

Required Supplementary Information



Isabelle Craven Lucas served as First Lady from 1924 to 1925. Mrs. Lucas was also the first woman to act as a judge of a city election in the Town of Buffalo, Wyoming. Photo Credits: Wyoming State Archives, Department of State Parks and Cultural Resources.

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2007

	BUDGET AS OF JULY 1, 2006	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES/ ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 971,524,000	\$ 0	\$ 971,524,000	\$ 496,826,643	\$ 0	\$ 496,826,643	\$ (474,697,357)
Mineral Severance	386,400,000	0	386,400,000	206,912,933	0	206,912,933	(179,487,067)
Other Taxes	62,396,000	0	62,396,000	30,794,904	0	30,794,904	(31,601,096)
Licenses & Permits	4,020,001	0	4,020,001	7,119,194	0	7,119,194	3,099,193
Fines & Forfeitures	26,000,000	0	26,000,000	2,218,064	0	2,218,064	(23,781,936)
Use of Property	13,882,179	28,011	13,910,190	6,909,154	0	6,909,154	(7,001,036)
Federal Mineral Royalties	0	0	0	2,000,000	0	2,000,000	2,000,000
Interest Income	0	172,803,553	172,803,553	77,584,583	0	77,584,583	(95,218,970)
Interest From Other Funds	0	219,900,000	219,900,000	150,487,083	0	150,487,083	(69,412,917)
Charges for Sales and Services	11,295,149	89,956,966	101,252,115	35,880,769	0	35,880,769	(65,371,346)
Revenue from Others	26,954,121	10,311,983	37,266,104	18,352,127	0	18,352,127	(18,913,977)
Transfers	75,580,815	33,150,000	108,730,815	793,391,800	0	793,391,800	684,660,985
Federal	970,771,655	75,910,710	1,046,682,365	461,975,521	0	461,975,521	(584,706,844)
Miscellaneous	2,400	0	2,400	50,372	0	50,372	47,972
TOTAL REVENUES	2,548,826,320	602,061,223	3,150,887,543	2,290,503,147	0	2,290,503,147	(860,384,396)
EXPENDITURES							
2007-2008 Appropriations							
Governor's Office							
Administration	5,930,154	230,821	6,160,975	2,598,246	591,179	3,189,425	2,971,550
State Tribal Liaison	442,080	935	443,015	125,515	3,016	128,531	314,484
Commission on Uniform Laws	46,572	0	46,572	11,979	0	11,979	34,593
Wind River Ed Prog	0	1,049,946	1,049,946	0	0	0	1,049,946
Special Contingent	550,000	0	550,000	0	0	0	550,000
Clean Coal Research	0	2,600,000	2,600,000	0	0	0	2,600,000
Emergency Mgt/Homeland Sec	31,825,300	869,070	32,694,370	10,831,452	168,415	10,999,867	21,694,503
Underage Drinking Prevention	1,131,463	(1,131,463)	0	0	0	0	0
Community College Study	0	100,000	100,000	43,430	45,371	88,801	11,199
Health Care Commission	2,091,616	22,943	2,114,559	336,077	238,026	574,103	1,540,456
Natural Resource Policy	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0
Endangered Species	250,734	0	250,734	42,928	31,325	74,253	176,481
Secretary of State							
Administration	5,062,804	279,963	5,342,767	2,116,461	59,548	2,176,009	3,166,758
Reapportionment Computer	375,601	0	375,601	25,474	0	25,474	350,127
HAVA/Chapter 183	3,400,000	0	3,400,000	0	0	0	3,400,000
State Auditor							
Administration	16,010,383	48,051	16,058,434	7,904,639	6,381,040	14,285,679	1,772,755
Game & Fish	0	1,100,000	1,100,000	0	0	0	1,100,000
St Employee Health Ins	0	50,000	50,000	0	0	0	50,000
Employee Benefits	0	9,566,906	9,566,906	0	0	0	9,566,906
Construction Transfer	98,703,023	52,410,033	151,113,056	79,797,935	0	79,797,935	71,315,121
CIP Transfer Section 003	43,443,885	0	43,443,885	24,185,169	0	24,185,169	19,258,716
Trans for Major Maint	73,999,596	4,058,253	78,057,849	57,069,581	0	57,069,581	20,988,268
State Treasurer							
Operations	3,971,384	26,506	3,997,890	1,551,977	613,079	2,165,056	1,832,834
Veterans Tax Exemption	2,185,000	1,200,000	3,385,000	939,013	0	939,013	2,445,987
Indian Motor Vehicle Exemption	451,000	0	451,000	207,141	0	207,141	243,859
Rural Hospital Endow	0	4,000,000	4,000,000	0	0	0	4,000,000
WY Wildlife Trst Challenge	3,000,000	0	3,000,000	260,050	0	260,050	2,739,950
Manager Payments	28,260,681	7,421	28,268,102	9,832,948	0	9,832,948	18,435,154
Department of Education							
WDE-GF Program	17,820,944	123,632	17,944,576	7,941,655	0	7,941,655	10,002,921
WDE-FF Program	226,873,344	1,571,642	228,444,986	68,400,831	1,687,740	70,088,571	158,356,415
Administration & Information							
Director's Office	2,690,961	95,506	2,786,467	1,213,779	13,031	1,226,810	1,559,657
Professional Licensing Board	801,366	(801,366)	0	0	0	0	0
Budget Division	1,888,310	45,184	1,933,494	840,164	8,800	848,964	1,084,530
General Services	29,585,354	953,074	30,538,428	19,094,253	321,592	19,415,845	11,122,583
Construction Management	19,666,938	121,176	19,788,114	15,735,641	2,696,597	18,432,238	1,355,876
Human Resources Division	12,390,122	(2,568,195)	9,821,927	2,426,952	79,905	2,506,857	7,315,070
Information Technology	2,446,619	(2,281,515)	165,104	72,035	1,550	73,585	91,519
Economic Analysis Division	1,090,595	36,598	1,127,193	545,864	5,852	551,716	575,477
State Library Division	7,583,762	(34,360)	7,549,402	2,957,374	1,688,985	4,646,359	2,903,043
CIO & Telecom Council	0	2,327,196	2,327,196	772,921	165,290	938,211	1,388,985
Adjutant General							
Military Dept Operations	11,633,015	203,894	11,836,909	4,464,734	192,864	4,657,598	7,179,311
Air National Guard	9,584,842	37,857	9,622,699	4,470,639	10,399	4,481,038	5,141,661
Camp Guernsey	5,955,601	25,552	5,981,153	2,342,512	131,799	2,474,311	3,506,842
Army National Guard	6,224,748	10,333	6,235,081	4,073,442	377,897	4,451,339	1,783,742
Veteran's Services	1,332,434	185,006	1,517,440	542,217	5,416	547,633	969,807
Oregon Trail Veterans Ceme	451,680	2,156	453,836	223,184	0	223,184	230,652
Military Supp To Civil Auth	108,000	0	108,000	1,724	0	1,724	106,276
Civil Air Patrol	199,649	(61,790)	137,859	89,931	0	89,931	47,928

	BUDGET AS OF JULY 1, 2006	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES/ ENCUMBRANCES	VARIANCE
Public Defender							
Administration	16,345,393	406,142	16,751,535	7,721,642	1,530,170	9,251,812	7,499,723
Agriculture							
Administration Division	4,229,220	726,210	4,955,430	1,776,406	67,792	1,844,198	3,111,232
Ag Education & Info	20,000	12,500	32,500	8,811	2,060	10,871	21,629
Consumer Protection	11,057,922	843,923	11,901,845	5,251,559	64,662	5,316,221	6,585,624
Natural Resources Division	5,032,067	1,893,242	6,925,309	4,410,515	88,235	4,498,750	2,426,559
Pesticide Registration	0	1,250,000	1,250,000	625,950	0	625,950	624,050
State Fair	2,732,419	149,975	2,882,394	1,349,149	227,536	1,576,685	1,305,709
Predator Management Prog	300,000	5,700,914	6,000,914	5,365,669	2,030	5,367,699	633,215
Department of Revenue							
Administration	4,413,801	48,819	4,462,620	1,957,570	41,842	1,999,412	2,463,208
Revenue Division	17,627,699	227,483	17,855,182	3,374,494	133,717	3,508,211	14,346,971
Valuation Division	5,647,171	53,312	5,700,483	1,843,164	61,268	1,904,432	3,796,051
Attorney General							
Law Office	18,630,843	639,972	19,270,815	8,131,418	166,908	8,298,326	10,972,489
Criminal Investigations	24,777,292	720,351	25,497,643	12,233,560	1,106,318	13,339,878	12,157,765
Law Enforcement Academy	4,955,864	304,016	5,259,880	2,427,019	22,717	2,449,736	2,810,144
Peace Officers Stds & Trng	449,008	2,315	451,323	208,408	3,278	211,686	239,637
Medical Review Panel	1,500,000	2,179	1,502,179	182,022	905	182,927	1,319,252
Victim Services Division	7,891,916	114,261	8,006,177	3,543,112	128	3,543,240	4,462,937
Plan Council on Dev Disability	1,693,464	7,828	1,701,292	674,590	16,550	691,140	1,010,152
Yellowstone River Com Lit	0	500,000	500,000	0	0	0	500,000
Department of Environmental Quality							
Administration	1,837,272	6,941,014	8,778,286	641,357	58,233	699,590	8,078,696
Air Quality	3,976,112	1,068,675	5,044,787	1,987,363	686,614	2,673,977	2,370,810
Water Quality	22,954,937	8,485,832	31,440,769	9,582,239	5,196,559	14,778,798	16,661,971
Land Quality	8,337,821	63,922	8,401,743	3,450,710	106,592	3,557,302	4,844,441
Industrial Siting	438,783	515,383	954,166	542,968	7,894	550,862	403,304
Solid Waste Management	14,917,750	1,492,495	16,410,245	2,785,204	358,103	3,143,307	13,266,938
Department of Audit							
Administration	1,549,752	104,987	1,654,739	609,941	12,170	622,111	1,032,628
Public Funds	4,568,626	45,381	4,614,007	2,055,942	696,257	2,752,199	1,861,808
Mineral	6,762,945	58,627	6,821,572	2,922,067	21,691	2,943,758	3,877,814
Excise	3,926,090	111,048	4,037,138	1,579,599	47,484	1,627,083	2,410,055
Public Service Commission							
Administration	500,000	0	500,000	0	0	0	500,000
Department of Commerce							
Administration & Support	2,313,040	1,387,120	3,700,160	1,992,215	44,889	2,037,104	1,663,056
Cultural Resources	16,127,808	2,343,671	18,471,479	10,573,210	310,173	10,883,383	7,588,096
State Parks & Historic	19,932,109	(138,905)	19,793,204	9,117,795	308,758	9,426,553	10,366,651
Department of Employment							
Administration & Support	1,648,729	47,802	1,696,531	753,347	16,110	769,457	927,074
Division of Labor Standards	1,968,830	90,465	2,059,295	859,280	18,426	877,706	1,181,589
Unemployment & Statistics	21,893,623	9,752,534	31,646,157	10,098,217	161,594	10,259,811	21,386,346
Department of Workforce							
Administration	38,234,009	11,136,638	49,370,647	18,247,471	2,631,779	20,879,250	28,491,397
Vocational Rehabilitation	30,083,809	110,678	30,194,487	12,689,520	1,256,697	13,946,017	16,248,470
School Facilities							
WY School Facilities Wrkshp	0	50,882	50,882	0	0	0	50,882
State Engineer							
Administration	1,250,560	46,453	1,297,013	566,942	3,830	570,772	726,241
Ground Water Division	3,568,518	24,202	3,592,720	1,465,126	370,311	1,835,437	1,757,283
Surface Water & Eng Div	3,077,527	(123,752)	2,953,775	1,346,606	5,698	1,352,304	1,601,471
Board of Control Div	10,602,383	393,800	10,996,183	4,895,754	99,773	4,995,527	6,000,656
Support Services Div	3,450,262	782,090	4,232,352	2,060,041	382,452	2,442,493	1,789,859
Interstate Streams Div	1,858,529	6,008	1,864,537	619,236	284,462	903,698	960,839
North Platte Settlement	1,481,414	663	1,482,077	601,907	10,515	612,422	869,655
Wildlife & Natural Resources							
Wildlife-Natural Resource	27,100,000	19,750,000	46,850,000	26,696,094	11,874	26,707,968	20,142,032
Game & Fish							
Vet Svcs Prgm Brucellosis	2,866,483	26,208	2,892,691	1,039,351	44,421	1,083,772	1,808,919
Sage Grouse Plan & Protect	1,135,256	0	1,135,256	121,727	24,485	146,212	989,044
Fire Prevention							
Administration	1,501,842	903,579	2,405,421	472,288	33,915	506,203	1,899,218
Fire Prevention	1,586,432	9,425	1,595,857	735,657	11,336	746,993	848,864
Electrical Safety	1,248,303	5,803	1,254,106	544,682	18,390	563,072	691,034
Training	1,182,658	7,296	1,189,954	576,403	10,386	586,789	603,165
Homeland Security Grant	0	106,010	106,010	65,033	5,252	70,285	35,725
Geological Survey							
Geologic Program	5,536,906	44,881	5,581,787	1,958,809	16,222	1,975,031	3,606,756
National Coal & Statemap	0	321,871	321,871	86,518	3,867	90,385	231,486
Insurance Department							
WY Health Ins Pool	0	3,000,000	3,000,000	0	0	0	3,000,000
Health Insurance Assist Prog	0	266,490	266,490	253,223	0	253,223	13,267
Department of Health							
Directors Office	13,366,387	8,129,584	21,495,971	12,136,766	914,332	13,051,098	8,444,873
Office of Rural Health	9,320,484	(9,320,484)	0	0	0	0	0
Community & Family Health	54,436,096	13,522,588	67,958,684	28,638,514	3,236,819	31,875,333	36,083,351
Health Care Financing	866,226,172	96,465,351	962,691,523	463,485,595	13,159,736	476,645,331	486,046,192
State Health Officer	15,335,415	912,436	16,247,851	8,848,434	2,014,015	10,862,449	5,385,402
Preventive Health & Safety	18,640,100	2,735,230	21,375,330	8,716,877	281,734	8,998,611	12,376,719
Mental Health	118,116,202	15,165,007	133,281,209	54,478,593	1,465,675	55,944,268	77,336,941
Substance Abuse	44,922,200	11,393,617	56,315,817	21,049,317	1,755,769	22,805,086	33,510,731
Developmental Disabilities	101,189,759	7,524,760	108,714,519	48,123,214	375,973	48,499,187	60,215,332
Division on Aging	34,559,956	7,409,974	41,969,930	18,131,018	117,934	18,248,952	23,720,978
Department of Family Service							
Services	126,379,976	5,487,730	131,867,706	54,670,037	2,859,050	57,529,087	74,338,619
Assistance	126,728,445	21,162,835	147,891,280	65,462,883	15,938,531	81,401,414	66,489,866
Livestock Board							
Administration	1,403,937	20,051	1,423,988	498,192	9,688	507,880	916,108
Animal Health	1,251,744	22,809	1,274,553	544,945	35,321	580,266	694,287
Brucellosis	1,479,568	0	1,479,568	673,370	209,853	883,223	596,345
US Dept of AG Grants	0	225,640	225,640	105,057	60	105,117	120,523
Brucellosis Grant	0	264,879	264,879	65,106	1,300	66,406	198,473
Brand Inspection	197,432	1,337,675	1,535,107	197,432	30,211	227,643	1,307,464
Animal Identification	0	411,000	411,000	166,013	0	166,013	244,987
Community College Commission							
Administration	5,118,410	1,213,887	6,332,297	2,344,164	360,902	2,705,066	3,627,231
State Aid	169,816,113	13,588,989	183,405,102	80,900,610	850,000	81,750,610	101,654,492
LEAP	337,500	0	337,500	162,286	502	162,788	174,712
Incentive Fund	500,000	0	500,000	328,973	15,000	343,973	156,027
Adult Basic Education	4,156,695	184,124	4,340,819	1,676,310	450,316	2,126,626	2,214,193
WY Investment in Nursing	4,505,640	0	4,505,640	750,507	45,170	795,677	3,709,963

(Continued)

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2007

(Concluded)

	BUDGET AS OF JULY 1, 2006	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
Veterans Tuition Waiver	0	200,000	200,000	0	0	0	200,000
Public Television	3,150,441	279,477	3,429,918	1,578,601	0	1,578,601	1,851,317
Health Science Bldg	0	7,435,774	7,435,774	0	0	0	7,435,774
Technical Ed Center	0	18,394,000	18,394,000	0	0	0	18,394,000
Office of State Lands & Investments							
Operations	12,123,094	1,009,566	13,132,660	4,939,856	59,375	4,999,231	8,133,429
Forestry Division	16,593,518	(7,183,862)	9,409,656	4,468,761	15,006	4,483,767	4,925,889
County Emergency Fire Supp	0	7,315,758	7,315,758	7,315,758	0	7,315,758	0
Fire/Fire Suppression	0	9,862,710	9,862,710	4,205,398	300,000	4,505,398	5,357,312
Mineral Royalty Grants	229,799,318	52,850,000	282,649,318	63,203,316	146,764,709	209,968,025	72,681,293
Forestry Grants	0	3,632,019	3,632,019	134,119	0	134,119	3,497,900
Governor's Mansion							
Residence Operations	644,973	1,887	646,860	213,519	14,260	227,779	419,081
Governors Residence	10,000	0	10,000	749	0	749	9,251
Department of Corrections							
Correction Operations	66,558,572	1,643,481	68,202,053	34,723,008	5,940,054	40,663,062	27,538,991
Field Services	32,488,279	450,602	32,938,881	15,004,695	1,572,889	16,577,584	16,361,297
Honor Conservation Camp	12,716,779	206,705	12,923,484	6,333,927	54,707	6,388,634	6,534,850
Women's Center	13,221,435	44,656	13,266,091	5,830,938	106,821	5,937,759	7,328,332
Honor Farm	10,720,831	175,999	10,896,830	5,053,800	71,945	5,125,745	5,771,085
State Penitentiary	59,537,617	349,884	59,887,501	24,312,830	894,919	25,207,749	34,679,752
WY Medium Correct Institution	12,483,922	428	12,484,350	78,332	0	78,332	12,406,018
Board of Parole							
Administration	1,610,922	31,055	1,641,977	712,141	0	712,141	929,836
Supreme Court							
Administration	6,947,858	955,766	7,903,624	3,386,393	0	3,386,393	4,517,231
Judicial Nomination Commission	15,001	0	15,001	9,926	0	9,926	5,075
Guardians Ad Litem	4,200,000	0	4,200,000	950,732	0	950,732	3,249,268
Law Library	1,439,259	0	1,439,259	705,943	0	705,943	733,316
Circuit Courts	20,322,460	0	20,322,460	9,639,400	0	9,639,400	10,683,060
Court Auto & Electronic Mgmt	1,204,556	0	1,204,556	463,870	0	463,870	740,686
Judicial Retirement	5,771,972	105,000	5,876,972	5,072,732	0	5,072,732	804,240
Bd of Jud Policy & Admin	1,635,385	505,764	2,141,149	62,577	0	62,577	2,078,572
Commission on Jud Conduct & Ethics	307,387	917	308,304	92,433	0	92,433	215,871
Judicial District 1A	718,196	0	718,196	337,058	0	337,058	381,138
Judicial District 1B	744,082	0	744,082	340,899	0	340,899	403,183
Judicial District 2A	763,540	0	763,540	349,095	0	349,095	414,445
Judicial District 2B	811,033	0	811,033	382,438	0	382,438	428,595
Judicial District 3B	785,168	0	785,168	347,814	0	347,814	437,354
Judicial District 3A	779,068	0	779,068	352,352	0	352,352	426,716
Judicial District 4	759,325	0	759,325	374,749	0	374,749	384,576
Judicial District 5A							
Administration	818,144	0	818,144	314,586	0	314,586	503,558
Water Litigation	479,158	0	479,158	158,500	0	158,500	320,658
Judicial District 5B	747,241	0	747,241	359,429	0	359,429	387,812
Judicial District 6A	816,489	0	816,489	341,596	0	341,596	474,893
Judicial District 7A	778,917	0	778,917	348,695	0	348,695	430,222
Judicial District 7B	823,911	0	823,911	369,348	0	369,348	454,563
Judicial District 9A	821,932	0	821,932	377,653	0	377,653	444,279
Judicial District 8A	820,910	0	820,910	382,916	0	382,916	437,994
Judicial District 9B	850,202	0	850,202	375,686	0	375,686	474,516
Judicial District 6B	781,466	0	781,466	336,146	0	336,146	445,320
Judicial District 8B	667,667	0	667,667	313,313	0	313,313	354,354
Judicial District 1C	819,999	0	819,999	393,459	0	393,459	426,540
Judicial District 3C	791,339	0	791,339	363,758	0	363,758	427,581
Judicial District 7C	720,120	0	720,120	365,935	0	365,935	354,185
Judicial District 6C	693,905	0	693,905	283,796	0	283,796	410,109
District Attorney/District #1	3,109,026	520,243	3,629,269	1,465,036	65,096	1,530,132	2,099,137
District Attorney/District #7	2,993,479	227,584	3,221,063	1,547,567	10,507	1,558,074	1,662,989
County Prosecuting Attorneys	1,306,000	1,936,000	3,242,000	663,250	0	663,250	2,578,750
Legislative Service Office	14,532,432	2,701,385	17,233,817	7,521,867	11,484	7,533,351	9,700,466
School Foundation	0	3,301,530	3,301,530	151,850	0	151,850	3,149,680
Board of Equalization	1,528,505	75,431	1,603,936	762,210	2,330	764,540	839,396
Environmental Quality Council	604,460	73,087	677,547	298,051	27,702	325,753	351,794
Administrative Hearings	2,465,727	235,341	2,701,068	1,156,465	470,742	1,627,207	1,073,861
TOTAL EXPENDITURES	3,352,506,008	464,519,552	3,817,025,560	1,623,052,051	232,842,481	1,855,894,532	1,961,131,028
NET INCOME (LOSS)	\$ (803,679,688)	\$ 137,541,671	\$ (666,138,017)	\$ 667,451,096	\$ (232,842,481)	\$ 434,608,615	

Schedule of Revenues & Expenditures

(Budget & Actual)

Foundation Program Fund
For the Year Ended June 30, 2007

	BUDGET AS OF JULY 1, 2006	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Other Taxes	\$ 406,066,058	\$ 0	\$ 406,066,058	\$ 267,094,319	\$ 0	\$ 267,094,319	\$ (138,971,739)
Fines & Forfeitures	37,000	0	37,000	12,340	0	12,340	(24,660)
Interest Income	14,000,000	0	14,000,000	16,104,001	0	16,104,001	2,104,001
Federal Mineral Royalties	273,000,000	0	273,000,000	148,194,273	0	148,194,273	(124,805,727)
Charges for Sales and Services	87,167,558	60,852,677	148,020,235	10,926	0	10,926	(148,009,309)
Revenue from Others	262,000,000	0	262,000,000	157,009,710	0	157,009,710	(104,990,290)
Transfers	130,000,000	0	130,000,000	78,121,448	0	78,121,448	(51,878,552)
Federal	3,360,000	0	3,360,000	1,137,473	0	1,137,473	(2,222,527)
TOTAL REVENUES	1,175,630,616	60,852,677	1,236,483,293	667,684,490	0	667,684,490	(568,798,803)
EXPENDITURES							
2007-2008 Appropriations							
WDE-GF Program	6,605,200	965,000	7,570,200	2,816,716	1,074,466	3,891,182	3,679,018
Army National Guard	5,600,000	0	5,600,000	2,110,249	30,372	2,140,621	3,459,379
Law Office	2,980,887	0	2,980,887	364,483	245,516	609,999	2,370,888
Infrastructure School Fac	0	97,962,512	97,962,512	0	0	0	97,962,512
WY Teacher Shortage Loan Re	800,000	75,600	875,600	60,246	0	60,246	815,354
School Study	0	550,000	550,000	321,608	0	321,608	228,392
School Foundation Pgm	1,115,272,127	42,762,677	1,158,034,804	514,063,871	0	514,063,871	643,970,933
Court Order Placements	21,193,326	1,500,000	22,693,326	10,125,494	0	10,125,494	12,567,832
Natl Bd Certified Teacher	600,000	16,590,000	17,190,000	284,896	0	284,896	16,905,104
Education Reform	22,729,748	0	22,729,748	11,070,085	577,306	11,647,391	11,082,357
Student Performance Data	2,220,763	0	2,220,763	1,522,961	0	1,522,961	697,802
TOTAL EXPENDITURES	1,178,002,051	160,405,789	1,338,407,840	542,740,609	1,927,660	544,668,269	793,739,571
NET INCOME (LOSS)	\$ (2,371,435)	\$ (99,553,112)	\$ (101,924,547)	\$ 124,943,881	\$ (1,927,660)	\$ 123,016,221	

WATER FUND

	BUDGET AS OF JULY 1, 2006	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Mineral Severance	\$ 0	\$ 0	\$ 0	\$ 24,039,529	\$ 0	\$ 24,039,529	\$ 24,039,529
Use of Property	0	0	0	9,530	0	9,530	9,530
Interest Income	0	0	0	14,967,844	0	14,967,844	14,967,844
Charges for Sales and Services	7,546,973	710,000	8,256,973	405,803	0	405,803	(7,851,170)
Revenue from Others	0	33,000	33,000	35,992	0	35,992	2,992
Transfers	0	2,000,000	2,000,000	16,567,957	0	16,567,957	14,567,957
Miscellaneous	0	0	0	193,320	0	193,320	193,320
TOTAL REVENUES	7,546,973	2,743,000	10,289,973	56,219,975	0	56,219,975	45,930,002
EXPENDITURES							
2007-2008 Appropriations							
Agriculture							
Natural Resources Div	0	675,000	675,000	547,255	0	547,255	127,745
Attorney General							
Big Horn Water Litigation	500,000	0	500,000	67,257	0	67,257	432,743
Water Development							
Administration	7,046,973	56,735	7,103,708	3,333,327	70,500	3,403,827	3,699,881
Water Development I	0	1,645,800	1,645,800	822,900	0	822,900	822,900
Tribal Summit	0	10,000	10,000	0	0	0	10,000
Misc Debt Service Acct	0	60,000	60,000	25,141	0	25,141	34,859
Fontenelle Debt Service	0	710,000	710,000	676,898	0	676,898	33,102
Palisades	0	18,000	18,000	7,080	0	7,080	10,920
Tribal Summit Travel	0	13,250	13,250	0	0	0	13,250
TOTAL EXPENDITURES	7,546,973	3,188,785	10,735,758	5,479,858	70,500	5,550,358	5,185,400
NET INCOME (LOSS)	\$ 0	\$ (445,785)	\$ (445,785)	\$ 50,740,117	\$ (70,500)	\$ 50,669,617	

Schedule of Revenues & Expenditures

(Budget & Actual)

Legislative Reserve Fund
For the Year Ended June 30, 2007

	BUDGET AS OF JULY 1, 2006	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Mineral Severance	\$ 0	\$ 0	\$ 0	\$ 203,579,500	\$ 0	\$ 203,579,500	\$ 203,579,500
Licenses & Permits	4,000	0	4,000	0	0	0	(4,000)
Federal Mineral Royalties	0	0	0	377,059,740	0	377,059,740	377,059,740
Charges for Sales and Services	35,738	0	35,738	1,900	0	1,900	(33,838)
Revenue from Others	0	295,530	295,530	99,470	0	99,470	(196,060)
Transfers	188,019,188	766,550	188,785,738	145,811,468	0	145,811,468	(42,974,270)
TOTAL REVENUES	188,058,926	1,062,080	189,121,006	726,552,078	0	726,552,078	537,431,072
EXPENDITURES							
2007-2008 Appropriations							
Emergency Management	0	696,037	696,037	0	0	0	696,037
Sick/Annual Leave 93chp225	0	845,369	845,369	0	0	0	845,369
Trans to Water III	27,500,000	20,543,656	48,043,656	16,317,957	0	16,317,957	31,725,699
Pandemic Flu Vaccines	5,000,000	0	5,000,000	800,000	0	800,000	4,200,000
BRA To Water II	0	2,000,000	2,000,000	250,000	0	250,000	1,750,000
Capitol Bldg Construction	0	27,000,000	27,000,000	0	0	0	27,000,000
Trns to Legislative Stabiliz	183,719,188	56,280,812	240,000,000	98,894,697	0	98,894,697	141,105,303
Budget Balancer	1,202,699,180	210,938,046	1,413,637,226	706,818,612	0	706,818,612	706,818,614
State Share of Medicaid	60,000,000	(20,326,159)	39,673,841	0	0	0	39,673,841
Transfer from BRA	183,719,188	56,280,812	240,000,000	0	0	0	240,000,000
Transfer to Perm WY Min Trst	200,000,000	(140,000,000)	60,000,000	20,000,000	0	20,000,000	40,000,000
Trnsf to Hathaway Scholar	17,700,000	0	17,700,000	17,700,000	0	17,700,000	0
WY State Library	2,900,000	0	2,900,000	2,900,000	0	2,900,000	0
Revenues to Local Govmt	46,600,000	0	46,600,000	19,166,667	0	19,166,667	27,433,333
Administration-Animal Euthan	39,738	0	39,738	8,244	120	8,364	31,374
William F Cody	0	300,000	300,000	0	0	0	300,000
Historic Site Interpretation	0	300,000	300,000	0	0	0	300,000
Health Loan/Grants Programs	6,050,000	1,062,080	7,112,080	139,873	0	139,873	6,972,207
WY Medical Assistance & Serv	0	150,000	150,000	0	0	0	150,000
Community College Outreach	2,800,000	0	2,800,000	1,326,410	189,461	1,515,871	1,284,129
Administration	0	6,000,000	6,000,000	4,847,481	0	4,847,481	1,152,519
TOTAL EXPENDITURES	1,938,727,294	222,070,653	2,160,797,947	889,169,941	189,581	889,359,522	1,271,438,425
NET INCOME (LOSS)	\$ (1,750,668,368)	\$ (221,008,573)	\$ (1,971,676,941)	\$ (162,617,863)	\$ (189,581)	\$ (162,807,444)	



Required Supplementary Information

Budgets

The Legislature appropriates substantially cash basis budgets for a majority of the funds at the program level (administration, revenue division, investigations, etc.) within an agency. The State budget office maintains budgets for budgeted funds at the series level (personnel services, support services, etc.) within a program. Agency budget analysts are allowed to transfer appropriations from one series to another series within an agency's program but the Governor must approve all changes in appropriations at the program level. The State's legal level of budgetary control is at the program level.

The budget statements that are presented for the special revenue funds represent legally adopted budgets for those funds that had current year budgetary activity. There were special revenue funds—Statutory Reserve Account Fund, GAAP Holding Fund, School Debt Service Assistance Fund, Farm Loan Revenue Fund, Omnibus Land Fund and the Oil Surcharge Conservation Fund, that had either no activity or no current budget year activity. All budgets presented are on a biennial basis except the Game and Fish Fund, the Wyoming Wildlife Fund, and the Wyoming Wildlife Trust Fund, as these funds operate on annual budgets, as the Game and Fish Commission approves these budgets annually.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed for governmental fund types. Encumbrances outstanding at June 30, 2007, for which the goods or services have not been received, are shown as a reservation of fund balance.

Reconciliation from the Budgetary Basis of Accounting to the GAAP Basis

	General Fund	Foundation Program Fund	Legislative Reserve Fund
Budgetary Basis Excess (Deficit)			
Revenues over (under) Expenditures	\$ 434,608,615	\$ 123,016,221	\$ (162,807,444)
Changes in certain revenue and expenditure accruals	385,664,301	(89,790,956)	(262,030,044)
Revenue and/or Expenditures from previous biennium budgets	114,195,498	(28,117,921)	(78,116,296)
Encumbrances as of June 30, 2007	232,842,481	1,927,660	189,581
Non-budgeted funds	(464,009,899)	(12,716,310)	(30,261,520)
GAAP Basis Excess (Deficiency) of Revenues and Other Financing Sources over (Under) Expenditures and Other Financial Uses for the biennium	\$ 703,300,996	\$ (5,681,306)	\$ (533,025,723)
Net Change in Fund Balance:			
Year ended June 30, 2007	\$ 703,300,996	\$ (5,681,306)	\$ (533,025,723)
Year ended June 30, 2008	0	0	0
Total net change for the biennium	\$ 703,300,996	\$ (5,681,306)	\$ (533,025,723)

Supplemental appropriations and additional appropriations approved by the Governor are included in the column titled "B11's & Supplemental Budget." In the budget and actual statements, encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded as expenditures and liabilities in order to reserve that portion of the applicable appropriation, is employed for budgetary control purposes. Some unencumbered appropriations lapse at the end of each biennium. Encumbrances are reported as a reservation of fund balance and carried forward for use in future years. Revenue budgets are not legislatively established but are determined by individual agencies or the Consensus Revenue Estimating Group.

Wyoming Department of Transportation Infrastructure Using Modified Approach

The Wyoming Department of Transportation (DOT) accounts for its infrastructure assets using the modified approach. The infrastructure consists of the road subsystem and the bridge subsystem.

DOT manages its road network with a pavement management system developed by the Department. A consulting firm is contracted to collect the data. The pavement condition is rated in three areas: ride, rutting, and cracking. The ride is measured by suspension movement using an index called the present surface index (PSI). The rutting is measured using the height difference between the lane center and each wheel path of a cross section of the road to determine the rut index (RUT). The cracking measures the width and frequency of the cracks to establish the pavement condition index (PCI). A composite rating is derived from the three condition ratings called the pavement serviceability rating (PSR). The pavement management system establishes a PSR on a scale from 0 to 5 for each road section with the following categories: excellent 5.0 to 3.5, good 3.5 to 3.0, fair 3.0 to 2.5 and poor 2.5 to 0. It is DOT's policy to maintain its National Highway System (NHS) at an average rating of 3.25 (good) for the NHS.

system as a whole and its Off the National Highway System (Non-NHS) at an average rating of 3.00 (fair) for the Non-NHS system as a whole. Each road section has data collected every other year. The road subsystem condition assessment is done every year.

As of September 30, 2006, the overall PSR for the NHS was 3.43 and Non-NHS was 3.14. As of September 30, 2005, the overall PSR for the NHS was 3.45 and Non-NHS 3.13. As of September 30, 2004, the overall PSR for the NHS was 3.46 while the Non-NHS was 3.16. The number of miles for NHS and Non-NHS with excellent to good condition and fair to poor condition are as follows:

PSR Condition Rating	NHS						NON-NHS					
	2004		2005		2006		2004		2005		2006	
	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent
Good to Excellent	1,885	63.8%	1,887	63.8%	2,006	62.6%	1,544	43.5%	1,444	40.7%	1,399	39.2%
Poor to Fair	1,070	36.2%	1,069	36.2%	1,437	37.4%	2,006	56.5%	2,103	59.3%	2,170	60.8%
	2,955	100.0%	2,955	100.0%	3,443	100.0%	3,550	100.0%	3,547	100.0%	3,569	100.0%

The Department uses a comprehensive bridge management system (PONTIS) to assist in managing the State's bridges. Each bridge is inspected at least once every two years. This inspection measures, rates, and records the required National Bridge Inventory (NBI) items, including dimensions, clearances, alignment, waterway data and structural condition. The structural condition is evaluated by using structural elements. Each component of the bridge (girders, deck, railing, columns, piling, etc.) is assigned an element and the condition of each element is evaluated based on several condition assessments. The element data is converted to NBI ratings using a conversion program. The structure's NBI data is then used to determine its sufficiency rating. The sufficiency rating is calculated by the Federal Highway Administration, and bridges with a sufficiency rating of 80 or less and classified as structurally deficient and/or functionally obsolete are put on the Federal Highway Administration selection list. Functional obsolescence is a measure of the suitability of the bridge to provide for requirements of traffic both on and under the structure. Structural deficiency is a measure of the condition of the structural elements and the ability of the bridge to carry the anticipated loads. Bridges appearing on the selection list are considered deficient, whereas those not on the lists are considered acceptable. The bridge subsystem condition assessment is done every year. The Department of Transportation's policy is to maintain 83% of its NHS bridges and 80% of Non-NHS bridges in acceptable condition.

Using the BMS/NBI conversion program, the NBI data supplied to the Federal Highway Administration results in the following selection list condition rating for the last three fiscal years:

Selet List Condition Rating	NHS						Non-NHS					
	2004		2005		2006		2004		2005		2006	
	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent
Acceptable	1,223	96.1%	1,224	96.2%	1,227	96.5%	612	92.4%	612	93.0%	609	92.8%
Deficient	50	3.9%	49	3.8%	45	3.5%	50	7.6%	46	7.0%	47	7.2%
	1,273	100.0%	1,273	100.0%	1,272	100.0%	662	100.0%	658	100.0%	656	100.0%

The Department estimated maintenance and preservation expenditures on infrastructure assets of \$414.3 million for the year ended September 30, 2006. Actual expenditures on the budgetary basis on infrastructure for maintenance and preservation were \$315.4 million, a difference of \$98.9 million. The difference is due to the size of the projects, with larger projects taking a longer period to complete, and projects that were let late in the current fiscal year and work was not started on these projects until the next year.

Estimated and actual amounts used to maintain or preserve the Department's infrastructure systems at the Department's target PSR ratings for the past four years is as follows:

For the year ended September 30	Estimated		Actual	
	Road Network	Bridges	Road Network	Bridges
2002	292.6 million	14.0 million	307.2 million	22.5 million
2003	298.9 million	19.8 million	327.9 million	18.8 million
2004	325.1 million	22.7 million	323.5 million	13.4 million
2005	320.4 million	18.3 million	320.7 million	13.8 million
2006	391.5 million	22.8 million	298.4 million	22.1 million

