

ORIGINAL SENATE  
FILE NO. SF0052

ENROLLED ACT NO. 23, SENATE

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

AN ACT relating to administration of government; providing a definition of fund balance for purposes of the state budgetary process; and providing for an effective date.

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

**Section 1.** W.S. 9-2-1002(a) by creating a paragraph (xxii) is amended to read:

**9-2-1002. Definitions; powers generally; duties of governor; provisions construed; cooperation with legislature and judiciary; divisions enumerated.**

(a) As used in this act:

(xxii) "Fund balance," "unappropriated fund balance" or "unobligated, unencumbered fund balance," notwithstanding cash or fund balances reflected in the state of Wyoming's comprehensive annual financial report, means:

(A) The fund cash and petty cash balance from the comparative balance sheet by fund report which is run within five (5) business days following the close of the prior fiscal year;

(B) Less the fund balance reserved encumbrances from the comparative balance sheet by fund report which is run within five (5) days following the close of the prior fiscal year;

(C) Less the remaining unspent appropriations from that fund for previous biennia, including those unspent appropriations from the most recent

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legislative session that were effective immediately, as  
computed by the state auditor's office;

(D) Less fund reversions as computed by the  
state auditor's office;

(E) Less restricted cash as determined by  
the state auditor's office;

(F) Plus the net accounts receivable due  
from the federal government or other entities as of June 30  
from the most recently completed fiscal year, as computed  
by the state auditor's office;

(G) Plus mineral severance taxes, if any,  
to be distributed to the fund that have been earned in the  
most recently completed fiscal year but have not yet been  
distributed, as determined by the department of revenue;

(H) Plus sales and use taxes, if any, to be  
distributed to the fund that have been earned in the most  
recently completed fiscal year but have not yet been  
distributed, as determined by the department of revenue;

(J) Plus federal mineral royalties, if any,  
to be distributed to the fund that have been earned in the  
most recently completed fiscal year but have not yet been  
distributed, as determined by the state treasurer's office.

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**Section 2.** 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