

Required Supplementary Information



Clockwise starting upper left corner: Smoke coming from behind Bunsen Peak, taken from Old Road behind Aspen Dorm (photographer Terry Danforth; 1988); Irrigation system protecting power line near Norris Geyser Basin (photographer Jeff Henry; 1988); Bomber dropping retardant at NE gate (photographer Bob Chambers; September 4, 1988); Firefighter spraying water on Old Faithful Inn (photographer Jeff Henry; 1988); Flame & smoke approaching Old Faithful Photo shop & Snow Lodge; (photographer unknown; 1988); Approaching firestorm at Old Faithful Inn with buses in parking lot (photographer Jeff Henry; September 7, 1988); Crown fire approaching Old Faithful Snowlodge (photographer Jeff Henry; September 7, 1988); Smoke & Roosevelt Arch at north entrance (photographer Jeff Henry; Late August 1988);



The fires were so intense that vehicles left near the fire had their wheels melted, windshields shattered and paint scorched. Priority was concentrated on life and structure protection, especially structures of historical significance such as the Old Faithfull Inn. Firefighters, using fire engines and portable water pumping systems, kept the roofs and other surfaces of the structures wet. Of more than 1,000 structures located in the park, only 67 were destroyed. Photo Credits: The Official Website of Yellowstone National Park; Yellowstone Digital Slide File.

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2008

	BUDGET AS OF JULY 1, 2006	BI'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 971,524,000	\$ 13,655,489	\$ 985,179,489	\$ 1,035,641,159	\$ 0	\$ 1,035,641,159	\$ 50,461,670
Mineral Severance	386,400,000	19,764,458	406,164,458	426,156,661	0	426,156,661	19,992,203
Other Taxes	62,396,000	(178,464)	62,217,536	57,926,229	0	57,926,229	(4,291,307)
Licenses & Permits	4,020,001	377,808	4,397,809	12,942,157	0	12,942,157	8,544,348
Fines & Forfeitures	26,000,000	2,248,945	28,248,945	6,762,691	0	6,762,691	(21,486,254)
Use of Property	13,882,179	1,626,238	15,508,417	13,756,230	0	13,756,230	(1,752,187)
Federal Mineral Royalties	0	0	0	4,000,000	0	4,000,000	4,000,000
Interest Income	0	172,803,553	172,803,553	207,002,101	0	207,002,101	34,198,548
Interest From Other Funds	0	219,900,000	219,900,000	7,619,340	0	7,619,340	(212,280,660)
Charges for Sales and Services	11,295,149	128,495,392	139,790,541	76,851,065	0	76,851,065	(62,939,476)
Revenue from Others	26,954,121	13,009,639	39,963,760	41,235,890	0	41,235,890	1,272,130
Transfers	75,580,815	213,999,253	289,580,068	1,514,148,274	0	1,514,148,274	1,224,568,206
Federal	970,771,655	261,657,397	1,232,429,052	1,046,457,970	0	1,046,457,970	(185,971,082)
Miscellaneous	2,400	239,573	241,973	1,390,144	0	1,390,144	1,148,171
TOTAL REVENUES	2,548,826,320	1,047,599,281	3,596,425,601	4,451,889,911	0	4,451,889,911	855,464,310
EXPENDITURES							
2007-2008 Appropriations							
Governor's Office							
Administration	5,930,154	574,486	6,504,640	5,663,061	95,975	5,759,036	745,604
State Tribal Liaison	442,080	935	443,015	319,519	35	319,554	123,461
Commission on Uniform Laws	46,572	0	46,572	44,193	0	44,193	2,379
Wind River Ed Prog	0	0	0	0	0	0	0
Special Contingent	550,000	(208,817)	341,183	0	0	0	341,183
Clean Coal Research	0	2,600,000	2,600,000	2,500,000	0	2,500,000	100,000
Emergency Mgt/Homeland Sec	31,825,300	2,110,536	33,935,836	21,632,718	124,911	21,757,629	12,178,207
Underage Drinking Prevention	1,131,463	(1,131,463)	0	0	0	0	0
Community College Study	0	100,000	100,000	82,312	4,027	86,339	13,661
Health Care Commission	2,091,616	22,943	2,114,559	1,172,420	673,812	1,846,232	268,327
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	191,906	49,390	241,296	9,438
Secretary of State							
Administration	5,062,804	290,916	5,353,720	4,700,106	75,232	4,775,338	578,382
Reapportionment Computer	375,601	0	375,601	375,601	0	375,601	0
HAVA/Chapter 183	3,400,000	0	3,400,000	0	0	0	3,400,000
State Auditor							
Administration	16,010,383	63,944	16,074,327	15,612,319	25,656	15,637,975	436,352
Game & Fish	0	1,100,000	1,100,000	1,100,000	0	1,100,000	0
St Employee Health Ins	0	50,000	50,000	0	0	0	50,000
Employee Benefits	0	3,142,035	3,142,035	3,142,034	0	3,142,034	1
Construction Transfer	98,703,023	56,110,033	154,813,056	154,813,056	0	154,813,056	0
CIP Transfer Section 003	43,443,885	0	43,443,885	43,443,885	0	43,443,885	0
Trans for Major Maint	73,999,596	4,058,253	78,057,849	78,057,849	0	78,057,849	0
State Treasurer							
Operations	3,971,384	27,706	3,999,090	3,545,974	31,306	3,577,280	421,810
Veterans Tax Exemption	2,185,000	5,000,000	7,185,000	4,295,610	2,889,390	7,185,000	0
Indian Motor Vehicle Exemption	451,000	0	451,000	451,000	0	451,000	0
Rural Hospital Endow	0	4,000,000	4,000,000	467,883	12,125	480,008	3,519,992
WY Wildlife Trst Challenge	3,000,000	0	3,000,000	907,103	0	907,103	2,092,897
Manager Payments	28,260,681	15,455	28,276,136	28,265,271	1,982	28,267,253	8,883
Department of Education							
WDE-GF Program	17,820,944	1,195,900	19,016,844	17,776,790	758,161	18,534,951	481,893
WDE-FF Program	226,873,344	2,488,961	229,362,305	167,837,898	2,087,177	169,925,075	59,437,230
Administration & Information							
Director's Office	2,690,961	126,453	2,817,414	2,509,025	42,042	2,551,067	266,347
Professional Licensing Board	801,366	(801,366)	0	0	0	0	0
Budget Division	1,888,310	80,745	1,969,055	1,818,770	85,098	1,903,868	65,187
General Services	29,585,354	850,156	30,435,510	29,035,791	319,574	29,355,365	1,080,145
Construction Management	19,666,938	129,917	19,796,855	19,527,003	57,056	19,584,059	212,796
Human Resources Division	12,390,122	(7,686,534)	4,703,588	4,389,501	132,660	4,522,161	181,427
Information Technology	2,446,619	(1,963,657)	482,962	159,175	0	159,175	323,787
Economic Analysis Division	1,090,595	37,200	1,127,795	1,101,685	2,063	1,103,748	24,047
State Library Division	7,583,762	(27,267)	7,556,495	6,843,321	23,822	6,867,143	689,352
CIO & Telecom Council	0	2,440,821	2,440,821	1,690,505	542,229	2,232,734	208,087
Adjutant General							
Military Dept Operations	11,633,015	617,121	12,250,136	10,257,665	776,419	11,034,084	1,216,052
Air National Guard	9,584,842	158,429	9,743,271	9,128,114	7,126	9,135,240	608,031
Camp Guemsey	5,955,601	332,333	6,287,934	5,358,456	11,002	5,369,458	918,476
Army National Guard	6,224,748	2,436,096	8,660,844	8,032,469	297,410	8,329,879	330,965
Veteran's Services	1,332,434	187,293	1,519,727	1,225,565	92,238	1,317,803	201,924
Oregon Trail Veterans Ceme	451,680	25,401	477,081	442,855	3,031	445,886	31,195
Military Supp To Civil Auth	108,000	0	108,000	45,951	50,382	96,333	11,667
Civil Air Patrol	199,649	(61,790)	137,859	104,318	0	104,318	33,541
Public Defender							
Administration	16,345,393	579,728	16,925,121	16,561,300	28,758	16,590,058	335,063
Agriculture							
Administration Division	4,229,220	(508,141)	3,721,079	3,154,455	77,621	3,232,076	489,003
Ag Education & Info	20,000	12,500	32,500	19,792	0	19,792	12,708
Consumer Protection	11,057,922	1,462,971	12,520,893	11,276,396	194,167	11,470,563	1,050,330
Natural Resources Division	5,032,067	1,921,236	6,953,303	6,646,138	24,450	6,670,588	282,715
Pesticide Registration	0	1,250,000	1,250,000	1,250,000	0	1,250,000	0
State Fair	2,732,419	460,917	3,193,336	2,938,521	32,716	2,971,237	222,099
Predator Management Prog	300,000	5,700,914	6,000,914	5,654,299	4,313	5,658,612	342,302

	BUDGET AS OF JULY 1, 2006	BIT'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES/ ENCUMBRANCES	VARIANCE
Department of Revenue							
Administration	4,413,801	104,891	4,518,692	3,993,033	113,451	4,106,484	412,208
Revenue Division	17,627,699	335,506	17,963,205	7,786,907	2,257,924	10,044,831	7,918,374
Valuation Division	5,647,171	68,459	5,715,630	3,355,292	238,429	3,593,721	2,121,909
Attorney General							
Law Office	18,630,843	272,229	18,903,072	17,120,381	365,993	17,486,374	1,416,698
Criminal Investigations	24,777,292	4,318,974	29,096,266	26,056,239	2,100,138	28,156,377	939,889
Law Enforcement Academy	4,955,864	440,551	5,396,415	5,199,336	2,720	5,202,056	194,359
Peace Officers Stds & Trng	449,008	(22,685)	426,323	421,583	0	421,583	4,740
Medical Review Panel	1,500,000	3,399	1,503,399	386,377	0	386,377	1,117,022
Victim Services Division	7,891,916	283,864	8,175,780	7,867,165	0	7,867,165	308,615
Plan Council on Dev Disability	1,693,464	55,367	1,748,831	1,525,637	0	1,525,637	223,194
Yellowstone River Com Lit	0	500,000	500,000	17,971	0	17,971	482,029
Department of Environmental Quality							
Administration	1,837,272	1,757,690	3,594,962	2,990,259	150	2,990,409	604,553
Air Quality	3,976,112	1,486,485	5,462,597	4,287,468	251,487	4,538,955	923,642
Water Quality	22,954,937	9,367,902	32,322,839	21,559,288	469,807	22,029,095	10,293,744
Land Quality	8,337,821	113,180	8,451,001	7,602,586	0	7,602,586	848,415
Industrial Siting	438,783	518,738	957,521	863,216	0	863,216	94,305
Solid Waste Management	14,917,750	(7,551,119)	7,366,631	6,002,220	6,740	6,008,960	1,357,671
Department of Audit							
Administration	1,549,752	116,064	1,665,816	1,523,832	35,846	1,559,678	106,138
Public Funds	4,568,626	72,132	4,640,758	4,458,144	997	4,459,141	181,617
Mineral	6,762,945	84,701	6,847,646	6,391,706	12,351	6,404,057	443,589
Excise	3,926,090	149,767	4,075,857	3,603,939	20,951	3,624,890	450,967
Public Service Commission							
Administration	500,000	0	500,000	0	0	0	500,000
Department of Commerce							
Administration & Support	2,313,040	1,557,387	3,870,427	3,824,871	855	3,825,726	44,701
Cultural Resources	16,127,808	2,989,521	19,117,329	17,408,270	610,500	18,018,770	1,098,559
State Parks & Historic	19,932,109	(20,911)	19,911,198	18,268,691	71,862	18,340,553	1,570,645
Department of Employment							
Administration & Support	1,648,729	67,462	1,716,191	1,556,729	5,946	1,562,675	153,516
Division of Labor Standards	1,968,830	113,436	2,082,266	1,882,155	23,525	1,905,680	176,586
Unemployment & Statistics	21,893,623	9,910,336	31,803,959	21,806,097	29,270	21,835,367	9,968,592
Department of Workforce							
Administration	38,234,009	11,417,005	49,651,014	40,247,551	2,329,908	42,577,459	7,073,555
Vocational Rehabilitation	30,083,809	161,963	30,245,772	27,080,178	645,838	27,726,016	2,519,756
School Facilities							
WY School Facilities Wrkshp	0	50,882	50,882	28,198	0	28,198	22,684
State Engineer							
Administration	1,250,560	17,544	1,268,104	1,193,144	0	1,193,144	74,960
Ground Water Division	3,568,518	31,446	3,599,964	3,298,946	100,187	3,399,133	200,831
Surface Water & Eng Div	3,077,527	(160,579)	2,916,948	2,829,690	14,137	2,843,827	73,121
Board of Control Div	10,602,383	543,611	11,145,994	10,372,822	0	10,372,822	773,172
Support Services Div	3,450,262	799,484	4,249,746	3,693,025	330,828	4,023,853	225,893
Interstate Streams Div	1,858,529	(293,992)	1,564,537	1,306,291	130,673	1,436,964	127,573
North Platte Settlement	1,481,414	5,663	1,487,077	1,228,457	140,000	1,368,457	118,620
Wildlife & Natural Resources							
Wildlife-Natural Resource	27,100,000	19,752,137	46,852,137	46,644,080	3,365	46,647,445	204,692
Game & Fish							
Vet Svcs Prgm Brucellosis	2,866,483	58,206	2,924,689	2,023,556	50,112	2,073,668	851,021
Sage Grouse Plan & Protect	1,135,256	500,000	1,635,256	589,582	375,306	964,888	670,368
Damage Claims	0	172,973	172,973	34,467	0	34,467	138,506
Fire Prevention							
Administration	1,501,842	9,956	1,511,798	974,023	474,393	1,448,416	63,382
Fire Prevention	1,586,432	39,184	1,625,616	1,554,651	0	1,554,651	70,965
Electrical Safety	1,248,303	190,211	1,438,514	1,377,061	0	1,377,061	61,453
Training	1,182,658	17,704	1,200,362	1,140,716	0	1,140,716	59,646
Federal Grants	0	899,218	899,218	234,849	24,033	258,882	640,336
Homeland Security Grant	0	187,129	187,129	143,648	3,362	147,010	40,119
Geological Survey							
Geologic Program	5,536,906	(433,594)	5,103,312	4,521,239	241,265	4,762,504	340,808
National Coal & Statemap	0	681,769	681,769	412,336	85,252	497,588	184,181
China CO2	0	239,001	239,001	26,568	0	26,568	212,433
Insurance Department							
WY Health Ins Pool	0	3,000,000	3,000,000	694,140	1,671	695,811	2,304,189
Health Insurance Assist Prog	0	634,243	634,243	433,258	0	433,258	200,985
Department of Transportation							
Administrative Services	0	250,000	250,000	250,000	0	250,000	0
WYOLink	0	35,111,340	35,111,340	23,111,340	0	23,111,340	12,000,000
Operational Services	0	72,000	72,000	1,595	0	1,595	70,405
Airport Improvements	0	17,940,419	17,940,419	11,865,567	0	11,865,567	6,074,852
GF Appropriation to Comm	0	175,000,000	175,000,000	131,503,000	0	131,503,000	43,497,000
Department of Health							
Directors Office	13,366,387	10,207,692	23,574,079	22,483,693	152,787	22,636,480	937,599
Office of Rural Health	9,320,484	(9,320,484)	0	0	0	0	0
Community & Family Health	54,436,096	14,461,946	68,898,042	61,386,332	182,753	61,569,085	7,328,957
Health Care Financing	866,226,172	130,778,694	997,004,866	984,844,587	158,805	985,003,392	12,001,474
State Health Officer	15,335,415	4,436,245	19,771,660	17,432,935	3,700	17,436,635	2,335,025
Preventive Health & Safety	18,640,100	2,987,236	21,627,336	19,884,900	178,715	20,063,615	1,563,721
Mental Health	118,116,202	9,607,474	127,723,676	121,994,948	1,157,833	123,152,781	4,570,895
Substance Abuse	44,922,200	12,605,650	57,527,850	53,752,347	651,236	54,403,583	3,124,267
Developmental Disabilities	101,189,759	7,826,274	109,016,033	106,131,698	304,864	106,436,562	2,579,471
Division on Aging	34,559,956	7,596,408	42,156,364	39,875,018	285,356	40,160,374	1,995,990
Department of Family Service							
Services	126,379,976	7,107,589	133,487,565	118,475,763	739,280	119,215,043	14,272,522
Assistance	126,728,445	44,329,670	171,058,115	140,670,749	2,436,119	143,106,868	27,951,247
Livestock Board							
Administration	1,403,937	63,307	1,467,244	1,191,846	0	1,191,846	275,398
Animal Health	1,251,744	56	1,251,800	1,211,673	1,225	1,212,898	38,902
Brucellosis	1,479,568	4,850	1,484,418	1,249,797	29,768	1,279,565	204,853
US Dept of AG Grants	0	345,815	345,815	244,621	0	244,621	101,194
Brucellosis Grant	0	317,137	317,137	214,496	101,499	315,995	1,142
Brand Inspection	197,432	1,337,675	1,535,107	1,535,107	0	1,535,107	0
Animal Identification	0	562,600	562,600	417,050	0	417,050	145,550
Community College Commission							
Administration	5,118,410	1,436,909	6,555,319	5,413,240	668,403	6,081,643	473,676
State Aid	169,816,113	13,588,989	183,405,102	178,780,296	1,799,446	180,579,742	2,825,360
LEAP	337,500	0	337,500	301,191	12,526	313,717	23,783
Incentive Fund	500,000	202,980	702,980	683,482	2,498	685,980	17,000
Adult Basic Education	4,156,695	187,304	4,343,999	3,989,017	138,363	4,127,380	216,619
WY Investment in Nursing	4,505,640	0	4,505,640	2,892,396	1,105,851	3,998,247	507,393
Veterans Tuition Waver	0	369,000	369,000	368,948	52	369,000	0
Public Television	3,150,441	279,477	3,429,918	3,400,828	0	3,400,828	29,090

(Continued)

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2008

(Concluded)

	BUDGET AS OF JULY 1, 2006	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES	VARIANCE
Health Science Bldg	0	7,435,774	7,435,774	7,435,511	0	7,435,511	263
Capital Construction S105	0	9,197,000	9,197,000	0	0	0	9,197,000
Technical Ed Center	0	9,197,000	9,197,000	9,197,000	0	9,197,000	0
WWC Dormitory Residence Hall	0	4,000,000	4,000,000	4,000,000	0	4,000,000	0
Office of State Lands & Investments							
Operations	12,123,094	1,569,664	13,692,758	11,479,567	932,238	12,411,805	1,280,953
Forestry Division	16,593,518	(7,223,699)	9,369,819	8,496,488	34,805	8,531,293	838,526
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	5,117,968	30,500	5,148,468	4,714,242
Mineral Royalty Grants	229,799,318	52,850,000	282,649,318	184,145,641	82,167,748	266,313,389	16,335,929
Forestry Grants	0	3,989,783	3,989,783	1,437,179	0	1,437,179	2,552,604
Governor's Mansion							
Residence Operations	644,973	24,185	669,158	547,460	24,399	571,859	97,299
Governors Residence	10,000	0	10,000	7,370	0	7,370	2,630
University of Wyoming							
State Aid	0	355,279,939	355,279,939	163,175,946	0	163,175,946	192,103,993
SAREC-Wet Lab	0	520,000	520,000	199,890	0	199,890	320,110
Info Library & Leaving Ctr	0	4,300,000	4,300,000	0	0	0	4,300,000
College of Business Leve III	0	3,344,000	3,344,000	2,581,235	0	2,581,235	762,765
Capital Facilities Match	0	31,350,000	31,350,000	0	0	0	31,350,000
Wyoming Conservation Corps	0	312,000	312,000	126,500	0	126,500	185,500
Western Interstate Comm	0	4,788,059	4,788,059	2,380,143	0	2,380,143	2,407,916
Commission & Support	0	278,352	278,352	138,732	0	138,732	139,620
Technical Outreach & Research	0	5,832,473	5,832,473	2,764,588	0	2,764,588	3,067,885
Family Pract Residency Cntr	0	18,843,523	18,843,523	8,561,985	0	8,561,985	10,281,538
WWAMI Medical Education	0	6,508,723	6,508,723	3,428,825	0	3,428,825	3,079,898
Educational Stipends	0	425,000	425,000	282,500	0	282,500	142,500
Dental Student Loan Repay	0	500,000	500,000	495,000	0	495,000	5,000
Retirement System							
EMT Retirement Program	0	31,650	31,650	31,650	0	31,650	0
Law Enforc Retire Inc	0	24,667,102	24,667,102	0	0	0	24,667,102
Department of Corrections							
Correction Operations	66,558,572	10,805,204	77,363,776	73,406,917	110,643	73,517,560	3,846,216
Field Services	32,488,279	1,019,453	33,507,732	31,941,176	147,168	32,088,344	1,419,388
Honor Conservation Camp	12,716,779	499,866	13,216,645	13,195,347	0	13,195,347	21,298
Women's Center	13,221,435	287,047	13,508,482	13,303,968	25,435	13,329,403	179,079
Honor Farm	10,720,831	209,139	10,929,970	10,686,313	20,306	10,706,619	223,351
State Penitentiary	59,537,617	832,515	60,370,132	52,155,994	66,566	52,222,560	8,147,572
WY Medium Correct Institution	12,483,922	(9,980,837)	2,503,085	271,239	0	271,239	2,231,846
Board of Parole							
Administration	1,610,922	36,055	1,646,977	1,560,319	0	1,560,319	86,658
Business Council							
Wyoming Business Council	0	50,084,647	50,084,647	11,062,621	1,788,092	12,850,713	37,233,934
NCAR Supercomputer	0	21,000,000	21,000,000	0	0	0	21,000,000
Rural Development Council	0	1,480,971	1,480,971	535,695	243,976	779,671	701,300
Business Ready Communities	0	44,850,000	44,850,000	9,965,498	17,486,201	27,451,699	17,398,301
Community Facilities	0	15,000,000	15,000,000	1,815,293	12,008,237	13,823,530	1,176,470
Tourism	0	21,642,853	21,642,853	11,242,396	725,709	11,968,105	9,674,748
Film Industry Financial Inc	0	1,000,000	1,000,000	0	0	0	1,000,000
Supreme Court							
Administration	6,947,858	1,324,348	8,272,206	6,859,558	3,023	6,862,581	1,409,625
Judicial Nomination Commission	15,001	0	15,001	12,906	282	13,188	1,813
Guardians Ad Litem	4,200,000	(27,000)	4,173,000	2,055,526	0	2,055,526	2,117,474
Law Library	1,439,259	48,000	1,487,259	1,447,573	0	1,447,573	39,686
Circuit Courts	20,322,460	1,022,643	21,345,103	20,859,330	4,540	20,863,870	481,233
Court Auto & Electronic Mgmt	1,204,556	0	1,204,556	1,169,768	18,071	1,187,839	16,717
Judicial Retirement	5,771,972	158,511	5,930,483	5,821,282	0	5,821,282	109,201
Bd of Jud Policy & Admin	1,635,385	(1,460,368)	175,017	145,079	0	145,079	29,938
Commission on Jud Conduct & Ethics	307,387	917	308,304	198,459	81,088	279,547	28,757
Judicial District 1A	718,196	13,019	731,215	692,620	0	692,620	38,595
Judicial District 1B	744,082	18,019	762,101	717,989	0	717,989	44,112
Judicial District 2A	763,540	18,019	781,559	736,247	0	736,247	45,312
Judicial District 2B	811,033	38,019	849,052	819,154	0	819,154	29,898
Judicial District 3B	785,168	13,019	798,187	727,040	0	727,040	71,147
Judicial District 3A	779,068	13,019	792,087	719,776	0	719,776	72,311
Judicial District 4	759,325	38,019	797,344	777,338	0	777,338	20,006
Judicial District 5A							
Administration	818,144	13,019	831,163	678,458	0	678,458	152,705
Water Litigation	479,158	0	479,158	374,380	0	374,380	104,778
Judicial District 5B	747,241	38,019	785,260	751,229	0	751,229	34,031
Judicial District 6A	816,489	13,019	829,508	715,391	0	715,391	114,117
Judicial District 7A	778,917	13,019	791,936	731,128	9,600	740,728	51,208
Judicial District 7B	823,911	13,019	836,930	790,626	0	790,626	46,304
Judicial District 9A	821,932	48,019	869,951	814,525	0	814,525	55,426
Judicial District 8A	820,910	13,019	833,929	758,069	0	758,069	75,860
Judicial District 9B	850,202	13,019	863,221	818,016	0	818,016	45,205
Judicial District 6B	781,466	28,019	809,485	730,073	0	730,073	79,412
Judicial District 8B	667,667	18,019	685,686	651,134	0	651,134	34,552
Judicial District 1C	819,999	18,019	838,018	811,728	0	811,728	26,290
Judicial District 3C	791,339	18,019	809,358	780,541	0	780,541	28,817
Judicial District 7C	720,120	63,019	783,139	737,912	26,000	763,912	19,227
Judicial District 6C	693,905	13,019	706,924	592,641	0	592,641	114,283
District Attorney/District #1	3,109,026	652,746	3,761,772	3,493,782	62,314	3,556,096	205,676
District Attorney/District #7	2,993,479	383,223	3,376,702	3,256,286	10,507	3,266,793	109,909
County Prosecuting Attorneys	1,306,000	1,936,000	3,242,000	2,917,926	0	2,917,926	324,074
Legislative Service Office	14,532,432	2,700,885	17,233,317	13,437,405	122,305	13,559,710	3,673,607
School Foundation	0	2,627,711	2,627,711	972,501	0	972,501	1,655,210
Board of Equalization	1,528,505	75,723	1,604,228	1,595,026	1,520	1,596,546	7,682
Environmental Quality Council	604,460	73,087	677,547	653,891	0	653,891	23,656
Administrative Hearings	2,465,727	251,405	2,717,132	2,591,992	0	2,591,992	125,140
TOTAL EXPENDITURES	3,352,506,008	1,368,889,180	4,721,395,188	3,850,050,416	147,464,980	3,997,515,396	723,879,792
NET INCOME (LOSS)	\$ (803,679,688)	\$ (321,289,899)	\$ (1,124,969,587)	\$ 601,839,495	\$ (147,464,980)	\$ 454,374,515	

Schedule of Revenues & Expenditures

(Budget & Actual)

Foundation Program Fund

For the Year Ended June 30, 2008

	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	\$ 546,311,658	\$ 0	\$ 546,311,658	\$ 140,245,600
Fines & Forfeitures	37,000	0	37,000	30,940	0	30,940	(6,060)
Interest Income	14,000,000	0	14,000,000	19,362,686	0	19,362,686	5,362,686
Federal Mineral Royalties	273,000,000	0	273,000,000	342,666,758	0	342,666,758	69,666,758
Charges for Sales and Services	87,167,558	67,033,813	154,201,371	38,385	0	38,385	(154,162,986)
Revenue from Others	262,000,000	0	262,000,000	306,382,216	0	306,382,216	44,382,216
Transfers	130,000,000	0	130,000,000	313,947,758	0	313,947,758	183,947,758
Federal	3,360,000	0	3,360,000	2,213,495	0	2,213,495	(1,146,505)
TOTAL REVENUES	1,175,630,616	67,033,813	1,242,664,429	1,530,953,896	0	1,530,953,896	288,289,467
EXPENDITURES							
2007-2008 Appropriations							
WDE-GF Program	6,605,200	1,291,374	7,896,574	7,023,397	316,951	7,340,348	556,226
Army National Guard	5,600,000	0	5,600,000	3,801,556	28,446	3,830,002	1,769,998
Law Office	2,980,887	0	2,980,887	983,438	325,416	1,308,854	1,672,033
School Cap Con	0	20,000,000	20,000,000	0	0	0	20,000,000
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	280,300	593,230	873,530	2,070
School Study	0	550,000	550,000	501,247	48,750	549,997	3
School Foundation Pgm	1,115,272,127	46,892,439	1,162,164,566	1,086,064,974	0	1,086,064,974	76,099,592
Court Order Placements	21,193,326	1,500,000	22,693,326	19,542,213	0	19,542,213	3,151,113
Natl Bd Certified Teacher	600,000	16,590,000	17,190,000	16,748,635	3,408	16,752,043	437,957
Education Reform	22,729,748	5,757	22,735,505	21,021,528	10,857	21,032,385	1,703,120
Student Performance Data	2,220,763	0	2,220,763	2,220,062	0	2,220,062	701
TOTAL EXPENDITURES	1,178,002,051	184,867,682	1,362,869,733	1,158,187,350	1,327,058	1,159,514,408	203,355,325
NET INCOME (LOSS)	\$ (2,371,435)	\$ (117,833,869)	\$ (120,205,304)	\$ 372,766,546	\$ (1,327,058)	\$ 371,439,488	

Schedule of Revenues & Expenditures

(Budget & Actual)

Legislative Reserve Fund

For the Year Ended June 30, 2008

	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	\$ 443,158,327	\$ 0	\$ 443,158,327	\$ 443,158,327
Licenses & Permits	4,000	0	4,000	0	0	0	(4,000)
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	843,180,930	0	843,180,930	843,180,930
Charges for Sales and Services	35,738	0	35,738	4,500	0	4,500	(31,238)
Revenue from Others	0	295,530	295,530	314,256	0	314,256	18,726
Transfers	188,019,188	57,594,390	245,613,578	315,563,653	0	315,563,653	69,950,075
TOTAL REVENUES	188,058,926	57,889,920	245,948,846	1,602,221,666	0	1,602,221,666	1,356,272,820
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	48,043,656	0	48,043,656	0
Pandemic Flu Vaccines	5,000,000	(800,000)	4,200,000	800,000	0	800,000	3,400,000
BRA To Water II	0	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Capitol Bldg Construction	0	27,000,000	27,000,000	27,000,000	0	27,000,000	0
Trns to Legislative Stabiliz	183,719,188	56,280,812	240,000,000	240,000,000	0	240,000,000	0
Budget Balancer	1,202,699,180	210,938,046	1,413,637,226	1,413,637,226	0	1,413,637,226	0
State Share of Medicaid	60,000,000	(40,000,000)	20,000,000	0	0	0	20,000,000
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	60,000,000	0	60,000,000	0
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	44,633,333	0	44,633,333	1,966,667
Administration-Animal Euthan	39,738	0	39,738	16,293	2	16,295	23,443
William F Cody	0	300,000	300,000	300,000	0	300,000	0
Historic Site Interpretation	0	300,000	300,000	54,087	50,104	104,191	195,809
Health Loan/Grants Programs	6,050,000	(4,023,125)	2,026,875	1,676,875	0	1,676,875	350,000
WY Medical Assistance & Serv	0	150,000	150,000	0	0	0	150,000
Community College Outreach	2,800,000	0	2,800,000	2,741,756	29,974	2,771,730	28,270
Administration	0	6,000,000	6,000,000	5,463,181	0	5,463,181	536,819
TOTAL EXPENDITURES	1,938,727,294	196,511,607	2,135,238,901	1,866,966,407	80,080	1,867,046,487	268,192,414
NET INCOME (LOSS)	\$ (1,750,668,368)	\$ (138,621,687)	\$ (1,889,290,055)	\$ (264,744,741)	\$ (80,080)	\$ (264,824,821)	

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.

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, 2008, 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	\$ 454,374,515	\$ 371,439,488	\$ (264,824,821)
Changes in certain revenue and expenditure accruals	(309,690,832)	84,772,468	635,720,010
Revenue and/or Expenditures from previous biennium budgets	391,266,191	(31,935,478)	(78,267,151)
Encumbrances as of June 30, 2007	147,464,980	1,327,058	80,080
Non-budgeted funds	<u>(562,126,930)</u>	<u>(83,800,438)</u>	<u>(96,924,706)</u>
GAAP Basis Excess (Deficiency) of Revenues and Other Financing Sources over (Under) Expenditures and Other Financial Uses for the biennium	\$ 121,287,924	\$ 341,803,098	\$ 195,783,412
Net Change in Fund Balance:			
Year ended June 30, 2007	\$ 703,300,996	\$ (5,681,306)	\$ (533,025,723)
Year ended June 30, 2008	(582,013,072)	347,484,404	728,809,135
Total net change for the biennium	\$ 121,287,924	\$ 341,803,098	\$ 195,783,412

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, 2007, the overall PSR for the NHS was 3.46 and Non-NHS was 3.16. As of September 30, 2006, the overall PSR for the NHS was 3.43 and Non-NHS 3.14. As of September 30, 2005, the overall PSR for the NHS was 3.45 while the Non-NHS was 3.13. 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					
	2005		2006		2007		2005		2006		2007	
	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent
Good to Excellent	1,887	63.8%	2,006	62.6%	2,418	62.9%	1,444	40.7%	1,399	39.2%	1,501	42.1%
Poor to Fair	1,069	36.2%	1,437	37.4%	1,425	37.1%	2,103	59.3%	2,170	60.8%	2,068	57.9%
	2,956	100.0%	3,443	100.0%	3,843	100.0%	3,547	100.0%	3,569	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 Conditon Rating	NHS						Non-NHS					
	2005		2006		2007		2005		2006		2007	
	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent
Acceptable	1,224	96.2%	1,227	96.5%	1,224	96.4%	612	93.0%	609	92.8%	614	93.2%
Deficient	49	3.8%	45	3.5%	46	3.6%	46	7.0%	47	7.2%	45	6.8%
	1,273	100.0%	1,272	100.0%	1,270	100.0%	658	100.0%	656	100.0%	659	100.0%

The Department estimated maintenance and preservation expenditures on infrastructure assets of \$463.2 million for the year ended September 30, 2007. Actual expenditures on infrastructure for maintenance and preservation were \$360.8 million, a difference of \$102.4 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
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
2007	426.0 million	37.2 million	338.8 million	22.0 million