

WYOMING BOARD MEMBER RESOURCES

Compiled by
UW Cooperative Extension Community Development Education Team
May, 2009

FINANCIAL REQUIREMENTS OF WYOMING COUNTY BOARDS

Compiled by
Bill Taylor
UW Cooperative Extension Service
Northeast Area Community Development Educator

Wyoming law pertaining to fiscal responsibilities of county boards, as suggested by the Wyoming State Auditor's Office – 2/17/09

WYOMING CONSTITUTION

97-16-006. ♦ Loan of credit; donations prohibited; works of internal improvement.

Neither the state nor any county, city, township, town, school district, or any other political subdivision, shall loan or give its credit or make donations to or in aid of any individual, association or corporation, except for necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, except that funds of public employee retirement systems and the permanent funds of the state of Wyoming may be invested in such stock under conditions the legislature prescribes. The state shall not engage in any work of internal improvement unless authorized by a two-thirds (2/3) vote of the people.

97-16-007. ♦ Payments of public money.

No money shall be paid out of the state treasury except upon appropriation by law and on warrant drawn by the proper officer, and no bills, claims, accounts or demands against the state, or any county or political subdivision, shall be audited, allowed or paid until a full itemized statement in writing, certified to under penalty of perjury, shall be filed with the officer or officers whose duty it may be to audit the same.

WYOMING STATUTES

6-5-101. Definitions.

(a) As used in this article:

(i) "Government" includes any branch, subdivision or agency of the state of Wyoming or any city, town, county, school district or special district within it;

(ii) "Governmental function" includes any activity which a public servant is legally authorized to undertake on behalf of a government;

(iii) "Harm" means loss, disadvantage or injury;

(iv) "Pecuniary benefit" is benefit in the form of property, but does not include:

(A) Property with a value of less than twenty dollars (\$20.00);

(B) Food or drink or entertainment authorized as a proper deductible expense for income tax purposes under the United States Internal Revenue Code up to an amount of one hundred dollars (\$100.00) per year; or

(C) Contributions to a political campaign of a public servant as provided in W.S. 22-25-102.

(v) "Public officer" means a person who holds an office which is created or granted authority by the constitution or the legislature and who exercises a portion of the sovereign power of the state;

(vi) "Public servant" means any officer or employee of government, including legislators and judges, and any person participating, as juror, witness, advisor, consultant or otherwise, in performing a governmental function.

6-5-102. Bribery; penalties.

(a) A person commits bribery, if:

(i) He offers, confers or agrees to confer any pecuniary benefit, testimonial, privilege or personal advantage upon a public servant as consideration for the public servant's vote, exercise of discretion or other action in his official capacity; or

(ii) While a public servant, he solicits, accepts or agrees to accept any pecuniary benefit, testimonial, privilege or personal advantage upon an agreement or understanding that his vote, exercise of discretion or other action as a public servant will thereby be influenced.

(b) Bribery is a felony punishable by imprisonment for not more than ten (10) years, a fine of not more than five thousand dollars (\$5,000.00), or both.

6-5-103. Compensation for past official behavior; penalties.

(a) A person commits an offense if he solicits, accepts or agrees to accept any pecuniary benefit as compensation for having, as a public servant, given a decision or vote favorable to another, or for having otherwise exercised a discretion in his favor, or for having violated his statutory duties. For purposes of this section, "compensation" does not include mere acceptance of an offer of employment.

(b) Compensation for past official behavior is a felony punishable by imprisonment for not more than ten (10) years, a fine of not more than five thousand dollars (\$5,000.00), or both.

6-5-104. Soliciting unlawful compensation; penalties.

(a) A public servant commits soliciting unlawful compensation if he solicits, accepts or agrees to accept a pecuniary benefit for the performance of an official action knowing that he was required to perform that action without compensation or at a level of compensation lower than that requested.

(b) Soliciting unlawful compensation is a felony punishable by imprisonment for not more than ten (10) years, a fine of not more than five thousand dollars (\$5,000.00), or both.

6-5-105. Designation of supplier; penalties; affirmative defense.

(a) No public servant shall require or direct a bidder or contractor to deal with a particular person in procuring any goods or service required in submitting a bid to or fulfilling a contract with any government.

(b) A provision in an invitation to bid or a contract document which violates this section is against public policy and voidable.

(c) It is an affirmative defense that the defendant was a public servant acting within the scope of his authority exercising the right to reject any material, subcontractor, service, bond or contract tendered by a bidder or contractor because it did not meet bona fide specifications or requirements relating to quality, availability, experience or financial responsibility.

(d) Designating a supplier is a misdemeanor punishable by imprisonment for not more than six (6) months, a fine of not more than seven hundred fifty dollars (\$750.00), or both.

6-5-106. Conflict of interest; penalties; disclosure of interest and withdrawal from participation.

(a) Except as provided by subsection (b) of this section, a public servant commits an offense if he requests or receives any pecuniary benefit, other than lawful compensation, on any contract, or for the letting of any contract, or making any appointment where the government employing or subject to the discretion or decisions of the public servant is concerned.

(b) If any public servant discloses the nature and extent of his pecuniary interest to all parties concerned therewith and does not participate during the considerations and vote thereon and does not attempt to influence any of the parties and does not act for the governing body with respect to the contracts or appointments, then the acts are not unlawful under subsection (a) of this section. Subsection (a) of this section does not apply to the operation, administration, inspection or performance of banking and deposit contracts or relationships after the selection of a depository.

(c) Violation of subsection (a) of this section is a misdemeanor punishable by a fine of not more than five thousand dollars (\$5,000.00).

6-5-107. Official misconduct; penalties.

(a) A public servant or public officer commits a misdemeanor punishable by a fine of not more than five thousand dollars (\$5,000.00), if, with intent to obtain a pecuniary benefit or maliciously to cause harm to another, he knowingly:

- (i) Commits an unauthorized act relating to his official duties;
- (ii) Refrains from performing a duty imposed upon him by law; or
- (iii) Violates any statute relating to his official duties.

(b) A public officer commits a misdemeanor punishable by a fine of not more than seven hundred fifty dollars (\$750.00) if he intentionally fails to perform a duty in the manner and within the time prescribed by law.

6-5-108. Issuing false certificate; penalties.

(a) A public servant commits a felony punishable by imprisonment for not more than ten (10) years, a fine of not more than ten thousand dollars (\$10,000.00), or both, if he makes and issues an official certificate or other official written instrument which he is authorized to make and issue containing a statement which he knows to be false with intent to obtain a benefit or maliciously to cause harm to another.

(b) A public servant commits a misdemeanor punishable by imprisonment for not more than one (1) year, a fine of not more than one thousand dollars (\$1,000.00), or both, if he makes and issues an official certificate or other official written instrument which he is authorized to make and issue containing a statement which he knows to be false.

6-5-109. Repealed by Laws 1984, ch. 44, § 3.

6-5-110. Wrongful appropriation of public property; penalties.

(a) A public servant who lawfully or unlawfully comes into possession of any property of any government and who, with intent temporarily to deprive the owner of its use and benefit, converts any of the public property to his own use or any use other than the public use authorized by law is guilty of wrongful appropriation of public property.

(b) Wrongful appropriation is a misdemeanor punishable by imprisonment for not more than one (1) year, a fine of not more than one thousand dollars (\$1,000.00), or both.

6-5-111. Failure or refusal to account for, deliver or pay over property; penalties.

A public servant who fails or refuses to account for, deliver and pay over property received by virtue of the office, when legally required by the proper person or authority is guilty of a felony punishable by imprisonment for not more than five (5) years, a fine of not more than five thousand dollars (\$5,000.00), or both.

6-5-112. Mistreating persons in institutions or mental hospital; penalties; no bar to other criminal action.

(a) A person commits a felony punishable by imprisonment for not more than three (3) years, a fine of not more than three thousand dollars (\$3,000.00), or both, if he:

(i) Is an employee of, or is responsible for the care of a person in, a reformatory, penal or charitable institution or a mental hospital and treats him with unnecessary severity, harshness or cruelty; or

(ii) Is an officer required by law to perform an act with regard to persons in a reformatory, penal or charitable institution or a mental hospital and he intentionally refuses or neglects to perform the act.

(b) This section does not bar prosecution, under any other criminal statute, of a person responsible for the care of a person in a reformatory, penal or charitable institution or a mental hospital, even if he also violates this section.

6-5-113. Removal from office after judgment of conviction.

A judgment of conviction rendered under W.S. 6-5-102 through 6-5-112 and 6-5-117 against any public servant, except state elected officials, supreme court justices, district court judges and circuit court judges, shall result in removal from office or discharge from employment.

6-5-114. Notaries public; issuance of certificate without proper acknowledgment; penalties.

A notary public commits a misdemeanor punishable by imprisonment for not more than six (6) months, a fine of not more than seven hundred fifty dollars (\$750.00), or both, if he signs and affixes his seal to a certificate of acknowledgment when the party executing the instrument has not first acknowledged the execution of the instrument before the notary public, if by law the instrument is required to be recorded or filed and cannot be filed without a certificate of acknowledgment signed and sealed by a notary public.

6-5-115. Neglect or refusal of ministerial officer to perform duty in criminal case; unnecessary delay in serving warrant; penalties.

(a) A person commits a misdemeanor punishable by imprisonment for not more than six (6) months, a fine of not more than five hundred dollars (\$500.00), or both, if he is:

(i) A clerk, sheriff, coroner or other ministerial officer who refuses or neglects to perform any duty he is required by law to perform in any criminal case or proceeding; or

(ii) An officer who unnecessarily delays serving a warrant legally issued in any criminal case when it is his duty to execute and in his power to serve the warrant.

6-5-116. Public officer acting before qualifying; penalty.

An elected or appointed public officer or his deputy commits a misdemeanor punishable by a fine of not more than one thousand dollars (\$1,000.00) if he performs any duty of his office without taking and subscribing the oath prescribed by law or before giving and filing the bond required by law.

6-5-117. Public officer demanding kickback from deputy; penalties.

A public officer who requires a deputy appointed by him to divide or pay back to the officer a part of the legal fees of the deputy is guilty of a felony punishable by imprisonment for not more than three (3) years, a fine of not more than five thousand dollars (\$5,000.00), or both.

6-5-118. Conflict of interest; public investments; disclosure required; penalty; definitions.

(a) No public officer or public servant who invests public funds for a unit of government, or who has authority to decide how public funds are invested, shall transact any personal

business with, receive any pecuniary benefit from or have any financial interest in any entity, other than a governmental entity, unless he has disclosed the benefit or interest in writing to the body of which he is a member or entity for which he is working. Disclosures shall be made annually in a public meeting and shall be made part of the record of proceedings. The public officer or public servant shall make the written disclosure prior to investing any public funds in any entity, other than a governmental entity, which:

(i) Provides any services related to investment of funds by that same unit of government; or

(ii) Has a financial interest in any security or other investment made by that unit of government.

(b) A violation of subsection (a) of this section is a misdemeanor punishable by imprisonment for not more than six (6) months, a fine of not more than seven hundred fifty dollars (\$750.00), or both.

(c) The definitions in W.S. 6-5-101 shall apply to this section except "pecuniary benefit" shall also include benefits in the form of services such as, but not limited to, transportation and lodging. As used in this section, "personal business" means any activity that is not a governmental function as defined in W.S. 6-5-101(a)(ii).

9-3-427. Other retirement plans prohibited.

The establishment of any annuity plan, limited service plan, pension or retirement system other than that provided by this article by any department, board, bureau or agency of the state or by any political subdivision of the state is prohibited, except this prohibition does not apply to the Wyoming state highway patrol, game and fish warden and criminal investigator retirement program. Any county memorial hospital or special hospital district that elects to participate in the state retirement system shall not otherwise participate in any other retirement system.

9-4-806. Deposit of state money in approved depositories; bank resolution.

Every bank designated as a depository for funds of the state of Wyoming or any political subdivision thereof, within thirty (30) days following the designation by the state board of deposits or proper governing board, shall furnish to the treasurer of the state of Wyoming or treasurer of the appropriate political subdivision, a certified copy of the resolution adopted by its board of directors which shall be in substantially the following form:

"WHEREAS, it is necessary for (name of designated depository) to properly secure the political division or subdivision for all monies deposited in the bank by the Treasurer of the political division or subdivision, hereinafter called the Treasurer; and

WHEREAS, no deposit will be made in the bank by the Treasurer unless the deposit is properly secured, and the giving of proper security is one of the considerations for receiving the deposits; and

WHEREAS, the Treasurer may, when furnished proper security, carry a maximum credit balance with the bank of Dollars; and

WHEREAS, the Treasurer is willing to receive securities designated by laws of Wyoming as legal collateral security as security for the deposit;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the depository bank that any two of the following named persons, officers of the bank, are authorized and empowered to pledge to the Treasurer of the state or political subdivision securities of this bank which are legal for collateral security for deposit of public funds, and which the Treasurer is willing to accept as collateral security, and in amounts and at the time the Treasurer and bank officers agree upon:

(Bank Officer's Name) (Title)

" " " "

" " " "

BE IT FURTHER RESOLVED that this authority given to the officers of the bank named herein to furnish collateral security to the Treasurer shall be continuing and shall be binding upon the bank until the authority given to the bank officers named herein is revoked or superseded by another resolution of this Board of Directors, verified copy of which shall be delivered by a representative of the bank to the Treasurer or mailed to the Treasurer by registered mail. The right given the officers named herein to pledge security as collateral also includes the right to give additional collateral security and to withdraw such collateral as the Treasurer is willing to surrender and the right to substitute one piece or lot of collateral for another, provided the Treasurer is willing to make such exchange or substitution.

BE IT FURTHER RESOLVED that the bank officers named herein are fully authorized and empowered to execute in the name of the bank such collateral pledge agreement in favor of the Treasurer as the Treasurer requires, and any collateral pledge agreement executed or any act done by the bank officers named herein under the authority of this Resolution shall be as binding and effective upon this bank as though authorized by specific Resolution of the Board of Directors of this Bank."

9-4-817. Deposits by political subdivisions; selected institutions; security; withdrawals.

(a) To the extent they are not otherwise invested, the monies collected and held by a treasurer of a political subdivision, municipality or special district within this state shall be deposited in:

- (i) Banks incorporated under the law of this state;
- (ii) National banks;
- (iii) Savings and loan associations incorporated under the law of this state;

(iv) Federal savings and loan associations and federal savings banks.

(b) In depositing the monies in the financial institutions enumerated in subsection (a) of this section, the treasurer shall select the institution:

(i) Repealed By Laws 1996, ch. 112, § 3.

(ii) Designated as a depository by the proper governing board.

(c) The deposits made pursuant to this section shall be made to the extent that they are:

(i) Fully insured by the Federal Deposit Insurance Corporation; or

(ii) Secured, in accordance with this article, by a pledge of collateral or the furnishing of a surety bond.

(d) Any bank, savings and loan association or federal savings bank, located in the state, may apply to keep the monies upon the following conditions:

(i) All deposits are subject to payment when demanded by the proper treasurer on his check, order or demand, except that all funds deposited on time deposit, open account shall be withdrawable, under W.S. 9-4-809;

(ii) All funds deposited in a savings deposit account shall be withdrawable upon demand provided that the bank or savings and loan association may at any time require giving of notice in writing of an intended withdrawal of thirty (30) days before a withdrawal is made;

(iii) Interest shall be paid upon the amount deposited which constitutes a time deposit, open account;

(iv) All deposits are also subject to regulations imposed by law.

9-4-831. Investment of public funds.

(h) Every political subdivision shall have on file a "Statement of Investment Policy." Except for investments by special hospital district boards pursuant to W.S. 35-2-403(d) or county memorial hospitals pursuant to W.S. 18-8-104(d), this policy shall be at least as restrictive with respect to the types of investments authorized as those listed under subsection (a) of this section. The policy shall require that before any person effects any investment transaction on behalf of a political subdivision or offers any investment advice to the governing body of a political subdivision, that person shall sign a statement indicating that he has read the policy and agrees to abide by applicable state law with respect to advice he gives and the

transactions he undertakes on behalf of the political subdivision. As used in this subsection, "person" does not include any officer, employee or member of the governing board of the political subdivision for which the investment is made or to which advice is given. As used in this subsection and subsection (j), "political subdivision" means the local government entities listed in the introductory paragraph of subsection (a) of this section. As used in this subsection, "investment" for the purpose of "investment transactions" and "investment advice" does not include deposits in financial institutions as authorized by law. As used in this subsection and paragraph (a)(iv) of this section, "financial institution" means as defined in W.S. 13-1-101(a)(ix).

16-4-101. Short title.

This act shall be known and may be cited as the "Uniform Municipal Fiscal Procedures Act".

16-4-102. Definitions.

(a) As used in this act:

(i) "AICPA" means the American Institute of Certified Public Accountants;

(ii) "Appropriation" means an allocation of money to be expended for a specific purpose;

(iii) "Budget" means a plan of financial operations for a fiscal year or two (2) fiscal years, embodying estimates of all proposed expenditures for given purposes, the proposed means of financing them and what the work or service is to accomplish. "Budget" includes the budget of each fund for which a budget is required by law and the collective budgets for all the funds based upon the functions, activities and projects;

(iv) "Budget officer" means any official appointed by the governing body of a municipality and the county clerk in the case of counties;

(v) "Budget year" means the fiscal year or years for which a budget is prepared;

(vi) "Current year" means the fiscal year in which a budget is prepared and adopted for the ensuing budget year;

(vii) "Department" means a functional unit within a fund which carries on a specific activity, such as a police department within a city general fund, the office of an elected county official or a major program category such as "instruction" in a school district fund;

(viii) "Estimated revenue" means the amount of revenues estimated to be received during the budget year in each fund;

(ix) "Financial and compliance audit" means the determination in accordance with generally accepted auditing standards:

(A) Whether financial operations are properly conducted;

(B) Whether the financial reports of an audited entity are presented fairly; and

(C) Whether the entity has complied with applicable laws and regulations.

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

(xi) "Fund balance" means the excess of the assets over liabilities, reserves and contributions, as reflected by a municipality's books of account;

(xii) "Fund deficit" means the excess of liabilities, reserves and contributions over fund assets, as reflected by a municipality's books of account;

(xiii) "Independent auditors" means independent public accountants who have no personal interest in the financial affairs of the entity or in affairs of the officers of the entity being audited and who audit under the standards promulgated by the AICPA for state and local governments;

(xiv) "Municipality" means:

(A) All incorporated first class cities, towns having a population in excess of four thousand (4,000) inhabitants and all towns operating under the city manager form of government;

(B) Counties;

(C) School districts;

(D) Community colleges.

(xv) "Proposed budget" means the budget presented for public hearing as required by W.S. 16-4-109 and formatted as required by W.S. 16-4-104(b);

(xvi) "Requested budget" means a budget presented by the budget officer to the governing body on or before May 15;

(xvii) "Unanticipated income" means income which is received during the budget year which could not reasonably have been expected to be available during the current budget year;

(xviii) "Unappropriated surplus" means the portion of the fund balance of a budgetary fund which has not been appropriated or reserved in an ensuing budget year;

(xix) "Uniform chart of accounts" means the chart of accounts designed for municipalities which have been approved by the director of the state department of audit;

(xx) "This act" means W.S. 16-4-101 through 16-4-124.

16-4-103. Budget requirements.

(a) Municipal budgets are required each fiscal year or every other year as provided for in W.S. 16-4-104(h) for all expenditures and funds of the municipalities.

(b) Intragovernmental and enterprise fund municipal budgets are required for adequate management control and for public information including financial statements of condition, work programs and any other costs as the municipal governing body may request. These fund accounts shall not be deemed to have spent amounts in excess of those budgeted when the funds available from all sources are sufficient to cover the additional operating expenditures which have been approved by the governing bodies.

(c) Repealed By Laws 2000, Ch. 7, § 1.

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

(a) All departments shall submit budget requests to the appropriate budget officer on or before May 1, except as provided for in subsection (h) of this section. On or before May 15, the budget officer shall prepare a requested budget for each fund and file the requested budget with the governing body, except as provided for in subsection (h) of this section. The requested budget shall be prepared to best serve the municipality and county budget officers shall include all departmental requests. The governing body may amend the requested budget and the requested budget as amended shall be the budget proposed for adoption.

(b) The appropriate budget officer shall prepare a proposed budget for each fund and file the proposed budget with the governing body in a timely fashion allowing the governing body to meet the hearing date and notice requirements established by W.S. 16-4-109. The format of the proposed budget shall be prepared to best serve the municipality except that the budget formats for community colleges shall be uniform and approved by the community college commission and the director of the state department of audit. The proposed budget shall set forth:

(i) Actual revenues and expenditures in the last completed budget year;

(ii) Estimated total revenues and expenditures for the current budget year;

(iii) The estimated available revenues and expenditures for the ensuing budget year.

(c) Each proposed and adopted budget shall contain the estimates of expenditures and revenues developed by the budget officer together with specific work programs and other supportive data as the governing body requests. The estimates of revenues shall contain estimates of all anticipated revenues from any source whatsoever including any revenues from state distribution of taxes including sales and use tax including any local optional sales and use tax, lodging tax, fuel tax, cigarette tax and severance tax, federal mineral royalties from the state, any mineral royalty grants from the state loan and investment board, and any local sources including business permits and building permits. The estimates shall be made according to budget year, including the difference from the previous budget year for each source.

(d) Each proposed and adopted budget shall be accompanied by a budget message in explanation of the budget. The budget message shall contain an outline of the proposed financial policies for the budget year and describe in connection therewith the important features of the budgetary plan. It shall also state the reasons for changes from the previous year in appropriation and revenue items and explain any major changes in financial policy.

(e) The proposed budget shall be reviewed and considered by the governing body in a regular or special meeting called for this purpose. Following a public hearing as provided in W.S. 16-4-109, the governing body shall adopt a budget.

(f) This act does not prevent the municipality from undertaking any project authorized by vote of the people after adoption of the budget.

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

(h) Any incorporated city or town may employ a two (2) year budget cycle and adopt a two (2) year budget under the following conditions:

(i) The two (2) year period shall begin with the city's or town's first fiscal year following a budget session of the legislature;

(ii) For the second year of the budget cycle, the budget officer shall prepare a budget adjustment that includes the original budget and any proposed changes in revenues and expenditures. The governing body shall consider and adopt the second year budget adjustment according to the same procedure that was used for the original two (2) year budget, including all public notices and hearings;

(iii) The city or town shall comply with all other provisions of this act. The requirements of this act may be performed on a biennial basis pursuant to this subsection

unless this act specifies that the requirement be performed on a fiscal year or annual basis and the provision in which the requirement appears does not reference this subsection. Any other provision of law imposing reporting or other requirements upon a city or town on an annual or fiscal year basis shall not be affected by the adoption of a biennial year budget pursuant to this subsection unless the provision in which the requirement appears references this subsection.

(j) Repealed by Laws 2008, Ch. 44, § 2.

16-4-105. Accumulated retained earnings or fund surplus; capital improvements reserve.

(a) A municipality may accumulate retained earnings in any enterprise or intragovernmental service fund or accumulate a fund surplus in any other fund. With respect to the general fund the accumulated fund balance may be used to meet any legal obligation of the municipality or to:

(i) Provide cash to finance expenditures from the beginning of the budget year until general property taxes and other revenues are collected;

(ii) Provide a reserve to meet emergency expenditures; or

(iii) Provide a reserve by the carryover from one (1) biennium to another of any surplus generated by community service and continuing education programs operated by community colleges.

(b) A municipality may appropriate funds from estimated revenue in any budget year to a reserve for capital improvements and for depreciation within any capital improvements fund, and for the purpose of purchasing or replacing specified equipment or a depreciation reserve for equipment, which has been duly established by ordinance. Money in the reserves may be allowed to accumulate from year to year until the accumulated total is sufficient to permit economical expenditure for the specified purposes. Disbursements from reserves shall be made only by transfer to a revenue account within a capital improvements fund pursuant to an appropriation for the fund. The amount appropriated to reserves under this subsection in any budget year shall not exceed ten percent (10%) of the municipality's total revenues for that budget year.

(c) Expenditures from capital improvement or equipment budget accounts shall conform to all requirements of this act as it relates to the execution and control of budgets.

16-4-106. Property tax levy.

The amount of estimated revenue from property tax required by the budget shall constitute the basis for determination of the property tax to be levied for the corresponding tax years subject to legal limitations. The amount of tax shrinkage allowed shall not exceed the actual percentage of uncollected taxes to the total taxes levied for the preceding fiscal year or preceding two (2)

fiscal years pursuant to W.S. 16-4-104(h). This section also applies to districts and entities described in W.S. 16-4-104(f).

16-4-107. Authorized purchases or encumbrances.

All purchases or all encumbrances on behalf of any municipality shall be made or incurred only upon an order or approval of the person duly authorized to make such purchases except encumbrances or expenditures directly investigated and reported and approved by the governing body.

16-4-108. Limitation on expenditures or encumbrances; documentation of expenditures.

(a) No officer or employee of a municipality shall make any expenditure or encumbrance in excess of the total appropriation for any department. The budget officer shall report to the governing body any expenditure or encumbrance made in violation of this subsection.

(b) The expenditure of municipality monies, other than employee contract payments, may be authorized by the governing body when the payee has provided the municipality with an invoice or other document identifying the quantity and total cost per item or for the services rendered included on the invoice or other document and the claim is certified under penalty of perjury by the vendor or by an authorized person employed by the municipality receiving the items or for whom the services were rendered.

16-4-109. Budget hearings.

(a) A summary of the proposed budget shall be entered into the minutes and the governing body shall publish the summary at least one (1) week before the hearing date in a newspaper having general circulation in which the municipality is located, if there is one, otherwise by posting the notice in three (3) conspicuous places within the municipality.

(b) Hearings for county budgets shall be held not later than the third Monday in July nor prior to the second Monday in July, for city and town budgets not prior to the second Tuesday in June nor later than the third Tuesday in June, for school districts and community college districts the third Wednesday in July and for all other special purpose districts having the power to levy or require the levy of taxes within five (5) days of the third Thursday in July except as hereafter provided. The governing board of any special purpose district may choose to hold the budget hearing in conjunction with the county budget hearings and so advertise. The governing board of each municipality shall arrange for and hold the hearings and provide accommodations for interested persons. Copies of publications of hearings shall be furnished to the director of the state department of audit and school districts shall also furnish copies to the state department of education. This section also applies to districts and entities described in W.S. 16-4-104(g) excluding incorporated towns not subject to this act.

(c) Repealed By Laws 2000, Ch. 7, § 1.

(d) Repealed By Laws 2000, Ch. 7, § 1.

16-4-110. Limitation on appropriations.

The governing body of a municipality shall not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue of the fund for the budget year.

16-4-111. Adoption of budget.

(a) Within twenty-four (24) hours of the conclusion of the public hearing under W.S. 16-4-109(b), the governing body of each municipality shall, by resolution or ordinance, make the necessary appropriations and adopt the budget, which, subject to future amendment, shall be in effect for the next fiscal year or two (2) fiscal years pursuant to W.S. 16-4-104(h).

(b) Prior to adopting the budget, the county commissioners may veto, in whole or in part, line items of budgets presented by boards which were totally appointed by the county commissioners.

(c) Boards, the members of which are appointed by the county commissioners, shall expend funds only as authorized by the approved budget unless a departure from the budget is authorized by the board of county commissioners.

(d) As provided by W.S. 39-13-104(k), a copy of the adopted budget, certified by the budget officer, shall be furnished the county commissioners for the necessary property tax levies. Certified copies of the adopted budget shall be on file in the office of the budget officer for public inspection. Copies of school district budgets shall be furnished to the state department of education and copies of community college budgets shall be furnished to the community college commission. This section also applies to districts and entities described in W.S. 16-4-104(g) excluding incorporated cities and towns under four thousand (4,000) inhabitants.

16-4-112. Transfer of unencumbered or unexpended appropriation balances.

At the request of the budget officer or upon its own motion after publication of notice, the governing body may by resolution transfer any unencumbered or unexpended appropriation balance or part thereof from one (1) fund, department or account to another.

16-4-113. General fund budget increase.

The budget of the general fund may be increased by resolution of the governing body. The source of the revenue shall be shown whether unanticipated, unappropriated surplus, donations, etc.

16-4-114. Emergency expenditures.

If the governing body determines an emergency exists and the expenditure of money in excess of the general fund budget is necessary, it may make the expenditures from revenues available under W.S. 16-4-105(a)(ii) as reasonably necessary to meet the emergency. Notice of the declaration of emergency shall be published in a newspaper of general circulation in the municipality.

16-4-115. Appropriations lapse; prior claims.

All appropriations excluding appropriations for capital projects shall lapse following the close of the budget year to the extent they are not expended or encumbered. All claims incurred prior to the close of any fiscal year shall be treated as if properly encumbered.

16-4-116. Transfer of special fund balances.

If the necessity to maintain any special revenue or assessment fund ceases and there is a balance in the fund, the governing body shall authorize the transfer of the balance to the fund balance account in the general fund. Any balance which remains in a capital improvements or capital projects fund shall be transferred to the appropriate debt service fund or other fund as the bond ordinance requires or to the general fund balance account.

16-4-117. Interfund loans.

The governing body may authorize interfund loans from one (1) fund to another at interest rates and terms for repayment as it may prescribe and may invest available cash in any fund as provided by law.

16-4-118. Special assessments.

Money received by the municipal treasurer from any special assessment shall be applied towards payment of the improvement for which the assessment was approved. The money shall be used exclusively for the payment of the principal and interest on the bonds or other indebtedness incurred to finance the improvements except as provided in W.S. 16-4-116.

16-4-119. Financial statements and reports; public inspection.

(a) The budget officer shall present to the governing body the statement and reports provided by subsection (b) of this section.

(b) Appropriate interim financial statements and reports of financial position, operating results and other pertinent information may be prepared to facilitate management control of financial operations and, where necessary or desired, for external reporting purposes as required by the governing body.

(c) All financial statements made pursuant to this section shall be open for public inspection during regular business hours.

16-4-120. Prescribed accounting systems.

(a) Each municipality shall maintain their accounting records in accordance with generally accepted accounting principles.

(b) Each school district and community college shall continue to maintain the uniform system of accounting prescribed by the state department of education and the community college commission.

(c) Each county and special district hospital shall continue to maintain the uniform system of accounting in accordance with generally accepted accounting principles and federal hospital regulations.

16-4-121. Required annual audits; conduct; expenses; commencement and completion; additional requirements for school audits.

(a) The governing body of each municipality shall cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the municipality for each fiscal year. At the option of the governing body, audits may be made at more frequent intervals.

(b) The governing body shall make available all documents and records required to perform the audit upon request by the independent auditor.

(c) The audits shall be conducted by independent auditors in accordance with generally accepted auditing standards as promulgated by the AICPA in their guidelines for audits of state and local government units. The audit procedures shall be performed in accordance with "Government Auditing Standards", issued by the comptroller general of the United States. Any audit performed shall comply with the requirements of W.S. 9-1-507.

(d) The expenses of audits required by this act shall be paid by the municipality for which the audit is made.

(e) The first audit shall commence with the fiscal year ending June 30, 1982 and thereafter at the end of each fiscal year. Except for school audits which shall be completed by November 15 following the end of the audited fiscal year, the audits shall be completed not more than six (6) months after the end of the fiscal year being audited. If within seven (7) months after the end of the fiscal year, a copy of an audit report has not been received by the director of the state department of audit, inquiry shall be made by the director. If the municipality has failed to have an annual audit commenced, the director shall make written demand on the governing body to commence the annual audit within thirty (30) days. If the

annual audit report of a municipality is not filed with the director within nine (9) months after the end of the fiscal year, the director shall contract with an independent auditor to conduct the audit and shall reimburse the independent auditor from sufficient state revenues and grants withheld from the municipality when certified by the director to the state treasurer, to pay the expenses of the audit. If there are no state funds which may be withheld, the director shall require the municipality to pay the audit expenses from any funds available and certify the amount to be collected to the attorney general for appropriate legal proceedings.

(f) County memorial hospitals and hospital districts shall have an annual audit conducted by an independent certified public accountant in accordance with generally accepted government auditing standards applicable to the district or entity. The audit expense shall be included in the operating budget of the district or entity.

(g) Each year an audit shall be made in accordance with the requirements of subsection (c) of this section and a report filed for the immediately succeeding fiscal year as necessary to determine foundation program guarantees and account expenditures by school districts.

16-4-122. Required annual audits; reports; contents and filing.

(a) Audit reports shall conform to generally accepted accounting principles as provided by W.S. 16-4-121(c).

(b) Copies of the audit reports shall be filed with and preserved by the county clerk of each affected county and shall be open to inspection by any interested person. Copies of all audits shall also be filed with the director of the state department of audit. Copies of school audits shall also be filed with the state department of education on or before December 15 following the end of the audited fiscal year. Copies of community college audit findings shall also be filed with the community college commission and the budget division of the department of administration and information as provided by W.S. 21-18-204.

16-4-123. Examinations of audit reports; violations; malfeasance by public officers and employees.

(a) The director of the state department of audit shall monitor and may examine each audit to determine if the audit is in compliance with this act. The director shall have access to the working papers of the auditor. If the director determines an audit is not in compliance with this act, he shall notify the governing body of the municipality and the auditor submitting the audit report and in the case of a school district audit, the state department of education, by submitting to them a statement of deficiencies. If the deficiencies are not corrected within ninety (90) days from the date of the statement of deficiencies or within twelve (12) months after the end of the fiscal year of the municipality, whichever is later, the director shall proceed in the same manner as if no report had been filed.

(b) If the director of the state department of audit, in examining any audit report, finds an indication of violation of state law, he shall, after making an investigation as deemed necessary, consult with the attorney general, and if after investigation and consultation there is reason to believe there has been a violation of state law on the part of any person, the facts shall be certified to the attorney general who shall cause appropriate proceedings to be brought.

(c) If it appears an auditor has knowingly issued an audit report under the provisions of this act containing any false or misleading statement, the director of the state department of audit shall report the matter in writing to the Wyoming board of certified public accountants and to the municipality.

(d) Any member of the governing body or any member, officer, employee or agent of any department, board, commission or other agency who knowingly and willfully fails to perform any of the duties imposed upon him by this act, or who knowingly and willfully violates any of the provisions of this act, or who knowingly and willfully furnishes to the auditor or his employee any false or fraudulent information is guilty of malfeasance and, upon conviction thereof, the court shall enter judgment to remove the person from office or employment. It is the duty of the court rendering the judgment to cause immediate notice of removal from office or employment to be given to the proper officer of the municipality so the vacancy thus caused may be filled.

(e) The director of the state department of audit shall report willful violations of this act by any municipal officer to the attorney general for appropriate criminal and civil proceedings. The county or district attorney shall furnish assistance to the attorney general when requested.

16-4-124. Payment of expenses to conventions or meetings; required specific appropriation; violation.

It is unlawful for any board of county commissioners or any town or city council to allow or pay out of the county or city funds, any bill for expenses incurred by any county officer or representative of the county, or of any municipal officer, representative or employee incurred while attending any convention or meeting of any peace officers or other convention or meeting of officers, employees or representatives either within or without the state of Wyoming, unless the adopted budget for the city, town or county provides for the payment of actual expense of any officer while attending meetings or conventions within or without the state of Wyoming and then only after the city or town council or board of county commissioners, as the case may be, shall specifically appropriate for those purposes. Any person violating this section is guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$100.00), nor more than five hundred dollars (\$500.00), imprisoned in the county jail for a period of not less than thirty (30) days, nor more than ninety (90) days, or both.

38-2-101. Bonds of officers having custody of money; of whom required; conditions.

The state treasurer and the treasurer of each county, city, town, school district, irrigation district, drainage district, and any other public officer having the custody of moneys, shall be required to furnish a bond in the amount required by law, which bond shall be conditioned that he shall faithfully perform all of the duties of his office as prescribed by law, and that he will safely keep all moneys which may come into his hands by virtue of his office, that he will promptly pay over to the person or persons legally authorized to receive the same all such moneys in the manner provided by law, and that he will deliver over to his successor in office all moneys held by him as such officer. Each of the said officers, and his bondsmen and sureties, respectively, shall be responsible for the safekeeping and paying over according to law of all funds which shall come into his hands by virtue of his office.