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**Wyoming:
Payments in
Lieu of Taxes**

**UNIVERSITY OF
WYOMING**

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Wyoming: Payments in Lieu of Taxes

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Overview of Payments in Lieu of Taxes

About half of the land in Wyoming is managed by the federal government. These federally managed lands are not subject to the property taxes used to support county and town governments, school districts, fire districts, and other units of local government. Because local governments have to provide some additional services as the result of these federal lands, Congress authorized federal land management agencies to share some types of revenue with states and counties and provided for a program of payments in lieu of taxes. This program is administered by the U.S. Bureau of Land Management (BLM). Wyoming counties received payments in lieu of taxes (PILT) of between \$5.4 and \$7.2 million annually for years 1990 through 1996. This is in addition to \$1.7 to \$4.4 million of annual revenue-sharing payments that affect PILT. This report explains how the PILT and related revenue sharing payments operate.

All states, territories, and the District of Columbia are eligible to receive PILT. Wyoming received the ninth largest amount in 1995 (see Figure 1), while it has the sixth largest entitlement land acreage (see Figure 2). However, on a per-acre basis, it received the sixth smallest PILT (see Figure 3), and the fifth smallest federal land payments (PILT plus related revenue sharing) of all recipients (see Figure 4).

The PILT computation is based on three key variables: 1) eligible federal acres in the county, 2) federal revenue sharing going to the county general fund in the

prior fiscal year, and 3) the population of the county to the extent that it provides a limit for the payment. A county's PILT is based on two calculations. First, the eligible federal acres in the county are multiplied by a standard per acre rate. The prior year's federal revenue sharing amount is then subtracted from this number to estimate the county's PILT. The estimated PILT amount is then compared to a per capita payment ceiling based on population. The county's estimated payment is based on the smaller of the two amounts. In the second calculation, the eligible federal acres in the county are multiplied by a minimum per acre rate. This calculation does not consider the prior year's federal revenue sharing amount, but it is subject to the same per capita payment ceiling. The county then receives the larger of the two calculated amounts as PILT.

The following illustrates the complexity of calculating PILT payments. For most counties in Wyoming, the estimated PILT is an amount per acre (\$.75 prior to 1995) for the qualifying federal acreage in the county. This amount is reduced by revenue sharing payments to the county general fund from the previous year to determine the PILT amount for the county. For example, Uinta County had 567,025 qualifying federal acres in 1994. Multiplying this acreage by \$.75 per acre results in a figure of \$425,269. This amount was reduced by \$76,783 of federal revenue sharing payments to the county general fund in 1993, resulting in a 1994 PILT amount for Uinta County of \$348,486.

In situations where the prior year's federal revenue sharing payments significantly reduce the standard PILT calculation, a minimum payment is calculated based on a lower rate (\$.10 prior to 1995). For example, in 1994 Laramie County had only 10,025 acres of qualifying federal land, but received \$229,876 in federal revenue sharing payments in 1993. Under the \$.75 per acre calculations, Laramie County would receive no PILT payment since the calculation results in a negative amount. However, under the minimum payment calculation, Laramie County received PILT of \$1,003 (10,025 acres at \$.10 per acre). The minimum payment calculation is not reduced by the previous year's federal revenue sharing payments.

A county receives whichever is greater, the standard \$.75 per acre less the previous year's federal revenue sharing or the minimum \$.10 per acre without the reduction for the previous year's federal revenue sharing. Both payment calculations are subject to a limit based on population. Since many counties in Wyoming have relatively small populations and relatively large amounts of federal lands, the population limit in the PILT calculations is often the dominant factor in determining a county's PILT amount. For example, if Lincoln County had received \$.75 for each of 1,947,609 acres (less \$153,565 in 1993 federal revenue sharing payments), its 1994 PILT payment would have been \$1,307,142. However, Lincoln County's population for PILT purposes was only 13,000 residents in 1994, and the limit was \$32 per capita. As a result, Lincoln County's PILT amount was based on 13,000

residents times \$32 per resident (\$416,000), reduced by the \$153,565 in 1993 federal revenue sharing payments. Thus, Lincoln County received PILT of only \$262,435. As another example, in 1993 Sublette County was subject to a population ceiling of \$242,150 (\$50 per capita for a population of 4,843), even though it had 2,432,166 acres of qualified federal lands and received only \$117,118 in qualified revenue sharing payments in 1992. Without the population limit, Sublette County would have received \$1,707,007 from the standard method or \$243,216 from the minimum method.

Under the standard method, the combination of PILT payments plus the prior year's revenue sharing to the county remains relatively constant with the PILT amount increasing (decreasing) as the prior year's revenue sharing payment decreases (increases). However, the amount received by a county in any given year from the combination of PILT payments plus the *current* year's revenue sharing can vary significantly. For example, if there is a larger revenue sharing payment for the current year, the total revenue to county government will be higher since the current year's PILT is calculated from the prior year's lower revenue sharing payment. If revenue sharing is lower the next year, total revenue to county government will also be lower because the PILT amount will be reduced by the prior year's revenue sharing. This accentuates what may be a small variation in revenue sharing payments. As a result, counties can have significant fluctuation in their annual federal lands revenue over time. While

some estimate can be made for changes in PILT, the annual revenue sharing amounts cannot be projected, so the county must wait until the National Forest Service (NFS) announces the distribution amounts in August and October of each year.

Under the minimum method, counties can also have significant fluctuation in their total annual federal lands revenue because their PILT amount is not offset by the revenue sharing amount received in the previous year. As shown in Table 1, there appears to be a cycle of higher federal lands revenues one year followed by lower federal lands revenues the next year for many counties in Wyoming during the last seven years (1990 through 1996).

The uncertainty associated with federal lands revenue as the result of the current year revenue sharing payments is complicated by a number of factors. For counties receiving PILT subject to the population ceiling, the population data used is important. The population data were updated in 1991 for the 1990 census and in 1994 for the 1992 estimate of population. The 1994 change in population data increased the population and the ceiling for two counties (Park and Sweetwater) receiving PILT limited by population. It reduced the population and ceiling for only Hot Springs County, while the remaining counties limited by population did not change. However, the 1991 change resulted in lower population units and ceilings for 18 counties, including all but two receiving PILT limited by population (Fremont and Natrona). In addition, the rounding of population to the nearest thousand sometimes results in

large changes when the number of residents hasn't changed as dramatically. For example, Park County's population of 23,178 based on the 1990 census was rounded to 23,000 for 1991 through 1993 PILT calculations, but the 1992 estimate of 23,699 was rounded to 24,000 when used for 1994 through 1996 PILT calculations. Another complication is complete and correct information to BLM. The 1994 PILT was based on corrections to the state's revenue sharing reporting, which had excluded federal mineral royalties shared with the counties in 1990 through 1993. As a result, there was a large increase of reported revenue sharing in 1993, and a resulting decrease of PILT in 1994. This effect was reversed in part for the 1996 PILT because royalties were no longer shared beginning in March of 1995. Finally, and perhaps most importantly, Congress increased the PILT rates beginning in 1995, however it did not appropriate sufficient funds in the subsequent years to make full payments based on the revisions. The 1995 and 1996 PILT amounts for each county nationwide were calculated based on the new rates, then reduced by the ratio of appropriated funds to full funding requirements based on the new rates. Figures 5 and 6 illustrate the effect of these actions. The black portion of the bar represents the actual change in PILT payment for each county from the amount calculated using the 1994 PILT rates. The gray portion of the bar represents the PILT increase if the new rate structure had been fully funded. Future appropriation levels as related to full funding requirements under the new law are unknown.

PILT Calculations for Wyoming (Section 6902)

The PILT program was started in October 1976 when Congress passed Public Law (PL) 94-565. The BLM was selected to administer the program because it manages more acres of federal land (over 270 million acres) than any other federal land management agency. PILT is calculated based on PL 94-565, as amended by PL 98-63 and PL 103-397, and as codified in Chapter 69 of Title 31 of the United States Code (U.S.C.).

Each county in Wyoming presents an unique combination of acreage, population, and revenue sharing payments, so this report gives both the historic record of payments and the related details for PILT calculations. Where the general information is not relevant to Wyoming counties, it is only mentioned as part of the governing law.

Entitlement Lands

PILT calculations are based in large part on entitlement land acreage in each county. Entitlement lands consist of lands administered by the National Forest Service (NFS), National Park Service (NPS), and Bureau of Land Management (BLM), as well as lands used in federal water resource development projects, dredge disposal areas for the Army Corps of Engineers, National Wildlife reserve areas, some Army installations, and certain lands donated to the U.S. government by state and local governments. The county entitlement acreage is determined by the county and does not necessarily reflect estimates prepared by other sources.

Population Payment Limits

PILT is limited or capped based on the population of the county as determined by census. The limit is calculated using a sliding scale of dollars per capita multiplied by the population unit. The population unit is the population rounded to the nearest thousand, if the population exceeds 5,000. The actual population is used for populations under 5,000. A government may not be credited with a population greater than 50,000. The less populous counties have a larger per capita unit rate, but the ceiling (per capita unit rate times population unit) is larger for the more populous counties.

For fiscal years 1994 and prior, the per capita unit rates remained constant. For fiscal years 1995 through 1999, the per capita unit rates are increased each year. Beginning in 1996, the congressionally determined per capita rates also will be increased annually for inflation. See Table 2 for these rates. (Note: 1998 and 1999 inflation rates are not yet determined. They will be determined by the change in the Consumer Price Index from July 1, 1996, through June 30, 1997, for 1998 and July 1, 1997, through June 30, 1998, for 1999.)

Prior Year Revenue Sharing Payments in the Computation

Certain federal revenue sharing payments received by the counties are used in the PILT formula. While eight sources of payments are included in the law and might apply to Wyoming counties, only the National Forest Service (NFS) is presently included as a prior year payment for PILT computation purposes in Wyoming beginning in FY 1997. Rea-

sons for not including the other items are explained for the remaining sources. There are three provisions not listed below that apply to specific lands in other states, including one provision for Arizona and New Mexico and two provisions for Superior National Forest in Minnesota.

Each type of payment is included in the PILT calculations only if the funds go to a local unit of general government. This means that if the county is allowed to include the monies in its general fund, the payment is included as a prior year's payment. If the monies are required by state statute to be applied to a non-general unit of government (one that does not provide general services), the payments are not included in the PILT calculation. Such non-general units include school districts, range improvement districts, and road or highway funds.

The categories of prior year revenue sharing payments are:

1. National Forest Service—25 percent of gross revenue is paid to states for counties (16 U.S.C. 500). This includes national grasslands that NFS administers under the Bankhead-Jones Farm Tenant Act. Total revenues are accounted for by category and forest or grasslands unit, and the county portion is determined by the portion of acreage of that unit in each county. (See Appendices 1 and 2 for details. No similar data are available for other agencies.) After the 25 percent revenue sharing amount is calculated, the public is notified through a NFS press release, and the

funds are sent to the state. The state then distributes the funds to the counties as determined by the NFS. This is normally done after the end of the fiscal year (September 30), but an estimate is paid in August based on third quarter data. The county apportions the proceeds between the general school fund and the road fund in its county, but it is required to apply no less than five percent to either fund by state statute (W.S. 9-4-504), so five percent is excluded from the prior year's payment for national forests in the PILT calculation. No similar reduction is made for Bankhead-Jones payments made for the national grasslands.

Sources of the revenue include:

Timber: stumpage.

Grazing: fees per AUM.

Land Uses: amounts received for uses other than separately classified uses.

Recreation—special uses: ski areas, etc.

Power: payments for right-of-ways.

Minerals: sale or other disposition of non-leasable minerals. (Leased minerals are the responsibility of BLM, and are included in Category 2, below.)

Recreation - User Fees: campground and picnic area fees, outfitter guide fees, etc.

K-V: Knutson-Vandenberg Act of 1930 requires deposits from timber purchasers to be used for nurseries to reforest harvested areas.

Timber Purchase Road Credit: when a timber purchaser's road building costs exceed the appraised value of removed timber, the purchaser is allowed to claim a credit for the excess costs. This credit is applied to subsequent timber purchases in other areas, reducing stumpage revenues. At that point, it is reported separately.

Salvage Sales: Christmas trees, down and dying trees, etc.

2. Bureau of Land Management—50 percent of monies received from mineral leasing is paid to states, including sales, bonuses, royalties, and interest charges related to these payments (30 U.S.C. 191). Effective March 1995, counties no longer receive federal mineral royalties. Prior to that, each county received a small percentage of the state's 50 percent share, per W.S. 9-4-601.
3. Federal Energy Regulatory Commission—37.5 percent of occupancy and use of national forests and public lands is paid to states (16 U.S.C. 810). These funds were not passed from the state to the counties, so they have not been included in the PILT prior year's payments.
4. Bureau of Land Management—12.5 percent of proceeds from Taylor Grazing Act §3 grazing receipts (on lands in grazing districts) paid to states for counties, and 50 percent of proceeds from Taylor Grazing Act §15 grazing receipts (on isolated or disconnected holdings not in grazing districts) paid to states for counties (43 U.S.C. 315). A portion of grazing fees under the act are distributed to the counties, but per W.S. 9-4-403 are credited to the Range Improvement Fund of the appropriate grazing district, based on the location of the leased land. Other receipts under the act (non-grazing lease or sale of public lands) are allocated by the state treasurer to the school districts per W.S. 9-4-402.
5. Bureau of Land Management—25 percent of revenues from the use of lands under Bankhead-Jones Farm Tenant Act is paid to the counties (7 U.S.C. 1012). Weston County received a small amount from this source in fiscal year 1991. Since then, the state has not received amounts from this program. Any receipts were sent from BLM to the counties.
6. Bureau of Land Management and National Forest Service—50 percent of monies received from mineral leasing on acquired lands is paid to the state (30 U.S.C. 355 with reference to 30 U.S.C. 191). The State Department of Audit reports these under mineral leasing.
7. Bureau of Land Management and National Forest Service—various percentages of net revenues from sale of land and materials under the Material Disposal Act (61 Stat. 681). These funds are not passed through to the counties.
8. U.S. Fish and Wildlife Service—25 percent of revenues from the sale of timber, grazing, and materials on reserve area lands and the sale of carcasses of certain animals is paid to the counties (16 U.S.C. 715s(c)(2)). The state did not receive amounts for

this program. Any receipts were sent from FWS to the counties.

The total applicable revenue sharing payments for each county reduces the PILT amount for the respective county under the standard method. In some instances, the prior year's revenue sharing payment exceeds the per acre or population amount. When that happens, the amount under the standard method is \$0, and the minimum method applies.

See Table 3 for payment sources and amounts for 1990 through 1996, as reported by the Wyoming Department of Audit for the subsequent fiscal year PILT calculation.

Cents Per Acre

The calculation of PILT includes two rates of cents per acre. The high or maximum rate is shown below as the standard method. The result of multiplying this rate by the number of entitlement acres is offset by the deduction of revenue sharing payments the county received in the prior fiscal year. The lower rate shown below provides a minimum PILT amount, subject to the population limit, but without a deduction for prior year revenue sharing payments. Both rates remained at the original amount during the years before 1995. Congress increased PILT rates by 120 percent based on a schedule of increases for the fiscal years (FY) 1995 through 1999, along with a provision to adjust the new rate schedule for inflation beginning in FY1996.

The Standard Method rate is as follows:

Fiscal Year	Per Acre	with inflation adjustment
1994 & prior	\$0.75	
1995	\$0.93	
1996	\$1.11	\$1.16
1997	\$1.29	\$1.36
1998	\$1.47	to be determined
1999	\$1.65	to be determined

The Minimum Method rate is as follows:

Fiscal Year	Per Acre	with inflation adjustment
1994 & prior	\$0.10	
1995	\$0.12	
1996	\$0.15	\$0.16
1997	\$0.17	\$0.18
1998	\$0.20	to be determined
1999	\$0.22	to be determined

PILT Formula

The amount paid under PILT is the higher of two alternative methods. The formula requires two computations for each method, one for acreage and another for population ceiling. The lesser of the two computations is the result for that method. The estimated PILT amount is the greater result of the two methods. This is explained in more detail in the following sections.

Standard Method

The first calculation multiplies the acres of entitlement land by the maximum per acre rate, and reduces the total by the

prior year's revenue sharing payments. The second calculation multiplies the population unit by the per capita unit rate, and subtracts the prior year's payments. Because the population calculation provides the ceiling, the lesser result of the two calculations is carried forward. If the lesser amount is negative, the minimum method applies.

For 1994, this method determined estimated PILT for 14 of 23 Wyoming counties. The result of the first calculation, based on acres, was the estimated PILT for five of those counties, while the remaining nine were limited to the population ceiling. With the 1995 increase in rate and per capita amounts, this method was used for 16 of the counties, with seven based on acres and nine limited by population. The 1996 increases resulted in this method being used for 17 counties, with eight based on acres and nine limited by population.

Minimum Method

The first calculation multiplies the acres of entitlement land by the minimum per acre rate, but does not reduce the result by the previous year's revenue sharing payment. The second calculation multiplies the population unit by the per capita unit rate, again without reduction for prior year's revenue sharing payments. Because the population calculation provides the ceiling, the lesser result of the two calculations is carried forward.

For 1994, nine of 23 Wyoming counties received PILT based on this method. All nine received 10 cents per entitlement acre, and none were limited by population. The rate and per capita increase in 1995 resulted in seven counties receiving \$.12 per acre. The 1996 increases resulted

in five counties receiving \$.16 per acre and Sublette County being limited by the population ceiling under this method.

Payment to the County

The estimated PILT amount is the greater of the two methods, with a possible subsequent adjustment for funding levels (see funding section). As previously noted, when the prior year's revenue sharing payments are small in relation to the population and acreage of the county, the standard method would be expected to give the larger result because of the greater per acre rate. For counties generally receiving PILT calculated under the standard method, the combination of prior fiscal years' revenue sharing payments and the current year PILT should remain constant, fluctuating only when acreage or population changes. When the prior years' revenue sharing payments are large in relation to county population and acreage, they may reduce the PILT under the standard method to a small or negative amount so the minimum method would be expected to give the larger result. Counties generally receiving PILT calculated under the minimum method would be expected to receive the same amount of PILT (with changes only for population or acreage) plus fluctuating revenue sharing payments.

Examples of the calculations are shown on the following pages, by outcome, and using actual data from Wyoming counties. Table 4 provides PILT computation information for all Wyoming counties for fiscal years 1990 through 1996. Calculations are provided to relate the results to the standard method (PILT plus prior year revenue sharing payments per acre) and the minimum method (PILT per acre).

Example 1 - Standard Method— Niobrara County, 1996

Standard Method Calculations		Minimum Method Calculations	
Acres of entitlement land	125,085	Acres of entitlement land	125,085
times cents per acre (A)	\$1.16	times cents per acre (B)	\$0.16
Subtotal	\$145,099	Minimum - Acreage	\$20,014
less prior year's payments	\$78,999		
Standard - Acreage	\$66,100		
limited by:		limited by:	
Population unit	2,455	Population unit	2,455
times unit per capita rate	\$77.33	times unit per capita rate	\$77.33
Subtotal	\$189,845	Minimum - Limited	\$189,845
less prior year's payments	\$78,999		
Standard - Limited	\$110,846		
Lesser of Acreage or Limited	\$66,100	Lesser of Acreage or Limited	\$20,014
Greater of Standard or Minimum	\$66,100		

Example 2 - Standard Method Population Limit — Sweetwater County, 1996

Standard Method Calculations		Minimum Method Calculations	
Acres of entitlement land	4,606,939	Acres of entitlement land	4,606,939
times cents per acre (A)	\$1.16	times cents per acre (B)	\$0.16
Subtotal	\$5,344,049	Minimum - Acreage	\$737,110
less prior year's payments	\$66,616		
Standard - Acreage	\$5,277,433		
limited by:		limited by:	
Population unit	41,000	Population unit	41,000
times unit per capita rate	\$34.49	times unit per capita rate	\$34.49
Subtotal	\$1,414,090	Minimum - Limited	\$1,414,090
less prior year's payments	\$66,616		
Standard - Limited	\$1,347,474		
Lesser of Acreage or Limited	\$1,347,474	Lesser of Acreage or Limited	\$737,110
Greater of Standard or Minimum	\$1,347,474		

Example 3 - Minimum Method — Teton County, 1996

Standard Method Calculations		Minimum Method Calculations	
Acres of entitlement land	2,631,220	Acres of entitlement land	2,631,220
times cents per acre (A)	\$1.16	times cents per acre (B)	\$0.16
Subtotal	\$3,052,215	Minimum - Acreage	\$420,995
less prior year's payments	\$224,774		
Standard - Acreage	\$2,827,441		
limited by:		limited by:	
Population unit	12,000	Population unit	12,000
times unit per capita rate	\$51.21	times unit per capita rate	\$51.21
Subtotal	\$614,520	Minimum - Limited	\$614,520
less prior year's payments	\$224,774		
Standard - Limited	\$389,746		
Lesser of Acreage or Limited	\$389,746	Lesser of Acreage or Limited	\$420,995
Greater of Standard or Minimum	\$420,995		

Example 4 - Minimum Method Population Limit — Sublette County, 1996

Standard Method Calculations		Minimum Method Calculations	
Acres of entitlement land	2,432,161	Acres of entitlement land	2,432,161
times cents per acre (A)	\$1.16	times cents per acre (B)	\$0.16
Subtotal	\$2,821,307	Minimum - Acreage	\$389,146
less prior year's payments	\$164,867		
Standard - Acreage	\$2,656,440		
limited by:		limited by:	
Population unit	5,000	Population unit	5,000
times unit per capita rate	\$77.33	times unit per capita rate	\$77.33
Subtotal	\$386,650	Minimum - Limited	\$386,650
less prior year's payments	\$164,867		
Standard - Limited	\$221,786		
Lesser of Acreage or Limited	\$221,786	Lesser of Acreage or Limited	\$386,650
Greater of Standard or Minimum	\$386,650		

Payments under §§6904 and 6905

PILT includes amounts paid under two other sections of law for specific lands. These lands are not included in the PILT entitlement acreage for section 6902 PILT.

Section 6904 payments are for lands acquired as additions to the National Park System or National Forest Wilderness Areas after December 31, 1970. These lands must have been subject to local real property taxes within the five years preceding acquisitions by the federal government. Payments are made annually for the five-year period following acquisition. The payment amount is one percent of the fair market value of the lands when they are acquired. This may not exceed the property taxes levied during the last fiscal year of non-federal ownership. These amounts must be distributed in proportion to local property tax levies. Payments under this section occur infrequently in a few Wyoming counties and do not add a significant amount to the PILT payment. Goshen County received \$357 in FY 1990, 1991, 1992, and 1993. Teton County received \$6,984 in FY 1990, \$519 in FY 1991, \$641 in FY 1995, and \$1,169 in FY 1996. The FY 1995 and 1996 payments under §6904 to Teton County were subjected to the same pro rata funding adjustment as the remaining PILT under §6902. No other counties received section 6904 payments in the fiscal years 1990 through 1996.

Section 6905 payments are not paid on lands in Wyoming. This section only applies to land in the Redwood National Park or the Lake Tahoe Basin.

Adjustments

PILT must be re-computed whenever amended data is received by BLM. In FY 1994, the Wyoming Department of Audit submitted amended data for fiscal years 1989 through 1993. The amendment detailed the amount of mineral leasing distributions received by each county under Wyoming Statute 9-4-601(a)(x) that was not reported as a PILT deduction in prior years. BLM has re-computed the PILT of each Wyoming county from 1989 through 1993 and determined that overpayments were made to 21 Wyoming counties during the five-year period. BLM will collect the overpayment from the state, based on a Memorandum of Understanding signed by the governor and the state director of BLM in 1996. Because these mineral payments were not included in the original PILT calculations for those years, and the counties are not subject to repaying any PILT from them, they have been excluded from further consideration in this analysis.

Funding

The law sets the calculation method and rates, but funding is part of the overall federal budget responsibility of Congress and the president. Even though Congress authorized an increase in PILT rates, it did not increase PILT appropriations accordingly. In FY 1995, the appropriated funding was 77.4 percent of the calculated PILT funding requirement. In FY 1996, the appropriated funding was only 68.3 percent of the calculated PILT. Table 5 provides a summary of the 1994 PILT, as well as PILT calculated for 1995 and 1996 using both the old (1994) and new (1995 and 1996) rates and the actual

payment for each year. This is the basis for Figures 5 and 6. Additional detail is provided in Appendix 3. The funding levels in future years are not known and cannot be anticipated given the current budget climate. The underfunding cost all Wyoming counties \$1,591,083 in 1995 and \$3,345,541 in 1996 from the amount allowable by law.

Summary

The PILT amounts are not a large part of each county's revenues, but they are significant because they are not subject to allocation based on mill levies, like property tax revenues. As such, they represent a block of funds expended as the county commissioners deem most appropriate.

The amount of both PILT and revenue sharing payments is generally not known by county officials prior to the beginning of their fiscal year on July 1 of each year. Even though the basic information necessary to calculate PILT is usually available in October, the official calculation is not completed and released until the following August or September.

The variables used to calculate PILT amounts vary year to year to the extent that attempts to project future payments are generally unsatisfactory. This is primarily the result of fluctuation in the revenue generated from activities occurring on federal land. There are also unforeseen changes to population and acreage that affect counties' PILT amounts. Furthermore, the failure of Congress to appropriate sufficient monies to pay the amounts calculated by the PILT formulas adds another element of uncertainty.

No generalization of the effects of changes in different variables can be made for all counties in the state. One general assumption is that decreased revenue sharing as the result of decreased economic activity will be offset by increased PILT amounts in subsequent years. In 1996, this argument would apply to 17 of 23 Wyoming counties. The remaining six counties would not expect a change in PILT amount, so a decrease in revenue sharing activity would decrease federal lands payments (revenue sharing plus PILT) to those counties.

The effect of the population ceiling is similar. Wyoming counties are not densely populated. For that reason, the changes in economic activity that decrease local populations would have a negative effect on PILT amounts for nine counties in 1996, even if there is no change in revenue sharing with the counties.

Furthermore, local government may not share in the revenue from some economic activities on federally-administered land. Clearly there are several activities that would seem to be related to PILT but are excluded by action of Wyoming statutes or other provisions. In one example, logging or other activities on a national forest partially located in the county would result in some additional revenue sharing with the county, but it would be reduced by the amount that must be shared with the other counties with lands of that forest. In another situation, if the entitlement acreage in federal holdings increased, the county could expect additional PILT amounts, unless the PILT was already limited by the population of the county. Finally, mineral

production on federal land no longer results in shared royalty revenues with county general funds. However, a related increase in population would increase PILT for some counties.

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Years 1991 through 1995.

United States Department of Agriculture
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through 1995.

United States Department of Agriculture
National Forest Service, *Payments to
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ASR 10-3-NG* for Fiscal Years 1991
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Payments in Lieu of Taxes* for Fiscal Years
1990 through 1996.

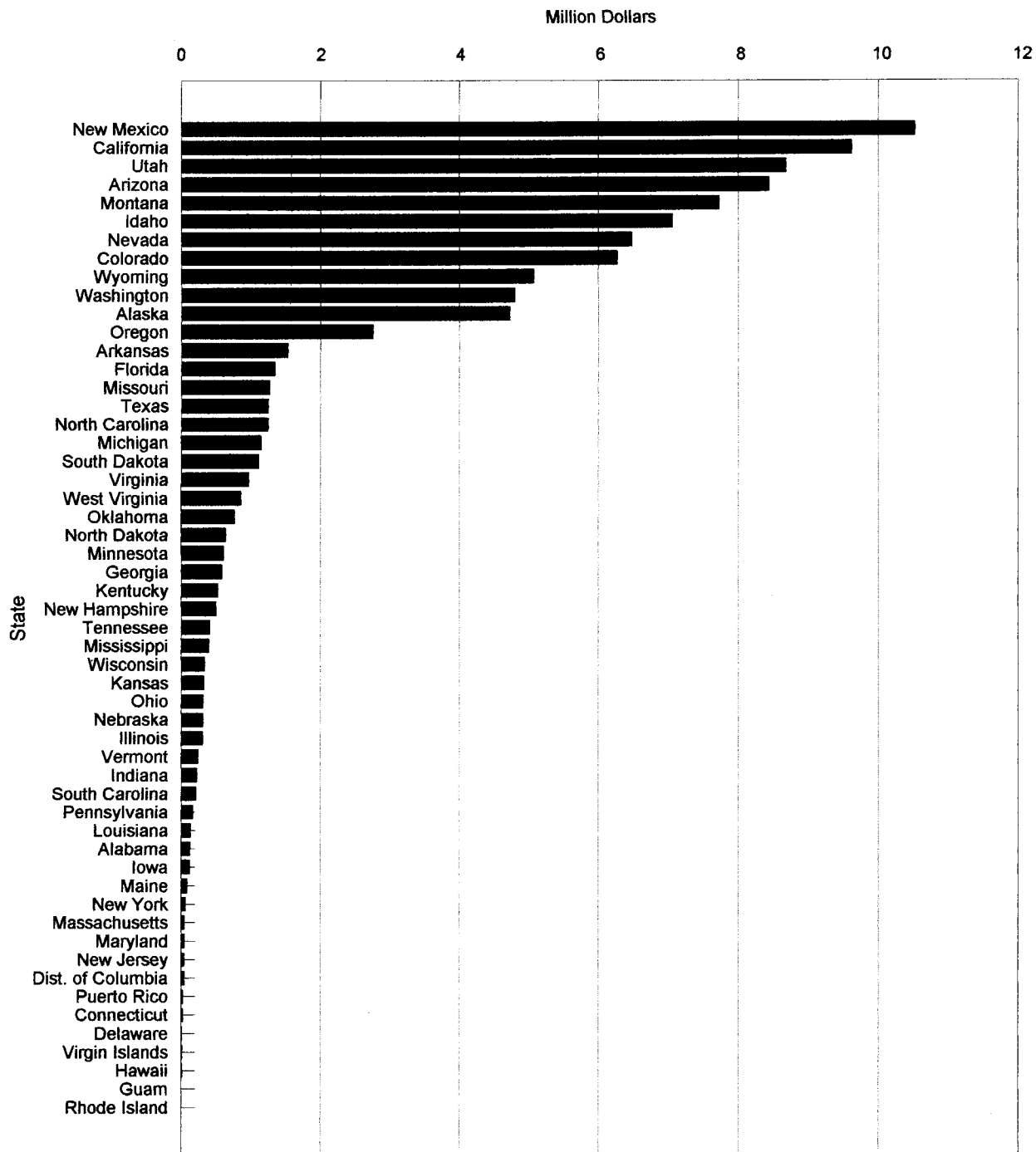


Figures & Tables



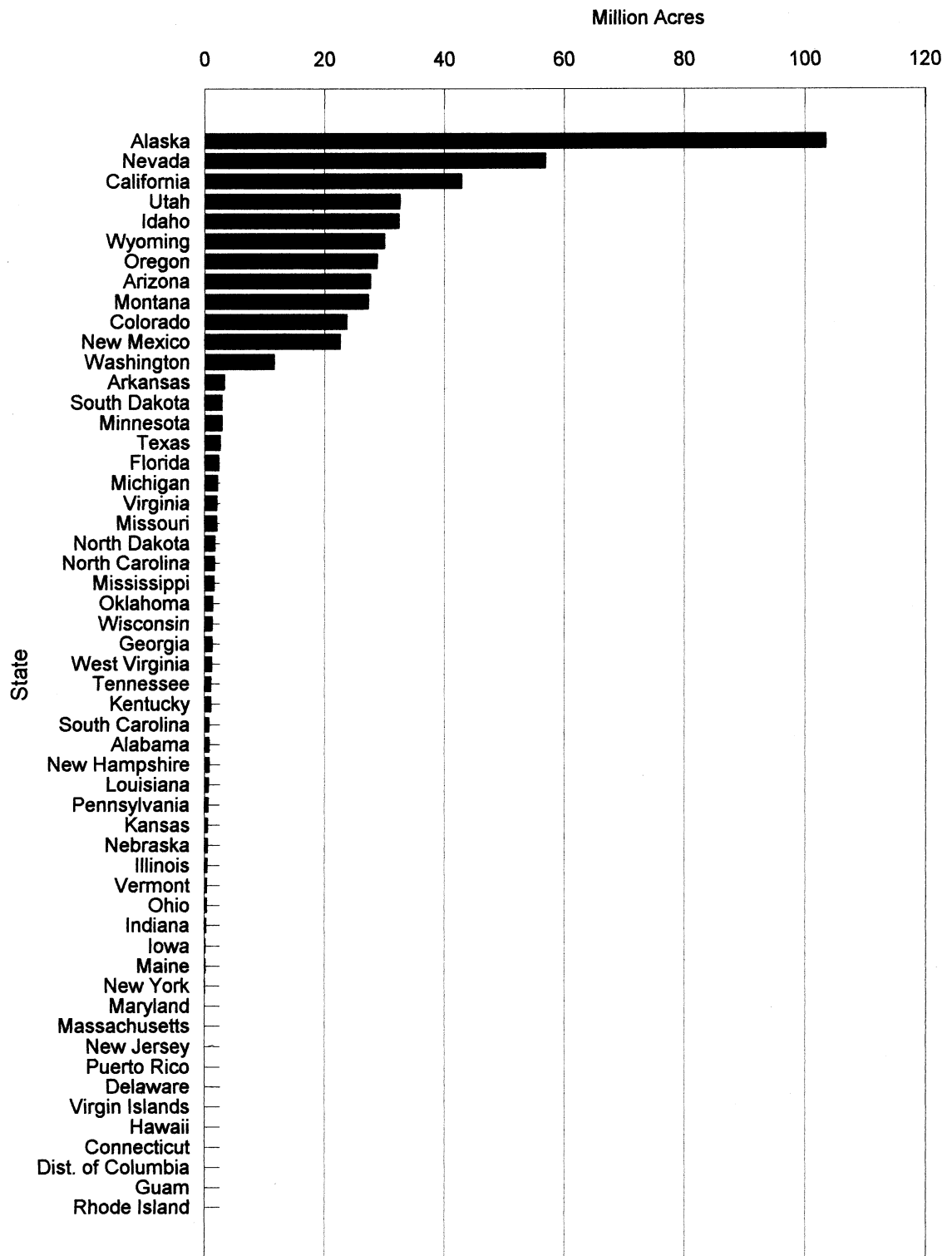
Figure 1. U.S. PILT Distribution, FY95

Total Distribution \$100,333,915



Source: BLM PILT, FY95

Figure 2. U.S. PILT Acreage FY95



Source: BLM PILT, FY95

Figure 3. PILT per Entitlement Acre FY95

Average \$.21 per Acre

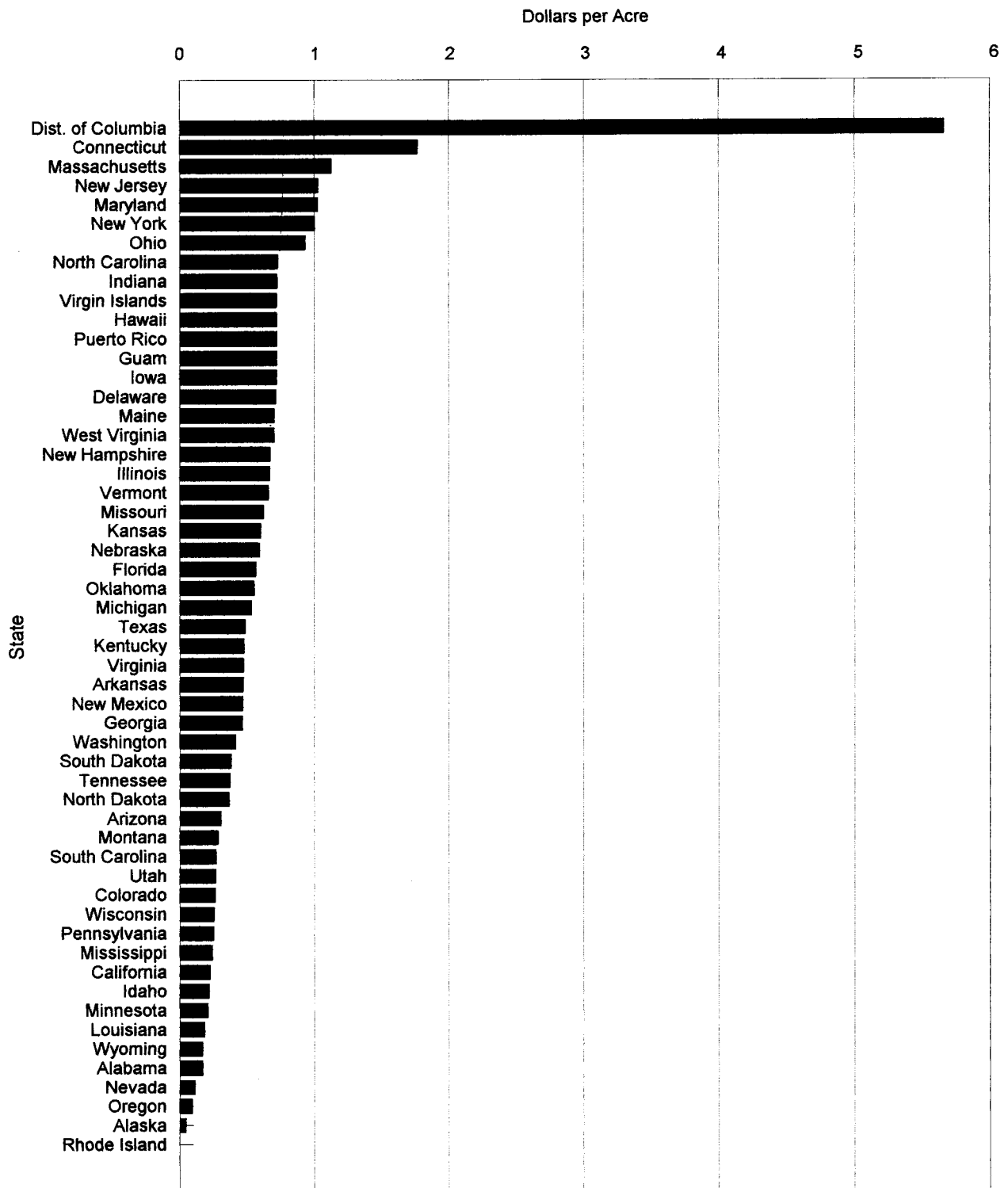


Figure 4. FLP per Entitlement Acre FY95

Average \$.61 per Acre

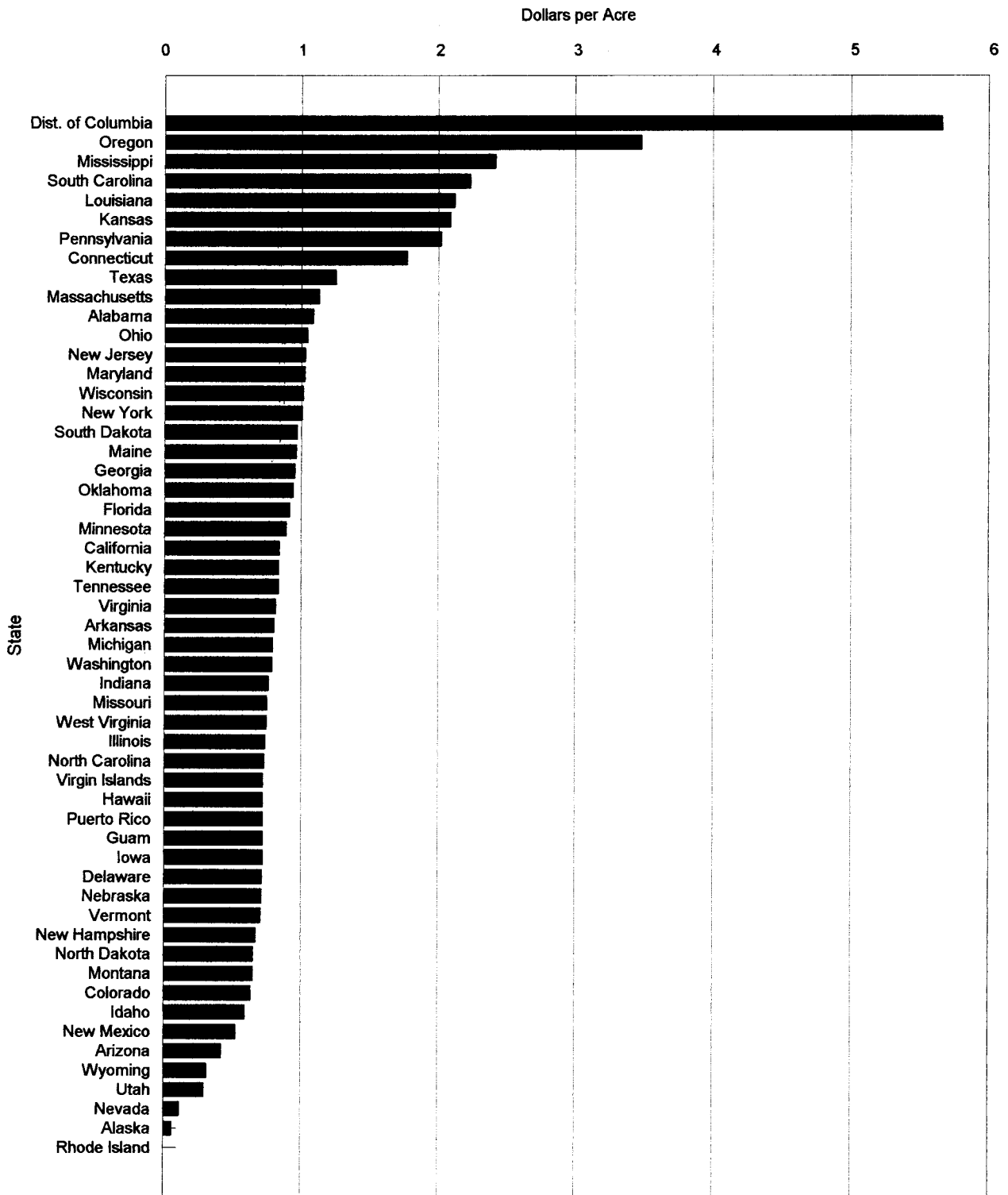
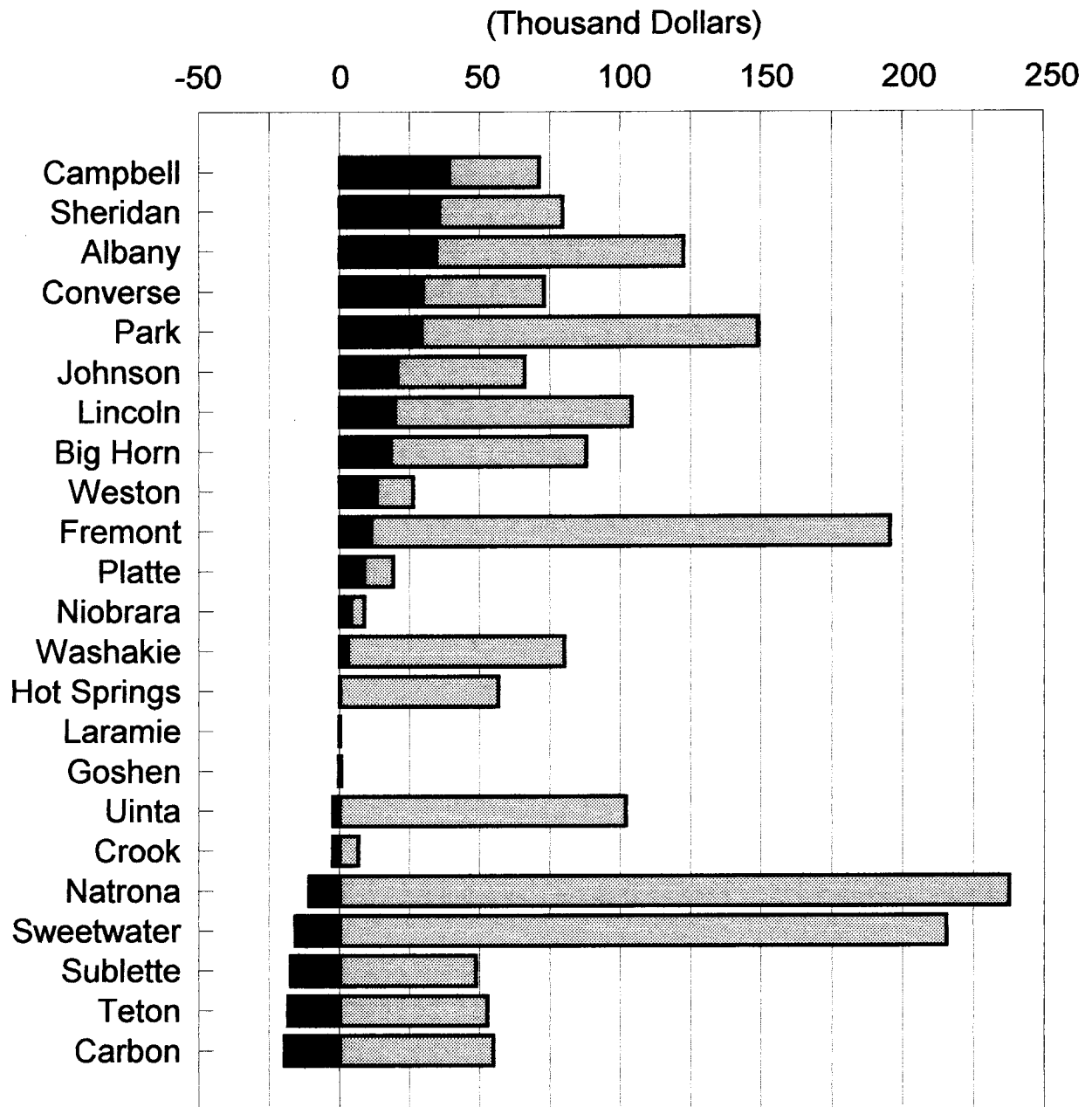


Figure 5. Increase (Decrease) from 1994 Rates

1995 Actual PILT Compared to 1994 and 1995 Rates



■ 1994 rates to 1995 actual ▨ 1995 actual to 1995 rates

Figure 6. Increase from 1994 Rates

1996 Actual PILT Compared to 1994 and 1996 Rates

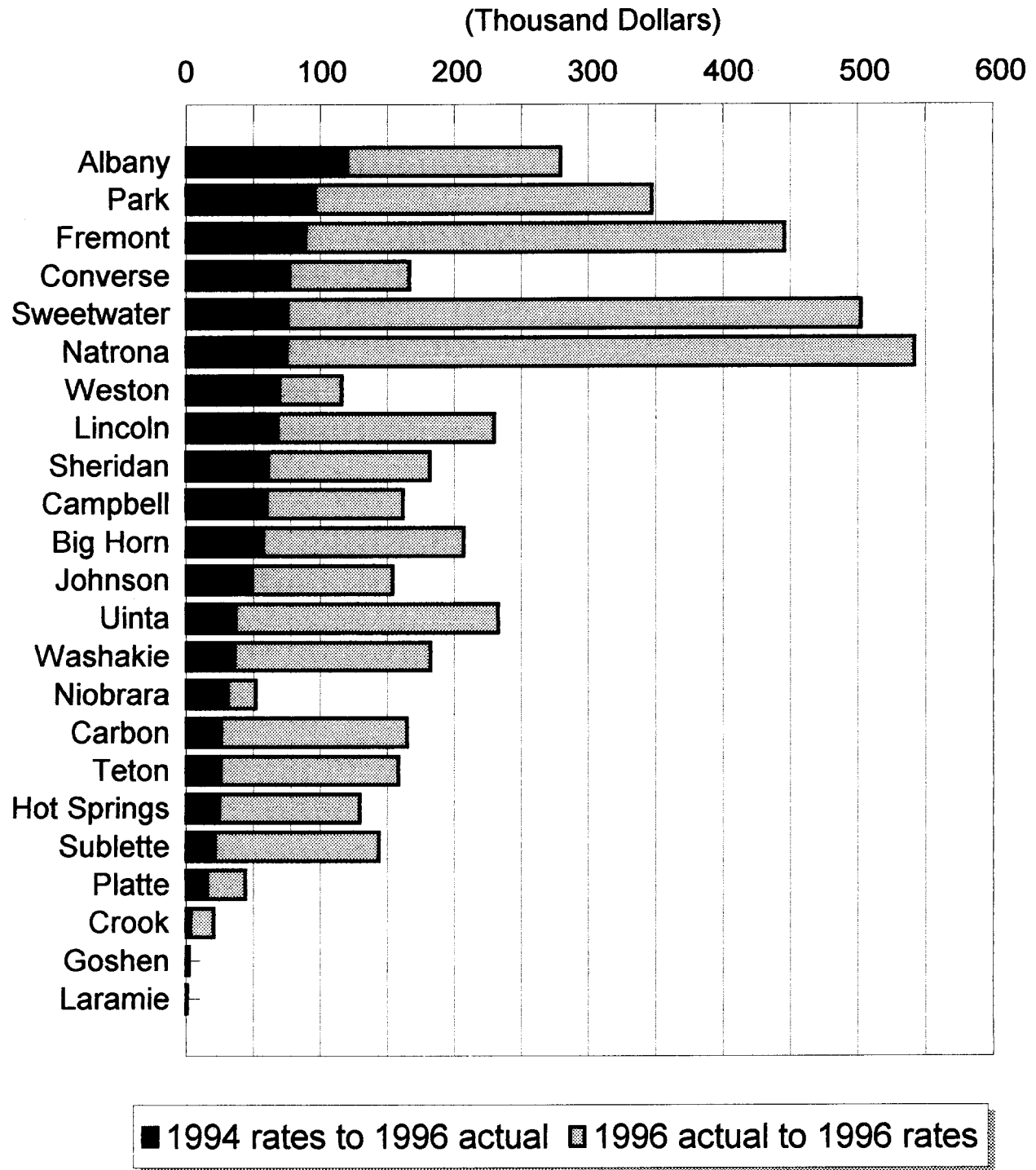


Table 1. Wyoming PILT and Revenue Sharing Payments for Fiscal Years 1990 through 1996.

County		1990*	1991*	1992*	1993	1994	1995 (1)	1996 (2)
Albany	Revenue Sharing	\$140,427	\$96,916	\$152,710	\$273,930	\$243,520	\$285,777	\$98,411
	PILT	\$423,234	\$369,690	\$413,201	\$357,407	\$236,280	\$301,178	\$344,035
	Total	\$563,661	\$466,606	\$565,911	\$631,337	\$479,800	\$586,955	\$442,446
Big Horn	Revenue Sharing	\$69,647	\$57,772	\$68,638	\$136,863	\$153,417	\$107,906	\$76,926
	PILT	\$344,090	\$304,353	\$316,228	\$305,362	\$237,137	\$238,759	\$322,903
	Total	\$413,737	\$362,125	\$384,866	\$442,225	\$390,554	\$346,665	\$399,829
Campbell	Revenue Sharing	\$95,160	\$67,875	\$136,415	\$265,164	\$224,749	\$134,667	\$0
	PILT	\$39,459	\$200,780	\$228,065	\$159,525	\$39,459	\$109,540	\$220,195
	Total	\$134,619	\$268,655	\$364,480	\$424,689	\$264,208	\$244,207	\$220,195
Carbon	Revenue Sharing	\$234,438	\$161,772	\$254,813	\$356,014	\$315,938	\$415,422	\$164,158
	PILT	\$368,023	\$273,723	\$331,228	\$273,722	\$273,722	\$254,145	\$299,256
	Total	\$602,461	\$435,495	\$586,041	\$629,736	\$589,660	\$669,567	\$463,414
Converse	Revenue Sharing	\$138,785	\$98,351	\$189,352	\$218,267	\$185,058	\$185,957	\$19,415
	PILT	\$40,521	\$165,120	\$205,554	\$114,553	\$85,638	\$148,303	\$193,900
	Total	\$179,306	\$263,471	\$394,906	\$332,820	\$270,696	\$334,260	\$213,315
Crook	Revenue Sharing	\$269,133	\$278,292	\$333,223	\$484,167	\$551,707	\$424,362	\$423,638
	PILT	\$68,870	\$33,597	\$33,580	\$33,580	\$33,561	\$31,147	\$36,675
	Total	\$338,003	\$11,889	\$366,803	\$517,747	\$585,268	\$455,509	\$460,313
Fremont	Revenue Sharing	\$56,653	\$97,439	\$88,410	\$208,262	\$197,442	\$134,937	\$90,849
	PILT	\$703,617	\$759,347	\$718,561	\$727,590	\$607,738	\$629,859	\$769,713
	Total	\$760,270	\$856,786	\$806,971	\$935,852	\$805,180	\$764,796	\$860,562
Goshen	Revenue Sharing	\$0	\$0	\$0	\$94,285	\$83,782	\$57,916	\$0
	PILT	\$20,745	\$20,721	\$20,721	\$20,721	\$2,763	\$2,565	\$3,003
	Total	\$20,745	\$20,721	\$20,721	\$115,006	\$86,545	\$60,481	\$3,003
Hot Springs	Revenue Sharing	\$3,045	\$5,331	\$4,806	\$39,358	\$43,229	\$34,165	\$4,547
	PILT	\$275,577	\$237,405	\$235,119	\$235,644	\$196,492	\$192,832	\$225,900
	Total	\$278,622	\$242,736	\$239,925	\$275,002	\$239,721	\$226,997	\$230,447
Johnson	Revenue Sharing	\$64,831	\$53,778	\$63,893	\$129,450	\$146,855	\$103,343	\$71,655
	PILT	\$259,679	\$217,169	\$228,222	\$218,107	\$152,550	\$155,631	\$227,154
	Total	\$324,510	\$270,947	\$292,115	\$347,557	\$299,405	\$258,974	\$298,809
Laramie	Revenue Sharing	\$0	\$0	\$0	\$229,876	\$196,476	\$82,388	\$0
	PILT	\$7,519	\$7,519	\$7,519	\$7,519	\$1,003	\$931	\$1,096
	Total	\$7,519	\$7,519	\$7,519	\$237,395	\$197,479	\$83,319	\$1,096
Lincoln	Revenue Sharing	\$122,172	\$116,929	\$106,954	\$153,565	\$147,391	\$135,679	\$146,721
	PILT	\$316,318	\$293,828	\$299,071	\$309,046	\$262,435	\$288,298	\$348,238
	Total	\$438,490	\$410,757	\$406,025	\$462,611	\$409,826	\$423,977	\$494,959
Natrona	Revenue Sharing	\$2,325	\$1,548	\$2,261	\$154,728	\$139,627	\$67,095	\$7,853
	PILT	\$998,706	\$997,675	\$998,452	\$997,739	\$845,272	\$849,455	\$1,007,462
	Total	\$1,001,031	\$999,223	\$1,000,713	\$1,152,467	\$984,899	\$916,550	\$1,015,315

Table 1 (continued). Wyoming PILT and Revenue Sharing Payments for Fiscal Years 1990 through 1996.

County		1990*	1992*	1992*	1993	1994	1995 (1)	1996 (2)
Niobrara	Revenue Sharing	\$0	\$359	\$722	\$88,067	\$94,974	\$78,999	\$0
	PILT	\$92,371	\$93,814	\$93,455	\$93,092	\$12,509	\$16,523	\$45,166
	Total	\$92,371	\$94,173	\$94,177	\$181,159	\$107,483	\$95,522	\$45,166
Park	Revenue Sharing	\$94,075	\$167,823	\$152,183	\$263,578	\$251,011	\$184,456	\$152,741
	PILT	\$438,104	\$517,725	\$443,977	\$459,617	\$367,622	\$409,293	\$542,393
	Total	\$532,179	\$685,548	\$596,160	\$723,195	\$618,633	\$593,749	\$695,134
Platte	Revenue Sharing	\$423	\$292	\$460	\$60,991	\$52,691	\$33,693	\$295
	PILT	\$79,471	\$79,454	\$79,585	\$79,417	\$18,886	\$35,865	\$61,392
	Total	\$79,894	\$79,746	\$80,045	\$140,408	\$71,577	\$69,558	\$61,687
Sheridan	Revenue Sharing	\$78,069	\$64,759	\$76,940	\$216,104	\$215,937	\$131,971	\$86,286
	PILT	\$275,042	\$253,241	\$266,551	\$254,338	\$115,171	\$150,756	\$259,928
	Total	\$353,111	\$318,000	\$343,491	\$470,442	\$331,108	\$282,727	\$346,214
Sublette	Revenue Sharing	\$123,497	\$126,855	\$117,118	\$144,990	\$178,966	\$164,867	\$185,218
	PILT	\$243,225	\$242,150	\$242,150	\$242,150	\$243,216	\$225,819	\$264,198
	Total	\$366,722	\$369,005	\$359,268	\$387,140	\$422,182	\$390,686	\$449,416
Sweetwater	Revenue Sharing	\$15,659	\$12,640	\$16,754	\$123,600	\$106,717	\$66,616	\$20,218
	PILT	\$925,383	\$871,591	\$874,610	\$870,496	\$788,650	\$789,808	\$920,730
	Total	\$941,042	\$884,231	\$891,364	\$994,096	\$895,367	\$856,424	\$940,948
Teton	Revenue Sharing	\$165,061	\$232,488	\$214,934	\$402,653	\$509,220	\$244,774	\$207,618
	PILT	\$263,006	\$263,115	\$263,115	\$263,123	\$263,138	\$244,813	\$288,465
	Total	\$428,067	\$495,603	\$478,049	\$665,776	\$772,358	\$489,587	\$496,083
Uinta	Revenue Sharing	\$6,363	\$10,669	\$10,859	\$76,783	\$65,854	\$38,258	\$13,727
	PILT	\$417,300	\$419,108	\$414,600	\$414,410	\$348,486	\$357,059	\$423,299
	Total	\$423,663	\$429,777	\$425,459	\$491,193	\$414,340	\$395,317	\$437,026
Washakie	Revenue Sharing	\$7,141	\$5,923	\$7,038	\$68,355	\$67,367	\$48,036	\$7,892
	PILT	\$336,678	\$320,859	\$322,077	\$320,962	\$259,645	\$263,557	\$315,660
	Total	\$343,819	\$326,782	\$329,115	\$389,317	\$327,012	\$311,593	\$323,552
Weston	Revenue Sharing	\$146,665	\$108,184	\$208,214	\$248,149	\$229,768	\$211,293	\$16,301
	PILT	\$30,925	\$84,742	\$123,223	\$30,854	\$30,854	\$44,067	\$99,993
	Total	\$177,590	\$192,926	\$331,437	\$279,003	\$260,622	\$255,360	\$116,294
State	Revenue Sharing	\$1,833,569	\$1,765,995	\$2,206,697	\$4,437,199	\$4,401,696	\$3,372,577	\$1,794,469
	PILT	\$6,967,863	\$7,026,726	\$7,158,864	\$6,788,974	\$5,422,227	\$5,740,203	\$7,220,754
	Total	\$8,801,432	\$8,792,721	\$9,365,561	\$11,226,173	\$9,823,923	\$9,112,780	\$9,015,223

* Excludes federal mineral lease royalties distributed by the state but excluded from the annual report for PILT. BLM recalculated PILT for those years, but the state has entered an agreement to repay the overpayment.

(1) Estimated PILT amount has been prorated 77.373 percent because of appropriation shortfall.

(2) Estimated PILT amount has been prorated 68.33 percent because of appropriation shortfall.

Sources: U.S. Bureau of Land Management, annual reports of Payments in Lieu of Taxes

Wyoming State Department of Audit, Audit of Statement of Federal Land Payments (PILT), FYE 9/30/96

Table 2. Per Capita Payment Limitation Rates.

Population unit	Limitation is equal to population times --					
	1994	1995	1996*	1997*	1998**	1999**
5000	50.00	62.00	77.33	90.99	98.00	110.00
6000	47.00	58.00	72.63	85.70	92.00	103.00
7000	44.00	54.50	67.93	80.41	86.00	97.00
8000	41.00	51.00	63.75	75.12	80.50	90.00
9000	38.00	47.00	58.52	69.30	74.50	84.00
10000	35.00	43.50	54.34	63.48	68.50	77.00
11000	34.00	42.00	52.77	61.89	66.50	75.00
12000	33.00	41.00	51.21	60.31	64.50	73.00
13000	32.00	40.00	49.64	58.19	63.00	70.00
14000	31.00	38.50	48.07	56.60	61.00	68.00
15000	30.00	37.00	46.50	54.49	59.00	66.00
16000	29.50	36.50	45.46	53.96	58.00	65.00
17000	29.00	36.00	44.94	52.90	57.00	64.00
18000	28.50	35.50	43.89	51.84	56.00	63.00
19000	28.00	34.50	43.37	50.78	55.00	62.00
20000	27.50	34.00	42.85	50.26	54.00	61.00
21000	27.20	33.75	42.06	49.99	53.50	60.00
22000	26.90	33.50	41.80	48.93	52.75	59.00
23000	26.60	33.00	41.28	48.67	52.00	59.00
24000	26.30	32.50	40.76	47.87	51.50	58.00
25000	26.00	32.25	40.23	47.61	51.00	57.00
26000	25.80	32.00	39.97	47.08	50.50	56.00
27000	25.60	31.75	39.71	46.55	50.25	56.00
28000	25.40	31.50	39.19	46.29	50.00	56.00
29000	25.20	31.25	38.93	46.02	49.50	55.00
30000	25.00	31.00	38.67	45.49	49.00	55.00
31000	24.75	30.75	38.40	44.97	48.50	54.00
32000	24.50	30.50	37.88	44.44	48.00	54.00
33000	24.25	30.00	37.62	44.17	47.50	53.00
34000	24.00	29.75	37.10	43.64	47.00	53.00
35000	23.75	29.50	36.58	43.38	46.50	41.00
36000	23.50	29.25	36.31	42.85	46.00	52.00
37000	23.25	28.75	36.05	42.32	45.50	51.00
38000	23.00	28.50	35.53	41.79	45.00	51.00
39000	22.75	28.25	35.27	41.26	44.50	50.00
40000	22.50	28.00	34.75	41.00	44.00	50.00
41000	22.25	27.50	34.49	40.47	43.50	49.00
42000	22.00	27.25	33.96	40.20	43.00	48.00
43000	21.75	27.00	33.70	39.68	42.75	48.00
44000	21.50	26.50	33.44	39.15	42.25	47.00
45000	21.25	26.25	32.92	38.62	41.75	47.00
46000	21.00	26.00	32.40	38.09	41.25	46.00
47000	20.75	25.75	32.13	37.82	40.75	46.00
48000	20.50	25.50	31.87	37.29	40.25	45.00
49000	20.25	25.00	31.35	37.03	39.75	45.00
50000	20.00	24.75	30.83	36.50	39.25	44.00

* Increase by 4.5 percent inflation factor for 1996 and 5.8 percent for 1997.

** Will be increased by inflation factors (amount to be determined based on July-June CPI).

Table 3. Wyoming Statement of Federal Land Payments (PILT) for Fiscal Years 1991-96.

County	Payment Source	FY91 Report FY92 PILT	FY92 Report FY93 PILT	FY93 Report FY94 PILT	FY94 Report FY95 PILT	FY95 Report FY96 PILT	FY96 Report FY97 PILT
Albany	National Forests (@ 95%)	\$96,916	\$152,710	\$187,045	\$164,436	\$232,619	\$98,411
	Mineral Leasing			\$86,885	\$79,084	\$53,158	
	Total	\$96,916	\$152,710	\$273,930	\$243,520	\$85,777	\$98,411
Big Horn	National Forests (@ 95%)	\$57,772	\$68,638	\$85,276	\$102,394	\$72,484	\$76,926
	Mineral Leasing			\$51,587	\$51,023	\$35,422	
	Total	\$57,772	\$68,638	\$136,863	\$153,417	\$107,906	\$76,926
Campbell	Bankhead-Jones (USFS)	\$67,875	\$136,415	\$115,244	\$99,899	\$102,999	
	Mineral Leasing			\$149,920	\$124,850	\$31,668	
	Total	\$67,875	\$136,415	\$265,164	\$224,749	\$134,667	\$0
Carbon	National Forests (@ 95%)	\$161,716	\$254,813	\$312,104	\$274,379	\$388,029	\$164,158
	Mineral Leasing			\$43,816	\$41,559	\$27,393	
	Other	\$56		\$94			
Total	\$161,772	\$254,813	\$356,014	\$315,938	\$415,422	\$164,158	
Converse	National Forests (@ 95%)	\$19,146	\$30,168	\$36,951	\$32,485	\$45,940	\$19,415
	Bankhead-Jones (USFS)	\$79,205	\$159,184	\$134,480	\$116,573	\$120,191	
	Mineral Leasing			\$46,836	\$36,000	\$19,826	
Total	\$98,351	\$189,352	\$218,267	\$185,058	\$185,957	\$19,415	
Crook	National Forests (@ 95%)	\$278,164	\$332,963	\$445,450	\$506,373	\$392,531	\$423,638
	Bankhead-Jones (USFS)	\$129	\$260	\$219	\$190	\$196	
	Mineral Leasing			\$38,498	\$45,144	\$31,635	
Total	\$278,293	\$333,223	\$484,167	\$551,707	\$424,362	\$423,638	
Fremont	National Forests (@ 95%)	\$97,439	\$88,410	\$103,841	\$101,772	\$89,516	\$90,849
	Mineral Leasing			\$104,421	\$95,670	\$45,421	
	Total	\$97,439	\$88,410	\$208,262	\$197,442	\$134,937	\$90,849
Goshen	Mineral Leasing			\$94,285	\$83,782	\$57,916	
Hot Springs	National Forests (@ 95%)	\$5331	\$4,806	\$5,731	\$4,670	\$4,484	\$4,547
	Mineral Leasing			\$33,627	\$38,559	\$29,681	
	Total	\$5,331	\$4,806	\$39,358	\$43,229	\$34,165	\$4,547
Johnson	National Forests (@ 95%)	\$53,778	\$63,893	\$79,379	\$95,314	\$67,472	\$71,655
	Mineral Leasing			\$50,071	\$51,541	\$35,871	
	Total	\$53,778	\$63,893	\$129,450	\$146,855	\$103,343	\$71,655
Laramie	Mineral Leasing			\$229,876	\$196,476	\$82,388	
Lincoln	National Forests (@ 95%)	\$116,929	\$106,954	\$99,738	\$103,655	\$116,438	\$146,821
	Mineral Leasing			\$53,827	\$43,736	\$19,241	
	Total	\$116,929	\$106,954	\$153,565	\$147,391	\$135,679	\$146,821
Natrona	National Forests (@ 95%)	\$1,435	\$2,261	\$2,769	\$2,435	\$3,443	\$1,453
	Mineral Leasing			\$151,769	\$137,192	\$63,652	\$6,300
	Other	\$113		\$190			
Total	\$1,548	\$2,261	\$154,728	\$139,627	\$67,095	\$7,753	

Table 3 (continued). Wyoming Statement of Federal Land Payments (PILT) for Fiscal Years 1991-96.

County	Payment Source	FY91 Report FY92 PILT	FY92 Report FY93 PILT	FY93 Report FY94 PILT	FY94 Report FY95 PILT	FY95 Report FY96 PILT	FY96 Report FY97 PILT
Niobrara	Bankhead-Jones (USFS)	\$359	\$722	\$610	\$529	\$545	
	Mineral Leasing			\$87,457	\$94,445	\$78,454	
	Total	\$359	\$722	\$88,067	\$94,974	\$78,999	\$0
Park	National Forests (@ 95%)	\$167,823	\$152,183	\$180,183	\$175,940	\$152,832	\$152,741
	Mineral Leasing			\$83,395	\$75,071	\$31,624	
	Total	\$167,823	\$152,183	\$263,578	\$251,011	\$184,456	\$152,741
Platte	National Forests (@ 95%)	\$292	\$460	\$563	\$496	\$700	\$295
	Mineral Leasing			\$60,428	\$52,195	\$32,993	
	Total	\$292	\$460	\$60,991	\$52,691	\$33,693	\$295
Sheridan	National Forests (@ 95%)	\$64,759	\$76,940	\$95,588	\$114,777	\$81,249	\$86,286
	Mineral Leasing			\$120,516	\$101,160	\$50,722	
	Total	\$64,759	\$76,940	\$216,104	\$215,937	\$131,971	\$86,286
Sublette	National Forests (@ 95%)	\$126,855	\$117,118	\$115,495	\$151,376	\$150,222	\$185,218
	Mineral Leasing			\$29,495	\$27,590	\$14,645	
	Total	\$126,855	\$117,118	\$144,990	\$178,966	\$164,867	\$185,218
Sweetwater	National Forests (@ 95%)	\$12,640	\$16,754	\$17,904	\$17,099	\$24,925	\$20,218
	Mineral Leasing			\$105,696	\$89,618	\$41,691	
	Total	\$12,640	\$16,754	\$123,600	\$106,717	\$66,616	\$20,218
Teton	National Forests (@ 95%)	\$232,488	\$213,934	\$208,268	\$346,882	\$222,953	\$207,618
	Mineral Leasing			\$194,385	\$162,338	\$21,821	
	Total	\$232,488	\$214,934	\$402,653	\$509,220	\$244,774	\$207,618
Uinta	National Forests (@ 95%)	\$10,669	\$10,859	\$18,546	\$13,476	\$13,916	\$13,727
	Mineral Leasing			\$58,237	\$52,378	\$24,342	
	Total	\$10,669	\$10,859	\$76,783	\$65,854	\$38,258	\$13,727
Washakie	National Forests (@ 95%)	\$5,923	\$7,038	\$8,743	\$10,498	\$7,431	\$7,892
	Mineral Leasing			\$59,612	\$56,869	\$40,605	
	Total	\$5,923	\$7,038	\$68,355	\$67,367	\$48,036	\$7,892
Weston	National Forests (@ 95%)	\$10,703	\$12,812	\$17,140	\$19,485	\$15,105	\$16,301
	Bankhead-Jones (USFS)	\$97,226	\$195,402	\$165,078	\$143,096	\$147,382	
	Mineral Leasing			\$65,931	\$67,187	\$48,806	
	Bankhead-Jones (BLM)	\$255					
Total	\$108,184	\$208,214	\$248,149	\$229,768	\$211,293	\$16,301	
State	Total	\$1,765,995	\$2,206,695	\$4,437,199	\$4,401,696	\$3,372,577	\$1,794,469

Sources: Wyoming Department of Audit, Public Funds Division, Statement of Federal Land Payments (PILT) FY 1991-96, excluding Bankhead-Jones for 1993-95.

Note: Natrona County received payment for Mineral Leasing in November 1995 for an amount due in October 1994.

Table 4. Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Albany County							
Acres	680,156	680,156	680,156	680,156	680,280	680,404	680,403
Prior Year Payment	\$86,883	\$140,427	\$96,916	\$152,710	\$273,930	\$243,520	\$285,777
Population Unit	29,000	31,000	31,000	31,000	31,000	31,000	31,000
Population Payment Ceiling	\$730,800	\$767,250	\$767,250	\$767,250	\$767,250	\$953,250	\$1,190,400
PILT Amount	\$423,234	\$369,690	\$413,201	\$357,407	\$236,280	\$389,256	\$503,490
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$510,117	\$510,117	\$510,117	\$510,117	\$510,210	\$632,776	\$789,267
PILT + Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.9300	\$1.1600
PILT per acre	\$0.6223	\$0.5435	\$0.6075	\$0.5255	\$0.3473	\$0.05721	\$0.7400
Big Horn County							
Acres	1,536,755	1536,051	1,535,367	1,534,843	1,534,815	1,534,703	1,535,445
Prior Year Payment	\$51,910	\$69,647	\$57,772	\$68,638	\$135,863	\$153,417	\$107,906
Population Unit	12,000	11,000	11,000	11,000	11,000	11,000	11,000
Population Payment Ceiling	\$396,000	\$374,000	\$374,000	\$374,000	\$374,000	\$462,000	\$580,470
PILT Amount	\$344,090	\$304,353	\$316,228	\$305,362	\$237,137	\$308,583	\$472,564
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$396,000	\$374,000	\$374,000	\$374,000	\$374,000	\$462,000	\$580,470
PILT + Payment per acre	\$0.2577	\$0.2435	\$0.2436	\$0.2437	\$0.2437	\$0.3010	\$0.3780
PILT per acre	\$0.2239	\$0.1981	\$0.2060	\$0.1990	\$0.1545	\$0.2011	\$0.3078
Campbell County							
Acres	394,587	394,587	394,587	394,587	394,587	393,896	393,896
Prior Year Payment	\$272,603	\$95,160	\$67,875	\$136,415	\$265,164	\$224,749	\$134,667
Population Unit	33,000	29,000	29,000	29,000	31,000	31,000	31,000
Population Payment Ceiling	\$800,250	\$730,800	\$730,800	\$730,800	\$767,250	\$953,250	\$1,190,400
PILT Amount	\$39,459	\$200,780	\$228,065	\$159,525	\$39,459	\$141,574	\$322,252
Method Applied	Min.-acres	Std.-acres	Std.-acres	Std.-acres	Min.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$312,062	\$295,940	\$295,940	\$295,940	\$304,623	\$366,323	\$456,919
PILT + Payment per acre	\$0.7909	\$0.7500	\$0.7500	\$0.7500	\$0.7720	\$0.9300	\$1.1600
PILT per acre	\$0.1000	\$0.5088	\$0.5780	\$0.4043	\$0.1000	\$0.3594	\$0.8181
Carbon County							
Acres	2,737,228	2,737,228	2,737,227	2,737,224	2,737,224	2,737,234	2,737,224
Prior Year Payment	\$144,977	\$234,438	\$161,772	\$254,813	\$356,014	\$315,938	\$415,422
Population Unit	18,000	17,000	17,000	17,000	16,000	16,000	16,000
Population Payment Ceiling	\$513,000	\$493,000	\$493,000	\$493,000	\$472,000	\$584,000	\$727,360
PILT Amount	\$368,023	\$273,723	\$331,228	\$273,722	\$273,722	\$328,468	\$437,956
Method Applied	Std.-ltd.	Min.-acres	Std.-ltd.	Min.-acres	Min.-acres	Min.-acres	Min.-acres
PILT plus Prior Year Payment	\$513,000	\$508,161	\$493,000	\$528,535	\$629,736	\$644,406	\$853,378
PILT + Payment per acre	\$0.1874	\$0.1856	\$0.1801	\$0.1931	\$0.2301	\$0.2354	\$0.3188
PILT per acre	\$0.1345	\$0.1000	\$0.1210	\$0.1000	\$0.1000	\$0.1200	\$0.1600

Table 4 (continued). Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Converse County							
Acres	405,207	405,207	405,207	405,207	405,207	405,087	404,937
Prior Year Payment	\$335,283	\$138,785	\$98,351	\$189,352	\$218,267	\$185,058	\$185,957
Population Unit	12,000	11,000	11,000	11,000	11,000	11,000	11,000
Population Payment Ceiling	\$396,000	\$374,000	\$374,000	\$374,000	\$374,000	\$462,000	\$580,470
PILT Amount	\$40,521	\$165,120	\$205,554	\$114,553	\$85,638	\$191,673	\$283,770
Method Applied	Min.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$375,804	\$303,905	\$303,905	\$303,905	\$303,905	\$376,731	\$469,727
PILT plus Payment per acre	\$0.9274	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.9300	\$1.1600
PILT per acre	\$0.1000	\$0.4075	\$0.5073	\$0.2827	\$0.2113	\$0.4732	\$0.7008
Crook County							
Acres	336,165	335,965	335,799	335,799	335,614	335,463	335,464
Prior Year Payment	\$183,254	\$269,133	\$278,292	\$333,,223	\$484,167	\$551,707	\$424,362
Population Unit	6,000	5,000	5,000	5,000	5,000	5,000	5,000
Population Payment Ceiling	\$282,000	\$250,000	\$250,000	\$250,000	\$250,000	\$310,000	\$386,650
PILT Amount	\$68,870	\$33,597	\$33,580	\$33,580	\$33,561	\$40,256	\$53,674
Method Applied	Std.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
PILT plus Prior Year Payment	\$252,124	\$302,730	\$311,872	\$366,803	\$517,728	\$591,963	\$478,036
PILT plus Payment per acre	\$0.7500	\$0.9011	\$0.9287	\$1.0923	\$1.5426	\$1.7646	\$1.4250
PILT per acre	\$0.2049	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1200	\$0.1600
Fremont County							
Acres	3,188,664	3,189,486	3,189,390	3,189,742	3,189,264	3,189,573	3,189,576
Prior Year Payment	\$112,383	\$56,653	\$97,439	\$88,410	\$208,262	\$197,442	\$134,937
Population Unit	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Population Payment Ceiling	\$816,000	\$816,000	\$816,000	\$816,000	\$816,000	\$1,011,500	\$1,261,400
PILT Amount	\$703,617	\$759,347	\$718,561	\$727,590	\$607,738	\$814,058	\$1,126,463
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$816,000	\$816,000	\$816,000	\$816,000	\$816,000	\$1,011,500	\$1,261,400
PILT lus Payment per acre	\$0.2559	\$0.2558	\$0.2558	\$0.2558	\$0.2559	\$0.3171	\$0.3955
PILT per acre	\$0.2207	\$0.2381	\$0.2253	\$0.2281	\$0.1906	\$0.2552	\$0.3532
Goshen County							
Acres	27,660	27,628	27,628	27,628	27,628	27,628	27,467
Prior Year Payment	\$0	\$0	\$0	\$0	\$94,285	\$83,782	\$57,916
Population Unit	13,000	12,000	12,000	12,000	12,000	12,000	12,000
Population Payment Ceiling	\$416,000	\$396,000	\$396,000	\$396,000	\$396,000	\$492,000	\$614,520
PILT Amount	\$20,745	\$20,721	\$20,721	\$20,721	\$2,763	\$3,315	\$4,395
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Min.-acres	Min.-acres	Min.-acres
PILT plus Prior Year Payment	\$20,745	\$20,721	\$20,721	\$20,721	\$97,048	\$87,097	\$62,311
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$3.5127	\$3.1525	\$2.2686
PILT per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.1000	\$0.1200	\$0.1600

Table 4 (continued). Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Hot Springs County							
Acres	570,659	570,659	570,648	570,648	570,248	570,238	570,239
Prior Year Payment	\$6,423	\$3,045	\$5,331	\$4,806	\$39,358	\$43,229	\$34,165
Population Unit	6,000	4,809	4,809	4,809	4,717	4,717	4,717
Population Payment Ceiling	\$282,000	\$240,450	\$240,450	\$240,450	\$235,850	\$292,454	\$364,766
PILT Amount	\$275,577	\$237,405	\$235,119	\$235,644	\$196,492	\$249,225	\$330,601
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$282,000	\$240,450	\$240,450	\$240,450	\$235,850	\$292,454	\$364,766
PILT plus Payment per acre	\$0.4942	\$0.4214	\$0.4214	\$0.4214	\$0.4136	\$0.5129	\$0.6397
PILT per acre	\$0.4829	\$0.4160	\$0.4120	\$0.4129	\$0.3446	\$0.4371	\$0.5798
Johnson County							
Acres	837,791	838,631	838,611	838,611	838,341	838,301	837,883
Prior Year Payment	\$48,321	\$64,831	\$53,778	\$63,893	\$129,450	\$146,855	\$103,343
Population Unit	7,000	6,000	6,000	6,000	6,000	6,000	6,000
Population Payment Ceiling	\$308,000	\$282,000	\$282,000	\$282,000	\$282,000	\$348,000	\$435,780
PILT Amount	\$259,679	\$217,169	\$228,222	\$218,107	\$152,550	\$201,145	\$332,437
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$308,000	\$282,000	\$282,000	\$282,000	\$282,000	\$348,000	\$435,780
PILT plus Payment per acre	\$0.3676	\$0.3363	\$0.3363	\$0.3363	\$0.3364	\$0.4151	\$0.5201
PILT per acre	\$0.3100	\$0.2590	\$0.2721	\$0.2601	\$0.1820	\$0.2399	\$0.3968
Laramie County							
Acres	10,025	10,025	10,025	10,025	10,025	10,025	10,025
Prior Year Payment	\$0	\$0	\$0	\$0	\$229,876	\$196,476	\$82,388
Population Unit	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Population Payment Ceiling	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,237,500	\$1,541,500
PILT Amount	\$7,519	\$7,519	\$7,519	\$7,519	\$1,003	\$1,203	\$1,604
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Min.-acres	Min.-acres	Min.-acres
PILT plus Prior Year Payment	\$7,519	\$7,519	\$7,519	\$7,519	\$230,879	\$197,679	\$83,992
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$23.0303	\$19.7186	\$8.3783
PILT per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.1000	\$0.1200	\$0.1600
Lincoln County							
Acres	1,948,739	1,947,613	1,947,613	1,947,609	1,947,609	1,947,044	1,947,046
Prior Year Payment	\$133,682	\$122,172	\$116,929	\$106,954	\$153,565	\$147,391	\$135,679
Population Unit	15,000	13,000	13,000	13,000	13,000	13,000	13,000
Population Payment Ceiling	\$450,000	\$416,000	\$416,000	\$416,000	\$416,000	\$520,000	\$645,320
PILT Amount	\$316,318	\$293,828	\$299,071	\$809,046	\$262,435	\$372,609	\$509,641
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$450,000	\$416,000	\$416,000	\$416,000	\$416,000	\$520,000	\$645,320
PILT plus Payment per acre	\$0.2309	\$0.2136	\$0.2136	\$0.2136	\$0.2136	\$0.2671	\$0.3314
PILT per acre	\$0.1623	\$0.1509	\$0.1536	\$0.1587	\$0.1347	\$0.1914	\$0.2618

Table 4 (continued). Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Natrona County							
Acres	1,486,952	1,486,952	1,486,832	1,485,982	1,485,522	1485,522	1,485,503
Prior Year Payment	\$1,294	\$2,325	\$1,548	\$2,261	\$154,728	\$139,627	\$67,095
Population Unit	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Population Payment Ceiling	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,237,500	\$1,541,500
PILT Amount	\$998,706	\$997,675	\$998,452	\$997,739	\$845,272	\$1,097,873	\$1,474,405
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,237,500	\$1,541,500
PILT plus Payment per acre	\$0.6725	\$0.6725	\$0.6726	\$0.6730	\$0.6732	\$0.8330	\$1.0377
PILT per acre	\$0.6716	\$0.6710	\$0.6715	\$0.6714	\$0.5690	\$0.7390	\$0.9925
Niobrara County							
Acres	125,085	125,085	125,085	125,085	125,085	125,085	125,085
Prior Year Payment	\$1,443	\$0	\$359	\$722	\$88,067	\$94,974	\$78,999
Population Unit	2,900	2,499	2,499	2,499	2,455	2,455	2,455
Population Payment Ceiling	\$145,000	\$124,950	\$124,950	\$124,950	\$122,750	\$152,210	\$189,845
PILT Amount	\$92,371	\$93,814	\$93,455	\$93,092	\$12,509	\$21,355	\$66,100
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Min.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$93,814	\$93,814	\$93,814	\$93,814	\$100,576	\$116,329	\$145,099
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.8041	\$0.9300	\$1.1600
PILT per acre	\$0.7385	\$0.7500	\$0.7471	\$0.7442	\$0.1000	\$0.1707	\$0.5284
Park County							
Acres	3,591,655	3,591,655	3,591,485	3,591,190	3,593,251	3,593,251	3,591,215
Prior Year Payment	\$193,096	\$94,075	\$167,823	\$152,183	\$263,578	\$251,011	\$184,456
Population Unit	24,000	23,000	23,000	23,000	24,000	24,000	24,000
Population Payment Ceiling	\$631,200	\$611,800	\$611,800	\$611,800	\$631,200	\$780,000	\$978,240
PILT Amount	\$438,104	\$517,725	\$443,977	\$459,617	\$367,622	\$528,989	\$793,784
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$631,200	\$611,800	\$611,800	\$611,800	\$631,200	\$780,000	\$978,240
PILT plus Payment per acre	\$0.1757	\$0.1703	\$0.1703	\$0.1704	\$0.1757	\$0.2171	\$0.2724
PILT per acre	\$0.1220	\$0.1441	\$0.1236	\$0.1280	\$0.1023	\$0.1472	\$0.2210
Platte County							
Acres	106,310	106,502	106,502	106,502	106,502	106,500	106,499
Prior Year Payment	\$262	\$423	\$292	\$460	\$60,991	\$52,691	\$33,693
Population Unit	10,000	8,000	8,000	8,000	8,000	8,000	8,000
Population Payment Ceiling	\$350,000	\$328,000	\$328,000	\$328,000	\$328,000	\$408,000	\$510,000
PILT Amount	\$79,471	\$79,454	\$79,585	\$79,417	\$18,886	\$46,354	\$89,846
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$79,733	\$79,877	\$79,877	\$79,877	\$79,877	\$99,045	\$123,539
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.9300	\$1.1600
PILT per acre	\$0.7475	\$0.7460	\$0.7473	\$0.7457	\$0.1773	\$0.4352	\$0.8436

Table 4 (continued). Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Sheridan County							
Acres	444,307	441,747	441,747	441,704	441,700	441,700	441,700
Prior Year Payment	\$58,188	\$78,069	\$64,759	\$76,940	\$216,104	\$215,937	\$131,971
Population Unit	25,000	24,000	24,000	24,000	24,000	24,000	24,000
Population Payment Ceiling	\$650,000	\$631,200	\$631,200	\$631,200	\$631,200	\$780,000	\$978,240
PILT Amount	\$275,042	\$253,241	\$266,551	\$254,338	\$115,171	\$194,844	\$380,401
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$333,230	\$331,310	\$331,310	\$331,278	\$331,275	\$410,781	\$512,372
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.9300	\$1.1600
PILT per acre	\$0.6190	\$0.5733	\$0.6034	\$0.5758	\$0.2607	\$0.4411	\$0.8612
Sublette County							
Acres	2,432,251	2,432,166	2,432,166	2,432,166	2,432,158	2,432,158	2,432,161
Prior Year Payment	\$145,636	\$123,497	\$126,855	\$117,118	\$144,990	\$178,966	\$164,867
Population Unit	5,000	4,843	4,843	4,843	5,000	5,000	5,000
Population Payment Ceiling	\$250,000	\$242,150	\$242,150	\$242,150	\$250,000	\$310,000	\$386,650
PILT Amount	\$243,225	\$242,150	\$242,150	\$242,150	\$243,216	\$291,859	\$386,650
Method Applied	Min.-acres	Min.-ltd.	Min.-ltd.	Min.-ltd.	Min.-acres	Min.-acres	Min.-ltd.
PILT plus Prior Year Payment	\$388,861	\$365,647	\$369,005	\$359,268	\$388,206	\$470,825	\$551,517
PILT plus Payment per acre	\$0.1599	\$0.1503	\$0.1517	\$0.1477	\$0.1596	\$0.1936	\$0.2268
PILT per acre	\$0.1000	\$0.0996	\$0.0996	\$0.0996	\$0.1000	\$0.1200	\$0.1590
Sweetwater County							
Acres	4,609,439	4,651,268	4,606,822	4,607,674	4,607,666	4,606,940	4,606,939
Prior Year Payment	\$9,867	\$15,659	\$12,640	\$16,754	\$123,600	\$106,717	\$66,616
Population Unit	43,000	39,000	39,000	39,000	41,000	41,000	41,000
Population Payment Ceiling	\$935,250	\$887,250	\$887,250	\$887,250	\$912,250	\$1,127,500	\$1,414,090
PILT Amount	\$925,383	\$871,591	\$874,610	\$870,496	\$788,650	\$1,020,783	\$1,347,474
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$935,250	\$887,250	\$887,250	\$887,250	\$912,250	\$1,127,500	\$1,414,090
PILT plus Payment per acre	\$0.2029	\$0.1908	\$0.1926	\$0.1926	\$0.1980	\$0.2447	\$0.3069
PILT per acre	\$0.2008	\$0.1874	\$0.1899	\$0.1889	\$0.1712	\$0.2216	\$0.2925
Teton County							
Acres	2,630,059	2,631,146	2,631,151	2,631,232	2,631,379	2,631,381	2,631,220
Prior Year Payment	\$178,285	\$165,061	\$232,488	\$214,934	\$402,653	\$509,220	\$244,774
Population Unit	12,000	11,000	11,000	11,000	12,000	12,000	12,000
Population Payment Ceiling	\$396,000	\$374,000	\$374,000	\$374,000	\$396,000	\$492,000	\$614,520
PILT Amount	\$263,006	\$263,115	\$263,115	\$263,123	\$263,138	\$315,766	\$420,995
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
PILT plus Prior Year Payment	\$441,291	\$428,176	\$495,603	\$478,057	\$665,791	\$824,986	\$665,769
PILT plus Payment per acre	\$0.1678	\$0.1627	\$0.1884	\$0.1817	\$0.2530	\$0.3135	\$0.2530
PILT per acre	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1200	\$0.1600

Table 4 (continued). Wyoming PILT Calculation Information for Fiscal Years 1990 through 1996.

	1990	1991	1992	1993	1994	1995 (1) (3)	1996 (1)(2)(3)
Uinta County							
Acres	567,295	567,295	567,025	567,025	567,025	567,025	567,025
Prior Year Payment	\$8,171	\$6,363	\$10,669	\$10,859	\$76,783	\$65,854	\$38,258
Population Unit	19,000	19,000	19,000	19,000	20,000	20,000	20,000
Population Payment Ceiling	\$532,000	\$532,000	\$532,000	\$532,000	\$550,000	\$680,000	\$857,000
PILT Amount	\$417,300	\$419,108	\$414,600	\$414,410	\$348,486	\$461,479	\$619,491
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
PILT plus Prior Year Payment	\$425,471	\$425,471	\$425,269	\$425,269	\$425,269	\$527,333	\$657,749
PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.9300	\$1.1600
PILT per acre	\$0.7356	\$0.7388	\$0.7312	\$0.7308	\$0.6146	\$0.8139	\$1.0925
Washakie County							
Acres	964,495	964,495	964,375	964,375	964,163	964,117	964,117
Prior Year Payment	\$5,322	\$7,141	\$5,923	\$7,038	\$68,355	\$67,367	\$48,036
Population Unit	9,000	8,000	8,000	8,000	8,000	8,000	8,000
Population Payment Ceiling	\$342,000	\$328,000	\$328,000	\$328,000	\$328,000	\$408,000	\$510,000
PILT Amount	336,678	\$320,859	\$322,077	\$320,962	\$259,645	\$340,633	\$461,964
Method Applied	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.	Std.-ltd.
PILT plus Prior Year Payment	\$342,000	\$328,000	\$328,000	\$328,000	\$328,000	408,000	\$510,000
PILT plus Payment per acre	\$0.3546	\$0.3401	\$0.3401	\$0.3401	\$0.3402	\$0.4232	\$0.5290
PILT per acre	\$0.3491	\$0.3327	\$0.3340	\$0.3328	\$0.2693	\$0.3533	\$0.4792
Weston County							
Acres	309,245	308,543	308,543	308,543	308,543	308,303	308,303
Prior Year Payment	\$397,518	\$146,665	\$108,184	\$208,214	\$248,149	\$229,768	\$211,293
Population Unit	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Population Payment Ceiling	\$308,000	\$308,000	\$308,000	\$308,000	\$308,000	\$381,500	\$475,510
PILT Amount	\$30,925	\$84,742	\$123,223	\$30,854	\$30,854	\$56,954	\$146,338
Method Applied	Min.-acres	Std.-acres	Std.-acres	Min.-acres	Min.-acres	Min.-acres	Std.-acres
PILT plus Prior Year Payment	\$428,443	\$231,407	\$231,407	\$239,068	\$279,003	\$286,722	\$357,631
PILT plus Payment per acre	\$1.3854	\$0.7500	\$0.7500	\$0.7748	\$0.9043	\$0.9300	\$1.1600
PILT per acre	\$0.1000	\$0.2747	\$0.3994	\$0.1000	\$0.1000	\$0.1847	\$0.4747
Total							
PILT Amount	\$6,967,863	\$7,026,726	\$7,158,864	\$6,788,974	5,422,227	\$7,418,254	\$10,566,295
Prior Year Payment	\$2,374,801	\$1,833,569	\$1,765,995	\$2,206,697	\$4,437,199	\$4,401,696	\$3,372,577
PILT plus Prior Year Payment	\$9,342,664	\$8,860,295	\$8,924,859	\$8,995,671	\$9,859,426	\$11,819,950	\$13,938,872

Sources: U.S. Bureau of Land Management, Payments in Lieu of Taxes, Fiscal Years 1990 through 1995; and State of Wyoming Department of Audit, Audit of Federal Land Payments (PILT), FYE September 30, 1996.

- (1) includes rate increases.
- (2) includes inflation adjustment.
- (3) does not include subsequent pro rata decrease for funding limit.

County	Actual 1994	Old Rates 1995	New Rates 1995	Actual 1995	Old Rates 1996	New Rates 1996	Actual 1996
Albany	\$236,280	\$266,783	\$389,256	\$301,178	\$224,525	\$503,490	\$344,035
Big Horn	\$237,137	\$220,583	\$308,583	\$238,759	\$266,094	\$472,564	\$322,903
Campbell	\$39,459	\$70,673	\$141,574	\$109,540	\$160,755	\$322,252	\$220,195
Carbon	\$273,722	\$273,723	\$328,468	\$254,145	\$273,722	\$437,956	\$299,256
Converse	\$85,638	\$118,757	\$191,673	\$148,303	\$117,746	\$283,770	\$193,900
Crook	\$33,561	\$33,546	\$40,256	\$31,147	\$33,546	\$53,674	\$36,675
Fremont	\$607,738	\$618,558	\$814,058	\$629,859	\$681,063	\$1,126,463	\$769,713
Goshen	\$2,763	\$2,763	\$3,315	\$2,565	\$2,747	\$4,395	\$3,003
Hot Springs	\$196,492	\$192,621	\$249,225	\$192,832	\$201,685	\$330,601	\$225,900
Johnson	\$152,550	\$135,145	\$201,145	\$155,631	\$178,657	\$332,437	\$227,154
Laramie	\$1,003	\$1,003	\$1,203	\$931	\$1,003	\$1,604	\$1,096
Lincoln	\$262,435	\$268,609	\$372,609	\$288,298	\$280,321	\$509,641	\$348,238
Natrona	\$845,272	\$860,373	\$1,097,873	\$849,455	\$932,905	\$1,474,405	\$1,007,462
Niobrara	\$12,509	\$12,509	\$21,355	\$16,523	\$14,815	\$66,100	\$45,166
Park	\$367,622	\$380,189	\$528,989	\$409,293	\$446,744	\$793,784	\$542,393
Platte	\$18,886	\$27,184	\$46,354	\$35,865	\$46,181	\$89,846	\$61,392
Sheridan	\$115,171	\$115,338	\$194,844	\$150,756	\$199,304	\$380,401	\$259,928
Sublette	\$243,216	\$243,216	\$291,859	\$225,819	\$243,216	\$386,650	\$264,198
Sweetwater	\$788,650	\$805,533	\$1,020,783	\$789,808	\$845,634	\$1,347,474	\$920,730
Teton	\$263,138	\$263,138	\$315,766	\$244,813	\$263,122	\$420,995	\$288,465
Uinta	\$348,486	\$359,415	\$461,479	\$357,059	\$387,011	\$619,491	\$423,299
Washakie	\$259,645	\$260,633	\$340,633	\$263,557	\$279,964	\$461,964	\$315,660
Weston	\$30,854	\$30,830	\$56,954	\$44,067	\$30,830	\$146,338	\$99,993
Total	\$5,422,227	\$5,561,122	\$7,418,254	\$5,740,203	\$6,111,590	\$10,566,295	\$7,220,754

Table 5. Effect of Change in Law and Under Funding, 1995 and 1996.



Appendix



		1991	1992	1993	1994	1995	Total	Percent
Albany County	Medicine Bow NF							
	Timber	4,950	87,393	52,278	188,324	154,868	487,813	13.87%
	Grazing	36,112	35,116	33,413	39,097	29,650	173,389	4.93%
	Land Uses	6,554	4,844	6,928	8,297	10,998	37,621	1.07%
	Recreation - Special Uses	22,365	24,738	28,596	30,460	26,202	132,360	3.76%
	Power	16	16	17	17	17	82	0.00%
	Minerals	16	26	0	0	69	111	0.00%
	Recreation - User Fees	26,359	27,614	23,610	40,530	40,427	158,539	4.51%
	K-V	19,689	174,316	77,320	144,768	112,926	529,019	15.04%
	Timber Purchase Road Credit	108,177	92,959	13,614	6,056	46,156	266,962	7.59%
	Salvage Sales	418,752	340,534	456,586	521,899	(7,222)	1,730,550	49.21%
	Forest Total	642,989	787,556	692,362	979,447	414,093	3,516,447	100.00%
Big Horn County	Bighorn NF							
	Timber	(37,221)	27,910	94,289	(55,259)	(5,719)	23,999	1.40%
	Grazing	58,320	54,252	56,344	61,958	44,823	275,696	16.14%
	Land Uses	2,450	2,280	4,552	5,459	5,295	20,036	1.17%
	Recreation - Special Uses	72,756	80,273	83,169	82,675	83,032	401,905	23.53%
	Power	176	366	339	361	446	1,688	0.10%
	Minerals	174	168	133	171	52	699	0.04%
	Recreation - User Fees	28,144	26,543	26,790	31,557	2,229	115,263	6.75%
	K-V	77,780	88,966	111,810	62,433	64,192	405,179	23.72%
	Timber Purchase Road Credit	53,380	17,910	22,563	16,360	5,906	116,118	6.80%
	Salvage Sales	33,047	60,385	31,145	99,479	123,647	347,703	20.35%
	Forest Total	289,004	359,054	431,133	305,194	323,901	1,708,287	100.00%
Carbon County	Medicine Bow NF							
	Timber	8,260	145,825	87,232	314,141	258,333	813,790	13.87%
	Grazing	60,257	58,595	55,754	65,217	49,459	289,282	4.93%
	Land Uses	10,936	8,083	11,561	13,839	18,345	62,764	1.07%
	Recreation - Special Uses	37,318	41,277	47,715	50,811	43,707	220,828	3.76%
	Power	26	26	28	28	29	137	0.00%
	Minerals	26	43	0	0	116	185	0.00%
	Recreation - User Fees	43,982	46,077	39,396	67,607	67,435	264,497	4.51%
	K-V	32,854	290,866	129,016	241,486	188,370	882,591	15.04%
	Timber Purchase Road Credit	180,505	155,113	22,716	10,102	76,993	445,428	7.59%
	Salvage Sales	698,733	568,218	761,863	870,574	(12,046)	2,887,343	49.21%
	Forest Total	1,072,896	1,314,123	1,155,280	1,633,805	690,741	5,866,846	100.00%

Appendix 1. U.S. Forest Service Gross Receipts by National Forest, by Wyoming County.

		1991	1992	1993	1994	1995	Total	Percent
Converse County	Medicine Bow NF							
	Timber	978	17,265	10,328	37,192	30,552	96,314	13.87%
	Grazing	7,134	6,937	6,601	7,721	5,849	34,243	4.93%
	Land Uses	1,295	957	1,369	1,638	2,170	7,429	1.07%
	Recreation - Special Uses	4,418	4,887	5,649	6,016	5,169	26,139	3.76%
	Power	3	3	3	3	3	16	0.00%
	Minerals	3	5	0	0	14	22	0.00%
	Recreation - User Fees	5,207	5,455	4,664	8,004	7,975	31,306	4.51%
	K-V	3,890	34,437	15,275	28,590	22,278	104,469	15.04%
	Timber Purchase Road Credit	21,371	18,364	2,689	1,196	9,106	52,726	7.59%
	Salvage Sales	82,726	67,274	90,200	103,069	(1,425)	341,844	49.22%
	Forest Total	127,025	155,584	136,778	193,430	81,692	694,509	100.00%
Crook County	Black Hills NF							
	Timber	215,556	236,203	646,117	510,422	446,452	2,054,750	23.23%
	Grazing	25,304	22,649	21,795	23,541	18,770	112,060	1.27%
	Land Uses	5,338	5,765	5,864	5,489	4,897	27,354	0.31%
	Recreation - Special Uses	11,045	9,668	9,863	13,390	13,513	57,479	0.65%
	Power	1,017	2,435	3,629	4,383	4,370	15,834	0.18%
	Minerals	343	350	364	857	711	2,624	0.03%
	Recreation - User Fees	11,745	11,222	12,549	8,681	9,519	53,716	0.61%
	K-V	746,318	882,651	657,755	524,751	556,320	3,367,795	38.08%
	Timber Purchase Road Credit	182,051	422,261	123,481	199,870	235,450	1,163,113	13.15%
	Salvage Sales	203,233	282,378	650,680	361,379	492,572	1,990,242	22.50%
	Forest Total	1,401,949	1,875,580	2,132,098	1,652,762	1,782,577	8,844,965	100.00%
Fremont County	Bridger NF							
	Timber	1,714	(306)	1,531	332	482	3,752	4.51%
	Grazing	4,705	4,756	4,434	4,937	2,991	21,822	26.21%
	Land Uses	121	190	193	154	110	768	0.92%
	Recreation - Special Uses	1,985	2,429	2,848	3,510	3,642	14,414	17.31%
	Power	27	33	45	92	11	208	0.25%
	Minerals	51	49	4	24	17	144	0.17%
	Recreation - User Fees	1,463	761	900	1,022	1,087	5,234	6.29%
	K-V	3,486	3,998	2,006	2,912	4,740	17,141	20.59%
	Timber Purchase Road Credit	4	996	143	706	2,458	4,306	5.17%
	Salvage Sales	923	809	1,704	3,961	8,074	15,473	18.58%
	Forest Total	14,477	13,715	13,807	17,649	23,612	83,261	100.00%

		1991	1992	1993	1994	1995	Total	Percent
Fremont County	Shoshone NF							
	Timber	39,576	103,704	81,460	96,265	65,548	386,553	24.36%
	Grazing	29,949	25,598	26,776	27,641	24,818	134,782	8.49%
	Land Uses	3,663	1,983	7,987	1,418	4,123	19,175	1.21%
	Recreation - Special Uses	88,249	103,503	96,064	105,218	116,936	509,970	32.14%
	Power	1,653	1,719	1,763	1,811	1,841	8,788	0.55%
	Minerals	(75)	331	86	65	87	494	0.03%
	Recreation - User Fees	30,367	34,469	37,487	42,999	41,400	186,722	11.77%
	K-V	39,434	15,744	1,400	618	7,761	64,956	4.09%
	Timber Purchase Road Credit	31,030	26,910	7,819	8,161	43	73,962	4.66%
	Salvage Sales	50,859	61,333	44,951	9,407	34,983	201,533	12.70%
	Forest Total	314,705	375,293	305,794	293,602	297,540	1,586,934	100.00%
Fremont County	Teton NF							
	Timber	336	184	502	199	155	1,376	0.42%
	Grazing	1,783	2,285	2,926	1,815	4,135	12,943	3.96%
	Land Uses	532	561	675	941	529	3,238	0.99%
	Recreation - Special Uses	35,065	40,391	70,081	44,821	46,793	237,151	72.53%
	Power	299	309	190	260	306	1,365	0.42%
	Minerals	89	51	41	30	63	275	0.08%
	Recreation - User Fees	2,139	1,509	684	461	985	5,778	1.77%
	K-V	1,341	1,547	20,097	10,116	4,012	37,113	11.35%
	Timber Purchase Road Credit	0	0	3,512	1,010	52	4,574	1.40%
	Salvage Sales	1,483	1,379	10,205	6,004	4,090	23,160	7.08%
	Forest Total	43,068	48,217	108,913	65,657	61,120	326,974	100.00%
Fremont County	Total							
	Timber	41,626	103,582	83,493	96,795	66,185	391,681	19.61%
	Grazing	36,436	32,639	34,136	34,393	31,943	169,547	8.49%
	Land Uses	4,317	2,734	8,854	2,513	4,762	23,180	1.16%
	Recreation - Special Uses	125,299	146,323	168,993	153,548	167,371	761,535	38.13%
	Power	1,979	2,061	1,999	2,162	2,159	10,360	0.52%
	Minerals	65	431	131	118	167	913	0.05%
	Recreation - User Fees	33,969	36,740	39,071	44,482	43,472	197,734	9.90%
	K-V	44,261	21,288	23,503	13,646	16,512	119,211	5.97%
	Timber Purchase Road Credit	31,033	27,906	11,474	9,877	2,552	82,842	4.15%
	Salvage Sales	53,265	63,521	56,859	19,373	47,148	240,166	12.03%
	County Total	372,250	437,225	428,514	376,908	382,272	1,997,169	100.00%

Appendix 1. U.S. Forest Service Gross Receipts by National Forest, by Wyoming County.

	1991	1992	1993	1994	1995	Total	Percent
Hot Springs County Shoshone NF							
Timber	2,545	6,669	5,238	6,190	4,215	24,857	24.36%
Grazing	1,926	1,646	1,722	1,777	1,596	8,667	8.49%
Land Uses	236	128	514	91	265	1,233	1.21%
Recreation - Special Uses	5,675	6,656	6,177	6,766	7,520	32,794	32.14%
Power	106	111	113	116	118	565	0.55%
Minerals	(5)	21	6	4	6	32	0.03%
Recreation - User Fees	1,953	2,217	2,411	2,765	2,662	12,007	11.77%
K-V	2,536	1,012	90	40	499	4,177	4.09%
Timber Purchase Road Credit	1995	1,730	503	525	3	4,756	4.66%
Salvage Sales	3,271	3,944	2,891	605	2,250	12,960	12.70%
Forest Total	20,237	24,133	19,664	18,880	19,133	102,048	100.00%
Johnson County Bighorn NF							
Timber	(34,648)	25,980	87,770	(51,438)	(5,324)	22,340	1.40%
Grazing	54,287	50,501	52,448	57,674	41,724	256,635	16.14%
Land Uses	2,281	2,123	4,237	5,082	4,929	18,651	1.17%
Recreation - Special Uses	67,726	74,723	77,419	76,959	77,291	374,118	23.53%
Power	164	341	315	336	415	1,571	0.10%
Minerals	162	157	124	159	49	651	0.04%
Recreation - User Fees	26,198	24,708	24,938	29,375	2,075	107,294	6.75%
K-V	72,402	82,815	104,079	58,116	59,753	377,165	23.72%
Timber Purchase Road Credit	49,689	16,672	21,003	15,229	5,498	108,090	6.80%
Salvage Sales	30,762	56,210	28,992	92,601	115,098	323,663	20.35%
Forest Total	269,023	334,229	401,324	284,093	301,507	1,590,177	100.00%
Lincoln County Bridger NF							
Timber	38,896	(6,950)	34,734	7,525	10,943	85,148	4.51%
Grazing	106,775	107,926	100,617	112,045	67,874	495,237	26.21%
Land Uses	2,748	4,318	4,377	3,486	2,489	17,418	0.92%
Recreation - Special Uses	45,053	55,131	64,628	79,650	82,644	327,106	17.31%
Power	603	740	1,027	2,085	260	4,715	0.25%
Minerals	1,150	1,112	93	534	379	3,268	0.17%
Recreation - User Fees	33,196	17,275	20,426	23,201	24,679	118,777	6.29%
K-V	79,106	90,721	45,528	66,084	107,572	389,011	20.59%
Timber Purchase Road Credit	80	22,599	3,238	16,017	55,778	97,713	5.17%
Salvage Sales	20,846	18,371	38,676	89,902	183,243	351,138	18.58%
Forest Total	328,551	311,243	313,345	400,529	535,863	1,889,531	100.00%

	1991	1992	1993	1994	1995	Total	Percent
Lincoln County	Caribou NF						
Timber	184	1,565	856	2,610	664	5,880	24.18%
Grazing	1,254	1,172	1,115	1,243	987	5,771	23.74%
Land Uses	359	467	435	418	420	2,100	8.64%
Recreation - Special Uses	236	201	250	234	294	1,215	5.00%
Power	14	11	11	12	10	59	0.24%
Minerals	1	10	24	13	21	69	0.28%
Recreation - User Fees	70	74	86	97	65	392	1.61%
K-V	788	1,941	1,355	800	980	5,865	24.12%
Timber Purchase Road Credit	7	0	485	37	781	1,310	5.39%
Salvage Sales	74	387	365	616	211	1,653	6.80%
Forest Total	2,987	5,829	4,982	6,081	4,434	24,313	100.00%
Lincoln County	Targhee NF						
Timber	33,312	22,477	12,878	1,129	14,179	83,974	25.30%
Grazing	6,862	6,181	5,855	6,389	5,324	30,610	9.22%
Land Uses	452	706	374	585	663	2,779	0.84%
Recreation - Special Uses	6,876	11,480	12,320	13,755	9,339	53,770	16.20%
Power	9	5	11	9	8	43	0.01%
Minerals	80	42	30	143	59	353	0.11%
Recreation - User Fees	725	1,219	876	1,643	1,005	5,469	1.65%
K-V	25,304	15,457	26,533	21,424	10,587	99,304	29.92%
Timber Purchase Road Credit	626	5,337	479	0	0	6,442	1.94%
Salvage Sales	22,280	15,042	2,449	4,628	4,729	49,127	14.80%
Forest Total	96,526	77,945	61,804	49,704	45,893	331,872	100.00%
Lincoln County	Teton NF						
Timber	174	95	260	103	80	712	0.42%
Grazing	922	1,181	1,513	938	2,138	6,692	3.96%
Land Uses	275	290	349	487	274	1,674	0.99%
Recreation - Special Uses	18,131	20,885	36,236	23,175	24,195	122,621	72.53%
Power	155	160	98	134	158	706	0.42%
Minerals	46	27	21	15	33	142	0.08%
Recreation - User Fees	1,106	780	354	239	509	2,988	1.77%
K-V	693	800	10,291	5,231	2,074	19,190	11.35%
Timber Purchase Road Credit	0	0	1,816	522	27	2,365	1.40%
Salvage Sales	767	713	5,276	3,104	2,115	11,975	7.08%
Forest Total	22,268	24,931	56,314	33,948	31,602	169,064	100.00%

Appendix 1. U.S. Forest Service Gross Receipts by National Forest, by Wyoming County.

		1991	1992	1993	1994	1995	Total	Percent
Lincoln County	Total							
	Timber	72,565	17,186	48,728	11,367	25,886	175,713	7.28%
	Grazing	115,812	116,460	109,100	120,616	76,324	538,311	22.29%
	Land Uses	3,833	5,781	5,535	4,976	3,845	23,971	0.99%
	Recreation - Special Uses	70,295	87,697	113,434	116,814	116,472	504,711	20.90%
	Power	781	917	1,148	2,240	437	5,523	0.23%
	Minerals	1,276	1,191	168	705	492	3,833	0.16%
	Recreation - User Fees	35,097	19,348	21,742	25,179	26,259	127,625	5.29%
	K-V	105,891	108,919	83,808	93,539	121,213	513,370	21.26%
	Timber Purchase Road Credit	714	27,936	6,017	16,577	56,587	107,830	4.47%
	Salvage Sales	44,067	34,513	46,766	98,250	190,298	413,893	17.14%
	County Total	450,333	419,947	436,445	490,262	617,792	2,414,780	100.00%
Natrona County	Medicine Bow NF							
	Timber	73	1,294	774	2,788	2,286	7,215	13.86%
	Grazing	535	520	495	579	438	2,566	4.93%
	Land Uses	97	72	103	123	162	556	1.07%
	Recreation - Special Uses	331	366	423	451	387	1,958	3.76%
	Power	0	0	0	0	0	1	0.00%
	Minerals	0	0	0	0	1	2	0.00%
	Recreation - User Fees	390	409	350	600	597	2,345	4.51%
	K-V	292	2,581	1,145	2,143	1,667	7,827	15.04%
	Timber Purchase Road Credit	1,602	1,376	202	90	681	3,951	7.59%
	Salvage Sales	6,201	5,042	6,761	7,725	(107)	25,623	49.23%
	Forest Total	9,521	11,662	10,252	14,498	6,111	52,044	100.00%
Park County	Shoshone NF							
	Timber	71,150	186,439	146,820	173,503	118,140	696,050	24.36%
	Grazing	53,842	46,020	48,260	49,819	44,730	242,671	8.49%
	Land Uses	6,586	3,566	14,395	2,556	7,431	34,534	1.21%
	Recreation - Special Uses	158,654	186,077	173,141	189,638	210,758	918,269	32.14%
	Power	2,972	3,091	3,178	3,263	3,318	15,823	0.55%
	Minerals	(134)	594	156	116	158	890	0.03%
	Recreation - User Fees	54,593	61,969	67,565	77,498	74,617	336,242	11.77%
	K-V	70,895	28,304	2,523	1,114	13,987	116,823	4.09%
	Timber Purchase Road Credit	55,786	48,378	14,092	14,709	77	133,042	4.66%
	Salvage Sales	91,434	110,264	81,017	16,955	63,052	362,721	12.70%
	Forest Total	565,777	674,702	551,146	529,172	536,268	2,857,065	100.00%

	1991	1992	1993	1994	1995	Total	Percent
Park County	Teton NF						
Timber	586	320	874	346	270	2,396	0.42%
Grazing	3,104	3,979	5,095	3,160	7,200	22,538	3.96%
Land Uses	927	976	1,175	1,639	922	5,639	0.99%
Recreation - Special Uses	61,060	70,335	122,036	78,049	81,483	412,963	72.53%
Power	521	539	332	452	533	2,377	0.42%
Minerals	155	90	71	52	110	478	0.08%
Recreation - User Fees	3,725	2,628	1,191	803	1,715	10,062	1.77%
K-V	2,336	2,694	34,996	17,615	6,986	64,627	11.35%
Timber Purchase Road Credit	0	0	6,116	1,759	90	7,965	1.40%
Salvage Sales	2,582	2,402	17,770	10,455	7,121	40,330	7.08%
County Total	74,996	83,963	189,655	114,332	106,431	569,376	100.00%
Park County	Total						
Timber	71,735	186,759	147,694	173,849	118,410	698,447	20.38%
Grazing	56,946	49,999	53,355	52,979	51,930	265,210	7.74%
Land Uses	7,513	4,542	15,570	4,196	8,353	40,173	1.17%
Recreation - Special Uses	219,715	256,412	295,177	267,687	292,242	1,331,232	38.85%
Power	3,493	3,630	3,510	3,716	3,852	18,200	0.53%
Minerals	21	684	227	168	268	1,368	0.04%
Recreation - User Fees	58,318	64,597	68,755	78,302	76,331	346,304	10.11%
K-V	73,230	30,998	37,519	18,729	20,873	181,450	5.30%
Timber Purchase Road Credit	55,786	48,378	20,208	16,468	167	141,007	4.12%
Salvage Sales	94,016	112,665	98,786	27,410	70,173	403,051	11.76%
Forest Total	640,773	758,665	740,801	643,504	642,699	3,426,441	100.00%
Platte County	Medicine Bow NF						
Timber	15	263	158	566	466	1,468	13.86%
Grazing	109	106	101	118	89	522	4.93%
Land Uses	20	15	21	25	33	113	1.07%
Recreation - Special Uses	67	75	86	92	79	399	3.76%
Power	0	0	0	0	0	0	0.00%
Minerals	0	0	0	0	0	0	0.00%
Recreation - User Fees	79	83	71	122	122	477	4.51%
K-V	59	525	233	435	340	1,593	15.04%
Timber Purchase Road Credit	326	280	41	18	139	804	7.60%
Salvage Sales	1,262	1,026	1,376	1,570	(22)	5,213	49.22%
Forest Total	1,938	2,374	2,087	2,946	1,246	10,591	100.00%

		1991	1992	1993	1994	1995	Total	Percent
Sheridan County Bighorn NF								
Timber	(41,723)	31,285	105,692	(61,942)	(6,411)	26,902	1.40%	
Grazing	65,372	60,813	63,158	69,451	50,243	309,037	16.14%	
Land Uses	2,747	2,556	5,102	6,119	5,935	22,459	1.17%	
Recreation - Special Uses	81,555	89,981	93,227	92,674	93,073	450,509	23.53%	
Power	197	410	380	405	500	1,892	0.10%	
Minerals	195	189	149	192	59	784	0.04%	
Recreation - User Fees	31,547	29,753	30,030	35,374	2,499	129,202	6.75%	
K-V	87,186	99,725	125,331	69,983	71,955	454,179	23.72%	
Timber Purchase Road Credit	59,835	20,076	25,291	18,338	6,620	130,160	6.80%	
Salvage Sales	37,043	67,688	34,912	111,510	138,600	389,752	20.35%	
Forest Total	323,955	402,476	483,271	342,103	363,072	1,914,876	100.00%	
Sublette County Bridger NF								
Timber	45,401	(8,112)	40,543	8,784	12,773	99,388	4.51%	
Grazing	124,631	125,975	117,444	130,783	79,225	578,059	26.21%	
Land Uses	3,207	5,040	5,109	4,069	2,905	20,331	0.92%	
Recreation - Special Uses	52,587	64,351	75,436	92,971	96,465	381,810	17.31%	
Power	704	864	1,199	2,433	304	5,504	0.25%	
Minerals	1,342	1,298	109	623	443	3,815	0.17%	
Recreation - User Fees	38,748	20,164	23,843	27,081	28,807	138,641	6.29%	
K-V	92,335	105,893	53,142	77,136	125,562	454,068	20.59%	
Timber Purchase Road Credit	94	26,378	3,779	18,696	65,107	114,054	5.17%	
Salvage Sales	24,449	21,443	45,144	104,936	213,888	409,861	18.58%	
Forest Total	383,497	363,294	365,748	467,513	625,480	2,205,531	100.00%	
Sublette County Shoshone NF								
Timber	454	1,189	934	1,104	752	4,432	24.36%	
Grazing	343	294	307	317	285	1,545	8.49%	
Land Uses	42	23	92	16	47	220	1.21%	
Recreation - Special Uses	1,012	1,187	1,101	1,206	1,341	5,847	32.14%	
Power	19	20	20	21	21	101	0.55%	
Minerals	(1)	4	1	1	1	6	0.03%	
Recreation - User Fees	348	395	430	493	475	2,141	11.77%	
K-V	452	181	16	7	89	745	4.09%	
Timber Purchase Road Credit	356	309	90	94	0	848	4.66%	
Salvage Sales	583	703	515	108	401	2,311	12.70%	
Forest Total	3,608	4,303	3,506	3,366	3,411	18,195	100.00%	

		1991	1992	1993	1994	1995	Total	Percent
Sublette County	Teton NF							
	Timber	828	453	1,236	489	382	3,388	0.42%
	Grazing	4,388	5,625	7,203	4,468	10,179	31,863	3.96%
	Land Uses	1,310	1,380	1,661	2,318	1,303	7,972	0.99%
	Recreation - Special Uses	86,322	99,434	172,525	110,339	115,197	583,817	72.53%
	Power	736	762	469	639	754	3,360	0.42%
	Minerals	220	127	100	74	156	676	0.08%
	Recreation - User Fees	5,267	3,716	1,683	1,136	2,424	14,225	1.77%
	K-V	3,302	3,809	49,475	24,903	9,876	91,365	11.35%
	Timber Purchase Road Credit	0	0	8,646	2,487	127	11,261	1.40%
	Salvage Sales	3,651	3,396	25,121	14,781	10,068	57,016	7.08%
	Forest Total	106,024	118,700	268,120	161,633	150,465	804,942	100.00%
Sublette County	Total							
	Timber	46,683	(6,470)	42,713	10,377	13,906	107,208	3.54%
	Grazing	129,363	131,893	124,955	135,568	89,689	611,467	20.19%
	Land Uses	4,560	6,443	6,862	6,403	4,255	28,522	0.94%
	Recreation - Special Uses	139,921	164,972	249,062	204,516	213,003	971,474	32.08%
	Power	1,459	1,645	1,688	3,093	1,079	8,964	0.30%
	Minerals	1,561	1,428	210	698	599	4,496	0.15%
	Recreation - User Fees	44,362	24,274	25,955	28,710	31,705	155,007	5.12%
	K-V	96,089	109,883	102,633	102,046	135,528	546,178	18.03%
	Timber Purchase Road Credit	449	26,687	12,515	21,277	65,234	126,163	4.17%
	Salvage Sales	28,683	25,542	70,781	119,825	224,357	469,188	15.49%
	County Total	493,129	486,297	637,374	632,512	779,356	3,028,669	100.00%
Sweetwater County	Ashley NF							
	Timber	3,877	12,298	440	1,568	3	18,185	4.46%
	Grazing	6,573	6,514	6,778	6,771	5,475	32,111	7.87%
	Land Uses	660	675	515	380	400	2,629	0.64%
	Recreation - Special Uses	7,209	5,898	7,424	8,974	8,514	38,019	9.32%
	Power	119	98	98	101	105	521	0.13%
	Minerals	(47)	2	50	(7)	8	7	0.00%
	Recreation - User Fees	23,930	25,317	19,840	7,495	4,872	81,094	19.88%
	K-V	13,765	11,011	9,555	9,720	5,335	49,385	12.11%
	Timber Purchase Road Credit	2,628	2,430	4,015	1,523	821	11,417	2.80%
	Salvage Sales	11,829	11,140	23,640	68,426	59,537	174,572	42.79%
	Forest Total	70,543	75,382	71,994	104,949	85,071	407,939	100.00%

Appendix 1. U.S. Forest Service Gross Receipts by National Forest, by Wyoming County.

		1991	1992	1993	1994	1995	Total	Percent
Teton County	Bridger NF							
	Timber	327	(58)	292	63	92	715	4.51%
	Grazing	897	906	845	941	570	4,159	26.21%
	Land Uses	23	36	37	29	21	146	0.92%
	Recreation - Special Uses	378	463	543	669	694	2,747	17.31%
	Power	5	6	9	18	2	40	0.25%
	Minerals	10	9	1	4	3	27	0.17%
	Recreation - User Fees	279	145	172	195	207	997	6.29%
	K-V	664	762	382	555	903	3,267	20.59%
	Timber Purchase Road Credit	1	190	27	135	468	821	5.17%
	Salvage Sales	176	154	325	755	1,539	2,949	18.58%
	Forest Total	2,759	2,614	2,631	3,364	4,500	15,868	100.00%
Teton County	Shoshone							
	Timber	126	329	258	305	208	1,226	24.36%
	Grazing	95	81	85	88	79	427	8.49%
	Land Uses	12	6	25	5	13	61	1.21%
	Recreation - Special Uses	280	328	305	334	371	1,617	32.13%
	Power	5	5	6	6	6	28	0.55%
	Minerals	(0)	1	0	0	0	2	0.03%
	Recreation - User Fees	96	109	119	136	131	592	11.77%
	K-V	125	50	4	2	25	206	4.09%
	Timber Purchase Road Credit	98	85	25	26	0	235	4.66%
	Salvage Sales	161	195	143	30	111	639	12.70%
	Forest Total	998	1,190	970	931	944	5,033	100.00%
Teton County	Targhee NF							
	Timber	150,260	101,385	58,091	5,092	63,920	378,748	25.30%
	Grazing	30,951	27,880	26,409	28,820	24,002	138,063	9.22%
	Land Uses	2,038	3,183	1,688	2,639	2,988	12,536	0.84%
	Recreation - Special Uses	31,015	51,783	55,575	62,046	42,101	242,521	16.20%
	Power	42	25	49	42	35	194	0.01%
	Minerals	359	192	134	643	266	1,594	0.11%
	Recreation - User Fees	3,272	5,499	3,952	7,409	4,533	24,665	1.65%
	K-V	114,140	69,720	119,687	96,639	47,729	447,915	29.92%
	Timber Purchase Road Credit	2,826	24,073	2,159	0	0	29,057	1.94%
	Salvage Sales	100,499	67,848	11,045	20,875	21,320	221,588	14.80%
	Forest Total	435,403	351,586	278,790	224,207	206,893	1,496,880	100.00%

		1991	1992	1993	1994	1995	Total	Percent
Teton County	Teton NF							
	Timber	3,638	1,990	5,430	2,148	1,679	14,886	0.42%
	Grazing	19,280	24,712	31,653	19,632	44,730	140,006	3.96%
	Land Uses	5,757	6,063	7,299	10,184	5,725	35,028	0.99%
	Recreation - Special Uses	379,264	436,877	758,105	484,851	506,188	2,565,284	72.53%
	Power	3,234	3,347	2,060	2,809	3,313	14,763	0.42%
	Minerals	965	556	442	324	684	2,970	0.08%
	Recreation - User Fees	23,139	16,325	7,396	4,991	10,652	62,502	1.77%
	K-V	14,507	16,735	217,401	109,430	43,397	401,468	11.35%
	Timber Purchase Road Credit	0	0	37,993	10,929	559	49,481	1.40%
	Salvage Sales	16,040	14,919	110,388	64,949	44,239	250,535	7.08%
	Forest Total	465,823	521,525	1,178,166	710,246	661,164	3,536,923	100.00%
Teton County	Total							
	Timber	154,351	103,646	64,071	7,609	65,898	395,575	7.83%
	Grazing	51,223	53,579	58,992	49,481	69,381	282,656	5.59%
	Land Uses	7,830	9,289	9,049	12,857	8,746	47,771	0.95%
	Recreation - Special Uses	410,937	489,451	814,527	547,900	549,354	2,812,169	55.63%
	Power	3,286	3,384	2,124	2,874	3,357	15,024	0.30%
	Minerals	1,333	758	577	972	953	4,593	0.09%
	Recreation - User Fees	26,786	22,078	11,639	12,731	15,523	88,757	1.76%
	K-V	129,436	87,267	337,474	206,626	92,053	852,856	16.87%
	Timber Purchase Road Credit	2,925	24,348	40,204	11,090	1,027	79,594	1.57%
	Salvage Sales	116,876	83,116	121,901	86,609	67,209	475,710	9.41%
	County Total	904,983	876,915	1,460,558	938,747	873,501	5,054,704	100.00%
Uinta County	Wasatch NF							
	Timber	1,305	5,105	5,305	1,686	78	13,478	4.54%
	Grazing	1,829	1,729	1,673	1,772	1,412	8,414	2.83%
	Land Uses	871	828	894	843	1,133	4,569	1.54%
	Recreation - Special Uses	26,239	54,607	42,999	41,180	51,301	216,326	72.86%
	Power	160	167	171	174	176	848	2.9%
	Minerals	1,046	285	15	17	3	1,366	0.46%
	Recreation - User Fees	5,506	4,423	503	812	(317)	10,927	3.68%
	K-V	3,689	5,195	2,085	3,425	2,495	16,888	5.69%
	Timber Purchase Road Credit	4,124	2,737	2,237	4,130	1,215	14,442	4.86%
	Salvage Sales	951	3,012	859	4,555	261	9,637	3.25%
	Forest Total	45,719	78,088	56,740	58,593	57,756	296,896	100.00%

Appendix 1. U.S. Forest Service Gross Receipts by National Forest, by Wyoming County.

		1991	1992	1993	1994	1995	Total	Percent
Washakie County	Bighorn NF							
	Timber	(3,816)	2,862	9,667	(5,665)	(586)	2,461	1.40%
	Grazing	5,979	5,562	5,777	6,352	4,595	28,266	16.14%
	Land Uses	251	234	467	560	543	2,054	1.17%
	Recreation - Special Uses	7,459	8,230	8,527	8,476	8,513	41,206	23.53%
	Power	18	38	35	37	46	173	0.10%
	Minerals	18	17	14	18	5	72	0.04%
	Recreation - User Fees	2,885	2,721	2,747	3,235	229	11,817	6.75%
	K-V	7,974	9,121	11,463	6,401	6,581	41,541	23.72%
	Timber Purchase Road Credit	5,473	1,836	2,313	1,677	606	11,905	6.80%
	Salvage Sales	3,388	6,191	3,193	10,199	12,677	35,649	20.35%
	Forest Total	29,630	36,812	44,202	31,290	33,208	175,144	100.00%
Weston County	Black Hills NF							
	Timber	8,294	9,089	24,863	19,641	17,180	79,066	23.23%
	Grazing	974	871	839	906	722	4,312	1.27%
	Land Uses	205	222	226	211	188	1,053	0.31%
	Recreation - Special Uses	425	372	380	515	520	2,212	0.65%
	Power	39	94	140	169	168	609	0.18%
	Minerals	13	13	14	33	27	101	0.03%
	Recreation - User Fees	452	432	483	334	366	2,067	0.61%
	K-V	28,717	33,962	25,311	20,193	21,407	129,589	38.08%
	Timber Purchase Road Credit	7,005	16,248	4,752	7,691	9,060	44,755	13.15%
	Salvage Sales	7,820	10,865	25,038	13,906	18,954	76,584	22.50%
	Forest Total	53,944	72,168	82,044	63,599	68,594	340,348	100.00%

Source: Forest Service ASR 08

Appendix 2. U.S. Forest Service Gross Receipts for Thunder Basin NGL, by Wyoming County.

	1991	1992	1993	1994	1995
Campbell County (158,663 acres)					
Timber					not available
Grazing	69,322	5,297	66,176	33,117	
Land Uses	44,192	27,736	19,668	16,660	
Recreation - Special Uses	50	292	124	323	
Power	1,131	967	1,161	876	
Minerals	430,963	426,686	312,465	361,019	
Recreation - User Fees					
Total	545,658	460,977	399,595	411,996	0
Converse County (185,142 acres)					
Timber					not available
Grazing	80,893	6,181	77,221	38,645	
Land Uses	51,568	32,365	22,951	19,440	
Recreation - Special Uses	58	341	144	377	
Power	1,320	1,128	1,355	1,023	
Minerals	502,895	497,904	364,619	421,277	
Recreation - User Fees					
Total	636,735	537,919	466,291	480,763	0
Crook County (302 acres)					
Timber					not available
Grazing	132	10	126	63	
Land Uses	84	53	37	32	
Recreation - Special Uses	0	1	0	1	
Power	2	2	2	2	
Minerals	820	812	595	687	
Recreation - User Fees					
Total	1,039	877	761	784	0
Niobrara County (840 acres)					
Timber					not available
Grazing	367	28	350	175	
Land Uses	234	147	104	88	
Recreation - Special Uses	0	2	1	2	
Power	6	5	6	5	
Minerals	2,282	2,259	1,654	1,911	
Recreation - User Fees					
Total	2,889	2,441	2,116	2,181	0
Weston County (227,027 acres)					
Timber					not available
Grazing	99,299	7,587	94,792	47,388	
Land Uses	63,301	39,729	28,173	23,838	
Recreation - Special Uses	71	418	177	463	
Power	1,621	1,385	1,664	1,254	
Minerals	617,318	611,191	447,580	516,583	
Recreation - User Fees					
Total	781,610	660,310	572,386	589,526	0

Source: Forest Service ASR-08-NG for 1991 through 1994

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Albany County					
Acres	680,280	680,404	680,404	680,403	680,403
Prior Year Payment	\$273,930	\$243,520	\$243,520	\$285,777	\$285,777
Population Unit	31,000	31,000	31,000	31,000	31,000
Population Payment Ceiling	\$767,250	\$767,250	\$953,250	\$767,250	\$1,190,400
PILT Amount	\$236,280	\$266,783	\$389,256	\$224,525	\$503,490
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$301,178		\$344,035
(Actual) PILT plus Prior Year Payment	\$510,210	\$510,303	\$544,698	\$510,302	\$629,812
(Actual) PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.8006	\$0.7500	\$0.9256
(Actual) PILT per acre	\$0.3473	\$0.3921	\$0.4426	\$0.3300	\$0.5056
Big Horn County					
Acres	1,534,815	1,534,703	1,534,703	1,535,445	1,535,445
Prior Year Payment	\$136,863	\$153,417	\$153,417	\$107,906	\$107,906
Population Unit	11,000	11,000	11,000	11,000	11,000
Population Payment Ceiling	\$374,000	\$374,000	\$462,000	\$374,000	\$580,470
PILT Amount	\$237,137	\$220,583	\$308,583	\$266,094	\$472,564
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$238,759		\$322,903
(Actual) PILT plus Prior Year Payment	\$374,000	\$374,000	\$392,176	\$374,000	\$430,809
(Actual) PILT plus Payment per acre	\$0.2437	\$0.2437	\$0.2555	\$0.2436	\$0.2806
(Actual) PILT per acre	\$0.1545	\$0.1437	\$0.1556	\$0.1733	\$0.2103
Campbell County					
Acres	394,587	393,896	393,896	393,896	393,896
Prior Year Payment	\$265,164	\$224,749	\$224,749	\$134,667	\$134,667
Population Unit	31,000	31,000	31,000	31,000	31,000
Population Payment Ceiling	\$767,250	\$767,250	\$953,250	\$767,250	\$1,190,400
PILT Amount	\$39,459	\$70,673	\$141,574	\$160,755	\$322,252
Method Applied	Min.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$109,540		\$220,195
(Actual) PILT plus Prior Year Payment	\$304,623	\$295,422	\$334,289	\$295,422	\$354,862
(Actual) PILT plus Payment per acre	\$0.7720	\$0.7500	\$0.8487	\$0.7500	\$0.9009
(Actual) PILT per acre	\$0.1000	\$0.1794	\$0.2781	\$0.4081	\$0.5590
Carbon County					
Acres	2,737,224	2,737,234	2,737,234	2,737,224	2,737,224
Prior Year Payment	\$356,014	\$315,938	\$315,938	\$415,422	\$415,422
Population Unit	16,000	16,000	16,000	16,000	16,000
Population Payment Ceiling	\$472,000	\$472,000	\$584,000	\$472,000	\$727,360
PILT Amount	\$273,722	\$273,723	\$328,468	\$273,722	\$437,956
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
Actual PILT paid (1)			\$254,145		\$299,256
(Actual) PILT plus Prior Year Payment	\$629,736	\$589,661	\$570,083	\$689,144	\$714,678
(Actual) PILT plus Payment per acre	\$0.2301	\$0.2154	\$0.2083	\$0.2518	\$0.2611
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0928	\$0.1000	\$0.1093

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Converse County					
Acres	405,207	405,087	405,087	404,937	404,937
Prior Year Payment	\$218,267	\$185,058	\$185,058	\$185,957	\$185,957
Population Unit	11,000	11,000	11,000	11,000	11,000
Population Payment Ceiling	\$374,000	\$374,000	\$462,000	\$374,000	\$580,470
PILT Amount	\$85,638	\$118,757	\$191,673	\$117,746	\$283,770
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$148,303		\$193,900
(Actual) PILT plus Prior Year Payment	\$303,905	\$303,815	\$333,361	\$303,703	\$379,857
(Actual) PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.8229	\$0.7500	\$0.9381
(Actual) PILT per acre	\$0.2113	\$0.2932	\$0.3661	\$0.2908	\$0.4788
Crook County					
Acres	335,614	335,463	335,463	335,464	335,464
Prior Year Payment	\$484,167	\$551,707	\$551,707	\$424,362	\$424,362
Population Unit	5,000	5,000	5,000	5,000	5,000
Population Payment Ceiling	\$250,000	\$250,000	\$310,000	\$250,000	\$386,650
PILT Amount	\$33,561	\$33,546	\$40,256	\$33,546	53,674
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
Actual PILT paid (1)			\$31,147		\$36,675
(Actual) PILT plus Prior Year Payment	\$517,728	\$585,253	\$582,854	\$457,908	\$461,037
(Actual) PILT plus Payment per acre	\$1.5426	\$1.7446	\$1.7375	\$1.3650	\$1.3743
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0928	\$0.1000	\$0.1093
Fremont County					
Acres	3,189,264	3,189,573	3,189,573	3,189,576	3,189,576
Prior Year Payment	\$208,262	\$197,442	\$197,442	\$134,937	\$134,937
Population Unit	34,000	34,000	34,000	34,000	34,000
Population Payment Ceiling	\$816,000	\$816,000	\$1,011,500	\$816,000	\$1,261,400
PILT Amount	\$607,738	\$618,558	\$814,058	\$681,063	\$1,126,463
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$629,859		\$769,713
(Actual) PILT plus Prior Year Payment	\$816,000	\$816,000	\$827,301	\$816,000	\$904,650
(Actual) PILT plus Payment per acre	\$0.2559	\$0.2558	\$0.2594	\$0.2558	\$0.2836
(Actual) PILT per acre	\$0.1906	\$0.1939	\$0.1975	\$0.2135	\$0.2413
Goshen County					
Acres	27,628	27,628	27,628	27,467	27,467
Prior Year Payment	\$94,285	\$83,782	\$83,782	\$57,916	\$57,916
Population Unit	12,000	12,000	12,000	12,000	12,000
Population Payment Ceiling	\$396,000	\$396,000	\$492,000	\$396,000	\$614,520
PILT Amount	\$2,763	\$2,763	\$3,315	\$2,747	\$4,395
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
Actual PILT paid (1)			\$2,565		\$3,003
(Actual) PILT plus Prior Year Payment	\$97,048	\$86,545	\$86,347	\$60,663	\$60,919
(Actual) PILT plus Payment per acre	\$3.5127	\$3.1325	\$3.1253	\$2.2086	\$2.2179
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0928	\$0.1000	\$0.1093

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Hot Springs County					
Acres	570,248	570,238	570,238	570,239	570,239
Prior Year Payment	\$39,358	\$43,229	\$43,229	\$34,165	\$34,165
Population Unit	4,717	4,717	4,717	4,717	4,717
Population Payment Ceiling	\$235,850	\$235,850	\$292,454	\$235,850	\$364,766
PILT Amount	\$196,492	\$192,621	\$249,225	\$201,685	\$330,601
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$192,832		\$225,900
(Actual) PILT plus Prior Year Payment	\$235,850	\$235,850	\$236,061	\$235,850	\$260,065
(Actual) PILT plus Payment per acre	\$0.4136	\$0.4136	\$0.4140	\$0.4136	\$0.4561
(Actual) PILT per acre	\$0.3446	\$0.3378	\$0.3382	\$0.3537	\$0.3961
Johnson County					
Acres	838,341	838,301	838,301	837,883	837,883
Prior Year Payment	\$129,450	\$146,855	\$146,855	\$103,343	\$103,343
Population Unit	6,000	6,000	6,000	6,000	6,000
Population Payment Ceiling	\$282,000	\$282,000	\$348,000	\$282,000	\$435,780
PILT Amount	\$152,550	\$135,145	\$201,145	\$178,657	\$332,437
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$155,631		\$227,154
(Actual) PILT plus Prior Year Payment	\$282,000	\$282,000	\$302,486	\$282,000	\$330,497
(Actual) PILT plus Payment per acre	\$0.3364	\$0.3364	\$0.3608	\$0.3366	\$0.3944
(Actual) PILT per acre	\$0.1820	\$0.1612	\$0.1857	\$0.2132	\$0.2711
Laramie County					
Acres	10,025	10,025	10,025	10,025	10,025
Prior Year Payment	\$229,876	\$196,476	\$196,476	\$82,388	\$82,388
Population Unit	50,000	50,000	50,000	50,000	50,000
Population Payment Ceiling	\$1,000,000	\$1,000,000	\$1,237,500	\$1,000,000	\$1,541,500
PILT Amount	\$1,003	\$1,003	\$1,203	\$1,003	\$1,604
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
Actual PILT paid (1)			\$931		\$1,096
(Actual) PILT plus Prior Year Payment	\$230,879	\$197,479	\$197,407	\$83,391	\$83,484
(Actual) PILT plus Payment per acre	\$23.0303	\$19.6986	\$19.6915	\$8.3183	\$8.3276
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0929	\$0.1000	\$0.1093
Lincoln County					
Acres	1,947,609	1,947,044	1,947,044	1,947,046	1,947,046
Prior Year Payment	\$153,565	\$147,391	\$147,391	\$135,679	\$135,679
Population Unit	13,000	13,000	13,000	13,000	13,000
Population Payment Ceiling	\$416,000	\$416,000	\$520,000	\$416,000	\$645,320
PILT Amount	\$262,435	\$268,609	\$372,609	\$280,321	\$509,641
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$288,298		\$348,238
(Actual) PILT plus Prior Year Payment	\$416,000	\$416,000	\$435,689	\$416,000	\$483,917
(Actual) PILT plus Payment per acre	\$0.2136	\$0.2137	\$0.2238	\$0.2137	\$0.2485
(Actual) PILT per acre	\$0.1347	\$0.1380	\$0.1481	\$0.1440	\$0.1789

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Natrona County					
Acres	1,485,522	1,485,522	1,485,522	1,485,503	1,485,503
Prior Year Payment	\$154,728	\$139,627	\$139,627	\$67,095	\$67,095
Population Unit	50,000	50,000	50,000	50,000	50,000
Population Payment Ceiling	\$1,000,000	\$1,000,000	\$1,237,500	\$1,000,000	\$1,541,500
PILT Amount	\$845,272	\$860,373	\$1,097,873	\$932,905	\$1,474,405
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$849,455		\$1,007,462
(Actual) PILT plus Prior Year Payment	\$1,000,000	\$1,000,000	\$989,082	\$1,000,000	\$1,074,557
(Actual) PILT plus Payment per acre	\$0.6732	\$0.6732	\$0.6658	\$0.6732	\$0.7234
(Actual) PILT per acre	\$0.5690	\$0.5792	\$0.5718	\$0.6280	\$0.6782
Niobrara County					
Acres	125,085	125,085	125,085	125,085	125,085
Prior Year Payment	\$88,067	\$94,974	\$94,974	\$78,999	\$78,999
Population Unit	2,455	2,455	2,455	2,455	2,455
Population Payment Ceiling	\$122,750	\$122,750	\$152,210	\$122,750	\$189,845
PILT Amount	\$12,509	\$12,509	\$21,355	\$14,815	\$66,100
Method Applied	Min.-acres	Min.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$16,523		\$45,166
(Actual) PILT plus Prior Year Payment	\$100,576	\$107,483	\$111,497	\$93,814	\$124,165
(Actual) PILT plus Payment per acre	\$0.8041	\$0.8593	\$0.8914	\$0.7500	\$0.9926
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.1321	\$0.1184	\$0.3611
Park County					
Acres	3,593,251	3,593,251	3,593,251	3,591,215	3,591,215
Prior Year Payment	\$263,578	\$251,011	\$251,011	\$184,456	\$184,456
Population Unit	24,000	24,000	24,000	24,000	24,000
Population Payment Ceiling	\$631,200	\$631,200	\$780,000	\$631,200	\$978,240
PILT Amount	\$367,622	\$380,189	\$528,989	\$446,744	\$793,784
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$409,293		\$542,393
(Actual) PILT plus Prior Year Payment	\$631,200	\$631,200	\$660,304	\$631,200	\$726,849
(Actual) PILT plus Payment per acre	\$0.1757	\$0.1757	\$0.1838	\$0.1758	\$0.2024
(Actual) PILT per acre	\$0.1023	\$0.1058	\$0.1139	\$0.1244	\$0.1510
Platte County					
Acres	106,502	106,500	106,500	106,499	106,499
Prior Year Payment	\$60,991	\$52,691	\$52,691	\$33,693	\$33,693
Population Unit	8,000	8,000	8,000	8,000	8,000
Population Payment Ceiling	\$328,000	\$328,000	\$408,000	\$328,000	\$510,000
PILT Amount	\$18,886	\$27,184	\$46,354	\$46,181	\$89,846
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$35,865		\$61,392
(Actual) PILT plus Prior Year Payment	\$79,877	\$79,875	\$88,556	\$79,874	\$95,085
(Actual) PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.8315	\$0.7500	\$0.8928
(Actual) PILT per acre	\$0.1773	\$0.2552	\$0.3368	\$0.4336	\$0.5765

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Sheridan County					
Acres	441,700	441,700	441,700	441,700	441,700
Prior Year Payment	\$216,104	\$215,937	\$215,937	\$131,971	\$131,971
Population Unit	24,000	24,000	24,000	24,000	24,000
Population Payment Ceiling	\$631,200	\$631,200	\$780,000	\$631,200	\$978,240
PILT Amount	\$115,171	\$115,338	\$194,844	\$199,304	\$380,401
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$150,756		\$259,928
(Actual) PILT plus Prior Year Payment	\$331,275	\$331,275	\$366,693	\$331,275	\$391,899
(Actual) PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.8302	\$0.7500	\$0.8873
(Actual) PILT per acre	\$0.2607	\$0.2611	\$0.3413	\$0.4512	\$0.5885
Sublette County					
Acres	2,432,158	2,432,158	2,432,158	2,432,161	2,432,161
Prior Year Payment	\$144,990	\$178,966	\$178,966	\$164,867	\$164,867
Population Unit	5,000	5,000	5,000	5,000	5,000
Population Payment Ceiling	\$250,000	\$250,000	\$310,000	\$250,000	\$386,650
PILT Amount	\$243,216	\$243,216	\$291,859	\$243,216	\$386,650
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-limited
Actual PILT paid (1)			\$225,819		\$264,198
(Actual) PILT plus Prior Year Payment	\$388,206	\$422,182	\$404,785	\$408,083	\$429,065
(Actual) PILT plus Payment per acre	\$0.1596	\$0.1736	\$0.1664	\$0.1678	\$0.1764
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0928	\$0.1000	\$0.1086
Sweetwater County					
Acres	4,607,666	4,606,940	4,606,940	4,606,939	4,606,939
Prior Year Payment	\$123,600	\$106,717	\$106,717	\$66,616	\$66,616
Population Unit	41,000	41,000	41,000	41,000	41,000
Population Payment Ceiling	\$912,250	\$912,250	\$1,127,500	\$912,250	\$1,414,090
PILT Amount	\$788,650	\$805,533	\$1,020,783	\$845,634	\$1,347,474
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$789,808		\$920,730
(Actual) PILT plus Prior Year Payment	\$912,250	\$912,250	\$896,525	\$912,250	\$987,346
(Actual) PILT plus Payment per acre	\$0.1980	\$0.1980	\$0.1946	\$0.1980	\$0.2143
(Actual) PILT per acre	\$0.1712	\$0.1749	\$0.1714	\$0.1836	\$0.1999
Teton County					
Acres	2,631,379	2,631,381	2,631,381	2,631,220	2,631,220
Prior Year Payment	\$402,653	\$509,220	\$509,220	\$244,774	\$244,774
Population Unit	12,000	12,000	12,000	12,000	12,000
Population Payment Ceiling	\$396,000	\$396,000	\$492,000	\$396,000	\$614,520
PILT Amount	\$263,139	\$263,138	\$315,766	\$263,122	\$420,995
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Min.-acres
Actual PILT paid (1)			\$244,813		\$288,465
(Actual) PILT plus Prior Year Payment	\$665,791	\$772,358	\$754,033	\$507,896	\$533,239
(Actual) PILT plus Payment per acre	\$0.2530	\$0.2935	\$0.2866	\$0.1930	\$0.2027
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.0930	\$0.1000	\$0.1096

Appendix 3. Computation of Effect of Change in Law and Under Funding, 1995 and 1996.

	Old Rates 1994	Old Rates 1995	New Rates 1995 (2)	Old Rates 1996	New Rates 1996 (2)(3)
Uinta County					
Acres	567,025	567,025	567,025	567,025	567,025
Prior Year Payment	\$76,783	\$65,854	\$65,854	\$38,258	\$38,258
Population Unit	20,000	20,000	20,000	20,000	20,000
Population Payment Ceiling	\$550,000	\$550,000	\$680,000	\$550,000	\$857,000
PILT Amount	\$348,486	\$359,415	\$461,479	\$387,011	\$619,491
Method Applied	Std.-acres	Std.-acres	Std.-acres	Std.-acres	Std.-acres
Actual PILT paid (1)			\$357,059		\$423,299
(Actual) PILT plus Prior Year Payment	\$425,269	\$425,269	\$422,913	\$425,269	\$461,557
(Actual) PILT plus Payment per acre	\$0.7500	\$0.7500	\$0.7458	\$0.7500	\$0.8140
(Actual) PILT per acre	\$0.6146	\$0.6339	\$0.6297	\$0.6825	\$0.7465
Washakie County					
Acres	964,163	964,117	964,117	964,117	964,117
Prior Year Payment	\$68,355	\$67,367	\$67,367	\$48,036	\$48,036
Population Unit	8,000	8,000	8,000	8,000	8,000
Population Payment Ceiling	\$328,000	\$328,000	\$408,000	\$328,000	\$510,000
PILT Amount	\$259,645	\$260,633	\$340,633	\$279,964	\$461,964
Method Applied	Std.-limited	Std.-limited	Std.-limited	Std.-limited	Std.-limited
Actual PILT paid (1)			\$263,557		\$315,660
(Actual) PILT plus Prior Year Payment	\$328,000	\$328,000	\$330,924	\$328,000	\$363,696
(Actual) PILT plus Payment per acre	\$0.3402	\$0.3402	\$0.3432	\$0.3402	\$0.3772
(Actual) PILT per acre	\$0.2693	\$0.2703	\$0.2734	\$0.2904	\$0.3274
Weston County					
Acres	308,543	308,303	308,303	308,303	308,303
Prior Year Payment	\$248,149	\$229,768	\$229,768	\$211,293	\$211,293
Population Unit	7,000	7,000	7,000	7,000	7,000
Population Payment Ceiling	\$308,000	\$308,000	\$381,500	\$308,000	\$475,510
PILT Amount	\$30,854	\$30,830	\$56,954	\$30,830	\$146,338
Method Applied	Min.-acres	Min.-acres	Min.-acres	Min.-acres	Std.-acres
Actual PILT paid (1)			\$44,067		\$99,993
(Actual) PILT plus Prior Year Payment	\$279,003	\$260,598	\$273,835	\$242,123	\$311,286
(Actual) PILT plus Payment per acre	\$0.9043	\$0.8453	\$0.8882	\$0.7853	\$1.0097
(Actual) PILT per acre	\$0.1000	\$0.1000	\$0.1429	\$0.1000	\$0.3243
Total					
(Actual) PILT Amount	\$5,422,227	\$5,561,122	\$5,740,203	\$6,111,590	\$7,220,754
Prior Year Payment	\$4,437,199	\$4,401,696	\$4,401,696	\$3,372,577	\$4,372,577
(Actual) PILT plus Prior Year Payment	\$9,859,426	\$9,962,818	\$10,141,899	\$9,484,167	\$10,593,331
Same Year Old Rates/New Rates			101.80%		111.69%

Sources: U.S. Bureau of Land Management, Payments in Lieu of Taxes, Fiscal Years 1990 through 1995; and State of Wyoming Department of Audit, Audit of Federal Land Payments (PILT), FYE September 30, 1996

- (1) Estimated PILT after pro rata adjustment for allocation shortfall.
- (2) includes rate increases.
- (3) includes inflation adjustment.