

Local Government Funding - FY 2007 - FY 2010

Distribution Summary	Session Laws	Distribution Amount 2007-08 Biennium		Distribution Amount 2009-10 Biennium		Specific Distribution Formula Description
		FY 2007	FY 2008	FY 2009	FY 2010	
1) Direct distribution to all cities & towns Flat amount (\$5,000 or \$10,000) plus per capita amount based on adjusted population. Population adjusted for cities & towns in lowest twentieth percentile of per capita sales & use tax.	Ch. 35, sec. 316(a), 2006 session laws	\$26,666,667	\$26,666,667			Distributions on Aug. 15, 2006 and Aug. 15, 2007, based on 2000 census population. Cities & towns with population of 35 or less received a flat distribution of \$5,000 (2), and cities & towns with population over 35 received a flat distribution of \$10,000 (all others). The remainder was distributed to all cities & towns in proportion that its <u>adjusted</u> population bore to the total <u>adjusted</u> populations of all cities & towns. City & town populations were adjusted based on the county per capita sales & use tax distribution for the previous fiscal year, with those cities & towns in the lowest twentieth percentile receiving a population adjustment. Populations of cities & towns in the lowest tenth percentile were multiplied by 150%, and populations of cities & towns in the lowest twentieth percentile and above the lowest tenth percentile were multiplied by 125%. Populations of cities & towns above the lowest twentieth percentile were not adjusted.
2) Direct distribution only to revenue challenged cities & towns Distribution only to cities & towns in lowest twentieth percentile of per capita sales & use tax. Amount based on proportion of population adjustment to total of all population adjustments.	Ch. 35, sec. 319(a), 2006 session laws	\$3,250,000	\$3,250,000			Distributions on Aug. 15, 2006 and Aug. 15, 2007, based on 2000 census population. This distribution was also based on the county per capital sales & use tax distribution for the previous fiscal year, with funds only going to those cities & towns in the lowest twentieth percentile of sales & use tax distribution. Populations of cities & towns in the lowest tenth percentile were multiplied by 150%, and populations of cities & towns in the lowest twentieth percentile and above the lowest tenth percentile were multiplied by 125%. Populations of cities & towns above the lowest twentieth percentile were not eligible. Amounts were distributed to each qualifying city & town in proportion that its population adjustment bore to the total of all population adjustments of all qualifying cities & towns.
3) Direct distribution to all counties Flat amount (\$86,956.52) plus per capita amount based on population.	Ch. 35, sec. 316(b),	\$13,333,334	\$13,333,334			Distributions on Aug. 15, 2006 and Aug. 15, 2007, based on 2000 census population. 15% of total amount (\$2.0 million) was distributed equally to each county (\$86,956.52). Remaining 85% was distributed to each county in the proportion each county's population bore to the total state population.
4) Direct distribution only to revenue challenged counties Distribution only to counties with property taxes less than defined funding need. Amount based on proportion of property tax shortfall to sum of all property tax shortfalls.	Ch. 35, sec. 319(a), 2006 session laws	\$3,250,000	\$3,250,000			Distributions on Aug. 15, 2006 and Aug. 15, 2007, based on 2000 census population. This distribution went only to those counties with a property tax shortfall, defined as a county funding need in excess of county property tax available. County property tax available was computed by multiplying the most recent total county assessed valuation by 12 mills (.012). County funding need was computed with the following formula: \$900,000 + (county population up to 5,000 x \$150) + (county population from 5,001 to 25,000 x \$120) + (county population above 25,000 x \$80). Amounts were distributed to each qualifying county in proportion that its property tax shortfall bore to the total property tax shortfall of all eligible counties.
5) Direct distribution to all cities, towns & counties to offset food tax exemption Based on historic data of sales & use taxes on food.	Ch. 35, sec. 325, 2006 session laws	\$23,000,000	\$23,600,000			\$46.6 million appropriated for 2007-08 biennium (July 1, 2006 thru June 30, 2008) to offset decrease in revenues to local governments from sales & use tax exemption on food. Department of Revenue distributed funds to cities, towns, & counties on a monthly basis based on historical distribution data of sales & use taxes on food.
		breakdown \$13,317,453	breakdown \$13,664,864	cities & towns		
		\$9,682,547	\$9,935,136	counties		
6) Funds to state library for support of county libraries Flat amount (\$87,880) plus per capita amount based on population.	Ch. 35, sec. 321(a)(i), 2006 session laws	\$2,900,000				Based on 2000 census population. \$2,021,240 for equal distribution to each county (\$87,880). Remaining \$878,760 for distribution to each county in the proportion each county's population bore to the total state population. No distribution date specified.

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7) State Loan & Investment Board (SLIB) Mineral Royalty Grants to cities, towns, counties & special districts	Ch. 35, sec. 2, and sec. 317, 2006 session laws as amended by Ch. 136, sec. 2, 2007 session laws	\$176,200,682 funding breakdown \$29.6 M GF - sec. 2 \$33.4 M S4 - sec. 2 \$113,200,682 GF- sec. 317				Appropriation to State Loan and Investment Board (SLIB) for grants through Mineral Royalty Grant Program. \$33.4 million of this total funded from Local Govt. CapCon. Account, remainder funded from General Fund. \$4,401,364 of GF appropriation was effective immediately for grants approved but not funded by SLIB on Jan. 19, 2006. SLIB authorized to use up to \$105.0 million for grants for capital construction to cities, towns, counties and special districts directly impacted by natural gas development.
8) Business Ready Community Program - Grants and loans to cities, towns, counties and joint powers boards	Ch. 35, section 2, 2006 session laws	\$46,000,000				Funding to Wyoming Business Council (WBC) for grants and loans to cities, towns, counties and joint powers boards through Business Ready Community Program. Grants and loans referred by WBC to SLIB for final approval. \$8,732,802 was effective immediately.
9) Community Facilities Program - Grants and loans to cities, towns, counties, joint powers boards and other local govt. entities	Ch. 35, section 2, 2006 session laws	\$15,000,000				Funding to Wyoming Business Council (WBC) to provide grants and loans to cities, towns, counties, joint powers boards, or other local governmental entities through Community Facilities Program. Grants and loans referred by WBC to SLIB for final approval.
10) Direct distribution to all cities & towns Flat amount (\$3,500 or \$14,000) plus per capita amount based on population.	Ch. 136, sec. 328(b), 2007 session laws		\$13,410,333			Distribution on Aug. 15, 2007, based on 2000 census population. Cities & towns with population of 35 or less received a flat distribution of \$3,500 (2), and cities & towns with population over 35 received a flat distribution of \$14,000 (all others). The remainder was distributed to all cities & towns in proportion that its population bore to the total populations of all cities & towns.
11) Direct distribution only to revenue challenged cities & towns Same method from page 1, box 2.	Ch. 136, sec. 328(d), 2007 session laws		\$2,500,000			Distribution on Aug. 15, 2007, based on 2000 census population. Funds were distributed to revenue challenged cities & towns using the same formula used to distribute funds to revenue challenged cities & towns described above (page 1, box 2)
12) Direct distribution to all counties Same method from page 1, box 3.	Ch. 136, sec. 328(c), 2007 session laws		\$6,705,167			Distribution on Aug. 15, 2007, based on 2000 census population. Funds distributed to all counties using the same formula used to distribute funds to all counties described above (page 1, box 3).
13) Direct distribution only to revenue challenged counties Same method from page 1, box 4, with change in calculation of "funding need".	Ch. 136, sec. 328(e), 2007 session laws		\$2,500,000			Distribution on Aug. 15, 2007, based on 2000 census population. Funds were distributed to revenue challenged counties using the same formula used to distribute to revenue challenged counties described above (page 1, box 4), except for the calculation of the county funding need. County funding need was computed with the following formula: \$1,200,000 + (county population up to 5,000 x \$160) + (county population from 5,001 to 25,000 x \$130) + (county population above 25,000 x \$100).
14) County Block Allocations - Capital projects grants to cities, towns & counties Flat amount (\$284,040) plus per capita amount based on population. Consensus certified to SLIB required.	Ch. 136, sec. 328(m)-(n), 2007 session laws		\$18,665,500			Funds allocated to each county for grants for capital improvement projects. Funds were allocated equally to each county by multiplying the total appropriation by 35 and dividing by 2,300 (\$284,040). The remainder was allocated to counties in the proportion that each county's population bore to the total state population, based on 2000 census. To be eligible, board of county commissioners and governing bodies of cities & towns comprising at least 70% of incorporated population required to certify agreement on projects to SLIB.
15) SLIB Mineral Royalty Grants to cities, towns, counties and special districts - Impact mitigation - Capital Projects	Ch. 136, sec. 328(f)-(k), 2007 session laws		\$6,534,500			Appropriation to SLIB to provide grants through the Mineral Royalty Grant Program. SLIB was directed to use 90% of the appropriation to provide grants for capital improvement projects to cities, towns, counties and special districts within the 8 counties directly impacted by natural gas development.
16) SLIB Min. Roy. Grants to cities, towns, counties & special districts Emergency Capital projects	Ch. 136, sec. 328(o), 2007 session laws		\$934,500			Appropriation to SLIB to provide grants through the Mineral Royalty Grant Program for emergency capital projects.

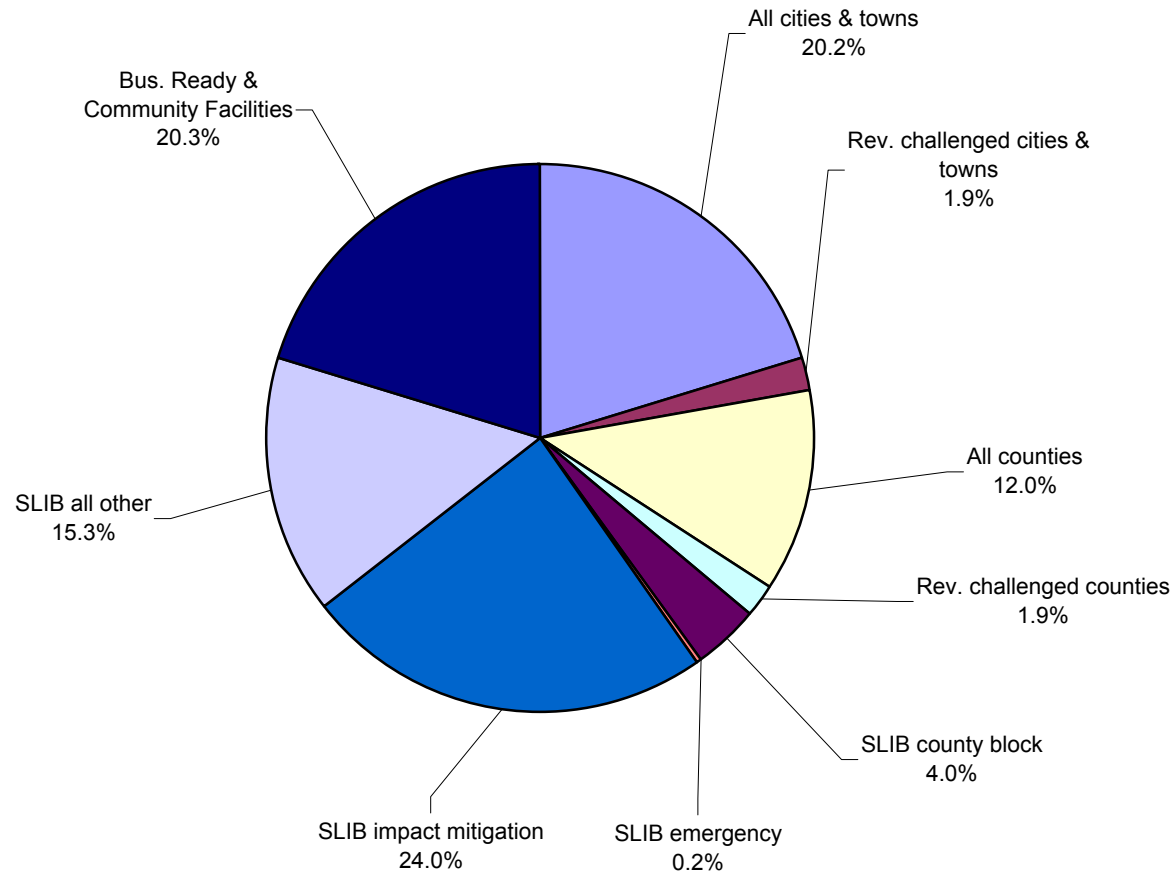
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17) Business Ready Community Program - Grants and loans to cities, towns, counties and joint powers boards	Ch. 136, sec. 2, 2007 session laws		\$33,250,000			Funding to Wyoming Business Council (WBC) to provide grants and loans through the Business Ready Community Program. Grants and loans are referred by WBC to SLIB for final approval.
18) Direct distribution to all cities & towns Same method from page 1, box 1, based on FY 2007 sales & use taxes. FY 2010 amount reduced by 5%.	Ch. 48, sec. 328(b) and 329(b), 2008 session laws			\$39,326,667	\$39,326,667 (\$1,966,333)	Distributions on Aug. 15, 2008 and Aug. 15, 2009, based on 2000 census population. Cities & towns with population of 35 or less received a flat distribution of \$5,000 (2), and cities & towns with population over 35 received a flat distribution of \$10,000 (all others). The remainder was distributed to all cities & towns in proportion that its <u>adjusted</u> population bore to the total <u>adjusted</u> populations of all cities & towns, using the same formula described above (page 1, box 1), based on FY 2007 sales & use tax distribution. FY 2010 distribution was reduced by \$1,966,333 in Governor's 5% budget reduction.
					\$37,360,334	
19) Direct distribution to revenue challenged cities & towns Same method from page 1, box 2, based on FY 2007 sales & use taxes. FY 2010 amount reduced by 5%.	Ch. 48, sec. 328(b) and 329(b), 2008 session laws			\$4,130,000	\$4,130,000 (\$206,500)	Distributions on Aug. 15, 2008 and Aug. 15, 2009, based on 2000 census population. Funds were distributed to revenue challenged cities & towns using the same formula described above (page 1, box 2) based on FY 2007 sales & use tax distribution. FY 2010 distribution was reduced by \$206,500 in Governor's 5% budget reduction.
					\$3,923,500	
20) Direct distribution to all counties Same method from page 1, box 3. FY 2010 amount reduced by 5%.	Ch. 48, sec. 328(c) and 329(c), 2008 session laws			\$16,913,333	\$16,913,333 (\$845,667)	Distributions on Aug. 15, 2008 and Aug. 15, 2009, based on 2000 census population. Funds distributed to all counties with same formula used to distribute funds to all counties described above (page 1, box 3). FY 2010 distribution reduced by \$845,667 in Governor's 5% budget reduction.
					\$16,067,666	
21) Direct distribution to revenue challenged counties One-half with same method from page 1, box 4. One-half with same method from page 2, box 13) FY 2010 amount reduced by 5%.	Ch. 48, sec. 328(e) and 329(e), 2008 session laws			\$4,130,000	\$4,130,000 (\$206,500)	Distributions on Aug. 15, 2008 and Aug. 15, 2009, based on 2000 census population and assessed valuation from 2007 tax year. One-half of funds distributed to revenue challenged counties with same formula used to distribute to revenue challenged counties in 2006 session laws described above (page 1, box 4). One-half of funds distributed to revenue challenged counties with same formula used to distribute to revenue challenged counties in the 2007 session laws described above (page 2, box 13). FY 2010 distribution was reduced by \$206,500 in Governor's 5% budget reduction.
					\$3,923,500	
22) Direct distribution to all cities, towns & counties to offset food tax exemption Based on greater of historic data or industry average S & U tax on food.	Ch. 48, sec. 329(a)(vi), 2008 session laws			\$10,000,000	\$10,000,000	\$20.0 million appropriated for the 2009-10 biennium (July 1, 2008 thru June 30, 2010) to offset decrease in revenues to local governments resulting from the sales & use tax exemption on food. Funds distributed to cities, towns, & counties on a monthly basis based on the greater of historical distribution data or the industry average computed by the Dept. of Revenue.
				breakdown	breakdown	
			cities & towns counties	\$6,894,362 \$3,105,638	\$6,894,362 \$3,105,638	
23) County Block Allocations - Capital projects grants to cities, towns, counties & special districts \$100.0 M allocated 80% per capita based on population and 20% county inverse assessed valuation factor. \$91.0 M allocated 1% (\$910,000) to each county. Remainder allocated 75% per capita based on population and 25% county inverse assessed valuation factor. Consensus certified to SLIB required.	Ch. 48, sec. 328(f) and 329(f), 2008 session laws			\$191,000,000		Funds allocated to each county for grants for capital improvement projects, including special districts projects. \$100.0 million was allocated 80% (\$80.0 million) to counties in the proportion that each county's population bore to the total state population, based on 2000 census. The remaining 20% (\$20.0 million) was allocated by each county's inverse per capita assessed valuation factor, based on the 2007 tax year. \$91.0 million was allocated 1% (\$910,000) to each county. The remainder was allocated 75% (\$52,552,500) to counties in the proportion that each county's population bore to the total state population, based on 2000 census. The remaining 25% (\$17,517,500) was allocated by each county's inverse per capita assessed valuation factor, based on the 2007 tax year. To be eligible, board of county commissioners and governing bodies of cities & towns comprising at least 70% of incorporated population required to certify agreement on projects to SLIB.

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24) SLIB Min. Roy. Grants to cities, towns, counties & special districts	Ch. 48, sec. 330(b), 2008 Session Laws			\$33,400,000		Funds appropriated from Local Govt. CapCon. Account to provide grants to local governments for unfunded or partially funded capital construction projects.
25) SLIB Min. Roy. Grants to cities, towns, counties & special districts - Emergency capital projects	Ch. 48, sec. 330(b), 2008 Session Laws			\$10,000,000		Funding to SLIB to provide grants through the Mineral Royalty Grant Program for emergency capital projects.
26) Business Ready Community Program - Grants and loans to cities, towns, counties and joint powers boards FY 2010 amount reduced by \$4.0 M.	Ch. 48, section 2, 2008 session laws			\$79,250,000		Funding to Wyoming Business Council (WBC) to provide grants and loans through the Business Ready Community Program. Grants and loans are referred by WBC to SLIB for final approval. Funding reduced by \$4.0 million in FY 2010 in Governor's 5% budget reduction.
				(\$4,000,000)		
27) Community Facilities Program - Grants and loans to cities, towns, counties, joint powers boards and other local govt. entities FY 2010 amount reduced by \$3.5 M.	Ch. 48, section 2, 2008 session laws			\$15,000,000		Funding to Wyoming Business Council (WBC) to provide grants and loans to cities, towns, counties, joint powers boards, or other local governmental entities through Community Facilities Program. Grants and loans referred by WBC to SLIB for final approval. Funding reduced by \$3.5 million in FY 2010 in Governor's 5% budget reduction.
				(\$3,500,000)		
28) SLIB Min. Royalty Grant - Matching grant funds to town of Wamsutter	Ch. 159, sec. 338(a), 2009 Session Laws				\$3,500,000	Funding to SLIB to provide grant through the Mineral Royalty Grant Program. Appropriation to provide matching grant funds for infrastructure needs in the town of Wamsutter.
29) SLIB Min. Roy. Grants to cities, towns, counties & special districts - Emergency capital projects	Ch. 159, sec. 338(a), 2009 Session Laws				\$4,700,000	Funding to SLIB to provide grants through the Mineral Royalty Grant Program for emergency capital projects.

Totals

Distribution Amount 2007-08 Biennium		Distribution Amount 2009-10 Biennium		
FY 2007	FY 2008	FY 2009	FY 2010	
\$39,984,119	\$53,741,864	\$46,221,029	\$44,254,696	Direct distributions to all cities and towns
\$3,250,000	\$5,750,000	\$4,130,000	\$3,923,500	Direct distributions only to revenue challenged cities and towns
\$23,015,881	\$29,973,636	\$20,018,971	\$19,173,304	Direct distributions to all counties
\$3,250,000	\$5,750,000	\$4,130,000	\$3,923,500	Direct distributions only to revenue challenged counties
\$2,900,000				Funds for distribution for county libraries, not specified by fiscal year
\$167,615,500		\$145,775,000		Total direct distributions to cities, towns and counties, biennium totals
\$18,665,500		\$191,000,000		SLIB grant funding, county block allocations, biennium totals
\$934,500		\$14,700,000		SLIB grant funding, emergency capital projects, biennium totals
\$111,534,500				SLIB grant funding, mineral impact mitigation
\$71,200,682		\$36,900,000		SLIB grant funding, all other, biennium totals
\$202,335,182		\$242,600,000		Total SLIB grant funding, biennium totals
\$79,250,000		\$75,250,000		Business Ready Communities funding
\$15,000,000		\$11,500,000		Community Facilities funding
\$94,250,000		\$86,750,000		Total Business Ready Community and Community Facilities funding, biennium totals
\$464,200,682		\$475,125,000		Grand totals for biennium

Local Government Funding by Major Category - 2007-08 Biennium



**Local Government Funding by Major Category - 2009-10 Biennium
with Proposed FY 2010 Budget Reductions**

