

HOUSE BILL NO. HB0167

Local government reporting.

Sponsored by: Representative(s) Bratten, Andrew, Angelos, Hoeft, Locke, Webb and Webber and Senator(s) Biteman, Boner, Hutchings and Ide

A BILL

for

1 AN ACT relating to the administration of government;
2 requiring certain reports and adopted budgets of
3 municipalities, counties, school districts and special
4 districts to be posted to websites as specified; requiring
5 adopted budgets to include a report on revenues and
6 expenditures from the preceding fiscal year; specifying
7 applicability; and providing for an effective date.

8

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

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11 **Section 1.** W.S. 9-1-507(a)(viii) and (j)(iv),
12 16-4-111(d), 18-3-402(d) and 18-3-504(d) are amended to
13 read:

14

1 **9-1-507. Examination of books of state institutions,**
2 **agencies and certain districts and entities; independent**
3 **audit authorized; guidelines.**

4

5 (a) The director of the state department of audit
6 shall:

7

8 (viii) ~~Beginning 2018,~~ Require each special
9 district and other entities specified in W.S. 16-12-202(a)
10 in this state, no matter how formed, except districts
11 created by and subject to administration by the courts, to
12 report to the department and to the county clerk of the
13 county where the special district or other specified entity
14 is located its proposed budget and adopted budget for the
15 next fiscal year. The special district or other specified
16 entity shall post the proposed budget and adopted budget
17 conspicuously on its website, if the special district or
18 other specified entity has a website, and shall file the
19 proposed budget and adopted budget with the county clerk.

20 If a special district or other specified entity operates in
21 multiple counties, the special district or other specified
22 entity ~~may~~ shall post the proposed budget conspicuously on
23 its website ~~or~~ and file the proposed budget with each

1 county clerk of the counties in which the special district
2 or other specified entity operates. The report or posting
3 of proposed budgets shall be made not later than June 1 of
4 each year. Adopted budgets shall be provided and posted not
5 later than thirty (30) days after the budget is adopted.

6 The format of the reports required by this paragraph shall
7 be established by the department of audit by rule; ~~no later~~
8 ~~than December 31, 2017;~~

9

10 (j) The director of the department of audit shall
11 certify:

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13 (iv) To the board of county commissioners and to
14 the special district or entity described in W.S.
15 16-4-125(c) that receives funding from a municipality as
16 defined by W.S. 16-4-102(a)(xiv) or other entities
17 specified in W.S. 16-12-202(a) by October 5 of each year
18 any special district or other entity in the county, no
19 matter how formed, that failed to comply with paragraph
20 (a)(vii) or (a)(viii) of this section. If, by November 30
21 of that same year, the district or other entity has failed
22 to comply with paragraph (a)(vii) or (a)(viii) of this
23 section, the director of the department of audit shall file

1 notice with the county commissioners, the county treasurer
2 and the county clerk. The county commissioners shall place
3 a public notice in a newspaper of general circulation in
4 the county indicating the special district or other entity
5 is in danger of being dissolved due to failure to comply
6 with the legal reporting requirements. The county
7 commissioners shall assess the special district or other
8 entity the cost of the public notice. Notwithstanding any
9 other provision of law, the county treasurer shall withhold
10 any further disbursements of money to the district or other
11 entity until the department certifies to the county
12 treasurer that the district or other entity has complied
13 with all reporting requirements unless good cause for
14 noncompliance is shown to the director of the department of
15 audit as described in W.S. 9-1-510(b). If the special
16 district or other entity fails to file the required report
17 on or before December 30 of that same year, the county
18 commissioners shall seek to dissolve the special district
19 or other entity in accordance with the process described by
20 W.S. 22-29-401 et seq. This paragraph shall apply in
21 addition to any other provision for dissolution in the
22 principal act for a special district or other entity. The
23 county treasurer shall certify monthly to the department of

1 audit, the legislature and the noncompliant district or
2 entity the amount of disbursements withheld until the
3 noncompliant district or entity has come into compliance.

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5 **16-4-111. Adoption of budget.**

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7 (d) As provided by W.S. 39-13-104(k), a copy of the
8 adopted budget, certified by the budget officer, shall be
9 furnished to the county commissioners for the necessary
10 property tax levies. The adopted budget shall include a
11 report of the revenues and expenditures of the municipality
12 for the preceding fiscal year. Certified copies of the
13 adopted budget shall be on file in the office of the budget
14 officer for public inspection and a copy of the adopted
15 budget and report shall be posted conspicuously on the
16 website of the municipality. Copies of school district
17 budgets shall be furnished to the state department of
18 education and copies of community college budgets shall be
19 furnished to the community college commission. This section
20 also applies to entities described in W.S. 16-4-125(c)
21 excluding incorporated cities and towns under four thousand
22 (4,000) inhabitants.

23

1 **18-3-402. Duties generally.**

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3 (d) Each county clerk shall, after receiving a
4 proposed budget or adopted budget for a special district or
5 other specified entity under W.S. 9-1-507(a)(viii), ensure
6 that the proposed budget or adopted budget is forwarded to
7 the board of county commissioners and county assessor.

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9 **18-3-504. Powers and duties generally.**

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11 (d) Each board of county commissioners shall, after
12 receiving a proposed budget for a special district or other
13 specified entity under W.S. 18-3-402(d), ensure that the
14 proposed budget is posted on the appropriate area of the
15 website of the county. The posting of the budget shall
16 include the date, time and location of a special district
17 budget session during which final action will be taken on
18 the proposed budget. If a proposed budget is not provided
19 to the county clerk as required by W.S. 9-1-507(a), the
20 board of county commissioners ~~may~~shall not approve funding
21 of the special district mill levy. Upon approval of the
22 mill levy for each special district, the final approved
23 budget shall be posted on the appropriate area of the

1 website of the county along with the final approved county
2 budget as provided in W.S. 16-4-111(d).

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4 **Section 2.** Each local governmental entity that is
5 subject to W.S. 9-1-507, 16-4-111, 18-3-402 or 18-3-504 as
6 amended by section 1 of this act shall, to the extent
7 required by those sections, post the adopted budgets to the
8 website of the entity for not less than the five (5) most
9 recent fiscal years.

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11 **Section 3.** This act is effective July 1, 2025.

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(END)