

APPENDIX

What You Should Know About the State Aid to Localities Report

- Report covers all funds expended or earmarked for aid to local governments (with specific exceptions noted below).
- Due to minor differences in accounting systems, this data will not necessarily be identical to data produced at the local level.
- Fiscal year 2001 data reflect actual payments recorded on the books of the State Comptroller for all agencies.
- Fiscal year 2002 data reflect actual payments for the major accounts (K-12 education; car tax payments; DOA payments for ABC profits, local share of recordation taxes, etc.). Payment amounts for some of the smaller local aid programs are estimated, based on activity through mid-June.
- Fiscal year 2003 amounts are projections made by state agencies, based on Chapter 899 of the 2002 legislative session. The projections are not a commitment of funds, and should not be viewed as a guarantee. Specifically, distributions may be altered by budget reduction plans under consideration.
- Due to reorganizations or changes in accounting, expenditures may occasionally appear in different agencies from one year to the next.
- While a locality may derive benefit from a state facility being located within its boundaries, funds for operation of state facilities are not included in the Aid to Localities Report, i.e., colleges, hospitals, prisons.
- Generally, disbursements to towns are shown separately.

In general, the report does not include:

1. Payments to regional entities where a locality is not the direct or identifiable recipient (Planning District Commissions; Area Agencies on Aging; regional airports, etc.).
2. Payments for state/local jointly funded services, when the Commonwealth serves as the fiduciary agent (local health departments that are part of the cooperative health system; Virginia Tech/Virginia State Cooperative Extension Services).
3. Payments to providers on behalf of citizens (Medicaid) or payments made directly to individuals (TANF), which may indirectly benefit localities.
4. Highway funds, except for urban street maintenance, and both construction and maintenance funds for Henrico County and Arlington County.
5. Payments awarded by competitive grant, when recipients of the grant have not yet been selected. (This would result in amounts appearing in the two actual columns, but no amount would appear in the projected column.)

Supplemental schedules are provided for the following:

Local Health Cooperative Budget (State share)
Area Agency on Aging grants
Aid to Mass Transit Organizations (operating & capital)
Regional Jails