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Jim Reardon, Commissioner

MEMORANDUM

TO: Joint Fiscal Committee
FROM: James B. Reardon, Commissioner of Finance & Management
DATE: September 2, 2010
RE: Special Funds Created in FY2010; Special Fund Balances at End of FY2010

Pursuant to 32 VSA Sec. 588(6), I am herewith submitting to the Joint Fiscal Committee the list of Special Funds created in FY2010, with name, authorization and revenue source; and the list of Special Funds and their balances at the end of FY2010.

Attachment

keep:Special Funds created FY10

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Report on Special Funds created in FY 2010

Submitted to the Joint Fiscal Committee pursuant to 32 VSA Sec 588(6)

<u>Dept/Name of Fund</u>	<u>Authorization</u>	<u>Revenue Source</u>
Health Dept		
Hospital Licensing Fees	18 VSA Sec 1904(c)	Hospitals licensed by the State
Attorney General		
Public Funds Investigation Fund	3 VSA Sec 167	Consumer fraud recoveries
Agency of Transportation		
Transportation Infrastructure Bond Fund	19 VSA Sec 11f	Motor fuel infrastructure assessments

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SPECIAL FUND SUMMARY EOFY 2010

Special Fund Name	Fund Net Assets 7/1/09	All Revenues	All Expenses	Other Financing (Sources) Uses	Fund Net Assets 6/30/10
Financial Literacy Trust Fund	1,993	29,079	(2,560)	0	28,513
FMS System Development Fund	(3,391,510)	600,000	(204,685)	0	(2,996,196)
Elva S Smith Bequest	22,513	42,709	(22,071)	0	43,151
Lw-IV Radioactive Waste Cmpct	(811)	2,652,424	(2,613,781)	(100,748)	(62,916)
Radiological Emerg Response	203,011	1,510,256	(1,991,893)	0	(278,626)
Public Defender Special Fund	130,272	570,851	(567,626)	0	133,497
Misc Fines & Penalties	441,287	267,551	(178,578)	60,847	591,107
Vt Dairy Promotion Fund	291,793	2,530,859	(2,535,591)	0	287,061
VDPC State Portion	77,742	248,776	(299,579)	0	26,938
Financial Institut Supervision	(59,476)	1,407,647	(1,555,609)	207,438	0
Health Care Suprv & Reg	212,012	1,539,237	(1,427,598)	(71,166)	252,484
Insurance Regulatory & Suprv	0	8,428,186	(5,431,712)	(2,996,474)	0
Securities Regulatory & Suprv	0	5,705,925	(1,474,747)	(4,231,178)	0
Captive Insurance Reg & Suprv	0	4,720,041	(3,983,925)	(736,116)	0
VOHI Wk Cmp Self-Ins Corp Trst	50,096	142	0	0	50,238
Passenger Tramways	(16,562)	366,792	(378,098)	16,562	(11,306)
Elevator Safety Fund	52,520	65,060	(55,584)	0	61,996
Licensing & Inspection Spec Fd	310,968	301,887	(514,652)	(51,996)	46,207
Worker's Comp Admin Fund	(260,764)	1,485,713	(1,732,231)	7,793	(499,490)
Employee Leasing Companies	24,355	32,100	(17,985)	(24,355)	14,116
Crim Justice Training Council	74,155	563,014	(498,811)	(239,193)	(100,835)
Fire Service Training Council	52,979	911,868	(820,091)	30,000	174,756
Haz Chem & Subst Emerg Resp	315,383	565,892	(397,623)	0	483,652
Criminal History Records Check	22,630	238,258	(200,000)	(54,736)	6,152
Vt Law Telecommunications	(708)	131,060	(117,205)	0	13,148
DUI Enforcement Special Fund	256,175	1,533,617	(1,745,328)	(33,273)	11,191
Victims Compensation Fund	972,004	3,219,462	(2,790,800)	0	1,400,666
Prof Regulatory Fee Fund	5,097,836	3,519,800	(3,631,755)	0	4,985,881
Rulemaking Advertising Fund	41,400	109,700	(107,111)	0	43,989
Vermont Campaign Fund	13,199	662,179	(521,259)	0	154,119
Funeral & Burial Service Trust	243,597	686	(8,673)	0	235,611
Children's Trust Fund	88,968	74,202	(78,162)	0	85,009
Correctional Facilities Rec Fd	198,394	823,868	(590,262)	0	432,000
Catamount Fund	7,083,884	21,568,433	(27,770,631)	0	881,686
Home Heating Fuel Asst Trust	121,411	343	0	0	121,755
PATH-Civil Monetary Fund	315,221	0	(25,941)	0	289,280
Robert Wood Johnson Fund	29,019	82	0	0	29,101
Mental Health Risk Pool	721,609	1,392	(464,502)	0	258,499
Vermont State Hospital Canteen	5,000	89,147	(89,147)	0	5,000
Home Weatherization Assist	1,005,610	4,062,353	(4,024,104)	400,000	1,443,859
VT Healthcare Ed Loan Repaymnt	73,420	208	0	0	73,627
Teacher Licensing Fund	1,201,422	953,427	(1,129,083)	0	1,025,766
Post Secondary Certification	3,028	5,000	0	0	8,028
General Education Development	536	1,590	0	0	2,126
Petroleum Cleanup Fund	2,955,336	5,275,525	(7,193,266)	750,000	1,787,595
Act 250 Permit Fund	(314,009)	1,455,919	(1,874,113)	0	(732,203)
State Forest Parks Fund	645,952	7,067,340	(6,820,511)	0	892,781
Environmental Contingency Fund	1,944,728	176,002	(147,206)	0	1,973,525
Mitec Settlement Fund	157	0	0	0	157
Waste Management Assistance	1,895,950	3,284,583	(2,536,023)	(513,551)	2,130,959
Hazardous Waste Fund	207,523	67,731	(49,991)	0	225,263
FPR - Land Acquisitions	25,081	0	(1,470)	0	23,611
Environmental Permit Fund	793,104	5,216,980	(5,270,020)	0	740,064
Hydroelectric Licensing Fund	32,911	(6,500)	(674)	0	25,737
Sunderland Landfill	14,424	41	0	0	14,465
Central Vt Shopping Ctr	154,348	437	0	0	154,785
Historic Sites Special Fund	48,477	399,973	(389,631)	0	58,820
Municipal & Regional Planning	458,407	4,008,332	(3,528,058)	(747,941)	190,741
Insurance Reserve Fund	140,422	0	0	0	140,422
Unorganized Towns-Bennington	16,180	79,219	(60,713)	0	34,686
Unorganized Towns-Chittenden	(3,183)	22,823	(42,130)	0	(22,490)
Unorganized Towns-Windham	11,141	122,953	(119,166)	0	14,928
Unemployment Comp Admin Fund	38,353	0	(38,353)	0	0
Tobacco Litigation Settlement	(1,246,465)	36,172,454	(43,192,917)	8,266,928	0
AG-Tobacco Settlement	399,798	0	(65,266)	0	334,532
Tobacco Trust Fund	27,813,639	3,078,110	(87,098)	(8,266,928)	22,537,724
Williamstown Env & Public Hlth	191,697	542	0	0	192,240
Mount Independence Historic	0	0	0	0	0
State Register Publications Fd	1,289	76	0	0	1,365
Bond Investment Earnings Fund	(9,819)	41,798	0	(31,978)	1
DWI Forfeiture Vehicles	0	1,500	(202)	(1,298)	0

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SPECIAL FUND SUMMARY EOFY 2010

Special Fund Name	Fund Net Assets 7/1/09	All Revenues	All Expenses	Other Financing (Sources) Uses	Fund Net Assets 6/30/10
Pownal Tanning Settlement II	0	0	0	(0)	0
Flexible Spending	154,418	1,881,248	(1,988,085)	0	47,581
AHS Administrative Fund	7,329	0	0	0	7,329
All Terrain Vehicles	122,744	329,775	(369,845)	0	82,675
Art Acquisition Fund	97,500	0	(70,000)	50,000	77,500
Gross Revenue Fund	660	0	0	0	660
Fuel Efficiency Fund	(12,832)	2,797,768	(296,971)	0	2,487,966
Vt Recreational Trails Fund	209,012	0	(384,778)	370,000	194,234
Laboratory Services	83,839	1,351,751	(1,397,927)	0	37,663
Medical Practice	1,428,094	261,756	(771,686)	0	918,164
Hospital Licensing Fees	0	134,555	(134,555)	0	0
Natural Resources Mgmt	(5,925)	300,979	(279,517)	0	15,537
Otto Johnson Fund	0	6,850	(6,850)	0	0
PILOT	(403,922)	6,594,128	(5,124,000)	0	1,066,206
Rabies Control	5,189	80,075	(36,303)	(44,370)	4,591
Snowmobile Trails	11,001	891,332	(793,500)	0	108,834
Inter-Unit Transfers Fund	2,329,483	37,259,488	(37,117,708)	(657,143)	1,814,121
ARRA Inter-Unit Subaward Fund	0	52,613,135	(52,825,405)	0	(212,269)
Boating Safety	13,012	0	(105,000)	136,904	44,915
Treas Retirement Admin Cost	6,488	1,876,663	(1,876,663)	0	6,488
Conference Fees & Donations	149,800	231,858	(213,791)	(60,995)	106,872
School Match	1,804,724	9,864,573	(11,608,124)	0	61,173
Lands and Facilities Trust Fd	3,857,529	376,851	(179,572)	0	4,054,807
Emergency Relief & Assist Fd	387,614	0	(505,946)	143,916	25,584
Public Assistance Recoveries	2,887	8,505	0	0	11,391
Food Stamp Recoveries	70,859	87,384	0	0	158,243
Downtown Trans & Capital Impro	862,232	0	(186,603)	400,000	1,075,629
Surplus Property	243,599	272,675	(130,232)	(8,577)	377,465
Pers-Human Resourc Development	72,777	83,549	(39,544)	(13,282)	103,501
Tax-Miscellaneous Fees	140,763	254,176	(173,192)	0	221,747
Tax-Local Option Process Fees	17,425	697,604	(710,565)	0	4,464
Tax-Current Use Admin	0	238,186	(221,000)	(17,186)	0
Public Records Special Fund	132,464	14,283	0	0	146,747
BGS-BTS Marketing Costs	81,526	0	(1,461)	0	80,065
BGS-Duxbury/Moretown	(568)	20,700	(3,471)	0	16,661
Vital Records Special Fund	50,746	87,089	0	0	137,835
Motorist Aid Refreshment Prog	18,513	159,326	(94,390)	0	83,449
BGS-Recycling Efforts	39,167	20,899	(19,266)	0	40,800
BGS-Newport Office Bldg	55,869	0	(2,390)	(53,479)	0
BGS-Newport Office	2,500	0	0	0	2,500
BGS-Donations-St House Restore	(1,195)	0	0	0	(1,195)
BGS-Sale of State Land	4,310	5,300	(4,977)	(3,010)	1,624
Leg-State House Sick Room	1,198	0	0	0	1,198
Leg-Sgt at Arms-Use of St Hous	3,310	0	(1,112)	0	2,197
St Labor Relations Bd-Misc Rec	7,114	9,440	(7,973)	0	8,582
AG-Consumer Fraud Restitution	770,791	78,070	(216,236)	0	632,624
AG-Fees & Reimburs-Court Order	510,599	0	(474,482)	0	36,117
AG-Court Diversion	547	662,221	(662,241)	0	528
SA-Windsor Comm Prosecution Gr	(2,584)	0	0	0	(2,584)
PS-Highway Safety	10,485	0	0	0	10,485
PS-Sale of Photos	0	22,499	(8,636)	(10,286)	3,578
PS-Explosive Handlers	0	8,465	0	(17,143)	(8,678)
Mil-Armory Rentals	17,452	1,200	(15,000)	0	3,652
Mil-Sale of Burl Armory & Othe	21,450	85,000	0	0	106,450
Mil-Vets Cemetary Contribution	126,952	49,993	(83,529)	0	93,416
AF&M-Agricultural Events	64,835	48,911	(79,562)	0	34,184
AF&M-Laboratory Testing	0	16,670	0	0	16,670
AF&M-Feed Seeds & Fertilizer	683,156	972,310	(1,196,405)	0	459,061
AF&M-Pesticide Monitoring	488,443	962,032	(1,046,777)	(6,574)	397,124
AF&M-Apple Marketing Board	9,378	1,926	0	0	11,305
AF&M-Agricultural Fees	11,000	55,960	(14,923)	0	52,037
AF&M-Terminal Mkts-Ship Insp	4,630	3,509	(3,000)	0	5,139
AF&M-Weights & Measures-Testin	34,782	364,965	(351,340)	(30,851)	17,556
AF&M-Livestock Dealers/Transpo	62,762	15,218	(2,526)	0	75,454
AF&M-Mosquito Control	74,751	0	(80,000)	91,269	86,020
AF&M-Housing & Conservation Bd	(40,769)	242,721	(229,674)	0	(27,722)
AF&M-Eastern States Building	98,161	158,084	(136,705)	(31,235)	88,305
AF&M-Dairy Receipts	14,309	10,593	0	(11,773)	13,129
AF&M-Meat Handlers	15,070	9,950	(9,959)	0	15,061
AF&M-Pesticide Control	40,561	69,193	(106,345)	0	3,408
AF&M-Promotional Activities	3,658	32,442	(31,949)	(2,814)	1,337

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SPECIAL FUND SUMMARY EOFY 2010

Special Fund Name	Fund Net Assets 7/1/09	All Revenues	All Expenses	Other Financing (Sources) Uses	Fund Net Assets 6/30/10
AF&M-West Nile Virus	2,552	(2,500)	0	0	52
BISHCA-Docket	49,423	6,461	(31,461)	0	24,423
Human Rights Commission	35,735	0	(17,419)	0	18,317
PSD-Regulation/Energy Efficient	646,361	8,476,943	(5,894,949)	(3,260,108)	(31,753)
PSD-Telecomm Serv for Deaf	149,576	396,824	(512,973)	0	33,427
PSD-Hydroquebec Power	9,445	(9,445)	0	0	0
PSD-Rate & Tariff Power	(147,896)	2,686,531	(2,552,909)	0	(14,274)
PSB-Special Fds	327,146	270,308	(2,740,947)	2,740,746	597,253
Enhanced 9-1-1 Board	1,424,474	5,486,653	(5,151,968)	0	1,759,159
OCS-Child Supp Collect-ANFC	99,568	447,386	(457,464)	0	89,490
HE-Food & Lodging Fees	0	914,435	(867,907)	(49,969)	(3,441)
GCVW-Misc	12,003	668	0	0	12,670
DET-Adm Rec/Fac Admin Other Fd	0	0	0	0	0
DET-Apprenticeship Train OFS	0	207,225	(206,675)	0	550
ED-Wards of St-Non-Special Edu	5,405	(5,405)	0	0	0
ED-Health-Infants & Toddlers	490	0	0	0	490
ED-Medicaid Reimb-Admin	4,382,919	0	(16,441,549)	15,866,000	3,807,370
Vets Home-Private Pay	(882,665)	2,023,694	(1,887,280)	0	(746,251)
Vets Home-Dom Applied Income	89,552	43,339	(49,275)	0	83,616
NR-Stratton Corp	469	0	(469)	0	0
Local Comm Implementation Fund	107,258	257	(20,685)	0	86,831
Impaired Water Restoration Fnd	804,457	37,193	(272,896)	0	568,755
Pollution Prevention Plans Fee	32,251	52,800	(68,089)	0	16,962
FPR-Laura Burnham Estate	10,403	0	0	0	10,403
FPR-Youth Conservation Corps	3,593	271,393	(271,393)	0	3,593
FPR-Earth People's Park	2,384	0	0	0	2,384
Vermont Medicaid	4,859,977	7,320,823	(7,357,164)	0	4,823,636
New York Medicaid	1,595,655	1,931,461	(1,392,565)	0	2,134,551
Streamgauging Fees	37,124	18,625	0	0	55,749
EC-Geological Publications	41,088	2,020	(37,711)	0	5,396
Miscellaneous Settlement Fund	2,969,847	644,300	(643,394)	0	2,970,753
EC-Tax Loss-Conn Riv Flood Ctl	(17,350)	52,050	(34,700)	0	0
EC-Aquatic Nuisance Control	(27,125)	0	0	0	(27,125)
EC-VT Poll Control 24VSA4753	114,786	550,000	(549,439)	0	115,347
ACCD-ISO 9000 Training	6,123	0	(6,123)	0	0
VHCTF-VHFA-Lead Program	108	0	0	(108)	0
SRS-Social Security	0	1,162,347	(1,162,347)	0	0
SRS-Parental Child Support	0	294,244	(294,244)	0	0
Attorney Admission,Licensing,& VR Fees	599,327	810,061	(658,016)	0	751,372
DAD-Vending Facilities	0	1,078,492	(1,078,492)	0	0
DAD-RWJ	27,759	0	(190,590)	0	23,578
ACCD-Mobile Home Park Laws	0	60,165	(60,165)	0	0
ACCD-Miscellaneous Receipts	0	6,966	(6,966)	0	0
ACCD\Tourism & Marketing Broch	182,480	200,905	(197,692)	0	185,693
Sale of Copies/Publications	371	2,086	(2,083)	108	483
Memorial Gifts	6,009	445	(1,000)	0	5,454
HE-Lead Abatement Fees	0	50,665	(50,665)	0	0
HE-Asbestos Fees	0	148,469	(148,469)	0	0
HE-Medicaid in Schools	(216,000)	0	0	0	(216,000)
HE-AIDS Medication Rebates	0	948,999	(948,999)	0	0
HE-ADAP DDRP Fees	0	194,315	(190,189)	(4,126)	0
CORR-Supervision Fees	1,090,697	911,980	(252,000)	0	1,750,677
PERS-Recruitment Services	28,701	86,978	(90,342)	(12,506)	12,831
Chitt-Women Help Battered Wome	(23,396)	5,424	(0)	0	(17,971)
Windsor-Armory Square Project	10,000	0	0	0	10,000
ED-Private Sector Grants	237,869	0	(170,398)	0	67,471
PS-Law Enforcement Services	(15,113)	535,322	(531,906)	0	(11,697)
PS-VAST	0	81,157	(40,579)	0	40,579
PS-Fingerprint Fees	(12,643)	240,045	(189,985)	0	37,417
PS-VIBRS	(23,671)	1,139,477	(1,034,079)	0	81,727
SRS-Build Bright Spaces/Future	12,479	18,691	(7,227)	0	23,943
EC-Laboratory Receipts	79,955	14,828	(19,629)	0	75,154
EC-Motorboat Registration Fees	200,526	0	(223,532)	718,763	695,757
CJTC-Surcharge Fees	(141,575)	0	0	141,575	0
CJTC-Tuition Fund	(97,617)	0	0	97,617	0
Special Funds Debt Service	1,126	0	(2,499,715)	2,499,715	1,126
Misc Special Revenue	19,952	250,418	(247,310)	0	23,059
Gates Foundation Grants	91	0	0	0	91
Emerg Pers Survivor Benefit Fd	186,439	320	(150,000)	0	36,759
Judicial Project Support	1,450	0	(1,450)	0	0

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SPECIAL FUND SUMMARY EOFY 2010

Special Fund Name	Fund Net Assets 7/1/09	All Revenues	All Expenses	Other Financing (Sources) Uses	Fund Net Assets 6/30/10
Treas-Refunding Bond Issue	1	1	(264,772)	301,196	36,426
Risk Manage Ag Producers	16,176	72,136	(75,795)	0	12,517
State's Att & Sheriff-Misc	46,839	0	(1,504)	0	45,335
Green Mtn Cons Camp Endowment	57,928	4,281	(1,903)	0	60,307
Upper Valley Regional Landfill	261,776	735	(6,830)	0	255,681
Waterfront Preservation	190,000	0	0	0	190,000
Fire Prev/Bldg Inspect Sp Fund	186,298	2,993,595	(2,305,559)	0	874,334
Health Department-Special Fund	0	260,501	(188,990)	0	71,511
PATH-Misc Fund	908,749	3,134,364	(23,076,281)	19,614,460	581,292
Wallace Foundation-SAELP	1,406	4	0	(1,410)	0
Securities Investor Education	77,445	36,375	0	0	113,820
Polygraph Exam & License Fees	0	90	(90)	0	0
Misc Grants Fund	17,171	229,175	(242,942)	0	3,403
Tax Computer Sys Modernization	(591,561)	3,147,359	(1,719,259)	0	836,539
Counselor Regulatory Fee Fund	0	2,180	(2,180)	0	0
Sarcoidosis Benefit Trust Fund	141,418	0	(292,291)	449,166	298,292
Evidence-Based Educ & Advertis	444,467	1,069,632	(439,149)	0	1,074,950
Workforce Ed & Training Fund	1,592,134	0	(1,600,500)	0	(8,366)
Crime Victims Restitution Fund	827,518	2,830,466	(2,455,153)	0	1,202,831
Vermont Health IT Fund	321,059	2,462,828	(127,389)	0	2,656,498
Public Funds Investigation	0	0	(10,596)	110,596	100,000
VOL Membership/Dues	90,106	104,731	(96,000)	0	98,837
Restitution Special Fund	300	817	(1,117)	0	0
Information Center Revenues	12,572	8,153	(20,724)	0	0
Court Technology Fund	1,932,359	1,726,488	(1,387,412)	0	2,271,435
Municipal Tkt Repay Revolving	179,301	0	0	0	179,301
DOC-Corrections Donations	636	466	0	0	1,102
Property Assessment Fund	1	0	0	0	1
Unsafe Dam Revolving Loan Fund	32,900	0	0	0	32,900
Animal Spay/Neutering Fund	194,384	231,380	(211,279)	0	214,485
Registration Fees Fund	3,758	24,575	(19,300)	0	9,033
Armed Services Scholarship Fnd	36,883	81	(22,361)	6,484	21,088
Indemnification Fund	372,117	67,738	(69,670)	0	370,186
State Health Care Resources Fd	(1,432,524)	158,188,440	(152,851,462)	0	3,904,454
VT Clean Energy Dev Fund	10,540,606	4,488,224	(4,912,591)	(2,234,720)	7,881,518
Next Generation Initiative Fnd	1,638,780	8,993	(2,542,065)	3,291,860	2,397,568
VT Traumatic Brain Injury Fund	113,265	143	(112,164)	0	1,244
Special Fund Total	104,427,348	482,065,447	(516,848,041)	32,137,346	101,782,100