

# WYOMING ASSOCIATION OF MUNICIPALITIES

Is pleased to provide to Wyoming  
cities & towns:

## Fiscal Year 2017 (FY17) Budget Preparation Handbook

Published April 2016



Wyoming  
Association of  
Municipalities

Building Strong Communities



# INTRODUCTION

The Wyoming Association of Municipalities (WAM) represents all 99 incorporated cities and towns in the state.

This ***Budget Preparation Handbook*** has been prepared for cities and towns by WAM for your Clerks, Treasurers, Mayors and Councils to use in your budgeting process. This version contains explanation and reference information, as well as revenue projections. The handbook is intended as a *guide* in preparing the **FY 2017 (July 1, 2016 to June 30, 2017)** municipal budgets.

**When preparing budgets, the data supplied in the Handbook should be adjusted to take into account local factors such as changes in LOCAL business activity. This is especially important with sales and use tax estimates.** It is very difficult for WAM to assess some of these calculations based on the fact that different departments (Revenue, SLIB, etc) use different population numbers.

**Additionally, the Sales & Use Tax calculations should be made conservatively for your community based on your knowledge of your history of actual receivables.**

WAM is providing one paper copy of the Handbook to each city and town. However, WAM is happy to share the handbook electronically as a PDF file, and as well, it is available on the WAM website, [www.wyomuni.org/legislative](http://www.wyomuni.org/legislative).

We encourage you to share the information in this handbook with all elected officials (city/town, county, legislative), employees and citizens who need or want to be informed about the municipal budget process.

If you have any questions about the data found within this booklet, please do not hesitate to contact:

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PART I

BUDGET  
COMMENTS

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## BUDGET COMMENTS

### 2016 Legislative Budget Session

The Governor, the Wyoming Legislature and its Joint Appropriations Committee (JAC) started the 2016 Budget Session facing a shortfall in the current fiscal year, and significant shortages in funding for the upcoming biennium. Specifically, coal, oil and gas all reached all-time lows for their trade prices and demand from users.

The State of Wyoming creates its budget based on Revenue Forecasts, not on actual revenue received. The CREG (Consensus Revenue Estimating Group) is the official estimating body for all revenues received by Wyoming State Government. The group was created by a mutual informal agreement between the executive and legislative branches in the fall of 1983 as a means of providing a single consensus estimate of revenues to aid in the budgeting process. The leadership of CREG consists of the Administrator of the Economic Analysis Division (EAD) of the Department of Administration & Information and the Budget & Fiscal Manager from the Legislative Service Office (LSO), each serving as a co-chair of the group. Additional members of CREG include representatives from the State Auditor's Office, State Treasurer's Office, Department of Revenue, Department of Education, Wyoming Geological Survey, Wyoming Oil and Gas Conservation Commission, and the University of Wyoming.

In January 2016, CREG reported that the current biennium (FY15/16) was \$32 million in the negative. Again, this is the fiscal year we are in now, that ends June 30, 2016. CREG went on to report that predictions showed that the State would be \$438 million short of revenues in the upcoming biennium just on the revenue side. Not only are revenues declining quickly in Wyoming, the State has a constitutional obligation to fund schools. The School Foundation and Capital Construction accounts are in the red hundreds of millions of dollars in the coming years.

The JAC decided to separate the budget bill into 5 spending bills, of which Local Government was one, for the first time. Governor Mead, who continues to be a strong believer in Wyoming's communities, recommended \$90 million for cities, towns, and counties for the biennium. The legislature then did three things: 1) Increased the direct distributions to \$105,000,000 and; 2) changed the distribution formula to a modified "Madden" formula and; 3) **changed the yearly distribution from only August each Fiscal Year to an August and January distribution each year.** The legislature is concerned about state revenues going forward and wanted to split the distributions in case of further declines warranted mid-year reductions. So be aware of this significant change in the timing of the distributions and budget accordingly.

To review: For the FY's 15-16 biennium, \$175 million was the 2014 budget session appropriation to local government divided by Direct Distribution (60%) and Consensus (40%) funds. Then in the 2015 general session the legislature added \$8M for FY 2016 direct distributions. This new total was then \$183M for the 2015-16 biennium, with \$113M for direct distributions and \$70M for countywide consensus.

For FY's 17-18 biennium \$105 million was appropriated for Local Government. All of these funds are for Direct Distribution with NO Consensus funding. The \$105 million will be divided between the 2 years of the biennium, and will be distributed in two payments per fiscal year, one in August and one in January.

### Long Term Uncertainty in State-Shared Revenues

A large share of the revenues budgeted at the local level are derived from state shared sources such as the sales tax, severance tax, and federal mineral royalties. All state shared revenues are distributed to cities, towns, and counties through formulas set by legislative action. There is some degree of uncertainty about the future amounts of these state shared revenues due to factors such as potential losses with coal lease bonuses, issues with the Federal Highway Trust Fund, and so forth. **This caution should be kept in mind as tentative plans are formed for years beyond FY 2017.**

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PART II

STATUTORY  
REQUIREMENTS  
FOR BUDGETING

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## STATUTORY REQUIREMENTS FOR BUDGETING

*The preparation and adoption of a budget is the responsibility of the governing body of each municipality.*

*The statute references on pages 6, 7, and 8 have been **updated and are bolded**.*

### **First Class Cities and Cities under the City Manager Form of Government**

All incorporated first class cities and towns operating under the city manager form of government must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (§16-4-101 through §16-4-124) in preparing its budget. The act requires:

1. All departments must submit their budget requests to the budget officer by May 1<sup>st</sup> of each year. A budget officer is identified by §16-4-102(a)(iv) as any official appointed by the governing body. The budget officer must prepare a tentative budget for each fund and file it with the governing body no later than May 15<sup>th</sup> of each year;
2. The budget shall be in a format which best serves the needs of the municipality;
3. The budget must contain actual revenues and expenditures in the last completed fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated available revenues and expenditures for the ensuing budget year, and the year-to-year change in estimated revenue;
4. Each budget must contain the estimates developed by the budget officer together with specific work programs and other supportive data requested by the governing body, and must be accompanied by a budget message which outlines the proposed financial policies for the budget year and explains any changes from the previous year;
5. The proposed budget for the city or town must be reviewed and considered by the governing body in a regular or special meeting called for this purpose. After holding a public hearing, the governing body must adopt a budget (§16-4-109);
6. A summary of the budget the governing body proposes to adopt must be entered in the minutes;
7. The summary of the proposed budget must be published at least one (1) week before the date of the public hearing in a newspaper having general circulation in that locality or, if there is none, by posting the notice in three (3) conspicuous places within the municipality. The budget hearing must be held not earlier than the second Tuesday in June and not later than the third Tuesday in June (§16-4-109); copies of publications of w
8. No appropriation in the final budget of any fund can be in excess of the estimated expendable revenue of the fund for the budget year (§16-4-110);
9. No later than the day after the public hearing, the governing body must make the necessary appropriations and adopt the budget which, will be in effect for the next fiscal year barring further amendment;
10. A copy of the adopted budget, certified by the budget officer, must be furnished to the county commissioners on or before July 31<sup>st</sup> (**§39-13-104(c)**) for the necessary property tax levies (§16-4-111).
- ~~11. Revenues and expenditures (actual if available, otherwise estimated) must be reported to the Legislative Service Office within 30 days after adopting the budget, for the new budget year and the two previous years (§16-4-104(j)).~~

## Summary of budget procedure for first class cities and cities under the city manager form:

1. Prepare budget request by May 1
2. File with governing body by May 15
3. Format must contain actual data from previous year, estimated revenues and expenditures and year-to-year changes.
4. Prepare budget message
5. Schedule and hold public meeting
6. Adopt budget
7. Summary of budget in minutes and publish
8. Be aware of budget limits
9. Make necessary appropriations
10. Certified copy of budget to County Commissioners
11. **Cities and Towns DO NOT need to send a copy to the Legislative Services Office.**

## Towns with less than 4,000 population

The fiscal year of each town, except those subject to the Uniform Municipal Fiscal Procedures Act, begins **July 1<sup>st</sup>** or at such other time fixed by ordinance (§15-2-201). Any incorporated town with a population of less than 4,000 inhabitants must:

1. Prepare its budget in a format acceptable to the Wyoming Department of Audit (§16-4-401(f));
2. Within the last quarter of each fiscal year, the governing body of any incorporated town must pass an annual appropriation ordinance for the next fiscal year. The ordinance must specify the objects and purposes for which the appropriations are made and the amount appropriated for each object and purpose;
3. No further appropriation can be made except as provided in §16-4-112 through §16-4-114;
4. The total amount appropriated cannot exceed the probable amount of revenue that will be collected during the fiscal year **(§15-2-201(a))**;
5. The board of county commissioners must be notified of the amount of tax to be collected against the taxable property on or before the fourth (4<sup>th</sup>) Monday in May **(§39-2-104(k)(i)(A))**;
6. The statutes do not specify the budgeting procedure to be followed by towns of under 4,000 inhabitants. However, proper budgeting is essential for the conduct of public affairs.

## Summary of budget procedure for towns with less than 4,000 population

1. Prepare budget
2. Pass appropriation ordinance
3. Appropriation cannot exceed revenues
4. Notify County Commissioner of tax levy

### Summary of Statutory Budget Dates and Requirements

*Statutes in BOLD have been updated since last year's publication.*

REQUIREMENT/ITEM	TOWNS UNDER 4000 POPULATION	MUNICIPALITIES SUBJECT TO THE UNIFORM MUNICIPAL FISCAL PROCEDURES ACT
Dates of the fiscal year	<b>July 1 –June 30 (§15-2-201)</b>	July 1-June 30 (§16-4-102)
Department heads submit budget requests		May 1 (§16-4-104)
Budget is to be prepared in a format acceptable to the Dept. of Audit	(§16-4-125(c))	
Tentative budget prepared by the budget officer		On or before May 15 <sup>th</sup> (§16-4-104)
Publication of tentative budget		At least one week prior to meeting
Public hearings on budget and truth in taxation		Not prior to the second Tuesday in June and not later than the third Tuesday in June (§16-4-109)
Adoption of budget	Ordinance passed during the last quarter of the fiscal year <b>(§15-2-201)</b>	A resolution or ordinance passed within 24 hours of the budget hearing (§16-4-111)
Notify county commissioners of the mill levy to be assessed	On or before the 4 <sup>th</sup> Monday in May <b>(§39-13-104(k))</b>	On or before July 31 <b>(§39-13-104(k))</b>
Publish year-end budget information	Immediately after the end of the fiscal year	Publish semi-annual and annual reports (§15-3-306)
<del>Provide 3 year revenue and expenditure report to Legislative Service Office</del>		<del>Within 30 days after adopting new budget (§16-4-104(j))</del>
Complete annual audit/self-audit	December 31	No later than 6 months after the end of the fiscal year or December 31 (§16-4-121)
Annual City and Town Financial Reports completed and sent to the Department of Audit and a copy to the WAM office	3 months after the end of the fiscal year (§9-1-510)	3 months after the end of the fiscal year (§9-1-510)

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PART III

LOCALLY DETERMINED  
REVENUE SOURCES

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## LOCALLY DETERMINED REVENUE SOURCES

In addition to the state-distributed revenues, discussed in Part IV of this *Handbook*, many local revenues must be estimated. The more significant local sources are briefly discussed below.

### **Franchise Fees**

Most municipalities impose a franchise fee on public utilities for the privilege of using public rights-of-way in their community. This fee can either be a flat annual amount, a percent of gross revenues, or determined on some other basis.

### **Interest**

Like many other economic indicators, the future rate of return on short-term investments is difficult to predict. Federal Reserve policy has kept short term interest rates low since the economic downturn, and newly appointed Chair Janet Yellen appears to be continuing that trend in the near-term. It is advisable to monitor interest rates frequently to see if targets are being met. Pooling of investments with the State Treasurer as described below is one of several options.

### **Local Investment Pool – WYO-STAR (§9-1-416)**

The WYO-STAR pool provides local government entities the opportunity to transmit funds to the State Treasurer for investing in the short-term pool. Participation in the pool is voluntary. Recognizing that many long-term relationships now exist with local financial institutions and brokers/dealers, the State of Wyoming does not solicit pool participants. However, if this investment pool can be a benefit, it is available to any municipality.

The minimum transaction size for deposit or withdrawal is \$500. A maximum transaction size may be set by the State Treasurer based on the total pool size and other situational conditions.

WYO-STAR investments, conformance to state statutes, and manager performance are reviewed quarterly by the consultant R. V. Kuhns & Associates, Inc. hired by the State Loan and Investment Board.

The WYO-STAR Program continues to be very successful in serving as an investment opportunity for its participants. The pool remains extremely liquid, using top grade investments, while producing returns which have exceeded many other short-term investment programs. One of the most important features is the accessibility to funds without a withdrawal penalty.

State Treasurer's office contact: 307-777-7297.

**WGIF – (Wyoming Government Investment Fund)** – is a statutory trust co-sponsored by WAM and the Wyoming School Boards Association. It offers local governments fixed-term investments as well as a common fund with an average maturity less than 90 days. Accounts can be accessed on a 24-7 basis and there is no minimum balance required. Liquidity and preservation of capital are the fund objectives. The Fund's Trustees are all officials of Wyoming governmental entities. The portfolio is professionally managed.

### **Property Taxes**

As shown in the following table, the total state assessed valuation has changed dramatically.

<b>WYOMING STATE TOTAL ASSESSED VALUATION</b>	
<b>CALENDAR YEAR</b>	<b>BILLION \$</b>
2001	11.2
2002	10.3
2003	13.7
2004	16.4
2005	20.9
2006	21.5
2007	21.9
2008	29.2
2009	21.3
2010	24.3
2011	25.2
2012	22.8
2013	24.2
2014	26.1
<i>Projected:</i>	
2015	20.8
2016	20.8
2017	21.3
2018	22.0

*Figures derived from January 2016 CREG report.*

### **Fines and Forfeitures**

Income from this source can be estimated from local historical trends.

### **Other Fees**

There is a wide range of user fees, administrative fees, and license fees, which may be charged by municipalities.

In establishing a reasonable fee for documents, municipalities may wish to consider both the direct costs of providing the item, but also a portion of the costs in developing the document. This is particularly important for planning and engineering documents. In establishing all other fees, municipalities may want to base the fee on both the direct and indirect (overhead and administration) costs of providing the service.

This list on the following page can be used to ensure that all revenue sources have been included in estimating FY2017 income. The list may also provide some suggestions for increasing income in areas where fees are not now being charged.

## Common Municipal Fees

Photocopies  
Copies of ordinances and/or codes  
Thumb-drive or other electronic copies  
Filing fees for political candidates  
Sale of abandoned property  
Sale of surplus property  
Processing fee for billing services  
Special improvement administration fee

### **Business Licenses:**

General business license  
Contractors  
Transient merchants  
Pawnbrokers  
Tree trimmers  
Amusement devices  
Private security or detective services  
Junk dealers  
Solicitors  
Service stations  
Towing services  
Carnivals

### **Permits and Fees:**

Building permits  
Plan reviews  
Electrical permits  
Plumbing permits  
Fencing permits  
Curb cut permits  
Encroachment permits  
Sale of maps and reproductions  
Establish grades for curbs and roads, etc.  
Finding property pins  
Sale of various codes  
Septic tank permits  
Demolition permits  
Moving of buildings  
Sign permits  
Sidewalk repair permits  
Charges for plans and specifications  
Advisory inspections or on-site reviews  
Pre-development conferences  
Traffic control permit  
Construction trailer permit  
Tap inspection  
Licensing of building trade contractors  
Project licenses for out-of-town contractors  
Special Events

### **Parks and Recreation:**

Rent of facilities and equipment  
Swimming pool fees  
Golf course green fees  
Concession rentals  
Metered lighting for tennis courts  
Charges for recreation classes  
Museum admission

Electricity for fields  
Tournament entry fees  
Camping fees  
Cleanup/restoration fee after special events  
Metered water  
Park use fees for large gatherings  
Leagues

**Cemetery Fees:**

Lot fee  
Perpetual care fee  
Opening and closing fees

**Animal Control:**

Boarding fees  
Licensing fees  
Adoption fees

**Transportation:**

Parking meters  
Airport landing fees  
Lease fees at airport  
Concession agreements at airport  
Loading zone permits  
Street cleaning after special events

**Health:**

Ambulance service  
First aid and CPR charges

**Development and Growth Costs:**

Installing water lines and hydrants  
Installing sewer lines  
Providing drainage  
Constructing curb, gutter, and sidewalk  
Constructing streets  
Engineering costs  
Dedicating all necessary rights-of-ways and easements  
Survey monuments and surveys of property  
Street signs  
Street lighting  
Cost to inspect a developer's work

**Others:**

Park land fee or payment in lieu  
Water right deeds or payment in lieu  
Annexation fees  
Solid waste system fee  
School construction fee  
Police protection fee  
Transportation fee  
Libraries  
Health and hospital fees  
Maintenance facilities and storm drainage fees



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PART IV

STATE REVENUE  
SOURCES

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## STATE REVENUE SOURCES

### FY2017 Projections and Trends of Major State Shared Revenues

A large share of the revenues budgeted at the local level are derived from state shared sources, such as the sales tax, severance tax and federal mineral royalties. All state shared revenues are distributed to cities, towns, and counties through formulas set by state legislative action.

This section discusses the major state revenue sources that are shared through statutory legislation with cities and towns. The discussion will provide the reader with the basic information regarding each revenue source and the basis of distribution to each city and town. Included is historical data, a description of the revenue, and an estimate of the total revenues to be distributed to each municipality.

The appendix of this **Handbook** includes a breakdown of the revenues expected in FY2017 by each municipality. Revenues covered in this section are:

- Cigarette Tax
- Federal Mineral Royalties
- Severance Tax
- Sales and Use Tax
- Gasoline Tax
- Special Fuels Tax (Diesel)
- Biennial Direct Distribution Funding
- Pari-Mutuel
- Wyoming Lottery (payments sunset in 2021)

A common question is "what is the source of the revenue estimates?" The major revenue sources, sales and use taxes, federal mineral royalties, and severance tax are based on projections generated by the Consensus Revenue Estimating Group (CREG). The CREG is a group of state experts representing both the executive and legislative branches of government who have been charged with the responsibility of estimating certain revenues for use by the governor and legislature. The CREG usually meets in early October to develop estimates for planning purposes. The group meets again in January or February, just prior to the legislative session, to update the October values. Historically, the CREG's estimates have proven to be very accurate. The major shared revenues in this report are based on the **January 2016** projections.

Estimates for cigarette tax were developed based on historic trends. The fuel tax projections were derived from estimates developed by the Department of Transportation.

## CIGARETTE TAX

**Source:** Historically Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$0.12 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder, 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38¼% going to the State General Fund and 61¼% to cities, towns, and counties (§39-18-111). Tobacco taxes increased significantly in 2003, but none of that increase goes to cities.

**Basis of Estimates:** Projections for the statewide total for FY2016 are based on historical trends. Municipalities should compare these estimates with their own actual history, and should also make adjustments for any changes in the sales outlets within their corporate limits.

**Basis of Distribution:** Cigarette taxes are distributed to the cities, towns, and counties based on point-of-delivery to the retailer, as reported by the cigarette wholesaler. When retailers take delivery of cigarettes at a wholesaler’s business location, the associated tax will be distributed based on the wholesaler’s business location, not the location of the retailer.

**Distribution Dates:** The taxes are distributed monthly with a two-month lag between revenues collected and revenues distributed.

The following table shows past revenue distributions to cities and towns along with the *estimates* for FY2016 and FY2018.

**Cigarette Tax**

Fiscal Year	Distribution
2001	\$3,336,508
2002	\$3,325,118
2003	\$3,343,992
2004	\$3,070,587
2005	\$3,135,021
2006	\$3,239,689
2007	\$3,180,000
2008	\$3,228,000
2009	\$3,150,000
2010	\$3,252,000
2011	\$3,230,000
2012	\$2,679,519
2013	\$2,635,962
2014	\$2,509,239
2015	\$2,504,623
2016*	\$2,546,637
2017*	\$2,550,000
2018*	\$2,550,000

**SEE PAGE 28 FOR ESTIMATED CIGARETTE TAX DISTRIBUTION.**

## FEDERAL MINERAL ROYALTIES

**Source:** Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the State of Wyoming annually will be distributed to cities and towns.

**Basis of Estimate:** The amounts indicated are based on figures from the Revenue Forecasts published by the CREG. The latest forecast was made in **January 2016**.

**Basis of Distribution:** The distribution formula is unique. First, each city or town having a population over 35 receives a **\$15,000** base payment per year. Towns having a population of 35 or less receive **\$12,000** per year. The total distribution for the year is estimated first. Next, the base amount, described above, is deducted from the total. The amount to be distributed to the municipalities within each county is then determined as the ratio of the county school Average Daily Membership (ADM) to the total ADM for the state. Distribution within the county to the municipalities is based on the population relationship each incorporated municipality has with all of the towns and cities in the county.

**Calculation Example:** CITY OF LARAMIE - ALBANY COUNTY

A) Total Mineral Royalty to be distributed:	\$18,562,500
B) Total Base payments:	\$1,398,000
C) Net to be distributed (A-B):	\$17,164,500
D) County ADM (Appendix A):	.040958734
E) Amount to County (C*A):	\$703,036
F) City of Laramie population % in county:	.992112
G) Formula amount to the City of Laramie (E*F):	\$697,491
H) Base amount to City of Laramie (Appendix A):	\$15,000
I) Total Mineral Royalty to Laramie (G+H):	<b>\$712,491</b>

**Distribution Dates:** The state is now distributing the funds on a quarterly basis, with electronic payments made close to October 1, January 1, April 1, and during the last week of June. The base payments are usually included in the October payment. The federal mineral royalty table shows the estimates for FY2016 and FY2018, which are the same. The amount is capped by the de-earmarking legislation passed in 2001. As long as total mineral revenues in the state remain strong, the amount is not expected to decrease.

### FEDERAL MINERAL ROYALTIES

Fiscal Year	ANNUAL Distribution
2001	\$21,028,138
2002	\$18,562,500
2003	\$18,562,500
2004	\$18,562,500
2005	\$18,562,500
2006	\$18,562,500
2007 – 2015	\$18,562,500
2016– 2018 (projected)	\$18,562,500

**SEE PAGE 31 FOR  
FEDERAL MINERAL ROYALTIES DISTRIBUTION.**

## SEVERANCE TAX

**Source:** The severance tax to cities and towns is derived from a 9.25% share of a \$155 million distribution account funded from severance taxes on all minerals produced in the state.

**Basis of Estimate:** The CREG report for **January 2016** is used as the basis of the estimate. The report shows that total severance taxes are expected to exceed **\$900 million** for all years of the forecast. As long as this total exceeds approximately **\$165 million**, the severance tax distribution for municipalities will remain constant at **\$14,337,500**.

**Basis of Distribution:** The distribution of severance taxes to cities and towns is based on population. Each municipality receives an amount proportional to the percentage the population of the municipality bears to the state incorporated population. If a city has 5% of the total incorporated population, it receives 5% of the severance taxes allocated to cities and towns.

**Distribution Dates:** These taxes are distributed on a quarterly basis with payment dates of October 1, January 1, April 1, and during the last week of June.

**Severance Tax Distribution/Fiscal Year:** The following table shows the CREG-reported severance tax distribution to cities and towns for previous years as well as projections for FY2017 and FY2018.

### SEVERANCE TAX

Fiscal Year	Distribution
2001	\$33,130,343
2002	\$15,101,587
2003	\$14,628,852
2004	\$15,004,762
2005	\$15,671,001
2006	\$16,162,339
2007	\$15,410,957
2008	\$14,224,389
2009	\$14,736,265
2010	\$14,336,803
2011	\$14,111,700
2012	\$14,337,527
2013	\$14,337,500
2014	\$14,337,500
2015	\$14,337,500
2016*	\$14,337,500
2017*	\$14,337,500
2018*	\$14,337,500

**SEE PAGE 35 FOR FY2017 SEVERANCE TAX DISTRIBUTION.**

## SALES AND USE TAX

**Source/ history:** In 1994, the state increased the sales and use tax to \$0.04 and decreased the distribution to local government to 28%. The 2000 Legislature made this rate permanent. In 2002, the legislature approved an increase in the common local government share to 29% starting July 1, 2002, and to 30% starting July 1, 2004.

**Basis of Estimate:** **Each municipality should carefully evaluate its own circumstances before budgeting sales tax income.** We CANNOT stress this enough regarding sales tax. These revenues are quite volatile and vary based on economic activity within the county. Per the Department of Administration and Information, Economic Analysis Division in October 2015: *The sales and use tax forecast was revised upward by \$18.8 million for FY 2015 to account for robust realized collections through the first half of the fiscal year. In FY 2016 and FY 2017, the forecast was revised downward by \$10.2 million and \$3.9 million respectively to reflect the impact of a weakening mining sector on the state's economy. The retail trade and tourism industries are expected to drive growth in the state and to some extent, help offset some of the drag that could be experienced from a projected slowdown in crude oil exploration and drilling. The forecast shows modest increases in collections for FY 2018, FY 2019, and FY 2020 as expected increases in crude oil prices should enable the mining sector to recover.*

**HOWEVER, THE STATE OF WY - ADMINISTRATION & INFORMATION - ECONOMIC & ANALYSIS DIVISION TRACKING OF THE SALES/USE TAXES FOR THE FIRST 8 MONTHS OF FY 2016 SHOW ONLY FOUR COUNTIES, ALBANY, LINCOLN, TETON AND WESTON SHOW YEAR OVER YEAR INCREASES WHILE ALL THE OTHER COUNTIES ARE DOWN OR SIGNIFICANTLY DOWN FROM THIS TIME LAST YEAR.**

The specific purpose local option tax is not included because it is limited to a fixed amount for specific projects.

**Basis of Distribution:** The current 31% distribution to cities and towns is based on a two-part formula. The taxes are first returned to the county of the sales transaction, then divided among the county and its cities and towns based on the percentage the population of each municipality bears to the total county population. All of the general purpose optional tax except for an administrative fee is returned to the county of transaction where is it divided in the same way as the basic tax.

**Distribution Dates:** The taxes are distributed monthly by the Department of Revenue.

The following table shows the actual distribution from the state's basic sales and use tax to cities and towns (not to counties) for previous years.

**Sales and Use Tax**

Fiscal Year	Distribution*	Fiscal Year	Distribution*
2001	\$111,862,405	2009	\$224,436,319
2002	\$122,670,424	2010	\$179,048,405
2003	\$122,327,220	2011	\$199,129,526
2004	\$133,670,501	2012	\$218,435,406
2005	\$153,244,928	2013	\$209,012,334
2006	\$184,982,653	2014	\$227,676,375
2007	\$206,703,825	2015	\$241,237,212
2008	\$220,293,726		

\*These amounts include only the basic tax, and none of the local option taxes.

**SEE PAGE 38 FOR ESTIMATED BASIC SALES AND USE TAX DISTRIBUTION**

## GASOLINE TAX

**Source:** The source of this revenue is a tax of \$0.13 per gallon. Distribution of the tax is as follows: 57.5% to the State Highway Fund, 13.5% to counties, 14% to the County Road Fund, 15% to cities and towns. Prior to FY 2003 cities and towns received revenue only from \$0.11 of the tax.

**Basis of Estimate:** Estimates are based on figures provided by the Department of Transportation.

**Basis of Distribution:** §39-17-111(d)(iii) outlines the formula for the distribution of the 15% to cities and towns. The formula allows for a maximum of \$31,250 to be contributed to the University Technology Transfer program and the remainder as follows: 75% of the distribution is from distributor sales located within the municipality and 25% based on the ratio of the population of the municipality to the state total incorporated population according to the last federal census.

**Distribution Dates:** The tax is distributed monthly by the Department of Transportation.

The following table shows the gasoline fuel tax distribution to cities and towns for previous years.

### GASOLINE TAX

Fiscal Year	Distribution
2001	\$4,926,431
2002	\$5,429,645
2003	\$6,416,853
2004	\$6,962,342
2005	\$5,961,598
2006	\$5,735,545
2007	\$5,478,359
2008	\$6,063,211
2009	\$5,876,286
2010	\$5,271,695
2011	\$5,980,770
2012	\$5,605,165
2013	\$6,205,598
2014	\$11,171,767
2015	\$11,913,842

**SEE PAGE 43 FOR ESTIMATED GASOLINE TAX DISTRIBUTION**

## SPECIAL FUELS TAX

(Diesel)

**Source:** The source of this revenue is a tax of \$0.13 per gallon. After a deduction of 2% for administration cost, the remainder is distributed as follows: 20% to the counties, 5% to cities and towns, and the remainder to the State Highway Fund.

**Basis of Estimate:** All Figures are provided by the Department of Transportation.

**Basis of Distribution:** §39-17-211(d)(ii)(B) provides that the distribution of the cities and towns 5% share of the tax based on the ratio that the total population of the municipality bears to the total population of all municipalities within the state. For example, if a town has 5% of the total population of all incorporated cities and towns, it will receive 5% of the diesel fuel tax distribution. See Appendix A for the municipal population ratios.

**Distribution Dates:** The tax is distributed monthly by the Wyoming Department of Transportation.

The following table shows the diesel fuel tax distribution to cities and towns for previous years.

### SPECIAL FUELS TAX

(Diesel)

Fiscal Year	Distribution
2001	\$1,496,914
2002	\$1,576,686
2003	\$1,863,356
2004	\$1,809,686
2005	\$2,103,721
2006	\$2,184,289
2007	\$2,322,377
2008	\$2,496,309
2009	\$2,292,164
2010	\$1,859,242
2011	\$2,264,079
2012	\$2,153,727
2013	\$2,299,454
2014	\$4,297,958
2015	\$4,234,440

**SEE PAGE 46 FOR ESTIMATED SPECIAL FUELS TAX DISTRIBUTION**



## BIENNIAL SUPPLEMENTAL FUNDS DIRECT DISTRIBUTION

**Source:** The source of this revenue is essentially “over-the-cap” mineral revenues that flow through the state general fund to this account prior to the General Session. The Governor may “recommend” a supplemental funding amount, and the Legislature may choose to appropriate the funding.

**History:** In the last Biennium (13-14) local government received \$135M in the Budget Bill, then in the supplemental year they received another \$25M, for total biennium funding of \$155M.

In the current Biennium (15-16) local government received \$175M in the Budget Session, and received an additional \$8M in the General Session Supplemental budget for a Biennium total of \$183M. Of the \$183M the direct distributions totaled \$113M and \$70M was for countywide consensus.

**Basis of Estimate:** HB0051, 2016, Chapter 111.

The legislature approved \$105M for direct distributions split into two payments per FY, one half in August and the other half in January. There was no funding for countywide consensus.

**SEE PAGE 50 FOR DIRECT DISTRIBUTIONS INCLUSIVE OF HARDSHIP FUNDING**

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## WYOMING PARI-MUTUEL COMMISSION

**Source:** The source of this revenue is off-track horse racing wagering that is played in approved, permittee locations.

**Basis of Estimate:** Estimates are based on figures provided by the Wyoming Pari-Mutuel Commission.

**Basis of Distribution:** §11-25-105 – Pari-Mutuel Wagering: The commission may issue pari-mutuel permits for a specified period not to exceed three (3) years from the date of issuance to any Wyoming county, city, incorporated town, county fair board or any corporation or association which has been approved by the board of county commissioners and provides a bond acceptable to the commission.

The Commission will pay an amount equal to one-half percent (1/2%) of the total amount wagered attributable to historic pari-mutuel events and one and one-half percent (1 1/2%) of the total amount wagered attributable to live pari-mutuel events, shown by the report to the commission, to be credited by the state treasurer to a separate account.

The Commission will pay an amount equal to one percent (1%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the commission, to be transferred by the commission to the county and the city or town in which the permittee is located, in equal shares, or to the county alone if the permittee is not located within the boundaries of a city or town.

**Distribution Dates:** The Commission operates on a calendar year, not a fiscal year. Their distributions are made two times a year.

The following table shows the Historic Racing Summary distribution to cities and towns for previous years.

### HISTORIC RACING

YEAR	WYOMING DOWNS LLC & WYOMING HORSE RACING LLC
2013	\$ 938 cities/ towns
2014	\$493,117 cities/ towns
2015	\$1,267,719 cities/ towns

**SEE PAGE 52 FOR WYOMING PARI-MUTUEL COMMISSION DISTRIBUTIONS**

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## WYOMING LOTTERY

**Source:** The source of this revenue is the Wyoming Lottery – WYO Lotto - which features Powerball, and Cowboy Draw games sold through approved retailers.

**Basis of Estimate:** Estimates are based on information provided to the Wyoming Legislature.

**Basis of Distribution:** §19-17-111(b) On or before the fifteenth day of each quarter, the corporation shall transfer to the treasurer's office, for credit to the lottery account which is hereby created, the amount of all net proceeds minus prizes and amounts earned pursuant to subsection (a) of this section during the preceding quarter. Upon their deposit into the account, any monies representing a deposit of net proceeds shall then become the unencumbered property of the state of Wyoming and the corporation shall have no power to agree or undertake otherwise. Until June 30, 2022, the first six million dollars (\$6,000,000.00) in each fiscal year of these monies shall be paid by the treasurer as they accrue to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that net sales taxes collected attributable to vendors as defined in W.S. 39-15-101(a)(xv) in each county including its cities and towns bear to total net sales taxes collected of vendors as defined in W.S. 39-15-101(a)(xv) in all counties including their cities and towns. This percentage of the monies shall be distributed within each county as follows:

To each county in the proportion that the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county including cities and towns;

To each city and town within the county in the proportion the population of the city or town bears to the population of the county.

**Distribution Dates:**

The first distribution is expected in April or early May, 2016.

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PART V

STATEWIDE  
REVENUE DISTRIBUTION PROJECTIONS

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<b>CIGARETTE TAX</b>				
<b>TOWN OR CITY</b>	<b>Actual FY 2014 Cigarette Tax</b>	<b>Actual FY 2015 Cigarette Tax</b>	<b>FY 16 Year to date (July - Feb)</b>	<b>Projected FY 2016 Cigarette Tax</b>
AFTON	\$ 14,856	\$ 16,122	\$ 10,739	\$ 16,108
ALBIN	\$ 8	\$ -	\$ -	\$ -
ALPINE	\$ 8,818	\$ 9,505	\$ 7,362	\$ 11,044
BAGGS	\$ 3,166	\$ 2,512	\$ 1,718	\$ 2,577
BAIROIL	\$ -	\$ -	\$ -	\$ -
BAR NUNN	\$ -	\$ -	\$ -	\$ -
BASIN	\$ 6,072	\$ 6,387	\$ 4,373	\$ 6,560
BEAR RIVER	\$ -	\$ -		\$ -
BIG PINEY	\$ 3,743	\$ 3,107	\$ 1,962	\$ 2,943
BUFFALO	\$ 29,866	\$ 29,781	\$ 21,265	\$ 31,897
BURLINGTON	\$ -	\$ -	\$ -	\$ -
BURNS	\$ -	\$ -	\$ -	\$ -
BYRON	\$ -	\$ -	\$ -	\$ -
CASPER	\$ 344,540	\$ 332,598	\$ 223,106	\$ 334,659
CHEYENNE	\$ 377,395	\$ 365,717	\$ 245,249	\$ 367,873
CHUGWATER	\$ -	\$ 145	\$ -	\$ -
CLEARMONT	\$ 392	\$ 388	\$ 234	\$ 350
CODY	\$ 80,464	\$ 81,492	\$ 56,175	\$ 84,263
COKEVILLE	\$ 2,434	\$ 2,411	\$ 1,739	\$ 2,608
COWLEY	\$ 794	\$ 908	\$ 656	\$ 983
DAYTON	\$ 1,626	\$ 1,550	\$ 1,228	\$ 1,842
DEAVER	\$ -	\$ -		\$ -
DIAMONDVILLE	\$ 1,264	\$ 1,171	\$ 812	\$ 1,218
DIXON	\$ -	\$ -	\$ -	\$ -
DOUGLAS	\$ 58,284	\$ 62,968	\$ 38,662	\$ 57,993
DUBOIS	\$ 7,731	\$ 7,610	\$ 5,508	\$ 8,262
EAST THERMOPOLIS	\$ -	\$ -	\$ -	\$ -
EDGERTON	\$ 134	\$ 266	\$ 69	\$ 103
ELK MOUNTAIN	\$ -	\$ -	\$ -	\$ -
ENCAMPMENT	\$ -	\$ -	\$ -	\$ -
EVANSTON	\$ 95,849	\$ 94,030	\$ 67,878	\$ 101,817
EVANSVILLE	\$ 35,747	\$ 38,467	\$ 24,314	\$ 36,470
FORT LARAMIE	\$ 555	\$ 665	\$ 262	\$ 393
FRANNIE	\$ 2,482	\$ 65	\$ -	\$ -
GILLETTE	\$ 223,097	\$ 228,282	\$ 154,184	\$ 231,275
GLENDO	\$ 1,960	\$ 2,578	\$ 1,471	\$ 2,207
GLENROCK	\$ 9,890	\$ 9,520	\$ 5,842	\$ 8,763
GRANGER	\$ 24	\$ 5	\$ 8	\$ 13
GREEN RIVER	\$ 59,253	\$ 56,825	\$ 38,754	\$ 58,132
GREYBULL	\$ 15,401	\$ 16,040	\$ 10,579	\$ 15,868
GUERNSEY	\$ 9,361	\$ 10,012	\$ 7,219	\$ 10,828
HANNA	\$ -	\$ 34	\$ -	\$ -
HARTVILLE	\$ -	\$ -	\$ -	\$ -
HUDSON	\$ 110	\$ 5	\$ -	\$ -
HULETT	\$ 3,490	\$ 3,359	\$ 2,322	\$ 3,483
JACKSON	\$ 42,171	\$ 40,152	\$ 28,817	\$ 43,226
KAYCEE	\$ 1,278	\$ 942	\$ 777	\$ 1,166
KEMMERER	\$ 17,420	\$ 16,724	\$ 11,690	\$ 17,535

KIRBY	\$ -	\$ -	\$ -	\$ -
LA BARGE	\$ 2,960	\$ 2,822	\$ 1,906	\$ 2,859
LA GRANGE	\$ -	\$ -	\$ -	\$ -
LANDER	\$ 35,275	\$ 36,362	\$ 25,425	\$ 38,138
LARAMIE	\$ 102,349	\$ 101,919	\$ 69,712	\$ 104,567
LINGLE	\$ 1,203	\$ 1,353	\$ 856	\$ 1,283
LOST SPRINGS	\$ -	\$ -	\$ -	\$ -
LOVELL	\$ 19,697	\$ 19,879	\$ 13,627	\$ 20,441
LUSK	\$ 13,802	\$ 13,646	\$ 8,813	\$ 13,220
LYMAN	\$ 6,995	\$ 6,482	\$ 4,261	\$ 6,391
MANDERSON	\$ -	\$ 11	\$ 51	\$ 77
MANVILLE	\$ 145	\$ 413	\$ 295	\$ 442
MARBLETON	\$ 9,470	\$ 8,725	\$ 5,595	\$ 8,393
MEDICINE BOW	\$ 2,917	\$ 3,019	\$ 2,148	\$ 3,222
MEETEETSE	\$ 1,483	\$ 1,828	\$ 1,226	\$ 1,839
MIDWEST	\$ 1,874	\$ 3,521	\$ 2,273	\$ 3,410
MILLS	\$ 55,907	\$ 75,606	\$ 47,130	\$ 70,695
MOORCROFT	\$ 11,168	\$ 11,928	\$ 9,020	\$ 13,530
MOUNTAIN VIEW	\$ 11,437	\$ 10,867	\$ 7,661	\$ 11,491
NEWCASTLE	\$ 41,634	\$ 40,507	\$ 27,206	\$ 40,810
OPAL	\$ -	\$ -	\$ -	\$ -
PAVILLION	\$ 525	\$ 606	\$ 424	\$ 635
PINE BLUFFS	\$ 7,962	\$ 8,603	\$ 5,492	\$ 8,239
PINE HAVEN	\$ 3,159	\$ 3,266	\$ 850	\$ 1,276
PINEDALE	\$ 16,732	\$ 17,159	\$ 12,618	\$ 18,927
POWELL	\$ 39,989	\$ 38,327	\$ 25,715	\$ 38,572
RANCHESTER	\$ 1,663	\$ 1,720	\$ 1,156	\$ 1,734
RAWLINS	\$ 67,717	\$ 64,931	\$ 45,562	\$ 68,343
RIVERSIDE	\$ 1,752	\$ 1,536	\$ 1,000	\$ 1,500
RIVERTON	\$ 69,218	\$ 69,447	\$ 48,449	\$ 72,674
ROCK RIVER	\$ -	\$ -	\$ -	\$ -
ROCK SPRINGS	\$ 177,304	\$ 170,801	\$ 117,377	\$ 176,065
ROLLING HILLS	\$ -	\$ -	\$ -	\$ -
SARATOGA	\$ 11,703	\$ 11,680	\$ 9,076	\$ 13,615
SHERIDAN	\$ 141,158	\$ 138,528	\$ 94,492	\$ 141,738
SHOSHONI	\$ 4,182	\$ 4,117	\$ 2,873	\$ 4,310
SINCLAIR	\$ 399	\$ 250	\$ 133	\$ 199
STAR VALLEY RANCH	\$ -	\$ -		\$ -
SUNDANCE	\$ 9,719	\$ 9,543	\$ 6,104	\$ 9,156
SUPERIOR	\$ 96	\$ 154	\$ 203	\$ 304
TEN SLEEP	\$ 1,282	\$ 1,378	\$ 1,068	\$ 1,602
THAYNE	\$ 7,509	\$ 7,809	\$ 5,482	\$ 8,223
THERMOPOLIS	\$ 23,044	\$ 22,788	\$ 16,058	\$ 24,087
TORRINGTON	\$ 48,814	\$ 50,156	\$ 33,527	\$ 50,290
UPTON	\$ 6,745	\$ 7,301	\$ 5,119	\$ 7,678
VAN TASSELL	\$ -	\$ -	\$ -	\$ -
WAMSUTTER	\$ 10,398	\$ 9,972	\$ 7,046	\$ 10,569

WHEATLAND	\$ 30,716	\$ 32,896	\$ 22,672	\$ 34,008
WORLAND	\$ 32,961	\$ 32,260	\$ 21,904	\$ 32,856
WRIGHT	\$ 16,497	\$ 18,165	\$ 11,181	\$ 16,772
YODER	\$ -	\$ -		\$ -
<b>TOTAL</b>	<b>\$2,509,239</b>	<b>\$2,504,623</b>	<b>\$1,697,758</b>	<b>\$2,546,637</b>

The only significant changes in cigarette tax occur where there appears to be a noticeable change in the local market.

<b>"UNDER THE CAP" FEDERAL MINERAL ROYALTY DISTRIBUTION, FY 2016</b>			
<b>Distribution Dates: October 2016 and January, April, &amp; June 2017</b>			
Total City & Town Distribution	*These amounts may have slight changes depending on final school Average Daily Membership information.		
<b>TOWN OR CITY</b>	<b>*Variable Amount</b>	<b>Fixed Base Amount</b>	<b>*Total Distribution Amount for Year</b>
AFTON	126,682	15,000	141,682
ALBIN	8,010	12,000	20,010
ALPINE	54,746	15,000	69,746
BAGGS	15,068	15,000	30,068
BAIROIL	4,478	12,000	16,478
BAR NUNN	82,410	15,000	97,410
BASIN	80,395	15,000	95,395
BEAR RIVER	26,129	15,000	41,129
BIG PINEY	47,472	15,000	62,472
BUFFALO	224,753	15,000	239,753
BURLINGTON	18,018	12,000	30,018
BURNS	13,321	12,000	25,321
BYRON	37,100	15,000	52,100
CASPER	2,060,177	15,000	2,075,177
CHEYENNE	2,639,054	15,000	2,654,054
CHUGWATER	9,388	12,000	21,388
CLEARMONT	6,048	12,000	18,048
CODY	432,334	15,000	447,334
COKEVILLE	35,373	15,000	50,373
COWLEY	40,979	15,000	55,979
DAYTON	32,327	15,000	47,327



DEAVER	11,136	12,000	23,136
DIAMONDVILLE	48,729	15,000	63,729
DIXON	3,322	12,000	15,322
DOUGLAS	302,392	15,000	317,392
DUBOIS	60,053	15,000	75,053
EAST THERMOPOLIS	8,776	12,000	20,776
EDGERTON	7,262	12,000	19,262
ELK MOUNTAIN	6,541	12,000	18,541
ENCAMPMENT	15,410	15,000	30,410
EVANSTON	623,611	15,000	638,611
EVANSVILLE	94,401	15,000	109,401
FORT LARAMIE	9,399	12,000	21,399
FRANNIE	9,497	12,000	21,497
GILLETTE	1,547,501	15,000	1,562,501
GLENDO	9,078	12,000	21,078
GLENROCK	127,357	15,000	142,357
GRANGER	5,873	12,000	17,873
GREEN RIVER	528,756	15,000	543,756
GREYBLL	115,556	15,000	130,556
GUERNSEY	50,792	15,000	65,792
HANNA	28,800	15,000	43,800
HARTVILLE	2,746	12,000	14,746
HUDSON	28,192	15,000	43,192
HULETT	26,188	15,000	41,188
JACKSON	487,770	15,000	502,770
KAYCEE	12,892	12,000	24,892
KEMMERER	175,610	15,000	190,610
KIRBY	3,179	12,000	15,179

LA BARGE	36,431	15,000	51,431
LA GRANGE	18,308	15,000	33,308
LANDER	457,433	15,000	472,433
LARAMIE	697,490	15,000	712,490
LINGLE	19,126	15,000	34,126
LOST SPRINGS	198	12,000	12,198
LOVELL	147,651	15,000	162,651
LUSK	161,514	15,000	176,514
LYMAN	105,924	15,000	120,924
MANDERSON	7,132	12,000	19,132
MANVILLE	9,792	12,000	21,792
MARBLETON	91,396	15,000	106,396
MEDICINE BOW	9,726	12,000	21,726
MEETEETSE	14,850	15,000	29,850
MIDWEST	15,049	15,000	30,049
MILLS	128,959	15,000	143,959
MOORCROFT	68,990	15,000	83,990
MOUNTAIN VIEW	64,944	15,000	79,944
NEWCASTLE	148,154	15,000	163,154
OPAL	6,347	12,000	18,347
PAVILLION	14,249	12,000	26,249
PINE BLUFFS	49,965	15,000	64,965
PINE HAVEN	33,504	15,000	48,504
PINEDALE	171,135	15,000	186,135
POWELL	286,739	15,000	301,739
RANCHESTER	36,501	15,000	51,501
RAWLINS	317,079	15,000	332,079
RIVERSIDE	1,781	12,000	13,781

RIVERTON	654,044	15,000	669,044
ROCK RIVER	5,546	12,000	17,546
ROCK SPRINGS	973,266	15,000	988,266
ROLLING HILLS	21,663	15,000	36,663
SARATOGA	57,875	15,000	72,875
SHERIDAN	743,219	15,000	758,219
SHOSHONI	39,689	15,000	54,689
SINCLAIR	14,828	15,000	29,828
STAR VALLEY RANCH	99,376	15,000	114,376
SUNDANCE	80,819	15,000	95,819
SUPERIOR	14,196	15,000	29,196
TENSLEEP	12,368	12,000	24,368
THAYNE	24,199	15,000	39,199
THERMOPOLIS	103,968	15,000	118,968
TORRINGTON	265,677	15,000	280,677
UPTON	46,128	15,000	61,128
VAN TASSELL	1,546	12,000	13,546
WAMSUTTER	19,055	15,000	34,055
WHEATLAND	160,614	15,000	175,614
WORLAND	261,010	15,000	276,010
WRIGHT	93,799	15,000	108,799
YODER	6,171	12,000	18,171
TOTAL	17,164,500	1,398,000	18,562,500

**"UNDER THE CAP" MINERAL SEVERANCE TAX DISTRIBUTION, FY 2017**

**Four Equal Payments**

**Distribution Dates: October 2016 and January, April, & June 2017**

**Total City & Town  
Distribution**                    **\$14,300,000**

<b>TOWN OR CITY</b>	<b>Population</b>	<b>Total Distribution Amount for Year</b>
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AFTON	1,916	\$70,980
ALBIN	181	\$6,705
ALPINE	828	\$30,674
BAGGS	440	\$16,300
BAIROIL	106	\$3,927
BAR NUNN	2,213	\$81,983
BASIN	1,285	\$47,604
BEAR RIVER	519	\$19,227
BIG PINEY	562	\$20,820
BUFFALO	4,585	\$169,857
BURLINGTON	288	\$10,669
BURNS	301	\$11,151
BYRON	593	\$21,968
CASPER	55,323	\$2,049,504
CHEYENNE	59,631	\$2,209,099
CHUGWATER	212	\$7,854
CLEARMONT	142	\$5,261
CODY	9,520	\$352,679
COKEVILLE	535	\$19,820
COWLEY	655	\$24,265
DAYTON	759	\$28,118
DEAVER	178	\$6,594
DIAMONDVILLE	737	\$27,303
DIXON	97	\$3,593
DOUGLAS	6,114	\$226,500
DUBOIS	982	\$36,379
EAST THERMOPOLIS	254	\$9,410
EDGERTON	195	\$7,224
ELK MOUNTAIN	191	\$7,076
ENCAMPMENT	450	\$16,671
EVANSTON	12,387	\$458,891
EVANSVILLE	2,535	\$93,912
FORT LARAMIE	230	\$8,521
FRANNIE	157	\$5,816
GILLETTE	29,812	\$1,104,420
GLENDO	205	\$7,594
GLENROCK	2,575	\$95,394
GRANGER	139	\$5,149
GREEN RIVER	12,515	\$463,633
GREYBLL	1,847	\$68,424
GUERNSEY	1,147	\$42,492

HANNA	841	\$31,156
HARTVILLE	62	\$2,297
HUDSON	461	\$17,078
HULETT	383	\$14,189
JACKSON	9,621	\$356,421
KAYCEE	263	\$9,743
KEMMERER	2,656	\$98,395
KIRBY	92	\$3,408
LA BARGE	551	\$20,412
LA GRANGE	448	\$16,597
LANDER	7,480	\$277,105
LARAMIE	30,815	\$1,141,577
LINGLE	468	\$17,338
LOST SPRINGS	4	\$148
LOVELL	2,360	\$87,429
LUSK	1,567	\$58,051
LYMAN	2,104	\$77,945
MANDERSON	114	\$4,223
MANVILLE	95	\$3,519
MARBLETON	1,082	\$40,084
MEDICINE BOW	284	\$10,521
MEETEETSE	327	\$12,114
MIDWEST	404	\$14,967
MILLS	3,463	\$128,291
MOORCROFT	1,009	\$37,380
MOUNTAIN VIEW	1,290	\$47,790
NEWCASTLE	3,533	\$130,884
OPAL	96	\$3,556
PAVILLION	233	\$8,632
PINE BLUFFS	1,129	\$41,825
PINE HAVEN	490	\$18,153
PINEDALE	2,026	\$75,056
POWELL	6,314	\$233,909
RANCHESTER	857	\$31,749
RAWLINS	9,259	\$343,010
RIVERSIDE	52	\$1,926
RIVERTON	10,695	\$396,209
ROCK RIVER	245	\$9,076
ROCK SPRINGS	23,036	\$853,395
ROLLING HILLS	438	\$16,226
SARATOGA	1,690	\$62,608
SHERIDAN	17,450	\$646,455
SHOSHONI	649	\$24,043
SINCLAIR	433	\$16,041
STAR VALLEY RANCH	1,503	\$55,680
SUNDANCE	1,182	\$43,789
SUPERIOR	336	\$12,448
TENSLEEP	260	\$9,632
THAYNE	366	\$13,559
THERMOPOLIS	3,009	\$111,472
TORRINGTON	6,501	\$240,837
UPTON	1,100	\$40,751

VAN TASSELL	15	\$556
WAMSUTTER	451	\$16,708
WHEATLAND	3,627	\$134,366
WORLAND	5,487	\$203,272
WRIGHT	1,807	\$66,942
YODER	151	\$5,594
<b>TOTAL</b>	<b>386,005</b>	<b>\$14,300,000</b>

Source for Population is the A&I, Econ Analysis Est Base - 3rd Col of published data.

**BASELINE TREND OF LOCAL SHARE OF SALES & USE TAX, FY 2016**

The amounts shown in Columns 7 and 8 are suggestions. These amounts are derived from the year to date comparisons and rolling four year average of sales tax in each county. **Based on local knowledge, local officials should make their own judgment for the amount of sales and use tax to budget for FY 2017.** This is especially true in several counties for which the recent sales tax has been significantly different than the long term trend.

1	2	3	4	5	6	7	8
<b>TOWN OR CITY</b>	<b>2010 Population</b>	<b>Entity Percentage of County Population</b>	<b>FY 2015 Standard Local Share of 4¢ Sales &amp; Use Tax</b>	<b>2016 Sales Tax Collections % Change Jan to Jan YTD</b>	<b>Rolling 4 Year Average 2011 to 2014</b>	<b>FY 2015 x Lower of Col 5 or Col 6 for Est of FY 16 Sales Use Collections Unless noted otherwise</b>	<b>FY 2015 x Lower of Col 5 or Col 6 for Est of FY 16 Optional General Use Sales Use Collections Unless noted otherwise</b>
<i>ALBANY COUNTY TOTAL</i>	36,299		\$6,710,972	4.7%	2.04%	\$6,847,876	\$5,522,500
LARAMIE	30,816	84.8949%				\$5,813,497	\$4,688,321
ROCK RIVER	245	0.6749%				\$46,220	\$37,274
UNINCORPORATED	5,238	14.4301%				\$988,159	\$796,905
ALBANY COUNTY TOTAL	36,299	100.0000%					
<i>BIG HORN COUNTY TOTAL</i>	11,668		\$2,559,583	-12.6%	10.30%	\$2,237,076	\$1,804,093
BASIN	1,285	11.0130%				\$246,370	\$198,685
BURLINGTON	288	2.4683%				\$55,217	\$44,530
BYRON	593	5.0823%				\$113,694	\$91,689
COWLEY	655	5.6136%				\$125,581	\$101,275
DEAVER	178	1.5255%				\$34,127	\$27,522
FRANNIE (Big Horn Co.)	138	1.1827%				\$26,458	\$21,337
GREYULL	1,847	15.8296%				\$354,121	\$285,581
LOVELL	2,360	20.2263%				\$452,477	\$364,901
MANDERSON	114	0.9770%				\$21,857	\$17,627
UNINCORPORATED	4,210	36.0816%				\$807,172	\$650,946
BIG HORN COUNTY TOTAL	11,668	100.0000%					
<i>CAMPBELL COUNTY TOTAL</i>	46,133		\$46,662,953	-27.8%	2.30%	\$33,690,652	\$27,169,900
GILLETTE	29,087	63.0503%				\$21,242,061	\$17,130,707
WRIGHT	1,807	3.9169%				\$1,319,641	\$1,064,228
UNINCORPORATED	15,239	33.0328%				\$11,128,950	\$8,974,966
CAMPBELL COUNTY TOTAL	46,133	100.0000%					
<i>CARBON COUNTY TOTAL</i>	15,885		\$5,813,488	-21.8%	3.34%	\$4,546,148	\$3,666,262
BAGGS	440	2.7699%				\$125,924	\$101,552
DIXON	97	0.6106%				\$27,761	\$22,388
ELK MOUNTAIN	191	1.2024%				\$54,663	\$44,083
ENCAMPMENT	450	2.8329%				\$128,786	\$103,860
HANNA	841	5.2943%				\$240,687	\$194,103
MEDICINE BOW	284	1.7879%				\$81,278	\$65,547
RAWLINS	9,259	58.2877%				\$2,649,845	\$2,136,979
RIVERSIDE	52	0.3274%				\$14,882	\$12,002

SARATOGA	1,690	10.6390%				\$483,663	\$390,052
SINCLAIR	433	2.7258%				\$123,921	\$99,936
UNINCORPORATED	2,148	13.5222%				\$614,739	\$495,759
CARBON COUNTY TOTAL	15,885	100.0000%					
<i>CONVERSE COUNTY TOTAL</i>	13,833		\$19,856,586	-53.7%	27.10%	\$9,193,599	\$7,414,202
DOUGLAS	6,120	44.2420%				\$4,067,435	\$3,280,194
GLENROCK	2,576	18.6221%				\$1,712,045	\$1,380,683
LOST SPRINGS	4	0.0289%				\$2,658	\$2,144
ROLLING HILLS	440	3.1808%				\$292,430	\$235,831
UNINCORPORATED	4,693	33.9261%				\$3,119,031	\$2,515,351
CONVERSE COUNTY TOTAL	13,833	100.0000%					
<i>CROOK COUNTY TOTAL</i>	7,083		\$2,093,264	-14.2%	9.27%	\$1,796,021	\$1,448,404
HULETT	383	5.4073%				\$97,116	\$78,320
MOORCROFT	1,009	14.2454%				\$255,850	\$206,331
PINE HAVEN	490	6.9180%				\$124,248	\$100,200
SUNDANCE	1,182	16.6878%				\$299,717	\$241,707
UNINCORPORATED	4,019	56.7415%				\$1,019,089	\$821,846
CROOK COUNTY TOTAL	7,083	100.0000%					
<i>FREMONT COUNTY TOTAL</i>	40,123		\$10,292,943	-20.3%	2.59%	\$8,203,476	\$6,457,905
DUBOIS	971	2.4201%				\$198,529	\$156,285
HUDSON	458	1.1415%				\$93,642	\$73,716
LANDER	7,487	18.6601%				\$1,530,778	\$1,205,053
PAVILLION	231	0.5757%				\$47,230	\$37,180
RIVERTON	10,615	26.4561%				\$2,170,324	\$1,708,513
SHOSHONI	649	1.6175%				\$132,693	\$104,458
UNINCORPORATED	19,712	49.1289%				\$4,030,280	\$3,172,700
FREMONT COUNTY TOTAL	40,123	100.0000%					
<i>GOSHEN COUNTY TOTAL</i>	13,249		\$2,254,776	-7.0%	3.18%	\$2,096,942	\$1,691,080
FORT LARAMIE	230	1.7360%				\$36,402	\$29,357
LA GRANGE	448	3.3814%				\$70,906	\$57,182
LINGLE	468	3.5323%				\$74,071	\$59,735
TORRINGTON	6,501	49.0679%				\$1,028,924	\$829,777
YODER	151	1.1397%				\$23,899	\$19,273
UNINCORPORATED	5,451	41.1427%				\$862,739	\$695,757
GOSHEN COUNTY TOTAL	13,249	100.0000%					
<i>HOT SPRINGS COUNTY TOTAL</i>	4,812		\$1,455,085	-16.8%	10.82%	\$1,210,631	\$976,315
EAST THERMOPOLIS	254	5.2785%				\$63,903	\$51,535
KIRBY	92	1.9119%				\$23,146	\$18,666
THERMOPOLIS	3,009	62.5312%				\$757,022	\$610,501
UNINCORPORATED	1,457	30.2785%				\$366,560	\$295,613
HOT SPRINGS COUNTY TOTAL	4,812	100.0000%					
<i>JOHNSON COUNTY TOTAL</i>	8,569		\$3,660,852	-18.6%	7.62%	\$2,979,934	\$2,403,173
BUFFALO	4,585	53.5068%				\$1,594,468	\$1,285,862



KAYCEE	263	3.0692%				\$91,460	\$73,758
UNINCORPORATED	3,721	43.4240%				\$1,294,005	\$1,043,553
JOHNSON COUNTY TOTAL	8,569	100.0000%					
<i>LARAMIE COUNTY TOTAL</i>	91,738		\$29,065,678	-12.7%	7.04%	\$25,374,337	\$20,462,935
ALBIN	181	0.1973%				\$50,064	\$40,374
BURNS	301	0.3281%				\$83,255	\$67,141
CHEYENNE	59,466	64.8216%				\$16,448,040	\$13,264,393
PINE BLUFFS	1,129	1.2307%				\$312,277	\$251,833
UNINCORPORATED	30,661	33.4224%				\$8,480,701	\$6,839,195
LARAMIE COUNTY TOTAL	91,738	100.0000%					
<i>LINCOLN COUNTY TOTAL</i>	18,106		\$4,679,801	7.7%	-4.60%	\$4,464,530	\$3,600,427
AFTON	1,911	10.5545%				\$471,209	\$380,008
ALPINE	828	4.5731%				\$204,166	\$164,650
COKEVILLE	535	2.9548%				\$131,919	\$106,386
DIAMONDVILLE	737	4.0705%				\$181,728	\$146,554
KEMMERER	2,656	14.6692%				\$654,910	\$528,153
LA BARGE	551	3.0432%				\$135,864	\$109,568
OPAL	96	0.5302%				\$23,671	\$19,090
STAR VALLEY RANCH	1,503	8.3011%				\$370,606	\$298,876
THAYNE	366	2.0214%				\$90,247	\$72,780
UNINCORPORATED	8,923	49.2820%				\$2,200,210	\$1,774,363
LINCOLN COUNTY TOTAL	18,106	100.0000%					
<i>NATRONA COUNTY TOTAL</i>	75,450		\$33,616,985	-28.8%	7.87%	\$23,935,293	\$19,302,654
BAR NUNN	2,213	2.9331%				\$702,038	\$566,160
CASPER	55,316	73.3148%				\$17,548,107	\$14,151,698
EDGERTON	195	0.2584%				\$61,861	\$49,888
EVANSVILLE	2,544	3.3718%				\$807,043	\$650,841
MIDWEST	404	0.5355%				\$128,162	\$103,357
MILLS	3,461	4.5871%				\$1,097,946	\$885,440
UNINCORPORATED	11,317	14.9993%				\$3,590,135	\$2,895,270
NATRONA COUNTY TOTAL	75,450	100.0000%					
<i>NIOBRARA COUNTY TOTAL</i>	2,484		\$959,845	-34.6%	19.30%	\$627,739	\$506,243
LUSK	1,567	63.0837%				\$396,001	\$319,357
MANVILLE	95	3.8245%				\$24,008	\$19,361
VAN TASSELL	15	0.6039%				\$3,791	\$3,057
UNINCORPORATED	807	32.4879%				\$203,939	\$164,468
NIOBRARA COUNTY TOTAL	2,484	100.0000%					
<i>PARK COUNTY TOTAL</i>	28,205		\$9,580,104	-6.8%	8.18%	\$8,928,657	
CODY	9,520	33.7529%				\$3,013,679	
FRANNIE (Park Co.)	19	0.0674%				\$6,015	
MEETEETSE	327	1.1594%				\$103,516	
POWELL	6,314	22.3861%				\$1,998,778	
UNINCORPORATED	12,025	42.6343%				\$3,806,669	
PARK COUNTY TOTAL	28,205	100.0000%					

<i>PLATTE COUNTY TOTAL</i>	8,667		\$3,306,547	-17.9%	8.33%	\$2,714,675	\$2,189,264
CHUGWATER	212	2.4461%				\$66,403	\$53,551
GLENDON	205	2.3653%				\$64,210	\$51,783
GUERNSEY	1,147	13.2341%				\$359,263	\$289,730
HARTVILLE	62	0.7154%				\$19,420	\$15,661
WHEATLAND	3,627	41.8484%				\$1,136,048	\$916,172
UNINCORPORATED	3,414	39.3908%				\$1,069,332	\$862,368
PLATTE COUNTY TOTAL	8,667	100.0000%					
<i>SHERIDAN COUNTY TOTAL</i>	29,116		\$7,116,292	-0.6%	2.35%	\$7,073,594	\$5,704,532
CLEARMONT	142	0.4877%				\$34,498	\$27,821
DAYTON	757	2.5999%				\$183,910	\$148,315
RANCHESTER	855	2.9365%				\$207,718	\$167,515
SHERIDAN	17,444	59.9121%				\$4,237,937	\$3,417,704
UNINCORPORATED	9,918	34.0637%				\$2,409,531	\$1,943,177
SHERIDAN COUNTY TOTAL	29,116	100.0000%					
<i>SUBLETTE COUNTY TOTAL</i>	10,247		\$13,965,525	-27.5%	-8.69%	\$10,125,006	
BIG PINEY	552	5.3869%				\$545,428	
MARBLETON	1,094	10.6763%				\$1,080,976	
PINEDALE	2,030	19.8107%				\$2,005,832	
UNINCORPORATED	6,571	64.1261%				\$6,492,770	
SUBLETTE COUNTY TOTAL	10,247	100.0000%					
<i>SWEETWATER COUNTY TOTAL</i>	43,806		\$22,054,515	-14.5%	0.88%	\$18,856,610	\$15,206,968
BAIROIL	106	0.2420%				\$45,628	\$36,797
GRANGER	139	0.3173%				\$59,834	\$48,253
GREEN RIVER	12,515	28.5691%				\$5,387,172	\$4,344,501
ROCK SPRINGS	23,036	52.5864%				\$9,916,013	\$7,996,798
SUPERIOR	336	0.7670%				\$144,634	\$116,640
WAMSUTTER	451	1.0295%				\$194,136	\$156,562
UNINCORPORATED	7,223	16.4886%				\$3,109,193	\$2,507,418
SWEETWATER COUNTY TOTAL	43,806	100.0000%					
<i>TETON COUNTY TOTAL</i>	21,294		\$14,968,855	4.1%	5.23%	\$15,582,578	\$12,566,621
JACKSON	9,577	44.9751%				\$7,008,282	\$5,651,852
UNINCORPORATED	11,717	55.0249%				\$8,574,296	\$6,914,769
TETON COUNTY TOTAL	21,294	100.0000%					
<i>UINTA COUNTY TOTAL</i>	21,118		\$4,848,803	-3.0%	-2.14%	\$4,703,339	\$3,793,016
BEAR RIVER	518	2.4529%				\$115,367	\$93,038
EVANSTON	12,359	58.5235%				\$2,752,560	\$2,219,807
LYMAN	2,115	10.0152%				\$471,047	\$379,876
MOUNTAIN VIEW	1,286	6.0896%				\$286,414	\$230,979
UNINCORPORATED	4,840	22.9188%				\$1,077,951	\$869,315
UINTA COUNTY TOTAL	21,118	100.0000%					

<i>WASHAKIE COUNTY TOTAL</i>	8,533		\$2,061,925	-23.6%	4.77%	\$1,575,311	\$145,386
TENSLEEP	260	3.0470%				\$48,000	\$4,430
WORLAND	5,487	64.3033%				\$1,012,977	\$93,488
UNINCORPORATED	2,786	32.6497%				\$514,334	\$47,468
<i>WASHAKIE COUNTY TOTAL</i>	8,533	100.0000%					
<i>WESTON COUNTY TOTAL</i>	7,208		\$1,776,997	30.20%	-12.15%	\$1,892,502	\$1,258,945
NEWCASTLE	3,532	49.0011%				\$927,347	\$616,897
UPTON	1,100	15.2608%				\$288,811	\$192,125
UNINCORPORATED	2,576	35.7381%				\$676,344	\$449,923
<i>WESTON COUNTY TOTAL</i>	7,208	100.0000%					
<b>GRAND TOTAL</b>			<b>\$249,362,374</b>			<b>\$198,656,523</b>	<b>\$143,290,828</b>

**SPECIAL NOTE REGARDING  
GAS TAX AND DIESEL TAX PROJECTED REVENUES**

WAM has not yet received the Gasoline or Diesel tax and estimates for FY17 from the Wyoming Department of Transportation.

They are expected to be available by mid-April.

The Gas Tax and Diesel tax projected revenue numbers will be sent to you separately.

Pages 43 – 49 will be replaced here.

**MUNICIPALITIES MOTOR FUEL PROJECTED REVENUES**  
**FY2016 THROUGH FY2017**

Note: These revenue estimates may be impacted by the nations current economic conditions, modifications may become necessary as we progress through the year.

<b>MUNICIPALITY</b>	<b>PROJECTED FY2016</b>	<b>GASOLINE</b>	<b>PROJECTED FY2017</b>
Afton	\$77,780		
Albin	\$2,942		
Alpine	\$37,359		
Baggs	\$26,256		
Bairoil	\$4,118		
Bar Nunn	\$17,141		
Basin	\$30,635		
Bear River Town	\$4,019		
Big Piney	\$17,923		
Buffalo	\$170,636		
Burlington	\$6,292		
Burns	\$4,441		
Byron	\$4,593		
Casper	\$1,332,625		
Cheyenne	\$1,602,730		
Chugwater	\$15,256		
Clearmont	\$2,894		
Cody	\$332,431		
Cokeville	\$27,662		
Cowley	\$9,462		
Dayton	\$15,563		
Deaver	\$1,378		
Diamondville	\$25,189		
Dixon	\$750		
Douglas	\$247,122		
Dubois	\$41,846		
East Thermopolis	\$1,966		
Edgerton	\$3,070		
Elk Mountain	\$1,479		
Encampment	\$3,484		
Evanston	\$485,866		
Evansville	\$95,942		
Fort Laramie	\$1,781		
Frannie	\$1,216		
Gillette	\$960,668		
Glendo	\$14,477		
Glenrock	\$44,085		
Granger	\$1,076		
Green River	\$298,836		
Greybull	\$73,190		
Guernsey	\$29,131		
Hanna	\$10,042		
Hartville	\$481		
Hudson	\$3,547		
Hulett			

**GASOLINE**

<b>MUNICIPALITY</b>	<b>PROJECTED FY2016</b>	<b>PROJECTED FY2017</b>
Jackson	\$440,692	
Kaycee	\$6,865	
Kemmerer	\$72,005	
Kirby	\$714	
LaBarge	\$19,655	
LaGrange	\$3,469	
Lander	\$219,849	
Laramie	\$834,222	
Lingle	\$13,875	
Lost Springs	\$230	
Lovell	\$72,251	
Lusk	\$74,726	
Lyman	\$52,811	
Manderson	\$885	
Manville	\$2,645	
Marbleton	\$47,717	
Medicine Bow	\$6,198	
Meeteetse	\$13,516	
Midwest	\$11,624	
Mills	\$143,146	
Moorcroft	\$86,061	
Mountain View	\$62,750	
Newcastle	\$120,509	
Opal	\$744	
Pavillion	\$1,790	
Pine Bluffs	\$58,172	
Pine Haven	\$9,876	
Pinedale	\$91,016	
Powell	\$193,971	
Ranchester	\$16,552	
Rawlins	\$370,985	
Riverside	\$5,342	
Riverton	\$348,539	
Rock River	\$1,985	
Rock Springs	\$748,890	
Rolling Hills	\$3,392	
Saratoga	\$52,587	
Sheridan	\$619,860	
Shoshoni	\$47,118	
Sinclair	\$3,353	
Star Valley Ranch	\$11,642	
Sundance	\$64,117	
Superior	\$2,603	
Ten Sleep	\$11,170	
Thayne	\$61,958	
Thermopolis	\$74,945	
Torrington	\$204,950	
Upton	\$31,815	
Van Tassell	\$117	
Wamsutter	\$76,761	
Wheatland	\$206,292	

MUNICIPALITY	PROJECTED FY2016	GASOLINE	
			PROJECTED FY2017
Worland	\$145,608		
Wright	\$68,913		
Yoder	\$1,169		
<b>TOTAL .....</b>	<b>\$11,952,976</b>		

	FY2016	GASOLINE FY2017	
<b>13 Cent .....</b>	<b>\$6,756,030</b>		
<b>10 Cent .....</b>	<b>\$5,196,946</b>		
<b>23 Cent .....</b>	<b>\$11,952,976</b>		

Note: Ethanol credit program sunsets July 1, 2015 resulting in increased revenue distributions beginning in FY2016

**MUNICIPALITIES MOTOR FUEL PROJECTED REVENUES**  
**FY2017 THROUGH FY2018**

Note: These revenue estimates may be impacted by the nation's current economic conditions; modifications may become necessary as we progress through the year.

**DIESEL**

<b>MUNICIPALITY</b>	<b>PROJECTED FY2016</b>	<b>PROJECTED FY2017</b>
Afton	\$23,960	
Albin	\$2,263	
Alpine	\$10,354	
Baggs	\$5,505	
Bairoil	\$1,327	
Bar Nunn	\$27,675	
Basin	\$16,071	
Bear River Town	\$6,489	
Big Piney	\$7,030	
Buffalo	\$57,338	
Burlington	\$3,599	
Burns	\$3,763	
Byron	\$7,416	
Casper	\$691,776	
Cheyenne	\$743,966	
Chugwater	\$2,654	
Clearmont	\$1,776	
Cody	\$119,057	
Cokeville	\$6,692	
Cowley	\$8,193	
Dayton	\$9,466	
Deaver	\$2,224	
Diamondville	\$9,215	
Dixon	\$1,211	
Douglas	\$76,464	
Dubois	\$12,144	
East Thermopolis	\$3,175	
Edgerton	\$2,441	
Elk Mountain	\$2,388	
Encampment	\$5,626	
Evanston	\$154,910	
Evansville	\$31,815	
Fort Laramie	\$2,876	
Frannie	\$1,964	
Gillette	\$372,364	
Glendo	\$2,562	
Glenrock	\$32,201	
Granger	\$1,737	
Green River	\$156,512	
Greybull	\$23,096	
Guernsey	\$14,344	
Hanna	\$10,518	
Hartville	\$777	
Hudson	\$5,727	



**DIESEL**

<b>MUNICIPALITY</b>	<b>PROJECTED FY2016</b>	<b>PROJECTED FY2017</b>
Hulett	\$4,686	
Jackson	\$117,476	
Kaycee	\$3,218	
Kemmerer	\$32,486	
Kirby	\$1,128	
LaBarge	\$6,739	
LaGrange	\$5,479	
Lander	\$91,578	
Laramie	\$376,923	
Lingle	\$5,724	
Lost Springs	\$47	
Lovell	\$28,866	
Lusk	\$19,169	
Lyman	\$25,723	
Manderson	\$1,397	
Manville	\$1,161	
Marbleton	\$13,237	
Medicine Bow	\$3,473	
Meeteetse	\$4,002	
Midwest	\$4,941	
Mills	\$42,334	
Moorcroft	\$12,340	
Mountain View	\$15,780	
Newcastle	\$43,217	
Opal	\$1,175	
Pavillion	\$2,827	
Pine Bluffs	\$13,808	
Pine Haven	\$5,993	
Pinedale	\$24,832	
Powell	\$77,232	
Ranchester	\$10,481	
Rawlins	\$113,252	
Riverside	\$637	
Riverton	\$130,830	
Rock River	\$2,997	
Rock Springs	\$281,769	
Rolling Hills	\$5,356	
Saratoga	\$20,674	
Sheridan	\$213,447	
Shoshoni	\$7,937	
Sinclair	\$5,295	
Star Valley Ranch	\$18,385	
Sundance	\$14,459	
Superior	\$4,110	
Ten Sleep	\$3,181	
Thayne	\$4,478	
Thermopolis	\$36,804	
Torrington	\$79,520	
Upton	\$13,454	
Van Tassell	\$184	
Wamsutter	\$5,517	

MUNICIPALITY	DIESEL	
	PROJECTED FY2016	PROJECTED FY2017
Wheatland	\$45,358	
Worland	\$68,618	
Wright	\$22,599	
Yoder	\$1,887	
<b>TOTAL .....</b>	<b><u>\$4,824,805</u></b>	

	DIESEL	
	<u>FY2016</u>	<u>FY2017</u>
13 Cent .....	\$2,703,079	
10 Cent .....	\$2,121,726	
23 Cent .....	<u>\$4,824,805</u>	<u></u>

Note: Ethanol credit program sunsets July 1, 2015 resulting in increased revenue distributions beginning in FY2016

# Direct Distributions

## 2016 Legislative Session - Chapter 111 - Original House Bill 51

### Funding for FY 2017 & 2018

Total \$	Cities/Towns	Counties	
			\$
\$ 105,000,000	\$ 68,075,000	36,925,000	
Yearly Distribution	\$ 34,037,500	18,462,500	\$ 52,500,000
1/2 in Aug 2016 & 1/2 in Jan 2017	\$ 17,018,750	9,231,250	\$ 26,250,000

Note: Legislature changed the distribution from one per year in August to two - August and January per Fiscal Year.  
 This change provides the legislature flexibility for adjusting the distributions if state revenues continue to decline.  
 WAM will watch and inform you if a change to the appropriation of \$105 M for the 2017-2018 Biennium may occur.

**BE CAREFUL IN BUDGETING THE ENTIRE AMOUNTS FOR FY 2017 AND OR 2018 DUE TO THE UNCERTAINTY OF STATE REVENUES.**

		1		2		3		4		5		6		7	
Location	County	\$105M Dist				\$105M Dist				Total FY 2017					
		Actual		1/2Dist.		1/2 Dist.		Total							
		FY 2015	FY 2016	Aug 2016	Jan 2017										
Afton	Lincoln	\$ 154,827	\$ 173,519	\$ 108,630	\$ 108,630	\$ 217,259									
Albin	Laramie	\$ 32,738	\$ 2,504	\$ 19,777	\$ 19,777	\$ 39,554									
Alpine	Lincoln	\$ 78,266	\$ 04,344	\$ 50,114	\$ 50,114	\$ 100,228									
Baggs	Carbon	\$ 50,964	\$ 3,256	\$ 28,274	\$ 28,274	\$ 56,547									
Bairoil	Sweetwater	\$ 27,463	\$ 6,497	\$ 12,118	\$ 12,118	\$ 24,235									
Bar Nunn	Natrona	\$ 175,726	\$ 97,315	\$ 79,485	\$ 79,485	\$ 158,970									
Basin	Big Horn	\$ 165,081	\$ 80,740	\$ 95,680	\$ 95,680	\$ 191,359									
Bear River	Uinta	\$ 58,245	\$ 81,444	\$ 39,795	\$ 39,795	\$ 79,589									
Big Piney	Sublette	\$ 59,548	\$ 83,031	\$ 20,805	\$ 20,805	\$ 41,610									
Buffalo	Johnson	\$ 342,638	\$ 387,368	\$ 153,731	\$ 153,731	\$ 307,461									
Burlington	Big Horn	\$ 52,518	\$ 74,027	\$ 27,468	\$ 27,468	\$ 54,935									
Burns	Laramie	\$ 41,182	\$ 62,119	\$ 22,443	\$ 22,443	\$ 44,886									
Byron	Big Horn	\$ 86,953	\$ 112,179	\$ 49,466	\$ 49,466	\$ 98,932									
Casper	Natrona	\$ 3,912,991	\$ 4,452,698	\$ 1,675,622	\$ 1,675,622	\$ 3,351,243									
Cheyenne	Laramie	\$ 4,206,046	\$ 4,797,842	\$ 2,338,382	\$ 2,338,382	\$ 4,676,763									
Chugwater	Platte	\$ 34,920	\$ 54,988	\$ 17,838	\$ 17,838	\$ 35,676									
Clearmont	Sheridan	\$ 36,034	\$ 55,765	\$ 17,857	\$ 17,857	\$ 35,714									
Cody	Park	\$ 689,904	\$ 782,777	\$ 345,530	\$ 345,530	\$ 691,059									
Cokeville	Lincoln	\$ 57,649	\$ 80,868	\$ 38,990	\$ 38,990	\$ 77,980									
Cowley	Big Horn	\$ 93,953	\$ 119,935	\$ 50,683	\$ 50,683	\$ 101,365									
Dayton	Sheridan	\$ 105,694	\$ 132,944	\$ 50,513	\$ 50,513	\$ 101,025									
Deaver	Big Horn	\$ 40,098	\$ 60,268	\$ 21,150	\$ 21,150	\$ 42,299									

Diamondville	Lincoln	\$ 71,863	\$ 97,053	\$ 51,226	\$ 51,226	\$ 102,451
Dixon	Carbon	\$ 26,827	\$ 45,774	\$ 14,054	\$ 14,054	\$ 28,107
Douglas	Converse	\$ 450,233	\$ 509,879	\$ 102,259	\$ 102,259	\$ 204,517
Dubois	Fremont	\$ 88,329	\$ 116,683	\$ 59,571	\$ 59,571	\$ 119,141
E Thermopolis	Hot Springs	\$ 37,875	\$ 58,353	\$ 22,641	\$ 22,641	\$ 45,281
Edgerton	Natrona	\$ 33,723	\$ 53,626	\$ 17,103	\$ 17,103	\$ 34,205
Elk Mountain	Carbon	\$ 33,442	\$ 53,306	\$ 15,924	\$ 15,924	\$ 31,847
Encampment	Carbon	\$ 51,667	\$ 74,058	\$ 26,659	\$ 26,659	\$ 53,318
Evanston	Uinta	\$ 932,764	\$ 1,056,844	\$ 793,689	\$ 793,689	\$ 1,587,377
Evansville	Natrona	\$ 199,018	\$ 223,115	\$ 84,765	\$ 84,765	\$ 169,530
Fort Laramie	Goshen	\$ 55,413	\$ 76,773	\$ 28,257	\$ 28,257	\$ 56,513
Frannie	Park	\$ 1,339	\$ 1,524	\$ 840	\$ 840	\$ 1,679
Frannie-BH	Big Horn	\$ 35,582	\$ 55,264	\$ 19,072	\$ 19,072	\$ 38,144
Gillette	Campbell	\$ 2,117,809	\$ 2,408,642	\$ 562,337	\$ 562,337	\$ 1,124,674
Glendo	Platte	\$ 34,427	\$ 54,427	\$ 17,208	\$ 17,208	\$ 34,415
Glenrock	Converse	\$ 201,199	\$ 226,320	\$ 56,320	\$ 56,320	\$ 112,639
Granger	Sweetwater	\$ 29,785	\$ 49,141	\$ 13,573	\$ 13,573	\$ 27,145
Green River	Sweetwater	\$ 900,656	\$ 1,022,747	\$ 394,297	\$ 394,297	\$ 788,593
Greybull	Big Horn	\$ 228,532	\$ 251,040	\$ 135,212	\$ 135,212	\$ 270,423
Guernsey	Platte	\$ 100,714	\$ 111,904	\$ 52,404	\$ 52,404	\$ 104,807
Hanna	Carbon	\$ 79,181	\$ 105,386	\$ 45,972	\$ 45,972	\$ 91,944
Hartville	Platte	\$ 24,365	\$ 42,970	\$ 12,234	\$ 12,234	\$ 24,468
Hudson	Fremont	\$ 52,230	\$ 74,939	\$ 34,814	\$ 34,814	\$ 69,627
Hulett	Crook	\$ 46,953	\$ 68,689	\$ 25,913	\$ 25,913	\$ 51,825
Jackson	Teton	\$ 697,011	\$ 790,870	\$ 172,886	\$ 172,886	\$ 345,771
Kaycee	Johnson	\$ 38,509	\$ 59,075	\$ 19,142	\$ 19,142	\$ 38,284
Kemmerer	Lincoln	\$ 206,899	\$ 232,810	\$ 154,449	\$ 154,449	\$ 308,898
Kirby	Hot Springs	\$ 26,476	\$ 45,373	\$ 14,001	\$ 14,001	\$ 28,001
La Barge	Lincoln	\$ 58,774	\$ 82,150	\$ 37,495	\$ 37,495	\$ 74,990
LaGrange	Goshen	\$ 88,977	\$ 113,522	\$ 52,296	\$ 52,296	\$ 104,591
Lander	Fremont	\$ 546,846	\$ 619,325	\$ 407,828	\$ 407,828	\$ 815,656
Laramie	Albany	\$ 4,809,934	\$ 5,260,353	\$ 2,391,155	\$ 2,391,155	\$ 4,782,310
Lingle	Goshen	\$ 92,057	\$ 116,893	\$ 47,417	\$ 47,417	\$ 94,833
Lost Springs	Converse	\$ 10,283	\$ 15,323	\$ 5,033	\$ 5,033	\$ 10,066
Lovell	Big Horn	\$ 286,450	\$ 315,210	\$ 172,269	\$ 172,269	\$ 344,538
Lusk	Niobrara	\$ 130,268	\$ 145,555	\$ 74,214	\$ 74,214	\$ 148,428
Lyman	Uinta	\$ 175,039	\$ 196,115	\$ 143,362	\$ 143,362	\$ 286,723
Manderson	Big Horn	\$ 32,873	\$ 52,262	\$ 17,168	\$ 17,168	\$ 34,336
Manville	Niobrara	\$ 26,687	\$ 45,614	\$ 13,899	\$ 13,899	\$ 27,797
Marbleton	Sublette	\$ 96,140	\$ 106,696	\$ 32,665	\$ 32,665	\$ 65,329
Medicine Bow	Carbon	\$ 39,986	\$ 60,757	\$ 21,564	\$ 21,564	\$ 43,128
Meeteetse	Park	\$ 43,012	\$ 64,202	\$ 23,931	\$ 23,931	\$ 47,862
Midwest	Natrona	\$ 48,430	\$ 70,372	\$ 21,956	\$ 21,956	\$ 43,912
Mills	Natrona	\$ 263,545	\$ 297,469	\$ 122,011	\$ 122,011	\$ 244,022
Moorcroft	Crook	\$ 91,003	\$ 100,847	\$ 56,041	\$ 56,041	\$ 112,081

Mountain View	Uinta	\$ 115,058	\$ 27,980	\$ 85,929	\$ 85,929	\$ 171,857
Newcastle	Weston	\$ 418,884	\$ 461,938	\$ 225,541	\$ 225,541	\$ 451,082
Opal	Lincoln	\$ 26,757	\$ 5,694	\$ 15,701	\$ 15,701	\$ 31,402
Pavillion	Fremont	\$ 36,257	\$ 56,671	\$ 23,587	\$ 23,587	\$ 47,174
Pine Bluffs	Laramie	\$ 99,447	\$ 110,461	\$ 56,942	\$ 56,942	\$ 113,884
Pine Haven	Crook	\$ 54,482	\$ 77,263	\$ 30,712	\$ 30,712	\$ 61,423
Pinedale	Sublette	\$ 162,849	\$ 182,332	\$ 37,221	\$ 37,221	\$ 74,441
Powell	Park	\$ 464,304	\$ 525,901	\$ 265,449	\$ 265,449	\$ 530,897
Ranchester	Sheridan	\$ 116,759	\$ 145,202	\$ 57,140	\$ 57,140	\$ 114,279
Rawlins	Carbon	\$ 671,538	\$ 761,865	\$ 367,274	\$ 367,274	\$ 734,548
Riverside	Carbon	\$ 23,661	\$ 42,168	\$ 11,691	\$ 11,691	\$ 23,382
Riverton	Fremont	\$ 773,360	\$ 876,922	\$ 591,031	\$ 591,031	\$ 1,182,062
Rock River	Albany	\$ 58,084	\$ 79,664	\$ 26,755	\$ 26,755	\$ 53,509
Rock Springs	Sweetwater	\$ 1,640,996	\$ 1,865,725	\$ 642,545	\$ 642,545	\$ 1,285,090
Rolling Hills	Converse	\$ 50,823	\$ 73,096	\$ 17,582	\$ 17,582	\$ 35,164
Saratoga	Carbon	\$ 138,923	\$ 155,411	\$ 68,897	\$ 68,897	\$ 137,793
Sheridan	Sheridan	\$ 1,990,141	\$ 2,202,788	\$ 991,336	\$ 991,336	\$ 1,982,671
Shoshoni	Fremont	\$ 65,671	\$ 90,002	\$ 45,291	\$ 45,291	\$ 90,582
Sinclair	Carbon	\$ 50,471	\$ 72,695	\$ 22,063	\$ 22,063	\$ 44,125
Star Valley Ranch	Lincoln	\$ 125,765	\$ 140,428	\$ 83,760	\$ 83,760	\$ 167,519
Sundance	Crook	\$ 103,177	\$ 114,708	\$ 59,845	\$ 59,845	\$ 119,689
Superior	Sweetwater	\$ 43,645	\$ 64,924	\$ 26,507	\$ 26,507	\$ 53,014
Ten Sleep	Washakie	\$ 49,356	\$ 70,525	\$ 23,530	\$ 23,530	\$ 47,059
Thayne	Lincoln	\$ 45,756	\$ 67,327	\$ 27,156	\$ 27,156	\$ 54,312
Thermopolis	Hot Springs	\$ 231,739	\$ 261,093	\$ 145,738	\$ 145,738	\$ 291,476
Torrington	Goshen	\$ 1,020,917	\$ 1,115,880	\$ 567,515	\$ 567,515	\$ 1,135,030
Upton	Weston	\$ 144,194	\$ 157,599	\$ 72,600	\$ 72,600	\$ 145,200
Van Tassell	Niobrara	\$ 11,060	\$ 16,206	\$ 5,551	\$ 5,551	\$ 11,101
Wamsutter	Sweetwater	\$ 51,738	\$ 74,138	\$ 22,417	\$ 22,417	\$ 44,834
Wheatland	Platte	\$ 275,226	\$ 310,610	\$ 144,018	\$ 144,018	\$ 288,036
Worland	Washakie	\$ 639,495	\$ 706,360	\$ 336,734	\$ 336,734	\$ 673,467
Wright	Campbell	\$ 147,156	\$ 164,785	\$ 46,799	\$ 46,799	\$ 93,597
Yoder	Goshen	\$ 43,250	\$ 63,456	\$ 22,442	\$ 22,442	\$ 44,883
Totals		\$ 34,037,500	\$ 39,077,499	\$ 17,018,749	\$ 17,018,749	\$ 34,037,500

**WYOMING PARI-MUTUEL: HISTORIC RACING SUMMARY - PER CITY/COUNTY**

<b>January 2016 - March 2016</b>					
<b>Entity</b>	<b>Wyoming Downs, LLC - City</b>	<b>Wyoming Downs, LLC - County</b>	<b>Wyoming Horse Racing, LLC - City</b>	<b>Wyoming Horse Racing, LLC - County</b>	<b>Total</b>
Cheyenne	\$7,722		\$33,673		\$41,395
Evanston	\$3,626				\$3,626
Evansville	\$6,566				\$6,566
Gillette	\$3,473		\$14,164		\$17,637
Laramie	\$1,078				\$1,078
Rock Springs	\$5,943		\$18,446		\$24,389
Sheridan	\$3,102		\$14,370		\$17,471
Mills			\$40,463		\$40,463
Albany		\$1,078			\$1,078
Campbell		\$3,473		\$14,164	\$17,637
Laramie		\$13,142		\$33,673	\$46,815
Natrona		\$6,566		\$40,463	\$47,029
Sheridan		\$3,102		\$14,370	\$17,471
Sweetwater		\$5,943		\$18,446	\$24,389
Uinta		\$3,626			\$3,626
<b>Total</b>	<b>\$31,509</b>	<b>\$36,928</b>	<b>\$121,116</b>	<b>\$121,116</b>	<b>\$310,670</b>
		\$68,437		\$242,233	\$310,670
<b>January 1, 2015 – December 31, 2015</b>					
Cheyenne	\$165,322			\$75,026	\$240,348
Evanston	\$54,950				\$54,950
Evansville	\$136,632				\$136,632
Gillette	\$193,981		\$51,806		\$245,787
Laramie	\$63,967				\$63,967
Rock Springs	\$137,217		\$123,373		\$260,589
Sheridan	\$86,353		\$81,412		\$167,765
Mills			\$172,707		\$172,707
Albany		\$63,967			\$63,967
Campbell		\$193,981		\$51,806	\$245,787
Laramie		\$343,356		\$75,026	\$418,381
Natrona		\$136,632		\$172,707	\$309,339
Sheridan		\$86,353		\$81,412	\$167,765
Sweetwater		\$137,217		\$123,373	\$260,589
Uinta		\$54,950			\$54,950
<b>Total</b>	<b>\$838,422</b>	<b>\$1,016,455</b>	<b>\$429,298</b>	<b>\$579,349</b>	<b>\$2,863,523</b>
		\$1,854,877		\$1,008,646	\$2,863,523

Entity	Wyoming Downs, LLC - City	Wyoming Downs, LLC - County	Wyoming Horse Racing, LLC - City	Wyoming Horse Racing, LLC - County	Total
<b>January 1, 2014 – December 31, 2014</b>					
Cheyenne	\$60,530		\$1,665		\$62,195
Evanston	\$40,652				\$40,652
Evansville	\$67,186				\$67,186
Gillette	\$11,052		\$26,518		\$37,570
Laramie	\$42,714				\$42,714
Rock Springs			\$100,681		\$100,681
Sheridan	\$71,222				\$71,222
Mills			\$70,901		\$70,901
Albany		\$42,714			\$42,714
Campbell		\$11,052		\$26,518	\$37,570
Laramie		\$210,180		\$1,665	\$211,846
Natrona		\$67,186		\$70,901	\$138,087
Sheridan		\$71,222			\$71,222
Sweetwater				\$100,681	\$100,681
Uinta		\$40,652			\$40,652
Total	\$293,356	\$443,006	\$199,765	\$199,765	\$1,135,892
		\$736,362		\$399,530	\$1,135,892
<b>January 1, 2013 – December 31, 2013</b>					
Cheyenne					
Evanston					
Evansville	\$315				\$315
Gillette					
Laramie	\$57				\$57
Rock Springs					
Sheridan	\$567				\$567
Mills					
Albany		\$57			\$57
Campbell					
Laramie		\$2,794			\$2,794
Natrona					
Sheridan		\$567			\$567
Sweetwater					
Uinta		\$315			\$315
Total	\$939	\$3,733	\$ -	\$ -	\$4,672
		\$4,672		\$ -	\$4,672

**WY Lottery Distributions per \$1 Million deposit by Lottery to St Treasurer**

W.S. 9-17-111(b)(ii)		
<b>Distribution by entity</b>	<b>Total Distribution</b>	<b>Total By County</b>
Albany County	\$ 4,068	
Laramie	\$ 23,926	
Rock River	\$ 190	
		\$ 28,184
Big Horn County	\$ 3,100	
Basin	\$ 946	
Burlington	\$ 212	
Byron	\$ 437	
Cowley	\$ 482	
Deaver	\$ 131	
Frannie*	\$ 102	
Greybull	\$ 1,360	
Lovell	\$ 1,738	
Manderson	\$ 84	
		\$ 8,592
Campbell County	\$ 61,060	
Gillette	\$ 125,419	
Wright	\$ 7,602	
		\$ 194,081
Carbon County	\$ 3,434	
Baggs	\$ 703	
Dixon	\$ 155	
Elk Mountain	\$ 305	
Encampment	\$ 719	
Hanna	\$ 1,345	
Medicine Bow	\$ 454	
Rawlins	\$ 14,803	
Riverside	\$ 83	
Saratoga	\$ 2,702	
Sinclair	\$ 692	
		\$ 25,397
Converse County	\$ 24,909	
Douglas	\$ 32,389	
Glenrock	\$ 13,641	
Lost Springs	\$ 21	
Rolling Hills	\$ 2,320	
		\$ 73,281



Crook County	\$	4,531	
Hulett	\$	432	
Moorcroft	\$	1,137	
Pine Haven	\$	552	
Sundance	\$	1,333	
			\$ 7,985
Fremont County	\$	19,108	
Dubois	\$	956	
Hudson	\$	449	
Lander	\$	7,284	
Pavillion	\$	227	
Riverton	\$	10,414	
Shoshoni	\$	632	
			\$ 39,070
Goshen County	\$	3,668	
Fort Laramie	\$	155	
LaGrange	\$	302	
Lingle	\$	315	
Torrington	\$	4,377	
Yoder	\$	102	
			\$ 8,918
Hot Springs County	\$	1,663	
East Thermopolis	\$	290	
Kirby	\$	105	
Thermopolis	\$	3,435	
			\$ 5,493
Johnson County	\$	6,172	
Buffalo	\$	7,605	
Kaycee	\$	436	
			\$ 14,213
Laramie County	\$	41,912	
Albin	\$	248	
Burns	\$	412	
Cheyenne	\$	81,572	
Pine Bluffs	\$	1,544	
			\$ 125,688
Lincoln County	\$	7,976	
Afton	\$	1,714	
Alpine	\$	741	
Cokeville	\$	479	
Diamondville	\$	659	

Kemmerer	\$	2,376	
LaBarge	\$	493	
Opal	\$	86	
Star Valley Ranch	\$	1,344	
Thayne	\$	327	
			\$ 16,194
Natrona County	\$	18,195	
Bar Nunn	\$	3,558	
Casper	\$	88,946	
Edgerton	\$	314	
Evansville	\$	4,076	
Midwest	\$	650	
Mills	\$	5,568	
Niobrara County	\$	1,528	
Lusk	\$	2,966	
Manville	\$	180	
Van Tassell	\$	28	
			\$ 126,007
Park County	\$	15,122	
Cody	\$	11,972	
Frannie*	\$	24	
Meeteetse	\$	411	
Powell	\$	7,940	
			\$ 35,470
Platte County	\$	5,835	
Chugwater	\$	362	
Glendo	\$	350	
Guernsey	\$	1,961	
Hartville	\$	106	
Wheatland	\$	6,199	
			\$ 14,814
Sheridan County	\$	10,835	
Clearmont	\$	155	
Dayton	\$	830	
Ranchester	\$	937	
Sheridan	\$	19,083	
			\$ 31,841
Sublette County	\$	26,195	
Big Piney	\$	2,238	
Marbleton	\$	4,309	
Pinedale	\$	8,069	
			\$ 40,812

Sweetwater County	\$	13,975	
Bairoil	\$	205	
Granger	\$	269	
Green River	\$	24,214	
Rock Springs	\$	44,571	
South Superior	\$	650	
Wamsutter	\$	873	
			\$ 84,757
Teton County	\$	49,607	
Jackson	\$	40,886	
			\$ 90,493
Uinta County	\$	3,581	
Bear River	\$	386	
Evanston	\$	9,208	
Lyman	\$	1,564	
Mountain View	\$	959	
			\$ 15,698
Washakie County	\$	2,340	
Ten Sleep	\$	218	
Worland	\$	4,609	
			\$ 7,168
Weston County	\$	2,088	
Newcastle	\$	2,864	
Upton	\$	892	
			\$ 5,844
<b>GRAND TOTAL</b>	\$	<b>1,000,000</b>	\$ <b>1,000,000</b>

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