

**Fiscal Year 2027 Budget H.951**  
**Summary of Base General Fund Appropriations Changes (in millions)**  
**As Passed by the Senate**

4/30/2026

Appropriations & Transfers				Gov.	House	Diff. from Gov	Senate	Diff. from House	Notes (Gov; House; Senate)
1	FY 2027 Base with Typical Changes			2,380.50	2,380.50	-	2,380.50	-	Salary and benefit change, internal service funds, municipal property tax assistance
2	Pay Act			28.91	28.63	(0.28)	28.63	-	Anticipated change in Pay Act needs
3	Pension Increases			23.73	23.73	-	23.73	-	Includes pension plus payments, VSTERS, teachers' health care
4	Base Transfers			95.46	95.46	-	95.46	-	Debt Service, base Cash Fund transfer, Tax Computer Modernization Fund
5	<b>Base Appropriations Starting Point</b>			<b>2,528.61</b>	<b>2,528.33</b>	<b>(0.28)</b>	<b>2,528.33</b>	<b>-</b>	
Base Appropriation Changes Between Gov. Rec., House, and Senate									
Sec.	Dept.	Description	Gov	House	Diff. from Gov	Senate	Diff. from House	Notes (Other Info; Gov; House; Senate)	
6	ALL	ADS	Allocation Changes Across State Government	10.83	10.83	-	10.83	-	
7	ALL	ADS	Reduction in ADS SLA Across State Government	(5.83)	(5.83)	-	(5.83)	-	
8	B.105	ADS	NEW GF appropriation	9.08	9.08	-	9.08	-	
9	B.111	TAX	Additional Position for Homestead Declaration Changes	-	0.14	0.14	0.14	-	Additional position for Education Bill changes
10	B.128	Sgt. Arms	Single Point of Entry	-	-	-	0.06	0.06	Funding to implement single point of entry for the statehouse
11	B.131	TREA	Shift OPEB investment consulting expense to VPIC	-	(0.11)	(0.11)	(0.11)	-	Per H.567
12	B.135	LRB	Mediator Position	-	0.13	0.13	-	(0.13)	Language and position from H.548 incorporated into the budget; Do not concur with adding new position and remove language
13	B.136.1	ETH	Additional Position for Municipal Work	-	0.15	0.15	-	(0.15)	Do not concur with adding a new position
14	B.139	TAX	Shift Reappraisal and listing to PILOT fund	(3.41)	(3.41)	-	(3.41)	-	
15	B.200	AG	Home Improvement Specialist Position	-	0.09	0.09	0.09	-	
16	B.202	DG	Public defender training, contracts, and case admin	-	0.35	0.35	0.35	-	\$50K for training, \$300K for contracts and case related administration
17	B.204	JUD	Additional Security Costs	-	0.25	0.25	0.73	0.48	Sheriff court security contracts; Increase Funding to support \$60 per Hour
18	B.205	SAS	State's Attorneys: Eliminate Vacancy Savings	-	0.33	0.33	0.17	(0.17)	Reduce vacancy savings target by 50%
19	B.206.1	SAS	Victims Advocates: Eliminate Vacancy Savings	-	0.15	0.15	0.06	(0.09)	Correct and Reduce vacancy savings target by 50%
20	B.207	SAS	Sheriffs: Eliminate Vacancy Savings	-	0.14	0.14	0.07	(0.07)	Reduce vacancy savings target by 50%
21	B.218	MIL	6 Maintenance Positions	0.15	0.15	-	0.15	-	Additional GF Share for 6 new maintenance positions (\$442K FF in B.217)
22	B.219	MIL	Vets Cemetery Capped SF	0.17	0.17	-	0.17	-	Moves payroll costs for 1 FTE to GF; SF utilized for costs at the cemetery contribution
23	B.219	MIL	USS Vermont Support Group	0.01	0.01	-	0.01	-	
24	B.220	CCVS	Grant Administration	-	0.10	0.10	-	(0.10)	Eliminate additional funding for Grants administration
25	B.220	CCVS	Move funding for supervised visitation to DCF Family Services	-	(0.14)	(0.14)	(0.14)	-	Net Neutral transfer to DCF
26	B.222	AAFM	New Administrative Services Manager Position	0.11	0.11	-	-	(0.11)	Do not concur with adding new position
27	B.225.2	AAFM	Eliminate Farm Operations Fee and backfill with GF	0.23	0.23	-	0.23	-	
28	B.232	SOS	VT Access Network	-	0.45	0.45	0.45	-	\$1.35M in the base
29	B.232	SOS	Positions to Support implementation of S.206	-	-	-	0.27	0.27	Funding for two position to support Child Care worker licensing
30	B.236	HRC	Vacancy savings and new position	-	0.17	0.17	0.17	-	Vacancy Savings \$64,540; Position \$108K
31	B.240	CCB	New GF Appropriation	4.58	4.58	-	4.58	-	
32	B.300s	AHS	Increase in GF match for GC changes	26.00	26.00	-	26.00	-	
33	B.301	AHS GC	Annualized rate increase for AAA case management	-	0.06	0.06	0.06	-	Annualized BAA change (total GC appropriation of \$141K to DAIL B.334.1 long term care)
34	B.301	AHS GC	Annualized restoration of Tier 1 Enhanced Residential Care rates	-	0.45	0.45	0.45	-	Annualized BAA change (total GC appropriation of \$1.07M GC to DAIL B.334.1 long term care)
35	B.301	AHS GC	DA, SSA, HCBS rates	-	2.72	2.72	2.72	-	Total GC appropriation \$6.48M GC to increase rates for DAs, SSAs, and HCBS
36	B.301	AHS GC	Skilled home health rates	-	0.14	0.14	0.14	-	Total GC appropriation \$329K
37	B.301	AHS GC	Elder Care program at DMH	-	0.15	0.15	0.15	-	Total GC appropriation \$350K
38	B.301	AHS GC	AHEC - Primary Care Loan Repayment	-	0.23	0.23	0.28	0.05	Do not concur with proposed funding reduction. Total GC appropriation \$551K in B.311; Updated to fully fund the Loan Repayment program at \$667,111 GC
39	B.301	AHS GC	AHEC - MD Placement	-	0.02	0.02	0.02	-	Do not concur with proposed funding reduction. Total GC appropriation \$50K in B.311
40	B.301	AHS GC	Maintain Rx co-pays	-	-	-	0.46	0.46	Maintain copays at \$1 and \$3
41	B.301	AHS GC	2-1-1 Contract funding	-	-	-	0.07	0.07	Fund 50% of request 2-1-1 funding GC funding in DCF \$166K
42	B.306	DVHA	Net Neutral Change related to School Based Medicaid	-	(5.42)	(5.42)	(5.42)	-	Fund swap between DVHA, AOE and DCF
43	B.309	DVHA	Bridges to Health	-	0.50	0.50	-	(0.50)	Shift bridges to health to VDH per technical letter
44	B.312	VDH	Bridges to Health	-	-	-	0.35	0.35	Shift from DHVA and reduce Bridges to Health Funding to \$350K
45	B.312	VDH	Harm reduction services	-	0.05	0.05	-	(0.05)	Annualized BAA Change (\$45K); move to B.313 per technical letter
46	B.312	VDH	Free and Referral Clinics	-	0.46	0.46	0.46	-	Existing Base funding of \$1.58M all funds (\$792K GF, \$729K FF); Total appropriation with federal match, \$924K
47	B.313	VDH	Harm reduction services	-	-	-	0.05	0.05	Annualized BAA Change (\$45K) moved from B.312 per technical letter
48	B.314	DMH	DA, SSA, GF Only rates	-	0.03	0.03	0.03	-	GF only share of rate change
49	B.316	DCF	2-1-1 contract	-	0.22	0.22	-	(0.22)	Do not concur with proposed funding reduction. Total GC appropriation \$332K; Technical Correction GF Changes to AHSCO
50	B.316	DCF	Net Neutral change in housing funding	-	(1.43)	(1.43)	(1.43)	-	Update to align with H.938 net neutral with B.321 and B.325
51	B.317	DCF	Move funding for supervised visitation from CCVS	-	0.14	0.14	0.14	-	Net Neutral transfer from CCVS
52	B.318	DCF	Net Neutral Change related to School Based Medicaid	-	1.71	1.71	1.71	-	Fund swap between DVHA, AOE and DCF
53	B.321	DCF	Net Neutral change in housing funding	-	8.45	8.45	8.45	-	Update to align with H.938, Net Neutral with B.316 and B.325
54	B.325	DCF	Net Neutral change in housing funding	-	(7.02)	(7.02)	(7.02)	-	Update to align with H.938, Net Neutral with B.316 and B.321

Base Appropriation Changes Between Gov. Rec., House, and Senate									
Sec.	Dept.	Description	Gov	House	Diff. from Gov	Senate	Diff. from House	Notes (Other Info; Gov; House; Senate)	
55	B.325	DCF Housing Plan	10.17	10.17	-	10.17	-	Staffing, Family and Medically Vulnerable hotels, Recovery shelters, case management	
56	B.329	DAIL Opioid Recovery Employment Program	-	0.88	0.88	-	(0.88)	Technical Correction - Net neutral move from B.332 to B.329 per request from DAIL; Move to Opioid Fund	
57	B.329	DAIL Disabilities Housing Coordinator	-	0.13	0.13	-	-		
58	B.330	DAIL HCBS GF Only rates	-	0.05	0.05	-	-	GF only share of rate change	
59	B.331	DAIL Deaf and Blind Support Services	-	0.15	0.15	-	-		
60	B.332	DAIL Opioid Recovery Employment Program	0.88	-	(0.88)	-	-	Technical Correction - Net neutral move to B.329 from B.332 per request from DAIL	
61	B.338	DOC Statewide Pretrial Services	0.20	-	(0.20)	-	-	Do not fund statewide pretrial increase in Gov Rec	
62	B.338	DOC Reduction in Pretrial Supervision funding	-	(0.65)	(0.65)	(0.65)	-	Remove base funding for pretrial supervision	
63	B.345	GMCB Health Care Advocate increase	-	0.06	0.06	0.06	-	\$450K total appropriation (\$58.5K GF, \$130.2K billback, \$261.3K FF)	
64	B.345	GMCB GF for new Positions from 2025 Act 68	0.22	0.22	-	0.22	-		
65	B.500	AOE Net Neutral Change related to School Based Medicaid	-	3.71	3.71	3.71	-	Fund swap between DVHA, AOE and DCF	
66	B.500	AOE Ed Transformation Positions	0.72	0.72	-	0.72	-		
67	B.600	UVM 3% increase	1.72	1.72	-	1.72	-		
68	B.602/B.603	VSC 3% increase	1.58	1.58	-	1.58	-		
69	B.605	VSAC 3% increase	0.81	0.81	-	0.81	-		
70	B.702	DFW Backfill Access Fee	-	0.05	0.05	0.05	-	H.933 removes new ANR fee, Agency needs funds to cover the impact	
71	B.711	DEC S.218 - Position for road salt program	-	-	-	0.15	0.15	Funding in accordance with S.218 an act relating to reducing chloride contamination of state waters	
72	B.711	DEC Flood Safety	-	0.30	0.30	0.15	(0.15)	Two new positions to support implementation of Act 121 (Flood Safety Act); fund one position	
73	B.802	ACCD VHIP	4.00	4.00	-	4.00	-		
74	B.808	ARTS Federal matching funds	-	0.04	0.04	0.04	-		
75	All other Changes		7.39	7.39	-	7.39	-		
76	<b>Subtotal Appropriation changes</b>		<b>69.61</b>	<b>76.90</b>	<b>7.29</b>	<b>76.22</b>	<b>(0.68)</b>		
77	<b>Reserves</b>								
78	Reserved in Budget Stabilization Reserve		9.04	9.04	-	9.00	(0.04)	Change based on statutory reserve calculations; updated based on C Section changes in Technical Letter	
79	Reserved in 27/53		6.55	6.55	-	6.55	-	Change based on statutory reserve calculations	
80	<b>Subtotal Base Appropriation and Reserve Changes</b>		<b>85.20</b>	<b>92.49</b>	<b>7.29</b>	<b>91.77</b>	<b>(0.71)</b>		
81	<b>Other Bills</b>		<b>Gov</b>	<b>House</b>	<b>Diff. from Gov</b>	<b>Senate</b>	<b>Diff. from House</b>	<b>Notes (Gov; House; Senate)</b>	
82	H.410 - An act relating to the calculation of recidivism and other related criminology measures		-	0.03	0.03	0.03	-	DPS contracted support from VT Statistical Analysis Center	
83	H.559 - An act relating to the parole board		-	0.05	0.05	0.05	-	Parole Board Legal Counsel Pilot Project	
84	H.657 - An act relating to enabling unaccompanied homeless youth to obtain certain services without parental consent		-	0.14	0.14	0.14	-	Funding related to eliminating the Reach Up asset test	
85	<b>Subtotal Other Bills with Base Spending</b>		<b>-</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>-</b>		
86	<b>Subtotal All Base Changes</b>		<b>85.20</b>	<b>92.70</b>	<b>7.50</b>	<b>91.99</b>	<b>(0.71)</b>		
87	<b>Total Base Appropriations, Transfers, &amp; Reserves</b>		<b>2,613.81</b>	<b>2,621.04</b>		<b>2,620.32</b>			
88	<b>Revenue</b>		<b>Gov</b>	<b>House</b>	<b>Diff. from Gov</b>	<b>Senate</b>	<b>Diff. from House</b>		
89	<b>Base Revenue</b>								
90	Forecast General Fund		2,533.50	2,533.50	-	2,533.50	-		
91	Additional Property Transfer Tax		3.08	3.08	-	3.08	-		
92	Direct Applications		108.17	108.53	0.36	108.53	-		
93	<b>Revenue Changes</b>								
94	<i>H. 933 An act relating to miscellaneous admin. and policy changes to the tax laws</i>								
95	Down Payment Assistance Tax Credit		-	(0.35)	(0.35)	(0.35)	-		
96	Research and Development Tax Credit		-	-	-	-	-	No impact in FY 2027	
97	Expansion of the Downtown and Village Tax Credit		-	(1.00)	(1.00)	(0.50)	0.50	Reduce by \$500K per H.933 Misc. Tax Bill	
98	Linking and Decoupling to Federal Tax Provisions		-	15.33	15.33	15.33	-		
99	Change in allocation of the Meals and Rooms Tax		-	(10.80)	(10.80)	(10.80)	-		
100	<b>Subtotal Additional Revenue</b>		<b>-</b>	<b>3.18</b>	<b>3.18</b>	<b>3.68</b>	<b>0.50</b>		
101	<b>Total Revenue</b>		<b>2,644.75</b>	<b>2,648.29</b>		<b>2,648.79</b>			
102	<b>Balance Used to Cover One-time Appropriations</b>		<b>30.94</b>	<b>27.26</b>		<b>28.47</b>			

\* Note: \$4 million increase in the renter credit base is intended to be onetime per H.949 and language included in H.951.