

ORIGINAL SENATE  
FILE NO. SF0089

ENROLLED ACT NO. 35, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING  
2018 BUDGET SESSION

AN ACT relating to local government funding; providing funding to cities and towns; providing funding to counties; providing local government funding formulas and distributions; providing legislative intent; providing an appropriation; and providing for an effective date.

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

[LOCAL GOVERNMENT DISTRIBUTIONS I]

**Section 1.**

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

(i) Two-thirds (2/3) of eighty-nine percent (89%) of the total amount appropriated, for direct distribution to cities and towns provided that five percent (5%) of the amount available under this paragraph shall only be distributed for direct distributions to cities and towns as provided in paragraph (b)(ii) of this section;

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

(iii) Five and one-half percent (5.5%) of the total amount appropriated, for direct distribution to cities and towns provided that five percent (5%) of the amount available under this paragraph shall only be

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distributed for direct distributions to cities and towns as provided in paragraph (b)(ii) of this section;

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

[CITY AND TOWN DIRECT DISTRIBUTION ALLOCATIONS]

(b) Funds appropriated in paragraphs (a)(i) and (iii) of this section shall be distributed to cities and towns with one-half (1/2) of the amount available distributed in the first fiscal year of the biennium and one-half (1/2) of the amount available distributed in the second fiscal year of the biennium. Distributions in each fiscal year shall be made in equal amounts on August 15 and January 15 of each fiscal year as calculated prior to the August 15 distribution, subject to the following:

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

(A) For each fiscal year calculate the per capita sales and use tax revenues available to each municipality using the sales and use tax distributions to each county attributable to fiscal year 2017 for distributions under this paragraph during fiscal year 2019

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and the sales and use tax distributions to each county attributable to fiscal year 2018 for distributions under this paragraph during fiscal year 2020, including distributions to each municipality within that county, under W.S. 39-15-111 and 39-16-111, but excluding the distribution exclusively to counties under W.S. 39-15-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104, and excluding the distribution exclusively to counties under W.S. 39-16-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104;

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

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

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

(E) For each fiscal year calculate the per capita assessed value for the prior tax year corresponding to the most recently completed calendar year for each municipality by dividing the total assessed valuation within the municipality by the population of the municipality;

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

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

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

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

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

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

(ii) From the amounts available as provided in paragraphs (a)(i) and (iii) of this section, each city or town shall receive amounts in accordance with a city and town revenue challenged formula as provided in this

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paragraph. The revenue challenged formula shall be calculated by the office of state lands and investments as follows:

(A) For each fiscal year, calculate the lowest quartile amount received by cities and towns on a per capita basis using amounts received under this section plus amounts distributed to each city and town using the sales and use tax distributions to each county attributable to fiscal year 2017 for distributions under this paragraph during fiscal year 2019 and the sales and use tax distributions to each county attributable to fiscal year 2018 for distributions under this paragraph during fiscal year 2020, including distributions to each municipality within that county, under W.S. 39-15-111 and 39-16-111, but excluding the distribution exclusively to counties under W.S. 39-15-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-15-104 and excluding the distribution exclusively to counties under W.S. 39-16-111(b)(iii) made from an amount equivalent to one percent (1%) of the tax collected under W.S. 39-16-104;

(B) Determine each city or town that received a per capita amount that is less than the lowest quartile amount determined under subparagraph (A) of this paragraph;

(C) For each city or town that received a per capita amount that is less than the lowest quartile amount as provided in subparagraph (B) of this paragraph, determine the amount that would be necessary to increase the per capita amount distributed to that city or town to the lowest quartile amount determined under subparagraph (A) of this paragraph;

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(D) Determine the amount to distribute to each city or town that received an amount that is less than the lowest quartile amount determined under subparagraph (A) of this paragraph by distributing the amount available under this paragraph on a pro rata basis, up to the lowest quartile amount, based on the amounts determined under subparagraph (C) of this paragraph.

[COUNTY DIRECT DISTRIBUTION ALLOCATIONS]

(c) Funds appropriated in paragraphs (a)(ii) and (iv) of this section are to be distributed to counties with one-half (1/2) of the amount available distributed in the first fiscal year of the biennium and one-half (1/2) of the amount available distributed in the second fiscal year of the biennium. Distributions in each fiscal year shall be made in equal amounts on August 15 and January 15 of each fiscal year as calculated prior to the August 15 distribution. From these distributions each county shall receive the following:

(i) From these distributions each county with an assessed value for the prior tax year corresponding to the most recently completed calendar year of less than three hundred thousand dollars (\$300,000.00) per mill shall first receive an amount equal to three (3) times the difference between three hundred thousand dollars (\$300,000.00) and the actual value of one (1) mill within the county. From the remainder, each county shall receive amounts in accordance with a county supplemental funding formula as provided in this paragraph. The county supplemental funding formula shall be calculated by the office of state lands and investments as follows:

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(A) For each fiscal year calculate the per capita sales and use tax revenues available to each county using the sales and use tax distributions to each county attributable to fiscal year 2017 for distributions under this subsection during fiscal year 2019 and the sales and use tax distributions to each county attributable to fiscal year 2018 for distributions under this subsection during fiscal year 2020, excluding distributions to each municipality within that county, under W.S. 39-15-111 and 39-16-111;

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

(C) Calculate the normalized per capita sales and use tax number for each county by dividing the number determined under subparagraph (B) of this paragraph for the county by the total of all inverse per capita sales and use tax numbers calculated under subparagraph (B) of this paragraph;

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

(E) For each fiscal year calculate the per capita assessed value for each county by dividing the total assessed valuation within the county for the prior tax year corresponding to the most recently completed calendar year by the population of the county;

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

(G) Calculate the normalized per capita assessed value number for each county by dividing the number determined under subparagraph (F) of this paragraph for the county by the total of all inverse per capita assessed value numbers calculated under subparagraph (F) of this paragraph;

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

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

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

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



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

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

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

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

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**Section 2.** This act is effective July 1, 2018.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the Senate.

\_\_\_\_\_  
Chief Clerk