READER'S GUIDE TO VIRGINIA'S BUDGET DOCUMENT

This publication describes Governor McDonnell's proposed budget for the Commonwealth of Virginia's 2014-2016 biennial budget. Additional information regarding agency strategic plans and performance management, including detailed service area budget tables may be accessed via:

- www.vaperforms.virginia.gov
- www.dpb.virginia.gov

The budget document contains the following components:

PART A: INTRODUCTION

This section contains highlights of Governor McDonnell's proposed recommendations for the 2014-2016 biennium, an economic forecast outlining the status of Virginia's economy, and a revenue forecast reviewing the Commonwealth's fiscal outlook, including the projected revenues on which the preceding budget amendments are based.

PART B: OPERATING BUDGET

Part B presents the Governor's proposed amendments for the operating budget. This section is organized by the three branches of government: Legislative, Judicial, and Executive. The Executive Department section is also organized by secretarial area.

For each branch of government or secretarial area you will find:	
Overview	The branch's major functions of government or secretarial area.
Agency Listing	A listing of each agency within the branch of government or secretarial area.
Summary Graphs	Depict the financing of secretarial areas by funding source and the general fund and nongeneral fund operating budget history for secretarial areas.

For each individual agency you will find:	
Agency Name	Agency's proper name and Web site address.
Mission Statement	The organization-wide strategic direction and the organization's purpose as stated by the agency.
Agency Operating Budget Summary	The Governor's operating budget amendments for the 2014-2016 biennium, including agency historical funding data and capital outlay amendments. The categories relating to funding are general fund and nongeneral fund. Also, there is a category indicating an agency's personnel cost. Table notes: All figures represent dollars rounded to millions; due to rounding, figures may not add exactly; figures in parenthesis are negative amounts; and agencies appear in the same order as in the budget bill; and the values in the personnel costs category may exceed the sum of the general fund and nongeneral fund categories for addenda items. Personnel cost totals do not reflect any adjustments to any other budget category.
Authorized Position Summary	A summary of an agency's authorized position level broken out by fund source (general and nongeneral). The table also reflects total proposed positions amendments for the 2014-2016 biennium, many of these reflecting actions taken as part of the Governor's budget savings actions. Historical data provided in the "operating budget summary" and the "authorized position summary" for 2011 and 2012 are from Chapter 890 and for 2013 and 2014 are from Chapter 806.
Capital Budget Summary	The Governor's capital budget amendments for the 2012-2014 biennium detailed by funding source: general fund, nongeneral fund, and bond proceeds.
Recommended Operating Budget Addenda	Bullet items briefly describe specific budget recommendations for specific agencies. If the Governor has no specific recommendations for an agency, nothing appears after the Authorized Position Summary. Following each bullet item, amounts and positions recommended are designated GF (general fund) or NGF (nongeneral fund). References to positions are to full-time equivalent (FTE) positions. Positions are only mentioned in the initial year affected by a budget amendment.
Recommended Savings Addenda	Bullet items briefly describe specific savings recommendations for specific agencies. If the Governor has no specific recommendations for an agency, nothing appears after the Recommended Operating Addenda. Following each bullet item, amounts and positions recommended are designated GF (general fund) or NGF (nongeneral fund). References to positions are to full-time equivalent (FTE) positions. Positions are only mentioned in the initial year affected by a budget amendment.
Recommended Capital Budget Addenda	Bullet items briefly describe any amendments to previously-approved capital construction projects or funding for new projects. Following each bullet item, amounts recommended are designated general fund, nongeneral fund, or bond proceeds.

PART C: OTHER REPORTS

This section has four main components:	
Studies and Evaluations	Various studies, evaluations, and assessments of agencies or agency programs that were conducted in the two most recent fiscal years.
Aid to Localities (ATL)	The Governor's recommendations for funds that go directly to localities for locally-operated programs or are spent by the Commonwealth on behalf of localities for specific programs.
Supplemental Information	Information on tax-supported debt capacity and per capita appropriations.
Miscellaneous Transfers	Review of actions affecting state debt, revenue transactions, interfund transfers, working capital advances and loans, and required deposits into the general fund.
Workforce Development	A report on improvements in the coordination of workforce development statewide identifying: program success rates in relation to performance measures established by the Virginia Workforce Council, obstacles to program and resource coordination, and strategies for facilitating statewide program and resource coordination.

PART D: AMENDMENTS TO THE 2013 APPROPRIATION ACT

Part D presents the Governor's changes to the current budget, Chapter 806, by secretarial area. These amendments are commonly referred to as the Caboose Bill.

For each branch of government or secretarial area in the Caboose Bill you will find:	
Agency Name	Agency's proper name and Web site address.
Recommended Operating Budget Addenda	Bullet items briefly describe specific budget recommendations for specific agencies. If the Governor has no specific recommendations for an agency, nothing appears in the Caboose Bill. If the Governor does have a recommendation, following each bullet item, amounts and positions are recommended and designated GF (general fund) or NGF (nongeneral fund). References to positions are to full-time equivalent (FTE) positions. Positions are only mentioned in the initial year affected by a budget amendment.
Recommended Capital Budget Addenda	Bullet items briefly describe any amendments to previously approved capital construction projects or funding for new projects. Following each bullet item, amounts recommended are designated general fund, nongeneral fund, or bond proceeds.

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