

# DEPARTMENT OF TAXES

*Agency of Administration*

Justin Johnson, Secretary

*Mary Peterson, Commissioner*

*Gregg Mousley, Deputy Commissioner*

**Fiscal Year 2017 Budget Request**



# ***Department of Taxes***

*Fiscal Year 2017 Budget Request*

*Mary Peterson, Commissioner*

*Gregg Mousley, Deputy Commissioner*

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*Tax Department*

*FY 2017 Budget Request*

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# 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 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 electronic Current

Use (eCUSE) application, Property Transfer Tax Return (ePTTR) system and the new VTax system. This past 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 2016 Budget to FY 2017 Request

 Department of Taxes



**Section 1**

**FY 2017 Budget  
Submission**



**Fiscal Year 2017 Budget Development Form - Tax**

	General \$\$	Transp \$\$	Special \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
<b>Tax: FY 2016 (As Passed)</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>
Base Salary and Benefit Change	548,400					548,400
6 Retired Employees (avg. cost of \$90,874)	(545,245)					(545,245)
Refill 2 Positions lost to Labor Savings and Retirement	160,000					160,000
Reduce Vacancy Savings to \$250k	134,317					134,317
SPLUNK/Enterprise Support (52288)	40,000					40,000
NuHarbor Security - Managed Services and Security Analysis (52288)	60,000					60,000
Postage Increase (517200)	50,000					50,000
Scheduled Contract Inflation	5,000					5,000
NESSUS/Compliance, Vulnerability, and Scanning (507600)	(9,000)					(9,000)
VTax Penetration Testing (507600)	(11,600)					(11,600)
BGS BancTec Lease Finished (513100)	(18,746)					(18,746)
VIC Portal Fees Reduction (507550)	(100,000)					(100,000)
PCC Group Reduction - Sec of State Portal (507550)	(20,000)					(20,000)
Mincar contract ending (507600)	(30,000)					(30,000)
Berry Dunn contract ending (522220)	(100,000)					(100,000)
MTC contract ending (507600)	(30,000)					(30,000)
Printing Reduction (517000)	(10,000)					(10,000)
Decreased costs for two-factor security authentication (507550)	(9,000)					(9,000)
Other Contractual Reductions (507550)	(65,320)					(65,320)
Change in Internal Service Fund Allocations (DII, DHR, Fee for Space, etc.)	(177,519)					(177,519)
<b>Subtotal of increases/decreases</b>	<b>(128,713)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(128,713)</b>
<b>FY 2017 Budget Request</b>	<b>16,349,276</b>	<b>0</b>	<b>1,370,888</b>	<b>142,566</b>	<b>0</b>	<b>17,862,730</b>

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# Program Budget Profiles

 Department of Taxes



**Section 2**

**FY 2017 Budget  
Submission**

## FY17 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)?**

## FY17 Appropriations Committee Questionnaire

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The Department is now using Results Based Accountability (RBA) performance measures. FY16 was 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 second 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 eleven tax types into VTax during the first two phases. Personal Income Tax and Property Transfer Tax are scheduled to be migrated in FY17.

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# Program Performance\*

\*per 32 VSA §307(c)



Department of Taxes



**Section 3**

**FY 2017 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 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 2017 Budget  
Submission**

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

### Budget Object Group: 1. PERSONAL SERVICES

Budget Object Rollup Name	FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
Salaries and Wages	8,967,568	8,876,812	8,876,812	9,003,197	126,385	1.4%
Fringe Benefits	3,942,609	4,387,568	4,387,568	4,558,655	171,087	3.9%
Contracted and 3rd Party Service	923,776	713,932	713,932	439,012	(274,920)	-38.5%
PerDiem and Other Personal Services	64,445	86,100	86,100	86,100	0	0.0%
<b>Budget Object Group Total: 1. PERSONAL SERVICES</b>	<b>13,898,398</b>	<b>14,064,412</b>	<b>14,064,412</b>	<b>14,086,964</b>	<b>22,552</b>	<b>0.2%</b>

### Budget Object Group: 2. OPERATING

Budget Object Rollup Name	FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
Equipment	127,485	66,675	66,675	166,675	100,000	150.0%
IT/Telecom Services and Equipment	1,108,514	1,433,787	1,433,787	1,226,584	(207,203)	-14.5%
Travel	117,885	121,531	121,531	121,531	0	0.0%
Supplies	160,652	129,880	129,880	129,880	0	0.0%
Other Purchased Services	1,318,668	1,102,413	1,102,413	1,064,741	(37,672)	-3.4%
Other Operating Expenses	48,505	49,650	49,650	49,650	0	0.0%
Rental Other	54,148	32,500	32,500	32,500	0	0.0%
Rental Property	817,192	853,195	853,195	865,551	12,356	1.4%
Property and Maintenance	102,873	137,400	137,400	118,654	(18,746)	-13.6%
Debt Service and Interest	26,527	0	0	0	0	0.0%
<b>Budget Object Group Total: 2. OPERATING</b>	<b>3,882,449</b>	<b>3,927,031</b>	<b>3,927,031</b>	<b>3,775,766</b>	<b>(151,265)</b>	<b>-3.9%</b>
<b>Total Expenses</b>	<b>17,780,847</b>	<b>17,991,443</b>	<b>17,991,443</b>	<b>17,862,730</b>	<b>(128,713)</b>	<b>-0.7%</b>

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

Fund Name	FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
General Funds	16,185,648	16,477,989	16,477,989	16,349,276	(128,713)	-0.8%
Special Fund	1,554,606	1,370,888	1,370,888	1,370,888	0	0.0%
IDT Funds	40,594	142,566	142,566	142,566	0	0.0%
<b>Funds Total</b>	<b>17,780,847</b>	<b>17,991,443</b>	<b>17,991,443</b>	<b>17,862,730</b>	<b>(128,713)</b>	<b>-0.7%</b>
Position Count				161.00		
FTE Total				161.00		

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# Budget Detail Reports

 Department of Taxes



**Section 5**

**FY 2017 Budget  
Submission**

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

### Budget Object Group: 1. PERSONAL SERVICES

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Salaries and Wages</b>							
Description	Code						
Classified Employees	500000	8,944,277	8,047,464	8,047,464	8,042,131	(5,333)	0.0%
Exempt	500010	0	928,365	928,365	925,766	(2,599)	-0.3%
Temporary Employees	500040	0	270,000	270,000	270,000	0	0.0%
Overtime	500060	23,291	15,300	15,300	15,300	0	0.0%
Vacancy Turnover Savings	508000	0	(384,317)	(384,317)	(250,000)	134,317	-34.9%
<b>Total: Salaries and Wages</b>		<b>8,967,568</b>	<b>8,876,812</b>	<b>8,876,812</b>	<b>9,003,197</b>	<b>126,385</b>	<b>1.4%</b>

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Fringe Benefits</b>							
Description	Code						
FICA - Classified Employees	501000	659,480	615,628	615,628	615,231	(397)	-0.1%
FICA - Exempt	501010	0	71,017	71,017	70,820	(197)	-0.3%
Health Ins - Classified Empl	501500	1,680,978	1,711,160	1,711,160	1,895,247	184,087	10.8%
Health Ins - Exempt	501510	0	136,788	136,788	146,457	9,669	7.1%
Health Ins - Other	501520	0	0	0	17,273	17,273	0.0%
Retirement - Classified Empl	502000	1,449,637	1,372,784	1,372,784	1,401,831	29,047	2.1%
Retirement - Exempt	502010	0	133,513	133,513	128,507	(5,006)	-3.7%
Dental - Classified Employees	502500	108,967	152,082	152,082	123,670	(28,412)	-18.7%
Dental - Exempt	502510	0	11,928	11,928	9,130	(2,798)	-23.5%
Dental - Other	502520	0	0	0	830	830	0.0%
Life Ins - Classified Empl	503000	24,113	28,650	28,650	28,659	9	0.0%

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

			FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Fringe Benefits</b>		<b>FY2015 Actuals</b>					
Life Ins - Exempt	503010	0	3,304	3,304	3,033	(271)	-8.2%
LTD - Classified Employees	503500	2,776	1,116	1,116	988	(128)	-11.5%
LTD - Exempt	503510	0	1,491	1,491	1,495	4	0.3%
EAP - Classified Empl	504000	4,746	4,590	4,590	4,470	(120)	-2.6%
EAP - Exempt	504010	0	360	360	360	0	0.0%
Employee Room Allowance	504520	0	53,820	53,820	53,820	0	0.0%
Employee Tuition Costs	504530	125	2,000	2,000	2,000	0	0.0%
Workers Comp - Ins Premium	505200	0	74,437	74,437	41,934	(32,503)	-43.7%
Unemployment Compensation	505500	5,031	12,900	12,900	12,900	0	0.0%
Catamount Health Assessment	505700	6,756	0	0	0	0	0.0%
<b>Total: Fringe Benefits</b>		<b>3,942,609</b>	<b>4,387,568</b>	<b>4,387,568</b>	<b>4,558,655</b>	<b>171,087</b>	<b>3.9%</b>

			FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Contracted and 3rd Party Service</b>		<b>FY2015 Actuals</b>					
<b>Description</b>	<b>Code</b>						
Contr & 3Rd Party - Legal	507200	4,131	0	0	0	0	0.0%
Contr&3Rd Pty-Appr/Engineering	507300	6,142	0	0	0	0	0.0%
Contr&3Rd Pty-Educ & Training	507350	16,288	2,615	2,615	2,615	0	0.0%
Contr&3Rd Pty-Physical Health	507500	87,780	0	0	0	0	0.0%
Contr&3Rd Pty - Info Tech	507550	401,657	257,917	257,917	63,597	(194,320)	-75.3%
Other Contr and 3Rd Pty Serv	507600	349,899	387,400	387,400	306,800	(80,600)	-20.8%
Recording & Other Fees	507620	54,466	66,000	66,000	66,000	0	0.0%
Temporary Employment Agencies	507630	3,412	0	0	0	0	0.0%
<b>Total: Contracted and 3rd Party Service</b>		<b>923,776</b>	<b>713,932</b>	<b>713,932</b>	<b>439,012</b>	<b>(274,920)</b>	<b>-38.5%</b>

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

<b>PerDiem and Other Personal Services</b>		<b>FY2015 Actuals</b>	<b>FY2016 Original As Passed Budget</b>	<b>FY2016 Governor's BAA Recommended Budget</b>	<b>FY2017 Governor's Recommended Budget</b>	<b>Difference Between FY2017 Governor's Recommend and FY2016 As Passed</b>	<b>Percent Change FY2017 Governor's Recommend and FY2016 As Passed</b>
<b>Description</b>	<b>Code</b>						
Per Diem	506000	15,413	40,600	40,600	40,600	0	0.0%
Other Pers Serv	506200	0	0	0	0	0	0.0%
Transcripts	506220	1,864	500	500	500	0	0.0%
Sheriffs	506230	4,030	0	0	0	0	0.0%
Service of Papers	506240	43,139	45,000	45,000	45,000	0	0.0%
<b>Total: PerDiem and Other Personal Services</b>		<b>64,445</b>	<b>86,100</b>	<b>86,100</b>	<b>86,100</b>	<b>0</b>	<b>0.0%</b>
<b>Total: 1. PERSONAL SERVICES</b>		<b>13,898,398</b>	<b>14,064,412</b>	<b>14,064,412</b>	<b>14,086,964</b>	<b>22,552</b>	<b>0.2%</b>

### Budget Object Group: 2. OPERATING

<b>Debt Service and Interest</b>		<b>FY2015 Actuals</b>	<b>FY2016 Original As Passed Budget</b>	<b>FY2016 Governor's BAA Recommended Budget</b>	<b>FY2017 Governor's Recommended Budget</b>	<b>Difference Between FY2017 Governor's Recommend and As Passed</b>	<b>Percent Change FY2017 Governor's Recommend and As Passed</b>
<b>Description</b>	<b>Code</b>						
Agency Fund Payments	551400	26,527	0	0	0	0	0.0%
<b>Total: Debt Service and Interest</b>		<b>26,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

<b>Equipment</b>		<b>FY2015 Actuals</b>	<b>FY2016 Original As Passed Budget</b>	<b>FY2016 Governor's BAA Recommended Budget</b>	<b>FY2017 Governor's Recommended Budget</b>	<b>Difference Between FY2017 Governor's Recommend and FY2016 As Passed</b>	<b>Percent Change FY2017 Governor's Recommend and FY2016 As Passed</b>
<b>Description</b>	<b>Code</b>						
Hardware - Desktop & Laptop Pc	522216	39,726	36,500	36,500	36,500	0	0.0%

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Equipment</b>							
Hw - Printers,Copiers,Scanners	522217	52,244	30,175	30,175	30,175	0	0.0%
Software-Security	522288	0	0	0	100,000	100,000	0.0%
Other Equipment	522400	1,153	0	0	0	0	0.0%
Office Equipment	522410	5,814	0	0	0	0	0.0%
Furniture & Fixtures	522700	28,547	0	0	0	0	0.0%
<b>Total: Equipment</b>		<b>127,485</b>	<b>66,675</b>	<b>66,675</b>	<b>166,675</b>	<b>100,000</b>	<b>150.0%</b>

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>IT/Telecom Services and Equipment</b>							
<b>Description</b>	<b>Code</b>						
Internet	516620	4,770	0	0	0	0	0.0%
Tele-Internet-Dsl-Cable Modem	516626	0	0	0	0	0	0.0%
Telecom-Other Telecom Services	516650	0	0	0	0	0	0.0%
Telecom-Toll Free Phone Serv	516657	22,146	20,000	20,000	20,000	0	0.0%
Telecom-Conf Calling Services	516658	0	0	0	0	0	0.0%
Telecom-Wireless Phone Service	516659	13,129	0	0	0	0	0.0%
It Intersvccost- Dii Other	516670	592,791	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	129,414	148,407	148,407	141,204	(7,203)	-4.9%
It Intsvccost- Dii - Telephone	516672	52,705	54,000	54,000	54,000	0	0.0%
It Inter Svc Cost Data Process	516677	0	0	0	0	0	0.0%
It Inter Svc Cost User Support	516678	420	1,000,000	1,000,000	900,000	(100,000)	-10.0%
Hw - Other Info Tech	522200	38,099	0	0	0	0	0.0%
Hw-Server,Mainfrme,Datastorequ	522214	0	0	0	0	0	0.0%
Hw-Telephone Systems&Equip	522218	0	0	0	0	0	0.0%
Hardware-Telephone User Equip	522219	0	0	0	0	0	0.0%



## State of Vermont

Organization: 1140010000 - Tax - administration/collection

		FY2015 Actuals	FY2016 Original	FY2016	FY2017	Difference Between	Percent Change
			As Passed Budget	Governor's BAA Recommended Budget	Governor's Recommended Budget	FY2017 Governor's Recommend and FY2016 As Passed	FY2017 Governor's Recommend and FY2016 As Passed
<b>IT/Telecom Services and Equipment</b>							
Software - Other	522220	223,612	211,380	211,380	111,380	(100,000)	-47.3%
Software - Office Technology	522221	11,882	0	0	0	0	0.0%
Sw-Database&Management Sys	522222	18,094	0	0	0	0	0.0%
Sw-Website Dev Maint Hosting	522224	0	0	0	0	0	0.0%
Sw-Program&Application Develop	522229	0	0	0	0	0	0.0%
Cost of Dp Equip Sold	525200	1,452	0	0	0	0	0.0%
<b>Total: IT/Telecom Services and Equipment</b>		<b>1,108,514</b>	<b>1,433,787</b>	<b>1,433,787</b>	<b>1,226,584</b>	<b>(207,203)</b>	<b>-14.5%</b>

		FY2015 Actuals	FY2016 Original	FY2016	FY2017	Difference Between	Percent Change
			As Passed Budget	Governor's BAA Recommended Budget	Governor's Recommended Budget	FY2017 Governor's Recommend and FY2016 As Passed	FY2017 Governor's Recommend and FY2016 As Passed
<b>Other Operating Expenses</b>							
<b>Description</b>	<b>Code</b>						
Single Audit Allocation	523620	25,859	23,650	23,650	23,650	0	0.0%
Registration & Identification	523640	17,100	26,000	26,000	26,000	0	0.0%
Contracted 3Rd Party Settlemen	524100	5,202	0	0	0	0	0.0%
EAP Premium	526230	159	0	0	0	0	0.0%
Reinsurance Premium	526240	184	0	0	0	0	0.0%
<b>Total: Other Operating Expenses</b>		<b>48,505</b>	<b>49,650</b>	<b>49,650</b>	<b>49,650</b>	<b>0</b>	<b>0.0%</b>

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

Other Purchased Services		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
Description	Code						
Insurance Other Than Empl Bene	516000	95,688	5,286	5,286	5,469	183	3.5%
Insurance - General Liability	516010	17,057	20,325	20,325	20,376	51	0.3%
Dues	516500	38,157	39,381	39,381	39,381	0	0.0%
Licenses	516550	2,090	2,200	2,200	2,200	0	0.0%
Telecom-Telephone Services	516652	0	12,645	12,645	12,645	0	0.0%
It Int Svc Dii Allocated Fee	516685	189,953	195,953	195,953	164,834	(31,119)	-15.9%
Advertising-Print	516813	2,200	0	0	0	0	0.0%
Advertising - Job Vacancies	516820	3,792	0	0	0	0	0.0%
Trade Shows & Events	516870	2,170	0	0	0	0	0.0%
Giveaways	516871	215	0	0	0	0	0.0%
Printing and Binding	517000	47,361	106,700	106,700	96,700	(10,000)	-9.4%
Printing & Binding-Bgs Copy Ct	517005	33,115	45,500	45,500	45,500	0	0.0%
Photocopying	517020	656	0	0	0	0	0.0%
Process&Printg Films, Microfilm	517050	90	0	0	0	0	0.0%
Registration For Meetings&Conf	517100	3,330	15,100	15,100	15,100	0	0.0%
Training - Info Tech	517110	0	35,000	35,000	35,000	0	0.0%
Postage	517200	332,795	204,370	204,370	254,370	50,000	24.5%
Postage - Bgs Postal Svcs Only	517205	221,535	200,000	200,000	200,000	0	0.0%
Freight & Express Mail	517300	1,429	1,500	1,500	1,500	0	0.0%
Instate Conf, Meetings, Etc	517400	0	0	0	0	0	0.0%
Outside Conf, Meetings, Etc	517500	0	0	0	0	0	0.0%
Other Purchased Services	519000	45,725	3,500	3,500	3,500	0	0.0%
Agency Fee	519005	123,381	128,779	128,779	92,666	(36,113)	-28.0%

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

Human Resources Services	519006	157,608	86,174	86,174	75,500	(10,674)	-12.4%
<b>Other Purchased Services</b>		<b>FY2015 Actuals</b>	<b>As Passed</b>	<b>Governor's BAA</b>	<b>Governor's</b>	<b>FY2017 Governor's</b>	<b>FY2017 Governor's</b>
Administrative Service Charge	519010	320	0	0	0	0	0.0%
Moving State Agencies	519040	0	0	0	0	0	0.0%
<b>Total: Other Purchased Services</b>		<b>1,318,668</b>	<b>1,102,413</b>	<b>1,102,413</b>	<b>1,064,741</b>	<b>(37,672)</b>	<b>-3.4%</b>

<b>Property and Maintenance</b>		<b>FY2015 Actuals</b>	<b>FY2016 Original As Passed Budget</b>	<b>FY2016 Governor's BAA Recommended Budget</b>	<b>FY2017 Governor's Recommended Budget</b>	<b>Difference Between FY2017 Governor's Recommend and FY2016 As Passed</b>	<b>Percent Change FY2017 Governor's Recommend and FY2016 As Passed</b>
<b>Description</b>	<b>Code</b>						
Recycling	510220	2,314	2,800	2,800	2,800	0	0.0%
Repair & Maint - Buildings	512000	304	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	34,897	39,736	39,736	39,736	0	0.0%
Repair & Maintenance - Softwar	513015	65,001	0	0	0	0	0.0%
Repair&Maint-Non-Info Tech Equ	513100	357	89,700	89,700	70,954	(18,746)	-20.9%
Other Repair & Maint Serv	513200	0	0	0	0	0	0.0%
<b>Total: Property and Maintenance</b>		<b>102,873</b>	<b>137,400</b>	<b>137,400</b>	<b>118,654</b>	<b>(18,746)</b>	<b>-13.6%</b>

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Rental Other</b>							
Description	Code						
Rental - Auto	514550	28,602	24,000	24,000	24,000	0	0.0%
Rental - Office Equipment	514650	10,501	3,500	3,500	3,500	0	0.0%
Equip & Vehicle Rental - Other	514750	198	0	0	0	0	0.0%
Rental - Other	515000	14,848	5,000	5,000	5,000	0	0.0%
<b>Total: Rental Other</b>		<b>54,148</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>	<b>0</b>	<b>0.0%</b>

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Rental Property</b>							
Description	Code						
Fee-For-Space Charge	515010	817,192	853,195	853,195	865,551	12,356	1.4%
<b>Total: Rental Property</b>		<b>817,192</b>	<b>853,195</b>	<b>853,195</b>	<b>865,551</b>	<b>12,356</b>	<b>1.4%</b>

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Supplies</b>							
Description	Code						
Office Supplies	520000	58,941	62,550	62,550	62,550	0	0.0%
Stationary & Envelopes	520015	24,256	0	0	0	0	0.0%
Vehicle & Equip Supplies&Fuel	520100	0	0	0	0	0	0.0%
Gasoline	520110	6	0	0	0	0	0.0%

## State of Vermont

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

		FY2015 Actuals	FY2016 Original	FY2016	FY2017	Difference Between	Percent Change
			As Passed Budget	Governor's BAA Recommended Budget	Governor's Recommended Budget	FY2017 Governor's Recommend and FY2016 As Passed	FY2017 Governor's Recommend and FY2016 As Passed
<b>Supplies</b>							
Other General Supplies	520500	0	100	100	100	0	0.0%
It & Data Processing Supplies	520510	4,320	15,000	15,000	15,000	0	0.0%
Recognition/Awards	520600	0	0	0	0	0	0.0%
Food	520700	3,125	1,650	1,650	1,650	0	0.0%
Books&Periodicals-Library/Educ	521500	7,921	5,000	5,000	5,000	0	0.0%
Subscriptions	521510	28,715	45,000	45,000	45,000	0	0.0%
Subscriptions Other Info Serv	521515	33,368	580	580	580	0	0.0%
Other Books & Periodicals	521520	0	0	0	0	0	0.0%
<b>Total: Supplies</b>		<b>160,652</b>	<b>129,880</b>	<b>129,880</b>	<b>129,880</b>	<b>0</b>	<b>0.0%</b>

		FY2015 Actuals	FY2016 Original	FY2016	FY2017	Difference Between	Percent Change
			As Passed Budget	Governor's BAA Recommended Budget	Governor's Recommended Budget	FY2017 Governor's Recommend and FY2016 As Passed	FY2017 Governor's Recommend and FY2016 As Passed
<b>Travel</b>							
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	81,881	85,706	85,706	85,706	0	0.0%
Travel-Inst-Meals-Emp	518020	976	150	150	150	0	0.0%
Travel-Inst-Lodging-Emp	518030	7,117	200	200	200	0	0.0%
Travel-Inst-Incidentals-Emp	518040	104	100	100	100	0	0.0%
Travel-Inst-Auto Mileage-Nonemp	518300	4,481	11,500	11,500	11,500	0	0.0%
Travel-Inst-Meals-Nonemp	518320	234	725	725	725	0	0.0%
Travel-Inst-Incidentals-Nonemp	518340	1,345	0	0	0	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	4,017	2,150	2,150	2,150	0	0.0%
Travel-Outst-Other Trans-Emp	518510	4,811	7,200	7,200	7,200	0	0.0%
Travel-Outst-Meals-Emp	518520	2,439	2,800	2,800	2,800	0	0.0%

## State of Vermont

Organization: 1140010000 - Tax - administration/collection

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Travel</b>							
Travel-Outst-Lodging-Emp	518530	9,391	10,300	10,300	10,300	0	0.0%
Travel-Outst-Incidentals-Emp	518540	1,089	700	700	700	0	0.0%
<b>Total: Travel</b>		<b>117,885</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>3,882,449</b>	<b>3,927,031</b>	<b>3,927,031</b>	<b>3,775,766</b>	<b>(151,265)</b>	<b>-3.9%</b>
<b>Total Expenses:</b>		<b>17,780,847</b>	<b>17,991,443</b>	<b>17,991,443</b>	<b>17,862,730</b>	<b>(128,713)</b>	<b>-0.7%</b>

		FY2015 Actuals	FY2016 Original As Passed Budget	FY2016 Governor's BAA Recommended Budget	FY2017 Governor's Recommended Budget	Difference Between FY2017 Governor's Recommend and FY2016 As Passed	Percent Change FY2017 Governor's Recommend and FY2016 As Passed
<b>Fund Name</b>	<b>Fund Code</b>						
General Fund	10000	16,185,648	16,477,989	16,477,989	16,349,276	(128,713)	-0.8%
Inter-Unit Transfers Fund	21500	40,594	142,566	142,566	142,566	0	0.0%
Tax-Miscellaneous Fees	21590	436,406	392,888	392,888	392,888	0	0.0%
Tax-Local Option Process Fees	21591	559,984	460,000	460,000	460,000	0	0.0%
Tax-Current Use Admin	21594	531,688	518,000	518,000	518,000	0	0.0%
VT Green Up Check Off	63138	26,527	0	0	0	0	0.0%
<b>Funds Total:</b>		<b>17,780,847</b>	<b>17,991,443</b>	<b>17,991,443</b>	<b>17,862,730</b>	<b>(128,713)</b>	<b>-0.7%</b>

Position Count					161.00		
FTE Total					161.00		

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# Personnel Summary Reports

 Department of Taxes



**Attachment 6**

**FY 2017 Budget  
Submission**

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080001	004002 - Tax Clerk II	1.00	1.00	46,426	25,560	3,551	75,537
080002	040100 - Director Taxpayer Services	1.00	1.00	82,035	25,485	6,276	113,796
080004	208801 - Business Analyst AC: Tax	1.00	1.00	54,101	27,777	4,138	86,016
080006	038400 - Director of Tax Compliance	1.00	1.00	82,035	15,673	6,276	103,984
080010	089250 - Administrative Svcs Cord IV	1.00	1.00	51,064	27,236	3,906	82,206
080011	089020 - Financial Specialist I	1.00	1.00	39,582	7,916	3,028	50,526
080012	089190 - Administrative Svcs Tech III	1.00	1.00	39,582	24,340	3,028	66,950
080013	037700 - Tax Examiner II	1.00	1.00	38,626	25,019	2,955	66,600
080014	050100 - Administrative Assistant A	1.00	1.00	50,066	29,408	3,830	83,304
080015	037800 - Tax Examiner III	1.00	1.00	49,067	26,031	3,753	78,851
080017	039200 - Tax Examiner IV	1.00	1.00	62,275	11,961	4,764	79,000
080020	089190 - Administrative Svcs Tech III	1.00	1.00	37,107	7,475	2,839	47,421



## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080021	089210 - Administrative Svcs Tech IV	1.00	1.00	45,448	17,174	3,477	66,099
080022	037800 - Tax Examiner III	1.00	1.00	45,968	25,479	3,517	74,964
080023	036300 - Tax Compliance Officer III	1.00	1.00	45,968	9,055	3,517	58,540
080025	208801 - Business Analyst AC: Tax	1.00	1.00	61,880	34,473	4,734	101,087
080026	004003 - Tax Clerk III	1.00	1.00	43,701	31,234	3,343	78,278
080028	039203 - Real Estate Transact Exam II	1.00	1.00	41,288	24,644	3,159	69,091
080029	057200 - Info Tech Spec II	1.00	1.00	58,781	19,550	4,496	82,827
080031	436500 - Tax Compliance Officer I	1.00	1.00	39,146	16,050	2,995	58,191
080032	036601 - Tax Compliance Section Chief	1.00	1.00	70,242	35,964	5,374	111,580
080035	062300 - Prop Valu Dist Advisor	1.00	1.00	64,126	28,715	4,906	97,747
080036	239500 - Tax Research Statistician	1.00	1.00	48,714	17,755	3,726	70,195

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080038	037700 - Tax Examiner II	1.00	1.00	42,702	8,472	3,267	54,441
080039	202203 - Data Technician	1.00	1.00	44,158	31,314	3,378	78,850
080040	089030 - Financial Specialist II	1.00	1.00	49,816	17,952	3,811	71,579
080041	039200 - Tax Examiner IV	1.00	1.00	62,275	20,173	4,764	87,212
080042	500090 - Tax Field Audit Section Chief	1.00	1.00	61,651	11,849	4,716	78,216
080043	062400 - Property Valuation Ops Chief	1.00	1.00	57,491	28,382	4,398	90,271
080045	630400 - Information Secur Analyst II	1.00	1.00	57,491	28,382	4,398	90,271
080046	028100 - Comp Prjct Mgr and Data Analys	1.00	1.00	61,651	11,849	4,716	78,216
080047	039200 - Tax Examiner IV	1.00	1.00	51,979	29,750	3,977	85,706
080049	039200 - Tax Examiner IV	1.00	1.00	50,274	32,405	3,846	86,525
080050	037801 - Tax Education Specialist	1.00	1.00	50,627	18,097	3,873	72,597

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080051	436100 - Tax Compliance Officer II	1.00	1.00	51,210	18,200	3,918	73,328
080052	028700 - Tax Field Auditor II	1.00	1.00	45,448	26,235	3,477	75,160
080053	037200 - Tax Field Auditor III	1.00	1.00	58,386	33,851	4,467	96,704
080055	062300 - Prop Valu Dist Advisor	1.00	1.00	62,400	34,566	4,774	101,740
080056	055200 - Tax Res & Stat Analyst	1.00	1.00	57,491	28,382	4,398	90,271
080058	436100 - Tax Compliance Officer II	1.00	1.00	41,288	30,803	3,159	75,250
080059	028700 - Tax Field Auditor II	1.00	1.00	50,274	26,246	3,846	80,366
080061	555000 - Tax Compliance Unit Supervisor	1.00	1.00	51,064	27,236	3,906	82,206
080062	555000 - Tax Compliance Unit Supervisor	1.00	1.00	54,642	10,601	4,180	69,423
080064	089210 - Administrative Srvc Tech IV	1.00	1.00	54,101	26,928	4,138	85,167
080065	436100 - Tax Compliance Officer II	1.00	1.00	38,626	25,019	2,955	66,600

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080067	037770 - Tax Field Auditor I	1.00	1.00	63,960	12,262	4,893	81,115
080070	208801 - Business Analyst AC: Tax	1.00	1.00	56,181	19,087	4,298	79,566
080071	089240 - Administrative Svcs Cord III	1.00	1.00	67,870	29,383	5,192	102,445
080073	037803 - Lead Tax Policy Analyst	1.00	1.00	63,710	20,429	4,874	89,013
080077	089210 - Administrative Svcs Tech IV	1.00	1.00	44,054	16,925	3,370	64,349
080081	208801 - Business Analyst AC: Tax	1.00	1.00	57,990	19,409	4,436	81,835
080082	460200 - Senior Systems Developer	1.00	1.00	77,251	37,214	5,910	120,375
080083	037800 - Tax Examiner III	1.00	1.00	52,333	20,001	4,004	76,338
080085	037700 - Tax Examiner II	1.00	1.00	48,443	17,707	3,705	69,855
080086	042000 - Tax Policy Analyst	1.00	1.00	61,651	29,969	4,716	96,336
080087	037800 - Tax Examiner III	1.00	1.00	43,014	25,801	3,291	72,106

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080089	068400 - Technical Project Manager	1.00	1.00	63,960	34,845	4,893	103,698
080090	004002 - Tax Clerk II	1.00	1.00	42,765	16,695	3,271	62,731
080091	037800 - Tax Examiner III	1.00	1.00	43,014	25,801	3,291	72,106
080093	028700 - Tax Field Auditor II	1.00	1.00	50,274	9,822	3,846	63,942
080094	028700 - Tax Field Auditor II	1.00	1.00	45,448	26,235	3,477	75,160
080095	037200 - Tax Field Auditor III	1.00	1.00	62,317	34,552	4,768	101,637
080097	027800 - Tax Internal Audit Supr II	1.00	1.00	52,915	26,716	4,048	83,679
080100	058500 - Info Tech Manager III	1.00	1.00	110,178	43,336	8,424	161,938
080101	058000 - Systems Developer II	1.00	1.00	60,590	28,085	4,636	93,311
080102	436500 - Tax Compliance Officer I	1.00	1.00	36,608	24,658	2,801	64,067
080103	037700 - Tax Examiner II	1.00	1.00	42,702	16,684	3,267	62,653

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080104	208801 - Business Analyst AC: Tax	1.00	1.00	59,966	11,549	4,588	76,103
080105	037700 - Tax Examiner II	1.00	1.00	45,448	31,545	3,477	80,470
080106	006100 - Senior Data Technician	1.00	1.00	41,309	16,436	3,160	60,905
080107	089130 - Financial Director I	1.00	1.00	74,485	22,349	5,698	102,532
080108	208801 - Business Analyst AC: Tax	1.00	1.00	61,880	28,314	4,734	94,928
080110	010500 - Tax Compliance Data Analyst	1.00	1.00	60,590	21,473	4,636	86,699
080111	436500 - Tax Compliance Officer I	1.00	1.00	37,877	24,036	2,897	64,810
080112	436100 - Tax Compliance Officer II	1.00	1.00	48,443	17,707	3,705	69,855
080113	037800 - Tax Examiner III	1.00	1.00	44,533	8,799	3,407	56,739
080118	088800 - Tax Internal Audit Sect Chief	1.00	1.00	63,710	28,641	4,874	97,225
080119	028100 - Comp Prjct Mgr and Data Analys	1.00	1.00	63,710	20,429	4,874	89,013

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080120	042000 - Tax Policy Analyst	1.00	1.00	67,974	12,977	5,200	86,151
080121	006100 - Senior Data Technician	1.00	1.00	38,834	7,782	2,971	49,587
080122	039205 - Real Estate Transaction Chief	1.00	1.00	68,078	21,207	5,208	94,493
080125	037800 - Tax Examiner III	1.00	1.00	58,843	21,161	4,501	84,505
080126	037700 - Tax Examiner II	1.00	1.00	38,626	25,019	2,955	66,600
080128	436100 - Tax Compliance Officer II	1.00	1.00	51,210	32,571	3,918	87,699
080130	037800 - Tax Examiner III	1.00	1.00	54,018	26,913	4,132	85,063
080132	037800 - Tax Examiner III	1.00	1.00	44,533	17,011	3,407	64,951
080133	037200 - Tax Field Auditor III	1.00	1.00	58,386	27,692	4,467	90,545
080137	001800 - Legal Assistant	1.00	1.00	49,962	32,349	3,822	86,133
080139	005000 - Executive Staff Assistant	1.00	1.00	51,979	18,338	3,977	74,294

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080140	037700 - Tax Examiner II	1.00	1.00	38,626	25,019	2,955	66,600
080141	026500 - Assistant Director of Tax Comp	1.00	1.00	64,979	29,716	4,971	99,666
080142	062100 - Current Use Programs Chief	1.00	1.00	74,277	14,100	5,682	94,059
080144	039200 - Tax Examiner IV	1.00	1.00	50,274	18,034	3,846	72,154
080145	536000 - AsstDirector Taxpayer Services	1.00	1.00	69,742	35,875	5,335	110,952
080146	037800 - Tax Examiner III	1.00	1.00	45,968	25,479	3,517	74,964
080148	062300 - Prop Valu Dist Advisor	1.00	1.00	56,784	19,194	4,344	80,322
080150	039200 - Tax Examiner IV	1.00	1.00	47,112	31,841	3,604	82,557
080151	037800 - Tax Examiner III	1.00	1.00	47,507	31,912	3,634	83,053
080152	480901 - Current Use Program Spec II	1.00	1.00	45,032	17,099	3,445	65,576
080155	037700 - Tax Examiner II	1.00	1.00	38,626	24,170	2,955	65,751



## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080156	037802 - Lead Tax Education Specialist	1.00	1.00	57,221	27,484	4,378	89,083
080157	039204 - Real Estate Transact Exam III	1.00	1.00	54,018	26,913	4,132	85,063
080159	208801 - Business Analyst AC: Tax	1.00	1.00	56,181	19,087	4,298	79,566
080160	480902 - Current Use Program Spec III	1.00	1.00	65,853	22,410	5,038	93,301
080163	028900 - Taxpayer Advocate	1.00	1.00	83,658	32,197	6,400	122,255
080164	058100 - Systems Developer III	1.00	1.00	61,651	34,432	4,716	100,799
080165	436500 - Tax Compliance Officer I	1.00	1.00	42,702	16,684	3,267	62,653
080166	062300 - Prop Valu Dist Advisor	1.00	1.00	64,126	12,291	4,906	81,323
080167	037800 - Tax Examiner III	1.00	1.00	45,968	25,479	3,517	74,964
080169	057200 - Info Tech Spec II	1.00	1.00	60,590	19,873	4,636	85,099
080170	058100 - Systems Developer III	1.00	1.00	70,242	21,593	5,374	97,209

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080171	460200 - Senior Systems Developer	1.00	1.00	70,013	21,552	5,356	96,921
080172	550100 - Systems Quality Assurance Anal	1.00	1.00	61,880	20,102	4,734	86,716
080173	001700 - WEB DESIGN AND INFO MANG COOR	1.00	1.00	50,003	32,357	3,825	86,185
080175	202203 - Data Technician	1.00	1.00	43,014	16,740	3,291	63,045
080176	202203 - Data Technician	1.00	1.00	38,542	24,154	2,949	65,645
080177	037800 - Tax Examiner III	1.00	1.00	58,843	19,561	4,501	82,905
080178	088800 - Tax Internal Audit Sect Chief	1.00	1.00	63,710	20,429	4,874	89,013
080179	062200 - Prop Valu Dist Advis Supv	1.00	1.00	63,960	34,845	4,893	103,698
080180	062300 - Prop Valu Dist Advisor	1.00	1.00	56,784	30,606	4,344	91,734
080181	062300 - Prop Valu Dist Advisor	1.00	1.00	48,110	26,709	3,681	78,500
080183	020200 - Mail & Supply Clerk	1.00	1.00	39,374	30,462	3,012	72,848

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080185	039200 - Tax Examiner IV	1.00	1.00	50,274	26,246	3,846	80,366
080186	008900 - Training Coordinator	1.00	1.00	64,979	18,133	4,971	88,083
080187	036300 - Tax Compliance Officer III	1.00	1.00	54,018	33,072	4,132	91,222
080189	037700 - Tax Examiner II	1.00	1.00	45,448	17,174	3,477	66,099
080190	062300 - Prop Valu Dist Advisor	1.00	1.00	53,227	10,348	4,072	67,647
080192	089030 - Financial Specialist II	1.00	1.00	41,288	16,432	3,159	60,879
080193	089020 - Financial Specialist I	1.00	1.00	40,810	30,717	3,122	74,649
080194	037800 - Tax Examiner III	1.00	1.00	49,067	9,607	3,753	62,427
080197	058100 - Systems Developer III	1.00	1.00	67,974	35,560	5,200	108,734
080199	058100 - Systems Developer III	1.00	1.00	63,710	34,800	4,874	103,384
080202	037800 - Tax Examiner III	1.00	1.00	45,968	17,267	3,517	66,752

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080203	037600 - Tax Examiner I	1.00	1.00	36,608	7,385	2,801	46,794
080204	500090 - Tax Field Audit Section Chief	1.00	1.00	59,717	11,506	4,568	75,791
080205	037770 - Tax Field Auditor I	1.00	1.00	47,507	25,753	3,634	76,894
080206	037770 - Tax Field Auditor I	1.00	1.00	43,014	8,528	3,291	54,833
080207	028700 - Tax Field Auditor II	1.00	1.00	51,979	18,338	3,977	74,294
080209	088800 - Tax Internal Audit Sect Chief	1.00	1.00	57,491	38,092	4,398	99,981
080210	506800 - Tax Compliance Corp Audit Spec	1.00	1.00	61,152	28,185	4,678	94,015
080211	028700 - Tax Field Auditor II	1.00	1.00	50,274	32,405	3,846	86,525
080213	028700 - Tax Field Auditor II	1.00	1.00	51,979	18,338	3,977	74,294
080214	028500 - Tax Field Auditor IV	1.00	1.00	54,101	27,777	4,138	86,016
080215	037800 - Tax Examiner III	1.00	1.00	44,533	8,799	3,407	56,739

## State of Vermont

### FY2017 Governor's Recommended Budget Position Summary Report

#### I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
080216	037700 - Tax Examiner II	1.00	1.00	41,288	8,220	3,159	52,667
080217	037770 - Tax Field Auditor I	1.00	1.00	47,507	31,912	3,634	83,053
080220	208801 - Business Analyst AC: Tax	1.00	1.00	66,186	35,242	5,064	106,492
080221	089410 - Administrative Svcs Dir III	1.00	1.00	93,621	25,976	7,162	126,759
080222	081800 - Paralegal Technician I	1.00	1.00	39,146	16,050	2,995	58,191
087001	90120A - Commissioner	1.00	1.00	104,250	11,896	7,976	124,122
087002	90570D - Deputy Commissioner	1.00	1.00	96,595	40,884	7,390	144,869
087003	95867E - Staff Attorney II	1.00	1.00	54,288	27,086	4,153	85,527
087004	95870E - General Counsel I	1.00	1.00	95,555	37,737	7,310	140,602
087006	95868E - Staff Attorney III	1.00	1.00	68,910	21,356	5,271	95,537
087008	95869E - Staff Attorney IV	1.00	1.00	68,182	35,754	5,216	109,152

State of Vermont

FY2017 Governor's Recommended Budget Position Summary Report

I140010000-Tax - administration/collection

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
087010	95570B - Dir Prop Valu&Review	1.00	1.00	73,674	13,993	5,636	93,303
087011	95869E - Staff Attorney IV	1.00	1.00	94,765	20,704	7,249	122,718
087012	95868E - Staff Attorney III	1.00	1.00	74,090	31,286	5,668	111,044
087014	91110E - Economist	1.00	1.00	73,403	22,157	5,615	101,175
087017	95868E - Staff Attorney III	1.00	1.00	62,379	28,547	4,771	95,697
087018	95360E - Principal Assistant	1.00	1.00	59,675	19,709	4,565	83,949
<b>Total</b>		<b>161.00</b>	<b>161.00</b>	<b>8,967,897</b>	<b>3,761,950</b>	<b>686,051</b>	<b>13,415,898</b>

Fund Code	Fund Name	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
10000	General Fund	161.00	161.00	8,967,897	3,761,950	686,051	13,415,898
<b>Total</b>		<b>161.00</b>	<b>161.00</b>	<b>8,967,897</b>	<b>3,761,950</b>	<b>686,051</b>	<b>13,415,898</b>

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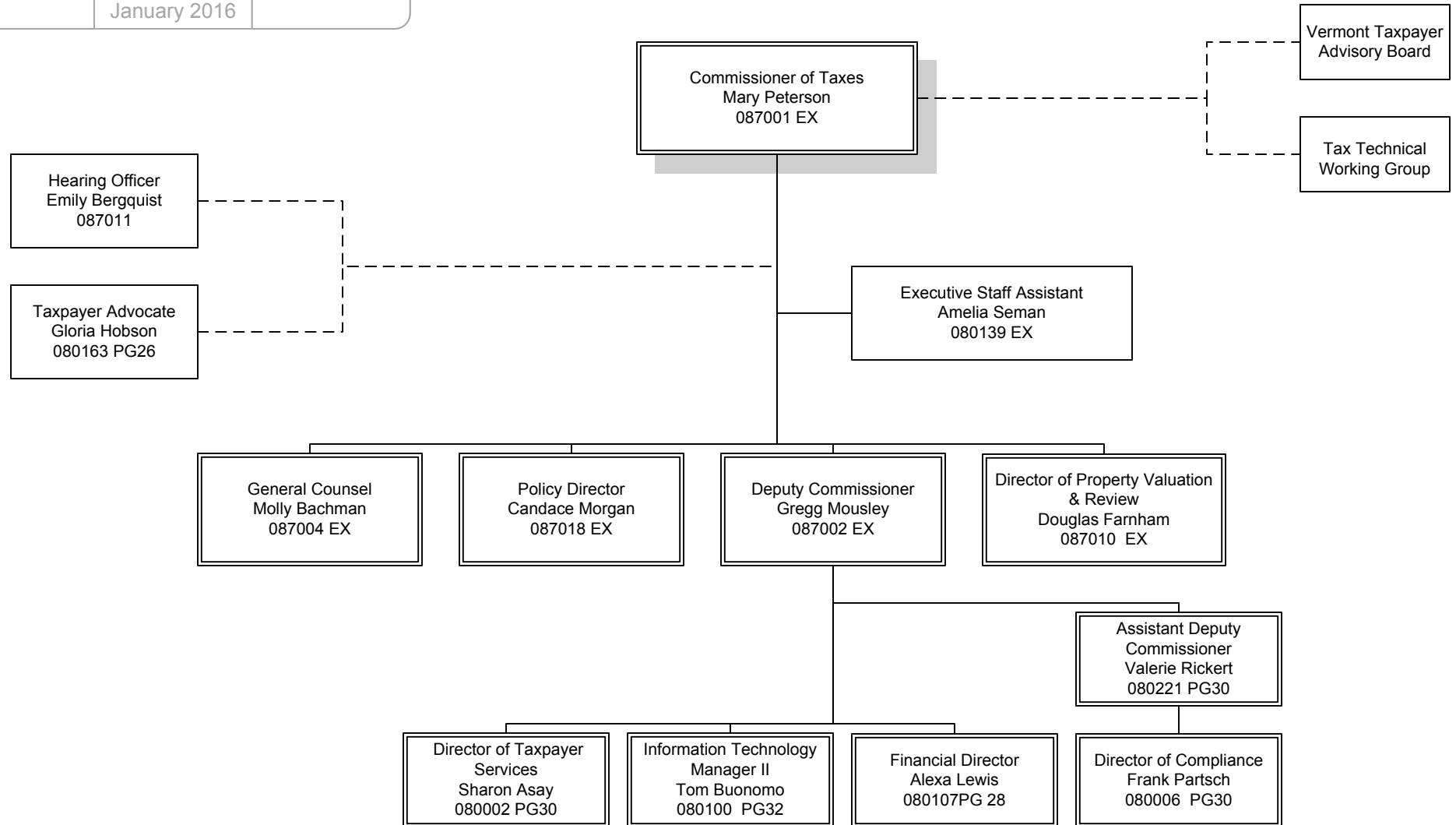
# Organizational Charts

 Department of Taxes

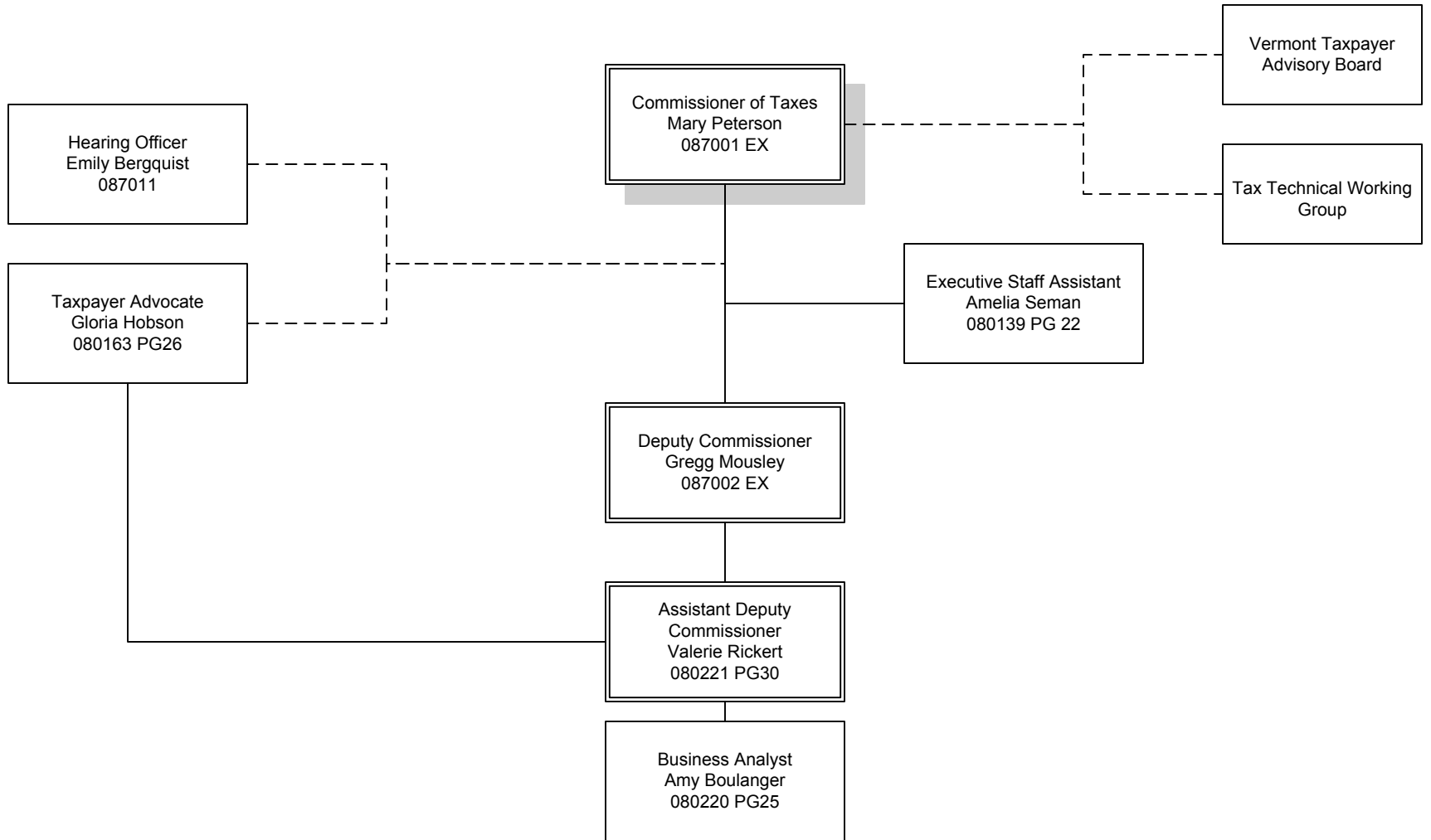


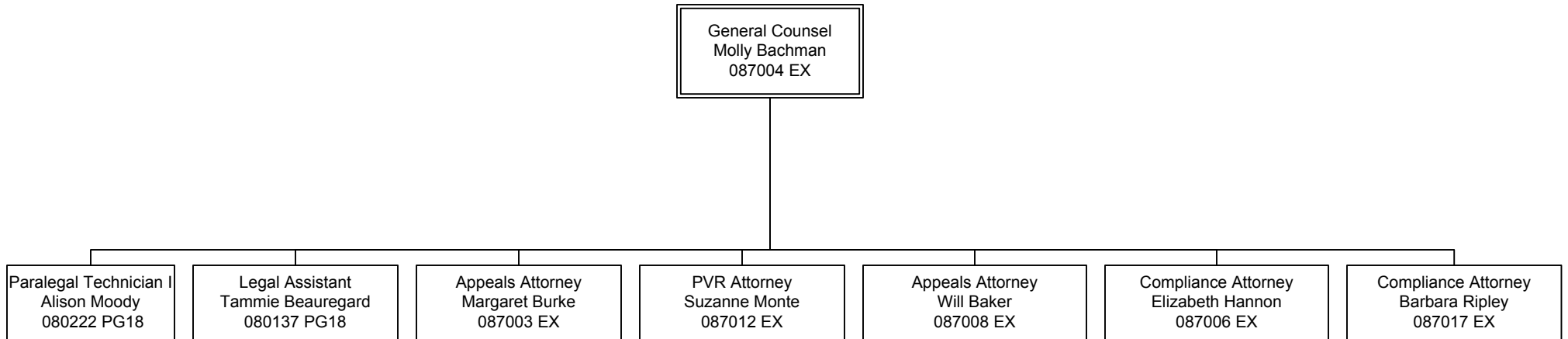
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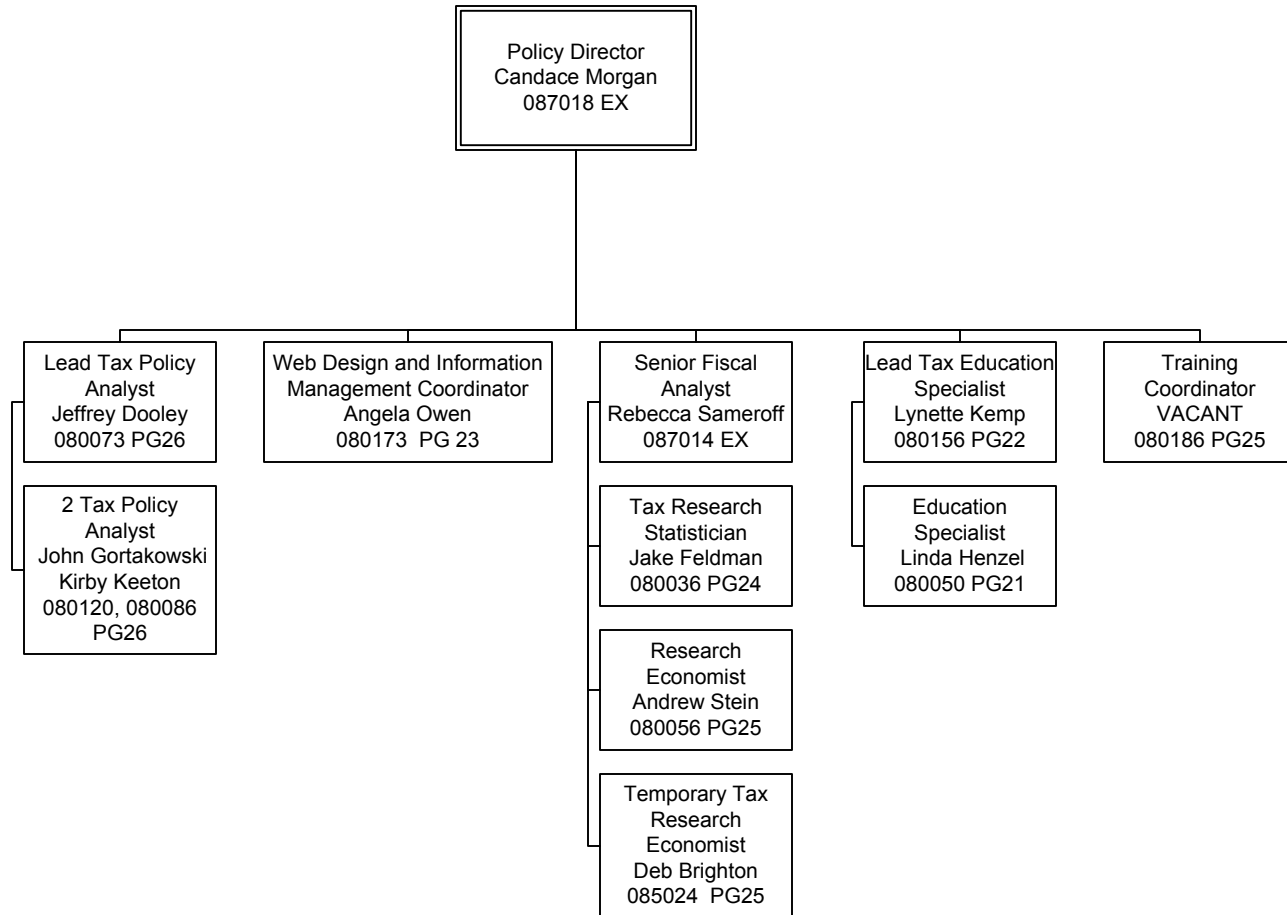
**FY 2017 Budget  
Submission**

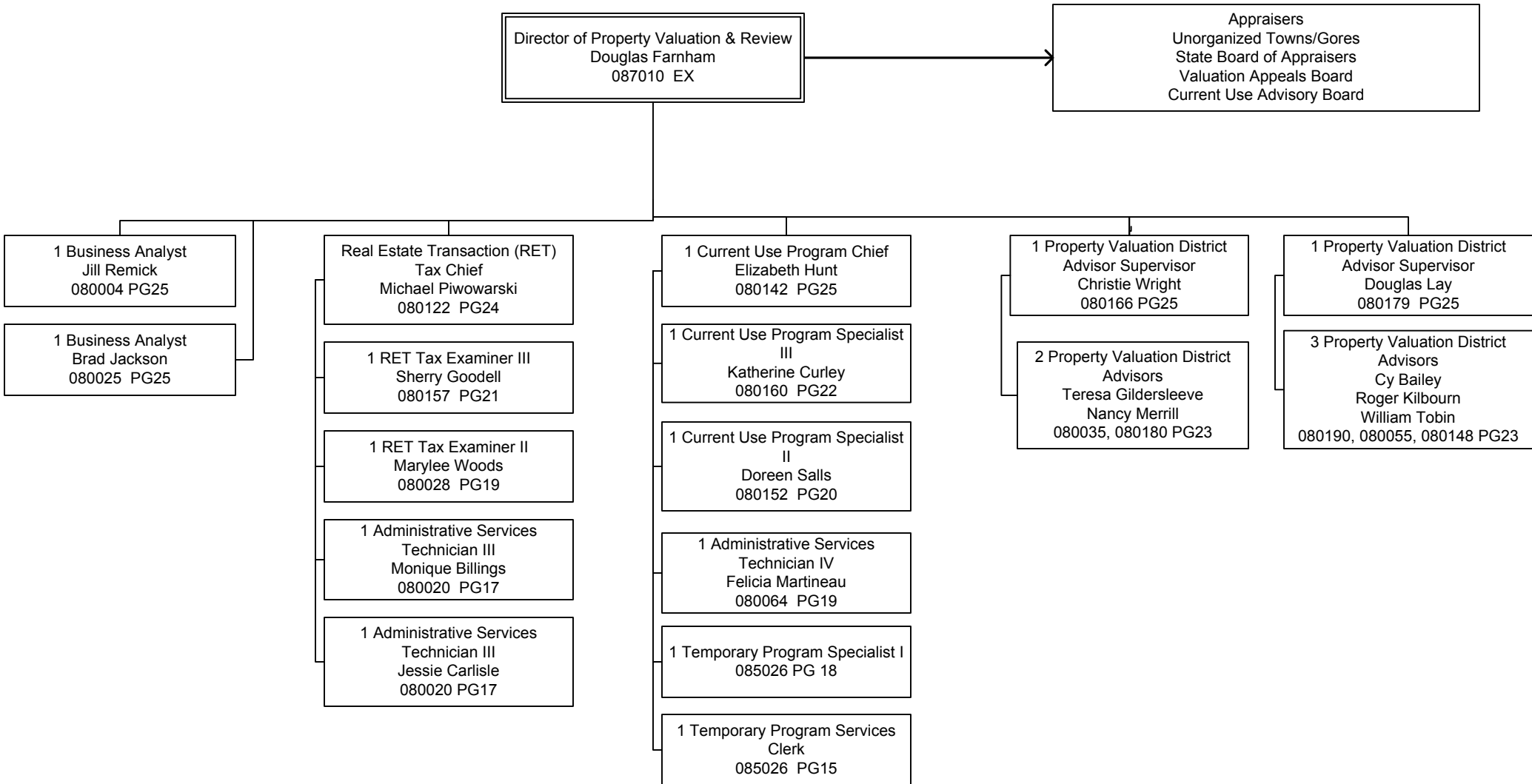












Vermont Department of Taxes-Taxpayer Services

January 2016

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 Business Analyst AC:  
Tax  
Judith Descoteaux  
080104 PG25

1 Business Analyst AC:  
Tax  
Craig Bolio  
080081 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  
VACANT  
Mary Pierce  
080087, 080194 PG21

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

1 Tax Internal Audit Section Chief  
VACANT  
080091 PG26

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

6 Tax Examiner III  
Heidi Ibey  
Faith Morgan  
Patricia Bartlett  
Ellen Dooley  
VACANT  
Eric Rwabuhuhi  
080049, 080151,  
080177, 080083, 080146, 080015  
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

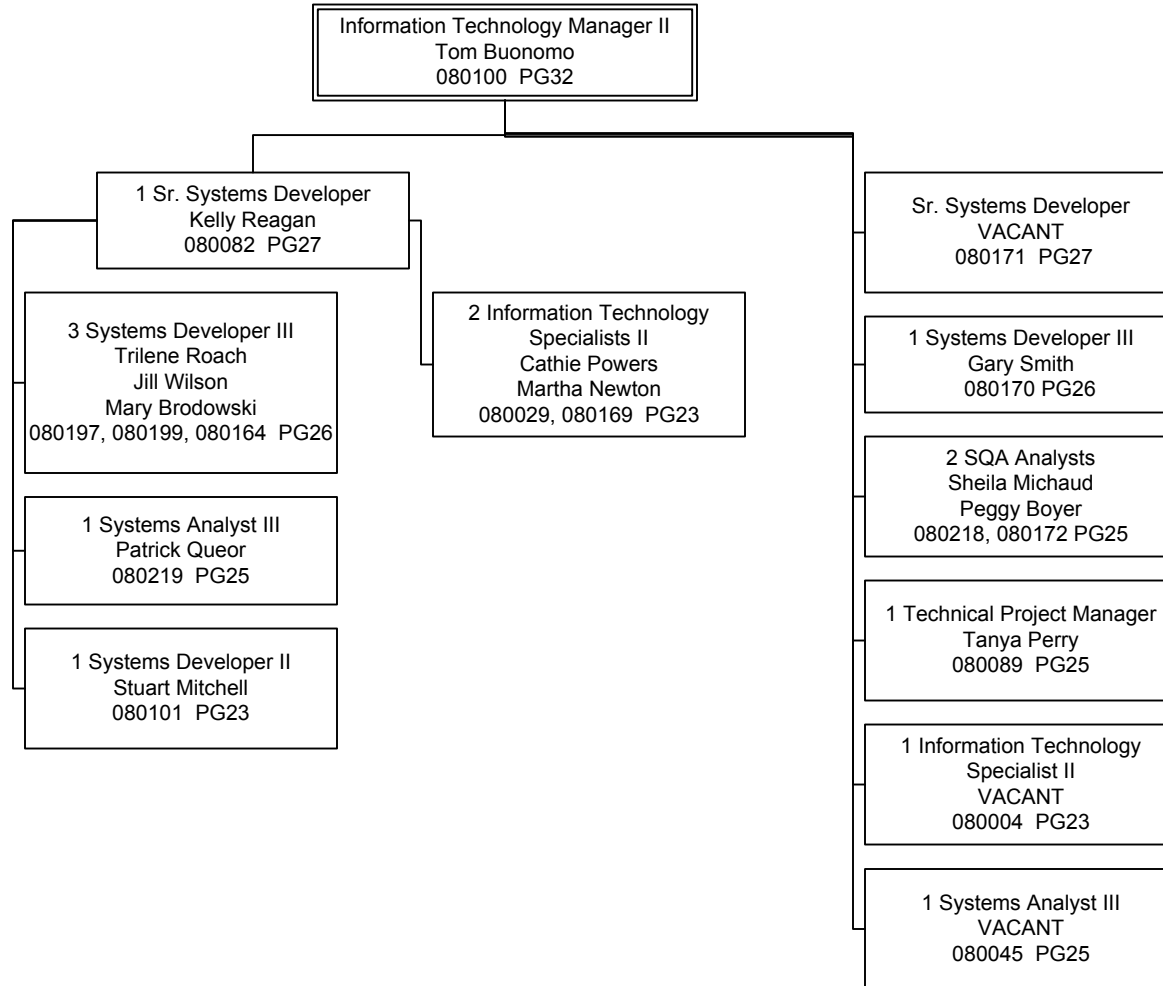
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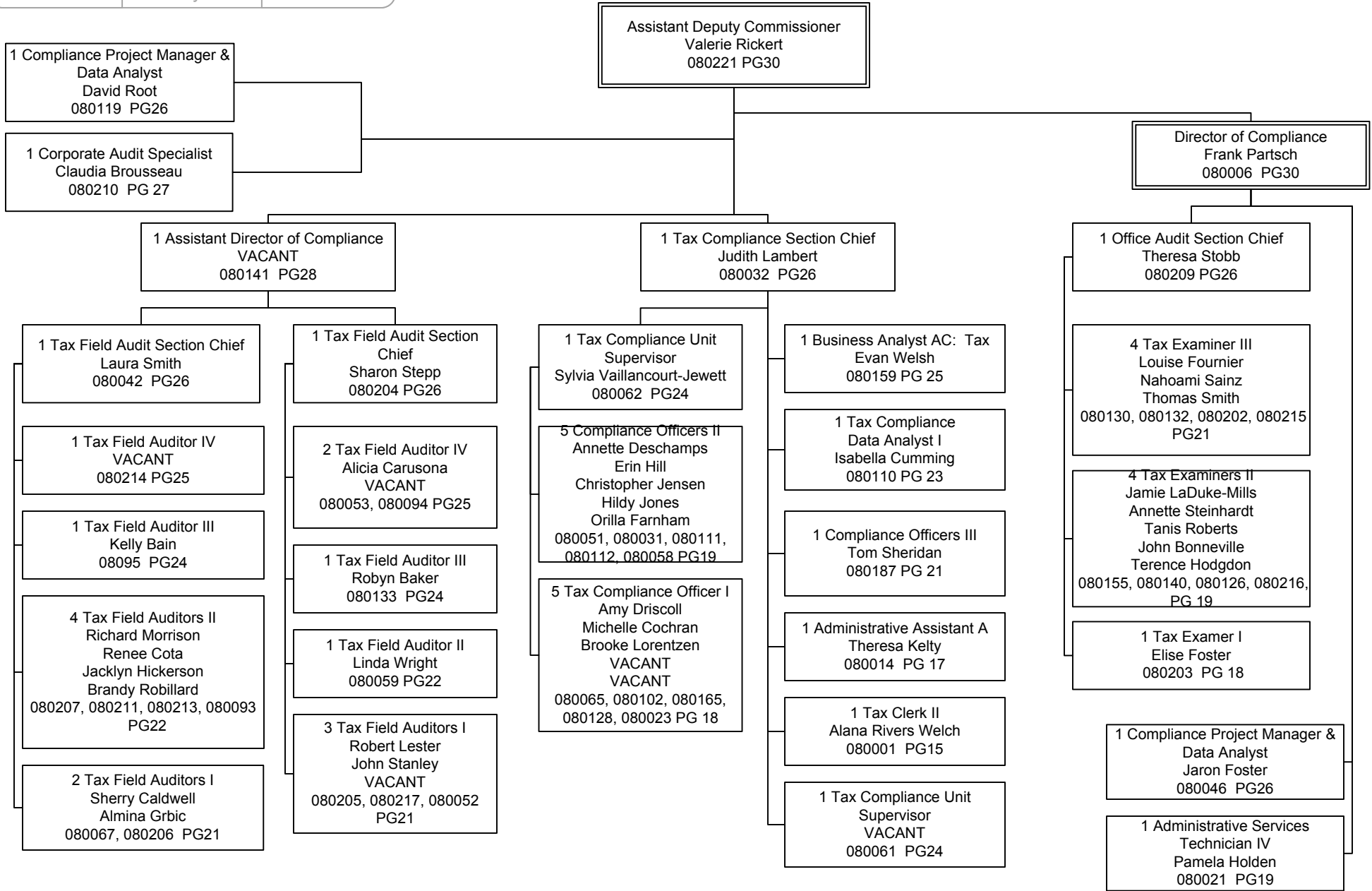
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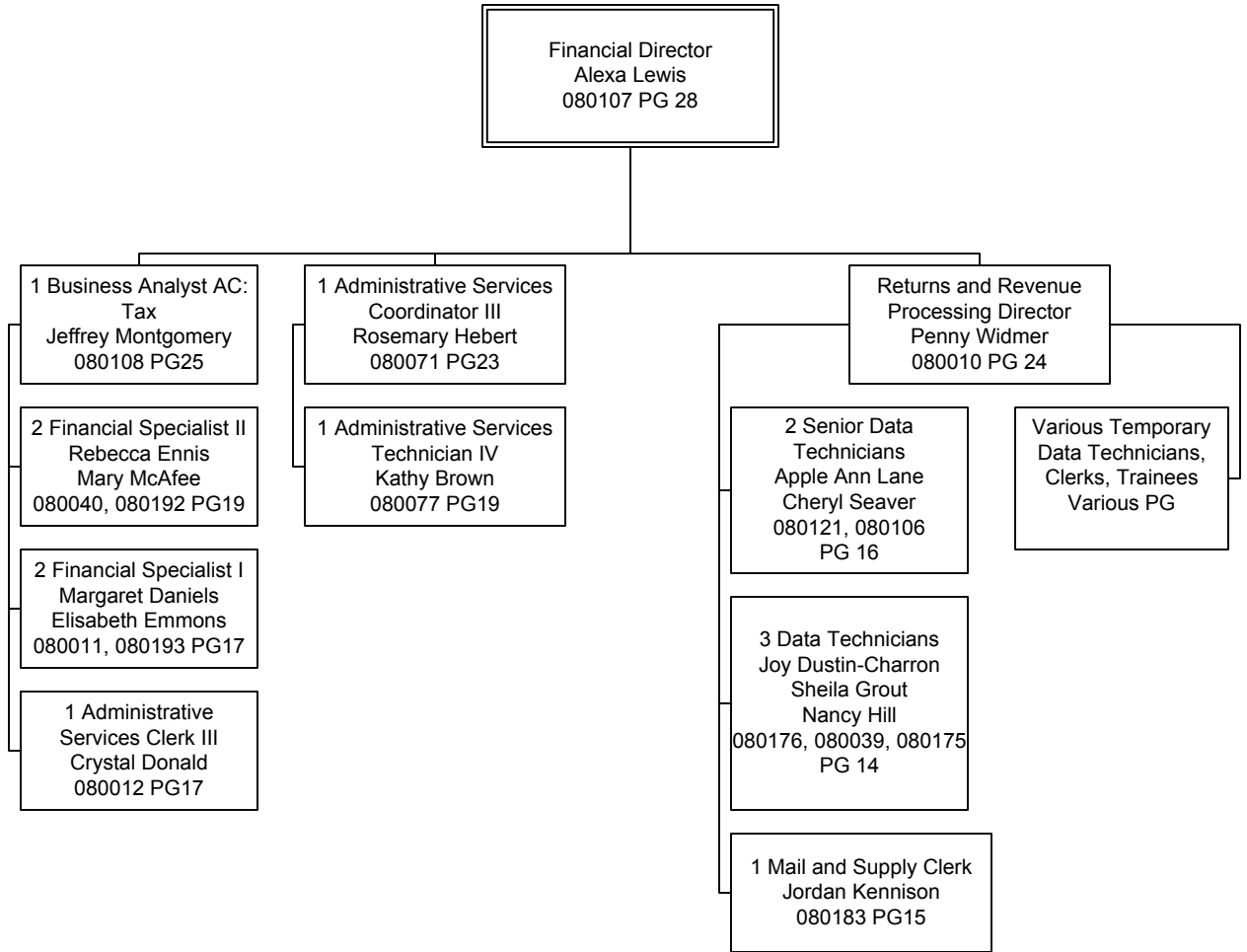
1 Tax Internal Audit Section Chief  
John Demeter  
080118 PG26

1 Tax Examiner IV  
Brian Poulin  
Mobin Bhatti  
080185, 080150 PG22

3 Tax Examiner III  
Judith Hunter  
Wen Dong  
Kevin Angell  
080125, 080022, 080113 PG21









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# Federal Receipts, Interdepartmental Receipts & Grants Out

 Department of Taxes



**Section 8**

**FY 2017 Budget  
Submission**

## State of Vermont

### Interdepartmental Transfer Fund

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

Budget Request Code	Fund	Justification	Est Amount
6537	21500	01140 Current Use Funds for Admin Services	\$142,566
		<b>Total</b>	<b>\$142,566</b>

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# Carry Forward Report

 Department of Taxes



**Attachment 9**

**FY 2017 Budget  
Submission**

**Department of Taxes**  
*Carryforward Projections*

<b>Program</b>	<b>Final Carryforward 6/30/2015</b>	<b>FY 2016 Appropriated Funding</b>	<b>FY 2016 Estimated Expenditures</b>	<b>Estimated Carryforward 6/30/2016</b>
<b>General Fund:</b>				
Tax:	\$8,328	\$16,477,989	(\$16,486,317)	\$0
<b>Total General Fund:</b>	<b>\$8,328</b>	<b>\$16,477,989</b>	<b>(\$16,486,317)</b>	<b>\$0</b>
<b>TOTALS:</b>	<b>\$8,328</b>	<b>\$16,477,989</b>	<b>(\$16,486,317)</b>	<b>\$0</b>