

**Operating Expenditures  
of  
Virginia's Counties and Cities  
FY 2002**



**Commission on Local Government  
Commonwealth of Virginia**

**July 2003**

Table 1.1

Absolute Distribution  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2002

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$24,886,588	\$12,073,706	\$36,960,294
General and Financial Administration	\$380,491,252	\$242,402,461	\$622,893,713
Board of Elections	\$15,617,296	\$8,287,536	\$23,904,832
Sub-Total	\$420,995,136	\$262,763,703	\$683,758,839
Judicial Administration			
Courts	\$136,258,281	\$77,332,599	\$213,590,880
Commonwealth's Attorney	\$43,427,653	\$34,549,905	\$77,977,558
Sub-Total	\$179,685,934	\$111,882,504	\$291,568,438
Public Safety			
Law Enforcement and Traffic Control	\$538,521,344	\$455,486,187	\$994,007,531
Fire and Rescue Services	\$366,113,953	\$312,370,444	\$678,484,397
Correction and Detention	\$318,232,636	\$238,785,406	\$557,018,042
Inspections	\$57,133,014	\$29,864,739	\$86,997,753
Other Protection	\$63,725,959	\$33,833,151	\$97,559,110
Sub-Total	\$1,343,726,906	\$1,070,339,927	\$2,414,066,833
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$104,471,818	\$258,994,424	\$363,466,242
Sanitation and Waste Removal	\$255,154,781	\$158,311,734	\$413,466,515
Maintenance of General Buildings and Grounds	\$124,570,918	\$108,663,452	\$233,234,370
Sub-Total	\$484,197,517	\$525,969,610	\$1,010,167,127
Health and Welfare			
Health	\$107,390,340	\$46,467,606	\$153,857,946
Mental Health and Mental Retardation	\$391,824,360	\$231,310,121	\$623,134,481
Welfare/Social Services	\$651,833,789	\$464,110,902	\$1,115,944,691
Sub-Total	\$1,151,048,489	\$741,888,629	\$1,892,937,118
Education			
Instruction	\$4,681,133,927	\$2,216,912,395	\$6,898,046,322
Administration, Attendance, and Health	\$275,402,685	\$136,799,671	\$412,202,356
Pupil Transportation Services	\$339,416,216	\$115,097,208	\$454,513,424
Operation and Maintenance Services	\$563,106,762	\$303,815,150	\$866,921,912
School Food Services and Other Non-Instructional Operations	\$255,677,263	\$126,180,671	\$381,857,934
Contributions to Community Colleges	\$2,465,740	\$511,353	\$2,977,093
Sub-Total	\$6,117,202,593	\$2,899,316,448	\$9,016,519,041
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$197,251,834	\$151,695,164	\$348,946,998
Cultural Enrichment	\$14,375,131	\$44,514,756	\$58,889,887
Public Libraries	\$127,912,091	\$63,493,034	\$191,405,125
Sub-Total	\$339,539,056	\$259,702,954	\$599,242,010
Community Development			
Planning and Community Development	\$256,643,108	\$173,542,847	\$430,185,955
Environmental Management	\$14,947,346	\$3,453,312	\$18,400,658
Cooperative Extension Program	\$8,713,786	\$1,391,566	\$10,105,352
Sub-Total	\$280,304,240	\$178,387,725	\$458,691,965
Nondepartmental/ <sup>1</sup>			
Sub-Total	\$2,087,378	\$562,669	\$2,650,047
Grand Total	\$10,318,787,249	\$6,050,814,169	\$16,369,601,418

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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 2002, 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 2002

[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	\$295,281	\$335,835	\$75,157	\$209,899	\$251,251
General and Financial Administration	\$1,584,685	\$4,657,430	\$1,421,044	\$683,464	\$1,286,345
Board of Elections	\$178,554	\$349,973	\$112,663	\$63,785	\$115,335
Sub-Total	\$2,058,520	\$5,343,238	\$1,608,864	\$957,148	\$1,652,931
Judicial Administration					
Courts	\$887,856	\$1,999,246	\$728,715	\$447,891	\$824,047
Commonwealth's Attorney	\$262,539	\$618,683	\$271,786	\$171,149	\$351,319
Sub-Total	\$1,150,395	\$2,617,929	\$1,000,501	\$619,040	\$1,175,366
Public Safety					
Law Enforcement and Traffic Control	\$1,369,914	\$9,679,803	\$1,092,242	\$790,086	\$1,821,894
Fire and Rescue Services	\$2,012,815	\$3,391,190	\$505,477	\$145,737	\$517,360
Correction and Detention	\$1,426,766	\$3,899,112	\$1,085,063	\$857,791	\$1,452,854
Inspections	\$151,982	\$701,984	\$96,860	\$65,222	\$133,475
Other Protection	\$727,908	\$44,545	\$219,323	\$69,960	\$1,257,519
Sub-Total	\$5,689,385	\$17,716,634	\$2,998,965	\$1,928,796	\$5,183,102
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$93,840	\$1,584,501	--	\$4,340	\$16,263
Sanitation and Waste Removal	\$2,174,400	\$183,032	\$1,612,790	\$190,721	\$1,281,541
Maintenance of General Buildings and Grounds	\$727,950	\$1,121,502	\$768,057	\$206,324	\$588,378
Sub-Total	\$2,996,190	\$2,889,035	\$2,380,847	\$401,385	\$1,886,182
Health and Welfare					
Health	\$492,080	\$743,477	\$133,402	\$96,223	\$274,043
Mental Health and Mental Retardation	\$3,675,012	\$5,157,114	\$2,546,826	\$1,520,697	\$2,200,026
Welfare/Social Services	\$5,465,287	\$14,439,711	\$2,816,267	\$1,001,858	\$2,950,790
Sub-Total	\$9,632,379	\$20,340,302	\$5,496,495	\$2,618,778	\$5,424,859
Education					
Instruction	\$30,181,536	\$76,140,706	\$15,421,652	\$8,706,920	\$23,446,950
Administration, Attendance, and Health	\$1,836,416	\$6,956,714	\$1,284,965	\$705,665	\$1,323,297
Pupil Transportation Services	\$2,054,566	\$7,414,402	\$1,487,143	\$655,226	\$2,054,207
Operation and Maintenance Services	\$3,662,091	\$8,717,550	\$4,109,108	\$1,075,882	\$2,430,727
School Food Services and Other Non-Instructional Operations	\$1,986,414	\$3,154,911	\$985,074	\$576,100	\$1,407,527
Contributions to Community Colleges	\$45,890	\$22,060	\$9,230	\$848	\$47,136
Sub-Total	\$39,766,913	\$102,406,343	\$23,297,172	\$11,720,641	\$30,709,844
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$441,320	\$1,706,839	\$400,080	\$101,660	\$321,172
Cultural Enrichment	\$5,000	\$466,934	--	--	--
Public Libraries	\$166,600	\$2,653,302	\$275,638	\$120,284	\$685,057
Sub-Total	\$612,920	\$4,827,075	\$675,718	\$221,944	\$1,006,229
Community Development					
Planning and Community Development	\$760,408	\$12,478,719	\$366,119	\$386,154	\$460,524
Environmental Management	\$281,038	\$50,179	--	\$26,415	\$10,000
Cooperative Extension Program	\$106,527	\$128,684	\$26,303	\$89,518	\$57,086
Sub-Total	\$1,147,973	\$12,657,582	\$392,422	\$502,087	\$527,610
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$63,054,675	\$168,798,138	\$37,850,984	\$18,969,819	\$47,566,123

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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 2002, 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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FY 2002

[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	\$147,216	\$678,374	\$175,058	\$76,732	\$177,915
General and Financial Administration	\$937,180	\$38,083,532	\$2,359,016	\$480,318	\$1,954,527
Board of Elections	\$76,308	\$559,147	\$143,298	\$62,034	\$130,685
Sub-Total	\$1,160,704	\$39,321,053	\$2,677,372	\$619,084	\$2,263,127
Judicial Administration					
Courts	\$192,285	\$9,251,069	\$603,008	\$208,250	\$1,052,495
Commonwealth's Attorney	\$178,796	\$3,323,711	\$484,077	\$74,652	\$455,514
Sub-Total	\$371,081	\$12,574,780	\$1,087,085	\$282,902	\$1,508,009
Public Safety					
Law Enforcement and Traffic Control	\$1,524,157	\$41,935,955	\$3,587,261	\$553,495	\$4,429,114
Fire and Rescue Services	\$123,892	\$28,860,286	\$2,754,122	\$177,800	\$2,236,293
Correction and Detention	\$173,277	\$24,553,303	\$2,553,571	\$192,466	\$5,685,194
Inspections	\$43,238	\$3,262,931	\$330,508	\$44,685	\$467,259
Other Protection	\$102,339	\$4,909,099	\$998,705	\$75,742	\$205,938
Sub-Total	\$1,966,903	\$103,521,574	\$10,224,167	\$1,044,188	\$13,023,798
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$20,444,044	\$161,606	\$6,150	--
Sanitation and Waste Removal	\$498,038	\$17,631,714	\$1,045,213	\$764,828	\$5,372,185
Maintenance of General Buildings and Grounds	\$273,809	\$3,220,362	\$883,944	\$117,966	\$828,753
Sub-Total	\$771,847	\$41,296,120	\$2,090,763	\$888,944	\$6,200,938
Health and Welfare					
Health	\$104,513	\$14,971,938	\$448,570	\$65,152	\$421,412
Mental Health and Mental Retardation	\$813,114	\$17,098,718	\$3,985,068	\$748,528	\$2,148,740
Welfare/Social Services	\$1,168,694	\$61,680,649	\$6,644,776	\$614,936	\$8,569,377
Sub-Total	\$2,086,321	\$93,751,305	\$11,078,414	\$1,428,616	\$11,139,529
Education					
Instruction	\$11,297,464	\$183,820,535	\$59,098,902	\$5,854,249	\$44,485,530
Administration, Attendance, and Health	\$608,465	\$23,262,594	\$2,360,371	\$311,546	\$1,970,030
Pupil Transportation Services	\$990,562	\$5,354,493	\$4,395,359	\$621,177	\$4,940,773
Operation and Maintenance Services	\$1,230,848	\$20,771,431	\$5,896,965	\$845,186	\$6,794,641
School Food Services and Other Non-Instructional Operations	\$754,589	\$16,622,306	\$2,737,143	\$407,572	\$3,581,928
Contributions to Community Colleges	\$20,201	--	\$5,000	\$3,749	\$110,407
Sub-Total	\$14,902,129	\$249,831,359	\$74,493,740	\$8,043,479	\$61,883,309
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,640	\$25,842,141	\$1,066,272	\$290,958	\$1,043,523
Cultural Enrichment	\$42,082	\$2,183,810	\$85,000	--	\$241,950
Public Libraries	\$158,338	\$12,062,335	\$1,024,895	\$282,923	\$1,233,816
Sub-Total	\$276,060	\$40,088,286	\$2,176,167	\$573,881	\$2,519,289
Community Development					
Planning and Community Development	\$149,311	\$10,309,618	\$1,065,778	\$265,785	\$3,340,996
Environmental Management	\$38,949	--	\$42,992	\$88,887	\$151,152
Cooperative Extension Program	\$39,219	--	\$101,227	\$43,588	\$125,499
Sub-Total	\$227,479	\$10,309,618	\$1,209,997	\$398,260	\$3,617,647
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,762,524	\$590,694,095	\$105,037,705	\$13,279,354	\$102,155,646

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	\$37,269	\$150,678	\$313,495	\$187,234	\$103,106
General and Financial Administration	\$689,448	\$1,378,550	\$776,279	\$1,175,140	\$883,608
Board of Elections	\$51,476	\$112,919	\$86,565	\$148,790	\$71,502
Sub-Total	\$778,193	\$1,642,147	\$1,176,339	\$1,511,164	\$1,058,216
Judicial Administration					
Courts	\$181,801	\$598,940	\$285,400	\$571,764	\$345,017
Commonwealth's Attorney	\$77,028	\$364,947	\$229,457	\$364,801	\$119,399
Sub-Total	\$258,829	\$963,887	\$514,857	\$936,565	\$464,416
Public Safety					
Law Enforcement and Traffic Control	\$429,767	\$2,675,172	\$1,319,871	\$1,743,539	\$907,967
Fire and Rescue Services	\$106,268	\$1,114,197	\$322,992	\$622,756	\$215,312
Correction and Detention	\$162,330	\$1,156,027	\$960,962	\$1,022,487	\$1,008,129
Inspections	\$40,455	\$246,701	\$78,696	\$82,887	\$74,334
Other Protection	\$38,030	\$937,934	\$110,369	\$122,701	\$142,769
Sub-Total	\$776,850	\$6,130,031	\$2,792,890	\$3,594,370	\$2,348,511
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,205	--	\$25,000	\$4,231,160	\$1,649
Sanitation and Waste Removal	\$413,535	\$1,027,533	\$658,182	\$3,883,942	\$632,708
Maintenance of General Buildings and Grounds	\$129,071	\$362,280	\$325,750	\$655,833	\$240,096
Sub-Total	\$543,811	\$1,389,813	\$1,008,932	\$8,770,935	\$874,453
Health and Welfare					
Health	\$67,250	\$258,106	\$106,908	\$256,386	\$87,743
Mental Health and Mental Retardation	\$627,752	\$952,443	\$1,452,731	\$2,844,712	\$636,394
Welfare/Social Services	\$855,579	\$2,409,659	\$2,146,576	\$6,114,024	\$2,065,269
Sub-Total	\$1,550,581	\$3,620,208	\$3,706,215	\$9,215,122	\$2,789,406
Education					
Instruction	\$4,580,943	\$25,642,372	\$14,267,855	\$22,206,918	\$12,306,622
Administration, Attendance, and Health	\$376,455	\$1,137,332	\$625,170	\$826,895	\$822,327
Pupil Transportation Services	\$518,771	\$1,724,983	\$1,422,030	\$3,427,967	\$1,047,575
Operation and Maintenance Services	\$756,940	\$3,115,993	\$1,752,794	\$4,118,074	\$2,003,777
School Food Services and Other Non-Instructional Operations	\$320,920	\$1,422,772	\$1,064,537	\$1,532,660	\$644,808
Contributions to Community Colleges	\$8,209	\$10,830	\$4,248	\$163,446	\$1,882
Sub-Total	\$6,562,238	\$33,054,282	\$19,136,634	\$32,275,960	\$16,826,991
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18,637	\$710,355	\$27,000	\$446,439	\$91,964
Cultural Enrichment	--	--	\$28,300	--	--
Public Libraries	\$72,692	\$679,023	\$243,377	\$453,813	\$78,071
Sub-Total	\$91,329	\$1,389,378	\$298,677	\$900,252	\$170,035
Community Development					
Planning and Community Development	\$163,879	\$662,013	\$136,497	\$920,174	\$103,398
Environmental Management	\$8,700	\$17,114	\$16,955	\$102,099	\$16,386
Cooperative Extension Program	\$64,066	\$75,100	\$51,849	\$48,424	\$61,800
Sub-Total	\$236,645	\$754,227	\$205,301	\$1,070,697	\$181,584
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$10,798,476	\$48,943,973	\$28,839,845	\$58,275,065	\$24,713,612

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 2002, Exhibits C and C-1 through C-8.

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FY 2002

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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$94,921	\$131,018	\$317,794	\$48,229	\$68,611
General and Financial Administration	\$1,808,356	\$1,552,108	\$754,381	\$1,034,265	\$798,782
Board of Elections	\$141,793	\$82,523	\$124,690	\$48,552	\$75,710
Sub-Total	\$2,045,070	\$1,765,649	\$1,196,865	\$1,131,046	\$943,103
Judicial Administration					
Courts	\$889,219	\$235,626	\$821,347	\$247,238	\$389,535
Commonwealth's Attorney	\$557,274	\$141,662	\$287,937	\$83,004	\$147,761
Sub-Total	\$1,446,493	\$377,288	\$1,109,284	\$330,242	\$537,296
Public Safety					
Law Enforcement and Traffic Control	\$2,785,622	\$1,820,239	\$1,291,042	\$615,837	\$870,696
Fire and Rescue Services	\$1,486,579	\$735,640	\$1,033,511	\$131,050	\$308,686
Correction and Detention	\$6,567,861	\$2,270,490	\$1,068,041	\$286,820	\$684,642
Inspections	\$201,215	\$159,398	\$115,623	\$95,869	\$16,279
Other Protection	\$651,557	\$508,356	\$222,088	\$96,825	\$91,981
Sub-Total	\$11,692,834	\$5,494,123	\$3,730,305	\$1,226,401	\$1,972,284
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$29,711	\$274,518	--	--	--
Sanitation and Waste Removal	\$1,192,346	\$1,100,360	\$706,766	\$229,022	\$547,627
Maintenance of General Buildings and Grounds	\$1,026,315	\$570,314	\$698,939	\$488,641	\$281,099
Sub-Total	\$2,248,372	\$1,945,192	\$1,405,705	\$717,663	\$828,726
Health and Welfare					
Health	\$336,989	\$298,946	\$188,657	\$83,826	\$81,245
Mental Health and Mental Retardation	\$3,527,663	\$1,979,193	\$5,008,537	\$86,715	\$1,813,248
Welfare/Social Services	\$6,304,565	\$2,310,701	\$2,944,196	\$1,284,055	\$2,115,573
Sub-Total	\$10,169,217	\$4,588,840	\$8,141,390	\$1,454,596	\$4,010,066
Education					
Instruction	\$43,787,415	\$19,377,778	\$21,117,086	\$6,171,629	\$10,836,539
Administration, Attendance, and Health	\$1,895,792	\$817,312	\$1,043,596	\$543,249	\$604,479
Pupil Transportation Services	\$3,100,629	\$1,971,118	\$1,789,964	\$655,916	\$798,194
Operation and Maintenance Services	\$5,366,015	\$2,329,577	\$2,567,681	\$1,084,521	\$1,721,525
School Food Services and Other Non-Instructional Operations	\$2,685,791	\$1,315,820	\$1,446,153	\$354,925	\$808,309
Contributions to Community Colleges	--	\$2,731	\$24,490	\$791	\$3,384
Sub-Total	\$56,835,642	\$25,814,336	\$27,988,970	\$8,811,031	\$14,772,430
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,062,508	\$268,969	\$337,797	\$263,680	\$19,620
Cultural Enrichment	--	--	--	\$25,192	\$226,573
Public Libraries	\$787,313	\$139,542	\$191,283	\$59,683	\$258,611
Sub-Total	\$1,849,821	\$408,511	\$529,080	\$348,555	\$504,804
Community Development					
Planning and Community Development	\$2,256,042	\$1,434,799	\$560,343	\$464,615	\$60,200
Environmental Management	\$10,000	\$22,154	\$7,173	\$11,070	\$121,398
Cooperative Extension Program	\$56,523	\$88,866	\$55,700	\$60,474	\$45,041
Sub-Total	\$2,322,565	\$1,545,819	\$623,216	\$536,159	\$226,639
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$88,610,014	\$41,939,758	\$44,724,815	\$14,555,693	\$23,795,348

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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 2002, 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	\$532,970	\$48,461	\$69,612	\$162,341	\$56,461
General and Financial Administration	\$19,022,430	\$1,040,810	\$412,972	\$1,757,578	\$734,564
Board of Elections	\$580,420	\$60,694	\$60,738	\$107,837	\$55,820
Sub-Total	\$20,135,820	\$1,149,965	\$543,322	\$2,027,756	\$846,845
Judicial Administration					
Courts	\$9,000,286	\$133,313	\$165,056	\$1,072,575	\$335,833
Commonwealth's Attorney	\$2,607,945	\$178,165	\$73,097	\$469,896	\$75,253
Sub-Total	\$11,608,231	\$311,478	\$238,153	\$1,542,471	\$411,086
Public Safety					
Law Enforcement and Traffic Control	\$36,258,159	\$1,138,860	\$531,730	\$2,999,743	\$600,930
Fire and Rescue Services	\$28,551,334	\$311,019	\$28,979	\$711,282	\$196,591
Correction and Detention	\$23,963,436	\$455,545	\$4,949	\$1,875,801	\$821,020
Inspections	\$3,819,815	\$165,812	\$40,758	\$480,995	\$63,097
Other Protection	\$1,025,234	\$119,090	\$33,461	\$879,821	\$71,466
Sub-Total	\$93,617,978	\$2,190,326	\$639,877	\$6,947,642	\$1,753,104
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,856,755	--	--	--	--
Sanitation and Waste Removal	\$6,019,593	\$304,845	\$668,248	\$1,942,220	\$407,004
Maintenance of General Buildings and Grounds	\$3,754,044	\$667,200	\$51,645	\$849,055	\$253,368
Sub-Total	\$14,630,392	\$972,045	\$719,893	\$2,791,275	\$660,372
Health and Welfare					
Health	\$3,363,446	\$238,059	\$41,140	\$241,191	\$71,085
Mental Health and Mental Retardation	\$22,128,162	\$558,148	\$340,762	\$3,277,501	\$705,379
Welfare/Social Services	\$19,942,740	\$1,861,025	\$772,968	\$6,801,031	\$1,147,669
Sub-Total	\$45,434,348	\$2,657,232	\$1,154,870	\$10,319,723	\$1,924,133
Education					
Instruction	\$253,125,992	\$12,109,006	\$3,652,051	\$31,463,093	\$7,039,906
Administration, Attendance, and Health	\$14,131,571	\$699,846	\$198,449	\$1,456,593	\$592,076
Pupil Transportation Services	\$14,241,159	\$673,172	\$229,447	\$2,111,673	\$809,546
Operation and Maintenance Services	\$39,763,528	\$1,414,966	\$539,551	\$3,680,014	\$1,163,496
School Food Services and Other Non-Instructional Operations	\$12,076,596	\$524,447	\$595,915	\$1,745,797	\$574,093
Contributions to Community Colleges	--	\$6,223	\$260	\$17,616	\$1,993
Sub-Total	\$333,338,846	\$15,427,660	\$5,215,673	\$40,474,786	\$10,181,110
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,344,874	\$556,916	--	\$259,664	\$19,274
Cultural Enrichment	\$186,657	\$2,000	--	--	--
Public Libraries	\$6,432,635	\$269,605	\$2,500	\$637,963	\$57,183
Sub-Total	\$13,964,166	\$828,521	\$2,500	\$897,627	\$76,457
Community Development					
Planning and Community Development	\$11,790,305	\$1,590,705	\$32,564	\$636,833	\$244,285
Environmental Management	--	\$90,739	\$963	\$38,647	\$5,980
Cooperative Extension Program	\$376,173	\$62,105	\$39,931	\$123,970	\$46,476
Sub-Total	\$12,166,478	\$1,743,549	\$73,458	\$799,450	\$296,741
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$544,896,259	\$25,280,776	\$8,587,746	\$65,800,730	\$16,149,848

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 2002, 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 2002

[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	\$261,949	\$67,261	\$329,281	\$3,584,635	\$397,081
General and Financial Administration	\$792,759	\$1,119,462	\$698,083	\$107,940,097	\$6,005,525
Board of Elections	\$97,297	\$100,948	\$56,220	\$2,428,126	\$276,419
Sub-Total	\$1,152,005	\$1,287,671	\$1,083,584	\$113,952,858	\$6,679,025
Judicial Administration					
Courts	\$566,362	\$712,139	\$302,885	\$29,893,699	\$2,437,932
Commonwealth's Attorney	\$193,464	\$134,222	\$156,787	\$1,877,641	\$641,888
Sub-Total	\$759,826	\$846,361	\$459,672	\$31,771,340	\$3,079,820
Public Safety					
Law Enforcement and Traffic Control	\$1,037,487	\$1,824,425	\$702,420	\$159,830,307	\$5,617,566
Fire and Rescue Services	\$236,752	\$785,899	\$133,855	\$126,582,068	\$3,069,938
Correction and Detention	\$718,155	\$1,177,747	\$1,699,085	\$51,504,714	\$1,751,672
Inspections	\$43,617	\$191,968	\$101,268	\$12,753,785	\$413,427
Other Protection	\$1,085,807	\$230,336	\$74,847	\$11,337,094	\$1,211,891
Sub-Total	\$3,121,818	\$4,210,375	\$2,711,475	\$362,007,968	\$12,064,494
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,176,148	\$32,946	--	\$18,274,926	--
Sanitation and Waste Removal	\$1,346,024	\$1,528,316	\$290,734	\$96,398,631	\$4,810,564
Maintenance of General Buildings and Grounds	\$321,212	\$580,179	\$229,577	\$37,464,801	\$4,366,151
Sub-Total	\$2,843,384	\$2,141,441	\$520,311	\$152,138,358	\$9,176,715
Health and Welfare					
Health	\$194,460	\$184,406	\$103,665	\$58,257,033	\$429,089
Mental Health and Mental Retardation	\$2,205,429	\$1,204,174	\$872,877	\$102,299,444	\$4,943,429
Welfare/Social Services	\$3,866,574	\$2,760,784	\$1,331,005	\$190,994,563	\$5,240,418
Sub-Total	\$6,266,463	\$4,149,364	\$2,307,547	\$351,551,040	\$10,612,936
Education					
Instruction	\$14,106,251	\$22,048,660	\$9,172,736	\$1,185,926,637	\$56,417,328
Administration, Attendance, and Health	\$911,817	\$742,078	\$596,771	\$67,435,354	\$3,243,441
Pupil Transportation Services	\$1,553,950	\$2,067,311	\$752,786	\$63,602,062	\$3,866,483
Operation and Maintenance Services	\$2,030,487	\$3,324,998	\$1,034,847	\$120,410,596	\$5,546,656
School Food Services and Other Non-Instructional Operations	\$1,324,477	\$1,216,702	\$482,444	\$49,777,226	\$2,799,926
Contributions to Community Colleges	\$62,675	\$4,789	\$7,742	\$151,550	\$39,912
Sub-Total	\$19,989,657	\$29,404,538	\$12,047,326	\$1,487,303,425	\$71,913,746
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$172,470	\$206,878	\$150,713	\$70,237,079	\$1,537,976
Cultural Enrichment	--	--	\$5,500	\$6,487,522	--
Public Libraries	\$445,364	\$300,263	\$109,981	\$30,574,720	\$1,458,897
Sub-Total	\$617,834	\$507,141	\$266,194	\$107,299,321	\$2,996,873
Community Development					
Planning and Community Development	\$1,809,953	\$569,286	\$282,962	\$87,078,672	\$2,287,873
Environmental Management	--	\$69,622	\$63,674	\$5,876,628	\$248,204
Cooperative Extension Program	\$57,659	--	\$34,949	\$73,594	\$133,440
Sub-Total	\$1,867,612	\$638,908	\$381,585	\$93,028,894	\$2,669,517
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$36,618,599	\$43,185,799	\$19,777,694	\$2,699,053,204	\$119,193,126

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government



Table 1.2

Absolute Distribution  
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FY 2002

[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	\$48,405	\$115,577	\$199,971	\$194,795	\$127,367
General and Financial Administration	\$572,843	\$903,037	\$1,591,608	\$2,971,203	\$763,160
Board of Elections	\$75,997	\$84,788	\$132,294	\$144,091	\$81,101
Sub-Total	\$697,245	\$1,103,402	\$1,923,873	\$3,310,089	\$971,628
Judicial Administration					
Courts	\$252,649	\$1,000,523	\$1,264,047	\$1,129,956	\$409,784
Commonwealth's Attorney	\$175,585	\$184,969	\$476,813	\$826,258	\$155,250
Sub-Total	\$428,234	\$1,185,492	\$1,740,860	\$1,956,214	\$565,034
Public Safety					
Law Enforcement and Traffic Control	\$600,194	\$668,553	\$3,022,252	\$5,273,623	\$1,091,512
Fire and Rescue Services	\$425,932	\$475,238	--	\$3,043,629	\$643,233
Correction and Detention	\$522,057	\$881,350	\$1,412,303	\$2,791,503	\$707,341
Inspections	\$70,484	\$139,604	\$231,822	\$618,951	\$161,588
Other Protection	\$364,726	\$545,693	\$1,728,272	\$946,107	\$162,830
Sub-Total	\$1,983,393	\$2,710,438	\$6,394,649	\$12,673,813	\$2,766,504
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$11,495	\$166,807	--
Sanitation and Waste Removal	\$1,152,636	\$351,420	\$1,435,238	\$4,993,979	\$101,779
Maintenance of General Buildings and Grounds	\$185,756	\$616,583	\$364,393	\$796,552	\$279,951
Sub-Total	\$1,338,392	\$968,003	\$1,811,126	\$5,957,338	\$381,730
Health and Welfare					
Health	\$54,909	\$185,400	\$227,671	\$293,503	\$129,560
Mental Health and Mental Retardation	\$1,610,177	\$684,540	\$1,719,898	\$2,155,408	\$1,445,898
Welfare/Social Services	\$1,595,025	\$2,619,051	\$5,405,496	\$5,930,941	\$1,292,673
Sub-Total	\$3,260,111	\$3,488,991	\$7,353,065	\$8,379,852	\$2,868,131
Education					
Instruction	\$10,889,768	\$17,214,440	\$37,879,404	\$61,281,440	\$13,447,573
Administration, Attendance, and Health	\$497,806	\$718,841	\$1,444,558	\$3,857,650	\$670,012
Pupil Transportation Services	\$1,079,706	\$1,250,736	\$3,745,104	\$4,940,074	\$1,084,101
Operation and Maintenance Services	\$1,286,929	\$2,251,602	\$4,713,681	\$7,651,058	\$1,646,423
School Food Services and Other Non-Instructional Operations	\$666,590	\$873,208	\$2,523,092	\$2,838,733	\$870,034
Contributions to Community Colleges	\$4,681	\$5,832	\$28,851	\$45,123	\$6,483
Sub-Total	\$14,425,480	\$22,314,659	\$50,334,690	\$80,614,078	\$17,724,626
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$50,000	\$567,956	\$510,802	\$2,848,531	\$455,810
Cultural Enrichment	--	\$11,000	--	--	\$9,000
Public Libraries	\$192,565	\$207,845	\$462,068	\$1,153,433	\$40,000
Sub-Total	\$242,565	\$786,801	\$972,870	\$4,001,964	\$504,810
Community Development					
Planning and Community Development	\$328,516	\$308,989	\$1,334,290	\$3,048,818	\$503,561
Environmental Management	\$11,455	\$4,800	\$3,710	\$328,214	\$8,100
Cooperative Extension Program	\$74,172	\$67,952	\$71,874	\$147,111	\$57,856
Sub-Total	\$414,143	\$381,741	\$1,409,874	\$3,524,143	\$569,517
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$22,789,563	\$32,939,527	\$71,941,007	\$120,417,491	\$26,351,980

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 2002, 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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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$135,219	\$624,860	\$95,129	\$64,475	\$190,374
General and Financial Administration	\$3,153,703	\$1,450,325	\$538,643	\$853,192	\$600,939
Board of Elections	\$105,173	\$79,436	\$88,710	\$71,525	\$65,734
Sub-Total	\$3,394,095	\$2,154,621	\$722,482	\$989,192	\$857,047
Judicial Administration					
Courts	\$871,729	\$637,574	\$583,159	\$566,145	\$550,143
Commonwealth's Attorney	\$389,671	\$366,902	\$239,396	\$108,831	\$400,608
Sub-Total	\$1,261,400	\$1,004,476	\$822,555	\$674,976	\$950,751
Public Safety					
Law Enforcement and Traffic Control	\$3,384,609	\$1,111,754	\$853,023	\$948,046	\$954,282
Fire and Rescue Services	\$1,152,493	\$2,183,447	\$196,157	\$565,840	\$146,065
Correction and Detention	\$1,593,571	\$884,459	\$599,597	\$730,348	\$2,075,287
Inspections	\$562,229	\$309,686	\$73,096	\$202,299	\$123,029
Other Protection	\$213,942	\$313,651	\$269,941	\$105,509	\$733,019
Sub-Total	\$6,906,844	\$4,802,997	\$1,991,814	\$2,552,042	\$4,031,682
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$208,416	\$525,154	--	--	\$15,617
Sanitation and Waste Removal	\$38,906	\$639,979	\$1,425,024	\$588,131	\$878,593
Maintenance of General Buildings and Grounds	\$981,414	\$335,828	\$185,138	\$694,519	\$583,008
Sub-Total	\$1,228,736	\$1,500,961	\$1,610,162	\$1,282,650	\$1,477,218
Health and Welfare					
Health	\$345,917	\$180,326	\$150,864	\$350,086	\$63,596
Mental Health and Mental Retardation	\$2,916,829	\$1,928,271	\$2,218,314	\$942,817	\$1,615,737
Welfare/Social Services	\$2,579,410	\$2,339,421	\$2,498,797	\$2,146,677	\$1,332,597
Sub-Total	\$5,842,156	\$4,448,018	\$4,867,975	\$3,439,580	\$3,011,930
Education					
Instruction	\$32,435,551	\$12,585,814	\$12,878,972	\$15,610,711	\$8,677,106
Administration, Attendance, and Health	\$1,697,470	\$655,233	\$464,538	\$1,287,027	\$430,159
Pupil Transportation Services	\$2,944,801	\$1,230,186	\$1,454,003	\$1,040,638	\$749,053
Operation and Maintenance Services	\$4,722,165	\$1,908,849	\$1,746,087	\$1,604,863	\$1,142,172
School Food Services and Other Non-Instructional Operations	\$1,698,478	\$677,448	\$964,002	\$718,057	\$523,183
Contributions to Community Colleges	\$403,350	--	\$15,844	\$4,212	\$26,359
Sub-Total	\$43,901,815	\$17,057,530	\$17,523,446	\$20,265,508	\$11,548,032
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$641,739	\$346,473	\$149,027	\$117,005	\$134,803
Cultural Enrichment	\$59,667	\$6,000	\$2,000	--	\$10,500
Public Libraries	\$482,923	\$359,176	\$552,334	\$232,005	\$154,400
Sub-Total	\$1,184,329	\$711,649	\$703,361	\$349,010	\$299,703
Community Development					
Planning and Community Development	\$848,465	\$564,604	\$182,209	\$719,465	\$289,477
Environmental Management	\$48,545	\$34,050	\$6,700	\$4,509	\$6,410
Cooperative Extension Program	\$67,822	\$38,590	\$54,757	\$61,615	\$51,243
Sub-Total	\$964,832	\$637,244	\$243,666	\$785,589	\$347,130
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$64,684,207	\$32,317,496	\$28,485,461	\$30,338,547	\$22,523,493

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$110,551	\$457,930	\$2,178,064	\$176,429	\$84,396
General and Financial Administration	\$991,710	\$5,483,013	\$39,210,701	\$1,944,448	\$238,305
Board of Elections	\$109,237	\$228,420	\$925,399	\$155,710	\$41,485
Sub-Total	\$1,211,498	\$6,169,363	\$42,314,164	\$2,276,587	\$364,186
Judicial Administration					
Courts	\$911,642	\$1,764,019	\$5,552,981	\$1,531,640	\$218,441
Commonwealth's Attorney	\$465,243	\$778,445	\$3,294,055	\$447,543	\$66,604
Sub-Total	\$1,376,885	\$2,542,464	\$8,847,036	\$1,979,183	\$285,045
Public Safety					
Law Enforcement and Traffic Control	\$2,426,986	\$10,255,931	\$47,572,623	\$4,347,117	\$459,317
Fire and Rescue Services	\$1,117,320	\$7,614,549	\$32,011,399	\$1,298,198	\$27,965
Correction and Detention	\$10,603,210	\$7,300,661	\$25,299,195	\$786,347	\$15,222
Inspections	\$146,321	\$1,155,708	\$3,336,753	\$247,366	\$49,630
Other Protection	\$142,055	\$589,784	\$2,139,651	\$257,939	\$11,936
Sub-Total	\$14,435,892	\$26,916,633	\$110,359,621	\$6,936,967	\$564,070
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$712,903	\$25,878,821	\$42,518	--
Sanitation and Waste Removal	\$911,117	\$2,208,369	\$9,401,606	\$1,068,174	\$231,888
Maintenance of General Buildings and Grounds	\$1,062,675	\$1,276,254	\$6,784,114	\$903,111	\$57,225
Sub-Total	\$1,973,792	\$4,197,526	\$42,064,541	\$2,013,803	\$289,113
Health and Welfare					
Health	\$255,254	\$472,813	\$1,355,227	\$261,941	\$77,378
Mental Health and Mental Retardation	\$2,900,231	\$7,043,233	\$21,117,390	\$4,210,732	\$204,006
Welfare/Social Services	\$4,044,312	\$6,877,567	\$21,530,037	\$3,582,556	\$442,064
Sub-Total	\$7,199,797	\$14,393,613	\$44,002,654	\$8,055,229	\$723,448
Education					
Instruction	\$31,043,231	\$83,175,332	\$213,182,537	\$46,377,185	\$2,319,686
Administration, Attendance, and Health	\$1,659,935	\$5,140,964	\$23,052,462	\$1,577,927	\$136,405
Pupil Transportation Services	\$3,168,599	\$4,881,270	\$18,573,952	\$4,206,413	\$171,956
Operation and Maintenance Services	\$5,053,131	\$9,134,434	\$29,250,034	\$5,305,446	\$295,623
School Food Services and Other Non-Instructional Operations	\$2,290,881	\$6,036,891	\$14,020,944	\$3,078,312	\$117,578
Contributions to Community Colleges	\$34,725	--	--	\$75,000	--
Sub-Total	\$43,250,502	\$108,368,891	\$298,079,929	\$60,620,283	\$3,041,248
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$142,291	\$2,030,069	\$11,525,006	\$681,023	--
Cultural Enrichment	\$5,000	--	--	\$53,000	--
Public Libraries	\$158,055	\$2,437,240	\$8,463,616	\$1,120,892	\$23,998
Sub-Total	\$305,346	\$4,467,309	\$19,988,622	\$1,854,915	\$23,998
Community Development					
Planning and Community Development	\$1,074,759	\$3,892,416	\$14,108,192	\$3,028,087	\$158,175
Environmental Management	\$25,061	\$54,900	--	\$24,662	--
Cooperative Extension Program	\$122,007	\$66,322	\$305,533	\$87,736	\$53,274
Sub-Total	\$1,221,827	\$4,013,638	\$14,413,725	\$3,140,485	\$211,449
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$70,975,539	\$171,069,437	\$580,070,292	\$86,877,452	\$5,502,557

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 2002, Exhibits C and C-1 through C-8.

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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	\$502,716	\$285,075	\$35,690	\$104,189	\$70,299
General and Financial Administration	\$1,886,020	\$4,068,110	\$760,562	\$1,182,374	\$948,147
Board of Elections	\$112,697	\$213,028	\$16,631	\$106,917	\$23,413
Sub-Total	\$2,501,433	\$4,566,213	\$812,883	\$1,393,480	\$1,041,859
Judicial Administration					
Courts	\$858,131	\$3,465,726	\$344,349	\$784,404	\$404,200
Commonwealth's Attorney	\$212,672	\$580,798	\$142,240	\$255,582	\$84,364
Sub-Total	\$1,070,803	\$4,046,524	\$486,589	\$1,039,986	\$488,564
Public Safety					
Law Enforcement and Traffic Control	\$1,333,220	\$4,949,117	\$480,390	\$1,446,441	\$913,395
Fire and Rescue Services	\$913,024	\$5,536,675	\$105,520	\$515,448	\$363,846
Correction and Detention	\$3,036,382	\$3,615,098	\$794,483	\$1,482,812	\$1,349,565
Inspections	\$286,680	\$911,357	\$97,052	\$105,758	\$152,211
Other Protection	\$561,594	\$303,851	\$86,705	\$229,035	\$399,775
Sub-Total	\$6,130,900	\$15,316,098	\$1,564,150	\$3,779,494	\$3,178,792
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$678,592	--	--	\$44,953	--
Sanitation and Waste Removal	\$1,595,674	\$1,103,868	\$381,287	\$164,678	\$759,697
Maintenance of General Buildings and Grounds	\$786,076	\$2,086,499	\$226,267	\$389,959	\$302,635
Sub-Total	\$3,060,342	\$3,190,367	\$607,554	\$599,590	\$1,062,332
Health and Welfare					
Health	\$391,858	\$515,369	\$55,431	\$154,440	\$131,967
Mental Health and Mental Retardation	\$2,395,601	\$4,136,821	\$565,708	\$1,169,456	\$1,230,605
Welfare/Social Services	\$2,651,029	\$4,299,613	\$1,073,066	\$1,441,795	\$1,159,264
Sub-Total	\$5,438,488	\$8,951,803	\$1,694,205	\$2,765,691	\$2,521,836
Education					
Instruction	\$26,832,548	\$45,189,979	\$6,213,413	\$16,400,576	\$10,269,924
Administration, Attendance, and Health	\$1,426,252	\$3,983,138	\$645,700	\$963,838	\$820,182
Pupil Transportation Services	\$2,178,196	\$3,377,306	\$819,099	\$1,241,483	\$885,318
Operation and Maintenance Services	\$2,966,095	\$6,376,479	\$851,544	\$1,995,785	\$1,154,418
School Food Services and Other Non-Instructional Operations	\$3,280,071	\$1,890,595	\$459,571	\$711,121	\$613,401
Contributions to Community Colleges	\$6,500	--	\$6,017	\$4,104	\$8,413
Sub-Total	\$36,689,662	\$60,817,497	\$8,995,344	\$21,316,907	\$13,751,656
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$524,525	\$3,816,413	\$5,541	\$461,060	\$247,546
Cultural Enrichment	\$421,481	--	--	--	--
Public Libraries	\$592,786	\$3,716,899	\$160,673	\$511,430	\$397,336
Sub-Total	\$1,538,792	\$7,533,312	\$166,214	\$972,490	\$644,882
Community Development					
Planning and Community Development	\$3,837,914	\$6,775,522	\$224,505	\$423,133	\$354,722
Environmental Management	\$15,000	\$810,218	\$17,737	\$157,161	\$9,045
Cooperative Extension Program	\$51,694	\$94,641	\$29,541	\$62,412	\$34,945
Sub-Total	\$3,904,608	\$7,680,381	\$271,783	\$642,706	\$398,712
Nondepartmental/1					
Sub-Total	\$1,145,381	\$831	--	--	--
Grand Total	\$61,480,409	\$112,103,026	\$14,598,722	\$32,510,344	\$23,088,633

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 2002, 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 2002

[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	\$152,849	\$81,195	\$1,492,230	\$124,443	\$47,066
General and Financial Administration	\$704,346	\$562,603	\$17,633,841	\$1,682,858	\$818,584
Board of Elections	\$95,159	\$101,937	\$555,416	\$111,918	\$77,679
Sub-Total	\$952,354	\$745,735	\$19,681,487	\$1,919,219	\$943,329
Judicial Administration					
Courts	\$282,124	\$722,756	\$4,751,028	\$755,778	\$483,920
Commonwealth's Attorney	\$171,678	\$243,093	\$2,164,425	\$389,885	\$163,168
Sub-Total	\$453,802	\$965,849	\$6,915,453	\$1,145,663	\$647,088
Public Safety					
Law Enforcement and Traffic Control	\$852,119	\$1,375,192	\$23,700,715	\$2,252,722	\$749,668
Fire and Rescue Services	\$284,269	\$205,919	\$20,106,546	\$1,554,860	\$150,171
Correction and Detention	\$808,209	\$598,182	\$9,172,215	\$1,628,010	\$958,019
Inspections	\$41,513	\$81,106	\$5,942,664	\$241,144	\$33,611
Other Protection	\$42,332	\$65,180	\$1,737,054	\$322,355	\$29,527
Sub-Total	\$2,028,442	\$2,325,579	\$60,659,194	\$5,999,091	\$1,920,996
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$51,022	\$8,604,818	\$161	--
Sanitation and Waste Removal	\$910,306	\$1,164,879	\$2,410,790	\$830,175	\$434,470
Maintenance of General Buildings and Grounds	\$132,084	\$223,639	\$7,505,764	\$774,231	\$98,129
Sub-Total	\$1,042,390	\$1,439,540	\$18,521,372	\$1,604,567	\$532,599
Health and Welfare					
Health	\$201,427	\$156,555	\$3,127,007	\$549,934	\$133,457
Mental Health and Mental Retardation	\$875,267	\$1,646,085	\$15,836,066	\$1,454,611	\$1,707,816
Welfare/Social Services	\$1,333,272	\$4,544,742	\$30,655,898	\$2,746,918	\$1,153,196
Sub-Total	\$2,409,966	\$6,347,382	\$49,618,971	\$4,751,463	\$2,994,469
Education					
Instruction	\$8,578,941	\$21,416,839	\$249,629,082	\$23,708,543	\$9,853,947
Administration, Attendance, and Health	\$485,595	\$936,904	\$6,574,386	\$1,716,198	\$593,316
Pupil Transportation Services	\$916,679	\$1,897,487	\$22,561,054	\$2,193,451	\$1,017,145
Operation and Maintenance Services	\$990,705	\$2,710,672	\$25,440,314	\$1,187,142	\$1,236,745
School Food Services and Other Non-Instructional Operations	\$598,020	\$1,913,921	\$9,374,374	\$1,372,823	\$658,852
Contributions to Community Colleges	\$8,745	\$21,855	\$172,703	\$16,394	--
Sub-Total	\$11,578,685	\$28,897,678	\$313,751,913	\$30,194,551	\$13,360,005
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$1,693,160	\$16,982,736	\$652,698	--
Cultural Enrichment	\$8,826	\$3,000	\$1,906,773	--	--
Public Libraries	\$55,000	\$365,469	\$7,845,870	\$295,522	\$104,697
Sub-Total	\$138,826	\$2,061,629	\$26,735,379	\$948,220	\$104,697
Community Development					
Planning and Community Development	\$1,018,315	\$228,291	\$22,488,899	\$537,340	\$299,329
Environmental Management	\$11,782	\$4,022	\$1,102,460	\$55,060	--
Cooperative Extension Program	\$27,037	\$49,299	\$657,526	\$95,465	\$42,261
Sub-Total	\$1,057,134	\$281,612	\$24,248,885	\$687,865	\$341,590
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$19,661,599	\$43,065,004	\$520,132,654	\$47,250,639	\$20,844,773

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 2002, 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 2002

[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	\$159,244	\$66,399	\$239,509	\$61,340	\$410,321
General and Financial Administration	\$387,306	\$773,813	\$1,252,319	\$697,242	\$4,223,320
Board of Elections	\$75,764	\$12,246	\$115,681	\$55,257	\$236,532
Sub-Total	\$622,314	\$852,458	\$1,607,509	\$813,839	\$4,870,173
Judicial Administration					
Courts	\$439,595	\$391,567	\$1,376,376	\$406,345	\$1,146,758
Commonwealth's Attorney	\$163,123	\$212,578	\$352,091	\$79,347	\$490,603
Sub-Total	\$602,718	\$604,145	\$1,728,467	\$485,692	\$1,637,361
Public Safety					
Law Enforcement and Traffic Control	\$707,790	\$862,657	\$2,153,985	\$825,591	\$3,419,968
Fire and Rescue Services	\$535,951	\$178,226	\$548,461	\$215,943	\$513,449
Correction and Detention	\$914,289	\$842,098	\$2,122,103	\$1,281,527	\$1,387,516
Inspections	\$100,962	\$95,184	\$166,377	\$105,853	\$186,257
Other Protection	\$352,553	\$69,536	\$673,014	\$49,193	\$269,922
Sub-Total	\$2,611,545	\$2,047,701	\$5,663,940	\$2,478,107	\$5,777,112
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$78,586	\$24,878	--	--	--
Sanitation and Waste Removal	\$627,778	\$599,171	\$1,163,478	\$683,781	\$2,723,627
Maintenance of General Buildings and Grounds	\$219,364	\$212,751	\$315,931	\$250,440	\$1,111,249
Sub-Total	\$925,728	\$836,800	\$1,479,409	\$934,221	\$3,834,876
Health and Welfare					
Health	\$102,051	\$101,988	\$256,846	\$127,531	\$354,087
Mental Health and Mental Retardation	\$1,165,077	\$804,784	\$2,184,981	\$748,825	\$4,756,586
Welfare/Social Services	\$1,165,216	\$1,090,616	\$2,882,259	\$1,202,827	\$6,289,614
Sub-Total	\$2,432,344	\$1,997,388	\$5,324,086	\$2,079,183	\$11,400,287
Education					
Instruction	\$9,954,544	\$6,719,739	\$25,088,755	\$7,345,878	\$52,504,865
Administration, Attendance, and Health	\$522,489	\$492,256	\$892,441	\$475,958	\$2,274,081
Pupil Transportation Services	\$902,704	\$462,461	\$2,244,040	\$715,508	\$2,756,365
Operation and Maintenance Services	\$1,612,830	\$981,467	\$2,472,805	\$862,080	\$8,194,415
School Food Services and Other Non-Instructional Operations	\$452,542	\$543,586	\$1,651,026	\$380,266	\$3,003,040
Contributions to Community Colleges	\$7,450	\$8,321	\$8,196	\$13,163	\$26,385
Sub-Total	\$13,452,559	\$9,207,830	\$32,357,263	\$9,792,853	\$68,759,151
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$211,605	\$137,375	\$12,000	\$66,393	\$533,304
Cultural Enrichment	\$5,200	--	\$2,000	\$3,000	\$17,000
Public Libraries	\$66,540	\$127,599	\$493,976	\$72,935	\$1,540,482
Sub-Total	\$283,345	\$264,974	\$507,976	\$142,328	\$2,090,786
Community Development					
Planning and Community Development	\$197,983	\$214,122	\$621,427	\$148,502	\$3,214,083
Environmental Management	\$40,267	\$45,666	\$33,892	\$47,841	\$63,732
Cooperative Extension Program	\$72,127	\$29,807	\$59,116	\$23,303	\$71,242
Sub-Total	\$310,377	\$289,595	\$714,435	\$219,646	\$3,349,057
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,240,930	\$16,100,891	\$49,383,085	\$16,945,869	\$101,718,803

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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FY 2002

[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	\$67,803	\$227,850	\$50,797	\$211,044	\$159,477
General and Financial Administration	\$926,576	\$1,177,019	\$1,032,559	\$701,205	\$592,081
Board of Elections	\$98,922	\$88,761	\$83,630	\$86,032	\$79,488
Sub-Total	\$1,093,301	\$1,493,630	\$1,166,986	\$998,281	\$831,046
Judicial Administration					
Courts	\$512,654	\$609,871	\$540,248	\$595,227	\$179,592
Commonwealth's Attorney	\$187,430	\$180,637	\$172,550	\$155,678	\$144,211
Sub-Total	\$700,084	\$790,508	\$712,798	\$750,905	\$323,803
Public Safety					
Law Enforcement and Traffic Control	\$977,670	\$1,412,703	\$1,086,504	\$1,047,698	\$849,330
Fire and Rescue Services	\$412,612	\$566,149	\$510,396	\$340,232	\$278,023
Correction and Detention	\$364,541	\$477,442	\$1,096,841	\$1,763,592	\$939,598
Inspections	\$177,008	\$100,994	\$80,494	\$113,737	\$56,161
Other Protection	\$374,618	\$288,719	\$164,167	\$148,371	\$43,431
Sub-Total	\$2,306,449	\$2,846,007	\$2,938,402	\$3,413,630	\$2,166,543
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6,090	--	--	\$16,694	--
Sanitation and Waste Removal	\$852,306	\$757,358	\$371,794	\$591,593	\$589,501
Maintenance of General Buildings and Grounds	\$318,976	\$385,115	\$244,021	\$157,428	\$177,798
Sub-Total	\$1,177,372	\$1,142,473	\$615,815	\$765,715	\$767,299
Health and Welfare					
Health	\$186,073	\$128,433	\$314,201	\$155,417	\$79,500
Mental Health and Mental Retardation	\$848,756	\$82,750	\$2,164,520	\$899,247	\$1,211,569
Welfare/Social Services	\$1,263,503	\$1,194,790	\$2,467,282	\$1,376,187	\$1,501,614
Sub-Total	\$2,298,332	\$1,405,973	\$4,946,003	\$2,430,851	\$2,792,683
Education					
Instruction	\$11,531,572	\$11,350,597	\$12,994,823	\$9,157,179	\$13,101,251
Administration, Attendance, and Health	\$1,060,027	\$1,044,532	\$751,858	\$426,546	\$968,839
Pupil Transportation Services	\$1,478,388	\$1,206,664	\$893,401	\$856,668	\$1,025,529
Operation and Maintenance Services	\$1,550,967	\$1,472,311	\$1,509,474	\$990,856	\$1,632,901
School Food Services and Other Non-Instructional Operations	\$719,003	\$398,593	\$896,037	\$499,869	\$859,835
Contributions to Community Colleges	\$3,000	\$4,666	\$28,681	\$11,536	\$3,572
Sub-Total	\$16,342,957	\$15,477,363	\$17,074,274	\$11,942,654	\$17,591,927
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$148,690	\$180,744	\$177,506	\$28,233	--
Cultural Enrichment	--	--	\$25,303	--	--
Public Libraries	\$214,184	\$90,350	\$96,121	\$74,000	\$140,478
Sub-Total	\$362,874	\$271,094	\$298,930	\$102,233	\$140,478
Community Development					
Planning and Community Development	\$1,313,080	\$802,291	\$812,478	\$180,977	\$662,767
Environmental Management	\$24,123	\$65,609	\$20,012	\$17,553	\$7,949
Cooperative Extension Program	\$44,182	\$65,087	\$227,667	\$38,788	\$59,394
Sub-Total	\$1,381,385	\$932,987	\$1,060,157	\$237,318	\$730,110
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$25,662,754	\$24,360,035	\$28,813,365	\$20,641,587	\$25,343,889

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 2002, 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	\$121,049	\$100,675	\$68,555	\$154,794	\$66,882
General and Financial Administration	\$1,311,668	\$1,811,758	\$817,287	\$1,736,566	\$1,362,510
Board of Elections	\$85,449	\$160,880	\$84,566	\$49,485	\$83,675
Sub-Total	\$1,518,166	\$2,073,313	\$970,408	\$1,940,845	\$1,513,067
Judicial Administration					
Courts	\$714,245	\$289,551	\$303,230	\$1,896,725	\$723,900
Commonwealth's Attorney	\$207,642	\$207,305	\$232,110	\$414,424	\$268,872
Sub-Total	\$921,887	\$496,856	\$535,340	\$2,311,149	\$992,772
Public Safety					
Law Enforcement and Traffic Control	\$1,182,743	\$1,803,345	\$1,172,321	\$3,323,506	\$1,686,578
Fire and Rescue Services	\$895,198	\$227,692	\$718,040	\$1,155,169	\$488,430
Correction and Detention	\$1,655,351	\$846,528	\$650,145	\$2,073,770	\$390,632
Inspections	\$217,524	\$111,940	\$70,959	\$228,135	\$255,262
Other Protection	\$1,129,154	\$553,069	\$200,556	\$1,390,211	\$125,066
Sub-Total	\$5,079,970	\$3,542,574	\$2,812,021	\$8,170,791	\$2,945,968
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$50,491	--	--	--
Sanitation and Waste Removal	\$1,145,051	\$2,063,028	\$559,485	\$1,321,004	\$588,256
Maintenance of General Buildings and Grounds	\$364,628	\$226,745	\$300,117	\$687,991	\$416,655
Sub-Total	\$1,509,679	\$2,340,264	\$859,602	\$2,008,995	\$1,004,911
Health and Welfare					
Health	\$278,537	\$197,305	\$98,352	\$400,989	\$150,164
Mental Health and Mental Retardation	\$2,349,715	\$942,048	\$2,648,408	\$4,047,875	\$1,929,086
Welfare/Social Services	\$2,817,394	\$2,933,058	\$1,858,266	\$6,435,959	\$1,630,587
Sub-Total	\$5,445,646	\$4,072,411	\$4,605,026	\$10,884,823	\$3,709,837
Education					
Instruction	\$23,921,974	\$17,314,292	\$13,449,977	\$42,873,502	\$20,125,441
Administration, Attendance, and Health	\$1,018,070	\$838,502	\$577,708	\$1,716,078	\$1,358,469
Pupil Transportation Services	\$2,153,257	\$1,197,408	\$1,750,045	\$4,546,958	\$1,830,371
Operation and Maintenance Services	\$2,614,737	\$2,693,767	\$1,054,115	\$4,269,808	\$2,232,461
School Food Services and Other Non-Instructional Operations	\$1,101,598	\$1,094,579	\$960,222	\$3,124,314	\$795,569
Contributions to Community Colleges	\$10,327	\$17,657	\$16,379	\$3,452	\$12,072
Sub-Total	\$30,819,963	\$23,156,205	\$17,808,446	\$56,534,112	\$26,354,383
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$589,622	\$80,807	\$217,931	\$15,254	\$632,668
Cultural Enrichment	\$44,118	--	\$1,416	\$40,174	--
Public Libraries	\$560,620	\$208,590	\$383,733	\$808,653	\$135,554
Sub-Total	\$1,194,360	\$289,397	\$603,080	\$864,081	\$768,222
Community Development					
Planning and Community Development	\$732,798	\$284,901	\$465,618	\$4,738,782	\$543,641
Environmental Management	\$34,334	\$26,949	\$29,452	\$15,262	\$67,130
Cooperative Extension Program	\$71,704	\$92,716	\$80,313	\$82,328	\$44,123
Sub-Total	\$838,836	\$404,566	\$575,383	\$4,836,372	\$654,894
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$47,328,507	\$36,375,586	\$28,769,306	\$87,551,168	\$37,944,054

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 2002, Exhibits C and C-1 through C-8.

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Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$77,888	\$193,035	\$1,164,000	\$123,731	\$44,535
General and Financial Administration	\$911,380	\$1,751,726	\$22,375,000	\$1,131,530	\$585,952
Board of Elections	\$89,524	\$127,771	\$866,000	\$103,927	\$72,005
Sub-Total	\$1,078,792	\$2,072,532	\$24,405,000	\$1,359,188	\$702,492
Judicial Administration					
Courts	\$993,944	\$1,218,936	\$8,319,000	\$899,190	\$191,680
Commonwealth's Attorney	\$277,454	\$353,159	\$2,306,000	\$409,907	\$200,418
Sub-Total	\$1,271,398	\$1,572,095	\$10,625,000	\$1,309,097	\$392,098
Public Safety					
Law Enforcement and Traffic Control	\$1,328,165	\$3,171,628	\$39,558,000	\$2,056,187	\$607,139
Fire and Rescue Services	\$520,004	\$905,850	\$31,759,000	\$220,410	\$361,326
Correction and Detention	\$1,044,558	\$2,415,349	\$22,695,000	\$3,573,542	\$419,015
Inspections	\$36,412	\$455,697	\$6,077,000	\$104,686	\$150,841
Other Protection	\$48,778	\$229,799	\$7,126,000	\$271,046	\$89,670
Sub-Total	\$2,977,917	\$7,178,323	\$107,215,000	\$6,225,871	\$1,627,991
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2,290	\$12,864,000	--	-\$9,590
Sanitation and Waste Removal	\$716,874	\$469,264	\$8,029,000	\$2,900,040	\$425,181
Maintenance of General Buildings and Grounds	\$513,624	\$859,773	\$6,762,000	\$562,849	\$132,381
Sub-Total	\$1,230,498	\$1,331,327	\$27,655,000	\$3,462,889	\$547,972
Health and Welfare					
Health	\$135,014	\$156,213	\$3,601,000	\$253,014	\$94,067
Mental Health and Mental Retardation	\$1,909,182	\$1,304,276	\$15,552,000	\$2,749,260	\$677,098
Welfare/Social Services	\$2,058,452	\$2,378,596	\$31,438,000	\$5,149,547	\$940,555
Sub-Total	\$4,102,648	\$3,839,085	\$50,591,000	\$8,151,821	\$1,711,720
Education					
Instruction	\$13,767,459	\$28,554,038	\$330,832,000	\$26,011,944	\$5,935,147
Administration, Attendance, and Health	\$1,018,187	\$2,208,755	\$15,398,000	\$1,433,866	\$805,661
Pupil Transportation Services	\$1,445,816	\$2,732,487	\$29,891,000	\$1,369,299	\$647,697
Operation and Maintenance Services	\$2,254,894	\$3,896,803	\$43,222,000	\$3,291,967	\$799,114
School Food Services and Other Non-Instructional Operations	\$923,331	\$1,694,573	\$16,984,000	\$1,710,313	\$400,573
Contributions to Community Colleges	\$5,215	\$15,105	--	\$14,592	\$40,078
Sub-Total	\$19,414,902	\$39,101,761	\$436,327,000	\$33,831,981	\$8,628,270
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$61,000	\$451,561	\$18,669,000	\$434,161	\$6,500
Cultural Enrichment	\$17,326	--	--	\$24,637	--
Public Libraries	\$79,200	\$325,285	\$9,998,000	\$499,492	\$121,056
Sub-Total	\$157,526	\$776,846	\$28,667,000	\$958,290	\$127,556
Community Development					
Planning and Community Development	\$238,428	\$381,577	\$11,022,000	\$1,542,156	\$84,751
Environmental Management	\$10,959	\$6,500	\$2,396,000	\$4,983	--
Cooperative Extension Program	\$99,530	\$58,042	\$853,000	\$84,930	\$58,575
Sub-Total	\$348,917	\$446,119	\$14,271,000	\$1,632,069	\$143,326
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$30,582,598	\$56,318,088	\$699,756,000	\$56,931,206	\$13,881,425

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 2002, 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 2002

[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	\$105,531	\$282,342	\$64,325	\$125,747	\$154,450
General and Financial Administration	\$487,202	\$5,081,799	\$887,640	\$2,780,220	\$923,273
Board of Elections	\$58,614	\$220,978	\$118,867	\$157,208	\$125,799
Sub-Total	\$651,347	\$5,585,119	\$1,070,832	\$3,063,175	\$1,203,522
Judicial Administration					
Courts	\$400,682	\$2,512,778	\$246,502	\$1,016,964	\$440,426
Commonwealth's Attorney	\$242,337	\$633,246	\$337,987	\$712,027	\$272,078
Sub-Total	\$643,019	\$3,146,024	\$584,489	\$1,728,991	\$712,504
Public Safety					
Law Enforcement and Traffic Control	\$731,967	\$10,443,228	\$1,480,049	\$3,740,431	\$1,273,636
Fire and Rescue Services	\$141,185	\$8,378,344	\$879,246	\$2,979,788	\$308,726
Correction and Detention	\$1,395,281	\$5,526,765	\$1,559,342	\$3,484,236	\$1,477,325
Inspections	\$82,550	\$651,696	\$209,343	\$424,799	\$84,215
Other Protection	\$32,313	\$235,393	\$568,113	\$263,069	\$367,345
Sub-Total	\$2,383,296	\$25,235,426	\$4,696,093	\$10,892,323	\$3,511,247
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$94,494	--	\$287,526
Sanitation and Waste Removal	\$417,476	\$5,460,091	\$1,376,518	\$2,779,238	\$1,999,104
Maintenance of General Buildings and Grounds	\$119,808	\$5,542,423	\$234,829	\$1,271,985	\$412,182
Sub-Total	\$537,284	\$11,002,514	\$1,705,841	\$4,051,223	\$2,698,812
Health and Welfare					
Health	\$130,907	\$459,403	\$310,166	\$491,546	\$316,239
Mental Health and Mental Retardation	\$626,748	\$3,598,961	\$2,994,470	\$3,897,379	\$5,321,075
Welfare/Social Services	\$931,238	\$8,102,290	\$1,159,745	\$5,541,974	\$4,596,008
Sub-Total	\$1,688,893	\$12,160,654	\$4,464,381	\$9,930,899	\$10,233,322
Education					
Instruction	\$6,835,393	\$79,548,752	\$15,838,567	\$62,054,180	\$19,902,177
Administration, Attendance, and Health	\$336,289	\$5,273,444	\$1,620,723	\$2,303,857	\$712,817
Pupil Transportation Services	\$609,108	\$4,878,318	\$1,599,644	\$4,920,787	\$1,866,283
Operation and Maintenance Services	\$859,105	\$9,151,083	\$2,382,945	\$7,179,840	\$3,228,519
School Food Services and Other Non-Instructional Operations	\$399,847	\$3,737,786	\$837,115	\$4,139,441	\$1,305,612
Contributions to Community Colleges	\$13,119	--	\$14,911	--	\$93,367
Sub-Total	\$9,052,861	\$102,589,383	\$22,293,905	\$80,598,105	\$27,108,775
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26,300	\$3,504,340	\$364,901	\$1,032,470	\$207,102
Cultural Enrichment	\$7,045	\$163,637	--	--	\$4,720
Public Libraries	\$123,393	\$2,310,981	\$795,991	\$994,900	\$313,599
Sub-Total	\$156,738	\$5,978,958	\$1,160,892	\$2,027,370	\$525,421
Community Development					
Planning and Community Development	\$135,307	\$1,161,923	\$849,827	\$1,099,384	\$701,707
Environmental Management	\$13,856	--	\$66,172	\$87,669	\$28,586
Cooperative Extension Program	\$33,967	\$201,830	\$72,307	\$179,472	\$138,128
Sub-Total	\$183,130	\$1,363,753	\$988,306	\$1,366,525	\$868,421
Nondepartmental/1					
Sub-Total	--	--	\$941,166	--	--
Grand Total	\$15,296,568	\$167,061,831	\$37,905,905	\$113,658,611	\$46,862,024

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 2002, 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 2002

[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	\$144,105	\$120,652	\$409,497	\$190,934	\$334,007
General and Financial Administration	\$1,031,726	\$1,383,527	\$659,519	\$707,211	\$5,808,844
Board of Elections	\$29,217	\$105,092	\$98,053	\$97,498	\$328,905
Sub-Total	\$1,205,048	\$1,609,271	\$1,167,069	\$995,643	\$6,471,756
Judicial Administration					
Courts	\$548,581	\$417,459	\$598,903	\$531,370	\$2,747,733
Commonwealth's Attorney	\$235,729	\$306,155	\$301,676	\$346,916	\$796,389
Sub-Total	\$784,310	\$723,614	\$900,579	\$878,286	\$3,544,122
Public Safety					
Law Enforcement and Traffic Control	\$1,787,774	\$1,629,103	\$1,989,207	\$1,129,571	\$6,060,497
Fire and Rescue Services	\$454,691	\$1,034,895	\$312,590	\$723,584	\$4,712,570
Correction and Detention	\$428,904	\$1,219,111	\$405,870	\$1,920,260	\$5,089,104
Inspections	\$85,578	\$280,880	\$191,627	\$43,709	\$1,922,471
Other Protection	\$442,492	\$863,322	\$526,526	\$198,921	\$2,506,835
Sub-Total	\$3,199,439	\$5,027,311	\$3,425,820	\$4,016,045	\$20,291,477
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$654	--	--	\$29,564	\$964,603
Sanitation and Waste Removal	\$774,507	\$2,603,574	\$1,358,633	\$1,191,484	\$2,831,404
Maintenance of General Buildings and Grounds	\$574,127	\$384,570	\$131,800	\$267,747	\$1,671,254
Sub-Total	\$1,349,288	\$2,988,144	\$1,490,433	\$1,488,795	\$5,467,261
Health and Welfare					
Health	\$213,259	\$248,132	\$438,419	\$220,795	\$566,427
Mental Health and Mental Retardation	\$1,353,982	\$2,687,603	\$5,316,636	\$1,135,493	\$3,897,693
Welfare/Social Services	\$3,152,476	\$4,449,881	\$4,102,685	\$1,866,937	\$9,305,213
Sub-Total	\$4,719,717	\$7,385,616	\$9,857,740	\$3,223,225	\$13,769,333
Education					
Instruction	\$19,044,699	\$30,503,561	\$28,347,216	\$14,290,315	\$106,786,886
Administration, Attendance, and Health	\$669,629	\$824,397	\$1,070,624	\$941,241	\$4,461,196
Pupil Transportation Services	\$1,394,174	\$2,428,036	\$1,526,231	\$1,793,364	\$8,815,709
Operation and Maintenance Services	\$3,464,326	\$4,690,699	\$2,752,889	\$2,360,976	\$13,039,864
School Food Services and Other Non-Instructional Operations	\$1,343,867	\$1,285,042	\$1,645,432	\$1,042,511	\$5,160,346
Contributions to Community Colleges	\$24,170	\$15,470	\$33,468	--	\$19,871
Sub-Total	\$25,940,865	\$39,747,205	\$35,375,860	\$20,428,407	\$138,283,872
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$324,897	\$440,847	\$41,513	--	\$1,806,793
Cultural Enrichment	--	\$20,252	--	\$15,000	\$12,609
Public Libraries	\$350,063	\$587,169	\$660,317	\$278,413	\$3,170,130
Sub-Total	\$674,960	\$1,048,268	\$701,830	\$293,413	\$4,989,532
Community Development					
Planning and Community Development	\$38,788	\$504,957	\$618,839	\$263,764	\$2,098,169
Environmental Management	\$23,215	\$77,463	\$15,942	\$7,105	\$13,230
Cooperative Extension Program	\$59,674	\$95,826	\$63,017	\$57,066	\$122,714
Sub-Total	\$121,677	\$678,246	\$697,798	\$327,935	\$2,234,113
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$37,995,304	\$59,207,675	\$53,617,129	\$31,651,749	\$195,051,466

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 2002, 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 2002

[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	\$868,805	\$101,352	\$154,711	\$66,551	\$118,416
General and Financial Administration	\$5,040,058	\$693,481	\$745,142	\$1,203,517	\$1,732,131
Board of Elections	\$242,978	\$61,813	\$94,466	\$134,416	\$109,172
Sub-Total	\$6,151,841	\$856,646	\$994,319	\$1,404,484	\$1,959,719
Judicial Administration					
Courts	\$2,275,566	\$331,729	\$505,728	\$839,080	\$447,706
Commonwealth's Attorney	\$1,023,731	\$96,007	\$294,262	\$507,328	\$386,522
Sub-Total	\$3,299,297	\$427,736	\$799,990	\$1,346,408	\$834,228
Public Safety					
Law Enforcement and Traffic Control	\$9,029,743	\$653,347	\$1,604,718	\$1,340,343	\$924,140
Fire and Rescue Services	\$5,209,530	\$241,356	\$489,515	\$372,248	\$1,445,749
Correction and Detention	\$8,881,229	\$625,012	\$214,911	\$2,934,525	\$2,180,977
Inspections	\$2,635,516	\$83,928	\$72,707	\$159,936	\$226,891
Other Protection	\$481,540	\$83,386	\$52,928	\$552,582	\$249,837
Sub-Total	\$26,237,558	\$1,687,029	\$2,434,779	\$5,359,634	\$5,027,594
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$76,367	\$488,192	\$507,895
Sanitation and Waste Removal	\$2,005,591	\$415,651	\$153,572	\$1,107,208	\$1,962,306
Maintenance of General Buildings and Grounds	\$2,312,711	\$361,774	\$286,997	\$563,329	\$258,220
Sub-Total	\$4,318,302	\$777,425	\$516,936	\$2,158,729	\$2,728,421
Health and Welfare					
Health	\$464,602	\$176,506	\$139,917	\$243,427	\$203,945
Mental Health and Mental Retardation	\$4,147,867	\$1,275,369	\$1,216,175	\$5,659,425	\$1,567,138
Welfare/Social Services	\$8,975,953	\$1,811,672	\$2,070,588	\$6,749,080	\$5,361,081
Sub-Total	\$13,588,422	\$3,263,547	\$3,426,680	\$12,651,932	\$7,132,164
Education					
Instruction	\$117,373,921	\$8,898,058	\$9,822,412	\$35,344,717	\$26,153,993
Administration, Attendance, and Health	\$7,583,510	\$708,148	\$531,882	\$1,351,660	\$1,182,378
Pupil Transportation Services	\$7,543,332	\$660,460	\$1,343,413	\$2,411,006	\$1,473,470
Operation and Maintenance Services	\$13,469,884	\$1,299,524	\$1,119,100	\$3,816,200	\$3,386,899
School Food Services and Other Non-Instructional Operations	\$6,106,081	\$746,158	\$702,697	\$2,462,130	\$1,583,354
Contributions to Community Colleges	\$10,579	\$788	\$1,803	\$77,066	\$18,049
Sub-Total	\$152,087,307	\$12,313,136	\$13,521,307	\$45,462,779	\$33,798,143
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,350,853	\$287,650	\$2,000	\$200,749	\$812,592
Cultural Enrichment	--	\$7,000	\$15,000	\$70,844	\$16,000
Public Libraries	\$3,727,265	\$186,898	\$160,654	\$690,934	\$280,000
Sub-Total	\$7,078,118	\$481,548	\$177,654	\$962,527	\$1,108,592
Community Development					
Planning and Community Development	\$2,452,889	\$251,127	\$214,429	\$1,114,741	\$1,467,773
Environmental Management	\$406	\$8,400	\$119,328	\$59,495	\$108,920
Cooperative Extension Program	\$156,147	\$46,183	\$53,949	\$73,726	\$72,856
Sub-Total	\$2,609,442	\$305,710	\$387,706	\$1,247,962	\$1,649,549
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$215,370,287	\$20,112,777	\$22,259,371	\$70,594,455	\$54,238,410

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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FY 2002

[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	\$129,447	\$42,771	\$221,121	\$164,823	\$233,654
General and Financial Administration	\$1,554,423	\$1,038,626	\$1,994,633	\$979,285	\$4,863,165
Board of Elections	\$142,857	\$84,736	\$123,210	\$90,931	\$172,175
Sub-Total	\$1,826,727	\$1,166,133	\$2,338,964	\$1,235,039	\$5,268,994
Judicial Administration					
Courts	\$1,174,892	\$749,866	\$1,261,243	\$485,060	\$1,499,702
Commonwealth's Attorney	\$436,855	\$242,930	\$473,724	\$255,628	\$752,655
Sub-Total	\$1,611,747	\$992,796	\$1,734,967	\$740,688	\$2,252,357
Public Safety					
Law Enforcement and Traffic Control	\$2,549,198	\$1,282,824	\$2,830,725	\$1,679,230	\$4,320,004
Fire and Rescue Services	\$1,139,279	\$252,086	\$273,508	\$698,746	\$6,668,333
Correction and Detention	\$1,025,014	\$3,257,978	\$1,632,354	\$1,726,222	\$5,610,043
Inspections	\$141,014	\$83,595	\$211,568	\$133,881	\$709,822
Other Protection	\$681,613	\$112,154	\$371,639	\$342,763	\$1,291,117
Sub-Total	\$5,536,118	\$4,988,637	\$5,319,794	\$4,580,842	\$18,599,319
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$313,260	\$86,015	\$410,170	--	\$23,600
Sanitation and Waste Removal	\$1,617,044	\$1,009,708	\$2,425,130	\$2,290,254	\$4,153,393
Maintenance of General Buildings and Grounds	\$718,544	\$453,925	\$467,564	\$246,822	\$4,386,052
Sub-Total	\$2,648,848	\$1,549,648	\$3,302,864	\$2,537,076	\$8,563,045
Health and Welfare					
Health	\$388,335	\$185,201	\$413,792	\$266,518	\$1,879,692
Mental Health and Mental Retardation	\$3,887,385	\$1,375,575	\$3,330,660	\$4,817,900	\$3,650,730
Welfare/Social Services	\$4,646,686	\$2,096,612	\$6,553,694	\$4,172,788	\$4,216,130
Sub-Total	\$8,922,406	\$3,657,388	\$10,298,146	\$9,257,206	\$9,746,552
Education					
Instruction	\$39,412,762	\$9,199,443	\$39,739,986	\$21,615,790	\$56,982,319
Administration, Attendance, and Health	\$2,211,172	\$473,948	\$1,373,726	\$671,187	\$5,061,372
Pupil Transportation Services	\$2,847,914	\$1,322,986	\$2,275,697	\$1,698,520	\$3,961,244
Operation and Maintenance Services	\$4,746,524	\$1,650,849	\$4,267,601	\$2,605,556	\$8,141,746
School Food Services and Other Non-Instructional Operations	\$2,556,100	\$781,481	\$3,911,475	\$1,156,279	\$2,883,578
Contributions to Community Colleges	\$62,449	\$14,963	\$109,156	\$34,181	--
Sub-Total	\$51,836,921	\$13,443,670	\$51,677,641	\$27,781,513	\$77,030,259
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$570,249	\$284,757	\$58,996	\$331,302	\$1,267,537
Cultural Enrichment	\$274,180	\$32,257	\$15,000	\$33,825	\$1,024,821
Public Libraries	\$1,314,928	\$299,358	\$1,208,793	\$405,167	\$2,014,351
Sub-Total	\$2,159,357	\$616,372	\$1,282,789	\$770,294	\$4,306,709
Community Development					
Planning and Community Development	\$2,048,012	\$327,619	\$431,415	\$1,567,942	\$1,845,331
Environmental Management	\$28,700	\$12,100	--	\$10,800	\$1,147,027
Cooperative Extension Program	\$79,842	\$43,582	\$46,956	\$71,818	\$82,276
Sub-Total	\$2,156,554	\$383,301	\$478,371	\$1,650,560	\$3,074,634
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$76,698,678	\$26,797,945	\$76,433,536	\$48,553,218	\$128,841,869

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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Absolute Distribution  
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FY 2002

[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	\$766,992	\$38,860	\$45,342	\$14,708	\$196,971
General and Financial Administration	\$23,013,440	\$891,110	\$1,660,079	\$771,172	\$6,638,070
Board of Elections	\$789,839	\$129,214	\$135,981	\$49,908	\$236,450
Sub-Total	\$24,570,271	\$1,059,184	\$1,841,402	\$835,788	\$7,071,491
Judicial Administration					
Courts	\$9,852,224	\$177,966	\$727,147	\$397,389	\$2,123,145
Commonwealth's Attorney	\$2,422,102	\$17,866	\$384,341	\$159,705	\$729,941
Sub-Total	\$12,274,326	\$195,832	\$1,111,488	\$557,094	\$2,853,086
Public Safety					
Law Enforcement and Traffic Control	\$38,082,298	\$1,535,260	\$4,613,248	\$1,068,277	\$9,047,738
Fire and Rescue Services	\$22,603,400	\$126,195	\$2,969,183	\$103,933	\$5,451,759
Correction and Detention	\$9,210,012	\$203,565	\$2,055,593	\$490,998	\$6,099,839
Inspections	\$3,742,874	\$234,371	\$161,272	\$114,260	\$526,082
Other Protection	\$1,238,933	\$89,356	\$269,446	\$179,570	\$1,203,903
Sub-Total	\$74,877,517	\$2,188,747	\$10,068,742	\$1,957,038	\$22,329,321
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$16,968,597	\$1,135,956	\$2,198,578	\$919,622	\$6,211,820
Sanitation and Waste Removal	\$5,766,063	\$84,497	\$6,290,768	\$278,450	\$2,485,092
Maintenance of General Buildings and Grounds	\$7,250,661	\$845,783	\$231,881	\$240,422	\$1,071,074
Sub-Total	\$29,985,321	\$2,066,236	\$8,721,227	\$1,438,494	\$9,767,986
Health and Welfare					
Health	\$6,231,451	\$98,193	\$375,371	\$48,893	\$787,682
Mental Health and Mental Retardation	\$21,155,384	\$517,840	\$1,712,165	\$895,053	\$9,363,992
Welfare/Social Services	\$40,635,012	\$574,109	\$3,700,104	\$710,378	\$21,156,324
Sub-Total	\$68,021,847	\$1,190,142	\$5,787,640	\$1,654,324	\$31,307,998
Education					
Instruction	\$109,572,946	\$3,929,058	\$14,575,563	\$6,305,535	\$34,773,413
Administration, Attendance, and Health	\$8,522,960	\$764,844	\$948,165	\$297,564	\$4,125,055
Pupil Transportation Services	\$4,151,829	\$406,454	\$668,935	\$190,376	\$1,339,450
Operation and Maintenance Services	\$11,821,797	\$45,162	\$1,408,043	\$1,025,206	\$6,082,863
School Food Services and Other Non-Instructional Operations	\$4,185,072	--	\$790,097	\$367,212	\$1,429,458
Contributions to Community Colleges	\$12,923	\$10,191	\$29,126	\$6,620	\$15,552
Sub-Total	\$138,267,527	\$5,155,709	\$18,419,929	\$8,192,513	\$47,765,791
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13,196,640	\$764,044	\$2,151,151	\$294,019	\$6,480,713
Cultural Enrichment	\$2,397,032	\$78,038	\$1,570,595	--	\$207,322
Public Libraries	\$5,436,742	\$159,753	\$405,668	\$144,523	\$1,122,883
Sub-Total	\$21,030,414	\$1,001,835	\$4,127,414	\$438,542	\$7,810,918
Community Development					
Planning and Community Development	\$9,172,288	\$427,122	\$1,444,927	\$326,853	\$2,602,809
Environmental Management	\$612,775	\$1,700	\$70,782	\$580	--
Cooperative Extension Program	--	\$5,069	--	--	\$40,625
Sub-Total	\$9,785,063	\$433,891	\$1,515,709	\$327,433	\$2,643,434
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$378,812,286	\$13,291,576	\$51,593,551	\$15,401,226	\$131,550,025

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 2002, 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 2002

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

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	\$708,488	\$149,504	\$61,607	\$99,826	\$134,889
General and Financial Administration	\$18,463,185	\$1,964,616	\$941,369	\$2,546,859	\$789,993
Board of Elections	\$538,303	\$117,410	\$74,860	\$150,781	\$48,668
Sub-Total	\$19,709,976	\$2,231,530	\$1,077,836	\$2,797,466	\$973,550
Judicial Administration					
Courts	\$9,729,888	\$1,019,060	\$264,321	\$1,342,086	\$1,288,074
Commonwealth's Attorney	\$2,082,562	\$415,598	\$7,457	\$695,297	--
Sub-Total	\$11,812,450	\$1,434,658	\$271,778	\$2,037,383	\$1,288,074
Public Safety					
Law Enforcement and Traffic Control	\$31,119,968	\$4,097,621	\$1,034,653	\$7,642,714	\$2,113,687
Fire and Rescue Services	\$29,802,118	\$1,890,320	\$289,779	\$6,487,998	\$203,811
Correction and Detention	\$16,783,238	\$3,605,013	\$128,833	\$3,584,099	\$1,729,105
Inspections	\$2,864,595	\$158,841	\$103,290	\$423,439	\$116,869
Other Protection	\$912,035	\$97,185	\$628,552	\$1,320,165	\$288,794
Sub-Total	\$81,481,954	\$9,848,980	\$2,185,107	\$19,458,415	\$4,452,266
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$24,925,018	\$1,851,415	\$1,339,141	\$5,999,298	\$974,992
Sanitation and Waste Removal	\$14,958,010	\$1,262,977	\$580,607	\$3,463,968	\$880,114
Maintenance of General Buildings and Grounds	\$7,675,280	\$410,291	\$1,020,683	\$2,237,631	\$289,114
Sub-Total	\$47,558,308	\$3,524,683	\$2,940,431	\$11,700,897	\$2,144,220
Health and Welfare					
Health	\$4,871,068	\$152,397	\$73,885	\$526,100	\$50,802
Mental Health and Mental Retardation	\$11,646,264	\$1,650,916	\$1,021,381	\$4,921,492	\$1,032,208
Welfare/Social Services	\$22,477,586	\$1,953,822	\$1,254,672	\$8,085,111	\$1,248,890
Sub-Total	\$38,994,918	\$3,757,135	\$2,349,938	\$13,532,703	\$2,331,900
Education					
Instruction	\$211,094,150	\$18,621,451	\$6,474,833	\$43,276,031	\$4,164,075
Administration, Attendance, and Health	\$9,425,568	\$1,024,642	\$452,821	\$2,645,621	\$278,739
Pupil Transportation Services	\$13,192,534	\$390,651	\$198,217	\$2,179,568	\$485,379
Operation and Maintenance Services	\$28,419,096	\$1,912,299	\$733,849	\$7,666,328	\$740,116
School Food Services and Other Non-Instructional Operations	\$8,892,351	\$780,818	\$331,966	\$2,743,055	\$339,017
Contributions to Community Colleges	\$80,000	\$6,196	\$3,314	\$9,048	\$1,278
Sub-Total	\$271,103,699	\$22,736,057	\$8,195,000	\$58,519,651	\$6,008,604
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4,161,186	\$1,325,007	\$859,149	\$3,927,396	\$188,380
Cultural Enrichment	\$190,299	\$56,656	\$15,981	\$139,525	--
Public Libraries	\$6,069,493	\$566,289	\$163,338	\$971,625	\$139,419
Sub-Total	\$10,420,978	\$1,947,952	\$1,038,468	\$5,038,546	\$327,799
Community Development					
Planning and Community Development	\$11,353,973	\$198,034	\$1,069,132	\$6,068,799	\$348,245
Environmental Management	--	\$2,381	\$2,000	--	--
Cooperative Extension Program	\$380,114	--	\$15,641	\$24,695	\$35,840
Sub-Total	\$11,734,087	\$200,415	\$1,086,773	\$6,093,494	\$384,085
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$492,816,370	\$45,681,410	\$19,145,331	\$119,178,555	\$17,910,498

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 2002, 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 2002

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

Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	\$256,995	\$134,894	\$235,605	\$229,264	\$9,466
General and Financial Administration	\$4,627,261	\$2,407,388	\$1,500,405	\$2,593,349	\$1,309,453
Board of Elections	\$167,272	\$112,127	\$92,653	\$145,989	\$51,751
Sub-Total	\$5,051,528	\$2,654,409	\$1,828,663	\$2,968,602	\$1,370,670
Judicial Administration					
Courts	\$305,833	\$473,234	\$92,120	\$1,244,476	\$220,322
Commonwealth's Attorney	\$14,833	\$27,248	--	\$620,275	--
Sub-Total	\$320,666	\$500,482	\$92,120	\$1,864,751	\$220,322
Public Safety					
Law Enforcement and Traffic Control	\$7,451,170	\$3,382,947	\$2,320,725	\$5,408,502	\$1,383,006
Fire and Rescue Services	\$5,268,979	\$1,810,766	\$754,784	\$3,060,758	\$241,125
Correction and Detention	\$728,657	\$1,119,500	\$609,067	\$4,891,364	\$49,553
Inspections	\$968,664	\$182,051	\$253,771	\$486,988	\$65,554
Other Protection	--	\$85,747	\$125,008	\$74,685	\$75,749
Sub-Total	\$14,417,470	\$6,581,011	\$4,063,355	\$13,922,297	\$1,814,987
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,933,227	\$1,547,570	\$2,514,942	\$2,755,071	\$1,377,126
Sanitation and Waste Removal	\$1,667,525	\$863,081	\$714,756	\$1,743,179	\$1,217,891
Maintenance of General Buildings and Grounds	\$760,799	\$674,808	\$831,097	\$1,185,915	\$51,476
Sub-Total	\$7,361,551	\$3,085,459	\$4,060,795	\$5,684,165	\$2,646,493
Health and Welfare					
Health	\$583,512	\$139,794	\$166,315	\$118,056	\$87,621
Mental Health and Mental Retardation	\$1,697,307	\$775,313	\$948,090	\$3,609,029	\$1,267,058
Welfare/Social Services	\$1,548,967	\$2,509,230	\$1,601,733	\$3,754,210	\$1,350,976
Sub-Total	\$3,829,786	\$3,424,337	\$2,716,138	\$7,481,295	\$2,705,655
Education					
Instruction	\$19,890,822	\$16,790,583	\$10,364,355	\$16,051,660	\$6,614,523
Administration, Attendance, and Health	\$1,967,411	\$1,932,515	\$799,600	\$1,281,733	\$430,817
Pupil Transportation Services	\$1,154,673	\$412,952	\$437,925	\$625,975	\$246,221
Operation and Maintenance Services	\$2,637,869	\$2,440,605	\$1,009,978	\$1,954,814	\$719,493
School Food Services and Other Non-Instructional Operations	\$857,757	\$1,583,904	\$585,357	\$834,998	\$499,784
Contributions to Community Colleges	\$2,220	\$10,856	--	\$47,864	\$7,484
Sub-Total	\$26,510,752	\$23,171,415	\$13,197,215	\$20,797,044	\$8,518,322
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,346,558	\$865,952	\$519,894	\$2,079,373	\$641,773
Cultural Enrichment	\$66,404	\$390,801	--	\$139,525	\$57,106
Public Libraries	\$692,405	\$1,544,090	\$334,317	\$787,955	\$413,650
Sub-Total	\$3,105,367	\$2,800,843	\$854,211	\$3,006,853	\$1,112,529
Community Development					
Planning and Community Development	\$2,166,310	\$1,175,211	\$1,613,517	\$2,431,264	\$118,241
Environmental Management	--	--	--	\$10,000	\$3,504
Cooperative Extension Program	-\$1,050	--	--	--	\$4,700
Sub-Total	\$2,165,260	\$1,175,211	\$1,613,517	\$2,441,264	\$126,445
Nondepartmental/1					
Sub-Total	--	--	\$562,669	--	--
Grand Total	\$62,762,380	\$43,393,167	\$28,988,683	\$58,166,271	\$18,515,423

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 2002, 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 2002

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

Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$551,982	\$176,077	\$344,960	\$26,310	\$359,788
General and Financial Administration	\$12,007,004	\$1,901,201	\$2,699,130	\$726,838	\$9,902,492
Board of Elections	\$427,817	\$113,653	\$103,718	\$51,701	\$140,351
Sub-Total	\$12,986,803	\$2,190,931	\$3,147,808	\$804,849	\$10,402,631
Judicial Administration					
Courts	\$2,731,896	\$411,943	\$756,634	\$58,260	\$3,010,665
Commonwealth's Attorney	\$1,991,348	\$80,725	\$447,469	--	\$1,034,914
Sub-Total	\$4,723,244	\$492,668	\$1,204,103	\$58,260	\$4,045,579
Public Safety					
Law Enforcement and Traffic Control	\$19,564,295	\$4,793,264	\$4,587,662	\$1,261,288	\$12,948,872
Fire and Rescue Services	\$13,339,361	\$3,972,753	\$2,944,672	\$925,048	\$10,941,760
Correction and Detention	\$13,544,181	\$973,707	\$4,621,764	\$17,056	\$24,502,834
Inspections	\$1,942,060	\$445,167	\$174,838	\$13,676	\$9,984
Other Protection	\$2,379,523	\$81,827	\$1,003,567	\$58,942	\$1,754,405
Sub-Total	\$50,769,420	\$10,266,718	\$13,332,503	\$2,276,010	\$50,157,855
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$11,544,093	\$6,695,388	\$2,472,649	\$970,132	\$10,559,146
Sanitation and Waste Removal	\$8,743,110	\$2,614,161	\$1,251,826	\$684,208	\$3,783,212
Maintenance of General Buildings and Grounds	\$4,340,366	\$255,144	\$668,896	\$354,527	\$5,760,530
Sub-Total	\$24,627,569	\$9,564,693	\$4,393,371	\$2,008,867	\$20,102,888
Health and Welfare					
Health	\$3,278,987	\$260,366	\$149,964	\$181,163	\$23,435
Mental Health and Mental Retardation	\$17,408,547	\$2,508,132	\$1,728,744	\$1,028,440	\$10,224,258
Welfare/Social Services	\$22,772,706	\$4,285,846	\$5,522,331	\$464,451	\$18,228,370
Sub-Total	\$43,460,240	\$7,054,344	\$7,401,039	\$1,674,054	\$28,476,063
Education					
Instruction	\$128,743,878	\$25,663,552	\$24,583,809	\$3,015,417	\$56,869,860
Administration, Attendance, and Health	\$7,920,159	\$1,871,023	\$1,305,628	\$288,442	\$1,971,902
Pupil Transportation Services	\$7,058,596	\$1,185,400	\$578,790	\$245,371	\$3,175,633
Operation and Maintenance Services	\$16,689,011	\$3,043,755	\$3,775,855	\$308,137	\$6,655,405
School Food Services and Other Non-Instructional Operations	\$8,121,427	\$1,361,557	\$1,425,161	\$596,473	\$2,503,520
Contributions to Community Colleges	--	\$38,200	\$13,148	--	--
Sub-Total	\$168,533,071	\$33,163,487	\$31,682,391	\$4,453,840	\$71,176,320
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11,157,500	\$2,642,085	\$1,360,786	\$719,221	\$2,154,847
Cultural Enrichment	\$6,182,148	\$50,000	\$411,480	--	\$81,201
Public Libraries	\$2,625,371	\$530,510	\$625,548	\$117,854	\$1,720,012
Sub-Total	\$19,965,019	\$3,222,595	\$2,397,814	\$837,075	\$3,956,060
Community Development					
Planning and Community Development	\$11,827,540	\$626,464	\$428,080	\$913,359	\$7,854,718
Environmental Management	\$402,136	--	--	--	\$30,000
Cooperative Extension Program	\$119,753	--	--	--	\$26,150
Sub-Total	\$12,349,429	\$626,464	\$428,080	\$913,359	\$7,910,868
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$337,414,795	\$66,581,900	\$63,987,109	\$13,026,314	\$196,228,264

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution  
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FY 2002

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

Expenditure Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
General Government Administration					
Legislative	\$327,137	\$148,255	\$41,154	\$598,385	\$1,086,476
General and Financial Administration	\$3,548,875	\$1,352,956	\$1,566,523	\$14,945,995	\$17,710,731
Board of Elections	\$164,750	\$71,727	\$88,793	\$371,980	\$543,953
Sub-Total	\$4,040,762	\$1,572,938	\$1,696,470	\$15,916,360	\$19,341,160
Judicial Administration					
Courts	\$661,070	\$190,680	\$1,229,289	\$3,600,868	\$3,845,582
Commonwealth's Attorney	\$151,640	\$44,916	\$413,493	\$2,401,685	\$5,458,719
Sub-Total	\$812,710	\$235,596	\$1,642,782	\$6,002,553	\$9,304,301
Public Safety					
Law Enforcement and Traffic Control	\$7,785,614	\$1,368,944	\$4,016,023	\$32,751,939	\$47,546,849
Fire and Rescue Services	\$1,807,052	\$1,033,365	\$1,512,693	\$22,482,771	\$30,181,633
Correction and Detention	\$1,959,807	\$321,964	\$2,516,132	\$16,688,686	\$34,057,036
Inspections	\$676,390	\$125,354	\$263,969	\$1,927,935	\$3,159,845
Other Protection	\$922,717	\$439,052	\$66,871	\$1,144,168	\$6,853,145
Sub-Total	\$13,151,580	\$3,288,679	\$8,375,688	\$74,995,499	\$121,798,508
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,247,735	\$582,315	\$2,936,963	\$15,964,903	\$35,717,955
Sanitation and Waste Removal	\$1,506,783	\$537,788	\$2,455,419	\$8,794,264	\$13,909,029
Maintenance of General Buildings and Grounds	\$423,913	\$533,481	\$448,254	\$5,833,219	\$11,171,030
Sub-Total	\$7,178,431	\$1,653,584	\$5,840,636	\$30,592,386	\$60,798,014
Health and Welfare					
Health	\$533,560	\$38,607	\$162,153	\$2,123,441	\$9,312,972
Mental Health and Mental Retardation	\$2,237,635	\$633,456	\$2,446,824	\$15,268,889	\$17,175,056
Welfare/Social Services	\$4,326,392	\$1,894,892	\$2,219,291	\$41,946,999	\$53,792,646
Sub-Total	\$7,097,587	\$2,566,955	\$4,828,268	\$59,339,329	\$80,280,674
Education					
Instruction	\$46,091,798	\$12,710,192	\$15,010,378	\$170,958,470	\$212,453,445
Administration, Attendance, and Health	\$3,247,106	\$1,163,174	\$2,934,358	\$12,530,635	\$10,358,525
Pupil Transportation Services	\$2,487,247	\$838,890	\$636,319	\$10,422,502	\$9,575,255
Operation and Maintenance Services	\$5,328,025	\$2,300,951	\$2,245,636	\$22,885,949	\$32,812,983
School Food Services and Other Non-Instructional Operations	\$1,636,048	\$572,929	\$982,971	\$16,516,326	\$15,108,864
Contributions to Community Colleges	--	\$9,417	\$10,564	--	\$6,000
Sub-Total	\$58,790,224	\$17,595,553	\$21,820,226	\$233,313,882	\$280,315,072
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,391,424	\$852,609	\$680,696	\$15,758,619	\$14,042,326
Cultural Enrichment	\$508,295	--	--	\$2,211,838	\$12,187,765
Public Libraries	\$1,427,946	\$416,918	\$487,469	\$3,724,405	\$5,883,309
Sub-Total	\$3,327,665	\$1,269,527	\$1,168,165	\$21,694,862	\$32,113,400
Community Development					
Planning and Community Development	\$1,549,096	\$240,321	\$1,513,659	\$18,823,666	\$15,744,760
Environmental Management	\$4,500	--	--	\$92,497	\$584,375
Cooperative Extension Program	\$98,200	\$28,344	\$12,436	\$224,561	--
Sub-Total	\$1,651,796	\$268,665	\$1,526,095	\$19,140,724	\$16,329,135
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$96,050,755	\$28,451,497	\$46,898,330	\$460,995,595	\$620,280,264

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 2002, Exhibits C and C-1 through C-8.

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FY 2002

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Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$19,009	\$206,153	\$82,723	\$514,751	\$83,397
General and Financial Administration	\$568,001	\$2,743,106	\$1,126,839	\$11,541,717	\$1,167,693
Board of Elections	\$55,572	\$290,374	\$94,764	\$331,241	\$78,670
Sub-Total	\$642,582	\$3,239,633	\$1,304,326	\$12,387,709	\$1,329,760
Judicial Administration					
Courts	\$265,314	\$1,713,472	\$154,800	\$3,574,128	\$579,727
Commonwealth's Attorney	\$24,259	\$838,677	--	\$1,798,506	\$317,136
Sub-Total	\$289,573	\$2,552,149	\$154,800	\$5,372,634	\$896,863
Public Safety					
Law Enforcement and Traffic Control	\$1,136,533	\$7,537,223	\$1,468,209	\$21,756,991	\$2,303,137
Fire and Rescue Services	\$130,469	\$4,860,831	\$1,417,468	\$17,445,732	\$833,862
Correction and Detention	\$175,593	\$8,845,001	\$253,874	\$15,169,822	\$767,856
Inspections	\$50,781	\$14,882	\$94,866	\$2,364,408	\$103,800
Other Protection	\$26,858	\$145,332	\$43,000	\$2,005,432	\$63,327
Sub-Total	\$1,520,234	\$21,403,269	\$3,277,417	\$58,742,385	\$4,071,982
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,036,527	\$3,076,060	\$918,146	\$6,608,486	\$2,187,274
Sanitation and Waste Removal	\$347,532	\$972,770	\$406,040	\$8,775,069	\$958,347
Maintenance of General Buildings and Grounds	\$155,544	\$2,911,069	\$100,578	\$4,207,724	\$307,353
Sub-Total	\$1,539,603	\$6,959,899	\$1,424,764	\$19,591,279	\$3,452,974
Health and Welfare					
Health	\$33,678	\$672,944	\$170,114	\$1,205,844	\$66,011
Mental Health and Mental Retardation	\$542,280	\$2,441,767	\$710,383	\$8,898,674	\$1,512,980
Welfare/Social Services	\$1,003,997	\$9,668,752	\$196,697	\$22,212,036	\$1,472,791
Sub-Total	\$1,579,955	\$12,783,463	\$1,077,194	\$32,316,554	\$3,051,782
Education					
Instruction	\$4,075,157	\$32,351,489	\$11,951,060	\$88,115,962	\$8,784,265
Administration, Attendance, and Health	\$324,569	\$2,730,279	\$1,119,385	\$5,416,567	\$639,251
Pupil Transportation Services	\$112,934	\$1,324,226	\$735,149	\$4,252,309	\$210,886
Operation and Maintenance Services	\$598,913	\$3,898,680	\$1,375,385	\$15,510,308	\$1,144,757
School Food Services and Other Non-Instructional Operations	\$219,620	\$2,376,602	\$417,372	\$6,765,927	\$487,747
Contributions to Community Colleges	\$8,418	\$5,296	--	--	--
Sub-Total	\$5,339,611	\$42,686,572	\$15,598,351	\$120,061,073	\$11,266,906
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$250,061	\$1,205,834	\$759,373	\$5,372,316	\$579,083
Cultural Enrichment	\$18,329	--	--	\$1,326,812	--
Public Libraries	\$75,782	\$786,118	\$492,082	\$1,657,084	\$506,126
Sub-Total	\$344,172	\$1,991,952	\$1,251,455	\$8,356,212	\$1,085,209
Community Development					
Planning and Community Development	\$3,545,392	\$1,320,204	\$483,098	\$3,178,530	\$435,238
Environmental Management	--	--	--	--	\$394,278
Cooperative Extension Program	--	--	--	--	--
Sub-Total	\$3,545,392	\$1,320,204	\$483,098	\$3,178,530	\$829,516
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$14,801,122	\$92,937,141	\$24,571,405	\$260,006,376	\$25,984,992

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 2002, 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 2002

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

Expenditure Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
General Government Administration					
Legislative	\$1,572,359	\$657,450	\$254,702	\$193,771	\$339,877
General and Financial Administration	\$35,002,679	\$8,311,556	\$2,519,326	\$2,042,368	\$9,201,675
Board of Elections	\$632,007	\$290,209	\$144,707	\$82,407	\$164,318
Sub-Total	\$37,207,045	\$9,259,215	\$2,918,735	\$2,318,546	\$9,705,870
Judicial Administration					
Courts	\$9,130,794	\$3,206,878	\$1,012,340	\$758,887	\$2,774,583
Commonwealth's Attorney	\$3,383,354	\$1,411,507	\$272,300	\$309,937	\$1,311,887
Sub-Total	\$12,514,148	\$4,618,385	\$1,284,640	\$1,068,824	\$4,086,470
Public Safety					
Law Enforcement and Traffic Control	\$52,157,884	\$15,014,883	\$5,180,039	\$3,721,631	\$8,577,033
Fire and Rescue Services	\$47,060,297	\$15,953,167	\$3,931,588	\$2,333,175	\$8,767,008
Correction and Detention	\$22,279,442	\$9,278,869	\$557,400	\$1,118,192	\$5,311,429
Inspections	\$2,835,086	\$786,501	\$397,036	\$220,123	\$1,536,322
Other Protection	\$919,803	\$3,744,067	\$419,422	\$42,644	\$1,297,831
Sub-Total	\$125,252,512	\$44,777,487	\$10,485,485	\$7,435,765	\$25,489,623
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$13,619,184	\$8,849,155	\$4,738,515	\$3,251,054	\$2,809,114
Sanitation and Waste Removal	\$15,346,465	\$8,395,985	\$4,023,635	\$1,868,688	\$1,683,297
Maintenance of General Buildings and Grounds	\$6,983,621	\$4,825,114	\$1,049,027	\$1,455,145	\$1,790,811
Sub-Total	\$35,949,270	\$22,070,254	\$9,811,177	\$6,574,887	\$6,283,222
Health and Welfare					
Health	\$5,192,290	\$1,147,188	\$238,995	\$224,654	\$3,910,410
Mental Health and Mental Retardation	\$25,826,693	\$12,557,629	\$2,816,625	\$4,754,479	\$4,867,459
Welfare/Social Services	\$72,032,617	\$26,582,954	\$1,619,205	\$3,037,976	\$8,885,483
Sub-Total	\$103,051,600	\$40,287,771	\$4,674,825	\$8,017,109	\$17,663,352
Education					
Instruction	\$202,570,382	\$84,931,017	\$23,867,942	\$18,465,539	\$61,376,851
Administration, Attendance, and Health	\$17,609,832	\$4,306,076	\$1,755,066	\$1,009,348	\$4,146,642
Pupil Transportation Services	\$12,016,619	\$4,382,601	\$832,204	\$615,099	\$5,602,671
Operation and Maintenance Services	\$26,217,916	\$10,600,057	\$2,156,848	\$1,796,549	\$7,367,952
School Food Services and Other Non-Instructional Operations	\$10,308,980	\$4,663,469	\$1,193,497	\$855,268	\$3,696,802
Contributions to Community Colleges	\$148,338	--	--	\$3,000	--
Sub-Total	\$268,872,067	\$108,883,220	\$29,805,557	\$22,744,803	\$82,190,918
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13,485,352	\$6,053,037	\$3,409,304	\$1,805,644	\$2,889,101
Cultural Enrichment	\$8,636,282	\$303,443	\$191,880	\$43,533	--
Public Libraries	\$4,165,869	\$2,356,590	\$799,674	\$960,186	\$890,754
Sub-Total	\$26,287,503	\$8,713,070	\$4,400,858	\$2,809,363	\$3,779,855
Community Development					
Planning and Community Development	\$7,915,020	\$5,373,855	\$856,657	\$1,155,330	\$4,676,821
Environmental Management	\$693,506	\$131,617	--	--	--
Cooperative Extension Program	--	\$61,004	--	--	\$73,625
Sub-Total	\$8,608,526	\$5,566,476	\$856,657	\$1,155,330	\$4,750,446
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$617,742,671	\$244,175,878	\$64,237,934	\$52,124,627	\$153,949,756

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 2002, 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 2002

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$988,674	\$151,070	\$143,753	\$122,082
General and Financial Administration	\$26,332,058	\$1,665,325	\$1,640,668	\$2,059,956
Board of Elections	\$927,092	\$76,643	\$108,887	\$90,996
Sub-Total	\$28,247,824	\$1,893,038	\$1,893,308	\$2,273,034
Judicial Administration				
Courts	\$6,508,970	\$735,773	\$293,703	\$869,058
Commonwealth's Attorney	\$4,488,818	\$352,070	--	\$439,320
Sub-Total	\$10,997,788	\$1,087,843	\$293,703	\$1,308,378
Public Safety				
Law Enforcement and Traffic Control	\$69,359,577	\$3,194,211	\$2,950,893	\$4,201,379
Fire and Rescue Services	\$33,328,273	\$1,604,462	\$2,190,655	\$2,307,441
Correction and Detention	\$18,287,631	\$1,323,818	\$2,041,442	\$2,883,434
Inspections	\$1,496,408	\$242,918	\$245,160	\$334,309
Other Protection	\$2,305,626	\$770,747	\$21,174	\$734,543
Sub-Total	\$124,777,515	\$7,136,156	\$7,449,324	\$10,461,106
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$36,671,670	\$2,688,950	\$1,503,307	\$2,693,330
Sanitation and Waste Removal	\$26,086,985	\$1,635,279	\$495,411	\$779,453
Maintenance of General Buildings and Grounds	\$26,923,688	\$734,805	\$1,149,055	\$1,503,643
Sub-Total	\$89,682,343	\$5,059,034	\$3,147,773	\$4,976,426
Health and Welfare				
Health	\$2,653,785	\$188,571	\$195,634	\$191,700
Mental Health and Mental Retardation	\$27,021,706	\$3,264,506	\$1,438,552	\$1,782,915
Welfare/Social Services	\$39,088,264	\$3,633,758	\$1,231,911	\$5,429,413
Sub-Total	\$68,763,755	\$7,086,835	\$2,866,097	\$7,404,028
Education				
Instruction	\$413,916,829	\$16,518,272	\$6,763,889	\$24,623,944
Administration, Attendance, and Health	\$15,268,351	\$1,311,152	\$562,664	\$2,111,482
Pupil Transportation Services	\$20,852,323	\$527,331	\$495,751	\$851,963
Operation and Maintenance Services	\$61,993,422	\$2,033,890	\$925,528	\$3,531,720
School Food Services and Other Non-Instructional Operations	\$19,875,481	\$886,174	\$277,518	\$1,110,092
Contributions to Community Colleges	\$6,000	\$5,000	--	\$15,300
Sub-Total	\$531,912,406	\$21,281,819	\$9,025,350	\$32,244,501
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$21,256,224	\$1,279,013	\$1,076,022	\$1,713,452
Cultural Enrichment	\$6,745,940	\$134,328	\$127,707	\$44,491
Public Libraries	\$12,058,148	\$825,153	\$854,073	\$553,903
Sub-Total	\$40,060,312	\$2,238,494	\$2,057,802	\$2,311,846
Community Development				
Planning and Community Development	\$39,584,686	\$611,688	\$2,772,618	\$1,595,322
Environmental Management	\$11,544	\$363,474	--	\$41,663
Cooperative Extension Program	\$241,859	--	--	--
Sub-Total	\$39,838,089	\$975,162	\$2,772,618	\$1,636,985
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	\$934,280,032	\$46,758,381	\$29,505,975	\$62,616,304

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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2002

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$5.15	\$5.12	\$5.14
General and Financial Administration	\$78.66	\$102.70	\$86.55
Board of Elections	\$3.23	\$3.51	\$3.32
Sub-Total	\$87.04	\$111.33	\$95.00
Judicial Administration			
Courts	\$28.17	\$32.76	\$29.68
Commonwealth's Attorney	\$8.98	\$14.64	\$10.83
Sub-Total	\$37.15	\$47.40	\$40.51
Public Safety			
Law Enforcement and Traffic Control	\$111.34	\$192.98	\$138.11
Fire and Rescue Services	\$75.69	\$132.34	\$94.27
Correction and Detention	\$65.79	\$101.17	\$77.39
Inspections	\$11.81	\$12.65	\$12.09
Other Protection	\$13.17	\$14.33	\$13.56
Sub-Total	\$277.81	\$453.48	\$335.42
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$21.60	\$109.73	\$50.50
Sanitation and Waste Removal	\$52.75	\$67.07	\$57.45
Maintenance of General Buildings and Grounds	\$25.75	\$46.04	\$32.41
Sub-Total	\$100.10	\$222.84	\$140.36
Health and Welfare			
Health	\$22.20	\$19.69	\$21.38
Mental Health and Mental Retardation	\$81.01	\$98.00	\$86.58
Welfare/Social Services	\$134.76	\$196.63	\$155.05
Sub-Total	\$237.97	\$314.32	\$263.01
Education			
Instruction	\$967.80	\$939.25	\$958.43
Administration, Attendance, and Health	\$56.94	\$57.96	\$57.27
Pupil Transportation Services	\$70.17	\$48.76	\$63.15
Operation and Maintenance Services	\$116.42	\$128.72	\$120.45
School Food Services and Other Non-Instructional Operations	\$52.86	\$53.46	\$53.06
Contributions to Community Colleges	\$0.51	\$0.22	\$0.41
Sub-Total	\$1,264.69	\$1,228.37	\$1,252.78
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$40.78	\$64.27	\$48.48
Cultural Enrichment	\$2.97	\$18.86	\$8.18
Public Libraries	\$26.45	\$26.90	\$26.59
Sub-Total	\$70.20	\$110.03	\$83.26
Community Development			
Planning and Community Development	\$53.06	\$73.53	\$59.77
Environmental Management	\$3.09	\$1.46	\$2.56
Cooperative Extension Program	\$1.80	\$0.59	\$1.40
Sub-Total	\$57.95	\$75.58	\$63.73
Nondepartmental/ <sup>1</sup>			
Sub-Total	\$0.43	\$0.24	\$0.37
Grand Total	\$2,133.35	\$2,563.58	\$2,274.44

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 2002, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$7.63	\$3.91	\$4.53	\$18.25	\$7.90
General and Financial Administration	\$40.95	\$54.28	\$85.61	\$59.43	\$40.45
Board of Elections	\$4.61	\$4.08	\$6.79	\$5.55	\$3.63
Sub-Total	\$53.19	\$62.28	\$96.92	\$83.23	\$51.98
Judicial Administration					
Courts	\$22.94	\$23.30	\$43.90	\$38.95	\$25.91
Commonwealth's Attorney	\$6.78	\$7.21	\$16.37	\$14.88	\$11.05
Sub-Total	\$29.73	\$30.51	\$60.27	\$53.83	\$36.96
Public Safety					
Law Enforcement and Traffic Control	\$35.40	\$112.82	\$65.80	\$68.70	\$57.29
Fire and Rescue Services	\$52.01	\$39.52	\$30.45	\$12.67	\$16.27
Correction and Detention	\$36.87	\$45.44	\$65.37	\$74.59	\$45.69
Inspections	\$3.93	\$8.18	\$5.83	\$5.67	\$4.20
Other Protection	\$18.81	\$0.52	\$13.21	\$6.08	\$39.54
Sub-Total	\$147.01	\$206.49	\$180.66	\$167.72	\$162.99
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.42	\$18.47	--	\$0.38	\$0.51
Sanitation and Waste Removal	\$56.19	\$2.13	\$97.16	\$16.58	\$40.30
Maintenance of General Buildings and Grounds	\$18.81	\$13.07	\$46.27	\$17.94	\$18.50
Sub-Total	\$77.42	\$33.67	\$143.42	\$34.90	\$59.31
Health and Welfare					
Health	\$12.72	\$8.67	\$8.04	\$8.37	\$8.62
Mental Health and Mental Retardation	\$94.96	\$60.11	\$153.42	\$132.23	\$69.18
Welfare/Social Services	\$141.22	\$168.30	\$169.65	\$87.12	\$92.79
Sub-Total	\$248.90	\$237.07	\$331.11	\$227.72	\$170.59
Education					
Instruction	\$779.88	\$887.42	\$929.02	\$757.12	\$737.33
Administration, Attendance, and Health	\$47.45	\$81.08	\$77.41	\$61.36	\$41.61
Pupil Transportation Services	\$53.09	\$86.41	\$89.59	\$56.98	\$64.60
Operation and Maintenance Services	\$94.63	\$101.60	\$247.54	\$93.55	\$76.44
School Food Services and Other Non-Instructional Operations	\$51.33	\$36.77	\$59.34	\$50.10	\$44.26
Contributions to Community Colleges	\$1.19	\$0.26	\$0.56	\$0.07	\$1.48
Sub-Total	\$1,027.57	\$1,193.55	\$1,403.44	\$1,019.19	\$965.72
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.40	\$19.89	\$24.10	\$8.84	\$10.10
Cultural Enrichment	\$0.13	\$5.44	--	--	--
Public Libraries	\$4.30	\$30.92	\$16.60	\$10.46	\$21.54
Sub-Total	\$15.84	\$56.26	\$40.71	\$19.30	\$31.64
Community Development					
Planning and Community Development	\$19.65	\$145.44	\$22.06	\$33.58	\$14.48
Environmental Management	\$7.26	\$0.58	--	\$2.30	\$0.31
Cooperative Extension Program	\$2.75	\$1.50	\$1.58	\$7.78	\$1.80
Sub-Total	\$29.66	\$147.52	\$23.64	\$43.66	\$16.59
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,629.32	\$1,967.34	\$2,280.18	\$1,649.55	\$1,495.79

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 2002, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$10.75	\$3.53	\$2.66	\$15.35	\$2.92
General and Financial Administration	\$68.41	\$198.25	\$35.85	\$96.06	\$32.04
Board of Elections	\$5.57	\$2.91	\$2.18	\$12.41	\$2.14
Sub-Total	\$84.72	\$204.69	\$40.69	\$123.82	\$37.10
Judicial Administration					
Courts	\$14.04	\$48.16	\$9.16	\$41.65	\$17.25
Commonwealth's Attorney	\$13.05	\$17.30	\$7.36	\$14.93	\$7.47
Sub-Total	\$27.09	\$65.46	\$16.52	\$56.58	\$24.72
Public Safety					
Law Enforcement and Traffic Control	\$111.25	\$218.30	\$54.52	\$110.70	\$72.61
Fire and Rescue Services	\$9.04	\$150.24	\$41.86	\$35.56	\$36.66
Correction and Detention	\$12.65	\$127.82	\$38.81	\$38.49	\$93.20
Inspections	\$3.16	\$16.99	\$5.02	\$8.94	\$7.66
Other Protection	\$7.47	\$25.55	\$15.18	\$15.15	\$3.38
Sub-Total	\$143.57	\$538.89	\$155.38	\$208.84	\$213.50
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$106.42	\$2.46	\$1.23	--
Sanitation and Waste Removal	\$36.35	\$91.78	\$15.88	\$152.97	\$88.07
Maintenance of General Buildings and Grounds	\$19.99	\$16.76	\$13.43	\$23.59	\$13.59
Sub-Total	\$56.34	\$214.97	\$31.77	\$177.79	\$101.65
Health and Welfare					
Health	\$7.63	\$77.94	\$6.82	\$13.03	\$6.91
Mental Health and Mental Retardation	\$59.35	\$89.01	\$60.56	\$149.71	\$35.23
Welfare/Social Services	\$85.31	\$321.09	\$100.98	\$122.99	\$140.48
Sub-Total	\$152.29	\$488.03	\$168.36	\$285.72	\$182.62
Education					
Instruction	\$824.63	\$956.90	\$898.16	\$1,170.85	\$729.27
Administration, Attendance, and Health	\$44.41	\$121.10	\$35.87	\$62.31	\$32.30
Pupil Transportation Services	\$72.30	\$27.87	\$66.80	\$124.24	\$81.00
Operation and Maintenance Services	\$89.84	\$108.13	\$89.62	\$169.04	\$111.39
School Food Services and Other Non-Instructional Operations	\$55.08	\$86.53	\$41.60	\$81.51	\$58.72
Contributions to Community Colleges	\$1.47	--	\$0.08	\$0.75	\$1.81
Sub-Total	\$1,087.75	\$1,300.53	\$1,132.12	\$1,608.70	\$1,014.48
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.52	\$134.52	\$16.20	\$58.19	\$17.11
Cultural Enrichment	\$3.07	\$11.37	\$1.29	--	\$3.97
Public Libraries	\$11.56	\$62.79	\$15.58	\$56.58	\$20.23
Sub-Total	\$20.15	\$208.68	\$33.07	\$114.78	\$41.30
Community Development					
Planning and Community Development	\$10.90	\$53.67	\$16.20	\$53.16	\$54.77
Environmental Management	\$2.84	--	\$0.65	\$17.78	\$2.48
Cooperative Extension Program	\$2.86	--	\$1.54	\$8.72	\$2.06
Sub-Total	\$16.60	\$53.67	\$18.39	\$79.65	\$59.31
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,588.51	\$3,074.93	\$1,596.32	\$2,655.87	\$1,674.68

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.



Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$5.40	\$4.94	\$17.13	\$7.12	\$6.61
General and Financial Administration	\$99.92	\$45.20	\$42.42	\$44.68	\$56.64
Board of Elections	\$7.46	\$3.70	\$4.73	\$5.66	\$4.58
Sub-Total	\$112.78	\$53.84	\$64.28	\$57.46	\$67.83
Judicial Administration					
Courts	\$26.35	\$19.64	\$15.60	\$21.74	\$22.12
Commonwealth's Attorney	\$11.16	\$11.97	\$12.54	\$13.87	\$7.65
Sub-Total	\$37.51	\$31.60	\$28.13	\$35.61	\$29.77
Public Safety					
Law Enforcement and Traffic Control	\$62.29	\$87.71	\$72.12	\$66.29	\$58.20
Fire and Rescue Services	\$15.40	\$36.53	\$17.65	\$23.68	\$13.80
Correction and Detention	\$23.53	\$37.90	\$52.51	\$38.88	\$64.62
Inspections	\$5.86	\$8.09	\$4.30	\$3.15	\$4.77
Other Protection	\$5.51	\$30.75	\$6.03	\$4.67	\$9.15
Sub-Total	\$112.59	\$200.98	\$152.62	\$136.67	\$150.55
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.17	--	\$1.37	\$160.88	\$0.11
Sanitation and Waste Removal	\$59.93	\$33.69	\$35.97	\$147.68	\$40.56
Maintenance of General Buildings and Grounds	\$18.71	\$11.88	\$17.80	\$24.94	\$15.39
Sub-Total	\$78.81	\$45.57	\$55.13	\$333.50	\$56.05
Health and Welfare					
Health	\$9.75	\$8.46	\$5.84	\$9.75	\$5.62
Mental Health and Mental Retardation	\$90.98	\$31.23	\$79.38	\$108.16	\$40.79
Welfare/Social Services	\$124.00	\$79.01	\$117.30	\$232.47	\$132.39
Sub-Total	\$224.72	\$118.70	\$202.53	\$350.38	\$178.81
Education					
Instruction	\$663.90	\$840.73	\$779.66	\$844.37	\$788.89
Administration, Attendance, and Health	\$54.56	\$37.29	\$34.16	\$31.44	\$52.71
Pupil Transportation Services	\$75.18	\$56.56	\$77.71	\$130.34	\$67.15
Operation and Maintenance Services	\$109.70	\$102.16	\$95.78	\$156.58	\$128.45
School Food Services and Other Non-Instructional Operations	\$46.51	\$46.65	\$58.17	\$58.28	\$41.33
Contributions to Community Colleges	\$1.19	\$0.36	\$0.23	\$6.21	\$0.12
Sub-Total	\$951.05	\$1,083.75	\$1,045.72	\$1,227.22	\$1,078.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.70	\$23.29	\$1.48	\$16.97	\$5.90
Cultural Enrichment	--	--	\$1.55	--	--
Public Libraries	\$10.54	\$22.26	\$13.30	\$17.26	\$5.00
Sub-Total	\$13.24	\$45.55	\$16.32	\$34.23	\$10.90
Community Development					
Planning and Community Development	\$23.75	\$21.71	\$7.46	\$34.99	\$6.63
Environmental Management	\$1.26	\$0.56	\$0.93	\$3.88	\$1.05
Cooperative Extension Program	\$9.28	\$2.46	\$2.83	\$1.84	\$3.96
Sub-Total	\$34.30	\$24.73	\$11.22	\$40.71	\$11.64
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,565.00	\$1,604.72	\$1,575.95	\$2,215.78	\$1,584.21

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$1.87	\$5.90	\$10.81	\$6.89	\$5.45
General and Financial Administration	\$35.67	\$69.91	\$25.66	\$147.75	\$63.40
Board of Elections	\$2.80	\$3.72	\$4.24	\$6.94	\$6.01
Sub-Total	\$40.34	\$79.53	\$40.71	\$161.58	\$74.85
Judicial Administration					
Courts	\$17.54	\$10.61	\$27.94	\$35.32	\$30.92
Commonwealth's Attorney	\$10.99	\$6.38	\$9.79	\$11.86	\$11.73
Sub-Total	\$28.53	\$16.99	\$37.73	\$47.18	\$42.64
Public Safety					
Law Enforcement and Traffic Control	\$54.94	\$81.99	\$43.91	\$87.98	\$69.10
Fire and Rescue Services	\$29.32	\$33.14	\$35.15	\$18.72	\$24.50
Correction and Detention	\$129.54	\$102.27	\$36.33	\$40.97	\$54.34
Inspections	\$3.97	\$7.18	\$3.93	\$13.70	\$1.29
Other Protection	\$12.85	\$22.90	\$7.55	\$13.83	\$7.30
Sub-Total	\$230.63	\$247.48	\$126.88	\$175.20	\$156.53
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.59	\$12.37	--	--	--
Sanitation and Waste Removal	\$23.52	\$49.57	\$24.04	\$32.72	\$43.46
Maintenance of General Buildings and Grounds	\$20.24	\$25.69	\$23.77	\$69.81	\$22.31
Sub-Total	\$44.35	\$87.62	\$47.81	\$102.52	\$65.77
Health and Welfare					
Health	\$6.65	\$13.47	\$6.42	\$11.98	\$6.45
Mental Health and Mental Retardation	\$69.58	\$89.15	\$170.36	\$12.39	\$143.91
Welfare/Social Services	\$124.35	\$104.09	\$100.14	\$183.44	\$167.90
Sub-Total	\$200.58	\$206.70	\$276.92	\$207.80	\$318.26
Education					
Instruction	\$863.66	\$872.87	\$718.27	\$881.66	\$860.04
Administration, Attendance, and Health	\$37.39	\$36.82	\$35.50	\$77.61	\$47.97
Pupil Transportation Services	\$61.16	\$88.79	\$60.88	\$93.70	\$63.35
Operation and Maintenance Services	\$105.84	\$104.94	\$87.34	\$154.93	\$136.63
School Food Services and Other Non-Instructional Operations	\$52.97	\$59.27	\$49.19	\$50.70	\$64.15
Contributions to Community Colleges	--	\$0.12	\$0.83	\$0.11	\$0.27
Sub-Total	\$1,121.02	\$1,162.81	\$952.01	\$1,258.72	\$1,172.42
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20.96	\$12.12	\$11.49	\$37.67	\$1.56
Cultural Enrichment	--	--	--	\$3.60	\$17.98
Public Libraries	\$15.53	\$6.29	\$6.51	\$8.53	\$20.52
Sub-Total	\$36.49	\$18.40	\$18.00	\$49.79	\$40.06
Community Development					
Planning and Community Development	\$44.50	\$64.63	\$19.06	\$66.37	\$4.78
Environmental Management	\$0.20	\$1.00	\$0.24	\$1.58	\$9.63
Cooperative Extension Program	\$1.11	\$4.00	\$1.89	\$8.64	\$3.57
Sub-Total	\$45.81	\$69.63	\$21.20	\$76.59	\$17.99
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,747.73	\$1,889.18	\$1,521.25	\$2,079.38	\$1,888.52

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$2.01	\$3.73	\$13.65	\$4.61	\$6.27
General and Financial Administration	\$71.89	\$80.06	\$80.97	\$49.93	\$81.62
Board of Elections	\$2.19	\$4.67	\$11.91	\$3.06	\$6.20
Sub-Total	\$76.10	\$88.46	\$106.53	\$57.61	\$94.09
Judicial Administration					
Courts	\$34.01	\$10.25	\$32.36	\$30.47	\$37.31
Commonwealth's Attorney	\$9.86	\$13.71	\$14.33	\$13.35	\$8.36
Sub-Total	\$43.87	\$23.96	\$46.70	\$43.82	\$45.68
Public Safety					
Law Enforcement and Traffic Control	\$137.03	\$87.60	\$104.26	\$85.22	\$66.77
Fire and Rescue Services	\$107.90	\$23.92	\$5.68	\$20.21	\$21.84
Correction and Detention	\$90.56	\$35.04	\$0.97	\$53.29	\$91.22
Inspections	\$14.44	\$12.75	\$7.99	\$13.66	\$7.01
Other Protection	\$3.87	\$9.16	\$6.56	\$24.99	\$7.94
Sub-Total	\$353.81	\$168.49	\$125.47	\$197.38	\$194.79
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18.36	--	--	--	--
Sanitation and Waste Removal	\$22.75	\$23.45	\$131.03	\$55.18	\$45.22
Maintenance of General Buildings and Grounds	\$14.19	\$51.32	\$10.13	\$24.12	\$28.15
Sub-Total	\$55.29	\$74.77	\$141.16	\$79.30	\$73.37
Health and Welfare					
Health	\$12.71	\$18.31	\$8.07	\$6.85	\$7.90
Mental Health and Mental Retardation	\$83.63	\$42.93	\$66.82	\$93.11	\$78.38
Welfare/Social Services	\$75.37	\$143.16	\$151.56	\$193.21	\$127.52
Sub-Total	\$171.71	\$204.40	\$226.45	\$293.17	\$213.79
Education					
Instruction	\$956.64	\$931.46	\$716.09	\$893.84	\$782.21
Administration, Attendance, and Health	\$53.41	\$53.83	\$38.91	\$41.38	\$65.79
Pupil Transportation Services	\$53.82	\$51.78	\$44.99	\$59.99	\$89.95
Operation and Maintenance Services	\$150.28	\$108.84	\$105.79	\$104.55	\$129.28
School Food Services and Other Non-Instructional Operations	\$45.64	\$40.34	\$116.85	\$49.60	\$63.79
Contributions to Community Colleges	--	\$0.48	\$0.05	\$0.50	\$0.22
Sub-Total	\$1,259.78	\$1,186.74	\$1,022.68	\$1,149.85	\$1,131.23
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$27.76	\$42.84	--	\$7.38	\$2.14
Cultural Enrichment	\$0.71	\$0.15	--	--	--
Public Libraries	\$24.31	\$20.74	\$0.49	\$18.12	\$6.35
Sub-Total	\$52.77	\$63.73	\$0.49	\$25.50	\$8.50
Community Development					
Planning and Community Development	\$44.56	\$122.36	\$6.39	\$18.09	\$27.14
Environmental Management	--	\$6.98	\$0.19	\$1.10	\$0.66
Cooperative Extension Program	\$1.42	\$4.78	\$7.83	\$3.52	\$5.16
Sub-Total	\$45.98	\$134.12	\$14.40	\$22.71	\$32.97
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,059.32	\$1,944.68	\$1,683.87	\$1,869.34	\$1,794.43

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$16.37	\$2.73	\$32.93	\$3.62	\$6.92
General and Financial Administration	\$49.55	\$45.51	\$69.81	\$108.98	\$104.63
Board of Elections	\$6.08	\$4.10	\$5.62	\$2.45	\$4.82
Sub-Total	\$72.00	\$52.34	\$108.36	\$115.05	\$116.36
Judicial Administration					
Courts	\$35.40	\$28.95	\$30.29	\$30.18	\$42.47
Commonwealth's Attorney	\$12.09	\$5.46	\$15.68	\$1.90	\$11.18
Sub-Total	\$47.49	\$34.40	\$45.97	\$32.08	\$53.66
Public Safety					
Law Enforcement and Traffic Control	\$64.84	\$74.16	\$70.24	\$161.36	\$97.87
Fire and Rescue Services	\$14.80	\$31.95	\$13.39	\$127.80	\$53.48
Correction and Detention	\$44.88	\$47.88	\$169.91	\$52.00	\$30.52
Inspections	\$2.73	\$7.80	\$10.13	\$12.88	\$7.20
Other Protection	\$67.86	\$9.36	\$7.48	\$11.45	\$21.11
Sub-Total	\$195.11	\$171.15	\$271.15	\$365.48	\$210.18
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$73.51	\$1.34	--	\$18.45	--
Sanitation and Waste Removal	\$84.13	\$62.13	\$29.07	\$97.32	\$83.81
Maintenance of General Buildings and Grounds	\$20.08	\$23.58	\$22.96	\$37.82	\$76.07
Sub-Total	\$177.71	\$87.05	\$52.03	\$153.60	\$159.87
Health and Welfare					
Health	\$12.15	\$7.50	\$10.37	\$58.82	\$7.48
Mental Health and Mental Retardation	\$137.84	\$48.95	\$87.29	\$103.28	\$86.12
Welfare/Social Services	\$241.66	\$112.23	\$133.10	\$192.83	\$91.30
Sub-Total	\$391.65	\$168.67	\$230.75	\$354.92	\$184.89
Education					
Instruction	\$881.64	\$896.29	\$917.27	\$1,197.30	\$982.88
Administration, Attendance, and Health	\$56.99	\$30.17	\$59.68	\$68.08	\$56.51
Pupil Transportation Services	\$97.12	\$84.04	\$75.28	\$64.21	\$67.36
Operation and Maintenance Services	\$126.91	\$135.16	\$103.48	\$121.57	\$96.63
School Food Services and Other Non-Instructional Operations	\$82.78	\$49.46	\$48.24	\$50.25	\$48.78
Contributions to Community Colleges	\$3.92	\$0.19	\$0.77	\$0.15	\$0.70
Sub-Total	\$1,249.35	\$1,195.31	\$1,204.73	\$1,501.57	\$1,252.85
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10.78	\$8.41	\$15.07	\$70.91	\$26.79
Cultural Enrichment	--	--	\$0.55	\$6.55	--
Public Libraries	\$27.84	\$12.21	\$11.00	\$30.87	\$25.42
Sub-Total	\$38.61	\$20.62	\$26.62	\$108.33	\$52.21
Community Development					
Planning and Community Development	\$113.12	\$23.14	\$28.30	\$87.91	\$39.86
Environmental Management	--	\$2.83	\$6.37	\$5.93	\$4.32
Cooperative Extension Program	\$3.60	--	\$3.49	\$0.07	\$2.32
Sub-Total	\$116.73	\$25.97	\$38.16	\$93.92	\$46.51
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,288.66	\$1,755.52	\$1,977.77	\$2,724.94	\$2,076.54

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$3.43	\$5.40	\$4.16	\$3.18	\$7.72
General and Financial Administration	\$40.63	\$42.20	\$33.09	\$48.55	\$46.25
Board of Elections	\$5.39	\$3.96	\$2.75	\$2.35	\$4.92
Sub-Total	\$49.45	\$51.56	\$40.00	\$54.09	\$58.89
Judicial Administration					
Courts	\$17.92	\$46.75	\$26.28	\$18.46	\$24.84
Commonwealth's Attorney	\$12.45	\$8.64	\$9.91	\$13.50	\$9.41
Sub-Total	\$30.37	\$55.40	\$36.19	\$31.96	\$34.24
Public Safety					
Law Enforcement and Traffic Control	\$42.57	\$31.24	\$62.83	\$86.17	\$66.15
Fire and Rescue Services	\$30.21	\$22.21	--	\$49.73	\$38.98
Correction and Detention	\$37.03	\$41.18	\$29.36	\$45.61	\$42.87
Inspections	\$5.00	\$6.52	\$4.82	\$10.11	\$9.79
Other Protection	\$25.87	\$25.50	\$35.93	\$15.46	\$9.87
Sub-Total	\$140.67	\$126.66	\$132.94	\$207.09	\$167.67
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$0.24	\$2.73	--
Sanitation and Waste Removal	\$81.75	\$16.42	\$29.84	\$81.60	\$6.17
Maintenance of General Buildings and Grounds	\$13.17	\$28.81	\$7.58	\$13.02	\$16.97
Sub-Total	\$94.92	\$45.23	\$37.65	\$97.34	\$23.14
Health and Welfare					
Health	\$3.89	\$8.66	\$4.73	\$4.80	\$7.85
Mental Health and Mental Retardation	\$114.20	\$31.99	\$35.76	\$35.22	\$87.63
Welfare/Social Services	\$113.12	\$122.39	\$112.38	\$96.91	\$78.34
Sub-Total	\$231.21	\$163.04	\$152.87	\$136.93	\$173.83
Education					
Instruction	\$772.32	\$804.41	\$787.51	\$1,001.33	\$815.00
Administration, Attendance, and Health	\$35.31	\$33.59	\$30.03	\$63.03	\$40.61
Pupil Transportation Services	\$76.57	\$58.45	\$77.86	\$80.72	\$65.70
Operation and Maintenance Services	\$91.27	\$105.22	\$98.00	\$125.02	\$99.78
School Food Services and Other Non-Instructional Operations	\$47.28	\$40.80	\$52.46	\$46.38	\$52.73
Contributions to Community Colleges	\$0.33	\$0.27	\$0.60	\$0.74	\$0.39
Sub-Total	\$1,023.08	\$1,042.74	\$1,046.46	\$1,317.22	\$1,074.22
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.55	\$26.54	\$10.62	\$46.54	\$27.62
Cultural Enrichment	--	\$0.51	--	--	\$0.55
Public Libraries	\$13.66	\$9.71	\$9.61	\$18.85	\$2.42
Sub-Total	\$17.20	\$36.77	\$20.23	\$65.39	\$30.59
Community Development					
Planning and Community Development	\$23.30	\$14.44	\$27.74	\$49.82	\$30.52
Environmental Management	\$0.81	\$0.22	\$0.08	\$5.36	\$0.49
Cooperative Extension Program	\$5.26	\$3.18	\$1.49	\$2.40	\$3.51
Sub-Total	\$29.37	\$17.84	\$29.31	\$57.58	\$34.52
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,616.28	\$1,539.23	\$1,495.66	\$1,967.61	\$1,597.09

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$3.87	\$36.33	\$5.63	\$4.08	\$16.27
General and Financial Administration	\$90.36	\$84.32	\$31.87	\$54.00	\$51.36
Board of Elections	\$3.01	\$4.62	\$5.25	\$4.53	\$5.62
Sub-Total	\$97.25	\$125.27	\$42.75	\$62.61	\$73.25
Judicial Administration					
Courts	\$24.98	\$37.07	\$34.51	\$35.83	\$47.02
Commonwealth's Attorney	\$11.17	\$21.33	\$14.17	\$6.89	\$34.24
Sub-Total	\$36.14	\$58.40	\$48.67	\$42.72	\$81.26
Public Safety					
Law Enforcement and Traffic Control	\$96.98	\$64.64	\$50.47	\$60.00	\$81.56
Fire and Rescue Services	\$33.02	\$126.94	\$11.61	\$35.81	\$12.48
Correction and Detention	\$45.66	\$51.42	\$35.48	\$46.22	\$177.37
Inspections	\$16.11	\$18.01	\$4.33	\$12.80	\$10.52
Other Protection	\$6.13	\$18.24	\$15.97	\$6.68	\$62.65
Sub-Total	\$197.90	\$279.24	\$117.86	\$161.52	\$344.59
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.97	\$30.53	--	--	\$1.33
Sanitation and Waste Removal	\$1.11	\$37.21	\$84.32	\$37.22	\$75.09
Maintenance of General Buildings and Grounds	\$28.12	\$19.52	\$10.95	\$43.96	\$49.83
Sub-Total	\$35.21	\$87.27	\$95.28	\$81.18	\$126.26
Health and Welfare					
Health	\$9.91	\$10.48	\$8.93	\$22.16	\$5.44
Mental Health and Mental Retardation	\$83.58	\$112.11	\$131.26	\$59.67	\$138.10
Welfare/Social Services	\$73.91	\$136.01	\$147.86	\$135.87	\$113.90
Sub-Total	\$167.40	\$258.61	\$288.05	\$217.69	\$257.43
Education					
Instruction	\$929.39	\$731.73	\$762.07	\$988.02	\$741.63
Administration, Attendance, and Health	\$48.64	\$38.09	\$27.49	\$81.46	\$36.77
Pupil Transportation Services	\$84.38	\$71.52	\$86.04	\$65.86	\$64.02
Operation and Maintenance Services	\$135.31	\$110.98	\$103.32	\$101.57	\$97.62
School Food Services and Other Non-Instructional Operations	\$48.67	\$39.39	\$57.04	\$45.45	\$44.72
Contributions to Community Colleges	\$11.56	--	\$0.94	\$0.27	\$2.25
Sub-Total	\$1,257.93	\$991.72	\$1,036.89	\$1,282.63	\$987.01
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18.39	\$20.14	\$8.82	\$7.41	\$11.52
Cultural Enrichment	\$1.71	\$0.35	\$0.12	--	\$0.90
Public Libraries	\$13.84	\$20.88	\$32.68	\$14.68	\$13.20
Sub-Total	\$33.93	\$41.37	\$41.62	\$22.09	\$25.62
Community Development					
Planning and Community Development	\$24.31	\$32.83	\$10.78	\$45.54	\$24.74
Environmental Management	\$1.39	\$1.98	\$0.40	\$0.29	\$0.55
Cooperative Extension Program	\$1.94	\$2.24	\$3.24	\$3.90	\$4.38
Sub-Total	\$27.65	\$37.05	\$14.42	\$49.72	\$29.67
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,853.42	\$1,878.92	\$1,685.53	\$1,920.16	\$1,925.08

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$2.99	\$5.13	\$8.15	\$3.09	\$33.76
General and Financial Administration	\$26.80	\$61.47	\$146.64	\$34.05	\$95.32
Board of Elections	\$2.95	\$2.56	\$3.46	\$2.73	\$16.59
Sub-Total	\$32.74	\$69.16	\$158.24	\$39.87	\$145.67
Judicial Administration					
Courts	\$24.64	\$19.78	\$20.77	\$26.82	\$87.38
Commonwealth's Attorney	\$12.57	\$8.73	\$12.32	\$7.84	\$26.64
Sub-Total	\$37.21	\$28.50	\$33.09	\$34.66	\$114.02
Public Safety					
Law Enforcement and Traffic Control	\$65.59	\$114.98	\$177.91	\$76.13	\$183.73
Fire and Rescue Services	\$30.20	\$85.36	\$119.71	\$22.74	\$11.19
Correction and Detention	\$286.57	\$81.85	\$94.61	\$13.77	\$6.09
Inspections	\$3.95	\$12.96	\$12.48	\$4.33	\$19.85
Other Protection	\$3.84	\$6.61	\$8.00	\$4.52	\$4.77
Sub-Total	\$390.16	\$301.76	\$412.71	\$121.49	\$225.63
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.99	\$96.78	\$0.74	--
Sanitation and Waste Removal	\$24.62	\$24.76	\$35.16	\$18.71	\$92.76
Maintenance of General Buildings and Grounds	\$28.72	\$14.31	\$25.37	\$15.82	\$22.89
Sub-Total	\$53.35	\$47.06	\$157.31	\$35.27	\$115.65
Health and Welfare					
Health	\$6.90	\$5.30	\$5.07	\$4.59	\$30.95
Mental Health and Mental Retardation	\$78.38	\$78.96	\$78.97	\$73.74	\$81.60
Welfare/Social Services	\$109.31	\$77.10	\$80.52	\$62.74	\$176.83
Sub-Total	\$194.59	\$161.36	\$164.56	\$141.07	\$289.38
Education					
Instruction	\$839.01	\$932.46	\$797.24	\$812.21	\$927.87
Administration, Attendance, and Health	\$44.86	\$57.63	\$86.21	\$27.63	\$54.56
Pupil Transportation Services	\$85.64	\$54.72	\$69.46	\$73.67	\$68.78
Operation and Maintenance Services	\$136.57	\$102.40	\$109.39	\$92.91	\$118.25
School Food Services and Other Non-Instructional Operations	\$61.92	\$67.68	\$52.43	\$53.91	\$47.03
Contributions to Community Colleges	\$0.94	--	--	\$1.31	--
Sub-Total	\$1,168.93	\$1,214.90	\$1,114.73	\$1,061.65	\$1,216.50
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.85	\$22.76	\$43.10	\$11.93	--
Cultural Enrichment	\$0.14	--	--	\$0.93	--
Public Libraries	\$4.27	\$27.32	\$31.65	\$19.63	\$9.60
Sub-Total	\$8.25	\$50.08	\$74.75	\$32.49	\$9.60
Community Development					
Planning and Community Development	\$29.05	\$43.64	\$52.76	\$53.03	\$63.27
Environmental Management	\$0.68	\$0.62	--	\$0.43	--
Cooperative Extension Program	\$3.30	\$0.74	\$1.14	\$1.54	\$21.31
Sub-Total	\$33.02	\$45.00	\$53.90	\$55.00	\$84.58
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,918.26	\$1,917.82	\$2,169.30	\$1,521.50	\$2,201.02

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$16.70	\$5.68	\$5.33	\$6.13	\$5.21
General and Financial Administration	\$62.66	\$81.04	\$113.52	\$69.55	\$70.23
Board of Elections	\$3.74	\$4.24	\$2.48	\$6.29	\$1.73
Sub-Total	\$83.10	\$90.96	\$121.33	\$81.97	\$77.17
Judicial Administration					
Courts	\$28.51	\$69.04	\$51.40	\$46.14	\$29.94
Commonwealth's Attorney	\$7.07	\$11.57	\$21.23	\$15.03	\$6.25
Sub-Total	\$35.57	\$80.61	\$72.63	\$61.18	\$36.19
Public Safety					
Law Enforcement and Traffic Control	\$44.29	\$98.59	\$71.70	\$85.08	\$67.66
Fire and Rescue Services	\$30.33	\$110.29	\$15.75	\$30.32	\$26.95
Correction and Detention	\$100.88	\$72.01	\$118.58	\$87.22	\$99.97
Inspections	\$9.52	\$18.15	\$14.49	\$6.22	\$11.27
Other Protection	\$18.66	\$6.05	\$12.94	\$13.47	\$29.61
Sub-Total	\$203.68	\$305.10	\$233.46	\$222.32	\$235.47
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$22.54	--	--	\$2.64	--
Sanitation and Waste Removal	\$53.01	\$21.99	\$56.91	\$9.69	\$56.27
Maintenance of General Buildings and Grounds	\$26.12	\$41.56	\$33.77	\$22.94	\$22.42
Sub-Total	\$101.67	\$63.55	\$90.68	\$35.27	\$78.69
Health and Welfare					
Health	\$13.02	\$10.27	\$8.27	\$9.08	\$9.78
Mental Health and Mental Retardation	\$79.59	\$82.41	\$84.43	\$68.79	\$91.16
Welfare/Social Services	\$88.07	\$85.65	\$160.16	\$84.81	\$85.87
Sub-Total	\$180.68	\$178.32	\$252.87	\$162.69	\$186.80
Education					
Instruction	\$891.45	\$900.20	\$927.38	\$964.74	\$760.74
Administration, Attendance, and Health	\$47.38	\$79.35	\$96.37	\$56.70	\$60.75
Pupil Transportation Services	\$72.37	\$67.28	\$122.25	\$73.03	\$65.58
Operation and Maintenance Services	\$98.54	\$127.02	\$127.10	\$117.40	\$85.51
School Food Services and Other Non-Instructional Operations	\$108.97	\$37.66	\$68.59	\$41.83	\$45.44
Contributions to Community Colleges	\$0.22	--	\$0.90	\$0.24	\$0.62
Sub-Total	\$1,218.93	\$1,211.50	\$1,342.59	\$1,253.94	\$1,018.64
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.43	\$76.02	\$0.83	\$27.12	\$18.34
Cultural Enrichment	\$14.00	--	--	--	--
Public Libraries	\$19.69	\$74.04	\$23.98	\$30.08	\$29.43
Sub-Total	\$51.12	\$150.07	\$24.81	\$57.21	\$47.77
Community Development					
Planning and Community Development	\$127.51	\$134.97	\$33.51	\$24.89	\$26.28
Environmental Management	\$0.50	\$16.14	\$2.65	\$9.24	\$0.67
Cooperative Extension Program	\$1.72	\$1.89	\$4.41	\$3.67	\$2.59
Sub-Total	\$129.72	\$153.00	\$40.56	\$37.81	\$29.53
Nondepartmental/ <sup>1</sup>					
Sub-Total	\$38.05	\$0.02	--	--	--
Grand Total	\$2,042.54	\$2,233.13	\$2,178.91	\$1,912.37	\$1,710.27

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.



Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$13.41	\$3.47	\$7.83	\$4.70	\$3.59
General and Financial Administration	\$61.78	\$24.04	\$92.57	\$63.50	\$62.49
Board of Elections	\$8.35	\$4.36	\$2.92	\$4.22	\$5.93
Sub-Total	\$83.54	\$31.87	\$103.31	\$72.42	\$72.01
Judicial Administration					
Courts	\$24.75	\$30.89	\$24.94	\$28.52	\$36.94
Commonwealth's Attorney	\$15.06	\$10.39	\$11.36	\$14.71	\$12.46
Sub-Total	\$39.81	\$41.28	\$36.30	\$43.23	\$49.40
Public Safety					
Law Enforcement and Traffic Control	\$74.75	\$58.77	\$124.41	\$85.01	\$57.23
Fire and Rescue Services	\$24.94	\$8.80	\$105.55	\$58.67	\$11.46
Correction and Detention	\$70.90	\$25.56	\$48.15	\$61.43	\$73.13
Inspections	\$3.64	\$3.47	\$31.20	\$9.10	\$2.57
Other Protection	\$3.71	\$2.79	\$9.12	\$12.16	\$2.25
Sub-Total	\$177.93	\$99.38	\$318.42	\$226.38	\$146.64
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2.18	\$45.17	\$0.01	--
Sanitation and Waste Removal	\$79.85	\$49.78	\$12.66	\$31.33	\$33.17
Maintenance of General Buildings and Grounds	\$11.59	\$9.56	\$39.40	\$29.22	\$7.49
Sub-Total	\$91.44	\$61.52	\$97.23	\$60.55	\$40.66
Health and Welfare					
Health	\$17.67	\$6.69	\$16.41	\$20.75	\$10.19
Mental Health and Mental Retardation	\$76.78	\$70.35	\$83.13	\$54.89	\$130.37
Welfare/Social Services	\$116.95	\$194.22	\$160.92	\$103.66	\$88.03
Sub-Total	\$211.40	\$271.26	\$260.47	\$179.30	\$228.59
Education					
Instruction	\$752.54	\$915.25	\$1,310.39	\$894.66	\$752.21
Administration, Attendance, and Health	\$42.60	\$40.04	\$34.51	\$64.76	\$45.29
Pupil Transportation Services	\$80.41	\$81.09	\$118.43	\$82.77	\$77.64
Operation and Maintenance Services	\$86.90	\$115.84	\$133.54	\$44.80	\$94.41
School Food Services and Other Non-Instructional Operations	\$52.46	\$81.79	\$49.21	\$51.80	\$50.29
Contributions to Community Colleges	\$0.77	\$0.93	\$0.91	\$0.62	--
Sub-Total	\$1,015.67	\$1,234.94	\$1,646.99	\$1,139.42	\$1,019.85
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.58	\$72.36	\$89.15	\$24.63	--
Cultural Enrichment	\$0.77	\$0.13	\$10.01	--	--
Public Libraries	\$4.82	\$15.62	\$41.19	\$11.15	\$7.99
Sub-Total	\$12.18	\$88.10	\$140.34	\$35.78	\$7.99
Community Development					
Planning and Community Development	\$89.33	\$9.76	\$118.05	\$20.28	\$22.85
Environmental Management	\$1.03	\$0.17	\$5.79	\$2.08	--
Cooperative Extension Program	\$2.37	\$2.11	\$3.45	\$3.60	\$3.23
Sub-Total	\$92.73	\$12.03	\$127.29	\$25.96	\$26.08
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,724.70	\$1,840.38	\$2,730.36	\$1,783.04	\$1,591.20

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
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Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$12.54	\$7.14	\$7.39	\$6.13	\$4.87
General and Financial Administration	\$30.50	\$83.21	\$38.65	\$69.72	\$50.10
Board of Elections	\$5.97	\$1.32	\$3.57	\$5.53	\$2.81
Sub-Total	\$49.00	\$91.66	\$49.61	\$81.38	\$57.77
Judicial Administration					
Courts	\$34.61	\$42.10	\$42.48	\$40.63	\$13.60
Commonwealth's Attorney	\$12.84	\$22.86	\$10.87	\$7.93	\$5.82
Sub-Total	\$47.46	\$64.96	\$53.35	\$48.57	\$19.42
Public Safety					
Law Enforcement and Traffic Control	\$55.73	\$92.76	\$66.48	\$82.56	\$40.57
Fire and Rescue Services	\$42.20	\$19.16	\$16.93	\$21.59	\$6.09
Correction and Detention	\$71.99	\$90.55	\$65.50	\$128.15	\$16.46
Inspections	\$7.95	\$10.23	\$5.14	\$10.59	\$2.21
Other Protection	\$27.76	\$7.48	\$20.77	\$4.92	\$3.20
Sub-Total	\$205.63	\$220.18	\$174.81	\$247.81	\$68.53
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6.19	\$2.68	--	--	--
Sanitation and Waste Removal	\$49.43	\$64.43	\$35.91	\$68.38	\$32.31
Maintenance of General Buildings and Grounds	\$17.27	\$22.88	\$9.75	\$25.04	\$13.18
Sub-Total	\$72.89	\$89.98	\$45.66	\$93.42	\$45.49
Health and Welfare					
Health	\$8.04	\$10.97	\$7.93	\$12.75	\$4.20
Mental Health and Mental Retardation	\$91.74	\$86.54	\$67.44	\$74.88	\$56.42
Welfare/Social Services	\$91.75	\$117.27	\$88.96	\$120.28	\$74.61
Sub-Total	\$191.52	\$214.77	\$164.32	\$207.92	\$135.23
Education					
Instruction	\$783.82	\$722.55	\$774.34	\$734.59	\$622.83
Administration, Attendance, and Health	\$41.14	\$52.93	\$27.54	\$47.60	\$26.98
Pupil Transportation Services	\$71.08	\$49.73	\$69.26	\$71.55	\$32.70
Operation and Maintenance Services	\$126.99	\$105.53	\$76.32	\$86.21	\$97.21
School Food Services and Other Non-Instructional Operations	\$35.63	\$58.45	\$50.96	\$38.03	\$35.62
Contributions to Community Colleges	\$0.59	\$0.89	\$0.25	\$1.32	\$0.31
Sub-Total	\$1,059.26	\$990.09	\$998.68	\$979.29	\$815.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.66	\$14.77	\$0.37	\$6.64	\$6.33
Cultural Enrichment	\$0.41	--	\$0.06	\$0.30	\$0.20
Public Libraries	\$5.24	\$13.72	\$15.25	\$7.29	\$18.27
Sub-Total	\$22.31	\$28.49	\$15.68	\$14.23	\$24.80
Community Development					
Planning and Community Development	\$15.59	\$23.02	\$19.18	\$14.85	\$38.13
Environmental Management	\$3.17	\$4.91	\$1.05	\$4.78	\$0.76
Cooperative Extension Program	\$5.68	\$3.21	\$1.82	\$2.33	\$0.85
Sub-Total	\$24.44	\$31.14	\$22.05	\$21.96	\$39.73
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,672.51	\$1,731.28	\$1,524.17	\$1,694.59	\$1,206.63

1

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

2

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Table 2.2

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of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$4.71	\$16.51	\$3.94	\$16.88	\$10.16
General and Financial Administration	\$64.35	\$85.29	\$80.04	\$56.10	\$37.71
Board of Elections	\$6.87	\$6.43	\$6.48	\$6.88	\$5.06
Sub-Total	\$75.92	\$108.23	\$90.46	\$79.86	\$52.93
Judicial Administration					
Courts	\$35.60	\$44.19	\$41.88	\$47.62	\$11.44
Commonwealth's Attorney	\$13.02	\$13.09	\$13.38	\$12.45	\$9.19
Sub-Total	\$48.62	\$57.28	\$55.26	\$60.07	\$20.62
Public Safety					
Law Enforcement and Traffic Control	\$67.89	\$102.37	\$84.23	\$83.82	\$54.10
Fire and Rescue Services	\$28.65	\$41.03	\$39.57	\$27.22	\$17.71
Correction and Detention	\$25.32	\$34.60	\$85.03	\$141.09	\$59.85
Inspections	\$12.29	\$7.32	\$6.24	\$9.10	\$3.58
Other Protection	\$26.02	\$20.92	\$12.73	\$11.87	\$2.77
Sub-Total	\$160.17	\$206.23	\$227.78	\$273.09	\$138.00
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.42	--	--	\$1.34	--
Sanitation and Waste Removal	\$59.19	\$54.88	\$28.82	\$47.33	\$37.55
Maintenance of General Buildings and Grounds	\$22.15	\$27.91	\$18.92	\$12.59	\$11.32
Sub-Total	\$81.76	\$82.79	\$47.74	\$61.26	\$48.87
Health and Welfare					
Health	\$12.92	\$9.31	\$24.36	\$12.43	\$5.06
Mental Health and Mental Retardation	\$58.94	\$6.00	\$167.79	\$71.94	\$77.17
Welfare/Social Services	\$87.74	\$86.58	\$191.26	\$110.09	\$95.64
Sub-Total	\$159.61	\$101.88	\$383.41	\$194.47	\$177.88
Education					
Instruction	\$800.80	\$822.51	\$1,007.35	\$732.57	\$834.47
Administration, Attendance, and Health	\$73.61	\$75.69	\$58.28	\$34.12	\$61.71
Pupil Transportation Services	\$102.67	\$87.44	\$69.26	\$68.53	\$65.32
Operation and Maintenance Services	\$107.71	\$106.69	\$117.01	\$79.27	\$104.01
School Food Services and Other Non-Instructional Operations	\$49.93	\$28.88	\$69.46	\$39.99	\$54.77
Contributions to Community Colleges	\$0.21	\$0.34	\$2.22	\$0.92	\$0.23
Sub-Total	\$1,134.93	\$1,121.55	\$1,323.59	\$955.41	\$1,120.50
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10.33	\$13.10	\$13.76	\$2.26	--
Cultural Enrichment	--	--	\$1.96	--	--
Public Libraries	\$14.87	\$6.55	\$7.45	\$5.92	\$8.95
Sub-Total	\$25.20	\$19.64	\$23.17	\$8.18	\$8.95
Community Development					
Planning and Community Development	\$91.19	\$58.14	\$62.98	\$14.48	\$42.21
Environmental Management	\$1.68	\$4.75	\$1.55	\$1.40	\$0.51
Cooperative Extension Program	\$3.07	\$4.72	\$17.65	\$3.10	\$3.78
Sub-Total	\$95.93	\$67.61	\$82.18	\$18.99	\$46.50
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,782.14	\$1,765.22	\$2,233.59	\$1,651.33	\$1,614.26

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$4.55	\$4.32	\$3.55	\$2.50	\$2.88
General and Financial Administration	\$49.31	\$77.76	\$42.35	\$28.01	\$58.73
Board of Elections	\$3.21	\$6.90	\$4.38	\$0.80	\$3.61
Sub-Total	\$57.07	\$88.98	\$50.28	\$31.30	\$65.22
Judicial Administration					
Courts	\$26.85	\$12.43	\$15.71	\$30.59	\$31.20
Commonwealth's Attorney	\$7.81	\$8.90	\$12.03	\$6.68	\$11.59
Sub-Total	\$34.66	\$21.32	\$27.74	\$37.28	\$42.79
Public Safety					
Law Enforcement and Traffic Control	\$44.46	\$77.40	\$60.74	\$53.60	\$72.70
Fire and Rescue Services	\$33.65	\$9.77	\$37.20	\$18.63	\$21.05
Correction and Detention	\$62.23	\$36.33	\$33.69	\$33.45	\$16.84
Inspections	\$8.18	\$4.80	\$3.68	\$3.68	\$11.00
Other Protection	\$42.45	\$23.74	\$10.39	\$22.42	\$5.39
Sub-Total	\$190.98	\$152.04	\$145.70	\$131.79	\$126.98
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2.17	--	--	--
Sanitation and Waste Removal	\$43.05	\$88.54	\$28.99	\$21.31	\$25.36
Maintenance of General Buildings and Grounds	\$13.71	\$9.73	\$15.55	\$11.10	\$17.96
Sub-Total	\$56.75	\$100.44	\$44.54	\$32.40	\$43.32
Health and Welfare					
Health	\$10.47	\$8.47	\$5.10	\$6.47	\$6.47
Mental Health and Mental Retardation	\$88.34	\$40.43	\$137.22	\$65.29	\$83.15
Welfare/Social Services	\$105.92	\$125.88	\$96.28	\$103.81	\$70.28
Sub-Total	\$204.72	\$174.78	\$238.60	\$175.56	\$159.91
Education					
Instruction	\$899.32	\$743.10	\$696.89	\$691.51	\$867.48
Administration, Attendance, and Health	\$38.27	\$35.99	\$29.93	\$27.68	\$58.55
Pupil Transportation Services	\$80.95	\$51.39	\$90.68	\$73.34	\$78.90
Operation and Maintenance Services	\$98.30	\$115.61	\$54.62	\$68.87	\$96.23
School Food Services and Other Non-Instructional Operations	\$41.41	\$46.98	\$49.75	\$50.39	\$34.29
Contributions to Community Colleges	\$0.39	\$0.76	\$0.85	\$0.06	\$0.52
Sub-Total	\$1,158.65	\$993.83	\$922.72	\$911.84	\$1,135.96
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$22.17	\$3.47	\$11.29	\$0.25	\$27.27
Cultural Enrichment	\$1.66	--	\$0.07	\$0.65	--
Public Libraries	\$21.08	\$8.95	\$19.88	\$13.04	\$5.84
Sub-Total	\$44.90	\$12.42	\$31.25	\$13.94	\$33.11
Community Development					
Planning and Community Development	\$27.55	\$12.23	\$24.13	\$76.43	\$23.43
Environmental Management	\$1.29	\$1.16	\$1.53	\$0.25	\$2.89
Cooperative Extension Program	\$2.70	\$3.98	\$4.16	\$1.33	\$1.90
Sub-Total	\$31.54	\$17.36	\$29.81	\$78.01	\$28.23
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,779.27	\$1,561.18	\$1,490.64	\$1,412.12	\$1,635.52

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$3.89	\$5.76	\$3.90	\$3.54	\$6.36
General and Financial Administration	\$45.57	\$52.29	\$75.01	\$32.33	\$83.71
Board of Elections	\$4.48	\$3.81	\$2.90	\$2.97	\$10.29
Sub-Total	\$53.94	\$61.87	\$81.81	\$38.83	\$100.36
Judicial Administration					
Courts	\$49.70	\$36.39	\$27.89	\$25.69	\$27.38
Commonwealth's Attorney	\$13.87	\$10.54	\$7.73	\$11.71	\$28.63
Sub-Total	\$63.57	\$46.93	\$35.62	\$37.40	\$56.01
Public Safety					
Law Enforcement and Traffic Control	\$66.41	\$94.68	\$132.61	\$58.75	\$86.73
Fire and Rescue Services	\$26.00	\$27.04	\$106.47	\$6.30	\$51.62
Correction and Detention	\$52.23	\$72.10	\$76.08	\$102.10	\$59.86
Inspections	\$1.82	\$13.60	\$20.37	\$2.99	\$21.55
Other Protection	\$2.44	\$6.86	\$23.89	\$7.74	\$12.81
Sub-Total	\$148.90	\$214.28	\$359.42	\$177.88	\$232.57
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.07	\$43.12	--	-\$1.37
Sanitation and Waste Removal	\$35.84	\$14.01	\$26.92	\$82.86	\$60.74
Maintenance of General Buildings and Grounds	\$25.68	\$25.66	\$22.67	\$16.08	\$18.91
Sub-Total	\$61.52	\$39.74	\$92.71	\$98.94	\$78.28
Health and Welfare					
Health	\$6.75	\$4.66	\$12.07	\$7.23	\$13.44
Mental Health and Mental Retardation	\$95.46	\$38.93	\$52.14	\$78.55	\$96.73
Welfare/Social Services	\$102.92	\$71.00	\$105.39	\$147.13	\$134.37
Sub-Total	\$205.13	\$114.60	\$169.60	\$232.91	\$244.53
Education					
Instruction	\$688.37	\$852.36	\$1,109.06	\$743.20	\$847.88
Administration, Attendance, and Health	\$50.91	\$65.93	\$51.62	\$40.97	\$115.09
Pupil Transportation Services	\$72.29	\$81.57	\$100.20	\$39.12	\$92.53
Operation and Maintenance Services	\$112.74	\$116.32	\$144.89	\$94.06	\$114.16
School Food Services and Other Non-Instructional Operations	\$46.17	\$50.58	\$56.94	\$48.87	\$57.22
Contributions to Community Colleges	\$0.26	\$0.45	--	\$0.42	\$5.73
Sub-Total	\$970.75	\$1,167.22	\$1,462.71	\$966.63	\$1,232.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.05	\$13.48	\$62.58	\$12.40	\$0.93
Cultural Enrichment	\$0.87	--	--	\$0.70	--
Public Libraries	\$3.96	\$9.71	\$33.52	\$14.27	\$17.29
Sub-Total	\$7.88	\$23.19	\$96.10	\$27.38	\$18.22
Community Development					
Planning and Community Development	\$11.92	\$11.39	\$36.95	\$44.06	\$12.11
Environmental Management	\$0.55	\$0.19	\$8.03	\$0.14	--
Cooperative Extension Program	\$4.98	\$1.73	\$2.86	\$2.43	\$8.37
Sub-Total	\$17.45	\$13.32	\$47.84	\$46.63	\$20.48
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,529.13	\$1,681.14	\$2,345.81	\$1,626.61	\$1,983.06

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$11.73	\$3.25	\$3.09	\$1.83	\$5.22
General and Financial Administration	\$54.13	\$58.55	\$42.68	\$40.47	\$31.19
Board of Elections	\$6.51	\$2.55	\$5.71	\$2.29	\$4.25
Sub-Total	\$72.37	\$64.34	\$51.48	\$44.59	\$40.66
Judicial Administration					
Courts	\$44.52	\$28.95	\$11.85	\$14.80	\$14.88
Commonwealth's Attorney	\$26.93	\$7.30	\$16.25	\$10.36	\$9.19
Sub-Total	\$71.45	\$36.24	\$28.10	\$25.17	\$24.07
Public Safety					
Law Enforcement and Traffic Control	\$81.33	\$120.31	\$71.16	\$54.45	\$43.03
Fire and Rescue Services	\$15.69	\$96.52	\$42.27	\$43.37	\$10.43
Correction and Detention	\$155.03	\$63.67	\$74.97	\$50.72	\$49.91
Inspections	\$9.17	\$7.51	\$10.06	\$6.18	\$2.85
Other Protection	\$3.59	\$2.71	\$27.31	\$3.83	\$12.41
Sub-Total	\$264.81	\$290.73	\$225.77	\$158.55	\$118.62
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$4.54	--	\$9.71
Sanitation and Waste Removal	\$46.39	\$62.90	\$66.18	\$40.45	\$67.54
Maintenance of General Buildings and Grounds	\$13.31	\$63.85	\$11.29	\$18.52	\$13.93
Sub-Total	\$59.70	\$126.76	\$82.01	\$58.97	\$91.18
Health and Welfare					
Health	\$14.55	\$5.29	\$14.91	\$7.15	\$10.68
Mental Health and Mental Retardation	\$69.64	\$41.46	\$143.96	\$56.73	\$179.77
Welfare/Social Services	\$103.47	\$93.34	\$55.76	\$80.67	\$155.27
Sub-Total	\$187.65	\$140.10	\$214.63	\$144.55	\$345.72
Education					
Instruction	\$759.49	\$916.46	\$761.47	\$903.26	\$672.37
Administration, Attendance, and Health	\$37.37	\$60.75	\$77.92	\$33.54	\$24.08
Pupil Transportation Services	\$67.68	\$56.20	\$76.91	\$71.63	\$63.05
Operation and Maintenance Services	\$95.46	\$105.43	\$114.56	\$104.51	\$109.07
School Food Services and Other Non-Instructional Operations	\$44.43	\$43.06	\$40.25	\$60.25	\$44.11
Contributions to Community Colleges	\$1.46	--	\$0.72	--	\$3.15
Sub-Total	\$1,005.87	\$1,181.91	\$1,071.82	\$1,173.19	\$915.84
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.92	\$40.37	\$17.54	\$15.03	\$7.00
Cultural Enrichment	\$0.78	\$1.89	--	--	\$0.16
Public Libraries	\$13.71	\$26.62	\$38.27	\$14.48	\$10.59
Sub-Total	\$17.42	\$68.88	\$55.81	\$29.51	\$17.75
Community Development					
Planning and Community Development	\$15.03	\$13.39	\$40.86	\$16.00	\$23.71
Environmental Management	\$1.54	--	\$3.18	\$1.28	\$0.97
Cooperative Extension Program	\$3.77	\$2.33	\$3.48	\$2.61	\$4.67
Sub-Total	\$20.35	\$15.71	\$47.51	\$19.89	\$29.34
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$45.25	--	--
Grand Total	\$1,699.62	\$1,924.68	\$1,822.40	\$1,654.42	\$1,583.18

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$6.21	\$3.34	\$12.33	\$10.73	\$3.43
General and Financial Administration	\$44.47	\$38.32	\$19.87	\$39.73	\$59.58
Board of Elections	\$1.26	\$2.91	\$2.95	\$5.48	\$3.37
Sub-Total	\$51.94	\$44.58	\$35.15	\$55.94	\$66.38
Judicial Administration					
Courts	\$23.65	\$11.56	\$18.04	\$29.85	\$28.18
Commonwealth's Attorney	\$10.16	\$8.48	\$9.09	\$19.49	\$8.17
Sub-Total	\$33.81	\$20.04	\$27.13	\$49.34	\$36.35
Public Safety					
Law Enforcement and Traffic Control	\$77.06	\$45.13	\$59.92	\$63.46	\$62.16
Fire and Rescue Services	\$19.60	\$28.67	\$9.42	\$40.65	\$48.33
Correction and Detention	\$18.49	\$33.77	\$12.23	\$107.88	\$52.20
Inspections	\$3.69	\$7.78	\$5.77	\$2.46	\$19.72
Other Protection	\$19.07	\$23.91	\$15.86	\$11.18	\$25.71
Sub-Total	\$137.91	\$139.26	\$103.19	\$225.62	\$208.12
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.03	--	--	\$1.66	\$9.89
Sanitation and Waste Removal	\$33.38	\$72.12	\$40.92	\$66.94	\$29.04
Maintenance of General Buildings and Grounds	\$24.75	\$10.65	\$3.97	\$15.04	\$17.14
Sub-Total	\$58.16	\$82.77	\$44.89	\$83.64	\$56.07
Health and Welfare					
Health	\$9.19	\$6.87	\$13.21	\$12.40	\$5.81
Mental Health and Mental Retardation	\$58.36	\$74.45	\$160.14	\$63.79	\$39.98
Welfare/Social Services	\$135.88	\$123.27	\$123.57	\$104.88	\$95.44
Sub-Total	\$203.44	\$204.59	\$296.92	\$181.08	\$141.22
Education					
Instruction	\$820.89	\$844.97	\$853.83	\$802.83	\$1,095.25
Administration, Attendance, and Health	\$28.86	\$22.84	\$32.25	\$52.88	\$45.76
Pupil Transportation Services	\$60.09	\$67.26	\$45.97	\$100.75	\$90.42
Operation and Maintenance Services	\$149.32	\$129.94	\$82.92	\$132.64	\$133.74
School Food Services and Other Non-Instructional Operations	\$57.93	\$35.60	\$49.56	\$58.57	\$52.93
Contributions to Community Colleges	\$1.04	\$0.43	\$1.01	--	\$0.20
Sub-Total	\$1,118.14	\$1,101.03	\$1,065.54	\$1,147.66	\$1,418.30
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.00	\$12.21	\$1.25	--	\$18.53
Cultural Enrichment	--	\$0.56	--	\$0.84	\$0.13
Public Libraries	\$15.09	\$16.27	\$19.89	\$15.64	\$32.51
Sub-Total	\$29.09	\$29.04	\$21.14	\$16.48	\$51.17
Community Development					
Planning and Community Development	\$1.67	\$13.99	\$18.64	\$14.82	\$21.52
Environmental Management	\$1.00	\$2.15	\$0.48	\$0.40	\$0.14
Cooperative Extension Program	\$2.57	\$2.65	\$1.90	\$3.21	\$1.26
Sub-Total	\$5.24	\$18.79	\$21.02	\$18.42	\$22.91
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,637.73	\$1,640.10	\$1,614.97	\$1,778.19	\$2,000.53

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$8.87	\$14.90	\$12.58	\$1.53	\$3.68
General and Financial Administration	\$51.43	\$101.98	\$60.58	\$27.60	\$53.79
Board of Elections	\$2.48	\$9.09	\$7.68	\$3.08	\$3.39
Sub-Total	\$62.77	\$125.98	\$80.84	\$32.21	\$60.86
Judicial Administration					
Courts	\$23.22	\$48.78	\$41.12	\$19.24	\$13.90
Commonwealth's Attorney	\$10.45	\$14.12	\$23.92	\$11.64	\$12.00
Sub-Total	\$33.67	\$62.90	\$65.04	\$30.88	\$25.91
Public Safety					
Law Enforcement and Traffic Control	\$92.14	\$96.08	\$130.46	\$30.74	\$28.70
Fire and Rescue Services	\$53.16	\$35.49	\$39.80	\$8.54	\$44.90
Correction and Detention	\$90.62	\$91.91	\$17.47	\$67.31	\$67.73
Inspections	\$26.89	\$12.34	\$5.91	\$3.67	\$7.05
Other Protection	\$4.91	\$12.26	\$4.30	\$12.67	\$7.76
Sub-Total	\$267.73	\$248.09	\$197.95	\$122.93	\$156.14
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$6.21	\$11.20	\$15.77
Sanitation and Waste Removal	\$20.47	\$61.13	\$12.49	\$25.39	\$60.94
Maintenance of General Buildings and Grounds	\$23.60	\$53.20	\$23.33	\$12.92	\$8.02
Sub-Total	\$44.06	\$114.33	\$42.03	\$49.51	\$84.73
Health and Welfare					
Health	\$4.74	\$25.96	\$11.38	\$5.58	\$6.33
Mental Health and Mental Retardation	\$42.33	\$187.55	\$98.88	\$129.80	\$48.67
Welfare/Social Services	\$91.59	\$266.42	\$168.34	\$154.80	\$166.49
Sub-Total	\$138.66	\$479.93	\$278.59	\$290.18	\$221.50
Education					
Instruction	\$1,197.69	\$1,308.54	\$798.57	\$810.66	\$812.24
Administration, Attendance, and Health	\$77.38	\$104.14	\$43.24	\$31.00	\$36.72
Pupil Transportation Services	\$76.97	\$97.13	\$109.22	\$55.30	\$45.76
Operation and Maintenance Services	\$137.45	\$191.11	\$90.98	\$87.53	\$105.18
School Food Services and Other Non-Instructional Operations	\$62.31	\$109.73	\$57.13	\$56.47	\$49.17
Contributions to Community Colleges	\$0.11	\$0.12	\$0.15	\$1.77	\$0.56
Sub-Total	\$1,551.91	\$1,810.76	\$1,099.29	\$1,042.72	\$1,049.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.19	\$42.30	\$0.16	\$4.60	\$25.24
Cultural Enrichment	--	\$1.03	\$1.22	\$1.62	\$0.50
Public Libraries	\$38.03	\$27.49	\$13.06	\$15.85	\$8.70
Sub-Total	\$72.23	\$70.82	\$14.44	\$22.08	\$34.43
Community Development					
Planning and Community Development	\$25.03	\$36.93	\$17.43	\$25.57	\$45.58
Environmental Management	\$0.004	\$1.24	\$9.70	\$1.36	\$3.38
Cooperative Extension Program	\$1.59	\$6.79	\$4.39	\$1.69	\$2.26
Sub-Total	\$26.63	\$44.96	\$31.52	\$28.62	\$51.23
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,197.66	\$2,957.76	\$1,809.70	\$1,619.14	\$1,684.42

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.



Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$2.53	\$2.56	\$5.32	\$5.95	\$4.05
General and Financial Administration	\$30.42	\$62.19	\$47.95	\$35.35	\$84.28
Board of Elections	\$2.80	\$5.07	\$2.96	\$3.28	\$2.98
Sub-Total	\$35.75	\$69.83	\$56.23	\$44.59	\$91.32
Judicial Administration					
Courts	\$22.99	\$44.90	\$30.32	\$17.51	\$25.99
Commonwealth's Attorney	\$8.55	\$14.55	\$11.39	\$9.23	\$13.04
Sub-Total	\$31.54	\$59.45	\$41.71	\$26.74	\$39.04
Public Safety					
Law Enforcement and Traffic Control	\$49.89	\$76.82	\$68.05	\$60.62	\$74.87
Fire and Rescue Services	\$22.30	\$15.09	\$6.57	\$25.23	\$115.57
Correction and Detention	\$20.06	\$195.09	\$39.24	\$62.32	\$97.23
Inspections	\$2.76	\$5.01	\$5.09	\$4.83	\$12.30
Other Protection	\$13.34	\$6.72	\$8.93	\$12.37	\$22.38
Sub-Total	\$108.34	\$298.72	\$127.88	\$165.37	\$322.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6.13	\$5.15	\$9.86	--	\$0.41
Sanitation and Waste Removal	\$31.64	\$60.46	\$58.30	\$82.68	\$71.98
Maintenance of General Buildings and Grounds	\$14.06	\$27.18	\$11.24	\$8.91	\$76.01
Sub-Total	\$51.84	\$92.79	\$79.40	\$91.59	\$148.41
Health and Welfare					
Health	\$7.60	\$11.09	\$9.95	\$9.62	\$32.58
Mental Health and Mental Retardation	\$76.07	\$82.37	\$80.06	\$173.93	\$63.27
Welfare/Social Services	\$90.93	\$125.55	\$157.54	\$150.64	\$73.07
Sub-Total	\$174.61	\$219.01	\$247.55	\$334.20	\$168.92
Education					
Instruction	\$771.29	\$550.86	\$955.29	\$780.35	\$987.56
Administration, Attendance, and Health	\$43.27	\$28.38	\$33.02	\$24.23	\$87.72
Pupil Transportation Services	\$55.73	\$79.22	\$54.70	\$61.32	\$68.65
Operation and Maintenance Services	\$92.89	\$98.85	\$102.59	\$94.06	\$141.10
School Food Services and Other Non-Instructional Operations	\$50.02	\$46.80	\$94.03	\$41.74	\$49.98
Contributions to Community Colleges	\$1.22	\$0.90	\$2.62	\$1.23	--
Sub-Total	\$1,014.42	\$805.01	\$1,242.25	\$1,002.94	\$1,335.01
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.16	\$17.05	\$1.42	\$11.96	\$21.97
Cultural Enrichment	\$5.37	\$1.93	\$0.36	\$1.22	\$17.76
Public Libraries	\$25.73	\$17.93	\$29.06	\$14.63	\$34.91
Sub-Total	\$42.26	\$36.91	\$30.84	\$27.81	\$74.64
Community Development					
Planning and Community Development	\$40.08	\$19.62	\$10.37	\$56.60	\$31.98
Environmental Management	\$0.56	\$0.72	--	\$0.39	\$19.88
Cooperative Extension Program	\$1.56	\$2.61	\$1.13	\$2.59	\$1.43
Sub-Total	\$42.20	\$22.95	\$11.50	\$59.59	\$53.29
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,500.95	\$1,604.67	\$1,837.34	\$1,752.82	\$2,232.96

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	\$5.75	\$6.17	\$2.59	\$2.33	\$4.95
General and Financial Administration	\$172.51	\$141.45	\$94.86	\$122.41	\$166.79
Board of Elections	\$5.92	\$20.51	\$7.77	\$7.92	\$5.94
Sub-Total	\$184.18	\$168.12	\$105.22	\$132.66	\$177.68
Judicial Administration					
Courts	\$73.85	\$28.25	\$41.55	\$63.08	\$53.35
Commonwealth's Attorney	\$18.16	\$2.84	\$21.96	\$25.35	\$18.34
Sub-Total	\$92.01	\$31.08	\$63.51	\$88.43	\$71.69
Public Safety					
Law Enforcement and Traffic Control	\$285.47	\$243.69	\$263.61	\$169.57	\$227.33
Fire and Rescue Services	\$169.44	\$20.03	\$169.67	\$16.50	\$136.98
Correction and Detention	\$69.04	\$32.31	\$117.46	\$77.94	\$153.26
Inspections	\$28.06	\$37.20	\$9.22	\$18.14	\$13.22
Other Protection	\$9.29	\$14.18	\$15.40	\$28.50	\$30.25
Sub-Total	\$561.30	\$347.42	\$575.36	\$310.64	\$561.04
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$127.20	\$180.31	\$125.63	\$145.97	\$156.08
Sanitation and Waste Removal	\$43.22	\$13.41	\$359.47	\$44.20	\$62.44
Maintenance of General Buildings and Grounds	\$54.35	\$134.25	\$13.25	\$38.16	\$26.91
Sub-Total	\$224.78	\$327.97	\$498.36	\$228.33	\$245.43
Health and Welfare					
Health	\$46.71	\$15.59	\$21.45	\$7.76	\$19.79
Mental Health and Mental Retardation	\$158.59	\$82.20	\$97.84	\$142.07	\$235.28
Welfare/Social Services	\$304.61	\$91.13	\$211.43	\$112.76	\$531.57
Sub-Total	\$509.91	\$188.91	\$330.72	\$262.59	\$786.63
Education					
Instruction	\$821.39	\$623.66	\$832.89	\$1,000.88	\$873.70
Administration, Attendance, and Health	\$63.89	\$121.40	\$54.18	\$47.23	\$103.64
Pupil Transportation Services	\$31.12	\$64.52	\$38.22	\$30.22	\$33.65
Operation and Maintenance Services	\$88.62	\$7.17	\$80.46	\$162.73	\$152.84
School Food Services and Other Non-Instructional Operations	\$31.37	--	\$45.15	\$58.29	\$35.92
Contributions to Community Colleges	\$0.10	\$1.62	\$1.66	\$1.05	\$0.39
Sub-Total	\$1,036.49	\$818.37	\$1,052.57	\$1,300.40	\$1,200.15
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$98.93	\$121.28	\$122.92	\$46.67	\$162.83
Cultural Enrichment	\$17.97	\$12.39	\$89.75	--	\$5.21
Public Libraries	\$40.76	\$25.36	\$23.18	\$22.94	\$28.21
Sub-Total	\$157.65	\$159.02	\$235.85	\$69.61	\$196.25
Community Development					
Planning and Community Development	\$68.76	\$67.80	\$82.57	\$51.88	\$65.40
Environmental Management	\$4.59	\$0.27	\$4.04	\$0.09	--
Cooperative Extension Program	--	\$0.80	--	--	\$1.02
Sub-Total	\$73.35	\$68.87	\$86.61	\$51.97	\$66.42
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,839.67	\$2,109.77	\$2,948.20	\$2,444.64	\$3,305.28

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 2002, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	\$3.50	\$8.85	\$9.78	\$2.10	\$24.09
General and Financial Administration	\$91.18	\$116.25	\$149.42	\$53.51	\$141.07
Board of Elections	\$2.66	\$6.95	\$11.88	\$3.17	\$8.69
Sub-Total	\$97.33	\$132.04	\$171.09	\$58.77	\$173.85
Judicial Administration					
Courts	\$48.05	\$60.30	\$41.96	\$28.20	\$230.01
Commonwealth's Attorney	\$10.28	\$24.59	\$1.18	\$14.61	--
Sub-Total	\$58.33	\$84.89	\$43.14	\$42.80	\$230.01
Public Safety					
Law Enforcement and Traffic Control	\$153.68	\$242.46	\$164.23	\$160.56	\$377.44
Fire and Rescue Services	\$147.17	\$111.85	\$46.00	\$136.30	\$36.39
Correction and Detention	\$82.88	\$213.31	\$20.45	\$75.30	\$308.77
Inspections	\$14.15	\$9.40	\$16.40	\$8.90	\$20.87
Other Protection	\$4.50	\$5.75	\$99.77	\$27.73	\$51.57
Sub-Total	\$402.38	\$582.78	\$346.84	\$408.79	\$795.05
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$123.09	\$109.55	\$212.56	\$126.04	\$174.11
Sanitation and Waste Removal	\$73.87	\$74.73	\$92.16	\$72.77	\$157.16
Maintenance of General Buildings and Grounds	\$37.90	\$24.28	\$162.01	\$47.01	\$51.63
Sub-Total	\$234.86	\$208.56	\$466.74	\$245.82	\$382.90
Health and Welfare					
Health	\$24.05	\$9.02	\$11.73	\$11.05	\$9.07
Mental Health and Mental Retardation	\$57.51	\$97.69	\$162.12	\$103.39	\$184.32
Welfare/Social Services	\$111.00	\$115.61	\$199.15	\$169.86	\$223.02
Sub-Total	\$192.57	\$222.32	\$373.01	\$284.30	\$416.41
Education					
Instruction	\$1,042.44	\$1,101.86	\$1,027.75	\$909.16	\$743.58
Administration, Attendance, and Health	\$46.55	\$60.63	\$71.88	\$55.58	\$49.77
Pupil Transportation Services	\$65.15	\$23.12	\$31.46	\$45.79	\$86.67
Operation and Maintenance Services	\$140.34	\$113.15	\$116.48	\$161.06	\$132.16
School Food Services and Other Non-Instructional Operations	\$43.91	\$46.20	\$52.69	\$57.63	\$60.54
Contributions to Community Colleges	\$0.40	\$0.37	\$0.53	\$0.19	\$0.23
Sub-Total	\$1,338.78	\$1,345.33	\$1,300.79	\$1,229.40	\$1,072.97
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20.55	\$78.40	\$136.37	\$82.51	\$33.64
Cultural Enrichment	\$0.94	\$3.35	\$2.54	\$2.93	--
Public Libraries	\$29.97	\$33.51	\$25.93	\$20.41	\$24.90
Sub-Total	\$51.46	\$115.26	\$164.84	\$105.85	\$58.54
Community Development					
Planning and Community Development	\$56.07	\$11.72	\$169.70	\$127.50	\$62.19
Environmental Management	--	\$0.14	\$0.32	--	--
Cooperative Extension Program	\$1.88	--	\$2.48	\$0.52	\$6.40
Sub-Total	\$57.95	\$11.86	\$172.50	\$128.01	\$68.59
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,433.66	\$2,703.04	\$3,038.94	\$2,503.75	\$3,198.30

1

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

2

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Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	\$11.52	\$12.38	\$28.73	\$11.58	\$1.39
General and Financial Administration	\$207.50	\$220.86	\$182.98	\$130.98	\$192.57
Board of Elections	\$7.50	\$10.29	\$11.30	\$7.37	\$7.61
Sub-Total	\$226.53	\$243.52	\$223.01	\$149.93	\$201.57
Judicial Administration					
Courts	\$13.71	\$43.42	\$11.23	\$62.85	\$32.40
Commonwealth's Attorney	\$0.67	\$2.50	--	\$31.33	--
Sub-Total	\$14.38	\$45.92	\$11.23	\$94.18	\$32.40
Public Safety					
Law Enforcement and Traffic Control	\$334.13	\$310.36	\$283.02	\$273.16	\$203.38
Fire and Rescue Services	\$236.28	\$166.13	\$92.05	\$154.58	\$35.46
Correction and Detention	\$32.68	\$102.71	\$74.28	\$247.04	\$7.29
Inspections	\$43.44	\$16.70	\$30.95	\$24.60	\$9.64
Other Protection	--	\$7.87	\$15.24	\$3.77	\$11.14
Sub-Total	\$646.52	\$603.76	\$495.53	\$703.15	\$266.91
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$221.22	\$141.98	\$306.70	\$139.15	\$202.52
Sanitation and Waste Removal	\$74.78	\$79.18	\$87.17	\$88.04	\$179.10
Maintenance of General Buildings and Grounds	\$34.12	\$61.91	\$101.35	\$59.89	\$7.57
Sub-Total	\$330.11	\$283.07	\$495.22	\$287.08	\$389.19
Health and Welfare					
Health	\$26.17	\$12.83	\$20.28	\$5.96	\$12.89
Mental Health and Mental Retardation	\$76.11	\$71.13	\$115.62	\$182.27	\$186.33
Welfare/Social Services	\$69.46	\$230.20	\$195.33	\$189.61	\$198.67
Sub-Total	\$171.74	\$314.16	\$331.24	\$377.84	\$397.89
Education					
Instruction	\$891.97	\$1,540.42	\$1,263.95	\$810.69	\$972.72
Administration, Attendance, and Health	\$88.22	\$177.29	\$97.51	\$64.73	\$63.36
Pupil Transportation Services	\$51.78	\$37.89	\$53.41	\$31.61	\$36.21
Operation and Maintenance Services	\$118.29	\$223.91	\$123.17	\$98.73	\$105.81
School Food Services and Other Non-Instructional Operations	\$38.46	\$145.31	\$71.39	\$42.17	\$73.50
Contributions to Community Colleges	\$0.10	\$1.00	--	\$2.42	\$1.10
Sub-Total	\$1,188.82	\$2,125.82	\$1,609.42	\$1,050.36	\$1,252.69
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$105.23	\$79.45	\$63.40	\$105.02	\$94.38
Cultural Enrichment	\$2.98	\$35.85	--	\$7.05	\$8.40
Public Libraries	\$31.05	\$141.66	\$40.77	\$39.80	\$60.83
Sub-Total	\$139.25	\$256.96	\$104.17	\$151.86	\$163.61
Community Development					
Planning and Community Development	\$97.14	\$107.82	\$196.77	\$122.79	\$17.39
Environmental Management	--	--	--	\$0.51	\$0.52
Cooperative Extension Program	-\$0.05	--	--	--	\$0.69
Sub-Total	\$97.10	\$107.82	\$196.77	\$123.30	\$18.59
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$68.62	--	--
Grand Total	\$2,814.46	\$3,981.02	\$3,535.21	\$2,937.69	\$2,722.86

1

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

2

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Table 2.2

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Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
FY 2002

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Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$3.79	\$4.26	\$15.40	\$3.76	\$5.50
General and Financial Administration	\$82.47	\$46.03	\$120.50	\$103.83	\$151.41
Board of Elections	\$2.94	\$2.75	\$4.63	\$7.39	\$2.15
Sub-Total	\$89.20	\$53.05	\$140.53	\$114.98	\$159.06
Judicial Administration					
Courts	\$18.76	\$9.97	\$33.78	\$8.32	\$46.03
Commonwealth's Attorney	\$13.68	\$1.95	\$19.98	--	\$15.82
Sub-Total	\$32.44	\$11.93	\$53.75	\$8.32	\$61.86
Public Safety					
Law Enforcement and Traffic Control	\$134.37	\$116.06	\$204.81	\$180.18	\$197.99
Fire and Rescue Services	\$91.62	\$96.19	\$131.46	\$132.15	\$167.31
Correction and Detention	\$93.02	\$23.58	\$206.33	\$2.44	\$374.66
Inspections	\$13.34	\$10.78	\$7.81	\$1.95	\$0.15
Other Protection	\$16.34	\$1.98	\$44.80	\$8.42	\$26.83
Sub-Total	\$348.69	\$248.59	\$595.20	\$325.14	\$766.94
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$79.29	\$162.12	\$110.39	\$138.59	\$161.45
Sanitation and Waste Removal	\$60.05	\$63.30	\$55.89	\$97.74	\$57.85
Maintenance of General Buildings and Grounds	\$29.81	\$6.18	\$29.86	\$50.65	\$88.08
Sub-Total	\$169.15	\$231.59	\$196.13	\$286.98	\$307.38
Health and Welfare					
Health	\$22.52	\$6.30	\$6.69	\$25.88	\$0.36
Mental Health and Mental Retardation	\$119.56	\$60.73	\$77.18	\$146.92	\$156.33
Welfare/Social Services	\$156.41	\$103.77	\$246.53	\$66.35	\$278.72
Sub-Total	\$298.49	\$170.81	\$330.40	\$239.15	\$435.41
Education					
Instruction	\$884.23	\$621.39	\$1,097.49	\$430.77	\$869.57
Administration, Attendance, and Health	\$54.40	\$45.30	\$58.29	\$41.21	\$30.15
Pupil Transportation Services	\$48.48	\$28.70	\$25.84	\$35.05	\$48.56
Operation and Maintenance Services	\$114.62	\$73.70	\$168.56	\$44.02	\$101.76
School Food Services and Other Non-Instructional Operations	\$55.78	\$32.97	\$63.62	\$85.21	\$38.28
Contributions to Community Colleges	--	\$0.92	\$0.59	--	--
Sub-Total	\$1,157.51	\$802.99	\$1,414.39	\$636.26	\$1,088.32
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$76.63	\$63.97	\$60.75	\$102.75	\$32.95
Cultural Enrichment	\$42.46	\$1.21	\$18.37	--	\$1.24
Public Libraries	\$18.03	\$12.85	\$27.93	\$16.84	\$26.30
Sub-Total	\$137.12	\$78.03	\$107.05	\$119.58	\$60.49
Community Development					
Planning and Community Development	\$81.23	\$15.17	\$19.11	\$130.48	\$120.10
Environmental Management	\$2.76	--	--	--	\$0.46
Cooperative Extension Program	\$0.82	--	--	--	\$0.40
Sub-Total	\$84.82	\$15.17	\$19.11	\$130.48	\$120.96
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,317.41	\$1,612.15	\$2,856.57	\$1,860.90	\$3,000.43

1

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

2

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Operating Expenditures by Category and Locality  
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Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
General Government Administration					
Legislative	\$8.99	\$13.24	\$2.69	\$3.33	\$4.64
General and Financial Administration	\$97.50	\$120.80	\$102.39	\$83.26	\$75.69
Board of Elections	\$4.53	\$6.40	\$5.80	\$2.07	\$2.32
Sub-Total	\$111.01	\$140.44	\$110.88	\$88.67	\$82.65
Judicial Administration					
Courts	\$18.16	\$17.03	\$80.35	\$20.06	\$16.43
Commonwealth's Attorney	\$4.17	\$4.01	\$27.03	\$13.38	\$23.33
Sub-Total	\$22.33	\$21.04	\$107.37	\$33.44	\$39.76
Public Safety					
Law Enforcement and Traffic Control	\$213.89	\$122.23	\$262.49	\$182.46	\$203.19
Fire and Rescue Services	\$49.64	\$92.26	\$98.87	\$125.25	\$128.98
Correction and Detention	\$53.84	\$28.75	\$164.45	\$92.97	\$145.54
Inspections	\$18.58	\$11.19	\$17.25	\$10.74	\$13.50
Other Protection	\$25.35	\$39.20	\$4.37	\$6.37	\$29.29
Sub-Total	\$361.31	\$293.63	\$547.43	\$417.80	\$520.51
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$144.17	\$51.99	\$191.96	\$88.94	\$152.64
Sanitation and Waste Removal	\$41.40	\$48.02	\$160.48	\$48.99	\$59.44
Maintenance of General Buildings and Grounds	\$11.65	\$47.63	\$29.30	\$32.50	\$47.74
Sub-Total	\$197.21	\$147.64	\$381.74	\$170.43	\$259.82
Health and Welfare					
Health	\$14.66	\$3.45	\$10.60	\$11.83	\$39.80
Mental Health and Mental Retardation	\$61.47	\$56.56	\$159.92	\$85.06	\$73.40
Welfare/Social Services	\$118.86	\$169.19	\$145.05	\$233.69	\$229.88
Sub-Total	\$194.99	\$229.19	\$315.57	\$330.58	\$343.08
Education					
Instruction	\$1,266.26	\$1,134.84	\$981.07	\$952.41	\$907.92
Administration, Attendance, and Health	\$89.21	\$103.85	\$191.79	\$69.81	\$44.27
Pupil Transportation Services	\$68.33	\$74.90	\$41.59	\$58.06	\$40.92
Operation and Maintenance Services	\$146.37	\$205.44	\$146.77	\$127.50	\$140.23
School Food Services and Other Non-Instructional Operations	\$44.95	\$51.15	\$64.25	\$92.01	\$64.57
Contributions to Community Colleges	--	\$0.84	\$0.69	--	\$0.03
Sub-Total	\$1,615.12	\$1,571.03	\$1,426.16	\$1,299.80	\$1,197.93
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$38.23	\$76.13	\$44.49	\$87.79	\$60.01
Cultural Enrichment	\$13.96	--	--	\$12.32	\$52.08
Public Libraries	\$39.23	\$37.22	\$31.86	\$20.75	\$25.14
Sub-Total	\$91.42	\$113.35	\$76.35	\$120.86	\$137.24
Community Development					
Planning and Community Development	\$42.56	\$21.46	\$98.93	\$104.87	\$67.29
Environmental Management	\$0.12	--	--	\$0.52	\$2.50
Cooperative Extension Program	\$2.70	\$2.53	\$0.81	\$1.25	--
Sub-Total	\$45.38	\$23.99	\$99.74	\$106.63	\$69.78
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,638.76	\$2,540.31	\$3,065.25	\$2,568.22	\$2,650.77

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$4.87	\$6.30	\$7.19	\$5.20	\$5.25
General and Financial Administration	\$145.64	\$83.89	\$97.99	\$116.70	\$73.44
Board of Elections	\$14.25	\$8.88	\$8.24	\$3.35	\$4.95
Sub-Total	\$164.76	\$99.07	\$113.42	\$125.25	\$83.63
Judicial Administration					
Courts	\$68.03	\$52.40	\$13.46	\$36.14	\$36.46
Commonwealth's Attorney	\$6.22	\$25.65	--	\$18.19	\$19.95
Sub-Total	\$74.25	\$78.05	\$13.46	\$54.32	\$56.41
Public Safety					
Law Enforcement and Traffic Control	\$291.42	\$230.50	\$127.67	\$219.99	\$144.85
Fire and Rescue Services	\$33.45	\$148.65	\$123.26	\$176.40	\$52.44
Correction and Detention	\$45.02	\$270.49	\$22.08	\$153.39	\$48.29
Inspections	\$13.02	\$0.46	\$8.25	\$23.91	\$6.53
Other Protection	\$6.89	\$4.44	\$3.74	\$20.28	\$3.98
Sub-Total	\$389.80	\$654.53	\$284.99	\$593.96	\$256.10
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$265.78	\$94.07	\$79.84	\$66.82	\$137.56
Sanitation and Waste Removal	\$89.11	\$29.75	\$35.31	\$88.73	\$60.27
Maintenance of General Buildings and Grounds	\$39.88	\$89.02	\$8.75	\$42.55	\$19.33
Sub-Total	\$394.77	\$212.84	\$123.89	\$198.09	\$217.17
Health and Welfare					
Health	\$8.64	\$20.58	\$14.79	\$12.19	\$4.15
Mental Health and Mental Retardation	\$139.05	\$74.67	\$61.77	\$89.98	\$95.16
Welfare/Social Services	\$257.44	\$295.68	\$17.10	\$224.59	\$92.63
Sub-Total	\$405.12	\$390.93	\$93.67	\$326.76	\$191.94
Education					
Instruction	\$1,044.91	\$989.34	\$1,039.22	\$890.96	\$552.47
Administration, Attendance, and Health	\$83.22	\$83.49	\$97.34	\$54.77	\$40.20
Pupil Transportation Services	\$28.96	\$40.50	\$63.93	\$43.00	\$13.26
Operation and Maintenance Services	\$153.57	\$119.23	\$119.60	\$156.83	\$72.00
School Food Services and Other Non-Instructional Operations	\$56.31	\$72.68	\$36.29	\$68.41	\$30.68
Contributions to Community Colleges	\$2.16	\$0.16	--	--	--
Sub-Total	\$1,369.13	\$1,305.40	\$1,356.38	\$1,213.96	\$708.61
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$64.12	\$36.88	\$66.03	\$54.32	\$36.42
Cultural Enrichment	\$4.70	--	--	\$13.42	--
Public Libraries	\$19.43	\$24.04	\$42.79	\$16.76	\$31.83
Sub-Total	\$88.25	\$60.92	\$108.82	\$84.49	\$68.25
Community Development					
Planning and Community Development	\$909.07	\$40.37	\$42.01	\$32.14	\$27.37
Environmental Management	--	--	--	--	\$24.80
Cooperative Extension Program	--	--	--	--	--
Sub-Total	\$909.07	\$40.37	\$42.01	\$32.14	\$52.17
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$3,795.16	\$2,842.11	\$2,136.64	\$2,628.98	\$1,634.28

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
General Government Administration					
Legislative	\$8.04	\$6.92	\$10.23	\$8.25	\$5.05
General and Financial Administration	\$178.95	\$87.49	\$101.18	\$86.91	\$136.73
Board of Elections	\$3.23	\$3.05	\$5.81	\$3.51	\$2.44
Sub-Total	\$190.22	\$97.47	\$117.22	\$98.66	\$144.22
Judicial Administration					
Courts	\$46.68	\$33.76	\$40.66	\$32.29	\$41.23
Commonwealth's Attorney	\$17.30	\$14.86	\$10.94	\$13.19	\$19.49
Sub-Total	\$63.98	\$48.61	\$51.59	\$45.48	\$60.72
Public Safety					
Law Enforcement and Traffic Control	\$266.66	\$158.05	\$208.03	\$158.37	\$127.44
Fire and Rescue Services	\$240.59	\$167.93	\$157.90	\$99.28	\$130.27
Correction and Detention	\$113.90	\$97.67	\$22.39	\$47.58	\$78.92
Inspections	\$14.49	\$8.28	\$15.95	\$9.37	\$22.83
Other Protection	\$4.70	\$39.41	\$16.84	\$1.81	\$19.28
Sub-Total	\$640.35	\$471.34	\$421.10	\$316.42	\$378.75
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$69.63	\$93.15	\$190.30	\$138.34	\$41.74
Sanitation and Waste Removal	\$78.46	\$88.38	\$161.59	\$79.52	\$25.01
Maintenance of General Buildings and Grounds	\$35.70	\$50.79	\$42.13	\$61.92	\$26.61
Sub-Total	\$183.79	\$232.32	\$394.02	\$279.78	\$93.36
Health and Welfare					
Health	\$26.55	\$12.08	\$9.60	\$9.56	\$58.10
Mental Health and Mental Retardation	\$132.04	\$132.19	\$113.12	\$202.32	\$72.32
Welfare/Social Services	\$368.26	\$279.82	\$65.03	\$129.28	\$132.03
Sub-Total	\$526.85	\$424.08	\$187.74	\$341.15	\$262.46
Education					
Instruction	\$1,035.64	\$894.01	\$958.55	\$785.77	\$911.99
Administration, Attendance, and Health	\$90.03	\$45.33	\$70.48	\$42.95	\$61.61
Pupil Transportation Services	\$61.43	\$46.13	\$33.42	\$26.17	\$83.25
Operation and Maintenance Services	\$134.04	\$111.58	\$86.62	\$76.45	\$109.48
School Food Services and Other Non-Instructional Operations	\$52.70	\$49.09	\$47.93	\$36.39	\$54.93
Contributions to Community Colleges	\$0.76	--	--	\$0.13	--
Sub-Total	\$1,374.60	\$1,146.14	\$1,197.01	\$967.86	\$1,221.26
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$68.94	\$63.72	\$136.92	\$76.84	\$42.93
Cultural Enrichment	\$44.15	\$3.19	\$7.71	\$1.85	--
Public Libraries	\$21.30	\$24.81	\$32.12	\$40.86	\$13.24
Sub-Total	\$134.39	\$91.72	\$176.74	\$119.55	\$56.16
Community Development					
Planning and Community Development	\$40.47	\$56.57	\$34.40	\$49.16	\$69.49
Environmental Management	\$3.55	\$1.39	--	--	--
Cooperative Extension Program	--	\$0.64	--	--	\$1.09
Sub-Total	\$44.01	\$58.59	\$34.40	\$49.16	\$70.59
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$3,158.19	\$2,570.27	\$2,579.84	\$2,218.07	\$2,287.51

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.



Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.32	\$7.75	\$11.59	\$5.07
General and Financial Administration	\$61.70	\$85.40	\$132.31	\$85.48
Board of Elections	\$2.17	\$3.93	\$8.78	\$3.78
Sub-Total	\$66.19	\$97.08	\$152.69	\$94.32
Judicial Administration				
Courts	\$15.25	\$37.73	\$23.69	\$36.06
Commonwealth's Attorney	\$10.52	\$18.05	--	\$18.23
Sub-Total	\$25.77	\$55.79	\$23.69	\$54.29
Public Safety				
Law Enforcement and Traffic Control	\$162.51	\$163.81	\$237.98	\$174.33
Fire and Rescue Services	\$78.09	\$82.28	\$176.67	\$95.74
Correction and Detention	\$42.85	\$67.89	\$164.63	\$119.64
Inspections	\$3.51	\$12.46	\$19.77	\$13.87
Other Protection	\$5.40	\$39.53	\$1.71	\$30.48
Sub-Total	\$292.36	\$365.96	\$600.75	\$434.07
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$85.92	\$137.89	\$121.23	\$111.76
Sanitation and Waste Removal	\$61.12	\$83.86	\$39.95	\$32.34
Maintenance of General Buildings and Grounds	\$63.08	\$37.68	\$92.67	\$62.39
Sub-Total	\$210.13	\$259.44	\$253.85	\$206.49
Health and Welfare				
Health	\$6.22	\$9.67	\$15.78	\$7.95
Mental Health and Mental Retardation	\$63.31	\$167.41	\$116.01	\$73.98
Welfare/Social Services	\$91.58	\$186.35	\$99.35	\$225.29
Sub-Total	\$161.11	\$363.43	\$231.14	\$307.22
Education				
Instruction	\$969.81	\$847.09	\$545.47	\$1,021.74
Administration, Attendance, and Health	\$35.77	\$67.24	\$45.38	\$87.61
Pupil Transportation Services	\$48.86	\$27.04	\$39.98	\$35.35
Operation and Maintenance Services	\$145.25	\$104.30	\$74.64	\$146.54
School Food Services and Other Non-Instructional Operations	\$46.57	\$45.44	\$22.38	\$46.06
Contributions to Community Colleges	\$0.01	\$0.26	--	\$0.63
Sub-Total	\$1,246.28	\$1,091.38	\$727.85	\$1,337.95
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$49.80	\$65.59	\$86.78	\$71.10
Cultural Enrichment	\$15.81	\$6.89	\$10.30	\$1.85
Public Libraries	\$28.25	\$42.32	\$68.88	\$22.98
Sub-Total	\$93.86	\$114.79	\$165.95	\$95.93
Community Development				
Planning and Community Development	\$92.75	\$31.37	\$223.60	\$66.20
Environmental Management	\$0.03	\$18.64	--	\$1.73
Cooperative Extension Program	\$0.57	--	--	--
Sub-Total	\$93.34	\$50.01	\$223.60	\$67.92
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$2,189.03	\$2,397.87	\$2,379.51	\$2,598.19

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 2002](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2002 Provisional & 2001 Final Population Estimates" (electronic dataset), January 29, 2003.

Table 3.1

Percentage Distribution<sup>2</sup>  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2002

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.24%	0.20%	0.23%
General and Financial Administration	3.69%	4.01%	3.81%
Board of Elections	0.15%	0.14%	0.15%
Sub-Total	4.08%	4.34%	4.18%
Judicial Administration			
Courts	1.32%	1.28%	1.30%
Commonwealth's Attorney	0.42%	0.57%	0.48%
Sub-Total	1.74%	1.85%	1.78%
Public Safety			
Law Enforcement and Traffic Control	5.22%	7.53%	6.07%
Fire and Rescue Services	3.55%	5.16%	4.14%
Correction and Detention	3.08%	3.95%	3.40%
Inspections	0.55%	0.49%	0.53%
Other Protection	0.62%	0.56%	0.60%
Sub-Total	13.02%	17.69%	14.75%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.01%	4.28%	2.22%
Sanitation and Waste Removal	2.47%	2.62%	2.53%
Maintenance of General Buildings and Grounds	1.21%	1.80%	1.42%
Sub-Total	4.69%	8.69%	6.17%
Health and Welfare			
Health	1.04%	0.77%	0.94%
Mental Health and Mental Retardation	3.80%	3.82%	3.81%
Welfare/Social Services	6.32%	7.67%	6.82%
Sub-Total	11.15%	12.26%	11.56%
Education			
Instruction	45.37%	36.64%	42.14%
Administration, Attendance, and Health	2.67%	2.26%	2.52%
Pupil Transportation Services	3.29%	1.90%	2.78%
Operation and Maintenance Services	5.46%	5.02%	5.30%
School Food Services and Other Non-Instructional Operations	2.48%	2.09%	2.33%
Contributions to Community Colleges	0.02%	0.01%	0.02%
Sub-Total	59.28%	47.92%	55.08%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.91%	2.51%	2.13%
Cultural Enrichment	0.14%	0.74%	0.36%
Public Libraries	1.24%	1.05%	1.17%
Sub-Total	3.29%	4.29%	3.66%
Community Development			
Planning and Community Development	2.49%	2.87%	2.63%
Environmental Management	0.14%	0.06%	0.11%
Cooperative Extension Program	0.08%	0.02%	0.06%
Sub-Total	2.72%	2.95%	2.80%
Nondepartmental <sup>1</sup>			
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.47%	0.20%	0.20%	1.11%	0.53%
General and Financial Administration	2.51%	2.76%	3.75%	3.60%	2.70%
Board of Elections	0.28%	0.21%	0.30%	0.34%	0.24%
Sub-Total	3.26%	3.17%	4.25%	5.05%	3.48%
Judicial Administration					
Courts	1.41%	1.18%	1.93%	2.36%	1.73%
Commonwealth's Attorney	0.42%	0.37%	0.72%	0.90%	0.74%
Sub-Total	1.82%	1.55%	2.64%	3.26%	2.47%
Public Safety					
Law Enforcement and Traffic Control	2.17%	5.73%	2.89%	4.16%	3.83%
Fire and Rescue Services	3.19%	2.01%	1.34%	0.77%	1.09%
Correction and Detention	2.26%	2.31%	2.87%	4.52%	3.05%
Inspections	0.24%	0.42%	0.26%	0.34%	0.28%
Other Protection	1.15%	0.03%	0.58%	0.37%	2.64%
Sub-Total	9.02%	10.50%	7.92%	10.17%	10.90%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.15%	0.94%	--	0.02%	0.03%
Sanitation and Waste Removal	3.45%	0.11%	4.26%	1.01%	2.69%
Maintenance of General Buildings and Grounds	1.15%	0.66%	2.03%	1.09%	1.24%
Sub-Total	4.75%	1.71%	6.29%	2.12%	3.97%
Health and Welfare					
Health	0.78%	0.44%	0.35%	0.51%	0.58%
Mental Health and Mental Retardation	5.83%	3.06%	6.73%	8.02%	4.63%
Welfare/Social Services	8.67%	8.55%	7.44%	5.28%	6.20%
Sub-Total	15.28%	12.05%	14.52%	13.80%	11.40%
Education					
Instruction	47.87%	45.11%	40.74%	45.90%	49.29%
Administration, Attendance, and Health	2.91%	4.12%	3.39%	3.72%	2.78%
Pupil Transportation Services	3.26%	4.39%	3.93%	3.45%	4.32%
Operation and Maintenance Services	5.81%	5.16%	10.86%	5.67%	5.11%
School Food Services and Other Non-Instructional Operations	3.15%	1.87%	2.60%	3.04%	2.96%
Contributions to Community Colleges	0.07%	0.01%	0.02%	0.004%	0.10%
Sub-Total	63.07%	60.67%	61.55%	61.79%	64.56%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.70%	1.01%	1.06%	0.54%	0.68%
Cultural Enrichment	0.01%	0.28%	--	--	--
Public Libraries	0.26%	1.57%	0.73%	0.63%	1.44%
Sub-Total	0.97%	2.86%	1.79%	1.17%	2.12%
Community Development					
Planning and Community Development	1.21%	7.39%	0.97%	2.04%	0.97%
Environmental Management	0.45%	0.03%	--	0.14%	0.02%
Cooperative Extension Program	0.17%	0.08%	0.07%	0.47%	0.12%
Sub-Total	1.82%	7.50%	1.04%	2.65%	1.11%
Nondepartmental/ <sup>1</sup>					
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 2002, 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 2002

[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	0.68%	0.11%	0.17%	0.58%	0.17%
General and Financial Administration	4.31%	6.45%	2.25%	3.62%	1.91%
Board of Elections	0.35%	0.09%	0.14%	0.47%	0.13%
Sub-Total	5.33%	6.66%	2.55%	4.66%	2.22%
Judicial Administration					
Courts	0.88%	1.57%	0.57%	1.57%	1.03%
Commonwealth's Attorney	0.82%	0.56%	0.46%	0.56%	0.45%
Sub-Total	1.71%	2.13%	1.03%	2.13%	1.48%
Public Safety					
Law Enforcement and Traffic Control	7.00%	7.10%	3.42%	4.17%	4.34%
Fire and Rescue Services	0.57%	4.89%	2.62%	1.34%	2.19%
Correction and Detention	0.80%	4.16%	2.43%	1.45%	5.57%
Inspections	0.20%	0.55%	0.31%	0.34%	0.46%
Other Protection	0.47%	0.83%	0.95%	0.57%	0.20%
Sub-Total	9.04%	17.53%	9.73%	7.86%	12.75%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	3.46%	0.15%	0.05%	--
Sanitation and Waste Removal	2.29%	2.98%	1.00%	5.76%	5.26%
Maintenance of General Buildings and Grounds	1.26%	0.55%	0.84%	0.89%	0.81%
Sub-Total	3.55%	6.99%	1.99%	6.69%	6.07%
Health and Welfare					
Health	0.48%	2.53%	0.43%	0.49%	0.41%
Mental Health and Mental Retardation	3.74%	2.89%	3.79%	5.64%	2.10%
Welfare/Social Services	5.37%	10.44%	6.33%	4.63%	8.39%
Sub-Total	9.59%	15.87%	10.55%	10.76%	10.90%
Education					
Instruction	51.91%	31.12%	56.26%	44.09%	43.55%
Administration, Attendance, and Health	2.80%	3.94%	2.25%	2.35%	1.93%
Pupil Transportation Services	4.55%	0.91%	4.18%	4.68%	4.84%
Operation and Maintenance Services	5.66%	3.52%	5.61%	6.36%	6.65%
School Food Services and Other Non-Instructional Operations	3.47%	2.81%	2.61%	3.07%	3.51%
Contributions to Community Colleges	0.09%	--	0.005%	0.03%	0.11%
Sub-Total	68.48%	42.29%	70.92%	60.57%	60.58%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.35%	4.37%	1.02%	2.19%	1.02%
Cultural Enrichment	0.19%	0.37%	0.08%	--	0.24%
Public Libraries	0.73%	2.04%	0.98%	2.13%	1.21%
Sub-Total	1.27%	6.79%	2.07%	4.32%	2.47%
Community Development					
Planning and Community Development	0.69%	1.75%	1.01%	2.00%	3.27%
Environmental Management	0.18%	--	0.04%	0.67%	0.15%
Cooperative Extension Program	0.18%	--	0.10%	0.33%	0.12%
Sub-Total	1.05%	1.75%	1.15%	3.00%	3.54%
Nondepartmental/1					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.35%	0.31%	1.09%	0.32%	0.42%
General and Financial Administration	6.38%	2.82%	2.69%	2.02%	3.58%
Board of Elections	0.48%	0.23%	0.30%	0.26%	0.29%
Sub-Total	7.21%	3.36%	4.08%	2.59%	4.28%
Judicial Administration					
Courts	1.68%	1.22%	0.99%	0.98%	1.40%
Commonwealth's Attorney	0.71%	0.75%	0.80%	0.63%	0.48%
Sub-Total	2.40%	1.97%	1.79%	1.61%	1.88%
Public Safety					
Law Enforcement and Traffic Control	3.98%	5.47%	4.58%	2.99%	3.67%
Fire and Rescue Services	0.98%	2.28%	1.12%	1.07%	0.87%
Correction and Detention	1.50%	2.36%	3.33%	1.75%	4.08%
Inspections	0.37%	0.50%	0.27%	0.14%	0.30%
Other Protection	0.35%	1.92%	0.38%	0.21%	0.58%
Sub-Total	7.19%	12.52%	9.68%	6.17%	9.50%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.09%	7.26%	0.01%
Sanitation and Waste Removal	3.83%	2.10%	2.28%	6.66%	2.56%
Maintenance of General Buildings and Grounds	1.20%	0.74%	1.13%	1.13%	0.97%
Sub-Total	5.04%	2.84%	3.50%	15.05%	3.54%
Health and Welfare					
Health	0.62%	0.53%	0.37%	0.44%	0.36%
Mental Health and Mental Retardation	5.81%	1.95%	5.04%	4.88%	2.58%
Welfare/Social Services	7.92%	4.92%	7.44%	10.49%	8.36%
Sub-Total	14.36%	7.40%	12.85%	15.81%	11.29%
Education					
Instruction	42.42%	52.39%	49.47%	38.11%	49.80%
Administration, Attendance, and Health	3.49%	2.32%	2.17%	1.42%	3.33%
Pupil Transportation Services	4.80%	3.52%	4.93%	5.88%	4.24%
Operation and Maintenance Services	7.01%	6.37%	6.08%	7.07%	8.11%
School Food Services and Other Non-Instructional Operations	2.97%	2.91%	3.69%	2.63%	2.61%
Contributions to Community Colleges	0.08%	0.02%	0.01%	0.28%	0.01%
Sub-Total	60.77%	67.53%	66.35%	55.39%	68.09%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	1.45%	0.09%	0.77%	0.37%
Cultural Enrichment	--	--	0.10%	--	--
Public Libraries	0.67%	1.39%	0.84%	0.78%	0.32%
Sub-Total	0.85%	2.84%	1.04%	1.54%	0.69%
Community Development					
Planning and Community Development	1.52%	1.35%	0.47%	1.58%	0.42%
Environmental Management	0.08%	0.03%	0.06%	0.18%	0.07%
Cooperative Extension Program	0.59%	0.15%	0.18%	0.08%	0.25%
Sub-Total	2.19%	1.54%	0.71%	1.84%	0.73%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.11%	0.31%	0.71%	0.33%	0.29%
General and Financial Administration	2.04%	3.70%	1.69%	7.11%	3.36%
Board of Elections	0.16%	0.20%	0.28%	0.33%	0.32%
Sub-Total	2.31%	4.21%	2.68%	7.77%	3.96%
Judicial Administration					
Courts	1.00%	0.56%	1.84%	1.70%	1.64%
Commonwealth's Attorney	0.63%	0.34%	0.64%	0.57%	0.62%
Sub-Total	1.63%	0.90%	2.48%	2.27%	2.26%
Public Safety					
Law Enforcement and Traffic Control	3.14%	4.34%	2.89%	4.23%	3.66%
Fire and Rescue Services	1.68%	1.75%	2.31%	0.90%	1.30%
Correction and Detention	7.41%	5.41%	2.39%	1.97%	2.88%
Inspections	0.23%	0.38%	0.26%	0.66%	0.07%
Other Protection	0.74%	1.21%	0.50%	0.67%	0.39%
Sub-Total	13.20%	13.10%	8.34%	8.43%	8.29%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.03%	0.65%	--	--	--
Sanitation and Waste Removal	1.35%	2.62%	1.58%	1.57%	2.30%
Maintenance of General Buildings and Grounds	1.16%	1.36%	1.56%	3.36%	1.18%
Sub-Total	2.54%	4.64%	3.14%	4.93%	3.48%
Health and Welfare					
Health	0.38%	0.71%	0.42%	0.58%	0.34%
Mental Health and Mental Retardation	3.98%	4.72%	11.20%	0.60%	7.62%
Welfare/Social Services	7.11%	5.51%	6.58%	8.82%	8.89%
Sub-Total	11.48%	10.94%	18.20%	9.99%	16.85%
Education					
Instruction	49.42%	46.20%	47.22%	42.40%	45.54%
Administration, Attendance, and Health	2.14%	1.95%	2.33%	3.73%	2.54%
Pupil Transportation Services	3.50%	4.70%	4.00%	4.51%	3.35%
Operation and Maintenance Services	6.06%	5.55%	5.74%	7.45%	7.23%
School Food Services and Other Non-Instructional Operations	3.03%	3.14%	3.23%	2.44%	3.40%
Contributions to Community Colleges	--	0.01%	0.05%	0.01%	0.01%
Sub-Total	64.14%	61.55%	62.58%	60.53%	62.08%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.20%	0.64%	0.76%	1.81%	0.08%
Cultural Enrichment	--	--	--	0.17%	0.95%
Public Libraries	0.89%	0.33%	0.43%	0.41%	1.09%
Sub-Total	2.09%	0.97%	1.18%	2.39%	2.12%
Community Development					
Planning and Community Development	2.55%	3.42%	1.25%	3.19%	0.25%
Environmental Management	0.01%	0.05%	0.02%	0.08%	0.51%
Cooperative Extension Program	0.06%	0.21%	0.12%	0.42%	0.19%
Sub-Total	2.62%	3.69%	1.39%	3.68%	0.95%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2002  
 [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	0.10%	0.19%	0.81%	0.25%	0.35%
General and Financial Administration	3.49%	4.12%	4.81%	2.67%	4.55%
Board of Elections	0.11%	0.24%	0.71%	0.16%	0.35%
Sub-Total	3.70%	4.55%	6.33%	3.08%	5.24%
Judicial Administration					
Courts	1.65%	0.53%	1.92%	1.63%	2.08%
Commonwealth's Attorney	0.48%	0.70%	0.85%	0.71%	0.47%
Sub-Total	2.13%	1.23%	2.77%	2.34%	2.55%
Public Safety					
Law Enforcement and Traffic Control	6.65%	4.50%	6.19%	4.56%	3.72%
Fire and Rescue Services	5.24%	1.23%	0.34%	1.08%	1.22%
Correction and Detention	4.40%	1.80%	0.06%	2.85%	5.08%
Inspections	0.70%	0.66%	0.47%	0.73%	0.39%
Other Protection	0.19%	0.47%	0.39%	1.34%	0.44%
Sub-Total	17.18%	8.66%	7.45%	10.56%	10.86%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.89%	--	--	--	--
Sanitation and Waste Removal	1.10%	1.21%	7.78%	2.95%	2.52%
Maintenance of General Buildings and Grounds	0.69%	2.64%	0.60%	1.29%	1.57%
Sub-Total	2.68%	3.84%	8.38%	4.24%	4.09%
Health and Welfare					
Health	0.62%	0.94%	0.48%	0.37%	0.44%
Mental Health and Mental Retardation	4.06%	2.21%	3.97%	4.98%	4.37%
Welfare/Social Services	3.66%	7.36%	9.00%	10.34%	7.11%
Sub-Total	8.34%	10.51%	13.45%	15.68%	11.91%
Education					
Instruction	46.45%	47.90%	42.53%	47.82%	43.59%
Administration, Attendance, and Health	2.59%	2.77%	2.31%	2.21%	3.67%
Pupil Transportation Services	2.61%	2.66%	2.67%	3.21%	5.01%
Operation and Maintenance Services	7.30%	5.60%	6.28%	5.59%	7.20%
School Food Services and Other Non-Instructional Operations	2.22%	2.07%	6.94%	2.65%	3.55%
Contributions to Community Colleges	--	0.02%	0.003%	0.03%	0.01%
Sub-Total	61.17%	61.03%	60.73%	61.51%	63.04%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.35%	2.20%	--	0.39%	0.12%
Cultural Enrichment	0.03%	0.01%	--	--	--
Public Libraries	1.18%	1.07%	0.03%	0.97%	0.35%
Sub-Total	2.56%	3.28%	0.03%	1.36%	0.47%
Community Development					
Planning and Community Development	2.16%	6.29%	0.38%	0.97%	1.51%
Environmental Management	--	0.36%	0.01%	0.06%	0.04%
Cooperative Extension Program	0.07%	0.25%	0.46%	0.19%	0.29%
Sub-Total	2.23%	6.90%	0.86%	1.21%	1.84%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

<sup>2</sup> 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 2002, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.72%	0.16%	1.66%	0.13%	0.33%
General and Financial Administration	2.16%	2.59%	3.53%	4.00%	5.04%
Board of Elections	0.27%	0.23%	0.28%	0.09%	0.23%
Sub-Total	3.15%	2.98%	5.48%	4.22%	5.60%
Judicial Administration					
Courts	1.55%	1.65%	1.53%	1.11%	2.05%
Commonwealth's Attorney	0.53%	0.31%	0.79%	0.07%	0.54%
Sub-Total	2.07%	1.96%	2.32%	1.18%	2.58%
Public Safety					
Law Enforcement and Traffic Control	2.83%	4.22%	3.55%	5.92%	4.71%
Fire and Rescue Services	0.65%	1.82%	0.68%	4.69%	2.58%
Correction and Detention	1.96%	2.73%	8.59%	1.91%	1.47%
Inspections	0.12%	0.44%	0.51%	0.47%	0.35%
Other Protection	2.97%	0.53%	0.38%	0.42%	1.02%
Sub-Total	8.53%	9.75%	13.71%	13.41%	10.12%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.21%	0.08%	--	0.68%	--
Sanitation and Waste Removal	3.68%	3.54%	1.47%	3.57%	4.04%
Maintenance of General Buildings and Grounds	0.88%	1.34%	1.16%	1.39%	3.66%
Sub-Total	7.76%	4.96%	2.63%	5.64%	7.70%
Health and Welfare					
Health	0.53%	0.43%	0.52%	2.16%	0.36%
Mental Health and Mental Retardation	6.02%	2.79%	4.41%	3.79%	4.15%
Welfare/Social Services	10.56%	6.39%	6.73%	7.08%	4.40%
Sub-Total	17.11%	9.61%	11.67%	13.02%	8.90%
Education					
Instruction	38.52%	51.06%	46.38%	43.94%	47.33%
Administration, Attendance, and Health	2.49%	1.72%	3.02%	2.50%	2.72%
Pupil Transportation Services	4.24%	4.79%	3.81%	2.36%	3.24%
Operation and Maintenance Services	5.54%	7.70%	5.23%	4.46%	4.65%
School Food Services and Other Non-Instructional Operations	3.62%	2.82%	2.44%	1.84%	2.35%
Contributions to Community Colleges	0.17%	0.01%	0.04%	0.01%	0.03%
Sub-Total	54.59%	68.09%	60.91%	55.10%	60.33%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.47%	0.48%	0.76%	2.60%	1.29%
Cultural Enrichment	--	--	0.03%	0.24%	--
Public Libraries	1.22%	0.70%	0.56%	1.13%	1.22%
Sub-Total	1.69%	1.17%	1.35%	3.98%	2.51%
Community Development					
Planning and Community Development	4.94%	1.32%	1.43%	3.23%	1.92%
Environmental Management	--	0.16%	0.32%	0.22%	0.21%
Cooperative Extension Program	0.16%	--	0.18%	0.003%	0.11%
Sub-Total	5.10%	1.48%	1.93%	3.45%	2.24%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government



Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.21%	0.35%	0.28%	0.16%	0.48%
General and Financial Administration	2.51%	2.74%	2.21%	2.47%	2.90%
Board of Elections	0.33%	0.26%	0.18%	0.12%	0.31%
Sub-Total	3.06%	3.35%	2.67%	2.75%	3.69%
Judicial Administration					
Courts	1.11%	3.04%	1.76%	0.94%	1.56%
Commonwealth's Attorney	0.77%	0.56%	0.66%	0.69%	0.59%
Sub-Total	1.88%	3.60%	2.42%	1.62%	2.14%
Public Safety					
Law Enforcement and Traffic Control	2.63%	2.03%	4.20%	4.38%	4.14%
Fire and Rescue Services	1.87%	1.44%	--	2.53%	2.44%
Correction and Detention	2.29%	2.68%	1.96%	2.32%	2.68%
Inspections	0.31%	0.42%	0.32%	0.51%	0.61%
Other Protection	1.60%	1.66%	2.40%	0.79%	0.62%
Sub-Total	8.70%	8.23%	8.89%	10.52%	10.50%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.02%	0.14%	--
Sanitation and Waste Removal	5.06%	1.07%	2.00%	4.15%	0.39%
Maintenance of General Buildings and Grounds	0.82%	1.87%	0.51%	0.66%	1.06%
Sub-Total	5.87%	2.94%	2.52%	4.95%	1.45%
Health and Welfare					
Health	0.24%	0.56%	0.32%	0.24%	0.49%
Mental Health and Mental Retardation	7.07%	2.08%	2.39%	1.79%	5.49%
Welfare/Social Services	7.00%	7.95%	7.51%	4.93%	4.91%
Sub-Total	14.31%	10.59%	10.22%	6.96%	10.88%
Education					
Instruction	47.78%	52.26%	52.65%	50.89%	51.03%
Administration, Attendance, and Health	2.18%	2.18%	2.01%	3.20%	2.54%
Pupil Transportation Services	4.74%	3.80%	5.21%	4.10%	4.11%
Operation and Maintenance Services	5.65%	6.84%	6.55%	6.35%	6.25%
School Food Services and Other Non-Instructional Operations	2.92%	2.65%	3.51%	2.36%	3.30%
Contributions to Community Colleges	0.02%	0.02%	0.04%	0.04%	0.02%
Sub-Total	63.30%	67.74%	69.97%	66.95%	67.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.22%	1.72%	0.71%	2.37%	1.73%
Cultural Enrichment	--	0.03%	--	--	0.03%
Public Libraries	0.84%	0.63%	0.64%	0.96%	0.15%
Sub-Total	1.06%	2.39%	1.35%	3.32%	1.92%
Community Development					
Planning and Community Development	1.44%	0.94%	1.85%	2.53%	1.91%
Environmental Management	0.05%	0.01%	0.01%	0.27%	0.03%
Cooperative Extension Program	0.33%	0.21%	0.10%	0.12%	0.22%
Sub-Total	1.82%	1.16%	1.96%	2.93%	2.16%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.21%	1.93%	0.33%	0.21%	0.85%
General and Financial Administration	4.88%	4.49%	1.89%	2.81%	2.67%
Board of Elections	0.16%	0.25%	0.31%	0.24%	0.29%
Sub-Total	5.25%	6.67%	2.54%	3.26%	3.81%
Judicial Administration					
Courts	1.35%	1.97%	2.05%	1.87%	2.44%
Commonwealth's Attorney	0.60%	1.14%	0.84%	0.36%	1.78%
Sub-Total	1.95%	3.11%	2.89%	2.22%	4.22%
Public Safety					
Law Enforcement and Traffic Control	5.23%	3.44%	2.99%	3.12%	4.24%
Fire and Rescue Services	1.78%	6.76%	0.69%	1.87%	0.65%
Correction and Detention	2.46%	2.74%	2.10%	2.41%	9.21%
Inspections	0.87%	0.96%	0.26%	0.67%	0.55%
Other Protection	0.33%	0.97%	0.95%	0.35%	3.25%
Sub-Total	10.68%	14.86%	6.99%	8.41%	17.90%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.32%	1.62%	--	--	0.07%
Sanitation and Waste Removal	0.06%	1.98%	5.00%	1.94%	3.90%
Maintenance of General Buildings and Grounds	1.52%	1.04%	0.65%	2.29%	2.59%
Sub-Total	1.90%	4.64%	5.65%	4.23%	6.56%
Health and Welfare					
Health	0.53%	0.56%	0.53%	1.15%	0.28%
Mental Health and Mental Retardation	4.51%	5.97%	7.79%	3.11%	7.17%
Welfare/Social Services	3.99%	7.24%	8.77%	7.08%	5.92%
Sub-Total	9.03%	13.76%	17.09%	11.34%	13.37%
Education					
Instruction	50.14%	38.94%	45.21%	51.46%	38.52%
Administration, Attendance, and Health	2.62%	2.03%	1.63%	4.24%	1.91%
Pupil Transportation Services	4.55%	3.81%	5.10%	3.43%	3.33%
Operation and Maintenance Services	7.30%	5.91%	6.13%	5.29%	5.07%
School Food Services and Other Non-Instructional Operations	2.63%	2.10%	3.38%	2.37%	2.32%
Contributions to Community Colleges	0.62%	--	0.06%	0.01%	0.12%
Sub-Total	67.87%	52.78%	61.52%	66.80%	51.27%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.99%	1.07%	0.52%	0.39%	0.60%
Cultural Enrichment	0.09%	0.02%	0.01%	--	0.05%
Public Libraries	0.75%	1.11%	1.94%	0.76%	0.69%
Sub-Total	1.83%	2.20%	2.47%	1.15%	1.33%
Community Development					
Planning and Community Development	1.31%	1.75%	0.64%	2.37%	1.29%
Environmental Management	0.08%	0.11%	0.02%	0.01%	0.03%
Cooperative Extension Program	0.10%	0.12%	0.19%	0.20%	0.23%
Sub-Total	1.49%	1.97%	0.86%	2.59%	1.54%
Nondepartmental/ <sup>1</sup>					
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 2002, 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 2002

[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	0.16%	0.27%	0.38%	0.20%	1.53%
General and Financial Administration	1.40%	3.21%	6.76%	2.24%	4.33%
Board of Elections	0.15%	0.13%	0.16%	0.18%	0.75%
Sub-Total	1.71%	3.61%	7.29%	2.62%	6.62%
Judicial Administration					
Courts	1.28%	1.03%	0.96%	1.76%	3.97%
Commonwealth's Attorney	0.66%	0.46%	0.57%	0.52%	1.21%
Sub-Total	1.94%	1.49%	1.53%	2.28%	5.18%
Public Safety					
Law Enforcement and Traffic Control	3.42%	6.00%	8.20%	5.00%	8.35%
Fire and Rescue Services	1.57%	4.45%	5.52%	1.49%	0.51%
Correction and Detention	14.94%	4.27%	4.36%	0.91%	0.28%
Inspections	0.21%	0.68%	0.58%	0.28%	0.90%
Other Protection	0.20%	0.34%	0.37%	0.30%	0.22%
Sub-Total	20.34%	15.73%	19.03%	7.98%	10.25%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.42%	4.46%	0.05%	--
Sanitation and Waste Removal	1.28%	1.29%	1.62%	1.23%	4.21%
Maintenance of General Buildings and Grounds	1.50%	0.75%	1.17%	1.04%	1.04%
Sub-Total	2.78%	2.45%	7.25%	2.32%	5.25%
Health and Welfare					
Health	0.36%	0.28%	0.23%	0.30%	1.41%
Mental Health and Mental Retardation	4.09%	4.12%	3.64%	4.85%	3.71%
Welfare/Social Services	5.70%	4.02%	3.71%	4.12%	8.03%
Sub-Total	10.14%	8.41%	7.59%	9.27%	13.15%
Education					
Instruction	43.74%	48.62%	36.75%	53.38%	42.16%
Administration, Attendance, and Health	2.34%	3.01%	3.97%	1.82%	2.48%
Pupil Transportation Services	4.46%	2.85%	3.20%	4.84%	3.13%
Operation and Maintenance Services	7.12%	5.34%	5.04%	6.11%	5.37%
School Food Services and Other Non-Instructional Operations	3.23%	3.53%	2.42%	3.54%	2.14%
Contributions to Community Colleges	0.05%	--	--	0.09%	--
Sub-Total	60.94%	63.35%	51.39%	69.78%	55.27%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	1.19%	1.99%	0.78%	--
Cultural Enrichment	0.01%	--	--	0.06%	--
Public Libraries	0.22%	1.42%	1.46%	1.29%	0.44%
Sub-Total	0.43%	2.61%	3.45%	2.14%	0.44%
Community Development					
Planning and Community Development	1.51%	2.28%	2.43%	3.49%	2.87%
Environmental Management	0.04%	0.03%	--	0.03%	--
Cooperative Extension Program	0.17%	0.04%	0.05%	0.10%	0.97%
Sub-Total	1.72%	2.35%	2.48%	3.61%	3.84%
Nondepartmental/1					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.82%	0.25%	0.24%	0.32%	0.30%
General and Financial Administration	3.07%	3.63%	5.21%	3.64%	4.11%
Board of Elections	0.18%	0.19%	0.11%	0.33%	0.10%
Sub-Total	4.07%	4.07%	5.57%	4.29%	4.51%
Judicial Administration					
Courts	1.40%	3.09%	2.36%	2.41%	1.75%
Commonwealth's Attorney	0.35%	0.52%	0.97%	0.79%	0.37%
Sub-Total	1.74%	3.61%	3.33%	3.20%	2.12%
Public Safety					
Law Enforcement and Traffic Control	2.17%	4.41%	3.29%	4.45%	3.96%
Fire and Rescue Services	1.49%	4.94%	0.72%	1.59%	1.58%
Correction and Detention	4.94%	3.22%	5.44%	4.56%	5.85%
Inspections	0.47%	0.81%	0.66%	0.33%	0.66%
Other Protection	0.91%	0.27%	0.59%	0.70%	1.73%
Sub-Total	9.97%	13.66%	10.71%	11.63%	13.77%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.10%	--	--	0.14%	--
Sanitation and Waste Removal	2.60%	0.98%	2.61%	0.51%	3.29%
Maintenance of General Buildings and Grounds	1.28%	1.86%	1.55%	1.20%	1.31%
Sub-Total	4.98%	2.85%	4.16%	1.84%	4.60%
Health and Welfare					
Health	0.64%	0.46%	0.38%	0.48%	0.57%
Mental Health and Mental Retardation	3.90%	3.69%	3.88%	3.60%	5.33%
Welfare/Social Services	4.31%	3.84%	7.35%	4.43%	5.02%
Sub-Total	8.85%	7.99%	11.61%	8.51%	10.92%
Education					
Instruction	43.64%	40.31%	42.56%	50.45%	44.48%
Administration, Attendance, and Health	2.32%	3.55%	4.42%	2.96%	3.55%
Pupil Transportation Services	3.54%	3.01%	5.61%	3.82%	3.83%
Operation and Maintenance Services	4.82%	5.69%	5.83%	6.14%	5.00%
School Food Services and Other Non-Instructional Operations	5.34%	1.69%	3.15%	2.19%	2.66%
Contributions to Community Colleges	0.01%	--	0.04%	0.01%	0.04%
Sub-Total	59.68%	54.25%	61.62%	65.57%	59.56%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.85%	3.40%	0.04%	1.42%	1.07%
Cultural Enrichment	0.69%	--	--	--	--
Public Libraries	0.96%	3.32%	1.10%	1.57%	1.72%
Sub-Total	2.50%	6.72%	1.14%	2.99%	2.79%
Community Development					
Planning and Community Development	6.24%	6.04%	1.54%	1.30%	1.54%
Environmental Management	0.02%	0.72%	0.12%	0.48%	0.04%
Cooperative Extension Program	0.08%	0.08%	0.20%	0.19%	0.15%
Sub-Total	6.35%	6.85%	1.86%	1.98%	1.73%
Nondepartmental/ <sup>1</sup>					
Sub-Total	1.86%	0.0007%	--	--	--
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.78%	0.19%	0.29%	0.26%	0.23%
General and Financial Administration	3.58%	1.31%	3.39%	3.56%	3.93%
Board of Elections	0.48%	0.24%	0.11%	0.24%	0.37%
Sub-Total	4.84%	1.73%	3.78%	4.06%	4.53%
Judicial Administration					
Courts	1.43%	1.68%	0.91%	1.60%	2.32%
Commonwealth's Attorney	0.87%	0.56%	0.42%	0.83%	0.78%
Sub-Total	2.31%	2.24%	1.33%	2.42%	3.10%
Public Safety					
Law Enforcement and Traffic Control	4.33%	3.19%	4.56%	4.77%	3.60%
Fire and Rescue Services	1.45%	0.48%	3.87%	3.29%	0.72%
Correction and Detention	4.11%	1.39%	1.76%	3.45%	4.60%
Inspections	0.21%	0.19%	1.14%	0.51%	0.16%
Other Protection	0.22%	0.15%	0.33%	0.68%	0.14%
Sub-Total	10.32%	5.40%	11.66%	12.70%	9.22%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.12%	1.65%	0.0003%	--
Sanitation and Waste Removal	4.63%	2.70%	0.46%	1.76%	2.08%
Maintenance of General Buildings and Grounds	0.67%	0.52%	1.44%	1.64%	0.47%
Sub-Total	5.30%	3.34%	3.56%	3.40%	2.56%
Health and Welfare					
Health	1.02%	0.36%	0.60%	1.16%	0.64%
Mental Health and Mental Retardation	4.45%	3.82%	3.04%	3.08%	8.19%
Welfare/Social Services	6.78%	10.55%	5.89%	5.81%	5.53%
Sub-Total	12.26%	14.74%	9.54%	10.06%	14.37%
Education					
Instruction	43.63%	49.73%	47.99%	50.18%	47.27%
Administration, Attendance, and Health	2.47%	2.18%	1.26%	3.63%	2.85%
Pupil Transportation Services	4.66%	4.41%	4.34%	4.64%	4.88%
Operation and Maintenance Services	5.04%	6.29%	4.89%	2.51%	5.93%
School Food Services and Other Non-Instructional Operations	3.04%	4.44%	1.80%	2.91%	3.16%
Contributions to Community Colleges	0.04%	0.05%	0.03%	0.03%	--
Sub-Total	58.89%	67.10%	60.32%	63.90%	64.09%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.38%	3.93%	3.27%	1.38%	--
Cultural Enrichment	0.04%	0.01%	0.37%	--	--
Public Libraries	0.28%	0.85%	1.51%	0.63%	0.50%
Sub-Total	0.71%	4.79%	5.14%	2.01%	0.50%
Community Development					
Planning and Community Development	5.18%	0.53%	4.32%	1.14%	1.44%
Environmental Management	0.06%	0.01%	0.21%	0.12%	--
Cooperative Extension Program	0.14%	0.11%	0.13%	0.20%	0.20%
Sub-Total	5.38%	0.65%	4.66%	1.46%	1.64%
Nondepartmental/ <sup>1</sup>					
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 2002, 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 2002

[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	0.75%	0.41%	0.49%	0.36%	0.40%
General and Financial Administration	1.82%	4.81%	2.54%	4.11%	4.15%
Board of Elections	0.36%	0.08%	0.23%	0.33%	0.23%
Sub-Total	2.93%	5.29%	3.26%	4.80%	4.79%
Judicial Administration					
Courts	2.07%	2.43%	2.79%	2.40%	1.13%
Commonwealth's Attorney	0.77%	1.32%	0.71%	0.47%	0.48%
Sub-Total	2.84%	3.75%	3.50%	2.87%	1.61%
Public Safety					
Law Enforcement and Traffic Control	3.33%	5.36%	4.36%	4.87%	3.36%
Fire and Rescue Services	2.52%	1.11%	1.11%	1.27%	0.50%
Correction and Detention	4.30%	5.23%	4.30%	7.56%	1.36%
Inspections	0.48%	0.59%	0.34%	0.62%	0.18%
Other Protection	1.66%	0.43%	1.36%	0.29%	0.27%
Sub-Total	12.29%	12.72%	11.47%	14.62%	5.68%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.37%	0.15%	--	--	--
Sanitation and Waste Removal	2.96%	3.72%	2.36%	4.04%	2.68%
Maintenance of General Buildings and Grounds	1.03%	1.32%	0.64%	1.48%	1.09%
Sub-Total	4.36%	5.20%	3.00%	5.51%	3.77%
Health and Welfare					
Health	0.48%	0.63%	0.52%	0.75%	0.35%
Mental Health and Mental Retardation	5.49%	5.00%	4.42%	4.42%	4.68%
Welfare/Social Services	5.49%	6.77%	5.84%	7.10%	6.18%
Sub-Total	11.45%	12.41%	10.78%	12.27%	11.21%
Education					
Instruction	46.86%	41.74%	50.80%	43.35%	51.62%
Administration, Attendance, and Health	2.46%	3.06%	1.81%	2.81%	2.24%
Pupil Transportation Services	4.25%	2.87%	4.54%	4.22%	2.71%
Operation and Maintenance Services	7.59%	6.10%	5.01%	5.09%	8.06%
School Food Services and Other Non-Instructional Operations	2.13%	3.38%	3.34%	2.24%	2.95%
Contributions to Community Colleges	0.04%	0.05%	0.02%	0.08%	0.03%
Sub-Total	63.33%	57.19%	65.52%	57.79%	67.60%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.00%	0.85%	0.02%	0.39%	0.52%
Cultural Enrichment	0.02%	--	0.004%	0.02%	0.02%
Public Libraries	0.31%	0.79%	1.00%	0.43%	1.51%
Sub-Total	1.33%	1.65%	1.03%	0.84%	2.06%
Community Development					
Planning and Community Development	0.93%	1.33%	1.26%	0.88%	3.16%
Environmental Management	0.19%	0.28%	0.07%	0.28%	0.06%
Cooperative Extension Program	0.34%	0.19%	0.12%	0.14%	0.07%
Sub-Total	1.46%	1.80%	1.45%	1.30%	3.29%
Nondepartmental/1					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.26%	0.94%	0.18%	1.02%	0.63%
General and Financial Administration	3.61%	4.83%	3.58%	3.40%	2.34%
Board of Elections	0.39%	0.36%	0.29%	0.42%	0.31%
Sub-Total	4.26%	6.13%	4.05%	4.84%	3.28%
Judicial Administration					
Courts	2.00%	2.50%	1.87%	2.88%	0.71%
Commonwealth's Attorney	0.73%	0.74%	0.60%	0.75%	0.57%
Sub-Total	2.73%	3.25%	2.47%	3.64%	1.28%
Public Safety					
Law Enforcement and Traffic Control	3.81%	5.80%	3.77%	5.08%	3.35%
Fire and Rescue Services	1.61%	2.32%	1.77%	1.65%	1.10%
Correction and Detention	1.42%	1.96%	3.81%	8.54%	3.71%
Inspections	0.69%	0.41%	0.28%	0.55%	0.22%
Other Protection	1.46%	1.19%	0.57%	0.72%	0.17%
Sub-Total	8.99%	11.68%	10.20%	16.54%	8.55%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	--	--	0.08%	--
Sanitation and Waste Removal	3.32%	3.11%	1.29%	2.87%	2.33%
Maintenance of General Buildings and Grounds	1.24%	1.58%	0.85%	0.76%	0.70%
Sub-Total	4.59%	4.69%	2.14%	3.71%	3.03%
Health and Welfare					
Health	0.73%	0.53%	1.09%	0.75%	0.31%
Mental Health and Mental Retardation	3.31%	0.34%	7.51%	4.36%	4.78%
Welfare/Social Services	4.92%	4.90%	8.56%	6.67%	5.92%
Sub-Total	8.96%	5.77%	17.17%	11.78%	11.02%
Education					
Instruction	44.94%	46.60%	45.10%	44.36%	51.69%
Administration, Attendance, and Health	4.13%	4.29%	2.61%	2.07%	3.82%
Pupil Transportation Services	5.76%	4.95%	3.10%	4.15%	4.05%
Operation and Maintenance Services	6.04%	6.04%	5.24%	4.80%	6.44%
School Food Services and Other Non-Instructional Operations	2.80%	1.64%	3.11%	2.42%	3.39%
Contributions to Community Colleges	0.01%	0.02%	0.10%	0.06%	0.01%
Sub-Total	63.68%	63.54%	59.26%	57.86%	69.41%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.58%	0.74%	0.62%	0.14%	--
Cultural Enrichment	--	--	0.09%	--	--
Public Libraries	0.83%	0.37%	0.33%	0.36%	0.55%
Sub-Total	1.41%	1.11%	1.04%	0.50%	0.55%
Community Development					
Planning and Community Development	5.12%	3.29%	2.82%	0.88%	2.62%
Environmental Management	0.09%	0.27%	0.07%	0.09%	0.03%
Cooperative Extension Program	0.17%	0.27%	0.79%	0.19%	0.23%
Sub-Total	5.38%	3.83%	3.68%	1.15%	2.88%
Nondepartmental/ <sup>1</sup>					
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 2002, 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 2002

[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	0.26%	0.28%	0.24%	0.18%	0.18%
General and Financial Administration	2.77%	4.98%	2.84%	1.98%	3.59%
Board of Elections	0.18%	0.44%	0.29%	0.06%	0.22%
Sub-Total	3.21%	5.70%	3.37%	2.22%	3.99%
Judicial Administration					
Courts	1.51%	0.80%	1.05%	2.17%	1.91%
Commonwealth's Attorney	0.44%	0.57%	0.81%	0.47%	0.71%
Sub-Total	1.95%	1.37%	1.86%	2.64%	2.62%
Public Safety					
Law Enforcement and Traffic Control	2.50%	4.96%	4.07%	3.80%	4.44%
Fire and Rescue Services	1.89%	0.63%	2.50%	1.32%	1.29%
Correction and Detention	3.50%	2.33%	2.26%	2.37%	1.03%
Inspections	0.46%	0.31%	0.25%	0.26%	0.67%
Other Protection	2.39%	1.52%	0.70%	1.59%	0.33%
Sub-Total	10.73%	9.74%	9.77%	9.33%	7.76%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.14%	--	--	--
Sanitation and Waste Removal	2.42%	5.67%	1.94%	1.51%	1.55%
Maintenance of General Buildings and Grounds	0.77%	0.62%	1.04%	0.79%	1.10%
Sub-Total	3.19%	6.43%	2.99%	2.29%	2.65%
Health and Welfare					
Health	0.59%	0.54%	0.34%	0.46%	0.40%
Mental Health and Mental Retardation	4.96%	2.59%	9.21%	4.62%	5.08%
Welfare/Social Services	5.95%	8.06%	6.46%	7.35%	4.30%
Sub-Total	11.51%	11.20%	16.01%	12.43%	9.78%
Education					
Instruction	50.54%	47.60%	46.75%	48.97%	53.04%
Administration, Attendance, and Health	2.15%	2.31%	2.01%	1.96%	3.58%
Pupil Transportation Services	4.55%	3.29%	6.08%	5.19%	4.82%
Operation and Maintenance Services	5.52%	7.41%	3.66%	4.88%	5.88%
School Food Services and Other Non-Instructional Operations	2.33%	3.01%	3.34%	3.57%	2.10%
Contributions to Community Colleges	0.02%	0.05%	0.06%	0.004%	0.03%
Sub-Total	65.12%	63.66%	61.90%	64.57%	69.46%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.25%	0.22%	0.76%	0.02%	1.67%
Cultural Enrichment	0.09%	--	0.005%	0.05%	--
Public Libraries	1.18%	0.57%	1.33%	0.92%	0.36%
Sub-Total	2.52%	0.80%	2.10%	0.99%	2.02%
Community Development					
Planning and Community Development	1.55%	0.78%	1.62%	5.41%	1.43%
Environmental Management	0.07%	0.07%	0.10%	0.02%	0.18%
Cooperative Extension Program	0.15%	0.25%	0.28%	0.09%	0.12%
Sub-Total	1.77%	1.11%	2.00%	5.52%	1.73%
Nondepartmental/1					
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 2002, 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 2002

[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	0.25%	0.34%	0.17%	0.22%	0.32%
General and Financial Administration	2.98%	3.11%	3.20%	1.99%	4.22%
Board of Elections	0.29%	0.23%	0.12%	0.18%	0.52%
Sub-Total	3.53%	3.68%	3.49%	2.39%	5.06%
Judicial Administration					
Courts	3.25%	2.16%	1.19%	1.58%	1.38%
Commonwealth's Attorney	0.91%	0.63%	0.33%	0.72%	1.44%
Sub-Total	4.16%	2.79%	1.52%	2.30%	2.82%
Public Safety					
Law Enforcement and Traffic Control	4.34%	5.63%	5.65%	3.61%	4.37%
Fire and Rescue Services	1.70%	1.61%	4.54%	0.39%	2.60%
Correction and Detention	3.42%	4.29%	3.24%	6.28%	3.02%
Inspections	0.12%	0.81%	0.87%	0.18%	1.09%
Other Protection	0.16%	0.41%	1.02%	0.48%	0.65%
Sub-Total	9.74%	12.75%	15.32%	10.94%	11.73%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.004%	1.84%	--	-0.07%
Sanitation and Waste Removal	2.34%	0.83%	1.15%	5.09%	3.06%
Maintenance of General Buildings and Grounds	1.68%	1.53%	0.97%	0.99%	0.95%
Sub-Total	4.02%	2.36%	3.95%	6.08%	3.95%
Health and Welfare					
Health	0.44%	0.28%	0.51%	0.44%	0.68%
Mental Health and Mental Retardation	6.24%	2.32%	2.22%	4.83%	4.88%
Welfare/Social Services	6.73%	4.22%	4.49%	9.05%	6.78%
Sub-Total	13.41%	6.82%	7.23%	14.32%	12.33%
Education					
Instruction	45.02%	50.70%	47.28%	45.69%	42.76%
Administration, Attendance, and Health	3.33%	3.92%	2.20%	2.52%	5.80%
Pupil Transportation Services	4.73%	4.85%	4.27%	2.41%	4.67%
Operation and Maintenance Services	7.37%	6.92%	6.18%	5.78%	5.76%
School Food Services and Other Non-Instructional Operations	3.02%	3.01%	2.43%	3.00%	2.89%
Contributions to Community Colleges	0.02%	0.03%	--	0.03%	0.29%
Sub-Total	63.48%	69.43%	62.35%	59.43%	62.16%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	0.80%	2.67%	0.76%	0.05%
Cultural Enrichment	0.06%	--	--	0.04%	--
Public Libraries	0.26%	0.58%	1.43%	0.88%	0.87%
Sub-Total	0.52%	1.38%	4.10%	1.68%	0.92%
Community Development					
Planning and Community Development	0.78%	0.68%	1.58%	2.71%	0.61%
Environmental Management	0.04%	0.01%	0.34%	0.01%	--
Cooperative Extension Program	0.33%	0.10%	0.12%	0.15%	0.42%
Sub-Total	1.14%	0.79%	2.04%	2.87%	1.03%
Nondepartmental/1					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.69%	0.17%	0.17%	0.11%	0.33%
General and Financial Administration	3.19%	3.04%	2.34%	2.45%	1.97%
Board of Elections	0.38%	0.13%	0.31%	0.14%	0.27%
Sub-Total	4.26%	3.34%	2.82%	2.70%	2.57%
Judicial Administration					
Courts	2.62%	1.50%	0.65%	0.89%	0.94%
Commonwealth's Attorney	1.58%	0.38%	0.89%	0.63%	0.58%
Sub-Total	4.20%	1.88%	1.54%	1.52%	1.52%
Public Safety					
Law Enforcement and Traffic Control	4.79%	6.25%	3.90%	3.29%	2.72%
Fire and Rescue Services	0.92%	5.02%	2.32%	2.62%	0.66%
Correction and Detention	9.12%	3.31%	4.11%	3.07%	3.15%
Inspections	0.54%	0.39%	0.55%	0.37%	0.18%
Other Protection	0.21%	0.14%	1.50%	0.23%	0.78%
Sub-Total	15.58%	15.11%	12.39%	9.58%	7.49%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.25%	--	0.61%
Sanitation and Waste Removal	2.73%	3.27%	3.63%	2.45%	4.27%
Maintenance of General Buildings and Grounds	0.78%	3.32%	0.62%	1.12%	0.88%
Sub-Total	3.51%	6.59%	4.50%	3.56%	5.76%
Health and Welfare					
Health	0.86%	0.27%	0.82%	0.43%	0.67%
Mental Health and Mental Retardation	4.10%	2.15%	7.90%	3.43%	11.35%
Welfare/Social Services	6.09%	4.85%	3.06%	4.88%	9.81%
Sub-Total	11.04%	7.28%	11.78%	8.74%	21.84%
Education					
Instruction	44.69%	47.62%	41.78%	54.60%	42.47%
Administration, Attendance, and Health	2.20%	3.16%	4.28%	2.03%	1.52%
Pupil Transportation Services	3.98%	2.92%	4.22%	4.33%	3.98%
Operation and Maintenance Services	5.62%	5.48%	6.29%	6.32%	6.89%
School Food Services and Other Non-Instructional Operations	2.61%	2.24%	2.21%	3.64%	2.79%
Contributions to Community Colleges	0.09%	--	0.04%	--	0.20%
Sub-Total	59.18%	61.41%	58.81%	70.91%	57.85%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	2.10%	0.96%	0.91%	0.44%
Cultural Enrichment	0.05%	0.10%	--	--	0.01%
Public Libraries	0.81%	1.38%	2.10%	0.88%	0.67%
Sub-Total	1.02%	3.58%	3.06%	1.78%	1.12%
Community Development					
Planning and Community Development	0.88%	0.70%	2.24%	0.97%	1.50%
Environmental Management	0.09%	--	0.17%	0.08%	0.06%
Cooperative Extension Program	0.22%	0.12%	0.19%	0.16%	0.29%
Sub-Total	1.20%	0.82%	2.61%	1.20%	1.85%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	2.48%	--	--
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

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.38%	0.20%	0.76%	0.60%	0.17%
General and Financial Administration	2.72%	2.34%	1.23%	2.23%	2.98%
Board of Elections	0.08%	0.18%	0.18%	0.31%	0.17%
Sub-Total	3.17%	2.72%	2.18%	3.15%	3.32%
Judicial Administration					
Courts	1.44%	0.71%	1.12%	1.68%	1.41%
Commonwealth's Attorney	0.62%	0.52%	0.56%	1.10%	0.41%
Sub-Total	2.06%	1.22%	1.68%	2.77%	1.82%
Public Safety					
Law Enforcement and Traffic Control	4.71%	2.75%	3.71%	3.57%	3.11%
Fire and Rescue Services	1.20%	1.75%	0.58%	2.29%	2.42%
Correction and Detention	1.13%	2.06%	0.76%	6.07%	2.61%
Inspections	0.23%	0.47%	0.36%	0.14%	0.99%
Other Protection	1.16%	1.46%	0.98%	0.63%	1.29%
Sub-Total	8.42%	8.49%	6.39%	12.69%	10.40%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.002%	--	--	0.09%	0.49%
Sanitation and Waste Removal	2.04%	4.40%	2.53%	3.76%	1.45%
Maintenance of General Buildings and Grounds	1.51%	0.65%	0.25%	0.85%	0.86%
Sub-Total	3.55%	5.05%	2.78%	4.70%	2.80%
Health and Welfare					
Health	0.56%	0.42%	0.82%	0.70%	0.29%
Mental Health and Mental Retardation	3.56%	4.54%	9.92%	3.59%	2.00%
Welfare/Social Services	8.30%	7.52%	7.65%	5.90%	4.77%
Sub-Total	12.42%	12.47%	18.39%	10.18%	7.06%
Education					
Instruction	50.12%	51.52%	52.87%	45.15%	54.75%
Administration, Attendance, and Health	1.76%	1.39%	2.00%	2.97%	2.29%
Pupil Transportation Services	3.67%	4.10%	2.85%	5.67%	4.52%
Operation and Maintenance Services	9.12%	7.92%	5.13%	7.46%	6.69%
School Food Services and Other Non-Instructional Operations	3.54%	2.17%	3.07%	3.29%	2.65%
Contributions to Community Colleges	0.06%	0.03%	0.06%	--	0.01%
Sub-Total	68.27%	67.13%	65.98%	64.54%	70.90%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.86%	0.74%	0.08%	--	0.93%
Cultural Enrichment	--	0.03%	--	0.05%	0.01%
Public Libraries	0.92%	0.99%	1.23%	0.88%	1.63%
Sub-Total	1.78%	1.77%	1.31%	0.93%	2.56%
Community Development					
Planning and Community Development	0.10%	0.85%	1.15%	0.83%	1.08%
Environmental Management	0.06%	0.13%	0.03%	0.02%	0.01%
Cooperative Extension Program	0.16%	0.16%	0.12%	0.18%	0.06%
Sub-Total	0.32%	1.15%	1.30%	1.04%	1.15%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.40%	0.50%	0.70%	0.09%	0.22%
General and Financial Administration	2.34%	3.45%	3.35%	1.70%	3.19%
Board of Elections	0.11%	0.31%	0.42%	0.19%	0.20%
Sub-Total	2.86%	4.26%	4.47%	1.99%	3.61%
Judicial Administration					
Courts	1.06%	1.65%	2.27%	1.19%	0.83%
Commonwealth's Attorney	0.48%	0.48%	1.32%	0.72%	0.71%
Sub-Total	1.53%	2.13%	3.59%	1.91%	1.54%
Public Safety					
Law Enforcement and Traffic Control	4.19%	3.25%	7.21%	1.90%	1.70%
Fire and Rescue Services	2.42%	1.20%	2.20%	0.53%	2.67%
Correction and Detention	4.12%	3.11%	0.97%	4.16%	4.02%
Inspections	1.22%	0.42%	0.33%	0.23%	0.42%
Other Protection	0.22%	0.41%	0.24%	0.78%	0.46%
Sub-Total	12.18%	8.39%	10.94%	7.59%	9.27%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.34%	0.69%	0.94%
Sanitation and Waste Removal	0.93%	2.07%	0.69%	1.57%	3.62%
Maintenance of General Buildings and Grounds	1.07%	1.80%	1.29%	0.80%	0.48%
Sub-Total	2.01%	3.87%	2.32%	3.06%	5.03%
Health and Welfare					
Health	0.22%	0.88%	0.63%	0.34%	0.38%
Mental Health and Mental Retardation	1.93%	6.34%	5.46%	8.02%	2.89%
Welfare/Social Services	4.17%	9.01%	9.30%	9.56%	9.88%
Sub-Total	6.31%	16.23%	15.39%	17.92%	13.15%
Education					
Instruction	54.50%	44.24%	44.13%	50.07%	48.22%
Administration, Attendance, and Health	3.52%	3.52%	2.39%	1.91%	2.18%
Pupil Transportation Services	3.50%	3.28%	6.04%	3.42%	2.72%
Operation and Maintenance Services	6.25%	6.46%	5.03%	5.41%	6.24%
School Food Services and Other Non-Instructional Operations	2.84%	3.71%	3.16%	3.49%	2.92%
Contributions to Community Colleges	0.005%	0.004%	0.01%	0.11%	0.03%
Sub-Total	70.62%	61.22%	60.74%	64.40%	62.31%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.56%	1.43%	0.01%	0.28%	1.50%
Cultural Enrichment	--	0.03%	0.07%	0.10%	0.03%
Public Libraries	1.73%	0.93%	0.72%	0.98%	0.52%
Sub-Total	3.29%	2.39%	0.80%	1.36%	2.04%
Community Development					
Planning and Community Development	1.14%	1.25%	0.96%	1.58%	2.71%
Environmental Management	0.0002%	0.04%	0.54%	0.08%	0.20%
Cooperative Extension Program	0.07%	0.23%	0.24%	0.10%	0.13%
Sub-Total	1.21%	1.52%	1.74%	1.77%	3.04%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.17%	0.16%	0.29%	0.34%	0.18%
General and Financial Administration	2.03%	3.88%	2.61%	2.02%	3.77%
Board of Elections	0.19%	0.32%	0.16%	0.19%	0.13%
Sub-Total	2.38%	4.35%	3.06%	2.54%	4.09%
Judicial Administration					
Courts	1.53%	2.80%	1.65%	1.00%	1.16%
Commonwealth's Attorney	0.57%	0.91%	0.62%	0.53%	0.58%
Sub-Total	2.10%	3.70%	2.27%	1.53%	1.75%
Public Safety					
Law Enforcement and Traffic Control	3.32%	4.79%	3.70%	3.46%	3.35%
Fire and Rescue Services	1.49%	0.94%	0.36%	1.44%	5.18%
Correction and Detention	1.34%	12.16%	2.14%	3.56%	4.35%
Inspections	0.18%	0.31%	0.28%	0.28%	0.55%
Other Protection	0.89%	0.42%	0.49%	0.71%	1.00%
Sub-Total	7.22%	18.62%	6.96%	9.43%	14.44%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.41%	0.32%	0.54%	--	0.02%
Sanitation and Waste Removal	2.11%	3.77%	3.17%	4.72%	3.22%
Maintenance of General Buildings and Grounds	0.94%	1.69%	0.61%	0.51%	3.40%
Sub-Total	3.45%	5.78%	4.32%	5.23%	6.65%
Health and Welfare					
Health	0.51%	0.69%	0.54%	0.55%	1.46%
Mental Health and Mental Retardation	5.07%	5.13%	4.36%	9.92%	2.83%
Welfare/Social Services	6.06%	7.82%	8.57%	8.59%	3.27%
Sub-Total	11.63%	13.65%	13.47%	19.07%	7.56%
Education					
Instruction	51.39%	34.33%	51.99%	44.52%	44.23%
Administration, Attendance, and Health	2.88%	1.77%	1.80%	1.38%	3.93%
Pupil Transportation Services	3.71%	4.94%	2.98%	3.50%	3.07%
Operation and Maintenance Services	6.19%	6.16%	5.58%	5.37%	6.32%
School Food Services and Other Non-Instructional Operations	3.33%	2.92%	5.12%	2.38%	2.24%
Contributions to Community Colleges	0.08%	0.06%	0.14%	0.07%	--
Sub-Total	67.59%	50.17%	67.61%	57.22%	59.79%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.74%	1.06%	0.08%	0.68%	0.98%
Cultural Enrichment	0.36%	0.12%	0.02%	0.07%	0.80%
Public Libraries	1.71%	1.12%	1.58%	0.83%	1.56%
Sub-Total	2.82%	2.30%	1.68%	1.59%	3.34%
Community Development					
Planning and Community Development	2.67%	1.22%	0.56%	3.23%	1.43%
Environmental Management	0.04%	0.05%	--	0.02%	0.89%
Cooperative Extension Program	0.10%	0.16%	0.06%	0.15%	0.06%
Sub-Total	2.81%	1.43%	0.63%	3.40%	2.39%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

[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	0.20%	0.29%	0.09%	0.10%	0.15%
General and Financial Administration	6.08%	6.70%	3.22%	5.01%	5.05%
Board of Elections	0.21%	0.97%	0.26%	0.32%	0.18%
Sub-Total	6.49%	7.97%	3.57%	5.43%	5.38%
Judicial Administration					
Courts	2.60%	1.34%	1.41%	2.58%	1.61%
Commonwealth's Attorney	0.64%	0.13%	0.74%	1.04%	0.55%
Sub-Total	3.24%	1.47%	2.15%	3.62%	2.17%
Public Safety					
Law Enforcement and Traffic Control	10.05%	11.55%	8.94%	6.94%	6.88%
Fire and Rescue Services	5.97%	0.95%	5.75%	0.67%	4.14%
Correction and Detention	2.43%	1.53%	3.98%	3.19%	4.64%
Inspections	0.99%	1.76%	0.31%	0.74%	0.40%
Other Protection	0.33%	0.67%	0.52%	1.17%	0.92%
Sub-Total	19.77%	16.47%	19.52%	12.71%	16.97%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.48%	8.55%	4.26%	5.97%	4.72%
Sanitation and Waste Removal	1.52%	0.64%	12.19%	1.81%	1.89%
Maintenance of General Buildings and Grounds	1.91%	6.36%	0.45%	1.56%	0.81%
Sub-Total	7.92%	15.55%	16.90%	9.34%	7.43%
Health and Welfare					
Health	1.64%	0.74%	0.73%	0.32%	0.60%
Mental Health and Mental Retardation	5.58%	3.90%	3.32%	5.81%	7.12%
Welfare/Social Services	10.73%	4.32%	7.17%	4.61%	16.08%
Sub-Total	17.96%	8.95%	11.22%	10.74%	23.80%
Education					
Instruction	28.93%	29.56%	28.25%	40.94%	26.43%
Administration, Attendance, and Health	2.25%	5.75%	1.84%	1.93%	3.14%
Pupil Transportation Services	1.10%	3.06%	1.30%	1.24%	1.02%
Operation and Maintenance Services	3.12%	0.34%	2.73%	6.66%	4.62%
School Food Services and Other Non-Instructional Operations	1.10%	--	1.53%	2.38%	1.09%
Contributions to Community Colleges	0.003%	0.08%	0.06%	0.04%	0.01%
Sub-Total	36.50%	38.79%	35.70%	53.19%	36.31%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.48%	5.75%	4.17%	1.91%	4.93%
Cultural Enrichment	0.63%	0.59%	3.04%	--	0.16%
Public Libraries	1.44%	1.20%	0.79%	0.94%	0.85%
Sub-Total	5.55%	7.54%	8.00%	2.85%	5.94%
Community Development					
Planning and Community Development	2.42%	3.21%	2.80%	2.12%	1.98%
Environmental Management	0.16%	0.01%	0.14%	0.004%	--
Cooperative Extension Program	--	0.04%	--	--	0.03%
Sub-Total	2.58%	3.26%	2.94%	2.13%	2.01%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2002  
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	0.14%	0.33%	0.32%	0.08%	0.75%
General and Financial Administration	3.75%	4.30%	4.92%	2.14%	4.41%
Board of Elections	0.11%	0.26%	0.39%	0.13%	0.27%
Sub-Total	4.00%	4.88%	5.63%	2.35%	5.44%
Judicial Administration					
Courts	1.97%	2.23%	1.38%	1.13%	7.19%
Commonwealth's Attorney	0.42%	0.91%	0.04%	0.58%	--
Sub-Total	2.40%	3.14%	1.42%	1.71%	7.19%
Public Safety					
Law Enforcement and Traffic Control	6.31%	8.97%	5.40%	6.41%	11.80%
Fire and Rescue Services	6.05%	4.14%	1.51%	5.44%	1.14%
Correction and Detention	3.41%	7.89%	0.67%	3.01%	9.65%
Inspections	0.58%	0.35%	0.54%	0.36%	0.65%
Other Protection	0.19%	0.21%	3.28%	1.11%	1.61%
Sub-Total	16.53%	21.56%	11.41%	16.33%	24.86%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.06%	4.05%	6.99%	5.03%	5.44%
Sanitation and Waste Removal	3.04%	2.76%	3.03%	2.91%	4.91%
Maintenance of General Buildings and Grounds	1.56%	0.90%	5.33%	1.88%	1.61%
Sub-Total	9.65%	7.72%	15.36%	9.82%	11.97%
Health and Welfare					
Health	0.99%	0.33%	0.39%	0.44%	0.28%
Mental Health and Mental Retardation	2.36%	3.61%	5.33%	4.13%	5.76%
Welfare/Social Services	4.56%	4.28%	6.55%	6.78%	6.97%
Sub-Total	7.91%	8.22%	12.27%	11.35%	13.02%
Education					
Instruction	42.83%	40.76%	33.82%	36.31%	23.25%
Administration, Attendance, and Health	1.91%	2.24%	2.37%	2.22%	1.56%
Pupil Transportation Services	2.68%	0.86%	1.04%	1.83%	2.71%
Operation and Maintenance Services	5.77%	4.19%	3.83%	6.43%	4.13%
School Food Services and Other Non-Instructional Operations	1.80%	1.71%	1.73%	2.30%	1.89%
Contributions to Community Colleges	0.02%	0.01%	0.02%	0.01%	0.01%
Sub-Total	55.01%	49.77%	42.80%	49.10%	33.55%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.84%	2.90%	4.49%	3.30%	1.05%
Cultural Enrichment	0.04%	0.12%	0.08%	0.12%	--
Public Libraries	1.23%	1.24%	0.85%	0.82%	0.78%
Sub-Total	2.11%	4.26%	5.42%	4.23%	1.83%
Community Development					
Planning and Community Development	2.30%	0.43%	5.58%	5.09%	1.94%
Environmental Management	--	0.01%	0.01%	--	--
Cooperative Extension Program	0.08%	--	0.08%	0.02%	0.20%
Sub-Total	2.38%	0.44%	5.68%	5.11%	2.14%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

<sup>2</sup> 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 2002, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	0.41%	0.31%	0.81%	0.39%	0.05%
General and Financial Administration	7.37%	5.55%	5.18%	4.46%	7.07%
Board of Elections	0.27%	0.26%	0.32%	0.25%	0.28%
Sub-Total	8.05%	6.12%	6.31%	5.10%	7.40%
Judicial Administration					
Courts	0.49%	1.09%	0.32%	2.14%	1.19%
Commonwealth's Attorney	0.02%	0.06%	--	1.07%	--
Sub-Total	0.51%	1.15%	0.32%	3.21%	1.19%
Public Safety					
Law Enforcement and Traffic Control	11.87%	7.80%	8.01%	9.30%	7.47%
Fire and Rescue Services	8.40%	4.17%	2.60%	5.26%	1.30%
Correction and Detention	1.16%	2.58%	2.10%	8.41%	0.27%
Inspections	1.54%	0.42%	0.88%	0.84%	0.35%
Other Protection	--	0.20%	0.43%	0.13%	0.41%
Sub-Total	22.97%	15.17%	14.02%	23.94%	9.80%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.86%	3.57%	8.68%	4.74%	7.44%
Sanitation and Waste Removal	2.66%	1.99%	2.47%	3.00%	6.58%
Maintenance of General Buildings and Grounds	1.21%	1.56%	2.87%	2.04%	0.28%
Sub-Total	11.73%	7.11%	14.01%	9.77%	14.29%
Health and Welfare					
Health	0.93%	0.32%	0.57%	0.20%	0.47%
Mental Health and Mental Retardation	2.70%	1.79%	3.27%	6.20%	6.84%
Welfare/Social Services	2.47%	5.78%	5.53%	6.45%	7.30%
Sub-Total	6.10%	7.89%	9.37%	12.86%	14.61%
Education					
Instruction	31.69%	38.69%	35.75%	27.60%	35.72%
Administration, Attendance, and Health	3.13%	4.45%	2.76%	2.20%	2.33%
Pupil Transportation Services	1.84%	0.95%	1.51%	1.08%	1.33%
Operation and Maintenance Services	4.20%	5.62%	3.48%	3.36%	3.89%
School Food Services and Other Non-Instructional Operations	1.37%	3.65%	2.02%	1.44%	2.70%
Contributions to Community Colleges	0.004%	0.03%	--	0.08%	0.04%
Sub-Total	42.24%	53.40%	45.53%	35.75%	46.01%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.74%	2.00%	1.79%	3.57%	3.47%
Cultural Enrichment	0.11%	0.90%	--	0.24%	0.31%
Public Libraries	1.10%	3.56%	1.15%	1.35%	2.23%
Sub-Total	4.95%	6.45%	2.95%	5.17%	6.01%
Community Development					
Planning and Community Development	3.45%	2.71%	5.57%	4.18%	0.64%
Environmental Management	--	--	--	0.02%	0.02%
Cooperative Extension Program	-0.002%	--	--	--	0.03%
Sub-Total	3.45%	2.71%	5.57%	4.20%	0.68%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	1.94%	--	--
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 2002, 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 2002  
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	0.16%	0.26%	0.54%	0.20%	0.18%
General and Financial Administration	3.56%	2.86%	4.22%	5.58%	5.05%
Board of Elections	0.13%	0.17%	0.16%	0.40%	0.07%
Sub-Total	3.85%	3.29%	4.92%	6.18%	5.30%
Judicial Administration					
Courts	0.81%	0.62%	1.18%	0.45%	1.53%
Commonwealth's Attorney	0.59%	0.12%	0.70%	--	0.53%
Sub-Total	1.40%	0.74%	1.88%	0.45%	2.06%
Public Safety					
Law Enforcement and Traffic Control	5.80%	7.20%	7.17%	9.68%	6.60%
Fire and Rescue Services	3.95%	5.97%	4.60%	7.10%	5.58%
Correction and Detention	4.01%	1.46%	7.22%	0.13%	12.49%
Inspections	0.58%	0.67%	0.27%	0.10%	0.01%
Other Protection	0.71%	0.12%	1.57%	0.45%	0.89%
Sub-Total	15.05%	15.42%	20.84%	17.47%	25.56%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.42%	10.06%	3.86%	7.45%	5.38%
Sanitation and Waste Removal	2.59%	3.93%	1.96%	5.25%	1.93%
Maintenance of General Buildings and Grounds	1.29%	0.38%	1.05%	2.72%	2.94%
Sub-Total	7.30%	14.37%	6.87%	15.42%	10.24%
Health and Welfare					
Health	0.97%	0.39%	0.23%	1.39%	0.01%
Mental Health and Mental Retardation	5.16%	3.77%	2.70%	7.90%	5.21%
Welfare/Social Services	6.75%	6.44%	8.63%	3.57%	9.29%
Sub-Total	12.88%	10.59%	11.57%	12.85%	14.51%
Education					
Instruction	38.16%	38.54%	38.42%	23.15%	28.98%
Administration, Attendance, and Health	2.35%	2.81%	2.04%	2.21%	1.00%
Pupil Transportation Services	2.09%	1.78%	0.90%	1.88%	1.62%
Operation and Maintenance Services	4.95%	4.57%	5.90%	2.37%	3.39%
School Food Services and Other Non-Instructional Operations	2.41%	2.04%	2.23%	4.58%	1.28%
Contributions to Community Colleges	--	0.06%	0.02%	--	--
Sub-Total	49.95%	49.81%	49.51%	34.19%	36.27%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.31%	3.97%	2.13%	5.52%	1.10%
Cultural Enrichment	1.83%	0.08%	0.64%	--	0.04%
Public Libraries	0.78%	0.80%	0.98%	0.90%	0.88%
Sub-Total	5.92%	4.84%	3.75%	6.43%	2.02%
Community Development					
Planning and Community Development	3.51%	0.94%	0.67%	7.01%	4.00%
Environmental Management	0.12%	--	--	--	0.02%
Cooperative Extension Program	0.04%	--	--	--	0.01%
Sub-Total	3.66%	0.94%	0.67%	7.01%	4.03%
Nondepartmental/1					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
General Government Administration					
Legislative	0.34%	0.52%	0.09%	0.13%	0.18%
General and Financial Administration	3.69%	4.76%	3.34%	3.24%	2.86%
Board of Elections	0.17%	0.25%	0.19%	0.08%	0.09%
Sub-Total	4.21%	5.53%	3.62%	3.45%	3.12%
Judicial Administration					
Courts	0.69%	0.67%	2.62%	0.78%	0.62%
Commonwealth's Attorney	0.16%	0.16%	0.88%	0.52%	0.88%
Sub-Total	0.85%	0.83%	3.50%	1.30%	1.50%
Public Safety					
Law Enforcement and Traffic Control	8.11%	4.81%	8.56%	7.10%	7.67%
Fire and Rescue Services	1.88%	3.63%	3.23%	4.88%	4.87%
Correction and Detention	2.04%	1.13%	5.37%	3.62%	5.49%
Inspections	0.70%	0.44%	0.56%	0.42%	0.51%
Other Protection	0.96%	1.54%	0.14%	0.25%	1.10%
Sub-Total	13.69%	11.56%	17.86%	16.27%	19.64%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.46%	2.05%	6.26%	3.46%	5.76%
Sanitation and Waste Removal	1.57%	1.89%	5.24%	1.91%	2.24%
Maintenance of General Buildings and Grounds	0.44%	1.88%	0.96%	1.27%	1.80%
Sub-Total	7.47%	5.81%	12.45%	6.64%	9.80%
Health and Welfare					
Health	0.56%	0.14%	0.35%	0.46%	1.50%
Mental Health and Mental Retardation	2.33%	2.23%	5.22%	3.31%	2.77%
Welfare/Social Services	4.50%	6.66%	4.73%	9.10%	8.67%
Sub-Total	7.39%	9.02%	10.30%	12.87%	12.94%
Education					
Instruction	47.99%	44.67%	32.01%	37.08%	34.25%
Administration, Attendance, and Health	3.38%	4.09%	6.26%	2.72%	1.67%
Pupil Transportation Services	2.59%	2.95%	1.36%	2.26%	1.54%
Operation and Maintenance Services	5.55%	8.09%	4.79%	4.96%	5.29%
School Food Services and Other Non-Instructional Operations	1.70%	2.01%	2.10%	3.58%	2.44%
Contributions to Community Colleges	--	0.03%	0.02%	--	0.001%
Sub-Total	61.21%	61.84%	46.53%	50.61%	45.19%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.45%	3.00%	1.45%	3.42%	2.26%
Cultural Enrichment	0.53%	--	--	0.48%	1.96%
Public Libraries	1.49%	1.47%	1.04%	0.81%	0.95%
Sub-Total	3.46%	4.46%	2.49%	4.71%	5.18%
Community Development					
Planning and Community Development	1.61%	0.84%	3.23%	4.08%	2.54%
Environmental Management	0.005%	--	--	0.02%	0.09%
Cooperative Extension Program	0.10%	0.10%	0.03%	0.05%	--
Sub-Total	1.72%	0.94%	3.25%	4.15%	2.63%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2002  
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	0.13%	0.22%	0.34%	0.20%	0.32%
General and Financial Administration	3.84%	2.95%	4.59%	4.44%	4.49%
Board of Elections	0.38%	0.31%	0.39%	0.13%	0.30%
Sub-Total	4.34%	3.49%	5.31%	4.76%	5.12%
Judicial Administration					
Courts	1.79%	1.84%	0.63%	1.37%	2.23%
Commonwealth's Attorney	0.16%	0.90%	--	0.69%	1.22%
Sub-Total	1.96%	2.75%	0.63%	2.07%	3.45%
Public Safety					
Law Enforcement and Traffic Control	7.68%	8.11%	5.98%	8.37%	8.86%
Fire and Rescue Services	0.88%	5.23%	5.77%	6.71%	3.21%
Correction and Detention	1.19%	9.52%	1.03%	5.83%	2.95%
Inspections	0.34%	0.02%	0.39%	0.91%	0.40%
Other Protection	0.18%	0.16%	0.18%	0.77%	0.24%
Sub-Total	10.27%	23.03%	13.34%	22.59%	15.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.00%	3.31%	3.74%	2.54%	8.42%
Sanitation and Waste Removal	2.35%	1.05%	1.65%	3.37%	3.69%
Maintenance of General Buildings and Grounds	1.05%	3.13%	0.41%	1.62%	1.18%
Sub-Total	10.40%	7.49%	5.80%	7.53%	13.29%
Health and Welfare					
Health	0.23%	0.72%	0.69%	0.46%	0.25%
Mental Health and Mental Retardation	3.66%	2.63%	2.89%	3.42%	5.82%
Welfare/Social Services	6.78%	10.40%	0.80%	8.54%	5.67%
Sub-Total	10.67%	13.75%	4.38%	12.43%	11.74%
Education					
Instruction	27.53%	34.81%	48.64%	33.89%	33.81%
Administration, Attendance, and Health	2.19%	2.94%	4.56%	2.08%	2.46%
Pupil Transportation Services	0.76%	1.42%	2.99%	1.64%	0.81%
Operation and Maintenance Services	4.05%	4.19%	5.60%	5.97%	4.41%
School Food Services and Other Non-Instructional Operations	1.48%	2.56%	1.70%	2.60%	1.88%
Contributions to Community Colleges	0.06%	0.01%	--	--	--
Sub-Total	36.08%	45.93%	63.48%	46.18%	43.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.69%	1.30%	3.09%	2.07%	2.23%
Cultural Enrichment	0.12%	--	--	0.51%	--
Public Libraries	0.51%	0.85%	2.00%	0.64%	1.95%
Sub-Total	2.33%	2.14%	5.09%	3.21%	4.18%
Community Development					
Planning and Community Development	23.95%	1.42%	1.97%	1.22%	1.67%
Environmental Management	--	--	--	--	1.52%
Cooperative Extension Program	--	--	--	--	--
Sub-Total	23.95%	1.42%	1.97%	1.22%	3.19%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
General Government Administration					
Legislative	0.25%	0.27%	0.40%	0.37%	0.22%
General and Financial Administration	5.67%	3.40%	3.92%	3.92%	5.98%
Board of Elections	0.10%	0.12%	0.23%	0.16%	0.11%
Sub-Total	6.02%	3.79%	4.54%	4.45%	6.30%
Judicial Administration					
Courts	1.48%	1.31%	1.58%	1.46%	1.80%
Commonwealth's Attorney	0.55%	0.58%	0.42%	0.59%	0.85%
Sub-Total	2.03%	1.89%	2.00%	2.05%	2.65%
Public Safety					
Law Enforcement and Traffic Control	8.44%	6.15%	8.06%	7.14%	5.57%
Fire and Rescue Services	7.62%	6.53%	6.12%	4.48%	5.69%
Correction and Detention	3.61%	3.80%	0.87%	2.15%	3.45%
Inspections	0.46%	0.32%	0.62%	0.42%	1.00%
Other Protection	0.15%	1.53%	0.65%	0.08%	0.84%
Sub-Total	20.28%	18.34%	16.32%	14.27%	16.56%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.20%	3.62%	7.38%	6.24%	1.82%
Sanitation and Waste Removal	2.48%	3.44%	6.26%	3.59%	1.09%
Maintenance of General Buildings and Grounds	1.13%	1.98%	1.63%	2.79%	1.16%
Sub-Total	5.82%	9.04%	15.27%	12.61%	4.08%
Health and Welfare					
Health	0.84%	0.47%	0.37%	0.43%	2.54%
Mental Health and Mental Retardation	4.18%	5.14%	4.38%	9.12%	3.16%
Welfare/Social Services	11.66%	10.89%	2.52%	5.83%	5.77%
Sub-Total	16.68%	16.50%	7.28%	15.38%	11.47%
Education					
Instruction	32.79%	34.78%	37.16%	35.43%	39.87%
Administration, Attendance, and Health	2.85%	1.76%	2.73%	1.94%	2.69%
Pupil Transportation Services	1.95%	1.79%	1.30%	1.18%	3.64%
Operation and Maintenance Services	4.24%	4.34%	3.36%	3.45%	4.79%
School Food Services and Other Non-Instructional Operations	1.67%	1.91%	1.86%	1.64%	2.40%
Contributions to Community Colleges	0.02%	--	--	0.01%	--
Sub-Total	43.52%	44.59%	46.40%	43.64%	53.39%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.18%	2.48%	5.31%	3.46%	1.88%
Cultural Enrichment	1.40%	0.12%	0.30%	0.08%	--
Public Libraries	0.67%	0.97%	1.24%	1.84%	0.58%
Sub-Total	4.26%	3.57%	6.85%	5.39%	2.46%
Community Development					
Planning and Community Development	1.28%	2.20%	1.33%	2.22%	3.04%
Environmental Management	0.11%	0.05%	--	--	--
Cooperative Extension Program	--	0.02%	--	--	0.05%
Sub-Total	1.39%	2.28%	1.33%	2.22%	3.09%
Nondepartmental/ <sup>1</sup>					
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 2002, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2002

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	0.11%	0.32%	0.49%	0.19%
General and Financial Administration	2.82%	3.56%	5.56%	3.29%
Board of Elections	0.10%	0.16%	0.37%	0.15%
Sub-Total	3.02%	4.05%	6.42%	3.63%
Judicial Administration				
Courts	0.70%	1.57%	1.00%	1.39%
Commonwealth's Attorney	0.48%	0.75%	--	0.70%
Sub-Total	1.18%	2.33%	1.00%	2.09%
Public Safety				
Law Enforcement and Traffic Control	7.42%	6.83%	10.00%	6.71%
Fire and Rescue Services	3.57%	3.43%	7.42%	3.69%
Correction and Detention	1.96%	2.83%	6.92%	4.60%
Inspections	0.16%	0.52%	0.83%	0.53%
Other Protection	0.25%	1.65%	0.07%	1.17%
Sub-Total	13.36%	15.26%	25.25%	16.71%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.93%	5.75%	5.09%	4.30%
Sanitation and Waste Removal	2.79%	3.50%	1.68%	1.24%
Maintenance of General Buildings and Grounds	2.88%	1.57%	3.89%	2.40%
Sub-Total	9.60%	10.82%	10.67%	7.95%
Health and Welfare				
Health	0.28%	0.40%	0.66%	0.31%
Mental Health and Mental Retardation	2.89%	6.98%	4.88%	2.85%
Welfare/Social Services	4.18%	7.77%	4.18%	8.67%
Sub-Total	7.36%	15.16%	9.71%	11.82%
Education				
Instruction	44.30%	35.33%	22.92%	39.33%
Administration, Attendance, and Health	1.63%	2.80%	1.91%	3.37%
Pupil Transportation Services	2.23%	1.13%	1.68%	1.36%
Operation and Maintenance Services	6.64%	4.35%	3.14%	5.64%
School Food Services and Other Non-Instructional Operations	2.13%	1.90%	0.94%	1.77%
Contributions to Community Colleges	0.0006%	0.01%	--	0.02%
Sub-Total	56.93%	45.51%	30.59%	51.50%
Parks, Recreation, and Cultural Services				
Parks and Recreation	2.28%	2.74%	3.65%	2.74%
Cultural Enrichment	0.72%	0.29%	0.43%	0.07%
Public Libraries	1.29%	1.76%	2.89%	0.88%
Sub-Total	4.29%	4.79%	6.97%	3.69%
Community Development				
Planning and Community Development	4.24%	1.31%	9.40%	2.55%
Environmental Management	0.001%	0.78%	--	0.07%
Cooperative Extension Program	0.03%	--	--	--
Sub-Total	4.26%	2.09%	9.40%	2.61%
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	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 2002](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government