

Did you know?

Have questions about the Optional One Cent Sales Tax? Look here to find answers.

The FAQ's on this page are sorted based on popularity, with the most popular questions showing up on top.

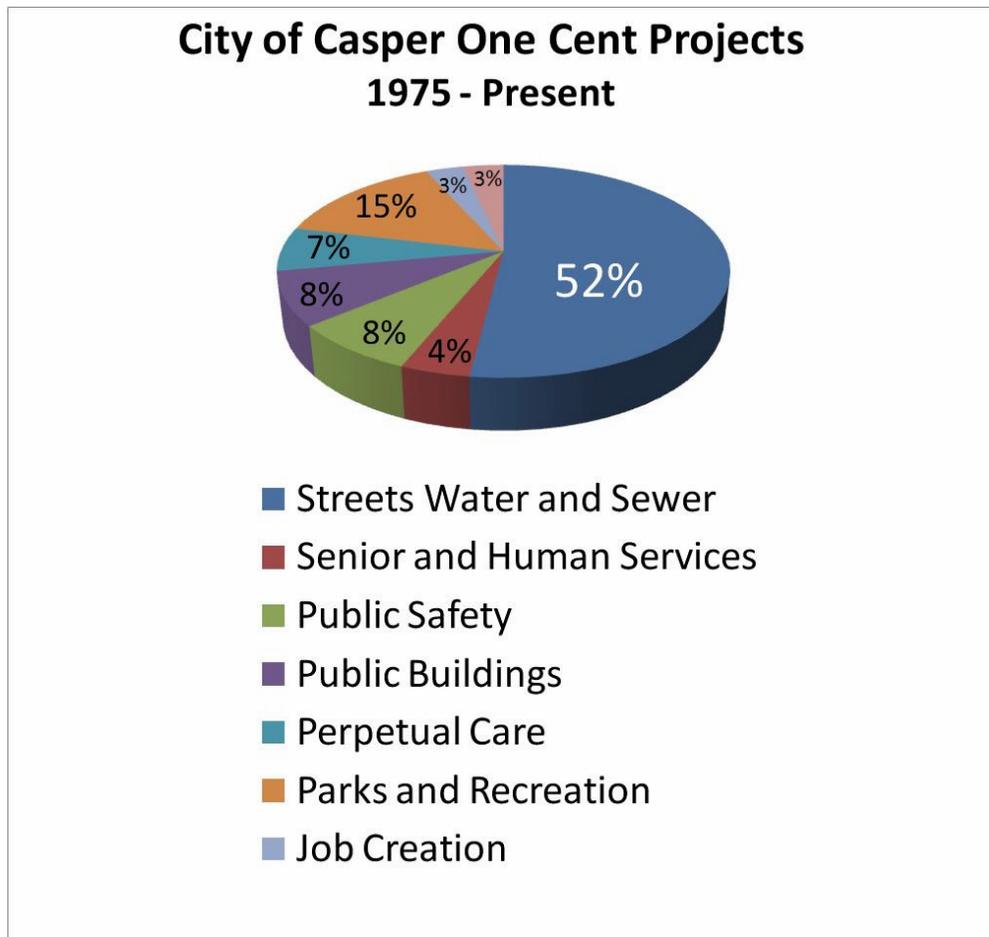


YOUR COMMUNITY.
YOUR FUTURE.
YOUR VOICE.

Q1. How has the **CITY OF CASPER** spent its One Cent funding in the past?

The City of Casper has a long standing policy of spending the One Cent only on **Capital**. This means roads, water lines, buildings, equipment, vehicles, and other things that tend to have a long useful lifespan. The city has sought to avoid spending it on day to day expenses like employee salaries.

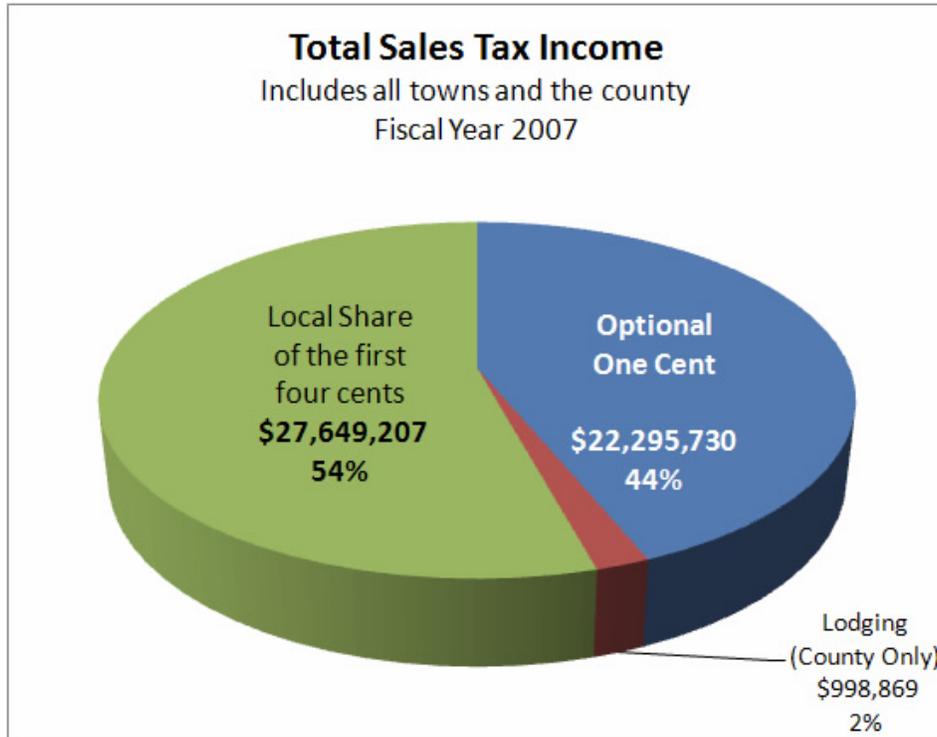
This chart (below) shows all of Casper's One Cent funding since the tax was first authorized in 1975. You can also see the entire list of projects online.



Q2. What about the first four cents of sales tax?

State law mandates a 4 percent sales tax statewide, or four cents on every dollar spent to purchase a taxable item. The state keeps 2.8 cents of this, so only 1.2 cents is left to be distributed to the towns and the county.

Unlike the regular sales tax, all of the Optional One Cent stays within the county. From a taxpayer's point of view, the One Cent is just one fifth of the sales tax that they have to pay, but from a town's perspective, the One Cent is almost half of the sales tax revenue.



Q3. All of the stores that I shop at are in Casper. Does that mean that the City of Casper gets to keep all of the One Cent tax revenue?

No. All of the tax revenue raised in Natrona County gets pooled together, then redistributed to the six towns and the county based on population. (The county government's portion is based on the percentage of people who live in the out-of-town or "unincorporated" areas of the county.) All of the towns and the county share in the revenue from every purchase; it makes no difference where the actual store is located.

For example: Someone pays \$100 for a TV at the Wal-Mart in Casper. That person will pay \$1 in Optional One Percent sales taxes. That dollar then gets redistributed to each of the towns and the county based on their populations. The Town of Mills, for example, will receive about 4 cents of that One Cent revenue because about 4% of the people of Natrona County live in Mills.

Q4. Who pays this tax?

Anybody who buys a taxable item anywhere in Natrona County has to pay the tax. "**Anybody**" includes residents, but it also includes people who are here as visitors, tourists, or business travelers. Most things that can be bought or sold are "**taxable items**" but this **does not** include food bought from grocery stores. Anything that's exempt from the regular sales tax is also exempt from the Optional One Cent sales tax.

Q5. Is this a new tax?

No. The Optional One Percent Sales Tax was first passed by the voters in 1974, and the voters have re-authorized it regularly since then, including the most recent re-authorization in 2006. The current sales tax rate in Natrona County is 5%, which includes one penny (1%) for the Optional One Cent. If the Optional One Cent Sales tax is re-authorized in November 2010, then the local tax rate will remain 5%.

Q6. What is "Perpetual Care"?

Since 1986, the City of Casper has been saving a portion of its One Cent revenues into two funds called Perpetual Care Funds. Perpetual Care was conceived as a way to create a funding source to help maintain the buildings that were built with the One Cent. Perpetual Care money is saved in a trust fund. The City never spends the principal, but it does spend the interest earned on these savings to help maintain these buildings and keep their doors open. Currently we use this interest earned for regular building maintenance (floors, walls, windows) and to subsidize the operations of some of the larger Leisure Services facilities, like Hogadon, the Casper Events Center, and the Ice Arena.

Q7. Is it true that I can fill out a survey MORE THAN ONCE? Isn't that a bit crazy?

It is true. And we don't think it's crazy.

Everyone can fill out an online survey once every two weeks. The surveys are going to change, especially if there are popular write in options. We also expect that people's opinions may change as they learn more about the One Cent. For those reasons, we want to give people a chance to come back and re-file their survey if they want to. **Surveys are cumulative**, so every survey counts, even if you've already filled it out. Filling out a second or third survey online (or on paper, or in a public meeting) has no effect on anything that you've submitted previously.

Q8. How has the *TOWN OF BAR NUNN* spent its One Cent funding in the past?

The Town of Bar Nunn has received approximately \$775,000 in 1% Optional Sales Tax over the last three years. The town has depended on these 1% funds to purchase equipment and products that maintain our streets, median and parks; as well as to enhance our ability to provide fire and police protection. Some of the major expenditures from the 1% Optional Sales Tax Fund are indentified in the chart below. The Town of Bar Nunn contributed \$325,000 toward the Wardwell Water Tank project, and most recently implemented a Recycling Depot costing over \$80,000. Both of these community projects were dependant on 1% funds.

Town of Bar Nunn Capital Expenditures, 2006 - 2009	
Project	Amount
Tree Farm and Medians	\$20,000
Deputy Vehicle	\$20,000
Lawn Mowers	\$38,000
Fire Department Wildland Gear	\$35,000
Fire Department Brush Truck	\$75,000
Recycling Center	\$85,000
Street Sweeper	\$134,000
Bel Vista/Tipton/Prairie Street Projects	\$335,000
Wardwell Water Tank	\$325,000
	\$1,067,000

Q9. How has the *TOWN OF EDGERTON* spent its One Cent funding in the past?

In previous years, the Town of Edgerton has used One Cent funding for :

1. Street projects
2. Water
3. Sewer
4. Employee salaries
5. Day to day town expenses (bills).

Q10. How has the *TOWN OF MILLS* used its One Cent funding in the past?

The following is a list of the types of projects that the Town of Mills has used its One Cent revenue for in the past few years:

1. Radio Street, Natrona Avenue, and Vanhorn Avenue have all been paved *
2. Sewers in lower Mills have been completely relined *
3. Replaced the lift station at Vanhorn and West Yellowstone *
4. New top loader garbage truck and containers
5. Street lights installed in the annexed North Mountain View Improvement District
6. Police vehicles
7. New water lines and paving on Chalmers Street *
8. Replace asphalt with concrete on the basketball and tennis courts
9. New fire engine (with grant funding as well)
10. Lights, paving, sprinkler systems, and landscaping at the Fire Department, Police Department, and Library
11. New police station and courtroom *
12. Security equipment, courtroom and office furniture for the Police Station
13. Enlarge and remodel the Mills Library, and build a parking lot
14. Renovate the old fire hall into a Senior and Community Center (with grant funding as well).
15. New lawn mower
16. New computer system connecting the Public Works Department, Water Treatment Plant, Fire Department, and Town Hall, and remodel a room remodeled to hold computer equipment
17. Clean, sterilize, and repaint interior of a 1 million gallon water tank*
18. New Public Works building and fenced yard*
19. New Fire Station

* = indicates that these projects were supported with grants from the State of Wyoming's State Land Investment Board (SLIB) as well as One Cent funding.

Q11. How much One Cent money is there?

In fiscal year 2007 (July 2007 through June 2008), just over \$22 million was collected and redistributed throughout the county. (Each town and the county share the One Cent revenue based on population.) Predicting how much will be collected over the next four year period is tricky. Since it's a sales tax, the amount collected varies depending on the health of the economy - for example, our local economy is much weaker now than it was in 2007, so this year's One Cent sales tax income is trending to be much lower than the \$22 million collected then. The authorization also lasts for four years, so the prediction has to take into account not just next year's economy, but also the three years after that.

Sales Tax Revenue, 2007			
	First four cents (mandated by the state)	Optional One Cent	Total
Natrona County	\$5,129,149	\$3,528,686	\$8,657,835
Casper	\$19,962,962	\$16,636,094	\$36,599,056
Edgerton	\$67,959	\$56,633	\$124,592
Evansville	\$906,785	\$755,668	\$1,662,453
Mills	\$1,041,899	\$868,264	\$1,910,163
Midwest	\$164,066	\$136,724	\$300,790
Bar Nunn	\$376,387	\$313,661	\$690,048
Total	\$27,649,207	\$22,295,730	\$49,944,937

Q12. Why should I fill out a survey?

The survey is the main tool that we're using for collecting public input on the One Cent. Once this process is over, the survey results for each community will be sent in to the elected officials of that community. Those officials will be charged with coming up with a budget that spends their One Cent income on projects that align with the survey results.

Q13. I received a One Cent survey in the mail. I also saw that you can fill these surveys out online and at public meetings. Are all of these surveys the same?

Surveys are available in one of three formats: **Online** (through this website), **on paper**, and **at public meetings**. People can fill out surveys in any format that they wish, or all three formats.

Surveys are customized for each **community**, so the questions that appear on the survey for Midwest residents will be different from the questions that appear on the survey for Casper residents. But the questions don't change based on the **format**, so the online Midwest survey will have the same questions as the Midwest survey that's filled out on paper.