

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

**DRAFT**  
 4/15/2026  
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Appropriations & Transfers				Gov.	House	Diff. from Gov	Senate	Diff. from House	Notes (Gov; House; Senate; Conference)
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; Conference)	
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.131	TREA	Shift OPEB investment consulting expense to VPIC	-	(0.11)	(0.11)	-	0.11	H.567
10	B.135	LRB	Mediator Position	-	0.13	0.13	-	(0.13)	Language and position from H.548 incorporated into the budget
11	B.136.1	ETH	Additional Position for Municipal Work	-	0.15	0.15	-	(0.15)	
12	B.139	TAX	Shift Reappraisal and listing to PILOT fund	(3.41)	(3.41)	-	-	3.41	
13	B.200	AG	Home Improvement Specialist Position	-	0.09	0.09	-	(0.09)	
14	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
15	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
16	B.205	SAS	State's Attorneys: Eliminate Vacancy Savings	-	0.33	0.33	-	(0.33)	
17	B.206.1	SAS	Victim Advocates: Eliminate Vacancy Savings	-	0.15	0.15	-	(0.15)	
18	B.207	SAS	Sheriffs: Eliminate Vacancy Savings	-	0.14	0.14	-	(0.14)	
19	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)
20	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
21	B.219	MIL	USS Vermont Support Group	0.01	0.01	-	-	(0.01)	
22	B.220	CCVS	Grant Administration	-	0.10	0.10	-	(0.10)	
23	B.220	CCVS	Move funding for supervised visitation to DCF Family Services	-	(0.14)	(0.14)	-	0.14	Net Neutral transfer to DCF
24	B.222	AAFM	New Administrative Services Manager Position	0.11	0.11	-	-	(0.11)	
25	B.225.2	AAFM	Eliminate Farm Operations Fee and backfill with GF	0.23	0.23	-	-	(0.23)	
26	B.232	SOS	VT Access Network	-	0.45	0.45	-	(0.45)	
27	B.236	HRC	Vacancy savings and new position	-	0.17	0.17	-	(0.17)	
28	B.240	CCB	New GF Appropriation	4.58	4.58	-	-	(4.58)	
29	B.300s	AHS	Increase in GF match for GC changes	26.00	26.00	-	-	(26.00)	
30	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)
31	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)
32	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
33	B.301	AHS GC	Skilled home health rates	-	0.14	0.14	-	(0.14)	Total GC appropriation \$329K
34	B.301	AHS GC	Elder Care program at DMH	-	0.15	0.15	-	(0.15)	Total GC appropriation \$350K
35	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
36	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
37	B.306	DVHA	Net Neutral Change related to School Based Medicaid	-	(5.42)	(5.42)	-	5.42	Fund swap between DVHA, AOE and DCF
38	B.309	DVHA	Bridges to Health	-	0.50	0.50	-	(0.50)	
39	B.312	VDH	Harm reduction services	-	0.05	0.05	-	(0.05)	Annualized BAA Change (\$45K)
40	B.312	VDH	Free and Referral Clinics	-	0.46	0.46	-	(0.46)	Total appropriation with federal match, \$924K
41	B.325	DCF	Housing	10.17	10.17	-	-	(10.17)	
42	B.314	DMH	DA, SSA, GF Only rates	-	0.03	0.03	-	(0.03)	GF only share of rate change
43	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
44	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
45	B.317	DCF	Move funding for supervised visitation from CCVS	-	0.14	0.14	-	(0.14)	Net Neutral transfer from CCVS
46	B.318	DCF	Net Neutral Change related to School Based Medicaid	-	1.71	1.71	-	(1.71)	Fund swap between DVHA, AOE and DCF

Base Appropriation Changes Between Gov. Rec., House, and Senate								
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47	B.321	DCF		8.45	8.45	-	(8.45)	Update to align with H.938, Net Neutral with B.316 and B.325
48	B.325	DCF		(7.02)	(7.02)	-	7.02	Update to align with H.938, Net Neutral with B.316 and B.321
49	B.329	DAIL		0.88	0.88	-	(0.88)	Technical Correction - Net neutral move from B.332 to B.329 per request from DAIL
50	B.329	DAIL		0.13	0.13	-	(0.13)	
51	B.330	DAIL		0.05	0.05	-	(0.05)	GF only share of rate change
52	B.331	DAIL		0.15	0.15	-	(0.15)	
53	B.332	DAIL	0.88	-	(0.88)	-	-	Technical Correction - Net neutral move to B.329 from B.332 per request from DAIL
54	B.338	DOC	0.20	0.20		-	(0.20)	
55	B.338	DOC	-	(0.85)	(0.85)	-	0.85	Remove base funding for pretrial supervision
56	B.345	GMCB	-	0.06	0.06	-	(0.06)	\$450K total appropriation (\$58.5K GF, \$130.2K billback, \$261.3K FF)
57	B.345	GMCB	0.22	0.22		-	(0.22)	
58	B.500	AOE	-	3.71	3.71	-	(3.71)	Fund swap between DVHA, AOE and DCF
59	B.500	AOE	0.72	0.72		-	(0.72)	
60	B.600	UVM	1.72	1.72		-	(1.72)	
61	B.602/B.603	VSC	1.58	1.58		-	(1.58)	
62	B.605	VSAC	0.81	0.81		-	(0.81)	
63	B.702	DFW	-	0.05	0.05	-	(0.05)	H.933 removes new ANR fee, Agency needs funds to cover the impact
64	B.711	DEC	-	0.30	0.30	-	(0.30)	2 new positions to support implementation of Act 121 (Flood Safety Act)
65	B.802	ACCD	4.00	4.00		-	(4.00)	
66	B.808	ARTS	-	0.04	0.04	-	(0.04)	
67	All other Changes		7.39	7.39		-	(7.39)	
68	<b>Subtotal Appropriation changes</b>		<b>69.61</b>	<b>76.90</b>	<b>7.29</b>	<b>1.01</b>	<b>(75.89)</b>	
69	<b>Reserves</b>							
70	Reserved in Budget Stabilization Reserve		9.04	9.04	-	9.04	-	Change based on statutory reserve calculations;
71	Reserved in 27/53		6.55	6.55	-	6.55	-	Change based on statutory reserve calculations
72	<b>Subtotal Base Appropriation and Reserve Changes</b>		<b>85.20</b>	<b>92.49</b>	<b>7.29</b>	<b>16.60</b>	<b>(75.89)</b>	
73	<b>Other Bills</b>							
74	H.410 - An act relating to the calculation of recidivism and other related criminology measures		-	0.03	0.03	-		DPS contracted support from VT Statistical Analysis Center
75	H.559 - An act relating to the parole board		-	0.05	0.05	-		Parole Board Legal Counsel Pilot Project
76	H.657 - An act relating to enabling unaccompanied homeless youth to obtain certain services without parental consent		-	0.14	0.14	-		Funding related to eliminating the Reach Up asset test
77	<b>Subtotal Other Bills with Base Spending</b>		<b>-</b>	<b>0.22</b>	<b>0.22</b>	<b>0.00</b>	<b>-</b>	
78	<b>Subtotal All Base Changes</b>		<b>85.20</b>	<b>92.70</b>	<b>7.50</b>	<b>16.60</b>	<b>(75.89)</b>	
79	<b>Total Base Appropriations, Transfers, &amp; Reserves</b>		<b>2,613.81</b>	<b>2,621.04</b>	<b>7.22</b>	<b>2,544.93</b>	<b>(76.11)</b>	
80	<b>Revenue</b>							
81	<b>Base Revenue</b>							
82	Forecast General Fund		2,533.50	2,533.50	-	2,533.50	-	
83	Additional Property Transfer Tax		3.08	3.08	-	3.08	-	
84	Direct Applications		108.17	108.53	0.36	108.53	-	See Direct App Sheet - from AHS
85	<b>Revenue Changes</b>							
86	H. 933 An act relating to miscellaneous admin. and policy changes to the tax laws							
87	Down Payment Assistance Tax Credit		-	(0.35)	(0.35)			
88	Research and Development Tax Credit		-	-	-			No impact in FY 2027
89	Expansion of the Downtown and Village Tax Credit		-	(1.00)	(1.00)			
90	Linking and Decoupling to Federal Tax Provisions		-	15.33	15.33			
91	Change in allocation of the Meals and Rooms Tax		-	(10.80)	(10.80)			
92	<b>Subtotal Additional Revenue</b>		<b>-</b>	<b>3.18</b>	<b>3.18</b>	<b>-</b>	<b>-</b>	
93	<b>Total Revenue</b>		<b>2,644.75</b>	<b>2,648.29</b>	<b>3.54</b>	<b>2,645.11</b>	<b>0.00</b>	
94	<b>Balance Used to Cover One-time Appropriations</b>		<b>30.94</b>	<b>27.26</b>	<b>(3.68)</b>	<b>100.18</b>	<b>76.11</b>	