

**FISCAL NOTE**

	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue (decrease)			
GENERAL FUND	(\$52,100,000)	(\$53,700,000)	(\$55,400,000)

	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Expenditure increase			
LOCAL DIRECT DISTRIBUTION	\$52,100,000	\$53,700,000	\$55,400,000

Source of revenue decrease and expenditure increase:

This bill codifies the local government direct distribution and the formula used to calculate those distributions beginning in fiscal year (FY) 2027. The bill changes the funding mechanism from a legislatively determined biennial appropriation to an annual transfer from the General Fund (GF) equal to 5.6 percent of the prior FY's total statewide sales and use tax collection. These funds are transferred to the Office of State Lands and Investment for allocation to local governments in accordance with the formula established in the bill.

As a result of this change, the timing of distribution payments is adjusted from August 15 and January 15 to October 15 and March 15. The bill also modifies the sales and use tax data used in the distribution formula, replacing the current two-year lag with the immediately preceding FY to align with the calculation used for the transfer of funds from the GF.

Aside from those changes, the distribution formula in this bill remains consistent with the formula used for the majority of the direct distribution to cities, towns and counties in the FY 2025-2026 biennium.

**Assumptions:**

Due to the bill changing the fiscal years used in the calculation, the amount distributed to cities, counties, and towns in FY 2027 is an estimate. Sales and use tax data for FY 2026 will not be available until August of 2026 and therefore FY 2025 assessed valuations and sales and use tax information were used to calculate the estimated FY 2027 direct distributions. Distributions to individual communities will change as updated sales and use tax figures for FY 2026 become available, since new data will alter each community's ranking relative to others in the state.

The estimated distributions for FY 2027, FY 2028, and FY 2029 were calculated using the forecast sales and use tax revenue to the GF from the January 2026 CREG report, historical distributions to the

Highway Fund and historical impact assistance payments to communities. The distributions for a given FY are calculated using sales and use tax data from the immediately preceding FY. To calculate the total amount of both the states' share and local communities' share of the 4 percent statewide sales and use tax, the CREG forecast amount for the GF for a year is divided by .69, which is the percentage of funds directed to the GF. Then, added to this figure are the estimated total distributions to the Highway Fund and estimated impact assistance payments for the FY preceding the distribution year being calculated. Finally, this is multiplied by 5.6 percent to determine the distribution for allocation to local governments under the model.

An estimate of direct distributions to cities and towns and to counties prepared by LSO is attached.

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26LSO-0295 - Local Government Direct Distributions -  
LSO Estimate of Total FY 2027 City, Town, and County Distributions

	2020 Census Population	FY 2027 Distribution Total \$52.085 million	FY 2027 10/15/2026 Distribution \$26.043 million	FY 2027 03/15/2027 Distribution \$26.043 million
<b>Albany County</b>		\$ 1,526,967	\$763,483	\$763,483
Laramie	31,407	\$ 2,624,269	\$1,312,135	\$1,312,135
Rock River	211	\$ 52,260	\$26,130	\$26,130
<b>Big Horn County</b>		\$ 707,126	\$353,563	\$353,563
Basin	1,288	\$ 192,543	\$96,272	\$96,272
Burlington	314	\$ 68,137	\$34,069	\$34,069
Byron	562	\$ 104,468	\$52,234	\$52,234
Cowley	762	\$ 123,453	\$61,726	\$61,726
Deaver	154	\$ 50,575	\$25,287	\$25,287
Frankie (B)	119	\$ 49,719	\$24,860	\$24,860
Greybull	1,651	\$ 238,608	\$119,304	\$119,304
Lovell	2,243	\$ 317,985	\$158,992	\$158,992
Manderson	88	\$ 44,085	\$22,042	\$22,042
<b>Campbell County</b>		\$ 390,957	\$195,478	\$195,478
Gillette	33,403	\$ 1,566,763	\$783,382	\$783,382
Wright	1,644	\$ 123,870	\$61,935	\$61,935
<b>Carbon County</b>		\$ 419,484	\$209,742	\$209,742
Baggs	411	\$ 65,581	\$32,790	\$32,790
Dixon	74	\$ 40,091	\$20,045	\$20,045
Elk Mountain	150	\$ 44,752	\$22,376	\$22,376
Encampment	452	\$ 63,541	\$31,771	\$31,771
Hanna	683	\$ 85,154	\$42,577	\$42,577
Medicine Bow	245	\$ 50,364	\$25,182	\$25,182
Rawlins	8,221	\$ 596,623	\$298,312	\$298,312
Riverside	66	\$ 38,744	\$19,372	\$19,372
Saratoga	1,702	\$ 138,173	\$69,086	\$69,086
Sinclair	374	\$ 52,799	\$26,399	\$26,399
<b>Converse County</b>		\$ 72,028	\$36,014	\$36,014
Douglas	6,386	\$ 254,178	\$127,089	\$127,089
Glenrock	2,420	\$ 124,152	\$62,076	\$62,076
Lost Springs	6	\$ 15,118	\$7,559	\$7,559
Rolling Hills	427	\$ 51,595	\$25,798	\$25,798
<b>Crook County</b>		\$ 320,027	\$160,014	\$160,014
Hulett	309	\$ 55,441	\$27,721	\$27,721
Moorcroft	946	\$ 111,070	\$55,535	\$55,535
Pine Haven	493	\$ 69,385	\$34,692	\$34,692
Sundance	1,032	\$ 108,330	\$54,165	\$54,165
<b>Fremont County</b>		\$ 1,399,386	\$699,693	\$699,693
Dubois	911	\$ 142,231	\$71,115	\$71,115
Hudson	431	\$ 87,427	\$43,713	\$43,713
Lander	7,546	\$ 1,013,560	\$506,780	\$506,780
Pavillion	230	\$ 66,878	\$33,439	\$33,439
Riverton	10,682	\$ 1,461,904	\$730,952	\$730,952
Shoshoni	471	\$ 90,241	\$45,120	\$45,120
<b>Goshen County</b>		\$ 668,357	\$334,178	\$334,178
Fort Laramie	206	\$ 60,508	\$30,254	\$30,254
La Grange	372	\$ 89,219	\$44,609	\$44,609
Lingle	403	\$ 87,646	\$43,823	\$43,823
Torrington	6,119	\$ 968,953	\$484,477	\$484,477
Yoder	131	\$ 52,637	\$26,319	\$26,319
<b>Hot Springs County</b>		\$ 675,925	\$337,963	\$337,963
East Thermopolis	229	\$ 59,073	\$29,536	\$29,536
Kirby	76	\$ 41,312	\$20,656	\$20,656
Thermopolis	2,725	\$ 324,304	\$162,152	\$162,152
<b>Johnson County</b>		\$ 241,739	\$120,869	\$120,869
Buffalo	4,415	\$ 312,843	\$156,421	\$156,421
Kaycee	247	\$ 52,115	\$26,057	\$26,057
<b>Laramie County</b>		\$ 2,080,407	\$1,040,203	\$1,040,203
Albin	169	\$ 50,671	\$25,336	\$25,336
Burns	356	\$ 61,460	\$30,730	\$30,730
Cheyenne	65,132	\$ 4,656,061	\$2,328,030	\$2,328,030
Pine Bluffs	1,172	\$ 120,956	\$60,478	\$60,478

<b>Lincoln County</b>		<b>\$374,165</b>	<b>\$187,082</b>	<b>\$187,082</b>
Afton	2,172	\$171,382	\$85,691	\$85,691
Alpine	1,220	\$107,334	\$53,667	\$53,667
Cokeville	502	\$72,997	\$36,498	\$36,498
Diamondville	520	\$74,911	\$37,455	\$37,455
Kenmerer	2,415	\$213,668	\$106,834	\$106,834
La Barge	394	\$63,847	\$31,924	\$31,924
Opal	64	\$39,903	\$19,951	\$19,951
Star Valley Ranch	1,866	\$146,663	\$73,332	\$73,332
Thayne	380	\$58,310	\$29,155	\$29,155
<b>Natrona County</b>		<b>\$2,811,327</b>	<b>\$1,405,664</b>	<b>\$1,405,664</b>
Bar Nunn	2,981	\$271,966	\$135,983	\$135,983
Casper	59,038	\$4,422,148	\$2,211,074	\$2,211,074
Edgerton	153	\$49,500	\$24,750	\$24,750
Evansville	2,746	\$223,341	\$111,671	\$111,671
Midwest	285	\$64,734	\$32,367	\$32,367
Mills	4,034	\$308,408	\$154,204	\$154,204
<b>Niobrara County</b>		<b>\$417,824</b>	<b>\$208,912</b>	<b>\$208,912</b>
Lusk	1,541	\$165,384	\$82,692	\$82,692
Manville	92	\$43,037	\$21,518	\$21,518
Van Tassell	22	\$16,992	\$8,496	\$8,496
<b>Park County</b>		<b>\$729,540</b>	<b>\$364,770</b>	<b>\$364,770</b>
Cody	10,028	\$683,522	\$341,761	\$341,761
Frannie (P)	26	\$2,289	\$1,145	\$1,145
Meeteetse	309	\$58,411	\$29,206	\$29,206
Powell	6,419	\$506,562	\$253,281	\$253,281
<b>Platte County</b>		<b>\$660,094</b>	<b>\$330,047</b>	<b>\$330,047</b>
Chugwater	175	\$47,056	\$23,528	\$23,528
Glendo	237	\$50,025	\$25,013	\$25,013
Guernsey	1,130	\$119,327	\$59,664	\$59,664
Hartville	64	\$39,586	\$19,793	\$19,793
Wheatland	3,588	\$290,813	\$145,407	\$145,407
<b>Sheridan County</b>		<b>\$1,087,127</b>	<b>\$543,564</b>	<b>\$543,564</b>
Clearmont	116	\$45,731	\$22,865	\$22,865
Dayton	822	\$104,918	\$52,459	\$52,459
Ranchester	1,064	\$128,540	\$64,270	\$64,270
Sheridan	18,737	\$1,770,455	\$885,227	\$885,227
<b>Sublette County</b>		<b>\$79,102</b>	<b>\$39,551</b>	<b>\$39,551</b>
Big Piney	395	\$56,604	\$28,302	\$28,302
Marbleton	861	\$85,086	\$42,543	\$42,543
Pinedale	2,005	\$126,696	\$63,348	\$63,348
<b>Sweetwater County</b>		<b>\$762,304</b>	<b>\$381,152</b>	<b>\$381,152</b>
Bairoil	68	\$38,277	\$19,138	\$19,138
Granger	98	\$40,736	\$20,368	\$20,368
Green River	11,825	\$878,499	\$439,250	\$439,250
Rock Springs	23,526	\$1,573,845	\$786,922	\$786,922
Superior	184	\$51,682	\$25,841	\$25,841
Wamsutter	203	\$46,218	\$23,109	\$23,109
<b>Teton County</b>		<b>\$122,345</b>	<b>\$61,172</b>	<b>\$61,172</b>
Jackson	10,760	\$255,206	\$127,603	\$127,603
<b>Uinta County</b>		<b>\$955,882</b>	<b>\$477,941</b>	<b>\$477,941</b>
Bear River	522	\$80,104	\$40,052	\$40,052
Evanston	11,747	\$1,227,274	\$613,637	\$613,637
Lyman	2,135	\$254,692	\$127,346	\$127,346
Mountain View	1,278	\$158,738	\$79,369	\$79,369
<b>Washakie County</b>		<b>\$987,067</b>	<b>\$493,534</b>	<b>\$493,534</b>
Ten Sleep	246	\$57,353	\$28,677	\$28,677
Worland	4,773	\$523,229	\$261,614	\$261,614
<b>Weston County</b>		<b>\$827,432</b>	<b>\$413,716</b>	<b>\$413,716</b>
Newcastle	3,374	\$487,068	\$243,534	\$243,534
Upton	898	\$143,649	\$71,825	\$71,825
<b>Totals</b>	<b>398,304</b>	<b>\$52,085,148</b>	<b>\$26,042,574</b>	<b>\$26,042,574</b>