605	JOB TRAINING ASSISTANCE
	0606	PRIVATE INSTITUTION ORG
	0607	SCHOLARSP & ED ASS'T
	0608	AIDS (TO/BEHALF OF)
	0609	LANDFILL REMEDIATION REIMBURSEMENTS TO MUNICIPAL OPERATORS
	0610	DIV OF VOC REHABILITATION
	0611	CASE SERVICES
	0612	FOSTER CARE
	0613	SOCIAL SERVICES
	0614	D-PASS MEDICAL CASE SERVICES
	0615	INS. PAYMENTS CLAIMS
	0616	MEDICAL ASSISTANCE-TITLE 19
	0617	MEDICAL ASSISTANCE-KIDS SERV
	0618	CASE SERVICES CHILDRENS HLTH
	0619	DLQNT. SVCS.-YOUTH ALT. (DP)
	0620	DLQNT. SVCS.- STAFF SUPV. (DE)
	0621	ADULT PROTECTION SERVICES-APS
	0622	CHILD PROTECTION SERVICES(CPS)
	0623	YOUTH&FAMILY SERVICES (YFS)
	0624	PROBATION(PB)
	0625	UNIVERSAL SERVICE FUND
	0626	GRANTS
	0630	CLIENT/RECIPIENT BENEFITS PAID
	0667	UW-GRANTS & AID PAYMENTS
	0671	JTPA TAXABLE ASSISTANCE
	0681	FEDERAL PROGRAM REIMBURSEMENTS
0700	CAPITAL EXPENDITURES	
	0701	CAPITAL OUTLAY
	0702	CAPITAL OUTLAY UD 500
	0703	CAPITAL OUTLAY-ADVERTISING
	0704	CAPITAL OUTLAY-COMMUNICATION
	0705	CAPITAL OUTLAY-TRAVEL IN STATE
	0706	CAPITAL OUTLAY-TRAVEL OUT STATE
	0707	FIXED ASSET-CIP & BLDG ONLY
0800	NON-OPERATING EXPENDITURES	
	0801	PURCHASE FOR RESALE
	0802	STATE INITIATED VOL DISC PURCHASE
	0803	WYLD (WYOMING LIBRARY DATABASE)
	0811	REFUND RETIREMENT CTB

Expenditure Series Categories

<u>Series</u>	<u>Object</u> <u>Code</u>	<u>Description</u>
	0812	TAXES (OVERPAYMENTS)
	0813	SUSPENSE
	0814	OTHER REFUNDS
	0815	SUPPORT PAYMENTS
	0816	CLAIMS A&I/HRD USE ONLY
	0821	COUNTIES
	0822	MUNICIPALITIES
	0823	STATE
	0831	FED MINERAL ROYALTY
	0832	OTHER
	0841	PAYROLL DEDUCTIONS
	0842	RETIREMENT PAYMENTS
	0843	OTHER COLLECTIONS
	0851	PRINCIPAL
	0852	DEBT SERVICE-INTEREST
	0853	DEBT SERVICE-OTHER
	0854	LOSS ON VALUE OF INVESTMENTS
	0855	POOL INVESTMENT FUND EXPEND
	0856	TRANSFERS OUT POOLED FUNDS
	0867	UW-NON OPERATING EXPENDITURES
	0871	OTHER LOANS
	0872	SPECIAL INVESTIGATION
	0873	DEPRECIATION EXPENSE
	0881	FUND SHIFT - FISCAL
0900	SPECIAL SERVICES	
	0901	PROFESSIONAL FEES
	0902	CONSULTING SERVICES
	0903	SPECIAL OR ONE TIME PROJECTS
	0904	SUB CONTRACTS
	0905	CONTRACTUAL TRAVEL
	0906	ENVIRONMENTAL SERVICES
	0907	ENVIRONMENTAL SERV. OTHER
	0921	INTER-FD WATER DEVELOP CHARGES
	0929	WATER DEVELOPMENT PROJECTS
	0967	UW-CONTRACTUAL SERVICES
	0999	HIGHWAY DEPT EXPEND

**Summary of Appropriations from Traditional Funds (General Fund and Reserve Accounts)
through the 2016 Budget Session**

Biennium	05-06	07-08	09-10	11-12	13-14	15-16	17-18
General Fund (GF) appropriations, including dollars to SFP	2,411,566,537	3,473,405,968	3,493,967,730	3,167,039,697	3,329,332,825	3,512,665,150	3,132,252,507
Percentage change from previous biennium	59.95%	44.03%	0.59%	-9.36%	5.12%	5.51%	-10.83%
Cumulative percentage change from 05-06 biennium	-----	44.03%	44.88%	31.33%	38.06%	45.66%	29.88%
Appropriations <i>from</i> reserves:							
Budget Reserve Account (BRA)	56,257,051	121,650,000	12,322,500	27,928,348	0	0	
PWMTF Spending Policy Reserve Account				20,000,000	0	0	
Strategic Investments and Projects Account (SIPA)						28,629,704	
Legislative Stabilization Reserve Account (LSRA)							221,000,000
Total appropriations from reserves	56,257,051	121,650,000	12,322,500	47,928,348	0	28,629,704	221,000,000
Total appropriations from GF and reserves	2,467,823,588	3,595,055,968	3,506,290,230	3,214,968,045	3,329,332,825	3,541,294,854	3,353,252,507
Percentage change from previous biennium	56.18%	45.68%	-2.47%	-8.31%	3.56%	6.37%	-5.31%
Cumulative percentage change from 05-06 biennium	-----	45.68%	42.08%	30.28%	34.91%	43.50%	35.88%
Appropriations <i>to</i> savings (permanent to more temporary) accounts and transfers:							
PWMTF Corpus	141,404,270	60,000,000	0	0	422,171	134,181,910	
PWMTF Spending Policy Reserve Account (PWMTF RA)	74,583,915	217,972,101	0	23,335,013	274,906,356	75,780,059	
Legislative Stabilization Reserve Account (LSRA)	85,000,000	240,000,000	701,286,373	586,234,367	383,707,775		
Strategic Investments and Projects Account (SIPA)					135,000,000	0	
School Foundation Program Reserve Account (SFPR)						100,000,000	
State Facility Construction Account						15,700,000	
<i>Transfers</i> to other accounts	10,000,000	50,043,656	12,250,000			36,665,000	
Appropriations from GF and BRA to savings accounts	310,988,185	568,015,757	693,536,373	609,569,380	794,036,302	362,326,969	0
Total appropriations from GF and reserves (with savings)	2,778,811,773	4,163,071,725	4,199,826,603	3,824,537,425	4,123,369,127	3,903,621,823	3,353,252,507
Percentage change from previous biennium	69.43%	49.81%	0.88%	-8.94%	7.81%	-5.33%	-14.10%
Cumulative percentage change from 05-06 biennium	-----	49.81%	51.14%	37.63%	48.39%	40.48%	20.67%

Notes:

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

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

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

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

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

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

Total Appropriations from Traditional Funds (General Fund and Reserve Accounts) through the 2016 Budget Session:

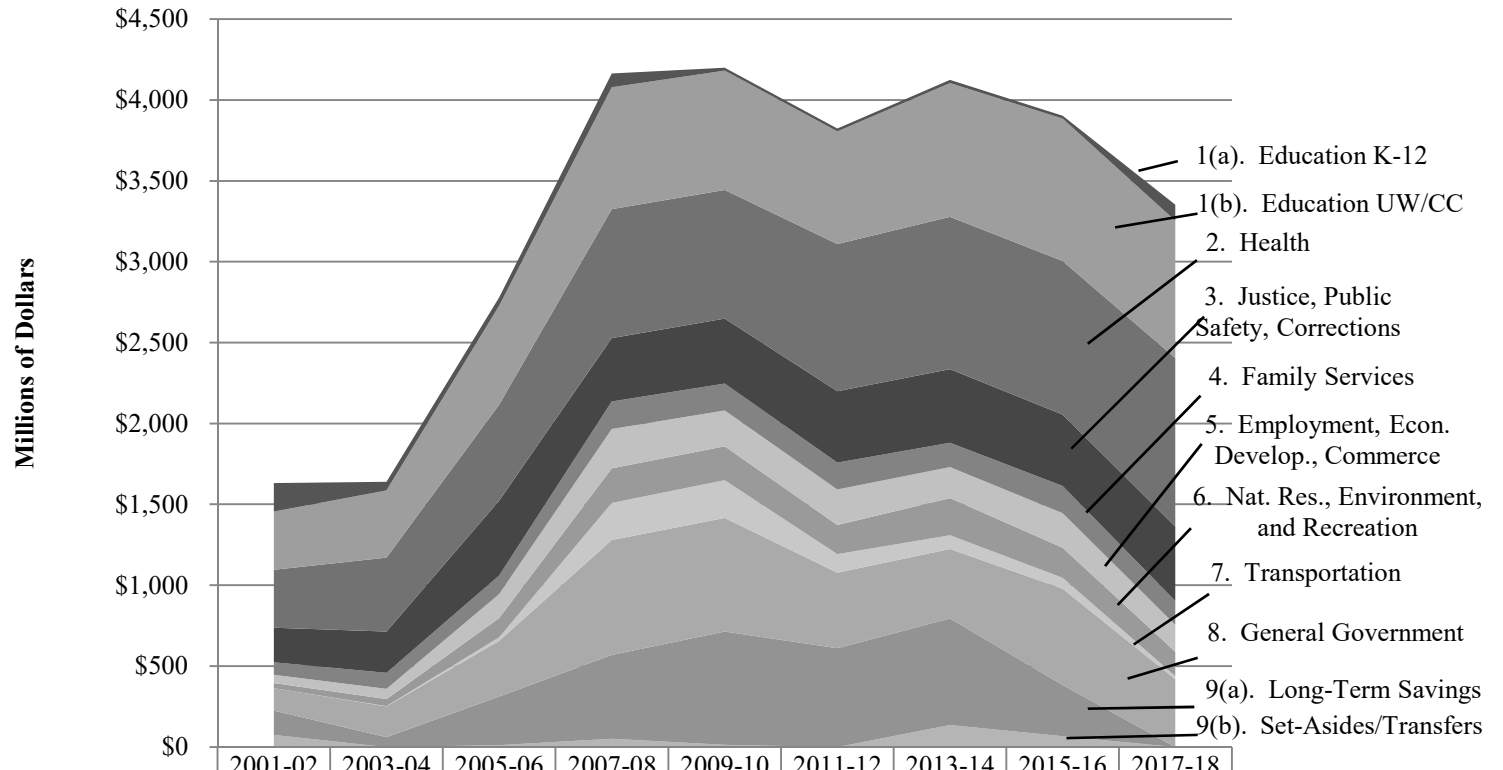
By Service Expenditure Category, FY 2005-06 through FY 2017-18

Biennium Categories	05-06	05-06 % of total	07-08	07-08 % of total	09-10 (1)	09-10 % of total	11-12	11-12 % of total	13-14 (2)	13-14 % of total	15-16	15-16 % of total	17-18 (6)	17-18 % of total
1a. Education (K-12)	50,903,287	1.83%	84,971,936	2.04%	17,918,297	0.43%	18,585,942	0.49%	17,972,348	0.44%	18,249,162	0.47%	98,832,171	2.95%
% change from previous biennium	-6.26%		66.93%		-78.91%		3.73%		-3.30%		1.54%		441.57%	
cumulative % change from 05-06 biennium	-----		66.93%		-64.80%		-63.49%		-64.69%		-64.15%		94.16%	
1b. Education (UW, WICHE, Community Colleges)	610,889,814	21.98%	754,035,155	18.11%	738,967,900	17.60%	695,656,888	18.19%	827,168,718	20.06%	880,996,733	22.57%	849,108,747	25.32%
% change from previous biennium	47.08%		23.43%		-2.00%		-5.86%		18.90%		6.51%		-3.62%	
cumulative % change from 05-06 biennium	-----		23.43%		20.97%		13.88%		35.40%		44.22%		39.00%	
2. Health	593,645,792	21.36%	795,743,498	19.11%	795,451,385	18.94%	910,169,795	23.80%	942,054,644	22.85%	950,044,283	24.34%	1,042,924,552	31.10%
% change from previous biennium	29.71%		34.04%		-0.04%		14.42%		3.50%		0.85%		9.78%	
cumulative % change from 05-06 biennium	-----		34.04%		33.99%		53.32%		58.69%		60.04%		75.68%	
3. Justice, Public Safety and Corrections	464,146,184	16.70%	391,854,431	9.41%	399,894,890	9.52%	441,631,803	11.55%	455,903,278	11.06%	440,758,388	11.29%	458,220,671	13.66%
% change from previous biennium	82.93%		-15.58%		2.05%		10.44%		3.23%		-3.32%		3.96%	
cumulative % change from 05-06 biennium	-----		-15.58%		-13.84%		-4.85%		-1.78%		-5.04%		-1.28%	
4. Family Services	115,287,758	4.15%	170,739,922	4.10%	166,692,786	3.97%	167,390,280	4.38%	150,163,588	3.64%	167,286,249	4.29%	148,631,799	4.43%
% change from previous biennium	14.42%		48.10%		-2.37%		0.42%		-10.29%		11.40%		-11.15%	
cumulative % change from 05-06 biennium	-----		48.10%		44.59%		45.19%		30.25%		45.10%		28.92%	
5. Employment, Econ. Development and Commerce	146,863,819	5.29%	244,057,322	5.86%	221,601,288	5.28%	219,678,627	5.74%	191,568,290	4.65%	214,438,939	5.49%	167,159,105	4.98%
% change from previous biennium	139.01%		66.18%		-9.20%		-0.87%		-12.80%		11.94%		-22.05%	
cumulative % change from 05-06 biennium	-----		66.18%		50.89%		49.58%		30.44%		46.01%		13.82%	
6. Natural Resources, Environment and Recreation	119,335,110	4.29%	213,391,092	5.13%	210,139,591	5.00%	179,067,592	4.68%	229,670,640	5.57%	185,222,950	4.74%	149,523,565	4.46%
% change from previous biennium	173.89%		78.82%		-1.52%		-14.79%		28.26%		-19.35%		-19.27%	
cumulative % change from 05-06 biennium	-----		78.82%		76.09%		50.05%		92.46%		55.21%		25.30%	
7. Transportation	22,487,671	0.81%	228,373,759	5.49%	234,282,011	5.58%	115,003,379	3.01%	85,139,258	2.06%	67,424,766	1.73%	20,815,443	0.62%
% change from previous biennium	799.51%		915.55%		2.59%		-50.91%		-25.97%		-20.81%		-69.13%	
cumulative % change from 05-06 biennium	-----		915.55%		941.82%		411.41%		278.60%		199.83%		-7.44%	
8. General government (3)	344,264,153	12.39%	711,888,853	17.10%	701,342,082	16.70%	467,783,739	12.23%	429,692,061	10.42%	596,873,384	15.29%	418,036,454	12.47%
% change from previous biennium	80.50%		106.79%		-1.48%		-33.30%		-8.14%		38.91%		-29.96%	
cumulative % change from 05-06 biennium	-----		106.79%		103.72%		35.88%		24.81%		73.38%		21.43%	
9a. Long-Term Savings (4)	300,988,185	10.83%	517,972,101	12.44%	701,286,373	16.70%	609,569,380	15.94%	659,036,302	15.98%	314,961,969	8.07%	0	0.00%
% change from previous biennium	401.65%		72.09%		35.39%		-13.08%		8.12%		-52.21%		-100.00%	
cumulative % change from 05-06 biennium	-----		72.09%		132.99%		102.52%		118.96%		4.64%		-100.00%	
9b. Set-Asides/Transfers (5)	10,000,000	0.36%	50,043,656	1.20%	12,250,000	0.29%	0	0.00%	135,000,000	3.27%	67,365,000	1.73%	0	0.00%
% change from previous biennium	N/A		400.44%		-75.52%		-100.00%		N/A		-50.10%		-100.00%	
cumulative % change from 05-06 biennium	-----		400.44%		22.50%		-100.00%		1250.00%		573.65%		-100.00%	
Total approps. from GF and reserves (with savings)	2,778,811,773	100.00%	4,163,071,725	100.00%	4,199,826,603	100.00%	3,824,537,425	100.00%	4,123,369,127	100.00%	3,903,621,823	100.00%	3,353,252,507	100.00%
% change from previous biennium	69.43%		49.81%		0.88%		-8.94%		7.81%		-5.33%		-14.10%	
cumulative % change from 05-06 biennium	-----		49.81%		51.14%		37.63%		48.39%		40.48%		20.67%	

Notes:

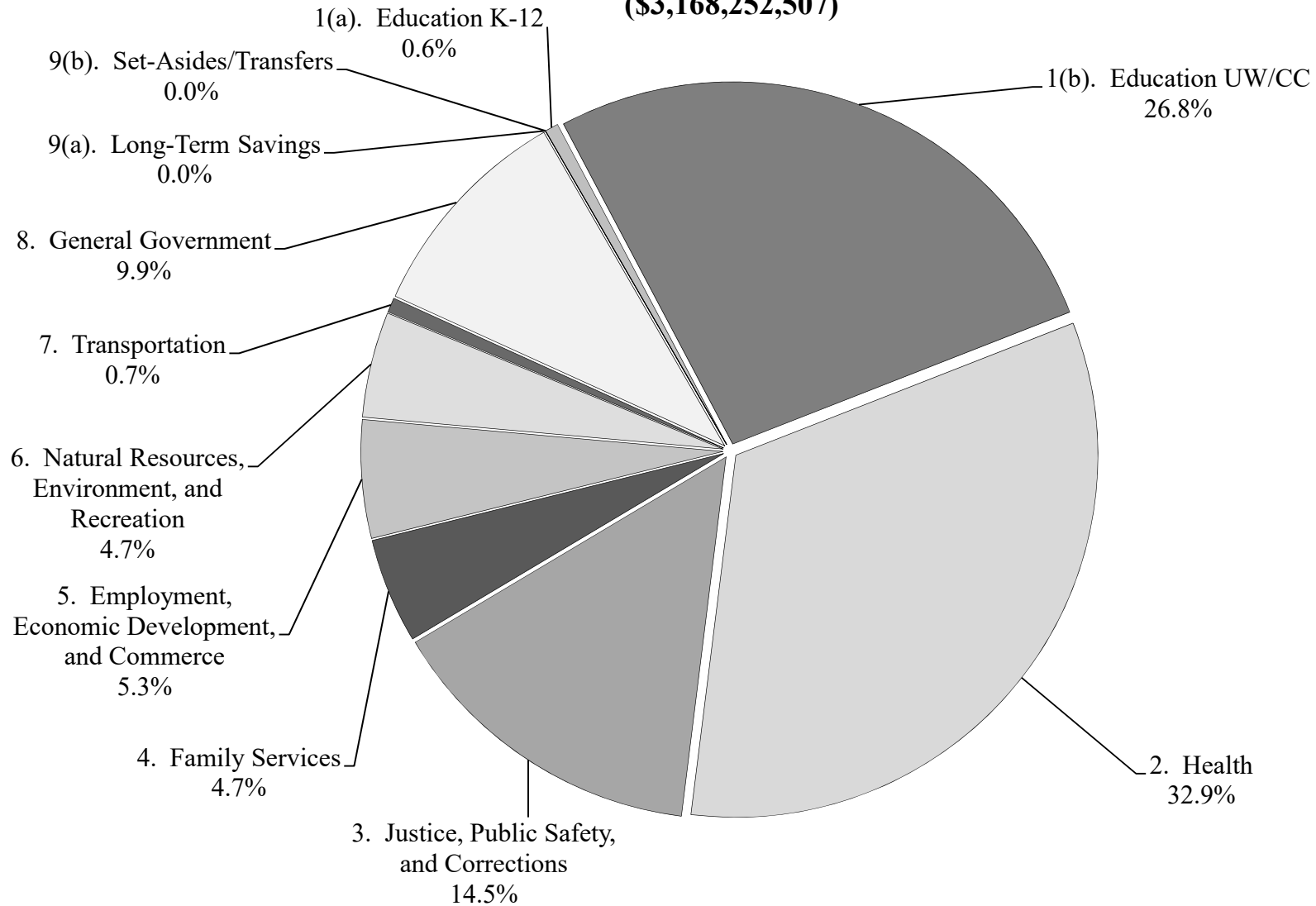
- (1) FY 2009-10 numbers include FY 2010 (mid-biennium) budget reduction/reversion as executed by the Governor under his plan submitted to the Legislature.
- (2) FY 2013-14 appropriations include the (up to) \$45 million anticipated to be transferred from the General Fund to the Strategic Investments and Projects Account (SIPA) on or after June 30, 2014.
- (3) Category 8 General Government appropriations includes local government distributions and State Loan and Investment Board (SLIB) mineral royalty grant funding, as well as employee compensation (salary and benefit) funding.
- (4) Category 9a Long Term Savings reflects appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the Legislative Stabilization Reserve Account (LSRA), the PWMTF Reserve Account, the School Foundation Program Reserve Account (SFPRA; beginning July 1, 2014) and the fish hatchery account within the Permanent Land Fund.
- (5) Category 9b Set-Asides/Transfers reflects direct appropriations or transfers to expendable accounts designated for specific purposes (i.e. - Water accounts, SIPA, State Facilities Construction Account (beginning July 1, 2014), etc.)
- (6) FY2017-2018 appropriations do not include reductions by the Governor.

General Fund and Reserve Accounts Appropriations By Service Category (Type 3 Funds), FY 2001-02 through 2017-18 Biennia



	2001-02	2003-04	2005-06	2007-08	2009-10	2011-12	2013-14	2015-16	2017-18
■ 1(a). Education K-12	\$176	\$54	\$51	\$85	\$18	\$19	\$18	\$18	\$99
■ 1(b). Education UW/CC	\$360	\$415	\$611	\$754	\$739	\$696	\$827	\$881	\$849
■ 2. Health	\$359	\$458	\$594	\$796	\$795	\$910	\$942	\$950	\$1,043
■ 3. Justice, Public Safety, Corrections	\$214	\$254	\$464	\$392	\$400	\$442	\$456	\$441	\$458
■ 4. Family Services	\$77	\$101	\$115	\$171	\$167	\$167	\$150	\$167	\$149
■ 5. Employment, Econ. Develop., Commerce	\$51	\$61	\$147	\$244	\$222	\$220	\$192	\$214	\$167
■ 6. Nat. Res., Environment, and Recreation	\$31	\$44	\$119	\$213	\$210	\$179	\$230	\$185	\$150
■ 7. Transportation	\$0	\$3	\$22	\$228	\$234	\$115	\$85	\$67	\$21
■ 8. General Government	\$138	\$191	\$344	\$712	\$701	\$468	\$430	\$597	\$418
■ 9(a). Long-Term Savings	\$150	\$60	\$301	\$518	\$701	\$610	\$659	\$315	\$0
■ 9(b). Set-Asides/Transfers	\$75	\$0	\$10	\$50	\$12	\$0	\$135	\$67	\$0

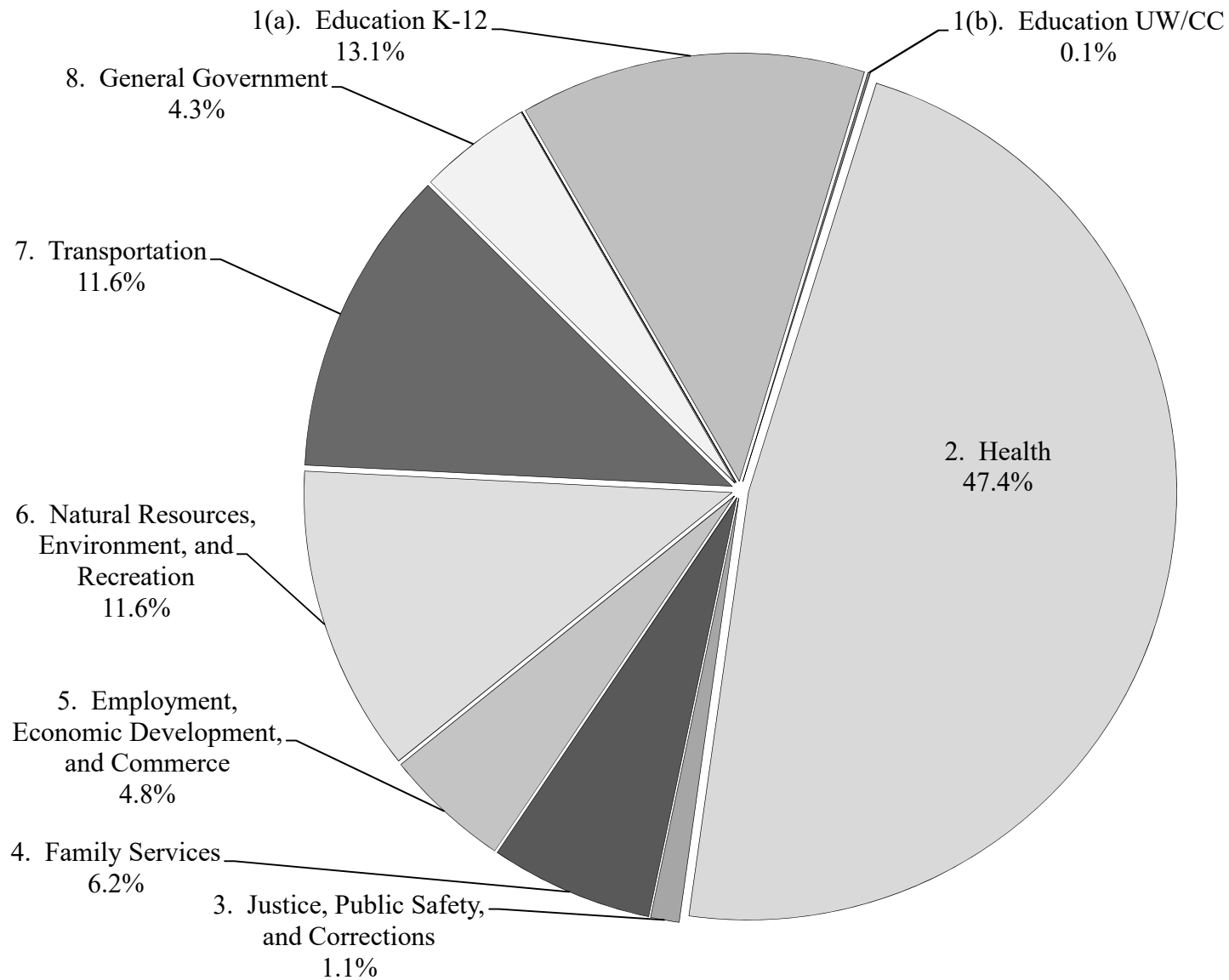
**Percent of FY 2017-18 Biennium Appropriations,
General Funds* By Service Category
(\$3,168,252,507)**



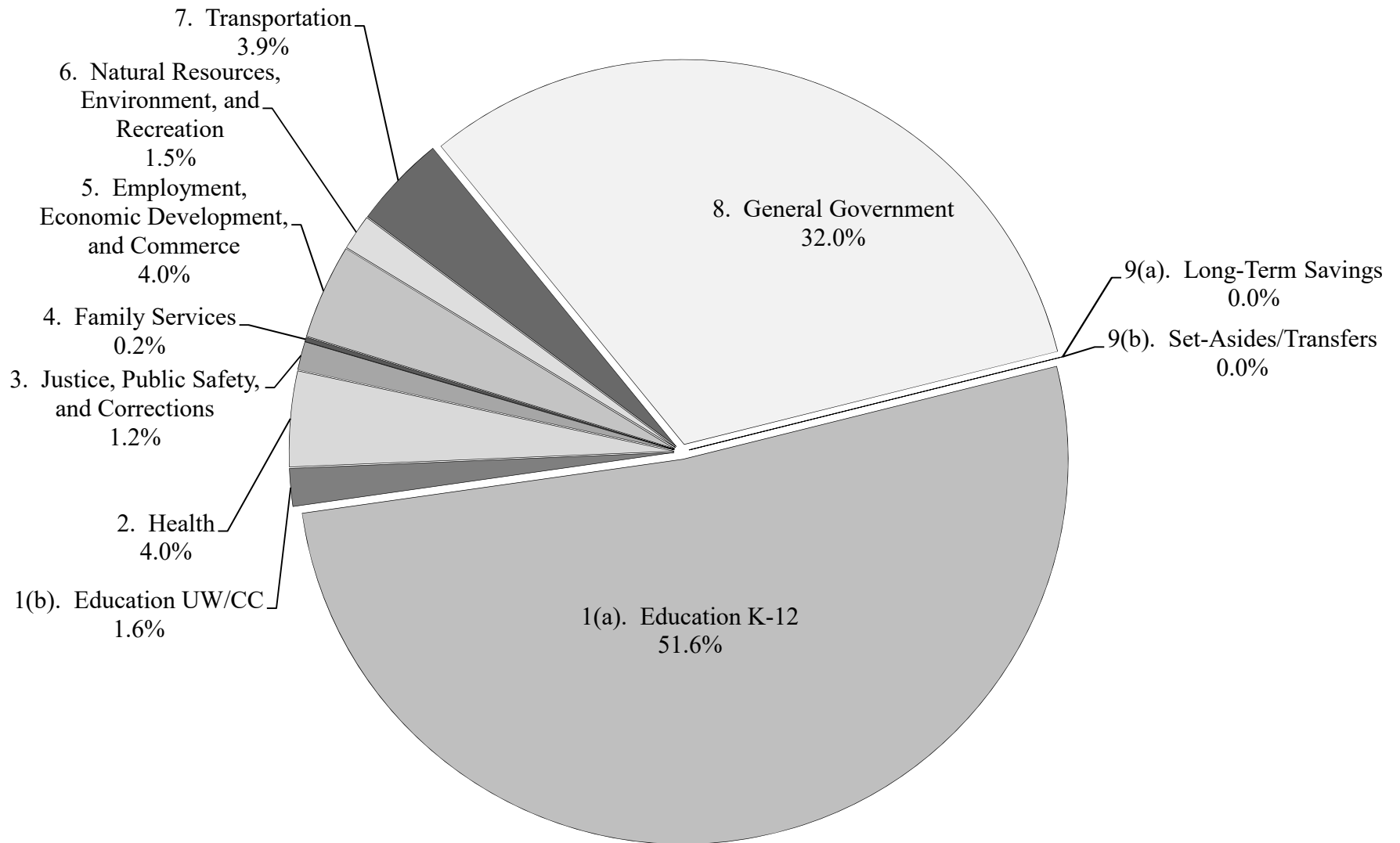
* General Funds do not include other Type-3 Funds. Other Type-3 Funds (BRA not transferred to the GF, SIPA, etc.) are included under Other Funds.

**Appropriations do not include reductions by the Governor.

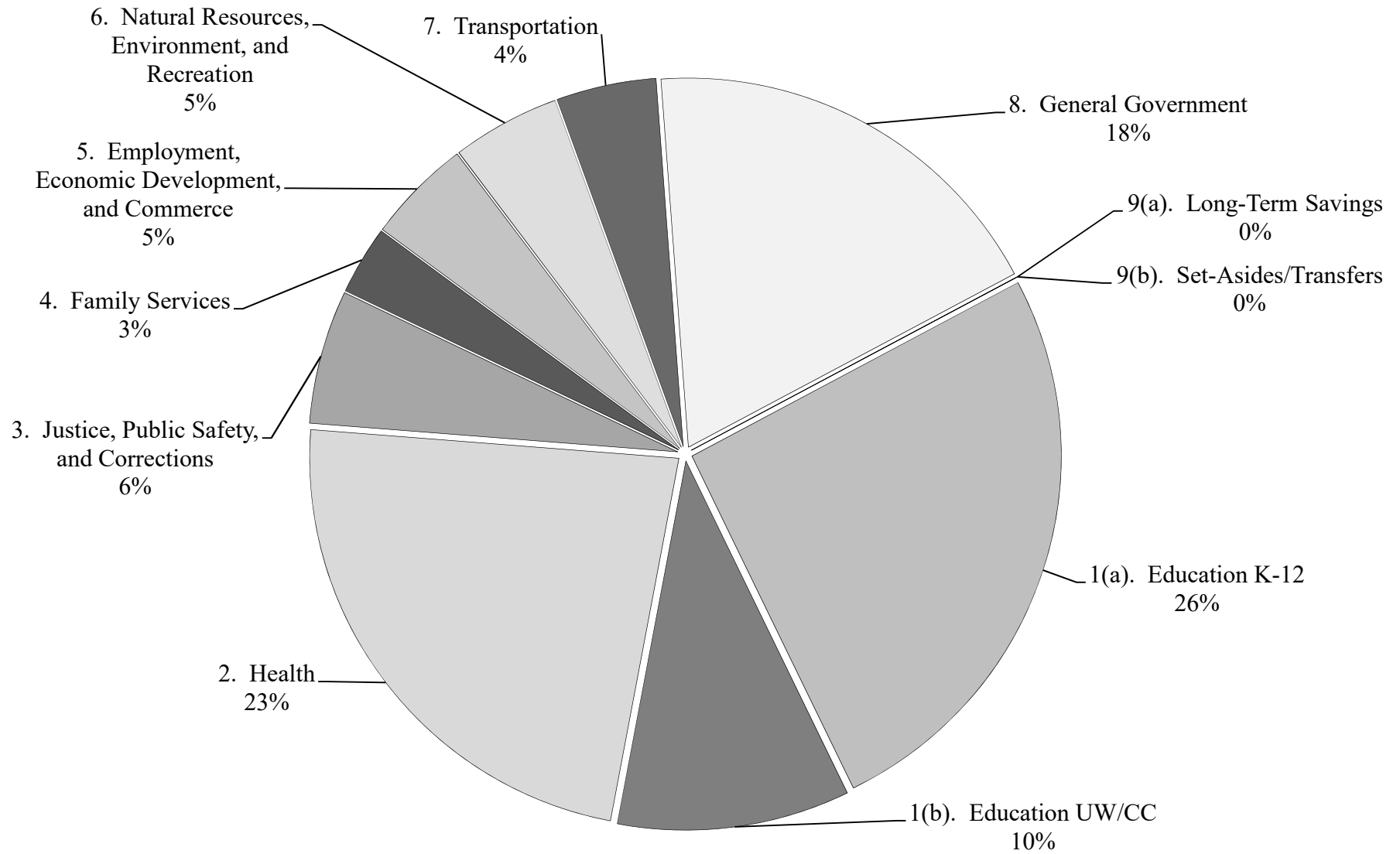
**Percent of FY 2017-18 Biennium Appropriations,
Federal Funds By Service Category
(\$1,869,611,409)**



**Percent of FY 2017-18 Biennium Appropriations,
Other Funds By Service Category
(\$3,933,264,157)**



**Percent of FY 2017-18 Biennium Appropriations,
All Funds By Service Category
(\$8,971,128,073)**



Summary of Appropriations and Positions 2007-08 thru 2017-18, by Service Expenditure Category Through the 2016 Budget Session*

(adjusted for effective immediately and major de-appropriations)

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding From Prev. Biennium (FY 2015-16)		From 2007-08 Biennium	
#	Agency	07-08		09-10		11-12		13-14		15-16		17-18					
1a. Education (K-12)																	
005	Superintendent of Public Instruction	Total						1,361,005	8	2,178,478	8	0	0				
		GF	FT					1,294,429	8	2,072,478	8	0	0				
		FF	PT					0	0	0	0	0	0				
		OF	AWEC					66,576	0	106,000	0	0	0				
027	School Facilities Department	Total	486,108,379	20	414,489,452	20	480,118,780	18	755,965,055	18	433,231,555	20	227,992,000	19	-47.37%	-53.10%	
		GF	FT	0	17	0	17	0	15	0	15	0	17	0	16		
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	486,108,379	3	414,489,452	3	480,118,780	3	755,965,055	3	433,231,555	3	227,992,000	3	-47.37%	-53.10%
205	Education - School Finance	Total	1,318,748,390	5	1,372,664,536	7	1,576,469,841	5	1,657,065,193	4	1,622,621,456	3	1,792,730,581	3	10.48%	35.94%	
		GF	FT	67,081,292	4	0	5	0	5	0	4	0	3	0	3		
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	1,251,667,098	1	1,372,664,536	2	1,576,469,841	0	1,657,065,193	0	1,622,621,456	0	1,792,730,581	0	10.48%	43.23%
206	Department of Education	Total	253,629,519	159	257,261,066	153	283,031,675	153	258,923,799	132	263,716,897	132	273,727,527	133	3.80%	7.92%	
		GF	FT	17,890,644	126	17,918,297	125	18,585,942	125	16,677,919	111	16,176,684	111	18,832,171	113	16.42%	5.26%
		FF	PT	223,987,543	8	225,040,259	7	251,515,646	6	231,472,487	4	231,267,312	4	244,148,025	4	5.57%	9.00%
		OF	AWEC	11,751,332	25	14,302,510	21	12,930,087	22	10,773,393	17	16,272,901	17	10,747,331	16	-33.96%	-8.54%
		Total	2,058,486,288	184	2,044,415,054	180	2,339,620,296	176	2,673,315,052	162	2,321,748,386	163	2,294,450,108	155	-1.18%	11.46%	
		GF	FT	84,971,936	147	17,918,297	147	18,585,942	145	17,972,348	138	18,249,162	139	18,832,171	132	3.19%	-77.84%
		FF	PT	223,987,543	8	225,040,259	7	251,515,646	6	231,472,487	4	231,267,312	4	244,148,025	4	5.57%	9.00%
		OF	AWEC	1,749,526,809	29	1,801,456,498	26	2,069,518,708	25	2,423,870,217	20	2,072,231,912	20	2,031,469,912	19	-1.97%	16.12%
1b. Education (UW and Colleges)																	
057	Community College Comm. ¹	Total	445,344,862	13	389,810,410	17	368,510,969	16	333,814,411	15	425,995,657	15	323,391,365	14	-24.09%	-27.38%	
		GF	FT	259,840,609	12	260,650,848	14	254,601,611	16	282,147,467	15	333,233,620	15	274,123,754	14	-17.74%	5.50%
		FF	PT	2,937,809	0	2,711,847	0	2,726,990	0	1,839,522	0	1,840,840	0	1,837,868	0	-0.16%	-37.44%
		OF	AWEC	182,566,444	1	126,447,715	3	111,182,368	0	49,827,422	0	90,921,197	0	47,429,743	0	-47.83%	-74.02%
067	University of Wyoming	Total	464,129,242	3	600,582,830	0	603,180,938	0	522,868,126	0	559,852,591	0	531,658,857	0	-5.04%	14.55%	
		GF	FT	458,029,242	3	444,940,813	0	403,032,008	0	504,018,126	0	503,056,854	0	531,658,857	0	5.69%	16.08%
		FF	PT	0	0	89,633,612	0	135,348,930	0	18,850,000	0	3,475,737	0	0	0		
		OF	AWEC	6,100,000	0	66,008,405	0	64,800,000	0	0	0	53,320,000	0	0	0		
069	WICHE	Total	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	5,195,930	0	5,554,799	0	6.91%	16.01%	
		GF	FT	4,788,059	0	5,180,730	0	5,180,730	0	5,180,730	0	5,195,930	0	5,554,799	0	6.91%	16.01%
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
167	UW - Medical Education	Total	26,277,246	104	30,571,011	107	38,147,979	131	44,914,868	162	49,498,191	168	52,470,734	167	6.01%	99.68%	
		GF	FT	24,277,246	85	28,195,509	88	32,842,539	108	35,822,395	139	38,010,329	138	37,771,337	137	-0.63%	55.58%
		FF	PT	0	19	0	19	0	23	0	23	0	30	0	25		
		OF	AWEC	2,000,000	0	2,375,502	0	5,305,440	0	9,092,473	0	11,487,862	0	14,699,397	5	27.96%	634.97%
		Total	940,539,408	120	1,026,144,981	124	1,015,020,616	147	906,778,135	177	1,040,542,369	183	913,075,755	181	-12.25%	-2.92%	
		GF	FT	746,935,155	100	738,967,900	102	695,656,888	124	827,168,718	154	879,496,733	153	849,108,747	151	-3.46%	13.68%
		FF	PT	2,937,809	19	92,345,459	19	138,075,920	23	20,689,522	23	5,316,577	30	1,837,868	25	-65.43%	-37.44%
		OF	AWEC	190,666,444	1	194,831,622	3	181,287,808	0	58,919,895	0	155,729,059	0	62,129,140	5	-60.10%	-67.41%
2. Health																	
014	Miners' Hospital Board	Total	5,156,580	1	5,213,000	1	5,932,123	1	7,519,124	3	7,643,525	3	7,753,779	3	1.44%	50.37%	
		GF	FT	0	0	0	0	0	0	0	0	1	0	3			
		FF	PT	0	0	0	0	0	0	0	0	2	0	0			
		OF	AWEC	5,156,580	1	5,213,000	1	5,932,123	1	7,519,124	3	7,643,525	0	7,753,779	0	1.44%	50.37%
048	Department of Health	Total	1,443,424,130	1,567	1,505,802,204	1,570	1,740,938,744	1,526	1,859,361,946	1,451	1,904,780,441	1,461	2,078,831,240	1,460	9.14%	44.02%	
		GF	FT	765,343,498	1,446	815,451,385	1,456	910,169,795	1,417	942,054,644	1,346	950,044,283	1,359	1,042,924,552	1,358	9.78%	36.27%
		FF	PT	596,248,149	94	627,733,076	78	703,901,897	75	770,917,072	71	817,408,897	71	886,196,165	71	8.42%	48.63%
		OF	AWEC	81,832,483	27	62,617,743	36	126,867,052	34	146,390,230	34	137,327,261	31	149,710,523	31	9.02%	82.95%
		Total	1,448,580,710	1,568	1,511,015,204	1,571	1,746,870,867	1,527	1,866,881,070	1,454	1,912,423,966	1,464	2,086,585,019	1,463	9.11%	44.04%	
		GF	FT	765,343,498	1,446	815,451,385	1,456	910,169,795	1,417	942,054,644	1,346	950,044,283	1,360	1,042,924,552	1,361	9.78%	36.27%
		FF	PT	596,248,149	94	627,733,076	78	703,901,897	75	770,917,072	71	817,408,897	73	886,196,165	71	8.42%	48.63%
		OF	AWEC	86,989,063	28	67,830,743	37	132,799,175	35	153,909,354	37	144,970,786	31	157,464,302	31	8.62%	81.02%
3. Justice, Public Safety, and Corrections																	
008	Public Defenders	Total	16,345,393	80	23,509,610	83	24,917,942	91	25,247,495	92	26,618,427	93	27,008,959	92	1.47%	65.24%	
		GF	FT	13,838,531	61	20,460,756	64	20,905,524	72	21,143,192	73	22,376,475	74	22,605,890	76	1.03%	63.35%
		FF	PT	0	19	0	19	0	19	0	19	0	19	0	16		
		OF	AWEC	2,506,862	0	3,048,854	0	4,012,418	0	4,104,303	0	4,241,952	0	4,403,069	0	3.80%	75.64%
015	Attorney General	Total	75,913,929	252	84,433,081	251	86,059,451	255	86,087,038	247	89,266,337	252	97,023,419	251	8.69%	27.81%	
		GF	FT	59,624,492	246	65,852,578	243	64,424,618	247	64,765,207	243	65,546,634	248	67,896,499	247	3.59%	13.87%
		FF	PT	8,747,364	6	8,739,879	6	12,405,596	6	12,397,017	2	13,056,180	2	19,246,660	2	47.41%	120.03%
		OF	AWEC	7,542,073	0	9,840,624	2	9,229,237	2	8,924,814	2	10,663,523	2	9,880,260	2	-7.35%	31.00%
080	Corrections Department	Total	261,168,090	1,149	249,088,994	1,304	300,423,032	1,301	299,975,252	1,284	281,417,826	1,284	299,395,286	1,247	6.39%	14.64%	
		GF	FT	247,670,585	1,121	235,870,503	1,291	278,771,567	1,288	276,851,531	1,271	261,351,289	1,271	275,556,256	1,231	5.44%	11.26%
		FF	PT	370,000	13	317,137	3	316,307	3	324,303	3	322,848	3	326,750	3	1.21%	-11.69%
		OF	AWEC	13,127,505	15	12,901,354	10	21,335,158	10	22,799,418	10	19,743,689	10	23,512,280	13	19.09%	79.11%
081	Board of Parole	Total	1,610,922	7	1,660,089	7	1,718,022	7	1,766,499	7	1,763,763	7	1,835,448	7	4.06%	13.94%	
		GF	FT	1,610,922	7	1,660,089	7	1,718,022	7	1,766,499	7	1,763					

Summary of Appropriations and Positions 2007-08 thru 2017-18, by Service Expenditure Category Through the 2016 Budget Session*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding		
#	Agency		07-08		09-10		11-12		13-14		15-16		17-18		From Prev. Biennium (FY 2015-16)	From 2007-08 Biennium
101	Supreme Court	Total	46,563,794	225	50,106,810	230	51,295,736	225	62,864,010	226	57,919,494	231	58,673,205	237	1.30%	26.01%
		GF FT	42,499,197	190	43,824,201	202	40,442,797	199	55,360,507	202	50,200,577	203	49,178,840	205	-2.04%	15.72%
		FF PT	182,294	35	289,939	28	286,602	26	575,156	24	607,455	28	601,066	27	-1.05%	229.72%
		OF AWEC	3,882,303	0	5,992,670	0	10,566,337	0	6,928,347	0	7,111,462	0	8,893,299	5	25.06%	129.07%
102	Board of Law Examiners	Total	105,000	0	155,000	0	155,000	0	178,750	0	178,750	0	178,750	0	0.00%	70.24%
		GF FT	0	0	0	0	0	0	0	0	0	0	0	0		
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	105,000	0	155,000	0	155,000	0	178,750	0	178,750	0	178,750	0	0.00%	70.24%
103	Judicial Supervisory	Total	307,387	1	321,456	1	324,776	1	360,474	1	345,058	1	367,340	1	6.46%	19.50%
		GF FT	307,387	1	321,456	1	324,776	1	360,474	1	345,058	1	367,340	1	6.46%	19.50%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
103-142	All Judicial districts	Total	16,791,812	88	18,748,568	88	21,150,115	92	21,554,585	93	24,768,064	98	26,145,770	96	5.56%	55.71%
		GF FT	16,791,812	84	18,748,568	84	21,150,115	90	21,554,585	91	24,768,064	95	26,145,770	93	5.56%	55.71%
		FF PT	0	4	0	4	0	2	0	2	0	3	0	3		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
151	District Attorney JD #1	Total	3,276,026	19	3,912,990	19	3,965,428	20	4,151,964	20	4,090,384	20	4,244,832	20	3.78%	29.57%
		GF FT	3,276,026	18	3,912,990	18	3,965,428	18	4,151,964	18	4,090,384	19	4,244,832	19	3.78%	29.57%
		FF PT	0	1	0	1	0	1	0	1	0	0	0	0		
		OF AWEC	0	0	0	0	0	1	0	1	0	1	0	1		
157	District Attorney JD #7	Total	2,993,479	20	3,415,499	20	3,823,256	20	3,922,422	19	3,927,247	19	4,096,732	20	4.32%	36.86%
		GF FT	2,993,479	19	3,415,499	20	3,823,256	20	3,922,422	19	3,927,247	19	4,096,732	20	4.32%	36.86%
		FF PT	0	1	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
160	County & Pros. Attys.	Total	3,242,000	0	5,828,250	0	6,105,700	0	6,026,897	0	6,388,897	0	6,293,064	0	-1.50%	94.11%
		GF FT	3,242,000	0	5,828,250	0	6,105,700	0	6,026,897	0	6,388,897	0	6,293,064	0	-1.50%	94.11%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
3.	Justice, Public Safety, and Corrections subtotals	Total	428,317,832	1,841	441,180,347	2,003	499,938,458	2,012	512,135,386	1,989	496,684,247	2,005	525,262,805	1,971	5.75%	22.63%
		GF FT	391,854,431	1,747	399,894,890	1,930	441,631,803	1,942	455,903,278	1,925	440,758,388	1,937	458,220,671	1,899	3.96%	16.94%
		FF PT	9,299,658	79	9,346,955	61	13,008,505	57	13,296,476	51	13,986,483	55	20,174,476	51	44.24%	116.94%
		OF AWEC	27,163,743	15	31,938,502	12	45,298,150	13	42,935,632	13	41,939,376	13	46,867,658	21	11.75%	72.54%
4. Family Services																
049	Dept. of Family Svcs	Total	275,165,510	815	285,085,826	813	280,104,858	780	266,857,884	733	292,830,778	719	270,781,907	715	-7.53%	-1.59%
		GF FT	170,739,922	777	166,692,786	777	167,390,280	751	150,163,588	709	167,286,249	695	148,631,799	693	-11.15%	-12.95%
4.	Family Services subtotals	FF PT	94,854,401	34	100,661,608	32	100,118,058	25	105,928,721	21	114,224,798	21	115,083,108	19	0.75%	21.33%
		OF AWEC	9,571,187	4	17,731,432	4	12,596,520	4	10,765,575	3	11,319,731	3	7,067,000	3	-37.57%	-26.16%
5. Employment, Economic Development, and Commerce																
009	Natural Gas Pipeline Authority	Total	1,267,253	0	1,437,992	0	1,206,928	0	1,158,651	0	1,158,651	0	1,088,315	0	-6.07%	-14.12%
		GF FT	1,267,253	0	1,437,992	0	1,206,928	0	1,158,651	0	1,158,651	0	1,088,315	0	-6.07%	-14.12%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
023	Public Service Commission	Total	15,042,234	36	15,862,777	36	15,753,843	35	15,680,487	38	15,992,620	38	16,782,983	38	4.94%	11.57%
		GF FT	500,000	36	0	36	0	35	0	37	0	37	0	37		
		FF PT	250,860	0	252,670	0	334,000	0	310,000	0	310,000	0	425,000	0	37.10%	69.42%
		OF AWEC	14,291,374	0	15,610,107	0	15,419,843	0	15,370,487	1	15,682,620	1	16,357,983	1	4.31%	14.46%
024	Dept. State Parks & Cultural Res.	Total	62,258,430	273	57,983,876	270	56,841,821	263	56,016,349	257	57,433,574	257	58,416,599	254	1.71%	-6.17%
		GF FT	41,061,824	181	36,849,404	178	35,599,478	172	34,245,924	167	33,552,021	167	33,290,955	165	-0.78%	-18.92%
		FF PT	6,742,834	92	6,621,279	91	6,359,043	91	6,585,141	90	7,423,005	90	7,952,216	89	7.13%	17.94%
		OF AWEC	14,453,772	0	14,513,193	1	14,883,300	0	15,185,284	0	16,458,548	0	17,173,428	0	4.34%	18.82%
025	Department of Employment ²	Total	68,883,955	328	83,506,724	327	85,083,163	316	0	0	0	0	0	0		
		GF FT	3,512,330	322	3,754,670	321	3,795,832	310	0	0	0	0	0	0		
		FF PT	19,543,399	0	20,363,611	0	20,536,861	0	0	0	0	0	0	0		
		OF AWEC	45,828,226	6	59,388,443	6	60,750,470	6	0	0	0	0	0	0		
026	Dept. of Workforce Services ²	Total	78,862,864	281	77,184,944	272	78,568,639	254	0	0	0	0	0	0		
		GF FT	18,882,961	281	21,564,880	272	22,058,662	254	0	0	0	0	0	0		
		FF PT	50,954,262	0	48,300,238	0	49,114,905	0	0	0	0	0	0	0		
		OF AWEC	9,025,641	0	7,319,826	0	7,395,072	0	0	0	0	0	0	0		
032	Infrastructure Authority	Total	6,623,540	0	1,708,565	0	1,695,565	0	1,620,426	0	1,620,032	0	1,516,475	0	-6.39%	-77.10%
		GF FT	6,623,540	0	1,708,565	0	1,695,565	0	1,620,426	0	1,620,032	0	1,516,475	0	-6.39%	-77.10%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
041	Fire Prevention	Total	6,895,407	36	7,333,814	36	7,415,336	36	7,247,219	34	7,075,104	34	8,072,359	34	14.10%	17.07%
		GF FT	6,418,453	36	6,814,786	36	6,794,913	36	6,585,833	34	6,419,680	34	7,055,511	34	9.90%	9.93%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	476,954	0	519,028	0	620,423	0	661,386	0	655,424	0	1,016,848	0	55.14%	113.20%
044	Insurance Department	Total	30,851,713	27	52,893,682	27	61,664,622	24	61,610,609	26	58,484,834	26	43,019,508	26	-26.44%	39.44%
		GF FT	3,000,000	27	6,000,000	27	8,500,000	24	5,860,000	26	2,760,000	26	4,909,503	26	77.88%	63.65%
		FF PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF AWEC	27,851,713	0	46,893,682	0	53,164,622	0	55,750,609	0	55,724,834	0	38,110,005	0	-31.61%	36.83%

Summary of Appropriations and Positions 2007-08 thru 2017-18, by Service Expenditure Category Through the 2016 Budget Session*

(adjusted for effective immediately and major de-appropriations)														Percent (%) Change Funding From Prev. Biennium (FY 2015-16)			
#	Agency	07-08		09-10		11-12		13-14		15-16		17-18		From 2007-08 Biennium			
053	Dept. of Workforce Services ²	Total				1,782,405	0	220,770,996	563	159,689,293	561	161,995,298	557	1.44%	#DIV/0!		
		GF	FT			0	0	24,850,724	557	24,596,287	555	23,238,909	551	-5.52%	#DIV/0!		
		FF	PT			0	0	129,558,810	0	69,105,008	0	74,038,497	0	7.14%	#DIV/0!		
		OF	AWEC			1,782,405	0	66,361,462	6	65,987,998	6	64,717,892	6	-1.92%	#DIV/0!		
055	Oil & Gas Commission	Total	8,722,202	41	9,703,572	41	9,708,309	41	13,816,045	39	10,993,596	40	17,570,022	40	59.82%	101.44%	
		GF	FT	0	41	0	41	0	41	0	39	0	40	0	40		
		FF	PT	346,486	0	394,774	0	390,680	0	350,136	0	314,263	0	325,810	0	3.67%	-5.97%
		OF	AWEC	8,375,716	0	9,308,798	0	9,317,629	0	13,465,909	0	10,679,333	0	17,244,212	0	61.47%	105.88%
066	Wyoming Tourism Board	Total	0	0	26,497,304	0	41,255,242	0	27,359,263	0	28,591,699	0	29,953,282	0	4.76%	#DIV/0!	
		GF	FT			26,493,704	0	41,251,642	0	27,355,663	0	28,588,099	0	29,667,005	0	3.77%	#DIV/0!
		FF	PT			0	0	0	0	0	0	0	0	0	0		
		OF	AWEC			3,600	0	3,600	0	3,600	0	3,600	0	286,277	0	7852.14%	#DIV/0!
070	Enhanced Oil Recovery Comm.	Total	6,110,825	0	5,805,283	0	5,854,823	0	5,704,523	0	5,722,152	0	6,113,923	0	6.85%	0.05%	
		GF	FT	6,110,825	0	5,805,283	0	5,854,823	0	5,704,523	0	5,722,152	0	6,113,923	0	6.85%	0.05%
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
085	Wyoming Business Council ³	Total	165,683,409	2	119,594,084	0	102,343,216	0	93,838,005	0	118,030,383	0	68,255,740	0	-42.17%	-58.80%	
		GF	FT	155,030,136	1	110,172,004	0	92,920,784	0	84,186,546	0	85,022,017	0	60,278,509	0	-29.10%	-61.12%
		FF	PT	7,844,061	1	7,919,061	0	7,844,413	0	7,876,279	0	6,216,186	0	6,236,031	0	0.32%	-20.50%
		OF	AWEC	2,809,212	0	1,503,019	0	1,578,019	0	1,775,180	0	26,792,180	0	1,741,200	0	-93.50%	-38.02%
	5. Employment, Econ. Development, and Commerce subtotals	Total	451,201,832	1,024	459,512,617	1,009	469,173,912	969	504,822,573	957	464,791,938	956	412,784,504	949	-11.19%	-8.51%	
		GF	FT	242,407,322	925	220,601,288	911	219,678,627	872	191,568,290	860	189,438,939	859	167,159,105	853	-11.76%	-31.04%
		FF	PT	85,681,902	93	83,851,633	91	84,579,902	91	144,680,366	90	83,368,462	90	88,977,554	89	6.73%	3.85%
		OF	AWEC	123,112,608	6	155,059,696	7	164,915,383	6	168,573,917	7	191,984,537	7	156,647,845	7	-18.41%	27.24%
6. Natural Resources, Environment, and Recreation																	
010	Agriculture	Total	34,259,915	95	37,398,252	94	39,911,915	93	38,847,793	91	40,333,217	91	37,754,386	89	-6.39%	10.20%	
		GF	FT	27,868,092	87	30,396,651	85	33,194,189	85	31,422,897	83	32,819,165	83	29,885,496	81	-8.94%	7.24%
		FF	PT	1,026,097	8	1,103,393	9	1,124,619	8	1,521,674	8	1,399,882	8	1,422,247	8	1.60%	38.61%
		OF	AWEC	5,365,726	0	5,898,208	0	5,593,107	0	5,903,222	0	6,114,170	0	6,446,643	0	5.44%	20.14%
020	Environmental Quality	Total	131,606,456	265	152,140,661	272	173,811,414	273	244,015,539	267	183,912,291	272	232,945,323	272	26.66%	77.00%	
		GF	FT	41,883,170	262	39,866,518	268	37,169,738	269	70,498,476	264	58,496,496	270	42,109,405	270	-28.01%	0.54%
		FF	PT	75,687,577	0	95,879,732	0	105,359,839	0	157,031,921	0	82,315,912	0	172,960,169	0	110.12%	128.52%
		OF	AWEC	14,035,709	3	16,394,411	4	31,281,837	4	16,485,142	3	43,099,883	2	17,875,749	2	-58.52%	27.36%
029	Water Development Office ⁴	Total	92,168,076	26	124,471,166	26	137,291,261	26	118,630,492	26	173,571,249	26	8,481,505	25	-95.11%	-90.80%	
		GF	FT	0	26	0	26	6,960,430	26	6,975,000	26	0	26	0	25		
		FF	PT	0	0	0	0	25,402,070	0	23,025,000	0	12,406,005	0	0	0		
		OF	AWEC	92,168,076	0	124,471,166	0	104,928,761	0	88,630,492	0	161,165,244	0	8,481,505	0	-94.74%	-90.80%
037	State Engineer	Total	26,034,466	145	30,439,658	146	30,152,176	140	28,776,434	136	28,653,465	136	29,206,922	136	1.93%	12.19%	
		GF	FT	25,371,503	132	29,562,075	135	29,109,779	128	27,627,809	124	27,408,047	125	27,868,472	125	1.68%	9.84%
		FF	PT	0	13	0	11	0	11	0	11	0	11	0	11		
		OF	AWEC	662,963	0	877,583	0	1,042,397	1	1,148,625	1	1,245,418	0	1,338,450	0	7.47%	101.89%
039	Wildlife & Nat Resource Bd. ^{5, 16}	Total	51,480,000	2	48,738,918	2	25,643,803	1	45,793,822	2	23,223,241	2	10,177,582	2	-56.18%	-80.23%	
		GF	FT	49,850,000	2	36,122,297	2	11,548,854	1	17,155,806	2	10,609,525	2	657,947	2	-93.80%	-98.68%
		FF	PT	0	0	0	0	0	0	6,000,000	0	(5,881,742)	0	0	0		
		OF	AWEC	1,630,000	0	12,616,621	0	14,094,949	0	22,638,016	0	18,495,458	0	9,519,635	0	-48.53%	484.03%
040	Game and Fish Department ⁶	Total	23,823,561	27	28,309,974	46	10,202,969	72	10,746,857	89	15,572,881	89	11,824,829	90	-24.07%	-50.36%	
		GF	FT	23,823,561	9	28,309,974	23	9,752,969	21	9,752,858	21	13,763,988	21	10,748,886	22	-21.91%	-54.88%
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	18	0	23	450,000	51	993,999	68	1,808,893	68	1,075,943	68	-40.52%	#DIV/0!
042	Geological Survey	Total	5,536,906	27	6,026,562	28	5,805,481	31	5,289,696	23	5,083,810	23	5,067,927	23	-0.31%	-8.47%	
		GF	FT	5,536,906	27	5,291,946	27	5,167,380	27	5,289,696	23	5,083,810	23	5,067,927	23	-0.31%	-8.47%
		FF	PT	0	0	734,616	0	638,101	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	1	0	4	0	0	0	0	0	0		
060	Office of State Lands & Invest. ^{7, 15, 16}	Total	398,139,913	112	464,779,443	110	267,176,943	109	317,017,582	100	295,549,902	101	227,010,278	99	-23.19%	-42.98%	
		GF	FT	315,052,718	108	383,533,774	108	142,752,020	105	215,081,322	96	206,035,288	96	32,468,616	94	-84.24%	-89.69%
		FF	PT	33,786,222	4	35,093,998	2	58,855,883	4	56,724,651	4	41,903,080	4	42,050,979	4	0.35%	24.46%
		OF	AWEC	49,300,973	0	46,151,671	0	65,569,040	0	45,211,609	0	47,611,534	1	152,490,683	1	220.28%	209.31%
220	Env. Quality Council	Total	654,460	3	708,856	3	868,793	3	866,776	3	620,636	3	716,816	2	15.50%	9.53%	
		GF	FT	654,460	3	708,856	3	868,793	3	866,776	3	620,636	3	716,816	2	15.50%	9.53%
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0		
		OF	AWEC	0	0	0	0	0	0	0	0	0	0	0	0		
	6. Natural Resources subtotals (excluding local govt. distributions and SLIB grants) ^{12, 17}	Total	447,654,435	702	504,638,490	727	525,008,195	748	621,584,991	737	553,120,692	743	424,785,568	738	-23.20%	-5.11%	
		GF	FT	207,391,092	656	198,817,091	677	164,067,592	665	229,670,640	642	171,836,955	649	149,523,565	644	-12.99%	-27.90%
		FF	PT	110,499,896	25	132,811,739	22	191,380,512	23	244,303,246	23	132,143,137	23	216,433,395	23	63.79%	95.87%
		OF	AWEC	129,763,447	21	173,009,660	28	169,560,091	60	147,611,105	72	249,140,600	71	58,828,608	71	-76.39%	-54.66%
7. Transportation																	
045	Department of Transportation ⁸	Total	383,021,011	566	405,855,706	566	287,820,094	559	300,620,099	560	273,515,857	563	392,057,033	563	43.34%	2.36%	
		GF	FT	228,373,759	562	234,282,011	562	115,003,379	556	85,139,258	557	64,172,366	560	20,815,443	560	-67.56%	-90.89%
		FF	PT	2,604,898	1	42,846,463	1	40,532,959	0	74,830,260	0	53,976,483	0	217,091,950	0	302.20%	8233.99%
		OF	AWEC	152,042,354	3	128,727,232	3	132,283,756	3	140,650,581	3	155,367,008	3	154,149,640	3	-0.78%	1.39%
7. Transportation subtotals																	

Summary of Appropriations and Positions 2007-08 thru 2017-18, by Service Expenditure Category Through the 2016 Budget Session*

(adjusted for effective immediately and major de-appropriations)															Percent (%) Change Funding			
#	Agency		07-08		09-10		11-12		13-14		15-16		17-18		From Prev. Biennium (FY 2015-16)	From 2007-08 Biennium		
8. General Government																		
001	Office of the Governor ⁹	Total	Total	48,577,177	55	50,249,020	52	45,915,178	48	35,823,817	48	39,740,248	51	36,329,494	49	-8.58%	-25.21%	
		GF	FT	17,501,771	54	15,168,728	51	16,183,288	46	14,427,403	47	15,179,274	50	13,923,203	46	-8.27%	-20.45%	
		FF	PT	30,206,096	1	32,618,501	1	29,112,580	1	20,452,104	1	19,998,831	1	21,541,366	1	7.71%	-28.69%	
		OF	AWEC	869,310	0	2,461,791	0	619,310	1	944,310	0	4,562,143	0	864,925	2	-81.04%	-0.50%	
002	Secretary of State	Total		12,369,285	28	7,068,164	30	7,008,713	30	7,885,908	31	10,489,516	32	9,243,393	32	-11.88%	-25.27%	
		GF	FT	11,708,405	28	6,244,134	30	6,179,008	30	6,864,085	31	8,616,760	32	8,417,127	32	-2.32%	-28.11%	
		FF	PT	0	0	0	0	0	0	172,444	0	170,103	0	189,503	0	11.40%	#DIV/0!	
		OF	AWEC	660,880	0	824,030	0	829,705	0	849,379	0	1,702,653	0	636,763	0	-62.60%	-3.65%	
003	State Auditor	Total		16,010,383	27	17,654,446	27	20,006,735	26	20,782,057	25	19,397,521	26	22,341,453	26	15.18%	39.54%	
		GF	FT	16,010,383	26	17,654,446	26	19,933,735	25	20,782,057	25	19,397,521	26	22,341,453	26	15.18%	39.54%	
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	0	1	0	1	73,000	1	0	0	0	0	0	0			
004	State Treasurer	Total		55,617,317	28	69,622,550	28	72,439,178	27	69,404,787	26	91,622,141	26	82,468,207	26	-9.99%	48.28%	
		GF	FT	11,607,384	26	19,119,280	26	26,442,443	26	18,406,646	25	15,241,285	26	15,797,566	26	3.65%	36.10%	
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	44,009,933	2	50,503,270	2	45,996,735	1	50,998,141	1	76,380,856	0	66,670,641	0	-12.71%	51.49%	
006	Administration & Information	Total		516,143,861	370	625,442,840	372	609,280,720	375	659,210,319	241	1,234,724,114	239	836,200,119	233	-32.28%	62.01%	
		GF	FT	132,550,687	367	191,461,269	368	127,745,915	371	82,821,502	239	193,959,004	237	127,445,083	231	-34.29%	-3.85%	
		FF	PT	1,075,946	3	11,147,884	3	1,141,116	2	1,171,034	2	1,171,034	2	1,171,034	2	0.00%	8.84%	
		OF	AWEC	382,517,228	0	422,833,687	1	480,393,689	2	575,217,783	0	1,039,594,076	0	707,584,002	0	-31.94%	84.98%	
007	Adjutant General/Military Dept. ⁹	Total		201,638,218	261	56,905,177	267	94,280,854	257	91,463,610	279	112,426,136	290	73,862,276	292	-34.30%	-63.37%	
		GF	FT	46,480,743	201	26,824,572	214	30,421,130	208	29,834,921	230	16,619,655	241	16,762,172	244	0.86%	-63.94%	
		FF	PT	152,506,708	55	27,333,118	51	62,233,535	47	56,171,863	47	90,676,289	47	51,179,750	31	-43.56%	-66.44%	
		OF	AWEC	2,650,767	5	2,747,487	2	1,626,189	2	5,456,826	2	5,130,192	2	5,920,354	17	15.40%	123.34%	
011	Department of Revenue ¹⁰	Total		196,721,949	129	196,156,185	133	240,273,581	130	230,095,842	118	229,354,195	119	229,348,899	119	0.00%	16.59%	
		GF	FT	27,019,246	128	19,096,914	131	19,928,786	129	19,693,506	118	18,686,868	119	18,405,855	119	-1.50%	-31.88%	
		FF	PT	0	1	0	1	0	0	0	0	0	0	0	0			
		OF	AWEC	169,702,703	0	177,059,271	1	220,344,795	1	210,402,336	0	210,667,327	0	210,943,044	0	0.13%	24.30%	
021	Department of Audit	Total		20,187,526	122	22,322,137	118	24,660,872	118	24,535,941	110	23,486,988	110	24,838,345	110	5.75%	23.04%	
		GF	FT	12,468,945	122	14,379,241	118	14,795,426	116	14,560,647	110	12,588,013	110	14,115,099	110	12.13%	13.20%	
		FF	PT	4,118,468	0	4,711,204	0	5,056,199	2	5,047,172	0	5,011,410	0	5,162,556	0	3.02%	25.35%	
		OF	AWEC	3,600,113	0	3,231,692	0	4,809,247	0	4,928,122	0	5,887,565	0	5,560,690	0	-5.55%	54.46%	
051	Livestock Board	Total		10,876,842	68	15,651,114	106	16,001,001	119	17,265,256	113	17,575,260	117	18,603,581	116	5.85%	71.04%	
		GF	FT	5,668,220	18	8,406,337	20	7,921,561	20	7,981,994	20	7,530,647	20	7,750,564	19	2.92%	36.74%	
		FF	PT	2,136	0	18,458	0	23,649	0	426,151	0	425,092	0	424,659	0	-0.10%	19781.04%	
		OF	AWEC	5,206,486	50	7,226,319	86	8,055,791	99	8,857,111	93	9,619,521	97	10,428,358	97	8.41%	100.30%	
063	Governor's Residence	Total		654,973	5	778,772	5	773,875	4	694,651	4	663,239	4	641,684	3	-3.25%	-2.03%	
		GF	FT	654,973	3	778,772	3	773,875	3	694,651	3	663,239	3	641,684	3	-3.25%	-2.03%	
		FF	PT	0	2	0	2	0	1	0	1	0	1	0	0			
		OF	AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
072	Wyoming Retirement System ¹¹	Total		31,658,854	27	12,067,655	38	17,957,022	38	13,848,438	37	15,742,689	37	17,606,636	44	11.84%	-44.39%	
		GF	FT	24,717,102	27	1,273,155	38	44,955	38	32,755	37	47,755	37	0	0	39		
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	6,941,752	0	10,794,500	0	17,912,067	0	13,815,683	0	15,694,934	0	17,606,636	5	12.18%	153.63%	
077	Enterprise Technology Services	Total		78,874,502	289	131,102,200	288	112,990,302	277	78,874,502	289	131,102,200	288	112,990,302	277	-13.82%	#DIV/0!	
		GF	FT							31,402,792	283	44,278,582	282	47,328,847	273	6.89%	#DIV/0!	
		FF	PT							0	1	0	1	0	1			
		OF	AWEC							47,471,710	5	86,823,618	5	65,661,455	3	-24.37%	#DIV/0!	
201	LSO	Total		17,354,640	5	17,446,790	0	19,565,303	0	20,044,604	0	19,224,887	0	18,435,238	0	-4.11%	6.23%	
		GF	FT	17,341,390	4	17,396,790	0	19,565,303	0	19,899,604	0	18,919,887	0	18,395,238	0	-2.77%	6.08%	
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	13,250	1	50,000	0	0	0	145,000	0	305,000	0	40,000	0	-86.89%	201.89%	
211	Board of Equalization	Total		1,528,505	7	1,753,444	7	1,759,335	7	1,703,562	6	1,650,862	6	1,712,563	6	3.74%	12.04%	
		GF	FT	1,528,505	7	1,753,444	7	1,759,335	7	1,703,562	6	1,650,862	6	1,712,563	6	3.74%	12.04%	
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	0	0	0	0	0	0	0	0	0	0	0	0			
270	Administrative Hearings	Total		2,465,727	9	3,423,968	10	3,462,196	10	3,890,240	12	3,912,901	12	4,075,711	12	4.16%	65.29%	
		GF	FT	0	9	0	10	0	10	0	12	0	12	0	12			
		FF	PT	0	0	0	0	0	0	0	0	0	0	0	0			
		OF	AWEC	2,465,727	0	3,423,968	0	3,462,196	0	3,890,240	0	3,912,901	0	4,075,711	0	4.16%	65.29%	
	Other Boards and Commissions	Total		11,783,284	47	13,383,495	48	13,719,376	47	14,877,292	47	14,709,438	49	24,247,473	50	64.84%	105.78%	
		GF	FT	0	38	110,000	40	20,000	40	70,917	41	2,723	45	0	46			
		FF	PT	0	7	0	6	0	6	0	5	0	4	0	4			
		OF	AWEC	11,783,284	2	13,273,495	2	13,699,376	1	14,806,375	1	14,706,715	0	24,247,473	0	64.87%	105.78%	
XXX	Compensation ¹²	Total		27,481,781	0	157,300,000	0	54,179,071	0	15,490,019	0	45,683,422	0	0	0			
		GF																

Summary of Appropriations and Positions 2007-08 thru 2017-18, by Service Expenditure Category Through the 2016 Budget Session*

(adjusted for effective immediately and major de-appropriations)													Percent (%) Change Funding	
#	Agency	07-08	09-10	11-12	13-14	15-16	17-18	From Prev. Biennium		From 2007-08 Biennium				
9a. Long Term Savings (including approps. to PWMTF, PWMTF Reserve Account, LSRA, SFP Reserve Account) ¹⁴	Total	517,972,101	0	701,286,373	0	609,569,380	0	659,036,302	0	314,961,969	0	0	0	
	GF FT	217,972,101	0	0	0	548,262,784	0	275,328,527	0	274,961,969	0	0	0	
	FF PT	0	0	0	0	0	0	0	0	0	0	0	0	
	OF AWEC	300,000,000	0	701,286,373	0	61,306,596	0	383,707,775	0	40,000,000	0	0	0	
9b. Securities Transfers (including approps. to accounts which may be used for future expenditures specific to the set aside, i.e. - Strategic Investments and Projects Account (SIPA), water accounts, etc.)	Total	50,043,656	0	12,250,000	0	0	0	135,000,000	0	67,365,000	0	0	0	
	GF FT	0	0	0	0	135,000,000	0	47,365,000	0	0	0	0	0	
	FF PT	0	0	0	0	0	0	0	0	0	0	0	0	
	OF AWEC	50,043,656	0	12,250,000	0	0	0	20,000,000	0	0	0	0	0	
Grand Totals ¹⁸	Total	8,488,102,423	8,008	9,046,985,355	8,234	9,180,266,246	8,154	9,941,322,337	8,155	9,962,890,959	8,202	8,971,128,073	8,130	-9.95%
	GF FT	3,691,378,069	7,418	3,493,967,730	7,644	3,715,302,481	7,541	3,739,661,352	7,558	3,789,992,119	7,598	3,168,252,507	7,525	-16.40%
	FF PT	1,314,023,610	422	1,390,466,357	375	1,620,680,478	359	1,689,558,918	340	1,569,144,908	352	1,869,611,409	321	19.15%
	OF AWEC	3,482,700,744	168	4,162,551,268	215	3,844,283,287	254	4,512,102,067	257	4,603,753,932	252	3,933,264,157	284	-14.56%

* Numbers shown for each biennia have been revised based on the most current understanding of how and when appropriations were made to each agency. FY 2015-16 and FY 2017-18 biennia amounts reflect the impact of the appropriations passed during the 2016 Budget Session. Some adjustments were also made to biennia previous to FY 2015-16 including, but not limited to, consistent definition and interpretation of appropriations with other LSO Budget/Fiscal documents and publications, consistent treatment of "effective immediate" amounts across all biennia (particularly with the Water Development Commission (Agency 029) and the Wyoming Wildlife and Natural Resources Board (Agency 039), and the FY 2010 (mid-biennium) budget reduction/reversions as executed by the Governor under his plan submitted to the Legislature (funding and positions).

¹ The Higher Education Assistance Authority (Agency 047) was transferred into the Community College Commission (Agency 057) in the 2007-08 biennium.

² The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.

³ Appropriations to the Wyoming Business Council (Agency 085) include funds for the Business Ready Communities (beginning 2003) and Community Facilities (beginning 2005) grant and loan programs to local governments.

⁴ Appropriations from water development accounts for planning studies and construction projects are included, in addition to appropriations to the Water Development Office for administration. Transfers from reserve accounts to water development accounts are excluded to avoid double-counting of appropriated funds.

⁵ 2005 Session Laws, Ch. 225 created the Wildlife and Natural Resource Board (Agency 039) with initial appropriations to the Wyoming Wildlife and Natural Resource Trust and Income accounts. The Legislature has made subsequent appropriations in each biennia to the trust and income accounts to fund large and small rehabilitation projects as well as for board/agency administration.

⁶ General Fund appropriations to the Wyoming Game and Fish Department (Agency 040) include funds for capital construction projects, sage grouse, brucellosis and chronic wasting disease management, game and fish license revenue recoupment and other programs like the Veterinary Services, Wolf Management and Aquatic Invasive Species programs.

⁷ Some General and Other Fund appropriations for the Office of State Lands & Investments (Agency 060) include funds administered through grant and loan programs (i.e. - Mineral Royalty Grant Program, etc.), as well as the direct distribution of funds appropriated by the Legislature for both government operations and capital construction for local governments.

⁸ General and Other Fund (i.e. - SIPA) appropriations to the Wyoming Department of Transportation (Agency 045) include funding for the WyoLink public safety system, multi-lane highway construction, air services enhancement/airport improvements programs, public transit and other programs.

⁹ Emergency Management responsibilities were transferred to the Adjutant General/Wyoming Military Department (Agency 007) in the 1997-98 biennium. These responsibilities and funding for emergency management were later transferred to the Governor (Agency 001) in the 2005-06 biennium.

¹⁰ In the 1999-00 biennium, the Liquor Commission was transferred into the Department of Revenue. In the 2007-08 biennium, \$46.6 million was appropriated from the Budget Reserve Account to the Department of Revenue to hold local governments harmless from the sales and use tax exemption on food for domestic home consumption.

¹¹ General funds were appropriated in the 2003-04 through 2007-08 biennia to fund the unfunded liability of the Wyoming law enforcement retirement pension plan created by W.S. 9-3-432.

¹² Appropriations for compensation have been authorized by the Legislature under various agencies (i.e. - Governor's Office-001, the Auditor's Office-003, or Budget Bill Section 300). These appropriations do not reflect all compensation increases. These across-the-board compensation appropriations generally do not include funds directed to the judicial branch, UW, or community colleges. Figures shown may include amounts for salary increases, employee/employer retirement pension plan contribution increases, employee health insurance contribution increases, state deferred compensation retirement plan matching funds, and funds to maintain employee longevity incentive pay.

¹³ Category 6 (Natural Resources, Environment, and Recreation) subtotal has been adjusted lower to reclassify General and Other Fund appropriations for the Mineral Royalty Grant Program, local government distributions and county block allocations under Category 8 (General Government).

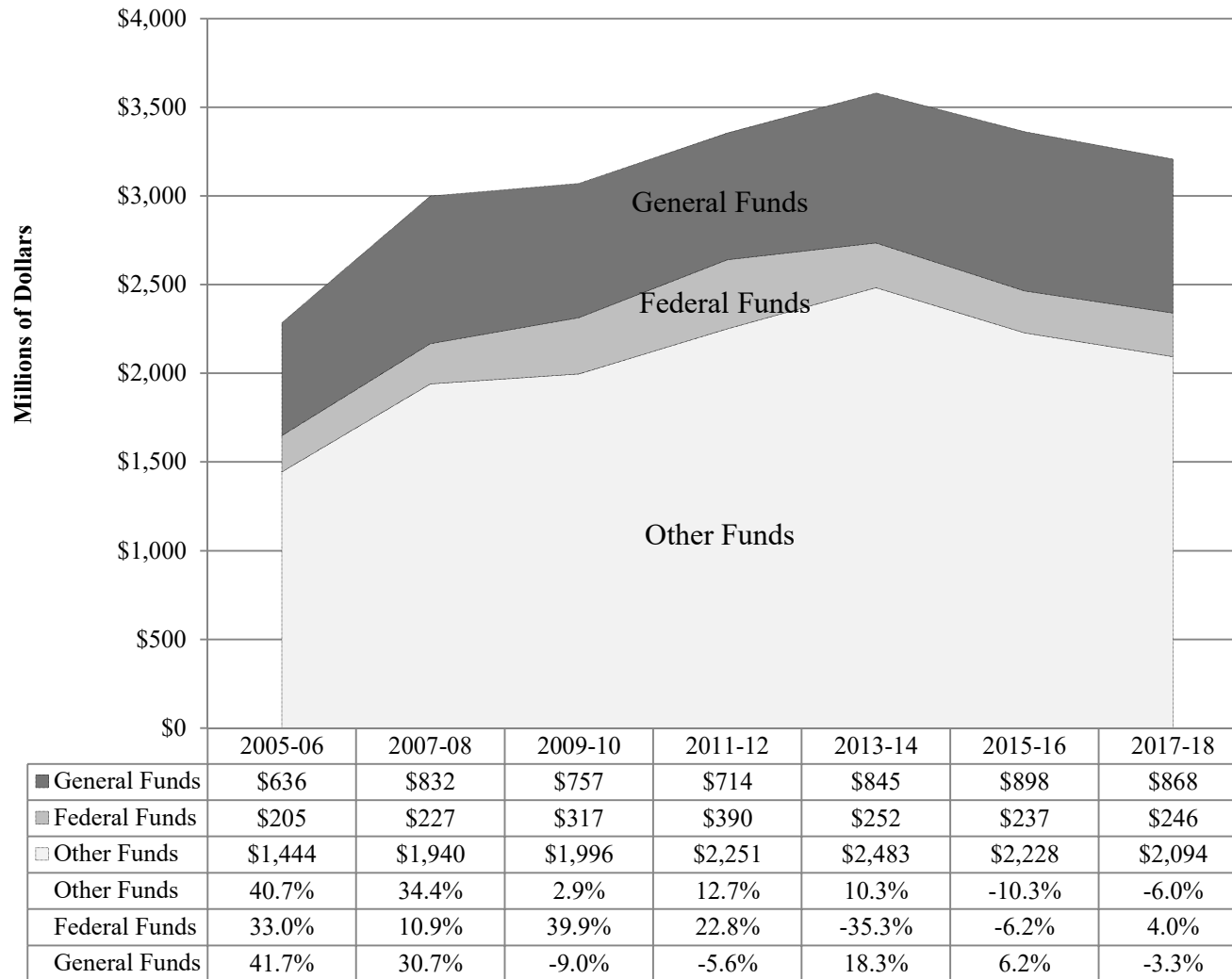
¹⁴ "Other Funds" appropriated to long-term savings include transfers from the budget Reserve Account to the long-term savings accounts. This category also includes FY2016 "contingent appropriations" made during the 2015 General Session. Double counting of revenues \$3,475,737 in General Funds appropriated to the University of Wyoming for construction of an engineering building in the 2013-14 biennium was reappropriated and distributed to local governments in the 2015-16 biennium (2015 Session Laws, Ch. 142, Sec. 315). This amount has been included in the General Fund appropriations for agency 060 in the 2015-16 biennium.

¹⁶ Agencies 039 and 060: \$3,475,737 was de-appropriated in the 2013-2014 biennium from the Wildlife Natural Resources Trust to the local government distribution to be administered by the Office of State Lands and Investments.

¹⁷ Totals incorporate local government distributions into the General Government category rather than the Natural Resources category, though funds are directed through the Office of State Lands and Investments (060).

¹⁸ Totals for FY2017-18 do not include contingent appropriations based upon future revenues or the Governor's June 2016 budget reductions.

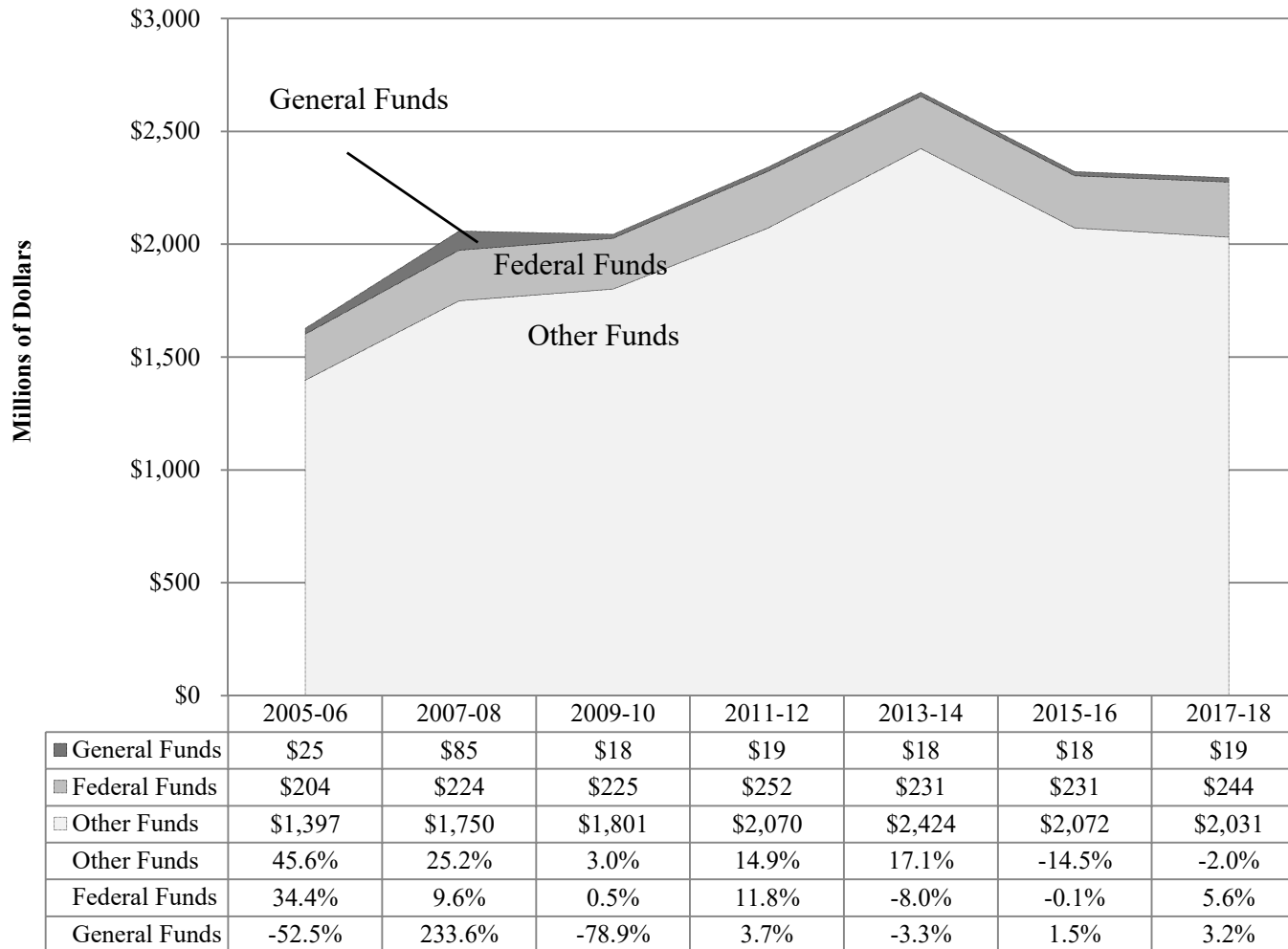
**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 1 - Education (K-12 and Higher Ed.)
FY 2005-06 through 2017-18 Biennia**



Notes:

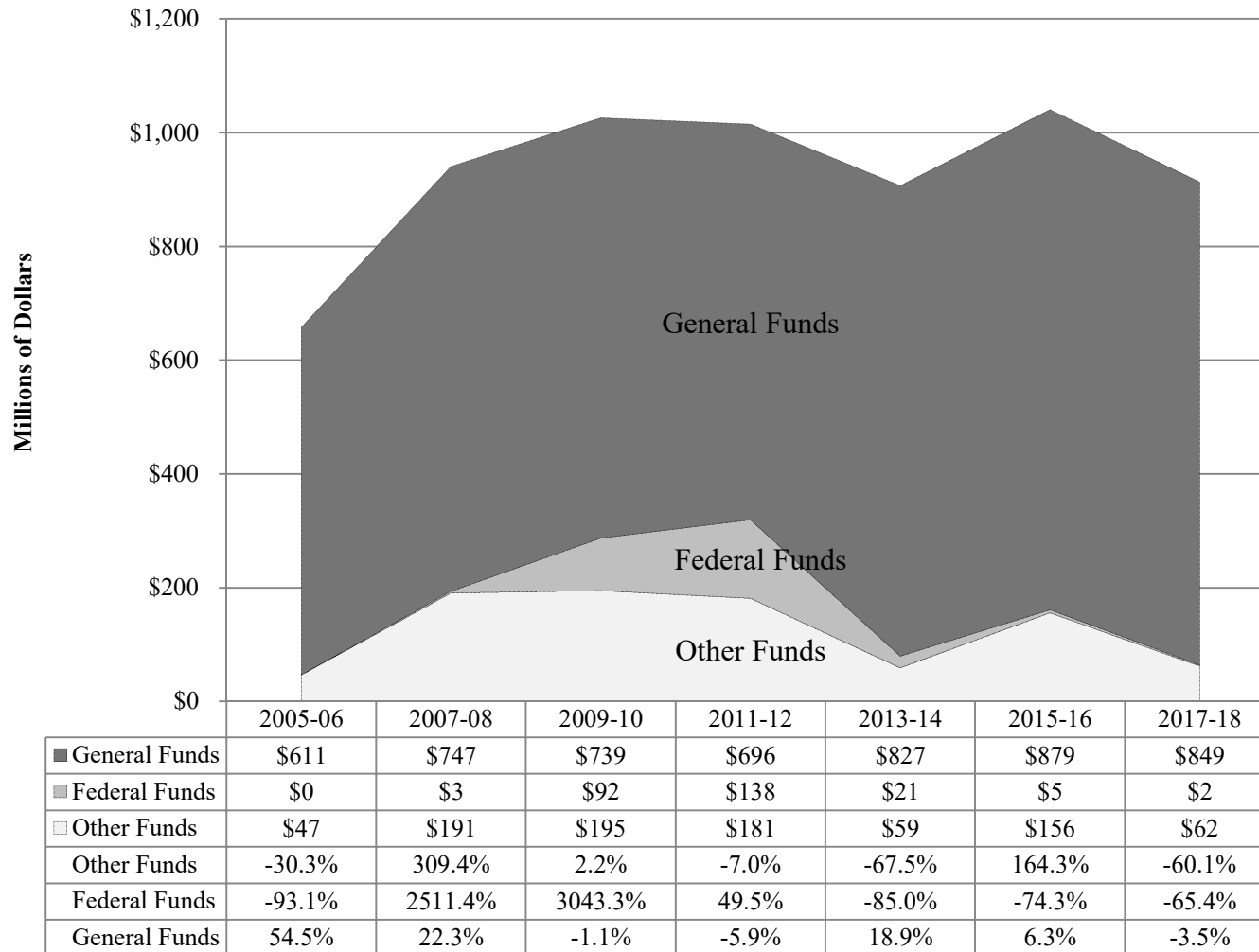
- Appropriations include funding for K-12 capital construction, major maintenance, infrastructure and component level projects.
- For UW and the Community Colleges, funding includes capital construction, major maintenance, and endowment appropriations.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 1(a) - Education K-12
FY 2005-06 through 2017-18 Biennia**



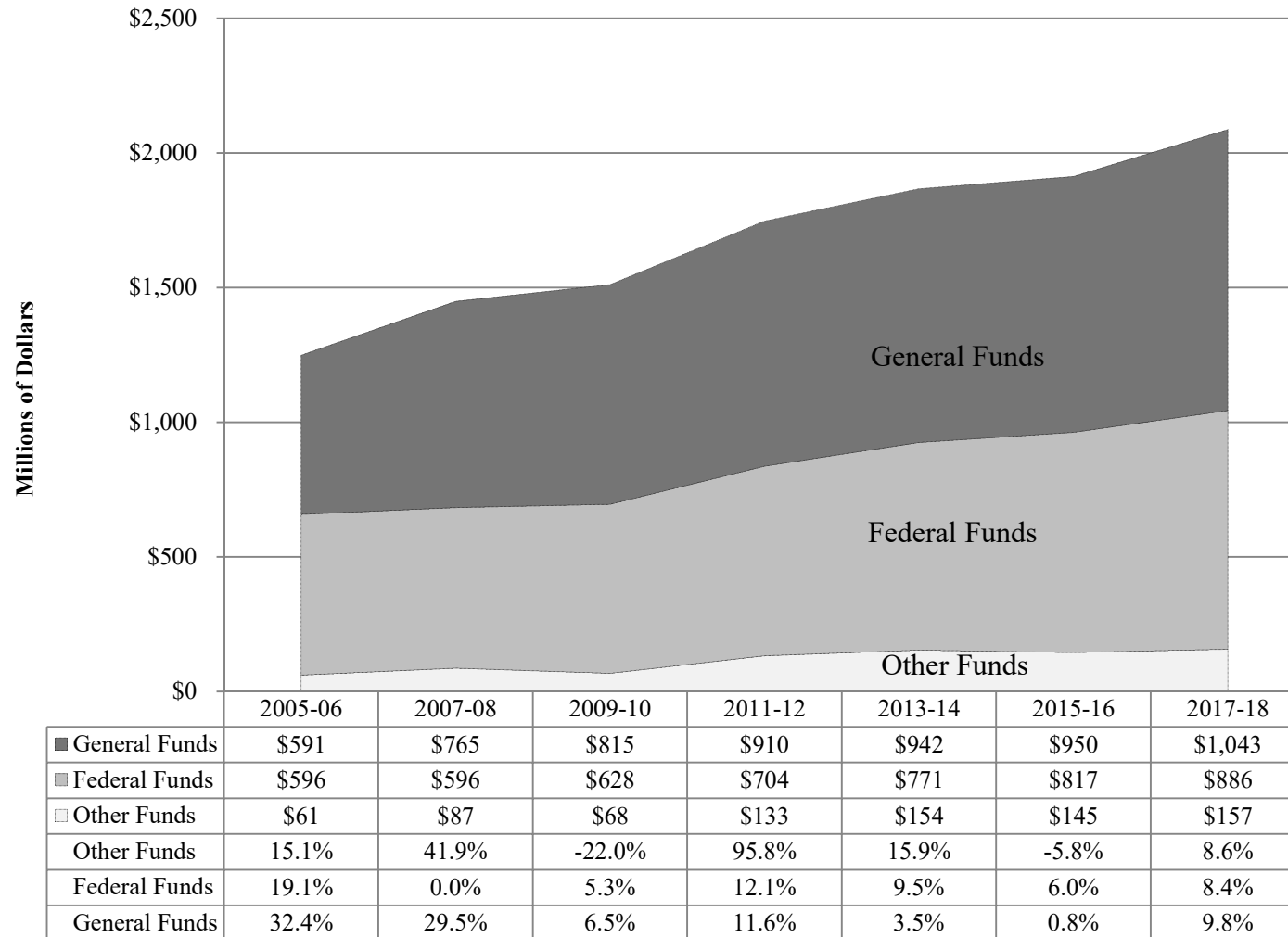
Note:
Appropriations include funding for K-12 capital construction, major maintenance, infrastructure and component level projects.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 1(b) - Education UW & Comm. Colleges
FY 2005-06 through 2017-18 Biennia**



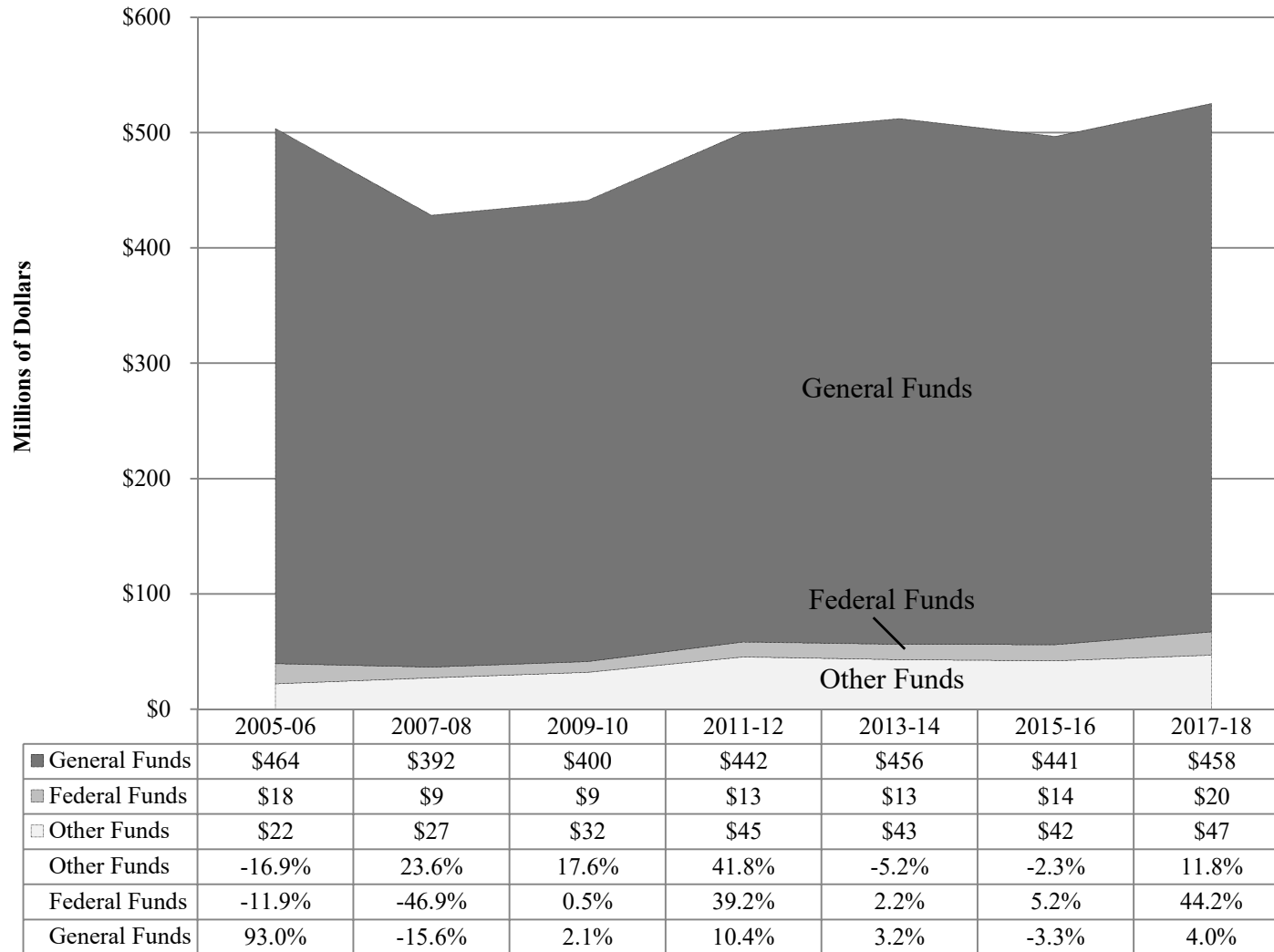
Note:
Appropriations include funding for capital construction, major maintenance, and endowment appropriations.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 2 - Health
FY 2005-06 through 2017-18 Biennia**



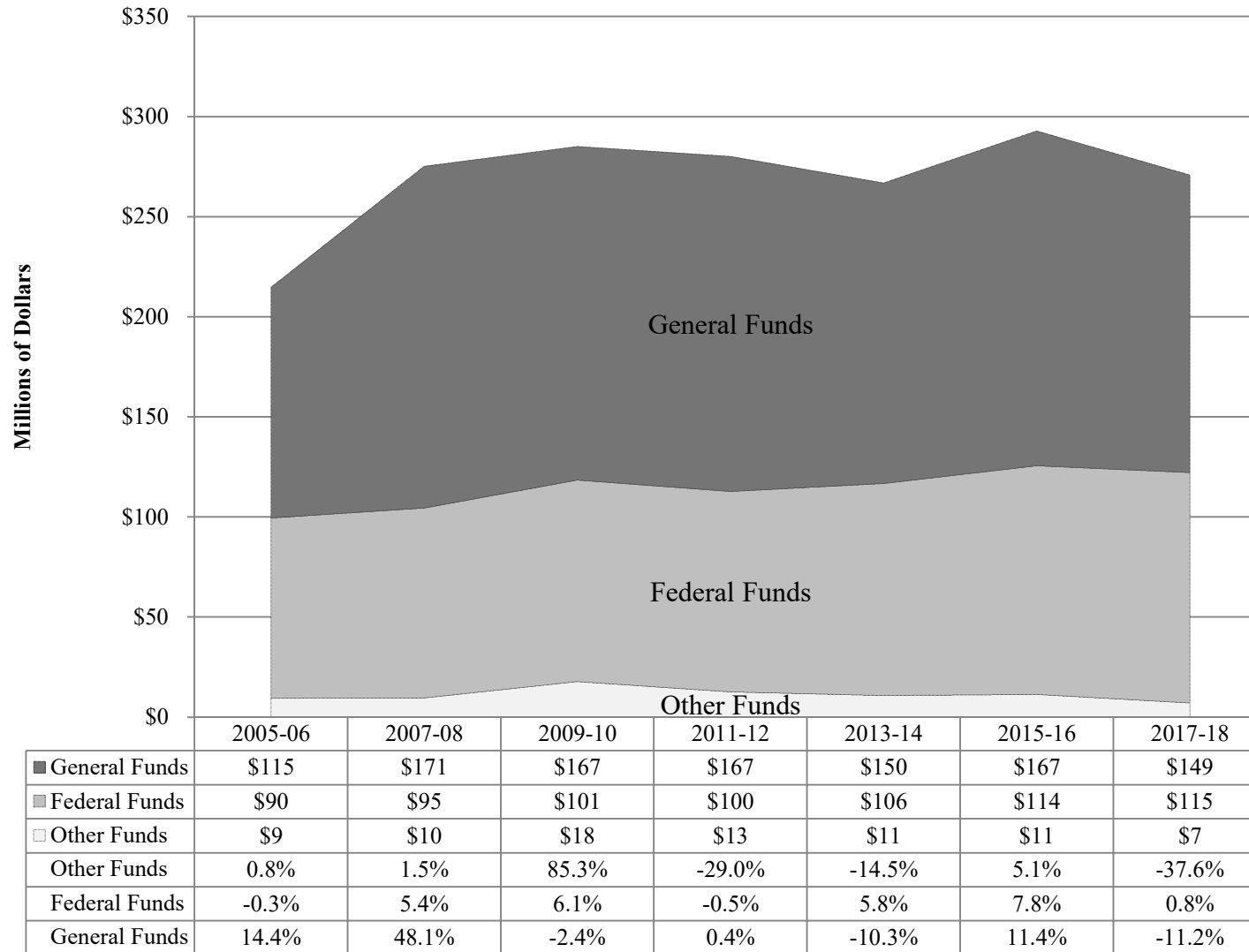
Note:
FY 2005-06 amounts include 2004 Special Session appropriations to the Wyoming Department of Health and to the Medical Malpractice Insurance Assistance Account.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 3 - Justice, Public Safety, and Corrections
FY 2005-06 through 2017-18 Biennia**

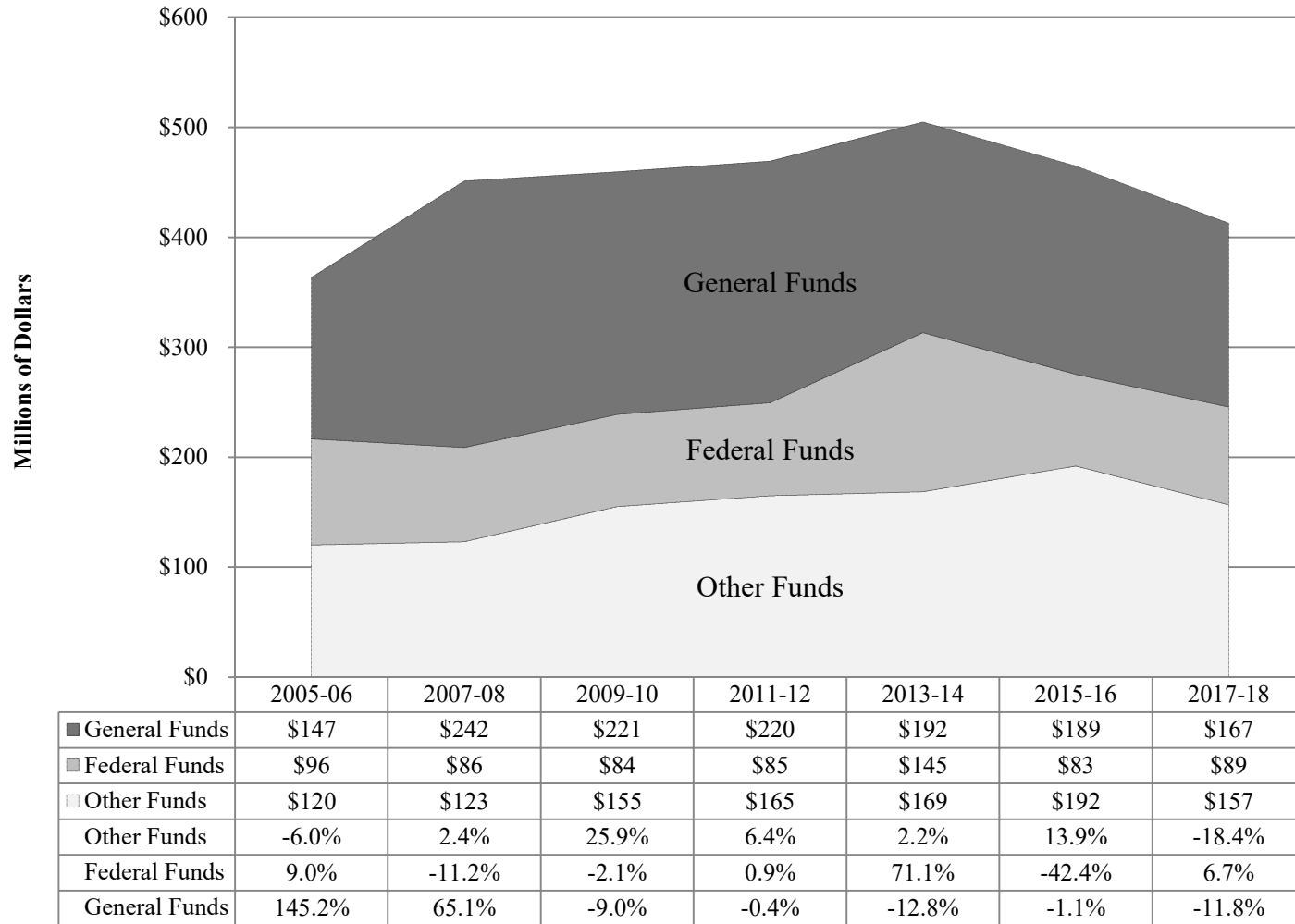


Note:
FY 2005-06 and 2007-08 biennia amounts include appropriations to the Wyoming Department of Corrections for construction of the medium security correctional facility.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 4 - Family Services
FY 2005-06 through 2017-18 Biennia**



**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 5 - Employment, Economic Development, and Commerce
FY 2005-06 through 2017-18 Biennia**

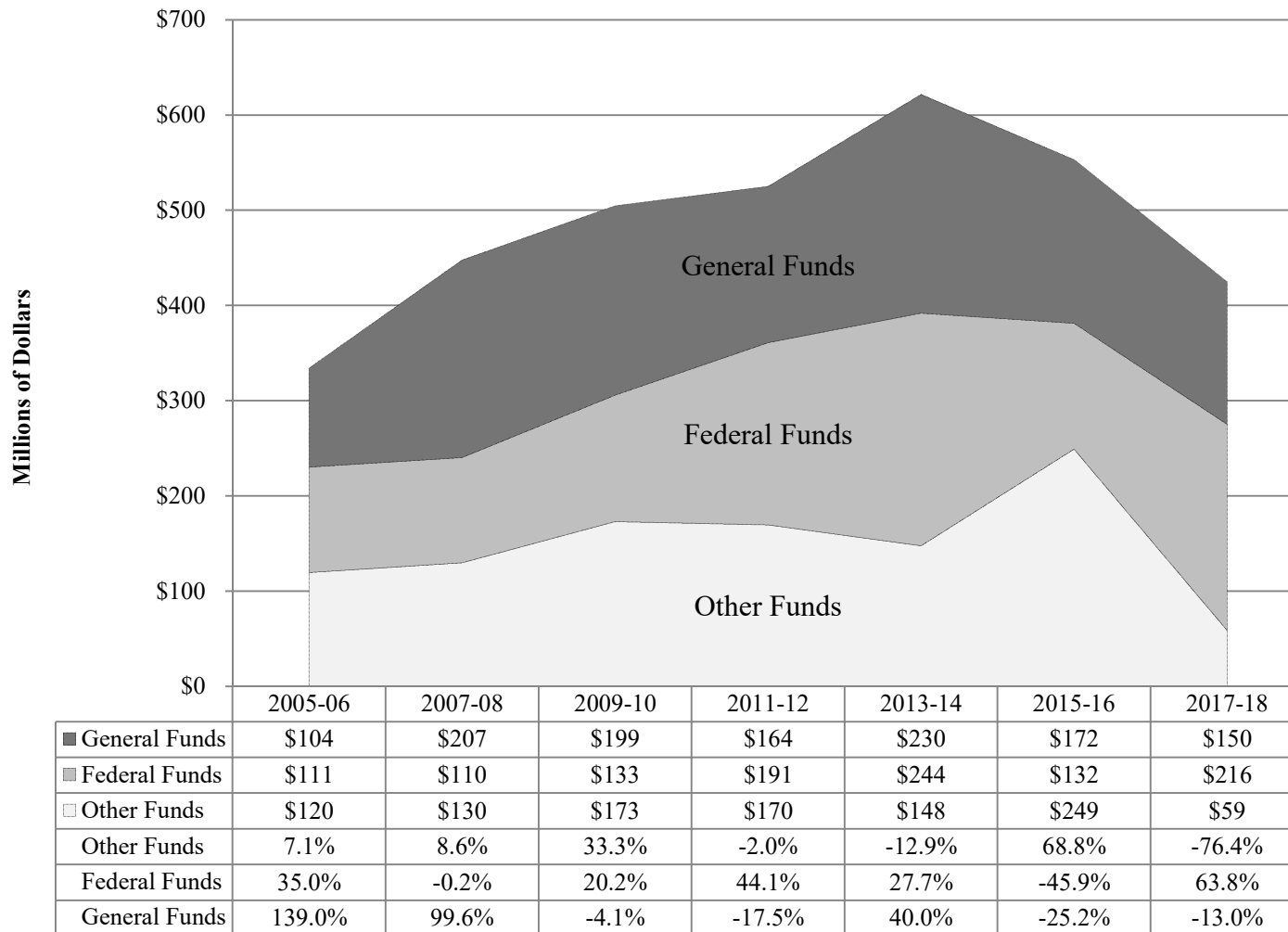


Notes:

-General Fund appropriations include, but are not limited to, funding for the Business Ready Communities and Community Facilities programs, loans to the Wyoming Infrastructure and Pipeline Authorities, the Enhanced Oil Recovery Commission and the NCAR supercomputer.

-Other Fund appropriations include funding for the Wyoming Public Service Commission for the Universal Service Fund, Wyoming Health Insurance Pool (WHIP) and to the Wyoming Department of Workforce Services for the Workers' Safety and Compensation fund.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 6 - Natural Resources, Environment, and Recreation
FY 2005-06 through 2017-18 Biennia**



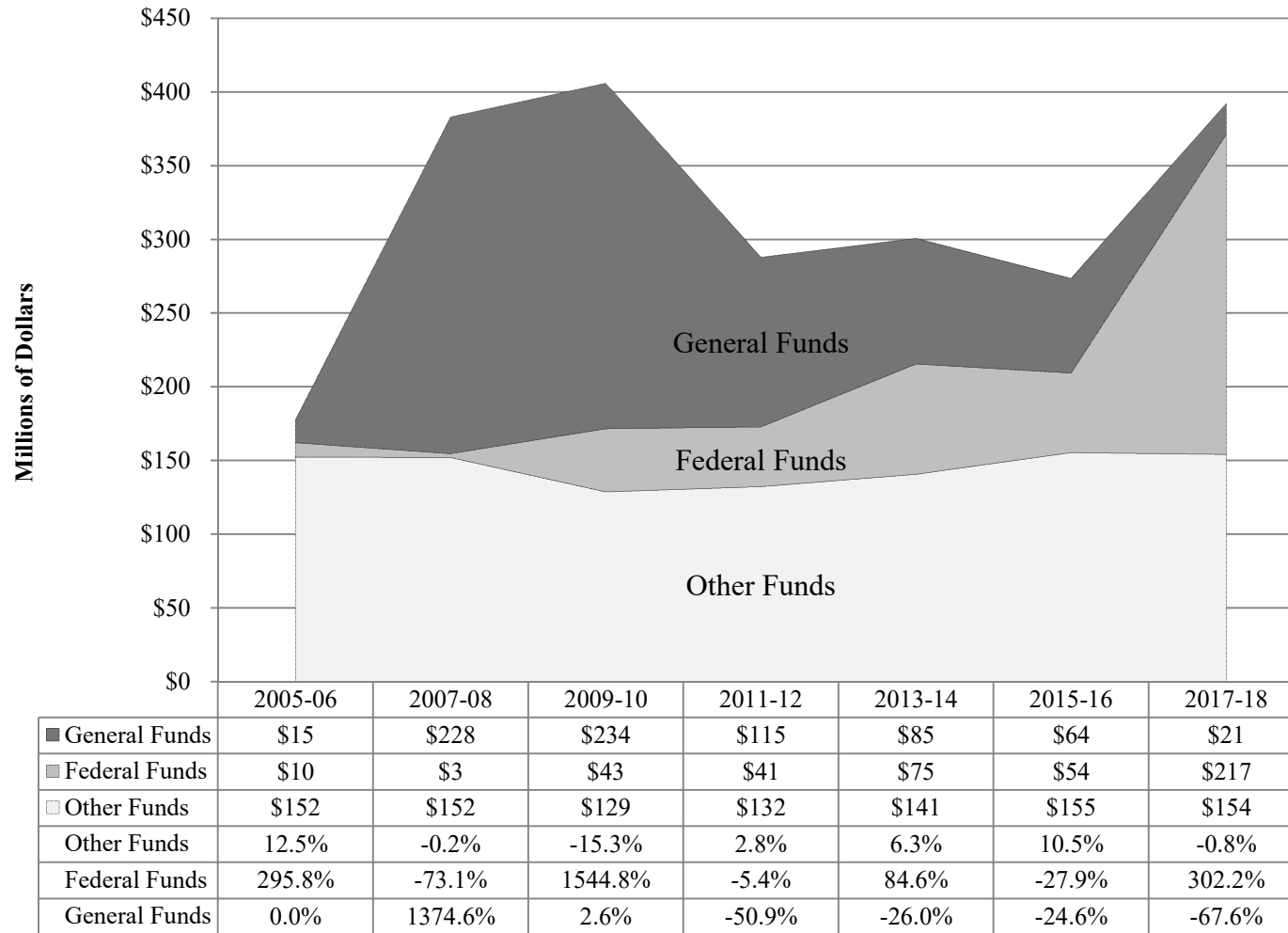
Notes:

-General Fund appropriations include Game and Fish Department funding for capital construction, sage grouse protection, wolf management, chronic wasting disease, and aquatic invasive species (non-appropriated funds are not included); General Funds to the Wyoming Wildlife and Natural Resources Board (trust, income, and challenge accounts).

-Other Fund appropriations include funding for Wyoming Wildlife and Natural Resources (trust, income and challenge accounts); and Wyoming Water Development Commission for administration, planning studies and construction projects.

-The main funding source for the State Engineer's Office changed from Water Development Funds to General Funds in the FY 2005-06 biennium.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 7 - Transportation
FY 2005-06 through 2017-18 Biennia**



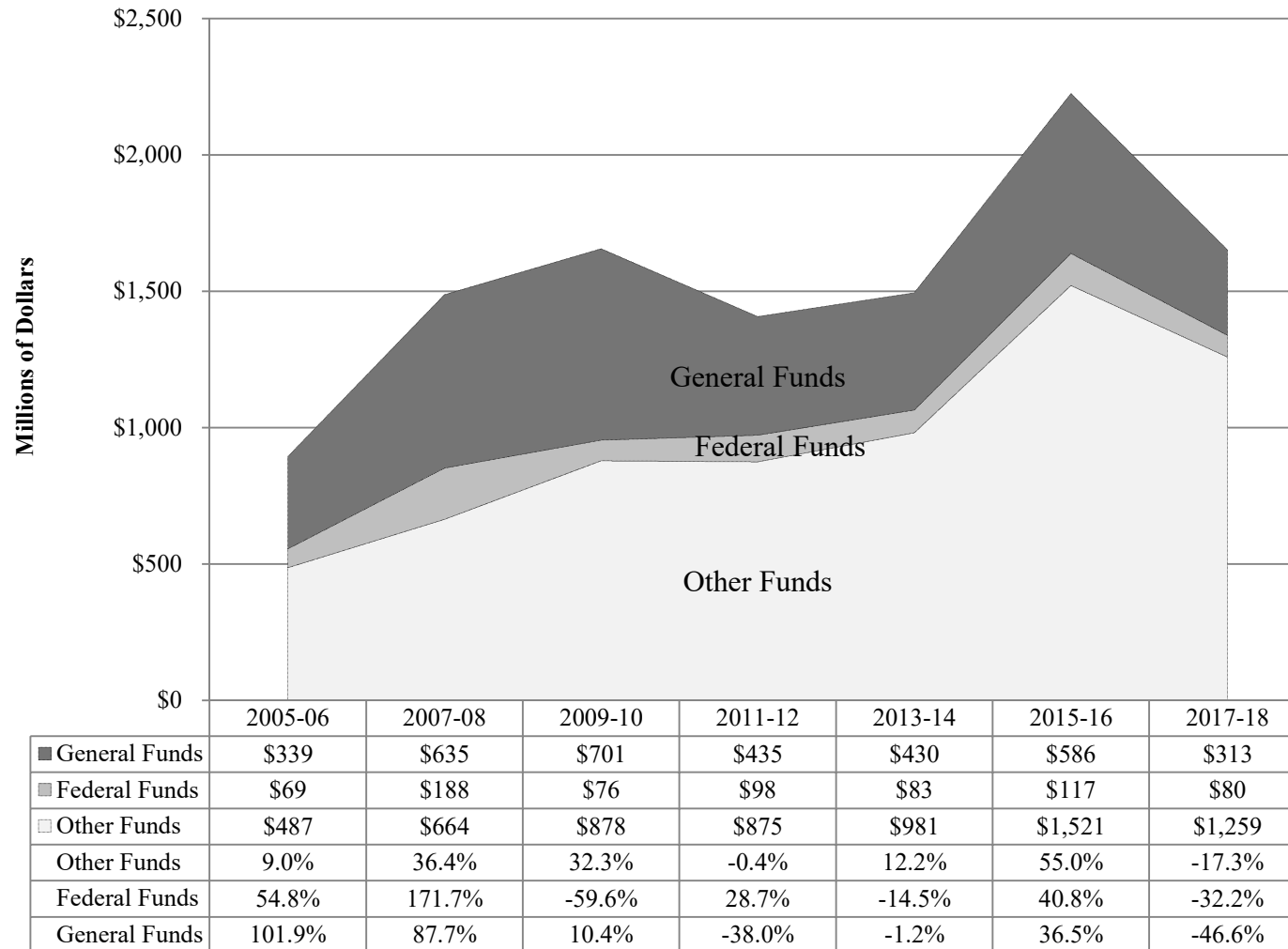
Notes:

-Wyoming Department of Transportation non-appropriated funds are not included.

-General Funds appropriations include funding for airport improvements and multi-lane highway construction.

-Federal Fund appropriations include funding for WyoLink, public transit, air services enhancements, multi-lane highway construction, and other Transportation Commission projects.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 8 - General Government
FY 2005-06 through 2017-18 Biennia**

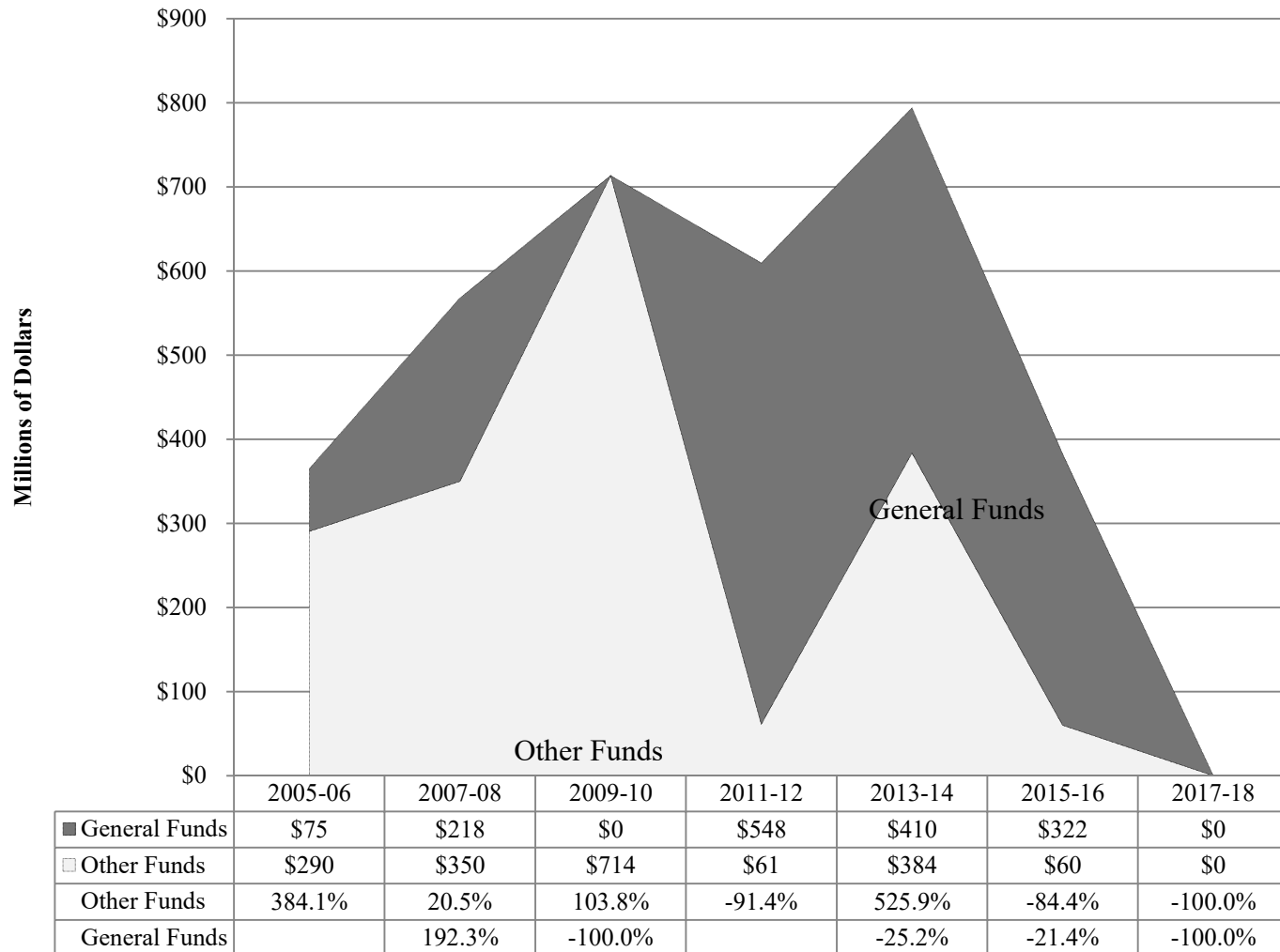


Notes:

-General Fund appropriations include funding for employee salary and benefit increases, local government distributions and county grant allocations (as well as hold harmless provision for local governments regarding sales and use tax exemption for domestic home consumption items), capital construction projects and major maintenance.

-Other Fund and Federal Funds appropriations include funding for the mineral royalty grant program, and capital construction.

**Statewide Historical Appropriations and Annual Percent (%) Change
Service Category 9 - Savings (Long-Term and Transfers)
FY 2005-06 through 2017-18 Biennia**

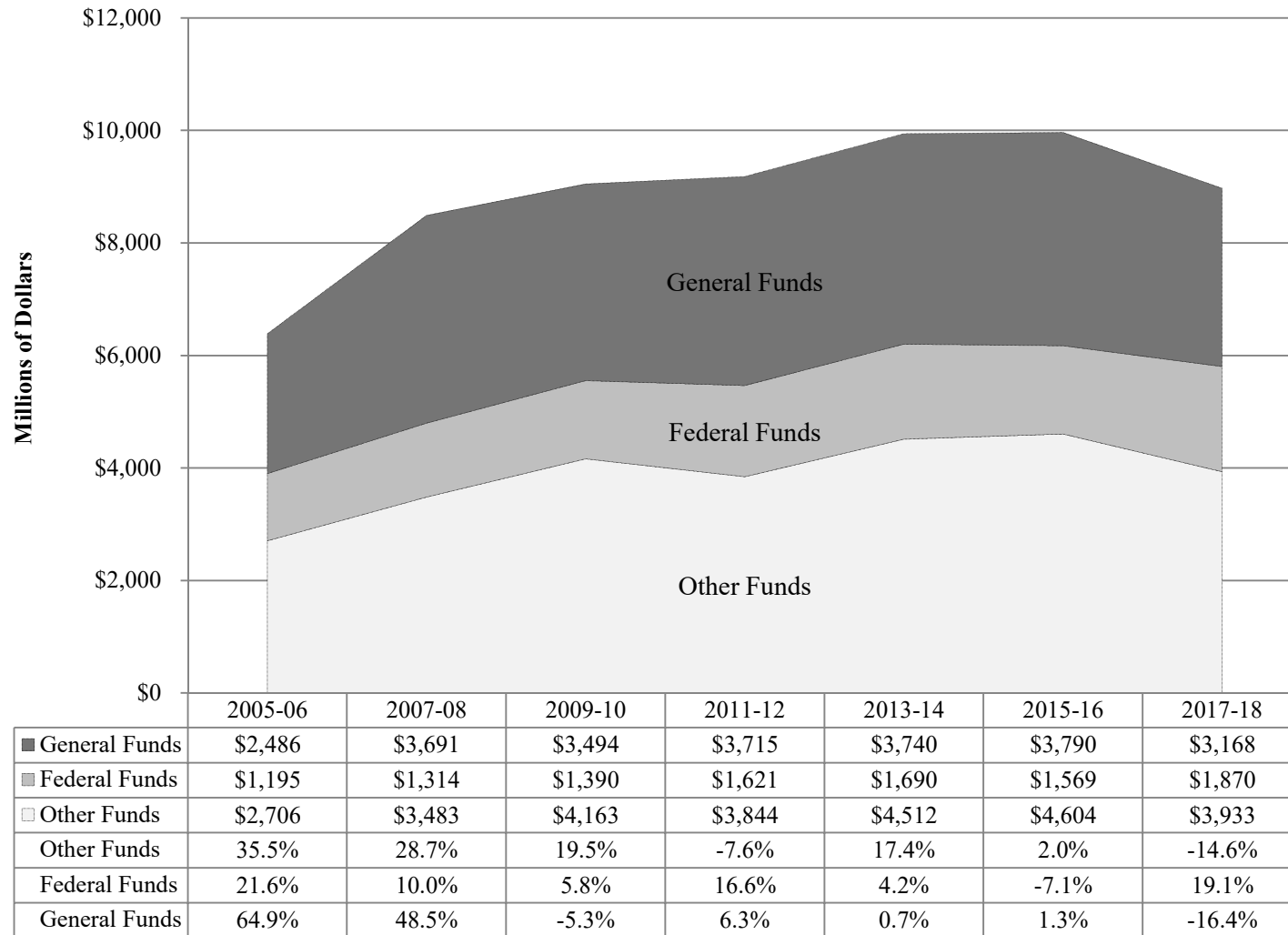


Notes:

-Includes appropriations to the Permanent Wyoming Mineral Trust Fund (PWMTF), the PWMTF Reserve Account, the Legislative Stabilization Reserve Account (LSRA), and the School Foundation Program Reserve Account (SFPRA).

-Other Fund appropriations include funding primarily from the Budget Reserve Account (BRA) and the Strategic Investments and Projects Account (SIPA).

**Statewide Historical Appropriations and Annual Percent (%) Change
All Service Categories
FY 2005-06 through 2017-18 Biennia**



Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEK)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
											Number	Percent (%)
001	Office of the Governor	Total	55	55	52	48	52	48	51	49	(6)	-10.9%
		FT	54	54	51	46	51	47	50	46	(8)	-14.8%
		PT	1	1	1	1	1	1	1	1	0	0.0%
		AWEK	0	0	0	1	0	0	0	2	2	NA
002	Secretary of State	Total	27	28	30	30	30	31	32	32	5	18.5%
		FT	27	28	30	30	30	31	32	32	5	18.5%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEK	0	0	0	0	0	0	0	0	0	NA
003	State Auditor	Total	25	27	27	26	27	25	26	26	1	4.0%
		FT	25	26	26	25	26	25	26	26	1	4.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEK	0	1	1	1	1	0	0	0	0	NA
004	State Treasurer	Total	25	28	28	27	28	26	26	26	1	4.0%
		FT	25	26	26	26	26	25	26	26	1	4.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEK	0	2	2	1	2	1	0	0	0	NA
005	Superintendent of Public Instruction	Total	0	0	0	0	0	8	8	0	0	NA
		FT	0	0	0	0	0	8	8	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEK	0	0	0	0	0	0	0	0	0	NA
206	Education - School Finance	Total	115	159	153	153	153	132	132	133	18	15.7%
		FT	107	126	125	125	125	111	111	113	6	5.6%
		PT	8	8	7	6	7	4	4	4	(4)	-50.0%
		AWEK	0	25	21	22	21	17	17	16	16	NA
006	Administration & Information	Total	371	370	372	375	372	241	239	233	(138)	-37.2%
		FT	369	367	368	371	368	239	237	231	(138)	-37.4%
		PT	2	3	3	2	3	2	2	2	0	0.0%
		AWEK	0	0	1	2	1	0	0	0	0	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
007	Wyoming Military Department	Total	233	261	267	257	267	279	290	292	59	25.3%
		FT	179	201	214	208	214	230	241	244	65	36.3%
		PT	54	55	51	47	51	47	47	31	(23)	-42.6%
		AWEC	0	5	2	2	2	2	2	17	17	NA
008	Office of the Public Defender	Total	72	80	83	91	83	92	93	92	20	27.8%
		FT	53	61	64	72	64	73	74	76	23	43.4%
		PT	19	19	19	19	19	19	19	16	(3)	-15.8%
		AWEC	0	0	0	0	0	0	0	0	0	NA
009	Natural Gas Pipeline Authority	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
010	Department of Agriculture	Total	92	95	94	93	94	91	91	89	(3)	-3.3%
		FT	79	87	85	85	85	83	83	81	2	2.5%
		PT	13	8	9	8	9	8	8	8	(5)	-38.5%
		AWEC	0	0	0	0	0	0	0	0	0	NA
011	Department of Revenue	Total	129	129	133	130	133	118	119	119	(10)	-7.8%
		FT	128	128	131	129	131	118	119	119	(9)	-7.0%
		PT	1	1	1	0	1	0	0	0	(1)	-100.0%
		AWEC	0	0	1	1	1	0	0	0	0	NA
014	Miners' Hospital Board	Total	0	1	1	1	1	3	3	3	3	NA
		FT	0	0	0	0	0	0	1	3	3	NA
		PT	0	0	0	0	0	0	2	0	0	NA
		AWEC	0	1	1	1	1	3	0	0	0	NA
015	Attorney General	Total	239	252	251	255	251	247	252	251	12	5.0%
		FT	233	246	243	247	243	243	248	247	14	6.0%
		PT	6	6	6	6	6	2	2	2	(4)	-66.7%
		AWEC	0	0	2	2	2	2	2	2	2	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
020	Department of Environmental Quality	Total	229	265	272	273	272	267	272	272	43	18.8%
		FT	229	262	268	269	268	264	270	270	41	17.9%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	3	4	4	4	3	2	2	2	NA
021	Department of Audit	Total	109	122	118	118	118	110	110	110	1	0.9%
		FT	109	122	118	116	118	110	110	110	1	0.9%
		PT	0	0	0	2	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
023	Public Service Commission	Total	36	36	36	35	36	38	38	38	2	5.6%
		FT	36	36	36	35	36	37	37	37	1	2.8%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	1	1	1	1	NA
024	State Parks & Cultural Resources	Total	274	273	270	263	270	257	257	254	(20)	-7.3%
		FT	181	181	178	172	178	167	167	165	(16)	-8.8%
		PT	93	92	91	91	91	90	90	89	(4)	-4.3%
		AWEC	0	0	1	0	1	0	0	0	0	NA
025	Department of Employment ³	Total	623	328	327	316	327	0	0	0	(623)	-100.0%
		FT	314	322	321	310	321	0	0	0	(314)	-100.0%
		PT	11	0	0	0	0	0	0	0	(11)	-100.0%
		AWEC	0	6	6	6	6	0	0	0	0	NA
026	Department of Workforce Services ³	Total	298	281	272	254	272	0	0	0	(298)	-100.0%
		FT	273	281	272	254	272	0	0	0	(273)	-100.0%
		PT	25	0	0	0	0	0	0	0	(25)	-100.0%
		AWEC	0	0	0	0	0	0	0	0	0	NA
027	School Facilities Department	Total	12	20	20	18	20	18	20	19	7	58.3%
		FT	12	17	17	15	17	15	17	16	4	33.3%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	3	3	3	3	3	3	3	3	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
029	Water Development Office	Total	24	26	26	26	26	26	26	25	1	4.2%
		FT	24	26	26	26	26	26	26	25	1	4.2%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
032	Wyoming Infrastructure Authority	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
037	State Engineer	Total	143	145	146	140	146	136	136	136	(7)	-4.9%
		FT	123	132	135	128	135	124	125	125	2	1.6%
		PT	20	13	11	11	11	11	11	11	(9)	-45.0%
		AWEC	0	0	0	1	0	1	0	0	0	NA
039	Wildlife/Natural Resource Trust	Total	0	2	2	1	2	2	2	2	2	NA
		FT	0	2	2	1	2	2	2	2	2	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
040	Game and Fish Commission	Total	9	27	46	72	46	89	89	90	81	900.0%
		FT	9	9	23	21	23	21	21	22	13	144.4%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	18	23	51	23	68	68	68	68	NA
041	Fire Prevention & Elec. Safety	Total	33	36	36	36	36	34	34	34	1	3.0%
		FT	33	36	36	36	36	34	34	34	1	3.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
042	Geological Survey	Total	29	27	28	31	28	23	23	23	(6)	-20.7%
		FT	25	27	27	27	27	23	23	23	(2)	-8.0%
		PT	4	0	0	0	0	0	0	0	(4)	-100.0%
		AWEC	0	0	1	4	1	0	0	0	0	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
044	Insurance Department	Total	25	27	27	24	27	26	26	26	1	4.0%
		FT	25	27	27	24	27	26	26	26	1	4.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
045	Department of Transportation	Total	531	566	566	559	566	560	563	563	32	6.0%
		FT	529	562	562	556	562	557	560	560	31	5.9%
		PT	2	1	1	0	1	0	0	0	(2)	-100.0%
		AWEC	0	3	3	3	3	3	3	3	3	NA
048	Department of Health	Total	1,520	1,567	1,570	1,526	1,570	1,451	1,461	1,460	(60)	-3.9%
		FT	1,427	1,446	1,456	1,417	1,456	1,346	1,359	1,358	(69)	-4.8%
		PT	93	94	78	75	78	71	71	71	(22)	-23.7%
		AWEC	0	27	36	34	36	34	31	31	31	NA
049	Dept. of Family Services	Total	792	815	813	780	813	733	719	715	(77)	-9.7%
		FT	758	777	777	751	777	709	695	693	(65)	-8.6%
		PT	34	34	32	25	32	21	21	19	(15)	-44.1%
		AWEC	0	4	4	4	4	3	3	3	3	NA
051	Livestock Board	Total	17	68	106	119	106	113	117	116	99	582.4%
		FT	17	18	20	20	20	20	20	19	2	11.8%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	50	86	99	86	93	97	97	97	NA
053	Department of Workforce Services ³	Total	0	0	0	0	0	563	561	557	557	NA
		FT	0	0	0	0	0	557	555	551	551	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	6	6	6	6	NA
055	Oil & Gas Commission	Total	36	41	41	41	41	39	40	40	4	11.1%
		FT	36	41	41	41	41	39	40	40	4	11.1%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
057	Community College Commission	Total	10	13	17	16	17	15	15	14	4	40.0%
		FT	10	12	14	16	14	15	15	14	4	40.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	1	3	0	3	0	0	0	0	NA
060	State Lands & Investments	Total	102	112	110	109	110	100	101	99	(3)	-2.9%
		FT	98	108	108	105	108	96	96	94	(4)	-4.1%
		PT	4	4	2	4	2	4	4	4	0	0.0%
		AWEC	0	0	0	0	0	0	1	1	1	NA
063	Governor's Residence	Total	5	5	5	4	5	4	4	3	(2)	-40.0%
		FT	2	3	3	3	3	3	3	3	1	50.0%
		PT	3	2	2	1	2	1	1	0	(3)	-100.0%
		AWEC	0	0	0	0	0	0	0	0	0	NA
066	Wyoming Tourism Board	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
067	University of Wyoming	Total	0	3	0	0	0	0	0	0	0	NA
		FT	0	3	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
069	WICHE	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
070	Enhanced Oil Recovery Comm.	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
072	Retirement System	Total	27	27	38	38	38	37	37	44	17	63.0%
		FT	27	27	38	38	38	37	37	39	12	44.4%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	5	5	NA
077	Enterprise Technology Services ²	Total	0	0	0	0	0	289	288	277	277	NA
		FT	0	0	0	0	0	283	282	273	273	NA
		PT	0	0	0	0	0	1	1	1	1	NA
		AWEC	0	0	0	0	0	5	5	3	3	NA
080	Department of Corrections ⁴	Total	815	1,149	1,304	1,301	1,304	1,284	1,284	1,247	432	53.0%
		FT	800	1,121	1,291	1,288	1,291	1,271	1,271	1,231	431	53.9%
		PT	15	13	3	3	3	3	3	3	(12)	-80.0%
		AWEC	0	15	10	10	10	10	10	13	13	NA
081	Board of Parole	Total	6	7	7	7	7	7	7	7	1	16.7%
		FT	6	7	7	7	7	7	7	7	1	16.7%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
085	Wyoming Business Council	Total	0	2	0	0	0	0	0	0	0	NA
		FT	0	1	0	0	0	0	0	0	0	NA
		PT	0	1	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
151	District Attorney JD #1	Total	19	19	19	20	19	20	20	20	1	5.3%
		FT	18	18	18	18	18	18	19	19	1	5.6%
		PT	1	1	1	1	1	1	0	0	(1)	-100.0%
		AWEC	0	0	0	1	0	1	1	1	1	NA
157	District Attorney JD #7	Total	19	20	20	20	20	19	19	20	1	5.3%
		FT	18	19	20	20	20	19	19	20	2	11.1%
		PT	1	1	0	0	0	0	0	0	(1)	-100.0%
		AWEC	0	0	0	0	0	0	0	0	0	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
160	County & Pros. Attys.	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
167	UW-Medical Education ⁵	Total	0	104	107	131	107	162	168	167	167	NA
		FT	0	85	88	108	88	139	138	137	137	NA
		PT	0	19	19	23	19	23	30	25	25	NA
		AWEC	0	0	0	0	0	0	0	5	5	NA
205	Education - School Finance	Total	0	5	7	5	7	4	3	3	3	NA
		FT	0	4	5	5	5	4	3	3	3	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	1	2	0	2	0	0	0	0	NA
211	Board of Equalization	Total	7	7	7	7	7	6	6	6	(1)	-14.3%
		FT	7	7	7	7	7	6	6	6	(1)	-14.3%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
220	Environmental Quality Council	Total	3	3	3	3	3	3	3	2	(1)	-33.3%
		FT	3	3	3	3	3	3	3	2	(1)	-33.3%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
270	Office of Administrative Hearings	Total	7	9	10	10	10	12	12	12	5	71.4%
		FT	7	9	10	10	10	12	12	12	5	71.4%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
101	Supreme Court	Total	216	225	230	225	230	226	231	237	21	9.7%
		FT	181	190	202	199	202	202	203	205	24	13.3%
		PT	35	35	28	26	28	24	28	27	(8)	-22.9%
		AWEC	0	0	0	0	0	0	0	5	5	NA

Summary of State Agency Staff Positions, FY 2005-06 through FY 2017-18 Biennia: Full-Time, Part-Time, and At-Will Employee Contract (AWEC)

#	Agency	Position Type	FY 05-06	FY 07-08	FY 09-10 ¹	FY 11-12	FY 13	FY 13-14	FY 15-16	FY17-18	Change (05-06 to 17-18)	
102	Board of Law Examiners	Total	0	0	0	0	0	0	0	0	0	NA
		FT	0	0	0	0	0	0	0	0	0	NA
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
103	Comm on Judicial Conduct & Ethics	Total	1	1	1	1	1	1	1	1	0	0.0%
		FT	1	1	1	1	1	1	1	1	0	0.0%
		PT	0	0	0	0	0	0	0	0	0	NA
		AWEC	0	0	0	0	0	0	0	0	0	NA
120-142	All District Courts	Total	86	88	88	92	88	93	98	96	10	11.6%
		FT	80	84	84	90	84	91	95	93	13	16.3%
		PT	6	4	4	2	4	2	3	3	(3)	-50.0%
		AWEC	0	0	0	0	0	0	0	0	0	NA
XXX	Licensure Boards and Commissions	Total	44	47	48	47	48	47	49	50	6	13.6%
		FT	37	38	40	40	40	41	45	46	9	24.3%
		PT	7	7	6	6	6	5	4	4	(3)	-42.9%
		AWEC	0	2	2	1	2	1	0	0	0	NA
TOTALS ⁶		FT	6,734	7,414	7,644	7,541	7,644	7,558	7,598	7,525	791	11.7%
		PT	458	422	375	359	375	340	352	321	(137)	-29.9%
		AWEC	0	167	215	254	215	257	252	284	284	NA
		TOTAL	7,192	8,003	8,234	8,154	8,234	8,155	8,202	8,130	938	13.0%
		FT-PT Only	7,192	7,836	8,019	7,900	8,019	7,898	7,950	7,846	654	9.1%

Notes:

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

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

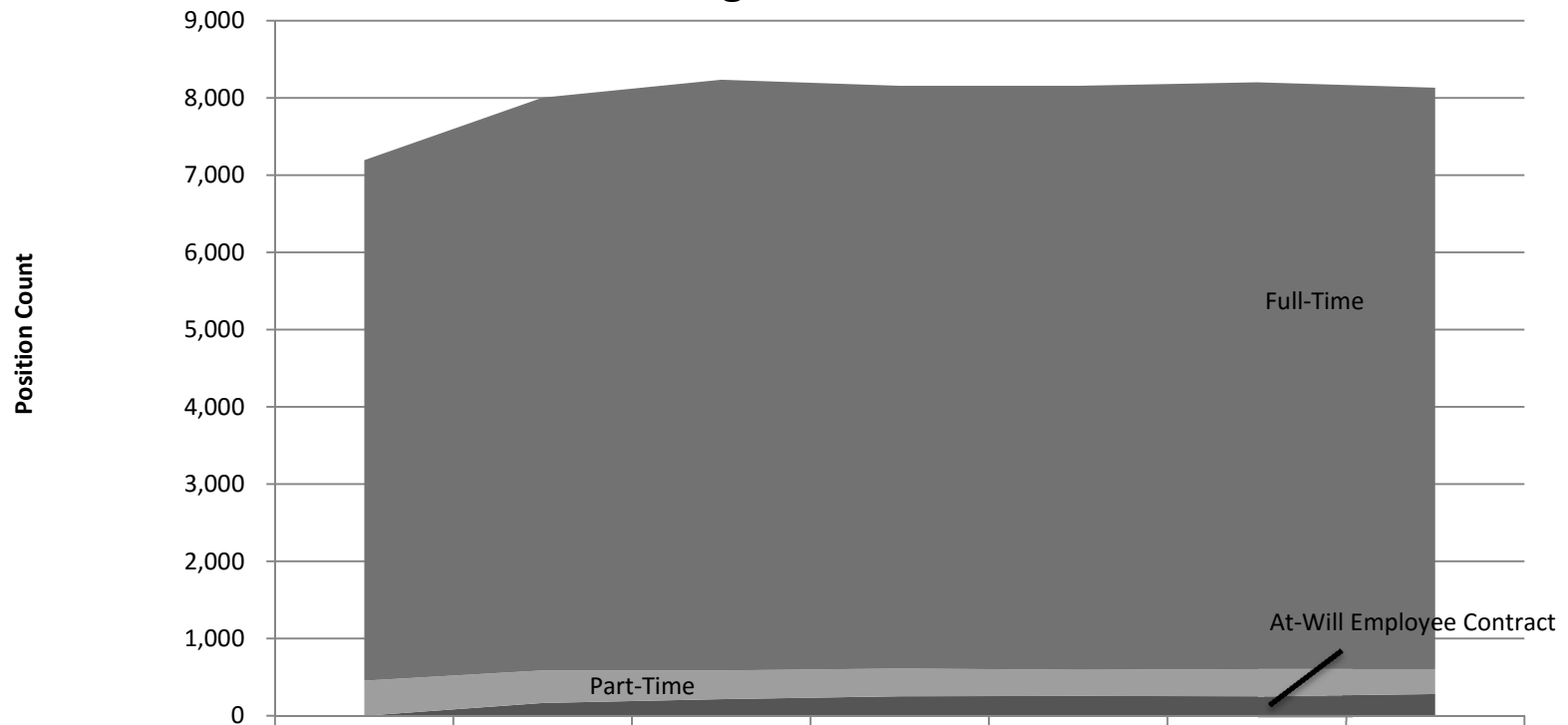
³ The Department of Employment (Agency 025) and the Department of Workforce Services (Agency 026) were consolidated under a new Department of Workforce Services (Agency 053) in the FY 2013-14 biennium.

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

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

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

State Historical Authorized Employees Totals for State Government-All Service Categories FY 2005-06 through 2017-18 Biennia



	FY 05-06	FY 07-08	FY 09-10	FY 11-12	FY 13-14	FY 15-16	FY 17-18	
■ Full-Time	6,734	7,414	7,644	7,541	7,558	7,598	7,525	Decade change
■ Part-Time	458	422	375	359	340	352	321	
■ At-Will Employee Contract	0	168	215	254	257	252	284	
Annual Full-Time Change		10.1%	3.1%	-1.3%	0.2%	0.5%	-1.0%	2.5%
Annual Part-Time Change		-7.9%	-11.1%	-4.3%	-5.3%	3.5%	-8.8%	-16.6%
Annual At-Will Employee Contract Change		0.0%	28.0%	18.1%	1.2%	-1.9%	12.7%	50.0%

Notes:

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

**Historical Wyoming K-12 Education Funding and Enrollment
Fiscal Year 1979 to Estimated 2018**

Biennium	Fiscal Year	Block Grant Funding Model Guarantee	Off-Model Additional Funding	Total Guarantee & Off-Model	Guarantee & Off-Model		Enrollment	Enrollment		Est per Student	Model	ECA or Recalibration
					\$ Change	% Change		Change	% Change			
1979-1980	1979	\$ 116,442,641		\$ 116,442,641			94,328			\$ 1,234	CRU	N/A
	1980	\$ 149,250,494		\$ 149,250,494			95,468	1,140	1.21%	\$ 1,563	CRU	N/A
1981-1982	1981	\$ 184,511,835		\$ 184,511,835			98,305	2,837	2.97%	\$ 1,877	CRU	N/A
	1982	\$ 217,096,087		\$ 217,096,087			99,541	1,236	1.26%	\$ 2,181	CRU	N/A
1983-1984	1983	\$ 243,883,675		\$ 243,883,675			101,665	2,124	2.13%	\$ 2,399	CRU	N/A
	1984	\$ 429,662,678		\$ 429,662,678			100,965	(700)	-0.69%	\$ 4,256	CRU	N/A
1985-1986	1985	\$ 442,679,118		\$ 442,679,118	\$ 13,016,440	3.03%	101,261	296	0.29%	\$ 4,372	CRU	N/A
	1986	\$ 462,299,747		\$ 462,299,747	\$ 19,620,629	4.43%	102,779	1,518	1.50%	\$ 4,498	CRU	N/A
1987-1988	1987	\$ 465,600,197		\$ 465,600,197	\$ 3,300,450	0.71%	100,955	(1,824)	-1.77%	\$ 4,612	CRU	N/A
	1988	\$ 438,057,888		\$ 438,057,888	\$ (27,542,309)	-5.92%	98,455	(2,500)	-2.48%	\$ 4,449	CRU	N/A
1989-1990	1989	\$ 437,319,743		\$ 437,319,743	\$ (738,145)	-0.17%	97,793	(662)	-0.67%	\$ 4,472	CRU	N/A
	1990	\$ 446,227,243		\$ 446,227,243	\$ 8,907,500	2.04%	97,172	(621)	-0.64%	\$ 4,592	CRU	N/A
1991-1992	1991	\$ 453,874,185		\$ 453,874,185	\$ 7,646,942	1.71%	98,226	1,054	1.08%	\$ 4,621	CRU	N/A
	1992	\$ 483,832,040		\$ 483,832,040	\$ 29,957,855	6.60%	99,734	1,508	1.54%	\$ 4,851	CRU	N/A
1993-1994	1993	\$ 499,643,203		\$ 499,643,203	\$ 15,811,163	3.27%	100,313	579	0.58%	\$ 4,981	CRU	N/A
	1994	\$ 509,971,887		\$ 509,971,887	\$ 10,328,684	2.07%	100,899	586	0.58%	\$ 5,054	CRU	N/A
1995-1996	1995	\$ 512,270,196		\$ 512,270,196	\$ 2,298,309	0.45%	100,314	(585)	-0.58%	\$ 5,107	CRU	N/A
	1996	\$ 516,119,357		\$ 516,119,357	\$ 3,849,162	0.75%	99,859	(455)	-0.45%	\$ 5,168	CRU	N/A
1997-1998	1997	\$ 515,591,323		\$ 515,591,323	\$ (528,034)	-0.10%	98,777	(1,082)	-1.08%	\$ 5,220	CRU	N/A
	1998	\$ 518,353,657		\$ 518,353,657	\$ 2,762,334	0.54%	96,504	(2,273)	-2.30%	\$ 5,371	CRU	N/A
1999-2000	1999	\$ 637,397,507		\$ 637,397,507	\$ 119,043,850	22.97%	94,420	(2,084)	-2.16%	\$ 6,751	1999 Recal	Recalibration
	2000	\$ 642,745,293		\$ 642,745,293	\$ 5,347,786	0.84%	91,883	(2,537)	-2.69%	\$ 6,995	1999 Recal	0.00%
2001-2002	2001	\$ 641,826,725	\$ 3,100,000	\$ 644,926,725	\$ 2,181,432	0.34%	89,531	(2,352)	-2.56%	\$ 7,203	1999 Recal	0.00%
	2002	\$ 692,533,663	\$ 3,100,000	\$ 695,633,663	\$ 50,706,938	7.86%	87,897	(1,634)	-1.83%	\$ 7,914	1999 Recal	9.40%
2003-2004	2003	\$ 723,605,545	\$ 3,800,000	\$ 727,405,545	\$ 31,771,881	4.57%	86,117	(1,780)	-2.03%	\$ 8,447	2003 Recal	Recalibration
	2004	\$ 727,438,317	\$ 4,100,000	\$ 731,538,317	\$ 4,132,772	0.57%	84,741	(1,376)	-1.60%	\$ 8,633	2003 Recal	2.00%
2005-2006	2005	\$ 759,471,113	\$ 11,018,488	\$ 770,489,602	\$ 38,951,285	5.32%	83,772	(969)	-1.14%	\$ 9,197	2003 Recal	2.30%
	2006	\$ 773,434,275	\$ 68,968,559	\$ 842,402,834	\$ 71,913,232	9.33%	83,705	(67)	-0.08%	\$ 10,064	2003 Recal	2.30%
2007-2008	2007	\$ 1,017,455,724	\$ 26,066,066	\$ 1,043,521,790	\$ 201,118,956	23.87%	84,629	924	1.10%	\$ 12,331	2006 Recal	Recalibration
	2008	\$ 1,095,165,940	\$ 31,825,063	\$ 1,126,991,003	\$ 83,469,213	8.00%	85,578	949	1.12%	\$ 13,169	2006 Recal	3.80%
2009-2010	2009	\$ 1,161,149,047	\$ 37,521,778	\$ 1,198,670,825	\$ 71,679,822	6.36%	86,519	941	1.10%	\$ 13,854	2006 Recal	4.30%
	2010	\$ 1,215,994,722	\$ 36,962,169	\$ 1,252,956,891	\$ 54,286,066	4.53%	87,420	901	1.04%	\$ 14,333	2006 Recal	3.70%
2011-2012	2011	\$ 1,248,850,620	\$ 34,699,129	\$ 1,283,549,749	\$ 30,592,859	2.44%	88,165	745	0.85%	\$ 14,558	2006 Recal	0.00%
	2012	\$ 1,307,482,050	\$ 37,813,126	\$ 1,345,295,177	\$ 61,745,427	4.81%	89,476	1,311	1.49%	\$ 15,035	2011 Recal	Recalibration
2013-2014	2013	\$ 1,342,271,233	\$ 35,011,116	\$ 1,377,282,350	\$ 31,987,173	2.38%	90,990	1,514	1.69%	\$ 15,137	2011 Recal	0.00%
	2014	\$ 1,348,684,661	\$ 41,756,927	\$ 1,390,441,588	\$ 13,159,238	0.96%	92,218	1,228	1.35%	\$ 15,078	2011 Recal	0.00%
2015-2016	2015	\$ 1,377,963,339	\$ 51,393,006	\$ 1,429,356,346	\$ 38,914,758	2.80%	93,303	1,085	1.18%	\$ 15,320	2011 Recal	0.95%
	2016	\$ 1,441,473,942	\$ 55,094,001	\$ 1,496,567,943	\$ 67,211,597	4.70%	94,002	699	0.75%	\$ 15,921	2011 Recal	1.57%
2017-2018	2017	\$ 1,458,133,240	\$ 54,302,048	\$ 1,512,435,288	\$ 15,867,346	1.06%	94,942	940	1.00%	\$ 15,930	2015 Recal	Recalibration
	2018	\$ 1,470,094,686	\$ 50,748,924	\$ 1,520,843,610	\$ 8,408,322	0.56%	95,891	949	1.00%	\$ 15,860	2015 Recal	1.01%

Historical Wyoming K-12 School District Major Education Resource Block Grant Guarantee Amounts: School Years 2008-09 to Est. 2017-18

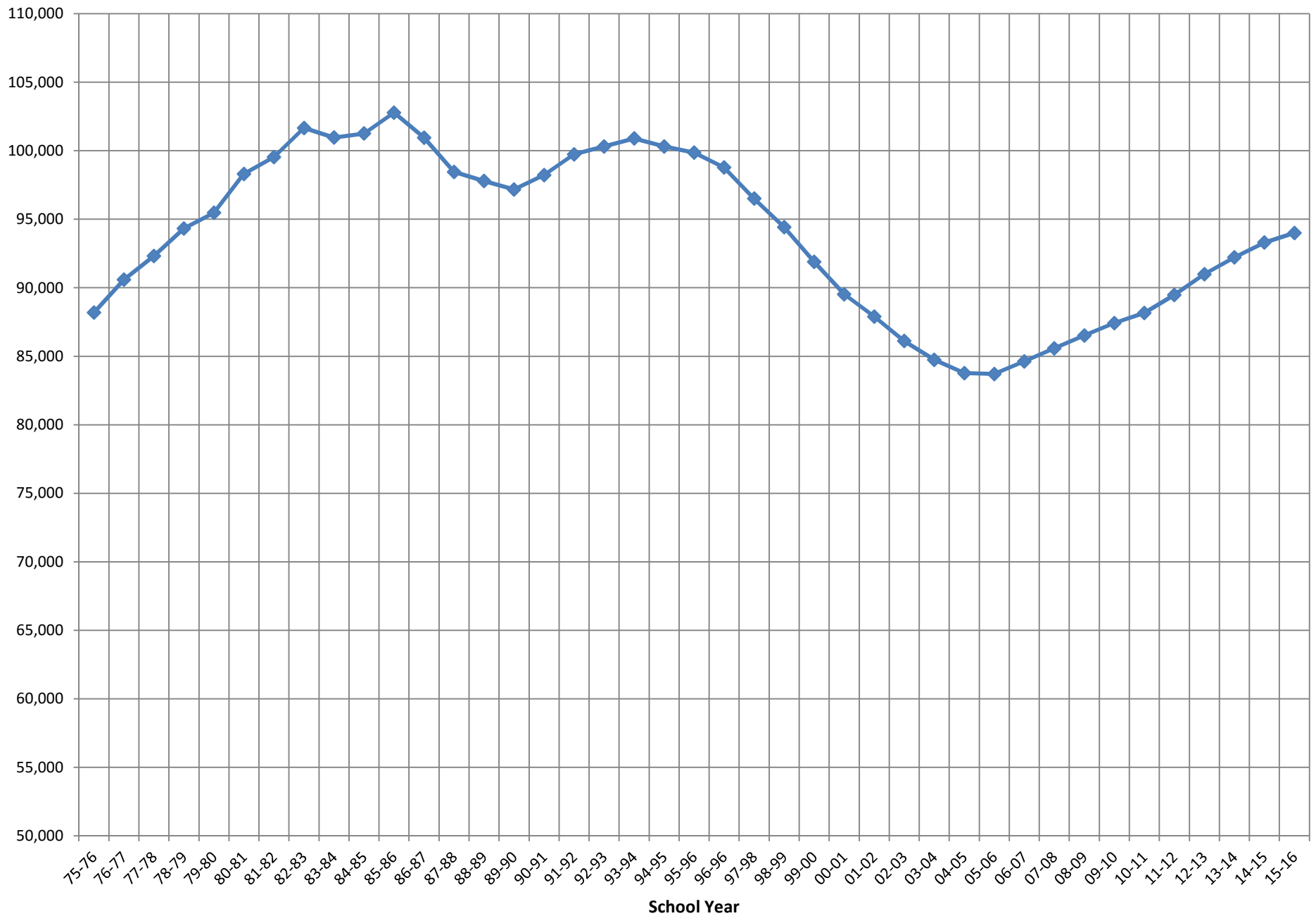
School District	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Est. 2016-17	Est. 2017-18
Albany #1	\$ 45,341,962	\$ 47,657,631	\$ 49,051,695	\$ 52,057,705	\$ 53,246,393	\$ 52,755,420	\$ 54,390,321	\$ 57,983,571	\$ 59,321,546	\$ 59,573,304
Big Horn #1	\$ 10,816,097	\$ 11,124,710	\$ 11,590,304	\$ 12,134,629	\$ 13,827,101	\$ 14,317,001	\$ 15,713,514	\$ 16,592,877	\$ 16,669,150	\$ 16,774,689
Big Horn #2	\$ 8,972,918	\$ 9,397,679	\$ 9,577,070	\$ 10,089,763	\$ 10,229,551	\$ 10,253,544	\$ 10,472,259	\$ 10,698,976	\$ 10,858,537	\$ 10,933,828
Big Horn #3	\$ 6,897,282	\$ 7,166,160	\$ 7,509,679	\$ 7,853,462	\$ 7,929,062	\$ 8,216,784	\$ 8,787,724	\$ 9,373,768	\$ 9,528,751	\$ 9,609,982
Big Horn #4	\$ 6,079,429	\$ 6,239,892	\$ 6,284,422	\$ 6,423,002	\$ 6,760,447	\$ 6,725,282	\$ 7,015,103	\$ 7,368,132	\$ 7,321,976	\$ 7,384,257
Campbell #1	\$ 98,696,098	\$ 106,782,775	\$ 112,594,039	\$ 119,077,349	\$ 121,933,547	\$ 122,022,995	\$ 126,002,504	\$ 133,786,204	\$ 136,062,448	\$ 140,705,722
Carbon #1	\$ 22,591,756	\$ 24,040,940	\$ 24,381,819	\$ 25,742,833	\$ 26,013,080	\$ 26,141,439	\$ 26,492,711	\$ 27,244,186	\$ 27,418,611	\$ 27,244,230
Carbon #2	\$ 13,650,246	\$ 14,103,049	\$ 14,370,083	\$ 14,706,126	\$ 14,679,525	\$ 14,319,160	\$ 15,113,053	\$ 14,982,958	\$ 15,085,064	\$ 15,161,846
Converse #1	\$ 23,431,907	\$ 24,219,141	\$ 25,177,108	\$ 25,935,180	\$ 27,316,328	\$ 27,130,726	\$ 28,166,271	\$ 29,992,899	\$ 30,926,728	\$ 31,249,966
Converse #2	\$ 10,034,879	\$ 10,481,160	\$ 10,381,926	\$ 10,544,479	\$ 10,762,351	\$ 10,534,842	\$ 10,680,933	\$ 11,362,062	\$ 11,268,286	\$ 11,223,697
Crook #1	\$ 17,795,951	\$ 17,904,242	\$ 18,437,788	\$ 19,131,058	\$ 19,692,396	\$ 19,495,808	\$ 19,934,592	\$ 20,843,702	\$ 21,143,579	\$ 21,057,670
Fremont #1	\$ 24,550,118	\$ 25,044,638	\$ 24,627,406	\$ 25,024,452	\$ 26,089,553	\$ 25,394,645	\$ 25,800,584	\$ 27,126,866	\$ 27,591,774	\$ 27,794,230
Fremont #2	\$ 4,807,443	\$ 4,836,204	\$ 4,541,086	\$ 4,735,569	\$ 4,634,832	\$ 4,487,830	\$ 4,181,372	\$ 4,247,765	\$ 4,522,678	\$ 4,483,934
Fremont #6	\$ 6,895,945	\$ 7,217,170	\$ 7,344,454	\$ 7,285,979	\$ 7,516,402	\$ 7,865,283	\$ 8,019,434	\$ 8,282,515	\$ 8,203,239	\$ 8,253,804
Fremont #14	\$ 10,017,957	\$ 10,587,936	\$ 10,434,951	\$ 11,038,160	\$ 11,159,131	\$ 11,404,244	\$ 11,602,392	\$ 11,858,958	\$ 11,960,000	\$ 12,068,882
Fremont #21	\$ 7,378,412	\$ 7,747,037	\$ 8,899,360	\$ 9,809,294	\$ 11,123,813	\$ 10,121,043	\$ 9,891,836	\$ 9,913,897	\$ 10,039,726	\$ 10,112,500
Fremont #24	\$ 6,061,247	\$ 5,951,241	\$ 5,816,379	\$ 6,030,787	\$ 6,689,330	\$ 6,792,266	\$ 7,009,749	\$ 7,545,160	\$ 8,064,243	\$ 8,148,578
Fremont #25	\$ 31,302,554	\$ 32,604,235	\$ 33,373,446	\$ 34,962,234	\$ 35,552,305	\$ 35,773,789	\$ 37,181,652	\$ 37,915,464	\$ 38,315,276	\$ 38,890,699
Fremont #38	\$ 7,564,524	\$ 8,240,287	\$ 8,062,386	\$ 8,796,647	\$ 9,143,218	\$ 8,863,086	\$ 9,622,895	\$ 9,941,244	\$ 9,723,246	\$ 9,795,421
Goshen #1	\$ 27,248,414	\$ 27,126,459	\$ 27,705,321	\$ 28,391,577	\$ 28,494,116	\$ 28,239,213	\$ 28,554,480	\$ 30,153,399	\$ 30,352,104	\$ 30,577,213
Hot Springs #1	\$ 9,666,500	\$ 10,058,150	\$ 10,169,404	\$ 10,735,966	\$ 10,859,136	\$ 10,909,450	\$ 10,658,957	\$ 10,773,692	\$ 11,133,966	\$ 11,234,197
Johnson #1	\$ 18,399,187	\$ 18,703,796	\$ 18,964,391	\$ 19,514,450	\$ 19,768,108	\$ 20,042,364	\$ 20,146,261	\$ 20,646,312	\$ 20,682,884	\$ 20,771,871
Laramie #1	\$ 160,008,045	\$ 167,092,639	\$ 173,222,475	\$ 181,391,835	\$ 188,826,936	\$ 191,551,625	\$ 191,668,219	\$ 200,083,771	\$ 204,297,678	\$ 204,965,770
Laramie #2	\$ 14,826,567	\$ 15,016,887	\$ 15,149,597	\$ 16,163,201	\$ 16,931,911	\$ 17,169,495	\$ 17,445,452	\$ 18,370,071	\$ 18,172,057	\$ 18,364,754
Lincoln #1	\$ 9,317,336	\$ 9,511,074	\$ 9,409,447	\$ 9,318,875	\$ 9,866,588	\$ 9,801,695	\$ 9,931,712	\$ 10,517,325	\$ 10,563,470	\$ 10,565,277
Lincoln #2	\$ 33,691,548	\$ 35,841,100	\$ 36,736,406	\$ 38,875,004	\$ 39,216,888	\$ 38,703,759	\$ 39,463,101	\$ 41,547,784	\$ 42,319,566	\$ 42,805,362
Natrona #1	\$ 146,265,342	\$ 152,167,107	\$ 155,928,051	\$ 163,650,426	\$ 169,508,691	\$ 171,801,036	\$ 176,967,707	\$ 188,425,315	\$ 189,340,942	\$ 190,159,027
Niobrara #1	\$ 6,578,182	\$ 6,723,511	\$ 8,404,276	\$ 9,831,113	\$ 10,450,481	\$ 12,331,530	\$ 12,397,025	\$ 13,068,182	\$ 12,745,002	\$ 12,624,291
Park #1	\$ 20,992,271	\$ 22,163,960	\$ 22,548,855	\$ 23,428,351	\$ 23,498,959	\$ 24,093,824	\$ 24,342,438	\$ 25,387,745	\$ 25,409,614	\$ 25,636,618
Park #6	\$ 27,604,320	\$ 28,521,549	\$ 28,844,784	\$ 30,372,185	\$ 30,415,139	\$ 30,310,273	\$ 30,138,797	\$ 31,032,433	\$ 31,098,075	\$ 31,255,221
Park #16	\$ 2,994,472	\$ 3,050,290	\$ 3,156,554	\$ 3,283,248	\$ 3,406,411	\$ 3,471,550	\$ 3,412,067	\$ 3,453,004	\$ 3,411,871	\$ 3,423,544
Platte #1	\$ 16,804,265	\$ 17,256,450	\$ 17,138,195	\$ 17,385,939	\$ 17,327,659	\$ 16,970,020	\$ 17,090,585	\$ 17,667,665	\$ 17,551,764	\$ 17,628,640
Platte #2	\$ 4,585,009	\$ 4,626,731	\$ 4,563,227	\$ 4,840,272	\$ 4,740,250	\$ 4,665,373	\$ 4,827,381	\$ 5,149,396	\$ 5,293,693	\$ 5,321,214
Sheridan #1	\$ 13,116,705	\$ 13,734,190	\$ 14,094,333	\$ 14,481,428	\$ 14,438,581	\$ 14,176,876	\$ 14,540,596	\$ 15,368,713	\$ 14,884,173	\$ 14,881,821
Sheridan #2	\$ 39,067,823	\$ 40,834,014	\$ 42,086,619	\$ 43,654,927	\$ 44,503,472	\$ 45,104,097	\$ 45,640,154	\$ 48,426,569	\$ 48,155,302	\$ 48,639,180
Sheridan #3	\$ 3,495,097	\$ 3,518,362	\$ 3,394,260	\$ 3,720,696	\$ 3,792,080	\$ 3,718,072	\$ 3,576,239	\$ 3,752,595	\$ 3,754,585	\$ 3,758,669
Sublette #1	\$ 12,929,463	\$ 14,591,056	\$ 15,047,707	\$ 16,013,908	\$ 16,259,231	\$ 15,576,280	\$ 15,779,683	\$ 16,894,509	\$ 16,818,847	\$ 16,827,413
Sublette #9	\$ 10,372,150	\$ 10,675,675	\$ 10,702,437	\$ 11,614,767	\$ 11,303,174	\$ 11,066,228	\$ 11,246,015	\$ 11,350,015	\$ 10,824,417	\$ 10,699,668
Sweetwater #1	\$ 59,383,394	\$ 64,584,746	\$ 67,584,099	\$ 70,049,395	\$ 72,516,451	\$ 74,358,420	\$ 76,946,209	\$ 79,118,483	\$ 82,733,300	\$ 82,709,613
Sweetwater #2	\$ 33,380,344	\$ 36,017,440	\$ 36,781,397	\$ 37,507,140	\$ 37,939,196	\$ 37,845,610	\$ 38,767,911	\$ 39,948,948	\$ 39,951,660	\$ 40,149,474
Teton #1	\$ 34,578,001	\$ 35,359,002	\$ 36,084,265	\$ 38,967,730	\$ 40,203,066	\$ 40,869,402	\$ 43,759,174	\$ 46,440,763	\$ 47,490,768	\$ 49,125,250
Uinta #1	\$ 36,170,436	\$ 37,005,720	\$ 37,430,085	\$ 38,694,396	\$ 38,683,288	\$ 38,416,064	\$ 39,280,541	\$ 40,288,286	\$ 40,049,402	\$ 40,086,063
Uinta #4	\$ 9,876,691	\$ 10,267,900	\$ 10,738,735	\$ 11,076,491	\$ 11,566,905	\$ 11,594,522	\$ 11,773,946	\$ 12,112,871	\$ 12,531,339	\$ 12,668,477
Uinta #6	\$ 9,674,701	\$ 10,303,404	\$ 10,538,588	\$ 11,146,518	\$ 11,316,933	\$ 11,112,157	\$ 11,378,629	\$ 11,512,121	\$ 11,396,253	\$ 11,355,563
Washakie #1	\$ 18,371,281	\$ 19,100,091	\$ 19,844,173	\$ 20,361,687	\$ 20,652,352	\$ 20,704,351	\$ 20,901,422	\$ 21,077,921	\$ 21,348,081	\$ 21,528,117
Washakie #2	\$ 2,403,654	\$ 2,696,895	\$ 2,613,727	\$ 2,921,009	\$ 2,948,070	\$ 3,135,268	\$ 2,965,608	\$ 3,057,671	\$ 3,105,388	\$ 3,111,417
Weston #1	\$ 11,527,768	\$ 12,715,030	\$ 12,200,359	\$ 13,103,771	\$ 12,962,326	\$ 12,622,354	\$ 12,458,570	\$ 12,688,955	\$ 12,560,977	\$ 12,599,614
Weston #7	\$ 4,933,357	\$ 5,385,366	\$ 5,313,451	\$ 5,607,041	\$ 5,576,474	\$ 5,708,569	\$ 5,825,562	\$ 6,098,226	\$ 6,131,205	\$ 6,154,110
Wyoming	\$ 1,161,149,047	\$ 1,215,994,722	\$ 1,248,850,620	\$ 1,307,482,050	\$ 1,342,271,233	\$ 1,348,684,661	\$ 1,377,963,339	\$ 1,441,473,942	\$ 1,458,133,240	\$ 1,470,094,686

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

Historical Wyoming K-12 School District Major Maintenance Payments School Years 2007-08 to Est. 2017-18

School District	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Est. 2017-18
Albany #1	\$ 1,434,634	\$ 1,941,128	\$ 1,568,426	\$ 1,941,820	\$ 1,426,103	\$ 2,231,895	\$ 2,251,565	\$ 2,300,051	\$ 2,296,714	\$ 2,228,687	\$ 2,218,515
Big Horn #1	\$ 358,673	\$ 551,624	\$ 435,383	\$ 536,467	\$ 434,844	\$ 549,311	\$ 455,992	\$ 672,707	\$ 701,722	\$ 761,670	\$ 758,194
Big Horn #2	\$ 416,293	\$ 470,841	\$ 353,287	\$ 474,570	\$ 324,729	\$ 524,169	\$ 491,449	\$ 556,854	\$ 550,477	\$ 562,133	\$ 559,567
Big Horn #3	\$ 365,245	\$ 383,165	\$ 212,643	\$ 343,794	\$ 271,715	\$ 434,259	\$ 396,119	\$ 465,076	\$ 473,614	\$ 471,102	\$ 468,951
Big Horn #4	\$ 267,995	\$ 327,079	\$ 228,904	\$ 319,648	\$ 182,625	\$ 301,645	\$ 285,584	\$ 296,075	\$ 289,642	\$ 305,844	\$ 304,448
Campbell #1	\$ 3,379,295	\$ 3,844,650	\$ 2,821,366	\$ 3,994,451	\$ 2,969,968	\$ 4,282,076	\$ 4,065,893	\$ 4,691,917	\$ 4,736,898	\$ 4,957,705	\$ 4,935,076
Carbon #1	\$ 1,028,601	\$ 1,184,039	\$ 906,286	\$ 1,224,400	\$ 811,541	\$ 1,275,209	\$ 1,128,095	\$ 1,320,727	\$ 1,211,786	\$ 1,333,480	\$ 1,327,393
Carbon #2	\$ 634,994	\$ 711,456	\$ 528,740	\$ 693,205	\$ 448,005	\$ 700,700	\$ 613,274	\$ 699,355	\$ 684,926	\$ 681,170	\$ 678,061
Converse #1	\$ 776,611	\$ 970,934	\$ 750,952	\$ 997,130	\$ 667,159	\$ 1,054,597	\$ 1,010,811	\$ 1,137,050	\$ 1,168,804	\$ 1,210,128	\$ 1,204,604
Converse #2	\$ 474,864	\$ 517,665	\$ 385,963	\$ 499,173	\$ 333,127	\$ 517,934	\$ 496,576	\$ 561,751	\$ 555,424	\$ 552,690	\$ 550,167
Crook #1	\$ 738,229	\$ 893,868	\$ 707,091	\$ 932,650	\$ 634,202	\$ 983,347	\$ 910,261	\$ 1,017,365	\$ 1,029,263	\$ 1,048,105	\$ 1,043,321
Fremont #1	\$ 959,039	\$ 1,051,932	\$ 758,748	\$ 1,007,775	\$ 680,305	\$ 1,069,896	\$ 989,056	\$ 1,090,138	\$ 1,077,381	\$ 1,334,042	\$ 1,327,953
Fremont #2	\$ 194,644	\$ 237,971	\$ 168,402	\$ 201,930	\$ 124,222	\$ 212,032	\$ 173,253	\$ 178,346	\$ 266,360	\$ 236,605	\$ 235,525
Fremont #6	\$ 266,109	\$ 303,871	\$ 214,921	\$ 296,556	\$ 187,716	\$ 332,930	\$ 301,163	\$ 351,778	\$ 343,646	\$ 345,427	\$ 343,850
Fremont #14	\$ 402,608	\$ 419,869	\$ 315,055	\$ 484,942	\$ 289,827	\$ 436,159	\$ 405,428	\$ 548,277	\$ 509,295	\$ 535,542	\$ 533,097
Fremont #21	\$ 195,510	\$ 242,714	\$ 206,549	\$ 292,040	\$ 182,670	\$ 293,600	\$ 311,477	\$ 353,145	\$ 348,813	\$ 358,747	\$ 357,110
Fremont #24	\$ 241,836	\$ 258,209	\$ 205,714	\$ 270,390	\$ 174,413	\$ 284,895	\$ 271,177	\$ 314,808	\$ 322,905	\$ 350,932	\$ 349,331
Fremont #25	\$ 1,055,488	\$ 1,260,671	\$ 842,610	\$ 1,105,282	\$ 886,180	\$ 1,318,336	\$ 1,339,070	\$ 1,548,225	\$ 1,617,562	\$ 1,507,576	\$ 1,500,695
Fremont #38	\$ 182,819	\$ 264,233	\$ 192,975	\$ 237,237	\$ 34,583	\$ 59,178	\$ 73,318	\$ 119,824	\$ 180,300	\$ 245,922	\$ 244,800
Goshen #1	\$ 1,018,758	\$ 1,256,986	\$ 874,582	\$ 1,231,148	\$ 898,198	\$ 1,447,173	\$ 1,343,552	\$ 1,447,906	\$ 1,421,196	\$ 1,557,451	\$ 1,550,342
Hot Springs #1	\$ 430,467	\$ 493,728	\$ 350,833	\$ 479,999	\$ 322,204	\$ 510,618	\$ 481,651	\$ 539,580	\$ 523,350	\$ 534,863	\$ 532,422
Johnson #1	\$ 517,158	\$ 548,734	\$ 363,087	\$ 473,166	\$ 548,243	\$ 953,817	\$ 899,389	\$ 1,033,576	\$ 1,018,369	\$ 1,059,743	\$ 1,054,906
Laramie #1	\$ 4,354,615	\$ 5,087,165	\$ 3,948,448	\$ 5,242,550	\$ 4,024,216	\$ 5,871,566	\$ 5,823,250	\$ 6,943,212	\$ 7,740,503	\$ 7,139,554	\$ 7,106,967
Laramie #2	\$ 600,898	\$ 716,745	\$ 535,175	\$ 647,321	\$ 433,946	\$ 681,774	\$ 677,102	\$ 766,958	\$ 779,155	\$ 808,505	\$ 804,815
Lincoln #1	\$ 450,215	\$ 531,726	\$ 399,657	\$ 518,338	\$ 335,486	\$ 545,214	\$ 509,449	\$ 559,209	\$ 517,785	\$ 546,842	\$ 544,346
Lincoln #2	\$ 1,197,066	\$ 1,438,047	\$ 1,012,431	\$ 1,353,992	\$ 953,425	\$ 1,506,301	\$ 1,480,170	\$ 1,663,958	\$ 1,676,844	\$ 1,805,100	\$ 1,796,861
Natrona #1	\$ 4,570,485	\$ 5,773,566	\$ 4,478,905	\$ 5,969,868	\$ 3,966,079	\$ 5,999,117	\$ 5,876,122	\$ 6,916,079	\$ 7,028,344	\$ 7,156,869	\$ 7,124,202
Niobrara #1	\$ 303,289	\$ 334,475	\$ 252,352	\$ 341,324	\$ 305,690	\$ 486,795	\$ 456,628	\$ 518,820	\$ 516,478	\$ 522,717	\$ 520,331
Park #1	\$ 759,627	\$ 954,715	\$ 347,527	\$ 595,467	\$ 451,686	\$ 741,310	\$ 938,622	\$ 1,137,986	\$ 1,120,835	\$ 1,161,860	\$ 1,156,556
Park #6	\$ 954,541	\$ 1,146,283	\$ 831,927	\$ 1,119,094	\$ 754,768	\$ 1,196,912	\$ 1,116,944	\$ 1,251,905	\$ 1,234,893	\$ 1,242,251	\$ 1,236,581
Park #16	\$ 154,109	\$ 168,678	\$ 119,526	\$ 182,340	\$ 102,671	\$ 167,613	\$ 161,768	\$ 171,443	\$ 170,182	\$ 178,399	\$ 177,585
Platte #1	\$ 738,483	\$ 884,854	\$ 626,081	\$ 817,064	\$ 547,207	\$ 857,206	\$ 767,869	\$ 826,363	\$ 845,406	\$ 863,505	\$ 859,563
Platte #2	\$ 176,047	\$ 226,109	\$ 161,380	\$ 208,643	\$ 138,773	\$ 225,253	\$ 197,556	\$ 227,584	\$ 234,754	\$ 246,864	\$ 245,738
Sheridan #1	\$ 415,362	\$ 499,807	\$ 480,930	\$ 609,415	\$ 210,688	\$ 360,059	\$ 346,677	\$ 500,150	\$ 619,291	\$ 776,238	\$ 772,695
Sheridan #2	\$ 1,260,173	\$ 1,571,097	\$ 1,176,310	\$ 1,624,890	\$ 1,016,898	\$ 1,731,981	\$ 1,571,611	\$ 1,844,323	\$ 1,839,219	\$ 1,931,251	\$ 1,922,436
Sheridan #3	\$ 106,210	\$ 128,967	\$ 92,302	\$ 136,981	\$ 78,330	\$ 119,490	\$ 88,975	\$ 101,857	\$ 107,737	\$ 92,275	\$ 91,854
Sublette #1	\$ 412,283	\$ 561,641	\$ 440,604	\$ 629,617	\$ 317,680	\$ 621,667	\$ 586,380	\$ 709,395	\$ 703,155	\$ 766,429	\$ 762,931
Sublette #9	\$ 480,065	\$ 560,965	\$ 434,206	\$ 634,566	\$ 374,707	\$ 578,237	\$ 538,362	\$ 599,919	\$ 614,941	\$ 621,630	\$ 618,793
Sweetwater #1	\$ 1,858,520	\$ 2,442,560	\$ 1,871,734	\$ 2,657,815	\$ 1,730,020	\$ 2,777,849	\$ 2,625,766	\$ 3,048,131	\$ 3,004,869	\$ 3,030,060	\$ 3,016,229
Sweetwater #2	\$ 1,229,919	\$ 1,456,038	\$ 1,087,731	\$ 1,502,840	\$ 1,006,035	\$ 1,608,377	\$ 1,500,002	\$ 1,719,660	\$ 1,721,351	\$ 1,765,840	\$ 1,757,780
Teton #1	\$ 1,002,759	\$ 1,185,235	\$ 789,555	\$ 1,091,627	\$ 757,820	\$ 1,219,650	\$ 1,237,989	\$ 1,405,401	\$ 1,452,673	\$ 1,529,154	\$ 1,522,174
Uinta #1	\$ 1,387,020	\$ 1,707,956	\$ 1,279,436	\$ 1,719,124	\$ 1,149,051	\$ 1,791,692	\$ 1,635,840	\$ 1,791,711	\$ 1,791,514	\$ 1,834,448	\$ 1,826,075
Uinta #4	\$ 498,228	\$ 550,019	\$ 416,177	\$ 568,638	\$ 381,433	\$ 609,287	\$ 556,400	\$ 618,875	\$ 538,788	\$ 561,371	\$ 558,809
Uinta #6	\$ 445,191	\$ 500,178	\$ 358,531	\$ 520,477	\$ 353,698	\$ 587,582	\$ 552,109	\$ 613,347	\$ 574,283	\$ 591,502	\$ 588,802
Washakie #1	\$ 725,079	\$ 819,878	\$ 599,821	\$ 811,025	\$ 568,160	\$ 901,847	\$ 854,103	\$ 972,165	\$ 954,521	\$ 931,514	\$ 927,262
Washakie #2	\$ 90,200	\$ 128,919	\$ 99,117	\$ 147,086	\$ 93,543	\$ 147,670	\$ 137,177	\$ 157,013	\$ 150,194	\$ 146,157	\$ 145,489
Weston #1	\$ 509,164	\$ 602,290	\$ 431,468	\$ 586,140	\$ 365,407	\$ 627,511	\$ 539,742	\$ 624,222	\$ 616,271	\$ 644,859	\$ 641,915
Weston #7	\$ 225,932	\$ 263,953	\$ 202,103	\$ 290,628	\$ 185,357	\$ 279,335	\$ 255,675	\$ 287,214	\$ 296,134	\$ 310,772	\$ 309,354
Wyoming	\$ 40,245,350	\$ 48,377,233	\$ 35,865,951	\$ 48,564,645	\$ 33,435,355	\$ 52,015,073	\$ 49,726,440	\$ 57,221,431	\$ 58,178,569	\$ 59,385,529	\$ 59,114,471

Historical Wyoming K-12 Student Enrollment: School Years 1975-76 to 2015-16



Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2015-16

School District	75-76	76-77	77-78	78-79	79-80	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89	89-90	90-91	91-92	92-93	93-94	94-95	95-96	96-97
Albany #1	4,121	4,150	4,084	4,258	4,112	4,212	4,164	4,188	4,115	4,120	4,128	4,063	4,147	4,196	4,101	4,100	4,199	4,231	4,207	4,170	4,196	4,133
Big Horn #1	692	724	736	723	715	779	739	759	743	735	722	745	704	693	655	660	710	753	744	775	791	825
Big Horn #2	807	825	822	819	819	827	799	835	820	855	846	821	806	829	785	805	802	788	811	796	816	795
Big Horn #3	744	750	725	766	740	748	767	702	650	656	649	628	567	550	551	551	545	556	542	553	570	572
Big Horn #4	540	569	556	522	537	558	566	580	551	524	520	464	459	450	455	434	419	382	416	450	418	408
Campbell #1	3,531	4,054	4,509	4,840	5,116	5,804	6,492	6,964	7,327	7,685	8,143	7,750	7,692	7,660	7,682	7,759	7,983	8,014	8,044	8,029	7,975	7,903
Carbon #1	2,543	2,617	2,668	2,859	2,853	2,967	2,889	2,901	2,761	2,798	2,756	2,755	2,663	2,660	2,530	2,541	2,420	2,379	2,346	2,224	2,240	2,216
Carbon #2	1,428	1,495	1,658	1,760	1,925	1,984	2,019	1,886	1,781	1,664	1,492	1,320	1,309	1,237	1,261	1,206	1,209	1,123	1,107	1,130	1,057	1,033
Converse #1	1,402	1,622	1,859	1,951	2,017	2,143	2,142	2,190	2,082	2,108	2,050	1,970	1,859	1,824	1,820	1,785	1,794	1,819	1,858	1,809	1,843	1,828
Converse #2	763	781	884	980	1,148	1,257	1,314	1,356	1,247	1,201	1,155	1,034	938	921	872	862	919	914	932	906	897	894
Crook #1	1,273	1,258	1,332	1,304	1,251	1,257	1,256	1,223	1,190	1,194	1,210	1,219	1,190	1,223	1,200	1,266	1,281	1,293	1,335	1,285	1,315	1,294
Fremont #1	2,661	2,684	2,853	2,917	2,961	2,858	2,615	2,574	2,552	2,428	2,347	2,197	2,155	2,181	2,121	2,181	2,217	2,225	2,213	2,148	2,137	2,109
Fremont #2	291	329	378	372	351	347	354	315	323	344	323	340	312	288	293	311	321	353	353	343	352	330
Fremont #6	441	456	502	528	573	601	585	613	606	574	549	508	454	429	419	415	421	438	422	442	417	409
Fremont #14	365	359	346	337	379	356	347	356	364	563	621	590	572	585	694	650	689	721	706	773	786	727
Fremont #21	271	303	278	278	273	290	290	301	277	242	253	259	252	245	260	276	284	319	324	294	278	283
Fremont #24	304	331	396	409	418	449	429	420	416	407	408	365	321	316	315	316	293	305	328	371	370	362
Fremont #25	3,084	3,160	3,144	3,159	3,243	3,329	3,241	3,309	3,303	3,204	3,114	3,024	3,083	2,963	2,924	3,041	2,975	3,010	2,977	2,916	2,988	2,930
Fremont #38	247	265	223	250	278	291	275	256	215	200	264	278	325	331	297	351	307	358	377	370	358	338
Goshen #1	2,780	2,721	2,654	2,512	2,457	2,418	2,363	2,330	2,373	2,391	2,460	2,464	2,387	2,408	2,387	2,353	2,321	2,279	2,273	2,262	2,300	2,253
Hot Springs #1	1,123	1,060	1,003	1,080	1,083	1,085	1,082	1,110	1,101	1,142	1,171	1,148	1,095	1,075	965	964	965	978	919	890	860	927
Johnson #1	1,391	1,380	1,415	1,400	1,424	1,447	1,414	1,449	1,430	1,453	1,434	1,375	1,329	1,307	1,253	1,273	1,298	1,287	1,299	1,305	1,331	1,349
Laramie #1	13,515	13,678	13,338	13,282	12,997	12,953	12,813	12,888	12,931	12,587	12,713	13,073	13,115	13,164	13,063	13,175	13,577	13,845	14,077	13,927	13,920	13,812
Laramie #2	840	829	804	744	770	721	713	690	702	756	800	780	770	759	766	774	797	828	925	935	978	1,012
Lincoln #1	2,795	937	912	980	1,001	1,046	1,136	1,137	1,118	1,190	1,331	1,308	1,168	1,132	1,148	1,169	1,178	1,156	1,117	1,082	1,014	993
Lincoln #2	0	1,844	1,940	1,961	2,004	2,110	2,212	2,333	2,395	2,470	2,468	2,491	2,510	2,421	2,438	2,562	2,591	2,623	2,704	2,718	2,731	2,667
Natrona #1	13,412	13,594	13,783	13,839	13,929	14,112	14,243	14,392	13,865	13,823	13,745	13,316	12,670	12,637	12,621	12,756	13,018	13,015	13,223	13,100	12,936	12,885
Niobrara #1	621	628	617	596	555	571	567	585	602	583	573	555	555	508	487	479	488	502	493	484	505	498
Park #1	2,030	1,955	1,920	1,946	1,888	1,865	1,857	1,834	1,835	1,863	1,901	1,897	1,864	1,895	1,860	1,888	1,906	1,899	1,926	1,940	1,951	1,934
Park #6	2,347	2,346	2,317	2,379	2,331	2,303	2,358	2,401	2,526	2,570	2,535	2,512	2,477	2,508	2,565	2,602	2,555	2,539	2,575	2,715	2,713	2,768
Park #16	227	245	221	222	224	212	191	200	225	225	225	222	210	205	195	204	166	184	191	179	165	184
Platte #1	1,381	1,532	1,650	1,927	2,183	2,142	1,817	1,644	1,630	1,584	1,569	1,569	1,522	1,507	1,489	1,443	1,479	1,541	1,526	1,539	1,483	1,495
Platte #2	357	385	374	400	390	436	420	409	386	392	373	371	343	350	332	326	326	318	295	285	263	249
Sheridan #1	642	680	736	779	773	808	829	843	844	825	792	774	766	744	752	784	820	857	887	928	930	925
Sheridan #2	3,370	3,401	3,537	3,573	3,649	3,890	4,024	4,119	4,069	4,012	3,930	3,830	3,816	3,803	3,786	3,768	3,776	3,741	3,701	3,622	3,564	3,472
Sheridan #3	127	144	143	149	129	121	126	133	142	117	132	116	123	130	109	105	112	99	97	99	99	95
Sublette #1	580	596	555	572	569	585	629	669	611	628	681	661	594	543	538	577	592	602	651	676	676	641
Sublette #9	546	616	582	614	617	654	653	684	651	704	831	737	658	642	652	660	640	638	652	702	682	655
Sweetwater #1	4,672	4,574	4,903	5,062	5,247	5,585	5,719	5,883	5,763	5,702	6,102	6,146	6,026	5,890	5,924	5,962	6,127	6,115	6,067	5,903	5,830	5,573
Sweetwater #2	2,317	2,872	3,052	3,164	3,307	3,507	3,588	3,721	3,683	3,780	4,196	4,074	3,889	3,793	3,773	3,921	3,963	3,917	3,876	3,870	3,769	3,595
Teton #1	1,536	1,560	1,634	1,677	1,636	1,717	1,823	1,833	1,786	1,744	1,677	1,745	1,790	1,833	1,872	1,983	2,034	2,105	2,155	2,155	2,226	2,283
Uinta #1	1,199	1,245	1,249	1,367	1,463	1,667	2,235	2,950	3,229	3,421	3,675	3,696	3,421	3,404	3,447	3,611	3,732	3,795	3,786	3,776	3,762	3,815
Uinta #4	529	566	597	609	603	672	757	885	920	942	958	956	925	931	935	945	963	948	938	950	955	937
Uinta #6	646	657	677	732	823	916	1,004	1,121	1,099	1,088	1,141	1,107	1,124	1,149	1,135	1,117	1,152	1,136	1,102	1,064	1,033	1,006
Washakie #1	1,819	1,914	1,842	1,844	1,887	1,881	1,915	1,894	1,900	1,927	1,994	1,960	1,843	1,824	1,795	1,717	1,767	1,767	1,765	1,758	1,739	1,788
Washakie #2	175	175	197	183	183	211	203	180	178	158	161	148	142	132	129	124	144	144	151	154	161	146
Weston #1	1,291	1,302	1,290	1,256	1,229	1,202	1,158	1,211	1,232	1,241	1,247	1,193	1,131	1,130	1,136	1,103	1,098	1,108	1,123	1,142	1,125	1,082
Weston #7	408	419	426	447	408	411	409	409	416	441	414	401	384	388	385	371	361	366	363	370	354	349
Wyoming	88,184	90,587	92,321	94,328	95,468	98,305	99,541	101,665	100,965	101,261	102,779	100,955	98,455	97,793	97,172	98,226	99,734	100,313	100,899	100,314	99,859	98,777

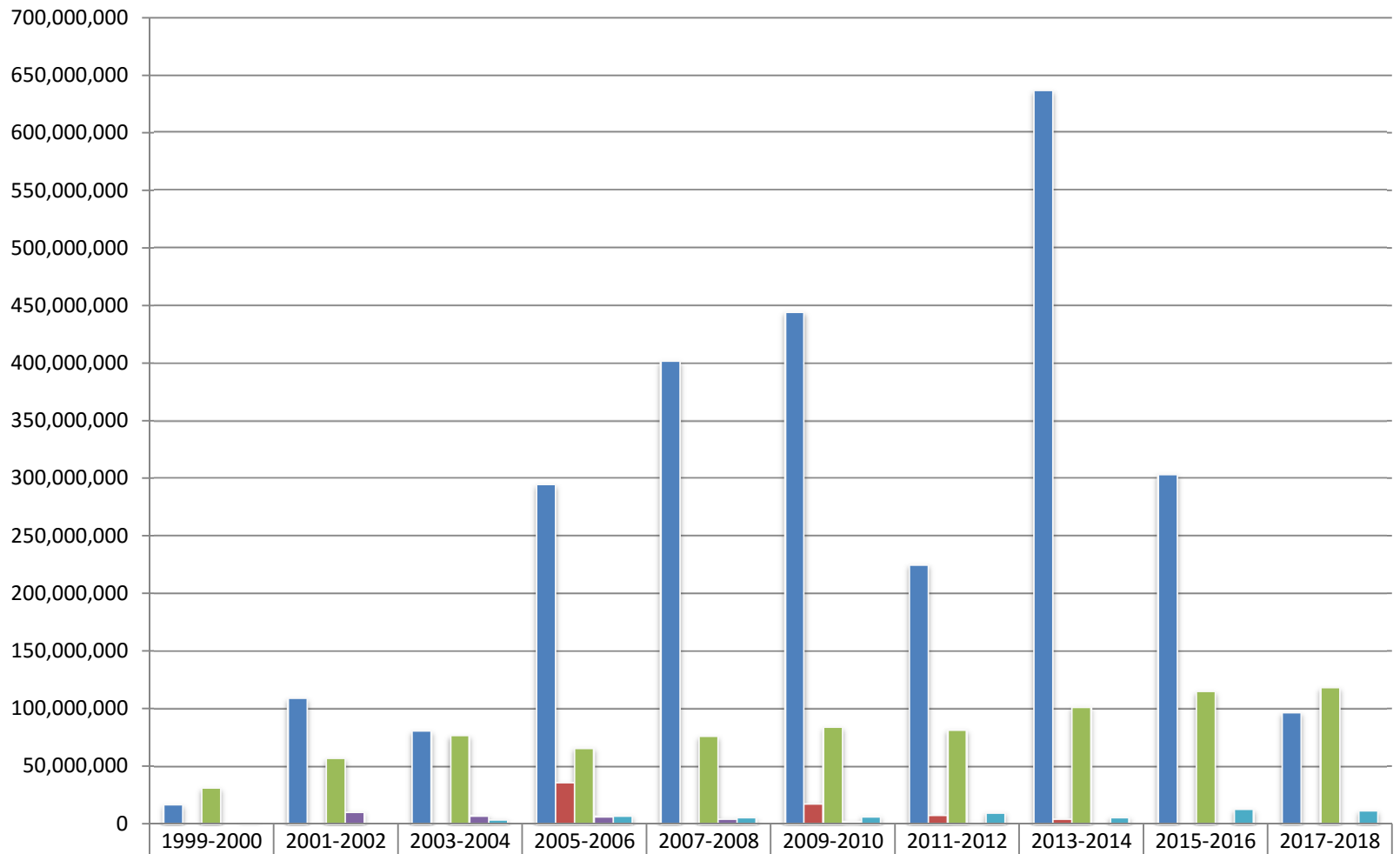
Historical Wyoming K-12 School District Student Enrollment: School Years 1975-76 to 2015-16

School District	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
Albany #1	3,888	3,868	3,885	3,791	3,790	3,659	3,639	3,559	3,485	3,491	3,507	3,544	3,579	3,587	3,673	3,657	3,762	3,834	3,907
Big Horn #1	831	841	810	779	768	741	730	674	658	629	607	617	610	632	808	894	977	988	1,012
Big Horn #2	768	790	771	724	703	666	657	651	645	638	656	648	660	700	710	708	692	695	687
Big Horn #3	569	542	537	520	491	491	503	497	513	487	488	502	498	496	490	490	521	539	520
Big Horn #4	404	360	367	343	358	351	363	352	336	342	328	329	297	295	322	303	291	304	297
Campbell #1	7,684	7,710	7,580	7,488	7,441	7,368	7,234	7,198	7,337	7,617	7,589	7,985	8,214	8,301	8,337	8,700	8,826	9,134	9,177
Carbon #1	2,076	1,992	1,965	1,946	1,923	1,778	1,728	1,664	1,727	1,753	1,815	1,787	1,803	1,822	1,814	1,866	1,876	1,832	1,889
Carbon #2	1,010	898	887	791	724	743	699	700	662	662	669	650	648	640	640	639	652	624	640
Converse #1	1,793	1,747	1,715	1,660	1,663	1,688	1,582	1,587	1,584	1,617	1,755	1,696	1,690	1,670	1,744	1,746	1,742	1,795	1,753
Converse #2	909	879	860	783	792	771	743	739	713	691	696	685	688	690	697	676	690	665	660
Crook #1	1,300	1,269	1,211	1,176	1,142	1,122	1,087	1,075	1,035	1,080	1,111	1,085	1,104	1,101	1,093	1,075	1,114	1,135	1,168
Fremont #1	2,060	2,074	2,010	1,996	1,933	1,877	1,855	1,789	1,745	1,762	1,734	1,671	1,670	1,707	1,710	1,673	1,689	1,700	1,680
Fremont #2	295	306	305	291	286	254	235	236	231	235	228	191	178	195	167	155	151	150	144
Fremont #6	421	414	389	390	394	375	348	360	353	368	388	387	396	391	372	388	374	359	372
Fremont #14	754	692	691	647	639	635	608	565	590	529	527	556	535	563	568	622	619	610	632
Fremont #21	279	276	272	265	281	304	289	352	353	360	377	445	474	476	494	499	480	460	505
Fremont #24	378	375	357	341	328	312	298	294	322	299	343	311	293	315	332	346	350	383	391
Fremont #25	2,841	2,747	2,677	2,540	2,484	2,471	2,425	2,423	2,422	2,473	2,355	2,454	2,465	2,474	2,588	2,583	2,642	2,563	2,542
Fremont #38	314	312	269	269	294	277	288	280	357	336	328	327	318	372	389	392	431	446	426
Goshen #1	2,231	2,150	2,101	2,029	1,953	1,889	1,858	1,887	1,924	1,833	1,827	1,816	1,807	1,791	1,778	1,719	1,703	1,713	1,763
Hot Springs #1	908	871	817	763	752	702	699	679	634	623	642	655	652	650	659	649	616	617	666
Johnson #1	1,337	1,336	1,306	1,307	1,257	1,257	1,222	1,221	1,234	1,261	1,274	1,222	1,232	1,247	1,284	1,287	1,277	1,284	1,292
Laramie #1	13,716	13,592	13,346	13,264	13,272	13,113	13,065	12,831	12,776	12,832	12,776	12,933	13,195	13,171	13,370	13,388	13,635	13,761	14,029
Laramie #2	1,024	1,006	977	933	927	911	860	876	868	894	928	841	872	925	916	940	958	987	970
Lincoln #1	945	909	837	789	724	668	669	622	629	627	656	629	602	583	612	604	624	634	607
Lincoln #2	2,559	2,521	2,490	2,412	2,386	2,403	2,449	2,482	2,542	2,533	2,579	2,650	2,640	2,609	2,601	2,558	2,627	2,681	2,801
Natrona #1	12,612	12,271	12,048	12,038	11,835	11,650	11,590	11,546	11,408	11,445	11,604	11,642	11,743	11,772	12,075	12,749	12,796	13,059	13,082
Niobrara #1	496	480	463	428	422	411	402	374	349	364	364	376	617	728	803	980	1,001	978	906
Park #1	1,937	1,875	1,782	1,738	1,737	1,608	1,563	1,566	1,609	1,621	1,657	1,676	1,695	1,670	1,655	1,721	1,738	1,761	1,818
Park #6	2,687	2,593	2,473	2,399	2,335	2,305	2,252	2,207	2,154	2,188	2,154	2,154	2,156	2,192	2,208	2,136	2,119	2,105	2,071
Park #16	161	161	181	156	154	142	126	120	133	129	124	122	119	111	125	117	112	109	115
Platte #1	1,533	1,494	1,436	1,351	1,315	1,256	1,228	1,187	1,155	1,168	1,115	1,089	1,062	1,044	1,053	1,039	1,037	1,003	1,000
Platte #2	248	246	276	276	256	254	259	241	233	246	229	205	193	211	189	199	212	228	236
Sheridan #1	905	920	914	895	885	871	866	894	901	919	949	929	923	933	902	905	965	980	941
Sheridan #2	3,386	3,404	3,207	3,247	3,250	3,172	3,065	2,952	2,941	3,017	3,080	3,121	3,165	3,161	3,202	3,277	3,318	3,390	3,488
Sheridan #3	103	101	102	117	113	95	104	93	91	101	101	101	101	91	90	90	96	84	90
Sublette #1	642	637	627	639	630	671	689	701	767	841	940	989	978	1,020	1,043	1,017	1,034	1,035	1,041
Sublette #9	669	655	604	569	587	571	592	591	617	646	680	691	675	672	649	627	650	627	605
Sweetwater #1	5,389	5,171	4,924	4,665	4,401	4,264	4,193	4,197	4,240	4,413	4,742	4,957	5,033	5,159	5,296	5,512	5,607	5,719	5,749
Sweetwater #2	3,436	3,269	3,168	2,928	2,774	2,688	2,650	2,620	2,582	2,552	2,599	2,671	2,601	2,635	2,641	2,653	2,729	2,726	2,710
Teton #1	2,324	2,309	2,311	2,366	2,209	2,248	2,296	2,270	2,265	2,222	2,270	2,294	2,317	2,456	2,449	2,487	2,597	2,691	2,770
Uinta #1	3,567	3,535	3,340	3,219	3,162	3,137	2,902	2,894	2,799	2,940	2,944	2,973	2,962	2,925	2,863	2,869	2,854	2,911	2,794
Uinta #4	872	793	746	680	692	678	659	626	694	689	723	730	742	742	788	771	775	791	828
Uinta #6	930	904	860	820	784	714	686	665	665	669	648	672	690	737	750	731	742	721	697
Washakie #1	1,774	1,690	1,591	1,475	1,406	1,344	1,314	1,265	1,319	1,326	1,319	1,306	1,325	1,356	1,374	1,400	1,386	1,353	1,358
Washakie #2	140	140	137	124	111	104	89	95	82	84	96	94	112	104	104	109	94	91	106
Weston #1	1,057	994	969	907	869	847	822	833	777	818	787	820	814	778	806	796	777	784	799
Weston #7	342	301	292	257	265	261	261	242	249	259	270	291	277	265	243	248	260	264	268
Wyoming	96,504	94,420	91,883	89,531	87,897	86,117	84,741	83,772	83,705	84,629	85,578	86,519	87,420	88,165	89,476	90,990	92,218	93,303	94,002

School Foundation Program Account and School Capital Construction Account
BY 2015-2016 and Est. BY 2017-2018 (October 2016 CREG)

	Est. 2017-2018	
	Amount	Percent
Revenues		
School Foundation Program Account	\$ 1,805,370,429	100.00%
Property Tax (12 Mill)	\$ 476,723,863	26.41%
Federal Mineral Royalties	\$ 372,400,000	20.63%
Common School Income	\$ 190,700,000	10.56%
Recapture	\$ 138,138,586	7.65%
Auto Tax - General	\$ 48,000,000	2.66%
Other (Penalties, Car Company Tax, and Interest)	\$ 10,489,444	0.58%
Subtotal before Transfers	\$ 1,236,451,893	
Transfers-In(Out)	\$ 568,918,536	31.51%
School Capital Construction Account	\$ 147,242,000	100.73%
Coal Lease Bonuses	\$ 121,300,000	82.38%
State Royalties	\$ 16,000,000	10.87%
Federal Mineral Royalties	\$ 10,692,000	7.26%
Other (CapCon Infrastructure Recapture Revenue, etc)	\$ 320,018	0.22%
Subtotal before Transfers	\$ 148,312,018	
Transfer-In (School Foundation Program Account)	\$ -	0.00%
Transfer-Out (PLF Holding Account)	\$ (1,070,018)	-0.73%
Appropriations		
School Foundation Program Account	\$ 1,827,486,178	100.00%
School District Foundation Program Payments	\$ 1,762,210,848	96.43%
Auto. Appropriation to CSPLF Reserve	\$ -	0.00%
Education - School Finance/COPs, Ed. Reform, Student Performance Data	\$ 35,440,078	1.94%
Other	\$ 29,835,252	1.63%
School Capital Construction Account/LSRA	\$ 227,242,000	100.00%
Capital Construction	\$ 96,990,468	42.68%
Major Maintenance	\$ 118,500,000	52.15%
Operations, Engineering & Technical Services	\$ 11,751,532	5.17%

Summary of School Capital Construction Account Appropriations BY 1999-2000 to BY 2017-2018



Biennium

Local Government State Revenue

Distribution	Source	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Cities & Towns:													
<i>Sales & Use Taxes:</i>													
Sales Tax @ 3.0/4.0%	DOR	92,298,224	110,293,265	120,024,576	127,100,004	130,477,748	104,958,402	115,001,152	128,611,357	124,942,561	132,834,896	141,294,697	110,878,589
Sales Tax @ 1.0% ⁸	DOR	65,930,566	79,376,703	85,333,441	89,212,985	93,514,759	75,696,430	83,155,203	95,915,505	94,750,645	103,008,987	109,794,994	86,536,367
Use Tax @ 3.0/4.0%	DOR	9,876,275	12,752,421	17,137,057	18,768,644	17,816,784	13,400,596	16,513,745	17,322,643	16,510,436	20,616,288	20,920,689	17,037,305
Use Tax @ 1.0% ⁸	DOR	7,222,668	9,335,643	12,529,307	12,898,367	12,885,198	9,739,698	12,276,240	12,769,417	12,365,000	15,387,355	15,911,270	13,295,002
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Sales & Use Taxes		175,327,733	211,758,032	235,024,381	247,980,000	254,694,489	203,795,126	226,946,340	254,618,922	248,568,642	271,847,526	287,921,650	227,747,262
<i>Others:</i>													
Federal Mineral Royalties ¹	STO	18,562,500	18,526,300	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500	18,562,500
Special Fuels Taxes (Diesel)	DOT	2,103,721	2,346,299	2,322,377	2,502,337	2,216,389	1,859,242	2,264,080	2,153,728	2,299,454	3,480,906	4,150,421	3,870,879
Gas Taxes	DOT	5,961,598	5,735,546	5,478,359	6,063,212	5,876,286	5,271,695	5,980,770	5,605,166	6,205,599	9,144,451	10,856,708	11,183,723
Severance Taxes ¹	STO	15,047,650	15,754,559	16,162,432	15,410,957	14,224,606	14,715,073	14,337,032	14,126,894	14,337,630	14,337,500	14,337,500	14,337,500
Police Officer Retirement	STO	5,500,000	0	0	0	0	0	0	0	0	0	0	0
Volunteer Fireman's/EMT's Pension Plan ⁹	WRS	1,474,793	1,426,211	1,660,450	1,523,133	1,495,005	1,917,950	1,855,582	1,958,904	1,839,183	1,947,458	1,801,993	2,813,723
Cigarette Taxes	DOR	3,135,041	3,093,381	3,159,047	3,156,265	3,077,589	2,761,222	2,700,553	2,679,521	2,635,962	2,509,239	2,504,623	2,423,879
Lodging Taxes	DOR	4,001,593	4,797,578	5,775,625	6,639,550	6,849,917	6,278,909	6,892,845	10,154,765	10,272,404	11,131,996	13,051,168	13,086,841
Total Other Sources		55,786,896	51,679,874	53,120,791	53,857,954	52,302,292	51,366,591	52,593,361	55,241,478	56,152,732	61,114,050	65,264,912	66,279,045
Totals to Cities and Towns		231,114,629	263,437,906	288,145,172	301,837,954	306,996,781	255,161,717	279,539,701	309,860,400	304,721,374	332,961,576	353,186,561	294,026,307
Counties:													
<i>Sales & Use Taxes:</i>													
Sales Tax @ 3.0/4.0%	DOR	50,971,703	61,280,958	67,516,383	71,553,184	73,757,252	59,473,417	65,350,557	70,732,054	66,213,443	71,318,183	76,284,910	60,831,098
Sales Tax @ 1.0% ⁸	DOR	27,637,917	33,378,832	35,211,152	36,726,382	38,814,087	32,050,333	35,336,680	39,195,389	38,923,788	44,654,492	48,127,358	38,966,189
Cap Fac Sales Tax @ 1%	DOR	41,526,820	44,807,226	64,818,916	72,981,272	62,388,194	48,159,993	38,970,836	70,454,085	64,514,650	104,433,679	108,983,540	63,656,453
Use Tax @ 3.0/4.0%	DOR	5,260,488	6,886,462	8,987,859	10,291,674	9,944,170	7,246,568	8,971,013	9,126,535	8,385,677	10,575,424	10,862,076	8,742,650
Use Tax @ 1.0% ⁸	DOR	3,043,165	3,947,534	4,946,666	4,984,773	5,422,212	4,037,699	5,260,615	4,913,509	4,816,499	6,231,333	6,606,010	5,673,196
Cap Fac Use Tax @ 1%	DOR	4,565,668	4,666,600	10,128,875	11,272,791	9,121,397	5,842,471	4,373,042	8,057,614	5,647,353	12,911,323	13,896,374	11,244,031
Sales Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Use Tax - Out of State	DOR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Sales & Use Taxes		133,005,761	154,967,612	191,609,851	207,810,076	199,447,312	156,810,481	158,262,743	202,479,186	188,501,410	250,124,434	264,760,269	189,113,617
<i>Others:</i>													
Railroad Car Taxes	STO	2,346,195	2,443,544	2,229,377	2,598,942	2,633,248	2,863,610	2,511,097	2,540,145	2,432,929	2,206,459	2,097,928	2,145,736
U.S. Forest Reserve ²	STO	2,280,044	2,348,489	2,387,427	2,382,527	6,734,039	4,890,442	4,776,852	4,469,293	4,309,863	4,186,816	3,868,775	4,257,107
Taylor Grazing Act ²	STO	558,105	659,512	642,480	544,864	1,867,832	588,542	610,571	646,997	602,870	479,490	513,843	756,966
Special Fuels Taxes (Diesel)	DOT	9,323,598	8,737,157	9,289,508	10,006,299	9,168,660	7,436,969	9,056,319	8,614,911	9,197,817	13,923,625	16,601,682	15,483,515
Gas Taxes	DOT	5,499,713	5,268,140	4,958,649	5,565,127	5,169,863	4,744,526	5,382,693	5,044,649	5,585,046	8,230,006	9,827,287	10,093,476
Gas Taxes, State County Road Fund ⁶	DOT	5,699,782	5,490,883	5,142,302	5,771,243	5,394,006	4,920,249	5,582,052	5,231,488	5,791,900	8,534,821	10,128,760	10,436,058
Severance Taxes ¹	STO	6,250,805	6,487,234	6,622,295	6,371,939	5,976,369	6,168,220	6,013,799	5,923,740	6,014,056	6,014,000	6,014,000	6,014,000
Cigarette Taxes	DOR	337,881	321,232	350,392	406,572	389,587	360,150	383,670	420,184	367,239	339,200	346,612	334,239
Lodging Taxes	DOR	909,697	1,003,700	999,062	1,108,191	1,118,826	1,069,977	1,197,277	3,030,304	3,240,623	3,530,426	4,001,181	4,408,070
Total Other Sources		33,205,820	32,759,891	32,621,492	34,755,705	38,452,430	33,042,684	35,514,330	35,921,712	37,542,343	47,444,843	53,400,067	53,929,166
Totals to Counties		166,211,581	187,727,503	224,231,343	242,565,781	237,899,742	189,853,165	193,777,073	238,400,898	226,043,753	297,569,277	318,160,336	243,042,783

Local Government State Revenue

Distribution	Source	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Other Funding Sources for Local Governments:													
Federal Mineral Royalty Grants ³	OSLI	51,700,000	15,700,000	98,966,909	202,096,778	202,096,778	39,703,222	46,497,800	20,768,157	69,598,385	17,957,639	16,700,000	16,700,000
Business Ready and Community Facility Grants ⁵	Session Laws	12,500,000	40,432,802	33,633,599	51,883,599	47,125,000	39,625,000	29,250,000	44,250,000	29,250,000	24,880,000	20,794,025	20,794,025
FMRs/Sev Taxes-State Aid County Roads	CREG	4,495,025	4,495,031	4,495,042	4,495,110	4,495,030	4,495,107	4,495,078	4,495,050	4,495,000	4,495,000	4,495,000	4,495,000
FMRs/Sev Taxes-Highway Fund for Co Rds	STO	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000	4,455,000
Joint Powers Board Loans ³	OSLI	1,576,756	2,700,000	2,229,520	413,455	4,000,000	1,236,768	829,925	664,208	1,030,773	-	1,925,271	119,818
Water Development Expenditures	WWDC	17,133,900	31,568,835	39,966,378	23,621,364	32,508,539	42,491,685	39,948,673	49,294,091	29,927,178	40,826,867	49,684,669	28,210,532
Municipal Mineral Trust Fund Distribution ⁴		0	0	0	0	0	0	0	0	0	0	0	0
Direct Legislative Appropriation ⁷	Session Laws	30,000,000	60,900,000	71,250,000	96,365,500	74,500,000	71,275,000	43,728,280	53,728,280	40,500,000	60,500,000	52,500,000	60,500,000
Total Other Funding Sources		121,860,681	160,251,668	254,996,448	383,330,806	369,180,347	203,281,782	169,204,756	177,654,786	179,256,336	153,114,506	150,553,965	135,274,375
Grand Totals		519,186,891	611,417,077	767,372,963	927,734,541	914,076,870	648,296,664	642,521,530	725,916,083	710,021,463	783,645,359	821,900,863	672,343,466

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

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

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

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

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

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

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

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

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

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

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

Estimated Impact of De-earmarking and Other Actions on Local Governments
Fiscal Years 2002-2018, including impact of 2016 Session - October 2016 CREG

Severance Taxes

Severance tax decrease to cities and towns from de-earmarking	(\$515,047,334)
Severance tax decrease to counties from de-earmarking	(\$302,870,982)
Severance tax decrease to State Aid County Roads from de-earmarking	(\$42,448,748)
Severance tax decrease to CTC CapCon from de-earmarking	(\$22,134,196)
Severance tax decrease to CTC CapCon, Ch. 163, 05 Session Laws	(\$10,126,038)
total	(\$892,627,298)

Federal Mineral Royalties (FMRs)

FMR decrease to cities and towns from de-earmarking	(\$91,344,629)
FMR decrease to CTC CapCon from de-earmarking	(\$73,990,701)
total	(\$165,335,330)

Fuel Tax

Fuel tax increase to cities & towns from expiration of \$0.02 diversion to SFP	\$19,048,634
Fuel tax increase to counties from expiration of \$0.02 diversion to SFP	\$46,497,950
FY14-18 \$0.10 fuel tax distribution to cities & towns, Ch. 49, 2013 Session Laws	\$31,167,676
FY14-18 \$0.10 fuel tax distribution to counties, Ch. 49, 2013 Session Laws	\$75,516,260
total	\$172,230,520

Sales and Use Taxes

Sales and use tax increase to cities and towns, Ch. 79, 02 Session Laws	\$130,548,973
Sales and use tax increase to counties, Ch. 79, 02 Session Laws	\$164,603,738
Food Tax exemption estimate, FY07-FY18	(\$278,400,000)
total	\$16,752,711

Direct Distributions

Distribution of Municipal Rainy Day Account (MRDA) in Nov. 2001	\$41,594,812
Decrease in distribution of interest earnings from MRDA	(\$270,666,309)
Jobs & Growth Reconciliation Act of 2003 to cities, towns & counties	\$5,000,000
FY 2005-06 Distribution to cities, towns, & counties Ch. 95, 04 Session Laws	\$57,500,000
FY 2006 Distribution to cities, towns, & counties Ch. 191, 05 Session Laws	\$27,300,000
FY 2006 Distribution to county road funds, Ch. 191, 05 Session Laws	\$6,100,000
FY 2007-08 Distribution to cities, towns & counties, Ch. 35, 06 Session Laws	\$93,000,000
FY 2007-08 Distribution to counties for libraries, Ch. 35 06 Session Laws	\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 06 Session Laws	\$46,600,000
FY 2008 Distribution to cities, towns & counties, Ch. 136, 07 Session Laws	\$25,115,500
FY 2009-10 Distribution to cities, towns & counties, Ch. 48, 08 Session Laws	\$149,000,000
FY 2010 budget reduction to direct distributions	(\$3,225,000)
FY 2011-12 distribution to cities, towns, & counties, Ch. 39, 10 Session Laws	\$87,456,560
FY 2012 distribution to cities, towns, & counties, Ch. 88, 11 Session Laws	\$10,000,000
FY 2013-14 distribution to cities, towns, & counties, Ch. 26, 12 Session Laws	\$81,000,000
FY 2014 distribution to cities, towns, & counties, Ch. 73, 13 Session Laws	\$20,000,000
FY 2015-16 distribution to cities, towns, & counties, Ch. 26, 14 Session Laws	\$105,000,000
FY 2016 distribution to cities, towns, & counties, Ch. 142, 15 Session Laws	\$8,000,000
FY 2017-18 distribution to cities, towns, & counties, Ch. 31, 16 Session Laws	\$105,000,000
total	\$596,675,563

GF Appropriations to Grant Programs

FY 2003-04 Mineral royalty grant funding approp., Ch. 83, 02 Session Laws	\$7,500,000
FY06 Mineral royalty grant funding approp., Ch. 191, 05 Session Laws	\$28,000,000
FY 2007-08 Mineral royalty grant funding approp., Ch. 35, 06 Session Laws	\$141,200,682
FY08 Mineral royalty grant funding approp., Ch. 136, 07 Session Laws	\$1,600,000
FY08 Impact & Emergency Capital Projects, Ch. 136, 07 Session Laws	\$7,469,000
FY08 County Block Dist. - Capital Projects, Ch. 136, 07 Session Laws	\$18,665,500
FY 2009-10 County Block Dist. - Capital Projects, Ch. 48, 08 Session Laws	\$191,000,000
FY 2009-10 Emergency Capital Project Grants, Ch. 48, 08 Session Laws	\$10,000,000
FY10 Mineral royalty grant funding, Ch. 159, 09 Session Laws	\$8,200,000
FY12 County Block Dist. - Capital Projects, Ch 88, 11 Session Laws	\$35,000,000
FY12 Rural Fire District Grants, Ch. 88, 11 Session Laws	\$1,000,000
FY12 Energy Impacted County Road Program, Ch. 191, 11 Session Laws	\$6,000,000
FY 2013-14 County Block Dist. - Capital Projects, Ch. 26, 12 Session Laws	\$54,000,000
FY 2015-16 County Block Dist. - Capital Projects, Ch. 26, 14 Session Laws	\$70,000,000
total	\$579,635,182

GF Appropriations to Business Ready and Community Facilities Programs

FY04 Bus. Ready Comm. approp., Ch. 211, 03 Session Laws	\$5,000,000
FY 2005-06 Bus. Ready Comm. approp., Ch. 95, 04 Session Laws	\$25,000,000
FY06 Bus. Ready Comm. approp., Ch. 191, 05 Session Laws	\$11,700,000
FY06 Comm. Facilities approp., Ch. 233, 05 Session Laws	\$7,500,000
FY 2007-08 Bus. Ready Comm. approp., Ch. 35, 06 Session Laws	\$46,000,000
FY 2007-08 Comm. Facilities approp., Ch. 35, 06 Session Laws	\$15,000,000
FY 2008 Bus. Ready Comm. approp., Ch. 136, 07 Session Laws (net of rev.)	\$28,250,000
FY 2009-10 Bus. Ready Comm. approp., Ch. 48, 08 Session Laws	\$79,250,000
FY 2009-10 Comm. Facilities approp., Ch. 48, 08 Session Laws	\$15,000,000
FY 2010 budget reduction to Business Ready Communities	(\$4,000,000)
FY 2010 budget reduction to Community Facilities	(\$3,500,000)
FY 2011-12 Bus. Ready Comm. approp., Ch. 39, 10 Session Laws	\$50,000,000
FY 2011-12 Comm. Facilities approp., Ch. 39, 2012 Session Laws	\$8,500,000
FY12 Data Center Recruitment Grants, Ch. 88, 11 Session Laws	\$15,000,000
FY 2013-14 Bus. Ready Comm. approp., Ch. 26, 12 Session Laws	\$58,500,000
FY 2014 reduction to BRC/Comm. Fac. programs, Ch. 73, 13 Session Laws	(\$4,370,000)
FY 2015-16 Bus. Ready Comm. approp., Ch. 26, 14 Session Laws	\$74,130,000
FY 2017-18 Bus. Ready Comm. approp., Ch. 31, 16 Session Laws	\$38,588,050
total	\$465,548,050

Net Impact to Local Govts. - FY 2002-2016	\$772,879,398
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Direct Distributions to Local Governments and Appropriations to Grant & Loan Programs

2005-06 Biennium through 2017-18 Biennium, through 2016 Budget Session

Direct Distributions	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	FY 2015-16	FY 2017-18	Total
FY 2005-06 Dist. to cities, towns & counties, Ch. 95, 2004 Session Laws	\$57,500,000							\$57,500,000
FY 2006 Dist. to cities, towns & counties, Ch. 191, 2005 Session Laws	\$27,300,000							\$27,300,000
FY 2006 Distribution to county road funds, Ch. 191, 2005 Session Laws	\$6,100,000							\$6,100,000
FY 2007-08 Dist. to cities, towns & counties, Ch. 35, 2006 Session Laws		\$93,000,000						\$93,000,000
FY 2007-08 Dist. to counties for libraries, Ch. 35 2006 Session Laws		\$2,900,000						\$2,900,000
FY 2007-08 food tax exemption hold-harmless, Ch. 35, 2006 Session Laws		\$46,600,000						\$46,600,000
FY 2008 Dist. to cities, towns & counties, Ch. 136, 2007 Session Laws		\$25,115,500						\$25,115,500
FY 2009-10 Dist. to cities, towns & counties, Ch. 48, 2008 Session Laws, net of reduction			\$145,775,000					\$145,775,000
FY 2011-12 Dist. to cities, towns & counties, Ch. 39, 2010 Session Laws				\$87,456,560				\$87,456,560
FY 2012 Dist. to cities, towns & counties, Ch. 88, 2011 Session Laws				\$10,000,000				\$10,000,000
FY 2013-14 Dist. to cities, towns & counties, Ch. 26, 2012 Session Laws					\$81,000,000			\$81,000,000
FY 2014 Dist. to cities, towns & counties, Ch. 73, 2013 Session Laws					\$20,000,000			\$20,000,000
FY 2015-16 Dist. to cities, towns & counties, Ch. 26, 2014 Session Laws						\$105,000,000		\$105,000,000
FY 2016 Dist. to cities, towns & counties, Ch. 142, 2015 Session Laws						\$8,000,000		\$8,000,000
FY 2017-18 Dist. to cities, towns, & counties, Ch. 111, 2016 Session Laws							\$105,000,000	\$105,000,000
Total Direct Distributions	\$90,900,000	\$167,615,500	\$145,775,000	\$97,456,560	\$101,000,000	\$113,000,000	\$105,000,000	\$820,747,060

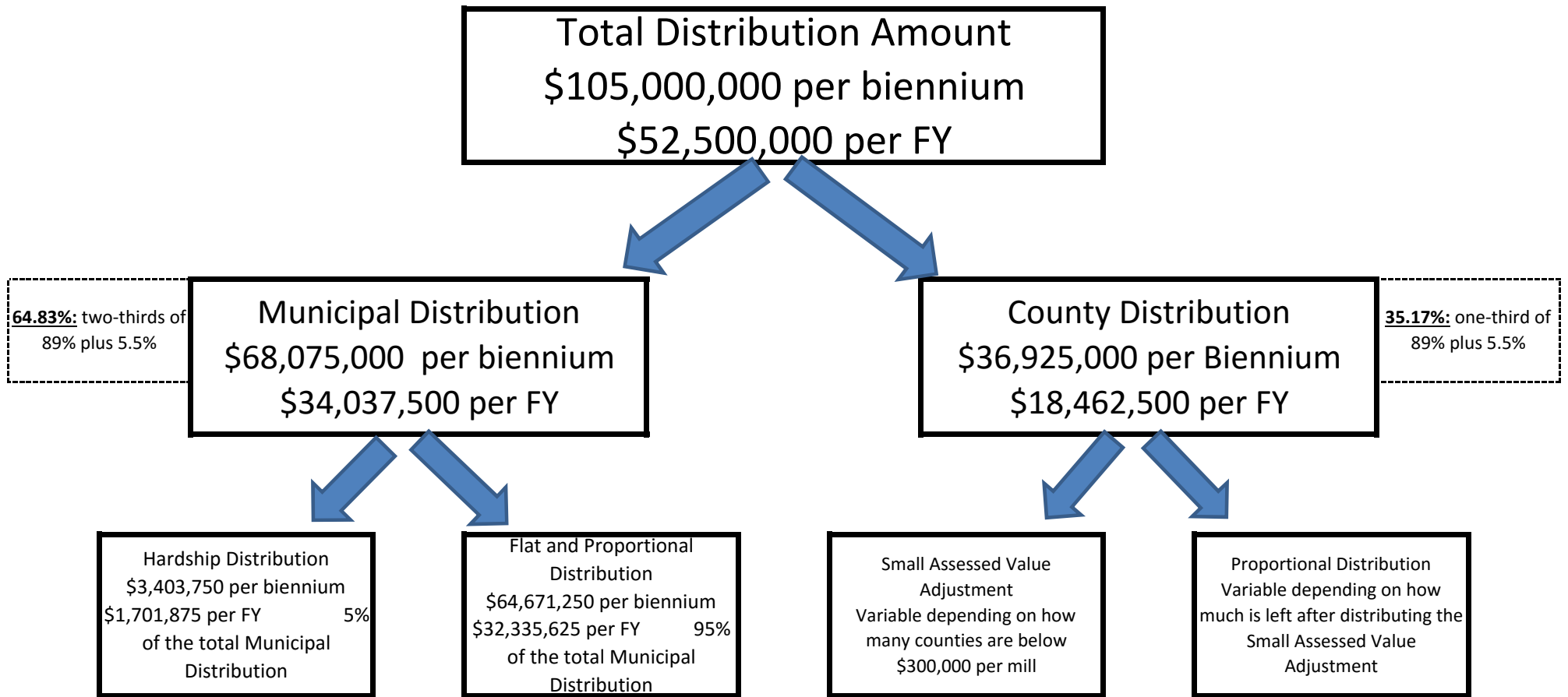
*\$3,475,737 GF and \$4,524,263 FY2015 funds contingent upon PWMTF investment returns

GF, BRA, and S4 Appropriations to Grant Programs	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	FY 2015-16	FY 2017-18	Total
Appropriations from Local Government CapCon Account (S4)	\$35,000,000	\$33,400,000	\$33,400,000	\$33,400,000	\$33,400,000	\$30,316,578	\$36,146,091	\$235,062,669
Local Govt. CapCon., Ch. 191, 2005 Session Laws	\$28,000,000							\$28,000,000
Local Govt. CapCon., Ch. 35, 2006 Session Laws	\$4,401,364	\$138,399,318						\$142,800,682
Impact Mitigation - Capital Projects, Ch. 136, 2007 session laws		\$6,534,500						\$6,534,500
County Block Distribution - Capital Projects, Ch. 136, 2007 session laws		\$18,665,500						\$18,665,500
Emergency Reserve - Capital Projects, Ch. 136, 2007 session laws		\$934,500						\$934,500
County Block Distribution - Capital Projects, Ch. 48, 2008 Session Laws			\$191,000,000					\$191,000,000
Emergency Capital Project Grants, Ch. 48, 2008 Session Laws			\$10,000,000					\$10,000,000
Matching Grant Funds for Wamsutter, Ch. 159, 2009 Session Laws			\$3,500,000					\$3,500,000
Emergency Capital Project Grants, Ch. 159, 2009 Session Laws			\$4,700,000					\$4,700,000
County Block Distribution - Capital Projects, Ch. 88, 2011 Session Laws				\$35,000,000				\$35,000,000
Rural Fire District Grants, Ch. 88, 2011 Session Laws				\$1,000,000				\$1,000,000
Energy Impacted County Road Program, Ch. 191, 2011 Session Laws				\$6,000,000				\$6,000,000
County Block Distribution - Capital Projects, Ch. 26, 2012 Session Laws					\$54,000,000			\$54,000,000
County Block Distribution - Capital Projects, Ch. 26, 2014 Session Laws						\$70,000,000		\$70,000,000
Total GF, BRA and S4 Appropriations to Grant Programs	\$67,401,364	\$197,933,818	\$242,600,000	\$75,400,000	\$87,400,000	\$100,316,578	\$36,146,091	\$807,197,851

Total Direct Distributions and Grant Appropriations	\$158,301,364	\$365,549,318	\$388,375,000	\$172,856,560	\$188,400,000	\$213,316,578	\$141,146,091	\$1,627,944,911
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GF Appropriations to Business Ready & Comm. Facilities Programs	FY 2005-06	FY 2007-08	FY 2009-10	FY 2011-12	FY 2013-14	FY 2015-16	FY 2017-18	Total
Business Ready Communities, Ch. 95, 2004 Session Laws	\$25,000,000							\$25,000,000
Business Ready Communities, Ch. 191, 2005 Session Laws	\$11,700,000							\$11,700,000
Community Facilities, Ch. 233, 2005 Session Laws	\$7,500,000							\$7,500,000
Business Ready Communities, Ch. 35, 2006 Session Laws	\$8,732,802	\$37,267,198						\$46,000,000
Community Facilities, Ch. 35, 2006 Session Laws		\$15,000,000						\$15,000,000
Business Ready Communities, Ch. 136, 2007 session laws, net of reversion		\$28,250,000						\$28,250,000
Business Ready Communities - Ch. 48 , 2008 Session Laws, net of reduction			\$75,250,000					\$75,250,000
Community Facilities - Ch. 48, 2008 Session Laws, net of reduction			\$11,500,000					\$11,500,000
Business Ready Communities, Ch. 39, 2010 Session Laws				\$50,000,000				\$50,000,000
Community Facilities, Ch. 39, 2010 Session Laws				\$8,500,000				\$8,500,000
Data Center Recruitment Grants, Ch. 88, 2011 Session Laws				\$15,000,000				\$15,000,000
Business Ready Communities, Ch. 26, 2012 Session Laws, net of reduction					\$45,630,000			\$45,630,000
Community Facilities, Ch. 26, 2012 Session Laws					\$8,500,000			\$8,500,000
Business Ready Communities, Ch. 26, 2014 Session Laws					\$10,000,000	\$64,130,000		\$74,130,000
Business Ready Communities, Ch. 31, 2016 Session Laws, net of Gov.'s Rec. reduction							\$38,588,050	\$38,588,050
Total GF Appropriations to Bus. Ready & Comm Fac. Programs	\$52,932,802	\$80,517,198	\$86,750,000	\$73,500,000	\$64,130,000	\$64,130,000	\$38,588,050	\$460,548,050

Total Direct Distributions and Grant Program Funding	\$211,234,166	\$446,066,516	\$475,125,000	\$246,356,560	\$252,530,000	\$277,446,578	\$179,734,141	\$2,088,492,961
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County Distribution

\$18,462,500 FY17

Small Assessed Value Adjustment:
If county assessed value times 1 mill is less than \$300,000
Calculate subsidy needed for 1 mill to equal \$300,000
Multiply subsidy by 3 to provide adjustment for a total of 3 mills
Remainder flows the the proportional distribution

\$2,534,750 FY17



Proportional Distribution

\$15,927,750 FY17

Sales Tax Per Capita

Cost of Government Index
Equals $628 \times \text{Population} + 9,900,000$

Assessed Value Per Capita

Invert and normalize
to percent of total

Normalized percent of cost of
government index

Invert and normalize to
percent of total

Weight percentage by 24%

Weight percentage by 76%

Sum of weighted normalized percentage values per capita times the percent of normalized cost of government index

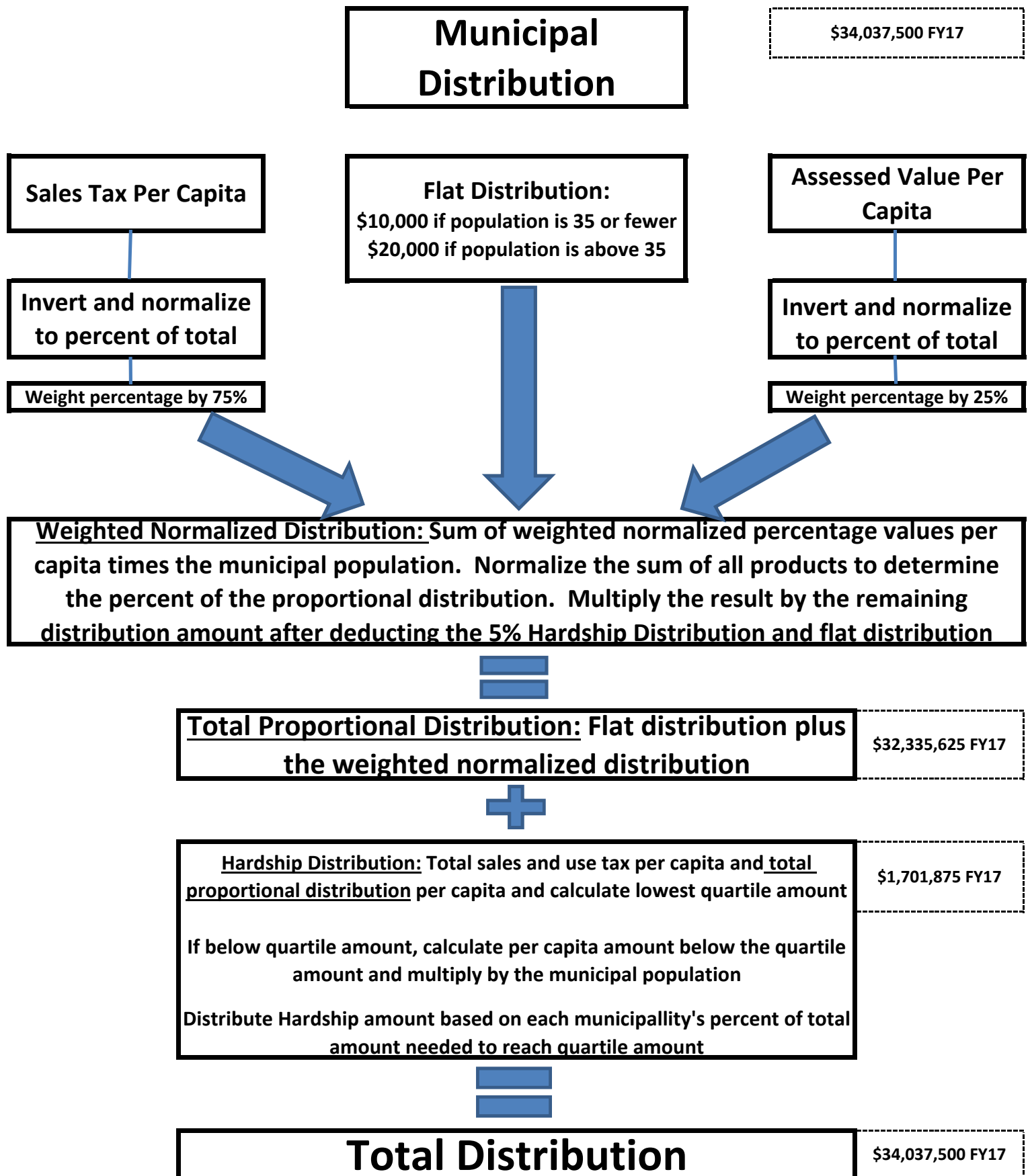
Normalize the sum of all products to determine the percent of proportional distribution

Total Proportional Distribution:
Total percent of the proportional distribution times the distribution amount



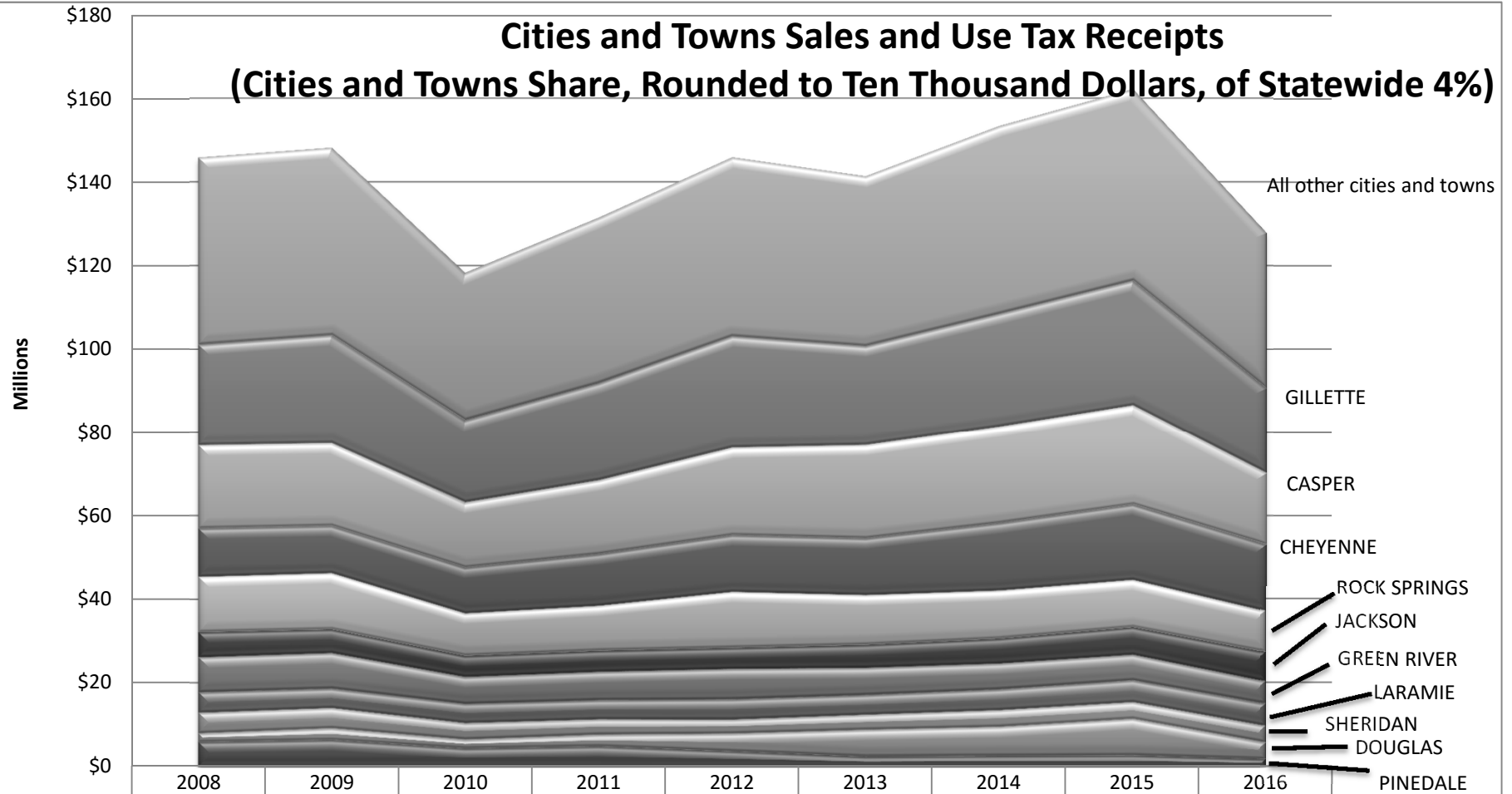
Total Distribution

\$18,462,500 FY17

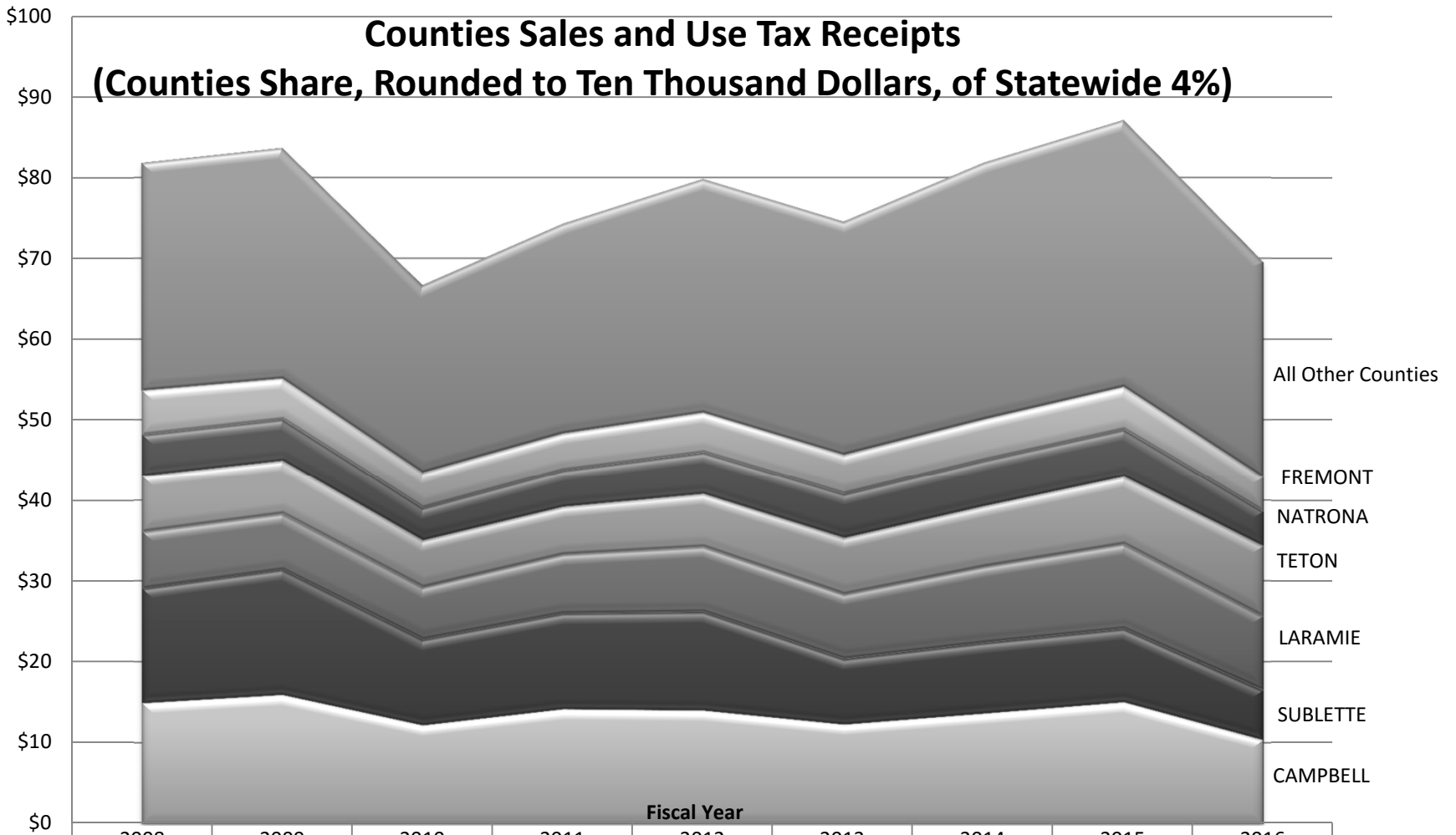


Cities and Towns Sales and Use Tax Receipts

(Cities and Towns Share, Rounded to Ten Thousand Dollars, of Statewide 4%)



	2008	2009	2010	2011	2012	2013	2014	2015	2016
■ All other cities and towns	\$44,680,000	\$44,800,000	\$35,200,000	\$39,490,000	\$42,660,000	\$40,570,000	\$44,810,000	\$45,710,000	\$37,210,000
■ GILLETTE	\$24,120,000	\$25,880,000	\$19,800,000	\$23,350,000	\$26,790,000	\$23,730,000	\$27,010,000	\$29,780,000	\$20,350,000
■ CASPER	\$19,960,000	\$19,870,000	\$15,610,000	\$17,680,000	\$21,000,000	\$22,430,000	\$23,260,000	\$23,900,000	\$17,160,000
■ CHEYENNE	\$11,630,000	\$11,390,000	\$10,990,000	\$12,440,000	\$13,600,000	\$13,580,000	\$16,140,000	\$18,080,000	\$15,960,000
■ ROCK SPRINGS	\$13,260,000	\$13,440,000	\$10,190,000	\$10,750,000	\$13,370,000	\$11,970,000	\$11,570,000	\$11,320,000	\$9,850,000
■ JACKSON	\$6,010,000	\$5,690,000	\$5,020,000	\$5,080,000	\$5,090,000	\$5,460,000	\$5,920,000	\$6,610,000	\$6,970,000
■ GREEN RIVER	\$8,370,000	\$8,480,000	\$6,430,000	\$6,780,000	\$7,270,000	\$6,500,000	\$6,240,000	\$6,110,000	\$5,350,000
■ LARAMIE	\$4,920,000	\$4,670,000	\$4,650,000	\$4,580,000	\$4,810,000	\$4,730,000	\$4,950,000	\$5,270,000	\$5,300,000
■ SHERIDAN	\$4,960,000	\$4,860,000	\$3,930,000	\$3,660,000	\$3,400,000	\$3,630,000	\$4,010,000	\$4,020,000	\$3,990,000
■ DOUGLAS	\$2,100,000	\$2,810,000	\$2,170,000	\$2,810,000	\$4,230,000	\$6,400,000	\$6,900,000	\$8,690,000	\$3,940,000
■ PINEDALE	\$5,860,000	\$6,400,000	\$4,370,000	\$4,890,000	\$3,710,000	\$2,450,000	\$2,640,000	\$2,730,000	\$1,840,000



	2008	2009	2010	2011	2012	2013	2014	2015	2016
■ All Other Counties	\$28,140,000	\$28,530,000	\$23,210,000	\$25,950,000	\$28,900,000	\$28,880,000	\$31,760,000	\$32,990,000	\$26,680,000
■ FREMONT	\$5,520,000	\$5,080,000	\$4,420,000	\$4,600,000	\$4,980,000	\$4,920,000	\$5,120,000	\$5,320,000	\$4,270,000
■ NATRONA	\$5,130,000	\$5,130,000	\$4,020,000	\$4,550,000	\$5,180,000	\$5,430,000	\$5,680,000	\$5,870,000	\$4,270,000
■ TETON	\$6,950,000	\$6,610,000	\$5,810,000	\$5,900,000	\$6,520,000	\$6,950,000	\$7,500,000	\$8,360,000	\$8,710,000
■ LARAMIE	\$7,020,000	\$6,920,000	\$6,460,000	\$7,310,000	\$8,070,000	\$8,010,000	\$9,420,000	\$10,500,000	\$9,110,000
■ SUBLETTE	\$14,160,000	\$15,450,000	\$10,570,000	\$11,810,000	\$12,170,000	\$8,090,000	\$8,720,000	\$9,030,000	\$6,140,000
■ CAMPBELL	\$14,920,000	\$15,980,000	\$12,230,000	\$14,200,000	\$14,040,000	\$12,320,000	\$13,690,000	\$15,080,000	\$10,390,000

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

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016
AFTON	\$806,146	\$788,426	\$475,530	\$634,181	\$530,363	\$436,362	\$440,192	\$466,901	\$497,072
ALBIN	\$26,330	\$25,773	\$24,889	\$28,163	\$41,383	\$41,348	\$48,884	\$54,774	\$48,435
ALPINE	\$243,884	\$238,522	\$143,862	\$191,862	\$229,797	\$189,067	\$189,670	\$201,179	\$214,810
BAGGS	\$177,581	\$185,903	\$119,803	\$108,770	\$151,295	\$144,255	\$153,274	\$154,208	\$132,446
BAIROIL	\$68,764	\$69,677	\$52,855	\$55,719	\$61,539	\$55,065	\$52,782	\$51,678	\$45,304
BAR NUNN	\$376,386	\$374,563	\$294,242	\$333,436	\$839,945	\$897,418	\$929,556	\$955,006	\$686,492
BASIN	\$188,679	\$179,451	\$189,362	\$224,285	\$255,248	\$232,970	\$322,106	\$260,418	\$224,512
BEAR RIVER	\$135,279	\$124,259	\$97,233	\$117,669	\$129,300	\$114,401	\$108,461	\$111,402	\$105,913
BIG PINEY	\$1,694,141	\$1,849,614	\$1,263,154	\$1,411,561	\$1,008,607	\$666,194	\$729,657	\$754,828	\$511,759
BUFFALO	\$2,089,075	\$2,158,053	\$1,646,466	\$1,890,416	\$2,130,377	\$1,769,153	\$2,323,856	\$1,875,653	\$1,486,953
BURLINGTON	\$38,102	\$36,238	\$38,239	\$45,293	\$57,208	\$52,214	\$72,887	\$58,928	\$50,319
BURNS	\$62,534	\$61,213	\$59,109	\$66,887	\$68,819	\$68,760	\$81,563	\$91,391	\$80,547
BYRON	\$84,890	\$80,738	\$85,200	\$100,908	\$117,792	\$107,511	\$148,780	\$120,286	\$103,607
CASPER	\$19,962,962	\$19,866,284	\$15,606,049	\$17,684,986	\$20,995,223	\$22,431,802	\$23,261,187	\$23,898,056	\$17,161,685
CHEYENNE	\$11,631,615	\$11,385,751	\$10,994,403	\$12,441,244	\$13,595,932	\$13,584,352	\$16,135,412	\$18,079,592	\$15,957,184
CHUGWATER	\$50,900	\$48,651	\$46,232	\$51,433	\$52,396	\$49,565	\$61,318	\$77,253	\$62,261
CLEARMONT	\$36,059	\$35,345	\$28,578	\$26,635	\$27,697	\$29,519	\$32,582	\$32,671	\$32,435
CODY	\$2,493,772	\$2,490,256	\$2,413,976	\$2,504,232	\$2,711,264	\$2,616,895	\$3,307,738	\$3,101,046	\$2,884,110
COKEVILLE	\$224,373	\$219,440	\$132,353	\$176,511	\$148,479	\$122,163	\$122,620	\$130,060	\$138,796
COWLEY	\$85,347	\$81,173	\$85,656	\$101,454	\$130,107	\$118,751	\$164,810	\$133,247	\$114,440
DAYTON	\$212,589	\$208,382	\$168,487	\$157,036	\$147,652	\$157,367	\$173,695	\$174,168	\$173,365
DEAVER	\$26,976	\$25,656	\$27,073	\$32,066	\$35,358	\$32,271	\$44,584	\$36,045	\$31,100
DIAMONDVILLE	\$317,492	\$310,513	\$187,282	\$249,766	\$204,541	\$168,288	\$169,005	\$179,259	\$191,202
DIXON	\$40,313	\$42,202	\$27,199	\$24,691	\$33,353	\$31,802	\$33,944	\$34,151	\$29,198
DOUGLAS	\$2,101,142	\$2,806,420	\$2,174,479	\$2,810,544	\$4,228,215	\$6,400,002	\$6,904,540	\$8,692,268	\$3,942,614
DUBOIS	\$276,807	\$252,041	\$221,854	\$229,094	\$221,260	\$219,328	\$228,182	\$236,387	\$192,428
E THERMOPOLIS	\$66,849	\$60,552	\$55,072	\$62,399	\$65,862	\$67,556	\$87,155	\$71,074	\$60,422
EDGERTON	\$67,959	\$67,630	\$53,129	\$60,205	\$74,013	\$79,077	\$82,056	\$84,303	\$60,491
ELK MOUNTAIN	\$97,975	\$102,567	\$66,100	\$60,009	\$65,676	\$62,620	\$66,489	\$66,894	\$57,494
ENCAMPMENT	\$226,059	\$236,652	\$152,514	\$138,456	\$154,734	\$147,534	\$156,773	\$157,728	\$135,456
EVANSTON	\$3,263,430	\$2,997,590	\$2,345,595	\$2,838,610	\$3,084,987	\$2,729,524	\$2,589,254	\$2,659,449	\$2,527,823
EVANSVILLE	\$906,786	\$902,395	\$708,878	\$803,313	\$965,577	\$1,031,645	\$1,105,872	\$1,136,150	\$786,379
FORT LARAMIE	\$32,251	\$35,044	\$30,751	\$36,816	\$37,492	\$36,938	\$36,827	\$35,119	\$33,230
FRANNIE	\$8,185	\$8,174	\$7,925	\$8,222	\$5,411	\$5,223	\$6,581	\$6,170	\$5,756
FRANNIE-BH	\$27,433	\$26,091	\$27,535	\$32,611	\$27,412	\$25,019	\$34,565	\$27,945	\$24,111
GILLETTE	\$24,122,260	\$25,879,711	\$19,796,496	\$23,351,515	\$26,793,796	\$23,733,770	\$27,007,811	\$29,784,907	\$20,349,991
GLENDO	\$47,771	\$45,661	\$43,391	\$48,271	\$50,666	\$47,929	\$59,014	\$74,351	\$60,206
GLENROCK	\$886,469	\$1,184,025	\$917,410	\$1,185,763	\$1,779,719	\$2,693,857	\$2,901,712	\$3,653,025	\$1,660,489
GRANGER	\$103,501	\$104,874	\$79,556	\$83,868	\$80,698	\$72,208	\$69,370	\$67,919	\$59,408
GREEN RIVER	\$8,370,834	\$8,481,903	\$6,434,255	\$6,782,836	\$7,265,666	\$6,501,401	\$6,240,323	\$6,109,791	\$5,348,899
GREYBULL	\$276,618	\$263,088	\$277,617	\$328,819	\$366,882	\$334,859	\$462,620	\$374,022	\$322,703
GUERNSEY	\$239,272	\$228,700	\$217,333	\$241,784	\$283,485	\$268,166	\$330,769	\$416,730	\$336,857
HANNA	\$445,483	\$466,360	\$300,548	\$272,854	\$289,180	\$275,724	\$293,250	\$295,037	\$253,153
HARTVILLE	\$15,854	\$15,153	\$14,400	\$16,020	\$15,324	\$14,495	\$17,849	\$22,487	\$18,209
HUDSON	\$116,868	\$106,411	\$93,667	\$96,723	\$104,367	\$103,452	\$107,545	\$111,412	\$90,335
HULETT	\$87,694	\$82,172	\$84,857	\$84,383	\$76,326	\$86,977	\$93,602	\$106,126	\$83,439
JACKSON	\$6,006,172	\$5,693,464	\$5,023,974	\$5,082,592	\$5,092,908	\$5,460,609	\$5,923,661	\$6,610,881	\$6,974,270
KAYCEE	\$133,380	\$137,784	\$105,120	\$120,696	\$122,200	\$101,480	\$133,327	\$107,613	\$85,293
KEMMERER	\$1,175,519	\$1,149,679	\$693,418	\$924,762	\$737,124	\$606,477	\$608,737	\$645,673	\$689,052
KIRBY	\$13,907	\$12,597	\$11,456	\$13,034	\$23,855	\$24,468	\$31,569	\$25,743	\$21,885
LA BARGE	\$191,116	\$186,915	\$112,736	\$150,349	\$152,919	\$125,817	\$126,294	\$133,957	\$142,947
LAGRANGE	\$44,063	\$47,879	\$42,012	\$50,298	\$73,028	\$71,950	\$71,581	\$68,261	\$64,726
LANDER	\$1,971,822	\$1,795,399	\$1,580,378	\$1,631,921	\$1,706,056	\$1,691,158	\$1,756,022	\$1,819,162	\$1,465,743
LARAMIE	\$4,921,783	\$4,671,816	\$4,646,305	\$4,578,566	\$4,813,407	\$4,725,515	\$4,950,629	\$5,272,088	\$5,298,869
LINGLE	\$67,688	\$73,550	\$64,532	\$77,265	\$76,289	\$75,162	\$74,928	\$71,454	\$67,615
LOST SPRINGS	\$397	\$530	\$409	\$530	\$2,763	\$4,183	\$4,513	\$5,681	\$2,579
LOVELL	\$359,832	\$342,232	\$361,132	\$427,737	\$468,783	\$427,866	\$591,863	\$478,513	\$412,333

LUSK	\$311,352	\$301,715	\$282,523	\$292,782	\$418,301	\$517,462	\$608,836	\$555,859	\$379,753
LYMAN	\$549,624	\$504,852	\$395,047	\$478,076	\$527,935	\$467,105	\$439,708	\$451,629	\$429,365
MANDERSON	\$15,850	\$15,075	\$15,905	\$18,841	\$22,644	\$20,668	\$28,554	\$23,085	\$19,918
MANVILLE	\$21,732	\$21,059	\$19,720	\$20,435	\$25,360	\$31,371	\$36,538	\$33,359	\$23,023
MARBLETON	\$2,989,661	\$3,264,023	\$2,228,826	\$2,490,993	\$1,998,943	\$1,320,318	\$1,405,894	\$1,454,392	\$985,273
MEDICINE BOW	\$139,819	\$146,371	\$94,331	\$85,637	\$97,654	\$93,110	\$99,033	\$99,637	\$85,488
MEETEETSE	\$99,073	\$98,934	\$95,904	\$99,488	\$93,128	\$89,887	\$113,271	\$106,194	\$99,066
MIDWEST	\$164,066	\$163,272	\$128,258	\$145,344	\$153,339	\$163,830	\$169,584	\$174,227	\$125,324
MILLS	\$1,041,899	\$1,036,853	\$814,503	\$923,006	\$1,313,625	\$1,403,509	\$1,455,560	\$1,495,412	\$1,074,253
MOORCROFT	\$173,453	\$162,532	\$167,846	\$166,913	\$201,079	\$229,140	\$245,644	\$278,513	\$219,818
MOUNTAIN VIEW	\$326,996	\$300,359	\$235,029	\$284,431	\$321,004	\$284,017	\$270,735	\$278,074	\$263,251
NEWCASTLE	\$668,628	\$672,483	\$554,178	\$1,285,009	\$957,823	\$675,096	\$719,617	\$803,416	\$975,799
OPAL	\$45,229	\$44,235	\$26,682	\$35,581	\$26,643	\$21,921	\$22,044	\$23,382	\$24,906
PAVILLION	\$47,379	\$43,140	\$37,972	\$39,212	\$52,638	\$52,178	\$54,240	\$56,190	\$45,658
PINE BLUFFS	\$252,990	\$247,643	\$239,130	\$270,599	\$258,128	\$257,907	\$305,726	\$342,563	\$302,119
PINE HAVEN	\$47,716	\$44,711	\$46,173	\$45,916	\$97,650	\$111,277	\$119,305	\$135,270	\$106,750
PINEDALE	\$5,863,057	\$6,401,113	\$4,371,505	\$4,885,112	\$3,709,190	\$2,449,951	\$2,639,797	\$2,730,860	\$1,844,883
POWELL	\$1,516,586	\$1,514,448	\$1,468,059	\$1,522,948	\$1,798,206	\$1,735,617	\$2,189,571	\$2,052,750	\$1,912,844
RANCHESTER	\$219,801	\$215,452	\$174,204	\$162,360	\$166,768	\$177,740	\$197,329	\$197,866	\$195,749
RAWLINS	\$4,595,667	\$4,811,035	\$3,100,487	\$2,814,791	\$3,183,725	\$3,035,595	\$3,222,951	\$3,242,587	\$2,787,087
RIVERSIDE	\$30,107	\$31,518	\$20,313	\$18,442	\$17,880	\$17,048	\$18,197	\$18,308	\$15,653
RIVERTON	\$2,673,315	\$2,434,130	\$2,142,608	\$2,212,494	\$2,418,831	\$2,397,707	\$2,506,030	\$2,596,138	\$2,095,738
ROCK RIVER	\$42,517	\$40,357	\$40,137	\$39,551	\$38,269	\$37,570	\$39,391	\$41,949	\$42,130
ROCK SPRINGS	\$13,262,328	\$13,438,300	\$10,194,109	\$10,746,379	\$13,373,702	\$11,966,940	\$11,565,761	\$11,323,834	\$9,845,564
ROLLING HILLS	\$178,407	\$238,291	\$184,633	\$238,640	\$303,989	\$460,131	\$493,021	\$620,673	\$282,444
SARATOGA	\$880,760	\$922,035	\$594,209	\$539,454	\$581,110	\$554,072	\$589,300	\$592,890	\$508,713
SHERIDAN	\$4,955,396	\$4,857,343	\$3,927,382	\$3,660,441	\$3,402,444	\$3,626,299	\$4,007,841	\$4,018,756	\$3,985,791
SHOSHONI	\$182,337	\$166,023	\$146,141	\$150,906	\$147,887	\$146,596	\$152,199	\$157,672	\$127,175
SINCLAIR	\$215,852	\$225,968	\$145,625	\$132,207	\$148,888	\$141,960	\$151,174	\$152,095	\$130,339
STAR VALLEY RANCH	\$649,617	\$635,338	\$383,196	\$511,040	\$417,129	\$343,199	\$344,438	\$365,337	\$389,927
SUNDANCE	\$249,540	\$233,829	\$241,475	\$240,129	\$235,556	\$268,427	\$288,564	\$327,177	\$257,507
SUPERIOR	\$172,975	\$175,269	\$132,957	\$140,159	\$195,067	\$174,548	\$167,394	\$163,892	\$143,606
TEN SLEEP	\$60,725	\$56,257	\$54,422	\$54,202	\$52,077	\$50,375	\$54,099	\$58,472	\$46,198
THAYNE	\$151,208	\$147,884	\$89,193	\$118,953	\$101,577	\$83,573	\$83,814	\$88,899	\$94,952
THERMOPOLIS	\$773,887	\$700,991	\$637,541	\$725,403	\$780,234	\$800,293	\$1,032,144	\$841,696	\$715,782
TORRINGTON	\$766,592	\$832,981	\$730,871	\$875,073	\$1,059,727	\$1,044,080	\$1,058,246	\$1,009,169	\$939,247
UPTON	\$179,453	\$180,487	\$148,739	\$344,883	\$298,302	\$210,250	\$224,049	\$250,139	\$303,815
VAN TASSELL	\$3,873	\$3,753	\$3,515	\$3,643	\$4,004	\$4,954	\$5,770	\$5,267	\$3,635
WAMSUTTER	\$185,026	\$187,481	\$142,223	\$149,925	\$261,831	\$234,289	\$226,710	\$221,968	\$192,757
WHEATLAND	\$740,135	\$707,433	\$672,273	\$747,894	\$896,425	\$847,987	\$1,045,564	\$1,317,288	\$1,065,198
WORLAND	\$1,048,696	\$971,549	\$939,855	\$936,027	\$1,099,023	\$1,063,116	\$1,134,014	\$1,225,671	\$974,951
WRIGHT	\$1,605,528	\$1,722,501	\$1,317,618	\$1,545,643	\$1,641,902	\$1,448,148	\$1,631,447	\$1,799,202	\$1,233,478
YODER	\$22,430	\$24,373	\$21,385	\$25,605	\$24,615	\$24,251	\$24,232	\$23,108	\$21,816
Subtotal	\$145,868,650	\$148,294,538	\$118,358,768	\$131,514,636	\$145,934,007	\$141,452,994	\$153,451,182	\$162,215,386	\$127,915,894

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

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016
01-NATRONA	\$5,129,149	\$5,127,444	\$4,017,818	\$4,549,917	\$5,176,302	\$5,427,721	\$5,682,401	\$5,873,831	\$4,267,928
02-LARAMIE	\$7,018,851	\$6,916,511	\$6,464,256	\$7,313,987	\$8,070,444	\$8,012,812	\$9,421,787	\$10,497,359	\$9,110,284
03-SHERIDAN	\$3,291,376	\$3,241,417	\$2,614,181	\$2,494,116	\$2,305,153	\$2,416,032	\$2,663,042	\$2,692,830	\$2,586,050
04-SWEETWATER	\$5,028,474	\$5,098,824	\$3,881,381	\$4,120,328	\$4,725,793	\$4,260,032	\$4,155,473	\$4,115,431	\$3,547,755
05-ALBANY	\$1,284,212	\$1,251,221	\$1,147,818	\$1,180,275	\$1,267,926	\$1,232,544	\$1,312,777	\$1,396,935	\$1,291,164
06-CARBON	\$1,379,377	\$1,436,791	\$967,476	\$918,604	\$963,535	\$920,225	\$982,584	\$999,953	\$845,489
07-GOSHEN	\$940,224	\$1,007,075	\$870,884	\$1,025,573	\$1,084,478	\$1,063,896	\$1,077,267	\$1,047,665	\$961,439
08-PLATTE	\$905,090	\$874,739	\$812,168	\$900,169	\$989,232	\$938,756	\$1,135,399	\$1,398,438	\$1,133,890
09-BIG HORN	\$838,529	\$810,316	\$808,604	\$943,326	\$1,014,759	\$935,198	\$1,239,638	\$1,047,093	\$894,940
10-FREMONT	\$5,517,015	\$5,078,666	\$4,421,223	\$4,601,298	\$4,983,628	\$4,921,809	\$5,117,904	\$5,315,982	\$4,271,350
11-PARK	\$3,538,170	\$3,541,001	\$3,364,486	\$3,514,180	\$3,785,299	\$3,650,215	\$4,551,978	\$4,313,944	\$3,957,410
12-LINCOLN	\$2,892,485	\$2,838,188	\$1,761,619	\$2,304,565	\$2,725,813	\$2,276,701	\$2,306,290	\$2,445,156	\$2,533,349
13-CONVERSE	\$1,825,376	\$2,373,344	\$1,848,092	\$2,355,719	\$3,444,664	\$5,102,266	\$5,503,160	\$6,884,939	\$3,211,761
14-NIOBRARA	\$261,522	\$256,601	\$237,990	\$247,252	\$292,780	\$342,448	\$390,443	\$365,361	\$268,858
15-HOT SPRINGS	\$448,430	\$418,118	\$375,418	\$420,307	\$480,795	\$487,797	\$604,801	\$516,572	\$441,701
16-JOHNSON	\$1,707,177	\$1,760,927	\$1,355,203	\$1,547,921	\$1,873,297	\$1,575,316	\$2,034,282	\$1,677,587	\$1,337,080
17-CAMPBELL	\$14,915,716	\$15,977,122	\$12,231,821	\$14,199,544	\$14,040,370	\$12,321,630	\$13,693,441	\$15,078,844	\$10,389,879
18-CROOK	\$831,674	\$788,826	\$792,257	\$796,522	\$928,936	\$1,036,713	\$1,109,625	\$1,246,177	\$991,967
19-UINTA	\$1,624,252	\$1,522,013	\$1,196,455	\$1,423,455	\$1,490,706	\$1,339,608	\$1,303,788	\$1,348,249	\$1,231,179
20-WASHAKIE	\$701,570	\$663,723	\$621,550	\$630,909	\$701,996	\$678,960	\$724,339	\$777,782	\$625,018
21-WESTON	\$653,582	\$658,454	\$546,016	\$1,122,639	\$827,951	\$617,690	\$656,640	\$723,441	\$828,774
22-TETON	\$6,952,643	\$6,610,483	\$5,810,393	\$5,900,495	\$6,515,438	\$6,953,312	\$7,504,457	\$8,357,973	\$8,711,383
23-SUBLETTE	\$14,159,964	\$15,449,618	\$10,572,887	\$11,810,444	\$12,169,294	\$8,087,438	\$8,722,090	\$9,025,445	\$6,135,100
Subtotal Counties	\$81,844,858	\$83,701,422	\$66,719,996	\$74,321,545	\$79,858,589	\$74,599,119	\$81,893,606	\$87,146,987	\$69,573,749

Department of Transportation Funding Summary and Explanation

	Actual FY07	Actual FY08	Actual FY09	Actual FY10	Actual FY11	Actual FY12	Actual FY13	Actual FY14	Actual FY15	Actual FY16
Fuel Tax/User Fees	\$144,881,195	\$139,013,516	\$143,896,661	\$136,188,400	\$140,942,750	\$141,533,376	\$152,930,270	\$185,667,461	\$204,054,665	\$192,847,387
Sev Tax/FMR's	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000	\$73,184,000
Federal Aid Funds	\$240,682,399	\$251,627,335	\$412,507,984	\$276,591,588	\$259,953,318	\$266,758,974	\$261,229,935	\$260,711,754	\$246,741,494	\$247,414,369
Total	\$458,747,594	\$463,824,851	\$629,588,645	\$485,963,988	\$474,080,068	\$481,476,350	\$487,344,205	\$519,563,215	\$523,980,159	\$513,445,756

	Actual BFY 2007	Actual BFY 2009	Actual BFY 2011	Actual BFY 2013	Actual BFY 2015
Appropriated WyDOT					
General Fund Appropriations	\$228,373,759	\$0	\$234,282,011	\$0	\$64,826,366
TOTALS	\$228,373,759	\$0	\$234,282,011	\$0	\$64,826,366

Notes:

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

Fuel taxes:

\$0.01/gallon with exemptions:

\$0.01/gallon without exemptions:

Based on FY2017 Estimated Revenue Estimates

Total Projected for FY17

\$7,027,213

\$10,428,959

Federal/State matching share for construction:

Category:

Interstate

National Highway System

Surface Transportation

Bridge

Congestion

High Priority

Equity Bonus

Split:

92.76/7.24

90.49/9.51

90.49/9.51

90.49/9.51

90.49/9.51

90.49/9.51

90.49/9.51

(was 80/20 previously)

Impact of De-earmarking and Other Actions on Highway Funding
Fiscal Years 2002-2018, including impact of 2016 Session - October 2016 CREG

Severance Taxes

Severance tax decrease to Highway Fund from de-earmarking and FY 2017-18 diversion	(\$994,155,941)
total	<u>(\$994,155,941)</u>

Federal Mineral Royalties (FMRs)

FMR decrease to Highway Fund from de-earmarking and FY 2017-18 diversion	(\$702,984,687)
FMR decrease to Highway Fund County Roads from de-earmarking	(\$43,054,422)
total	<u>(\$746,039,109)</u>

Fuel Tax

Fuel tax distribution increase to Highway Fund from expiration of \$0.02 diversion to SFP	\$132,799,897
FY 2014-18 \$0.10 fuel tax distribution to Highway Fund, Ch. 49, 2013 Session Laws	\$215,038,373
total	<u>\$347,838,270</u>

Direct Appropriations for highway or transportation projects

FY 2006 GF appropriation to Highway Fund, Ch. 191, 2005 Session Laws	\$4,100,000
FY 2006 BRA appropriation to Highway Fund, Ch. 120, 2005 Session Laws	\$7,000,000
FY 2007-08 GF appropriation to Commission, Ch. 35, 2006 Session Laws	\$75,000,000
FY 2007-08 GF appropriation to Commission, Ch. 136, 2007 Session Laws	\$100,000,000
FY 2009-10 GF appropriation to Commission, Ch. 48, 2008 Session Laws	\$200,000,000
FY 2011-12 GF appropriation to Commission, Ch. 39, 2010 Session Laws	\$50,000,000
FY 2011-12 GF appropriation to Commission, Ch. 88, 2011 Session Laws	\$45,000,000
FY 2013-14 GF appropriation to Commission, Ch. 26, 2012 Session Laws	\$70,000,000
FY 2013 AML funding for highway projects, Ch. 27, 2012 Session Laws	\$30,000,000
FY 2014 reduction of GF appropriation to Commission, Ch. 73, 2013 Session Laws	(\$2,000,000)
FY 2015-16 GF appropriation to Commission, Ch. 26, 2014 Session Laws	\$46,000,000
FY 2016 S4 appropriation to to Commission, Ch. 142, 2015 Session Laws	\$2,000,000
FY 2017-18 GF appropriation to Commission, Ch. 31, 2016 Session Laws	\$5,678,151
FY 2017-18 AML funding for highway projects, Ch. 116, 2016 Session Laws	\$162,300,000
total	<u>\$795,078,151</u>

Other Appropriations to the Department of Transportation

FY 2005-06 GF appropriation - Salecs - Ch. 191, 2005 Session Laws	\$7,172,671
FY 2006 GF appropriation - Air services enhancement - Ch. 13, 2005 Session Laws	\$3,054,448
FY 2006 transfer from WBC - Air services enhancement - Ch. 13, 2005 Session Laws	\$160,552
FY 2006 GF appropriation - Public transit account - Ch. 150, 2005 Session Laws	\$1,000,000
FY 2007-08 GF appropriation - Wyolink - Ch. 35, 2006 Session Laws	\$35,111,340
FY 2007-08 GF appropriation - Operational services (aircraft) - Ch. 35, 2006 Session Laws	\$72,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 35, 2006 Session Laws	\$7,940,419
FY 2007-08 GF appropriation - vehicle insurance verification - Ch. 54, 2006 Session Laws	\$250,000
FY 2007-08 GF appropriation - Airport improvements - Ch. 136, 2007 Session Laws	\$10,000,000
FY 2009-10 GF appropriation - Wyolink - Ch. 48, 2008 Session Laws	\$12,030,000
FY 2009-10 GF appropriation - Airport improvements - Ch. 48, 2008 Session Laws	\$13,502,011
FY 2009-10 GF appropriation - Airport improvements - Ch. 159, 2009 Session Laws	\$7,000,000
FY 2009-10 GF appropriation - Big Horn Basin bus service - Ch. 159, 2009 Session Laws	\$250,000
FY 2010 GF appropriation - Public transit account - Ch. 182, 2009 Session Laws	\$1,500,000
FY 2011-12 GF appropriation - Wyolink - Ch. 39, 2010 Session Laws	\$2,545,000
FY 2011-12 GF appropriation - Airport improvements - Ch. 39, 2010 Session Laws	\$13,503,711
FY 2011-12 GF appropriation - Airport improvements - Ch. 88, 2011 Session Laws	\$3,949,668
FY 2011-12 GF appropriation - Wyo. Veterans Mem. Highway - Ch. 89, 2011 Session Laws	\$5,000
FY 2013-14 GF appropriation - Wyolink - Ch. 26, 2012 Session Laws	\$1,308,380
FY 2013-14 GF appropriation - Airport improvements - Ch. 26, 2012 Session Laws	\$15,213,992
FY 2014 net GF appropriation - Wyolink - Ch. 73, 2013 Session Laws	\$747,665
FY 2014 net GF appropriation reduction - Airport Improvements - Ch. 73, 2013 Session Laws	(\$130,779)
FY 2015-16 GF and SIPA appropriations - Wyolink - Ch. 26, 2014 Session Laws	\$5,308,445
FY 2015-16 GF appropriation - Aeronautics - Ch. 26, 2014 Session Laws	\$16,768,321
FY 2015-16 GF appropriation - Law enforcement Ch. 26, 2014 Session Laws	\$2,000
FY 2016 GF appropriation - WyoLink dispatch consoles - Ch. 142, 2015 Session Laws	\$336,000
FY 2017-18 GF appropriation - Wyolink - Ch. 31, 2016 Session Laws	\$2,112,036
FY 2017-18 GF appropriation - Aeronautics - Ch. 31, 2016 Session Laws	\$13,025,256
	<u>\$173,738,136</u>

Net Impact to Highway Funding - FY 2002-2016	(\$423,540,493)
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Revenue Enhancement Options - October 2016 CREG

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

Taxes and Fees	FY 18	FY 19	FY 20
1. 1% Sales & Use Tax	152.1	153.7	155.3
2. Fuel taxes			
\$0.01/gal Gas & Special Fuels, no exemptions	10.6	10.8	11.0
\$0.01/gal Gas & Special Fuels, with exemptions	7.0	7.0	7.1
3. Cigarette Taxes			
\$0.001 Per Cigarette (\$.02 per pack)	0.6	0.6	0.6
4. Liquor Taxes			
\$0.02/gal Malt Beverage	0.3	0.3	0.3
\$0.94/gal Spirits	1.3	1.3	1.3
\$0.28/gal Wine	0.4	0.4	0.4
5. 1 Statewide Mill Levy	18.8	19.9	19.8
6. 1% Minerals Severance	89.4	88.8	89.4
7. Increase In Assessment Ratio			
1% on 9.5%	47.9	48.8	49.8
1% on 11.5%	22.0	22.4	22.9

Explanatory Notes

Item #	Explanation
1.	This figure represents the total revenue from an additional 1% sales and use tax, not just the GF 69% share.
2.	Estimated fuel tax from \$0.01/gallon increase provided by WYDOT.
3.	This figure represents the total revenue from an additional tax of \$0.001 per cigarette (\$0.02 per pack), not just the current state General Fund share.
4.	Liquor taxes listed are roughly equivalent to the current taxes in place.
5.	This estimate uses the total statewide assessed valuation, as estimated by CREG.
6.	This figure reflects the revenue from an additional 1% severance tax on all minerals.
7.	This estimate assumes a 2% annual growth rate for FY 18 through FY 20 in non-mineral assessed valuations and a statewide average mill levy of 67 mills.

Impact of Mineral Price Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes - October 2016 CREG

	FY18	FY19	FY20
Oil - per \$5.00/bbl change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,200,000	\$ 3,100,000	\$ 3,100,000
Budget Reserve Account (BRA)	\$ 6,500,000	\$ 6,200,000	\$ 6,200,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 4,400,000	\$ 4,200,000	\$ 4,200,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 2,900,000	\$ 2,800,000	\$ 2,800,000
TOTAL	\$ 17,100,000	\$ 16,400,000	\$ 16,400,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 2,800,000	\$ 2,700,000	\$ 2,700,000
BRA	\$ 5,600,000	\$ 5,400,000	\$ 5,400,000
TOTAL	\$ 8,400,000	\$ 8,100,000	\$ 8,100,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 14,100,000	\$ 13,100,000	\$ 12,200,000
Natural Gas - per \$1.00/mcf change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 10,700,000	\$ 10,500,000	\$ 10,300,000
Budget Reserve Account (BRA)	\$ 21,400,000	\$ 20,900,000	\$ 20,500,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 13,700,000	\$ 13,500,000	\$ 13,200,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 9,200,000	\$ 9,000,000	\$ 8,800,000
TOTAL	\$ 54,900,000	\$ 53,800,000	\$ 52,700,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 22,200,000	\$ 21,700,000	\$ 21,300,000
BRA	\$ 44,300,000	\$ 43,400,000	\$ 42,600,000
TOTAL	\$ 66,500,000	\$ 65,100,000	\$ 63,800,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 39,200,000	\$ 39,800,000	\$ 39,000,000
Coal - per \$1.00/ton change in gross sales price			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 3,200,000	\$ 3,100,000	\$ 3,100,000
Budget Reserve Account (BRA)	\$ 6,400,000	\$ 6,200,000	\$ 6,100,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 3,200,000	\$ 3,100,000	\$ 3,100,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 2,200,000	\$ 2,100,000	\$ 2,100,000
TOTAL	\$ 15,000,000	\$ 14,500,000	\$ 14,300,000
<u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 4,900,000	\$ 4,800,000	\$ 4,700,000
BRA	\$ 9,800,000	\$ 9,500,000	\$ 9,400,000
TOTAL	\$ 14,800,000	\$ 14,300,000	\$ 14,100,000
<u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 9,500,000	\$ 9,500,000	\$ 9,000,000

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

Impact of Mineral Production Changes on Severance Taxes, Federal Mineral Royalties and Ad Valorem Taxes - October 2016 CREG

	FY18	FY19	FY20
Oil - per 1,000,000 bbls sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 500,000	\$ 500,000	\$ 500,000
Budget Reserve Account (BRA)	\$ 900,000	\$ 1,000,000	\$ 1,000,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 600,000	\$ 700,000	\$ 700,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 400,000	\$ 400,000	\$ 500,000
TOTAL	\$ 2,400,000	\$ 2,500,000	\$ 2,600,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 400,000	\$ 400,000	\$ 400,000
BRA	\$ 800,000	\$ 800,000	\$ 900,000
TOTAL	\$ 1,200,000	\$ 1,200,000	\$ 1,300,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 1,400,000	\$ 1,800,000	\$ 1,800,000
 Natural Gas - per 100,000,000 mcf sold			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 2,100,000	\$ 2,200,000	\$ 2,200,000
Budget Reserve Account (BRA)	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 2,700,000	\$ 2,800,000	\$ 2,800,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 1,800,000	\$ 1,900,000	\$ 1,900,000
TOTAL	\$ 11,000,000	\$ 11,200,000	\$ 11,200,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 4,400,000	\$ 4,500,000	\$ 4,500,000
BRA	\$ 8,900,000	\$ 9,000,000	\$ 9,000,000
TOTAL	\$ 13,300,000	\$ 13,500,000	\$ 13,500,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 6,200,000	\$ 7,700,000	\$ 8,000,000
 Coal - per 10,000,000 tons produced			
<u>Severance Taxes (Over \$155 Million)</u>			
General Fund (GF)	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Budget Reserve Account (BRA)	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
Permanent Wyoming Mineral Trust Fund (PWMTF)	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
One Percent Account (FY18) PWMTF (FY19-20)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
TOTAL	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000
 <u>Federal Mineral Royalties (Over \$200 Million)</u>			
School Foundation Program (SFP)	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
BRA	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000
TOTAL	\$ 6,700,000	\$ 6,700,000	\$ 6,700,000
 <u>Ad Valorem Taxes</u>			
SFP (43 mills)	\$ 4,300,000	\$ 4,200,000	\$ 4,200,000

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

Significant Statutory Changes Affecting State Taxation

1977 through 2016

Year	Chapter	Explanation
1977	189	<ul style="list-style-type: none"> Increased severance tax on coal by 1.6% for CY 77 & 2% for CY 78 until \$160M collected¹; Note: The \$160M capital facilities tax expired on 1/1/87 Increased severance tax on coal by 1.5% for Water development account; increased severance tax on coal by 1% for highway fund; Increased severance tax on coal by .5% to PWMTF; effective 1/1/78 (total 10.1%); Increased severance tax on trona by 1.5% (total 5.5%); increased severance tax on uranium by 3.5% (total 5.5%)
1977	155	Increased severance tax on coal, uranium & trona by 1.5% until \$250M collected; effective 1/1/78; expired on 1/1/93
1979	37	Imposed \$.04/gallon tax on gasohol (other gas taxed @ \$.08/gallon)
1979	163	Granted homestead property tax exemption & appropriated \$10M for program
1981	9	Imposed a use tax on cigarettes of \$.08 per pack
1981	49	Increased severance tax on oil/gas by 2% (6% total); distributed to state (highway fund, PWMTF & water development account) & cities & counties
1982	74	State inheritance tax imposed
1983	173	Decreased severance tax on underground coal from 10.5% to 7.25%
1983	136	School foundation program - imposed a 12 mill state levy & 6 mill county levy
1984	70	Mass property tax reappraisal system passed - \$5M appropriated
1985	207	Imposed \$.08/gallon on special fuels & repealed compensatory fees on special fuels

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

Year	Chapter	Explanation
1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
1986	22	Imposed 2.5% premium tax on insurers
1987	97	Coal Equity Tax Act of 1987 - limited severance tax to \$.80/ton on high-cost coal
1987	29	Severance taxes paid on CO2 injected in oil production allowed as a credit against oil severance tax
1987	241	Granted 4% severance tax exemption for wildcat wells for 4 years (total 2%)
1988	93	Allowed deduction for return on investment for mineral production on certain capital investments for transportation facilities or processing plants
1988	SJR7	Amended constitution to provide for 3 tier system for fair market value of taxation (minerals, industrial, & all other)
1988	73	Implemented 3 tier system for fair market value in assessing property for property tax (minerals, industrial, & all other)
1988	72	Diversion of severance taxes from PWMTF to budget reserve account (BRA) begun
1989	45	Increased cigarette taxes by \$.002 to .006 per cigarette (\$.12 per pack)
1989	35	Extended Coal Tax Equity Act to 1991 (3/31/91)
1989	172	Exempted coal used on processing from property & severance taxes
1989	287	Exemption for tertiary oil production from projects certified by Oil & Gas Commn.; granted a severance tax exemption up to 1/2 of wages paid to resident workers or total amount of 2% severance tax
1989	106	Continued \$.04/gallon tax on gasohol 7/1/89 through 7/1/93
1989	36	Created municipal rainy day account funded with excess oil & gas severance tax & federal mineral royalties
1989	57	Repealed deduction allowed for return on investment for mineral production (on transportation facilities & processing plants)
1989	120	Continued budget reserve account diversion of severance taxes through 6/30/91
1989	144	Decreased severance tax on uranium from 4% to 2%
1989	270	Imposed a \$.01/gallon tax for L.U.S.T.

Year	Chapter	Explanation
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1990	22	Extended 1.5% severance tax on collection wells to 1/1/95 (in lieu of 6% rate)
1990	93	Eliminated ton/mile tax and implemented commercial vehicle fees
1990	13	Budget reserve account diversion extended through 6/30/92
1991	13	Coal Tax Equity Act extended through 3/31/95
1991	149	Reduced insurance premium tax rate from 2.5% to .75% (retaliatory provision for other states remained in effect)
1991	237	Extension of 2% severance tax exemption on tertiary production to 12/31/94 (4% total)
1991	239	Exempted specified underground mining equipment from property tax
1991	42	Exempted uranium from 4% severance tax as long as price under \$17/pound
1991	139	Extended 4% severance tax exemption on wildcat wells to 12/31/94 (2% total)
1992	4	Reallocated 30% of revenues from 1.5% severance tax on coal & trona to public school foundation program account
1992	77	Extended gasohol tax reduction \$.08/gallon to \$.04/gallon to 2000
1993	167	Exempted oil & gas from 4% severance tax if well drilled (new production) between 93 to 96 (cap on oil \$25/bbl; gas \$2.75/mcf); same reduction for workover or completion for 24 months but no cap on price (2% total)
1993	107	Modified computation of school local property taxes/local resources (comparing resources before 7/1/91 & basing foundation program amount on before/after amounts)
1993	223	Added \$.01 sales/use tax & changed tax distribution from 2/3 to 72% to general fund
1994	13	Gas tax distribution 13.5% to counties; 14% to state-county road account in highway fund; 15% for cities & towns; 57.5% to state highway fund
1994	85	Tax credit voucher program for ethanol up to \$2M per year until 7/1/2000
1994	6	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/96
1995	141	Granted 50% credit against natural gas severance tax (2%) for research projects to enhance natural gas production (2% total)
1995	48	Coal Tax Equity Act extended through 3/15/99
1995	55	Exempted oil produced from previously shut-in wells from all but 1.5% severance tax for PWMTF
1995	59	Diversion of severance taxes from PWMTF to

Year Chapter Explanation

		budget reserve account (BRA) extended to 6/30/2000
1995	76	Extended tertiary production 2% exemption through 12/31/96 (4% total)
1995	104	Extended uranium severance tax exemption through 1/1/99; lowered spot price for qualifying uranium from \$17 to \$14/pound
1995	149	Extended 4th cent sales/use tax through 6/30/98
1995	74	Extended 1.5% severance tax for collection wells through 1/1/99 (in lieu of 6% rate)
1995	75	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/98
1997	171	Extended 4% severance tax exemption for oil/gas produced from workovers & recompletions to 2001 (2% total)
1997	72	Extended tertiary production 2% exemption to March, 2001 (4% total)
1997 Spec. Sess.	3	Local option 6 mills for schools to expire as of 1998 (affects amount of state funding needed for schools)
1997 Spec. Sess.	1	Extended 4th cent sales/use tax through 6/30/2002
1998	16	Specified collection well property tax exemption applied to production for CY 94
1998	108	Increased fuel tax to \$.13/gallon on gas & diesel
1998	47	Extended reduced severance tax rate on oil/gas wells drilled (new production) through 3/31/2003 (2% total)
1998	48	Extended uranium tax severance tax exemption through 3/31/2003
1999	186	Extended ethanol tax credit program from 7/1/2000 to 7/1/2003
1999	64	Coal Equity Tax Act extended through 12/31/2003; lowered maximum severance tax per ton from \$.80 to \$.60
1999	132	Imposed a limitation on sales/use tax on transportable home to be based on 70% of the sales price of the home
1999	165	Imposed sales/use tax on price of cigarettes (removed exemption)
1999	155	Imposed sales/use tax on price of tobacco products (cigars, snuff & other tobacco products)
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

Year Chapter**Explanation**

		person engaged in oil extraction
1999	121	Diversion of severance taxes from PWMTF to budget reserve account (BRA) extended to 6/30/2004
2000	4	Repeal of Oil Producers Recovery Act (returned severance tax on oil from 4% to 6%; repealed sales tax exemption for sales of power to person engaged in oil extraction)
2000	31	Rail Mile Tax - imposed a 7-cent tax on each train mile traveled by a train; imposed \$100 annually for each public grade crossing on the line of a railroad (repealed in 2004)
2000	35	Changed annual corporate license tax minimum from \$25 to \$50 and changed stair step amounts to two-tenths of a mill on the dollar
2000	26	Made the 4 th cent for sales and use tax permanent (was due to expire on June 30, 2002)
2000	64	Extends the 2-cent fuel tax on gas & diesel with no exemptions through June 30, 2000
2000	99	Removes 4% severance tax break granted for new production of gas wells from natural gas produced from "shallow" wells (wells less than 2,000 feet in depth—mainly affects coalbed methane)
2000	102	Coal Transport Tax - Imposes a one-mill (.0001) per ton of coal tax on the commercial transportation of coal transported per mile or portion thereof; minimum tax is 50 cents per truck, trailer or railcar used to transport coal (repealed in 2004)
2001	74	Places a statute of limitation on actions filed before the state board of equalization to 5 years (any action not based on fraud)
2002	37	Clarifies taxable services at an oil or gas well site (exempts all activities prior to the setting and cementing of production casing)
2002	49	Changes period in which audits of mineral taxes are to be commenced from within 5 years of production to within 3 years of production.
2002	50	Amends and clarifies mineral lien statutes (comprehensive changes to the statutes)
2002	79	Increases distribution of sales/use tax to local governments (from 27% to 30%)
2002	48	Extensive amendments to the sales/use tax statutes including clarifying exemption for business personal property when business is sold; exemption for motor vehicles used in interstate commerce; increases penalty for vendor who collects tax but fails to remit to

Year Chapter Explanation

		state
2002	62	Changes the diversion of severance taxes (above the 1.5%) from the budget reserve account to the severance tax distribution account; repeals distribution of severance tax on shallow gas wells (coalbed methane wells) to the PWMTF and deposits in severance tax distribution account
2003	23	Allows a county to impose up to 2% optional sales/use tax for specific purpose, but combined total of specific purpose tax and general revenue optional tax (1%) cannot exceed 2%
2003	27	Requires all special districts to file geographical boundary information with the dept. of revenue, county assessor and county clerk
2003	52	Increases cigarette taxes from 12 cents/pack to 60 cents/pack
2003	62	Amends and clarifies property tax liens on mineral production (changes made to follow severance tax liens)
2003	72	Authorizes resort areas to be formed into resort districts which can impose an optional sales/use tax
2003	203	Grants a sales/use tax exemption for equipment used to generate electricity from renewable resources (expires June 30, 2008)
2004	1	Repealed the coal transport tax enacted in 2000
2004	15	Repealed the rail mile tax on railroads enacted in 2000
2004	121	Property tax relief program amendments: Dept. of Revenue to fund property tax refunds to qualified applicants (repealed 1/1/2008)
2005	5	Streamlined sales tax agreement amendments: provides immunity from audit for vendors who voluntarily license themselves in Wyo.
2005	10, 62, 64	Taxation of intangible property: 3 bills requiring a study of intangible property (64), amending definition to include intangibles in real property valuation (62), and treatment of intangibles for calendar year 2005 (10)
2005	65	Property tax relief program amendments: changes income criteria to qualify for property tax refund
2005	77	Tobacco taxes: increases penalty provisions; requires licensure for importers of tobacco
2005	136	Grants a sales/use tax exemption for sale or lease of aircraft used in a commercial air carrier operation & aircraft repair, remodeling

Year	Chapter	Explanation
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		or maintenance at a FAA repair station
2006	35	Grants a 2 year sales/use tax exemption for food for domestic consumption
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	31	Provides a definition of "tangible" and "intangible" personal property and what is exempted from property tax as an intangible
2006	80	Expands the tax refund to the elderly and disabled program
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2006	10	Provides for the sourcing of sales/use tax purchases made (under the Streamlined Sales Tax Act)
2007	4	Provides telecommunications (including cable and satellite TV) to be assessed at 9.5% (even though still classified as industrial property)
2007	100	Removed lifetime limit on veterans' property tax exemption
2007	74	Increased maximum resort district tax from 1% to 3%
2007	140	Provides sales/use tax exemption on food
2007	133	Increases optional general purpose excise tax from 1% to 2%
2007	188	Extends the sales/use tax exemption for equipment used to generate electricity from renewable resources from 2008 to 2012
2008	28	Provides for valuation and taxation of producer-processed natural gas
2008	59	Provides for valuation and severance taxation of helium
2008	101	Extended the property tax refund program
2008	110	Increases the eligible amount of eligible income and amount of refund under the veteran's property tax exemption
2009	73	Provides eligibility criteria for the property tax refund program
2009	153	Provides for valuation and property taxation of helium
2009	43	Provides for the taxation of moist snuff tobacco by weight
2010	100	Grants a property tax exemption for property used for economic development
2010	33	Extends the sales/use tax exemption for property used to manufacture personal property
2010	50	Grants a property tax exemption for large data processing centers

Year	Chapter	Explanation
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2010	49	Imposes an excise tax of \$1 per megawatt hour on electricity generated from wind turbines
2010	51	Provides for property tax assessment of vacant land
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2011	48	Extends sales/use tax for data processing centers to software & power supplies
2011	83	Extends sales/use tax exemption for manufacturing equipment to December 31, 2017
2011	132	Grants credit for vendors collecting sales/use taxes
2011	99	Grants 100% gas tax refund for agricultural use
2012	33	Allows specific purpose excise tax to be used for maintenance of public roadways
2012	65	Provides for the taxation of "roll your own" cigarettes made from machines
2012	105	Repeals the tax credit for producers of ethanol fuel
2013	29	Extends sales/use tax exemption for data centers located in more than 1 location
2013	49	Increases the fuel tax on gasoline and diesel by 10 cents/gallon to total of 24 cents/gallon
2013	165	HB 171 clarifies that other gases such as methane, ethane, butane and liquefied gas are to be taxed as gasoline
2013	52	Prohibits the use of sales tax zapping devices
2013	144	SF 103 clarifies "electronic cigarettes" are to be treated and regulated as other tobacco products
2014	78	Clarifies which real property qualifies for the charitable property tax exemption
2014	102	Extends the time period for filing for an agricultural gas tax refund to 18 months
2014	106	Clarifies process for hearings before a county board of equalization
2014	61	Imposes gasoline tax on compressed natural gas (CNG); and diesel tax on liquid natural gas used in motor vehicles
2015	20	Reinstates the property tax refund program without a sunset date
2015	21	Property of airline companies as defined is taxed as industrial property
2015	28	Provides for taxation of alternative fuels
2015	44	Provides a sales tax exemption for lease of assets between related business entities
2016	19	Clarifies that the electric vehicle decal created as part of the taxation of alternative fuels is an annual decal and fee

Year	Chapter	Explanation
2016	92	Specifies that the sales tax exemption for senior centers applies to meals provided to senior citizens, their guests and meals delivered to the homebound.
2016	77	Authorizes certain property tax information to be provided electronically.
2016	33	Requires a vendor to provide a refund of taxes erroneously collected from a taxpayer before the vendor can seek a refund or credit of the amount erroneously collected and remitted.

Mineral Tax History & Incentives*

1969 through 2016

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
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1985	182	Decreased severance tax on collection wells from 6% to 1.5% & exempted from property tax through 1989
1986	3	1/4 of proceeds from severance taxes (except underground coal) diverted to worker's compensation fund
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
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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 received by the producer is less than \$27.50

Year Chapter Explanation

		per barrel
2004	N/A	No significant bills affecting mineral taxation
2005	4	Amends and clarifies mineral audit periods (must commence within 3 years and 6 months following the reporting date; must be completed within 2 years after the audit is commenced)
2006	96	Extends the oil/gas well service sales tax exemption to the deepening of a well
2006	14	Grants a sales/use tax exemption for coal gasification or liquefaction facilities operational equipment
2007	N/A	No significant bills affecting mineral taxation
2008	28	Provides for valuation and taxation of helium
2009	153	Provides for valuation and property taxation of helium
2009	150	Clarifies time periods for auditing and reporting of mineral production
2010	N/A	No significant bills affecting mineral taxation
2011	4	Clarifies excise tax on tangible personal property used in oil/gas well site services
2012	15	Allows dept. of revenue and taxpayer to agree on alternative method of trona tax valuation
2013	N/A	No significant bills affecting mineral taxation
2014	68	Clarifies procedures for mineral tax audits
2015	61	Revises the definition of "well site" for oil and gas taxation purposes
2015	73	Creates task force on mineral taxes
2016	16	Cleanup of archaic provisions within the mineral tax code. Recommended by the task force on mineral taxes.