

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.**

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

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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;

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

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

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(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 budget and 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 immediately upon completion of all acts necessary for a bill to become law as provided by Article 4, Section 8 of the Wyoming Constitution.

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(END)