

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

**DRAFT**  
 4/17/2026  
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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.139	TAX	Shift Reappraisal and listing to PILOT fund	(3.41)	(3.41)	-	(3.41)	-	
14	B.200	AG	Home Improvement Specialist Position	-	0.09	0.09	0.09	-	
15	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
16	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
17	B.205	SAS	State's Attorneys: Eliminate Vacancy Savings	-	0.33	0.33	0.17	(0.17)	Reduce vacancy savings target by 50%
18	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%
19	B.207	SAS	Sheriffs: Eliminate Vacancy Savings	-	0.14	0.14	0.07	(0.07)	Reduce vacancy savings target by 50%
20	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)
21	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
22	B.219	MIL	USS Vermont Support Group	0.01	0.01	-	0.01	-	
23	B.220	CCVS	Grant Administration	-	0.10	0.10	-	(0.10)	Eliminate additional funding for Grants administration
24	B.220	CCVS	Move funding for supervised visitation to DCF Family Services	-	(0.14)	(0.14)	(0.14)	-	Net Neutral transfer to DCF
25	B.222	AAFM	New Administrative Services Manager Position	0.11	0.11	-	-	(0.11)	Do not fund additional position
26	B.225.2	AAFM	Eliminate Farm Operations Fee and backfill with GF	0.23	0.23	-	0.23	-	
27	B.232	SOS	VT Access Network	-	0.45	0.45	0.45	-	\$1.35M in the base
28	B.236	HRC	Vacancy savings and new position	-	0.17	0.17	0.17	-	Vacancy Savings \$64,540; Position \$108K
29	B.240	CCB	New GF Appropriation	4.58	4.58	-	4.58	-	
30	B.300s	AHS	Increase in GF match for GC changes	26.00	26.00	-	26.00	-	
31	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)
32	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)
33	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
34	B.301	AHS GC	Skilled home health rates	-	0.14	0.14	0.14	-	Total GC appropriation \$329K
35	B.301	AHS GC	Elder Care program at DMH	-	0.15	0.15	0.15	-	Total GC appropriation \$350K
36	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
37	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
38	B.306	DVHA	Net Neutral Change related to School Based Medicaid	-	(5.42)	(5.42)	(5.42)	-	Fund swap between DVHA, AOE and DCF
39	B.307	DVHA	Maintain RxCopays	-	-	-	0.46	0.46	Maintain copays at \$1 and \$3
40	B.309	DVHA	Bridges to Health	-	0.50	0.50	0.35	(0.15)	Reduce Bridges to Health Funding
41	B.312	VDH	Harm reduction services	-	0.05	0.05	0.05	-	Annualized BAA Change (\$45K)
42	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)
43	B.314	DMH	DA, SSA, GF Only rates	-	0.03	0.03	0.03	-	GF only share of rate change
44	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; reduce 2-1-1 funding
45	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
46	B.317	DCF	Move funding for supervised visitation from CCVS	-	0.14	0.14	0.14	-	Net Neutral transfer from CCVS
47	B.318	DCF	Net Neutral Change related to School Based Medicaid	-	1.71	1.71	1.71	-	Fund swap between DVHA, AOE and DCF
48	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
49	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
50	B.325	DCF	Housing Plan	10.17	10.17	-	10.17	-	Staffing, Family and Medically Vulnerable hotels, Recovery shelters, case management

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51	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
52	B.329	DAIL	Disabilities Housing Coordinator	-	0.13	0.13	0.13	-	
53	B.330	DAIL	HCBS GF Only rates	-	0.05	0.05	0.05	-	GF only share of rate change
54	B.331	DAIL	Deaf and Blind Support Services	-	0.15	0.15	0.15	-	
55	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
56	B.338	DOC	Statewide Pretrial Services	0.20	-	-	-	-	Do not fund statewide pretrial increase in Gov Rec
57	B.338	DOC	Reduction in Pretrial Supervision funding	-	(0.65)	(0.65)	(0.65)	-	Remove base funding for pretrial supervision
58	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)
59	B.345	GMCB	GF for new Positions from 2025 Act 68	0.22	0.22	-	0.22	-	
60	B.500	AOE	Net Neutral Change related to School Based Medicaid	-	3.71	3.71	3.71	-	Fund swap between DVHA, AOE and DCF
61	B.500	AOE	Ed Transformation Positions	0.72	0.72	-	0.72	-	
62	B.600	UVM	3% increase	1.72	1.72	-	1.72	-	
63	B.602/B.603	VSC	3% increase	1.58	1.58	-	1.58	-	
64	B.605	VSAC	3% increase	0.81	0.81	-	0.81	-	
65	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
66	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
67	B.711	DEC	Flood Safety	-	0.30	0.30	0.15	(0.15)	2 new positions to support implementation of Act 121 (Flood Safety Act); Only fund one position
68	B.802	ACCD	VHIP	4.00	4.00	-	4.00	-	
69	B.808	ARTS	Federal matching funds	-	0.04	0.04	0.04	-	
70	All other Changes			7.39	7.39	-	7.39	-	
71	Subtotal Appropriation changes			69.61	76.90	7.49	75.88	(1.01)	
72	Reserves								
73	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
74	Reserved in 27/53			6.55	6.55	-	6.55	-	Change based on statutory reserve calculations
75	Subtotal Base Appropriation and Reserve Changes			85.20	92.49	7.49	91.44	(1.05)	
76	Other Bills								
77	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
78	H.559 - An act relating to the parole board			-	0.05	0.05	0.05	-	Parole Board Legal Counsel Pilot Project
79	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
80	S.206 An act relating to licensure of early childhood educators by the Office of Professional Regulation			-	-	-	0.27	-	Funding for two position to support Child Care worker licenscing
81	Subtotal Other Bills with Base Spending			-	0.22	0.22	0.48	-	
82	Subtotal All Base Changes			85.20	92.70	7.70	91.92	(1.05)	
83	Total Base Appropriations, Transfers, & Reserves			2,613.81	2,621.04	7.42	2,620.25	(0.78)	
84	Revenue								
85	Base Revenue								
86	Forecast General Fund			2,533.50	2,533.50	-	2,533.50	-	
87	Additional Property Transfer Tax			3.08	3.08	-	3.08	-	
88	Direct Applications			108.17	108.53	0.36	108.53	-	See Direct App Sheet - from AHS
89	Revenue Changes								
90	H. 933 An act relating to miscellaneous admin. and policy changes to the tax laws								
91	Down Payment Assistance Tax Credit			-	(0.35)	(0.35)	(0.35)	-	
92	Research and Development Tax Credit			-	-	-	0.00	-	No impact in FY 2027
93	Expansion of the Downtown and Village Tax Credit			-	(1.00)	(1.00)	(0.50)	0.50	Reduce by \$500K per Senate Finance
94	Linking and Decoupling to Federal Tax Provisions			-	15.33	15.33	15.33	-	
95	Change in allocation of the Meals and Rooms Tax			-	(10.80)	(10.80)	(10.80)	-	
96	Subtotal Additional Revenue			-	3.18	3.18	3.68	0.50	
97	Total Revenue			2,644.75	2,648.29	3.54	2,648.79	0.50	
98	Balance Used to Cover One-time Appropriations			30.94	27.26	(3.88)	28.54	1.28	