

Instructions for the Submission of Six-Year Nongeneral Fund Revenue Estimates



Department of Planning and Budget

September 2017

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Nongeneral Fund Revenue Estimates Overview

About the Nongeneral Fund Revenue Estimate Submission

The Six-Year Nongeneral Fund Revenue Estimate for the 2017 General Assembly Session should be submitted to DPB by **November 3, 2017**. Estimates should be completed using the Performance Budgeting system, specifically the Six-year Nongeneral Fund Revenue Estimate module.

Note: Some agencies rely on the Department of Taxation and other such agencies for information needed to complete nongeneral fund revenue estimates and may impact your ability to meet this deadline as a result. If you think your agency is impacted by this situation, make sure to check in with your DPB budget analyst regarding this prior to the deadline.

In an effort to assist you, the Six-year Nongeneral Fund Revenue Estimate module has been pre-populated with your agency's last nongeneral fund estimate submission (i.e. estimates submitted last Fall) . Your agency should use this module to make any changes or updates based on current policy to the estimate for the upcoming session. Because the next session of the General Assembly will consider a new two-year budget and amendments to FY 2018 in the form of the Caboose budget bill, your nongeneral fund revenue estimates will cover the time period including FY 2018 through FY 2024.

Recommendation: Utilize the Cardinal RGL008 "Revenue Status Report" to assist with your analysis of your agency's nongeneral fund revenue activity. The Cardinal navigation for this report is: Main Menu > Commitment Control > Budget Reports > Revenue Status Report. Select the Revenue Budget Ledger of "CC_OFCREV" as well as the last completed Fiscal Year and closing Accounting Period of 12.

Please note that any new nongeneral fund revenue sources or changes in nongeneral fund revenue based on proposed policy changes require a Decision Package and, therefore, should not be incorporated in the Six-year Nongeneral Fund Revenue Estimate. Instead, you should use the Decision Package Module, specifically the NGF Revenue Source Tab within that module, to reflect any new nongeneral fund revenue sources you anticipate will require additional appropriation.

To create your nongeneral fund revenue estimate in the Performance Budgeting system you must first create a new work item by clicking "Six-Year NGF Revenue Estimate" under the "Six Year Plan" menu in the Performance Budgeting system work tray/main screen.

A detailed guide on how to submit the nongeneral fund revenue estimates in the Performance Budgeting system is included at the end of these instructions. For additional guidance regarding methodology and preparation of your nongeneral fund revenue estimates see the Overview section of this guide.

If you have any questions regarding policy and procedures, please contact your DPB budget analyst.
If you experience technical issues with the Performance Budgeting system, please contact the
Performance Budgeting system help desk at PBHelpDesk@vita.virginia.gov.

Performance Budgeting System Instructions -- Nongeneral Fund Revenue Estimate Module

Overview

All agencies which receive nongeneral fund revenue appropriations must submit a nongeneral fund revenue estimate to indicate the anticipated nongeneral fund revenues expected to be received.

The required projections for each source of nongeneral fund revenue must be obtained from the state agency collecting the revenue. To give consistency to agency plans and submissions, methodologies are presented below for use by state agencies in preparing nongeneral fund revenue projections.

1. Revenue collected by state agencies (e.g. taxes, licenses, permits, fees or institutional revenue, etc.): To calculate these revenues,
 - a. Assume that the current tax rate, fee, or charge and its method of application will remain unchanged over the projection period, unless otherwise provided by law.
 - b. As far as is practical, use a statistical projection technique (i.e., times series trend line, linear regression, multiple regression, econometric model etc.). Please do not simply hold current revenue collections constant for future years unless such action can be justified or unless past revenue collections have not varied by more than 1 percent after adjustments for rate or fee changes over the last five years.
 - c. Base population growth-related assumptions on the population projections by age, race and sex as supplied by the Virginia Employment Commission's (VEC) – Virginia's Labor Market Information, at the following link:
<https://data.virginialmi.com/vosnet/Default.aspx>
 - d. Relate fees and charges to known or expected trends in pertinent caseloads when possible (e.g. fees for the mentally ill versus institutional population etc.).
 - e. See the above link to VEC regarding other standardized forecasts of economic or demographic variables (e.g. personal income, employment, population, inflation etc.).

2. Revenue from Federal grants or donations: To calculate these revenues;
 - a. Assume that current collections from federal project grants which are non-recurring in nature or which have a designated termination date within the six-year projection period will not be continued or extended past such date.
 - b. Assume that solicitations currently underway or anticipated for federal project grants will be approved.
 - c. Assume total federal funding authorizations will remain constant over the six-year projection period, unless increases or decreases are scheduled and justified by pending Congressional action or expected by the administering federal agency.
 - d. Make allowance in projections for changes in federal/state matching requirements when such changes are prescribed by formula grant allocations.
3. Nongeneral fund revenue forecasts (Institutions of Higher Education):
 - a. Nongeneral revenue forecasts for institutions of higher education should match the amounts in the Six-Year Plans approved by their Board of Visitors and submitted to the State Council of Higher Education in Virginia.
 - b. Any differences between the nongeneral fund forecast and what was submitted in the Six-Year Plans should be explained and justified in the methodology section.

Nongeneral Fund Revenue Estimate Quick Guides

AGENCY ANALYST QUICK GUIDE

1. Mouse over the Six Year Plans functional area menu item and select Six-Year Nongeneral Fund Revenue Estimate from the resulting dropdown menu.
2. The Six-Year Nongeneral Fund Revenue Estimate tab will appear.
3. Complete the Six-Year Nongeneral Fund Revenue Estimate tab as described in the Six-Year Nongeneral Fund Revenue Estimate Tab instructions.
4. Pay close attention to the five-digit Cardinal Fund Detail. Agencies that have added new fund details in Cardinal that did not exist in CARS need to ensure that the appropriate fund details are used in the estimate.
5. Click Submit and select the appropriate action from the available options.
 - Continue Working - Saves the six-year nongeneral fund revenue estimate and returns it to the Available Work Items tab in the Work Tray to be claimed by users with similar credentials.
 - Submit for Agency Review - Submits the six-year nongeneral fund revenue estimate to the next step in the workflow.
 - Void Document - Voids the six-year nongeneral fund revenue estimate.

AGENCY REVIEWER QUICK GUIDE

1. Select Available Work Items in the Work Tray.
2. Select the Document Type filter and select Six-Year NGF Revenue Estimates to filter on the six-year nongeneral fund revenue estimates.
3. Click Claim next to a six-year nongeneral fund revenue estimate that is ready for review. The Six-Year Nongeneral Fund Revenue Estimate tab will appear.
4. Review the Six-Year Nongeneral Fund Revenue Estimate tab for completeness and accuracy according to the instructions issued by DPB. Prior to submitting the six-year nongeneral fund revenue estimate to DPB, ensure that the correct scenario is loaded in the Six-Year Nongeneral Fund Revenue Estimate grid.
5. Click Submit and select the appropriate action from the available options.
 - Continue Review - Saves the six-year nongeneral fund revenue estimate and returns it to the Available Work Items tab on the Work Tray for users with similar credentials to claim.
 - Submit for DPB Review - Submits the proposed six-year nongeneral fund revenue estimate to DPB.
 - Return for Further Data Entry - Returns the six-year nongeneral fund revenue estimate to the data entry workflow step.
 - Void Document - Voids the six-year nongeneral fund revenue estimate.

Six Year Nongeneral Fund Revenue Estimate Tab

Six Year Nongeneral Fund Revenue Estimate Tab Overview

The purpose of the NGF Revenue Source tab is to capture a six-year estimate of any NGF revenues for each agency.

The NGF Revenue Source grid has been pre-populated with current NGF revenue estimates. Please note that any new nongeneral fund revenue sources, i.e. new policy changes or requests that require a decision package should not be incorporated in these estimates. When it becomes available, you should use the Decision Package Module, specifically the NGF Revenue Source Tab, within that module, to reflect any new nongeneral fund revenue sources you anticipate will require additional appropriation.

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PERFORMANCE BUDGETING SYSTEM

Work Tray Operating Budget Capital Budget Budget Execution Six-Year Plans Narrative Strategic Planning Help Request Administration Reporting Logout

Six-Year Nongeneral Fund Revenue Estimate - DPB Entry

Help Print Save Validate Submit

Six-Year Nongeneral Fund Revenue Estimate Validation

Agency 122: Department of Planning and Budget Biennium 2018-2020 Budget Round Initial Bill ABC

Scenario Load Scenario

Scenario Title Save Scenario

Six-Year Nongeneral Fund Revenue Estimate

	Fund	Revenue Source Code	Revenue Action	Agency	FY 2018 Dollars Req	FY 2019 Dollars Req	FY 2020 Dollars Req
1							

Add Import Export Clear Refresh Page 1 of 1 50 View 1 - 1 of 1

Six Year Nongeneral Fund Revenue Estimate Tab Instructions

1. Click the **Six-Year Nongeneral Fund Revenue Estimate** tab.
2. Select the **Agency** for which the six-year nongeneral fund revenue estimate will be created.
3. Select the **Biennium** to which the six-year nongeneral fund revenue estimate will be applied.
4. Select the **Budget Round** to which the six-year nongeneral fund revenue estimate will be applied.
5. Enter a **Scenario Title** for the six-year nongeneral fund revenue estimate.
6. In the **Six-Year Nongeneral Fund Revenue Estimate** grid, confirm that the correct **Fund** and **Revenue Source Code** appear for the revenue pertaining to that fund.
7. Select the **Revenue Action** (send to or receive from) and Agency associated with that action (if applicable). If you collect revenue on the behalf of another agency, select "send to". If you receive revenue from another agency, select "receive from".
8. Select the **Agency** that applies to the **Revenue Action** column.

9. Confirm the nongeneral fund revenue estimate for the years in the columns labeled, **FY 20XX Dollars**. Make any changes or updates as necessary. Remember: any new NGF revenue sources pending a decision package (i.e. new policy) should not be incorporated in these changes. When it becomes available, you should use the Decision Package Module, specifically the NGF Revenue Source Tab, within that module, to reflect any new nongeneral fund revenue sources you anticipate will require additional appropriation.
10. Click the **Methodology** cell for the current nongeneral fund estimate. In the popup window that appears, review the methodology entered for that nongeneral fund estimate. Make any changes as you see fit.
11. Add rows to the Six-Year Nongeneral Fund Revenue Estimate grid as needed to specify estimates for multiple funds.
12. Click the **Save Scenario** button to save the current six-year nongeneral fund revenue estimate. In order to save new scenarios, change the title and estimate details for an existing scenario and click the Save Scenario button again.
13. To load an existing scenario, choose the scenario that you would like to load from the **Scenario** dropdown and click the **Load Scenario** button.
14. When complete, submit the revenue estimate as indicated in the Agency Analyst and Agency Reviewer quick guides.