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**STATE OF WYOMING**

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**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

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**For Fiscal Year Ended  
June 30, 2010**

# Schedule of Revenues & Expenditures

## (Budget & Actual)

General Fund

For the Year Ended June 30, 2010

	BUDGET AS OF JULY 1, 2008	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
<b>REVENUES</b>							
Taxes:							
Sales & Use	\$ 1,088,821,874	\$ (110,247,243)	\$ 978,574,631	\$ 972,470,334	\$ 0	\$ 972,470,334	\$ (6,104,297)
Mineral Severance	422,500,000	(24,019,233)	398,480,767	469,225,892	0	469,225,892	70,745,125
Other Taxes	46,110,000	(1,726,861)	44,383,139	47,902,944	0	47,902,944	3,519,805
Licenses & Permits	4,510,001	(105,736)	4,404,265	15,438,142	0	15,438,142	11,033,877
Fines & Forfeitures	16,083,370	9,282,454	25,365,824	9,719,831	0	9,719,831	(15,645,993)
Use of Property	5,399,045	(12,248)	5,386,797	18,345,380	0	18,345,380	12,958,583
Federal Mineral Royalties	0	0	0	4,000,000	0	4,000,000	4,000,000
Interest Income	141,552,478	17,441,417	158,993,895	257,411,809	0	257,411,809	98,417,914
Interest From Other Funds	0	0	0	274,715,026	0	274,715,026	274,715,026
Charges for Sales and Services	135,723,262	13,780,028	149,503,290	81,835,054	0	81,835,054	(67,668,236)
Revenue from Others	50,757,024	2,158,805	52,915,829	53,371,916	0	53,371,916	456,087
Transfers	85,045,846	198,698,726	283,744,572	1,267,258,251	0	1,267,258,251	983,513,679
Federal	1,035,299,740	296,486,639	1,331,786,379	1,117,935,947	0	1,117,935,947	(213,850,432)
Miscellaneous	411,588	322,402	733,990	117,471	0	117,471	(616,519)
<b>TOTAL REVENUES</b>	<b>3,032,214,228</b>	<b>402,059,150</b>	<b>3,434,273,378</b>	<b>4,589,747,997</b>	<b>0</b>	<b>4,589,747,997</b>	<b>1,155,474,619</b>
<b>EXPENDITURES</b>							
<b>2009-2010 Appropriations</b>							
Governor's Office							
Administration	6,973,844	505,343	7,479,187	6,102,465	137,835	6,240,300	1,238,887
State Tribal Liaison	385,143	9,055	394,198	310,236	83,962	394,198	0
Commission on Uniform Laws	69,286	(2,000)	67,286	56,453	10,833	67,286	0
Special Contingent	1,000,000	16,560,451	17,560,451	647,306	0	647,306	16,913,145
Task Force on Wind Energy	0	2,000	2,000	0	0	0	2,000
Emergency Mgt/Homeland Sec	31,778,974	5,525,032	37,304,006	25,474,698	426,023	25,900,721	11,403,285
Health Care Commission	567,147	0	567,147	287,247	0	287,247	279,900
Serve Wyoming Program	0	67,500	67,500	60,748	0	60,748	6,752
Natural Resource Policy	1,500,000	(458,633)	1,041,367	1,041,367	0	1,041,367	0
Endangered Species	1,849,420	0	1,849,420	749,628	36,708	786,336	1,063,084
Secretary of State							
Administration	6,385,598	(102,857)	6,282,741	5,391,656	344,780	5,736,436	546,305
Reapportionment Computer	71,445	0	71,445	28,345	0	28,345	43,100
Campaign Finance Reporting	0	2,500,000	2,500,000	1,827,412	68,219	1,895,631	604,369
Business Entities	0	370,000	370,000	322,806	0	322,806	47,194
State Auditor							
Administration	17,778,451	(272,005)	17,506,446	16,261,413	1,204,910	17,466,323	40,123
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	14,810	750	15,560	14,440
Health Care Financing	0	0	0	0	0	0	0
Game & Fish	1,700,000	0	1,700,000	1,496,785	0	1,496,785	203,215
Employee Benefits	0	8,664,829	8,664,829	6,016,438	0	6,016,438	2,648,391
A&I CIP GF Transfer	0	137,073,802	137,073,802	137,073,802	0	137,073,802	0
Other CIP GF Transfer	0	58,027,976	58,027,976	58,027,976	0	58,027,976	0
Major Maintenance CIP	0	47,324,623	47,324,623	47,324,623	0	47,324,623	0
State Treasurer							
Operations	4,694,188	(87,608)	4,606,580	3,897,559	446,891	4,344,450	262,130
Veterans Tax Exemption	4,585,000	1,300,000	5,885,000	5,882,377	0	5,882,377	2,623
Indian Motor Vehicle Exemption	452,700	75,000	527,700	527,700	0	527,700	0
Endowments	0	28,000,000	28,000,000	15,918,492	0	15,918,492	12,081,508
WY Public Television (endowment)	0	1,500,000	1,500,000	942,292	0	942,292	557,708
WY Public Library (endowment)	0	9,100,000	9,100,000	3,753,203	110,364	3,863,567	5,236,433
Manager Payments	43,207,894	0	43,207,894	33,972,577	9,235,317	43,207,894	0
Department of Education							
WDE-GF Program	18,497,697	(797,202)	17,700,495	17,235,121	154,673	17,389,794	310,701
WDE-FF Program	227,478,198	20,558,620	248,036,818	178,761,183	3,960,125	182,721,308	65,315,510
WY Job Corp Center	220,600	0	220,600	220,371	0	220,371	229
Administration & Information							
Director's Office	2,182,733	809,771	2,992,504	2,456,426	404,656	2,861,082	131,422
Midwifery Board	0	20,000	20,000	238	0	238	19,762
Budget Division	2,247,598	18,835	2,266,433	2,020,946	44,995	2,065,941	200,492
General Services	33,186,953	23,099	33,210,052	31,462,792	509,299	31,972,091	1,237,961
Construction Management	23,805,606	(330,745)	23,474,861	23,089,796	17,582	23,107,378	367,483
Human Resources Division	6,860,958	(939,250)	5,921,708	4,488,465	898,658	5,387,123	534,585
Information Technology	200,634	1,857,985	2,058,619	1,503,662	308,793	1,812,455	246,164
Economic Analysis Division	1,296,284	(15,000)	1,281,284	1,216,268	4,979	1,221,247	60,037
State Library Division	6,663,351	(55,200)	6,608,151	6,037,990	83,668	6,121,658	486,493
Governor's Residence	0	122,000	122,000	70,279	10	70,289	51,711
CIO & Telecom Council	2,415,529	(71,203)	2,344,326	1,579,071	334,457	1,913,528	430,798
Adjutant General							
Military Dept Operations	12,991,622	1,816,993	14,808,615	12,329,676	339,565	12,669,241	2,139,374
Air National Guard	10,295,349	807,308	11,102,657	9,858,350	0	9,858,350	1,244,307
Camp Guernsey	485,510	335,000	820,510	757,351	16,136	773,487	47,023
Army National Guard	13,941,805	4,728,850	18,670,655	15,122,718	537,913	15,660,631	3,010,024
Veteran's Services	1,407,232	419,746	1,826,978	1,671,116	49,118	1,720,234	106,744
Oregon Trail Veterans Ceme	557,944	95,100	653,044	641,277	1	641,278	11,766
Military Supp To Civilian	108,000	(60,500)	47,500	35,835	0	35,835	11,665
Search and Rescue Program	207,459	0	207,459	207,459	0	207,459	0
Public Defender							
Public Defenders Statewide	19,967,077	(124,818)	19,842,259	18,815,761	73,625	18,889,386	952,873
Guardian Ad Litem Program	0	4,650,000	4,650,000	4,385,864	251,394	4,637,258	12,742
Agriculture							
Administration Division	3,567,302	327,224	3,894,526	3,422,582	179,343	3,601,925	292,601
Ag Education & Info	20,000	30,000	50,000	28,307	0	30,657	19,343
Consumer Protection	13,491,374	802,876	14,294,250	12,614,370	668,743	13,283,113	1,011,137
Natural Resources Division	5,692,866	245,300	5,938,166	5,527,536	58,108	5,585,644	352,522
Pesticide Registration	1,250,000	199,500	1,449,500	1,449,353	0	1,449,353	147
State Fair	3,319,921	243,086	3,563,007	3,288,877	54,890	3,343,767	219,240
Predator Management Prog	5,700,000	(570,000)	5,130,000	5,048,723	9,464	5,058,187	71,813
Leaf Cutter Bee	0	136,000	136,000	96,948	0	96,948	39,052

	BUDGET AS OF JULY 1, 2008	BIT'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
<b>Department of Revenue</b>							
Administration	5,375,539	(296,244)	5,079,295	4,400,876	107,993	4,508,869	570,426
Revenue Division	9,295,693	(535,563)	8,760,130	8,191,602	70,831	8,262,433	497,697
Valuation Division	6,286,512	812,986	7,099,498	6,122,951	428,890	6,551,841	547,657
<b>Attorney General</b>							
Law Office	24,286,999	(2,724,611)	21,562,388	18,465,184	142,147	18,607,331	2,955,057
Criminal Investigations	29,308,155	4,954,717	34,262,872	31,060,248	680,963	31,741,211	2,521,661
Law Enforcement Academy	5,516,208	1,056,119	6,572,327	6,000,011	80,047	6,080,058	492,269
Peace Officers Stds & Trng	433,793	18,460	452,253	439,027	0	439,027	13,226
Medical Review Panel	1,558,568	(1,085,280)	473,288	406,948	0	406,948	66,340
Victim Services Division	8,114,052	310,302	8,424,354	8,235,740	14,700	8,250,440	173,914
Plan Council on Dev Disability	1,797,300	290,337	2,087,637	1,663,914	233	1,664,147	423,490
Yellowstone River Com Lit	0	1,000,000	1,000,000	26,360	0	26,360	973,640
<b>Department of Environmental Quality</b>							
Administration	9,193,208	4,077,037	13,270,245	4,899,859	3,933,323	8,833,182	4,437,063
Air Quality	5,462,154	5,310,306	10,772,460	6,763,816	1,270,068	8,033,884	2,738,576
Water Quality	22,341,645	5,442,139	27,783,784	19,621,584	3,952,013	23,573,597	4,210,187
Land Quality	9,359,733	479,760	9,839,493	8,789,516	60,937	8,850,453	989,040
Industrial Siting	534,719	0	534,719	390,665	0	390,665	144,054
Solid Waste Management	9,890,054	10,137,295	20,027,349	11,918,040	273,347	12,191,387	7,835,962
<b>Department of Audit</b>							
Administration	1,771,104	728	1,771,832	1,729,126	34,008	1,763,134	8,698
Public Funds	5,737,617	(197,695)	5,539,922	5,332,752	19,435	5,352,187	187,735
Mineral	8,027,431	2,142	8,029,573	7,499,489	26,503	7,525,992	503,581
Excise	4,439,749	(133,284)	4,306,465	3,828,484	29,330	3,857,814	448,651
<b>Department of Commerce</b>							
Administration & Support	4,270,926	(28,366)	4,242,560	3,931,229	0	3,931,229	311,331
Cultural Resources	17,176,008	545,462	17,721,470	16,417,425	602,718	17,020,143	701,327
State Parks & Historic	22,543,402	716,385	23,259,787	19,808,988	319,990	20,128,978	3,130,809
<b>Department of Employment</b>							
Administration & Support	2,091,131	(310,492)	1,780,639	1,640,178	18,494	1,658,672	121,967
Division of Labor Standards	2,142,270	(22,053)	2,120,217	1,887,828	93,795	1,981,623	138,594
Unemployment & Statistics	24,967,686	8,308,263	33,275,949	26,382,303	477,785	26,860,088	6,415,861
<b>Department of Workforce</b>							
Administration	42,817,895	13,717,138	56,535,033	44,596,781	4,890,207	49,486,988	7,048,045
Vocational Rehabilitation	32,008,128	11,027	32,019,155	28,585,875	1,497,566	30,083,441	1,935,714
<b>State Engineer</b>							
Administration	1,461,422	32,392	1,493,814	1,405,952	0	1,405,952	87,862
Ground Water Division	4,870,386	(583,000)	4,287,386	3,912,293	183,161	4,095,454	191,932
Surface Water & Eng Div	3,441,437	(222,163)	3,219,274	2,984,920	0	2,984,920	234,354
Board of Control Div	13,235,647	(301,825)	12,933,822	12,035,480	30,000	12,065,480	868,342
Support Services Div	3,775,470	(221,500)	3,553,970	2,867,570	458,366	3,325,936	228,034
Interstate Streams Div	2,608,025	(190,300)	2,417,725	1,964,614	226,492	2,191,106	226,619
North Platte Settlement	1,726,185	(160,000)	1,566,185	1,137,075	36,428	1,173,503	392,682
<b>Wildlife &amp; Natural Resources</b>							
Wildlife-Natural Resource	35,184,492	937,805	36,122,297	35,902,966	2,896	35,905,862	216,435
<b>Game &amp; Fish</b>							
Aquatic Invasive Species	0	1,500,000	1,500,000	773,561	18,714	792,275	707,725
Vet Svcs Prgm Brucellosis	3,758,205	(481,641)	3,276,564	2,402,029	260,984	2,663,013	613,551
Sage Grouse Plan & Protect	2,332,131	358,396	2,690,527	2,144,402	385,407	2,529,809	160,718
Damage Claims	0	863,577	863,577	475,354	0	475,354	388,223
Comp Wildlife Conserv Strategy	1,817,808	(68,100)	1,749,708	1,457,043	181,402	1,638,445	111,263
<b>Fire Prevention</b>							
Administration	1,740,691	(429,128)	1,311,563	998,608	7,318	1,005,926	305,637
Fire Prevention	1,864,217	19,614	1,883,831	1,634,011	2,595	1,636,606	247,225
Electrical Safety	1,589,956	137,316	1,727,272	1,609,240	0	1,609,240	118,032
Training	1,346,769	(16,555)	1,330,214	1,278,891	0	1,278,891	51,323
Fire Academy	634,821	45,915	680,736	590,138	0	590,138	90,598
Homeland Security Grant	0	642,514	642,514	356,547	7,802	364,349	278,165
<b>Geological Survey</b>							
Geologic Program	5,547,970	1,992,397	7,540,367	6,105,669	326,865	6,432,534	1,107,833
National Coal & Statemap	0	395,804	395,804	341,897	1,105	343,002	52,802
Wind/Bighorn River Basin	0	1,681,946	1,681,946	438,194	503,881	942,075	739,871
<b>Insurance Department</b>							
WY Health Ins Pool	6,000,000	(2,000,000)	4,000,000	3,142,773	857,227	4,000,000	0
Health Insurance Assist Prg	0	613,490	613,490	566,777	46,713	613,490	0
<b>Department of Transportation</b>							
Bus Service	0	1,750,000	1,750,000	1,750,000	0	1,750,000	0
WYOLink	12,030,000	0	12,030,000	12,030,000	0	12,030,000	0
Airport Improvements	13,502,011	7,000,000	20,502,011	20,502,011	0	20,502,011	0
GF Appropriation to Comm	200,000,000	0	200,000,000	200,000,000	0	200,000,000	0
<b>Department of Health</b>							
Directors Office	19,736,405	5,668,020	25,404,425	24,054,579	75,893	24,130,472	1,273,953
Office of Rural Health	11,983,594	3,243,933	15,227,527	11,479,114	2,442,762	13,921,876	1,305,651
Community & Family Health	65,024,317	(542,503)	64,481,814	61,558,300	1,245,617	62,803,917	1,677,897
Health Care Financing	982,323,141	91,003,425	1,073,326,566	1,067,854,306	2,381,842	1,070,236,148	3,090,418
State Health Officer	15,890,081	9,326,951	25,217,032	22,555,849	726,720	23,282,569	1,934,463
Preventive Health & Safety	22,181,461	2,444,195	24,625,656	21,499,269	280,941	21,780,210	2,845,446
Mental Health	205,097,580	(5,011,228)	200,086,352	192,407,956	3,760,070	196,168,026	3,918,326
Developmental Disabilities	129,593,367	(4,723,251)	124,870,116	123,746,206	212,330	123,958,536	911,580
Division on Aging	48,502,976	(1,480,298)	47,022,678	45,417,101	241,072	45,658,173	1,364,505
<b>Department of Family Service</b>							
ACF Title IV-E Funds Match	0	348,681	348,681	0	0	0	348,681
Services	140,015,092	2,073,084	142,088,176	134,572,207	2,083,857	136,656,064	5,432,112
Assistance	138,177,039	51,575,437	189,752,476	150,222,601	3,577,623	153,800,224	35,952,252
<b>Livestock Board</b>							
Administration	1,508,535	299,800	1,808,335	1,603,530	155,856	1,759,386	48,949
Animal Health	1,588,536	200,800	1,789,336	1,550,350	89,846	1,640,196	140,140
Brucellosis	2,163,628	(1,152,587)	1,011,041	830,096	18,171	848,267	162,774
US Dept. of AG Grants	0	234,981	234,981	62,238	928	63,166	171,815
Brucellosis Grant	0	573,558	573,558	342,048	31,900	373,948	199,610
Brand Inspection	3,162,735	(101,652)	3,061,083	2,426,651	8,766	2,435,417	625,666
<b>Community College Commission</b>							
Administration	6,660,597	782,061	7,442,658	6,340,193	584,990	6,925,183	517,475
State Aid	219,000,356	(10,174,352)	208,826,004	201,340,870	7,484,680	208,825,550	454
LEAP	337,500	0	337,500	327,873	0	327,873	9,627
NCSDCC	0	20,000	20,000	7,008	0	7,008	12,992
Incentive Fund	500,000	(221,736)	278,264	275,007	1,802	276,809	1,455
Adult Basic Education	4,397,204	(127,770)	4,269,434	3,870,681	259,567	4,130,248	139,186
WY Investment in Nursing	5,525,640	(513,782)	5,011,858	3,567,519	144,339	3,711,858	1,300,000
Veterans Tuition Waver	400,000	532,046	932,046	927,130	4,916	932,046	0
Public Television	5,630,055	(79,753)	5,550,302	5,512,115	38,187	5,550,302	0
CC Gateway Bldg/Center for Training	0	10,000,000	10,000,000	470,806	9,529,194	10,000,000	0
Intertribal Education	0	1,100,000	1,100,000	1,100,000	0	1,100,000	0
<b>Board of Pharmacy</b>							
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, 2010

(Concluded)

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
Office of State Lands & Investments							
Operations	15,046,082	4,023,017	19,069,099	13,422,861	2,776,511	16,199,372	2,869,727
Forestry Division	9,591,218	(982,850)	8,608,368	7,920,086	255,914	8,176,000	432,368
Fire	8,565,400	(3,524,227)	5,041,173	1,308,136	61,200	1,369,336	3,671,837
Mineral Royalty Grants	0	354,175,000	354,175,000	276,981,384	77,193,616	354,175,000	0
Forestry Grants	3,400,449	3,197,090	6,597,539	2,613,108	6,418	2,619,526	3,978,013
Governor's Mansion							
Residence Operations	809,772	(158,000)	651,772	536,772	10,379	547,151	104,621
Governors Residence	10,000	(5,000)	5,000	2,511	2,489	5,000	0
Athletic Training-State Bld							
Athletic Training Acct	0	10,000	10,000	5,283	4,715	9,998	2
Wyoming Tourism Board							
Administration	25,399,825	135,016	25,534,841	23,945,374	1,117,428	25,062,802	472,039
University of Wyoming							
State Aid	376,003,563	(15,277,656)	360,725,907	360,685,328	0	360,685,328	40,579
Classroom & Lab Renovations	3,000,000	0	3,000,000	3,000,000	0	3,000,000	0
NCAR	3,500,000	750,000	4,250,000	4,250,000	0	4,250,000	0
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	(272,670)	5,180,730	4,922,205	0	4,922,205	258,525
Enhanced Oil Recovery Commission							
Commission & Support	448,500	(34,167)	414,333	414,333	0	414,333	0
Rechnical Outreach & Research	5,662,325	(271,375)	5,390,950	5,390,950	0	5,390,950	0
Retirement System							
Volunteer Emergency Medical	0	973,205	973,205	303,446	0	303,446	669,759
Volunteer EMT Pension Plan	0	49,950	49,950	49,950	0	49,950	0
Retirement	0	250,000	250,000	250,000	0	250,000	0
Department of Corrections							
Correction Operations	75,034,405	5,247,377	80,281,782	76,186,186	1,204,466	77,390,652	2,891,130
Field Services	35,048,932	(461,449)	34,587,483	33,830,302	587,773	34,418,075	169,408
Honor Conservation Camp	14,739,617	686,228	15,425,845	15,222,188	87,908	15,310,096	115,749
Women's Center	15,596,976	374,226	15,971,202	15,818,451	25,464	15,843,915	127,287
Honor Farm	12,278,253	(88,932)	12,189,321	11,827,845	24,883	11,852,728	336,593
State Penitentiary	67,776,367	(6,869,872)	60,906,495	59,706,298	61,094	59,767,392	1,139,103
WY Medium Correct Institution	13,859,199	6,940,500	20,799,699	19,284,123	739,820	20,023,943	775,756
Board of Parole							
Administration	1,747,725	(72,325)	1,675,400	1,574,436	0	1,574,436	100,964
Business Council							
Wyoming Business Council	26,328,604	7,396,813	33,725,417	27,602,064	4,324,411	31,926,475	1,798,942
Main Street	0	1,869,830	1,869,830	1,400,265	286,200	1,686,465	183,365
Rural Development Council	228,077	(228,077)	0	0	0	0	0
Business Ready Communities	79,250,000	(27,382,754)	51,867,246	12,330,952	38,845,988	51,176,940	690,306
Investment Ready Community	15,000,000	3,599,733	18,599,733	5,536,396	11,153,430	16,689,826	1,909,907
Supreme Court							
Administration	7,392,277	91,651	7,483,928	7,229,948	0	7,229,948	253,980
Judicial Nomination Commission	15,001	0	15,001	15,000	0	15,000	1
Law Library	1,685,934	(182,222)	1,503,712	1,483,976	0	1,483,976	19,736
Circuit Courts	24,951,226	449,913	25,401,139	23,928,693	84,500	24,013,193	1,387,946
Court Auto & Electronic Mgmt	1,315,410	3,678,345	4,993,755	2,150,430	0	2,150,430	2,843,325
Judicial Retirement	1,573,913	124,324	1,698,237	1,413,935	0	1,413,935	284,302
Bd of Jud Policy & Admin	543,502	781,900	1,325,402	1,152,926	0	1,152,926	172,476
Judicial Supervisory Commission	329,289	(7,833)	321,456	228,395	75,500	303,895	17,561
Judicial District 1A	794,007	27,372	821,379	772,649	0	772,649	48,730
Judicial District 1B	825,427	17,219	842,646	785,352	5,000	790,352	52,294
Judicial District 2A	824,290	25,032	849,322	847,818	0	847,818	1,504
Judicial District 2B	917,253	21,724	938,977	907,529	0	907,529	31,448
Judicial District 3B	836,041	22,311	858,352	792,546	0	792,546	65,806
Judicial District 3A	900,985	33,417	934,402	875,420	0	875,420	58,982
Judicial District 4	885,926	26,108	912,034	849,501	0	849,501	62,533
Judicial District 5A							
Administration	910,255	15,031	925,286	877,235	0	877,235	48,051
Water Litigation	410,359	(16,000)	394,359	368,654	0	368,654	25,705
Judicial District 5B	880,679	11,022	891,701	839,614	0	839,614	52,087
Judicial District 6A	888,551	6,461	895,012	780,330	0	780,330	114,682
Judicial District 7A	908,829	26,779	935,608	881,737	0	881,737	53,871
Judicial District 7B	861,802	22,987	884,789	811,704	0	811,704	73,085
Judicial District 9A	960,814	20,031	980,845	897,959	0	897,959	82,886
Judicial District 8A	904,656	18,131	922,787	823,522	0	823,522	99,265
Judicial District 9B	983,391	24,707	1,008,098	976,909	15,000	991,909	16,189
Judicial District 6B	937,787	22,826	960,613	847,404	0	847,404	113,209
Judicial District 8B	741,890	24,531	766,421	710,726	0	710,726	55,695
Judicial District 1C	945,006	27,346	972,352	916,875	0	916,875	55,477
Judicial District 3C	910,887	22,625	933,512	828,775	0	828,775	104,737
Judicial District 7C	858,142	27,139	885,281	809,432	0	809,432	75,849
Judicial District 6C	857,492	18,031	875,523	817,743	0	817,743	57,780
Judicial District 9C	0	762,297	762,297	628,665	0	628,665	133,632
District Attorney/District #1	3,957,990	473,597	4,431,587	4,092,076	70,864	4,162,940	268,647
District Attorney/District #7	3,544,112	368,666	3,912,778	3,865,804	0	3,865,804	46,974
County Prosecuting Attorneys	6,135,000	(306,750)	5,828,250	5,283,687	0	5,283,687	544,563
UW-Medical Education							
Family Practice Centers	20,221,422	(823,507)	19,397,915	17,022,412	0	17,022,412	2,375,503
WWAMI Medical Education	7,724,549	(204,393)	7,520,156	7,520,156	0	7,520,156	0
Adv Practice-RN Psychiatry	565,000	(57,500)	507,500	507,500	0	507,500	0
Dental Contracts	3,039,940	(369,499)	2,670,441	2,670,441	0	2,670,441	0
Investing in Nursing Program	0	225,000	225,000	225,000	0	225,000	0
Legislative Service Office	16,615,502	1,552,992	18,168,494	14,151,633	116,991	14,268,624	3,899,870
School Foundation Program	0	6,991,684	6,991,684	830,360	0	830,360	6,161,324
Board of Equalization	1,845,444	(92,000)	1,753,444	1,655,446	0	1,655,446	97,998
Environmental Quality Council	742,748	154,831	897,579	807,581	562	808,143	89,436
Administrative Hearings	3,273,968	200,000	3,473,968	3,092,127	15,868	3,107,995	365,973
<b>TOTAL EXPENDITURES</b>	<b>4,144,869,238</b>	<b>920,000,869</b>	<b>5,064,870,107</b>	<b>4,549,027,400</b>	<b>218,168,077</b>	<b>4,767,195,477</b>	<b>297,674,630</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (1,112,655,010)</b>	<b>\$ (517,941,719)</b>	<b>\$ (1,630,596,729)</b>	<b>\$ 40,720,597</b>	<b>\$ (218,168,077)</b>	<b>\$ (177,447,480)</b>	

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Major Special Revenue Funds  
 American Recovery & Reinvestment Act  
 For the Year Ended June 30, 2010

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
<b>REVENUES</b>							
Charges for Sales and Services	\$ 0	\$ 10,527,450	\$ 10,527,450	\$ 13,765	\$ 0	\$ 13,765	\$ (10,513,685)
Revenue from Others	0	494,000	494,000	49,500	0	49,500	(444,500)
Federal	0	291,185,092	291,185,092	121,895,719	0	121,895,719	(169,289,373)
<b>TOTAL REVENUES</b>	<b>0</b>	<b>302,206,542</b>	<b>302,206,542</b>	<b>121,958,984</b>	<b>0</b>	<b>121,958,984</b>	<b>(180,247,558)</b>
<b>EXPENDITURES</b>							
<b>2009-2010 Appropriations</b>							
Governor ARRA Funds	0	487,300	487,300	5,379	0	5,379	481,921
Education ARRA Funds	0	58,434,722	58,434,722	7,553,152	645,559	8,198,711	50,236,011
A&I ARRA Funds	0	575,000	575,000	133,759	441,241	575,000	0
Adjutant General ARRA Funds	0	5,998,000	5,998,000	979,029	3,342,115	4,321,144	1,676,856
Agriculture ARRA Funds	0	4,085	4,085	0	0	0	4,085
Attorney General ARRA Funds	0	5,019,083	5,019,083	1,831,612	57,159	1,888,771	3,130,312
DEQ ARRA Funds	0	5,414,357	5,414,357	1,459,371	2,411,350	3,870,721	1,543,636
Public Service ARRA Funds	0	130,700	130,700	98,251	400	98,651	32,049
Cultural Resources ARRA Funds	0	290,000	290,000	144,515	0	144,515	145,485
Employment ARRA Funds	0	494,000	494,000	143,921	40,971	184,892	309,108
Workforce Develop ARRA Funds	0	13,544,469	13,544,469	4,877,603	1,619,242	6,496,845	7,047,624
Geological Survey ARRA Funds	0	95,038	95,038	13,472	0	13,472	81,566
Dept of Health ARRA Funds	0	93,421,451	93,421,451	79,224,152	1,028,738	80,252,890	13,168,561
Dept of Family Services ARRA Funds	0	16,272,463	16,272,463	6,864,298	2,545,746	9,410,044	6,862,419
Public Lands ARRA Funds	0	113,242,251	113,242,251	24,129,082	0	24,129,082	89,113,169
Business Council ARRA Funds	0	37,870,405	37,870,405	2,217,432	24,711,853	26,929,285	10,941,120
District #1 ARRA Funds	0	87,956	87,956	87,956	0	87,956	0
District #7 ARRA Funds	0	71,183	71,183	0	0	0	71,183
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>351,452,463</b>	<b>351,452,463</b>	<b>129,762,984</b>	<b>36,844,374</b>	<b>166,607,358</b>	<b>184,845,105</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 0</b>	<b>\$ (49,245,921)</b>	<b>\$ (49,245,921)</b>	<b>\$ (7,804,000)</b>	<b>\$ (36,844,374)</b>	<b>\$ (44,648,374)</b>	

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Major Special Revenue Funds

Foundation Program Fund

For the Year Ended June 30, 2010

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
<b>REVENUES</b>							
Taxes:							
Other Taxes	\$ 0	\$ 0	\$ 0	\$ 658,870,895	\$ 0	\$ 658,870,895	\$ 658,870,895
Fines & Forfeitures	0	0	0	28,410	0	28,410	28,410
Interest Income	0	0	0	12,387,598	0	12,387,598	12,387,598
Federal Mineral Royalties	0	0	0	627,644,909	0	627,644,909	627,644,909
Coal Lease Bonus	0	0	0	35,344,944	0	35,344,944	35,344,944
Charges for Sales and Services	1,416,279,295	33,499,296	1,449,778,591	0	0	0	(1,449,778,591)
Revenue from Others	60,000	0	60,000	546,132,575	0	546,132,575	546,072,575
Transfers	0	0	0	171,762,425	0	171,762,425	171,762,425
Federal	1,132,600	0	1,132,600	1,716,660	0	1,716,660	584,060
<b>TOTAL REVENUES</b>	<b>1,417,471,895</b>	<b>33,499,296</b>	<b>1,450,971,191</b>	<b>2,053,888,416</b>	<b>0</b>	<b>2,053,888,416</b>	<b>602,917,225</b>
<b>EXPENDITURES</b>							
<b>2009-2010 Appropriations</b>							
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	164,000,000	164,000,000	153,231,356	0	153,231,356	10,768,644
Education							
WDE-GF Program	9,031,914	932,000	9,963,914	7,210,305	1,879,643	9,089,948	873,966
School Finance Recalibration	0	350,000	350,000	41,540	0	41,540	308,460
Adjutant General							
Army National Guard	5,600,000	(142,023)	5,457,977	3,595,605	22,494	3,618,099	1,839,878
Attorney General							
Law Office	4,121,647	(2,037,918)	2,083,729	1,201,795	315,207	1,517,002	566,727
School Facilities							
School Cap Con	0	235,195,076	235,195,076	158,172,757	706,139	158,878,896	76,316,180
Community College Commission							
WY Teacher Shortage Loan Re	800,000	(347,650)	452,350	6,510	445,840	452,350	0
Post Secondary Education	0	150,000	150,000	0	0	0	150,000
Public Lands							
Operations	2,662,720	0	2,662,720	409,338	142,810	552,148	2,110,572
Retirement System							
WRC Replication Audit	0	175,000	175,000	0	0	0	175,000
Legislative Service Office							
School Finance Recalibration	0	3,050,000	3,050,000	111,674	0	111,674	2,938,326
School Foundation Division							
School Foundation Pgm	1,306,413,023	(5,706,275)	1,300,706,748	1,218,629,182	5,238,039	1,223,867,221	76,839,527
Court Order Placements	23,057,126	0	23,057,126	19,519,450	46,200	19,565,650	3,491,476
Foundation Specials	32,940,000	10,454,306	43,394,306	42,961,067	0	42,961,067	433,239
Education Reform	38,246,768	(2,812,000)	35,434,768	26,299,122	9,127,016	35,426,138	8,630
Student Performance Data	2,501,588	(80,000)	2,421,588	2,383,392	804	2,384,196	37,392
School Foundation Coal Bonus	0	221,043,909	221,043,909	0	0	0	221,043,909
<b>TOTAL EXPENDITURES</b>	<b>1,425,374,786</b>	<b>774,824,425</b>	<b>2,200,199,211</b>	<b>1,784,373,093</b>	<b>17,924,192</b>	<b>1,802,297,285</b>	<b>397,901,926</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (7,902,891)</b>	<b>\$ (741,325,129)</b>	<b>\$ (749,228,020)</b>	<b>\$ 269,515,323</b>	<b>\$ (17,924,192)</b>	<b>\$ 251,591,131</b>	

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Major Special Revenue Funds

Legislative Reserve Fund

For the Year Ended June 30, 2010

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
<b>REVENUES</b>							
Taxes:							
Mineral Severance	\$ 0	\$ 0	\$ 0	\$ 601,749,825	\$ 0	\$ 601,749,825	\$ 601,749,825
Licenses & Permits	4,000	0	4,000	1,600	0	1,600	(2,400)
Interest Income	0	0	0	3,762,377	0	3,762,377	3,762,377
Federal Mineral Royalties	0	0	0	900,204,024	0	900,204,024	900,204,024
Charges for Sales and Services	35,738	0	35,738	1,400	0	1,400	(34,338)
Revenue from Others	0	0	0	1,327,730	0	1,327,730	1,327,730
Transfers	0	56,371,546	56,371,546	15,527,500	0	15,527,500	(40,844,046)
Miscellaneous	0	730,359	730,359	0	0	0	(730,359)
<b>TOTAL REVENUES</b>	<b>39,738</b>	<b>57,101,905</b>	<b>57,141,643</b>	<b>1,522,574,456</b>	<b>0</b>	<b>1,522,574,456</b>	<b>1,465,432,813</b>
<b>EXPENDITURES</b>							
<b>2009-2010 Appropriations</b>							
BRA to Water III	0	2,250,000	2,250,000	2,250,000	0	2,250,000	0
BRA to Water II	0	10,000,000	10,000,000	10,000,000	0	10,000,000	0
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	1,216,219,775	0	1,216,219,775	498,458,473
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	17,579	0	17,579	22,159
State Parks	0	1,000,000	1,000,000	145,554	158,690	304,244	695,756
Gillette Madison Pipeline Project	0	13,612,500	13,612,500	159,075	5,423,217	5,582,292	8,030,208
Gillette Madison Pipeline Project	0	11,222,500	11,222,500	322,970	10,899,530	11,222,500	0
Health Loan/Grant	0	5,815,564	5,815,564	4,054,897	1,493,194	5,548,091	267,473
WY Big Horn Basin Nature	0	100,000	100,000	0	100,000	100,000	0
<b>TOTAL EXPENDITURES</b>	<b>39,738</b>	<b>1,816,826,494</b>	<b>1,816,866,232</b>	<b>1,234,169,850</b>	<b>18,074,631</b>	<b>1,252,244,481</b>	<b>564,621,751</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 0</b>	<b>(1,759,724,589)</b>	<b>(1,759,724,589)</b>	<b>288,404,606</b>	<b>(18,074,631)</b>	<b>270,329,975</b>	

# 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, 2010, 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
<b>Budgetary Basis Excess (Deficit)</b>				
Revenues over (under) Expenditures	\$ (177,447,480)	\$ (44,648,374)	\$ 251,591,131	\$ 270,329,975
Changes in certain revenue and expenditure accruals	102,990,096	18,054,812	(439,667,694)	(331,566,823)
Revenue and/or Expenditures from previous biennium budgets	(134,206,120)	0	(113,178,681)	(2,125,889)
Encumbrances as of June 30, 2010	218,168,077	36,844,374	17,924,192	18,074,631
No n-budgeted funds	177,573,568	21,561	3,912,810	898,088
<b>GAAP Basis Excess (Deficiency) of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses for the biennium</b>	<b>\$ 187,078,141</b>	<b>10,272,373</b>	<b>(279,418,242)</b>	<b>(44,390,018)</b>
<b>Net Change in Fund Balance:</b>				
Year ended June 30, 2009	\$ (33,503,373)	\$ 5,664,579	\$ (346,982,593)	\$ (53,134,147)
Year ended June 30, 2010	220,581,514	4,607,794	67,564,351	8,744,129
<b>Total net change for the biennium</b>	<b>\$ 187,078,141</b>	<b>10,272,373</b>	<b>(279,418,242)</b>	<b>(44,390,018)</b>

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, 2009, the overall PSR for the NHS was 3.45 and Non-NHS was 3.15. As of September 30, 2008, the overall PSR for the NHS was 3.46 and Non-NHS 3.16. As of September 30, 2007, 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					
	2007		2008		2009		2007		2008		2009	
	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent	# of Miles	Percent
Good to Excellent	2,418	62.9%	2,418	62.9%	2,583	67.2%	1,501	42.1%	1,501	42.1%	1,472	41.2%
Poor to Fair	1,425	37.1%	1,425	37.1%	1,260	32.8%	2,068	57.9%	2,068	57.9%	2,097	58.8%
	<u>3,843</u>	<u>100.0%</u>	<u>3,843</u>	<u>100.0%</u>	<u>3,843</u>	<u>100.0%</u>	<u>3,569</u>	<u>100.0%</u>	<u>3,569</u>	<u>100.0%</u>	<u>3,569</u>	<u>100.0%</u>

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 in March of 2009 results in the following Selection List Condition Rating for the last three fiscal years:

Select List Condition Rating	NHS						Non-NHS					
	2007		2008		2009		2007		2008		2009	
	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent	Bridges	Percent
Acceptable	1,224	96.4%	1,224	96.4%	1,225	95.9%	614	93.2%	614	93.2%	618	93.6%
Deficient	46	3.6%	46	3.6%	53	4.1%	45	6.8%	45	6.8%	42	6.4%
	<u>1,270</u>	<u>100.0%</u>	<u>1,270</u>	<u>100.0%</u>	<u>1,278</u>	<u>100.0%</u>	<u>659</u>	<u>100.0%</u>	<u>659</u>	<u>100.0%</u>	<u>660</u>	<u>100.0%</u>

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 \$540.2 million for the year ended September 30, 2009. Actual expenditures on infrastructure for maintenance and preservation were \$500.1 million, a difference of \$40.1 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:

Year Ending September 30	Estimated			Actual		
	Road Network	Bridges	Communication System	Road Network	Bridges	Communication System
2005	320.4 million	18.3 million	N/A	320.7 million	13.9 million	N/A
2006	391.5 million	22.8 million	N/A	293.3 million	22.1 million	N/A
2007	376.7 million	32.9 million	N/A	354.3 million	22.1 million	N/A
2008	382.8 million	14.7 million	*	342.3 million	20.8 million	*
2009	502.8 million	37.4 million	*	474.9 million	25.2 million	*

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