

## Office of Finance

The Honorable K. Joseph Flores, 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 Planning and Budget](#)

[Board of Accountancy](#)

[Department of Taxation](#)

[Department of Accounts](#)

[Department of The Treasury](#)

[Department of Accounts Transfer Payments](#)

[Treasury Board](#)

For agency details, click the applicable link above to open the agency budget document page.

### Operating Summary for Office of Finance (Dollars in Millions)

Funds	FY 2023 Base Budget	FY 2023 Changes	FY 2023 Total	FY 2024 Base Budget	FY 2024 Changes	FY 2024 Total
<b>Total</b>	<b>\$3,353.8</b>	<b>\$1,502.4</b>	<b>\$4,856.2</b>	<b>\$3,353.8</b>	<b>(\$484.4)</b>	<b>\$2,869.3</b>
General	\$2,630.9	\$1,474.7	<b>\$4,105.7</b>	\$2,630.9	<b>(\$515.2)</b>	<b>\$2,115.7</b>
Special	\$13.2	\$0.1	<b>\$13.3</b>	\$13.2	\$0.1	<b>\$13.3</b>
Higher Education	\$31.5	\$0.0	<b>\$31.5</b>	\$31.5	\$0.0	<b>\$31.5</b>
Operating						
Commonwealth	\$0.2	\$0.0	<b>\$0.2</b>	\$0.2	\$0.0	<b>\$0.2</b>
Transportation						
Internal Service	\$38.5	\$14.7	<b>\$53.2</b>	\$38.5	\$18.2	<b>\$56.8</b>
Trust and Agency	\$122.3	\$12.9	<b>\$135.2</b>	\$122.3	\$12.9	<b>\$135.3</b>
Dedicated Special	\$511.2	\$0.5	<b>\$511.7</b>	\$511.2	\$0.5	<b>\$511.7</b>
Federal	\$5.9	<b>(\$0.5)</b>	<b>\$5.4</b>	\$5.9	<b>(\$1.0)</b>	<b>\$4.9</b>

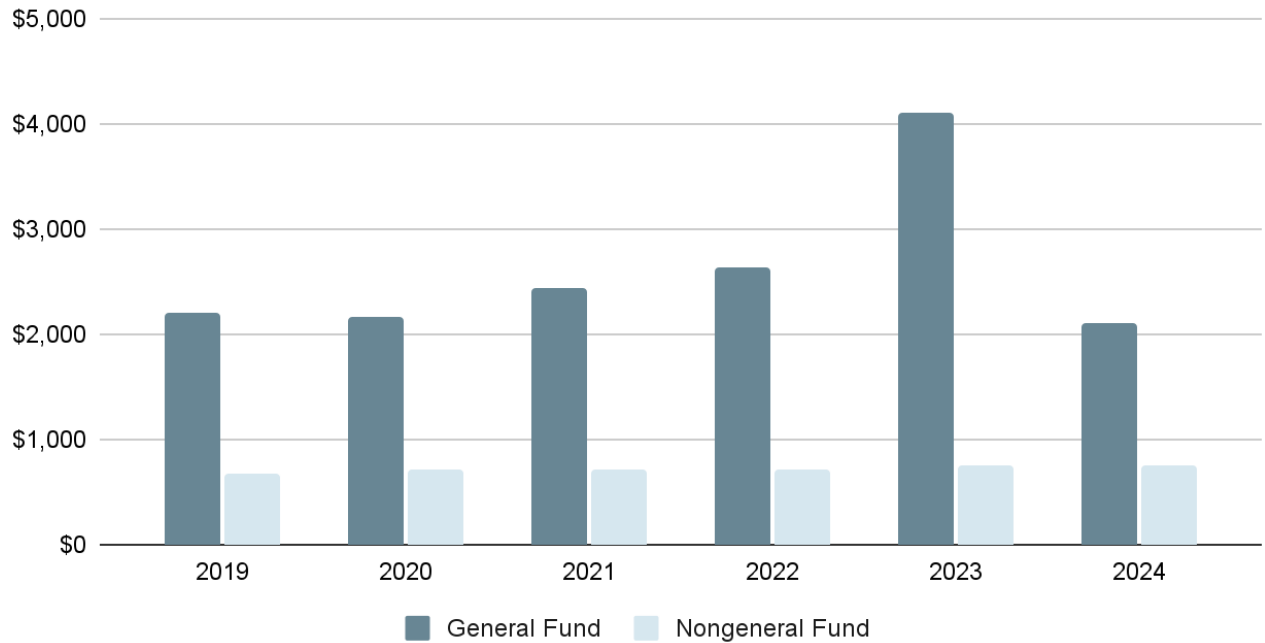
### Authorized Positions for Office of Finance

Funds	FY 2023 Base Budget	FY 2023 Changes	FY 2023 Totals	FY 2024 Base Budget	FY 2024 Changes	FY 2024 Totals
<b>Total</b>	<b>1,342.00</b>	<b>12.00</b>	<b>1,354.00</b>	<b>1,342.00</b>	<b>12.00</b>	<b>1,354.00</b>
General Fund	1,123.20	7.50	<b>1,130.70</b>	1,123.20	7.50	<b>1,130.70</b>
Nongeneral Fund	218.80	4.50	<b>223.30</b>	218.80	4.50	<b>223.30</b>

## Operating Budget History

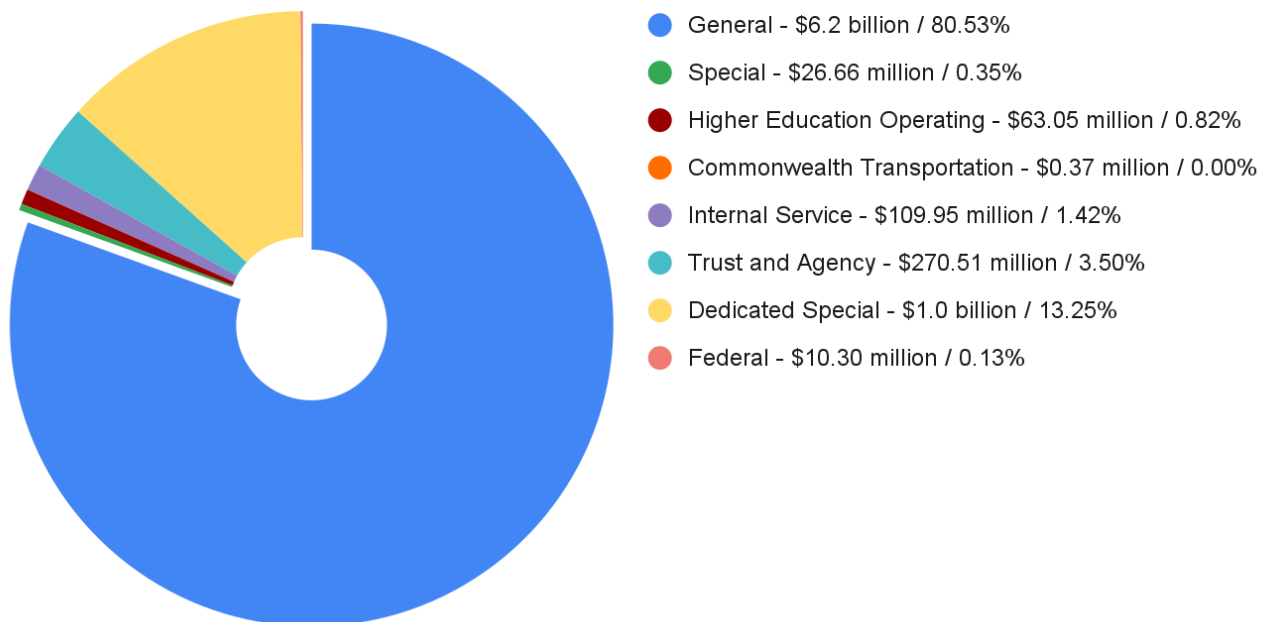
### Office of Finance

(Dollars in Millions)



## 2022-2024 Biennium Total Proposed Operating Budget

### Office of Finance



[For more information, click here to see the budget page for this Secretariat / Department](#)

**Part B: Executive Biennial Budget - 2022-2024 Biennium**

**Secretary of Finance**

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$667,595	\$0	\$487,411	4.00	0.00	4.00
2020 Appropriation	\$667,595	\$0	\$487,411	4.00	0.00	4.00
2021 Appropriation	\$685,384	\$0	\$581,023	4.00	0.00	4.00
2022 Appropriation	\$685,384	\$0	\$581,023	4.00	0.00	4.00
2023 Base Budget	\$685,384	\$0	\$639,538	4.00	0.00	4.00
2023 Intro Changes	\$44,541	\$0	\$37,468	0.00	0.00	0.00
<b>2023 Total</b>	<b>\$729,925</b>	<b>\$0</b>	<b>\$677,006</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>
2024 Base Budget	\$685,384	\$0	\$639,538	4.00	0.00	4.00
2024 Intro Changes	\$44,541	\$0	\$37,468	0.00	0.00	0.00
<b>2024 Total</b>	<b>\$729,925</b>	<b>\$0</b>	<b>\$677,006</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>

**Operating Budget Changes**

**Introduced Budget Technical Changes**

**Adjust appropriation for centrally funded changes to agency information technology costs**

Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$1,102)	<u>2024</u> (\$1,102)
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**Adjust appropriation for centrally funded changes to agency rental costs**

Adjusts appropriation for changes to agency rental costs at the seat of government budgeted in Central Appropriations, Item 478 D. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$7,182	<u>2024</u> \$7,182
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**Adjust appropriation for centrally funded changes to Cardinal Financials System charges**

Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$180	<u>2024</u> \$180
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**Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges**

Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$779	<u>2024</u> \$779
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**Adjust appropriation for centrally funded changes to Performance Budgeting system charges**

Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$9	<u>2024</u> \$9
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**Adjust appropriation for centrally funded changes to state health insurance premiums**

Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$1,162	<u>2024</u> \$1,162
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**Adjust appropriation for centrally funded five percent salary increase for state employees**

Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$31,519	<u>2024</u> \$31,519
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**Adjust appropriation for centrally funded general liability premium charges**

Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$111	<u>2024</u> \$111
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**Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System**

Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$22)	<u>2024</u> (\$22)
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## Part B: Executive Biennial Budget - 2022-2024 Biennium

		<u>2023</u>	<u>2024</u>
<b>Adjust appropriation for centrally funded retirement rate changes</b>			
Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	\$4,736	\$4,736
<b>Adjust appropriation for centrally funded state employee other post-employment benefit rate changes</b>			
Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	\$51	\$51
<b>Adjust appropriation for centrally funded workers' compensation premium changes</b>			
Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	(\$64)	(\$64)

## Department of Accounts

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$13,493,096	\$28,104,053	\$16,640,375	115.00	54.00	169.00
2020 Appropriation	\$13,493,096	\$28,861,261	\$16,828,093	115.00	54.00	169.00
2021 Appropriation	\$13,572,366	\$29,783,994	\$16,515,032	115.00	54.00	169.00
2022 Appropriation	\$13,407,366	\$39,516,151	\$16,946,304	115.00	54.00	169.00
2023 Base Budget	\$13,407,366	\$39,516,151	\$17,398,649	115.00	54.00	169.00
2023 Intro Changes	\$650,314	\$14,681,005	\$1,290,103	0.00	0.00	0.00
<b>2023 Total</b>	<b>\$14,057,680</b>	<b>\$54,197,156</b>	<b>\$18,688,752</b>	<b>115.00</b>	<b>54.00</b>	<b>169.00</b>
2024 Base Budget	\$13,407,366	\$39,516,151	\$17,398,649	115.00	54.00	169.00
2024 Intro Changes	\$650,314	\$18,267,455	\$1,592,703	0.00	0.00	0.00
<b>2024 Total</b>	<b>\$14,057,680</b>	<b>\$57,783,606</b>	<b>\$18,991,352</b>	<b>115.00</b>	<b>54.00</b>	<b>169.00</b>

### Operating Budget Changes

#### Introduced Budget Technical Changes

##### Adjust appropriation for centrally funded changes to agency information technology costs

		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	\$113,567	\$113,567
	Nongeneral Fund	\$401,399	\$401,399

##### Adjust appropriation for centrally funded changes to Cardinal Financials System charges

		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	(\$6,517)	(\$6,517)
	Nongeneral Fund	\$1,479	\$1,479

##### Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges

		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	\$17,236	\$17,236
	Nongeneral Fund	\$12,965	\$12,965

##### Adjust appropriation for centrally funded changes to Performance Budgeting system charges

		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	(\$73)	(\$73)
	Nongeneral Fund	\$2,195	\$2,195

##### Adjust appropriation for centrally funded changes to state health insurance premiums

		<u>2023</u>	<u>2024</u>
Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	\$37,987	\$37,987
	Nongeneral Fund	\$17,628	\$17,628

## Part B: Executive Biennial Budget - 2022-2024 Biennium

### Adjust appropriation for centrally funded five percent salary increase for state employees

Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$421,835	\$421,835
	Nongeneral Fund	\$312,687	\$312,687

### Adjust appropriation for centrally funded general liability premium charges

Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$2,341	\$2,341
	Nongeneral Fund	\$2,289	\$2,289

### Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System

Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	(\$466)	(\$466)
	Nongeneral Fund	(\$447)	(\$447)

### Adjust appropriation for centrally funded retirement rate changes

Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$63,379	\$63,379
	Nongeneral Fund	\$46,979	\$46,979

### Adjust appropriation for centrally funded state employee other post-employment benefit rate changes

Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$674	\$674
	Nongeneral Fund	\$501	\$501

### Adjust appropriation for centrally funded workers' compensation premium changes

Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$351	\$351

### Introduced Budget Non-Technical Changes

#### Adjust appropriation for the Cardinal Financials System internal service fund

Aligns appropriation for the Cardinal Financials System internal service fund with projected operating expenses.		<u>2023</u>	<u>2024</u>
	Nongeneral Fund	\$613,326	\$4,318,365

#### Adjust appropriation for the Cardinal Human Capital Management System internal service fund

Aligns appropriation for the Cardinal Human Capital Management System internal service fund with projected operating expenses.		<u>2023</u>	<u>2024</u>
	Nongeneral Fund	\$12,750,124	\$12,455,166

#### Adjust appropriation for the Payroll Service Bureau internal service fund

Aligns appropriation for the Payroll Service Bureau internal service fund with projected operating expenses.		<u>2023</u>	<u>2024</u>
	Nongeneral Fund	\$306,773	\$412,674

#### Adjust appropriation for the Performance Budgeting System internal service fund

Aligns appropriation for the Performance Budgeting System internal service fund with projected operating expenses.		<u>2023</u>	<u>2024</u>
	Nongeneral Fund	\$213,107	\$283,575

### Update Cardinal Governance Committee language

Updates language establishing the Cardinal Governance Committee, which evaluates and recommends expansion options for the Cardinal Financials and Human Capital Management (HCM) applications, and adds a \$12.0 million working capital advance for Cardinal program start-up funding. There is a companion amendment in the caboose budget authorizing this working capital advance.

Part B: Executive Biennial Budget - 2022-2024 Biennium

**Department of Accounts Transfer Payments**

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$1,341,622,895	\$557,930,925	\$162,260	0.00	1.00	1.00
2020 Appropriation	\$1,261,836,731	\$585,961,960	\$167,325	0.00	1.00	1.00
2021 Appropriation	\$1,495,332,411	\$588,180,330	\$179,106	0.00	1.00	1.00
2022 Appropriation	\$1,628,895,000	\$588,400,824	\$188,037	0.00	1.00	1.00
2023 Base Budget	\$1,628,895,000	\$588,400,824	\$198,633	0.00	1.00	1.00
2023 Intro Changes	\$1,403,216,028	\$0	\$0	0.00	0.00	0.00
<b>2023 Total</b>	<b>\$3,032,111,028</b>	<b>\$588,400,824</b>	<b>\$198,633</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
2024 Base Budget	\$1,628,895,000	\$588,400,824	\$198,633	0.00	1.00	1.00
2024 Intro Changes	(\$648,515,000)	\$0	\$0	0.00	0.00	0.00
<b>2024 Total</b>	<b>\$980,380,000</b>	<b>\$588,400,824</b>	<b>\$198,633</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

**Operating Budget Changes**

Introduced Budget Technical Changes

**Remove appropriation for one-time Revenue Reserve Fund deposit**

Removes appropriation for a one-time deposit to the Revenue Reserve Fund.

	<u>2023</u>	<u>2024</u>
General Fund	(\$650,000,000)	(\$650,000,000)

Introduced Budget Non-Technical Changes

**Increase appropriation to align financial assistance to localities with current distribution projections**

Adjusts general fund appropriation for certain tax revenue distributions to localities to match current distribution projections.

	<u>2023</u>	<u>2024</u>
General Fund	\$1,485,000	\$1,485,000

**Appropriate mandatory Revenue Stabilization Fund deposit**

Provides the mandatory deposit to the Revenue Stabilization Fund in fiscal year 2023.

	<u>2023</u>	<u>2024</u>
General Fund	\$1,127,733,028	\$0
GF Resources	\$1,127,733,028	\$0

**Provide a payment to the Virginia Retirement System to reduce unfunded liabilities**

Increases general fund appropriation to make a deposit to the Virginia Retirement System to reduce unfunded liabilities, contingent on revenue estimates being met as assessed in July 2022.

	<u>2023</u>	<u>2024</u>
General Fund	\$923,998,000	\$0

**Part B: Executive Biennial Budget - 2022-2024 Biennium**

**Department of Planning and Budget**

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$7,963,865	\$0	\$6,668,910	67.00	3.00	70.00
2020 Appropriation	\$8,015,465	\$0	\$6,835,972	67.00	3.00	70.00
2021 Appropriation	\$8,651,148	\$0	\$6,815,678	67.00	3.00	70.00
2022 Appropriation	\$8,651,148	\$0	\$6,815,678	67.00	3.00	70.00
2023 Base Budget	\$8,651,148	\$0	\$7,216,512	67.00	3.00	70.00
2023 Intro Changes	(\$153,990)	\$0	\$301,385	0.00	0.00	0.00
<b>2023 Total</b>	<b>\$8,497,158</b>	<b>\$0</b>	<b>\$7,517,897</b>	<b>67.00</b>	<b>3.00</b>	<b>70.00</b>
2024 Base Budget	\$8,651,148	\$0	\$7,216,512	67.00	3.00	70.00
2024 Intro Changes	(\$153,990)	\$0	\$301,385	0.00	0.00	0.00
<b>2024 Total</b>	<b>\$8,497,158</b>	<b>\$0</b>	<b>\$7,517,897</b>	<b>67.00</b>	<b>3.00</b>	<b>70.00</b>

**Operating Budget Changes**

**Introduced Budget Technical Changes**

**Adjust appropriation for centrally funded changes to agency information technology costs**

Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$533,915)	<u>2024</u> (\$533,915)
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**Adjust appropriation for centrally funded changes to Cardinal Financials System charges**

Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$1,076)	<u>2024</u> (\$1,076)
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**Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges**

Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$10,336	<u>2024</u> \$10,336
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**Adjust appropriation for centrally funded changes to Human Resources Shared Service Center charges**

Adjusts appropriation for Human Resources Shared Service Center internal service fund charges budgeted in Central Appropriations, Item 478 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$67,256	<u>2024</u> \$67,256
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**Adjust appropriation for centrally funded changes to Performance Budgeting system charges**

Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$36)	<u>2024</u> (\$36)
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**Adjust appropriation for centrally funded changes to state health insurance premiums**

Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$15,756	<u>2024</u> \$15,756
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**Adjust appropriation for centrally funded five percent salary increase for state employees**

Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$247,974	<u>2024</u> \$247,974
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## Part B: Executive Biennial Budget - 2022-2024 Biennium

### Adjust appropriation for centrally funded general liability premium charges

Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$2,389	<u>2024</u> \$2,389
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### Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System

Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$353)	<u>2024</u> (\$353)
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### Adjust appropriation for centrally funded retirement rate changes

Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$37,257	<u>2024</u> \$37,257
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### Adjust appropriation for centrally funded state employee other post-employment benefit rate changes

Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$398	<u>2024</u> \$398
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### Adjust appropriation for centrally funded workers' compensation premium changes

Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> \$24	<u>2024</u> \$24
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## Department of Taxation

### Operating Budget Summary

	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$101,948,266	\$12,310,705	\$73,180,366	894.00	56.00	950.00
2020 Appropriation	\$101,457,127	\$12,267,283	\$73,644,136	897.00	56.00	953.00
2021 Appropriation	\$107,110,104	\$12,482,691	\$73,536,388	905.00	56.00	961.00
2022 Appropriation	\$107,702,426	\$12,482,691	\$73,978,849	905.00	56.00	961.00
2023 Base Budget	\$107,702,426	\$12,482,691	\$75,533,755	905.00	56.00	961.00
2023 Intro Changes	\$2,247,386	\$28,396	\$4,317,010	7.00	0.00	7.00
<b>2023 Total</b>	<b>\$109,949,812</b>	<b>\$12,511,087</b>	<b>\$79,850,765</b>	<b>912.00</b>	<b>56.00</b>	<b>968.00</b>
2024 Base Budget	\$107,702,426	\$12,482,691	\$75,533,755	905.00	56.00	961.00
2024 Intro Changes	\$1,553,471	\$28,396	\$4,330,115	7.00	0.00	7.00
<b>2024 Total</b>	<b>\$109,255,897</b>	<b>\$12,511,087</b>	<b>\$79,863,870</b>	<b>912.00</b>	<b>56.00</b>	<b>968.00</b>

### Authorized Position Summary

### Operating Budget Changes

#### Introduced Budget Technical Changes

#### Adjust appropriation for centrally funded changes to agency information technology costs

Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$2,605,923)	<u>2024</u> (\$2,605,923)
	Nongeneral Fund	(\$107,442)	(\$107,442)

#### Adjust appropriation for centrally funded changes to agency rental costs

Adjusts appropriation for changes to agency rental costs at the seat of government budgeted in Central Appropriations, Item 478 D. of Chapter 552, 2021 Acts of Assembly, Special Session I.	General Fund	<u>2023</u> (\$148,804)	<u>2024</u> (\$148,804)
	Nongeneral Fund	(\$7,556)	(\$7,556)

## Part B: Executive Biennial Budget - 2022-2024 Biennium

### Adjust appropriation for centrally funded changes to Cardinal Financials System charges

Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	(\$202,216)	(\$202,216)
	Nongeneral Fund	(\$27,870)	(\$27,870)

### Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges

Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$171,041	\$171,041
	Nongeneral Fund	\$7,805	\$7,805

### Adjust appropriation for centrally funded changes to Performance Budgeting system charges

Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	(\$560)	(\$560)
	Nongeneral Fund	(\$119)	(\$119)

### Adjust appropriation for centrally funded changes to state health insurance premiums

Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$314,863	\$314,863
	Nongeneral Fund	\$14,074	\$14,074

### Adjust appropriation for centrally funded five percent salary increase for state employees

Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$2,862,682	\$2,862,682
	Nongeneral Fund	\$130,642	\$130,642

### Adjust appropriation for centrally funded general liability premium charges

Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$13,191	\$13,191

### Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System

Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	(\$4,693)	(\$4,693)
	Nongeneral Fund	(\$385)	(\$385)

### Adjust appropriation for centrally funded retirement rate changes

Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$430,101	\$430,101
	Nongeneral Fund	\$19,627	\$19,627

### Adjust appropriation for centrally funded state employee other post-employment benefit rate changes

Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	\$4,575	\$4,575
	Nongeneral Fund	\$210	\$210

### Adjust appropriation for centrally funded workers' compensation premium changes

Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
	General Fund	(\$6,468)	(\$6,468)
	Nongeneral Fund	(\$590)	(\$590)

### Introduced Budget Non-Technical Changes

#### Provide funding to implement tax policy changes

Provides for the administrative costs of implementing tax policy changes proposed in the budget bill.		<u>2023</u>	<u>2024</u>
	General Fund	\$785,000	\$95,000

## Part B: Executive Biennial Budget - 2022-2024 Biennium

<b>Expand scope of the electronic filing mandate for individual tax payments</b>		<u>2023</u>	<u>2024</u>
Expands the electronic filing mandate for estimated tax payments by lowering the threshold to individuals who have an estimated payment that exceeds \$1,500. Electronic filing of payments is more efficient for the Commonwealth and should lead to cost savings.		General Fund	\$2,141
			(\$12,359)
<b>Increase appropriation for assessment and publication of soil use-values</b>		<u>2023</u>	<u>2024</u>
Increases general fund appropriation for additional support for the calculation and publication of soil-use values. The State Land Evaluation Advisory Committee is responsible for publishing these values, and requires additional support to meet these requirements.		General Fund	\$75,000
		GF Resources	\$75,000
<b>Adjust appropriation for centrally funded minimum wage increases</b>		<u>2023</u>	<u>2024</u>
Adjusts appropriation to reflect the increases in the Virginia minimum wage effective May 1, 2021 and January 1, 2022, and budgeted in Central Appropriations, Item 477 T. of Chapter 552, 2021 Acts of Assembly, Special Session I. The amounts provided support the annualized general fund cost of increasing the Virginia minimum wage from \$7.25 per hour to \$11.00 per hour or the equivalent annual salary of \$22,880.		General Fund	\$49,429
<b>Provide funding for additional worker misclassification auditors</b>		<u>2023</u>	<u>2024</u>
Increases general fund appropriation for the addition of seven worker misclassification auditors. The increased audit capacity is expected to generate general fund revenue.		General Fund	\$508,027
		GF Resources	\$216,000
		Authorized Positions	7.00
			\$518,612
			\$496,800
			7.00
<b>Conduct study of local property tax certifications</b>			
Modifies budget language to direct the agency to study and develop a proposal to require that all individuals who conduct local property tax assessments receive state certification and ongoing recertification.			

## Department of the Treasury

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$11,432,877	\$38,453,465	\$11,531,219	31.20	91.80	123.00
2020 Appropriation	\$9,481,059	\$38,457,891	\$11,547,997	31.20	91.80	123.00
2021 Appropriation	\$8,327,408	\$41,966,549	\$12,429,544	32.20	91.80	124.00
2022 Appropriation	\$8,326,657	\$42,076,549	\$12,450,831	32.20	91.80	124.00
2023 Base Budget	\$8,326,657	\$42,076,549	\$12,491,738	32.20	91.80	124.00
2023 Intro Changes	\$8,750,757	\$12,998,590	\$1,006,306	0.50	2.50	3.00
<b>2023 Total</b>	<b>\$17,077,414</b>	<b>\$55,075,139</b>	<b>\$13,498,044</b>	<b>32.70</b>	<b>94.30</b>	<b>127.00</b>
2024 Base Budget	\$8,326,657	\$42,076,549	\$12,491,738	32.20	91.80	124.00
2024 Intro Changes	(\$159,177)	\$13,023,677	\$1,038,078	0.50	2.50	3.00
<b>2024 Total</b>	<b>\$8,167,480</b>	<b>\$55,100,226</b>	<b>\$13,529,816</b>	<b>32.70</b>	<b>94.30</b>	<b>127.00</b>

### Operating Budget Changes

#### Introduced Budget Technical Changes

##### Adjust appropriation for centrally funded changes to agency information technology costs

Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
General Fund		(\$129,621)	(\$129,621)
Nongeneral Fund		(\$201,435)	(\$201,435)

##### Adjust appropriation for centrally funded changes to Cardinal Financials System charges

Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.		<u>2023</u>	<u>2024</u>
General Fund		(\$24,279)	(\$24,279)
Nongeneral Fund		\$14,917	\$14,917

## Part B: Executive Biennial Budget - 2022-2024 Biennium

<b>Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges</b>			
Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$6,363	\$6,363
	Nongeneral Fund	\$16,740	\$16,740
<b>Adjust appropriation for centrally funded changes to Performance Budgeting system charges</b>			
Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	(\$48)	(\$48)
	Nongeneral Fund	\$1,727	\$1,727
<b>Adjust appropriation for centrally funded changes to state health insurance premiums</b>			
Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$10,089	\$10,089
	Nongeneral Fund	\$31,278	\$31,278
<b>Adjust appropriation for centrally funded five percent salary increase for state employees</b>			
Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$132,035	\$132,035
	Nongeneral Fund	\$347,463	\$347,463
<b>Adjust appropriation for centrally funded general liability premium charges</b>			
Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$1,522	\$1,522
	Nongeneral Fund	\$1,763	\$1,763
<b>Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System</b>			
Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	(\$217)	(\$217)
	Nongeneral Fund	(\$490)	(\$490)
<b>Adjust appropriation for centrally funded retirement rate changes</b>			
Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$19,838	\$19,838
	Nongeneral Fund	\$52,204	\$52,204
<b>Adjust appropriation for centrally funded state employee other post-employment benefit rate changes</b>			
Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$213	\$213
	Nongeneral Fund	\$553	\$553
<b>Adjust appropriation for centrally funded workers' compensation premium changes</b>			
Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$191	\$191
	Nongeneral Fund	\$1,003	\$1,003
<b>Remove funding for the relief of Esther Thorne</b>			
Removes one time funding approved for FY 2022 to compensate Esther Thorne, who was wrongly convicted of a crime			
		<u>2023</u>	<u>2024</u>
	General Fund	(\$321,587)	(\$321,587)
<b>Introduced Budget Non-Technical Changes</b>			
<b>Fund new position for Cash Management and Investments Division</b>			
Adjusts general fund and nongeneral fund appropriation for a new analyst position in the Cash Management and Investments Division. This additional position will assist with the management of the Commonwealth's investment portfolios, routine reporting to ratings agencies, and compliance.			
		<u>2023</u>	<u>2024</u>
	General Fund	\$73,558	\$80,243
	Nongeneral Fund	\$73,558	\$80,243
	Authorized Positions	1.00	1.00

## Part B: Executive Biennial Budget - 2022-2024 Biennium

		<u>2023</u>	<u>2024</u>
<b>Increase staffing in Division of Risk Management</b>			
Increases nongeneral fund appropriation to add two positions to the Division of Risk Management. These positions will ensure continuity of operations and assist in managing the Division of Risk Management's increasing workload.	Nongeneral Fund	\$202,426	\$220,828
	Authorized Positions	2.00	2.00
<b>Increase the amount of the annual fee to administer the Security for Public Deposits Act</b>			
Increases the cap on fees charged to banks and savings institutions for the management of the Security for Public Deposits Act (SPDA) from \$100,000 to \$200,000. This revenue increase includes an accompanying appropriation increase, which is necessary for the administration of the SPDA using SPDA designated resources.	Nongeneral Fund	\$76,883	\$76,883
<b>Increase appropriation to cover the increased costs of purchased property insurance</b>			
Increases nongeneral fund appropriation to cover the projected cost of purchased property, aircraft, and watercraft insurance. This change will result in increased premiums for aircraft and watercraft insurance, but not for property insurance.	Nongeneral Fund	\$12,380,000	\$12,380,000
<b>Increase appropriation for operating costs associated with new investment accounting system</b>			
Adjusts nongeneral fund appropriation to cover the increased contracted operating costs of the new investment accounting system and accompanying investment pricing services.	General Fund	\$27,000	\$66,081
<b>Provide appropriation for administrative costs of implementing taxpayer refund</b>			
Provides appropriation for the administrative costs of implementing the taxpayer refund, including banking services, postage, and mailing materials.	General Fund	\$2,500,000	\$0
<b>Provide relief for wrongfully incarcerated individuals</b>			
Increases general fund appropriation in 2023 to provide relief for wrongly incarcerated individuals.	General Fund	\$6,455,700	\$0

## Treasury Board

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$735,190,499	\$47,741,436	\$0	0.00	0.00	0.00
2020 Appropriation	\$764,913,338	\$46,938,123	\$0	0.00	0.00	0.00
2021 Appropriation	\$815,557,436	\$38,600,746	\$0	0.00	0.00	0.00
2022 Appropriation	\$863,243,052	\$38,039,212	\$0	0.00	0.00	0.00
2023 Base Budget	\$863,243,052	\$38,039,212	\$0	0.00	0.00	0.00
2023 Intro Changes	\$59,990,289	(\$467,497)	\$0	0.00	0.00	0.00
<b>2023 Total</b>	<b>\$923,233,341</b>	<b>\$37,571,715</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2024 Base Budget	\$863,243,052	\$38,039,212	\$0	0.00	0.00	0.00
2024 Intro Changes	\$131,348,506	(\$971,390)	\$0	0.00	0.00	0.00
<b>2024 Total</b>	<b>\$994,591,558</b>	<b>\$37,067,822</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Operating Budget Changes

#### Introduced Budget Non-Technical Changes

		<u>2023</u>	<u>2024</u>
<b>Adjust funding for debt service</b>			
Increases funding for debt service on bonds issued by the Virginia Public Building Authority and the Virginia College Building Authority for capital projects and higher education equipment authorized for bond financing.	General Fund	\$59,990,289	\$131,348,506
	Nongeneral Fund	(\$467,497)	(\$971,390)

**Part B: Executive Biennial Budget - 2022-2024 Biennium**

**Board of Accountancy**

	Operating Budget Summary			Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2019 Appropriation	\$0	\$2,476,080	\$1,287,850	0.00	13.00	13.00
2020 Appropriation	\$0	\$2,104,195	\$1,287,850	0.00	13.00	13.00
2021 Appropriation	\$0	\$2,328,158	\$1,428,427	0.00	13.00	13.00
2022 Appropriation	\$0	\$2,328,158	\$1,428,427	0.00	13.00	13.00
2023 Base Budget	\$0	\$2,328,158	\$1,293,214	0.00	13.00	13.00
2023 Intro Changes	\$0	\$439,755	\$263,887	0.00	2.00	2.00
<b>2023 Total</b>	<b>\$0</b>	<b>\$2,767,913</b>	<b>\$1,557,101</b>	<b>0.00</b>	<b>15.00</b>	<b>15.00</b>
2024 Base Budget	\$0	\$2,328,158	\$1,293,214	0.00	13.00	13.00
2024 Intro Changes	\$0	\$439,755	\$263,887	0.00	2.00	2.00
<b>2024 Total</b>	<b>\$0</b>	<b>\$2,767,913</b>	<b>\$1,557,101</b>	<b>0.00</b>	<b>15.00</b>	<b>15.00</b>

**Operating Budget Changes**

**Introduced Budget Technical Changes**

**Adjust appropriation for centrally funded changes to agency information technology costs**

Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 478 C. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> (\$42,591)	<u>2024</u> (\$42,591)
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**Adjust appropriation for centrally funded changes to Cardinal Financials System charges**

Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 478 F. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> (\$1,267)	<u>2024</u> (\$1,267)
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**Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges**

Adjusts appropriation for changes to Cardinal Human Capital Management System internal service fund charges budgeted in Central Appropriations, Item 478 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> \$2,610	<u>2024</u> \$2,610
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**Adjust appropriation for centrally funded changes to Human Resources Shared Service Center charges**

Adjusts appropriation for Human Resources Shared Service Center internal service fund charges budgeted in Central Appropriations, Item 478 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> \$16,997	<u>2024</u> \$16,997
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**Adjust appropriation for centrally funded changes to Performance Budgeting system charges**

Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 478 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> (\$7)	<u>2024</u> (\$7)
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**Adjust appropriation for centrally funded changes to state health insurance premiums**

Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 477 G. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> \$4,589	<u>2024</u> \$4,589
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**Adjust appropriation for centrally funded five percent salary increase for state employees**

Adjusts appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 477 X. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	<u>2023</u> \$51,272	<u>2024</u> \$51,272
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## Part B: Executive Biennial Budget - 2022-2024 Biennium

<b>Adjust appropriation for centrally funded general liability premium charges</b>			
		<u>2023</u>	<u>2024</u>
Adjusts appropriation for general liability premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 478 J. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	\$140	\$140
<b>Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System</b>			
		<u>2023</u>	<u>2024</u>
Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 478 I. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$64)	(\$64)
<b>Adjust appropriation for centrally funded retirement rate changes</b>			
		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to contribution rates for state employee retirement plans budgeted in Central Appropriations, Item 477 H. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	\$7,704	\$7,704
<b>Adjust appropriation for centrally funded state employee other post-employment benefit rate changes</b>			
		<u>2023</u>	<u>2024</u>
Adjusts appropriation for changes to state employee other post-employment benefit rates budgeted in Central Appropriations, Item 477 K. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	\$83	\$83
<b>Adjust appropriation for centrally funded workers' compensation premium changes</b>			
		<u>2023</u>	<u>2024</u>
Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 477 R. of Chapter 552, 2021 Acts of Assembly, Special Session I.	Nongeneral Fund	\$50	\$50
<b>Introduced Budget Non-Technical Changes</b>			
<b>Increase appropriation for licensing system software changes</b>			
		<u>2023</u>	<u>2024</u>
Increases appropriation for licensing system software changes related to upcoming changes in the Certified Public Accountant (CPA) exam.	Nongeneral Fund	\$200,000	\$200,000
<b>Provide appropriation for additional accounting and enforcement positions</b>			
		<u>2023</u>	<u>2024</u>
Provides appropriation and two positions to handle workload increases in the agency's accounting and enforcement divisions.	Nongeneral Fund	\$200,239	\$200,239
	Authorized Positions	2.00	2.00