

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO. _____

Fiscal year for governmental entities.

Sponsored by: Select Committee on Local Government
Financing

A BILL

for

1 AN ACT relating to governmental entities; providing for a
2 single fiscal year period to be used by all governmental
3 entities; providing for transition; and providing for an
4 effective date.

5

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

7

8 **Section 1.** W.S. 16-4-125 is created to read:

9

10 **16-4-125. Fiscal year for governmental entities;**
11 **budget format for certain entities not subject to the**
12 **Uniform Municipal Fiscal Procedures Act.**

13

1 (a) The fiscal year for all governmental entities
2 within this state, no matter how formed, shall commence on
3 July 1 in each year, except as otherwise specifically
4 provided or authorized by law.

5
6 (b) Incorporated towns not subject to the Uniform
7 Municipal Fiscal Procedures Act, special purpose districts
8 having the authority under the general laws of Wyoming to
9 levy taxes or impose assessments and public entities
10 receiving funds from a municipality as defined by W.S. 16-
11 4-102(a)(xiv), shall prepare budgets in a format acceptable
12 to the director of the state department of audit.

13 ***** STAFF COMMENTS *****

14 This new section is created outside of the
15 Uniform Municipal Fiscal Procedures Act, which
16 controls budgeting for towns over 4,000,
17 counties, school districts and community college
18 districts. Still, under current law there are
19 some provisions within that act which regulate
20 other entities. One such provision is repealed
21 below and recreated as (b) above since it is
22 somewhat awkward to apply a provision under the
23 Uniform Act to entities generally not governed by
24 that Act. This new provision is created outside
25 of that Act since we are imposing requirements on
26 all governmental entities. The phrase "except as
27 otherwise specifically provided or authorized by
28 law" was added after the first draft to address
29 interstate compact provisions allowing those
30 commissions to establish their own fiscal year
31 (see e.g., 7-13-423, 14-6-102 and 26-15-201,
32 Adult offender supervision, juveniles and
33 insurance regulation compacts). Also there is a
34 provision within the bill (Wyoming State Bar)

1 **which specifically provides for an October 1**
2 **fiscal year. If other exceptions are made the**
3 **bill should be amended to specifically provide**
4 **for or authorize the deviation.**
5

6 **Section 2.** W.S. 9-4-101, 9-4-203(a)(v), 11-6-208, 15-
7 2-201(a), 27-14-202(f), 41-7-304 and 41-7-806 are amended
8 to read:

9
10 **9-4-101. Fiscal year; delivery of state property by**
11 **treasurer and auditor to successors.**

12
13 The fiscal year for all agencies, boards, commissions,
14 departments, instrumentalities or institutions of the state
15 government shall commence on July 1 in each year, except as
16 otherwise specifically provided or authorized by law. At
17 the end of their respective terms of office the treasurer
18 and auditor shall deliver to their successors all official
19 books, papers, records and balances of funds in their
20 possession. If either or both successors are not elected or
21 appointed and qualified, the existing incumbent of the
22 office shall retain the state property until the election
23 or appointment and qualification of his successor occurs.

24 ***** STAFF COMMENTS *****

25 **This current provision of law might seem to cover**
26 **all of state government (if department is read as**
27 **legislative, executive and judicial departments,**

1 as the constitution uses the term). But
 2 additional components have been listed to ensure
 3 there is no question of 100% coverage for state
 4 government entities, again subject to exceptions
 5 that might be specified or provided for.
 6

7 **9-4-203. Definitions.**

8
 9 (a) As used in this act:

10

11 (v) "Fiscal period" means the period from July 1
 12 through June 30 of each year established for the purpose of
 13 determining the financial position and the results of a
 14 governmental unit except as otherwise specifically
 15 provided or authorized by law by law;

16

***** STAFF COMMENTS *****

17 This provision appears in the funds consolidation
 18 act. It was not amended by striking the "except
 19 as otherwise provided by law" in recognition of
 20 the potential exceptions noted above and the
 21 ability of municipal government's to budget on a
 22 biennial basis. It is not intended to allow a
 23 different date within the calendar year to be
 24 used. If the committee makes no exceptions and
 25 believes the language raises uncertainty it can
 26 be amended to specifically recognize the biennial
 27 process instead of stating "except as otherwise
 28 specifically provided or authorized by law".
 29

30 **11-6-208. District boards; annual report.**

31

1 On or before ~~January~~October 1 of each year, the
2 president and secretary-treasurer of each district board
3 and each county treasurer shall make an annual report to
4 their board of county commissioners showing all receipts
5 and disbursement of district funds made by direction of the
6 board during the preceding ~~calendar~~fiscal year. A report
7 of the receipts, expenditures and financial transactions of
8 the district shall be made as provided by W.S. 9-1-507.
9 The director of the state department of audit may call upon
10 any district board or upon any county treasurer for further
11 information relating to any predator management district.

12

13 **11-37-102. Definitions.**

14

15 (a) As used in this act:

16

17 ~~(v) "Fiscal year" means the fiscal year~~
18 ~~beginning July 1 and ending June 30;~~

19

***** STAFF COMMENTS *****

20

This provision is from the beef council statutes.

21

It is not used in those statutes. Further it is

22

not necessary if the law places all entities on

23

this fiscal year period.

24

25 **11-38-101. Definitions.**

26

1 (a) As used in this act:

2

3 ~~(iv) "Fiscal year" means the twelve (12) month~~
4 ~~period beginning July 1 and ending June 30;~~

5

***** STAFF COMMENTS *****

6

Same for wheat marketing commission statutes. It
7 **is not used in those statutes.**

8

9

15-2-201. Fiscal year; appropriations; taxes;

10

certification; expenditures; contracts and expenses;

11

exception.

12

13

(a) The fiscal year of each town begins ~~May 1~~ July 1

14

in each year. ~~or at such other time fixed by ordinance.~~

15

Except as provided in W.S. 16-4-104(h), the governing body,

16

within the last quarter of each fiscal year, shall pass an

17

annual appropriation ordinance for the next fiscal year in

18

which it may appropriate an amount of money necessary to

19

defray all expenses and liabilities of the town. The

20

ordinance shall specify the objects and purposes for which

21

the appropriations are made and the amount appropriated for

22

each object or purpose. No further appropriation may be

23

made at any other time within the fiscal year, except as

24

provided in W.S. 16-4-112 through 16-4-114. The total

1 amount appropriated shall not exceed the probable amount of
2 revenue that will be collected during the fiscal year.

3

4 **15-5-201. Definitions.**

5

6 (a) As used in this article:

7

8 ~~(vii) "Fiscal year" means the fiscal year~~
9 ~~beginning July 1 and ending June 30;~~

10

***** STAFF COMMENTS *****

11
12
13
14
15

**Unnecessary if the law places all entities on
this fiscal year period. This provision is from
the firemen pension statutes and is used in W.S.
15-5-201.**

16

16-4-102. Definitions.

17

18 (a) As used in this act:

19

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

23

***** STAFF COMMENTS *****

24
25
26
27
28
29

**This provision is within the Uniform fiscal
procedures act which controls budgeting for towns
over 4,000, counties, school districts and
community college districts. There are also
provisions within this Act which impose
requirements on other entities such as special**

1 districts and small towns. Thus fiscal year is
2 defined here. The substantive requirement for a
3 July 1 fiscal year is found in 16-4-103 for large
4 towns, cities, counties, school district and
5 community college districts. It is imposed in
6 16-4-215 above for other political subdivisions.
7

8 16-4-104. Preparation of budgets; contents; review;
9 subsequent authorized projects.
10

11 ~~(g) Incorporated towns not subject to this act,~~
12 ~~special purpose districts having the authority under the~~
13 ~~general laws of Wyoming to levy taxes or impose assessments~~
14 ~~and public entities receiving funds from a municipality~~
15 ~~shall prepare budgets in a format acceptable to the~~
16 ~~director of the state department of audit.~~

17 *** STAFF COMMENTS ***

18 Repealed and amended and recreated as 16-4-
19 215(b).
20

21 21-3-112. Fiscal year.
22

23 The fiscal year for each school district in the state
24 shall begin July 1 and terminate the following year on June
25 30.

26 *** STAFF COMMENTS ***

27 Unnecessary as covered by the UMFPA, but might be
28 helpful to maintain in school statutes.
29

1 **21-18-309. First regular election of board; fiscal**
2 **year.**

3
4 The first regular election of a community college
5 board following creation of a community college district
6 shall not be held until the May election date authorized
7 under W.S. 22-21-103 of the first fiscal year in which a
8 special mill tax is levied and assessed against the taxable
9 property of the district for the uses and purposes of the
10 district. The fiscal year of each community college
11 district shall begin on July 1 of each year and shall end
12 on June 30 of the following year.

13 ***** STAFF COMMENTS *****
14 **Unnecessary as covered by the UMFPFA, but might be**
15 **helpful to maintain in community college**
16 **statutes.**
17

18 **23-1-502. Financial policy; budget; fiscal year;**
19 **debts.**

20
21 (a) Except as provided in subsection (d) of this
22 section, the commission shall govern its financial
23 policies, subject to the written approval of its budgets by
24 the governor. The commission shall fix the budgets for the
25 operation and maintenance of the department and its

1 divisions for each fiscal year at its first stated meeting
2 of each fiscal year, and shall submit its budget estimates
3 for the following fiscal year as provided by W.S. 9-2-1012.

4
5 ~~(b) The fiscal year of the commission and department~~
6 ~~shall commence on July 1 and end on June 30 of the~~
7 ~~following year.~~

8 ***** STAFF COMMENTS *****

9 **From Game and Fish commission statute.**
10 **Unnecessary as covered by W.S. 9-4-101.**

11
12 **27-14-202. Premium payments; payroll reports;**
13 **department authority to establish joint reporting; remedies**
14 **for incorrect earnings categorizations by employers.**

15
16 (f) Notwithstanding subsections (a) and (b) of this
17 section and commencing January 1, 1994, governmental entity
18 employers shall make payments for rates established by the
19 division under W.S. 27-14-201 for any calendar year
20 commencing on July 1 of that calendar year and ending June
21 30 of the immediately succeeding calendar year. For
22 purposes of this subsection "governmental entity employer"
23 includes state, county, municipal, school district,
24 community college, university and special district

1 employers ~~which budget upon a fiscal year basis beginning~~
2 ~~on July 1.~~

3 ***** STAFF COMMENTS *****

4 **This would be required for all such governmental**
5 **entities.**
6

7 **33-5-116. Payment of annual license fee; fiscal year**
8 **of state bar.**

9
10 (a) All members of the state bar shall by the second
11 week of October pay to the treasurer of the state bar, as a
12 license fee for the ensuing year, an amount to be
13 established by the board of commissioners of the Wyoming
14 state bar pursuant to W.S. 33-1-201. Honorary and retired
15 members may be exempted completely from the payment of any
16 fees or allowed to pay less than the regular license fee in
17 the discretion of the board of commissioners. Fees shall
18 constitute a fund to be held and disbursed by the treasurer
19 upon order of the board.

20
21 (b) The fiscal year of the state bar shall be from
22 October 1 through September 30.

23 ***** STAFF COMMENTS *****

24 **The state bar is a governmental entity, but**
25 **different from most state agencies. It is**
26 **established by Supreme Court rule pursuant to**
27 **statute to act as an administrative agency of the**

1 **Supreme Court and is also governed by statute.**
2 **Both Court rules and statute establish a fiscal**
3 **year of October 1 for the Bar.**
4

5 **41-7-304. Financial records and reports; compensation**
6 **and expenses; suit on bonds.**
7

8 The commissioners shall keep an accurate record of all
9 monies collected on account of the work under their charge
10 and of all payments made by them, and shall take vouchers
11 for payments and shall keep full, accurate and true minutes
12 of all their proceedings. On or before the tenth day ~~of~~
13 ~~January each year in a district which uses a calendar year~~
14 ~~for elections under W.S. 41-7-316, and on or before the~~
15 ~~tenth day~~ of July each year ~~in a district which uses a~~
16 ~~fiscal year for elections under W.S. 41-7-316,~~ the
17 commissioners shall file in the office of the clerk of the
18 court having jurisdiction in the matter, an itemized
19 statement of all their receipts and disbursements, for the
20 preceding fiscal year, and leave the report in the office
21 for examination by parties interested at all times, and
22 include a copy thereof in the regular call for the annual
23 meeting hereinafter provided. They shall receive for their
24 services compensation as the court or presiding judge
25 thereof may determine. They shall also be reimbursed for

1 their actual reasonable expenses. Suit may also be brought
2 upon their bonds, and the amount recovered shall be applied
3 to the construction of the work or to the party injured, as
4 justice may require.

5

6 **41-7-316. Election; when held; term of office;**
7 **exception.**

8

9 (a) At any annual meeting of the irrigation district,
10 the district may elect to adopt either a calendar year
11 basis for their district elections or a fiscal year basis
12 for their district elections. If the district elects a
13 calendar year basis, on or after the first day of February
14 and before the last day in March next preceding the
15 expiration of the terms of office of any irrigation
16 district commissioner appointed in any irrigation district,
17 organized under the provisions of this chapter, and on or
18 after the first day of February and before the last day in
19 March of each year thereafter, an election shall be held to
20 elect a commissioner or commissioners for the district, in
21 the manner prescribed by this section.

22

1 (b) If the district elects a fiscal year basis for
2 their district elections similar to that of the county in
3 which they are located, then on or after the first day of
4 August and before the last day of September next preceding
5 the expiration of the terms of office of any irrigation
6 district commissioner appointed or elected in any
7 irrigation district organized under the provisions of this
8 chapter, and on or after the first day of August and before
9 the last day in September of each year thereafter, an
10 election shall be held to elect a commissioner or
11 commissioners for the district, in the manner prescribed in
12 this section.

13 ***** STAFF COMMENTS *****
14 **Current law aligns the elections with the chosen**
15 **fiscal year (see W.S. 41-7-304). With the change**
16 **to a single fiscal year, there is a policy**
17 **question of whether the district elections should**
18 **continue to follow their fiscal years.**
19

20 **41-7-806. Board of directors; qualifications;**
21 **officers; treasurer's bond; adoption of rules and**
22 **regulations; audit department report; compensation.**

23

24 The corporate powers of the district shall be vested
25 in and exercised by the board of directors of the
26 district. No person shall be qualified to hold office as a

1 member of the board of directors of any district unless he
2 or she shall be a freeholder or entryman of the district.
3 The board of directors shall elect the officers of the
4 district who shall be a president, a vice-president, a
5 secretary and a treasurer, and the board shall appoint such
6 executive committee and other officers, agents, servants
7 and employees as shall be deemed necessary in transacting
8 the business of the district. The president, vice-president
9 and treasurer shall be elected from the membership of the
10 board of directors. The treasurer shall furnish and
11 maintain a corporate surety bond in an amount sufficient to
12 cover all moneys coming into his possession or control,
13 which bond shall be satisfactory in form and with sureties
14 approved by the board. The bond, as approved, shall be
15 filed with the secretary of state. The board of directors
16 may adopt rules and regulations or bylaws, not inconsistent
17 with the provisions of this act, for the conduct of the
18 business and affairs of the district. The board of
19 directors shall cause to be kept accurate minutes of their
20 meetings and accurate records and books of account,
21 conforming to methods of bookkeeping approved by the
22 director of the department of audit, clearly setting out
23 and reflecting the entire operation, management, and

1 business of the district. The books and records shall be
2 kept at the principal place of business of the district
3 and at reasonable business hours always open to public
4 inspection. The fiscal year ~~of the district shall coincide~~
5 ~~with the calendar year~~ shall commence July 1. The board of
6 directors, at the close of each year's business, shall file
7 a report of the books, records and financial affairs of
8 the district with the department of audit as required by
9 W.S. 9-1-507. A copy of the report shall be placed and
10 kept on file at the principal place of business of the
11 district and shall be filed with the secretary of state.
12 Members of the board of directors shall be paid their
13 actual expenses while engaged in performing the duties of
14 their office or otherwise engaged upon the business of the
15 district, and in addition thereto they each shall receive
16 as compensation for services a sum of not exceeding six
17 dollars (\$6.00) per day for a total working period not more
18 than ten (10) days in each month.

19

20 **Section 3.** W.S. 11-37-102(a)(v), 11-38-101(a)(iv),
21 15-5-201(a)(vii), 16-4-104(g), 23-1-502(b) and 1991 Wyoming
22 Session Laws, chapter 241, section 1(a)(i) are repealed.

23

***** STAFF COMMENTS *****

1 **The session law provision is from the DOT**
2 **reorganization act and authorizes the department**
3 **and any of its divisions to operate on the**
4 **federal fiscal year (October 1 to September 30).**
5 **The remaining provisions are shown as stricken in**
6 **the bill for this draft.**
7

8 **Section 4.** It is the intent of this act to impose a
9 fiscal year of July 1 through June 30 on all governmental
10 entities in this state, including all agencies, boards,
11 commissions, institutions, instrumentalities, political
12 subdivisions and special districts, no matter how formed,
13 unless specifically exempted by law. The intent of this
14 act is to repeal any noncodified provision which conflicts
15 with the provisions of this act, including but not limited
16 to earlier adopted government reorganization acts. Any
17 entity required to change its current fiscal year of
18 operation may elect to extend its current fiscal year or
19 shorten its current fiscal year and commence its next
20 fiscal year on July 1, 2009 or July 1, 2010, as it finds
21 most convenient and efficient for its circumstances.

22 ***** STAFF COMMENTS *****
23 **There needs to be some transition language. This**
24 **was inserted to be as permissive as possible, not**
25 **knowing how each entity's contractual or other**
26 **budget obligations will be affected.**
27

28 **Section 5.** This act is effective July 1, 2009.

29 (END)