FY 2015 Start-Up

Budget Instructions



Virginia Department of

Planning and Budget

June 2014

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Overview

About these new year start-up instructions

This package provides instructions to start-up FY 2015 from a budget execution perspective, as offered by the Department of Planning and Budget (DPB). Typically, DPB provides instructions for year-end close and new year start-up in one package. However, the budget for the 2014-2016 biennium was passed later than usual, requiring DPB to send out the year-end close instructions separately in May. It should be noted that the Department of Accounts (DOA) has issued a separate memorandum(s) detailing year-end close and new year start-up procedures and payroll information from an accounting perspective.

The following are definitions of key terms used in these instructions:

* **2014 Appropriation Act** means the Appropriation Act for the 2014-2016 biennium, as passed by the 2014 session of the General Assembly.
* **FY 2014** means the fiscal year beginning July 1, 2013, and ending on June 30, 2014.
* **FY 2015** means the fiscal year beginning July 1, 2014, and ending on June 30, 2015.
* **PB system** means the Commonwealth’s Performance Budgeting System.

Budget execution new year start-up deadlines

Typically, the deadlines involved with new year start-up involve the announcement of the opening of the Performance Budgeting system for the entry of new year transactions and the deadlines for getting transactions entered that must be in place by July 1. However, due to the lateness of the approved budget, at the issuance of these instructions, the Performance Budgeting system is already open for FY 2015 transactions and anything that must be in place prior to July 1, should be entered as soon as possible.

Other significant budget deadlines for new year start-up actions are as follows:

|  |  |
| --- | --- |
| ***Date*** | ***Action*** |
| **August 1, 2014** | Deadline for agencies to return the signed deficit acknowledgement form shown in ***Appendix A***. (Standalone form is available at the DPB Web site.) |
| **August 15, 2014** | Deadline for agencies to submit budget execution adjustments to clear out convenience subobject codes other than the xx95 series |

If you encounter any problems or need specific advice or assistance, please contact your budget analyst.

Deficits

Section 4-3.01 Requirements

Section 4-3.01 of the 2014 Appropriation Act, prohibits agencies from obligating or expending funds in excess of appropriations or obligating or expending at a rate that would result in expenditures in excess of nongeneral fund revenue collections, without prior approval by the Governor. The prohibition from incurring a deficit applies legislative, judicial, and executive branch, and independent agencies that are designated in the Appropriation Act by title and assigned a three digit agency code.

Agency analysis and monitoring of expenditures against cash, allotments, and appropriations are critical to avoid incurring a deficit at the close of the fiscal year. Agencies must alert DPB as soon as possible if a problem is detected and anticipated at year-end close. Agencies should NOT wait until year-end close is underway if it is currently aware of a potential deficit.

Agencies **should not** assume that expenditures in excess of appropriations will be met from unappropriated nongeneral funds, by transfers from other current appropriations, or from appropriation of a prior-year, unexpended balances. Each agency’s request for an appropriation allotment or any other action which requires executive approval will be treated (in the absence of any specific statement to the contrary) as the representation that approval of the request will neither directly nor indirectly result in a deficit.

Pursuant to § 4-3.01, if any agency violates any of the prohibitions stated above and incurs an unauthorized deficit, the Governor is directed to withhold approval of such excess obligation or expenditure. The section stipulates that there will be no reimbursement of said excess, nor shall there be any liability or obligation upon the state to appropriate funds to address the unauthorized deficit. Instead, those members of the governing board of any such agency who shall have voted therefore, or its head if there be no governing board, making any such excess obligation or expenditure shall be personally liable for the full amount of such unauthorized deficit and, at the discretion of the Governor, shall be deemed guilty of neglect of official duty and be subject to removal.

Required Form

Section 4-3.01 also requires the Governor to bring the deficit provision to the attention of the members of the governing board of each state agency or the agency head if there is no governing board. Consistent with this provision, the agency head is directed to acknowledge the receipt of this notification by completing the form found in ***Appendix A***. The form is also available on DPB’s Web site at the following link:
<http://dpb.virginia.gov/forms/20140626-1/DeficitProvisionAcknowledgementForm.doc>

A signed form is required from each cabinet secretary and all agency heads in the legislative, judicial, and executive branches and the independent agencies. **Acknowledgement cannot be delegated and must contain the original signature of the cabinet secretary or agency head.** The signed form must be returned to the following address by Friday, **August 1, 2014**:

Budget Operations, Debt Acknowledgment

Department of Planning and Budget

Patrick Henry Building, Room 5040

1111 East Broad Street

Richmond, Virginia 23219-1922

The heads of agencies with governing boards must also provide each board member with a copy of this notice and of §4-3.01. The governing boards are those specified as supervisory boards in §2.2-2100, Code of Virginia. Agency heads are also requested to provide the material to any board members and fiscal officers who may be appointed in the future.

FY 2015 Operating Appropriations

Establishing Appropriations

DPB has created initial appropriations and allotments for FY 2015 operating expenses and has transmitted them to CARS. CARS opened for FY 2015 processing on June 25.

. Agency action is not required. DPB’s initial actions will or have included:

* Establish FY 2015 legislative appropriations per the 2014 Appropriation Act (Completed).
* Transfer (rollover) of fund 0100 to fund 0300 in program 100 (Educational and General Programs) for institutions of higher education for the initial FY 2015 legislative appropriations in the 2014 Appropriation Act. (Completed)
* Unallot FY 2015 appropriations based on language in the 2014 Appropriation Act that directs certain appropriations to not be initially allotted and available for expenditure on July 1, 2014, for the following reasons:(Completion Pending)
* Some type of prior approval by the Governor or other designated person/group is required;
* There is a match requirement; or
* The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure.

A listing of the unallotted appropriations can be found in ***Appendix B***. If expenditure is conditional upon a prior approval action or a match requirement, that criteria must be satisfied before the appropriation can be allotted. Once the condition is met, an agency can submit a budget execution adjustment in the PB system to request the allotment of the appropriation.

Appropriation of Nongeneral Fund Cash Balances

Appropriations for unexpended nongeneral fund cash balances **are not** automatically brought forward in the PB system and CARS. Unexpended nongeneral fund cash balances on June 30, 2014, must be reappropriated in the PB system to be available for expenditure in FY 2015. The appropriation is subject to DOA’s cash controls. DOA will not approve expenditures that exceed the available cash.

The general policy is that requests to appropriate unexpended nongeneral fund cash balances are limited to circumstances where there is no nongeneral fund appropriation in FY 2015 or the FY 2015 appropriation is insufficient to meet the provisions of §4-1.04 a, **Unappropriated Nongeneral Funds,** of the 2014 Appropriation Act.

To seek authorization to carry forward unexpended nongeneral fund balances, agencies should:

* Verify on the final close CARS ACTR 402 report the actual unexpended cash balance.
* Submit a budget execution adjustment (adjustment type “E” Nongeneral fund cash balance) to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2015. If the entire balance is needed, it should be rounded up to the nearest dollar. (See the PB system HELP documentation for items that must be included in the brief.)

For unexpended nongeneral funds that need to be in place at the beginning of the new fiscal year:

* Use adjustment type “E” (Nongeneral fund cash balance) and **round** **up** the requested amount to the nearest whole dollar. The amount requested should not exceed the agency’s estimate of the cash balance in that fund detail that will be unexpended on June 30, 2014.
* Some of the June 30, 2014, cash balance may have been anticipated during budget development and included in the FY 2015 nongeneral fund appropriations in the act. If so, such amounts should be netted out of your adjustment request.
* The transaction brief should clearly describe how the funds will be used, the need for the appropriation, and note that it is an estimated amount. The PB system documentation lists the questions that must be addressed in the budget execution adjustment transaction brief.
* The State Comptroller will close the fiscal year on **July 24, 2014**, and report the exact amount of the unexpended appropriations in the last week of July in the year-end reports. If the originally requested amount exceeds the final amount reported by the State Comptroller, the agency must submit another budget execution adjustment to adjust the original request down to the actual amount.

Additional Nongeneral Fund Revenue Appropriations

If the agency wishes to create a nongeneral fund operating appropriation on or after July 1 in anticipation of new or supplemental revenues to be received in FY 2015, a budget execution adjustment (adjustment type “G” Nongeneral fund revenue adjustment) must be submitted. The request must be consistent with the provisions of §4-1.04 of the Appropriation Act and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and why the additional appropriation is needed. The brief should also describe the additional funding source and include the revenue source code(s) for the additional nongeneral fund revenue. The PB system documentation lists the questions that must be addressed in the budget execution adjustment transaction brief. It is the agency’s responsibility to provide cash to support the appropriation thus created.

Clearing Out Convenience Subobject and Fund Codes

An agency’s initial appropriations for FY 2015 may contain “convenience” subobject and fund detail codes (see Table 1 below). Because of the need to know what agencies plan to purchase and because expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes, these convenience codes must be replaced with valid objects of expenditures and fund details.

If any convenience codes exist in an agency’s budget, it is suggested that agencies submit a budget execution adjustment (adjustment type “M Adjustment to service areas and subobject codes”) by **August 15, 2014**, to convert any remaining convenience subobject and fund detail codes, other than the xx95 subobject codes, to regular subobject and fund codes. It is optional to clear out the xx95 convenience codes (see Table 2 below) for undistributed nonpersonal services.

**Agencies are instructed not to use convenience codes (including the xx95 convenience codes) to appropriate or adjust funds during the fiscal year in the PB system.**

***Table 1: Convenience codes that should be removed by August 15, 2014, by distributing the amounts to valid expenditure subobject codes:***

|  |
| --- |
| **Subobject Codes** |
| 1184 | FTE Undistributed Amended Legislative Appropriation |
| 1185 | FTE, Undistributed: Legislative Appropriation |
| 4100 | Undistributed Budget Amounts |
| 5100 | Undistributed Savings Amount |
| 6100 | Undistributed Biennial Budget Amounts |
| 6200 | Undistributed Nonpersonal Services Across-the-Board Reductions |
| 7100 | Undistributed Amended Budget Amounts |
| 8600 | Undistributed Legislative Appropriation |
| 8900 | PB system Redistribution Code |
| 9000 | Undistributed Amended Appropriations |
| **Fund Detail Codes** |
| 1200 | FTE, Undistributed Legislative Amount |
| 1300 | FTE, Undistributed Amended Legislative Amount |

***Table 2: Convenience codes that do not need to be cleared out:***

|  |  |
| --- | --- |
| 1295 | Undistributed Contractual Services |
| 1395 | Undistributed Supplies and Materials |
| 1495 | Undistributed Transfer Payments |
| 1595 | Undistributed Continuous Charges |
| 2195 | Undistributed Property and Improvements |
| 2295 | Undistributed Equipment |
| 2395 | Undistributed Obligations |

For descriptions of these convenience codes, refer to the complete list of subobject and fund codes available in PB “chart of accounts” reports, available from the in PB system reports subsystem and at the Chart of Accounts tab on the “Virginia’s Budget” section of DPB’s Web site (<http://dpb.virginia.gov/budget/budget.cfm>) or <https://solutions.virginia.gov/pbreports/rdPage.aspx?rdReport=COA_SubObject&ShowWebLink=True>.

FY 2015 Fringe Benefit Rates

Employer fringe benefit rates, to be effective July 1, 2014, will be available soon, if not already, from the Department of Accounts (DOA) via their fiscal year-end payroll bulletin. Payroll bulletins can be found at the following DOA Web link: <http://www.doa.virginia.gov/Payroll/Payroll_Main.cfm>.

For your assistance, a copy of the new employer benefit rates can be found in ***Appendix C***.

Higher Education Equipment Trust Fund Lease Payments (Institutions of Higher Education Only)

The 2014 Appropriation Act provides funding to support debt service on equipment purchased through the Virginia College Building Authority’s (VCBA’s) Higher Education Equipment Trust Fund. As has been the case since FY 2000, the general fund and nongeneral fund appropriations are included within the Treasury Board budget instead of within the budgets of each institution of higher education. This allows the Commonwealth to consolidate debt service on tax-supported debt (i.e., debt supported primarily by the general fund) in one central location within the Treasury Board.

Since the general fund appropriation is now included as part of the Treasury Board budget, the Treasury Board makes the debt service payment to the VCBA directly. However, the nongeneral fund portion of the payment cannot be made to the VCBA until funds are transferred from each institution to support the nongeneral fund appropriation authority provided in the 2014 Appropriation Act. Therefore, DOA will take action on or about July 1 to transfer the appropriate cash amount listed in Item 276, paragraph E. 5. for all institutions from balances in fund code 0300 (higher education operating). See ***Appendix D***.

No action will be necessary on the part of the institutions for payment of debt service associated with the Higher Education Equipment Trust Fund.

Capital Fees for Out-of-State Students (Institutions of Higher Ed Only)

The 2014 General Assembly approved an additional fee to be charged to out-of-state students beginning in FY 2015. The funds will be used to pay a portion of the debt service on bonds issued under the 21st Century Program**.** Item 276, paragraph E. 5. of the 2014 Appropriation Act sets out the amounts designated for each institution. No action is necessary at this time. See ***Appendix E***.

Capital Projects

Execution of New Capital Projects

The process for executing new capital projects will vary, depending on whether the new project is included in a central capital pool or is a “stand-alone” project.

Stand-Alone Projects Newly Authorized in the Budget

***Initial Appropriations.*** DPB has entered the appropriations for all state-owned projects into the PB System and transmitted them to CARS. **Do not submit budget execution adjustments to enter new project appropriations into the PB System and CARS for stand-alone projects in the 2014 Appropriation Act.**

***Project Initiation or Change.*** Each affected agency must submit an E&B Form CO-2 (CO-2) or a related HECO (Higher Education) form, if applicable, to the Department of General Services (DGS) to initiate a new project or increase the project’s appropriation. If a project is partially funded in each year of the biennium and a CO-2 or HECO has been approved for the first year, a separate CO-2 or HECO must be submitted in FY 2016 for the second year’s appropriation. CO-2s or HECOs for FY 2015 submitted before the start of the fiscal year will be held at DPB until the start of the fiscal year. CO-2s or HECOs for FY 2015 funding of projects approved by the 2014 Appropriation Act may be processed when that act becomes law.

***Allotment of Project Appropriation*.** After receipt of an approved CO-2 or HECO, a budget execution adjustment can be submitted to DPB to allot enough funds to complete working drawings (usually 75 percent of the amount budgeted for architectural and engineering fees in the approved CO-2or HECO). Use adjustment type “L” and distribute the allotment to valid expenditure subobject codes.

After the construction bid has been received, and an E&B Form CO-8 has been submitted to DGS, an agency must submit a budget execution adjustment to DPB to allot construction funds. DPB will allot up to the bid amount for construction and equipment, an amount for project contingencies (until further notice, this is no more than two percent of the construction contract for new construction or renovations over $1 million or five percent for renovations under $1 million), estimated amounts for testing, inspecting, or project management services, and the balance of the architectural and engineering contract.

If project construction and equipment costs are anticipated to exceed the allotted amounts, the agency must submit a revised CO-2 or HECO to DGS and a budget execution adjustment to DPB to access the remaining appropriated funds. The transaction brief must provide sufficient information to describe and justify the need for additional dollars to be allotted.

Central Capital Pool Projects

For those new projects included in a new central capital pool authorized in the 2014 Appropriation Act, DPB will assign project codes, as needed. DPB will transfer funding for detailed planning, construction, and equipment from the central capital pool projects to individual projects only after the Bureau of Capital Outlay Management (BCOM) has reviewed and approved the amounts requested. Agencies should contact BCOM for instructions on what is required for detailed planning or full construction funding.

2014-2016 Maintenance Reserve Appropriations

Agencies’ FY 2015 allocations for maintenance reserve will be transferred from the Central Accounts maintenance reserve project to individual agency maintenance reserve project codes as soon after July 1, 2014 as is feasible. **Agencies do not need to submit CO-2 or HECO forms for maintenance reserve projects.**

Re-establishment of Closed Out Capital Outlay Projects and Restoring Reverted Appropriations

Occasionally, after a project is closed out or an unexpended balance is reverted, an agency may discover that an unpaid obligation or requirement for the project exists. Because of these situations, there is language in §4-1.05.c.3 of the General Provisions of the 2014 Appropriation Act authorizing the DPB Director to restore reverted capital project balances and re-establish closed-out projects. ***Restoration authorization is limited to reversions that occurred in the current biennium or the prior biennium.***

In some instances, there are no unexpended balances in the closed out project to be restored, and funds must come from another source to meet the unpaid obligation. In these situations, the project would be re-established under the authority of §4-1.05.c.3. However, because the project's fund source would be obtained through a transfer of appropriations or through additional nongeneral fund revenue, other sections of the General Provisions must be satisfied as well. Section 4-1.03 authorizes the transfer of appropriations and §4-1.04 authorizes the appropriation of unappropriated nongeneral funds.

To request the re-establishment of a closed capital outlay project and the restoration of project funding, the agency must submit a written request to the DPB Director. The request must describe circumstances that led to the need to restore the project and identify the source of money to be restored to the project. The funding sources may include reverted balances, transfers, and additional revenue.

Coding of Subprojects

DPB is developing reports for the PB System that will enable agencies to display the entire appropriation and expenditure history of a capital project, including subprojects, in one report and to track capital appropriations and expenditures from various perspectives, such as by facility and by infrastructure, including subproject data. However, the reports will be able to display subproject data only if agencies have assigned cost codes to capital subprojects in CARS. Therefore, agencies are strongly encouraged to assign a CARS cost code to each capital subproject and to use those cost codes to record expenditures for subprojects in CARS.

Maintenance Reserve Reporting

Separate instructions will be issued later regarding the reporting of maintenance reserve expenditures. Each agency and institution will be required to submit a detailed report on its expenditure of maintenance reserve funds in FY 2014. Although the final format and instructions have not been finalized, it is likely that the following data fields will be required for each project completed during FY 2014:

* Agency code
* Agency name
* Subproject title
* Facility
* Infrastructure element
* Total cost
* Expenditure (GF or tax-supported bond)
* Expenditure (Other NGF)
* Fiscal year completed

In addition, the agency head, chief fiscal officer, or administrative officer of each agency will be required to certify that all maintenance reserve expenditures had been made in compliance with these instructions and that any exceptions were appropriately authorized. The certification shall also include assurance that all needed roof repair and replacement projects had been completed or were underway, consistent with Appropriation Act requirements.

***Appendix A***

**Deficit Provision Acknowledgment Form**

To: Director, Department of Planning and Budget

**Section A**

**All Agencies**

I have received and read your instructions regarding indebtedness of state agencies.

Agency Name Agency Code

Cabinet/Agency Head Name

Cabinet/Agency Head Signature

*(Personal signature is required and cannot be delegated)*

Date , 2014

**Section B**

**Supervisory Board (§2.2-2100 of the Code of Virginia)**

I have provided each member of the board of this agency with a copy of the notice in this memorandum and I will provide the same material to those appointed to the board in the future.

*(Personal Signature of Agency Head)*

Date: , 2014

***Originals only!***

***Copies, e-mails, or faxes of this form will not be* *accepted.***

 ***By August 1, 2014, mail form to:***

Budget Operations, Deficit Acknowledgment

Department of Planning and Budget

Patrick Henry Building, Room 5040

1111 East Broad Street

Richmond, Virginia 23219-1922

***Appendix B***

**Appropriations Not To Be Allotted July 1, 2014**

The 2014 Appropriation Act contains certain appropriations that are initially withheld from expenditure on July 1, 2014, and therefore unallotted. Funds are generally unallotted for the following reasons:

1. Some type of prior approval by the Governor or other designated person/group is required;
2. There is a match requirement; or
3. The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure.

DPB will post these unallotments on its Web site once the Appropriation Act has been signed into law. These appropriations will be established as unallotted in the PB System and CARS on July 1, 2014, and will not be available for expenditure. If expenditure is conditional upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| ***Item*** | ***Agency Code*** | ***Agency*** | ***Amount*** | ***Fund*** | ***Program/Service Area*** | ***Description*** |
| 4 | 961 | Division of Capitol Police | $160,735  | 0100 | 39923 | Approval of an additional position class or other career development plan by the Committee on Joint Rules required for allotment. |
| 66.D. | 157 | Compensation Board | $1,875,437  | 0100 | 35601 | Funding for Southwest Virginia Regional Jail in Item 66.O (opening later in the fiscal year). |
| 67.D. | 157 | Compensation Board | $377,010  | 0100 | 35601 | Reserve for unbudgeted medical costs |
| 174.C.1 | 213 | Norfolk State University  | $70,000  | 0100 | 10110 | Match requirement for Dozoretz Institute. |
| 213.H | 260 | Virginia Community College System | $470,880  | 0100 | 53427 | Match for four work force training centers |
| 213.D2 | 260 | Virginia Community College System | $232,626  | 0100 | 53427 | Match for A.L. Philpott manufacturer's assistance program. |
| 243 | 274 | Eastern Virginia Medical School | $6,158,108  | 0100 | 11005 | Approval of plan by Department of Medical Assistance Services |
| 421.A.1.b | 136 | Virginia Information Technologies Agency | $1,000,000  | 0900 | 71201 | Approval of expenditures by the Wireless E-911 Services Board required for allotment. |

***Appendix C***

# Employer Fringe Benefit Rates

Employer fringe benefit rates, Provided by the Department of Accounts (DOA). The official rates documentation can be found in DOA’s fiscal year-end payroll bulletin. Payroll bulletins can be found at the following DOA Web link: <http://www.doa.virginia.gov/Payroll/Payroll_Main.cfm>.

|  |  |  |
| --- | --- | --- |
| *Sub Object* | *Benefit* | *Decision Package**Rates/Factors1* |
| **1111** | **VRS Retirement Contributions** |  |
|  | State Employees | 12.33% |
|  | Virginia Law Officers Retirement (VaLORS) | 17.67% |
|  | State Police (SPORS) | 25.82% |
|  | Judges (JRS) | 51.66% |
| **1112** | **Social Security 2** | 6.20% **capped** at $113,700 |
| **1112** | **Medicare** | 1.45% |
| **1114** | **Group Life** | 1.19% |
| **1115** | **Annual Employer Health Insurance Premiums**  |  |
|  | ***COVA Care***  | Single | $6,348 |
|  | Employee + One | $11,376 |
|  |  | Family | $16,680 |
|  |  |  |  |
|  | ***COVA High Deductible*** | Single | $5,472 |
|  | Employee + One | $10,164 |
|  |  | Family | $14,844 |
|  |  |  |  |
|  | ***HealthAware*** | Single | $6,348 |
|  |  | Employee + One | $11,376 |
|  |  | Family | $16,680 |
|  |  |  |  |
|  | ***Kaiser Permanente*** | Single | $5,892 |
|  | Employee + One | $10,476 |
|  | Family | $15,312 |
|  |  |  |  |
| **1116** | **Retiree Health Insurance Credit Premium** | 1.05% |
| **1117** | **VSDP & Long-Term Disability Insurance** | 0.66% |
| **1118** | **Teachers Insurance and Annuity3 Plan 1** | 10.40% |
| **1118** | **Teachers Insurance and Annuity3 Plan 2** | 8.50% |
| **1119** | **Defined Contribution Plan4** | 10.40% |
| **1138** | **Deferred Compensation Match Payments** | One-half of employee’s contribution per pay period, up to a max of $20 per pay period or $480 annually |

1 Percentages refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

2 The $113,700 Social Security cap applies to calendar year 2014. Future year caps are unknown at this time.

3 For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the Code of Virginia. Plan 1 employees are those employees hired before July 1, 2010. Plan 2 employees were hired after June 30, 2010.

4 Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.

***Appendix D***

# FY 2015 HEETF Lease Payments \*

|  |  |
| --- | --- |
| **Institution** | **FY 2015 Amount****(NGF 0300)** |
| College of William and Mary | $259,307  |
| University of Virginia | $1,088,024  |
| Virginia Polytechnic Institute and State University | $992,321  |
| Virginia Military Institute | $88,844  |
| Virginia State University | $108,886  |
| Norfolk State University | $108,554  |
| Longwood University | $54,746  |
| Mary Washington College | $97,063  |
| James Madison University | $254,504  |
| Radford University | $135,235  |
| Old Dominion University | $374,473  |
| Virginia Commonwealth University | $401,647  |
| Richard Bland College | $2,027  |
| Christopher Newport University | $17,899  |
|  University of Virginia's College at Wise | $19,750  |
| George Mason University | $205,665  |
| Virginia Community College System | $633,657  |
|  |  |
| **Total** | **$4,842,602** |

***\*Table reflects amounts in Item 276, Paragraph E.5.***

***Appendix E***

# FY 2015 Capital Fee for Out-of-State Students \*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |

**Institution FY 2015**

|  |  |
| --- | --- |
| George Mason University | $2,535,489 |
| Old Dominion University | $1,059,300 |
| University of Virginia | $4,670,622 |
| Virginia Polytechnic Institute and State University | $4,656,663 |
| Virginia Commonwealth University | $2,132,460 |
| College of William and Mary | $1,493,811 |
| Christopher Newport University | $112,167 |
| University of Virginia’s College at Wise | $48,510 |
| James Madison University | $2,635,578 |
| Norfolk State University | $458,766 |
| Longwood University | $111,276 |
| University of Mary Washington  | $293,535 |
| Radford University | $275,022 |
| Virginia Military Institute | $370,260 |
| Virginia State University | $845,856 |
| Richard Bland College | $9,900 |
| Virginia Community College System | $3,222,450 |
| **TOTAL** | **$24,931,665** |

***\* Table reflects amounts in Item 276, Paragraph E.4.***