
STATE OF WYOMING

**REQUIRED
SUPPLEMENTARY
INFORMATION**

**For Fiscal Year Ended
June 30, 2009**

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	BIU'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNium ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 1,088,821,874	\$ 0	\$ 1,088,821,874	\$ 530,258,008	\$ 0	\$ 530,258,008	\$ (558,563,866)
Mineral Severance	422,500,000	0	422,500,000	279,154,447	0	279,154,447	(143,345,553)
Other Taxes	46,110,000	0	46,110,000	24,070,961	0	24,070,961	(22,039,039)
Licenses & Permits	4,510,001	0	4,510,001	7,603,282	0	7,603,282	3,093,281
Fines & Forfeitures	16,083,370	0	16,083,370	4,942,862	0	4,942,862	(11,140,508)
Use of Property	5,399,045	0	5,399,045	7,315,679	0	7,315,679	1,916,634
Federal Mineral Royalties	0	0	0	2,000,000	0	2,000,000	2,000,000
Interest Income	141,552,478	0	141,552,478	114,728,937	0	114,728,937	(26,823,541)
Interest From Other Funds	0	0	0	135,264,226	0	135,264,226	135,264,226
Charges for Sales and Services	135,723,262	0	135,723,262	36,552,948	0	36,552,948	(99,170,314)
Revenue from Others	50,757,024	0	50,757,024	19,883,888	0	19,883,888	(30,873,136)
Transfers	85,045,846	0	85,045,846	184,615,391	0	184,615,391	99,569,545
Federal	1,035,299,740	35,169,988	1,070,469,728	502,412,737	0	502,412,737	(568,056,991)
Miscellaneous	411,588	0	411,588	61,739	0	61,739	(349,849)
TOTAL REVENUES	3,032,214,228	35,169,988	3,067,384,216	1,848,865,105	0	1,848,865,105	(1,218,519,111)
EXPENDITURES							
2009-2010 Appropriations							
Governor's Office							
Administration	6,973,844	431,898	7,405,742	3,064,019	218,199	3,282,218	4,123,524
State Tribal Liaison	385,143	0	385,143	192,478	1,622	194,100	191,043
Commission on Uniform Laws	69,286	(2,000)	67,286	20,837	0	20,837	46,449
Special Contingent	1,000,000	(70,000)	930,000	0	0	0	930,000
Emergency Mgt/Homeland Sec	31,778,974	4,973,744	36,752,718	13,749,863	393,529	14,143,392	22,609,326
Health Care Commission	567,147	0	567,147	284,245	8,080	292,325	274,822
Natural Resource Policy	1,500,000	0	1,500,000	1,041,367	0	1,041,367	458,633
Endangered Species	1,849,420	0	1,849,420	11,356	0	11,356	1,838,064
Secretary of State							
Administration	6,385,598	(102,857)	6,282,741	2,502,880	506,323	3,009,203	3,273,538
Reapportionment Computer	71,445	0	71,445	28,345	0	28,345	43,100
Campaign Finance Reporting	0	2,500,000	2,500,000	633,188	1,351,438	1,984,626	515,374
Business Entities	0	370,000	370,000	249,833	8,000	257,833	112,167
State Auditor							
Administration	17,778,451	(272,005)	17,506,446	7,564,380	5,636,070	13,200,450	4,305,996
Supplement Perdiem	0	68,000	68,000	0	0	0	68,000
Retirement Study	0	100,000	100,000	100,000	0	100,000	0
Incidental Expenses	0	30,000	30,000	9,072	0	9,072	20,928
Health Care Financing	0	4,406,015	4,406,015	0	0	0	4,406,015
Game & Fish	1,700,000	0	1,700,000	640,361	0	640,361	1,059,639
Employee Benefits	0	9,348,391	9,348,391	2,840,748	0	2,840,748	6,507,643
A&I CIP GF Transfer	0	147,081,274	147,081,274	42,926,607	0	42,926,607	104,154,667
Other CIP GF Transfer	0	58,027,976	58,027,976	21,197,991	0	21,197,991	36,829,985
Major Maintenance CIP	0	47,324,623	47,324,623	27,974,264	0	27,974,264	19,350,359
State Treasurer							
Operations	4,694,188	0	4,694,188	1,408,196	1,461,880	2,870,076	1,824,112
Veterans Tax Exemption	4,585,000	0	4,585,000	1,243,491	0	1,243,491	3,341,509
Indian Motor Vehicle Exemption	452,700	0	452,700	266,253	0	266,253	186,447
Endowments	0	25,000,000	25,000,000	11,722,726	0	11,722,726	13,277,274
WY Public Television (endowment)	0	1,500,000	1,500,000	253,859	0	253,859	1,246,141
WY Public Library (endowment)	0	9,100,000	9,100,000	2,569,972	110,195	2,680,167	6,419,833
Manager Payments	43,207,894	0	43,207,894	15,851,416	27,356,478	43,207,894	0
Department of Education							
WDE-GF Program	18,497,697	(798,202)	17,699,495	8,640,796	350,635	8,991,431	8,708,064
WDE-FF Program	227,478,198	3,646,846	231,125,044	65,579,385	924,881	66,504,266	164,620,778
WY Job Corp Center	220,600	0	220,600	213,457	0	213,457	7,143
Administration & Information							
Director's Office	2,182,733	443,771	2,626,504	1,268,041	10,484	1,278,525	1,347,979
Budget Division	2,247,598	18,835	2,266,433	969,568	40,222	1,009,790	1,256,643
General Services	33,186,953	523,099	33,710,052	9,637,216	260,136	9,897,352	23,812,700
Construction Management	23,805,606	(330,745)	23,474,861	18,547,236	3,427,621	21,974,857	1,500,004
Human Resources Division	6,860,958	(323,250)	6,537,708	2,113,596	147,841	2,261,437	4,276,271
Information Technology	200,634	1,607,985	1,808,619	570,667	132,547	703,214	1,105,405
Economic Analysis Division	1,296,284	(15,000)	1,281,284	637,220	3,650	640,870	640,414
State Library Division	6,663,351	(55,200)	6,608,151	2,912,898	579,236	3,492,134	3,116,017
Governor's Residence	0	122,000	122,000	0	0	0	122,000
CIO & Telecom Council	2,415,529	(95,000)	2,320,529	698,841	10,172	709,013	1,611,516
Adjutant General							
Military Dept Operations	12,991,622	1,744,993	14,736,615	6,639,657	313,261	6,952,918	7,783,697
Air National Guard	10,295,349	49,198	10,344,547	4,825,494	1,268	4,826,762	5,517,785
Camp Guernsey	485,510	0	485,510	270,435	70,457	340,892	144,618
Army National Guard	13,941,805	533,101	14,474,906	7,925,527	307,524	8,233,051	6,241,855
Veteran's Services	1,407,232	419,746	1,826,978	746,268	24,951	771,219	1,055,759
Oregon Trail Veterans Ceme	557,944	74,600	632,544	344,674	75,128	419,802	212,742
Military Supp To Civil Auth	108,000	(60,500)	47,500	0	0	0	47,500
Search and Rescue Program	207,459	0	207,459	117,254	0	117,254	90,205
Public Defender							
Public Defenders Statewide	19,967,077	32,649	19,999,726	9,459,531	1,401,978	10,861,509	9,138,217
Guardian Ad Litem Program	0	5,150,000	5,150,000	2,097,475	2,028,212	4,125,687	1,024,313
Agriculture							
Administration Division	3,567,302	227,750	3,795,052	1,836,614	107,778	1,944,392	1,850,660
Ag Education & Info	20,000	30,000	50,000	11,607	7,660	19,267	30,733
Consumer Protection	13,491,374	623,633	14,115,007	6,840,678	138,718	6,979,396	7,135,611
Natural Resources Division	5,692,866	356,214	6,049,080	2,788,068	117,321	2,905,389	3,143,691
Pesticide Registration	1,250,000	0	1,250,000	612,902	0	612,902	637,098
State Fair	3,319,921	43,086	3,363,007	1,634,346	359,961	1,994,307	1,368,700
Predator Management Prog	5,700,000	0	5,700,000	2,784,201	2,370	2,786,571	2,913,429
Leaf Cutter Bee	0	136,000	136,000	0	0	0	136,000
Department of Revenue							
Administration	5,375,539	(148,844)	5,226,695	2,154,081	20,702	2,174,783	3,051,912
Revenue Division	9,295,693	(414,463)	8,881,230	4,032,403	38,385	4,070,788	4,810,442
Valuation Division	6,286,512	1,347,986	7,634,498	2,476,921	317,157	2,794,078	4,840,420

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
Attorney General							
Law Office	24,286,999	(1,652,041)	22,634,958	9,212,217	244,684	9,456,901	13,178,057
Criminal Investigations	29,308,155	2,212,884	31,521,039	15,599,580	736,673	16,336,253	15,184,786
Law Enforcement Academy	5,516,208	682,529	6,198,737	3,036,039	80,505	3,116,544	3,082,193
Peace Officers Stds & Trng	433,793	460	434,253	216,609	4,298	220,907	213,346
Medical Review Panel	1,558,568	(485,280)	1,073,288	209,233	0	209,233	864,055
Victim Services Division	8,114,052	774,933	8,888,985	4,057,990	0	4,057,990	4,830,995
Plan Council on Dev Disability	1,797,300	36,105	1,833,405	978,480	13,776	992,256	841,149
Yellowstone River Com Lit	0	1,000,000	1,000,000	2,272	0	2,272	997,728
Department of Environmental Quality							
Administration	9,193,208	4,208,798	13,402,006	2,538,526	4,845,457	7,383,983	6,018,023
Air Quality	5,462,154	3,785,130	9,247,284	2,842,366	937,846	3,780,212	5,467,072
Water Quality	22,341,645	6,117,822	28,459,467	9,977,369	4,138,196	14,115,565	14,343,902
Land Quality	9,359,733	227,959	9,587,692	4,207,821	64,946	4,272,767	5,314,925
Industrial Siting	534,719	0	534,719	201,382	610	201,992	332,727
Solid Waste Management	9,890,054	9,368,517	19,258,571	5,087,976	201,465	5,289,441	13,969,130
Department of Audit							
Administration	1,771,104	728	1,771,832	908,247	3,584	911,831	860,001
Public Funds	5,737,617	31	5,737,648	2,624,144	2,679	2,626,823	3,110,825
Mineral	8,027,431	2,142	8,029,573	3,649,306	4,729	3,654,035	4,375,538
Excise	4,439,749	45,510	4,485,259	1,896,477	21,149	1,917,626	2,567,633
Department of Commerce							
Administration & Support	4,270,926	200,532	4,471,458	2,183,404	7,892	2,191,296	2,280,162
Cultural Resources	17,176,008	244,936	17,420,944	8,918,669	656,359	9,575,028	7,845,916
State Parks & Historic	22,543,402	573,885	23,117,287	9,906,429	508,482	10,414,911	12,702,376
Department of Employment							
Administration & Support	2,091,131	(134,492)	1,956,639	808,442	2,472	810,914	1,145,725
Division of Labor Standards	2,142,270	0	2,142,270	942,909	14,189	957,098	1,185,172
Unemployment & Statistics	24,967,686	8,129,661	33,097,347	12,274,384	72,515	12,346,899	20,750,448
Department of Workforce							
Administration	42,817,895	4,259,874	47,077,769	19,279,696	2,087,923	21,367,619	25,710,150
Vocational Rehabilitation	32,008,128	11,027	32,019,155	13,916,039	1,589,250	15,505,289	16,513,866
State Engineer							
Administration	1,461,422	22,392	1,483,814	676,359	0	676,359	807,455
Ground Water Division	4,870,386	(583,000)	4,287,386	1,924,919	533,945	2,458,864	1,828,522
Surface Water & Eng Div	3,441,437	(232,163)	3,209,274	1,525,379	86,442	1,611,821	1,597,453
Board of Control Div	13,235,647	(376,825)	12,858,822	6,336,710	49,601	6,386,311	6,472,511
Support Services Div	3,775,470	(221,500)	3,553,970	1,365,817	4,780	1,370,597	2,183,373
Interstate Streams Div	2,608,025	(130,300)	2,477,725	1,031,000	191,589	1,222,589	1,255,136
North Platte Settlement	1,726,185	(125,000)	1,601,185	599,091	3,333	602,424	998,761
Wildlife & Natural Resources							
Wildlife-Natural Resource	35,184,492	937,805	36,122,297	35,703,743	7,971	35,711,714	410,583
Game & Fish							
Vet Svcs Prgm Brucellosis	3,758,205	6,599	3,764,804	1,213,530	52,035	1,265,565	2,499,239
Sage Grouse Plan & Protect	2,332,131	0	2,332,131	733,981	2,139	736,120	1,596,011
Wolf Management Claims	0	942,122	942,122	298,781	0	298,781	643,341
Comp Wildlife Conserv Strategy	1,817,808	0	1,817,808	641,344	0	641,344	1,176,464
Fire Prevention							
Administration	1,740,691	20,525	1,761,216	362,630	0	362,630	1,398,586
Fire Prevention	1,864,217	19,614	1,883,831	776,154	0	776,154	1,107,677
Electrical Safety	1,589,956	15,316	1,605,272	756,590	0	756,590	848,682
Training	1,346,769	1,460	1,348,229	615,563	16,601	632,164	716,065
Fire Academy	634,821	21,915	656,736	290,436	0	290,436	366,300
Homeland Security Grant	0	362,948	362,948	150,571	17,407	167,978	194,970
Geological Survey							
Geologic Program	5,547,970	1,741,942	7,289,912	2,751,765	69,939	2,821,704	4,468,208
National Coal & Statemap	0	144,861	144,861	103,732	0	103,732	41,129
Wind/Big Horn River Basin	0	330,946	330,946	127,914	180,500	308,414	22,532
Insurance Department							
WY Health Ins Pool	6,000,000	0	6,000,000	1,173,954	1,510,000	2,683,954	3,316,046
Health Insurance Assist Prog	0	398,644	398,644	326,774	45,000	371,774	26,870
Department of Transportation							
Bus Service	0	1,750,000	1,750,000	0	0	0	1,750,000
WYOLink	12,030,000	0	12,030,000	0	0	0	12,030,000
Airport Improvements	13,502,011	7,000,000	20,502,011	0	0	0	20,502,011
GF Appropriation to Comm	200,000,000	0	200,000,000	106,100,000	0	106,100,000	93,900,000
Department of Health							
Directors Office	19,736,405	3,062,125	22,798,530	10,836,284	684,475	11,520,759	11,277,771
Office of Rural Health	11,983,594	818,907	12,802,501	5,355,630	2,842,248	8,197,878	4,604,623
Community & Family Health	65,024,317	341,341	65,365,658	28,771,243	2,047,499	30,818,742	34,546,916
Health Care Financing	982,323,141	13,488,018	995,811,159	540,985,592	18,795,288	559,780,880	436,030,279
State Health Officer	15,890,081	4,301,602	20,191,683	9,007,109	1,251,274	10,258,383	9,933,300
Preventive Health & Safety	22,181,461	518,666	22,700,127	11,935,498	268,404	12,203,902	10,496,225
Mental Health	205,097,580	3,092,710	208,190,290	102,059,239	2,397,490	104,456,729	103,733,561
Developmental Disabilities	129,593,367	(245,765)	129,347,602	62,116,287	644,181	62,760,468	66,587,134
Division on Aging	48,502,976	527,472	49,030,448	23,406,899	459,568	23,866,467	25,163,981
Department of Family Service							
ACE Title IV-E Funds Match	0	348,681	348,681	0	0	0	348,681
Services	140,015,092	1,852,484	141,867,576	65,764,128	2,640,049	68,404,177	73,463,399
Assistance	138,177,039	6,303,450	144,480,489	75,761,334	11,115,672	86,877,006	57,603,483
Livestock Board							
Administration	1,508,535	297,000	1,805,535	714,561	140,766	855,327	950,208
Animal Health	1,588,536	133,000	1,721,536	737,756	19,747	757,503	964,033
Brucellosis	2,163,628	308,000	2,471,628	610,550	174,597	785,147	1,686,481
US Dept of AG Grants	0	120,000	120,000	12,868	0	12,868	107,132
Brucellosis Grant	0	382,558	382,558	205,770	0	205,770	176,788
Brand Inspection	3,162,735	3,500	3,166,235	1,233,915	4,481	1,238,396	1,927,839
Community College Commission							
Administration	6,660,597	793,311	7,453,908	2,911,142	460,546	3,371,688	4,082,220
State Aid	219,000,356	(10,002,306)	208,998,050	102,467,954	4,147	102,472,101	106,525,949
LEAP	337,500	(11,250)	326,250	162,931	0	162,931	163,319
NCSDCC	0	20,000	20,000	0	0	0	20,000
Incentive Fund	500,000	(350,592)	149,408	132,953	5,443	138,396	11,012
Adult Basic Education	4,397,204	(127,770)	4,269,434	1,700,103	20,639	1,720,742	2,548,692
WY Investment in Nursing	5,525,640	(513,782)	5,011,858	1,023,043	56,010	1,079,053	3,932,805
Veterans Tuition Waiver	400,000	360,000	760,000	412,048	0	412,048	347,952
Public Television	5,630,055	(79,753)	5,550,302	3,766,422	0	3,766,422	1,783,880
CC Gateway Bldg/Center for Training	0	10,000,000	10,000,000	0	0	0	10,000,000
Intertribal Education	0	1,100,000	1,100,000	0	0	0	1,100,000
Board of Pharmacy							
Controlled Substance Prescription Tracking	0	80,000	80,000	0	0	0	80,000

(Continued)

Schedule of Revenues & Expenditures

(Budget & Actual)

General Fund

For the Year Ended June 30, 2009

(Concluded)

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
Office of State Lands & Investments							
Operations	15,046,082	4,443,723	19,489,805	5,508,607	104,053	5,612,660	13,877,145
Forestry Division	9,591,218	237,136	9,828,354	3,956,599	12,313	3,968,912	5,859,442
Fire	8,565,400	8,253	8,573,653	645,248	474,568	1,119,816	7,453,837
Mineral Royalty Grants	0	358,200,000	358,200,000	113,954,443	150,385,665	264,340,108	93,859,892
Forestry Grants	3,400,449	25,321	3,425,770	813,002	0	813,002	2,612,768
Governor's Mansion							
Residence Operations	809,772	(158,000)	651,772	269,559	4,706	274,265	377,507
Governors Residence	10,000	(5,000)	5,000	0	0	0	5,000
Athletic Training-State Bld							
Athletic Training Acct	0	10,000	10,000	0	0	0	10,000
Wyoming Tourism Board							
Administration	25,399,825	1,349,599	26,749,424	12,082,465	913,186	12,995,651	13,753,773
University of Wyoming							
State Aid	376,003,563	1,772,522	377,776,085	190,045,038	0	190,045,038	187,731,047
Classroom & Lab Renovations	3,000,000	0	3,000,000	3,000,000	0	3,000,000	0
NCAR	3,500,000	0	3,500,000	0	0	0	3,500,000
NCAR MOU	1,000,000	0	1,000,000	0	0	0	1,000,000
Western Interstate Commission for Higher Ed							
Administration & Grants	5,453,400	0	5,453,400	2,621,590	0	2,621,590	2,831,810
Enhanced Oil Recovery Commission							
Commission & Support	448,500	0	448,500	224,250	0	224,250	224,250
Rechnical Outreach & Research	5,662,325	0	5,662,325	2,831,575	0	2,831,575	2,830,750
Retirement System							
Volunteer Emergency Medical	0	978,200	978,200	144,000	0	144,000	834,200
Volunteer EMT Pension Plan	0	49,950	49,950	0	0	0	49,950
Retirement	0	250,000	250,000	250,000	0	250,000	0
Department of Corrections							
Correction Operations	75,034,405	8,424,326	83,458,731	41,138,375	5,701,006	46,839,381	36,619,350
Field Services	35,048,932	1,578,100	36,627,032	16,955,758	4,303,566	21,259,324	15,367,708
Honor Conservation Camp	14,739,617	1,280,638	16,020,255	7,213,106	315,370	7,528,476	8,491,779
Women's Center	15,596,976	811,816	16,408,792	7,703,470	122,309	7,825,779	8,583,013
Honor Farm	12,278,253	52,012	12,330,265	5,931,760	415,103	6,346,863	5,983,402
State Penitentiary	67,776,367	(2,398,560)	65,377,807	29,332,053	517,096	29,849,149	35,528,658
WY Medium Correct Institution	13,859,199	11,469,831	25,329,030	780,426	106,303	886,729	24,442,301
Board of Parole							
Administration	1,747,725	(82,636)	1,665,089	775,520	0	775,520	889,569
Business Council							
Wyoming Business Council	26,328,604	4,417,836	30,746,440	13,982,973	730,219	14,713,192	16,033,248
Main Street	0	1,920,594	1,920,594	584,439	349,052	933,491	987,103
Rural Development Council	228,077	(228,077)	0	0	0	0	0
Business Ready Communities	79,250,000	0	79,250,000	4,100,166	13,945,276	18,045,442	61,204,558
Investment Ready Community	15,000,000	0	15,000,000	(833)	9,939,700	9,938,867	5,061,133
Supreme Court							
Administration	7,392,277	(82,581)	7,309,696	3,609,200	0	3,609,200	3,700,496
Judicial Nomination Commission	15,001	0	15,001	9,799	0	9,799	5,202
Law Library	1,685,934	(182,222)	1,503,712	813,844	0	813,844	689,868
Circuit Courts	24,951,226	(155,516)	24,795,710	11,683,295	0	11,683,295	13,112,415
Court Auto & Electronic Mgmt	1,315,410	3,678,345	4,993,755	393,828	0	393,828	4,599,927
Judicial Retirement	1,573,913	0	1,573,913	697,256	0	697,256	876,657
Bd of Jud Policy & Admin	543,502	2,357,126	2,900,628	952,325	0	952,325	1,948,303
Judicial Supervisory Commission	329,289	0	329,289	119,719	0	119,719	209,570
Judicial District 1A	794,007	(3,139)	790,868	373,842	0	373,842	417,026
Judicial District 1B	825,427	(13,292)	812,135	388,987	0	388,987	423,148
Judicial District 2A	824,290	(5,479)	818,811	418,338	0	418,338	400,473
Judicial District 2B	917,253	(8,787)	908,466	443,526	0	443,526	464,940
Judicial District 3B	836,041	(8,200)	827,841	387,050	0	387,050	440,791
Judicial District 3A	900,985	2,906	903,891	424,667	0	424,667	479,224
Judicial District 4	885,926	(4,403)	881,523	414,269	0	414,269	467,254
Judicial District 5A							
Administration	910,255	(15,480)	894,775	439,086	0	439,086	455,689
Water Litigation	410,359	(16,000)	394,359	186,739	0	186,739	207,620
Judicial District 5B	880,679	(19,489)	861,190	408,139	0	408,139	453,051
Judicial District 6A	888,551	(24,050)	864,501	376,571	0	376,571	487,930
Judicial District 7A	908,829	(3,732)	905,097	425,381	0	425,381	479,716
Judicial District 7B	861,802	(7,524)	854,278	388,791	0	388,791	465,487
Judicial District 9A	960,814	(10,480)	950,334	446,974	0	446,974	503,360
Judicial District 8A	904,656	(12,380)	892,276	398,095	0	398,095	494,181
Judicial District 9B	983,391	(5,804)	977,587	483,941	0	483,941	493,646
Judicial District 6B	937,787	(7,685)	930,102	414,104	0	414,104	515,998
Judicial District 8B	741,890	(5,980)	735,910	352,201	0	352,201	383,709
Judicial District 1C	945,006	(3,165)	941,841	445,627	0	445,627	496,214
Judicial District 3C	910,887	(7,886)	903,001	409,156	0	409,156	493,845
Judicial District 7C	858,142	(3,372)	854,770	393,110	0	393,110	461,660
Judicial District 6C	857,492	(12,480)	845,012	390,831	0	390,831	454,181
Judicial District 9C	0	731,786	731,786	261,199	0	261,199	470,587
District Attorney/District #1	3,957,990	157,176	4,115,166	1,996,700	28,115	2,024,815	2,090,351
District Attorney/District #7	3,544,112	110,902	3,655,014	1,906,385	1,401	1,907,786	1,747,228
County Prosecuting Attorneys	6,135,000	0	6,135,000	2,546,510	0	2,546,510	3,588,490
UW-Medical Education							
Family Practice Centers	20,221,422	0	20,221,422	8,856,046	0	8,856,046	11,365,376
WVAMI Medical Education	7,724,549	0	7,724,549	3,855,296	0	3,855,296	3,869,253
Adv Practice-RN Psychiatry	565,000	0	565,000	282,500	0	282,500	282,500
Dental Contracts	3,039,940	0	3,039,940	1,039,336	0	1,039,336	2,000,604
Investing in Nursing Program	0	250,000	250,000	0	0	0	250,000
Legislative Service Office	16,615,502	1,518,992	18,134,494	7,617,813	0	7,617,813	10,516,681
School Foundation Program	0	4,002,833	4,002,833	315,211	0	315,211	3,687,622
Board of Equalization	1,845,444	0	1,845,444	788,409	4,985	793,394	1,052,500
Environmental Quality Council	742,748	15,086	757,834	465,024	1,700	466,724	291,110
Administrative Hearings	3,273,968	150,000	3,423,968	1,521,281	30,024	1,551,305	1,872,663
TOTAL EXPENDITURES	4,144,869,238	820,050,515	4,964,919,753	2,204,272,796	299,721,271	2,503,994,067	2,460,925,686
NET INCOME (LOSS)	\$ (1,112,655,010)	\$ (784,880,527)	\$ (1,897,535,537)	\$ (355,407,691)	\$ (299,721,271)	\$ (655,128,962)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Major Special Revenue Funds

American Recovery & Reinvestment Act

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Federal	\$ 0	\$ 0	\$ 0	\$ 20,962,572	\$ 0	\$ 20,962,572	\$ 20,962,572
TOTAL REVENUES	0	0	0	20,962,572	0	20,962,572	20,962,572
EXPENDITURES							
2009-2010 Appropriations							
Education ARRA Funds	0	391,730	391,730	40,659	0	40,659	351,071
Adjutant General ARRA Funds	0	5,998,000	5,998,000	0	5,000	5,000	5,993,000
Attorney General ARRA Funds	0	4,594,510	4,594,510	0	0	0	4,594,510
DEQ ARRA Funds	0	1,924,300	1,924,300	0	1,730,000	1,730,000	194,300
Cultural Resources ARRA Funds	0	290,000	290,000	0	0	0	290,000
Workforce Develop ARRA Funds	0	8,802,682	8,802,682	1,010,248	1,420,667	2,430,915	6,371,767
Dept of Health ARRA Funds	0	62,069,922	62,069,922	20,412,950	0	20,412,950	41,656,972
Dept of Family Services ARRA Funds	0	2,962,604	2,962,604	0	25,322	25,322	2,937,282
Public Lands ARRA Funds	0	38,739,100	38,739,100	0	0	0	38,739,100
TOTAL EXPENDITURES	0	125,772,848	125,772,848	21,463,857	3,180,989	24,644,846	101,128,002
NET INCOME (LOSS)	\$ 0	\$(125,772,848)	\$(125,772,848)	\$(501,285)	\$(3,180,989)	\$(3,682,274)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Major Special Revenue Funds

Foundation Program Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Other Taxes	\$ 0	\$ 0	\$ 0	\$ 284,525,306	\$ 0	\$ 284,525,306	\$ 284,525,306
Fines & Forfeitures	0	0	0	18,940	0	18,940	18,940
Interest Income	0	0	0	6,003,451	0	6,003,451	6,003,451
Federal Mineral Royalties	0	0	0	341,904,412	0	341,904,412	341,904,412
Charges for Sales and Services	1,416,279,295	49,296	1,416,328,591	0	0	0	(1,416,328,591)
Revenue from Others	60,000	0	60,000	195,657,508	0	195,657,508	195,597,508
Transfers	0	0	0	71,263,433	0	71,263,433	71,263,433
Federal	1,132,600	0	1,132,600	632,459	0	632,459	(500,141)
TOTAL REVENUES	1,417,471,895	49,296	1,417,521,191	900,005,509	0	900,005,509	(517,515,682)
EXPENDITURES							
2009-2010 Appropriations							
Auditor's Office							
Replication Audit	0	150,600,000	150,600,000	150,600,000	0	150,600,000	0
Treasurer's Office							
School Foundation Pgm	0	13,000,000	13,000,000	(428,091)	0	(428,091)	13,428,091
Education							
WDE-GF Program	9,031,914	482,000	9,513,914	4,164,490	1,058,099	5,222,589	4,291,325
Adjutant General							
Army National Guard	5,600,000	(142,023)	5,457,977	1,710,158	14,170	1,724,328	3,733,649
Attorney General							
Law Office	4,121,647	(187,919)	3,933,728	608,623	228,334	836,957	3,096,771
School Facilities							
School Cap Con	0	235,195,076	235,195,076	49,177,032	514,896	49,691,928	185,503,148
Community College Commission							
WY Teacher Shortage Loan Re	800,000	(347,650)	452,350	(4,520)	37,430	32,910	419,440
Public Lands							
Operations	2,662,720	0	2,662,720	0	147,974	147,974	2,514,746
Retirement System							
WRC Replication Audit	0	175,000	175,000	0	0	0	175,000
School Foundation Division							
School Foundation Pgm	1,306,413,023	(41,006,275)	1,265,406,748	620,337,501	75,080	620,412,581	644,994,167
Court Order Placements	23,057,126	0	23,057,126	10,954,435	1,755	10,956,190	12,100,936
Foundation Specials	32,940,000	10,454,306	43,394,306	22,589,090	0	22,589,090	20,805,216
Education Reform	38,246,768	(2,812,000)	35,434,768	17,483,671	388,270	17,871,941	17,562,827
Student Performance Data	2,501,588	(80,000)	2,421,588	2,302,147	15,000	2,317,147	104,441
School Foundation Coal Bonus	0	221,043,909	221,043,909	0	0	0	221,043,909
TOTAL EXPENDITURES	1,425,374,786	586,374,424	2,011,749,210	879,494,536	2,481,008	881,975,544	1,129,773,666
NET INCOME (LOSS)	\$ (7,902,891)	\$ (586,325,128)	\$ (594,228,019)	\$ 20,510,973	\$ (2,481,008)	\$ 18,029,965	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Major Special Revenue Funds

Legislative Reserve Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	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	368,514,288	\$ 0	\$ 368,514,288	\$ 368,514,288
Licenses & Permits	4,000	0	4,000	600	0	600	(3,400)
Interest Income	0	0	0	1,430,096	0	1,430,096	1,430,096
Federal Mineral Royalties	0	0	0	506,248,935	0	506,248,935	506,248,935
Charges for Sales and Services	35,738	0	35,738	700	0	700	(35,038)
Revenue from Others	0	0	0	1,117,826	0	1,117,826	1,117,826
Transfers	0	43,489,405	43,489,405	10,000,000	0	10,000,000	(33,489,405)
TOTAL REVENUES	39,738	43,489,405	43,529,143	887,312,445	0	887,312,445	843,783,302
EXPENDITURES							
2009-2010 Appropriations							
Sick/Annual Leave 93chp225	0	845,369	845,369	0	0	0	845,369
BRA to Water III	0	24,500,000	24,500,000	0	0	0	24,500,000
BRA to Water II	0	10,000,000	10,000,000	3,750,000	0	3,750,000	6,250,000
BRA to Stabilization Reserve Account	0	27,673,841	27,673,841	0	0	0	27,673,841
BRA to GF	0	1,714,678,248	1,714,678,248	156,995,518	0	156,995,518	1,557,682,730
Stabilization Reserve From BRA	0	27,673,841	27,673,841	0	0	0	27,673,841
Comm Schl Perm Fnd Reserve Acct	0	2,800,000	2,800,000	1,000,000	0	1,000,000	1,800,000
Administration	39,738	0	39,738	6,116	0	6,116	33,622
Health Loan/Grant	0	5,815,564	5,815,564	2,185,170	3,544,935	5,730,105	85,459
WY Big Horn Basin Nature	0	100,000	100,000	0	0	0	100,000
TOTAL EXPENDITURES	39,738	1,814,086,863	1,814,126,601	163,936,804	3,544,935	167,481,739	1,646,644,862
NET INCOME (LOSS)	\$ 0	\$ (1,770,597,458)	\$ (1,770,597,458)	\$ 723,375,641	\$ (3,544,935)	\$ 719,830,706	

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, 2009, 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	American Recovery & Reinvest Act Fund	Foundation Program Fund	Legislative Reserve Fund
Budgetary Basis Excess (Deficit)				
Revenues over (under) Expenditures	\$ (655,128,962)	\$ (3,682,274)	\$ 18,029,965	\$ 719,830,706
Changes in certain revenue and expenditure accruals	379,027,509	6,158,987	(300,388,857)	(774,253,681)
Revenue and/or Expenditures from previous biennium budgets	(86,671,800)	0	(66,776,019)	(2,050,102)
Encumbrances as of June 30, 2009	299,721,271	3,180,989	2,481,008	3,544,935
Non-budgeted funds	29,548,612	6,877	(328,690)	(206,005)
GAAP Basis Excess (Deficiency) of Revenues and Other Financing Sources over (Under) Expenditures and Other Financial Uses for the biennium	\$ (33,503,370)	\$ 5,664,579	\$ (346,982,593)	\$ (53,134,147)
Net Change in Fund Balance:				
Year ended June 30, 2009	\$ (33,503,370)	\$ 5,664,579	\$ (346,982,593)	\$ (53,134,147)
Year ended June 30, 2010	0	0	0	0
Total net change for the biennium	\$ (33,503,370)	\$ 5,664,579	\$ (346,982,593)	\$ (53,134,147)

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.

All governmental and special revenue funds have legally adopted biennial budgets except for the Game and Fish Fund. This fund has an annual legally adopted budget. However, not all budget statements are presented in the supplemental information section.

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 and communication 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, 2008, the overall PSR for the NHS was 3.46 and Non-NHS was 3.16. As of September 30, 2007, the overall PSR for the NHS was 3.46 and Non-NHS 3.16. As of September 30, 2006, the overall PSR for the NHS was 3.43 while the Non-NHS was 3.14. 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					
	2006		2007		2008		2006		2007		2008	
	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent
Good to Excellent	2,006	58.3%	2,418	62.9%	2,418	62.9%	1,399	39.2%	1,501	42.1%	1,501	42.1%
Poor to Fair	1,437	41.7%	1,425	37.1%	1,425	37.1%	2,170	60.8%	2,068	57.9%	2,068	57.9%
	3,443	100.0%	3,843	100.0%	3,843	100.0%	3,569	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, roadway 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					
	2006		2007		2008		2006		2007		2008	
	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent
Acceptable	1,227	96.5%	1,224	96.4%	1,224	96.4%	609	92.8%	614	93.2%	614	93.2%
Deficient	45	3.5%	46	3.6%	46	3.6%	47	7.2%	45	6.8%	45	6.8%
	1,272	100.0%	1,270	100.0%	1,270	100.0%	656	100.0%	659	100.0%	659	100.0%

The Department's communication system is its newest subsystem. This system facilitates communication throughout the State for use by law enforcement, emergency responders, and others. The Governor has established the Public Safety Communications Commission ("PSCC") to provide guidance and oversight to the operations and use of these assets. Since construction of these assets is nearing completion, management is still developing its strategies for assessing and monitoring the communication system's operating effectiveness. Management's plan will be in compliance with the strategic plan developed by the PSCC. The Department's policy is to maintain 100% of its communication system in acceptable condition.

The Department estimated maintenance and preservation expenditures on infrastructure assets of \$397.5 million for the year ended September 30, 2008. Actual expenditures on infrastructure for maintenance and preservation were \$363.1 million, a difference of \$34.4 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			Communication System	Actual	
	Road Network	Bridges			Road Network	Bridges
2004	314.2 million	14.6 million		N/A	323.5 million	11 million
2005	320.4 million	18.3 million		N/A	320.7 million	13.9 million
2006	391.5 million	22.8 million		N/A	293.3 million	22.1 million
2007	426.0 million	37.2 million		N/A	338.8 million	22.0 million
2008	382.8 million	14.7 million		*	342.3 million	20.8 million

*No maintenance or operation budget had been established as of this date.

