

HOUSE BILL NO. HB0038

Fiscal year for governmental entities.

Sponsored by: Select Committee on Local Government Financing

A BILL

for

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

6

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

8

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

10

11 16-4-125. Fiscal year for governmental entities;
12 budget format for certain entities not subject to the
13 Uniform Municipal Fiscal Procedures Act.

14

15 (a) The fiscal year for all governmental entities
16 within this state, no matter how formed, shall commence on

1 July 1 in each year, except as otherwise specifically  
2 provided or authorized by law.

3

4 (b) Incorporated towns not subject to the Uniform  
5 Municipal Fiscal Procedures Act, special purpose districts  
6 having the authority under the general laws of Wyoming to  
7 levy taxes or impose assessments and public entities  
8 receiving funds from a municipality as defined by W.S.  
9 16-4-102(a)(xiv), shall prepare budgets in a format  
10 acceptable to the director of the state department of  
11 audit.

12

13 **Section 2.** W.S. 9-1-507(a)(iii)(intro) and  
14 (v)(intro), 9-3-405 by creating a new subsection (c),  
15 9-4-101, 9-4-203(a)(v), 11-6-208, 15-2-201(a), 16-4-106,  
16 16-4-109(b), 16-4-111(d), 24-2-101 by creating a new  
17 subsection (h), 27-14-202(f), 33-5-116, 41-7-304 and  
18 41-7-806 are amended to read:

19

20 **9-1-507. Examination of books of state institutions,**  
21 **agencies and certain districts and entities; independent**  
22 **audit authorized; guidelines.**

23

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

3  
4           (iii) Require state institutions, state  
5 agencies, the entities described in W.S. ~~16-4-104(g)~~  
6 16-4-125(b) and incorporated cities and towns with a  
7 population of less than four thousand (4,000) inhabitants  
8 to file with the department such reports of the books and  
9 accounts of the institution, agency, district or entity as  
10 the director deems necessary. The director shall promulgate  
11 rules under which special districts described in W.S.  
12 ~~16-4-104(g)~~ 16-4-125(b) shall prepare and file an annual  
13 report of their books and records with the department of  
14 audit. These rules shall apply to special districts which  
15 are subject to administration by the courts as provided in  
16 subsection (e) of this section. These rules shall provide  
17 for different levels of oversight, at the expense of the  
18 district, depending upon the higher of the total revenues  
19 received or expenditures made by the district during the  
20 fiscal year under review subject to the following  
21 limitations:

22

23           (v) Perform an audit or specified procedures of  
24 any books and records of any state institution, state

1 agency, incorporated city or town with a population of less  
2 than four thousand (4,000) inhabitants or any district or  
3 entity described in W.S. ~~16-4-104(g)~~ 16-4-125(b) whenever  
4 the director feels the audit or procedures are necessary.  
5 In lieu of performing such audit or procedures, the  
6 director may accept an audit or specified procedures  
7 performed by a certified public accountant. Specified  
8 procedures shall include procedures conducted under one (1)  
9 of the following standards:

10

11 **9-3-405. Retirement board duties and powers.**

12

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

20

21 **9-4-101. Fiscal year; delivery of state property by**  
22 **treasurer and auditor to successors.**

23

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

12

13 **9-4-203. Definitions.**

14

15 (a) As used in this act:

16

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

22

23 **11-6-208. District boards; annual report.**

24

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

12

13 **15-2-201. Fiscal year; appropriations; taxes;**  
 14 **certification; expenditures; contracts and expenses;**  
 15 **exception.**

16

17 (a) The fiscal year of each town begins ~~May~~July 1 in  
 18 each year. ~~or at such other time fixed by ordinance.~~ Except  
 19 as provided in W.S. 16-4-104(h), the governing body, within  
 20 the last quarter of each fiscal year, shall pass an annual  
 21 appropriation ordinance for the next fiscal year in which  
 22 it may appropriate an amount of money necessary to defray  
 23 all expenses and liabilities of the town. The ordinance  
 24 shall specify the objects and purposes for which the

1 appropriations are made and the amount appropriated for  
2 each object or purpose. No further appropriation may be  
3 made at any other time within the fiscal year, except as  
4 provided in W.S. 16-4-112 through 16-4-114. The total  
5 amount appropriated shall not exceed the probable amount of  
6 revenue that will be collected during the fiscal year.

7

8 **16-4-106. Property tax levy.**

9

10 The amount of estimated revenue from property tax required  
11 by the budget shall constitute the basis for determination  
12 of the property tax to be levied for the corresponding tax  
13 years subject to legal limitations. The amount of tax  
14 shrinkage allowed shall not exceed the actual percentage of  
15 uncollected taxes to the total taxes levied for the  
16 preceding fiscal year or preceding two (2) fiscal years  
17 pursuant to W.S. 16-4-104(h). This section also applies to  
18 districts and entities described in W.S. ~~16-4-104(f)~~  
19 16-4-125(b).

20

21 **16-4-109. Budget hearings.**

22

23 (b) Hearings for county budgets shall be held not  
24 later than the third Monday in July nor prior to the second

1 Monday in July, for city and town budgets not prior to the  
2 second Tuesday in June nor later than the third Tuesday in  
3 June, for school districts and community college districts  
4 the third Wednesday in July and for all other special  
5 purpose districts having the power to levy or require the  
6 levy of taxes within five (5) days of the third Thursday in  
7 July except as hereafter provided. The governing board of  
8 any special purpose district may choose to hold the budget  
9 hearing in conjunction with the county budget hearings and  
10 so advertise. The governing board of each municipality  
11 shall arrange for and hold the hearings and provide  
12 accommodations for interested persons. Copies of  
13 publications of hearings shall be furnished to the director  
14 of the state department of audit and school districts shall  
15 also furnish copies to the state department of education.  
16 This section also applies to districts and entities  
17 described in W.S. ~~16-4-104(g)~~ 16-4-125(b) excluding  
18 incorporated towns not subject to this act.

19

20 **16-4-111. Adoption of budget.**

21

22 (d) As provided by W.S. 39-13-104(k), a copy of the  
23 adopted budget, certified by the budget officer, shall be  
24 furnished the county commissioners for the necessary



1 property tax levies. Certified copies of the adopted budget  
2 shall be on file in the office of the budget officer for  
3 public inspection. Copies of school district budgets shall  
4 be furnished to the state department of education and  
5 copies of community college budgets shall be furnished to  
6 the community college commission. This section also applies  
7 to districts and entities described in W.S. ~~16-4-104(g)~~  
8 16-4-125(b) excluding incorporated cities and towns under  
9 four thousand (4,000) inhabitants.

10  
11 **24-2-101. Department and commission created;**  
12 **qualifications; appointment; term; removal; compensation;**  
13 **location of offices; power to bring civil actions; official**  
14 **seal.**

15  
16 (h) Until June 30, 2012, the commission, department  
17 and appropriate divisions within the department may operate  
18 upon a federal fiscal year basis commencing October 1 of  
19 each year. Thereafter the commission, department and all  
20 divisions within the department shall operate upon a fiscal  
21 year commencing July 1. For the period from July 1, 2012  
22 through September 3, 2012 the commission, department and  
23 the appropriate divisions may operate on both a state and a  
24 federal fiscal year as they determine most convenient and

1 efficient to complete the federal fiscal year commencing  
2 October 1, 2011.

3  
4 **27-14-202. Premium payments; payroll reports;**  
5 **department authority to establish joint reporting; remedies**  
6 **for incorrect earnings categorizations by employers.**

7  
8 (f) Notwithstanding subsections (a) and (b) of this  
9 section and commencing January 1, 1994, governmental entity  
10 employers shall make payments for rates established by the  
11 division under W.S. 27-14-201 for any calendar year  
12 commencing on July 1 of that calendar year and ending June  
13 30 of the immediately succeeding calendar year. For  
14 purposes of this subsection "governmental entity employer"  
15 includes state, county, municipal, school district,  
16 community college, university and special district  
17 employers. ~~which budget upon a fiscal year basis beginning~~  
18 ~~on July 1.~~

19  
20 **33-5-116. Payment of annual license fee; fiscal year**  
21 **of state bar.**

22  
23 (a) All members of the state bar shall by the second  
24 week of ~~October~~ July pay to the treasurer of the state bar,

1 as a license fee for the ensuing year, an amount to be  
2 established by the board of commissioners of the Wyoming  
3 state bar pursuant to W.S. 33-1-201. Honorary and retired  
4 members may be exempted completely from the payment of any  
5 fees or allowed to pay less than the regular license fee in  
6 the discretion of the board of commissioners. Fees shall  
7 constitute a fund to be held and disbursed by the treasurer  
8 upon order of the board.

9  
10 (b) The fiscal year of the state bar shall be from  
11 ~~October~~ July 1 through ~~September~~ June 30.

12  
13 **41-7-304. Financial records and reports; compensation**  
14 **and expenses; suit on bonds.**

15  
16 The commissioners shall keep an accurate record of all  
17 monies collected on account of the work under their charge  
18 and of all payments made by them, and shall take vouchers  
19 for payments and shall keep full, accurate and true minutes  
20 of all their proceedings. On or before the tenth day ~~of~~  
21 ~~January each year in a district which uses a calendar year~~  
22 ~~for elections under W.S. 41-7-316, and on or before the~~  
23 ~~tenth day~~ of July each year ~~in a district which uses a~~  
24 ~~fiscal year for elections under W.S. 41-7-316,~~ the

1 commissioners shall file in the office of the clerk of the  
2 court having jurisdiction in the matter, an itemized  
3 statement of all their receipts and disbursements, for the  
4 preceding fiscal year, and leave the report in the office  
5 for examination by parties interested at all times, and  
6 include a copy thereof in the regular call for the annual  
7 meeting hereinafter provided. They shall receive for their  
8 services compensation as the court or presiding judge  
9 thereof may determine. They shall also be reimbursed for  
10 their actual reasonable expenses. Suit may also be brought  
11 upon their bonds, and the amount recovered shall be applied  
12 to the construction of the work or to the party injured, as  
13 justice may require.

14

15 **41-7-806. Board of directors; qualifications;**  
16 **officers; treasurer's bond; adoption of rules and**  
17 **regulations; audit department report; compensation.**

18

19 The corporate powers of the district shall be vested in and  
20 exercised by the board of directors of the district. No  
21 person shall be qualified to hold office as a member of the  
22 board of directors of any district unless he or she shall  
23 be a freeholder or entryman of the district. The board of  
24 directors shall elect the officers of the district who

1 shall be a president, a vice-president, a secretary and a  
2 treasurer, and the board shall appoint such executive  
3 committee and other officers, agents, servants and  
4 employees as shall be deemed necessary in transacting the  
5 business of the district. The president, vice-president and  
6 treasurer shall be elected from the membership of the board  
7 of directors. The treasurer shall furnish and maintain a  
8 corporate surety bond in an amount sufficient to cover all  
9 ~~moneys~~ monies coming into his possession or control, which  
10 bond shall be satisfactory in form and with sureties  
11 approved by the board. The bond, as approved, shall be  
12 filed with the secretary of state. The board of directors  
13 may adopt rules and regulations or bylaws, not inconsistent  
14 with the provisions of this act, for the conduct of the  
15 business and affairs of the district. The board of  
16 directors shall cause to be kept accurate minutes of their  
17 meetings and accurate records and books of account,  
18 conforming to methods of bookkeeping approved by the  
19 director of the department of audit, clearly setting out  
20 and reflecting the entire operation, management, and  
21 business of the district. The books and records shall be  
22 kept at the principal place of business of the district  
23 and at reasonable business hours always open to public  
24 inspection. The fiscal year ~~of the district shall coincide~~

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

15

16 **Section 3.** W.S. 11-37-102(a)(v), 11-38-101(a)(iv),  
17 15-5-201(a)(vii), 16-4-104(g), 23-1-502(b) and 1991 Wyoming  
18 Session Laws, chapter 241, section 1(a)(i) are repealed.

19

20 **Section 4.** It is the intent of this act to impose a  
21 fiscal year of July 1 through June 30 on all governmental  
22 entities in this state, including all agencies, boards,  
23 commissions, institutions, instrumentalities, political  
24 subdivisions and special districts, no matter how formed,

1 unless specifically exempted or otherwise authorized by  
2 law. The intent of this act is to repeal any noncodified  
3 provision which conflicts with the provisions of this act,  
4 including but not limited to earlier adopted government  
5 reorganization acts. Any entity required to change its  
6 current fiscal year of operation may elect to extend its  
7 current fiscal year or shorten its current fiscal year and  
8 commence its next fiscal year on July 1, 2009 or July 1,  
9 2010, as it finds most convenient and efficient for its  
10 circumstances.

11

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

13

14

(END)