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# REVENUE ESTIMATING MANUAL

FISCAL YEAR 2024

WYOMING COUNTY COMMISSIONERS ASSOCIATION  
JERIMIAH RIEMAN, EXECUTIVE DIRECTOR

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# INTRODUCTION

The Wyoming County Commissioners Association (WCCA) Revenue Estimating Manual is designed to offer background on the major revenue streams of Wyoming counties and provide future revenue estimates and projections. This report covers Fiscal Year (FY) 2024 – July 1, 2023 through June 30, 2024. The data provided **DOES NOT** include local sources of revenue like optional sales and use taxes, courthouse fees, auto license fees, fines, and other similar revenue sources. For historical context, this manual includes actual revenue figures for the past two fiscal years. It also illustrates revenue estimates for the remainder of FY 2023 and projections for FY 2024.

Please note, in accordance with W.S. 16-4-102(a)(iv), the County Clerk is the county budget officer. **It is critical that the County Clerk, along with all individuals involved in the budget process, review this information, compare it with local data sources, and understand its limitations.**

In all cases, the WCCA obtained the data and information to produce this report directly from the agency responsible for maintaining it – e.g., gasoline tax from the Wyoming Department of Transportation (WYDOT), sales and use tax from the Department of Revenue (DOR), and direct distribution funding from the Office of State Lands and Investments. These agencies together with the State Treasurer, Department of Administration and Information, Bureau of Land Management, Forest Service, Wyoming Lottery Corporation, and Wyoming Gaming Commission all provided information used in this manual.

**\*\* DISCLAIMER –** This document contains estimates and projections. Every effort was made to ensure the timeliness and accuracy of the information and data represented. It is however important to note that some estimates are difficult to generate for a variety of reasons (e.g., conflicting or changing data) and human error is possible. If an issue is identified in this document, please notify the WCCA as soon as possible so that corrections can be made. **\*\***



## Acknowledgment

The WCCA extends appreciation to the state and federal agencies which provided information for use in this report: Legislative Service Office (LSO), State Treasurer, Department of Administration and Information, DOR, WYDOR, Office of State Lands and Investments, Wyoming Lottery Corporation, Wyoming Gaming Commission, Bureau of Land Management and Forest Service.

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# PART ONE: FEDERAL REVENUE SOURCES

## Payments in Lieu of Taxes

“Payments In Lieu of Taxes” (PILT) are federal payments to local governments to help offset losses in property taxes due to the existence of nontaxable federal lands within their boundaries. The original law is Public Law 94-565, dated October 20, 1976. This law was rewritten and amended by Public Law 97-258 on September 13, 1982 and codified at Chapter 69, Title 31 of the United States Code. PILT payments help fund vital service such as firefighting and police protection, construction of public schools and roads, and search-and-rescue operations. The payments are made annually for tax-exempt federal lands administered by the U.S. Department of the Interior (DOI), the U.S. Department of Agriculture and for federal water projects and military installations.

The formula used to compute PILT payments is contained in the PILT Act and is based on population, revenue-sharing payments (e.g., Secure Rural Schools), and the amount of federal land within an affected county. The precise formula is too detailed to explain in this document and the inputs and available funds adjust from year to year. The data provided here represents actual payments for fiscal years 2021 and 2022. PILT funding is continued at the 2022 rate under Section 101 of the Consolidated Appropriations Act, 2023 (Public Law 117-328). While this indicates continued support for PILT, because of the consistently unpredictable nature of Congress, the WCCA continues to estimate PILT payments conservatively. Thus, FY 2023 PILT payments are estimated based on prior year payments and, further, FY 2024 projections assume reauthorization discounted 30 percent. Counties may consider using a portion of current payments to build a PILT reserve in case of future program cuts.

The WCCA and the National Association of Counties (NACo) are active in discussions with Wyoming’s congressional delegation in pursuit of permanent reauthorization of PILT. While it is reasonable to assume PILT will be reauthorized for FY 2024, it is not certain. Further, considering the evolving nature of the federal budget, funding for PILT is not likely to become permanent soon.



The following table shows actual PILT distribution to counties for FY 2021 and FY 2022, an estimate for FY 2023 and projection for FY 2024.

<b>Payments in Lieu of Taxes (PILT)</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY 2024**</b>
<b>Albany</b>	\$1,631,938	\$1,716,873	\$1,716,873	\$1,201,811
<b>Big Horn</b>	\$1,221,397	\$1,301,748	\$1,301,748	\$911,224
<b>Campbell</b>	\$904,482	\$645,398	\$645,398	\$451,779
<b>Carbon</b>	\$1,511,123	\$1,566,471	\$1,566,471	\$1,096,530
<b>Converse</b>	\$919,553	\$577,196	\$577,196	\$404,037
<b>Crook</b>	\$808,962	\$836,606	\$836,606	\$585,624
<b>Fremont</b>	\$2,822,966	\$2,999,917	\$2,999,917	\$2,099,942
<b>Goshen</b>	\$78,350	\$80,264	\$80,264	\$56,185
<b>Hot Springs</b>	\$830,359	\$854,356	\$854,356	\$598,049
<b>Johnson</b>	\$1,097,940	\$1,214,068	\$1,214,068	\$849,848
<b>Laramie</b>	\$27,269	\$27,934	\$27,934	\$19,554
<b>Lincoln</b>	\$1,595,322	\$1,689,280	\$1,689,280	\$1,182,496
<b>Natrona</b>	\$3,863,491	\$3,952,693	\$3,952,693	\$2,766,885
<b>Niobrara</b>	\$360,266	\$364,878	\$364,878	\$255,415
<b>Park</b>	\$2,127,729	\$2,302,877	\$2,302,877	\$1,612,014
<b>Platte</b>	\$304,633	\$311,831	\$311,831	\$218,282
<b>Sheridan</b>	\$1,103,816	\$1,145,656	\$1,145,656	\$801,959
<b>Sublette</b>	\$992,450	\$1,019,082	\$1,019,082	\$713,357
<b>Sweetwater</b>	\$3,497,939	\$3,672,858	\$3,672,858	\$2,571,001
<b>Teton</b>	\$2,036,715	\$2,131,295	\$2,131,295	\$1,491,907
<b>Uinta</b>	\$1,597,197	\$1,640,254	\$1,640,254	\$1,148,178
<b>Washakie</b>	\$1,244,451	\$1,276,085	\$1,276,085	\$893,260
<b>Weston</b>	\$649,245	\$194,169	\$194,169	\$135,918
<b>Total</b>	<b>\$31,227,593</b>	<b>\$31,521,789</b>	<b>\$31,521,789</b>	<b>\$22,065,252</b>

\*FY 2023 estimates are based on prior year payments.

\*\*FY 2024 projections assume reauthorization of PILT discounted 30 percent.

## **Secure Rural Schools**

Since 1908, 25 percent of U.S. Forest Service (USFS) revenues from timber sales, mineral leases, recreation, grazing and other sources have been shared with states and counties in which national forest lands are located. In the 1980s Forest Service revenues began to decline, largely because of endangered species protections and diminished timber sales volume. The Secure Rural Schools (SRS) and Community Self-Determination Act of 2000 authorized enhanced and gradually declining payments to ease the transition to reduced federal revenues. Congress has extended the Act multiple times.

The SRS fund allows counties a choice – collect 25 percent of its forest product receipts on a rolling average, or a share of state payments. All but two of Wyoming's counties have historically opted for the latter. SRS funds are allocated by the USFS to each state and distributed in Wyoming by the State Treasurer. Please note, SRS funding is delayed an entire fiscal year, thus payments in FY 2022 are received by the county in FY 2023. Under the Infrastructure Investment and Jobs Act (Public Law 117-58), Congress has reauthorized SRS payments through FY 2023 at FY 2017 funding levels and without the annual five percent funding reduction. Because reauthorization is NOT guaranteed, the WCCA conservatively projects a 30 percent reduction of SRS payments for FY 2024.

The following table shows actual SRS payments to counties for FY 2021, FY 2022 and FY 2023 and projection for FY 2024.

<b>Secure Rural Schools (SRS) Payments*</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023**</b>	<b>Projected FY 2024***</b>
<b>Albany</b>	\$293,011	\$381,881	\$381,881	\$267,317
<b>Big Horn</b>	\$303,568	\$323,506	\$323,506	\$226,454
<b>Campbell</b>	\$0	\$0	\$0	\$0
<b>Carbon</b>	\$236,682	\$321,839	\$321,839	\$225,287
<b>Converse</b>	\$45,866	\$40,788	\$40,788	\$28,552
<b>Crook</b>	\$159,890	\$185,211	\$185,211	\$129,648
<b>Fremont</b>	\$562,558	\$709,613	\$709,613	\$496,729
<b>Goshen</b>	\$0	\$0	\$0	\$0
<b>Hot Springs</b>	\$22,855	\$22,090	\$22,090	\$15,463
<b>Johnson</b>	\$160,250	\$196,541	\$196,541	\$137,579
<b>Laramie</b>	\$0	\$0	\$0	\$0
<b>Lincoln</b>	\$561,234	\$625,365	\$625,365	\$437,756
<b>Natrona</b>	\$1,650	\$2,443	\$2,443	\$1,710
<b>Niobrara</b>	\$0	\$0	\$0	\$0
<b>Park</b>	\$633,613	\$803,187	\$803,187	\$562,231
<b>Platte</b>	\$627	\$844	\$844	\$591
<b>Sheridan</b>	\$158,966	\$198,859	\$198,859	\$139,201
<b>Sublette</b>	\$499,764	\$673,800	\$673,800	\$471,660
<b>Sweetwater</b>	\$41,929	\$62,668	\$62,668	\$43,868
<b>Teton</b>	\$346,572	\$391,452	\$391,452	\$274,016
<b>Uinta</b>	\$32,862	\$41,834	\$41,834	\$29,284
<b>Washakie</b>	\$20,318	\$23,554	\$23,554	\$16,488
<b>Weston</b>	\$5,907	\$6,839	\$6,839	\$4,787
<b>Total</b>	<b>\$4,088,122</b>	<b>\$5,012,314</b>	<b>\$5,012,314</b>	<b>\$3,508,620</b>

\*SRS payment calculations incorporate a county's historic share of state payments, national forest acreage in the county, and the per capita personal income of the county. To view the formula, visit [http://www.fs.usda.gov/Internet/FSE\\_DOCUMENTS/stelprdb5398768.pdf](http://www.fs.usda.gov/Internet/FSE_DOCUMENTS/stelprdb5398768.pdf).

\*\*FY 2023 estimates are based on prior year payments.

\*\*\*FY 2024 projections assume reauthorization of SRS discounted 30 percent.

## **American Rescue Plan Act**

In the American Rescue Plan Act of 2021 (ARPA), Congress allocated \$1.5 billion in direct funds to revenue (i.e., public land) counties through the Local Assistance and Tribal Consistency Fund (LATCF). LATCF funds are distributed in two equal payments over two fiscal years. The U.S. Treasury Department developed a payment formula based on the federal acreage within each unit of local government, as defined by the Payments in Lieu of Taxes (PILT) program and the Refuge Revenue Sharing program under the US Fish and Wildlife Service, with population levels and various economic conditions (historic poverty levels, unemployment, etc.) also factored in as required by statute. The Treasury also set an annual minimum payment of \$50,000 and a maximum of \$6 million per county with an overall payment cap of \$300 per resident.

ARPA states that LATCF funds are available “for any governmental purpose other than a lobbying activity.” These funds can be treated like general revenue funds or PILT payments. Examples of eligible uses include economic development, affordable housing, transportation infrastructure, and emergency services. Counties can find more information on eligible uses and funding requirements in the Treasury LATCF Guidance (<https://home.treasury.gov/system/files/136/LATCF-guidance.pdf>).

Counties receiving LATCF funding must submit an annual Obligation and Expenditure Report by March 31. The first required report was due to the Treasury no later than March 31, 2023, to account for the period ending December 31, 2022. Annual reports are required until all funds are expended. Reports will include information on current and cumulative obligations and expenditures, along with a certification that no funds were used for lobbying purposes.



The following table shows actual ARPA payments to counties in FY 2023 and FY 2024.

<b>ARPA Local Assistance Fund</b>		
<b>County</b>	<b>FY 2023</b>	<b>FY 2024</b>
<b>Albany</b>	\$1,086,088	\$1,086,088
<b>Big Horn</b>	\$2,470,096	\$2,470,096
<b>Campbell</b>	\$292,613	\$292,613
<b>Carbon</b>	\$4,394,700	\$4,394,700
<b>Converse</b>	\$322,826	\$322,826
<b>Crook</b>	\$266,857	\$266,857
<b>Fremont</b>	\$6,000,000	\$6,000,000
<b>Goshen</b>	\$50,000	\$50,000
<b>Hot Springs</b>	\$910,991	\$910,991
<b>Johnson</b>	\$663,740	\$663,740
<b>Laramie</b>	\$50,000	\$50,000
<b>Lincoln</b>	\$1,561,475	\$1,561,475
<b>Natrona</b>	\$1,186,739	\$1,186,739
<b>Niobrara</b>	\$201,315	\$201,315
<b>Park</b>	\$6,000,000	\$6,000,000
<b>Platte</b>	\$170,194	\$170,194
<b>Sheridan</b>	\$350,730	\$350,730
<b>Sublette</b>	\$1,936,301	\$1,936,301
<b>Sweetwater</b>	\$3,691,202	\$3,691,202
<b>Teton</b>	\$2,114,035	\$2,114,035
<b>Uinta</b>	\$454,277	\$454,277
<b>Washakie</b>	\$1,533,765	\$1,533,765
<b>Weston</b>	\$248,254	\$248,254
<b>Total</b>	<b>\$35,956,197</b>	<b>\$35,956,197</b>

# PART TWO: STATE REVENUE SOURCES

## State Shared Revenue Sources - Trends

Along with tax assessment on real property, there are several major sources of state-shared revenue that provide a reliable indication of general revenue trends. This portion of the WCCA Revenue Estimating Manual provides a basic introduction to the top five revenue sources and information on the basis for distribution to each county along with revenue estimates for other, smaller sources of revenue.

The following table represents actual revenue streams for FY 2020 through FY 2022, an estimate for FY 2023 and projection for FY 2024. This data is aggregated across all counties and should be used for trend purposes only.

Major Revenue Sources - County Share					
Source	FY 2020	FY 2021	FY 2022	Estimated FY 2023	Projected FY 2024
<b>Property Tax (12 mills)</b>	\$226,068,886	\$193,577,432	\$271,233,649	\$298,407,532	Not Projected
<b>Sales and Use Tax</b>	\$81,101,409	\$76,941,959	\$87,833,248	\$100,781,562	\$92,215,706
<b>Direct Distribution</b>	\$18,462,500	\$18,462,500	\$18,462,500	\$21,100,000	\$30,331,250
<b>Severance Tax**</b>	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000
<b>Gas and Diesel Tax*</b>	\$37,589,413	\$39,872,916	\$43,793,302	\$45,108,522	\$41,538,906

\*Severance Tax revenue includes the \$4.495 million directed to the CRCMF and the \$6.014 million directed to county general funds for county roads (called the County Road Fund in statute, see discussion below on the names of these programs).

\*\*Gas and Diesel Tax includes total revenue, inclusive of 14 percent of gas tax revenue directed to the County Road Construction and Maintenance Fund (CRCMF).

## Mineral Ad Valorem

Between 2020 and 2022, the Legislature passed a series of legislation that transitions Wyoming's mineral ad valorem taxation system from collecting taxes in arrears to a monthly approach wherein revenues are collected approximately 90 days following production. This transition is encapsulated in [HB0159 Monthly payment of ad valorem tax on mineral production](#), (2020), [SF0060 Monthly ad valorem tax revisions – 2](#), (2021), and [SF0038 Monthly ad valorem tax revisions](#), (2022). Some tax collection functions under this new system are performed by the DOR, while other procedures, including reconciliation and concurrent payments (more below), are performed by county treasurers.

In addition to monthly tax collections, starting on December 1, 2023 (W.S. 39-13-113(g)), companies are required to make concurrent payments on the second half of 2020 production and all of 2021 production in annual eight percent payments until paid (unless pre-paid, through December 1, 2035). Because county mineral ad valorem tax revenue under this new system will fluctuate like sales and use tax revenue, counties (and other beneficiaries – e.g., special districts) may consider retaining a portion or all these concurrent payment funds to build a reserve in case of future economic swings.

Excluded from the date in this report are mineral ad valorem tax revenues collected by counties under the “opt-out” provision (W.S. 39-13-113(f)). Estimates for these taxpayers are better determined by counties who entered into agreements with taxpayers to accept payment for mineral production under the process and procedures in place prior to January 1, 2022.

**BASIS OF ESTIMATE:** The mineral ad valorem projections included in this report were calculated by the Consensus Revenue Estimating Group (CREG) in October 2022. The CREG provides these data cautions:

- CREG projections are limited to the statewide level, not county-by-county. Any given county may experience growth at higher or lower rates than the statewide average. Therefore, counties may benefit from adjusting each forecast based on current economic conditions and production trends at the county level.
- CREG projections account for (i) the October 2022 CREG forecast, (ii) the monthly payment of mineral ad valorem taxes, (iii) county exemptions, where applicable (Lincoln and Sublette Counties), (iv) the payment of concurrent mineral ad valorem taxes (see above), and (v) timing amendments contained in SF0038. Counties may be required to adjust these forecasts if, for example, a company pre-paid some or all its concurrent mineral ad valorem tax liability.

**BASIS OF DISTRIBUTION:** Per W.S. 39-13-104, counties and other mineral ad valorem tax beneficiaries (e.g., special districts) share mineral ad valorem tax revenues. HB0159, SF0060, and SF0038 made NO modification in mineral ad valorem tax distribution statutes.

**DISTRIBUTION DATES:** The DOR assesses annual filers (W.S. 39-13-113(d) – taxpayers with less than \$30,000 in severance tax liability) in February and distributes payments to county treasurers in March. The DOR assesses all other mineral ad valorem taxpayers monthly and distributes funds the following month. Counties thereafter process payments to local tax beneficiaries.

The following table shows mineral ad valorem tax projections for FY 2023 through 2026.

<b>Mineral Ad Valorem Projections</b>				
<b>County</b>	<b>Projected FY 2023</b>	<b>Projected FY 2024</b>	<b>Projected FY 2025</b>	<b>Projected FY 2026</b>
<b>Albany</b>	\$10,574,368	\$11,238,408	\$11,210,495	\$11,356,964
<b>Big Horn</b>	\$114,538,215	\$110,233,755	\$107,910,773	\$103,127,236
<b>Campbell</b>	\$4,200,801,063	\$4,145,912,911	\$3,671,562,422	\$3,424,604,115
<b>Carbon</b>	\$360,414,087	\$319,175,534	\$271,809,781	\$242,914,499
<b>Converse</b>	\$2,824,757,963	\$2,567,818,041	\$2,444,012,339	\$2,259,176,791
<b>Crook</b>	\$94,298,235	\$93,390,541	\$92,144,314	\$89,307,552
<b>Fremont</b>	\$363,100,979	\$329,388,184	\$293,036,141	\$265,818,982
<b>Goshen</b>	\$1,966,888	\$1,923,152	\$1,889,839	\$1,809,472
<b>Hot Springs</b>	\$125,490,085	\$115,122,338	\$112,580,771	\$105,044,361
<b>Johnson</b>	\$204,690,984	\$182,078,692	\$158,329,297	\$142,697,492
<b>Laramie</b>	\$951,757,721	\$865,779,212	\$837,463,830	\$777,929,948
<b>Lincoln</b>	\$326,239,989	\$313,084,541	\$259,389,276	\$232,174,083
<b>Natrona</b>	\$401,192,416	\$365,415,805	\$350,945,941	\$325,442,349
<b>Niobrara</b>	\$57,252,315	\$51,920,106	\$50,231,170	\$46,619,805
<b>Park</b>	\$355,878,023	\$325,757,923	\$316,055,012	\$293,820,549
<b>Platte</b>	\$2,345,104	\$2,526,044	\$2,526,044	\$2,584,502
<b>Sheridan</b>	\$2,585,517	\$2,455,669	\$2,239,596	\$2,104,967
<b>Sublette</b>	\$2,965,650,394	\$3,291,299,797	\$2,667,498,333	\$2,238,873,539
<b>Sweetwater</b>	\$1,801,165,595	\$1,722,168,274	\$1,522,221,611	\$1,438,867,218
<b>Teton</b>	\$2,774,893	\$3,022,878	\$3,022,878	\$3,092,049
<b>Uinta</b>	\$127,357,935	\$112,651,509	\$94,669,315	\$84,243,087
<b>Washakie</b>	\$34,069,463	\$31,595,277	\$30,517,842	\$28,523,272
<b>Weston</b>	\$43,512,620	\$40,157,329	\$38,618,308	\$35,922,084
<b>Total</b>	\$15,372,414,852	\$15,004,115,920	\$13,339,885,327	\$12,156,054,914

NOTE: County-by-county mineral ad valorem projections by mineral resource (e.g., oil, natural gas, coal, etc.) are provided in Appendix C of this report.

## State Sales and Use Tax Revenue

The State sales (W.S. 39-15-104) and use (W.S. 39-16-104) tax rate is four percent. Of this, 31 percent is distributed to cities, towns, and counties. The State assesses a one percent administrative fee, and another one percent is distributed directly to counties, with an initial payment of \$40,000 per county. The remaining 29 percent of the local government portion is distributed, first to the county where the sale is sourced and then cities and towns within the county based on population. The remaining 69 percent of the State assessment is retained by the State and deposited to the State general fund.

Excluded from the data in this report are general purpose, specific purpose, economic development, lodging and resort district taxes assessed by counties. As of March 2023, 21 counties levy a one percent general purpose tax, 12 counties levy a one percent specific purpose tax, two counties levy a fractional economic development tax, 18 counties levy a lodging tax, and one county levies a two percent resort district tax within resort districts only. Estimates for these optional taxes are better determined locally.

**BASIS OF ESTIMATE:** State sales and use tax estimates are determined with assistance of DOR reports and the CREG *Wyoming State Government Revenue Forecast* for January 2023. The CREG forecasts sales and use tax to the general fund by fiscal year. Using prior year sales tax receipts (FY 2022), each county's proportional share of prior year sales tax revenue is applied to the CREG FY 2023 forecast. This total is added to the county share. The estimates and projections for each county shown on the associated chart only include revenues for county government, not cities and towns.

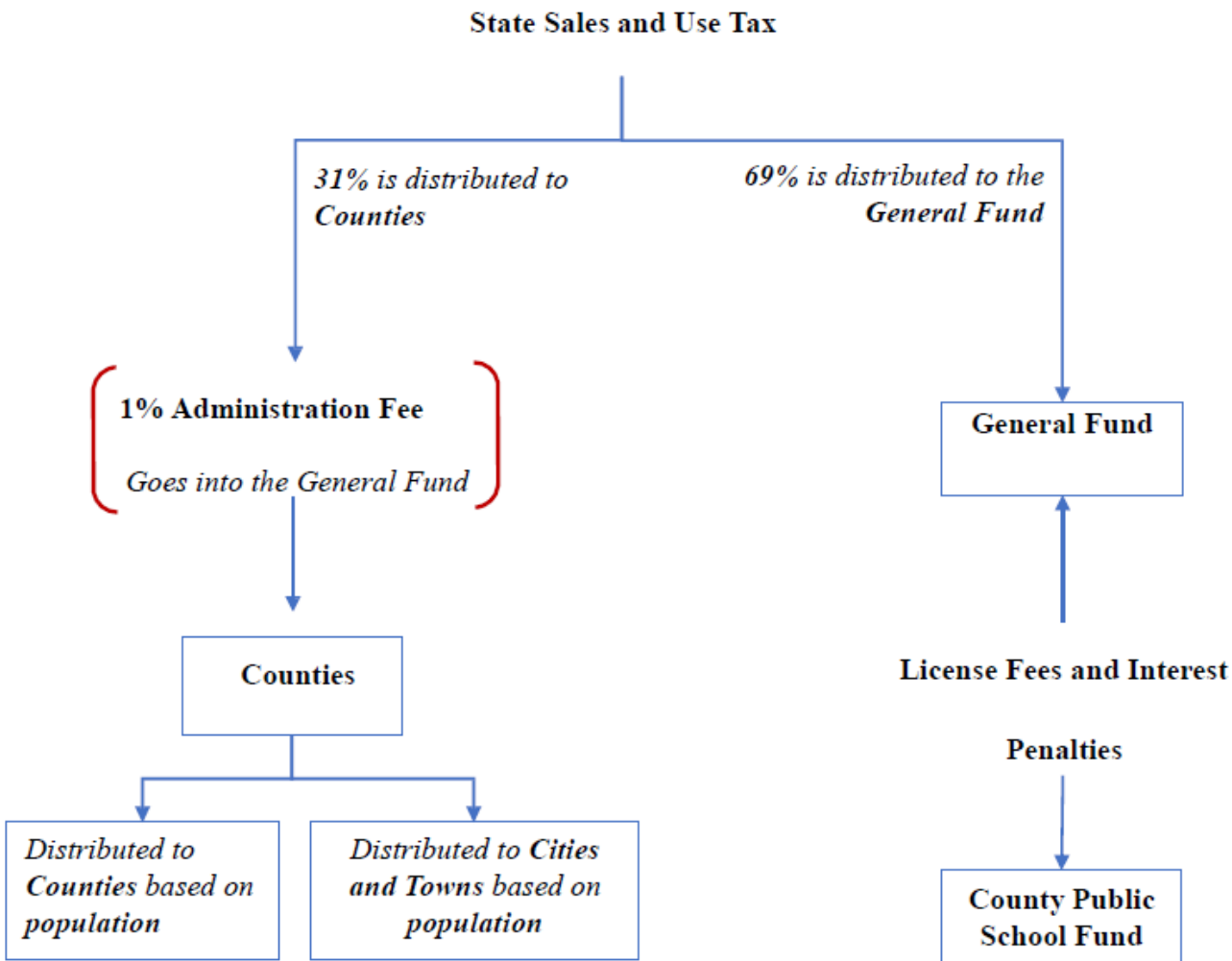
**NOTE:** The estimates and projections in this report are based on sales and use tax revenue forecasts using historical trend data and a variety of assumptions. They are not a guarantee of funding. Please be cautious and consult local data when projecting revenue.

**BASIS OF DISTRIBUTION:** Per W.S. 39-15-111 and W.S. 39-16-111, cities, towns and counties share 31 percent of State sales and use tax. The State assesses a one percent administrative fee, and another one percent is distributed directly to counties, with an initial payment of \$40,000 per county. The remaining 29 percent of the local government portion is distributed, first to the county where the sale is sourced and then cities and towns within the county based on population.

**DISTRIBUTION DATES:** The DOR distributes sales and use taxes monthly. Distribution reports can be found at <https://revenue.wyo.gov/tax-distribution-reports/sales-and-use-distributions>. Counties with oil and gas development typically experience a 100-day lag in distribution of collected sales taxes.

### W.S. 39-15-111 (Sales) and W.S. 39-16-111 (Use)

Pursuant to W.S. 39-15-104 the sales tax rate is 4%. Pursuant to W.S. 39-16-104 the use tax rate is 4%.





The following table shows actual sales and use tax distribution to counties for FY 2021 and FY 2022, an estimate for FY 2023 and projection for FY 2024.

<b>Sales and Use Tax Revenues</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023</b>	<b>Projected FY 2024*</b>
<b>Albany</b>	\$1,763,717	\$1,773,203	\$2,044,504	\$2,021,389
<b>Big Horn</b>	\$1,063,012	\$1,248,138	\$1,412,420	\$1,342,814
<b>Campbell</b>	\$7,443,586	\$10,053,885	\$11,757,656	\$9,990,308
<b>Carbon</b>	\$1,631,827	\$1,059,440	\$1,497,150	\$1,209,248
<b>Converse</b>	\$5,319,435	\$4,916,743	\$6,785,675	\$5,137,404
<b>Crook</b>	\$1,214,010	\$1,359,221	\$1,799,225	\$1,493,665
<b>Fremont</b>	\$4,969,361	\$5,198,366	\$5,795,647	\$5,466,805
<b>Goshen</b>	\$1,190,500	\$1,308,083	\$1,533,720	\$1,391,481
<b>Hot Springs</b>	\$456,699	\$512,801	\$637,857	\$600,474
<b>Johnson</b>	\$1,220,497	\$1,499,784	\$1,705,010	\$1,630,109
<b>Laramie</b>	\$12,400,723	\$13,730,180	\$14,657,409	\$14,899,399
<b>Lincoln</b>	\$3,368,164	\$3,800,690	\$4,603,687	\$4,016,751
<b>Natrona</b>	\$4,653,320	\$5,053,688	\$5,460,113	\$5,014,389
<b>Niobrara</b>	\$270,701	\$247,353	\$328,668	\$261,228
<b>Park</b>	\$4,638,830	\$5,260,213	\$6,015,532	\$5,703,050
<b>Platte</b>	\$1,197,117	\$1,541,825	\$1,695,142	\$1,652,076
<b>Sheridan</b>	\$3,186,484	\$3,669,439	\$3,976,859	\$3,852,382
<b>Sublette</b>	\$2,748,462	\$3,365,708	\$4,465,093	\$3,285,614
<b>Sweetwater</b>	\$3,209,573	\$3,631,624	\$3,964,478	\$3,629,918
<b>Teton</b>	\$12,056,258	\$15,539,352	\$17,036,241	\$16,263,341
<b>Uinta</b>	\$1,482,664	\$1,616,429	\$1,859,317	\$1,754,597
<b>Washakie</b>	\$772,546	\$827,668	\$998,702	\$910,209
<b>Weston</b>	\$684,472	\$619,416	\$751,457	\$689,053
<b>Total</b>	<b>\$76,941,959</b>	<b>\$87,833,248</b>	<b>\$100,781,562</b>	<b>\$92,215,706</b>

\*These are projections only. The amount is based on future projections of sales and use tax revenue as printed in the CREG *Wyoming State Government Revenue Forecast* for January 2023 and calculated using FY 2022 percentages to project FY 2024 totals. At best, this is an imperfect guess, particularly in counties with volatile sales tax revenue.

## Direct Distribution

For the 2023-2024 biennium, the Wyoming Legislature appropriated \$146 million from the General Fund to local governments through two streams: 1) \$131 million through the traditional Madden formula, and 2) \$15 million through a modified version of the Madden formula that favors hardship counties. This represents an increased allocation over the four previous biennia. Direct Distribution funds are available for general government operations except for salary adjustments, additional personnel, or increased personnel benefits. The actual county distribution changes change based on factors within the funding formula (described below). Additionally, and importantly, input data (e.g., sales and use tax and assessed values) changes annually, instead of biannually, so the amount distributed to each county will fluctuate year-to-year.

### BASIS OF DISTRIBUTION:

- 1) **Small Assessed Value Funding:** Each county is evaluated to determine its capability for one mill to produce \$300,000 in revenue. If a county is unable to do so, that county is subsidized up to \$300,000 for the first three mills. This amount is reduced from the total county allocation and distributed to qualifying counties. The remaining funding is filtered through the county supplemental funding formula that follows.

NOTE: For the \$15 million over previous biennia, each county is evaluated to determine its capability for one mill to produce \$300,000 in revenue. If a county is unable to do so, that county is subsidized the difference between \$300,000 and the actual value of one mill within the county. The remaining amount available is distributed as provided hereafter.

- 2) **County Supplemental Funding Formula:**
  - A) **Population and cost of government factor:** Using 2020 Census population data for each county and DOR cost of government information, a population factor is calculated in a least square regression analysis.
  - B) **Inverse of per-capita sales tax:** County sales and use tax revenue (not including optional taxes) from the previous year is totaled and inverted. This number is then weighted at 0.24 (the average weight of sales tax on county revenue vs. property tax). Note, this data is updated annually with the most recent sales and use tax revenue.
  - C) **Inverse of per-capita assessed values:** County assessed value from the previous year is totaled and inverted. This number is weighted at 0.76 (the average weight of property tax on county revenue vs. sales tax). Note, this data is updated annually with the most recent assessed value.

**DISTRIBUTION DATES:** Each fiscal year payments are made in equal amounts on August 15 and January 15.

If you have any questions, please call the Office of State Lands and Investments (OSLI) at 307-777-7331 or visit <http://lands.state.wy.us/>. All the information related to county funding is contained under the Grants and Loans tab. Beth Blackwell (307-777-6373; [elizabeth.blackwell@wyo.gov](mailto:elizabeth.blackwell@wyo.gov)) is an extremely helpful resource.

The following table shows actual County Direct Distribution from discretionary legislative appropriations during FY 2021, FY 2022, and FY 2023, and an estimate for FY 2024.

<b>County Direct Distribution</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Estimated FY 2024*</b>
<b>Albany</b>	\$1,808,718	\$1,768,753	\$1,672,118	\$3,030,471
<b>Big Horn</b>	\$786,322	\$777,614	\$1,031,624	\$1,212,827
<b>Campbell</b>	\$307,589	\$328,975	\$442,214	\$640,617
<b>Carbon</b>	\$442,933	\$395,876	\$341,861	\$673,449
<b>Converse</b>	\$83,030	\$76,169	\$105,211	\$157,065
<b>Crook</b>	\$606,223	\$549,724	\$607,328	\$647,148
<b>Fremont</b>	\$1,231,191	\$1,326,530	\$1,349,790	\$1,950,203
<b>Goshen</b>	\$1,012,673	\$1,006,217	\$875,980	\$1,232,242
<b>Hot Springs</b>	\$732,495	\$713,899	\$1,105,318	\$1,035,780
<b>Johnson</b>	\$236,288	\$278,178	\$540,044	\$466,543
<b>Laramie</b>	\$1,854,066	\$1,770,775	\$2,279,652	\$3,670,939
<b>Lincoln</b>	\$337,040	\$353,845	\$384,556	\$622,013
<b>Natrona</b>	\$2,269,079	\$2,276,027	\$2,741,027	\$4,532,963
<b>Niobrara</b>	\$695,678	\$684,556	\$903,382	\$926,957
<b>Park</b>	\$677,858	\$667,155	\$789,026	\$1,180,964
<b>Platte</b>	\$631,143	\$639,765	\$736,755	\$957,856
<b>Sheridan</b>	\$1,104,458	\$1,061,725	\$1,080,647	\$1,816,206
<b>Sublette</b>	\$48,518	\$62,298	\$75,432	\$102,897
<b>Sweetwater</b>	\$588,338	\$643,497	\$717,905	\$1,150,537
<b>Teton</b>	\$156,307	\$150,340	\$153,776	\$227,267
<b>Uinta</b>	\$859,246	\$930,910	\$930,275	\$1,443,724
<b>Washakie</b>	\$1,109,041	\$1,074,200	\$1,199,940	\$1,439,928
<b>Weston</b>	\$884,268	\$925,471	\$1,036,140	\$1,212,654
<b>Total</b>	<b>\$18,462,500</b>	<b>\$18,462,500</b>	<b>\$21,100,001</b>	<b>\$30,331,250</b>

NOTE: OSLI is charged with converting legislative language into county distribution totals. Due to a variety of factors, the amounts provided here may differ slightly from OSLI calculations.

\*FY 2024 payments were estimated by the LSO and include distributions of \$78.5 million through two streams: 1) \$131 million through the traditional Madden formula, and 2) \$7.5 million through a modified version of the Madden formula that favors hardship counties.

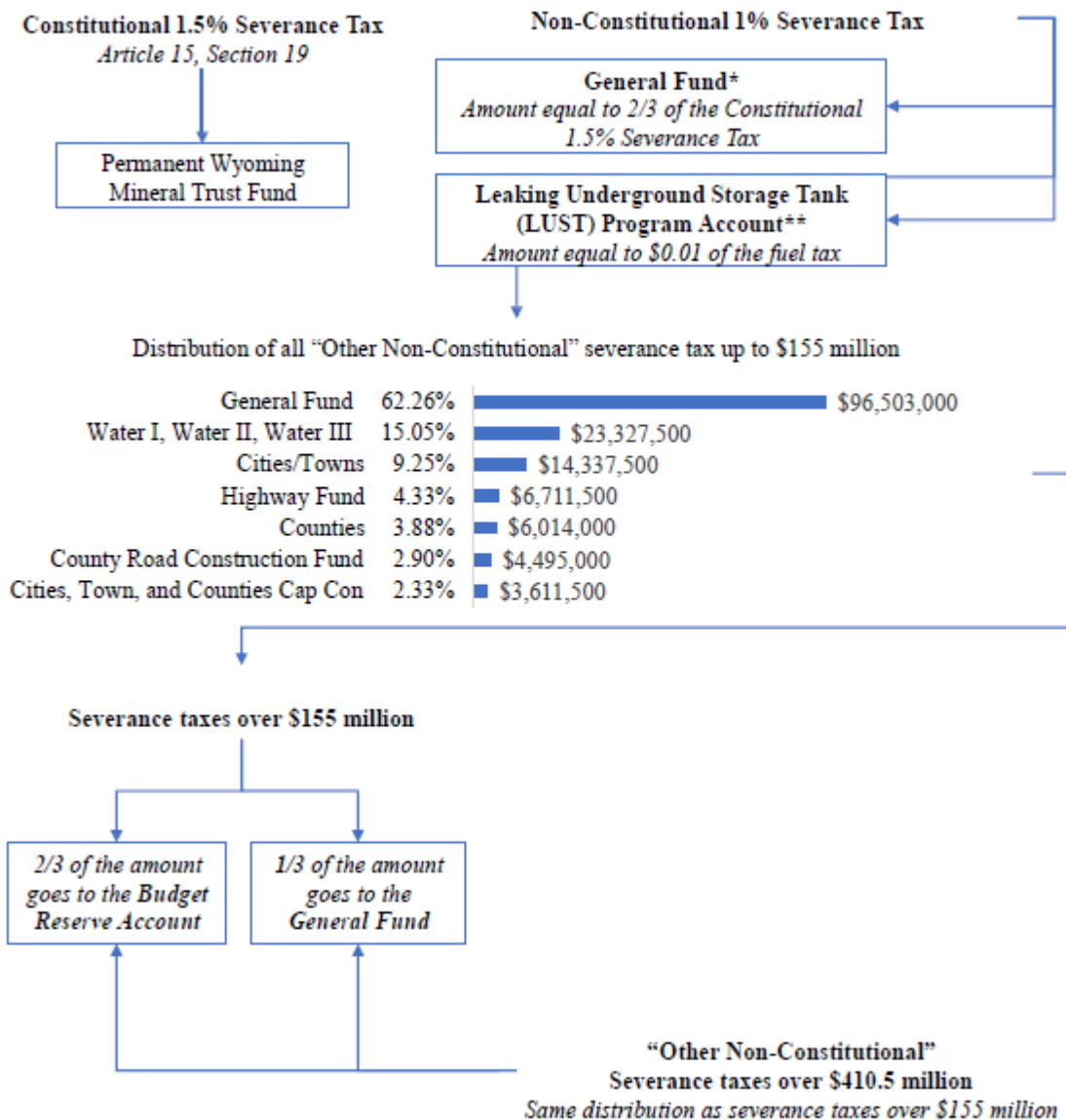
## Severance Tax Revenue

Mineral severance tax distributions to local governments, water development, the University of Wyoming, and other programs are capped at \$155 million. Allocations over \$155 million must be directly appropriated by the legislature. Per statute (W.S. 39-14-801(e)), the mineral severance tax distribution to counties is 3.88 percent of the “under the cap” amount, or \$6,014,000 annually. That is split in two ways – 0.78 percent and 3.1 percent – both of which support the county general fund. However, each pot is distributed using a distinct formula (outlined below). Counties also receive 2.9 percent from the under the cap amount for support of the County Road Construction and Maintenance Fund (CRCMF). For more information on this source of revenue, see the CRCMF section of this report.

**BASIS OF DISTRIBUTION:** Of the 0.78 percent pot 50 percent is distributed to the counties in the same proportion that the population of the county bears to the population of the state and 50 percent based upon the inverse of the assessed valuation of each county. Each of these components are provided in Appendix A of this report. The 3.1 percent pot is based on the proportion of the county bears to the total state population.

**DISTRIBUTION DATES:** Severance taxes are distributed on a quarterly basis by the State Treasurer in four equal installments, with one correction in the second quarter to account for updated assessed value numbers that are not available until midway through the first quarter.

Severance taxes are paid by extractive industries to the State of Wyoming for the privilege of removing, extracting, severing or producing any mineral pursuant to W.S. 39-14-101 through 711. Severance tax rates are between 2% to 7%. Collected funds are distributed pursuant to W.S. 39-14-801.



\*The "2/3 equivalent" of the Constitutional Severance Tax diversion references severance tax amounts received from surface and underground coal (39-14-104(a)(i) and (b)(i)) and from oil and gas (35-14-204(a)(i)).

\*\*This amount is "swapped" with a like amount of fuel tax, meaning the gas tax is directed to WYDOT and the severance tax is directed to the LUST account.

The following table shows actual severance tax distribution to counties during FY 2021 and FY 2022, an estimate for FY 2023, and a projection for FY 2024.

<b>Severance Tax</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023</b>	<b>Projected FY 2024</b>
<b>Albany</b>	\$367,897	\$360,664	\$370,222	\$366,262
<b>Big Horn</b>	\$151,915	\$129,350	\$151,961	\$144,409
<b>Campbell</b>	\$444,689	\$446,971	\$436,032	\$442,564
<b>Carbon</b>	\$166,168	\$159,195	\$150,503	\$158,622
<b>Converse</b>	\$137,016	\$150,772	\$131,671	\$139,820
<b>Crook</b>	\$113,200	\$111,494	\$109,363	\$111,352
<b>Fremont</b>	\$398,184	\$375,802	\$380,319	\$384,768
<b>Goshen</b>	\$171,481	\$148,794	\$158,395	\$159,557
<b>Hot Springs</b>	\$105,819	\$123,331	\$107,446	\$112,199
<b>Johnson</b>	\$107,218	\$120,971	\$110,302	\$112,830
<b>Laramie</b>	\$886,042	\$946,048	\$946,999	\$926,363
<b>Lincoln</b>	\$185,717	\$198,668	\$199,931	\$194,772
<b>Natrona</b>	\$731,065	\$753,813	\$750,921	\$745,266
<b>Niobrara</b>	\$98,236	\$88,582	\$94,074	\$93,631
<b>Park</b>	\$283,738	\$291,125	\$293,676	\$289,513
<b>Platte</b>	\$126,253	\$122,931	\$127,691	\$125,625
<b>Sheridan</b>	\$299,695	\$300,966	\$313,361	\$304,674
<b>Sublette</b>	\$101,901	\$114,480	\$85,513	\$100,631
<b>Sweetwater</b>	\$423,969	\$403,077	\$393,275	\$406,774
<b>Teton</b>	\$209,009	\$237,148	\$223,685	\$223,281
<b>Uinta</b>	\$226,000	\$203,999	\$217,540	\$215,846
<b>Washakie</b>	\$149,558	\$111,133	\$138,759	\$133,150
<b>Weston</b>	\$129,229	\$114,685	\$122,363	\$122,092
<b>Total</b>	<b>\$6,014,000</b>	<b>\$6,014,000</b>	<b>\$6,014,000</b>	<b>\$6,014,000</b>



## **Diesel Fuel Tax Revenue**

The State tax on diesel fuel is \$0.24 per gallon. Of funds collected, one penny supports the Leaking Underground Storage Tank (LUST) program within the WYDOT. After a deduction for administrative fees (deposited into the highway fund), the remaining \$0.23 is distributed to the highway fund, county road fund (CRF), and municipal street fund. After all deductions, counties receive 20 percent of total diesel fuel tax collected in the state. NOTE: According to statute and the Legislative Service Office *Budget Fiscal Data Book*, the county diesel fuel tax distribution is officially named the CRF. For more information on the CRCMF, see that section of this report.

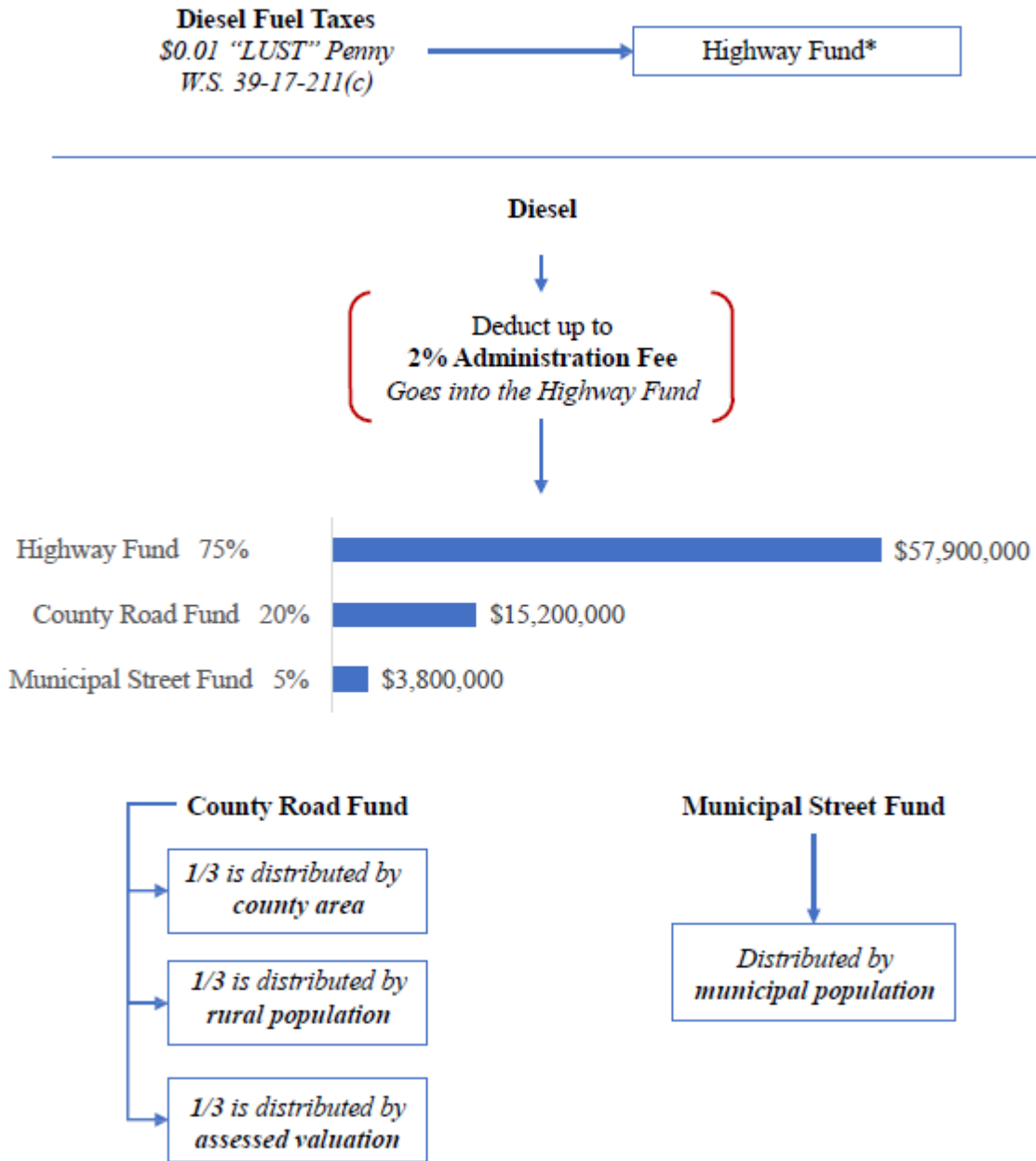
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction reconstruction, maintenance and repair of public highways, county roads, bridges, and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic laws. Please maintain an informal list of all projects funded by fuel taxes. This data is crucial in justification of this revenue stream.

**BASIS OF ESTIMATE:** This estimate is based on current collections and projected demand for diesel fuel estimated by the WYDOT Budget Division. WYDOT updates its estimates every April for out years.

**BASIS OF DISTRIBUTION:** Per W.S. 39-17-211(d), diesel fuel tax is distributed based on three factors – one-third based on the area of the county (Appendix A, Column 11), one-third based on the percentage of rural population in the county (including towns of less than 1,400) in relation to total rural population (Appendix A, Column 8), and one-third based on the assessed valuation of the county, as compared to the valuation of the whole state (Appendix B, Column 3).

**DISTRIBUTION DATES:** The diesel fuel tax is distributed monthly by WYDOT.

Pursuant to W.S. 39-17-204, the total diesel fuel tax is \$0.24 per gallon, with exceptions.



\*A like amount of severance taxes is directed to the LUST account.

The following table shows actual diesel fuel tax distribution to counties during FY 2021 and FY 2022, an estimate for FY 2023, and a projection for FY 2024.

<b>Diesel Tax</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY 2024</b>
<b>Albany</b>	\$460,397	\$529,937	\$609,441	\$497,575
<b>Big Horn</b>	\$396,605	\$440,313	\$496,536	\$419,979
<b>Campbell</b>	\$1,642,505	\$1,639,498	\$1,751,163	\$1,487,766
<b>Carbon</b>	\$681,168	\$750,084	\$842,420	\$714,233
<b>Converse</b>	\$768,875	\$882,182	\$977,824	\$917,715
<b>Crook</b>	\$366,493	\$414,035	\$471,642	\$395,184
<b>Fremont</b>	\$1,172,251	\$1,270,301	\$1,413,360	\$1,220,587
<b>Goshen</b>	\$325,729	\$363,132	\$410,192	\$339,527
<b>Hot Springs</b>	\$182,055	\$198,322	\$221,294	\$192,344
<b>Johnson</b>	\$400,930	\$423,314	\$467,948	\$405,471
<b>Laramie</b>	\$1,366,867	\$1,611,643	\$1,862,152	\$1,561,670
<b>Lincoln</b>	\$675,161	\$776,195	\$892,259	\$750,391
<b>Natrona</b>	\$856,585	\$939,572	\$1,054,456	\$875,202
<b>Niobrara</b>	\$184,953	\$207,385	\$234,545	\$198,057
<b>Park</b>	\$820,361	\$919,976	\$1,044,998	\$897,911
<b>Platte</b>	\$280,221	\$313,010	\$354,719	\$291,846
<b>Sheridan</b>	\$515,969	\$599,268	\$692,539	\$576,246
<b>Sublette</b>	\$1,026,282	\$990,436	\$1,028,594	\$994,957
<b>Sweetwater</b>	\$1,304,364	\$1,376,550	\$1,509,405	\$1,250,790
<b>Teton</b>	\$930,619	\$1,166,714	\$1,393,882	\$1,201,810
<b>Uinta</b>	\$358,209	\$389,838	\$435,368	\$371,753
<b>Washakie</b>	\$221,222	\$243,428	\$273,623	\$230,396
<b>Weston</b>	\$247,838	\$272,389	\$305,392	\$257,327
<b>Total</b>	<b>\$15,185,657</b>	<b>\$16,717,523</b>	<b>\$18,743,753</b>	<b>\$16,048,737</b>

\*FY 2023 revenue estimates reflect an average of Diesel Tax revenue transfers to date forecast through the end of the fiscal year.

## Gasoline Tax Revenue

The State tax on gasoline is \$0.24 per gallon. Of funds collected, one penny supports the LUST program within WYDOT. After a deduction for administrative fees (deposited into the highway fund), the remaining \$0.23 per gallon is distributed to the highway fund, CRCMF, CRF, and cities and towns. After all deductions, counties receive 13.5 percent of total gasoline tax collected in the state through the CRF and an additional 14 percent through the CRCMF. NOTE: According to statute and the Legislative Services Office *Budget Fiscal Data Book*, the county gasoline fuel tax distribution is officially named the CRF. For information on the CRCMF, see that section of this report.

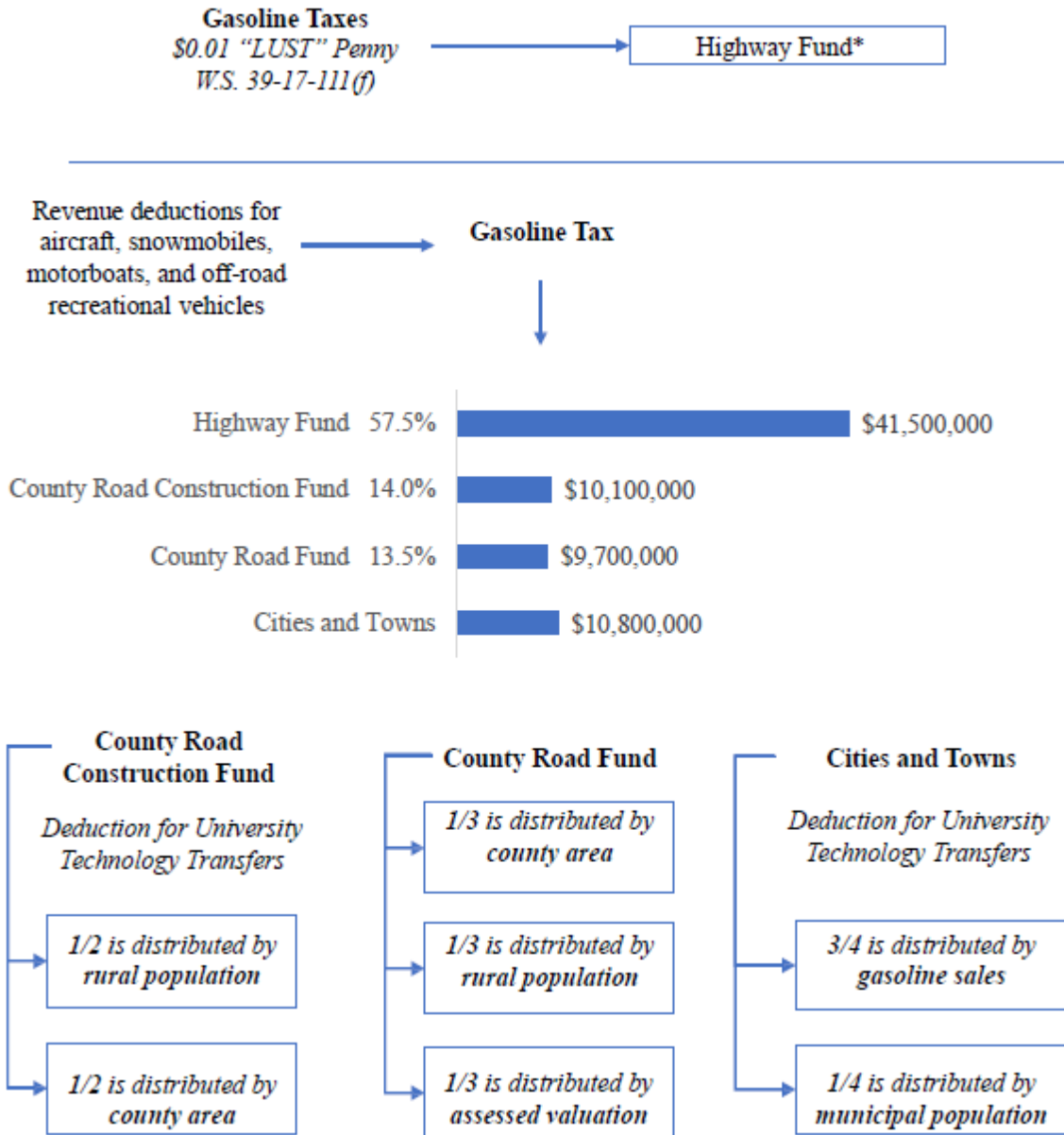
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic laws. Please maintain an informal list of all projects funded by fuel taxes. This data is critical in justification of this revenue stream.

**BASIS OF ESTIMATE:** This estimate is based on current collections, and projected demand for gasoline estimated by the WYDOT Budget Division. WYDOT updates its estimates every April for out years.

**BASIS OF DISTRIBUTION:** Per W.S. 39-17-111(d), gasoline fuel tax is distributed based on three factors – one-third based on the area of the county (Appendix A, Column 11), one-third based on the percentage of rural population in the county (including towns of less than 1,400) in relation to total rural population (Appendix A, Column 8), and one-third based on the assessed valuation of the county, as compared to the valuation of the whole state (Appendix B, Column 3).

**DISTRIBUTION DATES:** The gasoline tax is distributed monthly by WYDOT.

Pursuant to W.S. 39-17-104, the total gasoline tax is \$0.24 per gallon, with exceptions.



\* A like amount of severance taxes is directed to the LUST account.

The following table shows actual gasoline tax distribution to counties during FY 2021 and FY 2022, an estimate for FY 2023, and a projection for FY 2024.

<b>Gasoline Tax</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY 2024</b>
<b>Albany</b>	\$288,102	\$327,410	\$366,004	\$319,550
<b>Big Horn</b>	\$248,188	\$272,644	\$298,198	\$269,717
<b>Campbell</b>	\$1,029,192	\$1,021,204	\$1,051,674	\$955,464
<b>Carbon</b>	\$426,296	\$464,668	\$505,921	\$458,690
<b>Converse</b>	\$478,668	\$547,299	\$587,239	\$589,369
<b>Crook</b>	\$229,359	\$256,081	\$283,248	\$253,793
<b>Fremont</b>	\$733,616	\$787,757	\$848,803	\$783,878
<b>Goshen</b>	\$203,817	\$224,811	\$246,344	\$218,049
<b>Hot Springs</b>	\$113,931	\$122,947	\$132,900	\$123,526
<b>Johnson</b>	\$251,206	\$262,699	\$281,030	\$260,399
<b>Laramie</b>	\$854,304	\$995,182	\$1,118,329	\$1,002,927
<b>Lincoln</b>	\$422,508	\$479,580	\$535,853	\$481,912
<b>Natrona</b>	\$536,187	\$582,101	\$633,261	\$562,067
<b>Niobrara</b>	\$115,697	\$128,372	\$140,857	\$127,195
<b>Park</b>	\$513,488	\$569,189	\$627,581	\$576,651
<b>Platte</b>	\$175,395	\$193,710	\$213,029	\$187,428
<b>Sheridan</b>	\$322,883	\$370,038	\$415,909	\$370,073
<b>Sublette</b>	\$642,662	\$618,724	\$617,730	\$638,976
<b>Sweetwater</b>	\$816,422	\$855,011	\$906,484	\$803,275
<b>Teton</b>	\$581,908	\$717,618	\$837,106	\$771,819
<b>Uinta</b>	\$224,212	\$241,651	\$261,464	\$238,745
<b>Washakie</b>	\$138,471	\$150,787	\$164,326	\$147,963
<b>Weston</b>	\$155,091	\$168,774	\$183,405	\$165,259
<b>Total</b>	<b>\$9,501,602</b>	<b>\$10,358,256</b>	<b>\$11,256,697</b>	<b>\$10,306,725</b>

\*FY 2023 revenue estimates reflect an average of Gasoline Tax revenue transfers to date forecast through the end of the fiscal year.



## County Road Construction and Maintenance Fund

The County Road Construction and Maintenance Fund (CRCMF) is designed to help counties fund road construction and maintenance needs. It is a historic program dating back several decades and was originally the State County/County Farm-to-Market Program and later the State-CRF. The program was administered by WYDOT until 1999 when the legislature transferred the program directly to the counties as the CRCMF. This naming convention may confuse some long-serving commissioners who colloquially called this program the CRF. In fact, this manual for many years referred to this allocation as the CRF. However, Wyoming statute refers to this money specifically as the CRCMF. Other monies derived from gas and diesel taxes directed to county roads through the county general fund is called by statute the CRF. To be consistent with the terms used by the legislature, this manual synchronizes the terms. Per W.S. 24-2-110, the CRCMF is intended to be used solely for the construction, re-construction and maintenance of county roads, bridges, and culverts through private contractors. Projects over \$75,000 are required to be competitively bid. Further, counties may designate \$100,000 per year to purchase or lease a motor grader.

As with revenue from other fuel taxes, these funds must be used for specific purposes authorized by Article 15, Section 16 of the Wyoming Constitution. In addition, at the end of July, each county submits a form created by the Wyoming County Road Standards Committee, a statutory committee established in Wyoming Statute § 24-2-110(f). The Committee meets during the Wyoming Association of County Officers annual convention to review reports. Comments from the Wyoming County Road Standards Committee are then sent back to the counties prior to the submittal of a master report to the Governor.

### **BASIS OF DISTRIBUTION:**

- 1) Gasoline taxes: Fourteen percent of the State gasoline taxes are allocated to the CRCMF (Wyoming Statute § 39-17-111(d)(ii)). The formula is based half on the ratio which the rural population of each county, including the population within the cities and towns with less than 1,400 residents relates to total rural population of the state (Appendix A, Column 8) and half on the ratio which the area of the county relates to the total area of the state (Appendix A, Column 12).
- 2) Severance taxes: Counties receive 2.9 percent of the \$155 million “under-the-cap” severance taxes for the CRCMF. The amount received by the counties from the 2.9 percent is distributed based one-third on population (Appendix A, Column 2), one-third on the mileage of county roads in the county (Appendix A, Column 9), and one-third on the inverse of the county percentage of total state assessed valuation (Appendix B, Column 4).

**DISTRIBUTION DATES:** The gasoline tax is distributed monthly by WYDOT and severance tax is allocated on a quarterly basis by the DOR.

The following table shows actual County Road Construction and Maintenance Fund distributions to counties in FY 2021 and FY 2022, an estimate for FY 2023 and projection for FY 2024.

<b>County Road Construction and Maintenance Fund</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023</b>	<b>Projected FY 2024</b>
<b>Albany</b>	\$460,397	\$529,937	\$580,665	\$583,356
<b>Big Horn</b>	\$396,605	\$440,313	\$560,228	\$562,834
<b>Campbell</b>	\$1,642,505	\$1,639,498	\$789,669	\$793,702
<b>Carbon</b>	\$681,168	\$750,084	\$719,046	\$722,954
<b>Converse</b>	\$768,875	\$882,182	\$466,577	\$469,121
<b>Crook</b>	\$366,493	\$414,035	\$527,438	\$529,850
<b>Fremont</b>	\$1,172,251	\$1,270,301	\$1,271,478	\$1,278,873
<b>Goshen</b>	\$325,729	\$363,132	\$521,567	\$523,588
<b>Hot Springs</b>	\$182,055	\$198,322	\$353,267	\$354,385
<b>Johnson</b>	\$400,930	\$423,314	\$482,917	\$485,259
<b>Laramie</b>	\$1,366,867	\$1,611,643	\$1,458,325	\$1,465,803
<b>Lincoln</b>	\$675,161	\$776,195	\$669,921	\$673,889
<b>Natrona</b>	\$856,585	\$939,572	\$885,759	\$889,861
<b>Niobrara</b>	\$184,953	\$207,385	\$408,284	\$409,466
<b>Park</b>	\$820,361	\$919,976	\$886,112	\$891,195
<b>Platte</b>	\$280,221	\$313,010	\$443,198	\$444,925
<b>Sheridan</b>	\$515,969	\$599,268	\$625,223	\$628,415
<b>Sublette</b>	\$1,026,282	\$990,436	\$560,507	\$563,909
<b>Sweetwater</b>	\$1,304,364	\$1,376,550	\$990,271	\$995,574
<b>Teton</b>	\$930,619	\$1,166,714	\$628,600	\$632,514
<b>Uinta</b>	\$358,209	\$389,838	\$434,738	\$436,738
<b>Washakie</b>	\$221,222	\$243,428	\$406,605	\$407,999
<b>Weston</b>	\$247,838	\$272,389	\$437,679	\$439,236
<b>Total</b>	<b>\$15,185,657</b>	<b>\$16,717,523</b>	<b>\$15,108,072</b>	<b>\$15,183,444</b>

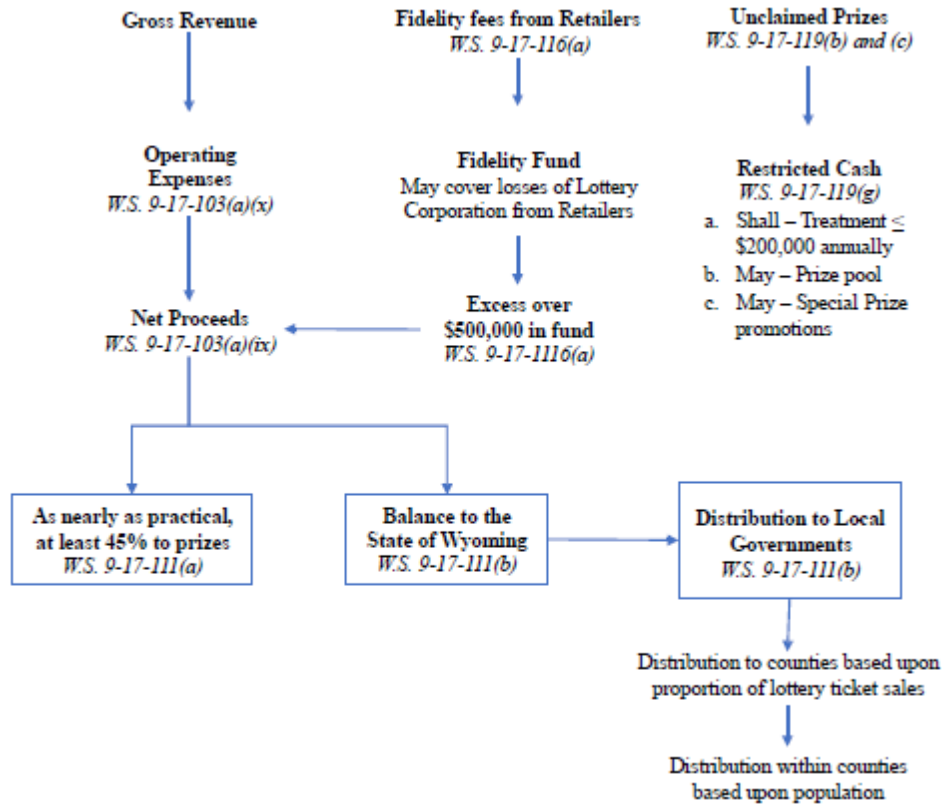
## Wyoming Lottery Revenue

In 2013, the Legislature passed a framework to allow for Wyoming to participate in the multi-state lottery system through a separate and independent lottery corporation. While the Wyoming Lottery Corporation (WyoLotto) must report to the Department of Audit and the legislature, it is not a state agency. WyoLotto sold its first ticket on August 24, 2014. With initial caps and sunset provisions removed (an effort of the WCCA), lottery revenues are a source of revenue that will grow as the lottery environment expands in Wyoming. It is important to note that lottery revenues have the potential to fluctuate wildly depending on market conditions for lottery purchase and the business decisions of the WyoLotto itself. For example, WyoLotto initiated Keno in 2022 which should expand local government revenue.

FY 2023 revenue estimates reflect an average of WyoLotto transfers to date forecast through the end of the fiscal year. For FY 2024, this report conservatively estimates distribution of \$7 million.

**BASIS OF DISTRIBUTION:** After expenses, WyoLotto is required by law to distribute revenue to the State Treasurer, who is obligated to distribute that revenue to the treasurers of the counties, cities, and towns at least once per fiscal year for payment into their respective general funds. There is currently no cap on the amount of distribution.

**DISTRIBUTION DATES:** The State Treasurer currently distributes revenue on a quarterly basis.



The following table shows actual distributions from lottery proceeds for FY 2021 and FY 2022, an estimate for FY 2023, and projection for FY 2024.

<b>Wyoming Lottery</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY 2024**</b>
<b>Albany</b>	\$18,368	\$15,075	\$32,035	\$29,436
<b>Big Horn</b>	\$11,181	\$10,832	\$20,978	\$19,277
<b>Campbell</b>	\$76,733	\$60,457	\$127,164	\$116,849
<b>Carbon</b>	\$15,937	\$14,442	\$32,289	\$29,670
<b>Converse</b>	\$37,864	\$30,556	\$63,767	\$58,595
<b>Crook</b>	\$21,655	\$19,400	\$37,299	\$34,274
<b>Fremont</b>	\$74,868	\$61,101	\$122,219	\$112,305
<b>Goshen</b>	\$25,850	\$24,555	\$59,421	\$54,601
<b>Hot Springs</b>	\$6,301	\$6,165	\$22,660	\$20,822
<b>Johnson</b>	\$20,088	\$18,251	\$36,772	\$33,789
<b>Laramie</b>	\$190,977	\$160,986	\$365,902	\$336,221
<b>Lincoln</b>	\$49,933	\$47,690	\$96,755	\$88,907
<b>Natrona</b>	\$78,638	\$56,579	\$108,743	\$99,923
<b>Niobrara</b>	\$4,897	\$3,802	\$7,982	\$7,334
<b>Park</b>	\$51,751	\$46,232	\$99,044	\$91,010
<b>Platte</b>	\$23,215	\$19,312	\$39,008	\$35,844
<b>Sheridan</b>	\$53,469	\$46,787	\$89,426	\$82,172
<b>Sublette</b>	\$29,192	\$24,233	\$45,544	\$41,849
<b>Sweetwater</b>	\$60,037	\$47,883	\$112,871	\$103,716
<b>Teton</b>	\$41,278	\$35,464	\$87,179	\$80,108
<b>Uinta</b>	\$252,698	\$206,982	\$474,524	\$436,032
<b>Washakie</b>	\$10,084	\$8,087	\$19,249	\$17,688
<b>Weston</b>	\$13,058	\$11,986	\$26,713	\$24,546
<b>Total</b>	<b>\$1,168,072</b>	<b>\$976,857</b>	<b>\$2,127,545</b>	<b>\$1,954,967</b>

\*FY 2023 revenue estimates reflect an average of WyoLotto transfers to date forecast through the end of the fiscal year.

\*\*FY 2024 revenue projections are based on net proceeds of \$7 million for the fiscal year.

## Nicotine Tax Revenue

Pursuant to W.S. 39-18-104, nicotine produces are taxed as follows:

- Cigarettes – \$0.60 per package of 20 cigarettes, \$0.75 per package of 25 cigarettes or \$0.03 per cigarette.
- Electronic cigarettes and vapor material – 15 percent of the wholesale purchase price

Local governments receive 15 percent of the total collection of nicotine taxes. The amount distributed is based on the proportion of sales in each county, and among its cities and towns.

**BASIS OF DISTRIBUTION:** W.S. 39-18-111 establishes the distribution method of nicotine taxes. The amount distributed is based upon the proportion of sales in each county, and among the county and its cities and towns.

**DISTRIBUTION DATES:** The DOR distributes nicotine tax revenue monthly.

**The following table shows actual distributions from the nicotine tax for FY 2021 and FY 2022, an estimate for FY 2023, and projection for FY 2024.**

Nicotine Tax				
County	FY 2021	FY 2022	Estimated FY 2023*	Projected FY 2024**
Albany	\$1,200	\$1,331	\$1,134	\$1,222
Big Horn	\$0	\$38	\$90	\$43
Campbell	\$31,348	\$30,296	\$31,942	\$31,195
Carbon	\$15,817	\$15,450	\$13,683	\$14,983
Converse	\$4,524	\$3,886	\$4,500	\$4,303
Crook	\$30,246	\$23,231	\$18,939	\$24,139
Fremont	\$9,548	\$10,216	\$10,334	\$10,033
Goshen	\$1,342	\$1,351	\$1,134	\$1,276
Hot Springs	\$2,607	\$2,912	\$451	\$1,990
Johnson	\$3,012	\$3,630	\$4,386	\$3,676
Laramie	\$87,940	\$89,863	\$81,428	\$86,410
Lincoln	\$5,881	\$5,387	\$2,706	\$4,658
Natrona	\$29,013	\$25,887	\$24,718	\$26,539
Niobrara	\$0	\$9,622	\$0	\$3,207
Park	\$3,431	\$3,081	\$2,847	\$3,120
Platte	\$607	\$820	\$878	\$768
Sheridan	\$3,567	\$3,487	\$2,990	\$3,348
Sublette	\$4,623	\$4,497	\$5,107	\$4,743
Sweetwater	\$11,848	\$15,618	\$14,147	\$13,871
Teton	\$15,118	\$15,231	\$14,982	\$15,110
Uinta	\$12,517	\$10,892	\$9,543	\$10,984
Washakie	\$0	\$0	\$0	\$0
Weston	\$455	\$1,012	\$1,263	\$910
<b>Total</b>	<b>\$274,643</b>	<b>\$277,738</b>	<b>\$247,203</b>	<b>\$266,528</b>

\*FY 2023 estimates include nine months of actual data and an estimate of average taxes for the remainder.

\*\*FY 2024 projections are based on a three-year average, however sales can and do fluctuate.

## Wind Generation Tax Revenue

The distribution of wind taxes is outlined in W.S. 39-22-111. Wind generation taxes are reported and remitted to the DOR on or before February 1 for the preceding calendar year. The State retains 40 percent of tax revenue, while 60 percent is distributed to the county(ies) where production occurs.

**BASIS OF DISTRIBUTION:** The assessed value of each property is divided by the total assessed value of all Wyoming wind generation properties to determine what percentage of the taxes collected should be allocated to that property. The county portion is calculated by comparing the proportional value of all properties in a county to the total value in the state.

**DISTRIBUTION DATES:** The DOR distributes wind generation tax revenue in late February of each year.

**The following table shows actual distributions from wind generation tax for FY 2021 through FY 2023 and a projection for FY 2024.**

<b>Wind Generation Tax</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>Projected FY 2024*</b>
<b>Albany</b>	\$402,863	\$342,249	\$426,746	\$390,619
<b>Carbon</b>	\$608,017	\$651,642	\$578,583	\$612,747
<b>Converse</b>	\$1,472,671	\$1,236,797	\$1,253,503	\$1,320,990
<b>Laramie</b>	\$144,182	\$68,217	\$44,759	\$85,719
<b>Natrona</b>	\$50,032	\$28,549	\$27,213	\$35,265
<b>Uinta</b>	\$223,152	\$234,236	\$243,255	\$233,547
<b>Total</b>	<b>\$2,900,916</b>	<b>\$2,561,690</b>	<b>\$2,574,059</b>	<b>\$2,678,888</b>

\*Because wind generation taxes are calculated based on previous year production data, FY 2024 amounts will not be known until February of 2024. This manual projects FY 2024 revenue based on a three-year average and does not account for potential new development.



## Wyoming Gaming Commission Revenue

In 2020, the Pari-mutuel Commission was reconstituted as the Wyoming Gaming Commission. The Wyoming Gaming Commission regulates and enforces the rules of online sports wagering (W.S. 9-24-101 through 104), pari-mutuel wagering (W.S. 11-25-101 through 113), and skill-based amusement gaming (W.S. 11-25-301 through 306).

W.S. 11-25-105 establishes the framework for off-track horse race wagering in Wyoming in counties where the electors have allowed the practice. Locations of operation within the county are approved by a vote of the board of county commissioners, even in the case of a location within the city. The Gaming Commission is authorized to issue a permit to a county, city, incorporated town, county fair board or any corporation or association which has been approved by the board of county commissioners and provides an acceptable bond.

**BASIS OF DISTRIBUTION:** For historic horse racing, the Wyoming Gaming Commission pays an amount equal to one percent of the total amount wagered in pari-mutuel events to the county and the city where the permittee is located. If the permittee is in the county, the county receives 100 percent of the distribution. If the permittee is located inside the city limits, proceeds are split equally between the city and county.

For skill-based amusement games, the taxation rate is an amount equivalent to 20 percent of the net proceeds earned of which counties will receive 45 percent. If gaming occurs in the county, the county receives 100 percent of the distribution. If gaming occurs inside the city limits, proceeds are split equally between the city and county.

**DISTRIBUTION DATES:** Gaming Commission distributions are based on a calendar year, not fiscal year, and are paid to participating counties every six months.

The following table shows actual distributions from pari-mutuel revenues for FY 2021 and FY 2022, an estimate for FY 2023, and projection for FY 2024.

<b>Wyoming Historic Horse Racing Revenue</b>				
<b>County</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY 2024**</b>
<b>Albany</b>	\$118,655	\$159,111	\$181,659	\$153,142
<b>Campbell</b>	\$716,819	\$663,247	\$1,035,874	\$805,313
<b>Carbon</b>	\$0	\$10,230	\$125,022	\$45,084
<b>Laramie</b>	\$1,127,576	\$1,422,856	\$1,818,253	\$1,456,228
<b>Natrona</b>	\$1,289,195	\$1,657,686	\$1,878,020	\$1,608,300
<b>Sheridan</b>	\$343,837	\$406,624	\$502,374	\$417,612
<b>Sweetwater</b>	\$722,661	\$859,087	\$1,001,528	\$861,092
<b>Uinta</b>	\$238,049	\$296,586	\$351,021	\$295,219
<b>Total</b>	<b>\$4,556,791</b>	<b>\$5,475,429</b>	<b>\$6,893,752</b>	<b>\$5,641,991</b>

\*FY 2023 estimates include actual data from the first two quarters of FY 2023, doubled.

\*\*FY 2024 projections are based on a conservative historical average of pari-mutuel wagering in Wyoming.

The following table shows estimated distributions from skill-based gaming revenues for FY 2022 and FY 2023, and projection for FY 2024.

<b>Skill-Based Amusement Games</b>			
<b>County</b>	<b>Estimated FY 2022</b>	<b>Estimated FY 2023*</b>	<b>Projected FY2024**</b>
<b>Albany</b>	\$24,807	\$21,907	\$23,357
<b>Big Horn</b>	\$71,537	\$52,554	\$62,045
<b>Campbell</b>	\$132,370	\$113,523	\$122,947
<b>Carbon</b>	\$77,240	\$49,044	\$63,142
<b>Converse</b>	\$106,061	\$92,912	\$99,486
<b>Crook</b>	\$34,919	\$36,127	\$35,523
<b>Fremont</b>	\$29,187	\$25,539	\$27,363
<b>Goshen</b>	\$23,025	\$25,782	\$24,403
<b>Hot Springs</b>	\$7,442	\$7,169	\$7,306
<b>Johnson</b>	\$24,079	\$18,761	\$21,420
<b>Laramie</b>	\$166,751	\$144,424	\$155,587
<b>Lincoln</b>	\$26,272	\$23,230	\$24,751
<b>Natrona</b>	\$144,469	\$119,489	\$131,979
<b>Niobrara</b>	\$21,236	\$16,723	\$18,980
<b>Park</b>	\$25,725	\$33,853	\$29,789
<b>Platte</b>	\$57,269	\$49,067	\$53,168
<b>Sheridan</b>	\$59,504	\$55,967	\$57,735
<b>Sublette</b>	\$23,893	\$20,796	\$22,344
<b>Sweetwater</b>	\$99,014	\$113,141	\$106,077
<b>Teton</b>	\$26	\$0	\$13
<b>Uinta</b>	\$35,456	\$33,550	\$34,503
<b>Washakie</b>	\$23,080	\$21,266	\$22,173
<b>Weston</b>	\$35,243	\$29,640	\$32,441
<b>Total</b>	<b>\$1,248,603</b>	<b>\$1,104,463</b>	<b>\$1,176,533</b>

\*FY 2023 revenue estimates reflect an average of WyoLotto transfers to date forecast through the end of the fiscal year.

\*\*FY 2024 projections are based on an average of skill-based amusement game revenue.

# PART THREE: APPENDICIES

## Appendix A – County Statistics

County	2021 Census Population	Population Percent	Percent Rural Population is of County Pop.	County Rural	County Rural Percent	County Rural & Muni <1400	Rural & <1400 Percent	Miles of County Roads	Percent of County Roads Paved	Square Miles	% Total Area
Albany	37,608	6.4975%	15.24%	5,730	3.18%	5,949	2.87%	581	6.93%	4,309	4.41%
Big Horn	11,632	2.0097%	37.72%	4,388	2.43%	7,681	3.70%	563	19.94%	3,159	3.23%
Campbell	46,401	8.0167%	25.64%	11,898	6.59%	11,898	5.73%	925	20.29%	4,807	4.91%
Carbon	14,649	2.5309%	14.82%	2,171	1.20%	4,624	2.23%	1,025	6.70%	7,964	8.14%
Converse	13,672	2.3621%	32.83%	4,488	2.49%	4,914	2.37%	610	16.78%	4,265	4.36%
Crook	7,315	1.2638%	61.20%	4,477	2.48%	7,315	3.52%	667	7.89%	2,865	2.93%
Fremont	39,336	6.7961%	48.62%	19,124	10.60%	21,199	10.21%	957	24.06%	9,266	9.47%
Goshen	12,537	2.1660%	42.16%	5,286	2.93%	6,405	3.09%	1,022	12.49%	2,232	2.28%
Hot Springs	4,597	0.7942%	34.59%	1,590	0.88%	1,891	0.91%	233	35.52%	2,006	2.05%
Johnson	8,623	1.4898%	45.11%	3,890	2.16%	4,154	2.00%	564	18.97%	4,175	4.27%
Laramie	100,863	17.4261%	33.83%	34,117	18.91%	35,812	17.26%	1,273	17.42%	2,688	2.75%
Lincoln	20,153	3.4818%	51.63%	10,405	5.77%	13,551	6.53%	300	61.48%	4,095	4.19%
Natrona	79,555	13.7447%	13.22%	10,515	5.83%	10,951	5.28%	780	18.29%	5,376	5.50%
Niobrara	2,438	0.4212%	33.80%	824	0.46%	941	0.45%	571	0.58%	2,628	2.69%
Park	30,108	5.2018%	43.78%	13,180	7.30%	13,516	6.51%	618	43.85%	6,967	7.12%
Platte	8,699	1.5029%	40.00%	3,480	1.93%	5,102	2.46%	616	25.56%	2,111	2.16%
Sheridan	31,646	5.4675%	33.16%	10,494	5.82%	12,551	6.05%	508	5.05%	2,527	2.58%
Sublette	8,697	1.5026%	60.39%	5,252	2.91%	6,435	3.10%	484	16.95%	4,936	5.05%
Sweetwater	41,614	7.1897%	15.06%	6,266	3.47%	6,809	3.28%	1,188	12.95%	10,491	10.73%
Teton	23,575	4.0731%	53.98%	12,726	7.05%	12,726	6.13%	84	78.64%	4,216	4.31%
Uinta	20,635	3.5651%	23.43%	4,834	2.68%	6,646	3.20%	363	11.85%	2,088	2.13%
Washakie	7,705	1.3312%	34.61%	2,667	1.48%	2,918	1.41%	242	18.29%	2,243	2.29%
Weston	6,745	1.1653%	38.96%	2,628	1.46%	3,541	1.71%	522	0.89%	2,400	2.45%
<b>Total</b>	<b>578,803</b>	<b>100.0000%</b>		<b>180,430</b>	<b>100.00%</b>	<b>207,529</b>	<b>100.00%</b>	<b>14,696</b>	<b>17.09%</b>	<b>97,813</b>	<b>100.00%</b>

## Appendix B – Assessed Value and Sales Tax Statistics

County	Assessed Value	% of Total Assessed Value	% of Total Inverse of Assessed Value	Per Capita Assessed Value	% of Total Assessed Value Per Capita	% of Total Inverse of Assessed Value Per Capita	Per Capita Sales Tax	% of Total Inverse of Sales Tax Per Capita
Albany	\$573,516,444	2.16%	3.10%	\$15,473	1.16%	8.82%	\$41	11.98%
Big Horn	\$248,468,601	0.94%	7.15%	\$21,567	1.62%	6.33%	\$87	5.60%
Campbell	\$4,539,270,189	17.11%	0.39%	\$96,527	7.26%	1.41%	\$218	2.23%
Carbon	\$790,525,814	2.98%	2.25%	\$54,380	4.09%	2.51%	\$98	4.95%
Converse	\$2,760,655,157	10.40%	0.64%	\$200,760	15.10%	0.68%	\$580	0.84%
Crook	\$262,111,833	0.99%	6.78%	\$36,501	2.75%	3.74%	\$168	2.89%
Fremont	\$847,207,649	3.19%	2.10%	\$21,594	1.62%	6.32%	\$118	4.11%
Goshen	\$260,669,795	0.98%	6.82%	\$20,857	1.57%	6.55%	\$93	5.24%
Hot Springs	\$166,647,552	0.63%	10.67%	\$36,063	2.71%	3.79%	\$108	4.47%
Johnson	\$361,675,470	1.36%	4.92%	\$42,817	3.22%	3.19%	\$149	3.27%
Laramie	\$2,480,513,587	9.35%	0.72%	\$24,679	1.86%	5.53%	\$111	4.36%
Lincoln	\$927,933,676	3.50%	1.92%	\$47,389	3.56%	2.88%	\$140	3.47%
Natrona	\$1,452,264,348	5.47%	1.22%	\$18,164	1.37%	7.52%	\$60	8.11%
Niobrara	\$150,738,861	0.57%	11.79%	\$61,102	4.60%	2.23%	\$183	2.66%
Park	\$874,635,153	3.30%	2.03%	\$29,525	2.22%	4.62%	\$153	3.17%
Platte	\$231,639,123	0.87%	7.67%	\$26,919	2.02%	5.07%	\$157	3.10%
Sheridan	\$610,671,939	2.30%	2.91%	\$19,749	1.49%	6.91%	\$94	5.18%
Sublette	\$2,540,098,457	9.57%	0.70%	\$291,029	21.89%	0.47%	\$544	0.89%
Sweetwater	\$2,470,348,829	9.31%	0.72%	\$58,439	4.40%	2.34%	\$87	5.55%
Teton	\$3,205,029,890	12.08%	0.55%	\$137,372	10.33%	0.99%	\$472	1.03%
Uinta	\$435,323,506	1.64%	4.08%	\$21,287	1.60%	6.41%	\$69	6.99%
Washakie	\$160,992,671	0.61%	11.04%	\$20,949	1.58%	6.52%	\$88	5.51%
Weston	\$181,139,110	0.68%	9.81%	\$26,490	1.99%	5.15%	\$110	4.40%
<b>Total</b>	<b>\$26,532,077,654</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$1,329,632</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$3,926</b>	<b>100.00%</b>

## Appendix C – County-by-County Mineral Ad Valorem Projections by Mineral Resource

FY 2023	Oil	Natural Gas	Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	1,352,698	-	-	-	-	9,221,669	10,574,368
Big Horn	83,872,783	3,318,064	-	-	-	27,347,368	114,538,215
Campbell	1,536,585,294	397,296,780	2,261,303,056	-	-	5,615,933	4,200,801,063
Carbon	105,720,355	253,133,113	-	-	-	1,560,618	360,414,087
Converse	2,404,822,462	411,149,274	4,819,754	-	-	3,966,473	2,824,757,963
Crook	59,824,296	65,870	-	-	-	34,408,068	94,298,235
Fremont	179,097,364	182,949,080	-	-	-	1,054,535	363,100,979
Goshen	1,473,012	16,345	-	-	-	477,531	1,966,888
Hot Springs	123,168,236	-	-	-	-	2,321,849	125,490,085
Johnson	76,710,409	124,182,073	-	-	-	3,798,502	204,690,984
Laramie	888,257,731	55,945,452	-	-	-	7,554,538	951,757,721
Lincoln	18,873,152	185,884,896	120,689,973	-	-	791,968	326,239,989
Natrona	358,055,187	39,671,873	-	-	-	3,465,355	401,192,416
Niobrara	53,967,093	3,223,134	-	-	-	62,088	57,252,315
Park	339,432,690	15,119,031	-	-	-	1,326,303	355,878,023
Platte	-	-	-	-	-	2,345,104	2,345,104
Sheridan	840,008	1,113,384	-	-	-	632,124	2,585,517
Sublette	296,741,946	2,668,432,665	-	-	-	475,782	2,965,650,394
Sweetwater	402,453,226	718,925,843	133,713,531	-	544,000,000	2,072,994	1,801,165,595
Teton	-	-	-	-	-	2,774,893	2,774,893
Uinta	29,521,389	97,327,943	-	-	-	508,603	127,357,935
Washakie	29,385,548	2,639,032	-	-	-	2,044,883	34,069,463
Weston	38,145,922	4,212,234	-	-	-	1,154,464	43,512,620
<b>Totals</b>	<b>7,028,300,804</b>	<b>5,164,606,086</b>	<b>2,520,526,314</b>	<b>-</b>	<b>544,000,000</b>	<b>114,981,647</b>	<b>15,372,414,852</b>

<b>FY 2024</b>	<b>Oil</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Underground Coal</b>	<b>Trona</b>	<b>All Other Minerals</b>	<b>Total</b>
Albany	1,215,247	-	-	-	-	10,023,161	11,238,408
Big Horn	77,523,547	2,870,373	-	-	-	29,839,835	110,233,755
Campbell	1,425,940,683	356,490,213	2,357,352,079	-	-	6,129,936	4,145,912,911
Carbon	96,728,541	220,722,332	-	-	-	1,724,662	319,175,534
Converse	2,197,054,797	361,830,052	4,632,545	-	-	4,300,647	2,567,818,041
Crook	55,399,348	57,675	-	-	-	37,933,519	93,390,541
Fremont	163,626,677	164,614,866	-	-	-	1,146,642	329,388,184
Goshen	1,363,020	13,600	-	-	-	546,531	1,923,152
Hot Springs	112,599,479	-	-	-	-	2,522,859	115,122,338
Johnson	70,558,864	107,360,061	-	-	-	4,159,767	182,078,692
Laramie	807,649,625	50,015,154	-	-	-	8,114,433	865,779,212
Lincoln	17,999,777	167,389,058	126,826,514	-	-	869,192	313,084,541
Natrona	327,214,210	34,398,436	-	-	-	3,803,160	365,415,805
Niobrara	49,073,660	2,780,493	-	-	-	65,953	51,920,106
Park	311,297,318	13,062,512	-	-	-	1,398,093	325,757,923
Platte	-	-	-	-	-	2,526,044	2,526,044
Sheridan	758,705	991,486	-	-	-	705,478	2,455,669
Sublette	341,055,508	2,949,717,284	-	-	-	527,005	3,291,299,797
Sweetwater	368,624,985	621,328,396	137,792,594	11,298,369	580,853,116	2,270,814	1,722,168,274
Teton	-	-	-	-	-	3,022,878	3,022,878
Uinta	26,815,777	85,278,161	-	-	-	557,571	112,651,509
Washakie	27,059,796	2,273,419	-	-	-	2,262,063	31,595,277
Weston	35,189,977	3,684,152	-	-	-	1,283,199	40,157,329
<b>Totals</b>	<b>6,514,749,541</b>	<b>5,144,877,721</b>	<b>2,626,603,732</b>	<b>11,298,369</b>	<b>580,853,116</b>	<b>125,733,442</b>	<b>15,004,115,920</b>

<b>FY 2025</b>	<b>Oil</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Underground Coal</b>	<b>Trona</b>	<b>All Other Minerals</b>	<b>Total</b>
Albany	1,187,334	-	-	-	-	10,023,161	11,210,495
Big Horn	75,792,839	2,278,099	-	-	-	29,839,835	107,910,773
Campbell	1,394,233,367	285,572,798	1,985,626,321	-	-	6,129,936	3,671,562,422
Carbon	94,547,010	175,538,109	-	-	-	1,724,662	271,809,781
Converse	2,147,431,476	288,439,969	3,840,247	-	-	4,300,647	2,444,012,339
Crook	54,164,878	45,917	-	-	-	37,933,519	92,144,314
Fremont	159,931,017	131,958,483	-	-	-	1,146,642	293,036,141
Goshen	1,332,625	10,683	-	-	-	546,531	1,889,839
Hot Springs	110,057,912	-	-	-	-	2,522,859	112,580,771
Johnson	68,975,951	85,193,579	-	-	-	4,159,767	158,329,297
Laramie	789,320,498	40,028,899	-	-	-	8,114,433	837,463,830
Lincoln	17,367,714	133,008,018	108,144,351	-	-	869,192	259,389,276
Natrona	319,825,770	27,317,012	-	-	-	3,803,160	350,945,941
Niobrara	47,960,053	2,205,164	-	-	-	65,953	50,231,170
Park	304,293,152	10,363,767	-	-	-	1,398,093	316,055,012
Platte	-	-	-	-	-	2,526,044	2,526,044
Sheridan	741,371	792,747	-	-	-	705,478	2,239,596
Sublette	312,278,213	2,354,693,114	-	-	-	527,005	2,667,498,333
Sweetwater	360,320,395	493,000,242	115,812,009	11,298,369	539,519,782	2,270,814	1,522,221,611
Teton	-	-	-	-	-	3,022,878	3,022,878
Uinta	26,206,606	67,905,138	-	-	-	557,571	94,669,315
Washakie	26,453,427	1,802,352	-	-	-	2,262,063	30,517,842
Weston	34,402,839	2,932,269	-	-	-	1,283,199	38,618,308
<b>Totals</b>	<b>6,346,824,447</b>	<b>4,103,086,359</b>	<b>2,213,422,928</b>	<b>11,298,369</b>	<b>539,519,782</b>	<b>125,733,442</b>	<b>13,339,885,327</b>



<b>FY 2026</b>	<b>Oil</b>	<b>Natural Gas</b>	<b>Coal</b>	<b>Underground Coal</b>	<b>Trona</b>	<b>All Other Minerals</b>	<b>Total</b>
Albany	1,103,930	-	-	-	-	10,253,034	11,356,964
Big Horn	70,621,424	1,984,274	-	-	-	30,521,537	103,127,236
Campbell	1,299,490,824	250,390,979	1,868,452,384	-	-	6,269,928	3,424,604,115
Carbon	88,028,520	153,122,415	-	-	-	1,763,564	242,914,499
Converse	1,999,155,297	252,031,471	3,590,502	-	-	4,399,521	2,259,176,791
Crook	50,476,241	40,084	-	-	-	38,791,227	89,307,552
Fremont	148,888,259	115,757,794	-	-	-	1,172,929	265,818,982
Goshen	1,241,802	9,235	-	-	-	558,435	1,809,472
Hot Springs	102,463,624	-	-	-	-	2,580,737	105,044,361
Johnson	64,246,152	74,196,885	-	-	-	4,254,454	142,697,492
Laramie	734,552,437	35,074,762	-	-	-	8,302,749	777,929,948
Lincoln	16,251,575	114,529,627	100,505,628	-	-	887,252	232,174,083
Natrona	297,748,857	23,803,949	-	-	-	3,889,543	325,442,349
Niobrara	44,632,558	1,919,746	-	-	-	67,501	46,619,805
Park	283,364,463	9,024,932	-	-	-	1,431,154	293,820,549
Platte	-	-	-	-	-	2,584,502	2,584,502
Sheridan	689,578	694,153	-	-	-	721,235	2,104,967
Sublette	297,321,543	1,941,017,533	-	-	-	534,463	2,238,873,539
Sweetwater	335,505,995	429,337,207	108,883,375	11,298,369	551,519,782	2,322,489	1,438,867,218
Teton	-	-	-	-	-	3,092,049	3,092,049
Uinta	24,386,380	59,286,458	-	-	-	570,249	84,243,087
Washakie	24,641,578	1,568,658	-	-	-	2,313,037	28,523,272
Weston	32,050,843	2,559,263	-	-	-	1,311,977	35,922,084
<b>Totals</b>	<b>5,916,861,881</b>	<b>3,466,349,426</b>	<b>2,081,431,889</b>	<b>11,298,369</b>	<b>551,519,782</b>	<b>128,593,567</b>	<b>12,156,054,914</b>