

State of Vermont
Agency of Administration
Department of Finance & Management
Pavilion Office Building
109 State Street, 5th Floor
Montpelier, VT 05609-0201
www.finance.vermont.gov

[phone] 802-828-2376

Adam Greshin, Commissioner

TO: House and Senate Committees on Appropriations
FROM: Adam Greshin
RE: **Report on General Fund Carryforward and Reversions**
DATE: January 16, 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 27 of 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.



Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
Secretary of Administration	Base	183,538.00	1,499,583.72	-
AOA-ORE-Health Disp, Equity	One-Time		-	(163,626.57)
AOA-HCM Replace,VANTAGE	One-Time		7,172,075.25	-
AOA-VT Housing Finance Agency	One-Time		2,367,991.48	(3,000,000.00)
AOA-Transitional Retirement Co	One-Time	-		(1,714,362.69)
AOA-Racial Justice Statistics	One-Time		2,788.00	-
AOA-Municipal Technical Assist	One-Time		1,308,547.62	-
AOA-FEMA COVID Match	One-Time		890,937.34	-
AOA-ORE-Language Access Plan	One-Time		2,007,093.86	-
AOA-High-Risk FEMA Denial Resv	One-Time		10,602,764.65	-
AOA-FEMA Match 2023 Flood	One-Time		28,378,802.52	-
AOA-Local Economic Damage	One-Time		1,430,000.00	(370,000.00)
AOA-Truth and Reconciliation	One-Time		209,530.50	-
ADS-Racial Justice Statistics	One-Time		519,442.00	-
ADS-LIDAR Grant Match	One-Time		81,766.98	-
Budget & Management	Base	50,000.00	277,694.00	-
Budget Development System	One-Time		26,978.83	-
PERSONNEL OPERATIONS	Base		195,943.21	-
TUITION ASSISTANCE PROGRAM	Base		100,220.60	-
DEPENDENT CARE PROGRAM	Base		9,927.86	-
DHR-Racial Equity Training	One-Time		159,823.33	-
Department of Libraries	Base	60,000.00	135,396.05	-
Tax Operation Costs	Base	300,000.00	735,000.00	(2,208,493.48)
Homeowner Rebates	Base	-	-	(2,370,457.72)
Reappraisal & Listing Payments	Base	-	108,670.76	-
Use Tax Reimbursement Program	Base	-	-	(214,152.98)
Renter Rebates	Base	-	180,647.18	-
BGS-Engineering	Base		97,555.93	-
BGS-Purchasing	Base	52,572.00	4,957,233.07	-
BGS - Engineering	Base	138,148.00	482,039.08	-
LEG-Pension Benefit Consult	One-Time			(8,821.25)
LEG-Basic Needs Budget Members	One-Time			(7,000.00)
VT Tax Structure Comm	One-Time			(59,673.09)
Contract Services for Research	One-Time			(25,000.00)
JFO-AAHC Task Force Consult	One-Time			(7,155.00)
JFO-Studies & Reports	One-Time			(21,125.50)
JFO-Renewable Energy Standard	One-Time			(65.00)
JFO-Basic Needs Budget Assist	One-Time			(10,000.00)
Security	One-Time			(39.10)
SAA-Capitol Police	One-Time			(0.99)
Lieutenant Governor's Office	Base	14,516.00	4,376.33	-
Auditor of Accounts	Base	11,594.00	70,000.00	(8,470.25)
Office of the Treasurer	Base	-	72,778.86	-
Pension Grp Membership	One-Time	-	-	(65,000.00)

Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
TRE-Bond Redemption	One-Time	-		(6,000,000.00)
TRE-OPEB Governance Study	One-Time		72,369.50	-
TRE-Vermont Saves	One-Time		238,661.90	-
TRE-Covered Greenhouse Report	One-Time		300,000.00	-
Debt Service	Base		-	(417,926.99)
State Labor Relations Board	Base		50,129.72	-
VOSHA Review Board	Base		27,872.01	-
Court Diversion	Base		194,905.11	-
AG-CAP Position	One-Time		-	(46,919.29)
Public Defense	Base		89,988.18	-
Assigned Counsel	Base		752.54	-
State's Attorneys	Base	265,153.51	399,000.00	-
Sheriffs	Base		1,219.08	-
SIUS Parent Account	Base	34,000.00	410,000.00	(765.25)
Crime Victims Advocates	Base	178,355.26		-
DPS-State Police	Base	1,900,000.00	349,783.74	-
DPS-High Flood Risk	One-Time		5,440,484.51	-
DPS-Regional Dispatch Model	One-Time		3,535,866.49	-
DPS-Regional Dispatch Faciliti	One-Time		6,500,000.00	-
DPS-Hiring Incentives and Loan	One-Time		260,949.09	-
DPS-FEMA Match	One-Time		12,326,825.41	-
DPS-Cancer Screening	One-Time		1,000,000.00	-
MIL Admin/TAGO	Base	57,347.00	5,077.69	-
Air Services Contracts	Base	13,963.04	5,000.00	-
MIL BLDG Maint&Armory Caretrk	Base	14,986.11	8,000.00	-
MIL Vet Affairs Office	Base	5,138.58	20,000.00	-
Supplement Assist to Survivors	One-Time		23,232.00	-
Supplemental Asst to Survivors	One-Time		25,560.00	-
MIL-Facilities SRM Match	One-Time		143,002.50	-
Victims Compensation	Base	4,000.00	485,961.08	-
CCVS-Survivor's Monument	One-Time		25,000.00	-
CCVS-VT Network Against Viol	One-Time		20,112.04	-
CCVS-Memorial and Healing Gdn	One-Time		60,000.00	-
CCVS-Sexual Harm Prevention	One-Time		16,304.49	-
Criminal Justice Trng Council	Base		696,681.13	-
CJTC-Incident Simulator	One-Time		8,120.00	-
CJTC-Entrance Exam	One-Time		48,120.45	-
CJC-Accreditation Process	One-Time		832,702.71	-
CJC-One-Time RFPs and Contract	One-Time		200,000.00	-
Ag Development Division	Base		1,825,969.37	-
Ag Resource Mngmnt	Base	27,975.00	336,393.94	-
Ag Food Markets - Clean Water	Base		440,400.95	-
AGR-Working Lands	One-Time		372,200.76	-
AGR-Working Lands Grants	One-Time		81,532.19	-

Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
AAFM-Ecosystems Services	One-Time		342,200.00	-
AAFM-Organic Milk&Produce Safe	One-Time		6,000.00	-
AAFM-Conservation Districts	One-Time		16,513.42	-
AAFM-Food Safety Inspection Db	One-Time		1,070,000.00	-
AAFM-Salvation Farms	One-Time		100,000.00	-
AAFM-Working Lands Enterprise	One-Time		175,935.47	-
AAFM-Meat/Produce/Maple	One-Time		247,021.20	-
AAFM-Sustainable Jobs	One-Time		20,000.00	-
AAFM-Dairy Risk Mgmt	One-Time		35,496.73	-
AAFM-Small Farmer Divers	One-Time		21,704.37	-
AAFM-NOFA Crop Cash and Farm	One-Time		30,000.00	-
SOS-Ranked Choice Voting	One-Time		-	(100,000.00)
SOS-OPR Interstate Compacts	One-Time		33,895.77	-
SOS-FY25 Election Costs	One-Time		-	(227,912.85)
PSD-Grants to Comm Union Dist	One-Time		1,500,000.00	-
PSD-Advanced Metering	One-Time		7,798,350.37	-
PSD-VT Commun. Broadband Board	One-Time		25,342,956.80	-
PSD-SHARE	One-Time		1,673,465.99	-
PSD-Clean Heat Standard	One-Time		140,282.12	-
PUC-Clean Heat Standard	One-Time		9,941.75	-
Human Rights Commission	Base	36,722.00	12,694.22	-
MH-Emergency Outreach	One-Time	-	95,952.29	-
DMH-Psychiatric Youth Facility	One-Time	-	1,000,000.00	-
Vermont Veterans' Home	Base	250,000.00	350,000.00	(600,000.00)
Commission on Women	Base	4,742.61	7,082.82	-
Green Mountain Care Board	Base	128,614.00	1,149,609.38	-
GMCB-Payment & Delivery Reform	One-Time		527,610.29	-
GMCB-Health Resources Allocati	One-Time		50,000.00	-
GMCB-Pricing Analysis	One-Time		15,000.00	-
Office of the Child, Youth and	Base		30,525.77	-
Global Commitment	Base		6,354,011.96	(6,231,378.34)
AHS-GC-State Match Nurse Prog	One-Time		394,077.00	-
AHS-Integrated Eligibility	One-Time		4,579,150.14	-
AHS-HCBS Matching Funds	One-Time		17,451,301.00	-
AHS-CO-Health Care Workforce	One-Time		125,064.79	-
AHS-State Refugee Office	One-Time		5,936.00	-
AHSCO-DA/SA	One-Time		2,553,318.00	-
AHSCO-Tenant Rep Pilot	One-Time		862,265.00	-
DVHA	Base		831,568.67	-
DVHA-Programs-ST-Only Funded G	Base		3,773,002.42	-
DVHA-Technical Analysis	One-Time		21,601.25	-
DVHA-Medicare Savings Program	One-Time		100,000.00	-
DVHA-Provider Stabilization Gr	One-Time		9,600,000.00	-
VDH-Lead Testing	One-Time		315,765.66	-

Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
HD-Bridges to Health	One-Time		188,185.11	-
VDH-NP Forgivable Loan	One-Time		725,568.00	-
VDH-Emergency Med Svc Training	One-Time		181,899.10	-
VDH-Bridges to Health	One-Time		704,311.11	-
VDH-Household Health Survey	One-Time		16,456.53	-
VDH-Health Equity Grants	One-Time		500,000.00	-
DCFS - Child Support Services	Base		493,738.00	-
DCFS - AABD	Base		-	(21,602.00)
DCFS - Secure Res. Treatment	Base		1,336,083.81	-
DCFS - DDS	Base	26,561.71		-
DCF-BFIS Replacement	One-Time		2,177,615.75	-
DCF-Community Action Agencies	One-Time		-	(98,596.57)
DCF-Youth Service Providers	One-Time		-	(236.80)
DCF-Reach Up IT	One-Time		500,000.00	-
DCF-Temp Secure Youth Facility	One-Time		4,391,876.50	-
DCF-Housing Transition	One-Time		1,422,633.23	-
DCF-Program Adj Position Costs	One-Time		325,000.00	-
DCF-Summer Electronic Benefit	One-Time		500,000.00	-
DCF-GA Emergency Housing	One-Time		11,120,629.13	-
DCF-Child Welfare Info System	One-Time		7,544,186.10	-
Administration & Support	Base		1,434,904.31	-
DAIL - Long Term Care	Base		250,000.00	-
DAIL-Employment Assist. Center	One-Time		3,881.33	-
DAIL-Adult Day Care	One-Time		4,287.28	-
DAIL-Adult Days Center	One-Time		82,000.00	-
DAIL-Skilled Nursing Facility	One-Time		10,000.00	-
Corrections - Education	Base	7,325.98		-
Correc-Correctional Services	Base	397,306.63	500,000.00	-
Corrections - Justice Reinvest	Base		1,020,821.49	-
DOC-Body Cameras	One-Time		416,800.00	-
DOC-Educational /Vocational Ne	One-Time		125,802.65	-
DOC-CRCF Pilot Reentry Program	One-Time		-	(18,958.48)
DOC-Data Contract	One-Time		300,000.00	-
VT Department of Labor	Base		8,128,415.65	(1,907,898.06)
VT Returnship Program	One-Time		-	(37,984.18)
Post Secondary & New Americans	One-Time		-	(70,000.00)
Workforce Development	One-Time		-	(275,000.00)
DOL-Apprenticeship Prog	One-Time		984,225.11	-
DOL-Regional Workforce Expansi	One-Time		1,484,406.79	-
DOL-Work-Based Learn/Train Pro	One-Time		1,500,000.00	-
DOL-New American Labor Force	One-Time		-	(189,720.49)
DOL-Workforce Dev Work-based	One-Time		-	(997,032.27)
Administration	Base		18,000.00	-
Adult Basic Education	Base		693,919.40	-

Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
Education Services	Base	75,000.00	1,001,499.01	-
Ed - Flexible Pathways	Base		203,104.00	-
State Board of Education	Base		31,416.15	-
AOE-Adult Career,Tech Equip,CTE	One-Time		127,505.56	-
AOE-License Data Management	One-Time		500,000.00	(700,000.00)
AOE-Universal Income Dec.	One-Time		199,990.00	-
AOE-School Construction Task	One-Time		125,292.83	-
AOE-Emerging Pathways	One-Time		190,932.92	-
AOE-Underrepresents Educator	One-Time		30,000.00	-
AOE-Adult Basic Education	One-Time		-	(0.40)
AOE-PreK Ed Implement Members	One-Time			(5,497.74)
AOE-PreK Ed Implement Contract	One-Time	-	-	(22,500.00)
Admin., Management & Planning	Base	190,856.94	409,936.00	-
ANR-Mapping Tool	One-Time		151,600.00	-
ANR-Positions	One-Time	109,978.48		-
ANR-Climate Office Technical	One-Time		434,134.45	(44,216.54)
ANRCO-Climate Change Cost Recv	One-Time		300,000.00	-
FW Support & Field Services	Base	246,975.58	350,000.00	-
Forestry	Base		34,700.00	-
Parks	Base		-	(0.46)
Forest Highway	Base		-	(0.79)
FPR-VOREC	One-Time		-	(0.20)
FPR-Parks Staff Housing	One-Time		383,809.72	-
FPR-SW Conservation Plan LSP	One-Time		53,854.53	-
Water Programs Appropriation	Base		34,832.98	-
DEC-Brownfield Remediation	One-Time		5,897,467.03	(500,000.00)
DEC-State-Owned Dam Risks	One-Time		1,128,373.90	-
DEC-Green River Dam	One-Time		18,519.82	-
DEC-Wetland Mapping	One-Time		23,483.63	-
DEC-BRELLA / Brownfields	One-Time			(2,198,591.60)
DEC-Emmissions Repair Program	One-Time		598,269.10	-
DEC-PFAS Technical Assistance	One-Time		902,230.41	-
DEC-Green River Dam Assessment	One-Time		165,000.00	-
DEC-WRDA Winooski Study	One-Time		500,000.00	-
DEC-Flood Hazard Area Standard	One-Time		225,000.00	-
DEC-River Corridor	One-Time		1,500,000.00	-
DEC-Wetlands	One-Time		148,432.00	-
DEC-Polystyrene Foam	One-Time		50,000.00	-
DEC-Healthy Homes Initiative	One-Time		4,000,000.00	-
Natural Resources Board	Base	42,877.08		-
NRB-Digitization of NRB Record	One-Time		960,401.69	-
NRB-Natural Resources Board	One-Time	24,775.09	50,000.00	-
Administration Division	Base		99,428.42	-
ACCD-Flood Recovery Center	One-Time		-	(2,689,967.32)

Report on Carryforward and Reversions

Description	Type	FY26 Pay Act CF Approved	FY26 Non-Pay Act CF Approved	Reversions
Housing & Community Developmnt	Base		807,761.80	-
ACCD-VT 250th Anniversary	One-Time		9,484.68	-
HCD-EVSE Installations	One-Time		-	(1,031.62)
HCD-Designated Area Report	One-Time		5,342.36	-
ACCD-Vermont 250th Commission	One-Time		59,195.00	-
HCD-Mobile Home Condemnation	One-Time		831,043.50	-
HCD-Mfd Home Improvement	One-Time		130,000.00	-
Economic Development	Base		-	(102,084.19)
ACCD-Technology Related Grants	One-Time		600,000.00	-
ACCD-BIPOC Owned Businesses	One-Time		39,750.00	-
DED-Vermont Training Program	One-Time		500,071.07	-
Business Emergency Gap Assist	One-Time		-	(109,702.31)
DED-International Business Off	One-Time		109,054.52	-
DED-Bus. Emerg Gap Assist Prog	One-Time		2,000,000.00	(987,369.84)
Dept. of Tourism & Marketing	Base		27,919.28	-
AOT-Franklin County Airport	One-Time		226,554.57	-
AOT-PEV Incentives	One-Time		70,857.30	-
AOT-Drive Electric	One-Time		224,553.74	-
AOT-MileageSmart Program	One-Time		-	(67,761.02)
AOT-MTI	One-Time		320,087.11	-
AOT-Electrify Your Ride	One-Time		359,853.23	-
VHCB-Housing,Shelter Capacity	One-Time		15,135,177.60	-
VHCB-Conserve,Farm Forest Viab	One-Time		4,147,261.24	-
VHCB-Affordable Housing	One-Time		30,000,000.00	-
VHCB-Housing Development	One-Time		10,000,000.00	-
VHCB-VT Land Access Opp. Bd.	One-Time		-	(0.24)
VHCB-Emergency Shelter	One-Time		809,538.52	-
VHCB-Affordable Rental Housing	One-Time		25,000,000.00	-
VHCB-Land Access Opp Board	One-Time		384,058.74	-
VHCB-One-time to fund at FY23	One-Time		33,332,450.29	-
VHCB-SW Conservation Plan	One-Time		49,898.88	-
VHCB-Land Access Opportunity	One-Time		-	(1,000,000.00)
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)