

# WYOMING

## COUNTY GOVERNMENT OVERVIEW

### Counties

23

### Government Form

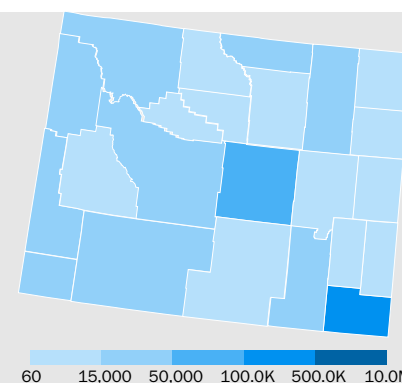
Traditional<sup>1</sup>

### Governing Body Size

3-5

### Population (2020)

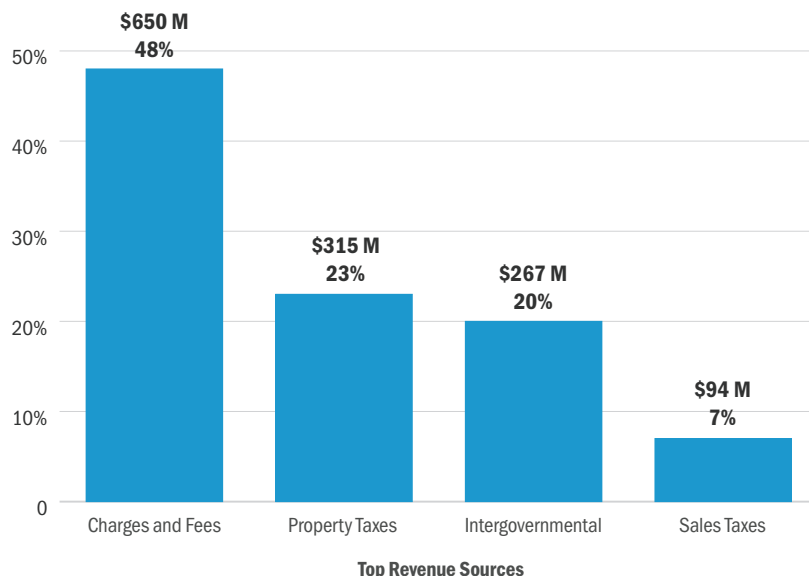
577,000<sup>2</sup>



### County Authority

**Dillon's Rule.** Counties are arms of the state of Wyoming. They are not able to have charters and they are authorized only with the power expressly granted by state law.

## TOP REVENUE SOURCES FOR WYOMING COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Zoning of unincorporated land to regulate development.
- Plan and maintain roads.

#### Services counties CAN provide:

- Create public health departments with municipalities and collaborate with adjacent counties to create district health departments.
- Establish and maintain public libraries.

#### Services counties CANNOT provide:

- Establish, supervise or operate public schools. Counties can only provide financial support.

# STRUCTURE/AUTHORITY

## SUMMARY

All counties in Wyoming exist in traditional government structures as they are led by a board of commissioners and no separate chief executive officer. The county boards all originally have three members; however, counties are authorized to make a proposition for a vote by qualified electors of the county to change the number from three to five or from five to three. At the start of the year 2021, 12 counties had five members and 11 had three. Counties can form partnerships with municipal governments and may form joint powers boards with other governmental entities. As counties are governed by Dillon's rule, boards are limited to the actions, ordinances and regulations that are permitted by state law.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Required
Coroner	Elected	Required
District Court Clerk	Elected	Required
Clerk	Elected	Required
Prosecuting Attorney	Elected	Required
Sheriff	Elected	Required
Surveyor	Appointed	Required
Treasurer	Elected	Required



## COUNTY STRUCTURE

**Legislative Branch:** Three or five elected members make up a board of county commissioners which acts as the legislative decision making body of a county. Boards can change from three to five members or from five to three members by submitting a proposition to a vote of the qualified electors of the county.

**Executive Branch:** The board of county commissioners acts as the sole executive decision making body in a county. Wyoming does not permit a county executive or administrative role.

**Judicial Branch:** There is one district court in each of the 23 counties. Counties are divided into nine judicial districts. District courts preside over criminal and civil cases as well as juvenile and probate matters. District courts will also hear appeals on decisions from lower courts.

**Optional Forms of Government:**

- Board of Commissioners
- Commission-Administrator



## COUNTY AUTHORITY

**Executive Power:** Commissioners may levy taxes with voter approval, purchase land and construct and maintain buildings and roads. Other powers include the authority to provide or increase fire protection for people and property.

**Ability to Form Partnerships:** Counties may form municipal corporations and may form joint powers boards with other governmental entities.

**Call a State of Emergency:** Counties have the power to call a state of emergency in order to make expenditures in excess of general revenues, but only with state approval.

**Special Districts:** Wyoming has 26 different types of special districts including cemetery, fire protection and hospital districts. There are more than 650 special districts throughout the state.

# SERVICES

## SUMMARY

Counties may provide many of the typical services that can be found in a local community, including road maintenance, parks and fire protection. While counties have the authority to provide many public services, they are required by state law to provide certain other services such as road planning and maintenance within their jurisdiction. In accordance with the Wyoming Homeland Security Act, counties must also provide emergency preparedness. Somewhat less common among county powers in the country, Wyoming counties may approve or deny permits for construction projects related to wind and solar energy generation.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties may, either individually or in collaboration with a municipality, create public health departments. District health department may be created by a collaboration between commissions from adjacent counties.

**Memorial Hospitals:** Counties may create memorial hospitals, special hospital districts and rural health care districts.

**Senior Citizen Service Districts:** A senior citizen service district may be established by a general vote on a ballot proposition that is created either by a petition or by a county board resolution. The proposition must include a tax on the property within the district at a rate no higher than 2 mills.

**Child Welfare:** Child welfare services are administered by the state.

**Burial Services:** If not otherwise provided by the deceased's family, employer or other entity, counties must provide human burial services for deceased persons.



### INFRASTRUCTURE

**Roads:** Counties are responsible for planning and maintaining roads, and may acquire land for new roads.

**Snow Removal:** Counties may provide snow removal service on public roads.

**Airports:** A board of county commissioners may acquire property to construct, maintain and operate airport facilities. The commissioners may levy taxes, issue bonds or incur indebtedness, and may issue revenue bonds or other revenue securities to fund the airport. Commissioners may also appoint a board of trustees.

**Highway Viaducts:** Counties may build/regulate new or existing highway viaducts or subways on any highway including those within municipalities.

**Transportation Authorities:** Counties may establish regional transportation authorities.

**Utilities:** Almost all Wyoming utility services are run by the public service commission at the state level, or by special districts with no county control. There are exceptions, however:

- **Solid Waste Disposal District:** A county board of commissioners may by resolution establish one or more solid waste disposal districts.
- **Drainage:** Counties may establish a surface water drainage system, as well as drainage utilities and management.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** A county board of commissioners may, independently or jointly, establish a system of public recreation to be run and maintained by an appointed board of trustees. The county may also levy and expend funds for recreational purposes. In addition, counties may acquire property for fairgrounds, airports and park grounds.

**Libraries:** If a county board receives sufficient guarantees that a library will be taken care of in the form of conveyances or bonds of citizens, associations or corporations, it must impose a tax to generate revenue for a library fund to establish and maintain a public library at the county seat.

**Day Care Centers:** County commissioners may establish and have authority over public day care centers.

**Museums:** County boards of commissioners may purchase, construct or acquire archaeological, geological and historical museums. They may also levy an annual property tax to fund the construction and maintenance of the museum. If a county museum is established, the board of county commissioners must appoint trustees to serve on the museum board.



## ZONING AND PLANNING

**Zoning Power:** Counties may regulate and restrict the location and use of buildings, structures and lands for residence, recreation, agriculture, industry, commerce, public use and other purposes in the unincorporated area of the county.

**Zoning Restrictions:** Counties are not permitted to use their zoning authority to interfere with the operation of mines, agricultural lands or private schools.

**Real Estate Subdivisions:** Counties are responsible for the regulation and control of real estate subdivisions. Permitting fees imposed by counties may not exceed the cost of processing applications.

**Housing:** Counties may operate or support any housing project, make loans for the provision of housing for low income families and provide several other housing related services. A county may cooperate in a joint powers agreement with at least one other municipality or county or both to have their housing project powers exercised by a housing authority instead.

**Wind and Solar Energy Units:** Counties have the authority to approve or deny permits for the construction of wind and solar energy projects.

**Industrial Development:** Counties may acquire projects for the purpose of creating or encouraging the expansion of business and industry within the state.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** The county jail is run by an elected sheriff. In addition, counties have the authority to declare and abate nuisances determined by the board of commissioners to be a threat to public health or safety.

**Jails:** Counties may acquire and dispose of county jail sites.

**Courthouses:** Counties may acquire and dispose of county courthouse sites.

**Fire:** Counties may provide or increase fire protection for people and property.

**Emergency Coordination and Response:** County commissioners and local emergency managers share with the county sheriff the responsibility of being the first line for emergency management activity.



## SCHOOLS

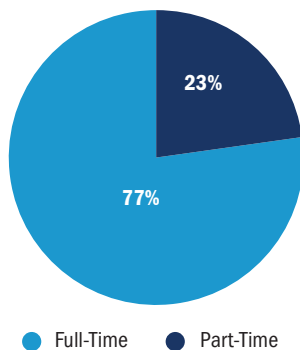
**Education, Generally:** Counties must provide financial support for public school but are otherwise not authorized to establish, supervise or operate schools.

**Financing:** Counties must levy an annual property tax of six mills on the dollar for the support and maintenance of the public schools.

**Community Colleges:** Community colleges are supervised by special districts established by the state.

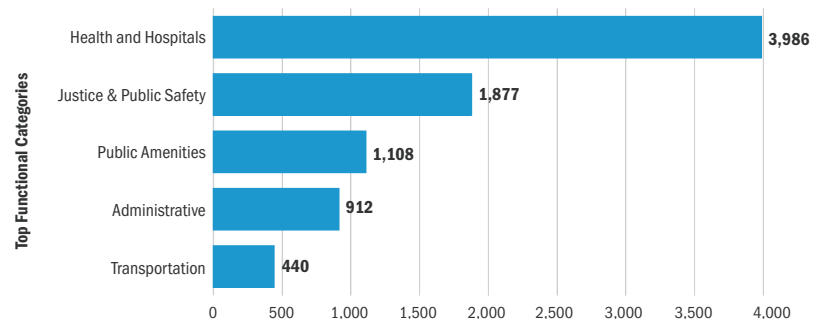
**Extension Agents:** Counties partner with federal and state governments to deliver the Cooperative Extension Service which provides youths, adults and communities with lifelong learning opportunities to apply research-supported information and leadership skills.

## WYOMING COUNTIES EMPLOY 8,849 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## WYOMING COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

# TAXATION/FINANCES

## SUMMARY

Counties are empowered with the authority to property taxes and sales taxes. Wyoming state statute provides specific guidelines for the many ways in which counties can impose excise taxes on retail transactions and lodging. There is a debt limit, but limitations on indebtedness can be eased by using leasing when money is not available to finance a purchase up front. Counties may also generate highway viaduct and subway bonds and they may establish a specific building fund.



## FINANCES, TAXES AND LIMITATIONS

**Real Property Tax:** Counties may impose a property tax at a maximum rate of 12 mills. Revenues from this tax go into the county general fund.

**Commercial Personal Property:** Counties may impose taxes on commercial personal property with a maximum rate of 3 percent of the valuation of the property.

**Sales Tax:** Counties may impose a local option sales tax for general revenues, specific purpose revenues or economic development at a combined rate of up to 3 percent.

### Excise Tax:

- **Retail:** Counties may impose a tax on retail sales in increments of 0.5 percent and a max of 2 percent for the purpose of general revenue. Separate excise taxes can be imposed on retail for specific projects at a max rate of 2 percent, resort district general revenue at 0.5 percent increments with a maximum of 3 percent and economic development at 0.25 percent increments with a maximum of 1 percent. The combined rate of all retail excise taxes may not exceed 3 percent.

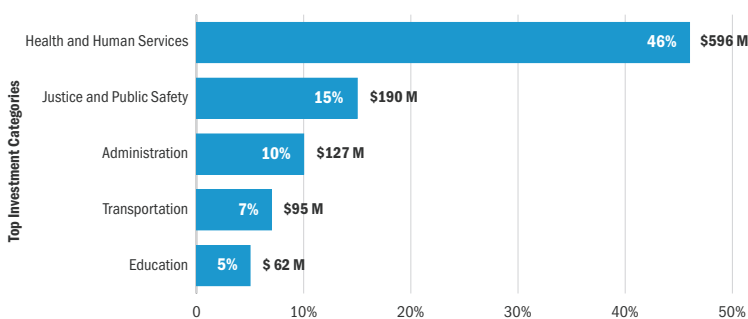
- **Lodging:** Counties may impose an excise tax on lodging in increments of 1 percent with a maximum rate of 4 percent, the revenue of which is to be used for local travel and tourism promotion.

**Debt Limit:** The debt limit for each county is equal to 2 percent of the assessed property value of the county.

### Other Finance Info:

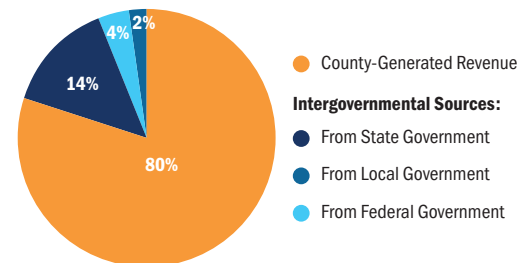
- **Viaduct and Subway Bonds:** Counties may generate viaduct and subway bonds with voter approval. The payment of interest and principal of these bonds must be supported by a tax levy.
- **Building Fund:** If approved by a majority of voters, counties may establish a building fund to erect county buildings, additions or improvements. Funds may be raised by a max rate of a 2 mill levy.
- **County Road Construction and Maintenance Fund (CRCMF):** The CRCMF receives funds from mineral severance taxes and fuel taxes which then pass to each county. The CRCMF provides for the construction of county roads.

## WYOMING COUNTIES INVEST \$1.3 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

## WYOMING COUNTIES RECEIVE \$267 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017