



Agency of Administration
DEPARTMENT OF FINANCE & MANAGEMENT

Sarah Clark, Secretary
Adam Greshin, Commissioner
FY2026 Budget Request



Fiscal Year 2026 Budget Request

Agency of Administration

**D E P A R T M E N T O F
F I N A N C E &
M A N A G E M E N T**

Sarah Clark, Secretary

Adam Greshin, Commissioner

Hardy Merrill, Deputy Commissioner

Aaron Brodeur, Budget Director

Budget Development

Holly Ferrant, AoA Chief Financial Officer

Jason Pinard, AoA Deputy Chief Financial Officer

Harmony Wilder, Financial Director II

Harley Oliver, Financial Director II

*Fiscal Year 2026 Budget Request
table of contents*

Agency of Administration

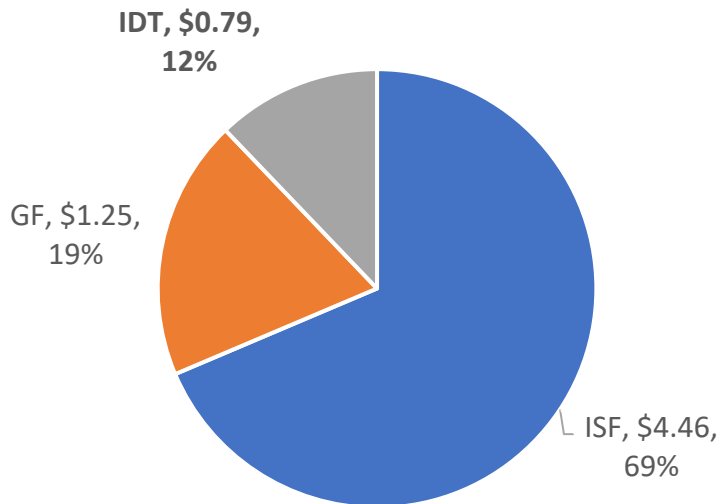
**D E P A R T M E N T O F
F I N A N C E &
M A N A G E M E N T**

Governor’s FY2026 Recommend, Summary & Highlights	4
Crosswalk	7
Budget Rollup Reports	9
Budget Detail Reports	11
Personnel Summary Reports	19

Agency of Administration,
Department of Finance & Management
FY 2026 Governor's Recommend Budget

MISSION: To promote, monitor and report upon the fiscal condition of State government. This mission is achieved through (1) the establishment and maintenance of centralized accounting functions that incorporate appropriate internal controls and generate reliable financial information in accordance with established accounting principles; and (2) the development, maintenance and advocacy for fiscally responsible budgets and related management recommendations for the Secretary of Administration and the Governor.

**Governor's Recommended Budget
FY 2026 (\$ millions)**



FY 2026 SUMMARY & HIGHLIGHTS

- The Department includes two divisions: The Division of Budget & Management (“BudMan”) and the Division of Financial Operations (“FinOps”).
- General Fund budget is up 6.0% from FY2025
 - Statewide budget targets were for 3% increase assuming Retirement, Health, and ISF rates flat with FY25; this target was met prior to implementing final FY26 rates.
- Internal Service Fund budget for BudMan and FinOps combined is up 7.0% from FY2025
 - Both divisions met 3% target prior to Retirement, Health, ISF increases.
- BudMan IDT increase \$233k due to Central Vermont Recovery Officer exempt position, created in DFM but funded by AoA-Sec’s Office – FEMA IDT fund.
- FinOps IDT increase \$400k driven by 3 limited service employees to backfill staff deployment for ERP Modernization project (funded by ERP one-time appropriation)
 - Balance of FinOps IDT budget is for ARPA-funded limited service grants position.

Agency of Administration - Department of Finance and Management

Program Name	Appropriation Dept ID	Program Purpose and Context	Program Services Provided	Program Website	Number of Measures Reported
Budget & Management Operations	1110003000	The Budget & Management Division of the Vermont Department of Finance & Management manages, administers and executes the annual budget cycle on behalf of the Governor [32 V.S.A. § 202]. The program's goal is to develop a balanced budget in accordance with the Governor's priorities that incurs minimal changes during the legislative session. The final resulting budget is monitored to ensure compliance with legal requirements and implemented in the most effective and efficient means possible to deliver necessary services to Vermont citizens and residents.	The Budget Office manages the centralized, statewide budget process and provides responsive and centralized budgetary services to all agencies and departments of state government so they may deliver services to Vermonters in an efficient, effective and fiscally prudent manner.	https://finance.vermont.gov/	3
Annual Comprehensive Financial Report	1115001000	To produce accurate and informative annual financial statement in accordance with Generally Accepted Accounting Principals (GAAP) and the Government Accounting and Standards Board Statements.	Financial Operations maintains and operates the State's centralized accounting system, VISION. We provide accounting and financial reporting guidance to departments and agencies to help ensure the State generates reliable financial information that is in accordance with Generally Accepted Accounting Principles (GAAP). This effort culminates in the publication of the State's Annual Comprehensive Financial Report (ACFR).	https://finance.vermont.gov/reports-and-publications/annual-comprehensive-financial-report	3
Internal Controls	1115001000	To provide statewide managers and business staff with a general framework for developing and evaluating their internal controls.	Provide guidance and tools to help department and agency management with meeting their responsibility for having internal controls in place that provide reasonable assurance in achievement of the following objectives: operations are effective and efficient; compliance with applicable laws, regulations and best business practices; financial and management data and reports are accurate, reliable and timely; assets are safeguarded against fraud, waste and abuse.	https://finance.vermont.gov/policies-and-procedures/internal-controls	3

Agency of Administration - Department of Finance and Management

Program Name	Appropriation Dept ID	Program Purpose and Context	Program Services Provided	Program Website	Number of Measures Reported
Budget & Management Operations	1110003000	The Budget & Management Division of the Vermont Department of Finance & Management manages, administers and executes the annual budget cycle on behalf of the Governor [32 V.S.A. § 202]. The program's goal is to develop a balanced budget in accordance with the Governor's priorities that incurs minimal changes during the legislative session. The final resulting budget is monitored to ensure compliance with legal requirements and implemented in the most effective and efficient means possible to deliver necessary services to Vermont citizens and residents.	The Budget Office manages the centralized, statewide budget process and provides responsive and centralized budgetary services to all agencies and departments of state government so they may deliver services to Vermonter in an efficient, effective and fiscally prudent manner.	https://finance.vermont.gov/	3
Annual Comprehensive Financial Report	1115001000	To produce accurate and informative annual financial statement in accordance with Generally Accepted Accounting Principals (GAAP) and the Government Accounting and Standards Board Statements.	Financial Operations maintains and operates the State's centralized accounting system, VISION. We provide accounting and financial reporting guidance to departments and agencies to help ensure the State generates reliable financial information that is in accordance with Generally Accepted Accounting Principles (GAAP). This effort culminates in the publication of the State's Annual Comprehensive Financial Report (ACFR).	https://finance.vermont.gov/reports-and-publications/annual-comprehensive-financial-report	3
Internal Controls	1115001000	To provide statewide managers and business staff with a general framework for developing and evaluating their internal controls.	Provide guidance and tools to help department and agency management with meeting their responsibility for having internal controls in place that provide reasonable assurance in achievement of the following objectives: operations are effective and efficient; compliance with applicable laws, regulations and best business practices; financial and management data and reports are accurate, reliable and timely; assets are safeguarded against fraud, waste and abuse.	https://finance.vermont.gov/policies-and-procedures/internal-controls	3

Fiscal Year 2026 Budget Development Form: Department of Finance & Management [01115 - Financial Operations]

	General \$\$	Transp \$\$	Educat \$\$	Special \$\$	Federal \$\$	Int. Service \$\$	Interdept'l Transfer \$\$	Total \$\$
Approp #1 [1115001000]: Financial Operations FY 2025 Approp	0	0	0	0	0	3,499,357	140,903	3,640,260
Other Changes: (Please insert changes to your base appropriation that occurred after the passage of the FY 2025 budget)								0
FY 2025 Other Changes	0	0	0	0	0	0	0	0
Total Approp. After FY 2025 Other Changes	0	0	0	0	0	3,499,357	140,903	3,640,260
CURRENT SERVICE LEVEL/CURRENT LAW	0	0	0	0	0	267,814	403,024	670,838
<i>Personal Services</i>	0	0	0	0	0	388,706	403,024	791,730
500000: Salary & Wages: Classified Employees						114,736	215,924	330,660
500010: Salary & Wages: Exempt Employees								
500060: Overtime						150		
501500: Health Insurance: Classified Employees						112,843	100,662	213,505
501510: Health Insurances: Exempt Employees								
502000: Retirement: Classified Employees						68,123	64,170	132,293
502010: Retirement: Exempt Employees								
All Other Employee Payroll Related Fringe Benefits						8,265	20,413	28,678
504040: VT Family & Medical Leave Insurance Premium						423	802	1,225
504045: Child Care Contribution						2,340	1,053	3,393
505200: Workers' Compensation Insurance Premium						1,826		1,826
508000: Vacancy Turnover Savings								0
506199: Other Personal Services (Per the FY26 Budget Instructions)						77,500		77,500
Other adjustments to Personal Service expense Account Codes:						2,500		2,500
								0
								0
<i>Operating Expenses</i>	0	0	0	0	0	(120,892)	0	(120,892)
515010: Fee-for-Space Charge						(12,101)		(1,093)
516000: Insurance Other Than Employee Benefits						(1,093)		(1,093)
516010: Insurance - General Liability						1,774		1,774
516671: VISION/ISD						1,844		1,844
516685: ADS Allocated Charge						6,500		6,500
519006: Human Resources Services						3,180		3,180
523620: Single Audit Allocation						238		238
Other adjustments to Operating Expense Account Codes:						4,508		4,508
516660: ADS Service Level Agreement						87,197		87,197
508000: Vacancy Turnover Savings						(212,939)		(212,939)
								0
<i>Grants</i>	0	0	0	0	0	0	0	0
Subtotal of Increases/Decreases	0	0	0	0	0	267,814	403,024	670,838
FY 2026 Governor Recommend	0	0	0	0	0	3,767,171	543,927	4,311,098

Fiscal Year 2026 Budget Development Form: Department of Finance & Management [01110 - Budget & Management]

	General \$\$	Transp \$\$	Educat \$\$	Special \$\$	Federal \$\$	Int. Service \$\$	Interdept'l Transfer \$\$	Total \$\$
Approp #1 [1110003000] Budget & Management: FY 2025 Approp	1,183,688	0	0	0	0	666,328	9,833	1,859,849
Other Changes: (Please insert changes to your base appropriation that occurred after the passage of the FY 2025 budget)								0
FY 2025 Other Changes	0	0	0	0	0	0	0	0
Total Approp. After FY 2025 Other Changes	1,183,688	0	0	0	0	666,328	9,833	1,859,849
CURRENT SERVICE LEVEL/CURRENT LAW	70,871	0	0	0	0	22,031	233,189	326,091
<i>Personal Services</i>	<i>50,631</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>32,501</i>	<i>233,189</i>	<i>316,321</i>
500000: Salary & Wages: Classified Employees	32,749					10,534	156,770	200,053
500010: Salary & Wages: Exempt Employees								
500060: Overtime	(4,546)					(455)		(5,001)
501500: Health Insurance: Classified Employees	20,846					12,992	16,177	50,015
501510: Health Insurances: Exempt Employees								
502000: Retirement: Classified Employees	23,456					7,161	45,150	75,767
502010: Retirement: Exempt Employees								
All Other Employee Payroll Related Fringe Benefits	2,226					511	13,820	16,557
504040: VT Family & Medical Leave Insurance Premium	(181)					(264)	582	137
504045: Child Care Contribution	911					294	690	1,895
505200: Workers' Compensation Insurance Premium	1,400					442		1,842
508000: Vacancy Turnover Savings (Total is \$110,790 GF)	(23,282)					(7,606)		(30,888)
506199: Other Personal Services (Per the FY26 Budget Instructions)						10,142		10,142
Other reductions to Personal Services Expense Account Codes:	(2,948)					(1,250)		(4,198)
								0
								0
<i>Operating Expenses</i>	<i>20,240</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(10,470)</i>	<i>0</i>	<i>9,770</i>
515010: Fee-for-Space Charge	(5,244)					(1,657)		1,125
516000: Insurance Other Than Employee Benefits	1,125							1,125
516010: Insurance - General Liability	1,083							1,083
516671: VISION/ISD	1,535							1,535
516685: ADS Allocated Charge	2,436							2,436
519006: Human Resources Services	1,117							1,117
523620: Single Audit Allocation	1,150					592		1,742
Other adjustments to Operating Expense Account Codes:	15,895							15,895
516660: ADS Service Level Agreement	1,143					(9,405)		(8,262)
								0
								0
<i>Grants</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
								0
								0
Subtotal of Increases/Decreases	70,871	0	0	0	0	22,031	233,189	326,091
FY 2026 Governor Recommend	1,254,559	0	0	0	0	688,359	243,022	2,185,940
Department of Finance & Management FY 2025 Appropriation	1,183,688	0	0	0	0	4,165,685	150,736	5,500,109
Reductions and Other Changes	0	0	0	0	0	0	0	0
FY 2025 Total After Other Changes	1,183,688	0	0	0	0	4,165,685	150,736	5,500,109
TOTAL INCREASES/DECREASES	70,871	0	0	0	0	289,845	636,213	996,929
Department of Finance & Management FY 2026 Governor Recommend	1,254,559	0	0	0	0	4,455,530	786,949	6,497,038

**State of Vermont
Budget Rollup Report**

Organization: 1110003000 - Finance and Management - Budget and Management

Budget Object Group: 1. PERSONAL SERVICES

Budget Object Rollup Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Salaries and Wages	920,908	822,253	822,253	986,417	164,164	20.0%
Fringe Benefits	464,300	483,551	483,551	629,764	146,213	30.2%
Contracted and 3rd Party Service	221,226	221,139	221,139	216,941	(4,198)	-1.9%
PerDiem and Other Personal Services	129	0	0	10,142	10,142	100.0%
Budget Object Group Total: 1. PERSONAL SERVICES	1,606,562	1,526,943	1,526,943	1,843,264	316,321	20.7%

Budget Object Group: 2. OPERATING

Budget Object Rollup Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
IT/Telecom Services and Equipment	43,175	146,599	146,599	154,798	8,199	5.6%
IT Repair and Maintenance Services	689	0	0	600	600	100.0%
Other Operating Expenses	33,443	35,920	35,920	37,662	1,742	4.8%
Other Rental	0	600	600	0	(600)	-100.0%
Other Purchased Services	60,422	66,458	66,458	73,058	6,600	9.9%
Property and Maintenance	15	110	110	15	(95)	-86.4%
Property Rental	71,513	83,069	83,069	76,168	(6,901)	-8.3%
Supplies	119	150	150	36	(114)	-76.0%
Travel	337	0	0	339	339	100.0%
Budget Object Group Total: 2. OPERATING	209,714	332,906	332,906	342,676	9,770	2.9%

Total Expenditures	1,816,275	1,859,849	1,859,849	2,185,940	326,091	17.5%
---------------------------	------------------	------------------	------------------	------------------	----------------	--------------

Fund Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
General Funds	1,261,066	1,183,688	1,183,688	1,254,559	70,871	6.0%
ISF Funds	555,209	666,328	666,328	688,359	22,031	3.3%
IDT Funds	0	9,833	9,833	243,022	233,189	2,371.5%
Funds Total	1,816,275	1,859,849	1,859,849	2,185,940	326,091	17.5%

Position Count	10
FTE Total	10

**State of Vermont
Budget Rollup Report**

Organization: 1115001000 - Finance and Management - Financial Operations

Budget Object Group: 1. PERSONAL SERVICES

Budget Object Rollup Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Salaries and Wages	1,781,139	1,686,533	1,686,533	1,887,812	201,279	11.9%
Fringe Benefits	1,034,028	1,066,560	1,066,560	1,448,666	382,106	35.8%
Contracted and 3rd Party Service	0	0	0	2,500	2,500	100.0%
PerDiem and Other Personal Services	0	0	0	77,500	77,500	100.0%
Budget Object Group Total: 1. PERSONAL SERVICES	2,815,166	2,753,093	2,753,093	3,416,478	663,385	24.1%

Budget Object Group: 2. OPERATING

Budget Object Rollup Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Equipment	50	500	500	500	0	0.0%
IT/Telecom Services and Equipment	302,747	638,395	638,395	670,707	32,312	5.1%
IT Repair and Maintenance Services	285,310	21,323	21,323	600	(20,723)	-97.2%
Other Operating Expenses	8,830	4,899	4,899	6,286	1,387	28.3%
Other Rental	0	0	0	0	0	0.0%
Other Purchased Services	73,481	73,743	73,743	79,803	6,060	8.2%
Property and Maintenance	(3)	180	180	48	(132)	-73.3%
Property Rental	120,077	145,627	145,627	133,526	(12,101)	-8.3%
Supplies	1,147	2,300	2,300	2,100	(200)	-8.7%
Travel	918	200	200	1,050	850	425.0%
Budget Object Group Total: 2. OPERATING	792,556	887,167	887,167	894,620	7,453	0.8%

Total Expenditures	3,607,723	3,640,260	3,640,260	4,311,098	670,838	18.4%
---------------------------	------------------	------------------	------------------	------------------	----------------	--------------

Fund Name	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
General Funds	139,833	0	0	0	0	0.0%
Coronavirus Relief Fund	0	0	0	0	0	0.0%
ISF Funds	3,332,883	3,499,357	3,499,357	3,767,171	267,814	7.7%
IDT Funds	135,007	140,903	140,903	543,927	403,024	286.0%
Funds Total	3,607,723	3,640,260	3,640,260	4,311,098	670,838	18.4%

Position Count	23
FTE Total	23

**State of Vermont
Budget Detail Report**

Organization: 1110003000 - Finance and Management - Budget and Management

Budget Object Group: 1. PERSONAL SERVICES

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Salaries and Wages							
Description	Code						
Classified Employees	500000	916,726	568,714	568,714	596,295	27,581	4.8%
Exempt	500010	0	348,818	348,818	521,290	172,472	49.4%
Overtime	500060	4,181	5,001	5,001	0	(5,001)	-100.0%
Vacancy Turnover Savings	508000	0	(100,280)	(100,280)	(131,168)	(30,888)	30.8%
Total: Salaries and Wages		920,908	822,253	822,253	986,417	164,164	20.0%

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Fringe Benefits							
Description	Code						
FICA - Classified Employees	501000	68,771	43,509	43,509	45,616	2,107	4.8%
FICA - Exempt	501010	0	26,684	26,684	39,671	12,987	48.7%
Health Ins - Classified Empl	501500	159,285	110,638	110,638	122,506	11,868	10.7%
Health Ins - Exempt	501510	0	59,264	59,264	97,411	38,147	64.4%
Retirement - Classified Empl	502000	209,100	151,847	151,847	171,732	19,885	13.1%
Retirement - Exempt	502010	0	56,996	56,996	112,878	55,882	98.0%
Dental - Classified Employees	502500	6,394	5,118	5,118	5,118	0	0.0%
Dental - Exempt	502510	0	2,562	2,562	3,415	853	33.3%
Life Ins - Classified Empl	503000	4,561	2,848	2,848	2,563	(285)	-10.0%
Life Ins - Exempt	503010	0	1,748	1,748	2,242	494	28.3%
LTD - Classified Employees	503500	1,529	956	956	1,003	47	4.9%
LTD - Exempt	503510	0	586	586	873	287	49.0%
EAP - Classified Empl	504000	305	204	204	222	18	8.8%
EAP - Exempt	504010	0	102	102	151	49	48.0%
FMLI	504040	0	3,403	3,403	3,540	137	4.0%
Child Care Contribution Exp	504045	0	3,025	3,025	4,920	1,895	62.6%
Employee Moving Expense	504540	0	0	0	0	0	0.0%
Workers Comp - Ins Premium	505200	14,355	14,061	14,061	15,903	1,842	13.1%
Total: Fringe Benefits		464,300	483,551	483,551	629,764	146,213	30.2%

**State of Vermont
Budget Detail Report**

Contracted and 3rd Party Service		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Contr & 3Rd Party - Financial	507100	3,216	1,700	1,700	0	(1,700)	-100.0%
Contr&3Rd Pty-Educ & Training	507350	8,900	0	0	0	0	0.0%
Contr&3Rd Pty - Info Tech	507550	209,110	219,439	219,439	216,941	(2,498)	-1.1%
Other Contr and 3Rd Pty Serv	507600	0	0	0	0	0	0.0%
Total: Contracted and 3rd Party Service		221,226	221,139	221,139	216,941	(4,198)	-1.9%

PerDiem and Other Personal Services		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Catamount Health Assessment	505700	129	0	0	0	0	0.0%
Other Personal Services	506199	0	0	0	10,142	10,142	100.0%
Total: PerDiem and Other Personal Services		129	0	0	10,142	10,142	100.0%
Total: 1. PERSONAL SERVICES		1,606,562	1,526,943	1,526,943	1,843,264	316,321	20.7%

Budget Object Group: 2. OPERATING

IT/Telecom Services and Equipment		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
ADS VOIP Expense	516605	249	1,400	1,400	249	(1,151)	-82.2%
Telecom-Mobile Wireless Data	516623	0	500	500	0	(500)	-100.0%
Telecom-Telephone Services	516652	0	0	0	0	0	0.0%
Telecom-Wireless Phone Service	516659	4,238	5,000	5,000	4,238	(762)	-15.2%
ADS Enterp App Supp SOV Emp Exp	516660	0	115,000	115,000	106,738	(8,262)	-7.2%
ADS End User Computing Exp.	516662	15,813	0	0	15,813	15,813	100.0%
ADS EA SOV Employee Expense	516667	0	0	0	0	0	0.0%
It Intsvccost-Vision/Isdassess	516671	9,822	10,108	10,108	11,643	1,535	15.2%
ADS Centrex Exp.	516672	0	400	400	0	(400)	-100.0%
ADS PM SOV Employee Expense	516683	0	0	0	0	0	0.0%
ADS Allocation Exp.	516685	10,895	11,523	11,523	13,959	2,436	21.1%
Hw - Computer Peripherals	522201	615	1,000	1,000	615	(385)	-38.5%
Hardware - Desktop & Laptop Pc	522216	1,543	1,668	1,668	1,543	(125)	-7.5%
Total: IT/Telecom Services and Equipment		43,175	146,599	146,599	154,798	8,199	5.6%

**State of Vermont
Budget Detail Report**

IT Repair and Maintenance Services		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Repair & Maint - Office Tech	513010	689	0	0	600	600	100.0%
Total: IT Repair and Maintenance Services		689	0	0	600	600	100.0%

Other Operating Expenses		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Accreditation/Certification	516575	1,150	0	0	0	0	0.0%
Single Audit Allocation	523620	32,293	35,920	35,920	37,662	1,742	4.8%
Claims/Small Claims	523840	0	0	0	0	0	0.0%
Interest Expense	551000	0	0	0	0	0	0.0%
Total: Other Operating Expenses		33,443	35,920	35,920	37,662	1,742	4.8%

Other Rental		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Rental - Office Equipment	514650	0	600	600	0	(600)	-100.0%
Rental - Other	515000	0	0	0	0	0	0.0%
Total: Other Rental		0	600	600	0	(600)	-100.0%

Other Purchased Services		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Insurance Other Than Empl Bene	516000	799	670	670	1,795	1,125	167.9%
Insurance - General Liability	516010	6,275	6,589	6,589	7,672	1,083	16.4%
Property Insurance	516099	0	0	0	0	0	0.0%
Dues	516500	20,478	28,950	28,950	29,833	883	3.1%
Advertising - Job Vacancies	516820	0	200	200	0	(200)	-100.0%
Printing & Binding-Bgs Copy Ct	517005	358	550	550	358	(192)	-34.9%
Registration For Meetings&Conf	517100	495	0	0	495	495	100.0%
Postage	517200	4	0	0	4	4	100.0%
Postage - Bgs Postal Svcs Only	517205	67	25	25	68	43	172.0%
Instate Conf, Meetings, Etc	517400	50	0	0	50	50	100.0%
Agency Fee	519005	24,717	21,617	21,617	23,809	2,192	10.1%
Human Resources Services	519006	7,180	7,857	7,857	8,974	1,117	14.2%
Total: Other Purchased Services		60,422	66,458	66,458	73,058	6,600	9.9%

**State of Vermont
Budget Detail Report**

Property and Maintenance		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Recycling	510220	15	110	110	15	(95)	-86.4%
Other Repair & Maint Serv	513200	0	0	0	0	0	0.0%
Total: Property and Maintenance		15	110	110	15	(95)	-86.4%

Property Rental		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Rent Land & Bldgs-Office Space	514000	0	0	0	0	0	0.0%
Fee-For-Space Charge	515010	71,513	83,069	83,069	76,168	(6,901)	-8.3%
Total: Property Rental		71,513	83,069	83,069	76,168	(6,901)	-8.3%

Supplies		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Office Supplies	520000	36	150	150	36	(114)	-76.0%
Food	520700	83	0	0	0	0	0.0%
Subscriptions	521510	0	0	0	0	0	0.0%
Total: Supplies		119	150	150	36	(114)	-76.0%

Travel		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	321	0	0	322	322	100.0%
Travel-Inst-Other Transp-Emp	518010	16	0	0	17	17	100.0%
Total: Travel		337	0	0	339	339	100.0%

Total: 2. OPERATING		209,714	332,906	332,906	342,676	9,770	2.9%
Total Expenditures		1,816,275	1,859,849	1,859,849	2,185,940	326,091	17.5%

**State of Vermont
Budget Detail Report**

Organization: 1115001000 - Finance and Management - Financial Operations

Budget Object Group: 1. PERSONAL SERVICES

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Salaries and Wages							
Description	Code						
Classified Employees	500000	1,775,621	1,764,941	1,764,941	2,095,601	330,660	18.7%
Overtime	500060	5,517	5,000	5,000	5,150	150	3.0%
Vacancy Turnover Savings	508000	0	(83,408)	(83,408)	(212,939)	(129,531)	155.3%
Total: Salaries and Wages		1,781,139	1,686,533	1,686,533	1,887,812	201,279	11.9%

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Fringe Benefits							
Description	Code						
FICA - Classified Employees	501000	129,378	135,017	135,017	160,313	25,296	18.7%
Health Ins - Classified Empl	501500	377,160	397,059	397,059	610,564	213,505	53.8%
Retirement - Classified Empl	502000	475,564	471,240	471,240	603,533	132,293	28.1%
Dental - Classified Employees	502500	17,754	17,060	17,060	19,619	2,559	15.0%
Life Ins - Classified Empl	503000	8,385	8,475	8,475	8,669	194	2.3%
LTD - Classified Employees	503500	1,616	1,642	1,642	2,100	458	27.9%
EAP - Classified Empl	504000	681	680	680	851	171	25.1%
FMLI	504040	0	6,550	6,550	7,775	1,225	18.7%
Child Care Contribution Exp	504045	0	5,827	5,827	9,220	3,393	58.2%
Workers Comp - Ins Premium	505200	23,491	23,010	23,010	26,022	3,012	13.1%
Total: Fringe Benefits		1,034,028	1,066,560	1,066,560	1,448,666	382,106	35.8%

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Contracted and 3rd Party Service							
Description	Code						
Contr&3Rd Pty - Info Tech	507550	0	0	0	2,500	2,500	100.0%
Total: Contracted and 3rd Party Service		0	0	0	2,500	2,500	100.0%

		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
PerDiem and Other Personal Services							
Description	Code						
Other Personal Services	506199	0	0	0	77,500	77,500	100.0%
Other Pers Serv	506200	0	0	0	0	0	0.0%
Total: PerDiem and Other Personal Services		0	0	0	77,500	77,500	100.0%

**State of Vermont
Budget Detail Report**

Total: 1. PERSONAL SERVICES	2,815,166	2,753,093	2,753,093	3,416,478	663,385	24.1%
------------------------------------	-----------	-----------	-----------	-----------	---------	-------

Budget Object Group: 2. OPERATING

Equipment		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Maintenance Equipment	522300	0	0	0	0	0	0.0%
Office Equipment	522410	0	0	0	0	0	0.0%
Furniture & Fixtures	522700	50	500	500	500	0	0.0%
Total: Equipment		50	500	500	500	0	0.0%

IT/Telecom Services and Equipment		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Software-License-ApplicaSupprt	516551	0	0	0	0	0	0.0%
ADS VOIP Expense	516605	5,885	5,411	5,411	5,700	289	5.3%
Telecom-Mobile Wireless Data	516623	0	0	0	0	0	0.0%
Telecom-Telephone Services	516652	0	0	0	0	0	0.0%
Telecom-Wireless Phone Service	516659	0	0	0	0	0	0.0%
ADS Enterp App Supp SOV Emp Exp	516660	0	356,657	356,657	379,983	23,326	6.5%
ADS End User Computing Exp.	516662	223,965	0	0	200,000	200,000	100.0%
ADS EA SOV Employee Expense	516667	0	200,000	200,000	0	(200,000)	-100.0%
It Intsvccost-Vision/Isdassess	516671	17,955	21,474	21,474	23,318	1,844	8.6%
ADS Centrex Exp.	516672	0	0	0	0	0	0.0%
ADS Allocation Exp.	516685	23,001	25,606	25,606	32,106	6,500	25.4%
Software as a Service	519085	21,651	21,147	21,147	22,000	853	4.0%
Hw - Computer Peripherals	522201	2,853	600	600	1,600	1,000	166.7%
Hardware - Desktop & Laptop Pc	522216	7,288	7,500	7,500	6,000	(1,500)	-20.0%
Hw - Printers,Copiers,Scanners	522217	150	0	0	0	0	0.0%
Total: IT/Telecom Services and Equipment		302,747	638,395	638,395	670,707	32,312	5.1%

IT Repair and Maintenance Services		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Repair & Maint - Office Tech	513010	600	600	600	600	0	0.0%
Software-Rep&Maint-ApplicaSupp	513050	284,710	20,723	20,723	0	(20,723)	-100.0%
Total: IT Repair and Maintenance Services		285,310	21,323	21,323	600	(20,723)	-97.2%

**State of Vermont
Budget Detail Report**

Other Operating Expenses		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Accreditation/Certification	516575	0	0	0	1,150	1,150	100.0%
Single Audit Allocation	523620	8,830	4,899	4,899	5,136	237	4.8%
Penalties	551065	0	0	0	0	0	0.0%
Total: Other Operating Expenses		8,830	4,899	4,899	6,286	1,387	28.3%

Other Rental		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Rental - Office Equipment	514650	0	0	0	0	0	0.0%
Total: Other Rental		0	0	0	0	0	0.0%

Other Purchased Services		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Insurance Other Than Empl Bene	516000	1,303	1,093	1,093	0	(1,093)	-100.0%
Insurance - General Liability	516010	10,237	10,781	10,781	12,555	1,774	16.5%
Property Insurance	516099	0	0	0	0	0	0.0%
Dues	516500	0	1,150	1,150	0	(1,150)	-100.0%
Advertising - Job Vacancies	516820	0	0	0	0	0	0.0%
Printing & Binding-Bgs Copy Ct	517005	6,419	3,725	3,725	6,600	2,875	77.2%
Photocopying	517020	63	300	300	100	(200)	-66.7%
Empl Train & Background Checks	517120	0	5,000	5,000	0	(5,000)	-100.0%
Postage - Bgs Postal Svcs Only	517205	570	800	800	800	0	0.0%
Freight & Express Mail	517300	42	0	0	0	0	0.0%
Instate Conf, Meetings, Etc	517400	970	0	0	1,000	1,000	100.0%
Outside Conf, Meetings, Etc	517500	295	0	0	300	300	100.0%
Agency Fee	519005	37,933	33,434	33,434	37,808	4,374	13.1%
Human Resources Services	519006	15,159	17,460	17,460	20,640	3,180	18.2%
Moving State Agencies	519040	490	0	0	0	0	0.0%
Total: Other Purchased Services		73,481	73,743	73,743	79,803	6,060	8.2%

Property and Maintenance		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Rubbish Removal	510210	(18)	0	0	0	0	0.0%
Recycling	510220	15	180	180	48	(132)	-73.3%
Other Repair & Maint Serv	513200	0	0	0	0	0	0.0%
Total: Property and Maintenance		-3	180	180	48	(132)	-73.3%

**State of Vermont
Budget Detail Report**

Property Rental		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Fee-For-Space Charge	515010	120,077	145,627	145,627	133,526	(12,101)	-8.3%
Total: Property Rental		120,077	145,627	145,627	133,526	(12,101)	-8.3%

Supplies		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Office Supplies	520000	541	1,200	1,200	1,000	(200)	-16.7%
Stationary & Envelopes	520015	134	600	600	600	0	0.0%
Electronic	520550	0	0	0	0	0	0.0%
Subscriptions	521510	0	0	0	0	0	0.0%
Other Books & Periodicals	521520	472	500	500	500	0	0.0%
Total: Supplies		1,147	2,300	2,300	2,100	(200)	-8.7%

Travel		FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
Description	Code						
Travel-Inst-Auto Mileage-Emp	518000	21	200	200	50	(150)	-75.0%
Travel-Inst-Other Transp-Emp	518010	0	0	0	0	0	0.0%
Travel-Outst-Auto Mileage-Emp	518500	125	0	0	200	200	100.0%
Travel-Outst-Lodging-Emp	518530	749	0	0	800	800	100.0%
Travel-Outst-Incidentals-Emp	518540	24	0	0	0	0	0.0%
Total: Travel		918	200	200	1,050	850	425.0%

Total: 2. OPERATING	792,556	887,167	887,167	894,620	7,453	0.8%
----------------------------	----------------	----------------	----------------	----------------	--------------	-------------

Total Expenditures	3,607,723	3,640,260	3,640,260	4,311,098	670,838	18.4%
---------------------------	------------------	------------------	------------------	------------------	----------------	--------------

Fund Name	Fund Code	FY2024 Actuals	FY2025 Original As Passed Budget	FY2025 Governor's BAA Recommended Budget	FY2026 Governor's Recommended Budget	Difference Between FY2026 Governor's Recommend and FY2025 As Passed	Percent Change FY2026 Governor's Recommend and FY2025 As Passed
General Fund	10000	1,400,899	1,183,688	1,183,688	1,254,559	70,871	6.0%
Inter-Unit Transfers Fund	21500	135,007	150,736	150,736	553,760	403,024	267.4%
FEMA IDT Fund	21501	0	0	0	233,189	233,189	100.0%
Coronavirus Relief Fund	22045	0	0	0	0	0	0.0%
Financial Management Fund	59300	3,888,092	4,165,685	4,165,685	4,455,530	289,845	7.0%
Funds Total		5,423,998	5,500,109	5,500,109	6,497,038	996,929	18.1%

Position Count	33
FTE Total	33.00

**State of Vermont
Position Summary Report**

1115001000-Finance and Management - Financial Operations

Position Number	Classification	FTE	Count	Gross Salary	State Benefits	Federally Mandated	Total
020009	030700 - Asst Dir Statewide Reporting	1.00	1	105,435	59,818	8,066	173,319
020012	068200 - Statewide Fin Rpt Analyst III	1.00	1	95,659	56,866	7,318	159,843
020013	065800 - Statewide Fin Rep Analyst II	1.00	1	89,565	65,179	6,852	161,596
020016	015200 - Change Management Analyst	1.00	1	87,069	27,046	6,660	120,775
020026	487200 - Vision Support Specialist II	1.00	1	74,422	36,786	5,693	116,901
020028	068300 - VISION Financial Analyst II	1.00	1	82,181	62,811	6,287	151,279
020034	487210 - Vision Support Specialist III	1.00	1	84,178	63,410	6,440	154,028
020037	064100 - VISION Operations Analyst IV	1.00	1	92,477	55,904	7,075	155,456
020044	013300 - Statewide Grants Administrator	1.00	1	101,982	76,186	7,802	185,970
020046	030400 - Director Statewide Reporting	1.00	1	128,773	77,025	9,851	215,649
020051	068300 - VISION Financial Analyst II	1.00	1	84,490	63,505	6,463	154,458
020052	548800 - VISION Financial Analyst III	1.00	1	79,144	37,864	6,055	123,063
020053	065000 - Dir Statewide Accounting	1.00	1	124,613	65,611	9,533	199,757
020054	065800 - Statewide Fin Rep Analyst II	1.00	1	87,069	40,731	6,660	134,460
020055	487220 - VISION Support Manager	1.00	1	98,862	44,128	7,563	150,553
020069	548801 - VISION Financial Analyst IV	1.00	1	87,069	54,124	6,660	147,853
020070	487210 - Vision Support Specialist III	1.00	1	84,178	39,716	6,440	130,334
020071	056600 - Asst Dir of Statewide Account	1.00	1	115,898	62,980	8,867	187,745
020073	068300 - VISION Financial Analyst II	1.00	1	82,181	62,811	6,287	151,279
020075	013300 - Statewide Grants Administrator	1.00	1	101,982	58,776	7,802	168,560
020076	068300 - VISION Financial Analyst II	1.00	1	65,104	49,036	4,980	119,120
020077	068300 - VISION Financial Analyst II	1.00	1	65,104	49,036	4,980	119,120
020078	068200 - Statewide Fin Rpt Analyst III	1.00	1	78,166	52,982	5,979	137,127
Total		23.00	23	2,095,601	1,262,331	160,313	3,518,245

Fund Code	Fund Name	FTE	Count	Gross Salary	State Benefits	Federally Mandated	Total
21500	Inter-Unit Transfers Fund	4.00	4	310,356	209,830	23,741	543,927
59300	Financial Management Fund	19.00	19	1,785,245	1,052,501	136,572	2,974,318
Total		23.00	23	2,095,601	1,262,331	160,313	3,518,245

Note: Numbers may not sum to total due to rounding.

**State of Vermont
Position Summary Report**

1110003000-Finance and Management - Budget and Management

Position Number	Classification	FTE	Count	Gross Salary	State Benefits	Federally Mandated	Total
020001	054000 - Director Budget & Management	1.00	1	148,658	61,975	11,373	222,006
020003	525800 - Sr.Princpl Bdgt & Mgmt Analyst	1.00	1	98,862	67,988	7,563	174,413
020005	053800 - Senior Budget & Mgt Analyst	1.00	1	117,458	63,451	8,985	189,894
020008	486700 - Budget & Management Analyst	1.00	1	78,894	24,724	6,035	109,653
020014	486700 - Budget & Management Analyst	1.00	1	73,528	51,582	5,625	130,735
020074	486700 - Budget & Management Analyst	1.00	1	78,895	38,262	6,035	123,192
027001	90120A - Commissioner	1.00	1	163,530	60,052	12,304	235,886
027003	90570D - Deputy Commissioner	1.00	1	133,910	54,736	10,244	198,890
027006	91590E - Private Secretary	1.00	1	67,080	41,378	5,130	113,588
027007	95010E - Executive Director	1.00	1	156,770	64,426	11,993	233,189
Total		10.00	10	1,117,585	528,574	85,287	1,731,446

Fund Code	Fund Name	FTE	Count	Gross Salary	State Benefits	Federally Mandated	Total
10000	General Fund	9.00	7	727,186	353,936	55,628	1,136,750
21501	FEMA IDT Fund	1.00	1	156,770	64,426	11,993	233,189
59300	Financial Management Fund		2	233,629	110,212	17,666	361,507
Total		10.00	10	1,117,585	528,574	85,287	1,731,446

Agency of Administration (AOA), Department of Finance & Management (DFM)

**External DFM
Organizational Chart
Effective 12.30.2024**

IC Best Practice
Series # 14

