

---

# VIRGINIA STATE BUDGET

---

2026 Session

## Budget Bill - HB29 (Chapter 7)

Bill Order » Part 3: Miscellaneous » Transfers » Item 3-1.01

Interfund Transfers

### Item 3-1.01

---

#### § 3-1.00 TRANSFERS

##### § 3-1.01 INTERFUND TRANSFERS

A.1. In order to reimburse the general fund of the state treasury for expenses herein authorized to be paid therefrom on account of the activities listed below, the State Comptroller shall transfer the sums stated below to the general fund from the nongeneral funds specified, except as noted, on January 1 of each year of the current biennium. Transfers from the Alcoholic Beverage Control Enterprise Fund to the general fund shall be made four times a year, and such transfers shall be made within fifty (50) days of the close of the quarter. The payment for the fourth quarter of each fiscal year shall be made in the month of June.

	FY 2025	FY
1. Alcoholic Beverage Control Enterprise Fund (§ 4.1-116, Code of Virginia)		
a) For expenses incurred for care, treatment, study and rehabilitation of alcoholics by the Department of Behavioral Health and Developmental Services and other state agencies (from Alcoholic Beverage Control gross profits)	\$65,375,769	\$65,375,769
b) For expenses incurred for care, treatment, study and rehabilitation of alcoholics by the Department of Behavioral Health and Developmental Services and other state agencies (from gross wine liter tax collections as specified in § 4.1-234, Code of Virginia)	\$9,141,363	\$9,141,363
2. Forest Products Tax Fund (§ 58.1-1609, Code of Virginia)	\$23,613	\$23,613
For collection by Department of Taxation		
3. Peanut Fund (§3.2-1906, Code of Virginia)	\$2,419	\$2,419

4. For collection by Department of Taxation

a) Aircraft Sales & Use Tax (§ 58.1-1509, Code of Virginia)	\$39,169	\$39,169
b) Soft Drink Excise Tax	\$1,596	\$1,596
c) Virginia Litter Tax	\$9,472	\$9,472

5. Proceeds of the Tax on Motor Vehicle Fuels

For inspection of gasoline, diesel fuel and motor oils	\$97,586	\$97,586
--	----------	----------

6. Virginia Retirement System (Trust and Agency)

For postage by the Department of the Treasury	\$34,500	\$34,500
---	----------	----------

7. Alcoholic Beverage Control Authority (Enterprise)

For services by the:

a) Auditor of Public Accounts	\$75,521	\$75,521
b) Department of Accounts	\$64,607	\$64,607
c) Department of the Treasury	\$47,628	\$47,628

**TOTAL**

**\$74,913,243 \$74,913,243**

2.a. Transfers of net profits from the Alcoholic Beverage Control Enterprise Fund to the general fund shall be made four times a year, and such transfers shall be made within fifty (50) days of the close of each quarter. The transfer of fourth quarter profits shall be estimated and made in the month of June. In the event actual net profits are less than the estimate transferred in June, the difference shall be deducted from the net profits of the next quarter and the resulting sum transferred to the general fund. Distributions to localities shall be made within fifty (50) days of the close of each quarter. Net profits are estimated at \$161,100,000 the first year and ~~\$156,100,000~~ \$160,900,000 the second year.

b. Notwithstanding the provisions of § 4.1-116 B, Code of Virginia, the Alcoholic Beverage Control Authority shall properly record the depreciation of all depreciable assets, including approved projects, property, plant and equipment. The State Comptroller shall be notified of the amount of depreciation costs recorded by the Alcoholic Beverage Control Authority. However, such depreciation costs shall not be the basis for reducing the quarterly transfers needed to meet the estimated profits contained in this act.

B.1. If any transfer to the general fund required by any subsections of §§ 3-1.01 through 3-6.04 is subsequently determined to be in violation of any federal statute or regulation, or Virginia constitutional requirement, the State Comptroller is hereby directed to reverse such transfer and to return such funds to the affected nongeneral fund account.

2. There is hereby appropriated from the applicable funds such amounts as are required to be refunded to the federal government for mutually agreeable resolution of internal service fund over-recoveries as identified by the U. S. Department of Health and Human Services' review of the annual Statewide Indirect Cost Allocation Plans.

C. In order to fund such projects for improvement of the Chesapeake Bay and its tributaries as provided in § 58.1-2289 D, Code of Virginia, there is hereby transferred to the general fund of the state treasury the amounts listed below. From these amounts \$2,583,531 the first year and \$2,583,531 the second year shall be deposited to the Virginia Water Quality Improvement Fund pursuant to § 10.1-2128.1, Code of Virginia, and designated for deposit to the reserve fund, for ongoing improvements of the Chesapeake Bay and its tributaries. The Department of Motor Vehicles shall be responsible for effecting the provisions of this paragraph. The amounts listed below shall be transferred on June 30 of each fiscal year.

154	Department of Motor Vehicles	\$10,000,000	\$10,000,000
-----	------------------------------	--------------	--------------

D. The provisions of Chapter 6 of Title 58.1, Code of Virginia notwithstanding, the State Comptroller shall transfer to the general fund from the special fund titled "Collections of Local Sales Taxes" a proportionate share of the costs attributable to increased local sales and use tax compliance efforts, the Property Tax Unit, and State Land Evaluation Advisory Committee (SLEAC) services by the Department of Taxation estimated at \$6,130,902 the first year and \$6,086,141 the second year.

E. The State Comptroller shall transfer to the general fund from the Commonwealth Transportation Fund a proportionate share of the costs attributable to increased sales and use tax compliance efforts and revenue forecasting for the Commonwealth Transportation Fund by the Department of Taxation estimated at \$2,975,828 the first year and \$2,957,355 the second year.

F.1. On or before June 30 of each year, the State Comptroller shall transfer \$14,588,386 the first year and \$14,588,386 the second year to the general fund the following amounts from the agencies and fund sources listed below, for expenses incurred by central service agencies:

Agency Name	Fund Group	FY 2025	FY 2026
-------------	------------	---------	---------

Administration of Health Insurance (149)	0500	\$522,862	\$522,862
Department of Forestry (411)	0200	\$29,382	\$29,382
Department of Forestry (411)	0900	\$30,312	\$30,312
Tobacco Region Revitalization Commission (851)	0900	\$19,510	\$19,510
New College Institute (938)	0200	\$2,214	\$2,214
Southwest Virginia Higher Education Center (948)	0200	\$7,465	\$7,465
The Science Museum of Virginia (146)	0200	\$67,330	\$67,330
Virginia Museum of Fine Arts (238)	0200	\$16,503	\$16,503
Virginia Museum of Fine Arts (238)	0500	\$19,297	\$19,297
Virginia Museum of Natural History (942)	0200	\$1,556	\$1,556
Board of Accountancy (226)	0900	\$10,862	\$10,862
Department for Aging and Rehabilitative Services (262)	0200	\$32,494	\$32,494
Department for the Blind & Vision Impaired (702)	0200	\$464	\$464
Department of Behavioral Health and Developmental Services (720)	0200	\$26,659	\$26,659
Department of Health (601)	0900	\$159,373	\$159,373
Department of Health Professions (223)	0900	\$72,226	\$72,226
Department of Social Services (765)	0900	\$14,063	\$14,063
Virginia Foundation for Healthy Youth (852)	0900	\$18,604	\$18,604
State Corporation Commission (171)	0200	\$81,370	\$81,370
State Corporation Commission (171)	0900	\$30,495	\$30,495
Virginia College Savings Plan (174)	0500	\$308,984	\$308,984
Virginia Lottery (172)	0900	\$29,976	\$29,976
Virginia Workers' Compensation Commission (191)	0900	\$115,796	\$115,796
Supreme Court (111)	0900	\$275,111	\$275,111
Department of Labor and Industry (181)	0200	\$1,523	\$1,523
Department of Professional and Occupational Regulations (222)	0200	\$5,530	\$5,530
Department of Professional and Occupational Regulations (222)	0900	\$94,452	\$94,452
Department of Conservation and Recreation (199)	0200	\$108,760	\$108,760
Department of Conservation and Recreation (199)	0900	\$556,980	\$556,980
Department of Wildlife Resources (403)	0900	\$150,663	\$150,663
Marine Resources Commission (402)	0200	\$19,552	\$19,552
Marine Resources Commission (402)	0900	\$1,679	\$1,679

Department of Criminal Justice Services (140)	0200	\$53,581	\$53,581
Department of Criminal Justice Services (140)	0900	\$54,658	\$54,658
Department of Emergency Management (127)	0900	\$41,382	\$41,382
Department of Fire Programs (960)	0200	\$102,171	\$102,171
Department of State Police (156)	0200	\$225,651	\$225,651
Department of Aviation (841)	0400	\$64,504	\$64,504
Department of Motor Vehicles (154)	0400	\$3,643,692	\$3,643,692
Department of Rail and Public Transportation (505)	0400	\$785,053	\$785,053
Department of Transportation (501)	0400	\$6,462,324	\$6,462,324
Motor Vehicle Dealer Board (506)	0200	\$14,577	\$14,577
Virginia Port Authority (407)	0200	\$241,994	\$241,994
Virginia Port Authority (407)	0400	\$62,722	\$62,722
Department of Military Affairs (123)	0900	\$4,030	\$4,030
		<b>\$14,588,386</b>	<b>\$14,588,386</b>

2. Following the transfers authorized in paragraph F.1. of this section, the State Comptroller shall transfer \$2,787,795 each year back to the Department of Motor Vehicles to replace the anticipated loss of driving privilege reinstatement fee revenue.

G.1. The State Comptroller shall transfer to the Lottery Proceeds Fund established pursuant to § 58.1-4022.1, Code of Virginia, an amount estimated at \$943,824,250 the first year and ~~\$875,335,350~~ \$923,626,865 the second year, from the Virginia Lottery Fund. The transfer each year shall be made in two parts: (1) on or before January 1 of each year, the State Comptroller shall transfer from the Virginia Lottery Fund the estimated profits generated for the first five months of the fiscal year and (2) thereafter, the transfer of estimated profits will be made on a monthly basis, or until the amount estimated at \$943,824,250 the first year and ~~\$875,335,350~~ \$923,626,865 the second year has been transferred to the Lottery Proceeds Fund. The final annual transfer of profits necessary to reach the annual estimate noted in this section, not to exceed the amounts estimated in this paragraph, shall be initiated no later than June 20 of each year, so that the estimated profits can be transferred to the Lottery Proceeds Fund prior to June 22.

2. No later than 10 days after receipt of the annual audit report required by § 58.1-4022.1, Code of Virginia, the State Comptroller shall transfer to the Lottery Proceeds Fund the remaining audited balances of the Virginia Lottery Fund profits for the prior fiscal year. If such annual audit discloses that the actual revenue was less than the total transfer of estimated profits for the year, the State Comptroller shall adjust the next transfer from the Virginia Lottery Fund to account for the difference between the actual revenue and the estimate transferred to the Lottery Proceeds Fund. The State Comptroller shall take all actions necessary to effect the transfers required by this paragraph, notwithstanding the provisions of § 58.1-4022, Code of Virginia. In preparing the Comprehensive Annual Financial Report, the State Comptroller shall report the Lottery Proceeds Fund as specified in § 58.1-4022.1, Code of Virginia.

H.1. The State Treasurer is authorized to charge up to 20 basis points for each nongeneral fund account which he manages and which receives investment income. The assessed fees, which are estimated to generate \$3,000,000 the

first year and \$3,000,000 the second year, will be based on a sliding fee structure as determined by the State Treasurer. The amounts shall be paid into the general fund of the state treasury.

2. The State Treasurer is authorized to charge institutions of higher education participating in the pooled bond program of the Virginia College Building Authority an administrative fee of up to 10 basis points of the amount financed for each project in addition to a share of direct costs of issuance as determined by the State Treasurer. Such amounts collected from the public institutions of higher education, which are estimated to generate \$100,000 the first year and \$100,000 the second year, shall be paid into the general fund of the state treasury.

3. The State Treasurer is authorized to charge agencies, institutions and all other entities that utilize alternative financing structures and require Treasury Board approval, including capital lease arrangements, up to 10 basis points of the amount financed in addition to a share of direct costs of issuance as determined by the State Treasurer. Such amounts collected shall be paid into the general fund of the state treasury.

4. The State Treasurer is authorized to charge projects financed under Article X, Section 9(c) of the Constitution of Virginia, an administrative fee of up to 10 basis points of the amount financed for each project in addition to a share of direct costs of issuance as determined by the State Treasurer. Such amounts collected are estimated to generate \$50,000 the first year and \$50,000 the second year, and shall be paid into the general fund of the state treasury.

I. The State Comptroller shall transfer to the general fund of the state treasury 50 percent of the annual reimbursement received from the Manville Property Damage Settlement Trust for the cost of asbestos abatement at state-owned facilities. The balance of the reimbursement shall be transferred to the state agencies that incurred the expense of the asbestos abatement.

J.1. The State Comptroller shall transfer to the general fund from the Revenue Stabilization Fund in the state treasury any amounts in excess of the limitation specified in § 2.2-1829, Code of Virginia, if applicable.

2.a. The State Comptroller shall transfer to the general fund from the Revenue Reserve Fund in the state treasury any amounts in excess of the limitations specified in §§ 2.2-1829 and 2.2-1831.3, Code of Virginia, if applicable.

b. If a transfer is required pursuant to this subparagraph and the Revenue Stabilization Fund is not in excess of the limitation set by Article X, Section 8, of the Constitution of Virginia, the State Comptroller shall first transfer funds from the Revenue Reserve Fund until the requirement of §§ 2.2-1829 and 2.2-1831.3, Code of Virginia, are met.

3. Notwithstanding any provision of law or J.1. or J.2. of this item, the State Comptroller shall transfer to the general fund \$332,312,066 the first year and ~~\$675,684,930~~ \$999,077,930 the second year from the Revenue Reserve Fund. Notwithstanding the provisions of subsection E of § 2.2-1829 and subsection F of § 2.2-1831.3, Code of Virginia, the combined amount in the Revenue Stabilization Fund and the Revenue Reserve Fund shall not exceed 17.53 percent the first year and 15 percent the second year, of the Commonwealth's average annual tax revenues derived from taxes on income and retail sales, as certified by the Auditor of Public Accounts for the three fiscal years immediately preceding.

K.1. Not later than 30 days after the close of each quarter during the biennium, the State Comptroller shall transfer, notwithstanding the allotment specified in § 58.1-1410, Code of Virginia, funds collected pursuant to § 58.1-1402, Code of Virginia, from the general fund to the Game Protection Fund. This transfer shall not exceed \$7,300,000 the first year and \$7,300,000 the second year.

2. Notwithstanding the provisions of subparagraph K.1. above, the Governor may, at his discretion, direct the State Comptroller to transfer to the Game Protection Fund, any funds collected pursuant to § 58.1-1402, Code of Virginia, that are in excess of the official revenue forecast for such collections.

L.1. On or before June 30 each year, the State Comptroller shall transfer from the general fund to the Family Access to Medical Insurance Security Plan Trust Fund the amount required by § 32.1-352, Code of Virginia. This transfer shall not exceed \$14,065,627 the first year and \$14,065,627 the second year. The State Comptroller shall transfer 90 percent of the yearly estimated amounts to the Trust Fund on July 15 of each year.

2. Notwithstanding any other provision of law, interest earnings shall not be allocated to the Family Access to Medical Insurance Security Plan Trust Fund (agency code 602, fund detail 0903) in either the first year or the second year of the biennium.

M. Not later than thirty days after the close of each quarter during the biennium, the State Comptroller shall transfer to the Game Protection Fund the general fund revenues collected pursuant to § 58.1-638 E, Code of Virginia. Notwithstanding § 58.1-638 E, this transfer shall not exceed \$12,973,600 the first year and \$12,184,600 the second year. Notwithstanding § 58.1-638 E, on or before June 30 of the first year and June 30 of the second year, the State Comptroller shall transfer to the Virginia Port Authority \$4,000,000 on or before June 30 of the first year and transfer to the Virginia Marine Resources Commission \$4,000,000 on or before June 30 of the second year of the general fund revenues collected pursuant to § 58.1-638 E, Code of Virginia, to enhance and improve recreation opportunities for boaters, including but not limited to land acquisition, capital projects, maintenance, and facilities for boating access to the waters of the Commonwealth pursuant to the provisions of §§ 62.1-132.3:3 and 62.1-132.3:4.

N.1. On or before June 30 each year, the State Comptroller shall transfer from the Tobacco Indemnification and Community Revitalization Fund to the general fund an amount estimated at \$244,268 the first year and \$244,268 the second year. This amount represents the Tobacco Region Revitalization Commission's 50 percent proportional share of the Office of the Attorney General's expenses related to the enforcement of the 1998 Tobacco Master Settlement Agreement and § 3.2-4201, Code of Virginia.

2. On or before June 30 each year, the State Comptroller shall transfer from the Tobacco Settlement Fund to the general fund an amount estimated at \$48,854 the first year and \$48,854 the second year. This amount represents the Tobacco Settlement Foundation's ten percent proportional share of the Office of the Attorney General's expenses related to the enforcement of the 1998 Tobacco Master Settlement Agreement and § 3.2-4201, Code of Virginia.

O. On or before June 30 each year, the State Comptroller shall transfer to the general fund \$3,400,000 the first year and \$2,400,000 the second year from the Court Debt Collection Program Fund at the Department of Taxation.

P. On or before June 30 each year, the State Comptroller shall transfer to the general fund \$7,400,000 the first year and \$7,400,000 the second year from the Department of Motor Vehicles' Uninsured Motorists Fund. These amounts shall be from the share that would otherwise have been transferred to the State Corporation Commission.

Q. On or before June 30 each year, the State Comptroller shall transfer an amount estimated at \$5,000,000 the first year and an amount estimated at \$5,000,000 the second year to the general fund from the Intensified Drug Enforcement Jurisdictions Fund at the Department of Criminal Justice Services.

R. On or before June 30 each year, the State Comptroller shall transfer to the general fund \$3,864,585 the first year and \$3,864,585 the second year from operating efficiencies to be implemented by the Alcoholic Beverage Control Authority.

S. On or before June 30 each year, the State Comptroller shall transfer \$466,600 the first year and \$466,600 the second year to the general fund from the Land Preservation Fund (Fund 0216) at the Department of Taxation.

T. Unless prohibited by federal law or regulation or by the Constitution of Virginia and notwithstanding any contrary provision of state law, on June 30 of each fiscal year, the State Comptroller shall transfer to the general

fund of the state treasury the cash balance from any nongeneral fund account that has a cash balance of less than \$100. This provision shall not apply to institutions of higher education, bond proceeds, or trust accounts. The State Comptroller shall consult with the Director of the Department of Planning and Budget in implementing this provision and, for just cause, shall have discretion to exclude certain balances from this transfer or to restore certain balances that have been transferred.

U.1. The Brunswick Correctional Center operated by the Department of Corrections shall be sold. The Commonwealth may enter into negotiations with (1) the Virginia Tobacco Region Revitalization Commission, (2) regional local governments, and (3) regional industrial development authorities for the purchase of this property as an economic development site.

2. Notwithstanding the provisions of § 2.2-1156, Code of Virginia or any other provisions of law, the proceeds of the sale of the Brunswick Correctional Center shall be paid into the general fund.

V. On a monthly basis, in the month subsequent to collection, the State Comptroller shall transfer all amounts collected for the fund created pursuant to § 17.1-275.12 of the Code of Virginia, to Items 329, 394, and 416 of this act, for the purposes enumerated in Section 17.1-275.12.

W. On or before June 30, the State Comptroller shall transfer \$12,518,587 the second year to the general fund from the \$2.00 increase in the annual vehicle registration fee from the special emergency medical services fund contained in the Department of Health's Emergency Medical Services Program (40200).

X. The provisions of Chapter 6.2, Title 58.1, Code of Virginia, notwithstanding, on or before June 30 each year the State Comptroller shall transfer to the general fund from the proceeds of the Virginia Communications Sales and Use Tax (fund 0926), the Department of Taxation's indirect costs of administering this tax estimated at \$90,780 the first year and \$90,780 the second year.

Y. Any amount designated by the State Comptroller from the June 30, 2024, or June 30, 2025, general fund balance for transportation pursuant to § 2.2-1514B., Code of Virginia, is hereby appropriated.

Z. On or before June 30, of each fiscal year, the State Comptroller shall transfer to the State Health Insurance Fund (Fund 06200) the balance from the Administration of Health Benefits Services Fund (Fund 06220) at the Department of Human Resource Management.

AA. The Department of General Services is authorized to dispose of the following property currently owned by the Department of Corrections in the manner it deems to be in the best interests of the Commonwealth: Pulaski Correctional Center and White Post Detention and Diversion Center. Such disposal may include sale or transfer to other agencies or to local government entities. Notwithstanding the provisions of § 2.2-1156, Code of Virginia, the proceeds from the sale of all or any part of the properties shall be deposited into the general fund.

BB. The State Comptroller shall transfer all revenues collected each year to the general fund from the Firearms Transaction, Concealed Weapons Permit, and Conservator of the Peace Programs at the Department of State Police.

CC. On or before June 30, of each fiscal year, the State Comptroller shall transfer to the Health Insurance Fund - Local (Fund 05200) at the Administration of Health Insurance the balance from the Administration of Local Benefits Services Fund (Fund 05220) at the Department of Human Resource Management.

DD. On or before June 30, of each fiscal year, the State Comptroller shall transfer to the Line of Duty Death and Health Benefits Trust Fund (Fund 07420) at the Administration of Health Insurance the balance from the Administration of Health Benefits Payment - LODA Fund (Fund 07422) at the Department of Human Resource Management.

EE. On or before June 30, of each fiscal year, the State Comptroller shall transfer \$154,743 from Special Funds of the Department of Behavioral Health and Developmental Services (720) to Special Funds at the Office of the State Inspector General (147).

FF. On or before June 30 of each fiscal year, the State Comptroller shall transfer to the general fund the portion of the balance of the Disaster Recovery Fund (Fund 02460) at the Virginia Department of Emergency Management that was received as a federal cost recovery. The amount transferred represents repayment of the sum sufficient fund originally appropriated for federally-declared emergencies. The Department of Emergency Management shall report to the State Comptroller the amount of the balance to be transferred by June 1 of each year.

GG. Notwithstanding the provisions of subsection A of § 58.1-662, Code of Virginia, and in addition to clause (i) and (ii) of that subsection, monies in the Communications Sales and Use Tax Trust Fund shall not be allocated to the Commonwealth's counties, cities, and towns until after an amount equal to \$2,000,000 the first year is allocated to the general fund. The State Comptroller shall deposit to the general fund \$2,000,000 on or before June 30, the first year and an additional \$2,000,000 on or before June 30, the second year from the revenues received from the Communications Sales and Use Tax.

HH. The transfer of excess amounts in the Regulatory, Consumer Advocacy, Litigation, and Enforcement Revolving Trust Fund to the general fund pursuant to Item 51 of this act is estimated at \$5,907,294 the first year and \$500,000 the second year.

II. The Virginia Department of Agriculture and Consumer Services (VDACS) is authorized to transfer the Eastern Shore Farmers Market, including the Market Office Building at 18491 Garey Road and the Produce Warehouse at 18513 Garey Road, Melfa, Virginia 23410, and the Seafood Market Building located at 18555 Garey Road, Melfa, Virginia 23410 for no consideration to the Industrial Authority of Accomack County (IAAC) subject to an appropriation being made satisfactory to the Virginia Department of Treasury for the remediation of tax-advantaged bonds that financed the construction, improvement and equipping of such facilities. VDACS is further authorized to grant any and all easements necessary to complete the conveyance. IAAC will be responsible for all transaction expenses associated with the transfer.

JJ.1. Following the completion of capital project "18686: Improve and Convey Property in Clarke County", the Department of General Services shall convey parcel 27-A-10-A in Clarke County to the county at fair market value.

2. Notwithstanding the provisions of § 2.2-1156 or any other provision of law, the proceeds from the conveyance of this property shall be deposited in the general fund of the state treasury.

KK. The Culpeper Correctional Center operated by the Department of Corrections shall be sold. Notwithstanding the provisions of § 2.2-1156, Code of Virginia or any other provisions of law, the proceeds of the sale of the Culpeper Correctional Center shall be paid into the general fund.

LL. On or before June 30 the first year, the State Comptroller shall transfer to the general fund \$2,500,000 from the VDACS Special Revenue Fund.

MM. On or before June 30 the first year, the State Comptroller shall transfer to the general fund \$28,000,000 from the Virginia Growth & Opportunity Fund.

NN. On or before June 30 the first year, the State Comptroller shall transfer all remaining balances from the Edvantage Reserve Fund to the general fund estimated at \$271,903.

OO. On or before June 30 the first year, the State Comptroller shall transfer all remaining balances from the DOA Transfer Payments Trust and Agency Fund to the general fund estimated at \$189,961.

PP. On or before June 30 the first year, the State Comptroller shall transfer \$115,000,000 from the Unclaimed Property Fund at Department of the Treasury to the general fund to be appropriated in Direct Aid to Public Education.

QQ. On or before June 30 the first year, the State Comptroller shall transfer \$30,000,000 from the Dominion Energy Offshore Wind Easement Fund at the Department of Military Affairs to the general fund.

SS. As required by § 4-1.05 b. of Chapter 2, 2024 Acts of Assembly, Special Session I, \$94,290 in various inactive nongeneral fund accounts were reverted by the State Comptroller to the general fund in the first year *and \$227,948 in the second year.*

TT. On or before June 30, the State Comptroller shall transfer \$5,532,568 the first year to the general fund from the 2021 Triennial Review Fund (Fund 02027) at the Department of Energy (409).

UU. On or before June 30, the State Comptroller shall transfer an estimated \$4,760,334 the first year to the general fund from the remaining cash balances in the Truck Manufacturing Grant Fund (Fund 02009), Semiconductor Manufacturing Grant Fund (Fund 09045), Special Workforce Grant Fund (Fund 09057), Major Eligible Employer Grant Fund (Fund 09141), and Advanced Shipbuilding Production Facility Grant Fund (Fund 09159) at the Secretary of Commerce and Trade (192).

VV. On or before June 30, 2025, the State Comptroller shall transfer an estimated \$1,987,000 from the Virginia Economic Development Partnership Authority to the general fund.

WW. On or before June 30, the State Comptroller shall transfer an estimated \$29,000,000 the first year and \$31,000,000 the second year to the general fund from the State Racing Operations Fund (02280) at the Virginia Racing Commission (405) in accordance with the provisions in Item 99 of this act and § 59.1-392.

XX. *On or before June 30 the second year, the State Comptroller shall transfer to the general fund \$10,000,000 from the Virginia Growth & Opportunity Fund (Fund 09272) at the Department of Housing and Community Development (165).*

YY. *On or before June 30 the second year, the State Comptroller shall transfer \$25,000,000 to the general fund from the Soil and Water Conservation District Dam Maintenance, Repair, and Rehabilitation Fund (Fund 09254) at the Department of Conservation and Recreation (199).*

ZZ. *On or before June 30 the second year, the State Comptroller shall transfer \$2,234,476 to the general fund from the Virginia Clean Energy Innovation Bank (Fund 09078) at the Department of Energy (409).*