

## MEMORANDUM

**TO:** Joint Fiscal Committee  
**FROM:** Andrew Pallito, Commissioner of Finance & Management  
**DATE:** April 20, 2016  
**RE:** Excess Receipts Report – 32 VSA Sec 511



In accordance with 32 VSA Sec 511, please find attached the report on Excess Receipts approved for expenditure through the third quarter of FY 2016 (7/1/2015 through 3/31/16). The full text of the governing statute is provided at the end of this memo.

### Review Process

The Administration goes through an extensive application and approval process for allowing expenditure of excess receipts. The form required of departments can be found at: [http://finance.vermont.gov/sites/finance/files/pdf/forms/budget/Excess\\_Receipts\\_Form.doc](http://finance.vermont.gov/sites/finance/files/pdf/forms/budget/Excess_Receipts_Form.doc) (at <http://finance.vermont.gov/forms> under the “Budget” category). The form requires information to ensure that the approval does not overstep statutory guidelines. Requests that overstep the statutory guidelines are denied, and/or where appropriate are 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?
- Do you anticipate additional funds from the same source available in this fiscal year and above current appropriation?
- Is this increase one-time or at an ongoing level?
- 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.]
- What specifically will excess receipts be used for? 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.
- Is there any matching fund requirement due to excess receipts? If so, where is the match found in your budget?
- If excess receipts are earned federal receipts, is excess receipt being spent in the same (federal) program where the excess receipts are earned? If not, explain.
- Has the excess receipt been received and deposited? If no, what date are funds expected?
- If approved, when will the expenditure of this excess receipt 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, we can provide the full paper copy of the form, listing all the department's responses.

### **Broad Categories of Excess Receipt Requests**

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

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

**Federal Funds:** Departments estimate their likely federal receipts in the fall for the upcoming budget year, meaning the estimate is as much as nine-months old at the start of the budget year, and another 12 months older by the end of the budgeted fiscal year. As a result, more recent developments may mean that the budgeted federal spending authority is insufficient, either because the current federal award for an existing grant has been increased, or there is spending authority from grants from earlier federal fiscal years that 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 – and unanticipated -- spikes in federal receipts.

**Other:** There are over 200 different special funds created 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. However, for the same reasons noted above, the actual collections for these revenues 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). It should be noted that in addition to the restrictions in the excess receipts statute, each special fund has its own statutory restrictions that prevent the funds being used for other than their intended purposes and programs.

**Attached Report:**

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

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

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

**Governing Statute:**

***32 V.S.A. § 511. EXCESS RECEIPTS***

*If any receipts including federal receipts exceed the appropriated amounts, the receipts may be allocated and expended on the approval of the commissioner of finance and management. If, however, the expenditure of those receipts will establish or increase the scope of the program, which establishment or increase will at any time commit the state to the expenditure of state funds, they may only be expended upon the approval of the legislature. 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 2016 Excess Receipts Report - Q3 Cumulative - Run 4-20-2016							
Agency/Dept Name	Appropriation Name	Appropriation Deptid	Date	Fund	Fund Name	Amount	Comments
<b>Federal Funds (including "Regular" ARRA) Excess Receipts:</b>							
Treasurer's Office	US Forest Sales to Towns	1260110000	1/20/2016	22005	Federal Revenue Fund	17,037	Federal funds from US Forest Service to pay for its Vermont forest land.
Military	Air Services Contracts	2150020000	3/21/2016	22005	Federal Revenue Fund	2,336,237	Additional Federal funds allotted to Vermont for multi-year federal projects.
Military	Army - 100%	2150030000	3/21/2016	22005	Federal Revenue Fund	5,768,106	Additional federal funds allotted to Vermont for multi-year federal funds that were carried forward into FY2016 and not part of original base budget.
Agriculture, Food&Mrkts Agency	Food Safety/Consumer Assurance	2200020000	8/10/2015	22005	Federal Revenue Fund	80,683	Remaining grant funding from the FDA approved in JFO #2710 dated 11/13/14
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/29/2015	22005	Federal Revenue Fund	96,940	Funds to be used to increase awards supporting the certification of organic operations as well as collecting agricultural market information.
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/29/2015	22005	Federal Revenue Fund	73,788	Funds to be used to increase awards supporting the certification of organic operations as well as collecting agricultural market information.
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/29/2015	22005	Federal Revenue Fund	135,000	Funds to be used to increase awards supporting the certification of organic operations as well as collecting agricultural market information.
Secretary of State's Office	Secretary of State	2230010000	1/29/2016	22005	Federal Revenue Fund	38,159	End of grant, at end of FY15 we expected to have this fully expended. After reconciled, verified and drawn down the funds available to be expended that will close this grant. Not the same as the HAVA EAC grant.
Public Service Department	Regulation & Energy Efficiency	2240000000	8/26/2015	22005	Federal Revenue Fund	1,023,000	Will be used to support prior Federal Grants awarded to VTA which no longer exists; all assets revenues and obligations are assume by the Public Service Dept
Human Services Agency	Secretary's Office Admin Costs	3400001000	2/8/2016	22005	Federal Revenue Fund	3,265,000	FY16 Spending Authority - State Innovation Model grant.
Human Services Agency	Secretary's Office Admin Costs	3400001000	2/8/2016	22005	Federal Revenue Fund	1,200,000	Spending Authority for FY16 - Race to the Top Early Learning Challenge grant
Vermont Health Access	DVHA-Medicaid-Long Term Care W	3410016000	3/22/2016	22005	Federal Revenue Fund	1,556,567	Money Follow the Person grant program
Children and Families	DCFS - OEO Ofc of Economic Opp	3440100000	11/23/2015	22005	Federal Revenue Fund	422,000	FY16 Federal earnings will exceed VISION spending authority
Children and Families	DCFS - OEO Weatherization	3440110000	10/27/2015	22005	Federal Revenue Fund	248,760	Funds to be used in the Weatherization program to pay grantees for the weatherization of homes.
Disabilities Aging Ind. Living	DBVI Grants	3460030000	3/22/2016	22005	Federal Revenue Fund	400,000	Higher than planned DBVI Section 110 earned receipts due to supplemental reallocation award.
Disabilities Aging Ind. Living	Vocational Rehab Grants	3460040000	12/23/2015	22005	Federal Revenue Fund	3,800,000	VR received Section 110 federal reallocation funds
Corrections	Correc-Correctional Services	3480004000	1/4/2016	22005	Federal Revenue Fund	500,000	The Dept of Justice awarded a 1MM grant to DOC
Forests, Parks & Recreation	Forestry	6130020000	3/30/2016	22005	Federal Revenue Fund	290,000	Federal funds granted to outside organizations in prior years who invoice FPR in FY16
Forests, Parks & Recreation	Lands Administration	6130040000	3/22/2016	22005	Federal Revenue Fund	1,600,000	Federal Funds have been awarded through the Forest Legacy program for the acquisition of the Dowsville and Jim Jeffords State Forest properties.

<b>FY 2016 Excess Receipts Report - Q3 Cumulative - Run 4-20-2016</b>							
Forests, Parks & Recreation	Lands Administration	6130040000	7/31/2015	22005	Federal Revenue Fund	1,900,000	from Forest Legacy Program for acquisition of Molly's Falls Pond, 5 Peaks, and Dowsville
Environmental Conservation	Water Programs Appropriation	6140040000	3/18/2016	22005	Federal Revenue Fund	500,000	Funding for existing Drinking Water State Revolving Funds grant not budgeted in FY16
Commerce & Community Dev Agency	Administration Division	7100000000	8/31/2015	22005	Federal Revenue Fund	108,933	Carryforward from FY15 for unspent Northern Borders Regional Commission Grant
Transportation Agency	Rail	8100002300	9/21/2015	20183	ARRA FRA Fund	250,000	Funds are available for project - Amtrak Vermonter - RR-FY11-AR02
Public Service Department	Regulation & Energy Efficiency	2240000000	7/28/2015	22040	ARRA Federal Fund	455,167	ARRA dollars contracted to VEIC were returned to the department.
Public Service Department	Regulation & Energy Efficiency	2240000000	7/28/2015	22041	ARRA-SEP-Revolving Loan	1,100,000	ARRA revolving loan program, started in 2011
<b>Subtotal Federal Funds (Including "Regular" ARRA) Excess Receipts</b>						<b>27,165,378</b>	
<b>Interdepartmental Transfer Excess Receipts</b>							
Administration Agency	SOA - VTHR	1100140000	3/30/2016	21500	Inter-Unit Transfers Fund	809	Funds from State Liability Fund to pay employees who were compromised during the January 2016 Phishing Scam.
Administration Agency	SOA - VTHR	1100140000	3/16/2016	21500	Inter-Unit Transfers Fund	15,000	Funds from State Liability fund to VTHR Ops to pay for employees who were compromised during the January 2016 Phishing Scam.
Finance & Management	Budget & Management	1110003000	3/16/2016	21500	Inter-Unit Transfers Fund	154,901	Funds from SOA for Michael Costa's salaries and benefits from FY16.
Buildings & Gen Serv-Prop	BGS-Fee For Space	1160550000	12/24/2015	21500	Inter-Unit Transfers Fund	6,753,102	Funds from FEMA transfers
Sergeant at Arms' Office	Sergeant at Arms	1230001000	3/28/2016	21500	Inter-Unit Transfers Fund	7,500	Statehouse room rentals/security
Sergeant at Arms' Office	Sergeant at Arms	1230001000	1/8/2016	21500	Inter-Unit Transfers Fund	5,327	DPS Grant reimbursing Sergeant at Arms office for purchasing new radios for the Capitol Police Department.
Buildings & Gen Serv-Capital	BGS - Various Proj 51/2(b)	1305100022	7/21/2015	21500	Inter-Unit Transfers Fund	5,433,185	Replenish spending authority as of 6/30/15
Buildings & Gen Serv-Capital	BGS - Various Proj 14	1405100023	9/3/2015	21500	Inter-Unit Transfers Fund	186,262	Replenish spending authority as of 6/30/15
Buildings & Gen Serv-Capital	Judiciary ADA Compliance 15	1502600051	7/21/2015	21500	Inter-Unit Transfers Fund	4,974,831	Acts of 2015 Capital Bill Sec. 5(b)(3) Money for Lamoille County Courthouse building renovations appropriate to Judiciary. BGS is managing the construction of this project.
Attorney General's Office	Attorney General's Office	2100001000	7/14/2015	21500	Inter-Unit Transfers Fund	100,000	Funds are available per H.490 (Act 58), Sec. E.139(a)
State's Attorneys and Sheriffs	State's Attorneys	2130100000	3/22/2016	21500	Inter-Unit Transfers Fund	36,000	CCVS has awarded two new STOP Violence Against Women awards for FY16
State's Attorneys and Sheriffs	State's Attorneys	2130100000	3/22/2016	21500	Inter-Unit Transfers Fund	36,000	CCVS has awarded two new STOP Violence Against Women awards for FY16
State's Attorneys and Sheriffs	Sheriffs	2130200000	9/14/2015	21500	Inter-Unit Transfers Fund	90,236	Funds shall be used to fund the second year of the Windham County Sheriffs Electronic Monitoring Pilot Program
Public Safety	DPS-State Police	2140010000	12/16/2015	21500	Inter-Unit Transfers Fund	300,000	Legislature took 300K GF from DPS and replaced it with 300K from E911. Legislature mistakenly added this to special fund 21135, should have been IDT in the DPS Budget (Act 41)

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Public Safety	DPS-Criminal Justice Services	2140020000	3/25/2016	21500	Inter-Unit Transfers Fund	(428,000)	To reverse ER00000226 dated 3/18/16 per email from David Beatty dated 3/25/16. DPS requested this ER twice. See ER00000210 dated 2/18/16 and ER00000226 dated 3/18/16.
Public Safety	DPS-Criminal Justice Services	2140020000	3/18/2016	21500	Inter-Unit Transfers Fund	428,000	Highway safety grant program moved to VTRANS so the portion of the work still completed at DPS is now being funded through IDT.
Public Safety	DPS-Criminal Justice Services	2140020000	2/18/2016	21500	Inter-Unit Transfers Fund	428,000	Highway Safety grant program moved to VTRANS so the portion of work still being completed at DPS is now being funded by IDT.
Public Safety	DPS-Emergency Management	2140030000	2/10/2016	21500	Inter-Unit Transfers Fund	116,635	Declared Disasters/Public Assistance Grant(s).
Crime Victims' Services Center	Victims Compensation	2160010000	9/29/2015	21500	Inter-Unit Transfers Fund	5,000	Inter-Dept transfers that were not included in FY16 Budget
Crime Victims' Services Center	Victims Compensation	2160010000	9/29/2015	21500	Inter-Unit Transfers Fund	63,951	Inter-Dept transfers that were not included in FY16 Budget
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	8/10/2015	21500	Inter-Unit Transfers Fund	7,000	MOU with the Agency of Commerce & Community Development
Agriculture, Food&Mrkts Agency	VT Ag & Environmental Lab	2200150000	12/16/2015	21500	Inter-Unit Transfers Fund	46,000	Funds from MOU with DEC to provide 50% of funding for Lab Director position.
Agriculture, Food&Mrkts Agency	VT Ag & Environmental Lab	2200150000	10/29/2015	21500	Inter-Unit Transfers Fund	15,860	Lab equipment expense partially covered under a federal grant to the Dept of Environmental Conservation who will be transferring the money to Agriculture.
Agriculture, Food&Mrkts Agency	VT Ag & Environmental Lab	2200150000	10/27/2015	21500	Inter-Unit Transfers Fund	3,000	This expense (travel) is covered under a federal grant to the Dept of Environmental Conservation
Children and Families	DCFS Admin & Support Services	3440010000	8/31/2015	21500	Inter-Unit Transfers Fund	1,160,000	One-Time appropriated GF Waterfall funds set aside for LIHEAP benefits and administration; 03440891501. [Act 58 Sec. C.108(1)]
Children and Families	DCFS - General Assistance	3440060000	3/30/2016	21500	Inter-Unit Transfers Fund	1,600,000	One-time appropriated General Funds made available to General Assistance in Act 68 Sec. 55(a)(1)
Children and Families	DCFS - LIHEAP	3440090000	8/31/2015	21500	Inter-Unit Transfers Fund	3,840,000	One-Time appropriated GF Waterfall funds set aside for LIHEAP benefits and administration; 03440891501. [Act 58 Sec. C.108(1)]
Fish & Wildlife	FW Support & Field Services	6120000000	3/22/2016	21500	Inter-Unit Transfers Fund	145,000	70K for FEMA reimbursement from AOT related to Tropical Storm IRENE and 75K reimbursement from ANR for the BioFinder project.
Forests, Parks & Recreation	Administration	6130010000	7/31/2015	21500	Inter-Unit Transfers Fund	300,000	Fema disaster funds received from VTRANS - spring 2012, Irene, summer 2013
Forests, Parks & Recreation	Forestry	6130020000	7/31/2015	21500	Inter-Unit Transfers Fund	100,000	funds available from F&W through NRCS grant funding
Forests, Parks & Recreation	Lands Administration	6130040000	8/10/2015	21500	Inter-Unit Transfers Fund	50,000	VHCB provides funding for long-range management projects, in addition completion of past year projects is anticipated to occur in FY16.
Environmental Conservation	Management & Support Services	6140020000	11/3/2015	21500	Inter-Unit Transfers Fund	1,081,024	Internal reallocation of central services (Reorganization of Legal Services)
Environmental Conservation	Air & Waste Management Approp	6140030000	1/29/2016	21500	Inter-Unit Transfers Fund	75,000	Air and Waste entered into MOU with DCF that was not anticipated. Will be used to issue grants to income eligible homeowners for heating oil grants.
Commerce & Communtiy Dev Agency	Administration Division	7100000000	3/3/2016	21500	Inter-Unit Transfers Fund	80,442	FY13 and FY15 Capital Bill for Orthophoto program appropriated to tax dept, under ACCD/VCGI Administration.
Commerce & Communtiy Dev Agency	Administration Division	7100000000	1/29/2016	21500	Inter-Unit Transfers Fund	1,700,000	VT Enterprise Fund was established in FY14 for economic development initiatives. Funds are being transferred as needed to ACCD.

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Commerce & Community Dev Agency	Administration Division	7100000000	10/13/2015	21500	Inter-Unit Transfers Fund	125,000 FY16 Capital Bill for Orthophoto program appropriated to Tax Dept.
Commerce & Community Dev Agency	Administration Division	7100000000	8/31/2015	21500	Inter-Unit Transfers Fund	100,000 Act 51, 2015 session Sec.G.10(a)(2) Quebec Initiative
Economic Development	Economic Development	7120010000	3/28/2016	21500	Inter-Unit Transfers Fund	100,000 FY16 Inter-Unit transfer from Dept of Financial Regulation to accommodate White & Burke contract #30224 Amendment #1 dated 3/14/16
Economic Development	Economic Development	7120010000	1/29/2016	21500	Inter-Unit Transfers Fund	50,000 FY16 Interunit transfer from DFR per MOU 02210-051 dated 1/5/16
Tourism & Marketing	Dept. of Tourism & Marketing	7130000000	8/31/2015	21500	Inter-Unit Transfers Fund	200,000 Act 51, 2015 session Sec.G.10(a)(3) economic development marketing
Transportation Agency	Maintenance & Ops Bureau	8100002000	8/26/2015	21500	Inter-Unit Transfers Fund	100,904 Funds are available from Disaster - FEMA - 4207-VR-VT
Transportation Agency	Maintenance & Ops Bureau	8100002000	8/10/2015	21500	Inter-Unit Transfers Fund	103,859 Funds are available from an MOU between AOT and DPS.
Transportation Agency	Maintenance & Ops Bureau	8100002000	7/31/2015	21500	Inter-Unit Transfers Fund	250,958 available form Disaster FEMA-4163-DR-VT received via MOU/grant agreement from Division of Emergency management and Homeland security
Transportation Agency	Department of Motor Vehicles	8100002100	2/18/2016	21500	Inter-Unit Transfers Fund	70,000 Funds from MOU between DMV and Governor's Highway Safety Office for a 2016 Motorcycle Safety and Awareness grant.
Transportation Agency	Department of Motor Vehicles	8100002100	1/29/2016	21500	Inter-Unit Transfers Fund	46,400 MOU between DMV and DPS for a 2015 Motorcycle Safety and Awareness grant.
Transportation Agency	Department of Motor Vehicles	8100002100	10/8/2015	21500	Inter-Unit Transfers Fund	35,000 MOU between the VT DMV and DPS for a 2015 State Recreational Boating Safety (RBS) grant.
Transportation Agency	Department of Motor Vehicles	8100002100	9/14/2015	21500	Inter-Unit Transfers Fund	46,101 MOA between DMV and DEC for Performance Partnership Grant
Transportation Agency	Policy and Planning	8100002200	8/10/2015	21500	Inter-Unit Transfers Fund	20,000 Funds are available from an MOU between VTRANS and VDHCD acting through ACCD and represent VDHCD's commitment to the Strong Communities, Better Connections Program Grant.
Transportation Agency	Rail	8100002300	8/3/2015	21500	Inter-Unit Transfers Fund	500,000 Funds available from FEMA disasters DR 4140 & DR 4178.
Transportation Agency	Better Back Roads Program	8100005800	1/5/2016	21500	Inter-Unit Transfers Fund	75,000 Funds from VTDEC that represents their commitment to the Better Backroads Program, specifically the VTDEC Ecosystem Restoration Program.
Transportation Agency	Better Back Roads Program	8100005800	12/11/2015	21500	Inter-Unit Transfers Fund	30,000 Funds from DEC that represent their commitment to the Better Backroads Program, specifically for the Ecosystem Restoration Program.
<b>Subtotal Interdepartmental Transfers</b>						<b>30,763,288.38</b>
<b>Special Fund Excess Receipts:</b>						
Transportation Agency	Aviation	8100000200	3/3/2016	20140	Transportation FAA Fund	300,000 Funds for Aviation projects at the Newport and Rutland airports
Transportation Agency	Aviation	8100000200	1/29/2016	20140	Transportation FAA Fund	300,000 Funds are available for Aviation projects at the Newport and Rutland airports.
Transportation Agency	Aviation	8100000200	11/9/2015	20140	Transportation FAA Fund	3,394,134 Funds are available for several Aviation projects

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Transportation Agency	Rail	8100002300	11/3/2015	20155	Transportation-FRA Fund	3,500,000	Funds from a TIGER Grant
Transportation Agency	Department of Motor Vehicles	8100002100	2/18/2016	20165	Transportation Other Fed Funds	751,267	Funds from grant agreement with the Federal Motor Carrier Safety Administration.
Transportation Agency	Department of Motor Vehicles	8100002100	9/14/2015	20165	Transportation Other Fed Funds	684,804	Funds available from grant agreement with the Dept of Homeland Security/FEMA agreement #2010-DL-T0-0006
Transportation Agency	Rail	8100002300	2/10/2016	20165	Transportation Other Fed Funds	250,000	Funds from Northern Border Regional Commission Grant
Transportation Agency	Program Development	8100001100	11/3/2015	20193	Transp Improvement District Fd	14,001	Funds from Transportation Impact Fees paid per 10 V.S.A chapter 141, subchapter 5 - Case #5W0938-9
Transportation Agency	Program Development	8100001100	11/3/2015	20193	Transp Improvement District Fd	13,821	Funds from Transportation Impact Fees paid per 10 V.S.A. chapter 141, subchapter 5 - Case #4c1284
Transportation Agency	Program Development	8100001100	9/21/2015	20193	Transp Improvement District Fd	20,119	Funds are available from Transportation Impact Fees paid per 10 V.S.A. Chapter 141, subchapter 5 - Case #5W0584
Fish & Wildlife	FW Support & Field Services	6120000000	1/12/2016	20340	Species & Habitat Conservation	10,000	Funds were acquired by the Dept through donations.
Attorney General's Office	Attorney General's Office	2100001000	9/24/2015	21057	Genetic Engineered Food Label	430,262	Act 120 (H.112), Sec. 4 - (9 V.S.A. chapter 82A) An act relating to the labelling of food produced with genetic engineering (GEFL)
Financial Regulation	Securities Division	2210031000	3/30/2016	21080	Securities Regulatory & Suprv	400,000	Securities regulation receipts higher than projected
Financial Regulation	Insurance Division	2210011000	2/23/2016	21090	VOHI Wk Cmp Self-Ins Corp Trst	50,696	Funds from Vermont Oilheat Institute deposits per 8 V.S.A. 3304
Public Safety	DPS-State Police	2140010000	3/3/2016	21141	Drug Task Force	144,110	Carry forward revenue from prior year receipts from Civil Marijuana Fines
Children and Families	DCFS - OEO Weatherization	3440110000	10/27/2015	21235	Home Weatherization Assist	353,750	Funds to be used in the Weatherization program to pay grantees for the weatherization of homes.
Forests, Parks & Recreation	Lands Administration	6130040000	1/12/2016	21293	FPR - Land Acquisitions	680,000	Funds from Timber Creek to reimb ANR for its prior purchase of the former "Pace" parcel that is now part of Okemo State Forest.
Commerce & Community Dev Agency	Administration Division	7100000000	7/14/2015	21328	Vt Center for Geographic Infor	66,520	Unspent FY15 funds originating from the transfer of VCGI, Inc to ACCD
Attorney General's Office	Attorney General's Office	2100001000	7/14/2015	21372	AG-Tobacco Settlement	97,000	Receipts available from attorney fees collected pursuant to the original Tobacco Settlement or other specific and approved settlements and are used for one-time infrastructure or other special needs costs of the office.
Forests, Parks & Recreation	Administration	6130010000	7/31/2015	21440	All Terrain Vehicles	155,000	funds are available from ATV fines and registrations
Finance & Management	Vt Council on the Arts	1110013000	12/7/2015	21445	Art Acquisition Fund	7,500	Funds for Vermont Arts Council to acquire art on behalf of the State.
Finance & Management	Vt Council on the Arts	1110013000	12/7/2015	21445	Art Acquisition Fund	10,000	Funds for Vermont Arts Council to acquire art on behalf of the State.
Finance & Management	Vt Council on the Arts	1110013000	9/14/2015	21445	Art Acquisition Fund	15,000	Funds are received into the Acquisition of Art in State Buildings special fund for Vt Arts Council to acquire art on behalf of the state.
Forests, Parks & Recreation	Forestry	6130020000	1/12/2016	21475	Natural Resources Mgmt	67,250	Grant from The Nature Conservancy to match federal grant revenue and fund a limited service Invasive Plant Coordinator position.
Environmental Conservation	Water Programs Appropriation	6140040000	8/10/2015	21475	Natural Resources Mgmt	180,000	Received additional funds to continue on-going projects for another year.
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/13/2015	21493	VT Working Lands Enterprise	368,023	21493-Carryforward from FY15 21584-Balance from sale of mobile poultry processing unit

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Liquor Control	DLC - Administration	2300003000	3/3/2016	21525	Conference Fees & Donations	4,531	Conference funds rec'd in previous fiscal period not all used; part of approved carryforward plan.
Forests, Parks & Recreation	Administration	6130010000	7/31/2015	21525	Conference Fees & Donations	11,391	finds available from Project Learning Tree workshop fees and grants and Urban Community Forestry workshop fees and misc grants and donations including Arbor Day donations
Forests, Parks & Recreation	Forestry	6130020000	7/31/2015	21525	Conference Fees & Donations	8,766	finds available from Project Learning Tree workshop fees and grants and Urban Community Forestry workshop fees and misc grants and donations including Arbor Day donations
Forests, Parks & Recreation	Administration	6130010000	7/31/2015	21550	Lands and Facilities Trust Fd	150,000	funds available from license, special use permit and timber sales
Public Safety	DPS-Emergency Management	2140030000	2/10/2016	21555	Emergency Relief & Assist Fd	187,000	Declared Disasters funding that will be used to match cities and towns public assistance grants.
Public Safety	DPS-Emergency Management	2140030000	7/28/2015	21555	Emergency Relief & Assist Fd	195,000	This funding is granted to locals for completing Public Assistance projects
Military	MIL BLDG Maint&Armory Caretrk	2150040000	2/25/2016	21584	Surplus Property	9,045	Proceeds from sale of vehicles
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/13/2015	21584	Surplus Property	11,751	21493-Carryforward from FY15 21584-Balance from sale of mobile poultry processing unit
Liquor Control	DLC - Enforcement & Licensing	2300002000	10/13/2015	21584	Surplus Property	12,978	Auction proceeds from previous periods.
Liquor Control	Warehousing & Distribution	2300007000	10/13/2015	21584	Surplus Property	43,710	Auction proceeds from previous periods.
Children and Families	DCFS - OEO Weatherization	3440110000	10/27/2015	21584	Surplus Property	6,000	Funds to be used in the Weatherization program to pay grantees for the weatherization of homes.
Forests, Parks & Recreation	Forestry	6130020000	7/31/2015	21584	Surplus Property	2,067	available from proceeds received from the sale of assets
Housing & Comm Development	Housing & Community Affairs	7110010000	11/13/2015	21584	Surplus Property	3,250	Funds from the sale of tractor equipment used at the Mount Independence Historic Site and deposited into surplus property fund.
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	8/31/2015	21603	Motorist Aid Refreshment Prog	180,000	Funds from motorists paid at Info Centers as donations for coffee. Funds to be used to offset the cost of coffee as well as the costs associated with running the Info Centers.
Buildings & Gen Serv-Gov'tal	BGS- Recycling Efforts	1150060000	8/31/2015	21604	BGS-Recycling Efforts	20,000	Funds are collected from the disposition of recycling materials. The proceeds are deposited into the fund and can be used for recycling efforts statewide.
Buildings & Gen Serv-Capital	BGS-Various Property Sales	0904300250	7/21/2015	21613	BGS-Sale of State Land	9,404	Sale of Misc properties marketing expenses. Replenish spending authority from 6/30/15
Military	MIL BLDG Maint&Armory Caretrk	2150040000	9/24/2015	21660	Mil-Armory Rentals	15,612	Proceeds from the rental of Armories
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	12/7/2015	21668	AF&M-Feed Seeds & Fertilizer	121,415	Remaining appropriated funds for purchase, configuration, & implementation of database IT projects to be completed in FY16.
Agriculture, Food&Mrkts Agency	Plant Industry, Labs & CA Div	2200040000	12/7/2015	21668	AF&M-Feed Seeds & Fertilizer	45,378	Remaining appropriated funds for purchase, configuration, & implementation of database IT projects to be completed in FY16.
Agriculture, Food&Mrkts Agency	Administration Division	2200010000	12/7/2015	21669	AF&M-Pesticide Monitoring	124,103	Remaining appropriated funds for purchase, configuration, & implementation of database IT projects to be completed in FY16.

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Buildings & Gen Serv-Capital	VT Expo major Maint 51/14(a)	1305100141	7/21/2015	21682	AF&M-Eastern States Building	78,488	Replenish spending authority as of 6/30/15
Agriculture, Food&Mrkts Agency	Food Safety/Consumer Assurance	2200020000	3/30/2016	21685	AF&M-Meat Handlers	4,000	Meat handler license fees and voluntary meat inspections for red deer, deer, elk, etc..
Education Agency	Administration	5100010000	9/21/2015	21764	ED-Medicaid Reimb-Admin	90,000	Unspent funds from FY15
Education Agency	Education Services	5100070000	9/21/2015	21764	ED-Medicaid Reimb-Admin	200,000	Unspent funds from FY15
Forests, Parks & Recreation	Vt Youth Conservation Corps	6130080000	7/31/2015	21779	FPR-Youth Conservation Corps	300,000	cash assistance MOA between VYCC and FPR
Environmental Conservation	Water Programs Appropriation	6140040000	8/10/2015	21786	Streamgaging Fees	42,235	Received additional funds to continue on-going projects for another year.
Buildings & Gen Serv-Gov'tal	BGS-Information Centers	1150400000	10/13/2015	21822	ACCD\Tourism & Marketing Broch	225,000	Vendors pay BGS to store and display their business brochures at the State Information Centers.
Libraries	Department of Libraries	1130030000	2/9/2016	21825	Memorial Gifts	(798)	Funds from donations made by Library Special Service patrons or family/friends of Library Special Service patrons that have passed away.
Libraries	Department of Libraries	1130030000	2/9/2016	21825	Memorial Gifts	798	Funds from donations made by Library Special Service patrons or family/friends of Library Special Service patrons that have passed away.
Libraries	Department of Libraries	1130030000	2/8/2016	21825	Memorial Gifts	798	Donations mae by Library Special Service patrons or family/friends of Library Special Service patrons that have passed away.
Libraries	Department of Libraries	1130030000	11/6/2015	21825	Memorial Gifts	5,199	Funds available from donations made by Library Special Service patrons or family/friends of Library Special Service patrons that have passed away.
Education Agency	Education Services	5100070000	12/11/2015	21848	ED-Private Sector Grants	150,000	Private grant funds form University of Kansas.
Libraries	Department of Libraries	1130030000	2/25/2016	21870	Misc Special Revenue	28,708	Money from billing school libraries to be used to purchase movie licenses for the libraries.
Libraries	Department of Libraries	1130030000	11/6/2015	21870	Misc Special Revenue	7,000	CatExpress fees collected
Liquor Control	DLC - Enforcement & Licensing	2300002000	10/27/2015	21870	Misc Special Revenue	4,300	A supplemental grant from NABCA was applied for and approved by JFO on 9/15/15
Liquor Control	DLC - Administration	2300003000	10/27/2015	21870	Misc Special Revenue	14,800	A supplemental grant from NABCA was applied for and approved by JFO on 9/15/15
Human Services Agency	Develop Disabilities Council	3400009000	3/28/2016	21870	Misc Special Revenue	2,000	This specially-funded donation will help defray expenses for the Vermont Leadership Series trainings taking place during SFY16.
Human Services Agency	Develop Disabilities Council	3400009000	7/30/2015	21870	Misc Special Revenue	2,000	This specially-funded donation will help defray expenses for the Vt Leadership Series trainings taking place during SFY15.
Treasurer's Office	Bond Refunding Cost	1260126000	10/28/2015	21886	Treas-Refunding Bond Issue	155,265	Sale of 2015 Series C Refunding Bonds
Agriculture, Food&Mrkts Agency	Ag Development Division	2200030000	10/29/2015	21889	Risk Manage Ag Producers	61,764	Grant approved through JFO#2688; grant has been amended to extend through June 30, 2016
Public Service Department	Regulation & Energy Efficiency	2240000000	7/8/2015	21899	Connectivity Fund	4,114,730	Funds to support VTA transferred cash balances, current and future contract obligations, and operational costs.
Health	Administration	3420010000	9/10/2015	21902	Health Department-Special Fund	240,794	Grant from the Robert Wood Johnson Foundation

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Financial Regulation	Securities Division	2210031000	1/8/2016	21906	Financial Services Education	10,000 Donations from financial service entities per 9 VSA 5601(d) and (e).
Attorney General's Office	Court Diversion	2100002000	7/14/2015	21908	Misc Grants Fund	65,700 Funds are available from a Reclaiming Futures grant from Portland State University to improve the juvenile justice system in VT.
Judiciary	Judiciary Appropriation	2120000000	8/31/2015	21908	Misc Grants Fund	50,000 Unspent in FY15
Children and Families	DCFS - OEO Weatherization	3440110000	1/29/2016	21908	Misc Grants Fund	100,000 DCF has been granted funds from VT Low Income Trust for Electricity above the original amount received through AA-1 process in October 2015.
Administration Agency	WC-Sarcoidosis Claims	1100130000	10/19/2015	21911	Sarcoidosis Benefit Trust Fund	10,000 Funding to handle special payments to claimants of Sarcoidosis attributed to the Bennington Office Bldg.
Health	Public Health Appropriation	3420021000	8/31/2015	21912	Evidence-Based Educ & Advertis	164,550 Annual receipts for special fund 21912 are greater than appropriations from the fund.
Libraries	Department of Libraries	1130030000	2/18/2016	21920	VOL Membership/Dues	53,500 Funds from Vermont Online Library membership fees.
Military	MIL Vet Affairs Office	2150050000	11/23/2015	21924	Vermont Veterans Fund	55,025 Proceeds from tax return donations
Finance & Management	VEDA - Loan Loss Reserves	1110891404	12/29/2015	21944	Vermont Enterprise Fund	500,000 Funds appropriated in FY14 but not expended and are now begin re-established in FY16. Funds from GF to the Vt Enterprise Fund for loss reserves. 10 VSA 280BB and amended by Section F.100 of Act 179 of the 2014 Legislative session.
Finance & Management	Vermont Enterprise Fund	1110891405	2/18/2016	21944	Vermont Enterprise Fund	1,700,000 Enterprise funds that were approved by the EBoard to be given to 3 Vermont businesses via ACCD.
Children and Families	DCFS Admin & Support Services	3440010000	8/31/2015	21965	Animal Spay/Neutering Fund	80,000 Funds for Vermont Spaying & Neutering Program (VSNIP) that DCF acquired from Agriculture in SFY12 per Act 57 (S.0074).
Military	MIL Vet Affairs Office	2150050000	1/29/2016	21975	Armed Services Scholarship Fnd	5,061 Approp from the Legislature into fund to support program.
Treasurer's Office	Office of the Treasurer	1260010000	1/19/2016	21980	Indemnification Fund	491,316 Pursuant to 10 V.S.A Chapter 12, Subchapter 2 Section 223 Mortgage Insurance Fund
Economic Development	STEM Incentive 14	7120891402	7/14/2015	21992	Next Generation Initiative Fnd	14,100 Carry Forward from FY2014 and FY2015
Economic Development	STEM Incentive	7120891502	7/14/2015	21992	Next Generation Initiative Fnd	121,500 Carry Forward from FY2014 and FY2015
Secretary of State's Office	Secretary of State	2230010000	3/28/2016	22025	Fed Election Reform HAVA 2002	155,000 HAVA EAC has 9MM fund balance and we carefully utilize as required by federal criteria for elections needs.
Buildings & Gen Serv-Capital	Insurance Proceeds - IRENE	1180891601	3/28/2016	31100	General Gov Projects Fund	15,769,378 Funds recovered from State's Insurance carrier as part of the closeout of Tropical Storm Irene.
Environmental Conservation	WaterPollutionCntrl51/11(a)(1)	6140991301	11/6/2015	31500	Natural Resources Proj Fund	18,000 Cash repayment of Planning Grant Advances from old capital accounts were received after the originating dept id had been closed out. Had to bring funds in under revenue and prior year refund of expenditures.
Housing & Comm Development	Hist Barn Preservation Grant	7110991003	3/17/2016	31600	Comm & Commnty Dev Proj Fund	2,000 Prior year refund of expenditure from HP Grant Funds from Kingsbury Farm Barn.
Transportation Agency-Prop	Central Garage	8110000200	7/31/2015	57100	Highway Garage Fund	166,021 unexpended balance int he equipment replacement account at the end of FY14
Information & Innovation	Comm & Info Technology	1105500000	3/25/2016	58100	Information Technology	7,250,000 These healthcare items are in line with historical spending and are in process of being outlined in the MOU.
Information & Innovation	Comm & Info Technology	1105500000	11/6/2015	58100	Information Technology	750,000 Voice Over Internet Project (VOIP) to begin and will be spending from surplus int he Telecom Division.

<b>FY 2016 Excess Receipts Report - Q3 Cumulative - Run 4-20-2016</b>							
Auditor of Accounts' Office	Auditor of Accounts	1250010000	3/18/2016	59500	Single Audit Revolving Fund	100,000	SARF internal service fund that bills other departments for qualified expenses related to the audits conducted by KPMG Accounting Firm.
<b>Subtotal Special Fund Excess Receipts</b>						<b>46,782,888</b>	
<b>TOTAL:</b>						<b>104,711,555</b>	