

SENATE FILE NO. SF0015

Special district budget requirements.

Sponsored by: Joint Corporations, Elections & Political
Subdivisions Interim Committee

A BILL

for

1 AN ACT relating to special districts; providing
2 requirements for the administration of finances of special
3 districts as specified; creating definitions; conforming
4 provisions; and providing for an effective date.

5

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

7

8 **Section 1.** W.S. 16-12-201, 16-12-202, 16-12-301
9 through 16-12-304 and 16-12-401 through 16-12-414 are
10 created to read:

11

12 ARTICLE 2

13 GENERAL PROVISIONS

14

15 **16-12-201. Definitions.**

1

2 (a) As used in this chapter:

3

4 (i) "Director" or "district director" means a
5 voting member of the governing body of a special district
6 or other specified entity, regardless of what title is used
7 in the principal act;

8

9 (ii) "Principal act" means the statutes under
10 which a special district or other specified entity listed
11 under W.S. 16-12-202(a) is formed or is operating;

12

13 (iii) "Special district or other specified
14 entity" means an entity listed under W.S. 16-12-202(a).

15

16 **16-12-202. Applicability to special districts and**
17 **other specified entities; general provisions.**

18

19 (a) This chapter applies to the following entities
20 unless otherwise specified:

21

22 (i) Airport joint powers boards;

23

- 1 (ii) Cemetery districts;
- 2
- 3 (iii) Conservation districts;
- 4
- 5 (iv) Fire protection districts;
- 6
- 7 (v) Flood control districts;
- 8
- 9 (vi) Housing authorities;
- 10
- 11 (vii) Improvement and service districts;
- 12
- 13 (viii) Joint powers boards;
- 14
- 15 (ix) Local improvement districts;
- 16
- 17 (x) Museum districts;
- 18
- 19 (xi) Predator management districts;
- 20
- 21 (xii) Recreation districts;
- 22
- 23 (xiii) Recreation joint powers boards;

1

2

(xiv) Regional transportation authorities;

3

4

(xv) Resort districts;

5

6

(xvi) Rural health care districts;

7

8

(xvii) Sanitary and improvement districts;

9

10

(xviii) Senior citizens' districts;

11

12

(xix) Solid waste disposal districts;

13

14

(xx) Water and sewer districts;

15

16

(xxi) Water conservancy districts;

17

18

(xxii) Watershed improvement districts;

19

20

(xxiii) Weed and pest districts;

21

22

(xxiv) Other districts as specified by law.

23

1 ARTICLE 3

2 PUBLIC RECORDS AND MEETINGS

3

4 **16-12-301. Short title.**

5

6 This article may be cited as the "Special District Public
7 Records and Meetings Act."

8

9 **16-12-302. Applicability; filing requirements.**

10

11 (a) This article specifies requirements pertaining to
12 public records and meetings of the entities listed in W.S.
13 16-12-202(a) where the principal act is silent or unclear.
14 The specific provisions of a principal act or the Wyoming
15 Public Records Act, W.S. 16-4-201 through 16-4-205, are
16 effective and controlling to the extent they conflict with
17 this article.

18

19 (b) If an entity is authorized to promulgate rules
20 and regulations or adopt ordinances or bylaws, the entity
21 shall file any rules and regulations it promulgates,
22 ordinances or bylaws it adopts and any amendments thereto
23 with the county clerk for each county in which it is

1 located. No rule, regulation, ordinance or bylaw shall be
2 effective unless filed in accordance with this subsection.

3
4 **16-12-303. Maintaining public records.**

5
6 (a) All special districts and other specified
7 entities shall maintain a copy of the following documents,
8 if the documents exist, provided that the Wyoming Public
9 Records Act and all applicable federal statutes shall
10 control the obligations of disclosure of those documents:
11 adopted minutes of all meetings of the governing board and
12 the governing board's committees and subcommittees, records
13 of meetings of the governing board and the governing
14 board's committees and subcommittees, audits, financial
15 statements, election results, budgets, bylaws, rate
16 schedules, policies and employment contracts with all
17 administrators.

18
19 (b) All special districts and other specified
20 entities shall maintain the records described in subsection
21 (a) of this section for public review at their business
22 office if the business office is open to the public for at
23 least twenty (20) business hours each week.

1

2 (c) If a special district or other specified entity
3 cannot maintain the records described in subsection (a) of
4 this section as required under subsection (b) of this
5 section, the special district or other specified entity
6 shall file copies of those records with the county clerk in
7 the county wherein the largest portion of the district or
8 entity lies. The documents may be in an electronic format
9 unless otherwise specified by the county clerk. The county
10 clerk may specify the format for records filed pursuant to
11 this subsection.

12

13 (d) All special districts or other specified entities
14 shall provide by September 30 each year to the county clerk
15 in every county wherein the entity exists a filing
16 specifying where documents required under subsection (a) of
17 this section are maintained for public review.

18

19 **16-12-304. Public meetings.**

20

21 (a) In addition to the requirements of W.S. 16-4-401
22 through 16-4-408, all public meetings of special districts
23 and specified entities shall be held in a location

1 accessible to the general public or made accessible to the
2 public for purposes of the meeting.

3
4 (b) Notice of any meeting of a special district or
5 specified entity shall be made in compliance with W.S.
6 16-4-404.

7
8 ARTICLE 4

9 ADMINISTRATION OF FINANCES

10
11 **16-12-401. Applicability.**

12
13 This article specifies requirements pertaining to budgeting
14 of the entities listed in W.S. 16-12-202(a) where the
15 principal act is silent or unclear. The specific provisions
16 of a principal act are effective or controlling to the
17 extent they conflict with this article.

18
19 **16-12-402. Definitions.**

20
21 (a) As used in this article:

1 (i) "Appropriation" means an allocation of money
2 to be expended for a specific purpose;

3
4 (ii) "Budget" means a plan of financial
5 operations for a fiscal year embodying estimates of all
6 proposed expenditures, the proposed means of financing them
7 and what the work or service is to accomplish;

8
9 (iii) "Budget year" means the fiscal year or
10 years for which a budget is prepared;

11
12 (iv) "Department" means the state department of
13 audit;

14
15 (v) "Estimated revenue" means the amount of
16 revenues estimated to be received during the budget year in
17 each fund;

18
19 (vi) "Fiscal year" means the annual period for
20 recording fiscal operations beginning July 1 and ending
21 June 30;

22

1 (vii) "Fund balance" means the excess of the
2 assets over liabilities, reserves and contributions, as
3 reflected by an entity's books of account;

4
5 (viii) "Proposed budget" means the budget
6 presented for public hearing as required by W.S. 16-12-406
7 and formatted as required by W.S. 9-1-507(a)(vii) and
8 16-12-403;

9
10 (ix) "Unappropriated surplus" means the portion
11 of the fund balance of a budgetary fund which has not been
12 appropriated or reserved in an ensuing budget year.

13
14 **16-12-403. Preparation of budgets; contents; review.**

15
16 (a) Each special district or other specified entity
17 shall prepare a proposed budget pursuant to W.S.
18 9-1-507(a)(vii). The proposed budget shall comply with
19 department rules and set forth:

20
21 (i) Actual revenues and expenditures in the last
22 completed budget year;

1 (ii) Estimated total revenues and expenditures
2 for the current budget year;

3

4 (iii) The estimated available revenues and
5 expenditures for the ensuing budget year.

6

7 (b) The estimates of revenues shall contain estimates
8 of all anticipated revenues from any source whatsoever. The
9 estimates shall be made according to budget year, including
10 the difference from the previous budget year for each
11 source.

12

13 (c) Each proposed and adopted budget shall be
14 accompanied by a budget message in explanation of the
15 budget. The budget message shall contain an outline of the
16 proposed financial policies for the budget year and
17 describe in connection therewith the important features of
18 the budgetary plan. It shall state the amount of reserves
19 on hand and outline the reserve policy for the budget year.
20 It shall also state the reasons for changes from the
21 previous year in appropriation and revenue items and
22 explain any major changes in financial policy.

23

1 (d) The proposed budget shall be reviewed and
2 considered by the governing body of the special district or
3 other specified entity in a regular or special meeting
4 called for this purpose. Following a public hearing as
5 provided in W.S. 16-12-406, the special district or other
6 specified entity shall adopt a budget.

7
8 **16-12-404. Accumulated reserves or fund surplus.**
9

10 (a) A special district or other specified entity may
11 accumulate reserves in any fund. With respect to the
12 general fund the accumulated fund balance may be used to
13 meet any legal obligation of the special district or other
14 specified entity or to:

15
16 (i) Provide cash to finance expenditures from
17 the beginning of the budget year until property taxes and
18 other revenues are collected; or

19
20 (ii) Provide a reserve to meet emergency
21 expenditures.

1 (b) Money in the reserves may be allowed to
2 accumulate from year to year until the accumulated total is
3 sufficient for specified purposes in accordance with
4 reserve policy.

5

6 **16-12-405. Property tax levy.**

7

8 The amount of estimated revenue from property tax required
9 by the budget shall constitute the basis for determination
10 of the property tax to be levied for the corresponding tax
11 years subject to legal limitations.

12

13 **16-12-406. Budget hearings.**

14

15 (a) At the request of the board of county
16 commissioners and prior to adopting a budget, special
17 districts or other specified entities shall hold a
18 prehearing with the county commissioners. The special
19 district or other specified entity shall hold a budget
20 hearing in accordance with this section. Notice of the
21 budget hearing shall be provided pursuant to the
22 requirements of W.S. 16-12-304(b).

23

1 (b) At the request of the board of county
2 commissioners and prior to July 1, the governing board of
3 the special district or other specified entity shall
4 present to the county commissioners:

5
6 (i) A proposed budget;

7
8 (ii) Verification of elections, public meetings
9 and board member training; and

10
11 (iii) The minutes from any meetings the district
12 or other specified entity has held that year.

13
14 (c) Hearings for special district or other specified
15 entity budgets shall be conducted not later than the third
16 Thursday in July except as hereafter provided. The
17 governing board of any special district or other specified
18 entity may choose to hold the budget hearing in conjunction
19 with the county budget hearings and so advertise. Copies of
20 publications of hearings shall be furnished to the director
21 of the state department of audit.

22
23 **16-12-407. Limitation on appropriations.**

1

2 A special district or other specified entity shall not make
3 any appropriation in the final budget of any fund in excess
4 of the estimated expendable revenue of the fund for the
5 budget year.

6

7 **16-12-408. Adoption of budget.**

8

9 (a) Within twenty-four (24) hours of the conclusion
10 of the public hearing under W.S. 16-12-406, the governing
11 body of each special district or other specified entity
12 shall adopt the budget. Certified copies of the adopted
13 budget shall be on file in the office of the special
14 district or other specified entity and made available for
15 public inspection pursuant to W.S. 16-12-303. The adopted
16 budget shall be filed with the department of audit and
17 county clerk on behalf of the county commissioners no later
18 than July 31. The adopted budget shall be forwarded by the
19 county clerk to the county assessor and county
20 commissioners before mill levies are set.

21

22 (b) Prior to adopting the budget, the county
23 commissioners may veto, in whole or in part, line items of

1 budgets presented by special districts or other specified
2 entities whose entire governing board was appointed by the
3 county commissioners.

4

5 **16-12-409. Transfer of unencumbered or unexpended**
6 **appropriation balances.**

7

8 After publication of notice of its intended action, the
9 governing body of a special district or other specified
10 entity may by resolution transfer any unencumbered or
11 unexpended appropriation balance or part thereof from one
12 (1) fund or account to another. Notice under this section
13 shall be provided pursuant to the requirements of W.S.
14 16-12-304(b).

15

16 **16-12-410. General fund budget increase.**

17

18 The budget of the general fund may be increased by
19 resolution of the governing body of the special district or
20 other specified entity. The source of the revenue shall be
21 shown whether unanticipated, unappropriated surplus,
22 donations, etc. Where required by the principal act, the
23 special district or other specified entity shall receive

1 approval by the county commissioners prior to the budget
2 increase.

3

4 **16-12-411. Emergency expenditures.**

5

6 If the governing body of a special district or other
7 specified entity determines an emergency exists and the
8 expenditure of money in excess of the general fund budget
9 is necessary, it may make the expenditures from available
10 funds as reasonably necessary to meet the emergency. Notice
11 of the declaration of emergency and the amount of the
12 emergency expenditures shall be provided in accordance with
13 W.S. 16-4-404.

14

15 **16-12-412. Appropriations lapse; prior claims.**

16

17 All appropriations shall lapse following the close of the
18 budget year to the extent they are not expended or
19 encumbered. All claims incurred prior to the close of any
20 fiscal year shall be treated as if properly encumbered.

21

22 **16-12-413. Transfer of special fund balances.**

23

1 If the necessity to maintain any special revenue or
2 assessment fund ceases and there is a balance in the fund,
3 the governing body of the special district or other
4 specified entity shall authorize the transfer of the
5 balance to the fund balance account in the general fund.

6
7 **16-12-414. Interfund loans.**

8
9 The governing body of the special district or other
10 specified entity may authorize by resolution interfund
11 loans from one (1) fund to another at interest rates and
12 terms for repayment as it may prescribe and may invest
13 available cash in any fund as provided by law. Where
14 required by the principal act, the special district or
15 other specified entity shall receive approval by the county
16 commissioners prior to the interfund loan.

17
18 **Section 2.** W.S. 9-1-507(a)(viii), 11-16-122(a),
19 16-4-106, 16-4-109(b), 16-4-111(d), 16-4-125(c), 18-3-402
20 by creating a new subsection (d), 18-3-504(d), 18-10-213(a)
21 and 35-8-314(a) are amended to read:

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

4
5 (a) The director of the state department of audit
6 shall:

7
8 (viii) Beginning ~~2014~~2018, require each special
9 district and other entities specified in W.S. 16-12-202(a)
10 in this state, no matter how formed, except districts
11 created by and subject to administration by the courts, to
12 report to the department and to the ~~board of county~~
13 ~~commissioners~~county clerk of the county where the special
14 district or other specified entity is located its proposed
15 budget for the next fiscal year. The report shall be made
16 not later than June 1 of each year. The format of the
17 reports required by this paragraph shall be established by
18 the department of audit by rule no later than December 31,
19 ~~2013~~2017.

20
21 **11-16-122. Powers and duties of districts and**
22 **supervisors thereof generally.**

1 (a) Each conservation district organized under this
2 act shall make an annual estimate of the funds required by
3 the district for conservation programs and present a
4 certified copy of the estimate, along with a budget showing
5 all anticipated income and expenses, to the county
6 commissioners. District supervisors shall administer the
7 finances of the district according to the provisions of the
8 Uniform Municipal Fiscal Procedures Act.

9
10 **16-4-106. Property tax levy.**

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

21
22 **16-4-109. Budget hearings.**

1 (b) Hearings for county budgets shall be held not
2 later than the third Monday in July, for city and town
3 budgets not later than the third Tuesday in June, for
4 school districts and community college districts not later
5 than the third Wednesday in July. ~~and for all other special~~
6 ~~purpose districts having the power to levy or require the~~
7 ~~levy of taxes not later than five (5) days after the third~~
8 ~~Thursday in July except as hereafter provided. The~~
9 ~~governing board of any special purpose district may choose~~
10 ~~to hold the budget hearing in conjunction with the county~~
11 ~~budget hearings and so advertise.~~ The governing board of
12 each municipality shall arrange for and hold the hearings
13 and provide accommodations for interested persons. Copies
14 of publications of hearings shall be furnished to the
15 director of the state department of audit and school
16 districts shall also furnish copies to the state department
17 of education. This section also applies to ~~districts and~~
18 entities described in W.S. 16-4-125(c) excluding
19 incorporated towns not subject to this act.

20

21 **16-4-111. Adoption of budget.**

22

1 (d) As provided by W.S. 39-13-104(k), a copy of the
2 adopted budget, certified by the budget officer, shall be
3 furnished the county commissioners for the necessary
4 property tax levies. Certified copies of the adopted budget
5 shall be on file in the office of the budget officer for
6 public inspection. Copies of school district budgets shall
7 be furnished to the state department of education and
8 copies of community college budgets shall be furnished to
9 the community college commission. This section also applies
10 to ~~districts and~~ entities described in W.S. 16-4-125(c)
11 excluding incorporated cities and towns under four thousand
12 (4,000) inhabitants.

13

14 **16-4-125. Fiscal year for governmental entities;**
15 **budget format for certain entities not subject to the**
16 **Uniform Municipal Fiscal Procedures Act.**

17

18 (c) Incorporated towns not subject to the Uniform
19 Municipal Fiscal Procedures Act, ~~special purpose districts~~
20 ~~having the authority under the general laws of Wyoming to~~
21 ~~levy taxes or impose assessments~~ and public entities
22 receiving funds from a municipality as defined by W.S.
23 16-4-102(a)(xiv), shall prepare budgets in a format

1 acceptable to the director of the state department of
2 audit.

3
4 **18-3-402. Duties generally.**

5
6 (d) Each county clerk shall, after receiving a
7 proposed budget for a special district or other specified
8 entity under W.S. 9-1-507(a)(viii), ensure that the
9 proposed budget is forwarded to the board of county
10 commissioners and county assessor.

11
12 **18-3-504. Powers and duties generally.**

13
14 (d) Each board of county commissioners shall, after
15 receiving a proposed budget for a special district or other
16 specified entity under W.S. ~~9-1-507(a)(viii)~~ 18-3-402(d),
17 ensure that the proposed budget is posted on the
18 appropriate area of the website of the county. The posting
19 of the budget shall include the date, time and location of
20 a special district budget session during which final action
21 will be taken on the proposed budget. If a proposed budget
22 is not provided to the county clerk as required by W.S.
23 9-1-507(a), the board of county commissioners may not

1 approve funding of the special district mill levy. Upon
2 approval of the mill levy for each special district, the
3 final approved budget shall be posted on the appropriate
4 area of the website of the county.

5
6 **18-10-213. Administration of finances; assessments**
7 **and taxation.**

8
9 (a) ~~The board of trustees of special museum districts~~
10 ~~shall administer the finances of the district according to~~
11 ~~the provisions of the Uniform Municipal Fiscal Procedures~~
12 ~~Act.~~ Annually, each county assessor shall provide the board
13 of county commissioners with the total assessed value of
14 all taxable property within a special museum district in
15 his county.

16
17 **35-8-314. Administration of finances; assessment and**
18 **levy of taxes.**

19
20 (a) ~~The board of trustees of special cemetery~~
21 ~~districts shall administer the finances of such districts~~
22 ~~according to the provisions of the Uniform Municipal Fiscal~~
23 ~~Procedures Act, W.S. 16-4-101 through 16-4-125, and file a~~

1 ~~report as provided by W.S. 9-1-507.~~ The assessor shall at
2 the time of making the annual assessment of his district
3 also assess the property of each special cemetery district
4 in his county and return to the county assessor at the time
5 of returning the assessment schedules, separate schedules
6 listing the property of each such district assessed by him.
7 The separate schedules shall be compiled by the county
8 assessor, footed and returned to the board of county
9 commissioners as provided for other assessment schedules.

10
11 **Section 3.** W.S. 16-12-101 through 16-12-105,
12 18-15-110(a), 35-2-708(a) and 35-3-108 are repealed.

13
14 **Section 4.** This act is effective July 1, 2017.

15
16 (END)