State of Wyoming

2027-2028
Biennium Budget Request

Agency 011: Department of Revenue

Prepared for the February 2026 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 Bret Fanning

Title Director

Person(s) responsible for the preparation of this budget:

Yvonne Lovato

State Budget Department

TABLE OF CONTENTS

011 - DEPARTMENT OF REVENUE **PAGE**

DEPARTMENT BUDGET SUMMARY TABLE **4**
DEPARTMENT BUDGET NARRATIVE **5**

0100 - ADMINISTRATION **14**
0101 - ADMINISTRATION NARRATIVE 15
0101 - ADMINISTRATION BUDGET REQUEST 17
0102 - STREAMLINED SALE TAX PROJECT NARRATIVE 18
0102 - STREAMLINED SALE TAX PROJECT BUDGET REQUEST 20
0103 - ADMINISTRATIVE SERVICES NARRATIVE 21
0103 - ADMINISTRATIVE SERVICES BUDGET REQUEST 25
0105 - INFORMATION TECHNOLOGY DIV. NARRATIVE 26
0105 - INFORMATION TECHNOLOGY DIV. BUDGET REQUEST 29

0200 - REVENUE DIVISION **30**
0201 - EXCISE TAX DIVISION NARRATIVE 31
0201 - EXCISE TAX DIVISION BUDGET REQUEST 35
0285 - MINERAL TAX DIVISION NARRATIVE 37
0285 - MINERAL TAX DIVISION BUDGET REQUEST 41

0300 - VALUATION DIVISION **42**
0301 - PROPERTY TAX DIVISION NARRATIVE 43
0301 - PROPERTY TAX DIVISION BUDGET REQUEST 52
0303 - PROPERTY TAX REFUND PROGRAM NARRATIVE 53
0303 - PROPERTY TAX REFUND PROGRAM BUDGET REQUEST 55

0500 - LIQUOR DIVISION **56**
0501 - ADMINISTRATION-LIQUOR NARRATIVE 57
0501 - ADMINISTRATION-LIQUOR BUDGET REQUEST 68
0501 - ADMINISTRATION-LIQUOR - EXCEPTION PERSONNEL REPORT 70
0502 - ALCOHOL SERVER TRAINING PROGRAM NARRATIVE 71
0502 - ALCOHOL SERVER TRAINING PROGRAM BUDGET REQUEST 74

0600 - LIQUOR SALES & PURCHASES **75**
0601 - LIQUOR SALES & PURCHASES NARRATIVE 76
0601 - LIQUOR SALES & PURCHASES BUDGET REQUEST 79

0700 - GENERAL FUND TRANSFERS **80**

0701 - GENERAL FUND TRANSFERS NARRATIVE 81
0701 - GENERAL FUND TRANSFERS BUDGET REQUEST 84

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
DIVISION							
ADMINISTRATION	0100	6,517,488	6,534,334	245,825	6,780,159	0	6,780,159
REVENUE DIVISION	0200	10,862,719	11,262,279	79,276	11,341,555	0	11,341,555
VALUATION DIVISION	0300	27,934,359	7,391,164	26,659,890	34,051,054	(13,120,000)	20,931,054
LIQUOR DIVISION	0500	12,245,254	12,240,400	267,365	12,507,765	0	12,507,765
LIQUOR SALES & PURCHASES	0600	275,000,000	0	0	0	0	0
GENERAL FUND TRANSFERS	0700	42,000,000	42,000,000	0	42,000,000	0	42,000,000
TOTAL BY DIVISION		374,559,820	79,428,177	27,252,356	106,680,533	(13,120,000)	93,560,533
OBJECT SERIES							
PERSONNEL	0100	23,746,417	24,290,464	29,426	24,319,890	0	24,319,890
SUPPORTIVE SERVICES	0200	5,067,703	5,063,558	1,781,670	6,845,228	0	6,845,228
RESTRICTIVE SERVICES	0300	1,154	0	0	0	0	0
CENT. SERV./DATA SERV.	0400	572,019	820,784	221,260	1,042,044	0	1,042,044
NON-OPERATING EXPENDITURES	0800	317,000,000	42,000,000	0	42,000,000	0	42,000,000
CONTRACTUAL SERVICES	0900	28,172,527	7,253,371	25,220,000	32,473,371	(13,120,000)	19,353,371
TOTAL BY OBJECT SERIES		374,559,820	79,428,177	27,252,356	106,680,533	(13,120,000)	93,560,533
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	44,371,550	24,212,017	26,984,991	51,197,008	(13,120,000)	38,077,008
OTHER FUNDS	Z	330,188,270	55,216,160	267,365	55,483,525	0	55,483,525
TOTAL BY FUNDS		374,559,820	79,428,177	27,252,356	106,680,533	(13,120,000)	93,560,533
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		124.00	124.00	0.00	124.00	0.00	124.00
TOTAL AUTHORIZED EMPLOYEES		124.00	124.00	0.00	124.00	0.00	124.00

SECTION 1. STATE OF THE AGENCY

Wyoming Department of Revenue Overview

The Department has 124 full time employees and the 24/25 biennial budget is $358,793,268 of which $275,000,000 is a spending authority for our Liquor Division's enterprise fund, $42,000,000 for transfers to the general fund and $30 million to fund the Property Tax Refund Program. The Department collects $3.4 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.

Background & Structure

The Department is responsible for the collection of Wyoming's sales and use taxes, lodging taxes, tobacco taxes, electricity from wind resources tax, mineral 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 (1 FTE)*
- **Administrative Services**, *Accounting, tax processing, procurement, distribution of funds to governmental entities, Property Tax Refund Program (10 FTE)*
- **Excise Tax Division***, Sales and Use Tax, Tobacco Tax, Electricity from Wind Resources Tax, Lodging Tax (35 FTE)*
- **Mineral Tax Division***, Mineral Severance and Ad Valorem taxes (16 FTE)*
- **Property Tax Division***, Oversite of assessor practices, property assessment education, appraise department assessed companies, rail car tax collection, provision of CAMA software and hardware to each county, tax district tracking, provide support for veteran's exemption, agricultural land valuation, personal property valuation (10 FTE)*
- **Liquor Division***, primary wholesaler of spirits and wines in Wyoming; manage liquor procurement, vendor relations, logistics, and accounting; excise tax collection; warehouse operations; issue state liquor licenses; ensure compliance for local liquor licenses; and educate on Wyoming's liquor laws (52 FTE)*

DOR Basic Facts

- The agency deposited a total of $3.445 billion dollars in FY23 and $2.989 billion dollars in FY24.
- Property Tax Refund applications received for tax year 2023 - 14,782 applications were received, refunding a total of $14.2 million. For the Tax Year 2024 to date, we received 15,390 total applications. 14,020 applications were refunded totaling over $14.8 million.
- Department appraisers completed approximately 174 public utility company appraisals in FY23 and FY24 with a total assessed value in excess of $1.779 billion in both FY23 and FY24. 334 private rail car companies were appraised, generating $25,279,217 in tax dollars in FY23 and $1,723,373 in FY24. The division continues to administer the Public Utility Commission annual assessments which for FY24 totaled $6,002,249.

- On-going maintenance and support of the Computer Assisted Mass Appraisal system used by 23 county assessors and staff. Includes software and hardware acquisition and maintenance.
- Coordinate oblique imagery collection by vendor that is used in all counties and many state agencies.
- Yearly creation of state-wide tax district maps, mapping of oil & gas wells, and the creation of soil productivity maps that are used in the assessment of agricultural lands statewide.
- Coordinate appraisal/assessment education offerings for county assessors and staff. Track attendance and determined those personnel meeting the criteria to earn Property Tax Appraiser certification on an annual basis. Training and assistance to 23 County Assessors, and monitoring of local assessment work practices, along with the publishing of agricultural productivity valuations.
- Mineral Severance taxes collected and distributed totaling $739,342,311 (544 producers) in FY24 and $631,892,746 (509 producers) in FY25.
- Estimated Monthly Ad Valorem mineral tax administration consisting of reporting, invoicing, collection, and distribution to county treasurers started in January 2022. In Fiscal Year 2024, $760,368,962 was distributed to county treasurers. In Fiscal Year 2025, $735,662,257 was distributed to the county treasurers.
- Sales/use/lodging tax collections and net distributions (including all voter-approved pennies) totaled $1,295,967,167 in FY23 (47,338 vendors) and $1,394,469,139.91 in FY24 (50,122 vendors).
- Other excise taxes collected and distributed (prepaid wireless, tobacco, electrical generation from wind resources, penalties, interest, fees) totaled $28,825,503 in FY23 and $28,677,516 in FY24.
- Post Wayfair administration of sales and use taxes- With the U.S. Supreme Court decision on the state's right to collect sales taxes from remote sellers, the Department has seen significant increases in vendors licensing and collecting our taxes over the past few years.
- Excise Tax administration-Continue working with the legislature for clarification of statutory intent to avoid costly litigation for both the taxpayer and agency.
- Participation/communication with tax organizations, tax agencies of other states, attendance to legislative meetings-The Department continues to work on our community outreach and educational programs. Travel funding continues to be a challenge, but the Department strives to be as available (in person) as budgetarily possible.
- Excise Tax vendor access to real-time information- Continued expansion of our online filing portal to facilitate easier account maintenance and payments.
- In FY25, 3,024 total applications were processed by the Liquor Division, including 1,784 in-state local and state issued liquor licenses, as well as 1,240 direct shipper licenses.
- Alcohol sales volume in FY24 totaled the equivalent of 1,113,636 standard 9-liter cases, and 1,103,199 for FY25.
- In FY24, $19,000,000 was remitted to the state general fund, with $18,000,000 remitted in FY25.
- Collected $1,918,886 excise tax from beer, wines, and spirits in FY24, with $2,066,288 collected in FY25.
- Training for Intervention Procedures (TIPS) was provided to 1,560 servers in FY24 and 1,397 servers in FY25.

DOR Challenges/Risks/Priorities

The Department's current challenges and risks are:

- **Succession planning for the agency -** Focus on staff retention and filling vacancies quickly to ensure staff are not stressed by the amount of work that must be accomplished. Efforts to ensure staff receive training specific to their responsibilities and coping skills.

The Department's current priorities are:

- **Protect our technology platforms** – The Department has partnered with the company that originally wrote the code for our existing technology platforms for the excise tax division, mineral tax division, and administrative services. We will continue to work with this company to ensure the following are completed:
    - Maintain the existing platforms and provide necessary updates as needed
    - Respond to legislative changes
    - Keep the systems relevant in the future through modernization efforts
    - Use of tools such as PowerBI to analyze taxpayer returns/data to identify anomalies.
    - Use of technology to make reporting and remitting tax dollars easier for vendors and taxpayers
- **Liquor365 and Liquor365 online for the Liquor Division.** Maintain and continuously improve the online ordering, reporting, and internal systems to find additional efficiencies and enhance customer service.
- **IT Role** Is essential to reduce vendor dependence and provide sufficient support to internal and external Liquor365 and Liquor365 Online customers.
- **Safety & Security**. The Liquor Division has increased focus on facility and cyber security.
- **Migration of the Computer Assisted Mass Appraisal (CAMA) system from Oracle based to SQL.** The migration to SQL Server is currently in progress along with the move from physical servers to a cloud-based environment. Coordination with our vendors, and ETS as well as 23 county assessors and IT staff is on-going. Funding for hosting will be requested for the 27/28 biennium.

- **Excise Tax administration -** Work with the legislature to clarify statutory intent in hopes of avoiding costly litigation for both the taxpayer and the agency.

DOR Successes and Efficiencies

- **Property Tax Refund Program expansion.** Property Tax Refund applications received for tax year 2023 were 14,782 applications refunding a total of $14.2 million. For the Tax Year 2024 to date, we received 15,390 total applications refunding a total of over $14.8 million.

- **Implemented Liquor365** which is used for all internal operations within the Wyoming Liquor Division and Liquor365 Online which is the external facing online ordering and reporting system.

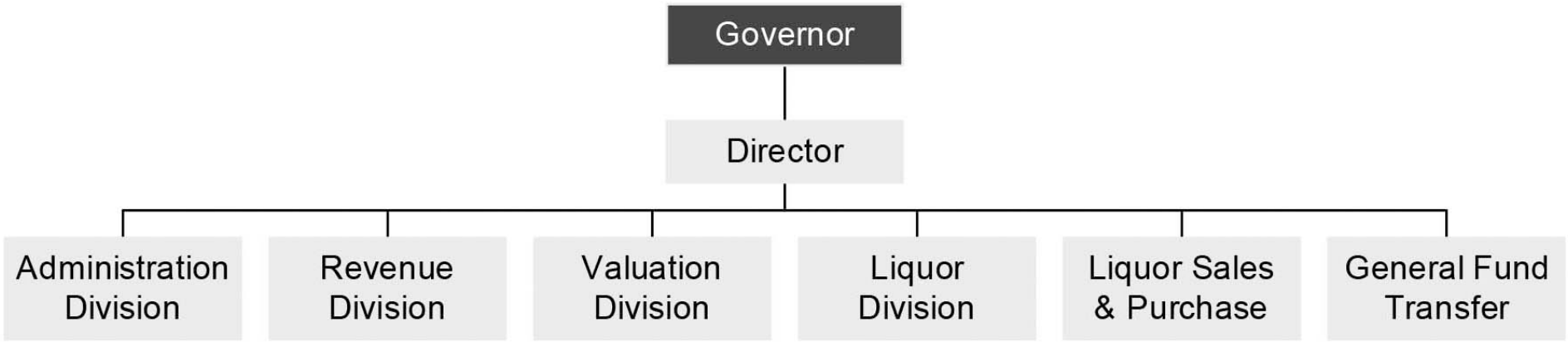
- **Next day delivery reinstituted** for all liquor orders placed by retailers before 9:00 am.

- **Liquor warehouse review.** Through a grant from NABCA, we were able to have a consultant review the current warehouse layout and recommend improvements that could increase productivity and warehouse utilization. The consultant has conducted these types of reviews all over the world. He recommended we proceed with layout changes and other suggestions made by our warehouse manager. Bottom line, they do not see a need for additional space projecting out 10 years.

- **Smooth transition**. The Liquor Division's mission, vision, and goals have been significantly advanced by the new Accounting Manager and Administrator. Their extensive experience and knowledge have been instrumental in ensuring a seamless transition, in light of recent retirements.
- **Faster Order Fulfillment:** Special purchase orders are now received and shipped within five days of warehouse arrival.
- **Streamlined Allocation Process:** A phone queue system has been implemented for a more efficient ordering process for highly allocated products.
- **Optimized Inbound Freight Handling:** Adjustments to inbound truck scheduling allow receivers and forklift operators ample time to check in and receive freight, leading to quicker identification of vendor errors.
- **Extended Equipment Lifespan:** Increased maintenance on warehouse carts aims to ensure their continued use for another 50 years.
- **Estimated Monthly Ad Valorem Mineral Tax** administration consisting of reporting, invoicing, collection and distribution to county treasures started in January of 2022. In Calendar year 2022: $751,322,517.88 was distributed to county treasurers. As of July 2023: $555,892,632.41 has been distributed.
- **Acquisition of Oblique Imagery.** This technology is being used by multiple departments within counties along with 19 state agencies. This tool is providing cost savings in numerous ways. County assessors are able to conduct "desk reviews" when imagery indicates there have not been changes. This is more efficient, addresses safety concerns for staff and results in vehicle costs. All 23 county assessors have access to imagery as well as "Change Finder" results. This technology compares recent imagery to historical images and provides a list of parcels where structures are new, have additions or have been removed. Users have noted this technology is being used by planning departments to pull distances and monitor building permit status, sidewalks are being monitored to ensure they meet code requirements,law enforcement is using the information to enhance public safety to name a few. Utilization continues to grow daily. We flew the populated areas of the state in 20-21 with the second flight completed in 22-23. The third flight will be completed in 2025. Our intent is to collect updated imagery every 2 years.
- **Continued support of Statewide Computer Assisted Mass Appraisal System (CAMA) -** Since the early 90's, the Wyoming Legislature has funded (through the Department of Revenue) the system used by County Assessors across the state to inventory, value and administer property tax statues. This has included both hardware and software. Volume buying and negotiating one software/support contract continues benefit all levels of government. We are requesting by exception replacement of 188 workstations, and 360 monitors for all Assessor Office staff. The Wyoming CAMA system is the single authorized tool used by County Assessor's for the valuation and preparation of the tax bill roll for all residential, commercial, industrial, and non-residential personal property. This includes being the primary method in which the county assessors appraise property. The appraised values, which are generated from CAMA, form the foundation upon which: 1) taxes are allocated to property owner ; 2) financial need from the School Foundation Program is established; and 3) ultimately pays for governmental expenses both at the local and state levels. CAMA is also used in the collection and distribution of funds derived from most state assessments as well. Financially, this represents the bulk of the tax dollars that are used to fund local and state government. This includes major utility companies such as pipelines, airlines, railroads and revenues obtained from oil/gas and hard mineral production.

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

SECTION 2. DEPARTMENT ORGANIZATION



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 4. PERFORMANCE MEASURES

The performance measures the Department considers most relevant to its work are as follows:

#1: Percentage of taxes received that are deposited with the State Treasurer on the same day.
#2: Percentage of compliance with sales and use tax Statutes as indicated by audits.
#3: Number of license deliveries performed by field representations during the fiscal year.
#4: Total number of people who attend educational seminars held during the fiscal year.
#5: Percentage of product orders filled correctly each day and shipped the same day as ordered.
#6: Percentage of licensee inspections that comply with statutory liquor law requirements.
#7: Percent of mineral value that is reported and is unchanged after values are certified to the counties for the open reporting years.
#8: Mineral Severance Taxes collected as a percentage of Severance Taxes due for the open reporting years.
#9: Percent of Counties which have received hardware and software support during the last period, which includes maintaining all licensing counts and fees necessary to run the CAMA System.
#10: Education opportunities offered by the Department of Revenue for Assessors, Assessors staff, and Department of Revenue Appraisers.
#11: Percent or Counties where a complete annual assessment review conducted by the Property Tax Division has been completed.
#12: Processing of all applications received by the Department of Revenue by the statutory deadline for the Property Tax Refund Program.

SECTION 5. DEPARTMENT PRIORITIES

011 - Department of Revenue
2027-2028 Biennial Priorities

Priority	Division	Unit #	Program Name / Description	$	GF	FF	OF	# of Positions
1	100	103	Administrative Services - Collection & Distribution of Taxes	$ 2,206,332	$ 2,206,332	$0	$0	10
2	200	201	Excise Tax Division - Sales & Use Tax Administration	$ 7,667,555	$ 7,667,555	$0	$0	35
3	200	285	Mineral Tax Division - Mineral Tax Administration	$ 3,594,724	$ 2,618,964	$0	$ 975,760	16
4	500	501	Liquor Division- Liquor Distribution (Enterprise Fund	$ 11,942,350	$0	$0	$ 11,942,350	52
4	500	502	Alcohol Server Training Program	$298,050	$0	$0	$298,050	0
4	600	601	Liquor Sales & Purchases	$0	$0		$0	0
4	700	701	General Fund Transfers	$ 42,000,000	$0	$0	$ 42,000,000	0
5	100	102	Streamlined Sales Tax - Membership to Streamlined Sales Tax	$50,000	$ 50,000	$0	$0	0
6	300	301	Property Tax Division - Valuation, Assessment & Appraisal	$ 7,391,164	$ 7,391,164	$0	$0	10
7	100	105	Information Technology	$ 3,820,350	$ 3,820,350	$0	$0	0
8	100	101	Administration - Director, Human Resources	$ 457,652	$457,652	$0	$0	1
9	300	303	Property Tax Refund Program	$0	$0	$0	$0	0
			TOTALS	**$ 79,428,177**	**$ 24,212,017**	**$0**	**$55,216,160**	**124**

SECTION 6. DEPT. EXCEPTION REQUEST PRIORITIES

011 - Department of Revenue

2027-2028 Biennial Budget Request

Priority	Unit #	Description	Department Request		Governor's Recommendation				
			Amount	Pos	Amount	GF	FF	OF	Pos
1	0301	Cama System Maintenance	$831,137	0	$831,137	$831,137	$0	$0	0
2	0301	Servers for CAMA	$35,966	0	$35,966	$35,966	$0	$0	0
3	0301	SAN Storage array replacement	$65,000	0	$65,000	$65,000	$0	$0	0
4	0105	MTSIII (Mineral Tax System) and ETSII (Sales Tax System) Maintenance Support	$100,000	0	$100,000	$100,000	$0	$0	0
5	0501	Azure Hosting Fees and Virtual Servers	$89,015	0	$89,015	$0	$0	$89,015	0
6	0501	Reclassification of position	$29,426	0	$29,426	$0	$0	$0	0
7	0301	SSL Certificates/400 Series	$1,200	0	$1,200	$1,200	$0	$29,426	0
8	0105	File storage Data base services	$121,045	0	$121,045	$121,045	$0	$0	0
9	0501	Warehouse Equipment	$103,900	0	$103,900	$0	$0	$103,900	0
10	0101	TRP Hardware & Software	$1,625	0	$1,625	$1,625	$0	$0	0
11	0103	TRP Hardware & Software	$23,155	0	$23,155	$23,155	$0	$0	0
12	0201	TRP Hardware & Software	$70,318	0	$70,318	$70,318	$0	$0	0
13	0285	TRP Hardware & Software	$8,958	0	$8,958	$8,958	$0	$0	0
14	0301	TRP Hardware & Software	$539,587	0	$539,587	$539,587	$0	$0	0
15	0501	TRP Hardware & Software	$31,179	0	$31,179	$0	$0	$31,179	0
16	0501	Hardware	$13,845	0	$13,845	$0	$0	$13,845	0
17	0303	Property Tax Refund Program	$25,187,000	0	$12,067,000	$12,067,000	$0	$0	0
		Totals	$27,252,356	0	$14,132,356	$13,864,991	$0	$267,365	0

General Fund	$26,984,991
Federal Funds	$0
Other Funds	$267,365
Total Request	$27,252,356

SECTION 7. LEGISLATIVE REPORTS

Report for Enterprise Account for Agency 011 per W.S. 9-2-1006:

(b) (i) Purpose of the account:

1. Provide cost effective distribution services and be responsive to the needs of the population served in a socially responsible manner.
2. Ensure compliance with established liquor laws.
3. Work in cooperative manner with local licensing authorities and law enforcement entities.
4. Provide a maximum revenue return to the state's General Fund.

(b) (ii) Has the mission of the account been met:

The division has successfully completed the mission of the account as stated above. They also have increased revenue to the state's General Fund every year. Fiscal year 23 returned $18,500,000 while still supporting all operational costs of the division.

(b) (iii) Does the operation of the account need to continue:

Yes, the operation of the account needs to be continued in order for the Liquor Division to continue to support the supply and demand of the population served and to continue to grow the profits of the General Fund.

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION ADMINISTRATION **DIV NO** 0100

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
ADMINISTRATION	0101	498,659	457,652	1,625	459,277	0	459,277
STREAMLINED SALE TAX PROJECT	0102	50,000	50,000	0	50,000	0	50,000
ADMINISTRATIVE SERVICES	0103	2,221,215	2,206,332	23,155	2,229,487	0	2,229,487
INFORMATION TECHNOLOGY DIV.	0105	3,747,614	3,820,350	221,045	4,041,395	0	4,041,395
TOTAL BY UNIT		6,517,488	6,534,334	245,825	6,780,159	0	6,780,159
OBJECT SERIES							
PERSONNEL	0100	2,420,368	2,451,839	0	2,451,839	0	2,451,839
SUPPORTIVE SERVICES	0200	371,360	343,873	24,780	368,653	0	368,653
CENT. SERV./DATA SERV.	0400	400,794	553,872	121,045	674,917	0	674,917
CONTRACTUAL SERVICES	0900	3,324,966	3,184,750	100,000	3,284,750	0	3,284,750
TOTAL BY OBJECT SERIES		6,517,488	6,534,334	245,825	6,780,159	0	6,780,159
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	6,517,488	6,534,334	245,825	6,780,159	0	6,780,159
TOTAL BY FUNDS		6,517,488	6,534,334	245,825	6,780,159	0	6,780,159
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		11.00	11.00	0.00	11.00	0.00	11.00
TOTAL AUTHORIZED EMPLOYEES		11.00	11.00	0.00	11.00	0.00	11.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative

Administration provides oversight, leadership, and support to the entire agency. The Director is involved daily in managing the agency, solving problems, handling queries from taxpayers, and keeping informed on all problem areas for each division. The Human Resources officer and assistant take care of all salaries, insurance and personnel issues for the Agency. HR staff report directly to the Administration & Information Division.

Related Position Numbers: 0002

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$430,170
Supportive Services (200 Series)	$25,008
Data Services (400 Series)	$2,474
Contractual Services (900 Series)	$0
Total	$457,652
General Funds	$457,652
Federal Funds	$0
Total	$457,652

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT ADMINISTRATION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0101	001	101

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #10 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Administration Division is requesting funding to replace one (1) aging PC computer at $1,085 each for a total of $1,085. The division is also needing to replace (2) aging monitors at $250 each for a total of $500. The monitors are past the standard replacement cycle of six years. The division is also needing to replace (1) /Speaker Bar for a total of $40, as it is past six years and is needing replaced as well. The replacements of this hardware require high-end systems for complex tax system interface. Priority#10 will improve all of the Department's performance measures in order to ensure proper support for the entire agency. Providing the highest quality and legibility of the services and to adequately provide charts, graphs and other visual presentations to supplement the requests from the divisions as well as various legislative committees and the Governor's office. Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefore, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	PC Computer	1	$1,085	$1085	100% General Fund
2	Monitor	1	$250	$500	100% General Fund
3	Speaker	1	$40	$40	100% General Fund
	Total			$1,625	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020197 & APPR0020196

GOVERNOR'S RECOMMENDATION

I recommend approval of $1,625 for this one-time request as submitted.

DEPARTMENT	DEPARTMENT OF REVENUE					Wyoming On Line Financial Codes			
DIVISION	ADMINISTRATION				DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ADMINISTRATION				011	0100	0101	001	101
1		2	3	4	5	6	7		
Description	Code	Base Budget 2027-2028	Standard Budget	Total Dept Exception Request	Total Budget Request	Governor's Exception Changes	Governor's Recommendation		
EXPENDITURES									
SALARIES CLASSIFIED	0103	296,186	301,766	0	301,766	0	301,766		
EMPLOYER PD BENEFITS	0105	77,881	79,814	0	79,814	0	79,814		
EMPLOYER HEALTH INS BENEFITS	0196	45,447	46,768	0	46,768	0	46,768		
RETIREES INSURANCE	0197	1,789	1,822	0	1,822	0	1,822		
PERSONNEL	0100	421,303	430,170	0	430,170	0	430,170		
EQUIPMENT REP & MNTC	0202	264	264	0	264	0	264		
UTILITIES	0203	246	246	0	246	0	246		
COMMUNICATION	0204	1,030	1,030	0	1,030	0	1,030		
DUES-LICENSES-REGIST	0207	4,925	4,925	0	4,925	0	4,925		
ADVERTISING-PROMOT	0208	197	197	0	197	0	197		
TRAVEL IN STATE	0221	0	6,000	0	6,000	0	6,000		
TRAVEL OUT OF STATE	0222	0	4,000	0	4,000	0	4,000		
OFFICE SUPPL-PRINTNG	0231	6,278	6,278	0	6,278	0	6,278		
EDUCA-RECREATNL SUPP	0236	985	985	0	985	0	985		
IT HARDWARE	0242	0	0	1,625	1,625	0	1,625		
EQUIPMENT RENTAL	0252	1,083	1,083	0	1,083	0	1,083		
SUPPORTIVE SERVICES	0200	15,008	25,008	1,625	26,633	0	26,633		
CENTRAL-SER DATA-SER	0410	500	626	0	626	0	626		
TELECOMMUNICATIONS	0420	1,848	1,848	0	1,848	0	1,848		
CENT. SERV./DATA SERV.	0400	2,348	2,474	0	2,474	0	2,474		
SPECIAL PROJ & SVCS	0903	60,000	0	0	0	0	0		
CONTRACTUAL SERVICES	0900	60,000	0	0	0	0	0		
EXPENDITURE TOTALS		498,659	457,652	1,625	459,277	0	459,277		
SOURCE OF FUNDING									
GENERAL FUND	1001	498,659	457,652	1,625	459,277	0	459,277		
GENERAL FUND/BRA	G	498,659	457,652	1,625	459,277	0	459,277		
TOTAL FUNDING		498,659	457,652	1,625	459,277	0	459,277		
AUTHORIZED EMPLOYEES									
FULL TIME EMPLOYEE COUNT		1.00	1.00	0.00	1.00	0.00	1.00		
TOTAL AUTHORIZED EMPLOYEES		1.00	1.00	0.00	1.00	0.00	1.00		

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

Wyoming entered the Streamlined Sales Tax Project (SSTP) with legislation during the 2000 Budget Session. This legislative action authorized the Wyoming Department of Revenue to participate in multi-state efforts to produce a streamline system for sales and use tax collection and administration. Initial funding for the project was set at $10,000 during the 2001/2002 biennium, with a supplemental budget request of $10,000.

The SSTP has now grown to include 24 states and SSTP continues to increase the number of sellers registering via their system. In FY 2025, the Wyoming Department of Revenue collected over $24M in sales/use tax from vendors who'd registered through the SSTP, many of whom are companies from outside Wyoming and voluntarily licensed to collect Wyoming sales/use tax on behalf of their customers. Annual membership dues are based proportionally upon the amount of sales/use tax collected by the SSTP system. The $50,000 is requested to cover the biennium cost for annual fees and dues with Wyoming's membership in the Streamlined Sales Tax Agreement.

Part B. Revenue.

Funding Requested:	
Supportive Services (200 Series)	$50,000
Total	$50,000
General Funds	$50,000
Total	$50,000

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT STREAMLINED SALE TAX PROJECT

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0102	001	101

SECTION 4. EXCEPTION REQUEST

There are no exceptions for this unit.

DEPARTMENT	DEPARTMENT OF REVENUE				**Wyoming On Line Financial Codes**		
DIVISION	ADMINISTRATION			**DEPT**	**DIVISION**	**UNIT**	**FUND**	**APPR**
UNIT	STREAMLINED SALE TAX PROJECT			011	0100	0102	001	101

1		2	3	4	5	6	7
Description	**Code**	**Base Budget 2027-2028**	**Standard Budget**	**Total Dept Exception Request**	**Total Budget Request**	**Governor's Exception Changes**	**Governor's Recommendation**
EXPENDITURES							
DUES-LICENSES-REGIST	0207	50,000	50,000	0	50,000	0	50,000
SUPPORTIVE SERVICES	0200	50,000	50,000	0	50,000	0	50,000
EXPENDITURE TOTALS		50,000	50,000	0	50,000	0	50,000
SOURCE OF FUNDING							
GENERAL FUND	1001	50,000	50,000	0	50,000	0	50,000
GENERAL FUND/BRA	G	50,000	50,000	0	50,000	0	50,000
TOTAL FUNDING		50,000	50,000	0	50,000	0	50,000

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

Population Served: The Administrative Services Division serves department personnel, state agencies, local governments and the general public.
Number of Clients or Persons Served:
Agency Personnel - 124, Outside Public and Vendors - 23 counties, 99 municipal governments, Federal Government, multiple vendors

Division Services: Administrative Services Division is responsible for departmental operations such as accounting, procurement, fiscal control, contract administration, physical inventory, budget preparation, and internal audit operations. This division is also responsible for receiving and sorting tax returns, receiving and depositing tax payments, and preparing the distribution of funds.

Administrative Services Division Organization:
a. Initial Operations
b. Validation
c. Tax Distribution
d. Procurement
e. Accounting
f. Property Tax Refund Program
g. Budget

The Administrative Services Division has a dual role: a support role to the Agency in its budget maintenance and accounting functions and a revenue-associated role in its function of sorting tax returns and checks, depositing money received from taxes and preparing the tax distribution. The Administrator is designated Agency Records Officer and lends advice and assistance to the State Records Committee.

The Director of Revenue has charged this division with the following duties and responsibilities:
1. Timely processing and deposit of over $3,000,000,000 annually with the State Treasurer.
2. Timely, accurate and proper distribution of sales, use, mineral severance, cigarette, and miscellaneous tax revenues to State Agency and Trust Funds.
3. Timely, accurate, and proper payment of Agency expenditures in accordance with legislative appropriations, statutory and constitutional requirements, state auditor's regulations and Department of Revenue policies.
4. Accurate receiving, issuing, controlling and safeguarding all of the Agency's fixed assets, forms, and supplies.
5. Provide timely and accurate figures in assisting the Director of Revenue in the preparation of the biennial budget.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT ADMINISTRATIVE SERVICES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0103	001	101

6. Administration of the Property Tax Refund Program.

The Division is 100% General Fund funded. The personnel assigned to this program are utilized to sort, open and distribute mail, process tax returns, procure agency equipment and supplies, process payments and account for agency expenditures, distribute tax revenues, and manage and supervise the Division.

Total number of positions assigned Nine : 0005, 0010, 0044, 0263, 0306, 0308, 0351, 0376, 0468,5636

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$2,021,669
Supportive Services (200 Series)	$137,142
Data Services (400 Series)	$7,521
Contractual Services (900 Series)	$40,000
Total	$2,206,332
General Funds	$2,206,332
Total	$2,206,332

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT ADMINISTRATIVE SERVICES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0103	001	101

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #11 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

1. The Administrative Services Division is requesting funding to replace thirteen (13) aging PC computers at $1,085 each for a total of $14,105.The pc's are past the standard replacement cycle of six years. The division is also in need of (1) Lightweight Laptop for their IT support technical position for a total of $2,030. The division is also requesting funding to replace twenty-six (26) aging monitors at $250 each for a total of $6,500 as well as (13) speaker bars at $40 each for a total of $400. The monitors/speakers are past the standard replacement cycle of six years. The replacement of this hardware requires high-end systems for complex tax system interface. Priority #11 will improve performance measure #1 Percentage of Taxes Received that are Deposited with the State Treasurer on the same day, allowing the division to provide the most accurate information for the collection and distribution of all taxes received. This equipment will improve performance while providing timely processing. Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefore, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	PC Computers	13	$1,085	$14,105	100% General Fund
2	Lightweight Laptop	1	$2,030	$2,030	100% General Fund
3	Monitors	26	$250	$6,500	100% General Fund
4	Speakers	13	$40	$520	100% General Fund
	Total			$23,155	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT ADMINISTRATIVE SERVICES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0103	001	101

security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020191 & APPR0020198

GOVERNOR'S RECOMMENDATION

I recommend approval of $23,155 for this one-time request as submitted.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	ADMINISTRATION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ADMINISTRATIVE SERVICES	011	0100	0103	001	101

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
SALARIES CLASSIFIED	0103	1,276,968	1,295,184	0	1,295,184	0	1,295,184
EMPLOYER PD BENEFITS	0105	348,385	348,783	0	348,783	0	348,783
EMPLOYER HEALTH INS BENEFITS	0196	366,151	370,071	0	370,071	0	370,071
RETIREES INSURANCE	0197	7,561	7,631	0	7,631	0	7,631
PERSONNEL	0100	1,999,065	2,021,669	0	2,021,669	0	2,021,669
EQUIPMENT REP & MNTC	0202	2,167	2,167	0	2,167	0	2,167
UTILITIES	0203	2,591	2,591	0	2,591	0	2,591
COMMUNICATION	0204	4,769	4,769	0	4,769	0	4,769
DUES-LICENSES-REGIST	0207	1,944	1,944	0	1,944	0	1,944
OFFICE SUPPL-PRINTNG	0231	13,568	13,568	0	13,568	0	13,568
EDUCA-RECREATNL SUPP	0236	357	357	0	357	0	357
IT HARDWARE	0242	37,487	0	23,155	23,155	0	23,155
MAINTENANCE AGREEMENTS	0292	111,746	111,746	0	111,746	0	111,746
SUPPORTIVE SERVICES	0200	174,629	137,142	23,155	160,297	0	160,297
CENTRAL-SER DATA-SER	0410	744	744	0	744	0	744
TELECOMMUNICATIONS	0420	6,777	6,777	0	6,777	0	6,777
CENT. SERV./DATA SERV.	0400	7,521	7,521	0	7,521	0	7,521
CONTRACT SERVICES	0901	40,000	40,000	0	40,000	0	40,000
CONTRACTUAL SERVICES	0900	40,000	40,000	0	40,000	0	40,000
EXPENDITURE TOTALS		2,221,215	2,206,332	23,155	2,229,487	0	2,229,487
SOURCE OF FUNDING							
GENERAL FUND	1001	2,221,215	2,206,332	23,155	2,229,487	0	2,229,487
GENERAL FUND/BRA	G	2,221,215	2,206,332	23,155	2,229,487	0	2,229,487
TOTAL FUNDING		2,221,215	2,206,332	23,155	2,229,487	0	2,229,487
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		10.00	10.00	0.00	10.00	0.00	10.00
TOTAL AUTHORIZED EMPLOYEES		10.00	10.00	0.00	10.00	0.00	10.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

The Agencies technology budget is for the expenditures related to the ETS II and MTS III systems maintenance contracts. This also covers the Information Technology costs for the servers and data that support the operational platforms for our tax systems. This allows for the Agency to maintain the following:

1. Ensure that the Department of Revenue systems are fully operational to support Departmental business functions and activities.
2. Provide priorities and functional specifications for system development activities.
3. Ensure that Department of Revenue systems operate according to specifications defined by the Division.
4. Ensure that Department of Revenue employees and other users of Department systems are appropriately trained in the operation of the systems.
5. Safeguard access to and the quality of the data created and maintained by the Department's systems.
6. Maintain control of activities to develop or enhance the Department's systems.
7. Develop and maintain a strategic plan for management of technologies within the Department of Revenue for budget purposes and for long-term planning.

Related Position Numbers:

Part B. Revenue.

Funding Requested:	
Supportive Services (200 Series)	$131,723
Data Services (400 Series)	$543,877
Contractual Services (900 Series)	$3,144,750
Total	$3,820,350
General Funds	$3,820,350
Total	$3,820,350

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT INFORMATION TECHNOLOGY DIV.

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0105	001	101

SECTION 4. EXCEPTION REQUEST

PRIORITY #4 – CONTRACT SERVICES

A. EXPLANATION OF REQUEST:

1. The Department of Revenue is requesting an increase in our Information Technology budget for the upcoming biennium. This will be to cover our on-going maintenance contract with our systems vendor Managed Business Solutions. This increase is needed to cover the biennial contract with an increase of approximately 16%. The justification of this increase is due to the following per the vendor.

- With our new organization alignment with Sealaska, we have been making benefit structures consistent for employees increasing our operational costs. We have seen a large increase in health care and insurance costs.

- To help improve staff retention, we have adopted new benefits consistent across the industry related to increasing the amount of Paid Time Off, offering Parental Leave and extending technology stipends to staff.

- Our 3.5% escalation rate over the last several contracts has been behind the US inflation rate which was as high as 8% in 2022. We anticipate this to be a unique re-alignment of rates with market conditions.

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

	Object Code	Amount	Funding Source
1	0901 - Contract Services	$100,000	100% General Fund
	Total	$100,000	100% 1001 General Fund

C. JUSTIFICATION / CONSEQUENCES:

Priority #4 will improve performance measure #2, #7 and #8 pertaining to mineral severance taxes collected as a percentage of

severance taxes due and compliance with sales and use tax statutes and percent of tax values reported after values are certified to

the counties. This will ensure proper support for mineral, sales and use tax systems in an efficient and cost-effective manner.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION ADMINISTRATION
UNIT INFORMATION TECHNOLOGY DIV.

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0100	0105	001	101

E. ETS APPROVAL NUMBER (IF APPLICABLE): #APPR0020446

GOVERNOR'S RECOMMENDATION

I recommend approval of $100,000 for this ongoing request as submitted.

PRIORITY # 8 – IT SERVICES AND CHARGES

A. EXPLANATION OF REQUEST:

1. The Department is requesting an increase in our 400 Series budget to cover the backup and recovery, Virtual servers and Database services which we are showing a shortfall per ETS Recommendation.

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

	Object Code	Amount	Funding Source
1	0410 - IT Services and Charges	$121,045	100% General Fund
	Total	$121,045	100% 1001 General Fund

C. JUSTIFICATION / CONSEQUENCES:

Priority #8 will improve performance measure #2, #7 and #8 pertaining to mineral severance taxes collected as a percentage of severance taxes due and compliance with sales and use tax statutes and percent of tax values reported after values are certified to the counties. This will ensure proper support for mineral, sales and use tax systems in an efficient and cost-effective manner.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

E. ETS APPROVAL NUMBER (IF APPLICABLE): #APPR0020416

GOVERNOR'S RECOMMENDATION

I recommend approval of $121,045 for this ongoing request as submitted.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	ADMINISTRATION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	INFORMATION TECHNOLOGY DIV.	011	0100	0105	001	101

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
EQUIPMENT REP & MNTC	0202	98	98	0	98	0	98
UTILITIES	0203	1,703	1,703	0	1,703	0	1,703
COMMUNICATION	0204	75	75	0	75	0	75
EDUCA-RECREATNL SUPP	0236	946	946	0	946	0	946
MAINTENANCE AGREEMENTS	0292	128,901	128,901	0	128,901	0	128,901
SUPPORTIVE SERVICES	0200	131,723	131,723	0	131,723	0	131,723
CENTRAL-SER DATA-SER	0410	390,454	543,406	121,045	664,451	0	664,451
TELECOMMUNICATIONS	0420	471	471	0	471	0	471
CENT. SERV./DATA SERV.	0400	390,925	543,877	121,045	664,922	0	664,922
CONTRACT SERVICES	0901	3,144,750	3,144,750	100,000	3,244,750	0	3,244,750
SPECIAL PROJ & SVCS	0903	80,216	0	0	0	0	0
CONTRACTUAL SERVICES	0900	3,224,966	3,144,750	100,000	3,244,750	0	3,244,750
EXPENDITURE TOTALS		3,747,614	3,820,350	221,045	4,041,395	0	4,041,395
SOURCE OF FUNDING							
GENERAL FUND	1001	3,747,614	3,820,350	221,045	4,041,395	0	4,041,395
GENERAL FUND/BRA	G	3,747,614	3,820,350	221,045	4,041,395	0	4,041,395
TOTAL FUNDING		3,747,614	3,820,350	221,045	4,041,395	0	4,041,395

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION REVENUE DIVISION **DIV NO** 0200

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
EXCISE TAX DIVISION	0201	7,369,271	7,667,555	70,318	7,737,873	0	7,737,873
MINERAL TAX DIVISION	0285	3,493,448	3,594,724	8,958	3,603,682	0	3,603,682
TOTAL BY UNIT		10,862,719	11,262,279	79,276	11,341,555	0	11,341,555
OBJECT SERIES							
PERSONNEL	0100	10,257,359	10,533,290	0	10,533,290	0	10,533,290
SUPPORTIVE SERVICES	0200	520,483	644,024	79,276	723,300	0	723,300
CENT. SERV./DATA SERV.	0400	77,903	77,991	0	77,991	0	77,991
CONTRACTUAL SERVICES	0900	6,974	6,974	0	6,974	0	6,974
TOTAL BY OBJECT SERIES		10,862,719	11,262,279	79,276	11,341,555	0	11,341,555
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	9,919,703	10,286,519	79,276	10,365,795	0	10,365,795
SPECIAL REVENUE	SR	943,016	975,760	0	975,760	0	975,760
TOTAL BY FUNDS		10,862,719	11,262,279	79,276	11,341,555	0	11,341,555
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		51.00	51.00	0.00	51.00	0.00	51.00
TOTAL AUTHORIZED EMPLOYEES		51.00	51.00	0.00	51.00	0.00	51.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

Population Served: Excise Tax Division serves general public and all wholesale and retail vendors, cigarette wholesalers,manufacturers and importers, County Treasurers, construction contractors, producers of electricity from wind, and consumers required to collect and/or pay excise taxes.

Programs and Activity: The administrator, appointed by the Director of Revenue, is responsible for the coordination and collection of excise taxes, audit and “Best Information Available" assessments, licensing of vendors, and processing of tax returns. The Cheyenne Office provides the centralized services for these functions to comply with Wyoming Statutes and is responsible for the coordination of the activities of the field offices in collecting taxes. The Excise Tax Division is also responsible for providing taxpayer and vendor education services.

Program Organization: The following is an explanation of the various duties of the Excise Tax Division:

The Administrator and the managers within this division are responsible for planning, budgeting, organizing, directing, and analyzing the work activities of a staff which receives all Wyoming sales/use, cigarette, consumer, lodging,contractor and production of electricity from wind tax returns. The division staff processes the information on those returns and maintains true, correct and confidential accounts of business activities relating to those returns for the distribution of tax revenue to the General Fund and Wyoming cities, towns and counties using information from the tax returns. The staff also maintains and safeguards account history files of the returns. The Division provides information from its files for inquiries relating to public records. Total staff in the Division is 35, nine of which are located throughout the state. These individuals educate taxpayers, provide assistance, and collect tax due. There are 29 staff in the Vendor Operations section, and five in the Education & Taxability section.

The Division is responsible for the review and maintenance of tax accounts and records relating to the collection of excise taxes. This includes the review of reporting accounts for delinquent tax returns, remittance errors, dishonored checks, bankruptcies, and foreclosures. The Division generates documentation necessary for collecting outstanding taxes or for adverse action to revoke tax license privileges.

Wyoming Inheritance/Estate Tax Law: A death/succession tax is applicable to the estates of decedents whose date of death is January 1, 1983 and thereafter. This tax is commonly referred to as a "pickup tax". Wyoming collects the Federal Credit or a prorata share, which is allowable on the Federal Estate Tax Return. The Federal Government has phased out the allowable death tax credit as of January 2005. The credit no longer exists.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT EXCISE TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0201	001	201

Related Position Numbers Thirty Five: 0012, 0013, 0017, 0019, 0023, 0024, 0025, 0026, 0028, 0029, 0030, 0031, 0034, 0035, 0040, 0081, 0153, 0171, 0182, 0183, 0185, 0186, 0188, 0189, 0190, 0191, 0220, 0231, 0232, 0305, 0312, 0325, 0365, 0370,0469

Number of Accounts Maintained:

Sales/Use Tax Vendors Active June 2025	49,107
Cigarette Tax Wholesalers Active June 2025	262
Sales/Use Tax Licenses issued during FY-2025	675
Production of Electricity from Wind during FY-2025	14

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$6,995,762
Supportive Services (200 Series)	$600,497
Data Services (400 Series)	$66,547
Contractual Services (900 Series)	$4,749
Total	$7,667,555
General Funds	$7,667,555
Federal Funds	$0
Total	$7,667,555

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT EXCISE TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0201	001	201

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #12 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Excise Tax Division is requesting funding to replace thirty-five (35) aging laptops/Docking Station at $51,100. The laptops/Docking Stations are past the standard replacement cycle of six years. The Excise Tax Division is also requesting funding to replace seventy (70) aging monitors at $250 each for a total of $17,500 as well as thirty-five (35) speaker bars at $40 each for a total of $1,400. The monitors and speakers are past the standard replacement cycle of six years. The replacement of this hardware requires high-end systems for complex tax system interface. Priority #12 will improve performance measure # 2 pertaining to the percentage of compliance with Sales and Use Tax Statutes as Indicated by Audits. Adequate development tools will serve to ensure proper support for the sales and use tax system in an efficient and cost-effective manner. Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefore, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

OBJECT 0242 -Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Laptop & Docking Stations	35	$1,460	$51,100	100% General Fund
2	Monitors	70	$250	$17,500	100% General Fund
3	Speakers	35	$40	$1,400	100% General Fund
	Total			$70,000	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020192 & APPR0020195

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT EXCISE TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0201	001	201

PRIORITY #12 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Excise Tax Division is requesting funding for (1) Adobe Pro license at $318 for a total of $318. A critical software suite essential for the efficient and secure management of digital documents across our department. It has editing tools in one program and reduces issues. It will allow the department to streamline some of our signature processes and incorporate more electronic signatures to reduce costs. Priority #12 will improve performance measure # 2 pertaining to the percentage of compliance with Sales and Use Tax Statutes as Indicated by Audits. Adequate development tools will serve to ensure proper support for the sales and use tax system in an efficient and cost-effective manner. Enterprise Technology Services (ETS) recommends continued funding for Microsoft and Adobe software subscriptions to support core agency functions such as communication, document creation, and secure collaboration. These tools are essential to maintaining operational continuity, workforce efficiency, and cybersecurity compliance. As software providers now offer subscription-based licensing models, ETS advises agencies to participate in centralized enterprise agreements to ensure access to the latest features, regular security updates, and full vendor support. Therefore, Enterprise Technology Services, the State Budget Department, and the agency have identified one-time funding for the following subscription renewals.

OBJECT 0292 - Maintenance Agreements related to hardware/software

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Adobe Pro License	1	$318	$318	100% General Fund
	Total			$318	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

Failure to fund Microsoft and Adobe software subscriptions would result in agencies operating without access to critical tools required to perform daily operations. Without current licenses, agencies risk losing access to essential security updates and face increased vulnerability to cybersecurity threats. Additionally, outdated or unsupported software can disrupt daily operations, reduce productivity, hinder interagency coordination, and increase support costs. The absence of centralized licensing would also eliminate volume-based cost savings and increase administrative overhead across the enterprise.

ETS APPROVAL NUMBER: APPR0021318

GOVERNOR'S RECOMMENDATION

I recommend approval of $70,318 for this request as submitted. Of this request, I recommend $70,000 be one-time. I further recommend the remainder $318 be ongoing.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	REVENUE DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	EXCISE TAX DIVISION	011	0200	0201	001	201

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
SALARIES CLASSIFIED	0103	4,400,034	4,508,208	0	4,508,208	0	4,508,208
EMPLOYER PD BENEFITS	0105	1,209,230	1,221,925	0	1,221,925	0	1,221,925
EMPLOYER HEALTH INS BENEFITS	0196	1,202,627	1,238,637	0	1,238,637	0	1,238,637
RETIREES INSURANCE	0197	26,571	26,992	0	26,992	0	26,992
PERSONNEL	0100	6,838,462	6,995,762	0	6,995,762	0	6,995,762
EQUIPMENT REP & MNTC	0202	2,818	2,818	0	2,818	0	2,818
UTILITIES	0203	2,910	2,910	0	2,910	0	2,910
COMMUNICATION	0204	225,000	275,000	0	275,000	0	275,000
DUES-LICENSES-REGIST	0207	30,000	30,000	0	30,000	0	30,000
ADVERTISING-PROMOT	0208	800	800	0	800	0	800
MISCELLANEOUS	0210	470	470	0	470	0	470
TRAVEL IN STATE	0221	15,000	20,000	0	20,000	0	20,000
TRAVEL OUT OF STATE	0222	0	5,000	0	5,000	0	5,000
PERMANENTLY ASSIGNED VEHICLES	0223	24,645	55,541	0	55,541	0	55,541
OFFICE SUPPL-PRINTNG	0231	112,738	162,738	0	162,738	0	162,738
MTR VEH&AIRPLANE SUP	0233	725	725	0	725	0	725
EDUCA-RECREATNL SUPP	0236	1,092	1,092	0	1,092	0	1,092
OTH REPAIR-MAINT SUP	0239	1	1	0	1	0	1
IT HARDWARE	0242	0	0	70,000	70,000	0	70,000
EQUIPMENT RENTAL	0252	1,393	1,393	0	1,393	0	1,393
JUDGEMENTS-COURT-OTH	0256	30,000	30,000	0	30,000	0	30,000
MAINTENANCE AGREEMENTS	0292	12,009	12,009	318	12,327	0	12,327
SUPPORTIVE SERVICES	0200	459,601	600,497	70,318	670,815	0	670,815
CENTRAL-SER DATA-SER	0410	702	702	0	702	0	702
TELECOMMUNICATIONS	0420	65,757	65,845	0	65,845	0	65,845
CENT. SERV./DATA SERV.	0400	66,459	66,547	0	66,547	0	66,547
CONTRACT SERVICES	0901	4,749	4,749	0	4,749	0	4,749
CONTRACTUAL SERVICES	0900	4,749	4,749	0	4,749	0	4,749
EXPENDITURE TOTALS		7,369,271	7,667,555	70,318	7,737,873	0	7,737,873
SOURCE OF FUNDING							
GENERAL FUND	1001	7,369,271	7,667,555	70,318	7,737,873	0	7,737,873
GENERAL FUND/BRA	G	7,369,271	7,667,555	70,318	7,737,873	0	7,737,873
TOTAL FUNDING		7,369,271	7,667,555	70,318	7,737,873	0	7,737,873
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		35.00	35.00	0.00	35.00	0.00	35.00

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	REVENUE DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	EXCISE TAX DIVISION	011	0200	0201	001	201

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
TOTAL AUTHORIZED EMPLOYEES		35.00	35.00	0.00	35.00	0.00	35.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

Population Served: The Mineral Tax Division serves approximately 1,000 payers of mineral production taxes, 6 state agencies, 23 local governments, and the general public.
Number of Clients or Persons Served:
Mineral Producers - 50 Daily Contacts
Other State Agencies - 10 Daily Contacts
Local Governments - 5 Daily Contacts
General Public - 5 Daily Contacts

Program Description and Objectives: The Mineral Tax Division is under the supervision and management of an Administrator, appointed by the Director of Revenue.

The division is organized into three teams. One team is assigned the oil and gas companies while another team handles hard mineral taxpayers, audit reviews and reconciliations. The third team handles accounting functions.

The division has the following duties and responsibilities:
1. Processing monthly severance tax returns for oil, gas, coal, trona, uranium, bentonite, and all other minerals produced in the state. This includes verifying all original and amended tax reports, processing refunds, and preparing summary reports.
2. The division processes annual mineral ad valorem tax reports and computes and certifies mineral production values to all counties for ad valorem tax assessments. Amended reports are reviewed and processed; notices of valuation change are issued to the counties to report changes to assessed values.
3. Production and valuation information reported by mineral producers is verified by comparing to data reported to other government agencies.
4. The division assists the Director of the Department of Revenue in the preparation of the biennial budget.
5. Assistance is given to the Director in developing policy and proposing rules for mineral tax valuation.
6. Audit cases are occasionally recommended to the Department of Audit and audit reports prepared by auditors are reviewed and audit assessments issued.
7. It is the division's responsibility to defend mineral valuation and audit findings when appealed by taxpayers to the Board of Equalization, District Court, Wyoming Supreme Court, etc.

Related Position Numbers Sixteen: 0036, 0052, 0207, 0211, 0285, 0300, 0301, 0302, 0303, 0304, 0310, 0317, 0355, 0356, 0369, 0467

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT MINERAL TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0285	001	201

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$3,537,528
Supportive Services (200 Series)	$43,527
Data Services (400 Series)	$11,444
Contractual Services (900 Series)	$2,225
Total	$3,594,724
General Funds	$2,618,964
Highway Funds	$975,760
Total	$3,594,724

Resources Generated: State mineral severance tax collections for Fiscal Year 2025 were approximately $631.8 million. $12.115 billion dollars of taxable value was certified to the counties for tax year 2025.

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT MINERAL TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0285	001	201

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #13 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

1. The Mineral Tax Division is requesting funding to replace thirty-two (32) aging monitors at $250 each for a total of $8,000 as well as sixteen (16) speaker bars at $40 each for a total of $640. The monitors and speakers are past the standard replacement cycle of six years. The replacements of this hardware is needed for complex tax system interface. Priority#13 will improve performance measure #7 & #8 pertaining to the percent of mineral value reported and mineral severance taxes collected as a percentage of severance tax due. Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefore, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Monitors	32	$250	$8,000	100% General Fund
2	Speakers	16	$40	$640	100% General Fund
	Total			$8,640	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020199

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION REVENUE DIVISION
UNIT MINERAL TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0200	0285	001	201

PRIORITY #13 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

1. The Mineral Tax Division is requesting funding to get (1) Adobe Pro software for $318. Part of the process requires that we send each of the counties a document containing their taxable value for the year. Our system currently produces one big document that needs to be separated out using Adobe Pro. We also need to be able to update existing PDF files for our website and at times taxpayer documentation and notifications require special language in the text. Adobe Pro is what we use to update that language. Priority#13 will improve performance measure #7 & #8 pertaining to the percent of mineral value reported and mineral severance taxes collected as a percentage of severance tax due. Enterprise Technology Services (ETS) recommends continued funding for Microsoft and Adobe software subscriptions to support core agency functions such as communication, document creation, and secure collaboration. These tools are essential to maintaining operational continuity, workforce efficiency, and cybersecurity compliance. As software providers now offer subscription-based licensing models, ETS advises agencies to participate in centralized enterprise agreements to ensure access to the latest features, regular security updates, and full vendor support. Therefore, Enterprise Technology Services, the State Budget Department, and the agency have identified one-time funding for the following subscription renewals.

OBJECT 0292 - Maintenance Agreements related to hardware/software

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Adobe Pro	1	$318	$318	100% General Fund
	Total			$318	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

Failure to fund Microsoft and Adobe software subscriptions would result in agencies operating without access to critical tools required to perform daily operations. Without current licenses, agencies risk losing access to essential security updates and face increased vulnerability to cybersecurity threats. Additionally, outdated or unsupported software can disrupt daily operations, reduce productivity, hinder interagency coordination, and increase support costs. The absence of centralized licensing would also eliminate volume-based cost savings and increase administrative overhead across the enterprise.

ETS APPROVAL NUMBER: APPR0021318

GOVERNOR'S RECOMMENDATION

I recommend approval of $8,958 for this request as submitted. Of this request, I recommend $8,640 be one-time. I further recommend the remainder $318 be ongoing.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	REVENUE DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	MINERAL TAX DIVISION	011	0200	0285	001	201

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
SALARIES CLASSIFIED	0103	2,269,561	2,341,779	0	2,341,779	0	2,341,779
EMPLOYER PD BENEFITS	0105	646,269	659,552	0	659,552	0	659,552
EMPLOYER HEALTH INS BENEFITS	0196	489,303	522,227	0	522,227	0	522,227
RETIREES INSURANCE	0197	13,764	13,970	0	13,970	0	13,970
PERSONNEL	0100	3,418,897	3,537,528	0	3,537,528	0	3,537,528
EQUIPMENT REP & MNTC	0202	2,100	2,100	0	2,100	0	2,100
UTILITIES	0203	1,290	1,290	0	1,290	0	1,290
COMMUNICATION	0204	10,316	10,316	0	10,316	0	10,316
DUES-LICENSES-REGIST	0207	5,000	5,000	0	5,000	0	5,000
ADVERTISING-PROMOT	0208	1,000	1,000	0	1,000	0	1,000
TRAVEL OUT OF STATE	0222	5,000	5,000	0	5,000	0	5,000
OFFICE SUPPL-PRINTNG	0231	11,000	11,000	0	11,000	0	11,000
EDUCA-RECREATNL SUPP	0236	2,094	2,094	0	2,094	0	2,094
IT HARDWARE	0242	17,355	0	8,640	8,640	0	8,640
REAL PROPERTY RENTAL	0251	2,000	2,000	0	2,000	0	2,000
EQUIPMENT RENTAL	0252	1,100	1,100	0	1,100	0	1,100
JUDGEMENTS-COURT-OTH	0256	1,000	1,000	0	1,000	0	1,000
MAINTENANCE AGREEMENTS	0292	1,627	1,627	318	1,945	0	1,945
SUPPORTIVE SERVICES	0200	60,882	43,527	8,958	52,485	0	52,485
TELECOMMUNICATIONS	0420	11,444	11,444	0	11,444	0	11,444
CENT. SERV./DATA SERV.	0400	11,444	11,444	0	11,444	0	11,444
CONTRACT SERVICES	0901	2,225	2,225	0	2,225	0	2,225
CONTRACTUAL SERVICES	0900	2,225	2,225	0	2,225	0	2,225
EXPENDITURE TOTALS		3,493,448	3,594,724	8,958	3,603,682	0	3,603,682
SOURCE OF FUNDING							
GENERAL FUND	1001	2,550,432	2,618,964	8,958	2,627,922	0	2,627,922
GENERAL FUND/BRA	G	2,550,432	2,618,964	8,958	2,627,922	0	2,627,922
HIGHWAY NONSTATUTORY	5045	943,016	975,760	0	975,760	0	975,760
SPECIAL REVENUE	SR	943,016	975,760	0	975,760	0	975,760
TOTAL FUNDING		3,493,448	3,594,724	8,958	3,603,682	0	3,603,682
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		16.00	16.00	0.00	16.00	0.00	16.00
TOTAL AUTHORIZED EMPLOYEES		16.00	16.00	0.00	16.00	0.00	16.00

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION VALUATION DIVISION **DIV NO** 0300

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
PROPERTY TAX DIVISION	0301	7,934,359	7,391,164	1,472,890	8,864,054	0	8,864,054
PROPERTY TAX REFUND PROGRAM	0303	20,000,000	0	25,187,000	25,187,000	(13,120,000)	12,067,000
TOTAL BY UNIT		27,934,359	7,391,164	26,659,890	34,051,054	(13,120,000)	20,931,054
OBJECT SERIES							
PERSONNEL	0100	2,425,949	2,495,109	0	2,495,109	0	2,495,109
SUPPORTIVE SERVICES	0200	2,263,200	2,276,300	1,528,690	3,804,990	0	3,804,990
CENT. SERV./DATA SERV.	0400	7,672	9,257	11,200	20,457	0	20,457
CONTRACTUAL SERVICES	0900	23,237,538	2,610,498	25,120,000	27,730,498	(13,120,000)	14,610,498
TOTAL BY OBJECT SERIES		27,934,359	7,391,164	26,659,890	34,051,054	(13,120,000)	20,931,054
SOURCES OF FUNDING							
GENERAL FUND/BRA	G	27,934,359	7,391,164	26,659,890	34,051,054	(13,120,000)	20,931,054
TOTAL BY FUNDS		27,934,359	7,391,164	26,659,890	34,051,054	(13,120,000)	20,931,054
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		10.00	10.00	0.00	10.00	0.00	10.00
TOTAL AUTHORIZED EMPLOYEES		10.00	10.00	0.00	10.00	0.00	10.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

Population Served: The Property Tax Division serves all property owners in the State of Wyoming, County Assessors and Treasurers, and taxing entities.

Programs and Activity: The administrator, appointed by the Director of Revenue, directs the work of the Appraisal Services Group (5 FTE's) and the Technical Services Group (4 FTE's). The primary duties of the Property Tax Division can be traced to Article XV, Section 11 of the Wyoming Constitution, which reads in part, "All property, except as in this Constitution otherwise provided, shall be uniformly valued at its full value as defined by the Legislature… ".

Program Organization: The following is an explanation of the various duties of the two groups within the Property Tax Division:

The Administrator and the managers within this division are responsible for planning, budgeting, organizing, directing, and analyzing the work activities of a staff which total ten. All personnel are located in Cheyenne, however travel extensively throughout the state to perform their duties.

The Appraisal Services Group is responsible for the Department-Assessed Property appraisal function. Staff gathers, compiles and analyzes financial data relating to all pipelines (liquid and natural gas), railroads, airlines, public and private utility companies, and telecommunication companies. This information is the basis of the fair market value appraisals made of the companies as required by W.S.39-13-102(m). Valuations are apportioned and certified to the counties for the local levy of property taxes for each taxing jurisdiction.This group also collects the local property tax from private rail car companies for distribution to counties via the Wyoming Treasurer's Office. This group is responsible for the administration, establishment of the mill levy, and collection of the Public Service Uniform Assessment based upon the gross Wyoming intrastate retail revenue of all public utilities under the jurisdiction of the Wyoming Public Service Commission. The resulting funds are distributed to the Public Service Commission.

Administration of the annual statewide appraisal is the responsibility of this group. To accomplish this, the staff provides support to the County Assessors' Offices in the areas of data entry, report generation, data analysis, and assessment practice review. Daily technical assistance is provided to the County Assessors and staff by answering questions and responding to special requests. The valuation and assistance function consists of writing appraisal manuals and providing mass appraisal assistance to the County Assessors and staff. Staff develops and provides specialized training in the form of classroom instruction and in-house training as needed. The specialized education develops the skills necessary to appraise property of all types. As the system is enhanced, additional training will be needed to meet the requirements. The annual Agricultural Land Study and Personal Property Manual is developed and published by the Appraisal Services Group as well.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

The Technical Services Group is responsible for maintenance of the state-provided mass appraisal system deployed in the 23 counties; Geographical Information System (GIS) maintenance and support; maintenance of state-wide tax district maps; analysis of agricultural land classes; and publishing of productivity valuations in conjunction with Appraisal Services Group. This group works cooperatively with the CAMA vendor, Harris Systems USA Inc. to ensure the system is functioning properly. This group develops and supports multiple applications. Veterans Property Tax Exemption All 23 County Assessors have access to the system and updates the use of the Veterans Exemption on both real and personal property. The system also includes the reporting function required to notify the State Treasurer of the amount to be reimbursed to the County Treasurers. Appraisal Education Records allows the Appraisal Services Group to track educational offerings and student transcripts. This system provides the information necessary to determine if the DOR/Assessor staff has earned either temporary or permanent certification as a Property Tax Appraiser. All County Assessors and staff have secured access to this system. Tax District Information which provides the public with maps,formation and enlargement documents for all taxing authorities. Also included are tax district maps for each county. Programs that have been developed for internal use track Expenditures,Projects and Actions and CAMA Upgrades.

The division created and maintains three websites. The "Assessor Portal" which is a secure site that serves as a resource for County Assessors and staff; the public facing "Property Tax Division"; and "Statewide Parcel Viewer" websites.

Revenue Generated: The Division generated $15,358,316 in 2024/2025 for distribution to the County Treasurers and the Wyoming Public Service Commission. The Division certified a total of $1,777,210,525 in 2024 and $1,806,580,045 in 2025 in state assessed properties to the various counties.

Related Position numbers Ten: 0018, 0142, 0145, 0148, 0149, 0150, 0151, 0213, 0216, 0223.

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$2,495,109
Supportive Services (200 Series)	$2,276,300
Data Services (400 Series)	$9,257
Contractual Services (900 Series)	$2,610,498
Total	$7,391,164
General Funds	$7,391,164
Total	$7,391,164

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

SECTION 4. EXCEPTION REQUEST

PRIORITY # 1 – MAINTENANCE CONTRACTS

A. EXPLANATION OF REQUEST:

1. The Property Tax Division is requesting additional funding to cover the continued maintenance contracts for the statewide CAMA system. This is the amount needed to cover the shortfall due to the average annual increases per year. The Wyoming CAMA system is an enterprise level software application that requires support and maintenance. The Department is requesting adequate funding to continue support on all of the software and hardware that is used in the CAMA system for the term of July 1, 2026 through June 30, 2028. This includes software maintenance and support for products produced by Harris Computer USA, Inc. (Harris), the CAMA software vendor.

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

	Object Code	Amount	Funding Source
1	0292 - Maintenance Contracts	$831,137	100% General Fund
	Total	$831,137	100% 1001 General Fund

C. JUSTIFICATION / CONSEQUENCES:

Failure to fund the CAMA system would result in the elimination of critical technology used by the Wyoming Department of Revenue and local County Assessor's offices. This disruption would severely hinder the state's ability to accurately assess property values, leading to delays in tax assessments and revenue collection. As a result, local governments would face significant challenges in budgeting and delivering essential services, impacting everything from education to public safety. Without a suitable replacement, the ripple effect of this funding gap would undermine the financial stability of both the state and its local communities. Priority #1 will improve performance measure # 9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

E. ETS APPROVAL NUMBER APPR0020770

GOVERNOR'S RECOMMENDATION

I recommend approval of $831,137 for this ongoing request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

PRIORITY #2 - Servers for CAMA

The Property Tax Division is requesting (2) servers at $17,983.19 each for a total of $35,966.38. The Property Tax Division is requesting the replacement of two servers that support our operations. The first server is primarily used as a database server for all in-house developed applications utilized by Division staff. This includes a virtualized environment used for application testing. The second server being replaced is the agency's web server. It hosts several internet-facing applications, such as the Veterans Exemption Database and Assessor staff education records, among others. Priority #2 will improve performance measure # 9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Servers	2	$17,983	$35,966	100% General Fund
	Total			$35,966	100% 1001 General Fund

ETS APPROVAL NUMBER: APPR0021552

GOVERNOR'S RECOMMENDATION

I recommend approval of $35,966 for this one-time request as submitted.

PRIORITY #3 - SAN Storage Array Replacement

The Property Tax Division is requesting (1) SAN Storage Array Replacement at $65,000. The SAN storage array is used by the Department of Revenue in conjunction with its database server for data storage. The drive array supports large datasets, including CAMA data aggregation and GIS storage requirements. Priority #3 will improve performance measure #9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

OBJECT 0242 -Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	SAN Storage	1	$65,000	$65,000	100% General Fund
	Total			$65,000	100% 1001 General Fund

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

ETS APPROVAL NUMBER: APPR0021551

GOVERNOR'S RECOMMENDATION

I recommend approval of $65,000 for this one-time request as submitted.

PRIORITY # 7 –IT SERVICES AND CHARGES

A. EXPLANATION OF REQUEST:

1. The Property Tax Division is requesting funding for 400 series SSL Certificates due to a shortfall for the 27/28 Biennium.

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

	Object Code	Amount	Funding Source
1	0410 - IT Services and Charges	$1,200	100% General Fund
	Total	$1,200	100% 1001 General Fund

C. JUSTIFICATION / CONSEQUENCES:

An SSL certificate is a secure socket layer on our website. It makes sure that any transmission of data is secured entering and exiting the website. This would be the "s" in https://websitename and is a necessary standard in todays computing world. Priority #7 will improve performance measure # 9 pertaining to the percent of counties which have received hardware and software support. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

E. ETS APPROVAL NUMBER: APPR0021629

GOVERNOR'S RECOMMENDATION

I recommend approval of $1,200 for this ongoing request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #14 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Property Tax Division is requesting additional funding for aging hardware that is past the standard replacement cycle of six years. They are requesting (4) CADD Laptops at $3,975 each for a total of $15,900 and (7) Performance laptops with docking station at $1,885 each for a total of $13,195. The Property Tax Division is also requesting additional funding for aging hardware that is past the standard replacement cycle of six years. They are needing to replace twenty (20) monitors at $250 each for a total of $5,000 and ten (10) speaker bars at $40 each for a total of $400. The replacements of this hardware require high-end systems for complex tax system interface. Priority #14 will improve performance measure # 10 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

The Property Tax Division is requesting an increase in funding to cover the Wyoming CAMA system that is in need of a hardware update. The Department is requesting adequate funding to replace all of the computer workstations in the County Assessor’s offices in which the warranty is due to expire. Many of these machines have reached end-of-life by the vendor. They are needing 180 Standard PC Desktops each at $1,085 for a total of $195,300. The Computer Assisted Mass Appraisal (CAMA) System is supplied by the State for use by all 23 of Wyoming's counties as Pursuant to W.S.39-11-102 (c) (xv) which states the Department will "Prescrive the system of establishing the fair market value of all Property valued for property taxation to ensure that all property within a class is uniformly valued.

The Department is requesting adequate funding to replace all of the Monitor’s in the County Assessor’s offices. They are needing (360) monitors at $250.00 each for a total of $90,000. The Computer Assisted Mass Appraisal (CAMA) System is supplied by the State for use by all 23 of Wyoming's counties as Pursuant to W.S.39-11 (c) (xv) which states the Department will "Prescribe the system of establishing the fair market value of all Property valued for property taxation to ensure that all property within a class is uniformly valued. Priority #10 will improve performance measure # 9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefore, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	CADD Laptops	4	$3,975	$15,900	100% General Fund
2	Performance Laptops w/docking stations	7	$1,885	$13,195	100% General Fund
	PC Computers (CAMA)	180	$1,085	$195,300	100% General Fund
3	Monitors	380	$250	$95,000	100% General Fund
4	Speakers	10	$40	$400	100% General Fund
	Total			$319,795	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020189, APPR0020201, APPR0020448, & APPR0020440

PRIORITY #14 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Property Tax Division is requesting Mircrosoft 365 G5 for all 23 Counties for a quantity of 180 at $896 each for a total of $161,280. The Department provides each CAMA user in the county assessor's office with Microsoft 365, including Microsoft Access. This software is an integral part of their daily workflow when working with CAMA-related data. Under W.S. 39-13-102(c), the Department is responsible for providing the CAMA system, of which this software is considered a component. Priority #14 will improve performance measure # 9 pertaining to the percent of counties with upgraded hardware to run the CAMA System.

The Property Tax Division is requesting Adobe Pro for all 23 Counties for a quantity of 180 at $318 each for a total of $57,240.00. Adobe Acrobat Pro is a necessary investment that directly supports the functionality and output of the state-provided CAMA (Computer-Assisted Mass Appraisal) system. Adobe Pro is

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

a critical tool used in the preparation, editing, and distribution of key assessment documents, including taxpayer Notice of Value reports, property records, and other official communications. Priority #14 will improve performance measure # 9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

The Property Tax Division is requesting Adobe Pro quantity of 4 at $318 each for a total of $1,272. Their current version is over 20 years old. The Technical Services Group uses Adobe Pro in the creation of maps produced through GIS. Wyoming statute requires the Property Tax Division Map to maintain records of the geographical boundaries for all governmental entities with the authority to levy property taxes, for the administration of tax districts. Adobe Acrobat Pro provides the Division with the ability to create a uniform set of maps that are easily reproducible and distributable. Additionally, the Technical Services Group considers this a critical tool for the preparation, editing, and distribution of important Division-generated documents and reports. Priority #14 will improve performance measure #9 pertaining to the percent of counties with upgraded hardware to run the CAMA System. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

Enterprise Technology Services (ETS) recommends continued funding for Microsoft and Adobe software subscriptions to support core agency functions such as communication, document creation, and secure collaboration. These tools are essential to maintaining operational continuity, workforce efficiency, and cybersecurity compliance. As software providers now offer subscription-based licensing models, ETS advises agencies to participate in centralized enterprise agreements to ensure access to the latest features, regular security updates, and full vendor support. Therefore, Enterprise Technology Services, the State Budget Department, and the agency have identified ongoing funding for the following subscription renewals. This is required for the division to continue to provide adequate support and for the general efficient operations of the department to meet its duties as required by Statute and Rule.

OBJECT 0292 - Maintenance Agreements related to hardware/software

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Adobe Acrobat Pro	184	$318	$58,512	100% General Fund
2	Microsoft 365 G5	180	$896	$161,280	100% General Fund
	Total			$219,792	100% 1001 General Fund

JUSTIFICATION/CONSEQUENCES/RISK

Failure to fund Microsoft and Adobe software subscriptions would result in agencies operating without access to critical tools required to perform daily operations. Without current licenses, agencies risk losing access to essential security updates and face increased vulnerability to cybersecurity threats. Additionally, outdated or unsupported software can disrupt daily operations, reduce productivity, hinder interagency coordination, and increase support costs. The absence of centralized licensing would also eliminate volume-based cost savings and increase administrative overhead across the enterprise.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX DIVISION

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0301	001	301

ETS APPROVAL NUMBER: APPR0020449 & APPR0020442& APPR0020194

GOVERNOR'S RECOMMENDATION

I recommend approval of $539,587 for this request as submitted. Of this request, I recommend $319,795 be one-time. I further recommend the remainder $219,792 be ongoing.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	VALUATION DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	PROPERTY TAX DIVISION	011	0300	0301	001	301

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
SALARIES CLASSIFIED	0103	1,624,575	1,658,438	0	1,658,438	0	1,658,438
EMPLOYER PD BENEFITS	0105	440,410	456,525	0	456,525	0	456,525
EMPLOYER HEALTH INS BENEFITS	0196	351,117	370,076	0	370,076	0	370,076
RETIREES INSURANCE	0197	9,847	10,070	0	10,070	0	10,070
PERSONNEL	0100	2,425,949	2,495,109	0	2,495,109	0	2,495,109
UTILITIES	0203	1,100	1,100	0	1,100	0	1,100
COMMUNICATION	0204	9,000	9,000	0	9,000	0	9,000
DUES-LICENSES-REGIST	0207	155,550	155,550	0	155,550	0	155,550
ADVERTISING-PROMOT	0208	1,000	1,000	0	1,000	0	1,000
TRAVEL IN STATE	0221	19,974	29,974	0	29,974	0	29,974
TRAVEL OUT OF STATE	0222	8,900	12,000	0	12,000	0	12,000
OFFICE SUPPL-PRINTNG	0231	14,000	14,000	0	14,000	0	14,000
OTH REPAIR-MAINT SUP	0239	400	400	0	400	0	400
IT HARDWARE	0242	0	0	420,761	420,761	0	420,761
REAL PROPERTY RENTAL	0251	1,849	1,849	0	1,849	0	1,849
MAINTENANCE AGREEMENTS	0292	2,051,427	2,051,427	1,050,929	3,102,356	0	3,102,356
SUPPORTIVE SERVICES	0200	2,263,200	2,276,300	1,471,690	3,747,990	0	3,747,990
CENTRAL-SER DATA-SER	0410	816	2,401	1,200	3,601	0	3,601
TELECOMMUNICATIONS	0420	6,856	6,856	0	6,856	0	6,856
CENT. SERV./DATA SERV.	0400	7,672	9,257	1,200	10,457	0	10,457
CONTRACT SERVICES	0901	2,610,498	2,610,498	0	2,610,498	0	2,610,498
SPECIAL PROJ & SVCS	0903	627,040	0	0	0	0	0
CONTRACTUAL SERVICES	0900	3,237,538	2,610,498	0	2,610,498	0	2,610,498
EXPENDITURE TOTALS		7,934,359	7,391,164	1,472,890	8,864,054	0	8,864,054
SOURCE OF FUNDING							
GENERAL FUND	1001	7,934,359	7,391,164	1,472,890	8,864,054	0	8,864,054
GENERAL FUND/BRA	G	7,934,359	7,391,164	1,472,890	8,864,054	0	8,864,054
TOTAL FUNDING		7,934,359	7,391,164	1,472,890	8,864,054	0	8,864,054
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		10.00	10.00	0.00	10.00	0.00	10.00
TOTAL AUTHORIZED EMPLOYEES		10.00	10.00	0.00	10.00	0.00	10.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

The Property Tax Refund Program was a legislatively authorized program that was established in Budget Fiscal Year 2003. The Program was designed to assist low income taxpayer's with the rising property taxes. The program is administered by the Administrative Services Division. The program has seen continued increase in refunds due to changes made in the legislative sessions to ensure that the program has the proper qualifications to fully utilize the funding to assist the most needed taxpayers.

In the first year of the program in 2003, 487 applications were received and $74,534.85 in refunds were approved. The Agency was also appropriated funding for the 2021 and 2022 Tax Year. The division with the assistance of ETS (Enterprise Technology Services) created an online portal in which to apply. The division processed 4,395 applications and refunded a total of $1,856,033.32. The 2021 Tax Year was the first to utilize this service. During the last current legislature, the program had several major changes to the qualification standards. The division received and processed 14,782 applications for the 2023 Tax Year and refunded over $14.2 million to qualified applicants. As of current date, the division has processed 15,390 applications and refunded over $14.8 million which is over $29 million for the 25/26 Biennium. The program will need to be funded by the legislature for the 2025 and 2026 Tax Year.

Total number of positions assigned Ten : 0005, 0010, 0044, 0263, 0306, 0308, 0351, 0369, 0468

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION VALUATION DIVISION
UNIT PROPERTY TAX REFUND PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0300	0303	001	301

SECTION 4. EXCEPTION REQUEST

PRIORITY #17 – Property Tax Refund Program

A. EXPLANATION OF REQUEST: The Department of Revenue is requesting $25,187,000 for the administration of the Property Tax Refund Program for the 2027-2028 biennium. This exception request includes funding for the property tax refunds themselves as well as any postage, IT, contract employees, and other administrative costs for this program. For tax year 2024, the Department received over 15K applications from Wyoming residents. Of that number, over 14K of those applicants qualified for a property tax refund based residency, income, and asset requirements. Statewide, the average property tax refund for tax year 2024 was about $1,060. The Property Tax Refund Program continues to gain more applicants due to legislative updates that have allowed more Wyoming residents to qualify for the program.

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

	Object Code	Amount	Funding Source
1	0231 Office Supplies-Printing	$57,000	100% General Funds
2	0410 Central Ser-Data-Ser	$5,000	100% General Funds
3	0420 Telecommunications	$5,000	100% General Funds
4	0903 Special PROJ & SVCS	$25,120,000	100% General Funds
	Total	$25,187,000	100% General Funds

C. JUSTIFICATION / CONSEQUENCES: The Property Tax Refund Program currently doesn't have funding for the 2027-2028 biennium. While there have been additional property tax relief measures over the past few legislative sessions, this program provides a refund for lower-income Wyoming residents if they meet certain qualifications and can show they've timely paid their property taxes.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: N/A

E. ETS APPROVAL NUMBER (IF APPLICABLE): N/A

GOVERNOR'S RECOMMENDATION

I recommend funding this request for one year reducing the agency's request by $13,120,000.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	VALUATION DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	PROPERTY TAX REFUND PROGRAM	011	0300	0303	001	301

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
OFFICE SUPPL-PRINTNG	0231	0	0	57,000	57,000	0	57,000
SUPPORTIVE SERVICES	0200	0	0	57,000	57,000	0	57,000
CENTRAL-SER DATA-SER	0410	0	0	5,000	5,000	0	5,000
TELECOMMUNICATIONS	0420	0	0	5,000	5,000	0	5,000
CENT. SERV./DATA SERV.	0400	0	0	10,000	10,000	0	10,000
CONTRACT SERVICES	0901	0	0	0	0	0	0
SPECIAL PROJ & SVCS	0903	20,000,000	0	25,120,000	25,120,000	(13,120,000)	12,000,000
CONTRACTUAL SERVICES	0900	20,000,000	0	25,120,000	25,120,000	(13,120,000)	12,000,000
EXPENDITURE TOTALS		20,000,000	0	25,187,000	25,187,000	(13,120,000)	12,067,000
SOURCE OF FUNDING							
GENERAL FUND	1001	20,000,000	0	25,187,000	25,187,000	(13,120,000)	12,067,000
GENERAL FUND/BRA	G	20,000,000	0	25,187,000	25,187,000	(13,120,000)	12,067,000
TOTAL FUNDING		20,000,000	0	25,187,000	25,187,000	(13,120,000)	12,067,000

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION LIQUOR DIVISION **DIV NO** 0500

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
ADMINISTRATION-LIQUOR	0501	11,947,204	11,942,350	267,365	12,209,715	0	12,209,715
ALCOHOL SERVER TRAINING PROGRAM	0502	298,050	298,050	0	298,050	0	298,050
TOTAL BY UNIT		12,245,254	12,240,400	267,365	12,507,765	0	12,507,765
OBJECT SERIES							
PERSONNEL	0100	8,642,741	8,810,226	29,426	8,839,652	0	8,839,652
SUPPORTIVE SERVICES	0200	1,912,660	1,799,361	148,924	1,948,285	0	1,948,285
RESTRICTIVE SERVICES	0300	1,154	0	0	0	0	0
CENT. SERV./DATA SERV.	0400	85,650	179,664	89,015	268,679	0	268,679
CONTRACTUAL SERVICES	0900	1,603,049	1,451,149	0	1,451,149	0	1,451,149
TOTAL BY OBJECT SERIES		12,245,254	12,240,400	267,365	12,507,765	0	12,507,765
SOURCES OF FUNDING							
ENTERPRISE FUND	EF	12,245,254	12,240,400	267,365	12,507,765	0	12,507,765
TOTAL BY FUNDS		12,245,254	12,240,400	267,365	12,507,765	0	12,507,765
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		52.00	52.00	0.00	52.00	0.00	52.00
TOTAL AUTHORIZED EMPLOYEES		52.00	52.00	0.00	52.00	0.00	52.00

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

SECTION 1. UNIT STATUTORY AUTHORITY

Title 12

SECTION 2. STANDARD BUDGET REQUEST

Part A. Narrative

Population served: The Liquor Division acts as the primary distributor of wines and spirits, directly serving liquor licenses. Through its control of the wholesale alcohol market and its responsibility for licensing and compliance with state liquor laws, WLD also serves the entire population of Wyoming. This includes a crucial role in public safety by ensuring licensed business operate responsibly.

Specific license/permit holders served (as of June 30, 2025):

Retail Liquor License	812
Bar and Grill Liquor Licenses	129
Restaurant Liquor Licenses	248
Limited Retail (Club) Liquor Licenses	113
County Malt Beverage Permits	48
Special Malt Beverage Permits	8
Microbrewery Permits	51
Winery Permits	13
Winery Satellite Permits	3
Manufacturer Licenses	12
Manufacturer Satellite Licenses	10
Importer Licenses	6
Out-of-State Direct Shippers	1,240
Chartered Transportation Licenses	2
Resort Liquor Licenses	43
Malt Beverage Wholesaler Licenses	41
Industry Representative Licenses	245
Total	3,024

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

Program Description and Objectives:

The Liquor Division, a vital component of the Department of Revenue, operates under the guidance of its Director and is managed by an appointed Administrator. Its core responsibilities include:

1. **Efficient Product Distribution:** Ensuring the cost-effective, prompt, equitable, and responsible distribution of controlled liquor products across Wyoming.
2. **Regulatory Compliance:** Upholding established liquor laws and Department rules.
3. **Collaborative Safety:** Partnering with local licensing authorities and law enforcement to prevent the unsafe use of alcohol.
4. **Revenue Maximization:** Maximizing financial returns to the State General Fund.

To achieve these objectives, the Division employs 52 full-time staff members. The Administrator serves as the chief operating officer, overseeing daily operations and receiving direct reports from the managers/supervisors of the four key sections: Accounting, Purchasing, Warehouse, and Compliance. This structure ensures timely, efficient, profitable, and safe completion of the Division's responsibilities.

Divisional Sections and Their Functions:

- **Accounting:** Ten (10) full-time employees.

The accounting section plays a crucial role in the Division's fiscal operations, handling all accounts receivable and payable for liquor vendors and authorized retailers. This includes overseeing the collection and crediting of mark-up and excise tax revenue to the State General Fund, as required by Wyoming Statute 12-2-302(a). The accounting section processes liquor orders received through various channels, including in-person, phone, fax, and mail. The section also administers the wine direct shipment program to ensure proper tax collection.

- **Purchasing :** Eight (8) full-time employees.

The purchasing section is responsible for acquiring all liquor products (over 50,000 products) sold by the Division, including listed,special, one-time buy, and limited listed products. Staff meticulously manage warehouse inventory to meet retailer demand, minimize shortages, and forecast stock quantities to maximize revenue. They also provide liquor retailers with updated wholesale price listings (printed and digital) and maintain data integrity for product and vendor information.

- **Warehousing:** Twenty-nine (29) full-time employees.

The warehouse section handles all incoming and outgoing freight, encompassing listed, special, one-time buy, and limited listed products. Incoming freight is rigorously checked for accuracy, sorted by product code, entered into Liquor365, and stored in designated bin locations. The picking process is streamlined using Zebra devices that guide pickers to the correct location, product, and quantity. Warehouse employees are dedicated to providing retailers with next-day delivery for orders received by 9 AM, and all equipment is maintained and operated safely.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

- **Regulatory/Compliance:** Four (4) full time employees.

The compliance section is responsible for administering alcohol beverage control laws and reviewing all liquor license applications at the local and state level. The compliance staff conduct routine premise inspections of over 1,400 alcohol and malt beverage retailers, as well as malt beverage wholesalers, to ensure compliance. They also review all liquor license applications submitted by the 122 local licensing entities (counties and municipalities), working closely with city and county clerks to provide guidance on proper license application procedures. The compliance staff also play a crucial role in training and education programs.

- **Administrative**: One (1) full time employee.

The administrator functions as the Chief Operating Officer, overseeing the Division's daily operations. Managers from the Accounting, Purchasing, Warehouse, and Compliance sections report directly to the Administrator to ensure all divisional responsibilities are executed efficiently, profitably, and safely.

Related Position numbers Fifty Two: 0033,0041,0314, 0401, 0404, 0405, 0406, 0408, 0409, 0410, 0411, 0412, 0413, 0414, 0415, 0417, 0418, 0419, 0421, 0423, 0424, 0425, 0426, 0429, 0430, 0431, 0433, 0434, 0435, 0436, 0437, 0438, 0439, 0440, 0441, 0442, 0450, 0451, 0452 & 0454 and 0455, 0456, 0457, 0458, 0459, 0460, 0461, 0462, 0463, 0464, 0465 and 0466.

Part B. Revenue.

Funding Requested:	
Personal Services (100 Series)	$ 8,810,226
Supportive Services (200 Series)	$ 1,786,111
Restrictive Services (300 Series)	$ 0
Data Processing Charges (400 Series)	$ 179,664
Professional Services (900 Series)	$ 1,166,349
TOTAL	$ 11,942,350
Enterprise Funds	$ 11,942,350
TOTAL	$ 11,942,350

Revenue Generated:	FY 25
Total excise tax collected:	$ 2,066,288.05
License fees collected:	$ 93,279.26
Profit	$ 18,000,000
Total Revenue Transferred to General Fund:	$ 20,159,567.31

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

SECTION 3. SPECIAL REVENUE FUND HISTORY

OTHER FUND USAGE HISTORY

Agency Fund E03 - Enterprise Fund

	21/22	23/24	Estimate 25/26	Estimate 27/28	Estimate 29/30
Beginning Balance	$9,324,020.00	$2,556,419.00	3,557,459.00	$122,937,315.00	$104,475,519.00
- Expenditures Unit 0501	(14,732,545.00)	(10,259,475.00)	(8,129,421.00)	(11,942,350.00)	(11,942,350.00)
- Expenditures Unit 0502	($321)	(168.593.00)	(284,800.00)	($298,050.00)	($298,050.00)
- Expenditures Unit 0601	(257,126,840.00)	(251,240,911.00)	(160,484,527.00)	(275,000,000,.00)	(275,000,000.00)
- Expenditures Unit 0701	(33,100,000.00)	(37,500,000.00)	(22,500,000.00)	(42,000,000.00)	(42,000,000.00)
+ Revenue	$298,192,105.00	$305,282,857.00	$310.778.604.00	$310,778,604.00	$315,000,000.00
Ending Balance	$2,556,419.00	$3,557,459.00	$122,937,315.00	$104,475,519.00	$90,235,119.00

Current balance as of this report - $3,557,459.00

Statutory Authority W.S. Title 12

Revenue Sources Codes & Descriptions:

9511 Liquor Commissions Collections

Fund Description and restrictions -

This is the operating budget unit for the Liquor Division (0501). The Liquor Division is under the direct authority of the Director of the Department of Revenue, and operates through his/her appointed Administrator. The Division strategy is:

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

1. Provide cost effective distribution services and be responsive to the needs of the population served in a socially responsible manner.
2. Insure compliance with established liquor laws.
3. Work in cooperative manner with local licensing authorities and law enforcement entities.
4. Provide a maximum revenue return to the state's General Fund.

Fund Description and restrictions - (0502) 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.

Fund Description and restrictions -
Appropriated Non-Operating Expenditures: (0601) Account fund is used for purchase of alcohol beverages from outside vendors for resale to liquor licensees.

Fund Description and restrictions -
General Fund Transfers: (0701) This account is set up to accommodate and separate the transfer of profits to the General Fund from liquor sales and purchase account (0600). The need for this allocation is a result of the Wyoming On-Line Financial System (W.O.L.F.S.) Accounting System used, in which fund transfers are treated as expenditures instead of fund transfers. The only purpose is a means of transferring profits from the Enterprise Fund to the General Fund.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

SECTION 4. EXCEPTION REQUEST

PRIORITY # 5 – HOSTING CHARGES

A. EXPLANATION OF REQUEST:

1. The Liquor Division is requesting an increase in spending authority for the Azure Hosting fees and Virtual Servers. The Azure Hosting fees associated with our Microsoft Dynamics 365 ERP system, which went live in 2023. This system is integral to all our internal operations, including accounting, compliance, purchasing, and warehousing, as well as external functions like licensee reporting and online ordering. Since its implementation, we've been able to analyze trends and forecasting data to accurately project these hosting costs for the future. These are both part of the 400 series which we will need for the next biennium to cover a shortfall per ETS Recommendations. We are also requesting this increase be ongoing into future biennial budgets.

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

	Object Code	Amount	Funding Source
1	0410 - Hosting Charges/Virtual Servers	$89,015	100% Enterprise Fund
	Total	$89,015	100% Enterprise Fund

C. JUSTIFICATION / CONSEQUENCES: Priority #5 will improve on performance measure #5 & #6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of licensee inspections that comply with statutory liquor laws.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

E. ETS APPROVAL NUMBER: APPR0020417

GOVERNOR'S RECOMMENDATION

I recommend approval of $89,015 for this ongoing request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

PRIORITY # 6 – Reclassification Senior Business Project Management Analyst

A. EXPLANATION OF REQUEST: The Liquor Division requests funding to reclassify an existing position to a BAPM10, Senior Project Management Analyst. This addresses a long-standing gap within WLD, which has been exacerbated by the new ERP system. Reclassifying this position is a strategic investment that will ensure the security and stability of Liquor365, our essential business tool, and maximize the return on our significant investment. This role will encompass overall IT management and support, data integrity and communication, IT budgeting, contracts and licensing, and technical audits and standards enforcement. This will lead to increased operational efficiency, enhanced security, mitigated risks, maximized investment, and an improved overall user experience for both internal and external customers. We are also requesting that this increase be ongoing in future biennial budgets. They are requesting to have this position reclassified from a FIPU09 to a BAPM10. The reclassification was approved by HRD 8/27/25

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

	Object Code	Amount	Funding Source
1	0103 - Salaries	$23,337	100% Enterprise Fund
2	0105 -Employer Pd Benefits	$5,948	100% Enterprise Fund
3	0197- Retirees Insurance	$141	100% Enterprise Fund
	Total	$29,426	100% Enterprise Fund

C. JUSTIFICATION / CONSEQUENCES: Priority #6 will improve on performance measure #5 & #6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of licensee inspections that comply with statutory liquor laws, This is also essential to ensure the Liquor Division fulfills its statutory duties under W.S.S. 12 by maintaining the integrity and security of its core operational data.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

GOVERNOR'S RECOMMENDATION

I recommend approval of $29,426 for this ongoing request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

PRIORITY # 9 – FARM AND SHOP EQUIPMENT

A. EXPLANATION OF REQUEST:

1. The Liquor Division is requesting an increase in spending authority for the purchase of three (3) tuggers at $24,500 each for a total of $73,500, and twelve (12) carts at $1,800 each for a total of $21,600. The tuggers are replacing aging units in the division. Increased daily usage due to increased volume in product demand is resulting in increased service and maintenance of the aging units. Due to increase in product demand, the carts are necessary to facilitate the efficient flow of orders beginning with picking of product cases through palletizing of product cases for shipping. Currently a shortage of carts results in a slow-down in the flow of orders causing shipment delays. They are also needing to purchase miscellaneous warehouse equipment for liquor storage including uprights, beams, and decking materials totaling $8,800.

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

	Object Code	Amount	Funding Source
1	0249 - Farm & Shop Equipment	$103,900	100% Enterprise Fund
	Total	$103,900	100% Enterprise Fund

C. JUSTIFICATION / CONSEQUENCES: Priority #9 will improve on performance measure #5 & #6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of licensee inspections that comply with statutory liquor laws.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact.

E. ETS APPROVAL NUMBER (IF APPLICABLE): N/A

GOVERNOR'S RECOMMENDATION

I recommend approval of $103,900 for this one-time request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

PRIORITY # 16 – 27/28 Biennium (Hardware Requests)

A. EXPLANATION OF REQUEST: The Liquor Division is requesting an increase in spending authority for replacement of five (5) Zebra Printer Devices at $2,209 each and twenty-five (25) Zebra Device Batteries at $112 each for a total of $13,845. The equipment is needed to allow for replacement of hardware that is past the standard cycle of six years.

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

	Object Code	Amount	Funding Source
1	0242 Zebra Printer Device	$11,045	100% Enterprise Fund
2	0242 Batteries for Zebra Printers	$2,800	100% Enterprise Fund
	Total	$13,845	100% Enterprise Fund

C. JUSTIFICATION / CONSEQUENCES: Priority #16 will improve on performance measure #5 & #6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of licensee inspections that comply with statutory liquor laws.

D. MAINTENANCE OF EFFORT OR MAINTENANCE OF EQUITY: This has no MOE Impact

E. ETS APPROVAL NUMBER (IF APPLICABLE): APPR# APPR0020439

GOVERNOR'S RECOMMENDATION

I recommend approval of $13,845 for this one-time request as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

SECTION 5. TRP EXCEPTION REQUEST

PRIORITY #15 - 200 Series - 27/28 Biennium (Hardware and Software Requests)

The Liquor Division is requesting an increase in spending authority for replacement of five (5) aging PC computers at $1,085 each for a total of $5,425 and fifteen (15) aging Standard Laptop with Docking Stations at $1,460 each for a total of $21,900. The Liquor Division is also requesting an increase in spending authority for replacement of ten (10) aging monitors at $250 each and ten (10) Speaker bars at $40 each for a total of $2,900. The equipment is needed to allow for replacement of hardware that is past the standard cycle of six years. Priority #15 will improve on performance measure #5 &#6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of license inspections that comply with the statutory liquor laws. Enterprise Technology Services (ETS) recommends a four year computer refresh cycle to ensure operational reliability, cybersecurity compliance, and workforce productivity. To support this, ETS established the Technology Replacement Program(TRP). Due to the State's biennial funding structure, ETS and the State Budget Department advise agencies to replace 25% of their equipment each fiscal year, or 50% over the two year biennium. Therefor, Enterprise Technology Services, the State Budget Department and the agency have identified one-time funding for replacing the following devices.

OBJECT 0242 - Hardware

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	PC Computers	5	$1,085	$5,425	100% Enterprise Fund
2	Standard Laptop with docking stations	15	$1,460	$21,900	100% Enterprise Fund
3	Monitors	10	$250	$2,500	100% Enterprise Fund
4	Speakers	10	$40	$400	100 % Enterprise Fund
	Total			$30,225	100% Enterprise Fund

JUSTIFICATION/CONSEQUENCES/RISK

The Technology Replacement Program (TRP), developed by Enterprise Technology Services (ETS), is designed to ensure a secure, reliable, and modern computing environment across state agencies. Hardware replacements are part of the TRP program. Regular computer replacements every four years reduce security vulnerabilities, prevent performance issues, and maintain alignment with evolving IT standards. This one-time funding is essential to replace aging and unsupported hardware and software that could compromise operations and data security.

ETS APPROVAL NUMBER: APPR0020193 & APPR0020200

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ADMINISTRATION-LIQUOR

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0501	E03	E03

PRIORITY #15 - 200 Series - 27/28 Biennium (Hardware and Software Requests) The Liquor Division is requesting an increase in spending authority for 3 Adobe Pro licenses at $318 for a total of $954. This is critical software suite essential for the efficient and secure management of digital documents across our department. In an increasingly paperless environment, the ability to create, edit, secure, and collaborate on Portable Document Format (PDF) files is no longer a convenience, but a fundamental requirement for compliance, data integrity, and operational workflow. These will be allocated to the administrator, some of the managers, and the compliance agents. Priority #15 will improve on performance measure #5 &#6 pertaining to the percentage of liquor orders shipped correctly the same day that the order is placed and percentage of license inspections that comply with the statutory liquor laws.

Enterprise Technology Services (ETS) recommends continued funding for Microsoft and Adobe software subscriptions to support core agency functions such as communication, document creation, and secure collaboration. These tools are essential to maintaining operational continuity, workforce efficiency, and cybersecurity compliance. As software providers now offer subscription-based licensing models, ETS advises agencies to participate in centralized enterprise agreements to ensure access to the latest features, regular security updates, and full vendor support. Therefore, Enterprise Technology Services, the State Budget Department, and the agency have identified one-time funding for the following subscription renewals.

OBJECT 0292 - Maintenance Agreements related to hardware/software

	Description	Number of Units	Cost per Unit	Total Amount	Funding Source
1	Adobe Pro License	3	$318	$954	100% Enterprise Fund
	Total			$954	100% Enterprise Fund

JUSTIFICATION/CONSEQUENCES/RISK

Failure to fund Microsoft and Adobe software subscriptions would result in agencies operating without access to critical tools required to perform daily operations. Without current licenses, agencies risk losing access to essential security updates and face increased vulnerability to cybersecurity threats. Additionally, outdated or unsupported software can disrupt daily operations, reduce productivity, hinder interagency coordination, and increase support costs. The absence of centralized licensing would also eliminate volume-based cost savings and increase administrative overhead across the enterprise.

ETS APPROVAL NUMBER: APPR0021317

GOVERNOR'S RECOMMENDATION

I recommend approval of $31,179 for this request as submitted. Of this request, I recommend $30,225 be one-time. I further recommend the remainder $954 be ongoing.

DEPARTMENT	DEPARTMENT OF REVENUE					Wyoming On Line Financial Codes			
DIVISION	LIQUOR DIVISION				DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ADMINISTRATION-LIQUOR				011	0500	0501	E03	E03
1		2	3	4	5	6	7		
Description	Code	Base Budget 2027-2028	Standard Budget	Total Dept Exception Request	Total Budget Request	Governor's Exception Changes	Governor's Recommendation		
EXPENDITURES									
SALARIES CLASSIFIED	0103	5,646,050	5,761,988	23,337	5,785,325	0	5,785,325		
EMPLOYER PD BENEFITS	0105	1,510,810	1,553,371	5,946	1,559,317	0	1,559,317		
EMPLOYER HEALTH INS BENEFITS	0196	1,452,302	1,460,678	2	1,460,680	0	1,460,680		
RETIREES INSURANCE	0197	33,579	34,189	141	34,330	0	34,330		
PERSONNEL	0100	8,642,741	8,810,226	29,426	8,839,652	0	8,839,652		
EQUIPMENT REP & MNTC	0202	55,000	55,000	0	55,000	0	55,000		
UTILITIES	0203	4,500	4,500	0	4,500	0	4,500		
COMMUNICATION	0204	30,000	30,000	0	30,000	0	30,000		
DUES-LICENSES-REGIST	0207	8,000	8,000	0	8,000	0	8,000		
ADVERTISING-PROMOT	0208	1,271	1,271	0	1,271	0	1,271		
TRAVEL IN STATE	0221	33,543	33,543	0	33,543	0	33,543		
TRAVEL OUT OF STATE	0222	8,441	8,441	0	8,441	0	8,441		
PERMANENTLY ASSIGNED VEHICLES	0223	51,000	57,628	0	57,628	0	57,628		
OFFICE SUPPL-PRINTNG	0231	75,800	75,800	0	75,800	0	75,800		
MEDICAL-LAB SUPPLIES	0235	987	987	0	987	0	987		
EDUCA-RECREATNL SUPP	0236	2,712	2,712	0	2,712	0	2,712		
SOFT GOODS&HOUSEKPNG	0237	5,121	5,121	0	5,121	0	5,121		
OTH REPAIR-MAINT SUP	0239	60,000	60,000	0	60,000	0	60,000		
IT HARDWARE	0242	119,927	0	44,070	44,070	0	44,070		
FARM & SHOP EQUIPMNT	0249	0	0	103,900	103,900	0	103,900		
EQUIPMENT RENTAL	0252	10,000	10,000	0	10,000	0	10,000		
MAINTENANCE AGREEMENTS	0292	1,433,108	1,433,108	954	1,434,062	0	1,434,062		
SUPPORTIVE SERVICES	0200	1,899,410	1,786,111	148,924	1,935,035	0	1,935,035		
COST ALLOCATION	0301	1,154	0	0	0	0	0		
RESTRICTIVE SERVICES	0300	1,154	0	0	0	0	0		
CENTRAL-SER DATA-SER	0410	34,131	127,943	89,015	216,958	0	216,958		
TELECOMMUNICATIONS	0420	51,519	51,721	0	51,721	0	51,721		
CENT. SERV./DATA SERV.	0400	85,650	179,664	89,015	268,679	0	268,679		
CONTRACT SERVICES	0901	1,166,349	1,166,349	0	1,166,349	0	1,166,349		
SPECIAL PROJ & SVCS	0903	151,900	0	0	0	0	0		
CONTRACTUAL SERVICES	0900	1,318,249	1,166,349	0	1,166,349	0	1,166,349		
EXPENDITURE TOTALS		11,947,204	11,942,350	267,365	12,209,715	0	12,209,715		
SOURCE OF FUNDING									
LIQUOR COMMISSION COLLECTIONS	9511	11,947,204	11,942,350	267,365	12,209,715	0	12,209,715		
ENTERPRISE FUND	EF	11,947,204	11,942,350	267,365	12,209,715	0	12,209,715		

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	LIQUOR DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ADMINISTRATION-LIQUOR	011	0500	0501	E03	E03

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
TOTAL FUNDING		11,947,204	11,942,350	267,365	12,209,715	0	12,209,715
AUTHORIZED EMPLOYEES							
FULL TIME EMPLOYEE COUNT		52.00	52.00	0.00	52.00	0.00	52.00
TOTAL AUTHORIZED EMPLOYEES		52.00	52.00	0.00	52.00	0.00	52.00

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	LIQUOR DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ADMINISTRATION-LIQUOR	011	0500	0501	E03	E03

1							2	3	4	5	6	7
Pos# / Class Code	FT/PT	Band#	Class Date / Position Title	Percent GF	FF	OF	Agency Request Salary	Agency Request Benefits	Agency Request Total	Governor's Changes Salary	Governor's Changes Benefits	Governor's Changes Total
L04060A / BAPM10	F	100	SR BUSINESS PROJ MGMT ANALYST			100	164,569	96,037	260,606	0	0	0
			Total				164,569	96,037	260,606	0	0	0
			Authorized Employees Full Time				1.00			0.00		

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT 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 2. STANDARD BUDGET REQUEST

Part A. Narrative.

1. 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.

This will be an ongoing program, per statute.

During the 2021/2022 Supplemental Budget, this program funding was eliminated. It was returned in the 2023/2024 Budget.

Part B. Revenue.

Series 200 Supportive Services		
204	$250	100%Enterprise Fund
207	$1,750	100% Enterprise Fund
221	$2,400	100% Enterprise Fund
222	$2,250	100% Enterprise Fund
231	$100	100%Enterprise Fund
236	$6,500	100%Enterprise Fund
Sub Total	$13,250	100%Enterprise Fund
Series 900 Contractual Services		
901	$284,800	100% Enterprise Fund
Total	$298,050	100%Enterprise Fund

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ALCOHOL SERVER TRAINING PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0502	E03	E03

SECTION 3. SPECIAL REVENUE FUND HISTORY

OTHER FUND USAGE HISTORY

Agency Fund E03 - Enterprise Fund

	21/22	23/24	Estimate 25/26	Estimate 27/28	Estimate 29/30
Beginning Balance	$9,324,020.00	$2,556,419.00	3,557,459.00	$122,937,315.00	$104,475,519.00
- Expenditures Unit 0501	(14,732,545.00)	(10,259,475.00)	(8,129,421.00)	(11,942,350.00)	(11,942,350.00)
- Expenditures Unit 0502	($321)	(168.593.00)	(284,800.00)	($298,050.00)	($298,050.00)
- Expenditures Unit 0601	(257,126,840.00)	(251,240,911.00)	(160,484,527.00)	(275,000,000,.00)	(275,000,000.00)
- Expenditures Unit 0701	(33,100,000.00)	(37,500,000.00)	(22,500,000.00)	(42,000,000.00)	(42,000,000.00)
+ Revenue	$298,192,105.00	$305,282,857.00	$310.778.604.00	$310,778,604.00	$315,000,000.00
Ending Balance	$2,556,419.00	$3,557,459.00	$122,937,315.00	$104,475,519.00	$90,235,119.00

Current balance as of this report - $3,557,459.00

Statutory Authority W.S. Title 12

Revenue Sources Codes & Descriptions:

9511 Liquor Commissions Collections

Fund Description and restrictions -

This is the operating budget unit for the Liquor Division (0501). The Liquor Division is under the direct authority of the Director of the Department of Revenue, and operates through his/her appointed Administrator. The Division strategy is:

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR DIVISION
UNIT ALCOHOL SERVER TRAINING PROGRAM

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0500	0502	E03	E03

1. Provide cost effective distribution services and be responsive to the needs of the population served in a socially responsible manner.
2. Insure compliance with established liquor laws.
3. Work in cooperative manner with local licensing authorities and law enforcement entities.
4. Provide a maximum revenue return to the state's General Fund.

Fund Description and restrictions - (0502) 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.

Fund Description and restrictions -
Appropriated Non-Operating Expenditures: (0601) Account fund is used for purchase of alcohol beverages from outside vendors for resale to liquor licensees.

Fund Description and restrictions -
General Fund Transfers: (0701) This account is set up to accommodate and separate the transfer of profits to the General Fund from liquor sales and purchase account (0600). The need for this allocation is a result of the Wyoming On-Line Financial System (W.O.L.F.S.) Accounting System used, in which fund transfers are treated as expenditures instead of fund transfers. The only purpose is a means of transferring profits from the Enterprise Fund to the General Fund.

SECTION 4. EXCEPTION REQUEST

There are no exception requests for this unit.

DEPARTMENT	DEPARTMENT OF REVENUE	Wyoming On Line Financial Codes				
DIVISION	LIQUOR DIVISION	DEPT	DIVISION	UNIT	FUND	APPR
UNIT	ALCOHOL SERVER TRAINING PROGRAM	011	0500	0502	E03	E03

1 Description	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
EXPENDITURES							
COMMUNICATION	0204	250	250	0	250	0	250
DUES-LICENSES-REGIST	0207	1,750	1,750	0	1,750	0	1,750
TRAVEL IN STATE	0221	2,400	2,400	0	2,400	0	2,400
TRAVEL OUT OF STATE	0222	2,250	2,250	0	2,250	0	2,250
OFFICE SUPPL-PRINTNG	0231	100	100	0	100	0	100
EDUCA-RECREATNL SUPP	0236	6,500	6,500	0	6,500	0	6,500
SUPPORTIVE SERVICES	0200	13,250	13,250	0	13,250	0	13,250
CONTRACT SERVICES	0901	284,800	284,800	0	284,800	0	284,800
CONTRACTUAL SERVICES	0900	284,800	284,800	0	284,800	0	284,800
EXPENDITURE TOTALS		298,050	298,050	0	298,050	0	298,050
SOURCE OF FUNDING							
LIQUOR COMMISSION COLLECTIONS	9511	298,050	298,050	0	298,050	0	298,050
ENTERPRISE FUND	EF	298,050	298,050	0	298,050	0	298,050
TOTAL FUNDING		298,050	298,050	0	298,050	0	298,050

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION LIQUOR SALES & PURCHASES **DIV NO** 0600

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
LIQUOR SALES & PURCHASES	0601	275,000,000	0	0	0	0	0
TOTAL BY UNIT		275,000,000	0	0	0	0	0
OBJECT SERIES							
NON-OPERATING EXPENDITURES	0800	275,000,000	0	0	0	0	0
TOTAL BY OBJECT SERIES		275,000,000	0	0	0	0	0
SOURCES OF FUNDING							
ENTERPRISE FUND	EF	275,000,000	0	0	0	0	0
TOTAL BY FUNDS		275,000,000	0	0	0	0	0

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR SALES & PURCHASES
UNIT LIQUOR SALES & PURCHASES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0600	0601	E03	E03

SECTION 1. UNIT STATUTORY AUTHORITY

Title 12

SECTION 2. STANDARD BUDGET REQUEST

Part A. Narrative.
Appropriated Non-Operating Expenditures: Account fund is used for purchase of alcoholic beverages from outside vendors for resale to liquor licensees.

Part B. Revenue.

Funding Requested:

Purchases for Resale (800 Series)	$275,000,000
Enterprise Funds	$275,000,000

GOVERNOR'S RECOMMENDATION

I recommend removing $275,000,000 spending authority from the standard budget of this unit based on the statute below:

12-2-302. Collection of excise taxes; disposition of revenue and fees.

(a) The division shall collect all excise taxes provided by this title relating to alcoholic and malt beverages for deposit into the general fund.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR SALES & PURCHASES
UNIT LIQUOR SALES & PURCHASES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0600	0601	E03	E03

SECTION 3. SPECIAL REVENUE FUND HISTORY

OTHER FUND USAGE HISTORY

Agency Fund E03 - Enterprise Fund

	21/22	23/24	Estimate 25/26	Estimate 27/28	Estimate 29/30
Beginning Balance	$9,324,020.00	$2,556,419.00	3,557,459.00	$122,937,315.00	$104,475,519.00
- Expenditures Unit 0501	(14,732,545.00)	(10,259,475.00)	(8,129,421.00)	(11,942,350.00)	(11,942,350.00)
- Expenditures Unit 0502	($321)	(168.593.00)	(284,800.00)	($298,050.00)	($298,050.00)
- Expenditures Unit 0601	(257,126,840.00)	(251,240,911.00)	(160,484,527.00)	(275,000,000,.00)	(275,000,000.00)
- Expenditures Unit 0701	(33,100,000.00)	(37,500,000.00)	(22,500,000.00)	(42,000,000.00)	(42,000,000.00)
+ Revenue	$298,192,105.00	$305,282,857.00	$310.778.604.00	$310,778,604.00	$315,000,000.00
Ending Balance	$2,556,419.00	$3,557,459.00	$122,937,315.00	$104,475,519.00	$90,235,119.00

Current balance as of this report - $3,557,459.00

Statutory Authority W.S. Title 12

Revenue Sources Codes & Descriptions:

9511 Liquor Commissions Collections

Fund Description and restrictions -

This is the operating budget unit for the Liquor Division (0501). The Liquor Division is under the direct authority of the Director of the Department of Revenue, and operates through his/her appointed Administrator. The Division strategy is:

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION LIQUOR SALES & PURCHASES
UNIT LIQUOR SALES & PURCHASES

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0600	0601	E03	E03

1. Provide cost effective distribution services and be responsive to the needs of the population served in a socially responsible manner.
2. Insure compliance with established liquor laws.
3. Work in cooperative manner with local licensing authorities and law enforcement entities.
4. Provide a maximum revenue return to the state's General Fund.

Fund Description and restrictions - (0502) 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.

Fund Description and restrictions -
Appropriated Non-Operating Expenditures: (0601) Account fund is used for purchase of alcohol beverages from outside vendors for resale to liquor licensees.

Fund Description and restrictions -
General Fund Transfers: (0701) This account is set up to accommodate and separate the transfer of profits to the General Fund from liquor sales and purchase account (0600). The need for this allocation is a result of the Wyoming On-Line Financial System (W.O.L.F.S.) Accounting System used, in which fund transfers are treated as expenditures instead of fund transfers. The only purpose is a means of transferring profits from the Enterprise Fund to the General Fund.

SECTION 4. EXCEPTION REQUEST

There are no exception requests for this unit.

DEPARTMENT	DEPARTMENT OF REVENUE				**Wyoming On Line Financial Codes**		
DIVISION	LIQUOR SALES & PURCHASES			**DEPT**	**DIVISION**	**UNIT**	**FUND**	**APPR**
UNIT	LIQUOR SALES & PURCHASES			011	0600	0601	E03	E03

1		2	3	4	5	6	7
Description	**Code**	**Base Budget 2027-2028**	**Standard Budget**	**Total Dept Exception Request**	**Total Budget Request**	**Governor's Exception Changes**	**Governor's Recommendation**
EXPENDITURES							
PURCHASE FOR RESALE	0801	274,998,000	0	0	0	0	0
TAXES (OVERPAYMENTS)	0812	2,000	0	0	0	0	0
NON-OPERATING EXPENDITURES	0800	275,000,000	0	0	0	0	0
EXPENDITURE TOTALS		275,000,000	0	0	0	0	0
SOURCE OF FUNDING							
LIQUOR COMMISSION COLLECTIONS	9511	275,000,000	0	0	0	0	0
ENTERPRISE FUND	EF	275,000,000	0	0	0	0	0
TOTAL FUNDING		275,000,000	0	0	0	0	0

DEPARTMENT DEPARTMENT OF REVENUE **DEPT** 011

DIVISION GENERAL FUND TRANSFERS **DIV NO** 0700

1 Division	Code	2 Base Budget 2027-2028	3 Standard Budget	4 Total Dept Exception Request	5 Total Budget Request	6 Governor's Exception Changes	7 Governor's Recommendation
UNIT							
GENERAL FUND TRANSFERS	0701	42,000,000	42,000,000	0	42,000,000	0	42,000,000
TOTAL BY UNIT		42,000,000	42,000,000	0	42,000,000	0	42,000,000
OBJECT SERIES							
NON-OPERATING EXPENDITURES	0800	42,000,000	42,000,000	0	42,000,000	0	42,000,000
TOTAL BY OBJECT SERIES		42,000,000	42,000,000	0	42,000,000	0	42,000,000
SOURCES OF FUNDING							
ENTERPRISE FUND	EF	42,000,000	42,000,000	0	42,000,000	0	42,000,000
TOTAL BY FUNDS		42,000,000	42,000,000	0	42,000,000	0	42,000,000

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION GENERAL FUND TRANSFERS
UNIT GENERAL FUND TRANSFERS

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0700	0701	E03	E03

SECTION 1. UNIT STATUTORY AUTHORITY

Title 12

SECTION 2. STANDARD BUDGET REQUEST

Part A. Narrative.

General Fund Transfers: This account is set up to accommodate and separate the transfer of profits to the General Fund from liquor sales and purchase account (0600). The need for this allocation is a result of the Wyoming On-Line Financial System (W.O.L.F.S.) Accounting System used, in which fund transfers are treated as expenditures instead of fund transfers. The only purpose is a means of transferring profits from the Enterprise Fund to the General Fund.

Part B. Revenue.

Funding Requested:

Fund Shift - Fiscal (800 Series)	$42,000,000
Enterprise Funds	$42,000,000

GOVERNOR'S RECOMMENDATION

I recommend approval of the standard budget as submitted.

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION GENERAL FUND TRANSFERS
UNIT GENERAL FUND TRANSFERS

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0700	0701	E03	E03

SECTION 3. SPECIAL REVENUE FUND HISTORY

OTHER FUND USAGE HISTORY

Agency Fund E03 - Enterprise Fund

	21/22	23/24	Estimate 25/26	Estimate 27/28	Estimate 29/30
Beginning Balance	$9,324,020.00	$2,556,419.00	3,557,459.00	$122,937,315.00	$104,475,519.00
- Expenditures Unit 0501	(14,732,545.00)	(10,259,475.00)	(8,129,421.00)	(11,942,350.00)	(11,942,350.00)
- Expenditures Unit 0502	($321)	(168.593.00)	(284,800.00)	($298,050.00)	($298,050.00)
- Expenditures Unit 0601	(257,126,840.00)	(251,240,911.00)	(160,484,527.00)	(275,000,000,.00)	(275,000,000.00)
- Expenditures Unit 0701	(33,100,000.00)	(37,500,000.00)	(22,500,000.00)	(42,000,000.00)	(42,000,000.00)
+ Revenue	$298,192,105.00	$305,282,857.00	$310.778.604.00	$310,778,604.00	$315,000,000.00
Ending Balance	$2,556,419.00	$3,557,459.00	$122,937,315.00	$104,475,519.00	$90,235,119.00

Current balance as of this report - $3,557,459.00

Statutory Authority W.S. Title 12

Revenue Sources Codes & Descriptions:

9511 Liquor Commissions Collections

Fund Description and restrictions -

This is the operating budget unit for the Liquor Division (0501). The Liquor Division is under the direct authority of the Director of the Department of Revenue, and operates through his/her appointed Administrator. The Division strategy is:

DEPARTMENT DEPARTMENT OF REVENUE
DIVISION GENERAL FUND TRANSFERS
UNIT GENERAL FUND TRANSFERS

Wyoming On Line Financial Codes

DEPT	DIVISION	UNIT	FUND	APPR
011	0700	0701	E03	E03

1. Provide cost effective distribution services and be responsive to the needs of the population served in a socially responsible manner.
2. Insure compliance with established liquor laws.
3. Work in cooperative manner with local licensing authorities and law enforcement entities.
4. Provide a maximum revenue return to the state's General Fund.

Fund Description and restrictions - (0502) 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.

Fund Description and restrictions -
Appropriated Non-Operating Expenditures: (0601) Account fund is used for purchase of alcohol beverages from outside vendors for resale to liquor licensees.

Fund Description and restrictions -
General Fund Transfers: (0701) This account is set up to accommodate and separate the transfer of profits to the General Fund from liquor sales and purchase account (0600). The need for this allocation is a result of the Wyoming On-Line Financial System (W.O.L.F.S.) Accounting System used, in which fund transfers are treated as expenditures instead of fund transfers. The only purpose is a means of transferring profits from the Enterprise Fund to the General Fund.

SECTION 4. EXCEPTION REQUEST

There are no exception requests for this unit.

DEPARTMENT	DEPARTMENT OF REVENUE				**Wyoming On Line Financial Codes**			
DIVISION	GENERAL FUND TRANSFERS				**DEPT**	**DIVISION**	**UNIT**	**FUND**	**APPR**
UNIT	GENERAL FUND TRANSFERS				011	0700	0701	E03	E03
1		**2**	**3**	**4**	**5**	**6**	**7**
Description	**Code**	**Base Budget 2027-2028**	**Standard Budget**	**Total Dept Exception Request**	**Total Budget Request**	**Governor's Exception Changes**	**Governor's Recommendation**
EXPENDITURES							
FUND SHIFT - FISCAL	0881	42,000,000	42,000,000	0	42,000,000	0	42,000,000
NON-OPERATING EXPENDITURES	0800	42,000,000	42,000,000	0	42,000,000	0	42,000,000
EXPENDITURE TOTALS		42,000,000	42,000,000	0	42,000,000	0	42,000,000
SOURCE OF FUNDING							
LIQUOR COMMISSION COLLECTIONS	9511	42,000,000	42,000,000	0	42,000,000	0	42,000,000
ENTERPRISE FUND	EF	42,000,000	42,000,000	0	42,000,000	0	42,000,000
TOTAL FUNDING		42,000,000	42,000,000	0	42,000,000	0	42,000,000