

DEPARTMENT OF FINANCE &
MANAGEMENT

Agency of Administration

Justin Johnson, Secretary

James Reardon CPA, Commissioner

Fiscal Year 2016 Budget Request



Department of Finance & Management

Fiscal Year 2016 Budget Request

James Reardon CPA, Commissioner

Budget Development

Paul Rousseau CPA

AoA Chief Financial Officer

James Nash CPA

AoA Deputy Chief Financial Officer

Jason Pinard

Financial Director II

Bradley Kukenberger

Financial Director II

Department of Finance & Management

FY 2016 Budget Request

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Agency of Administration

Department of Finance and Management

Executive Summary

Philosophy:

The primary purpose of the Department of Finance & Management is to oversee efficient and effective operations related to the State of Vermont's finances. We serve our stakeholders in many ways including developing the Governor's budget recommendations, delivering reliable financial information, advocating for responsible use of taxpayer dollars, and developing, maintaining and supporting the State's primary financial systems and statewide users. The Department is composed of the Commissioner's Office and three operational divisions: Budget and Management, Customer Support Services, and Financial Operations [Statewide Reporting, Statewide Accounting and Internal Controls].

The Department of Finance & Management, together with Agencies and Departments across state government, as well as the Offices of the State Auditor and State Treasurer, worked together over many years to successfully implement the statewide financial policies and procedures that are geared toward the timely, accurate and complete reporting of financial information. The efforts of this group have resulted in the

Department of Finance & Management receiving, for the sixth consecutive year, the Certification of Achievement for Excellence in Financial Reporting – the highest recognition in the area of government accounting and financial reporting – from the Government Finance Officers Association (GFOA) of the United States and Canada, for Vermont's Comprehensive Annual Financial Report.

The strong fiscal policies of the State of Vermont and its adherence to sustainable budgets, a consensus revenue process and debt affordability standard have resulted in Vermont receiving the highest overall bond rating in New England.

Finance & Management's work provides core operational services and support to departments that provide direct services to citizens, businesses and other organizations, allowing these more visible departments the ability to focus on their services, policy and programmatic work. Finance & Management is a strong and knowledgeable team providing statewide fiscal oversight, support and direction.

The entire department, from the Commissioner, and Deputy Commissioner, to the Division Directors and the entire staff, take great personal pride in the efforts and achievements of our department to date; we pledge to continue to serve the State of Vermont to the best of our abilities.

Commissioner's Office

Jim Reardon, Commissioner
Sarah Clark, Deputy Commissioner

Budget and Management Division

Emily Byrne

Director of Budget and Management

- ★ Developing the Governor's recommended budget.
- ★ Explaining, monitoring and defending the Governor's recommended budget through the legislative process.
- ★ Managing the adopted budget throughout the fiscal year.
- ★ Maintaining the State's Vantage statewide budget development system.
- ★ Maintaining the State's sound fiscal condition and maintains a liaison relationship with all departments in state government to assure proper application of spending and compliance with the various appropriations bills and other key statutes.
- ★ Responsible for oversight of revenue projecting and reporting.
- ★ Limiting spending growth to sustainable levels and to maintain budget stabilization reserves of the statutory levels in the General Fund, Transportation Fund, and Education Fund.
- ★ Limiting reliance on supplemental appropriations through the Budget Adjustment Act.
- ★ Assuring compliance with Administration Bulletin 3.5, the contracting review and approval process.

Financial Operations Division

Brad Ferland

Director of Financial Operations

- ★ Maintain and operate the State's centralized accounting system, VISION.
- ★ Provide accounting controls and services for managers and state employees to generate reliable financial information that ultimately culminates into the State's Comprehensive Annual Financial Report that is presented in accordance with Generally Accepted Accounting Principles (GAAP).
- ★ Responsible for the processing and monitoring of all warrants required by statute for disbursements from the state treasury
- ★ Responsible for Internal Controls function, issuance of internal control Best Practices statements, quarterly internal control newsletter and annual internal control self-assessment survey.

Victoria (Tori) Pesek

Director of Customer Support

- ★ Manage statewide VISION customer support service and training programs.
- ★ Coordinates VISION configuration change requests, and system maintenance with Financial Operations, DII and Human Resources as necessary.
- ★ Responsible for VISION user training materials and classes and maintaining updated VISION User Manuals.

Highlights for FY 2016:

Economic Challenges

The economy continues to recover at a slow pace. Expenditure demands continue to rise, while revenue growth is not keeping pace. The economic situation continues to strain resources needed to provide essential services to those most in need.

An issue that will keep us ever vigilant in FY 2016 is:

- ★ A successful upgrade and expansion for the VISION ERP system is critical. This will require the dedication of the project teams and the commitment of agency and executive management to ensuring the necessary resources are available to articulate and document detailed requirements pertaining to the VISION upgrade and expansion to include Project Costing, Project Management and E-Procurement. The integration of these processes will allow for more streamlined operations and reporting of financial information.

Funding Levels:

The FY 2016 budget request to the General Assembly, recommended by the Governor, was constructed with an eye to the allocation of available funding to programs and services that most clearly reflect the mission of the departments and support their core values.

Summary

The Department of Finance and Management is committed to developing, maintaining, and advocating

for fiscally responsible and sustainable budgets and related management recommendations for the Secretary of Administration and the Governor. The department is also dedicated to maintaining centralized accounting and budget functions that incorporate appropriate internal controls, generate reliable financial information, provide support to users, is transparent to the public and is in accord with established accounting principles and sustainable budgeting practices.



FY 2015 Budget to FY 2016 Request

 Department of Finance &
Management



Section 1

**FY 2016 Budget
Submission**

State of Vermont

Fiscal Year 2016 Budget Development Form - Finance & Management

	General \$\$	Transp \$\$	Special \$\$	Interdept'l Transfer \$\$	All other \$\$	Total \$\$
Finance & Management: BudMan FY 2015 (As Passed)	1,076,522	0	0	392,072	0	1,468,594
Base salary change	13,595			2,864		16,459
Base benefit change	8,080			(3,219)		4,861
Position # 027004 - Executive Assistant not funded				(109,833)		(109,833)
Change in Temporary Employees	(44,731)					(44,731)
Change in Workers Comp - Ins Premium	29,519					29,519
Change in Contr-CompSoftwr-SysMaint&Upgr	4,998					4,998
Change in Fee For Space charge	(1,107)					(1,107)
Change in Vision Allocation Fee	3,732					3,732
Change in IT and Telecom Charges	(1,862)					(1,862)
Change in Travel related expenditures	(3,307)			2,509		(798)
Change in Hardware - Desktop & Laptop PC's	(1,723)					(1,723)
Change in Single Audit	26,828					26,828
Vacancy Savings				(17,157)		
All other adjustments	(1,132)					(1,132)
Subtotal of increases/decreases	32,890	0	0	(124,836)	0	(74,789)
FY 2016 Governor Recommend	1,109,412	0	0	267,236	0	1,393,805

Finance & Management: FinOps: FY 2015 (As Passed)	0	0	0	0	3,022,716	3,022,716
Base salary change					90,479	90,479
Base benefit change					47,690	47,690
Change in Temporary Employees					2,314	2,314
Change in Overtime					1,470	1,470
Change in Workers' Comp - Ins Premium					34,685	34,685
Change in Fee For Space Charge					1,235	1,235
Change in Licenses expense					(6,472)	(6,472)
Change in Vision Allocation Fee					(1,599)	(1,599)
Change in IT and Telecom Charges					(375,918)	(375,918)
Change in Printing and Binding					2,957	2,957
Change in Registration for Meetings&Conf					2,550	2,550
Change in Postage					4,261	4,261
Change in Office Supplies					(3,856)	(3,856)
Change in Hardware-Desktop & Laptop PCs					(2,000)	(2,000)
All other adjustments					(1,182)	(1,182)
Subtotal of increases/decreases	0	0	0	0	(203,386)	(203,386)
FY 2016 Governor Recommend	0	0	0	0	2,819,330	2,819,330

Finance & Management FY 2015 Appropriation	1,076,522	0	0	392,072	3,022,716	4,491,310
TOTAL INCREASES/DECREASES	32,890	0	0	(124,836)	(203,386)	(278,175)
Finance & Management FY 2016 Governor Recommend	1,109,412	0	0	267,236	2,819,330	4,213,135

Program Budget Profiles

 Department of Finance &
Management



Section 2

**FY 2016 Budget
Submission**

FY16 Appropriations Committee Questionnaire

Department of Finance and Management – Office of Budget & Management

1.

a. What are your programs?

Budget and Management's (Budman) primary program is to create the annual state operating budget and to monitor budget-related developments in the current and future fiscal years, and managing the new statewide budget development system known as Vantage. In addition, Budman is the home of the Commissioner's Office. The Commissioner and Deputy Commissioner are responsible for overall department operations (including Financial Operations, statewide accounting, statewide reporting and internal controls), policies and procedures, and managing SPOTLIGHT, the new fiscal transparency website. Budman also provides support to the Secretary of Administration's Office (SoA) and reviews SoA contracts, and other financial documents but they don't rise to the level of an identifiable program.

b. How do these programs meet your core mission?

This is our 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 measured in the timely annual production of an accurate, clear, and fiscally responsible State operating budget for the upcoming fiscal year that addresses the Governor's fiscal and policy priorities.

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

The performance measure is essentially binary – we either produce a budget that meets the above standard or we do not – and the latter is unacceptable. So in that regard our performance measure is 100%.

FY16 Appropriations Committee Questionnaire

3. Is there a better way?

Budman recently implemented a new budget system that allows us to develop more accurate and “granular” budget data, and presents the data more clearly and effectively. In FY 2016, the system will expand the use of performance measures and program budgeting to be in accordance with Act 186 and Results Based Accountability.

FY16 Appropriations Committee Questionnaire

Department of Finance – Financial Operations Division

1. What key functions are performed by your department? Why?

- a. Finance & Management has two essential areas of responsibility and oversight: 1) Establishing and maintaining centralized accounting functions that incorporate appropriate internal controls and generate reliable financial information that is in accord with established accounting principles (Financial Operations Division); and 2) Developing, maintaining, and advocating for fiscally responsible and sustainable budgets and related management recommendations for the Secretary of Administration and the Governor. (Budget & Management Division)
- b. Included in the Financial Operations Division are:
 - i. Statewide transactional accounting including monthly and year-end close out;
 - ii. State and Federal Financial reporting, including Comprehensive Annual Financial Report (CAFR) and CAFR audit;
 - iii. Coordinate annual federal single audit (A-133) with KPMG, Auditor of Accounts and agencies and departments;
 - iv. Management of statewide ERP financial system (VISION);
 - v. Provide VISION training and support (Customer Service Desk) to agency/department fiscal staff;
 - vi. Prepare and issue State employees Payroll and related functions;
 - vii. Establish statewide Finance Policies & Procedures, Internal Control Policies and Best Practices;
- c. Duties of the Commissioner as established in statute in 32 VSA §182 (primarily) and many others.

2. What are the programs your department administers? Include baseline information about numbers served, current budget and funding mix etc.

- a. Financial Operations function is funded by a \$2.819 (100%) internal service fund, billed to statewide users.
- b. See current statistics in #3 below.

3. What are the measures of program outcomes relative to goals? Current Data?

- a. Financial Operations does not generally provide programs that model other State agencies and departments. Although we do have a few qualitative measures, our functions tend to be task and transaction related which are deadline driven, and for which we do measure statistics:

FY16 Appropriations Committee Questionnaire

- i. Comprehensive Annual Financial Report (CAFR):
 1. Received an unqualified opinion from the State's Independent Auditors for the tenth year in a row;
 2. For the sixth year in a row, received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Associations (GFOA). The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.
 3. Vermont is rated Triple A by two of the three rating agencies.
- ii. VISION – Statewide financial system transactions during 2014:
 1. 457,208 - vouchers (payments to vendors) processed;
 2. 255,779 - deposits processed;
 3. 9,862 - new vendors set-up;
 4. 4,000- IRS Form 1099-MISC to be issued in January 2015 for tax year 2014 by the IRS deadline;
 5. Handled more than 25,000 customer service and problem resolution inquiries for VISION users; approximately 11,000 by phone and 14,000 by email.
 6. Provide 47 VISION training classes to 254 course attendees.

4. Is there anything you would do differently to achieve these goals?

- a. Ongoing IT Project:
 - i. Execution of Phase II of financial system upgrade and expansion project to include critical integrated business processes such as Project Management, Project Costing and Procurement. This will include the migration of V-Trans and VT Department of Labor from their legacy systems to the VISION and VTHR ERP system.

5. Can you allocate funding in your appropriations by program?

- a. Yes, we do have this capability. Unique codes could be established within the VISION System, allowing us to track expenditures and forecast expenditures for budgetary purposes by program.

Program Performance*

*per 32 VSA §307(c)



Department of Finance &
Management



Section 3

**FY 2016 Budget
Submission**

Department of Finance & Management

Mission Statement

The Department of Finance and Management is dedicated to the effective and efficient execution of the State's fiscal responsibilities. We are committed to serving Vermont's citizens and our peers by:

1. Establishing and maintaining centralized accounting functions that incorporate appropriate internal controls and generate reliable financial information that is in accord with established accounting principles; and
 2. Developing, maintaining, and advocating for fiscally responsible and sustainable budgets and related management recommendations for the Secretary of Administration and the Governor.
-

Budget & Management Division

Programmatic Mission Statement:

Budget and Management (BudMan), which includes the Commissioner, Deputy Commissioner and an Administrative Support Coordinator, manages the development of the Governor's recommended budget, monitors and defends the passage of the budget through the legislature, and manages the adopted budget throughout the fiscal year. In addition to managing the department, the Commissioner and Deputy Commissioner have overall statewide responsibility for financial policies and procedures, supporting the Office of the Secretary of Administration in operational areas such as Administrative Bulletins, review of and recommendations to the Secretary for contracts, sole source requests, and fiscal adjustments (e.g. excess receipts, etc.) submitted by departments, and managing the Consensus Revenue reporting and process.

Goals (BudMan):

1. To produce informative, easy- to- understand documentation of the Governor's recommended budget;
2. To maintain a state-wide budgeting system that facilitates program-based budgeting and that has the capability to retain performance measures related to those programs.

Indicators/Measures:

- Measure 1: Post annual budget and budget adjustment documentation to a publically accessible website no later than 1 week after a triggering event (Governor's budget address, enactment of bill, etc.);
- Measure 2A: 100% of departmental basic budget development completed using Vantage budget system; and,
- Measure 2b: Performance indicators included for state programs in departmental budget submission in new system.

Market:

The Budget and Management program serves the entire State, its agencies and departments and the public.

Resources:

Currently our programmatic resources meet the needs of our program. We do not expect our future needs to overrun our current level of resources.

Programmatic Changes:

- The FY 2016 budget includes an expansion of the performance measure program that is in line with Act 186 and Results Based Accountability.

How we are going to achieve the desired outcomes:

1. Goal 1: The office has developed processes to create better explanatory documents, and has developed the technical expertise to electronically publish these documents in real time.

2. Goal 2: The new Vantage system will operate stably in FY 2016 and beyond and its functionality will be expanded in future years to incorporate performance measures, and to incorporate program budgeting to the extent technically feasible relative to our accounting system.

Measuring Productivity and Efficiency:

- a. Goal 1: The goal of enhanced communications effectiveness is being met using existing staff and resources;
- b. Goal 2: The Vantage system was successfully implemented and produced the FY 2016 budget. The performance measure pilot initiative is on track for expansion in FY 2016.

Capital Needs for the Program:

Budget and Management has no additional capital needs for FY 2016 beyond what is currently appropriated in the capital bill.

Financial Operations

Programmatic Mission Statement:

Financial Operations (FinOps) is composed of two divisions - Operations and Customer Support Services, each headed by a Director. Operations are further segregated into Statewide Accounting, Statewide Reporting, and Internal Controls. The Commissioner and Deputy Commissioner have overall statewide responsibility for financial policies and procedures, financial statements and maintenance and operation of the VISION statewide financial system. Financial Operations' mission is to: provide related controls and services for managers and employees of State government; generate reliable financial information that is in accordance with Generally Accepted Accounting Principles (GAAP) and the statements of the Government Accounting Standards Board (GASB); provide VISION users with training materials and support services to

maximize the accuracy and timely recording of financial transactions; and to produce the Comprehensive Annual Financial Report (CAFR).

Goals (FinOps):

Goal 3: To produce accurate and informative annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board Statements.

Goal 4: To provide statewide managers and business staff with a general framework for developing and evaluating their internal controls.

Goal 5: To communicate with and educate financial stakeholders, including users of the State's financial systems (ERP) to ensure business operations and accounting transactions are accurate and in compliance with federal, state and financial requirements.

Indicators/Measures:

- Measure 3A: Maintain Government Finance Officers Association (GFOA) Award of Excellence in Financial Statement Reporting annually;
- Measure 3B: Resolve 100% of audit findings within 12 months of audit publication.
- Measure 4A: 100% participation by all State agencies and departments in the Annual Self-Assessment of Internal Controls Survey.
- Measure 4B: Percentage of questions answered YES by participants exceeds 90%;
- Measure 5A: By January 2016, develop Government Accounting 101 training class for business managers, in cooperation with the Summit, for implementation by June 2016;
- Measure 5B: 100% of all existing business managers without accounting degrees attend Government Accounting 101 class by June 2016, or within 1 year of hire or promotion into a business manager (or equivalent) position.
- Measure 5C: 25% of ERP users attend at least 1 VISION training class per year;

Market:

Financial Operations program serves the entire State, its agencies and departments, business offices, state employees and the public.

Resources:

Currently our programmatic resources meet the needs of our program. However, with the implementation of the upgraded Oracle/PeopleSoft HCM/Payroll ERP system, and the addition of the Time & Labor module and the new Expense Module we will continue to access our current staffing levels and redistribute resources accordingly.

Programmatic Changes:

- We are currently in the process of identifying and fully documenting requirements for 4 major business areas that greatly impact the State's financial accounting and reporting efforts. The four areas are; VISION Financial System upgrade to version 9.2, Project Costing, Project Management and statewide procurement and contract management. When finished, these requirements will be used as a baseline for upgrading the financial system and implementing of a statewide solution for Project Costing, Project Management and E-Procurement.

How we are going to achieve the desired outcomes:

- The Divisions regularly assess outcomes, documented procedures and policies effectively, employ business process planning and refresh schedules for training materials, course updates and web content management.

Measuring Productivity and Efficiency:

- Measure 3A has been achieved for the sixth year in a row through the exacting standards, *professionalism and dedication of the Financial Operations Staff*, with support and collaboration with the business managers and staff in the field;
- Measure 3B is handled annually as a collaborative effort between the Commissioner of Finance & Management and the State Auditor of Accounts. An annual meeting is held with agency/department leadership and business managers and unresolved issues are documented and follow-up in writing.
- Measure 4A was achieved for FY 2014 with 100% participation by all State agencies and departments in the Annual Self-Assessment of Internal Controls Survey;
- Measure 4B was achieved: 94.6% of questions were answered YES. 48 of 58 departments scored 90% "YES" questions or better.
- Measure 5A: Due to the workload pressures with the role out of the new Expense Module and the pending system upgrade, this project has been put on hold.
- Measure 5B: Due to the workload pressures with the role out of the new Expense Module and the pending system upgrade, this project has been put on hold.
- Measure 5C: For calendar year 2014, F&M offered 47 class room trainings and trained 254 VISION users.

Capital Needs for the Program:

The Governor's proposed capital bill includes funding in FY 2016 and FY 2017 of \$14.6 million for the VISION upgrade project.

Budget Rollup Report

 Department of Finance &
Management



Section 4

**FY 2016 Budget
Submission**

State of Vermont

Organization: 1110003000 - Finance and management - budget and management

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	933,149	883,140	883,140	751,037	(132,103)	-15.0%
Fringe Benefits	325,267	352,099	352,099	363,250	11,151	3.2%
Contracted and 3rd Party Service	5,245	1,408	1,408	6,018	4,610	327.4%
PerDiem and Other Personal Services	0	0	0	196	196	0.0%
Budget Object Group Total: 1. PERSONAL SERVICES	1,263,661	1,236,647	1,236,647	1,120,501	(116,146)	-9.4%

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	1,858	2,546	2,546	2,550	4	0.2%
IT/Telecom Services and Equipment	50,683	37,794	37,794	36,926	(868)	-2.3%
Travel	12,211	11,640	11,640	10,866	(774)	-6.6%
Supplies	3,305	5,234	5,234	3,800	(1,434)	-27.4%
Other Purchased Services	44,429	48,962	48,962	50,809	1,847	3.8%
Other Operating Expenses	11,713	1,278	1,278	28,106	26,828	2,099.2%
Rental Other	4,930	5,325	5,325	5,029	(296)	-5.6%
Rental Property	115,106	119,168	119,168	118,061	(1,107)	-0.9%
Property and Maintenance	0	0	0	0	0	0.0%
Budget Object Group Total: 2. OPERATING	244,236	231,947	231,947	256,147	24,200	10.4%
Total Expenses	1,507,897	1,468,594	1,468,594	1,376,648	(91,946)	-6.3%

State of Vermont

Organization: 1110003000 - Finance and management - budget and management

Fund 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
General Funds	1,071,743	1,076,522	1,076,522	1,109,412	32,890	3.1%
IDT Funds	436,154	392,072	392,072	267,236	(124,836)	-31.8%
Funds Total	1,507,897	1,468,594	1,468,594	1,376,648	(91,946)	-6.3%
Position Count				11.00		
FTE Total				11.00		

State of Vermont

Organization: 1115001000 - Finance and management - financial operations

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	1,457,481	1,384,581	1,384,581	1,408,730	24,149	1.7%
Fringe Benefits	637,944	618,417	618,417	653,255	34,838	5.6%
Contracted and 3rd Party Service	250,371	0	0	0	0	0.0%
PerDiem and Other Personal Services	0	264,668	264,668	262,125	(2,543)	-1.0%
Budget Object Group Total: 1. PERSONAL SERVICES	2,345,795	2,267,666	2,267,666	2,324,110	56,444	2.5%

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	33,006	1,018	1,018	1,020	2	0.2%
IT/Telecom Services and Equipment	662,263	640,162	640,162	289,058	(351,104)	-54.8%
Travel	8,604	6,830	6,830	7,602	772	11.3%
Supplies	6,209	8,051	8,051	6,994	(1,057)	-13.1%
Other Purchased Services	389,349	51,740	51,740	81,211	29,471	57.0%
Other Operating Expenses	29,024	2,119	2,119	3,371	1,252	59.1%
Rental Other	6,436	1,861	1,861	3,473	1,612	86.6%
Rental Property	96,662	42,137	42,137	101,308	59,171	140.4%
Property and Maintenance	1,361	1,132	1,132	1,183	51	4.5%
Budget Object Group Total: 2. OPERATING	1,232,913	755,050	755,050	495,220	(259,830)	-34.4%
Total Expenses	3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%

State of Vermont

Organization: 1115001000 - Finance and management - financial operations

Fund 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
ISF Funds	3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%
Funds Total	3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%
Position Count				19.00		
FTE Total				19.00		

Budget Detail Reports

 Department of Finance &
Management



Section 5

**FY 2016 Budget
Submission**

State of Vermont

Organization: 1110003000 - Finance and management - budget and management

Budget Object Group: 1. PERSONAL SERVICES

		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							
Description	Code						
Classified Employees	500000	915,129	560,887	560,887	574,330	13,443	2.4%
Exempt	500010	16,732	277,522	277,522	193,864	(83,658)	-30.1%
Temporary Employees	500040	1,001	44,731	44,731	0	(44,731)	-100.0%
Overtime	500060	287	0	0	0	0	0.0%
Vacancy Turnover Savings	508000	0	0	0	(17,157)	(17,157)	0.0%
Total: Salaries and Wages		933,149	883,140	883,140	751,037	(132,103)	-15.0%

		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
Fringe Benefits							
Description	Code						
FICA - Classified Employees	501000	68,981	42,908	42,908	43,937	1,029	2.4%
FICA - Exempt	501010	1,243	21,231	21,231	14,832	(6,399)	-30.1%
FICA - Temporaries	501040	77	0	0	0	0	0.0%
Health Ins - Classified Empl	501500	91,202	105,099	105,099	92,410	(12,689)	-12.1%
Health Ins - Exempt	501510	1,966	23,967	23,967	39,936	15,969	66.6%
Retirement - Classified Empl	502000	144,225	111,161	111,161	98,269	(12,892)	-11.6%
Retirement - Exempt	502010	2,158	32,290	32,290	26,856	(5,434)	-16.8%
Dental - Classified Employees	502500	7,263	6,084	6,084	7,952	1,868	30.7%
Dental - Exempt	502510	133	1,352	1,352	2,982	1,630	120.6%
Life Ins - Classified Empl	503000	3,581	2,690	2,690	2,042	(648)	-24.1%
Life Ins - Exempt	503010	72	781	781	691	(90)	-11.5%
LTD - Classified Employees	503500	1,887	1,585	1,585	1,001	(584)	-36.8%
LTD - Exempt	503510	34	459	459	446	(13)	-2.8%
EAP - Classified Empl	504000	374	306	306	239	(67)	-21.9%
EAP - Exempt	504010	7	68	68	90	22	32.4%

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			FY2015 Original	FY2015 Governor's	FY2016 Governor's	Difference Between	Percent Change
		FY2014 Actuals	As Passed	BAA Recommended	Recommended	FY2016 Governor's	FY2016 Governor's
			Budget	Budget	Budget	Recommend and	Recommend and
						FY2015 As Passed	FY2015 As Passed
Fringe Benefits							
Employee Tuition Costs	504530	0	0	0	0	0	0.0%
Workers Comp - Ins Premium	505200	1,663	1,748	1,748	31,267	29,519	1,688.7%
Unemployment Compensation	505500	400	300	300	300	0	0.0%
Catamount Health Assessment	505700	0	70	70	0	(70)	-100.0%
Total: Fringe Benefits		325,267	352,099	352,099	363,250	11,151	3.2%

			FY2015 Original	FY2015 Governor's	FY2016 Governor's	Difference Between	Percent Change
		FY2014 Actuals	As Passed	Recommended	Recommended	FY2016 Governor's	FY2016 Governor's
			Budget	Budget	Budget	Recommend and	Recommend and
						FY2015 As Passed	FY2015 As Passed
Contracted and 3rd Party Service							
Description	Code						
Contr&3Rd Pty-Appr/Engineering	507300	0	0	0	0	0	0.0%
Contr&3Rd Pty-Educ & Training	507350	340	1,408	1,408	1,020	(388)	-27.6%
Other Contr and 3Rd Pty Serv	507600	4,905	0	0	4,998	4,998	0.0%
Total: Contracted and 3rd Party Service		5,245	1,408	1,408	6,018	4,610	327.4%

					FY2016 Governor's	Difference Between	Percent Change
					Recommended	FY2016 Governor's	FY2016 Governor's
					Budget	Recommend and	Recommend and
						Passed	As Passed
PerDiem and Other Personal Services							
Description	Code						
Per Diem	506000	0	0	0	0	0	0.0%
Other Pers Serv	506200	0	0	0	196	196	0.0%
Total: PerDiem and Other Personal Services		0	0	0	196	196	0.0%

Total: 1. PERSONAL SERVICES		1,263,661	1,236,647	1,236,647	1,120,501	(116,146)	-9.4%
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Budget Object Group: 2. OPERATING

Equipment		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
Description	Code						
Furniture & Fixtures	522700	1,858	2,546	2,546	2,550	4	0.2%
Total: Equipment		1,858	2,546	2,546	2,550	4	0.2%

IT/Telecom Services and Equipment		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
Description	Code						
Internet	516620	232	302	302	255	(47)	-15.6%
Telecom-Internetaccess-Dial-Up	516625	67	0	0	68	68	0.0%
Telecom-Other Telecom Services	516650	0	0	0	0	0	0.0%
Telecom-Data Telecom Services	516651	600	0	0	408	408	0.0%
Telecom-Telephone Services	516652	0	0	0	0	0	0.0%
Telecom-Conf Calling Services	516658	205	46	46	62	16	34.8%
Telecom-Wireless Phone Service	516659	2,063	2,790	2,790	2,952	162	5.8%
It Intersvccost- Dii Other	516670	0	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	19,551	8,850	8,850	12,582	3,732	42.2%
It Intsvccost- Dii - Telephone	516672	5,906	7,560	7,560	6,082	(1,478)	-19.6%
It Inter Svc Cost Data Process	516677	0	0	0	0	0	0.0%
It Inter Svc Cost User Support	516678	3,763	0	0	0	0	0.0%
It Int Svc Dii Allocated Fee	516685	12,611	12,698	12,698	11,660	(1,038)	-8.2%
Info Tech Purchases-Hardware	522210	1,305	1,326	1,326	0	(1,326)	-100.0%
Hw-Server,Mainfrme,Datastorequ	522214	0	0	0	0	0	0.0%
Hardware - Desktop & Laptop Pc	522216	3,052	4,222	4,222	2,500	(1,722)	-40.8%
Hw - Printers,Copiers,Scanners	522217	992	0	0	0	0	0.0%
Software - Other	522220	336	0	0	357	357	0.0%
Software - Office Technology	522221	0	0	0	0	0	0.0%
Sw-Database&Management Sys	522222	0	0	0	0	0	0.0%
Total: IT/Telecom Services and Equipment		50,683	37,794	37,794	36,926	(868)	-2.3%

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			FY2015 Original	FY2015 Governor's	FY2016 Governor's	Difference Between	Percent Change
Other Operating Expenses		FY2014 Actuals	As Passed Budget	BAA Recommended Budget	Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
Description	Code						
Other Operating Expense	523199	0	0	0	0	0	0.0%
Single Audit Allocation	523620	11,713	1,278	1,278	28,106	26,828	2,099.2%
Total: Other Operating Expenses		11,713	1,278	1,278	28,106	26,828	2,099.2%

			FY2015 Original	FY2015 Governor's	FY2016 Governor's	Difference Between	Percent Change
Other Purchased Services		FY2014 Actuals	As Passed Budget	BAA Recommended Budget	Recommended Budget	FY2016 Governor's Recommend and FY2015 As Passed	FY2016 Governor's Recommend and FY2015 As Passed
Description	Code						
Insurance Other Than Empl Bene	516000	0	1,899	1,899	2,591	692	36.4%
Insurance - General Liability	516010	3,190	1,411	1,411	2,065	654	46.4%
Dues	516500	18,077	17,812	17,812	18,318	506	2.8%
Licenses	516550	0	0	0	0	0	0.0%
Advertising - Job Vacancies	516820	0	510	510	514	4	0.8%
Printing and Binding	517000	2,950	4,590	4,590	3,570	(1,020)	-22.2%
Printing & Binding-Bgs Copy Ct	517005	0	0	0	0	0	0.0%
Photocopying	517020	2,936	5,143	5,143	4,433	(710)	-13.8%
Registration For Meetings&Conf	517100	2,230	1,724	1,724	2,275	551	32.0%
Postage	517200	44	649	649	659	10	1.5%
Postage - Bgs Postal Svcs Only	517205	26	0	0	174	174	0.0%
Freight & Express Mail	517300	14	41	41	110	69	168.3%
Instate Conf, Meetings, Etc	517400	265	0	0	104	104	0.0%
Outside Conf, Meetings, Etc	517500	530	388	388	260	(128)	-33.0%
Other Purchased Services	519000	1,330	0	0	1,357	1,357	0.0%
Agency Fee	519005	8,077	9,732	9,732	8,847	(885)	-9.1%
Human Resources Services	519006	4,761	5,063	5,063	5,532	469	9.3%
Administrative Service Charge	519010	0	0	0	0	0	0.0%
Moving State Agencies	519040	0	0	0	0	0	0.0%
Total: Other Purchased Services		44,429	48,962	48,962	50,809	1,847	3.8%

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Property and Maintenance					FY2016 Governor's Recommended Budget	Difference Between FY2016 Governor's Recommend and As Passed	Percent Change FY2016 Governor's Recommend and As Passed
Description	Code						
Disposal	510200	0	0	0	0	0	0.0%
Repair & Maint - Office Tech	513010	0	0	0	0	0	0.0%
Total: Property and Maintenance		0	0	0	0	0	0.0%

Rental Other		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
Description	Code						
Rental - Auto	514550	1,390	1,714	1,714	1,418	(296)	-17.3%
Rental - Office Equipment	514650	3,540	3,611	3,611	3,611	0	0.0%
Rental - Other	515000	0	0	0	0	0	0.0%
Total: Rental Other		4,930	5,325	5,325	5,029	(296)	-5.6%

Rental Property		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
Description	Code						
Rent Land&Bldgs-Non-Office	514010	0	0	0	0	0	0.0%
Fee-For-Space Charge	515010	115,106	119,168	119,168	118,061	(1,107)	-0.9%
Total: Rental Property		115,106	119,168	119,168	118,061	(1,107)	-0.9%

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			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
Supplies		FY2014 Actuals					
Description	Code						
Office Supplies	520000	2,857	4,626	4,626	3,570	(1,056)	-22.8%
Vehicle & Equip Supplies&Fuel	520100	0	0	0	0	0	0.0%
Other General Supplies	520500	377	0	0	153	153	0.0%
Recognition/Awards	520600	0	0	0	0	0	0.0%
Food	520700	0	287	287	0	(287)	-100.0%
Water	520712	0	0	0	0	0	0.0%
Books&Periodicals-Library/Educ	521500	71	321	321	77	(244)	-76.0%
Subscriptions	521510	0	0	0	0	0	0.0%
Subscriptions Other Info Serv	521515	0	0	0	0	0	0.0%
Household, Facility&Lab Suppl	521800	0	0	0	0	0	0.0%
Paper Products	521820	0	0	0	0	0	0.0%
Total: Supplies		3,305	5,234	5,234	3,800	(1,434)	-27.4%

			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
Travel		FY2014 Actuals					
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	1,779	667	667	1,660	993	148.9%
Travel-Inst-Other Transp-Emp	518010	1,811	1,183	1,183	1,144	(39)	-3.3%
Travel-Inst-Lodging-Emp	518030	160	0	0	0	0	0.0%
Travel-Inst-Incidentals-Emp	518040	36	37	37	0	(37)	-100.0%
Conference - Instate - Emp	518050	520	0	0	0	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	617	498	498	657	159	31.9%
Travel-Outst-Other Trans-Emp	518510	1,566	1,547	1,547	1,050	(497)	-32.1%

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		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
Travel							
Travel-Outst-Meals-Emp	518520	315	820	820	550	(270)	-32.9%
Travel-Outst-Lodging-Emp	518530	5,225	6,127	6,127	5,456	(671)	-11.0%
Travel-Outst-Incidentals-Emp	518540	182	761	761	349	(412)	-54.1%
Total: Travel		12,211	11,640	11,640	10,866	(774)	-6.6%
Total: 2. OPERATING		244,236	231,947	231,947	256,147	24,200	10.4%
Total Expenses:		1,507,897	1,468,594	1,468,594	1,376,648	(91,946)	-6.3%

		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
Fund Name	Fund Code						
General Fund	10000	1,071,743	1,076,522	1,076,522	1,109,412	32,890	3.1%
Inter-Unit Transfers Fund	21500	436,154	392,072	392,072	267,236	(124,836)	-31.8%
Funds Total:		1,507,897	1,468,594	1,468,594	1,376,648	(91,946)	-6.3%
Position Count					11.00		
FTE Total					11.00		

State of Vermont

Organization: 1115001000 - Finance and management - financial operations

Budget Object Group: 1. PERSONAL SERVICES

		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							
Description	Code						
Classified Employees	500000	1,425,787	1,358,630	1,358,630	1,351,813	(6,817)	-0.5%
Temporary Employees	500040	3,303	0	0	28,764	28,764	0.0%
Overtime	500060	28,392	25,951	25,951	28,153	2,202	8.5%
Total: Salaries and Wages		1,457,481	1,384,581	1,384,581	1,408,730	24,149	1.7%

		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
Fringe Benefits							
Description	Code						
FICA - Classified Employees	501000	107,223	103,938	103,938	103,414	(524)	-0.5%
FICA - Temporaries	501040	255	0	0	0	0	0.0%
Health Ins - Classified Empl	501500	252,140	254,918	254,918	249,545	(5,373)	-2.1%
Retirement - Classified Empl	502000	244,110	232,461	232,461	231,294	(1,167)	-0.5%
Dental - Classified Employees	502500	17,296	14,196	14,196	18,886	4,690	33.0%
Life Ins - Classified Empl	503000	5,183	5,624	5,624	4,814	(810)	-14.4%
LTD - Classified Employees	503500	2,799	1,496	1,496	3,109	1,613	107.8%
EAP - Classified Empl	504000	745	714	714	570	(144)	-20.2%
Employee Tuition Costs	504530	0	0	0	0	0	0.0%
Workers Comp - Ins Premium	505200	3,968	3,233	3,233	39,303	36,070	1,115.7%
Unemployment Compensation	505500	4,175	1,624	1,624	2,320	696	42.9%
Catamount Health Assessment	505700	48	213	213	0	(213)	-100.0%
Total: Fringe Benefits		637,944	618,417	618,417	653,255	34,838	5.6%

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		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
Contracted and 3rd Party Service							
Description	Code						
Contr & 3Rd Party - Financial	507100	0	0	0	0	0	0.0%
Other Contr and 3Rd Pty Serv	507600	250,371	0	0	0	0	0.0%
Total: Contracted and 3rd Party Service		250,371	0	0	0	0	0.0%

		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
PerDiem and Other Personal Services							
Description	Code						
Other Pers Serv	506200	0	264,668	264,668	262,125	(2,543)	-1.0%
Total: PerDiem and Other Personal Services		0	264,668	264,668	262,125	(2,543)	-1.0%

Total: 1. PERSONAL SERVICES	2,345,795	2,267,666	2,267,666	2,324,110	56,444	2.5%
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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
Equipment							
Description	Code						
Furniture & Fixtures	522700	33,006	1,018	1,018	1,020	2	0.2%
Total: Equipment		33,006	1,018	1,018	1,020	2	0.2%

State of Vermont

		FY2015 Governor's			Difference Between		Percent Change
		FY2015 Original	BAA	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	
		As Passed	Recommended	Recommended	Recommend and	Recommend and	
		Budget	Budget	Budget	FY2015 As Passed	FY2015 As Passed	
IT/Telecom Services and Equipment		FY2014 Actuals					
Description	Code						
Internet	516620	65	0	0	0	0	0.0%
Telecom-Data Telecom Services	516651	13	0	0	0	0	0.0%
Telecom-Conf Calling Services	516658	828	0	0	847	847	0.0%
It Intsvccost- Dii Other	516670	0	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	51,543	4,849	4,849	21,732	16,883	348.2%
It Intsvccost- Dii - Telephone	516672	8,589	14,638	14,638	9,227	(5,411)	-37.0%
It Inter Svc Cost User Support	516678	406,413	584,952	584,952	219,983	(364,969)	-62.4%
It Int Svc Dii Allocated Fee	516685	192,271	25,920	25,920	30,739	4,819	18.6%
Hw - Other Info Tech	522200	387	1,579	1,579	0	(1,579)	-100.0%
Hardware - Desktop & Laptop Pc	522216	259	7,000	7,000	5,000	(2,000)	-28.6%
Software - Other	522220	1,895	918	918	1,530	612	66.7%
Software - Office Technology	522221	0	0	0	0	0	0.0%
Sw-Database&Management Sys	522222	0	306	306	0	(306)	-100.0%
Total: IT/Telecom Services and Equipment		662,263	640,162	640,162	289,058	(351,104)	-54.8%

		FY2015 Governor's			Difference Between		Percent Change
		FY2015 Original	BAA	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	
		As Passed	Recommended	Recommended	Recommend and	Recommend and	
		Budget	Budget	Budget	FY2015 As Passed	FY2015 As Passed	
Other Operating Expenses		FY2014 Actuals					
Description	Code						
Single Audit Allocation	523620	27,711	2,119	2,119	3,371	1,252	59.1%
Taxes	523660	1,313	0	0	0	0	0.0%
Total: Other Operating Expenses		29,024	2,119	2,119	3,371	1,252	59.1%

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		FY2015 Governor's				Difference Between		Percent Change
		FY2015 Original	BAA	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	
		As Passed	Recommended	Recommended	Recommend and	Recommend and	Recommend and	
		Budget	Budget	Budget	FY2015 As Passed	FY2015 As Passed	FY2015 As Passed	
Other Purchased Services		FY2014 Actuals						
Description	Code							
Insurance Other Than Empl Bene	516000	168	3,208	3,208	4,476	1,268	39.5%	
Insurance - General Liability	516010	7,519	4,721	4,721	3,567	(1,154)	-24.4%	
Dues	516500	1,603	956	956	1,479	523	54.7%	
Licenses	516550	0	4,244	4,244	0	(4,244)	-100.0%	
		FY2015 Governor's				Difference Between		Percent Change
		FY2015 Original	BAA	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	FY2016 Governor's	
		As Passed	Recommended	Recommended	Recommend and	Recommend and	Recommend and	
		Budget	Budget	Budget	FY2015 As Passed	FY2015 As Passed	FY2015 As Passed	
Other Purchased Services		FY2014 Actuals						
Advertising - Job Vacancies	516820	147	1,836	1,836	612	(1,224)	-66.7%	
Printing and Binding	517000	7,646	3,242	3,242	7,836	4,594	141.7%	
Photocopying	517020	2,165	163	163	2,218	2,055	1,260.7%	
Process&Printg Films, Microfilm	517050	814	0	0	0	0	0.0%	
Registration For Meetings&Conf	517100	3,967	1,530	1,530	4,080	2,550	166.7%	
Training - Info Tech	517110	0	0	0	0	0	0.0%	
Postage	517200	6,163	97	97	6,293	6,196	6,387.6%	
Postage - Bgs Postal Svcs Only	517205	666	0	0	638	638	0.0%	
Freight & Express Mail	517300	1,441	1,060	1,060	1,479	419	39.5%	
Outside Conf, Meetings, Etc	517500	2,055	0	0	0	0	0.0%	
Other Purchased Services	519000	308,921	(110)	(110)	0	110	-100.0%	
Agency Fee	519005	29,485	20,809	20,809	33,489	12,680	60.9%	
Human Resources Services	519006	11,360	9,984	9,984	14,585	4,601	46.1%	
Moving State Agencies	519040	5,230	0	0	459	459	0.0%	
Total: Other Purchased Services		389,349	51,740	51,740	81,211	29,471	57.0%	

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Property and Maintenance		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
Description	Code						
Disposal	510200	618	368	368	622	254	69.0%
Rep&Maint-Info Tech Hardware	513000	0	0	0	0	0	0.0%
Rep&Maint-Telecom&Ntwrkhw	513006	744	0	0	0	0	0.0%
Repair & Maint - Office Tech	513010	0	764	764	561	(203)	-26.6%
Repair&Maint-Non-Info Tech Equ	513100	0	0	0	0	0	0.0%
Total: Property and Maintenance		1,361	1,132	1,132	1,183	51	4.5%

Rental Other		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
Description	Code						
Rental - Auto	514550	448	27	27	459	432	1,600.0%
Rental - Office Equipment	514650	5,967	1,826	1,826	3,005	1,179	64.6%
Rental - Other	515000	22	8	8	9	1	12.5%
Total: Rental Other		6,436	1,861	1,861	3,473	1,612	86.6%

Rental Property		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
Description	Code						
Fee-For-Space Charge	515010	96,662	42,137	42,137	101,308	59,171	140.4%
Total: Rental Property		96,662	42,137	42,137	101,308	59,171	140.4%

State of Vermont

Supplies		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
Description	Code						
Office Supplies	520000	4,479	7,257	7,257	5,610	(1,647)	-22.7%
Other General Supplies	520500	461	0	0	474	474	0.0%
Educational Supplies	520540	98	0	0	0	0	0.0%
Food	520700	98	198	198	133	(65)	-32.8%
Water	520712	30	0	0	31	31	0.0%
Books&Periodicals-Library/Educ	521500	1,043	441	441	510	69	15.6%
Subscriptions	521510	0	155	155	236	81	52.3%
Total: Supplies		6,209	8,051	8,051	6,994	(1,057)	-13.1%

Travel		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
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	183	0	0	0	0	0.0%
Travel-Inst-Other Transp-Emp	518010	0	0	0	0	0	0.0%
Travel-Inst-Meals-Emp	518020	7	0	0	0	0	0.0%
Travel-Inst-Lodging-Emp	518030	0	0	0	0	0	0.0%
Travel-Inst-Incidentals-Emp	518040	168	0	0	0	0	0.0%
Travel-Inst-Incidentals-Nonemp	518340	0	0	0	0	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	417	285	285	459	174	61.1%
Travel-Outst-Other Transp-Emp	518510	2,551	1,984	1,984	2,040	56	2.8%
Travel-Outst-Meals-Emp	518520	848	823	823	867	44	5.3%
Travel-Outst-Lodging-Emp	518530	4,243	3,602	3,602	4,080	478	13.3%
Travel-Outst-Incidentals-Emp	518540	187	136	136	156	20	14.7%
Total: Travel		8,604	6,830	6,830	7,602	772	11.3%

Total: 2. OPERATING	1,232,913	755,050	755,050	495,220	(259,830)	-34.4%
Total Expenses:	3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%

State of Vermont

Fund Name	Fund Code	FY2014 Actuals	FY2015 Governor's		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
			FY2015 Original As Passed Budget	BAA Recommended Budget			
Financial Management Fund	59300	3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%
Funds Total:		3,578,708	3,022,716	3,022,716	2,819,330	(203,386)	-6.7%
Position Count					19.00		
FTE Total					19.00		

Personnel Summary Reports

 Department of Finance &
Management



Section 6

**FY 2016 Budget
Submission**

State of Vermont

FY2016 Governor's Recommended Budget Position Summary Report

1110003000-Finance and management - budget and management

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
020001	054000 - Director Budget & Management	1.00	1.00	77,022	30,610	5,892	113,524
020003	486700 - Budget & Management Analyst	1.00	1.00	60,154	27,008	4,602	91,764
020005	053800 - Senior Budget & Mgt Analyst	1.00	1.00	82,056	15,545	6,277	103,878
020007	486700 - Budget & Management Analyst	1.00	1.00	62,005	19,523	4,743	86,271
020008	525800 - Sr.Princpl Budgt and Mgmt Anal	1.00	1.00	70,325	21,139	5,380	96,844
020010	068100 - Admin Support Coordinator	1.00	1.00	55,828	26,242	4,272	86,342
020014	053800 - Senior Budget & Mgt Analyst	1.00	1.00	89,398	26,008	6,839	122,245
020069	053800 - Senior Budget & Mgt Analyst	1.00	1.00	77,542	35,838	5,932	119,312
027001	90120A - Commissioner	1.00	1.00	105,062	27,286	8,038	140,386
027003	90570D - Deputy Commissioner	1.00	1.00	88,802	26,558	6,794	122,154
027004	95250E - Executive Assistant	1.00	1.00	0	17,157	0	17,157
Total		11.00	11.00	768,194	272,914	58,769	1,099,877

Fund Code	Fund Name	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
10000	General Fund	7.65	10.00	579,925	196,305	44,365	820,595
21500	Inter-Unit Transfers Fund	3.35	1.00	188,269	76,609	14,404	279,282
Total		11.00	11.00	768,194	272,914	58,769	1,099,877

1115001000-Finance and management - financial operations

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
020009	030700 - Asst Dir Statewide Reporting	1.00	1.00	72,675	13,885	5,560	92,120
020012	031900 - Director Financial Operations	1.00	1.00	107,494	45,247	8,224	160,965
020013	065800 - Statewide Fin Rep Analyst II	1.00	1.00	70,824	21,227	5,418	97,469
020016	063900 - Helpdesk Analyst III	1.00	1.00	70,824	34,649	5,418	110,891
020026	487200 - Vision Support Specialist II	1.00	1.00	62,816	27,480	4,806	95,102
020028	068300 - VISION Financial Analyst II	1.00	1.00	53,310	10,458	4,078	67,846
020034	487200 - Vision Support Specialist II	1.00	1.00	51,626	17,830	3,950	73,406
020037	064100 - VISION Operations Analyst IV	1.00	1.00	75,026	29,641	5,740	110,407
020044	013300 - Statewide Grants Administrator	1.00	1.00	91,333	38,278	6,987	136,598
020046	030400 - Director Statewide Reporting	1.00	1.00	94,453	17,738	7,226	119,417
020046	030400 - Director Statewide Reporting	1.00	1.00	82,742	15,666	6,330	104,738
020051	064300 - Vision Financial Analyst I	1.00	1.00	53,602	31,601	4,100	89,303
020052	068300 - VISION Financial Analyst II	1.00	1.00	56,971	18,776	4,358	80,105
020053	065000 - Dir Statewide Accounting	1.00	1.00	77,605	35,848	5,936	119,389
020054	065800 - Statewide Fin Rep Analyst II	1.00	1.00	64,210	27,727	4,912	96,849
020055	018100 - Change Management Director	1.00	1.00	77,584	22,423	5,935	105,942
020070	487200 - Vision Support Specialist II	1.00	1.00	64,584	33,545	4,940	103,069
020071	056600 - Asst Dir of Statewide Account	1.00	1.00	70,824	34,649	5,418	110,891

Position Number	Classification	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
020073	068300 - VISION Financial Analyst II	1.00	1.00	53,310	31,550	4,078	88,938
Total		19.00	19.00	1,351,813	508,218	103,414	1,963,445

Fund Code	Fund Name	FTE	Count	Gross Salary	Benefits Total	Statutory Total	Total
59300	Financial Management Fund	19.00	19.00	1,351,813	508,218	103,414	1,963,445
Total		19.00	19.00	1,351,813	508,218	103,414	1,963,445

Organizational Charts

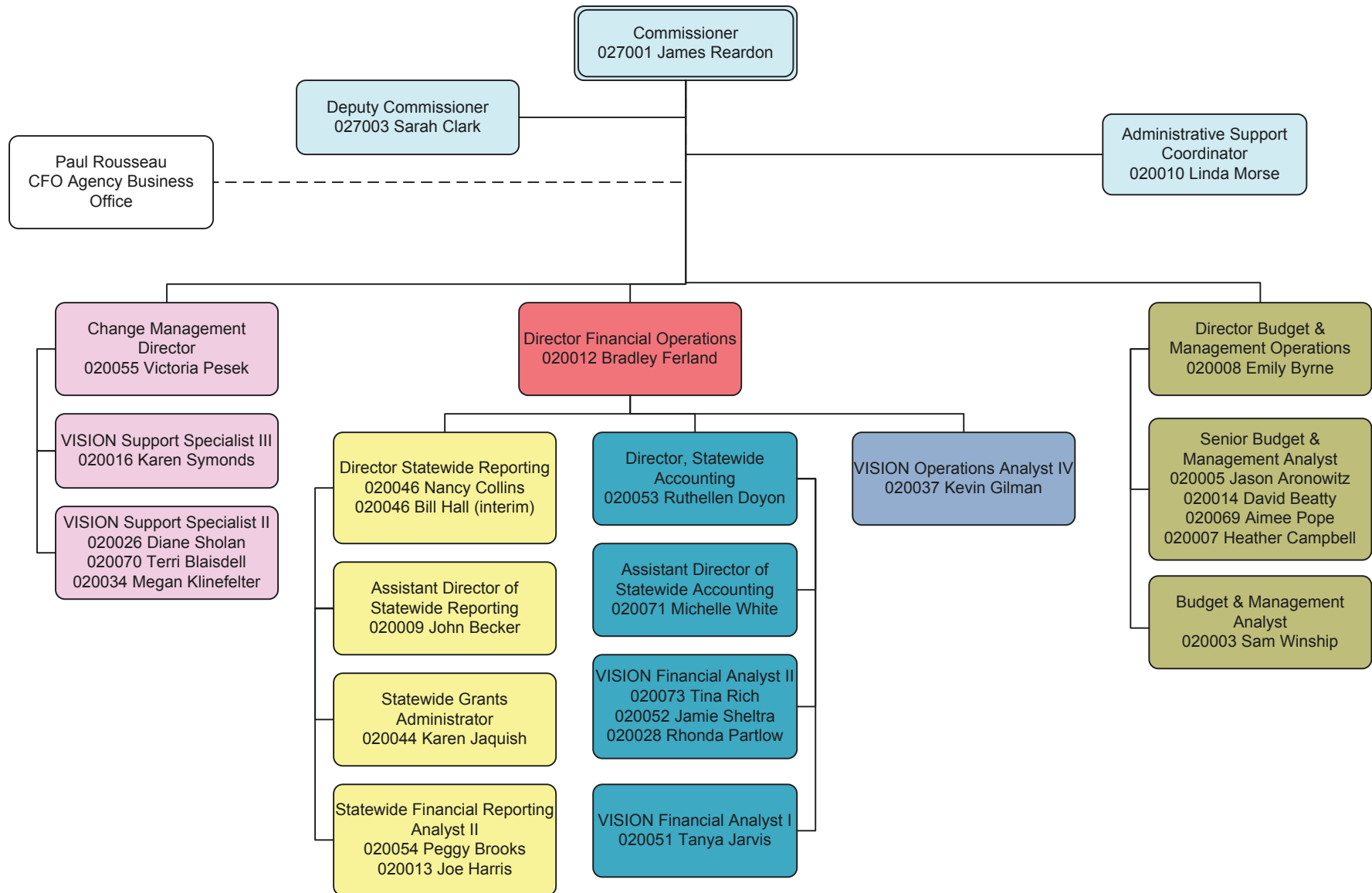
 Department of Finance &
Management



Section 7

**FY 2016 Budget
Submission**

Department of Finance & Management



Federal Receipts, Interdepartmental Receipts & Grants Out

 Department of Finance &
Management



Section 8

**FY 2016 Budget
Submission**

State of Vermont

Department: 1110003000 - Finance and management - budget and management

Budget Request Code	Fund	Justification	Est Amount
5146	21500	Time allocated for staff spent working on Financial Operations activities.	\$267,236
		Total	\$267,236

Carry Forward Report

 Department of Finance &
Management



Section 9

**FY 2016 Budget
Submission**

Department of Finance & Management

Carryforward Projections

Program	Final Carryforward 6/30/2014	FY 2015 Appropriated Funding	FY 2015 Estimated Expenditures	Estimated Carryforward 6/30/2015
General Fund:				
Finance - Budget & Management:	\$53,060	\$959,912	(\$1,012,973)	(\$0)
Total General Fund:	\$53,060	\$959,912	(\$1,012,973)	(\$0)
TOTALS:	\$53,060	\$959,912	(\$1,012,973)	(\$0)

Results-Based Accountability Reports



Department of Finance &
Management



Section 10

**FY 2016 Budget
Submission**

State of Vermont

Appropriation: 1115001000 Finance and management - financial operations

Objective: To provide statewide managers and business with a framework for developing and evaluating internal controls.

Measures	Unit	FY 14 Targets	FY 14 Actuals	FY 15 Targets	FY 15 Estimate	FY 16 Targets
Percentage of YES responses to total questions on the Internal Control Questionnaire	% of YES responses	95	95	96	96	96
Percentage of yes questions that Pass the Validation Review	% Passing Validation	95	95	96	96	96

Program Budget:	FY2014 Actuals	FY2015 Original	FY2015 Governor's	FY2016
		As Passed Budget	BAA Recommended Budget	Governor's Recommended Budget
Personal Services	2,345,795	2,267,666	2,267,666	2,324,110
Operating Expenses	1,232,913	755,050	755,050	495,220
Total Appropriation	3,578,708	3,022,716	3,022,716	2,819,330
Total Program Cost:	3,578,708	3,022,716	3,022,716	2,819,330