

# OFFICE OF FINANCE

The Honorable Richard D. Brown, Secretary of Finance

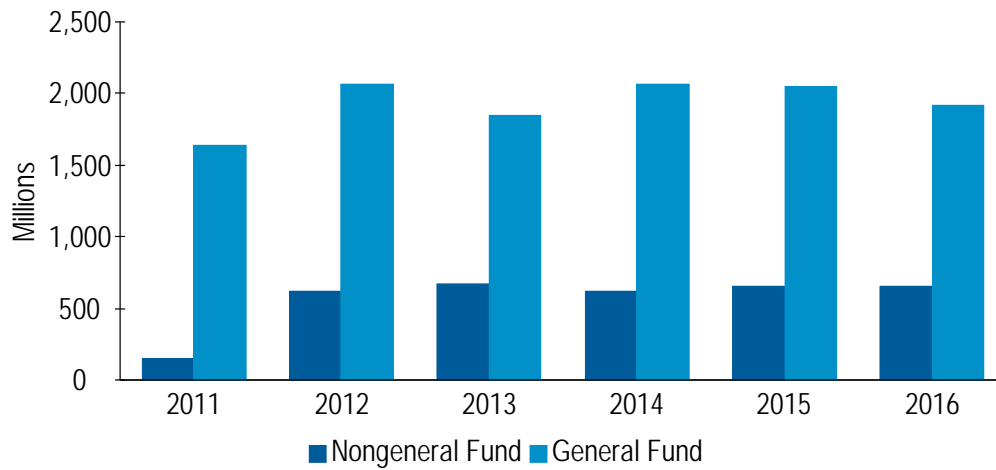


Finance agencies handle the financial transactions of the Commonwealth, from collecting taxes to paying the bills and distributing aid to localities. Responsibilities of Finance agencies include forecasting and collecting revenues, managing the Commonwealth's cash and investments, selling bonds, training agency internal auditors, and preparing and executing the Commonwealth's budget.

## Office of Finance Includes:

Secretary of Finance	Department of Taxation
Department of Accounts	Department of the Treasury
Department of Accounts Transfer Payments	Treasury Board
Department of Planning and Budget	

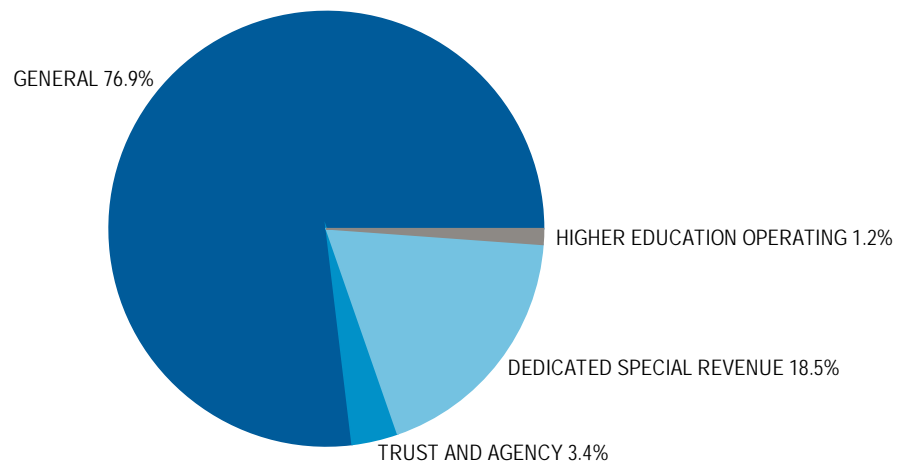
## Office of Finance Operating Budget History



## Financing of the Office of Finance\*

Based on 2014-2016 Proposed Operating Budget

\*Funds with totals less than 1% have not been included



## Secretary of Finance

Finance agencies handle the financial transactions of the Commonwealth, from collecting taxes to paying the bills and distributing aid to localities. Responsibilities of Finance agencies include forecasting and collecting revenues, managing the Commonwealth's cash and investments, selling bonds, training agency internal auditors, and preparing and executing the Commonwealth's budget.

### Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 420,423	\$ 0	\$ 411,882
2012 Appropriation	\$ 420,423	\$ 0	\$ 411,882
2013 Appropriation	\$ 424,910	\$ 0	\$ 403,853
2014 Appropriation	\$ 425,362	\$ 0	\$ 403,853
2015 Base Budget	\$ 425,362	\$ 0	\$ 405,322
2015 Addenda	\$ 27,770	\$ 0	\$ 26,587
2015 Total	\$ 453,132	\$ 0	\$ 431,909
2016 Base Budget	\$ 425,362	\$ 0	\$ 405,322
2016 Addenda	\$ 28,423	\$ 0	\$ 26,587
2016 Total	\$ 453,785	\$ 0	\$ 431,909

### Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	4.00	0.00	4.00
2012 Appropriation	4.00	0.00	4.00
2013 Appropriation	4.00	0.00	4.00
2014 Appropriation	4.00	0.00	4.00
2015 Base Budget	4.00	0.00	4.00
2015 Addenda	0.00	0.00	0.00
2015 Total	4.00	0.00	4.00
2016 Base Budget	4.00	0.00	4.00
2016 Addenda	0.00	0.00	0.00
2016 Total	4.00	0.00	4.00

### Recommended Operating Budget Addenda

- **Distribute Central Appropriation amounts to agency budgets**

Adjusts the agency budget to reflect amounts moved to or from Central Appropriations to cover the continued cost of public employee salary increases, increases in state employee health insurance premiums, changes in state employee retirement and other benefit contribution rates, and other centrally funded items being continued from the 2012-14 biennium into the 2014-16 biennium.

	FY 2015	FY 2016
General Fund	\$ 26,587	\$ 26,587

- **Adjust agency appropriation for the cost of Performance Budgeting system charges**

Provides appropriation to pay for the agency's share of ongoing Performance Budgeting system operating and maintenance costs. The general fund share of this cost was previously budgeted in Central Appropriations.

	FY 2015	FY 2016
General Fund	\$ 42	\$ 42

- **Adjust funding for premium changes in the Automobile Insurance Liability program**

Adjusts agency funding for the approved premium changes in the state's Automobile Insurance Liability program.

	FY 2015	FY 2016
General Fund	\$ 6	\$ 6

- **Adjust funding to agencies for information technology and telecommunication charges**

Adjusts the agency budget for information technology and telecommunication charges based on the required cost of living adjustments contained in the Northrop Grumman contract and the elimination of the debt recovery surcharge originally approved by the Joint Legislative Audit and Review Commission on July 12, 2010.

	FY 2015	FY 2016
General Fund	\$ (21)	\$ (21)

- **Adjust funding to reflect changes in rent charges at the seat of government**

Adjusts agency funding for changes in the cost of rent charges at the seat of government. Overall rent rate changes are the result of additional costs to maintain facilities.

	FY 2015	FY 2016
General Fund	\$ 845	\$ 1,378

- **Fund agency costs for the new Cardinal accounting system**

Provides appropriation to the agency's budget to pay for the agency's share of the costs for the new Cardinal accounting system. The Department of Accounts allocates the yearly cost of the system to agencies based upon the number of transactions the agency completed in the previous fiscal year.

	FY 2015	FY 2016
General Fund	\$ 317	\$ 431

- **Fund changes in state employee workers' compensation premiums**

Adjusts the agency's budget for workers' compensation premiums based on the allocation of 2015 and 2016 program costs provided by the Department of Human Resource Management. The allocation is based on the historical experience of the agency and reflects the current policy of providing agencies with 50 percent of any increased costs and allowing agencies to retain 50 percent of any reduced costs.

		FY 2015	FY 2016
General Fund	\$	(6)	0

## Department of Accounts

Provide a uniform system of accounting, financial reporting, and internal control adequate to protect and account for the Commonwealth's financial resources while supporting and enhancing the recognition of Virginia as the best managed state in the nation.

### Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 10,100,568	\$ 1,648,830	\$ 9,828,276
2012 Appropriation	\$ 9,998,542	\$ 1,852,882	\$ 9,930,302
2013 Appropriation	\$ 10,019,093	\$ 821,956	\$ 10,654,331
2014 Appropriation	\$ 10,847,698	\$ 821,956	\$ 11,475,869
2015 Base Budget	\$ 10,847,698	\$ 821,956	\$ 14,896,672
2015 Addenda	\$ 1,018,887	\$ 24,077,406	\$ (667,205)
2015 Total	\$ 11,866,585	\$ 24,899,362	\$ 14,229,467
2016 Base Budget	\$ 10,847,698	\$ 821,956	\$ 14,896,672
2016 Addenda	\$ 1,743,042	\$ 24,429,939	\$ 27,254
2016 Total	\$ 12,590,740	\$ 25,251,895	\$ 14,923,926

### Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	102.00	22.00	124.00
2012 Appropriation	102.00	22.00	124.00
2013 Appropriation	100.00	38.00	138.00
2014 Appropriation	104.00	54.00	158.00
2015 Base Budget	104.00	54.00	158.00
2015 Addenda	5.00	5.00	10.00
2015 Total	109.00	59.00	168.00
2016 Base Budget	104.00	54.00	158.00
2016 Addenda	11.00	-1.00	10.00
2016 Total	115.00	53.00	168.00

### Recommended Operating Budget Addenda

- **Distribute Central Appropriation amounts to agency budgets**

Adjusts the agency budget to reflect amounts moved to or from Central Appropriations to cover the continued cost of public employee salary increases, increases in state employee health insurance premiums, changes in state employee retirement and other benefit contribution rates, and other centrally funded items being continued from the 2012-14 biennium into the 2014-16 biennium.

		FY 2015	FY 2016
General Fund	\$	472,247	\$ 472,247

- **Adjust agency appropriation for the cost of Performance Budgeting system charges**

Provides appropriation to pay for the agency's share of ongoing Performance Budgeting system operating and maintenance costs. The general fund share of this cost was previously budgeted in Central Appropriations.

		FY 2015	FY 2016
General Fund	\$	1,073	\$ 1,073

- **Adjust funding for premium changes in the Automobile Insurance Liability program**

Adjusts agency funding for the approved premium changes in the state's Automobile Insurance Liability program.

		FY 2015	FY 2016
General Fund	\$	4	\$ 4

- **Adjust funding to agencies for information technology and telecommunication charges**

Adjusts the agency budget for information technology and telecommunication charges based on the required cost of living adjustments contained in the Northrop Grumman contract and the elimination of the debt recovery surcharge originally approved by the Joint Legislative Audit and Review Commission on July 12, 2010.

		FY 2015	FY 2016
General Fund	\$	11,200	\$ 72,110

- **Adjust funding to reflect changes in rent charges at the seat of government**

Adjusts agency funding for changes in the cost of rent charges at the seat of government. Overall rent rate changes are the result of additional costs to maintain facilities.

		FY 2015	FY 2016
General Fund	\$	15,815	\$ 25,804

- **Adjust position level for Cardinal operations**

Adjusts operational staffing levels during the implementation phase of Cardinal. This amendment provides additional full-time staff in the first year for Cardinal development and reduces full-time staff by six positions in the second year as Cardinal implementation operations decline.

	FY 2015	FY 2016
Authorized Positions	5.00	-1.00

- **Establish internal service fund appropriation for the Cardinal system**

Establishes an internal service fund appropriation. The internal service fund consists of the fees imposed upon state agencies and institutions of higher education for the operations and maintenance of the Cardinal system. This amendment is technical in nature.

	FY 2015	FY 2016
Nongeneral Fund	\$ 17,620,483	\$ 17,620,483

- **Establish internal service fund appropriation for the Payroll Service Bureau**

Establishes an internal service fund appropriation. The internal service fund consists of the fees imposed upon state agencies for services such as payroll, benefit enrollment, and leave accounting. This amendment is technical in nature.

	FY 2015	FY 2016
Nongeneral Fund	\$ 2,495,148	\$ 2,495,148

- **Establish internal service fund appropriation for the Performance Budgeting system**

Establishes an internal service fund appropriation. The internal service fund consists of the fees imposed upon state agencies and institutions of higher education for the operations and maintenance of the Performance Budgeting system. This amendment is technical in nature.

	FY 2015	FY 2016
Nongeneral Fund	\$ 3,961,775	\$ 3,961,775

- **Fund agency costs for the new Cardinal accounting system**

Provides appropriation to the agency's budget to pay for the agency's share of the costs for the new Cardinal accounting system. The Department of Accounts allocates the yearly cost of the system to agencies based upon the number of transactions the agency completed in the previous fiscal year.

	FY 2015	FY 2016
General Fund	\$ 6,920	\$ 7,058

- **Fund changes in state employee workers' compensation premiums**

Adjusts the agency's budget for workers' compensation premiums based on the allocation of 2015 and 2016 program costs provided by the Department of Human Resource Management. The allocation is based on the historical experience of the agency and reflects the current policy of providing agencies with 50 percent of any increased costs and allowing agencies to retain 50 percent of any reduced costs.

	FY 2015	FY 2016
General Fund	\$ (980)	\$ (913)

- **Increase nongeneral fund appropriation for Cardinal operating costs**

Increases the internal service fund appropriation for operating costs associated with the Cardinal system. The increase in appropriation reflects annual operating costs as well the costs of rolling out the new system to agencies. Revenue to support this request comes from user charges assessed to participating state agencies.

	FY 2015	FY 2016
Nongeneral Fund	\$ 0	\$ 352,533

- **Provide additional funding and positions for Cardinal operational support**

Provides the minimum staffing and appropriation necessary to provide centralized accounting and financial reporting oversight for the new Cardinal system. Cardinal does not have edit checks built into its software code, necessitating a greater degree of accounting and financial analysis and review. This proposal will provide additional staff to the department's General Accounting and Financial Reporting sections.

	FY 2015	FY 2016
General Fund	\$ 321,725	\$ 535,009
Authorized Positions	3.00	5.00

- **Provide funding and positions to support the required standard vendor database within Cardinal**

Provides the minimum staffing and funding needed to implement and maintain a standard vendor database within Cardinal. The database is being implemented in accordance with recommendations of the Auditor of Public Accounts and Item 260 B.2. of the 2013 Appropriation Act. The database will allow the Commonwealth to uniformly identify and report information on vendors with whom the state contracts.

	FY 2015	FY 2016
General Fund	\$ 190,883	\$ 630,650
Authorized Positions	2.00	6.00

## Department of Accounts Transfer Payments

Provide financial assistance to localities; and administer the Revenue Stabilization Fund, Virginia Education Loan Authority Reserve Fund, and the Line of Duty Act, the state flexible benefits program, and the personal property tax relief program.

### Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 986,405,000	\$ 31,299,518	\$ 188,000
2012 Appropriation	\$ 1,010,210,000	\$ 36,663,386	\$ 188,000
2013 Appropriation	\$ 1,132,048,650	\$ 598,265,529	\$ 306,102
2014 Appropriation	\$ 1,338,785,117	\$ 540,824,679	\$ 306,102
2015 Base Budget	\$ 1,338,785,117	\$ 540,824,679	\$ 278,538
2015 Addenda	\$ (96,275,069)	\$ 11,840,850	\$ 0
2015 Total	\$ 1,242,510,048	\$ 552,665,529	\$ 278,538
2016 Base Budget	\$ 1,338,785,117	\$ 540,824,679	\$ 278,538
2016 Addenda	\$ (279,559,271)	\$ 14,840,850	\$ 0
2016 Total	\$ 1,059,225,846	\$ 555,665,529	\$ 278,538

### Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	0.00	0.00	0.00
2012 Appropriation	0.00	0.00	0.00
2013 Appropriation	0.00	1.00	1.00
2014 Appropriation	0.00	1.00	1.00
2015 Base Budget	0.00	1.00	1.00
2015 Addenda	0.00	0.00	0.00
2015 Total	0.00	1.00	1.00
2016 Base Budget	0.00	1.00	1.00
2016 Addenda	0.00	0.00	0.00
2016 Total	0.00	1.00	1.00

### Recommended Operating Budget Addenda

- Remove one-time funding for deposit to the Revenue Stabilization Fund**

Removes general fund appropriation representing the 2014 reserve for a mandatory deposit due to the Revenue Stabilization Fund in the 2014-2016 biennium.

	FY 2015	FY 2016
General Fund	\$ (244,645,117)	\$ (244,645,117)

- Adjust aid to locality distribution to reflect forecast update**

Aligns appropriation for distributions to localities in accordance with the November 2013 Post Governor's Advisory Council on Revenue Estimates forecast. This amendment increases the appropriation for distribution of Tennessee Valley Authority Payments in lieu of taxes.

	FY 2015	FY 2016
General Fund	\$ 200,000	\$ 200,000

- Adjust funding for E-911 wireless revenue distribution**

Increases the nongeneral fund appropriation for the distribution of Virginia Wireless Tax to localities. The amounts are based on the Department of Taxation's estimates for collections in each year.

	FY 2015	FY 2016
Nongeneral Fund	\$ 11,840,850	\$ 14,840,850

- Provide general fund appropriation for mandatory deposits to the Revenue Stabilization Fund**

Designates mandatory deposits to the Revenue Stabilization Fund ("Rainy Day Fund") for 2015 and 2016.

	FY 2015	FY 2016
General Fund	\$ 243,170,048	\$ 59,885,846

- Remove one-time funding for an advance deposit to the Revenue Stabilization Fund**

Removes \$95 million in general fund appropriation representing a 2014 advance reservation in excess of the mandatory deposit due to the Revenue Stabilization Fund in the 2012-2014 biennium.

	FY 2015	FY 2016
General Fund	\$ (95,000,000)	\$ (95,000,000)

## Department of Planning and Budget

The Department of Planning and Budget advises the Governor on how to wisely use public resources for the benefit of all Virginians by analyzing, developing, and carrying out various fiscal, programmatic, and regulatory policies.



## Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 6,689,566	\$ 250,000	\$ 5,372,868
2012 Appropriation	\$ 6,619,909	\$ 250,000	\$ 5,308,149
2013 Appropriation	\$ 6,849,898	\$ 250,000	\$ 5,479,184
2014 Appropriation	\$ 7,014,064	\$ 300,000	\$ 5,514,276
2015 Base Budget	\$ 7,014,064	\$ 300,000	\$ 5,359,696
2015 Addenda	\$ 368,160	\$ 0	\$ 300,290
2015 Total	\$ 7,382,224	\$ 300,000	\$ 5,659,986
2016 Base Budget	\$ 7,014,064	\$ 300,000	\$ 5,359,696
2016 Addenda	\$ 396,786	\$ 0	\$ 300,290
2016 Total	\$ 7,410,850	\$ 300,000	\$ 5,659,986

## Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	67.00	2.00	69.00
2012 Appropriation	67.00	2.00	69.00
2013 Appropriation	67.00	2.00	69.00
2014 Appropriation	63.00	2.00	65.00
2015 Base Budget	63.00	2.00	65.00
2015 Addenda	0.00	0.00	0.00
2015 Total	63.00	2.00	65.00
2016 Base Budget	63.00	2.00	65.00
2016 Addenda	0.00	0.00	0.00
2016 Total	63.00	2.00	65.00

## Recommended Operating Budget Addenda

- Distribute Central Appropriation amounts to agency budgets**

Adjusts the agency budget to reflect amounts moved to or from Central Appropriations to cover the continued cost of public employee salary increases, increases in state employee health insurance premiums, changes in state employee retirement and other benefit contribution rates, and other centrally funded items being continued from the 2012-14 biennium into the 2014-16 biennium.

	FY 2015	FY 2016
General Fund	\$ 300,290	\$ 300,290

- Adjust agency appropriation for the cost of Performance Budgeting system charges**

Provides appropriation to pay for the agency's share of ongoing Performance Budgeting system operating and maintenance costs. The general fund share of this cost was previously budgeted in Central Appropriations.

	FY 2015	FY 2016
General Fund	\$ 694	\$ 694

- Adjust funding for premium changes in the Automobile Insurance Liability program**

Adjusts agency funding for the approved premium changes in the state's Automobile Insurance Liability program.

	FY 2015	FY 2016
General Fund	\$ 6	\$ 6

- Adjust funding to agencies for information technology and telecommunication charges**

Adjusts the agency budget for information technology and telecommunication charges based on the required cost of living adjustments contained in the Northrop Grumman contract and the elimination of the debt recovery surcharge originally approved by the Joint Legislative Audit and Review Commission on July 12, 2010.

	FY 2015	FY 2016
General Fund	\$ 3,608	\$ 23,109

- Adjust funding to reflect changes in rent charges at the seat of government**

Adjusts agency funding for changes in the cost of rent charges at the seat of government. Overall rent rate changes are the result of additional costs to maintain facilities.

	FY 2015	FY 2016
General Fund	\$ 12,987	\$ 21,189

- Fund agency costs for the new Cardinal accounting system**

Provides appropriation to the agency's budget to pay for the agency's share of the costs for the new Cardinal accounting system. The Department of Accounts allocates the yearly cost of the system to agencies based upon the number of transactions the agency completed in the previous fiscal year.

	FY 2015	FY 2016
General Fund	\$ 2,424	\$ 3,297

- Fund changes in state employee workers' compensation premiums**

Adjusts the agency's budget for workers' compensation premiums based on the allocation of 2015 and 2016 program costs provided by the Department of Human Resource Management. The allocation is based on the historical experience of the agency and reflects the current policy of providing agencies with 50 percent of any increased costs and allowing agencies to retain 50 percent of any reduced costs.

	FY 2015	FY 2016
General Fund	\$ (979)	\$ (929)

- Provide funding for the Council on Virginia's Future**

Provides additional general fund appropriation for the development of interactive report cards and a system that measures the State's economic competitiveness using the State Chamber of Commerce's Blueprint for Virginia Plan.

	FY 2015	FY 2016
General Fund	\$ 75,000	\$ 75,000

- **Reduce general fund appropriation for human resource services provided by the Department of Human Resource Management**

Reduces general fund appropriation each year based on 50 percent of the agency's Shared Services Center cost. This amendment will allow the agency to retain 50 percent of the general fund appropriation that would have been used to support the Shared Services Center.

		FY 2015	FY 2016
General Fund	\$	(25,870)	(25,870)

## Department of Taxation

The Virginia Department of Taxation's mission is to serve the public by administering the tax laws of the Commonwealth of Virginia with integrity, efficiency, and consistency.

### Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 80,343,481	\$ 79,095,742	\$ 61,179,599
2012 Appropriation	\$ 79,265,900	\$ 80,095,742	\$ 60,967,664
2013 Appropriation	\$ 82,800,439	\$ 13,534,945	\$ 61,136,153
2014 Appropriation	\$ 85,344,620	\$ 13,309,945	\$ 60,767,198
2015 Base Budget	\$ 85,344,620	\$ 13,309,945	\$ 60,324,044
2015 Addenda	\$ 6,294,931	\$ 260,632	\$ 5,787,198
2015 Total	\$ 91,639,551	\$ 13,570,577	\$ 66,111,242
2016 Base Budget	\$ 85,344,620	\$ 13,309,945	\$ 60,324,044
2016 Addenda	\$ 7,241,194	\$ 260,632	\$ 5,805,284
2016 Total	\$ 92,585,814	\$ 13,570,577	\$ 66,129,328

### Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	955.50	37.00	992.50
2012 Appropriation	955.50	37.00	992.50
2013 Appropriation	890.00	37.00	927.00
2014 Appropriation	888.00	42.00	930.00
2015 Base Budget	888.00	42.00	930.00
2015 Addenda	4.00	5.00	9.00
2015 Total	892.00	47.00	939.00
2016 Base Budget	888.00	42.00	930.00
2016 Addenda	4.00	5.00	9.00
2016 Total	892.00	47.00	939.00

### Recommended Operating Budget Addenda

- **Distribute Central Appropriation amounts to agency budgets**

Adjusts the agency budget to reflect amounts moved to or from Central Appropriations to cover the continued cost of public employee salary increases, increases in state employee health insurance premiums, changes in state employee retirement and other benefit contribution rates, and other centrally funded items being continued from the 2012-14 biennium into the 2014-16 biennium.

		FY 2015	FY 2016
General Fund	\$	4,184,113	4,184,113

- **Accelerate the due date for employer withholding records from February 28 to January 31**

Accelerates the due date for employers to submit employee income tax withholding records to the agency from February 28 to January 31, which is the same day employers must submit such records to their employees. The agency expects this action will assist its efforts to identify and reduce the number of fraudulent returns.

		FY 2015	FY 2016
Resources	\$	234,000	468,000

- **Adjust agency appropriation for the cost of Performance Budgeting system charges**

Provides appropriation to pay for the agency's share of ongoing Performance Budgeting system operating and maintenance costs. The general fund share of this cost was previously budgeted in Central Appropriations.

		FY 2015	FY 2016
General Fund	\$	8,443	8,443

- **Adjust funding for premium changes in the Automobile Insurance Liability program**

Adjusts agency funding for the approved premium changes in the state's Automobile Insurance Liability program.

		FY 2015	FY 2016
General Fund	\$	401	401

- **Adjust funding to agencies for information technology and telecommunication charges**

Adjusts the agency budget for information technology and telecommunication charges based on the required cost of living adjustments contained in the Northrop Grumman contract and the elimination of the debt recovery surcharge originally approved by the Joint Legislative Audit and Review Commission on July 12, 2010.

		FY 2015	FY 2016
General Fund	\$	96,116	667,802



- **Adjust funding to reflect changes in rent charges at the seat of government**

Adjusts agency funding for changes in the cost of rent charges at the seat of government. Overall rent rate changes are the result of additional costs to maintain facilities.

		FY 2015		FY 2016
General Fund	\$	121,491	\$	198,222

- **Expand compliance collection initiative**

Provides funding for the department to fill 10 full-time positions. These positions will be part of an expanded compliance collection initiative which will result in additional revenue.

		FY 2015		FY 2016
General Fund	\$	740,262	\$	731,348
Resources	\$	10,000,000	\$	10,000,000

- **Fund agency costs for the new Cardinal accounting system**

Provides appropriation to the agency's budget to pay for the agency's share of the costs for the new Cardinal accounting system. The Department of Accounts allocates the yearly cost of the system to agencies based upon the number of transactions the agency completed in the previous fiscal year.

		FY 2015		FY 2016
General Fund	\$	0	\$	56,615

- **Fund changes in state employee workers' compensation premiums**

Adjusts the agency's budget for workers' compensation premiums based on the allocation of 2015 and 2016 program costs provided by the Department of Human Resource Management. The allocation is based on the historical experience of the agency and reflects the current policy of providing agencies with 50 percent of any increased costs and allowing agencies to retain 50 percent of any reduced costs.

		FY 2015		FY 2016
General Fund	\$	(7,675)	\$	(7,070)

- **Increase the Neighborhood Assistance Act tax credit**

Increases the Neighborhood Assistance Act tax credit cap by \$1.0 million in the first year and \$2.0 million in the second year. This amendment increases the Neighborhood Assistance Act tax credit cap to \$16 million in the first year and \$17 million in the second year. The tax credit may be claimed by businesses and individuals that donate to neighborhood organizations for approved programs that benefit impoverished people.

		FY 2015		FY 2016
Resources	\$	(1,000,000)	\$	(2,000,000)

- **Provide additional staff for the administration of the E-911 Wireless Tax**

Provides additional funding and one full-time position to administer the E-911 Wireless Tax. The agency has accepted greater responsibility for administering the tax over the last three years.

		FY 2015		FY 2016
Nongeneral Fund	\$	50,000	\$	50,000
Authorized Positions		1.00		1.00

- **Provide additional staff for the administration of the Insurance Premiums License Tax**

Provides additional funding and three full-time positions to administer the Insurance Premiums License Tax. The program was transferred from the State Corporation Commission to the agency as of January 1, 2013.

		FY 2015		FY 2016
Nongeneral Fund	\$	210,632	\$	210,632
Authorized Positions		3.00		3.00

- **Provide additional staff for the administration of the Motor Vehicle Rental Tax**

Provides one full-time position to administer the Motor Vehicle Rental Tax. The program was transferred from the Department of Motor Vehicles to the agency as of July 1, 2012.

		FY 2015		FY 2016
Authorized Positions		1.00		1.00

- **Provide funding for information technology security analysts and software**

Provides funding for four full-time positions and security software. This amendment will add additional security for taxpayer information and vulnerability testing for the agency's applications.

		FY 2015		FY 2016
General Fund	\$	745,600	\$	520,600
Authorized Positions		4.00		4.00

- **Provide funding for new mobile applications and computer tablets**

Provides funding to develop new mobile applications and purchase computer tablets for field collector and auditor staff. The new tablets will enable field collectors to accept debit and credit card payments and create new operational efficiencies for both collectors and auditors.

		FY 2015		FY 2016
General Fund	\$	406,180	\$	880,720
Resources	\$	500,000	\$	1,500,000

- **Transfer appropriation to properly reflect service area**

Makes a technical change to move appropriation between service areas to properly reflect the agency's organization. This action nets to zero.

## Department of the Treasury

As steward of the Commonwealth's financial resources, the Department of the Treasury's mission is to ensure excellence in the management of its banking, investing, and financing services and the administration of unclaimed property and insurance programs.

### Operating Budget Summary

	General Fund		Nongeneral Fund		Personnel Costs	
2011 Appropriation	\$	7,933,287	\$	10,417,344	\$	9,060,163
2012 Appropriation	\$	7,796,907	\$	10,752,123	\$	9,229,112
2013 Appropriation	\$	8,679,439	\$	10,737,794	\$	9,311,552
2014 Appropriation	\$	7,767,081	\$	10,737,794	\$	9,311,552
2015 Base Budget	\$	7,767,081	\$	10,737,794	\$	9,277,951
2015 Addenda	\$	28,007	\$	369,760	\$	387,481
2015 Total	\$	7,795,088	\$	11,107,554	\$	9,665,432
2016 Base Budget	\$	7,767,081	\$	10,737,794	\$	9,277,951
2016 Addenda	\$	59,893	\$	200,000	\$	387,481
2016 Total	\$	7,826,974	\$	10,937,794	\$	9,665,432

### Authorized Positions Summary

	General Fund		Nongeneral Fund		Total Positions	
2011 Appropriation		38.50		82.50		121.00
2012 Appropriation		38.50		82.50		121.00
2013 Appropriation		35.50		85.50		121.00
2014 Appropriation		35.50		85.50		121.00
2015 Base Budget		35.50		85.50		121.00
2015 Addenda		0.00		0.00		0.00
2015 Total		35.50		85.50		121.00
2016 Base Budget		35.50		85.50		121.00
2016 Addenda		0.00		0.00		0.00
2016 Total		35.50		85.50		121.00

### Recommended Operating Budget Addenda

- Distribute Central Appropriation amounts to agency budgets**

Adjusts the agency budget to reflect amounts moved to or from Central Appropriations to cover the continued cost of public employee salary increases, increases in state employee health insurance premiums, changes in state employee retirement and other benefit contribution rates, and other centrally funded items being continued from the 2012-14 biennium into the 2014-16 biennium.

	FY 2015		FY 2016	
General Fund	\$	176,493	\$	176,493

- Remove one-time spending to the estate of Bennett Barbour**

Removes one-time spending to the estate of Bennett Barbour as provided for in Senate Bill 1132.

	FY 2015		FY 2016	
General Fund	\$	(162,527)	\$	(162,527)

- Adjust agency appropriation for the cost of Performance Budgeting system charges**

Provides appropriation to pay for the agency's share of ongoing Performance Budgeting system operating and maintenance costs. The general fund share of this cost was previously budgeted in Central Appropriations.

	FY 2015		FY 2016	
General Fund	\$	769	\$	769

- Adjust funding for premium changes in the Automobile Insurance Liability program**

Adjusts agency funding for the approved premium changes in the state's Automobile Insurance Liability program.

	FY 2015		FY 2016	
General Fund	\$	3	\$	3

- Adjust funding to agencies for information technology and telecommunication charges**

Adjusts the agency budget for information technology and telecommunication charges based on the required cost of living adjustments contained in the Northrop Grumman contract and the elimination of the debt recovery surcharge originally approved by the Joint Legislative Audit and Review Commission on July 12, 2010.

	FY 2015		FY 2016	
General Fund	\$	2,686	\$	20,735

- Adjust funding to reflect changes in rent charges at the seat of government**

Adjusts agency funding for changes in the cost of rent charges at the seat of government. Overall rent rate changes are the result of additional costs to maintain facilities.

	FY 2015		FY 2016	
General Fund	\$	10,560	\$	17,230

- Fund agency costs for the new Cardinal accounting system**

Provides appropriation to the agency's budget to pay for the agency's share of the costs for the new Cardinal accounting system. The Department of Accounts allocates the yearly cost of the system to agencies based upon the number of transactions the agency completed in the previous fiscal year.

	FY 2015		FY 2016	
General Fund	\$	0	\$	7,133

- **Fund changes in state employee workers' compensation premiums**

Adjusts the agency's budget for workers' compensation premiums based on the allocation of 2015 and 2016 program costs provided by the Department of Human Resource Management. The allocation is based on the historical experience of the agency and reflects the current policy of providing agencies with 50 percent of any increased costs and allowing agencies to retain 50 percent of any reduced costs.

	FY 2015	FY 2016
General Fund	\$ 23	\$ 57

- **Provide appropriation for a project manager to oversee the Unclaimed Property system web migration project**

Provides appropriation to contract a project manager in 2015 to oversee the Unclaimed Property Division's web migration project.

	FY 2015	FY 2016
Nongeneral Fund	\$ 169,760	\$ 0

- **Reclassify positions in the Unclaimed Property Division**

Provides appropriation to reclassify approximately 35 positions in the Unclaimed Property Division from clerical positions to financial positions and adjusts the pay bands accordingly. Reclassification will more accurately reflect the duties and responsibilities of these positions.

	FY 2015	FY 2016
Nongeneral Fund	\$ 200,000	\$ 200,000

- **Transfer appropriation to properly reflect service area**

Makes a technical change to move appropriation between service areas to properly reflect the agency's spending. This action nets to zero.

## Treasury Board

To provide sufficient appropriations for the payment of outstanding and future debt obligations of the Commonwealth. (While the Treasury Board is tasked by statute with many duties, the Treasury Board budget is limited to amounts required to pay principal and interest on tax-supported debt obligations of the Commonwealth.)

## Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Costs
2011 Appropriation	\$ 542,403,715	\$ 28,477,248	\$ 0
2012 Appropriation	\$ 570,703,754	\$ 50,680,671	\$ 0
2013 Appropriation	\$ 607,690,036	\$ 49,643,278	\$ 0
2014 Appropriation	\$ 613,642,025	\$ 49,630,877	\$ 0
2015 Base Budget	\$ 613,642,025	\$ 49,630,877	\$ 0
2015 Addenda	\$ 75,563,079	\$ 477,921	\$ 0
2015 Total	\$ 689,205,104	\$ 50,108,798	\$ 0
2016 Base Budget	\$ 613,642,025	\$ 49,630,877	\$ 0
2016 Addenda	\$ 121,094,873	\$ 247,385	\$ 0
2016 Total	\$ 734,736,898	\$ 49,878,262	\$ 0

## Authorized Positions Summary

	General Fund	Nongeneral Fund	Total Positions
2011 Appropriation	0.00	0.00	0.00
2012 Appropriation	0.00	0.00	0.00
2013 Appropriation	0.00	0.00	0.00
2014 Appropriation	0.00	0.00	0.00
2015 Base Budget	0.00	0.00	0.00
2015 Addenda	0.00	0.00	0.00
2015 Total	0.00	0.00	0.00
2016 Base Budget	0.00	0.00	0.00
2016 Addenda	0.00	0.00	0.00
2016 Total	0.00	0.00	0.00

## Recommended Operating Budget Addenda

- **Provide debt service for projects and equipment**

Increases funding for debt service on bonds to be issued by the Virginia Public Building Authority and the Virginia College Building Authority for capital projects, and higher education equipment authorized for bond financing. Also, adds the Chesapeake City Jail to the list of projects approved for reimbursement for the state share of the capital costs for the project and appropriates debt service for those projects.

	FY 2015	FY 2016
General Fund	\$ 75,563,079	\$ 121,094,873
Nongeneral Fund	\$ 477,921	\$ 247,385

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