

# DEPARTMENT OF TAXES

*Agency of Administration*

Justin Johnson, Secretary

*Mary Peterson, Commissioner*

*Gregg Mousley, Deputy Commissioner*

**Fiscal Year 2016 Budget Request**



# **Department of Taxes**

*Fiscal Year 2016 Budget Request*

*Mary Peterson, Commissioner*

*Gregg Mousley, Deputy Commissioner*

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*Tax Department*

*FY 2016 Budget Request*

**Table of Contents**

	Page
Executive Summary .....	4
Section 1: FY 2015 to FY 2016 Crosswalk .....	8
Section 2: Program Profiles Questionnaire .....	10
Section 3: Program Performance (32 VSA 307(c)) .....	14
Section 4: Budget Rollup Reports .....	18
Section 5: Budget Detail Reports .....	21
Section 6: Personnel Summary Reports .....	31
Section 7: Organizational Charts .....	45
Section 8: Federal Funds/Interdepartmental/Grants .....	55
Section 9: Carry Forward Report .....	57
Section 10 Results-Based Accountability Report .....	59

# Agency of Administration

## Department of Taxes

### *Executive Summary*

#### **Philosophy:**

The Vermont Department of Taxes serves to collect the proper amount of tax revenue in a timely and efficient manner in order to pay for the goods and services people receive from the state. The Department's strategic goals are to process taxes more efficiently, improve communications with taxpayers and industry groups, reduce the tax gap, and support its workforce.

The Department consists of the following divisions with their associated responsibilities:

#### ***Administration***

The Administrative Division comprises Department leadership and legal team. It includes the commissioner, deputy commissioner, general counsel and attorneys, hearing officer, and taxpayer advocate. The division responds to all tax policy inquiries from the governor, state legislature, and other stakeholders; issues rulings and technical bulletins to implement tax; and conducts

tax appeal hearings. The administration also is responsible for business functions such as procurement of goods and services.

Beginning in 2014, the Department is replacing the Department's aging processing systems with a modern integrated tax system called VTax, which is introducing new efficiencies and convenience, both for taxpayers and the Department alike. Over a four-year period, the Department will implement VTax for all tax types, which will enable the Department to expand e-filing opportunities. VTax will touch all divisions within the Department and will streamline processing for faster, more efficient delivery of services to taxpayers.

#### ***Policy, Outreach and Legislative Affairs***

The Policy, Outreach and Legislative Affairs Division (POLA) comprises policy analysts, education specialists, website coordinator, economist, and fiscal analyst. Members of POLA staff research policy for evolving tax issues and tax statute in Vermont and other states for the purpose of policy clarification and creation. Policy analysts respond to inquiries from taxpayers who have unique or complex circumstances requiring a thorough legal review of Vermont tax law and regulation. Working cooperatively with economists from the executive and legislative branches, the POLA economist and fiscal analyst prepare revenue forecasts for the state of Vermont.

To improve transparency and communication with the public and industry groups, the division's education specialists conduct outreach activities by developing and participating in workshops and seminars for taxpayers, tax preparers, and volunteer groups. In addition, the division develops and distributes educational materials on a variety of tax topics and keeps lines of communication open using digital media, such as the Department website, newsletters, and social media.

### **Taxpayer Services**

The Taxpayer Services Division provides assistance to taxpayers by responding to questions, resolving tax problems, encouraging voluntary compliance with Vermont tax laws, and reviewing tax return information. The division administers 27 taxes, 6 licensing programs, and the Property Tax Adjustment and Renter Rebate programs. The division includes personal income tax, business tax, corporate and business income tax, and miscellaneous tax sections.

The division maintains and supports several electronic filing systems for individual taxpayers and business taxpayers. VTBizFile and VTW-2efile applications allow businesses to e-file and e-pay their business taxes (withholding, sales and use and meals and rooms). The division also maintains an electronic filing site for individual taxpayers to file their Homestead Declarations and Property Tax Adjustment claims.

The division continues its efforts to provide assistance with tax preparation to low income and senior Vermonters. Members of Division staff coordinate with the IRS to train volunteers with the Vermont Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) and AARP Foundation Tax-Aide to prepare federal and state income tax forms. The division's subject matter experts also serve as advisors for the development of educational materials and as speakers at workshops for tax professionals and at public outreach events.

### **Compliance**

The Compliance Division, which includes the audit and collection sections, is the enforcement arm of the Department and works to advance the Department's goal to reduce the tax gap. Working towards this goal, the division implements technology-based compliance initiatives to enhance revenue collections and encourage voluntary compliance with tax statutes. To make voluntary compliance easier by giving taxpayers a better understanding of their tax obligations, members of Compliance staff assist in taxpayer education efforts, participating regularly in educational forums and other outreach opportunities.

The division also runs voluntary disclosure programs. For example, the division sends letters explaining use tax to businesses that are not registered to collect sales tax in Vermont. The division then offers these businesses the

opportunity for voluntary compliance with paying use tax owed with a reduced exposure in time and penalty.

To supplement our in-house collection activities, the department places delinquent accounts with private collection agencies, as authorized by 32 VSA §3109. In addition to tax collection, Compliance administers the refund offset program for 21 state and federal agencies, including Child Support, Defender General, Judicial, Vermont Student Assistance Corporation, and the IRS. The refund offset program transfers taxpayers funds to cover payments and debt owed to these agencies.

The Department is in its eighth year of placing qualifying debts with the U.S. Treasury Offset Program (TOPS). This program allows for the offset of federal income tax refunds to pay state of Vermont personal income and withholding debts. In this ongoing program, the division sends certified letters to taxpayers advising them of potential placement of their debts with TOPS. TOPS collects millions of dollars from federal refund offsets or from payments received directly from taxpayers.

### **Information Systems**

The Information Systems (IS) Division provides technology solutions and support to all areas of the Department. The division is responsible for the analysis, design, development, implementation, and support of the Department's enterprise tax systems as well as ancillary supporting systems. Working with the Department of Information and Innovation (DII), the division's efforts

advance the Department's goal to serve the hundreds of thousands of taxpayers in Vermont in a timely, accurate, and efficient manner by leveraging technology.

IS collaborates with other divisions within the Department as well as external vendors, to expand electronic filing and paying via the Department's website. For example, IS works with vendors to create and maintain the department's electronic interfaces like Bizfile, Property Transfer Tax Return (ePTTR) system, and the new VTax system. Just this year, the Tax Department partnered with the Secretary of State to offer online business registration.

Vermont taxpayer participation in the federal/ state e-file program has continued to increase annually. This program allows Vermont taxpayers to have both their federal and state personal income tax returns processed electronically. IS has in place federal/ state modernized e-File (MeF) consistent with the IRS retirement of its legacy e-file system this past year.

### **Finance Division**

The Finance Division is responsible for all revenue accounting, business functions, and returns processing needs for the Department. Those duties include receipt, opening, extraction, and routing of all incoming mail; tax return validation and control for data entry or document preparation for scanning/imaging; data capture of all documents via scanning/imaging technology; daily bank deposits and related cash management functions

including electronic funds transfers and credit card payments; bank account/general ledger reconciliations; and preparing year-end GAAP/GASB 34 reports. Finally, the division is responsible for the development and update of tax forms and distribution.

### ***Property Valuation and Review***

Property Valuation and Review (PVR) provides administrative support for Vermont's property tax system. It also provides staff support for the development of property tax policies and administration of several property tax related programs. Most major functions assigned to the division involve taxes and programs that are primarily administered by municipal governments. Therefore, PVR works extensively with local governments in performance of its duties. PVR district advisors provide technical assistance to local assessment officials in the valuation of property and the administration of the property tax.

Specific programs and functions include the Equalization Study of municipal grand lists, use value appraisal program (Current Use), and support for the CAMA computer software used by municipalities for grand list valuation and property tax administration purposes. PVR also supports the web-based software for filing taxes and forms for the Current Use Program (eCUSE), as well as automated data exchange systems with municipal listers and assessors for the Equalization Study, the Current Use Program, and grand list data.

PVR processes the state-wide real property taxes, such as real estate withholding, property transfer and lands gains, and the system of hearing officers to adjudicate property valuation appeals from municipal appraisals. PVR also develops and administers education and training programs for municipal listers and assessors.



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# FY 2015 Budget to FY 2016 Request

 Department of Taxes



**Section 1**

**FY 2016 Budget  
Submission**

### Fiscal Year 2016 Budget Development Form - Tax

	General \$\$	Transp \$\$	Special \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
<b>Tax: FY 2015 (As Passed)</b>	<b>15,628,271</b>	<b>0</b>	<b>1,370,888</b>	<b>142,566</b>	<b>0</b>	<b>17,141,725</b>
Base Salary Change	404,605					404,605
Base Benefit Change	368,304					368,304
IRS Compliance Plan - Vulnerability Scan	15,000					15,000
IRS Compliance Plan - Penetration Test	20,000					20,000
IRS Compliance Plan - 2 Factor Authentication	20,000					20,000
2.5% Increase to Technology Contracts	4,874					4,874
VIC Portal Costs 1/2 year	(40,000)					(40,000)
PIT Booklets	(10,000)					(10,000)
Increase in SLA DII Costs	222,983					222,983
Changes in ISF Allocations	20,221					20,221
Increase in Temps	29,500					29,500
Vacancy Savings	(69,872)					(69,872)
Decrease in Various Contracts/Operating (incl. Postage)	(135,897)					(135,897)
<b>Subtotal of increases/decreases</b>	<b>849,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>849,718</b>
<b>FY 2016 Governor Recommend</b>	<b>16,477,989</b>	<b>0</b>	<b>1,370,888</b>	<b>142,566</b>	<b>0</b>	<b>17,991,443</b>

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# Program Budget Profiles

 Department of Taxes



**Section 2**

**FY 2016 Budget  
Submission**

## FY16 Appropriations Committee Questionnaire

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### 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)?**

## FY16 Appropriations Committee Questionnaire

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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." 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

## FY16 Appropriations Committee Questionnaire

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to introduce in 2015 an online application for the Current Use Program called "eCuse." These online applications are sure to improve the taxpayer experience.

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# Program Performance\*

\*per 32 VSA §307(c)



Department of Taxes



**Section 3**

**FY 2016 Budget  
Submission**

## Department of Taxes

### ***Mission Statement:***

The mission of the Department of Taxes is to collect the proper amount of tax revenue in a timely, efficient and fair manner to pay for the goods and services people receive from State government; to administer property tax assistance programs through highly efficient means; to serve local governments by striving to improve local property tax assessment practices; and to assist and service taxpayers, legislators and others to the maximum extent feasible.

### ***Goals:***

The Department of Taxes has four main goals 1)to process taxes more efficiently, 2) to improve taxpayer communication, 3) to reduce the tax gap, and 4)to attract, develop, promote and retain the best possible workforce.

### ***Indicators:***

The Department is using several indicators and activities to help inform and improve the way we work. The amount of revenue collected from compliance programs indicates how well the Department is doing at reducing the tax gap. For example, the Department was recently charged with publishing the names of the Top 100 individuals and Top 100 businesses with the largest tax debts. Careful measurement of this new initiative will help gauge its effectiveness and utility. Specifically, the Department aims to increase compliance from those with the highest delinquencies. The Department will track how much is collected from those who are on the lists or are could be put on the list and aim to increase the percentage of those in compliance. Staff time is also being tracked to measure the effectiveness of this effort compared to other collection activities.

In our goal of processing taxes more efficiently the Department strives to reduce processing times for tax returns and tax programs and identify and reduce waste and fraud. The Department's processing of Current Use applications and refund Fraud Prevention efforts are both being monitored in order to allocate appropriate resources for this work. Current Use is monitoring the number of applications and the time it takes to research and approve applications in an effort to reduce processing times. Modernization efforts such as an electronic submission and processing system, called eCUSE, will greatly improve functionality and speed.

For Fraud Prevention, the Department has already implemented a Data Warehouse to help identify suspicious refund requests and stop fraudulent requests from being paid. Tracking the number and dollar amount of fraudulent returns stopped highlights the significance of the problem and whether additional resources are needed. As with the Top 100 and Current Use activities, staff time is tracked to gauge efficiency of the Fraud Prevention work and understand how best to allocate resources in the future.

***Groups of people served:***

The Department serves all taxpayers, businesses, individuals and property owners, and anyone applying for credits or Current Use. While the three programs, Top 100, Current Use, and Fraud Prevention, all serve more discrete populations, understanding the effectiveness of those programs helps improve service to all taxpayers and ensures efficient use of taxpayer dollars.

***Resources:***

The Department meets its current obligations but continues to strive to better the way it does business. Process change is labor intensive and difficult to do simultaneously while maintaining day-to-day processing. Future needs include additional IT modernization investments, and different staffing issues may arise as the Department strives to be more efficient.

***Programmatic Changes:***

The Department has initiated a large scale project to replace its computer systems over the next three years (the project began in early 2014). The system chosen is a Commercial Off The Shelf (COTS) product that is best used without customization. This requires the Department to review its internal processes and make adjustments as necessary to the COTS product. As the new computer system comes online, the Department will undergo changes to its structure, positions and processes. Passage of a federal law allowing states to compel collection of the sales tax by remote vendors may hold the greatest potential to increase Department work in registering vendors and processing returns.

For Current Use, the Department has invested in a custom product to allow for electronic filing and processing of Current Use applications. This should allow the Department to more efficiently process these applications, freeing up time for improved customer service and further review of properties that are already enrolled in the program. Additional investments in this system will improve functionality and utility.

The Top 100 efforts are a new activity and careful scrutiny is needed to understand the effectiveness compared to other collections activities. Additionally, the Department will explore whether pieces of the process can or should be automated.

The resources needed for Fraud Prevention work will continue to be driven by the volume of fraudulent requests the Department receives. Utilizing existing technology and improvements in detection from the upgraded computer system, the Department will be better able to identify and stop fraud. Current trends suggest that additional resources will be needed for Fraud Prevention.

***Capital Improvement:***

The Department is currently using two designated funds that will improve all three of the projects detailed, Current Use, Fraud Prevention, and Top 100. These two funds are largely dedicated to fund investments in IT improvements. Continued investment in technology changes will help the Department provide better, faster service without increasing staffing needs. The large scale tax processing system, which began implementation in 2014, will allow easier management of the Top 100 list as it will provide a single view of a taxpayer. The current IT structure at the Department involves three legacy systems which often must be cross referenced to see the full picture of a taxpayer's obligations with the Department. The Tax Computer Modernization Fund is allowing the Department to make this investment through a self-funding mechanism.

Current Use is similarly seeing IT improvements, with a processing system that is currently being used internally and will soon roll out functionality for external customers. This investment is made possible through the continued existence of a special fund.

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# Budget Rollup Report

 Department of Taxes



## Section 4

**FY 2016 Budget  
Submission**

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

### Budget Object Group: 1. PERSONAL SERVICES

Budget Object Rollup Name	FY2014 Actuals	FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
Salaries and Wages	8,592,402	8,512,579	8,466,945	8,876,812	364,233	4.3%
Fringe Benefits	3,554,416	4,002,004	4,002,004	4,387,568	385,564	9.6%
Contracted and 3rd Party Service	760,408	734,057	734,057	713,932	(20,125)	-2.7%
PerDiem and Other Personal Services	68,609	71,100	71,100	86,100	15,000	21.1%
<b>Budget Object Group Total: 1. PERSONAL SERVICES</b>	<b>12,975,835</b>	<b>13,319,740</b>	<b>13,274,106</b>	<b>14,064,412</b>	<b>744,672</b>	<b>5.6%</b>

### Budget Object Group: 2. OPERATING

Budget Object Rollup Name	FY2014 Actuals	FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
Equipment	46,157	8,000	8,000	0	(8,000)	-100.0%
IT/Telecom Services and Equipment	1,413,796	1,558,864	1,558,864	1,709,060	150,196	9.6%
Travel	105,048	121,531	121,531	121,531	0	0.0%
Supplies	122,874	131,880	131,880	129,880	(2,000)	-1.5%
Other Purchased Services	805,422	1,011,460	1,011,460	893,815	(117,645)	-11.6%
Other Operating Expenses	49,717	49,650	49,650	49,650	0	0.0%
Rental Other	33,435	32,500	32,500	32,500	0	0.0%
Rental Property	823,969	852,700	852,700	853,195	495	0.1%
Property and Maintenance	54,118	55,400	55,400	137,400	82,000	148.0%
<b>Budget Object Group Total: 2. OPERATING</b>	<b>3,454,536</b>	<b>3,821,985</b>	<b>3,821,985</b>	<b>3,927,031</b>	<b>105,046</b>	<b>2.7%</b>

<b>Total Expenses</b>	<b>16,430,371</b>	<b>17,141,725</b>	<b>17,096,091</b>	<b>17,991,443</b>	<b>849,718</b>	<b>5.0%</b>
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### State of Vermont

<b>Fund Name</b>	<b>FY2014 Actuals</b>	<b>FY2015 Original As Passed Budget</b>	<b>FY2015 Governor's BAA Recommended Budget</b>	<b>FY2016 Governor's Recommended Budget</b>	<b>Difference Between FY2016 Governor's Recommend and FY2015 As Passed</b>	<b>Percent Change FY2016 Governor's Recommend and FY2015 As Passed</b>
General Funds	15,718,561	15,628,271	15,582,637	16,477,989	849,718	5.4%
Special Fund	571,810	1,370,888	1,370,888	1,370,888	0	0.0%
IDT Funds	140,000	142,566	142,566	142,566	0	0.0%
<b>Funds Total</b>	<b>16,430,371</b>	<b>17,141,725</b>	<b>17,096,091</b>	<b>17,991,443</b>	<b>849,718</b>	<b>5.0%</b>
Position Count				165		
FTE Total				165		

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# Budget Detail Reports

 Department of Taxes



**Section 5**

**FY 2016 Budget  
Submission**

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

### Budget Object Group: 1. PERSONAL SERVICES

		FY2015 Original			Difference Between		Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Salaries and Wages</b>							
Description	Code						
Classified Employees	500000	8,488,500	7,674,931	7,629,297	8,047,464	372,533	4.9%
Exempt	500010	70,275	896,293	896,293	928,365	32,072	3.6%
Temporary Employees	500040	9,859	240,500	240,500	270,000	29,500	12.3%
Overtime	500060	23,768	15,300	15,300	15,300	0	0.0%
Vacancy Turnover Savings	508000	0	(314,445)	(314,445)	(384,317)	(69,872)	22.2%
<b>Total: Salaries and Wages</b>		<b>8,592,402</b>	<b>8,512,579</b>	<b>8,466,945</b>	<b>8,876,812</b>	<b>364,233</b>	<b>4.3%</b>

		FY2015 Original			Difference Between		Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Fringe Benefits</b>							
Description	Code						
FICA - Classified Employees	501000	632,340	587,126	587,126	615,628	28,502	4.9%
FICA - Exempt	501010	5,174	68,567	68,567	71,017	2,450	3.6%
FICA - Temporaries	501040	754	0	0	0	0	0.0%
Health Ins - Classified Empl	501500	1,266,072	1,467,831	1,467,831	1,711,160	243,329	16.6%
Health Ins - Exempt	501510	10,222	120,017	120,017	136,788	16,771	14.0%
Retirement - Classified Empl	502000	1,365,548	1,313,184	1,313,184	1,372,784	59,600	4.5%
Retirement - Exempt	502010	10,045	135,011	135,011	133,513	(1,498)	-1.1%
Dental - Classified Employees	502500	91,756	104,104	104,104	152,082	47,978	46.1%
Dental - Exempt	502510	645	8,112	8,112	11,928	3,816	47.0%
Life Ins - Classified Empl	503000	24,978	31,774	31,774	28,650	(3,124)	-9.8%
Life Ins - Exempt	503010	221	3,710	3,710	3,304	(406)	-10.9%
LTD - Classified Employees	503500	2,720	991	991	1,116	125	12.6%
LTD - Exempt	503510	156	2,016	2,016	1,491	(525)	-26.0%
EAP - Classified Empl	504000	5,135	5,236	5,236	4,590	(646)	-12.3%

## State of Vermont

		FY2015 Original				Difference Between	Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Fringe Benefits</b>							
EAP - Exempt	504010	28	408	408	360	(48)	-11.8%
Employee Room Allowance	504520	3,380	47,320	47,320	53,820	6,500	13.7%
Employee Tuition Costs	504530	1,231	2,000	2,000	2,000	0	0.0%
Misc Employee Benefits	504590	430	0	0	0	0	0.0%
Workers Comp - Ins Premium	505200	104,349	91,697	91,697	74,437	(17,260)	-18.8%
Unemployment Compensation	505500	26,783	12,900	12,900	12,900	0	0.0%
Catamount Health Assessment	505700	2,449	0	0	0	0	0.0%
<b>Total: Fringe Benefits</b>		<b>3,554,416</b>	<b>4,002,004</b>	<b>4,002,004</b>	<b>4,387,568</b>	<b>385,564</b>	<b>9.6%</b>

		FY2015 Original				Difference Between	Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Contracted and 3rd Party Service</b>							
<b>Description</b>	<b>Code</b>						
Contr & 3Rd Party - Legal	507200	44,639	0	0	0	0	0.0%
Contr&3Rd Pty-Appr/Engineering	507300	4,413	0	0	0	0	0.0%
Contr&3Rd Pty-Educ & Training	507350	45,526	2,615	2,615	2,615	0	0.0%
Contr&3Rd Pty - Info Tech	507550	345,707	293,042	293,042	257,917	(35,125)	-12.0%
Contract-Web Dev. & Maint.	507551	177,380	0	0	0	0	0.0%
Other Contr and 3Rd Pty Serv	507600	67,188	352,400	352,400	387,400	35,000	9.9%
Recording & Other Fees	507620	68,115	66,000	66,000	66,000	0	0.0%
Temporary Employment Agencies	507630	7,441	20,000	20,000	0	(20,000)	-100.0%
<b>Total: Contracted and 3rd Party Service</b>		<b>760,408</b>	<b>734,057</b>	<b>734,057</b>	<b>713,932</b>	<b>(20,125)</b>	<b>-2.7%</b>

## State of Vermont

		FY2014 Actuals	FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>PerDiem and Other Personal Services</b>							
Description	Code						
Per Diem	506000	20,950	40,600	40,600	40,600	0	0.0%
Court System Personal Services	506100	(90)	0	0	0	0	0.0%
Other Pers Serv	506200	0	0	0	0	0	0.0%
Transcripts	506220	780	500	500	500	0	0.0%
Sheriffs	506230	1,766	0	0	0	0	0.0%
Service of Papers	506240	45,203	30,000	30,000	45,000	15,000	50.0%
<b>Total: PerDiem and Other Personal Services</b>		<b>68,609</b>	<b>71,100</b>	<b>71,100</b>	<b>86,100</b>	<b>15,000</b>	<b>21.1%</b>
<b>Total: 1. PERSONAL SERVICES</b>		<b>12,975,835</b>	<b>13,319,740</b>	<b>13,274,106</b>	<b>14,064,412</b>	<b>744,672</b>	<b>5.6%</b>

### Budget Object Group: 2. OPERATING

		FY2014 Actuals	FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Equipment</b>							
Description	Code						
Other Equipment	522400	0	500	500	0	(500)	-100.0%
Office Equipment	522410	1,706	0	0	0	0	0.0%
Furniture & Fixtures	522700	44,451	7,500	7,500	0	(7,500)	-100.0%
<b>Total: Equipment</b>		<b>46,157</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>(8,000)</b>	<b>-100.0%</b>

## State of Vermont

IT/Telecom Services and Equipment		FY2014 Actuals	FY2015 Original	FY2015 Governor's BAA	FY2016 Governor's	Difference Between	Percent Change
			As Passed Budget	Recommended Budget	Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
Description	Code						
Internet	516620	5,285	6,500	6,500	0	(6,500)	-100.0%
Tele-Internet-Dsl-Cable Modem	516626	219	0	0	0	0	0.0%
Telecom-Other Telecom Services	516650	64,947	0	0	0	0	0.0%
Telecom-Telephone Services	516652	254	3,345	3,345	12,645	9,300	278.0%
Telecom-Toll Free Phone Serv	516657	8,678	29,500	29,500	20,000	(9,500)	-32.2%
Telecom-Conf Calling Services	516658	0	0	0	0	0	0.0%
Telecom-Wireless Phone Service	516659	11,093	9,300	9,300	0	(9,300)	-100.0%
It Intersvccost- Dii Other	516670	123,467	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	93,590	130,171	130,171	148,407	18,236	14.0%
It Intsvccost- Dii - Telephone	516672	49,286	30,000	30,000	54,000	24,000	80.0%
It Inter Svc Cost Data Process	516677	2,846	2,400	2,400	0	(2,400)	-100.0%
It Inter Svc Cost User Support	516678	368,005	777,017	777,017	1,000,000	222,983	28.7%
It Int Svc Dii Allocated Fee	516685	199,489	195,076	195,076	195,953	877	0.4%
Hw - Other Info Tech	522200	19,046	0	0	0	0	0.0%
Hw-Server,Mainfrme,Datastorequ	522214	0	0	0	0	0	0.0%
Hardware - Desktop & Laptop Pc	522216	38,849	36,500	36,500	36,500	0	0.0%
Hw - Printers,Copiers,Scanners	522217	46,302	39,175	39,175	30,175	(9,000)	-23.0%
Hw-Telephone Systems&Equip	522218	0	5,000	5,000	0	(5,000)	-100.0%
Hardware-Telephone User Equip	522219	1,267	1,000	1,000	0	(1,000)	-100.0%
Software - Other	522220	217,165	291,380	291,380	211,380	(80,000)	-27.5%
Software - Office Technology	522221	2,277	2,000	2,000	0	(2,000)	-100.0%
Sw-Database&Management Sys	522222	160,782	0	0	0	0	0.0%
Sw-Website Dev Maint Hosting	522224	0	500	500	0	(500)	-100.0%
Sw-Program&Application Develop	522229	0	0	0	0	0	0.0%
Hw-Other Communications	522261	950	0	0	0	0	0.0%
<b>Total: IT/Telecom Services and Equipment</b>		<b>1,413,796</b>	<b>1,558,864</b>	<b>1,558,864</b>	<b>1,709,060</b>	<b>150,196</b>	<b>9.6%</b>

## State of Vermont

			FY2015 Original As Passed	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Other Operating Expenses</b>		<b>FY2014 Actuals</b>	<b>Budget</b>	<b>Recommended Budget</b>	<b>Recommended Budget</b>		
<b>Description</b>	<b>Code</b>						
Single Audit Allocation	523620	24,067	23,650	23,650	23,650	0	0.0%
Registration & Identification	523640	25,650	26,000	26,000	26,000	0	0.0%
<b>Total: Other Operating Expenses</b>		<b>49,717</b>	<b>49,650</b>	<b>49,650</b>	<b>49,650</b>	<b>0</b>	<b>0.0%</b>

			FY2015 Original As Passed	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Other Purchased Services</b>		<b>FY2014 Actuals</b>	<b>Budget</b>	<b>Recommended Budget</b>	<b>Recommended Budget</b>		
<b>Description</b>	<b>Code</b>						
Insurance Other Than Empl Bene	516000	4,101	4,902	4,902	5,286	384	7.8%
Insurance - General Liability	516010	20,685	17,057	17,057	20,325	3,268	19.2%
Dues	516500	36,478	39,381	39,381	39,381	0	0.0%
Licenses	516550	1,847	2,200	2,200	2,200	0	0.0%
Advertising-Print	516813	2,200	0	0	0	0	0.0%
Advertising - Job Vacancies	516820	7,558	0	0	0	0	0.0%
Trade Shows & Events	516870	1,055	0	0	0	0	0.0%
Printing and Binding	517000	77,572	116,700	116,700	106,700	(10,000)	-8.6%
Printing & Binding-Bgs Copy Ct	517005	41,052	45,500	45,500	45,500	0	0.0%
Photocopying	517020	1,064	3,900	3,900	0	(3,900)	-100.0%
Process&Printg Films, Microfilm	517050	1,552	3,000	3,000	0	(3,000)	-100.0%
Registration For Meetings&Conf	517100	3,145	15,100	15,100	15,100	0	0.0%
Training - Info Tech	517110	8,775	35,000	35,000	35,000	0	0.0%
Postage	517200	243,053	304,370	304,370	204,370	(100,000)	-32.9%
Postage - Bgs Postal Svcs Only	517205	234,634	200,000	200,000	200,000	0	0.0%
Freight & Express Mail	517300	1,513	1,500	1,500	1,500	0	0.0%
Instate Conf, Meetings, Etc	517400	70	0	0	0	0	0.0%
Outside Conf, Meetings, Etc	517500	35	0	0	0	0	0.0%
Other Purchased Services	519000	12,076	3,500	3,500	3,500	0	0.0%

## State of Vermont

			FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Other Purchased Services</b>		<b>FY2014 Actuals</b>					
Agency Fee	519005	106,957	123,381	123,381	128,779	5,398	4.4%
Human Resources Services	519006	0	93,834	93,834	86,174	(7,660)	-8.2%
Administrative Service Charge	519010	0	(2,865)	(2,865)	0	2,865	-100.0%
Moving State Agencies	519040	0	5,000	5,000	0	(5,000)	-100.0%
<b>Total: Other Purchased Services</b>		<b>805,422</b>	<b>1,011,460</b>	<b>1,011,460</b>	<b>893,815</b>	<b>(117,645)</b>	<b>-11.6%</b>

			FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Property and Maintenance</b>		<b>FY2014 Actuals</b>					
<b>Description</b>	<b>Code</b>						
Disposal	510200	130	0	0	0	0	0.0%
Recycling	510220	2,597	2,800	2,800	2,800	0	0.0%
Repair & Maint - Buildings	512000	192	1,264	1,264	1,264	0	0.0%
Rep&Maint-Info Tech Hardware	513000	0	3,900	3,900	3,900	0	0.0%
Repair&Maintenance-Compsys Hw	513005	0	0	0	0	0	0.0%
Repair & Maint - Office Tech	513010	42,796	39,736	39,736	39,736	0	0.0%
Repair & Maintenance - Softwar	513015	7,802	0	0	0	0	0.0%
Repair&Maint-Non-Info Tech Equ	513100	601	7,700	7,700	89,700	82,000	1,064.9%
Other Repair & Maint Serv	513200	0	0	0	0	0	0.0%
<b>Total: Property and Maintenance</b>		<b>54,118</b>	<b>55,400</b>	<b>55,400</b>	<b>137,400</b>	<b>82,000</b>	<b>148.0%</b>

			FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
<b>Rental Other</b>		<b>FY2014 Actuals</b>					
<b>Description</b>	<b>Code</b>						
Rental - Auto	514550	25,071	24,000	24,000	24,000	0	0.0%
Rental - Office Equipment	514650	3,850	3,500	3,500	3,500	0	0.0%
Equip & Vehicle Rental - Other	514750	69	0	0	0	0	0.0%

## State of Vermont

		FY2015 Original				Difference Between	Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Rental Other</b>							
Rental - Other	515000	4,445	5,000	5,000	5,000	0	0.0%
<b>Total: Rental Other</b>		<b>33,435</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>	<b>0</b>	<b>0.0%</b>

		FY2015 Original				Difference Between	Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Rental Property</b>							
<b>Description</b>	<b>Code</b>						
Rent Land&Bldgs-Non-Office	514010	337	0	0	0	0	0.0%
Fee-For-Space Charge	515010	823,632	852,700	852,700	853,195	495	0.1%
<b>Total: Rental Property</b>		<b>823,969</b>	<b>852,700</b>	<b>852,700</b>	<b>853,195</b>	<b>495</b>	<b>0.1%</b>

		FY2015 Original				Difference Between	Percent Change
		FY2014 Actuals	As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
<b>Supplies</b>							
<b>Description</b>	<b>Code</b>						
Office Supplies	520000	68,615	62,550	62,550	62,550	0	0.0%
Stationary & Envelopes	520015	7,879	0	0	0	0	0.0%
Office Supplies-Bgs Central St	520025	83	0	0	0	0	0.0%
Vehicle & Equip Supplies&Fuel	520100	0	0	0	0	0	0.0%
Gasoline	520110	132	0	0	0	0	0.0%
Other General Supplies	520500	166	100	100	100	0	0.0%
It & Data Processing Supplies	520510	6,011	15,000	15,000	15,000	0	0.0%
Recognition/Awards	520600	(122)	0	0	0	0	0.0%
Food	520700	4,624	1,650	1,650	1,650	0	0.0%
Books&Periodicals-Library/Educ	521500	2,267	7,000	7,000	5,000	(2,000)	-28.6%

## State of Vermont

			FY2015 Original			Difference Between	Percent Change
			As Passed	FY2015 Governor's BAA	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's
		FY2014 Actuals	Budget	Recommended Budget	Recommended Budget	Recommend and	Recommend and
						FY2015 As Passed	FY2015 As Passed
<b>Supplies</b>							
Subscriptions	521510	28,508	45,000	45,000	45,000	0	0.0%
Subscriptions Other Info Serv	521515	4,687	580	580	580	0	0.0%
Other Books & Periodicals	521520	26	0	0	0	0	0.0%
<b>Total: Supplies</b>		<b>122,874</b>	<b>131,880</b>	<b>131,880</b>	<b>129,880</b>	<b>(2,000)</b>	<b>-1.5%</b>
<b>Travel</b>							
Description	Code		As Passed	FY2015 Governor's BAA	FY2016 Governor's	Difference Between	Percent Change
		FY2014 Actuals	Budget	Recommended Budget	Recommended Budget	FY2016 Governor's	FY2016 Governor's
						Recommend and	Recommend and
						FY2015 As Passed	FY2015 As Passed
Travel-Inst-Auto Mileage-Emp	518000	75,095	85,706	85,706	85,706	0	0.0%
Travel-Inst-Other Transp-Emp	518010	10	0	0	0	0	0.0%
Travel-Inst-Meals-Emp	518020	5	150	150	150	0	0.0%
Travel-Inst-Lodging-Emp	518030	0	200	200	200	0	0.0%
Travel-Inst-Incidentals-Emp	518040	5	100	100	100	0	0.0%
Travel-Inst-Auto Mileage-Nonemp	518300	5,498	11,500	11,500	11,500	0	0.0%
Travel-Inst-Meals-Nonemp	518320	234	725	725	725	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	2,024	2,150	2,150	2,150	0	0.0%
Travel-Outst-Other Trans-Emp	518510	6,373	7,200	7,200	7,200	0	0.0%
Travel-Outst-Meals-Emp	518520	2,307	2,800	2,800	2,800	0	0.0%
Travel-Outst-Lodging-Emp	518530	11,729	10,300	10,300	10,300	0	0.0%
Travel-Outst-Incidentals-Emp	518540	936	700	700	700	0	0.0%
Travel-Outst-Other Trans-Nonemp	518710	555	0	0	0	0	0.0%
Travel-Outst-Lodging-Nonemp	518730	242	0	0	0	0	0.0%
Travel-Outst-Incidentals-Nonemp	518740	36	0	0	0	0	0.0%
<b>Total: Travel</b>		<b>105,048</b>	<b>121,531</b>	<b>121,531</b>	<b>121,531</b>	<b>0</b>	<b>0.0%</b>
<b>Total: 2. OPERATING</b>		<b>3,454,536</b>	<b>3,821,985</b>	<b>3,821,985</b>	<b>3,927,031</b>	<b>105,046</b>	<b>2.7%</b>
<b>Total Expenses:</b>		<b>16,430,371</b>	<b>17,141,725</b>	<b>17,096,091</b>	<b>17,991,443</b>	<b>849,718</b>	<b>5.0%</b>

## State of Vermont

Fund Name	Fund Code	FY2014 Actuals	FY2015 Original		FY2016 Governor's Recommended Budget	FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and FY2015 As Passed	Percent Change FY2016 Governor's Recommend and FY2015 As Passed
			As Passed Budget	FY2015 Governor's BAA Recommended Budget				
General Fund	10000	15,718,561	15,628,271	15,582,637	16,477,989	849,718	5.4%	
Inter-Unit Transfers Fund	21500	140,000	142,566	142,566	142,566	0	0.0%	
Tax-Miscellaneous Fees	21590	17,319	392,888	392,888	392,888	0	0.0%	
Tax-Local Option Process Fees	21591	281,791	460,000	460,000	460,000	0	0.0%	
Tax-Current Use Admin	21594	272,700	518,000	518,000	518,000	0	0.0%	
<b>Funds Total:</b>		<b>16,430,371</b>	<b>17,141,725</b>	<b>17,096,091</b>	<b>17,991,443</b>	<b>849,718</b>	<b>5.0%</b>	
Position Count					165			
FTE Total					165			

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# Personnel Summary Reports

 Department of Taxes



**Attachment 6**

**FY 2016 Budget  
Submission**

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

#### 1140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080001	004002 - Tax Clerk II	1.00	1.00	44,013	24,052	3,367	71,432
080002	040100 - Director Taxpayer Services	1.00	1.00	77,459	23,895	5,925	107,279
080004	062300 - Prop Valu Dist Advisor	1.00	1.00	70,013	28,592	5,356	103,961
080006	038400 - Director of Tax Compliance	1.00	1.00	77,459	14,731	5,925	98,115
080010	089250 - Administrative Svcs Cord IV	1.00	1.00	62,816	19,666	4,806	87,288
080011	089010 - Financial Technician I	1.00	1.00	35,006	7,139	2,678	44,823
080012	089190 - Administrative Svcs Tech III	1.00	1.00	37,398	22,896	2,861	63,155
080013	037700 - Tax Examiner II	1.00	1.00	45,760	27,345	3,501	76,606
080014	050100 - Administrative Assistant A	1.00	1.00	48,838	27,882	3,736	80,456
080015	037800 - Tax Examiner III	1.00	1.00	46,946	24,563	3,592	75,101
080017	039200 - Tax Examiner IV	1.00	1.00	60,757	11,635	4,648	77,040
080020	089190 - Administrative Svcs Tech III	1.00	1.00	35,090	7,153	2,685	44,928

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080021	089210 - Administrative Srvcs Tech IV	1.00	1.00	44,346	16,440	3,392	64,178
080022	037800 - Tax Examiner III	1.00	1.00	43,451	23,954	3,324	70,729
080023	036300 - Tax Compliance Officer III	1.00	1.00	43,451	8,614	3,324	55,389
080025	208801 - Business Analyst AC: Tax	1.00	1.00	58,510	32,335	4,476	95,321
080026	004003 - Tax Clerk III	1.00	1.00	42,640	33,673	3,262	79,575
080028	039203 - Real Estate Transact Exam II	1.00	1.00	39,042	23,183	2,987	65,212
080029	057200 - Info Tech Spec II	1.00	1.00	57,346	18,710	4,387	80,443
080031	436500 - Tax Compliance Officer I	1.00	1.00	36,962	15,150	2,828	54,940
080032	036601 - Tax Compliance Section Chief	1.00	1.00	68,536	34,087	5,243	107,866
080035	062300 - Prop Valu Dist Advisor	1.00	1.00	60,882	26,998	4,658	92,538
080036	037801 - Tax Education Specialist	1.00	1.00	41,974	24,488	3,211	69,673
080038	037700 - Tax Examiner II	1.00	1.00	40,290	8,061	3,082	51,433
080039	202203 - Data Technician	1.00	1.00	43,077	29,639	3,296	76,012

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080040	089030 - Financial Specialist II	1.00	1.00	48,610	17,184	3,719	69,513
080041	039200 - Tax Examiner IV	1.00	1.00	60,757	19,305	4,648	84,710
080042	500090 - Tax Field Audit Section Chief	1.00	1.00	58,261	11,199	4,457	73,917
080043	062400 - Property Valuation Ops Chief	1.00	1.00	64,210	33,331	4,912	102,453
080045	058100 - Systems Developer III	1.00	1.00	56,098	26,955	4,291	87,344
080046	028100 - Comp Prjct Mgr and Data Analys	1.00	1.00	58,261	11,199	4,457	73,917
080047	039200 - Tax Examiner IV	1.00	1.00	50,710	28,210	3,879	82,799
080049	037800 - Tax Examiner III	1.00	1.00	44,845	29,949	3,430	78,224
080050	037801 - Tax Education Specialist	1.00	1.00	45,323	16,610	3,467	65,400
080051	436100 - Tax Compliance Officer II	1.00	1.00	49,962	17,420	3,822	71,204
080052	037770 - Tax Field Auditor I	1.00	1.00	41,974	17,157	3,211	62,342
080053	037200 - Tax Field Auditor III	1.00	1.00	55,120	31,743	4,216	91,079
080055	062300 - Prop Valu Dist Advisor	1.00	1.00	59,114	32,440	4,522	96,076

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080056	055200 - Tax Res & Stat Analyst	1.00	1.00	62,400	19,593	4,774	86,767
080058	436100 - Tax Compliance Officer II	1.00	1.00	39,042	28,935	2,987	70,964
080059	028700 - Tax Field Auditor II	1.00	1.00	47,486	24,658	3,633	75,777
080061	555000 - Tax Compliance Unit Supervisor	1.00	1.00	56,971	18,645	4,358	79,974
080062	555000 - Tax Compliance Unit Supervisor	1.00	1.00	51,626	10,041	3,950	65,617
080064	089210 - Administrative Svcs Tech IV	1.00	1.00	51,314	25,327	3,925	80,566
080065	436100 - Tax Compliance Officer II	1.00	1.00	39,042	7,843	2,987	49,872
080067	037770 - Tax Field Auditor I	1.00	1.00	62,400	33,015	4,774	100,189
080070	208801 - Business Analyst AC: Tax	1.00	1.00	52,790	17,914	4,038	74,742
080071	089240 - Administrative Svcs Cord III	1.00	1.00	64,334	27,601	4,922	96,857
080073	037803 - Lead Tax Policy Analyst	1.00	1.00	60,154	19,200	4,602	83,956
080077	089210 - Administrative Svcs Tech IV	1.00	1.00	42,973	16,200	3,287	62,460
080078	000300 - Clerk C	1.00	1.00	39,915	23,335	3,054	66,304

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080081	208801 - Business Analyst AC: Tax	1.00	1.00	54,808	18,267	4,193	77,268
080082	460200 - Senior Systems Developer	1.00	1.00	72,987	34,864	5,583	113,434
080083	037800 - Tax Examiner III	1.00	1.00	51,064	19,107	3,906	74,077
080085	037700 - Tax Examiner II	1.00	1.00	47,258	16,948	3,615	67,821
080086	042000 - Tax Policy Analyst	1.00	1.00	58,261	28,283	4,457	91,001
080087	037800 - Tax Examiner III	1.00	1.00	54,226	19,659	4,148	78,033
080089	068400 - Technical Project Manager	1.00	1.00	60,362	32,659	4,617	97,638
080090	004002 - Tax Clerk II	1.00	1.00	41,725	15,982	3,192	60,899
080091	088800 - Tax Internal Audit Sect Chief	1.00	1.00	70,824	21,064	5,418	97,306
080093	028700 - Tax Field Auditor II	1.00	1.00	47,486	9,318	3,633	60,437
080094	028500 - Tax Field Auditor IV	1.00	1.00	70,824	34,486	5,418	110,728
080095	037200 - Tax Field Auditor III	1.00	1.00	60,798	11,643	4,652	77,093
080097	027800 - Tax Internal Audit Supr II	1.00	1.00	49,816	25,065	3,811	78,692

**State of Vermont**

**FY2016 Governor's Recommended Budget Position Summary  
Report**

<b>Position Number</b>	<b>Classification</b>	<b>FTE</b>	<b>Count</b>	<b>Gross Salary</b>	<b>Benefits Total</b>	<b>Statutory Total</b>	<b>Total</b>
080100	058500 - Info Tech Manager III	1.00	1.00	107,494	41,138	8,224	156,856
080101	058000 - Systems Developer II	1.00	1.00	57,346	26,380	4,387	88,113
080102	436500 - Tax Compliance Officer I	1.00	1.00	35,714	7,262	2,732	45,708
080103	037700 - Tax Examiner II	1.00	1.00	40,290	15,731	3,082	59,103
080104	039201 - Tax Examiner V	1.00	1.00	53,310	10,335	4,078	67,723
080105	037700 - Tax Examiner II	1.00	1.00	44,346	29,862	3,392	77,600
080106	006100 - Senior Data Technician	1.00	1.00	39,083	15,520	2,990	57,593
080107	089130 - Financial Director I	1.00	1.00	70,408	20,992	5,386	96,786
080108	089070 - Financial Administrator III	1.00	1.00	56,971	26,315	4,358	87,644
080110	010500 - Tax Compliance Data Analyst	1.00	1.00	59,114	20,512	4,522	84,148
080111	436500 - Tax Compliance Officer I	1.00	1.00	35,714	7,262	2,732	45,708
080112	436100 - Tax Compliance Officer II	1.00	1.00	47,258	16,948	3,615	67,821
080113	037800 - Tax Examiner III	1.00	1.00	41,974	29,447	3,211	74,632

**State of Vermont**

**FY2016 Governor's Recommended Budget Position Summary Report**

<b>Position Number</b>	<b>Classification</b>	<b>FTE</b>	<b>Count</b>	<b>Gross Salary</b>	<b>Benefits Total</b>	<b>Statutory Total</b>	<b>Total</b>
080116	004001 - Tax Clerk I	1.00	1.00	41,018	17,352	3,138	61,508
080118	088800 - Tax Internal Audit Sect Chief	1.00	1.00	60,154	26,870	4,602	91,626
080119	028100 - Comp Prjct Mgr and Data Analys	1.00	1.00	60,154	19,200	4,602	83,956
080120	042000 - Tax Policy Analyst	1.00	1.00	64,210	12,239	4,912	81,361
080121	006100 - Senior Data Technician	1.00	1.00	36,691	7,433	2,807	46,931
080122	039205 - Real Estate Transaction Chief	1.00	1.00	66,414	20,294	5,081	91,789
080125	037800 - Tax Examiner III	1.00	1.00	57,408	20,215	4,391	82,014
080126	037700 - Tax Examiner II	1.00	1.00	37,690	7,607	2,883	48,180
080128	436100 - Tax Compliance Officer II	1.00	1.00	49,962	9,750	3,822	63,534
080130	037800 - Tax Examiner III	1.00	1.00	52,707	25,570	4,032	82,309
080132	037700 - Tax Examiner II	1.00	1.00	39,042	15,513	2,987	57,542
080133	037200 - Tax Field Auditor III	1.00	1.00	55,120	25,991	4,216	85,327
080137	001800 - Legal Assistant	1.00	1.00	48,734	30,627	3,729	83,090

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080138	004001 - Tax Clerk I	1.00	1.00	41,018	15,858	3,138	60,014
080139	005000 - Executive Staff Assistant	1.00	1.00	50,710	17,552	3,879	72,141
080140	037800 - Tax Examiner III	1.00	1.00	41,974	24,488	3,211	69,673
080141	026500 - Assistant Director of Tax Comp	1.00	1.00	82,576	36,729	6,317	125,622
080142	062100 - Current Use Programs Chief	1.00	1.00	72,467	13,681	5,544	91,692
080144	039200 - Tax Examiner IV	1.00	1.00	47,486	16,988	3,633	68,107
080145	536000 - AsstDirector Taxpayer Services	1.00	1.00	65,894	33,626	5,040	104,560
080146	037800 - Tax Examiner III	1.00	1.00	43,451	23,954	3,324	70,729
080148	062300 - Prop Valu Dist Advisor	1.00	1.00	53,602	18,056	4,100	75,758
080150	039200 - Tax Examiner IV	1.00	1.00	44,346	24,903	3,392	72,641
080151	037800 - Tax Examiner III	1.00	1.00	44,845	29,949	3,430	78,224
080152	480901 - Current Use Program Spec II	1.00	1.00	42,432	16,105	3,246	61,783
080155	037800 - Tax Examiner III	1.00	1.00	58,968	18,993	4,511	82,472

**State of Vermont**

**FY2016 Governor's Recommended Budget Position Summary  
Report**

<b>Position Number</b>	<b>Classification</b>	<b>FTE</b>	<b>Count</b>	<b>Gross Salary</b>	<b>Benefits Total</b>	<b>Statutory Total</b>	<b>Total</b>
080156	037802 - Lead Tax Education Specialist	1.00	1.00	55,827	18,445	4,270	78,542
080157	039204 - Real Estate Transact Exam III	1.00	1.00	52,707	17,900	4,032	74,639
080159	010500 - Tax Compliance Data Analyst	1.00	1.00	46,946	9,223	3,592	59,761
080160	480902 - Current Use Program Spec III	1.00	1.00	62,462	21,097	4,779	88,338
080163	028900 - Taxpayer Advocate	1.00	1.00	81,619	33,608	6,243	121,470
080164	058100 - Systems Developer III	1.00	1.00	58,261	32,291	4,457	95,009
080165	436500 - Tax Compliance Officer I	1.00	1.00	41,662	15,970	3,187	60,819
080166	062300 - Prop Valu Dist Advisor	1.00	1.00	60,882	11,658	4,658	77,198
080167	037800 - Tax Examiner III	1.00	1.00	43,451	23,954	3,324	70,729
080168	057100 - Info Tech Spec I	1.00	1.00	55,786	31,860	4,268	91,914
080169	057200 - Info Tech Spec II	1.00	1.00	57,346	18,710	4,387	80,443
080170	058100 - Systems Developer III	1.00	1.00	68,536	20,665	5,243	94,444
080171	460200 - Senior Systems Developer	1.00	1.00	68,307	20,624	5,225	94,156

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080172	550100 - Systems Quality Assurance Anal	1.00	1.00	58,510	18,913	4,476	81,899
080173	001700 - WEB DESIGN AND INFO MANG COOR	1.00	1.00	48,776	17,214	3,731	69,721
080175	202203 - Data Technician	1.00	1.00	41,974	16,025	3,211	61,210
080176	202203 - Data Technician	1.00	1.00	37,606	22,932	2,877	63,415
080177	037800 - Tax Examiner III	1.00	1.00	57,408	18,721	4,391	80,520
080178	088800 - Tax Internal Audit Sect Chief	1.00	1.00	60,154	19,200	4,602	83,956
080179	062200 - Prop Valu Dist Advis Supv	1.00	1.00	62,400	33,015	4,774	100,189
080180	062300 - Prop Valu Dist Advisor	1.00	1.00	53,602	28,714	4,100	86,416
080181	062300 - Prop Valu Dist Advisor	1.00	1.00	60,882	29,986	4,658	95,526
080183	020200 - Mail & Supply Clerk	1.00	1.00	37,211	28,615	2,847	68,673
080185	039200 - Tax Examiner IV	1.00	1.00	47,486	9,318	3,633	60,437
080186	008900 - Project Director	1.00	1.00	65,894	12,534	5,040	83,468
080187	036300 - Tax Compliance Officer III	1.00	1.00	52,707	31,322	4,032	88,061

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080189	037600 - Tax Examiner I	1.00	1.00	42,078	16,044	3,219	61,341
080190	057200 - Info Tech Spec II	1.00	1.00	46,946	25,356	3,592	75,894
080192	089010 - Financial Technician I	1.00	1.00	35,006	14,809	2,678	52,493
080193	089020 - Financial Specialist I	1.00	1.00	39,811	29,070	3,045	71,926
080194	037800 - Tax Examiner III	1.00	1.00	47,861	9,383	3,661	60,905
080197	058100 - Systems Developer III	1.00	1.00	66,310	33,698	5,073	105,081
080199	058100 - Systems Developer III	1.00	1.00	60,154	32,622	4,602	97,378
080202	037800 - Tax Examiner III	1.00	1.00	43,451	16,284	3,324	63,059
080203	037700 - Tax Examiner II	1.00	1.00	37,690	15,277	2,883	55,850
080204	500090 - Tax Field Audit Section Chief	1.00	1.00	56,098	10,822	4,291	71,211
080205	037770 - Tax Field Auditor I	1.00	1.00	44,845	24,197	3,430	72,472
080206	037770 - Tax Field Auditor I	1.00	1.00	41,974	16,025	3,211	61,210
080207	028700 - Tax Field Auditor II	1.00	1.00	49,046	17,261	3,752	70,059

## State of Vermont

### FY2016 Governor's Recommended Budget Position Summary Report

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080209	088800 - Tax Internal Audit Sect Chief	1.00	1.00	60,154	32,622	4,602	97,378
080210	058000 - Systems Developer II	1.00	1.00	46,946	25,356	3,592	75,894
080211	028700 - Tax Field Auditor II	1.00	1.00	47,486	30,410	3,633	81,529
080213	028700 - Tax Field Auditor II	1.00	1.00	49,046	17,261	3,752	70,059
080214	028500 - Tax Field Auditor IV	1.00	1.00	72,467	32,009	5,544	110,020
080215	037700 - Tax Examiner II	1.00	1.00	40,290	8,061	3,082	51,433
080216	037700 - Tax Examiner II	1.00	1.00	39,042	7,843	2,987	49,872
080217	037770 - Tax Field Auditor I	1.00	1.00	44,845	29,949	3,430	78,224
080220	208801 - Business Analyst AC: Tax	1.00	1.00	64,210	33,331	4,912	102,453
080221	089280 - Administrative Srvcs Mngr III	1.00	1.00	82,056	23,215	6,277	111,548
080222	081800 - Paralegal Technician I	1.00	1.00	36,962	15,150	2,828	54,940
087001	90120A - Commissioner	1.00	1.00	102,586	11,884	7,847	122,317
087002	90570D - Deputy Commissioner	1.00	1.00	94,931	38,915	7,262	141,108

**State of Vermont**

**FY2016 Governor's Recommended Budget Position Summary  
Report**

<b>Position Number</b>	<b>Classification</b>	<b>FTE</b>	<b>Count</b>	<b>Gross Salary</b>	<b>Benefits Total</b>	<b>Statutory Total</b>	<b>Total</b>
087003	95866E - Staff Attorney I	1.00	1.00	49,275	17,300	3,769	70,344
087004	95870E - General Counsel I	1.00	1.00	93,891	35,967	7,182	137,040
087006	95868E - Staff Attorney III	1.00	1.00	67,246	20,439	5,144	92,829
087008	95869E - Staff Attorney IV	1.00	1.00	66,518	33,887	5,089	105,494
087010	95570B - Dir Prop Valu&Review	1.00	1.00	67,142	12,905	5,137	85,184
087011	95869E - Staff Attorney IV	1.00	1.00	93,101	20,043	7,122	120,266
087012	95868E - Staff Attorney III	1.00	1.00	72,426	29,784	5,540	107,750
087014	91110E - Economist	1.00	1.00	75,254	29,508	5,757	110,519
087017	95868E - Staff Attorney III	1.00	1.00	57,824	26,597	4,423	88,844
087018	95360E - Principal Assistant	1.00	1.00	88,171	10,155	6,745	105,071
<b>Total</b>		<b>165.00</b>	<b>165.00</b>	<b>8,975,829</b>	<b>3,550,435</b>	<b>686,645</b>	<b>13,212,909</b>

<b>Fund Code</b>	<b>Fund Name</b>	<b>FTE</b>	<b>Count</b>	<b>Gross Salary</b>	<b>Benefits Total</b>	<b>Statutory Total</b>	<b>Total</b>
10000	General Fund	165.00	165.00	8,975,829	3,550,435	686,645	13,212,909
<b>Total</b>		<b>165.00</b>	<b>165.00</b>	<b>8,975,829</b>	<b>3,550,435</b>	<b>686,645</b>	<b>13,212,909</b>

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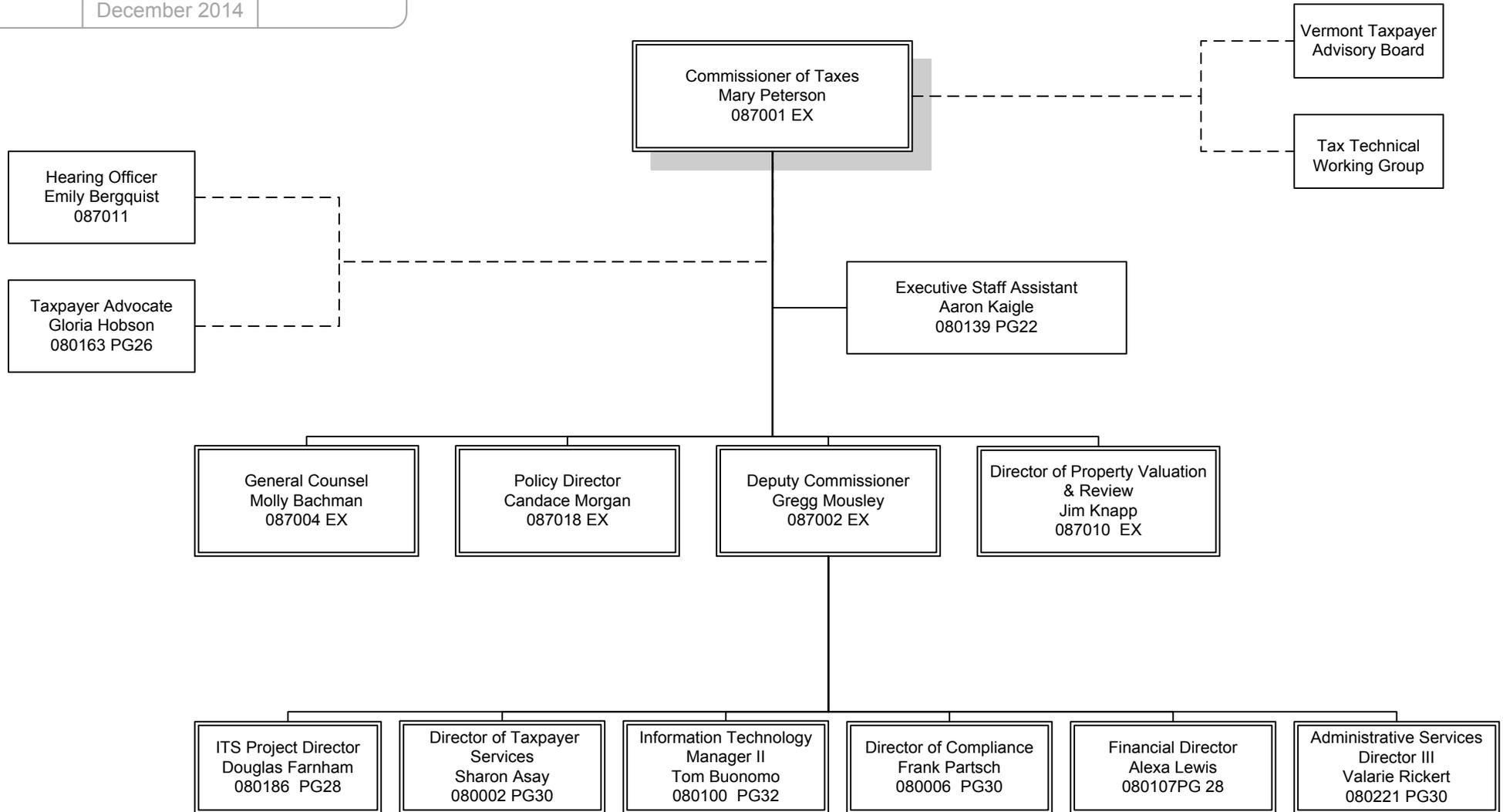
# Organizational Charts

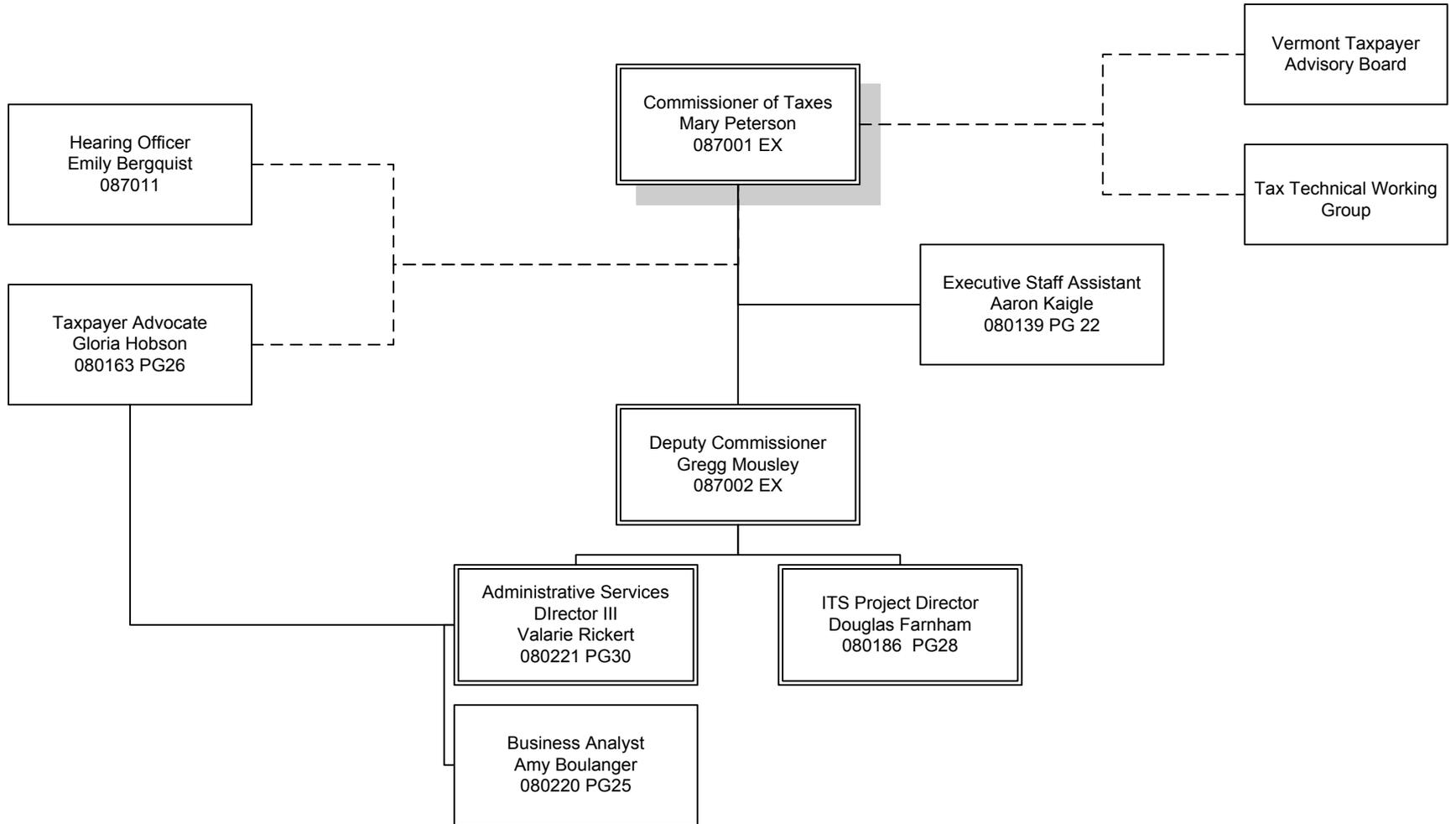
 Department of Taxes

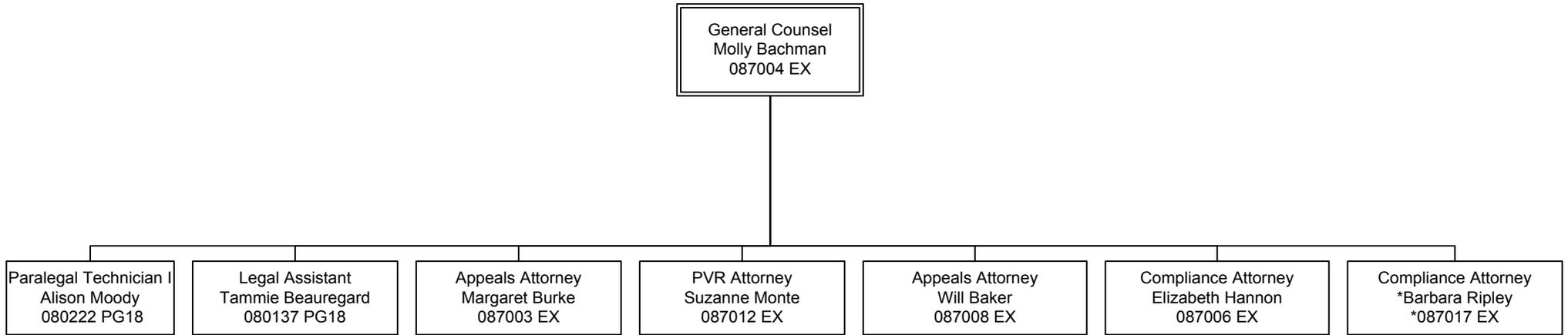


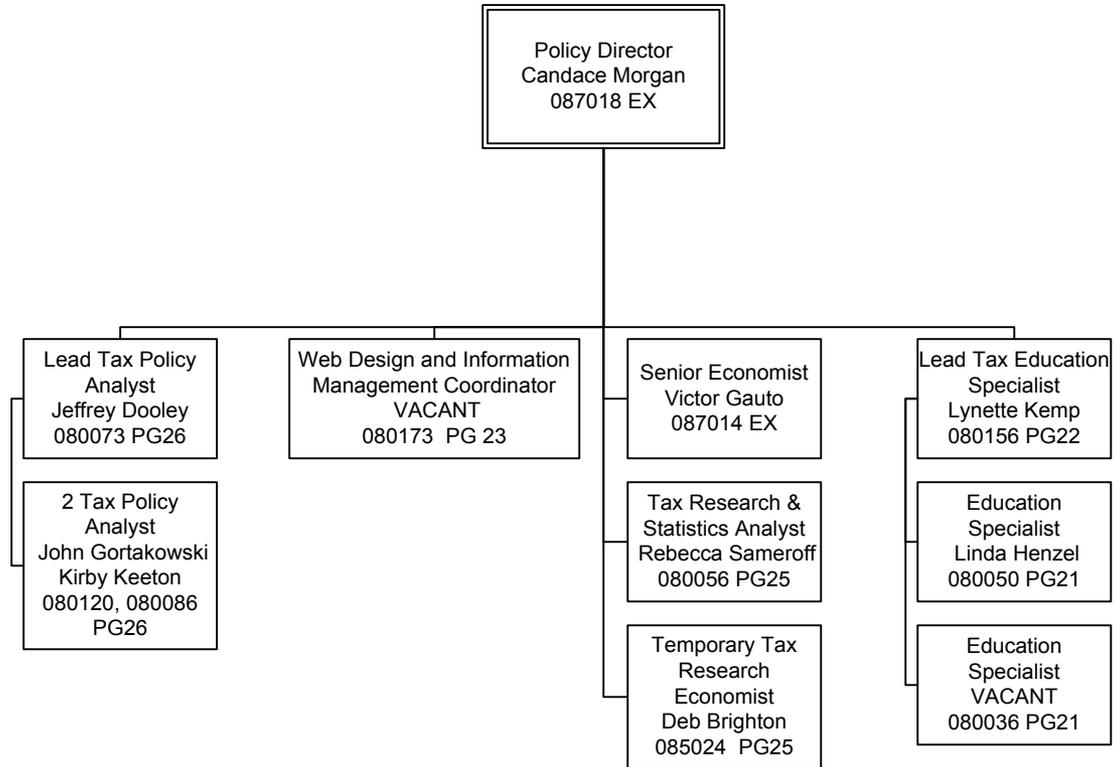
**Attachment 7**

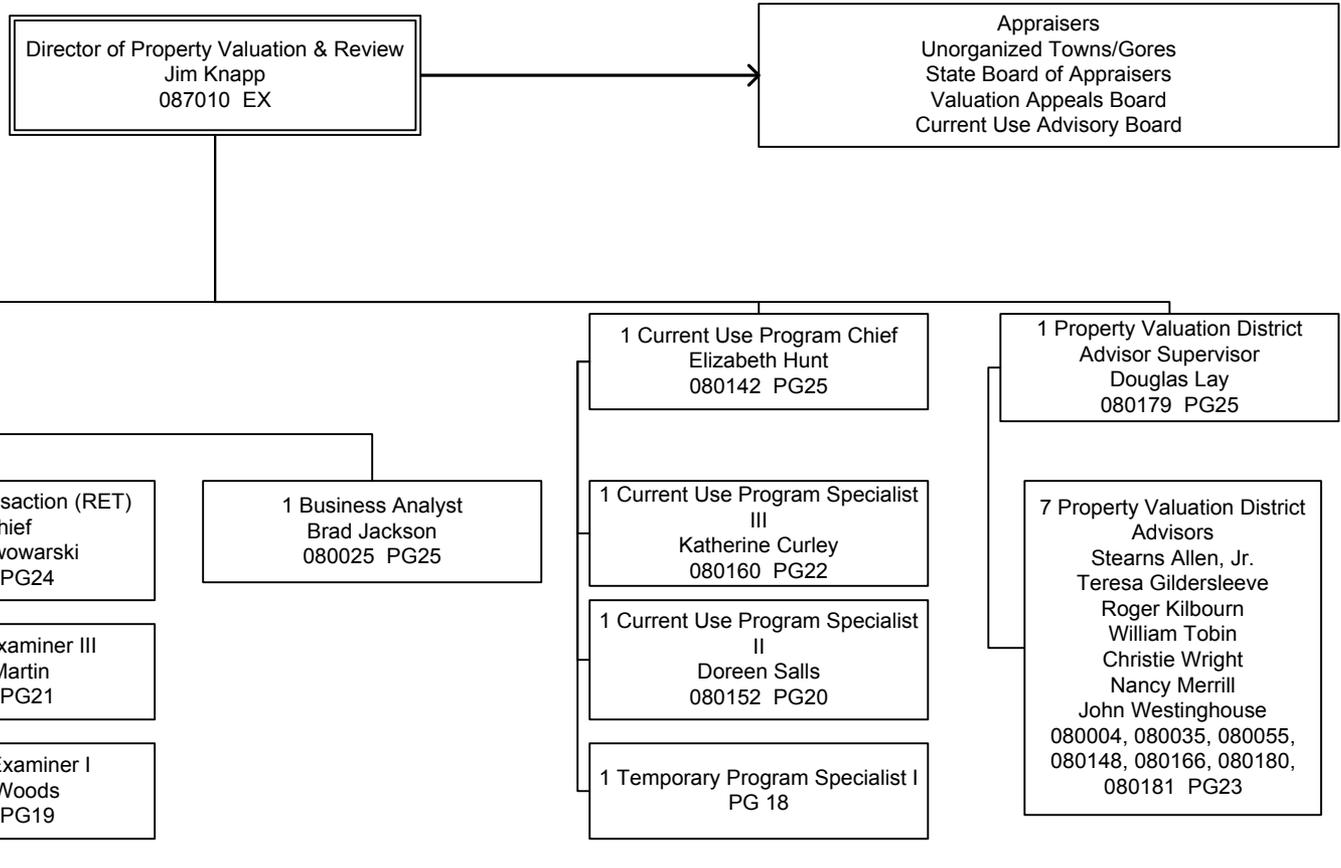
**FY 2016 Budget  
Submission**











Director of Taxpayer Services  
Sharon Asay  
080002 PG30

Assistant Director of Taxpayer Services  
Corrinna Colson  
080145 PG28

1 Business Analyst AC: Tax  
Mary Cox  
080070 PG25

1 Tax Examiner IV  
Joan Stefaniak  
080041 PG22

Tax Examiner III  
Joanne Lajeunesse  
080167 PG21

Tax Clerk III  
Karen K. Pallas  
080026 PG16

Tax Clerk II  
Steve Roy  
080090 PG15

1 Tax Internal Audit Supervisor II  
Kimberly Flint  
080097 PG24

1 Tax Examiner IV  
Lois Lapan  
080017 PG22

2 Tax Examiners III  
Francis Bell  
Mary Pierce  
080087, 080194 PG21

3 Tax Examiner II  
Lena Foster  
Kristine Collins  
Terri Eldred  
080013, 080038, 080103  
PG19

Tax Clerk I  
Jeanne Lawrence  
080138 PG13

1 Tax Internal Audit Section Chief  
VACANT  
080091 PG26

1 Tax Examiner V  
Judith Descoteaux  
080104 PG24

2 Tax Examiner IV  
Susan Houle  
Lisa Pinkus  
080047, 080144 PG22

7 Tax Examiner III  
Heidi Ibey  
Faith Morgan  
Patricia Bartlett  
Ellen Dooley  
Linda DiLena  
Eric Rwabuhhi  
VACANT  
080049, 080151,  
080177, 080083, 080146, 080015,  
080113  
PG21

2 Tax Examiner II  
Judy Hebert  
Crystal Lamson  
080085, 080105  
PG19

1 Tax Examiner I  
Crystal Palmer  
080189 PG18

Tax Internal Audit Section Chief  
Nancy Hammond  
080178 PG 26

8 Temporary Tax Examiners I  
PG18

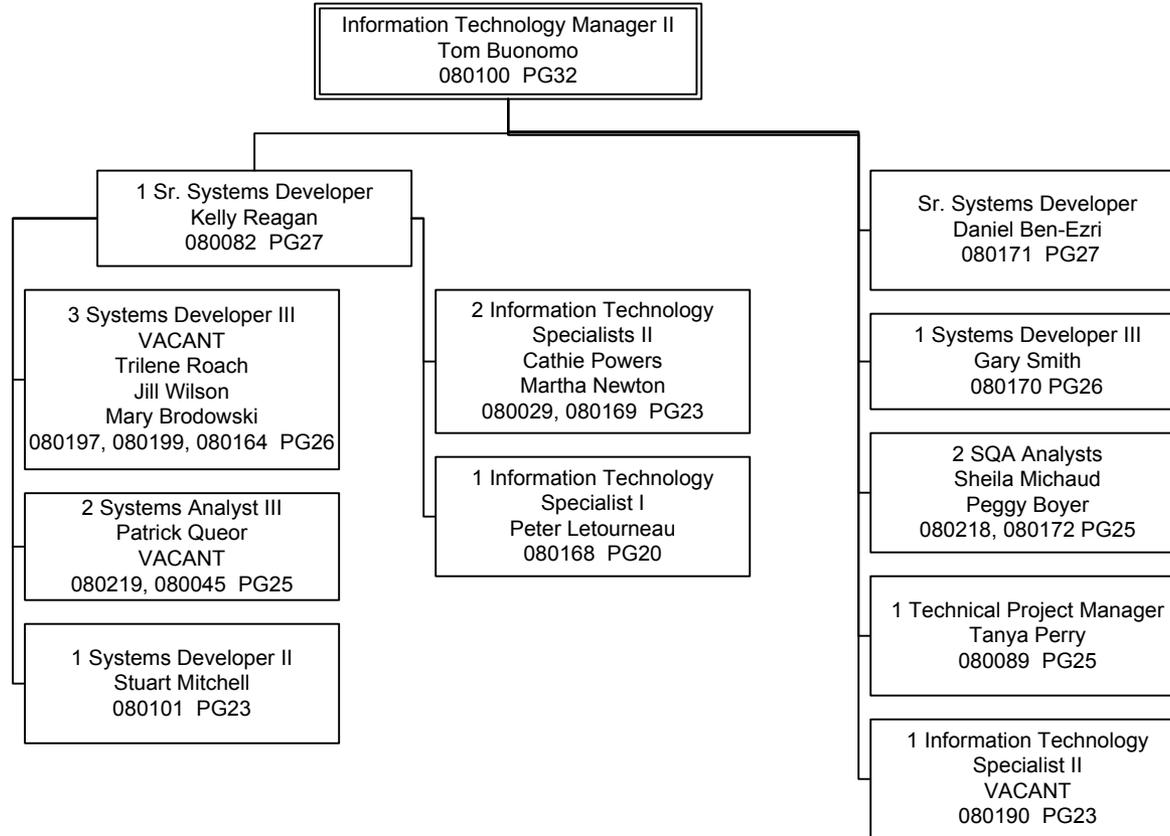
5 Temporary Tax Clerks III  
PG16

1 Tax Internal Audit Section Chief  
John Demeter  
080118 PG26

1 Business Analyst AC: Tax  
Craig Bolio  
080081 PG25

1 Tax Examiner IV  
Brian Poulin  
Mobin Bhatti  
080185080150 PG22

2 Tax Examiners III  
Judith Hunter  
Wen Dong  
080125, 080022 PG21



Director of Compliance  
Frank Partsch  
080006 PG30

2 Compliance Project Manager &  
Data Analyst  
David Root  
Jaron Foster  
080119, 080046 PG26

1 Assistant Director of Compliance  
James Whitehouse  
080141 PG28

1 Administrative Services  
Technician IV  
Pamela Holden  
080021 PG19

Tax Clerk I  
Nancy Trader  
080116 PG 13

1 Tax Field Audit Section Chief  
Laura Smith  
080042 PG26

1 Tax Field Auditor IV  
\*Brenda Vovakes  
\*080214 PG25

1 Tax Field Auditor III  
Kelly Bain  
08095 PG24

4 Tax Field Auditors II  
\*Richard Morrison  
\*Renee Cota  
\*Jacklyn Hickerson  
Brandy Robillard  
\*080207, \*080211, \*080213, 080093  
PG22

2 Tax Field Auditors I  
Sherry Caldwell  
\*Robin Moore  
080067, 080206\* PG21

1 Tax Field Audit Section Chief  
\*Sharon Stepp  
\*080204 PG26

1 Tax Field Auditor IV  
Kim Socia  
080094 PG25

2 Tax Field Auditors III  
Robyn Baker  
Alicia Carusona  
080053, 080133 PG24

1 Tax Field Auditor II  
Linda Wright  
080059 PG22

3 Tax Field Auditors I  
\*Robert Lester  
\*John Stanley  
Melanie des Chenes  
\*080205, \*080217, 080052  
PG21

1 Office Audit Section Chief  
\*VACANT  
\*080209 PG26

5 Tax Examiner III  
Syl Stempel  
Louise Fournier  
Nahoami Sainz  
\*Thomas Smith  
Amanda Haskins  
080155, 080130, 080132,  
\*080202, \*080215 PG21

4 Tax Examiners II  
Elizabeth Hudson  
Amber Kreis  
\*Terence Hodgdon  
\*Jola Brock  
080140, 080126, \*080216,  
\*080203 PG 19

1 Tax Compliance Section Chief  
Judith Lambert  
080032 PG26

1 Tax Compliance Unit Supervisor  
Sylvia Jewett  
080062 PG24

1 Compliance Officer III  
Tom Sheridan  
080187 PG21

3 Compliance Officers II  
Annette Deschamps  
Rebecca Trower  
Paula Liberty  
080051, 080128, 080065 PG19

1 Tax Compliance Officer I  
Erin Hill  
080031 PG 18

1 Administrative Assistant A  
Theresa Kelty  
080014 PG 17

1 Tax Compliance Unit Supervisor  
Linda Ainsworth  
080061 PG24

1 Compliance Officers III  
Jessica Martin  
080023 PG 21

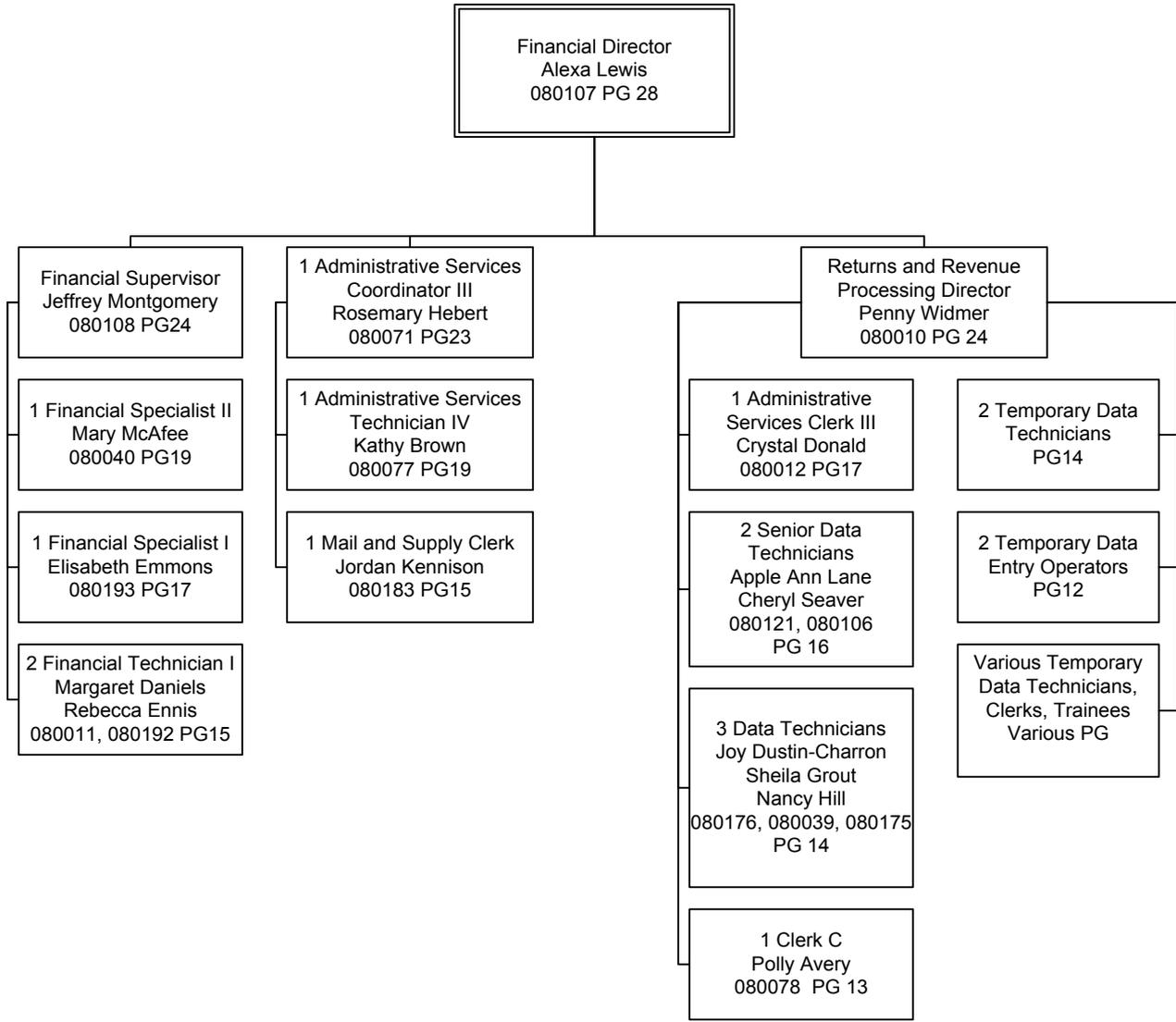
2 Compliance Officers II  
Hildy Jones  
Orilla Farnham  
080112, 080111 PG 19

4 Compliance Officers I  
Scott Kindestin  
Christopher Jensen  
Brooke Lorentzen  
080102, 080058, 080165 PG 18

1 Corporate Audit Specialist  
Claudia Brousseau  
080210 PG 27

2 Tax Compliance  
Data Analyst I  
Isabella Cumming  
Evan Welsh  
080110, 080159 PG 23

1 Tax Clerk II  
Alana Rivers Welch  
080001 PG15



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# Federal Receipts, Interdepartmental Receipts & Grants Out

 Department of Taxes



**Section 8**

**FY 2016 Budget  
Submission**

## State of Vermont

### Interdepartmental Transfers

**Department: 1140010000 - Tax - administration/collection**

Budget Request Code	Fund	Justification	Est Amount
5357	21500	Tax Offset Charges	\$142,566
		<b>Total</b>	<b>\$142,566</b>

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# Carry Forward Report

 Department of Taxes



**Attachment 9**

**FY 2016 Budget  
Submission**

**Department of Taxes**  
*Carryforward Projections*

<b>Program</b>	<b>Final Carryforward 6/30/2013</b>	<b>FY 2014 Appropriated Funding</b>	<b>FY 2014 Estimated Expenditures</b>	<b>Estimated Carryforward 6/30/2014</b>
<b>General Fund:</b>				
Tax:	\$4,075	\$15,628,271	(\$15,632,346)	\$0
<b>Total General Fund:</b>	<b>\$4,075</b>	<b>\$15,628,271</b>	<b>(\$15,632,346)</b>	<b>\$0</b>
<b>TOTALS:</b>	<b>\$4,075</b>	<b>\$15,628,271</b>	<b>(\$15,632,346)</b>	<b>\$0</b>

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# Results-Based Accountability Report

 Department of Taxes



**Attachment 10**

**FY 2016 Budget  
Submission**

## State of Vermont

**Appropriation: 1140010000 Tax - administration/collection**

**Objective:** Process Taxes More Efficiently

**Objective:** Reduce Tax Gap

<b>Measures</b>	<b>Unit</b>	<b>FY 14 Actuals</b>	<b>FY 15 Estimate</b>	<b>FY 16 Targets</b>
Total dollars collected from letter recipients and taxpayers calling designated line for Top 100	Voluntary Payments in \$	0	800000	300,000
The percentage of letter recipients and callers who are now in compliance (either in payment plan or paid off debt)	% top candidates in compliance	0	18	20
Amount of debt collected over total original debt from letter recipients and callers	% of debt collected	0	0	3
This is the number of active participants in the program	# of participants	0	14500	14,700
This is the number of properties in the program	# of parcels	0	17800	18,500
This is the number of applications filed tracked by paper filings and online filings	#of applications	0	1200	1,250

## State of Vermont

<b>Measures</b>	<b>Unit</b>	<b>FY 14 Actuals</b>	<b>FY 15 Estimate</b>	<b>FY 16 Targets</b>
The average amount of time spent researching and reviewing each application	# of days	0	0	5
Compare the amount of correspondence sent via paper and email, including transmission of documents to Municipal Clerks	# of pieces of mail	0	0	15,000
Time from the submission of the application to approval	# of days	0	0	120
Annual number of suspicious personal income tax returns/ requests for refund reviewed	# of returns reviewed	0	42896	45,000
Annual number of personal income tax returns stopped (not processed) with a determination of "fraudulent"	# of returns stopped	0	807	1,000
Annual dollar amount of refund requests stopped (not processed) with a determination of "fraudulent"	\$	0	1500000	1,750,000
Annual FTE's utilized for fraud prevention-specific activity	FTE's	0	1	1

## State of Vermont

Measures	Unit	FY 14 Actuals	FY 15 Estimate	FY 16 Targets
Number of fraudulent returns identified before processing and stopped (not processed) compared to total number of fraudulent returns identified, expressed as a percent	% of fraudulent returns stoppe	0	100	100

Program Budget:	FY2014 Actuals	FY2015 Original As Passed Budget	FY2015 Governor's BAA Recommended Budget	FY2016 Governor's Recommended Budget
Personal Services	12,975,835	13,319,740	13,319,740	14,064,412
Operating Expenses	3,454,536	3,821,985	3,821,985	3,927,031
<b>Total Appropriation</b>	<b>16,430,371</b>	<b>17,141,725</b>	<b>17,141,725</b>	<b>17,991,443</b>
<b>Total Program Cost:</b>	<b>16,430,371</b>	<b>17,141,725</b>	<b>17,141,725</b>	<b>17,991,443</b>