

ENROLLED ACT NO. 22, SENATE

SIXTY-SECOND LEGISLATURE OF THE STATE OF WYOMING
2013 GENERAL SESSION

AN ACT relating to special districts; requiring special districts to submit proposed budgets as specified; requiring the department of audit to provide certain reports to boards of county commissioners; and providing for an effective date.

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

Section 1. W.S. 9-1-507(a)(vii) and by creating a new paragraph (viii) and 18-3-504 by creating a new subsection (d) 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:

(vii) Require each county, city and town, special district and joint powers board in this state to report to the department revenues received and expenditures made each fiscal year. The reports shall be made not later than September 30 for the prior fiscal year. The format of the reports required by this paragraph shall be established by the department of audit by rule. Not later than December 31 of each year, the department shall provide a copy of the report on special districts under this paragraph to the board of county commissioners for each special district located in that county;

(viii) Beginning 2014, require each special district in this state, no matter how formed, except districts created by and subject to administration by the courts, to report to the department and to the board of

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county commissioners of the county where the special district is located its proposed budget for the next fiscal year. The report shall be made not later than June 1 of each year. The format of the reports required by this paragraph shall be established by the department of audit by rule no later than December 31, 2013.

18-3-504. Powers and duties generally.

(d) Each board of county commissioners shall, after receiving a proposed budget for a special district under W.S. 9-1-507(a)(viii), ensure that the proposed budget is posted on the appropriate area of the website of the county. The posting of the budget shall include the date, time and location of a special district budget session during which final action will be taken on the proposed budget. If a proposed budget is not provided as required by W.S. 9-1-507(a), the board of county commissioners may not approve funding of the special district mill levy. Upon approval of the mill levy for each special district, the final approved budget shall be posted on the appropriate area of the website of the county.

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Section 2. This act is effective July 1, 2013.

(END)

Speaker of the House

President of the Senate

Governor

TIME APPROVED: _____

DATE APPROVED: _____

I hereby certify that this act originated in the Senate.

Chief Clerk