

State of Wyoming

Department of Revenue

1998 Annual Report

July 1, 1997 through June 30, 1998

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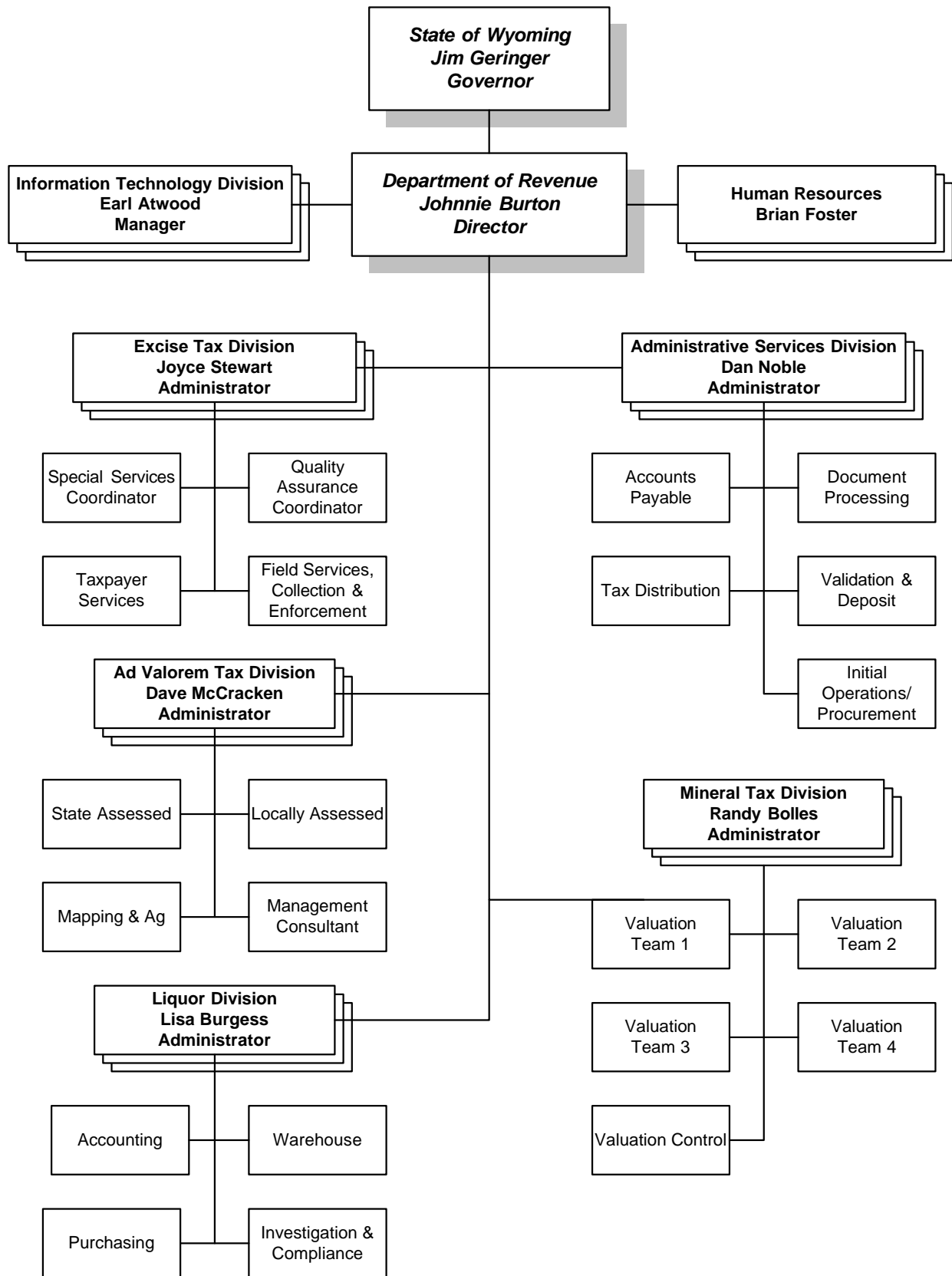
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Introduction

This annual report represents a summary of the Department of Revenue's activities and programs for fiscal year 1998 (July 1, 1997 through June 30, 1998).

The agency is specifically charged with administration and collection of mineral severance taxes, sales/use, cigarette and estate taxes for the State of Wyoming. It is also responsible for valuing minerals, utilities, and certain large industries and with providing this information to counties for the purpose of Ad Valorem taxation. In addition, the Department provides support and monitors the work of county assessors in their duties of appraisal and assessment of all residential, agricultural, commercial and industrial properties.

The Department of Revenue, through its Liquor Division, is the exclusive wholesaler of alcoholic beverages in the state. This division also monitors the alcohol control laws, licenses malt beverage wholesalers and industry representatives and certifies to local licensing authorities that liquor license applicants have met statutory requirements.





Department Profile

• Department Profile

The Department of Revenue is organized into six operating divisions: Ad Valorem Tax Division, Excise Tax Division, Information Technology Division, Mineral Tax Division, Administrative Services Division and the Liquor Division. Overall administrative responsibilities are vested in the Department Director (Administration Division).

General Information

Director of Revenue	R. M. "Johnnie" Burton
Agency Contact	Johnnie Burton (307) 777-5287 Department of Revenue 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 jburto1@missc.state.wy.us
Other Locations	Excise Tax Field Offices: Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington, Wyoming
Year Reorganized	1991
Statutory References	W.S. 9-2-2007
Authorized Personnel	133 full-time; 3 part-time; 3 contract
Clients Served	General public, Legislature, Taxpayers/Vendors, Cities, Towns and Counties
General Funds	\$5,482,112

Agency Mission

The agency's primary mission is the administration and collection of mineral and excise taxes as well as the valuation of property and the wholesale distribution of alcoholic beverages and enforcement of liquor laws.

The Department will continue to strive to be fair but firm in its collection activities. Collecting what is due the state by law is the best way to insure fairness to all taxpayers. In a system that relies heavily on compliance, the Department has a duty to inform and instruct. The Department will do its utmost to maximize compliance through education of all stakeholders and to minimize regulatory burden whenever possible. We are committed to being responsive to taxpayers, local government entities and other agencies.

Results of outcomes

Specific results are highlighted in each operating division's section.

- Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.
- Objective 1: Ensure timely collection of taxes.
- Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.
- Objective 2: Ensure department personnel enforce tax laws fairly and consistently.
- Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent.
- Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.
- Outcome: Timely transmission of deposits.
Processed tax dollars are distributed through the fifth day before month-end and reports generated and delivered within ten (10) days of close of distribution cycle.
Tax documents processed in a timely manner.
- Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.
- Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.
- Outcome: Annual certifications distributed to taxing authorities by required date.
- Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.
- Outcome: Accurate and consistent advice or instructions given to stakeholders.

Strategic Plan Changes for Next Year

We recognized significant changes were needed to our strategic plan if it was to be meaningful. Many outcomes targeted proved to be inappropriate and unworkable. We have essentially redone the Plan and believe it is an effective tool to assist management in assessing our progress toward our goals. The strategic plan for fiscal year 1999-2002 was timely completed and filed with the appropriate state agencies. The Plan may also be viewed on our website at: <http://revenue.state.wy.us>.



*Administrative
Services
Division*

• **Administrative Services Division**

General Information

Administrator	Dan Noble
Agency Contact	Dan Noble (307) 777-5283 Administrative Services Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 dnoble@misc.state.wy.us
Other Locations	Does not apply
Year Reorganized	1991
Statutory References	W.S. 9-4-201 thru 9-4-217; Distribution of Taxes or Fees; Safeguarding and Accounting for Taxes Accrued, W.S. 39-11-102, 39-14-111, 211, 311, 411, 511, 611, 39-15-111, 202, 203, 204, 206, 210, 211, 39-16-111, 202, 203, 204, 206, 210, 211
Authorized Personnel	15 Full time
Organizational Structure	Does not apply
Clients Served	Other governmental entities, agency personnel, other state agencies
General Funds	\$564,340

Agency Mission

The mission of the Administrative Service Division is to maintain timely deposits on all tax payments received, to provide efficient and accurate distribution of all sales and mineral tax funds and to administer intra-departmental support services. We believe in efficient, accurate and timely reporting of taxes to each of our vendor's files and in turn to each county and municipality. We will run our Division as a customer service center equally concerned with serving Department personnel and ensuring a daily tax deposit of the funds received that day. We will strive to maintain adequate inventory, prepare proficient budget reports and ensure accurate internal accounting audits.

Results of outcomes

For FY98 the Administrative Service Division did not have specific targets as they provide administrative support for the agency.

Strategic Plan Changes for Next Year

The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>



***Information
Technology
Division***

• **Information Technology Division**

General Information

Manager	Earl Atwood
Agency Contact	Earl Atwood (307) 777-5205 Information Technology Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 eatwoo@missc.state.wy.us
Other Locations	Does not apply
Year Reorganized	1991
Statutory References	W.S. 9-2-2007
Authorized Personnel	8 full-time, 3 contract
Organizational Structure	Applications Development, Network Services, MIS
Clients Served	Agency Operating Divisions
General Funds	\$780,771

Agency Mission

The Information Technology Division's mission is to provide technical support and services to the Administration and operating Divisions of the Department of Revenue in a efficient manner. We strive to provide these services in a timely and cooperative fashion, emphasizing creativity and flexibility in our approach to the work.

Results of outcomes

For FY98 the Information Technology Division did not have specific targets as they provide technical support for the agency.

Strategic Plan Changes for Next Year

The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>.



*Ad Valorem
Tax Division*

• **Ad Valorem Tax Division**

General Information

Administrator	J. David McCracken
Agency Contact	Dave McCracken (307) 777-5235 Ad Valorem Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 dmccra@missc.state.wy.us
Other Locations	Does not apply
Year Reorganized	1995
Statutory References	W.S. 39-11-101 through 39-11-111; 39-13-101 through 39-13-111; 18-3-201, and 37-2-106 through 37-2-109
Authorized Personnel	17 full-time
Organizational Structure	Business System Analyst, Mapping and Agricultural, State Assessed Property, Local Assessments Support
Clients Served	Utilities and industrial taxpayers, other governmental entities, other state agencies
General Funds	\$1,528,215

Agency Mission

The mission of the Ad Valorem Division is twofold: 1) support the local governments in their assessment of real and personal tangible property, 2) value for the benefit of local governments, utilities, railroads and private railroad cars. The Division believes in working in concert with local governments to achieve uniform, fair and equal property taxation across the state. Also strive for open communication with taxpayers whose property we value for certification to political subdivisions of the state. Our relationship with stakeholders must be built on trust and fairness.

Results of outcomes

Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.

Objective 1: Ensure timely collection of taxes.

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

This outcome was found to be inappropriate and unworkable for Ad Valorem. "Interest" is not assessed or collected by the division and when we tried to substitute "penalties" as a measurement, the results were redundant with data reported in Goal 1, Objective 3. Our objective was to encourage companies to return their annual reports on time, not to see how many penalty dollars we could collect. We mailed 781 annual report packets and conducted a capitalization rate meeting with emphasis on timely reporting.

Objective 2: Ensure department personnel enforce tax laws fairly and consistently.

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent. The survey effort was deemed not economically feasible in April '97 and further evaluation resulted in it being canceled for this period. However, to strengthen this objective, we did support the recodification of Title 39, revised 5 chapters of our rules, reviewed applicable operating policies, responded to all written taxpayer correspondence within 5 work-days and provided over 400 hours of professional training for employees.

Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.

Outcome: Timely transmission of deposits.
Over 500 payments, 100%, were processed on the same day of receipt.

Outcome: Tax documents processed in a timely manner.

“Tax Documents” for Ad Valorem are the Annual Report forms we send to various companies for them to complete and return by statutory dates. Our target is to have them all (over 700) returned on time. In FY96 108 were late, FY97 48 were late and in FY98 48 were late. In FY98, 30 of the 48 were repeat late filers and will receive increased penalties.

Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.

Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.

Outcome: Annual certifications distributed to taxing authorities by required date.
All 260 certifications and 167 assessments were mailed by 6/17/98 which met the requirement.

Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.

Outcome: Accurate and consistent advice or instructions given to stakeholders.
The survey that was to be used to measure this outcome was canceled as explained earlier. However, 7 manuals that are used by local assessors to establish fair market values were revised and over 600 hours of training provided for Ad Valorem staff and county assessors. The fact that none of the 23 Wyoming counties required any equalization action this past assessment cycle, attests to accurate and consistent work by all involved in the fair valuation of property.

Strategic Plan Changes for Next Year

Many lessons were learned during the past biennium and a completely new Strategic Plan has been adopted for the July 1, 1998 through June 30, 2002 period. The Ad Valorem Division will concentrate on its two main efforts of (1) valuing, assessing, and certifying assigned properties and (2) supporting County Assessors in establishing fair and equitable market value-based assessments. More appropriate and workable outcomes with measurable targets have been adopted in the new plan.

The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>.

Percentage of Local and State Assessed Values

Locally Assessed Values	
Real Property	\$2,656,704,626
Personal Property	\$154,978,574
TOTAL	\$2,811,683,200

The values represent 37.8% of the total state value.

State Assessed Values		
Number of Companies or Producers	Type of Company or Production	Assessed Value
599	Oil	1,094,434,115
297	Natural Gas	1,432,024,354
24	Coal	1,168,819,736
7	Bentonite	25,014,826
5	Trona	259,007,520
3	Uranium	16,991,375
131	Sand & Gravel	10,412,298
21	All Other Minerals	10,907,259
20	Natural Gas Pipelines	68,992,221
17	Radio-Telephones	264,281
9	Airlines	3,527,452
13	Rural Telephones	18,012,219
30	Major Telephones	50,167,148
16	Private Electrics/Gas	189,627,681
12	Municipal Electrics	3,533,264
24	Rural Electrics	102,383,039
23	Liquid Pipelines	47,625,803
4	Railroads	128,043,148
	TOTAL	4,629,787,739

The values represent 62.2% of the total state value.

Locally Assessed Valuations for the Year 1998

	Total Irrigated Lands		Total Dry Farm		Total Range Lands		Total Agricultural Lands	
	Acres	Valuation	Acres	Valuation	Acres	Valuation	Acres	Valuation
Albany	73,011	1,290,110	133,174	126,548	1,493,996	3,846,943	1,700,181	5,263,601
Big Horn	113,021	7,546,054	0	0	221,601	1,314,436	334,622	8,860,490
Campbell	0	0	82,801	1,146,899	2,339,621	4,230,553	2,422,422	5,377,452
Carbon	139,074	3,181,151	11,084	112,197	1,795,970	2,626,089	1,946,128	5,919,437
Converse	38,389	1,930,329	9,526	105,528	1,895,974	4,896,592	1,943,889	6,932,449
Crook	4,578	270,298	139,660	1,965,751	1,228,854	4,417,208	1,373,092	6,653,257
Fremont	124,656	5,376,663	0	0	589,535	2,150,953	714,191	7,527,616
Goshen	115,389	7,021,453	170,848	2,181,327	1,002,789	3,755,390	1,289,026	12,958,170
Hot Springs	24,918	1,304,172	0	0	362,633	759,806	387,551	2,063,978
Johnson	57,713	3,733,347	2,431	30,589	1,523,452	4,274,618	1,583,596	8,038,554
Laramie	43,972	2,840,486	288,455	4,284,277	1,102,332	3,676,149	1,434,759	10,800,912
Lincoln	86,557	3,390,826	19,453	270,001	418,939	1,056,931	524,949	4,717,758
Natrona	28,162	1,558,911	1,034	11,410	1,454,442	4,545,645	1,483,638	6,115,966
Niobrara	10,676	571,661	31,017	434,382	1,336,067	3,615,443	1,377,760	4,621,486
Park	115,642	7,462,175	0	0	563,318	1,535,158	678,960	8,997,333
Platte	77,729	4,454,516	93,136	1,279,963	876,628	1,965,950	1,047,493	7,700,429
Sheridan	68,859	4,060,064	27,237	361,847	922,616	2,917,042	1,018,712	7,338,953
Sublette	139,493	2,199,819	0	0	409,986	1,872,206	549,479	4,072,025
Sweetwater	21,938	693,216	0	0	1,723,810	2,487,243	1,745,748	3,180,459
Teton	16,325	686,230	3,370	49,904	21,008	312,907	40,703	1,049,041
Unita	73,802	2,124,914	0	0	655,389	1,323,365	729,191	3,448,279
Washakie	48,740	3,494,600	0	0	310,192	896,281	358,932	4,390,881
Weston	2,949	47,262	32,603	513,485	1,015,863	2,643,067	1,051,415	3,203,814
Totals	1,425,592	65,238,257	1,045,829	12,874,108	23,265,016	61,119,975	25,736,438	139,232,340

Locally Assessed Valuations for the Year 1998

	Commercial Land	Commercial Improvements	Commercial Personal Property	Total Commercial Land, Improvements & Personal Property
Albany	5,741,335	19,443,441	4,259,016	29,443,792
Big Horn	741,384	3,781,856	3,871,688	8,394,928
Campbell	5,458,555	16,037,441	10,219,775	31,715,771
Carbon	1,510,772	7,660,885	3,300,759	12,472,416
Converse	893,523	5,714,965	1,776,419	8,384,907
Crook	571,467	3,240,376	1,944,918	5,756,761
Fremont	3,450,621	22,076,688	5,016,473	30,543,782
Goshen	810,517	5,609,243	4,319,801	10,739,561
Hot Springs	490,681	2,762,373	1,228,128	4,481,182
Johnson	1,561,889	7,379,659	3,004,832	11,946,380
Laramie	14,488,611	49,990,266	20,035,117	84,513,994
Lincoln	1,010,451	4,519,148	1,088,679	6,618,278
Natrona	8,347,728	31,064,130	13,287,401	52,699,259
Niobrara	94,286	1,760,032	1,134,542	2,988,860
Park	7,004,126	14,112,359	6,082,225	27,198,710
Platte	453,107	5,569,435	2,142,913	8,165,455
Sheridan	4,844,536	13,232,448	5,015,099	23,092,083
Sublette	2,493,723	3,525,329	1,919,670	7,938,722
Sweetwater	6,304,031	16,655,958	5,595,345	28,555,334
Teton	24,337,317	30,409,607	10,488,887	65,235,811
Unita	2,886,825	7,447,559	3,884,669	14,219,053
Washakie	1,492,250	4,844,191	2,386,798	8,723,239
Weston	387,039	3,710,062	988,638	5,085,739
Totals	95,374,774	280,547,451	112,991,792	488,914,017

Locally Assessed Valuations for the Year 1998				
	Residential Land	Residential Improvements	Residential Personal Property	Total Residential Land, Improvements & Personal Property
Albany	21,125,944	66,995,910	1,379,659	89,501,513
Big Horn	4,458,674	16,251,236	973,235	21,683,145
Campbell	14,215,753	54,082,177	3,826,268	72,124,198
Carbon	7,404,314	22,448,208	946,375	30,798,897
Converse	5,062,987	21,721,142	1,098,201	27,882,330
Crook	3,143,182	7,657,976	1,331,484	12,132,642
Fremont	20,281,569	58,758,370	6,938,098	85,978,037
Goshen	4,660,624	22,113,501	878,930	27,653,055
Hot Springs	3,501,462	7,552,970	517,091	11,571,523
Johnson	7,014,346	16,516,842	528,652	24,059,840
Laramie	40,940,645	173,574,318	4,094,996	218,609,959
Lincoln	14,425,979	30,302,335	1,251,385	45,979,699
Natrona	26,169,308	125,846,400	2,349,546	154,365,254
Niobrara	567,197	3,874,743	0	4,441,940
Park	29,866,385	61,641,179	2,448,917	93,956,481
Platte	3,331,919	12,869,891	1,130,623	17,332,433
Sheridan	19,453,152	60,148,253	1,936,978	81,538,383
Sublette	15,286,223	21,228,063	180,076	36,694,362
Sweetwater	20,516,315	64,345,104	5,188,036	90,049,455
Teton	158,464,196	144,151,140	815,035	303,430,371
Unita	9,541,563	29,423,068	2,578,484	41,543,115
Washakie	5,155,023	16,150,133	508,717	21,813,873
Weston	2,336,460	7,467,685	1,085,996	10,890,141
Totals	436,923,220	1,045,120,644	41,986,782	1,524,030,646

Locally Assessed Valuations for the Year 1998						
	Metal Mining	Coal Mining	Oil & Gas Extraction	Nonmetal Mining	Manufacture of Foods	Manufacture of Tobacco
Albany	0	0	74,325	0	0	0
Big Horn	0	0	3,746,951	4,804,989	893,419	0
Campbell	0	121,614,486	330,442	0	0	0
Carbon	417,017	3,410,335	14,385,122	0	0	0
Converse	3,124,093	10,125,988	3,206,248	147,510	106,391	0
Crook	0	0	1,309,028	2,362,603	0	0
Fremont	0	0	5,763,281	0	4,026	0
Goshen	0	0	16,556	0	1,757,289	0
Hot Springs	0	10,862	2,779,049	219,097	0	0
Johnson	455,556	0	3,804,151	-	665	0
Laramie	0	0	1,038,646	1,081,824	194,791	0
Lincoln	0	11,523,143	0	0	131,464	0
Natrona	162,232	0	5,350,450	526,086	0	0
Niobrara	0	0	747,624	5,529	39,063	0
Park	0	0	7,920,905	128,342	293,740	0
Platte	0	0	33,517	391,914	35,897	0
Sheridan	0	161,189	23,858	0	0	0
Sublette	0	0	35,457,909	0	0	0
Sweetwater	562,083	4,661,963	30,335,211	97,521,828	14,567	0
Teton	0	0	0	87,686	0	0
Unita	0	0	5,768,884	0	38,444	0
Washakie	0	0	4,534,264	470,598	2,722,879	0
Weston	0	0	1,575,310	1,268,585	0	0
Totals	4,720,981	151,507,966	128,201,731	109,016,591	6,232,635	0

Locally Assessed Valuations for the Year 1998

	Manufacture of Textiles	Manufacture of Apparel	Manufacture of Lumber	Manufacture of Furniture	Manufacture of Paper	Printing Newspapers, Books, etc.
Albany	0	0	347,180	63,335	0	167,287
Big Horn	0	0	63,679	0	0	4,151
Campbell	0	0	0	0	0	0
Carbon	0	0	374,805	0	0	57,440
Converse	0	0	0	0	0	31,186
Crook	0	863	1,137,570	491	0	0
Fremont	0	0	19,140	2,823	0	48,318
Goshen	0	0	0	0	0	73,298
Hot Springs	0	0	0	0	0	3,651
Johnson	0	0	54,880	0	0	17,528
Laramie	0	43,877	770,736	0	0	1,897,585
Lincoln	0	52,270	2,312	0	0	0
Natrona	0	0	0	0	0	421,765
Niobrara	0	0	1,743	0	0	0
Park	0	0	56,849	0	0	74,129
Platte	0	0	70,786	0	0	13,479
Sheridan	0	0	276,845	0	0	89,586
Sublette	0	0	2,944	0	0	0
Sweetwater	0	0	0	0	0	31,597
Teton	0	0	0	0	0	64,658
Unita	0	0	176,431	38,296	0	551
Washakie	0	0	0	0	0	56,947
Weston	0	0	381,995	0	0	668
Totals	-	97,010	3,737,895	104,945	-	3,053,824

Locally Assessed Valuations for the Year 1998						
	Petroleum Refining &					
	Producing Chemicals	Related Industries	Manufacture of Rubber, etc.	Manufacture of Leather	Manufacture of Stone, etc.	Primary Metal Industries
Albany	0	0	370,491	0	4,587,206	18,304
Big Horn	0	0	25,545	0	189,205	0
Campbell	0	16,379,565	0	0	0	0
Carbon	21,220	5,776,777	0	0	32,816	0
Converse	0	4,934,032	0	0	0	0
Crook	0	0	0	0	0	0
Fremont	0	7,862,473	0	0	48,017	0
Goshen	499,135	704	0	0	145,156	0
Hot Springs	0	19,673	0	0	51,043	0
Johnson	0	0	0	0	47,860	0
Laramie	12,228,967	8,037,406	12,356	0	575,546	12,627
Lincoln	2,234,376	65,054,453	0	0	37,753	0
Natrona	421,025	2,558,044	0	0	204,553	245,614
Niobrara	0	0	0	0	0	0
Park	103,967	1,627,751	419,371	0	1,715,440	16,285
Platte	108,281	41,168	0	0	70,708	0
Sheridan	0	0	0	0	0	0
Sublette	0	0	0	0	924	0
Sweetwater	24,417,405	0	0	0	276,613	0
Teton	0	0	0	0	0	0
Unita	456,123	63,417,343	0	0	287,030	0
Washakie	0	88,796	0	0	39,568	0
Weston	0	2,110,359	0	0	0	0
Totals	40,490,499	177,908,544	827,763	-	8,309,438	292,830

Locally Assessed Valuations for the Year 1998

	Fabrication of Metal Products	Manufacture of Industrial Equip.	Manufacture of Electronic Equip.	Manufacture of Transportation	Manufacture of Analyzing Products	Misc. Manufacturing Industries
Albany	38,916	0	0	0	185,989	14,709
Big Horn	0	0	0	0	0	0
Campbell	0	0	0	0	0	430,503
Carbon	0	0	0	0	0	237,141
Converse	0	0	0	686,142	0	423,891
Crook	0	0	0	0	0	0
Fremont	0	194,140	-	0	0	860,680
Goshen	51,860	0	0	0	0	1,162
Hot Springs	88,283	0	2,460	0	0	0
Johnson	0	0	0	0	0	0
Laramie	1,818,106	6,055	420,379	0	8,420	218,297
Lincoln	0	0	0	0	0	150,903
Natrona	89,377	764,915	0	148,529	-	48,862
Niobrara	0	0	0	0	0	0
Park	81,014	212,645	0	0	0	160,423
Platte	55,638	22,820	0	0	0	0
Sheridan	0	0	0	0	0	23,111
Sublette	0	0	0	0	0	0
Sweetwater	350,639	0	10,967	139,753	0	0
Teton	0	0	0	0	0	3,155
Unita	51,763	0	0	576,077	0	30,481
Washakie	2,541,914	0	3,348	0	0	17,004
Weston	0	0	0	0	0	0
Totals	5,167,510	1,200,575	437,154	1,550,501	194,409	2,620,322

Locally Assessed Valuations for the Year 1998				
	Transporting Minerals	Vacant Industrial Land	Other Industrial Personal Property	Total Industrial Property
Albany	0	22,218	0	5,889,960
Big Horn	0	0	0	9,727,939
Campbell	0	0	0	138,754,996
Carbon	0	105,513	0	24,818,186
Converse	168,511	21,965	0	22,975,957
Crook	0	0	0	4,810,555
Fremont	0	0	0	14,802,898
Goshen	0	10,120	0	2,555,280
Hot Springs	0	0	0	3,174,118
Johnson	0	0	0	4,380,640
Laramie	44,154	416,781	0	28,826,553
Lincoln	0	495,930	0	79,682,604
Natrona	0	0	0	10,941,452
Niobrara	0	0	0	793,959
Park	611,058	0	0	13,421,919
Platte	0	0	0	844,208
Sheridan	0	0	0	574,589
Sublette	5,856,615	4,199	0	41,322,591
Sweetwater	576,762	244,790	0	159,144,178
Teton	0	0	0	155,499
Unita	4,912,129	-	0	75,753,552
Washakie	-	0	0	10,475,318
Weston	342,329	0	0	5,679,246
Totals	12,511,558	1,321,516	-	659,506,197

Locally Assessed Valuations for the Year 1998					
	Total Agricultural Land Valuation	Total Residential Land, Improvements & Personal Property	Total Commercial Land, Improvements & Personal Property	Total Industrial Property	Total Locally Assessed
Albany	5,263,601	89,501,513	29,443,792	5,889,960	130,098,866
Big Horn	8,860,490	21,683,145	8,394,928	9,727,939	48,666,502
Campbell	5,377,452	72,124,198	31,715,771	138,754,996	247,972,417
Carbon	5,919,437	30,798,897	12,472,416	24,818,186	74,008,936
Converse	6,932,449	27,882,330	8,384,907	22,975,957	66,175,643
Crook	6,653,257	12,132,642	5,756,761	4,810,555	29,353,215
Fremont	7,527,616	85,978,037	30,543,782	14,802,898	138,852,333
Goshen	12,958,170	27,653,055	10,739,561	2,555,280	53,906,066
Hot Springs	2,063,978	11,571,523	4,481,182	3,174,118	21,290,801
Johnson	8,038,554	24,059,840	11,946,380	4,380,640	48,425,414
Laramie	10,800,912	218,609,959	84,513,994	28,826,553	342,751,418
Lincoln	4,717,758	45,979,699	6,618,278	79,682,604	136,998,339
Natrona	6,115,966	154,365,254	52,699,259	10,941,452	224,121,931
Niobrara	4,621,486	4,441,940	2,988,860	793,959	12,846,245
Park	8,997,333	93,956,481	27,198,710	13,421,919	143,574,443
Platte	7,700,429	17,332,433	8,165,455	844,208	34,042,525
Sheridan	7,338,953	81,538,383	23,092,083	574,589	112,544,008
Sublette	4,072,025	36,694,362	7,938,722	41,322,591	90,027,700
Sweetwater	3,180,459	90,049,455	28,555,334	159,144,178	280,929,426
Teton	1,049,041	303,430,371	65,235,811	155,499	369,870,722
Unita	3,448,279	41,543,115	14,219,053	75,753,552	134,963,999
Washakie	4,390,881	21,813,873	8,723,239	10,475,318	45,403,311
Weston	3,203,814	10,890,141	5,085,739	5,679,246	24,858,940
Totals	139,232,340	1,524,030,646	488,914,017	659,506,197	2,811,683,200

State Assessed Valuations for the Year 1998

	Gas Pipelines	Liquid Pipelines	Radio-Telephones	Railroads	Major & Cell Telephones	Rural Telephones
Albany	3,557,957	247,477	12,683	6,544,855	3,520,126	224,910
Big Horn	817,370	5,366,147	4,223	3,439,020	106,217	2,038,348
Campbell	1,623,612	2,037,918	25,062	13,660,659	2,604,072	92,985
Carbon	7,960,839	1,937,053	2,067	6,748,193	2,899,411	1,870,949
Converse	2,210,419	1,920,993	12,653	18,594,916	1,547,880	-
Crook	16,962	730,124	1,629	1,540,596	151,638	1,320,708
Fremont	2,529,709	2,847,287	4,115	2,176,349	2,343,153	1,578,677
Goshen	899,855	1,234,007	12,720	10,593,029	1,027,664	1,224
Hot Springs	179,453	3,500,491	750	1,376,514	205,645	880,707
Johnson	326,725	1,050,913	1,339	-	796,639	400,542
Laramie	1,120,799	1,664,240	17,117	11,250,104	10,199,203	1,071,985
Lincoln	8,162,560	344,590	3,183	3,304,596	809,028	961,881
Natrona	3,027,737	8,703,725	48,492	3,995,917	6,967,029	300,751
Niobrara	50,456	1,264,655	12,303	7,428,379	271,887	38,682
Park	1,014,144	1,577,778	4,308	1,968,515	2,111,383	418,716
Platte	978,226	2,265,315	12,720	6,132,081	1,510,295	43,619
Sheridan	71,549	203,388	3,452	5,819,175	1,789,712	403,598
Sublette	1,067	106,973	1,024	-	175,542	565,170
Sweetwater	19,657,046	4,228,299	8,218	11,138,661	6,306,043	450,821
Teton	-	-	16,689	-	1,922,860	365,577
Unita	13,952,803	2,822,805	268	4,897,367	2,620,351	2,290,253
Washakie	832,907	2,792,645	57,683	1,296,261	177,467	1,273,388
Weston	26	778,980	1,583	6,137,961	103,903	1,418,728
Totals	68,992,221	47,625,803	264,281	128,043,148	50,167,148	18,012,219

State Assessed Valuations for the Year 1998

	Airlines	Municipals	REA	Major Electric/Gas	Totals
Albany	57,638	-	598,216	2,111,914	16,875,776
Big Horn	-	18,294	475,576	1,287,876	13,553,071
Campbell	144,017	693,450	2,928,830	28,242,347	52,052,952
Carbon	-	-	1,111,371	2,710,709	25,240,592
Converse	-	-	336,642	23,114,717	47,738,220
Crook	-	-	1,124,992	496,473	5,383,122
Fremont	131,399	-	1,953,562	3,568,501	17,132,752
Goshen	-	1,048,430	1,610,206	208,119	16,635,254
Hot Springs	-	-	760,311	1,329,817	8,233,688
Johnson	-	-	507,879	973,309	4,057,346
Laramie	134,328	103,661	3,315,627	5,570,748	34,447,812
Lincoln	-	-	2,579,423	17,539,375	33,704,636
Natrona	778,118	-	244,176	8,658,525	32,724,470
Niobrara	-	152,408	288,966	33,458	9,541,194
Park	217,978	1,120,761	697,646	2,877,913	12,009,142
Platte	-	396,260	78,090,656	291,954	89,721,126
Sheridan	110,860	-	377,038	1,417,622	10,196,394
Sublette	-	-	219,917	2,433,667	3,503,360
Sweetwater	118,460	-	168,807	78,247,631	120,323,986
Teton	1,808,409	-	3,628,323	1,008,660	8,750,518
Unita	91	-	429,308	3,344,431	30,357,677
Washakie	26,154	-	109,821	1,917,985	8,484,311
Weston	-	-	825,746	2,241,930	11,508,857
Totals	3,527,452	3,533,264	102,383,039	189,627,681	612,176,256

State Assessed Valuations for the Year 1998

	State Assessed Non-Minerals	State Assessed Minerals	Total of All State Assessed
Albany	16,875,776	2,974,207	19,849,983
Big Horn	13,553,071	67,357,726	80,910,797
Campbell	52,052,952	1,195,234,796	1,247,287,748
Carbon	25,240,592	257,760,197	283,000,789
Converse	47,738,220	173,076,758	220,814,978
Crook	5,383,122	51,366,991	56,750,113
Fremont	17,132,752	132,997,577	150,130,329
Goshen	16,635,254	250,247	16,885,501
Hot Springs	8,233,688	62,656,437	70,890,125
Johnson	4,057,346	27,191,504	31,248,850
Laramie	34,447,812	19,178,500	53,626,312
Lincoln	33,704,636	274,371,814	308,076,450
Natrona	32,724,470	159,886,994	192,611,464
Niobrara	9,541,194	10,888,451	20,429,645
Park	12,009,142	163,598,367	175,607,509
Platte	89,721,126	2,182,284	91,903,410
Sheridan	10,196,394	1,848,510	12,044,904
Sublette	3,503,360	282,841,302	286,344,662
Sweetwater	120,323,986	766,228,343	886,552,329
Teton	8,750,518	1,035,463	9,785,981
Unita	30,357,677	297,547,291	327,904,968
Washakie	8,484,311	42,357,283	50,841,594
Weston	11,508,857	24,780,441	36,289,298
Totals	612,176,256	4,017,611,483	4,629,787,739

Comparison of State and Local Assessed Valuation for the Years 1998-1997									
	State Assessed			Locally Assessed			Total Assessed		
	Total 1998	Total 1997	'98 vs '97	Total 1998	Total 1997	'98 vs '97	Total 1998	Total 1997	'98 vs '97
Albany	19,849,983	19,724,443	125,540	130,098,866	121,103,036	8,995,830	149,948,849	140,827,479	9,121,370
Big Horn	80,910,797	82,864,886	-1,954,089	48,666,502	43,299,372	5,367,130	129,577,299	126,164,258	3,413,041
Campbell	1,247,287,748	1,343,571,267	-96,283,519	247,972,417	244,204,947	3,767,470	1,495,260,165	1,587,776,214	-92,516,049
Carbon	283,000,789	251,436,076	31,564,713	74,008,936	72,114,736	1,894,200	357,009,725	323,550,812	33,458,913
Converse	220,814,978	219,773,194	1,041,784	66,175,643	59,573,491	6,602,152	286,990,621	279,346,685	7,643,936
Crook	56,750,113	63,005,772	-6,255,659	29,353,215	28,116,817	1,236,398	86,103,328	91,122,589	-5,019,261
Fremont	150,130,329	129,613,300	20,517,029	138,852,333	131,604,908	7,247,425	288,982,662	261,218,208	27,764,454
Goshen	16,885,501	15,256,182	1,629,319	53,906,066	51,266,549	2,639,517	70,791,567	66,522,731	4,268,836
Hot Springs	70,890,125	82,991,973	-12,101,848	21,290,801	18,920,432	2,370,369	92,180,926	101,912,405	-9,731,479
Johnson	31,248,850	35,398,634	-4,149,784	48,425,414	44,664,154	3,761,260	79,674,264	80,062,788	-388,524
Laramie	53,626,312	60,043,849	-6,417,537	342,751,418	330,679,063	12,072,355	396,377,730	390,722,912	5,654,818
Lincoln	308,076,450	275,130,473	32,945,977	136,998,339	137,314,142	-315,803	445,074,789	412,444,615	32,630,174
Natrona	192,611,464	169,996,316	22,615,148	224,121,931	214,249,099	9,872,832	416,733,395	384,245,415	32,487,980
Niobrara	20,429,645	22,032,734	-1,603,089	12,846,245	12,279,318	566,927	33,275,890	34,312,052	-1,036,162
Park	175,607,509	203,533,850	-27,926,341	143,574,443	134,369,713	9,204,730	319,181,952	337,903,563	-18,721,611
Platte	91,903,410	90,744,512	1,158,898	34,042,525	31,599,760	2,442,765	125,945,935	122,344,272	3,601,663
Sheridan	12,044,904	11,273,638	771,266	112,544,008	108,038,150	4,505,858	124,588,912	119,311,788	5,277,124
Sublette	286,344,662	187,315,554	99,029,108	90,027,700	87,447,178	2,580,522	376,372,362	274,762,732	101,609,630
Sweetwater	886,552,329	816,063,397	70,488,932	280,929,426	264,847,001	16,082,425	1,167,481,755	1,080,910,398	86,571,357
Teton	9,785,981	7,092,669	2,693,312	369,870,722	333,985,991	35,884,731	379,656,703	341,078,660	38,578,043
Unita	327,904,968	293,395,683	34,509,285	134,963,999	130,771,113	4,192,886	462,868,967	424,166,796	38,702,171
Washakie	50,841,594	58,078,571	-7,236,977	45,403,311	41,312,893	4,090,418	96,244,905	99,391,464	-3,146,559
Weston	36,289,298	41,489,943	-5,200,645	24,858,940	24,280,533	578,407	61,148,238	65,770,476	-4,622,238
Totals	4,629,787,739	4,479,826,916	149,960,823	2,811,683,200	2,666,042,396	145,640,804	7,441,470,939	7,145,869,312	295,601,627

Motor Vehicle and Trailer Valuation			
	1997 Gross Valuation	Gross Valuation As of 7/1/1998	Valuation of Property Omitted on 1997 Omitted Tax Roll
Albany	100,921,453	81,216,696	1,414,621
Big Horn	36,328,820	22,078,343	
Campbell	142,725,069	97,921,016	5,847,171
Carbon	64,249,574	35,102,048	4,383,787
Converse	50,906,888	26,272,606	123,691
Crook	23,520,792	23,078,629	3,280,544
Fremont	116,997,223	69,650,098	263,530,907
Goshen	46,818,713	25,416,839	197,823
Hot Springs	19,989,504	10,898,450	10,841,012
Johnson	33,444,114	39,588,595	833,399
Laramie	256,631,919	144,568,007	490,838
Lincoln	61,368,209	32,542,178	1,334,733
Natrona	225,076,539	122,446,785	983,549
Niobrara	10,088,641	6,732,265	
Park	104,951,136	58,972,798	1,904,888
Platte	35,164,546	21,137,132	24,610
Sheridan	95,020,988	49,246,565	53,902
Sublette	37,527,983	23,307,452	3,834,233
Sweetwater	170,396,905	90,612,199	24,791
Teton	111,840,682	63,076,221	2,560,183
Uinta	73,971,879	39,850,031	40,725,042
Washakie	37,999,316	21,111,408	3,054,307
Weston	27,087,819	25,917,950	267,354
Totals	1,883,028,712	1,130,744,311	345,711,385

County Taxes Levied for the Year 1998

	Airport Operations		Building Fund		Civil Defense		Fair Operation		Fire protection	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany							0.523	78,423		
Big Horn	0.095	12,310					0.660	85,521		
Campbell	0.253	378,301					0.119	177,936	0.788	1,178,265
Carbon							0.256	91,394		
Converse	0.178	51,084							0.871	229,362
Crook							0.571	49,165		
Fremont							0.503	145,358		
Goshen							0.800	56,633		
Hot Springs	0.008	737			0.027	2,489	0.545	50,239		
Johnson							0.628	50,035		
Laramie							0.500	198,189		
Lincoln							0.730	324,905		
Natrona							0.450	187,530		
Niobrara							0.680	22,624		
Park							0.500	159,591		
Platte							0.581	73,175		
Sheridan	0.085	10,590					1.045	130,195		
Sublette	0.088	33,121			0.034	12,797	0.226	85,060	1.000	364,255
Sweetwater	0.095	110,677					1.067	1,245,983		
Teton							0.910	345,488	0.760	205,441
Uinta										
Washakie							0.520	50,047		
Weston							0.736	43,782		
Totals		596,820		-		15,286		3,651,273		1,977,323

County Taxes Levied for the Year 1998

	Other General Fund Levy		Hospital Operation Levy		Library Operation Levy		Museum Operation Levy		Public Assistance and Social Services	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany	9.399	1,409,369			2.078	311,594				
Big Horn	9.556	1,238,241			1.689	218,856				
Campbell	7.365	11,012,591			0.979	1,463,860	0.103	154,012		
Carbon	9.966	3,557,959	0.700	249,907	0.780	278,468	0.124	44,269		
Converse	8.354	2,397,520	1.046	300,192	1.156	331,761				
Crook	8.761	754,351			1.834	157,914	0.834	71,810		
Fremont	9.340	2,699,098			1.569	453,414	0.459	132,643		
Goshen	9.500	672,520			1.700	120,346				
Hot Springs	5.446	502,017	0.542	49,962	1.030	94,946	0.230	21,202		
Johnson	8.288	660,340			2.260	180,064	0.824	65,652		
Laramie	9.500	3,765,588			2.000	792,755				
Lincoln	7.572	3,370,106			1.067	474,895				
Natrona	10.300	4,292,354			1.250	520,917				
Niobrara	9.890	329,095			1.430	47,591				
Park	9.500	3,032,229			1.620	517,075	0.180	57,453		
Platte	8.415	1,059,835	0.876	110,329	2.128	268,013				
Sheridan	7.966	992,475	0.081	10,092	2.823	351,715				
Sublette	6.667	2,509,275			0.674	253,675	0.294	110,653		
Sweetwater	5.839	6,816,879	0.184	215,003	1.826	2,131,378	0.151	176,617		
Teton	5.500	2,088,112			2.700	1,025,073				
Uinta	11.000	5,091,559			1.000	462,869				
Washakie	10.337	994,884	0.353	33,974	0.790	76,033				
Weston	9.340	571,125			1.944	118,872				
Totals		59,817,522		969,459		10,652,084		834,311	-	-

County Taxes Levied for the Year 1998

	Public Health Purposes		Recreation System		Road and Bridge Purpose Levy		Grand Total Under 12-Mill Limit		Total Bond and Interest		Grand Total County Levies	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Albany							12.000	1,799,386			12.000	1,799,386
Big Horn							12.000	1,554,928			12.000	1,554,928
Campbell	0.438	654,924	0.993	1,484,793			11.038	16,504,682			11.038	16,504,682
Carbon			0.174	62,120			12.000	4,284,117			12.000	4,284,117
Converse	0.195	55,963	0.200	57,398			12.000	3,423,280			12.000	3,423,280
Crook							12.000	1,033,240			12.000	1,033,240
Fremont			0.129	37,279			12.000	3,467,792			12.000	3,467,792
Goshen							12.000	849,499			12.000	849,499
Hot Springs	0.701	64,619			3.471	319,960	12.000	1,106,171			12.000	1,106,171
Johnson							12.000	956,091			12.000	956,091
Laramie							12.000	4,756,532			12.000	4,756,532
Lincoln							9.369	4,169,906			9.369	4,169,906
Natrona							12.000	5,000,801			12.000	5,000,801
Niobrara							12.000	399,310			12.000	399,310
Park			0.200	63,836			12.000	3,830,184			12.000	3,830,184
Platte							12.000	1,511,352			12.000	1,511,352
Sheridan							12.000	1,495,067			12.000	1,495,067
Sublette	0.124	46,670	0.390	146,785	1.769	665,803	11.266	4,228,094			11.266	4,228,094
Sweetwater	0.458	534,473	0.290	339,165	2.090	2,439,605	12.000	14,009,780			12.000	14,009,780
Teton							9.870	3,664,114			9.870	3,664,114
Uinta							12.000	5,554,428			12.000	5,554,428
Washakie							12.000	1,154,938	2.939	282,864	14.939	1,437,802
Weston							12.000	733,779			12.000	733,779
Totals		1,356,649		2,191,376		3,425,368		85,487,471		282,864		85,770,335

Municipal Taxes Levied for 1998			
	Total Municipal Taxes Under 8-Mill Limit	Bonds & Interest	Grand Total Municipal Levies
Albany	762,652	-	762,652
Big Horn	137,309	77,534	214,843
Campbell	508,515	-	508,515
Carbon	334,346	50,975	385,321
Converse	188,902	68,446	257,348
Crook	82,519	-	82,519
Fremont	457,802	69,880	527,682
Goshen	172,397	-	172,397
Hot Springs	88,619	-	88,619
Johnson	135,994	-	135,994
Laramie	1,969,705	-	1,969,705
Lincoln	185,680	-	185,680
Natrona	1,384,418	-	1,384,418
Niobrara	39,497	-	39,497
Park	339,314	-	339,314
Platte	136,030	-	136,030
Sheridan	512,053	-	512,053
Sublette	96,937	13,944	110,881
Sweetwater	1,040,131	-	1,040,131
Teton	-	-	-
Uinta	359,648	-	359,648
Washakie	124,812	-	124,812
Weston	81,209	-	81,209
Totals	9,138,489	280,779	9,419,268

Special County District Taxes Levied for the Year 1998							
	Special Weed & Pest Levies		Special County Fire District Taxes	Other Special District Taxes Amount	District Types	District Type Code Key	Total Special District Taxes Amount
	Mills	Amount					
Albany	1.000	149,949	108,772	604,942	A,L,O		863,663
Big Horn	2.000	259,155	244,993	1,599,251	A,C,J,K,L		2,103,399
Campbell	0.268	400,730		5,342,750	A,C,G,H	A - Hospital	5,743,480
Carbon	0.960	342,729		664,608	C,D,F,G,J,K,L	B - Fire	1,007,337
Converse	0.993	284,982		351,972	A,C,L	C - Cemetery	636,954
Crook	2.000	172,206		258,310	A	D - Museum	430,516
Fremont	1.850	534,618	820,434	1,000,571	C,G,J,L	E - Recreation	2,355,623
Goshen	2.000	141,584	147,639	70,603	C,G,L	F - Water Consvr.	359,826
Hot Springs	2.000	184,362	95,820	199,998	C,G	G - Water & Sewer	480,180
Johnson	2.000	159,348	117,152	544,334	A,C,K,L	H - Imprmnt & Srvc	820,834
Laramie	1.000	396,378	460,406	441,472	G,H,J,L,O	I - Weed & Pest	1,298,256
Lincoln	1.000	445,075	236,940	2,661,170	A,C,H	J - Solid Waste Disp.	3,343,185
Natrona	1.000	416,733	731,043	250,039	G,O	K - Rural Health Care	1,397,815
Niobrara	2.000	66,552	85,017	232,931	A,L	L - Conservation	384,500
Park	0.541	172,677	884,993	1,917,297	A,C,L	M - Sanitary & Imprv.	2,974,967
Platte	2.000	251,892	207,190	131,757	C,L	N - Flood Control	590,839
Sheridan	2.000	249,178	100,267	-		O - Downtown Dev.	349,445
Sublette	0.277	104,255		949,570	C,H,K		1,053,825
Sweetwater	0.415	484,505	575,089	2,720,640	A,C,G,J		3,780,234
Teton	0.925	351,182	58,688	1,433,095	A,G,H		1,842,965
Uinta	0.350	162,004	919,408	275,141	C,F,G,L		1,356,553
Washakie	2.000	192,490	263,874	336,169	C,G,J,L		792,533
Weston	1.939	118,566	152,991	103,012	D,J,L		374,569
Totals		6,041,150	6,210,716	22,089,632			34,341,498

Levies for K-12 Education

6 - Mill Mandatory County School Levy	25 - Mill Mandatory Levy	Additional Operating Levy	Capital Facility Repair Levy	Boards of Cooperative Education	Vocational & Adult Education	Building Fund	Recreation	Bonds & Interest	Grand Total K - 12 Education
899,693	3,748,721							599,795	7,047,595
777,464	3,239,432			37,153			129,577	402,762	6,141,316
8,971,561	37,381,504			747,630	747,630			1,794,312	67,585,759
2,142,058	8,925,243			265,071			357,009	910,191	16,883,689
1,721,944	7,174,765			286,990			286,990		12,914,576
516,620	2,152,583			86,103				516,620	4,305,166
1,733,896	7,224,566			18,161			279,396	879,322	13,603,133
424,749	1,769,790			35,161			70,322	2,132	3,151,653
553,086	2,304,523			46,090			92,181	696,519	4,798,570
478,046	1,991,857								3,425,994
2,378,266	9,909,443							1,406,709	18,450,951
2,670,449	11,126,870			181,922			329,753	1,782,669	21,432,560
2,500,400	10,418,335			208,367				1,666,934	19,794,837
199,655	831,897								1,430,863
1,915,092	7,979,550			44,737			319,183	1,217,590	15,306,335
755,676	3,148,648			62,973			125,945	363,391	5,967,984
747,533	3,114,723						100,383	343,652	5,801,358
2,258,234	9,409,309			188,186		117,551	70,635	1,314,756	17,875,139
7,004,891	29,187,044			611,151			38,922	3,174,320	54,026,109
2,277,940	9,491,418			189,828				1,245,274	17,760,340
2,777,214	11,571,723			580,979			462,869	7,284,163	28,231,376
577,469	2,406,122						77,560	487,778	4,703,868
366,889	1,528,706			23,605			47,210	350,736	3,050,925
44,648,825	186,036,772	-	-	3,614,107	747,630	117,551	2,787,935	26,439,625	353,690,096

Levies for Community Colleges

	Community College Operating (4-Mills)	Community College Operating (up to 1 mill Board appvd)	Community College BOCES (.5 Mills)	Community College Operating (up to 5 Mills voter apprvd)	Community College Bonds & Interest	Grand Total Community Colleges
Albany						
Big Horn						
Campbell						
Carbon						
Converse						
Crook						
Fremont	1,155,931	288,983	144,491		662,925	2,252,330
Goshen	283,166	70,792	35,396			389,354
Hot Springs						-
Johnson						-
Laramie	1,585,511	396,378				1,981,889
Lincoln						-
Natrona	1,666,933	416,733	208,367		520,917	2,812,950
Niobrara						-
Park	1,276,728	319,182			1,019,786	2,615,696
Platte						-
Sheridan	498,356	124,589	62,294			685,239
Sublette						-
Sweetwater	4,669,927	1,167,481			755,361	6,592,769
Teton						-
Uinta						-
Washakie						-
Weston						-
Totals	11,136,552	2,784,138	450,548	-	2,958,989	17,330,227

Grand Total All Taxes Levied

	Grand Total County Levies		Grand Total Municipal	Total Special District Taxes	Grand Total All	State General Fund	Grand Total all Taxes	Average Mill Levy
	Mills	Amount	Levies	Education	Levied			
Albany	12.000	1,799,386	762,652	863,663	7,047,595	None	10,473,296	69.846
Big Horn	12.000	1,554,928	214,843	2,103,399	6,141,316	None	10,014,486	77.286
Campbell	11.038	16,504,682	508,515	5,743,480	67,585,759	None	90,342,436	60.419
Carbon	12.000	4,284,117	385,321	1,007,337	16,883,689	None	22,560,464	63.193
Converse	12.000	3,423,280	257,348	636,954	12,914,576	None	17,232,158	60.044
Crook	12.000	1,033,240	82,519	430,516	4,305,166	None	5,851,441	67.958
Fremont	12.000	3,467,792	527,682	2,355,623	15,855,463	None	22,206,560	76.844
Goshen	12.000	849,499	172,397	359,826	3,541,007	None	4,922,729	69.538
Hot Springs	12.000	1,106,171	88,619	480,180	4,798,570	None	6,473,540	70.226
Johnson	12.000	956,091	135,994	820,834	3,425,994	None	5,338,913	67.009
Laramie	12.000	4,756,532	1,969,705	1,298,256	20,432,840	None	28,457,333	71.793
Lincoln	9.369	4,169,906	185,680	3,343,185	21,432,560	None	29,131,331	65.453
Natrona	12.000	5,000,801	1,384,419	1,397,815	22,607,787	None	30,390,822	72.926
Niobrara	12.000	399,310	39,497	384,500	1,430,863	None	2,254,170	67.742
Park	12.000	3,830,184	339,314	2,974,967	17,922,031	None	25,066,496	78.534
Platte	12.000	1,511,352	136,030	590,839	5,967,984	None	8,206,205	65.157
Sheridan	12.000	1,495,067	512,053	349,445	6,486,597	None	8,843,162	70.979
Sublette	11.266	4,228,094	110,881	1,053,825	17,875,139	None	23,267,939	61.822
Sweetwater	12.000	14,009,780	1,040,131	3,780,234	60,618,878	None	79,449,023	68.052
Teton	9.870	3,664,114	-	1,842,965	17,760,340	None	23,267,419	61.285
Uinta	12.000	5,554,428	359,648	1,356,553	28,231,376	None	35,502,005	76.700
Washakie	14.939	1,437,802	124,812	792,533	4,703,868	None	7,059,015	73.344
Weston	12.000	733,779	81,209	374,569	3,050,925	None	4,240,482	69.348
Totals		85,770,335	9,419,269	34,341,498	371,020,323		500,551,425	67.265
% of Taxes		17.14%	1.88%	6.86%	74.12%			

Property Tax Comparison, all Taxes Levied

	1997 Property Taxes	1998 Property Taxes	\$ Increase or Decrease	% Increase or Decrease
Albany	\$ 10,249,690	\$ 10,473,296	\$ 223,606	2.18%
Big Horn	10,329,048	10,014,486	(314,562)	-3.05%
Campbell	98,404,358	90,342,436	(8,061,922)	-8.19%
Carbon	22,389,779	22,560,464	170,685	0.76%
Converse	18,346,285	17,232,158	(1,114,127)	-6.07%
Crook	6,397,435	5,851,441	(545,994)	-8.53%
Fremont	21,984,634	22,206,560	221,926	1.01%
Goshen	5,029,912	4,922,729	(107,183)	-2.13%
Hot Springs	7,496,902	6,473,540	(1,023,362)	-13.65%
Johnson	5,806,899	5,338,913	(467,986)	-8.06%
Laramie	30,455,725	28,457,333	(1,998,392)	-6.56%
Lincoln	28,540,175	29,131,331	591,156	2.07%
Natrona	29,619,638	30,390,822	771,184	2.60%
Niobrara	2,306,706	2,254,170	(52,536)	-2.28%
Park	28,011,228	25,066,496	(2,944,732)	-10.51%
Platte	8,802,213	8,206,205	(596,008)	-6.77%
Sheridan	9,101,603	8,843,162	(258,441)	-2.84%
Sublette	18,455,633	23,267,939	4,812,306	26.07%
Sweetwater	79,073,862	79,449,023	375,161	0.47%
Teton	23,006,751	23,267,419	260,668	1.13%
Uinta	33,038,951	35,502,005	2,463,054	7.46%
Washakie	7,309,950	7,059,015	(250,935)	-3.43%
Weston	4,895,138	4,240,482	(654,656)	-13.37%
Totals	\$ 509,052,515	\$ 500,551,425	\$ (8,501,090)	-1.67%

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1998

	MUNICIPAL VALUATION	STATE MILL LEVY	SCHOOL TAX LEVY INCLUDING FOUNDATION PROGRAM								TOTAL TAX LEVY		
			COUNTY TAX LEVY			MUNICIPAL TAX LEVY				Mills	Amount	Mills	Amount
			Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Afton	7,420,127	None	13.369	A,I	99,200	47.801	354,689	8.000	59,361	69.170	513,250		
Albin	391,478	None	19.500	B,I,J,L	7,634	56.800	22,236	5.000	1,957	81.300	31,827		
Alpine	3,651,054	None	13.869	A,C,I	50,636	47.801	174,524	8.000	29,208	69.670	254,368		
Baggs	718,291	None	16.240	C,D,F,I,J,L	11,665	45.000	32,323	13.580	9,754	74.820	53,742		
Bairoil	18,945,486	None	13.745	I,J	260,406	50.357	954,038	8.000	151,564	72.102	1,366,008		
Bar Nunn	1,711,414	None	13.000	I	22,248	54.250	92,844	8.000	13,691	75.250	128,783		
Basin	3,476,472	None	22.500	A,I,K,L	78,221	44.000	152,965	23.649	82,215	90.149	313,401		
Big Piney	1,387,861	None	12.935	C,I,K	17,952	48.815	67,748	8.000	11,103	69.750	96,803		
Buffalo	16,263,630	None	20.832	A,C,I,K,L	338,804	43.000	699,336	8.000	130,109	71.832	1,168,249		
Burlington	448,145	None	26.500	A,B,C,I,L	11,876	44.000	19,718	5.000	2,241	75.500	33,835		
Burns	927,228	None	19.500	B,I,J,L	18,081	56.800	52,667	5.000	4,636	81.300	75,384		
Byron	890,715	None	29.204	A,C,I,J,L	26,012	44.000	39,191	8.000	7,126	81.204	72,329		
Casper	157,157,363	None	13.000	I	2,043,046	54.250	8,525,787	8.000	1,257,259	75.250	11,826,092		
Casper (DDA)	5,185,562	None	29.000	I,O	150,381	54.250	281,317	8.000	41,485	91.250	473,183		
Cheyenne	235,306,107	None	13.500	I,L	3,176,632	51.040	12,010,024	8.000	1,882,449	72.540	17,069,105		
Cheyenne (DDA)	7,602,937	None	23.500	I,L,O	178,669	51.040	388,054	8.000	60,823	82.540	627,546		
Chuquwater	776,824	None	20.000	B,C,I,L	15,536	46.838	36,385	8.000	6,215	74.838	58,136		
Clearmont	289,562	None	14.000	I	4,054	59.500	17,229	8.000	2,316	81.500	23,599		
Cody	48,827,720	None	20.079	A,B,C,I	980,412	58.995	2,880,591	5.000	244,139	84.074	4,105,142		
Cokeville	1,062,944	None	14.791	B,C,I	15,722	47.801	50,810	5.000	5,315	67.592	71,847		
Cowley	1,088,826	None	27.143	A,C,I,L	29,554	44.000	47,908	29.244	31,842	100.387	109,304		
Dayton	1,910,305	None	14.000	I	26,744	52.500	100,291	8.000	15,282	74.500	142,317		
Deaver	382,164	None	26.358	A,C,I,L	10,073	44.000	16,815	8.000	3,057	78.358	29,945		
Diamondville	1,578,018	None	17.421	A,B,C,I	27,491	48.100	75,903	7.423	11,714	72.944	115,108		
Dixon	130,946	None	19.180	C,D,F,I,J,L	2,512	45.000	5,893	8.000	1,048	72.180	9,453		
Douglas	16,775,957	None	12.302	I,L	206,378	45.000	754,918	12.080	202,654	69.382	1,163,950		
Dubois	6,239,125	None	18.356	C,I,J,L	114,525	56.222	350,776	10.439	65,130	85.017	530,431		
E. Thermopolis	668,734	None	16.001	C,I	10,700	52.056	34,812	8.000	5,350	76.057	50,862		
Edgerton	238,273	None	13.000	I	3,098	54.250	12,926	8.000	1,906	75.250	17,930		
Elk Mountain	429,838	None	13.960	I,L	6,001	53.900	23,168	8.000	3,439	75.860	32,608		
Encampment	1,556,122	None	13.960	I,L	21,723	53.900	83,875	8.000	12,449	75.860	118,047		
Evanston	36,581,533	None	12.650	I,L	462,756	62.980	2,303,905	8.000	292,652	83.630	3,059,313		
Evansville	3,206,434	None	24.500	G,I	78,558	54.250	173,949	8.000	25,651	86.750	278,158		
Frannie (B/H)	237,822	None	26.358	A,C,I,L	6,269	44.000	10,464	8.000	1,903	78.358	18,636		
Frannie (Park)	83,723	None	23.878	A,C,I	1,999	52.195	4,370	8.000	670	84.073	7,039		
Ft. Laramie	577,548	None	15.746	C,I,L	9,094	50.000	28,877	8.000	4,620	73.746	42,591		
Gillette	64,079,215	None	14.770	A,C,I	946,450	45.200	2,896,381	7.212	462,139	67.182	4,304,970		
Gillette (Heritage)	1,923,817	None	22.770	A,C,G,I	43,805	45.200	86,957	7.212	13,875	75.182	144,637		
Gillette (Sunburst)	1,428,927	None	19.249	A,C,G,I	27,505	45.200	64,588	7.212	10,305	71.661	102,398		
Glendo	701,889	None	15.000	I,L	10,528	46.838	32,875	8.000	5,615	69.838	49,018		

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1998

	MUNICIPAL VALUATION	STATE MILL LEVY	SCHOOL TAX LEVY INCLUDING FOUNDATION PROGRAM								TOTAL TAX LEVY	
			COUNTY TAX LEVY		MUNICIPAL TAX LEVY				Mills	Amount	Mills	Amount
			Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills
Glenrock	5,814,708	None	16.302	A,C,I,L	94,791	45.000	261,662	8.000	46,518	69.302	402,971	
Granger	465,452	None	15.415	A,I	7,175	54.801	25,507	8.000	3,724	78.216	36,406	
Greybull	5,109,747	None	25.500	A,C,I,K,L	130,299	50.200	256,509	8.000	40,878	83.700	427,686	
Green River	38,594,770	None	15.415	A,I	594,938	54.801	2,115,032	8.000	308,758	78.216	3,018,728	
Guernsey	3,530,938	None	15.000	I,L	52,964	52.197	184,304	8.000	28,248	75.197	265,516	
Hanna	2,412,129	None	13.960	I,L	33,673	53.900	130,014	9.440	22,770	77.300	186,457	
Hartville	146,216	None	15.000	I,L	2,193	52.197	7,632	8.000	1,170	75.197	10,995	
Hudson	952,295	None	17.850	I,J,L	16,998	54.591	51,987	8.000	7,618	80.441	76,603	
Hulett	2,239,828	None	17.000	A,I	38,077	50.000	111,991	8.000	17,919	75.000	167,987	
Jackson	89,777,763	None	13.035	A,I	1,170,253	46.780	4,199,804	-	-	59.815	5,370,057	
Kaycee	735,596	None	20.832	A,C,I,K,L	15,324	43.000	31,631	8.000	5,885	71.832	52,840	
Kemmerer	7,040,809	None	17.421	A,B,C,I	122,658	48.100	338,663	7.423	52,264	72.944	513,585	
Kirby	174,690	None	16.001	C,I	2,795	52.056	9,094	-	-	68.057	11,889	
LaBarge	2,402,902	None	16.844	A,C,I	40,474	48.815	117,298	8.000	19,223	73.659	176,995	
LaGrange	424,326	None	16.480	C,I,L	6,993	50.000	21,216	8.000	3,395	74.480	31,604	
Lander	25,943,666	None	17.850	I,J,L	463,094	54.591	1,416,291	10.107	262,212	82.548	2,141,597	
Laramie	91,426,390	None	16.440	A,I,L	1,503,050	47.000	4,297,040	8.000	731,411	71.440	6,531,501	
Laramie (DDA)	2,970,608	None	46.440	A,I,L,O	137,955	47.000	139,619	8.000	23,765	101.440	301,339	
Lingle	1,653,602	None	14.760	I,L	24,407	50.000	82,680	8.000	13,229	72.760	120,316	
Lost Springs	45,977	None	12.302	I,L	566	45.000	2,069	-	-	57.302	2,635	
Lovell	5,428,837	None	27.143	A,C,I,L	147,355	49.263	267,441	8.000	43,431	84.406	458,227	
Lusk	4,688,334	None	21.000	A,I,L	98,455	43.000	201,598	8.000	37,507	72.000	337,560	
Lyman	4,417,152	None	13.650	F,I,L	60,294	55.500	245,152	8.000	35,337	77.150	340,783	
Manderson	268,720	None	22.500	A,I,K,L	6,046	44.000	11,824	8.000	2,150	74.500	20,020	
Manville	248,695	None	21.000	A,I,L	5,223	43.000	10,694	8.000	1,990	72.000	17,907	
Marbleton	1,998,921	None	12.935	C,I,K	25,856	48.815	97,577	14.976	29,935	76.726	153,368	
Medicine Bow	590,523	None	15.960	I,K,L	9,425	53.900	31,829	8.000	4,724	77.860	45,978	
Meeteetse	1,077,720	None	18.504	A,B,C,I,L	19,942	52.195	56,252	6.482	6,986	77.181	83,180	
Midwest	389,187	None	13.000	I	5,059	54.250	21,113	8.000	3,113	75.250	29,285	
Mills	5,164,212	None	13.000	I	67,135	54.250	280,159	8.000	41,314	75.250	388,608	
Moorcroft	2,815,652	None	17.000	A,I	47,866	50.000	140,783	8.000	22,525	75.000	211,174	
Mountain View	3,957,382	None	16.650	C,F,I,L	65,890	53.500	211,720	8.000	31,659	78.150	309,269	
Newcastle	7,974,651	None	15.580	D,I,L	124,245	49.614	395,654	8.000	63,797	73.194	583,696	
Opal	187,209	None	17.421	A,B,C,I	3,261	48.100	9,005	7.423	1,390	72.944	13,656	
Pavillion	376,556	None	16.850	I,J	6,345	56.669	21,339	8.000	3,012	81.519	30,696	
Pine Bluffs	3,967,992	None	19.500	B,I,J,L	77,376	56.800	225,382	5.000	19,840	81.300	322,598	
Pine Haven	993,404	None	17.000	A,I	16,888	50.000	49,670	8.000	7,947	75.000	74,505	
Pinedale	8,730,419	None	13.143	C,I,K	114,744	46.699	407,702	8.000	69,843	67.842	592,289	
Powell	17,503,731	None	26.094	A,B,C,I	456,742	52.695	922,359	5.000	87,519	83.789	1,466,620	
Ranchester	1,767,707	None	14.000	I	24,748	52.500	92,805	8.000	14,142	74.500	131,695	

CITY AND TOWN ASSESSED VALUATION AND TAXES LEVIED FOR THE YEAR 1998

	MUNICIPAL VALUATION	STATE MILL LEVY	SCHOOL TAX LEVY INCLUDING FOUNDATION PROGRAM								
			COUNTY TAX LEVY			MUNICIPAL TAX LEVY		TOTAL TAX LEVY			
			Mills	Special Dist.	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Rawlins	21,747,190	None	13.960	I,L	303,591	45.000	978,624	10.000	217,472	68.960	1,499,687
Riverside	249,927	None	13.960	I,L	3,489	53.900	13,471	8.000	1,999	75.860	18,959
Riverton	35,696,902	None	20.996	B,I,J	749,492	51.794	1,848,885	5.000	178,485	77.790	2,776,862
Rock River	934,535	None	16.440	A,I,L	15,364	47.000	43,923	8.000	7,476	71.440	66,763
Rock Sprng	70,359,116	None	14.638	I,J	1,029,917	49.147	3,457,939	8.000	562,873	71.785	5,050,729
Rolling Hills	1,021,992	None	16.302	A,C,I,L	16,661	45.000	45,990	8.000	8,176	69.302	70,827
S. Superior	386,242	None	14.638	I,J	5,654	49.147	18,983	8.000	3,090	71.785	27,727
Saratoga	7,154,257	None	16.960	C,I,L	121,336	53.900	385,614	8.000	57,234	78.860	564,184
Sheridan	60,039,174	None	14.000	I	840,548	51.500	3,092,017	8.000	480,313	73.500	4,412,878
Shoshoni	1,403,142	None	16.950	C,I,J	23,783	56.389	79,122	8.000	11,225	81.339	114,130
Sinclair	6,803,950	None	13.960	I,L	94,983	45.000	306,178	8.000	54,432	66.960	455,593
Sundance	4,266,023	None	17.000	A,I	72,522	50.000	213,301	8.000	34,128	75.000	319,951
Ten Sleep	931,002	None	20.636	C,I,J,L	19,212	43.000	40,033	8.000	7,448	71.636	66,693
Thayne	900,584	None	14.869	A,C,I	13,391	47.801	43,049	8.000	7,205	70.670	63,645
Thermopolis	10,408,587	None	16.001	C,I	166,548	52.056	541,829	8.000	83,269	76.057	791,646
Torrington	18,589,785	None	14.600	I,L	271,411	50.000	929,489	8.000	148,718	72.600	1,349,618
Upton	2,176,558	None	15.580	D,I,L	33,911	50.842	110,661	8.000	17,412	74.422	161,984
Van Tassell	33,626	None	24.000	A,B,I,L	807	43.000	1,446	-	-	67.000	2,253
Wamsutter	1,265,211	None	13.745	I,J	17,390	49.147	62,181	8.000	10,122	70.892	89,693
Wheatland	11,847,805	None	15.000	I,L	177,717	46.838	554,927	8.000	94,782	69.838	827,426
Worland	23,472,841	None	23.439	B,I,J,L	550,180	50.289	1,180,426	5.000	117,364	78.728	1,847,970
Wright	3,077,605	None	22.770	A,C,G,I	70,077	45.200	139,108	7.212	22,196	75.182	231,381
Yoder	304,356	None	14.860	I,L	4,523	50.000	15,218	8.000	2,435	72.860	22,176
Totals	1,289,739,962		17.794		19,997,029	49.921	65,564,642	7.962	9,419,269	75.677	94,980,940

SPECIAL DISTRICTS:

- | | | |
|----------------|---------------------------|----------------------------|
| A - Hospital | F - Water Conservancy | K - Rural Health Care |
| B - Fire | G - Water & Sewer | L - Conservation |
| C - Cemetery | H - Improvement & Service | M - Sanitary & Improvement |
| D - Museum | I - Weed & Pest | N - Flood Control |
| E - Recreation | J - Solid Waste Disposal | O - Downtown Development |

Private Railroad Cars - 1998
Valuation and Taxes

	VALUATION	TAXES
Albany	2,310,552	161,700
Big Horn	602,354	42,154
Campbell	1,776,956	124,356
Carbon	2,371,744	165,983
Converse	2,202,233	154,118
Crook	190,226	13,312
Fremont	381,571	26,703
Goshen	1,819,220	127,315
Hot Springs	241,339	16,889
Johnson	-	-
Laramie	3,359,646	235,119
Lincoln	1,178,623	82,484
Natrona	674,018	47,169
Niobrara	740,080	51,793
Park	378,952	26,520
Platte	876,946	61,371
Sheridan	857,343	59,999
Sublette	-	-
Sweetwater	3,932,387	275,202
Teton	-	-
Uinta	1,746,553	122,230
Washakie	221,339	15,490
Weston	885,913	61,998
Total	26,747,995	1,871,905

Miscellaneous Tax Information for the Year 1998	
Total Taxable Valuation of the State	7,441,470,939
Total Taxes Levied Collectible	500,551,425
Average Tax Levy for All Purposes (Not including Municipal Levies)	66.001%
Average Tax Levy for Municipalities (All Purposes)	73.643%
State Tax Levy (General Fund)	None
Foundation Program Fund Levy	12.000
County Tax Levy (Average)	11.526
Special District Tax Levy (Average)	4.616
School Tax Levy (Average)	37.858
Municipal Tax Levy (Average)	7.303
Proportion of State Taxes to Total Taxes	0.000%
Proportion of County Taxes to Total Taxes	17.135%
Proportion of Special District Taxes to Total Taxes	6.862%
Proportion of School District Taxes to Total Taxes	74.121%
Proportion of Municipal Taxes to Total Taxes	1.882%
TOTAL	100.000%
Taxes Under State Control (General Fund)	0.000%
Taxes Under Local Control	82.161%
Foundation Program Fund	17.839%
TOTAL	100.000%

Proportionate Taxable Valuation of Various Classes of Property for the Tax Year 1998

1. Residential Lands and Improvements	19.916%
2. Natural Gas Production	19.244%
3. Coal Production	15.707%
4. Oil Production	14.707%
5. Industrial and Manufacturing Property	8.863%
6. Commercial Lands and Improvements	5.052%
7. Trona Production	3.481%
8. Electric/Gas-Privately Owned	2.548%
9. Agricultural Lands	1.871%
10. Railroads	1.721%
11. Commercial Personal Property	1.518%
12. Electric-Cooperatives	1.376%
13. Natural Gas Pipelines	0.927%
14. Major Telecommunications	0.674%
15. Liquid Pipelines	0.640%
16. Residential Personal Property	0.564%
17. Bentonite Production	0.336%
18. Rural Telecommunications	0.242%
19. Uranium Production	0.228%
20. All Other Minerals	0.147%
21. Sand and Gravel Production	0.140%
22. Electric-Municipal	0.047%
23. Airlines	0.047%
24. Radio-Telephones	0.004%
TOTAL	100.000%

Proportion of all Taxes Contributed by Each County for the Year - 1998		
1.	Campbell	18.048%
2.	Sweetwater	15.872%
3.	Uinta	7.092%
4.	Natrona	6.071%
5.	Lincoln	5.820%
6.	Laramie	5.685%
7.	Park	5.010%
8.	Sublette	4.649%
9.	Teton	4.648%
10.	Carbon	4.507%
11.	Fremont	4.436%
12.	Converse	3.443%
13.	Albany	2.092%
14.	Big Horn	2.001%
15.	Sheridan	1.767%
16.	Platte	1.639%
17.	Washakie	1.410%
18.	Hot Springs	1.293%
19.	Crook	1.169%
20.	Johnson	1.067%
21.	Goshen	0.983%
22.	Weston	0.847%
23.	Niobrara	0.451%
TOTAL		100.000%

Proportion of Taxable Valuation Contributed by Each County for the Year - 1998		
1.	Campbell	20.094%
2.	Sweetwater	15.689%
3.	Uinta	6.220%
4.	Lincoln	5.981%
5.	Natrona	5.600%
6.	Laramie	5.327%
7.	Teton	5.102%
8.	Sublette	5.058%
9.	Carbon	4.798%
10.	Park	4.289%
11.	Fremont	3.883%
12.	Converse	3.857%
13.	Albany	2.015%
14.	Big Horn	1.741%
15.	Platte	1.692%
16.	Sheridan	1.674%
17.	Washakie	1.293%
18.	Hot Springs	1.239%
19.	Crook	1.157%
20.	Johnson	1.071%
21.	Goshen	0.951%
22.	Weston	0.822%
23.	Niobrara	0.447%
TOTAL		100.00%

Veterans Exemption Valuations and Benefits Granted for the Year 1998

	Real - Personal Property		Motor Vehicle and Trailer		Total Tax Benefit Granted
	Valuation	Taxes	Valuation	Taxes	
Albany	863,046	60,804.16	326,484	9,776.26	70,580.42
Big Horn	240,966	20,009.56	166,193	4,985.79	24,995.35
Campbell	386,347	25,088.51	561,066	16,831.98	41,920.49
Carbon	218,192	15,338.42	181,765	5,452.95	20,791.37
Converse	322,523	21,426.00	121,741	3,652.00	25,078.00
Crook	204,666	14,670.32	126,008	3,772.42	18,442.74
Fremont	820,297	64,482.27	448,376	13,451.28	77,933.55
Goshen	418,306	29,725.76	213,070	6,392.10	36,117.86
Hot Springs	275,479	20,687.49	89,234	2,707.03	23,394.52
Johnson	337,283	23,573.95	147,365	4,420.95	27,994.90
Laramie	3,410,941	244,955.99	584,271	17,528.13	262,484.12
Lincoln	301,449	20,014.82	69,442	2,083.26	22,098.08
Natrona	1,869,448	139,597.58	733,137	21,994.11	161,591.69
Niobrara	75,965	5,377.48	35,962	1,078.86	6,456.34
Park	459,043	37,563.96	238,557	7,156.71	44,720.67
Platte	356,062	24,401.97	125,223	3,756.69	28,158.66
Sheridan	871,912	62,519.77	305,179	9,155.37	71,675.14
Sublette	241,663	15,407.33	45,542	1,366.24	16,773.57
Sweetwater	546,273	40,227.98	282,395	8,471.85	48,699.83
Teton	346,652	20,992.55	148,974	4,469.22	25,461.77
Uinta	276,574	22,052.98	176,562	5,301.64	27,354.62
Washakie	230,733	17,831.05	97,605	2,928.15	20,759.20
Weston	255,027	18,349.43	141,673	4,250.19	22,599.62
Totals	13,328,847	965,099.33	5,365,824	160,983.18	1,126,082.51

Year	Wyoming State Mill Levies 1948-1998	Wyoming Taxable Valuation 1948-1998
1948	2.0 Mills	473,634,188
1949	2.0 Mills	569,622,989
1950	1.5 Mills	569,839,878
1951	1.5 Mills	614,276,404
1952	1.5 Mills	663,646,878
1953	1.5 Mills	678,024,017
1954	1.5 Mills	727,785,042
1955	1.5 Mills	768,622,575
1956	1.5 Mills	800,699,925
1957	1.5 Mills	829,645,683
1958	1.0 Mills	880,619,828
1959	1.0 Mills	915,793,603
1960	1.0 Mills	963,565,481
1961	1.0 Mills	1,010,061,420
1962	1.0 Mills	1,046,266,060
1963	1.0 Mills	1,089,966,805
1964	1.0 Mills	1,122,980,309
1965	1.0 Mills	1,148,549,913
1966	1.0 Mills	1,168,236,819
1967	2.5 Mills	1,170,865,252
1968	2.0 Mills	1,181,169,448
1969	1.5 Mills	1,236,958,572
1970	None	1,317,876,063
1971	None	1,384,453,940
1972	None	1,435,955,661
1973	None	1,486,086,553
1974	None	1,708,945,746

Year	Wyoming State Mill Levies 1948-1998	Wyoming Taxable Valuation 1948-1998
1975	None	2,168,456,373
1976	None	2,489,382,482
1977	None	2,804,216,938
1978	None	3,251,778,281
1979	None	3,702,626,530
1980	None	4,515,133,799
1981	None	6,176,290,777
1982	None	8,107,583,148
1983	None	7,936,540,710
1984	None	7,945,490,912
1985	None	8,389,156,815
1986	None	7,830,714,977
1987	None	5,972,690,122
1988	None	5,894,142,398
1989	None	5,729,686,356
1990	None	6,074,431,051
1991	None	6,386,986,980
1992	None	6,053,341,898
1993	None	6,175,049,894
1994	None	6,291,213,307
1995	None	6,231,754,659
1996	None	6,423,400,855
1997	None	7,145,869,312
1998	None	7,441,470,939

Wyoming Ad Valorem Taxes Levied 1953 - 1998

Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1953	1,017,035	6,212,424	180,146	15,633,392	2,080,438	25,123,435
1954	1,091,678	6,263,289	125,514	17,125,928	2,083,435	26,689,844
1955	1,152,934	7,005,730	267,437	18,492,271	2,305,312	29,223,684
1956	1,201,050	7,142,025	260,686	19,664,493	2,293,841	30,562,095
1957	1,244,468	7,492,106	415,860	21,519,680	2,623,381	33,295,495
1958	880,620	8,015,636	393,474	23,289,675	2,594,398	35,173,803
1959	915,793	8,726,304	397,477	26,250,551	2,583,799	38,873,924
1960	963,565	8,701,557	466,177	29,049,040	2,629,283	41,809,622
1961	1,010,061	9,270,241	601,768	30,835,400	2,715,469	44,432,939
1962	1,046,266	9,756,625	715,285	33,085,830	2,814,471	47,418,477
1963	1,089,965	10,638,530	677,799	34,673,718	3,103,325	50,183,337
1964	1,122,981	10,706,769	890,314	37,204,421	3,232,129	53,156,614
1965	1,148,551	11,442,079	995,317	38,758,869	3,178,283	55,523,099
1966	1,168,237	11,280,975	919,192	40,862,467	3,151,311	57,382,182
1967	2,927,163	11,734,782	1,131,159	45,538,786	3,552,116	64,884,006
1968	2,362,337	11,692,107	1,253,249	49,641,718	3,173,887	68,123,298
1969	1,855,438	12,629,357	1,415,164	55,067,293	3,303,065	74,270,317
1970	None	13,397,336	1,724,859	59,892,482	3,258,763	78,273,440
1971	None	14,044,345	1,861,143	64,595,494	3,317,388	83,818,370
1972	None	15,071,008	2,147,068	68,297,268	3,277,412	88,792,756
1973	None	15,788,644	2,032,623	72,787,731	3,141,527	93,750,525
1974	None	19,338,778	2,510,767	81,817,966	3,270,915	106,938,426
1975	None	24,091,368	3,441,977	99,969,410	3,580,135	131,082,890
1976	None	28,578,062	4,208,939	119,694,563	4,199,200	156,680,764
1977	None	31,142,489	5,932,108	141,919,850	4,202,155	183,196,602
1978	None	36,504,254	9,101,004	164,859,368	4,286,034	214,750,660
1979	None	43,193,181	10,544,591	190,363,624	4,683,895	248,785,291
1980	None	52,070,694	11,159,036	230,012,808	5,172,668	298,415,206
1981	None	74,155,321	16,290,741	302,100,366	5,474,432	398,020,860
1982	None	86,927,788	29,043,552	402,913,443	5,947,945	524,832,728
1983	None	100,771,128	33,984,592	401,729,274	7,098,004	543,582,998
1984	None	98,489,102	29,182,520	408,208,573	7,779,672	543,659,867

Wyoming Ad Valorem Taxes Levied 1953 - 1998						
Year	State Taxes	County Taxes	Special District Taxes	School Taxes	Municipal Taxes	Total Taxes
1985	None	99,014,833	26,029,742	432,913,694	7,781,788	565,740,057
1986	None	90,475,805	26,918,582	393,019,128	7,314,143	517,727,658
1987	None	69,150,015	21,700,678	313,750,651	7,105,598	411,706,942
1988	None	69,347,458	21,379,719	299,969,575	7,000,142	397,696,894
1989	None	67,172,304	21,957,619	292,195,376	6,665,561	387,990,860
1990	None	70,515,290	23,784,102	311,307,983	6,406,611	412,013,986
1991	None	74,859,655	25,129,359	327,879,835	6,080,154	433,949,003
1992	None	71,104,002	24,251,778	316,839,399	6,538,323	418,733,502
1993	None	72,301,589	25,872,018	322,906,471	6,543,642	427,623,720
1994	None	73,153,872	27,243,243	329,056,864	7,190,362	436,644,341
1995	None	72,148,611	28,305,367	321,800,863	7,752,612	430,007,453
1996	None	74,296,778	30,137,947	337,317,088	8,258,930	450,010,743
1997	None	82,396,282	32,582,131	385,112,032	8,962,070	509,052,515
1998	None	85,770,335	34,341,498	371,020,323	9,419,269	500,551,425

Expenditure of Property Tax Dollars 1998		
CITY	School	69.03%
	County	21.05%
	Municipal	9.92%
	State	0.00%
		100.00%
COUNTY	School	75.54%
	County	17.47%
	Special District	6.99%
	State	0.00%
		100.00%
Beneficiaries of Property Tax Collections 1998		
	School	56.28%
	County	17.14%
	Foundation Program	17.84%
	Special Districts	6.86%
	Municipalities	1.88%
	State	0.00%
		100.00%

County Valuations and Classification 1998					
	Class	Gross Valuation Real & Personal Property	Gross Valuation Motor Vehicles as of July 1, 1998	Private Railroad Car Valuations	Total Gross Valuation
Albany	First	149,948,849	81,216,696	2,310,552	233,476,097
Big Horn	First	129,577,299	22,078,343	602,354	152,257,996
Campbell	First	1,495,260,165	97,921,016	1,776,956	1,594,958,137
Carbon	First	357,009,725	35,102,048	2,371,744	394,483,517
Converse	First	286,990,621	26,272,606	2,202,233	315,465,460
Crook	First	86,103,328	23,078,629	190,226	109,372,183
Fremont	First	288,982,662	69,650,098	381,571	359,014,331
Goshen	First	70,791,567	25,416,839	1,819,220	98,027,626
Hot Springs	First	92,180,926	10,898,450	241,339	103,320,715
Johnson	First	79,674,264	39,588,595		119,262,859
Laramie	First	396,377,730	144,568,007	3,359,646	544,305,383
Lincoln	First	445,074,789	32,542,178	1,178,623	478,795,590
Natrona	First	416,733,395	122,446,785	674,018	539,854,198
Niobrara	First	33,275,890	6,732,265	740,080	40,748,235
Park	First	319,181,952	58,972,798	378,952	378,533,702
Platte	First	125,945,935	21,137,132	876,946	147,960,013
Sheridan	First	124,588,912	49,246,565	857,343	174,692,820
Sublette	First	376,372,362	23,307,452		399,679,814
Sweetwater	First	1,167,481,755	90,612,199	3,932,387	1,262,026,341
Teton	First	379,656,703	63,076,221		442,732,924
Uinta	First	462,868,967	39,850,031	1,746,553	504,465,551
Washakie	First	96,244,905	21,111,408	221,339	117,577,652
Weston	First	61,148,238	25,917,950	885,913	87,952,101
Totals		7,441,470,939	1,130,744,311	26,747,995	8,598,963,245



*Mineral
Tax Division*

• **Mineral Tax Division**

General Information

Administrator	Randy Bolles
Agency Contact	Randy Bolles (307) 777-5237 Mineral Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 rbolle@missc.state.wy.us
Other Locations	Does not apply
Year Reorganized	1991
Statutory References	W.S. 39-11-101 through 39-11-111; 39-14-101 through 39-14-711
Authorized Personnel	22 full-time
Organizational Structure	Team 1 Oil and Gas Valuation; Team 2 Oil and Gas Valuation; Team 3 Solid Minerals Valuation; Team 4 Audit Reviews and Assessments, Take-in-Kind Reconciliations, Wyoming Oil and Gas Conservation Commission; Department of Revenue Reconciliations, Oil and Gas Valuation; Team 5 Valuation Control
Clients Served	Mineral taxpayers, other state agencies, other governmental entities
General Funds	\$830,396

Agency Mission

The mission of the Mineral Tax Division is to collect mineral severance taxes in a fair and efficient manner, and to provide county governments with an accurate certificate of the mineral production value in their respective counties for the assessment of ad valorem taxes. We believe in working closely with mineral taxpayers to arrive at the correct assessment and valuation of minerals so that state and local governments can receive their fair share of mineral revenues. We believe in honest and open communication between all stakeholders.

Results of outcomes

Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.

Objective 1: Annual decrease in the amount of interest assessed compared to previous fiscal year.

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.

This outcome was found to be inappropriate and unworkable for the division. The objective was to encourage companies to pay correctly and on time. Actual interest collections for FY 98 was \$1,324,745 or an increase over FY 1997 of 24.32 %.

Objective 2: Ensure department personnel enforce tax laws fairly and consistently.

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent. The division did not send out a survey relative to its practices because of an immediate need to replace the accounting system. A survey was sent to over 600 mineral companies that focused on the accounting system. The division received 15 mixed responses. Many respondents felt that the accounting system could be improved by providing more accounting detail in billings and notices. These critical comments are being incorporated into the design of the new system.

Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.

Outcome: Timely transmission of deposits.

This outcome was determined to be inappropriate for this division. The objective was to efficiently process returns so the Administrative Service Division could deposit dollars timely.

Tax documents processed in a timely manner.

The division's target was to process all tax documents in a timely manner. Timely severance processing was defined as having all returns processed before the next months returns arrived. Internal reports and manager reviews of assigned returns indicated that tax documents were processed in a timely manner the majority of the time.

Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.

Objective 1: Value, assess and certify to taxpayers and taxing authorities annual assessed valuation by required date.

Outcome: Annual certifications distributed to taxing authorities by required date.
This goal was achieved. 13,729 Gross Products returns were processed on behalf of 671 taxpayers. Certifications were issued on June 25, 1998 in accordance with statutory requirements.

Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.

Outcome: Accurate and consistent advice or instructions given to stakeholders.
The Mineral Tax Division updated the Gross Products and Severance Tax Reporting Manuals and provided taxpayer training seminars on October 28, 1997 and November 18, 1997. The Mineral Tax Division made four presentations to county officials and one presentation to the Joint Revenue Committee in Fiscal Year 1998.

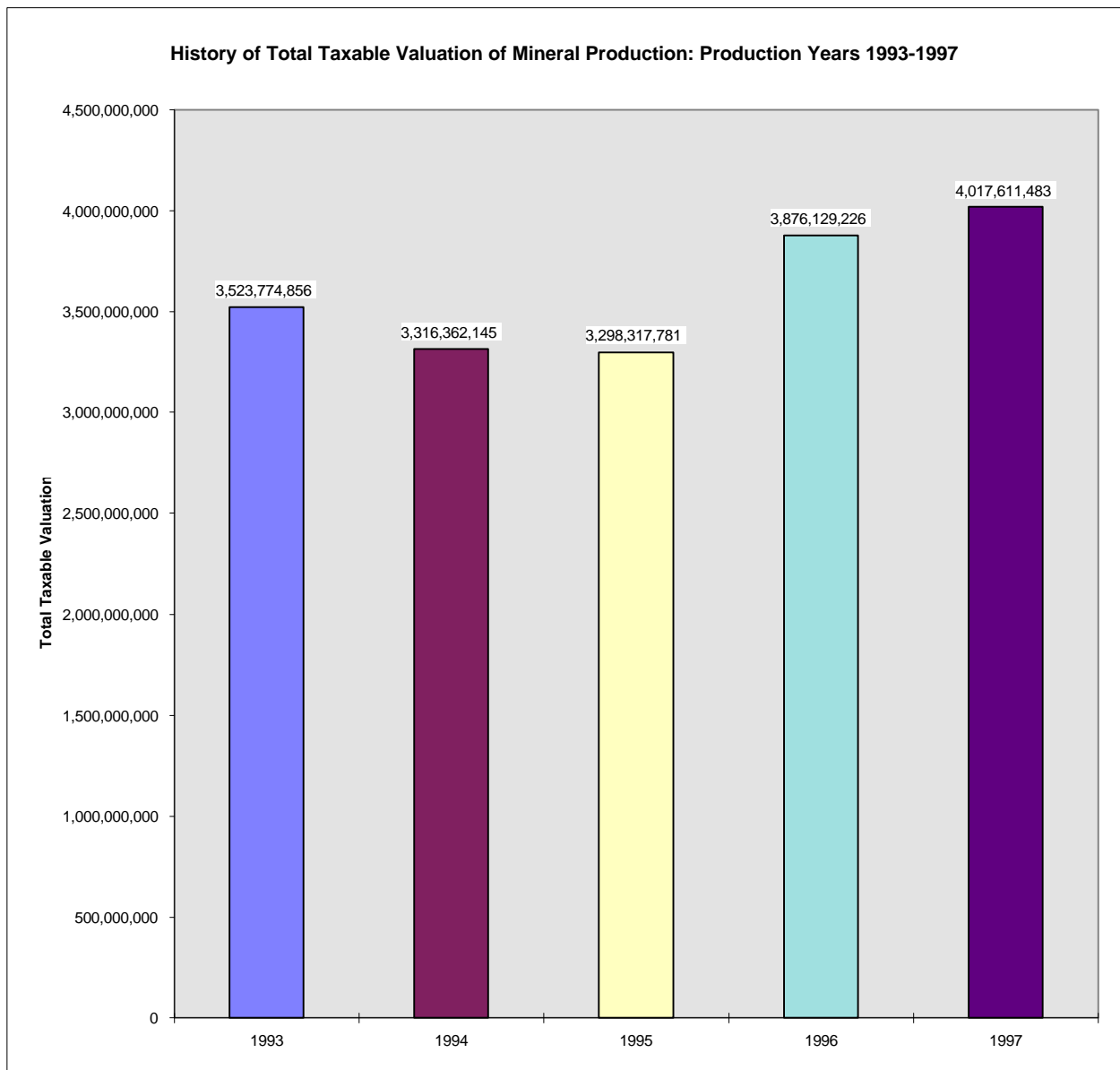
Strategic Plan Changes for Next Year

Many lessons were learned during the past biennium and a completely new Strategic Plan has been adopted for the July 1, 1998 through June 30, 2002 period. More appropriate and workable outcomes with measurable targets have been adopted in the new plan.

The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>.

History of Taxable Valuation of Mineral Production: Production Years 1993-1997

Mineral Type	1993	1994	1995	1996	1997
Oil	1,145,997,408	976,428,678	1,046,253,644	1,262,398,254	1,094,434,115
Natural Gas	1,070,372,528	982,669,079	777,111,224	1,079,831,210	1,432,024,354
Coal	1,087,819,590	1,134,921,050	1,190,504,945	1,217,201,878	1,168,819,736
Bentonite	15,819,314	17,428,385	18,114,008	22,130,083	25,014,826
Sand & Gravel	7,915,105	7,733,189	8,305,873	7,871,941	10,412,298
Trona	178,541,871	174,696,366	235,924,659	258,344,864	259,007,520
Uranium	8,490,431	10,361,733	10,818,507	15,402,159	16,991,375
All Other Minerals	8,818,609	12,123,665	11,284,921	12,948,837	\$10,907,259
Total Taxable Valuation	3,523,774,856	3,316,362,145	3,298,317,781	3,876,129,226	4,017,611,483



Mineral Severance Tax Rates

Crude Oil & Natural Gas	6%
Wildcat Well	2%
New Well	2%
Workover or Recompletion	2%
Stripper Oil	4%
Tertiary Oil	4%
Collection Oil	1.5%
Renewed Oil	1.5%
Coal	7%
Underground Coal	3.75%
Trona	4%
Uranium *	0% - 1%
Other Non-Fossil Minerals	2%

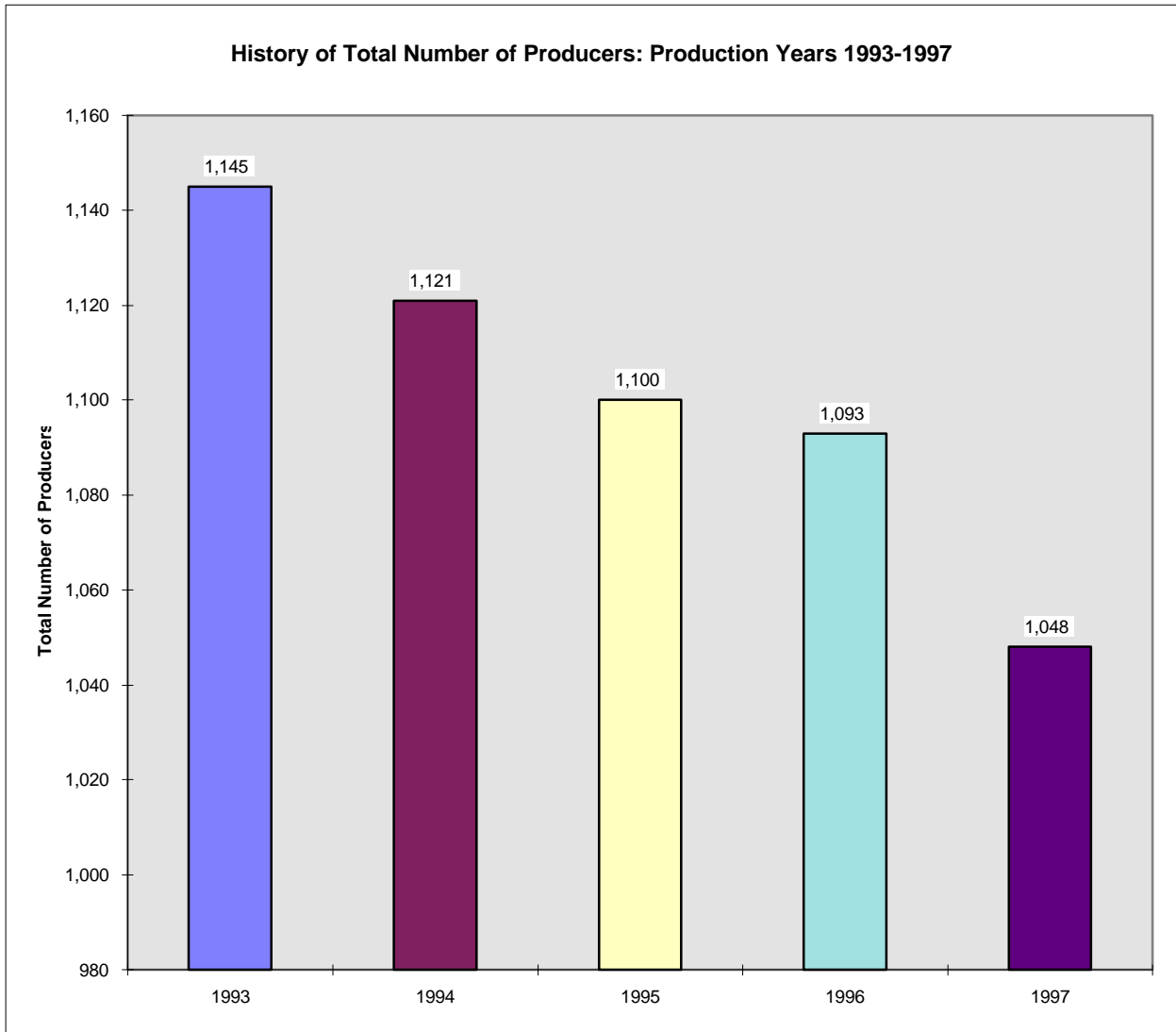
* severance tax rate on 1997 uranium production ranged from 0% to 1% pursuant to W.S. 39-14-505.

Top 20 Taxpayers by Taxable Value Rank for 1997 Mineral Production

Taxpayer	Taxable Value Rank
Amoco Production Company	1
Union Pacific Resources	2
Powder River Coal Company	3
Marathon Oil Company	4
Amax Coal West Inc	5
Thunder Basin Coal Company	6
Chevron USA, Inc.	7
Kerr-McGee Coal Corporation	8
Enron Oil & Gas Company	9
Texaco Exploration & Prod Inc	10
Exxon Corp	11
Caballo Coal Company	12
Pittsburg & Midway Coal Mining Co	13
Devon Energy Corporation	14
Wexpro Company	15
FMC Wyoming Corporation	16
Bridger Coal Company	17
Snyder Oil Corporation	18
Solvay Minerals, Inc.	19
General Chemical Corp	20

History of Number of Producers: Production Years 1993-1997

Mineral Type	1993	1994	1995	1996	1997
Oil	686	657	645	638	599
Natural Gas	308	308	306	306	297
Coal	25	26	22	21	22
Bentonite	6	6	6	7	7
Sand & Gravel	100	102	98	97	100
Trona	5	5	5	5	5
Uranium	3	3	3	3	3
All Other Minerals	12	14	15	16	15
Total Number of Producers	1,145	1,121	1,100	1,093	1,048

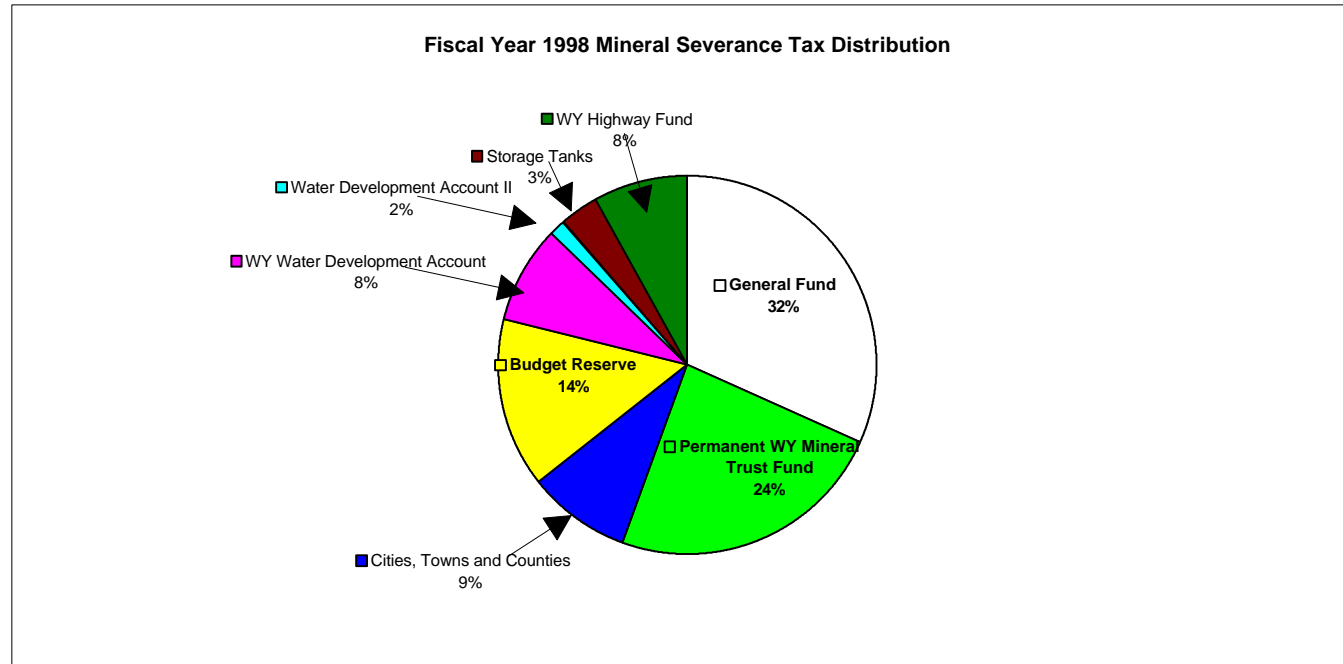


Mineral Severance Tax Distribution

The following Distribution Summary reflects the net amount transferred for each fiscal year.

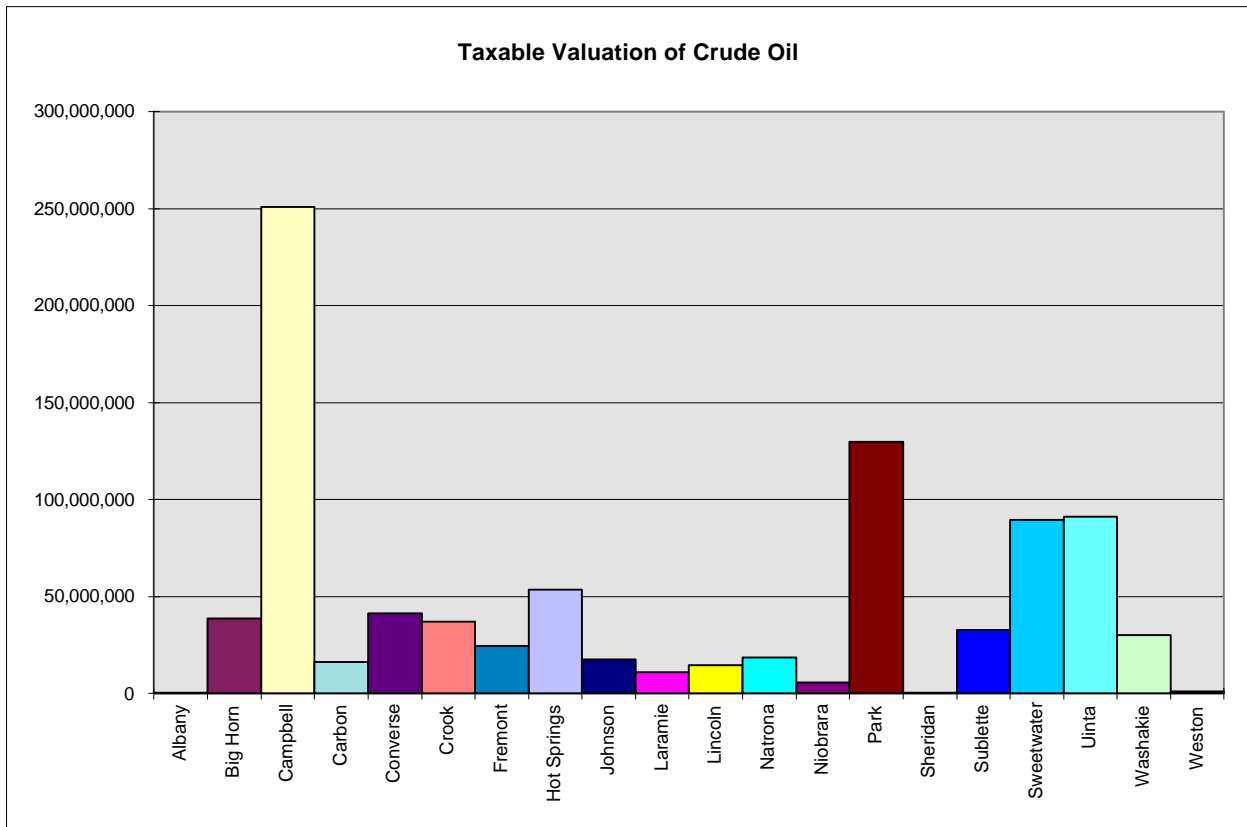
Fiscal Year	General Fund	Permanent WY Mineral Trust Fund	Cities, Towns and Counties	Budget Reserve	WY Water Development Account	Water Development Account II	DEQ Leaking Underground Storage Tanks	WY Highway Fund	Capital Facilities Revenue Account
1990	75,481,855.08	56,348,412.83	26,196,004.79	31,525,285.09	15,472,959.58	4,366,001.08		21,800,544.25	18,494,944.52
1991	81,448,019.16	59,532,144.01	28,067,681.85	33,252,404.61	16,226,268.49	4,677,947.18		23,223,370.65	19,045,327.87
1992	70,716,330.11	53,234,066.89	22,640,451.57	31,428,736.69	20,548,813.47	3,773,408.75	2,904,536.84	21,448,514.05	21,606,141.71
1993	67,762,033.94	53,381,266.56	23,312,006.21	44,976,123.46	16,157,632.50	3,885,334.61	6,768,414.44	9,801,190.06	19,693,024.18
1994	66,975,732.57	51,963,897.86	22,787,185.39	39,069,045.27	15,872,306.18	3,797,888.40	6,503,038.73	18,230,924.43	
1995	57,892,925.52	43,400,425.02	16,966,250.89	29,233,577.06	15,674,745.41	2,827,728.30	7,330,215.94	14,739,195.34	323,879.30
1996	64,234,237.78	48,754,014.06	18,715,495.00	29,841,990.61	17,115,873.77	3,119,262.82	5,343,586.44	17,576,836.88	121,461.27
1997	72,707,640.45	56,747,013.93	23,450,207.84	33,499,478.07	16,902,062.72	3,908,386.80	8,584,975.11	17,382,750.57	41,474.29
1998	75,171,024.00	56,707,431.74	21,542,518.94	34,116,785.12	19,747,220.63	3,590,439.13	7,660,595.17	19,194,741.27	188,523.59

Notes: During FY-98, the mineral severance "Protest Fund" decreased from \$1,612,695.00 to a balance of \$766,009.00 on June 30, 1998.
 During FY-98, counties have received coal substitution distributions totaling \$1,090,000.00, in accordance with W.S. 39-14-111(f).
 During FY-93, there was a one-time diversion to Public Schools Education of \$10,175,146.89
 During FY-94, there was a one-time diversion to the Wyoming Compensation Commission of \$1,399,322.00



State Assessed Valuations: Production Year 1997

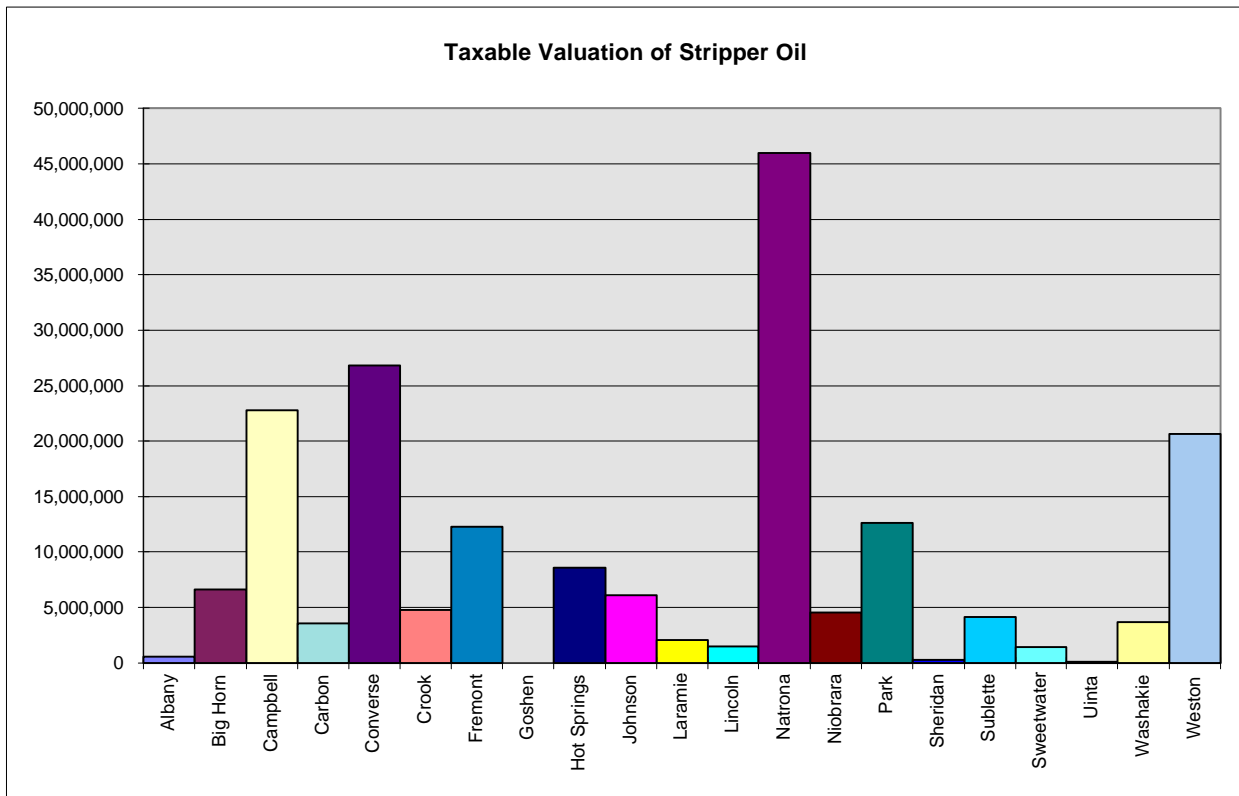
Mineral: Crude Oil		
County	Gross Sales Units	Taxable Valuation
Albany	44,650	626,171
Big Horn	2,692,890	38,553,937
Campbell	15,677,457	250,749,212
Carbon	880,895	16,207,972
Converse	2,341,055	41,470,374
Crook	2,579,391	37,141,157
Fremont	1,894,771	24,704,233
Hot Springs	3,772,414	53,472,338
Johnson	1,135,093	17,404,258
Laramie	588,528	10,768,451
Lincoln	800,838	14,735,960
Natrona	1,226,029	18,520,046
Niobrara	358,885	5,800,415
Park	9,417,786	129,753,358
Sheridan	37,186	678,215
Sublette	1,728,772	32,920,170
Sweetwater	4,946,277	89,563,893
Uinta	4,639,894	90,985,003
Washakie	2,161,478	30,074,101
Weston	58,256	1,038,528
CRUDE OIL Total	56,982,545	905,167,792



State Assessed Valuations: Production Year 1997

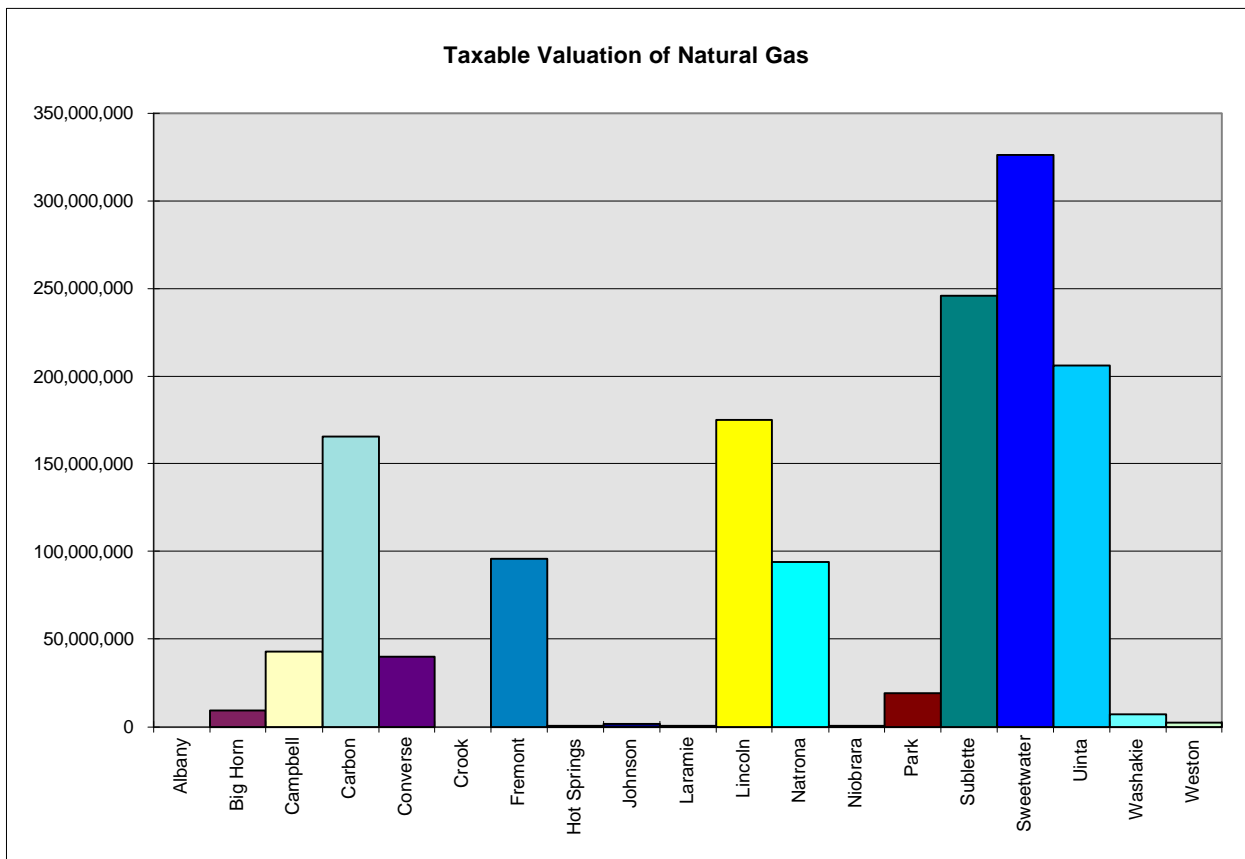
Mineral: Stripper Oil

County	Gross Sales Units	Taxable Valuation
Albany	32,375	544,120
Big Horn	458,677	6,625,129
Campbell	1,284,772	22,798,848
Carbon	192,788	3,580,058
Converse	1,466,735	26,795,153
Crook	283,743	4,758,896
Fremont	932,684	12,270,984
Goshen	527	10,898
Hot Springs	565,048	8,596,275
Johnson	395,656	6,115,393
Laramie	111,813	2,045,466
Lincoln	74,081	1,517,448
Natrona	2,450,555	46,015,952
Niobrara	255,169	4,580,557
Park	910,294	12,632,252
Sheridan	18,389	321,118
Sublette	201,878	4,138,774
Sweetwater	73,931	1,429,300
Uinta	5,068	98,392
Washakie	265,311	3,732,440
Weston	1,094,986	20,658,870
STRIPPER OIL Total	11,074,480	189,266,323



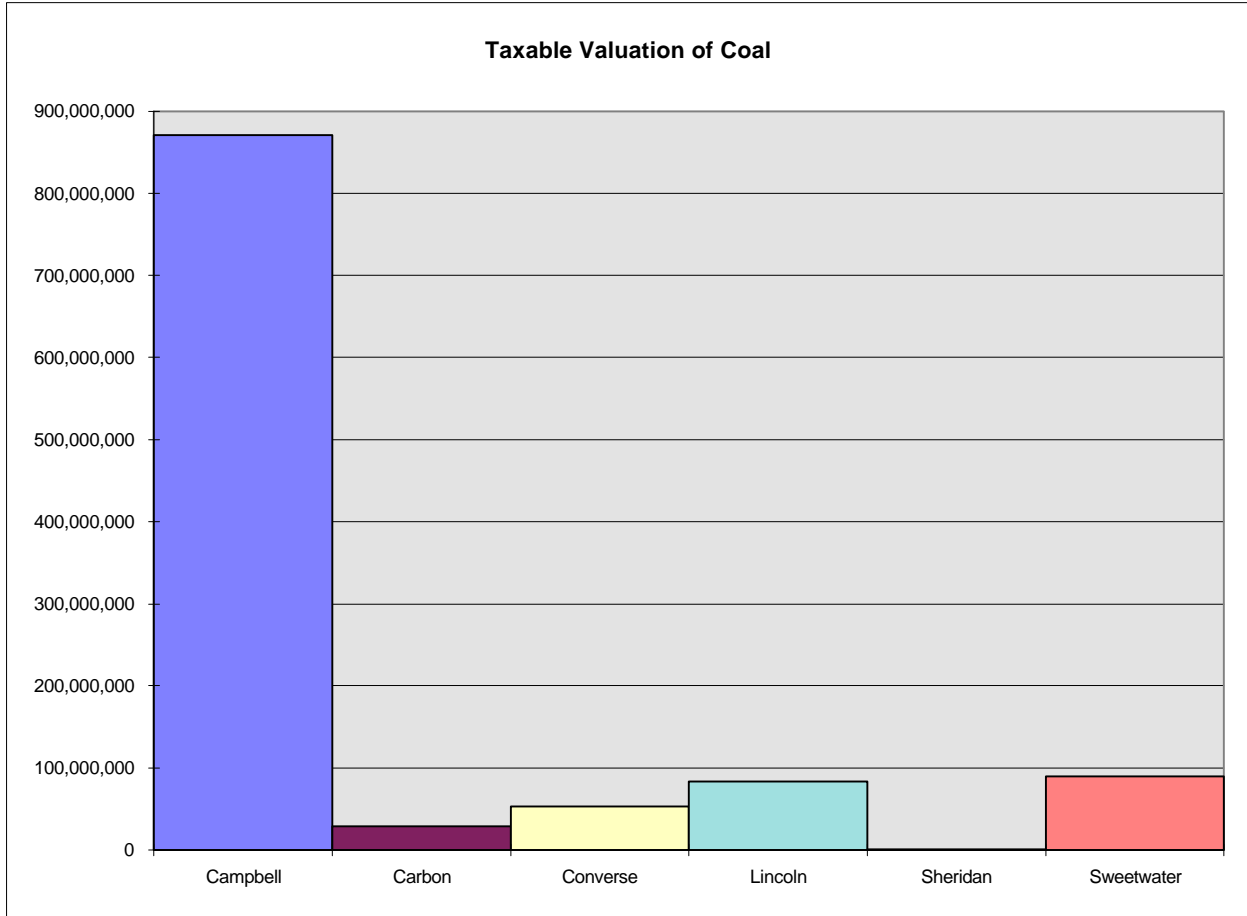
State Assessed Valuations: Production Year 1997

Mineral: Natural Gas		
County	Gross Sales Units	Taxable Valuation
Albany	0	0
Big Horn	5,563,880	9,286,416
Campbell	26,763,962	42,761,158
Carbon	80,644,819	165,378,069
Converse	19,997,951	40,020,041
Crook	15,952	4,224
Fremont	74,075,671	95,723,518
Hot Springs	279,739	498,747
Johnson	992,303	1,501,617
Laramie	686,552	555,113
Lincoln	104,554,572	174,880,623
Natrona	57,139,035	93,995,287
Niobrara	258,720	497,201
Park	13,970,744	19,453,832
Sublette	203,097,634	245,693,162
Sweetwater	220,546,784	326,047,163
Uinta	182,707,787	206,068,147
Washakie	4,776,585	7,106,415
Weston	1,351,983	2,553,621
NATURAL GAS Total	997,424,673	1,432,024,354



State Assessed Valuations: Production Year 1997

Mineral: Coal		
County	Taxable Units	Taxable Valuation
Campbell	246,315,813	871,056,292
Carbon	2,301,336	28,973,435
Converse	17,700,608	52,581,254
Lincoln	4,607,497	83,049,910
Sheridan	53,883	373,573
Sweetwater	7,895,210	89,682,131
COAL Total	278,874,347	1,125,716,595



Mineral: Trona		
County	Taxable Units	Taxable Valuation
Sweetwater	19,428,196	259,007,520
TRONA Total	19,428,196	259,007,520

Mineral: Uranium		
County	Taxable Units	Taxable Valuation
Campbell	583,182	5,378,451
Converse	1,725,730	11,460,327
Johnson	16,546	152,597
URANIUM Total	2,325,458	16,991,375

State Assessed Valuations: Production Year 1997

Mineral: Bentonite

County	Taxable Units	Taxable Valuation
Big Horn	1,990,549	11,999,129
Crook	1,276,209	8,634,665
Hot Springs	4,300	33,049
Johnson	303,502	1,869,848
Natrona	106,732	655,590
Washakie	191,483	1,361,452
Weston	64,083	461,093
BENTONITE Total	3,936,858	25,014,826

Mineral: Clay

County	Taxable Units	Taxable Valuation
Uinta	36,470	184,384
CLAY Total	36,470	184,384

Mineral: Decorative Stone

County	Taxable Units	Taxable Valuation
Albany	264	64,354
Converse	0	0
Goshen	1,476	57,324
Hot Springs	60	307
Platte	105,882	1,150,656
Washakie	0	0
DECORATIVE STONE Total	107,682	1,272,641

Mineral Feldspar

County	Taxable Units	Taxable Valuation
Natrona	0	0
FELDSPAR Total	0	0

Mineral: Granite Ballast

County	Taxable Units	Taxable Valuation
Laramie	2,733,625	4,843,049
GRANITE BALLAST Total	2,733,625	4,843,049

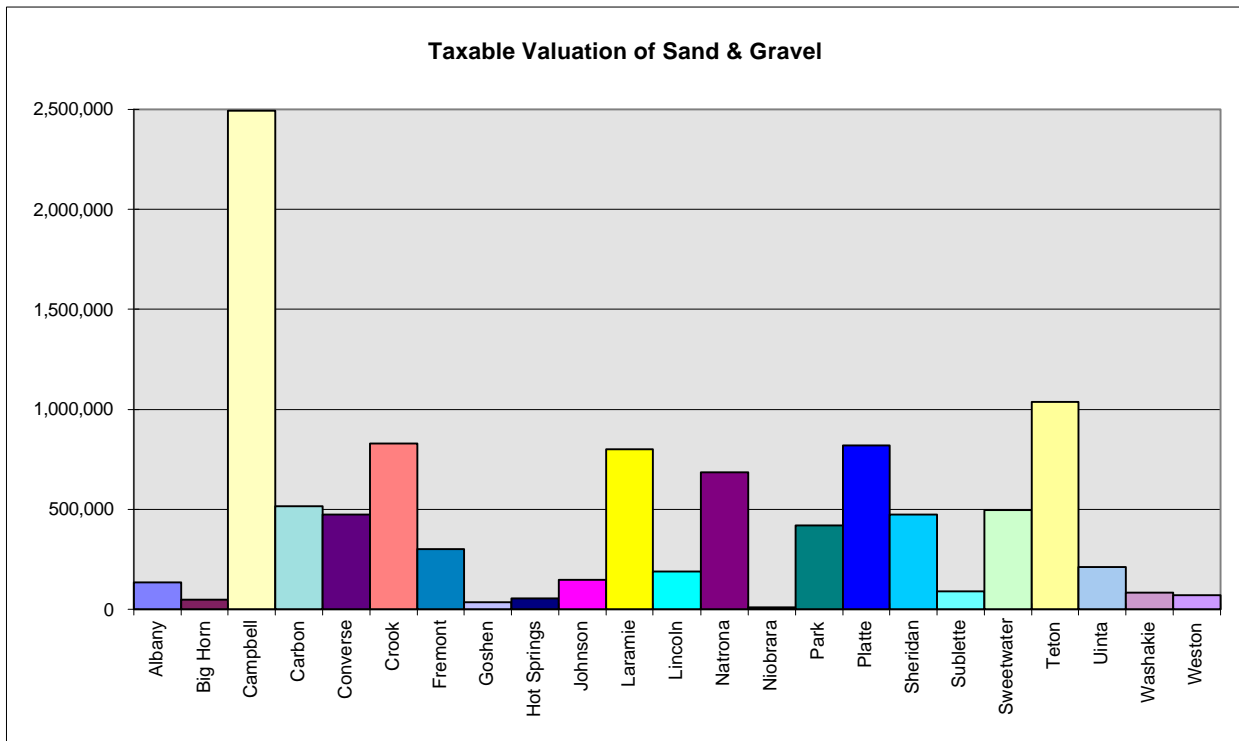
Mineral: Gypsum

County	Taxable Units	Taxable Valuation
Albany	0	0
Big Horn	275,960	844,879
Park	192,464	1,339,868
GYPSUM Total	468,424	2,184,747

State Assessed Valuations: Production Year 1997

Mineral: Sand & Gravel

County	Taxable Units	Taxable Valuation
Albany	116,519	136,126
Big Horn	58,469	48,236
Campbell	2,383,161	2,490,835
Carbon	340,595	517,522
Converse	503,929	472,124
Crook	707,456	828,049
Fremont	308,638	298,842
Goshen	43,839	37,431
Hot Springs	49,213	55,721
Johnson	144,044	147,791
Laramie	716,099	798,971
Lincoln	137,327	187,873
Natrona	506,838	682,135
Niobrara	5,832	10,278
Park	289,024	419,057
Platte	885,743	820,139
Sheridan	387,619	475,604
Sublette	63,218	89,196
Sweetwater	373,699	498,336
Teton	482,548	1,035,463
Uinta	136,574	211,365
Washakie	104,105	82,875
Weston	60,030	68,329
SAND & GRAVEL Total	8,804,519	10,412,298



State Assessed Valuations: Production Year 1997

Mineral: Sodium Sulphate

County	Taxable Units	Taxable Valuation
Natrona	606	17,984
SODIUM SULPHATE Total	606	17,984

Mineral: Underground Coal

County	Taxable Units	Taxable Valuation
Carbon	2,854,936	43,103,141
UNDERGROUND COAL Total	2,854,936	43,103,141

Mineral: Limestone

County	Taxable Units	Taxable Valuation
Albany	697,270	1,400,816
Goshen	50,000	144,594
Laramie	28,140	167,450
Platte	70,370	211,489
LIMESTONE Total	845,780	1,924,349

Mineral: Shale

County	Taxable Units	Taxable Valuation
Albany	121,170	201,732
SHALE Total	121,170	201,732

Mineral: Gold

County	Taxable Units	Taxable Valuation
Albany	3	888
GOLD Total	3	888

Mineral: Leonardite

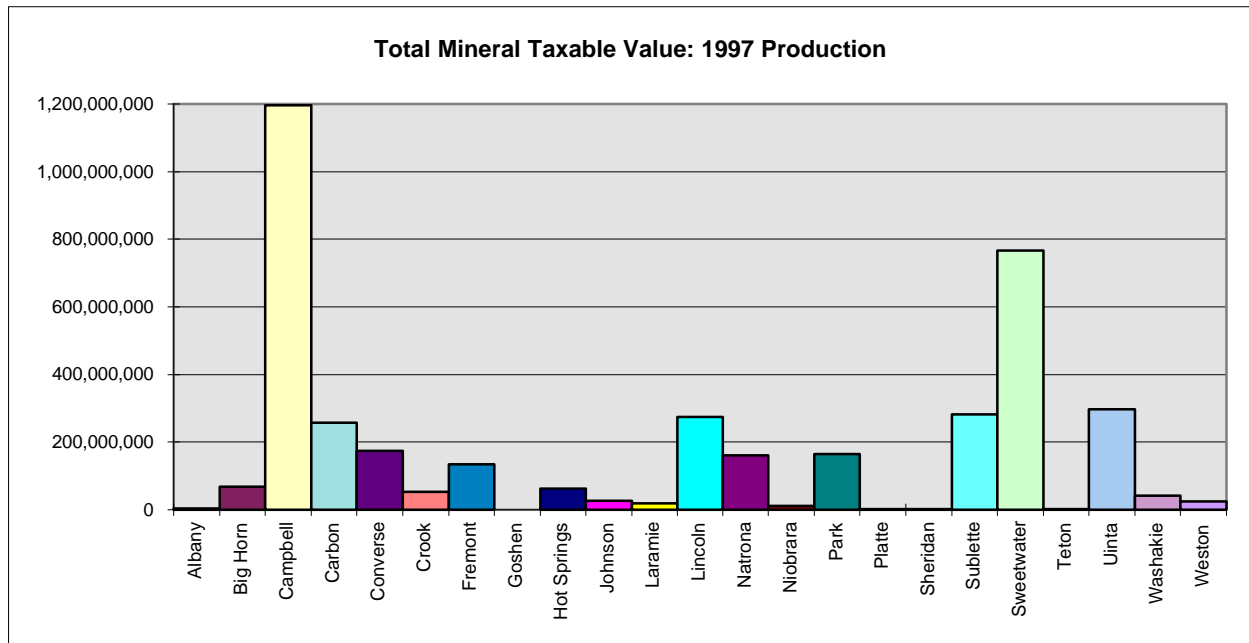
County	Taxable Units	Taxable Valuation
Converse	58,672	277,485
LEONARDITE Total	58,672	277,485

Mineral: Diamond

County	Taxable Units	Taxable Valuation
Albany	0	0
DIAMOND Total	0	0

Total Mineral Taxable Value of 1997 Production by County

County	Total Mineral Taxable Valuation	Percentage of Statewide Total
Albany	2,974,207	0.074%
Big Horn	67,357,726	1.677%
Campbell	1,195,234,796	29.750%
Carbon	257,760,197	6.416%
Converse	173,076,758	4.308%
Crook	51,366,991	1.279%
Fremont	132,997,577	3.310%
Goshen	250,247	0.006%
Hot Springs	62,656,437	1.560%
Johnson	27,191,504	0.677%
Laramie	19,178,500	0.477%
Lincoln	274,371,814	6.829%
Natrona	159,886,994	3.980%
Niobrara	10,888,451	0.271%
Park	163,598,367	4.072%
Platte	2,182,284	0.054%
Sheridan	1,848,510	0.046%
Sublette	282,841,302	7.040%
Sweetwater	766,228,343	19.072%
Teton	1,035,463	0.026%
Uinta	297,547,291	7.406%
Washakie	42,357,283	1.054%
Weston	24,780,441	0.617%
GRAND TOTAL	\$4,017,611,483	100.000%



**County and Statewide
Weighted Average 1998 Mill Levies
Applied to 1997 Mineral Production**

County	Weighted Average 1998 Mill Levies
Albany	65.835
Big Horn	77.204
Campbell	59.971
Carbon	61.747
Converse	59.115
Crook	67.082
Fremont	75.838
Goshen	67.484
Hot Springs	69.241
Johnson	64.994
Laramie	70.565
Lincoln	65.330
Natrona	70.250
Niobrara	67.000
Park	76.983
Platte	64.306
Sheridan	69.265
Sublette	61.594
Sweetwater	67.224
Teton	60.575
Uinta	75.899
Washakie	71.261
Weston	68.437
Statewide	65.529

Wyoming Minerals for 1998 - Taxable Production, Valuation, and Taxes Based on 1997 Production

Mineral	Units of Taxable Valuation	Taxable Valuation Certified in June, 1998	Taxable Valuation Per Unit	Average Tax Levy (Mills)	Estimated Ad Valorem Tax Levied	Average Tax Per Unit	Sev. Tax Rate %	Estimated Severance Tax Collectible	Average Sev. Tax Per Unit
Bentonite	3,936,858	\$25,014,826	\$6.35	70.773	\$1,770,374	\$0.4497	2.00%	\$500,297	\$0.1271
Clay	36,470	\$184,384	\$5.06	77.830	\$14,351	\$0.3935	2.00%	\$3,688	\$0.1011
Coal (Surface)	278,874,347	\$1,125,716,595	\$4.04	60.840	\$68,488,598	\$0.2456	7.00%	\$78,235,755 ##	\$0.2805
Coal (Underground)	2,854,936	\$43,103,141	\$15.10	67.860	\$2,924,979	\$1.0245	3.75%	\$1,616,368	\$0.5662
Decorative Stone	107,682	\$1,272,641	\$11.82	62.139	\$79,081	\$0.7344	2.00%	\$25,453	\$0.2364
Gold @	3	\$888	\$296.00	65.890	\$59	\$19.6667	2.00%	\$18	\$6.0000
Granite Ballast	2,733,625	\$4,843,049	\$1.77	67.540	\$327,100	\$0.1197	2.00%	\$96,861	\$0.0354
Gypsum	468,424	\$2,184,747	\$4.66	79.153	\$172,929	\$0.3692	2.00%	\$43,695	\$0.0933
Leonardite	58,672	\$277,485	\$4.73	61.770	\$17,140	\$0.2921	2.00%	\$5,550	\$0.0946
Limestone	845,780	\$1,924,349	\$2.28	66.318	\$127,619	\$0.1509	2.00%	\$38,487	\$0.0455
Natural Gas #	997,424,673	\$1,432,024,354	\$1.44	66.545	\$95,294,061	\$0.0955	6.00%	\$84,463,660 ###	\$0.0847
Oil-Crude #	56,982,545	\$905,167,792	\$15.89	67.822	\$61,390,290	\$1.0774	6.00%	\$51,810,899 ###	\$0.9092
Oil-Stripper #	11,074,480	\$189,266,323	\$17.09	67.539	\$12,782,858	\$1.1543	4.00%	\$7,405,613 ###	\$0.6687
Sand & Gravel	8,804,519	\$10,412,298	\$1.18	65.458	\$681,568	\$0.0774	2.00%	\$208,246	\$0.0237
Shale	121,170	\$201,732	\$1.66	65.890	\$13,292	\$0.1097	2.00%	\$4,035	\$0.0333
Sodium Sulphate	606	\$17,984	\$29.68	70.250	\$1,263	\$2.0842	2.00%	\$360	\$0.5941
Trona	19,428,196	\$259,007,520	\$13.33	70.216	\$18,186,472	\$0.9361	4.00%	\$10,360,301	\$0.5333
Uranium *	2,325,458	\$16,991,375	\$7.31	58.802	\$999,127	\$0.4296	4.00%	\$12,310 **	\$0.0053
Totals		\$4,017,611,483			\$263,271,161			\$234,831,596	

Taxable units for oil and gas are gross sales units.

Taxable units for crude and stripper (combined) is 68,057,025 barrels.

Includes amounts collectible subject to \$.80 severance tax per ton limitation.

These figures reflect the application of various tax incentive statutes which result in a reduced severance tax collection.

* Taxable units for uranium are in pounds.

** February - December 1997 uranium production is exempt from severance tax in accordance with W.S. 39-14-505 as amended in 1998.

January 1997 uranium production is subject to severance tax rate of 1%.

@ Taxable Units for gold are in ounces.



*Excise
Tax Division*

• **Excise Tax Division**

General Information

Administrator	Joyce C. Stewart
Agency Contact	Joyce C. Stewart (307) 777-5220 Excise Tax Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 jstewa@missc.state.wy.us
Other Locations	Excise Tax Field Offices: Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington, Wyoming
Year Reorganized	1991
Statutory References	W.S. 39-11-101, 39-11-102, 39-11-103, 39-15-101 through 39-15-306, 39-16-101 through 39-16-306, 39-18-101 through 39-18-111, 39-19-101 through 39-19-111, 12-2-306; United States Bankruptcy Codes, All Titles
Authorized Personnel	35 full-time
Organizational Structure	Taxpayer Services, Field Services, Collections and Enforcement, Quality Assurance, Administration
Clients Served	All sales tax licensed vendors, cigarette wholesalers, other state agencies, other governmental entities
General Funds	\$1,538,496

Agency Mission

The Excise Tax Division's mission is to fairly and efficiently collect all sales, use, lodging, cigarette and estate tax owed the State of Wyoming and its political subdivisions. The Division believes all vendors and Division employees should be treated with respect and fairness. We also believe that an on-going taxpayer education program coupled with firm and consistent collection procedures will minimize the number of delinquent accounts and maximize tax dollars for state and local government.

Results of outcomes

Goal 1: Collect and process taxes administered by the Department of Revenue through an equitable, efficient and simple tax system.

Objective 1: Annual decrease in the amount of interest assessed compared to previous fiscal year.

Outcome: Annual decrease in the amount of interest assessed compared to previous fiscal year.
This was found to be an ineffective measure and was eliminated from the division's tracking.

Objective 2: Ensure department personnel enforce tax laws fairly and consistently.

Outcome: Taxpayers surveyed view Department of Revenue practices as fair and consistent.
This measure was found to be ineffective on a division level and was eliminated from the division's tracking.

Objective 3: Efficiently process returns and other reporting documents received by the Department of Revenue.

Outcome: Timely transmission of deposits.
Not applicable to this division.

Tax documents processed in a timely manner.

Outcome achieved. Indicators - sales tax licenses issued within 10 working days 87% of the time; tax refunds approved within 10 working days 99.7% of the time; and 100% of procedures reviewed.

Goal 2: Provide valuation, support and statistical information services to taxpayers and taxing authorities.

Objective 2: Develop and maintain standards, procedures and methodologies for appraisal, valuation and assessment of taxable property.

Outcome: Accurate and consistent advice or instructions given to stakeholders.
Outcome achieved. 100% of policy and procedure manuals revised and training sessions conducted with stakeholders.

Strategic Plan Changes for Next Year

Increased emphasis on taxpayer compliance with reporting and payment requirements. The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>.

Impact Assistance Tax Refunds

Wyoming Statutes provide for counties that have a major construction project of \$50 million or larger to receive extra revenues in direct proportion to any increase in their tax collections to help with the impact caused by the project. These funds are transferred from the State General Fund to the county treasurer.

County	Sales Tax	Use Tax	Total
Converse	0	0	0
Campbell	148,285.78	137,189.22	285,475.00
Uinta	429,160.64	185,614.54	614,775.18
Lincoln	288,542.96	388,402.83	676,945.79
Sweetwater	292,140.28	97,354.17	389,494.45
Laramie	375,545.65	145,144.42	520,690.07
FY-85 Totals	\$1,533,675.31	\$953,705.18	\$2,487,380.49
Converse	0	0	0
Campbell	188,941.68	18,222.92	207,164.60
Uinta	200,341.76	52,601.41	252,943.17
Lincoln	502,131.51	1,911,594.68	2,413,726.19
Sweetwater	371,012.43	560,322.30	521,141.19
Laramie	351,307.89	169,833.19	931,334.62
Carbon	30,730.73	21,753.92	52,484.65
Sweetwater	16,547.31	11,713.65	28,260.96
FY-86 Totals	\$1,661,013.31	\$2,746,042.07	\$4,407,055.38
Converse	0	0	0
Campbell	0	860.76	860.76
Uinta	31,061.48	445,160.98	476,222.46
Lincoln	131,074.65	122,723.75	253,798.40
Sweetwater	19,731.20	30,558.62	50,289.82
Laramie	171,716.77	70,108.76	241,825.53
Carbon	36,643.67	56,751.72	93,395.39
FY-87 Totals	\$390,227.77	\$726,164.59	\$1,116,392.36
Converse	0	0	0
Campbell	0	21,112.82	21,112.82
Uinta	0	8,564.27	8,564.27
Lincoln	0	2,913.47	2,913.47
Sweetwater	477.95	44,064.76	44,542.71
Laramie	0	25,985.29	25,985.29

Impact Assistance Tax Refunds

County	Sales Tax	Use Tax	Total
Carbon	887.63	81,834.53	82,722.16
FY-88 Totals	\$1,365.58	\$184,475.14	\$185,840.72
Lincoln	0	2,074.37	2,074.37
Campbell	0	25,283.16	25,283.16
Laramie	0	17,493.22	17,493.22
Carbon	0	104,313.14	104,313.14
FY-89 Totals	\$0.00	\$149,163.89	\$149,163.89
Lincoln	1,877.65	0	1,877.65
FY-90 Totals	\$1,877.65	\$0.00	\$1,877.65
Sweetwater	334,565.89	239,340.01	573,905.90
FY-91 Totals	\$334,565.89	\$239,340.01	\$573,905.90
Sweetwater	310,214.06	321,520.51	631,734.57
FY-92 Totals	\$310,214.06	\$321,520.51	\$631,734.57
FY-93 Totals	(No Distributions)		
Campbell	678,972.16	130,677.83	809,649.99
Moorcroft	64,728.28	11,110.86	75,839.14
Sweetwater	80,266.10	0	80,266.10
Lyman	3,728.97	0	3,728.97
Mountain View	754.27	0	754.27
FY-94 Totals	\$828,449.78	\$141,788.69	\$970,238.47
Campbell	604,468.27	249,590.79	854,059.06
Moorcroft	39,253.64	20,791.99	60,045.63
Sweetwater	887,135.61	181,530.61	1,068,666.22
Lyman	41,214.19	8,433.48	49,647.67
Mountain View	8,336.53	1,705.86	10,042.39
FY-95 Totals	\$1,580,408.24	\$462,052.73	\$2,042,460.97
Sweetwater	718,537.43	165,443.63	883,981.06
Lyman	33,381.54	7,686.11	41,067.65
Mountain View	3,752.16	1,554.70	8,306.86
FY-96 Totals	\$755,671.13	\$174,684.44	\$933,355.57

Impact Assistance Tax Refunds

County	Sales Tax	Use Tax	Total
Campbell	300,967.10	2,317.93	303,285.03
Sweetwater	632,469.28	30,627.22	663,096.50
Lyman	49,750.21	2,600.81	52,351.02
FY-97 Totals	\$983,186.59	\$35,545.96	\$1,018,732.55
Campbell	2,404,525.46	-	2,404,525.46
Carbon	449,577.01	149,605.19	599,182.20
Rock River	98,687.64	32,840.16	131,527.80
Sweetwater	2,847,186.41	536,331.58	3,383,517.99
Lyman	247,581.43	46,637.53	294,218.96
FY-98 Totals	\$ 6,047,557.95	\$ 765,414.46	\$ 6,812,972.41

Cigarette Tax

Wyoming Statute W.S. 39-6-101 to 39-6-110

Rate \$0.12 per package of 20 cigarettes, \$0.15 per package of 25 or \$0.006 per cigarette
A discount of 6% is given to wholesalers on purchases of stamps or metering machine settings

Fiscal Year	General Fund Distributions
1989	\$ 1,555,147.03
1990	1,393,342.42
1991	1,378,822.55
1992	1,389,097.19
1993	1,394,860.59
1994	1,441,987.56
1995	1,528,092.07
1996	1,502,454.00
1997	1,566,655.28
1998	1,538,235.51

Estate Tax

Wyoming Statute W.S. 39-6-810 - 39-6-813

Rate As set under the United States laws governing federal estate taxes and the IRS Code

Fiscal Year	General Fund Distributions
1989	\$ 1,704,236.21
1990	2,202,118.61
1991	2,295,987.47
1992	3,067,724.17
1993	3,734,275.67
1994	26,038,910.15
1995	2,788,867.16
1996	4,559,572.00
1997	3,998,078.78
1998	6,464,710.66

Lodging Tax

Wyoming Statutes allow cities, towns, or counties to impose a tax upon lodging services over and above the sales tax to be used by the city, town, or county to promote tourism.

County	Effective Date	Distributions FY-98
(1) Natrona	01-01-89	\$244,579.65
(2) Laramie	07-01-87	314,532.77
(4) Sweetwater	08-01-91	232,425.32
(5) Albany	05-01-89	153,578.36
(6) Carbon	04-01-87	158,654.74
(7) Goshen	01-01-91	30,975.90
(10) Fremont	06-01-89	135,291.75
(11) Park	03-01-87	738,013.90
(13) Converse	06-01-89	45,439.39
(15) Hot Springs	06-01-89	47,838.55
(16) Johnson	06-01-89	61,755.51
(18) Crook	06-01-89	28,181.89
(20) Washakie	10-01-90	25,088.56
(21) Weston	07-01-90	22,099.33
(22) Teton	09-01-86	0.00
 City/Town		
Afton	01-01-93	\$8,652.84
Evanston	01-01-91	88,497.85
Gillette	06-01-89	128,349.47
Guernsey	01-01-91	5,056.58
Greybull	01-01-91	10,539.89
Lovell	01-01-89	7,859.06
Lusk	07-01-90	16,205.03
Cokeville	01-01-95	2,019.51
Sheridan	01-01-93	125,149.85

Sales and Use Tax

Wyoming Statute Sales: W.S. 39-6-401 - 39-6-418
 Use: W.S. 39-6-501 - 39-6-604

Rate 4% sales and use tax. Counties may levy up to 2% in additional sales and use tax upon voter approval.

Sales Tax Distribution	General Fund	Local Share
Fiscal Year	Distributions	Distributions
1990	88,599,879.87	87,088,674.35
1991	99,477,944.80	98,381,688.65
1992	101,185,510.68	108,257,572.87
1993	112,110,572.04	111,878,364.34
1994	167,956,035.49	120,406,304.43
1995	181,251,992.49	129,800,943.68
1996	181,812,358.96	132,473,761.86
1997	190,862,074.96	134,252,007.33
1998	211,103,451.66	154,519,225.30

Use Tax Distribution	General Fund	Local Share
Fiscal Year	Distributions	Distributions
1990	15,375,661.49	14,708,521.45
1991	15,555,139.19	15,059,496.26
1992	17,383,430.84	17,543,770.61
1993	16,546,233.77	16,360,146.05
1994	24,810,613.80	18,072,278.80
1995	27,068,819.92	19,148,851.87
1996	28,032,329.52	19,634,068.22
1997	25,994,661.96	17,961,095.94
1998	25,417,254.83	18,397,201.75

Penalty & Interest on Sales & Use Tax - General Fund
 (This figure was included in sales tax in fiscal years prior to 1996)

Fiscal Year	Distributions
1996	1,033,748.43
1997	1,576,779.14
1998	2,487,338.60

Department of Revenue
Distribution of Sales and Use Tax to Cities, Towns and Counties

	Local Gov't Share State Sales Tax	Local General Purpose Tax	Local Special Purpose Tax	Local Gov't Share State Use Tax	Local General Purpose Use Tax	Local Special Purpose Use Tax	Local Gov't Share Use Tax from Out of State Contractors	Local Gov't Share Sales Tax from Out of State Vendors	Total Distribution
Natrona (1)									
County	1,517,140.14	1,470,910.84	0.00	79,638.92	102,379.69	0.00	33,373.27	130,221.38	3,333,664.24
Casper	7,770,129.81	7,533,363.66	0.00	407,875.74	524,344.08	0.00	170,923.05	666,937.15	17,073,573.49
Edgerton	41,039.71	39,789.17	0.00	2,154.27	2,769.44	0.00	902.75	3,522.57	90,177.91
Evansville	246,902.85	239,379.41	0.00	12,960.61	16,661.51	0.00	5,431.22	21,192.52	542,528.12
Mills	376,668.10	365,190.53	0.00	19,772.36	25,418.31	0.00	8,285.74	32,330.73	827,665.77
Midwest	82,245.56	79,739.44	0.00	4,317.32	5,550.09	0.00	1,809.19	7,059.42	180,721.02
Bar Nunn	138,737.46	134,509.97	0.00	7,282.71	9,362.29	0.00	3,051.85	11,908.33	304,852.61
TOTAL	10,172,863.63	9,862,883.02	0.00	534,001.93	686,485.41	0.00	223,777.07	873,172.10	22,353,183.16
Laramie (2)									
County	2,752,279.08	2,653,228.41	10,335.93	314,101.08	304,441.31	13,566.46	34,778.13	296,807.11	6,379,537.51
Cheyenne	6,340,918.29	6,112,717.44	0.00	723,650.87	701,395.95	0.00	80,124.60	683,807.73	14,642,614.88
Burns	32,206.72	31,047.62	0.00	3,675.54	3,562.52	0.00	406.96	3,473.18	74,372.54
Albin	15,215.77	14,668.17	0.00	1,736.47	1,683.08	0.00	192.27	1,640.88	35,136.64
Pine Bluffs	133,645.17	128,835.47	0.00	15,252.12	14,783.05	0.00	1,688.77	14,412.39	308,616.97
TOTAL	9,274,265.03	8,940,497.11	10,335.93	1,058,416.08	1,025,865.91	13,566.46	117,190.73	1,000,141.29	21,440,278.54
Sheridan (3)									
County	1,065,104.43	986,605.48	2,822,591.84	53,664.38	51,120.48	150,775.93	7,292.67	64,115.55	5,201,270.76
Clearmont	15,324.32	14,194.91	0.00	772.11	735.47	0.00	104.91	922.46	32,054.18
Dayton	76,235.26	70,616.70	0.00	3,841.07	3,658.94	0.00	521.99	4,589.09	159,463.05
Ranchester	87,052.44	80,636.63	0.00	4,386.07	4,178.17	0.00	596.04	5,240.24	182,089.59
Sheridan	1,790,498.38	1,658,537.45	0.00	90,212.75	85,936.28	0.00	12,259.37	107,781.67	3,745,225.90
TOTAL	3,034,214.83	2,810,591.17	2,822,591.84	152,876.38	145,629.34	150,775.93	20,774.98	182,649.01	9,320,103.48
Sweetwater (4)									
County	1,236,211.16	1,270,499.82	0.00	229,927.51	291,763.37	0.00	97,907.25	207,516.99	3,333,826.10
Granger	25,143.27	25,840.67	0.00	4,676.49	5,934.16	0.00	1,991.35	4,220.69	67,806.63
Green River	2,536,477.87	2,606,831.76	0.00	471,768.97	598,644.66	0.00	200,887.69	425,786.66	6,840,397.61
Rock Springs	3,801,424.24	3,906,863.74	0.00	707,041.05	897,189.92	0.00	301,070.77	638,127.28	10,251,717.00
Superior	54,477.11	55,988.11	0.00	10,132.42	12,857.36	0.00	4,314.55	9,144.81	146,914.36
Wamsutter	47,891.95	49,220.30	0.00	8,907.60	11,303.17	0.00	3,793.02	8,039.39	129,155.43
Bairoil	45,497.37	46,759.32	0.00	8,462.21	10,738.03	0.00	3,603.36	7,637.44	122,697.73
TOTAL	7,747,122.97	7,962,003.72	0.00	1,440,916.25	1,828,430.67	0.00	613,567.99	1,300,473.26	20,892,514.86
Albany (5)									
County	411,444.01	392,721.10	3,113,314.42	40,074.95	37,293.02	309,537.85	4,433.21	37,051.90	4,345,870.46
Laramie	2,801,072.99	2,673,609.35	0.00	272,826.54	253,887.67	0.00	30,180.82	252,245.86	6,283,823.23
Rock River	19,942.42	19,034.96	0.00	1,942.41	1,807.57	0.00	214.85	1,795.87	44,738.08
TOTAL	3,232,459.42	3,085,365.41	3,113,314.42	314,843.90	292,988.26	309,537.85	34,828.88	291,093.63	10,674,431.77
Carbon (6)									
County	299,226.53	311,291.53	618,934.46	46,811.14	46,677.46	103,919.90	4,989.39	50,272.26	1,482,122.67
Baggs	36,302.23	37,765.96	0.00	5,679.15	5,662.90	0.00	605.32	6,099.04	92,114.60
Elk Mountain	24,824.31	25,825.26	0.00	3,883.53	3,872.44	0.00	413.91	4,170.67	62,990.12
Dixon	9,342.48	9,719.19	0.00	1,461.54	1,457.38	0.00	155.79	1,569.61	23,705.99
Encampment	65,397.42	68,034.26	0.00	10,230.79	10,201.56	0.00	1,090.44	10,987.24	165,941.71

Department of Revenue
Distribution of Sales and Use Tax to Cities, Towns and Counties

	Local Gov't Share State Sales Tax	Local General Purpose Tax	Local Special Purpose Tax	Local Gov't Share State Use Tax	Local General Purpose Use Tax	Local Special Purpose Use Tax	Local Gov't Share Use Tax from Out of State Contractors	Local Gov't Share Sales Tax from Out of State Vendors	Total Distribution
Hanna	143,607.38	149,397.69	0.00	22,466.01	22,401.87	0.00	2,394.55	24,127.08	364,394.58
Medicine Bow	51,917.57	54,010.89	0.00	8,122.00	8,098.81	0.00	865.68	8,722.54	131,737.49
Rawlins	1,251,893.38	1,302,370.31	0.00	195,846.79	195,287.48	0.00	20,874.36	210,327.17	3,176,599.49
Riverside	11,344.45	11,801.83	0.00	1,774.74	1,769.69	0.00	189.16	1,905.94	28,785.81
Saratoga	262,790.84	273,386.69	0.00	41,111.10	40,993.70	0.00	4,381.84	44,150.76	666,814.93
Sinclair	66,732.08	69,422.74	0.00	10,439.59	10,409.80	0.00	1,112.70	11,211.46	169,328.37
TOTAL	2,223,378.67	2,313,026.35	618,934.46	347,826.38	346,833.09	103,919.90	37,073.14	373,543.77	6,364,535.76
Goshen (7)									
County	477,657.34	0.00	1,028,574.63	77,744.74	0.00	149,781.76	5,511.20	61,631.67	1,800,901.34
Ft Laramie	20,558.04	0.00	0.00	3,346.09	0.00	0.00	237.18	2,652.60	26,793.91
LaGrange	18,950.64	0.00	0.00	3,084.45	0.00	0.00	218.66	2,445.18	24,698.93
Lingle	40,016.27	0.00	0.00	6,264.02	0.00	0.00	847.36	5,026.74	52,154.39
Torrington	478,080.34	0.00	0.00	77,813.59	0.00	0.00	5,516.05	61,686.24	623,096.22
Yoder	11,505.73	0.00	0.00	1,872.69	0.00	0.00	132.75	1,484.57	14,995.74
TOTAL	1,046,768.36	0.00	1,028,574.63	170,125.58	0.00	149,781.76	12,463.20	134,927.00	2,542,640.53
Platte (8)									
County	374,816.97	350,494.04	0.00	185,871.46	168,224.74	0.00	4,557.03	40,171.55	1,124,135.79
Chugwater	22,115.81	20,680.64	0.00	10,967.21	9,925.98	0.00	268.88	2,370.29	66,328.81
Guernsey	133,040.45	124,407.05	0.00	65,974.64	59,711.01	0.00	1,617.50	14,258.78	399,009.43
Wheatland	376,775.15	352,325.06	0.00	186,842.50	169,103.66	0.00	4,580.81	40,381.39	1,130,008.57
Glendo	22,461.38	21,003.80	0.00	11,138.57	10,081.10	0.00	273.07	2,407.32	67,365.24
Hartville	8,984.55	8,401.50	0.00	4,455.41	4,032.44	0.00	109.23	962.95	26,946.08
TOTAL	938,194.31	877,312.09	0.00	465,249.79	421,078.93	0.00	11,406.52	100,552.28	2,813,793.92
Big Horn (9)									
County	349,688.57	446,011.02	0.00	64,345.75	110,893.86	0.00	54,143.40	77,024.34	1,102,106.94
Basin	107,260.86	136,806.07	0.00	19,736.92	34,014.75	0.00	16,607.54	23,625.87	338,052.01
Byron	42,722.54	54,490.56	0.00	7,861.31	13,548.26	0.00	6,614.85	9,410.29	134,647.81
Cowley	45,449.52	57,968.67	0.00	8,363.12	14,413.03	0.00	7,037.09	10,010.96	143,242.39
Deaver	18,088.89	23,071.51	0.00	3,328.53	5,736.39	0.00	2,800.75	3,984.35	57,010.42
Greybull	162,618.37	207,411.94	0.00	29,923.18	51,569.83	0.00	25,178.71	35,819.23	512,521.26
Lovell	193,705.82	247,062.49	0.00	35,643.59	61,428.31	0.00	29,992.10	42,666.72	610,499.03
Manderson	7,544.62	9,622.79	0.00	1,388.28	2,392.55	0.00	1,168.17	1,661.84	23,778.25
Burlington	16,725.42	21,332.45	0.00	3,077.61	5,304.00	0.00	2,589.65	3,684.03	52,713.16
Frannie	12,907.65	16,463.10	0.00	2,375.12	4,093.31	0.00	1,998.53	2,843.12	40,680.83
TOTAL	956,712.26	1,220,240.60	0.00	176,043.41	303,394.29	0.00	148,130.79	210,730.75	3,015,252.10
Fremont (10)									
County	2,064,714.07	0.00	9,474.31	101,132.58	0.00	680.06	40,740.82	207,770.98	2,424,512.82
Dubois	110,182.14	0.00	0.00	14,660.55	0.00	0.00	2,348.35	11,976.23	139,167.27
Hudson	48,258.58	0.00	0.00	6,421.17	0.00	0.00	1,028.56	5,245.45	60,953.76
Lander	933,888.51	0.00	0.00	45,743.16	0.00	0.00	18,427.42	93,976.66	1,092,035.75
Pavillion	16,754.93	0.00	0.00	820.67	0.00	0.00	330.60	1,686.05	19,592.25
Shoshoni	66,088.94	0.00	0.00	3,237.13	0.00	0.00	1,304.06	6,650.50	77,280.63
Riverton	1,223,642.63	0.00	0.00	59,935.71	0.00	0.00	24,144.83	123,134.44	1,430,857.61
TOTAL	4,463,529.80	0.00	9,474.31	231,950.97	0.00	680.06	88,324.64	450,440.31	5,244,400.09

Department of Revenue
Distribution of Sales and Use Tax to Cities, Towns and Counties

	Local Gov't Share State Sales Tax	Local General Purpose Tax	Local Special Purpose Tax	Local Gov't Share State Use Tax	Local General Purpose Use Tax	Local Special Purpose Use Tax	Local Gov't Share Use Tax from Out of State Contractors	Local Gov't Share Sales Tax from Out of State Vendors	Total Distribution
Park (11)									
County	1,678,661.87	0.00	0.00	173,191.69	0.00	0.00	13,759.39	112,339.78	1,977,952.73
Cody	1,378,720.02	0.00	0.00	142,245.94	0.00	0.00	11,300.90	92,266.95	1,624,533.81
Meeteetse	64,248.32	0.00	0.00	6,628.66	0.00	0.00	526.62	4,299.64	75,703.24
Frannie	1,047.53	0.00	0.00	108.08	0.00	0.00	8.60	70.08	1,234.29
Powell	923,918.74	0.00	0.00	95,322.99	0.00	0.00	7,573.05	61,830.67	1,088,645.45
TOTAL	4,046,596.48	0.00	0.00	417,497.36	0.00	0.00	33,168.56	270,807.12	4,768,069.52
Lincoln (12)									
County	788,429.46	843,243.77	0.00	170,190.06	162,972.21	0.00	18,339.85	162,486.63	2,145,661.98
Afton	189,527.60	202,704.22	0.00	40,911.38	39,176.27	0.00	4,408.66	39,059.57	515,787.70
Cokeville	67,028.04	71,688.07	0.00	14,468.67	13,855.01	0.00	1,559.16	13,813.75	182,412.70
Diamondville	117,469.03	125,635.90	0.00	25,356.84	24,281.43	0.00	2,732.48	24,209.08	319,684.76
Kemmerer	410,597.82	439,144.04	0.00	88,631.54	84,872.56	0.00	9,551.03	84,619.71	1,117,416.70
Thayne	36,301.20	38,824.98	0.00	7,835.99	7,503.63	0.00	844.43	7,481.31	98,791.54
Alpine	27,191.89	27,370.64	1,711.76	5,869.64	5,620.70	0.00	632.51	5,603.97	74,001.11
LaBarge	67,028.04	71,688.07	0.00	14,468.67	13,855.01	0.00	1,559.16	13,813.75	182,412.70
Opal	12,916.15	13,814.13	0.00	2,788.08	2,669.82	0.00	300.45	2,661.88	35,150.51
TOTAL	1,716,489.23	1,834,113.82	1,711.76	370,520.87	354,806.64	0.00	39,927.73	353,749.65	4,671,319.70
Converse (13)									
County	514,141.52	498,943.45	0.00	49,005.36	46,583.56	0.00	3,609.50	51,015.93	1,163,299.32
Douglas	732,056.70	710,417.06	0.00	69,775.90	66,327.64	0.00	5,139.31	72,638.63	1,656,355.24
Glenrock	310,503.97	301,325.44	0.00	29,595.65	28,133.06	0.00	2,179.86	30,809.87	702,547.85
Lost Springs	576.86	559.81	0.00	54.99	52.27	0.00	4.04	57.24	1,305.21
Rolling Hills	47,592.34	46,185.50	0.00	4,536.25	4,312.08	0.00	334.13	4,722.38	107,682.68
TOTAL	1,604,871.39	1,557,431.26	0.00	152,968.15	145,408.61	0.00	11,266.84	159,244.05	3,631,190.30
Niobrara (14)									
County	75,486.16	76,406.89	220,084.50	11,761.11	11,098.26	36,162.69	1,448.53	11,372.28	443,820.42
Lusk	127,563.14	129,119.04	0.00	19,874.91	18,754.88	0.00	2,447.87	19,217.86	316,977.70
Manville	8,227.14	8,327.51	0.00	1,281.83	1,209.61	0.00	157.88	1,239.46	20,443.43
Van Tassell	678.53	686.79	0.00	105.71	99.76	0.00	13.02	102.24	1,686.05
TOTAL	211,954.97	214,540.23	220,084.50	33,023.56	31,162.51	36,162.69	4,067.30	31,931.84	782,927.60
Hot Springs (15)									
County	148,626.08	165,247.10	0.00	13,517.14	29,856.97	0.00	16,068.07	13,518.26	386,833.62
E. Thermopolis	25,621.20	28,486.44	0.00	2,330.17	5,146.94	0.00	2,769.92	2,330.36	66,685.03
Kirby	6,840.05	7,604.97	0.00	622.09	1,374.08	0.00	739.48	622.13	17,802.80
Thermopolis	376,434.44	418,531.50	0.00	34,235.70	75,620.55	0.00	40,696.59	34,238.54	979,757.32
TOTAL	557,521.77	619,870.01	0.00	50,705.10	111,998.54	0.00	60,274.06	50,709.29	1,451,078.77
Johnson (16)									
County	310,212.02	299,905.93	0.00	15,986.46	17,507.97	0.00	3,171.54	26,934.72	673,718.64
Buffalo	488,231.38	472,011.04	0.00	25,160.54	27,555.12	0.00	4,991.57	42,391.57	1,060,341.22
Kaycee	34,709.02	33,555.90	0.00	1,788.70	1,958.92	0.00	354.86	3,013.68	75,381.08
TOTAL	833,152.42	805,472.87	0.00	42,935.70	47,022.01	0.00	8,517.97	72,339.97	1,809,440.94

Department of Revenue
Distribution of Sales and Use Tax to Cities, Towns and Counties

	Local Gov't Share State Sales Tax	Local General Purpose Tax	Local Special Purpose Tax	Local Gov't Share State Use Tax	Local General Purpose Use Tax	Local Special Purpose Use Tax	Local Gov't Share Use Tax from Out of State Contractors	Local Gov't Share Sales Tax from Out of State Vendors	Total Distribution
Campbell (17)									
County	2,967,206.12	2,834,812.33	0.00	240,600.91	230,085.01	0.00	26,619.73	223,916.73	6,523,240.83
Gillette	4,916,387.87	4,697,023.48	0.00	398,653.59	381,229.70	0.00	44,106.40	371,009.43	10,808,410.47
Wright	346,346.85	330,893.19	0.00	28,084.10	26,856.63	0.00	3,107.16	26,136.67	761,424.60
TOTAL	8,229,940.84	7,862,729.00	0.00	667,338.60	638,171.34	0.00	73,833.29	621,062.83	18,093,075.90
Crook (18)									
County	286,364.85	305,328.30	0.00	68,288.44	61,063.17	0.00	3,021.78	66,968.32	791,034.86
Moorcroft	78,071.78	83,241.79	0.00	18,617.52	16,647.68	0.00	823.81	18,257.61	215,660.19
Sundance	115,786.16	123,453.69	0.00	27,611.12	24,689.74	0.00	1,221.80	27,077.36	319,839.87
Hulett	43,610.41	46,498.36	0.00	10,399.63	9,299.33	0.00	460.19	10,198.60	120,466.52
Pine Haven	14,333.49	15,282.70	0.00	3,418.07	3,056.39	0.00	151.24	3,351.99	39,593.88
TOTAL	538,166.69	573,804.84	0.00	128,334.78	114,756.31	0.00	5,678.82	125,853.88	1,486,595.32
Uinta (19)									
County	702,013.81	709,081.82	0.00	116,644.13	116,591.20	0.00	13,039.78	98,338.95	1,755,709.69
Evanston	1,623,146.51	1,639,488.58	0.00	269,696.24	269,573.97	0.00	30,149.57	227,372.34	4,059,427.21
Lyman	280,638.22	285,076.14	0.00	46,895.10	46,873.81	0.00	5,242.44	39,535.75	704,261.46
Mountain View	176,992.03	178,774.02	0.00	29,408.35	29,395.05	0.00	3,287.58	24,793.25	442,650.28
TOTAL	2,782,790.57	2,812,420.56	0.00	462,643.82	462,434.03	0.00	51,719.37	390,040.29	6,962,048.64
Washakie (20)									
County	351,045.02	0.00	0.00	38,083.70	0.00	0.00	26,579.26	41,691.22	457,399.20
Tensleep	46,755.89	0.00	0.00	5,072.40	0.00	0.00	3,540.12	5,552.88	60,921.29
Worland	863,255.06	0.00	0.00	93,651.69	0.00	0.00	65,361.15	102,522.95	1,124,790.85
TOTAL	1,261,055.97	0.00	0.00	136,807.79	0.00	0.00	95,480.53	149,767.05	1,643,111.34
Weston (21)									
County	232,790.39	226,071.69	0.00	32,692.25	30,197.88	0.00	2,419.04	29,855.32	554,026.57
Newcastle	315,102.99	306,008.59	0.00	44,251.94	40,875.61	0.00	3,274.39	40,411.92	749,925.44
Upton	96,954.75	94,156.47	0.00	13,615.98	12,577.15	0.00	1,007.49	12,434.43	230,746.27
TOTAL	644,848.13	626,236.75	0.00	90,560.17	83,650.64	0.00	6,700.92	82,701.67	1,534,698.28
Teton (22)									
County	3,569,853.27	3,311,688.91	5,731,865.43	252,526.78	230,370.72	396,042.43	39,794.30	204,696.99	13,736,838.83
Jackson	2,599,670.40	2,411,667.64	0.00	183,897.28	167,762.64	0.00	28,979.36	149,066.25	5,541,043.57
TOTAL	6,169,523.67	5,723,356.55	5,731,865.43	436,424.06	398,133.36	396,042.43	68,773.66	353,763.24	19,277,882.40
Sublette (23)									
County	941,482.22	0.00	0.00	76,897.41	0.00	0.00	2,574.61	118,480.13	1,139,434.37
Big Piney	166,057.88	0.00	0.00	13,563.10	0.00	0.00	454.13	20,897.41	200,972.52
Pinedale	424,473.80	0.00	0.00	34,878.92	0.00	0.00	1,140.48	53,399.22	513,892.42
Marbleton	239,391.86	0.00	0.00	19,343.58	0.00	0.00	674.93	30,144.45	289,554.82
TOTAL	1,771,405.76	0.00	0.00	144,683.01	0.00	0.00	4,844.15	222,921.21	2,143,854.13
State Totals	73,457,827.17	59,701,895.36	13,556,887.28	8,026,693.64	7,438,249.89	1,160,467.08	1,771,791.14	7,802,615.49	172,916,427.05



*Liquor
Division*

• **Liquor Division**

General Information

Administrator	Lisa K. Burgess
Agency Contact	Lisa K. Burgess (307) 777-7120 Liquor Division 122 West 25 th Street, 2 West Cheyenne, WY 82002-0110 lburge@missc.state.wy.us
Other Locations	Does not apply
Year Reorganized	1996, The Liquor Commission was incorporated into the Department of Revenue and became an operating Division.
Statutory References	W.S. 12-2-101 repealed by Laws 1996, Chapter 74; Wyoming Liquor Division created under Department of Revenue; W.S. 12-2-101 - 12-9-119 et seq.
Authorized Personnel	32 full-time; 3 part-time
Organizational Structure	Accounting, Purchasing, Warehouse, Compliance
Clients Served	Licensed alcoholic beverage retailers, county malt beverage permittees, city and county licensing authorities, malt beverage wholesalers, industry representatives, microbreweries, the entire consuming public of spirit, wine and malt beverage products
General Funds	\$0
Enterprise Fund	\$1,093,198

Agency Mission

The Wyoming Liquor Division's dual mission is to provide quality wholesale distribution services and to administer Alcoholic Beverage Control Laws for the citizens of Wyoming. We envision a division respected for its excellent customer services while generating revenues to the state. We believe the control laws must be enforced while recognizing society's desire for availability of alcoholic beverages. We will run the division as a business equally concerned about the welfare of its employees and the survival of the liquor industry serving the citizens of a large and sparsely populated state.

Results of outcomes

Goal 1: Maximize revenue to the State, provide quality service through effective and efficient product distribution and enforce alcoholic beverage control laws.

Objective a: Continually improve day-to-day operation of product distribution and quality service while reducing overall costs.

Outcome: Return a profit, consistent with statutory requirement, to the General Fund each year.
For FY98, gross profit of 17.04% and net profit of 14.13% were achieved. This meets the statutory provision set forth in 12-2-303 (a). FY98 profit transferred to the General Fund was 5.3 million dollars.

Licenseses responding to surveys reflect satisfaction rate of 95% or better.
During FY98 local licensing authorities were asked to rate the divisions' cooperation, courtesy, and timeliness when interacting with their staff. The division's approval rating was 94%.

Inventory turnover rate increasing each year.
Tracking outcomes other than inventory turnover proved to be a better indicator of performance. The division did meet its target of turning inventory over at least 7 times during FY98.

A key performance measure of tracking the percentage of product outages was added. The percentage targeted for products out of stock was to be less than 2.5% at any one time. The actual outage for FY98 was 1.21%.

Objective b: Remain current on federal and state legislative issues and enforce control laws fairly and consistently.

Outcome: Percentage of inspections conducted annually.
The divisions' target was to inspect each non-seasonal liquor licensee at least two times a year. The division conducted 2,469 inspections which exceeded the target established.

Survey of dealers yields a 95% approval rating on fairness.

The liquor dealers were surveyed during the first year of the biennium. The FY97 Annual Report reflected a 93% satisfaction rating. For FY98 the local licensing authorities were surveyed. See 1.2 above.

State and Federal regulations not in conflict.

This measurement did not provide useful information. The division discontinued tracking this information during FY97. As part of promulgating new rules in FY98 changes were included which will hopefully alleviate conflicts with federal regulations.

Objective c: Promote cooperation and interaction with licensing authorities and licensees to promote greater compliance with liquor laws.

Outcome: Applications submitted by licensing authorities reflect decreasing rate of errors. Applications errors decreased from 25% to 22% during fiscal year 98.

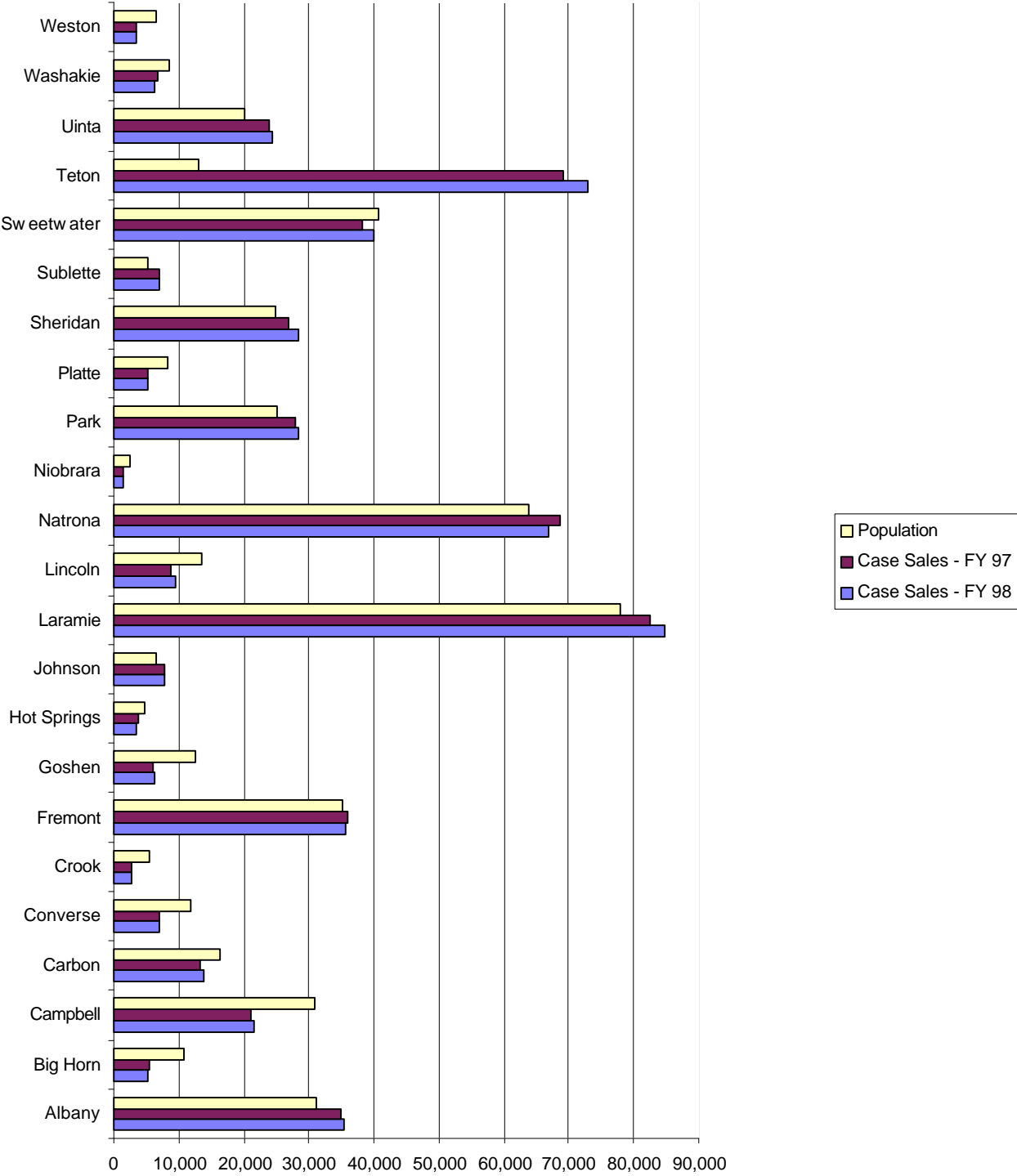
Strategic Plan Changes for Next Year

The Strategic Plan for FY 1999 - 2002 was timely completed and filed with the appropriate agencies. The Plan can be viewed on our website at: <http://revenue.state.wy.us>.

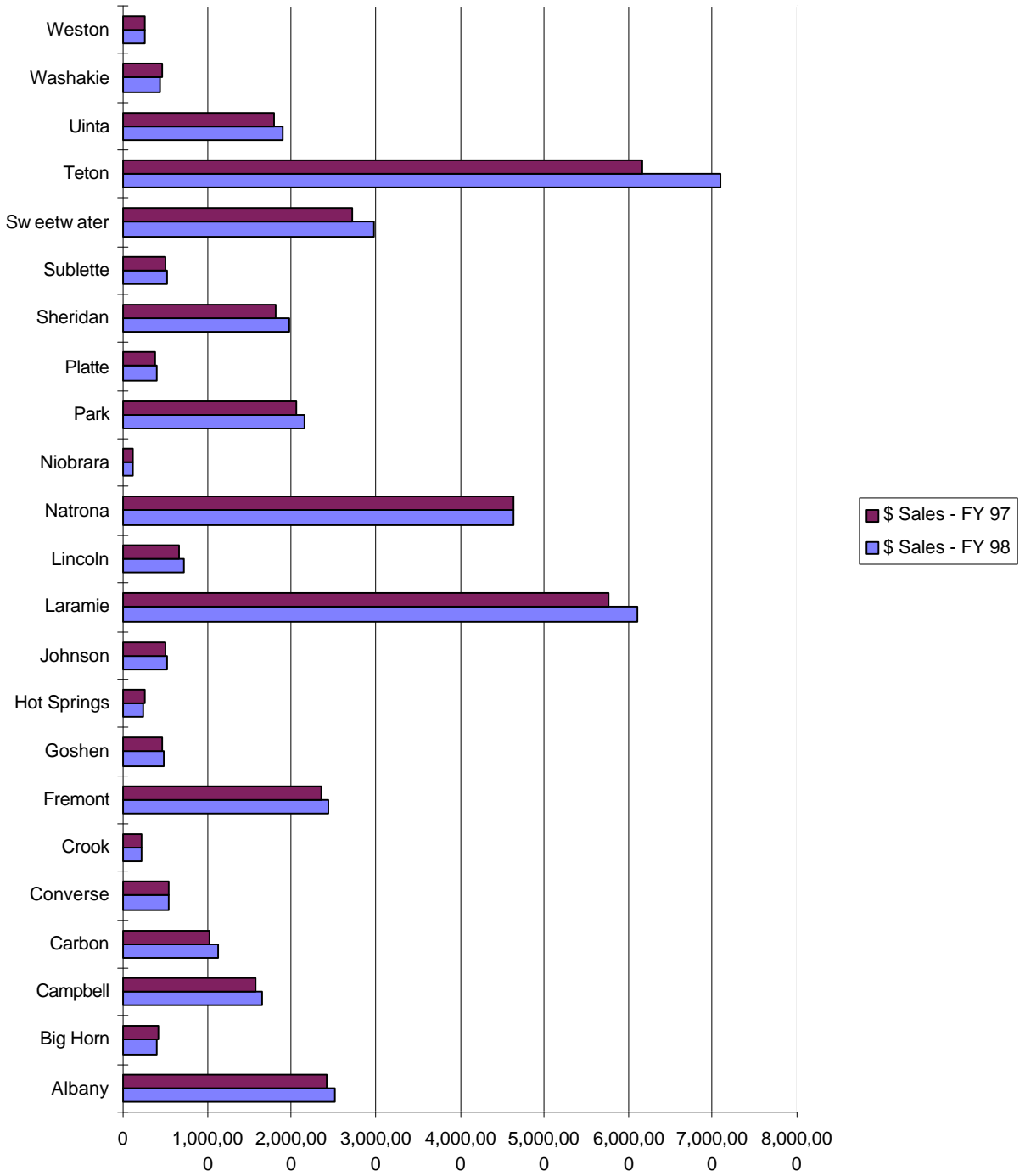
WYOMING LIQUOR DIVISION SALES BY COUNTY FY 97 & 98

	Case Sales - FY 98	Case Sales - FY 97	\$ Sales - FY 98	\$ Sales - FY 97	Population
Albany	35,385	34,891	2,517,655	2,410,815	31,079
Big Horn	5,332	5,614	405,005	423,683	10,844
Campbell	21,509	21,014	1,661,906	1,580,864	30,890
Carbon	13,919	13,342	1,127,851	1,019,008	16,247
Converse	7,030	7,013	547,768	539,934	11,704
Crook	2,735	2,666	229,586	216,251	5,612
Fremont	35,622	35,928	2,447,674	2,359,218	35,128
Goshen	6,242	6,077	474,707	458,706	12,602
Hot Springs	3,530	3,758	239,236	258,492	4,699
Johnson	7,789	7,826	524,977	512,685	6,503
Laramie	84,705	82,570	6,113,872	5,760,892	78,038
Lincoln	9,449	8,833	720,148	657,611	13,665
Natrona	66,866	68,584	4,633,255	4,643,197	63,885
Niobrara	1,399	1,435	112,981	114,039	2,554
Park	28,491	27,848	2,150,715	2,051,068	25,067
Platte	5,333	5,278	394,358	375,120	8,311
Sheridan	28,513	26,810	1,979,111	1,816,139	24,828
Sublette	6,924	6,991	525,069	507,950	5,375
Sweetwater	40,003	38,185	2,990,443	2,727,278	40,661
Teton	72,863	69,065	7,086,928	6,160,816	13,152
Uinta	24,420	23,798	1,892,511	1,790,840	20,126
Washakie	6,338	6,885	444,964	471,168	8,590
Weston	3,536	3,499	268,442	255,347	6,560
TOTAL	517,933	507,910	39,489,162	37,111,121	476,120

CASE SALES & POPULATION BY COUNTY



DOLLAR SALES BY COUNTY



**WYOMING LIQUOR DIVISION
VIOLATION SUMMARY
JULY 1, 1997 - JUNE 30, 1998**

<i>Date</i>	<i>Location</i>	<i>Statute</i>	<i>Description</i>
07/01/97 07/30/97	NO VIOLATIONS		
8/5/97	DAYTON	W.S. 12-1-101(A)	WINE IN STORE ROOM FOR SPECIAL NIGHTS- NOT ALLOWED WITH COUNTY MALT BEVERAGE PERMIT
8/6/97	BUFFALO	W.S.12-2-301(A)	CAN ONLY PURCHASE FROM LIQUOR DIVISION
8/19/97	CODY	W.S.12-2-301(A)	CAN ONLY PURCHASE FROM LIQUOR DIVISION
9/3/97	EVANSTON	W.S.12-2-301(A)	CAN ONLY PURCHASE FROM LIQUOR DIVISION
9/3/97	EVANSTON	W.S.12-2-301(A)& W.S. 12-4-702(I)	CAN ONLY PURCHASE FROM LIQUOR DIVISION, LICENSE MUST BE POSTED
9/19/97	RIVERTON	W.S.12-2-201(B)	DISTRIBUTE MALT BEVERAGES IN UNASSIGNED TERRITORIES
10/13/97	GLENROCK	W.S. 12-2-301(A) & W	CANNOT PURCHASE FROM SOURCE OTHER THAN DIVISION, LICENSE MUST BE POSTED DISPENSING ROOM
10/29/97	LANDER	W.S.12-2-301(A)	CAN ONLY PURCHASE FROM LIQUOR DIVISION
10/30/97	SHOSHONI	W.S. 12-5-204(A)	PULL TABS
10/29/97	PAVILLION	W.S. 12-4-601(B)	LEASE SITUATION
11/01/97 11/30/97	NO VIOLATIONS		
12/18/97	WHEATLAND	W.S. 12-2-301(A)	CANNOT PURCHASE FROM SOURCE OTHER THAN LIQUOR DIVISION, LICENSE MUST BE POSTED
12/7/97	AFTON	W.S. 12-2-3019A)	CANNOT PURCHASE FROM SOURCE OTHER THAN DIVISION, LICENSE MUST BE POSTED DISPENSING ROOM
01/01/98 01/30/98	NO VIOLATIONS		
2/19/98	MOORCROFT	W.S. 12-2-301(A)	CANNOT PURCHASE FROM SOURCE OTHER THAN LIQUOR DIVISION
03/01/98 03/30/98	NO VIOLATIONS		
4/25/98	TETON	W.S. 12-2-301 (A)	CANNOT PURCHASE FROM SOURCE OTHER THAN LIQUOR DIVISION
05/01/98 05/30/98	NO VIOLATIONS		
06/01/98 06/30/98	NO VIOLATIONS		

WYOMING LIQUOR DIVISION
 DETAIL OF EARNED SURPLUS ACCOUNT
 JUNE 1998

REMITTANCES TO STATE TREASURER FOR CREDIT TO GENERAL FUND BY FISCAL YEAR

	<u>Licensee Fees</u>	<u>Excise Taxes</u>	<u>Profits</u>
Fiscal Year 1991	8,250.00	1,159,902.46	4,045,114.33
Fiscal Year 1992	8,160.00	1,135,474.31	4,645,795.21
Fiscal Year 1993	7,271.66	1,128,088.59	4,696,463.82
Fiscal Year 1994	7,907.20	1,107,796.86	4,350,402.85
Fiscal Year 1995	7,885.08	1,089,500.89	4,319,657.24
Fiscal Year 1996	8,458.36	1,101,808.81	4,726,390.65
Fiscal Year 1997	11,123.00	1,131,660.54	5,322,003.79
Fiscal Year 1998	11,123.00	1,131,660.54	5,322,003.79

REMITTANCES TO STATE TREASURER FOR CREDIT TO GENERAL FUND BY CALENDAR YEAR

	<u>License Fees</u>	<u>Excise Taxes</u>	<u>Profits</u>
Calendar Year 1990	8,370.00	1,146,454.03	3,071,487.93
Calendar Year 1991 *	15,990.00	1,151,475.15	4,298,102.62
Calendar Year 1992	7,555.00	1,144,196.24	4,862,311.59
Calendar Year 1993	7,236.66	1,110,418.14	4,833,004.57
Calendar Year 1994	8,162.28	1,096,345.59	4,764,702.67
Calendar Year 1995	8,108.36	1,085,157.96	4,386,344.40
Calendar Year 1996	9,781.80	1,111,326.33	4,827,111.80
Calendar Year 1997	10,798.00	1,118,544.44	4,940,010.51
Calendar Year 1998	1,125.00	522,461.90	2,737,392.72

MONTHLY TRANSFERS

	<u>License Fees</u>	<u>Excise Taxes</u>	<u>Profits</u>
July 1997	1,690.00	100,879.67	299,598.32
August 1997	758.00	110,217.31	392,071.92
September 1997	7,200.00	109,648.28	382,241.61
October 1997	50.00	97,795.33	515,359.31
November 1997	275.00	102,706.20	485,271.62
December 1997	25.00	87,951.85	510,068.29
January 1998	600.00	112,243.28	414,087.24
February 1998	225.00	72,386.29	451,895.33
March 1998	0.00	77,298.93	363,993.27
April 1998	50.00	87,589.64	331,698.76
May 1998	250.00	84,625.29	849,541.63
June 1998	0.00	88,318.47	326,176.49
Current FYTD Total	11,123.00	1,131,660.54	5,322,003.79

* - License fees high due to transition to WIN. Fees previously paid with profits when funds available, now being paid the month following receipt, with taxes. Therefore, CY 91 reflects license fees collected in CY 90 & 91.

NOTE: Remittances reflected on this page are transferred to the State Treasurer after the actual collection month. Therefore, the Profits & Loss report reflects collection month, and this report reflects actual date remitted to the State Treasurer.

WYOMING LIQUOR DIVISION
BALANCE SHEET
JUNE 30, 1998

ASSETS

Cash		\$40.00
Enterprise Fund		1,313,470.97
Accounts Receivable		
Liquor Sales (Net)	\$439,480.10	
Returned Mdse & Claims	72,986.45	
Sales Reports	674.00	513,140.55
Inventory		4,748,803.57
TOTAL ASSETS		\$6,575,455.09

LIABILITIES & EQUITY

LIABILITIES

Accounts Payable	\$3,044,991.01	
Excise Tax Payable	106,497.85	
License Fees Collected Payable	1,325.00	
Sales Tax Payable	377.30	

TOTAL LIABILITIES \$3,153,191.16

EQUITY

Retained Earnings		3,422,263.93
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TOTAL LIABILITIES & EQUITY **\$6,575,455.09**

*W.S. 12-2-301(e) requires a footnote on the fair rental value of the liquor division property; the lease value of the liquor warehouse is estimated at \$3.75 a square foot, and the office space is estimated at \$8.50 a square foot. The warehouse is 112,000 square feet and the office is 8,000 square feet. ($\$3.75 \times 112,000 = \$420,000/\text{year}$ warehouse lease cost; $\$8.50 \times 8,000 = \$68,000/\text{year}$ office lease cost). The rental lease value estimate was provided by Prudential Volk Real Estate. The state owns the building where the liquor division is housed. The state pays no lease or mortgage expense. This information is for comparison only.

**The Liquor Division also provides warehouse space free of charge to the Department of Commerce and the Department of Transportation. The space currently allocated to other agencies is 384 square feet.

Wyoming Liquor Division Profit & Loss Statement For the Period Ended June 30, 1998

	Calendar Year to Date	% To Sales	Fiscal Year 98	% To Sales
SALES				
Liquor & Wine	\$17,294,545.86		\$38,422,596.39	
Split Case Charge	<u>117,141.35</u>		<u>217,581.70</u>	
GROSS SALES	17,411,687.21		38,640,178.09	
Less:				
Sales Returns & Allowances	8,773.86		14,705.03	
Outgoing Freight	<u>780,220.03</u>		<u>1,690,397.95</u>	
NET SALES	16,622,693.32	100.00%	36,935,075.11	100.00%
COST OF GOODS SOLD				
Beginning Inventory	3,573,218.07		4,089,118.81	
Liquor Purchases	14,586,895.18		30,623,410.97	
Less: Discounts earned	(150.73)		(755.90)	
Incoming Freight Costs	275,051.17		641,412.35	
Handling Costs	30,303.09		48,137.03	
Collectible Damage	(6,039.07)		(11,918.51)	
Physical Inventory Adjustment	791.01		2,515.50	
Ending Inventory	<u>(4,748,803.57)</u>		<u>(4,748,803.57)</u>	
TOTAL COST OF GOODS SOLD	13,711,265.15	82.49%	30,643,116.68	82.96%
GROSS PROFIT	2,911,428.17	17.51%	6,291,958.43	17.04%
OTHER INCOME				
Distiller Report Fees	7,505.50		11,019.50	
Beer Sales Report Fees	645.00		510.00	
Pallet Sales	90.00		188.00	
Copy Charges	0.00		0.00	
Sundry	<u>717.60</u>		<u>1,126.35</u>	
Total Other Income	<u>8,958.10</u>		<u>12,843.85</u>	
TOTAL GROSS EARNINGS	2,920,386.27	17.57%	6,304,802.28	17.07%
OPERATING EXPENSES				
Office & Warehouse Expense				
Encumbered FY 97	0.00		0.00	0.00%
FY 98	557,467.45	3.35%	1,081,446.99	2.93%
Warehouse Breakage	1,462.09		4,505.85	
WLC Truck Breakage	0.00		0.00	
Write Off of Uncollectible Debts	<u>0.00</u>		<u>0.00</u>	
Total Operating Expenses	<u>558,929.54</u>		<u>1,085,952.84</u>	
TOTAL NET EARNINGS	2,361,456.73	14.21%	5,218,849.44	14.13%
Beginning Retained Earnings	3,798,199.92		3,525,418.28	
Operating Transfers Out *	<u>(2,737,392.72)</u>		<u>(5,322,003.79)</u>	
* [Profit transferred to General Fund]				
RETAINED EARNINGS, 6-28-97	\$3,422,263.93		\$3,422,263.93	
EXCISE TAX and LICENSE FEES COLLECTED				
Liquor and Wine Excise Tax	\$411,626.38		\$908,529.80	
Malt Beverage Excise Tax	105,090.09		228,748.92	
Wholesale Beer License	250.00		7,408.00	
Microbrewery License	400.00		1,400.00	
Alcoholic Manufacturing License	0.00		0.00	
RR Dining Car License	350.00		950.00	
Vendor Sales Rep License	<u>850.00</u>		<u>1,000.00</u>	
Total Excise Tax Collected	\$518,566.47		\$1,148,036.72	

WYOMING LIQUOR DIVISION
Budget FY 97-98
For the Fiscal Period Ending June 1998

Personal Services	Allocation	Expended To Date	Balance	% Expended
100 - Personal Services				
103 - Salaries Classified	\$ 1,408,026.00	\$ 1,428,393.55	\$ (20,367.55)	101.45%
104 - Salaries Other	34,512.00	0.00	34,512.00	0.00%
105 - Employer Paid Benefits	524,256.00	483,370.15	40,885.85	92.20%
	<hr/>	<hr/>	<hr/>	
Total Personal Services	1,966,794.00	1,911,763.70	55,030.30	97.20%

Supportive Services

200 - Supportive Services				
201 - Real Property Repair & Maint	2,000.00	0.00	2,000.00	0.00%
202 - Equipment Repair & Maint	45,000.00	27,644.94	17,355.06	61.43%
203 - Utilities	0.00	499.99	(499.99)	NO BUDGET
204 - Communication	73,000.00	69,109.69	3,890.31	94.67%
207 - Dues, Licenses, Registration	11,808.00	14,668.30	(2,860.30)	124.22%
208 - Advertising & Promotion	180.00	937.65	(757.65)	520.92%
209 - Data Processing	0.00	0.00	0.00	NO BUDGET
210 - Miscellaneous	0.00	33.51	(33.51)	NO BUDGET
221 - Travel In State	55,680.00	19,495.57	36,184.43	35.01%
222 - Travel Out of State	0.00	7,253.63	(7,253.63)	NO BUDGET
231 - Office Supplies & Printing	35,000.00 *	32,437.59	2,562.41	92.68%
233 - Mtr Vehicle & Airplane Supl	1,000.00	204.27	795.73	20.43%
235 - Medical-Lab Supplies	500.00	348.60	151.40	69.72%
236 - Educational & Rec Supplies	3,000.00	2,366.26	633.74	78.88%
237 - Soft Goods & Housekeeping	3,000.00	4,142.58	(1,142.58)	138.09%
239 - Other Repair & Maint Supl	10,000.00	6,238.85	3,761.15	62.39%
241 - Office Equipment & Furn	8,610.00 *	1,598.99	7,011.01	18.57%
242 - DP, Reprod. & Other Equip	0.00	33,766.67	(33,766.67)	NO BUDGET
246 - Education-Recre-Tech Equip	0.00	0.00	0.00	NO BUDGET
247 - Housekeeping - Janitorial	0.00	988.00	(988.00)	NO BUDGET
249 - Farm & Shop Equipment	65,200.00 *	65,046.25 **	153.75	99.76%
252 - Equipment Rental	0.00	1,512.72	(1,512.72)	NO BUDGET
	<hr/>	<hr/>	<hr/>	
Total Supportive Services	313,978.00 *	288,294.06	25,683.94	91.82%

Restrictive Cost & Services

400 - Central/Data Services				
410 - Central Ser Data Ser	5,040.00	5,267.73	(227.73)	104.52%
900 - Special Services	10,000.00 *			
901 - Professional Fees		6,821.18		
902 - Consulting Services		0.00		
903 - Special Projects & Services		184.50		
	<hr/>	<hr/>	<hr/>	
Total Special Services	15,040.00	7,005.68	2,994.32	46.58%
Expense Budget 0101 Total	\$ 2,295,812.00	\$ 2,212,331.17	\$ 83,480.83	96.36%
	=====	=====	=====	=====

Purchases for Resale

801-01 - Liquor Purchases		40,830,064.28		
801-03 - Incoming Freight		1,238,917.94		
801-05 - Packing Materials, Forms, Catalog		101,716.43		
801-06 - Outgoing Freight		3,205,326.36		
801-07 - Wine Purchases		18,564,040.21		
801-08 - Pallett/Slip Sheet Charges		15.00		
	<hr/>	<hr/>	<hr/>	
Expense Budget 0201 Total	\$ 66,000,000.00	\$ 63,940,080.22	\$ 2,059,919.78	96.88%
	=====	=====	=====	=====

* - Includes exception & expanded budget items

** - One time expense for 2 forklifts

THIS REPORT IS BASED UPON THE U.S. CENSUS BUREAU'S OFFICIAL 1990 WYOMING POPULATION COUNT

WYOMING LIQUOR DIVISION

CHEYENNE, WYOMING 82002

ALLOWABLE LIQUOR LICENSES

Effective June 30, 1998

Cities & Towns COUNTY	1994 Estimated Population	1994 Retail Liquor Lic Authorized	Retail Liq Lic Issued	Retail Liq Lic Available	1994 Restaurant Liq Lic Authorized	Restaurant Liq Lic Issued	Restaurant Liq Lic Available	Rest. Lic. from Ltd License Issued	Limited Liq Lic Issued	Resort Liq Lic Issued	Microbrewery Permits Issued	Winery Permits Issued	Retail Cnty Malt Bev Permits Issued
Laramie	26,974	25	25	0	unlimited	16	unlimited	0	5	0	1	0	1 *
Rock River	188	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
County	3,917	7	6	1	unlimited	1	unlimited	0	3	0	0	0	5
ALBANY TOTAL	31,079		32			17		0	8	0	1	0	6
Basin	1,196	3	3	0	2	0	2	0	1	0	0	0	
Burlington	192	2	2	0	2	0	2	0	0	0	0	0	
Byron	507	2	1	1	2	0	2	0	0	0	0	0	
Cowley	515	2	1	1	2	0	2	0	0	0	0	0	
Deaver	203	2	0	2	2	0	2	0	0	0	0	0	
Frannie **	146		0			0		0	0	0	0	0	
Greybull	1,835	5	6	0	2	2	0	0	1	0	0	0	
Lovell	2,179	5	7	0	2	1	1	0	0	0	0	0	
Manderson	89	2	2	0	2	0	2	0	0	0	0	0	
County	3,981	7	7	0	3	0	3	0	1	0	0	0	3
BIG HORN TOTAL	10,844		29			3		0	3	0	0	0	3
Gillette	18,497	22	24	0	11	9	2	0	3	0	0	0	
Wright	1,281	4	3	1	2	0	2	0	0	0	0	0	
County	11,112	22	6	16	11	2	9	0	2	0	0	0	1
CAMPBELL TOTAL	30,890		33			11		0	5	0	0	0	1
Baggs	260	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Dixon	69	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Elk Mountain	192	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Encampment	487	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Hanna	1,033	3	4	0	unlimited	0	unlimited	0	0	0	0	0	
Medicine Bow	380	2	3	0	unlimited	0	unlimited	0	0	0	0	0	
Rawlins	9,182	19	20	0	unlimited	4	unlimited	0	4	0	0	0	
Riverside	87	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Saratoga	1,911	5	5	0	unlimited	1	unlimited	0	2	0	1	0	
Sinclair	474	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
County	2,171	4	5	0	unlimited	1	unlimited	0	2	0	0	0	5
CARBON TOTAL	16,247		47			6		0	8	0	1	0	5
Douglas	5,355	12	10	2	6	4	2	0	2	0	0	0	
Glenrock	2,281	6	6	0	3	1	2	0	1	0	0	0	
Lost Springs	4	2	1	1	2	0	2	0	0	0	0	0	
Rolling Hills	442	2	0	2	2	0	2	0	0	0	0	0	
County	3,622	7	4	3	3	0	90 3	0	1	0	0	0	3
CONVERSE TOTAL	11,704		21			5		0	4	0	0	0	3

* Special Malt Beverage Permit issued to University of Wyoming

** Licenses for Town of Frannie Listed under Park County

Cities & Towns COUNTY	1994 Estimated Population	1994 Retail Liquor Lic Authorized	Retail Liq Lic Issued	Retail Liq Lic Available	1994 Restaurant Liq Lic Authorized	Restaurant Liq Lic Issued	Restaurant Liq Lic Available	Rest. Lic. from Ltd License Issued	Limited Liq Lic Issued	Resort Liq Lic Issued	Microbrewery Permits Issued	Winery Permits Issued	Retail Cnty Malt Bev Permits Issued
Hulett	459	2	2	0	2	0	2	0	0	0	0	0	
Moorcroft	808	3	3	0	1	1	1	0	1	0	0	0	
Pine Haven	149	2	2	0	2	0	2	0	1	0	0	0	
Sundance	1,194	3	3	0	2	2	0	0	1	0	0	0	
County	3,001	6	6	0	3	0	3	0	1	0	0	0	5
CROOK TOTAL	5,612		16			3		0	4	0	0	0	5
Dubois	926	3	3	0	unlimited	4	unlimited	0	2	0	0	0	
Hudson	404	2	3	0	unlimited	0	unlimited	0	0	0	0	0	
Lander	7,338	16	16	0	unlimited	3	unlimited	0	4	0	1	0	
Pavillion	134	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Riverton	9,678	20	22	0	unlimited	5	unlimited	0	4	0	0	0	
Shoshoni	508	2	3	0	unlimited	0	unlimited	0	1	0	0	0	
County	16,142	32	20	12	unlimited	2	unlimited	0	1	0	0	0	5
FREMONT TOTAL	35,128		69			14		0	12	0	1	0	5
Ft. Laramie	235	2	2	0	2	0	2	0	0	0	0	0	
LaGrange	228	2	1	1	2	0	2	0	0	0	0	0	
Lingle	500	2	2	0	2	1	1	0	0	0	0	0	
Torrington	5,725	12	8	3	6	4	2	0	4	0	0	0	
Yoder	135	2	1	1	2	0	2	0	0	0	0	0	
County	5,779	11	5	6	5	0	5	0	0	0	0	0	1
GOSHEN TOTAL	12,602		19			5		0	4	0	0	0	1
Kirby	208	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
E Thermopolis	57	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Thermopolis	3,198	7	8	0	unlimited	2	unlimited	0	2	0	0	0	
County	1,236	2	2	0	unlimited	0	unlimited	0	0	0	0	0	1
HOT SPRINGS TOTAL	4,699		12			2		0	2	0	0	0	1
Buffalo	3,670	8	10 b	0	unlimited	3	unlimited	0	3	0	1	0	
Kaycee	284	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
County	2,549	5	5	0	unlimited	1	unlimited	0	0	0	0	0	1
JOHNSON TOTAL	6,503		17			4		0	3	0	1	0	1
Albin	128	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Burns	279	2	0	2	unlimited	0	unlimited	0	0	0	0	0	
Cheyenne	53,497	34	34	0	unlimited	17	unlimited	0	9	1	2	0	
Pine Bluffs	1,130	3	3	0	unlimited	0	unlimited	0	0	0	0	0	
County	23,004	46	11	35	unlimited	1	unlimited	0	4	0	0	1	1
LARAMIE TOTAL	78,038		49			18		0	13	1	2	1	1

(b) Includes 1 annexed February 21, 1995 (See Page 5)

Cities & Towns COUNTY	1994 Estimated Population	1994 Retail Liquor Lic Authorized	Retail Liq Lic Issued	Retail Liq Lic Available	1994 Restaurant Liq Lic Authorized	Restaurant Liq Lic Issued	Restaurant Liq Lic Available	Rest. Lic. from Ltd License Issued	Limited Liq Lic Issued	Resort Liq Lic Issued	Microbrewery Permits Issued	Winery Permits Issued	Retail Cnty Malt Bev Permits Issued
Afton	1,630	4	4	0	unlimited	2	unlimited	0	0	0	0	0	
Alpine	470	2	2	0	unlimited	2	unlimited	0	0	0	0	0	1 **
Cokeville	540	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Diamondville	920	3	3	0	unlimited	1	unlimited	0	0	0	0	0	
Kemmerer	3,205	7	6	1	unlimited	0	unlimited	0	2	0	0	0	
LaBarge	546	2	3	0	unlimited	0	unlimited	0	0	0	0	0	
Opal	105	2	0	2	unlimited	0	unlimited	0	0	0	0	0	
Thayne	288	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
County	5,962	12	10	2	unlimited	0	unlimited	0	0	0	0	0	1
LINCOLN TOTAL	13,665		32			5		0	2	0	0	0	2
Bar Nunn	883	3	1	2	unlimited	0	unlimited	0	0	0	0	0	
Casper	48,814	33	34	0	unlimited	21	unlimited	1 *	13	0	1	0	1 ***
Edgerton	258	2	4	0	unlimited	0	unlimited	0	0	0	0	0	
Evansville	1,518	4	6	0	unlimited	0	unlimited	0	0	1	0	0	
Midwest	517	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Mills	1,661	4	5	0	unlimited	1	unlimited	0	0	0	0	0	
County	10,235	20	14	6	unlimited	1	unlimited	0	3	0	0	0	3
NATRONA TOTAL	63,885		65			23		1	16	1	1	0	4
Lusk	1,556	4	4	0	2	2	0	0	2 a	0	0	0	
Manville	95	2	1	1	2	0	2	0	0	0	0	0	
Van Tassell	9	2	0	2	2	0	2	0	0	0	0	0	
County	894	2	2	0	2	0	2	0	0	0	0	0	0
NIOBRARA TOTAL	2,554		7			2		0	2	0	0	0	0
Cody	8,447	18	18	0	unlimited	12	unlimited	0	4	0	0	0	
Frannie	146	2	1	1	2	0	2	0	0	0	0	0	
Meeteetse	393	2	2	0	unlimited	2	unlimited	0	0	0	0	0	
Powell	5,770	13	12	1	unlimited	2	unlimited	0	4	0	0	0	
County	10,311	20	11	9	unlimited	3	unlimited	0	1	0	0	0	3
PARK TOTAL	25,067		44			19		0	9	0	0	0	3
Chugwater	195	2	2	0	2	1	1	0	0	0	0	0	
Glendo	205	2	2	0	2	0	2	0	0	0	0	0	
Guernsey	1,165	3	3	0	2	0	2	0	2	0	0	0	
Hartville	76	2	2	0	2	0	2	0	0	0	0	0	
Wheatland	3,376	8	8	0	4	0	4	0	2	0	0	0	
County	3,293	6	4	2	3	0	3	0	0	0	0	0	1
PLATTE TOTAL	8,311		21			1		0	4	0	0	0	1

* Converted from Limited Retail license to Restaurant W/Bar (See Page 6)

** This count includes 1 permit annexed to city of Alpine February 20, 1989

*** Special Malt Beverage Permit issued to Volume Services, Inc.

(a) Includes 1 annexed to city of Lusk September 1, 1992 (see Page 5)

Cities & Towns COUNTY	1994 Estimated Population	1994 Retail Liquor Lic Authorized	Retail Liq Lic Issued	Retail Liq Lic Available	1994 Restaurant Liq Lic Authorized	Restaurant Liq Lic Issued	Restaurant Liq Lic Available	Rest. Lic. from Ltd License Issued	Limited Liq Lic Issued	Resort Liq Lic Issued	Microbrewery Permits Issued	Winery Permits Issued	Retail Cnty Malt Bev Permits Issued
Clearmont	129	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Dayton	618	2	2	0	unlimited	2	unlimited	0	0	0	0	0	
Ranchester	696	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Sheridan	14,710	21	21	0	unlimited	8	unlimited	0	8	2	2	0	
County	8,676	17	16	1	unlimited	1	unlimited	0	3	0	0	0	4
SHERIDAN TOTAL	24,828		42			11		0	11	2	2	0	4
Big Piney	496	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Marbleton	711	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Pinedale	1,330	4	4	0	unlimited	5	unlimited	0	1	0	1	0	
County	2,838	5	5	0	unlimited	3	unlimited	0	1	0	0	0	4
SUBLETTE TOTAL	5,375		13			8		0	2	0	1	0	4
Bairoil	239	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Granger	126	2	2	0	unlimited	0	unlimited	0	0	0	0	0	
Green River	13,327	21	18	3	unlimited	2	unlimited	0	1	0	0	0	
Rock Springs	20,003	23	27	0	unlimited	0	unlimited	0	4	1	1	1	
Superior	286	2	1	1	unlimited	0	unlimited	0	0	0	0	0	
Wamsutter	258	2	1	1	unlimited	1	unlimited	0	0	0	0	0	
County	6,422	12	11	1	unlimited	1	unlimited	0	1	0	0	0	7
SWEETWATER TOTAL	40,661		61			4		0	6	1	1	1	7
Jackson	5,605	12	12	0	unlimited	23	unlimited	0	2	3	1	0	
County	7,547	15	11	4	unlimited	15	unlimited	4 *	1	6	1	0	26
TETON TOTAL	13,152		23			38		4	3	9	2	0	26
Evanston	11,852	20	19	1	unlimited	7	unlimited	0	3	1	1	0	
Lyman	2,009	5	2	3	unlimited	0	unlimited	0	0	0	0	0	
Mountain View	1,249	3	3	0	unlimited	1	unlimited	0	0	0	0	0	
County	5,017	10	7	2	unlimited	0	unlimited	0	2	0	0	0	3
UINTA TOTAL	20,126		31			8		0	5	1	1	0	3
Ten Sleep	323	2	2	0	2	1	1	0	0	0	0	0	
Worland	5,888	13	13	0	6	2	4	0	3	0	0	0	
County	2,379	4	1	3	2	0	2	0	0	0	0	0	0
WASHAKIE	861,512		16			3		0	3	0	0	0	0
Newcastle	3,185	7	7	0	3	1	2	0	1	0	0	0	
Upton	989	3	3	0	2	1	1	0	0	0	0	0	
County	2,386	5	5	0	2	1	1	0	2	0	0	0	0
WESTON	6,560		15			3		0	3	0	0	0	0
TOTALS	1,329,042	837	714	148		213		5	132	15	14	2	86

Total License Count (Retail, Restaurant, Limited and Resort only):

1079 93

* Malt Beverage Permits which converted to Restaurant W/Bar (See Page 6)

Licenses/Permits Issued by Wyoming Liquor Division

	Chartered Transport Svs Lic*	Industry Rep (Sales Rep)	Importer License	Malt Bev Wholesaler License	Malt Bev Wholesaler Satellite	Manufacturer License	Microbrewery Authority to Sell	Railroad License*	Rectifier License
Total Issued by WLD:	2	29	0	#	12	0	9	2	0

* Does not include 24 hour permits

COUNTY RETAIL LIQUOR LICENSES ANNEXED BY CITY/TOWN AFTER MAY 25, 1979

LICENSEES -----	CITY OR TOWN -----	COUNTY -----	DATE OF ANNEXATION -----
(a) Niobrara Country Club	Lusk	Niobrara	September 1, 1995
(b) Warren & Jacquelyn Stevenson	Buffalo	Johnson	February 21, 1995

W.S. Sec. 12-4-602 (c) A county license transferred within the jurisdiction of a city or town pursuant to annexation shall not be transferred to or renewed on different premises within the city or town for a period of six (6) years after the transfer of jurisdiction.

W.S. Sec 12-4-602(d) A license transferred pursuant to annexation shall be exempt from the population formula restrictions provided by W.S. 12-4-201.

LIMITED RETAIL LIQUOR LICENSES AND COUNTY MALT BEVERAGE PERMITS ISSUED RESTAURANT LIQUOR LICENSES

The following Restaurant Liquor Licenses were granted by the licensing authority of the respective cities, towns and counties. Licenses were granted as authorized by W.S. 12-4-401(b).

CHANGED FROM LIMITED TO RESTAURANT LICENSE (with bar)

CURRENT LICENSEE NAME	CITY or COUNTY	DATE CHANGED FROM LIMITED TO RESTAURANT	NAME OF LICENSEE AT TIME OF CHANGE FROM LIMITED TO RESTAURANT
FDV Foodservice**	Casper, WY	05-06-81	Casper Golf Club
Vista Grande, Inc.	Teton County, WY	07-03-79	Jackson Hole Road Runner Club
Jackson Hole Golf & Tennis Club	Teton County, WY	5-12-87	Jackson Hole Golf & Tennis Club

CHANGED FROM COUNTY MALT BEVERAGE PERMIT TO RESTAURANT LICENSE (with bar)

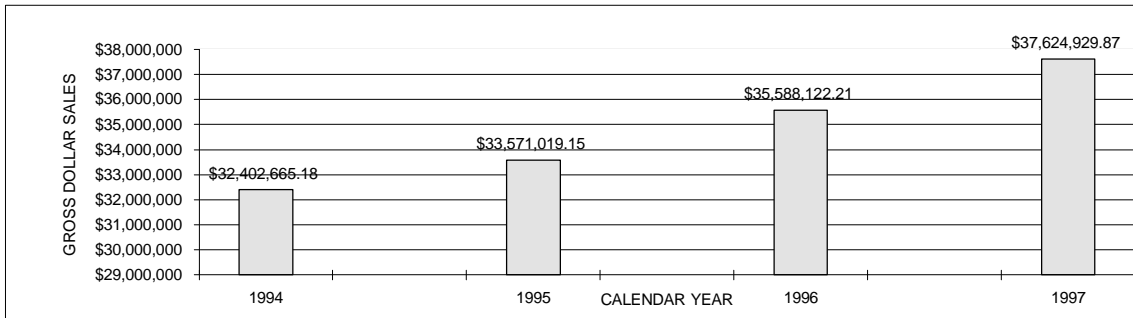
CURRENT LICENSEE NAME	CITY or COUNTY	DATE CHANGED FROM COUNTY MALT TO RESTAURANT
Left Bank Entertainment	Teton County, WY	06-01-81
Sam Coutts Enterprises	Teton County, WY	06-01-81

The above licenses were converted to restaurant w/bar as provided for by W.S. 12-4-410(b)...If a restaurant has a dispensing room separate from the dining area which is licensed prior to February 1, 1979 for purposes of alcoholic or malt beverage sales an

** Transferred to TTS Enterprises (4/97)

**WYOMING LIQUOR DIVISION
CHEYENNE, WYOMING
DISTILLED SPIRITS AND WINE GROSS DOLLAR SALES**

	1994	1995	1996	1997
JAN	\$2,064,013.48	\$2,105,299.50	\$2,386,656.93	\$2,373,432.59
FEB	\$2,181,826.71	\$2,139,819.23	\$2,476,310.25	\$2,478,783.23
MAR	\$2,514,211.76	\$2,538,887.78	\$2,441,083.72	\$2,771,845.53
APR	\$1,925,262.89	\$2,008,628.85	\$2,509,223.96	\$2,468,451.52
MAY	\$2,809,992.65	\$2,986,248.95	\$3,033,710.12	\$2,927,719.78
JUN	\$2,985,908.21	\$3,145,682.29	\$2,866,846.40	\$3,376,206.34
JUL	\$2,772,789.76	\$3,086,429.45	\$3,721,296.69	\$3,763,846.81
AUG	\$3,339,554.19	\$3,353,918.97	\$3,305,372.06	\$3,557,341.55
SEP	\$2,717,478.68	\$2,718,682.04	\$3,019,580.41	\$3,258,388.24
OCT	\$2,657,437.12	\$2,771,916.20	\$3,020,543.42	\$3,362,916.01
NOV	\$2,892,669.72	\$3,137,233.06	\$2,938,092.42	\$2,987,527.58
DEC	\$3,541,520.01	\$3,578,272.83	\$3,869,405.83	\$4,298,470.69
	<hr/>	<hr/>	<hr/>	<hr/>
	\$32,402,665.18	\$33,571,019.15	\$35,588,122.21	\$37,624,929.87



**FY 1998 ACTIVITY LIST
LIQUOR LICENSES
JULY 1, 1997- JUNE 30, 1998**

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
03/31/97	2621	Carolyn Jean Howell Time Out Liquors 1114 W Main St Newcastle WY 82701	Permanent Expiration License Never Issued
05/08/97	652	License Expired	Bowman Brewing Co Inc Bowman Brewing Co 320 S 2nd St Laramie WY 82070
05/08/97	403090	License Expired	Bowman Brewing Co Inc Bowman Brewing Co 320 S 2nd St Laramie WY 82070
06/13/97	2395	Olga Halterman Miners Bar 608 Main St Hartville WY 82215 Mail: PO Box 91 Guernsey WY 82214	2394 Joseph Halterman Notified 7/18/97
07/01/97	2750	Iron Horse Inc Iron Horse 287 E Flaming Gorge Way Green River WY 82935 Mail: PO Box 608 Green River WY 82935	Transfer of Location
07/01/97	401321	H & B LLC Teton Village Market 3200 McCollister Dr Teton Village WY 83025 Mail: PO Box 387 Teton Village WY 83025	401533 Paul McCollister
07/02/97	401035	Boyerleedale LLC Boyerleedale 21405 Kortess Rd Alcova WY 82620	New County Malt Beverage
07/07/97	4061	R Kirk Morgan Superbowl 2635 Big Horn Av Cody WY 82414	4060 LeRoy & Theo Morgan

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
07/10/97	38	Albany Lodge Inc Albany Lodge 1148 Hwy 11 Laramie WY 82070	5386 James D Sparks
07/10/97	796	Burco LLC Vee Bar Guest Ranch 2091 State Hwy 130 Laramie WY 82070	1118 Colburt Inc
07/10/97	4371	Permanent Expiration	Debra Ochsner Red Fox Grill 150 Platte River Access Fox Park WY 82057
07/10/97	401069	Permanent Expiration	Edward E Bergstrom J&G Wholesale 1348 Hwy 287 S Laramie WY 82070 Mail: PO Box 614 Laramie WY 82070
07/10/97	401660	Permanent Expiration	Daryl Ochsner Red Fox Grill & General Store 150 Platte River Access Fox Park WY 82057 Mail: 56 Fox Park Circle Fox Park WY 82057
07/11/97	4488	Party Pleasers Party Pleasers 1915 1/2 House Av Cheyenne WY 82001	New Charter Transportation
07/14/97	5525	Teton Limosine Service Teton Limosine Service 855 Snow King Av Jackson WY 83001 Mail: PO Box 7503 Jackson WY 83002	New Charter Transportation
07/15/97	5047	Robert Saunders Wild Bert's Saloon 120 E Main Kirby WY 82430 Mail: PO Box 961 Thermopolis WY 82443	New Retail
07/15/97	6019	Kay L Waldrop Haven Bar & Grill 2 Hays Blvd Pine Haven WY 82721	4446 James A Packard

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
07/22/97	2379	H T Inc Golden Steer Supper Club 2071 N Main St Sheridan WY 82801	2240 Golden Steer Inc
07/22/97	5576	3 Sisters Truck Stop 3 Sisters Truck Stop 11 5th St Manville WY 82227 Mail: PO Box 2 Manville WY 82227	1786 Sheilah Eddy
07/25/97	2756	Permanent Expiration	JJJ&L Inc Mountain View Lodge 2776 Northfork Hwy Cody WY 82414
07/25/97	6320	Y.V.I. LLC Yellowstone Valley Inn 3324 Northfork Hwy Wapiti WY 82450	5522 Vicki Testa
07/25/97	401120	Garnett L Cary Painter Store 3946 Crandall Rd Cody WY 82414 Mail: PO Box 1931 Cody WY 82414	New County Malt Beverage
07/25/97	401440	K-Z Partnership K-Z Guest Ranch Outfitters 3477 Crandall Rd Cody WY 82414 Mail: PO Box 2167 Cody WY 82414	New County Malt Beverage
07/31/97	6150	Permanent Expiration	Victoria Wheeler Mama Mia 1905 Sheridan Av Cody WY 82414
08/01/97	793	Buffalo Jump Saloon Inc Stateline Station 5930 Old Hwy 14 Beulah WY 82712 Mail: PO Box 222 Beulah WY 82712	DBA Correction
08/01/97	4791	Rays Viking Inc Maxie's Bar & Grill 2740 E 3rd St Casper WY 82609	DBA Correction

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
08/01/97	5397	Sportspage Lounge Inc The Chat Room Lounge 421 Boswell Laramie WY 82070	DBA Correction
08/04/97	1107	Clyde's Lounge Inc Clyde's Lounge 145 S Bent Powell WY 82435	4227 Roger C & Jolien M Nelson
08/05/97	655	Bozeman Trail Inn LLC Bozeman Trail Inn 158 Johnson St Big Horn WY 82833 Mail: PO Box 6572 Sheridan WY 82801	381 BTI Inc
08/05/97	401158	Dampier Snowmobiles Inc Dampier Snowmobiles Inc 25135 1/2 US Hwy 85 Newcastle WY 82701	New County Malt Beverage
08/11/97	586	Blunck LLC Ten Sleep Saloon 207 2nd St Ten Sleep WY 82442 Mail: PO Box 277 Ten Sleep WY 82442	3040 E H "Bud" Knight
08/13/97	2608	Hotel Associates Inc Days Inn Rendezvous 339 Wasatch Rd Evanston WY 82930	New Restaurant
08/14/97	4875	Riverside LLC Riverside 161 Bear River Dr Evanston WY 82930 Mail: PO Box 6003 Evanston WY 82931	829 Harold A Byrne
08/14/97	5363	Sombrero Inc El Jarro Family Restaurant 625 S Main St Lusk WY 82225 Mail: PO Box 158 Lusk WY 82225	New Restaurant

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
08/19/97	2392	Hall's Marina Inc Glendo Marina 383 Glendo Park Rd Glendo WY 82213 Mail: PO Box 187 Glendo WY 82213	1315 DJR Aquisition Corp
08/19/97	3524	MRLD Management LLC Emerald Junction Grill 4005 CY Av Casper WY 82604 Mail: 100 N Center St #100 Casper WY 82601	New Restaurant
08/19/97	4684	Powder Horn Ranch LLC Powder Horn Golf Club 14 Clubhouse Rd Sheridan WY 82801 Mail: 161 Hwy 335 Sheridan WY 82801	2012 Ewe Turn Inc
08/19/97	4685	Relinquished	Powder Horn Ranch LLC Powder Horn Golf Club 14 Clubhouse Rd Sheridan WY 82801 Mail: 161 Hwy 335 Sheridan WY 82801
08/19/97	5997	Vitales Italian Cowboy Inc Vitales Italian Cowboy 2127 Grand Av Laramie WY 82070	5155 Security First bank
08/19/97	5998	Relinquished	Vitales Italian Cowboy Inc Vitales Italian Cowboy 2127 Grand Av Laramie WY 82070
08/27/97	3892	Permanent Expiration	John P Miller Classic Café' & Pizza 201 S 4 Glenrock WY 82637 Mail: PO Box 760 Glenrock WY 82637
09/01/97	1400	The Dayton Mercantile LTD LLC The Dayton Mercantile 408 Main St Dayton WY 82836 Mail: PO Box 449 Dayton WY 82836	New Restaurant

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
09/01/97	6035	Brian Warner Old Western Saloon 103 S Yellowstone Glendo WY 82213 Mail: PO Box 64 Glendo WY 82213	4378 Clyde Odie & Joan Warner
09/02/97	1013	Center Investments Inc Main Street Market 612 N Main St Sheridan WY 82801 Mail: PO Box 4008 Sheridan WY 82801	4072 Motor Inn Lounge Inc
09/02/97	1958	Fred John Ells Venice Bar & Dining Room 1010 Main St Hartville WY 82215 Mail: PO Box 108 Hartville WY 82215	2192 Pamela Jean Gregory
09/02/97	2580	Divina M Holcomb Dev's Airport Café & Bar 2000 Airport Rd Gillette WY 82716	New Restaurant
09/02/97	3907	Miners & Stockmans Bar LLC Miners & Stockmans Bar 608 Main St Hartville WY 82215	2395 Olga Halterman
09/02/97	4071	Motor Inn Lounge Inc Main Street Tavern 612 N Main Sheridan WY 82801 Mail: PO Box 4008 Sheridan WY 82801	New Resort
09/04/97	5515	Lorie Templin Sportsman's Pair-A-Dice Bar & Lounge 123 Main St Shoshoni WY 82649 Mail: PO Box 28 Shoshoni WY 82649	2158 Jackie L Frandsen
09/10/97	5076	Permanent Expiration	Velma J Schneider The Branding Iron Bar 19600 US Hwy 85 Lusk WY 82225 Mail: Star Rt Box 154 Lusk WY 82225

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
09/15/97	6206	Wild West Bagels & Western Works LLC Wild West Bagels & Western Works 1426 Sheridan Av Cody WY 82414	New Restaurant
09/16/97	4405	Olympic Flame Inc Mayflower Olympic Flame 112 W 17th St Cheyenne WY 82001	2169 GPN Investments Inc
09/20/97	5542	Thomas F Thiel & Jerry L Girard Tom & Jerry's Steak House 1620 Big Horn Av Worland WY 82401	1540 Harry Douzenis
09/20/97	402390	Permanent Expiration	Evanston Wholesale Inc Evanston Wholesale 83 Enterprise Ln Evanston WY 82930
09/20/97	402952	Permanent Expiration	Western Wyoming Beverages Inc Satellite S Park Service Center Jackson WY 83001 Mail: PO Box 1811 Jackson WY 83001
09/20/97	402954	Permanent Expiration	Western Wyoming Beverages Inc Satellite 510 Lignite Kemmerer WY 83101 Mail: PO Box 190 Kemmerer WY 83101
09/24/97	4177	NEK Inc Tank N Tummy 6370 E Yellowstone Evansville WY 82636 Mail: 1480 Linda Vista Dr Casper WY 82609	5498 Tank & Tummy Inc
09/24/97	5232	Ramona A Shull High Plains 2311 Hwy 789 Jeffrey City WY 82310 Mail: 125 Antler Court Lander WY 82520	3313 Deborah L League
09/24/97	401130	Debra Cornelison Midvale Store 1550 Missouri Valley Rd Riverton WY 82501	401934 Bryce Westlake

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
09/30/97	1533	Permanent Expiration	Double Shot Inc d/b/a Double Shot Bar 357 N 4th St+C7 Rock River WY 82083 Mail: PO Box 8 Rock River WY 82083
10/07/97	5455	Sunlight Inc Packard Grill 408 S Douglas Hwy Gillette WY 82716 Mail: PO Box 1149 Gillette WY 82716	New Restaurant
10/08/97	19	Pablo Abril Little Mexico 520 Wilkes Dr #10 Green River WY 82935	4872 Rita'a Fine Mexican Food Inc
10/10/97	3959	Gunnar O Moe Gunnar's Pizza 845 S Washington Afton WY 83110 Mail: Box 3167 Alpine WY 83128	New Restaurant
10/16/97	6073	Todd R & Noni L Weber Lusk Liquor Store 115 S Main Lusk WY 82225 Mail: Box 172 Lusk WY 82225	3955 Vern & Theresa Modine
10/17/97	2518	License Reverted to City	James M Hitch La Cantina 8 West 4th St Marbleton WY 83113 Mail: Box 695 Big Piney WY 83113
10/22/97	1021	Armohack Chanthongthip China Panda 1810 E Cedar St Rawlins WY 82301	New Restaurant
10/22/97	4058	Moreno & Agraz LLC Las Margaritas 3350 CY Av Casper WY 82604	New Restaurant

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
10/22/97	4379	Oggies Bones N Booze Inc Oggies Bones & Booze 1801 W Spruce Rawlins WY 82301 Mail: PO Box 1898 Rawlins WY 82301	Transfer of Location
10/22/97	4709	Relinquished	Bunloeun (David) EK Prom China Panda 1810 E Cedar Rawlins WY 82301
10/28/97	4680	Louise Poston Oasis Lounge & Liquor 318 Center St Douglas WY 82633	4382 James E O'Grady Sr
10/29/97	4608	Piney Island Tavern Inc Piney Island Tavern 402 Hwy 193 Story WY 82842 Mail: PO Box 177 Story WY 82842	3353 Teodoro & Sharon Legarreta
11/05/97	1270	Crooked Creek Guest Ranch LLC Crooked Creek Guest Ranch 76 Fir Rd Dubios WY 82513 Mail: PO Box 1779 Dubios WY 82513	New Restaurant
11/05/97	1796	Coleen Eisele & Jerome Schantz Spotted Horse Bar 7021 Hwy 14-16 Arvada WY 82831	2803 James Jellis & Jerome Schantz
11/06/97	5443	Sugarland Enterprises Perkins Family Restaurant & Bakery 1730 Dell Range Blvd Cheyenne WY 82009	New Restaurant
11/13/97	5369	Sonny's Sports Lounge Inc Sonny's Sports Lounge 621 SE Wyoming Blvd Casper WY 82609 Mail: 2901 Navarre Casper WY 82604	Transfer Location

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
11/18/97	580	Blue Sage Properties LLC Stagecoach Inn 845 Fort St Buffalo WY 82834 Mail: PO Box 576 Buffalo WY 82834	5404 Stagecoach Inn & Tavern Inc
11/19/97	32	Alcar Inc & Pioneer Club Inc The Iron Horse 117 S Bent Powell WY 82435 Mail: 803 Road 8 1/2 Powell WY 82435	836 C & L Inc & Pioneer Club Inc
11/21/97	5749	Martin E & Clarice D Tyler Dee-Mart 52 Spruce St Granger WY 82934 Mail: PO Box 17 Thermopolis WY 82443	906 Kevin L & Karen L Carter
12/02/97	2292	Green River Properties Inc Green River Rendzvous 950 W Flaming Gorge Way Green River WY 82935 Mail: 2320 Westview Rock Springs WY 82901	2081 The Finer Edge Inc
12/02/97	5076	Velma Schnieder Branding Iron Bar Star Rt 154 Lusk WY 82225	New Retail
12/02/97	6218	Jimmie D & Barbara C Wilkinson Double Shot Bar 357 N 4 Rock River WY 82083 Mail: PO Box 116 Rock River Wy 82083	New Retail
12/03/97	1114	Cody Company A Bar A Ranch 21 Mi SE Of Encampment Encampment WY 82325 Mail: PO Box 247 Encampment WY 82325	11 A Bar A Inc

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
12/03/97	6016	Relinquished	Wagon Wheel Restaurant Wagon Wheel Restaurant 270 N Main St Fort Bridger WY 82933 Mail: PO Box 47 Fort Bridger WY 82933
12/03/97	6023	Rudy & Clara Walker Wagon Wheel Cafe 270 N Main Ft Bridger WY 82933 Mail: PO Box 219 Ft Bridger WY 82933	New Retail
12/04/97	4843	Rex & Luane Rich Noodles Bar & Liquor Store 84506 S Hwy 89 Afton WY 83110 Mail: PO Box 735 Afton WY 83110	6380 Darrell & Valerie Zlomke
12/05/97	403750	RAM Restaurant Corp of WY C B & Potts & Big Horn Brewing 1650 Dell Range Blvd Cheyenne WY 82009	New Microbrewery
12/07/97	3690	Clark S McInroy Buffalo Grill 100 Buffalo Dr Chugwater WY 82210 Mail: PO Box 634 Wheatland WY 82201	2488 High Plains Buffalo Lodge
12/10/97	1515	Doug Doherty Classic Cafe 201 S 4 Glenrock WY 82637 Mail: PO Box 1828 Glenrock WY 82637	New Restaurant
12/16/97	1528	Double Diamond Outfitters of WY LLC Wood River Lodge 1261 Wood River Rd Meeteetse WY 82433 Mail: PO Box 73 Meeteetse WY 82433	1529 Double Diamond Outfitters Inc
12/17/97	3912	Mishmash Inc Jim & Karen's Place 915 CY Av Casper WY 82604	New Restaurant

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
12/31/97	843	C & K Trucking LLC Bob's Place 939 E 2nd St Casper WY 82601	2620 Robert & Shirley Howard
12/31/97	3806	Permanent Expiration	Melinda 's LLC Melinda's Restuarant 57 N Main Sheridan WY 82801
12/31/97	5227	Permanent Expiration	Sheridan Palace Inc Sheridan Palace Restaurant 138 N Main St Sheridan WY 82801
12/31/97	403095	Permanent Expiration	Brown & Dicken Inc Checkers 235 S Main Buffalo WY 82834
01/07/98	297	Kristen Anderson & Robert Higgin Cornucopia 1140 W Hwy 22 Jackson WY 83001 Mail: PO Box 11335 Jackson WY 83001	New Restaurant
01/07/98	6110	Permanent Expiration	Westbank Spirits LLC Corbett's Cooler 3395 W McCollister Dr Teton Village WY 83025 Mail: PO Box 530 Teton Village WY 83025
01/07/98	401010	Alta Golf Association Targhee Village Golf Course Stateline & Golf Course Rd Alta WY 83422 Mail: PO Box 707 Alta WY 83422	401328 Mark Hipkins
01/13/98	702	Vernell Britton 49'er Bar 757 Gilcrist Wheatland WY 82201	5213 Thomas D Shelledy Sr
01/20/98	3396	Jennifer M Leiser Back Street Pub 146 S Bent St Powell WY 82435	1959 R Elmer & J Hildreth

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
01/21/98	1520	Don Seals Enterprises Inc Ray's Liquor 63 N Main St Buffalo WY 82834	4789 Ray's Liquor Inc
01/27/98	364	Teresa Attaway Anchor Bar 6 Hays Blvd Pine Haven WY 82721-9761	2187 Matt R Garland
01/27/98	5761	V & J Chamberlain Companies Inc 189 Liquor N US HWY 189 Kemmerer WY 83101 Mail: 107 Emery St Kemmerer WY 83101	2758 J & S Companies Inc
02/03/98	1493	Robert & Venessa Dickinson & Dave & Jane Collings Buckaroo Bar 110 Center St Pavillion WY 82532 Mail: Box 231 Pavillion WY 82532	1494 Robert & Venessa Dickinson
02/05/98	1060	Circa Brentwood Permit Inc Holiday Inn 204 W Fox Farm Road Cheyenne WY 82007 Mail: 3100 McKinnon Suite 1000 Dallas TX 75201	1030 Cheyenne Catering Co Inc
02/07/98	5421	Permanent Expiration	Curtis Starkey Haycreek Golf Club 1229 E Elkhorn Wright WY 82732 Mail: P O Box 316 Wright WY 82732
02/12/98	2463	Puthearith Hen & Maly Prom China Garden 162 N 6th Lander WY 82520	New Restaurant
02/17/98	4872	Rita's Fine Mexican Food Inc. Rita's Fine Mexican Food Mansface Plaza 9 & 10 Green River WY 82935 Mail: 105 Powell Green River WY 82935	19 Pablo Abril

<i>DATE</i>	<i>CUST NO</i>	<i>CURRENT LICENSEE/STATUS</i>	<i>FORMERLY HELD BY</i>
02/20/98	4771	The Ranch LLC The Ranch 148 Main St Lander WY 82520 Mail: P O Box 1863 Lander WY 82520	3246 Lander Sweetwater Grille, A Wyo Corp
02/28/98	2290	Permanent Expiration Winery	John J & Loyce M Gregg Avalon Club 4610 E. Yellowstone Evansville WY 82636 Mail: PO Box 1481 Evansville WY 82636
02/28/98	403273	Permanent Expiration Microbrewery	John J & Loyce M Gregg Avalon Club 4610 E. Yellowstone Evansville WY 82636 Mail: PO Box 1481 Evansville WY 82636
03/01/98	1798	El Sol De Mexico Inc El Sol De Mexico 1104 N Federal Blvd Riverton WY 82501 Mail: 453 Main St Lander WY 82520	New Restaurant
03/01/98	5421	Curtis A Starkey Haycreek Golf Course 1229 E Elkhorn Dr Wright WY 82732 Mail: PO Box 316 Wright WY 82732	New Retail
03/03/98	2312	Marion M Griffin Cowboy Bar 303 S 3rd St Laramie WY 82070 Mail: PO Box 261 Laramie WY 82073	3376 Arsenio Lemus
03/05/98	797	Chuck & Polly Burch Lost Soldier Saloon 603 Indian Paintbrush Bairoil WY 82322 Mail: PO Box 69 Bairoil WY 82322	New Retail

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03/06/98	5499	Permanent Expiration	Taco 'N Tee Times Inc Taco Tico Rte 3 Box 2B N Hwy 26 Torrington WY 82223 Mail: 8017 E Douglas #4 Wichita KS 67207
03/07/98	2809	Permanent Expiration	Jody & Steven D. Jewett H & J Cafe 120 S Bighorn Avenue Morrrocft WY 82721 Mail: PO Box 36 Moorcroft WY 82721
03/08/98	2309	Bonnie D Griebe Pony Soldier RV Park Rt 1 Lingle WY 82223 Mail: PO Box 575 Lingle WY 82223	3627 Michael Martinez
03/10/98	4687	Tony D Poulos & Carol Thompson TNC 2200 1st Street Elmo Addition Hanna WY 82327 Mail: PO Box 352 Hanna WY 82327	4786 Rawlins National Bank
03/11/98	5512	Taylor's Invasion Bar Inc Taylor's Invasion Bar 343 Nolan Avenue Kaycee WY 82639 Mail: PO Box 224 Kaycee WY 82639	2749 Invasion Bar Inc
03/15/98	2170	Permanent Expiration Winery	Gage Corporation Happy Days Liquor 4510 E Yellowstone Hwy Evansville WY 82636 Mail: PO Box 602 Evansville WY 82636
03/15/98	403086	Bear River Brewing LLC Bear River Brewing 1012 Main Street Evanston WY 82930	New Microbrewery
03/15/98	403279	Permanent Expiration Microbrewery	Gage Corporation Happy Days Liquor 4510 E Yellowstone Hwy Evansville WY 82636 Mail: PO Box 602 Evansville WY 82636

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03/24/98	2740	Imagine Inc Shooters 117650 US HWY 89 Alpine WY 83128 Mail: General Delivery Alpine WY 83128	393 Bar Nothing Inc
03/25/98	2800	Jemp's Inc Jemp's 202 Main Street Lander WY 82520 Mail: 440 South 3rd Street Lander WY 82520	2184 Teodora Garcia & Rosa Demora
03/31/98	503	Permanent Expiration	Bruce & Faye Berglund Players Restaurant 3307 Nationway Cheyenne WY 82001
03/31/98	623	Permanent Expiration	Booti Enterprises Inc Kickin Coffee Bean 265 W Broadway Jackson WY 83001 Mail: PO Box 7330 Jackson WY 83001
03/31/98	2071	Permanent Expiration	Jay & Ann Fear Fife's Sourdough House 119 S Fremont Pinedale WY 82941 Mail: PO Box 979 Pinedale WY 82941
03/31/98	2356	Permanent Expiration	Melvin E Guertzen The Shack 526 1/2 Arapahoe Thermopolis WY 82443
03/31/98	3623	Permanent Expiration	Zillah P Martin The Crossing PO Box 76 El k Mountain WY 82324
03/31/98	4498	Permanent Expiration	Pekings Chinese Restaurant Inc Pekings Chinese Restaurant 333 E A Street Casper WY 82601
03/31/98	5359	Permanent Expiration	Snowy Range Pizza Inc Pizza Hut 215 N Federal Blvd Riverton WY 82501

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03/31/98	5398	Permanent Expiration	Bruce & Judy Springer Neon Chisler Grill 175 N Center Street Jackson WY 83001 Mail: PO Box 2774 Jackson WY 83001
03/31/98	403945	Permanent Expiration Microbrewery	White Pony Inc Humprey's Bar & Grill 408 W Juniper Gillette WY 82718
04/01/98	383	Back Bar Inc Back Bar 502 Main Riverton WY 82501	1620 E & A Partners
04/01/98	485	Benham's Inc. Benhams 1814 E 2nd Street Casper WY 82601 Mail: 1111 Crest Hill Drive Casper WY 82601	3432 Little Beaver Enterprises
04/01/98	1956	Hal Elliston & Carlton & Jane Kroese Stockman Bar 105 S 4th Street Basin WY 82410 Mail: PO Box 754 Basin WY 82410	1957 Hal Elliston & Donald Kroese
04/01/98	2003	Estate of Warren J. Jackson Far Horizons 4911 Valley View Road Riverton WY 82501 Mail: PO Box 72 Riverton, WY 82501	2782 Warren J. Jackson
04/01/98	2190	Permanent Expiration	David & Sheila Garner The Feed Bag 530 Arapahoe Thermopolis WY 82443
04/01/98	2635	Robert M. Hunter Oggies Bones & Booze 1801 W Spruce Rawlins WY 82301 Mail: 116 Apple Avenue Rawlins WY 82301	4379 Oggies Bones N Booze Inc

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04/01/98	4254	New Peking Restaurant Inc. Peking Chinese Restaurant 333 A Street Casper WY 82601	New Restaurant
04/01/98	4612	Pinnacle Buttes LDG & Campground Pinnacle Butte LDG & Campground 3577 US HWY 26 Dubois WY 82513	2787 Jarico Inc
04/01/98	5360	Snowy Range Pizza Inc. Pizza Hut 215 N Federal Blvd Riverton WY 82501	New Restaurant
04/01/98	5424	Robert D. Sterling Dayton Mercantile 408 Main Street Dayton WY 82836 Mail: PO Box 449 Dayton WY 82836	1400 Dayton Mercantile LTD LLC
04/01/98	5471	Svilar Inc Svilars 173 S Main Street Hudson WY 82515 Mail: PO Box 238 Hudson WY 82515	5470 Sophia F. Svilar Estate
04/01/98	5511	Taylor Bros LLC Pizza Hut 545 Shoshoni Thermopolis WY 82443 Mail: 400 East 1st Street Suite 302 Casper WY 82601	New Restaurant
04/01/98	5524	Teton Liquors Inc. Teton Liquors 520 S Hwy 89 Jackson WY 83001 Mail: PO Box 2500 Jackson WY 83001	2935 Katbillu Corporation
04/02/98	401032	Permanent Expiration County Malt Beverage	Arrow Petroleum Corp Pathfinder Lake Marina 28600 Pathfinder Rd Alcova WY Mail: PO Box 40121 Casper WY 82604

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04/03/98	3629	Permanent Expiration	Mary Lou Massa Pete's Bar 37194 Highway 30 Ft Bridger WY 82933 Mail: 10170 N. Camino Pico Vista Tucson AZ 85743
04/03/98	401270	Beverly Gearhart Cash Store 37066 Bus Loop I-80 Fort Bridger WY 82933 Mail: HC66 Box 97 Ft Bridger WY 82933	New County Retail Malt
04/07/98	1970	Jack Ely Wind River Sporting 420 Uinta Drive Green River WY 82935	New Retail
04/08/98	5816	Mills VFW Post 10969 4693 W Yellowstone Mills WY 82644 Mail: PO Box 532 Mills WY 82644	Annexed into City of Mills
04/13/98	2455	Heje Inc Outlaw Saloon 3839 E Lincoln Way Cheyenne WY 82001	1475 Dharam Corp
04/15/98	1070	Phillip C & Amy B Clarke Sweetwater Station 4189 ST HWY 789 Lander WY 82520	1070 Phillip C Clark
04/15/98	1527	Permanent Expiration	Double Bar J Guest Ranch Inc Double Bar J Guest Ranch 3609 US Highway 26 Dubois WY 82513
04/15/98	401170	Double H Inc Boysen Marina & Campground 827 Brannan Rd Shoshoni WY 82649	401174 Double M Inc
04/15/98	403755	The Ranch House Restaurant LLC The Ranch 148 Main Street Lander WY 82520 Mail: PO Box 1863 Lander WY 82520	403710 Popo Agie Brweing Company

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04/16/98	533	Black Mountain Cooperative Inc Crazy Woman Saloon 307 Main Street Dayton WY 82836 Mail: PO Box 53 Dayton WY 82836	1965 Eloc Enterprise Inc
04/18/98	6085	Weiss Enterprises Inc China Gardens 616 Big Horn Avenue Worland WY 82401	New Restaurant
04/20/98	2737	II Botticelli LLC Botticelli Restorante 2007 S Douglas Hwy Ste B Gillette WY 82718 Mail: 2610 S Douglas Hwy #180-319 Gillette WY 82718	New Restaurant
04/21/98	4716	Erin E Quarterman Wyarno Bar 1041 Hwy 336 Wyarno WY 82845 Mail: 530 N Main Street Sheridan WY 82801	4718 Jacqueline Quarterman
04/21/98	403599	Vernon S Maxwell Corp City Liquors 490 Fort Street Buffalo WY 82834	New Microbrewery
04/22/98	5610	Tommyknocker Brewery Casper LLC Tommyknocker Brewery 256 S Center Casper WY 82601 Mail: 1401 Miner Street Idaho Springs CO 80452	5461 Sunshine Valley Brewing Co.
04/22/98	6105	Steven P West Steve's Wyoming Club Bar 131 K Street Rock Springs WY 82901 Mail: 708 D Street Rock Springs WY 82901	2945 Howard & Kay Kelly
04/22/98	403899	Tommyknocker Brewery Casper LLC Tommyknocker Brewery 256 S Center Casper WY 82601 Mail: 1401 Miner Street Idaho Springs CO 80452	403825 Sunshine Valley Brewing Co.

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05/04/98	2470	Robert & Delores Herder Hobos Buffalo Lounge & Grill 100 Buffalo Chugwater WY 82210 Mail: 2309 E 10th Street Cheyenne WY 82001	3690 Clark McInroy
05/04/98	4449	Alan L Palmer Prairie Schooner 320 S 2nd Street Edgerton WY 82635 Mail: PO Box 475 Edgerton WY 82635	5660 Harold Townsend
05/05/98	5030	Sandbar Inc Casper Liquors/Sandbar 100 N Ash Casper WY 82601	947 Casper Liquors Inc
05/06/98	2904	KF & CO Inc Mountain Dragon 340 W Broadway Jackson WY 83001 Mail: PO Box 3682 Jackson WY 83001	New Restaurant
05/06/98	4365	Ows & R Corp Roosters Old Western Saloon 103 N Yellowstone Glendo WY 82213 Mail: PO Box 211 Glendo WY 82213	6035 Brian Warner
05/08/98	388	Bailey's of Laramie Inc Bailey's 2410 Grand Avenue Laramie WY 82070	561 Blimpies of Laramie Inc
05/08/98	2148	Foster's Inc Foster's Country Corner Lounge 1561 Snowy Range Rd Laramie WY 82070 Mail: PO Box 580 Laramie WY 82070	2150 Dick Foster
05/08/98	403425	Permanent Expiration Microbrewery	JB Morris Inc JB Morris 1684 Superior Court Laramie WY 82070

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05/12/98	2912	KZ Corporation Goofy's Tavern 2801 E Lincolnway Cheyenne WY 82001 Mail: 3001 Henderson Suite H Cheyenne WY 82001	4611 Pinnacle Inc
05/14/98	3672	Nancy R McCann Moose Country Dining 1408 Warm Spring Dr Dubois WY 82513 Mail: PO Box 1383 Dubois WY 82513	6207 Wild Ventures Inc
05/15/98	3750	Earle William & Jana Patricia Meade Ben's Bar & Restaurant 35 N Wyoming Guernsey WY 82214	2114 Fletcher Family LTD Partnership
05/15/98	6103	Jennifer Werbelow Burlington Bar 100 S Main Burlington WY 82411 Mail: PO Box 295 Burlington WY 82411	3493 Dixon Lunt
05/15/98	401184	Permanent Expiration County Malt Beverage	Jack Dykstra 824 Hwy 37 Lovell WY 82431 Mail: 836 N Day Powell WY 82435
05/20/98	5987	Villa Veracruz Inc Villa Veracruz 175 N Center Jackson WY 83001 Mail: PO Box 931 Wilson WY 83014	New Restaurant
05/27/98	3150	Kum & Go LLC Kum & Go #963 1209 Beech Street Kemmerer WY 83101 Mail: 4201 Westown Pkwy 220 W Des Moines IA 50266	1138 Contemporary Industries Corp
06/02/98	1985	Wayne Emter Coffeen Liquors & Lounge 112 Coffeen Ave Sheridan WY 82801	3772 Vincent Mediate

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06/04/98	3504	MBSP LLC Mustang Saloon 4484 State Hwy 530 Green River WY 82935 Mail: HCR 65 Box 150 Green River WY 82935	2440 Hast Inc
06/08/98	910	Kenneth & Nancy Casner Elk Mountain Trading Co 205 Bridge Street Elk Mountain WY 82324 Mail: 2916 E. 11th Street Cheyenne WY 82001	New Retail
06/15/98	1115	Cody Cattle Co Inc. 525 W Yellowstone Ave Cody WY 82414 Mail: 726 Allen Avenue Cody WY 82414	559 Donald & Kathleen Blaylock
06/30/98	265	Permanent Expiration	Kurt C Amos High Plains Steak and Seafood 252 Alpine Street LaBarge WY 83123 Mail: PO Box 35 LaBarge WY 82123
06/30/98	5047	Permanent Expiration	Robert Saunders Wild Bert's Saloon 120 E Main Kirby WY 82443 Mail: PO Box 961 Thermopolis WY 82443
06/30/98	401158	Permanent Expiration County Malt Beverage	Dampier Snowmobile Inc 25135 1/2 US HWY 85 Newcastle WY 82701