SENATE FILE NO. SF1003


Sponsored by: Management Council

A BILL

for

AN ACT relating to emergency budgeting for the expenses of government; temporarily amending the computation of school district operating balances and cash reserves; providing for carryover and reappropriation of certain funds as specified; authorizing the transfer of appropriations; and providing for an effective date.

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

Section 1. W.S. 21-13-313(e) is amended to read:

21-13-313. Distribution of funds from foundation account; property tax and cash reserve adjustment; regulations.
(e) **Except as provided under this subsection**, not later than January 31 of each fiscal year, the department shall compute the amount by which each district's operating balance and cash reserves at the end of the preceding fiscal year exceed fifteen percent (15%) of the total foundation program amount computed under W.S. 21-13-309 for the preceding fiscal year. **For fiscal year 2020-2021, the department shall compute the amount by which each district's operating balance and cash reserves at the end of the preceding fiscal year exceed twenty-five percent (25%) of the total foundation program amount computed under W.S. 21-13-309 for the preceding fiscal year.** In making this calculation, the entire operating balance and cash reserves for each district for the fiscal year ending June 30, 1997, as computed by the department, shall be separately accounted for and excluded, until it has been completely expended by the district. Revenues from settlements of protested amounts attributable to levies assessed under W.S. 21-13-102(a)(i)(A) and (ii)(A) and 21-13-201, regardless of the assessment year, shall be accounted for and excluded from the calculation under this subsection for a period of not more than one (1) year following that fiscal year in which the revenue was received by a district, as verified in writing by the district and
certified by the county treasurer. Except as otherwise provided in 1997 Special Session Laws, chapter 3, section 306(e), as amended, and except as excluded under this subsection, that excess shall be deemed to be a state revenue under W.S. 21-13-310(a) for the purpose of determining distributions under W.S. 21-13-311 and amounts to be rebated under W.S. 21-13-102. The department shall promulgate rules, including reporting requirements and procedures for districts, to implement this subsection. As used in this section, "operating balance and cash reserves" means those financial resources of the district which are not encumbered by the district board of trustees for expenditure to meet an existing legal obligation or otherwise restricted by law or regulation for expenditure on specific educational programs. For purposes of this subsection, any balance within a district's separate account established under W.S. 21-15-109(e) for major building and facility repair and replacement shall be deemed restricted by law for expenditure as provided by W.S. 21-15-109(e) and shall not be considered an operating balance and cash reserve under this section.
Section 2. 2020 Wyoming Session Laws, Chapter 80, Section 305(a) by creating a new paragraph (iv), (b) and (c) is amended to read:

Section 305.

(a) Notwithstanding W.S. 9-2-1005(a) and (c), the governor is authorized to transfer:

(iv) In addition to the authority granted under paragraphs (i) through (iii) of this subsection and 2018 Wyoming Session Laws, Chapter 134, Section 305(a), for the period beginning with the effective date of this paragraph and ending December 30, 2020:

(A) Between programs within any executive branch agency, excluding the University of Wyoming, fifty percent (50%) of the total appropriation for the agency when determined by the governor as beneficial or necessary for the state to respond to the public health emergency and the
impacts caused by COVID-19, including to conserve
or reallocate prior appropriations;

(B) Between executive branch agencies,
excluding the University of Wyoming, twenty-five
percent (25%) of the total appropriation for the
agency from which the funds are transferred when
determined by the governor as beneficial or
necessary for the state to respond to the public
health emergency and the impacts caused by
COVID-19, including to conserve or reallocate prior
appropriations. Transfers authorized under this
subparagraph may include additions to active
capital construction projects receiving prior
appropriations from the general fund or strategic
investments and projects account;

(C) This paragraph is effective
immediately.

(b) All transfers authorized under this
section shall be approved by the governor and
reported to the joint appropriations committee
through the B-11 process as authorized by W.S. 9-2-1005(b)(ii) and reported pursuant to W.S. 9-2-1013(b). The transfers authorized by paragraph (a)(iv) of this section shall be separately tracked and reported for purposes of determining total amounts transferred under that authority.

(c) Except as provided in paragraph (a)(iv) of this section, the authority granted under this section is effective for the period beginning July 1, 2020 and ending June 30, 2022.

Section 3.

(a) After all transfers and reappropriations authorized under 2020 Wyoming Session Laws, Chapter 80, Sections 303 and 312 are complete and notwithstanding W.S. 9-2-1008, 9-2-1012(e) and 9-4-207, twenty-five percent (25%) of the unexpended, unobligated monies appropriated from the general fund to any governmental unit or branch of government receiving an appropriation under 2018 Wyoming Session Laws, Chapter 134, as amended by 2019 Wyoming Session Laws, Chapter 80, shall not revert on June 30, 2020 and are hereby
reappropriated to the governmental unit or branch of
government receiving the appropriation for purposes of
funding a budget shortfall or structural budget deficit
during the period beginning July 1, 2020 and ending June 30,
2022. Not later than October 15, 2020, the state auditor
shall report to the legislature the amount of general funds
that did not revert under this subsection, by governmental
unit or branch of government.

(b) Any unexpended, unobligated funds remaining from
the appropriations for capital construction projects under
2018 Wyoming Session Laws, Chapter 136, Section 4(a)(i), as
amended by 2019 Wyoming Session Laws, Chapter 205, Section 2
that would otherwise revert to the accounts from which they
were appropriated during the period beginning with the
effective date of this act and ending December 30, 2020, are
hereby reappropriated for active capital construction
projects receiving prior appropriations from the general fund
or strategic investments and projects account as approved by
the state building commission.
Section 4. 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.

(END)