

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

**FINAL**  
 3/27/2026  
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Appropriations & Transfers	Gov.	House	Diff. from Gov	Notes (Gov; House; Senate; Conference)
1 FY 2027 Base with Typical Changes	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)	Anticipated change in Pay Act needs
3 Pension Increases	23.73	23.73	-	Includes pension plus payments, VSTERS, teachers' health care
4 Base Transfers	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>	

Base Appropriation Changes Between Gov. Rec., House, and Senate							
Sec.	Dept.	Description	Gov	House	Diff. from Gov	Notes (Gov; House; Senate; Conference)	
5	ALL	ADS	Allocation Changes Across State Government	10.83	10.83	-	
6	ALL	ADS	Reduction in ADS SLA Across State Government	(5.83)	(5.83)	-	
7	B.105	ADS	NEW GF appropriation	9.08	9.08	-	
8	B.111	TAX	Additional Position for Homestead Declaration Changes	-	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)	H.567
10	B.135	LRB	Mediator Position	-	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	
12	B.139	TAX	Shift Reappraisal and listing to PILOT fund	(3.41)	(3.41)	-	
13	B.200	AG	Home Improvement Specialist Position	-	0.09	0.09	
14	B.202	DG	Public defender training, contracts, and case admin	-	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	Sheriff court security contracts
16	B.205	SAS	State's Attorneys: Eliminate Vacancy Savings	-	0.33	0.33	
17	B.206.1	SAS	Victim Advocates: Eliminate Vacancy Savings	-	0.15	0.15	
18	B.207	SAS	Sheriffs: Eliminate Vacancy Savings	-	0.14	0.14	
19	B.218	MIL	6 Maintenance Positions	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	-	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	-	
22	B.220	CCVS	Grant Administration	-	0.10	0.10	
23	B.220	CCVS	Move funding for supervised visitation to DCF Family Services	-	(0.14)	(0.14)	Net Neutral transfer to DCF
24	B.222	AAFM	New Administrative Services Manager Position	0.11	0.11	-	
25	B.225.2	AAFM	Eliminate Farm Operations Fee and backfill with GF	0.23	0.23	-	
26	B.232	SOS	VT Access Network	-	0.45	0.45	
27	B.236	HRC	Vacancy savings and new position	-	0.17	0.17	
28	B.240	CCB	New GF Appropriation	4.58	4.58	-	
29	B.300s	AHS	Increase in GF match for GC changes	26.00	26.00	-	
30	B.301	AHS GC	Annualized rate increase for AAA case management	-	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	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	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	Total GC appropriation \$329K
34	B.301	AHS GC	Elder Care program at DMH	-	0.15	0.15	Total GC appropriation \$350K
35	B.301	AHS GC	AHEC - Primary Care Loan Repayment	-	0.23	0.23	Do not concur w/ proposed funding reduction. Total GC appropriation \$551K in B.311
36	B.301	AHS GC	AHEC - MD Placement	-	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)	Fund swap between DVHA, AOE and DCF
38	B.309	DVHA	Bridges to Health	-	0.50	0.50	
39	B.312	VDH	Harm reduction services	-	0.05	0.05	Annualized BAA Change (\$45K)
40	B.312	VDH	Free and Referral Clinics	-	0.46	0.46	Total appropriation with federal match, \$924K
41	B.325	DCF	Housing	10.17	10.17	-	
42	B.314	DMH	DA, SSA, GF Only rates	-	0.03	0.03	GF only share of rate change
43	B.316	DCF	2-1-1 contract for evenings	-	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)	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	Net Neutral transfer from CCVs
46	B.318	DCF	Net Neutral Change related to School Based Medicaid	-	1.71	1.71	Fund swap between DVHA, AOE and DCF
47	B.321	DCF	Net Neutral change in housing funding	-	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	Notes (Gov; House; Senate; Conference)	
48	B.325	DCF	Net Neutral change in housing funding	-	(7.02)	(7.02)	Update to align with H.938, Net Neutral with B.316 and B.321
49	B.329	DAIL	Opioid Recovery Employment Program	-	0.88	0.88	Technical Correction - Net neutral move from B.332 to B.329 per request from DAIL
50	B.329	DAIL	Disabilities Housing Coordinator	-	0.13	0.13	
51	B.330	DAIL	HCBS GF Only rates	-	0.05	0.05	GF only share of rate change
52	B.331	DAIL	Deaf and Blind Support Services	-	0.15	0.15	
53	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
54	B.338	DOC	Statewide Pretrial Services	0.20	0.20	-	
55	B.338	DOC	Reduction in Pretrial Supervision funding	-	(0.85)	(0.85)	Remove base funding for pretrial supervision
56	B.345	GMCB	Health Care Advocate increase	-	0.06	0.06	\$450K total appropriation (\$58.5K GF, \$130.2K billback, \$261.3K FF)
57	B.345	GMCB	GF for new Positions from 2025 Act 68	0.22	0.22	-	
58	B.500	AOE	Net Neutral Change related to School Based Medicaid	-	3.71	3.71	Fund swap between DVHA, AOE and DCF
59	B.500	AOE	Ed Transformation Positions	0.72	0.72	-	
60	B.600	UVM	3% increase	1.72	1.72	-	
61	B.602/B.603	VSC	3% increase	1.58	1.58	-	
62	B.605	VSAC	3% increase	0.81	0.81	-	
63	B.702	DFW	Backfill Access Fee	-	0.05	0.05	H.933 removes new ANR fee, Agency needs funds to cover the impact
64	B.711	DEC	Flood Safety	-	0.30	0.30	2 new positions to support implementation of Act 121 (Flood Safety Act)
65	B.802	ACCD	VHIP	4.00	4.00	-	
66	B.808	ARTS	Federal matching funds	-	0.04	0.04	
67	All other Changes		7.39	7.39	-		
68	<b>Subtotal Appropriation changes</b>		<b>69.61</b>	<b>76.90</b>	<b>7.29</b>		
69	<b>Reserves</b>						
70	Reserved in Budget Stabilization Reserve		9.04	9.04	-	Change based on statutory reserve calculations;	
71	Reserved in 27/53		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>		
73	Other Bills		Gov	House	Diff. from Gov	Notes (Gov; House; Senate; Conference)	
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>		
78	<b>Subtotal All Base Changes</b>		<b>85.20</b>	<b>92.70</b>	<b>7.50</b>		
79	<b>Total Base Appropriations, Transfers, &amp; Reserves</b>		<b>2,613.81</b>	<b>2,621.04</b>	<b>7.22</b>		
80	Revenue		Gov	House	Diff. from Gov		
81	<b>Base Revenue</b>						
82	Forecast General Fund		2,533.50	2,533.50	-		
83	Additional Property Transfer Tax		3.08	3.08	-		
84	Direct Applications		108.17	108.53	0.36	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>		
93	<b>Total Revenue</b>		<b>2,644.75</b>	<b>2,648.29</b>	<b>3.54</b>		
94	<b>Balance Used to Cover One-time Appropriations</b>		<b>30.94</b>	<b>27.26</b>			