



STATE OF WYOMING

DEPARTMENT OF AUDIT

Matthew H. Mead
Governor

Jeffrey C. Vogel
Director

Pamela Robinson
Administrator

PUBLIC FUNDS DIVISION
(307) 777-7798 Fax (307) 777-5341
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December 30, 2015

Governor Matthew H. Mead
State Capitol Building
Cheyenne, WY 82002

Wyoming State Legislature
Legislative Service Office
State Capitol Building
Cheyenne, WY 82002

W.S. §9-1-507(k) requires the following report of financial information. The Department of Audit collected the information from the statutorily required annual reports. Not all data is audited.

The information is for the current fiscal year generally ended June 30, 2015 except for note [1].

Entity	Total Revenues	Total Expenditures	Total Cash and Investments	Portion of Cash and Investments – Restricted	Portion of Cash and Investments – Committed
Audited data					
State	\$6,083,502,292	\$5,640,511,705	\$21,476,804,258	\$13,868,126,331	
School Districts [1]	1,786,858,941	1,528,930,816	642,873,311	127,834,674	
Community Colleges [1]	309,365,680	262,592,173	167,981,022	106,343,039	
Community College Foundations [1]	45,358,381	21,678,523	215,038,951	134,429,832	
Self-reported data					
Counties	1,422,319,015	1,255,930,198	1,216,287,720	186,686,845	271,045,539
First Class Cities	860,420,725	838,682,775	893,320,366	177,446,347	235,517,017
Towns under 4,000	166,843,755	161,628,011	188,356,960	6,486,745	16,929,110
Special Districts	981,246,136	958,248,143	914,151,259	134,360,727	57,680,427
Total Wyoming Governments	\$11,655,914,925	\$10,668,202,344	\$25,714,813,847	\$14,741,714,540	\$581,172,093

[1] The data for the school districts and community colleges were obtained from CPA audits for the year ended June 30, 2014. The audits for the year ended June 30, 2015 are not due until December 31.

Three special district have not reported as required by law and appropriate action will be taken. One Town has not reported, the Town of Mills. One County Board, Jeffrey Memorial Center, has not reported.

Individual entity reports used to generate the above table are available from the Department as required by W.S. §9-1-507(k).



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THE HONORABLE
MATTHEW H. MEAD
GOVERNOR OF WYOMING
CHEYENNE, WYOMING

This report is the Cost of Maintaining County Government for fiscal year July 1, 2014 through June 30, 2015. It has been compiled by this department from reports received from the various counties and county boards of the state. The numbers are self-reported and are not audited. The full reports are public record and may be obtained from the county or on file at the Department of Audit according to Wyoming Statute §9-1-507(k).

The report first shows the costs incurred by each county. The costs section is broken into two subcategories, taxes versus enterprise. The costs listed in the taxes category are those subsidiaries where the majority of their funding are from taxes. The costs listed in the enterprise category are those subsidiaries where the majority of their funding are from other sources such as grants or user fees.

All government entities are managed differently; therefore, distribution of expenses will be different based on management decisions. However, we separated the expenditures into the two categories to provide a more realistic view of the costs.

The next section of the report shows revenues. These are the various revenue sources for each county.

Respectfully,

JEFFREY C. VOGEL
Director

	Grand Total	ALBANY	BIG HORN	CAMPBELL	CARBON	CONVERSE	CROOK	FREMONT	GOSHEN	HOT SPRINGS	JOHNSON	LARAMIE	LINCOLN	NATRONA	NIOBRARA	PARK	PLATTE	SHERIDAN	SUBLETTE	SWEETWATER	TETON	UINTA	WASHAKIE	WESTON
Population - 2010 Census	563,626	36,299	11,668	46,133	15,885	13,833	7,083	40,123	13,249	4,812	8,569	91,738	18,106	75,450	2,484	28,205	8,667	29,116	10,247	43,806	21,294	21,118	8,533	7,208
COSTS - Taxes																								
Board of County Commissioners	9,864,836	137,100	159,322	326,025	145,899	318,387	94,570	414,223	241,687	82,740	198,163	507,343	361,285	4,154,042	83,117	472,715	71,857	417,696	198,592	360,582	807,123	170,682	74,727	66,959
County Clerk	13,620,347	758,686	406,373	1,696,166	494,351	499,557	211,698	406,626	371,009	194,247	395,815	1,296,354	449,164	1,182,015	134,062	665,808	174,566	555,151	350,419	1,260,920	706,392	533,559	161,233	134,176
County Treasurer	10,540,869	442,830	294,875	1,287,736	330,745	505,123	184,403	686,467	307,597	172,458	254,539	1,022,881	431,089	838,211	128,535	567,918	148,040	417,790	298,572	838,814	622,390	481,132	124,548	154,176
County Assessor	12,094,304	520,946	336,557	1,149,940	346,687	795,116	151,003	871,915	321,907	225,673	378,126	1,370,660	464,806	868,178	158,545	793,684	163,494	610,305	454,456	896,372	458,084	430,726	164,389	162,735
County Sheriff	62,359,066	1,998,308	1,978,407	7,696,003	2,077,116	2,613,923	633,706	5,127,379	991,729	377,070	1,233,395	5,871,249	2,554,524	5,501,192	327,443	2,449,011	853,547	2,157,428	4,171,582	4,845,228	4,707,552	3,005,679	790,508	397,087
County Attorney	17,257,725	746,775	307,712	3,092,843	723,046	1,066,536	233,311	1,480,704	280,708	257,229	393,588	512,464	469,536	405,173	185,698	1,010,893	210,287	1,010,574	650,140	2,109,837	950,193	811,349	144,768	204,361
County Planner	6,442,370	305,142	193,486	-	201,194	48,812	-	294,822	55,527	47,541	182,830	534,935	474,152	789,170	-	249,239	11,340	-	239,011	561,100	1,877,188	299,474	77,407	-
County Surveyor	4,144,653	1,372	86,053	1,485,696	-	30,816	-	-	1,800	-	-	-	-	-	-	525,378	-	450,122	127,681	450,122	457,885	-	-	-
County Coroner	3,096,659	110,394	115,854	302,308	129,321	64,219	36,319	403,588	47,085	54,439	79,359	370,799	107,633	440,789	20,436	101,058	53,347	114,321	42,935	209,495	127,720	93,756	43,385	28,099
Agricultural Department	3,098,305	75,464	101,997	405,646	65,757	127,623	62,484	254,272	80,990	76,269	95,864	182,423	150,731	341,700	50,874	182,581	76,350	146,627	184,173	119,804	157,735	-	96,208	62,917
District court	13,078,528	465,074	242,954	1,624,100	297,907	441,624	155,961	632,936	226,638	180,538	400,614	1,576,763	326,906	2,659,512	121,406	411,237	201,443	485,167	332,107	1,129,889	492,019	399,109	146,104	128,520
Circuit court/Drug court	3,798,500	180,927	-	171,775	-	-	-	790,725	-	571	74,970	496,523	188,117	466,703	12,000	676,767	-	2,617	236,361	81,686	118,736	290,422	-	9,600
Courthouse	17,964,433	140,277	408,459	2,716,191	126,615	531,034	184,355	718,018	235,887	166,686	571,541	1,548,048	802,317	1,511,114	133,094	2,001,413	215,718	439,217	3,073,112	1,804,116	-	20,283	468,922	148,016
Jail	61,204,566	1,792,157	1,849,288	8,476,413	1,864,873	1,846,311	388,233	4,823,589	1,334,297	351,060	1,216,693	8,529,438	1,134,548	9,760,016	300,975	2,440,775	791,907	2,685,235	2,159,877	5,569,887	1,339,875	1,581,011	496,073	472,035
Road and bridge	58,498,833	1,031,065	1,276,553	7,349,641	1,056,756	4,930,599	818,712	4,529,819	890,723	492,114	3,327,009	4,351,322	4,283,032	3,297,929	423,971	4,977,947	486,703	1,220,760	4,508,692	4,354,791	1,545,317	1,792,012	402,944	1,150,422
Water commissioner	1,684	-	-	-	-	-	-	-	-	212	1,472	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewerage	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-
Civil defense/emergency management	4,211,572	248,154	251,621	186,072	77,177	172,916	50,419	191,910	64,401	25,496	146,488	293,301	403,542	632,215	30,532	184,637	42,133	360,244	103,826	193,880	309,253	89,417	88,317	65,621
Elections	3,385,627	149,552	198,192	222,619	66,028	173,774	85,223	223,655	114,347	46,787	95,449	588,820	62,569	141,669	29,337	186,503	98,566	207,041	47,508	336,924	178,856	64,229	42,959	25,020
Health (other than hospitals)	25,060,923	411,904	49,285	2,287,976	689,946	439,709	273,377	3,844,861	6,000	171,672	240,617	4,616,033	394,673	3,194,233	52,778	543,234	426,380	832,995	338,671	4,475,720	1,013,225	479,708	222,908	55,018
County hospital	1,228,321	149,441	-	-	-	-	-	-	-	185,000	-	-	-	120,000	-	257,310	-	295,000	-	100,000	-	-	-	-
Libraries	36,388,724	1,158,918	357,370	3,932,092	792,054	1,030,636	1,285,977	2,214,962	422,434	444,907	720,777	5,121,886	1,412,579	2,909,869	298,806	1,661,551	341,937	2,770,521	1,271,215	3,535,710	3,576,844	574,650	244,871	308,158
Fair	17,288,940	851,601	1,348,821	530,130	296,342	52,038	140,259	882,331	1,645,142	431,949	336,550	700,157	602,696	1,433,528	138,680	503,332	153,817	942,462	752,551	3,942,438	790,518	595,534	85,808	132,256
County airport	3,974,184	50,000	328,593	1,446,066	82,666	-	-	-	-	73,568	-	-	-	-	-	131,726	-	432,616	-	659,186	-	240,082	-	31,627
Fire	11,278,720	263,851	18,945	3,648,402	433,408	1,276,571	193,839	161,237	77,871	-	26,268	77,343	107,189	-	-	-	-	11,987	156,985	1,110,886	266,279	3,435,659	-	12,000
Protective inspection and regulation	490,632	-	-	-	-	-	-	-	-	-	10,280	480,352	-	-	-	-	-	-	-	-	-	-	-	-
Trash collection/landfill	11,997,159	-	-	2,863,129	-	-	12,000	-	-	106,240	40,000	-	1,424,322	2,853	-	1,977,988	-	29,446	934,015	-	-	806,340	-	37,500
Natural resources	2,606,246	89,677	-	322,606	-	-	-	-	-	19,000	65,800	82,750	262,267	60,000	-	-	-	57,035	605,499	351,321	-	619,791	-	500
Parks/Recreation/Museums	22,368,447	2,000	-	9,590,058	451,762	179,577	-	1,243,839	-	215,587	1,225,064	659,763	179,821	1,133,399	-	594,236	-	59,136	807,392	969,580	4,846,290	91,857	-	119,086
Financial administration	19,796,315	444,053	36,106	2,699,561	38,500	414,107	19,000	340,834	96,369	24,660	205,005	1,682,892	62,343	1,597,485	42,500	672,962	357,042	438,015	276,602	1,619,266	8,350,401	110,000	121,790	146,822
Juvenile probation	4,141,144	-	-	979,213	44,129	-	-	411,413	-	7,000	-	133,044	-	8,145	1,649,393	-	125,588	-	2,571	220,327	-	-	-	-
Social services - Welfare	12,792,119	621,217	39,317	6,036,459	450,659	169,136	14,400	853,239	256,116	-	579,289	369,388	117,059	257,968	15,758	-	35,636	21,968	1,456,036	369,184	44,056	964,204	11,270	109,760
Social services - Other	20,371,936	93,544	57,728	2,038,806	430,121	283,109	51,700	57,200	63,500	-	3,400	98,500	686,505	-	-	-	142,679	350,266	488,015	14,075,269	1,272,300	103,238	22,000	54,056
County administration	38,348,141	2,702,380	593,146	4,562,254	4,960,654	91,779	1,285,991	389,993	96,369	-	120,660	2,066,721	2,510,563	2,650,457	118,376	796,736	1,607,678	469,135	6,505,649	2,251,785	1,583,019	1,537,466	1,033,264	13,976
Other Expenses	27,464,225	774,015	-	57,000	158,467	104,121	174,330	95,000	1,979,224	-	1,969,647	16,983,761	42,060	-	261,945	-	15,245	440,044	962,845	705,666	1,584,661	5,425	-	1,150,769
Construction	84,987,347	115,892	2,415,429	9,637,490	1,963,782	10,744,619	1,848,974	9,407,206	282,103	1,413,905	1,562,579	1,006,483	-	4,445,953	1,143	-	1,036,520	4,900,826	14,902,479	3,824,432	11,167,418	921,065	-	2,359,468
Capital	38,348,946	1,570,335	182,834	4,905,037	985,089	165,256	411,266	1,271,316	165,540	185,612	971,636	5,526,578	233,085	971,099	135,651	3,360,509	391,947	673,424	3,564,780	6,606,726	4,677,759	1,092,257	108,365	192,839
Total Costs - Taxes	683,597,846	18,375,180	13,784,718	93,725,453	19,781,051	29,517,028	9,001,510	43,606,079	10,657,000	6,031,563	17,609,585	68,525,930	20,852,258	53,415,865	4,491,416	28,266,569	8,129,641	24,892,577	51,225,679	69,436,330	60,961,794	18,204,457	5,172,584	7,933,579
Cost per Person - Taxes	\$ 1,213	\$ 506	\$ 1,181	\$ 2,032	\$ 1,245	\$ 2,134	\$ 1,271	\$ 1,087	\$ 804	\$ 1,253	\$ 2,055	\$ 747	\$ 1,152	\$ 708	\$ 1,808	\$ 1,002	\$ 938	\$ 855	\$ 4,999	\$ 1,585	\$ 2,863	\$ 862	\$ 606	\$ 1,101

Detailed information for each county is available on our website located at

<http://publicfunds.wyo.gov>.

These show the various reports used to create the county numbers. The budgeting process for each county is unique and numbers may not be comparable between counties but comparing with the prior year numbers for each county would be an indication of how the county has changed from year to year.

Some County Clerks have provided additional information regarding the revenue streams which pay for some expenses outside normal taxation.

Cost of
Maintaining
County Government
In Wyoming

For the
Fiscal Year
July 1, 2014—June 30, 2015

As prepared from
Reports submitted to the
Department of Audit
Public Funds



Jeffrey C. Vogel
Director



This Cost of City Government Report is prepared from reports submitted to the Department of Audit by each city government. The numbers are self-reported and are not audited. The full reports are public record and may be obtained from the City or on file at the Department of Audit according to Wyoming Statute §9-1-507(k). This report covers the time period of July 1, 2014 through June 30, 2015. This report is also available on the Department of Audit website at: <http://publicfunds.wyo.gov>.

A Cost of Towns report has not been printed but it is available on the same website.

Cities for 2015	Grand Total	CITY OF BUFFALO	CITY OF CASPER	CITY OF CHEYENNE	CITY OF CODY	CITY OF DOUGLAS	CITY OF EVANSTON	CITY OF GILLETTE	CITY OF GREEN RIVER	CITY OF JACKSON	CITY OF KEMMERER	CITY OF LANDER	CITY OF LARAMIE	CITY OF NEWCASTLE	CITY OF POWELL	CITY OF RAWLINS	CITY OF RIVERTON	CITY OF ROCK SPRINGS	CITY OF SHERIDAN	CITY OF TORRINGTON	CITY OF WORLAND
Population per 2010 Census	321692	4585	55316	59466	9520	6120	12359	29087	12515	9577	2656	7487	30816	3532	6314	9259	10615	23036	17444	6501	5487
Enterprise Fund Revenue (User Fees)																					
Electric	55,269,211	244,472	-	-	11,712,729	-	-	28,206,769	-	-	-	-	-	-	6,249,130	-	-	-	-	8,856,111	-
Garbage	38,654,723	609,949	6,182,809	12,339,459	2,288,885	364,978	786,354	2,885,888	1,968,900	-	436,596	-	1,509,558	404,382	1,369,258	140,584	2,464,328	-	3,254,527	1,053,336	594,932
Sewer	54,328,399	789,635	8,976,242	13,075,271	1,351,020	1,616,804	988,004	3,768,554	1,310,000	2,798,208	-	860,724	5,368,570	225,839	1,306,263	1,942,322	4,743,166	-	2,309,270	1,247,009	946,317
Solid waste	15,240,417	-	7,751,235	161,824	-	792,618	257,810	-	186,900	-	-	-	2,104,915	294,679	-	1,814,489	-	-	1,225,656	650,291	-
Water	84,079,578	1,257,428	12,103,304	20,702,451	3,152,025	2,174,095	1,965,464	6,262,531	2,200,400	2,417,078	-	2,099,493	8,625,200	769,211	1,630,472	2,383,181	2,526,689	6,522,375	3,764,468	1,736,778	1,786,935
Total Enterprise Fund Revenue	\$ 247,572,328	\$ 2,901,484	\$ 35,013,590	\$ 46,279,005	\$ 18,504,659	\$ 4,948,495	\$ 3,997,632	\$ 41,123,742	\$ 5,666,200	\$ 5,215,286	\$ 436,596	\$ 2,960,217	\$ 17,608,243	\$ 1,694,111	\$ 9,954,041	\$ 5,644,517	\$ 6,933,339	\$ 11,265,541	\$ 10,553,921	\$ 13,543,525	\$ 3,328,184
Enterprise fund Expenditures																					
Electric	54,183,544	-	-	-	11,214,498	-	-	28,910,031	-	-	-	-	-	-	4,976,427	-	-	-	-	9,082,588	-
Garbage	27,563,438	547,826	4,642,225	6,765,951	1,800,164	230,578	996,637	3,083,556	1,032,400	-	251,864	-	1,165,967	415,950	882,646	111,673	1,776,246	-	2,741,441	746,745	371,569
Sewer	34,102,853	346,495	6,959,023	5,900,134	1,045,243	516,652	798,777	4,375,318	1,218,500	1,207,321	-	795,079	2,922,732	163,896	346,088	754,466	1,202,302	2,637,431	1,297,923	750,841	864,632
Landfill	13,041,820	-	3,638,277	2,520,297	-	463,671	-	-	525,100	-	-	-	2,745,063	10,129	-	1,370,697	-	-	1,155,864	612,722	-
Water	60,437,054	1,157,728	8,786,151	11,253,635	2,488,510	727,414	2,512,457	6,662,762	2,316,100	1,009,224	5,509	1,848,760	6,120,114	1,204,621	1,052,670	1,484,589	1,614,658	4,646,398	3,138,722	1,268,259	1,138,773
Total Enterprise Fund Expenditures	\$ 189,328,709	\$ 2,052,049	\$ 24,025,676	\$ 26,440,017	\$ 16,548,415	\$ 1,938,315	\$ 4,307,871	\$ 43,031,667	\$ 5,092,100	\$ 2,216,545	\$ 257,373	\$ 2,643,839	\$ 12,953,876	\$ 1,794,596	\$ 7,257,831	\$ 3,721,425	\$ 4,593,206	\$ 7,283,829	\$ 8,333,950	\$ 12,461,155	\$ 2,374,974
Cost Per Person (Enterprise)	589	448	434	445	1,738	317	349	1,479	407	231	97	353	420	508	1,149	402	433	316	478	1,917	433
Other Revenue																					
Licenses permits & other taxes	33,467,945	373,242	6,465,200	8,839,456	1,719,155	392,132	938,173	1,190,335	467,200	2,303,506	186,049	478,431	2,537,821	230,027	334,852	1,057,247	1,122,746	1,505,734	2,477,689	196,926	652,024
Other misc revenue	86,375,670	354,388	16,315,827	8,850,266	2,085,988	376,805	1,123,976	19,702,789	2,020,700	4,895,559	747,262	1,120,917	8,866,716	717,688	1,114,734	2,806,563	2,104,263	8,001,182	1,730,995	3,195,735	243,317
Property taxes	27,586,101	430,596	5,397,212	6,023,382	731,848	575,694	942,398	2,873,425	980,600	-	210,399	646,549	2,255,833	253,499	269,017	679,983	543,846	2,345,788	1,760,473	395,305	270,254
Revenue from Federal Government	21,796,987	21,267	2,153,452	5,437,040	389,624	370,987	63,895	1,766,582	126,900	6,661,677	178,923	58,563	1,126,040	-	134,512	72,225	-	788,689	2,300,629	145,982	-
Revenue from Local Government	177,796,348	2,516,196	23,075,609	33,333,384	46,683	7,310,151	2,557,871	53,202,190	7,636,600	5,668,475	629,595	1,780,249	10,409,053	696,839	165,003	3,136,921	3,307,728	12,379,360	7,557,727	2,339,137	47,577
Revenue from State Government	265,825,346	4,951,960	36,483,355	33,525,354	7,730,696	10,648,798	7,156,719	60,456,206	10,494,400	10,025,473	1,294,190	5,751,271	21,094,755	1,874,834	3,757,629	5,345,948	8,022,450	17,374,045	11,389,904	4,578,947	3,868,412
Total Other Revenue	\$ 612,848,397	\$ 8,647,649	\$ 89,890,655	\$ 96,008,882	\$ 12,703,994	\$ 19,674,567	\$ 12,783,032	\$ 139,191,527	\$ 21,726,400	\$ 29,554,690	\$ 3,246,418	\$ 9,835,980	\$ 46,290,218	\$ 3,772,887	\$ 5,775,747	\$ 13,098,887	\$ 15,101,033	\$ 42,394,798	\$ 27,217,417	\$ 10,852,032	\$ 5,081,584
Other Expenditures																					
Animal control	5,219,986	80,091	1,003,794	505,000	-	100,000	438,729	558,855	257,800	557,526	2,384	-	1,073,709	-	125,088	-	434,038	74,986	-	7,986	
Cemetery	3,028,052	-	384,605	488,079	-	235,325	223,706	-	193,700	13,558	-	144,719	262,985	45,518	-	-	525,629	240,379	237,034	32,815	
Central administration	36,806,882	86,458	6,569,345	2,500,108	630,431	443,141	744,660	12,074,727	4,071,800	284,496	51,737	92,461	3,290,055	329,593	383,093	924,393	1,653,854	664,334	919,306	969,077	123,813
Construction	279,445,512	3,711,467	30,769,649	61,932,878	5,840,737	4,814,098	3,495,530	81,816,971	6,721,300	15,739,800	715,333	4,409,897	12,062,608	119,483	1,029,468	1,633,118	8,982,744	9,237,963	17,785,063	6,187,463	2,439,942
Correction including jail	141,109	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,194	-	-	43,915	
Economic development	6,038,364	131,042	400,000	809,521	-	65,000	266,766	-	163,200	777,940	121,392	44,866	1,773,943	-	60,015	-	33,100	430,945	930,634	30,000	
Financial administration	17,190,833	276,136	3,635,936	958,505	1,425,258	488,141	388,029	3,421,047	1,011,100	1,235,290	493,503	315,258	928,381	153,411	310,044	354,815	444,661	955,967	311,306	-	84,045
Fire department	34,632,584	48,821	8,697,627	10,551,893	-	269,020	-	688,900	1,218,970	-	-	160,372	5,404,129	117,952	-	866,409	1,700	4,565,797	1,883,153	157,841	-
General public buildings	13,244,991	115,256	2,310,351	3,211,766	537,523	186,619	858,473	1,680,691	387,900	891,656	108,824	284,924	784,619	33,700	72,578	592,420	-	297,928	546,340	313,852	29,571
Health other than hospitals	2,196,078	9,500	-	1,021,627	-	-	-	-	-	-	-	-	342,088	169,006	-	-	-	-	120,000	533,857	
Highways, streets and alleys	36,458,568	1,095,570	4,411,467	5,095,536	1,584,918	395,122	1,022,223	7,273,064	958,500	1,828,946	441,076	458,003	2,304,256	891,200	917,806	560,530	624,772	2,289,148	3,215,592	554,337	536,502
Housing and community development	4,845,173	-	314,150	544,335	-	12,386	77,091	1,081,631	442,600	-	-	-	535,842	-	512,530	392,748	-	902,758	-	29,102	-
Interest	2,853,521	60,568	266,918	1,128,971	-	-	-	564,526	-	-	-	-	427,539	2,164	29,995	-	26,012	214,472	118,811	13,545	-
Judicial and legal	8,834,282	86,660	1,648,924	1,266,164	-	81,539	235,912	1,165,279	336,300	540,675	87,483	260,046	850,968	58,155	160,985	392,862	272,330	902,640	220,112	172,498	94,750
Libraries	35,650	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,650	-	-	
Municipal airports	2,108,831	-	-	60,000	-	-	-	-	-	-	153,720	42,803	-	28,560	193,612	-	570,807	385,482	-	216,593	457,254
Other expenditures	50,724,297	-	14,753,729	5,646,548	806,235	1,677,838	1,045,605	11,061,871	-	3,790,645	585,036	238,976	986,094	35,669	692,217	2,624,868	120,615	5,595,232	753,507	289,136	20,476
Parking facilities	738,657	-	10,110	668,167	-	-	-	-	-	60,380	-	-	-	-	-	-	-	-	-	-	
Parks/recreation/museums	50,393,543	569,469	9,712,767	7,563,697	2,846,442	734,679	1,904,911	2,882,849	3,349,200	1,295,801	464,917	618,474	3,255,763	172,457	1,138,333	2,389,076	521,854	7,553,528	1,882,674	1,106,707	429,945
Police	85,082,668	1,758,068	14,020,721	13,736,316	2,897,933	2,047,384	2,424,699	8,635,297	3,911,100	3,779,904	649,543	2,013,674	5,851,981	1,062,140	2,034,971	2,263,729	3,543,306	7,569,718	3,702,013	1,859,985	1,320,186
Protective inspection	6,432,987																				

State of Wyoming
Wyoming Department
of Audit

The Honorable
Matthew H. Mead
Governor of Wyoming
Cheyenne Wyoming

This report on the
Cost of Maintaining City
Government for the fiscal year
July 1, 2014 to June 30, 2015
has been Compiled by this
Department. The reports were
received from Wyoming
Cities.

Respectfully,

JEFFREY C. VOGEL
Director

Cost of
Maintaining
City Government
In Wyoming

For the
Fiscal Year
July 1, 2014—June 30, 2015

As prepared from
Reports submitted to the
Department of Audit
Public Funds



Jeffrey C. Vogel
Director

Special Districts by County and Type	Total Revenues	Total Expenditures	Total Cash or Investments	Non Spendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
BIG HORN							
Special District CENSUS Survey							
BASIN REC. DIST. # 4	\$63,078	\$73,497	\$49,659				\$25,096
Big Horn Canal Irrigation District	\$1,255,145	\$1,481,636	\$854,732			\$58,978	
BIG HORN CO. FIRE DIST. #1	\$420,846	\$435,505	\$1,932,998				
BIG HORN CO. FIRE PROT. #2	\$136,979	\$139,014	\$248,841				\$75,000
BIG HORN CO. FIRE PROT. #3	\$48,404	\$39,609	\$154,733				\$61,158
BIG HORN CO. FIRE PROT. #4	\$88,794	\$48,492	\$75,191				
BIG HORN CO. PREDATORY ANIMAL	\$225,496	\$242,115	\$306,701				
BIG HORN CO. R. H. C. DIST. #1	\$231,130	\$160,367	\$261,139				\$138,909
BIG HORN CO. SD #1 REC DIST.	\$92,624	\$91,188	\$94,180				
BIG HORN CO. SOLID WASTE DISP.	\$1,235,263	\$523,180	\$2,113,847				
BIG HORN CO. WEED & PEST	\$1,052,721	\$997,158	\$391,687				\$230,000
BIG HORN COUNTY SD#3 BOCES	\$66,197	\$54,825	\$62,627				
Big Horn Fire Protection #5	\$108,856	\$97,577	\$201,214				\$80,000
BURLINGTON CEMETERY DIST.	\$36,205	\$20,515	\$93,399				
BYRON CEMETERY DIST.	\$106,046	\$171,007	\$1,270,699				\$643,343
BYRON DRAINAGE DIST.	\$24,568	\$3,334	\$71,283				
BYRON SOLID WASTE DISPOSAL	\$260,202	\$251,473	\$885,421				\$642,079
COWLEY CEMETERY DIST.	\$67,882	\$107,258	\$85,962				
COWLEY DRAINAGE DIST.	\$23,692	\$11,925	\$182,582				
COWLEY REC. DIST.	\$34,481	\$38,590	\$40,492				
DEAVER IRR. DIST.	\$571,299	\$583,124	\$562,822		\$123,002		
DEAVER-FRANNIE CEMETERY DIST.	\$39,459	\$32,789	\$430,726				\$276,240
EMBLEM CEMETERY DIST.	\$12,555	\$5,367	\$38,740				\$37,304
GREYBULL REC. DIST. # 3	\$155,287	\$150,236	\$98,552				\$25,518
GREYBULL VALLEY IRR DIST	\$956,727	\$817,295	\$1,137,851				
HUNT IRR. DIST.	\$52,321	\$32,136	\$115,596				
HYATTVILLE CEMETERY DIST.	\$9,874	\$16,490	\$17,163				\$15,777
HYATTVILLE I&S DIST.	\$45,807	\$20,902	\$73,789				
LOVELL BENCH DRAINAGE DIST.	\$16,121	\$16,209	\$38,638				
LOVELL CEMETERY DIST.	\$207,680	\$166,612	\$378,652				
LOVELL DRAINAGE DIST.	\$14,344	\$6,119	\$73,261				
LOVELL IRR. DIST.	\$763,570	\$1,087,577	-\$256,815				
LOVELL REC. DIST. # 2	\$115,950	\$105,994	\$82,662				\$45,638
NO. ANTELOPE DRAINAGE DIST.	\$1,243	\$23	\$5,912				
NO. BENCH DRAINAGE DIST.	\$8,197	\$6,846	\$18,755				
NO. BIG HORN CO. SENIOR CITIZEN SVC. DIST.	\$206,437	\$113,841	\$1,305,583				
NO. BIG HORN HOSPITAL DIST.	\$16,727,141	\$15,325,620	\$6,379,542				
NO. BIG HORN SCHOOL DIST. #2 BOCES	\$36,150	\$20,871	\$98,795				
OTTO CEMETERY DIST.	\$18,881	\$19,737	\$20,038				\$7,047
SHELL VALLEY WATERSHED I. DIST.	\$24,968	\$23,736	\$84,953				
SHOSHONE CONS. DIST.	\$168,141	\$205,156	\$190,907				\$36,000
SIDON IRR. DIST.	\$492,197	\$412,205	\$303,330				
SO. ANTELOPE DRAINAGE DIST.	\$2,669	\$1,194	\$18,750				
SO. BIG HORN CO. HOSPITAL DIST.	\$8,533,791	\$10,891,537	\$4,930,034				\$2,777,096
SO. BIG HORN CO. WATER DIST.	\$238,334	\$205,740	\$626,120				
SO. BIG HORN CO. WTR. SUP. JPB	\$284,220	\$131,892	\$431,265				\$142,799

Special Districts by County and Type	Total Revenues	Total Expenditures	Total Cash or Investments	Non Spendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance
SO. BIG HORN CONS. DIST.	\$132,716	\$121,220	\$154,197				\$112,289
SO. CTRL BIG HORN CO. CEMETERY	\$108,039	\$71,271	\$162,965				
SO. END WATER USERS DIST.	\$38,742	\$29,877	\$51,191				
SOUTH BIG HORN SENIOR CITIZENS	\$114,133	\$7,373	\$117,334				
SUNLIGHT DRAINAGE DIST.	\$16,545	\$11,243	\$49,963				
Special District CENSUS Survey Total	\$35,692,147	\$35,628,497	\$27,118,658		\$123,002	\$58,978	\$5,371,293
BIG HORN Total	\$35,692,147	\$35,628,497	\$27,118,658		\$123,002	\$58,978	\$5,371,293