

Fiscal Year 2025

Revenue Estimating Manual

Wyoming County Commissioners Association
Jerimiah Rieman, Executive Director



Table of Contents

3 Introduction

Part One: Federal Revenue Sources

5 Payments in Lieu of Taxes

6 Secure Rural Schools

Part Two: State Revenue Sources

8 State Shared Revenue Sources: Trends

9 Mineral Ad Valorem

11 State Sales and Use Tax Revenue

13 Direct Distribution

14 Severance Tax Revenue

16 Diesel Fuel Tax Revenue

18 Gasoline Tax Revenue

20 County Road Construction and Maintenance Fund

21 Wyoming Lottery Revenue

23 Nicotine Tax Revenue

24 Wind Generation Tax Revenue

25 Wyoming Gaming Commission Revenue

Part Three: Appendices

28 County Statistics

29 Assessed Value and Sales Tax Statistics

30 County-by-County Mineral Ad Valorem Projections by Mineral Resource

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) 2025 – July 1, 2024 through June 30, 2025. 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 2024 and projections for FY 2025.

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.

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.



Wyoming County Commissioners Association

408 West 23rd Street
Cheyenne, WY 82001
(307) 632-5409
wyo-wcca.org

A handwritten signature in blue ink, appearing to read 'Jeremiah Rieman', is written over a horizontal line. The signature is fluid and cursive.

Jeremiah Rieman, Executive Director
Wyoming County Commissioners Association

**** 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. ******

Part I: 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 2022 and 2023. PILT funding is continued at the 2023 rate under Section 101 of the Further Additional Continuing Appropriations and other Extensions Act, 2024 (Public Law 118-35). 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 2024 PILT payments are estimated based on prior year payments and, further, FY 2025 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 2025, it is not certain. Further, considering the evolving nature of the federal budget, funding for PILT is not likely to become permanent soon.

Payments in Lieu of Taxes			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$1,716,873	\$1,757,760	\$1,757,760	\$1,230,432
Big Horn	\$1,301,748	\$1,379,140	\$1,379,140	\$965,398
Campbell	\$645,398	\$967,176	\$967,176	\$677,023
Carbon	\$1,566,471	\$1,601,336	\$1,601,336	\$1,120,935
Converse	\$577,196	\$984,954	\$984,954	\$689,468
Crook	\$836,606	\$874,551	\$874,551	\$612,186
Fremont	\$2,999,917	\$3,080,672	\$3,080,672	\$2,156,470
Goshen	\$80,264	\$86,000	\$86,000	\$60,200
Hot Springs	\$854,356	\$953,068	\$953,068	\$667,148
Johnson	\$1,214,068	\$1,268,050	\$1,268,050	\$887,635
Laramie	\$27,934	\$29,930	\$29,930	\$20,951
Lincoln	\$1,689,280	\$1,754,994	\$1,754,994	\$1,228,496
Natrona	\$3,952,693	\$4,235,298	\$4,235,298	\$2,964,709
Niobrara	\$364,878	\$392,615	\$392,615	\$274,831
Park	\$2,302,877	\$2,420,018	\$2,420,018	\$1,694,013
Platte	\$311,831	\$333,918	\$333,918	\$233,743
Sheridan	\$1,145,656	\$1,190,933	\$1,190,933	\$833,653
Sublette	\$1,019,082	\$1,091,908	\$1,091,908	\$764,336
Sweetwater	\$3,672,858	\$3,824,309	\$3,824,309	\$2,677,016
Teton	\$2,131,295	\$2,312,523	\$2,312,523	\$1,618,766
Uinta	\$1,640,254	\$1,749,281	\$1,749,281	\$1,224,497
Washakie	\$1,276,085	\$1,364,776	\$1,364,776	\$955,343
Weston	\$194,169	\$654,691	\$654,691	\$458,284
Total	\$31,521,789	\$34,307,901	\$34,307,901	\$24,015,531

*FY 2024 estimates are based on prior year payments.

**FY 2025 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 2023 are received by the county in FY 2024. Authorization for the SRS program has lapsed and, unless reauthorized, counties will receive their last SRS payment this spring. FY24 estimates include the annual five percent funding reduction and because reauthorization is NOT guaranteed, FY25 projections are reduced 32 percent.

NOTE: 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.

Secure Rural Schools (SRS) Payments			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$381,881	\$332,054	\$315,451	\$225,797
Big Horn	\$323,506	\$307,578	\$292,199	\$209,153
Campbell	\$0	\$0	\$0	\$0
Carbon	\$321,839	\$293,694	\$279,009	\$199,712
Converse	\$40,788	\$32,945	\$31,298	\$22,403
Crook	\$185,211	\$175,030	\$166,279	\$119,020
Fremont	\$709,613	\$689,195	\$654,735	\$468,653
Goshen	\$0	\$0	\$0	\$0
Hot Springs	\$22,090	\$17,559	\$16,681	\$11,940
Johnson	\$196,541	\$185,294	\$176,029	\$126,000
Laramie	\$0	\$0	\$0	\$0
Lincoln	\$625,365	\$420,758	\$399,720	\$286,115
Natrona	\$2,443	\$2,556	\$2,428	\$1,738
Niobrara	\$0	\$0	\$0	\$0
Park	\$803,187	\$727,110	\$690,755	\$494,435
Platte	\$844	\$893	\$848	\$607
Sheridan	\$198,859	\$199,440	\$189,468	\$135,619
Sublette	\$673,800	\$511,128	\$485,572	\$347,567
Sweetwater	\$62,668	\$62,006	\$58,906	\$42,164
Teton	\$391,452	\$394,210	\$374,500	\$268,063
Uinta	\$41,834	\$43,337	\$41,170	\$29,469
Washakie	\$23,554	\$21,100	\$20,045	\$14,348
Weston	\$6,839	\$6,462	\$6,139	\$4,394
Total	\$5,012,314	\$4,422,349	\$4,201,232	\$3,007,197

*FY 2024 estimates are based on prior year payments discounted five percent.

**FY 2024 projections assume reauthorization of SRS discounted 32 percent.

Part II: 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 2021 through FY 2023, an estimate for FY 2024 and projection for FY 2025. This data is aggregated across all counties and should be used for trend purposes only.

Major Revenue Sources - County Share

Source	FY 2021	FY 2022	FY 2023	Estimated FY 2024	Projected FY 2025
Property Tax (12 mills)	\$193,577,432	\$271,233,649	\$363,077,710	\$385,326,036	Not Projected
Sales and Use Tax	\$76,941,959	\$87,833,248	\$97,810,495	\$117,027,181	\$98,685,965
Direct Distribution	\$18,462,500	\$18,462,500	\$21,100,001	\$30,331,250	\$25,715,625
Severance Tax*	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000
Gas and Diesel Tax**	\$39,872,916	\$43,793,302	\$40,810,155	\$41,980,337	\$41,856,678

*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 were 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 2023. 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 2023 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.

Mineral Ad Valorem Projections

County	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027
Albany	\$12,271,872	\$13,618,663	\$14,535,104	\$16,779,032
Big Horn	\$103,508,184	\$113,452,558	\$110,620,888	\$111,417,654
Campbell	\$3,883,347,625	\$3,828,261,922	\$3,506,477,130	\$3,249,351,099
Carbon	\$191,739,798	\$203,444,276	\$193,186,667	\$183,990,324
Converse	\$2,464,200,543	\$2,677,892,817	\$2,509,855,974	\$2,353,178,797
Crook	\$97,670,435	\$107,438,422	\$107,255,105	\$112,296,397
Fremont	\$252,785,269	\$270,505,036	\$255,620,840	\$242,006,189
Goshen	\$3,732,549	\$4,088,587	\$3,948,167	\$3,912,018
Hot Springs	\$108,411,277	\$118,367,442	\$111,165,563	\$104,765,502
Johnson	\$127,160,152	\$136,184,280	\$129,254,216	\$123,374,327
Laramie	\$719,997,191	\$784,507,350	\$735,605,383	\$690,758,038
Lincoln	\$216,511,440	\$209,141,166	\$190,059,198	\$178,224,765
Natrona	\$333,574,489	\$363,239,948	\$340,827,221	\$320,380,367
Niobrara	\$41,739,399	\$45,487,401	\$42,581,368	\$39,865,514
Park	\$300,966,846	\$328,134,734	\$307,215,797	\$287,740,631
Platte	\$2,666,424	\$2,963,639	\$3,198,892	\$3,748,382
Sheridan	\$1,926,523	\$2,089,209	\$2,098,149	\$2,208,305
Sublette	\$2,313,434,212	\$1,999,142,835	\$1,583,339,743	\$1,514,397,486
Sweetwater	\$1,408,214,949	\$1,339,593,493	\$1,297,445,747	\$1,261,225,372
Teton	\$3,606,126	\$4,008,086	\$4,326,247	\$5,069,389
Uinta	\$68,813,430	\$72,595,834	\$69,134,453	\$66,058,398
Washakie	\$28,571,857	\$31,184,786	\$29,641,519	\$28,543,777
Weston	\$35,289,757	\$38,446,932	\$36,223,346	\$34,313,111
Total	\$12,720,140,348	\$12,693,789,416	\$11,583,616,717	\$10,933,604,872

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 2024, 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 2024. The CREG forecasts sales and use tax to the general fund by fiscal year. Using prior year sales tax receipts (FY 2023), each county's proportional share of prior year sales tax revenue is applied to the CREG FY 2024 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.

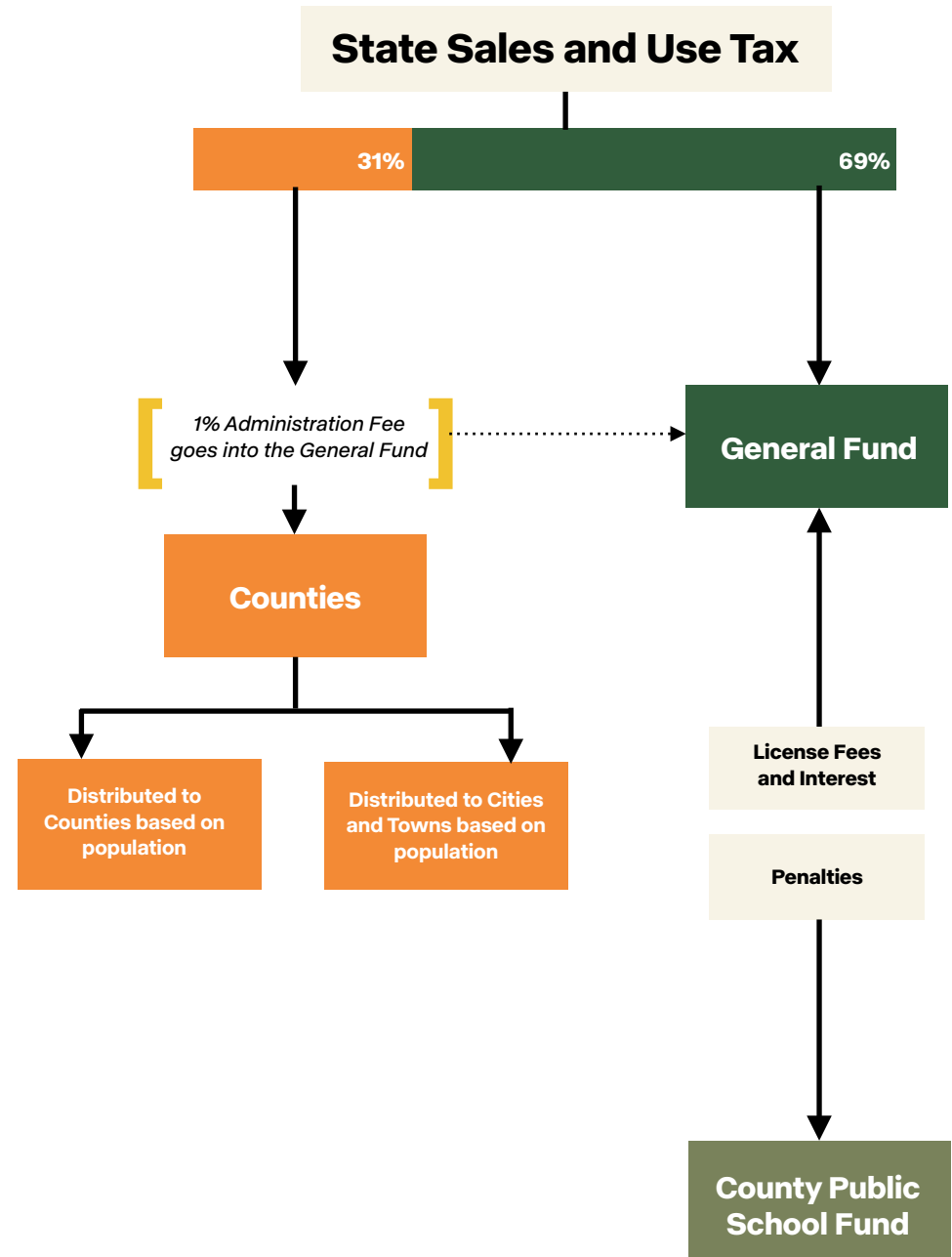
NOTE: The estimates and projections in this report are based on sales and use tax revenue forecasts using historical trend data and a variety of assumptions. They are not a guarantee of funding. Please be cautious and consult local data when projecting revenue.

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%.



Sales and Use Tax Revenues			Estimated	Projected
County	FY 2022	FY 2023	FY 2024	FY 2025*
Albany	\$1,773,203	\$2,241,664	\$4,069,386	\$2,315,153
Big Horn	\$1,248,138	\$1,369,051	\$1,451,817	\$1,338,785
Campbell	\$10,053,885	\$11,759,497	\$11,917,590	\$12,167,239
Carbon	\$1,059,440	\$1,575,104	\$2,858,203	\$1,508,754
Converse	\$4,916,743	\$6,838,283	\$8,022,933	\$6,897,738
Crook	\$1,359,221	\$1,693,116	\$2,097,977	\$1,642,133
Fremont	\$5,198,366	\$5,584,684	\$6,383,824	\$5,474,004
Goshen	\$1,308,083	\$1,460,772	\$1,547,920	\$1,458,559
Hot Springs	\$512,801	\$612,278	\$529,784	\$615,441
Johnson	\$1,499,784	\$1,689,620	\$1,994,894	\$1,673,459
Laramie	\$13,730,180	\$14,789,850	\$17,574,325	\$15,137,019
Lincoln	\$3,800,690	\$4,408,714	\$5,684,489	\$4,281,601
Natrona	\$5,053,688	\$5,443,342	\$7,012,496	\$5,395,777
Niobrara	\$247,353	\$307,343	\$474,731	\$306,765
Park	\$5,260,213	\$5,581,739	\$5,953,779	\$5,693,593
Platte	\$1,541,825	\$1,652,445	\$2,047,737	\$1,683,774
Sheridan	\$3,669,439	\$3,854,309	\$4,632,286	\$3,927,341
Sublette	\$3,365,708	\$4,155,555	\$4,292,068	\$4,129,676
Sweetwater	\$3,631,624	\$3,994,983	\$5,368,400	\$4,022,037
Teton	\$15,539,352	\$15,300,959	\$18,478,463	\$15,497,061
Uinta	\$1,616,429	\$1,817,893	\$2,686,836	\$1,839,177
Washakie	\$827,668	\$970,066	\$1,077,364	\$969,393
Weston	\$619,416	\$709,227	\$869,880	\$711,488
TOTAL	\$87,833,248	\$97,810,495	\$117,027,181	\$98,685,965

*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 2024 and calculated using FY 2023 percentages to project FY 2025 totals. At best, this is an imperfect guess, particularly in counties with volatile sales tax revenue.

Direct Distribution

For the 2025-2026 biennium, the Wyoming Legislature appropriated \$146.25 million from the General Fund to local governments through the traditional Madden formula. This roughly matches distributions during the previous biennium. Direct Distribution funds are available for general government operations except for salary adjustments, additional personnel, or increased personnel benefits. The actual county distribution changes 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.

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.

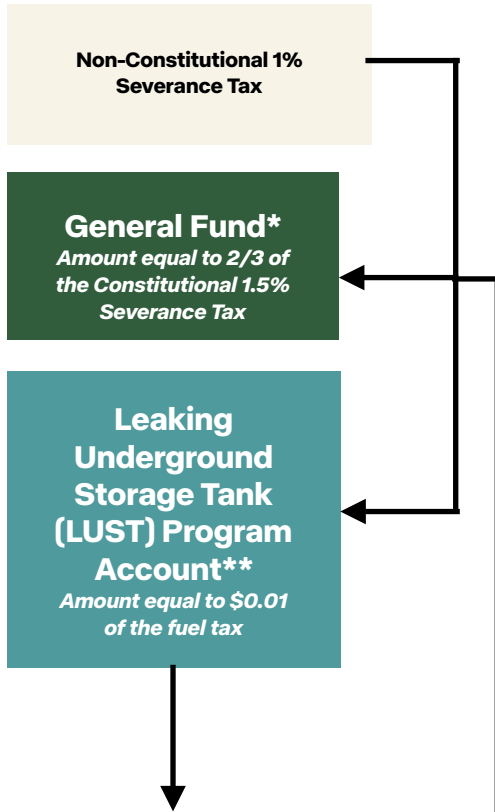
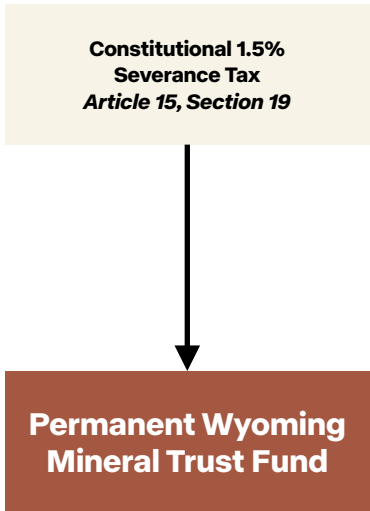
If you have any questions, please call the Office of State Lands and Investments (OSLI) at (307) 777-7331 or visit <http://lands.state.wy.us/>. All the information related to county funding is contained under the Grants and Loans tab. Beth Blackwell (307) 777-6373; elizabeth.blackwell@wyo.gov is an extremely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

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.

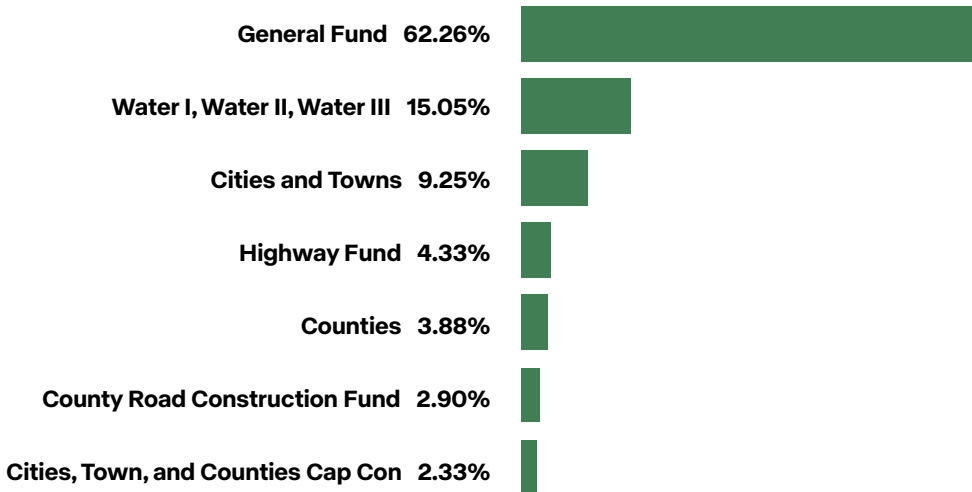
County Direct Distribution

County	Estimated			
	FY 2022	FY 2023	FY 2024	FY 2025*
Albany	\$1,768,753	\$1,672,118	\$3,030,471	\$2,706,210
Big Horn	\$777,614	\$1,031,624	\$1,212,827	\$873,027
Campbell	\$328,975	\$442,214	\$640,617	\$538,420
Carbon	\$395,876	\$341,861	\$673,449	\$541,774
Converse	\$76,169	\$105,211	\$157,065	\$107,543
Crook	\$549,724	\$607,328	\$647,148	\$411,088
Fremont	\$1,326,530	\$1,349,790	\$1,950,203	\$1,683,874
Goshen	\$1,006,217	\$875,980	\$1,232,242	\$986,706
Hot Springs	\$713,899	\$1,105,318	\$1,035,780	\$655,497
Johnson	\$278,178	\$540,044	\$466,543	\$360,605
Laramie	\$1,770,775	\$2,279,652	\$3,670,939	\$3,335,393
Lincoln	\$353,845	\$384,556	\$622,013	\$538,467
Natrona	\$2,276,027	\$2,741,027	\$4,532,963	\$4,107,218
Niobrara	\$684,556	\$903,382	\$926,957	\$701,084
Park	\$667,155	\$789,026	\$1,180,964	\$1,020,937
Platte	\$639,765	\$736,755	\$957,856	\$812,660
Sheridan	\$1,061,725	\$1,080,647	\$1,816,206	\$1,638,081
Sublette	\$62,298	\$75,432	\$102,897	\$76,235
Sweetwater	\$643,497	\$717,905	\$1,150,537	\$1,036,431
Teton	\$150,340	\$153,776	\$227,267	\$198,704
Uinta	\$930,910	\$930,275	\$1,443,724	\$1,260,962
Washakie	\$1,074,200	\$1,199,940	\$1,439,928	\$1,164,270
Weston	\$925,471	\$1,036,140	\$1,212,654	\$960,439
TOTAL	\$18,462,500	\$21,100,001	\$30,331,250	\$25,715,625

*FY 2025 payments were estimated by the LSO.



Distribution of all "Other Non-Constitutional" severance tax up to \$155 million



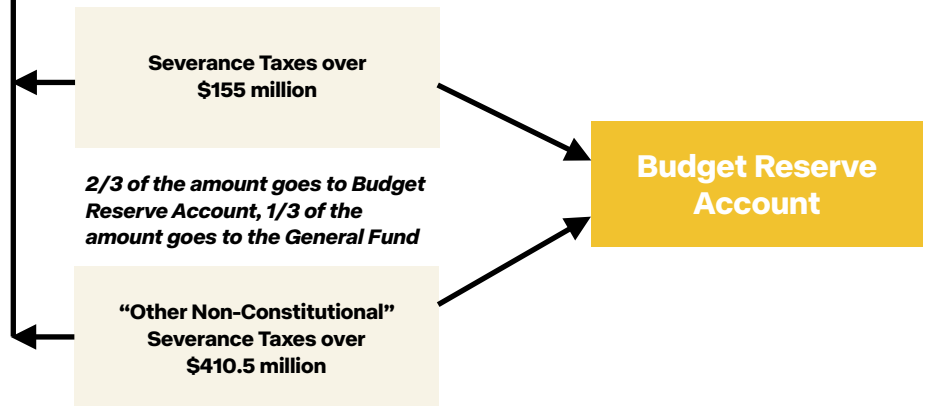
Severance Tax Revenue

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.

Severance Tax			Estimated	Projected
County	FY 2022	FY 2023	FY 2024	FY 2025
Albany	\$360,664	\$365,377	\$373,367	\$366,470
Big Horn	\$129,350	\$126,201	\$152,143	\$135,898
Campbell	\$446,971	\$439,973	\$440,080	\$442,341
Carbon	\$159,195	\$160,449	\$148,769	\$156,138
Converse	\$150,772	\$151,031	\$131,169	\$144,324
Crook	\$111,494	\$113,773	\$107,998	\$111,088
Fremont	\$375,802	\$376,116	\$379,446	\$377,121
Goshen	\$148,794	\$150,707	\$159,545	\$153,015
Hot Springs	\$123,331	\$125,488	\$101,092	\$116,637
Johnson	\$120,971	\$125,591	\$106,084	\$117,549
Laramie	\$946,048	\$946,330	\$941,604	\$944,661
Lincoln	\$198,668	\$203,466	\$203,575	\$201,903
Natrona	\$753,813	\$747,820	\$748,090	\$749,908
Niobrara	\$88,582	\$64,248	\$99,279	\$84,036
Park	\$291,125	\$294,874	\$295,756	\$293,918
Platte	\$122,931	\$126,864	\$131,379	\$127,058
Sheridan	\$300,966	\$306,826	\$316,348	\$308,047
Sublette	\$114,480	\$116,724	\$84,774	\$105,326
Sweetwater	\$403,077	\$396,222	\$388,993	\$396,097
Teton	\$237,148	\$239,655	\$219,859	\$232,221
Uinta	\$203,999	\$205,700	\$216,833	\$208,844
Washakie	\$111,133	\$114,124	\$141,827	\$122,361
Weston	\$114,685	\$116,440	\$125,989	\$119,038
Total	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,000

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.

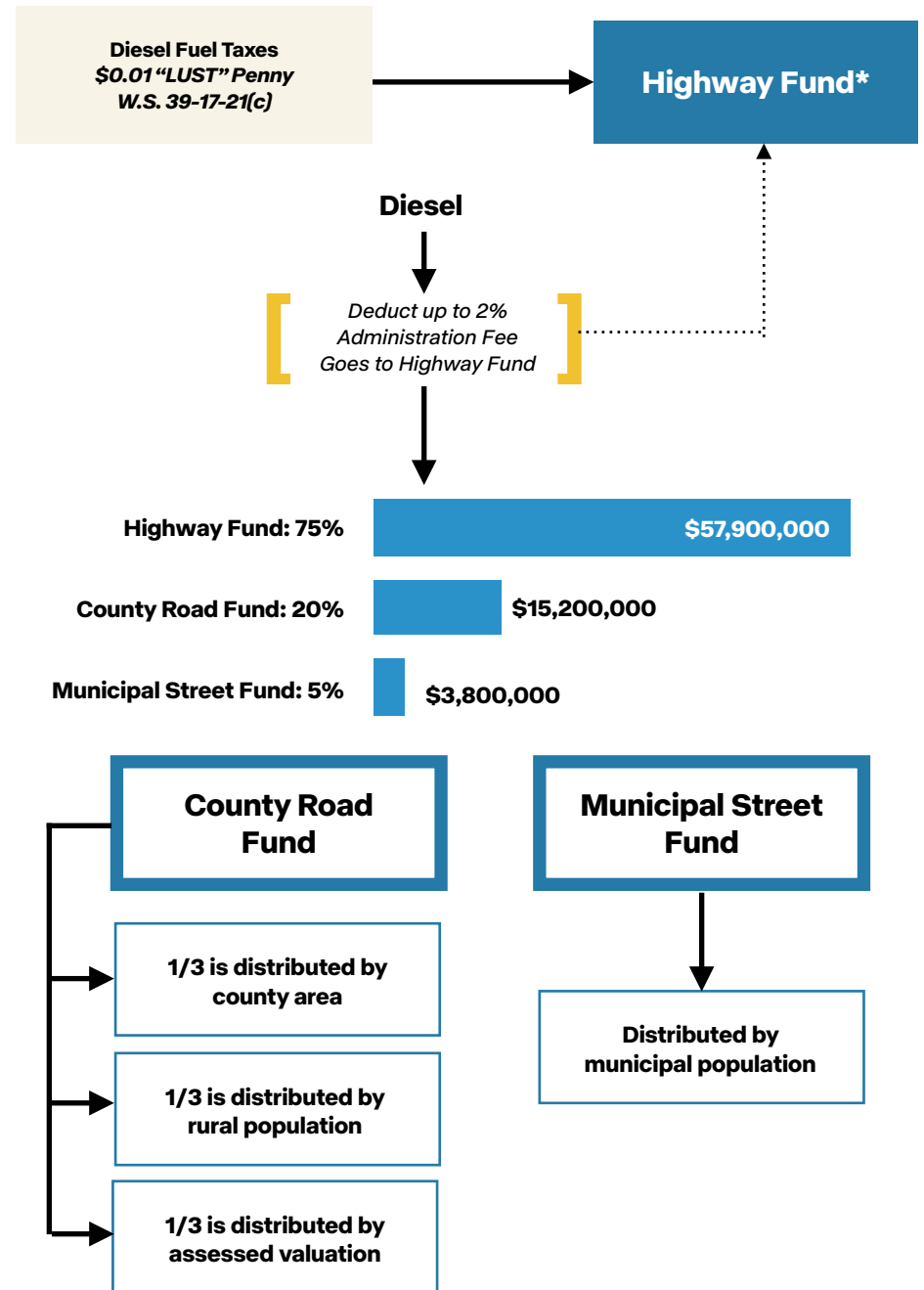
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction reconstruction, maintenance and repair of public highways, county roads, bridges, and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic 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

Diesel Tax

County	Estimated			Projected
	FY 2022	FY 2023	FY 2024*	FY 2025
Albany	\$529,937	\$531,912	\$532,666	\$491,941
Big Horn	\$440,313	\$433,370	\$441,399	\$424,252
Campbell	\$1,639,498	\$1,528,392	\$1,558,535	\$1,492,081
Carbon	\$750,084	\$735,253	\$748,928	\$714,251
Converse	\$882,182	\$853,431	\$912,623	\$1,066,394
Crook	\$414,035	\$411,643	\$417,434	\$400,200
Fremont	\$1,270,301	\$1,233,561	\$1,268,630	\$1,233,000
Goshen	\$363,132	\$358,010	\$361,023	\$339,066
Hot Springs	\$198,322	\$193,143	\$199,109	\$195,990
Johnson	\$423,314	\$408,419	\$420,418	\$419,393
Laramie	\$1,611,643	\$1,625,261	\$1,649,451	\$1,536,876
Lincoln	\$776,195	\$778,752	\$791,018	\$750,941
Natrona	\$939,572	\$920,315	\$928,735	\$864,126
Niobrara	\$207,385	\$204,707	\$208,091	\$196,626
Park	\$919,976	\$912,060	\$935,542	\$904,827
Platte	\$313,010	\$309,594	\$311,285	\$288,841
Sheridan	\$599,268	\$604,439	\$611,128	\$574,812
Sublette	\$990,436	\$897,743	\$955,513	\$1,116,260
Sweetwater	\$1,376,550	\$1,317,389	\$1,327,616	\$1,236,392
Teton	\$1,166,714	\$1,216,562	\$1,249,441	\$1,200,908
Uinta	\$389,838	\$379,984	\$388,726	\$372,543
Washakie	\$243,428	\$238,815	\$242,608	\$230,055
Weston	\$272,389	\$266,542	\$270,886	\$256,946
Total	\$16,717,523	\$16,359,298	\$16,730,806	\$16,306,721

*FY 2024 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.

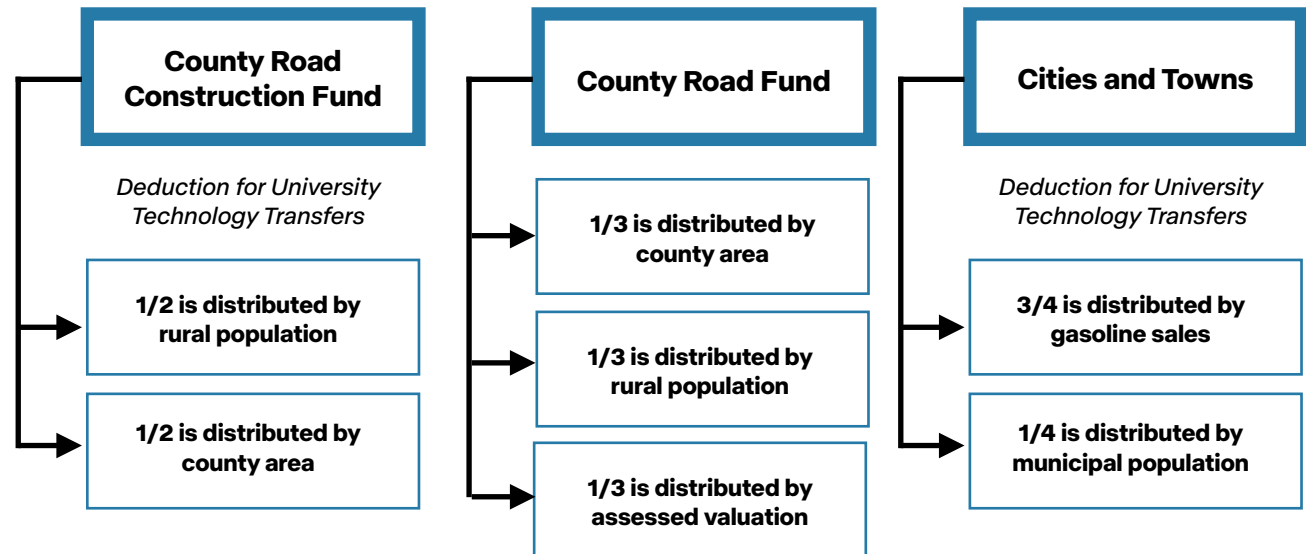
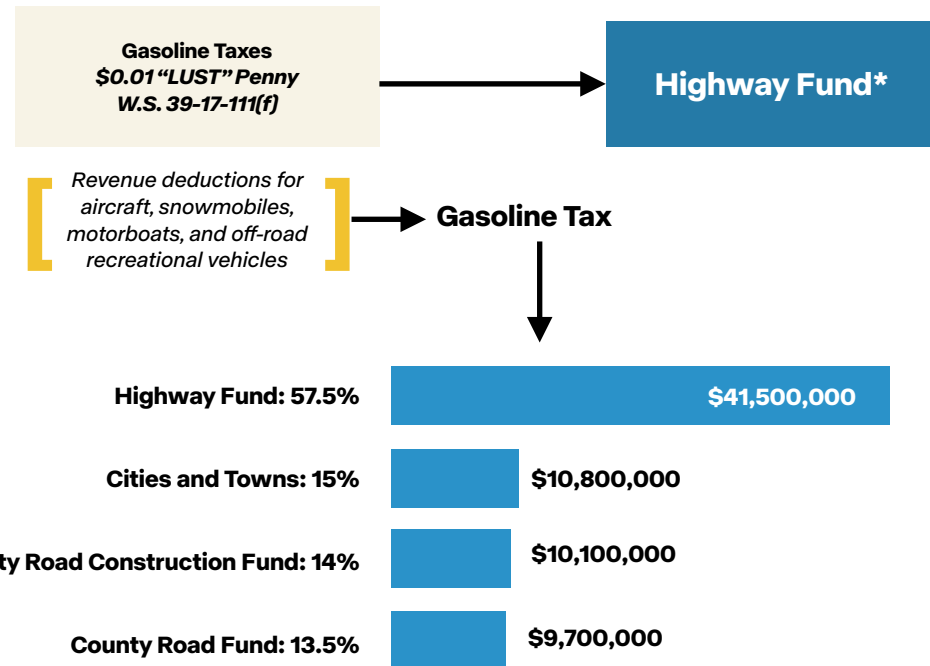
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic 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

Gasoline Tax

County	Estimated			Projected
	FY 2022	FY 2023	FY 2024*	FY 2025
Albany	\$327,410	\$320,491	\$329,276	\$311,819
Big Horn	\$272,644	\$261,117	\$272,427	\$268,914
Campbell	\$1,021,204	\$920,897	\$961,809	\$945,763
Carbon	\$464,668	\$443,009	\$462,229	\$452,731
Converse	\$547,299	\$514,215	\$560,786	\$675,940
Crook	\$256,081	\$248,026	\$257,741	\$253,669
Fremont	\$787,757	\$743,254	\$782,289	\$781,543
Goshen	\$224,811	\$215,711	\$223,027	\$214,919
Hot Springs	\$122,947	\$116,374	\$122,752	\$124,230
Johnson	\$262,699	\$246,083	\$259,225	\$265,834
Laramie	\$995,182	\$979,263	\$1,018,364	\$974,157
Lincoln	\$479,580	\$469,219	\$488,332	\$475,988
Natrona	\$582,101	\$554,514	\$573,699	\$547,731
Niobrara	\$128,372	\$123,342	\$128,455	\$124,633
Park	\$569,189	\$549,541	\$577,032	\$573,529
Platte	\$193,710	\$186,539	\$192,353	\$183,083
Sheridan	\$370,038	\$364,190	\$377,440	\$364,347
Sublette	\$618,724	\$540,914	\$587,386	\$707,547
Sweetwater	\$855,011	\$793,762	\$820,202	\$783,693
Teton	\$717,618	\$733,011	\$770,553	\$761,202
Uinta	\$241,651	\$228,950	\$239,821	\$236,139
Washakie	\$150,787	\$143,892	\$149,772	\$145,822
Weston	\$168,774	\$160,599	\$167,222	\$162,866
Total	\$10,358,256	\$9,856,913	\$10,322,194	\$10,336,099

*FY 2024 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.

County Road Construction and Maintenance Fund			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$572,780	\$563,326	\$577,090	\$586,271
Big Horn	\$557,712	\$543,820	\$551,769	\$560,263
Campbell	\$823,272	\$764,307	\$782,591	\$795,702
Carbon	\$725,949	\$693,221	\$711,153	\$725,148
Converse	\$471,045	\$450,112	\$458,884	\$467,638
Crook	\$519,212	\$512,275	\$516,059	\$523,896
Fremont	\$1,289,024	\$1,224,806	\$1,257,197	\$1,281,412
Goshen	\$515,909	\$508,926	\$521,113	\$527,612
Hot Springs	\$380,693	\$345,982	\$335,724	\$339,621
Johnson	\$493,428	\$467,656	\$465,919	\$474,082
Laramie	\$1,408,162	\$1,413,663	\$1,447,090	\$1,468,959
Lincoln	\$655,070	\$645,211	\$662,180	\$674,828
Natrona	\$884,768	\$859,780	\$878,027	\$891,551
Niobrara	\$404,135	\$400,392	\$419,917	\$424,237
Park	\$877,390	\$853,799	\$875,095	\$891,981
Platte	\$427,480	\$432,316	\$450,876	\$456,513
Sheridan	\$614,635	\$605,630	\$620,004	\$629,885
Sublette	\$543,187	\$501,628	\$513,002	\$562,788
Sweetwater	\$1,008,225	\$955,349	\$978,348	\$997,217
Teton	\$615,466	\$604,171	\$621,127	\$633,661
Uinta	\$441,987	\$422,264	\$429,636	\$436,030
Washakie	\$404,136	\$397,615	\$413,079	\$417,841
Weston	\$436,245	\$427,696	\$441,457	\$446,722
Total	\$15,069,908	\$14,593,944	\$14,927,337	\$15,213,858

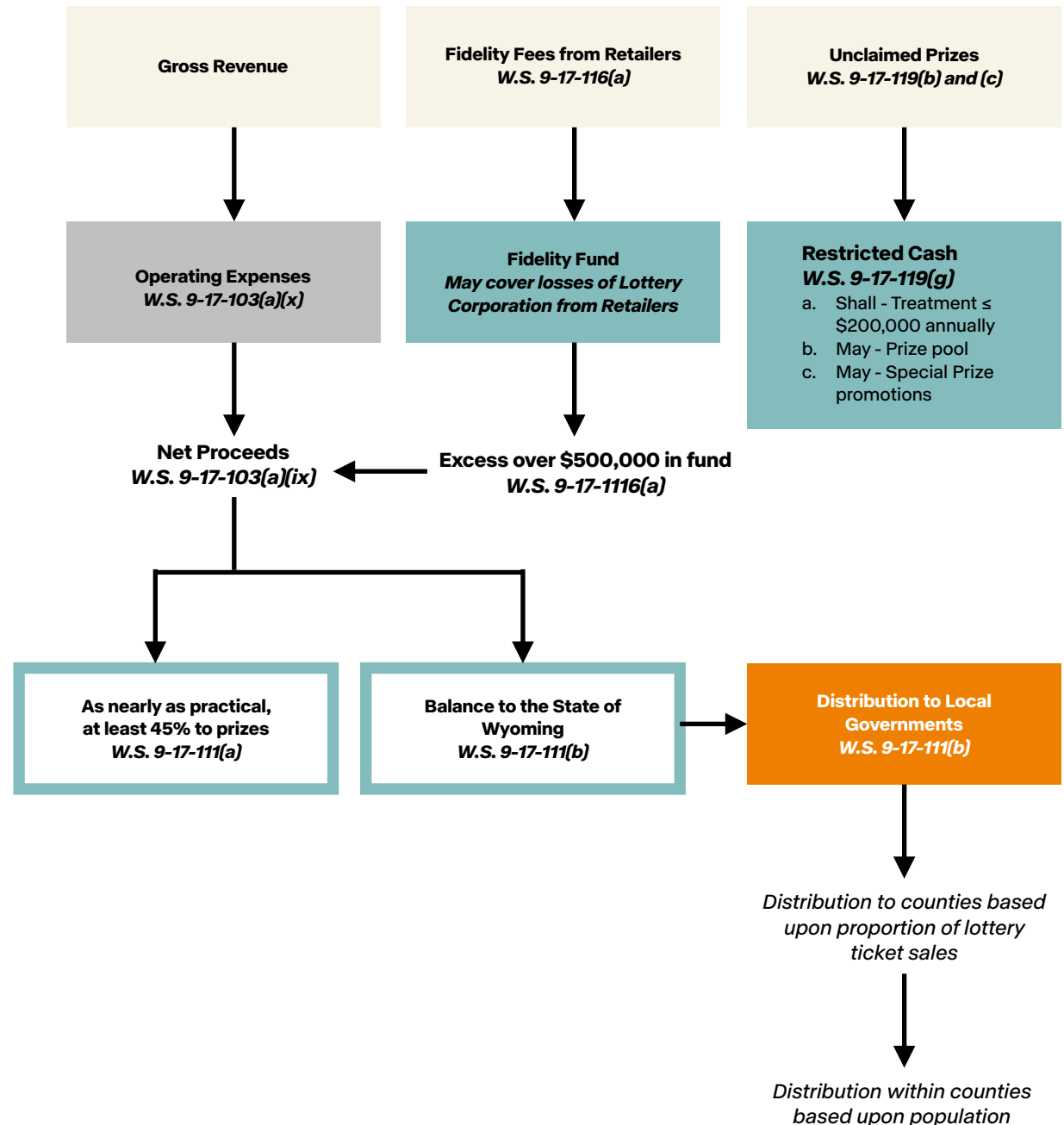
Wyoming Lottery Revenue

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 2024 revenue estimates reflect an average of WyoLotto transfers to date forecast through the end of the fiscal year. For FY 2025, 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.



Wyoming Lottery			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$15,075	\$27,087	\$26,881	\$28,410
Big Horn	\$10,832	\$17,969	\$17,536	\$18,534
Campbell	\$60,457	\$107,962	\$99,044	\$104,680
Carbon	\$14,442	\$27,291	\$25,787	\$27,254
Converse	\$30,556	\$54,358	\$46,522	\$49,170
Crook	\$19,400	\$31,946	\$38,766	\$40,971
Fremont	\$61,101	\$104,172	\$98,976	\$104,608
Goshen	\$24,555	\$50,433	\$43,592	\$46,072
Hot Springs	\$6,165	\$18,410	\$32,429	\$34,274
Johnson	\$18,251	\$31,567	\$33,651	\$35,566
Laramie	\$160,986	\$308,589	\$320,607	\$338,850
Lincoln	\$47,690	\$82,020	\$99,457	\$105,116
Natrona	\$56,579	\$93,642	\$81,559	\$86,199
Niobrara	\$3,802	\$6,692	\$7,053	\$7,454
Park	\$46,232	\$83,904	\$95,963	\$101,423
Platte	\$19,312	\$33,222	\$38,304	\$40,483
Sheridan	\$46,787	\$76,354	\$82,100	\$86,772
Sublette	\$24,233	\$38,764	\$38,856	\$41,067
Sweetwater	\$47,883	\$95,056	\$85,516	\$90,382
Teton	\$35,464	\$71,595	\$73,042	\$77,198
Uinta	\$206,982	\$391,040	\$458,597	\$484,691
Washakie	\$8,087	\$16,262	\$20,397	\$21,558
Weston	\$11,986	\$22,527	\$22,453	\$23,731
Total	\$976,857	\$1,790,862	\$1,887,088	\$1,994,463

*FY24 revenue estimates reflect an average of WyoLotto transfers to date forecast through the end of the fiscal year.

**FY25 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.

Nicotine Tax			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$1,331	\$1,112	\$1,027	\$1,156
Big Horn	\$38	\$92	\$22	\$51
Campbell	\$30,296	\$30,301	\$23,282	\$27,960
Carbon	\$15,450	\$12,543	\$12,871	\$13,621
Converse	\$3,886	\$4,205	\$3,792	\$3,961
Crook	\$23,231	\$17,349	\$15,289	\$18,623
Fremont	\$10,216	\$9,842	\$10,007	\$10,022
Goshen	\$1,351	\$1,091	\$1,028	\$1,157
Hot Springs	\$2,912	\$536	\$2,515	\$1,988
Johnson	\$3,630	\$3,781	\$2,676	\$3,362
Laramie	\$89,863	\$78,207	\$77,479	\$81,850
Lincoln	\$5,387	\$2,138	\$1,440	\$2,989
Natrona	\$25,887	\$22,828	\$21,343	\$23,352
Niobrara	\$0	\$0	\$0	\$0
Park	\$3,081	\$2,511	\$3,445	\$3,012
Platte	\$820	\$818	\$836	\$825
Sheridan	\$3,487	\$2,964	\$3,203	\$3,218
Sublette	\$4,497	\$4,753	\$5,353	\$4,868
Sweetwater	\$15,618	\$13,341	\$13,582	\$14,180
Teton	\$15,231	\$13,784	\$15,384	\$14,800
Uinta	\$10,892	\$8,821	\$8,974	\$9,563
Washakie	\$0	\$0	\$0	\$0
Weston	\$1,012	\$1,156	\$1,355	\$1,174
Total	\$268,117	\$232,173	\$224,904	\$241,731

*FY24 estimates include nine months of actual data and an estimate of average taxes for the remainder.

**FY25 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.

Wind Generation Tax				Projected
County	FY 2022	FY 2023	FY 2024	FY 2025*
Albany	\$342,249	\$426,746	\$193,035	\$320,677
Carbon	\$651,642	\$578,583	\$903,024	\$711,083
Converse	\$1,236,797	\$1,253,503	\$1,110,497	\$1,200,265
Laramie	\$68,217	\$44,759	\$288,675	\$133,884
Natrona	\$28,549	\$27,213	\$12,720	\$22,828
Uinta	\$234,236	\$243,255	\$133,011	\$203,500
Total	\$2,561,690	\$2,574,059	\$2,640,962	\$2,592,237

*Because wind generation taxes are calculated based on previous year production data, FY25 amounts will not be known until February of 2025. This manual projects FY25 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.

Wyoming Historic Horse Racing Revenue			Estimated	Projected
County	FY 2022	FY 2023	FY 2024*	FY 2025**
Albany	\$159,111	\$182,007	\$211,672	\$184,263
Campbell	\$663,247	\$1,151,415	\$1,294,505	\$1,036,389
Carbon	\$10,230	\$151,288	\$182,638	\$114,719
Converse	\$0	\$16,005	\$201,901	\$72,635
Fremont	\$0	\$10,417	\$67,930	\$26,116
Hot Springs	\$0	\$0	\$33,390	\$11,130
Laramie	\$1,422,856	\$2,039,381	\$2,472,085	\$1,978,107
Natrona	\$1,657,686	\$2,010,418	\$2,319,442	\$1,995,849
Sheridan	\$406,624	\$521,462	\$623,281	\$517,122
Sweetwater	\$859,087	\$1,102,441	\$1,340,255	\$1,100,594
Uinta	\$296,586	\$373,009	\$492,883	\$387,493
Total	\$5,475,429	\$7,557,843	\$9,239,981	\$7,424,418

*FY24 estimates include actual data from the first two quarters of FY24, doubled.

**FY25 projections are based on a conservative historical average of pari-mutuel wagering in Wyoming.

Skill-Based Amusement Games			Estimated	Projected
County	FY 2023	FY 2023	FY 2024*	FY2025**
Albany	\$24,807	\$25,312	\$40,669	\$30,263
Big Horn	\$71,537	\$62,983	\$70,560	\$68,360
Campbell	\$132,370	\$124,829	\$133,897	\$130,365
Carbon	\$77,240	\$54,082	\$72,455	\$67,926
Converse	\$106,061	\$97,397	\$92,658	\$98,705
Crook	\$34,919	\$37,605	\$47,215	\$39,913
Fremont	\$29,187	\$27,711	\$39,945	\$32,281
Goshen	\$23,025	\$30,460	\$43,099	\$32,194
Hot Springs	\$7,442	\$7,789	\$10,919	\$8,717
Johnson	\$24,079	\$20,155	\$30,268	\$24,834
Laramie	\$166,751	\$159,999	\$191,853	\$172,868
Lincoln	\$26,272	\$25,490	\$37,864	\$29,875
Natrona	\$144,469	\$127,076	\$142,244	\$137,930
Niobrara	\$21,236	\$15,685	\$21,781	\$19,567
Park	\$25,725	\$46,430	\$96,986	\$56,380
Platte	\$57,269	\$53,476	\$54,138	\$54,961
Sheridan	\$59,504	\$59,904	\$63,870	\$61,092
Sublette	\$23,893	\$23,163	\$31,195	\$26,083
Sweetwater	\$99,014	\$125,230	\$140,484	\$121,576
Teton	\$26	\$117	\$10,861	\$3,668
Uinta	\$35,456	\$36,789	\$54,238	\$42,161
Washakie	\$23,080	\$22,544	\$35,032	\$26,885
Weston	\$35,243	\$46,404	\$62,651	\$48,099
Total	\$1,248,603	\$1,230,628	\$1,524,884	\$1,334,705

*FY24 revenue estimates reflect WyoLotto transfers through December 31, 2023 doubled.

**FY25 projections are based on an average of skill-based amusement game revenue.

Part III: Appendices

Appendix A: County Statistics

County	2022 Census Population	Population Percent	% Rural Population is of County Population	County Rural	County Rural %	County Rural & Municipal <1400	Rural & <1400 Percent	Miles of County Roads Paved	% of County Roads Paved	Square Miles	% Total Area
Albany	38,031	6.5415%	15.20%	5,781	3.18%	5,996	2.86%	577	7.38%	4,309	4.41%
Big Horn	11,855	2.0391%	37.29%	4,421	2.43%	7,844	3.75%	563	17.41%	3,159	3.23%
Campbell	47,058	8.0942%	25.83%	12,154	6.68%	12,154	5.81%	1,020	16.42%	4,807	4.91%
Carbon	14,452	2.5013%	14.86%	2,161	1.19%	4,598	2.20%	945	5.41%	7,964	8.14%
Converse	13,786	2.3713%	32.67%	4,504	2.48%	4,931	2.36%	614	13.63%	4,265	4.36%
Crook	7,448	1.2811%	60.97%	4,541	2.50%	7,448	3.56%	667	4.20%	2,865	2.93%
Fremont	39,472	6.7894%	48.21%	19,028	10.46%	21,115	10.09%	957	21.52%	9,266	9.47%
Goshen	12,562	2.1607%	42.19%	5,300	2.91%	6,422	3.07%	1,022	11.00%	2,232	2.28%
Hot Springs	4,588	0.7892%	34.48%	1,582	0.87%	1,886	0.90%	233	31.79%	2,006	2.05%
Johnson	8,730	1.5016%	44.18%	3,857	2.12%	4,129	1.97%	564	13.35%	4,175	4.27%
Laramie	100,723	17.3248%	34.19%	34,433	18.93%	36,113	17.25%	1,273	18.53%	2,688	2.75%
Lincoln	20,660	3.5536%	51.96%	10,735	5.90%	13,935	6.66%	300	58.28%	4,095	4.19%
Natrona	79,601	13.6917%	13.11%	10,439	5.74%	10,876	5.20%	780	17.48%	5,376	5.50%
Niobrara	2,380	0.4094%	33.28%	792	0.44%	905	0.43%	571	0.52%	2,628	2.69%
Park	30,518	5.2492%	44.04%	13,440	7.39%	13,777	6.58%	621	41.38%	6,967	7.12%
Platte	8,645	1.4870%	40.16%	3,472	1.91%	5,074	2.42%	650	24.31%	2,111	2.16%
Sheridan	32,096	5.5206%	33.41%	10,724	5.90%	12,861	6.14%	508	4.24%	2,527	2.58%
Sublette	8,763	1.5073%	63.08%	5,528	3.04%	6,766	3.23%	490	14.49%	4,936	5.05%
Sweetwater	41,345	7.1115%	15.12%	6,251	3.44%	6,789	3.24%	1,188	13.22%	10,491	10.73%
Teton	23,287	4.0055%	54.06%	12,589	6.92%	12,589	6.01%	84	76.59%	4,216	4.31%
Uinta	20,712	3.5626%	23.55%	4,878	2.68%	6,690	3.20%	363	11.29%	2,088	2.13%
Washakie	7,719	1.3277%	34.60%	2,671	1.47%	2,925	1.40%	242	18.15%	2,243	2.29%
Weston	6,860	1.1799%	37.67%	2,584	1.42%	3,484	1.66%	650	0.72%	2,400	2.45%
Total	581,381	100.0000%		181,865	100.00%	209,307	100.00%	14,882	15.50%	97,813	100.00%

Appendix B: Assessed Value and Sales Tax Statistics

County	Assessed Value	% of Total Assessed Value	% of Total Inverse 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	\$650,987,735	1.91%	3.23%	\$17,563	0.98%	9.22%	\$41	11.98%
Big Horn	\$303,496,354	0.89%	6.92%	\$26,343	1.48%	6.15%	\$87	5.60%
Campbell	\$5,706,025,264	16.75%	0.37%	\$121,338	6.80%	1.33%	\$218	2.23%
Carbon	\$943,191,702	2.77%	2.23%	\$64,882	3.64%	2.50%	\$98	4.95%
Converse	\$4,384,390,866	12.87%	0.48%	\$318,842	17.87%	0.51%	\$580	0.84%
Crook	\$328,116,073	0.96%	6.40%	\$45,692	2.56%	3.54%	\$168	2.89%
Fremont	\$1,042,789,553	3.06%	2.01%	\$26,579	1.49%	6.09%	\$118	4.11%
Goshen	\$297,634,650	0.87%	7.06%	\$23,815	1.33%	6.80%	\$93	5.24%
Hot Springs	\$217,413,054	0.64%	9.66%	\$47,049	2.64%	3.44%	\$108	4.47%
Johnson	\$510,856,709	1.50%	4.11%	\$60,478	3.39%	2.68%	\$149	3.27%
Laramie	\$2,872,583,597	8.43%	0.73%	\$28,580	1.60%	5.67%	\$111	4.36%
Lincoln	\$1,119,401,668	3.29%	1.88%	\$57,168	3.20%	2.83%	\$140	3.47%
Natrona	\$1,707,287,297	5.01%	1.23%	\$21,353	1.20%	7.58%	\$60	8.11%
Niobrara	\$164,615,078	0.48%	12.76%	\$66,727	3.74%	2.43%	\$183	2.66%
Park	\$1,076,088,231	3.16%	1.95%	\$36,325	2.04%	4.46%	\$153	3.17%
Platte	\$249,258,394	0.73%	8.43%	\$28,967	1.62%	5.59%	\$157	3.10%
Sheridan	\$717,037,377	2.10%	2.93%	\$23,189	1.30%	6.98%	\$94	5.18%
Sublette	\$3,921,724,964	11.51%	0.54%	\$449,327	25.18%	0.36%	\$544	0.89%
Sweetwater	\$2,955,877,564	8.68%	0.71%	\$69,925	3.92%	2.32%	\$87	5.55%
Teton	\$3,988,777,130	11.71%	0.53%	\$170,965	9.58%	0.95%	\$472	1.03%
Uinta	\$526,508,201	1.55%	3.99%	\$25,746	1.44%	6.29%	\$69	6.99%
Washakie	\$181,379,665	0.53%	11.58%	\$23,602	1.32%	6.86%	\$88	5.51%
Weston	\$204,270,329	0.60%	10.28%	\$29,873	1.67%	5.42%	\$110	4.40%
Total	\$34,069,711,455	100.00%	100.00%	\$1,784,325	100.00%	100.00%	\$3,926	100.00

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY24)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,046,182	\$0	\$0	\$0	\$0	\$11,225,691	\$12,271,872
Big Horn	\$74,196,079	\$1,308,223	\$0	\$0	\$0	\$28,003,882	\$103,508,184
Campbell	\$1,385,493,465	\$201,194,447	\$2,292,037,621	\$0	\$0	\$4,622,092	\$3,883,347,625
Carbon	\$81,362,059	\$108,739,640	\$0	\$0	\$0	\$1,638,100	\$191,739,798
Converse	\$2,256,272,075	\$199,964,330	\$3,747,091	\$0	\$0	\$4,487,047	\$2,464,200,543
Crook	\$55,342,236	\$34,738	\$0	\$0	\$0	\$42,293,462	\$97,670,435
Fremont	\$151,297,018	\$100,319,604	\$0	\$0	\$0	\$1,168,647	\$252,785,269
Goshen	\$2,949,723	\$6,946	\$0	\$0	\$0	\$775,881	\$3,732,549
Hot Springs	\$105,492,149	\$0	\$0	\$0	\$0	\$2,929,128	\$108,411,277
Johnson	\$73,174,337	\$49,769,853	\$0	\$0	\$0	\$4,215,962	\$127,160,152
Laramie	\$686,082,703	\$25,811,045	\$0	\$0	\$0	\$8,103,444	\$719,997,191
Lincoln	\$16,148,721	\$91,864,209	\$107,514,753	\$0	\$0	\$983,757	\$216,511,440
Natrona	\$312,684,258	\$16,381,713	\$0	\$0	\$0	\$4,508,518	\$333,574,489
Niobrara	\$40,469,530	\$1,194,375	\$0	\$0	\$0	\$75,495	\$41,739,399
Park	\$293,576,274	\$6,199,350	\$0	\$0	\$0	\$1,191,222	\$300,966,846
Platte	\$0	\$0	\$0	\$0	\$0	\$2,666,424	\$2,666,424
Sheridan	\$557,606	\$552,815	\$0	\$0	\$0	\$816,102	\$1,926,523
Sublette	\$273,529,568	\$2,039,372,021	\$0	\$0	\$0	\$532,624	\$2,313,434,212
Sweetwater	\$315,942,016	\$294,464,049	\$135,901,344	\$0	\$660,016,667	\$1,890,873	\$1,408,214,949
Teton	\$0	\$0	\$0	\$0	\$0	\$3,606,126	\$3,606,126
Uinta	\$21,387,612	\$46,826,060	\$0	\$0	\$0	\$599,758	\$68,813,430
Washakie	\$24,762,566	\$980,089	\$0	\$0	\$0	\$2,829,203	\$28,571,857
Weston	\$32,152,484	\$1,731,967	\$0	\$0	\$0	\$1,405,306	\$35,289,757
Total	\$6,203,918,658	\$3,186,445,472	\$2,539,200,810	\$0	\$660,016,667	\$130,558,741	\$12,720,140,348

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY25)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,141,692	\$0	\$0	\$0	\$0	\$12,476,971	\$13,618,663
Big Horn	\$80,969,724	\$1,357,477	\$0	\$0	\$0	\$31,125,357	\$113,452,558
Campbell	\$1,511,980,474	\$208,769,388	\$2,102,374,762	\$0	\$0	\$5,137,297	\$3,828,261,922
Carbon	\$88,789,913	\$112,833,671	\$0	\$0	\$0	\$1,820,692	\$203,444,276
Converse	\$2,462,255,801	\$207,212,792	\$3,437,024	\$0	\$0	\$4,987,199	\$2,677,892,817
Crook	\$60,394,641	\$36,045	\$0	\$0	\$0	\$47,007,736	\$107,438,422
Fremont	\$165,109,503	\$104,096,623	\$0	\$0	\$0	\$1,298,911	\$270,505,036
Goshen	\$3,219,014	\$7,207	\$0	\$0	\$0	\$862,365	\$4,088,587
Hot Springs	\$115,122,931	\$0	\$0	\$0	\$0	\$3,244,511	\$118,367,442
Johnson	\$79,854,702	\$51,643,680	\$0	\$0	\$0	\$4,685,898	\$136,184,280
Laramie	\$748,717,822	\$26,782,827	\$0	\$0	\$0	\$9,006,701	\$784,507,350
Lincoln	\$17,422,996	\$89,137,197	\$101,509,012	\$0	\$0	\$1,071,961	\$209,141,166
Natrona	\$341,230,403	\$16,998,482	\$0	\$0	\$0	\$5,011,063	\$363,239,948
Niobrara	\$44,164,148	\$1,239,343	\$0	\$0	\$0	\$83,910	\$45,487,401
Park	\$320,377,977	\$6,432,754	\$0	\$0	\$0	\$1,324,003	\$328,134,734
Platte	\$0	\$0	\$0	\$0	\$0	\$2,963,639	\$2,963,639
Sheridan	\$608,512	\$573,629	\$0	\$0	\$0	\$907,069	\$2,089,209
Sublette	\$284,832,379	\$1,713,762,745	\$0	\$0	\$0	\$547,711	\$1,999,142,835
Sweetwater	\$344,785,574	\$305,550,577	\$124,655,701	\$0	\$562,500,000	\$2,101,641	\$1,339,593,493
Teton	\$0	\$0	\$0	\$0	\$0	\$4,008,086	\$4,008,086
Uinta	\$23,340,169	\$48,589,055	\$0	\$0	\$0	\$666,610	\$72,595,834
Washakie	\$27,023,235	\$1,016,989	\$0	\$0	\$0	\$3,144,562	\$31,184,786
Weston	\$35,087,808	\$1,797,175	\$0	\$0	\$0	\$1,561,949	\$38,446,932
Total	\$6,756,429,417	\$2,897,837,658	\$2,331,976,500	\$0	\$562,500,000	\$145,045,841	\$12,693,789,416

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY26)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,067,715	\$0	\$0	\$0	\$0	\$13,467,389	\$14,535,104
Big Horn	\$75,723,265	\$1,301,546	\$0	\$0	\$0	\$33,596,077	\$110,620,888
Campbell	\$1,414,011,213	\$200,167,689	\$1,886,753,134	\$0	\$0	\$5,545,094	\$3,506,477,130
Carbon	\$83,036,742	\$108,184,708	\$0	\$0	\$0	\$1,965,218	\$193,186,667
Converse	\$2,302,713,144	\$198,675,228	\$3,084,520	\$0	\$0	\$5,383,082	\$2,509,855,974
Crook	\$56,481,351	\$34,560	\$0	\$0	\$0	\$50,739,194	\$107,255,105
Fremont	\$154,411,180	\$99,807,642	\$0	\$0	\$0	\$1,402,018	\$255,620,840
Goshen	\$3,010,437	\$6,910	\$0	\$0	\$0	\$930,820	\$3,948,167
Hot Springs	\$107,663,504	\$0	\$0	\$0	\$0	\$3,502,059	\$111,165,563
Johnson	\$74,680,491	\$49,515,862	\$0	\$0	\$0	\$5,057,863	\$129,254,216
Laramie	\$700,204,410	\$25,679,323	\$0	\$0	\$0	\$9,721,649	\$735,605,383
Lincoln	\$16,534,628	\$81,053,485	\$91,310,661	\$0	\$0	\$1,160,423	\$190,059,198
Natrona	\$319,120,269	\$16,298,112	\$0	\$0	\$0	\$5,408,840	\$340,827,221
Niobrara	\$41,302,518	\$1,188,279	\$0	\$0	\$0	\$90,570	\$42,581,368
Park	\$299,618,983	\$6,167,713	\$0	\$0	\$0	\$1,429,102	\$307,215,797
Platte	\$0	\$0	\$0	\$0	\$0	\$3,198,892	\$3,198,892
Sheridan	\$569,083	\$549,994	\$0	\$0	\$0	\$979,072	\$2,098,149
Sublette	\$286,712,612	\$1,296,026,990	\$0	\$0	\$0	\$600,140	\$1,583,339,743
Sweetwater	\$322,445,081	\$292,961,308	\$111,870,889	\$0	\$567,900,000	\$2,268,468	\$1,297,445,747
Teton	\$0	\$0	\$0	\$0	\$0	\$4,326,247	\$4,326,247
Uinta	\$21,827,835	\$46,587,093	\$0	\$0	\$0	\$719,526	\$69,134,453
Washakie	\$25,272,256	\$975,087	\$0	\$0	\$0	\$3,394,176	\$29,641,519
Weston	\$32,814,282	\$1,723,128	\$0	\$0	\$0	\$1,685,936	\$36,223,346
Total	\$6,339,221,000	\$2,426,904,659	\$2,093,019,204	\$0	\$567,900,000	\$156,571,854	\$11,583,616,717

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY27)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$998,279	\$0	\$0	\$0	\$0	\$15,780,752	\$16,779,032
Big Horn	\$70,798,790	\$1,251,813	\$0	\$0	\$0	\$39,367,051	\$111,417,654
Campbell	\$1,322,054,505	\$192,519,110	\$1,728,279,879	\$0	\$0	\$6,497,604	\$3,249,351,099
Carbon	\$77,636,654	\$104,050,877	\$0	\$0	\$0	\$2,302,793	\$183,990,324
Converse	\$2,152,961,914	\$191,083,677	\$2,825,443	\$0	\$0	\$6,307,762	\$2,353,178,797
Crook	\$52,808,226	\$33,240	\$0	\$0	\$0	\$59,454,931	\$112,296,397
Fremont	\$144,369,432	\$95,993,907	\$0	\$0	\$0	\$1,642,850	\$242,006,189
Goshen	\$2,814,661	\$6,646	\$0	\$0	\$0	\$1,090,711	\$3,912,018
Hot Springs	\$100,661,876	\$0	\$0	\$0	\$0	\$4,103,626	\$104,765,502
Johnson	\$69,823,831	\$47,623,818	\$0	\$0	\$0	\$5,926,678	\$123,374,327
Laramie	\$654,668,356	\$24,698,094	\$0	\$0	\$0	\$11,391,588	\$690,758,038
Lincoln	\$15,462,936	\$77,941,679	\$83,470,172	\$0	\$0	\$1,349,978	\$178,224,765
Natrona	\$298,367,075	\$15,675,347	\$0	\$0	\$0	\$63,379,944	\$320,380,367
Niobrara	\$38,616,511	\$1,142,874	\$0	\$0	\$0	\$106,128	\$39,865,514
Park	\$280,134,007	\$5,932,039	\$0	\$0	\$0	\$1,674,586	\$287,740,631
Platte	\$0	\$0	\$0	\$0	\$0	\$3,748,382	\$3,748,382
Sheridan	\$532,074	\$528,978	\$0	\$0	\$0	\$1,147,252	\$2,208,305
Sublette	\$268,371,009	\$1,245,349,219	\$0	\$0	\$0	\$677,258	\$1,514,397,486
Sweetwater	\$301,475,666	\$281,767,005	\$102,474,565	\$0	\$572,850,000	\$2,658,135	\$1,261,225,372
Teton	\$0	\$0	\$0	\$0	\$0	\$5,069,389	\$5,069,389
Uinta	\$20,408,316	\$44,806,960	\$0	\$0	\$0	\$843,122	\$66,058,398
Washakie	\$23,628,738	\$937,828	\$0	\$0	\$0	\$3,977,212	\$28,543,777
Weston	\$30,680,287	\$1,657,286	\$0	\$0	\$0	\$1,975,538	\$34,313,111
Total	\$5,927,273,143	\$2,333,000,399	\$1,917,050,060	\$0	\$572,850,000	\$183,431,270	\$10,933,604,872



Wyoming County Commissioners Association

408 West 23rd Street
Cheyenne, WY 82001
(307) 632-5409
wyo-wcca.org