

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2000**



**Commission on Local Government
Commonwealth of Virginia**

October 2001

Table 1.1

Absolute Distribution
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2000

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$20,806,189	\$11,519,513	\$32,325,702
General and Financial Administration	\$327,744,787	\$210,287,584	\$538,032,371
Board of Elections	\$13,941,694	\$7,402,962	\$21,344,656
Sub-Total	\$362,492,670	\$229,210,059	\$591,702,729
Judicial Administration			
Courts	\$113,341,029	\$66,735,224	\$180,076,253
Commonwealth's Attorney	\$37,892,590	\$30,548,132	\$68,440,722
Sub-Total	\$151,233,619	\$97,283,356	\$248,516,975
Public Safety			
Law Enforcement and Traffic Control	\$474,190,371	\$412,706,208	\$886,896,579
Fire and Rescue Services	\$298,729,785	\$290,838,928	\$589,568,713
Correction and Detention	\$252,493,716	\$186,383,415	\$438,877,131
Inspections	\$48,436,195	\$28,352,529	\$76,788,724
Other Protection	\$50,099,406	\$31,061,289	\$81,160,695
Sub-Total	\$1,123,949,473	\$949,342,369	\$2,073,291,842
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$78,134,650	\$252,183,937	\$330,318,587
Sanitation and Waste Removal	\$219,698,799	\$145,400,271	\$365,099,070
Maintenance of General Buildings and Grounds	\$112,047,388	\$104,838,820	\$216,886,208
Sub-Total	\$409,880,837	\$502,423,028	\$912,303,865
Health and Welfare			
Health	\$96,845,956	\$44,655,314	\$141,501,270
Mental Health and Mental Retardation	\$333,952,975	\$201,929,859	\$535,882,834
Welfare/Social Services	\$562,675,067	\$436,174,058	\$998,849,125
Sub-Total	\$993,473,998	\$682,759,231	\$1,676,233,229
Education			
Instruction	\$4,137,477,810	\$2,063,797,610	\$6,201,275,420
Administration, Attendance, and Health	\$235,662,679	\$129,822,802	\$365,485,481
Pupil Transportation Services	\$286,893,131	\$102,706,089	\$389,599,220
Operation and Maintenance Services	\$529,657,945	\$273,290,813	\$802,948,758
School Food Services and Other Non-Instructional Operations	\$218,792,809	\$124,997,610	\$343,790,419
Contributions to Community Colleges	\$2,334,395	\$636,916	\$2,971,311
Sub-Total	\$5,410,818,769	\$2,695,251,840	\$8,106,070,609
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$174,082,125	\$139,333,021	\$313,415,146
Cultural Enrichment	\$14,048,483	\$38,538,965	\$52,587,448
Public Libraries	\$111,628,867	\$55,996,174	\$167,625,041
Sub-Total	\$299,759,475	\$233,868,160	\$533,627,635
Community Development			
Planning and Community Development	\$212,454,134	\$161,194,496	\$373,648,630
Environmental Management	\$10,849,039	\$2,492,863	\$13,341,902
Cooperative Extension Program	\$8,572,731	\$1,406,384	\$9,979,115
Sub-Total	\$231,875,904	\$165,093,743	\$396,969,647
Nondepartmental/1			
Sub-Total	\$2,081,791	\$611,360	\$2,693,151
Grand Total	\$8,985,566,536	\$5,555,843,146	\$14,541,409,682

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Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$196,710	\$305,623	\$82,713	\$214,717	\$214,317
General and Financial Administration	\$1,319,635	\$3,968,941	\$1,174,682	\$830,773	\$881,418
Board of Elections	\$135,039	\$241,818	\$82,311	\$59,897	\$109,476
Sub-Total	\$1,651,384	\$4,516,382	\$1,339,706	\$1,105,387	\$1,205,211
Judicial Administration					
Courts	\$925,179	\$1,824,503	\$608,455	\$136,918	\$927,544
Commonwealth's Attorney	\$226,257	\$564,116	\$194,575	\$161,998	\$315,587
Sub-Total	\$1,151,436	\$2,388,619	\$803,030	\$298,916	\$1,243,131
Public Safety					
Law Enforcement and Traffic Control	\$1,105,077	\$9,018,772	\$830,559	\$908,738	\$1,644,068
Fire and Rescue Services	\$1,740,639	\$2,582,530	\$403,631	\$118,261	\$584,861
Correction and Detention	\$1,468,905	\$2,150,492	\$760,452	\$607,208	\$1,244,860
Inspections	\$106,259	\$724,727	\$103,076	\$94,566	\$134,175
Other Protection	\$555,700	\$20,258	\$58,616	\$64,606	\$918,520
Sub-Total	\$4,976,580	\$14,496,779	\$2,156,334	\$1,793,379	\$4,526,484
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$110,879	\$1,303,814	--	\$4,329	\$16,360
Sanitation and Waste Removal	\$2,017,781	\$198,929	\$1,371,075	\$146,289	\$1,343,859
Maintenance of General Buildings and Grounds	\$551,923	\$1,003,445	\$830,789	\$184,709	\$429,254
Sub-Total	\$2,680,583	\$2,506,188	\$2,201,864	\$335,327	\$1,789,473
Health and Welfare					
Health	\$393,648	\$639,044	\$82,955	\$95,209	\$240,732
Mental Health and Mental Retardation	\$3,855,144	\$4,923,346	\$1,870,763	\$1,306,397	\$1,642,021
Welfare/Social Services	\$4,806,030	\$10,908,788	\$1,762,603	\$888,422	\$2,436,538
Sub-Total	\$9,054,822	\$16,471,178	\$3,716,321	\$2,290,028	\$4,319,291
Education					
Instruction	\$26,909,153	\$68,886,479	\$14,686,057	\$8,796,416	\$21,486,477
Administration, Attendance, and Health	\$1,487,098	\$4,530,240	\$958,775	\$649,087	\$1,066,412
Pupil Transportation Services	\$2,388,669	\$6,153,262	\$956,284	\$664,579	\$1,817,349
Operation and Maintenance Services	\$3,352,592	\$8,085,213	\$1,729,320	\$1,122,052	\$2,368,198
School Food Services and Other Non-Instructional Operations	\$1,972,581	\$2,961,713	\$910,171	\$490,681	\$1,262,414
Contributions to Community Colleges	\$46,257	\$10,250	\$4,557	\$740	\$1,778
Sub-Total	\$36,156,350	\$90,627,157	\$19,245,164	\$11,723,555	\$28,002,628
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$427,129	\$1,316,919	\$235,651	\$92,980	\$252,453
Cultural Enrichment	\$5,040	\$65,722	--	--	--
Public Libraries	\$362,235	\$2,400,988	\$85,365	\$124,337	\$524,274
Sub-Total	\$794,404	\$3,783,629	\$321,016	\$217,317	\$776,727
Community Development					
Planning and Community Development	\$640,730	\$10,640,905	\$370,815	\$33,275	\$295,402
Environmental Management	\$61,825	\$38,211	--	\$12,108	\$9,406
Cooperative Extension Program	\$98,137	\$121,771	--	\$86,002	\$54,682
Sub-Total	\$800,692	\$10,800,887	\$370,815	\$131,385	\$359,490
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$57,266,251	\$145,590,819	\$30,154,250	\$17,895,294	\$42,222,435

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Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	\$599,329	\$599,191	\$153,799	\$63,254	\$178,384
General and Financial Administration	\$657,690	\$29,923,348	\$2,868,766	\$465,568	\$1,840,909
Board of Elections	\$75,756	\$485,991	\$144,296	\$55,638	\$114,963
Sub-Total	\$1,332,775	\$31,008,530	\$3,166,861	\$584,460	\$2,134,256
Judicial Administration					
Courts	\$157,072	\$9,424,663	\$1,062,814	\$219,359	\$621,016
Commonwealth's Attorney	\$158,833	\$3,063,294	\$412,283	\$74,498	\$399,204
Sub-Total	\$315,905	\$12,487,957	\$1,475,097	\$293,857	\$1,020,220
Public Safety					
Law Enforcement and Traffic Control	\$1,253,378	\$40,406,545	\$3,048,131	\$638,452	\$3,779,777
Fire and Rescue Services	\$120,968	\$25,018,454	\$2,050,950	\$288,937	\$1,046,960
Correction and Detention	\$55,935	\$20,696,315	\$1,843,176	\$195,570	\$1,757,446
Inspections	\$59,354	\$3,239,789	\$336,144	\$62,579	\$412,143
Other Protection	\$122,770	\$4,915,594	\$892,368	\$61,109	\$677,048
Sub-Total	\$1,612,405	\$94,276,697	\$8,170,769	\$1,246,647	\$7,673,374
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$11,138,581	\$168,054	--	--
Sanitation and Waste Removal	\$1,124,597	\$9,645,274	\$749,686	\$856,976	\$4,335,031
Maintenance of General Buildings and Grounds	\$483,880	\$9,472,551	\$824,564	\$111,694	\$705,869
Sub-Total	\$1,608,477	\$30,256,406	\$1,742,304	\$968,670	\$5,040,900
Health and Welfare					
Health	\$96,170	\$19,640,213	\$411,119	\$58,539	\$475,937
Mental Health and Mental Retardation	\$585,011	\$12,624,728	\$3,743,758	\$650,871	\$1,505,918
Welfare/Social Services	\$1,072,275	\$56,912,770	\$5,410,204	\$582,159	\$5,974,347
Sub-Total	\$1,753,456	\$89,177,711	\$9,565,081	\$1,291,569	\$7,956,202
Education					
Instruction	\$11,058,445	\$162,303,262	\$54,693,922	\$5,807,460	\$39,167,870
Administration, Attendance, and Health	\$668,316	\$15,631,204	\$1,898,082	\$346,247	\$1,712,581
Pupil Transportation Services	\$944,025	\$6,121,401	\$3,348,758	\$636,848	\$3,842,621
Operation and Maintenance Services	\$2,019,437	\$21,068,779	\$5,329,506	\$813,080	\$4,573,487
School Food Services and Other Non-Instructional Operations	\$708,991	\$4,645,860	\$2,722,353	\$441,834	\$3,254,417
Contributions to Community Colleges	\$381	\$31,117	\$39,500	\$2,498	\$1,397
Sub-Total	\$15,399,595	\$209,801,623	\$68,032,121	\$8,047,967	\$52,552,373
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$61,194	\$26,197,079	\$868,245	\$274,857	\$664,924
Cultural Enrichment	\$32,042	\$9,463,287	\$60,049	--	\$35,000
Public Libraries	\$104,090	\$11,620,986	\$855,329	\$199,532	\$1,033,328
Sub-Total	\$197,326	\$47,281,352	\$1,783,623	\$474,389	\$1,733,252
Community Development					
Planning and Community Development	\$8,131	\$13,198,389	\$923,846	\$216,278	\$1,509,378
Environmental Management	\$32,254	--	\$22,150	\$107,939	\$30,000
Cooperative Extension Program	\$39,805	\$1,106,814	\$98,187	\$39,207	\$82,125
Sub-Total	\$80,190	\$14,305,203	\$1,044,183	\$363,424	\$1,621,503
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$22,300,129	\$528,595,479	\$94,980,039	\$13,270,983	\$79,732,080

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

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Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	\$31,705	\$161,332	\$186,227	\$308,664	\$83,064
General and Financial Administration	\$666,538	\$1,300,022	\$824,199	\$1,323,728	\$603,040
Board of Elections	\$55,126	\$95,741	\$30,976	\$128,141	\$66,682
Sub-Total	\$753,369	\$1,557,095	\$1,041,402	\$1,760,533	\$752,786
Judicial Administration					
Courts	\$159,778	\$530,920	\$188,078	\$609,413	\$309,080
Commonwealth's Attorney	\$73,593	\$305,234	\$216,127	\$339,317	\$129,079
Sub-Total	\$233,371	\$836,154	\$404,205	\$948,730	\$438,159
Public Safety					
Law Enforcement and Traffic Control	\$420,528	\$2,880,276	\$1,360,790	\$1,360,860	\$829,985
Fire and Rescue Services	\$922,872	\$872,833	\$257,363	\$306,897	\$191,805
Correction and Detention	\$77,576	\$817,160	\$592,924	\$954,641	\$383,005
Inspections	\$14,217	\$225,921	\$105,480	\$81,463	\$102,443
Other Protection	\$22,152	\$121,754	\$83,863	\$116,146	\$43,547
Sub-Total	\$1,457,345	\$4,917,944	\$2,400,420	\$2,820,007	\$1,550,785
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$727	--	\$24,300	\$4,889,210	\$2,091
Sanitation and Waste Removal	\$495,408	\$728,904	\$326,551	\$2,056,743	\$541,231
Maintenance of General Buildings and Grounds	\$85,602	\$361,185	\$260,611	\$556,622	\$244,438
Sub-Total	\$581,737	\$1,090,089	\$611,462	\$7,502,575	\$787,760
Health and Welfare					
Health	\$49,907	\$245,427	\$93,694	\$244,982	\$75,980
Mental Health and Mental Retardation	\$435,356	\$896,751	\$1,359,385	\$4,162,028	\$570,060
Welfare/Social Services	\$544,517	\$1,958,677	\$1,923,313	\$5,181,456	\$1,647,693
Sub-Total	\$1,029,780	\$3,100,855	\$3,376,392	\$9,588,466	\$2,293,733
Education					
Instruction	\$4,698,815	\$24,153,206	\$12,917,246	\$23,086,846	\$11,288,373
Administration, Attendance, and Health	\$348,012	\$1,114,488	\$557,889	\$946,944	\$733,218
Pupil Transportation Services	\$428,904	\$1,839,396	\$1,357,056	\$2,052,353	\$921,631
Operation and Maintenance Services	\$598,239	\$3,427,180	\$1,819,553	\$4,197,290	\$1,896,354
School Food Services and Other Non-Instructional Operations	\$290,942	\$1,301,760	\$1,040,502	\$1,637,203	\$696,775
Contributions to Community Colleges	\$5,865	\$2,665	\$3,547	\$137,087	\$7,698
Sub-Total	\$6,370,777	\$31,838,695	\$17,695,793	\$32,057,723	\$15,544,049
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,076	\$538,991	\$52,262	\$480,613	\$78,516
Cultural Enrichment	--	--	\$21,800	--	\$8,500
Public Libraries	\$87,379	\$652,329	\$247,215	\$377,907	\$53,446
Sub-Total	\$88,455	\$1,191,320	\$321,277	\$858,520	\$140,462
Community Development					
Planning and Community Development	\$32,140	\$1,678,749	\$273,374	\$848,960	\$66,220
Environmental Management	\$8,350	\$16,945	\$12,080	\$61,429	\$5,980
Cooperative Extension Program	\$67,225	\$61,498	\$37,665	\$48,568	\$50,754
Sub-Total	\$107,715	\$1,757,192	\$323,119	\$958,957	\$122,954
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$10,622,549	\$46,289,344	\$26,174,070	\$56,495,511	\$21,630,688

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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Table 1.2

Absolute Distribution
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FY 2000

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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$112,117	\$95,416	\$150,450	\$38,395	\$67,893
General and Financial Administration	\$2,101,537	\$1,636,490	\$716,928	\$870,088	\$673,984
Board of Elections	\$125,690	\$77,382	\$128,398	\$48,583	\$80,965
Sub-Total	\$2,339,344	\$1,809,288	\$995,776	\$957,066	\$822,842
Judicial Administration					
Courts	\$850,892	\$206,493	\$673,220	\$223,470	\$407,183
Commonwealth's Attorney	\$484,202	\$86,979	\$257,497	\$82,416	\$86,619
Sub-Total	\$1,335,094	\$293,472	\$930,717	\$305,886	\$493,802
Public Safety					
Law Enforcement and Traffic Control	\$2,791,638	\$1,666,366	\$1,107,501	\$448,173	\$877,921
Fire and Rescue Services	\$788,686	\$459,068	\$652,293	\$122,361	\$230,433
Correction and Detention	\$1,813,638	\$2,257,470	\$886,228	\$443,311	\$713,542
Inspections	\$202,649	\$177,688	\$104,609	\$77,138	\$11,736
Other Protection	\$264,074	\$683,497	\$220,070	\$116,952	\$128,528
Sub-Total	\$5,860,685	\$5,244,089	\$2,970,701	\$1,207,935	\$1,962,160
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$124,846	\$3,773	--	--	--
Sanitation and Waste Removal	\$749,910	\$835,665	\$703,797	\$244,826	\$493,292
Maintenance of General Buildings and Grounds	\$930,336	\$565,511	\$550,998	\$423,508	\$171,322
Sub-Total	\$1,805,092	\$1,404,949	\$1,254,795	\$668,334	\$664,614
Health and Welfare					
Health	\$322,319	\$369,441	\$171,033	\$76,038	\$78,327
Mental Health and Mental Retardation	\$2,618,806	\$2,121,591	\$4,307,587	\$81,737	\$1,677,010
Welfare/Social Services	\$5,191,631	\$2,065,384	\$2,918,837	\$1,308,460	\$1,737,579
Sub-Total	\$8,132,756	\$4,556,416	\$7,397,457	\$1,466,235	\$3,492,916
Education					
Instruction	\$39,541,375	\$17,479,664	\$20,037,220	\$6,358,117	\$11,038,451
Administration, Attendance, and Health	\$1,761,141	\$758,086	\$813,693	\$503,612	\$659,162
Pupil Transportation Services	\$2,866,903	\$1,933,587	\$1,835,033	\$643,870	\$709,475
Operation and Maintenance Services	\$4,764,317	\$2,123,704	\$2,403,472	\$1,477,031	\$1,690,951
School Food Services and Other Non-Instructional Operations	\$2,375,749	\$1,096,532	\$2,113,762	\$347,022	\$775,079
Contributions to Community Colleges	\$1,460	\$2,579	\$25,325	\$696	\$3,328
Sub-Total	\$51,310,945	\$23,394,152	\$27,228,505	\$9,330,348	\$14,876,446
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$844,243	\$194,272	\$283,457	\$244,069	\$22,231
Cultural Enrichment	--	--	--	\$28,684	\$2,000
Public Libraries	\$727,121	\$135,499	\$168,169	\$48,811	\$181,520
Sub-Total	\$1,571,364	\$329,771	\$451,626	\$321,564	\$205,751
Community Development					
Planning and Community Development	\$577,311	\$496,888	\$95,514	\$266,179	\$33,435
Environmental Management	\$6,518	\$34,848	\$6,000	\$9,055	\$7,552
Cooperative Extension Program	\$56,037	\$79,572	\$64,806	\$55,164	\$42,192
Sub-Total	\$639,866	\$611,308	\$166,320	\$330,398	\$83,179
Nondepartmental/1					
Sub-Total	--	--	\$154,646	--	--
Grand Total	\$72,995,146	\$37,643,445	\$41,550,543	\$14,587,766	\$22,601,710

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$669,234	\$51,278	\$54,157	\$199,656	\$51,690
General and Financial Administration	\$20,131,380	\$870,110	\$446,934	\$1,418,081	\$529,346
Board of Elections	\$635,331	\$59,241	\$21,003	\$96,583	\$62,848
Sub-Total	\$21,435,945	\$980,629	\$522,094	\$1,714,320	\$643,884
Judicial Administration					
Courts	\$8,062,551	\$108,367	\$104,759	\$1,003,171	\$296,934
Commonwealth's Attorney	\$2,099,065	\$176,672	\$71,026	\$363,653	\$72,949
Sub-Total	\$10,161,616	\$285,039	\$175,785	\$1,366,824	\$369,883
Public Safety					
Law Enforcement and Traffic Control	\$35,632,026	\$888,161	\$410,233	\$1,941,222	\$530,791
Fire and Rescue Services	\$25,492,098	\$153,397	\$35,382	\$585,722	\$179,217
Correction and Detention	\$19,074,865	\$451,289	\$28,737	\$1,609,152	\$625,436
Inspections	\$3,310,929	\$142,968	\$36,725	\$356,152	\$52,267
Other Protection	\$810,364	\$177,596	\$27,017	\$1,113,477	\$92,658
Sub-Total	\$84,320,282	\$1,813,411	\$538,094	\$5,605,725	\$1,480,369
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,826,051	--	--	--	--
Sanitation and Waste Removal	\$5,754,545	\$301,839	\$559,395	\$1,497,276	\$364,021
Maintenance of General Buildings and Grounds	\$3,660,089	\$529,371	\$42,587	\$542,967	\$266,299
Sub-Total	\$12,240,685	\$831,210	\$601,982	\$2,040,243	\$630,320
Health and Welfare					
Health	\$2,284,231	\$151,509	\$30,009	\$253,657	\$65,782
Mental Health and Mental Retardation	\$20,384,164	\$599,886	\$236,530	\$2,855,965	\$627,996
Welfare/Social Services	\$15,020,225	\$1,175,219	\$598,233	\$5,212,135	\$951,832
Sub-Total	\$37,688,620	\$1,926,614	\$864,772	\$8,321,757	\$1,645,610
Education					
Instruction	\$231,461,321	\$10,095,279	\$3,630,088	\$28,800,931	\$6,034,577
Administration, Attendance, and Health	\$12,444,925	\$520,019	\$172,586	\$1,359,447	\$484,341
Pupil Transportation Services	\$13,295,757	\$487,829	\$247,421	\$1,947,953	\$846,287
Operation and Maintenance Services	\$37,685,163	\$1,203,730	\$522,863	\$3,296,278	\$974,662
School Food Services and Other Non-Instructional Operations	\$10,753,812	\$429,192	\$202,129	\$1,758,410	\$473,515
Contributions to Community Colleges	--	\$6,679	\$280	\$6,304	\$1,757
Sub-Total	\$305,640,978	\$12,742,728	\$4,775,367	\$37,169,323	\$8,815,139
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6,658,872	\$473,873	--	\$264,104	\$24,279
Cultural Enrichment	\$132,845	\$3,000	--	--	--
Public Libraries	\$5,623,460	\$153,336	\$2,500	\$467,887	\$47,000
Sub-Total	\$12,415,177	\$630,209	\$2,500	\$731,991	\$71,279
Community Development					
Planning and Community Development	\$10,016,535	\$450,163	\$44,103	\$577,169	\$201,696
Environmental Management	--	\$19,035	\$52,496	\$25,430	\$5,200
Cooperative Extension Program	\$254,391	\$61,859	\$38,368	\$117,283	\$49,302
Sub-Total	\$10,270,926	\$531,057	\$134,967	\$719,882	\$256,198
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$494,174,229	\$19,740,897	\$7,615,561	\$57,670,065	\$13,912,682

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$100,424	\$171,424	\$256,694	\$3,199,090	\$382,852
General and Financial Administration	\$1,125,619	\$1,008,580	\$595,344	\$91,436,441	\$5,278,849
Board of Elections	\$101,638	\$75,761	\$60,853	\$2,035,216	\$240,526
Sub-Total	\$1,327,681	\$1,255,765	\$912,891	\$96,670,747	\$5,902,227
Judicial Administration					
Courts	\$378,498	\$531,019	\$320,765	\$21,079,804	\$2,067,068
Commonwealth's Attorney	\$211,356	\$125,669	\$151,400	\$1,856,494	\$596,104
Sub-Total	\$589,854	\$656,688	\$472,165	\$22,936,298	\$2,663,172
Public Safety					
Law Enforcement and Traffic Control	\$757,802	\$1,733,044	\$680,404	\$131,886,865	\$6,248,668
Fire and Rescue Services	\$197,032	\$594,439	\$163,314	\$105,670,703	\$2,332,793
Correction and Detention	\$832,234	\$697,809	\$1,169,164	\$45,355,438	\$1,354,159
Inspections	\$51,414	\$198,177	\$102,788	\$11,543,037	\$309,574
Other Protection	\$150,375	\$161,614	\$66,081	\$9,863,841	\$951,768
Sub-Total	\$1,988,857	\$3,385,083	\$2,181,751	\$304,319,884	\$11,196,962
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$739,111	\$31,225	--	\$16,156,139	--
Sanitation and Waste Removal	\$1,034,253	\$1,342,571	\$926,807	\$84,842,930	\$3,716,884
Maintenance of General Buildings and Grounds	\$230,179	\$813,114	\$253,492	\$29,481,345	\$5,958,985
Sub-Total	\$2,003,543	\$2,186,910	\$1,180,299	\$130,480,414	\$9,675,869
Health and Welfare					
Health	\$179,716	\$160,400	\$100,936	\$47,521,367	\$380,997
Mental Health and Mental Retardation	\$1,704,317	\$1,076,311	\$771,764	\$87,094,871	\$5,057,001
Welfare/Social Services	\$3,134,509	\$2,751,563	\$1,315,846	\$168,912,782	\$4,750,603
Sub-Total	\$5,018,542	\$3,988,274	\$2,188,546	\$303,529,020	\$10,188,601
Education					
Instruction	\$14,187,033	\$18,738,470	\$8,192,943	\$1,015,259,048	\$54,509,060
Administration, Attendance, and Health	\$1,127,624	\$644,773	\$640,157	\$60,219,306	\$2,160,684
Pupil Transportation Services	\$1,612,874	\$1,864,289	\$665,271	\$55,780,433	\$4,051,942
Operation and Maintenance Services	\$1,911,646	\$2,724,688	\$1,120,403	\$116,824,759	\$5,658,541
School Food Services and Other Non-Instructional Operations	\$1,392,274	\$1,633,741	\$464,295	\$46,149,465	\$2,545,582
Contributions to Community Colleges	\$91,008	\$1,793	\$5,099	\$152,898	\$32,198
Sub-Total	\$20,322,459	\$25,607,754	\$11,088,168	\$1,294,385,909	\$68,958,007
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$54,623	\$131,209	\$125,684	\$66,035,888	\$1,270,475
Cultural Enrichment	--	--	--	\$1,233,590	--
Public Libraries	\$350,089	\$248,179	\$90,443	\$28,556,732	\$1,221,717
Sub-Total	\$404,712	\$379,388	\$216,127	\$95,826,210	\$2,492,192
Community Development					
Planning and Community Development	\$1,159,649	\$344,886	\$57,415	\$82,441,312	\$2,130,333
Environmental Management	--	\$74,711	\$71,694	\$3,947,794	\$211,015
Cooperative Extension Program	\$77,145	--	\$31,022	\$62,445	\$163,591
Sub-Total	\$1,236,794	\$419,597	\$160,131	\$86,451,551	\$2,504,939
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$32,892,442	\$37,879,459	\$18,400,078	\$2,334,600,033	\$113,581,969

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$28,871	\$118,260	\$196,782	\$160,834	\$102,176
General and Financial Administration	\$516,595	\$737,013	\$1,505,035	\$3,641,839	\$869,068
Board of Elections	\$69,562	\$71,327	\$122,291	\$105,965	\$76,745
Sub-Total	\$615,028	\$926,600	\$1,824,108	\$3,908,638	\$1,047,989
Judicial Administration					
Courts	\$252,637	\$786,493	\$1,057,468	\$1,026,868	\$529,521
Commonwealth's Attorney	\$174,194	\$183,206	\$416,322	\$628,090	\$154,130
Sub-Total	\$426,831	\$969,699	\$1,473,790	\$1,654,958	\$683,651
Public Safety					
Law Enforcement and Traffic Control	\$648,137	\$591,860	\$3,060,188	\$4,307,673	\$1,344,453
Fire and Rescue Services	\$488,256	\$457,585	\$136,030	\$2,326,527	\$213,394
Correction and Detention	\$302,778	\$1,220,486	\$1,086,304	\$2,307,299	\$696,306
Inspections	\$69,110	\$100,648	\$229,888	\$544,647	\$128,045
Other Protection	\$331,015	\$132,309	\$982,207	\$756,659	\$107,170
Sub-Total	\$1,839,296	\$2,502,888	\$5,494,617	\$10,242,805	\$2,489,368
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$46,263	\$150
Sanitation and Waste Removal	\$817,698	\$271,064	\$330,247	\$6,074,825	\$410,989
Maintenance of General Buildings and Grounds	\$649,597	\$541,587	\$453,681	\$402,856	\$288,351
Sub-Total	\$1,467,295	\$812,651	\$783,928	\$6,523,944	\$699,490
Health and Welfare					
Health	\$98,526	\$170,000	\$222,394	\$280,051	\$101,962
Mental Health and Mental Retardation	\$1,063,371	\$714,195	\$1,430,406	\$1,962,239	\$1,158,149
Welfare/Social Services	\$848,707	\$1,972,759	\$4,592,140	\$5,115,120	\$1,382,015
Sub-Total	\$2,010,604	\$2,856,954	\$6,244,940	\$7,357,410	\$2,642,126
Education					
Instruction	\$9,303,313	\$14,190,251	\$34,097,430	\$53,738,278	\$13,197,114
Administration, Attendance, and Health	\$424,940	\$735,785	\$1,195,888	\$3,117,687	\$547,431
Pupil Transportation Services	\$1,030,539	\$1,162,634	\$2,914,416	\$3,374,380	\$1,140,353
Operation and Maintenance Services	\$1,081,452	\$1,827,368	\$3,994,931	\$6,399,355	\$1,495,034
School Food Services and Other Non-Instructional Operations	\$598,618	\$708,448	\$2,097,093	\$2,746,877	\$752,851
Contributions to Community Colleges	\$4,958	\$7,604	\$6,774	\$41,406	\$6,813
Sub-Total	\$12,443,820	\$18,632,090	\$44,306,532	\$69,417,983	\$17,139,596
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$30,000	\$486,800	\$614,554	\$2,506,875	\$398,664
Cultural Enrichment	--	\$10,000	--	--	--
Public Libraries	\$171,094	\$170,768	\$436,429	\$786,903	\$40,000
Sub-Total	\$201,094	\$667,568	\$1,050,983	\$3,293,778	\$438,664
Community Development					
Planning and Community Development	\$658,235	\$189,352	\$764,462	\$2,753,955	\$138,543
Environmental Management	\$9,918	\$3,235	\$3,400	\$152,364	\$23,048
Cooperative Extension Program	\$68,211	\$63,741	\$80,823	\$130,138	\$51,546
Sub-Total	\$736,364	\$256,328	\$848,685	\$3,036,457	\$213,137
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$19,740,332	\$27,624,778	\$62,027,583	\$105,435,973	\$25,354,021

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greenville County
General Government Administration					
Legislative	\$404,284	\$406,046	\$55,535	\$55,545	\$91,010
General and Financial Administration	\$2,098,863	\$1,129,146	\$563,770	\$766,819	\$619,220
Board of Elections	\$113,102	\$74,620	\$86,656	\$71,329	\$67,051
Sub-Total	\$2,616,249	\$1,609,812	\$705,961	\$893,693	\$777,281
Judicial Administration					
Courts	\$782,934	\$412,302	\$485,091	\$571,178	\$474,397
Commonwealth's Attorney	\$350,101	\$277,252	\$219,475	\$91,306	\$298,219
Sub-Total	\$1,133,035	\$689,554	\$704,566	\$662,484	\$772,616
Public Safety					
Law Enforcement and Traffic Control	\$3,726,576	\$828,217	\$872,436	\$1,277,155	\$1,092,487
Fire and Rescue Services	\$904,955	\$1,192,329	\$405,449	\$273,292	\$303,780
Correction and Detention	\$1,563,760	\$630,448	\$430,382	\$1,011,355	\$1,909,267
Inspections	\$208,420	\$222,474	\$58,129	\$178,985	\$106,115
Other Protection	\$208,912	\$154,738	\$45,573	\$98,290	\$433,389
Sub-Total	\$6,612,623	\$3,028,206	\$1,811,969	\$2,839,077	\$3,845,038
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$184,695	\$95,845	--	--	\$14,525
Sanitation and Waste Removal	\$61,540	\$509,449	\$1,486,297	\$464,035	\$833,701
Maintenance of General Buildings and Grounds	\$1,107,350	\$342,078	\$154,281	\$358,649	\$428,528
Sub-Total	\$1,353,585	\$947,372	\$1,640,578	\$822,684	\$1,276,754
Health and Welfare					
Health	\$281,807	\$152,381	\$131,800	\$303,613	\$63,516
Mental Health and Mental Retardation	\$2,820,084	\$1,566,510	\$1,847,284	\$895,150	\$1,592,174
Welfare/Social Services	\$2,709,133	\$1,936,545	\$1,949,468	\$1,563,319	\$985,378
Sub-Total	\$5,811,024	\$3,655,436	\$3,928,552	\$2,762,082	\$2,641,068
Education					
Instruction	\$30,884,581	\$11,930,983	\$11,906,476	\$14,646,269	\$4,319,163
Administration, Attendance, and Health	\$1,422,088	\$605,493	\$458,988	\$1,196,565	\$337,434
Pupil Transportation Services	\$2,529,394	\$1,223,097	\$1,110,806	\$858,732	\$593,320
Operation and Maintenance Services	\$4,309,650	\$1,522,488	\$1,990,107	\$2,229,681	\$937,756
School Food Services and Other Non-Instructional Operations	\$1,604,829	\$602,324	\$876,528	\$734,099	\$464,237
Contributions to Community Colleges	\$373,780	\$12,442	\$44,624	\$5,562	\$25,388
Sub-Total	\$41,124,322	\$15,896,827	\$16,387,529	\$19,670,908	\$6,677,298
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$607,860	\$344,649	\$161,830	\$76,237	\$113,058
Cultural Enrichment	\$54,882	\$8,500	\$750	--	\$10,500
Public Libraries	\$385,507	\$223,682	\$297,861	\$274,191	\$152,386
Sub-Total	\$1,048,249	\$576,831	\$460,441	\$350,428	\$275,944
Community Development					
Planning and Community Development	\$1,430,654	\$239,263	\$266,752	\$546,379	\$664,120
Environmental Management	\$57,142	\$21,812	\$5,300	\$8,409	\$6,105
Cooperative Extension Program	\$63,196	\$37,308	\$41,260	\$56,128	\$40,722
Sub-Total	\$1,550,992	\$298,383	\$313,312	\$610,916	\$710,947
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$61,250,079	\$26,702,421	\$25,952,908	\$28,612,272	\$16,976,946

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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 FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$101,785	\$363,697	\$787,802	\$378,620	\$81,449
General and Financial Administration	\$838,845	\$4,398,807	\$28,355,489	\$2,177,249	\$335,490
Board of Elections	\$107,648	\$233,324	\$874,016	\$177,717	\$44,169
Sub-Total	\$1,048,278	\$4,995,828	\$30,017,307	\$2,733,586	\$461,108
Judicial Administration					
Courts	\$1,011,252	\$1,256,301	\$5,276,044	\$1,355,579	\$120,732
Commonwealth's Attorney	\$467,221	\$657,427	\$2,991,747	\$346,052	\$64,956
Sub-Total	\$1,478,473	\$1,913,728	\$8,267,791	\$1,701,631	\$185,688
Public Safety					
Law Enforcement and Traffic Control	\$2,049,004	\$9,721,350	\$46,698,553	\$4,143,124	\$429,878
Fire and Rescue Services	\$541,308	\$6,032,684	\$26,575,540	\$1,442,903	\$31,248
Correction and Detention	\$1,989,987	\$5,885,519	\$21,430,765	\$1,628,469	\$13,553
Inspections	\$161,415	\$864,888	\$3,143,753	\$232,986	\$49,078
Other Protection	\$282,148	\$515,766	\$1,898,263	\$333,282	\$19,042
Sub-Total	\$5,023,862	\$23,020,207	\$99,746,874	\$7,780,764	\$542,799
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$608,889	\$19,439,040	\$220,789	--
Sanitation and Waste Removal	\$614,303	\$2,188,026	\$6,909,519	\$1,257,156	\$204,714
Maintenance of General Buildings and Grounds	\$594,460	\$1,100,170	\$5,707,064	\$969,825	\$56,237
Sub-Total	\$1,208,763	\$3,897,085	\$32,055,623	\$2,447,770	\$260,951
Health and Welfare					
Health	\$235,403	\$463,772	\$1,185,536	\$228,567	\$63,740
Mental Health and Mental Retardation	\$2,713,875	\$5,446,135	\$18,665,497	\$3,676,634	\$166,875
Welfare/Social Services	\$3,677,974	\$5,521,613	\$20,561,035	\$4,144,993	\$439,729
Sub-Total	\$6,627,252	\$11,431,520	\$40,412,068	\$8,050,194	\$670,344
Education					
Instruction	\$30,879,519	\$73,559,366	\$200,375,799	\$47,405,892	\$2,070,395
Administration, Attendance, and Health	\$1,528,565	\$4,235,719	\$12,926,659	\$1,280,000	\$146,939
Pupil Transportation Services	\$2,739,044	\$4,719,352	\$11,865,851	\$3,633,967	\$175,861
Operation and Maintenance Services	\$4,634,622	\$7,166,772	\$32,657,221	\$6,831,467	\$321,256
School Food Services and Other Non-Instructional Operations	\$2,123,783	\$5,471,759	\$10,629,043	\$2,824,424	\$123,048
Contributions to Community Colleges	\$34,294	--	--	\$28,827	--
Sub-Total	\$41,939,827	\$95,152,968	\$268,454,573	\$62,004,577	\$2,837,499
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$111,730	\$1,627,884	\$10,791,333	\$761,838	--
Cultural Enrichment	\$5,000	--	--	\$62,025	--
Public Libraries	\$268,866	\$2,075,116	\$7,522,886	\$1,092,876	\$22,304
Sub-Total	\$385,596	\$3,703,000	\$18,314,219	\$1,916,739	\$22,304
Community Development					
Planning and Community Development	\$728,236	\$3,508,457	\$6,156,739	\$7,396,882	\$17,045
Environmental Management	\$56,089	\$48,000	--	\$21,515	\$1,500
Cooperative Extension Program	\$70,783	\$59,753	\$269,770	\$88,394	\$39,003
Sub-Total	\$855,108	\$3,616,210	\$6,426,509	\$7,506,791	\$57,548
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$58,567,159	\$147,730,546	\$503,694,964	\$94,142,052	\$5,038,241

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 1.2

Absolute Distribution
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FY 2000

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Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$139,735	\$223,810	\$44,232	\$149,493	\$59,499
General and Financial Administration	\$3,051,825	\$3,635,594	\$531,717	\$806,742	\$795,341
Board of Elections	\$67,871	\$207,337	\$67,996	\$93,435	\$95,916
Sub-Total	\$3,259,431	\$4,066,741	\$643,945	\$1,049,670	\$950,756
Judicial Administration					
Courts	\$483,180	\$2,293,478	\$232,377	\$627,625	\$273,842
Commonwealth's Attorney	\$173,428	\$497,141	\$140,371	\$181,203	\$81,996
Sub-Total	\$656,608	\$2,790,619	\$372,748	\$808,828	\$355,838
Public Safety					
Law Enforcement and Traffic Control	\$758,625	\$4,448,543	\$451,362	\$1,249,290	\$722,903
Fire and Rescue Services	\$1,387,445	\$4,926,326	\$107,149	\$478,254	\$288,210
Correction and Detention	\$2,856,409	\$2,702,309	\$808,698	\$731,269	\$944,293
Inspections	\$227,130	\$756,074	\$48,250	\$57,992	\$117,639
Other Protection	\$99,781	\$243,283	\$31,067	\$186,617	\$66,138
Sub-Total	\$5,329,390	\$13,076,535	\$1,446,526	\$2,703,422	\$2,139,183
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$114,860	--	--	--	--
Sanitation and Waste Removal	\$1,157,180	\$1,027,672	\$308,125	\$147,459	\$733,553
Maintenance of General Buildings and Grounds	\$700,600	\$1,666,246	\$155,227	\$275,722	\$340,586
Sub-Total	\$1,972,640	\$2,693,918	\$463,352	\$423,181	\$1,074,139
Health and Welfare					
Health	\$371,174	\$466,473	\$79,224	\$137,800	\$107,415
Mental Health and Mental Retardation	\$2,470,611	\$3,478,558	\$552,192	\$1,006,931	\$1,054,120
Welfare/Social Services	\$2,562,328	\$3,414,236	\$1,081,957	\$1,834,900	\$1,138,436
Sub-Total	\$5,404,113	\$7,359,267	\$1,713,373	\$2,979,631	\$2,299,971
Education					
Instruction	\$25,387,095	\$39,412,504	\$5,768,011	\$14,901,732	\$8,921,146
Administration, Attendance, and Health	\$1,373,945	\$4,006,426	\$590,715	\$1,000,301	\$730,677
Pupil Transportation Services	\$2,321,748	\$3,100,682	\$754,684	\$1,181,527	\$885,153
Operation and Maintenance Services	\$2,837,254	\$5,482,002	\$752,782	\$1,613,528	\$1,184,681
School Food Services and Other Non-Instructional Operations	\$2,198,614	\$1,668,047	\$432,505	\$620,357	\$681,975
Contributions to Community Colleges	\$156,500	--	\$3,867	\$5,633	\$5,274
Sub-Total	\$34,275,156	\$53,669,661	\$8,302,564	\$19,323,078	\$12,408,906
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$778,436	\$3,003,631	\$1,644	\$413,196	\$204,333
Cultural Enrichment	\$66,759	--	--	--	--
Public Libraries	\$583,847	\$3,112,806	\$135,040	\$427,425	\$325,220
Sub-Total	\$1,429,042	\$6,116,437	\$136,684	\$840,621	\$529,553
Community Development					
Planning and Community Development	\$370,588	\$7,060,207	\$124,932	\$231,971	\$252,927
Environmental Management	\$14,190	\$676,471	\$25,342	\$159,883	\$8,600
Cooperative Extension Program	\$52,015	\$89,722	\$20,943	\$78,767	\$42,074
Sub-Total	\$436,793	\$7,826,400	\$171,217	\$470,621	\$303,601
Nondepartmental/1					
Sub-Total	\$1,137,083	\$13,985	--	--	--
Grand Total	\$53,900,256	\$97,613,563	\$13,250,409	\$28,599,052	\$20,061,947

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$35,994	\$117,594	\$1,136,366	\$79,719	\$40,542
General and Financial Administration	\$679,811	\$732,710	\$12,970,541	\$1,376,408	\$605,659
Board of Elections	\$72,466	\$106,043	\$369,443	\$101,363	\$80,226
Sub-Total	\$788,271	\$956,347	\$14,476,350	\$1,557,490	\$726,427
Judicial Administration					
Courts	\$275,562	\$705,340	\$3,028,061	\$562,732	\$353,997
Commonwealth's Attorney	\$174,996	\$191,556	\$1,605,850	\$337,914	\$157,647
Sub-Total	\$450,558	\$896,896	\$4,633,911	\$900,646	\$511,644
Public Safety					
Law Enforcement and Traffic Control	\$842,230	\$1,209,259	\$15,382,889	\$1,722,373	\$744,913
Fire and Rescue Services	\$251,405	\$139,090	\$9,585,775	\$1,037,124	\$125,329
Correction and Detention	\$733,339	\$456,943	\$6,854,182	\$2,156,967	\$606,445
Inspections	\$41,630	\$76,285	\$3,742,050	\$224,453	\$33,928
Other Protection	\$53,036	\$78,456	\$1,154,632	\$558,446	\$33,620
Sub-Total	\$1,921,640	\$1,960,033	\$36,719,528	\$5,699,363	\$1,544,235
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$325,840	\$4,268,369	--	--
Sanitation and Waste Removal	\$455,602	\$987,267	\$1,578,530	\$795,710	\$360,385
Maintenance of General Buildings and Grounds	\$118,094	\$197,053	\$3,654,123	\$519,834	\$80,656
Sub-Total	\$573,696	\$1,510,160	\$9,501,022	\$1,315,544	\$441,041
Health and Welfare					
Health	\$198,801	\$202,989	\$1,716,217	\$458,250	\$167,441
Mental Health and Mental Retardation	\$936,188	\$1,271,433	\$9,183,915	\$1,736,861	\$1,529,097
Welfare/Social Services	\$1,799,716	\$4,090,299	\$18,900,005	\$2,251,211	\$986,407
Sub-Total	\$2,934,705	\$5,564,721	\$29,800,137	\$4,446,322	\$2,682,945
Education					
Instruction	\$7,920,368	\$21,305,088	\$173,771,522	\$20,973,814	\$9,694,918
Administration, Attendance, and Health	\$414,003	\$752,932	\$4,640,353	\$1,441,878	\$560,579
Pupil Transportation Services	\$787,707	\$1,498,241	\$15,389,686	\$2,052,042	\$921,476
Operation and Maintenance Services	\$835,586	\$2,349,313	\$20,463,034	\$1,147,882	\$1,139,819
School Food Services and Other Non-Instructional Operations	\$613,363	\$1,631,640	\$6,861,223	\$1,206,729	\$667,199
Contributions to Community Colleges	\$4,522	\$21,352	\$101,786	\$13,518	--
Sub-Total	\$10,575,549	\$27,558,566	\$221,227,604	\$26,835,863	\$12,983,991
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$125,000	\$52,201	\$10,459,467	\$404,520	--
Cultural Enrichment	\$41,804	\$9,500	\$1,130,276	--	--
Public Libraries	\$53,000	\$318,820	\$5,365,660	\$260,398	\$68,390
Sub-Total	\$219,804	\$380,521	\$16,955,403	\$664,918	\$68,390
Community Development					
Planning and Community Development	\$666,010	\$107,164	\$9,810,774	\$408,785	\$511,468
Environmental Management	\$13,300	\$4,000	\$1,045,491	\$27,720	\$57,329
Cooperative Extension Program	\$25,817	\$46,552	\$401,421	\$83,154	\$43,259
Sub-Total	\$705,127	\$157,716	\$11,257,686	\$519,659	\$612,056
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$18,169,350	\$38,984,960	\$344,571,641	\$41,939,805	\$19,570,729

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$143,246	\$60,868	\$135,126	\$57,553	\$190,875
General and Financial Administration	\$419,611	\$752,198	\$1,169,648	\$754,718	\$2,310,060
Board of Elections	\$70,335	\$63,630	\$109,909	\$61,114	\$169,040
Sub-Total	\$633,192	\$876,696	\$1,414,683	\$873,385	\$2,669,975
Judicial Administration					
Courts	\$510,648	\$297,683	\$1,274,956	\$297,446	\$902,225
Commonwealth's Attorney	\$154,475	\$208,317	\$328,974	\$83,637	\$421,632
Sub-Total	\$665,123	\$506,000	\$1,603,930	\$381,083	\$1,323,857
Public Safety					
Law Enforcement and Traffic Control	\$518,852	\$778,738	\$1,877,396	\$611,314	\$2,850,987
Fire and Rescue Services	\$276,006	\$175,767	\$634,755	\$187,797	\$524,694
Correction and Detention	\$418,038	\$783,770	\$1,345,527	\$1,277,375	\$1,311,717
Inspections	\$79,202	\$75,752	\$175,403	\$101,351	\$157,525
Other Protection	\$91,725	\$64,902	\$676,409	\$70,834	\$164,760
Sub-Total	\$1,383,823	\$1,878,929	\$4,709,490	\$2,248,671	\$5,009,683
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$34,350	--	\$2,642	--
Sanitation and Waste Removal	\$526,729	\$627,567	\$1,334,869	\$660,544	\$2,488,726
Maintenance of General Buildings and Grounds	\$199,511	\$227,081	\$553,144	\$338,472	\$875,921
Sub-Total	\$726,240	\$888,998	\$1,888,013	\$1,001,658	\$3,364,647
Health and Welfare					
Health	\$80,148	\$106,463	\$255,590	\$130,631	\$364,069
Mental Health and Mental Retardation	\$934,652	\$767,844	\$2,044,583	\$1,247,992	\$4,721,549
Welfare/Social Services	\$1,072,595	\$781,908	\$2,575,611	\$782,950	\$5,567,533
Sub-Total	\$2,087,395	\$1,656,215	\$4,875,784	\$2,161,573	\$10,653,151
Education					
Instruction	\$9,521,555	\$6,346,238	\$23,878,888	\$6,934,649	\$48,751,057
Administration, Attendance, and Health	\$532,640	\$437,739	\$875,118	\$480,355	\$2,205,839
Pupil Transportation Services	\$1,280,920	\$422,644	\$2,180,064	\$518,702	\$2,971,473
Operation and Maintenance Services	\$1,843,015	\$790,174	\$3,404,135	\$779,794	\$6,961,323
School Food Services and Other Non-Instructional Operations	\$437,070	\$407,963	\$1,459,445	\$381,841	\$2,772,051
Contributions to Community Colleges	\$14,356	\$4,374	\$6,995	\$4,163	\$24,116
Sub-Total	\$13,629,556	\$8,409,132	\$31,804,645	\$9,099,504	\$63,685,859
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$196,178	\$81,442	\$15,000	\$60,506	\$493,122
Cultural Enrichment	\$5,200	--	\$9,381	\$2,931	--
Public Libraries	\$55,000	\$122,031	\$311,573	\$81,659	\$1,341,643
Sub-Total	\$256,378	\$203,473	\$335,954	\$145,096	\$1,834,765
Community Development					
Planning and Community Development	\$145,133	\$234,180	\$1,048,124	\$128,216	\$913,755
Environmental Management	\$49,125	\$8,016	\$62,091	\$44,122	\$103,546
Cooperative Extension Program	\$67,427	\$39,186	\$48,474	\$26,985	\$66,491
Sub-Total	\$261,685	\$281,382	\$1,158,689	\$199,323	\$1,083,792
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$19,643,392	\$14,700,825	\$47,791,188	\$16,110,293	\$89,625,729

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Operating Expenditures by Category and Locality
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FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$52,614	\$112,843	\$41,157	\$86,854	\$146,638
General and Financial Administration	\$751,466	\$1,044,146	\$807,222	\$766,019	\$492,184
Board of Elections	\$66,925	\$89,112	\$78,766	\$88,569	\$75,547
Sub-Total	\$871,005	\$1,246,101	\$927,145	\$941,442	\$714,369
Judicial Administration					
Courts	\$282,185	\$512,836	\$318,007	\$458,312	\$175,960
Commonwealth's Attorney	\$177,029	\$174,652	\$191,615	\$152,153	\$140,966
Sub-Total	\$459,214	\$687,488	\$509,622	\$610,465	\$316,926
Public Safety					
Law Enforcement and Traffic Control	\$1,300,564	\$1,269,840	\$718,167	\$582,675	\$881,844
Fire and Rescue Services	\$347,081	\$301,243	\$281,178	\$285,678	\$269,101
Correction and Detention	\$73,935	\$226,552	\$1,204,468	\$1,326,089	\$680,679
Inspections	\$163,760	\$94,788	\$73,182	\$78,892	\$50,416
Other Protection	\$70,299	\$230,985	\$115,327	\$207,027	\$39,295
Sub-Total	\$1,955,639	\$2,123,408	\$2,392,322	\$2,480,361	\$1,921,335
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,427	--	--	\$13,614	--
Sanitation and Waste Removal	\$851,280	\$637,827	\$459,021	\$544,458	\$673,541
Maintenance of General Buildings and Grounds	\$330,048	\$365,991	\$342,437	\$182,489	\$128,196
Sub-Total	\$1,186,755	\$1,003,818	\$801,458	\$740,561	\$801,737
Health and Welfare					
Health	\$192,500	\$111,544	\$261,480	\$141,706	\$77,000
Mental Health and Mental Retardation	\$790,173	\$78,000	\$2,587,706	\$961,576	\$1,055,398
Welfare/Social Services	\$1,145,658	\$984,626	\$3,120,811	\$1,136,764	\$1,421,638
Sub-Total	\$2,128,331	\$1,174,170	\$5,969,997	\$2,240,046	\$2,554,036
Education					
Instruction	\$10,852,411	\$10,085,464	\$13,984,772	\$8,166,803	\$12,413,464
Administration, Attendance, and Health	\$965,309	\$946,423	\$682,541	\$390,907	\$1,024,653
Pupil Transportation Services	\$1,301,303	\$1,046,540	\$995,812	\$737,731	\$1,127,705
Operation and Maintenance Services	\$1,510,382	\$1,211,964	\$1,504,257	\$922,197	\$1,498,944
School Food Services and Other Non-Instructional Operations	\$707,626	\$376,547	\$543,805	\$463,411	\$855,694
Contributions to Community Colleges	\$3,732	\$3,102	\$22,945	\$5,579	\$3,083
Sub-Total	\$15,340,763	\$13,670,040	\$17,734,132	\$10,686,628	\$16,923,543
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$80,000	\$24,700	\$147,435	\$54,065	--
Cultural Enrichment	--	--	--	--	--
Public Libraries	\$190,141	\$69,125	\$89,931	\$75,932	\$124,535
Sub-Total	\$270,141	\$93,825	\$237,366	\$129,997	\$124,535
Community Development					
Planning and Community Development	\$924,739	\$252,227	\$992,160	\$226,948	\$488,512
Environmental Management	\$14,265	\$48,431	\$16,829	\$15,487	\$7,335
Cooperative Extension Program	\$62,086	\$60,405	\$185,712	\$40,279	\$55,570
Sub-Total	\$1,001,090	\$361,063	\$1,194,701	\$282,714	\$551,417
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,212,938	\$20,359,913	\$29,766,743	\$18,112,214	\$23,907,898

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$156,933	\$65,214	\$39,495	\$121,753	\$54,087
General and Financial Administration	\$933,248	\$1,345,844	\$619,890	\$1,234,113	\$1,007,084
Board of Elections	\$80,201	\$75,785	\$80,691	\$137,078	\$84,514
Sub-Total	\$1,170,382	\$1,486,843	\$740,076	\$1,492,944	\$1,145,685
Judicial Administration					
Courts	\$587,243	\$218,559	\$325,089	\$1,482,366	\$477,375
Commonwealth's Attorney	\$206,863	\$202,370	\$128,482	\$388,067	\$241,451
Sub-Total	\$794,106	\$420,929	\$453,571	\$1,870,433	\$718,826
Public Safety					
Law Enforcement and Traffic Control	\$1,267,972	\$1,726,289	\$899,200	\$3,349,708	\$1,632,686
Fire and Rescue Services	\$726,785	\$210,881	\$809,588	\$1,302,048	\$627,227
Correction and Detention	\$2,150,751	\$359,517	\$581,103	\$1,434,765	\$172,389
Inspections	\$139,363	\$108,743	\$57,275	\$281,403	\$226,399
Other Protection	\$860,217	\$552,703	\$120,586	\$750,676	\$116,052
Sub-Total	\$5,145,088	\$2,958,133	\$2,467,752	\$7,118,600	\$2,774,753
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$749	--	--	--
Sanitation and Waste Removal	\$774,899	\$3,118,934	\$566,792	\$1,252,112	\$455,898
Maintenance of General Buildings and Grounds	\$305,869	\$626,186	\$287,012	\$637,815	\$303,124
Sub-Total	\$1,080,768	\$3,745,869	\$853,804	\$1,889,927	\$759,022
Health and Welfare					
Health	\$235,776	\$238,116	\$103,564	\$328,112	\$127,450
Mental Health and Mental Retardation	\$1,744,333	\$871,941	\$1,858,510	\$3,326,722	\$1,568,975
Welfare/Social Services	\$2,095,976	\$2,919,463	\$1,384,270	\$6,023,111	\$1,268,309
Sub-Total	\$4,076,085	\$4,029,520	\$3,346,344	\$9,677,945	\$2,964,734
Education					
Instruction	\$21,010,588	\$17,172,111	\$12,698,903	\$39,744,698	\$17,119,641
Administration, Attendance, and Health	\$1,012,479	\$785,905	\$467,797	\$2,222,175	\$1,018,410
Pupil Transportation Services	\$1,619,164	\$1,203,368	\$1,345,488	\$4,664,581	\$1,520,229
Operation and Maintenance Services	\$2,384,738	\$1,508,831	\$1,363,815	\$5,832,476	\$2,234,884
School Food Services and Other Non-Instructional Operations	\$1,006,658	\$1,006,143	\$1,016,740	\$4,215,210	\$710,091
Contributions to Community Colleges	\$21,750	\$2,744	--	\$10,299	\$13,501
Sub-Total	\$27,055,377	\$21,679,102	\$16,892,743	\$56,689,439	\$22,616,756
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$442,155	\$43,105	\$200,921	\$17,656	\$210,785
Cultural Enrichment	\$25,891	--	\$1,578	\$37,829	--
Public Libraries	\$441,115	\$207,609	\$345,591	\$589,879	\$94,246
Sub-Total	\$909,161	\$250,714	\$548,090	\$645,364	\$305,031
Community Development					
Planning and Community Development	\$921,732	\$385,242	\$322,914	\$2,030,780	\$438,030
Environmental Management	\$27,041	\$3,007	\$62,254	\$14,456	\$57,210
Cooperative Extension Program	\$67,223	\$52,387	\$55,749	\$107,457	\$41,994
Sub-Total	\$1,015,996	\$440,636	\$440,917	\$2,152,693	\$537,234
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$41,246,963	\$35,011,746	\$25,743,297	\$81,537,345	\$31,822,041

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

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Table 1.2

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Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$64,529	\$242,194	\$976,000	\$163,528	\$36,448
General and Financial Administration	\$745,935	\$1,989,795	\$20,738,000	\$1,329,136	\$531,944
Board of Elections	\$73,993	\$115,872	\$781,000	\$37,180	\$59,246
Sub-Total	\$884,457	\$2,347,861	\$22,495,000	\$1,529,844	\$627,638
Judicial Administration					
Courts	\$817,229	\$648,218	\$7,302,000	\$759,783	\$213,040
Commonwealth's Attorney	\$283,862	\$253,524	\$2,043,000	\$407,144	\$182,201
Sub-Total	\$1,101,091	\$901,742	\$9,345,000	\$1,166,927	\$395,241
Public Safety					
Law Enforcement and Traffic Control	\$860,760	\$2,763,369	\$33,831,000	\$1,863,980	\$384,316
Fire and Rescue Services	\$333,954	\$849,513	\$26,879,000	\$325,147	\$384,166
Correction and Detention	\$682,946	\$2,092,268	\$20,392,000	\$2,307,979	\$441,553
Inspections	\$34,434	\$354,833	\$5,074,000	\$108,572	\$96,695
Other Protection	\$45,103	\$214,526	\$6,403,000	\$162,840	\$83,146
Sub-Total	\$1,957,197	\$6,274,509	\$92,579,000	\$4,768,518	\$1,389,876
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,823	\$12,646,000	--	\$595
Sanitation and Waste Removal	\$628,359	\$182,498	\$8,291,000	\$2,439,834	\$475,098
Maintenance of General Buildings and Grounds	\$613,051	\$716,057	\$4,707,000	\$588,402	\$50,542
Sub-Total	\$1,241,410	\$900,378	\$25,644,000	\$3,028,236	\$526,235
Health and Welfare					
Health	\$123,960	\$145,358	\$3,423,000	\$217,740	\$65,693
Mental Health and Mental Retardation	\$1,627,289	\$720,359	\$12,403,000	\$2,632,427	\$628,757
Welfare/Social Services	\$1,979,884	\$2,240,195	\$30,035,000	\$4,402,463	\$802,887
Sub-Total	\$3,731,133	\$3,105,912	\$45,861,000	\$7,252,630	\$1,497,337
Education					
Instruction	\$12,337,162	\$25,589,435	\$275,106,000	\$24,420,872	\$5,083,064
Administration, Attendance, and Health	\$849,330	\$1,765,643	\$18,059,000	\$1,455,430	\$640,759
Pupil Transportation Services	\$1,217,827	\$2,529,064	\$19,670,000	\$1,244,987	\$639,941
Operation and Maintenance Services	\$2,054,361	\$3,300,284	\$38,980,000	\$3,019,916	\$478,505
School Food Services and Other Non-Instructional Operations	\$978,046	\$1,463,421	\$13,366,000	\$1,559,510	\$337,822
Contributions to Community Colleges	\$4,682	\$14,293	--	\$13,379	\$5,666
Sub-Total	\$17,441,408	\$34,662,140	\$365,181,000	\$31,714,094	\$7,185,757
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$62,864	\$364,705	\$17,261,000	\$194,725	\$5,000
Cultural Enrichment	\$1,650	--	--	\$36,100	--
Public Libraries	\$46,200	\$268,861	\$8,636,000	\$447,138	\$112,279
Sub-Total	\$110,714	\$633,566	\$25,897,000	\$677,963	\$117,279
Community Development					
Planning and Community Development	\$201,571	\$1,111,846	\$8,095,000	\$716,270	\$34,277
Environmental Management	\$10,365	\$8,583	\$1,873,000	\$4,326	\$10,709
Cooperative Extension Program	\$92,979	\$55,509	\$630,000	\$89,066	\$55,783
Sub-Total	\$304,915	\$1,175,938	\$10,598,000	\$809,662	\$100,769
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$26,772,325	\$50,002,046	\$597,600,000	\$50,947,874	\$11,840,132

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$84,226	\$265,286	\$69,841	\$105,564	\$98,159
General and Financial Administration	\$400,029	\$4,950,922	\$872,930	\$2,271,710	\$1,084,500
Board of Elections	\$51,388	\$230,584	\$109,450	\$140,000	\$124,308
Sub-Total	\$535,643	\$5,446,792	\$1,052,221	\$2,517,274	\$1,306,967
Judicial Administration					
Courts	\$331,423	\$2,108,877	\$303,709	\$1,235,201	\$642,130
Commonwealth's Attorney	\$230,914	\$597,844	\$225,346	\$562,107	\$224,432
Sub-Total	\$562,337	\$2,706,721	\$529,055	\$1,797,308	\$866,562
Public Safety					
Law Enforcement and Traffic Control	\$875,253	\$8,270,187	\$1,219,342	\$3,432,201	\$1,094,264
Fire and Rescue Services	\$187,001	\$5,947,168	\$1,316,199	\$2,077,918	\$340,861
Correction and Detention	\$1,332,535	\$5,297,184	\$1,828,050	\$2,491,014	\$994,533
Inspections	\$71,927	\$695,818	\$157,494	\$356,447	\$75,788
Other Protection	\$38,468	\$251,887	\$90,715	\$435,218	\$99,273
Sub-Total	\$2,505,184	\$20,462,244	\$4,611,800	\$8,792,798	\$2,604,719
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,674	--	\$74,520	--	\$417,367
Sanitation and Waste Removal	\$379,461	\$3,456,213	\$1,880,592	\$1,672,634	\$1,783,947
Maintenance of General Buildings and Grounds	\$120,851	\$5,377,220	\$248,639	\$1,020,089	\$414,888
Sub-Total	\$503,986	\$8,833,433	\$2,203,751	\$2,692,723	\$2,616,202
Health and Welfare					
Health	\$123,572	\$435,563	\$219,608	\$448,016	\$246,319
Mental Health and Mental Retardation	\$601,911	\$2,293,068	\$2,564,186	\$2,970,598	\$3,555,952
Welfare/Social Services	\$1,025,021	\$6,591,837	\$1,108,234	\$4,618,377	\$4,131,745
Sub-Total	\$1,750,504	\$9,320,468	\$3,892,028	\$8,036,991	\$7,934,016
Education					
Instruction	\$6,191,933	\$74,525,971	\$14,319,193	\$55,687,317	\$20,105,657
Administration, Attendance, and Health	\$384,114	\$4,901,101	\$1,347,621	\$2,382,239	\$824,056
Pupil Transportation Services	\$483,235	\$3,731,052	\$1,560,755	\$4,205,353	\$1,815,232
Operation and Maintenance Services	\$883,748	\$8,721,210	\$2,128,911	\$6,868,043	\$3,656,560
School Food Services and Other Non-Instructional Operations	\$368,725	\$3,236,082	\$879,381	\$3,755,901	\$1,252,623
Contributions to Community Colleges	\$9,173	--	\$14,653	--	\$103,984
Sub-Total	\$8,320,928	\$95,115,416	\$20,250,514	\$72,898,853	\$27,758,112
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	\$2,732,677	\$442,494	\$775,400	\$107,768
Cultural Enrichment	--	\$167,460	--	--	\$16,541
Public Libraries	\$127,572	\$2,056,566	\$532,699	\$754,438	\$222,881
Sub-Total	\$127,572	\$4,956,703	\$975,193	\$1,529,838	\$347,190
Community Development					
Planning and Community Development	\$113,354	\$1,554,644	\$1,380,726	\$1,212,513	\$912,640
Environmental Management	\$15,581	--	\$64,775	\$140,561	\$30,873
Cooperative Extension Program	\$31,241	\$93,002	\$59,913	\$129,319	\$126,904
Sub-Total	\$160,176	\$1,647,646	\$1,505,414	\$1,482,393	\$1,070,417
Nondepartmental/1					
Sub-Total	--	--	\$776,077	--	--
Grand Total	\$14,466,330	\$148,489,423	\$35,796,053	\$99,748,178	\$44,504,185

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$85,848	\$127,716	\$513,517	\$152,874	\$254,702
General and Financial Administration	\$1,037,470	\$1,050,577	\$565,520	\$793,343	\$5,234,307
Board of Elections	\$31,728	\$91,188	\$94,017	\$103,234	\$177,901
Sub-Total	\$1,155,046	\$1,269,481	\$1,173,054	\$1,049,451	\$5,666,910
Judicial Administration					
Courts	\$646,599	\$342,385	\$574,813	\$382,549	\$2,056,713
Commonwealth's Attorney	\$187,529	\$292,873	\$246,008	\$273,538	\$665,091
Sub-Total	\$834,128	\$635,258	\$820,821	\$656,087	\$2,721,804
Public Safety					
Law Enforcement and Traffic Control	\$1,365,771	\$1,505,283	\$1,921,347	\$1,091,012	\$5,683,582
Fire and Rescue Services	\$352,297	\$631,888	\$250,920	\$431,028	\$3,186,990
Correction and Detention	\$408,732	\$1,758,510	\$416,913	\$1,702,148	\$1,958,115
Inspections	\$55,406	\$221,851	\$132,733	\$43,288	\$1,762,853
Other Protection	\$105,580	\$941,915	\$184,785	\$550,593	\$499,714
Sub-Total	\$2,287,786	\$5,059,447	\$2,906,698	\$3,818,069	\$13,091,254
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$383	--	--	\$33,350	\$484,454
Sanitation and Waste Removal	\$786,158	\$1,167,989	\$1,322,392	\$999,645	\$2,328,599
Maintenance of General Buildings and Grounds	\$300,750	\$270,367	\$317,688	\$366,694	\$1,378,434
Sub-Total	\$1,087,291	\$1,438,356	\$1,640,080	\$1,399,689	\$4,191,487
Health and Welfare					
Health	\$176,000	\$232,598	\$388,966	\$225,061	\$520,703
Mental Health and Mental Retardation	\$1,045,813	\$2,397,429	\$4,364,904	\$1,191,226	\$3,529,556
Welfare/Social Services	\$2,741,742	\$3,571,957	\$4,123,197	\$1,727,195	\$6,755,584
Sub-Total	\$3,963,555	\$6,201,984	\$8,877,067	\$3,143,482	\$10,805,843
Education					
Instruction	\$18,757,674	\$27,742,356	\$26,655,832	\$13,288,030	\$88,929,513
Administration, Attendance, and Health	\$574,084	\$1,485,962	\$972,171	\$892,758	\$4,299,618
Pupil Transportation Services	\$1,254,772	\$2,050,590	\$1,325,649	\$1,564,820	\$7,349,389
Operation and Maintenance Services	\$2,462,585	\$4,471,509	\$2,887,608	\$1,862,856	\$10,097,816
School Food Services and Other Non-Instructional Operations	\$1,937,288	\$1,211,308	\$1,374,735	\$1,015,977	\$4,309,746
Contributions to Community Colleges	\$33,090	\$20,737	\$46,181	--	\$16,822
Sub-Total	\$25,019,493	\$36,982,462	\$33,262,176	\$18,624,441	\$115,002,904
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$279,645	\$234,249	\$30,599	--	\$1,535,723
Cultural Enrichment	--	\$25,077	--	--	\$10,524
Public Libraries	\$280,794	\$271,968	\$827,390	\$252,898	\$2,984,121
Sub-Total	\$560,439	\$531,294	\$857,989	\$252,898	\$4,530,368
Community Development					
Planning and Community Development	\$337,063	\$471,736	\$700,086	\$390,051	\$1,994,340
Environmental Management	\$28,915	\$44,619	\$14,350	\$5,665	\$12,600
Cooperative Extension Program	\$57,948	\$92,294	\$60,497	\$53,956	\$105,303
Sub-Total	\$423,926	\$608,649	\$774,933	\$449,672	\$2,112,243
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$35,331,664	\$52,726,931	\$50,312,818	\$29,393,789	\$158,122,813

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$474,421	\$167,135	\$76,636	\$67,364	\$151,401
General and Financial Administration	\$4,587,918	\$785,496	\$794,428	\$1,613,378	\$1,285,723
Board of Elections	\$228,170	\$59,062	\$88,877	\$124,057	\$86,541
Sub-Total	\$5,290,509	\$1,011,693	\$959,941	\$1,804,799	\$1,523,665
Judicial Administration					
Courts	\$2,061,607	\$327,783	\$468,452	\$716,716	\$422,434
Commonwealth's Attorney	\$804,339	\$84,458	\$252,765	\$369,729	\$364,918
Sub-Total	\$2,865,946	\$412,241	\$721,217	\$1,086,445	\$787,352
Public Safety					
Law Enforcement and Traffic Control	\$7,735,503	\$604,911	\$1,519,333	\$1,140,893	\$904,453
Fire and Rescue Services	\$4,568,396	\$203,212	\$168,542	\$784,214	\$771,071
Correction and Detention	\$5,573,198	\$388,861	\$261,706	\$1,967,455	\$2,483,070
Inspections	\$1,714,957	\$59,770	\$69,598	\$148,768	\$228,728
Other Protection	\$421,855	\$56,480	\$55,979	\$456,366	\$480,874
Sub-Total	\$20,013,909	\$1,313,234	\$2,075,158	\$4,497,696	\$4,868,196
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,140	--	\$54,169	\$582,624	\$366,733
Sanitation and Waste Removal	\$3,487,556	\$356,185	\$271,303	\$1,067,808	\$1,622,823
Maintenance of General Buildings and Grounds	\$1,498,514	\$328,625	\$263,560	\$431,160	\$145,625
Sub-Total	\$4,990,210	\$684,810	\$589,032	\$2,081,592	\$2,135,181
Health and Welfare					
Health	\$440,556	\$163,534	\$122,456	\$230,724	\$190,816
Mental Health and Mental Retardation	\$3,906,367	\$1,374,730	\$1,113,797	\$3,783,662	\$1,506,751
Welfare/Social Services	\$6,245,082	\$1,726,868	\$1,721,356	\$5,706,357	\$4,775,620
Sub-Total	\$10,592,005	\$3,265,132	\$2,957,609	\$9,720,743	\$6,473,187
Education					
Instruction	\$98,287,593	\$9,017,626	\$8,986,815	\$36,316,900	\$24,287,131
Administration, Attendance, and Health	\$5,958,201	\$829,309	\$1,073,612	\$1,256,336	\$816,359
Pupil Transportation Services	\$6,318,185	\$758,145	\$1,021,083	\$2,487,154	\$1,428,465
Operation and Maintenance Services	\$11,536,514	\$1,383,683	\$1,099,741	\$3,766,364	\$3,427,314
School Food Services and Other Non-Instructional Operations	\$5,426,088	\$670,203	\$652,411	\$2,537,007	\$1,334,289
Contributions to Community Colleges	\$9,781	\$664	--	\$77,066	\$19,517
Sub-Total	\$127,536,362	\$12,659,630	\$12,833,662	\$46,440,827	\$31,313,075
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,735,542	\$292,504	--	\$202,464	\$279,642
Cultural Enrichment	\$6,880	\$6,400	\$5,410	\$91,609	\$16,000
Public Libraries	\$2,909,416	\$172,316	\$145,585	\$623,916	\$200,471
Sub-Total	\$5,651,838	\$471,220	\$150,995	\$917,989	\$496,113
Community Development					
Planning and Community Development	\$1,912,374	\$157,371	\$335,340	\$714,513	\$1,688,032
Environmental Management	\$560	\$7,637	\$122,615	\$53,947	\$64,450
Cooperative Extension Program	\$133,129	\$54,039	\$50,833	\$59,921	\$63,647
Sub-Total	\$2,046,063	\$219,047	\$508,788	\$828,381	\$1,816,129
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$178,986,842	\$20,037,007	\$20,796,402	\$67,378,472	\$49,412,898

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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Counties and Cities in Virginia
FY 2000

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Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	\$104,501	\$39,833	\$305,153	\$170,250	\$204,328
General and Financial Administration	\$1,593,918	\$1,493,687	\$1,246,969	\$628,945	\$4,482,192
Board of Elections	\$130,960	\$78,381	\$115,748	\$27,419	\$160,687
Sub-Total	\$1,829,379	\$1,611,901	\$1,667,870	\$826,614	\$4,847,207
Judicial Administration					
Courts	\$882,031	\$700,532	\$1,198,184	\$518,592	\$1,305,162
Commonwealth's Attorney	\$380,980	\$232,076	\$433,587	\$260,080	\$615,666
Sub-Total	\$1,263,011	\$932,608	\$1,631,771	\$778,672	\$1,920,828
Public Safety					
Law Enforcement and Traffic Control	\$1,980,498	\$1,338,950	\$2,290,218	\$1,151,289	\$3,686,195
Fire and Rescue Services	\$1,010,548	\$313,306	\$292,780	\$308,053	\$6,039,498
Correction and Detention	\$1,118,572	\$3,323,170	\$1,749,201	\$1,581,918	\$4,719,741
Inspections	\$103,248	\$88,569	\$164,932	\$129,083	\$518,750
Other Protection	\$509,320	\$105,513	\$153,996	\$250,161	\$1,064,500
Sub-Total	\$4,722,186	\$5,169,508	\$4,651,127	\$3,420,504	\$16,028,684
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,164	\$75,956	\$471,161	--	--
Sanitation and Waste Removal	\$1,692,844	\$913,908	\$2,000,342	\$2,554,119	\$3,672,904
Maintenance of General Buildings and Grounds	\$630,596	\$713,430	\$473,858	\$91,409	\$3,886,549
Sub-Total	\$2,325,604	\$1,703,294	\$2,945,361	\$2,645,528	\$7,559,453
Health and Welfare					
Health	\$359,944	\$180,501	\$374,181	\$250,240	\$1,908,528
Mental Health and Mental Retardation	\$3,702,414	\$1,338,167	\$2,572,595	\$4,144,090	\$3,138,416
Welfare/Social Services	\$4,606,371	\$1,817,276	\$5,982,709	\$3,752,933	\$3,689,901
Sub-Total	\$8,668,729	\$3,335,944	\$8,929,485	\$8,147,263	\$8,736,845
Education					
Instruction	\$36,663,042	\$9,567,726	\$38,213,850	\$20,781,356	\$52,069,889
Administration, Attendance, and Health	\$1,938,307	\$468,652	\$1,089,838	\$660,143	\$4,099,607
Pupil Transportation Services	\$2,597,891	\$1,043,568	\$2,034,554	\$1,510,456	\$3,888,488
Operation and Maintenance Services	\$4,557,156	\$1,826,008	\$3,860,122	\$3,054,241	\$7,534,432
School Food Services and Other Non-Instructional Operations	\$2,401,179	\$710,822	\$2,429,685	\$1,124,766	\$2,311,130
Contributions to Community Colleges	\$164,863	\$6,672	\$72,407	\$28,361	--
Sub-Total	\$48,322,438	\$13,623,448	\$47,700,456	\$27,159,323	\$69,903,546
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$517,617	\$286,693	\$33,237	\$315,468	\$1,079,131
Cultural Enrichment	\$295,510	\$42,341	\$5,000	\$5,000	\$742,616
Public Libraries	\$1,085,071	\$279,473	\$1,032,021	\$334,695	\$1,561,410
Sub-Total	\$1,898,198	\$608,507	\$1,070,258	\$655,163	\$3,383,157
Community Development					
Planning and Community Development	\$1,680,205	\$256,873	\$276,282	\$502,244	\$1,619,011
Environmental Management	\$18,350	\$14,953	--	\$8,500	\$419,702
Cooperative Extension Program	\$74,555	\$42,153	\$54,633	\$61,545	\$77,020
Sub-Total	\$1,773,110	\$313,979	\$330,915	\$572,289	\$2,115,733
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$70,802,655	\$27,299,189	\$68,927,243	\$44,205,356	\$114,495,453

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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FY 2000

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Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	\$733,791	\$40,728	\$44,174	\$17,411	\$216,755
General and Financial Administration	\$20,173,662	\$843,163	\$1,439,283	\$613,328	\$6,186,346
Board of Elections	\$671,426	\$43,247	\$108,893	\$42,966	\$201,282
Sub-Total	\$21,578,879	\$927,138	\$1,592,350	\$673,705	\$6,604,383
Judicial Administration					
Courts	\$8,920,781	\$144,875	\$758,259	\$319,096	\$1,424,498
Commonwealth's Attorney	\$2,196,752	\$12,771	\$262,338	\$162,189	\$679,151
Sub-Total	\$11,117,533	\$157,646	\$1,020,597	\$481,285	\$2,103,649
Public Safety					
Law Enforcement and Traffic Control	\$31,499,771	\$1,363,331	\$3,946,390	\$991,213	\$8,311,139
Fire and Rescue Services	\$19,972,599	\$98,826	\$2,773,822	\$102,352	\$4,210,329
Correction and Detention	\$8,284,554	\$45,693	\$1,835,358	\$398,198	\$4,081,741
Inspections	\$3,454,056	\$159,186	\$122,943	\$34,032	\$437,995
Other Protection	\$1,867,923	\$125,681	\$71,596	\$151,294	\$1,283,118
Sub-Total	\$65,078,903	\$1,792,717	\$8,750,109	\$1,677,089	\$18,324,322
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18,487,303	\$937,361	\$2,100,406	\$909,904	\$5,317,196
Sanitation and Waste Removal	\$5,254,314	\$1,098,543	\$5,761,167	\$433,319	\$2,372,639
Maintenance of General Buildings and Grounds	\$6,896,189	\$674,464	\$198,027	\$157,139	\$1,198,781
Sub-Total	\$30,637,806	\$2,710,368	\$8,059,600	\$1,500,362	\$8,888,616
Health and Welfare					
Health	\$5,648,214	\$53,139	\$330,005	\$44,991	\$816,746
Mental Health and Mental Retardation	\$19,047,209	\$368,740	\$1,934,697	\$823,421	\$6,456,174
Welfare/Social Services	\$37,983,691	\$289,536	\$2,852,007	\$702,198	\$17,381,272
Sub-Total	\$62,679,114	\$711,415	\$5,116,709	\$1,570,610	\$24,654,192
Education					
Instruction	\$94,933,987	\$3,311,803	\$14,178,184	\$6,156,401	\$32,063,609
Administration, Attendance, and Health	\$6,784,036	\$527,768	\$899,674	\$294,238	\$3,000,051
Pupil Transportation Services	\$3,370,552	\$284,795	\$519,916	\$154,646	\$1,252,136
Operation and Maintenance Services	\$10,676,454	\$324,864	\$1,653,431	\$789,863	\$7,737,065
School Food Services and Other Non-Instructional Operations	\$3,960,459	\$11,337	\$731,879	\$329,326	\$3,173,159
Contributions to Community Colleges	\$13,120	\$191	\$28,710	\$5,733	\$6,675
Sub-Total	\$119,738,608	\$4,460,758	\$18,011,794	\$7,730,207	\$47,232,695
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10,005,123	\$618,922	\$1,684,482	\$275,270	\$7,102,104
Cultural Enrichment	\$2,491,208	\$81,610	\$10,000	--	\$219,071
Public Libraries	\$4,290,404	\$219,335	\$357,011	\$100,940	\$1,077,265
Sub-Total	\$16,786,735	\$919,867	\$2,051,493	\$376,210	\$8,398,440
Community Development					
Planning and Community Development	\$9,235,085	\$207,268	\$1,640,726	\$256,210	\$2,492,563
Environmental Management	\$180,438	--	\$39,908	\$4,946	--
Cooperative Extension Program	\$24,691	\$6,380	--	--	\$37,844
Sub-Total	\$9,440,214	\$213,648	\$1,680,634	\$261,156	\$2,530,407
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$337,057,792	\$11,893,557	\$46,283,286	\$14,270,624	\$118,736,704

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	\$671,743	\$26,774	\$142,163	\$60,746	\$145,779
General and Financial Administration	\$15,610,545	\$367,592	\$1,844,275	\$845,735	\$2,439,110
Board of Elections	\$472,884	\$47,796	\$109,160	\$62,873	\$132,231
Sub-Total	\$16,755,172	\$442,162	\$2,095,598	\$969,354	\$2,717,120
Judicial Administration					
Courts	\$8,030,918	\$159,185	\$807,835	\$290,169	\$1,160,418
Commonwealth's Attorney	\$1,645,741	\$65,319	\$377,467	\$13,202	\$548,982
Sub-Total	\$9,676,659	\$224,504	\$1,185,302	\$303,371	\$1,709,400
Public Safety					
Law Enforcement and Traffic Control	\$24,281,580	\$500,766	\$3,635,866	\$1,055,895	\$7,158,292
Fire and Rescue Services	\$21,703,807	\$140,898	\$1,712,751	\$441,204	\$5,675,323
Correction and Detention	\$12,655,911	\$315,241	\$3,869,192	\$133,968	\$3,426,697
Inspections	\$2,106,844	\$6,242	\$191,038	\$85,575	\$435,690
Other Protection	\$794,480	\$39,976	\$79,463	\$109,706	\$1,185,344
Sub-Total	\$61,542,622	\$1,003,123	\$9,488,310	\$1,826,348	\$17,881,346
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$20,453,821	\$382,215	\$1,982,467	\$1,254,790	\$5,000,620
Sanitation and Waste Removal	\$12,562,687	\$490,902	\$1,141,143	\$732,260	\$3,351,471
Maintenance of General Buildings and Grounds	\$7,342,087	\$93,751	\$350,276	\$746,938	\$2,150,811
Sub-Total	\$40,358,595	\$966,868	\$3,473,886	\$2,733,988	\$10,502,902
Health and Welfare					
Health	\$4,833,829	\$28,414	\$138,784	\$68,107	\$507,242
Mental Health and Mental Retardation	\$9,140,049	\$243,595	\$1,480,612	\$814,073	\$4,130,624
Welfare/Social Services	\$18,958,143	\$796,599	\$1,290,826	\$783,070	\$6,669,164
Sub-Total	\$32,932,021	\$1,068,608	\$2,910,222	\$1,665,250	\$11,307,030
Education					
Instruction	\$193,591,383	\$4,541,261	\$17,091,410	\$6,089,563	\$42,744,905
Administration, Attendance, and Health	\$8,685,756	\$316,361	\$882,901	\$362,605	\$2,754,650
Pupil Transportation Services	\$10,950,666	\$315,540	\$333,640	\$197,129	\$1,807,080
Operation and Maintenance Services	\$26,033,494	\$570,613	\$2,074,290	\$652,620	\$5,610,490
School Food Services and Other Non-Instructional Operations	\$8,496,273	\$300,324	\$665,720	\$323,630	\$2,489,239
Contributions to Community Colleges	\$80,000	\$1,593	\$7,830	\$2,208	\$8,300
Sub-Total	\$247,837,572	\$6,045,692	\$21,055,791	\$7,627,755	\$55,414,664
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,485,013	\$188,096	\$1,081,314	\$560,829	\$3,684,678
Cultural Enrichment	\$187,477	\$13,902	\$49,578	\$87,982	\$121,999
Public Libraries	\$5,050,824	\$91,092	\$475,298	\$44,696	\$813,633
Sub-Total	\$8,723,314	\$293,090	\$1,606,190	\$693,507	\$4,620,310
Community Development					
Planning and Community Development	\$11,976,043	\$42,785	\$138,184	\$95,810	\$2,581,576
Environmental Management	\$1,059,939	--	\$7,508	\$1,500	--
Cooperative Extension Program	\$327,169	--	--	\$14,255	\$22,666
Sub-Total	\$13,363,151	\$42,785	\$145,692	\$111,565	\$2,604,242
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$431,189,106	\$10,086,832	\$41,960,991	\$15,931,138	\$106,757,014

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
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 Counties and Cities in Virginia
 FY 2000

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	\$95,721	\$240,120	\$135,421	\$399,823	\$196,571
General and Financial Administration	\$689,105	\$3,814,963	\$2,139,354	\$1,414,156	\$2,350,837
Board of Elections	\$46,747	\$158,234	\$94,927	\$84,397	\$118,143
Sub-Total	\$831,573	\$4,213,317	\$2,369,702	\$1,898,376	\$2,665,551
Judicial Administration					
Courts	\$1,221,273	\$363,296	\$363,578	\$65,900	\$991,485
Commonwealth's Attorney	--	\$14,496	\$36,588	--	\$522,913
Sub-Total	\$1,221,273	\$377,792	\$400,166	\$65,900	\$1,514,398
Public Safety					
Law Enforcement and Traffic Control	\$2,188,464	\$6,606,132	\$3,045,146	\$2,270,228	\$4,210,661
Fire and Rescue Services	\$399,697	\$4,684,728	\$1,191,689	\$787,155	\$3,348,601
Correction and Detention	\$1,822,678	\$609,854	\$981,489	\$572,967	\$1,987,596
Inspections	\$97,837	\$778,905	\$97,894	\$198,356	\$552,564
Other Protection	\$199,844	--	\$95,097	\$119,438	\$92,972
Sub-Total	\$4,708,520	\$12,679,619	\$5,411,315	\$3,948,144	\$10,192,394
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$930,203	\$4,509,416	\$1,348,283	\$2,160,741	\$2,597,471
Sanitation and Waste Removal	\$937,688	\$1,478,130	\$671,102	\$744,977	\$1,548,954
Maintenance of General Buildings and Grounds	\$98,619	\$650,181	\$817,244	\$434,763	\$969,235
Sub-Total	\$1,966,510	\$6,637,727	\$2,836,629	\$3,340,481	\$5,115,660
Health and Welfare					
Health	\$48,934	\$459,585	\$152,782	\$29,584	\$137,193
Mental Health and Mental Retardation	\$1,272,508	\$1,658,927	\$758,112	\$989,756	\$3,267,955
Welfare/Social Services	\$1,080,436	\$1,182,128	\$1,220,099	\$1,351,222	\$3,823,289
Sub-Total	\$2,401,878	\$3,300,640	\$2,130,993	\$2,370,562	\$7,228,437
Education					
Instruction	\$6,590,957	\$17,574,177	\$13,388,128	\$9,096,017	\$15,413,078
Administration, Attendance, and Health	\$275,011	\$1,604,544	\$1,670,007	\$821,248	\$1,152,152
Pupil Transportation Services	\$483,560	\$1,018,532	\$341,938	\$370,610	\$563,624
Operation and Maintenance Services	\$764,277	\$2,220,167	\$1,803,640	\$880,031	\$1,767,870
School Food Services and Other Non-Instructional Operations	\$378,356	\$808,966	\$1,414,063	\$1,469,797	\$797,005
Contributions to Community Colleges	\$1,062	\$2,287	\$7,516	--	\$4,846
Sub-Total	\$8,493,223	\$23,228,673	\$18,625,292	\$12,637,703	\$19,698,575
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$143,351	\$1,956,592	\$1,023,594	\$546,797	\$1,673,373
Cultural Enrichment	--	\$53,693	\$466	--	\$185,447
Public Libraries	\$135,446	\$655,949	\$1,274,893	\$377,715	\$893,789
Sub-Total	\$278,797	\$2,666,234	\$2,298,953	\$924,512	\$2,752,609
Community Development					
Planning and Community Development	\$396,035	\$1,865,909	\$1,854,099	\$6,816,459	\$1,653,282
Environmental Management	--	--	--	--	\$10,000
Cooperative Extension Program	\$22,320	\$17,668	--	--	--
Sub-Total	\$418,355	\$1,883,577	\$1,854,099	\$6,816,459	\$1,663,282
Nondepartmental/1					
Sub-Total	--	--	--	\$608,495	--
Grand Total	\$20,320,129	\$54,987,579	\$35,927,149	\$32,610,632	\$50,830,906

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 1.2
 Absolute Distribution
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 FY 2000

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	\$9,710	\$646,202	\$116,947	\$148,090	\$25,348
General and Financial Administration	\$937,816	\$12,232,220	\$1,719,622	\$1,984,407	\$579,068
Board of Elections	\$50,324	\$318,525	\$96,285	\$91,129	\$78,666
Sub-Total	\$997,850	\$13,196,947	\$1,932,854	\$2,223,626	\$683,082
Judicial Administration					
Courts	\$164,622	\$1,835,786	\$291,592	\$724,968	\$65,060
Commonwealth's Attorney	--	\$1,943,067	\$65,720	\$371,343	--
Sub-Total	\$164,622	\$3,778,853	\$357,312	\$1,096,311	\$65,060
Public Safety					
Law Enforcement and Traffic Control	\$1,166,357	\$18,884,613	\$3,963,988	\$3,890,223	\$1,155,012
Fire and Rescue Services	\$270,053	\$12,001,733	\$3,481,648	\$2,933,230	\$786,702
Correction and Detention	\$76,848	\$12,604,350	\$895,677	\$5,198,735	\$119,058
Inspections	\$48,687	\$2,071,249	\$384,701	\$231,919	\$16,051
Other Protection	\$58,345	\$2,545,408	\$75,953	\$334,401	\$38,512
Sub-Total	\$1,620,290	\$48,107,353	\$8,801,967	\$12,588,508	\$2,115,335
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,828,071	\$13,695,562	\$6,964,459	\$2,665,855	\$871,298
Sanitation and Waste Removal	\$1,236,740	\$11,308,099	\$2,968,373	\$1,087,336	\$696,369
Maintenance of General Buildings and Grounds	\$74,599	\$5,606,907	\$517,698	\$530,298	\$312,733
Sub-Total	\$3,139,410	\$30,610,568	\$10,450,530	\$4,283,489	\$1,880,400
Health and Welfare					
Health	\$81,043	\$3,526,283	\$251,149	\$144,995	\$125,471
Mental Health and Mental Retardation	\$1,057,785	\$15,056,579	\$2,570,795	\$2,823,040	\$938,817
Welfare/Social Services	\$1,311,909	\$21,375,890	\$3,440,094	\$4,007,126	\$585,610
Sub-Total	\$2,450,737	\$39,958,752	\$6,262,038	\$6,975,161	\$1,649,898
Education					
Instruction	\$6,009,949	\$115,555,929	\$22,128,321	\$22,835,437	\$2,933,283
Administration, Attendance, and Health	\$439,984	\$7,829,990	\$1,599,528	\$1,397,462	\$362,881
Pupil Transportation Services	\$305,965	\$5,652,337	\$752,542	\$493,530	\$375,763
Operation and Maintenance Services	\$775,533	\$16,533,729	\$3,167,604	\$4,691,856	\$299,954
School Food Services and Other Non-Instructional Operations	\$399,421	\$7,106,413	\$1,192,101	\$1,437,482	\$251,990
Contributions to Community Colleges	\$8,142	--	\$26,500	\$65,349	--
Sub-Total	\$7,938,994	\$152,678,398	\$28,866,596	\$30,921,116	\$4,223,871
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$611,152	\$10,587,331	\$2,005,170	\$1,140,105	\$575,038
Cultural Enrichment	\$56,735	\$4,872,705	\$3,000	\$237,177	--
Public Libraries	\$227,740	\$2,460,088	\$397,916	\$524,181	\$57,689
Sub-Total	\$895,627	\$17,920,124	\$2,406,086	\$1,901,463	\$632,727
Community Development					
Planning and Community Development	\$59,961	\$15,007,256	\$501,014	\$486,618	\$626,829
Environmental Management	\$7,459	\$143,102	--	--	--
Cooperative Extension Program	--	\$165,366	--	--	--
Sub-Total	\$67,420	\$15,315,724	\$501,014	\$486,618	\$626,829
Nondepartmental/1					
Sub-Total	--	--	--	--	\$2,865
Grand Total	\$17,274,950	\$321,566,719	\$59,578,397	\$60,476,292	\$11,880,067

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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FY 2000

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Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	\$300,727	\$292,034	\$149,600	\$40,576	\$617,032
General and Financial Administration	\$8,617,396	\$2,563,397	\$929,359	\$1,678,551	\$12,246,310
Board of Elections	\$115,209	\$157,890	\$64,700	\$79,106	\$353,480
Sub-Total	\$9,033,332	\$3,013,321	\$1,143,659	\$1,798,233	\$13,216,822
Judicial Administration					
Courts	\$1,982,997	\$566,926	\$145,127	\$1,182,137	\$3,396,622
Commonwealth's Attorney	\$866,929	\$139,818	\$34,932	\$384,915	\$2,166,941
Sub-Total	\$2,849,926	\$706,744	\$180,059	\$1,567,052	\$5,563,563
Public Safety					
Law Enforcement and Traffic Control	\$13,193,385	\$6,640,280	\$1,317,954	\$3,989,242	\$28,697,254
Fire and Rescue Services	\$10,635,372	\$1,749,271	\$696,999	\$1,444,119	\$20,591,989
Correction and Detention	\$6,263,813	\$933,225	\$233,069	\$2,374,619	\$13,492,209
Inspections	\$2,273	\$564,175	\$100,943	\$229,717	\$1,715,912
Other Protection	\$854,195	\$862,941	\$145,416	\$57,267	\$944,512
Sub-Total	\$30,949,038	\$10,749,892	\$2,494,381	\$8,094,964	\$65,441,876
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$12,228,318	\$3,871,269	\$512,505	\$2,487,088	\$14,057,904
Sanitation and Waste Removal	\$4,047,810	\$1,304,072	\$479,008	\$1,579,340	\$7,046,816
Maintenance of General Buildings and Grounds	\$4,722,975	\$348,959	\$481,452	\$457,285	\$4,765,966
Sub-Total	\$20,999,103	\$5,524,300	\$1,472,965	\$4,523,713	\$25,870,686
Health and Welfare					
Health	\$716,896	\$435,707	\$29,088	\$136,611	\$2,272,939
Mental Health and Mental Retardation	\$7,862,187	\$2,151,173	\$525,523	\$1,566,144	\$12,983,628
Welfare/Social Services	\$17,099,847	\$4,296,241	\$1,698,348	\$2,207,420	\$39,463,939
Sub-Total	\$25,678,930	\$6,883,121	\$2,252,959	\$3,910,175	\$54,720,506
Education					
Instruction	\$50,634,785	\$37,497,568	\$10,826,214	\$15,080,373	\$166,917,823
Administration, Attendance, and Health	\$2,512,406	\$2,516,477	\$969,082	\$2,773,631	\$12,724,340
Pupil Transportation Services	\$2,592,299	\$1,741,264	\$654,217	\$671,242	\$10,433,099
Operation and Maintenance Services	\$6,124,507	\$4,954,567	\$1,512,637	\$1,713,397	\$19,821,400
School Food Services and Other Non-Instructional Operations	\$2,454,629	\$1,447,872	\$525,867	\$967,853	\$20,110,709
Contributions to Community Colleges	--	--	\$6,497	\$10,194	--
Sub-Total	\$64,318,626	\$48,157,748	\$14,494,514	\$21,216,690	\$230,007,371
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,996,215	\$1,093,969	\$691,004	\$659,577	\$14,270,434
Cultural Enrichment	\$216,292	\$446,173	--	--	\$2,259,492
Public Libraries	\$1,621,450	\$1,429,515	\$355,848	\$467,829	\$3,047,954
Sub-Total	\$3,833,957	\$2,969,657	\$1,046,852	\$1,127,406	\$19,577,880
Community Development					
Planning and Community Development	\$8,066,960	\$1,527,435	\$194,233	\$1,207,517	\$13,775,065
Environmental Management	\$8,613	\$4,500	--	--	\$81,581
Cooperative Extension Program	\$26,556	\$85,024	\$21,060	--	\$204,290
Sub-Total	\$8,102,129	\$1,616,959	\$215,293	\$1,207,517	\$14,060,936
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$165,765,041	\$79,621,742	\$23,300,682	\$43,445,750	\$428,459,640

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
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FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	\$989,649	\$18,841	\$236,580	\$54,477	\$371,440
General and Financial Administration	\$13,496,609	\$557,361	\$2,649,141	\$1,043,028	\$12,632,268
Board of Elections	\$510,742	\$56,285	\$259,599	\$96,256	\$348,867
Sub-Total	\$14,997,000	\$632,487	\$3,145,320	\$1,193,761	\$13,352,575
Judicial Administration					
Courts	\$5,064,993	\$246,943	\$1,751,002	\$130,096	\$2,894,225
Commonwealth's Attorney	\$4,471,475	\$19,701	\$831,665	--	\$1,559,892
Sub-Total	\$9,536,468	\$266,644	\$2,582,667	\$130,096	\$4,454,117
Public Safety					
Law Enforcement and Traffic Control	\$46,708,203	\$1,086,425	\$6,168,690	\$1,286,888	\$16,959,472
Fire and Rescue Services	\$27,625,511	\$124,973	\$4,571,839	\$1,291,182	\$14,424,772
Correction and Detention	\$26,661,010	\$70,724	\$5,659,098	\$172,327	\$12,074,401
Inspections	\$3,879,523	\$45,427	\$21,141	\$108,853	\$2,377,922
Other Protection	\$6,328,649	\$73,722	\$105,864	\$42,000	\$1,900,561
Sub-Total	\$111,202,896	\$1,401,271	\$16,526,632	\$2,901,250	\$47,737,128
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$31,016,318	\$875,039	\$2,636,685	\$890,394	\$7,517,818
Sanitation and Waste Removal	\$13,154,469	\$337,774	\$996,352	\$379,657	\$7,858,721
Maintenance of General Buildings and Grounds	\$11,355,349	\$145,075	\$2,566,754	\$93,481	\$3,791,383
Sub-Total	\$55,526,136	\$1,357,888	\$6,199,791	\$1,363,532	\$19,167,922
Health and Welfare					
Health	\$8,076,266	\$41,218	\$671,152	\$172,375	\$1,246,165
Mental Health and Mental Retardation	\$14,053,778	\$418,856	\$1,963,037	\$593,403	\$8,538,520
Welfare/Social Services	\$46,965,175	\$885,156	\$12,068,793	\$207,188	\$19,943,007
Sub-Total	\$69,095,219	\$1,345,230	\$14,702,982	\$972,966	\$29,727,692
Education					
Instruction	\$202,566,249	\$4,031,694	\$32,114,475	\$10,958,158	\$87,665,951
Administration, Attendance, and Health	\$12,425,911	\$310,633	\$2,857,951	\$1,104,209	\$5,465,522
Pupil Transportation Services	\$8,825,280	\$118,807	\$1,203,328	\$533,665	\$3,749,907
Operation and Maintenance Services	\$27,492,519	\$725,572	\$4,249,129	\$1,271,550	\$14,432,352
School Food Services and Other Non-Instructional Operations	\$13,880,785	\$217,999	\$2,388,783	\$412,801	\$6,528,018
Contributions to Community Colleges	\$6,000	\$16,413	--	--	--
Sub-Total	\$265,196,744	\$5,421,118	\$42,813,666	\$14,280,383	\$117,841,750
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14,306,404	\$400,173	\$982,435	\$606,304	\$5,300,011
Cultural Enrichment	\$10,637,066	\$17,771	\$11,100	--	\$1,568,922
Public Libraries	\$5,408,848	\$64,863	\$726,115	\$427,968	\$1,612,598
Sub-Total	\$30,352,318	\$482,807	\$1,719,650	\$1,034,272	\$8,481,531
Community Development					
Planning and Community Development	\$18,523,321	\$195,711	\$1,614,672	\$268,066	\$1,954,709
Environmental Management	--	--	\$6,500	--	--
Cooperative Extension Program	--	--	\$62,505	--	--
Sub-Total	\$18,523,321	\$195,711	\$1,683,677	\$268,066	\$1,954,709
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$574,430,102	\$11,103,156	\$89,374,385	\$22,144,326	\$242,717,424

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	\$49,748	\$1,449,625	\$638,597	\$281,584	\$158,437
General and Financial Administration	\$1,340,949	\$28,768,489	\$9,186,362	\$2,207,659	\$1,810,273
Board of Elections	\$69,094	\$653,602	\$212,824	\$165,927	\$73,489
Sub-Total	\$1,459,791	\$30,871,716	\$10,037,783	\$2,655,170	\$2,042,199
Judicial Administration					
Courts	\$596,922	\$7,586,920	\$1,989,462	\$964,895	\$637,266
Commonwealth's Attorney	\$173,175	\$3,142,901	\$1,278,808	\$272,154	\$328,810
Sub-Total	\$770,097	\$10,729,821	\$3,268,270	\$1,237,049	\$966,076
Public Safety					
Law Enforcement and Traffic Control	\$2,031,581	\$54,213,799	\$14,040,232	\$4,691,765	\$3,446,600
Fire and Rescue Services	\$830,760	\$58,425,779	\$14,440,912	\$3,921,927	\$1,863,034
Correction and Detention	\$594,701	\$20,594,622	\$10,319,375	\$337,092	\$1,000,354
Inspections	\$106,908	\$2,566,888	\$930,081	\$411,144	\$226,390
Other Protection	\$53,966	\$2,163,955	\$2,962,415	\$324,920	\$24,483
Sub-Total	\$3,617,916	\$137,965,043	\$42,693,015	\$9,686,848	\$6,560,861
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,859,386	\$20,301,914	\$7,988,421	\$3,710,380	\$3,064,506
Sanitation and Waste Removal	\$1,005,409	\$14,228,618	\$5,176,915	\$3,658,448	\$1,618,949
Maintenance of General Buildings and Grounds	\$164,920	\$6,412,121	\$5,475,924	\$811,053	\$1,488,781
Sub-Total	\$3,029,715	\$40,942,653	\$18,641,260	\$8,179,881	\$6,172,236
Health and Welfare					
Health	\$65,500	\$4,977,630	\$993,160	\$243,486	\$224,847
Mental Health and Mental Retardation	\$1,505,494	\$23,283,412	\$11,152,732	\$2,306,366	\$4,249,671
Welfare/Social Services	\$1,306,408	\$78,788,284	\$25,180,564	\$1,212,498	\$3,273,023
Sub-Total	\$2,877,402	\$107,049,326	\$37,326,456	\$3,762,350	\$7,747,541
Education					
Instruction	\$8,399,405	\$183,119,272	\$81,720,626	\$21,785,172	\$17,638,600
Administration, Attendance, and Health	\$594,323	\$15,853,674	\$3,805,522	\$1,010,071	\$1,073,446
Pupil Transportation Services	\$204,551	\$11,894,418	\$3,719,768	\$626,341	\$486,975
Operation and Maintenance Services	\$1,243,987	\$22,545,926	\$11,931,741	\$2,509,128	\$1,684,433
School Food Services and Other Non-Instructional Operations	\$379,265	\$9,541,339	\$4,164,808	\$1,134,033	\$856,115
Contributions to Community Colleges	--	\$98,838	--	--	\$111,154
Sub-Total	\$10,821,531	\$243,053,467	\$105,342,465	\$27,064,745	\$21,850,723
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$527,174	\$15,466,396	\$4,572,328	\$3,115,659	\$1,747,546
Cultural Enrichment	--	\$7,185,942	\$289,169	\$175,351	\$469,750
Public Libraries	\$416,691	\$4,373,947	\$2,104,448	\$683,351	\$846,603
Sub-Total	\$943,865	\$27,026,285	\$6,965,945	\$3,974,361	\$3,063,899
Community Development					
Planning and Community Development	\$498,955	\$10,025,449	\$4,724,803	\$506,503	\$628,107
Environmental Management	\$30,291	\$729,370	--	--	--
Cooperative Extension Program	--	--	\$57,872	\$19,132	--
Sub-Total	\$529,246	\$10,754,819	\$4,782,675	\$525,635	\$628,107
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$24,049,563	\$608,393,130	\$229,057,869	\$57,086,039	\$49,031,642

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	\$360,740	\$880,419	\$253,207	\$174,230	\$87,953
General and Financial Administration	\$5,080,390	\$22,521,128	\$1,487,797	\$1,489,494	\$1,757,036
Board of Elections	\$152,859	\$742,602	\$74,461	\$102,669	\$83,166
Sub-Total	\$5,593,989	\$24,144,149	\$1,815,465	\$1,766,393	\$1,928,155
Judicial Administration					
Courts	\$2,794,106	\$4,821,609	\$709,905	\$365,171	\$804,306
Commonwealth's Attorney	\$1,199,046	\$4,068,823	\$276,854	--	\$413,254
Sub-Total	\$3,993,152	\$8,890,432	\$986,759	\$365,171	\$1,217,560
Public Safety					
Law Enforcement and Traffic Control	\$7,165,983	\$60,688,347	\$3,022,733	\$2,700,988	\$4,531,320
Fire and Rescue Services	\$7,490,486	\$28,268,139	\$1,653,917	\$2,004,236	\$2,066,564
Correction and Detention	\$4,996,610	\$15,446,435	\$895,467	\$1,962,313	\$2,386,146
Inspections	\$1,401,576	\$1,305,510	\$257,819	\$214,133	\$374,430
Other Protection	\$1,820,544	\$2,114,971	\$760,732	\$22,805	\$228,820
Sub-Total	\$22,875,199	\$107,823,402	\$6,590,668	\$6,904,475	\$9,587,280
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,278,370	\$35,647,914	\$2,635,143	\$1,402,194	\$1,804,929
Sanitation and Waste Removal	\$1,626,932	\$22,783,138	\$903,197	\$422,677	\$915,756
Maintenance of General Buildings and Grounds	\$1,607,263	\$25,729,873	\$863,212	\$1,044,420	\$2,691,834
Sub-Total	\$6,512,565	\$84,160,925	\$4,401,552	\$2,869,291	\$5,412,519
Health and Welfare					
Health	\$4,045,703	\$2,351,630	\$170,751	\$172,300	\$185,400
Mental Health and Mental Retardation	\$4,057,854	\$23,774,929	\$3,078,702	\$1,294,561	\$1,736,421
Welfare/Social Services	\$8,697,137	\$35,150,873	\$3,756,721	\$1,032,271	\$5,856,856
Sub-Total	\$16,800,694	\$61,277,432	\$7,006,174	\$2,499,132	\$7,778,677
Education					
Instruction	\$53,493,887	\$390,249,619	\$16,360,317	\$4,870,427	\$21,639,213
Administration, Attendance, and Health	\$3,355,618	\$15,409,133	\$1,029,812	\$590,901	\$1,779,293
Pupil Transportation Services	\$3,997,847	\$19,660,547	\$802,486	\$467,421	\$778,126
Operation and Maintenance Services	\$6,325,798	\$49,754,033	\$2,163,970	\$817,330	\$2,988,992
School Food Services and Other Non-Instructional Operations	\$3,603,425	\$18,549,318	\$810,885	\$251,455	\$1,034,711
Contributions to Community Colleges	--	\$6,000	\$97,108	--	\$14,650
Sub-Total	\$70,776,575	\$493,628,650	\$21,264,578	\$6,997,534	\$28,234,985
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,434,655	\$17,986,509	\$1,142,161	\$986,404	\$2,099,329
Cultural Enrichment	--	\$6,413,966	\$144,722	--	\$31,199
Public Libraries	\$727,926	\$10,279,583	\$736,363	\$738,695	\$399,675
Sub-Total	\$3,162,581	\$34,680,058	\$2,023,246	\$1,725,099	\$2,530,203
Community Development					
Planning and Community Development	\$2,944,797	\$32,726,541	\$417,207	\$2,902,739	\$557,994
Environmental Management	--	\$155,206	\$22,002	--	--
Cooperative Extension Program	\$67,743	\$223,843	--	--	--
Sub-Total	\$3,012,540	\$33,105,590	\$439,209	\$2,902,739	\$557,994
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$132,727,295	\$847,710,638	\$44,527,651	\$26,029,834	\$57,247,373

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 2.1
Per Capita Distribution/²
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2000

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$4.46	\$4.91	\$4.61
General and Financial Administration	\$70.23	\$89.70	\$76.74
Board of Elections	\$2.99	\$3.16	\$3.04
Sub-Total	\$77.68	\$97.77	\$84.40
Judicial Administration			
Courts	\$24.29	\$28.47	\$25.68
Commonwealth's Attorney	\$8.12	\$13.03	\$9.76
Sub-Total	\$32.41	\$41.50	\$35.45
Public Safety			
Law Enforcement and Traffic Control	\$101.61	\$176.05	\$126.50
Fire and Rescue Services	\$64.01	\$124.06	\$84.09
Correction and Detention	\$54.11	\$79.50	\$62.60
Inspections	\$10.38	\$12.09	\$10.95
Other Protection	\$10.74	\$13.25	\$11.58
Sub-Total	\$240.84	\$404.96	\$295.72
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$16.74	\$107.57	\$47.11
Sanitation and Waste Removal	\$47.08	\$62.02	\$52.08
Maintenance of General Buildings and Grounds	\$24.01	\$44.72	\$30.94
Sub-Total	\$87.83	\$214.32	\$130.12
Health and Welfare			
Health	\$20.75	\$19.05	\$20.18
Mental Health and Mental Retardation	\$71.56	\$86.14	\$76.43
Welfare/Social Services	\$120.57	\$186.06	\$142.47
Sub-Total	\$212.89	\$291.24	\$239.09
Education			
Instruction	\$886.60	\$880.35	\$884.51
Administration, Attendance, and Health	\$50.50	\$55.38	\$52.13
Pupil Transportation Services	\$61.48	\$43.81	\$55.57
Operation and Maintenance Services	\$113.50	\$116.58	\$114.53
School Food Services and Other Non-Instructional Operations	\$46.88	\$53.32	\$49.04
Contributions to Community Colleges	\$0.50	\$0.27	\$0.42
Sub-Total	\$1,159.45	\$1,149.70	\$1,156.19
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$37.30	\$59.43	\$44.70
Cultural Enrichment	\$3.01	\$16.44	\$7.50
Public Libraries	\$23.92	\$23.89	\$23.91
Sub-Total	\$64.23	\$99.76	\$76.11
Community Development			
Planning and Community Development	\$45.53	\$68.76	\$53.29
Environmental Management	\$2.32	\$1.06	\$1.90
Cooperative Extension Program	\$1.84	\$0.60	\$1.42
Sub-Total	\$49.69	\$70.42	\$56.62
Nondepartmental¹			
Sub-Total	\$0.45	\$0.26	\$0.38
Grand Total	\$1,925.46	\$2,369.94	\$2,074.08

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$5.20	\$3.90	\$6.31	\$19.17	\$6.74
General and Financial Administration	\$34.91	\$50.69	\$89.67	\$74.18	\$27.72
Board of Elections	\$3.57	\$3.09	\$6.28	\$5.35	\$3.44
Sub-Total	\$43.69	\$57.68	\$102.27	\$98.70	\$37.90
Judicial Administration					
Courts	\$24.48	\$23.30	\$46.45	\$12.22	\$29.17
Commonwealth's Attorney	\$5.99	\$7.20	\$14.85	\$14.46	\$9.92
Sub-Total	\$30.46	\$30.51	\$61.30	\$26.69	\$39.09
Public Safety					
Law Enforcement and Traffic Control	\$29.23	\$115.18	\$63.40	\$81.14	\$51.70
Fire and Rescue Services	\$46.05	\$32.98	\$30.81	\$10.56	\$18.39
Correction and Detention	\$38.86	\$27.46	\$58.05	\$54.22	\$39.15
Inspections	\$2.81	\$9.26	\$7.87	\$8.44	\$4.22
Other Protection	\$14.70	\$0.26	\$4.47	\$5.77	\$28.88
Sub-Total	\$131.66	\$185.14	\$164.61	\$160.12	\$142.34
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.93	\$16.65	--	\$0.39	\$0.51
Sanitation and Waste Removal	\$53.38	\$2.54	\$104.66	\$13.06	\$42.26
Maintenance of General Buildings and Grounds	\$14.60	\$12.82	\$63.42	\$16.49	\$13.50
Sub-Total	\$70.91	\$32.01	\$168.08	\$29.94	\$56.27
Health and Welfare					
Health	\$10.41	\$8.16	\$6.33	\$8.50	\$7.57
Mental Health and Mental Retardation	\$101.99	\$62.88	\$142.81	\$116.64	\$51.64
Welfare/Social Services	\$127.14	\$139.32	\$134.55	\$79.32	\$76.62
Sub-Total	\$239.55	\$210.36	\$283.69	\$204.47	\$135.83
Education					
Instruction	\$711.88	\$879.78	\$1,121.07	\$785.39	\$675.68
Administration, Attendance, and Health	\$39.34	\$57.86	\$73.19	\$57.95	\$33.53
Pupil Transportation Services	\$63.19	\$78.59	\$73.00	\$59.34	\$57.15
Operation and Maintenance Services	\$88.69	\$103.26	\$132.01	\$100.18	\$74.47
School Food Services and Other Non-Instructional Operations	\$52.18	\$37.83	\$69.48	\$43.81	\$39.70
Contributions to Community Colleges	\$1.22	\$0.13	\$0.35	\$0.07	\$0.06
Sub-Total	\$956.52	\$1,157.43	\$1,469.10	\$1,046.75	\$880.59
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.30	\$16.82	\$17.99	\$8.30	\$7.94
Cultural Enrichment	\$0.13	\$0.84	--	--	--
Public Libraries	\$9.58	\$30.66	\$6.52	\$11.10	\$16.49
Sub-Total	\$21.02	\$48.32	\$24.51	\$19.40	\$24.43
Community Development					
Planning and Community Development	\$16.95	\$135.90	\$28.31	\$2.97	\$9.29
Environmental Management	\$1.64	\$0.49	--	\$1.08	\$0.30
Cooperative Extension Program	\$2.60	\$1.56	--	\$7.68	\$1.72
Sub-Total	\$21.18	\$137.94	\$28.31	\$11.73	\$11.30
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,514.98	\$1,859.40	\$2,301.85	\$1,597.79	\$1,327.75

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	\$43.43	\$3.17	\$2.36	\$12.40	\$2.99
General and Financial Administration	\$47.66	\$158.16	\$44.07	\$91.29	\$30.84
Board of Elections	\$5.49	\$2.57	\$2.22	\$10.91	\$1.93
Sub-Total	\$96.58	\$163.89	\$48.65	\$114.60	\$35.75
Judicial Administration					
Courts	\$11.38	\$49.81	\$16.33	\$43.01	\$10.40
Commonwealth's Attorney	\$11.51	\$16.19	\$6.33	\$14.61	\$6.69
Sub-Total	\$22.89	\$66.00	\$22.66	\$57.62	\$17.09
Public Safety					
Law Enforcement and Traffic Control	\$90.82	\$213.57	\$46.82	\$125.19	\$63.31
Fire and Rescue Services	\$8.77	\$132.23	\$31.50	\$56.65	\$17.54
Correction and Detention	\$4.05	\$109.39	\$28.31	\$38.35	\$29.44
Inspections	\$4.30	\$17.12	\$5.16	\$12.27	\$6.90
Other Protection	\$8.90	\$25.98	\$13.71	\$11.98	\$11.34
Sub-Total	\$116.84	\$498.29	\$125.51	\$244.44	\$128.53
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$58.87	\$2.58	--	--
Sanitation and Waste Removal	\$81.49	\$50.98	\$11.52	\$168.03	\$72.61
Maintenance of General Buildings and Grounds	\$35.06	\$50.07	\$12.67	\$21.90	\$11.82
Sub-Total	\$116.56	\$159.92	\$26.76	\$189.94	\$84.44
Health and Welfare					
Health	\$6.97	\$103.81	\$6.32	\$11.48	\$7.97
Mental Health and Mental Retardation	\$42.39	\$66.73	\$57.51	\$127.62	\$25.22
Welfare/Social Services	\$77.70	\$300.81	\$83.11	\$114.15	\$100.07
Sub-Total	\$127.06	\$471.34	\$146.93	\$253.25	\$133.27
Education					
Instruction	\$801.34	\$857.84	\$840.15	\$1,138.72	\$656.08
Administration, Attendance, and Health	\$48.43	\$82.62	\$29.16	\$67.89	\$28.69
Pupil Transportation Services	\$68.41	\$32.35	\$51.44	\$124.87	\$64.37
Operation and Maintenance Services	\$146.34	\$111.36	\$81.87	\$159.43	\$76.61
School Food Services and Other Non-Instructional Operations	\$51.38	\$24.56	\$41.82	\$86.63	\$54.51
Contributions to Community Colleges	\$0.03	\$0.16	\$0.61	\$0.49	\$0.02
Sub-Total	\$1,115.91	\$1,108.89	\$1,045.04	\$1,578.03	\$880.27
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.43	\$138.46	\$13.34	\$53.89	\$11.14
Cultural Enrichment	\$2.32	\$50.02	\$0.92	--	\$0.59
Public Libraries	\$7.54	\$61.42	\$13.14	\$39.12	\$17.31
Sub-Total	\$14.30	\$249.90	\$27.40	\$93.02	\$29.03
Community Development					
Planning and Community Development	\$0.59	\$69.76	\$14.19	\$42.41	\$25.28
Environmental Management	\$2.34	--	\$0.34	\$21.16	\$0.50
Cooperative Extension Program	\$2.88	\$5.85	\$1.51	\$7.69	\$1.38
Sub-Total	\$5.81	\$75.61	\$16.04	\$71.26	\$27.16
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,615.95	\$2,793.85	\$1,458.99	\$2,602.15	\$1,335.55

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	\$4.59	\$5.34	\$10.12	\$11.22	\$5.29
General and Financial Administration	\$96.60	\$43.05	\$44.79	\$48.14	\$38.41
Board of Elections	\$7.99	\$3.17	\$1.68	\$4.66	\$4.25
Sub-Total	\$109.18	\$51.56	\$56.60	\$64.02	\$47.95
Judicial Administration					
Courts	\$23.16	\$17.58	\$10.22	\$22.16	\$19.69
Commonwealth's Attorney	\$10.67	\$10.11	\$11.75	\$12.34	\$8.22
Sub-Total	\$33.82	\$27.69	\$21.97	\$34.50	\$27.91
Public Safety					
Law Enforcement and Traffic Control	\$60.95	\$95.37	\$73.96	\$49.49	\$52.87
Fire and Rescue Services	\$133.75	\$28.90	\$13.99	\$11.16	\$12.22
Correction and Detention	\$11.24	\$27.06	\$32.22	\$34.71	\$24.40
Inspections	\$2.06	\$7.48	\$5.73	\$2.96	\$6.53
Other Protection	\$3.21	\$4.03	\$4.56	\$4.22	\$2.77
Sub-Total	\$211.21	\$162.85	\$130.46	\$102.55	\$98.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.11	--	\$1.32	\$177.79	\$0.13
Sanitation and Waste Removal	\$71.80	\$24.14	\$17.75	\$74.79	\$34.47
Maintenance of General Buildings and Grounds	\$12.41	\$11.96	\$14.16	\$20.24	\$15.57
Sub-Total	\$84.31	\$36.10	\$33.23	\$272.82	\$50.18
Health and Welfare					
Health	\$7.23	\$8.13	\$5.09	\$8.91	\$4.84
Mental Health and Mental Retardation	\$63.10	\$29.69	\$73.88	\$151.35	\$36.31
Welfare/Social Services	\$78.92	\$64.86	\$104.53	\$188.42	\$104.95
Sub-Total	\$149.24	\$102.68	\$183.50	\$348.67	\$146.10
Education					
Instruction	\$680.99	\$799.78	\$702.02	\$839.52	\$719.00
Administration, Attendance, and Health	\$50.44	\$36.90	\$30.32	\$34.43	\$46.70
Pupil Transportation Services	\$62.16	\$60.91	\$73.75	\$74.63	\$58.70
Operation and Maintenance Services	\$86.70	\$113.48	\$98.89	\$152.63	\$120.79
School Food Services and Other Non-Instructional Operations	\$42.17	\$43.10	\$56.55	\$59.53	\$44.38
Contributions to Community Colleges	\$0.85	\$0.09	\$0.19	\$4.98	\$0.49
Sub-Total	\$923.30	\$1,054.26	\$961.73	\$1,165.74	\$990.07
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$0.16	\$17.85	\$2.84	\$17.48	\$5.00
Cultural Enrichment	--	--	\$1.18	--	\$0.54
Public Libraries	\$12.66	\$21.60	\$13.44	\$13.74	\$3.40
Sub-Total	\$12.82	\$39.45	\$17.46	\$31.22	\$8.95
Community Development					
Planning and Community Development	\$4.66	\$55.59	\$14.86	\$30.87	\$4.22
Environmental Management	\$1.21	\$0.56	\$0.66	\$2.23	\$0.38
Cooperative Extension Program	\$9.74	\$2.04	\$2.05	\$1.77	\$3.23
Sub-Total	\$15.61	\$58.19	\$17.56	\$34.87	\$7.83
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,539.50	\$1,532.76	\$1,422.50	\$2,054.38	\$1,377.75

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$2.22	\$4.36	\$5.15	\$5.49	\$5.18
General and Financial Administration	\$41.70	\$74.73	\$24.55	\$124.30	\$51.45
Board of Elections	\$2.49	\$3.53	\$4.40	\$6.94	\$6.18
Sub-Total	\$46.42	\$82.62	\$34.10	\$136.72	\$62.81
Judicial Administration					
Courts	\$16.88	\$9.43	\$23.06	\$31.92	\$31.08
Commonwealth's Attorney	\$9.61	\$3.97	\$8.82	\$11.77	\$6.61
Sub-Total	\$26.49	\$13.40	\$31.87	\$43.70	\$37.69
Public Safety					
Law Enforcement and Traffic Control	\$55.39	\$76.09	\$37.93	\$64.02	\$67.02
Fire and Rescue Services	\$15.65	\$20.96	\$22.34	\$17.48	\$17.59
Correction and Detention	\$35.98	\$103.08	\$30.35	\$63.33	\$54.47
Inspections	\$4.02	\$8.11	\$3.58	\$11.02	\$0.90
Other Protection	\$5.24	\$31.21	\$7.54	\$16.71	\$9.81
Sub-Total	\$116.28	\$239.46	\$101.74	\$172.56	\$149.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.48	\$0.17	--	--	--
Sanitation and Waste Removal	\$14.88	\$38.16	\$24.10	\$34.98	\$37.66
Maintenance of General Buildings and Grounds	\$18.46	\$25.82	\$18.87	\$60.50	\$13.08
Sub-Total	\$35.82	\$64.15	\$42.97	\$95.48	\$50.73
Health and Welfare					
Health	\$6.40	\$16.87	\$5.86	\$10.86	\$5.98
Mental Health and Mental Retardation	\$51.96	\$96.88	\$147.52	\$11.68	\$128.02
Welfare/Social Services	\$103.01	\$94.31	\$99.96	\$186.92	\$132.64
Sub-Total	\$161.36	\$208.06	\$253.34	\$209.46	\$266.63
Education					
Instruction	\$784.55	\$798.16	\$686.21	\$908.30	\$842.63
Administration, Attendance, and Health	\$34.94	\$34.62	\$27.87	\$71.94	\$50.32
Pupil Transportation Services	\$56.88	\$88.29	\$62.84	\$91.98	\$54.16
Operation and Maintenance Services	\$94.53	\$96.97	\$82.31	\$211.00	\$129.08
School Food Services and Other Non-Instructional Operations	\$47.14	\$50.07	\$72.39	\$49.57	\$59.17
Contributions to Community Colleges	\$0.03	\$0.12	\$0.87	\$0.10	\$0.25
Sub-Total	\$1,018.07	\$1,068.23	\$932.48	\$1,332.91	\$1,135.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.75	\$8.87	\$9.71	\$34.87	\$1.70
Cultural Enrichment	--	--	--	\$4.10	\$0.15
Public Libraries	\$14.43	\$6.19	\$5.76	\$6.97	\$13.86
Sub-Total	\$31.18	\$15.06	\$15.47	\$45.94	\$15.71
Community Development					
Planning and Community Development	\$11.45	\$22.69	\$3.27	\$38.03	\$2.55
Environmental Management	\$0.13	\$1.59	\$0.21	\$1.29	\$0.58
Cooperative Extension Program	\$1.11	\$3.63	\$2.22	\$7.88	\$3.22
Sub-Total	\$12.70	\$27.91	\$5.70	\$47.20	\$6.35
Nondepartmental/1					
Sub-Total	--	--	\$5.30	--	--
Grand Total	\$1,448.32	\$1,718.88	\$1,422.96	\$2,083.97	\$1,725.32

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$2.60	\$4.10	\$10.62	\$5.91	\$5.74
General and Financial Administration	\$78.09	\$69.61	\$87.63	\$41.96	\$58.82
Board of Elections	\$2.46	\$4.74	\$4.12	\$2.86	\$6.98
Sub-Total	\$83.15	\$78.45	\$102.37	\$50.72	\$71.54
Judicial Administration					
Courts	\$31.27	\$8.67	\$20.54	\$29.68	\$32.99
Commonwealth's Attorney	\$8.14	\$14.13	\$13.93	\$10.76	\$8.11
Sub-Total	\$39.42	\$22.80	\$34.47	\$40.44	\$41.10
Public Safety					
Law Enforcement and Traffic Control	\$138.22	\$71.05	\$80.44	\$57.43	\$58.98
Fire and Rescue Services	\$98.88	\$12.27	\$6.94	\$17.33	\$19.91
Correction and Detention	\$73.99	\$36.10	\$5.63	\$47.61	\$69.49
Inspections	\$12.84	\$11.44	\$7.20	\$10.54	\$5.81
Other Protection	\$3.14	\$14.21	\$5.30	\$32.94	\$10.30
Sub-Total	\$327.08	\$145.07	\$105.51	\$165.85	\$164.49
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$10.96	--	--	--	--
Sanitation and Waste Removal	\$22.32	\$24.15	\$109.69	\$44.30	\$40.45
Maintenance of General Buildings and Grounds	\$14.20	\$42.35	\$8.35	\$16.06	\$29.59
Sub-Total	\$47.48	\$66.50	\$118.04	\$60.36	\$70.04
Health and Welfare					
Health	\$8.86	\$12.12	\$5.88	\$7.50	\$7.31
Mental Health and Mental Retardation	\$79.07	\$47.99	\$46.38	\$84.50	\$69.78
Welfare/Social Services	\$58.26	\$94.02	\$117.30	\$154.21	\$105.76
Sub-Total	\$146.19	\$154.13	\$169.56	\$246.21	\$182.85
Education					
Instruction	\$897.83	\$807.62	\$711.78	\$852.10	\$670.51
Administration, Attendance, and Health	\$48.27	\$41.60	\$33.84	\$40.22	\$53.82
Pupil Transportation Services	\$51.57	\$39.03	\$48.51	\$57.63	\$94.03
Operation and Maintenance Services	\$146.18	\$96.30	\$102.52	\$97.52	\$108.30
School Food Services and Other Non-Instructional Operations	\$41.71	\$34.34	\$39.63	\$52.02	\$52.61
Contributions to Community Colleges	--	\$0.53	\$0.05	\$0.19	\$0.20
Sub-Total	\$1,185.57	\$1,019.42	\$936.35	\$1,099.68	\$979.46
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$25.83	\$37.91	--	\$7.81	\$2.70
Cultural Enrichment	\$0.52	\$0.24	--	--	--
Public Libraries	\$21.81	\$12.27	\$0.49	\$13.84	\$5.22
Sub-Total	\$48.16	\$50.42	\$0.49	\$21.66	\$7.92
Community Development					
Planning and Community Development	\$38.85	\$36.01	\$8.65	\$17.08	\$22.41
Environmental Management	--	\$1.52	\$10.29	\$0.75	\$0.58
Cooperative Extension Program	\$0.99	\$4.95	\$7.52	\$3.47	\$5.48
Sub-Total	\$39.84	\$42.48	\$26.46	\$21.30	\$28.47
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,916.89	\$1,579.27	\$1,493.25	\$1,706.21	\$1,545.85

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$6.05	\$7.00	\$25.93	\$3.35	\$7.01
General and Financial Administration	\$67.81	\$41.17	\$60.14	\$95.67	\$96.68
Board of Elections	\$6.12	\$3.09	\$6.15	\$2.13	\$4.41
Sub-Total	\$79.98	\$51.26	\$92.21	\$101.15	\$108.10
Judicial Administration					
Courts	\$22.80	\$21.67	\$32.40	\$22.06	\$37.86
Commonwealth's Attorney	\$12.73	\$5.13	\$15.29	\$1.94	\$10.92
Sub-Total	\$35.53	\$26.80	\$47.69	\$24.00	\$48.78
Public Safety					
Law Enforcement and Traffic Control	\$45.65	\$70.74	\$68.73	\$138.00	\$114.44
Fire and Rescue Services	\$11.87	\$24.26	\$16.50	\$110.57	\$42.73
Correction and Detention	\$50.13	\$28.48	\$118.10	\$47.46	\$24.80
Inspections	\$3.10	\$8.09	\$10.38	\$12.08	\$5.67
Other Protection	\$9.06	\$6.60	\$6.67	\$10.32	\$17.43
Sub-Total	\$119.81	\$138.17	\$220.38	\$318.43	\$205.07
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$44.52	\$1.27	--	\$16.91	--
Sanitation and Waste Removal	\$62.30	\$54.80	\$93.62	\$88.78	\$68.07
Maintenance of General Buildings and Grounds	\$13.87	\$33.19	\$25.61	\$30.85	\$109.14
Sub-Total	\$120.70	\$89.26	\$119.22	\$136.53	\$177.21
Health and Welfare					
Health	\$10.83	\$6.55	\$10.20	\$49.72	\$6.98
Mental Health and Mental Retardation	\$102.67	\$43.93	\$77.96	\$91.13	\$92.62
Welfare/Social Services	\$188.83	\$112.31	\$132.91	\$176.74	\$87.01
Sub-Total	\$302.32	\$162.79	\$221.07	\$317.60	\$186.60
Education					
Instruction	\$854.64	\$764.84	\$827.57	\$1,062.32	\$998.33
Administration, Attendance, and Health	\$67.93	\$26.32	\$64.66	\$63.01	\$39.57
Pupil Transportation Services	\$97.16	\$76.09	\$67.20	\$58.37	\$74.21
Operation and Maintenance Services	\$115.16	\$111.21	\$113.17	\$122.24	\$103.64
School Food Services and Other Non-Instructional Operations	\$83.87	\$66.68	\$46.90	\$48.29	\$46.62
Contributions to Community Colleges	\$5.48	\$0.07	\$0.52	\$0.16	\$0.59
Sub-Total	\$1,224.24	\$1,045.21	\$1,120.02	\$1,354.39	\$1,262.97
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.29	\$5.36	\$12.70	\$69.10	\$23.27
Cultural Enrichment	--	--	--	\$1.29	--
Public Libraries	\$21.09	\$10.13	\$9.14	\$29.88	\$22.38
Sub-Total	\$24.38	\$15.49	\$21.83	\$100.27	\$45.64
Community Development					
Planning and Community Development	\$69.86	\$14.08	\$5.80	\$86.26	\$39.02
Environmental Management	--	\$3.05	\$7.24	\$4.13	\$3.86
Cooperative Extension Program	\$4.65	--	\$3.13	\$0.07	\$3.00
Sub-Total	\$74.51	\$17.13	\$16.17	\$90.46	\$45.88
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,981.47	\$1,546.10	\$1,858.59	\$2,442.82	\$2,080.26

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

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Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$2.12	\$6.06	\$4.20	\$2.77	\$6.23
General and Financial Administration	\$37.98	\$37.80	\$32.16	\$62.68	\$52.99
Board of Elections	\$5.11	\$3.66	\$2.61	\$1.82	\$4.68
Sub-Total	\$45.22	\$47.52	\$38.98	\$67.27	\$63.90
Judicial Administration					
Courts	\$18.58	\$40.33	\$22.60	\$17.67	\$32.29
Commonwealth's Attorney	\$12.81	\$9.40	\$8.90	\$10.81	\$9.40
Sub-Total	\$31.38	\$49.73	\$31.49	\$28.48	\$41.69
Public Safety					
Law Enforcement and Traffic Control	\$47.66	\$30.35	\$65.39	\$74.14	\$81.98
Fire and Rescue Services	\$35.90	\$23.47	\$2.91	\$40.04	\$13.01
Correction and Detention	\$22.26	\$62.59	\$23.21	\$39.71	\$42.46
Inspections	\$5.08	\$5.16	\$4.91	\$9.37	\$7.81
Other Protection	\$24.34	\$6.79	\$20.99	\$13.02	\$6.53
Sub-Total	\$135.24	\$128.35	\$117.41	\$176.30	\$151.79
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$0.80	\$0.01
Sanitation and Waste Removal	\$60.12	\$13.90	\$7.06	\$104.56	\$25.06
Maintenance of General Buildings and Grounds	\$47.76	\$27.77	\$9.69	\$6.93	\$17.58
Sub-Total	\$107.89	\$41.67	\$16.75	\$112.29	\$42.65
Health and Welfare					
Health	\$7.24	\$8.72	\$4.75	\$4.82	\$6.22
Mental Health and Mental Retardation	\$78.19	\$36.63	\$30.56	\$33.77	\$70.62
Welfare/Social Services	\$62.40	\$101.17	\$98.12	\$88.04	\$84.27
Sub-Total	\$147.84	\$146.51	\$133.44	\$126.63	\$161.11
Education					
Instruction	\$684.07	\$727.71	\$728.58	\$924.93	\$804.70
Administration, Attendance, and Health	\$31.25	\$37.73	\$25.55	\$53.66	\$33.38
Pupil Transportation Services	\$75.77	\$59.62	\$62.27	\$58.08	\$69.53
Operation and Maintenance Services	\$79.52	\$93.71	\$85.36	\$110.14	\$91.16
School Food Services and Other Non-Instructional Operations	\$44.02	\$36.33	\$44.81	\$47.28	\$45.91
Contributions to Community Colleges	\$0.36	\$0.39	\$0.14	\$0.71	\$0.42
Sub-Total	\$914.99	\$955.49	\$946.72	\$1,194.80	\$1,045.10
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.21	\$24.96	\$13.13	\$43.15	\$24.31
Cultural Enrichment	--	\$0.51	--	--	--
Public Libraries	\$12.58	\$8.76	\$9.33	\$13.54	\$2.44
Sub-Total	\$14.79	\$34.23	\$22.46	\$56.69	\$26.75
Community Development					
Planning and Community Development	\$48.40	\$9.71	\$16.33	\$47.40	\$8.45
Environmental Management	\$0.73	\$0.17	\$0.07	\$2.62	\$1.41
Cooperative Extension Program	\$5.02	\$3.27	\$1.73	\$2.24	\$3.14
Sub-Total	\$54.14	\$13.15	\$18.13	\$52.26	\$13.00
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,451.50	\$1,416.66	\$1,325.38	\$1,814.73	\$1,545.98

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$11.65	\$24.03	\$3.12	\$3.73	\$7.71
General and Financial Administration	\$60.49	\$66.81	\$31.67	\$51.46	\$52.48
Board of Elections	\$3.26	\$4.42	\$4.87	\$4.79	\$5.68
Sub-Total	\$75.40	\$95.26	\$39.66	\$59.98	\$65.87
Judicial Administration					
Courts	\$22.56	\$24.40	\$27.25	\$38.33	\$40.20
Commonwealth's Attorney	\$10.09	\$16.41	\$12.33	\$6.13	\$25.27
Sub-Total	\$32.65	\$40.80	\$39.58	\$44.46	\$65.48
Public Safety					
Law Enforcement and Traffic Control	\$107.39	\$49.01	\$49.01	\$85.72	\$92.58
Fire and Rescue Services	\$26.08	\$70.55	\$22.78	\$18.34	\$25.74
Correction and Detention	\$45.07	\$37.30	\$24.18	\$67.88	\$161.80
Inspections	\$6.01	\$13.16	\$3.27	\$12.01	\$8.99
Other Protection	\$6.02	\$9.16	\$2.56	\$6.60	\$36.73
Sub-Total	\$190.57	\$179.18	\$101.80	\$190.54	\$325.85
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.32	\$5.67	--	--	\$1.23
Sanitation and Waste Removal	\$1.77	\$30.14	\$83.50	\$31.14	\$70.65
Maintenance of General Buildings and Grounds	\$31.91	\$20.24	\$8.67	\$24.07	\$36.32
Sub-Total	\$39.01	\$56.06	\$92.17	\$55.21	\$108.20
Health and Welfare					
Health	\$8.12	\$9.02	\$7.40	\$20.38	\$5.38
Mental Health and Mental Retardation	\$81.27	\$92.69	\$103.78	\$60.08	\$134.93
Welfare/Social Services	\$78.07	\$114.59	\$109.52	\$104.92	\$83.51
Sub-Total	\$167.46	\$216.30	\$220.71	\$185.37	\$223.82
Education					
Instruction	\$890.05	\$705.98	\$668.90	\$982.97	\$366.03
Administration, Attendance, and Health	\$40.98	\$35.83	\$25.79	\$80.31	\$28.60
Pupil Transportation Services	\$72.89	\$72.37	\$62.40	\$57.63	\$50.28
Operation and Maintenance Services	\$124.20	\$90.09	\$111.80	\$149.64	\$79.47
School Food Services and Other Non-Instructional Operations	\$46.25	\$35.64	\$49.24	\$49.27	\$39.34
Contributions to Community Colleges	\$10.77	\$0.74	\$2.51	\$0.37	\$2.15
Sub-Total	\$1,185.14	\$940.64	\$920.65	\$1,320.20	\$565.87
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.52	\$20.39	\$9.09	\$5.12	\$9.58
Cultural Enrichment	\$1.58	\$0.50	\$0.04	--	\$0.89
Public Libraries	\$11.11	\$13.24	\$16.73	\$18.40	\$12.91
Sub-Total	\$30.21	\$34.13	\$25.87	\$23.52	\$23.39
Community Development					
Planning and Community Development	\$41.23	\$14.16	\$14.99	\$36.67	\$56.28
Environmental Management	\$1.65	\$1.29	\$0.30	\$0.56	\$0.52
Cooperative Extension Program	\$1.82	\$2.21	\$2.32	\$3.77	\$3.45
Sub-Total	\$44.70	\$17.66	\$17.60	\$41.00	\$60.25
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,765.13	\$1,580.02	\$1,458.03	\$1,920.29	\$1,438.72

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$2.74	\$4.27	\$3.05	\$6.52	\$32.58
General and Financial Administration	\$22.55	\$51.69	\$109.61	\$37.47	\$134.20
Board of Elections	\$2.89	\$2.74	\$3.38	\$3.06	\$17.67
Sub-Total	\$28.18	\$58.71	\$116.03	\$47.05	\$184.44
Judicial Administration					
Courts	\$27.18	\$14.76	\$20.39	\$23.33	\$48.29
Commonwealth's Attorney	\$12.56	\$7.73	\$11.56	\$5.96	\$25.98
Sub-Total	\$39.74	\$22.49	\$31.96	\$29.29	\$74.28
Public Safety					
Law Enforcement and Traffic Control	\$55.08	\$114.23	\$180.51	\$71.31	\$171.95
Fire and Rescue Services	\$14.55	\$70.89	\$102.73	\$24.83	\$12.50
Correction and Detention	\$53.49	\$69.16	\$82.84	\$28.03	\$5.42
Inspections	\$4.34	\$10.16	\$12.15	\$4.01	\$19.63
Other Protection	\$7.58	\$6.06	\$7.34	\$5.74	\$7.62
Sub-Total	\$135.05	\$270.51	\$385.57	\$133.92	\$217.12
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.15	\$75.14	\$3.80	--
Sanitation and Waste Removal	\$16.51	\$25.71	\$26.71	\$21.64	\$81.89
Maintenance of General Buildings and Grounds	\$15.98	\$12.93	\$22.06	\$16.69	\$22.49
Sub-Total	\$32.49	\$45.79	\$123.91	\$42.13	\$104.38
Health and Welfare					
Health	\$6.33	\$5.45	\$4.58	\$3.93	\$25.50
Mental Health and Mental Retardation	\$72.95	\$64.00	\$72.15	\$63.28	\$66.75
Welfare/Social Services	\$98.87	\$64.88	\$79.48	\$71.34	\$175.89
Sub-Total	\$178.15	\$134.33	\$156.21	\$138.56	\$268.14
Education					
Instruction	\$830.09	\$864.39	\$774.55	\$815.94	\$828.16
Administration, Attendance, and Health	\$41.09	\$49.77	\$49.97	\$22.03	\$58.78
Pupil Transportation Services	\$73.63	\$55.46	\$45.87	\$62.55	\$70.34
Operation and Maintenance Services	\$124.59	\$84.22	\$126.24	\$117.58	\$128.50
School Food Services and Other Non-Instructional Operations	\$57.09	\$64.30	\$41.09	\$48.61	\$49.22
Contributions to Community Colleges	\$0.92	--	--	\$0.50	--
Sub-Total	\$1,127.41	\$1,118.13	\$1,037.71	\$1,067.20	\$1,135.00
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.00	\$19.13	\$41.71	\$13.11	--
Cultural Enrichment	\$0.13	--	--	\$1.07	--
Public Libraries	\$7.23	\$24.38	\$29.08	\$18.81	\$8.92
Sub-Total	\$10.37	\$43.51	\$70.79	\$32.99	\$8.92
Community Development					
Planning and Community Development	\$19.58	\$41.23	\$23.80	\$127.31	\$6.82
Environmental Management	\$1.51	\$0.56	--	\$0.37	\$0.60
Cooperative Extension Program	\$1.90	\$0.70	\$1.04	\$1.52	\$15.60
Sub-Total	\$22.99	\$42.49	\$24.84	\$129.20	\$23.02
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,574.39	\$1,735.96	\$1,947.02	\$1,620.35	\$2,015.30

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$4.70	\$4.76	\$6.70	\$9.01	\$4.58
General and Financial Administration	\$102.76	\$77.35	\$80.56	\$48.60	\$61.18
Board of Elections	\$2.29	\$4.41	\$10.30	\$5.63	\$7.38
Sub-Total	\$109.75	\$86.53	\$97.57	\$63.23	\$73.14
Judicial Administration					
Courts	\$16.27	\$48.80	\$35.21	\$37.81	\$21.06
Commonwealth's Attorney	\$5.84	\$10.58	\$21.27	\$10.92	\$6.31
Sub-Total	\$22.11	\$59.37	\$56.48	\$48.72	\$27.37
Public Safety					
Law Enforcement and Traffic Control	\$25.54	\$94.65	\$68.39	\$75.26	\$55.61
Fire and Rescue Services	\$46.72	\$104.82	\$16.23	\$28.81	\$22.17
Correction and Detention	\$96.18	\$57.50	\$122.53	\$44.05	\$72.64
Inspections	\$7.65	\$16.09	\$7.31	\$3.49	\$9.05
Other Protection	\$3.36	\$5.18	\$4.71	\$11.24	\$5.09
Sub-Total	\$179.44	\$278.22	\$219.17	\$162.86	\$164.55
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3.87	--	--	--	--
Sanitation and Waste Removal	\$38.96	\$21.87	\$46.69	\$8.88	\$56.43
Maintenance of General Buildings and Grounds	\$23.59	\$35.45	\$23.52	\$16.61	\$26.20
Sub-Total	\$66.42	\$57.32	\$70.20	\$25.49	\$82.63
Health and Welfare					
Health	\$12.50	\$9.92	\$12.00	\$8.30	\$8.26
Mental Health and Mental Retardation	\$83.19	\$74.01	\$83.67	\$60.66	\$81.09
Welfare/Social Services	\$86.27	\$72.64	\$163.93	\$110.54	\$87.57
Sub-Total	\$181.96	\$156.58	\$259.60	\$179.50	\$176.92
Education					
Instruction	\$854.78	\$838.56	\$873.94	\$897.69	\$686.24
Administration, Attendance, and Health	\$46.26	\$85.24	\$89.50	\$60.26	\$56.21
Pupil Transportation Services	\$78.17	\$65.97	\$114.35	\$71.18	\$68.09
Operation and Maintenance Services	\$95.53	\$116.64	\$114.06	\$97.20	\$91.13
School Food Services and Other Non-Instructional Operations	\$74.03	\$35.49	\$65.53	\$37.37	\$52.46
Contributions to Community Colleges	\$5.27	--	\$0.59	\$0.34	\$0.41
Sub-Total	\$1,154.05	\$1,141.91	\$1,257.96	\$1,164.04	\$954.53
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26.21	\$63.91	\$0.25	\$24.89	\$15.72
Cultural Enrichment	\$2.25	--	--	--	--
Public Libraries	\$19.66	\$66.23	\$20.46	\$25.75	\$25.02
Sub-Total	\$48.12	\$130.14	\$20.71	\$50.64	\$40.73
Community Development					
Planning and Community Development	\$12.48	\$150.22	\$18.93	\$13.97	\$19.46
Environmental Management	\$0.48	\$14.39	\$3.84	\$9.63	\$0.66
Cooperative Extension Program	\$1.75	\$1.91	\$3.17	\$4.75	\$3.24
Sub-Total	\$14.71	\$166.52	\$25.94	\$28.35	\$23.35
Nondepartmental/1					
Sub-Total	\$38.29	\$0.30	--	--	--
Grand Total	\$1,814.82	\$2,076.88	\$2,007.64	\$1,722.83	\$1,543.23

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$3.10	\$4.94	\$6.99	\$3.18	\$3.07
General and Financial Administration	\$58.60	\$30.79	\$79.82	\$54.84	\$45.88
Board of Elections	\$6.25	\$4.46	\$2.27	\$4.04	\$6.08
Sub-Total	\$67.95	\$40.18	\$89.09	\$62.05	\$55.03
Judicial Administration					
Courts	\$23.76	\$29.64	\$18.63	\$22.42	\$26.82
Commonwealth's Attorney	\$15.09	\$8.05	\$9.88	\$13.46	\$11.94
Sub-Total	\$38.84	\$37.68	\$28.52	\$35.88	\$38.76
Public Safety					
Law Enforcement and Traffic Control	\$72.61	\$50.81	\$94.66	\$68.62	\$56.43
Fire and Rescue Services	\$21.67	\$5.84	\$58.99	\$41.32	\$9.49
Correction and Detention	\$63.22	\$19.20	\$42.18	\$85.93	\$45.94
Inspections	\$3.59	\$3.21	\$23.03	\$8.94	\$2.57
Other Protection	\$4.57	\$3.30	\$7.11	\$22.25	\$2.55
Sub-Total	\$165.66	\$82.35	\$225.97	\$227.07	\$116.99
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$13.69	\$26.27	--	--
Sanitation and Waste Removal	\$39.28	\$41.48	\$9.71	\$31.70	\$27.30
Maintenance of General Buildings and Grounds	\$10.18	\$8.28	\$22.49	\$20.71	\$6.11
Sub-Total	\$49.46	\$63.45	\$58.47	\$52.41	\$33.41
Health and Welfare					
Health	\$17.14	\$8.53	\$10.56	\$18.26	\$12.68
Mental Health and Mental Retardation	\$80.71	\$53.42	\$56.52	\$69.20	\$115.84
Welfare/Social Services	\$155.15	\$171.86	\$116.31	\$89.69	\$74.73
Sub-Total	\$252.99	\$233.81	\$183.39	\$177.14	\$203.25
Education					
Instruction	\$682.79	\$895.17	\$1,069.36	\$835.61	\$734.46
Administration, Attendance, and Health	\$35.69	\$31.64	\$28.56	\$57.45	\$42.47
Pupil Transportation Services	\$67.91	\$62.95	\$94.71	\$81.75	\$69.81
Operation and Maintenance Services	\$72.03	\$98.71	\$125.93	\$45.73	\$86.35
School Food Services and Other Non-Instructional Operations	\$52.88	\$68.56	\$42.22	\$48.08	\$50.55
Contributions to Community Colleges	\$0.39	\$0.90	\$0.63	\$0.54	--
Sub-Total	\$911.69	\$1,157.92	\$1,361.40	\$1,069.16	\$983.64
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10.78	\$2.19	\$64.37	\$16.12	--
Cultural Enrichment	\$3.60	\$0.40	\$6.96	--	--
Public Libraries	\$4.57	\$13.40	\$33.02	\$10.37	\$5.18
Sub-Total	\$18.95	\$15.99	\$104.34	\$26.49	\$5.18
Community Development					
Planning and Community Development	\$57.41	\$4.50	\$60.37	\$16.29	\$38.75
Environmental Management	\$1.15	\$0.17	\$6.43	\$1.10	\$4.34
Cooperative Extension Program	\$2.23	\$1.96	\$2.47	\$3.31	\$3.28
Sub-Total	\$60.79	\$6.63	\$69.28	\$20.70	\$46.37
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,566.32	\$1,638.02	\$2,120.44	\$1,670.91	\$1,482.63

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$11.37	\$6.54	\$4.20	\$5.87	\$2.29
General and Financial Administration	\$33.30	\$80.88	\$36.32	\$77.01	\$27.73
Board of Elections	\$5.58	\$6.84	\$3.41	\$6.24	\$2.03
Sub-Total	\$50.25	\$94.27	\$43.93	\$89.12	\$32.05
Judicial Administration					
Courts	\$40.53	\$32.01	\$39.59	\$30.35	\$10.83
Commonwealth's Attorney	\$12.26	\$22.40	\$10.22	\$8.53	\$5.06
Sub-Total	\$52.79	\$54.41	\$49.81	\$38.89	\$15.89
Public Safety					
Law Enforcement and Traffic Control	\$41.18	\$83.74	\$58.30	\$62.38	\$34.23
Fire and Rescue Services	\$21.91	\$18.90	\$19.71	\$19.16	\$6.30
Correction and Detention	\$33.18	\$84.28	\$41.79	\$130.34	\$15.75
Inspections	\$6.29	\$8.15	\$5.45	\$10.34	\$1.89
Other Protection	\$7.28	\$6.98	\$21.01	\$7.23	\$1.98
Sub-Total	\$109.83	\$202.04	\$146.26	\$229.46	\$60.14
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$3.69	--	\$0.27	--
Sanitation and Waste Removal	\$41.80	\$67.48	\$41.46	\$67.40	\$29.88
Maintenance of General Buildings and Grounds	\$15.83	\$24.42	\$17.18	\$34.54	\$10.52
Sub-Total	\$57.64	\$95.59	\$58.63	\$102.21	\$40.39
Health and Welfare					
Health	\$6.36	\$11.45	\$7.94	\$13.33	\$4.37
Mental Health and Mental Retardation	\$74.18	\$82.56	\$63.50	\$127.35	\$56.68
Welfare/Social Services	\$85.13	\$84.08	\$79.99	\$79.89	\$66.84
Sub-Total	\$165.67	\$178.09	\$151.42	\$220.57	\$127.89
Education					
Instruction	\$755.68	\$682.39	\$741.58	\$707.62	\$585.25
Administration, Attendance, and Health	\$42.27	\$47.07	\$27.18	\$49.02	\$26.48
Pupil Transportation Services	\$101.66	\$45.45	\$67.70	\$52.93	\$35.67
Operation and Maintenance Services	\$146.27	\$84.96	\$105.72	\$79.57	\$83.57
School Food Services and Other Non-Instructional Operations	\$34.69	\$43.87	\$45.32	\$38.96	\$33.28
Contributions to Community Colleges	\$1.14	\$0.47	\$0.22	\$0.42	\$0.29
Sub-Total	\$1,081.71	\$904.21	\$987.72	\$928.52	\$764.54
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.57	\$8.76	\$0.47	\$6.17	\$5.92
Cultural Enrichment	\$0.41	--	\$0.29	\$0.30	--
Public Libraries	\$4.37	\$13.12	\$9.68	\$8.33	\$16.11
Sub-Total	\$20.35	\$21.88	\$10.43	\$14.81	\$22.03
Community Development					
Planning and Community Development	\$11.52	\$25.18	\$32.55	\$13.08	\$10.97
Environmental Management	\$3.90	\$0.86	\$1.93	\$4.50	\$1.24
Cooperative Extension Program	\$5.35	\$4.21	\$1.51	\$2.75	\$0.80
Sub-Total	\$20.77	\$30.26	\$35.98	\$20.34	\$13.01
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,559.00	\$1,580.73	\$1,484.20	\$1,643.91	\$1,075.94

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

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of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

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Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$3.63	\$8.36	\$3.12	\$7.12	\$9.34
General and Financial Administration	\$51.83	\$77.34	\$61.15	\$62.79	\$31.35
Board of Elections	\$4.62	\$6.60	\$5.97	\$7.26	\$4.81
Sub-Total	\$60.07	\$92.30	\$70.24	\$77.17	\$45.50
Judicial Administration					
Courts	\$19.46	\$37.99	\$24.09	\$37.57	\$11.21
Commonwealth's Attorney	\$12.21	\$12.94	\$14.52	\$12.47	\$8.98
Sub-Total	\$31.67	\$50.93	\$38.61	\$50.04	\$20.19
Public Safety					
Law Enforcement and Traffic Control	\$89.69	\$94.06	\$54.41	\$47.76	\$56.17
Fire and Rescue Services	\$23.94	\$22.31	\$21.30	\$23.42	\$17.14
Correction and Detention	\$5.10	\$16.78	\$91.25	\$108.70	\$43.36
Inspections	\$11.29	\$7.02	\$5.54	\$6.47	\$3.21
Other Protection	\$4.85	\$17.11	\$8.74	\$16.97	\$2.50
Sub-Total	\$134.87	\$157.29	\$181.24	\$203.31	\$122.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.37	--	--	\$1.12	--
Sanitation and Waste Removal	\$58.71	\$47.25	\$34.77	\$44.63	\$42.90
Maintenance of General Buildings and Grounds	\$22.76	\$27.11	\$25.94	\$14.96	\$8.17
Sub-Total	\$81.85	\$74.36	\$60.72	\$60.70	\$51.07
Health and Welfare					
Health	\$13.28	\$8.26	\$19.81	\$11.62	\$4.90
Mental Health and Mental Retardation	\$54.49	\$5.78	\$196.04	\$78.82	\$67.22
Welfare/Social Services	\$79.01	\$72.94	\$236.43	\$93.18	\$90.55
Sub-Total	\$146.78	\$86.98	\$452.27	\$183.61	\$162.68
Education					
Instruction	\$748.44	\$747.07	\$1,059.45	\$669.41	\$790.67
Administration, Attendance, and Health	\$66.57	\$70.11	\$51.71	\$32.04	\$65.26
Pupil Transportation Services	\$89.75	\$77.52	\$75.44	\$60.47	\$71.83
Operation and Maintenance Services	\$104.16	\$89.78	\$113.96	\$75.59	\$95.47
School Food Services and Other Non-Instructional Operations	\$48.80	\$27.89	\$41.20	\$37.98	\$54.50
Contributions to Community Colleges	\$0.26	\$0.23	\$1.74	\$0.46	\$0.20
Sub-Total	\$1,057.98	\$1,012.60	\$1,343.49	\$875.95	\$1,077.93
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.52	\$1.83	\$11.17	\$4.43	--
Cultural Enrichment	--	--	--	--	--
Public Libraries	\$13.11	\$5.12	\$6.81	\$6.22	\$7.93
Sub-Total	\$18.63	\$6.95	\$17.98	\$10.66	\$7.93
Community Development					
Planning and Community Development	\$63.78	\$18.68	\$75.16	\$18.60	\$31.12
Environmental Management	\$0.98	\$3.59	\$1.27	\$1.27	\$0.47
Cooperative Extension Program	\$4.28	\$4.47	\$14.07	\$3.30	\$3.54
Sub-Total	\$69.04	\$26.75	\$90.51	\$23.17	\$35.12
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,600.89	\$1,508.14	\$2,255.06	\$1,484.61	\$1,522.80

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$6.15	\$2.80	\$2.03	\$1.99	\$2.45
General and Financial Administration	\$36.60	\$57.76	\$31.79	\$20.20	\$45.57
Board of Elections	\$3.15	\$3.25	\$4.14	\$2.24	\$3.82
Sub-Total	\$45.90	\$63.81	\$37.95	\$24.43	\$51.84
Judicial Administration					
Courts	\$23.03	\$9.38	\$16.67	\$24.26	\$21.60
Commonwealth's Attorney	\$8.11	\$8.69	\$6.59	\$6.35	\$10.93
Sub-Total	\$31.14	\$18.07	\$23.26	\$30.61	\$32.53
Public Safety					
Law Enforcement and Traffic Control	\$49.72	\$74.09	\$46.11	\$54.82	\$73.88
Fire and Rescue Services	\$28.50	\$9.05	\$41.52	\$21.31	\$28.38
Correction and Detention	\$84.34	\$15.43	\$29.80	\$23.48	\$7.80
Inspections	\$5.47	\$4.67	\$2.94	\$4.61	\$10.24
Other Protection	\$33.73	\$23.72	\$6.18	\$12.29	\$5.25
Sub-Total	\$201.77	\$126.96	\$126.55	\$116.51	\$125.55
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.03	--	--	--
Sanitation and Waste Removal	\$30.39	\$133.86	\$29.07	\$20.49	\$20.63
Maintenance of General Buildings and Grounds	\$11.99	\$26.87	\$14.72	\$10.44	\$13.72
Sub-Total	\$42.38	\$160.77	\$43.78	\$30.93	\$34.34
Health and Welfare					
Health	\$9.25	\$10.22	\$5.31	\$5.37	\$5.77
Mental Health and Mental Retardation	\$68.41	\$37.42	\$95.31	\$54.45	\$70.99
Welfare/Social Services	\$82.20	\$125.30	\$70.99	\$98.58	\$57.39
Sub-Total	\$159.85	\$172.94	\$171.61	\$158.40	\$134.15
Education					
Instruction	\$823.94	\$737.00	\$651.23	\$650.49	\$774.64
Administration, Attendance, and Health	\$39.71	\$33.73	\$23.99	\$36.37	\$46.08
Pupil Transportation Services	\$63.50	\$51.65	\$69.00	\$76.34	\$68.79
Operation and Maintenance Services	\$93.52	\$64.76	\$69.94	\$95.46	\$101.13
School Food Services and Other Non-Instructional Operations	\$39.48	\$43.18	\$52.14	\$68.99	\$32.13
Contributions to Community Colleges	\$0.85	\$0.12	--	\$0.17	\$0.61
Sub-Total	\$1,061.00	\$930.43	\$866.29	\$927.81	\$1,023.38
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.34	\$1.85	\$10.30	\$0.29	\$9.54
Cultural Enrichment	\$1.02	--	\$0.08	\$0.62	--
Public Libraries	\$17.30	\$8.91	\$17.72	\$9.65	\$4.26
Sub-Total	\$35.65	\$10.76	\$28.11	\$10.56	\$13.80
Community Development					
Planning and Community Development	\$36.15	\$16.53	\$16.56	\$33.24	\$19.82
Environmental Management	\$1.06	\$0.13	\$3.19	\$0.24	\$2.59
Cooperative Extension Program	\$2.64	\$2.25	\$2.86	\$1.76	\$1.90
Sub-Total	\$39.84	\$18.91	\$22.61	\$35.23	\$24.31
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,617.53	\$1,502.65	\$1,320.17	\$1,334.49	\$1,439.91

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$3.29	\$7.54	\$3.54	\$4.67	\$5.36
General and Financial Administration	\$38.06	\$61.99	\$75.25	\$37.98	\$78.23
Board of Elections	\$3.78	\$3.61	\$2.83	\$1.06	\$8.71
Sub-Total	\$45.13	\$73.14	\$81.62	\$43.71	\$92.30
Judicial Administration					
Courts	\$41.70	\$20.19	\$26.49	\$21.71	\$31.33
Commonwealth's Attorney	\$14.48	\$7.90	\$7.41	\$11.63	\$26.79
Sub-Total	\$56.18	\$28.09	\$33.91	\$33.34	\$58.12
Public Safety					
Law Enforcement and Traffic Control	\$43.92	\$86.09	\$122.75	\$53.26	\$56.52
Fire and Rescue Services	\$17.04	\$26.46	\$97.53	\$9.29	\$56.50
Correction and Detention	\$34.84	\$65.18	\$73.99	\$65.94	\$64.93
Inspections	\$1.76	\$11.05	\$18.41	\$3.10	\$14.22
Other Protection	\$2.30	\$6.68	\$23.23	\$4.65	\$12.23
Sub-Total	\$99.86	\$195.47	\$335.92	\$136.24	\$204.39
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.06	\$45.89	--	\$0.09
Sanitation and Waste Removal	\$32.06	\$5.69	\$30.08	\$69.71	\$69.87
Maintenance of General Buildings and Grounds	\$31.28	\$22.31	\$17.08	\$16.81	\$7.43
Sub-Total	\$63.34	\$28.05	\$93.05	\$86.52	\$77.39
Health and Welfare					
Health	\$6.32	\$4.53	\$12.42	\$6.22	\$9.66
Mental Health and Mental Retardation	\$83.02	\$22.44	\$45.00	\$75.21	\$92.46
Welfare/Social Services	\$101.01	\$69.79	\$108.98	\$125.78	\$118.07
Sub-Total	\$190.36	\$96.76	\$166.40	\$207.22	\$220.20
Education					
Instruction	\$629.45	\$797.18	\$998.21	\$697.74	\$747.51
Administration, Attendance, and Health	\$43.33	\$55.00	\$65.53	\$41.58	\$94.23
Pupil Transportation Services	\$62.13	\$78.79	\$71.37	\$35.57	\$94.11
Operation and Maintenance Services	\$104.81	\$102.81	\$141.44	\$86.28	\$70.37
School Food Services and Other Non-Instructional Operations	\$49.90	\$45.59	\$48.50	\$44.56	\$49.68
Contributions to Community Colleges	\$0.24	\$0.45	--	\$0.38	\$0.83
Sub-Total	\$889.87	\$1,079.82	\$1,325.04	\$906.12	\$1,056.73
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.21	\$11.36	\$62.63	\$5.56	\$0.74
Cultural Enrichment	\$0.08	--	--	\$1.03	--
Public Libraries	\$2.36	\$8.38	\$31.34	\$12.78	\$16.51
Sub-Total	\$5.65	\$19.74	\$93.97	\$19.37	\$17.25
Community Development					
Planning and Community Development	\$10.28	\$34.64	\$29.37	\$20.46	\$5.04
Environmental Management	\$0.53	\$0.27	\$6.80	\$0.12	\$1.57
Cooperative Extension Program	\$4.74	\$1.73	\$2.29	\$2.54	\$8.20
Sub-Total	\$15.56	\$36.63	\$38.45	\$23.13	\$14.82
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,365.93	\$1,557.70	\$2,168.36	\$1,455.65	\$1,741.20

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$9.68	\$3.13	\$3.34	\$1.59	\$3.25
General and Financial Administration	\$45.98	\$58.38	\$41.77	\$34.16	\$35.91
Board of Elections	\$5.91	\$2.72	\$5.24	\$2.11	\$4.12
Sub-Total	\$61.57	\$64.23	\$50.35	\$37.85	\$43.28
Judicial Administration					
Courts	\$38.09	\$24.87	\$14.53	\$18.57	\$21.26
Commonwealth's Attorney	\$26.54	\$7.05	\$10.78	\$8.45	\$7.43
Sub-Total	\$64.64	\$31.92	\$25.31	\$27.03	\$28.69
Public Safety					
Law Enforcement and Traffic Control	\$100.60	\$97.53	\$58.34	\$51.61	\$36.23
Fire and Rescue Services	\$21.49	\$70.13	\$62.98	\$31.25	\$11.29
Correction and Detention	\$153.16	\$62.47	\$87.47	\$37.46	\$32.93
Inspections	\$8.27	\$8.21	\$7.54	\$5.36	\$2.51
Other Protection	\$4.42	\$2.97	\$4.34	\$6.54	\$3.29
Sub-Total	\$287.95	\$241.30	\$220.66	\$132.22	\$86.25
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.42	--	\$3.57	--	\$13.82
Sanitation and Waste Removal	\$43.62	\$40.76	\$89.98	\$25.15	\$59.07
Maintenance of General Buildings and Grounds	\$13.89	\$63.41	\$11.90	\$15.34	\$13.74
Sub-Total	\$57.93	\$104.17	\$105.44	\$40.49	\$86.63
Health and Welfare					
Health	\$14.20	\$5.14	\$10.51	\$6.74	\$8.16
Mental Health and Mental Retardation	\$69.19	\$27.04	\$122.69	\$44.67	\$117.75
Welfare/Social Services	\$117.82	\$77.73	\$53.03	\$69.45	\$136.81
Sub-Total	\$201.21	\$109.91	\$186.22	\$120.86	\$262.72
Education					
Instruction	\$711.72	\$878.84	\$685.13	\$837.40	\$665.75
Administration, Attendance, and Health	\$44.15	\$57.80	\$64.48	\$35.82	\$27.29
Pupil Transportation Services	\$55.54	\$44.00	\$74.68	\$63.24	\$60.11
Operation and Maintenance Services	\$101.58	\$102.84	\$101.86	\$103.28	\$121.08
School Food Services and Other Non-Instructional Operations	\$42.38	\$38.16	\$42.08	\$56.48	\$41.48
Contributions to Community Colleges	\$1.05	--	\$0.70	--	\$3.44
Sub-Total	\$956.43	\$1,121.64	\$968.92	\$1,096.22	\$919.14
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	\$32.22	\$21.17	\$11.66	\$3.57
Cultural Enrichment	--	\$1.97	--	--	\$0.55
Public Libraries	\$14.66	\$24.25	\$25.49	\$11.34	\$7.38
Sub-Total	\$14.66	\$58.45	\$46.66	\$23.01	\$11.50
Community Development					
Planning and Community Development	\$13.03	\$18.33	\$66.06	\$18.23	\$30.22
Environmental Management	\$1.79	--	\$3.10	\$2.11	\$1.02
Cooperative Extension Program	\$3.59	\$1.10	\$2.87	\$1.94	\$4.20
Sub-Total	\$18.41	\$19.43	\$72.03	\$22.29	\$35.44
Nondepartmental/¹					
Sub-Total	--	--	\$37.13	--	--
Grand Total	\$1,662.80	\$1,751.05	\$1,712.73	\$1,499.97	\$1,473.65

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$3.67	\$3.64	\$15.47	\$8.69	\$2.89
General and Financial Administration	\$44.34	\$29.93	\$17.03	\$45.08	\$59.35
Board of Elections	\$1.36	\$2.60	\$2.83	\$5.87	\$2.02
Sub-Total	\$49.36	\$36.17	\$35.33	\$59.63	\$64.25
Judicial Administration					
Courts	\$27.63	\$9.75	\$17.31	\$21.74	\$23.32
Commonwealth's Attorney	\$8.01	\$8.34	\$7.41	\$15.54	\$7.54
Sub-Total	\$35.65	\$18.10	\$24.72	\$37.28	\$30.86
Public Safety					
Law Enforcement and Traffic Control	\$58.37	\$42.89	\$57.87	\$61.99	\$64.44
Fire and Rescue Services	\$15.06	\$18.00	\$7.56	\$24.49	\$36.13
Correction and Detention	\$17.47	\$50.10	\$12.56	\$96.71	\$22.20
Inspections	\$2.37	\$6.32	\$4.00	\$2.46	\$19.99
Other Protection	\$4.51	\$26.84	\$5.57	\$31.28	\$5.67
Sub-Total	\$97.77	\$144.14	\$87.55	\$216.94	\$148.43
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.02	--	--	\$1.89	\$5.49
Sanitation and Waste Removal	\$33.60	\$33.28	\$39.83	\$56.80	\$26.40
Maintenance of General Buildings and Grounds	\$12.85	\$7.70	\$9.57	\$20.83	\$15.63
Sub-Total	\$46.47	\$40.98	\$49.40	\$79.53	\$47.52
Health and Welfare					
Health	\$7.52	\$6.63	\$11.72	\$12.79	\$5.90
Mental Health and Mental Retardation	\$44.69	\$68.30	\$131.47	\$67.68	\$40.02
Welfare/Social Services	\$117.17	\$101.77	\$124.19	\$98.14	\$76.59
Sub-Total	\$169.38	\$176.69	\$267.38	\$178.61	\$122.52
Education					
Instruction	\$801.61	\$790.38	\$802.89	\$755.00	\$1,008.27
Administration, Attendance, and Health	\$24.53	\$42.34	\$29.28	\$50.72	\$48.75
Pupil Transportation Services	\$53.62	\$58.42	\$39.93	\$88.91	\$83.33
Operation and Maintenance Services	\$105.24	\$127.39	\$86.98	\$105.84	\$114.49
School Food Services and Other Non-Instructional Operations	\$82.79	\$34.51	\$41.41	\$57.73	\$48.86
Contributions to Community Colleges	\$1.41	\$0.59	\$1.39	--	\$0.19
Sub-Total	\$1,069.21	\$1,053.63	\$1,001.87	\$1,058.21	\$1,303.89
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.95	\$6.67	\$0.92	--	\$17.41
Cultural Enrichment	--	\$0.71	--	--	\$0.12
Public Libraries	\$12.00	\$7.75	\$24.92	\$14.37	\$33.83
Sub-Total	\$23.95	\$15.14	\$25.84	\$14.37	\$51.36
Community Development					
Planning and Community Development	\$14.40	\$13.44	\$21.09	\$22.16	\$22.61
Environmental Management	\$1.24	\$1.27	\$0.43	\$0.32	\$0.14
Cooperative Extension Program	\$2.48	\$2.63	\$1.82	\$3.07	\$1.19
Sub-Total	\$18.12	\$17.34	\$23.34	\$25.55	\$23.95
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,509.90	\$1,502.19	\$1,515.45	\$1,670.10	\$1,792.78

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

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Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$5.27	\$24.58	\$6.13	\$1.50	\$4.84
General and Financial Administration	\$50.92	\$115.51	\$63.55	\$35.93	\$41.08
Board of Elections	\$2.53	\$8.69	\$7.11	\$2.76	\$2.76
Sub-Total	\$58.72	\$148.78	\$76.80	\$40.20	\$48.68
Judicial Administration					
Courts	\$22.88	\$48.20	\$37.48	\$15.96	\$13.50
Commonwealth's Attorney	\$8.93	\$12.42	\$20.22	\$8.23	\$11.66
Sub-Total	\$31.81	\$60.62	\$57.70	\$24.20	\$25.16
Public Safety					
Law Enforcement and Traffic Control	\$85.85	\$88.96	\$121.55	\$25.41	\$28.90
Fire and Rescue Services	\$50.70	\$29.88	\$13.48	\$17.47	\$24.63
Correction and Detention	\$61.86	\$57.19	\$20.94	\$43.82	\$79.33
Inspections	\$19.03	\$8.79	\$5.57	\$3.31	\$7.31
Other Protection	\$4.68	\$8.31	\$4.48	\$10.16	\$15.36
Sub-Total	\$222.13	\$193.12	\$166.01	\$100.17	\$155.53
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.05	--	\$4.33	\$12.98	\$11.72
Sanitation and Waste Removal	\$38.71	\$52.38	\$21.70	\$23.78	\$51.85
Maintenance of General Buildings and Grounds	\$16.63	\$48.33	\$21.08	\$9.60	\$4.65
Sub-Total	\$55.39	\$100.71	\$47.12	\$46.36	\$68.22
Health and Welfare					
Health	\$4.89	\$24.05	\$9.80	\$5.14	\$6.10
Mental Health and Mental Retardation	\$43.36	\$202.17	\$89.10	\$84.27	\$48.14
Welfare/Social Services	\$69.31	\$253.95	\$137.71	\$127.09	\$152.58
Sub-Total	\$117.56	\$480.17	\$236.61	\$216.50	\$206.81
Education					
Instruction	\$1,090.87	\$1,326.12	\$718.95	\$808.84	\$775.95
Administration, Attendance, and Health	\$66.13	\$121.96	\$85.89	\$27.98	\$26.08
Pupil Transportation Services	\$70.12	\$111.49	\$81.69	\$55.39	\$45.64
Operation and Maintenance Services	\$128.04	\$203.48	\$87.98	\$83.88	\$109.50
School Food Services and Other Non-Instructional Operations	\$60.22	\$98.56	\$52.19	\$56.50	\$42.63
Contributions to Community Colleges	\$0.11	\$0.10	--	\$1.72	\$0.62
Sub-Total	\$1,415.50	\$1,861.71	\$1,026.69	\$1,034.32	\$1,000.42
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$30.36	\$43.02	--	\$4.51	\$8.93
Cultural Enrichment	\$0.08	\$0.94	\$0.43	\$2.04	\$0.51
Public Libraries	\$32.29	\$25.34	\$11.65	\$13.90	\$6.40
Sub-Total	\$62.73	\$69.30	\$12.08	\$20.45	\$15.85
Community Development					
Planning and Community Development	\$21.23	\$23.14	\$26.83	\$15.91	\$53.93
Environmental Management	\$0.01	\$1.12	\$9.81	\$1.20	\$2.06
Cooperative Extension Program	\$1.48	\$7.95	\$4.07	\$1.33	\$2.03
Sub-Total	\$22.71	\$32.21	\$40.70	\$18.45	\$58.02
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,986.54	\$2,946.62	\$1,663.71	\$1,500.63	\$1,578.69

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	\$2.06	\$2.39	\$7.65	\$6.21	\$3.73
General and Financial Administration	\$31.44	\$89.44	\$31.25	\$22.95	\$81.79
Board of Elections	\$2.58	\$4.69	\$2.90	\$1.00	\$2.93
Sub-Total	\$36.08	\$96.52	\$41.80	\$30.17	\$88.45
Judicial Administration					
Courts	\$17.40	\$41.95	\$30.03	\$18.93	\$23.82
Commonwealth's Attorney	\$7.51	\$13.90	\$10.87	\$9.49	\$11.23
Sub-Total	\$24.91	\$55.84	\$40.90	\$28.42	\$35.05
Public Safety					
Law Enforcement and Traffic Control	\$39.06	\$80.18	\$57.40	\$42.02	\$67.27
Fire and Rescue Services	\$19.93	\$18.76	\$7.34	\$11.24	\$110.21
Correction and Detention	\$22.06	\$198.99	\$43.84	\$57.73	\$86.13
Inspections	\$2.04	\$5.30	\$4.13	\$4.71	\$9.47
Other Protection	\$10.05	\$6.32	\$3.86	\$9.13	\$19.43
Sub-Total	\$93.14	\$309.55	\$116.57	\$124.84	\$292.49
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.04	\$4.55	\$11.81	--	--
Sanitation and Waste Removal	\$33.39	\$54.73	\$50.13	\$93.22	\$67.02
Maintenance of General Buildings and Grounds	\$12.44	\$42.72	\$11.88	\$3.34	\$70.92
Sub-Total	\$45.87	\$101.99	\$73.82	\$96.55	\$137.95
Health and Welfare					
Health	\$7.10	\$10.81	\$9.38	\$9.13	\$34.83
Mental Health and Mental Retardation	\$73.03	\$80.13	\$64.48	\$151.24	\$57.27
Welfare/Social Services	\$90.86	\$108.82	\$149.94	\$136.97	\$67.33
Sub-Total	\$170.98	\$199.76	\$223.80	\$297.35	\$159.43
Education					
Instruction	\$723.14	\$572.92	\$957.74	\$758.44	\$950.18
Administration, Attendance, and Health	\$38.23	\$28.06	\$27.31	\$24.09	\$74.81
Pupil Transportation Services	\$51.24	\$62.49	\$50.99	\$55.13	\$70.96
Operation and Maintenance Services	\$89.88	\$109.34	\$96.74	\$111.47	\$137.49
School Food Services and Other Non-Instructional Operations	\$47.36	\$42.56	\$60.89	\$41.05	\$42.17
Contributions to Community Colleges	\$3.25	\$0.40	\$1.81	\$1.04	--
Sub-Total	\$953.11	\$815.78	\$1,195.50	\$991.22	\$1,275.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10.21	\$17.17	\$0.83	\$11.51	\$19.69
Cultural Enrichment	\$5.83	\$2.54	\$0.13	\$0.18	\$13.55
Public Libraries	\$21.40	\$16.73	\$25.87	\$12.22	\$28.49
Sub-Total	\$37.44	\$36.44	\$26.82	\$23.91	\$61.74
Community Development					
Planning and Community Development	\$33.14	\$15.38	\$6.92	\$18.33	\$29.54
Environmental Management	\$0.36	\$0.90	--	\$0.31	\$7.66
Cooperative Extension Program	\$1.47	\$2.52	\$1.37	\$2.25	\$1.41
Sub-Total	\$34.97	\$18.80	\$8.29	\$20.89	\$38.61
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,396.50	\$1,634.68	\$1,727.50	\$1,613.33	\$2,089.33

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	\$5.81	\$6.57	\$2.54	\$2.76	\$4.93
General and Financial Administration	\$159.73	\$135.99	\$82.72	\$97.35	\$140.60
Board of Elections	\$5.32	\$6.98	\$6.26	\$6.82	\$4.57
Sub-Total	\$170.85	\$149.54	\$91.51	\$106.94	\$150.10
Judicial Administration					
Courts	\$70.63	\$23.37	\$43.58	\$50.65	\$32.37
Commonwealth's Attorney	\$17.39	\$2.06	\$15.08	\$25.74	\$15.44
Sub-Total	\$88.02	\$25.43	\$58.66	\$76.39	\$47.81
Public Safety					
Law Enforcement and Traffic Control	\$249.40	\$219.89	\$226.80	\$157.34	\$188.89
Fire and Rescue Services	\$158.14	\$15.94	\$159.42	\$16.25	\$95.69
Correction and Detention	\$65.59	\$7.37	\$105.48	\$63.21	\$92.77
Inspections	\$27.35	\$25.68	\$7.07	\$5.40	\$9.95
Other Protection	\$14.79	\$20.27	\$4.11	\$24.01	\$29.16
Sub-Total	\$515.27	\$289.15	\$502.88	\$266.20	\$416.46
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$146.38	\$151.19	\$120.71	\$144.43	\$120.85
Sanitation and Waste Removal	\$41.60	\$177.18	\$331.10	\$68.78	\$53.92
Maintenance of General Buildings and Grounds	\$54.60	\$108.78	\$11.38	\$24.94	\$27.25
Sub-Total	\$242.58	\$437.16	\$463.20	\$238.15	\$202.01
Health and Welfare					
Health	\$44.72	\$8.57	\$18.97	\$7.14	\$18.56
Mental Health and Mental Retardation	\$150.81	\$59.47	\$111.19	\$130.70	\$146.73
Welfare/Social Services	\$300.74	\$46.70	\$163.91	\$111.46	\$395.03
Sub-Total	\$496.27	\$114.74	\$294.06	\$249.30	\$560.32
Education					
Instruction	\$751.65	\$534.16	\$814.84	\$977.21	\$728.72
Administration, Attendance, and Health	\$53.71	\$85.12	\$51.71	\$46.70	\$68.18
Pupil Transportation Services	\$26.69	\$45.93	\$29.88	\$24.55	\$28.46
Operation and Maintenance Services	\$84.53	\$52.40	\$95.02	\$125.38	\$175.84
School Food Services and Other Non-Instructional Operations	\$31.36	\$1.83	\$42.06	\$52.27	\$72.12
Contributions to Community Colleges	\$0.10	\$0.03	\$1.65	\$0.91	\$0.15
Sub-Total	\$948.05	\$719.48	\$1,035.16	\$1,227.02	\$1,073.47
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$79.22	\$99.83	\$96.81	\$43.69	\$161.41
Cultural Enrichment	\$19.72	\$13.16	\$0.57	--	\$4.98
Public Libraries	\$33.97	\$35.38	\$20.52	\$16.02	\$24.48
Sub-Total	\$132.91	\$148.37	\$117.90	\$59.72	\$190.87
Community Development					
Planning and Community Development	\$73.12	\$33.43	\$94.29	\$40.67	\$56.65
Environmental Management	\$1.43	--	\$2.29	\$0.79	--
Cooperative Extension Program	\$0.20	\$1.03	--	--	\$0.86
Sub-Total	\$74.74	\$34.46	\$96.59	\$41.45	\$57.51
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,668.71	\$1,918.32	\$2,659.96	\$2,265.18	\$2,698.56

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	\$3.42	\$6.23	\$8.46	\$9.64	\$2.97
General and Financial Administration	\$79.36	\$85.49	\$109.78	\$134.24	\$49.68
Board of Elections	\$2.40	\$11.12	\$6.50	\$9.98	\$2.69
Sub-Total	\$85.18	\$102.83	\$124.74	\$153.87	\$55.34
Judicial Administration					
Courts	\$40.83	\$37.02	\$48.09	\$46.06	\$23.63
Commonwealth's Attorney	\$8.37	\$15.19	\$22.47	\$2.10	\$11.18
Sub-Total	\$49.20	\$52.21	\$70.55	\$48.15	\$34.81
Public Safety					
Law Enforcement and Traffic Control	\$123.44	\$116.46	\$216.42	\$167.60	\$145.79
Fire and Rescue Services	\$110.34	\$32.77	\$101.95	\$70.03	\$115.59
Correction and Detention	\$64.34	\$73.31	\$230.31	\$21.26	\$69.79
Inspections	\$10.71	\$1.45	\$11.37	\$13.58	\$8.87
Other Protection	\$4.04	\$9.30	\$4.73	\$17.41	\$24.14
Sub-Total	\$312.88	\$233.28	\$564.78	\$289.90	\$364.18
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$103.98	\$88.89	\$118.00	\$199.17	\$101.85
Sanitation and Waste Removal	\$63.87	\$114.16	\$67.93	\$116.23	\$68.26
Maintenance of General Buildings and Grounds	\$37.33	\$21.80	\$20.85	\$118.56	\$43.80
Sub-Total	\$205.18	\$224.85	\$206.78	\$433.97	\$213.91
Health and Welfare					
Health	\$24.57	\$6.61	\$8.26	\$10.81	\$10.33
Mental Health and Mental Retardation	\$46.47	\$56.65	\$88.13	\$129.22	\$84.13
Welfare/Social Services	\$96.38	\$185.26	\$76.83	\$124.30	\$135.83
Sub-Total	\$167.42	\$248.51	\$173.23	\$264.33	\$230.29
Education					
Instruction	\$984.20	\$1,056.11	\$1,017.35	\$966.60	\$870.57
Administration, Attendance, and Health	\$44.16	\$73.57	\$52.55	\$57.56	\$56.10
Pupil Transportation Services	\$55.67	\$73.38	\$19.86	\$31.29	\$36.80
Operation and Maintenance Services	\$132.35	\$132.70	\$123.47	\$103.59	\$114.27
School Food Services and Other Non-Instructional Operations	\$43.19	\$69.84	\$39.63	\$51.37	\$50.70
Contributions to Community Colleges	\$0.41	\$0.37	\$0.47	\$0.35	\$0.17
Sub-Total	\$1,259.98	\$1,405.97	\$1,253.32	\$1,210.75	\$1,128.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.72	\$43.74	\$64.36	\$89.02	\$75.04
Cultural Enrichment	\$0.95	\$3.23	\$2.95	\$13.97	\$2.48
Public Libraries	\$25.68	\$21.18	\$28.29	\$7.09	\$16.57
Sub-Total	\$44.35	\$68.16	\$95.61	\$110.08	\$94.10
Community Development					
Planning and Community Development	\$60.88	\$9.95	\$8.23	\$15.21	\$52.58
Environmental Management	\$5.39	--	\$0.45	\$0.24	--
Cooperative Extension Program	\$1.66	--	--	\$2.26	\$0.46
Sub-Total	\$67.94	\$9.95	\$8.67	\$17.71	\$53.04
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,192.12	\$2,345.77	\$2,497.68	\$2,528.75	\$2,174.28

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	\$17.40	\$11.27	\$13.41	\$48.17	\$10.19
General and Financial Administration	\$125.29	\$179.11	\$211.82	\$170.38	\$121.81
Board of Elections	\$8.50	\$7.43	\$9.40	\$10.17	\$6.12
Sub-Total	\$151.20	\$197.81	\$234.62	\$228.72	\$138.11
Judicial Administration					
Courts	\$222.05	\$17.06	\$36.00	\$7.94	\$51.37
Commonwealth's Attorney	--	\$0.68	\$3.62	--	\$27.09
Sub-Total	\$222.05	\$17.74	\$39.62	\$7.94	\$78.47
Public Safety					
Law Enforcement and Traffic Control	\$397.90	\$310.15	\$301.50	\$273.52	\$218.17
Fire and Rescue Services	\$72.67	\$219.94	\$117.99	\$94.84	\$173.50
Correction and Detention	\$331.40	\$28.63	\$97.18	\$69.03	\$102.98
Inspections	\$17.79	\$36.57	\$9.69	\$23.90	\$28.63
Other Protection	\$36.34	--	\$9.42	\$14.39	\$4.82
Sub-Total	\$856.09	\$595.29	\$535.77	\$475.68	\$528.10
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$169.13	\$211.71	\$133.49	\$260.33	\$134.58
Sanitation and Waste Removal	\$170.49	\$69.40	\$66.45	\$89.76	\$80.26
Maintenance of General Buildings and Grounds	\$17.93	\$30.52	\$80.92	\$52.38	\$50.22
Sub-Total	\$357.55	\$311.63	\$280.85	\$402.47	\$265.06
Health and Welfare					
Health	\$8.90	\$21.58	\$15.13	\$3.56	\$7.11
Mental Health and Mental Retardation	\$231.37	\$77.88	\$75.06	\$119.25	\$169.32
Welfare/Social Services	\$196.44	\$55.50	\$120.80	\$162.80	\$198.10
Sub-Total	\$436.71	\$154.96	\$210.99	\$285.61	\$374.53
Education					
Instruction	\$1,198.36	\$825.08	\$1,325.56	\$1,095.91	\$798.61
Administration, Attendance, and Health	\$50.00	\$75.33	\$165.35	\$98.95	\$59.70
Pupil Transportation Services	\$87.92	\$47.82	\$33.86	\$44.65	\$29.20
Operation and Maintenance Services	\$138.96	\$104.23	\$178.58	\$106.03	\$91.60
School Food Services and Other Non-Instructional Operations	\$68.79	\$37.98	\$140.01	\$177.08	\$41.30
Contributions to Community Colleges	\$0.19	\$0.11	\$0.74	--	\$0.25
Sub-Total	\$1,544.22	\$1,090.55	\$1,844.09	\$1,522.61	\$1,020.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26.06	\$91.86	\$101.35	\$65.88	\$86.70
Cultural Enrichment	--	\$2.52	\$0.05	--	\$9.61
Public Libraries	\$24.63	\$30.80	\$126.23	\$45.51	\$46.31
Sub-Total	\$50.69	\$125.18	\$227.62	\$111.39	\$142.62
Community Development					
Planning and Community Development	\$72.01	\$87.60	\$183.57	\$821.26	\$85.66
Environmental Management	--	--	--	--	\$0.52
Cooperative Extension Program	\$4.06	\$0.83	--	--	--
Sub-Total	\$76.06	\$88.43	\$183.57	\$821.26	\$86.18
Nondepartmental/¹					
Sub-Total	--	--	--	\$73.31	--
Grand Total	\$3,694.57	\$2,581.58	\$3,557.14	\$3,928.99	\$2,633.73

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

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Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	\$1.45	\$4.44	\$2.95	\$6.52	\$3.62
General and Financial Administration	\$139.97	\$84.07	\$43.42	\$87.42	\$82.72
Board of Elections	\$7.51	\$2.19	\$2.43	\$4.01	\$11.24
Sub-Total	\$148.93	\$90.70	\$48.81	\$97.96	\$97.58
Judicial Administration					
Courts	\$24.57	\$12.62	\$7.36	\$31.94	\$9.29
Commonwealth's Attorney	--	\$13.35	\$1.66	\$16.36	--
Sub-Total	\$24.57	\$25.97	\$9.02	\$48.30	\$9.29
Public Safety					
Law Enforcement and Traffic Control	\$174.08	\$129.79	\$100.10	\$171.38	\$165.00
Fire and Rescue Services	\$40.31	\$82.49	\$87.92	\$129.22	\$112.39
Correction and Detention	\$11.47	\$86.63	\$22.62	\$229.02	\$17.01
Inspections	\$7.27	\$14.24	\$9.71	\$10.22	\$2.29
Other Protection	\$8.71	\$17.49	\$1.92	\$14.73	\$5.50
Sub-Total	\$241.83	\$330.63	\$222.27	\$554.56	\$302.19
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$272.85	\$94.13	\$175.87	\$117.44	\$124.47
Sanitation and Waste Removal	\$184.59	\$77.72	\$74.96	\$47.90	\$99.48
Maintenance of General Buildings and Grounds	\$11.13	\$38.54	\$13.07	\$23.36	\$44.68
Sub-Total	\$468.57	\$210.38	\$263.90	\$188.70	\$268.63
Health and Welfare					
Health	\$12.10	\$24.24	\$6.34	\$6.39	\$17.92
Mental Health and Mental Retardation	\$157.88	\$103.48	\$64.92	\$124.36	\$134.12
Welfare/Social Services	\$195.81	\$146.91	\$86.87	\$176.53	\$83.66
Sub-Total	\$365.78	\$274.63	\$158.13	\$307.28	\$235.70
Education					
Instruction	\$897.01	\$794.20	\$558.80	\$1,005.97	\$419.04
Administration, Attendance, and Health	\$65.67	\$53.81	\$40.39	\$61.56	\$51.84
Pupil Transportation Services	\$45.67	\$38.85	\$19.00	\$21.74	\$53.68
Operation and Maintenance Services	\$115.75	\$113.63	\$79.99	\$206.69	\$42.85
School Food Services and Other Non-Instructional Operations	\$59.62	\$48.84	\$30.10	\$63.33	\$36.00
Contributions to Community Colleges	\$1.22	--	\$0.67	\$2.88	--
Sub-Total	\$1,184.92	\$1,049.34	\$728.95	\$1,362.16	\$603.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$91.22	\$72.77	\$50.64	\$50.22	\$82.15
Cultural Enrichment	\$8.47	\$33.49	\$0.08	\$10.45	--
Public Libraries	\$33.99	\$16.91	\$10.05	\$23.09	\$8.24
Sub-Total	\$133.68	\$123.16	\$60.76	\$83.76	\$90.39
Community Development					
Planning and Community Development	\$8.95	\$103.14	\$12.65	\$21.44	\$89.55
Environmental Management	\$1.11	\$0.98	--	--	--
Cooperative Extension Program	--	\$1.14	--	--	--
Sub-Total	\$10.06	\$105.26	\$12.65	\$21.44	\$89.55
Nondepartmental¹					
Sub-Total	--	--	--	--	\$0.41
Grand Total	\$2,578.35	\$2,210.08	\$1,504.50	\$2,664.15	\$1,697.15

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

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Staff, Commission on Local Government

Table 2.2

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of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2000

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Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	\$4.54	\$8.37	\$14.81	\$2.62	\$3.45
General and Financial Administration	\$130.17	\$73.45	\$92.02	\$108.29	\$68.53
Board of Elections	\$1.74	\$4.52	\$6.41	\$5.10	\$1.98
Sub-Total	\$136.46	\$86.34	\$113.23	\$116.02	\$73.96
Judicial Administration					
Courts	\$29.95	\$16.24	\$14.37	\$76.27	\$19.01
Commonwealth's Attorney	\$13.10	\$4.01	\$3.46	\$24.83	\$12.13
Sub-Total	\$43.05	\$20.25	\$17.83	\$101.10	\$31.13
Public Safety					
Law Enforcement and Traffic Control	\$199.30	\$190.27	\$130.49	\$257.37	\$160.59
Fire and Rescue Services	\$160.66	\$50.12	\$69.01	\$93.17	\$115.23
Correction and Detention	\$94.62	\$26.74	\$23.08	\$153.20	\$75.50
Inspections	\$0.03	\$16.17	\$9.99	\$14.82	\$9.60
Other Protection	\$12.90	\$24.73	\$14.40	\$3.69	\$5.29
Sub-Total	\$467.51	\$308.02	\$246.97	\$522.26	\$366.21
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$184.72	\$110.92	\$50.74	\$160.46	\$78.67
Sanitation and Waste Removal	\$61.15	\$37.37	\$47.43	\$101.89	\$39.43
Maintenance of General Buildings and Grounds	\$71.34	\$10.00	\$47.67	\$29.50	\$26.67
Sub-Total	\$317.21	\$158.29	\$145.84	\$291.85	\$144.77
Health and Welfare					
Health	\$10.83	\$12.48	\$2.88	\$8.81	\$12.72
Mental Health and Mental Retardation	\$118.76	\$61.64	\$52.03	\$101.04	\$72.66
Welfare/Social Services	\$258.31	\$123.10	\$168.15	\$142.41	\$220.84
Sub-Total	\$387.90	\$197.22	\$223.07	\$252.27	\$306.21
Education					
Instruction	\$764.88	\$1,074.43	\$1,071.90	\$972.93	\$934.07
Administration, Attendance, and Health	\$37.95	\$72.11	\$95.95	\$178.94	\$71.21
Pupil Transportation Services	\$39.16	\$49.89	\$64.77	\$43.31	\$58.38
Operation and Maintenance Services	\$92.52	\$141.96	\$149.77	\$110.54	\$110.92
School Food Services and Other Non-Instructional Operations	\$37.08	\$41.49	\$52.07	\$62.44	\$112.54
Contributions to Community Colleges	--	--	\$0.64	\$0.66	--
Sub-Total	\$971.58	\$1,379.88	\$1,435.10	\$1,368.82	\$1,287.11
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$30.15	\$31.35	\$68.42	\$42.55	\$79.86
Cultural Enrichment	\$3.27	\$12.78	--	--	\$12.64
Public Libraries	\$24.49	\$40.96	\$35.23	\$30.18	\$17.06
Sub-Total	\$57.91	\$85.09	\$103.65	\$72.74	\$109.56
Community Development					
Planning and Community Development	\$121.86	\$43.77	\$19.23	\$77.90	\$77.08
Environmental Management	\$0.13	\$0.13	--	--	\$0.46
Cooperative Extension Program	\$0.40	\$2.44	\$2.09	--	\$1.14
Sub-Total	\$122.39	\$46.33	\$21.32	\$77.90	\$78.68
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,504.00	\$2,281.43	\$2,307.00	\$2,802.95	\$2,397.65

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	\$4.22	\$4.96	\$6.98	\$4.70	\$3.69
General and Financial Administration	\$57.55	\$146.67	\$78.15	\$89.92	\$125.57
Board of Elections	\$2.18	\$14.81	\$7.66	\$8.30	\$3.47
Sub-Total	\$63.95	\$166.44	\$92.78	\$102.91	\$132.73
Judicial Administration					
Courts	\$21.60	\$64.99	\$51.65	\$11.22	\$28.77
Commonwealth's Attorney	\$19.07	\$5.18	\$24.53	--	\$15.51
Sub-Total	\$40.67	\$70.17	\$76.18	\$11.22	\$44.28
Public Safety					
Law Enforcement and Traffic Control	\$199.18	\$285.90	\$181.97	\$110.94	\$168.58
Fire and Rescue Services	\$117.81	\$32.89	\$134.86	\$111.31	\$143.39
Correction and Detention	\$113.69	\$18.61	\$166.94	\$14.86	\$120.02
Inspections	\$16.54	\$11.95	\$0.62	\$9.38	\$23.64
Other Protection	\$26.99	\$19.40	\$3.12	\$3.62	\$18.89
Sub-Total	\$474.21	\$368.76	\$487.51	\$250.11	\$474.52
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$132.27	\$230.27	\$77.78	\$76.76	\$74.73
Sanitation and Waste Removal	\$56.10	\$88.89	\$29.39	\$32.73	\$78.12
Maintenance of General Buildings and Grounds	\$48.42	\$38.18	\$75.72	\$8.06	\$37.69
Sub-Total	\$236.79	\$357.34	\$182.88	\$117.55	\$190.54
Health and Welfare					
Health	\$34.44	\$10.85	\$19.80	\$14.86	\$12.39
Mental Health and Mental Retardation	\$59.93	\$110.23	\$57.91	\$51.16	\$84.88
Welfare/Social Services	\$200.28	\$232.94	\$356.01	\$17.86	\$198.24
Sub-Total	\$294.65	\$354.01	\$433.72	\$83.88	\$295.50
Education					
Instruction	\$863.82	\$1,060.97	\$947.33	\$944.67	\$871.43
Administration, Attendance, and Health	\$52.99	\$81.75	\$84.31	\$95.19	\$54.33
Pupil Transportation Services	\$37.63	\$31.27	\$35.50	\$46.01	\$37.28
Operation and Maintenance Services	\$117.24	\$190.94	\$125.34	\$109.62	\$143.46
School Food Services and Other Non-Instructional Operations	\$59.19	\$57.37	\$70.47	\$35.59	\$64.89
Contributions to Community Colleges	\$0.03	\$4.32	--	--	--
Sub-Total	\$1,130.90	\$1,426.61	\$1,262.94	\$1,231.07	\$1,171.39
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$61.01	\$105.31	\$28.98	\$52.27	\$52.68
Cultural Enrichment	\$45.36	\$4.68	\$0.33	--	\$15.60
Public Libraries	\$23.07	\$17.07	\$21.42	\$36.89	\$16.03
Sub-Total	\$129.43	\$127.05	\$50.73	\$89.16	\$84.31
Community Development					
Planning and Community Development	\$78.99	\$51.50	\$47.63	\$23.11	\$19.43
Environmental Management	--	--	\$0.19	--	--
Cooperative Extension Program	--	--	\$1.84	--	--
Sub-Total	\$78.99	\$51.50	\$49.67	\$23.11	\$19.43
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,449.60	\$2,921.88	\$2,636.41	\$1,908.99	\$2,412.70

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	\$3.17	\$7.35	\$6.67	\$11.35	\$6.63
General and Financial Administration	\$85.41	\$145.81	\$95.99	\$89.02	\$75.74
Board of Elections	\$4.40	\$3.31	\$2.22	\$6.69	\$3.07
Sub-Total	\$92.98	\$156.47	\$104.89	\$107.06	\$85.45
Judicial Administration					
Courts	\$38.02	\$38.45	\$20.79	\$38.91	\$26.66
Commonwealth's Attorney	\$11.03	\$15.93	\$13.36	\$10.97	\$13.76
Sub-Total	\$49.05	\$54.38	\$34.15	\$49.88	\$40.42
Public Safety					
Law Enforcement and Traffic Control	\$129.40	\$274.78	\$146.71	\$189.18	\$144.21
Fire and Rescue Services	\$52.91	\$296.13	\$150.90	\$158.14	\$77.95
Correction and Detention	\$37.88	\$104.38	\$107.83	\$13.59	\$41.86
Inspections	\$6.81	\$13.01	\$9.72	\$16.58	\$9.47
Other Protection	\$3.44	\$10.97	\$30.96	\$13.10	\$1.02
Sub-Total	\$230.44	\$699.27	\$446.11	\$390.60	\$274.51
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$118.43	\$102.90	\$83.47	\$149.61	\$128.22
Sanitation and Waste Removal	\$64.04	\$72.12	\$54.10	\$147.52	\$67.74
Maintenance of General Buildings and Grounds	\$10.50	\$32.50	\$57.22	\$32.70	\$62.29
Sub-Total	\$192.98	\$207.51	\$194.79	\$329.83	\$258.25
Health and Welfare					
Health	\$4.17	\$25.23	\$10.38	\$9.82	\$9.41
Mental Health and Mental Retardation	\$95.89	\$118.01	\$116.54	\$93.00	\$177.81
Welfare/Social Services	\$83.21	\$399.33	\$263.12	\$48.89	\$136.95
Sub-Total	\$183.27	\$542.57	\$390.04	\$151.71	\$324.16
Education					
Instruction	\$534.99	\$928.13	\$853.93	\$878.43	\$738.02
Administration, Attendance, and Health	\$37.85	\$80.35	\$39.77	\$40.73	\$44.91
Pupil Transportation Services	\$13.03	\$60.29	\$38.87	\$25.26	\$20.38
Operation and Maintenance Services	\$79.23	\$114.27	\$124.68	\$101.17	\$70.48
School Food Services and Other Non-Instructional Operations	\$24.16	\$48.36	\$43.52	\$45.73	\$35.82
Contributions to Community Colleges	--	\$0.50	--	--	\$4.65
Sub-Total	\$689.27	\$1,231.90	\$1,100.76	\$1,091.32	\$914.26
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$33.58	\$78.39	\$47.78	\$125.63	\$73.12
Cultural Enrichment	--	\$36.42	\$3.02	\$7.07	\$19.65
Public Libraries	\$26.54	\$22.17	\$21.99	\$27.55	\$35.42
Sub-Total	\$60.12	\$136.98	\$72.79	\$160.26	\$128.20
Community Development					
Planning and Community Development	\$31.78	\$50.81	\$49.37	\$20.42	\$26.28
Environmental Management	\$1.93	\$3.70	--	--	--
Cooperative Extension Program	--	--	\$0.60	\$0.77	--
Sub-Total	\$33.71	\$54.51	\$49.98	\$21.19	\$26.28
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,531.82	\$3,083.59	\$2,393.50	\$2,301.86	\$2,051.53

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	\$5.73	\$2.10	\$13.05	\$14.28	\$3.77
General and Financial Administration	\$80.64	\$53.65	\$76.69	\$122.09	\$75.41
Board of Elections	\$2.43	\$1.77	\$3.84	\$8.42	\$3.57
Sub-Total	\$88.79	\$57.51	\$93.58	\$144.79	\$82.75
Judicial Administration					
Courts	\$44.35	\$11.49	\$36.59	\$29.93	\$34.52
Commonwealth's Attorney	\$19.03	\$9.69	\$14.27	--	\$17.74
Sub-Total	\$63.38	\$21.18	\$50.86	\$29.93	\$52.26
Public Safety					
Law Enforcement and Traffic Control	\$113.75	\$144.56	\$155.81	\$221.39	\$194.48
Fire and Rescue Services	\$118.90	\$67.34	\$85.25	\$164.28	\$88.69
Correction and Detention	\$79.31	\$36.79	\$46.16	\$160.85	\$102.41
Inspections	\$22.25	\$3.11	\$13.29	\$17.55	\$16.07
Other Protection	\$28.90	\$5.04	\$39.21	\$1.87	\$9.82
Sub-Total	\$363.10	\$256.84	\$339.73	\$565.94	\$411.47
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$52.04	\$84.92	\$135.83	\$114.93	\$77.46
Sanitation and Waste Removal	\$25.82	\$54.27	\$46.56	\$34.65	\$39.30
Maintenance of General Buildings and Grounds	\$25.51	\$61.29	\$44.50	\$85.61	\$115.53
Sub-Total	\$103.37	\$200.48	\$226.88	\$235.19	\$232.30
Health and Welfare					
Health	\$64.22	\$5.60	\$8.80	\$14.12	\$7.96
Mental Health and Mental Retardation	\$64.41	\$56.63	\$158.70	\$106.11	\$74.52
Welfare/Social Services	\$138.05	\$83.73	\$193.65	\$84.61	\$251.37
Sub-Total	\$266.68	\$145.97	\$361.14	\$204.85	\$333.85
Education					
Instruction	\$849.11	\$929.61	\$843.32	\$399.22	\$928.72
Administration, Attendance, and Health	\$53.26	\$36.71	\$53.08	\$48.43	\$76.36
Pupil Transportation Services	\$63.46	\$46.83	\$41.37	\$38.31	\$33.40
Operation and Maintenance Services	\$100.41	\$118.52	\$111.54	\$66.99	\$128.28
School Food Services and Other Non-Instructional Operations	\$57.20	\$44.19	\$41.80	\$20.61	\$44.41
Contributions to Community Colleges	--	\$0.01	\$5.01	--	\$0.63
Sub-Total	\$1,123.44	\$1,175.87	\$1,096.11	\$573.57	\$1,211.80
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$38.65	\$42.85	\$58.87	\$80.85	\$90.10
Cultural Enrichment	--	\$15.28	\$7.46	--	\$1.34
Public Libraries	\$11.55	\$24.49	\$37.96	\$60.55	\$17.15
Sub-Total	\$50.20	\$82.61	\$104.29	\$141.40	\$108.59
Community Development					
Planning and Community Development	\$46.74	\$77.96	\$21.51	\$237.93	\$23.95
Environmental Management	--	\$0.37	\$1.13	--	--
Cooperative Extension Program	\$1.08	\$0.53	--	--	--
Sub-Total	\$47.82	\$78.86	\$22.64	\$237.93	\$23.95
Nondepartmental/¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,106.78	\$2,019.32	\$2,295.24	\$2,133.59	\$2,456.97

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, FY 2000*,

Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Estimates" (electronic population dataset), September 20, 2001.

Staff, Commission on Local Government

Table 3.1
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2000

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.23%	0.21%	0.22%
General and Financial Administration	3.65%	3.78%	3.70%
Board of Elections	0.16%	0.13%	0.15%
Sub-Total	4.03%	4.13%	4.07%
Judicial Administration			
Courts	1.26%	1.20%	1.24%
Commonwealth's Attorney	0.42%	0.55%	0.47%
Sub-Total	1.68%	1.75%	1.71%
Public Safety			
Law Enforcement and Traffic Control	5.28%	7.43%	6.10%
Fire and Rescue Services	3.32%	5.23%	4.05%
Correction and Detention	2.81%	3.35%	3.02%
Inspections	0.54%	0.51%	0.53%
Other Protection	0.56%	0.56%	0.56%
Sub-Total	12.51%	17.09%	14.26%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.87%	4.54%	2.27%
Sanitation and Waste Removal	2.45%	2.62%	2.51%
Maintenance of General Buildings and Grounds	1.25%	1.89%	1.49%
Sub-Total	4.56%	9.04%	6.27%
Health and Welfare			
Health	1.08%	0.80%	0.97%
Mental Health and Mental Retardation	3.72%	3.63%	3.69%
Welfare/Social Services	6.26%	7.85%	6.87%
Sub-Total	11.06%	12.29%	11.53%
Education			
Instruction	46.05%	37.15%	42.65%
Administration, Attendance, and Health	2.62%	2.34%	2.51%
Pupil Transportation Services	3.19%	1.85%	2.68%
Operation and Maintenance Services	5.89%	4.92%	5.52%
School Food Services and Other Non-Instructional Operations	2.43%	2.25%	2.36%
Contributions to Community Colleges	0.03%	0.01%	0.02%
Sub-Total	60.22%	48.51%	55.74%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.94%	2.51%	2.16%
Cultural Enrichment	0.16%	0.69%	0.36%
Public Libraries	1.24%	1.01%	1.15%
Sub-Total	3.34%	4.21%	3.67%
Community Development			
Planning and Community Development	2.36%	2.90%	2.57%
Environmental Management	0.12%	0.04%	0.09%
Cooperative Extension Program	0.10%	0.03%	0.07%
Sub-Total	2.58%	2.97%	2.73%
Nondepartmental¹			
Sub-Total	0.02%	0.01%	0.02%
Grand Total	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	0.34%	0.21%	0.27%	1.20%	0.51%
General and Financial Administration	2.30%	2.73%	3.90%	4.64%	2.09%
Board of Elections	0.24%	0.17%	0.27%	0.33%	0.26%
Sub-Total	2.88%	3.10%	4.44%	6.18%	2.85%
Judicial Administration					
Courts	1.62%	1.25%	2.02%	0.77%	2.20%
Commonwealth's Attorney	0.40%	0.39%	0.65%	0.91%	0.75%
Sub-Total	2.01%	1.64%	2.66%	1.67%	2.94%
Public Safety					
Law Enforcement and Traffic Control	1.93%	6.19%	2.75%	5.08%	3.89%
Fire and Rescue Services	3.04%	1.77%	1.34%	0.66%	1.39%
Correction and Detention	2.57%	1.48%	2.52%	3.39%	2.95%
Inspections	0.19%	0.50%	0.34%	0.53%	0.32%
Other Protection	0.97%	0.01%	0.19%	0.36%	2.18%
Sub-Total	8.69%	9.96%	7.15%	10.02%	10.72%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.19%	0.90%	--	0.02%	0.04%
Sanitation and Waste Removal	3.52%	0.14%	4.55%	0.82%	3.18%
Maintenance of General Buildings and Grounds	0.96%	0.69%	2.76%	1.03%	1.02%
Sub-Total	4.68%	1.72%	7.30%	1.87%	4.24%
Health and Welfare					
Health	0.69%	0.44%	0.28%	0.53%	0.57%
Mental Health and Mental Retardation	6.73%	3.38%	6.20%	7.30%	3.89%
Welfare/Social Services	8.39%	7.49%	5.85%	4.96%	5.77%
Sub-Total	15.81%	11.31%	12.32%	12.80%	10.23%
Education					
Instruction	46.99%	47.32%	48.70%	49.15%	50.89%
Administration, Attendance, and Health	2.60%	3.11%	3.18%	3.63%	2.53%
Pupil Transportation Services	4.17%	4.23%	3.17%	3.71%	4.30%
Operation and Maintenance Services	5.85%	5.55%	5.73%	6.27%	5.61%
School Food Services and Other Non-Instructional Operations	3.44%	2.03%	3.02%	2.74%	2.99%
Contributions to Community Colleges	0.08%	0.01%	0.02%	0.004%	0.004%
Sub-Total	63.14%	62.25%	63.82%	65.51%	66.32%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.75%	0.90%	0.78%	0.52%	0.60%
Cultural Enrichment	0.01%	0.05%	--	--	--
Public Libraries	0.63%	1.65%	0.28%	0.69%	1.24%
Sub-Total	1.39%	2.60%	1.06%	1.21%	1.84%
Community Development					
Planning and Community Development	1.12%	7.31%	1.23%	0.19%	0.70%
Environmental Management	0.11%	0.03%	--	0.07%	0.02%
Cooperative Extension Program	0.17%	0.08%	--	0.48%	0.13%
Sub-Total	1.40%	7.42%	1.23%	0.73%	0.85%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	2.69%	0.11%	0.16%	0.48%	0.22%
General and Financial Administration	2.95%	5.66%	3.02%	3.51%	2.31%
Board of Elections	0.34%	0.09%	0.15%	0.42%	0.14%
Sub-Total	5.98%	5.87%	3.33%	4.40%	2.68%
Judicial Administration					
Courts	0.70%	1.78%	1.12%	1.65%	0.78%
Commonwealth's Attorney	0.71%	0.58%	0.43%	0.56%	0.50%
Sub-Total	1.42%	2.36%	1.55%	2.21%	1.28%
Public Safety					
Law Enforcement and Traffic Control	5.62%	7.64%	3.21%	4.81%	4.74%
Fire and Rescue Services	0.54%	4.73%	2.16%	2.18%	1.31%
Correction and Detention	0.25%	3.92%	1.94%	1.47%	2.20%
Inspections	0.27%	0.61%	0.35%	0.47%	0.52%
Other Protection	0.55%	0.93%	0.94%	0.46%	0.85%
Sub-Total	7.23%	17.84%	8.60%	9.39%	9.62%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	2.11%	0.18%	--	--
Sanitation and Waste Removal	5.04%	1.82%	0.79%	6.46%	5.44%
Maintenance of General Buildings and Grounds	2.17%	1.79%	0.87%	0.84%	0.89%
Sub-Total	7.21%	5.72%	1.83%	7.30%	6.32%
Health and Welfare					
Health	0.43%	3.72%	0.43%	0.44%	0.60%
Mental Health and Mental Retardation	2.62%	2.39%	3.94%	4.90%	1.89%
Welfare/Social Services	4.81%	10.77%	5.70%	4.39%	7.49%
Sub-Total	7.86%	16.87%	10.07%	9.73%	9.98%
Education					
Instruction	49.59%	30.70%	57.58%	43.76%	49.12%
Administration, Attendance, and Health	3.00%	2.96%	2.00%	2.61%	2.15%
Pupil Transportation Services	4.23%	1.16%	3.53%	4.80%	4.82%
Operation and Maintenance Services	9.06%	3.99%	5.61%	6.13%	5.74%
School Food Services and Other Non-Instructional Operations	3.18%	0.88%	2.87%	3.33%	4.08%
Contributions to Community Colleges	0.002%	0.01%	0.04%	0.02%	0.002%
Sub-Total	69.06%	39.69%	71.63%	60.64%	65.91%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.27%	4.96%	0.91%	2.07%	0.83%
Cultural Enrichment	0.14%	1.79%	0.06%	--	0.04%
Public Libraries	0.47%	2.20%	0.90%	1.50%	1.30%
Sub-Total	0.88%	8.94%	1.88%	3.57%	2.17%
Community Development					
Planning and Community Development	0.04%	2.50%	0.97%	1.63%	1.89%
Environmental Management	0.14%	--	0.02%	0.81%	0.04%
Cooperative Extension Program	0.18%	0.21%	0.10%	0.30%	0.10%
Sub-Total	0.36%	2.71%	1.10%	2.74%	2.03%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Bland County	Botetourt County	Brunswick County	Buchanan County	Buckingham County
General Government Administration					
Legislative	0.30%	0.35%	0.71%	0.55%	0.38%
General and Financial Administration	6.27%	2.81%	3.15%	2.34%	2.79%
Board of Elections	0.52%	0.21%	0.12%	0.23%	0.31%
Sub-Total	7.09%	3.36%	3.98%	3.12%	3.48%
Judicial Administration					
Courts	1.50%	1.15%	0.72%	1.08%	1.43%
Commonwealth's Attorney	0.69%	0.66%	0.83%	0.60%	0.60%
Sub-Total	2.20%	1.81%	1.54%	1.68%	2.03%
Public Safety					
Law Enforcement and Traffic Control	3.96%	6.22%	5.20%	2.41%	3.84%
Fire and Rescue Services	8.69%	1.89%	0.98%	0.54%	0.89%
Correction and Detention	0.73%	1.77%	2.27%	1.69%	1.77%
Inspections	0.13%	0.49%	0.40%	0.14%	0.47%
Other Protection	0.21%	0.26%	0.32%	0.21%	0.20%
Sub-Total	13.72%	10.62%	9.17%	4.99%	7.17%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.09%	8.65%	0.01%
Sanitation and Waste Removal	4.66%	1.57%	1.25%	3.64%	2.50%
Maintenance of General Buildings and Grounds	0.81%	0.78%	1.00%	0.99%	1.13%
Sub-Total	5.48%	2.35%	2.34%	13.28%	3.64%
Health and Welfare					
Health	0.47%	0.53%	0.36%	0.43%	0.35%
Mental Health and Mental Retardation	4.10%	1.94%	5.19%	7.37%	2.64%
Welfare/Social Services	5.13%	4.23%	7.35%	9.17%	7.62%
Sub-Total	9.69%	6.70%	12.90%	16.97%	10.60%
Education					
Instruction	44.23%	52.18%	49.35%	40.86%	52.19%
Administration, Attendance, and Health	3.28%	2.41%	2.13%	1.68%	3.39%
Pupil Transportation Services	4.04%	3.97%	5.18%	3.63%	4.26%
Operation and Maintenance Services	5.63%	7.40%	6.95%	7.43%	8.77%
School Food Services and Other Non-Instructional Operations	2.74%	2.81%	3.98%	2.90%	3.22%
Contributions to Community Colleges	0.06%	0.01%	0.01%	0.24%	0.04%
Sub-Total	59.97%	68.78%	67.61%	56.74%	71.86%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.01%	1.16%	0.20%	0.85%	0.36%
Cultural Enrichment	--	--	0.08%	--	0.04%
Public Libraries	0.82%	1.41%	0.94%	0.67%	0.25%
Sub-Total	0.83%	2.57%	1.23%	1.52%	0.65%
Community Development					
Planning and Community Development	0.30%	3.63%	1.04%	1.50%	0.31%
Environmental Management	0.08%	0.04%	0.05%	0.11%	0.03%
Cooperative Extension Program	0.63%	0.13%	0.14%	0.09%	0.23%
Sub-Total	1.01%	3.80%	1.23%	1.70%	0.57%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	0.15%	0.25%	0.36%	0.26%	0.30%
General and Financial Administration	2.88%	4.35%	1.73%	5.96%	2.98%
Board of Elections	0.17%	0.21%	0.31%	0.33%	0.36%
Sub-Total	3.20%	4.81%	2.40%	6.56%	3.64%
Judicial Administration					
Courts	1.17%	0.55%	1.62%	1.53%	1.80%
Commonwealth's Attorney	0.66%	0.23%	0.62%	0.56%	0.38%
Sub-Total	1.83%	0.78%	2.24%	2.10%	2.18%
Public Safety					
Law Enforcement and Traffic Control	3.82%	4.43%	2.67%	3.07%	3.88%
Fire and Rescue Services	1.08%	1.22%	1.57%	0.84%	1.02%
Correction and Detention	2.48%	6.00%	2.13%	3.04%	3.16%
Inspections	0.28%	0.47%	0.25%	0.53%	0.05%
Other Protection	0.36%	1.82%	0.53%	0.80%	0.57%
Sub-Total	8.03%	13.93%	7.15%	8.28%	8.68%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.17%	0.01%	--	--	--
Sanitation and Waste Removal	1.03%	2.22%	1.69%	1.68%	2.18%
Maintenance of General Buildings and Grounds	1.27%	1.50%	1.33%	2.90%	0.76%
Sub-Total	2.47%	3.73%	3.02%	4.58%	2.94%
Health and Welfare					
Health	0.44%	0.98%	0.41%	0.52%	0.35%
Mental Health and Mental Retardation	3.59%	5.64%	10.37%	0.56%	7.42%
Welfare/Social Services	7.11%	5.49%	7.02%	8.97%	7.69%
Sub-Total	11.14%	12.10%	17.80%	10.05%	15.45%
Education					
Instruction	54.17%	46.43%	48.22%	43.59%	48.84%
Administration, Attendance, and Health	2.41%	2.01%	1.96%	3.45%	2.92%
Pupil Transportation Services	3.93%	5.14%	4.42%	4.41%	3.14%
Operation and Maintenance Services	6.53%	5.64%	5.78%	10.13%	7.48%
School Food Services and Other Non-Instructional Operations	3.25%	2.91%	5.09%	2.38%	3.43%
Contributions to Community Colleges	0.002%	0.01%	0.06%	0.005%	0.01%
Sub-Total	70.29%	62.15%	65.53%	63.96%	65.82%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.16%	0.52%	0.68%	1.67%	0.10%
Cultural Enrichment	--	--	--	0.20%	0.01%
Public Libraries	1.00%	0.36%	0.40%	0.33%	0.80%
Sub-Total	2.15%	0.88%	1.09%	2.20%	0.91%
Community Development					
Planning and Community Development	0.79%	1.32%	0.23%	1.82%	0.15%
Environmental Management	0.01%	0.09%	0.01%	0.06%	0.03%
Cooperative Extension Program	0.08%	0.21%	0.16%	0.38%	0.19%
Sub-Total	0.88%	1.62%	0.40%	2.26%	0.37%
Nondepartmental¹					
Sub-Total	--	--	0.37%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	0.14%	0.26%	0.71%	0.35%	0.37%
General and Financial Administration	4.07%	4.41%	5.87%	2.46%	3.80%
Board of Elections	0.13%	0.30%	0.28%	0.17%	0.45%
Sub-Total	4.34%	4.97%	6.86%	2.97%	4.63%
Judicial Administration					
Courts	1.63%	0.55%	1.38%	1.74%	2.13%
Commonwealth's Attorney	0.42%	0.89%	0.93%	0.63%	0.52%
Sub-Total	2.06%	1.44%	2.31%	2.37%	2.66%
Public Safety					
Law Enforcement and Traffic Control	7.21%	4.50%	5.39%	3.37%	3.82%
Fire and Rescue Services	5.16%	0.78%	0.46%	1.02%	1.29%
Correction and Detention	3.86%	2.29%	0.38%	2.79%	4.50%
Inspections	0.67%	0.72%	0.48%	0.62%	0.38%
Other Protection	0.16%	0.90%	0.35%	1.93%	0.67%
Sub-Total	17.06%	9.19%	7.07%	9.72%	10.64%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.57%	--	--	--	--
Sanitation and Waste Removal	1.16%	1.53%	7.35%	2.60%	2.62%
Maintenance of General Buildings and Grounds	0.74%	2.68%	0.56%	0.94%	1.91%
Sub-Total	2.48%	4.21%	7.90%	3.54%	4.53%
Health and Welfare					
Health	0.46%	0.77%	0.39%	0.44%	0.47%
Mental Health and Mental Retardation	4.12%	3.04%	3.11%	4.95%	4.51%
Welfare/Social Services	3.04%	5.95%	7.86%	9.04%	6.84%
Sub-Total	7.63%	9.76%	11.36%	14.43%	11.83%
Education					
Instruction	46.84%	51.14%	47.67%	49.94%	43.37%
Administration, Attendance, and Health	2.52%	2.63%	2.27%	2.36%	3.48%
Pupil Transportation Services	2.69%	2.47%	3.25%	3.38%	6.08%
Operation and Maintenance Services	7.63%	6.10%	6.87%	5.72%	7.01%
School Food Services and Other Non-Instructional Operations	2.18%	2.17%	2.65%	3.05%	3.40%
Contributions to Community Colleges	--	0.03%	0.004%	0.01%	0.01%
Sub-Total	61.85%	64.55%	62.71%	64.45%	63.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.35%	2.40%	--	0.46%	0.17%
Cultural Enrichment	0.03%	0.02%	--	--	--
Public Libraries	1.14%	0.78%	0.03%	0.81%	0.34%
Sub-Total	2.51%	3.19%	0.03%	1.27%	0.51%
Community Development					
Planning and Community Development	2.03%	2.28%	0.58%	1.00%	1.45%
Environmental Management	--	0.10%	0.69%	0.04%	0.04%
Cooperative Extension Program	0.05%	0.31%	0.50%	0.20%	0.35%
Sub-Total	2.08%	2.69%	1.77%	1.25%	1.84%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	0.31%	0.45%	1.40%	0.14%	0.34%
General and Financial Administration	3.42%	2.66%	3.24%	3.92%	4.65%
Board of Elections	0.31%	0.20%	0.33%	0.09%	0.21%
Sub-Total	4.04%	3.32%	4.96%	4.14%	5.20%
Judicial Administration					
Courts	1.15%	1.40%	1.74%	0.90%	1.82%
Commonwealth's Attorney	0.64%	0.33%	0.82%	0.08%	0.52%
Sub-Total	1.79%	1.73%	2.57%	0.98%	2.34%
Public Safety					
Law Enforcement and Traffic Control	2.30%	4.58%	3.70%	5.65%	5.50%
Fire and Rescue Services	0.60%	1.57%	0.89%	4.53%	2.05%
Correction and Detention	2.53%	1.84%	6.35%	1.94%	1.19%
Inspections	0.16%	0.52%	0.56%	0.49%	0.27%
Other Protection	0.46%	0.43%	0.36%	0.42%	0.84%
Sub-Total	6.05%	8.94%	11.86%	13.04%	9.86%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.25%	0.08%	--	0.69%	--
Sanitation and Waste Removal	3.14%	3.54%	5.04%	3.63%	3.27%
Maintenance of General Buildings and Grounds	0.70%	2.15%	1.38%	1.26%	5.25%
Sub-Total	6.09%	5.77%	6.41%	5.59%	8.52%
Health and Welfare					
Health	0.55%	0.42%	0.55%	2.04%	0.34%
Mental Health and Mental Retardation	5.18%	2.84%	4.19%	3.73%	4.45%
Welfare/Social Services	9.53%	7.26%	7.15%	7.24%	4.18%
Sub-Total	15.26%	10.53%	11.89%	13.00%	8.97%
Education					
Instruction	43.13%	49.47%	44.53%	43.49%	47.99%
Administration, Attendance, and Health	3.43%	1.70%	3.48%	2.58%	1.90%
Pupil Transportation Services	4.90%	4.92%	3.62%	2.39%	3.57%
Operation and Maintenance Services	5.81%	7.19%	6.09%	5.00%	4.98%
School Food Services and Other Non-Instructional Operations	4.23%	4.31%	2.52%	1.98%	2.24%
Contributions to Community Colleges	0.28%	0.005%	0.03%	0.01%	0.03%
Sub-Total	61.78%	67.60%	60.26%	55.44%	60.71%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	0.35%	0.68%	2.83%	1.12%
Cultural Enrichment	--	--	--	0.05%	--
Public Libraries	1.06%	0.66%	0.49%	1.22%	1.08%
Sub-Total	1.23%	1.00%	1.17%	4.10%	2.19%
Community Development					
Planning and Community Development	3.53%	0.91%	0.31%	3.53%	1.88%
Environmental Management	--	0.20%	0.39%	0.17%	0.19%
Cooperative Extension Program	0.23%	--	0.17%	0.003%	0.14%
Sub-Total	3.76%	1.11%	0.87%	3.70%	2.21%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	0.15%	0.43%	0.32%	0.15%	0.40%
General and Financial Administration	2.62%	2.67%	2.43%	3.45%	3.43%
Board of Elections	0.35%	0.26%	0.20%	0.10%	0.30%
Sub-Total	3.12%	3.35%	2.94%	3.71%	4.13%
Judicial Administration					
Courts	1.28%	2.85%	1.70%	0.97%	2.09%
Commonwealth's Attorney	0.88%	0.66%	0.67%	0.60%	0.61%
Sub-Total	2.16%	3.51%	2.38%	1.57%	2.70%
Public Safety					
Law Enforcement and Traffic Control	3.28%	2.14%	4.93%	4.09%	5.30%
Fire and Rescue Services	2.47%	1.66%	0.22%	2.21%	0.84%
Correction and Detention	1.53%	4.42%	1.75%	2.19%	2.75%
Inspections	0.35%	0.36%	0.37%	0.52%	0.51%
Other Protection	1.68%	0.48%	1.58%	0.72%	0.42%
Sub-Total	9.32%	9.06%	8.86%	9.71%	9.82%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.04%	0.001%
Sanitation and Waste Removal	4.14%	0.98%	0.53%	5.76%	1.62%
Maintenance of General Buildings and Grounds	3.29%	1.96%	0.73%	0.38%	1.14%
Sub-Total	7.43%	2.94%	1.26%	6.19%	2.76%
Health and Welfare					
Health	0.50%	0.62%	0.36%	0.27%	0.40%
Mental Health and Mental Retardation	5.39%	2.59%	2.31%	1.86%	4.57%
Welfare/Social Services	4.30%	7.14%	7.40%	4.85%	5.45%
Sub-Total	10.19%	10.34%	10.07%	6.98%	10.42%
Education					
Instruction	47.13%	51.37%	54.97%	50.97%	52.05%
Administration, Attendance, and Health	2.15%	2.66%	1.93%	2.96%	2.16%
Pupil Transportation Services	5.22%	4.21%	4.70%	3.20%	4.50%
Operation and Maintenance Services	5.48%	6.61%	6.44%	6.07%	5.90%
School Food Services and Other Non-Instructional Operations	3.03%	2.56%	3.38%	2.61%	2.97%
Contributions to Community Colleges	0.03%	0.03%	0.01%	0.04%	0.03%
Sub-Total	63.04%	67.45%	71.43%	65.84%	67.60%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.15%	1.76%	0.99%	2.38%	1.57%
Cultural Enrichment	--	0.04%	--	--	--
Public Libraries	0.87%	0.62%	0.70%	0.75%	0.16%
Sub-Total	1.02%	2.42%	1.69%	3.12%	1.73%
Community Development					
Planning and Community Development	3.33%	0.69%	1.23%	2.61%	0.55%
Environmental Management	0.05%	0.01%	0.01%	0.14%	0.09%
Cooperative Extension Program	0.35%	0.23%	0.13%	0.12%	0.20%
Sub-Total	3.73%	0.93%	1.37%	2.88%	0.84%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	0.66%	1.52%	0.21%	0.19%	0.54%
General and Financial Administration	3.43%	4.23%	2.17%	2.68%	3.65%
Board of Elections	0.18%	0.28%	0.33%	0.25%	0.39%
Sub-Total	4.27%	6.03%	2.72%	3.12%	4.58%
Judicial Administration					
Courts	1.28%	1.54%	1.87%	2.00%	2.79%
Commonwealth's Attorney	0.57%	1.04%	0.85%	0.32%	1.76%
Sub-Total	1.85%	2.58%	2.71%	2.32%	4.55%
Public Safety					
Law Enforcement and Traffic Control	6.08%	3.10%	3.36%	4.46%	6.44%
Fire and Rescue Services	1.48%	4.47%	1.56%	0.96%	1.79%
Correction and Detention	2.55%	2.36%	1.66%	3.53%	11.25%
Inspections	0.34%	0.83%	0.22%	0.63%	0.63%
Other Protection	0.34%	0.58%	0.18%	0.34%	2.55%
Sub-Total	10.80%	11.34%	6.98%	9.92%	22.65%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.30%	0.36%	--	--	0.09%
Sanitation and Waste Removal	0.10%	1.91%	5.73%	1.62%	4.91%
Maintenance of General Buildings and Grounds	1.81%	1.28%	0.59%	1.25%	2.52%
Sub-Total	2.21%	3.55%	6.32%	2.88%	7.52%
Health and Welfare					
Health	0.46%	0.57%	0.51%	1.06%	0.37%
Mental Health and Mental Retardation	4.60%	5.87%	7.12%	3.13%	9.38%
Welfare/Social Services	4.42%	7.25%	7.51%	5.46%	5.80%
Sub-Total	9.49%	13.69%	15.14%	9.65%	15.56%
Education					
Instruction	50.42%	44.68%	45.88%	51.19%	25.44%
Administration, Attendance, and Health	2.32%	2.27%	1.77%	4.18%	1.99%
Pupil Transportation Services	4.13%	4.58%	4.28%	3.00%	3.49%
Operation and Maintenance Services	7.04%	5.70%	7.67%	7.79%	5.52%
School Food Services and Other Non-Instructional Operations	2.62%	2.26%	3.38%	2.57%	2.73%
Contributions to Community Colleges	0.61%	0.05%	0.17%	0.02%	0.15%
Sub-Total	67.14%	59.53%	63.14%	68.75%	39.33%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.99%	1.29%	0.62%	0.27%	0.67%
Cultural Enrichment	0.09%	0.03%	0.003%	--	0.06%
Public Libraries	0.63%	0.84%	1.15%	0.96%	0.90%
Sub-Total	1.71%	2.16%	1.77%	1.22%	1.63%
Community Development					
Planning and Community Development	2.34%	0.90%	1.03%	1.91%	3.91%
Environmental Management	0.09%	0.08%	0.02%	0.03%	0.04%
Cooperative Extension Program	0.10%	0.14%	0.16%	0.20%	0.24%
Sub-Total	2.53%	1.12%	1.21%	2.14%	4.19%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	0.17%	0.25%	0.16%	0.40%	1.62%
General and Financial Administration	1.43%	2.98%	5.63%	2.31%	6.66%
Board of Elections	0.18%	0.16%	0.17%	0.19%	0.88%
Sub-Total	1.79%	3.38%	5.96%	2.90%	9.15%
Judicial Administration					
Courts	1.73%	0.85%	1.05%	1.44%	2.40%
Commonwealth's Attorney	0.80%	0.45%	0.59%	0.37%	1.29%
Sub-Total	2.52%	1.30%	1.64%	1.81%	3.69%
Public Safety					
Law Enforcement and Traffic Control	3.50%	6.58%	9.27%	4.40%	8.53%
Fire and Rescue Services	0.92%	4.08%	5.28%	1.53%	0.62%
Correction and Detention	3.40%	3.98%	4.25%	1.73%	0.27%
Inspections	0.28%	0.59%	0.62%	0.25%	0.97%
Other Protection	0.48%	0.35%	0.38%	0.35%	0.38%
Sub-Total	8.58%	15.58%	19.80%	8.26%	10.77%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.41%	3.86%	0.23%	--
Sanitation and Waste Removal	1.05%	1.48%	1.37%	1.34%	4.06%
Maintenance of General Buildings and Grounds	1.02%	0.74%	1.13%	1.03%	1.12%
Sub-Total	2.06%	2.64%	6.36%	2.60%	5.18%
Health and Welfare					
Health	0.40%	0.31%	0.24%	0.24%	1.27%
Mental Health and Mental Retardation	4.63%	3.69%	3.71%	3.91%	3.31%
Welfare/Social Services	6.28%	3.74%	4.08%	4.40%	8.73%
Sub-Total	11.32%	7.74%	8.02%	8.55%	13.31%
Education					
Instruction	52.72%	49.79%	39.78%	50.36%	41.09%
Administration, Attendance, and Health	2.61%	2.87%	2.57%	1.36%	2.92%
Pupil Transportation Services	4.68%	3.19%	2.36%	3.86%	3.49%
Operation and Maintenance Services	7.91%	4.85%	6.48%	7.26%	6.38%
School Food Services and Other Non-Instructional Operations	3.63%	3.70%	2.11%	3.00%	2.44%
Contributions to Community Colleges	0.06%	--	--	0.03%	--
Sub-Total	71.61%	64.41%	53.30%	65.86%	56.32%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.19%	1.10%	2.14%	0.81%	--
Cultural Enrichment	0.01%	--	--	0.07%	--
Public Libraries	0.46%	1.40%	1.49%	1.16%	0.44%
Sub-Total	0.66%	2.51%	3.64%	2.04%	0.44%
Community Development					
Planning and Community Development	1.24%	2.37%	1.22%	7.86%	0.34%
Environmental Management	0.10%	0.03%	--	0.02%	0.03%
Cooperative Extension Program	0.12%	0.04%	0.05%	0.09%	0.77%
Sub-Total	1.46%	2.45%	1.28%	7.97%	1.14%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 3.2
Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	0.26%	0.23%	0.33%	0.52%	0.30%
General and Financial Administration	5.66%	3.72%	4.01%	2.82%	3.96%
Board of Elections	0.13%	0.21%	0.51%	0.33%	0.48%
Sub-Total	6.05%	4.17%	4.86%	3.67%	4.74%
Judicial Administration					
Courts	0.90%	2.35%	1.75%	2.19%	1.36%
Commonwealth's Attorney	0.32%	0.51%	1.06%	0.63%	0.41%
Sub-Total	1.22%	2.86%	2.81%	2.83%	1.77%
Public Safety					
Law Enforcement and Traffic Control	1.41%	4.56%	3.41%	4.37%	3.60%
Fire and Rescue Services	2.57%	5.05%	0.81%	1.67%	1.44%
Correction and Detention	5.30%	2.77%	6.10%	2.56%	4.71%
Inspections	0.42%	0.77%	0.36%	0.20%	0.59%
Other Protection	0.19%	0.25%	0.23%	0.65%	0.33%
Sub-Total	9.89%	13.40%	10.92%	9.45%	10.66%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.21%	--	--	--	--
Sanitation and Waste Removal	2.15%	1.05%	2.33%	0.52%	3.66%
Maintenance of General Buildings and Grounds	1.30%	1.71%	1.17%	0.96%	1.70%
Sub-Total	3.66%	2.76%	3.50%	1.48%	5.35%
Health and Welfare					
Health	0.69%	0.48%	0.60%	0.48%	0.54%
Mental Health and Mental Retardation	4.58%	3.56%	4.17%	3.52%	5.25%
Welfare/Social Services	4.75%	3.50%	8.17%	6.42%	5.67%
Sub-Total	10.03%	7.54%	12.93%	10.42%	11.46%
Education					
Instruction	47.10%	40.38%	43.53%	52.11%	44.47%
Administration, Attendance, and Health	2.55%	4.10%	4.46%	3.50%	3.64%
Pupil Transportation Services	4.31%	3.18%	5.70%	4.13%	4.41%
Operation and Maintenance Services	5.26%	5.62%	5.68%	5.64%	5.91%
School Food Services and Other Non-Instructional Operations	4.08%	1.71%	3.26%	2.17%	3.40%
Contributions to Community Colleges	0.29%	--	0.03%	0.02%	0.03%
Sub-Total	63.59%	54.98%	62.66%	67.57%	61.85%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.44%	3.08%	0.01%	1.44%	1.02%
Cultural Enrichment	0.12%	--	--	--	--
Public Libraries	1.08%	3.19%	1.02%	1.49%	1.62%
Sub-Total	2.65%	6.27%	1.03%	2.94%	2.64%
Community Development					
Planning and Community Development	0.69%	7.23%	0.94%	0.81%	1.26%
Environmental Management	0.03%	0.69%	0.19%	0.56%	0.04%
Cooperative Extension Program	0.10%	0.09%	0.16%	0.28%	0.21%
Sub-Total	0.81%	8.02%	1.29%	1.65%	1.51%
Nondepartmental¹					
Sub-Total	2.11%	0.01%	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	0.20%	0.30%	0.33%	0.19%	0.21%
General and Financial Administration	3.74%	1.88%	3.76%	3.28%	3.09%
Board of Elections	0.40%	0.27%	0.11%	0.24%	0.41%
Sub-Total	4.34%	2.45%	4.20%	3.71%	3.71%
Judicial Administration					
Courts	1.52%	1.81%	0.88%	1.34%	1.81%
Commonwealth's Attorney	0.96%	0.49%	0.47%	0.81%	0.81%
Sub-Total	2.48%	2.30%	1.34%	2.15%	2.61%
Public Safety					
Law Enforcement and Traffic Control	4.64%	3.10%	4.46%	4.11%	3.81%
Fire and Rescue Services	1.38%	0.36%	2.78%	2.47%	0.64%
Correction and Detention	4.04%	1.17%	1.99%	5.14%	3.10%
Inspections	0.23%	0.20%	1.09%	0.54%	0.17%
Other Protection	0.29%	0.20%	0.34%	1.33%	0.17%
Sub-Total	10.58%	5.03%	10.66%	13.59%	7.89%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.84%	1.24%	--	--
Sanitation and Waste Removal	2.51%	2.53%	0.46%	1.90%	1.84%
Maintenance of General Buildings and Grounds	0.65%	0.51%	1.06%	1.24%	0.41%
Sub-Total	3.16%	3.87%	2.76%	3.14%	2.25%
Health and Welfare					
Health	1.09%	0.52%	0.50%	1.09%	0.86%
Mental Health and Mental Retardation	5.15%	3.26%	2.67%	4.14%	7.81%
Welfare/Social Services	9.91%	10.49%	5.49%	5.37%	5.04%
Sub-Total	16.15%	14.27%	8.65%	10.60%	13.71%
Education					
Instruction	43.59%	54.65%	50.43%	50.01%	49.54%
Administration, Attendance, and Health	2.28%	1.93%	1.35%	3.44%	2.86%
Pupil Transportation Services	4.34%	3.84%	4.47%	4.89%	4.71%
Operation and Maintenance Services	4.60%	6.03%	5.94%	2.74%	5.82%
School Food Services and Other Non-Instructional Operations	3.38%	4.19%	1.99%	2.88%	3.41%
Contributions to Community Colleges	0.02%	0.05%	0.03%	0.03%	--
Sub-Total	58.21%	70.69%	64.20%	63.99%	66.34%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.69%	0.13%	3.04%	0.96%	--
Cultural Enrichment	0.23%	0.02%	0.33%	--	--
Public Libraries	0.29%	0.82%	1.56%	0.62%	0.35%
Sub-Total	1.21%	0.98%	4.92%	1.59%	0.35%
Community Development					
Planning and Community Development	3.67%	0.27%	2.85%	0.97%	2.61%
Environmental Management	0.07%	0.01%	0.30%	0.07%	0.29%
Cooperative Extension Program	0.14%	0.12%	0.12%	0.20%	0.22%
Sub-Total	3.88%	0.40%	3.27%	1.24%	3.13%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	0.73%	0.41%	0.28%	0.36%	0.21%
General and Financial Administration	2.14%	5.12%	2.45%	4.68%	2.58%
Board of Elections	0.36%	0.43%	0.23%	0.38%	0.19%
Sub-Total	3.22%	5.96%	2.96%	5.42%	2.98%
Judicial Administration					
Courts	2.60%	2.02%	2.67%	1.85%	1.01%
Commonwealth's Attorney	0.79%	1.42%	0.69%	0.52%	0.47%
Sub-Total	3.39%	3.44%	3.36%	2.37%	1.48%
Public Safety					
Law Enforcement and Traffic Control	2.64%	5.30%	3.93%	3.79%	3.18%
Fire and Rescue Services	1.41%	1.20%	1.33%	1.17%	0.59%
Correction and Detention	2.13%	5.33%	2.82%	7.93%	1.46%
Inspections	0.40%	0.52%	0.37%	0.63%	0.18%
Other Protection	0.47%	0.44%	1.42%	0.44%	0.18%
Sub-Total	7.04%	12.78%	9.85%	13.96%	5.59%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.23%	--	0.02%	--
Sanitation and Waste Removal	2.68%	4.27%	2.79%	4.10%	2.78%
Maintenance of General Buildings and Grounds	1.02%	1.54%	1.16%	2.10%	0.98%
Sub-Total	3.70%	6.05%	3.95%	6.22%	3.75%
Health and Welfare					
Health	0.41%	0.72%	0.53%	0.81%	0.41%
Mental Health and Mental Retardation	4.76%	5.22%	4.28%	7.75%	5.27%
Welfare/Social Services	5.46%	5.32%	5.39%	4.86%	6.21%
Sub-Total	10.63%	11.27%	10.20%	13.42%	11.89%
Education					
Instruction	48.47%	43.17%	49.97%	43.04%	54.39%
Administration, Attendance, and Health	2.71%	2.98%	1.83%	2.98%	2.46%
Pupil Transportation Services	6.52%	2.87%	4.56%	3.22%	3.32%
Operation and Maintenance Services	9.38%	5.38%	7.12%	4.84%	7.77%
School Food Services and Other Non-Instructional Operations	2.23%	2.78%	3.05%	2.37%	3.09%
Contributions to Community Colleges	0.07%	0.03%	0.01%	0.03%	0.03%
Sub-Total	69.38%	57.20%	66.55%	56.48%	71.06%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.00%	0.55%	0.03%	0.38%	0.55%
Cultural Enrichment	0.03%	--	0.02%	0.02%	--
Public Libraries	0.28%	0.83%	0.65%	0.51%	1.50%
Sub-Total	1.31%	1.38%	0.70%	0.90%	2.05%
Community Development					
Planning and Community Development	0.74%	1.59%	2.19%	0.80%	1.02%
Environmental Management	0.25%	0.05%	0.13%	0.27%	0.12%
Cooperative Extension Program	0.34%	0.27%	0.10%	0.17%	0.07%
Sub-Total	1.33%	1.91%	2.42%	1.24%	1.21%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	0.23%	0.55%	0.14%	0.48%	0.61%
General and Financial Administration	3.24%	5.13%	2.71%	4.23%	2.06%
Board of Elections	0.29%	0.44%	0.26%	0.49%	0.32%
Sub-Total	3.75%	6.12%	3.11%	5.20%	2.99%
Judicial Administration					
Courts	1.22%	2.52%	1.07%	2.53%	0.74%
Commonwealth's Attorney	0.76%	0.86%	0.64%	0.84%	0.59%
Sub-Total	1.98%	3.38%	1.71%	3.37%	1.33%
Public Safety					
Law Enforcement and Traffic Control	5.60%	6.24%	2.41%	3.22%	3.69%
Fire and Rescue Services	1.50%	1.48%	0.94%	1.58%	1.13%
Correction and Detention	0.32%	1.11%	4.05%	7.32%	2.85%
Inspections	0.71%	0.47%	0.25%	0.44%	0.21%
Other Protection	0.30%	1.13%	0.39%	1.14%	0.16%
Sub-Total	8.42%	10.43%	8.04%	13.69%	8.04%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	--	--	0.08%	--
Sanitation and Waste Removal	3.67%	3.13%	1.54%	3.01%	2.82%
Maintenance of General Buildings and Grounds	1.42%	1.80%	1.15%	1.01%	0.54%
Sub-Total	5.11%	4.93%	2.69%	4.09%	3.35%
Health and Welfare					
Health	0.83%	0.55%	0.88%	0.78%	0.32%
Mental Health and Mental Retardation	3.40%	0.38%	8.69%	5.31%	4.41%
Welfare/Social Services	4.94%	4.84%	10.48%	6.28%	5.95%
Sub-Total	9.17%	5.77%	20.06%	12.37%	10.68%
Education					
Instruction	46.75%	49.54%	46.98%	45.09%	51.92%
Administration, Attendance, and Health	4.16%	4.65%	2.29%	2.16%	4.29%
Pupil Transportation Services	5.61%	5.14%	3.35%	4.07%	4.72%
Operation and Maintenance Services	6.51%	5.95%	5.05%	5.09%	6.27%
School Food Services and Other Non-Instructional Operations	3.05%	1.85%	1.83%	2.56%	3.58%
Contributions to Community Colleges	0.02%	0.02%	0.08%	0.03%	0.01%
Sub-Total	66.09%	67.14%	59.58%	59.00%	70.79%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.34%	0.12%	0.50%	0.30%	--
Cultural Enrichment	--	--	--	--	--
Public Libraries	0.82%	0.34%	0.30%	0.42%	0.52%
Sub-Total	1.16%	0.46%	0.80%	0.72%	0.52%
Community Development					
Planning and Community Development	3.98%	1.24%	3.33%	1.25%	2.04%
Environmental Management	0.06%	0.24%	0.06%	0.09%	0.03%
Cooperative Extension Program	0.27%	0.30%	0.62%	0.22%	0.23%
Sub-Total	4.31%	1.77%	4.01%	1.56%	2.31%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	0.38%	0.19%	0.15%	0.15%	0.17%
General and Financial Administration	2.26%	3.84%	2.41%	1.51%	3.16%
Board of Elections	0.19%	0.22%	0.31%	0.17%	0.27%
Sub-Total	2.84%	4.25%	2.87%	1.83%	3.60%
Judicial Administration					
Courts	1.42%	0.62%	1.26%	1.82%	1.50%
Commonwealth's Attorney	0.50%	0.58%	0.50%	0.48%	0.76%
Sub-Total	1.93%	1.20%	1.76%	2.29%	2.26%
Public Safety					
Law Enforcement and Traffic Control	3.07%	4.93%	3.49%	4.11%	5.13%
Fire and Rescue Services	1.76%	0.60%	3.14%	1.60%	1.97%
Correction and Detention	5.21%	1.03%	2.26%	1.76%	0.54%
Inspections	0.34%	0.31%	0.22%	0.35%	0.71%
Other Protection	2.09%	1.58%	0.47%	0.92%	0.36%
Sub-Total	12.47%	8.45%	9.59%	8.73%	8.72%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.002%	--	--	--
Sanitation and Waste Removal	1.88%	8.91%	2.20%	1.54%	1.43%
Maintenance of General Buildings and Grounds	0.74%	1.79%	1.11%	0.78%	0.95%
Sub-Total	2.62%	10.70%	3.32%	2.32%	2.39%
Health and Welfare					
Health	0.57%	0.68%	0.40%	0.40%	0.40%
Mental Health and Mental Retardation	4.23%	2.49%	7.22%	4.08%	4.93%
Welfare/Social Services	5.08%	8.34%	5.38%	7.39%	3.99%
Sub-Total	9.88%	11.51%	13.00%	11.87%	9.32%
Education					
Instruction	50.94%	49.05%	49.33%	48.74%	53.80%
Administration, Attendance, and Health	2.45%	2.24%	1.82%	2.73%	3.20%
Pupil Transportation Services	3.93%	3.44%	5.23%	5.72%	4.78%
Operation and Maintenance Services	5.78%	4.31%	5.30%	7.15%	7.02%
School Food Services and Other Non-Instructional Operations	2.44%	2.87%	3.95%	5.17%	2.23%
Contributions to Community Colleges	0.05%	0.01%	--	0.01%	0.04%
Sub-Total	65.59%	61.92%	65.62%	69.53%	71.07%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.07%	0.12%	0.78%	0.02%	0.66%
Cultural Enrichment	0.06%	--	0.01%	0.05%	--
Public Libraries	1.07%	0.59%	1.34%	0.72%	0.30%
Sub-Total	2.20%	0.72%	2.13%	0.79%	0.96%
Community Development					
Planning and Community Development	2.23%	1.10%	1.25%	2.49%	1.38%
Environmental Management	0.07%	0.01%	0.24%	0.02%	0.18%
Cooperative Extension Program	0.16%	0.15%	0.22%	0.13%	0.13%
Sub-Total	2.46%	1.26%	1.71%	2.64%	1.69%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	0.24%	0.48%	0.16%	0.32%	0.31%
General and Financial Administration	2.79%	3.98%	3.47%	2.61%	4.49%
Board of Elections	0.28%	0.23%	0.13%	0.07%	0.50%
Sub-Total	3.30%	4.70%	3.76%	3.00%	5.30%
Judicial Administration					
Courts	3.05%	1.30%	1.22%	1.49%	1.80%
Commonwealth's Attorney	1.06%	0.51%	0.34%	0.80%	1.54%
Sub-Total	4.11%	1.80%	1.56%	2.29%	3.34%
Public Safety					
Law Enforcement and Traffic Control	3.22%	5.53%	5.66%	3.66%	3.25%
Fire and Rescue Services	1.25%	1.70%	4.50%	0.64%	3.24%
Correction and Detention	2.55%	4.18%	3.41%	4.53%	3.73%
Inspections	0.13%	0.71%	0.85%	0.21%	0.82%
Other Protection	0.17%	0.43%	1.07%	0.32%	0.70%
Sub-Total	7.31%	12.55%	15.49%	9.36%	11.74%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.004%	2.12%	--	0.01%
Sanitation and Waste Removal	2.35%	0.36%	1.39%	4.79%	4.01%
Maintenance of General Buildings and Grounds	2.29%	1.43%	0.79%	1.15%	0.43%
Sub-Total	4.64%	1.80%	4.29%	5.94%	4.44%
Health and Welfare					
Health	0.46%	0.29%	0.57%	0.43%	0.55%
Mental Health and Mental Retardation	6.08%	1.44%	2.08%	5.17%	5.31%
Welfare/Social Services	7.40%	4.48%	5.03%	8.64%	6.78%
Sub-Total	13.94%	6.21%	7.67%	14.24%	12.65%
Education					
Instruction	46.08%	51.18%	46.04%	47.93%	42.93%
Administration, Attendance, and Health	3.17%	3.53%	3.02%	2.86%	5.41%
Pupil Transportation Services	4.55%	5.06%	3.29%	2.44%	5.40%
Operation and Maintenance Services	7.67%	6.60%	6.52%	5.93%	4.04%
School Food Services and Other Non-Instructional Operations	3.65%	2.93%	2.24%	3.06%	2.85%
Contributions to Community Colleges	0.02%	0.03%	--	0.03%	0.05%
Sub-Total	65.15%	69.32%	61.11%	62.25%	60.69%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.23%	0.73%	2.89%	0.38%	0.04%
Cultural Enrichment	0.01%	--	--	0.07%	--
Public Libraries	0.17%	0.54%	1.45%	0.88%	0.95%
Sub-Total	0.41%	1.27%	4.33%	1.33%	0.99%
Community Development					
Planning and Community Development	0.75%	2.22%	1.35%	1.41%	0.29%
Environmental Management	0.04%	0.02%	0.31%	0.01%	0.09%
Cooperative Extension Program	0.35%	0.11%	0.11%	0.17%	0.47%
Sub-Total	1.14%	2.35%	1.77%	1.59%	0.85%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	0.58%	0.18%	0.20%	0.11%	0.22%
General and Financial Administration	2.77%	3.33%	2.44%	2.28%	2.44%
Board of Elections	0.36%	0.16%	0.31%	0.14%	0.28%
Sub-Total	3.70%	3.67%	2.94%	2.52%	2.94%
Judicial Administration					
Courts	2.29%	1.42%	0.85%	1.24%	1.44%
Commonwealth's Attorney	1.60%	0.40%	0.63%	0.56%	0.50%
Sub-Total	3.89%	1.82%	1.48%	1.80%	1.95%
Public Safety					
Law Enforcement and Traffic Control	6.05%	5.57%	3.41%	3.44%	2.46%
Fire and Rescue Services	1.29%	4.01%	3.68%	2.08%	0.77%
Correction and Detention	9.21%	3.57%	5.11%	2.50%	2.23%
Inspections	0.50%	0.47%	0.44%	0.36%	0.17%
Other Protection	0.27%	0.17%	0.25%	0.44%	0.22%
Sub-Total	17.32%	13.78%	12.88%	8.81%	5.85%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.03%	--	0.21%	--	0.94%
Sanitation and Waste Removal	2.62%	2.33%	5.25%	1.68%	4.01%
Maintenance of General Buildings and Grounds	0.84%	3.62%	0.69%	1.02%	0.93%
Sub-Total	3.48%	5.95%	6.16%	2.70%	5.88%
Health and Welfare					
Health	0.85%	0.29%	0.61%	0.45%	0.55%
Mental Health and Mental Retardation	4.16%	1.54%	7.16%	2.98%	7.99%
Welfare/Social Services	7.09%	4.44%	3.10%	4.63%	9.28%
Sub-Total	12.10%	6.28%	10.87%	8.06%	17.83%
Education					
Instruction	42.80%	50.19%	40.00%	55.83%	45.18%
Administration, Attendance, and Health	2.66%	3.30%	3.76%	2.39%	1.85%
Pupil Transportation Services	3.34%	2.51%	4.36%	4.22%	4.08%
Operation and Maintenance Services	6.11%	5.87%	5.95%	6.89%	8.22%
School Food Services and Other Non-Instructional Operations	2.55%	2.18%	2.46%	3.77%	2.81%
Contributions to Community Colleges	0.06%	--	0.04%	--	0.23%
Sub-Total	57.52%	64.06%	56.57%	73.08%	62.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	--	1.84%	1.24%	0.78%	0.24%
Cultural Enrichment	--	0.11%	--	--	0.04%
Public Libraries	0.88%	1.38%	1.49%	0.76%	0.50%
Sub-Total	0.88%	3.34%	2.72%	1.53%	0.78%
Community Development					
Planning and Community Development	0.78%	1.05%	3.86%	1.22%	2.05%
Environmental Management	0.11%	--	0.18%	0.14%	0.07%
Cooperative Extension Program	0.22%	0.06%	0.17%	0.13%	0.29%
Sub-Total	1.11%	1.11%	4.21%	1.49%	2.41%
Nondepartmental¹					
Sub-Total	--	--	2.17%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	0.24%	0.24%	1.02%	0.52%	0.16%
General and Financial Administration	2.94%	1.99%	1.12%	2.70%	3.31%
Board of Elections	0.09%	0.17%	0.19%	0.35%	0.11%
Sub-Total	3.27%	2.41%	2.33%	3.57%	3.58%
Judicial Administration					
Courts	1.83%	0.65%	1.14%	1.30%	1.30%
Commonwealth's Attorney	0.53%	0.56%	0.49%	0.93%	0.42%
Sub-Total	2.36%	1.20%	1.63%	2.23%	1.72%
Public Safety					
Law Enforcement and Traffic Control	3.87%	2.85%	3.82%	3.71%	3.59%
Fire and Rescue Services	1.00%	1.20%	0.50%	1.47%	2.02%
Correction and Detention	1.16%	3.34%	0.83%	5.79%	1.24%
Inspections	0.16%	0.42%	0.26%	0.15%	1.11%
Other Protection	0.30%	1.79%	0.37%	1.87%	0.32%
Sub-Total	6.48%	9.60%	5.78%	12.99%	8.28%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.001%	--	--	0.11%	0.31%
Sanitation and Waste Removal	2.23%	2.22%	2.63%	3.40%	1.47%
Maintenance of General Buildings and Grounds	0.85%	0.51%	0.63%	1.25%	0.87%
Sub-Total	3.08%	2.73%	3.26%	4.76%	2.65%
Health and Welfare					
Health	0.50%	0.44%	0.77%	0.77%	0.33%
Mental Health and Mental Retardation	2.96%	4.55%	8.68%	4.05%	2.23%
Welfare/Social Services	7.76%	6.77%	8.20%	5.88%	4.27%
Sub-Total	11.22%	11.76%	17.64%	10.69%	6.83%
Education					
Instruction	53.09%	52.62%	52.98%	45.21%	56.24%
Administration, Attendance, and Health	1.62%	2.82%	1.93%	3.04%	2.72%
Pupil Transportation Services	3.55%	3.89%	2.63%	5.32%	4.65%
Operation and Maintenance Services	6.97%	8.48%	5.74%	6.34%	6.39%
School Food Services and Other Non-Instructional Operations	5.48%	2.30%	2.73%	3.46%	2.73%
Contributions to Community Colleges	0.09%	0.04%	0.09%	--	0.01%
Sub-Total	70.81%	70.14%	66.11%	63.36%	72.73%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.79%	0.44%	0.06%	--	0.97%
Cultural Enrichment	--	0.05%	--	--	0.01%
Public Libraries	0.79%	0.52%	1.64%	0.86%	1.89%
Sub-Total	1.59%	1.01%	1.71%	0.86%	2.87%
Community Development					
Planning and Community Development	0.95%	0.89%	1.39%	1.33%	1.26%
Environmental Management	0.08%	0.08%	0.03%	0.02%	0.01%
Cooperative Extension Program	0.16%	0.18%	0.12%	0.18%	0.07%
Sub-Total	1.20%	1.15%	1.54%	1.53%	1.34%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	0.27%	0.83%	0.37%	0.10%	0.31%
General and Financial Administration	2.56%	3.92%	3.82%	2.39%	2.60%
Board of Elections	0.13%	0.29%	0.43%	0.18%	0.18%
Sub-Total	2.96%	5.05%	4.62%	2.68%	3.08%
Judicial Administration					
Courts	1.15%	1.64%	2.25%	1.06%	0.85%
Commonwealth's Attorney	0.45%	0.42%	1.22%	0.55%	0.74%
Sub-Total	1.60%	2.06%	3.47%	1.61%	1.59%
Public Safety					
Law Enforcement and Traffic Control	4.32%	3.02%	7.31%	1.69%	1.83%
Fire and Rescue Services	2.55%	1.01%	0.81%	1.16%	1.56%
Correction and Detention	3.11%	1.94%	1.26%	2.92%	5.03%
Inspections	0.96%	0.30%	0.33%	0.22%	0.46%
Other Protection	0.24%	0.28%	0.27%	0.68%	0.97%
Sub-Total	11.18%	6.55%	9.98%	6.68%	9.85%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.002%	--	0.26%	0.86%	0.74%
Sanitation and Waste Removal	1.95%	1.78%	1.30%	1.58%	3.28%
Maintenance of General Buildings and Grounds	0.84%	1.64%	1.27%	0.64%	0.29%
Sub-Total	2.79%	3.42%	2.83%	3.09%	4.32%
Health and Welfare					
Health	0.25%	0.82%	0.59%	0.34%	0.39%
Mental Health and Mental Retardation	2.18%	6.86%	5.36%	5.62%	3.05%
Welfare/Social Services	3.49%	8.62%	8.28%	8.47%	9.66%
Sub-Total	5.92%	16.30%	14.22%	14.43%	13.10%
Education					
Instruction	54.91%	45.00%	43.21%	53.90%	49.15%
Administration, Attendance, and Health	3.33%	4.14%	5.16%	1.86%	1.65%
Pupil Transportation Services	3.53%	3.78%	4.91%	3.69%	2.89%
Operation and Maintenance Services	6.45%	6.91%	5.29%	5.59%	6.94%
School Food Services and Other Non-Instructional Operations	3.03%	3.34%	3.14%	3.77%	2.70%
Contributions to Community Colleges	0.01%	0.003%	--	0.11%	0.04%
Sub-Total	71.25%	63.18%	61.71%	68.93%	63.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.53%	1.46%	--	0.30%	0.57%
Cultural Enrichment	0.004%	0.03%	0.03%	0.14%	0.03%
Public Libraries	1.63%	0.86%	0.70%	0.93%	0.41%
Sub-Total	3.16%	2.35%	0.73%	1.36%	1.00%
Community Development					
Planning and Community Development	1.07%	0.79%	1.61%	1.06%	3.42%
Environmental Management	0.0003%	0.04%	0.59%	0.08%	0.13%
Cooperative Extension Program	0.07%	0.27%	0.24%	0.09%	0.13%
Sub-Total	1.14%	1.09%	2.45%	1.23%	3.68%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	0.15%	0.15%	0.44%	0.39%	0.18%
General and Financial Administration	2.25%	5.47%	1.81%	1.42%	3.91%
Board of Elections	0.18%	0.29%	0.17%	0.06%	0.14%
Sub-Total	2.58%	5.90%	2.42%	1.87%	4.23%
Judicial Administration					
Courts	1.25%	2.57%	1.74%	1.17%	1.14%
Commonwealth's Attorney	0.54%	0.85%	0.63%	0.59%	0.54%
Sub-Total	1.78%	3.42%	2.37%	1.76%	1.68%
Public Safety					
Law Enforcement and Traffic Control	2.80%	4.90%	3.32%	2.60%	3.22%
Fire and Rescue Services	1.43%	1.15%	0.42%	0.70%	5.27%
Correction and Detention	1.58%	12.17%	2.54%	3.58%	4.12%
Inspections	0.15%	0.32%	0.24%	0.29%	0.45%
Other Protection	0.72%	0.39%	0.22%	0.57%	0.93%
Sub-Total	6.67%	18.94%	6.75%	7.74%	14.00%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.003%	0.28%	0.68%	--	--
Sanitation and Waste Removal	2.39%	3.35%	2.90%	5.78%	3.21%
Maintenance of General Buildings and Grounds	0.89%	2.61%	0.69%	0.21%	3.39%
Sub-Total	3.28%	6.24%	4.27%	5.98%	6.60%
Health and Welfare					
Health	0.51%	0.66%	0.54%	0.57%	1.67%
Mental Health and Mental Retardation	5.23%	4.90%	3.73%	9.37%	2.74%
Welfare/Social Services	6.51%	6.66%	8.68%	8.49%	3.22%
Sub-Total	12.24%	12.22%	12.95%	18.43%	7.63%
Education					
Instruction	51.78%	35.05%	55.44%	47.01%	45.48%
Administration, Attendance, and Health	2.74%	1.72%	1.58%	1.49%	3.58%
Pupil Transportation Services	3.67%	3.82%	2.95%	3.42%	3.40%
Operation and Maintenance Services	6.44%	6.69%	5.60%	6.91%	6.58%
School Food Services and Other Non-Instructional Operations	3.39%	2.60%	3.52%	2.54%	2.02%
Contributions to Community Colleges	0.23%	0.02%	0.11%	0.06%	--
Sub-Total	68.25%	49.90%	69.20%	61.44%	61.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.73%	1.05%	0.05%	0.71%	0.94%
Cultural Enrichment	0.42%	0.16%	0.01%	0.01%	0.65%
Public Libraries	1.53%	1.02%	1.50%	0.76%	1.36%
Sub-Total	2.68%	2.23%	1.55%	1.48%	2.95%
Community Development					
Planning and Community Development	2.37%	0.94%	0.40%	1.14%	1.41%
Environmental Management	0.03%	0.05%	--	0.02%	0.37%
Cooperative Extension Program	0.11%	0.15%	0.08%	0.14%	0.07%
Sub-Total	2.50%	1.15%	0.48%	1.29%	1.85%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Alexandria City	Bedford City	Bristol City	Buena Vista City	Charlottesville City
General Government Administration					
Legislative	0.22%	0.34%	0.10%	0.12%	0.18%
General and Financial Administration	5.99%	7.09%	3.11%	4.30%	5.21%
Board of Elections	0.20%	0.36%	0.24%	0.30%	0.17%
Sub-Total	6.40%	7.80%	3.44%	4.72%	5.56%
Judicial Administration					
Courts	2.65%	1.22%	1.64%	2.24%	1.20%
Commonwealth's Attorney	0.65%	0.11%	0.57%	1.14%	0.57%
Sub-Total	3.30%	1.33%	2.21%	3.37%	1.77%
Public Safety					
Law Enforcement and Traffic Control	9.35%	11.46%	8.53%	6.95%	7.00%
Fire and Rescue Services	5.93%	0.83%	5.99%	0.72%	3.55%
Correction and Detention	2.46%	0.38%	3.97%	2.79%	3.44%
Inspections	1.02%	1.34%	0.27%	0.24%	0.37%
Other Protection	0.55%	1.06%	0.15%	1.06%	1.08%
Sub-Total	19.31%	15.07%	18.91%	11.75%	15.43%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.48%	7.88%	4.54%	6.38%	4.48%
Sanitation and Waste Removal	1.56%	9.24%	12.45%	3.04%	2.00%
Maintenance of General Buildings and Grounds	2.05%	5.67%	0.43%	1.10%	1.01%
Sub-Total	9.09%	22.79%	17.41%	10.51%	7.49%
Health and Welfare					
Health	1.68%	0.45%	0.71%	0.32%	0.69%
Mental Health and Mental Retardation	5.65%	3.10%	4.18%	5.77%	5.44%
Welfare/Social Services	11.27%	2.43%	6.16%	4.92%	14.64%
Sub-Total	18.60%	5.98%	11.06%	11.01%	20.76%
Education					
Instruction	28.17%	27.85%	30.63%	43.14%	27.00%
Administration, Attendance, and Health	2.01%	4.44%	1.94%	2.06%	2.53%
Pupil Transportation Services	1.00%	2.39%	1.12%	1.08%	1.05%
Operation and Maintenance Services	3.17%	2.73%	3.57%	5.53%	6.52%
School Food Services and Other Non-Instructional Operations	1.18%	0.10%	1.58%	2.31%	2.67%
Contributions to Community Colleges	0.004%	0.002%	0.06%	0.04%	0.01%
Sub-Total	35.52%	37.51%	38.92%	54.17%	39.78%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.97%	5.20%	3.64%	1.93%	5.98%
Cultural Enrichment	0.74%	0.69%	0.02%	--	0.18%
Public Libraries	1.27%	1.84%	0.77%	0.71%	0.91%
Sub-Total	4.98%	7.73%	4.43%	2.64%	7.07%
Community Development					
Planning and Community Development	2.74%	1.74%	3.54%	1.80%	2.10%
Environmental Management	0.05%	--	0.09%	0.03%	--
Cooperative Extension Program	0.01%	0.05%	--	--	0.03%
Sub-Total	2.80%	1.80%	3.63%	1.83%	2.13%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Clifton Forge City	Colonial Heights City	Covington City	Danville City
General Government Administration					
Legislative	0.16%	0.27%	0.34%	0.38%	0.14%
General and Financial Administration	3.62%	3.64%	4.40%	5.31%	2.28%
Board of Elections	0.11%	0.47%	0.26%	0.39%	0.12%
Sub-Total	3.89%	4.38%	4.99%	6.08%	2.55%
Judicial Administration					
Courts	1.86%	1.58%	1.93%	1.82%	1.09%
Commonwealth's Attorney	0.38%	0.65%	0.90%	0.08%	0.51%
Sub-Total	2.24%	2.23%	2.82%	1.90%	1.60%
Public Safety					
Law Enforcement and Traffic Control	5.63%	4.96%	8.66%	6.63%	6.71%
Fire and Rescue Services	5.03%	1.40%	4.08%	2.77%	5.32%
Correction and Detention	2.94%	3.13%	9.22%	0.84%	3.21%
Inspections	0.49%	0.06%	0.46%	0.54%	0.41%
Other Protection	0.18%	0.40%	0.19%	0.69%	1.11%
Sub-Total	14.27%	9.94%	22.61%	11.46%	16.75%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.74%	3.79%	4.72%	7.88%	4.68%
Sanitation and Waste Removal	2.91%	4.87%	2.72%	4.60%	3.14%
Maintenance of General Buildings and Grounds	1.70%	0.93%	0.83%	4.69%	2.01%
Sub-Total	9.36%	9.59%	8.28%	17.16%	9.84%
Health and Welfare					
Health	1.12%	0.28%	0.33%	0.43%	0.48%
Mental Health and Mental Retardation	2.12%	2.41%	3.53%	5.11%	3.87%
Welfare/Social Services	4.40%	7.90%	3.08%	4.92%	6.25%
Sub-Total	7.64%	10.59%	6.94%	10.45%	10.59%
Education					
Instruction	44.90%	45.02%	40.73%	38.22%	40.04%
Administration, Attendance, and Health	2.01%	3.14%	2.10%	2.28%	2.58%
Pupil Transportation Services	2.54%	3.13%	0.80%	1.24%	1.69%
Operation and Maintenance Services	6.04%	5.66%	4.94%	4.10%	5.26%
School Food Services and Other Non-Instructional Operations	1.97%	2.98%	1.59%	2.03%	2.33%
Contributions to Community Colleges	0.02%	0.02%	0.02%	0.01%	0.01%
Sub-Total	57.48%	59.94%	50.18%	47.88%	51.91%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.81%	1.86%	2.58%	3.52%	3.45%
Cultural Enrichment	0.04%	0.14%	0.12%	0.55%	0.11%
Public Libraries	1.17%	0.90%	1.13%	0.28%	0.76%
Sub-Total	2.02%	2.91%	3.83%	4.35%	4.33%
Community Development					
Planning and Community Development	2.78%	0.42%	0.33%	0.60%	2.42%
Environmental Management	0.25%	--	0.02%	0.01%	--
Cooperative Extension Program	0.08%	--	--	0.09%	0.02%
Sub-Total	3.10%	0.42%	0.35%	0.70%	2.44%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Emporia City	Fairfax City	Falls Church City	Franklin City	Fredericksburg City
General Government Administration					
Legislative	0.47%	0.44%	0.38%	1.23%	0.39%
General and Financial Administration	3.39%	6.94%	5.95%	4.34%	4.62%
Board of Elections	0.23%	0.29%	0.26%	0.26%	0.23%
Sub-Total	4.09%	7.66%	6.60%	5.82%	5.24%
Judicial Administration					
Courts	6.01%	0.66%	1.01%	0.20%	1.95%
Commonwealth's Attorney	--	0.03%	0.10%	--	1.03%
Sub-Total	6.01%	0.69%	1.11%	0.20%	2.98%
Public Safety					
Law Enforcement and Traffic Control	10.77%	12.01%	8.48%	6.96%	8.28%
Fire and Rescue Services	1.97%	8.52%	3.32%	2.41%	6.59%
Correction and Detention	8.97%	1.11%	2.73%	1.76%	3.91%
Inspections	0.48%	1.42%	0.27%	0.61%	1.09%
Other Protection	0.98%	--	0.26%	0.37%	0.18%
Sub-Total	23.17%	23.06%	15.06%	12.11%	20.05%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.58%	8.20%	3.75%	6.63%	5.11%
Sanitation and Waste Removal	4.61%	2.69%	1.87%	2.28%	3.05%
Maintenance of General Buildings and Grounds	0.49%	1.18%	2.27%	1.33%	1.91%
Sub-Total	9.68%	12.07%	7.90%	10.24%	10.06%
Health and Welfare					
Health	0.24%	0.84%	0.43%	0.09%	0.27%
Mental Health and Mental Retardation	6.26%	3.02%	2.11%	3.04%	6.43%
Welfare/Social Services	5.32%	2.15%	3.40%	4.14%	7.52%
Sub-Total	11.82%	6.00%	5.93%	7.27%	14.22%
Education					
Instruction	32.44%	31.96%	37.26%	27.89%	30.32%
Administration, Attendance, and Health	1.35%	2.92%	4.65%	2.52%	2.27%
Pupil Transportation Services	2.38%	1.85%	0.95%	1.14%	1.11%
Operation and Maintenance Services	3.76%	4.04%	5.02%	2.70%	3.48%
School Food Services and Other Non-Instructional Operations	1.86%	1.47%	3.94%	4.51%	1.57%
Contributions to Community Colleges	0.01%	0.004%	0.02%	--	0.01%
Sub-Total	41.80%	42.24%	51.84%	38.75%	38.75%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.71%	3.56%	2.85%	1.68%	3.29%
Cultural Enrichment	--	0.10%	0.001%	--	0.36%
Public Libraries	0.67%	1.19%	3.55%	1.16%	1.76%
Sub-Total	1.37%	4.85%	6.40%	2.84%	5.42%
Community Development					
Planning and Community Development	1.95%	3.39%	5.16%	20.90%	3.25%
Environmental Management	--	--	--	--	0.02%
Cooperative Extension Program	0.11%	0.03%	--	--	--
Sub-Total	2.06%	3.43%	5.16%	20.90%	3.27%
Nondepartmental¹					
Sub-Total	--	--	--	1.87%	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Galax City	Hampton City	Harrisonburg City	Hopewell City	Lexington City
General Government Administration					
Legislative	0.06%	0.20%	0.20%	0.24%	0.21%
General and Financial Administration	5.43%	3.80%	2.89%	3.28%	4.87%
Board of Elections	0.29%	0.10%	0.16%	0.15%	0.66%
Sub-Total	5.78%	4.10%	3.24%	3.68%	5.75%
Judicial Administration					
Courts	0.95%	0.57%	0.49%	1.20%	0.55%
Commonwealth's Attorney	--	0.60%	0.11%	0.61%	--
Sub-Total	0.95%	1.18%	0.60%	1.81%	0.55%
Public Safety					
Law Enforcement and Traffic Control	6.75%	5.87%	6.65%	6.43%	9.72%
Fire and Rescue Services	1.56%	3.73%	5.84%	4.85%	6.62%
Correction and Detention	0.44%	3.92%	1.50%	8.60%	1.00%
Inspections	0.28%	0.64%	0.65%	0.38%	0.14%
Other Protection	0.34%	0.79%	0.13%	0.55%	0.32%
Sub-Total	9.38%	14.96%	14.77%	20.82%	17.81%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	10.58%	4.26%	11.69%	4.41%	7.33%
Sanitation and Waste Removal	7.16%	3.52%	4.98%	1.80%	5.86%
Maintenance of General Buildings and Grounds	0.43%	1.74%	0.87%	0.88%	2.63%
Sub-Total	18.17%	9.52%	17.54%	7.08%	15.83%
Health and Welfare					
Health	0.47%	1.10%	0.42%	0.24%	1.06%
Mental Health and Mental Retardation	6.12%	4.68%	4.31%	4.67%	7.90%
Welfare/Social Services	7.59%	6.65%	5.77%	6.63%	4.93%
Sub-Total	14.19%	12.43%	10.51%	11.53%	13.89%
Education					
Instruction	34.79%	35.94%	37.14%	37.76%	24.69%
Administration, Attendance, and Health	2.55%	2.43%	2.68%	2.31%	3.05%
Pupil Transportation Services	1.77%	1.76%	1.26%	0.82%	3.16%
Operation and Maintenance Services	4.49%	5.14%	5.32%	7.76%	2.52%
School Food Services and Other Non-Instructional Operations	2.31%	2.21%	2.00%	2.38%	2.12%
Contributions to Community Colleges	0.05%	--	0.04%	0.11%	--
Sub-Total	45.96%	47.48%	48.45%	51.13%	35.55%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.54%	3.29%	3.37%	1.89%	4.84%
Cultural Enrichment	0.33%	1.52%	0.01%	0.39%	--
Public Libraries	1.32%	0.77%	0.67%	0.87%	0.49%
Sub-Total	5.18%	5.57%	4.04%	3.14%	5.33%
Community Development					
Planning and Community Development	0.35%	4.67%	0.84%	0.80%	5.28%
Environmental Management	0.04%	0.04%	--	--	--
Cooperative Extension Program	--	0.05%	--	--	--
Sub-Total	0.39%	4.76%	0.84%	0.80%	5.28%
Nondepartmental¹					
Sub-Total	--	--	--	--	0.02%
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Lynchburg City	Manassas City	Manassas Park City	Martinsville City	Newport News City
General Government Administration					
Legislative	0.18%	0.37%	0.64%	0.09%	0.14%
General and Financial Administration	5.20%	3.22%	3.99%	3.86%	2.86%
Board of Elections	0.07%	0.20%	0.28%	0.18%	0.08%
Sub-Total	5.45%	3.78%	4.91%	4.14%	3.08%
Judicial Administration					
Courts	1.20%	0.71%	0.62%	2.72%	0.79%
Commonwealth's Attorney	0.52%	0.18%	0.15%	0.89%	0.51%
Sub-Total	1.72%	0.89%	0.77%	3.61%	1.30%
Public Safety					
Law Enforcement and Traffic Control	7.96%	8.34%	5.66%	9.18%	6.70%
Fire and Rescue Services	6.42%	2.20%	2.99%	3.32%	4.81%
Correction and Detention	3.78%	1.17%	1.00%	5.47%	3.15%
Inspections	0.001%	0.71%	0.43%	0.53%	0.40%
Other Protection	0.52%	1.08%	0.62%	0.13%	0.22%
Sub-Total	18.67%	13.50%	10.71%	18.63%	15.27%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.38%	4.86%	2.20%	5.72%	3.28%
Sanitation and Waste Removal	2.44%	1.64%	2.06%	3.64%	1.64%
Maintenance of General Buildings and Grounds	2.85%	0.44%	2.07%	1.05%	1.11%
Sub-Total	12.67%	6.94%	6.32%	10.41%	6.04%
Health and Welfare					
Health	0.43%	0.55%	0.12%	0.31%	0.53%
Mental Health and Mental Retardation	4.74%	2.70%	2.26%	3.60%	3.03%
Welfare/Social Services	10.32%	5.40%	7.29%	5.08%	9.21%
Sub-Total	15.49%	8.64%	9.67%	9.00%	12.77%
Education					
Instruction	30.55%	47.09%	46.46%	34.71%	38.96%
Administration, Attendance, and Health	1.52%	3.16%	4.16%	6.38%	2.97%
Pupil Transportation Services	1.56%	2.19%	2.81%	1.55%	2.44%
Operation and Maintenance Services	3.69%	6.22%	6.49%	3.94%	4.63%
School Food Services and Other Non-Instructional Operations	1.48%	1.82%	2.26%	2.23%	4.69%
Contributions to Community Colleges	--	--	0.03%	0.02%	--
Sub-Total	38.80%	60.48%	62.21%	48.83%	53.68%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.20%	1.37%	2.97%	1.52%	3.33%
Cultural Enrichment	0.13%	0.56%	--	--	0.53%
Public Libraries	0.98%	1.80%	1.53%	1.08%	0.71%
Sub-Total	2.31%	3.73%	4.49%	2.59%	4.57%
Community Development					
Planning and Community Development	4.87%	1.92%	0.83%	2.78%	3.22%
Environmental Management	0.01%	0.01%	--	--	0.02%
Cooperative Extension Program	0.02%	0.11%	0.09%	--	0.05%
Sub-Total	4.89%	2.03%	0.92%	2.78%	3.28%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norfolk City	Norton City	Petersburg City	Poquoson City	Portsmouth City
General Government Administration					
Legislative	0.17%	0.17%	0.26%	0.25%	0.15%
General and Financial Administration	2.35%	5.02%	2.96%	4.71%	5.20%
Board of Elections	0.09%	0.51%	0.29%	0.43%	0.14%
Sub-Total	2.61%	5.70%	3.52%	5.39%	5.50%
Judicial Administration					
Courts	0.88%	2.22%	1.96%	0.59%	1.19%
Commonwealth's Attorney	0.78%	0.18%	0.93%	--	0.64%
Sub-Total	1.66%	2.40%	2.89%	0.59%	1.84%
Public Safety					
Law Enforcement and Traffic Control	8.13%	9.78%	6.90%	5.81%	6.99%
Fire and Rescue Services	4.81%	1.13%	5.12%	5.83%	5.94%
Correction and Detention	4.64%	0.64%	6.33%	0.78%	4.97%
Inspections	0.68%	0.41%	0.02%	0.49%	0.98%
Other Protection	1.10%	0.66%	0.12%	0.19%	0.78%
Sub-Total	19.36%	12.62%	18.49%	13.10%	19.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.40%	7.88%	2.95%	4.02%	3.10%
Sanitation and Waste Removal	2.29%	3.04%	1.11%	1.71%	3.24%
Maintenance of General Buildings and Grounds	1.98%	1.31%	2.87%	0.42%	1.56%
Sub-Total	9.67%	12.23%	6.94%	6.16%	7.90%
Health and Welfare					
Health	1.41%	0.37%	0.75%	0.78%	0.51%
Mental Health and Mental Retardation	2.45%	3.77%	2.20%	2.68%	3.52%
Welfare/Social Services	8.18%	7.97%	13.50%	0.94%	8.22%
Sub-Total	12.03%	12.12%	16.45%	4.39%	12.25%
Education					
Instruction	35.26%	36.31%	35.93%	49.49%	36.12%
Administration, Attendance, and Health	2.16%	2.80%	3.20%	4.99%	2.25%
Pupil Transportation Services	1.54%	1.07%	1.35%	2.41%	1.54%
Operation and Maintenance Services	4.79%	6.53%	4.75%	5.74%	5.95%
School Food Services and Other Non-Instructional Operations	2.42%	1.96%	2.67%	1.86%	2.69%
Contributions to Community Colleges	0.001%	0.15%	--	--	--
Sub-Total	46.17%	48.83%	47.90%	64.49%	48.55%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.49%	3.60%	1.10%	2.74%	2.18%
Cultural Enrichment	1.85%	0.16%	0.01%	--	0.65%
Public Libraries	0.94%	0.58%	0.81%	1.93%	0.66%
Sub-Total	5.28%	4.35%	1.92%	4.67%	3.49%
Community Development					
Planning and Community Development	3.22%	1.76%	1.81%	1.21%	0.81%
Environmental Management	--	--	0.01%	--	--
Cooperative Extension Program	--	--	0.07%	--	--
Sub-Total	3.22%	1.76%	1.88%	1.21%	0.81%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2000

[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Radford City	Richmond City	Roanoke City	Salem City	Staunton City
General Government Administration					
Legislative	0.21%	0.24%	0.28%	0.49%	0.32%
General and Financial Administration	5.58%	4.73%	4.01%	3.87%	3.69%
Board of Elections	0.29%	0.11%	0.09%	0.29%	0.15%
Sub-Total	6.07%	5.07%	4.38%	4.65%	4.17%
Judicial Administration					
Courts	2.48%	1.25%	0.87%	1.69%	1.30%
Commonwealth's Attorney	0.72%	0.52%	0.56%	0.48%	0.67%
Sub-Total	3.20%	1.76%	1.43%	2.17%	1.97%
Public Safety					
Law Enforcement and Traffic Control	8.45%	8.91%	6.13%	8.22%	7.03%
Fire and Rescue Services	3.45%	9.60%	6.30%	6.87%	3.80%
Correction and Detention	2.47%	3.39%	4.51%	0.59%	2.04%
Inspections	0.44%	0.42%	0.41%	0.72%	0.46%
Other Protection	0.22%	0.36%	1.29%	0.57%	0.05%
Sub-Total	15.04%	22.68%	18.64%	16.97%	13.38%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.73%	3.34%	3.49%	6.50%	6.25%
Sanitation and Waste Removal	4.18%	2.34%	2.26%	6.41%	3.30%
Maintenance of General Buildings and Grounds	0.69%	1.05%	2.39%	1.42%	3.04%
Sub-Total	12.60%	6.73%	8.14%	14.33%	12.59%
Health and Welfare					
Health	0.27%	0.82%	0.43%	0.43%	0.46%
Mental Health and Mental Retardation	6.26%	3.83%	4.87%	4.04%	8.67%
Welfare/Social Services	5.43%	12.95%	10.99%	2.12%	6.68%
Sub-Total	11.96%	17.60%	16.30%	6.59%	15.80%
Education					
Instruction	34.93%	30.10%	35.68%	38.16%	35.97%
Administration, Attendance, and Health	2.47%	2.61%	1.66%	1.77%	2.19%
Pupil Transportation Services	0.85%	1.96%	1.62%	1.10%	0.99%
Operation and Maintenance Services	5.17%	3.71%	5.21%	4.40%	3.44%
School Food Services and Other Non-Instructional Operations	1.58%	1.57%	1.82%	1.99%	1.75%
Contributions to Community Colleges	--	0.02%	--	--	0.23%
Sub-Total	45.00%	39.95%	45.99%	47.41%	44.56%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.19%	2.54%	2.00%	5.46%	3.56%
Cultural Enrichment	--	1.18%	0.13%	0.31%	0.96%
Public Libraries	1.73%	0.72%	0.92%	1.20%	1.73%
Sub-Total	3.92%	4.44%	3.04%	6.96%	6.25%
Community Development					
Planning and Community Development	2.07%	1.65%	2.06%	0.89%	1.28%
Environmental Management	0.13%	0.12%	--	--	--
Cooperative Extension Program	--	--	0.03%	0.03%	--
Sub-Total	2.20%	1.77%	2.09%	0.92%	1.28%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

2

With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2000
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Suffolk City	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration					
Legislative	0.27%	0.10%	0.57%	0.67%	0.15%
General and Financial Administration	3.83%	2.66%	3.34%	5.72%	3.07%
Board of Elections	0.12%	0.09%	0.17%	0.39%	0.15%
Sub-Total	4.21%	2.85%	4.08%	6.79%	3.37%
Judicial Administration					
Courts	2.11%	0.57%	1.59%	1.40%	1.40%
Commonwealth's Attorney	0.90%	0.48%	0.62%	--	0.72%
Sub-Total	3.01%	1.05%	2.22%	1.40%	2.13%
Public Safety					
Law Enforcement and Traffic Control	5.40%	7.16%	6.79%	10.38%	7.92%
Fire and Rescue Services	5.64%	3.33%	3.71%	7.70%	3.61%
Correction and Detention	3.76%	1.82%	2.01%	7.54%	4.17%
Inspections	1.06%	0.15%	0.58%	0.82%	0.65%
Other Protection	1.37%	0.25%	1.71%	0.09%	0.40%
Sub-Total	17.23%	12.72%	14.80%	26.53%	16.75%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.47%	4.21%	5.92%	5.39%	3.15%
Sanitation and Waste Removal	1.23%	2.69%	2.03%	1.62%	1.60%
Maintenance of General Buildings and Grounds	1.21%	3.04%	1.94%	4.01%	4.70%
Sub-Total	4.91%	9.93%	9.88%	11.02%	9.45%
Health and Welfare					
Health	3.05%	0.28%	0.38%	0.66%	0.32%
Mental Health and Mental Retardation	3.06%	2.80%	6.91%	4.97%	3.03%
Welfare/Social Services	6.55%	4.15%	8.44%	3.97%	10.23%
Sub-Total	12.66%	7.23%	15.73%	9.60%	13.59%
Education					
Instruction	40.30%	46.04%	36.74%	18.71%	37.80%
Administration, Attendance, and Health	2.53%	1.82%	2.31%	2.27%	3.11%
Pupil Transportation Services	3.01%	2.32%	1.80%	1.80%	1.36%
Operation and Maintenance Services	4.77%	5.87%	4.86%	3.14%	5.22%
School Food Services and Other Non-Instructional Operations	2.71%	2.19%	1.82%	0.97%	1.81%
Contributions to Community Colleges	--	0.001%	0.22%	--	0.03%
Sub-Total	53.32%	58.23%	47.76%	26.88%	49.32%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.83%	2.12%	2.57%	3.79%	3.67%
Cultural Enrichment	--	0.76%	0.33%	--	0.05%
Public Libraries	0.55%	1.21%	1.65%	2.84%	0.70%
Sub-Total	2.38%	4.09%	4.54%	6.63%	4.42%
Community Development					
Planning and Community Development	2.22%	3.86%	0.94%	11.15%	0.97%
Environmental Management	--	0.02%	0.05%	--	--
Cooperative Extension Program	0.05%	0.03%	--	--	--
Sub-Total	2.27%	3.91%	0.99%	11.15%	0.97%
Nondepartmental¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

¹ Nondepartmental outlays subsume residual operating expenditures (e.g., annexation costs and out-of-court settlements of tort claims).

² With respect to a given data column, the sum of the categorical percentages and/or the aggregate value of the sub-totals may vary slightly from the cumulative figure (i.e., 100%) because of statistical rounding.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000, Exhibits C and C-1 through C-8.

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