

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

AN ACT relating to governmental entities; providing for a single fiscal year period to be used by all governmental entities subject to specified exceptions; making conforming amendments; providing for transition; and providing for an effective date.

*Be It Enacted by the Legislature of the State of Wyoming:*

**Section 1.** W.S. 16-4-125 is created to read:

**16-4-125. Fiscal year for governmental entities; budget format for certain entities not subject to the Uniform Municipal Fiscal Procedures Act.**

(a) The fiscal year for all governmental entities within this state, no matter how formed, shall commence on July 1 in each year, except as otherwise specifically provided or authorized by law.

(b) Hospital districts organized under W.S. 35-2-401 through 35-2-438 and rural health care districts organized under W.S. 35-2-701 through 35-2-709 shall have until July 1, 2011 to commence the district fiscal year on July 1 of each year.

(c) Incorporated towns not subject to the Uniform Municipal Fiscal Procedures Act, special purpose districts having the authority under the general laws of Wyoming to levy taxes or impose assessments and public entities receiving funds from a municipality as defined by W.S. 16-4-102(a)(xiv), shall prepare budgets in a format acceptable to the director of the state department of audit.

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

**Section 2.** W.S. 9-1-507(a)(iii)(intro) and (v)(intro), 9-3-405 by creating a new subsection (c), 9-4-101, 9-4-203(a)(v), 11-6-208, 15-2-201(a), 16-4-106, 16-4-109(b), 16-4-111(d), 24-2-101 by creating a new subsection (h), 27-14-202(f), 41-7-304 and 41-7-806 are amended to read:

**9-1-507. Examination of books of state institutions, agencies and certain districts and entities; independent audit authorized; guidelines.**

(a) The director of the state department of audit shall:

(iii) Require state institutions, state agencies, the entities described in W.S. ~~16-4-104(g)~~ 16-4-125(c) and incorporated cities and towns with a population of less than four thousand (4,000) inhabitants to file with the department such reports of the books and accounts of the institution, agency, district or entity as the director deems necessary. The director shall promulgate rules under which special districts described in W.S. ~~16-4-104(g)~~ 16-4-125(c) shall prepare and file an annual report of their books and records with the department of audit. These rules shall apply to special districts which are subject to administration by the courts as provided in subsection (e) of this section. These rules shall provide for different levels of oversight, at the expense of the district, depending upon the higher of the total revenues received or expenditures made by the district during the fiscal year under review subject to the following limitations:

(v) Perform an audit or specified procedures of any books and records of any state institution, state agency, incorporated city or town with a population of less

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

than four thousand (4,000) inhabitants or any district or entity described in W.S. ~~16-4-104(g)~~ 16-4-125(c) whenever the director feels the audit or procedures are necessary. In lieu of performing such audit or procedures, the director may accept an audit or specified procedures performed by a certified public accountant. Specified procedures shall include procedures conducted under one (1) of the following standards:

**9-3-405. Retirement board duties and powers.**

(c) For purposes of preparation of the administration and operational budget of the board, the board shall operate on a fiscal year commencing on July 1. The board may operate the state retirement account and any other retirement account under its management upon a calendar year basis or a fiscal year basis as the board determines appropriate.

**9-4-101. Fiscal year; delivery of state property by treasurer and auditor to successors.**

The fiscal year for all agencies, boards, commissions, departments, instrumentalities or institutions of the state government shall commence on July 1 in each year, except as otherwise specifically provided or authorized by law. At the end of their respective terms of office the treasurer and auditor shall deliver to their successors all official books, papers, records and balances of funds in their possession. If either or both successors are not elected or appointed and qualified, the existing incumbent of the office shall retain the state property until the election or appointment and qualification of his successor occurs.

**9-4-203. Definitions.**

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

(a) As used in this act:

(v) "Fiscal period" means the period from July 1 through June 30 of each year established for the purpose of determining the financial position and the results of a governmental unit except as otherwise specifically provided or authorized by law;

**11-6-208. District boards; annual report.**

On or before ~~January~~October 1 of each year, the president and secretary-treasurer of each district board and each county treasurer shall make an annual report to their board of county commissioners showing all receipts and disbursement of district funds made by direction of the board during the preceding ~~calendar~~fiscal year. A report of the receipts, expenditures and financial transactions of the district shall be made as provided by W.S. 9-1-507. The director of the state department of audit may call upon any district board or upon any county treasurer for further information relating to any predator management district.

**15-2-201. Fiscal year; appropriations; taxes; certification; expenditures; contracts and expenses; exception.**

(a) The fiscal year of each town begins ~~May~~July 1 in each year. ~~or at such other time fixed by ordinance.~~ Except as provided in W.S. 16-4-104(h), the governing body, within the last quarter of each fiscal year, shall pass an annual appropriation ordinance for the next fiscal year in which it may appropriate an amount of money necessary to defray all expenses and liabilities of the town. The ordinance shall specify the objects and purposes for which the appropriations are made and the amount appropriated for each object or purpose. No further appropriation may be

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

made at any other time within the fiscal year, except as provided in W.S. 16-4-112 through 16-4-114. The total amount appropriated shall not exceed the probable amount of revenue that will be collected during the fiscal year.

**16-4-106. Property tax levy.**

The amount of estimated revenue from property tax required by the budget shall constitute the basis for determination of the property tax to be levied for the corresponding tax years subject to legal limitations. The amount of tax shrinkage allowed shall not exceed the actual percentage of uncollected taxes to the total taxes levied for the preceding fiscal year or preceding two (2) fiscal years pursuant to W.S. 16-4-104(h). This section also applies to districts and entities described in W.S. ~~16-4-104(f)~~ 16-4-125(c).

**16-4-109. Budget hearings.**

(b) Hearings for county budgets shall be held not later than the third Monday in July nor prior to the second Monday in July, for city and town budgets not prior to the second Tuesday in June nor later than the third Tuesday in June, for school districts and community college districts the third Wednesday in July and for all other special purpose districts having the power to levy or require the levy of taxes within five (5) days of the third Thursday in July except as hereafter provided. The governing board of any special purpose district may choose to hold the budget hearing in conjunction with the county budget hearings and so advertise. The governing board of each municipality shall arrange for and hold the hearings and provide accommodations for interested persons. Copies of publications of hearings shall be furnished to the director of the state department of audit and school districts shall

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

also furnish copies to the state department of education. This section also applies to districts and entities described in W.S. ~~16-4-104(g)~~ 16-4-125(c) excluding incorporated towns not subject to this act.

**16-4-111. Adoption of budget.**

(d) As provided by W.S. 39-13-104(k), a copy of the adopted budget, certified by the budget officer, shall be furnished the county commissioners for the necessary property tax levies. Certified copies of the adopted budget shall be on file in the office of the budget officer for public inspection. Copies of school district budgets shall be furnished to the state department of education and copies of community college budgets shall be furnished to the community college commission. This section also applies to districts and entities described in W.S. ~~16-4-104(g)~~ 16-4-125(c) excluding incorporated cities and towns under four thousand (4,000) inhabitants.

**24-2-101. Department and commission created; qualifications; appointment; term; removal; compensation; location of offices; power to bring civil actions; official seal.**

(h) The commission, department and appropriate divisions within the department may operate upon a federal fiscal year basis commencing October 1 of each year. The commission, department and all divisions within the department shall report revenues and expenditures upon a state fiscal year commencing July 1, 2010.

**27-14-202. Premium payments; payroll reports; department authority to establish joint reporting; remedies for incorrect earnings categorizations by employers.**

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

(f) Notwithstanding subsections (a) and (b) of this section and commencing January 1, 1994, governmental entity employers shall make payments for rates established by the division under W.S. 27-14-201 for any calendar year commencing on July 1 of that calendar year and ending June 30 of the immediately succeeding calendar year. For purposes of this subsection "governmental entity employer" includes state, county, municipal, school district, community college, university and special district employers. ~~which budget upon a fiscal year basis beginning on July 1.~~

**41-7-304. Financial records and reports; compensation and expenses; suit on bonds.**

The commissioners shall keep an accurate record of all monies collected on account of the work under their charge and of all payments made by them, and shall take vouchers for payments and shall keep full, accurate and true minutes of all their proceedings. On or before the tenth day ~~of January each year in a district which uses a calendar year for elections under W.S. 41-7-316, and on or before the tenth day~~ of July each year ~~in a district which uses a fiscal year for elections under W.S. 41-7-316,~~ the commissioners shall file in the office of the clerk of the court having jurisdiction in the matter, an itemized statement of all their receipts and disbursements, for the preceding fiscal year, and leave the report in the office for examination by parties interested at all times, and include a copy thereof in the regular call for the annual meeting hereinafter provided. They shall receive for their services compensation as the court or presiding judge thereof may determine. They shall also be reimbursed for their actual reasonable expenses. Suit may also be brought upon their bonds, and the amount recovered shall be applied

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

to the construction of the work or to the party injured, as justice may require.

**41-7-806. Board of directors; qualifications; officers; treasurer's bond; adoption of rules and regulations; audit department report; compensation.**

The corporate powers of the district shall be vested in and exercised by the board of directors of the district. No person shall be qualified to hold office as a member of the board of directors of any district unless he or she shall be a freeholder or entryman of the district. The board of directors shall elect the officers of the district who shall be a president, a vice-president, a secretary and a treasurer, and the board shall appoint such executive committee and other officers, agents, servants and employees as shall be deemed necessary in transacting the business of the district. The president, vice-president and treasurer shall be elected from the membership of the board of directors. The treasurer shall furnish and maintain a corporate surety bond in an amount sufficient to cover all ~~moneys~~ monies coming into his possession or control, which bond shall be satisfactory in form and with sureties approved by the board. The bond, as approved, shall be filed with the secretary of state. The board of directors may adopt rules and regulations or bylaws, not inconsistent with the provisions of this act, for the conduct of the business and affairs of the district. The board of directors shall cause to be kept accurate minutes of their meetings and accurate records and books of account, conforming to methods of bookkeeping approved by the director of the department of audit, clearly setting out and reflecting the entire operation, management, and business of the district. The books and records shall be kept at the principal place of business of the district and at reasonable business hours always open to public



ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

inspection. The fiscal year ~~of the district shall coincide with the calendar year~~ shall commence July 1. The board of directors, at the close of each year's business, shall file a report of the books, records and financial affairs of the district with the department of audit as required by W.S. 9-1-507. A copy of the report shall be placed and kept on file at the principal place of business of the district and shall be filed with the secretary of state. Members of the board of directors shall be paid their actual expenses while engaged in performing the duties of their office or otherwise engaged upon the business of the district, and in addition thereto they each shall receive as compensation for services a sum of not exceeding six dollars (\$6.00) per day for a total working period not more than ten (10) days in each month.

**Section 3.** W.S. 11-37-102(a)(v), 11-38-101(a)(iv), 15-5-201(a)(vii), 16-4-104(g), 23-1-502(b) and 1991 Wyoming Session Laws, chapter 241, section 1(a)(i) are repealed.

**Section 4.** It is the intent of this act to impose a fiscal year of July 1 through June 30 on all governmental entities in this state, including all agencies, boards, commissions, institutions, instrumentalities, political subdivisions and special districts, no matter how formed, unless specifically exempted or otherwise authorized by law. The intent of this act is to repeal any noncodified provision which conflicts with the provisions of this act, including but not limited to earlier adopted government reorganization acts. Any entity required to change its current fiscal year of operation may elect to extend its current fiscal year or shorten its current fiscal year and commence its next fiscal year on July 1, 2009 or July 1, 2010, as it finds most convenient and efficient for its circumstances.

ORIGINAL HOUSE  
BILL NO. 0038

ENROLLED ACT NO. 51, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING  
2009 GENERAL SESSION

**Section 5.** This act is effective July 1, 2009.

(END)

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Governor

TIME APPROVED: \_\_\_\_\_

DATE APPROVED: \_\_\_\_\_

I hereby certify that this act originated in the House.

\_\_\_\_\_  
Chief Clerk