

HOUSE BILL NO. HB0051

Local government distributions.

Sponsored by: Joint Appropriations Interim Committee

A BILL

for

1 AN ACT relating to local government funding; providing  
2 funding to cities and towns; providing funding to counties;  
3 providing local government funding formulas; providing  
4 legislative intent; providing an appropriation; and  
5 providing for an effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

8

9

[LOCAL GOVERNMENT DISTRIBUTIONS I]

10

11

**Section 1.**

12

13

14

15

16

(a) From the legislative stabilization reserve account created in W.S. 9-4-219 there is appropriated one hundred five million dollars (\$105,000,000.00) to the office of state lands and investments to be allocated

1 pursuant to the following and as further provided in this  
2 section:

3  
4 (i) Two-thirds (2/3) of eighty-nine percent  
5 (89%) of the total amount appropriated, for direct  
6 distribution to cities and towns;

7  
8 (ii) One-third (1/3) of eighty-nine percent  
9 (89%) of the total amount appropriated, for direct  
10 distribution to counties;

11  
12 (iii) Five and one-half percent (5.5%) of the  
13 total amount appropriated, for direct distribution to  
14 cities and towns;

15  
16 (iv) Five and one-half percent (5.5%) of the  
17 total amount appropriated, for direct distribution to  
18 counties.

19  
20 [CITY AND TOWN DIRECT DISTRIBUTION ALLOCATIONS]

21  
22 (b) Funds appropriated in paragraphs (a)(i) and (iii)  
23 of this section are to be distributed to cities and towns

1 in two (2) equal distributions on August 15, 2016 and on  
2 August 15, 2017, subject to the following:

3

4 (i) From these distributions each municipality  
5 with a population of thirty-five (35) or less shall first  
6 receive ten thousand dollars (\$10,000.00) and each  
7 municipality with a population over thirty-five (35) shall  
8 first receive twenty thousand dollars (\$20,000.00). From  
9 the remainder, each municipality shall receive amounts in  
10 accordance with a municipal supplemental funding formula as  
11 provided in this paragraph. The municipal supplemental  
12 funding formula shall be calculated by the office of state  
13 lands and investments as follows:

14

15 (A) Calculate the per capita sales and use  
16 tax revenues available to each municipality using the sales  
17 and use tax distributions to each county during the odd-  
18 numbered fiscal year from the most recently completed  
19 biennium, including distributions to each municipality  
20 within that county, under W.S. 39-15-111 and 39-16-111, but  
21 excluding the distribution exclusively to counties under  
22 W.S. 39-15-111(b)(iii) made from an amount equivalent to  
23 one percent (1%) of the tax collected under W.S. 39-15-104,

1 and excluding the distribution exclusively to counties  
2 under W.S. 39-16-111(b)(iii) made from an amount equivalent  
3 to one percent (1%) of the tax collected under W.S.  
4 39-16-104;

5

6 (B) Calculate the inverse by dividing one  
7 (1) by the per capita sales and use tax determined under  
8 subparagraph (A) of this paragraph for each municipality;

9

10 (C) Calculate the normalized per capita  
11 sales and use tax number for each municipality by dividing  
12 the number determined under subparagraph (B) of this  
13 paragraph for the municipality by the total of all inverse  
14 per capita sales and use tax numbers calculated under  
15 subparagraph (B) of this paragraph;

16

17 (D) Multiply the normalized per capita  
18 sales and use tax number for each municipality by seventy-  
19 five percent (75%);

20

21 (E) Calculate the per capita assessed value  
22 for the prior tax year corresponding to the most recently  
23 completed calendar year for each municipality by dividing

1 the total assessed valuation within the municipality by the  
2 population of the municipality;

3

4 (F) Calculate the inverse by dividing one  
5 (1) by the per capita assessed value determined under  
6 subparagraph (E) of this paragraph for each municipality;

7

8 (G) Calculate the normalized per capita  
9 assessed value number for each municipality by dividing the  
10 number determined under subparagraph (F) of this paragraph  
11 for the municipality by the total of all inverse per capita  
12 assessed value numbers calculated under subparagraph (F) of  
13 this paragraph;

14

15 (H) Multiply the normalized per capita  
16 assessed value number for each municipality by twenty-five  
17 percent (25%);

18

19 (J) Multiply the sum of subparagraphs (D)  
20 and (H) of this paragraph by the population of the  
21 municipality;

22

1                   (K) Calculate the normalized index for each  
2 municipality by dividing the number determined under  
3 subparagraph (J) of this paragraph for the municipality by  
4 the sum of all numbers calculated under subparagraph (J) of  
5 this paragraph;

6  
7                   (M) Determine the amount to distribute to  
8 each municipality by multiplying the normalized index  
9 number determined under subparagraph (K) of this paragraph  
10 by the amount remaining available for distribution under  
11 this paragraph.

12

13                   [COUNTY DIRECT DISTRIBUTION ALLOCATIONS]

14

15           (c) Funds appropriated in paragraphs (a)(ii) and (iv)  
16 of this section are to be distributed to counties in two  
17 (2) equal distributions on August 15, 2016 and on August  
18 15, 2017. From these distributions each county shall  
19 receive the following:

20

21                   (i) From these distributions each county with an  
22 assessed value for the prior tax year corresponding to the  
23 most recently completed calendar year of less than three

1 hundred thousand dollars (\$300,000.00) per mill shall first  
2 receive an amount equal to three (3) times the difference  
3 between three hundred thousand dollars (\$300,000.00) and  
4 the actual value of one (1) mill within the county. From  
5 the remainder, each county shall receive amounts in  
6 accordance with a county supplemental funding formula as  
7 provided in this paragraph. The county supplemental funding  
8 formula shall be calculated by the office of state lands  
9 and investments as follows:

10

11 (A) Calculate the per capita sales and use  
12 tax revenues available to each county using the sales and  
13 use tax distributions to each county during the odd-  
14 numbered fiscal year from the most recently completed  
15 biennium, excluding distributions to each municipality  
16 within that county, under W.S. 39-15-111 and 39-16-111;

17

18 (B) Calculate the inverse by dividing one  
19 (1) by the per capita sales and use tax determined under  
20 subparagraph (A) of this paragraph for each county;

21

22 (C) Calculate the normalized per capita  
23 sales and use tax number for each county by dividing the

1 number determined under subparagraph (B) of this paragraph  
2 for the county by the total of all inverse per capita sales  
3 and use tax numbers calculated under subparagraph (B) of  
4 this paragraph;

5

6 (D) Multiply the normalized per capita  
7 sales and use tax number determined under subparagraph (C)  
8 of this paragraph for each county by twenty-four percent  
9 (24%);

10

11 (E) Calculate the per capita assessed value  
12 for each county by dividing the total assessed valuation  
13 within the county for the prior tax year corresponding to  
14 the most recently completed calendar year by the population  
15 of the county;

16

17 (F) Calculate the inverse by dividing one  
18 (1) by the per capita assessed value determined under  
19 subparagraph (E) of this paragraph for each county;

20

21 (G) Calculate the normalized per capita  
22 assessed value number for each county by dividing the  
23 number determined under subparagraph (F) of this paragraph



1 for the county by the total of all inverse per capita  
2 assessed value numbers calculated under subparagraph (F) of  
3 this paragraph;

4

5 (H) Multiply the normalized per capita  
6 assessed value number determined under subparagraph (G) of  
7 this paragraph for each county by seventy-six percent  
8 (76%);

9

10 (J) Calculate a cost of government index  
11 for each county, which shall be determined by multiplying  
12 six hundred twenty-eight (628) by the population of the  
13 county, and then adding nine million nine hundred thousand  
14 (9,900,000) to the result;

15

16 (K) Calculate the normalized cost of  
17 government index number for each county by dividing the  
18 number determined under subparagraph (J) of this paragraph  
19 for the county by the total of all cost of government index  
20 numbers calculated under subparagraph (J) of this  
21 paragraph;

22

1                   (M) Multiply the sum of subparagraphs (D)  
2 and (H) of this paragraph by the normalized cost of  
3 government index number determined in subparagraph (K) of  
4 this paragraph for each county;

5  
6                   (N) Calculate the normalized index for each  
7 county by dividing the number determined under subparagraph  
8 (M) of this paragraph for the county by the total of all  
9 numbers calculated under subparagraph (M) of this  
10 paragraph;

11  
12                   (O) Determine the amount to distribute to  
13 each county by multiplying the normalized index number  
14 determined under subparagraph (N) of this paragraph by the  
15 amount remaining available for distribution under this  
16 paragraph.

17  
18           (d) For purposes of this section, population is to be  
19 determined by resort to the 2010 decennial federal census  
20 as reported by the economic analysis division within the  
21 department of administration and information and as defined  
22 in W.S. 8-1-102(a)(xv).

23

1           (e) It is the intent of the legislature that the  
2 funds distributed under this section shall not be used for  
3 salary adjustments, additional personnel or increased  
4 personnel benefits.

5

6           **Section 2.** This act is effective July 1, 2016.

7

8

(END)