



**WYOMING LEGISLATIVE SERVICE OFFICE**  
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To: Members, Select Committee on Local Government Financing  
From: Dave Gruver, LSO  
Subject: Power equalization information

Following are three spreadsheets that LSO fiscal staff developed for the power equalization concept as requested. These are the same spreadsheets sent earlier to the Committee as updated to reflect FY 08 numbers. The following also basically reiterates the cover email sent earlier.

All three spreadsheets are set up the same, except for one difference - each uses a different county population to compute the equalization amounts.

The state 4% sales and use taxes to each city and each county are calculated for FY 08. The property tax which would be collected in each county and each city assuming imposition of the full 12 mills in a county and 8 mills in a city are also calculated based on 08 tax year assessed valuations. Each of those calculations is divided by the 2000 census population for a per capita amount for each entity.

An average per capita for each separate amount is calculated statewide using state totals and state total population. From each average amount, the per capita amount for each entity is subtracted. The results for each entity (cities won't have county mills or the one percent of state sales and use tax distributed only to counties and counties won't have cities' mills) are added. That sum is then multiplied by the entity's population to determine the "power equalization" for each entity.

The county population used as a multiplier is the difference between the 3 spreadsheets. One uses the county unincorporated population and results in a total power equalization amount of \$98,102,511.

Another uses county total population and results in a total amount of \$217,061,973. The third uses a blend - total population for the property tax mills (since the entire county is taxed the 12 mills) and only unincorporated county population for the sales and use tax portion, since after sales and use taxes are distributed to counties based on point of sale, the distributions within the county, to county, are based on unincorporated county population. This blend results in a total equalization of \$175,291,350.