

WYOMING ASSOCIATION OF MUNICIPALITIES

is pleased to provide to
Cities & Towns:

Fiscal Year 2021 (FY21) Budget Preparation Handbook

April 17, 2020



Wyoming
Association of
Municipalities

Building Strong Communities

INTRODUCTION

The Wyoming Association of Municipalities (WAM) represents 97 incorporated cities and towns in the state.

This ***Budget Preparation Handbook*** has been prepared for cities and towns by WAM for your Clerks, Treasurers, City Administrators/Managers, Mayors and Councils to use in your budgeting process. This version contains explanation and reference information, as well as **revenue projections**. The Handbook is intended only as a *guide* in preparing the **FY 2021 (July 1, 2020 to June 30, 2021)** municipal budgets.

When preparing budgets, the data supplied in the Handbook should be adjusted to consider local factors such as changes in LOCAL business activity. This is especially important with sales and use tax estimates. It is very difficult for WAM to assess some of these calculations since different state agencies (Revenue, State Land & Investment Board etc.) use different population numbers.

Additionally, the Sales & Use Tax calculations should be made conservatively for your community based on your knowledge of your history of actual receivables.

Due to the economic downturn with the COVID 19 virus this will impact the distributions numbers and the 2020 Census will have an effect on future distribution numbers.

WAM is providing one paper copy of the Handbook to each of the 97 cities and towns. However, WAM is happy to share the Handbook electronically as a PDF file, and as well, it is available on the WAM website, www.wyomuni.org.

We encourage you to share the information in this Handbook with all elected officials (city/town, county, legislative), employees and citizens who need or want to be informed about the municipal budget process.

As you will read throughout the Handbook these are estimates.

If you have any questions about the data found within this Handbook, please do not hesitate to contact:
WAM Office

wam@wyomuni.org
307-632-0398
315 W. 27th Street
Cheyenne, WY 82001

This report includes page 1- 54.

ACKNOWLEDGEMENTS

Appreciation is extended to several agencies of state government who provided information for use in preparation of this report: Economic Analysis Division of the Department of Administration and Information, the Department of Revenue, the Department of Transportation, the Office of State Land and Investment, and the Legislative Service Office. Additional thanks to WAM staff member Earla Checchi.

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PART I

BUDGET
COMMENTS

BUDGET COMMENTS

2020 LEGISLATIVE BUDGET SESSION: The Governor, the Wyoming Legislature and its Joint Appropriations Committee (JAC) started the 2020 Budget Session facing a shortfall in the current fiscal year, and continuing shortages in funding for supplemental budget considerations. Specifically, coal, oil and natural gas continued with lows for their trade prices and demand from users.

The State of Wyoming creates its budget based on Revenue Forecasts, not on actual revenue received. The CREG (Consensus Revenue Estimating Group) is the official estimating body for all revenues received by Wyoming State Government. The group was created by a mutual informal agreement between the executive and legislative branches in the fall of 1983 as a means of providing a single consensus estimate of revenues to aid in the budgeting process. The leadership of CREG consists of the Administrator of the Economic Analysis Division (EAD) of the Department of Administration & Information and the Budget & Fiscal Manager from the Legislative Service Office (LSO), each serving as a co-chair of the group. Additional members of CREG include representatives from the State Auditor's Office, State Treasurer's Office, Department of Revenue, Department of Education, Wyoming Geological Survey, Wyoming Oil and Gas Conservation Commission, and the University of Wyoming.

The JAC previously decided to separate the budget bill into five (5) spending bills, of which Local Government is one. Governor Gordon, a strong supporter of local government, recommended that funding for cities, towns, and counties stay at \$105 million through the next biennium in his budget proposal. The JAC and legislature made no reductions to this amount during the legislative process, and it remains at \$52.5 million annually. An adopted modification of the Madden Distribution Formula that effectively funnels money away from the larger cities in the state and to the smaller towns is realized by changed distribution amounts for nearly all of Wyoming's municipalities. As it was last year, annual distribution payments remain the same for each Fiscal Year in August and January. The legislature is concerned about state revenues going forward and wanted to split the distributions in case of further declines warranted mid-year reductions. So be aware of this significant change in the timing of the distributions and budget accordingly.

To review: FY's 17-18 biennium \$105 million was appropriated for Local Government. All of these funds were for Direct Distribution with NO Consensus Funding. The \$105 million was divided between the 2 fiscal years of the biennium and were distributed in two payments per fiscal year, one in August and one in January.

To review: FY's 19-20 biennium \$105 million was appropriated for Local Government during the 2019 Budget Session. These funds are for Direct Distribution with NO Consensus funding. The \$105 million is divided between the 2 years of the biennium and will be distributed in two payments per fiscal year, one in August and one in January.

For: FY's 20-21 biennium \$105 million was appropriated for Local Government during the 2020 Budget Session. These funds are for Direct Distribution with NO Consensus funding. The \$105 million is divided between the 2 years of the biennium and will be distributed in two payments per fiscal year, one in August and one in January.

Long Term Uncertainty in State-Shared Revenues

A large share of the revenues budgeted at the local level are derived from state shared sources such as the sales tax, severance tax, and federal mineral royalties. All state shared revenues are distributed to cities, towns, and counties through formulas set by legislative action. There is some degree of uncertainty about the future amounts of these state shared revenues due to factors such as potential losses with coal lease bonuses, issues with the Federal Highway Trust Fund, sales and use tax fluctuation. **Caution should be kept in mind as tentative plans are formed for years beyond FY 2021.**

PART II

STATUTORY
REQUIREMENTS
FOR BUDGETING

STATUTORY REQUIREMENTS FOR BUDGETING

The preparation and adoption of a budget is the responsibility of the governing body of each municipality.

*The statute references on pages 6, 7, and 8 have been **updated and are bolded**.*

First Class Cities and Cities under the City Manager Form of Government

All incorporated first-class cities and towns operating under the city manager form of government must comply with the provisions of the Uniform Municipal Fiscal Procedures Act (§16-4-101 through §16-4-124) in preparing its budget. The act requires:

1. All departments must submit their budget requests to the budget officer by May 1st of each year. A budget officer is identified by §16-4-102(a)(iv) as any official appointed by the governing body. The budget officer must prepare a tentative budget for each fund and file it with the governing body no later than May 15th of each year.
2. The budget shall be in a format which best serves the needs of the municipality.
3. The budget must contain actual revenues and expenditures in the last completed fiscal year, estimated total revenues and expenditures for the current fiscal year, and estimated available revenues and expenditures for the ensuing budget year, and the year-to-year change in estimated revenue;
4. Each budget must contain the estimates developed by the budget officer together with specific work programs and other supportive data requested by the governing body, and must be accompanied by a budget message which outlines the proposed financial policies for the budget year and explains any changes from the previous year;
5. The proposed budget for the city or town must be reviewed and considered by the governing body in a regular or special meeting called for this purpose. After holding a public hearing, the governing body must adopt a budget (§16-4-109).
6. A summary of the budget the governing body proposes to adopt must be entered in the minutes.
7. The summary of the proposed budget must be published at least one (1) week before the date of the public hearing in a newspaper having general circulation in that locality or, if there is none, by posting the notice in three (3) conspicuous places within the municipality. The budget hearing must be held not earlier than the second Tuesday in June and not later than the third Tuesday in June (§16-4-109); copies of publications of hearings shall be furnished to the director of the state Department of Audit.
8. No appropriation in the final budget of any fund can be more than the estimated expendable revenue of the fund for the budget year (§16-4-110).
9. No later than the day after the public hearing, the governing body must make the necessary appropriations and adopt the budget which, will be in effect for the next fiscal year barring further amendment.
10. A copy of the adopted budget, certified by the budget officer, must be furnished to the county commissioners on or before July 31st (**§39-13-104(c)**) for the necessary property tax levies (§16-4-111).

Summary of budget procedure for first class cities and cities under the city manager form of government:

1. Prepare budget request by May 1
2. File with governing body by May 15
3. Format must contain actual data from previous year, estimated revenues, and expenditures and year-to-year changes.
4. Prepare budget message
5. Schedule and hold public meeting
6. Adopt budget
7. Summary of budget in minutes and publish
8. Be aware of budget limits
9. Make necessary appropriations
10. Certified copy of budget to County Commissioners
11. Cities and Towns DO NOT need to send a copy to the Legislative Services Office
12. May want to issue a local media release to inform public of fiscal year budget. Not a statutory requirement.

Towns with less than 4,000 population

The fiscal year of each town, except those subject to the Uniform Municipal Fiscal Procedures Act, begins **July 1st** or at such other time fixed by ordinance (§15-2-201). Any incorporated town with a population of less than 4,000 inhabitants must:

1. Prepare its budget in a format acceptable to the Wyoming Department of Audit (§16-4-401(f)).
2. Within the last quarter of each fiscal year, the governing body of any incorporated town must pass an annual appropriation ordinance for the next fiscal year. The ordinance must specify the objects and purposes for which the appropriations are made, and the amount appropriated for each object and purpose.
3. No further appropriation can be made except as provided in §16-4-112 through §16-4-114.
4. The total amount appropriated cannot exceed the probable amount of revenue that will be collected during the fiscal year **(§15-2-201(a))**.
5. The statutes do not specify the budgeting procedure to be followed by towns of under 4,000 inhabitants. However, proper budgeting is essential for the conduct of public affairs.

Summary of budget procedure for towns with less than 4,000 population

1. Prepare budget
2. Pass appropriation ordinance
3. Appropriation cannot exceed revenues
4. Notify County Commissioner of tax levy
5. May want to issue a local media release to inform public of fiscal year budget. Not a statutory requirement

Summary of Statutory Budget Dates and Requirements

REQUIREMENT/ITEM	TOWNS UNDER 4000 POPULATION	MUNICIPALITIES SUBJECT TO THE UNIFORM MUNICIPAL FISCAL PROCEDURES ACT
Dates of the fiscal year	July 1 –June 30 (§15-2-201)	July 1-June 30 (§16-4-102)
Department heads submit budget requests		May 1 (§16-4-104)
Budget is to be prepared in a format acceptable to the Department of Audit	(§16-4-125(c))	
Tentative budget prepared by the budget officer		On or before May 15 th (§16-4-104)
Publication of tentative budget		At least one week prior to public meeting
Public hearings on budget and truth in taxation		Not prior to the second Tuesday in June and not later than the third Tuesday in June (§16-4-109)
Adoption of budget	Ordinance passed during the last quarter of the fiscal year (§15-2-201)	A resolution or ordinance passed within 24 hours of the budget hearing (§16-4-111)
Notify county commissioners of the mill levy to be assessed	On or before the 4 th Monday in May (§39-13-104(k))	On or before July 31 (§39-13-104(k))
Publish year-end budget information	Immediately after the end of the fiscal year	Publish semi-annual and annual reports (§15-3-306)
Annual City and Town financial reports completed and sent to the Department of Audit and a copy to the WAM office	3 months after the end of the fiscal year (§9-1-510)	3 months after the end of the fiscal year (§9-1-510)
Complete annual audit/self-audit	December 31	No later than 6 months after the end of the fiscal year or December 31 (§16-4-121)

PART III

LOCALLY DETERMINED REVENUE SOURCES

LOCALLY DETERMINED REVENUE SOURCES

In addition to the state-distributed revenues, discussed in Part IV of this *Handbook*, many local revenues must be estimated. The more significant local sources are briefly discussed below.

Franchise Fees

Most municipalities impose a franchise fee on public utilities and telecommunication companies for the privilege of using public rights-of-way in their community. This fee can either be a flat annual amount, a percent of gross revenues, or determined on some other basis.

Interest

Like many other economic indicators, the future rate of return on short-term investments is difficult to predict. Federal Reserve policy has kept short term interest rates low since the economic downturn, and Chairperson Jerome Powell appears to be continuing that trend in the near-term; however, uncertainty remains on when and if interest rates will be adjusted. It is advisable to monitor interest rates frequently to see if targets are being met. Pooling of investments with the State Treasurer as described below is one of several options.

Local Investment Pool – WYO-STAR (§9-1-416)

The WYO-STAR pool provides local government entities the opportunity to transmit funds to the State Treasurer for investing in the short-term pool. Participation in the pool is voluntary. Recognizing that many long-term relationships now exist with local financial institutions and brokers/dealers, the State of Wyoming does not solicit pool participants. However, if this investment pool can be a benefit, it is available to any municipality.

The minimum transaction size for deposit or withdrawal is \$500. A maximum transaction size may be set by the State Treasurer based on the total pool size and other situational conditions.

WYO-STAR investments, conformance to state statutes, and manager performance are reviewed quarterly by the consultant R. V. Kuhns & Associates, Inc. hired by the State Loan and Investment Board.

The WYO-STAR Program continues to be successful in serving as an investment opportunity for its participants. The pool remains extremely liquid, using top grade investments, while producing returns which have exceeded many other short-term investment programs. One of the most important features is the accessibility to funds without a withdrawal penalty.

State Treasurer's office contact: 307-777-7297.

WGIF – (Wyoming Government Investment Fund/PFM Assets Management) – is a statutory trust co-sponsored by WAM and the Wyoming School Boards Association. It offers local governments fixed-term investments as well as a common fund with an average maturity less than ninety (90) day. Accounts can be accessed on a 24-7 basis and there is no minimum balance required. Liquidity and preservation of capital are the fund objectives. The Fund's Trustees are all officials of Wyoming governmental entities. The portfolio is professionally managed.

Property Taxes

WYOMING STATE TOTAL ASSESSED VALUATION	
CALENDAR YEAR	BILLION \$
2001	11.2
2002	10.3
2003	13.7
2004	16.4
2005	20.9
2006	21.5
2007	21.9
2008	29.2
2009	21.3
2010	24.3
2011	25.2
2012	22.7
2013	24.1
2014	26.0
2015	20.9
2016	18.8
2017	20.7
2018	22.2
Projected*	
2019*	21.9
2020*	21.6
2021*	22.2

Figures derived from January 2020 CREG report.

Fines and Forfeitures

Income from this source can be estimated from local historical trends.

Other Fees

There is a wide range of user fees, administrative fees, and license fees, which may be charged by municipalities.

In establishing a reasonable fee for documents, municipalities may wish to consider both the direct costs of providing the item, but also a portion of the costs in developing the document. This is particularly important for planning and engineering documents. In establishing all other fees, municipalities may want to base the fee on both the direct and indirect (overhead and administration) costs of providing the service.

The list on the following page can be used to ensure that all revenue sources have been included in **estimating** FY 2021 income. The list may also provide some suggestions for increasing income in areas where fees are not now being charged.

It is highly recommended that fees, if any fees are assessed, be published, and/or be provided to any individual requesting documents.

Common Municipal Fees

Photocopies
Copies of ordinances and/or codes
Thumb drive or other electronic copies
Filing fees for political candidates
Sale of abandoned property
Sale of surplus property
Processing fee for billing services
Special improvement administration fee

Business Licenses:

General business license
Contractors
Transient merchants
Pawnbrokers
Tree trimmers
Amusement devices
Private security or detective services
Junk dealers
Solicitors
Service stations
Towing services
Carnivals

Permits and Fees:

Building permits
Plan reviews
Electrical permits
Plumbing permits
Fencing permits
Curb cut permits
Encroachment permits
Sale of maps and reproductions
Establish grades for curbs and roads, etc.
Finding property pins
Sale of various codes
Septic tank permits
Demolition permits
Moving of buildings
Sign permits
Sidewalk repair permits
Charges for plans and specifications
Advisory inspections or on-site reviews
Pre-development conferences
Traffic control permit
Construction trailer permit
Tap inspection
Licensing of building trade contractors
Project licenses for out-of-town contractors
Special Events

Parks and Recreation

Rent of facilities and equipment
Swimming pool fees
Golf course green fees
Concession rentals

Charges for recreation classes
Museum admission
Athletic fields
Tournament entry fees
Camping fees
Cleanup/restoration fee after special events
Metered water
Park use fees for large gatherings
Leagues

Cemetery Fees:

Lot fee
Perpetual care fee
Opening and closing fees

Animal Control:

Boarding fees
Licensing fees
Adoption fees

Transportation:

Parking meters
Airport landing fees
Lease fees at airport
Concession agreements at airport
Loading zone permits
Street cleaning after special events

Health:

Ambulance service
First aid and CPR charges

Development and Growth Costs:

Installing water lines and hydrants
Installing sewer lines
Providing drainage
Constructing curb, gutter, and sidewalk
Constructing streets
Engineering costs
Dedicating all necessary rights-of-ways and easements
Survey monuments and surveys of property
Street signs
Street lighting
Cost to inspect a developer's work

Others:

Park land fee or payment in lieu
Water right deeds or payment in lieu
Annexation fees
Solid waste system fee
School construction fee
Police protection fee
Transportation fee
Health fees
Maintenance facilities

PART IV

STATE REVENUE SOURCES

STATE REVENUE SOURCES

FY 2021 Projections and Trends of Major State Shared Revenues

A large share of the revenues budgeted at the local level are derived from state shared sources, such as sales tax, severance tax and federal mineral royalties. All state shared revenues are distributed to cities, towns, and counties through formulas set by state legislative action.

This section discusses the major state revenue sources that are shared through statutory legislation with cities and towns. The discussion will provide the reader with the basic information regarding each revenue source and the basis of distribution to each city and town. Included is historical data, a description of the revenue, and an estimate of the total revenues to be distributed to each municipality.

The appendix of this **Handbook** includes a breakdown of the revenues expected in FY 2021 by each municipality. Revenues covered in this section are:

- Cigarette Tax
- Federal Mineral Royalties
- Severance Tax
- Sales and Use Tax
- Gasoline Tax
- Special Fuels Tax (Diesel)
- Biennial Direct Distribution Funding
- Pari-Mutuel
- Wyoming Lottery

A common question is "what is the source of the revenue estimates?" The major revenue sources, sales and use taxes, federal mineral royalties, and severance tax are based on projections generated by the CREG. The CREG is a group of state experts representing both the executive and legislative branches of government who have been charged with the responsibility of estimating certain revenues for use by the governor and legislature. The CREG usually meets in early October to develop estimates for planning purposes. The group meets again in January or February, just prior to the legislative session, to update the October values. Historically, the CREG's estimates have proven to be accurate. The major shared revenues in this report are based on the January 2020 projections.

Estimates for cigarette tax were developed based on historic trends. The fuel tax projections were derived from estimates developed by the Department of Transportation.

CIGARETTE TAX

Source: Historically, Wyoming has imposed an excise tax of \$0.006 on each cigarette, or \$0.12 cents per package of 20 cigarettes, sold by a wholesaler, who retains 6% of the total collected. Of the remainder, 33 1/3% is distributed to cities, towns, and counties. The remaining amount is divided with 38¼% going to the State General Fund and 61¼% to cities, towns, and counties (§39-18-111). Tobacco taxes increased significantly in 2003, but none of that increase goes to cities, towns, and counties.

Basis of Estimates: Projections for the statewide total for FY 2021 are based on historical trends. Municipalities should compare these estimates with their own actual history and should also adjust for any changes in the sales outlets within their corporate limits.

Basis of Distribution: Cigarette taxes are distributed to the cities, towns, and counties based on point-of-delivery to the retailer, as reported by the cigarette wholesaler. When retailers take delivery of cigarettes at a wholesaler's business location, the associated tax will be distributed based on the wholesaler's business location, not the location of the retailer.

Distribution Dates: The taxes are distributed monthly with a two-month lag between revenues collected and revenues distributed.

The following table shows past revenue distributions to cities and towns along with the *estimates* (*) for FY 2020 through FY 2021.

Cigarette Tax

Fiscal Year	Distribution
2001	\$3,336,508
2002	\$3,325,118
2003	\$3,343,992
2004	\$3,070,587
2005	\$3,135,021
2006	\$3,239,689
2007	\$3,180,000
2008	\$3,228,000
2009	\$3,150,000
2010	\$3,252,000
2011	\$3,230,000
2012	\$2,679,519
2013	\$2,635,962
2014	\$2,509,239
2015	\$2,504,623
2016	\$2,423,879
2017	\$2,254,190
2018	\$2,173,916
2019	\$2,129,162
2020*	\$2,550,000
2021*	\$2,550,000

SEE PAGE 25 FOR ESTIMATED CIGARETTE TAX DISTRIBUTION.

FEDERAL MINERAL ROYALTIES

Source: Wyoming statutes provide that 9.375% of up to \$198 million of Federal Mineral Royalties, not including coal bonus funds, received by the State of Wyoming annually will be distributed to cities and towns.

Basis of Estimate: The amounts indicated are based on figures from the Revenue Forecasts published by the CREG. The latest forecast was made in January 2020.

Basis of Distribution: The distribution formula is unique. First, each city or town having a population over 325 receives a \$15,000 base payment per year. Towns having a population of 325 or less receive \$12,000 per year. The total distribution for the year is estimated first. Next, the base amount, described above, is deducted from the total. The amount to be distributed to the municipalities within each county is then determined as the ratio of the school district Average Daily Membership (ADM) to the total ADM for the state. Distribution within the county to the municipalities is based on the population relationship each incorporated municipality has with all the towns and cities in the county.

Calculation Example: CITY OF LARAMIE - ALBANY COUNTY

A) Total Mineral Royalty to be distributed:	\$18,562,500
B) Total Base payments:	\$1,398,000
C) Net to be distributed (A-B):	\$17,164,500
D) County ADM (Appendix A):	.040958734
E) Amount to County (D*A):	\$703,036
F) City of Laramie population % in county:	.992112
G) Formula amount to the City of Laramie (E*F):	\$697,491
H) Base amount to City of Laramie (Appendix A):	\$15,000
I) Total Mineral Royalty to Laramie (G+H):	\$712,491

Distribution Dates: The state is now distributing the funds on a quarterly basis, with electronic payments made close to October 1, January 1, April 1, and during the last week of June. The base payments are usually included in the October payment. The federal mineral royalty table shows the estimates for FY2020 through FY2024, which are the same. The amount is capped by the de-earmarking legislation passed in 2001. If total mineral revenues in the state remain strong, the amount is not expected to decrease.

FEDERAL MINERAL ROYALTIES

Fiscal Year	ANNUAL Distribution
2001	\$21,028,138
2002	\$18,562,500
2003	\$18,562,500
2004	\$18,562,500
2005	\$18,562,500
2006	\$18,562,500
2007 – 2019	\$18,562,500
2020– 2024 (projected)	\$18,600,000

**SEE PAGE 27 FOR
FEDERAL MINERAL ROYALTIES DISTRIBUTION.**

SEVERANCE TAX

Source: The severance tax to cities and towns is derived from a 9.25% share of a \$155 million distribution account funded from severance taxes on all minerals produced in the state.

Basis of Estimate: The CREG report for January 2020 is used as the basis of the estimate. The report shows that total severance taxes are approximated at \$600 million for all years of the forecast. If this total exceeds approximately \$165 million, the severance tax distribution for municipalities will remain constant at \$14,300,000.

Basis of Distribution: The distribution of severance taxes to cities and towns is based on population. Each municipality receives an amount proportional to the percentage the population of the municipality bears to the state incorporated population. If a city has 5% of the total incorporated population, it receives 5% of the severance taxes allocated to cities and towns.

Distribution Dates: These taxes are distributed on a quarterly basis with payment dates of October 1, January 1, April 1, and during the last week of June.

Severance Tax Distribution/Fiscal Year: The following table shows the CREG-reported severance tax distribution to cities and towns for previous years as well as projections for FY 2020 through FY 2024.

SEVERANCE TAX

Fiscal Year	Distribution
2001	\$33,130,343
2002	\$15,101,587
2003	\$14,628,852
2004	\$15,004,762
2005	\$15,671,001
2006	\$16,162,339
2007	\$15,410,957
2008	\$14,224,389
2009	\$14,736,265
2010	\$14,336,803
2011	\$14,111,700
2012	\$14,337,527
2013	\$14,337,500
2014	\$14,337,500
2015	\$14,337,500
2016	\$14,337,500
2017	\$14,337,500
2018	\$14,337,500
2019	\$14,337,500
2020*-2024*	\$14,300,000

SEE PAGE 31 FOR FY YTD SEVERANCE TAX DISTRIBUTION.

SALES AND USE TAX

Source/History: In 1993, the state increased the sales and use tax to \$0.04 and decreased the distribution to local government to 28%. The 2000 Legislature made this rate permanent. In 2002, the legislature approved an increase in the common local government share to 29% starting July 1, 2002, and to 31% starting July 1, 2004. 1% goes back to the Department of Revenue for administration fees.

Basis of Estimate: **Each municipality should carefully evaluate its own circumstances before budgeting sales and use tax income. We CANNOT stress this enough regarding sales and use tax.** These revenues are quite volatile and vary based on economic activity within the county. Per the Department of Administration and Information, Economic Analysis Division in October 2016: *In FY 2016 and FY 2017, the forecast was revised downward by \$10.2 million and \$3.9 million respectively to reflect the impact of a weakening mining sector on the state's economy. The retail trade and tourism industries are expected to drive growth in the state and to some extent, help offset some of the drag that could be experienced from a projected slowdown in crude oil exploration and drilling.*

The January 2020 Consensus Revenue Estimating Group Revenue (CREG) Forecast included comments regarding sales and use tax and oil price assumptions. The CREG reads in part *Wyoming oil production continues to rebound from the decline experienced in CY 2016. Looking forward, there is a great deal of uncertainty in the oil markets.* While exploration and drilling remain active, oil production is not as high as anticipated. The specific purpose local option tax is not included because it is limited to a fixed amount for specific projects.

5th Penny – General purpose

6th Penny – Specific purpose

7th Penny – Specific purpose Municipal Option

8th Penny – Economic Development

Basis of Distribution: The current 31% distribution to cities and towns is based on a two-part formula. The taxes are first returned to the county of the sales transaction, then divided among the county and its cities and towns based on the percentage the population of each municipality bears to the total county population. All the general-purpose optional tax except for an administrative fee is returned to the county of transaction where it is divided in the same way as the basic tax.

Distribution Dates: The taxes are distributed monthly by the Department of Revenue.

The following table shows the actual distribution from the state's basic sales and use tax to cities and towns (not to counties) for previous years.

Sales and Use Tax

Fiscal Year	Distribution*	Fiscal Year	Distribution*
2001	\$111,862,405	2012	\$218,435,406
2002	\$122,670,424	2013	\$209,012,334
2003	\$122,327,220	2014	\$227,676,375
2004	\$133,670,501	2015	\$241,237,212
2005	\$153,244,928	2016	\$191,054,701
2006	\$184,982,653	2017	\$181,368,239
2007	\$206,703,825	2018	\$237,135,410
2008	\$220,293,726	2019	\$212,204,378
2009	\$224,436,319	2020*	\$212,204,378
2010	\$179,048,405	2021*	
2011	\$199,129,526	2022*	

*These amounts include only the basic tax, and none of the local option taxes. **These are estimates.**

SEE PAGE 34 FOR ESTIMATED BASIC SALES AND USE TAX DISTRIBUTION

GASOLINE TAX

Source: The source of this revenue is a tax of \$0.24 per gallon. Distribution of the tax is as follows: 57.5% to the State Highway Fund, 13.5% to counties, 14% to the County Road Fund, 15% to cities and towns. Prior to FY 2003, cities and towns received revenue only from \$0.11 of the tax.

Basis of Estimate: Estimates are based on figures provided by the Department of Transportation.

Basis of Distribution: §39-17-111(d)(iii) outlines the formula for the distribution of the 15% to cities and towns. The formula allows for a maximum of \$31,250 to be contributed to the University Technology Transfer program and the remainder as follows: 75% of the distribution is from distributor sales located within the municipality and 25% based on the ratio of the population of the municipality to the state total incorporated population according to the last federal census.

Distribution Dates: The tax is distributed monthly by the Department of Transportation.

The following table shows the gasoline fuel tax distribution to cities and towns for previous years.

GASOLINE TAX

Fiscal Year	Distribution
2001	\$4,926,431
2002	\$5,429,645
2003	\$6,416,853
2004	\$6,962,342
2005	\$5,961,598
2006	\$5,735,545
2007	\$5,478,359
2008	\$6,063,211
2009	\$5,876,286
2010	\$5,271,695
2011	\$5,980,770
2012	\$5,605,165
2013	\$6,205,598
2014	\$11,171,767
2015	\$11,913,842
2016	\$11,952,976
2017	\$11,284,159
2018	\$10,830,606
2019*	\$10,033,140
2020*	\$10,830,606
2021*	\$10,857,084

SEE PAGE 40 FOR ESTIMATED GASOLINE TAX DISTRIBUTION

SPECIAL FUELS TAX

(Diesel)

Source: The source of this revenue is a tax of \$0.24 per gallon. After a deduction of 2% for administration cost, the remainder is distributed as follows: 20% to the counties, 5% to cities and towns, and the remainder to the State Highway Fund.

Basis of Estimate: All Figures are provided by the Department of Transportation.

Basis of Distribution: §39-17-211(d)(ii)(B) provides that the distribution of the cities and towns 5% share of the tax based on the ratio that the total population of the municipality bears to the total population of all municipalities within the state. For example, if a town has 5% of the total population of all incorporated cities and towns, it will receive 5% of the diesel fuel tax distribution. See Appendix A for the municipal population ratios.

Distribution Dates: The tax is distributed monthly by the Department of Transportation.

The following table shows the diesel fuel tax distribution to cities and towns for previous years.

SPECIAL FUELS TAX

(Diesel)

Fiscal Year	Distribution
2001	\$1,496,914
2002	\$1,576,686
2003	\$1,863,356
2004	\$1,809,686
2005	\$2,103,721
2006	\$2,184,289
2007	\$2,322,377
2008	\$2,496,309
2009	\$2,292,164
2010	\$1,859,242
2011	\$2,264,079
2012	\$2,153,727
2013	\$2,299,454
2014	\$4,297,958
2015	\$4,234,440
2016	\$4,824,805
2017	\$3,767,143
2018	\$3,803,279
2019*	\$3,803,279
2020*	\$3,844,047
2021*	\$3,844,047

SEE PAGE 43 FOR ESTIMATED SPECIAL FUELS TAX DISTRIBUTION

BIENNIAL SUPPLEMENTAL FUNDS DIRECT DISTRIBUTION

Source: The source of this revenue is essentially “over-the-cap” mineral revenues that flow through the state general fund to this account prior to the Budget Session. The Governor may “recommend” a supplemental funding amount, and the Legislature may choose to appropriate the funding.

History: In the Biennium (13-14) local government received \$135M in the Budget Bill, then in the supplemental year they received another \$25M, for total biennium funding of \$160M.

In the Biennium (15-16) local government received \$175M in the Budget Session and received an additional \$8M in the General Session Supplemental budget for a Biennium total of \$183M. Of the \$183M the direct distributions totaled \$113M and \$70M was for countywide consensus.

In the Biennium (17-18) the legislature approved \$105M for direct distributions split into two payments per FY, one half in August and the other half in January. There was no consensus funding.

In the last Biennium (18-19) the legislature approved \$105M for direct distributions split into two payments per FY, one half in August and the other half in January. There was no consensus funding.

In the last Biennium (19-20) the legislature approved \$105M for direct distribution split into two payments per FY, one half in August and the other half in January. The direct distribution formula has not changed and there is no consensus funding. The legislature provided no additional funding for local governments through the supplemental budgeting process during the 2019 General Session.

In the current Biennium (20-21) the legislature approved \$105M for direct distribution split into two payments per FY, one half August and the other half in January. The direct distribution formula has changed and there is no consensus funding. The legislature provided no additional funding for local governments through the supplemental budgeting process during the 2020 Budget Session.

SEE PAGE 46 FOR DIRECT DISTRIBUTIONS INCLUSIVE OF HARDSHIP FUNDING

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WYOMING PARI-MUTUEL COMMISSION

Source: The source of this revenue is off-track horse racing wagering that is played in approved, permittee locations.

Basis of Estimate: Estimates are based on figures provided by the Wyoming Pari-Mutuel Commission.

Basis of Distribution: §11-25-105 – Pari-Mutuel Wagering: The commission may issue pari-mutuel permits for a specified period not to exceed three (3) years from the date of issuance to any Wyoming county, incorporated cities, towns and county fair board or any corporation or association which has been approved by the board of county commissioners and provides a bond acceptable to the commission.

The Commission will pay an amount equal to one-half percent (1/2%) of the total amount wagered attributable to historic pari-mutuel events and one and one-half percent (1 ½%) of the total amount wagered attributable to live pari-mutuel events, shown by the report to the commission, to be credited by the state treasurer to a separate account.

The Commission will pay an amount equal to one percent (1%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the commission, to be transferred by the commission to the county and the city or town in which the permittee is located, in equal shares, or to the county alone if the permittee is not located within the boundaries of a city or town.

Distribution Dates: The Commission operates on a calendar year, not a fiscal year. Their distributions are made two times a year.

The following table shows the Historic Racing Summary distribution to cities and towns for previous years.

HISTORIC RACING

YEAR	WYOMING DOWNS LLC & WYOMING HORSE RACING LLC
2013	\$ 938 cities/ towns
2014	\$493,117 cities/ towns
2015	\$1,267,719 cities/ towns
2016	\$1,167,145 cities/towns
2017	\$1,925,968 cities/towns
2018	\$2,724,990 cities/towns
2019	\$2,007,123 cities/towns
2020	

SEE PAGE 49 FOR WYOMING PARI-MUTUEL COMMISSION DISTRIBUTIONS

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WYOMING LOTTERY

Source: The source of this revenue is the Wyoming Lottery – WyoLotto - which features Powerball, and Cowboy Draw, Lucky for Life games sold through approved retailers. **The figures given are estimates.**

Basis of Estimate: Estimates are based on information provided to the Wyoming Legislature.

Basis of Distribution: §19-17-111(b) On or before the fifteenth (15) day of each quarter, the corporation shall transfer to the treasurer's office, for credit to the lottery account which is hereby created, the amount of all net proceeds minus prizes and amounts earned pursuant or subsection (a) of this section during the preceding quarter. Upon their deposit into the account, any monies representing a deposit of net proceeds shall then become the unencumbered property of the state of Wyoming and the corporation shall have no power to agree or undertake otherwise. At least once per fiscal year, these monies shall be paid by the treasurer to the treasurers of the counties, cities and towns for payment into their respective general funds. The percentage of the balance that will be distributed to each county and its cities and towns will be determined by computing the percentage that sales of lottery tickets collected by retailers in each county including its cities and towns bear to total sales of lottery tickets collected by retailers in all counties including their cities and towns. This percentage of the monies shall be distributed within each county as follows:

Distribution Dates:

Quarterly distributions (April, July, October and January) are provided to municipalities, with monies coming from lottery tickets sales.

See page 52 for Wyoming Lottery Distributions

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PART V

STATEWIDE
REVENUE DISTRIBUTION PROJECTIONS

CIGARETTE TAX			Pages 25-26
TOWN OR CITY	Actual FY 2018 Cigarette Tax	Actual FY 19 Cigarette Tax	Actual FY 20 Year to date
AFTON	\$ 14,395	\$ 14,012	\$ 9,468
ALBIN	\$ -	\$ -	\$ -
ALPINE	\$ 10,008	\$ 11,873	\$ 8,356
BAGGS	\$ 2,316	\$ 2,319	\$ 1,434
BAIROIL	\$ -	\$ -	\$ -
BAR NUNN	\$ -	\$ -	\$ -
BASIN	\$ 4,960	\$ 5,703	\$ 3,201
BEAR RIVER	\$ -	\$ -	\$ -
BIG PINEY	\$ 2,140	\$ 2,463	\$ 1,663
BUFFALO	\$ 26,011	\$ 25,330	\$ 16,577
BURLINGTON	\$ -	\$ -	\$ -
BURNS	\$ -	\$ -	\$ -
BYRON	\$ -	\$ -	\$ -
CASPER	\$ 278,645	\$ 273,243	\$ 184,162
CHEYENNE	\$ 321,345	\$ 313,995	\$ 216,436
CHUGWATER	\$ 10	\$ -	\$ -
CLEARMONT	\$ 385	\$ 379	\$ 239
CODY	\$ 73,857	\$ 66,786	\$ 45,292
COKEVILLE	\$ 2,569	\$ 2,603	\$ 2,023
COWLEY	\$ 842	\$ 962	\$ 687
DAYTON	\$ 1,377	\$ 1,146	\$ 776
DEAVER	\$ -	\$ -	\$ -
DIAMONDVILLE	\$ 1,275	\$ 1,060	\$ 784
DIXON	\$ -	\$ -	\$ -
DOUGLAS	\$ 46,208	\$ 53,267	\$ 39,214
DUBOIS	\$ 7,152	\$ 7,474	\$ 4,973
EAST THERMOPOLIS	\$ -	\$ -	\$ -
EDGERTON	\$ 78	\$ -	\$ -
ELK MOUNTAIN	\$ -	\$ -	\$ -
ENCAMPMENT	\$ -	\$ -	\$ -
EVANSTON	\$ 93,839	\$ 97,357	\$ 68,063
EVANSVILLE	\$ 30,261	\$ 24,630	\$ 13,721
FORT LARAMIE	\$ 276	\$ 261	\$ 91
FRANNIE	\$ -	\$ -	\$ -
GILLETTE	\$ 188,391	\$ 190,427	\$ 130,917
GLENDO	\$ 1,640	\$ 2,119	\$ 1,658
GLENROCK	\$ 9,757	\$ 9,906	\$ 7,143
GRANGER	\$ 8	\$ 12	\$ 36
GREEN RIVER	\$ 53,323	\$ 49,603	\$ 31,857
GREYBULL	\$ 15,330	\$ 14,328	\$ 9,420
GUERNSEY	\$ 8,498	\$ 8,664	\$ 5,404
HANNA	\$ -	\$ 1,092	\$ 731
HARTVILLE	\$ -	\$ -	\$ -
HUDSON	\$ 5	\$ 39	\$ 46
HULETT	\$ 3,033	\$ 2,324	\$ 1,548
JACKSON	\$ 36,572	\$ 23,563	\$ 15,399
KAYCEE	\$ 1,469	\$ 1,884	\$ 1,351
KEMMERER	\$ 15,904	\$ 13,875	\$ 9,844
KIRBY	\$ -	\$ -	\$ -

CIGARETTE TAX			
LA BARGE	\$ 2,435	\$ 2,801	\$ 1,782
LA GRANGE	\$ -	\$ -	\$ -
LANDER	\$ 35,356	\$ 33,196	\$ 22,699
LARAMIE	\$ 95,931	\$ 87,033	\$ 60,335
LINGLE	\$ 1,074	\$ 1,266	\$ 740
LOST SPRINGS	\$ -	\$ -	\$ -
LOVELL	\$ 19,188	\$ 17,675	\$ 11,806
LUSK	\$ 12,035	\$ 12,171	\$ 8,093
LYMAN	\$ 6,121	\$ 5,779	\$ 3,738
MANDERSON	\$ 8	\$ -	\$ -
MANVILLE	\$ 196	\$ 183	\$ 70
MARBLETON	\$ 7,319	\$ 7,313	\$ 4,755
MEDICINE BOW	\$ 3,083	\$ 3,262	\$ 2,845
MEETEETSE	\$ 1,824	\$ 1,539	\$ 932
MIDWEST	\$ 2,849	\$ 3,033	\$ 1,891
MILLS	\$ 61,147	\$ 57,083	\$ 37,724
MOORCROFT	\$ 10,646	\$ 9,461	\$ 6,463
MOUNTAIN VIEW	\$ 10,359	\$ 9,343	\$ 6,032
NEWCASTLE	\$ 34,068	\$ 31,906	\$ 21,831
OPAL	\$ -	\$ -	\$ -
PAVILLION	\$ 457	\$ 482	\$ 269
PINE BLUFFS	\$ 7,479	\$ 6,987	\$ 4,619
PINE HAVEN	\$ 2,592	\$ 2,162	\$ 1,455
PINEDALE	\$ 15,647	\$ 15,012	\$ 10,489
POWELL	\$ 35,056	\$ 32,526	\$ 21,936
RANCHESTER	\$ 1,946	\$ 2,556	\$ 2,087
RAWLINS	\$ 55,692	\$ 51,192	\$ 33,598
RIVERSIDE	\$ 1,391	\$ 1,571	\$ 1,062
RIVERTON	\$ 69,654	\$ 62,429	\$ 41,276
ROCK RIVER	\$ -	\$ -	\$ -
ROCK SPRINGS	\$ 160,700	\$ 145,333	\$ 94,984
ROLLING HILLS	\$ -	\$ -	\$ -
SARATOGA	\$ 11,814	\$ 10,956	\$ 7,833
SHERIDAN	\$ 129,354	\$ 119,149	\$ 79,139
SHOSHONI	\$ 4,398	\$ 4,521	\$ 2,900
SINCLAIR	\$ 149	\$ 276	\$ 118
STAR VALLEY RANCH	\$ -	\$ -	\$ -
SUNDANCE	\$ 7,906	\$ 7,495	\$ 5,490
SUPERIOR	\$ 223	\$ 112	\$ 22
TEN SLEEP	\$ 1,102	\$ 977	\$ 755
THAYNE	\$ 7,220	\$ 4,880	\$ 4,669
THERMOPOLIS	\$ 21,731	\$ 19,416	\$ 5,542
TORRINGTON	\$ 47,947	\$ 42,855	\$ 28,771
UPTON	\$ 6,480	\$ 5,502	\$ 3,954
VAN TASSELL	\$ -	\$ -	\$ -
WAMSUTTER	\$ 8,914	\$ 10,778	\$ 7,364
WHEATLAND	\$ 30,788	\$ 31,880	\$ 20,548
WORLAND	\$ 29,492	\$ 29,020	\$ 17,575
WRIGHT	\$ 12,386	\$ 15,349	\$ 12,128
YODER	\$ -	\$ -	\$ -
TOTAL	\$ 2,254,190	\$ 2,129,161	\$ 1,432,830

UNDER THE CAP" FEDERAL MINERAL ROYALTY DISTRIBUTION, FY 2020				
Pages 27-30				
Distribution Dates: October 2020 and January, April, & June 2021				
Total City & Town Distribution	*These amounts may have slight changes depending on final school Average Daily Membership information.			
Town or City	*Variable Amount FY 19	Fixed Base Amount	*Total Distribution Amount for FY 19	*Total Distribution Amount for YTD FY 20 - January
AFTON	134,034	15,000	149,034	82,599
ALBIN	8,208	12,000	20,208	16,102
ALPINE	57,923	15,000	72,923	44,213
BAGGS	14,453	15,000	29,453	22,035
BAIROIL	4,443	12,000	16,443	14,167
BAR NUNN	82,375	15,000	97,375	56,009
BASIN	79,203	15,000	94,203	55,555
BEAR RIVER	25,507	15,000	40,507	27,598
BIG PINEY	45,717	15,000	60,717	37,915
BUFFALO	222,395	15,000	237,395	128,472
BURLINGTON	17,751	12,000	29,751	21,089
BURNS	13,650	12,000	25,650	18,822
BYRON	36,551	15,000	51,551	33,715
CASPER	2,057,217	15,000	2,072,217	1,039,152
CHEYENNE	2,705,745	15,000	2,720,745	1,367,256
CHUGWATER	9,483	12,000	21,429	16,704
CLEARMONT	6,169	12,000	18,169	15,125
CODY	430,991	15,000	445,991	233,688
COKEVILLE	37,426	15,000	52,426	33,876
COWLEY	40,372	15,000	55,372	35,672
DAYTON	33,209	15,000	48,209	31,824

DEAVER	10,971	12,000	22,971	17,618
DIAMONDVILLE	51557	15,000	66,557	41,002
DIXON	3,186	12,000	15,186	13,551
DOUGLAS	281,292	15,000	296,292	154,779
DUBOIS	57,871	15,000	72,871	44,353
EAST THERMOPOLIS	9,349	12,000	21,349	16,708
EDGERTON	7,252	12,000	19,252	15,610
ELK MOUNTAIN	6,274	12,000	18,274	15,054
ENCAMPMENT	14,782	15,000	29,782	22,194
EVANSTON	608,779	15,000	623,779	315,687
EVANSVILLE	94,276	15,000	109,276	61,934
FORT LARAMIE	9,366	12,000	21,367	16,616
FRANNIE	9,366	12,000	21,366	16,792
GILLETTE	1,506,535	15,000	1,521,535	775,453
GLENDON	9,118	12,000	21,118	16,548
GLENROCK	121,691	15,000	136,691	75,604
GRANGER	5,826	12,000	17,826	14,841
GREEN RIVER	524,533	15,000	539,533	270,792
GREYBULL	113,843	15,000	128,843	73,291
GUERNSEY	51,014	15,000	66,014	40,449
HANNA	27,625	15,000	42,625	28,446
HARTVILLE	2,758	12,000	14,758	13,376
HUDSON	27,167	15,000	42,167	28,780
HULETT	26,402	15,000	41,402	28,220
JACKSON	528,460	15,000	543,460	281,287
KAYCEE	12,757	12,000	24,757	18,509
KEMMERER	185,801	15,000	200,801	108,708
KIRBY	3,386	12,000	15,386	13,705

LA BARGE	38,545	15,000	53,545	34,440
LA GRANGE	18,246	15,000	33,246	23,992
LANDER	447,703	15,000	462,703	242,084
LARAMIE	729,819	15,000	744,819	385,624
LINGLE	19,061	15,000	34,061	24,393
LOST SPRINGS	184	12,000	12,184	12,091
LOVELL	145,463	15,000	160,463	89,482
LUSK	139,619	15,000	154,619	83,340
LYMAN	103,404	15,000	118,404	66,073
MANDERSON	7,027	12,000	19,027	15,598
MANVILLE	8,464	12,000	20,464	16,143
MARBLETON	90,056	15,000	105,056	60,139
MEDICINE BOW	9,329	12,000	21,329	16,540
MEETEETSE	14,804	15,000	29,804	22,512
MIDWEST	15,025	15,000	30,025	22,480
MILLS	128,936	15,000	143,936	79,189
MOORCROFT	69,738	15,000	84,738	49,919
MOUNTAIN VIEW	63,399	15,000	78,399	46,314
NEWCASTLE	143,421	15,000	158,421	87,172
OPAL	6,716	12,000	18,716	15,387
PAVILLION	13,731	12,000	25,731	18,965
PINE BLUFFS	51,197	15,000	66,197	40,587
PINE HAVEN	33,867	15,000	48,867	31,958
PINEDALE	164,224	15,000	179,224	97,315
POWELL	285,848	15,000	300,848	160,041
RANCHESTER	37,497	15,000	52,497	33,996
RAWLINS	304,138	15,000	319,138	163,029
RIVERSIDE	1,708	12,000	13,708	12,831

RIVERTON	643,710	15,000	658,710	341,503
ROCK RIVER	5,803	12,000	17,803	14,947
ROCK SPRINGS	965,493	15,000	980,493	485,828
ROLLING HILLS	20,158	15,000	35,158	25,017
SARATOGA	55,513	15,000	70,513	42,019
SHERIDAN	763,509	15,000	778,509	401,799
SHOSHONI	38,247	15,000	53,247	34,399
SINCLAIR	14,223	15,000	29,223	21,923
STAR VALLEY RANCH	105,143	15,000	120,143	68,028
SUNDANCE	81,695	15,000	96,695	55,906
SUPERIOR	13,999	15,000	28,999	21,827
TEN SLEEP	12,069	12,000	24,069	17,738
THAYNE	25,604	15,000	40,604	27,913
THERMOPOLIS	110,758	15,000	125,758	70,772
TORRINGTON	264,773	15,000	279,773	145,479
UPTON	44,654	15,000	59,654	37,471
VAN TASSELL	1,336	12,000	13,336	12,654
WAMSUTTER	18,902	15,000	33,902	24,218
WHEATLAND	161,314	15,000	176,314	95,474
WORLAND	254,707	15,000	269,707	136,095
WRIGHT	91,294	15,000	106,294	61,083
YODER	6,150	12,000	18,150	15,031
TOTAL	17,164,500	1,398,000	18,562,500	9,980,250

W.S. 9-4-601(a)(v)(A): *(A) Twelve thousand dollars (\$12,000.00) if the population is three hundred twenty-five (325) persons or less, or fifteen thousand dollars (\$15,000.00) if the population is more than three hundred twenty-five (325) persons, according to the latest census estimate of the department of administration and information, division of economic analysis or the latest updated census as provided by subparagraph (B) of this paragraph;*

Source of Information: Wyoming State Treasurer's Office— Nancy Morton

"UNDER THE CAP" MINERAL SEVERANCE TAX DISTRIBUTION, FY 2020			
Pages 31-33			
Four Equal Payments			
Distribution Dates: October 2020 and January, April, & June 2020 for FY 2021			
Total City & Town Distribution	\$14,337,500		
Town or City	Population	Total Distribution Amount for FY 2019	Total Distribution Amount for YTD FY 2020
AFTON	1,916	\$71,079	\$35,540
ALBIN	181	\$6,715	\$3,357
ALPINE	828	\$30,717	\$15,359
BAGGS	440	\$16,323	\$8,162
BAIROIL	106	\$3,932	\$1,966
BAR NUNN	2,215	\$82,172	\$41,086
BASIN	1,285	\$47,671	\$23,835
BEAR RIVER	519	\$19,254	\$9,627
BIG PINEY	564	\$20,923	\$10,462
BUFFALO	4,585	\$170,094	\$85,047
BURLINGTON	288	\$10,684	\$5,342
BURNS	301	\$11,166	\$5,583
BYRON	593	\$21,999	\$11,000
CASPER	55,317	\$2,052,141	\$1,026,071
CHEYENNE	59,667	\$2,213,517	\$1,106,758
CHUGWATER	212	\$7,865	\$3,932
CLEARMONT	141	\$5,231	\$2,615
CODY	9,520	\$353,171	\$176,586
COKEVILLE	535	\$19,847	\$9,924
COWLEY	655	\$24,299	\$12,150
DAYTON	759	\$28,157	\$14,079
DEAVER	178	\$6,603	\$3,302
DIAMONDVILLE	737	\$27,341	\$13,671
DIXON	97	\$3,598	\$1,799
DOUGLAS	6,112	\$226,742	\$113,371
DUBOIS	982	\$36,430	\$18,215
EAST THERMOPOLIS	254	\$9,423	\$4,711
EDGERTON	195	\$7,234	\$3,617
ELK MOUNTAIN	191	\$7,086	\$3,543
ENCAMPMENT	450	\$16,694	\$8,347
EVANSTON	12,387	\$459,531	\$229,765
EVANSVILLE	2,535	\$94,043	\$47,022
FORT LARAMIE	230	\$8,533	\$4,266
FRANNIE	157	\$5,824	\$2,912
GILLETTE	29,819	\$1,106,221	\$553,110
GLENDO	205	\$7,605	\$3,803
GLENROCK	2,650	\$98,309	\$49,155
GRANGER	139	\$5,157	\$2,578
GREEN RIVER	12,515	\$464,279	\$232,140
GREYBULL	1,847	\$68,520	\$34,260
GUERNSEY	1,147	\$42,551	\$21,276
HANNA	841	\$31,199	\$15,600

HARTVILLE	62	\$2,300	\$1,150
HUDSON	461	\$17,102	\$8,551
HULETT	382	\$14,171	\$7,086
JACKSON	9,606	\$356,362	\$178,181
KAYCEE	263	\$9,757	\$4,878
KEMMERER	2,656	\$98,532	\$49,266
KIRBY	92	\$3,413	\$1,707
LA BARGE	551	\$20,441	\$10,220
LA GRANGE	448	\$16,620	\$8,310
LANDER	7,597	\$281,832	\$140,916
LARAMIE	30,815	\$1,143,170	\$571,585
LINGLE	468	\$17,362	\$8,681
LOST SPRINGS	4	\$148	\$74
LOVELL	2,360	\$87,551	\$43,775
LUSK	1,567	\$58,132	\$29,066
LYMAN	2,104	\$78,054	\$39,027
MANDERSON	114	\$4,229	\$2,115
MANVILLE	95	\$3,524	\$1,762
MARBLETON	1,111	\$41,216	\$20,608
MEDICINE BOW	284	\$10,536	\$5,268
MEETEETSE	327	\$12,131	\$6,066
MIDWEST	404	\$14,988	\$7,494
MILLS	3,467	\$128,618	\$64,309
MOORCROFT	1,009	\$37,432	\$18,716
MOUNTAIN VIEW	1,290	\$47,856	\$23,928
NEWCASTLE	3,533	\$131,067	\$65,533
OPAL	96	\$3,561	\$1,781
PAVILLION	233	\$8,644	\$4,322
PINE BLUFFS	1,129	\$41,883	\$20,942
PINE HAVEN	490	\$18,178	\$9,089
PINEDALE	2,026	\$75,160	\$37,580
POWELL	6,314	\$234,236	\$117,118
RANCHESTER	857	\$31,793	\$15,896
RAWLINS	9,259	\$343,489	\$171,744
RIVERSIDE	52	\$1,929	\$965
RIVERTON	10,923	\$405,220	\$202,610
ROCK RIVER	245	\$9,089	\$4,544
ROCK SPRINGS	23,036	\$854,586	\$427,293
ROLLING HILLS	438	\$16,249	\$8,124
SARATOGA	1,690	\$62,695	\$31,348
SHERIDAN	17,450	\$647,357	\$323,679
SHOSHONI	649	\$24,076	\$12,038
SINCLAIR	433	\$16,063	\$8,032
STAR VALLEY RANCH	1,503	\$55,758	\$27,879
SUNDANCE	1,182	\$43,850	\$21,925
SUPERIOR	334	\$12,391	\$6,195
TENSLEEP	260	\$9,645	\$4,823
THAYNE	366	\$13,578	\$6,789
THERMOPOLIS	3,009	\$111,627	\$55,814
TORRINGTON	6,501	\$241,173	\$120,587
UPTON	1,100	\$40,808	\$20,404
VAN TASSELL	15	\$556	\$278
WAMSUTTER	451	\$16,731	\$8,366

WHEATLAND	3,627	\$134,554	\$67,277
WORLAND	5,487	\$203,556	\$101,778
WRIGHT	1,807	\$67,036	\$33,518
YODER	151	\$5,602	\$2,801
TOTAL		\$14,337,500	\$7,168,750

2010 Census Population – Counties and Incorporated Cities and Towns

Source of Information: Wyoming State Treasurer – Nancy Morton

BASELINE TREND OF LOCAL SHARE OF SALES & USE TAX, FY 2020
Pages 34-38

The amounts shown in Columns 7 and 8 *are suggestions*. These amounts are derived from the year to date comparisons and rolling four-year average of sales tax in each county. **Based on local knowledge, local officials should make their own judgment on the amount of sales and use tax to budget for FY 2020.** This is especially true in several counties for which the recent sales tax has been significantly different than the long-term trend. *Due to the Economic downturn with the COVID 19 virus this will impact the distribution numbers.*

1	2	3	4	5	6	7	8
TOWN OR CITY	2010 Population	Entity Percentage of County Population	FY 2019 Standard Local Share of 4¢ Sales & Use Tax	FY 2020 Sales Tax Collections % Change Jan to Jan YTD	Rolling 4 Year Average 2016 to 2020	FY 2020 x Lower of Col 5 or Col 6 for Est of FY 21 Sales Use Collections Unless noted otherwise	FY 2020 x Lower of Col 5 or Col 6 for Est of FY 21 Optional General Use Sales Use Collections Unless noted otherwise
ALBANY COUNTY TOTAL	36,299		\$7,233,546	8.4%	1.93%	\$7,373,153	\$5,516,546
LARAMIE	30,815	84.8949%				\$6,259,431	\$4,683,267
ROCK RIVER	245	0.6749%				\$49,765	\$37,234
UNINCORPORATED	5,239	14.4329%				\$1,063,957	\$796,046
ALBANY COUNTY TOTAL	36,299	100.0000%					
BIG HORN COUNTY TOTAL	11,668		\$2,474,807	-2.92%	-0.92%	\$2,402,543	\$2,003,906
BASIN	1,285	11.0130%				\$264,593	\$220,691
BURLINGTON	288	2.4683%				\$59,302	\$49,462
BYRON	593	5.0823%				\$122,104	\$101,844
COWLEY	655	5.6136%				\$134,870	\$112,492
DEAVER	178	1.5255%				\$36,652	\$30,570
FRANNIE (Big Horn Co.)	138	1.1827%				\$28,415	\$23,701
GREYULL	1,847	15.8296%				\$380,313	\$317,211
LOVELL	2,360	20.2263%				\$485,945	\$405,315
MANDERSON	114	0.9770%				\$23,474	\$19,579
UNINCORPORATED	4,210	36.0816%				\$866,876	\$723,041
BIG HORN COUNTY TOTAL	11,668	100.0000%					
CAMPBELL COUNTY TOTAL	46,133		\$35,309,179	4.34%	-8.38%	\$32,350,270	\$39,264,646
GILLETTE	29,813	63.0503%				\$20,396,946	\$24,756,481
WRIGHT	1,807	3.9169%				\$1,267,139	\$1,537,971
UNINCORPORATED	14,513	33.0328%				\$10,686,185	\$12,970,193
CAMPBELL COUNTY TOTAL	46,133	100.0000%					
CARBON COUNTY TOTAL	15,885		\$5,905,206	46.2%	.46%	\$5,932,370	\$6,853,377
BAGGS	440	2.7699%				\$164,321	\$189,832
DIXON	97	0.6106%				\$36,225	\$41,849
ELK MOUNTAIN	191	1.2024%				\$71,330	\$82,404
ENCAMPMENT	450	2.8329%				\$168,056	\$194,147
HANNA	841	5.2943%				\$314,078	\$362,839
MEDICINE BOW	284	1.7879%				\$106,062	\$122,528

RAWLINS	9,259	58.2877%				\$3,457,842	\$3,994,676
RIVERSIDE	52	0.3274%				\$19,420	\$22,435
SARATOGA	1,690	10.6390%				\$631,143	\$729,129
SINCLAIR	433	2.7258%				\$161,707	\$186,812
UNINCORPORATED	2,148	13.5222%				\$802,186	\$926,727
CARBON COUNTY TOTAL	15,885	100.0000%					
<i>CONVERSE COUNTY TOTAL</i>	13,833		\$21,400,799	33.72%	3.06%	\$22,055,663	\$21,413,113
DOUGLAS	6,114	44.1987%				\$9,575,873	\$9,473,596
GLENROCK	2,575	18.6149%				\$4,107,236	\$3,987,579
LOST SPRINGS	4	0.0289%				\$6,378	\$6,192
ROLLING HILLS	438	3.1663%				\$701,546	\$681,108
UNINCORPORATED	4702	33.9911%				\$7,482,631	\$7,264,638
CONVERSE COUNTY TOTAL	13,833	100.0000%					
<i>CROOK COUNTY TOTAL</i>	7,083		\$1,935,575	2.61%	-2.23%	\$1,892,412	\$1,732,177
HULETT	382	5.3932%				\$102,329	\$93,664
MOORCROFT	1,009	14.2454%				\$269,581	\$246,755
PINE HAVEN	490	6.9180%				\$130,917	\$119,832
SUNDANCE	1,182	16.6878%				\$315,803	\$289,063
UNINCORPORATED	4,020	56.7556%				\$1,073,783	\$982,863
CROOK COUNTY TOTAL	7,083	100.0000%					
<i>FREMONT COUNTY TOTAL</i>	40,123		\$8,406,350	9.9%	-5.28%	\$7,962,495	\$8,903,320
DUBOIS	982	2.4475%				\$192,697	\$215,466
HUDSON	461	1.1490%				\$90,891	\$101,631
LANDER	7,597	18.9343%				\$1,485,811	\$1,661,370
PAVILLION	233	0.5807%				\$45,842	\$51,259
RIVERTON	10,695	26.6555%				\$2,106,569	\$2,335,476
SHOSHONI	649	1.6175%				\$128,795	\$144,014
UNINCORPORATED	19,506	48.6155%				\$3,911,888	\$4,374,106
FREMONT COUNTY TOTAL	40,123	100.0000%					
<i>GOSHEN COUNTY TOTAL</i>	13,247		\$2,425,366	-4.3%	2.03%	\$2,321,075	\$1,740,176
FORT LARAMIE	230	1.7362%				\$40,293	\$30,209
LA GRANGE	448	3.3819%				\$78,485	\$58,842
LINGLE	468	3.5329%				\$81,988	\$61,469
TORRINGTON	6,501	49.0753%				\$1,138,902	\$853,867
YODER	151	1.1399%				\$26,453	\$19,833
UNINCORPORATED	5,449	41.1338%				\$954,954	\$715,956
GOSHEN COUNTY TOTAL	13,249	100.0000%					
<i>HOT SPRINGS COUNTY TOTAL</i>	4,812		\$1,293,416	15.3%	-3.19%	\$1,252,156	\$1,353,112
EAST THERMOPOLIS	254	5.2785%				\$66,095	\$71,424
KIRBY	92	1.9119%				\$23,940	\$25,870
THERMOPOLIS	3,009	62.5312%				\$728,988	\$846,117
UNINCORPORATED	1,457	30.2785%				\$379,134	\$409,702

HOT SPRINGS COUNTY TOTAL	4,812	100.0000%					
JOHNSON COUNTY TOTAL	8,569		\$3,262,893	-9.6%	-3.01%	\$2,950,308	\$2,669,471
BUFFALO	4,585	53.5068%				\$1,578,616	\$1,428,349
KAYCEE	263	3.0692%				\$90,551	\$81,931
UNINCORPORATED	3,721	43.4240%				\$1,281,141	\$1,159,190
JOHNSON COUNTY TOTAL	8,569	100.0000%					
LARAMIE COUNTY TOTAL	91,881		\$31,737,713	1.2%	2.49%	\$32,118,566	\$23,721,065
ALBIN	181	0.1970%				\$63,370	\$46,802
BURNS	301	0.3276%				\$105,384	\$77,831
CHEYENNE	59,638	64.9079%				\$20,819,754	\$15,376,364
PINE BLUFFS	1,129	1.2288%				\$395,276	\$291,930
UNINCORPORATED	30,632	33.3388%				\$10,734,781	\$7,928,139
LARAMIE COUNTY TOTAL	91,881	100.0000%					
LINCOLN COUNTY TOTAL	18,106		\$5,801,113	-7.2%	5.75%	\$5,386,333	\$3,991,040
AFTON	1,916	10.5822%				\$568,501	\$421,235
ALPINE	828	4.5731%				\$246,321	\$182,513
COKEVILLE	535	2.9548%				\$159,157	\$117,928
DIAMONDVILLE	737	4.0705%				\$219,249	\$162,454
KEMMERER	2,656	14.6692%				\$790,130	\$585,452
LA BARGE	551	3.0432%				\$163,916	\$121,455
OPAL	96	0.5302%				\$28,559	\$21,161
STAR VALLEY RANCH	1,503	8.3011%				\$447,126	\$331,301
477566917THAYNE	366	2.0214%				\$108,881	\$80,676
UNINCORPORATED	8,918	49.2540%				\$2,654,493	\$1,966,865
LINCOLN COUNTY TOTAL	18,106	100.0000%					
NATRONA COUNTY TOTAL	75,450		\$27,112,728	2.83%	-6.34%	\$25,393,781	\$27,877,695
BAR NUNN	2,213	2.9331%				\$744,817	\$817,672
CASPER	55,323	73.3241%				\$18,617,394	\$20,438,470
EDGERTON	195	0.2584%				\$65,630	\$72,050
EVANSVILLE	2,535	3.3598%				\$856,220	\$939,972
MIDWEST	404	0.5355%				\$135,972	\$149,272
MILLS	3,463	4.5898%				\$1,164,849	\$1,278,790
UNINCORPORATED	11,317	14.9993%				\$3,808,899	\$4,181,470
NATRONA COUNTY TOTAL	75,450	100.0000%					
NIOBRARA COUNTY TOTAL	2,484		\$1,061,385	-12.8%	3.15%	\$925,315	\$674,836
LUSK	1,567	63.0837%				\$583,724	\$425,712
MANVILLE	95	3.8245%				\$35,388	\$25,809
VAN TASSELL	15	0.6039%				\$5,588	\$4,075
UNINCORPORATED	807	32.4879%				\$300,616	\$219,240
NIOBRARA COUNTY TOTAL	2,484	100.0000%					
PARK COUNTY TOTAL	28,205		\$9,519,691	8.3%	-0.17%	\$9,503,508	
CODY	9,520	33.7529%				\$3,207,708	

FRANNIE (Park Co.)	19	0.0674%				\$6,402	
MEETEETSE	327	1.1594%				\$110,181	
POWELL	6,314	22.3861%				\$2,127,465	
UNINCORPORATED	12,025	42.6343%				\$4,051,752	
PARK COUNTY TOTAL	28,205	100.0000%					
PLATTE COUNTY TOTAL	8,667		\$4,130,698	-30.4%	7.00%	\$2,874,140	\$1,855,408
CHUGWATER	212	2.4461%				\$70,303	\$45,384
GLENDO	205	2.3653%				\$67,982	\$43,886
GUERNSEY	1,147	13.2341%				\$380,367	\$245,547
HARTVILLE	62	0.7154%				\$20,560	\$13,273
WHEATLAND	3,627	41.8484%				\$1,202,781	\$776,458
UNINCORPORATED	3,414	39.3908%				\$1,132,146	\$730,860
PLATTE COUNTY TOTAL	8,667	100.0000%					
SHERIDAN COUNTY TOTAL	29,116		\$7,400,799	4.7%	1.03%	\$7,477,027	\$6,005,828
CLEARMONT	141	0.4827%				\$36,466	\$29,291
DAYTON	759	2.6068%				\$194,399	\$156,148
RANCHESTER	857	2.9434%				\$219,565	\$176,363
SHERIDAN	17,450	59.9327%				\$4,479,642	\$3,598,216
UNINCORPORATED	9,909	34.0328%				\$2,546,955	\$2,045,810
SHERIDAN COUNTY TOTAL	29,116	100.0000%					
SUBLETTE COUNTY TOTAL	10,247		\$10,907,868	-23.9%	-6.83%	\$8,305,251	
BIG PINEY	562	5.4845%				\$447,399	
MARBLETON	1,082	10.5592%				\$886,693	
PINEDALE	2,026	19.7716%				\$1,645,326	
UNINCORPORATED	6,577	64.1846%				\$5,325,832	
SUBLETTE COUNTY TOTAL	10,247	100.0000%					
SWEETWATER COUNTY TOTAL	43,806		\$21,919,478	1.9%	-0.17	\$21,882,215	\$18,127,418
BAIROIL	106	0.2420%				\$52,950	\$43,864
GRANGER	139	0.3173%				\$69,434	\$57,520
GREEN RIVER	12,515	28.5691%				\$6,251,562	\$5,178,848
ROCK SPRINGS	23,036	52.5864%				\$11,507,070	\$9,532,557
SUPERIOR	334	0.7625%				\$167,841	\$139,041
WAMSUTTER	451	1.0295%				\$225,286	\$186,629
UNINCORPORATED	7,225	16.4932%				\$3,608,073	\$2,988,959
SWEETWATER COUNTY TOTAL	43,806	100.0000%					
TETON COUNTY TOTAL	21,294		\$19,476,680	6.0%	6.86%	\$20,635,542	\$12,789,947
JACKSON	9,621	45.1817%				\$9,280,858	\$5,752,293
UNINCORPORATED	11,673	54.8183%				\$11,354,684	\$7,037,654
TETON COUNTY TOTAL	21,294	100.0000%					
UINTA COUNTY TOTAL	21,118		\$4,987,623	10.9%	.76%	\$5,025,529	\$4,334,596
BEAR RIVER	519	2.4576%				\$123,270	\$106,323
EVANSTON	12,387	58.6561%				\$2,941,117	\$2,536,759
LYMAN	2,104	9.9631%				\$503,314	\$434,116

MOUNTAIN VIEW	1,290	6.1086%				\$306,034	\$263,959
UNINCORPORATED	4,818	22.8147%				\$1,151,793	\$993,439
UINTA COUNTY TOTAL	21,118	100.0000%					
WASHAKIE COUNTY TOTAL	8,533		\$1,704,799	6.5%	-5.08%	\$1,618,195	\$1,395,718
TEN SLEEP	260	3.0470%				\$49,306	\$42,527
WORLAND	5,487	64.3033%				\$1,040,553	\$897,493
UNINCORPORATED	2,786	32.6497%				\$528,336	\$455,698
WASHAKIE COUNTY TOTAL	8,533	100.0000%					
WESTON COUNTY TOTAL	7,208		\$1,727,697	-4%	-18.82%	\$1,839,997	\$1,163,360
NEWCASTLE	3,533	49.0150%				\$901,619	\$570,059
UPTON	1,100	15.2608%				\$280,799	\$177,538
UNINCORPORATED	2,575	35.7242%				\$657,580	\$415,762
WESTON COUNTY TOTAL	7,208	100.0000%					
GRAND TOTAL			\$237,135,409			\$229,477,844	\$193,386,756

Source of Information: Dept. of Revenue

Due to the Economic downturn from the COVID 19 virus, these distribution numbers should be used conservatively.

SPECIAL NOTE REGARDING GAS TAX AND DIESEL TAX PROJECTED REVENUES

WAM has not yet received the Gasoline or Diesel tax and estimates for FY21 from the Wyoming Department of Transportation.

They are expected to be available by the end of April. The Gas Tax and Diesel tax projected revenue numbers will be sent to you separately.

Pages 40 – 45 will be replaced here.

MUNICIPALITIES MOTOR FUEL PROJECTED REVENUES
FY 2019 THROUGH FY 2022
GASOLINE

Note: These revenue estimates may be impacted by the nation's current economic conditions: modifications may become necessary as we progress through the year.

MUNICIPALITY	ACTUAL	YTD March	PROJECTED	PROJECTED
	FY 2019	FY 2020	FY 2021	FY 2022
Afton	\$69,666	\$64,934	\$75,696	\$76,508
Albin	\$1,405	\$1,176	\$2,863	\$2,894
Alpine	\$35,066	\$31,933	\$36,358	\$36,748
Baggs	\$21,542	\$18,575	\$25,553	\$25,827
Bairoil	\$2,947	\$2,265	\$4,008	\$4,051
Bar Nunn	\$16,347	\$14,373	\$16,681	\$16,860
Basin	\$29,200	\$25,879	\$29,815	\$30,135
Bear River Town	\$3,826	\$3,364	\$3,912	\$3,953
Big Piney	\$13,927	\$11,291	\$17,443	\$17,630
Buffalo	\$192,121	\$150,395	\$166,064	\$167,846
Burlington	\$5,839	\$5,262	\$6,123	\$6,189
Burns	\$2,232	\$1,955	\$4,322	\$4,369
Byron	\$6,152	\$5,987	\$4,470	\$4,518
Casper	\$1,278,351	\$1,251,400	\$1,296,921	\$1,310,836
Cheyenne	\$1,708,578	\$1,440,274	\$1,559,789	\$1,576,524
Chugwater	\$1,573	\$1,824	\$14,847	\$15,006
Clearmont	\$2,606	\$2,183	\$2,816	\$2,846
Cody	\$310,159	\$274,953	\$323,525	\$326,996
Cokeville	\$22,550	\$20,944	\$26,921	\$27,210
Cowley	\$8,780	\$7,804	\$9,209	\$9,308
Dayton	\$17,739	\$15,829	\$15,146	\$15,308
Deaver	\$1,314	\$1,156	\$1,341	\$1,355
Diamondville	\$19,913	\$18,258	\$24,514	\$24,777
Dixon	\$716	\$630	\$730	\$738
Douglas	\$234,135	\$201,593	\$240,501	\$243,082
Dubois	\$40,905	\$37,891	\$40,725	\$41,162
East Thermopolis	\$1,876	\$1,650	\$1,914	\$1,934
Edgerton	\$1,963	\$1,639	\$2,988	\$3,020
Elk Mountain	\$1,464	\$1,262	\$1,440	\$1,455
Encampment	\$3,331	\$2,923	\$3,391	\$3,427
Evanston	\$429,078	\$382,270	\$472,849	\$477,922
Evansville	\$124,208	\$123,373	\$93,372	\$94,374
Fort Laramie	\$1,699	\$1,494	\$1,733	\$1,752
Frannie	\$1,159	\$1,020	\$1,184	\$1,196

Gillette	\$1,023,901	\$809,244	\$934,930	\$944,961
Glendo	\$14,944	\$11,971	\$14,089	\$14,240
Glenrock	\$39,307	\$33,528	\$42,904	\$43,364
Granger	\$1,026	\$903	\$1,047	\$1,058
Green River	\$262,881	\$240,809	\$290,829	\$293,950
Greybull	\$69,780	\$61,492	\$71,229	\$71,993
Guernsey	\$29,757	\$27,811	\$28,350	\$28,655
Hanna	\$9,503	\$7,645	\$9,773	\$9,878
Hartville	\$458	\$403	\$468	\$473
Hudson	\$3,383	\$2,975	\$3,452	\$3,489
Hulett	\$11,212	\$9,351	\$20,388	\$20,606
Jackson	\$369,983	\$327,900	\$428,885	\$433,486
Kaycee	\$14,951	\$17,361	\$6,682	\$6,753
Kemmerer	\$65,709	\$55,825	\$70,076	\$70,828
Kirby	\$679	\$598	\$695	\$703
LaBarge	\$15,924	\$13,901	\$19,129	\$19,334
LaGrange	\$3,309	\$2,952	\$3,376	\$3,413
Lander	\$215,891	\$185,153	\$213,959	\$216,254
Laramie	\$759,420	\$664,364	\$811,871	\$820,582
Lingle	\$14,925	\$12,863	\$13,503	\$13,648
Lost Springs	\$29	\$26	\$224	\$226
Lovell	\$66,819	\$59,689	\$70,315	\$71,070
Lusk	\$70,022	\$62,577	\$72,723	\$73,504
Lyman	\$33,329	\$34,097	\$51,396	\$51,948
Manderson	\$842	\$740	\$861	\$870
Manville	\$2,833	\$1,908	\$2,575	\$2,602
Marbleton	\$40,021	\$31,034	\$46,438	\$46,936
Medicine Bow	\$5,769	\$5,275	\$6,032	\$6,096
Meeteetse	\$14,307	\$12,874	\$13,154	\$13,295
Midwest	\$16,792	\$15,834	\$11,312	\$11,434
Mills	\$139,248	\$135,343	\$139,311	\$140,806
Moorcroft	\$89,497	\$75,952	\$83,755	\$84,654
Mountain View	\$63,544	\$54,486	\$61,069	\$61,724
Newcastle	\$110,230	\$97,709	\$117,280	\$118,539
Opal	\$709	\$624	\$724	\$732
Pavillion	\$1,706	\$1,500	\$1,742	\$1,761
Pine Bluffs	\$40,839	\$41,611	\$56,613	\$57,220
Pine Haven	\$7,451	\$6,721	\$9,611	\$9,714
Pinedale	\$76,130	\$72,004	\$88,578	\$89,528
Powell	\$161,211	\$141,217	\$188,774	\$190,800
Ranchester	\$11,277	\$10,468	\$16,108	\$16,281
Rawlins	\$285,584	\$275,151	\$361,046	\$364,920

Riverside	\$4,837	\$4,715	\$5,199	\$5,255
Riverton	\$326,426	\$285,287	\$339,201	\$342,840
Rock River	\$1,814	\$1,591	\$1,932	\$1,953
Rock Springs	\$747,022	\$623,453	\$728,826	\$736,646
Rolling Hills	\$3,250	\$2,858	\$3,301	\$3,336
Saratoga	\$65,517	\$49,351	\$51,178	\$51,727
Sheridan	\$564,336	\$497,274	\$603,253	\$609,725
Shoshoni	\$41,261	\$36,659	\$45,856	\$46,348
Sinclair	\$3,198	\$2,812	\$3,263	\$3,298
Star Valley Ranch	\$11,102	\$9,762	\$11,330	\$11,452
Sundance	\$63,884	\$56,008	\$62,399	\$63,069
Superior	\$2,482	\$2,182	\$2,533	\$2,560
Ten Sleep	\$10,364	\$9,966	\$10,870	\$10,987
Thayne	\$58,308	\$54,078	\$60,298	\$60,945
Thermopolis	\$70,017	\$57,644	\$72,937	\$73,719
Torrington	\$162,833	\$161,828	\$199,459	\$201,599
Upton	\$25,963	\$22,509	\$30,963	\$31,295
Van Tassell	\$110	\$97	\$113	\$115
Wamsutter	\$62,464	\$60,884	\$74,705	\$75,506
Wheatland	\$182,201	\$153,760	\$200,765	\$202,919
Worland	\$124,152	\$110,995	\$141,706	\$143,227
Wright	\$64,891	\$44,626	\$67,067	\$67,786
Yoder	\$1,115	\$981	\$1,135	\$1,147

TOTAL	\$11,375,094	\$10,000,963	\$11,632,729	\$11,757,538
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	FY 2018	FY2019	FY 2020	FY 2021
13 Cent	\$6,429,401	\$5,652,718	\$6,575,021	\$6,645,565
10 Cent	\$4,945,693	\$4,348,244	\$5,057,708	\$5,111,973
23 Cent	\$11,375,094	\$10,000,963	\$11,632,729	\$11,757,538

Note: Ethanol credit program sunsets July 1, 2015 resulting in increased revenue distributions beginning in FY2017

Data Source: WYDOT

MUNICIPALITIES MOTOR FUEL PROJECTED REVENUES

FY 2019 THROUGH FY 2022

Note: These revenue estimates may be impacted by the nation's current economic conditions: modifications may become necessary as we progress through the year.

DIESEL

MUNICIPALITY	ACTUAL FY 2019	YTD March FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Afton	\$18,544	\$17,241	\$20,190	\$20,322
Albin	\$1,756	\$1,633	\$1,907	\$1,919
Alpine	\$8,035	\$7,470	\$8,725	\$8,782
Baggs	\$4,270	\$3,970	\$4,639	\$4,669
Bairoil	\$1,029	\$956	\$1,118	\$1,125
Bar Nunn	\$21,475	\$19,966	\$23,321	\$23,473
Basin	\$12,469	\$11,593	\$13,543	\$13,631
Bear River Town	\$5,027	\$4,673	\$5,468	\$5,504
Big Piney	\$5,357	\$4,980	\$5,924	\$5,962
Buffalo	\$44,492	\$41,367	\$48,317	\$48,631
Burlington	\$2,795	\$2,598	\$3,033	\$3,053
Burns	\$2,921	\$2,716	\$3,171	\$3,192
Byron	\$5,754	\$5,350	\$6,249	\$6,290
Casper	\$536,778	\$499,071	\$582,936	\$586,727
Cheyenne	\$577,049	\$536,513	\$626,915	\$630,992
Chugwater	\$2,057	\$1,913	\$2,236	\$2,251
Clearmont	\$1,378	\$1,281	\$1,496	\$1,506
Cody	\$92,381	\$85,891	\$100,325	\$100,978
Cokeville	\$5,192	\$4,827	\$5,639	\$5,676
Cowley	\$6,356	\$5,910	\$6,904	\$6,948
Dayton	\$7,346	\$6,830	\$7,977	\$8,029
Deaver	\$1,727	\$1,606	\$1,874	\$1,886
Diamondville	\$7,152	\$6,649	\$7,765	\$7,816
Dixon	\$941	\$875	\$1,020	\$1,027
Douglas	\$59,388	\$55,216	\$64,433	\$64,852
Dubois	\$9,422	\$8,761	\$10,233	\$10,300
East Thermopolis	\$2,465	\$2,292	\$2,675	\$2,693
Edgerton	\$1,892	\$1,759	\$2,057	\$2,071
Elk Mountain	\$1,853	\$1,723	\$2,013	\$2,026
Encampment	\$4,367	\$4,060	\$4,741	\$4,771
Evanston	\$119,930	\$111,505	\$130,537	\$131,386
Evansville	\$24,687	\$22,952	\$26,809	\$26,984
Fort Laramie	\$2,232	\$2,075	\$2,423	\$2,439
Frannie	\$1,523	\$1,416	\$1,655	\$1,666

Gillette	\$282,256	\$262,428	\$313,779	\$315,819
Glendo	\$1,989	\$1,850	\$2,159	\$2,173
Glenrock	\$24,997	\$23,241	\$27,134	\$27,311
Granger	\$1,349	\$1,254	\$1,464	\$1,473
Green River	\$121,444	\$112,913	\$131,887	\$132,745
Greybull	\$17,923	\$16,664	\$19,463	\$19,589
Guernsey	\$11,130	\$10,348	\$12,087	\$12,166
Hanna	\$8,161	\$7,588	\$8,863	\$8,921
Hartville	\$602	\$559	\$655	\$659
Hudson	\$4,444	\$4,132	\$4,826	\$4,857
Hulett	\$3,717	\$3,456	\$4,037	\$4,063
Jackson	\$92,934	\$86,405	\$101,212	\$101,870
Kaycee	\$2,552	\$2,373	\$2,773	\$2,791
Kemmerer	\$25,773	\$23,963	\$27,988	\$28,170
Kirby	\$893	\$830	\$972	\$978
LaBarge	\$5,347	\$4,971	\$5,806	\$5,844
LaGrange	\$4,347	\$4,042	\$4,720	\$4,751
Lander	\$72,653	\$67,549	\$78,899	\$79,412
Laramie	\$299,034	\$278,027	\$324,740	\$326,852
Lingle	\$4,541	\$4,222	\$4,932	\$4,964
Lost Springs	\$39	\$36	\$41	\$41
Lovell	\$22,901	\$21,292	\$24,870	\$25,032
Lusk	\$15,206	\$14,138	\$16,515	\$16,622
Lyman	\$20,524	\$19,082	\$22,162	\$22,306
Manderson	\$1,106	\$1,029	\$1,203	\$1,211
Manville	\$922	\$857	\$1,000	\$1,007
Marbleton	\$10,616	\$9,870	\$11,404	\$11,478
Medicine Bow	\$2,756	\$2,562	\$2,992	\$3,012
Meeteetse	\$3,173	\$2,950	\$3,448	\$3,470
Midwest	\$3,920	\$3,645	\$4,257	\$4,284
Mills	\$33,585	\$31,226	\$36,473	\$36,711
Moorcroft	\$9,791	\$9,103	\$10,632	\$10,701
Mountain View	\$12,479	\$11,603	\$13,596	\$13,684
Newcastle	\$34,274	\$31,866	\$37,234	\$37,476
Opal	\$932	\$866	\$1,012	\$1,019
Pavillion	\$2,242	\$2,084	\$2,435	\$2,451
Pine Bluffs	\$10,956	\$10,186	\$11,896	\$11,974
Pine Haven	\$4,755	\$4,421	\$5,163	\$5,197
Pinedale	\$19,699	\$18,315	\$21,394	\$21,533
Powell	\$61,270	\$56,966	\$66,539	\$66,972
Ranchester	\$8,297	\$7,714	\$9,030	\$9,089
Rawlins	\$89,848	\$83,536	\$97,573	\$98,207

Riverside	\$505	\$469	\$549	\$552
Riverton	\$103,006	\$95,770	\$112,717	\$113,451
Rock River	\$2,377	\$2,210	\$2,582	\$2,599
Rock Springs	\$223,538	\$207,835	\$242,759	\$244,338
Rolling Hills	\$4,270	\$3,970	\$4,615	\$4,645
Saratoga	\$16,399	\$15,247	\$17,812	\$17,928
Sheridan	\$169,274	\$157,383	\$183,896	\$185,092
Shoshoni	\$6,298	\$5,855	\$6,839	\$6,883
Sinclair	\$4,202	\$3,907	\$4,562	\$4,591
Star Valley Ranch	\$14,585	\$13,560	\$15,840	\$15,943
Sundance	\$11,470	\$10,664	\$12,457	\$12,538
Superior	\$3,260	\$3,031	\$3,541	\$3,564
Ten Sleep	\$2,523	\$2,346	\$2,740	\$2,758
Thayne	\$3,552	\$3,302	\$3,858	\$3,883
Thermopolis	\$29,199	\$27,148	\$31,708	\$31,915
Torrington	\$63,085	\$58,653	\$68,511	\$68,957
Upton	\$10,674	\$9,924	\$11,591	\$11,667
Van Tassell	\$146	\$135	\$159	\$160
Wamsutter	\$4,376	\$4,069	\$4,753	\$4,784
Wheatland	\$35,196	\$32,723	\$38,222	\$38,470
Worland	\$53,245	\$49,505	\$57,822	\$58,198
Wright	\$17,535	\$16,303	\$19,044	\$19,168
Yoder	<u>\$1,465</u>	<u>\$1,362</u>	<u>\$1,590</u>	<u>\$1,595</u>
TOTAL	\$3,735,592	\$3,473,177	\$4,065,700	\$4,092,141
	FY 2018	YTD FY 2019	FY 2020	FY 2021
13 Cent	\$1,624,170	\$1,963,100	\$2,277,793	\$2,292,607
10 Cent	\$2,111,422	\$1,510,077	\$1,787,907	\$1,799,534
23 Cent	\$3,735,592	\$3,473,177	\$4,065,700	\$4,092,141

Note: Ethanol credit program sunsets July 1, 2015 resulting in increased revenue distributions beginning in FY 2017

Data Source: WYDOT

Direct Distributions

2017 Legislative Session - Chapter 111 - Original House Bill 51

Funding for FY 2020

Total \$	Cities/Towns	Counties	
\$ 105,000,000	\$68,075,000	\$36,925,000	
Yearly Distribution	\$34,037,500	\$18,462,500	\$52,500,000
1/2 in Aug 2018 & 1/2 in Jan 2019	\$17,018,750	\$9,231,250	\$26,250,000

Note: Legislature changed the distribution from one per year in August to two - August and January per Fiscal Year.

This change provides the legislature flexibility for adjusting the distributions if state revenues continue to decline.

WAM will watch and inform you if a change to the appropriation of \$105 M for the 2019-2020 Biennium may occur. NOTE: FY2021 are estimated amounts as of 4/1/20.

BE CAREFUL IN BUDGETING THE ENTIRE AMOUNTS FOR FY 2021 DUE TO THE UNCERTAINTY OF STATE REVENUES AND THE 2020 CENSUS.

1	2	3	4	5	6	7
Municipality	County	\$105M Distribution		\$105M Distribution		
		Actual		Estimated 1/2 Dist.	Estimated 1/2 Dist.	Estimated Total
		FY 2019	FY 2020	Aug 2020	Jan 2021	FY 2021
Afton	Lincoln	\$ 168,410	\$ 169,168	\$ 86,119	\$ 86,119	\$ 172,238
Albin	Laramie	\$ 39,178	\$ 39,349	\$ 26,272	\$ 26,272	\$ 52,544
Alpine	Lincoln	\$ 81,085	\$ 81,065	\$ 45,228	\$ 45,228	\$ 90,456
Baggs	Carbon	\$ 58,075	\$ 57,795	\$ 33,647	\$ 33,647	\$ 67,294
Bairoil	Sweetwater	\$ 24,463	\$ 23,881	\$ 19,523	\$ 19,523	\$ 39,046
Bar Nunn	Natrona	\$ 180,980	\$ 185,998	\$ 91,606	\$ 91,606	\$ 183,212
Basin	Big Horn	\$ 196,468	\$ 185,093	\$ 99,377	\$ 99,377	\$ 198,754
Bear River	Uinta	\$ 75,225	\$ 75,951	\$ 44,034	\$ 44,034	\$ 88,068
Big Piney	Sublette	\$ 45,389	\$ 41,468	\$ 28,978	\$ 28,978	\$ 57,956
Buffalo	Johnson	\$ 335,014	\$ 328,802	\$ 163,883	\$ 163,883	\$ 327,766
Burlington	Big Horn	\$ 55,517	\$ 53,829	\$ 34,137	\$ 34,137	\$ 68,275
Burns	Laramie	\$ 43,991	\$ 43,405	\$ 28,200	\$ 28,200	\$ 56,400
Byron	Big Horn	\$ 101,467	\$ 97,058	\$ 55,557	\$ 55,557	\$ 111,115
Casper	Natrona	\$ 3,985,845	\$ 4,148,638	\$ 1,884,850	\$ 1,884,850	\$ 3,769,700
Cheyenne	Laramie	\$ 4,514,598	\$ 4,332,606	\$ 1,993,088	\$ 1,993,088	\$ 3,986,176
Chugwater	Platte	\$ 36,502	\$ 34,845	\$ 23,748	\$ 23,748	\$ 47,496
Clearmont	Sheridan	\$ 34,137	\$ 34,641	\$ 24,695	\$ 24,695	\$ 49,390
Cody	Park	\$ 642,489	\$ 658,116	\$ 331,797	\$ 331,797	\$ 663,594
Cokeville	Lincoln	\$ 69,150	\$ 69,105	\$ 40,161	\$ 40,161	\$ 80,322
Cowley	Big Horn	\$ 98,196	\$ 98,196	\$ 56,109	\$ 56,109	\$ 112,218
Dayton	Sheridan	\$ 89,766	\$ 89,766	\$ 52,416	\$ 52,416	\$ 104,812
Deaver	Big Horn	\$ 41,346	\$ 41,346	\$ 27,882	\$ 27,882	\$ 55,764
Diamondville	Lincoln	\$ 91,586	\$ 91,587	\$ 50,795	\$ 50,795	\$ 101,590

Dixon	Carbon	\$ 28,521	\$ 28,521	\$ 21,124	\$ 21,124	\$ 42,248
Douglas	Converse	\$ 229,691	\$ 229,691	\$ 101,273	\$ 101,273	\$ 202,546
Dubois	Fremont	\$ 129,178	\$ 129,178	\$ 74,822	\$ 74,822	\$ 149,644
E Thermopolis	Hot Springs	\$ 46,655	\$ 46,655	\$ 31,200	\$ 31,200	\$ 62,400
Edgerton	Natrona	\$ 38,476	\$ 38,476	\$ 26,928	\$ 26,928	\$ 53,856
Elk Mountain	Carbon	\$ 35,648	\$ 35,648	\$ 24,244	\$ 24,244	\$ 48,488
Encampment	Carbon	\$ 55,012	\$ 55,012	\$ 32,621	\$ 32,621	\$ 65,242
Evanston	Uinta	\$ 1,511,456	\$ 1,511,456	\$ 736,795	\$ 736,795	\$ 1,473,590
Evansville	Natrona	\$ 198,411	\$ 198,411	\$ 98,563	\$ 98,563	\$ 197,126
Fort Laramie	Goshen	\$ 55,137	\$ 55,137	\$ 26,569	\$ 26,569	\$ 53,138
Frannie	Park	\$ 1,563	\$ 1,563	\$ 748	\$ 748	\$ 1,496
Frannie-BH	Big Horn	\$ 39,243	\$ 38,637	\$ 33,153	\$ 33,153	\$ 66,306
Gillette	Campbell	\$ 1,414,357	\$ 1,414,357	\$ 654,471	\$ 654,471	\$ 1,308,942
Glendo	Platte	\$ 33,531	\$ 33,531	\$ 23,107	\$ 23,107	\$ 46,214
Glenrock	Converse	\$ 128,850	\$ 128,850	\$ 62,978	\$ 62,978	\$ 125,956
Granger	Sweetwater	\$ 27,109	\$ 27,109	\$ 21,113	\$ 21,113	\$ 42,226
Green River	Sweetwater	\$ 726,708	\$ 726,708	\$ 373,068	\$ 373,068	\$ 746,136
Greybull	Big Horn	\$ 263,042	\$ 263,042	\$ 138,472	\$ 138,472	\$ 276,944
Guernsey	Platte	\$ 96,777	\$ 96,777	\$ 49,694	\$ 49,694	\$ 99,388
Hanna	Carbon	\$ 94,317	\$ 96,317	\$ 52,095	\$ 52,095	\$ 104,190
Hartville	Platte	\$ 24,292	\$ 24,291	\$ 19,310	\$ 19,310	\$ 38,620
Hudson	Fremont	\$ 72,895	\$ 72,895	\$ 45,019	\$ 45,019	\$ 90,038
Hulett	Crook	\$ 56,372	\$ 56,372	\$ 33,234	\$ 33,234	\$ 66,468
Jackson	Teton	\$ 253,805	\$ 253,805	\$ 133,717	\$ 133,717	\$ 267,434
Kaycee	Johnson	\$ 40,427	\$ 40,427	\$ 27,173	\$ 27,173	\$ 54,346
Kemmerer	Lincoln	\$ 251,625	\$ 251,625	\$ 124,995	\$ 124,995	\$ 249,990
Kirby	Hot Springs	\$ 28,158	\$ 28,158	\$ 21,660	\$ 21,660	\$ 43,320
La Barge	Lincoln	\$ 69,228	\$ 69,228	\$ 40,657	\$ 40,657	\$ 81,314
LaGrange	Goshen	\$ 100,279	\$ 100,279	\$ 52,617	\$ 52,617	\$ 105,234
Lander	Fremont	\$ 923,071	\$ 923,071	\$ 493,779	\$ 493,779	\$ 987,558
Laramie	Albany	\$ 4,103,312	\$ 4,103,312	\$ 2,074,414	\$ 2,074,414	\$ 4,148,828
Lingle	Goshen	\$ 92,813	\$ 92,813	\$ 48,747	\$ 48,747	\$ 97,494
Lost Springs	Converse	\$ 10,081	\$ 10,081	\$ 7,529	\$ 7,529	\$ 15,058
Lovell	Big Horn	\$ 334,540	\$ 334,540	\$ 174,445	\$ 174,445	\$ 348,890
Lusk	Niobrara	\$ 140,020	\$ 140,020	\$ 73,017	\$ 73,017	\$ 146,034
Lyman	Uinta	\$ 273,504	\$ 273,504	\$ 139,678	\$ 139,678	\$ 279,356
Manderson	Big Horn	\$ 33,766	\$ 33,766	\$ 24,259	\$ 24,259	\$ 48,518
Manville	Niobrara	\$ 27,367	\$ 27,367	\$ 20,978	\$ 20,978	\$ 41,956
Marbleton	Sublette	\$ 67,160	\$ 67,160	\$ 42,078	\$ 42,078	\$ 84,156
Medicine Bow	Carbon	\$ 43,953	\$ 42,270	\$ 27,336	\$ 27,336	\$ 54,672
Meeteetse	Park	\$ 46,559	\$ 46,559	\$ 30,347	\$ 30,347	\$ 60,694
Midwest	Natrona	\$ 54,302	\$ 54,302	\$ 47,566	\$ 47,566	\$ 95,132
Mills	Natrona	\$ 288,115	\$ 288,115	\$ 136,882	\$ 136,882	\$ 273,644
Moorcroft	Crook	\$ 135,697	\$ 135,697	\$ 65,762	\$ 65,762	\$ 131,524
Mountain View	Uinta	\$ 164,034	\$ 164,034	\$ 86,393	\$ 86,393	\$ 172,786

Newcastle	Weston	\$ 528,866	\$ 528,866	\$ 226,094	\$ 226,094	\$ 452,188
Opal	Lincoln	\$ 30,200	\$ 30,208	\$ 22,014	\$ 22,014	\$ 44,028
Pavillion	Fremont	\$ 48,884	\$ 48,884	\$ 32,521	\$ 32,521	\$ 65,042
Pine Bluffs	Laramie	\$ 112,543	\$ 112,543	\$ 59,922	\$ 59,922	\$ 119,844
Pine Haven	Crook	\$ 69,193	\$ 69,193	\$ 38,097	\$ 38,097	\$ 76,194
Pinedale	Sublette	\$ 72,109	\$ 72,109	\$ 46,166	\$ 46,166	\$ 92,332
Powell	Park	\$ 506,414	\$ 506,414	\$ 255,182	\$ 255,182	\$ 510,364
Ranchester	Sheridan	\$ 102,215	\$ 102,215	\$ 58,722	\$ 58,722	\$ 117,444
Rawlins	Carbon	\$ 780,469	\$ 780,469	\$ 351,018	\$ 351,018	\$ 702,036
Riverside	Carbon	\$ 23,619	\$ 23,619	\$ 19,042	\$ 19,042	\$ 38,084
Riverton	Fremont	\$ 1,360,111	\$ 1,360,111	\$ 726,864	\$ 726,864	\$ 1,453,728
Rock River	Albany	\$ 49,676	\$ 49,676	\$ 32,522	\$ 32,522	\$ 65,044
Rock Springs	Sweetwater	\$ 1,200,741	\$ 1,200,741	\$ 616,240	\$ 616,240	\$ 1,232,480
Rolling Hills	Converse	\$ 36,366	\$ 36,366	\$ 24,022	\$ 24,022	\$ 48,044
Saratoga	Carbon	\$ 145,453	\$ 145,453	\$ 71,633	\$ 71,633	\$ 143,266
Sheridan	Sheridan	\$ 1,769,549	\$ 1,769,549	\$ 900,528	\$ 900,528	\$ 1,801,056
Shoshoni	Fremont	\$ 98,033	\$ 98,033	\$ 57,904	\$ 57,904	\$ 115,808
Sinclair	Carbon	\$ 46,409	\$ 46,409	\$ 28,707	\$ 28,707	\$ 57,414
Star Valley Ranch	Lincoln	\$ 128,584	\$ 128,584	\$ 67,693	\$ 67,693	\$ 135,386
Sundance	Crook	\$ 151,697	\$ 151,697	\$ 71,421	\$ 71,421	\$ 142,842
Superior	Sweetwater	\$ 52,445	\$ 52,445	\$ 33,242	\$ 33,242	\$ 66,484
Ten Sleep	Washakie	\$ 48,814	\$ 48,814	\$ 32,105	\$ 32,105	\$ 64,210
Thayne	Lincoln	\$ 48,541	\$ 48,541	\$ 30,444	\$ 30,444	\$ 60,888
Thermopolis	Hot Springs	\$ 307,988	\$ 307,988	\$ 172,662	\$ 172,662	\$ 345,324
Torrington	Goshen	\$ 1,136,114	\$ 1,136,114	\$ 509,788	\$ 509,788	\$ 1,019,576
Upton	Weston	\$ 169,942	\$ 169,942	\$ 78,282	\$ 78,282	\$ 156,564
Van Tassell	Niobrara	\$ 11,019	\$ 11,019	\$ 7,967	\$ 7,967	\$ 15,934
Wamsutter	Sweetwater	\$ 43,836	\$ 43,836	\$ 29,701	\$ 29,701	\$ 59,402
Wheatland	Platte	\$ 266,210	\$ 266,210	\$ 121,257	\$ 121,257	\$ 242,514
Worland	Washakie	\$ 762,710	\$ 762,710	\$ 389,298	\$ 389,298	\$ 778,596
Wright	Campbell	\$ 114,097	\$ 114,097	\$ 62,754	\$ 62,754	\$ 125,508
Yoder	Goshen	\$ 44,174	\$ 44,174	\$ 28,263	\$ 28,263	\$ 56,526
Totals		\$ 34,037,500	\$ 34,037,500	\$ 17,018,750	\$ 17,018,750	\$ 34,037,500

WYOMING PARI-MUTUEL: HISTORIC RACING SUMMARY - PER CITY/COUNTY
January 2019 – December 2019
Pages 49 - 51

Entity	Wyoming Downs, LLC - City	Wyoming Downs, LLC - County	Wyoming Horse Racing, LLC - City	Wyoming Horse Racing, LLC - County	Total
Casper	\$141,114		\$142,654		\$283,769
Cheyenne	\$203,103		\$172,601		\$375,704
Evanston	\$55,218		\$45,186		\$100,404
Evansville	\$158,109		0		\$158,109
Gillette	\$210,591		\$155,215		\$365,806
Green River	0		\$33,328		\$33,328
Laramie	\$66,509				\$66,509
Mills			\$153,017		\$153,017
Riverton	0		0		0
Rock Springs	\$145,872		\$153,413		\$299,286
Sheridan	\$83,799		\$87,392		\$171,191
Albany		\$66,509			\$66,509
Campbell		\$210,591		\$155,215	\$365,806
Fremont		0		0	0
Laramie		\$395,451		\$172,601	\$568,052
Natrona		\$299,224		\$295,671	\$594,895
Sheridan		\$83,799		\$87,392	\$171,191
Sweetwater		\$145,872		\$186,742	\$332,614
Uinta		\$55,218		\$45,186	\$100,404
Totals	\$1,064,315	\$1,256,664	\$942,806	\$942,807	\$4,206,592

January 2018 – December 2018

Casper	257,316.57				257,316.57
Cheyenne	271,028.31		325,785.34		596,813.65
Evanston	62,366.42		82,534.32		144,900.74
Evansville	0		0		0
Gillette	179,298.77		256,251.60		435,550.37
Laramie	103,610.15				103,610.15
Mills			455,364.45		455,364.95
Riverton	0		0		0
Rock Springs	167,174.09		279,533.36		446,707.45
Sheridan	113,425.29		171,301.83		284,727.12
Albany		103,610.15			103,610.15
Campbell		179,298.77		256,251.60	435,550.37
Fremont		0		0	0

Laramie		527,036.31		325,785.34	852,821.65
Natrona		257,316.57		455,364.95	712,681.52
Sheridan		113,425.09		171,301.83	284,727.12
Sweetwater		167,174.09		279,533.36	446,707.45
Uinta		62,366.42		82,534.32	144,900.74
Totals	1,154,219.60	1,410,227.40	1,570,770.90	1,570,771.40	5,705,990
January 2017 – December 2017					
Cheyenne	\$55,670				\$55,670
Evanston	\$183,901		\$261,202		\$445,103
Evansville	\$50,305		\$30,386		\$80,692
Gillette	104,815				\$104,815
Laramie	\$93,324		\$183,998		\$277,322
Mills	\$65,396				\$65,396
Riverton			\$387,752		\$387,752
Rock Springs			\$2,558		\$2,558
Sheridan	\$106,779		\$228,698		\$335,477
Albany	\$53,057		\$173,796		\$226,853
Campbell		\$65,396			\$65,396.
Fremont		\$93,325		\$183,998	\$277,322
Laramie				\$2,558	\$2,558
Natrona		\$419,174		\$261,202	\$680,376
Sheridan		\$160,485		\$387,752	\$548,236
Sweetwater		\$53,057		\$173,796	\$226,853
Uinta		\$106,779		\$228,698	\$335,477
Total		\$53,862		\$30,386	\$84,249
	\$713,247	\$952,078	\$1,268,390	\$1,268,390	\$4,202,105
		\$1,665,325		\$2,536,780	\$4,202,105
January 2016 - December 2016					
Cheyenne	\$37,484		\$245,651		\$283,135
Evanston	\$22,773				\$22,773
Evansville	\$40,213				\$40,213
Gillette	\$21,832		\$144,724		\$166,556
Laramie	\$18,018				\$18,018
Rock Springs			272,586		272,586
Sheridan			\$7,822		\$7,822
Mills	\$34,864		\$171,924		\$206,788
Albany	\$18,386		\$130,868		\$149,254
Campbell		\$18,018			\$18,018
Laramie		\$21,832		\$144,724	\$166,556
Natrona				\$7,822	\$7,822
Sheridan		\$91,168		\$245,651	\$336,819

Sweetwater		\$40,213		\$272,586	\$312,799
Uinta		\$18,386		\$130,868	\$149,254
Total	\$193,570	\$247,254	\$973,575	\$973,575	\$2,387,974
		\$440,824		\$1,947,150	\$2,387,974

WY Lottery Distributions – FY 2018 – FY 2019 (Estimates)				
W.S. 9-17-111(b)(ii)	FY 2019	Pages 52- 55	YTD FY 2020 January	
Distribution by entity	Total Distribution	Total by County	Total Distribution	Total by County
Albany County	\$ 29,971		\$ 12,827	
Laramie	\$ 176,282		\$ 75,445	
Rock River	\$ 1,402		\$ 600	
		\$ 207,655		\$ 88,872
Big Horn County	\$ 20,619		\$ 8,027	
Basin	\$ 6,293		\$ 2,450	
Burlington	\$ 1,411		\$ 549	
Byron	\$ 2,904		\$ 1,131	
Cowley	\$ 3,208		\$ 1,249	
Deaver	\$ 872		\$ 339	
Frannie*	\$ 808		\$ 320	
Greybull	\$ 9,046		\$ 3,522	
Lovell	\$ 11,559		\$ 4,500	
Manderson	\$ 558		\$ 217	
		\$ 57,277		\$ 22,504
Campbell County	\$ 155,881		\$ 62,456	
Gillette	\$ 320,411		\$ 128,378	
Wright	\$ 19,417		\$ 7,780	
		\$ 495,709		\$ 198,614
Carbon County	\$ 30,823		\$ 12,144	
Baggs	\$ 6,314		\$ 2,488	
Dixon	\$ 1,392		\$ 548	
Elk Mountain	\$ 2,741		\$ 1,080	
Encampment	\$ 6,457		\$ 2,544	
Hanna	\$ 12,068		\$ 4,755	
Medicine Bow	\$ 4,075		\$ 1,606	
Rawlins	\$ 132,864		\$ 52,347	
Riverside	\$ 746		\$ 294	
Saratoga	\$ 24,251		\$ 9,555	
Sinclair	\$ 6,213		\$ 2,448	
		\$ 227,944		\$ 89,809
Converse County	\$ 60,295		\$ 26,888	
Douglas	\$ 79,371		\$ 35,502	
Glenrock	\$ 34,218		\$ 15,393	
Lost Springs	\$ 52		\$ 23	
Rolling Hills	\$ 5,688		\$ 2,544	
		\$ 179,624		\$ 80,350

Crook County	\$	36,226		\$	14,536		
Hulett	\$	3,442		\$	1,381		
Moorcroft	\$	9,093		\$	3,649		
Pine Haven	\$	4,416		\$	1,772		
Sundance	\$	10,652		\$	4,274		
			\$	63,829		\$	25,612
Fremont County	\$	123,031		\$	49,287		
Dubois	\$	6,259		\$	2,511		
Hudson	\$	2,938		\$	1,179		
Lander	\$	48,417		\$	19,423		
Pavillion	\$	1,485		\$	596		
Riverton	\$	69,447		\$	27,926		
Shoshoni	\$	4,136		\$	1,659		
			\$	255,713		\$	102,581
Goshen County	\$	44,063		\$	18,304		
Fort Laramie	\$	1,860		\$	773		
LaGrange	\$	3,623		\$	1,505		
Lingle	\$	3,784		\$	1,572		
Torrington	\$	52,570		\$	21,838		
Yoder	\$	1,221		\$	507		
			\$	107,121		\$	44,499
Hot Springs County	\$	12,713		\$	5,044		
East Thermopolis	\$	2,216		\$	879		
Kirby	\$	803		\$	318		
Thermopolis	\$	26,254		\$	10,416		
			\$	41,986		\$	16,657
Johnson County	\$	38,453		\$	14,712		
Buffalo	\$	47,381		\$	18,128		
Kaycee	\$	2,718		\$	1,040		
			\$	88,552		\$	33,880
Laramie County	\$	326,549		\$	139,784		
Albin	\$	1,931		\$	827		
Burns	\$	5,212		\$	1,375		
Cheyenne	\$	636,608		\$	272,538		
Pine Bluffs	\$	12,046		\$	5,157		
			\$	982,346		\$	419,681
Lincoln County	\$	76,275		\$	32,285		
Afton	\$	16,387		\$	6,936		
Alpine	\$	7,082		\$	2,998		
Cokeville	\$	4,576		\$	1,937		
Diamondville	\$	6,303		\$	2,668		

Kemmerer	\$ 22,716		\$ 9,615	
LaBarge	\$ 4,713		\$ 1,995	
Opal	\$ 821		\$ 348	
Star Valley Ranch	\$ 12,855		\$ 5,441	
Thayne	\$ 3,130		\$ 1,325	
		\$ 154,858		\$ 65,547
Natrona County	\$ 130,894		\$ 54,474	
Bar Nunn	\$ 25,613		\$ 10,662	
Casper	\$ 639,782		\$ 266,269	
Edgerton	\$ 2,255		\$ 939	
Evansville	\$ 29,319		\$ 12,202	
Midwest	\$ 4,673		\$ 1,945	
Mills	\$ 40,098		\$ 16,688	
		\$ 866,634		\$ 363,179
Niobrara County	\$ 9,737		\$ 3,616	
Lusk	\$ 18,906		\$ 7,022	
Manville	\$ 1,146		\$ 426	
Van Tassell	\$ 181		\$ 67	
		\$ 29,970		\$ 11,131
Park County	\$ 83,527		\$ 35,883	
Cody	\$ 66,127		\$ 28,408	
Frannie*	\$ 808		\$ 320	
Meeteetse	\$ 2,271		\$ 976	
Powell	\$ 43,858		\$ 18,841	
		\$ 196,591		\$ 84,428
Platte County	\$ 38,792		\$ 17,135	
Chugwater	\$ 2,409		\$ 1,064	
Glendo	\$ 2,329		\$ 1,029	
Guernsey	\$ 13,033		\$ 5,757	
Hartville	\$ 704		\$ 311	
Wheatland	\$ 41,212		\$ 18,204	
		\$ 98,479		\$ 43,500
Sheridan County	\$ 92,236		\$ 37,864	
Clearmont	\$ 1,312		\$ 539	
Dayton	\$ 7,065		\$ 2,900	
Ranchester	\$ 7,977		\$ 3,275	
Sheridan	\$ 162,430		\$ 66,679	
		\$ 271,020		\$ 111,257
Sublette County	\$ 50,390		\$ 19,867	
Big Piney	\$ 4,334		\$ 1,712	
Marbleton	\$ 8,498		\$ 3,372	
Pinedale	\$ 15,580		\$ 6,149	
		\$ 78,802		\$ 31,100

Sweetwater County	\$	106,923		\$	44,415			
Bairoil	\$	1,569		\$	652			
Granger	\$	2,057		\$	854			
Green River	\$	185,211		\$	76,935			
Rock Springs	\$	340,912		\$	141,612			
South Superior	\$	4,943		\$	2,053			
Wamsutter	\$	6,674		\$	2,772			
			\$	648,289		\$	269,293	
Teton County	\$	80,628		\$	29,427			
Jackson	\$	66,253		\$	24,185			
			\$	146,881		\$	53,612	
Uinta County	\$	356,195		\$	148,596			
Bear River	\$	38,370		\$	16,007			
Evanston	\$	915,773		\$	382,038			
Lyman	\$	155,549		\$	64,891			
Mountain View	\$	95,370		\$	39,786			
			\$	1,561,257		\$	651,318	
Washakie County	\$	19,625		\$	7,261			
Ten Sleep	\$	1,798		\$	678			
Worland	\$	37,941		\$	14,301			
			\$	59,364		\$	24,240	
Weston County	\$	24,795		\$	9,967			
Newcastle	\$	34,019		\$	13,674			
Upton	\$	10,592		\$	4,258			
			\$	69,406		\$	27,899	
GRAND TOTAL	\$	4,943,862	\$	1,948,281	\$	2,052,239	\$	804,798

Source of Information: State Treasurer's Office – Nancy Morton