

| Appropriations & transfers         |                                   | Gov.     | House    | Diff.<br>from Gov | Senate   | Diff.<br>from House | Conference | Diff.<br>from Senate | Notes<br>(Gov; House; Senate; Conference)  |
|------------------------------------|-----------------------------------|----------|----------|-------------------|----------|---------------------|------------|----------------------|--|
| 1                                  | FY 2026 Base with Typical Changes | 2,223.88 | 2,223.88 | -                 | 2,223.88 | -                   | 2,223.88   | -                    | Salary and benefit change, internal service funds, municipal property tax assistance |
| 2                                  | Pay Act                           | 27.79    | 27.79    | -                 | 27.79    | -                   | 27.79      | -                    |  |
| 3                                  | Pension Increases                 | 17.24    | 17.24    | -                 | 17.24    | -                   | 17.24      | -                    | Includes pension plus payments, VSTERS, teachers health care                         |
| 4                                  | Base Transfers                    | 100.52   | 100.52   | -                 | 100.52   | -                   | 100.52     | -                    | Debt Service, base Cash Fund transfer, Tax Computer Modernization Fund               |
| Base Appropriations Starting Point |                                   | 2,369.43 | 2,369.43 | -                 | 2,369.43 | -                   | 2,369.43   | -                    |  |

| Base Appropriation Changes Between Gov. Rec., House, and Senate |           |   |         |         |                   |        |                     |            |                      |  |
|---|-----------|---|---------|---------|-------------------|--------|---------------------|------------|----------------------|--|
| Sec.  | Dept.     | Description   | Gov     | House   | Diff.<br>from Gov | Senate | Diff.<br>from House | Conference | Diff.<br>from Senate | Notes<br>(Gov; House; Senate; Conference)  |
| B.125   | LC        | Position move per JLMC  | -       | -       | -                 | 0.17   | 0.17                | 0.17       | -                    | Position moved from Legislative Human Resources to Legislative Counsel (net neutral)   |
| B.126   | LEG       | Position move per JLMC  | -       | -       | -                 | (0.17) | (0.17)              | (0.17)     | -                    | Position moved from Legislative Human Resources to Legislative Counsel (net neutral)   |
| B.135   | LRB       | Additional Positions  | -       | -       | -                 | 0.25   | 0.25                | -          | (0.25)               | Additional positions at the Labor Relations Board to implement S.125; Remove positions   |
| B.200   | AG        | Additional Positions  | -       | 0.12    | 0.12              | 0.35   | 0.23                | 0.27       | (0.08)               | Additional position at the Attorney General's Office for the pre-charge (\$120K); Additional Solicitor General Position (\$150K) and Home Repair Fraud Coordinator (\$80K) ; Move home |
| B.201   | AG - CD   | Pre-charge Diversion  | -       | 1.10    | 1.10              | 1.40   | 0.30                | 1.25       | (0.15)               | repair coordinator to one-time Funding for pre-charge diversion; Expand to all counties that are ready (+300K); Reduce   |
| B.203   | ODG       | Training, IT Costs, Rent  | -       | -       | -                 | 0.12   | 0.12                | 0.06       | (0.06)               | additional expansion by \$150K \$60,000 training, \$58,000 for assigned counsel cost increase; Move training to  |
| B.204   | JUD       | Tech Fund Revenue Replacement                                       | 3.49    | 1.33    | (2.16)            | 3.49   | 2.16                | 3.49       | -                    | one-time Reduce by \$2.16 million; Technical change, removed in error  |
| B.204   | JUD       | Security Services COLA  | 0.20    | 0.20    | -                 | 0.20   | -                   | 0.20       | -                    |  |
| B.205   | SAS       | State's Attorneys - Remove Vacancy Savings                          | -       | 0.65    | 0.65              | 0.65   | -                   | 0.65       | -                    | Buy back vacancy savings   |
| B.207   | SAS       | Sheriffs - Transport Deputies                                       | -       | 0.65    | 0.65              | 0.65   | -                   | 0.65       | -                    | Additional funding for transport deputies  |
| B.209   | DPS       | Eliminate JTOC Transfer   | 20.25   | 20.25   | -                 | 20.25  | -                   | 20.25      | -                    | Replace TF with GF   |
| B.209   | DPS       | Radio Equipment   | 0.50    | 0.50    | -                 | 0.50   | -                   | 0.50       | -                    |  |
| B.209   | DPS       | School Safety Center  | 0.15    | 0.15    | -                 | 0.15   | -                   | 0.15       | -                    | Continue School Safety Program   |
| B.209   | DPS       | Cameras   | 0.50    | 0.50    | -                 | 0.50   | -                   | 0.50       | -                    |  |
| B.209   | DPS       | Duty Firearm Replacement  | 0.40    | 0.40    | -                 | 0.40   | -                   | 0.40       | -                    |  |
| B.211   | DPS       | Hazard Mitigation Grants Manager                                    | 0.01    | 0.01    | -                 | 0.01   | -                   | 0.01       | -                    | Appropriation is \$5,000   |
| B.211   | DPS       | Urban Search and Rescue   | -       | -       | -                 | 0.50   | 0.50                | -          | (0.50)               | Moved From one-time; Technical correction - move to B.212  |
| B.211   | DPS       | Emergency Food  | -       | 0.50    | 0.50              | -      | (0.50)              | -          | -                    | Additional funding to support emergency food purchases; Removed  |
| B.212   | DPS       | Urban Search and Rescue   | -       | -       | -                 | -      | -                   | 0.45       | 0.45                 | Reduce by \$50,000, technical correction - move from B.211   |
| B.215   | MIL       | Vermont National Guard Tuition Benefit Grants Program               | 1.32    | 1.22    | (0.10)            | 1.32   | 0.10                | 1.22       | (0.10)               | Reduce base by \$100,000 to reflect anticipated actual spending on grants for the Guard  |
| B.221   | CJTC      | Canine Trainer  | -       | 0.04    | 0.04              | 0.04   | -                   | 0.04       | -                    | Tuition Benefit program; Restore funding; Reduce to House position   |
| B.225.2   | AAFM      | Conservation Districts  | (0.11)  | -       | 0.11              | -      | -                   | -          | -                    | Eliminate contract and add position from the pool  |
| B.232   | SOS       | Vermont Access Network  | -       | 0.05    | 0.05              | 0.05   | -                   | 0.05       | -                    | Additional funding for Conservation Districts \$112,000  |
| B.236   | HRC       | Two Additional Positions  | -       | 0.25    | 0.25              | 0.25   | -                   | 0.25       | -                    | Additional funding for Vermont Access Network  |
| B.301   | AHSCO     | Global Commitment Match   | 29.78   | 29.78   | -                 | 29.78  | -                   | 29.78      | -                    | Two additional positions from the pool   |
| B.301   | AHSCO     | Match for FQHC and RHC Rate increase                                | -       | 4.42    | 4.42              | 4.42   | -                   | 4.42       | -                    | Total GC appropriation \$10.71 million in DVHA   |
| B.301   | AHSCO     | Rate increase for Family Planning E&M Code                          | -       | 0.09    | 0.09              | 0.09   | -                   | 0.09       | -                    | Can be matched at 90/10, \$850,000 GC in DVHA  |
| B.301   | AHSCO     | Match for Home and Community Based Service 2023 Rate Study Increase | -       | 2.79    | 2.79              | 2.79   | -                   | 2.79       | -                    | Total GC appropriation \$6.78 million to DAIL - LTC based on rate study  |
| B.301; B.314; B.330   | AHSCO     | 2% Community Providers Rate Increase                                | -       | 5.14    | 5.14              | 5.14   | -                   | 5.14       | -                    | Total GC appropriation \$12.14 million across AHS appropriations for 2% rate increase (see supplemental sheet)   |
| B.301   | AHSCO     | 2-1-1 Increase  | -       | 0.14    | 0.14              | 0.14   | -                   | 0.14       | -                    | Total GC appropriation \$332,000 in DCF Admin  |
| B.301   | AHSCO     | Recovery Campus Funding   | 0.62    | -       | (0.62)            | -      | -                   | -          | -                    | Reflects \$1.5 million GC in VDH - SUP; Eliminate recovery campus pilot funding  |
| B.301   | AHSCO     | Medicare Savings Program to 150% FPL (QMB)                          | -       | -       | -                 | 0.38   | 0.38                | 0.38       | -                    | For administrative efficiency, move to 150% FPL, \$2.9 million in GC in DVHA   |
| B.309   | DVHA      | Medicare Savings Program to 150% FPL (QMB)                          | -       | -       | -                 | (0.22) | (0.22)              | (0.22)     | -                    | For administrative efficiency, move to 150% FPL, reduction in VPHARM   |
| B.313   | VDH - SUP | Reengagement Beds, Withdrawal Management                            | 1.00    | 1.00    | -                 | 1.00   | -                   | 1.00       | -                    |  |
| B.313   | VDH - SUP | After Care Navigators   | 0.32    | -       | (0.32)            | -      | -                   | -          | -                    | Eliminate additional funding for aftercare navigators (linked to recovery campus funding)  |
| B.314   | DMH       | Alternatives to Emergency Beds                                      | 0.36    | 0.36    | -                 | 0.36   | -                   | 0.36       | -                    |  |
| B.314   | DMH       | Howard Center Community Center Outreach                             | (0.16)  | -       | 0.16              | -      | -                   | -          | -                    | Add back reduction   |
| B.314   | DMH       | Embedded Clinicians in Pediatric Offices - First Call               | (0.27)  | (0.02)  | 0.25              | (0.02) | -                   | (0.02)     | -                    | Add back \$249,211 (\$20,000 reduction)  |
| B.318   | DCF       | CCFAP Caseload Savings  | (3.50)  | (3.50)  | -                 | (3.50) | -                   | (3.50)     | -                    |  |
| B.318   | DCF       | CCFAP Shift to Special Fund   | (19.00) | (19.00) | -                 | -      | 19.00               | (19.00)    | (19.00)              | Restore the base funding and that is offset with a one-time transfer from the Child Care Contribution Special Fund; Reduce GF and utilize child care contribution special fund         |
| B.318   | DCF       | CCFAP Rate Increase   | -       | 4.90    | 4.90              | 5.98   | 1.09                | 5.54       | (0.45)               | Rate increase for infant and toddlers at 4.5%; Updated to 5.5% rate increase; Reduce to 5% rate increase for infants and toddlers  |
| B.325   | DCF       | OEO - Housing Opportunities Program                                 | 3.35    | 3.35    | -                 | 3.35   | -                   | 3.35       | -                    |  |
| B.329   | DAIL      | Conflict Free Case Management                                       | 0.64    | 0.64    | -                 | 0.64   | -                   | 0.64       | -                    | Reflects \$1.29 million GC   |

| Base Appropriation Changes Between Gov. Rec., House, and Senate |   |             |  |          |                   |          |                     |            |                      |  |
|---|---|-------------|--|----------|-------------------|----------|---------------------|------------|----------------------|--|
| Sec.  | Dept.   | Description | Gov  | House    | Diff.<br>from Gov | Senate   | Diff.<br>from House | Conference | Diff.<br>from Senate | Notes<br>(Gov; House; Senate; Conference)  |
| 48  | B.338   | DOC         | Pretrial Extension                                 | 0.65     | 0.65              | -        | 0.65                | -          | 0.65                 | -  |
| 49  | B.342   | VVH         | Rebase Budget                                      | 5.71     | 5.71              | -        | 5.71                | -          | 5.71                 | -  |
| 50  | B.345   | GMCB        | Expansion for AHEAD                                | 0.30     | 0.30              | -        | 0.30                | -          | 0.30                 | -  |
| 51  | B.345   | GMCB        | Additional Positions                               | -        | -                 | -        | 0.51                | 0.51       | -                    | (0.51)   |
| 52  | B.400   | Labor       | Workforce Expansion                                | 0.04     | 0.04              | -        | 0.04                | -          | 0.04                 | -  |
| 53  | B.400   | Labor       | State Workforce Development Board                  | 0.04     | 0.04              | -        | 0.04                | -          | 0.04                 | -  |
| 54  | B.500   | AOE         | Education Transformation                           | -        | -                 | -        | 1.00                | 1.00       | -                    | (1.00)   |
| 55  | B.504   | AOE         | Adult Education Funding Correction                 | -        | 0.18              | 0.18     | 0.18                | -          | 0.18                 | -  |
| 56  | B.600   | UVM         | 3% Increase  | 1.67     | 1.67              | -        | 1.67                | -          | 1.67                 | -  |
| 57  | B.602/B.603                                     | VSC         | 3% Increase  | 1.53     | 1.53              | -        | 1.53                | -          | 1.53                 | -  |
| 58  | B.605   | VSAC        | 3% Increase  | 0.95     | 0.95              | -        | 0.95                | -          | 0.95                 | -  |
| 59  | B.607   | MHF         | Base Appropriation (Morgan Horse Farm)             | -        | 0.00              | 0.00     | 0.00                | -          | 0.00                 | -  |
| 60  | B.702   | F&W         | Act 181 Positions                                  | -        | -                 | -        | 0.15                | 0.15       | 0.15                 | -  |
| 61  | B.711   | DEC         | Concentrated Animal Feeding Permit Transition      | 0.30     | 0.30              | -        | 0.30                | -          | 0.30                 | -  |
| 62  | B.713   | LURB        | Positions  | -        | -                 | -        | 0.15                | 0.15       | 0.15                 | -  |
| 63  | B.800   | ACCD        | Dun & Bradstreet                                   | 0.04     | 0.04              | -        | 0.04                | -          | 0.04                 | -  |
| 64  | B.800   | ACCD        | DOL Economic Analysis                              | 0.03     | 0.03              | -        | 0.03                | -          | 0.03                 | -  |
| 65  | B.800   | ACCD        | Sustainable Jobs Fund Grant Increase               | 0.03     | 0.03              | -        | -                   | (0.03)     | 0.03                 | 0.03   |
| 66  | B.801   | DED         | International Business Development Office          | 0.35     | -                 | (0.35)   | 0.15                | 0.15       | -                    | (0.15)   |
| 67  | B.802   | DHCD        | Manufactured Home Improvement & Repair (MHIR) Prgm | 2.15     | 2.00              | (0.15)   | 2.15                | 0.15       | 2.00                 | (0.15)   |
| 68  | B.802   | DHCD        | VHIP (including positions)                         | 4.30     | -                 | (4.30)   | -                   | -          | -                    | -  |
| 69  | B.806   | T&M         | Increase Grow Grants                               | 0.35     | -                 | (0.35)   | -                   | -          | 0.32                 | 0.32   |
| 70  | B.811   | VHCB        | Land Access Opportunities Board                    | -        | 1.63              | 1.63     | 1.63                | -          | 1.63                 | -  |
| 71  | All other Changes                               |             | 0.25   | 0.27     | 0.02              | 0.25     | (0.02)              | 0.25       | -                    | -  |
| 72  | Subtotal Appropriation changes                  |             | 58.52  | 73.36    | 14.83             | 98.82    | 25.47               | 77.22      | (21.60)              |  |
| 73  | Reserves  |             |  |          |                   |          |                     |            |                      |  |
| 74  | Unreserved from Budget Stabilization Reserve    |             | (1.43)   | (1.68)   | (0.25)            | (1.88)   | (0.20)              | (1.69)     | 0.19                 | Change based on statutory reserve calculations; Updated based on C Sec. changes;               |
| 75  | Unreserved from Human Services Caseload Reserve |             | (2.72)   | (2.72)   | -                 | (2.72)   | -                   | (2.72)     | -                    | Updated based on FY2025 appropriation changes  |
| 76  | Reserved in 27/53                               |             | 5.70   | 5.70     | -                 | 5.70     | -                   | 5.70       | -                    | Change based on statutory reserve calculations   |
| 77  | Subtotal Base Appropriation and Reserve Changes |             | 60.07  | 74.66    | 14.59             | 99.92    | 25.27               | 78.51      | (21.41)              |  |
| 78  | Other Bills                                     |             | Gov  | House    | Diff.<br>from Gov | Senate   | Diff.<br>from House | Conference | Diff.<br>from Senate | Notes<br>(Gov; House; Senate; Conference)  |
| 79  | H.91 - Emergency Housing                        |             | -  | 10.00    | 10.00             | 10.00    | -                   | -          | (10.00)              | Funding set aside for H.91; Move to one-time to reflect the fiscal note                        |
| 80  | S.126 - Health Care                             |             | -  | -        | -                 | -        | -                   | 0.51       | 0.51                 | Move appropriations to S.126   |
| 81  | Subtotal Other Bills with Base Spending         |             | -  | 10.00    | 10.00             | 10.00    | 0.00                | 0.51       | (9.49)               |  |
| 82  | Subtotal All Base Changes                       |             | 60.07  | 84.66    | 24.59             | 109.92   | 25.27               | 79.02      | (30.90)              |  |
| 83  | Total Base Appropriations & Reserves            |             | 2,429.50   | 2,454.09 | 24.59             | 2,479.36 | 25.27               | 2,448.45   | (30.90)              |  |
| 84  | Revenue   |             | Gov  | House    | Diff.<br>from Gov | Senate   | Diff.<br>from House |            | Diff.<br>from House  |  |
| 85  | Base Revenue                                    |             |  |          |                   |          |                     |            |                      |  |
| 86  | Forecast General Fund                           |             | 2,406.78   | 2,406.78 | -                 | 2,406.78 | -                   | 2,406.78   | -                    |  |
| 87  | Direct Applications                             |             | 102.53   | 102.53   | -                 | 102.53   | -                   | 103.38     | 0.85                 | Additional \$850K from Unclaimed Property  |
| 88  | Cannabis Fund                                   |             | 5.90   | 5.90     | -                 | 8.90     | 3.00                | 8.90       | -                    | Additional \$3 million projected available   |
| 89  | Revenue Changes                                 |             |  |          |                   |          |                     |            |                      |  |
| 90  | Downtown and Village Tax Credit Cap Adjustment  |             | (2.00)   | -        | 2.00              | -        | -                   | -          | -                    |  |
| 91  | Expand Child Tax Credit to Age 6                |             | (4.50)   | -        | 4.50              | -        | -                   | -          | -                    |  |
| 92  | Expand "Childless" EITC to 100%                 |             | (3.00)   | -        | 3.00              | -        | -                   | -          | -                    |  |
| 93  | Expand Social Security Exemption                |             | (2.10)   | -        | 2.10              | -        | -                   | -          | -                    |  |
| 94  | Military Pension Tax Exemption                  |             | (3.90)   | -        | 3.90              | -        | -                   | -          | -                    |  |
| 95  | Home Care Providers Credit                      |             | -  | -        | -                 | (6.00)   | (6.00)              | -          | 6.00                 | Per. S. 51 an act related to unpaid caregiver tax credit                                       |
| 96  | Revenue Adjustments                             |             | -  | (13.50)  | (13.50)           | (4.00)   | 9.50                | (13.50)    | (9.50)               | Pending further House action; Pending further Senate action; Pending further Conference action |
| 97  | Subtotal Additional Revenue                     |             | (15.50)  | (13.50)  | 2.00              | (10.00)  | 3.50                | (13.50)    | (3.50)               |  |
| 98  | Total Revenue                                   |             | 2,499.71   | 2,501.71 | 2.00              | 2,508.21 | 6.50                | 2,505.56   | (2.65)               |  |
| 99  | Balance Used to Cover One-time Appropriations   |             | 70.21  | 47.62    | (22.59)           | 28.85    | (18.77)             | 57.10      | 28.25                |  |