# Vermont's Home Weatherization Assistance Fund as a Mechanism for Funding Energy Efficiency Upgrades in Low-Income Housing

Summer 2026 Internship, Energy Action Network of Vermont (EAN)

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# Section 1: Introduction & Purpose

Over the past half-century, a nationwide collection of energy efficiency utilities, community action agencies, non-profits, state government offices, private contracting companies, legislators, and other entities have collaborated with the federal government to weatherize aging housing units by improving thermal envelopes. This has led to both energy savings and, in turn, reductions in greenhouse gas emissions. In Vermont, the weatherization of homes, businesses, and other buildings has been for decades and will continue to be a pressing need. This is especially true for low- to moderate-income households living in old, energy inefficient housing, who often cannot afford the upfront costs of weatherizing their homes.

About thirty percent of Vermont housing was built before 1939 (as of 2019), meaning many of the thermal envelopes of those housing units remain outdated and inefficient.[1] Additionally, over one-half of all Vermont households rely on petroleum products (heating oil, propane, kerosene, and dyed diesel fuel) for heating.[2] The state also experiences some of the harshest winters in the United States, particularly in the Northeast Kingdom region.[3] In combination, these three factors have led to large greenhouse gas emissions per capita by the heating sector during the winter months, in comparison to other states.[4] Making sure that weatherization programs in the state remain well-supported, with both steady funding and a stable workforce, is crucial to not only energy and cost savings, but also to the health and safety of Vermont residents.

This report describes the history of weatherization in Vermont, focusing particularly on the state's Home Weatherization Assistance Fund, originally referred to as the "Home Weatherization Assistance Trust Fund." Revenue for the fund is generated by a state-level Fuel Tax, which consists of "a tax on the retail sale of heating oil, propane, kerosene, and other dyed diesel fuel delivered in Vermont, at the rate of $0.02 per gallon," "a gross receipts tax of 0.75 percent on the retail sale of natural gas and coal," and "a gross receipts tax of 0.5 percent on the retail sale of electricity," which is "levied upon and collected monthly from the seller."[5]

This report describes how the fund fits into the broader network of weatherization funding in Vermont and specifically answers the following questions:

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[1] Paul Zabriskie, "Capstone: Home Weatherization Assistance Program" (testimony submitted to the Vermont Senate Committee on Appropriations, April 16, 2019), https://legislature.vermont.gov/Documents/2020/WorkGroups/Senate%20Appropriations/FY%202020%20BUDGET/12%20Advocates%20Testimony/H.542~Paul%20Zabriskie~Capstone%20Home%20Weatherization%20Assistance%20Program~4-16-2019.pdf.

[2] U.S. Energy Information Administration, "Vermont State Energy Profile," accessed July 25, 2026, https://www.eia.gov/states/VT/overview.

[3] Jennifer Runkle et al., "Vermont State Climate Summary 2022," NOAA Technical Report NESDIS 150-VT (Silver Spring, MD: NOAA/NESDIS, 2022), https://statesummaries.ncics.org/chapter/vt/.

[4] Lena Stier and Jared Duval, "Assessing Vermont's Climate Responsibility: A Comparative Analysis of Per Capita Emissions" (Montpelier, VT: Energy Action Network, updated April 2024), https://eanvt.org/wp-content/uploads/2024/04/Research-paper-Assessing-VT-climate-responsibility-April-16-2024.pdf, page 10.

[5] Vt. Stat. Ann. tit. 33, § 2503 (2025). https://law.justia.com/codes/vermont/title-33/chapter-25/section-2503/.

1. What is the history of the Home Weatherization Assistance Fund? What is the history of the Fuel Tax used to fund it?[6]
2. What is the role of the fund and the monies generated from the Fuel Tax over time?[7]
3. What is the number of low-to-moderate income households that benefit from weatherization? What is the typical rate of weatherization projects completed each year?[8]
4. Who are the weatherization funders and providers in Vermont?[9]
5. What are the range of costs for residential weatherization projects completed in low-income households who were deemed eligible for the federal Weatherization Assistance Program (WAP)?[10]
6. What is an estimated amount of revenue that would be needed to continue to invest in cost effective weatherization to support at least at the average rate of weatherization projects completed each year during the past 4 years? How much revenue would need to be generated to maintain the current level of weatherization moving forward?[11]
7. Given significant decreases in the availability of federal monies for low-income weatherization projected in the future, how much additional revenue could be generated from Vermont's Fuel Tax by increasing the excise tax on petroleum products?[12]

**Table 1: Terminology Related to Weatherization in Vermont**

| Term | Meaning |
|---|---|
| Energy Efficiency (EE) | This describes projects aimed towards reducing energy consumption, which, in turn, lowers energy costs.<br><br>This consists of weatherization, upgrading appliances and mechanical systems, and using smart devices to decrease energy use when not needed.<br><br>For this report, this specifically refers to projects in residential buildings. |
| Weatherization (WX) | This is part of increasing energy efficiency and is defined by the Vermont WAP Technical Manual as "improving the building thermal envelope (i.e. air sealing, insulating, windows) to increase the energy efficiency of homes, reduce energy costs for residents, and improve health and safety."[13] |
| ENERGY STAR | This is a labeling system that helps consumers and businesses to identify energy-efficient products that is run by the Environmental Protection Agency (EPA).[14] |

[6] See Section 4 & 5.

[7] See Section 4 & 5.

[8] See Section 6.

[9] See Sections 3, 4, & 5.

[10] See Section 6.

[11] See Section 7.

[12] See Section 7.

[13] Vermont Department for Children and Families, Office of Economic Opportunity, "WAP Technical Manual," accessed July 25, 2026, https://dcf.vermont.gov/oeo/programs/wap/manual.

[14] Georgia Power, "What Energy Star Really Means — And How It Can Save You Money," January 16, 2026, https://www.georgiapower.com/news-hub/energy-savings/what-energy-star-means.html.

| | |
|---|---|
| | These products are used for weatherization. |
| Building (Thermal) Envelope | This is defined by ENERGY STAR as "the assembly of elements comprising the exterior enclosure of a building, including walls, roof, foundation, windows, and doors."[15] |
| Blower Door Test | This is defined by ENERGY STAR as a test "to determine the air infiltration rate of a building, identify locations to be sealed, and measure results of air sealing work."[16]<br><br>"A blower door is a powerful fan that mounts into the frame of an exterior door. The fan moves air in or out of the house, changing the air pressure inside to exaggerate air leaks through unsealed cracks and openings."[17] |
| Air Sealing | This is defined by ENERGY STAR as "the practice of installing appropriate materials, such as caulk or foam, to stop airflow in certain areas of a home."[18] |
| Electric Baseload Improvements | This consists of replacing motor controls, light bulbs, and appliances with more energy efficient ones.[19] |
| Heating, Ventilation, and Air Conditioning (HVAC) | This is defined by ENERGY STAR as "the equipment, distribution system and terminals that provide, either collectively or individually, the processes of heating, ventilating or air conditioning to a building or portion of a building."[20] |
| Efficiency Coaches | Community Action Agency and WAP non-profit employees who "provide personalized, in-home coaching that helps clients to maximize energy savings, improve health and safety, and connect with vital community resources."[21] |
| Energy Audit | This is defined by ENERGY STAR as "an 'energy assessment' or 'energy study' to determine where, when, why, and how energy is used in a home, and to identify opportunities to improve efficiency. It includes an evaluation of a home based on data from inspections, diagnostics, data collection, analyses, and reporting, which identifies opportunities for the homeowner to improve energy efficiency."[22] |
| Area Median Income (AMI) | This is defined by the National Center for Housing Management as "the midpoint household income for a specific geographic area, calculated annually by HUD [U.S. Department of Housing and Urban Development], where half of the |

[15] ENERGY STAR, "Glossary of Common Terms," accessed July 25, 2026, https://www.energystar.gov/saveathome/improvements/how-it-works/glossary.

[16] ENERGY STAR, "Glossary of Common Terms."

[17] ENERGY STAR, "Glossary of Common Terms."

[18] ENERGY STAR, "Glossary of Common Terms."

[19] U.S. Department of Energy, "Whole-House Weatherization," Weatherization Assistance Program, last modified March 31, 2025, https://www.energy.gov/cmei/scep/wap/whole-house-weatherization.

[20] ENERGY STAR, "Glossary of Common Terms."

[21] National Association for State Community Services Programs (NASCSP), "Raising the Bar for Weatherization: How Vermont's Efficiency Coaches Empower and Engage Clients," accessed July 26, 2026, https://nascsp.org/raising-the-bar-for-weatherization-how-vermonts-efficiency-coaches-empower-and-engage-clients/.

[22] ENERGY STAR, "Glossary of Common Terms."

| | |
|---|---|
| | households earn more and half earn less."[23]<br><br>This is used to differentiate between income levels throughout this report.<br>● Low Income = less than 80% AMI<br>● Moderate Income = between 80% and 120% AMI<br>● Market Income = greater than 120% AMI |
| Consumer Price Index (CPI) | This is defined by the U.S. Bureau of Labor Statistics as "a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services."[24]<br><br>An inflation adjustment metric defined by the legislature to protect the viability of weatherization programs through changing spending caps. |

## Section 2: Research Methodology

To address the research questions described above, twenty-three iterations of 33 V.S.A. § 2501-2503, the section of Vermont Code that established the Home Weatherization Assistance Fund and the Fuel Tax, were reviewed and summarized, using documentation provided by Vermont Law and Graduate School. Additionally, federal acts, other state legislation, as well as reports and data from the Vermont's Department of Taxes, the Regulatory Assistance Project (RAP), the Vermont Natural Resources Council (VNRC), the Vermont Legislative Joint Fiscal Office (LJFO), the Vermont Public Service Department (PSD), the Vermont Public Utility Commission (PUC), the Department for Children and Families (DCF), the Office of Economic Opportunity (OEO), all four Vermont Community Action Agencies (CAAs), the two WAP non-profits (NETO and 3E Thermal), all three Vermont Energy Efficiency Utilities (EEUs), and the U.S. Department of Energy (DOE) were reviewed.

Seventeen discussions, through both phone conversations and email, were conducted with representatives of several of these entities, including Geoff Wilcox (OEO); Melissa Bailey (PSD); Richard Faesy (Energy Futures Group (EFG)); Richard Cowart (RAP and previously Commissioner of the Vermont PUC (then PSB)); James Duffy (LJFO); Neale Lunderville, Alex Reese, and Karen Horne (VGS); Jennifer Green and Mike Kanarick (BED); Kelly Lucci (EVT); Heather Stevenson and Tharon Malay (BROC); Wendy McGillivray (NETO); Mara Klinger (3E Thermal); Johanna Miller (VNRC); and Pamela Cartier (Librarian at Vermont Law and Graduate School). Coordination with previous and ongoing Energy Action Network research activities, particularly with the Weatherization at Scale Network Action team, was also conducted. The project was led by Christine Donovan, a Senior Fellow at EAN and Founder and Director of the Summer Research Internship Program. In addition, weekly input from EAN's Jared Duval, Cara Robechek, and Luke Miller provided important guidance. This research was conducted over the course of ten weeks.

[23] National Center for Housing Management, "What Is Area Median Income (AMI)?," June 30, 2026, https://www.nchm.org/what-is-area-median-income/.

[24] U.S. Bureau of Labor Statistics, "Consumer Price Index," accessed July 25, 2026, https://www.bls.gov/cpi/.

# Section 3: Key Energy Efficiency and Weatherization Entities

A diverse collection of state agencies, Community Action Agencies (CAAs), electric and gas utilities, and non-profit organizations are involved in the oversight and delivery of energy efficiency services to moderate-and upper-income households as well as federally supported weatherization programs for low-income households in Vermont. The state's key entities are described below.

## Vermont Public Utility Commission & Energy Efficiency Utilities

The Vermont Public Utility Commission (PUC) is "a three-member, quasi-judicial commission that supervises the rates, quality of service, and overall financial management of Vermont's utilities: electric, natural gas, telecommunications, and private water companies."[25] Prior to 2017, the Commission was called the Public Service Board (PSB). In 1999, the Vermont General Assembly passed Senate Bill 137, which gave the PUC (then PSB), in collaboration with Vermont Energy Investment Corporation (VEIC), a clean energy non-profit, the ability to create Efficiency Vermont (EVT), "the nation's first statewide energy efficiency utility."[26] A Vermont Energy Efficiency Utility (EEU), like EVT, is defined by the U.S. Department of Energy (DOE) as a utility that "provides financial and technical assistance to help Vermont households and businesses reduce their energy use and costs with efficient buildings, equipment, and lighting."[27] Efficiency Vermont has provided energy efficiency services to most of Vermont ever since its creation. In 2011, the Public Utility Commission appointed Burlington Electricity Department (BED) as another EEU, serving electricity customers exclusively in the city of Burlington as well as the Burlington Airport.[28] In 2016, the PUC designated Vermont Gas Services (VGS) as a third Energy Efficiency Utility, providing energy efficiency services to natural gas customers in Chittenden, Franklin, and Addison counties in northwest Vermont, although VGS had been running energy efficiency programs since 1992.[29] Every three years,

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[25] Vermont Public Utility Commission, "About Us," accessed July 25, 2026, https://puc.vermont.gov/about-us.

[26] LIHEAP Clearinghouse, "Vermont Public Benefit Funds for Energy Efficiency," in State-by-State Supplements to Energy Assistance and Energy Efficiency (Administration for Children and Families, U.S. Department of Health and Human Services, 2010), https://liheapch.acf.gov/Supplements/2010/vtpbfwx.htm; VEIC, "Our Story," accessed July 25, 2026, https://www.veic.org/organization/story; U.S. Department of Energy, "Efficiency Vermont," last modified February 17, 2023, https://www.energy.gov/cmei/buildings/efficiency-vermont.

[27] U.S. Department of Energy, "Efficiency Vermont."

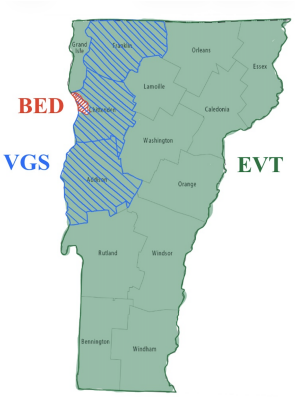
[28] Vermont Public Service Board, "Report on 2013 Energy Efficiency Utility Program Revenues and Expenditures," January 22, 2015, https://legislature.vermont.gov/assets/Legislative-Reports/2013-EEU-Legislative-Report.pdf, page 2; Moody's Investors Service, "Burlington Electric Department Credit Report" (Burlington, VT: City of Burlington, November 29, 2017), https://www.burlingtonvt.gov/DocumentCenter/View/7067/Moodys-Burlington-Electric-Department-Report-November-29-2017-PDF, page 4.

[29] Vermont Gas Services, "Vermont Gas Systems (VGS) Overview" (presentation to the Vermont House Committee on Energy and Digital Infrastructure, January 30, 2025), https://legislature.vermont.gov/Documents/2026/Workgroups/House%20Energy%20and%20Digital/Energy/W~Dylan%20Giambatista~Vermont%20Gas%20Systems%20(VGS)%20Overview~1-30-2025.pdf; Vermont Public Utility Commission, "Energy Efficiency Utility Program," accessed July 25, 2026, https://puc.vermont.gov/energy-efficiency-utility-program; Vermont Gas Services, "Coverage Map," last modified December 17, 2025, https://vgsvt.com/service/coverage-map/; Karen Horne, Vermont Gas Services, interview by author, July 20, 2026.

during their Demand Resources Plan (DRP) proceeding, the Public Utility Commission defines specific weatherization budgets and performance targets for the EEUs, who then file Triennial Plans describing how to meet those goals.[30] The PUC determines how funds are raised from the Electric Efficiency Charge (EEC), which Energy Efficiency Utilities use for a variety of programs and initiatives designed to stimulate energy efficiency investment in Vermont.[31]

**Table 2: Map of Energy Efficiency Utilities' Service Territories**[32]

| EEU | Area |
|---|---|
| Efficiency Vermont (EVT) | Statewide, except BED service area |
| Burlington Electric Department (BED) | City of Burlington & Burlington Airport (in Chittenden County) |
| Vermont Gas Services (VGS) | Chittenden, Franklin, and Addison counties |




## Department for Children and Families, Office of Economic Opportunity, & WAP Providers

The Department for Children and Families (DCF) is part of the Cabinet-level Agency for Human Services for the state of Vermont. DCF's "mission is to foster the healthy development, safety, well-being, and self-sufficiency of Vermonters."[33] The Office of Economic Opportunity (OEO) is one of six divisions within the DCF.[34] OEO oversees several grant programs for the state, including the ongoing federal Weatherization Assistance Program (WAP), various short-term, one-time federal funding initiatives, and the Vermont-specific Home Weatherization Assistance Fund.[35] The Office of Economic Opportunity distributes these monies to Vermont's four Community Action Agencies (CAAs) and two other WAP non-profits. The role of the

[30] Efficiency Vermont, "Annual Plans & Reports," accessed July 25, 2026, https://www.efficiencyvermont.com/about/annual-plans-reports.

[31] Vermont Public Utility Commission, "Energy Efficiency Charge Rates," accessed July 25, 2026, https://puc.vermont.gov/energy-efficiency-utility-program/energy-efficiency-charge-rates.

[32] GISGeography, "Vermont County Map," last modified April 4, 2025, https://gisgeography.com/vermont-county-map/. Map modified from this source.

[33] Vermont Department for Children and Families, home page, accessed July 25, 2026, https://dcf.vermont.gov/.

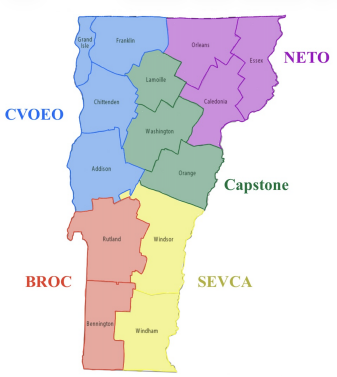
[34] Vermont Department for Children and Families, "Guide to Our Divisions," accessed July 25, 2026, https://dcf.vermont.gov/divisions.

[35] Vermont Department for Children and Families, Office of Economic Opportunity, "OEO Programs," accessed July 25, 2026, https://dcf.vermont.gov/oeo/programs.

CAAs is to address sources of poverty, support low-income households, and intervene in crises. Among many other important functions, the Community Action Agencies and WAP non-profits provide weatherization services to income-eligible households throughout Vermont. Each Community Action Agency and WAP non-profit serves a different geographic area within the state. The four agencies include Capstone Community Action Agency (Capstone),[36] Champlain Valley Office of Economic Opportunity (CVOEO),[37] Southeastern Vermont Community Action (SEVCA),[38] and BROC Community Action (BROC).[39] One of the WAP non-profits is Northeast Employment and Training Organization (NETO), which functions similarly to the four CAAs.[40] In addition, 3E Thermal, a subdivision of Capstone, specifically weatherizes multifamily housing, which contains five or more housing units, throughout the state of Vermont, while the Community Action Agencies and NETO weatherize housing with less than five units within each of the counties included in their designated service territory.[41]

**Table 3: Map of Community Action Agencies' and WAP Non-Profits' Service Territories**[42]

| Agency | Counties |
|---|---|
| Capstone | Orange, Lamoille, Washington |
| CVOEO | Chittenden, Grand Isle, Addison, Franklin |
| NETO | Orleans, Essex, Caledonia |
| SEVCA | Windham, Windsor |
| BROC | Rutland, Bennington |
| 3E Thermal | Statewide |




[36] Capstone Community Action, home page, accessed July 25, 2026, https://capstonevt.org/.

[37] Champlain Valley Office of Economic Opportunity, home page, accessed July 25, 2026, https://www.cvoeo.org/.

[38] Southeastern Vermont Community Action, "Weatherization & Home Repair," accessed July 25, 2026, https://sevca.org/weatherization-and-home-repair/.

[39] BROC Community Action, "Home Weatherization," last modified September 17, 2025, https://www.broc.org/home-weatherization/.

[40] Northeast Employment and Training Organization (NETO), home page, accessed July 25, 2026, https://www.vtneto.org/.

[41] 3E Thermal, "Efficiency Services," accessed July 25, 2026, https://3ethermal.org/efficiency-services.

[42] GISGeography, "Vermont County Map," last modified April 4, 2025, https://gisgeography.com/vermont-county-map/. Map modified from this source.

## Vermont Public Service Department

The Vermont Public Service Department (PSD) is part of the Executive Branch in Vermont's state government. The mission of the PSD is "to serve Vermonters by helping ensure utility services are affordable, reliable, safe, and environmentally responsible."[43] The Public Service Department oversees the transfer of some federal funds to the three Energy Efficiency Utilities and to the Office of Economic Opportunity. Every six years, the PSD develops a Comprehensive Energy Plan (CEP) for Vermont, which outlines an energy roadmap for the next 20 years. The 2022 plan set the goal of weatherizing 120,000 households between 2008 and 2030.[44] Additionally, before Triennial Plans from Energy Efficiency Utilities are submitted to the Public Utility Commission, the Public Service Department reviews the proposed EEU budgets.[45] The PSD has also managed energy saving initiatives, like the Thermal Efficiency Task Force, which "was created to ensure an integrated and comprehensive statewide whole-building approach to thermal energy efficiency that will put Vermont on the path toward meeting the state building efficiency goals set forth in statute."[46]

[43] Vermont Department of Public Service, home page, accessed July 25, 2026, https://publicservice.vermont.gov/.

[44] Vermont Department of Public Service, 2*022 Vermont Comprehensive Energy Plan* (Montpelier, VT: Department of Public Service, 2022), https://publicservice.vermont.gov/sites/dps/files/documents/2022VermontComprehensiveEnergyPlan_0.pdf, page 21.

[45] Efficiency Vermont, *Draft Annual Report 2025* (Winooski, VT: Efficiency Vermont, April 1, 2026), https://www.efficiencyvermont.com/Media/Default/docs/plans-reports-highlights/2025/efficiency-vermont-2025-draft-annual-report.pdf, page 90.

[46] Vermont Department of Public Service, "Thermal Efficiency Task Force," accessed July 25, 2026, https://publicservice.vermont.gov/efficiency/thermal-efficiency-task-force.

# Section 4: Primary, Ongoing Sources of Low-Income Weatherization Funding

As a cold-climate state with a substantial portion of low- to moderate-income households, it is necessary to ensure that Vermonters with the highest energy burden have access to affordable heating supplies as well as comfortable, safe, and healthy homes.[47] Presented below are explanations of a federal weatherization program, which has been essential to success in Vermont, as well as the state's Home Weatherization Assistance Fund, which is funded by a Fuel Tax. Both sources of ongoing weatherization funding have been critical to Vermont's ability to deliver weatherization services to low- to moderate-income households.

## The Federal Weatherization Assistance Program

In 1976, the federal Weatherization Assistance Program (WAP) became law with the signing of the Energy Conservation and Production Act. Title IV of the Act was designed to increase energy efficiency in low-income homes with the intention of keeping costs low and safety at the forefront.[48] The Weatherization Assistance Program was established by the Act to decrease energy usage in income-eligible homes by improving the building's thermal envelope. The Act and the program were developed in response to an oil embargo placed on the United States by the Organization of Petroleum Exporting Countries (OPEC) during the Arab-Israeli War in 1973.[49] The embargo significantly decreased foreign oil imports into the U.S. and caused heating oil prices to increase dramatically. This resulted in decreased access to cost-effective heating fuels across the nation and led to many low- and moderate-income households not being able to pay for heating, a necessity for those living in cold climates, especially.[50]

WAP has been in operation nationwide for more than 50 years and the program has developed a rigorous and cost-effective approach to weatherizing the homes of income-eligible households. As technology has evolved over the past five decades, the Weatherization Assistance Program has also developed technical standards for weatherization upgrades, created professional certifications for auditors, and utilized advanced diagnostic tools, like blower door tests, to ensure the delivery of state-of-the-art energy efficiency improvements to those with the

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[47] Justine Sears and Kelly Lucci, *2023 Vermont Energy Burden Report* (Winooski, VT: Efficiency Vermont, August 2023), https://www.efficiencyvermont.com/Media/Default/docs/landing-pages/energy-burden-report/2023-EfficiencyVermont-EnergyBurdenReport.pdf, page 20.

[48] National Association for State Community Services Programs (NASCSP), "45 Years of Success for the Weatherization Assistance Program," accessed July 25, 2026, https://nascsp.org/45-years-of-success-for-the-weatherization-assistance-program/.

[49] Office of the Historian, U.S. Department of State, "Oil Embargo, 1973–1974," accessed July 25, 2026, https://history.state.gov/milestones/1969-1976/oil-embargo.

[50] Congressional Research Service, *The Weatherization Assistance Program Formula*, R46418, version 9, updated September 23, 2025, https://www.congress.gov/crs_external_products/R/PDF/R46418/R46418.9.pdf, frontmatter pages.

highest energy burden.[51] With the passage of the federal Energy Policy Act of 2005, new energy efficiency and renewable technology were specified that could be funded and provided by WAP as well.[52]

### *1. Qualifications for WAP*

To qualify for the Weatherization Assistance Program in Vermont and be deemed "income-eligible," the applying household must meet at least one of the requirements listed below and have not previously benefited from WAP in the prior fifteen years.[53]

1. The household meets the income limits, which vary by county.[54]
2. The household is an active Seasonal Fuel Assistance household.
3. A member of the household gets Supplemental Security Income (SSI).
4. An adult member of the household received either a Reach Up or a Reach Up Post-Secondary Education grant in the past 12 months.

The U.S. Department of Energy initially allocated more federal Weatherization Assistance Program funds to states with colder winters, since households in those states used more petroleum products for heating than households in states with warmer winters. After pressure from warmer states who felt that approach was unfair, a 1990 new amendment to the Act adjusted the allocation formula to factor in both heating and cooling costs. This resulted in states with warmer climates being favored by the federal program. In 1995, Congress yet again adjusted the formula, which currently consists of a base allocation for each state as well as a formula allocation that considers population, climate, and the financial burden of energy usage. If the funding is greater than $209.7 million for a given year, the formula allocation is applied in addition to the base one. Congress reauthorized the Weatherization Assistance Program again through the Energy Act of 2020, which allowed for the consideration of non-energy benefits, like health, when determining formula allocations.[55]

The first Trump administration proposed the elimination of WAP funding entirely for FY2019, but this proposal was not successful.[56] Under the Biden administration, the American

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[51] John Coggin, "The History and Evolution of America's Weatherization Network," U.S. Department of Energy, August 19, 2016, https://www.energy.gov/cmei/scep/articles/history-and-evolution-americas-weatherization-network.

[52] Energy Policy Act of 2005, Pub. L. No. 109-58, 119 Stat. 594 (2005). https://www.congress.gov/109/plaws/publ58/PLAW-109publ58.pdf, page 62.

[53] Vermont Department for Children and Families, Office of Economic Opportunity, "Weatherization Assistance Program," accessed July 29, 2026, https://dcf.vermont.gov/benefits/weatherization.

[54] Vermont Department for Children and Families, Office of Economic Opportunity, "Weatherization Income Guidelines," accessed July 29, 2026, https://outside.vermont.gov/dept/DCF/Shared%20Documents/Benefits/Weatherization-Income-Guidelines.pdf.

[55] Congressional Research Service, *The Weatherization Assistance Program Formula*, R46418, frontmatter.

[56] U.S. Department of Energy, Office of the Chief Financial Officer, *FY 2019 Congressional Budget Request: Energy Efficiency and Renewable Energy*, Volume 3, Part 2, DOE/CF-0141 (Washington, DC: Department of Energy, March 2018), https://www.energy.gov/sites/prod/files/2018/03/f49/FY-2019-Volume-3-Part-2.pdf, page 10; Congressional Research Service, *Energy and Water Development: FY2019 Appropriations*, R45258, updated October 5, 2018, https://www.everycrsreport.com/files/20181005_R45258_01307944d9ca08727f26792b18f6ba281030e96e.pdf, page 5.

Rescue Plan Act (ARPA) of 2021[57] and the Infrastructure Investment and Jobs Act (IIJA) of 2021[58] offered increased funding for weatherization across the country for several years. In the next few years, Vermont's Public Service Department cautiously anticipates that funds from the Inflation Reduction Act (IRA) of 2022 will be made available for weatherization efforts as well, although those funds have been on hold at the federal level for the past several years.[59] Project 2025, a policy agenda worked on by some individuals who are now personnel in the second Trump administration, suggested the complete elimination of the U.S. Department of Energy's Office of State and Community Energy Programs, which includes the Weatherization Assistance Program.[60] This elimination was attempted in the President's FY2026 budget request with an allocation of zero dollars to State and Community Energy Programs.[61] The U.S. House Appropriations Committee, however, ultimately budgeted $250 million for the Office, which is about half of the $471 million allocation in FY2024.[62]

A key takeaway from the above is that federal funding for weatherization services for income-eligible households in Vermont, and in other states, is subject to national politics and can fluctuate drastically from year to year. This causes significant disruption in the delivery of much needed weatherization services. An alternative approach would be to have more substantial, long-term, state-directed, and stable sources of funds to help ensure those most in need can heat their homes, which should be comfortable, healthy, and safe regardless of their income.

## Vermont's Home Weatherization Assistance Fund and the Fuel Tax as a Revenue Source

In Vermont, weatherization is a top priority because of the aging housing stock and cold weather. Also, as a largely rural state, Vermont did not build out as much natural gas pipeline infrastructure in the 1980s and 1990s as many other states, [63] but relied instead on heating oil, propane, kerosene, and dyed diesel fuel for the heating sector, as the state continues to do.[64] In

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[57] American Rescue Plan Act of 2021, H.R. 1319, 117th Cong. § 9901 (2021). https://www.congress.gov/bill/117th-congress/house-bill/1319.

[58] Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40551, 135 Stat. 429, 951 (2021). https://www.congress.gov/bill/117th-congress/house-bill/3684/text.

[59] Inflation Reduction Act of 2022, Pub. L. No. 117-169, § 50121, 136 Stat. 1818, 2013 (2022). https://www.congress.gov/bill/117th-congress/house-bill/5376/text; Melissa Bailey, Vermont Department of Public Service, interview by author, July 13, 2026.

[60] Paul Dans and Steven Groves, eds., Mandate for Leadership: The Conservative Promise (Washington, DC: The Heritage Foundation, 2023), https://static.heritage.org/project2025/2025_MandateForLeadership_FULL.pdf, page 369.

[61] U.S. Department of Energy, Office of the Chief Financial Officer, Budget in Brief: Department of Energy FY 2026 Congressional Justification, DOE/CF-0218 (Washington, DC: Department of Energy, May 2025), https://www.energy.gov/sites/default/files/2025-06/doe-fy-2026-bib-v6.pdf, page 24.

[62] Congressional Research Service, Energy and Water Development: FY2026 Appropriations, R48599, version 8, https://www.congress.gov/crs_external_products/R/PDF/R48599/R48599.8.pdf, page 4; Mark Holt and Anna E. Normand, *Energy and Water Development: FY2024 Appropriations*, CRS Report R47553 (Washington, DC: Congressional Research Service), https://www.congress.gov/crs-product/R47553, page 13.

[63] Richard Cowart, Regulatory Assistance Project, interview by author, July 3, 2026.

[64] U.S. Energy Information Administration, "Vermont State Energy Profile."

1979, the Iranian Revolution led to another rise in petroleum product prices after the one in 1973; additionally, changes to the federal formula allocation in 1990 decreased Vermont's federal WAP funding as a colder state.[65]

With all the above as context, the Vermont Public Utilities Commission (then Public Service Board), led by Commission Chair Richard Cowart, approached the Vermont legislature with the suggestion of developing a state weatherization fund to supplement the weatherization monies provided by the federal government.[66] Originally, it was suggested that a tax on energy sources relative to their environmental impact be imposed, but it was decided that all energy sources should be taxed the same.[67] Act No. 272 (1990), sponsored by the late Senator Mary Just Skinner, established the "home weatherization assistance trust fund to be expended by the director of the state office of economic opportunity," which would be funded by "a gross receipts tax of 0.5 percent on the retail sale of… (1) heating oil and kerosene not used to propel a motor vehicle; (2) propane; (3) natural gas; (4) electricity; (5) coal," which would be "levied upon and collected quarterly from the seller."[68]

Since its inception, there have been several changes to the law, which is Chapter 25 of Title 33 of the Vermont Code.[69]

### *1. Termination of the Escrow Rebate Mechanism*

In 1992, the legislature added a rebate mechanism as an alternative way for fuel sellers to comply without full remittance of their tax obligation. Each year, the Office of Economic Opportunity would set aside 12.5% of the prior year's Fuel gross receipts tax revenue to be held in escrow. The funds would then finance a rebate program. Unregulated fuel sellers could perform weatherization themselves, receiving rebates from the Office of Economic Opportunity equal to those expenditures. Regulated utilities could receive a similar rebate under oversight from the Public Utility Commission (then PSB).[70] In the early 2000s, the revenue percentage was decreased to 2.5%.[71] In 2017, this mechanism ceased to exist.[72] Thus, the majority of the Fuel Tax revenue currently goes directly to the Home Weatherization Assistance Fund.

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[65] "The Evolution of the Price per Barrel of Crude Oil," Planète Énergies, last modified December 19, 2025, https://www.planete-energies.com/en/media/article/brief-history-oil-prices.

[66] Interview with Richard Cowart (RAP, prior PUC).

[67] Interview with Richard Cowart (RAP, prior PUC).

[68] Vermont General Assembly, 60th Biennial Session, 1990, 438–40, (scan provided by Vermont Law and Graduate School Library).

[69] Vt. Stat. Ann. tit. 33, §§ 2501–2503 (2025).https://law.justia.com/codes/vermont/title-33/chapter-25/.

[70] John Weinberg, "The Great Recession and Its Aftermath," Federal Reserve History, written November 22, 2013, https://www.federalreservehistory.org/essays/great-recession-and-its-aftermath; *Vermont Statutes Annotated*, 1991 Replacement Edition, Title 33, Chapter 25, "Home Weatherization Assistance Program," §§ 2501–2503 (St. Paul, MN: West Publishing Co., 1991), 374–77.

[71] *2009 Vermont Statutes*, Title 33, Chapter 25, "Home Weatherization Assistance Program," § 2503, "Fuel gross receipts tax," Justia Law, accessed July 29, 2026, https://law.justia.com/codes/vermont/2009/title-33/chapter-25/2503/.

[72] *2014 Vermont Statutes*, Title 33, Chapter 25, "Home Weatherization Assistance Program," § 2503, "Fuel gross receipts tax," Justia Law, accessed July 29, 2026, https://law.justia.com/codes/vermont/2014/title-33/chapter-25/section-2503/.

### *2. Cap on the Amount of Total Funds Used for Each Weatherization Project*

In 1992, the legislature adjusted the average cost per unit cap, which exceeds the federal limit, to increase by "the lesser of: (A) the percentage increase in the [CPI] for the previous year; or (B) three percent," meaning that weatherization costs limits would change with inflation.[73] In 2008, due to high inflation because of the Great Recession, the average per unit cap was increased from $3,000 to $6,000 and the cap was allowed to grow greater than three percent to keep pace; this amendment also called for the establishment of a statewide energy-audit tool.[74] In 2013, the name of the fund was changed from the Home Weatherization Assistance Trust Fund to the Home Weatherization Assistance Fund, while the cap increased to $8,000.[75] It was increased in 2019 to $8,500.[76] Recently, in 2024, it was increased again to $15,300 for single family housing and $4,500 per unit in multifamily buildings.[77] This cap only includes the cost of materials installed, onsite labor, and some offsite costs; administrative costs, liability insurance, training, technical assistance, and Efficiency Coaching do not apply to this total cap.

### *3. Change in the Name and Structure of the Fuel Tax*

In 2016, the name of the tax was changed from the Fuel gross receipts tax to the Fuel Tax.[78] The structure of the tax changed as well. Rather than a flat 0.5% tax on the retail sale of all types of energy sources, the tax on heating oil, propane, kerosene, and other dyed delivered fuel became an excise tax of $0.02 per gallon sold, while the tax on natural gas and coal became a 0.75% gross receipts tax and the tax on electricity remained 0.5%.

Additionally, the collection rate changed from quarterly to monthly.[79] After the massive oil price fluctuations in 1979 and 2008, it was thought that a fixed excise tax would help alleviate the impacts of volatile fossil fuel prices on Vermont's weatherization programs. As inflation has continued to increase, however, in the last couple of years, especially between 2021 and 2023,

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[73] Vermont General Assembly, 61st Biennial Session, 1992, 460–62, HeinOnline, (scan provided by Vermont Law and Graduate School Library).

[74] John Weinberg, "The Great Recession and Its Aftermath," Federal Reserve History, written November 22, 2013, https://www.federalreservehistory.org/essays/great-recession-and-its-aftermath; Vermont General Assembly, 69th Biennial Session, 2008, 31–58, HeinOnline, (scan provided by Vermont Law and Graduate School Library).

[75] Vt. Stat. Ann. tit. 33, §§ 2501–2503 (2012). https://law.justia.com/codes/vermont/2012/title33/chapter25/; Vt. Stat. Ann. tit. 33, §§ 2501–2503 (2013). https://law.justia.com/codes/vermont/2013/title-33/chapter-25/.

[76] Vt. Stat. Ann. tit. 33, §§ 2502 (2018). https://law.justia.com/codes/vermont/2018/title-33/chapter-25/section-2502/; Vt. Stat. Ann. tit. 33, §§ 2502 (2019). https://law.justia.com/codes/vermont/2019/title-33/chapter-25/section-2502/.

[77] Vt. Stat. Ann. tit. 33, §§ 2502 (2023). https://law.justia.com/codes/vermont/2023/title-33/chapter-25/section-2502/; Vt. Stat. Ann. tit. 33, §§ 2502 (2024). https://law.justia.com/codes/vermont/2024/title-33/chapter-25/section-2502/.

[78] Vt. Stat. Ann. tit. 33, §§ 2501–2503 (2015). https://law.justia.com/codes/vermont/2015/title-33/chapter-25/; Vt. Stat. Ann. tit. 33, §§ 2501–2503 (2016). https://law.justia.com/codes/vermont/2016/title-33/chapter-25/

[79] Vt. Stat. Ann. tit. 33, § 2503 (2016). https://law.justia.com/codes/vermont/2016/title-33/chapter-25/section-2503/

the value of those two cents has decreased.[80] When this restructuring was made, a $15,000 cost for a weatherization project done in April of 2016 would cost about $21,000 in June of 2026.[81] Although the average cost per weatherization project completed has increased significantly since 2016, the Fuel Tax has not.

### *4. Policy Efforts to Increase the Fuel Tax*

To offset inflation and raise more state funds for weatherization as project costs increase, there have been many attempts to increase the excise tax on heating oil, propane, kerosene, and other dyed delivered fuel, which makes up a substantial portion of the Fuel Tax.

**Regulatory Assistance Project Recommendation (2011):** RAP, "an independent, global non-governmental organization with a mission of advancing policy innovation and thought leadership within the energy community," updated its original 2008 report to recommend a three-step increase of the 0.5% gross receipts tax on heating oil, propane, kerosene, and other dyed delivered fuel to 1.75% in order to raise $7.3 million more in revenue per year.[82]

**Thermal Efficiency Task Force (2012):** The Public Service Department convened the Thermal Efficiency Task Force (TETF) in 2012 to address the fact that the state was falling short on its goal to increase energy efficiency in 25% of Vermont homes by 2020.[83] The TETF consisted of roughly sixty energy efficiency, weatherization, and buildings professionals, including Richard Faesy (EFG), Karen Horne (VGS), Geoff Wilcox (OEO), and Johanna Miller (VNRC), who were all interviewed for this report.[84] After about a year, the Thermal Efficiency Task Force, in their final report, recommended different approaches, including rankings of "High preference" and "Medium preference," to increase funding by changing the Fuel Tax (then called the Fuel gross receipts tax).[85] The Medium preference option recommended increasing the gross receipts tax, while the High preference option recommended the adoption of an excise tax, which was preferred because it would be more "equitable and transparent."[86] The TETF suggested

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[80] "Here's the Inflation Breakdown for January 2026 — in One Chart," CNBC, February 13, 2026, https://www.cnbc.com/2026/02/13/heres-the-inflation-breakdown-for-january-2026-in-one-chart.html.

[81] Vermont General Assembly, Senate Calendar, April 23, 2016, https://legislature.vermont.gov/Documents/2016/Docs/CALENDAR/sc160423.pdf, page 1876; U.S. Bureau of Labor Statistics, "CPI Inflation Calculator," accessed July 26, 2026, https://www.bls.gov/data/inflation_calculator.htm.

[82] Regulatory Assistance Project, "About Us," last modified October 9, 2025, https://www.raponline.org/who-we-are/about-us/; Ajith Rao and Riley Allen, Affordable Heat: Whole-Building Efficiency Services for Vermont Families and Businesses (Montpelier, VT: Regulatory Assistance Project, June 2011), https://www.raponline.org/wp-content/uploads/2023/09/rap-affordableheatfullreport-2011-08-01-final.pdf, page 107.

[83] Efficiency Vermont, "The Vermont Home Energy Challenge Final Report," accessed July 26, 2026, https://www.efficiencyvermont.com/news-blog/whitepapers/the-vermont-home-energy-challenge-final-report.

[84] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations: A Report to the Vermont General Assembly, Meeting the Thermal Efficiency Goals for Vermont Buildings* (Montpelier, VT: Vermont Department of Public Service, January 2013), https://publicservice.vermont.gov/sites/dps/files/documents/Energy_Efficiency/TETF/TETF%20Report%20to%20the%20Legislature_FINAL_1_15_13_2.pdf, frontmatter.

[85] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations*.100.

[86] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations*.102.

several different amounts to set the tax for fuel oil, kerosene, propane, and natural gas, ranging between $0.024 and $0.136.[87] They did not recommend significantly increasing the tax on natural gas.[88] In 2016, legislators, led by the House Committee on Ways and Means, changed the tax on heating oils for weatherization to an excise tax, encouraged by both Regulatory Assistance Project's and the Public Service Department's Thermal Efficiency Task Force reports.[89] However, the excise tax was set at $0.02, which was significantly lower than most of the values proposed by the TETF.[90] Additionally, rather than basing this rate on BTU or $CO_2$ content in the fuel, the rate was uniform for heating oil, propane, kerosene, and other dyed diesel fuel, while natural gas and coal were set at 0.75% gross receipts tax and electricity remained at 0.5%.[91]

**H.439 An Act Relating to the Home Weatherization Assistance Program (2019):** Amid concerns that the $0.02 per gallon tax would not be enough to fund income-eligible weatherization projects in Vermont, in 2019, Representatives Joseph "Chip" Troiano and Mary Sullivan sponsored H.439, which would increase the excise tax to $0.04 per gallon and was passed by the House.[92] The bill ultimately died in the Senate, however. That same year, the Vermont legislature passed Act 62, which required the Public Utility Commission to submit a report to the House Committee on Energy and Technology and the Senate Committee on Natural Resources and Energy by January of 2021 on how to provide better funding for weatherization in Vermont and whether the structure of the weatherization program in Vermont should be changed.[93]

**All-Fuels Energy Efficiency Report (2021):** The Public Utility Commission, drawing from both Regulatory Assistance Project's and the Thermal Efficiency Task Force's reports, responded with "Act 62 - Final Report on All-Fuels Energy Efficiency," rejecting the idea of adding complexity to existing programs in Vermont by creating an all-fuel efficiency entity.[94] Related to funding, the Public Utility Commission recommended the adoption of a Thermal Efficiency Benefit Charge on the sale of fuel oil, propane, and kerosene to supplement Energy Efficiency Utility weatherization funding as Forward Capacity Market rates, which in part fund

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[87] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations*.102.

[88] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations*.101.

[89] Act Relating to Making Miscellaneous Tax Changes, No. 134, 2015–2016 Vt. Acts & Resolves (Adj. Sess.) (2016), https://legislature.vermont.gov/bill/status/2016/H.873.

[90] Vermont General Assembly, An Act Relating to Making Miscellaneous Tax Changes, No. 134, 2015–2016 Sess. (Adj. Sess.), 29, https://legislature.vermont.gov/Documents/2016/Docs/ACTS/ACT134/ACT134%20As%20Enacted.pdf, page 29; Vt. Stat. Ann. tit. 33, § 2503 (2016). https://law.justia.com/codes/vermont/2016/title-33/chapter-25/section-2503/

[91] Vt. Stat. Ann. tit. 33, § 2503 (2016). https://law.justia.com/codes/vermont/2016/title-33/chapter-25/section-2503/

[92] Vermont General Assembly, An Act Relating to the Home Weatherization Assistance Program, H.439, 2019–2020 Sess. (Vt. 2019), https://legislature.vermont.gov/bill/status/2020/H.439.

[93] Vermont General Assembly, An Act Relating to Miscellaneous Changes to Energy Laws, No. 62, 2019–2020 Sess., https://legislature.vermont.gov/Documents/2020/Docs/ACTS/ACT062/ACT062%20As%20Enacted.pdf, pages 4-6.

[94] Vermont General Assembly, An Act Relating to Miscellaneous Changes to Energy Laws, page 19.

EEUs, were projected to decrease.[95] The commission also recommended the increase of the Fuel Tax from $0.02 to $0.04 in 2021, then another increase in 2023 from $0.04 to $0.06.[96] These recommendations were not adopted.

**Clean Heat Standard Report (2025):** Similarly, the Public Utility Commission submitted another report to the Vermont legislature on the Clean Heat Standard, in which they reiterated their belief that "increasing this fuel tax is an efficient, practical, and well-understood mechanism for achieving a greater level of thermal sector emission reductions."[97] Although the Clean Heat Standard, which was a requirement for fuel importers to meet a certain amount of clean heat credits a year, died with this report, the Public Utility Commission continued to recommend increasing the Fuel Tax.[98]

[95] Vermont Public Utility Commission, *Act 62 — Final Report on All-Fuels Energy Efficiency* (Montpelier, VT: Vermont Public Utility Commission, January 15, 2021), https://puc.vermont.gov/sites/psbnew/files/doc_library/act-62-report-to-legislature.pdf, page 14.

[96] Vermont Public Utility Commission, *Act 62 — Final Report on All-Fuels Energy Efficiency*, page 16.

[97] Vermont Public Utility Commission, *Second Checkback Report on the Clean Heat Standard under Act 18 of 2023, Section 6(i)* (Montpelier, VT: Vermont Public Utility Commission, January 15, 2025), https://puc.vermont.gov/sites/psbnew/files/documents/second-checkback-report-on-clean-heat-standard-act-18-011525.pdf, page 17.

[98] Vermont Public Utility Commission, *Second Checkback Report*, page 3.

# Section 5: Additional Sources of Low-Income Weatherization Funding

While allocations from the federal Weatherization Assistance Program and revenue from the state-level Fuel Tax have been significant sources of low-income weatherization funding in Vermont for many years, a variety of other funding sources have also been used, as described below.

## Energy Efficiency Utility Funding

Since 2009, Vermont has participated in the Regional Greenhouse Gas Initiative (RGGI), which is "a cooperative effort by Northeastern and Mid-Atlantic states (Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, and Vermont) to reduce carbon dioxide emissions," by requiring power generators to obtain credits at an auction for emitting $CO_2$.[99] Energy Efficiency Utilities also bid their electricity savings into Independent System Operator New England's (ISO-NE) Forward Capacity Market (FCM);[100] ISO-NE then bills capacity commitments to Load Serving Entities, (LSEs) who serve end-use customers.[101] Both of these funds go into the Electric Efficiency Fund.[102] The Burlington Electric Department and Efficiency Vermont use the majority of these funds for their Thermal Energy and Process Fuels (TEPF) program, which funds weatherization.[103] Established by 30 V.S.A. § 209, Efficiency Vermont and Burlington Electric Department also receive funds from the Energy Efficiency Charge (EEC), which is a line item on regulated fuel sellers' electricity bills and is regulated by the Public Utility Commission.[104] Because 98% of buildings in Burlington use natural gas for heating, Burlington Electric Department's EEC-funded weatherization is relatively small and not included in the funding breakdown below.[105] A similar charge for Vermont Gas Services was established by 30 V.S.A. § 235 for natural gas.[106] For the past couple of years, Efficiency Vermont has also received funding from the American Rescue Plan Act (ARPA) for energy efficiency as well.[107]

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[99] Vermont Public Utility Commission, "Regional Greenhouse Gas Initiative," accessed July 26, 2026, https://puc.vermont.gov/electric/regional-greenhouse-gas-initiative; VEIC, "VEEU Fund: Remittance Instructions."

[100] Vermont Public Utility Commission, "EEU Budgets, Performance Goals, and Annual Plans," accessed July 26, 2026, https://puc.vermont.gov/energy-efficiency-utility-program/eeu-budgets-performance-goals-and-annual-plans.

[101] ISO New England, "Forward Capacity Market," accessed July 26, 2026, https://www.iso-ne.com/markets-operations/markets/forward-capacity-market.

[102] Vermont Public Utility Commission, "Regional Greenhouse Gas Initiative."; VEIC, "VEEU Fund: Remittance Instructions."

[103] Kelly Lucci, EVT, interview by author, phone, July 14th, 2026.

[104] Vt. Stat. Ann. tit. 30, § 209(d)(3) (2024). https://legislature.vermont.gov/statutes/section/30/005/00209.

[105] Burlington Electric Department, *2024 Energy Efficiency Utility Annual Report* (Burlington, VT: Burlington Electric Department, May 1, 2025), https://www.burlingtonelectric.com/wp-content/uploads/2024-BED-EEU-Annual-Report.pdf, page 4.

[106] Vt. Stat. Ann. tit. 30, § 235(c) (2024). https://legislature.vermont.gov/statutes/section/30/005/00235.

[107] Bailey (PSD), interview.

## Office of Economic Opportunity Funding

The Office of Economic Opportunity has received funding from the American Rescue Plan Act in recent years for weatherization as well as funds from the Infrastructure Investment and Jobs Act. Additionally, each year, the Office of Economic Opportunity receives both formula and base allocations from the federal Weatherization Assistance Program administered by the U.S. Department of Energy. To meet high demand for, and the cost of, weatherization projects, revenue from the state Fuel Tax provides supplemental funding, beyond WAP monies, for low-income weatherization in Vermont. Currently, revenue from the Fuel Tax accounts for roughly 40% of total overall weatherization spending for low-income housing units in Vermont (see **Table 7**). It is projected that in the next few years, funding from the Inflation Reduction Act will also be available for weatherization use in Vermont.[108]

The Home Weatherization Assistance Fund in Vermont has a connection to the Low-Income Home Energy Assistance Program (LIHEAP), which is a federal block grant program, established by the Low-Income Home Energy Assistance Act of 1981 under the Omnibus Budget Reconciliation Act of 1981 (42 U.S.C. §§ 8621–8630).[109] The U.S. Secretary of Health and Human Services makes the grants to states on a formula basis, which is based on weather, low-income population, and other factors.[110] The Vermont Department for Children and Families receives these funds annually and administers them. Up to 15% (or 25% with a waiver) of the LIHEAP fund is sent to the Office of Economic Opportunity to support low-income weatherization.[111] In return, that same amount is sent from the Fuel Tax to other Low-Income Home Energy Assistance Programs, so there is no net dollar change in the fund.[112]

Funding for income-eligible weatherization is supplemented by other sources as well. The Vermont Low-Income Trust for Electricity (VLITE), a non-profit corporation, uses its Vermont Electric Power Company (VELCO) dividend income to fund grants to various providers of weatherization.[113] Examples include a $100,000 grant to 3E thermal in 2020 for multifamily weatherization; a $900,000 grant to OEO for vermiculite removal to enable subsequent weatherization from 2013 to 2022; and a $500,000 grant to Vermont Adult Learning for weatherization work force training beginning in 2020. [114]

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[108] Inflation Reduction Act of 2022, § 50121, https://www.congress.gov/bill/117th-congress/house-bill/5376/text; Bailey (PSD), interview.

[109] Low-Income Home Energy Assistance Act of 1981, 42 U.S.C. §§ 8621–8630 (2021).https://liheapch.acf.gov/pubs/liheapstatute.htm.

[110] Libby Perl, *The LIHEAP Formula*, CRS Report R33275 (Washington, DC: Congressional Research Service, February 23, 2016), https://www.congress.gov/crs-product/RL33275.

[111] LIHEAP Clearinghouse, "Weatherization Overview," accessed July 26, 2026, https://liheapch.acf.gov/wxview.htm.

[112] Adam Greshin, Commissioner of Finance & Management, memorandum to Joint Fiscal Committee, "2017 Act 85 Sec. E.324(a) Report," July 20, 2018, https://ljfo.vermont.gov/assets/Uploads/17d7acd683/LIHEAP-Weatherization.Swap.Report.for.JFC.2018.7.20.pdf.

[113] Vermont Low Income Trust for Energy (VLITE), 2016–2020 Impact Report (Montpelier, VT: VLITE, January 2021), https://vlite.org/wp-content/uploads/2021/01/VLITE-2016-2020-Impact-Report.pdf, frontmatter.

[114] Vermont Low Income Trust for Electricity (VLITE), "2013–2025 Grant Summary," last modified December 22, 2025, https://vlite.org/2013-2025-grant-summary/.

## Comprehensive Weatherization Funding in Vermont

The different sources of funding outlined above are divided into two categories below (**Tables 4 & 5**): ongoing funding that occurs annually over a relatively long period of time; and short-term, one-time funding that occurs occasionally and often for short durations of time. Many different funding sources for low-income weatherization are used in Vermont, which are sometimes referred to as a complex web of funding that is braided together with varying guidelines for administration, depending on the funding source. Especially in recent years, substantial sources of short-term, one-time funds have been used to significantly increase the number of weatherization projects completed each year, and to expand training for the workforce. Once these funds are expended and are no longer available to support weatherization, either new sources of funding will be needed or the total number of projects completed each year will decrease.

**Table 4: Ongoing Funding Sources for Weatherization in Vermont**

| Source | Amount | Duration |
|---|---|---|
| U.S. Department of Energy Base + Formula Allocation[115] | $1.5-$2M | Yearly |
| Vermont Home Weatherization Assistance Fund[116] | $8-$12M | Yearly |
| Efficiency Vermont (EVT)[117] | $6M | 2024-2026 |
| Burlington Electric Department (BED)[118] | $600,000 | 2024-2026 |
| Vermont Gas Services (VGS)[119] | $1.5M | 2024-2026 |
| Vermont Low-Income Trust for Electricity (VLITE)[120] | $2.5 M | 2013-2025 |

[115] Bailey (PSD), interview.

[116] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

[117] Bailey (PSD), interview.

[118] Burlington Electric Department, 2024 Energy Efficiency Utility Annual Report (Burlington, VT: Burlington Electric Department, May 1, 2025), https://www.burlingtonelectric.com/wp-content/uploads/2024-BED-EEU-Annual-Report.pdf, page 64.

[119] Alex Reese, Vermont Gas Services, interview by author, July 13, 2026.

[120] Vermont Low Income Trust for Electricity (VLITE), "2013–2025 Grant Summary," last modified December 22, 2025, https://vlite.org/2013-2025-grant-summary/.

| Table 5: Short-term, One-time Funding Sources for Weatherization in Vermont | | |
|---|---|---|
| **Source** | **Amount** | **Duration** |
| American Rescue Plan Act (ARPA, 2021) to the Public Service Department (PSD) for Efficiency Vermont (EVT)[121] | $45M | 2022-2026 |
| American Rescue Plan Act (ARPA, 2021) to the Department for Children and Families (DCF) for the Office of Economic Opportunity (OEO)[122] | $40M | 2022-2026 |
| Infrastructure Investment and Jobs Act (IIJA, 2021)[123] | $2M, $14.7M | 2024, 2024-2027/2028 |
| Inflation Reduction Act (IRA, 2022)[124] | $29M | 2025-2032 |

## Low- to Moderate-Income Weatherization Funding in Vermont

Funding, organized by administrator, is further broken down below into total funding, the portion of total funding allocated for low-income households, and the portion of total funding allocated for moderate-income households (**Tables 6, 7, & 8**).

- **Low-income weatherization** in Vermont is funded primarily through short-term, one-time federal funding, the federal WAP, and the Home Weatherization Assistance Fund (**Table 7**).
- **Moderate-income weatherization**, on the other hand, is mainly funded by the Energy Efficiency Utilities, and receives significantly less total funding than low-income weatherization (Table 8).
    - Some moderate-income households are "bankable" and could qualify for home equity loans and other sources of financing to help offset the upfront costs of weatherization. This is often not the case with low-income households who are often not bankable and do not have access to home equity loans and other sources of financing.[125]
- Additionally, a comparison between **Tables 6 and 7** demonstrates that most of the total yearly funding for weatherization benefits low-income households.

[121] Bailey (PSD), interview.

[122] Geoff Wilcox, Vermont Office of Economic Opportunity, interview by author, July 15, 2026.

[123] Bailey (PSD), interview.

[124] Bailey (PSD), interview.

[125] Horne (VGS), interview.

| Table 6: Total Funding Sources for Weatherization in Vermont, by Administrator (2022-2025)[126] | | | | | |
|---|---|---|---|---|---|
| **Admin** | **Funding Source** | **2022** | **2023** | **2024** | **2025** |
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[127] | $10,850,858 | $8,712,538 | $10,954,055 | $11,990,555 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | — | — | $2,250,000 | $4,500,000 |
| | American Rescue Plan Act (ARPA) 2021[128] | $10,000,000 | $10,000,000 | $10,000,000 | $10,000,000 |
| | Inflation Reduction Act (IRA) 2022 | — | — | — | — |
| EVT | Thermal Energy and Process Fuels (TEPF)[129] | — | — | $3,129,768 | $1,068,330 |
| | Energy Efficiency Charge (EEC) | — | — | $284,638 | $289,947 |
| | Primary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | $1,178,050 | $2,849,047 | — | — |
| | Secondary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | — | — | $3,956,404 | $4,913,983 |
| BED | Thermal Energy and Process Fuels (TEPF)[130] | $100,000 | $100,000 | $58,000 | $51,000 |
| VGS[131] | Residential (EEC) | $1,495,480 | $1,390,470 | $2,058,959 | $2,070,040 |
| | Total | $25,424,388 | $24,852,055 | $34,491,824 | $36,683,855 |

[126] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[127] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

[128] Wilcox (OEO), interview. OEO "spent approximately 40 million dollars of ARPA funds across 3 to 4 years."

[129] Includes funds from both the Regional Greenhouse Gas Initiative (RGGI) and the Forward Capacity Market (FCM), which are approximately equal each year according to Kelly Lucci (EVT).

[130] Includes funds from both the Regional Greenhouse Gas Initiative (RGGI) and the Forward Capacity Market (FCM).

[131] These numbers are budgets, rather than actual spending.

| Table 7: Low-Income Funding Sources for Weatherization in Vermont Units, by Administrator (2022-2025)[132] | | | | | |
|---|---|---|---|---|---|
| **Admin** | **Funding Source** | **2022** | **2023** | **2024** | **2025** |
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[133] | $10,850,858 | $8,712,538 | $10,954,055 | $11,990,555 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | — | — | $2,250,000 | $4,500,000 |
| | American Rescue Plan Act (ARPA) 2021[134] | $10,000,000 | $10,000,000 | $10,000,000 | $10,000,000 |
| | Inflation Reduction Act (IRA) 2022 | — | — | — | — |
| EVT | Thermal Energy and Process Fuels (TEPF)[135] | — | — | $758,038 | $147,154 |
| | Energy Efficiency Charge (EEC) | — | — | $284,638 | $289,947 |
| | Primary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | $739,251 | $2,154,217 | — | — |
| | Secondary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | — | — | $2,070,450 | $2,800,970 |
| BED | Thermal Energy and Process Fuels (TEPF) | — | — | — | — |
| VGS[136] | Residential (EEC) | $373,870 | $347,617 | $514,740 | $517,510 |
| **Total** | | $23,763,979 | $23,014,372 | $28,631,921 | $32,046,136 |

[132] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[133] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

[134] Wilcox (OEO), interview.

[135] Includes funds from both the Regional Greenhouse Gas Initiative (RGGI) and the Forward Capacity Market (FCM), which are approximately equal each year according to Kelly Lucci (EVT).

[136] These numbers are budgets, rather than actual spending.

| | | | | |
|---|---|---|---|---|
| **One-time Federal Funds Portion** | 45.2% | 52.8% | 50.0% | 54.0% |
| **State Funding Portion** | 45.7% | 37.9% | 38.3% | 37.4% |
| **Energy Efficiency Utility Portion**[137] | 4.7% | 10.9% | 12.7% | 11.7% |
| **Federal WAP Portion** | 7.6% | 7.8% | 6.3% | 5.6% |

**Table 8: Moderate-Income Funding Sources for Weatherization in Vermont, by Administrator (2022-2025)**[138]

| Admin | Funding Source | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax) | — | — | — | — |
| | Federal WAP's Annual Formula Funding | — | — | — | — |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | — | — | — | — |
| | American Rescue Plan Act (ARPA) 2021 | — | — | — | — |
| | Inflation Reduction Act (IRA) 2022 | — | — | — | — |
| EVT | Thermal Energy and Process Fuels (TEPF)[139] | — | — | $806,846 | $387,011 |
| | Energy Efficiency Charge (EEC) | — | — | $81,077 | $83,509 |
| | Primary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | $438,799 | $694,830 | — | — |
| | Secondary Allocation of funds from American Rescue Plan Act (ARPA) 2021 | — | — | $1,885,954 | $2,113,013 |

[137] Includes one-time federal funds allocated to Energy Efficiency Utilities.

[138] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[139] Includes funds from both the Regional Greenhouse Gas Initiative (RGGI) and the Forward Capacity Market (FCM), which are approximately equal each year according to Kelly Lucci (EVT).

| | | | | | |
|---|---|---|---|---|---|
| BED | Thermal Energy and Process Fuels (TEPF)[140] | $50,000 | $50,000 | $29,000 | $25,500 |
| VGS[141] | Residential (EEC) | $373,870 | $347,617 | $514,740 | $517,510 |
| | Total | $862,669 | $1,092,447 | $3,317,617 | $3,126,543 |

## Fuel Tax Revenue Over Time

Annual revenue from Vermont's Fuel Tax is presented in **Figure 9**. As shown in the figure, at two distinct points in time the Fuel Tax annual revenue decreased significantly. In 2020, there was also a significant decrease due to Governor Phil Scott's "Stay Home, Stay Safe" order during the Covid pandemic, during which less fuel was purchased overall.[142] In 2023, the decrease is attributable to the increase in fuel prices as a result of the War in Ukraine.[143] Overall, revenue from the tax has remained relatively stable since the structural change in 2016. By contrast, inflation has increased roughly linearly in the same period (see **Figure 10**). Clearly, the Fuel Tax is not keeping pace with inflation.

[140] Includes funds from both the Regional Greenhouse Gas Initiative (RGGI) and the Forward Capacity Market (FCM).

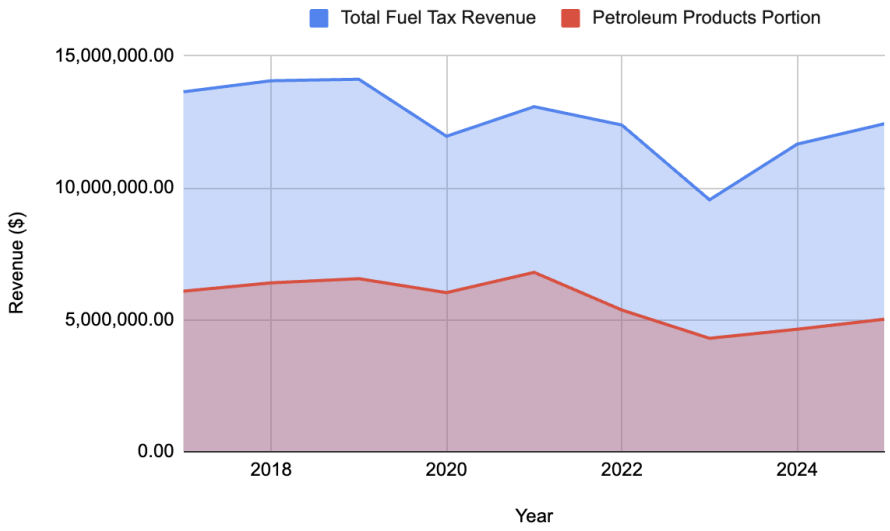
[141] These numbers are budgets, rather than actual spending.

[142] Office of Governor Phil Scott, "Governor Phil Scott Issues a 'Stay Home, Stay Safe' Order, Directs Additional Closures," press release, March 24, 2020, https://governor.vermont.gov/press-release/governor-phil-scott-issues-%E2%80%9Cstay-home-stay-safe%E2%80%9D-order-directs-additional-closures.

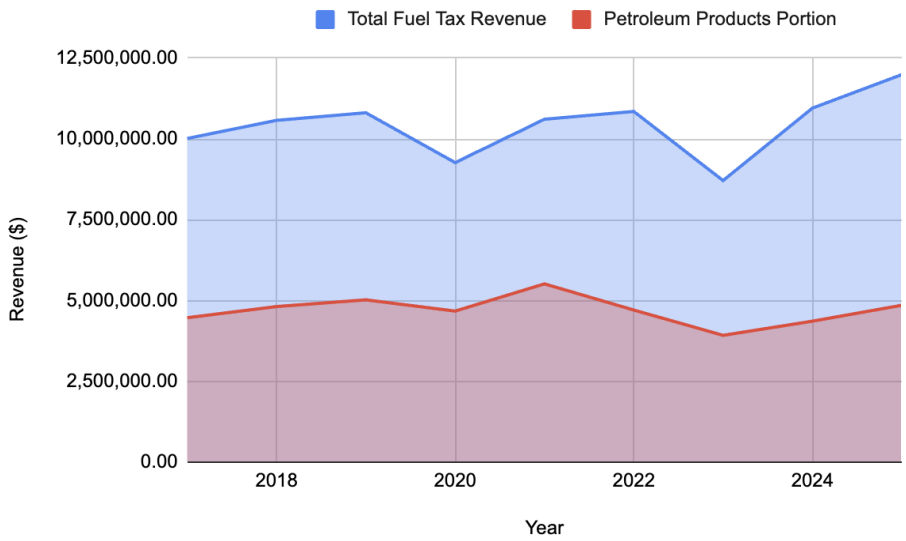
[143] "The Ukraine War's Effects on US Commodity Prices," FRED Blog, Federal Reserve Bank of St. Louis, October 26, 2023, https://fredblog.stlouisfed.org/2023/10/the-ukraine-wars-effects-on-us-commodity-prices/.

**Figure 9: Fuel Tax Revenue Per Year**[144]

**Inflation Adjusted**

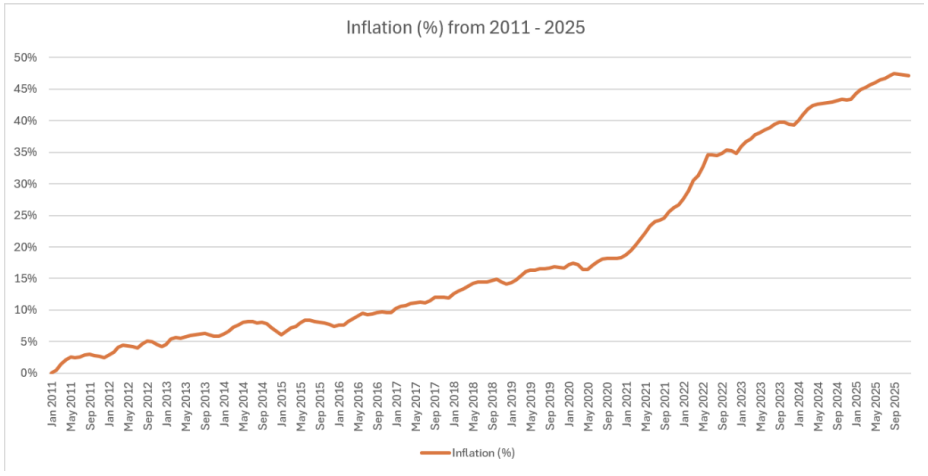



**Not Inflation Adjusted**




[144] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations: A Report to the Vermont General Assembly, Meeting the Thermal Efficiency Goals for Vermont Buildings* (Montpelier, VT: Vermont Department of Public Service, January 2013), https://publicservice.vermont.gov/sites/dps/files/documents/Energy_Efficiency/TETF/TETF%20Report%20to%20the%20Legislature_FINAL_1_15_13_2.pdf, page 104; Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

**Figure 10: Inflation Percentages (2011-2025)[145]**




## Section 6: Low-Income Weatherization Project Implementation

WAP-funded low-income weatherization projects are completed in Vermont by crews working for the Community Action Agencies and the WAP non-profits. Funding from the non-WAP sources is utilized to fund additional energy efficiency, electrical, or health and safety building improvements not eligible for WAP funding. Efficiency Vermont works collaboratively with the Community Action Agencies and the WAP non-profits to provide additional funding to weatherization crews employed by these agencies to implement projects, while Burlington Electric Department and Vermont Gas Services work only with CVOEO because their service territories overlap. Some of Efficiency Vermont, Burlington Electric Department, and Vermont Gas Services funding goes into Community Action Agency and WAP non-profit projects, while some goes into their own projects.[146]

For the Office of Economic Opportunity's Weatherization Assistance Program, people who are certified as low-income apply to the Community Action Agency or WAP non-profit in their county for weatherization assistance. If the application is accepted, Efficiency Coaches conduct a site visit and recommend what improvements can be made to better weatherize the building, sometimes deferring the project if the home needs other health and safety improvements prior to weatherization or if working conditions are unsafe. If the project continues to the next phase, a WAP-trained Energy Auditor does a variety of tests on the building's envelope and air sealing, including a Blower Door Test and infrared camera imaging. The weatherization work can be delayed if the auditor finds vermiculite or the home is, again, in an unsafe condition for work. The auditors write up an analysis of the scope of work required,

[145] U.S. Bureau of Labor Statistics, "Consumer Price Index (CPI) Databases," accessed August 5, 2026, https://www.bls.gov/cpi/data.htm; Graph created by Luke Miller (EAN).

[146] Kelly Lucci, Efficiency Vermont, interview by author, July 14, 2026; Jennifer Green, Burlington Electric Department, interview by author, July 7, 2026; Horne (VGS), interview.

which is sent to the Weatherization Assistance Program coordinator for the county, who organizes the weatherization crews. While the project is underway, the area coordinator as well as quality control inspectors (QCIs) are sent to the site to assess progress. If issues are discovered that prevent weatherization work from being completed, such as the presence of vermiculite, which must be removed, or a leaky roof that needs to be fixed, subcontractors are brought in to make those additional improvements as part of a now-expanded building improvement project.[147]

In addition to decreasing energy bills, which saves money for residents in the long-run, weatherization is also crucial to the health and safety of these residents. According to a report on weatherization benefits by the Vermont Department of Health, "the estimated 10-year economic benefit per household is nearly three times greater than the initial expense."[148] Additionally, weatherizing about 2,000 low-income households in Vermont each year is estimated to prevent 223 emergency department visits, 13 hospitalizations, and 0.5 deaths over a ten year period from reduced asthma as well as exposure to both extreme cold and heat.[149]

Overall, the continued weatherization of households in Vermont is necessary to improve Vermont residents' safety, health, and financial security. Weatherization providers report that consistent, reliable funding to pay for weatherization is key to implementing these projects as is having a well-trained and available workforce. When weatherization funds fluctuate drastically due to changing policies and reduced funding availability, the number of workers that a Community Action Agency or Energy Efficiency Utility or WAP non-profit can employ also must change. The volatility of weatherization work becomes unattractive to potential employees, making it difficult to sustain the workforce.[150] Additionally, weatherization providers report that finding subcontractors for specialized work, such as vermiculite removal, is difficult, especially in the more rural areas of Vermont.[151]

## Estimated Costs of WAP-Qualified Weatherization projects in Vermont

Based on total estimated budget averages and total project completion averages, the average total cost per WAP-qualified weatherization project, between 2022 and 2025 and adjusted for inflation, is about **$21,886** in June 2026 dollars (**Table 11**).

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[147] Wendy McGillivray, Northeast Employment and Training Organization (NETO), interview by author, July 23, 2026.

[148] Vermont Department of Health, Climate & Health Program, Weatherization + Health: Health and Climate Change Co-Benefits of Home Weatherization in Vermont (Burlington, VT: Vermont Department of Health, December 2018), https://www.healthvermont.gov/sites/default/files/documents/pdf/ENV_CH_WxHealthReport.pdf, page 26.

[149] Vermont Department of Health, *Weatherization + Health*, page iii.

[150] Cowart (RAP), interview.

[151] McGillivray (NETO), interview.

| Table 11: Estimated Average Cost per Project Unit of WAP-Qualified Projects | | | | | | |
|---|---|---|---|---|---|---|
| **Year** | **2022** | **2023** | **2024** | **2025** | **2026[152] (projected)** | **Average Cost (2022-2025)** |
| **Average Cost per Unit[153]** | $20,517 | $18,009 | $20,647 | $21,596 | $18,019 | $20,192 |
| **Average Cost per Unit (in June 2026 dollars)[154]** | $23,421 | $19,739 | $21,981 | $22,403 | — | $21,886 |
| **Average Cost of only materials, on site labor and offsite costs** | $10,306 [155] | $11,869 [156] | $11,958 [157] | $11,825 [158] | — | $11,490 |
| **Energy Savings per Unit** | $568 [159] | $922 [160] | $1,026 [161] | $1,015 [162] | — | $883 |

[152] Geoff Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (Montpelier, VT: Vermont Department for Children and Families, Office of Economic Opportunity, January 30, 2026), https://legislature.vermont.gov/assets/Legislative-Reports/Wx-Leg-Report-1.30.2026.pdf.

[153] Calculated by summing OEO funding by year and dividing that by the number of project units realized; in addition to materials, on site labor, and offsite costs, this includes other costs like liability insurance, administrative costs, training, technical assistance, and efficiency coaching.

[154] U.S. Bureau of Labor Statistics, "CPI Inflation Calculator," accessed July 30, 2026, https://www.bls.gov/data/inflation_calculator.htm.

[155] Geoff Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (Montpelier, VT: Vermont Department for Children and Families, Office of Economic Opportunity, January 30, 2023), https://legislature.vermont.gov/assets/Legislative-Reports/Performance-Indicators-for-the-Vermont-Weatherization-Assistance-Program.pdf.

[156] Geoff Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (Montpelier, VT: Vermont Department for Children and Families, Office of Economic Opportunity, January 30, 2024), https://legislature.vermont.gov/assets/Legislative-Reports/Annual-Weatherization-Leg-Report-Jan-2024.pdf.

[157] Geoff Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (Montpelier, VT: Vermont Department for Children and Families, Office of Economic Opportunity, January 30, 2025), https://legislature.vermont.gov/assets/Legislative-Reports/Annual-Weatherization-Report-01.30.2025.pdf.

[158] Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (2026).

[159] Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (2023).

[160] Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (2024).

[161] Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (2025).

[162] Wilcox, *Performance Indicators for the Vermont Weatherization Assistance Program* (2025).

## Total Weatherization Projects Completed in Vermont, By Year

Since 2008, roughly **44,988 housing units** have been weatherized in Vermont (**Table 12,** which refers to weatherization as a "comprehensive thermal retrofit"). The table includes but is not limited to low-income weatherization projects in Vermont.

**Table 12: Number of Housing Units Served, Comprehensive Thermal Retrofit (2008-2025)[163]**

| | 2008-2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Cumulative Total (2008-2025) |
|---|---|---|---|---|---|---|---|
| **Efficiency Vermont[164]** | 10,762 | 950 | 637 | 1,078 | 1,248 | 1,379 | **16,054** |
| **Burlington Electric Department[165]** | 93 | 1 | 4 | 10 | 1 | 5 | **114** |
| **Vermont Gas Services[166]** | 4,139 | 438 | 525 | 306 | 240 | 409 | **6,057** |
| **Office of Economic Opportunity[167]** | 16,541 | 1,458 | 1,104 | 1,139 | 1,211 | 1,310 | **22,763** |
| *Community Action Agencies and NETO* | *13,716* | *1,116* | *899* | *824* | *894* | *956* | *18,405* |
| *3E Thermal* | *2,825* | *342* | *205* | *315* | *317* | *354* | *4,358* |
| **Total (Annual)** | | **2,847** | **2,270** | **2,533** | **2,700** | **3,103** | |
| **Total (Cumulative)** | **31,535** | **34,382** | **36,652** | **39,185** | **41,885** | **44,988** | |

[163] The number of weatherization projects reported are based on research conducted for this report and reviewed and approved by each relevant agency.

[164] Data from Kelly Lucci (EVT) and the PSD.

[165] Data from Mike Kanarick (BED) and the PSD.

[166] Data from Karen Horne and Alex Reece (VGS) and the PSD.

[167] Data from Geoff Wilcox (OEO) and the PSD.

## Total Weatherization Projects Completed in Vermont, By Income Level

It is estimated that over half of total weatherization projects completed in Vermont since 2008, approximately **26,456**, have served **low-income people** (**Table 14**) and about 17%, **7,583** housing units, have served **moderate-income people** (**Table 15**).

**Table 13: Completed Weatherization Projects Estimated Percentages By Income[168]**

| Income | Efficiency Vermont | Burlington Electric Department | Vermont Gas Services | Office of Economic Opportunity |
|---|---|---|---|---|
| **Low** (less than 80% AMI) | 23% | 0% | 0% | 100% |
| **Moderate** (between 80% AMI and 120% AMI) | 28% | 50% | 50% | 0% |
| **Market** (greater than 120% AMI) | 49% | 50% | 50% | 0% |
| | 100% | 100% | 100% | 100% |

**Table 14: Estimated Number of Low-Income Housing Units Served, Comprehensive Thermal Retrofit (2008-2025)[169]**

| | 2008 -2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Cumulative Total (2008-2025) |
|---|---|---|---|---|---|---|---|
| **Efficiency Vermont[170]** | 2,475 | 219 | 147 | 248 | 287 | 317 | **3,693** |
| **Burlington Electric Department** | — | — | — | — | — | — | **—** |
| **Vermont Gas Services** | — | — | — | — | — | — | **—** |
| **Office of Economic** | 16,541 | 1,458 | 1,104 | 1,139 | 1,211 | 1,310 | **22,763** |

[168] Approximated by Alex Reese (VGS), using 2024 data from various entities.

[169] Based on percentages approximated by Alex Reese (VGS), using 2024 data from various entities.

[170] Data from Kelly Lucci (EVT) and the PSD.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Opportunity**[171] | | | | | | | |
| *Community Action Agencies and NETO* | *13,716* | *1,116* | *899* | *824* | *894* | *956* | *18,405* |
| *3E Thermal* | *2,825* | *342* | *205* | *315* | *317* | *354* | *4,358* |
| **Total (Annual)** | | **1,677** | **1,251** | **1,387** | **1,498** | **1,627** | |
| **Total (Cumulative)** | **19,016** | **20,693** | **21,944** | **23,331** | **24,829** | **26,456** | |

**Table 15: Estimated Number of Moderate-Income Housing Units Served, Comprehensive Thermal Retrofit (2008-2025)**[172]

| | 2008 -2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Cumulative Total (2008-2025) |
|---|---|---|---|---|---|---|---|
| **Efficiency Vermont**[173] | 3,013 | 266 | 178 | 302 | 349 | 386 | **4,495** |
| **Burlington Electric Department**[174] | 47 | 1 | 2 | 5 | 1 | 3 | **59** |
| **Vermont Gas Services**[175] | 2,070 | 219 | 263 | 153 | 120 | 205 | **3,030** |
| **Office of Economic Opportunity**[176] | — | — | — | — | — | — | **—** |
| *Community Action Agencies and NETO* | — | — | — | — | — | — | **—** |
| *3E Thermal* | — | — | — | — | — | — | **—** |
| **Total (Annual)** | | **486** | **443** | **460** | **470** | **594** | |
| **Total (Cumulative)** | **5.130** | **5,616** | **6,059** | **6,519** | **6,989** | **7,583** | |

[171] Data from Geoff Wilcox (OEO) and the PSD.

[172] Based on percentages approximated by Alex Reese (VGS), using 2024 data from various entities.

[173] Data from Kelly Lucci (EVT) and the PSD.

[174] Data from Mike Kanarick (BED) and the PSD.

[175] Data from Karen Horne and Alex Reece (VGS) and the PSD.

[176] Data from Geoff Wilcox (OEO) and the PSD.

## Rate of Weatherization Projects in Vermont, By Year and By Income

Since 2008, an average of about **1,891** weatherized housing units for **low- to moderate-income people** in Vermont have been completed per year (**Table 16**). The majority of these, about **1,470** housing units per year, have been for **low-income** people (**Table 17**). About **1,265** of those units were **WAP-qualified projects** (**Table 18**).

**Table 16: Estimated Rate of Project Units Completed for Low- to Moderate-Income Housing (2008-2025)**[177]

| | 2008 -2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Average (2008-2025) |
|---|---|---|---|---|---|---|---|
| Average Project Units Completed | 1,857 | 2,163 | 1,694 | 1,847 | 1,968 | 2,221 | 1,891 |

**Table 17: Estimated Rate of Project Units Completed for Low-Income Housing (2008-2025)**[178]

| | 2008 -2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Average (2008-2025) |
|---|---|---|---|---|---|---|---|
| Average Project Units Completed | 1,462 | 1,677 | 1,251 | 1,387 | 1,498 | 1,627 | 1,470 |

**Table 18: Estimated Rate of Project Units per Time Period Completed for Low-Income Housing WAP-Qualified Projects (2008-2025)**[179]

| | 2008 -2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Average (2008-2025) |
|---|---|---|---|---|---|---|---|
| Average Project Units Completed | 1,272 | 1,458 | 1,104 | 1,139 | 1,211 | 1,310 | 1,265 |

[177] Completed using tables above.

[178] Completed using tables above.

[179] Data from Geoff Wilcox (OEO) and the PSD.

## The Annual Rate of Weatherization Needed to Meet State Goals

Every six years, the Public Service Department writes the Comprehensive Energy Plan (CEP) for Vermont, which outlines a roadmap for the next 20 years; the 2022 plan set the goal of weatherizing 120,000 households between 2008 and 2030.[180] This would require the weatherization of about 15,002 households per year in the next five years to meet the goal (see **Table 12**), which is more than five times the total average annual rate. For this reason, this report focuses on funding to maintain the current level of weatherization in Vermont, rather than meeting this goal.

[180] Vermont Department of Public Service, 2022 Vermont Comprehensive Energy Plan (Montpelier, VT: Department of Public Service, 2022), https://publicservice.vermont.gov/sites/dps/files/documents/2022VermontComprehensiveEnergyPlan_0.pdf, page 21.

# Section 7: Potential Scenarios and Pathways Forward

To maintain the same level of low-income weatherization that has been achieved in the last four years, approximately **1,191** projects must be completed each year through the Office of Economic Opportunity's funding for weatherization by the Community Action Agencies and the WAP non-profits. The cost of each project averages to about **$21,886** in June 2026 dollars, meaning that total funding to the Office of Economic Opportunity for weatherization would need to be around **$26.1 million** per year to sustain current levels of low-income weatherization (**Table 19**).

**Table 19: Revenue Needed to Maintain Recent Levels of Weatherization**

| Year | 2022 | 2023 | 2024 | 2025 | Average (2022-2025) |
|---|---|---|---|---|---|
| **Average Cost per Unit**[181] | $20,517 | $18,009 | $20,647 | $21,596 | $20,192 |
| **Average Cost per Unit (in June 2026 dollars)**[182] | $23,421 | $19,739 | $21,981 | $22,403 | $21,886 |
| **Number of Units Weatherized** | 1,104 | 1,139 | 1,211 | 1,310 | 1,191 |
| **Total Revenue to OEO** | $22.7M | $20.5M | $25.0M | $28.3M | $24.1M |
| **Total Revenue to OEO (in June 2026 dollars)**[183] | $25.9M | $22.5M | $26.6M | $29.3M | **$26.1M** |

Over the next 6 years, however, the Office of Economic Opportunity is going to lose funding from both the Infrastructure Investment and Jobs Act and the American Rescue Plan Act. There is a possibility that Inflation Reduction Act funding could come through, but that would only last until 2029. Either beginning in 2026 or in 2030, there will be a major revenue deficit as these funds decrease. Increasing the state Fuel Tax is one approach that could be pursued for filling the expected funding gap. Such an approach would strengthen Vermont's ability to provide a sustainable and relatively secure source of in-state funding, while simultaneously alleviating the state's reliance on unpredictable and dramatic swings in federal funding for weatherization.

[181] Calculated by summing the Office of Economic Opportunity's annual weatherization funding and dividing that by the number of project units realized that year.

[182] U.S. Bureau of Labor Statistics, "CPI Inflation Calculator," accessed July 30, 2026, https://www.bls.gov/data/inflation_calculator.htm.

[183] U.S. Bureau of Labor Statistics, "CPI Inflation Calculator," accessed July 30, 2026, https://www.bls.gov/data/inflation_calculator.htm.

The Fuel Tax currently accounts for about 40% of the funding used for WAP-qualified weatherization projects in Vermont (**Table 7**). As other federal sources of weatherization funding decrease in the future, increasing the Fuel Tax to generate more funding for weatherization is one approach that could be used to at least maintain the current average of about 1,191 low-income weatherization projects per year (**Table 19**). The relationship between the Fuel Tax, total Office of Economic Opportunity funding for weatherization, and the number of weatherization projects expected to be completed is modeled below, using 2025 Fuel Tax data and average total cost per project in 2025 (in June 2026 dollars).

As shown in Table 20, every one-half cent increase in the Fuel Tax, is estimated to generate an additional $1.3 million in Fuel Tax revenue, using the simplifying assumption that the volume of fuel taxed remains the same.

**Table 20: Projected Fuel Tax Revenue, at Incremental Increases (in June 2026 dollars)**[184]

| Excise Tax per Gallon | Fuel Tax Overall Revenue | Excise Tax portion of Fuel Tax | Increase in Fuel Tax Revenue | Total OEO Revenue | Estimated Increase in OEO Funded Housing Units Weatherized | Total OEO Funded Housing Units Weatherized |
|---|---|---|---|---|---|---|
| $0.02 | $12.4M | $5.0M | $0 | $29.3M | 0 | 1,310 |
| $0.025 | $13.7M | $6.3M | $1.3M | $30.6M | 56 | 1,366 |
| $0.03 | $15.0M | $7.5M | $2.5M | $31.9M | 112 | 1,422 |
| $0.035 | $16.2M | $8.8M | $3.8M | $33.1M | 168 | 1,478 |
| $0.04 | $17.5M | $10.1M | $5.0M | $34.4M | 224 | 1,534 |
| $0.045 | $18.7M | $11.3M | $6.3M | $35.6M | 280 | 1,590 |
| $0.05 | $20.0M | $12.6M | $7.5M | $36.9M | 336 | 1,646 |
| $0.055 | $21.2M | $13.8M | $8.8M | $38.1M | 393 | 1,703 |
| $0.06 | $22.5M | $15.1M | $10.1M | $39.4M | 449 | 1,759 |
| $0.065 | $23.7M | $16.3M | $11.3M | $40.7M | 505 | 1,815 |
| $0.07 | $25.0M | $17.6M | $12.6M | $41.9M | 561 | 1,871 |
| $0.075 | $26.3M | $18.8M | $13.8M | $43.2M | 617 | 1,927 |
| $0.08 | $27.5M | $20.1M | $15.1M | $44.4M | 673 | 1,983 |

[184] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

Below, four possible scenarios are modeled for future use of the Fuel Tax revenue to support low-income weatherization. All projected values are kept in June 2026 dollars and not adjusted for future inflation. The estimated number of units weatherized is calculated by dividing the total annual Office of Economic Opportunity funding for weatherization by the average project cost between 2022 and 2025, which is $21,886 in June 2026 dollars. The model assumes that the total cost per project, including materials installed, onsite labor, offsite costs, administrative costs, liability insurance, training, technical assistance, and Efficiency Coaching, remains about the same over the next six years.

In **Scenario 1**, it is assumed that the Inflation Reduction Act funding from the U.S. Department of Energy will not come through. If no change were to be made to the state Fuel Tax in the next couple of years, Scenario 1 shows that funding for weatherization will decrease in the next six years.

**Scenario 2** offers a solution to the funding deficit forecasted in Scenario 1, by increasing the state Fuel Tax to $0.06 per gallon in 2027, the next possible year for legislative change, then increasing it again to $0.07 per gallon in 2028.

In **Scenario 3**, it is assumed that the Inflation Reduction Act funding will come through. Scenario 3 predicts a decrease in funding for weatherization, although less drastic than Scenario 1, if no change is made to the state Fuel Tax.

**Scenario 4** provides a solution to Scenario 3, by increasing the state Fuel Tax to $0.03 per gallon in 2028, $0.045 per gallon in 2029, and $0.07 per gallon in 2030.

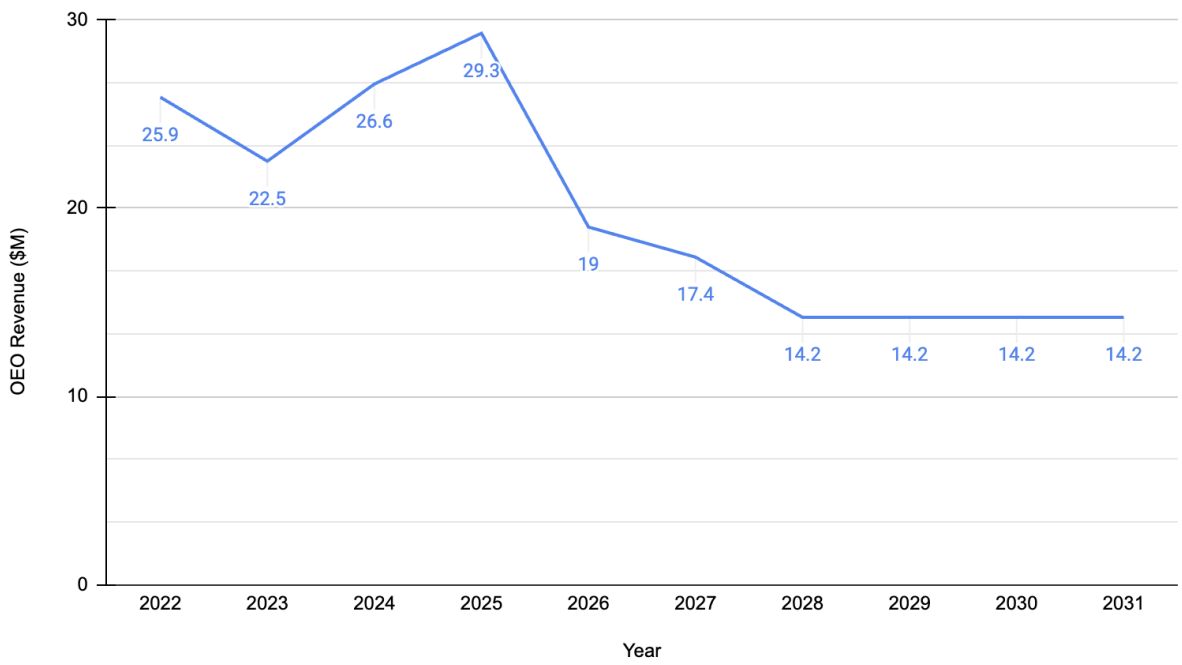
## Scenario 1: No IRA Funding and No Change to the Fuel Tax

| Table 21, Scenario 1: Projected Funding Sources for WAP-qualified Weatherization in Vermont, (2026-2031) in June 2026 dollars[185] | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Admin** | **Funding Source** | **2026** (**$0.02** per gallon) | **2027** (**$0.02** per gallon) | **2028** (**$0.02** per gallon) | **2029** (**$0.02** per gallon) | **2030** (**$0.02** per gallon) | **2031** (**$0.02** per gallon) |
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[186] | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | $4,802,553 | $3,157,968 | — | — | — | — |
| | American Rescue Plan Act (ARPA) 2021 | — | — | — | — | — | — |
| | Inflation Reduction Act (IRA) 2022 | — | — | — | — | — | — |
| Total OEO Revenue ($) | | $19,040,980 | $17,396,395 | $14,238,427 | $14,238,427 | $14,238,427 | $14,238,427 |
| Estimated Total of Projects Completed (Housing Units) | | 868 | 795 | 649 | 649 | 649 | 649 |

[185] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[186] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report. (2025 total in June 2026 dollars)

**Figure 22, Scenario 1: Office of Economic Opportunity Revenue for Weatherization over Time (June 2026 dollars)**




In Scenario 1, there is a clear and drastic decrease in funding from 2025 to 2026, where revenue below $20 million (see **Table 21 & Figure 22**). In this situation, there would be funding for about 868 units to be weatherized using Office of Economic Opportunity funding in 2026. That would be significantly below the current rate of 1,191 housing units weatherized per year through Office of Economic Opportunity funding. Under Scenario 1, the amount of revenue and the number of completed projects would continue to decrease over time.

## Scenario 2: No IRA Funding and Increase the Fuel Tax to $0.06, then to $0.07

As discussed above, the Thermal Efficiency Task Force, in 2013, recommended increasing the excise tax on petroleum products as a matter of "High preference."[187] Increasing the tax on petroleum products is one approach that could be used to generate more revenue to help pay for necessary weatherization work, especially for low-income households, who cannot afford the upfront cost of weatherization projects. If the Inflation Reduction Act funding does not come through, as in Scenario 1, increasing the Fuel Tax to **$0.06 per gallon in 2027, then to $0.07 per gallon in 2028**, would allow for maintaining the current rate of weatherization in Vermont. According to data from the Vermont Department of Taxes, the excise tax on heating oil, propane, kerosene, and other dyed diesel fuel makes up between 40% and 51% of total revenue from the tax.[188] The values in **Table 20** show the effect of increasing the excise portion of the tax on total revenue and are used to model funding scenarios in this report.

**Table 23, Scenario 2: Projected Funding Sources for WAP-qualified Weatherization in Vermont, (2026-2031) in June 2026 dollars[189]**

| Admin | Funding Source | 2026 ($0.02 per gallon) | 2027 ($0.06 per gallon) | 2028 ($0.07 per gallon) | 2029 ($0.07 per gallon) | 2030 ($0.07 per gallon) | 2031 ($0.07 per gallon) |
|---|---|---|---|---|---|---|---|
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[190] | $12,438,427 | $22,489,902 | $25,002,771 | $25,002,771 | $25,002,771 | $25,002,771 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | $4,802,553 | $3,157,968 | — | — | — | — |
| | American Rescue Plan Act (ARPA) 2021 | — | — | — | — | — | — |
| | Inflation Reduction Act (IRA) 2022 | — | — | — | — | — | — |
| Total OEO Revenue ($) | | $19,040,980 | $27,447,870 | $26,802,771 | $26,802,771 | $26,802,771 | $26,802,771 |
| Estimated Total of Projects Completed (Housing Units) | | 868 | 1,252 | 1,225 | 1,225 | 1,225 | 1,225 |

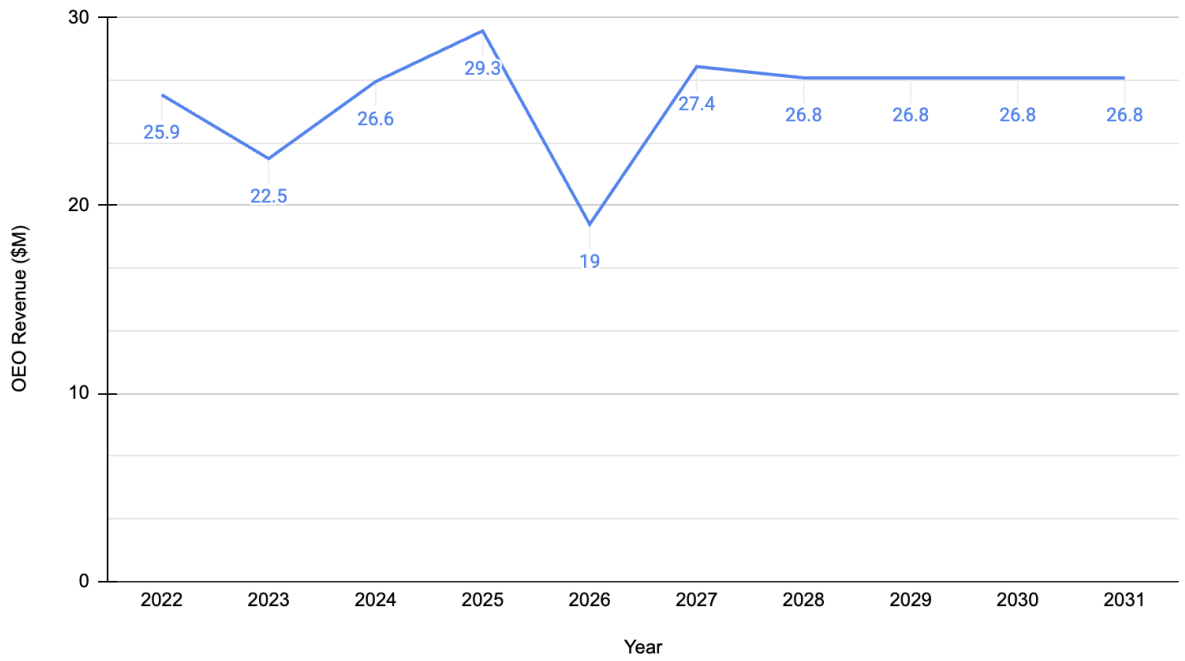
[187] Vermont Thermal Efficiency Task Force, *Analysis and Recommendations*, page 100.

[188] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

[189] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[190] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

**Figure 24, Scenario 2: Office of Economic Opportunity Revenue for Weatherization over Time (June 2026 dollars)**




The resulting funding stream is relatively stable, except in 2026 (see **Table 23 & Figure 24**). Again, all projected annual revenue values, after 2026, are greater than $26.1M, meaning that the current level of weatherization annually provided through Office of Economic Opportunity funds would be maintained.

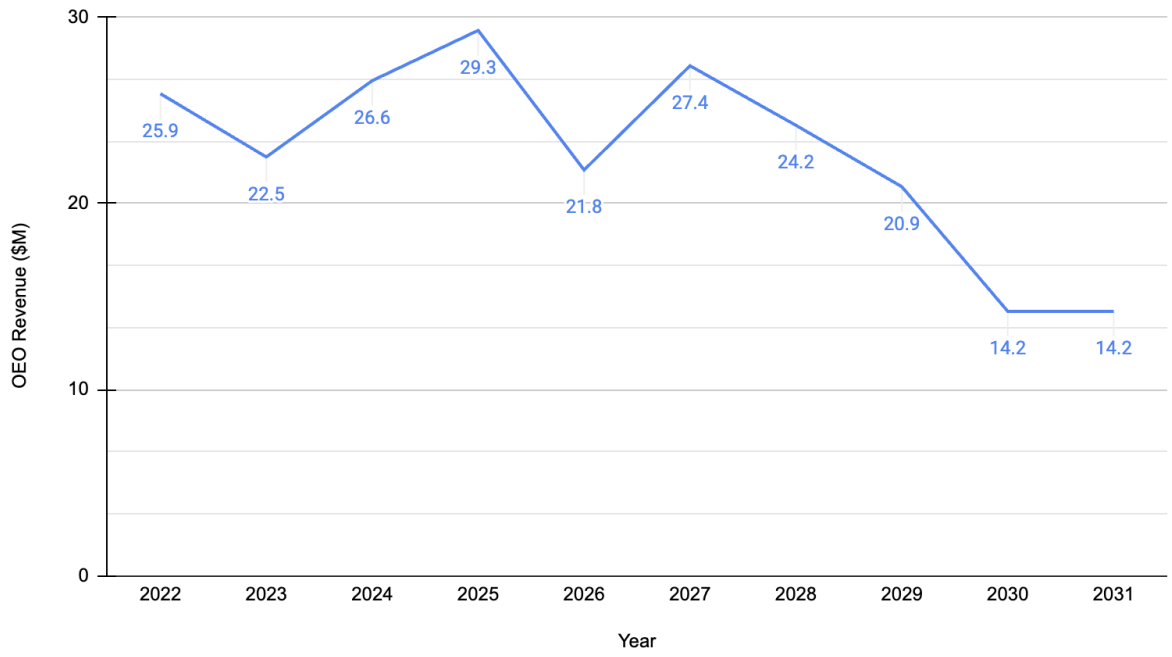
## Scenario 3: IRA Funding and No Change to the Fuel Tax

| Table 25, Scenario 3: Projected Funding Sources for WAP-qualified Weatherization in Vermont, (2026-2031) in June 2026 dollars[191] | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Admin** | **Funding Source** | **2026** (**$0.02** per gallon) | **2027** (**$0.02** per gallon) | **2028** (**$0.02** per gallon) | **2029** (**$0.02** per gallon) | **2030** (**$0.02** per gallon) | **2031** (**$0.02** per gallon) |
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[192] | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 | $12,438,427 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | $4,802,553 | $3,157,968 | — | — | — | — |
| | American Rescue Plan Act (ARPA) 2021 | — | — | — | — | — | — |
| | Inflation Reduction Act (IRA) 2022 | $2,750,000 | $10,000,000 | $10,000,000 | $6,612,920 | — | — |
| Total OEO Revenue ($) | | $21,790,980 | $27,396,395 | $24,238,427 | $20,851,347 | $14,238,427 | $14,238,427 |
| Estimated Total of Projects Completed (Housing Units) | | 996 | 1252 | 1106 | 955 | 649 | 649 |

[191] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[192] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

**Figure 26, Scenario 3: Office of Economic Opportunity Revenue for Weatherization over Time (June 2026 dollars)**




In Scenario 3, there is a steep decrease in funding from 2025 to 2026 (see **Table 25 & Figure 26**), but not as drastic as in Scenario 1 (see **Table 21 & Figure 22**) due to support from Inflation Reduction Act funding. After 2027, all projected revenue values are below the current average funding rate for the Office of Economic Opportunity of $26.1 million per year. When those potential Inflation Reduction Act funds would end, there is a projected sharp decline to $14.2 million, which could fund about 649 weatherized housing units in 2030, which is slightly more than 50% of the current rate.

## Scenario 4: IRA Funding and Increase the Fuel Tax to $0.03, $0.045, then $0.07

During the projected period of IRA funding, less funding from the Fuel Tax would be necessary to maintain the current level of weatherization initially, compared to Scenario 2. Since the current level of funding, $26.1 million per year, is met in 2027 under this scenario, a Fuel Tax increase to **$0.03 per gallon could be applied in 2028**. To compensate for the loss of roughly $4 million dollars in Inflation Reduction Act funding in **2029, the Fuel Tax could then increase to $0.045**. When Inflation Reduction Act funding is projected to fully end in **2030, the tax could be increased to $0.07 per gallon**.

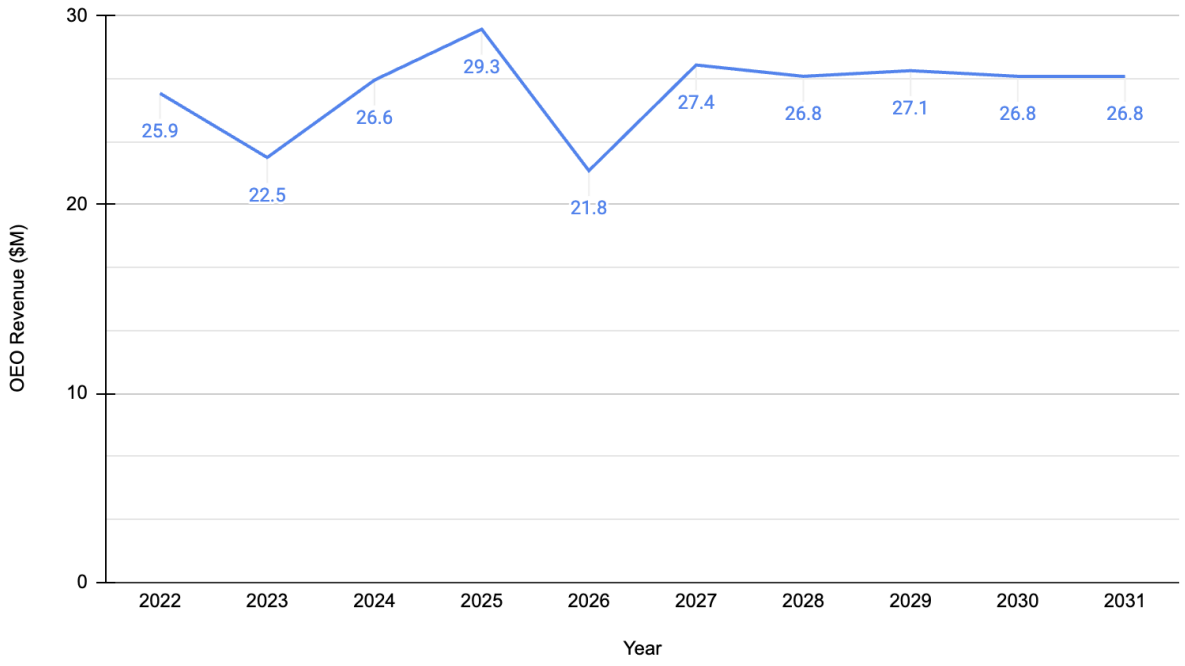
**Table 27, Scenario 4: Projected Funding Sources for WAP-qualified Weatherization in Vermont, (2026-2031) in June 2026 dollars[193]**

| Admin | Funding Source | 2026 ($0.02 per gallon) | 2027 ($0.02 per gallon) | 2028 ($0.03 per gallon) | 2029 ($0.045 per gallon) | 2030 ($0.07 per gallon) | 2031 ($0.07 per gallon) |
|---|---|---|---|---|---|---|---|
| OEO | Vermont's Home Weatherization Assistance Fund (Fuel Tax)[194] | $12,438,427 | $12,438,427 | $14,951,295 | $18,720,599 | $25,002,771 | $25,002,771 |
| | Federal WAP's Annual Formula Funding | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 | $1,800,000 |
| | Infrastructure Investment and Jobs Act (IIJA) 2021 | $4,802,553 | $3,157,968 | — | — | — | — |
| | American Rescue Plan Act (ARPA) 2021 | — | — | — | — | — | — |
| | Inflation Reduction Act (IRA) 2022 | $2,750,000 | $10,000,000 | $10,000,000 | $6,612,920 | — | — |
| Total OEO Revenue ($) | | $21,790,980 | $27,396,395 | $26,751,295 | $27,133,519 | $26,802,771 | $26,802,771 |
| Estimated Total of Projects Completed (Housing Units) | | 996 | 1,252 | 1,225 | 1,238 | 1,225 | 1,225 |

[193] Data compiled from various entities as well as the PSD by Alex Reese (VGS).

[194] Vermont Department of Taxes, "Monthly Fuel Tax Statistics Report," last modified April 14, 2026, https://tax.vermont.gov/document/monthly-fuel-tax-statistics-report.

**Figure 28, Scenario 4: Office of Economic Opportunity Revenue for Weatherization over Time (June 2026 dollars)**




The resulting funding stream is relatively stable, except in 2026 (see **Table 27 & Figure 28**). All projected annual revenue values, after 2026, exceed $26.1M, meaning that the current level of weatherization would be maintained.

# Section 8: Conclusion

Vermont's Home Weatherization Assistance Fund has been a stable source of funding for low-income weatherization for more than three decades and has provided supplemental funding to funding provided by the federal Weatherization Assistance Program. The Vermont Fund is part of a complex, "braided" system of federal, state, utility, and non-profit funding, some of which will expire in the next few years or are uncertain to ever be allocated to the state. Key findings from this report include the following:

- **The Fuel Tax has not kept pace with rising weatherization costs.** As the cost per project has increased over time, the tax rate per gallon has remained the same. On the one hand, this insulates the tax from fluctuating prices, while, on the other, the fund does not increase with inflation.

- **A revenue deficit is approaching.** A significant decrease in federal funding to the Office of Economic Opportunity's weatherization program is imminent. Between 2025 and 2026, this decrease is projected to be between $8 million and $10 million.

- **Increasing Vermont's Fuel Tax to increase state funding for weatherization has been consistently recommended by reputable entities in the past.** The Public Utility Commission, the Public Service Department's Thermal Efficiency Task Force, and the Regulatory Assistance Project have each concluded that increasing the Fuel Tax is a state-based way to stabilize funding for weatherization.

- **Increasing the Fuel Tax by an additional one to five cents per gallon can generate the revenue needed to replace expected decreases in federal funding** based on the scenarios projected for this report.

    - If Inflation Reduction Act funding **does** come through, increasing the tax to **$0.03 in 2028, $0.045 in 2029, and to $0.07 in 2030**, would allow for Vermont to maintain the current level of weatherization.

    - If Inflation Reduction Act funding **does not** come through, increasing the tax to **$0.06 in 2027, and then again to $0.07 in 2028** would generate the additional revenue needed to continue the current levels of low-income weatherization in the future.

Given Vermont's aging housing stock, heavy reliance on petroleum fuels, and cold, harsh winters, it is critical to continue weatherizing Vermont's housing, especially for low-income households. Increasing the Fuel Tax is one approach that could enable continued, or possibly expanded, weatherization funding for those most in need.

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