

SENATE FILE NO. SF0030

Special districts.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

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

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

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9 **Section 1.** W.S. 9-1-507(a)(vii) and by creating a new
10 paragraph (viii) and 18-3-504 by creating a new subsection
11 (d) are amended to read:

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13 **9-1-507. Examination of books of state institutions,**
14 **agencies and certain districts and entities; independent**
15 **audit authorized; guidelines.**

16

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

3
4 (vii) Require each county, city and town,
5 special district and joint powers board in this state to
6 report to the department revenues received and expenditures
7 made each fiscal year. The reports shall be made not later
8 than September 30 for the prior fiscal year. The format of
9 the reports required by this paragraph shall be established
10 by the department of audit by rule. Not later than
11 December 31 of each year, the department shall provide a
12 copy of the report on special districts under this
13 paragraph to the board of county commissioners for each
14 special district located in that county;

15
16 (viii) Require each special district in this
17 state, no matter how formed, to report to the department
18 and to the board of county commissioners of the county
19 where the special district is located its proposed budget
20 for the next fiscal year. The report shall be made not
21 later than June 1 of each year. The format of the reports
22 required by this paragraph shall be established by the
23 department of audit by rule.

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1 **18-3-504. Powers and duties generally.**

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

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17 **Section 2.** This act is effective immediately upon
18 completion of all acts necessary for a bill to become law
19 as provided by Article 4, Section 8 of the Wyoming
20 Constitution.

21

22

(END)