

STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

WYOMING COUNTIES

FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

From State Funds:

- Counties receive 13.5 percent of the revenues of the state gas tax which must be used for county roads. These revenues are distributed monthly based on the area of the county, the valuation of the county and the percentage of rural population.
- In addition, 14 percent of the state gas tax is given to counties for the County Road Fund Program, for the construction of county roads. The funds are allocated using a two-part formula, of one half rural population and one half county area.
- Counties receive 20 percent of the total state diesel fuel tax, whose revenues must be used for county roads.
- The state provides counties with funding for road construction through the County Road Fund Program, coming from two sources; 14 percent of the gas tax and 2.9 percent of the state severance tax.

From Federal Funds:

- Counties with federal forest lands receive Secure Rural Schools and Community Self-Determination (SRS) Act funds, which must go towards the road fund and the general school fund of the county.

From County Funds:

- Three counties – Hot Springs, Sublette and Sweetwater counties – adopted special levies for road and bridge purposes.
- Seven counties – Albany, Carbon, Fremont, Goshen, Niobrara, Sheridan and Teton counties – have adopted a 1 percent special-purpose capital improvements tax with a portion of the revenues going towards road and bridge improvements and equipment.

NEW FUNDING AND FINANCING SOLUTIONS FOR COUNTIES

- The state introduced a bill that would use some of the state's severance tax money to help fix highways and roads in Wyoming that is on hold. The bill would divert half of 1 percent of state severance tax money towards highways and roads, distributed with 75 percent going to state highways, 20 percent of the revenues going to county roads and 5 percent to municipal streets. The proposed half of one percent of severance tax on all oil, gas and coal would raise an estimated \$71.4 million in FY 2014 and of that, about \$14.3 million would go to county road funds.

Share of County Owned Road Miles Out of Public Roads Statewide	52%
Share of County Owned Bridges Out of Public Bridges Statewide	23%
Share of Structurally Deficient Bridges Out of County Owned Bridges	20%

COUNTY FINANCIAL AUTHORITY

	County Authority	Limitations
Levy Property Taxes	X	Counties have an overall property tax rate cap of 12 mills
Levy Personal Property Taxes		
Levy Local Option Sales Taxes	X	With voter approval, counties may adopt a general-purpose local sales tax of up to 1%, and special-purpose sales tax for capital improvement of up to 1%
Levy a Local Gas Tax		
Charge a Motor Vehicle License or Registration Fee	X	County vehicle registration fee is charged at a state-imposed uniform rate
Form Special Districts for Transportation	X	Improvement and Service Districts can impose special assessments without objections by land owners responsible for more than 30% of total payments