



Fiscal Year 2026

Revenue Estimating Manual

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) 2026 – July 1, 2025 through June 30, 2026. 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 2025 and projections for FY 2026.

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, WYDOT, Office of State Lands and Investments, Wyoming Lottery Corporation, Wyoming Gaming Commission, Bureau of Land Management and Forest Service.

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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 2023 and 2024. PILT funding is continued at the 2024 rate under The American Relief Act, 2025 (P.L. 118-158). 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 2025 PILT payments are estimated based on prior year payments and, further, FY 2026 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 2026, 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 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$1,757,760	\$1,940,056	\$1,940,056	\$1,358,039
Big Horn	\$1,379,140	\$1,500,039	\$1,500,039	\$1,050,027
Campbell	\$967,176	\$953,870	\$953,870	\$667,709
Carbon	\$1,601,336	\$1,746,271	\$1,746,271	\$1,222,390
Converse	\$984,954	\$959,473	\$959,473	\$671,631
Crook	\$874,551	\$950,781	\$950,781	\$665,547
Fremont	\$3,080,672	\$3,335,298	\$3,335,298	\$2,334,709
Goshen	\$86,000	\$91,464	\$91,464	\$64,025
Hot Springs	\$953,068	\$1,016,351	\$1,016,351	\$711,446
Johnson	\$1,268,050	\$1,369,983	\$1,369,983	\$958,988
Laramie	\$29,930	\$31,832	\$31,832	\$22,282
Lincoln	\$1,754,994	\$2,178,107	\$2,178,107	\$1,524,675
Natrona	\$4,235,298	\$4,500,716	\$4,500,716	\$3,150,501
Niobrara	\$392,615	\$417,112	\$417,112	\$291,978
Park	\$2,420,018	\$2,739,580	\$2,739,580	\$1,917,706
Platte	\$333,918	\$355,139	\$355,139	\$248,597
Sheridan	\$1,190,933	\$1,278,132	\$1,278,132	\$894,692
Sublette	\$1,091,908	\$1,164,762	\$1,164,762	\$815,333
Sweetwater	\$3,824,309	\$4,052,466	\$4,052,466	\$2,836,726
Teton	\$2,312,523	\$2,406,083	\$2,406,083	\$1,684,258
Uinta	\$1,749,281	\$1,861,917	\$1,861,917	\$1,303,342
Washakie	\$1,364,776	\$1,453,993	\$1,453,993	\$1,017,795
Weston	\$654,691	\$575,701	\$575,701	\$402,991
Total	\$34,307,901	\$36,879,126	\$36,879,126	\$25,815,388

*FY 2025 estimates are based on prior year payments.

**FY 2026 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 2024 are received by the county in FY 2025. Authorization for the SRS program has lapsed and, unless reauthorized, counties will receive their last SRS payment this spring. FY 2025 estimates include the annual five percent funding reduction. In county FY 2017 SRS authorization lapsed and payments to counties decreased by over 68 percent on average. Because SRS reauthorization appears increasingly unlikely, FY 2026 projections are reduced to zero.

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 2023	FY 2024	FY 2025*	FY 2026
Albany	\$332,054	\$312,634	\$297,002	\$0
Big Horn	\$307,578	\$323,600	\$307,420	\$0
Campbell	\$0	\$0	\$0	\$0
Carbon	\$293,694	\$280,726	\$266,690	\$0
Converse	\$32,945	\$27,404	\$26,034	\$0
Crook	\$175,030	\$168,855	\$160,412	\$0
Fremont	\$689,195	\$676,890	\$643,046	\$0
Goshen	\$0	\$0	\$0	\$0
Hot Springs	\$17,559	\$22,080	\$20,976	\$0
Johnson	\$185,294	\$185,629	\$176,348	\$0
Laramie	\$0	\$0	\$0	\$0
Lincoln	\$420,758	\$413,510	\$392,835	\$0
Natrona	\$2,556	\$2,752	\$2,614	\$0
Niobrara	\$0	\$0	\$0	\$0
Park	\$727,110	\$761,323	\$723,257	\$0
Platte	\$893	\$849	\$807	\$0
Sheridan	\$199,440	\$190,085	\$180,581	\$0
Sublette	\$511,128	\$593,544	\$563,867	\$0
Sweetwater	\$62,006	\$60,356	\$57,338	\$0
Teton	\$394,210	\$365,615	\$347,334	\$0
Uinta	\$43,337	\$43,306	\$41,141	\$0
Washakie	\$21,100	\$25,635	\$24,353	\$0
Weston	\$6,462	\$6,234	\$5,922	\$0
Total	\$4,422,349	\$4,461,027	\$4,237,976	\$0

*FY 2025 estimates are based on prior year payments discounted five 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 2022 through FY 2024, an estimate for FY 2025 and projection for FY 2026. This data is aggregated across all counties and should be used for trending purposes only.

Major Revenue Sources - County Share

Source	FY 2022	FY 2023	FY 2024	Estimated FY 2025	Projected FY 2026
Property Tax (12 mills)	\$271,233,649	\$363,077,710	\$333,881,335	\$354,989,568	Not Projected
Sales and Use Tax	\$87,833,248	\$97,810,495	\$111,816,274	\$129,119,443	\$98,747,355
Direct Distribution	\$18,462,500	\$21,100,001	\$30,331,250	\$25,715,625	\$25,715,626
Severance Tax*	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000	\$10,509,000
Gas and Diesel Tax**	\$42,145,687	\$40,810,155	\$41,390,394	\$44,101,748	\$42,058,367

*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 January 2025 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

	Projected	Projected	Projected	Projected
County	FY 2025	FY 2026	FY 2027	FY 2028
Albany	\$14,086,075	\$16,036,353	\$17,927,195	\$19,566,760
Big Horn	\$107,819,267	\$108,827,464	\$117,151,564	\$117,296,540
Campbell	\$3,594,441,988	\$3,411,476,705	\$3,376,805,822	\$3,114,954,882
Carbon	\$166,540,303	\$174,014,272	\$177,138,808	\$169,168,395
Converse	\$2,662,554,647	\$2,566,431,629	\$2,696,413,746	\$2,568,020,616
Crook	\$104,647,725	\$108,883,534	\$118,532,646	\$121,718,973
Fremont	\$250,884,131	\$255,769,189	\$262,627,009	\$250,356,935
Goshen	\$4,140,794	\$4,117,220	\$4,417,296	\$4,375,974
Hot Springs	\$112,756,921	\$107,921,710	\$114,296,178	\$109,494,674
Johnson	\$138,978,146	\$140,939,115	\$145,606,286	\$139,451,273
Laramie	\$741,874,348	\$711,479,748	\$750,353,481	\$715,998,167
Lincoln	\$179,186,222	\$174,390,465	\$169,901,304	\$158,375,826
Natrona	\$329,876,638	\$317,102,060	\$334,440,444	\$319,525,226
Niobrara	\$42,672,388	\$40,741,820	\$42,977,347	\$40,926,105
Park	\$308,764,989	\$294,673,440	\$311,017,613	\$296,309,117
Platte	\$2,881,998	\$3,346,486	\$3,761,402	\$4,154,247
Sheridan	\$2,184,137	\$2,373,353	\$2,525,383	\$2,579,312
Sublette	\$2,220,300,057	\$1,534,572,886	\$1,601,089,014	\$1,556,373,216
Sweetwater	\$1,193,309,888	\$1,234,339,421	\$1,271,183,323	\$1,233,738,324
Teton	\$4,400,935	\$5,110,228	\$5,743,822	\$6,343,714
Uinta	\$72,433,748	\$78,108,864	\$78,454,365	\$74,874,756
Washakie	\$29,588,790	\$29,017,034	\$30,819,988	\$29,987,375
Weston	\$35,830,319	\$34,551,841	\$36,503,450	\$35,002,605
Total	\$12,320,154,453	\$11,354,224,838	\$11,669,687,484	\$11,088,593,013

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 February 2025, 21 counties levy a one percent general purpose tax, 10 counties levy a one percent specific purpose tax, two counties levy a fractional economic development tax, 17 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 2025. The CREG forecasts sales and use tax to the general fund by fiscal year. Using prior year sales tax receipts (FY 2024), each county's proportional share of prior year sales tax revenue is applied to the CREG FY 2025 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.

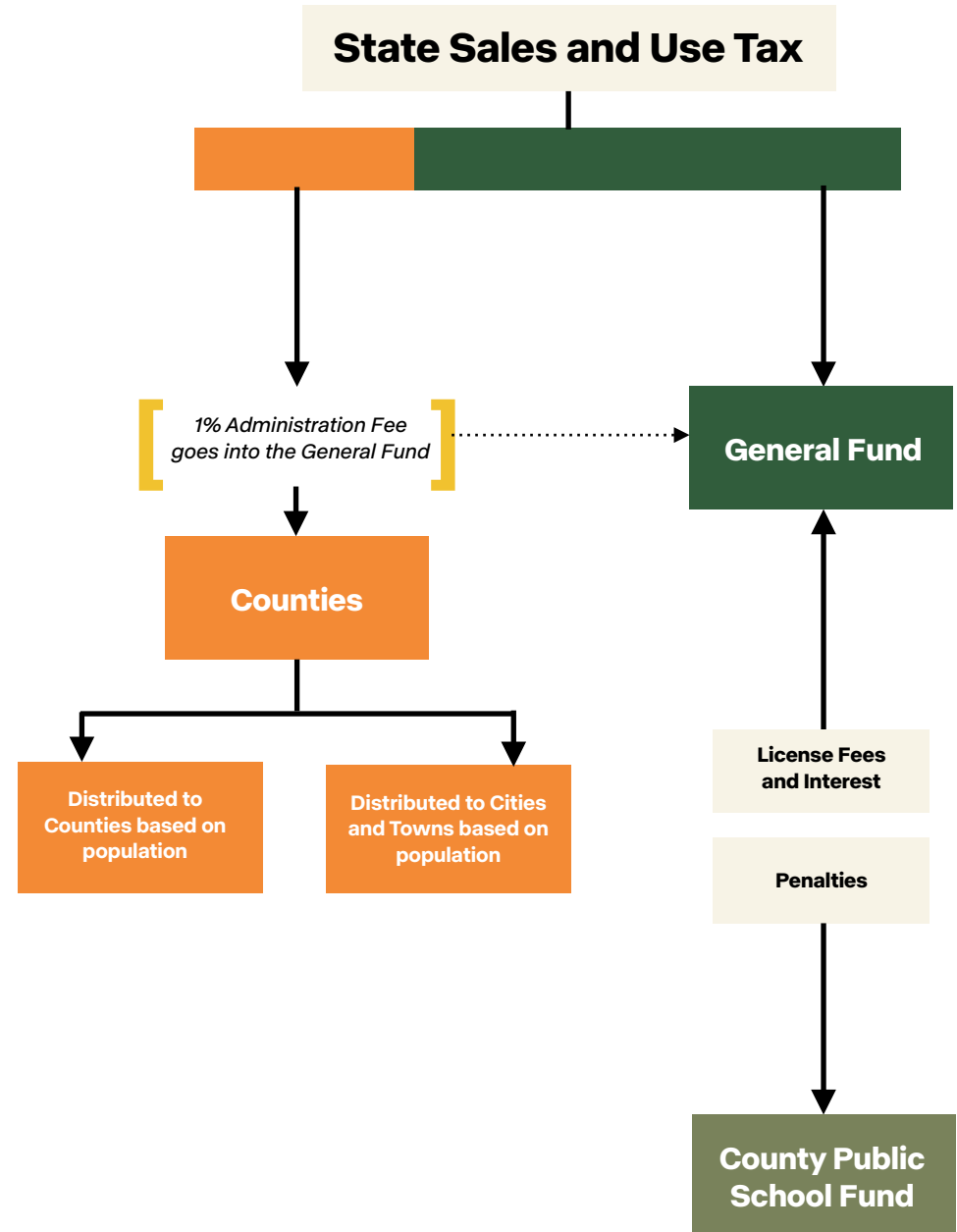
NOTE: The estimates and projections in this report are based on sales and use tax revenue forecasts using historical trend data and a variety of assumptions. They are not a guarantee of funding. Please be cautious and consult local data when projecting revenue.

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 2023	FY 2024	FY 2025	FY 2026*
Albany	\$2,241,664	\$3,546,632	\$3,803,645	\$2,885,523
Big Horn	\$1,369,051	\$1,438,488	\$1,642,090	\$1,276,589
Campbell	\$11,759,497	\$11,311,598	\$10,602,724	\$11,124,268
Carbon	\$1,575,104	\$2,448,296	\$2,814,121	\$1,307,885
Converse	\$6,838,283	\$8,322,527	\$7,940,213	\$7,696,189
Crook	\$1,693,116	\$1,957,865	\$2,238,518	\$1,724,675
Fremont	\$5,584,684	\$6,014,600	\$6,509,043	\$5,140,822
Goshen	\$1,460,772	\$1,516,283	\$1,540,267	\$1,425,905
Hot Springs	\$612,278	\$541,236	\$667,111	\$998,080
Johnson	\$1,689,620	\$1,782,138	\$2,397,515	\$1,663,663
Laramie	\$14,789,850	\$16,639,218	\$17,030,322	\$14,840,098
Lincoln	\$4,408,714	\$5,367,617	\$5,511,487	\$4,886,256
Natrona	\$5,443,342	\$6,684,514	\$7,256,096	\$5,327,227
Niobrara	\$307,343	\$433,711	\$461,323	\$418,368
Park	\$5,581,739	\$5,535,550	\$6,553,304	\$5,375,726
Platte	\$1,652,445	\$1,955,893	\$1,809,009	\$1,898,421
Sheridan	\$3,854,309	\$4,378,024	\$4,722,055	\$3,829,749
Sublette	\$4,155,555	\$3,859,430	\$4,143,889	\$3,617,105
Sweetwater	\$3,994,983	\$4,963,144	\$4,895,429	\$4,150,616
Teton	\$15,300,959	\$18,823,493	\$32,053,698	\$15,283,848
Uinta	\$1,817,893	\$2,453,073	\$2,432,054	\$2,174,047
Washakie	\$970,066	\$1,012,089	\$1,198,045	\$905,551
Weston	\$709,227	\$830,856	\$897,485	\$796,743
TOTAL	\$97,810,495	\$111,816,274	\$129,119,443	\$98,747,355

*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 2025 and calculated using FY 2024 percentages to project FY 2026 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.

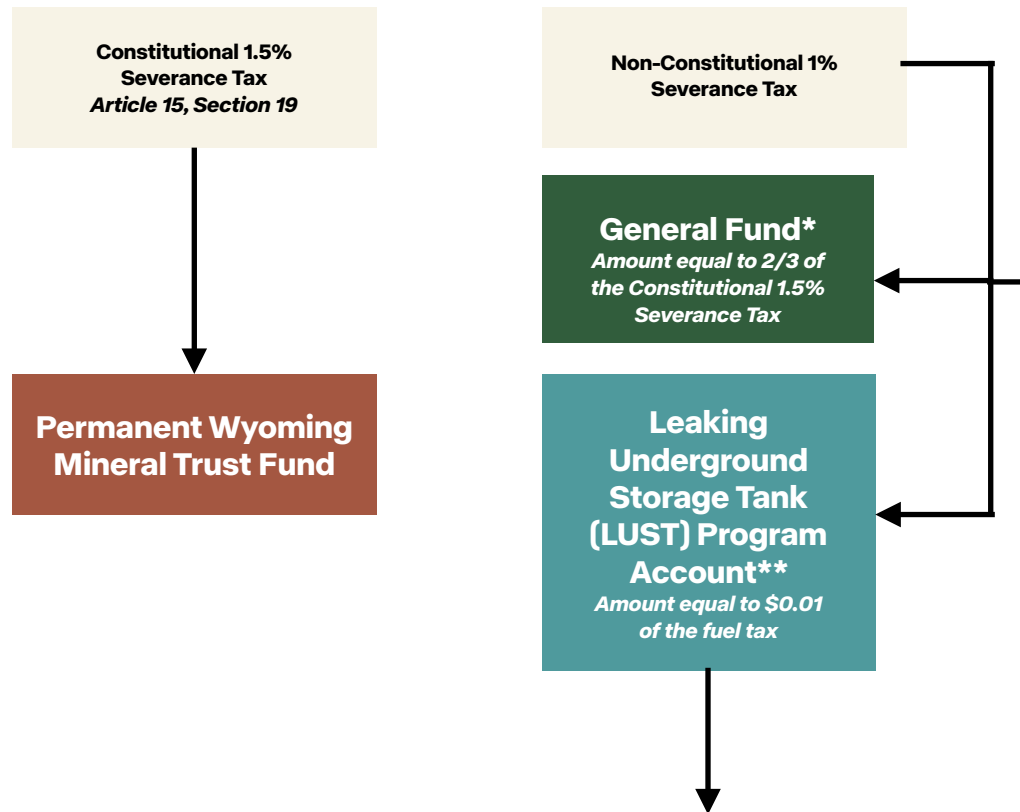
NOTE: OSLI is charged with converting legislative language into county distribution totals. Due to a variety of factors, the amounts provided here may differ slightly from OSLI calculations.

County Direct Distribution

Estimated

County	FY 2023	FY 2024	FY 2025	FY 2026*
Albany	\$1,672,118	\$3,030,471	\$2,706,210	\$2,380,034
Big Horn	\$1,031,624	\$1,212,827	\$873,027	\$976,029
Campbell	\$442,214	\$640,617	\$538,420	\$563,808
Carbon	\$341,861	\$673,449	\$541,774	\$622,973
Converse	\$105,211	\$157,065	\$107,543	\$113,258
Crook	\$607,328	\$647,148	\$411,088	\$398,807
Fremont	\$1,349,790	\$1,950,203	\$1,683,874	\$1,919,217
Goshen	\$875,980	\$1,232,242	\$986,706	\$919,616
Hot Springs	\$1,105,318	\$1,035,780	\$655,497	\$801,617
Johnson	\$540,044	\$466,543	\$360,605	\$408,427
Laramie	\$2,279,652	\$3,670,939	\$3,335,393	\$3,268,391
Lincoln	\$384,556	\$622,013	\$538,467	\$514,630
Natrona	\$2,741,027	\$4,532,963	\$4,107,218	\$4,144,048
Niobrara	\$903,382	\$926,957	\$701,084	\$631,186
Park	\$789,026	\$1,180,964	\$1,020,937	\$1,046,971
Platte	\$736,755	\$957,856	\$812,660	\$766,317
Sheridan	\$1,080,647	\$1,816,206	\$1,638,081	\$1,523,270
Sublette	\$75,432	\$102,897	\$76,235	\$81,125
Sweetwater	\$717,905	\$1,150,537	\$1,036,431	\$1,055,110
Teton	\$153,776	\$227,267	\$198,704	\$186,986
Uinta	\$930,275	\$1,443,724	\$1,260,962	\$1,236,169
Washakie	\$1,199,940	\$1,439,928	\$1,164,270	\$1,187,554
Weston	\$1,036,140	\$1,212,654	\$960,439	\$970,083
TOTAL	\$21,100,001	\$30,331,250	\$25,715,625	\$25,715,626

*FY 2026 payments were estimated by the LSO.



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

General Fund	62.26%	\$96,503,000
Water I, Water II, Water III	15.05%	\$23,327,500
Cities and Towns	9.25%	\$14,337,500
Highway Fund	4.33%	\$6,711,500
Counties	3.88%	\$6,014,000
County Road Construction Fund	2.90%	\$4,495,000
Cities, Town, and Counties Cap Con	2.33%	\$3,611,500

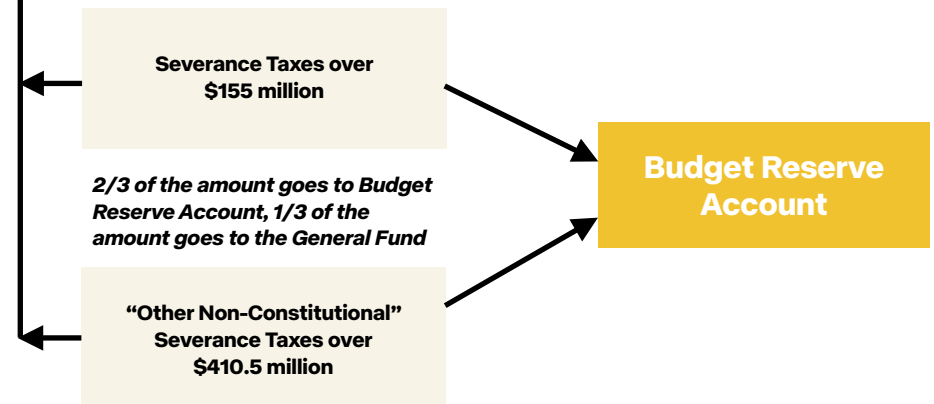
Severance Tax Revenue

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 2023	FY 2024	FY 2025	FY 2026
Albany	\$365,377	\$367,767	\$379,409	\$370,852
Big Horn	\$126,201	\$130,097	\$154,855	\$137,051
Campbell	\$439,973	\$444,027	\$443,649	\$442,550
Carbon	\$160,449	\$158,748	\$146,579	\$155,259
Converse	\$151,031	\$150,813	\$130,118	\$143,987
Crook	\$113,773	\$112,732	\$109,505	\$112,003
Fremont	\$376,116	\$375,596	\$379,845	\$377,186
Goshen	\$150,707	\$150,628	\$155,797	\$152,377
Hot Springs	\$125,488	\$123,007	\$107,291	\$118,595
Johnson	\$125,591	\$125,886	\$110,455	\$120,644
Laramie	\$946,330	\$940,774	\$941,324	\$942,809
Lincoln	\$203,466	\$206,965	\$204,468	\$204,966
Natrona	\$747,820	\$744,901	\$747,768	\$746,830
Niobrara	\$64,248	\$79,802	\$91,071	\$78,374
Park	\$294,874	\$297,566	\$298,204	\$296,881
Platte	\$126,864	\$126,181	\$126,623	\$126,556
Sheridan	\$306,826	\$309,664	\$319,793	\$312,094
Sublette	\$116,724	\$116,218	\$85,674	\$106,205
Sweetwater	\$396,222	\$391,983	\$384,494	\$390,900
Teton	\$239,655	\$235,654	\$217,177	\$230,829
Uinta	\$205,700	\$205,433	\$214,658	\$208,597
Washakie	\$114,124	\$114,584	\$139,978	\$122,895
Weston	\$116,440	\$104,977	\$125,265	\$115,561
Total	\$6,014,000	\$6,014,000	\$6,014,000	\$6,014,002

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.

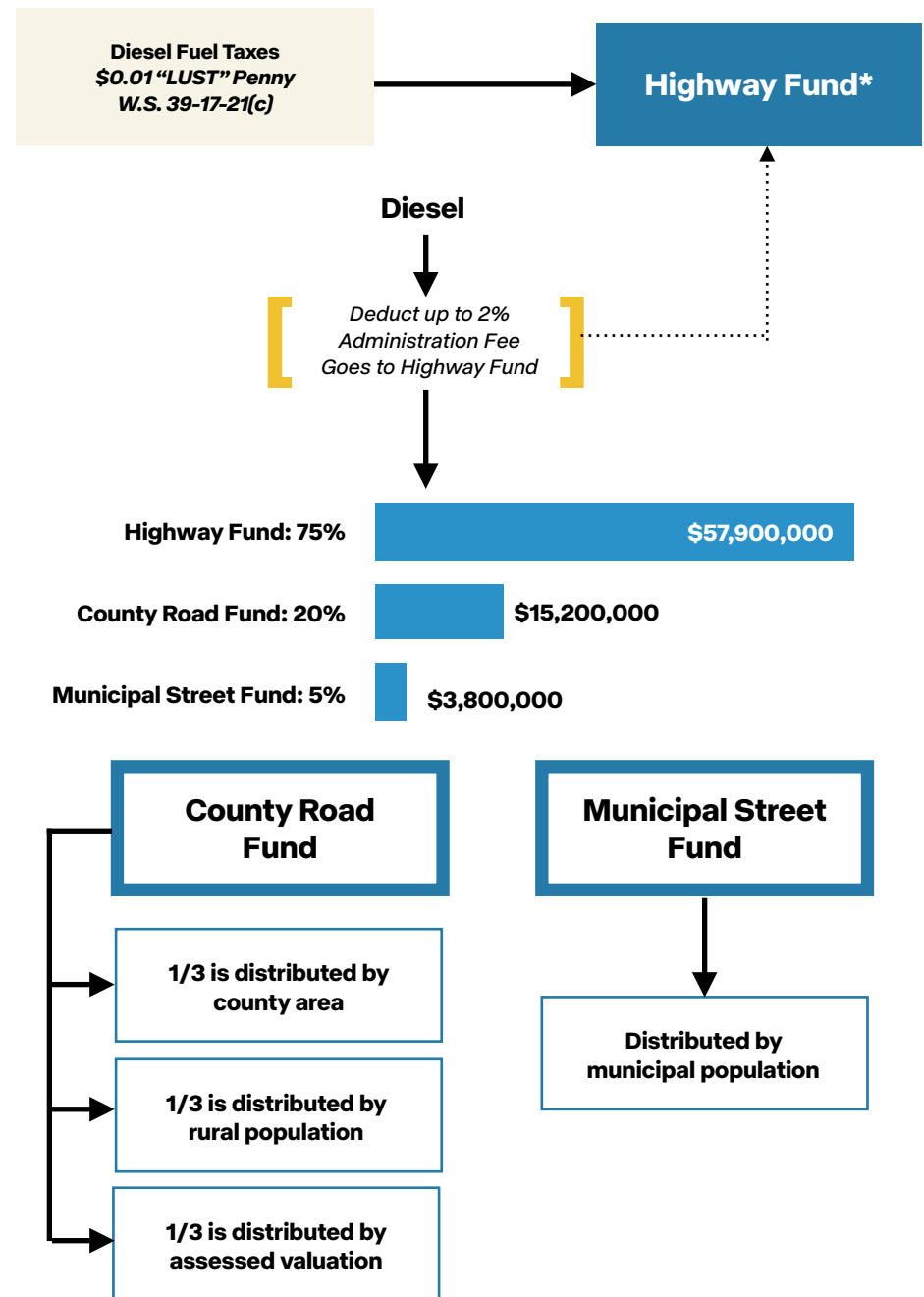
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction reconstruction, maintenance and repair of public highways, county roads, bridges, and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic 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. 39-17-21(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 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$531,912	\$524,432	\$548,657	\$504,432
Big Horn	\$433,370	\$435,905	\$467,870	\$423,159
Campbell	\$1,528,392	\$1,539,458	\$1,649,223	\$1,491,820
Carbon	\$735,253	\$739,616	\$790,558	\$697,781
Converse	\$853,431	\$908,905	\$1,084,141	\$975,435
Crook	\$411,643	\$411,915	\$440,701	\$402,238
Fremont	\$1,233,561	\$1,254,991	\$1,359,507	\$1,212,127
Goshen	\$358,010	\$355,892	\$376,488	\$343,844
Hot Springs	\$193,143	\$197,051	\$214,716	\$193,186
Johnson	\$408,419	\$415,965	\$455,516	\$408,027
Laramie	\$1,625,261	\$1,627,877	\$1,722,456	\$1,555,254
Lincoln	\$778,752	\$780,792	\$832,574	\$757,447
Natrona	\$920,315	\$915,654	\$964,771	\$865,789
Niobrara	\$204,707	\$205,429	\$218,485	\$199,888
Park	\$912,060	\$925,058	\$998,606	\$904,110
Platte	\$309,594	\$306,698	\$322,305	\$291,825
Sheridan	\$604,439	\$602,727	\$638,950	\$587,743
Sublette	\$897,743	\$950,867	\$1,113,789	\$1,146,950
Sweetwater	\$1,317,389	\$1,308,593	\$1,377,551	\$1,219,025
Teton	\$1,216,562	\$1,235,711	\$1,330,833	\$1,266,559
Uinta	\$379,984	\$384,188	\$412,723	\$371,663
Washakie	\$238,815	\$239,477	\$255,155	\$230,822
Weston	\$266,542	\$267,410	\$285,028	\$257,597
Total	\$16,359,298	\$16,534,613	\$17,860,604	\$16,306,721

*FY 2025 revenue estimates reflect an average of Diesel Tax revenue transfers to date forecast through the end of the fiscal year.

**FY 2026 projections were provided by WYDOT.

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.

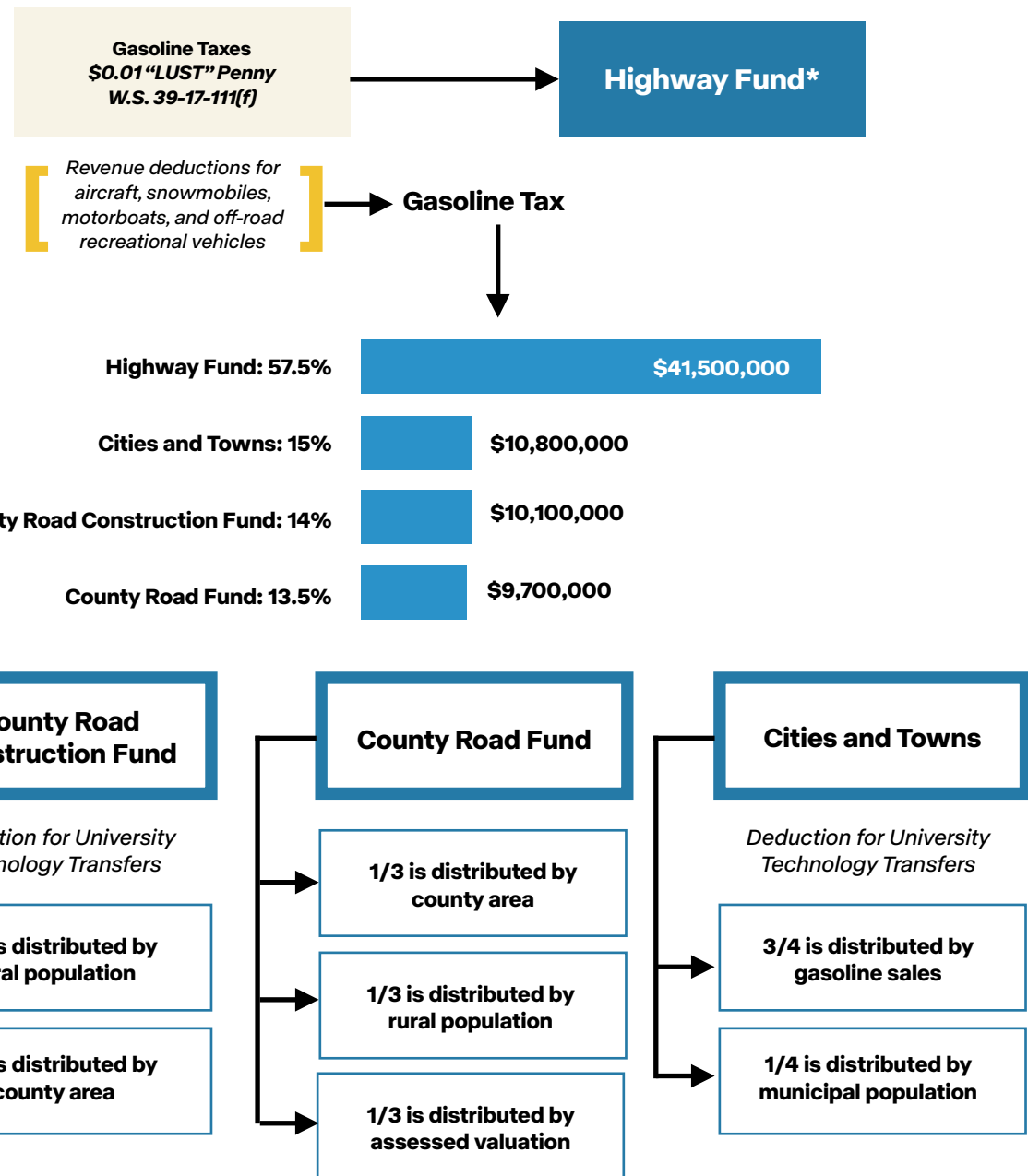
Article 15, Section 16 of the Wyoming Constitution limits use of fuel funds to payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways, county roads, bridges and streets, alleys and bridges in cities and towns, and expense of enforcing state traffic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

Gasoline Tax			Estimated	Projected
County	FY 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$320,491	\$321,291	\$334,259	\$322,800
Big Horn	\$261,117	\$266,656	\$284,873	\$270,791
Campbell	\$920,897	\$941,635	\$1,004,365	\$954,656
Carbon	\$443,009	\$452,442	\$481,482	\$446,529
Converse	\$514,215	\$553,715	\$657,530	\$624,207
Crook	\$248,026	\$252,078	\$268,312	\$257,403
Fremont	\$743,254	\$767,070	\$827,765	\$775,673
Goshen	\$215,711	\$217,901	\$229,305	\$220,035
Hot Springs	\$116,374	\$120,416	\$130,703	\$123,625
Johnson	\$246,083	\$254,224	\$277,170	\$261,107
Laramie	\$979,263	\$996,132	\$1,049,505	\$995,249
Lincoln	\$469,219	\$477,747	\$507,062	\$484,711
Natrona	\$554,514	\$560,588	\$587,790	\$554,042
Niobrara	\$123,342	\$125,689	\$133,093	\$127,914
Park	\$549,541	\$565,537	\$608,064	\$578,564
Platte	\$186,539	\$187,830	\$196,353	\$186,747
Sheridan	\$364,190	\$368,943	\$389,174	\$376,113
Sublette	\$540,914	\$579,502	\$676,106	\$733,964
Sweetwater	\$793,762	\$801,253	\$839,253	\$780,087
Teton	\$733,011	\$755,375	\$810,549	\$810,505
Uinta	\$228,950	\$234,929	\$251,351	\$237,837
Washakie	\$143,892	\$146,529	\$155,406	\$147,709
Weston	\$160,599	\$163,614	\$173,601	\$164,842
Total	\$9,856,913	\$10,111,094	\$10,873,072	\$10,435,110

*FY 2025 revenue estimates reflect an average of Gasoline Tax revenue transfers to date forecast through the end of the fiscal year.

**FY 2026 projections were provided by WYDOT.

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 2023	FY 2024	FY 2025	FY 2026
Albany	\$563,326	\$570,551	\$533,833	\$586,051
Big Horn	\$543,820	\$545,430	\$478,142	\$566,198
Campbell	\$764,307	\$772,778	\$1,225,061	\$800,450
Carbon	\$693,221	\$701,666	\$656,018	\$736,151
Converse	\$450,112	\$452,704	\$764,911	\$472,891
Crook	\$512,275	\$510,191	\$446,393	\$524,637
Fremont	\$1,224,806	\$1,239,208	\$1,062,905	\$1,293,735
Goshen	\$508,926	\$516,194	\$461,789	\$523,177
Hot Springs	\$345,982	\$333,008	\$327,169	\$357,134
Johnson	\$467,656	\$460,229	\$429,698	\$488,637
Laramie	\$1,413,663	\$1,428,853	\$1,454,186	\$1,478,957
Lincoln	\$645,211	\$652,521	\$617,037	\$679,761
Natrona	\$859,780	\$868,049	\$896,476	\$898,015
Niobrara	\$400,392	\$417,052	\$371,825	\$408,588
Park	\$853,799	\$862,734	\$778,109	\$900,158
Platte	\$432,316	\$446,675	\$400,982	\$452,645
Sheridan	\$605,630	\$612,229	\$561,544	\$630,922
Sublette	\$501,628	\$505,405	\$755,168	\$566,627
Sweetwater	\$955,349	\$965,475	\$1,083,689	\$1,006,306
Teton	\$604,171	\$611,601	\$887,040	\$638,468
Uinta	\$422,264	\$424,767	\$404,415	\$440,475
Washakie	\$397,615	\$409,690	\$372,443	\$417,347
Weston	\$427,696	\$437,676	\$399,239	\$449,206
Total	\$14,593,944	\$14,744,687	\$15,368,072	\$15,316,536

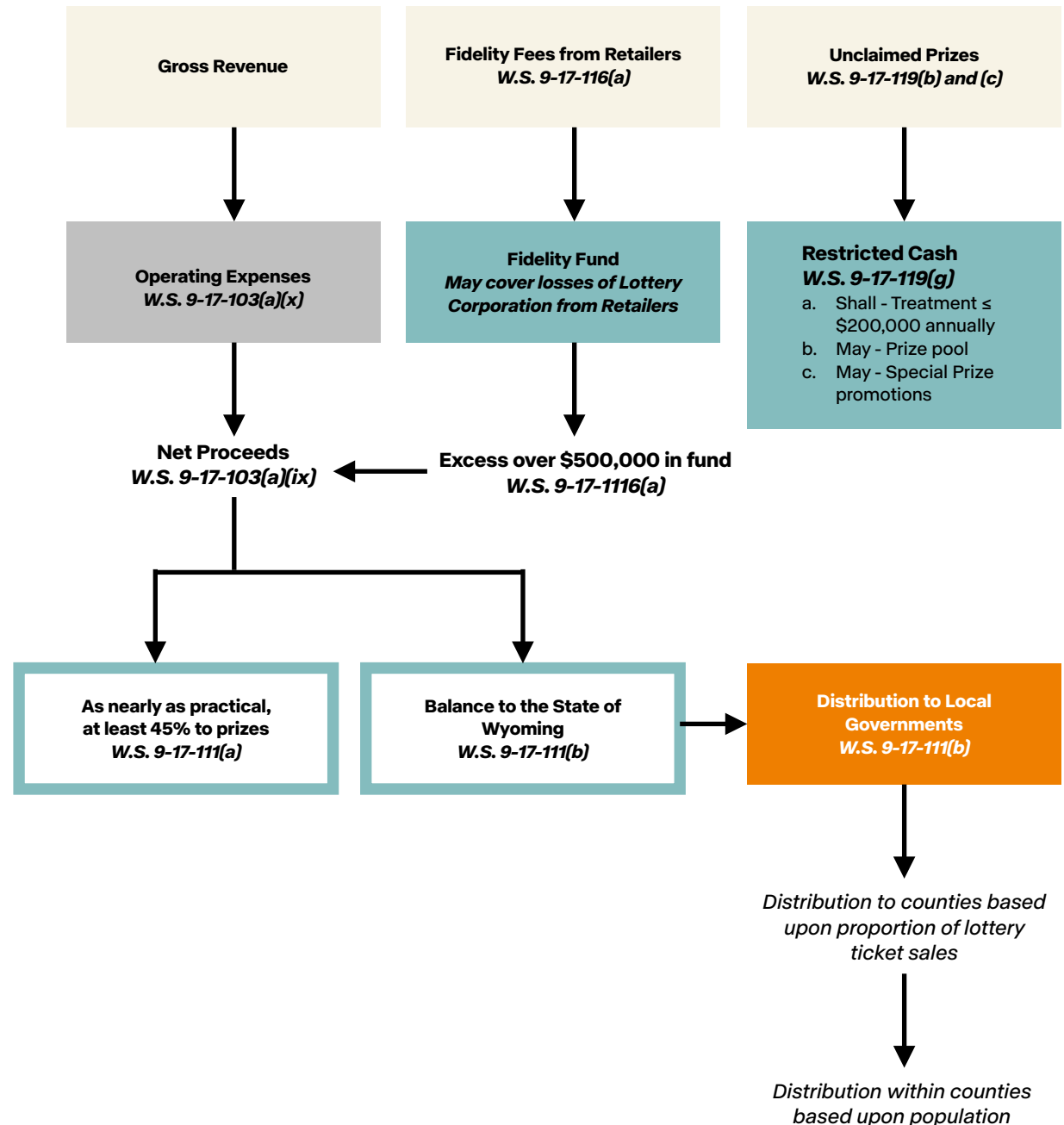
Wyoming Lottery Revenue

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 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$27,087	\$21,569	\$12,783	\$13,949
Big Horn	\$17,969	\$15,052	\$9,518	\$10,386
Campbell	\$107,962	\$81,826	\$49,201	\$53,688
Carbon	\$27,291	\$21,596	\$13,271	\$14,481
Converse	\$54,358	\$38,513	\$21,784	\$23,771
Crook	\$31,946	\$31,161	\$20,512	\$22,383
Fremont	\$104,172	\$81,081	\$49,010	\$53,479
Goshen	\$50,433	\$37,558	\$19,793	\$21,598
Hot Springs	\$18,410	\$19,840	\$7,741	\$8,447
Johnson	\$31,567	\$26,946	\$16,808	\$18,340
Laramie	\$308,589	\$270,381	\$165,713	\$180,826
Lincoln	\$82,020	\$78,862	\$53,239	\$58,095
Natrona	\$93,642	\$68,379	\$40,176	\$43,840
Niobrara	\$6,692	\$5,533	\$5,741	\$6,265
Park	\$83,904	\$77,909	\$54,634	\$59,617
Platte	\$33,222	\$30,484	\$18,045	\$19,691
Sheridan	\$76,354	\$67,612	\$42,196	\$46,044
Sublette	\$38,764	\$31,250	\$19,290	\$21,050
Sweetwater	\$95,056	\$74,635	\$46,202	\$50,416
Teton	\$71,595	\$57,335	\$30,252	\$33,011
Uinta	\$391,040	\$359,546	\$203,822	\$222,410
Washakie	\$16,262	\$15,604	\$9,212	\$10,053
Weston	\$22,527	\$18,593	\$10,877	\$11,869
Total	\$1,790,862	\$1,531,265	\$919,821	\$1,003,710

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

**FY 2026 revenue projections are based on net proceeds of \$3.5 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 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$1,112	\$979	\$1,125	\$1,072
Big Horn	\$92	\$24	\$1	\$39
Campbell	\$30,301	\$20,530	\$16,139	\$22,323
Carbon	\$12,543	\$10,917	\$7,917	\$10,459
Converse	\$4,205	\$3,595	\$3,081	\$3,627
Crook	\$17,349	\$13,582	\$10,963	\$13,965
Fremont	\$9,842	\$9,710	\$9,475	\$9,676
Goshen	\$1,091	\$973	\$738	\$934
Hot Springs	\$536	\$2,530	\$2,101	\$1,722
Johnson	\$3,781	\$2,220	\$1,654	\$2,552
Laramie	\$78,207	\$72,196	\$57,916	\$69,440
Lincoln	\$2,138	\$1,085	\$1,004	\$1,409
Natrona	\$22,828	\$20,187	\$19,343	\$20,786
Niobrara	\$0	\$0	\$0	\$0
Park	\$2,511	\$2,947	\$2,712	\$2,723
Platte	\$818	\$799	\$932	\$850
Sheridan	\$2,964	\$2,803	\$2,309	\$2,692
Sublette	\$4,753	\$4,936	\$4,592	\$4,760
Sweetwater	\$13,341	\$12,272	\$11,606	\$12,406
Teton	\$13,784	\$13,573	\$13,835	\$13,731
Uinta	\$8,821	\$8,326	\$8,104	\$8,417
Washakie	\$0	\$0	\$0	\$0
Weston	\$1,156	\$1,255	\$1,313	\$1,241
Total	\$232,173	\$205,439	\$176,859	\$204,824

*FY 2025 estimates include nine months of actual data and an estimate of average taxes for the remainder.

**FY 2026 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

County	Projected			
	FY 2023	FY 2024	FY 2025	FY 2026*
Albany	\$426,746	\$193,035	\$312,035	\$310,605
Carbon	\$578,583	\$903,024	\$1,553,455	\$1,011,688
Converse	\$1,253,503	\$1,110,497	\$2,240,788	\$1,534,929
Laramie	\$44,759	\$288,675	\$645,296	\$326,243
Natrona	\$27,213	\$12,720	\$0	\$13,311
Uinta	\$243,255	\$133,011	\$279,201	\$218,489
Total	\$2,574,059	\$2,640,962	\$5,030,774	\$3,415,265

*Because wind generation taxes are calculated based on previous year production data, FY 2026 amounts will not be known until February of 2026. This manual projects FY 2026 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 2023	FY 2024	FY 2025*	FY 2026**
Albany	\$182,007	\$210,145	\$213,717	\$201,956
Campbell	\$1,151,415	\$1,353,134	\$1,428,218	\$1,310,922
Carbon	\$151,288	\$181,383	\$222,779	\$185,150
Converse	\$16,005	\$213,015	\$255,438	\$161,486
Fremont	\$10,417	\$82,700	\$97,370	\$63,496
Goshen	\$0	\$152,471	\$376,866	\$176,446
Hot Springs	\$0	\$33,262	\$28,766	\$20,676
Johnson	\$0	\$11,598	\$77,509	\$29,702
Laramie	\$2,039,381	\$2,659,108	\$3,502,683	\$2,733,724
Natrona	\$2,010,418	\$2,444,818	\$2,629,741	\$2,361,659
Sheridan	\$521,462	\$650,814	\$717,908	\$630,061
Sweetwater	\$1,102,441	\$1,411,071	\$1,433,558	\$1,315,690
Uinta	\$373,009	\$512,796	\$570,955	\$485,587
Total	\$7,557,843	\$9,916,314	\$11,555,509	\$9,676,555

*FY 2025 estimates include actual data from the first two quarters of FY 2025, doubled.

**FY 2026 projections are based on a conservative historical average of pari-mutuel wagering in Wyoming.

Skill-Based Amusement Games			Estimated	Projected
County	FY 2023	FY 2024	FY 2025*	FY2026**
Albany	\$25,312	\$44,435	\$48,451	\$39,399
Big Horn	\$62,983	\$77,329	\$83,320	\$74,544
Campbell	\$124,829	\$133,381	\$113,878	\$124,029
Carbon	\$54,082	\$70,202	\$58,275	\$60,853
Converse	\$97,397	\$89,148	\$67,949	\$84,831
Crook	\$37,605	\$46,383	\$49,440	\$44,476
Fremont	\$27,711	\$40,688	\$53,507	\$40,636
Goshen	\$30,460	\$39,467	\$29,883	\$33,270
Hot Springs	\$7,789	\$11,852	\$14,691	\$11,444
Johnson	\$20,155	\$29,507	\$29,558	\$26,407
Laramie	\$159,999	\$200,216	\$196,448	\$185,554
Lincoln	\$25,490	\$37,307	\$39,974	\$34,257
Natrona	\$127,076	\$141,635	\$171,022	\$146,578
Niobrara	\$15,685	\$20,230	\$21,471	\$19,128
Park	\$46,430	\$97,819	\$104,404	\$82,884
Platte	\$53,476	\$58,515	\$62,098	\$58,030
Sheridan	\$59,904	\$62,699	\$68,733	\$63,778
Sublette	\$23,163	\$28,767	\$34,381	\$28,770
Sweetwater	\$125,230	\$136,270	\$126,994	\$129,498
Teton	\$117	\$10,240	\$16,331	\$8,896
Uinta	\$36,789	\$50,630	\$48,433	\$45,284
Washakie	\$22,544	\$34,835	\$36,863	\$31,414
Weston	\$46,404	\$73,834	\$74,467	\$64,901
Total	\$1,230,628	\$1,535,390	\$1,550,572	\$1,438,863

*FY 2025 revenue estimates reflect WyoLotto transfers through December 31, 2024 doubled.

**FY 2026 projections are based on an average of skill-based amusement game revenue.

Part III: Appendices

Appendix A: County Statistics

County	2023 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	38,257	6.5502%	15.39%	5,887	3.22%	6,105	2.92%	577	7.38%	4,309	4.41%
Big Horn	12,018	2.0577%	37.09%	4,458	2.44%	7,959	3.80%	563	17.41%	3,159	3.23%
Campbell	47,498	8.1324%	26.00%	12,349	6.75%	12,349	5.90%	1,020	16.42%	4,807	4.91%
Carbon	14,334	2.4542%	14.94%	2,141	1.17%	4,550	2.17%	945	5.41%	7,964	8.14%
Converse	13,809	2.3643%	32.65%	4,509	2.46%	4,939	2.36%	614	13.63%	4,265	4.36%
Crook	7,592	1.2999%	60.91%	4,624	2.53%	7,592	3.63%	667	4.20%	2,865	2.93%
Fremont	39,815	6.8170%	48.05%	19,131	10.46%	21,277	10.16%	957	21.52%	9,266	9.47%
Goshen	12,642	2.1645%	41.98%	5,307	2.90%	6,430	3.07%	1,022	11.00%	2,232	2.28%
Hot Springs	4,661	0.7980%	34.48%	1,607	0.88%	1,919	0.92%	233	31.79%	2,006	2.05%
Johnson	8,759	1.4997%	44.03%	3,857	2.11%	4,138	1.98%	564	13.35%	4,175	4.27%
Laramie	100,984	17.2901%	33.83%	34,167	18.67%	35,816	17.10%	1,273	18.53%	2,688	2.75%
Lincoln	20,880	3.5750%	52.36%	10,933	5.98%	14,175	6.77%	300	58.28%	4,095	4.19%
Natrona	79,941	13.6872%	13.12%	10,485	5.73%	10,925	5.22%	780	17.48%	5,376	5.50%
Niobrara	2,354	0.4030%	33.77%	795	0.43%	909	0.43%	571	0.52%	2,628	2.69%
Park	30,735	5.2623%	44.47%	13,669	7.47%	14,007	6.69%	621	41.38%	6,967	7.12%
Platte	8,546	1.4632%	40.48%	3,459	1.89%	5,037	2.41%	650	24.31%	2,111	2.16%
Sheridan	32,519	5.5678%	33.39%	10,858	5.93%	11,808	5.64%	508	4.24%	2,527	2.58%
Sublette	8,969	1.5356%	63.31%	5,678	3.10%	6,935	3.31%	490	14.49%	4,936	5.05%
Sweetwater	41,249	7.0625%	15.18%	6,261	3.42%	6,799	3.25%	1,188	13.22%	10,491	10.73%
Teton	23,232	3.9777%	54.21%	12,593	6.88%	12,593	6.01%	84	76.59%	4,216	4.31%
Uinta	20,745	3.5519%	23.82%	4,941	2.70%	6,749	3.22%	363	11.29%	2,088	2.13%
Washakie	7,710	1.3201%	34.60%	2,668	1.46%	2,925	1.40%	242	18.15%	2,243	2.29%
Weston	6,808	1.1656%	38.10%	2,594	1.42%	3,482	1.66%	650	0.72%	2,400	2.45%
Total	584,057	100.0000%		182,971	100.00%	209,418	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	\$680,784,981	2.14%	2.93%	\$17,795	1.08%	8.49%	\$93	7.49%
Big Horn	\$276,788,051	0.87%	7.21%	\$23,031	1.40%	6.56%	\$120	5.80%
Campbell	\$5,324,534,474	16.74%	0.38%	\$112,100	6.83%	1.35%	\$238	2.92%
Carbon	\$784,026,233	2.47%	2.55%	\$54,697	3.33%	2.76%	\$171	4.06%
Converse	\$3,560,315,431	11.20%	0.56%	\$257,826	15.71%	0.59%	\$603	1.15%
Crook	\$318,250,922	1.00%	6.27%	\$41,919	2.55%	3.60%	\$258	2.69%
Fremont	\$851,212,824	2.68%	2.35%	\$21,379	1.30%	7.06%	\$151	4.60%
Goshen	\$305,745,621	0.96%	6.53%	\$24,185	1.47%	6.25%	\$120	5.79%
Hot Springs	\$186,532,879	0.59%	10.71%	\$40,020	2.44%	3.77%	\$116	5.98%
Johnson	\$410,362,133	1.29%	4.87%	\$46,850	2.85%	3.22%	\$203	3.41%
Laramie	\$2,788,718,624	8.77%	0.72%	\$27,615	1.68%	5.47%	\$165	4.21%
Lincoln	\$1,082,986,117	3.41%	1.84%	\$51,867	3.16%	2.91%	\$257	2.70%
Natrona	\$1,603,322,909	5.04%	1.25%	\$20,056	1.22%	7.53%	\$84	8.30%
Niobrara	\$172,722,303	0.54%	11.56%	\$73,374	4.47%	2.06%	\$184	3.77%
Park	\$1,000,217,112	3.15%	2.00%	\$32,543	1.98%	4.64%	\$180	3.85%
Platte	\$250,114,865	0.79%	7.98%	\$29,267	1.78%	5.16%	\$229	3.03%
Sheridan	\$744,977,494	2.34%	2.68%	\$22,909	1.40%	6.59%	\$135	5.16%
Sublette	\$3,840,183,143	12.08%	0.52%	\$428,162	26.09%	0.35%	\$430	1.61%
Sweetwater	\$2,657,431,821	8.36%	0.75%	\$64,424	3.93%	2.34%	\$120	5.77%
Teton	\$4,107,313,200	12.92%	0.49%	\$176,796	10.77%	0.85%	\$810	0.86%
Uinta	\$486,266,377	1.53%	4.11%	\$23,440	1.43%	6.44%	\$118	5.87%
Washakie	\$173,831,850	0.55%	11.49%	\$22,546	1.37%	6.70%	\$131	5.29%
Weston	\$194,517,316	0.61%	10.27%	\$28,572	1.74%	5.29%	\$122	5.69%
Total	\$31,801,156,680	100.00%	100.00%	\$1,641,374	100.00%	100.00%	\$5,038	100.00%

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY 2025)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,519,629	\$0	\$0	\$0	\$0	\$12,566,446	\$14,086,075
Big Horn	\$77,582,497	\$1,223,777	\$0	\$0	\$0	\$29,012,993	\$107,819,267
Campbell	\$1,502,701,837	\$194,599,777	\$1,891,261,837	\$0	\$0	\$5,878,538	\$3,594,441,988
Carbon	\$81,002,946	\$83,315,275	\$0	\$0	\$0	\$2,222,082	\$166,540,303
Converse	\$2,469,901,911	\$187,659,761	\$0	\$0	\$0	\$4,992,976	\$2,662,554,647
Crook	\$59,982,370	\$32,025	\$0	\$0	\$0	\$44,633,330	\$104,647,725
Fremont	\$156,570,871	\$93,107,247	\$0	\$0	\$0	\$1,206,012	\$250,884,131
Goshen	\$3,281,610	\$0	\$0	\$0	\$0	\$859,185	\$4,140,794
Hot Springs	\$109,276,574	\$0	\$0	\$0	\$0	\$3,480,347	\$112,756,921
Johnson	\$91,310,745	\$43,695,381	\$0	\$0	\$0	\$3,972,020	\$138,978,146
Laramie	\$709,025,742	\$24,385,878	\$0	\$0	\$0	\$8,462,729	\$741,874,348
Lincoln	\$14,162,939	\$80,141,693	\$83,621,642	\$0	\$0	\$1,259,947	\$179,186,222
Natrona	\$311,522,413	\$12,596,935	\$0	\$0	\$0	\$5,757,290	\$329,876,638
Niobrara	\$41,716,585	\$887,453	\$0	\$0	\$0	\$68,350	\$42,672,388
Park	\$302,624,355	\$4,954,230	\$0	\$0	\$0	\$1,186,403	\$308,764,989
Platte	\$0	\$0	\$0	\$0	\$0	\$2,881,998	\$2,881,998
Sheridan	\$692,159	\$614,959	\$0	\$0	\$0	\$877,019	\$2,184,137
Sublette	\$222,984,198	\$1,996,525,201	\$0	\$0	\$0	\$790,657	\$2,220,300,057
Sweetwater	\$294,268,058	\$250,176,760	\$109,297,686	\$0	\$537,666,667	\$1,900,717	\$1,193,309,888
Teton	\$0	\$0	\$0	\$0	\$0	\$4,400,935	\$4,400,935
Uinta	\$21,920,655	\$49,857,803	\$0	\$0	\$0	\$655,290	\$72,433,748
Washakie	\$25,217,448	\$1,118,157	\$0	\$0	\$0	\$3,253,185	\$29,588,790
Weston	\$33,337,660	\$1,224,705	\$0	\$0	\$0	\$1,267,954	\$35,830,319
Total	\$6,530,603,204	\$3,026,117,016	\$2,084,181,164	\$0	\$537,666,667	\$141,586,402	\$12,320,154,453

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY 2026)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,444,589	\$0	\$0	\$0	\$0	\$14,591,763	\$16,036,353
Big Horn	\$73,751,434	\$1,387,051	\$0	\$0	\$0	\$33,688,980	\$108,827,464
Campbell	\$1,428,497,646	\$220,563,003	\$1,755,590,082	\$0	\$0	\$6,825,974	\$3,411,476,705
Carbon	\$77,002,979	\$94,431,080	\$0	\$0	\$0	\$2,580,212	\$174,014,272
Converse	\$2,347,936,882	\$212,697,060	\$0	\$0	\$0	\$5,797,687	\$2,566,431,629
Crook	\$57,020,410	\$36,298	\$0	\$0	\$0	\$51,826,826	\$108,883,534
Fremont	\$148,839,321	\$105,529,484	\$0	\$0	\$0	\$1,400,383	\$255,769,189
Goshen	\$3,119,562	\$0	\$0	\$0	\$0	\$997,658	\$4,117,220
Hot Springs	\$103,880,441	\$0	\$0	\$0	\$0	\$4,041,270	\$107,921,710
Johnson	\$86,801,774	\$49,525,157	\$0	\$0	\$0	\$4,612,185	\$140,939,115
Laramie	\$674,013,685	\$27,639,408	\$0	\$0	\$0	\$9,826,656	\$711,479,748
Lincoln	\$13,777,530	\$82,452,841	\$76,740,294	\$0	\$0	\$1,419,800	\$174,390,465
Natrona	\$296,139,276	\$14,277,600	\$0	\$0	\$0	\$6,685,185	\$317,102,060
Niobrara	\$39,656,599	\$1,005,855	\$0	\$0	\$0	\$79,366	\$40,741,820
Park	\$287,680,609	\$5,615,217	\$0	\$0	\$0	\$1,377,615	\$294,673,440
Platte	\$0	\$0	\$0	\$0	\$0	\$3,346,486	\$3,346,486
Sheridan	\$657,980	\$697,006	\$0	\$0	\$0	\$1,018,367	\$2,373,353
Sublette	\$230,696,018	\$1,303,125,466	\$0	\$0	\$0	\$751,402	\$1,534,572,886
Sweetwater	\$279,736,949	\$283,554,989	\$101,457,096	\$0	\$567,383,333	\$2,207,054	\$1,234,339,421
Teton	\$0	\$0	\$0	\$0	\$0	\$5,110,228	\$5,110,228
Uinta	\$20,838,201	\$56,509,760	\$0	\$0	\$0	\$760,903	\$78,108,864
Washakie	\$23,972,198	\$1,267,340	\$0	\$0	\$0	\$3,777,496	\$29,017,034
Weston	\$31,691,430	\$1,388,103	\$0	\$0	\$0	\$1,472,308	\$34,551,841
Total	\$6,227,155,511	\$2,461,702,717	\$1,933,787,472	\$0	\$567,383,333	\$164,195,804	\$11,354,224,838

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY 2027)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,526,266	\$0	\$0	\$0	\$0	\$16,400,929	\$17,927,195
Big Horn	\$77,921,346	\$1,364,297	\$0	\$0	\$0	\$37,865,921	\$117,151,564
Campbell	\$1,509,265,024	\$216,944,702	\$1,642,923,801	\$0	\$0	\$7,672,295	\$3,376,805,822
Carbon	\$81,356,734	\$92,881,954	\$0	\$0	\$0	\$2,900,121	\$177,138,808
Converse	\$2,480,689,431	\$209,207,799	\$0	\$0	\$0	\$6,516,516	\$2,696,413,746
Crook	\$60,244,349	\$35,702	\$0	\$0	\$0	\$58,252,595	\$118,532,646
Fremont	\$157,254,709	\$103,798,290	\$0	\$0	\$0	\$1,574,010	\$262,627,009
Goshen	\$3,295,942	\$0	\$0	\$0	\$0	\$1,121,353	\$4,417,296
Hot Springs	\$109,753,850	\$0	\$0	\$0	\$0	\$4,542,328	\$114,296,178
Johnson	\$91,709,553	\$48,712,704	\$0	\$0	\$0	\$5,184,028	\$145,606,286
Laramie	\$712,122,476	\$27,185,987	\$0	\$0	\$0	\$11,045,017	\$750,353,481
Lincoln	\$14,405,487	\$82,152,301	\$71,743,379	\$0	\$0	\$1,600,136	\$169,901,304
Natrona	\$312,883,015	\$14,043,378	\$0	\$0	\$0	\$7,514,050	\$334,440,444
Niobrara	\$41,898,786	\$989,354	\$0	\$0	\$0	\$89,206	\$42,977,347
Park	\$303,946,094	\$5,523,100	\$0	\$0	\$0	\$1,548,419	\$311,017,613
Platte	\$0	\$0	\$0	\$0	\$0	\$3,761,402	\$3,761,402
Sheridan	\$695,182	\$685,571	\$0	\$0	\$0	\$1,144,630	\$2,525,383
Sublette	\$231,351,311	\$1,368,881,124	\$0	\$0	\$0	\$856,579	\$1,601,089,014
Sweetwater	\$295,553,300	\$278,903,314	\$94,946,012	\$0	\$599,300,000	\$2,480,696	\$1,271,183,323
Teton	\$0	\$0	\$0	\$0	\$0	\$5,743,822	\$5,743,822
Uinta	\$22,016,395	\$55,582,727	\$0	\$0	\$0	\$855,243	\$78,454,365
Washakie	\$25,327,588	\$1,246,549	\$0	\$0	\$0	\$4,245,851	\$30,819,988
Weston	\$33,483,266	\$1,365,332	\$0	\$0	\$0	\$1,654,853	\$36,503,450
Total	\$6,566,700,105	\$2,509,504,186	\$1,809,613,193	\$0	\$599,300,000	\$184,570,000	\$11,669,687,484

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY 2028)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,452,898	\$0	\$0	\$0	\$0	\$18,113,862	\$19,566,760
Big Horn	\$74,175,636	\$1,300,219	\$0	\$0	\$0	\$41,820,685	\$117,296,540
Campbell	\$1,436,714,067	\$206,755,300	\$1,463,011,915	\$0	\$0	\$8,473,599	\$3,114,954,882
Carbon	\$77,445,884	\$88,519,498	\$0	\$0	\$0	\$3,203,013	\$169,168,395
Converse	\$2,361,441,725	\$199,381,782	\$0	\$0	\$0	\$7,197,109	\$2,568,020,616
Crook	\$57,348,379	\$34,025	\$0	\$0	\$0	\$64,336,568	\$121,718,973
Fremont	\$149,695,414	\$98,923,119	\$0	\$0	\$0	\$1,738,402	\$250,356,935
Goshen	\$3,137,505	\$0	\$0	\$0	\$0	\$1,238,469	\$4,375,974
Hot Springs	\$104,477,939	\$0	\$0	\$0	\$0	\$5,016,734	\$109,494,674
Johnson	\$87,301,039	\$46,424,779	\$0	\$0	\$0	\$5,725,455	\$139,451,273
Laramie	\$677,890,471	\$25,909,123	\$0	\$0	\$0	\$12,198,573	\$715,998,167
Lincoln	\$13,848,332	\$78,529,259	\$64,228,172	\$0	\$0	\$1,770,062	\$158,375,826
Natrona	\$297,842,607	\$13,383,793	\$0	\$0	\$0	\$8,298,827	\$319,525,226
Niobrara	\$39,884,695	\$942,887	\$0	\$0	\$0	\$98,523	\$40,926,105
Park	\$289,335,287	\$5,263,692	\$0	\$0	\$0	\$1,710,137	\$296,309,117
Platte	\$0	\$0	\$0	\$0	\$0	\$4,154,247	\$4,154,247
Sheridan	\$661,765	\$653,372	\$0	\$0	\$0	\$1,264,176	\$2,579,312
Sublette	\$231,330,347	\$1,324,088,989	\$0	\$0	\$0	\$953,880	\$1,556,373,216
Sweetwater	\$281,345,938	\$265,803,857	\$84,548,746	\$0	\$599,300,000	\$2,739,783	\$1,233,738,324
Teton	\$0	\$0	\$0	\$0	\$0	\$6,343,714	\$6,343,714
Uinta	\$20,958,058	\$52,972,132	\$0	\$0	\$0	\$944,566	\$74,874,756
Washakie	\$24,110,081	\$1,188,001	\$0	\$0	\$0	\$4,689,293	\$29,987,375
Weston	\$31,873,712	\$1,301,205	\$0	\$0	\$0	\$1,827,688	\$35,002,605
Total	\$6,262,271,783	\$2,411,375,033	\$1,611,788,834	\$0	\$599,300,000	\$203,857,364	\$11,088,593,013

Appendix C: County-by-County Mineral Ad Valorem Projections by Mineral Resource (FY 2029)

County	Oil	Natural Gas	Surface Coal	Underground Coal	Trona	All Other Minerals	Total
Albany	\$1,329,870	\$0	\$0	\$0	\$0	\$19,942,274	\$21,272,144
Big Horn	\$67,894,589	\$1,208,646	\$0	\$0	\$0	\$46,042,061	\$115,145,297
Campbell	\$1,315,055,932	\$192,193,845	\$1,370,641,911	\$0	\$0	\$9,328,923	\$2,887,220,612
Carbon	\$70,887,918	\$82,285,207	\$0	\$0	\$0	\$3,526,325	\$156,699,451
Converse	\$2,161,479,463	\$185,339,632	\$0	\$0	\$0	\$7,923,584	\$2,354,742,680
Crook	\$52,492,231	\$31,629	\$0	\$0	\$0	\$70,830,697	\$123,354,557
Fremont	\$137,019,499	\$91,956,117	\$0	\$0	\$0	\$1,913,876	\$230,889,493
Goshen	\$2,871,827	\$0	\$0	\$0	\$0	\$1,363,480	\$4,235,307
Hot Springs	\$95,630,952	\$0	\$0	\$0	\$0	\$5,523,123	\$101,154,075
Johnson	\$79,908,558	\$43,155,154	\$0	\$0	\$0	\$6,303,382	\$129,367,094
Laramie	\$620,488,033	\$24,084,384	\$0	\$0	\$0	\$13,429,896	\$658,002,313
Lincoln	\$12,729,994	\$73,199,693	\$59,854,939	\$0	\$0	\$1,948,641	\$147,733,267
Natrona	\$272,621,878	\$12,441,193	\$0	\$0	\$0	\$9,136,510	\$294,199,581
Niobrara	\$36,507,337	\$876,481	\$0	\$0	\$0	\$108,468	\$37,492,286
Park	\$264,834,942	\$4,892,979	\$0	\$0	\$0	\$1,882,759	\$271,610,679
Platte	\$0	\$0	\$0	\$0	\$0	\$4,573,577	\$4,573,577
Sheridan	\$605,728	\$607,356	\$0	\$0	\$0	\$1,391,782	\$2,604,865
Sublette	\$216,196,803	\$1,247,492,754	\$0	\$0	\$0	\$1,049,908	\$1,464,739,465
Sweetwater	\$257,522,115	\$247,083,704	\$79,210,602	\$0	\$599,300,000	\$3,016,337	\$1,186,132,757
Teton	\$0	\$0	\$0	\$0	\$0	\$6,984,048	\$6,984,048
Uinta	\$19,183,371	\$49,241,387	\$0	\$0	\$0	\$1,039,910	\$69,464,668
Washakie	\$22,068,486	\$1,104,332	\$0	\$0	\$0	\$5,162,630	\$28,335,448
Weston	\$29,174,708	\$1,209,563	\$0	\$0	\$0	\$2,012,175	\$32,396,446
Total	\$5,736,504,235	\$2,258,404,056	\$1,509,707,453	\$0	\$599,300,000	\$224,434,364	\$10,328,350,108



Wyoming County Commissioners Association

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