VERMONT

State of Vermont
Agency of Administration
Department of Finance & Management
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[phone] 802-828-2376 *Adam Greshin, Commissioner*

TO: House and Senate Committees on Appropriations

FROM: Adam Greshin Adam Greshin Digitally signed by Adam Greshin Date: 2026.01.23 11:45:06 -05'00'

RE: **Report on General Fund Carryforward and Reversions**

DATE: January 23, 2026

Please find the attached report on General Fund reversions and approved carryforward by appropriation.

The worksheet on the following pages details Executive Branch General Fund appropriation balances carried forward from FY 2025 to FY 2026. Pursuant to Act 27of 2025, Sec. F.182(a), the designation of unexpended amounts for expenditure was subject to the approval of the Secretary of Administration. Amounts not approved for carryforward are reverted and become available for expenditure in the FY2026 Budget Adjustment Act. For each appropriation balance listed, amounts are designated for one or more of the following purposes:

1) Amount carried forward and reserved to offset projected Pay Act need in FY 2026. These funds will not be available to respective departments for this purpose until they are released by Finance & Management as part of the Pay Act review process in Spring 2026. A total of $4.85 million is recommended to offset anticipated Pay Act need in FY 2026.

2) Amount carried forward and approved for expenditure for other (non-Pay Act) uses that are consistent with the intent of the appropriation. Pending approval, these amounts are communicated to departments by Finance & Management, with the direction to add these amounts to the ORG budget for the respective VISION DeptID. The total amount recommended for expenditure on purposes other than Pay Act need is $388 million. Almost $344 million of this total is associated with “one-time” appropriations.

3) Amount reverted to the General Fund and available for reappropriation in the Governor’s FY 2026 BAA. The total amount reverted is $35.92 million. Of this amount, $10.12 million was marked for reversion in prior session law (highlighted in red in the attached worksheet) and already reappropriated, and $25.80 million is available for reappropriation in the Governor’s FY 2026 BAA. (Note that the total highlighted amounts add to more than $10.12 million. This is because two reversions – VHFA and

DEC/BRELLA – are a combination of session law reversions and additional amounts authorized by the Secretary of Administration.)

Balances carried forward in the Transportation, Transportation Infrastructure Bond, Education Fund, Clean Water Fund (21932), and Agricultural Water Quality Fund (21933) were also approved for expenditure by the Secretary.

In the Education Fund, $28.31 million was approved for expenditure in FY 2026, and $13.20 million was reverted in the BAA and available for reappropriation. In the Transportation Fund, $17.51 million was approved for expenditure in FY 2026 and $292,288 was reverted.

Pursuant to Act 27 of 2025, Sec. F.182(b), this report does not include Judicial or Legislative appropriations, except by request of the respective branch or by prior session law. Act 27 of 2025, Sec. D.102 specified $121,815 of reversions in FY 2026 from legislative appropriations and, at the request of the Legislative Joint Fiscal Office, another $17,065 of legislative reversions is included in Section 49 of the Governor's FY 2026 BAA.

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
1100010000	Secretary of Administration	Base	183,538.00	1,499,583.72	-
1100892202	AOA-ORE-Health Disp, Equity	One-Time		-	(163,626.57)
1100892206	AOA-HCM Replace,VANTAGE	One-Time		7,172,075.25	-
1100892208	AOA-VT Housing Finance Agency	One-Time		2,367,991.48	(3,000,000.00)
1100892302	AOA-Transitional Retirement Co	One-Time	-		(1,714,362.69)
1100892305	AOA-Racial Justice Statistics	One-Time		2,788.00	-
1100892309	AOA-Municipal Technical Assist	One-Time		1,308,547.62	-
1100892310	AOA-FEMA COVID Match	One-Time		890,937.34	-
1100892401	AOA-ORE-Language Access Plan	One-Time		2,007,093.86	-
1100892402	AOA-High-Risk FEMA Denial Resv	One-Time		10,602,764.65	-
1100892405	AOA-FEMA Match 2023 Flood	One-Time		28,378,802.52	-
1100892501	AOA-Local Economic Damage	One-Time		1,430,000.00	(370,000.00)
1100892502	AOA-Truth and Reconciliation	One-Time		209,530.50	-
1105892301	ADS-Racial Justice Statistics	One-Time		519,442.00	-
1105892302	ADS-LIDAR Grant Match	One-Time		81,766.98	-
1110003000	Budget & Management	Base	50,000.00	277,694.00	-
1110891115	Budget Development System	One-Time		26,978.83	-
1120010000	Personnel Operations	Base		195,943.21	-
1120020000	Tuition Assistance Program	Base		100,220.60	-
1120030000	Dependent Care Program	Base		9,927.86	-
1120892201	DHR-Racial Equity Training	One-Time		159,823.33	-
1130030000	Department of Libraries	Base	60,000.00	135,396.05	-
1140010000	Tax Operation Costs	Base	300,000.00	735,000.00	(2,208,493.48)
1140040000	Homeowner Rebates	Base	-	-	(2,370,457.72)
1140060000	Reappraisal & Listing Payments	Base	-	108,670.76	-
1140070000	Use Tax Reimbursement Program	Base	-	-	(214,152.98)
1140330000	Renter Rebates	Base	-	180,647.18	-
1150300000	BGS-Engineering	Base		97,555.93	-
1150500000	BGS-Purchasing	Base	52,572.00	4,957,233.07	-
1180010000	BGS - Engineering	Base	138,148.00	482,039.08	-
1210892201	LEG-Pension Benefit Consult	One-Time			(8,821.25)
1210892401	LEG-Basic Needs Budget Members	One-Time			(7,000.00)
1220891803	VT Tax Structure Comm	One-Time			(59,673.09)
1220891901	Contract Services for Research	One-Time			(25,000.00)
1220892201	JFO-AAHC Task Force Consult	One-Time			(7,155.00)
1220892301	JFO-Studies & Reports	One-Time			(21,125.50)
1220892402	JFO-Renewable Energy Standard	One-Time			(65.00)
1220892403	JFO-Basic Needs Budget Assist	One-Time			(10,000.00)
1230891301	Security	One-Time			(39.10)
1230892301	SAA-Capitol Police	One-Time			(0.99)
1240001000	Lieutenant Governor's Office	Base	14,516.00	4,376.33	-
1250010000	Auditor of Accounts	Base	11,594.00	70,000.00	(8,470.25)
1260010000	Office of the Treasurer	Base	-	72,778.86	-
1260891901	Pension Grp Membership	One-Time	-	-	(65,000.00)
1260892201	TRE-Bond Redemption	One-Time	-		(6,000,000.00)
1260892301	TRE-OPEB Governance Study	One-Time		72,369.50	-
1260892401	TRE-Vermont Saves	One-Time		238,661.90	-
1260892501	TRE-Covered Greenhouse Report	One-Time		300,000.00	-
1260980000	Debt Service	Base		-	(417,926.99)
1270000000	State Labor Relations Board	Base		50,129.72	-

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
1280000000	VOSHA Review Board	Base		27,872.01	-
2100002000	Court Diversion	Base		194,905.11	-
2100892302	AG-CAP Position	One-Time		-	(46,919.29)
2110000100	Public Defense	Base		89,988.18	-
2110010000	Assigned Counsel	Base		752.54	-
2130100000	State's Attorneys	Base	265,153.51	399,000.00	-
2130200000	Sheriffs	Base		1,219.08	-
2130400000	SIUS Parent Account	Base	34,000.00	410,000.00	(765.25)
2130500000	Crime Victims Advocates	Base	178,355.26		-
2140010000	DPS-State Police	Base	1,900,000.00	349,783.74	-
2140892301	DPS-High Flood Risk	One-Time		5,440,484.51	-
2140892302	DPS-Regional Dispatch Model	One-Time		3,535,866.49	-
2140892303	DPS-Regional Dispatch Faciliti	One-Time		6,500,000.00	-
2140892402	DPS-Hiring Incentives and Loan	One-Time		260,949.09	-
2140892503	DPS-FEMA Match	One-Time		12,326,825.41	-
2140892504	DPS-Cancer Screening	One-Time		1,000,000.00	-
2150010000	MIL Admin/TAGO	Base	57,347.00	5,077.69	-
2150020000	Air Services Contracts	Base	13,963.04	5,000.00	-
2150040000	MIL BLDG Maint&Armory Caretkr	Base	14,986.11	8,000.00	-
2150050000	MIL Vet Affairs Office	Base	5,138.58	20,000.00	-
2150891001	Supplement Assist to Survivors	One-Time		23,232.00	-
2150891101	Supplemental Asst to Survivors	One-Time		25,560.00	-
2150892301	MIL-Facilities SRM Match	One-Time		143,002.50	-
2160010000	Victims Compensation	Base	4,000.00	485,961.08	-
2160892401	CCVS-Survivor's Monument	One-Time		25,000.00	-
2160892501	CCVS-VT Network Against Viol	One-Time		20,112.04	-
2160892502	CCVS-Memorial and Healing Gdn	One-Time		60,000.00	-
2160892503	CCVS-Sexual Harm Prevention	One-Time		16,304.49	-
2170010000	Criminal Justice Trng Council	Base		696,681.13	-
2170892301	CJTC-Incident Simulator	One-Time		8,120.00	-
2170892302	CJTC-Entrance Exam	One-Time		48,120.45	-
2170892401	CJC-Accreditation Process	One-Time		832,702.71	-
2170892403	CJC-One-Time RFPs and Contract	One-Time		200,000.00	-
2200030000	Ag Development Division	Base		1,825,969.37	-
2200040000	Ag Resource Mngmnt	Base	27,975.00	336,393.94	-
2200160000	Ag Food Markets - Clean Water	Base		440,400.95	-
2200892106	AGR-Working Lands	One-Time		372,200.76	-
2200892201	AGR-Working Lands Grants	One-Time		81,532.19	-
2200892301	AAFM-Ecosystems Services	One-Time		342,200.00	-
2200892305	AAFM-Organic Milk&Produce Safe	One-Time		6,000.00	-
2200892307	AAFM-Conservation Districts	One-Time		16,513.42	-
2200892402	AAFM-Food Safety Inspection Db	One-Time		1,070,000.00	-
2200892403	AAFM-Salvation Farms	One-Time		100,000.00	-
2200892404	AAFM-Working Lands Enterprise	One-Time		175,935.47	-
2200892405	AAFM-Meat/Produce/Maple	One-Time		247,021.20	-
2200892407	AAFM-Sustainable Jobs	One-Time		20,000.00	-
2200892408	AAFM-Dairy Risk Mgmt	One-Time		35,496.73	-
2200892409	AAFM-Small Farmer Divers	One-Time		21,704.37	-
2200892503	AAFM-NOFA Crop Cash and Farm	One-Time		30,000.00	-
2230892402	SOS-Ranked Choice Voting	One-Time		-	(100,000.00)

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
2230892502	SOS-OPR Interstate Compacts	One-Time		33,895.77	-
2230892504	SOS-FY25 Election Costs	One-Time		-	(227,912.85)
2240892107	PSD-Grants to Comm Union Dist	One-Time		1,500,000.00	-
2240892306	PSD-Advanced Metering	One-Time		7,798,350.37	-
2240892307	PSD-VT Commun. Broadband Board	One-Time		25,342,956.80	-
2240892404	PSD-SHARE	One-Time		1,673,465.99	-
2240892405	PSD-Clean Heat Standard	One-Time		140,282.12	-
2250892401	PUC-Clean Heat Standard	One-Time		9,941.75	-
2280001000	Human Rights Commission	Base	36,722.00	12,694.22	-
3150892102	MH-Emergency Outreach	One-Time	-	95,952.29	-
3150892501	DMH-Psychiatric Youth Facility	One-Time	-	1,000,000.00	-
3300010000	Vermont Veterans' Home	Base	250,000.00	350,000.00	(600,000.00)
3310000000	Commission on Women	Base	4,742.61	7,082.82	-
3330010000	Green Mountain Care Board	Base	128,614.00	1,149,609.38	-
3330892301	GMCB-Payment & Dleivery Reform	One-Time		527,610.29	-
3330892403	GMCB-Health Resources Allocati	One-Time		50,000.00	-
3330892501	GMCB-Pricing Analysis	One-Time		15,000.00	-
3340010000	Office of the Child, Youth and	Base		30,525.77	-
3400004000	Global Commitment	Base		6,354,011.96	(6,231,378.34)
3400892114	AHS-GC-State Match Nurse Prog	One-Time		394,077.00	-
3400892202	AHS-Integrated Eligibility	One-Time		4,579,150.14	-
3400892310	AHS-HCBS Matching Funds	One-Time		17,451,301.00	-
3400892405	AHS-CO-Health Care Workforce	One-Time		125,064.79	-
3400892407	AHS-State Refugee Office	One-Time		5,936.00	-
3400892408	AHSCO-DA/SA	One-Time		2,553,318.00	-
3400892503	AHSCO-Tenant Rep Pilot	One-Time		862,265.00	-
3410010000	DVHA	Base		831,568.67	-
3410017000	DVHA-Programs-ST-Only Funded G	Base		3,773,002.42	-
3410892502	DVHA-Technical Analysis	One-Time		21,601.25	-
3410892503	DVHA-Medicare Savings Program	One-Time		100,000.00	-
3410892505	DVHA-Provider Stabilization Gr	One-Time		9,600,000.00	-
3420891901	VDH-Lead Testing	One-Time		315,765.66	-
3420892409	HD-Bridges to Health	One-Time		188,185.11	-
3420892410	VDH-NP Forgivable Loan	One-Time		725,568.00	-
3420892411	VDH-Emergency Med Svc Training	One-Time		181,899.10	-
3420892502	VDH-Bridges to Health	One-Time		704,311.11	-
3420892503	VDH-Household Health Survey	One-Time		16,456.53	-
3420892507	VDH-Health Equity Grants	One-Time		500,000.00	-
3440040000	DCFS - Child Support Services	Base		493,738.00	-
3440050000	DCFS - AABD	Base		-	(21,602.00)
3440120000	DCFS - Secure Res. Treatment	Base		1,336,083.81	-
3440130000	DCFS - DDS	Base	26,561.71		-
3440892208	DCF-BFIS Replacement	One-Time		2,177,615.75	-
3440892210	DCF-Community Action Agencies	One-Time		-	(98,596.57)
3440892304	DCF-Youth Service Providers	One-Time		-	(236.80)
3440892310	DCF-Reach Up IT	One-Time		500,000.00	-
3440892315	DCF-Temp Secure Youth Facility	One-Time		4,391,876.50	-
3440892317	DCF-Housing Transition	One-Time		1,422,633.23	-
3440892413	DCF-Program Adj Position Costs	One-Time		325,000.00	-
3440892418	DCF-Summer Electronic Benefit	One-Time		500,000.00	-

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
3440892505	DCF-GA Emergency Housing	One-Time		11,120,629.13	-
3440892506	DCF-Child Welfare Info System	One-Time		7,544,186.10	-
3460010000	Administration & Support	Base		1,434,904.31	-
3460080000	DAIL - Long Term Care	Base		250,000.00	-
3460892301	DAIL-Employment Assist. Center	One-Time		3,881.33	-
3460892302	DAIL-Adult Day Care	One-Time		4,287.28	-
3460892501	DAIL-Adult Days Center	One-Time		82,000.00	-
3460892502	DAIL-Skilled Nursing Facility	One-Time		10,000.00	-
3480003000	Corrections - Education	Base	7,325.98		-
3480004000	Correc-Correctional Services	Base	397,306.63	500,000.00	-
3480007000	Corrections - Justice Reinvest	Base		1,020,821.49	-
3480892201	DOC-Body Cameras	One-Time		416,800.00	-
3480892301	DOC-Educational /Vocational Ne	One-Time		125,802.65	-
3480892302	DOC-CRCF Pilot Reentry Program	One-Time		-	(18,958.48)
3480892501	DOC-Data Contract	One-Time		300,000.00	-
4100500000	VT Department of Labor	Base		8,128,415.65	(1,907,898.06)
4100891803	VT Returnship Program	One-Time		-	(37,984.18)
4100891903	Post Secondary & New Americans	One-Time		-	(70,000.00)
4100891904	Workforce Development	One-Time		-	(275,000.00)
4100892201	DOL-Appenticeship Prog	One-Time		984,225.11	-
4100892301	DOL-Regional Workforce Expansi	One-Time		1,484,406.79	-
4100892302	DOL-Work-Based Learn/Train Pro	One-Time		1,500,000.00	-
4100892401	DOL-New American Labor Force	One-Time		-	(189,720.49)
4100892402	DOL-Workforce Dev Work-based	One-Time		-	(997,032.27)
5100010000	Administration	Base		18,000.00	-
5100060000	Adult Basic Education	Base		693,919.40	-
5100070000	Education Services	Base	75,000.00	1,001,499.01	-
5100210000	Ed - Flexible Pathways	Base		203,104.00	-
5100400000	State Board of Education	Base		31,416.15	-
5100892210	AOE-Adult Career,Tech Equp,CTE	One-Time		127,505.56	-
5100892211	AOE-License Data Management	One-Time		500,000.00	(700,000.00)
5100892308	AOE-Universal Income Dec.	One-Time		199,990.00	-
5100892401	AOE-School Construction Task	One-Time		125,292.83	-
5100892402	AOE-Emerging Pathways	One-Time		190,932.92	-
5100892403	AOE-Underrepresentes Educator	One-Time		30,000.00	-
5100892404	AOE-Adult Basic Education	One-Time		-	(0.40)
5100892406	AOE-PreK Ed Implement Members	One-Time			(5,497.74)
5100892407	AOE-PreK Ed Implement Contract	One-Time	-	-	(22,500.00)
6100010000	Admin., Management & Planning	Base	190,856.94	409,936.00	-
6100892302	ANR-Mapping Tool	One-Time		151,600.00	-
6100892303	ANR-Positions	One-Time	109,978.48		-
6100892402	ANR-Climate Office Technical	One-Time		434,134.45	(44,216.54)
6100892501	ANRCO-Climate Change Cost Recv	One-Time		300,000.00	-
6120000000	FW Support & Field Services	Base	246,975.58	350,000.00	-
6130020000	Forestry	Base		34,700.00	-
6130030000	Parks	Base		-	(0.46)
6130090000	Forest Highway	Base		-	(0.79)
6130892105	FPR-VOREC	One-Time		-	(0.20)
6130892402	FPR-Parks Staff Housing	One-Time		383,809.72	-
6130892405	FPR-SW Conservation Plan LSP	One-Time		53,854.53	-

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
6140040000	Water Programs Appropriation	Base		34,832.98	-
6140892103	DEC-Brownfield Remediation	One-Time		5,897,467.03	(500,000.00)
6140892104	DEC-State-Owned Dam Risks	One-Time		1,128,373.90	-
6140892211	DEC-Green River Dam	One-Time		18,519.82	-
6140892301	DEC-Wetland Mapping	One-Time		23,483.63	-
6140892401	DEC-BRELLA / Brownfields	One-Time			(2,198,591.60)
6140892402	DEC-Emmissions Repair Program	One-Time		598,269.10	-
6140892404	DEC-PFAS Technical Assistance	One-Time		902,230.41	-
6140892407	DEC-Green River Dam Assessment	One-Time		165,000.00	-
6140892501	DEC-WRDA Winooski Study	One-Time		500,000.00	-
6140892502	DEC-Flood Hazard Area Standard	One-Time		225,000.00	-
6140892503	DEC-River Corridor	One-Time		1,500,000.00	-
6140892504	DEC-Wetlands	One-Time		148,432.00	-
6140892505	DEC-Polystyrene Foam	One-Time		50,000.00	-
6140892506	DEC-Healthy Homes Initiative	One-Time		4,000,000.00	-
6215000000	Natural Resources Board	Base	42,877.08		-
6215892401	NRB-Digitization of NRB Record	One-Time		960,401.69	-
6215892502	NRB-Natural Resources Board	One-Time	24,775.09	50,000.00	-
7100000000	Administration Division	Base		99,428.42	-
7100892502	ACCD-Flood Recovery Center	One-Time		-	(2,689,967.32)
7110010000	Housing & Community Developmnt	Base		807,761.80	-
7110892107	ACCD-VT 250th Anniversary	One-Time		9,484.68	-
7110892302	HCD-EVSE Installations	One-Time		-	(1,031.62)
7110892306	HCD-Designated Area Report	One-Time		5,342.36	-
7110892403	ACCD-Vermont 250th Commission	One-Time		59,195.00	-
7110892406	HCD-Mobile Home Condemnation	One-Time		831,043.50	-
7110892504	HCD-Mfd Home Improvement	One-Time		130,000.00	-
7120010000	Economic Development	Base		-	(102,084.19)
7120892204	ACCD-Technology Related Grants	One-Time		600,000.00	-
7120892205	ACCD-BIPOC Owned Businesses	One-Time		39,750.00	-
7120892401	DED-Vermont Training Program	One-Time		500,071.07	-
7120892406	Business Emergency Gap Assist	One-Time		-	(109,702.31)
7120892501	DED-International Business Off	One-Time		109,054.52	-
7120892502	DED-Bus. Emerg Gap Assist Prog	One-Time		2,000,000.00	(987,369.84)
7130000000	Dept. of Tourism & Marketing	Base		27,919.28	-
8100892303	AOT-Franklin County Airport	One-Time		226,554.57	-
8100892305	AOT-PEV Incentives	One-Time		70,857.30	-
8100892306	AOT-Drive Electric	One-Time		224,553.74	-
8100892307	AOT-MileageSmart Program	One-Time		-	(67,761.02)
8100892310	AOT-MTI	One-Time		320,087.11	-
8100892403	AOT-Electrify Your Ride	One-Time		359,853.23	-
9150892201	VHCB-Housing,Shelter Capacity	One-Time		15,135,177.60	-
9150892202	VHCB-Conserve,Farm Forest Viab	One-Time		4,147,261.24	-
9150892203	VHCB-Affordable Housing	One-Time		30,000,000.00	-
9150892204	VHCB-Housing Development	One-Time		10,000,000.00	-
9150892303	VHCB-VT Land Access Opp. Bd.	One-Time		-	(0.24)
9150892305	VHCB-Emergency Shelter	One-Time		809,538.52	-
9150892306	VHCB-Affordable Rental Housing	One-Time		25,000,000.00	-
9150892401	VHCB-Land Access Opp Board	One-Time		384,058.74	-
9150892403	VHCB-One-time to fund at FY23	One-Time		33,332,450.29	-

Dept	Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
9150892404	VHCB-SW Conservation Plan	One-Time		49,898.88	-
9150892501	VHCB-Land Access Opportunity	One-Time		-	(1,000,000.00)
9150892502	VHCB-Pilot Projects	One-Time		2,800,000.00	-
	Totals	Base	4,718,269.03	43,659,176.73	(14,083,230.51)
		One-Time	134,753.57	343,968,685.47	(21,840,868.95)
		Total	4,853,022.60	387,627,862.20	(35,924,099.46)
				Session Law reversions	(10,121,814.93)
				Sec. of Admin. reversions	(25,802,284.53)