Office of Finance

The Honorable Stephen Cummings, Secretary of Finance









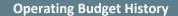
The Secretary of Finance provides guidance to the four key agencies within the Finance Secretariat. These agencies handle all the financial transactions of the Commonwealth — from collecting taxes to paying bills and distributing aid to localities.

| 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 | <u>Treasury Board</u> | |

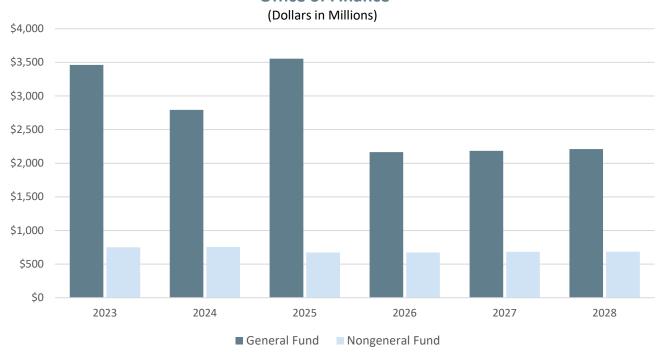
For agency details, click the applicable link above to open the agency budget document page.

| 0 | | | | | |
|-------------|--|-----------------|---|--|---|
| Operating S | Summary for (| Office of Finan | ce (Dollars in Mill | ions) | |
| Y 2027 Base | FY 2027 | FY 2027 | FY 2028 Base | FY 2028 | FY 2028 |
| Budget | Changes | Totals | Budget | Changes | Totals |
| \$2,838.77 | \$29.09 | \$2,867.86 | \$2,838.77 | \$58.24 | \$2,897.01 |
| \$2,164.50 | \$19.49 | \$2,183.99 | \$2,164.50 | \$46.01 | \$2,210.51 |
| \$14.34 | \$1.83 | \$16.17 | \$14.34 | \$1.83 | \$16.17 |
| \$31.53 | \$0.00 | \$31.53 | \$31.53 | \$0.00 | \$31.53 |
| \$0.19 | \$0.01 | \$0.20 | \$0.19 | \$0.01 | \$0.20 |
| \$50.05 | \$6.84 | \$56.89 | \$50.05 | \$10.15 | \$60.20 |
| \$152.98 | \$1.56 | \$154.54 | \$152.98 | \$1.56 | \$154.54 |
| \$421.81 | \$0.02 | \$421.84 | \$421.81 | \$0.02 | \$421.84 |
| \$3.38 | (\$0.66) | \$2.72 | \$3.38 | (\$1.34) | \$2.04 |
| | Y 2027 Base Budget \$2,838.77 \$2,164.50 \$14.34 \$31.53 \$0.19 \$50.05 \$152.98 \$421.81 | Y 2027 Base | Y 2027 Base Budget FY 2027 Changes FY 2027 Totals \$2,838.77 \$29.09 \$2,867.86 \$2,164.50 \$19.49 \$2,183.99 \$14.34 \$1.83 \$16.17 \$31.53 \$0.00 \$31.53 \$0.19 \$0.01 \$0.20 \$50.05 \$6.84 \$56.89 \$152.98 \$1.56 \$154.54 \$421.81 \$0.02 \$421.84 | Y 2027 Base Budget FY 2027 Changes FY 2027 Totals FY 2028 Base Budget \$2,838.77 \$29.09 \$2,867.86 \$2,838.77 \$2,164.50 \$19.49 \$2,183.99 \$2,164.50 \$14.34 \$1.83 \$16.17 \$14.34 \$31.53 \$0.00 \$31.53 \$31.53 \$0.19 \$0.01 \$0.20 \$0.19 \$50.05 \$6.84 \$56.89 \$50.05 \$152.98 \$1.56 \$154.54 \$152.98 \$421.81 \$0.02 \$421.84 \$421.81 | Y 2027 Base Budget FY 2027 Changes FY 2027 Totals FY 2028 Base Budget FY 2028 Changes \$2,838.77 \$29.09 \$2,867.86 \$2,838.77 \$58.24 \$2,164.50 \$19.49 \$2,183.99 \$2,164.50 \$46.01 \$14.34 \$1.83 \$16.17 \$14.34 \$1.83 \$31.53 \$0.00 \$31.53 \$31.53 \$0.00 \$0.19 \$0.01 \$0.20 \$0.19 \$0.01 \$50.05 \$6.84 \$56.89 \$50.05 \$10.15 \$152.98 \$1.56 \$154.54 \$152.98 \$1.56 \$421.81 \$0.02 \$421.84 \$421.81 \$0.02 |

| Authorized Positions for Office of Finance | | | | | | |
|--|---------------------|---------|----------|--------------|---------|----------|
| | FY 2027 Base | FY 2027 | FY 2027 | FY 2028 Base | FY 2028 | FY 2028 |
| Funds | Budget | Changes | Totals | Budget | Changes | Totals |
| Total | 1,369.00 | 14.00 | 1,383.00 | 1,369.00 | 14.00 | 1,383.00 |
| General Fund | 1,154.95 | 7.25 | 1,162.20 | 1,154.95 | 7.25 | 1,162.20 |
| Nongeneral Fund | 214.05 | 6.75 | 220.80 | 214.05 | 6.75 | 220.80 |

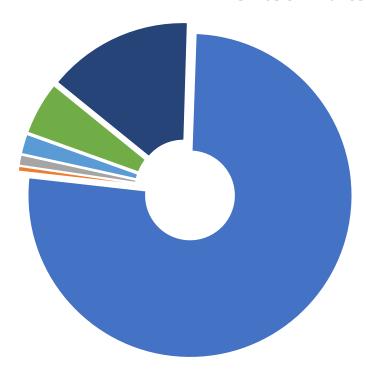


Office of Finance



2026-2028 Biennium Total Proposed Operating Budget

Office of Finance



- General \$4.4 billion / 76.23%
- Special \$32.34 million / 0.56%
- Higher Education Operating -\$63.05 million / 1.09%
- Commonwealth Transportation -\$0.39 million / 0.01%
- Internal Service \$117.09 million / 2.03%
- Trust and Agency \$309.08 million / 5.36%
- Dedicated Special \$843.67 million / 14.63%
- Federal \$4.76 million / 0.08%

Secretary of Finance

| | Operat | Operating Budget Summary | | Authorize | ed Position Sur | nmary |
|--|-------------------|--------------------------|---------------------|--------------------|--------------------|--------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 2023 Appropriation | \$1,229,925 | \$0 | \$677,006 | 4.00 | 0.00 | 4.00 |
| 2024 Appropriation | \$729,925 | \$O | \$677,006 | 4.00 | 0.00 | 4.00 |
| 2025 Appropriation | \$816,339 | \$O | \$770,424 | 4.00 | 0.00 | 4.00 |
| 2026 Appropriation | \$816,339 | \$O | \$770,424 | 4.00 | 0.00 | 4.00 |
| 2027 Base Budget | \$816,339 | \$O | \$770,424 | 4.00 | 0.00 | 4.00 |
| 2027 Intro Changes | \$49,801 | \$O | \$47,866 | 0.00 | 0.00 | 0.00 |
| 2027 Total | \$866,140 | \$0 | \$818,290 | 4.00 | 0.00 | 4.00 |
| 2028 Base Budget | \$816,339 | \$O | \$770,424 | 4.00 | 0.00 | 4.00 |
| 2028 Intro Changes | \$49,801 | \$O | \$47,866 | 0.00 | 0.00 | 0.00 |
| 2028 Total | \$866,140 | \$0 | \$818,290 | 4.00 | 0.00 | 4.00 |
| erating Budget Chang oduced Budget Technica ust appropriation for cen | l Changes | nanges to agency i | nformation techno | ology costs | | |
| usts appropriation for cha | • | 0, | | | 2027 | 20 |
| ecommunications usage b opter 725, 2025 Acts of Ass | | tral Appropriations | , Item 470 C. of | General Fur | nd (\$6) | (\$ |
| ust appropriation for cen | trally funded ch | nanges to agency r | ental costs | | 2027 | 20 |
| usts appropriation for char rernment budgeted in Cer 5 Acts of Assembly. | | | | General Fur | nd \$2,168 | \$2, |
| ust appropriation for cen | trally funded ch | nanges to Cardinal | Financials System | charges | | |
| usts appropriation for cha | | | | | 2027 | 20 |
| d charges budgeted in Ce 5 Acts of Assembly. | ntral Appropria | tions, Item 470 E. c | of Chapter 725, | General Fur | nd (\$385) | (\$3 |
| ust appropriation for cen | trally funded ch | nanges to Cardinal | Human Capital Ma | anagement System c | harges | |
| usts appropriation for cha | • | • | • | | 2027 | 20 |
| em internal service fund F. of Chapter 725, 2025 A | | | opriations, Item | General Fur | nd \$214 | \$2 |
| ust appropriation for cen | trally funded ch | nanges to Perform | ance Budgeting sy | stem charges | | |
| usts appropriation for cha | _ | | • | | 2027 | 20 |
| vice fund charges budgeto opter 725, 2025 Acts of Ass | | propriations, Item | 470 G. of | General Fur | nd \$1 | \$ |
| ust appropriation for cen | trally funded ch | nanges to state hea | alth insurance prer | miums | | |
| usts appropriation for the | | | • | | 2027 | |
| lgeted in Central Appropr embly. | lations, item 46 | 9 G. of Chapter 72 | 5, 2025 ACTS OT | General Fur | nd \$7,790 | \$7, |
| ust appropriation for cen | trally funded lia | ability insurance p | remium charges | | | |
| usts appropriation for liab | | | • | | 2027 | |
| he Treasury's Division of I propriations, Item 470 J. c | _ | • | | General Fur | nd \$58 | \$! |
| ust appropriation for cen | trally funded of | ther post-employn | nent benefit rate c | hanges | | |
| usts appropriation for cha | anges to state e | | | | 2027 | 20 |
| efit rates budgeted in Ce | | C | f Chamban = 2 = | General Fur | nd (\$1,584) | (\$1, |
| _ | ntral Appropriat | tions, item 469 J. o | or Chapter 725, | | (71,504) | (4.7). |
| 5 Acts of Assembly. ust appropriation for cen usts appropriation for cha | trally funded re | etirement rate cha | nges | | 2027 | |

| Adjust appropriation for centrally funded salary increases for state employees | | | |
|---|--------------|----------|----------|
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$46,007 | \$46,007 |
| Adjust appropriation for centrally funded workers' compensation premium changes | s | | |
| Adjusts appropriation for workers' compensation premiums budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$115) | (\$115) |

Department of Accounts

| | Operating Budget Summary | | Authori | zed Position Su | mmary | |
|--------------------|--------------------------|--------------------|-------------------|-----------------|--------------------|--------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 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 Appropriation | \$15,599,781 | \$50,581,045 | \$24,070,718 | 115.00 | 54.00 | 169.00 |
| 2026 Appropriation | \$17,593,598 | \$51,160,010 | \$27,675,226 | 126.00 | 54.00 | 180.00 |
| 2027 Base Budget | \$17,593,598 | \$51,160,010 | \$27,675,226 | 126.00 | 54.00 | 180.00 |
| 2027 Intro Changes | \$1,464,259 | \$6,828,394 | (\$1,358,752) | 1.00 | 3.00 | 4.00 |
| 2027 Total | \$19,057,857 | \$57,988,404 | \$26,316,474 | 127.00 | 57.00 | 184.00 |
| 2028 Base Budget | \$17,593,598 | \$51,160,010 | \$27,675,226 | 126.00 | 54.00 | 180.00 |
| 2028 Intro Changes | \$366,066 | \$10,139,414 | (\$942,586) | 1.00 | 3.00 | 4.00 |
| 2028 Total | \$17,959,664 | \$61,299,424 | \$26,732,640 | 127.00 | 57.00 | 184.00 |

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 470 C. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$417,898) | (\$417,898) |
|--|---------------------------------|-------------------------|---------------------------------|
| | Nongeneral Fund | (\$2,038,876) | (\$2,038,876) |
| Adjust appropriation for centrally funded changes to agency leased space costs | | | |
| Adjusts appropriation for reduced charges to customer agencies for the Department of General Services to perform lease administration services budgeted in Central Appropriations, Item 470 I. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$368) | (\$368) |
| | Nongeneral Fund | (\$149) | (\$149) |
| 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 470 D. of Chapter 725, 2025 Acts of Assembly. | General Fund Nongeneral Fund | (\$11,151) (\$4,630) | 2028 (\$11,151) (\$4,630) |

Adjust appropriation for centrally funded changes to Cardinal Financials System charges

| Adjusts appropriation for changes to Cardinal Financials System internal service | | 2027 | 2 | 028 |
|--|-----------------|-----------|------|--------|
| fund charges budgeted in Central Appropriations, Item 470 E. of Chapter 725, | General Fund | (\$4,886) | (\$4 | ,886) |
| 2025 Acts of Assembly. | Nongeneral Fund | (\$7,819) | (\$7 | 7,819) |

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

| Adjusts appropriation for changes to Cardinal Human Capital Management | | 2027 | 2028 |
|---|-----------------|-----------|-----------|
| System internal service fund charges budgeted in Central Appropriations, Item | General Fund | (\$3,761) | (\$3,761) |
| 470 F. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | (\$1,790) | (\$1,790) |

Adjust appropriation for centrally funded changes to Performance Budgeting system charges

| Adjusts appropriation for changes to Performance Budgeting system internal | | 2027 | 2028 |
|---|-----------------|-------|-------|
| service fund charges budgeted in Central Appropriations, Item 470 G. of | General Fund | \$14 | \$14 |
| Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | \$827 | \$827 |
| Adjust appropriation for controlly funded changes to state health insurance pro | miume | | |

Adjust appropriation for centrally funded changes to state health insurance premiums

| Adjusts appropriation for the employer's share of health insurance premiums | | 2027 | 2028 |
|--|-----------------|-----------|-----------|
| budgeted in Central Appropriations, Item 469 G. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$146,274 | \$146,274 |
| Assembly. | Nongeneral Fund | \$118,998 | \$118,998 |

2028

2027

| djust appropriation for centrally funded liability insurance premium charges | | | |
|---|---------------------------------|----------------|----------------|
| adjusts appropriation for liability insurance premiums billed by the Department | | 2027 | 2028 |
| of the Treasury's Division of Risk Management budgeted in Central Oppropriations, Item 470 J. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$1,957 | \$1,957 |
| | Nongeneral Fund | \$1,123 | \$1,123 |
| djust appropriation for centrally funded other post-employment benefit rate cl | hanges | | |
| Adjusts appropriation for changes to state employee other post-employment penefit rates budgeted in Central Appropriations, Item 469 J. of Chapter 725, | | 2027 | 2028 |
| 025 Acts of Assembly. | General Fund | (\$20,009) | (\$20,009) |
| · · · · · · · · · · · · · · · · · · · | Nongeneral Fund | (\$16,277) | (\$16,277) |
| Adjust appropriation for centrally funded property insurance premium charges | | | 0 |
| Adjusts appropriation for property insurance premiums billed by the Department of the Treasury's Division of Risk Management budgeted in Central | Conoral Fund | 2027 | 2028 |
| Appropriations, Item 470 M. of Chapter 725, 2025 Acts of Assembly. | General Fund Nongeneral Fund | \$601 \$249 | \$601 \$249 |
| Adjust appropriation for centrally funded retirement rate changes | Nongenerari unu | 2027 | 2028 |
| Adjusts appropriation for changes to contribution rates for state employee | General Fund | (\$53,716) | (\$53,716) |
| etirement plans budgeted in Central Appropriations, Item 469 H. of Chapter | Nongeneral Fund | (\$45,580) | (\$45,580) |
| 25, 2025 Acts of Assembly. | | (+ 1515) | (+ 15/5 / |
| Adjust appropriation for centrally funded salary increases for state employees | | | |
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Entral Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$581,845 | \$581,845 |
| | Nongeneral Fund | \$473,234 | \$473,234 |
| Adjust appropriation for centrally funded workers' compensation premium chan | nges | | |
| Adjusts appropriation for workers' compensation premiums budgeted in | _ | 2027 | 2028 |
| entral Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$1,336) | (\$1,336) |
| | Nongeneral Fund | (\$2,174) | (\$2,174) |
| ntroduced Budget Non-Technical Changes | | | |
| Adjust appropriation for the Cardinal Financials internal service fund | | 2027 | 2028 |
| djusts nongeneral fund appropriation both years based on the projected | Nongeneral Fund | \$3,617,566 | \$5,431,367 |
| operating expenses. | - | | |
| Adjust appropriation for the Cardinal Human Capital Management internal service | ce fund | | |
| Adjusts nongeneral fund appropriation both years based on the projected | | 2027 | 2028 |
| perating expenses. | Nongeneral Fund | \$4,041,988 | \$5,159,488 |
| | | | |
| Adjust appropriation for the Payroll Service Bureau internal service fund | | 2027 | 2028 |
| Adjusts nongeneral fund appropriation both years based on the projected operating expenses. | Nongeneral Fund | \$190,230 | \$417,847 |
| perdung expenses. | | | |
| Adjust appropriation for the Performance Budgeting System internal service fun | nd | | |
| Adjusts nongeneral fund appropriation both years based on the projected | .• | 2027 | 2028 |
| perating expenses. | Nongeneral Fund | \$70,172 | \$200,711 |
| | Nongenerari una | 7/0,1/2 | 7200,711 |
| xpand annual reporting automation | | 2027 | 2028 |
| Provides additional general fund support to automate the process for | General Fund | \$415,000 | \$148,500 |
| ompiling information from agencies and entities for the Annual | | | |
| Comprehensive Financial Report. | | | |
| Convert contractor to full-time equivalent position | | 2027 | 2028 |
| converts temporary position to a permanent full-time equivalent position. The | Authorized Positions | 1.00 | 1.00 |
| osition will provide administrative support to various units within the agency. | Authorized Fositions | 1.00 | 1.00 |
| | | 2027 | 2028 |
| Replace information technology programs | | | |
| Replace information technology programs Provides one-time funding in the first year to replace legacy information | General Fund | \$831.603 | SO |
| | General Fund | \$831,693 | \$0 |

| Expand Payroll Service Bureau | | 2027 | 2028 |
|--|----------------------|-----------|-----------|
| Improves customer service by providing appropriate staffing levels to ensure prompt and timely payroll processing. | Nongeneral Fund | \$431,302 | \$452,865 |
| | Authorized Positions | 3.00 | 3.00 |

Authorize working capital advance to expand the Cardinal Financials system

Authorizes a working capital advance, pursuant to a recommendation of the Cardinal Governance Committee, to expand the current Cardinal Financials system functionality.

| _ | | | |
|-------------|------------|--------------|---------------|
| Department | t of Accou | ntc Trancf | er Payments |
| Debai dilen | I OI ACCOU | nto II alioi | er ravillelle |

| | Operating Budget Summary | | | Authori | zed Position Su | mmary |
|--------------------|--------------------------|--------------------|-------------------|-----------------|--------------------|--------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 2023 Appropriation | \$2,358,113,028 | \$588,400,824 | \$250,198,633 | 0.00 | 1.00 | 1.00 |
| 2024 Appropriation | \$1,675,917,865 | \$588,400,824 | \$198,633 | 0.00 | 1.00 | 1.00 |
| 2025 Appropriation | \$1,275,362,240 | \$498,206,085 | \$197,720 | 0.00 | 1.00 | 1.00 |
| 2026 Appropriation | \$980,380,000 | \$498,206,085 | \$197,720 | 0.00 | 1.00 | 1.00 |
| 2027 Base Budget | \$980,380,000 | \$498,206,085 | \$197,720 | 0.00 | 1.00 | 1.00 |
| 2027 Intro Changes | \$O | (\$16) | \$O | 0.00 | 0.00 | 0.00 |
| 2027 Total | \$980,380,000 | \$498,206,069 | \$197,720 | 0.00 | 1.00 | 1.00 |
| 2028 Base Budget | \$980,380,000 | \$498,206,085 | \$197,720 | 0.00 | 1.00 | 1.00 |
| 2028 Intro Changes | \$O | (\$16) | \$0 | 0.00 | 0.00 | 0.00 |
| 2028 Total | \$980,380,000 | \$498,206,069 | \$197,720 | 0.00 | 1.00 | 1.00 |

Operating Budget Changes

| Introduced | Budgot | Tochnica | I Changes |
|------------|--------|----------|-----------|
| | | | |

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 470 F. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | 2027 (\$124) | (\$124) |
|--|-----------------|---------------------|---------|
| Adjust appropriation for centrally funded workers' compensation premium change | es | | |
| Adjusts appropriation for workers' compensation premiums budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | \$108 | \$108 |

Department of Planning and Budget

| | Operating Budget Summary | | | Authorized Position Summary | | | |
|--|---|---|---|------------------------------------|---------------------|--------------------|----------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions | |
| 2023 Appropriation | \$8,497,158 | \$O | \$7,517,897 | 67.00 | 3.00 | 70.00 | |
| 2024 Appropriation | \$8,497,158 | \$O | \$7,517,897 | 67.00 | 3.00 | 70.00 | |
| 2025 Appropriation | \$9,315,486 | \$O | \$8,366,755 | 59.00 | 0.00 | 59.00 | |
| 2026 Appropriation | \$9,315,486 | \$O | \$8,415,386 | 59.00 | 0.00 | 59.00 | |
| 2027 Base Budget | \$9,315,486 | \$O | \$8,415,386 | 59.00 | 0.00 | 59.00 | |
| 2027 Intro Changes | \$711,903 | \$O | \$240,454 | 0.00 | 0.00 | 0.00 | |
| 2027 Total | \$10,027,389 | \$0 | \$8,655,840 | 59.00 | 0.00 | 59.00 | |
| 2028 Base Budget | \$9,315,486 | \$O | \$8,415,386 | 59.00 | 0.00 | 59.00 | |
| 2028 Intro Changes | \$711,903 | \$O | \$240,454 | 0.00 | 0.00 | 0.00 | |
| 2028 Total | \$10,027,389 | \$ o | \$8,655,840 | 59.00 | 0.00 | 59.00 | |
| Operating Budget Chang ntroduced Budget Technica Adjust appropriation for ce | al Changes | anger to agency i | nformation tochno | logy costs | | | |
| Adjusts appropriation for ch | • | | | logy costs | 2027 | , | 028 |
| elecommunications usage t Chapter 725, 2025 Acts of As | oudgeted in Cent | 0, | | General Fund | - | _ | 6,362 |
| Adjust appropriation for cei | ntrally funded ch | anges to agency r | ental costs | | 2027 | 2 | 028 |
| Adjusts appropriation for ch government budgeted in Ce 025 Acts of Assembly. | 0 0 , | | | General Fund | d \$43,898 | \$4 | 3,898 |
| Adjust appropriation for cei | ntrally funded ch | anges to Cardinal | Financials System | charges | | | |
| adjusts appropriation for chund charges budgeted in Ce | 0 | , | | General Fund | 2027 d (\$2,419) | _ | 028 2,419) |
| 2025 Acts of Assembly. | | | | denerarium | (72,419) | (4, | -1515) |
| djust appropriation for ce | ntrally funded ch | anges to Cardinal | Human Capital Ma | nagement System ch | arges | | |
| djusts appropriation for ch | • | • | • | | 2027 | _ | 028 |
| ystem internal service fund 70 F. of Chapter 725, 2025 <i>F</i> | Acts of Assembly. | | | General Fund | d (\$2,397) | (\$2 | 2,397) |
| djust appropriation for cei | • | S | 0 0, | stem charges | | | |
| djusts appropriation for ch ervice fund charges budget | _ | | • | C | 2027 | _ | 028 |
| hapter 725, 2025 Acts of As | | лорпасіонз, пені | 4/0 d. 01 | General Fund | d (\$19) | (| \$19) |
| djust appropriation for ce | ntrally funded ch | anges to state he | alth insurance pren | niums | | | |
| djusts appropriation for th | . , | | • | | 2027 | _ | 028 |
| udgeted in Central Approp ssembly. | riations, Item 469 |) G. of Chapter 72 | 5, 2025 Acts of | General Fund | d \$129,752 | \$12 | 29,752 |
| | , , , | • | | Generali uni | . 5,7,5 | | -9,7)2 |
| djust appropriation for ce | | bility insurance p | remium charges | Generali uni | . 3//3 | | -9,7,52 |
| djusts appropriation for lia | ntrally funded lia bility insurance p | remiums billed by | the Department | Generali uni | 2027 | 2 | 028 |
| djusts appropriation for lia f the Treasury's Division of | ntrally funded lia bility insurance p Risk Managemer | remiums billed by nt budgeted in Cer | the Department ntral | General Fund | 2027 | _ | |
| djusts appropriation for lia f the Treasury's Division of oppropriations, Item 470 J. | ntrally funded lia bility insurance p Risk Managemer of Chapter 725, 20 | remiums billed by nt budgeted in Cer 025 Acts of Assem | the Department ntral ibly. | General Fund | 2027 | _ | 028 |
| Adjust appropriation for cell adjusts appropriation for lia of the Treasury's Division of appropriations, Item 470 J. Adjust appropriation for cell adjusts appropriation for characters budgeted in Celepone 11 to 15 and | ntrally funded lia bility insurance p Risk Managemer of Chapter 725, 20 ntrally funded ot anges to state er | remiums billed by nt budgeted in Cer D25 Acts of Assem her post-employn nployee other pos | the Department ntral ably. nent benefit rate ch st-employment | General Fund | 2027 d \$2,623 | \$2 | 028 |
| Adjusts appropriation for lia of the Treasury's Division of Appropriations, Item 470 J. Adjust appropriation for cented Adjusts appropriation for chapter in Center Items in C | ntrally funded lia bility insurance p Risk Managemer of Chapter 725, 20 ntrally funded ot anges to state er entral Appropriat | remiums billed by nt budgeted in Cer poz5 Acts of Assem her post-employn nployee other pos ions, Item 469 J. c | the Department ntral ably. nent benefit rate ch st-employment of Chapter 725, | General Fund | 2027 d \$2,623 | \$2 | 028 |
| djusts appropriation for lia of the Treasury's Division of appropriations, Item 470 J. adjust appropriation for cel adjusts appropriation for ch benefit rates budgeted in Ce | ntrally funded lia bility insurance p Risk Managemer of Chapter 725, 20 ntrally funded ot anges to state er entral Appropriat | remiums billed by nt budgeted in Cer 225 Acts of Assem her post-employn nployee other pos ions, Item 469 J. c | the Department ntral ably. nent benefit rate clust-employment of Chapter 725, premium charges | General Fund | 2027 d \$2,623 | \$2 | 028 2,623 |

| 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 469 H. of Chapter 725, 2025 Acts of Assembly. | General Fund | 2027 (\$49,163) | 2028 (\$49,163) |
|--|--------------|--------------------|--------------------|
| Adjust appropriation for centrally funded salary increases for state employees | | | |
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$555,386 | \$555,386 |
| Adjust appropriation for centrally funded workers' compensation premium changes | · | · | |
| Adjusts appropriation for workers' compensation premiums budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$553) | (\$553) |

Introduced Budget Non-Technical Changes

Adjust appropriation among service areas

Adjusts appropriation among service areas based on expenditure history. This technical budget amendment does not increase the agency's appropriation.

| epartment of Tax | | | | | | | |
|---|--------------------------|---------------------|-----------------------|-----------------|--------------------|--------------------|-------|
| , - | xation | | | | | | |
| | Operating Budget Summary | | | Authorize | d Position Sur | nmary | |
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions | |
| 2023 Appropriation | \$110,235,175 | \$12,511,087 | \$79,653,348 | 907.00 | 56.00 | 963.00 | |
| 2024 Appropriation | \$110,562,948 | \$12,511,087 | \$79,690,081 | 911.00 | 56.00 | 967.00 | |
| 2025 Appropriation | \$1,232,322,626 | \$13,426,065 | \$86,498,618 | 930.00 | 56.00 | 986.00 | |
| 2026 Appropriation | \$126,981,352 | \$13,539,065 | \$88,972,878 | 933.00 | 56.00 | 989.00 | |
| 2027 Base Budget | \$126,981,352 | \$13,539,065 | \$88,972,878 | 933.00 | 56.00 | 989.00 | |
| 2027 Intro Changes | \$5,277,444 | \$1,735,636 | \$5,816,098 | 4.00 | 0.00 | 4.00 | |
| 2027 Total | \$132,258,796 | \$15,274,701 | \$94,788,976 | 937.00 | 56.00 | 993.00 | |
| 2028 Base Budget | \$126,981,352 | \$13,539,065 | \$88,972,878 | 933.00 | 56.00 | 989.00 | |
| 2028 Intro Changes | \$5,057,444 | \$1,735,636 | \$5,816,098 | 4.00 | 0.00 | 4.00 | |
| 2028 Total | \$132,038,796 | \$15,274,701 | \$94,788,976 | 937.00 | 56.00 | 993.00 | |
| perating Budget Chang | ges | | | | | | |
| troduced Budget Technic | - | | | | | | |
| just appropriation for ce | • | anges to agency i | information technol | ogy costs | | | |
| justs appropriation for ch | - | | | <i></i> | 2027 | 20 | 28 |
| ecommunications usage l | - | ral Appropriations | s, Item 470 C. of | General Fun | d \$3,946,209 | \$3,94 | 6,20 |
| apter 725, 2025 Acts of As | ssembly. | | | Nongeneral Fun | d \$111,591 | \$111 | 1,591 |
| just appropriation for ce | ntrally funded ch | anges to agency r | rental costs | | 2027 | 20 | 28 |
| justs appropriation for ch | υ, | | | General Fun | d (\$1,727,763) | (\$1,72 | 7,763 |
| vernment budgeted in Ce 25 Acts of Assembly. | entrai Appropriati | ons, item 470 D. c | of Chapter 725, | Nongeneral Fur | d (\$45,499) | (\$45 | ,499) |
| just appropriation for ce | ntrally funded ch | anges to agency v | vehicle fleet charges | . | | | |
| , justs appropriation for re | duced fleet vehic | le operational rate | e charges billed | | 2027 | 20 | 28 |
| the Department of Gener | U | | propriations, | General Fun | d (\$2,450) | (\$2, | 450) |
| m 470 H. of Chapter 725, | | | | Nongeneral Fur | <u>d</u> (\$3) | _ (\$ | 3) |
| just appropriation for ce | ntrally funded ch | anges to Cardinal | Financials System o | harges | | | |
| justs appropriation for ch nd charges budgeted in Co | O | • | | | 2027 | _ | 28 |
| TO CHARGES DUOGETED IN CA | entrai Appropriat | ions, item 470 E. (| oi Chapter 725, | General Fun | d (\$140,324) | (\$140 | 3,324 |

| Adjust appropriation for centrally funded changes to Cardinal Human Capital Mar | nagement System charg | ges | |
|---|-----------------------|---------------|---------------|
| Adjusts appropriation for changes to Cardinal Human Capital Management | | 2027 | 2028 |
| System internal service fund charges budgeted in Central Appropriations, Item | General Fund | (\$20,266) | (\$20,266) |
| 170 F. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | (\$989) | (\$989) |
| djust appropriation for centrally funded changes to Performance Budgeting sys | tem charges | | |
| adjusts appropriation for changes to Performance Budgeting system internal | | 2027 | 2028 |
| ervice fund charges budgeted in Central Appropriations, Item 470 G. of | General Fund | (\$83) | (\$83) |
| hapter 725, 2025 Acts of Assembly. | Nongeneral Fund | (\$15) | (\$15) |
| Adjust appropriation for centrally funded changes to state health insurance prem | iums | | |
| Adjusts appropriation for the employer's share of health insurance premiums | | 2027 | 2028 |
| oudgeted in Central Appropriations, Item 469 G. of Chapter 725, 2025 Acts of | General Fund | \$1,292,153 | \$1,292,153 |
| Assembly. | Nongeneral Fund | \$55,279 | \$55,279 |
| adjust appropriation for centrally funded liability insurance premium charges | | | |
| adjusts appropriation for liability insurance premiums billed by the Department | | 2027 | 2028 |
| of the Treasury's Division of Risk Management budgeted in Central | General Fund | (\$5,469) | (\$5,469) |
| Appropriations, Item 470 J. of Chapter 725, 2025 Acts of Assembly. | | | |
| djust appropriation for centrally funded other post-employment benefit rate ch | anges | | |
| Adjusts appropriation for changes to state employee other post-employment | | 2027 | 2028 |
| penefit rates budgeted in Central Appropriations, Item 469 J. of Chapter 725, | General Fund | (\$138,923) | (\$138,923) |
| 025 Acts of Assembly. | Nongeneral Fund | (\$5,944) | (\$5,944) |
| adjust appropriation for centrally funded property insurance premium charges | | | |
| Adjusts appropriation for property insurance premiums billed by the | | 2027 | 2028 |
| Department of the Treasury's Division of Risk Management budgeted in Central Appropriations, Item 470 M. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$10,565 | \$10,565 |
| Adjust appropriation for centrally funded retirement rate changes | | 2027 | 2028 |
| Adjusts appropriation for changes to contribution rates for state employee | General Fund | (\$283,653) | (\$283,653) |
| etirement plans budgeted in Central Appropriations, Item 469 H. of Chapter 25, 2025 Acts of Assembly. | Nongeneral Fund | (\$12,134) | (\$12,134) |
| Adjust appropriation for centrally funded salary increases for state employees | | | |
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Eentral Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$4,044,996 | \$4,044,996 |
| | Nongeneral Fund | \$173,050 | \$173,050 |
| Adjust appropriation for centrally funded workers' compensation premium chang | ges | 2027 | 2020 |
| Adjusts appropriation for workers' compensation premiums budgeted in Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | Consession | (2027 | (64.82.4) |
| central repropried only, rectil 409 of or enapter 723, 2023 recti of resembly. | General Fund | (\$1,824) | (\$1,824) |
| hansana ana tima an an dia a fan an immant and a anton about an isaa | Nongeneral Fund | (\$156) | (\$156) |
| Remove one-time spending for equipment and contractual services Removes one-time spending for equipment and contractual services used for | C | (40.029) | 2028 |
| levelopment of open space values. The agency retains \$126,100 provided in he prior biennium for ongoing expenditures associated with this effort. | General Fund | (\$9,938) | (\$9,938) |
| Remove one-time spending for the replacement of unsupported systems | | 2027 | 2028 |
| Remove one-time spending for the replacement of four unsupported critical ystems. The agency retains \$1,485,000 provided in the prior biennium for ongoing expenditures associated with this effort. | General Fund | (\$1,717,000) | (\$1,717,000) |
| temove one-time spending used to implement information technology security in | nitiatives | | |
| Removes one-time spending used for data center security updates and creation | | 2027 | 2028 |
| of a data catalog. The agency retains \$938,009 provided in the prior biennium or ongoing expenditures associated with this effort. | General Fund | (\$880,060) | (\$880,060) |

| Remove one-time appropriation for Electronic Nicotine Delivery Systems fund | | | |
|---|----------------------|-------------|-------------|
| Removes appropriation for administrative costs associated with Electronic | | 2027 | 2028 |
| Nicotine Delivery Systems fund. | Nongeneral Fund | (\$771,000) | (\$771,000) |
| Introduced Budget Non-Technical Changes | | | |
| Provide funding to implement and support security initiatives | | 2027 | 2028 |
| Provides general fund appropriation for three positions to develop in-house | General Fund | \$537,051 | \$537,051 |
| cybersecurity initiatives. | Authorized Positions | 3.00 | 3.00 |
| Improve tax system communications and training for localities | | 2027 | 2028 |
| Provides general fund appropriation for a position to maintain a SharePoint | General Fund | \$374,223 | \$154,223 |
| site that would provide communication between the Department of Taxation and localities. | Authorized Positions | 1.00 | 1.00 |
| Increase appropriation for Court Debt fund | | 2027 | 2028 |
| Increases nongeneral fund appropriation for the Court Debt fund to cover increased operating costs. | Nongeneral Fund | \$500,000 | \$500,000 |
| Increase appropriation for Outside Collection Agency fund | | 2027 | 2028 |
| Provides nongeneral fund appropriation for the Outside Collections Agency fund to cover the additional costs of the increased collection effort. | Nongeneral Fund | \$1,500,000 | \$1,500,000 |
| Increase appropriation for Railroad and Pipeline fund | | 2027 | 2028 |
| Provides increase in nongeneral fund appropriation to cover the increased operating costs associated with administering the Railroad and Pipeline tax for the State Corporation Commission. | Nongeneral Fund | \$250,000 | \$250,000 |

Exempts the Department of Taxation from paying court fees to remotely access land records.

Transfer appropriation between service areas

Transfers general fund appropriation from Revenue Forecasting to Tax Policy Research and Analysis to align with the agency's internal budget.

Department of the Treasury

| | Operating Budget Summary | | | Authorized Position Summary | | |
|---|--------------------------|---------------------|---------------------|------------------------------------|--------------------|--------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 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 Appropriation | \$14,421,728 | \$71,484,516 | \$14,995,252 | 31.70 | 87.30 | 119.00 |
| 2026 Appropriation | \$17,801,328 | \$73,046,195 | \$15,343,585 | 32.95 | 88.05 | 121.00 |
| 2027 Base Budget | \$17,801,328 | \$73,046,195 | \$15,343,585 | 32.95 | 88.05 | 121.00 |
| 2027 Intro Changes | (\$8,058,943) | \$1,595,745 | \$1,823,412 | 2.25 | 3.75 | 6.00 |
| 2027 Total | \$9,742,385 | \$74,641,940 | \$17,166,997 | 35.20 | 91.80 | 127.00 |
| 2028 Base Budget | \$17,801,328 | \$73,046,195 | \$15,343,585 | 32.95 | 88.05 | 121.00 |
| 2028 Intro Changes | (\$8,058,943) | \$1,595,745 | \$1,823,412 | 2.25 | 3.75 | 6.00 |
| 2028 Total | \$9,742,385 | \$74,641,940 | \$17,166,997 | 35.20 | 91.80 | 127.00 |
| Operating Budget Chang | - | | | | | |
| ntroduced Budget Technica Adjust appropriation for ce | _ | anges to agency i | nformation techno | ology costs | | |
| djusts appropriation for ch | U | Ο, | | | 2027 | 20 |
| elecommunications usage l hapter 725, 2025 Acts of As | • | ral Appropriations | s, Item 470 C. of | General Fun | 10 / | \$38 |
| lapter 725, 2025 Acts of As | ssembly. | | | Nongeneral Fun | d \$39,407 | \$39 |
| djust appropriation for ce | ntrally funded ch | anges to Cardinal | Financials System | charges | | |
| djusts appropriation for ch | • | | | | 2027 | 20 |
| and charges budgeted in Co D25 Acts of Assembly. | епи а Арргорпа | ions, item 470 E. 0 | or Chapter 725, | General Fun Nongeneral Fun | | \$ |
| • | | | | Nongenerarrun | id \$70,431 | \$71 |
| djust appropriation for ce | ntrally funded ch | anges to Cardinal | Human Capital Ma | inagement System c | harges | |
| djusts appropriation for ch | • | • | • | | 2027 | 2 |
| ystem internal service func 70 F. of Chapter 725, 2025 / | | • • • | opriations, item | General Fun | (12.2) | (\$ |
| , , - , , - , , , | | | | Nongeneral Fun | d (\$4,363) | (\$4 |
| djust appropriation for ce | ntrally funded ch | anges to Perform | ance Budgeting sy | stem charges | | |
| djusts appropriation for ch | O | 0 0 | , | | 2027 | 2 |
| ervice fund charges budge hapter 725, 2025 Acts of As | | oropriations, Item | 470 G. of | General Fun | (1.2) | (! |
| napter 723, 2023 Nets of 72 | scilioly. | | | Nongeneral Fun | d \$571 | \$ |
| djust appropriation for ce | ntrally funded ch | anges to state he | alth insurance prer | niums | | |
| djusts appropriation for th | | | | | 2027 | 2 |
| udgeted in Central Approp ssembly. | riations, item 46 | 9 G. of Chapter 72 | 5, 2025 ACTS OT | General Fun | | \$6 |
| | | | | Nongeneral Fun | id \$135,707 | \$13 |
| djust appropriation for ce | ntrally funded lia | bility insurance p | remium charges | | | |
| djusts appropriation for lia | | | • | | 2027 | 2 |
| f the Treasury's Division of ppropriations, Item 470 J. | _ | • | | General Fun | , 2 | \$4 |
| rr - F | |) | -) - | Nongeneral Fun | id \$4,723 | \$4 |
| djust appropriation for ce | ntrally funded ot | her post-employn | nent benefit rate c | hanges | | |
| djusts appropriation for ch | • | | | | 2027 | 2 |
| enefit rates budgeted in Co D25 Acts of Assembly. | entrai Appropriat | ions, item 469 J. c | or Chapter 725, | General Fun | (11/12/ | (\$7 |
| | | | | Nongeneral Fun | d (\$16,805) | (\$16 |

| Adjust appropriation for centrally funded property insurance premium charges | | | |
|---|-----------------------------|---------------|---------------|
| Adjusts appropriation for property insurance premiums billed by the | | 2027 | 2028 |
| Department of the Treasury's Division of Risk Management budgeted in Central | General Fund | \$360 | \$360 |
| Appropriations, Item 470 M. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | \$631 | \$631 |
| Adjust appropriation for centrally funded retirement rate changes | | 2027 | 2028 |
| Adjusts appropriation for changes to contribution rates for state employee | General Fund | (\$17,074) | (\$17,074) |
| retirement plans budgeted in Central Appropriations, Item 469 H. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | (\$38,606) | (\$38,606) |
| Adjust appropriation for centrally funded salary increases for state employees | | | |
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | General Fund | \$216,300 | \$216,300 |
| | Nongeneral Fund | \$489,123 | \$489,123 |
| Adjust appropriation for centrally funded workers' compensation premium char | nges | _ | |
| Adjusts appropriation for workers' compensation premiums budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | General Fund | (\$308) | (\$308) |
| | Nongeneral Fund | (\$1,392) | (\$1,392) |
| Remove one-time funding for wrongfully incarcerated individuals | | 2027 | 2028 |
| Removes one-time funding approved for FY 2026 to compensate four individuals who were wrongfully incarcerated and awarded claims pursuant to § 8.01-195.11, Code of Virginia. | General Fund | (\$9,003,762) | (\$9,003,762) |
| Introduced Budget Non-Technical Changes | | | |
| Fund position to support the Division of Risk Management | | 2027 | 2028 |
| Provides nongeneral fund appropriation for a property claims coordinator | Nongeneral Fund | \$119,126 | \$119,126 |
| within the Division of Risk Management to support the expanding needs of the property claims and risk management program. | Authorized Positions | 1.00 | 1.00 |
| Provide funding for positions to develop information technology and security to | ools | | |
| Provides funding for five positions to build information technology tools and | | 2027 | 2028 |
| security software to improve the agency's cybersecurity. | General Fund | \$650,368 | \$650,368 |
| | Nongeneral Fund | \$797,192 | \$797,192 |
| | Authorized Positions | 5.00 | 5.00 |

| | Operating Budget Summary | | Authorized Position Summary | | | |
|--------------------|---------------------------------|--------------------|------------------------------------|-----------------|--------------------|--------------------|
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 2023 Appropriation | \$954,233,341 | \$37,571,715 | \$0 | 0.00 | 0.00 | 0.00 |
| 2024 Appropriation | \$973,117,692 | \$36,810,619 | \$O | 0.00 | 0.00 | 0.00 |
| 2025 Appropriation | \$1,006,876,637 | \$36,131,510 | \$O | 0.00 | 0.00 | 0.00 |
| 2026 Appropriation | \$1,011,608,929 | \$35,551,142 | \$O | 0.00 | 0.00 | 0.00 |
| 2027 Base Budget | \$1,011,608,929 | \$35,551,142 | \$O | 0.00 | 0.00 | 0.00 |
| 2027 Intro Changes | \$20,044,706 | (\$660,373) | \$O | 0.00 | 0.00 | 0.00 |
| 2027 Total | \$1,031,653,635 | \$34,890,769 | \$ o | 0.00 | 0.00 | 0.00 |
| 2028 Base Budget | \$1,011,608,929 | \$35,551,142 | \$O | 0.00 | 0.00 | 0.00 |
| 2028 Intro Changes | \$47,884,631 | (\$1,338,857) | \$O | 0.00 | 0.00 | 0.00 |
| 2028 Total | \$1,059,493,560 | \$34,212,285 | \$0 | 0.00 | 0.00 | 0.00 |

Operating Budget Changes

| Introduced Bud | get Non-Technical Chan | ges |
|----------------|------------------------|-----|
| | | |

| Adjust funding for debt service estimates | | |
|---|--------------|-------|
| Adjusts funding for updated estimates of debt service payments. | General Fund | \$20, |

| | 2027 | 2028 |
|-----------------|--------------|---------------|
| General Fund | \$20,044,706 | \$47,884,631 |
| Nongeneral Fund | (\$660,373) | (\$1,338,857) |

Amend language to maintain tax-advantaged status of bonds

Amends language to allow the issuer of any tax-advantaged bonds the authority to use sale or disposition proceeds of financed real property as an effort to maintain the tax-advantaged status of the bonds.

| oard of Accountai | ncy | | | | | |
|---|--------------------------|---|------------------------------|-------------------|--------------------|--------------------|
| | Operating Budget Summary | | Authorized Position Summary | | | |
| | General Fund | Nongeneral Fund | Personnel Cost | General Fund | Nongeneral Fund | Total Positions |
| 2023 Appropriation | \$O | \$2,767,913 | \$1,557,101 | 0.00 | 15.00 | 15.00 |
| 2024 Appropriation | \$O | \$2,767,913 | \$1,557,101 | 0.00 | 15.00 | 15.00 |
| 2025 Appropriation | \$O | \$2,767,913 | \$1,793,163 | 0.00 | 15.00 | 15.00 |
| 2026 Appropriation | \$O | \$2,767,913 | \$1,793,163 | 0.00 | 15.00 | 15.00 |
| 2027 Base Budget | \$O | \$2,767,913 | \$1,793,163 | 0.00 | 15.00 | 15.00 |
| 2027 Intro Changes | \$O | \$101,582 | \$87,797 | 0.00 | 0.00 | 0.00 |
| 2027 Total | \$0 | \$2,869,495 | \$1,880,960 | 0.00 | 15.00 | 15.00 |
| 2028 Base Budget | \$O | \$2,767,913 | \$1,793,163 | 0.00 | 15.00 | 15.00 |
| 2028 Intro Changes | \$O | \$101,582 | \$87,797 | 0.00 | 0.00 | 0.00 |
| 2028 Total | \$0 | \$2,869,495 | \$1,880,960 | 0.00 | 15.00 | 15.00 |
| erating Budget Change | es | | | | | |
| roduced Budget Technical | | | | | | |
| ust appropriation for cent | trally funded o | hanges to agency i | nformation techno | logy costs | | |
| usts appropriation for cha ecommunications usage bu | _ | 0, | | N | 2027 | 2 |
| apter 725, 2025 Acts of Ass | • | па Арргорпацопз | , item 470 C. oi | Nongeneral Fun | d \$14,145 | \$1. |
| ust appropriation for cent | trally funded o | hanges to Cardinal | Financials System | charges | | |
| usts appropriation for cha | _ | | | | 2027 | 2 |
| d charges budgeted in Cer 5 Acts of Assembly. | ntral Appropria | ations, Item 470 E. o | of Chapter 725, | Nongeneral Fun | d (\$668) | (\$ |
| ust appropriation for cen | trally funded o | hanges to Cardinal | Human Capital Ma | nagement System c | harges | |
| usts appropriation for cha | • | • | • | | 2027 | 2 |
| tem internal service fund o F. of Chapter 725, 2025 Ac | | • | opriations, Item | Nongeneral Fun | d (\$262) | (\$ |
| ust appropriation for cent | trally funded o | hanges to Perform | ance Budgeting sys | stem charges | | |
| usts appropriation for cha | nges to Perfor | mance Budgeting s | ystem internal | | 2027 | 2 |
| vice fund charges budgete apter 725, 2025 Acts of Ass | | opropriations, Item | 470 G. of | Nongeneral Fun | d \$18 | |
| ust appropriation for cen | | hanges to state hea | alth insurance pren | niums | | |
| usts appropriation for the | | | • | | 2027 | 2 |
| dgeted in Central Appropri embly. | ations, Item 40 | 69 G. of Chapter 725 | of Chapter 725, 2025 Acts of | | d \$16,400 | \$16 |
| ust appropriation for cen | trally funded li | iability insurance p | remium charges | | | |
| usts appropriation for liab | , | | • | | 2027 | 2 |
| he Treasury's Division of Foropriations, Item 470 J. o | U | U | | Nongeneral Fun | d \$117 | Ś |
| ust appropriation for cen | trally funded o | ther post-employn | nent benefit rate ch | nanges | | |
| usts appropriation for cha | - | | | | 2027 | 2 |
| nefit rates budgeted in Cer 5 Acts of Assembly. | ntral Appropria | itions, Item 469 J. o | of Chapter 725, | Nongeneral Fun | d (\$2,670) | (\$2 |
| ust appropriation for cen | trally funded p | roperty insurance | premium charges | | | |
| usts appropriation for pro | | • | • | | 2027 | 2 |
| partment of the Treasury's | Division of Ris | sk Management bu | dgeted in Central | Nongeneral Fun | d \$687 | <u></u> |

| 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 469 H. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | 2027 (\$3,803) | 2028 (\$3,803) |
|--|-----------------|-----------------------|-------------------|
| Adjust appropriation for centrally funded salary increases for state employees | | | |
| Adjusts appropriation for the salary increases for state employees budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 R. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | \$77,870 | \$77,870 |
| Adjust appropriation for centrally funded workers' compensation premium chang | ges | · | |
| Adjusts appropriation for workers' compensation premiums budgeted in | | 2027 | 2028 |
| Central Appropriations, Item 469 O. of Chapter 725, 2025 Acts of Assembly. | Nongeneral Fund | (\$252) | (\$252) |

Introduced Budget Non-Technical Changes

Adjust appropriation to reflect current agency operations

Adjusts nongeneral fund appropriation to align with the agency's current operations and expenditures. This amendment is technical in nature and nets to zero.