

Tax

Budget Summary

	FY 2016 Position Count	FY 2014 Actual	FY 2015 Budget As Passed	FY 2016 Governor Recommend
Appropriation				
Tax - administration/collection	165.00	\$16,430,371	\$17,141,725	\$17,991,443
Total	165.00	\$16,430,371	\$17,141,725	\$17,991,443
Fund Type				
General Funds		\$15,718,561	\$15,628,271	\$16,477,989
IDT Funds		\$140,000	\$142,566	\$142,566
Special Fund		\$571,810	\$1,370,888	\$1,370,888
Total		\$16,430,371	\$17,141,725	\$17,991,443



Tax - administration/collection

Department/Program Description

Vermont Department of Taxes

1. a. What are your programs?

The Vermont Department of Taxes is responsible for collecting 30 different taxes, implementing tax credits, and issuing refund checks. Any programs the Department has developed support the efficient administration of these taxes, credits, and refunds. Examples of programs are the Current Use Program administered by the Property Valuation and Review Division and the voluntary disclosure program administered by the Compliance Division.

b. How do these programs meet your core mission?

The mission of the Vermont Department of Taxes is to collect the proper amount of tax revenue in a timely and efficient manner to pay for the goods and services provided by state government. Tax collection processes, both for those who file in a voluntary and timely fashion and for those who require state intervention, are essential to fulfilling the Department's core mission.

2. a. What does success in each program look like to Vermonters both those served by the program and the general population?

Success is collecting the right amount of tax owed, no more, no less with minimum burden on the taxpayer and Department in terms of time, effort expended, anxiety caused, and cost.

b. What performance measures are used to determine progress and what baseline data is available (current and proposed budget, # served, etc)?

The Department is now using Results Based Accountability (RBA) performance measures. FY16 is the first year of this new performance metric program. We have identified three programs within the Department and have described in detail the performance measures for each.

Program 1: TOP 100 List. Measures include amount collected, percent of top 100 in payment plans, and percent of total debts collected.

Program 2: Current Use Administration. Performance measures include total participants, total parcels, number of applications, and application processing time.

Program 3: Refund Review. Performance measures include number of refunds reviewed, number of fraudulent returns stopped, amount of fraudulent refund stopped, number of FTEs utilized, and percent of fraudulent returns stopped.

These programs are described in more detail in the Department's description of our RBA program.

3. Is there a better way?

Yes, we have been working on several technology-based solutions. The key to achieving our core mission is the implementation of an integrated tax processing system (ITS) to leverage new technologies in the administration of tax collection. The Department has just completed the first phase of a four-year project to build a new ITS called "VTax."??A? VTax will enable better access to data, new forecasting and trend analysis that will greatly improve the tax processing and tax collection functions. Faster processing, better correspondence, online functionality, and improved collection and audit functions are just some of the enhancements VTax brings to the Department. The Department has successfully migrated two tax types into VTax during the first phase, and seven more are scheduled to migrate during FY16.



In December 2014, the Department and the Office of the Secretary of State successfully launched an online application for the Vermont business tax license through the Secretary of State's website. In addition, we are on track to introduce in 2015 an online application for the Current Use Program called eCuse. These online applications are sure to improve the taxpayer experience.

Budget Summary

	FY 2014 Actual	FY 2015 Budget as Passed	FY 2016 Governor Recommended
Object Rollups			
Salaries and Wages	\$8,592,402	\$8,512,579	\$8,876,812
Fringe Benefits	\$3,554,416	\$4,002,004	\$4,387,568
Contracted and 3rd Party Service	\$760,408	\$734,057	\$713,932
PerDiem and Other Personal Services	\$68,609	\$71,100	\$86,100
Equipment	\$46,157	\$8,000	\$0
IT/Telecom Services and Equipment	\$1,413,796	\$1,558,864	\$1,709,060
Travel	\$105,048	\$121,531	\$121,531
Supplies	\$122,874	\$131,880	\$129,880
Other Purchased Services	\$805,422	\$1,011,460	\$893,815
Other Operating Expenses	\$49,717	\$49,650	\$49,650
Rental Other	\$33,435	\$32,500	\$32,500
Rental Property	\$823,969	\$852,700	\$853,195
Property and Maintenance	\$54,118	\$55,400	\$137,400
Total	\$16,430,371	\$17,141,725	\$17,991,443
Fund Type			
General Funds	\$15,718,561	\$15,628,271	\$16,477,989
IDT Funds	\$140,000	\$142,566	\$142,566
Special Fund	\$571,810	\$1,370,888	\$1,370,888
Total	\$16,430,371	\$17,141,725	\$17,991,443

Performance Measures

Objective / Performance Measure	FY 2014		FY 2015		FY 2016
	Target	Actual	Target	Estimate	Estimate
Reduce Tax Gap					
Total dollars collected from letter recipients and taxpayers calling designated line for Top 100	\$0	\$0	\$0	\$800,000	\$300,000
The percentage of letter recipients and callers who are now in compliance (either in payment plan or paid off debt)	0.0%	0.0%	0.0%	18.0%	20.0%
Amount of debt collected over total original debt from letter recipients and callers	0.0%	0.0%	0.0%	0.0%	3.0%
Process Taxes More Efficiently					
This is the number of active participants in the program	0	0	0	14,500	14,700



Tax

Performance Measures

Objective / Performance Measure	FY 2014		FY 2015		FY 2016
	Target	Actual	Target	Estimate	Estimate
The average amount of time spent researching and reviewing each application	0	0	0	0	5
Compare the amount of correspondence sent via paper and email, including transmission of documents to Municipal Clerks	0	0	0	0	15,000
Time from the submission of the application to approval	0	0	0	0	120
This is the number of properties in the program	0	0	0	17,800	18,500
This is the number of applications filed tracked by paper filings and online filings	0	0	0	1,200	1,250
Annual number of suspicious personal income tax returns/ requests for refund reviewed	0	0	0	42,896	45,000
Annual number of personal income tax returns stopped (not processed) with a determination of "fraudulent"	0	0	0	807	1,000
Annual dollar amount of refund requests stopped (not processed) with a determination of "fraudulent"	\$0	\$0	\$0	\$1,500,000	\$1,750,000
Annual FTE's utilized for fraud prevention-specific activity					
Number of fraudulent returns identified before processing and stopped (not processed) compared to total number of fraudulent returns identified, expressed as a percent	0.0%	0.0%	0.0%	100.0%	100.0%

Position Detail

Position Number	Classification	FTE	Count	Salary	Benefits Total	Statutory Total	Total
080001	004002 - Tax Clerk II	1.0	1.0	44,013	24,052	3,367	71,432
080002	040100 - Director Taxpayer Services	1.0	1.0	77,459	23,895	5,925	107,279
080004	062300 - Prop Valu Dist Advisor	1.0	1.0	70,013	28,592	5,356	103,961
080006	038400 - Director of Tax Compliance	1.0	1.0	77,459	14,731	5,925	98,115
080010	089250 - Administrative Srvc Cord IV	1.0	1.0	62,816	19,666	4,806	87,288
080011	089010 - Financial Technician I	1.0	1.0	35,006	7,139	2,678	44,823
080012	089190 - Administrative Srvc Tech III	1.0	1.0	37,398	22,896	2,861	63,155
080013	037700 - Tax Examiner II	1.0	1.0	45,760	27,345	3,501	76,606
080014	050100 - Administrative Assistant A	1.0	1.0	48,838	27,882	3,736	80,456
080015	037800 - Tax Examiner III	1.0	1.0	46,946	24,563	3,592	75,101
080017	039200 - Tax Examiner IV	1.0	1.0	60,757	11,635	4,648	77,040
080020	089190 - Administrative Srvc Tech III	1.0	1.0	35,090	7,153	2,685	44,928
080021	089210 - Administrative Srvc Tech IV	1.0	1.0	44,346	16,440	3,392	64,178
080022	037800 - Tax Examiner III	1.0	1.0	43,451	23,954	3,324	70,729
080023	036300 - Tax Compliance Officer III	1.0	1.0	43,451	8,614	3,324	55,389
080025	208801 - Business Analyst AC: Tax	1.0	1.0	58,510	32,335	4,476	95,321
080026	004003 - Tax Clerk III	1.0	1.0	42,640	33,673	3,262	79,575
080028	039203 - Real Estate Transact Exam II	1.0	1.0	39,042	23,183	2,987	65,212
080029	057200 - Info Tech Spec II	1.0	1.0	57,346	18,710	4,387	80,443
080031	436500 - Tax Compliance Officer I	1.0	1.0	36,962	15,150	2,828	54,940
080032	036601 - Tax Compliance Section Chief	1.0	1.0	68,536	34,087	5,243	107,866
080035	062300 - Prop Valu Dist Advisor	1.0	1.0	60,882	26,998	4,658	92,538
080036	037801 - Tax Education Specialist	1.0	1.0	41,974	24,488	3,211	69,673
080038	037700 - Tax Examiner II	1.0	1.0	40,290	8,061	3,082	51,433
080039	202203 - Data Technician	1.0	1.0	43,077	29,639	3,296	76,012
080040	089030 - Financial Specialist II	1.0	1.0	48,610	17,184	3,719	69,513



Position Detail

Position Number	Classification	FTE	Count	Salary	Benefits Total	Statutory	
						Total	Total
080041	039200 - Tax Examiner IV	1.0	1.0	60,757	19,305	4,648	84,710
080042	500090 - Tax Field Audit Section Chief	1.0	1.0	58,261	11,199	4,457	73,917
080043	062400 - Property Valuation Ops Chief	1.0	1.0	64,210	33,331	4,912	102,453
080045	058100 - Systems Developer III	1.0	1.0	56,098	26,955	4,291	87,344
080046	028100 - Comp Prjct Mgr and Data Analys	1.0	1.0	58,261	11,199	4,457	73,917
080047	039200 - Tax Examiner IV	1.0	1.0	50,710	28,210	3,879	82,799
080049	037800 - Tax Examiner III	1.0	1.0	44,845	29,949	3,430	78,224
080050	037801 - Tax Education Specialist	1.0	1.0	45,323	16,610	3,467	65,400
080051	436100 - Tax Compliance Officer II	1.0	1.0	49,962	17,420	3,822	71,204
080052	037770 - Tax Field Auditor I	1.0	1.0	41,974	24,488	3,211	69,673
080053	037200 - Tax Field Auditor III	1.0	1.0	55,120	31,743	4,216	91,079
080055	062300 - Prop Valu Dist Advisor	1.0	1.0	59,114	32,440	4,522	96,076
080056	055200 - Tax Res & Stat Analyst	1.0	1.0	62,400	19,593	4,774	86,767
080058	436100 - Tax Compliance Officer II	1.0	1.0	39,042	28,935	2,987	70,964
080059	028700 - Tax Field Auditor II	1.0	1.0	47,486	24,658	3,633	75,777
080061	555000 - Tax Compliance Unit Supervisor	1.0	1.0	56,971	18,645	4,358	79,974
080062	555000 - Tax Compliance Unit Supervisor	1.0	1.0	51,626	10,041	3,950	65,617
080064	089210 - Administrative Srvc Tech IV	1.0	1.0	51,314	25,327	3,925	80,566
080065	436100 - Tax Compliance Officer II	1.0	1.0	39,042	7,843	2,987	49,872
080067	037770 - Tax Field Auditor I	1.0	1.0	62,400	33,015	4,774	100,189
080070	208801 - Business Analyst AC: Tax	1.0	1.0	52,790	17,914	4,038	74,742
080071	089240 - Administrative Srvc Cord III	1.0	1.0	64,334	27,601	4,922	96,857
080073	037803 - Lead Tax Policy Analyst	1.0	1.0	60,154	19,200	4,602	83,956
080077	089210 - Administrative Srvc Tech IV	1.0	1.0	42,973	16,200	3,287	62,460
080078	000300 - Clerk C	1.0	1.0	39,915	23,335	3,054	66,304
080081	208801 - Business Analyst AC: Tax	1.0	1.0	54,808	18,267	4,193	77,268
080082	460200 - Senior Systems Developer	1.0	1.0	72,987	34,864	5,583	113,434
080083	037800 - Tax Examiner III	1.0	1.0	51,064	19,107	3,906	74,077
080085	037700 - Tax Examiner II	1.0	1.0	47,258	16,948	3,615	67,821
080086	042000 - Tax Policy Analyst	1.0	1.0	58,261	28,283	4,457	91,001
080087	037800 - Tax Examiner III	1.0	1.0	54,226	19,659	4,148	78,033
080089	068400 - Technical Project Manager	1.0	1.0	60,362	32,659	4,617	97,638
080090	004002 - Tax Clerk II	1.0	1.0	41,725	15,982	3,192	60,899
080091	088800 - Tax Internal Audit Sect Chief	1.0	1.0	70,824	21,064	5,418	97,306
080093	028700 - Tax Field Auditor II	1.0	1.0	47,486	9,318	3,633	60,437
080094	028500 - Tax Field Auditor IV	1.0	1.0	70,824	34,486	5,418	110,728
080095	037200 - Tax Field Auditor III	1.0	1.0	60,798	11,643	4,652	77,093
080097	027800 - Tax Internal Audit Supr II	1.0	1.0	49,816	25,065	3,811	78,692
080100	058500 - Info Tech Manager III	1.0	1.0	107,494	41,138	8,224	156,856
080101	058000 - Systems Developer II	1.0	1.0	57,346	26,380	4,387	88,113
080102	436500 - Tax Compliance Officer I	1.0	1.0	35,714	7,262	2,732	45,708
080103	037700 - Tax Examiner II	1.0	1.0	40,290	15,731	3,082	59,103
080104	039201 - Tax Examiner V	1.0	1.0	53,310	10,335	4,078	67,723
080105	037700 - Tax Examiner II	1.0	1.0	44,346	29,862	3,392	77,600
080106	006100 - Senior Data Technician	1.0	1.0	39,083	15,520	2,990	57,593
080107	089130 - Financial Director I	1.0	1.0	70,408	20,992	5,386	96,786
080108	089070 - Financial Administrator III	1.0	1.0	56,971	26,315	4,358	87,644
080110	010500 - Tax Compliance Data Analyst	1.0	1.0	59,114	20,512	4,522	84,148
080111	436500 - Tax Compliance Officer I	1.0	1.0	35,714	7,262	2,732	45,708
080112	436100 - Tax Compliance Officer II	1.0	1.0	47,258	16,948	3,615	67,821
080113	037800 - Tax Examiner III	1.0	1.0	41,974	29,447	3,211	74,632
080116	004001 - Tax Clerk I	1.0	1.0	41,018	17,352	3,138	61,508
080118	088800 - Tax Internal Audit Sect Chief	1.0	1.0	60,154	26,870	4,602	91,626
080119	028100 - Comp Prjct Mgr and Data Analys	1.0	1.0	60,154	19,200	4,602	83,956
080120	042000 - Tax Policy Analyst	1.0	1.0	64,210	12,239	4,912	81,361
080121	006100 - Senior Data Technician	1.0	1.0	36,691	7,433	2,807	46,931
080122	039205 - Real Estate Transaction Chief	1.0	1.0	66,414	20,294	5,081	91,789
080125	037800 - Tax Examiner III	1.0	1.0	57,408	20,215	4,391	82,014
080126	037700 - Tax Examiner II	1.0	1.0	37,690	7,607	2,883	48,180
080128	436100 - Tax Compliance Officer II	1.0	1.0	49,962	9,750	3,822	63,534
080130	037800 - Tax Examiner III	1.0	1.0	52,707	25,570	4,032	82,309
080132	037700 - Tax Examiner II	1.0	1.0	39,042	15,513	2,987	57,542
080133	037200 - Tax Field Auditor III	1.0	1.0	55,120	25,991	4,216	85,327
080137	001800 - Legal Assistant	1.0	1.0	48,734	30,627	3,729	83,090
080138	004001 - Tax Clerk I	1.0	1.0	41,018	15,858	3,138	60,014
080139	005000 - Executive Staff Assistant	1.0	1.0	50,710	17,552	3,879	72,141
080140	037800 - Tax Examiner III	1.0	1.0	41,974	24,488	3,211	69,673
080141	026500 - Assistant Director of Tax Comp	1.0	1.0	82,576	36,729	6,317	125,622



Tax

Position Detail

Position Number	Classification	FTE	Count	Salary	Benefits Total	Statutory Total	Total
080142	062100 - Current Use Programs Chief	1.0	1.0	72,467	13,681	5,544	91,692
080144	039200 - Tax Examiner IV	1.0	1.0	47,486	16,988	3,633	68,107
080145	536000 - AsstDirector Taxpayer Services	1.0	1.0	65,894	33,626	5,040	104,560
080146	037800 - Tax Examiner III	1.0	1.0	43,451	23,954	3,324	70,729
080148	062300 - Prop Valu Dist Advisor	1.0	1.0	53,602	18,056	4,100	75,758
080150	039200 - Tax Examiner IV	1.0	1.0	44,346	24,903	3,392	72,641
080151	037800 - Tax Examiner III	1.0	1.0	44,845	29,949	3,430	78,224
080152	480901 - Current Use Program Spec II	1.0	1.0	42,432	16,105	3,246	61,783
080155	037800 - Tax Examiner III	1.0	1.0	58,968	18,993	4,511	82,472
080156	037802 - Lead Tax Education Specialist	1.0	1.0	55,827	18,445	4,270	78,542
080157	039204 - Real Estate Transact Exam III	1.0	1.0	52,707	17,900	4,032	74,639
080159	010500 - Tax Compliance Data Analyst	1.0	1.0	46,946	9,223	3,592	59,761
080160	480902 - Current Use Program Spec III	1.0	1.0	62,462	21,097	4,779	88,338
080163	028900 - Taxpayer Advocate	1.0	1.0	81,619	33,608	6,243	121,470
080164	058100 - Systems Developer III	1.0	1.0	58,261	32,291	4,457	95,009
080165	436500 - Tax Compliance Officer I	1.0	1.0	41,662	15,970	3,187	60,819
080166	062300 - Prop Valu Dist Advisor	1.0	1.0	60,882	11,658	4,658	77,198
080167	037800 - Tax Examiner III	1.0	1.0	43,451	23,954	3,324	70,729
080168	057100 - Info Tech Spec I	1.0	1.0	55,786	31,860	4,268	91,914
080169	057200 - Info Tech Spec II	1.0	1.0	57,346	18,710	4,387	80,443
080170	058100 - Systems Developer III	1.0	1.0	68,536	20,665	5,243	94,444
080171	460200 - Senior Systems Developer	1.0	1.0	68,307	20,624	5,225	94,156
080172	550100 - Systems Quality Assurance Anal	1.0	1.0	58,510	18,913	4,476	81,899
080173	001700 - WEB DESIGN AND INFO MANG COOR	1.0	1.0	48,776	17,214	3,731	69,721
080175	202203 - Data Technician	1.0	1.0	41,974	16,025	3,211	61,210
080176	202203 - Data Technician	1.0	1.0	37,606	22,932	2,877	63,415
080177	037800 - Tax Examiner III	1.0	1.0	57,408	18,721	4,391	80,520
080178	088800 - Tax Internal Audit Sect Chief	1.0	1.0	60,154	19,200	4,602	83,956
080179	062200 - Prop Valu Dist Advis Supv	1.0	1.0	62,400	33,015	4,774	100,189
080180	062300 - Prop Valu Dist Advisor	1.0	1.0	53,602	28,714	4,100	86,416
080181	062300 - Prop Valu Dist Advisor	1.0	1.0	60,882	29,986	4,658	95,526
080183	020200 - Mail & Supply Clerk	1.0	1.0	37,211	28,615	2,847	68,673
080185	039200 - Tax Examiner IV	1.0	1.0	47,486	9,318	3,633	60,437
080186	008900 - Project Director	1.0	1.0	65,894	12,534	5,040	83,468
080187	036300 - Tax Compliance Officer III	1.0	1.0	52,707	31,322	4,032	88,061
080189	037600 - Tax Examiner I	1.0	1.0	42,078	16,044	3,219	61,341
080190	057200 - Info Tech Spec II	1.0	1.0	46,946	25,356	3,592	75,894
080192	089010 - Financial Technician I	1.0	1.0	35,006	14,809	2,678	52,493
080193	089020 - Financial Specialist I	1.0	1.0	39,811	29,070	3,045	71,926
080194	037800 - Tax Examiner III	1.0	1.0	47,861	9,383	3,661	60,905
080197	058100 - Systems Developer III	1.0	1.0	66,310	33,698	5,073	105,081
080199	058100 - Systems Developer III	1.0	1.0	60,154	32,622	4,602	97,378
080202	037800 - Tax Examiner III	1.0	1.0	43,451	16,284	3,324	63,059
080203	037700 - Tax Examiner II	1.0	1.0	37,690	15,277	2,883	55,850
080204	500090 - Tax Field Audit Section Chief	1.0	1.0	56,098	10,822	4,291	71,211
080205	037770 - Tax Field Auditor I	1.0	1.0	44,845	24,197	3,430	72,472
080206	037770 - Tax Field Auditor I	1.0	1.0	41,974	16,025	3,211	61,210
080207	028700 - Tax Field Auditor II	1.0	1.0	49,046	17,261	3,752	70,059
080209	088800 - Tax Internal Audit Sect Chief	1.0	1.0	60,154	32,622	4,602	97,378
080210	058000 - Systems Developer II	1.0	1.0	46,946	25,356	3,592	75,894
080211	028700 - Tax Field Auditor II	1.0	1.0	47,486	30,410	3,633	81,529
080213	028700 - Tax Field Auditor II	1.0	1.0	49,046	17,261	3,752	70,059
080214	028500 - Tax Field Auditor IV	1.0	1.0	72,467	32,009	5,544	110,020
080215	037700 - Tax Examiner II	1.0	1.0	40,290	8,061	3,082	51,433
080216	037700 - Tax Examiner II	1.0	1.0	39,042	7,843	2,987	49,872
080217	037770 - Tax Field Auditor I	1.0	1.0	44,845	29,949	3,430	78,224
080220	208801 - Business Analyst AC: Tax	1.0	1.0	64,210	33,331	4,912	102,453
080221	089280 - Administrative Srvcs Mngr III	1.0	1.0	82,056	23,215	6,277	111,548
080222	081800 - Paralegal Technician I	1.0	1.0	36,962	15,150	2,828	54,940
087001	90120A - Commissioner	1.0	1.0	102,586	11,884	7,847	122,317
087002	90570D - Deputy Commissioner	1.0	1.0	94,931	38,915	7,262	141,108
087003	95866E - Staff Attorney I	1.0	1.0	49,275	17,300	3,769	70,344
087004	95870E - General Counsel I	1.0	1.0	93,891	35,967	7,182	137,040
087006	95868E - Staff Attorney III	1.0	1.0	67,246	20,439	5,144	92,829
087008	95869E - Staff Attorney IV	1.0	1.0	66,518	33,887	5,089	105,494
087010	95570B - Dir Prop Valu&Review	1.0	1.0	67,142	12,905	5,137	85,184
087011	95869E - Staff Attorney IV	1.0	1.0	93,101	20,043	7,122	120,266



Position Detail

Position Number	Classification	FTE	Count	Salary	Benefits Total	Statutory Total	Total
087012	95868E - Staff Attorney III	1.0	1.0	72,426	29,784	5,540	107,750
087014	91110E - Economist	1.0	1.0	75,254	29,508	5,757	110,519
087017	95868E - Staff Attorney III	1.0	1.0	57,824	26,597	4,423	88,844
087018	95360E - Principal Assistant	1.0	1.0	88,171	10,155	6,745	105,071
Total		165.0	165.0	8,975,829	3,557,766	686,645	13,220,240

Budget Detail

Budget Object	FY 2014 Actuals	FY 2015 As Passed	FY 2016 Governor's Recommend	Difference FY15-16	Percentage Change
Salaries and Wages					
500000 - Classified Employees	\$8,488,500	\$7,674,931	\$8,047,464	\$372,533	4.9%
500010 - Exempt	\$70,275	\$896,293	\$928,365	\$32,072	3.6%
500040 - Temporary Employees	\$9,859	\$240,500	\$270,000	\$29,500	12.3%
500060 - Overtime	\$23,768	\$15,300	\$15,300	\$0	0.0%
508000 - Vacancy Turnover Savings	\$0	(\$314,445)	(\$384,317)	(\$69,872)	22.2%
Total	\$8,592,402	\$8,512,579	\$8,876,812	\$364,233	4.3%

Fringe Benefits

501000 - FICA - Classified Employees	\$632,340	\$587,126	\$615,628	\$28,502	4.9%
501010 - FICA - Exempt	\$5,174	\$68,567	\$71,017	\$2,450	3.6%
501040 - FICA - Temporaries	\$754	\$0	\$0	\$0	0.0%
501500 - Health Ins - Classified Empl	\$1,266,072	\$1,467,831	\$1,711,160	\$243,329	16.6%
501510 - Health Ins - Exempt	\$10,222	\$120,017	\$136,788	\$16,771	14.0%
502000 - Retirement - Classified Empl	\$1,365,548	\$1,313,184	\$1,372,784	\$59,600	4.5%
502010 - Retirement - Exempt	\$10,045	\$135,011	\$133,513	(\$1,498)	-1.1%
502500 - Dental - Classified Employees	\$91,756	\$104,104	\$152,082	\$47,978	46.1%
502510 - Dental - Exempt	\$645	\$8,112	\$11,928	\$3,816	47.0%
503000 - Life Ins - Classified Empl	\$24,978	\$31,774	\$28,650	(\$3,124)	-9.8%
503010 - Life Ins - Exempt	\$221	\$3,710	\$3,304	(\$406)	-10.9%
503500 - LTD - Classified Employees	\$2,720	\$991	\$1,116	\$125	12.6%
503510 - LTD - Exempt	\$156	\$2,016	\$1,491	(\$525)	-26.0%
504000 - EAP - Classified Empl	\$5,135	\$5,236	\$4,590	(\$646)	-12.3%
504010 - EAP - Exempt	\$28	\$408	\$360	(\$48)	-11.8%
504520 - Employee Room Allowance	\$3,380	\$47,320	\$53,820	\$6,500	13.7%
504530 - Employee Tuition Costs	\$1,231	\$2,000	\$2,000	\$0	0.0%
504590 - Misc Employee Benefits	\$430	\$0	\$0	\$0	0.0%
505200 - Workers Comp - Ins Premium	\$104,349	\$91,697	\$74,437	(\$17,260)	-18.8%
505500 - Unemployment Compensation	\$26,783	\$12,900	\$12,900	\$0	0.0%
505700 - Catamount Health Assessment	\$2,449	\$0	\$0	\$0	0.0%
Total	\$3,554,416	\$4,002,004	\$4,387,568	\$385,564	9.6%

Contracted and 3rd Party Service

507200 - Contr & 3Rd Party - Legal	\$44,639	\$0	\$0	\$0	0.0%
507300 - Contr&3Rd Pty-Appr/Engineering	\$4,413	\$0	\$0	\$0	0.0%
507350 - Contr&3Rd Pty-Educ & Training	\$45,526	\$2,615	\$2,615	\$0	0.0%
507550 - Contr&3Rd Pty - Info Tech	\$345,707	\$293,042	\$257,917	(\$35,125)	-12.0%
507551 - Contract-Web Dev. & Maint.	\$177,380	\$0	\$0	\$0	0.0%
507600 - Other Contr and 3Rd Pty Serv	\$67,188	\$352,400	\$387,400	\$35,000	9.9%
507620 - Recording & Other Fees	\$68,115	\$66,000	\$66,000	\$0	0.0%
507630 - Temporary Employment Agencies	\$7,441	\$20,000	\$0	(\$20,000)	-100.0%
Total	\$760,408	\$734,057	\$713,932	(\$20,125)	-2.7%

PerDiem and Other Personal Services

506000 - Per Diem	\$20,950	\$40,600	\$40,600	\$0	0.0%
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Tax

Budget Detail

Budget Object	FY 2014 Actuals	FY 2015 As Passed	FY 2016		
			Governor's Recommend	Difference FY15-16	Percentage Change
506100 - Court System Personal Services	(\$90)	\$0	\$0	\$0	0.0%
506220 - Transcripts	\$780	\$500	\$500	\$0	0.0%
506230 - Sheriffs	\$1,766	\$0	\$0	\$0	0.0%
506240 - Service of Papers	\$45,203	\$30,000	\$45,000	\$15,000	50.0%
Total	\$68,609	\$71,100	\$86,100	\$15,000	21.1%
Equipment					
522400 - Other Equipment	\$0	\$500	\$0	(\$500)	-100.0%
522410 - Office Equipment	\$1,706	\$0	\$0	\$0	0.0%
522700 - Furniture & Fixtures	\$44,451	\$7,500	\$0	(\$7,500)	-100.0%
Total	\$46,157	\$8,000	\$0	(\$8,000)	-100.0%
IT/Telecom Services and Equipment					
516620 - Internet	\$5,285	\$6,500	\$0	(\$6,500)	-100.0%
516626 - Tele-Internet-Dsl-Cable Modem	\$219	\$0	\$0	\$0	0.0%
516650 - Telecom-Other Telecom Services	\$64,947	\$0	\$0	\$0	0.0%
516652 - Telecom-Telephone Services	\$254	\$3,345	\$12,645	\$9,300	278.0%
516657 - Telecom-Toll Free Phone Serv	\$8,678	\$29,500	\$20,000	(\$9,500)	-32.2%
516659 - Telecom-Wireless Phone Service	\$11,093	\$9,300	\$0	(\$9,300)	-100.0%
516670 - It Intersvccost- Dii Other	\$123,467	\$0	\$0	\$0	0.0%
516671 - It Intsvccost-Vision/Isdassess	\$93,590	\$130,171	\$148,407	\$18,236	14.0%
516672 - It Intsvccost- Dii - Telephone	\$49,286	\$30,000	\$54,000	\$24,000	80.0%
516677 - It Inter Svc Cost Data Process	\$2,846	\$2,400	\$0	(\$2,400)	-100.0%
516678 - It Inter Svc Cost User Support	\$368,005	\$777,017	\$1,000,000	\$222,983	28.7%
516685 - It Int Svc Dii Allocated Fee	\$199,489	\$195,076	\$195,953	\$877	0.4%
522200 - Hw - Other Info Tech	\$19,046	\$0	\$0	\$0	0.0%
522216 - Hardware - Desktop & Laptop Pc	\$38,849	\$36,500	\$36,500	\$0	0.0%
522217 - Hw - Printers,Copiers,Scanners	\$46,302	\$39,175	\$30,175	(\$9,000)	-23.0%
522218 - Hw-Telephone Systems&Equip	\$0	\$5,000	\$0	(\$5,000)	-100.0%
522219 - Hardware-Telephone User Equip	\$1,267	\$1,000	\$0	(\$1,000)	-100.0%
522220 - Software - Other	\$217,165	\$291,380	\$211,380	(\$80,000)	-27.5%
522221 - Software - Office Technology	\$2,277	\$2,000	\$0	(\$2,000)	-100.0%
522222 - Sw-Database&Management Sys	\$160,782	\$0	\$0	\$0	0.0%
522224 - Sw-Website Dev Maint Hosting	\$0	\$500	\$0	(\$500)	-100.0%
522261 - Hw-Other Communications	\$950	\$0	\$0	\$0	0.0%
Total	\$1,413,796	\$1,558,864	\$1,709,060	\$150,196	9.6%
Travel					
518000 - Travel-Inst-Auto Mileage-Emp	\$75,095	\$85,706	\$85,706	\$0	0.0%
518010 - Travel-Inst-Other Transp-Emp	\$10	\$0	\$0	\$0	0.0%
518020 - Travel-Inst-Meals-Emp	\$5	\$150	\$150	\$0	0.0%
518030 - Travel-Inst-Lodging-Emp	\$0	\$200	\$200	\$0	0.0%
518040 - Travel-Inst-Incidentals-Emp	\$5	\$100	\$100	\$0	0.0%
518300 - Travl-Inst-Auto Mileage-Nonemp	\$5,498	\$11,500	\$11,500	\$0	0.0%
518320 - Travel-Inst-Meals-Nonemp	\$234	\$725	\$725	\$0	0.0%
518500 - Travel-Outst-Auto Mileage-Emp	\$2,024	\$2,150	\$2,150	\$0	0.0%
518510 - Travel-Outst-Other Trans-Emp	\$6,373	\$7,200	\$7,200	\$0	0.0%
518520 - Travel-Outst-Meals-Emp	\$2,307	\$2,800	\$2,800	\$0	0.0%
518530 - Travel-Outst-Lodging-Emp	\$11,729	\$10,300	\$10,300	\$0	0.0%
518540 - Travel-Outst-Incidentals-Emp	\$936	\$700	\$700	\$0	0.0%
518710 - Trvl-Outst-Other Trans-Nonemp	\$555	\$0	\$0	\$0	0.0%
518730 - Travel-Outst-Lodging-Nonemp	\$242	\$0	\$0	\$0	0.0%



Budget Detail

Budget Object	FY 2016			Difference FY15-16	Percentage Change
	FY 2014 Actuals	FY 2015 As Passed	Governor's Recommend		
518740 - Trvl-Outst-Incidentals-Nonemp	\$36	\$0	\$0	\$0	0.0%
Total	\$105,048	\$121,531	\$121,531	\$0	0.0%
Supplies					
520000 - Office Supplies	\$68,615	\$62,550	\$62,550	\$0	0.0%
520015 - Stationary & Envelopes	\$7,879	\$0	\$0	\$0	0.0%
520025 - Office Supplies-Bgs Central St	\$83	\$0	\$0	\$0	0.0%
520110 - Gasoline	\$132	\$0	\$0	\$0	0.0%
520500 - Other General Supplies	\$166	\$100	\$100	\$0	0.0%
520510 - It & Data Processing Supplies	\$6,011	\$15,000	\$15,000	\$0	0.0%
520600 - Recognition/Awards	(\$122)	\$0	\$0	\$0	0.0%
520700 - Food	\$4,624	\$1,650	\$1,650	\$0	0.0%
521500 - Books&Periodicals-Library/Educ	\$2,267	\$7,000	\$5,000	(\$2,000)	-28.6%
521510 - Subscriptions	\$28,508	\$45,000	\$45,000	\$0	0.0%
521515 - Subscriptions Other Info Serv	\$4,687	\$580	\$580	\$0	0.0%
521520 - Other Books & Periodicals	\$26	\$0	\$0	\$0	0.0%
Total	\$122,874	\$131,880	\$129,880	(\$2,000)	-1.5%
Other Purchased Services					
516000 - Insurance Other Than Empl Bene	\$4,101	\$4,902	\$5,286	\$384	7.8%
516010 - Insurance - General Liability	\$20,685	\$17,057	\$20,325	\$3,268	19.2%
516500 - Dues	\$36,478	\$39,381	\$39,381	\$0	0.0%
516550 - Licenses	\$1,847	\$2,200	\$2,200	\$0	0.0%
516813 - Advertising-Print	\$2,200	\$0	\$0	\$0	0.0%
516820 - Advertising - Job Vacancies	\$7,558	\$0	\$0	\$0	0.0%
516870 - Trade Shows & Events	\$1,055	\$0	\$0	\$0	0.0%
517000 - Printing and Binding	\$77,572	\$116,700	\$106,700	(\$10,000)	-8.6%
517005 - Printing & Binding-Bgs Copy Ct	\$41,052	\$45,500	\$45,500	\$0	0.0%
517020 - Photocopying	\$1,064	\$3,900	\$0	(\$3,900)	-100.0%
517050 - Process&Printg Films, Microfilm	\$1,552	\$3,000	\$0	(\$3,000)	-100.0%
517100 - Registration For Meetings&Conf	\$3,145	\$15,100	\$15,100	\$0	0.0%
517110 - Training - Info Tech	\$8,775	\$35,000	\$35,000	\$0	0.0%
517200 - Postage	\$243,053	\$304,370	\$204,370	(\$100,000)	-32.9%
517205 - Postage - Bgs Postal Svcs Only	\$234,634	\$200,000	\$200,000	\$0	0.0%
517300 - Freight & Express Mail	\$1,513	\$1,500	\$1,500	\$0	0.0%
517400 - Instate Conf, Meetings, Etc	\$70	\$0	\$0	\$0	0.0%
517500 - Outside Conf, Meetings, Etc	\$35	\$0	\$0	\$0	0.0%
519000 - Other Purchased Services	\$12,076	\$3,500	\$3,500	\$0	0.0%
519005 - Agency Fee	\$106,957	\$123,381	\$128,779	\$5,398	4.4%
519006 - Human Resources Services	\$0	\$93,834	\$86,174	(\$7,660)	-8.2%
519010 - Administrative Service Charge	\$0	(\$2,865)	\$0	\$2,865	-100.0%
519040 - Moving State Agencies	\$0	\$5,000	\$0	(\$5,000)	-100.0%
Total	\$805,422	\$1,011,460	\$893,815	(\$117,645)	-11.6%
Other Operating Expenses					
523620 - Single Audit Allocation	\$24,067	\$23,650	\$23,650	\$0	0.0%
523640 - Registration & Identification	\$25,650	\$26,000	\$26,000	\$0	0.0%
Total	\$49,717	\$49,650	\$49,650	\$0	0.0%
Rental Other					
514550 - Rental - Auto	\$25,071	\$24,000	\$24,000	\$0	0.0%
514650 - Rental - Office Equipment	\$3,850	\$3,500	\$3,500	\$0	0.0%
514750 - Equip & Vehicle Rental - Other	\$69	\$0	\$0	\$0	0.0%



Tax

Budget Detail

Budget Object	FY 2014 Actuals	FY 2015 As Passed	FY 2016 Governor's Recommend	Difference FY15-16	Percentage Change
515000 - Rental - Other	\$4,445	\$5,000	\$5,000	\$0	0.0%
Total	\$33,435	\$32,500	\$32,500	\$0	0.0%
Rental Property					
514010 - Rent Land&Bldgs-Non-Office	\$337	\$0	\$0	\$0	0.0%
515010 - Fee-For-Space Charge	\$823,632	\$852,700	\$853,195	\$495	0.1%
Total	\$823,969	\$852,700	\$853,195	\$495	0.1%
Property and Maintenance					
510200 - Disposal	\$130	\$0	\$0	\$0	0.0%
510220 - Recycling	\$2,597	\$2,800	\$2,800	\$0	0.0%
512000 - Repair & Maint - Buildings	\$192	\$1,264	\$1,264	\$0	0.0%
513000 - Rep&Maint-Info Tech Hardware	\$0	\$3,900	\$3,900	\$0	0.0%
513010 - Repair & Maint - Office Tech	\$42,796	\$39,736	\$39,736	\$0	0.0%
513015 - Repair & Maintenance - Softwar	\$7,802	\$0	\$0	\$0	0.0%
513100 - Repair&Maint-Non-Info Tech Equ	\$601	\$7,700	\$89,700	\$82,000	1,064.9%
Total	\$54,118	\$55,400	\$137,400	\$82,000	148.0%
Grand Total	\$16,430,371	\$17,141,725	\$17,991,443	\$849,718	5.0%

Fund	FY 2014 Actuals	FY 2015 As Passed	FY 2016 Governor's Recommend	Difference FY15-16	Percentage Change
10000 - General Fund	\$15,718,561	\$15,628,271	\$16,477,989	\$849,718	5.4%
21500 - Inter-Unit Transfers Fund	\$140,000	\$142,566	\$142,566	\$0	0.0%
21590 - Tax-Miscellaneous Fees	\$17,319	\$392,888	\$392,888	\$0	0.0%
21591 - Tax-Local Option Process Fees	\$281,791	\$460,000	\$460,000	\$0	0.0%
21594 - Tax-Current Use Admin	\$272,700	\$518,000	\$518,000	\$0	0.0%
Total	\$16,430,371	\$17,141,725	\$17,991,443	\$849,718	5.0%

