

State of Wyoming

2021-2022

Supplemental Budget Request



Agency 011: Department of Revenue

Prepared for the February 2021 Legislature.

The information in this budget request has been developed in accordance with the agency plan prepared according to W.S. 28-1-115 & 28-1-116 [W.S. 9-2-1011(b)(vi)].

Submitted by:

Signature

Name

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Title

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State Budget Department

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011 - DEPARTMENT OF REVENUE

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Department Name: DEPARTMENT OF REVENUE							Department Number: 011
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
DIVISION							
ADMINISTRATION	0100	3,141,865	(110,684)	(92,842)	0	46,420	2,984,759
REVENUE DIVISION	0200	10,228,091	(234,297)	(70,000)	0	35,000	9,958,794
VALUATION DIVISION	0300	6,795,121	(1,190,544)	(562,551)	0	48,887	5,090,913
LIQUOR DIVISION	0500	8,878,655	(298,050)	0	0	0	8,580,605
LIQUOR SALES & PURCHASES	0600	175,000,000	0	0	0	0	175,000,000
GENERAL FUND TRANSFERS	0700	27,000,000	0	0	0	0	27,000,000
TOTAL BY DIVISION		231,043,732	(1,833,575)	(725,393)	0	130,307	228,615,071
OBJECT SERIES							
PERSONNEL	0100	19,877,973	(465,669)	0	0	0	19,412,304
SUPPORTIVE SERVICES	0200	4,128,101	(83,106)	(477,714)	0	130,307	3,697,588
RESTRICTIVE SERVICES	0300	307,978	0	0	0	0	307,978
CENT. SERV./DATA SERV.	0400	607,581	0	0	0	0	607,581
GRANTS & AID PAYMENT	0600	0	0	0	0	0	0
NON-OPERATING EXPENDITURES	0800	202,000,000	0	0	0	0	202,000,000
CONTRACTUAL SERVICES	0900	4,122,099	(1,284,800)	(247,679)	0	0	2,589,620
TOTAL BY OBJECT SERIES		231,043,732	(1,833,575)	(725,393)	0	130,307	228,615,071
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	19,325,184	(1,487,617)	(725,393)	0	130,307	17,242,481
OTHER FUNDS	Z	211,718,548	(345,958)	0	0	0	211,372,590
TOTAL BY FUNDS		231,043,732	(1,833,575)	(725,393)	0	130,307	228,615,071
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		114	(3)	0	0	0	111
TOTAL AUTHORIZED EMPLOYEES		114	(3)	0	0	0	111

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

SECTION 1. STATE OF THE AGENCY

Agency Overview

The Department's biennial budget is \$227,612,612 of which \$202,000,000 is a spending authority for our Liquor Division's enterprise fund. The remaining \$25,612,612 is largely personnel costs at \$19,877,973 and supportive services at \$5,734,639. Staffing levels have declined over the last 20 years and now stand at 114 employees. The Department collects \$1.6 billion dollars in revenue and certifies another \$626 million dollars on an annual basis for state and local government. Cost of administration is approximately 1.14 percent of the revenue generated.

Agency Background & Structure

The Department is responsible for the collection of Wyoming's sales and use taxes, tobacco taxes, mineral severance taxes, and excise tax and statutory markup on alcohol and the accurate distribution of those taxes to the state and local government.

The Department of Revenue is comprised of 6 operating Divisions:

- Administration, *Director and Human Resources*
- Administrative Services, *Accounting, tax processing, procurement, distribution & Property Tax Refund Program*
- Excise Tax Division, *Sales and Use Tax, Tobacco Tax, Wind Generation Tax*
 - *24 in-house staff and 10 field representatives in locations throughout the State*
 - Riverton
 - Sheridan
 - Rock Springs
 - Jackson
 - Powell
 - Torrington
 - Laramie
 - Cheyenne
 - Casper
 - Gillette
- Mineral Tax Division, *Mineral Severance Tax and ad valorem tax on minerals*
- Property Tax Division, *Oversite of assessor practices, property assessment education, state assessed property valuation, rail car tax collection, provision of CAMA software and hardware to each county*
- Liquor Division, *Sole wholesaler of wine and spirits in Wyoming, regulation of Wyoming liquor licensees, education of licensees through the TIPS program*
 - *Located in new facility completed in 2012*

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

Agency Challenges/Risks/Priorities

The Department's current challenges and risks are:

- **Succession Planning for IT staffing** – The Department of Revenue relies heavily on technology to process and distribute the state's and local government's taxes. To insure the efficient operation of this technology we are staffed by the Enterprise Technology Department. There are currently 5 staff members assigned to the Department to maintain, monitor and improve the technology we utilize.
 - Of the current staff 2 members are retiring within the next 30 days. Another is currently out with a critical medical issue. Yet another will retire within the upcoming year.
 - With these retirements the Department faces a significant and dangerous loss of institutional knowledge. Without proper and continuous maintenance of these systems the Department cannot function effectively.
- **Post Wayfair administration of Sales and Use Taxes** – With the Supreme Court's decision on states right to collect sales taxes from remote sellers the Department has seen significant increases in vendors licensing and beginning the collection of our taxes. Staff has been able to handle this increase to date but monitoring this sudden influx has come with challenges. Confusion over which vendors are required to license and education of this new vendor force is stretching our capabilities.
- **Technology challenges in our Liquor Warehousing System** – The Liquor Division's warehousing system utilizes a technology referred to as "pick to voice". The current vendor for this technology has sold to another vendor. The new vendor will no longer support the current product. The Department is currently reviewing other solutions for maintaining this critical technology.

The Department's current priorities are:

- **Protect the technology platforms** – The Department has developed a proposal to partner with the company that originally wrote the code for our existing technology platforms. We are hoping to move forward with a maintenance agreement very similar to those provided by vendors of "off the shelf" software programs. The company that we are proposing has experience in offering this type of agreements and has been retained almost constantly since the inception of these platforms. This type of arrangement would:
 - Maintain the existing platforms and provide necessary updates as needed
 - Respond to legislative changes proposed
 - Keep the systems relevant in the future through modernization efforts
 - Eliminate the current concerns regarding loss of institutional knowledge currently faced at the Department.
- **Modernize the Agency website** – The Department of Revenue's current website is not adequate by today's standards. The site is difficult to navigate, lacks effective search capabilities, poorly laid out and lacks features for presentation of data users want. We are currently searching for assistance in development of a more effective site, and a company to host the site. Additionally we are developing a business intelligence tool to more effectively present the agency's data and more effectively use that data. The business intelligence tool is already being utilized as a response to the A&M suggestion to develop a "discovery unit" between our agencies.
- **Aerial Imagery technology** – For several years the Department has been asking for the procurement of an aerial imagery technology for the effective tracking of property development. This technology would provide county assessors with an effective tool for more accurate property assessment. Additionally this same tool could be used by many other agencies such as law enforcement and emergency services, city planning offices, Homeland Security, Transportation and many others.

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

Agency Successes and Efficiencies

- **Staffing** – Over the years the Department’s responsibilities have increased as new taxes have been added and more complexity has been added to the divisions. During those same times the agency staffing has decreased through the use of technology and more efficient practices. In FY 2000 the agency had 139 employees. In FY2020 we have 114.
- The Department received 2 additional staff as part of the Alvarez and Marsal study. One employee was placed in the Mineral Tax Division. The other in the Excise Tax Division. The employee in the Mineral Division is working as a desk auditor for incoming mineral severance taxes. This person has been checking returns with deductions and pricing which seem out of scope for the taxpayer. On two separate occasions there have been significant findings which lead to corrections of taxes prior to certifications to the counties. Catching these errors avoided significant changes in value which could have impacted local taxing jurisdictions. The position in the Excise Tax Division has been vacant much of the last year with people taking other positions within the agency. On three separate occasions the position has been vacated leaving no way of determining the effectiveness on our collections of delinquent accounts. Regardless the amount of taxes collected on delinquent accounts has showed improvement.
- While the Department appreciates the additional staffing we believe that a more effective and efficient use of existing resources would be to provide us with authority to enforce the existing obligations of vendors. In most other states the obligation for vendors to collect and remit tax on their sales to consumers creates a trust relationship with the state. This relationship makes the business owners personally liable for insuring the taxes they collect on behalf of taxpayers is remitted to the state. Wyoming does not hold the officers of a corporation individually liable for ensuring that these taxes are remitted. While there is a felony statute for not remitting this tax it is exceptionally difficult to make those charges. The Department also has no authority to close a business that continues to collect tax and not remit it to the state. Granting this authority would make the Department much more efficient at managing delinquencies.
- **Streamlined Sales and Use Tax** – Wyoming’s membership in the Streamlined Sales and Use Tax Governing Board has recently brought remote sales tax collection authority to our state. The Supreme Court’s decision in “Wayfair v. South Dakota” authorized a state’s right to require collection of sales tax on remote sales. Additionally, the Streamlined states, were mentioned by the court in their decision for their uniformity efforts and the use of Certified Service Providers to remove burden on the vendors collecting the tax. This has created a huge influx of vendor applications and substantial increases in tax. Between FY 2016 and FY 2019 the state’s tax from remote sales has increased from \$4.5 million to \$19 million in tax. This should increase yet again with the passage of “marketplace facilitator” language last year.

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

SECTION 3. DEPARTMENT STATUTORY AUTHORITY

W.S. 9-2-2007 (creation of Department of Revenue), W.S. 9-2-1701 thru 9-2-1708

Operational Statutory Authority: Title 12, Title 39, W.S. 18-3-201, 37-2-106 thru 37-2-109, United State Bankruptcy Code

SECTION 5. DEPARTMENT PRIORITIES

011 - Department of Revenue								
Priority	Division	Unit #	Program Name / Description	\$	GF	FF	OF	# of Positions
1	100	103	Administrative Services - Collection & Distribution of Taxes	\$ 1,637,549	\$ 1,637,549	\$0	\$0	9
2	200	201	Excise Tax Division - Sales & Use Tax Administration	\$ 6,614,932	\$ 6,614,932	\$0	\$0	34
3	200	285	Mineral Tax Division - Mineral Tax Administration	\$ 3,113,159	\$ 2,273,266	\$0	\$ 839,893	16
4	500	501	Liquor Division- Liquor Distribution (Enterprise Fund	\$ 8,580,605	\$0	\$0	\$ 8,580,605	41
4	500	502	Alcohol Server Training Program	\$ 298,050	\$0	\$0	\$ 298,050	0
4	600	601	Liquor Sales & Purchases	\$ 175,000,000	\$0		\$ 175,000,000	0
4	700	701	General Fund Transfers	\$ 27,000,000	\$0	\$0	\$ 27,000,000	0
5	100	102	Streamlined Sales Tax - Membership to Streamlined Sales Tax	\$62,928	\$ 62,928	\$0	\$0	0
6	300	301	Property Tax Division - Valuation, Assessment & Appraisal	\$ 4,684,377	\$ 4,684,377	\$0	\$0	11
7	100	105	Information Technology	\$ 663,433	\$ 663,433	\$0	\$0	0
8	100	101	Administration - Director, Human Resources	\$ 777,955	\$ 777,955	\$0	\$0	3
9	300	303	Property Tax Refund Program	\$2,110,744	\$2,110,744	\$0	\$0	0
			TOTALS	\$ 230,543,732	\$ 18,825,184	\$0	\$211,718,548	114

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

- SECTION 8. STEP TWO COVID 19 REDUCTION PRIORITIES

011 - Department of Revenue										
2021-2022 Step Two COVID19 Reduction Priorities										
Priority	Unit #	Description	Department Reduction		Governor's Recommendation					
			Amount	Pos	Amount	GF	FF	OF	Pos	
1	0303	Step Two COVID19 Reduction - 600 Series-Removal of year two from the Property Tax Refund Program.	(\$1,000,000)	0	(\$1,000,000)	(\$1,000,000)	\$0		\$0	0
2	0502	Step Two COVID19 Reduction - 200 & 900 Series-De-funding of the TIPS Program from the Liquor Division	(\$298,050)	0	(\$298,050)	\$0	\$0		(\$298,050)	0
3	0102	Step Two COVID19 Reduction - 200 Series - Reduction in Travel for Streamlined Government Board meetings	(\$6,509)	0	(\$6,509)	(\$6,509)	\$0		\$0	0
4	0101	Step Two COVID19 Reduction - 200 Series - Elimination of Out of State Travel for Administration	(\$2,626)	0	(\$2,626)	(\$2,626)	\$0		\$0	0
5	0201	Step Two COVID19 Reduction - 200 Series - Elimination of Out of State Travel for Excise Tax	(\$3,654)	0	(\$3,654)	(\$3,654)	\$0		\$0	0
6	0201	Step Two COVID19 Reduction - 200 Series - Reduce permanently assigned vehicles in Excise Tax	(\$57,067)	0	(\$57,067)	(\$57,067)	\$0		\$0	0
7	0301	Step Two COVID19 Reduction - 100 Series - Eliminate one position in the Property Tax Division	(\$190,544)	-1	(\$190,544)	(\$190,544)	\$0		\$0	-1
8	0285	Step Two COVID19 Reduction - 100 Series - Eliminate one position in the Mineral Tax Division	(\$173,576)	-1	(\$173,576)	(\$125,668)	\$0		(\$47,908)	-1
9	0103	Step Two COVID19 Reduction - 100 Series - Eliminate one position in the Administrative Services Division	(\$101,549)	-1	(\$101,549)	(\$101,549)	\$0		\$0	-1
Totals			(\$1,833,575)	-3	(\$1,833,575)	(\$1,487,617)	\$0		(\$345,958)	-3

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

General Fund	(\$1,487,617)	
Federal Funds	\$0	
Other Funds	(\$345,958)	
Total Reductions	(\$1,833,575)	

Department Name: DEPARTMENT OF REVENUE

Department Number: 011

- SECTION 9. STEP THREE COVID 19 REDUCTION PRIORITIES

011 - Department of Revenue									
2021-2022 Step Three COVID19 Reduction Priorities									
Priority	Unit #	Description	Department Reduction		Governor's Recommendation				
			Amount	Pos	Amount	GF	FF	OF	Pos
1	0303	Step Three COVID 19 Reduction - Property Tax Refunds Savings	(\$247,679)	0	(\$247,679)	(\$247,679)	\$0	\$0	0
2	0101	Step Three COVID 19 Reduction - In State Travel	(\$4,520)	0	(\$4,520)	(\$4,520)	\$0	\$0	0
3	0201	Step Three COVID 19 Reduction - In State Travel	(\$15,000)	0	(\$15,000)	(\$15,000)	\$0	\$0	0
4	0285	Step Three COVID 19 Reduction - In State Travel	(\$5,000)	0	(\$5,000)	(\$5,000)	\$0	\$0	0
5	0301	Step Three COVID 19 Reduction - In State Travel	(\$20,000)	0	(\$20,000)	(\$20,000)	\$0	\$0	0
6	0102	Step Three COVID 19 Reduction - Out of State Travel	(\$6,419)	0	(\$6,419)	(\$6,419)	\$0	\$0	0
7	0105	Step Three COVID 19 Reduction - Maintenance Agreements	(\$81,903)	0	(\$81,903)	(\$81,903)	\$0	\$0	0
8	0201	Step Three COVID 19 Reduction - Office Suppl-Printing	(\$50,000)	0	(\$50,000)	(\$50,000)	\$0	\$0	0
9	0301	Step Three COVID 19 Reduction - Dues-Licenses-Registrations	(\$77,775)	0	(\$77,775)	(\$77,775)	\$0	\$0	0
10	0301	Step Three COVID 19 Reduction - IT Hardware	(\$217,097)	0	(\$217,097)	(\$217,097)	\$0	\$0	0
Totals			(\$725,393)	0	(\$725,393)	(\$725,393)	\$0	\$0	0
General Fund			(\$725,393)						
Federal Funds			\$0						
Other Funds			\$0						
Total Reductions			(\$725,393)						

* - Requires statutory change. See Section D Statutory Change narrative in Section Three COVID Reductions

Department Name: DEPARTMENT OF REVENUE Division Name: ADMINISTRATION		Department Number: 011 Division Number: 0100					
1	2	3	4	5	6	7	
Division	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
UNIT							
ADMINISTRATION	0101	777,955	(2,626)	(4,520)	0	2,260	773,069
STREAMLINED SALE TAX PROJECT	0102	62,928	(6,509)	(6,419)	0	3,209	53,209
ADMINISTRATIVE SERVICES	0103	1,637,549	(101,549)	0	0	0	1,536,000
INFORMATION TECHNOLOGY DIV.	0105	663,433	0	(81,903)	0	40,951	622,481
PROPERTY TAX REFUND MISLABELLED IN HB0001	0199	0	0	0	0	0	0
TOTAL BY UNIT		3,141,865	(110,684)	(92,842)	0	46,420	2,984,759
OBJECT SERIES							
PERSONNEL	0100	2,219,004	(101,549)	0	0	0	2,117,455
SUPPORTIVE SERVICES	0200	421,833	(9,135)	(92,842)	0	46,420	366,276
CENT. SERV./DATA SERV.	0400	211,796	0	0	0	0	211,796
CONTRACTUAL SERVICES	0900	289,232	0	0	0	0	289,232
TOTAL BY OBJECT SERIES		3,141,865	(110,684)	(92,842)	0	46,420	2,984,759
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	3,141,865	(110,684)	(92,842)	0	46,420	2,984,759
TOTAL BY FUNDS		3,141,865	(110,684)	(92,842)	0	46,420	2,984,759
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		12	(1)	0	0	0	11
TOTAL AUTHORIZED EMPLOYEES		12	(1)	0	0	0	11

Department Name: DEPARTMENT OF REVENUE

Division Name: ADMINISTRATION

Unit Name: ADMINISTRATION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0101	001	101

SECTION 1. UNIT STATUTORY AUTHORITY

W.S. 9-2-2007 (creation of Department of Revenue), W.S. 9-2-1701 thru 9-2-1708

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 4– Administration Out of State Travel

A. EXPLANATION OF REDUCTION: Eliminate Out of State Travel for Administration

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0222 - Out of State Travel	(\$2,626)	100% General Fund
	Total	(\$2,626)	100% General Fund

C. REDUCTION IMPACT: Eliminating out of state travel is not critical to the current operation of the organization. While it does provide opportunities for professional education and inclusion in national tax administration meetings, it is not critical to the mission.

GOVERNOR'S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 2– Administration In-State Travel

A. EXPLANATION OF REDUCTION: Eliminate In-State Travel for Administration

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0221 - In-State Travel	(\$4,520)	100% General Fund
	Total	(\$4,520)	100% General Fund

Department Name: DEPARTMENT OF REVENUE
 Division Name: ADMINISTRATION
 Unit Name: ADMINISTRATION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0101	001	101

C. REDUCTION IMPACT:

Eliminating instate travel for the Administration Division will help to meet the target goal of 20% but will come with a cost. All interim committee meetings will have to be either held in Cheyenne or will require live streaming which will allow the director to participate by some sort of remote meeting software such as Zoom or Go To Meeting.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$4,520). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$2,260) be reduced this biennium and the on-going portion of this reduction amount of (\$2,260) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE		Wyoming On Line Financial Codes					
Division Name: ADMINISTRATION		DEPT	DIVISION	UNIT	FUND	APPR	
Unit Name: ADMINISTRATION		011	0100	0101	001	101	
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
SALARIES CLASSIFIED	0103	509,115	0	0	0	0	509,115
EMPLOYER PD BENEFITS	0105	140,101	0	0	0	0	140,101
EMPLOYER HEALTH INS BENEFITS	0196	97,656	0	0	0	0	97,656
RETIREEES INSURANCE	0197	3,108	0	0	0	0	3,108
PERSONNEL	0100	749,980	0	0	0	0	749,980
EQUIPMENT REP & MNTC	0202	264	0	0	0	0	264
UTILITIES	0203	246	0	0	0	0	246
COMMUNICATION	0204	1,030	0	0	0	0	1,030
DUES-LICENSES-REGIST	0207	4,925	0	0	0	0	4,925
ADVERTISING-PROMOT	0208	197	0	0	0	0	197
TRAVEL IN STATE	0221	4,520	0	(4,520)	0	2,260	2,260
TRAVEL OUT OF STATE	0222	2,626	(2,626)	0	0	0	0
OFFICE SUPPL-PRINTNG	0231	6,278	0	0	0	0	6,278
EDUCA-RECREATNL SUPP	0236	985	0	0	0	0	985
IT HARDWARE	0242	983	0	0	0	0	983
EQUIPMENT RENTAL	0252	1,083	0	0	0	0	1,083
SUPPORTIVE SERVICES	0200	23,137	(2,626)	(4,520)	0	2,260	18,251
CENTRAL-SER DATA-SER	0410	500	0	0	0	0	500
TELECOMMUNICATIONS	0420	4,338	0	0	0	0	4,338
CENT. SERV./DATA SERV.	0400	4,838	0	0	0	0	4,838
EXPENDITURE TOTALS		777,955	(2,626)	(4,520)	0	2,260	773,069
SOURCE OF FUNDING							
GENERAL FUND	1001	777,955	(2,626)	(4,520)	0	2,260	773,069
GENERAL FUND/BRA	G	777,955	(2,626)	(4,520)	0	2,260	773,069
TOTAL FUNDING		777,955	(2,626)	(4,520)	0	2,260	773,069
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		3	0	0	0	0	3
TOTAL AUTHORIZED EMPLOYEES		3	0	0	0	0	3

Department Name: DEPARTMENT OF REVENUE
 Division Name: ADMINISTRATION
 Unit Name: STREAMLINED SALE TAX PROJECT

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0102	001	101

SECTION 1. UNIT STATUTORY AUTHORITY

W.S. 39-15-403

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 3 – Reduction in Streamlined Governing Board Travel

A. EXPLANATION OF REDUCTION: Reduction in Travel for Streamlined Governing Board Meetings

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0222 - Out of State Travel	(\$6,509)	100% General Fund
	Total	(\$6,509)	100% General Fund

C. REDUCTION IMPACT: Travel for Streamlined Governing Board meetings is not as critical as it once was. Most meetings are now live-streamed and we can participate remotely. Probably the only issue is participation in the leadership of the organization. I'm the past president of the Governing Board so opportunities for leadership are not necessary at this time. The only significant impact is the networking that is done with other states.

GOVERNOR'S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 6– Streamlined Governing Board Travel

A. EXPLANATION OF REDUCTION: Elimination of All Travel for Streamlined Sales Tax Participation

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0222 - Out of State Travel	(\$6,419)	100% General Fund
	Total	(\$6,419)	100% General Fund

Department Name: DEPARTMENT OF REVENUE

Division Name: ADMINISTRATION

Unit Name: STREAMLINED SALE TAX PROJECT

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0102	001	101

C. REDUCTION IMPACT:

Travel for Streamlined Governing Board meetings is not as critical as it once was. Most meetings are now live-streamed and we can participate remotely. Probably the only issue is participation in the leadership of the organization. I'm the past president of the Governing Board so opportunities for leadership are not necessary at this time. The only significant impact is the networking that is done with other states.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$6,419). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$3,210) be reduced this biennium and the on-going portion of this reduction amount of (\$3,209) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE Division Name: ADMINISTRATION Unit Name: STREAMLINED SALE TAX PROJECT			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0100	0102	001	101
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
DUES-LICENSES-REGIST	0207	50,000	0	0	0	0	50,000
TRAVEL OUT OF STATE	0222	12,928	(6,509)	(6,419)	0	3,209	3,209
SUPPORTIVE SERVICES	0200	62,928	(6,509)	(6,419)	0	3,209	53,209
EXPENDITURE TOTALS		62,928	(6,509)	(6,419)	0	3,209	53,209
SOURCE OF FUNDING							
GENERAL FUND	1001	62,928	(6,509)	(6,419)	0	3,209	53,209
GENERAL FUND/BRA	G	62,928	(6,509)	(6,419)	0	3,209	53,209
TOTAL FUNDING		62,928	(6,509)	(6,419)	0	3,209	53,209
AUTHORIZED EMPLOYEES							

Department Name: DEPARTMENT OF REVENUE
 Division Name: ADMINISTRATION
 Unit Name: ADMINISTRATIVE SERVICES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0103	001	101

SECTION 1. UNIT STATUTORY AUTHORITY

W.S. 9-4-201 through 9-4-217 (Accounting Funds Consolidation; Safeguarding and Accounting for Taxes Accrued), W.S. 39-11-102, 39-13-111, 39-14-111, 211, 311, 411, 511, 611, 711 and 801, 39-15-111, and 211, 39-16-111 and 211, 39-18-111, 39-19-111, 39-20-111, 39-21-111.

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 9 – Position Reduction

A. EXPLANATION OF REDUCTION: Eliminate position in Administrative Services Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0103 - Salaries	(\$62,275)	100% General Fund
2 0105 - Benefits	<u>(\$39,274)</u>	100% General Fund
Total	(\$101,549)	100% General Fund

C. REDUCTION IMPACT: One of the major goals of the Administrative Services Division is to insure the processing and deposit of all funds received on the date of receipt to insure that earnings on the deposit are immediately recognized. The loss of this position may put that goal in jeopardy. There are times during the month when traffic is heavy processing and therefore may not meet the State Treasurer’s deadlines for deposit. Additionally the accuracy could suffer when this work must be assigned to others working to meet that deadline. The ultimate impact of this action would be earnings in the general fund on the days when this deadline cannot be met. The duties of the position would be reassigned to others and the deposits would be made as soon as possible.

GOVERNOR’S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

Department Name: DEPARTMENT OF REVENUE Division Name: ADMINISTRATION Unit Name: ADMINISTRATIVE SERVICES			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0100	0103	001	101
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
SALARIES CLASSIFIED	0103	863,309	(62,275)	0	0	0	801,034
EMPLOYER PD BENEFITS	0105	250,311	(16,063)	0	0	0	234,248
EMPLOYER HEALTH INS BENEFITS	0196	350,074	(22,837)	0	0	0	327,237
RETIREEES INSURANCE	0197	5,330	(374)	0	0	0	4,956
PERSONNEL	0100	1,469,024	(101,549)	0	0	0	1,367,475
EQUIPMENT REP & MNTC	0202	2,167	0	0	0	0	2,167
UTILITIES	0203	2,591	0	0	0	0	2,591
COMMUNICATION	0204	4,769	0	0	0	0	4,769
DUES-LICENSES-REGIST	0207	1,944	0	0	0	0	1,944
OFFICE SUPPL-PRINTNG	0231	13,568	0	0	0	0	13,568
EDUCA-RECREATNL SUPP	0236	357	0	0	0	0	357
IT HARDWARE	0242	0	0	0	0	0	0
MAINTENANCE AGREEMENTS	0292	96,746	0	0	0	0	96,746
SUPPORTIVE SERVICES	0200	122,142	0	0	0	0	122,142
TELECOMMUNICATIONS	0420	6,383	0	0	0	0	6,383
CENT. SERV./DATA SERV.	0400	6,383	0	0	0	0	6,383
CONTRACT SERVICES	0901	40,000	0	0	0	0	40,000
CONTRACTUAL SERVICES	0900	40,000	0	0	0	0	40,000
EXPENDITURE TOTALS		1,637,549	(101,549)	0	0	0	1,536,000
SOURCE OF FUNDING							
GENERAL FUND	1001	1,637,549	(101,549)	0	0	0	1,536,000
GENERAL FUND/BRA	G	1,637,549	(101,549)	0	0	0	1,536,000
TOTAL FUNDING		1,637,549	(101,549)	0	0	0	1,536,000
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		9	(1)	0	0	0	8
TOTAL AUTHORIZED EMPLOYEES		9	(1)	0	0	0	8

Department Name: DEPARTMENT OF REVENUE
 Division Name: ADMINISTRATION
 Unit Name: INFORMATION TECHNOLOGY DIV.

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0105	001	101

SECTION 1. UNIT STATUTORY AUTHORITY

Chapter 85, 1990 Session Laws, Section 1(a)(i)

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 7 – Reduce Maintenance Agreements

A. EXPLANATION OF REDUCTION: Reduction in Maintenance Agreements

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0292 - Maintenance Agreements	(\$81,903)	100% General Fund
Total	(\$81,903)	100% General Fund

C. REDUCTION IMPACT:

The Agency has made significant changes to the tax systems over the last biennium. We have converted our MTS (Mineral Tax System) system from Informix to SQL and are in the process of converting the ETS (Excise Tax System) system with a completion date of December 2020. This has allowed the agency to produce savings in our maintenance budget. The reduction of this maintenance will not affect the Agency going forward as we continue to strive to reduce costs and become more efficient.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$81,903). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$40,952) be reduced this biennium and the on-going portion of this reduction amount of (\$40,951) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE Division Name: ADMINISTRATION Unit Name: INFORMATION TECHNOLOGY DIV.			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0100	0105	001	101
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
EQUIPMENT REP & MNTC	0202	98	0	0	0	0	98
UTILITIES	0203	1,703	0	0	0	0	1,703
COMMUNICATION	0204	75	0	0	0	0	75
EDUCA-RECREATNL SUPP	0236	946	0	0	0	0	946
MAINTENANCE AGREEMENTS	0292	210,804	0	(81,903)	0	40,951	169,852
SUPPORTIVE SERVICES	0200	213,626	0	(81,903)	0	40,951	172,674
CENTRAL-SER DATA-SER	0410	200,212	0	0	0	0	200,212
TELECOMMUNICATIONS	0420	363	0	0	0	0	363
CENT. SERV./DATA SERV.	0400	200,575	0	0	0	0	200,575
CONTRACT SERVICES	0901	82,982	0	0	0	0	82,982
SPECIAL PROJ & SVCS	0903	166,250	0	0	0	0	166,250
CONTRACTUAL SERVICES	0900	249,232	0	0	0	0	249,232
EXPENDITURE TOTALS		663,433	0	(81,903)	0	40,951	622,481
SOURCE OF FUNDING							
GENERAL FUND	1001	663,433	0	(81,903)	0	40,951	622,481
GENERAL FUND - EFFECTIVE IMMEDIATE	1001EI	0	0	0	0	0	0
GENERAL FUND/BRA	G	663,433	0	(81,903)	0	40,951	622,481
TOTAL FUNDING		663,433	0	(81,903)	0	40,951	622,481
AUTHORIZED EMPLOYEES							

Department Name: DEPARTMENT OF REVENUE Division Name: REVENUE DIVISION		Department Number: 011 Division Number: 0200					
1	2	3	4	5	6	7	
Division	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
UNIT							
EXCISE TAX DIVISION	0201	7,114,932	(60,721)	(65,000)	0	32,500	7,021,711
MINERAL TAX DIVISION	0285	3,113,159	(173,576)	(5,000)	0	2,500	2,937,083
TOTAL BY UNIT		10,228,091	(234,297)	(70,000)	0	35,000	9,958,794
OBJECT SERIES							
PERSONNEL	0100	9,023,095	(173,576)	0	0	0	8,849,519
SUPPORTIVE SERVICES	0200	610,571	(60,721)	(70,000)	0	35,000	514,850
CENT. SERV./DATA SERV.	0400	87,451	0	0	0	0	87,451
CONTRACTUAL SERVICES	0900	506,974	0	0	0	0	506,974
TOTAL BY OBJECT SERIES		10,228,091	(234,297)	(70,000)	0	35,000	9,958,794
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	9,388,198	(186,389)	(70,000)	0	35,000	9,166,809
SPECIAL REVENUE	SR	839,893	(47,908)	0	0	0	791,985
TOTAL BY FUNDS		10,228,091	(234,297)	(70,000)	0	35,000	9,958,794
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		50	(1)	0	0	0	49
TOTAL AUTHORIZED EMPLOYEES		50	(1)	0	0	0	49

Department Name: DEPARTMENT OF REVENUE

Division Name: REVENUE DIVISION

Unit Name: EXCISE TAX DIVISION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0201	001	201

SECTION 1. UNIT STATUTORY AUTHORITY

Function Title Chapter
 Sales and Use Tax 39 15,16
 Cigarette Tax 39 18
 Estate Tax 39 19
 W.S. Title 39, Chapter 11; United States Bankruptcy Code.

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS
PRIORITY # 5– Excise Tax Out of State Travel

A. EXPLANATION OF REDUCTION: Eliminate Out of State Travel for the Excise Tax Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0222 - Out of State Travel	(\$3,654)	100% General Fund
	Total	(\$3,654)	100% General Fund

C. REDUCTION IMPACT: Eliminating out of state travel is not critical to the current operation of the organization. While it does provide opportunities for professional education and inclusion in national tax administration meetings, it is not critical to the mission.

GOVERNOR'S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

PRIORITY # 6 – Permanently Assigned Vehicle

A. EXPLANATION OF REDUCTION: Reduction in permanently assigned vehicle within the Excise Tax Division associated with the field representative position.

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0223 - Permanently Assigned Vehicles	(\$57,067)	100% General Fund
	Total	(\$57,067)	100% General Fund

Department Name: DEPARTMENT OF REVENUE

Division Name: REVENUE DIVISION

Unit Name: EXCISE TAX DIVISION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0201	001	201

C. REDUCTION IMPACT: Removing this amount of funding for permanently assigned vehicles is something which has been reverted in the past. If the field representative position is removed then the vehicle assigned to that position will be returned to A&I for reassignment or auction.

GOVERNOR'S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 3 – Reduce In-State Travel

A. EXPLANATION OF REDUCTION: Reduce In-State Travel for the Excise Tax Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0221 - In-State Travel	(\$15,000)	100% General Fund
	Total	(\$15,000)	100% General Fund

C. REDUCTION IMPACT:

Reducing the in-state travel for the Excise Tax Division will eliminate any potential for field representative training in the Cheyenne office. All training will be held by webinar. Not ideal but will have to work. One reason for holding training for the field in Cheyenne is for the representatives to meet individually with their supervisors and get to know each other. All remaining travel will be to support field reps supporting the areas left by reduction in force in other areas. Traveling to communities that are over 100 miles away will require meals and in some instances lodging. Participation in interim committee meetings by the Excise Tax Administrator will have to be conducted remotely or meetings will have to be held in Cheyenne.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$15,000). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$7,500) be reduced this biennium and the on-going portion of this reduction amount of (\$7,500) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE

Division Name: REVENUE DIVISION

Unit Name: EXCISE TAX DIVISION

	Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR	
011	0200	0201	001	201	

PRIORITY # 8– Reduce Office Supplies

A. EXPLANATION OF REDUCTION: Reduce Office Supplies / Printing for the Excise Tax Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0231 - Office Suppl-Printing	(\$50,000)	100% General Fund
Total	(\$50,000)	100% General Fund

C. REDUCTION IMPACT:

Reducing the office supplies budget can be risky. When we purchase new computer technology that requires supplies to run such as printers we never know what these supplies may cost. Over the years this budget has often reverted substantial dollar amounts that went unexpended. We will watch the balances closely but believe this can be sustained.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$50,000). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$25,000) be reduced this biennium and the on-going portion of this reduction amount of (\$25,000) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE Division Name: REVENUE DIVISION Unit Name: EXCISE TAX DIVISION			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0200	0201	001	201
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
SALARIES CLASSIFIED	0103	3,674,998	0	0	0	0	3,674,998
EMPLOYER PD BENEFITS	0105	1,040,913	0	0	0	0	1,040,913
EMPLOYER HEALTH INS BENEFITS	0196	1,242,039	0	0	0	0	1,242,039
RETIREEES INSURANCE	0197	22,055	0	0	0	0	22,055
PERSONNEL	0100	5,980,005	0	0	0	0	5,980,005
EQUIPMENT REP & MNTC	0202	2,818	0	0	0	0	2,818
UTILITIES	0203	2,910	0	0	0	0	2,910
COMMUNICATION	0204	195,000	0	0	0	0	195,000
DUES-LICENSES-REGIST	0207	30,000	0	0	0	0	30,000
ADVERTISING-PROMOT	0208	800	0	0	0	0	800
MISCELLANEOUS	0210	470	0	0	0	0	470
TRAVEL IN STATE	0221	30,000	0	(15,000)	0	7,500	22,500
TRAVEL OUT OF STATE	0222	3,654	(3,654)	0	0	0	0
PERMANENTLY ASSIGNED VEHICLES	0223	81,712	(57,067)	0	0	0	24,645
OFFICE SUPPL-PRINTNG	0231	162,738	0	(50,000)	0	25,000	137,738
MTR VEH&AIRPLANE SUP	0233	725	0	0	0	0	725
EDUCA-RECREATNL SUPP	0236	1,092	0	0	0	0	1,092
OTH REPAIR-MAINT SUP	0239	1	0	0	0	0	1
IT HARDWARE	0242	0	0	0	0	0	0
EQUIPMENT RENTAL	0252	1,393	0	0	0	0	1,393
JUDGEMENTS-COURT-OTH	0256	30,000	0	0	0	0	30,000
MAINTENANCE AGREEMENTS	0292	12,009	0	0	0	0	12,009
SUPPORTIVE SERVICES	0200	555,322	(60,721)	(65,000)	0	32,500	462,101
CENTRAL-SER DATA-SER	0410	1,798	0	0	0	0	1,798
TELECOMMUNICATIONS	0420	73,058	0	0	0	0	73,058
CENT. SERV./DATA SERV.	0400	74,856	0	0	0	0	74,856
CONTRACT SERVICES	0901	504,749	0	0	0	0	504,749
CONTRACTUAL SERVICES	0900	504,749	0	0	0	0	504,749
EXPENDITURE TOTALS		7,114,932	(60,721)	(65,000)	0	32,500	7,021,711
SOURCE OF FUNDING							
GENERAL FUND	1001	7,114,932	(60,721)	(65,000)	0	32,500	7,021,711
GENERAL FUND/BRA	G	7,114,932	(60,721)	(65,000)	0	32,500	7,021,711
TOTAL FUNDING		7,114,932	(60,721)	(65,000)	0	32,500	7,021,711
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		34	0	0	0	0	34
TOTAL AUTHORIZED EMPLOYEES		34	0	0	0	0	34

Department Name: DEPARTMENT OF REVENUE
 Division Name: REVENUE DIVISION
 Unit Name: MINERAL TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0285	001	201

SECTION 1. UNIT STATUTORY AUTHORITY

W.S. 39-14-101 through 39-14-711

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 8 – Position Reduction

A. EXPLANATION OF REDUCTION: Eliminate position in the Mineral Tax Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0103 - Salaries	(\$98,432)	72/28 General/Other Fund
2	0105 - Benefits	(\$75,144)	72/28 General/OtherFund
	Total	(\$125,668)	72% General Fund
	Total	(\$47,908)	28% Other Fund
	Total	(\$173,576)	

C. REDUCTION IMPACT: The elimination of the position from the Mineral Tax Division’s accounting section will require distributing duties to other sections for handling any overflow that the section supervisor cannot meet. The loss will eliminate most of the reconciliation of accounts which was being used to track discrepancies in reporting. The overall mission of the Mineral Division will be maintained but the gains offered in the report to the A&M efficiency study will be lost.

GOVERNOR’S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 4– Reduce In-State Travel

A. EXPLANATION OF REDUCTION: Reduce In-State Travel in the Mineral Tax Division

Department Name: DEPARTMENT OF REVENUE

Division Name: REVENUE DIVISION

Unit Name: MINERAL TAX DIVISION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0285	001	201

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0221 - In-State Travel	(\$5,000)	100% General Fund
Total	(\$5,000)	100% General Fund

C. REDUCTION IMPACT:

With the elimination of instate travel for the Mineral Division, all interim committee meetings will either have to be held in Cheyenne or will require live streaming which will allow the Mineral administrator to testify and participate by some sort of remote meeting software such as Zoom or Go To Meeting.

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$5,000). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$2,500) be reduced this biennium and the on-going portion of this reduction amount of (\$2,500) be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE		Wyoming On Line Financial Codes					
Division Name: REVENUE DIVISION		DEPT	DIVISION	UNIT	FUND	APPR	
Unit Name: MINERAL TAX DIVISION		011	0200	0285	001	201	
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
SALARIES CLASSIFIED	0103	1,937,738	(98,432)	0	0	0	1,839,306
EMPLOYER PD BENEFITS	0105	569,260	(29,086)	0	0	0	540,174
EMPLOYER HEALTH INS BENEFITS	0196	524,753	(45,447)	0	0	0	479,306
RETIREEES INSURANCE	0197	11,339	(611)	0	0	0	10,728
PERSONNEL	0100	3,043,090	(173,576)	0	0	0	2,869,514
EQUIPMENT REP & MNTC	0202	2,100	0	0	0	0	2,100
UTILITIES	0203	1,290	0	0	0	0	1,290
COMMUNICATION	0204	11,470	0	0	0	0	11,470
DUES-LICENSES-REGIST	0207	5,000	0	0	0	0	5,000
ADVERTISING-PROMOT	0208	1,000	0	0	0	0	1,000
TRAVEL IN STATE	0221	5,000	0	(5,000)	0	2,500	2,500
TRAVEL OUT OF STATE	0222	5,000	0	0	0	0	5,000
OFFICE SUPPL-PRINTNG	0231	11,000	0	0	0	0	11,000
EDUCA-RECREATNL SUPP	0236	2,094	0	2,094	0	0	2,094
IT HARDWARE	0242	5,568	0	0	0	0	5,568
REAL PROPERTY RENTAL	0251	2,000	0	0	0	0	2,000
EQUIPMENT RENTAL	0252	1,100	0	0	0	0	1,100
JUDGEMENTS-COURT-OTH	0256	1,000	0	0	0	0	1,000
MAINTENANCE AGREEMENTS	0292	1,627	0	0	0	0	1,627
SUPPORTIVE SERVICES	0200	55,249	0	(5,000)	0	2,500	52,749
TELECOMMUNICATIONS	0420	12,595	0	0	0	0	12,595
CENT. SERV./DATA SERV.	0400	12,595	0	0	0	0	12,595
CONTRACT SERVICES	0901	2,225	0	0	0	0	2,225
CONTRACTUAL SERVICES	0900	2,225	0	0	0	0	2,225
EXPENDITURE TOTALS		3,113,159	(173,576)	(5,000)	0	2,500	2,937,083
SOURCE OF FUNDING							
GENERAL FUND	1001	2,273,266	(125,668)	(5,000)	0	2,500	2,145,098
GENERAL FUND/BRA	G	2,273,266	(125,668)	(5,000)	0	2,500	2,145,098
HIGHWAY NONSTATUTORY	5045	839,893	(47,908)	0	0	0	791,985
SPECIAL REVENUE	SR	839,893	(47,908)	0	0	0	791,985
TOTAL FUNDING		3,113,159	(173,576)	(5,000)	0	2,500	2,937,083
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		16	(1)	0	0	0	15
TOTAL AUTHORIZED EMPLOYEES		16	(1)	0	0	0	15

Department Name: DEPARTMENT OF REVENUE Division Name: VALUATION DIVISION		Department Number: 011 Division Number: 0300					
1 Division	Code	2 BFY 2021 Total Budget	3 Dept Step 2 COVID19 Reductions	4 Dept Step 3 COVID19 Reductions	5 Supplemental Request	6 Governor Changes Total	7 Governor's Recommended Approp.
UNIT							
PROPERTY TAX DIVISION	0301	4,684,377	(190,544)	(314,872)	0	48,887	4,227,848
PROPERTY TAX REFUND PROGRAM	0303	2,110,744	(1,000,000)	(247,679)	0	0	863,065
TOTAL BY UNIT		6,795,121	(1,190,544)	(562,551)	0	48,887	5,090,913
OBJECT SERIES							
PERSONNEL	0100	2,261,157	(190,544)	0	0	0	2,070,613
SUPPORTIVE SERVICES	0200	2,322,297	0	(314,872)	0	48,887	2,056,312
CENT. SERV./DATA SERV.	0400	9,923	0	0	0	0	9,923
GRANTS & AID PAYMENT	0600	0	0	0	0	0	0
CONTRACTUAL SERVICES	0900	2,201,744	(1,000,000)	(247,679)	0	0	954,065
TOTAL BY OBJECT SERIES		6,795,121	(1,190,544)	(562,551)	0	48,887	5,090,913
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	6,795,121	(1,190,544)	(562,551)	0	48,887	5,090,913
TOTAL BY FUNDS		6,795,121	(1,190,544)	(562,551)	0	48,887	5,090,913
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		11	(1)	0	0	0	10
TOTAL AUTHORIZED EMPLOYEES		11	(1)	0	0	0	10

Department Name: DEPARTMENT OF REVENUE
 Division Name: VALUATION DIVISION
 Unit Name: PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

SECTION 1. UNIT STATUTORY AUTHORITY

W. S. 18-3-201, 37-2-106 through 37-2-109, 39-11-101 through 39-11-111, 39-21-101 through 39-21-111.

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 7 – Position Reduction

A. EXPLANATION OF REDUCTION: Eliminate position in the Property Tax Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0103 - Salaries	(\$108,956)	100% General Fund
2	0105 - Benefits	(\$81,588)	100% General Fund
	Total	(\$190,544)	100% General Fund

C. REDUCTION IMPACT: Elimination of a position from the Appraisal Services Section of the Property Tax Division will impact the Division’s ability to audit each of the 23 county assessor offices on an annual basis as required by statute. One of two major priorities of the Property Tax Division’s mission is to provide state assessment of specific properties as well as oversight and training for the county assessors. The ultimate goal is to provide uniformity in the valuation of property across Wyoming. The loss of 17% of the staff will mean offering less opportunity for training of assessors and their staff. Answering customer service related questions would be limited and assistance with the assessor’s offices under SBOE work plans could be difficult if not impossible. Please note that appraisal services would continue to offer services to the assessors but the level of service will certainly be impacted.

GOVERNOR’S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 5 – Reduce In-State Travel

A. EXPLANATION OF REDUCTION: Reduce In-State Travel in the Property Tax Division

Department Name: DEPARTMENT OF REVENUE

Division Name: VALUATION DIVISION

Unit Name: PROPERTY TAX DIVISION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0221 - In-State Travel	(\$20,000)	100% General Fund
Total	(\$20,000)	100% General Fund

C. REDUCTION IMPACT:

Reducing the instate travel for the Property Tax Division will force the division to hold all assessor training in Cheyenne. It would also require us to conduct audit reviews of each of the 23 county assessor’s offices over the phone. Participation in interim committee meetings by the Property Tax Administrator will have to be conducted remotely or meetings will have to be held in Cheyenne.

GOVERNOR’S RECOMMENDATION

I recommend approval of this budget reduction of (\$20,000). Of this recommendation, \$0 is one-time funding. I recommend that one-half (\$10,000) be reduced this biennium and the on-going portion of this reduction amount of (\$10,000) be biennialized for BFY 2023-2024.

PRIORITY # 9 – Reduction in Dues-Licenses-Regist

A. EXPLANATION OF REDUCTION: Reduction in Training Course Materials for Assessor Training

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0207 - Dues-Licenses-Regist	(\$77,775)	100% General Fund
Total	(\$77,775)	100% General Fund

C. REDUCTION IMPACT:

Reducing the budget for Assessor training will minimize the opportunity that the assessors have for becoming certified as well as opportunities for maintaining certification through continuing education. The overall impact is an assessor staff that does not have the skills necessary to conduct complex appraisals such as multi-family dwellings and commercial properties.

Department Name: DEPARTMENT OF REVENUE
 Division Name: VALUATION DIVISION
 Unit Name: PROPERTY TAX DIVISION

Wyoming On Line Financial Codes				
DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

GOVERNOR'S RECOMMENDATION

I recommend approval of this budget reduction of (\$77,775). Of this recommendation, \$0 is one-time funding. I recommend that (\$38,888) be reduced this biennium and the on-going portion of this reduction amount of (\$38,887) be biennialized for BFY 2023-2024.

PRIORITY # 10 – Reduce IT Hardware

A. EXPLANATION OF REDUCTION: Eliminate the Server Replacement for the Counties

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

	Object Code	Amount	Funding Source
1	0242 - IT Hardware	(\$217,097)	100% General Fund
	Total	(\$217,097)	100% General Fund

C. REDUCTION IMPACT:

The State currently provides the funding for the ongoing replacement of servers and PC's in each of the 23 county assessor's offices. Elimination of this funding would shift the burden of replacement to the counties.

GOVERNOR'S RECOMMENDATION

I recommend approval of this one-time budget reduction of (\$217,097). I also recommend that this reduction not be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE Division Name: VALUATION DIVISION Unit Name: PROPERTY TAX DIVISION			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0300	0301	001	301
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
SALARIES CLASSIFIED	0103	1,460,404	(108,955)	0	0	0	1,351,449
EMPLOYER PD BENEFITS	0105	391,941	(28,947)	0	0	0	362,994
EMPLOYER HEALTH INS BENEFITS	0196	399,942	(51,983)	0	0	0	347,959
RETIREEES INSURANCE	0197	8,870	(659)	0	0	0	8,211
PERSONNEL	0100	2,261,157	(190,544)	0	0	0	2,070,613
UTILITIES	0203	1,100	0	0	0	0	1,100
COMMUNICATION	0204	9,000	0	0	0	0	9,000
DUES-LICENSES-REGIST	0207	155,550	0	(77,775)	0	38,887	116,662
ADVERTISING-PROMOT	0208	1,000	0	0	0	0	1,000
TRAVEL IN STATE	0221	39,974	0	(20,000)	0	10,000	29,974
TRAVEL OUT OF STATE	0222	8,900	0	0	0	0	8,900
OFFICE SUPPL-PRINTNG	0231	14,000	0	0	0	0	14,000
OTH REPAIR-MAINT SUP	0239	400	0	0	0	0	400
IT HARDWARE	0242	217,097	0	(217,097)	0	0	0
REAL PROPERTY RENTAL	0251	1,849	0	0	0	0	1,849
MAINTENANCE AGREEMENTS	0292	1,873,427	0	0	0	0	1,873,427
SUPPORTIVE SERVICES	0200	2,322,297	0	(314,872)	0	48,887	2,056,312
CENTRAL-SER DATA-SER	0410	648	0	0	0	0	648
TELECOMMUNICATIONS	0420	9,275	0	0	0	0	9,275
CENT. SERV./DATA SERV.	0400	9,923	0	0	0	0	9,923
CONTRACT SERVICES	0901	91,000	0	0	0	0	91,000
CONTRACTUAL SERVICES	0900	91,000	0	0	0	0	91,000
EXPENDITURE TOTALS		4,684,377	(190,544)	(314,872)	0	48,887	4,227,848
SOURCE OF FUNDING							
GENERAL FUND	1001	4,684,377	(190,544)	(314,872)	0	48,887	4,227,848
GENERAL FUND - EFFECTIVE IMMED	1001EI	0	0	0	0	0	0
GENERAL FUND/BRA	G	4,684,377	(190,544)	(314,872)	0	48,887	4,227,848
TOTAL FUNDING		4,684,377	(190,544)	(314,872)	0	48,887	4,227,848
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		11	(1)	0	0	0	10
TOTAL AUTHORIZED EMPLOYEES		11	(1)	0	0	0	10

Department Name: DEPARTMENT OF REVENUE
 Division Name: VALUATION DIVISION
 Unit Name: PROPERTY TAX REFUND PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0303	001	301

SECTION 1. UNIT STATUTORY AUTHORITY

W.S. 39-13-109 (c) (iv)

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 1 – Property Tax Refund Program Funding

A. EXPLANATION OF REDUCTION: Removal of year two funding for the Property Tax Refund Program

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0903 - Special Projects	(\$1,000,000)	100% General Fund
Total	(\$1,000,000)	100% General Fund

C. REDUCTION IMPACT: Removal of funding for year 2 of the Property Tax Refund Program will impact citizens across the state that have limited means to pay these taxes. The refunds are designed to offer relief for people that meet specific income requirements and asset requirements. Over the last several years this program has aided over 2,300 citizens needing help. The program offers eligible recipients as much as ½ of their property tax in the form of a refund. This refund is capped at ½ of the median property tax paid in their county. Removal of these funds will leave these citizens without relief they need. In 2015, the last year of full funding, the program provided an average refund of \$431.38 for 2,316 applicants to the program.

GOVERNOR'S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$1,000,000 is one-time funding.

SECTION 6. STEP THREE COVID19 BUDGET REDUCTIONS

PRIORITY # 1 – Property Tax Refund Program Savings

A. EXPLANATION OF REDUCTION: Reduction from 2019 Property Tax Refund Program

Department Name: DEPARTMENT OF REVENUE
 Division Name: VALUATION DIVISION
 Unit Name: PROPERTY TAX REFUND PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0303	001	301

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0903 - Special Projects & Svces	(\$247,679)	100% General Fund
Total	(\$247,679)	100% General Fund

C. REDUCTION IMPACT: This reduction will not have an impact to the Department. The Department completed the Tax Refunds for Tax Year 2019 and issued a total of \$752,320.12 to 1,411 applicants. This resulted in a savings from the \$1,000,000.00 that was originally appropriated for this purpose.

GOVERNOR'S RECOMMENDATION

I recommend approval of this one-time budget reduction of (\$247,679). I also recommend that this reduction not be biennialized for BFY 2023-2024.

Department Name: DEPARTMENT OF REVENUE Division Name: VALUATION DIVISION Unit Name: PROPERTY TAX REFUND PROGRAM			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0300	0303	001	301
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
TAX EXEMPTION	0601	0	0	0	0	0	0
GRANTS & AID PAYMENT	0600	0	0	0	0	0	0
SPECIAL PROJ & SVCS	0903	2,110,744	(1,000,000)	(247,679)	0	0	863,065
CONTRACTUAL SERVICES	0900	2,110,744	(1,000,000)	(247,679)	0	0	863,065
EXPENDITURE TOTALS		2,110,744	(1,000,000)	(247,679)	0	0	863,065
SOURCE OF FUNDING							
GENERAL FUND	1001	2,110,744	(1,000,000)	(247,679)	0	0	863,065
GENERAL FUND - EFFECTIVE IMMEDIATE	1001EI	0	0	0	0	0	0
GENERAL FUND/BRA	G	2,110,744	(1,000,000)	(247,679)	0	0	863,065
TOTAL FUNDING		2,110,744	(1,000,000)	(247,679)	0	0	863,065
AUTHORIZED EMPLOYEES							

Department Name: DEPARTMENT OF REVENUE Division Name: LIQUOR DIVISION		Department Number: 011 Division Number: 0500					
1	2	3	4	5	6	7	
Division	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
UNIT							
ADMINISTRATION-LIQUOR	0501	8,580,605	0	0	0	0	8,580,605
ALCOHOL SERVER TRAINING PROGRAM	0502	298,050	(298,050)	0	0	0	0
TOTAL BY UNIT		8,878,655	(298,050)	0	0	0	8,580,605
OBJECT SERIES							
PERSONNEL	0100	6,374,717	0	0	0	0	6,374,717
SUPPORTIVE SERVICES	0200	773,400	(13,250)	0	0	0	760,150
RESTRICTIVE SERVICES	0300	307,978	0	0	0	0	307,978
CENT. SERV./DATA SERV.	0400	298,411	0	0	0	0	298,411
CONTRACTUAL SERVICES	0900	1,124,149	(284,800)	0	0	0	839,349
TOTAL BY OBJECT SERIES		8,878,655	(298,050)	0	0	0	8,580,605
SOURCES OF FUNDING							
ENTERPRISE FUND	EF	8,878,655	(298,050)	0	0	0	8,580,605
TOTAL BY FUNDS		8,878,655	(298,050)	0	0	0	8,580,605
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		41	0	0	0	0	41
TOTAL AUTHORIZED EMPLOYEES		41	0	0	0	0	41

Department Name: DEPARTMENT OF REVENUE
 Division Name: LIQUOR DIVISION
 Unit Name: ALCOHOL SERVER TRAINING PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0502	E03	E03

SECTION 1. UNIT STATUTORY AUTHORITY

Title 12

SECTION 3. SPECIAL REVENUE FUND HISTORY

OTHER FUND USAGE HISTORY

Agency Fund E03 - Enterprise Fund

				Estimate	Estimate
	15/16	17/18	19/20	21/22	23/24
Beginning Balance	\$231,650	\$252,260	\$221,550	\$198,050	\$198,050
- Expenditures Unit 0502	(\$206,800)	(\$227,840)	(\$208,510)	(\$198,050)	(\$198,050)
+ Revenue	\$227,410	\$197,130	\$185,010	\$198,050	\$198,050
Ending Balance	<u>\$252,260</u>	<u>\$221,550</u>	<u>\$198,050</u>	<u>\$198,050</u>	<u>\$198,050</u>

Current balance as of this report - \$11,680

Statutory Authority W.S. Title 12

Fund Description and restrictions - Enrolled Act #89, Wyoming Statutes 2002 provides for the establishment of an optional server training program for alcohol servers. Rules are promulgated by the Department of Revenue, Liquor Division. Coordination of this program by the Liquor Division will entail establishment of a database of servers, a certified program, administration, and travel and incidental expenditures for the biennium. The compliance section has been instrumental in developing legislation to enact and certify alcohol servers, law enforcement personnel, and licensing authority personnel through the TIPS program. TIPS (Training for Intervention Procedures) is designed to prevent alcohol abuse, drunk driving and underage drinking by enhancing the fundamental "people skills" of servers, sellers and consumers of alcohol. TIPS gives individuals the knowledge and confidence they need to recognize potential alcohol-related problems and effectively intervene to prevent alcohol-related tragedies. In a working partnership with the Wyoming State Liquor Association the Liquor Division has helped train over 23,000 individuals in the TIPS program since its inception in 1997.

Department Name: DEPARTMENT OF REVENUE
 Division Name: LIQUOR DIVISION
 Unit Name: ALCOHOL SERVER TRAINING PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0502	E03	E03

Revenue Sources Codes & Descriptions:

9511 Liquor Commissions Collections

SECTION 5. STEP TWO COVID19 BUDGET REDUCTIONS

PRIORITY # 2 – TIPS Training Program

A. EXPLANATION OF REDUCTION: De-funding of the TIPS Program from the Liquor Division

B. REDUCTION BY OBJECT CODE, FUNDING AMOUNT & FUND SOURCE:

Object Code	Amount	Funding Source
1 0204 - Communication	(\$250)	100% Enterprise Fund
2 0207 - Dues-License-Regist	(\$1,750)	100% Enterprise Fund
3 0221 - In-State-Travel	(\$2,400)	100% Enterprise Fund
4 0222 - Out-of-Travel	(\$2,250)	100% Enterprise Fund
5 0231 - Office-Suppl-Printing	(\$100)	100% Enterprise Fund
6 0236 - Educa-Recreatnl Supp	(\$6,500)	100% Enterprise Fund
7 0901 - Contract Services	(\$284,800)	100% Enterprise Fund
Total	(\$298,050)	100% Enterprise Fund

C. REDUCTION IMPACT: Defunding the TIPS (Training for Intervention Procedure Services) program from the Liquor Division’s budget would shift the cost of server training to the liquor retailers in Wyoming. A growing number of municipalities are requiring TIPS training prior to allowing servers to serve and dispense alcoholic products. The program is designed to provide servers with education to avoid overserving the public and helping to minimize DUI issues. While the tips training is critical to the public, it is currently being provided for retail liquor establishments at no cost to the retailer. While the funding provided for this program comes from enterprise funds the profit remitted back to the general fund from the Liquor Division is directly affected by these costs. The ultimate impact shifts the burden to liquor retailers or local governments if they decide to assume the costs. Please note, the current TIPS contract is with the Wyoming State Liquor Association and that this action would impact over 1,300 retailers from around the state. It will most likely be politically sensitive.

GOVERNOR’S RECOMMENDATION

I recommend approval of this biennial reduction. Of this recommendation, \$0 is one-time funding.

Department Name: DEPARTMENT OF REVENUE Division Name: LIQUOR DIVISION Unit Name: ALCOHOL SERVER TRAINING PROGRAM			Wyoming On Line Financial Codes				
			DEPT	DIVISION	UNIT	FUND	APPR
			011	0500	0502	E03	E03
1	2	3	4	5	6	7	
Description	Code	BFY 2021 Total Budget	Dept Step 2 COVID19 Reductions	Dept Step 3 COVID19 Reductions	Supplemental Request	Governor Changes Total	Governor's Recommended Approp.
EXPENDITURES							
COMMUNICATION	0204	250	(250)	0	0	0	0
DUES-LICENSES-REGIST	0207	1,750	(1,750)	0	0	0	0
TRAVEL IN STATE	0221	2,400	(2,400)	0	0	0	0
TRAVEL OUT OF STATE	0222	2,250	(2,250)	0	0	0	0
OFFICE SUPPL-PRINTNG	0231	100	(100)	0	0	0	0
EDUCA-RECREATNL SUPP	0236	6,500	(6,500)	0	0	0	0
SUPPORTIVE SERVICES	0200	13,250	(13,250)	0	0	0	0
CONTRACT SERVICES	0901	284,800	(284,800)	0	0	0	0
CONTRACTUAL SERVICES	0900	284,800	(284,800)	0	0	0	0
EXPENDITURE TOTALS		298,050	(298,050)	0	0	0	0
SOURCE OF FUNDING							
LIQUOR COMMISSION COLLECTIONS	9511	298,050	(298,050)	0	0	0	0
ENTERPRISE FUND	E	0	0	0	0	0	0
ENTERPRISE FUND	EF	298,050	(298,050)	0	0	0	0
TOTAL FUNDING		298,050	(298,050)	0	0	0	0
AUTHORIZED EMPLOYEES							