# **Office of Finance**

# The Honorable Stephen Cummings, Secretary of Finance









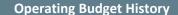
The Secretary of Finance provides guidance to the four key agencies within the Finance Secretariat. These agencies handle all the financial transactions of the Commonwealth — from collecting taxes to paying bills and distributing aid to localities.

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		

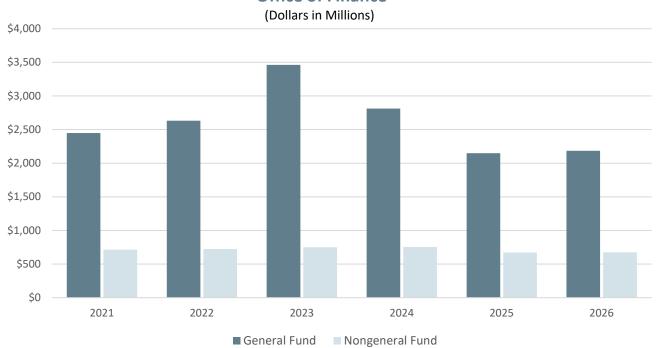
For agency details, click the applicable link above to open the agency budget document page.

Operating Summary for Office of Finance (Dollars in Millions)								
	FY 2025 Base	FY 2025		FY 2026 Base	FY 2026			
Funds	Budget	Changes	FY 2025 Total	Budget	Changes	FY 2026 Total		
Total	\$3,274.92	(\$453.37)	\$2,821.56	\$3,274.92	(\$417.49)	\$2,857.43		
General	\$2,521.29	(\$371.46)	\$2,149.83	\$2,521.29	(\$336.59)	\$2,184.71		
Special	\$13.33	\$0.35	\$13.68	\$13.33	\$0.35	\$13.68		
Higher Education Operating	\$31.53	\$0.00	\$31.53	\$31.53	\$0.00	\$31.53		
Commonwealth Transportation	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19		
Internal Service	\$56.77	(\$7.30)	\$49.47	\$56.77	(\$6.72)	\$50.05		
Trust and Agency	\$135.27	\$15.93	\$151.20	\$135.27	\$16.93	\$152.20		
Dedicated Special	\$511.65	(\$89.96)	\$421.70	\$511.65	(\$89.96)	\$421.70		
Federal	\$4.90	(\$0.94)	\$3.96	\$4.90	(\$1.52)	\$3.38		
		Authorized Po	sitions for Office	e of Finance				

Authorized Positions for Office of Finance						
	FY 2025 Base	FY 2025	FY 2025	<b>FY 2026 Base</b>	FY 2026	FY 2026
Funds	Budget	Changes	Totals	Budget	Changes	Totals
Total	1,349.00	-102.00	1,247.00	1,349.00	-102.00	1,247.00
General Fund	1,125.70	-92.00	1,033.70	1,125.70	-92.00	1,033.70
Nongeneral Fund	223.30	-10.00	213.30	223.30	-10.00	213.30

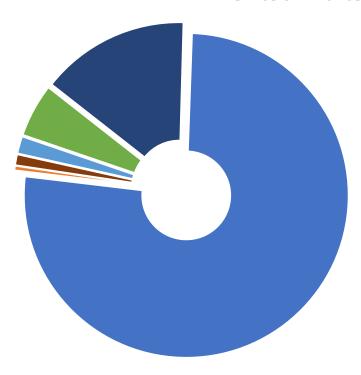


## **Office of Finance**



# 2024-2026 Biennium Total Proposed Operating Budget

### **Office of Finance**



- General \$4.3 billion / 76.33%
- Special \$27.36 million / 0.48%
- Higher Education Operating -\$63.05 million / 1.11%
- Commonwealth Transportation -\$0.37 million / 0.01%
- Internal Service \$99.52 million / 1.75%
- Trust and Agency \$303.40 million / 5.34%
- Dedicated Special \$843.40 million / 14.85%
- Federal \$7.34 million / 0.13%

# Secretary of Finance

	Opera	Operating Budget Summary		<b>Authorized Position Summary</b>			
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions	
2021 Appropriation	on \$685,384	\$O	\$581,023	4.00	0.00	4.00	
2022 Appropriation		\$O	\$581,023	4.00	0.00	4.00	
2023 Appropriation		\$O	\$677,006	4.00	0.00	4.00	
2024 Appropriation		\$O	\$677,006	4.00	0.00	4.00	
2025 Base Budge		\$O	\$684,447	4.00	0.00	4.00	
2025 Intro Change		\$O	\$85,977	0.00	0.00	0.00	
2025 Tot		<b>\$0</b>	\$770,424	4.00	0.00	4.00	
2026 Base Budge	et \$729,925	\$O	\$684,447	4.00	0.00	4.00	
2026 Intro Change	es \$86,414	\$o	\$85,977	0.00	0.00	0.00	
2026 Tot	al \$816,339	\$o	\$770,424	4.00	0.00	4.00	
perating Budget Cha							
ntroduced Budget Tech		hangas ta agansu	information tachna	alamii sasta			
djust appropriation for diusts appropriation fo	•			nogy costs	2025		026
elecommunications usa	0	Ο,		General Fui	nd (\$1,815)	_	2 <b>026</b> 1,815
hapter 2, 2022 Acts of Assembly, Special Session I.					(२१,७१५)	(+	1,01),
djust appropriation for	centrally funded c	hanges to Cardina	l Financials System	charges			
djusts appropriation fo	_				2025	2	026
und charges budgeted i D22 Acts of Assembly, S		itions, item 464 F.	of Chapter 2,	General Fui	nd (\$104)	(\$	\$104)
djust appropriation for	centrally funded c	hanges to Cardina	I Human Capital Ma	ınagement System	charges		
djusts appropriation fo	_	•	•		2025	2	026
ystem internal service f 84 G. of Chapter 2, 2022			ropriations, Item	General Fund \$496		\$	496
djust appropriation for	centrally funded c	hanges to Perforn	nance Budgeting sy	stem charges			
djusts appropriation fo	_		•		2025	2	026
ervice fund charges buc hapter 2, 2022 Acts of A	•		1 484 H. of	General Fui	nd (\$19)	(	(\$19)
djust appropriation for	centrally funded c	hanges to state he	ealth insurance pren	niums			
djusts appropriation fo					2025	2	026
udgeted in Central App ssembly, Special Sessio	•	83 G. of Chapter 2,	2022 Acts of	General Fur	nd \$1,875	\$1	1,875
djust appropriation for	centrally funded f	ive percent salary	increase for state e	mployees			
djusts appropriation fo		,	' '		2025		026
udgeted in Central App ssembly, Special Sessio	•	83 S. of Chapter 2,	2022 Acts of	General Fur	nd \$69,214	\$6	9,214
djust appropriation for	centrally funded in	nternal service fun	ıd charges for the P	ersonnel Managen	ment Information	System	
djusts appropriation fo	_		•		2025	_	026
ervice fund charges buc hapter 2, 2022 Acts of A	•		1 484 I. of	General Fui	nd (\$46)	(:	\$46)
djust appropriation for	centrally funded p	property insurance	premium charges				
Adjusts appropriation fo		•	•		2025	2	026
Department of the Treas	urv's Division of Rig	sk Management bu	iggotod in ( ontrol	General Fur	nd \$1,960	1.	1,960

Adjust appropriation for centrally funded workers' compensation premium chang	es		
Adjusts appropriation for workers' compensation premiums budgeted in		2025	2026
Central Appropriations, Item 483 P. of Chapter 2, 2022 Acts of Assembly, Special Session I.	General Fund	(\$35)	(\$35)
Continue Chapter 1 funding changes: Provide funding for two percent salary incre	ase		
Adjusts appropriation for the two percent salary increase for state and state		2025	2026
supported local employees budgeted in Central Appropriations, Paragraphs S, T, U, and V of Item 483, Chapter 1, 2023 Acts of Assembly, Special Session I.	General Fund	\$14,888	\$14,888

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	Operating Budget Summary			Authori	<b>Authorized Position Summary</b>		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions	
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 Appropriation	\$14,057,680	\$54,197,156	\$18,688,752	115.00	54.00	169.00	
2024 Appropriation	\$14,057,680	\$57,783,606	\$18,991,352	115.00	54.00	169.00	
2025 Base Budget	\$14,057,680	\$57,783,606	\$20,126,551	115.00	54.00	169.00	
2025 Intro Changes	\$892,101	(\$7,202,561)	\$3,294,167	0.00	0.00	0.00	
2025 Total	\$14,949,781	\$50,581,045	\$23,420,718	115.00	54.00	169.00	
2026 Base Budget	\$14,057,680	\$57,783,606	\$20,126,551	115.00	54.00	169.00	
2026 Intro Changes	\$892,101	(\$6,623,596)	\$5,463,845	0.00	0.00	0.00	
2026 Total	\$14,949,781	\$51,160,010	\$25,590,396	115.00	54.00	169.00	

#### **Operating Budget Changes**

Introduced	<b>Budget</b>	<b>Technical</b>	Changes

2022 Acts of Assembly, Special Session I.

Adjust appropriation for centrall	v funded changes to agenc	v information technology costs

Adjusts appropriation for changes to information technology and

telecommunications usage budgeted in Central Appropriations, Item 484 C. of

	deneralifund	3403,700	3403,700
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$2,793,129	\$2,793,129
Adjust appropriation for centrally funded changes to agency leased space costs			
Adjusts appropriation for to increased charges to customer agencies for the		2025	2026
Department of General Services to perform lease administration services.	General Fund	\$368	\$368
budgeted in Central Appropriations, Item 485 K. of Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$149	\$149
Adjust appropriation for centrally funded changes to Cardinal Financials System	charges		
Adjusts appropriation for changes to Cardinal Financials System internal service		2025	2026
fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2,	General Fund	\$1,329	\$1,329

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

Adjusts appropriation for changes to Cardinal Human Capital Management		2025	2026
System internal service fund charges budgeted in Central Appropriations, Item	General Fund	\$10,204	\$10,204
484 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$8.089	\$8,089

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

Adjusts appropriation for changes to Performance Budgeting system internal		2025	2026
service fund charges budgeted in Central Appropriations, Item 484 H. of	General Fund	(\$401)	(\$401)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$320)	(\$320)

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

Adjusts appropriation for the employer's share of health insurance premiums		2025	2026
budgeted in Central Appropriations, Item 483 G. of Chapter 2, 2022 Acts of	General Fund	\$53,191	\$53,191
Assembly, Special Session I.	Nongeneral Fund	\$23,664	\$23,664

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

Adjusts appropriation for the five percent salary increase for state employees		2025	_	2026
budgeted in Central Appropriations, Item 483 S. of Chapter 2, 2022 Acts of	General Fund	\$923,720		\$923,720
Assembly, Special Session I.	Nongeneral Fund	\$732,339		\$732,339

2026

\$483,780

\$3,917

2025

\$483,780

\$3,917

General Fund

Nongeneral Fund

Adjust appropriation for centrally funded information technology auditors and se	ecurity officers		
Adjusts appropriation for information technology auditors and information		2025	2026
security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2,	General Fund	\$88,254	\$88,254
2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$68,531	\$68,531
Adjust appropriation for centrally funded internal service fund charges for the Pe	ersonnel Management	Information Syste	m
Adjusts appropriation for Personnel Management Information System internal		2025	2026
service fund charges budgeted in Central Appropriations, Item 484 I. of	General Fund	(\$1,137)	(\$1,137)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$854)	(\$854)
Adjust appropriation for centrally funded property insurance premium charges			
Adjusts appropriation for property insurance premiums billed by the		2025	2026
Department of the Treasury's Division of Risk Management budgeted in Central	General Fund	\$3,680	\$3,680
Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special	Nongeneral Fund	\$38,489	\$38,489
Session I.			
Adjust appropriation for centrally funded workers' compensation premium chang	ges		
Adjusts appropriation for workers' compensation premiums budgeted in		2025	2026
Central Appropriations, Item 483 P. of Chapter 2, 2022 Acts of Assembly, Special Session I.	General Fund	(\$342)	(\$342)
	Nongeneral Fund	\$408	\$408
Continue Chapter 1 funding changes: Provide funding for two percent salary incre	ease		
Adjusts appropriation for the two percent salary increase for state and state		2025	2026
supported local employees budgeted in Central Appropriations, Paragraphs S, T, U, and V of Item 483, Chapter 1, 2023 Acts of Assembly, Special Session I.	General Fund	\$198,713	\$198,713
Introduced Budget Non-Technical Changes			
Adjust appropriation for unexpended general fund balances		2025	2026
Adjusts general fund appropriation to account for unexpended general fund balances attributable to unfilled vacant positions.	General Fund	(\$869,258)	(\$869,258)
Adjust appropriation for the Cardinal Financials System internal service fund			
Aligns appropriation for the Cardinal Financials System internal service fund		2025	2026
with projected operating expenses.	Nongeneral Fund	(\$6,397,954)	(\$6,212,929)
Adjust appropriation for the Cardinal Human Capital Management System interna	al service fund		
Aligns appropriation for the Cardinal Human Capital Management System		2025	2026
internal service fund with projected operating expenses.	Nongeneral Fund	(\$4,454,669)	(\$4,379,944)
Adjust appropriation for the Payroll Service Bureau internal service fund		2025	2026
Aligns appropriation for the Payroll Service Bureau internal service fund with projected operating expenses.	Nongeneral Fund	(\$103,288)	\$87,527
Adjust appropriation for the Performance Budgeting System internal service fund	d		
Aligns appropriation for the Performance Budgeting System internal service		2025	2026
fund with projected operating expenses.	Nongeneral Fund	\$85,809	\$214,209

# **Department of Accounts Transfer Payments**

	Operating Budget Summary			Authorize	<b>Authorized Position Summary</b>			
		General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions	
	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 Appropriation	\$2,358,113,028	\$588,400,824	\$198,633	0.00	1.00	1.00	
	2024 Appropriation	\$1,675,917,865	\$588,400,824	\$198,633	0.00	1.00	1.00	
	2025 Base Budget	\$1,386,332,425	\$588,400,824	\$197,720	0.00	1.00	1.00	
	2025 Intro Changes	(\$405,952,425)	(\$90,194,739)	\$O	0.00	0.00	0.00	
	2025 Total	\$980,380,000	\$498,206,085	\$197,720	0.00	1.00	1.00	
	2026 Base Budget	\$1,386,332,425	\$588,400,824	\$197,720	0.00	1.00	1.00	
	2026 Intro Changes	(\$405,952,425)	(\$90,194,739)	\$O	0.00	0.00	0.00	
	2026 Total	\$980,380,000	\$498,206,085	\$197,720	0.00	1.00	1.00	
Operating Budget Changes								
tro	duced Budget Technic	al Changes						
ljus	t appropriation for ce	entrally funded ch	anges to Cardinal	Human Capital M	anagement System	charges		
ljus	ts appropriation for c	hanges to Cardina	ıl Human Capital M	Nanagement		2025	2	2026
ystem internal service fund charges budgeted in Central Appropriations, Item Nongeneral Func 84 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.					nd \$124		\$124	
ljus	t appropriation for ce	entrally funded w	orkers' compensa	tion premium cha	nges			
•	ts appropriation for w	•	•	0		2025	2	2026
	al Appropriations, Iter al Session I.	m 483 P. of Chapt	er 2, 2022 Acts of <i>i</i>	Assembly,	Nongeneral Fur	nd (\$85)	(	(\$85)
ljus	t appropriation to ma	itch annual exper	ditures for the di	stributions of the	Virginia Communica	ntions Sales and Use	Tax	
	ves excess nongenera			_		2025	2	2026
าดน	nt of unexpended app	oropriation throug	ghout several fisca	al years.	Nongeneral Fur	nd (\$90,000,000)	(\$90,	000,0
	ve appropriation for			•		2025		2026
emo ınd.	ves appropriation for	a one-time depos	it to the Revenue	Stabilization	General Fur	nd (\$405,952,425)	) (\$405	,952,4
tro	duced Budget Non-Te	chnical Changes						
mir	nate appropriation fo	r Virginia Educati	on Loan Authority	Reserve Fund pro	gram			
	ates appropriation fo	_		•		2025		2026
	program. The Departi rogram have fulfilled				Nongeneral Fur	( ) , , , , ,	(\$19	94,778
rt 3	of the budget bill dir- ing Reserve Fund and	ects the reversion	of the balances ir	both the Loan	GF Resourc	es \$461,864		\$0
rvic		nit for the Revenu	ıe Stabilization an	d Revenue Reserv	e Funds with statut	e		
	combined balance lin	int for the neverit						
ign	combined balance ling the combined balance			n and Revenue		2025	2	2026

# Department of Planning and Budget

telecommunications usage budgeted in Central Appropriations, Item 484 C. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 F. of Chapter 2, General Fund \$435 \$435 \$435 \$435 \$435 \$435 \$435 \$435	Operating Budget Summary			<b>Authorized Position Summary</b>				
2022 Appropriation   \$8,651,148   \$0   \$6,815,678   \$67,00   \$3.00   70.00			_			•		
2023 Appropriation   \$8,497,158   \$0   \$7,517,897   67,00   3.00   70.00	2021 Appropriation	\$8,651,148	\$O	\$6,815,678	67.00	3.00	70.00	
2024 Appropriation   \$8,497,158   \$0   \$7,517,897   67,00   3,00   70,00   2025 Base Budget   \$8,497,158   \$0   \$7,114,761   67,00   3,00   70,00   2025 Intro Changes   \$693,328   \$0   \$1,116,6994   9,00   3,00   70,00   2026 Base Budget   \$8,497,158   \$0   \$7,114,761   67,00   3,00   70,00   2026 Base Budget   \$8,497,158   \$0   \$7,114,761   67,00   3,00   70,00   2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   3,00   70,00   2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   3,00   0,00   58,00   2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   3,00   0,00   58,00   2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   3,00   0,00   58,00   2026 Intro Changes   \$1,175,625   9,00   0,00   0,00   58,00   2026 Intro Changes   \$1,175,625   9,00   0,00   0,00   58,00   2026 Intro Changes   \$1,175,625   9,00   0,00	2022 Appropriation	\$8,651,148	\$O	\$6,815,678	67.00	3.00	70.00	
2025 Base Budget	2023 Appropriation	\$8,497,158	\$O	\$7,517,897	67.00	3.00	70.00	
2025 Intro Changes   \$693,328   \$0   \$1,126,994   9,00   9,00   9,00   58.00     2026 Base Budget   \$8,497,158   \$0   \$7,144,761   \$67,00   3,00   70,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   12,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   9,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   9,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   9,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   9,00     2026 Intro Changes   \$693,328   \$0   \$1,175,625   9,00   9,00   9,00   9,00     2026 Intro Changes   \$1,175,625   9,00   9,00   9,00   9,00   9,00     2026 Intro Changes   \$1,175,625   9,00   9,00   9,00   9,00   9,00     2026 Intro Changes   \$1,175,625   9,00   9,00   9,00   9,00   9,00   9,00     2026 Intro Changes   \$1,175,625   9,00	2024 Appropriation	\$8,497,158	\$O	\$7,517,897	67.00	3.00	70.00	
2025 Total \$9,190,486 \$0 \$8,247,755 \$8.00 0.00 \$70.00   2026 Base Budget \$8,497,158 \$0 \$7,114,761 6,700 3.00 70.00   2026 Intro Charges \$69,3228 \$0 \$1,175,625 9.000 3.00 1.20.00   2026 Total \$9,190,486 \$0 \$8,290,386 \$8.00 0.00 \$58.00   2027 Total \$9,190,486 \$0 \$8,290,386 \$0 \$8.00 0.00 \$58.00   2028 Total \$9,190,486 \$0 \$8,290,386 \$0 \$8.00 0.00 \$58.00   2028 Total \$9,190,486 \$0 \$8,290,386 \$0 \$8.00 0.00 \$0 \$8.00   2028 Total \$9,190,486 \$0 \$8,290,386 \$0 \$8.00 0.00 \$0 \$8.00   2028 Total \$9,190,486 \$0 \$8,290,386 \$0 \$8.00 0.00 \$0 \$8.00   2029 Acts appropriation for charges to information technology and technology costs   2029 Acts of Assembly, Special Session I.  2029 Acts of Assembly, Special Session I.  2029 Acts of Assembly \$0,590 cial Session I.  2020 Acts of Assembly \$0,590 cial Session I.  2021 Acts of Assembly \$0,590 cial Session I.  2022 Acts of Assembly \$0,590 cial Session I.  2023 Acts of Assembly \$0,590 cial Session I.  2024 Acts of Assembly \$0,590 cial Session I.  2025 \$0,500 cial \$	2025 Base Budget	\$8,497,158	\$O	\$7,114,761	67.00	3.00	70.00	
2026 Base Budget \$8,497,158 \$0 \$7,114,761 67.00 3.00 70.00 12.00 2026 Intro Changes \$693,328 \$0 \$1,175,625 9.9.00 -3.00 12.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00 58.00 20.00	2025 Intro Changes	\$693,328	\$O	\$1,126,994	-9.00	-3.00	-12.00	
2026 Intro Changes \$693,328 \$0 \$1,175,625 9.9.00 -3.00 12.00	2025 Total	\$9,190,486	<b>\$0</b>	\$8,241,755	58.00	0.00	58.00	
Operating Budget Changes  Introduced Budget Technical Changes  Adjust appropriation for centrally funded changes to agency information technology and telecommunications usage budgeted in Central Appropriations, Item 484 C. of General Fund \$56,853 \$56,86 (Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Financials System charges  Adjust appropriation for centrally funded changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 484 C. of General Fund \$4355 \$435	2026 Base Budget	\$8,497,158	\$O	\$7,114,761	67.00	3.00	70.00	
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 484 C. of General Fund \$56,853 \$56,85 \$6,85	2026 Intro Changes	\$693,328	\$O	\$1,175,625	-9.00	-3.00	-12.00	
Introduced Budget Technical Changes  Adjust appropriation for centrally funded changes to agency information technology costs  Adjust appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 484 C. of General Fund \$56,853 \$56,85 \$5	2026 Total	\$9,190,486	\$0	\$8,290,386	58.00	0.00	58.00	
Adjust appropriation for centrally funded changes to agency information technology costs  Adjust appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 484 C. of General Fund \$56,853 \$56,85 \$	Operating Budget Chang	ges						
Adjusts appropriation for changes to information technology and telecommunications usage budgeted in Central Appropriations, Item 484 C. of General Fund \$56,853 \$56,856,856,856,856,856,856,856,856,856,8	9	•						
telecommunications usage budgeted in Central Appropriations, Item 484 C. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2, General Fund \$435 \$435 \$435 \$2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjust appropriation for changes to Cardinal Human Capital Management System charges  Adjust appropriation for changes to Cardinal Human Capital Management System charges  Adjust appropriation for changes to Cardinal Human Capital Management General Fund \$6,321		-			ology costs	2025	-	2026
Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 F. of Chapter 2, General Fund \$435 \$435 \$2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  System internal service fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for changes to Cardinal Human Capital Management System charges  System internal service fund charges budgeted in Central Appropriations, Item General Fund \$6,321 \$6,32 \$48.4 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Performance Budgeting system charges  Adjusts appropriation for changes to Performance Budgeting system internal capital fund charges budgeted in Central Appropriations, Item 484 H. of General Fund (\$203) \$2026 \$20		•	0,		General Fund			
Adjusts appropriation for changes to Cardinal Financials System internal service fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2, General Fund \$435 \$435 \$235 \$2026 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjusts appropriation for centrally funded changes to Cardinal Human Capital Management \$2025 \$2026 \$2026 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Performance Budgeting system charges  Adjusts appropriation for centrally funded changes to Performance Budgeting system charges  Adjusts appropriation for centrally funded changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 484 H. of General Fund \$2035 \$2036	Chapter 2, 2022 Acts of Asse	embly, Special Se	ssion I.			- +5-,-55	**	-,-,
fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjusts appropriation for changes to Cardinal Human Capital Management General Fund S6,321 \$6,32	Adjust appropriation for ce	entrally funded cl	nanges to Cardina	l Financials System	charges			
2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjusts appropriation for changes to Cardinal Human Capital Management System charges  Adjust appropriation for changes to Cardinal Human Capital Management General Fund \$6,321 \$6,321 \$6,321 \$6,322 \$48 4 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded changes to Performance Budgeting system charges  Adjusts 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 484 H. of General Fund (\$203) (\$203		-	•					
Adjust appropriation for centrally funded changes to Cardinal Human Capital Management System charges  Adjusts appropriation for changes to Cardinal Human Capital Management  Adjusts appropriation for changes budgeted in Central Appropriations, Item  General Fund  \$6,321  \$6,321  \$6,322  Adjust appropriation for centrally funded changes to Performance Budgeting system charges  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 484 H. of General Fund			tions, item 404 F.	of Chapter 2,	General Fund	d \$435	\$	\$435
System internal service fund charges budgeted in Central Appropriations, Item 484, 6, of Chapter 2, 2022 Acts of Assembly, Special Session 1.  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 484 E. of Chapter 2, 2022 Acts of Assembly, Special Session 1.  Adjust appropriation for centrally funded changes to state health insurance premiums Adjusts appropriation for the employer's share of health insurance premiums Adjusts appropriation for the employer's share of health insurance premiums Adjust appropriation for centrally funded five percent salary increase for state employees Adjust appropriation for centrally funded five percent salary increase for state employees Adjusts appropriation for the five percent salary increase for state employees Adjusts appropriation for the five percent salary increase for state employees Adjusts appropriation for the five percent salary increase for state employees Adjust appropriation for centrally funded information technology auditors and security officers Adjust appropriation for centrally funded information technology auditors and security officers Adjusts appropriation for centrally funded information technology auditors and security officers Adjusts appropriation for centrally funded internal service fund charges for the Personnel Management Information System Adjusts appropriation for centrally funded internal service fund charges for the Personnel Management Information System charges Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 484 I. of General Fund (\$812) (\$812)  Adjust appropriation for property insurance premiums billed by the  Department of the Treasury's Division of Risk Management budgeted in Central General Fund (\$3,377) (\$3,377)			nanges to Cardina	l Human Capital Ma	anagement System o	harges		
484 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 E. of General Fund (\$203) (\$	Adjusts appropriation for cl	nanges to Cardina	al Human Capital <i>N</i>	Management		2025	2	2026
Adjusts appropriation for changes to Performance Budgeting system internal service fund charges budgeted in Central Appropriations, Item 484 H. of General Fund (\$203) (\$203) (\$203) (\$203) (S203) (S2	System internal service fund charges budgeted in Central Appropriations, Item General Fund \$6,321						\$6	6,321
Service fund charges budgeted in Central Appropriations, Item 484 H. of Ceneral Fund (\$203) (\$203) (\$203) (S203) (	Adjust appropriation for ce	entrally funded cl	nanges to Perform	nance Budgeting sy	stem charges			
Chapter 2, 2022 Acts of Assembly, Special Session I.  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 483 G. of Chapter 2, 2022 Acts of General Fund \$22,195 \$22,195 Assembly, Special Session I.  Adjust appropriation for centrally funded five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjust appropriation for the five percent salary increase for state employees  Adjust appropriation for the five percent salary increase for state employees  Adjust appropriation for centrally funded information technology auditors and security officers  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information  Security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, General Fund \$23,915 \$23,915  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 484 I. of General Fund (\$812) (\$812)  Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for Centrally funded property insurance premium charges  Adjusts appropriation for Centrally funded property insurance premium charges  Adjusts appropriation							_	
Adjusts 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 483 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjust appropriation for the five percent salary increase for state employees  Adjust appropriation for centrally funded information technology auditors and security officers  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information  Adjust appropriation for central Appropriations, Item 484 E. of Chapter 2, General Fund \$23,915 \$23,915  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 484 I. of General Fund (\$812) (\$812)  Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premium billed by the Department of the Treasury's Division of Risk Management budgeted in Central General Fund (\$3,377) (\$3,377)	0 0			1 484 H. Of	General Fund	d (\$203)	(\$	\$203)
Adjusts appropriation for the employer's share of health insurance premiums budgeted in Central Appropriations, Item 483 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjust appropriation for the five percent salary increase for state employees  Adjust appropriations, Item 483 S. of Chapter 2, 2022 Acts of General Fund \$543,350 \$543,33  Assembly, Special Session I.  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information \$2025 \$2026 \$2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded internal service fund charges for the Personnel Management Information System Adjusts appropriation for centrally funded internal service fund charges for the Personnel Management Information System Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for Personnel Management Information System internal General Fund (\$812) \$2026				ealth insurance pre	miums			
budgeted in Central Appropriations, Item 483 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded five percent salary increase for state employees  Adjusts appropriation for the five percent salary increase for state employees  Adjusts appropriations, Item 483 S. of Chapter 2, 2022 Acts of General Fund \$543,350 \$	,	•	J	•		2025	2	2026
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 483 S. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information security officers  Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 I. of General Fund (\$812) (\$812) (\$812) Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premium billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special	budgeted in Central Approp	oriations, Item 48		•	General Fund		_	
Adjust appropriation for the five percent salary increase for state employees budgeted in Central Appropriations, Item 483 S. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 I. of General Fund  (\$812)  (\$812)  (\$812)  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premium charges  Adjusts appropriation for property insurance premium billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special								
budgeted in Central Appropriations, Item 483 S. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, General Fund \$23,915 \$23,9	, ,, ,	•			employees			_
Assembly, Special Session I.  Adjust appropriation for centrally funded information technology auditors and security officers  Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, General Fund \$23,915 \$23,915  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 484 I. of General Fund \$812  Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the 2025 2026  Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special	, , , ,	•	•	' '	Conoral Fire			
Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 I. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special			,		General Fund	3 \$543,350	<del>\$</del> 54	43,35
security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2, 2022 Acts of Assembly, Special Session I.  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 484 I. of General Fund (\$812) (\$812)  Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the 2025 2026  Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special	Adjust appropriation for ce	ntrally funded in	formation techno	ology auditors and	security officers			
2022 Acts of Assembly, Special Session I.  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 484 I. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special						2025	2	2026
Adjusts appropriation for Personnel Management Information System internal service fund charges budgeted in Central Appropriations, Item 484 I. of General Fund (\$812) (\$812)  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special General Fund (\$3,377) (\$3,377)	,		riations, Item 484	E. of Chapter 2,	General Fund	d \$23,915	\$2	23,91
service fund charges budgeted in Central Appropriations, Item 484 I. of Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special  (\$812)  (\$812)  (\$812)  (\$812)  (\$812)	Adjust appropriation for ce	entrally funded in	iternal service fun	nd charges for the P	ersonnel Managem	ent Information S	ystem	
Chapter 2, 2022 Acts of Assembly, Special Session I.  Adjust appropriation for centrally funded property insurance premium charges  Adjusts appropriation for property insurance premiums billed by the  Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special		•		•		2025	2	2026
Adjusts appropriation for property insurance premiums billed by the  Department of the Treasury's Division of Risk Management budgeted in Central  Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special  General Fund  (\$3,377)  (\$3,377)				1 404 I. OT	General Fund	d (\$812)	(\$	\$812)
Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special  (\$3,377)	Adjust appropriation for ce	entrally funded p	roperty insurance	premium charges				
Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special			•	•		2025	2	2026
<del></del>	•		•	•	General Fund	d (\$3,377)	(\$]	3,377

Adjust appropriation for centrally funded workers' compensation premium ch	nanges		
Adjusts appropriation for workers' compensation premiums budgeted in		2025	2026
Central Appropriations, Item 483 P. of Chapter 2, 2022 Acts of Assembly, Special Session I.	General Fund	(\$250)	(\$250)
Continue Chapter 1 funding changes: Provide funding for two percent salary in	ncrease		
Adjusts appropriation for the two percent salary increase for state and state		2025	2026
supported local employees budgeted in Central Appropriations, Paragraphs S, T, U, and V of Item 483, Chapter 1, 2023 Acts of Assembly, Special Session I.	General Fund	\$157,901	\$157,901
Adjust operating budget			
Adjusts the agency's operating budget based on expenditure history.			
Introduced Budget Non-Technical Changes			
Adjustment for unspent appropriations		2025	2026
Adjusts for unspent appropriations both years.	General Fund	(\$113,000)	(\$113,000)
Reduce maximum employment level		2025	2026
Eliminates vacant positions.	Authorized Positions	(12.00)	(12.00)

# **Department of Taxation**

	Operating Budget Summary			Authorized Position Summary			
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions	
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 Appropriation	\$110,235,175	\$12,511,087	\$79,653,348	907.00	56.00	963.00	
2024 Appropriation	\$110,016,408	\$12,511,087	\$79,539,081	907.00	56.00	963.00	
2025 Base Budget	\$108,916,408	\$12,511,087	\$76,444,771	907.00	56.00	963.00	
2025 Intro Changes	\$8,013,960	\$256,978	\$8,113,483	-82.00	0.00	-82.00	
2025 Total	\$116,930,368	\$12,768,065	\$84,558,254	825.00	56.00	881.00	
2026 Base Budget	\$108,916,408	\$12,511,087	\$76,444,771	907.00	56.00	963.00	
2026 Intro Changes	\$8,013,960	\$256,978	\$8,113,483	-82.00	0.00	-82.00	
2026 Total	\$116,930,368	\$12,768,065	\$84,558,254	825.00	56.00	881.00	

### **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 484 C. of Chapter 2, 2022 Acts of Assembly, Special Session I.

	2025	2026
General Fund	(\$338,788)	(\$338,788)
Nongeneral Fund	(\$15,236)	(\$15,236)

#### 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 484 F. of Chapter 2, 2022 Acts of Assembly, Special Session I.

	2025	2026
General Fund	\$134,455	\$134,455
Nongeneral Fund	\$15,583	\$15,583

### 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 484 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.

	2025	2026
General Fund	\$95,228	\$95,228
Nongeneral Fund	\$3,708	\$3,708

Adjust appropriation for centrally funded changes to Performance Budgeting sys	tem charges		
Adjusts appropriation for changes to Performance Budgeting system internal		2025	2026
service fund charges budgeted in Central Appropriations, Item 484 H. of	General Fund	(\$2,669)	(\$2,669)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$349)	(\$349)
Adjust appropriation for centrally funded changes to state health insurance prem	niums		
Adjusts appropriation for the employer's share of health insurance premiums		2025	2026
oudgeted in Central Appropriations, Item 483 G. of Chapter 2, 2022 Acts of	General Fund	\$398,840	\$398,840
Assembly, Special Session I.	Nongeneral Fund	\$16,553	\$16,553
Adjust appropriation for centrally funded five percent salary increase for state er	nployees		
Adjusts appropriation for the five percent salary increase for state employees	. ,	2025	2026
oudgeted in Central Appropriations, Item 483 S. of Chapter 2, 2022 Acts of	General Fund	\$5,985,919	\$5,985,919
Assembly, Special Session I.	Nongeneral Fund	\$233,065	\$233,065
Adjust appropriation for centrally funded information technology auditors and so	ecurity officers		
Adjusts appropriation for information technology auditors and information	ceanty officers	2025	2026
equists appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2,	Canaval Free d	2025	2026
2022 Acts of Assembly, Special Session I.	General Fund	\$71,222	\$71,222
·	Nongeneral Fund	\$1,021	\$1,021
Adjust appropriation for centrally funded internal service fund charges for the Pe	ersonnel Management	Information Syste	m
Adjusts appropriation for Personnel Management Information System internal		2025	2026
service fund charges budgeted in Central Appropriations, Item 484 I. of	General Fund	(\$10,991)	(\$10,991)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$502)	(\$502)
Adjust appropriation for centrally funded minimum wage increases		2025	2026
Adjusts appropriation to reflect the increase in the Virginia minimum wage	General Fund	\$321,180	\$321,180
effective January 1, 2023, and budgeted in Central Appropriations, Item 483 R. of Chapter 2, 2022 Acts of Assembly, Special Session I. The amounts provided support the annualized general fund cost of increasing the Virginia minimum wage from \$11.00 per hour to \$12.00 per hour or the equivalent annual salary of \$24,960.	Nongeneral Fund	\$318	\$318
Adjust appropriation for centrally funded property insurance premium charges			
Adjusts appropriation for property insurance premiums billed by the		2025	2026
Department of the Treasury's Division of Risk Management budgeted in Central	General Fund	\$21,515	\$21,515
Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$2,370	\$2,370
Adjust appropriation for centrally funded workers' compensation premium chan	ges		
Adjusts appropriation for workers' compensation premiums budgeted in		2025	2026
Central Appropriations, Item 483 P. of Chapter 2, 2022 Acts of Assembly,	General Fund	\$4,352	\$4,352
Special Session I.	Nongeneral Fund	\$447	\$447
Transfer appropriation to align budget with expenditures			
Net zero transfer of general fund appropriation between programs to align with h	istoric expenditure leve	els by program.	
Continue Chapter 1 funding changes: Provide funding for two percent salary incre	ease		
Adjusts appropriation for the two percent salary increase for state and state		2025	2026
supported local employees budgeted in Central Appropriations, Paragraphs S, T, U, and V of Item 483, Chapter 1, 2023 Acts of Assembly, Special Session I.	General Fund	\$1,287,697	\$1,287,697
Continue Chapter 1 funding changes: Provides funding for tax administration cos	ts		
Provides for the ongoing impact of appropriation changes included in Chapter		2025	2026
1, 2023 Special Session I. Provides general fund to cover costs associated with updating systems utilized by TAX, consistent with provisions of bills passed in the 2023 General Assembly Session.	General Fund	\$76,000	\$76,000

Introduced Budget Non-Technical Changes			
Mandate online registration for new businesses  Mandates that all new businesses in the Commonwealth file their registration electronically through the Business iReg application.	General Fund	(\$30,000)	2026 (\$30,000)
<b>Transfer uncommitted court debt collection office fund balances</b> Provides for a one time transfer of excess balances in the Court Debt Collection Program fund to the general fund.	GF Resources	\$1,000,000	2026 \$0
Reduce maximum employee level count  Reduces the number of full time equivalent positions to properly reflect the current employment levels. The current maximum employee level is overstated.	Authorized Positions	<b>2025</b> (82.00)	(82.00)

	Operating Budget Summary		<b>Authorized Position Summary</b>			
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
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 Appropriation	\$15,518,923	\$55,075,139	\$13,498,044	32.70	94.30	127.00
2024 Appropriation	\$10,002,935	\$55,100,226	\$13,529,816	32.70	94.30	127.00
2025 Base Budget	\$8,167,480	\$55,100,226	\$13,785,108	32.70	94.30	127.00
2025 Intro Changes	\$407,982	\$16,169,290	\$1,210,144	-1.00	-7.00	-8.00
2025 Total	\$8,575,462	\$71,269,516	\$14,995,252	31.70	87.30	119.00
2026 Base Budget	\$8,167,480	\$55,100,226	\$13,785,108	32.70	94.30	127.00
2026 Intro Changes	\$382,982	\$17,169,290	\$1,210,144	-1.00	-7.00	-8.00
2026 Total	\$8,550,462	\$72,269,516	\$14,995,252	31.70	87.30	119.00

### **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 484 C. of

Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$627)	(\$627)
Adjust appropriation for centrally funded changes to agency rental costs		2025	2026
Adjusts appropriation for changes to agency rental costs at the seat of	General Fund	\$21	\$21
government budgeted in Central Appropriations, Item 484 D. of Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$27	\$27

2025

(\$356)

General Fund

2026

(\$356)

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

Adjusts appropriation for changes to Cardinal Financials System internal service		2025		2026
fund charges budgeted in Central Appropriations, Item 484 F. of Chapter 2,	General Fund	\$2,045		\$2,045
2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$10,334	_	\$10,334

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

Adjusts appropriation for changes to Cardinal Human Capital Management		2025		2026
System internal service fund charges budgeted in Central Appropriations, Item	General Fund	\$4,260		\$4,260
484 G. of Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	\$10,372	_	\$10,372
Adjust appropriation for centrally funded changes to Performance Budgeting sys	stem charges			

Adjusts appropriation for changes to Performance Budgeting system internal		2025	2026
service fund charges budgeted in Central Appropriations, Item 484 H. of	General Fund	(\$335)	(\$335)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$950)	(\$950)

Adjust appropriation for centrally funded changes to state health insurance pren	niums		
Adjusts appropriation for the employer's share of health insurance premiums		2025	2026
budgeted in Central Appropriations, Item 483 G. of Chapter 2, 2022 Acts of	General Fund	\$14,017	\$14,017
Assembly, Special Session I.	Nongeneral Fund	\$44,599	\$44,599
Adjust appropriation for centrally funded five percent salary increase for state en	mployees		
Adjusts appropriation for the five percent salary increase for state employees		2025	2026
oudgeted in Central Appropriations, Item 483 S. of Chapter 2, 2022 Acts of Assembly, Special Session I.	General Fund	\$315,475	\$315,475
· · ·	Nongeneral Fund	\$768,184	\$768,184
Adjust appropriation for centrally funded information technology auditors and s	ecurity officers		_
Adjusts appropriation for information technology auditors and information security officers budgeted in Central Appropriations, Item 484 E. of Chapter 2,		2025	2026
2. or chapter 2, security officers budgeted in Central Appropriations, item 404 E. or chapter 2, security of Assembly, Special Session I.	General Fund Nongeneral Fund	\$12,344 \$37,561	\$12,344
Adjust appropriation for centrally funded internal service fund charges for the Po		\$27,561	\$27,561 m
Adjusts appropriation for Personnel Management Information System internal	er sommer management	•	
ervice fund charges budgeted in Central Appropriations, Item 484 I. of	General Fund	(\$400)	(\$400)
Chapter 2, 2022 Acts of Assembly, Special Session I.	Nongeneral Fund	(\$400) (\$1,051)	(\$400) (\$1,051)
Adjust appropriation for centrally funded property insurance premium charges	Nongenerariana	(71,051)	(२1,051)
Adjusts appropriation for property insurance premiums billed by the		2025	2026
Department of the Treasury's Division of Risk Management budgeted in Central	General Fund	\$37,480	\$37,480
Appropriations, Item 484 J. of Chapter 2, 2022 Acts of Assembly, Special	Nongeneral Fund	\$66,339	\$66,339
Session I.		. ,,,,,,	. ,,,,,,
Adjust appropriation for centrally funded workers' compensation premium chan	ges		
Adjusts appropriation for workers' compensation premiums budgeted in		2025	2026
Central Appropriations, Item 483 P. of Chapter 2, 2022 Acts of Assembly,	General Fund	(\$1,159)	(\$1,159)
Special Session I.	Nongeneral Fund	(\$5,498)	(\$5,498)
Annualize funding for investment accounting system		2025	2026
Annualizes funding for ongoing contract costs of the investment accounting system.	General Fund	\$27,915	\$27,915
Continue Chapter 1 funding changes: Provide funding for two percent salary incr	ease		
Adjusts appropriation for the two percent salary increase for state and state		2025	2026
supported local employees budgeted in Central Appropriations, Paragraphs S, T, U, and V of Item 483, Chapter 1, 2023 Acts of Assembly, Special Session I.	General Fund	\$67,869	\$67,869
Establish base budget appropriation for Special Damages Fund			
Transfers excess nongeneral fund appropriation from the Insurance Collateral Ass eliminates the need for an annual administrative appropriation transfer.	essment fund to the Sp	oecial Damages Fun	d. This action
ntroduced Budget Non-Technical Changes			
mnoco annual foe en privato college users of the Virginia College Puilding Author			
impose annual ree on private conege users of the virginia conege building Autho	ority		
Impose annual fee on private college users of the Virginia College Building Author	prity	2025	2026
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point	General Fund	2025 (\$25,000)	2026 (\$50,000)
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point annual fee on the outstanding principal amount.	·	(\$25,000)	(\$50,000)
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point annual fee on the outstanding principal amount.  Recover full costs of administration of Virginia School Authority Programs Allows for the recovery of indirect costs for the administrative costs of the Virginia School Authority Program. Currently only direct costs are allowed to	·		
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point annual fee on the outstanding principal amount.  Recover full costs of administration of Virginia School Authority Programs Allows for the recovery of indirect costs for the administrative costs of the Virginia School Authority Program. Currently only direct costs are allowed to be recovered.	General Fund	(\$25,000) 2025 (\$46,194)	(\$50,000) 2026 (\$46,194)
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point annual fee on the outstanding principal amount.  Recover full costs of administration of Virginia School Authority Programs Allows for the recovery of indirect costs for the administrative costs of the Virginia School Authority Program. Currently only direct costs are allowed to be recovered.  Increase appropriation for increased costs of property insurance increases nongeneral fund appropriation to cover the projected cost of	General Fund	(\$25,000)	2026 (\$46,194)
Replaces a one time fee with an annual fee on institutions of higher education participating in the private college financing program of the Virginia College Building Authority. Such institutions are currently charged a one time fee of 10 passis points on the amount issued and would be charged a 10 basis point	General Fund General Fund	(\$25,000) 2025 (\$46,194)	(\$50,000) 2026 (\$46,194)

Upgrade Treasury investment management information technology systems Increases nongeneral fund appropriation to upgrade IT systems used for treasury investment management activities.	Nongeneral Fund	\$250,000	<b>2026</b> \$250,000
Eliminate unfunded vacant positions Eliminates eight unfunded vacant positions.	Authorized Positions	<b>2025</b> (8.00)	2026 (8.00)

# **Treasury Board**

	Operating Budget Summary		Authori	mmary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
2021 Appropriation	\$815,557,436	\$38,600,746	\$0	0.00	0.00	0.00
2022 Appropriation	\$863,243,052	\$38,039,212	\$O	0.00	0.00	0.00
2023 Appropriation	\$954,233,341	\$37,571,715	\$0	0.00	0.00	0.00
2024 Appropriation	\$994,591,558	\$37,067,822	\$O	0.00	0.00	0.00
2025 Base Budget	\$994,591,558	\$37,067,822	\$0	0.00	0.00	0.00
2025 Intro Changes	\$24,397,332	(\$936,312)	\$O	0.00	0.00	0.00
2025 Total	\$1,018,988,890	\$36,131,510	<b>\$0</b>	0.00	0.00	0.00
2026 Base Budget	\$994,591,558	\$37,067,822	\$O	0.00	0.00	0.00
2026 Intro Changes	\$59,298,470	(\$1,516,680)	\$0	0.00	0.00	0.00
2026 Total	\$1,053,890,028	\$35,551,142	\$ <b>o</b>	0.00	0.00	0.00

#### **Operating Budget Changes**

#### **Introduced Budget Non-Technical Changes**

#### Adjust funding for debt service

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 Nongeneral Fund **2025** \$24,397,332 (\$936,312) **2026** \$59,298,470 (\$1,516,680)

# **Board of Accountancy**

	Operating Budget Summary		Authori	Authorized Position Summary		
	General Fund	Nongeneral Fund	Personnel Cost	General Fund	Nongeneral Fund	Total Positions
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 Appropriation	\$0	\$2,767,913	\$1,557,101	0.00	15.00	15.00
2024 Appropriation	\$0	\$2,767,913	\$1,557,101	0.00	15.00	15.00
2025 Base Budget	\$0	\$2,767,913	\$1,793,163	0.00	15.00	15.00
2025 Intro Changes	\$0	\$O	\$O	0.00	0.00	0.00
2025 Total	<b>\$0</b>	\$2,767,913	\$1,793,163	0.00	15.00	15.00
2026 Base Budget	\$0	\$2,767,913	\$1,793,163	0.00	15.00	15.00
2026 Intro Changes	\$0	\$O	\$O	0.00	0.00	0.00
2026 Total	<b>\$0</b>	\$2,767,913	\$1,793,163	0.00	15.00	15.00