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WY. DEPT. OF AGRICULTURE
NATURAL RESOURCES



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October 4, 2007

Ms. Dani Sullivan
Wyoming Department of Agriculture
2219 Carey Avenue
Cheyenne, WY 82002

Re: Meals for Conservation District Supervisors

Dear Ms. Sullivan:

You have asked "if it is okay for the [conservation] District to pay for meals (i.e. pizza, etc.) for the Board of Supervisors during a monthly board meeting?"

Short answer: It is possible the District could pay for meals; however, there is no question supervisors are entitled to be reimbursed for their meal expense.

DISCUSSION

The Wyoming Conservation Districts Law is found at WYO. STAT. ANN. §§ 11-16-101 through 11-16-134. To provide funding in order to carry out the provisions of the act, WYO. STAT. ANN. § 11-16-133 provides as follows:

- (a) Subject to W.S. 11-16-134, the county commissioners may annually levy a tax to carry out this act. The tax shall be levied upon all property in the district and shall not exceed

one (1) mill on each one dollar (\$1.00) of assessed valuation. The tax is not part of the general county or city mill levies. The tax shall be levied and collected as other county taxes and the county treasurer shall remit the taxes collected to the district to a separate fund to be known as the conservation district fund, which shall be used only to carry out the purposes of this act.

(b) Whether or not a tax levy is authorized under W.S. 11-16-134, each board of county commissioners may make appropriations from the county general fund to districts established under this act for the purpose of providing soil and water conservation programs. (Emphasis added).

The language of the statutes is clear that the taxes levied and collected for a conservation district shall be used only to carry out the purposes of this act. In addition, if a conservation district receives an appropriation of funds from the county commissioners, the funds are to be used for the purpose of providing soil and water conservation programs.

There can be no doubt as to the purpose the legislature intended when enacting the Wyoming Conservation Districts Law, as it is set forth in WYO. STAT. ANN. § 11-16-103(b) as follows:

It is hereby declared to be the policy of the legislature to provide for the conservation of the soil, and soil and water resources of this state, and for the control and prevention of soil erosion and for flood prevention or the conservation, development, utilization, and disposal of water, and thereby to stabilize ranching and farming operations, to preserve natural resources, protect the tax base, control floods, prevent impairment of dams and reservoirs, preserve wildlife, protect public lands, and protect and promote the health, safety and general welfare of the people of this state.

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Because the supervisors are required to attend and participate in the board meetings in order to carry out the purposes of the act, it is possible for the District to pay for their meals consumed during board meetings.

In addition, WYO. STAT. ANN. § 11-16-118(a) provides, in part: "A supervisor shall receive no compensation for his services, but is entitled to expenses, including traveling expenses, necessarily incurred in the discharge of his duties." As such, district funds may also be used to reimburse supervisors for the cost of meals.

If there are further questions or I may provide other assistance, please let me know.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Kennard F. Nelson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kennard F. Nelson
Senior Assistant Attorney General

KFN:sg