

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

**DRAFT**  
 4/21/2026  
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Appropriations & Transfers				Gov.	House	Diff. from Gov	Senate	Diff. from House	Notes (Gov; House; Senate; Other)
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
<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 (Gov; House; Senate; Other)	
5	ALL	ADS Allocation Changes Across State Government	10.83	10.83	-	10.83	-		
6	ALL	ADS Reduction in ADS SLA Across State Government	(5.83)	(5.83)	-	(5.83)	-		
7	B.105	ADS NEW GF appropriation	9.08	9.08	-	9.08	-		
8	B.111	TAX Additional Position for Homestead Declaration Changes	-	0.14	0.14	0.14	-	Additional position for Education Bill changes	
9	B.128	Sgt. Arms Single Point of Entry	-	-	-	0.06	0.06	Funding to implement single point of entry for the statehouse	
10	B.131	TREA Shift OPEB investment consulting expense to VPIC	-	(0.11)	(0.11)	(0.11)	-	H.567	
11	B.135	LRB Mediator Position	-	0.13	0.13	-	(0.13)	Language and position from H.548 incorporated into the budget; Do not fund new position	
12	B.136.1	ETH Additional Position for Municipal Work	-	0.15	0.15	-	(0.15)	Do not fund new position	
13	B.138	TAX Renter Rebate Changes per H.949 Yield Bill	-	-	-	4.00	4.00	Increasing the credit rate and maximum credit amount per H.949	
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 fund additional 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 licenscing	
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 w/ 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 w/ 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	-	Total appropriation with federal match, \$924K; Existing Base funding of \$1.58M all funds (\$792K GF, \$729K FF)	
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 for evenings	-	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 C CVS	-	0.14	0.14	0.14	-	Net Neutral transfer from C CVS	
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	

Base Appropriation Changes Between Gov. Rec., House, and Senate									
Sec.	Dept.	Description	Gov	House	Diff. from Gov	Senate	Diff. from House	Notes (Gov; House; Senate; Other)	
54	B.325	DCF	-	(7.02)	(7.02)	(7.02)	-	Update to align with H.938, Net Neutral with B.316 and B.321	
55	B.325	DCF	10.17	10.17	-	10.17	-	Staffing, Family and Medically Vulnerable hotels, Recovery shelters, case management	
56	B.329	DAIL	-	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	-	0.13	0.13	0.13	-		
58	B.330	DAIL	-	0.05	0.05	0.05	-	GF only share of rate change	
59	B.331	DAIL	-	0.15	0.15	0.15	-		
60	B.332	DAIL	0.88	-	(0.88)	-	-	Technical Correction - Net neutral move to B.329 from B.332 per request from DAIL	
61	B.338	DOC	0.20	-	(0.20)	-	-	Do not fund statewide pretrial increase in Gov Rec	
62	B.338	DOC	-	(0.65)	(0.65)	(0.65)	-	Remove base funding for pretrial supervision	
63	B.345	GMCB	-	0.06	0.06	0.06	-	\$450K total appropriation (\$58.5K GF, \$130.2K billback, \$261.3K FF)	
64	B.345	GMCB	0.22	0.22	-	0.22	-		
65	B.500	AOE	-	3.71	3.71	3.71	-	Fund swap between DVHA, AOE and DCF	
66	B.500	AOE	0.72	0.72	-	0.72	-		
67	B.600	UVM	1.72	1.72	-	1.72	-		
68	B.602/B.603	VSC	1.58	1.58	-	1.58	-		
69	B.605	VSAC	0.81	0.81	-	0.81	-		
70	B.702	DFW	-	0.05	0.05	0.05	-	H.933 removes new ANR fee, Agency needs funds to cover the impact	
71	B.711	DEC	-	-	-	0.15	0.15	Funding in accordance with S.218 an act relating to reducing chloride contamination of state waters	
72	B.711	DEC	-	0.30	0.30	0.15	(0.15)	2 new positions to support implementation of Act 121 (Flood Safety Act); Only fund one position	
73	B.802	ACCD	4.00	4.00	-	4.00	-		
74	B.808	ARTS	-	0.04	0.04	0.04	-		
75	All other Changes		7.39	7.39	-	7.39	-		
76	Subtotal Appropriation changes		69.61	76.90	7.29	80.22	3.32		
77	Reserves								
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	Subtotal Base Appropriation and Reserve Changes		85.20	92.49	7.29	95.77	3.29		
81	Other Bills		Gov	House	Diff. from Gov	Senate	Diff. from House	Notes (Gov; House; Senate; Other)	
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	Subtotal Other Bills with Base Spending		-	0.22	0.22	0.22	-		
86	Subtotal All Base Changes		85.20	92.70	7.50	95.99	3.29		
87	Total Base Appropriations, Transfers, & Reserves		2,613.81	2,621.04		2,624.32			
88	Revenue		Gov	House	Diff. from Gov	Senate	Diff. from House		
89	Base Revenue								
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	-	See Direct App Sheet - from AHS	
93	Revenue Changes								
94		H. 933 An act relating to miscellaneous admin. and policy changes to the tax laws							
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 Senate Finance	
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	Subtotal Additional Revenue		-	3.18	3.18	3.68			
101	Total Revenue		2,644.75	2,648.29		2,648.79			
102	Balance Used to Cover One-time Appropriations		30.94	27.26		24.47			