VERMONT

State of Vermont
Agency of Administration
Department of Finance & Management
Pavilion Office Building
109 State Street
Montpelier, VT 05609-0201
www.state.vt.us/fin

[phone] 802-828-2376

Adam Greshin, Commissioner

TO: Joint Fiscal Committee
FROM: Adam Greshin
DATE: July 27, 2026
RE: Excess Receipts Report – 32 VSA Sec 511

Adam Greshin
Digitally signed by Adam Greshin
Date: 2026.07.27 14:51:07 -04'00'

Pursuant to 32 VSA Sec 511, attached please find a report on Excess Receipts approved for expenditure through the fourth quarter of FY 2026 (4/1/2026 through 6/30/2026). 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 not, 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:

Coronavirus Relief Fund: This category temporarily exists to capture the expenses eligible for reimbursement under the U.S. Treasury's guidelines for the Coronavirus Relief Fund established under Sec. 5001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act, Public Law 116-136 of 2020.

FEMA Interdepartmental Transfer Fund: This category temporarily exists to capture the expenses eligible for reimbursement by the Federal Emergency Management Agency under the 2020 Coronavirus Pandemic.

Other COVID-19 Related: This category temporarily exists to capture receipts received related to the 2020 Coronavirus Pandemic. Other federal funding sources related to the 2020 Coronavirus Pandemic (ex. FEMA direct to Public Safety, CARES Act (non-CRF), CAA with CRRSAA, and the PPP Act) are included in this category.

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.

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.

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:

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

The data are split into the six broad categories of requests discussed with sorting by transaction date, DeptID, fund name, and amount.

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 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Environmental Conservation	Management & Support Services	6140020000	6/23/2026	21501	FEMA IDT Fund	275,000	We uncovered additional flood related costs as we are wrapping up our FEMA claims from the 2023 and 2024 floods. These expenses were not properly coded to the FEMA claim fund of 21501. We would like to move them there so we can get re-imbursed
Public Safety	DPS-Emergency Management	2140030000	6/11/2026	21501	FEMA IDT Fund	439,964	State funding is being provided to the Department of Public Safety through the Agency of Administration's FEMA Denial Fund to reimburse expenses incurred by an applicant that was denied reimbursement by FEMA under Public Assistance Disaster Declaration
Fish & Wildlife	FW Support & Field Services	6120000000	6/4/2026	21501	FEMA IDT Fund	89,000	FEMA funds for 4720 and 4810 disasters.
Housing & Comm Development	Housing & Community Developmnt	7110010000	5/21/2026	21501	FEMA IDT Fund	351,102	Funds are available per a FEMA award for incurred damage to Historic Sites (HS) stemming from the 2023 statewide flooding which profoundly affected the Justin Morrill HS, Old Constitution House HS, and Theron Boyd HS.
Transportation Agency	Finance & Administration Div	8100000100	3/13/2026	21501	FEMA IDT Fund	800,000	Insurance proceeds and General Fund for FEMA denial have been confirmed with the Chief Recovery Office. The CRO has instructed AOT to submit this ERR from fund 21501 for the purpose identified in 5c.
Military	MIL Admin/TAGO	2150010000	2/23/2026	21501	FEMA IDT Fund	13,800	FEMA funding has been authorized for reimbursement of July 2024 flood costs for Category B activities.
Forests, Parks & Recreation	Parks	6130030000	10/6/2025	21501	FEMA IDT Fund	1,260,393	Fund 21501 is used to temporarily house FEMA flood related expenditures from the FY24 and FY25 floods.The request is to allow all Vermont State Parks FEMA eligible expenses for the FY24 and FY25 floods to be temporarily booked to this fund until we are
Buildings & Gen Serv-Prop	BGS-PropMan-Demand Driven	1160309000	8/27/2025	21501	FEMA IDT Fund	400,000	These funds are available through FEMA due to the July 2023 Flooding event
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	8/27/2025	21501	FEMA IDT Fund	5,800,000	These funds are available through FEMA due to the July 2023 Flooding event.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Transportation Agency	Maintenance & Ops Bureau	8100002000	8/25/2025	21501	FEMA IDT Fund	375,000	$33M federal funds from FHWA was spent in FY2025 on emergency response projects from the July 2023, December 2023, & July 2024 floods. The FY2026 base budget included another $30M in FHWA expenses for "large-scale" emergency response projects from these
Transportation Agency	Environmental Policy and Susta	8100000400	8/1/2025	21501	FEMA IDT Fund	900,000	Establish spending authority for two projects approved by FEMA's Hazard Mitigation Group Program-COVID19 supplement. AOT will receive 90-95% assistance for projects from FEMA and cover the remainder with TF to be identified in the FY25 carryforward memo.
Transportation Agency	Program Development	8100001100	8/1/2025	21501	FEMA IDT Fund	2,000,000	This ERR establishes spending authority for charging 21501 for state match expenses incurred in prior fiscal years (FY24 & FY25) on FHWA Emergency Response flood events in 2023 and 2024.
Transportation Agency	Maintenance & Ops Bureau	8100002000	8/1/2025	21501	FEMA IDT Fund	8,000,000	This ERR establishes spending authority for charging 21501 for FY2026 expenditures on construction of the Paine Turnpike Complex facility and associated Guidehouse support of FEMA claim reconciliation from the 2023 and 2024 floods.
Transportation Agency	Rail	8100002300	8/1/2025	21501	FEMA IDT Fund	600,000	This ERR establishes spending authority for charging 21501 for FY2026 expenditures on construction of the Paine Turnpike Complex facility and associated Guidehouse support of FEMA claim reconciliation from the 2023 and 2024 floods.
Forests, Parks & Recreation	Forestry	6130020000	7/9/2025	21501	FEMA IDT Fund	1,523,371	Fund 21501 is used to temporarily house Forestry FEMA eligible expenses for the FY24 and FY25 floods, until we are able to seek reimbursement. The total request across both floods is $1,523,371 in spending authority, to allow for estimated remaining
Subtotal FEMA IDT Fund (21501) Excess Receipts						**22,827,630**	

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Economic Development	DED-Community Recovery/Revital	7120892303	2/12/2026	22047	ARPA State Fiscal Recovery Fd	153,903	Grantee returned ARPA (22047) to the Department of Economic Development that had been paid out in a prior year.
Public Service Department	PSD-Efficiency Vermont	2240892303	10/13/2025	22047	ARPA State Fiscal Recovery Fd	69,244	Voucher to VEIC was paid with the incorrect allocation of ARPA funds. The voucher was transferred out using "Prior Year Refund of Expenditures" account. This ERR will allow PSD to fully expend the ARPA funds that were "freed up".
Subtotal Other COVID19-Related Excess Receipts						**223,147**	
Agriculture, Food&Mrkts Agency	Ag Food Markets - Clean Water	2200160000	6/9/2026	22005	Federal Revenue Fund	170,000	Federal agreements with NRCS.
Corrections	Correc-Correctional Services	3480004000	6/30/2026	22005	Federal Revenue Fund	150,000	Items coded to GF in error and need to be adjusted against FF. Items needed to be coded to Medicaid Admin ALN 93.778.
Corrections	Correc-Correctional Services	3480004000	6/30/2026	22005	Federal Revenue Fund	98,720	DOC was awarded the ability to utilize Federal Funds to cover a portion of the costs to establish the interface needed to implement the DOC 1115 Waiver program.
Children and Families	DCF ESD Reach Up	3440080000	6/29/2026	22005	Federal Revenue Fund	2,500,000	Reach Up: TANF (if cash balance in EITC special fund is not available)
Military	MIL Vet Affairs Office	2150050000	6/24/2026	22005	Federal Revenue Fund	10,000	Federal expenditures under this appropriation are reimbursed under a contract with the Department of Veterans Affairs. Reimbursements are processed quarterly.
Transportation Agency	Program Development	8100001100	6/24/2026	20170	Transportation-NHTSA Fund	600,000	NHTSA funds are available to reimburse expenditures related to State Highway Safety Office activities. *An ERR for NHTSA funds was approved in March 2026 for $1.5M, however this additional spending authority is needed to pay all invoices expected in
Transportation Agency	Town Highway Bridge	8100002800	6/24/2026	20135	Transportation FHWA Fund	10,000	This ERR requests additional FHWA federal funding for the Town Highway Bridge appropriation. Funds are available through the AOT FHWA annual apportionment.
Attorney General's Office	Attorney General's Office	2100001000	6/22/2026	22005	Federal Revenue Fund	50,000	Equal Employment Opportunity Commission (EEOC)
Mental Health	Mental Health	3150070000	6/22/2026	22005	Federal Revenue Fund	1,600,000	Anticipated federal receipts higher than budgeted.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Agriculture, Food&Mrkts Agency	Food Safety/Consumer Assurance	2200020000	6/12/2026	22005	Federal Revenue Fund	150,000	Federal Award with USDA.
Children and Families	DCF FSD Roll Up	3440020000	6/12/2026	21809	SRS-Social Security	1,300,000	These funds are cash receipts from Supplemental Security Income (SSI) payments for children in custody.
Disabilities Aging Ind. Living	DAIL - Long Term Care	3460080000	6/4/2026	22005	Federal Revenue Fund	1,828,070	Money Follows the Person federal receipts are estimated to be higher than appropriated.
Disabilities Aging Ind. Living	Administration & Support	3460010000	6/2/2026	22005	Federal Revenue Fund	1,725,000	higher than estimated federal earnings at time of budget build.
Transportation Agency	Aviation	8100000200	6/1/2026	20140	Transportation FAA Fund	1,300,000	The Aviation Division and AOT finance Accounts Receivable have worked more closely this year to closeout and draw on FAA grants in a more timely fashion. The result is that eligible FAA expenditures in FY2026 are projected to overspend the existing
Transportation Agency	TH State Aid Federal Disasters	8100001000	6/1/2026	20135	Transportation FHWA Fund	125,000	This ERR requests additional FHWA federal funding for Town Highway Bridge and TH Federal Disasters appropriations. Funds are available through the AOT FHWA annual apportionment. for TH Bridge, and FHWA ER for Fed Disasters.
Transportation Agency	Program Development	8100001100	6/1/2026	20135	Transportation FHWA Fund	173,841	Funds requested from 20135 represent additional federal dollars available for administrative costs from the July 2024 emergency flooding event. FHWA has confirmed eligibility for federal reimbursement of these costs in and AOT just submitted the final
Transportation Agency	Maintenance & Ops Bureau	8100002000	6/1/2026	20135	Transportation FHWA Fund	758,905	Funds requested from 20135 represent additional federal dollars available for administrative costs from the July 2024 emergency flooding event. FHWA has confirmed eligibility for federal reimbursement of these costs in and AOT just submitted the final

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Transportation Agency	Town Highway Bridge	8100002800	6/1/2026	20135	Transportation FHWA Fund	2,550,000	This ERR requests additional FHWA federal funding for Town Highway Bridge and TH Federal Disasters appropriations. Funds are available through the AOT FHWA annual apportionment. for TH Bridge, and FHWA ER for Fed Disasters.
Fish & Wildlife	FW Support & Field Services	6120000000	5/29/2026	20325	F&W Federal Revenues Fund	874,031	These funds are appropriated to state fish and wildife agencies through the federal wildlife restoration grant program and the state wildlife grant program on a reimbursement basis.
Public Safety	DPS-Emergency Management	2140030000	5/27/2026	22005	Federal Revenue Fund	9,116,902	Public Assistance and Hazard Mitigation Grant Program funding available to the SOV from Major Disaster Declarations DR-4720 Severe Storms & Flooding, July 2023, DR-4810 Severe Storm, Flooding, Landslides, Mudslides July 9-11-24 and other disaster events.
Vermont Department of Health	Public Health Appropriation	3420021000	5/21/2026	22005	Federal Revenue Fund	8,064,871	Projected federal earnings exceed current spending authority, additional spending authority requested to use earned federal receipts at closeout. Projected earnings in these federal grants are higher than the amounts budgeted: Attached breakdown.
Vermont Department of Health	Substance Use Programs	3420060000	5/21/2026	22005	Federal Revenue Fund	2,404,318	Projected federal earnings exceed current spending authority, additional spending authority requested to use earned federal receipts at closeout. Projected earnings in these federal grants are higher than the amounts budgeted: Attached breakdown.
Corrections	Correc-Correctional Services	3480004000	5/18/2026	22005	Federal Revenue Fund	146,430	DOC was awarded federal grant pass-thru dollars from Community College of Vermont (CCV). The additional spending authority being sought is due to Amendment of the grant containing additional funding in support
Treasurer's Office	US Forest Sales to Towns	1260110000	5/14/2026	22005	Federal Revenue Fund	293,326	Federal Money

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Human Rights Commission	Human Rights Commission	2280001000	5/14/2026	22005	Federal Revenue Fund	20,000	Receipts come from the federal program Housing and Urban Development (HUD) based on the number of cases the Human Rights Commission closes in a given year. This funding was received in previous fiscal years and was not spent.
Transportation Agency	Rail	8100002300	5/11/2026	20155	Transportation-FRA Fund	3,500,000	The Rail Division has received the go-ahead from the Federal Railroad Administration (FRA) to bill from a FRA BUILD grant that was on pause for 2 years. The AOT team has worked closely with Rail over the past month to identify eligible grant expenditures
Human Services Agency	Secretary's Office Admin Costs	3400001000	5/6/2026	22005	Federal Revenue Fund	4,600,000	Federal receipts in excess of budget. Approximation by grant/program: AHEAD $1M, SBS $500K, Refugee grants $1M, Medicaid Admin $1M, DCM $100K, Departmental Indirects $1M
Disabilities Aging Ind. Living	DBVI Grants	3460030000	5/6/2026	22005	Federal Revenue Fund	730,000	Higher than planned DBVI Section 110 federal receipts.
Corrections	Correc-Correctional Services	3480004000	5/6/2026	22005	Federal Revenue Fund	76,000	DOC was awarded federal grant pass-thru dollars from Community College of Vermont (CCV). The additional spending authority being sought is due to Amendment of the grant containing additional funding in support of the purchasing of equipment .
Transportation Agency	Rest Areas	8100001700	5/5/2026	20135	Transportation FHWA Fund	200,000	This ERR requests additional FHWA federal funding for Rest Areas maintenance. Funds are available through the AOT FHWA annual apportionment.
Transportation Agency	Rail	8100002300	5/4/2026	20155	Transportation-FRA Fund	3,000,000	The Rail Division has received the go-ahead from the Federal Railroad Administration (FRA) to bill from a FRA BUILD grant that was on pause for 2 years. The AOT team has worked closely with Rail over the past month to identify eligible grant expenditures
Crime Victims' Services Center	Victims Compensation	2160010000	4/29/2026	22005	Federal Revenue Fund	1,125,500	CCVS has multiple federal grants the have more than one year spending authority, the SFY26 Budget reflect only those grants issued during SFY26 and did not include previous federal

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Transportation Agency	Public Transit	8100005700	4/14/2026	20135	Transportation FHWA Fund	315,000	This ERR is for the $315,000.00 in FHWA MTI funds that were budgeted as FTA funds in FY2026 and should have been budgeted as FHWA funds. Due to this error Public Transit is short on FHWA funds and have invoices pending additional spending authority in
Transportation Agency	Rest Areas	8100001700	4/13/2026	20135	Transportation FHWA Fund	200,000	This ERR requests additional FHWA federal funding for Rest Areas maintenance. Funds are available through the AOT FHWA annual apportionment.
Children and Families	DCF CDD Central Office	3440030000	4/10/2026	22005	Federal Revenue Fund	15,000,000	Federal Revenues projected to be earned in excess of base budget. PDG is estimated to liquidate $17,750,000 this state fiscal year, between the carry forward award balance and the new award that was received wuite unexpectedly this SFY. We have $6M in
Financial Regulation	Insurance Division	2210011000	3/30/2026	22005	Federal Revenue Fund	74,244	Funds are from Federal grant to increase knowledge of reproductive and maternal health services and improve and provide more equitable access to these services for women in Vermont (JFO 3230).
State's Attorneys and Sheriffs	Sheriffs	2130200000	3/24/2026	22005	Federal Revenue Fund	193	Drug forfeiture funds are received due to joint law enforcement efforts in drug busts. Its impermissible for participating agencies to have direct access to their Equitable Sharing funds without an intermediary to conduct oversight & expenditure
Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	3/18/2026	22005	Federal Revenue Fund	2,735,076	Higher than estimated earned federal receipts for Area Agency on Aging Title III awards (IIIB, C1) and other smaller federal sources.
Transportation Agency	Program Development	8100001100	3/13/2026	20170	Transportation-NHTSA Fund	1,500,000	NHTSA funds are available to reimburse expenditures related to State Highway Safety Office activities.
Children and Families	DCF Admin/ESD Support Roll Up	3440010000	3/12/2026	22005	Federal Revenue Fund	2,300,000	Federal Revenues projected to be earned in excess of base budget. FEMA DCM $2,000,000, SEBT Admin $300,000

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Children and Families	DCF OEO Weatherization	3440110000	3/12/2026	22005	Federal Revenue Fund	2,750,000	Federal Revenues projected to be earned in excess of base budget. LIHEAP $745,000, WAP E&I $995,000, DOE $1,010,000
Children and Families	DCF OCS Roll Up	3440040000	2/23/2026	22005	Federal Revenue Fund	1,241,104	Title IV-D Federal Revenues projected to be earned in excess of base budget. IDT from the Judiciary to be earned in excess of base budget.
Children and Families	DCF OEO Central Office	3440100000	2/10/2026	22005	Federal Revenue Fund	1,500,000	Federal Revenues projected to be earned in excess of base budget. FEMA DCM $750,000, HUD ESG $25,000, CSBG $325,000 HUD COC $400,000
State's Attorneys and Sheriffs	Sheriffs	2130200000	1/2/2026	22005	Federal Revenue Fund	23,875	Drug Forfeiture funds are received due to joint law enforcement efforts in drug busts. It is impermissible for participating agencies to have direct access to their equitable sharing funds without an intermediary to conduct oversight and expenditure
Public Safety	DPS-Emergency Management	2140030000	12/31/2025	22005	Federal Revenue Fund	92,379,285	Public Assistance and Hazard Mitigation Grant Program funding made available to the State of Vermont from Major Disaster Declarations DR-4720 Severe Storms and Flooding, July 2023, DR-4810 Severe Storm, Flooding,
State's Attorneys and Sheriffs	Sheriffs	2130200000	12/29/2025	22005	Federal Revenue Fund	339	Drug Forfeiture funds are received due to joint law enforcement efforts in drug busts. It is impermissible for participating agencies to have direct access to their equitable sharing funds without an intermediary to conduct oversight and expenditure
Public Service Department	Regulation & Energy Efficiency	2240000000	12/11/2025	22040	ARRA Federal Fund	50,605	ARRA dollars contracted to VEIC were returned to the department. Also, interest earned on loan repayments
Public Service Department	Regulation & Energy Efficiency	2240000000	12/11/2025	22041	ARRA-SEP-Revolving Loan	17,944	ARRA dollars contracted to VEIC were returned to the department. Also, interest earned on loan repayments
Secretary of State's Office	Secretary of State	2230010000	11/14/2025	22025	Fed Election Reform HAVA 2002	512,000	interest income from Federal grant

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Children and Families	DCF ESD LIHEAP	3440090000	11/12/2025	22005	Federal Revenue Fund	3,000,000	Due to the cyclical nature of award distribution and the return of unused funds, spending authority needed to process the full benefits early in the year limits access to the spending authority needed for other standard operations of this program.
Children and Families	DCF-Child Welfare Info System	3440892506	9/30/2025	22005	Federal Revenue Fund	7,094,186	Federal Revenue available as match for Comprehensive Child Welfare Information System (CCWIS)
Transportation Agency	Rail	8100002300	9/29/2025	20150	Transportation FEMA Fund	3,735,000	The Rail Division has been working with FEMA to close out projects from disasters prior to the 2023 flooding and have come to agreement with FEMA on an additional $3,735,000 of expenditures from a June 2011 disaster (DR-1995-VT) that FEMA has agreed to
Transportation Agency	Department of Motor Vehicles	8100002100	9/11/2025	20135	Transportation FHWA Fund	100,000	20135 funds - available from AOT FHWA annual allotment for allowable purposes; DMV FHWA allowable purposes include portable scales. DMV anticipates incurring expenses related to portable scales in FY2026 over the original budgeted amount of $100K.
Transportation Agency	Department of Motor Vehicles	8100002100	9/11/2025	20165	Transportation Other Fed Funds	4,000,000	20135 funds - available from AOT FHWA annual allotment for allowable purposes; DMV FHWA allowable purposes include portable scales. DMV anticipates incurring expenses related to portable scales in FY2026 over the original budgeted amount of $100K.
Treasurer's Office	US Forest Sales to Towns	1260110000	9/8/2025	22005	Federal Revenue Fund	521	Federal Money - Grant Agreement # 01260-202570
Transportation Agency	Maintenance & Ops Bureau	8100002000	8/25/2025	20135	Transportation FHWA Fund	1,500,000	$33M federal funds from FHWA was spent in FY2025 on emergency response projects from the July 2023, December 2023, & July 2024 floods. The FY2026 base budget included another $30M in FHWA expenses for "large-scale" emergency response projects from these

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Transportation Agency	Finance & Administration Div	8100000100	8/1/2025	20150	Transportation FEMA Fund	200,000	Funds requested from 20150 - the federal fund code that AOT used to charge and deposit FEMA funds for FEMA disasters during Hurricane Irene and prior - represent the remaining cash balance in that fund code.
Transportation Agency	Aviation	8100000200	8/1/2025	20150	Transportation FEMA Fund	100,000	Funds requested from 20150 - the federal fund code that AOT used to charge and deposit FEMA funds for FEMA disasters during Hurricane Irene and prior - represent the remaining cash balance in that fund code.
State's Attorneys and Sheriffs	Sheriffs	2130200000	7/25/2025	22005	Federal Revenue Fund	14,800	Drug forfeiture funds are received due to joint law enforcement efforts in drug busts. It is impermissible for participating agencies to have direct access to their Equitable Sharing funds without an intermediary to conduct oversight and expenditure
Libraries	LIB-Capital Improvements	1130892301	7/24/2025	22005	Federal Revenue Fund	9,999,070	Department of Libraries has received a grant of $10,000,000.00 from the U.S. Department of Housing and Urban Development during FY2025.
State's Attorneys and Sheriffs	Sheriffs	2130200000	7/21/2025	22005	Federal Revenue Fund	3,406	Drug forfeiture funds are received due to joint law enforcement efforts in drugs busts. It is impermissible for participating agencies to have direct access to their Equitable Sharing funds without an intermediary to conduct oversight and expenditure
Children and Families	DCF-Child Welfare Info System	3440892506	7/18/2025	22005	Federal Revenue Fund	450,000	Federal Revenue available as match for Comprehensive Child Welfare Information System (CCWIS)
Subtotal Federal Funds (Including "Regular" ARRA) Excess Receipts (Excluding COVID-19-Related)						**200,047,562**	
Administration Agency	SOA Finance	1100090000	5/29/2026	21500	Inter-Unit Transfers Fund	80,000	FSD creates an agency fee to fund our operations, this ERR will be built into our FY28 agency fee.
Judiciary	Judiciary Appropriation	2120000000	6/26/2026	21500	Inter-Unit Transfers Fund	1,625,721	We received FY24 and FY25 reimbursement on this grant in FY26
Disabilities Aging Ind. Living	Administration & Support	3460010000	6/26/2026	21500	Inter-Unit Transfers Fund	12,272	MOU's with various departments DCF, VDH, DOL etc.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Sergeant at Arms' Office	Sergeant at Arms	1230001000	6/24/2026	21500	Inter-Unit Transfers Fund	147,770	Fund received to replace and mount cameras in the State House. Funding coming from the FY 2022 Homeland Security Grant Program at the Dept. of Public Safety.
Agriculture, Food&Mrkts Agency	VT Ag & Environmental Lab	2200150000	6/23/2026	21500	Inter-Unit Transfers Fund	1,500	MOU with DEC.
Public Service Department	Regulation & Energy Efficiency	2240000000	6/22/2026	21500	Inter-Unit Transfers Fund	200,000	The amount of indirects that would be captured was unknown at the time of FY26 budgeting. The amount of funding available is dependent on the amount of salary (hours) charged to eligible funding sources.
Children and Families	DCF OCS Roll Up	3440040000	6/15/2026	21500	Inter-Unit Transfers Fund	20,000	IDT from the Judiciary to be earned in excess of base budget.
Fish & Wildlife	FW Support & Field Services	6120000000	6/10/2026	21500	Inter-Unit Transfers Fund	240,000	Funds are available through the Recreational Boating Safety Grant from DPS and one-time funds available from DEC for Gale Meadows Dike engineering.
Criminal Justice Council	Criminal Justice Trng Council	2170010000	6/4/2026	21500	Inter-Unit Transfers Fund	110,000	The funding is being provided by AOT through an MOU agreement signed by AOT and the CJTC for the Impaired Driver agreement.
Agriculture, Food&Mrkts Agency	VT Ag & Environmental Lab	2200150000	6/2/2026	21500	Inter-Unit Transfers Fund	7,000	MOU with DEC.
Forests, Parks & Recreation	Forestry	6130020000	5/12/2026	21500	Inter-Unit Transfers Fund	500,000	MOA with Dept of Environmental Conservation (DEC); DEC has the budget for this in their Clean Water Fund
Human Services Agency	Administrative Management Fund	3400020000	4/30/2026	21500	Inter-Unit Transfers Fund	10,250,000	The funds will be used to process invoices in the Admin Fund, mainly for the remaining ADS SLA charge which is 13,844,357.56
Natural Resources Agency	Admin., Management & Planning	6100010000	4/30/2026	21500	Inter-Unit Transfers Fund	502,000	Federal EPA CPRG planning grant received by the Department of Environmental Conservation (DEC). DEC sub-awarded funds to the ANR Secretary's Office.
Disabilities Aging Ind. Living	Administration & Support	3460010000	4/13/2026	21500	Inter-Unit Transfers Fund	835,044	MOU's with various departments DCF, VDH, DOL etc.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Public Service Department	Regulation & Energy Efficiency	2240000000	4/6/2026	21500	Inter-Unit Transfers Fund	300,000	The amount of indirects that would be captured was unknown at the time of FY26 budgeting. The amount of funding available is dependent on the amount of salary (hours) charged to eligible funding sources.
Buildings & Gen Serv-Capital	BGS - Engineering	1180010000	4/1/2026	21500	Inter-Unit Transfers Fund	500,000	These funds are available through an MOU with AOT (MOU0262) for the ancient roads program and we are finding that the expenses are more than the $500,000 we have budgeted for this each year.
Natural Resources Agency	Admin., Management & Planning	6100010000	4/1/2026	21500	Inter-Unit Transfers Fund	4,048	Funds are available through Act 74 Section G.801 (FY22) which appropriated to the Agency of Administration 6.5M for administrative costs associated with administering ARPA funds including costs related to limited service positions.
Natural Resources Agency	Admin., Management & Planning	6100010000	3/30/2026	21500	Inter-Unit Transfers Fund	300,000	Federal EPA CPRG planning grant received by the department of environmental conservation (DEC). DEC sub-awarded funds to the ANR Secretary's Office.
Disabilities Aging Ind. Living	Developmental Services Grants	3460050000	3/18/2026	21500	Inter-Unit Transfers Fund	264,000	MOU between DCF and DAIL for DAIL to grant dollars to Counseling Services of Addison County for establishing wheelpad housing units (Source of Funds: H. 494 Sec C.123 (c)).
Disabilities Aging Ind. Living	Developmental Services Grants	3460050000	3/18/2026	21500	Inter-Unit Transfers Fund	16,666	MOU between DCF and DAIL for DAIL to grant dollars to Counseling Services of Addison County for establishing wheelpad housing units (Source of Funds: H. 494 Sec C.123 (c)).
Mental Health	Mental Health	3150070000	2/24/2026	21500	Inter-Unit Transfers Fund	650,000	Receipts available via MOUs with other departments, primarily the following: - CY25 PDG closeout: DMH budgeted for FY26 based on experience with year one of the grant; spending under the CY25 MOU has been higher. We anticipate up to $300k in final
Children and Families	DCF OCS Roll Up	3440040000	2/23/2026	21500	Inter-Unit Transfers Fund	381,919	Title IV-D Federal Revenues projected to be earned in excess of base budget. IDT from the Judiciary to be earned in excess of base budget.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Education Agency	Administration	5100010000	2/13/2026	21500	Inter-Unit Transfers Fund	425,000	AOE received a couple MOU's from AHS and DPS that were not in the budget. Additional spending authority is needed.
Children and Families	DCF Admin/ESD Support Roll Up	3440010000	1/23/2026	21500	Inter-Unit Transfers Fund	175,000	1. $55,000 for projected expenses supporting Refugee Resettlement program exceeding base budget. 2. $96,682 to support IE&E salary and benefit expenses projected in excess of base budget. 3. $23,318 to support ARPA Senior
Administration Agency	Secretary of Administration	1100010000	1/22/2026	21500	Inter-Unit Transfers Fund	77	We are making corrections to ORE's previous dept ID, 1100010700, so we need to establish spending authority to make these corrections. One correction will be a wash, the other is a movement of expenditures from 59600 to IDT so we can bill the DCF MOU
Children and Families	DCF FSD Roll Up	3440020000	12/31/2025	21500	Inter-Unit Transfers Fund	50,000	The funds will be used as part of Agreement with Laraway and for other FSD projects that require interdepartmental agreements
Vermont Department of Health	Administration	3420010000	12/15/2025	21500	Inter-Unit Transfers Fund	500,000	Revised MOU with DCF provided additional funds.
Vermont Department of Health	Public Health Appropriation	3420021000	12/15/2025	21500	Inter-Unit Transfers Fund	7,500,000	Revised MOU with DCF provided additional funds.
Children and Families	DCF OEO Central Office	3440100000	11/18/2025	21500	Inter-Unit Transfers Fund	1,000,000	$1,000,000 for projected expenses supporting Permanent Supportive Housing program exceeding base budget through the HCBS spending plan.
Corrections	Corrections - Justice Reinvest	3480007000	11/7/2025	21500	Inter-Unit Transfers Fund	300,000	Justice Reinvestment II: DOC had entered into an MOU with VDH-DSU to provide DOC with funds to facilitate the provision of substance use disorder recovery support to individuals in correctional facilities, post-incarceration,
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	10/20/2025	21500	Inter-Unit Transfers Fund	5,000	MOA with DEC. This request is to fix the error on ER #1000.
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/20/2025	21500	Inter-Unit Transfers Fund	(5,000)	MOA with DEC. This request is to fix the error on ER #1000.
Green Mountain Care Board	Green Mountain Care Board	3330010000	10/15/2025	21500	Inter-Unit Transfers Fund	441,406	Cooperative Agreement (CoAg) between State of Vermont and the federal government. Also, MOU between GMCB and AHS for the funds.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Finance & Management	Budget & Management	1110003000	10/10/2025	21500	Inter-Unit Transfers Fund	233,189	Originally it was believed this position would be funded by revenue from FEMA, however this position is funded by the recovery office, using ARPA funds.
Transportation Agency	Public Transit	8100005700	9/30/2025	21500	Inter-Unit Transfers Fund	229,162	This ERR is for Volkswagen Settlement Funds through ANR for electric buses. This allows us $2,228,798 most of which we expect to be expended in FY27. We originally did not anticipate any expenditures in FY26.
Agency of Digital Services	ADS-LIDAR Grant Match	1105892302	9/3/2025	21500	Inter-Unit Transfers Fund	630,005	USGS Grant funds are still available as the payment schedule in the task order, Sanborn will receive its final payment after the data successfully passes the USGS's final quality control review.
Disabilities Aging Ind. Living	Advocacy & Indep Living Grants	3460020000	8/27/2025	21500	Inter-Unit Transfers Fund	150,000	Agreement between DCF and DAIL for DAIL to grant dollars to Age Well for the Housing Contingency Fund Pilot Program for the Medically Vulnerable to support housing solutions for eligible Vermonters who are unhoused,
Corrections	Corrections - Justice Reinvest	3480007000	8/27/2025	21500	Inter-Unit Transfers Fund	150,000	Justice Reinvestment II: Doc had entered into an MOU with VDH-DSU to provide DOC with funds to facilitate the provision of substance use disorder recovery support to individuals in correctional facilities, post-incarceration,
Human Services Agency	Develop Disabilities Council	3400009000	8/6/2025	21500	Inter-Unit Transfers Fund	125,000	MOU from Dept. of Disabilities, Aging and Independent Living (DAIL). See section 5c for the purpose of the MOU.
Defender General's Office	Public Defense	2110000100	7/30/2025	21500	Inter-Unit Transfers Fund	14,884	In the FY2019 budget the legislature appropriated $150,000 for the family support program, not in the ODG budget as had been done previously, but in DCF's budget with instruction to transfer it to ODG (Sec.B317). The funds were appropriated again in this
Buildings & Gen Serv-Prop	BGS-Property Management	1160300000	7/22/2025	21500	Inter-Unit Transfers Fund	140,000	These funds are available due to BGS Engineering budgeting in their FY2026 budget to pay for 50% of Eric Pembroke's Salaries and Benefits and 25% of Richard Kehne's Salaries and Benefits.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	7/11/2025	21500	Inter-Unit Transfers Fund	2,100,000	MOA with DEC, and ARPA SFR funds with AOA
Agriculture, Food&Mrkts Agency	Ag Food Markets - Clean Water	2200160000	7/11/2025	21500	Inter-Unit Transfers Fund	172,798	MOA with DEC, and ARPA SFR funds with AOA
Subtotal Interdepartmental Transfers						**31,284,461**	
Agency/Dept Name	Appropriation Name	Appropriation Dep	Date	Fund	Fund Name	Amount	Comments
Administration Agency	AOA-Truth and Reconciliation	1100892601	3/19/2026	21870	Misc Special Revenue	25,600	Each donated fund (3 separate funds donated from different entities with the Vermont Community Foundation) Amounts were $10,600; $7,500 and $7,500. totaling $25,600.
Treasurer's Office	Office of the Treasurer	1260010000	6/30/2026	21520	Treas Retirement Admin Cost	150,000	The retirement systems have sufficent budgets to repay the state for these expenses during the current fiscal year. Previous years retirement contributions not yet expended
Treasurer's Office	Unclaimed Property	1260160000	6/29/2026	62100	Unclaimed Property Fund	50,000	higher than expected holder remittances
Vermont Department of Health	Administration	3420010000	6/29/2026	21995	Substance Misuse Prevention SF	50,000	FY 26 budget appropriated $6,750,000 from fund 21995 to the Substance Use Appropriation. Fund 21995 activities have been conducted in the Public Health Appropriation as a result of program reassignment. A reallocation of the appropriation has been
Children and Families	DCF OEO Central Office	3440100000	6/29/2026	21235	Home Weatherization Assist	80,000	These receipts are available due to an increase in our interest income in the fund.
Military	MIL Vet Affairs Office	2150050000	6/24/2026	21662	Mil-Vets Cemetary Contribution	10,000	The Department maintains a cash balance in the special Cemetery Fund due to receipts brought in through the Office of Veterans Affairs for internments at the Veterans Memorial Cemetery. There is current sufficient cash in the special fund to cover
Public Utilities Commission	Public Utilities Commission	2250000000	6/23/2026	21709	PUC-Special Fds	14,775	0
Public Safety	DPS-Fire Safety	2140040000	6/22/2026	21870	Misc Special Revenue	60,000	EMAC deployment to NC and FL for hurricanes
Financial Regulation	Banking Division	2210001000	6/22/2026	21065	Financial Institut Supervision	255,000	The funds are receipts from licensing fees.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Enhanced 911 Board	Enhanced 911 Board	2260001000	6/22/2026	21711	Enhanced 9-1-1 Board	133,000	E911 has a positive balance in their Special Fund (21711) due to a GF infusion provided previously to fund deficit and their system upgrades.
Mental Health	Mental Health	3150070000	6/22/2026	21525	Conference Fees & Donations	16,026	May 2026 DMH conference registration fees. The total amount DMH expects to receive is $22,862.10; $6,836 in spending authority already exists so this ERR is for the remainder.
Mental Health	DMH - Mental Health Facilities	3150100000	6/22/2026	21870	Misc Special Revenue	250,000	Higher than anticipated billing revenue at VPCH.
Buildings & Gen Serv-Prop	BGS-Fleet Management	1160150000	6/19/2026	58200	Fleet Management	70,000	Internal Service Fund
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/19/2026	21947	Mont Dist Heat Plant Maint Res	36,191	These funds are available due to BGS Fee for Space billing the City of Montpelier for there share of the Montpelier District Heat Plant Maintenance Reserve Fund to fund the maintenance of the
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	6/19/2026	58800	Facilities Operations Fund	1,000,000	This is excess receipt is to get spending authority for the amount Fee for Space is projected to be over budget in FY2026, which is due to expenses being more than what were budgeted, in part because of the return
Public Safety	DPS-State Police	2140010000	6/18/2026	21908	Misc Grants Fund	12,423	Public Safety received an award from the Safe States Alliance in the amount of $25,000.00 which represents Phase II of a project to create a comprehensive boating injury data tracking system with the Vermont Department of Health. Safe States Alliance
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	6/18/2026	21671	AF&M-Agricultural Fees	2,400	30 V.S.A. § 20 allows AAFM to billback Section 248.
Children and Families	DCF Admin/ESD Support Roll Up	3440010000	6/18/2026	21235	Home Weatherization Assist	1,200,000	Anticipated special fund cash balances in excess of current spending authority
Children and Families	DCF Admin/ESD Support Roll Up	3440010000	6/18/2026	21870	Misc Special Revenue	125,000	Anticipated special fund cash balances in excess of current spending authority
Children and Families	DCF ESD Reach Up	3440080000	6/18/2026	21560	Public Assistance Recoveries	35,000	Anticipated special fund cash balances in excess of current spending authority
Children and Families	DCF ESD Reach Up	3440080000	6/18/2026	21570	Food Stamp Recoveries	320,000	Anticipated special fund cash balances in excess of current spending authority

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Children and Families	DCF ESD Reach Up	3440080000	6/18/2026	21903	PATH-Misc Fund	2,400,000	Anticipated special fund cash balances in excess of current spending authority
Vermont Department of Health	Administration	3420010000	6/11/2026	21995	Substance Misuse Prevention SF	75,000	FY 26 budget appropriated $6,750,000 from fund 21995 to the Substance Use Appropriation. A portion of the funds will be spent in the department¿s other two appropriations. No net increase in spending. This request will provide spending authority needed
Vermont Department of Health	Public Health Appropriation	3420021000	6/11/2026	21995	Substance Misuse Prevention SF	525,000	FY 26 budget appropriated $6,750,000 from fund 21995 to the Substance Use Appropriation. A portion of the funds will be spent in the department¿s other two appropriations. No net increase in spending. This request will provide spending authority needed
Buildings & Gen Serv-Capital	BGS-Various Property Sales	904300250	6/10/2026	21613	BGS-Sale of State Land	50,000	Sale of misc properties marketing expenses; specifically 108 Cherry Street.
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	6/10/2026	21936	Information Center Revenues	50,000	Receipts come from Advertisement marketing panels placed in Information Centers around the State.
Public Safety	DPS-Emergency Management	2140030000	6/10/2026	21870	Misc Special Revenue	503,765	Agency of Transportation EMAC missions to Mass and Rhode Island for Winter Noreaster. EMAC Reimbursement is being sought through VEM.
Financial Regulation	Administration	2210080000	6/3/2026	21065	Financial Institut Supervision	223,000	The funds are from licensing fees and billback receipts. Also, surplus from SFY25 in the Banking fund.
Financial Regulation	Administration	2210080000	6/3/2026	21075	Insurance Regulatory & Suprv	202,500	The funds are from licensing fees and billback receipts. Also, surplus from SFY25 in the Banking fund.
Financial Regulation	Administration	2210080000	6/3/2026	21080	Securities Regulatory & Suprv	121,500	The funds are from licensing fees and billback receipts. Also, surplus from SFY25 in the Banking fund.
Financial Regulation	Administration	2210080000	6/3/2026	21085	Captive Insurance Reg & Suprv	63,000	The funds are from licensing fees and billback receipts. Also, surplus from SFY25 in the Banking fund.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Fish & Wildlife	FW Support & Field Services	6120000000	6/3/2026	20305	F&W Fund - Nondedicated	1,073,875	These funds are available due to grants received from VHCB, grant received from Watersheds United Vermont and dedicated fund usage for eligible projects.
Financial Regulation	Insurance Division	2210011000	6/2/2026	21075	Insurance Regulatory & Suprv	800,000	The funds are from licensing fees and billback receipts higher than expected.
Vermont Department of Health	Administration	3420010000	6/2/2026	21470	Medical Practice	15,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Administration	3420010000	6/2/2026	21829	HE-Third Party Reimbursement	30,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Administration	3420010000	6/2/2026	21832	HE-Asbestos Fees	10,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21469	Nuclear Regulatory Fund	30,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21470	Medical Practice	400,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21584	Surplus Property	25,214	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21731	HE-Food & Lodging Fees	300,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21828	HE-Lead Abatement Fees	100,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21829	HE-Third Party Reimbursement	900,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21832	HE-Asbestos Fees	30,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health
Vermont Department of Health	Public Health Appropriation	3420021000	6/2/2026	21902	Health Department-Special Fund	300,000	Reason funds are available? The Department of Health operates many programs funded by special fund revenue. To fully fund program expenses with special fund revenue in fiscal year 2026, additional spending authority is needed in the public health

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Public Service Department	Regulation & Energy Efficiency	2240000000	5/29/2026	21708	PSD - EEU Admin/Eval Fund	400,000	Fund 21708 is the Energy Efficiency Utilities Admin & Eval Fund. The revenue in this fund is from billbacks to the EEUs, allowing the program to contract out for evaluations. Although similar to the Billback Fund, 21699, it is a separate funding source.
Public Safety	DPS-Criminal Justice Services	2140020000	5/27/2026	21856	PS-Fingerprint Fees	180,000	The amount collected for fingerprint processing is slightly higher than the cost the FBI charges. Over time this results in a fund balance.
Department of Liquor & Lottery	Department of Liquor & Lottery	2320010000	5/26/2026	21584	Surplus Property	52,150	More DLL vehicles sent to auction this fiscal year.
Human Resources-Prop	Employee Benefits & Wellness	1125000000	5/21/2026	55100	Medical Insurance Fund	300,000	Funds are available as a result of billings to state departments based on an allocation methodology established for this Internal Service Fund.
Human Resources-Prop	Employee Benefits & Wellness	1125000000	5/21/2026	55200	Dental Insurance Fund	12,000	Funds are available as a result of billings to state departments based on an allocation methodology established for this Internal Service Fund.
Human Resources-Prop	Employee Benefits & Wellness	1125000000	5/21/2026	55300	Life Insurance Fund	2,000	Funds are available as a result of billings to state departments based on an allocation methodology established for this Internal Service Fund.
Finance & Management	ERP Expansion(phase 2)	1110991601	5/20/2026	31100	General Gov Projects Fund	(7,168)	When finalizing the Civic Initiatives LLC contract and paying out retainage, the retainage was paid on an invoice instead of being properly released in VISION. These are VTBuys (ERP Expansion(phase 2)) specific funds and will be used for VTBuys
Disabilities Aging Ind. Living	Vocational Rehab Grants	3460040000	5/18/2026	21816	DAIL-VR-Kessler Foundation	99,750	JFO #3030 approved the AA-1 for the Kessler Grant Funds, this ERR will give the spending authority needed in SFY26 in this fund to spend the remaining grant funds.
Public Service Department	Regulation & Energy Efficiency	2240000000	5/12/2026	21699	PSD - Billback & EEU pass thru	300,000	21699 is a Billback funding source. PSD has a number of contracts that utilize this source of funds. With the implementation of VT Buys it has become evident that creating a formal PO for these contracts is a necessary step. PSD is in the process of

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Housing & Comm Development	Housing & Community Developmnt	7110010000	5/11/2026	21575	Downtown Trans & Capital Impro	60,752	This ERR is for the ACCD/ DHCD Community Planning and Revitalization (CP&R) division and is a special fund that supports downtown areas and community infrastructure statewide. These funds are available as they were awarded in SFY25 and unspent.
Agriculture, Food&Mrkts Agency	Ag Resource Mngmnt	2200040000	5/5/2026	21668	AF&M-Feed Seeds & Fertilizer	158,600	Cash balances in the associated special funds to support the additional unbudgeted pressures
Agriculture, Food&Mrkts Agency	Ag Resource Mngmnt	2200040000	5/5/2026	21669	AF&M-Pesticide Monitoring	424,235	Cash balances in the associated special funds to support the additional unbudgeted pressures
Transportation Agency-Prop	Central Garage	8110000200	5/5/2026	57100	Highway Garage Fund	356,906	Amount requested is Central Garage's estimated need to fund payroll through the end of FY2026. It is expected that Central Garage would have an annual Pay Need based on how SOV budgets payroll. This was also anticipated by the legislative body per 2024
Housing & Comm Development	Housing & Community Developmnt	7110010000	4/30/2026	21325	Historic Sites Special Fund	100,000	Revenue from Historic Sites rentals, gift shop sales, admissions paid and donations
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	4/29/2026	21584	Surplus Property	5,282	This is revenue from the Sale of Surplus property over the past several years.
Finance & Management	Vt Council on the Arts	1110013000	4/28/2026	21445	Art Acquisition Fund	47,000	Funds are received into the Acquisition of Art in State Buildings special fund for Vermont Arts Council to acquire art on behalf of the state. The Vermont Arts Council must request distribution directly from the Department of Finance & Management. In
Vermont Department of Health	Public Health Appropriation	3420021000	4/23/2026	21897	Emergency Medical Services Fnd	300,000	Act 143 of 2023, Adj. Sess. increased the annual revenue to the fund from $150K to $450K, effective in fiscal year 2025. The department¿s fiscal year 2026 budget did not include additional spending authority to use the $300K increase in revenue.
Disabilities Aging Ind. Living	Administration & Support	3460010000	4/15/2026	21870	Misc Special Revenue	475,215	Per federal audit by Rehabilitation Services Administration (RSA-Federal) of Section 110, the Vermont Association of Business Industry and Rehabilitaion (VABIR) is sending DAIL revenue for their share of expenses.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Libraries	Department of Libraries	1130030000	4/14/2026	21870	Misc Special Revenue	111	Department of Libraries receives revenue from the Vermont State Colleges system for the Westlaw, these funds have previously been recorded under 21500.
Department of Liquor & Lottery	Department of Liquor & Lottery	2320010000	4/14/2026	21525	Conference Fees & Donations	1,365	FY25 NABCA award was not fully expended by 6/30/25.
Disabilities Aging Ind. Living	Administration & Support	3460010000	4/14/2026	21813	VR Fees	1,000,000	Collected higher than anticipated receipts from the Employee Assistance Program.
Buildings & Gen Serv-Capital	BGS-Various Property Sales	904300250	4/3/2026	21613	BGS-Sale of State Land	70,000	Sale of misc properties marketing expenses.
Administration Agency	AOA-Truth and Reconciliation	1100892601	4/3/2026	21870	Misc Special Revenue	500	Our mandate requires the VTRC to fundraise and this donation is from a supportive community member (Rollinig J's Farm)
Crime Victims' Services Center	Victims Compensation	2160010000	4/2/2026	21915	Crime Victims Restitution Fund	350,000	Revenues from court fines and fees continue to be deposited into this fund, along with the Restitution Dept Collections from offenders to support victim payments.
Administration Agency	AOA-Truth and Reconciliation	1100892601	4/1/2026	21870	Misc Special Revenue	20,000	VT Land Access and Opportunity Board (LAOB) funded the CARE Team for Truth Tellers one-time transfer of $20,000
Public Safety	DPS-Fire Safety	2140040000	4/1/2026	21870	Misc Special Revenue	53,805	EMAC deployment to NC for hurricane Imelda
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	4/1/2026	21908	Misc Grants Fund	10,000	We recently received three small donations from Farm Credit East, Vermont Community Foundation, and State of Maine. We also need spending authority for funds received from previous year's donation from Hannaford.
Public Service Department	PSD-VCBB	2240020000	4/1/2026	21948	VT Community Broadband	9,173,814	Interest earned on ARPA funds prior to 7/1/2026
Buildings & Gen Serv-Gov'tal	BGS-Purchasing	1150500000	3/26/2026	21005	FMS System Development Fund	1,100,000	Annual Statewide FMS Development Fund allocation
Finance & Management	ERP Expansion(phase 2)	1110991601	3/24/2026	31100	General Gov Projects Fund	7,168	When finalizing the Civic Initiatives LLC contract and paying out retainage, the retainage was paid on an invoice instead of being properly released in VISION. These are VTBuys (ERP Expansion(phase 2)) specific funds and will be used for VTBuys

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Agency of Digital Services	Comm & Info Technology	1105500000	3/16/2026	21330	Muni-Reg Planning & Resilience	66,633	According to Act27, Sec. F.149, fund 21330 received $9,052,113 of which $564,034 was allocated to VCGI but ADS was only appropriated $497,401 in Act 113, Sec. B.105.
Human Resources-Gov'tal	PERSONNEL OPERATIONS	1120010000	3/16/2026	21585	Pers-Human Resourc Development	56,000	Fees charged by DHR to take classes at the Center for Achievement in Public Service (CAPS).
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	3/12/2026	58800	Facilities Operations Fund	1,500,000	This is excess receipt is to get spending authority for the Vacancy Savings amount budgeted in the Fee for Space FY2026 budget. There is no funding for this, because this was not built into the rate calculation.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	3/12/2026	58800	Facilities Operations Fund	562,328	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.
Human Services Agency	Secretary's Office Admin Costs	3400001000	3/12/2026	21908	Misc Grants Fund	150,000	Received second check from the California Volunteer Fund (JFO #3257).
Children and Families	DCF OEO Weatherization	3440110000	3/12/2026	21235	Home Weatherization Assist	1,000,000	Anticipated special fund cash balances in excess of current spending authority
Offender Work Program	VOWP-Resale	3675090000	2/19/2026	21584	Surplus Property	3,822	Surplus property sales - proceeds for sale of work crew program items
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	2/13/2026	21671	AF&M-Agricultural Fees	11,150	30 V.S.A. § 20 allows AAFM to billback Section 248.
Vermont Department of Health	Administration	3420010000	2/13/2026	21995	Substance Misuse Prevention SF	235,000	FY 26 budget appropriated $6,750,000 from fund 21995 to the Substance Use Appropriation. A portion of the funds will be spent in the department¿s other two appropriations. No net increase in spending.
Vermont Department of Health	Public Health Appropriation	3420021000	2/13/2026	21995	Substance Misuse Prevention SF	450,000	FY 26 budget appropriated $6,750,000 from fund 21995 to the Substance Use Appropriation. A portion of the funds will be spent in the department¿s other two appropriations. No net increase in spending.
Department of Liquor & Lottery	Department of Liquor & Lottery	2320010000	2/10/2026	21870	Misc Special Revenue	15,963	FY25 NABCA award was not fully expended by 6/30/25.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Public Safety	DPS-Emergency Management	2140030000	1/23/2026	21555	Emergency Relief & Assist Fd	6,629,757	The Emergency Relief Assistance Fund (ERAF) provides State funding to match Federal Public Assistance after federally declared disasters. Title 20: Internal Security and Public Safety 20 V.S.A. § 45).
Libraries	Department of Libraries	1130030000	1/20/2026	21920	VOL Membership/Dues	69,522	These funds are made available from the Vermont Online Library membership fees, which come from local schools, public and academic libraries.
Buildings & Gen Serv-Gov'tal	BGS-Purchasing	1150500000	1/7/2026	21005	FMS System Development Fund	1,126,991	Annual Statewide FMS Development Fund allocation
Treasurer's Office	Bond Refunding Cost	1260126000	1/6/2026	21886	Treas-Refunding Bond Issue	13,762	Sale of 2025 Series B Refunding Bonds
Military	MIL Vet Affairs Office	2150050000	12/18/2025	21924	Vermont Veterans Fund	68,200	Proceeds from tax return donations to the Vermont Veterans Fund. Funds are used to issue grants to local organizations providing support and assistance to veterans and their families.
Children and Families	DCF CDD Central Office	3440030000	12/18/2025	21858	Building Bright Futures Fund	42,188	These funds are cash receipts generated by the sale of special license plates through the Department of Motor Vehicles. These receipts are restricted to fund child care facility improvement projects.
Housing & Comm Development	Housing & Community Developmnt	7110010000	12/15/2025	21325	Historic Sites Special Fund	100,000	Revenue from Historic Sites rentals, gift shop sales, admissions paid and donations
Economic Development	Economic Development	7120010000	12/15/2025	21054	Misc Fines & Penalties	45,000	Funds available through check deposit (two checks the first for $20,000.00 and the second for $25,000.00) in fund 21054 as the remainder of judicial stipulations for Strenger reparations to finalize the Newport City Project settlement.
Economic Development	Economic Development	7120010000	12/15/2025	21820	ACCD-Miscellaneous Receipts	75,000	Act 69 created the new Community and Housing Infrastructure Program (CHIP), which is modeled after the existing Tax Increment Financing (TIF) program. The VT Economic Progress Council is charging with implementing and managing CHIP. Each CHIP

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Mental Health	Mental Health	3150070000	12/10/2025	21870	Misc Special Revenue	200,000	The Department of Mental Health has been advised that up to $1,000,000 may be available after being added to ACT 145 in SFY26, we are starting to see funds become available, but believe we will receive half of the expected amount at most.
Transportation Agency	TH State Aid Non Fed Disasters	8100001400	12/9/2025	21485	PILOT	360,050	Additional PILOT fund spending authority to process outstanding invoices for two nonfederal disaster projects approved in 2025. Town of Pomfret: Pomfret Road & Caper Road. Town of Norwich: Mitchell Brook Road & South Chapel Road.
Libraries	Department of Libraries	1130030000	11/24/2025	21870	Misc Special Revenue	457	Department of Libraries receives revenue from the Vermont State Colleges system for the Westlaw, these funds have previously been recorded under 21500.
Human Rights Commission	Human Rights Commission	2280001000	11/20/2025	21870	Misc Special Revenue	6,000	The Human Rights Commission collects fees to cover costs of training that they provide when requested by organizations for special topics. The typical fee is $500 for a two or three hour training, provided by the ED.We also collect a fee from respondents
Buildings & Gen Serv-Capital	BGS-Various Property Sales	904300250	11/18/2025	21613	BGS-Sale of State Land	10,000	Sale of misc properties marketing expenses. Replenish spending authority from 6/30/2025
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	11/17/2025	21060	Vt Dairy Promotion Fund	65,000	The Agency administers the Vermont Dairy Promotion Program. The program collects 10 Cents per hundredweight from milk produced for marketing dairy. Part of this revenue is to support Agency staff and
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	11/17/2025	21060	Vt Dairy Promotion Fund	20,000	The Agency administers the Vermont Dairy Promotion Program. The program collects 10 Cents per hundredweight from milk produced for marketing dairy. Part of this revenue is to support Agency staff and

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Tax	Tax Computer Modern	1140891901	11/5/2025	21909	Tax Computer Sys Modernization	3,202,661	Prior multi-year appropriation used for technology improvements. Carryforward end date was amended from 2022 to 2025 per 2020 Acts and Resolves No. 154, Section D.104.
Human Services Agency	Secretary's Office Admin Costs	3400001000	10/28/2025	21908	Misc Grants Fund	50,000	Received money from the National Governor's Association (JFO #3251)
Human Rights Commission	Human Rights Commission	2280001000	10/24/2025	21692	Human Rights Commission	75,000	The Human Rights Commission receives funds as part of legal settlements that are retained by the commission to defray the costs of providing legal services. In addition, these funds were appropriated for the Commission to pursue enforcement actions.
Treasurer's Office	Emerg Personnel Survivor Bene	1260170000	10/22/2025	21884	Emerg Pers Survivor Benefit Fd	80,000	To pay a benefit under 20 V.S.A. Chapter 181 Benefits for the Survivors of Emergency Personnel, as the result of the Emergency Personnel Survivors Benefit Review Board reviewing and approving a claim under the statute.
Human Services Agency	Secretary's Office Admin Costs	3400001000	10/10/2025	21908	Misc Grants Fund	150,000	Received money from the California Volunteer Fund (JFO #3257).
Public Service Department	PSD-VCBB	2240020000	10/9/2025	21948	VT Community Broadband	20,490,556	Per Act 71 amounts can be transferred from ARPA funds for the purpose of funding the Vermont Community Broadband Board (VCBB). This transfer will fund additional Pre-Construction and Construction efforts pertaining to broadband.
Green Mountain Care Board	GMCB-Contract for Drug Issues	3330892503	10/6/2025	21912	Evidence-Based Educ & Advertis	111,980	2024 Act 134 (Prescription Drug Cost Reg) appropriated $250,000 for contractural work.Based on the timing of the reports due in Act 134 of 2024, the Legislature anticipated this work going into FY2026.
Public Safety	DPS-Fire Safety	2140040000	10/1/2025	21901	Fire Prev/Bldg Inspect Sp Fund	1,430,000	FY25 Revenue exceeded FY25 Expenditures.
Mental Health	DMH-Soteria House	3150892404	9/30/2025	21953	Other Infr, Essen Invst, Rsrvs	640,930	Funds were established in SFY24 for purchase/renovations at Soteria House. This amount is what was left in SFY25, and will be expended in SFY26. The youth inpatient facility will begin it's build this year,

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Mental Health	DMH-SVMC Youth Inpatient	3150972401	9/30/2025	21953	Other Infr, Essen Invst, Rsrvs	9,225,000	Funds were established in SFY24 for purchase/renovations at Soteria House. This amount is what was left in SFY25, and will be expended in SFY26. The youth inpatient facility will begin it's build this year,
Agency of Digital Services	Comm & Info Technology	1105500000	9/26/2025	58100	Information Technology	1,587,820	These receipts will be used for mainframe applications currently running on the State¿s outsourced mainframe infrastructure.
Buildings & Gen Serv-Gov'tal	BGS- Recycling Efforts	1150060000	9/26/2025	21604	BGS-Recycling Efforts	20,000	Funds are collected from the disposition of recycling materials. The proceeds are deposited into the fund and can only be used for recycling efforts statewide.
Public Safety	DPS-Municipal Grants	2140892502	9/24/2025	21098	Comm Resil & Disaster Mitig Fd	3,480,383	In 2024, the Community Resilience and Disaster Mitigation Grant Program was established under Act 143 to provide support for disaster mitigation. The appropriation was for grants to municipalities for residential building owners to elevate residential
Public Safety	DPS-Administration	2140060000	9/23/2025	21129	Animal Welfare Fund	165,000	Legislature passed H.626/Act 167 which established the Division of Animal Welfare within the Department of Public Safety and the Animal Welfare Fund.
Fish & Wildlife	FW Support & Field Services	6120000000	9/23/2025	20320	Duck Stamp Fund	257,000	Funds are available due to a cash balance from the sale of Waterfowl Stamps
Financial Regulation	Administration	2210080000	9/18/2025	21065	Financial Institut Supervision	100,000	Surplus from SFY25 in the Banking Fund.
Attorney General's Office	Attorney General's Office	2100001000	9/17/2025	21908	Misc Grants Fund	49,695	Grant from the Sears Consumer Protection and Education Fund - SFY2023 JFO #3185
Environmental Conservation	DEC-PFAS Remediation	6140892311	9/16/2025	21275	Environmental Contingency Fund	2,037,018	The ECF (21275) funds were appropriated to DEC as one time appropriations and did not roll into FY26. These appropriations were included in our carryforward memo.
Environmental Conservation	DEC-PFAS Remediation	6140892405	9/16/2025	21275	Environmental Contingency Fund	4,977,062	The ECF (21275) funds were appropriated to DEC as one time appropriations and did not roll into FY26. These appropriations were included in our carryforward memo.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Public Safety	DPS-State Police	2140010000	9/11/2025	21908	Misc Grants Fund	20,000	Public Safety received an award from the Safe States Alliance in the amount of $20,000.00 to create a comprehensive boating injury data tracking system with the Vermont Department of Health. This was approved by the JFO on May 12, 2025 (JFO #3253).
Agency of Digital Services	ADS-Self-Exclusion Program	1105892402	9/3/2025	50250	Sports Wagering Enterprise Fd	35,432	These funds are still available from SFY25.
Finance & Management	Vt Council on the Arts	1110013000	8/29/2025	21445	Art Acquisition Fund	50,635	Funds are received into the Acquisition of Art in State Buildings special fund for Vermont Arts Council to acquire art on behalf of the state. The Vermont Arts Council must request distribution directly from the Department of Finance & Management.
Attorney General's Office	Attorney General's Office	2100001000	8/27/2025	21934	Complex Litigation Special Fd	545,909	3 V.S.A. Section 167a - Complex Litigation Special Fund
Mental Health	Mental Health	3150070000	8/25/2025	21584	Surplus Property	1,000	DMH received transfer of funds from surplus property sales within BGS of $1,000.00
Tax	Tax Operation Costs	1140010000	8/11/2025	21909	Tax Computer Sys Modernization	1,107,545	Delay in implementation of VTPie system and in licensing, maintenance and support from the vendor
Military	MIL BLDG Maint&Armory Caretkr	2150040000	8/8/2025	21661	Mil-Sale of Burl Armory & Othe	1,340,000	$1,340,000 is available from the sale of the Fair Haven Field Maintenance Shop (FMS).
Transportation Agency	Central Garage	8110000200	8/4/2025	57100	Highway Garage Fund	(753,936)	This ERR will reestablish spending authority from FY25 to support the Central Garage Fund equipment purchases, as specified in 19 V.S.A. § 13©(1). The amount of this ERR represents funds available in FY25 for equipment purchases which were not utilized.
Transportation Agency-Prop	Central Garage	8110000200	8/4/2025	57100	Highway Garage Fund	753,936	This ERR will reestablish spending authority from FY2025 to support the Central Garage Fund equipment purchases, as specified in 19 V.S.A. § 13©(1). The amount of this ERR represents funds available in FY2025 for equipment purchases not utilized.

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Tax	TAX-Current Use Digitization	1140892401	8/1/2025	21594	Tax-Current Use Admin	1,575,000	These are unspent one-time special funds for use in FY2026
Transportation Agency	Program Development	8100001100	8/1/2025	21870	Misc Special Revenue	2,800,000	This ERR will reestablish spending authority from FY2025 to support VSHA in the purchase (and selling) of an additional 28 mobile homes under the Rapid Response Mobile Home Unit Program.
Transportation Agency	AOT-Rail Trail Grant	8100892402	8/1/2025	21953	Other Infr, Essen Invst, Rsrvs	966,759	This ERR will reestablish spending authority from FY2025 to support Rail Trail Community Connectivity Grants established in 2023 Act 78 Sec. B.1105(d)(4): $1,000,000 is appropriated to the Agency of Transportation for rail trail grants.
Transportation Agency	Central Garage	8110000200	8/1/2025	57100	Highway Garage Fund	753,936	This ERR will reestablish spending authority from FY25 to support the Central Garage Fund equipment purchases, as specified in 19 V.S.A. § 13©(1). The amount of this ERR represents funds available in FY25 for equipment purchases which were not utilized.
Vermont Department of Health	Public Health Appropriation	3420021000	7/28/2025	21378	Opioid Abatement Special Fund	872,625	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	Substance Use Programs	3420060000	7/28/2025	21378	Opioid Abatement Special Fund	512,879	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-SUD/Tobacco Prevention	3420892206	7/28/2025	21370	Tobacco Litigation Settlement	84,895	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-FY23 Opioid Abatement	3420892313	7/28/2025	21378	Opioid Abatement Special Fund	4,418,696	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Vermont Department of Health	HD-Div of Substance Use	3420892404	7/28/2025	21370	Tobacco Litigation Settlement	74,918	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-Needle-Syringe Disposal	3420892412	7/28/2025	21912	Evidence-Based Educ & Advertis	150,000	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-Opioid Antagonist Dist	3420892413	7/28/2025	21912	Evidence-Based Educ & Advertis	1,910,230	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-FY25 Opioid Abatement	3420892501	7/28/2025	21378	Opioid Abatement Special Fund	3,940,508	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-EMS Advisory Committee	3420892504	7/28/2025	21897	Emergency Medical Services Fnd	38,850	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-Burlington City Grants	3420892505	7/28/2025	21378	Opioid Abatement Special Fund	1,100,000	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Vermont Department of Health	VDH-Overdose Prevention Study	3420892506	7/28/2025	21378	Opioid Abatement Special Fund	266,714	The Health Department is requesting excess receipts spending authority for nine one-time appropriations that require an excess receipts request to re-establish spending authority in FY26. Details of these one-time appropriations are:
Buildings & Gen Serv-Prop	Municipal Energy Rev Fund	1160800000	7/22/2025	50510	Municipal Energy Revolving Fd	1,237,767	Funds are to be received for this purpose from PSD per Act 172

FY 2026 Excess Receipts Report - Q4 with COVID19 categories							
Agency/Dept Name	**Appropriation Name**	**Appropriation Deptid**	**Date**	**Fund**	**Fund Name**	**Amount**	**Comments**
Administration Agency	Secretary of Administration	1100010000	7/18/2025	21555	Emergency Relief & Assist Fd	150,000	Emergency Relief Assistance Funds are to be used for this purpose by direction of the Emergency Board at their 07/30/24 meeting (Item #5). Loan Repayments should avoid the need to add General Fund to ERAF.
Forests, Parks & Recreation	Lands Administration	6130040000	7/14/2025	21440	All Terrain Vehicles	29,000	All Terrain Vehicles Fund The Vermont ATV Sportsman's Association (VASA) funds are available in the All Terrain Vehicles special fund per 23 V.S.A. § 3513 and are passed through to VASA through a grant agreement
Libraries	Department of Libraries	1130030000	7/3/2025	21014	Winnie Belle Learned Fund	18,000	The annual distribution to the Winnie Belle Learned funds are made available to the Department due to the dissolution of the Vermont Public Library Foundation (VPLF) on November 8, 2024. That non-profit entity¿s dissolution plan includes: 1. moving the
Subtotal Other Fund Excess Receipts						**112,190,979**	
TOTAL:						**366,573,779**	