**County Government Overview: Wyoming**

<table>
<thead>
<tr>
<th>Counties</th>
<th>Government Form</th>
<th>Governing Body Size</th>
<th>Population (2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Traditional</td>
<td>3-5</td>
<td>577,000</td>
</tr>
</tbody>
</table>

**County Authority**

**Most Restrictive (Dillon’s Rule):** Counties are authorized only with the power expressly granted by state law. No counties in Wyoming may form a charter.

**Top Revenue Sources for Wyoming Counties**

- **Charges and Fees**: $519 M (48%)
- **Property Taxes**: $258 M (24%)
- **Intergovernmental**: $203 M (19%)
- **General Sales Taxes and Gross Receipts**: $60 M (6%)

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

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**Summary of County Services**

**Services counties MUST provide:**
- Plan and maintain roads and bridges.
- Offer substance abuse and mental health support services.

**Services counties MAY provide:**
- Zone and regulate unincorporated land.
- Create health, senior and youth departments alone or in collaboration with municipalities or adjacent counties.
- Establish and maintain public libraries and parks.

**Services counties CANNOT provide:**
- Establish, supervise or operate public schools. Counties can only provide financial support.

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1. 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.”

2. NACo Analysis of U.S. Census Bureau - 2020 Decennial Census
SUMMARY

All counties in Wyoming exist in traditional government structures, led by a board of commissioners and no separate chief executive officer. Each county board has three members initially; however, the county may increase that number to five or move it back to three by vote. Currently, 12 counties have five-member boards and 11 counties have three-member boards. Counties may 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.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/ Appointed</th>
<th>Mandatory/ Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessor</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Clerk</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Coroner</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>County and Prosecuting Attorney</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>District Court Clerk</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Surveyor</td>
<td>Appointed</td>
<td>Optional</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

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.

**Executive Branch:** The board of county commissioners acts as the sole executive decision making body in a county. Wyoming counties may appoint a county administrator as a chief administrative officer.

**Judicial Branch:** Counties are divided into nine judicial districts. Each county has one district court which presides over criminal and civil cases as well as juvenile and probate matters. District courts 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. Counties may also provide or increase fire protection for people and property.

**Ability to Form Partnerships:** Counties may form municipal corporations authorized to conduct local and government affairs, as well as joint powers boards with other governmental entities.

**Call a State of Emergency:** Counties may call a state of emergency 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.
SUMMARY

Counties may provide many of the typical local services, including road maintenance, parks and fire protection. Wyoming state law requires counties to provide certain services such as road planning and maintenance within their jurisdiction. Counties must also provide emergency preparedness services, in accordance with the Wyoming Homeland Security Act. Somewhat uniquely, 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 with a municipality, create public health departments. District health departments 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: Counties may establish a senior citizen service district. The proposition must include a tax on the property at a rate no higher than two mills.

Child Welfare: The state administers child welfare services.

Burial Services: Counties must provide human burial services for deceased persons if not otherwise provided by the deceased’s family, employer or other entity.

INFRASTRUCTURE

Roads: Counties must plan and maintain roads, and may acquire new land for that purpose.

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

Airports: Counties may acquire property to construct, maintain and operate airport facilities. The commissioners may levy taxes, issue bonds or incur indebtedness 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.

Transportation Authorities: Counties may establish regional transportation authorities.

Utilities: The state regulates almost all Wyoming utility services via the state public service commission, or by special districts with no county control. There are a few exceptions, however:

- Solid Waste Disposal District: Counties 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.
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, and may acquire property for fairgrounds, airports and park grounds.

**Libraries:** Counties may establish and maintain a public library at the county seat. Counties must impose a tax to generate revenue for a library fund.

**Day Care Centers:** Counties 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, and must appoint trustees to serve on the museum board. Counties may also levy an annual property tax to fund the construction and maintenance of the museum.

ZONING AND DEVELOPMENT

**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 cannot use their zoning authority to unreasonably interfere with mineral extraction or production, prevent authorized agricultural uses or restrict private school location.

**Real Estate Subdivisions:** Counties must regulate and control real estate subdivisions. Permitting fees imposed by counties cannot exceed the cost of processing applications.

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

**Wind and Solar Energy Units:** Counties may 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.
PUBLIC SAFETY

Law Enforcement: An elected sheriff must run the county jail. In addition, counties may declare and abate nuisances determined by the board of commissioners to be a threat to public health or safety.

Jails: Counties must provide and maintain a suitable jail.

Courthouses: Counties must provide and maintain a suitable courthouse, including the proper infrastructure and technology for the court to function.

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

Emergency Coordination and Response: Counties must provide emergency response and management services. County commissioners, local emergency managers and sheriffs share these responsibilities.

SCHOOLS

Education, Generally: Counties may provide financial support for public schools but otherwise cannot establish, supervise or operate schools.

Financing: Counties must levy an annual property tax of 43 mills on the dollar to support and maintain public schools.

Community Colleges: The state establishes special districts that supervise community colleges.

Extension Agents: Counties may partner with the state and federal government to deliver the Cooperative Extension Service which provides 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
SUMMARY

Counties are empowered with the authority to levy property taxes and sales and use taxes, with voter approval. Wyoming state statute provides specific guidelines for the many ways in which counties may impose excise taxes on retail transactions and lodging. There is a debt limit, but limitations on indebtedness may be eased by using leasing when funding is not available to finance a purchase up front. Counties may also generate highway viaduct and subway bonds and 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 at a maximum rate of 2 percent for general revenue purposes. Separate excise taxes may be imposed on retail for specific projects at a max rate of 2 percent. Counties may tax 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 2 percent, 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. The payment of interest and principal of these bonds must be supported by a tax levy.
- Building Fund: 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): Each county must use a CRCMF to fund road construction from an account kept separate from other county financial accounts. The state provides county CRCMFs with a portion of the state severance and fuel taxes.

WYOMING COUNTIES INVEST
$1.3 BILLION ANNUALLY

<table>
<thead>
<tr>
<th>Top Investment Categories</th>
<th>% of Total</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Human Services</td>
<td>48%</td>
<td>$596 M</td>
</tr>
<tr>
<td>Justice and Public Safety</td>
<td>15%</td>
<td>$190 M</td>
</tr>
<tr>
<td>Administration</td>
<td>10%</td>
<td>$127 M</td>
</tr>
<tr>
<td>Transportation</td>
<td>7%</td>
<td>$95 M</td>
</tr>
<tr>
<td>Education</td>
<td>6%</td>
<td>$62 M</td>
</tr>
</tbody>
</table>

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

WYOMING COUNTIES RECEIVE
$203 MILLION FROM INTERGOVERNMENTAL SOURCES

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