

MEMORANDUM

TO: Joint Fiscal Committee
FROM: Adam Greshin, Commissioner of Finance & Management
DATE: July 16, 2019
RE: Excess Receipts Report – 32 VSA Sec 511



Pursuant to 32 VSA Sec 511, attached please find a report on Excess Receipts approved for expenditure through the fourth quarter of FY 2019 (4/1/2019 through 6/30/19). The full text of the governing statute is provided at the end of this memo.

Review Process

The Administration completes an extensive review prior to approving expenditure of excess receipts. The form required of departments can be found at: <http://finance.vermont.gov/forms/budget>. The review ensures approval does not overstep statutory guidelines. Requests that overstep statutory guidelines are either denied and/or held for the legislative budget process.

Departments are required to provide written answers to the following questions (although only the response to the first question is entered into the VISION database):

- Reason funds are available?
- Are additional funds anticipated from the same source available in this fiscal year and above the current appropriation?
- Is this increase one-time or ongoing?
- Why were funds not fully budgeted during budget development?
 - What is the current year appropriation or grant amount approved by the Joint Fiscal Committee for this fiscal year, from this source of funds for this purpose?
- If these are ongoing funds, will funds from this source be fully budgeted and appropriated next fiscal year?
- Were excess receipts requested from this source in the preceding two fiscal years? If so, explain why they were not budgeted?
- Are these excess receipts being received from another department (i.e., interdepartmental transfers)? If so, are they appropriated in that department or will excess receipts be required there as well?
- Relationship, if any, to the Budget Adjustment Act?



- Can excess receipts be used to reduce the expenditure of State funds?
- **Will excess receipts establish or increase the scope of a program, committing the State at any time to expend State funds?** [The form notes that in such instances, legislative approval is required.]
- For what, specifically, will excess receipts be used? What is the impact on programs if this excess receipt request is not approved?
- Are any of the excess receipts to be used for your department's administrative staff or operating expenses? If so, explain.
- Do the excess receipts have a matching fund requirement? If so, in which budget is the match found?
- If excess receipts are earned federal receipts, are the excess receipts being spent in the same (federal) program where they are earned? If not, explain.
- Have the excess receipts been received and deposited? If no, what date are funds expected?
- If approved, when will the expenditure first occur?

The VISION entry normally includes only the response to the first question – why are additional receipts available? However, for any individual Excess Receipt Request, the paper copy of the form with the full department response can be provided.

Broad Categories of Excess Receipt Requests

Requests for expenditure of excess receipts generally fall into several broad categories:

Interdepartmental Transfers: It is not uncommon for one department within state government (“Department A”) to purchase services from another department (“Department B”). In that instance, Department A budgets these expenditures just as they would any other type of expenditure: by type of expenditure and by the source of revenue that will fund these expenditures. Department B also budgets these expenditures, and identifies the source of revenue as “interdepartmental transfers.” This process results in a small amount of “double-booking” of spending authority but ensures that both departments have the necessary spending authority. In many cases, at the time of budget development, Department A has not yet decided from where to purchase the services in question, so Department B does not budget the interdepartmental transfer revenues. When Department A moves forward to contract for services with Department B after the budget has closed, then Department B must request an Excess Receipts approval for the additional spending authority to perform the services.

Federal Funds: Departments estimate their likely federal receipts in the fall for the upcoming budget year, meaning the estimate is as much as nine-months old at the start of the budget year, and another 12 months older by the end of the budgeted fiscal year. Interim developments may mean the budgeted federal spending authority is insufficient, either because the federal award for an existing grant has been increased or spending authority from grants from earlier federal fiscal years can be used in the current year. Additionally, extraordinary events – such as the federal American Recovery and Reinvestment Act (ARRA) or federal aid to Vermont due to Tropical Storm Irene – may cause large, unanticipated spikes in federal receipts.

Other: Over 200 special funds exist under State law in which are deposited fees, user charges, penalties, specified taxes, etc. Departments estimate how much they will collect each year for each of these special funds, and base their spending plans accordingly. Actual collections may be higher than the original budget. Excess receipts may also be used in an instance where prior-year special fund spending authority was not utilized and needs to be created again in the subsequent year (similar to a carry-forward). In addition to restrictions in the excess receipts statute, each special fund has its own statutory restrictions that put guardrails around the use of special fund revenues.

Attached Report:

The attached report is a cumulative list of approved excess receipt requests for the first quarter of the current fiscal year. It includes ALL the data entered in VISION for that transaction, including:

- Agency/Department name
- Appropriation name and “DeptID”
- Transaction date
- Fund source – name and fund number
- Amount
- Comments in response to question: “Why are funds available?” (VISION allows for a limited number of characters per cell entry.)

The data are sorted into the three broad categories of requests discussed above.

Governing Statute:

32 V.S.A. § 511. EXCESS RECEIPTS

If any receipts including federal receipts exceed the appropriated amounts, the receipts may be allocated and expended on the approval of the Commissioner of Finance and Management. If, however, the expenditure of those receipts will establish or increase the scope of the program, which establishment or increase will at any time commit the State to the expenditure of State funds, they may only be expended upon the approval of the General Assembly. Excess federal receipts, whenever possible, shall be utilized to reduce the expenditure of State funds. The Commissioner of Finance and Management shall report to the Joint Fiscal Committee quarterly with a cumulative list and explanation of the allocation and expenditure of such excess receipts.

FY 2019 Excess Receipts Report - Q4 - Run 7/13/2019

Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
Treasurer's Office	US Forest Sales to Towns	1260110000	5/20/2019	22005	Federal Revenue Fund	246,000	Federal Money
Public Safety	DPS-State Police	2140010000	6/6/2019	22005	Federal Revenue Fund	994,000	Funds are available from Homeland Security Grant Programs (HSGP16-HSGP18) and Recreational Boat and Safety 2019 (RBS19). The Homeland Security awards are each 3 year awards and the RBS19 is a 1 year award. Expenses for FY19 were underestimated.
Public Safety	DPS-Criminal Justice Services	2140020000	4/16/2019	22005	Federal Revenue Fund	155,000	Additional fund were allocated to the console project (to replace outdated dispatch consoles) from Federal Homeland Security grant after FY19 budget was submitted.
Military	Air Services Contracts	2150020000	4/22/2019	22005	Federal Revenue Fund	200,000	Request is based on the fact that the federal program has provided addition funding to complete additional projects that are 100% federally funded. The current available approp will not be sufficient to complete proposed work by 6/30/19 in fund 22005.
Agriculture, Food&Mrkts Agency	Ag Resource Mngmnt	2200040000	5/7/2019	22005	Federal Revenue Fund	50,000	21500 - MOU with Health Department; subrecipient of CDC grant for vector surveillance program (mosquito & tick); 22005 - EPA grant supporting pesticide management program.
Vermont Health Access	DVHA-Medicaid-Long Term Care W	3410016000	6/11/2019	22005	Federal Revenue Fund	1,100,000	Utilization of Money Follows the Person Grant over base federal appropriation.
Vermont Health Access	DVHA-Medicaid-Nonwaiver Prog	3410018000	6/30/2019	22005	Federal Revenue Fund	457,242	Actual federal Only Drug Rebate offsets for QE 06/30/2019 were less than estimated. DVHA received the actual breakdown of rebates from Change Health Care on 7/5/2019.
Vermont Health Access	DVHA-Medicaid-Nonwaiver Prog	3410018000	6/12/2019	22005	Federal Revenue Fund	87,000	Federal buy-in program spending above base federal appropriation & reduction of CHIP drug rebate receipts.
Vermont Department of Health	Administration	3420010000	6/19/2019	22005	Federal Revenue Fund	700,000	Excess receipts are associated with projected federal receipts to close-out fiscal year.
Vermont Department of Health	Public Health Appropriation	3420021000	6/19/2019	22005	Federal Revenue Fund	2,000,000	Excess receipts are associated with projected federal receipts to close-out fiscal year.
Children and Families	DCFS - Family Services	3440020000	6/10/2019	22005	Federal Revenue Fund	2,000,000	Family services has experienced an increase in caseload over the last few years that has resulted in increased staffing and sub-care expenditures. A significant portion of these increased costs are TANF eligible.
Children and Families	DCFS - Child Support Services	3440040000	6/6/2019	22005	Federal Revenue Fund	246,441	Title IV-D federal earnings on non-budgeted cost of cola and steps (i.e. payact)

Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	5/20/2019	22005	Federal Revenue Fund	103,000	Community Service Block Grant, Emergency Solutions Grant, and Continuum of Care award. Bot of these awards are granted on the federal fiscal year, and expenditures are estimated on the State fiscal year for budgeting purposes.
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	5/20/2019	22005	Federal Revenue Fund	13,000	Community Service Block Grant, Emergency Solutions Grant, and Continuum of Care award. Bot of these awards are granted on the federal fiscal year, and expenditures are estimated on the State fiscal year for budgeting purposes.
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	5/20/2019	22005	Federal Revenue Fund	34,000	Community Service Block Grant, Emergency Solutions Grant, and Continuum of Care award. Bot of these awards are granted on the federal fiscal year, and expenditures are estimated on the State fiscal year for budgeting purposes.
Children and Families	DCFS - OEO Weatherization	3440110000	5/20/2019	22005	Federal Revenue Fund	930,337	LIHEAP Federal Award designated for use in weatherization.
Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	4/24/2019	22005	Federal Revenue Fund	985,000	Higher than estimated earned federal receipts
Corrections	Correc-Correctional Services	3480004000	5/28/2019	22005	Federal Revenue Fund	125,000	The Department of Justice awarded a \$1 million federal grant to DOC, which was approved by JFO #2726.
Environmental Conservation	Air & Waste Management Approp	6140030000	5/28/2019	22005	Federal Revenue Fund	400,000	Due to an increase in the funds available at the federal level, we received an unanticipated increase of 119k in our Leaking Underground Storage Tank federal grant that was not known at the time we build the FY19 budget.
Subtotal Federal Funds (Including "Regular" ARRA) Excess Receipts						10,826,020	
Buildings & Gen Serv-Gov'tal	BGS-Administrative Services	1150100000	6/20/2019	21500	Inter-Unit Transfers Fund	1,000	Funds are received from various programs within Agency of Administration to support the Administrative Services Division of BGS. Programs are charged to cover actual expenditures incurred or anticipated to be incurred by the Admin Services Approp.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	4/15/2019	21500	Inter-Unit Transfers Fund	106,368	This is a grant being given to Fee for Space from the Department of Public Safety to implement a building flood mitigation plan for state buildings.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	4/15/2019	21500	Inter-Unit Transfers Fund	103,439	AOT will draw down funds from FEMA that will be transferred to BGS Fee for Space program as part of payment to Cohn Reznic audit for Hurricane IRENE.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/26/2019	21500	Inter-Unit Transfers Fund	5,206,528	AOT Centralized all recovery exp's thru BGS Fee For Space during the recovery effort for Tropical Storm Irene. Many of those projects are completed and granted funds from FEMA, through AOT. FEMA funds are transferred from AOT to BGS using fund 21500.

Criminal Justice Trng Council	Criminal Justice Trng Council	2170010000	6/12/2019	21500	Inter-Unit Transfers Fund	20,000	This ERR will be used for the payroll expenses for Chris Conway who was hired at the CJTC to develop and maintain statewide advanced levels of officer training and certification in various impaired driving programs.
Agriculture, Food&Mrkts Agency	Food Safety/Consumer Assurance	2200020000	5/7/2019	21500	Inter-Unit Transfers Fund	767	Dog licensure fees
Agriculture, Food&Mrkts Agency	Ag Resource Mngmnt	2200040000	5/7/2019	21500	Inter-Unit Transfers Fund	150,000	21500 - MOU with Health Department; subrecipient of CDC grant for vector surveillance program (mosquito & tick); 22005 - EPA grant supporting pesticide management program.
Public Service Department	Regulation & Energy Efficiency	2240000000	6/10/2019	21500	Inter-Unit Transfers Fund	53,102	Funds were received for WoodStove Change Outs program as part of MOA with DEC.
Human Services Agency	Administrative Management Fund	3400020000	5/23/2019	21500	Inter-Unit Transfers Fund	2,628,530	The funds will be used to process invoices in the Admin Fund, mainly for the ADS SLA invoice & BGS billbacks.
Vermont Health Access	DVHA-Programs-ST-Only Funded G	3410017000	6/18/2019	21500	Inter-Unit Transfers Fund	1,000,000	DVHA provided Springfield Hospital an advancement of their Medicaid claims through the State-Only Appropriation due to the extraordinary financial situation of the hospital. The hospital has agreed to reapey the advancement beginning in Oct 2019.
Vermont Department of Health	Administration	3420010000	6/12/2019	21500	Inter-Unit Transfers Fund	45,000	Special Fund and IDT revenue.
Children and Families	DCFS Admin & Support Services	3440010000	6/10/2019	21500	Inter-Unit Transfers Fund	170,600	Transfers from DAIL, VDH, and AHS across 5 programs, all of which are over earning their budgeted amounts.
Children and Families	DCFS - Child Development	3440030000	5/15/2019	21500	Inter-Unit Transfers Fund	200,000	Act 11 of 2018 Special Session, C.106.2
Natural Resources Agency	"Admin., Management & Planning	6100010000	5/20/2019	21500	Inter-Unit Transfers Fund	180,653	Transfer from DEC to provide funding needed to execute and agreement between the ANR CO and the Army Corps of Engineers to complete a wetlands restoration project.
Fish & Wildlife	FW Support & Field Services	6120000000	4/8/2019	21500	Inter-Unit Transfers Fund	32,063	FEMA reimbursement from SFY18
Forests, Parks & Recreation	Forestry	6130020000	4/2/2019	21500	Inter-Unit Transfers Fund	388,411	Funds are available through a grant agreement from DEC. FPR submitted numerous applications through a competitive process and received the enclosed grants which fund multiple projects aimed at improving water quality.
Forests, Parks & Recreation	Lands Administration	6130040000	5/1/2019	21500	Inter-Unit Transfers Fund	18,075	Fed funds are available through the Dept of Fish and Wildlife. Funds will be used to upgrade a portion of the Moose Bog Trail. The upgrade will bring the trail in compliance with Universal Accessibility standards.

Economic Development	Economic Development	7120010000	4/24/2019	21500	Inter-Unit Transfers Fund	15,000	FY19 MOU agreement. DOL to transfer funds to DED in accordance with Apprenticeship Expansion Project MOU, attached.
Subtotal Interdepartmental Transfers						10,334,536	
Forests, Parks & Recreation	Lands Administration	6130040000	6/19/2019	21440	All Terrain Vehicles	50,000	Funds are available in the All Terrain Vehicles special fund per 23 V.S.A. 3513. FPR issues an annual grant to the Vermont Sportsman's Association (VASA) and payments are made under this grant agreement.
Finance & Management	Vt Council on the Arts	1110013000	4/15/2019	21445	Art Acquisition Fund	33,572	Funds received into the Acquisition of Art in State Building special fund for VT Arts Council to acquire art on behalf of the State.
Judiciary	Judiciary Appropriation	2120000000	6/11/2019	21811	Attorney Admission, Licensing, &	65,000	Gave an additional grant this year and this program is fully staffed.
Corrections	Correc-Correctional Services	3480004000	5/28/2019	21843	CORR-Supervision Fees	100,000	The collection of supervision fees has exceeded FY 2019 spending authority.
Education Agency	Administration	5100010000	6/17/2019	21764	ED-Medicaid Reimb-Admin	1,900,000	There is a sufficient balance in the Fund to process this request. Funds are received based on Medicaid billed claims for student receiving services.
Education Agency	Administration	5100010000	5/20/2019	21244	Education Financial Systems	200,119	Special funds dedicated to the financial management system, not fully appropriated.
Transportation Agency	Public Assistance Program	8100005500	6/3/2019	21555	Emergency Relief & Assist Fd	800,000	FEMA disaster declaration FEMA-4022-DR-VT. ERAF funds provide state match for the FEMA funds.
Vermont Department of Health	Public Health Appropriation	3420021000	5/8/2019	21912	Evidence-Based Educ & Advertis	350,000	Greater than anticipated revenue into the Evidence Based Education and Advertising Fund that receives fees from pharmaceutical manufacturers authorized by 33 VSA 2004.
Fish & Wildlife	FW Support & Field Services	6120000000	5/30/2019	20325	F&W Federal Revenues Fund	771,488	These funds are appropriated to state fish and wildlife agencies though the federal wildlife and sport fish restoration program on a reimbursement basis.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/20/2019	58800	Facilities Operations Fund	350,961	Fee for Space provides separate work for customers that agreements are reached for the customer to pay the cost. These expenditures get paid by Fee for Space and then are backcharged to the customers. The customers pay BGS through billing.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	4/15/2019	58800	Facilities Operations Fund	583,020	FFS provides separate work for customers that agreements are reached for the customer to pay the cost. These expenditures get paid by FFS and then are backcharged to the customers. Customers pay BGS through billing. Revenue will cover expenditures.

Finance & Management-FMS	Finance & Mgmt - FinOps	1115001000	5/20/2019	59300	Financial Management Fund	160,000	The receipts come from billing for services to customers. This request is for additional spending authority for the program, to cover unanticipated expenditures.
Libraries	Department of Libraries	1130030000	5/20/2019	21883	Gates Foundation Grants	11,403	Dept of Libraries rec'd a grant for the Fiber Connect Project from the Gates Foundation. The money was never fully spent in the orig timeframe, an ext was requested, and the money was still not spent. The ext has now expired and funds are not needed.
Vermont Department of Health	Administration	3420010000	6/12/2019	21902	Health Department-Special Fund	80,000	Special Fund and IDT revenue.
Vermont Department of Health	Administration	3420010000	6/12/2019	21832	HE-Asbestos Fees	5,000	Special Fund and IDT revenue.
Vermont Department of Health	Administration	3420010000	6/12/2019	21731	HE-Food & Lodging Fees	65,000	Special Fund and IDT revenue.
Transportation Agency-Prop	Central Garage	8110000200	5/13/2019	57100	Highway Garage Fund	1,000,000	Revenues will have to be increased in the future if this shortfall becomes a trend.
Housing & Comm Development	Housing & Community Developmnt	7110010000	6/3/2019	21325	Historic Sites Special Fund	20,000	Revenues have been over projections in the past few years at our State Historic Sites due to new exhibits, raised ticket sales and a focused marketing plan.
Agency of Digital Services	Comm & Info Technology	1105500000	5/8/2019	58100	Information Technology	9,880,000	ADS operates under an ISF, but due to an executive order, agencies now have to buy IT needs using the Bespoke billing mechanism. As a result, three large contracts moved from AHS to ADS and there is a greater need for Bespoke items.
Vermont Department of Health	Administration	3420010000	6/12/2019	21460	Laboratory Services	85,000	Special Fund and IDT revenue.
Vermont Department of Health	Administration	3420010000	6/12/2019	21470	Medical Practice	15,000	Special Fund and IDT revenue.
Military	MIL Vet Affairs Office	2150050000	4/24/2019	21662	Mil-Vets Cemetary Contribution	117,462	Proceeds from interment of veterans and their families
Military	MIL Vet Affairs Office	2150050000	4/24/2019	21662	Mil-Vets Cemetary Contribution	30,000	Proceeds from interment of veterans and their families
Children and Families	DCFS - OEO Weatherization	3440110000	5/8/2019	21908	Misc Grants Fund	200,911	Award from Vermont Low Income Trust for Electricity
Auditor of Accounts' Office	Auditor of Accounts	1250010000	6/25/2019	21870	Misc Special Revenue	30,614	Per Statute - Town's Financial Responsibility of TIF Audit Performed by State Auditor's Office
Auditor of Accounts' Office	Auditor of Accounts	1250010000	6/25/2019	21870	Misc Special Revenue	7,476	Per Statute - Town's Financial Responsibility of TIF Audit Performed by State Auditor's Office
Auditor of Accounts' Office	Auditor of Accounts	1250010000	6/25/2019	21870	Misc Special Revenue	21,150	Per Statute - Town's Financial Responsibility of TIF Audit Performed by State Auditor's Office
Public Safety	DPS-Fire Safety	2140040000	4/29/2019	21870	Misc Special Revenue	161,190	Emergency Management Assistance Compact (EMAC) missions and miscellaneous revenue related to a damaged vehicle.

Mental Health	Mental Health	3150070000	6/11/2019	21870	Misc Special Revenue	1,021,932	These funds are receipts/revenue from billing patients or their ins provider for inpatient charges at both Middlesex Therapeutic Community Residence and the Vt Psychiatric Care Hospital. DMH is anticipating receipts above the orig appropriated amt.
Secretary of State's Office	Secretary of State	2230010000	5/9/2019	21150	Prof Regulatory Fee Fund	600,000	Existing ongoing funds are available
Public Utilities Commission	Public Utilities Commission	2250000000	6/21/2019	21709	PUC-Special Fds	11,000	Balance in special fund receipt account from previous FY's
Public Safety	DPS-Criminal Justice Services	2140020000	6/6/2019	21970	Registration Fees Fund	160,000	There is unspent revenue from prior fiscal years. The FY18 closing balance was a surplus of 342k
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	5/7/2019	21889	Risk Manage Ag Producers	2,846	Voluntary produce safety inspection program outside the parameters requiring a federal inspection, and therefore not eligible to be covered under federal funding.
Defender General's Office	Securities Division	2210031000	5/24/2019	21080	Securities Regulatory & Suprv	500,000	Funds received are from Securities registration fees
Defender General's Office	Securities Division	2210031000	6/5/2019	21080	Securities Regulatory & Suprv	(500,000)	Reversal of JE# ER00000143 dated 5/24/19
Financial Regulation	Securities Division	2210031000	6/5/2019	21080	Securities Regulatory & Suprv	500,000	Funds received are from Securities registration fees
Labor Relations Board	State Labor Relations Board	1270000000	6/18/2019	21633	St Labor Relations Bd-Misc Rec	3,830	Additional receipts from publication sales, transcripts and training beyond what we budgeted.
Forests, Parks & Recreation	Parks	6130030000	6/19/2019	21270	State Forest Parks Fund	600,000	It is anticipated that balance will be available in the parks special fund to cover the additional costs. In FY19 operating expenses exceeded budget for facilities engineering, trash removal, ADS software development, and marine operations.
DLL - Div of Liquor Control	DLC - Enforcement & Licensing	2300002000	6/21/2019	21584	Surplus Property	12,185	Sale of three retired vehicles at May 11, 2019 live auction.
DLL - Div of Liquor Control	Warehousing & Distribution	2300007000	6/21/2019	21584	Surplus Property	3,872	Sales of recyclable materials
Vermont Department of Health	Administration	3420010000	6/11/2019	21584	Surplus Property	3,505	Surplus property sale of vehicle at auction.
Treasurer's Office	St Building Efficiency Invest	1260891801	6/20/2019	21370	Tobacco Litigation Settlement	500,000	One time appropriation in FY2019 Budget Act
Human Services Agency	Tobacco Eval & Review Plan	3400891801	4/2/2019	21370	Tobacco Litigation Settlement	1,000,000	Per Sec.C.105.1(a)(4) of Act 11 of the 2018 special session - \$1,000,000 Tobacco Litigation Settlement funds for use pursuant to the plan specified by the Tobacco Evaluation and Review Board.
Transportation Agency	Program Development	8100001100	6/5/2019	20193	Transp Improvement District Fd	178,077	Funds are available from Transportation Impact Fees paid per 10 V.S.A. chapter 151, sub-chapter 5

Transportation Agency	Public Assistance Program	8100005500	4/29/2019	20150	Transportation FEMA Fund	5,000,000	FEMA disaster declaration FEMA-4022-DR-VT
Transportation Agency	Public Transit	8100005700	5/15/2019	20145	Transportation FTA Fund	1,000,000	Funds are prior year grant agreements for the purchase of public transit capital assistance (buses).
Disabilities Aging Ind. Living	Administration & Support	3460010000	4/4/2019	21813	VR Fees	495,000	We have collected higher than anticipated receipts from the Employee Assistance Program (EAP) due to new companies enrolling in the program throughout the fiscal year.
Disabilities Aging Ind. Living	Administration & Support	3460010000	5/24/2019	21813	VR Fees	100,000	Collected higher than anticipated receipts from the Employee Assistance Program (EAP) due to new companies enrolling in the program throughout the fiscal year
Forests, Parks & Recreation	Lands Administration	6130040000	6/19/2019	21455	Vt Recreational Trails Fund	28,000	Funds are available for prior year budgeted activity that was planned in a prior year and expended in FY19.
Fish & Wildlife	FW Support & Field Services	6120000000	5/28/2019	20390	Watershed Management Fund	43,000	These funds were acquired by the Department through the sale of conservation license plates.
Subtotal Other Fund Excess Receipts						28,357,614	
TOTAL:						49,518,169	