Understanding Virginia’s Budget Process: Budget 101

Virginia Association of Community Services Boards
2018 Public Policy Conference

Michael Tweedy
Virginia Senate Finance Committee

October 4, 2018
Understanding Virginia’s Budget Process

• Important Dates
• The Players & The Processes
• The Budget Bill
• Snapshot of Resources & Spending
• Current Budget Outlook
### Virginia’s budget process: Typical Timeline

#### Budget Development

<table>
<thead>
<tr>
<th>Agency Budget Preparation</th>
<th>Review &amp; Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>August</strong></td>
<td><strong>September</strong></td>
</tr>
<tr>
<td>DPB issues instructions to agencies</td>
<td>Agencies generate &amp; submit requests</td>
</tr>
<tr>
<td><strong>November</strong></td>
<td><strong>December</strong></td>
</tr>
<tr>
<td>Governor, DPB, Cabinet review</td>
<td>Governor submits document &amp; bill to GA</td>
</tr>
</tbody>
</table>

#### Budget Deliberation

<table>
<thead>
<tr>
<th>Legislative Action</th>
<th>Gov’s Review</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>January</strong></td>
<td><strong>April</strong></td>
</tr>
<tr>
<td>Budget bills referred to money committees</td>
<td>Governor signs/vetoes/ or returns items to GA with amendments</td>
</tr>
<tr>
<td><strong>February</strong></td>
<td></td>
</tr>
<tr>
<td>Senate &amp; House produce separate budget proposals</td>
<td></td>
</tr>
<tr>
<td><strong>March</strong></td>
<td></td>
</tr>
<tr>
<td>Conference Committee reports budget bill(s)/ GA approves budget</td>
<td></td>
</tr>
</tbody>
</table>
Who are the players?  

**Governor**

- As the chief planning and budget officer, the Governor prepares the biennial budget and executes it once the legislature completes its actions.
  - Much of the guidance on execution is included in the budget bill.

- Governor gets the first “bite-at-the-apple” when allocating projected revenues or making reductions when deficits are projected.
  - Governors’ initiatives are generally tied to campaign promises, the state’s economic conditions, or unforeseen events.

- According to Virginia’s Constitution, governors serve a four-year term -- has a limited amount of time to accomplish his goals.
Who are the players? *The General Assembly*

- 40 Senators and 100 Delegates make up the Commonwealth’s citizen legislature.
  - Members of the General Assembly have “other jobs” and come from all walks of life.

- Since 1971, the General Assembly has met annually.
  - Long sessions are held in even-numbered years and typically last 60 consecutive days.
  - Short sessions are held in odd-numbered years and last 45 consecutive days.
  - Special sessions are convened on an ad hoc basis.
Who are the players?  

The General Assembly

• Like the Governor, one of the primary responsibilities of the General Assembly is to craft a budget.

• “The Governor proposes and the legislature disposes.”
  • The House and Senate budgets are actually amendments to the Governor’s introduced budget.
  • The General Assembly adds, modifies, endorses or deletes items in the Governor’s proposed budget.
  • The General Assembly also increases or decreases proposed funding levels.

• In even-numbered years, the General Assembly enacts a two-year or biennial budget. In odd years, the House and Senate tend to address unexpected increases or decreases.
Who are the players? The “Money Committees”

• The House Appropriations, House Finance and Senate Finance Committees comprise the General Assembly’s “money committees.”

• Through legislation and the budget process, these committees establish the Commonwealth’s fiscal policies.

• **Senate**: Tax policy and spending decisions combined under the Finance Committee.

• **House of Delegates**: Duties are split between the Finance Committee (tax policy) and the Appropriations Committee (spending decisions).
Who are the players? *The “Money Committees”*

- The Senate Finance and House Appropriations Committees are the only standing committees with full-time legislative staff assigned to them.

- Non-partisan staff members provide the Committees:
  - Independent sources of information;
  - Professional expertise in various budget disciplines;
  - Recommendations on emerging funding issues; and
  - Guidance on spending and revenue trends.
What do you need to know?

The General Assembly

- Time is a precious commodity for members of the General Assembly, particularly in the “short session” which is just 45 days. Responsibilities include:
  - Participating in the legislative and budget process,
    - Meeting with legislative staff,
    - Attending committee meetings,
    - Monitoring floor sessions, and
    - Preparing budget amendments.
  - Communicating with interest groups and constituents, and
  - Traveling to and from their districts.
Legislative Budget Process

• House Appropriations & Senate Finance Committees begin budget deliberations in October and November.
  • Review agency requests and submissions to Governor.
  • Convene Committee “retreats” to examine fiscal outlook and emerging issues.

• After receiving Governor’s introduced budget, Committees hold 4-5 regional public hearings on budget in early January.
  • Each committee has 5 weeks to conduct budget review in long session (3 weeks in short session).

• Budget amendment requests by General Assembly members made to Committees usually the first week of Session.

• Subcommittees review agency budgets and amendment requests.

• Committees act on subcommittee reports.

• Committees send budget bill with amendments to the House and Senate floors for adoption.
Legislative Budget Process: *Subcommittees*

<table>
<thead>
<tr>
<th>Senate Finance Committee</th>
<th>House Appropriations Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Capital Outlay / General Govt.</td>
<td>• Capital Outlay</td>
</tr>
<tr>
<td>• Economic Dev./Natural Resources</td>
<td>• Economic Dev./Agric./Natural Res.</td>
</tr>
<tr>
<td>• Education</td>
<td>• Elementary &amp; Secondary Education</td>
</tr>
<tr>
<td>• Health &amp; Human Resources</td>
<td>• Higher Education</td>
</tr>
<tr>
<td>• Claims</td>
<td>• Health &amp; Human Resources</td>
</tr>
<tr>
<td>• Public Safety</td>
<td>• General Government</td>
</tr>
<tr>
<td>• Transportation</td>
<td>• Technology Oversight &amp; Government Activities (includes Claims)</td>
</tr>
<tr>
<td></td>
<td>• Compensation &amp; Retirement</td>
</tr>
<tr>
<td></td>
<td>• Public Safety</td>
</tr>
<tr>
<td></td>
<td>• Transportation</td>
</tr>
</tbody>
</table>
Legislative Budget Process: Conference

- Once each chamber adopts its version of the budget, bills are sent to opposite house; and **rejected**

- Committee of conference is appointed
  - Provides opportunities to correct mistakes and get additional input
  - Budget conferees resolve differences between House and Senate budgets

- Conference committee report is sent back to House and Senate floors for final approval – up or down vote

- Adopted budget sent to Governor for signature

- Governor’s amendments or vetoes considered during Reconvened (Veto) Session
Virginia’s Budget Process: Opportunities for Public Engagement

**Budget Demands**
- State agencies
- Legislative commissions
- Legislators
- Interest groups
- Other studies/events

**Budget Development**
- Governor (Introduced budget)

**Budget Deliberation**
- Senate
- House

**Budget Decisions**
- Conference Committee (Final agreement)

<table>
<thead>
<tr>
<th>April - December</th>
<th>January</th>
<th>January - February</th>
<th>February - March</th>
</tr>
</thead>
<tbody>
<tr>
<td>Discuss issues and concerns/develop and communicate message</td>
<td>Testify at public hearings on budget</td>
<td>Attend committee hearings/request budget amendments</td>
<td>Contact with members via phone calls, letters, and visits</td>
</tr>
</tbody>
</table>
Virginia’s Budget: Sources of funding

• State revenues are defined as either general fund or nongeneral funds.

• General fund (GF) revenues include income taxes, sales tax, and corporate taxes that can be used for any purpose. GF revenues are primarily used for education, health care, public safety and social services. (Current GF = $42.6 billion)

• Nongeneral funds (NGF) include federal revenues, tuition and fees, and gas taxes. NGF revenues tend to be earmarked for specific programs or purposes. (Current NGF = $75.4 billion)
Virginia’s budget

Revenue sources

FY 2018-20 Total Revenues = $107.0 billion
Chapter 2 (HB 5002, as Adopted)
($ in millions)

- General Fund $42,402 40%
- Individual Income $29,040 27%
- Sales & Use $7,173, 7%
- Corp Inc $1,838, 2%
- Other $4,351, 4%

- Federal Grants & Contracts $25,437 24%
- Hospital Institutional $4,361 4%
- Lottery Proceeds Fund $1,191 1%
- Educational Institutional $12,446 11%
- Sales $2,485 2%
- Licenses, Rights and Privileges $2,938 3%
- NGF Taxes $9,336 9%

All Other NGF $6,368 6%
Virginia’s budget
How GF resources are used

FY 2018-20 GF Operating Budget = $42.6 Billion
Chapter 2, (HB 5002, as Adopted)
($ in millions)

- State Agencies: $12,226.4 (29%)
- Debt Service: $1,646.7 (4%)
- Aid to Individuals: $8,893.5 (21%)
- Aid to Localities: $19,866.3 (47%)
- Public Education: $12,724.4 (30%)
- Car Tax: $1,900.0 (4%)
- Community Services Boards: $2,183.9 (5%)
- Local Sheriffs: $1,055.1 (2%)
- Other Aid to Localities: $2,002.9 (5%)
### Virginia’s budget

**General Fund budget by Secretarial Area**

<table>
<thead>
<tr>
<th>Secretarial Area</th>
<th>FY 2019</th>
<th>FY 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>$8,443,588,457</td>
<td>$8,689,356,422</td>
</tr>
<tr>
<td>Health and Human Resources</td>
<td>$6,647,749,936</td>
<td>$6,821,513,088</td>
</tr>
<tr>
<td>Public Safety and Homeland Security</td>
<td>$2,013,576,807</td>
<td>$2,018,234,233</td>
</tr>
<tr>
<td>Finance</td>
<td>$1,938,341,599</td>
<td>$1,982,004,289</td>
</tr>
<tr>
<td>Administration</td>
<td>$738,014,959</td>
<td>$740,171,509</td>
</tr>
<tr>
<td>Judicial</td>
<td>$495,685,735</td>
<td>$505,076,600</td>
</tr>
<tr>
<td>Commerce and Trade</td>
<td>$225,708,812</td>
<td>$230,136,001</td>
</tr>
<tr>
<td>Natural Resources</td>
<td>$156,473,711</td>
<td>$117,174,550</td>
</tr>
<tr>
<td>Legislative</td>
<td>$92,593,939</td>
<td>$92,493,939</td>
</tr>
<tr>
<td>Central Appropriations</td>
<td>$81,261,023</td>
<td>$288,771,539</td>
</tr>
<tr>
<td>Agriculture and Forestry</td>
<td>$56,854,686</td>
<td>$56,618,686</td>
</tr>
<tr>
<td>Transportation</td>
<td>$41,030,246</td>
<td>$41,030,246</td>
</tr>
<tr>
<td>Executive Offices</td>
<td>$36,949,238</td>
<td>$36,949,238</td>
</tr>
<tr>
<td>Veterans and Defense Affairs</td>
<td>$22,247,486</td>
<td>$22,808,190</td>
</tr>
<tr>
<td>Independent Agencies</td>
<td>$286,415</td>
<td>$181,278</td>
</tr>
<tr>
<td><strong>Total GF Budget</strong></td>
<td><strong>$20,990,363,049</strong></td>
<td><strong>$21,642,519,808</strong></td>
</tr>
</tbody>
</table>
# Virginia’s HHR budget

## General Fund budget by agency

<table>
<thead>
<tr>
<th>Agency</th>
<th>FY 2019</th>
<th>FY 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Medical Assistance Services</td>
<td>$4,839,837,209</td>
<td>$4,959,670,074</td>
</tr>
<tr>
<td>Department of Social Services</td>
<td>$429,818,874</td>
<td>$432,365,784</td>
</tr>
<tr>
<td>Grants to Localities (CSBs)</td>
<td>$370,958,279</td>
<td>$392,706,703</td>
</tr>
<tr>
<td>Mental Health Treatment Centers</td>
<td>$309,879,823</td>
<td>$315,476,065</td>
</tr>
<tr>
<td>Children's Services Act</td>
<td>$298,576,916</td>
<td>$308,493,301</td>
</tr>
<tr>
<td>Department of Health</td>
<td>$182,000,222</td>
<td>$184,159,722</td>
</tr>
<tr>
<td>Department of Behavioral Health and Developmental Services</td>
<td>$70,014,613</td>
<td>$75,163,757</td>
</tr>
<tr>
<td>Department for Aging and Rehabilitative Services</td>
<td>$60,850,766</td>
<td>$60,850,766</td>
</tr>
<tr>
<td>Virginia Center for Behavioral Rehabilitation</td>
<td>$40,338,435</td>
<td>$48,194,740</td>
</tr>
<tr>
<td>Intellectual Disabilities Training Centers</td>
<td>$31,636,176</td>
<td>$30,593,553</td>
</tr>
<tr>
<td>Department for the Blind and Vision Impaired</td>
<td>$6,138,137</td>
<td>$6,138,137</td>
</tr>
<tr>
<td>Wilson Workforce and Rehabilitation Center</td>
<td>$5,317,714</td>
<td>$5,317,714</td>
</tr>
<tr>
<td>Department for the Deaf and Hard-Of-Hearing</td>
<td>$998,570</td>
<td>$998,570</td>
</tr>
<tr>
<td>Secretary of Health and Human Resources</td>
<td>$830,743</td>
<td>$830,743</td>
</tr>
<tr>
<td>Virginia Rehabilitation Center for the Blind and Vision Impaired</td>
<td>$341,944</td>
<td>$341,944</td>
</tr>
<tr>
<td>Virginia Board for People with Disabilities</td>
<td>$211,515</td>
<td>$211,515</td>
</tr>
<tr>
<td>Department of Health Professions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total GF Budget – Health and Human Resources</strong></td>
<td><strong>$6,647,749,936</strong></td>
<td><strong>$6,821,513,088</strong></td>
</tr>
</tbody>
</table>
Heath and Human Resources
2018-20 Budget

Fund Sources
$34.5 Billion Biennial Budget

- HHR is 30% of the General Fund operating budget.
- HHR has 84% of all appropriated federal funding.
The 2018-20 Biennial Budget Bill

Chapter 2, 2018 Special Session I, Acts of Assembly

• **Budget** - like any legislation - reflects policies & priorities.

• Appropriates all GF/NGF revenues and spending for a two-year period. Revenues are on the “front page”.

• Part 1: Operating budget appropriations
• Part 2: Capital Outlay and General Conditions
• Part 3: Transfers to GF, various revenue and tax policy actions
• Part 4: General Provisions - guidance on spending, budget reductions, authority delegated to the Governor, agency head salaries, etc.
• Part 5: Stand-alone enactments (e.g. Revenue Cash Reserve)
What happens when the budget conflicts with the Code?

- Item 244 D. Notwithstanding § 23.1-3227, Code of Virginia, the Commission is authorized to use $94,000 in the second year from the Virginia Arts Foundation Fund for grants allocated to arts organizations.

- Item 3-5.18 - caps Historic Rehab Tax Credit

- Item 3-5.07.A. - overrides Va Code to reduce dealer discount on retail sales tax collections

- Item 3-6.03 - increases the driver’s license reinstatement fee to $100

- The Appropriation Act supersedes any other provision of law.
For the 2018 Session – Two Budget Bills:

- **SB 29 ("Caboose Bill")** – amended the CURRENT FY 2018 budget (Ch. 836) to reflect revised revenue estimate, required spending, and any savings in FY 2018 (which ends June 30, 2018). **Goes into effect when signed by the Governor.**

- **SB 30** – the proposed biennial budget for the next two fiscal years, FY 2019 (runs July 1, 2018 to June 30, 2019) and FY 2020 (runs July 1, 2019 to June 30, 2020). **Goes into effect on July 1, 2018. This is Chapter 2.**

- **In the 2019 Session, the budget bill will amend Chapter 2 (the 2018 Appropriation Act).**
The “Front Page” of the Budget Bill

• The first three pages of the budget bill include summary tables detailing revenues by major sources, by fiscal year. Referred to as “the front page” of the budget bill.

• Also includes a summary table on expenses that is biennial.

• The unappropriated balance = GF revenues forecast in the approved budget MINUS GF spending in the approved budget.
General Fund Sources:

- **Unreserved Balance, as of June 30, 2018**: ties back to the Unreserved Fund Balance, based on the Comptroller’s August Report. Adjusted for such items as the Rainy Day Fund reserve, re-appropriation.

- **Additions to Balance**: Adjustments may be an increase to the balances (sweeping of agency GF balances, for example), or a decrease (restoring nongeneral fund balances to the appropriate program).
• **Official Revenue Estimates**: general fund revenues that originate with the consensus revenue forecasting process.
  • Governor includes his revenue estimates in the budget as introduced.
  • Senate and House budgets will reflect changes to the forecast based on legislation passed by the respective house, or changes to the assumptions (up or down) used in the Governor’s forecast.
  • Revenues may be adjusted again if the Governor provides a mid-session forecast in early February, based on the collections through January.
  • The “official” revenue forecast is the one that is reflected in the most recently adopted budget.

• **Transfers**: Revenue that comes from a nongeneral fund source that is “transferred” to the General Fund.
  • Includes ABC profits, reversion of nongeneral fund balances, DOC out-of-state prisoner revenue.
Nongeneral Fund Sources:

- **Balance, as of June 30, 2018:** Ties back to the Unreserved Fund Balance, based on the Comptroller’s August Report.

- **Official Nongeneral Fund Revenue Estimates:** Account for about 60 percent of the state (operating) budget, and are restricted to certain purposes. For example:
  
  - **Federal Grants and Contracts** (not including federal highway funds), including sponsored research programs at public colleges and universities.
  
  - **Commonwealth Transportation Funds,** includes both federal & state dedicated highway tax revenues.
  
  - **Higher Education Operating Funds,** generated by tuition, fees, and room and board at Virginia’s colleges and universities. Also includes revenue generated by UVA’s Medical Center (but not VCU, as it is an authority).
  
  - **Other sources include:** Child support enforcement collections (Special Funds); hunting and fishing licenses (Dedicated Special Funds); unemployment compensation taxes (Trust & Agency Funds); and sales of alcoholic beverages at state-operated liquor stores (Enterprise Funds).
Nongeneral Fund Sources, Continued…

• **Lottery Proceeds Fund:** Since 2008, lottery proceeds have been designated as a nongeneral fund revenue source. The funds support a number of programs for K-12 public education.

• **Internal Service Fund:** First set-out in the budget bill in 2014. Revenues are payments by state agencies to VITA, Department of General Services (DGS), and the Department of Accounts (DOA), among others, for such services as IT, office space rent, procurement, and accounting services.

• **Bond Proceeds:** This category includes the proceeds from the issuance of bonds used for equipment, and capital outlay projects. Includes state-supported and non-state supported bonded debt. Does not include transportation bonds.
# Example of Typical Budget Item

### §1-47. SECRETARY OF EDUCATION (185)

<table>
<thead>
<tr>
<th>Item 127</th>
<th>First Year - FY2019</th>
<th>Second Year - FY2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative and Support Services (79900)</td>
<td>$694,565</td>
<td>$694,565</td>
</tr>
<tr>
<td>General Management and Direction (79901)</td>
<td>$694,565</td>
<td>$694,565</td>
</tr>
<tr>
<td>Fund Sources: General</td>
<td>$694,565</td>
<td>$694,565</td>
</tr>
</tbody>
</table>

Authority: Title 2.2, Chapter 2, § 2.2-208 Code of Virginia.

A. The Secretary of Education is hereby authorized to make allocations to qualified zone academies of the portion of the national zone academy bond limitation amount to be allocated annually to the Commonwealth of Virginia pursuant to Section 1397E of the Internal Revenue Code of 1986, as amended, and to provide for carryovers of any unused limitation amount. In making such allocations, the Secretary of Education is directed to give priority to allocation requests for qualified zone academies having at least 35 percent free lunch participation or either located in federal enterprise communities or located in cities and counties within which federal enterprise communities are located.
Part 1: Operating Expenses

- Appropriates all general and nongeneral funds by agency for the four major areas of the budget: Legislative, Judicial, Executive, and Independent Agencies.
  - Each agency has a 3 digit code (General Assembly is 101).

- The appropriation is set-out by program (a 5 digit code).
  - Each program has an item number assigned to it. All budget amendment “half sheets” are drawn to the item number.
  - Each program may include a number of subprograms that detail the use of the funds that are appropriated.

- The fund source for the program indicates how much of the funding comes from GF or NGF.
  - NGF is detailed by source (federal trust, higher ed operating, trust and agency, etc.).
The bill also sets out the **authority** for the funding (e.g. the General Assembly is authorized by the Article IV of the Constitution). Authority may be a Code of Virginia reference, or it may be “discretionary”.

Most items also include **language** that dictates the parameters for the use of the funds appropriated in the item. Also includes reporting language on expenditure usage or other policy uses.

Each agency has a total by program, and an agency total. The totals are broken out by **fund sources**.

Most agencies have a **position level** (called “MEL”, or maximum employment level. The positions are called FTE or full-time equivalents. Positions are shown by fund source – general or nongeneral funds.
Part 1: Central Appropriations / Central Accounts

- Any appropriation action that does not have an agency home, or that might cross multiple agencies, is included:
  - Dollars that will be allocated to agencies for certain across-the-board actions, such as employee compensation, health insurance, or retirement benefits.
  - Budget reduction actions - either the application of an across-the-board percentage, or targeted amounts by agency.
  - Contingent spending amounts.
  - Spending that will be allocated based on certain criteria.
Part 2: Capital Project Expenses

- Includes a section called “General Conditions” that sets parameters for the capital outlay process and spending.

- Capital projects are listed individually, with a distinct item number (C-1, etc.) Each project is assigned a unique five-digit project code. More recently, projects have been funded under “pools” under Central Capital Outlay.

- The fund sources for the project are detailed. Any conditions or limitations on the spending or scope of the project are included in language in the item.

- Part 2 includes detail on: 1) allocations to agencies for Maintenance Reserve funding, 2) project title and phase of the planning/funding process, and 3) projects funded with 9C revenue bonds (backed by full faith and credit, debt service paid by user fees), or 9D revenue bonds (not backed, also paid by user fees).
Part 3: Miscellaneous or “Transfers”

- Details working capital fund and lines of credits.
- Includes a section called “Adjustments and Modifications to Tax Collections” -- language that modifies, nullifies, or otherwise changes tax policy set out in the Code.
  - Examples include the payment thresholds for the accelerated collection of sales tax, modifications to the Neighborhood Assistance Act Tax Credit, and the dealer discount.
- Includes language that directs the transfer to the general fund of specific dollar amounts from specific sources.
  - The sum of these actions totals to the “Transfers” figures on the “front page” of the budget bill.
Part 4: General Provisions

• Provides wide-ranging guidance on the appropriation, allocation, and use of both general and nongeneral funds.

• Sets out authority related to appropriations that may be delegated to the Governor, or by the Governor to his cabinet or staff (i.e. Secretary of Finance or Director, Department of Planning and Budget).
  • Includes guidance on limitations on budget reductions that the Governor can execute.

• Includes exclusions or exemptions from administrative requirements for certain colleges with delegated authority.

• Includes salary ranges and caps for executive branch agency heads and college and university presidents.
Highlights of Current Budget

• Chapter 2 (2018 Appropriation Act) was enacted on June 7, 2018.

• Resources: Adopted 2018-20 budget includes $42.6 billion GF resources available for appropriation.
  • Includes a few tax policy actions totaling $19.1 million (federal conformity, expanding audits, and payroll breach notification).

• Spending: Includes a net increase of $1.9 billion:
  • $3.2 billion in spending offset by $1.3 billion in savings.
  • Major Policy Change: Medicaid Expansion and implementation of two hospital provider rates through Medicaid to pay for expanded coverage and to enhance rates paid to private hospitals.
Budget Issues for the 2019 Session

• **Tax Reform**
  - Federal tax changes have significant impact on state taxes due to Virginia being a “conformity” state.
  - Supreme Court decision in Wayfair case will likely result in additional sales tax revenue base due to state action.

• **Medicaid Forecast Adjustment**
  - The reforecast of Medicaid expenditures typically results in additional GF need in the amended budget.

• **Federal Medicaid Repayments**
  - $58 million for Piedmont Geriatric and Catawba hospitals.
  - $25 million for administrative cost allocation issues.
Sources of Budget Information


Senate Finance Committee  http://sfc.virginia.gov/

House Appropriations Committee  http://hac.virginia.gov/

Department of Planning and Budget  http://www.dpb.virginia.gov/

Commonwealth Datapoint (APA)  http://datapoint.apa.virginia.gov/

Joint Legislative Audit & Review Commission  http://jlarc.virginia.gov/

Virginia Performs  http://vaperforms.virginia.gov/
Contact Information

Michael Tweedy
Legislative Fiscal Analyst
Senate Finance Committee

Pocahontas Building
900 East Main St, 14th Floor
Richmond, VA 23219

Email: mtweedy@sfc.virginia.gov
Phone: (804) 698-7480