

SENATE FILE NO. SF1003

Emergency budgeting-COVID-19-2.

Sponsored by: Management Council

A BILL

for

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

7

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

9

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

11

12 **21-13-313. Distribution of funds from foundation**
13 **account; property tax and cash reserve adjustment;**
14 **regulations.**

15

1 (e) Except as provided under this subsection, not later
2 than January 31 of each fiscal year, the department shall
3 compute the amount by which each district's operating balance
4 and cash reserves at the end of the preceding fiscal year
5 exceed fifteen percent (15%) of the total foundation program
6 amount computed under W.S. 21-13-309 for the preceding fiscal
7 year. For fiscal year 2020-2021, the department shall compute
8 the amount by which each district's operating balance and
9 cash reserves at the end of the preceding fiscal year exceed
10 twenty-five percent (25%) of the total foundation program
11 amount computed under W.S. 21-13-309 for the preceding fiscal
12 year. In making this calculation, the entire operating
13 balance and cash reserves for each district for the fiscal
14 year ending June 30, 1997, as computed by the department,
15 shall be separately accounted for and excluded, until it has
16 been completely expended by the district. Revenues from
17 settlements of protested amounts attributable to levies
18 assessed under W.S. 21-13-102(a)(i)(A) and (ii)(A) and
19 21-13-201, regardless of the assessment year, shall be
20 accounted for and excluded from the calculation under this
21 subsection for a period of not more than one (1) year
22 following that fiscal year in which the revenue was received
23 by a district, as verified in writing by the district and

1 certified by the county treasurer. Except as otherwise
2 provided in 1997 Special Session Laws, chapter 3, section
3 306(e), as amended, and except as excluded under this
4 subsection, that excess shall be deemed to be a state revenue
5 under W.S. 21-13-310(a) for the purpose of determining
6 distributions under W.S. 21-13-311 and amounts to be rebated
7 under W.S. 21-13-102. The department shall promulgate rules,
8 including reporting requirements and procedures for
9 districts, to implement this subsection. As used in this
10 section, "operating balance and cash reserves" means those
11 financial resources of the district which are not encumbered
12 by the district board of trustees for expenditure to meet an
13 existing legal obligation or otherwise restricted by law or
14 regulation for expenditure on specific educational
15 programs. For purposes of this subsection, any balance
16 within a district's separate account established under W.S.
17 21-15-109(e) for major building and facility repair and
18 replacement shall be deemed restricted by law for expenditure
19 as provided by W.S. 21-15-109(e) and shall not be considered
20 an operating balance and cash reserve under this section.

21

1 **Section 2.** 2020 Wyoming Session Laws, Chapter 80,
2 Section 305(a) by creating a new paragraph (iv), (b) and (c)
3 is amended to read:

4
5 **Section 305.**

6
7 (a) Notwithstanding W.S. 9-2-1005(a) and
8 (c), the governor is authorized to transfer:

9
10 (iv) In addition to the authority granted
11 under paragraphs (i) through (iii) of this
12 subsection and 2018 Wyoming Session Laws, Chapter
13 134, Section 305(a), for the period beginning with
14 the effective date of this paragraph and ending
15 December 30, 2020:

16
17 (A) Between programs within any
18 executive branch agency, excluding the University
19 of Wyoming, fifty percent (50%) of the total
20 appropriation for the agency when determined by the
21 governor as beneficial or necessary for the state
22 to respond to the public health emergency and the

1 impacts caused by COVID-19, including to conserve
2 or reallocate prior appropriations;

3
4 (B) Between executive branch agencies,
5 excluding the University of Wyoming, twenty-five
6 percent (25%) of the total appropriation for the
7 agency from which the funds are transferred when
8 determined by the governor as beneficial or
9 necessary for the state to respond to the public
10 health emergency and the impacts caused by
11 COVID-19, including to conserve or reallocate prior
12 appropriations. Transfers authorized under this
13 subparagraph may include additions to active
14 capital construction projects receiving prior
15 appropriations from the general fund or strategic
16 investments and projects account;

17
18 (C) This paragraph is effective
19 immediately.

20
21 (b) All transfers authorized under this
22 section shall be approved by the governor and
23 reported to the joint appropriations committee

1 through the B-11 process as authorized by W.S.
2 9-2-1005(b)(ii) and reported pursuant to W.S.
3 9-2-1013(b). The transfers authorized by paragraph
4 (a)(iv) of this section shall be separately tracked
5 and reported for purposes of determining total
6 amounts transferred under that authority.

7
8 (c) Except as provided in paragraph (a)(iv)
9 of this section, the authority granted under this
10 section is effective for the period beginning July
11 1, 2020 and ending June 30, 2022.

12

13 **Section 3.**

14

15 (a) After all transfers and reappropriations authorized
16 under 2020 Wyoming Session Laws, Chapter 80, Sections 303 and
17 312 are complete and notwithstanding W.S. 9-2-1008,
18 9-2-1012(e) and 9-4-207, twenty-five percent (25%) of the
19 unexpended, unobligated monies appropriated from the general
20 fund to any governmental unit or branch of government
21 receiving an appropriation under 2018 Wyoming Session Laws,
22 Chapter 134, as amended by 2019 Wyoming Session Laws, Chapter
23 80, shall not revert on June 30, 2020 and are hereby

1 reappropriated to the governmental unit or branch of
2 government receiving the appropriation for purposes of
3 funding a budget shortfall or structural budget deficit
4 during the period beginning July 1, 2020 and ending June 30,
5 2022. Not later than October 15, 2020, the state auditor
6 shall report to the legislature the amount of general funds
7 that did not revert under this subsection, by governmental
8 unit or branch of government.

9

10 (b) Any unexpended, unobligated funds remaining from
11 the appropriations for capital construction projects under
12 2018 Wyoming Session Laws, Chapter 136, Section 4(a)(i), as
13 amended by 2019 Wyoming Session Laws, Chapter 205, Section 2
14 that would otherwise revert to the accounts from which they
15 were appropriated during the period beginning with the
16 effective date of this act and ending December 30, 2020, are
17 hereby reappropriated for active capital construction
18 projects receiving prior appropriations from the general fund
19 or strategic investments and projects account as approved by
20 the state building commission.

21

1 **Section 4.** This act is effective immediately upon
2 completion of all acts necessary for a bill to become law as
3 provided by Article 4, Section 8 of the Wyoming Constitution.

4

5

(END)