



WYOMING LEGISLATIVE SERVICE OFFICE

Memorandum

DATE March 14, 2024

TO Members, 67th Legislature

FROM Don Richards, Budget/Fiscal Administrator

SUBJECT Preliminary End of 2024 Budget Session Budget/Fiscal Materials

Over the last week, legislators have received the following LSO Budget/Fiscal summary materials, which are also available in the Joint Appropriations Committee SharePoint directory, Post-Session Summary directory. To the extent necessary, these will be updated to reflect any Governor's vetoes:

- 1) **March 12, 2024 LSO Fiscal Profile ("Goldenrod")**
- 2) **2024 HB70, Local government distribution, narrative summary**
- 3) **Estimated distribution by county and municipality of the local government distribution**
- 4) **Summary of property tax bills adopted by the Legislature in the 2024 Budget Session**
- 5) **Narrative summary of 2024 HB0001, General government appropriations**
- 6) **One page summary of state capital construction appropriations**
- 7) **JCC02 on 2024 HB0001 detailed actions**
- 8) **Detailed Status Report on 2024 HB0001, including Governor's recommendations, JAC action, and final legislative actions**
- 9) **Summary of authorized employees and at-will employee contract positions in 2024 HB0001**
- 10) **Historical perspective of appropriations from traditional funds by on-going, "extra" and savings**

Based upon approximately a dozen different requests fielded in the last few days regarding various comparisons of total appropriations and general fund appropriations, the following table, explanatory notes, and following context attempt to explain the various fiscal positions at different times in the process or figures reflecting different fiscal activities within the 2024 Budget Session. The selection or use of any particular figures is dependent upon the context being used, and this summary is not intended to identify which should be applied.

Table 1. Total All Funds and General Fund Appropriations of 2024 HB0001 for the 2025-2026 Biennium (rounded to million dollars).^{a, b, c}

	Standard Budget	Governor's Rec, incl Letters	JAC Rec	JCC02 (final)
Total All Funds	\$8,841,000,000 ^d	\$11,188,000,000	\$11,466,000,000	\$11,039,000,000
General Fund	\$2,667,000,000	\$3,697,000,000	\$3,752,000,000 ^e	\$3,544,000,000 ^e

Notes:

- All figures include state capital construction and exclude direct distribution to local governments and previously appropriated American Rescue Plan Act (ARPA) funds.
- All figures include appropriations, inclusive of savings, transfers, and appropriations for expenditure.
- Figures do not distinguish between effective immediate appropriations for the balance of the FY 2023-2024 biennium or the FY 2025-2026 biennium.
- The Governor's printed budget submitted in November included a standard budget of \$8,733,574,645. Along with several corrections within the document, the standard budget was modified in the electronic budget submission to the Legislature to \$8,840,590,391.
- General Fund appropriations do not include carryover appropriations or deductions for reversions.

Finally, below is an explanation of various reports of total appropriations and total savings.

Figures Related (and Reported) to Total Appropriations.

- Total appropriations in the Budget Bill: **\$11.039 billion** (as noted above in Table 1)
- Total appropriations of all bills: This figure has not been calculated and will not be until after the Governor's veto period concludes. However, it is expected to be in the neighborhood of **\$11.5 billion**.
- Total appropriations other than enterprise funds or internal services funds, which include state sales of liquor to bars, restaurants, and retail stores and internal service funds as a proxy for double counting within the budget: **\$9.7 billion**
- Total appropriations excluding direct appropriations for savings: **\$10.66 billion**, with "appropriated savings" consisting of \$100 million to Permanent Wyoming Mineral Trust Fund (PWMTF); \$20 million to Wyoming's Tomorrow Trust Fund; \$40 million to PWMTF Reserve Account (PWMTF RA); and \$215 million to Common School Permanent Fund Reserve Account (CSPLF RA).

Figures Related (and Reported) to Total Savings.

- Total appropriations to traditional savings in 2024 HB0001: **\$375 million** (as noted above)
- Total transfers to savings, including forecast transfers to the Legislative Stabilization Reserve Account: **\$546 million**
- Total transfers to permanent savings, including statutory and constitutional transfers to the PWMTF and Common School Permanent Land Fund and excluding transfers to the LSRA: **\$856 million**