

SENATE FILE NO. SF0052

Fund balance definition.

Sponsored by: Joint Appropriations Committee

A BILL

for

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

4

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

6

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

9

10 **9-2-1002. Definitions; powers generally; duties of**  
11 **governor; provisions construed; cooperation with**  
12 **legislature and judiciary; divisions enumerated.**

13

14 (a) As used in this act:

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

6  
7           (A) The fund cash and petty cash balance  
8 from the comparative balance sheet by fund report which is  
9 run within five (5) business days following the close of  
10 the prior fiscal year;

11  
12           (B) Less the fund balance reserved  
13 encumbrances from the comparative balance sheet by fund  
14 report which is run within five (5) days following the  
15 close of the prior fiscal year;

16  
17           (C) Less the remaining unspent  
18 appropriations from that fund for previous biennia,  
19 including those unspent appropriations from the most recent  
20 legislative session that were effective immediately, as  
21 computed by the state auditor's office;

22

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

3  
4                   (E) Less restricted cash as determined by  
5 the state auditor's office;

6  
7                   (F) Plus the net accounts receivable due  
8 from the federal government or other entities as of June 30  
9 from the most recently completed fiscal year, as computed  
10 by the state auditor's office;

11  
12                   (G) Plus mineral severance taxes, if any,  
13 to be distributed to the fund that have been earned in the  
14 most recently completed fiscal year but have not yet been  
15 distributed, as determined by the department of revenue;

16  
17                   (H) Plus sales and use taxes, if any, to be  
18 distributed to the fund that have been earned in the most  
19 recently completed fiscal year but have not yet been  
20 distributed, as determined by the department of revenue;

21  
22                   (J) Plus federal mineral royalties, if any,  
23 to be distributed to the fund that have been earned in the

1 most recently completed fiscal year but have not yet been  
2 distributed, as determined by the state treasurer's office.

3

4 **Section 2.** This act is effective July 1, 2017.

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6

(END)