

ENROLLED ACT NO. 36, SENATE

SIXTY-FOURTH LEGISLATURE OF THE STATE OF WYOMING  
2017 GENERAL SESSION

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

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

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

ARTICLE 2  
GENERAL PROVISIONS

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

(a) As used in this chapter:

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

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

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

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

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

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- (i) Airport joint powers boards;
- (ii) Cemetery districts;
- (iii) Conservation districts;
- (iv) Fire protection districts;
- (v) Flood control districts;
- (vi) Housing authorities;
- (vii) Improvement and service districts;
- (viii) Joint powers boards;
- (ix) Local improvement districts;
- (x) Museum districts;
- (xi) Predator management districts;
- (xii) Recreation districts;
- (xiii) Recreation joint powers boards;
- (xiv) Regional transportation authorities;
- (xv) Resort districts;
- (xvi) Rural health care districts;
- (xvii) Sanitary and improvement districts;

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- (xviii) Senior citizens' districts;
- (xix) Solid waste disposal districts;
- (xx) Water and sewer districts;
- (xxi) Water conservancy districts;
- (xxii) Watershed improvement districts;
- (xxiii) Weed and pest districts;
- (xxiv) Other districts as specified by law.

ARTICLE 3  
PUBLIC RECORDS AND MEETINGS

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

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

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

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

(b) If an entity is authorized to promulgate rules and regulations or adopt ordinances or bylaws, the entity shall file any rules and regulations it promulgates,

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ordinances or bylaws it adopts and any amendments thereto with the county clerk for each county in which it is located. No rule, regulation, ordinance or bylaw shall be effective unless filed in accordance with this subsection.

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

(a) All special districts and other specified entities shall maintain a copy of the following documents, if the documents exist, provided that the Wyoming Public Records Act and all applicable federal statutes shall control the obligations of disclosure of those documents: adopted minutes of all meetings of the governing board and the governing board's committees and subcommittees, records of meetings of the governing board and the governing board's committees and subcommittees, audits, financial statements, election results, budgets, bylaws, rate schedules, policies and employment contracts with all administrators. When consistent with the requirements of this section, all special districts or other specified entities shall produce an original document upon request.

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

(c) If a special district or other specified entity cannot maintain the records described in subsection (a) of this section as required under subsection (b) of this section, the special district or other specified entity shall file copies of those records with the county clerk in the county wherein the largest portion of the district or entity lies. The documents may be in an electronic format

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unless otherwise specified by the county clerk. The county clerk may specify the format for records filed pursuant to this subsection.

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

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

(a) In addition to the requirements of W.S. 16-4-401 through 16-4-408, all public meetings of special districts and specified entities shall be held in a location accessible to the general public or made accessible to the public for purposes of the meeting.

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

ARTICLE 4  
ADMINISTRATION OF FINANCES

**16-12-401. Applicability.**

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

**16-12-402. Definitions.**

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(a) As used in this article:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Each proposed and adopted budget shall be accompanied by a budget message in explanation of the budget. The budget message shall contain an outline of the proposed financial policies for the budget year and describe in connection therewith the important features of the budgetary plan. It shall state the amount of reserves on hand and outline the reserve policy for the budget year. It shall also state the reasons for changes from the

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previous year in appropriation and revenue items and explain any major changes in financial policy.

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

**16-12-404. Accumulated reserves or fund surplus.**

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

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

(ii) Provide a reserve to meet emergency expenditures.

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

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

The amount of estimated revenue from property tax required by the budget shall constitute the basis for determination



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of the property tax to be levied for the corresponding tax years subject to legal limitations.

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

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

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

(i) A proposed budget;

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

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

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

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

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

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

(a) Within three (3) business days of the conclusion of the public hearing under W.S. 16-12-406, the governing body of each special district or other specified entity shall adopt the budget. Certified copies of the adopted budget shall be on file in the office of the special district or other specified entity and made available for public inspection pursuant to W.S. 16-12-303. The adopted budget shall be filed with the department of audit and county clerk on behalf of the county commissioners no later than July 31. The adopted budget shall be forwarded by the county clerk to the county assessor and county commissioners before mill levies are set.

(b) Prior to adopting the budget, the county commissioners may veto, in whole or in part, line items of budgets presented by special districts or other specified entities whose entire governing board was appointed by the county commissioners.

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

The governing body of a special district or other specified entity may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one

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(1) fund or account to another. Notice under this section shall be provided pursuant to the requirements of W.S. 16-4-404.

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

The budget of the general fund may be increased by resolution of the governing body of the special district or other specified entity. The source of the revenue shall be shown whether unanticipated, unappropriated surplus, donations, etc. Where required by the principal act, the special district or other specified entity shall receive approval by the county commissioners prior to the budget increase.

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

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

**16-12-412. Appropriations lapse; prior claims and obligations.**

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

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

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

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

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

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

(viii) Beginning 2014-2018, require each special district and other entities specified in W.S. 16-12-202(a) in this state, no matter how formed, except districts created by and subject to administration by the courts, to

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report to the department and to the ~~board of county commissioners~~ county clerk of the county where the special district or other specified entity is located its proposed budget for the next fiscal year. If a special district or other specified entity operates in multiple counties, the special district or other specified entity may post the proposed budget conspicuously on its website or file the proposed budget with each county clerk of the counties in which the special district or other specified entity operates. The report or posting 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 2017.

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

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

**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

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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. 16-4-125(c).

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

(b) Hearings for county budgets shall be held not later than the third Monday in July, for city and town budgets not later than the third Tuesday in June, for school districts and community college districts not later than the third Wednesday in July. ~~and for all other special purpose districts having the power to levy or require the levy of taxes not later than five (5) days after 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 also furnish copies to the state department of education. This section also applies to ~~districts and~~ entities described in W.S. 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

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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. 16-4-125(c) excluding incorporated cities and towns under four thousand (4,000) inhabitants.

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

(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.

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

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

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

(d) Each board of county commissioners shall, after receiving a proposed budget for a special district or other specified entity under W.S. ~~9-1-507(a)(viii)~~ 18-3-402(d), 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

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a special district budget session during which final action will be taken on the proposed budget. If a proposed budget is not provided to the county clerk 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.

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

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

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

(a) ~~The board of trustees of special cemetery districts shall administer the finances of such districts according to the provisions of the Uniform Municipal Fiscal Procedures Act, W.S. 16-4-101 through 16-4-125, and file a report as provided by W.S. 9-1-507.~~ The assessor shall at the time of making the annual assessment of his district also assess the property of each special cemetery district in his county and return to the county assessor at the time of returning the assessment schedules, separate schedules listing the property of each such district assessed by him. The separate schedules shall be compiled by the county



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assessor, footed and returned to the board of county commissioners as provided for other assessment schedules.

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

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

(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