



COMMONWEALTH of VIRGINIA

Department of Planning and Budget

MICHAEL D. MAUL
Director

1111 E. Broad Street
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Richmond, VA 23219-1922

August 31, 2026

The Honorable L. Louise Lucas
Chair, Finance and Appropriations Committee
Senate of Virginia
P.O. Box 700
Portsmouth, VA 23705-0700

The Honorable Luke E. Torian
Chair, Appropriations Committee
Virginia House of Delegates
4222 Fortuna Plaza, Suite 659
Dumfries, VA 22026

Dear Senator Lucas and Delegate Torian:

Pursuant to paragraph E.2. of § 15.2-2512.1, Code of Virginia, I am notifying you of the unexpended general fund appropriations as of June 30, 2026, which were appropriated for payment as state aid to local governments. The purpose of the report is to identify potential sources of funds that could be reappropriated and dedicated to providing technical assistance and intervention services for local governments deemed fiscally distressed. The enclosed spreadsheet identifies those unexpended appropriation balances that could be used for this purpose.

Please let me know if you have any questions concerning this matter.

Sincerely,

A handwritten signature in black ink that reads "Michael D. Maul".

Michael D. Maul

Enclosure

c: The Honorable Mark D. Sickles
Ms. April Kees
Ms. Anne Oman

**FY 2026 Year End General Fund Balances
Attributed to State Aid to Local Governments**

Secretarial Area	Agency	Item	Program	Aid to Localities Balance
Administration	157: Compensation Board	60	307: Financial Assistance for Sheriffs' Offices and Regional Jails	\$10,493,329.76
Administration	157: Compensation Board	61	356: Financial Assistance for Confinement of Inmates in Local and Regional Facilities	\$3,826,844.82
Administration	157: Compensation Board	62	717: Financial Assistance for Local Finance Directors	\$307,775.23
Administration	157: Compensation Board	63	771: Financial Assistance for Local Commissioners of the Revenue	\$536,340.69
Administration	157: Compensation Board	64	772: Financial Assistance for Attorneys for the Commonwealth	\$3,649,777.20
Administration	157: Compensation Board	65	773: Financial Assistance for Circuit Court Clerks	\$3,033,802.94
Administration	157: Compensation Board	66	774: Financial Assistance for Local Treasurers	\$827,061.79
Education	197: Direct Aid to Public Education	124	143: Financial Assistance for Educational, Cultural, Community, and Artistic Affairs	\$1,952,553.19
Education	197: Direct Aid to Public Education	125	178: State Education Assistance Programs	\$23,381,117.58
Education	197: Direct Aid to Public Education	125.10	176: Early Childhood Care and Education Programs	\$537,148.45
Finance	162: Department of Accounts Transfer Payments	251	728: Financial Assistance to Localities - General	\$446,234.22
Health and Human Resources	200: Children's Services Act	268	453: Protective Services	\$118,490.22
Health and Human Resources	601: Department of Health	279	492: Financial Assistance to Community Human Services Organizations	\$1,070,206.75
Health and Human Resources	720: Department of Behavioral Health and Developmental Services	296	444: Central Office Managed Community and Individual Health Services	\$60,299,847.00
Health and Human Resources	790: Grants to Localities	297	445: Financial Assistance for Health Services	\$19,829,969.38
Health and Human Resources	262: Department for Aging and Rehabilitative Services	315	455: Individual Care Services	\$0.79

Secretarial Area	Agency	Item	Program	Aid to Localities Balance
Health and Human Resources	765: Department of Social Services	326	460: Financial Assistance for Local Social Services Staff	\$809,166.72
Health and Human Resources	765: Department of Social Services	328	468: Adult Programs and Services	\$11,450,493.65
Health and Human Resources	765: Department of Social Services	329	469: Child Welfare Services	\$8,643,030.00
Health and Human Resources	765: Department of Social Services	330	491: Financial Assistance for Supplemental Assistance Services	\$304,518.62
Health and Human Resources	765: Department of Social Services	331	492: Financial Assistance to Community Human Services Organizations	\$1,080,031.00
Health and Human Resources	606: Virginia Board for People with Disabilities	338	490: Financial Assistance for Individual and Family Services	\$150,000.00
Natural and Historic Resources	440: Department of Environmental Quality	365	515: Environmental Financial Assistance	\$176,320,187.99
Natural and Historic Resources	423: Department of Historic Resources	371	502: Historic and Commemorative Attraction Management	\$11,487,024.52
Public Safety and Homeland Security	799: Department of Corrections	386	356: Financial Assistance for Confinement of Inmates in Local and Regional Facilities	\$2,931.00
Public Safety and Homeland Security	140: Department of Criminal Justice Services	394	390: Financial Assistance for Administration of Justice Services	\$15,358,176.22
Public Safety and Homeland Security	140: Department of Criminal Justice Services	396	728: Financial Assistance to Localities - General	\$38,031.00
Public Safety and Homeland Security	960: Department of Fire Programs	406	764: Financial Assistance for Fire Services Programs	\$2,815,752.68
Central Appropriations	995: Central Appropriations	469	757: Compensation and Benefit Adjustments	\$32,731,221.00
Total				\$391,501,064.41