

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2003**



**Commission on Local Government
Commonwealth of Virginia**

October 2004

Table 1.1
 Absolute Distribution
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2003

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$23,986,971	\$11,940,773	\$35,927,744
General and Financial Administration	\$372,588,211	\$246,324,799	\$618,913,010
Board of Elections	\$15,403,297	\$8,508,308	\$23,911,605
Sub-Total	\$411,978,479	\$266,773,880	\$678,752,359
Judicial Administration			
Courts	\$137,659,005	\$77,117,499	\$214,776,504
Commonwealth's Attorney	\$44,775,991	\$34,141,905	\$78,917,896
Sub-Total	\$182,434,996	\$111,259,404	\$293,694,400
Public Safety			
Law Enforcement and Traffic Control	\$577,326,285	\$480,853,237	\$1,058,179,522
Fire and Rescue Services	\$403,876,738	\$313,159,268	\$717,036,006
Correction and Detention	\$321,614,282	\$238,091,846	\$559,706,128
Inspections	\$61,734,377	\$31,503,475	\$93,237,852
Other Protection	\$76,839,938	\$33,059,100	\$109,899,038
Sub-Total	\$1,441,391,620	\$1,096,666,926	\$2,538,058,546
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$107,579,145	\$257,574,517	\$365,153,662
Sanitation and Waste Removal	\$258,566,692	\$160,789,820	\$419,356,512
Maintenance of General Buildings and Grounds	\$140,011,422	\$118,351,220	\$258,362,642
Sub-Total	\$506,157,259	\$536,715,557	\$1,042,872,816
Health and Welfare			
Health	\$120,771,512	\$48,801,597	\$169,573,109
Mental Health and Mental Retardation	\$413,840,068	\$240,270,064	\$654,110,132
Welfare/Social Services	\$707,527,157	\$472,040,200	\$1,179,567,357
Sub-Total	\$1,242,138,737	\$761,111,861	\$2,003,250,598
Education			
Instruction	\$4,948,563,124	\$2,298,407,450	\$7,246,970,574
Administration, Attendance, and Health	\$280,614,601	\$139,842,954	\$420,457,555
Pupil Transportation Services	\$370,478,699	\$117,709,569	\$488,188,268
Operation and Maintenance Services	\$644,348,104	\$322,834,799	\$967,182,903
School Food Services and Other Non-Instructional Operations	\$256,929,675	\$131,135,590	\$388,065,265
Contributions to Community Colleges	\$2,513,488	\$531,945	\$3,045,433
Sub-Total	\$6,503,447,691	\$3,010,462,307	\$9,513,909,998
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$210,487,804	\$161,320,085	\$371,807,889
Cultural Enrichment	\$15,229,979	\$48,672,459	\$63,902,438
Public Libraries	\$129,496,780	\$64,350,568	\$193,847,348
Sub-Total	\$355,214,563	\$274,343,112	\$629,557,675
Community Development			
Planning and Community Development	\$318,908,649	\$190,598,211	\$509,506,860
Environmental Management	\$15,417,686	\$3,101,304	\$18,518,990
Cooperative Extension Program	\$8,520,387	\$1,526,675	\$10,047,062
Sub-Total	\$342,846,722	\$195,226,190	\$538,072,912
Nondepartmental/1			
Sub-Total	\$2,283,262	\$567,932	\$2,851,194
Grand Total	\$10,987,893,329	\$6,253,127,169	\$17,241,020,498

Footnote and Data Source: Tables 1.1 and 1.2

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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, Year Ended June 30, 2003, 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 2003

[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	\$268,340	\$329,640	\$110,956	\$198,450	\$185,379
General and Financial Administration	\$1,790,726	\$5,327,113	\$1,459,945	\$713,938	\$1,151,678
Board of Elections	\$165,485	\$265,539	\$81,434	\$11,333	\$116,613
Sub-Total	\$2,224,551	\$5,922,292	\$1,652,335	\$923,721	\$1,453,670
Judicial Administration					
Courts	\$804,864	\$2,992,869	\$717,489	\$424,267	\$804,214
Commonwealth's Attorney	\$262,143	\$657,104	\$265,073	\$168,486	\$438,598
Sub-Total	\$1,067,007	\$3,649,973	\$982,562	\$592,753	\$1,242,812
Public Safety					
Law Enforcement and Traffic Control	\$1,284,554	\$7,997,372	\$1,375,849	\$854,146	\$1,975,807
Fire and Rescue Services	\$2,207,734	\$4,107,541	\$699,549	\$142,119	\$637,623
Correction and Detention	\$1,447,050	\$4,649,870	\$1,156,534	\$1,040,175	\$1,577,062
Inspections	\$142,712	\$781,291	\$127,045	\$67,160	\$165,726
Other Protection	\$448,651	\$2,086,926	\$670,226	\$74,804	\$1,185,737
Sub-Total	\$5,530,701	\$19,623,000	\$4,029,203	\$2,178,404	\$5,541,955
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$183,958	\$2,827,051	--	\$3,126	\$16,359
Sanitation and Waste Removal	\$4,063,720	\$237,836	\$1,781,331	\$206,462	\$1,377,992
Maintenance of General Buildings and Grounds	\$984,491	\$1,232,868	\$765,212	\$299,837	\$503,484
Sub-Total	\$5,232,169	\$4,297,755	\$2,546,543	\$509,425	\$1,897,835
Health and Welfare					
Health	\$442,410	\$728,300	\$127,565	\$95,393	\$261,732
Mental Health and Mental Retardation	\$3,957,752	\$5,539,127	\$2,632,165	\$1,545,343	\$2,477,863
Welfare/Social Services	\$5,547,553	\$15,340,080	\$2,680,529	\$1,114,312	\$2,876,052
Sub-Total	\$9,947,715	\$21,607,507	\$5,440,259	\$2,755,048	\$5,615,647
Education					
Instruction	\$32,460,561	\$81,720,804	\$17,144,395	\$9,029,913	\$24,623,296
Administration, Attendance, and Health	\$2,117,349	\$6,065,536	\$1,114,968	\$767,974	\$1,270,084
Pupil Transportation Services	\$2,466,624	\$7,789,311	\$1,302,557	\$807,374	\$1,896,046
Operation and Maintenance Services	\$3,722,356	\$9,382,164	\$2,651,717	\$1,213,041	\$2,692,887
School Food Services and Other Non-Instructional Operations	\$1,954,546	\$3,419,175	\$942,575	\$505,448	\$1,354,225
Contributions to Community Colleges	\$44,513	\$22,060	\$9,230	\$889	\$47,136
Sub-Total	\$42,765,949	\$108,399,050	\$23,165,442	\$12,324,639	\$31,883,674
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$467,817	\$2,325,636	\$483,184	\$126,811	\$264,614
Cultural Enrichment	\$84,588	\$446,655	\$11,350	--	--
Public Libraries	\$122,046	\$2,752,674	\$222,053	\$129,749	\$655,004
Sub-Total	\$674,451	\$5,524,965	\$716,587	\$256,560	\$919,618
Community Development					
Planning and Community Development	\$699,821	\$13,587,169	\$246,229	\$144,737	\$457,811
Environmental Management	\$468,866	\$64,786	--	\$71,015	\$10,000
Cooperative Extension Program	\$105,452	\$150,125	\$28,379	\$53,076	\$65,076
Sub-Total	\$1,274,139	\$13,802,080	\$274,608	\$268,828	\$532,887
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$68,716,682	\$182,826,622	\$38,807,539	\$19,809,378	\$49,088,098

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$251,976	\$717,154	\$159,723	\$86,358	\$162,866
General and Financial Administration	\$985,128	\$25,207,337	\$2,351,947	\$491,964	\$2,394,477
Board of Elections	\$86,950	\$796,959	\$134,217	\$39,908	\$106,223
Sub-Total	\$1,324,054	\$26,721,450	\$2,645,887	\$618,230	\$2,663,566
Judicial Administration					
Courts	\$229,126	\$9,248,976	\$689,064	\$219,839	\$1,493,437
Commonwealth's Attorney	\$170,738	\$3,528,150	\$464,334	\$77,382	\$469,755
Sub-Total	\$399,864	\$12,777,126	\$1,153,398	\$297,221	\$1,963,192
Public Safety					
Law Enforcement and Traffic Control	\$1,580,696	\$45,919,008	\$3,422,370	\$742,966	\$4,418,740
Fire and Rescue Services	\$365,357	\$33,913,253	\$2,657,444	\$225,120	\$1,833,062
Correction and Detention	\$174,391	\$25,475,203	\$3,247,655	\$26,476	\$2,470,621
Inspections	\$46,012	\$3,307,840	\$340,946	\$47,668	\$438,045
Other Protection	\$225,315	\$6,564,737	\$1,352,124	\$70,811	\$196,047
Sub-Total	\$2,391,771	\$115,180,041	\$11,020,539	\$1,113,041	\$9,356,515
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$26,714,300	\$152,032	--	--
Sanitation and Waste Removal	\$683,833	\$12,671,968	\$1,201,308	\$744,820	\$4,932,129
Maintenance of General Buildings and Grounds	\$179,512	\$3,682,224	\$984,909	\$133,237	\$904,852
Sub-Total	\$863,345	\$43,068,492	\$2,338,249	\$878,057	\$5,836,981
Health and Welfare					
Health	\$100,157	\$25,380,090	\$413,524	\$64,062	\$397,807
Mental Health and Mental Retardation	\$913,239	\$24,232,221	\$4,265,993	\$712,644	\$2,415,105
Welfare/Social Services	\$1,186,292	\$72,820,555	\$7,163,373	\$543,118	\$9,141,581
Sub-Total	\$2,199,688	\$122,432,866	\$11,842,890	\$1,319,824	\$11,954,493
Education					
Instruction	\$11,446,865	\$210,436,947	\$61,188,450	\$6,028,407	\$48,358,844
Administration, Attendance, and Health	\$623,399	\$16,304,785	\$2,448,636	\$357,768	\$1,989,004
Pupil Transportation Services	\$1,011,987	\$7,606,441	\$4,438,599	\$580,021	\$5,414,941
Operation and Maintenance Services	\$1,511,072	\$22,362,190	\$6,233,679	\$1,025,180	\$5,772,038
School Food Services and Other Non-Instructional Operations	\$767,312	\$14,771,814	\$2,790,675	\$445,149	\$3,489,760
Contributions to Community Colleges	\$20,718	\$30,587	\$5,000	\$3,749	\$1,297
Sub-Total	\$15,381,353	\$271,512,764	\$77,105,039	\$8,440,274	\$65,025,884
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$111,693	\$28,817,053	\$1,184,271	\$226,031	\$844,904
Cultural Enrichment	\$16,750	\$2,515,445	\$85,070	--	\$66,700
Public Libraries	\$138,262	\$12,863,083	\$998,243	\$294,286	\$1,285,149
Sub-Total	\$266,705	\$44,195,581	\$2,267,584	\$520,317	\$2,196,753
Community Development					
Planning and Community Development	\$229,401	\$15,270,630	\$813,180	\$274,776	\$2,961,399
Environmental Management	\$10,000	--	\$37,919	\$90,909	\$184,343
Cooperative Extension Program	\$39,050	--	\$93,870	\$32,547	\$67,680
Sub-Total	\$278,451	\$15,270,630	\$944,969	\$398,232	\$3,213,422
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,105,231	\$651,158,950	\$109,318,555	\$13,585,196	\$102,210,806

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$52,775	\$157,555	\$170,713	\$279,406	\$80,301
General and Financial Administration	\$449,809	\$1,400,889	\$730,233	\$937,286	\$763,049
Board of Elections	\$68,576	\$102,130	\$78,039	\$150,886	\$68,408
Sub-Total	\$571,160	\$1,660,574	\$978,985	\$1,367,578	\$911,758
Judicial Administration					
Courts	\$180,133	\$641,564	\$273,655	\$565,761	\$319,746
Commonwealth's Attorney	\$82,064	\$374,890	\$220,789	\$328,622	\$131,782
Sub-Total	\$262,197	\$1,016,454	\$494,444	\$894,383	\$451,528
Public Safety					
Law Enforcement and Traffic Control	\$496,596	\$2,745,795	\$1,192,767	\$1,816,881	\$1,384,344
Fire and Rescue Services	\$91,922	\$1,020,648	\$361,447	\$529,433	\$229,063
Correction and Detention	\$293,237	\$1,250,360	\$723,891	\$1,023,624	\$982,877
Inspections	\$54,477	\$247,187	\$96,821	\$84,083	\$79,283
Other Protection	\$202,046	\$1,004,029	\$213,676	\$449,896	\$67,716
Sub-Total	\$1,138,278	\$6,268,019	\$2,588,602	\$3,903,917	\$2,743,283
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,212	--	\$25,000	\$2,287,032	\$3,182
Sanitation and Waste Removal	\$450,142	\$1,082,432	\$521,116	\$2,014,678	\$596,162
Maintenance of General Buildings and Grounds	\$109,551	\$522,777	\$366,589	\$769,079	\$207,100
Sub-Total	\$560,905	\$1,605,209	\$912,705	\$5,070,789	\$806,444
Health and Welfare					
Health	\$67,250	\$250,010	\$109,273	\$258,033	\$83,125
Mental Health and Mental Retardation	\$704,115	\$905,525	\$1,535,836	\$2,482,293	\$646,708
Welfare/Social Services	\$661,759	\$2,453,333	\$2,150,642	\$14,707,885	\$1,908,704
Sub-Total	\$1,433,124	\$3,608,868	\$3,795,751	\$17,448,211	\$2,638,537
Education					
Instruction	\$4,799,230	\$27,268,190	\$13,747,818	\$21,079,505	\$12,774,004
Administration, Attendance, and Health	\$392,891	\$1,216,659	\$1,740,814	\$834,838	\$866,267
Pupil Transportation Services	\$659,547	\$1,876,499	\$1,408,555	\$1,632,307	\$1,182,361
Operation and Maintenance Services	\$619,975	\$3,416,536	\$1,932,422	\$3,889,223	\$2,324,085
School Food Services and Other Non-Instructional Operations	\$338,662	\$1,514,604	\$1,019,468	\$1,427,484	\$685,972
Contributions to Community Colleges	\$8,209	\$18,750	\$4,647	\$86,750	\$5,805
Sub-Total	\$6,818,514	\$35,311,238	\$19,853,724	\$28,950,107	\$17,838,494
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13,248	\$752,294	\$20,000	\$425,392	\$75,427
Cultural Enrichment	--	\$26,815	\$34,500	--	\$8,000
Public Libraries	\$76,219	\$744,859	\$250,037	\$427,538	\$71,250
Sub-Total	\$89,467	\$1,523,968	\$304,537	\$852,930	\$154,677
Community Development					
Planning and Community Development	\$62,336	\$763,400	\$135,684	\$1,996,939	\$110,413
Environmental Management	\$8,700	\$16,945	\$25,476	\$100,324	\$5,980
Cooperative Extension Program	\$52,777	\$60,876	\$56,248	\$39,218	\$45,992
Sub-Total	\$123,813	\$841,221	\$217,408	\$2,136,481	\$162,385
Nondepartmental/1					
Sub-Total	--	--	\$23,764	--	--
Grand Total	\$10,997,458	\$51,835,551	\$29,169,920	\$60,624,396	\$25,707,106

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$94,154	\$103,743	\$233,849	\$48,666	\$65,084
General and Financial Administration	\$1,870,726	\$1,513,489	\$760,494	\$1,111,850	\$700,168
Board of Elections	\$129,394	\$72,692	\$110,474	\$49,461	\$84,050
Sub-Total	\$2,094,274	\$1,689,924	\$1,104,817	\$1,209,977	\$849,302
Judicial Administration					
Courts	\$941,827	\$250,560	\$662,289	\$257,720	\$385,907
Commonwealth's Attorney	\$594,654	\$142,041	\$268,727	\$85,375	\$151,248
Sub-Total	\$1,536,481	\$392,601	\$931,016	\$343,095	\$537,155
Public Safety					
Law Enforcement and Traffic Control	\$2,868,585	\$1,865,255	\$1,064,150	\$633,199	\$1,066,761
Fire and Rescue Services	\$1,122,152	\$881,579	\$830,584	\$142,366	\$356,601
Correction and Detention	\$3,212,358	\$2,109,658	\$1,032,129	\$607,040	\$643,739
Inspections	\$209,711	\$194,532	\$92,446	\$108,369	\$15,765
Other Protection	\$957,250	\$542,542	\$141,872	\$151,077	\$220,756
Sub-Total	\$8,370,056	\$5,593,566	\$3,161,181	\$1,642,051	\$2,303,622
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$35,420	\$321,159	--	--	--
Sanitation and Waste Removal	\$1,286,608	\$1,137,113	\$536,202	\$233,860	\$521,975
Maintenance of General Buildings and Grounds	\$1,061,498	\$668,697	\$574,608	\$510,857	\$274,663
Sub-Total	\$2,383,526	\$2,126,969	\$1,110,810	\$744,717	\$796,638
Health and Welfare					
Health	\$315,661	\$313,419	\$188,657	\$73,696	\$78,726
Mental Health and Mental Retardation	\$3,839,065	\$2,040,914	\$5,496,443	\$93,216	\$1,842,636
Welfare/Social Services	\$6,943,121	\$2,523,727	\$2,798,785	\$1,349,108	\$1,981,184
Sub-Total	\$11,097,847	\$4,878,060	\$8,483,885	\$1,516,020	\$3,902,546
Education					
Instruction	\$46,863,919	\$19,617,434	\$21,360,323	\$6,394,758	\$11,953,015
Administration, Attendance, and Health	\$2,378,000	\$884,781	\$1,017,868	\$611,136	\$656,180
Pupil Transportation Services	\$3,168,495	\$2,024,761	\$2,013,120	\$683,391	\$1,062,439
Operation and Maintenance Services	\$5,556,352	\$2,396,113	\$3,608,201	\$1,286,752	\$2,139,413
School Food Services and Other Non-Instructional Operations	\$2,730,020	\$1,220,730	\$1,462,538	\$361,069	\$787,839
Contributions to Community Colleges	--	\$15,890	\$26,716	\$896	\$3,736
Sub-Total	\$60,696,786	\$26,159,709	\$29,488,766	\$9,338,002	\$16,602,622
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$664,393	\$257,199	\$239,717	\$307,482	\$28,143
Cultural Enrichment	\$3,500	--	--	\$22,390	\$9,321
Public Libraries	\$794,031	\$147,998	\$192,896	\$56,837	\$223,774
Sub-Total	\$1,461,924	\$405,197	\$432,613	\$386,709	\$261,238
Community Development					
Planning and Community Development	\$2,633,881	\$717,175	\$999,958	\$543,135	\$37,475
Environmental Management	\$10,000	\$30,996	\$7,200	\$10,507	\$121,481
Cooperative Extension Program	\$60,409	\$56,355	\$55,174	\$36,314	\$45,308
Sub-Total	\$2,704,290	\$804,526	\$1,062,332	\$589,956	\$204,264
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$90,345,184	\$42,050,552	\$45,775,420	\$15,770,527	\$25,457,387

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$541,162	\$52,595	\$51,978	\$154,205	\$64,170
General and Financial Administration	\$19,077,039	\$902,277	\$398,190	\$2,048,128	\$678,629
Board of Elections	\$572,422	\$75,155	\$58,828	\$152,560	\$56,148
Sub-Total	\$20,190,623	\$1,030,027	\$508,996	\$2,354,893	\$798,947
Judicial Administration					
Courts	\$8,226,391	\$174,278	\$192,259	\$1,105,441	\$304,644
Commonwealth's Attorney	\$2,685,455	\$167,466	\$70,422	\$486,604	\$74,817
Sub-Total	\$10,911,846	\$341,744	\$262,681	\$1,592,045	\$379,461
Public Safety					
Law Enforcement and Traffic Control	\$41,141,649	\$1,172,512	\$477,220	\$3,311,453	\$548,629
Fire and Rescue Services	\$32,179,306	\$302,362	\$40,856	\$744,681	\$240,740
Correction and Detention	\$25,024,687	\$497,949	\$410	\$1,927,830	\$1,022,480
Inspections	\$4,184,450	\$178,132	\$42,042	\$546,379	\$79,906
Other Protection	\$1,358,244	\$91,349	\$35,672	\$1,080,850	\$132,535
Sub-Total	\$103,888,336	\$2,242,304	\$596,200	\$7,611,193	\$2,024,290
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,791,415	--	--	--	--
Sanitation and Waste Removal	\$6,058,545	\$403,808	\$635,173	\$1,984,407	\$440,221
Maintenance of General Buildings and Grounds	\$3,928,327	\$637,864	\$66,533	\$787,182	\$288,578
Sub-Total	\$14,778,287	\$1,041,672	\$701,706	\$2,771,589	\$728,799
Health and Welfare					
Health	\$2,804,182	\$177,064	\$26,227	\$251,172	\$68,462
Mental Health and Mental Retardation	\$22,651,918	\$610,542	\$285,290	\$3,425,572	\$716,993
Welfare/Social Services	\$19,690,931	\$2,119,239	\$865,112	\$7,512,582	\$1,174,040
Sub-Total	\$45,147,031	\$2,906,845	\$1,176,629	\$11,189,326	\$1,959,495
Education					
Instruction	\$275,968,031	\$12,138,477	\$3,755,885	\$33,604,681	\$7,953,676
Administration, Attendance, and Health	\$14,588,369	\$795,715	\$219,578	\$2,127,668	\$699,744
Pupil Transportation Services	\$18,183,096	\$707,553	\$269,626	\$2,000,997	\$893,148
Operation and Maintenance Services	\$45,126,333	\$1,426,531	\$1,012,686	\$4,121,961	\$1,182,495
School Food Services and Other Non-Instructional Operations	\$11,674,167	\$540,399	\$405,667	\$1,825,094	\$528,924
Contributions to Community Colleges	--	\$5,415	--	\$7,539	\$2,085
Sub-Total	\$365,539,996	\$15,614,090	\$5,663,442	\$43,687,940	\$11,260,072
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5,924,086	\$563,242	--	\$287,958	\$26,559
Cultural Enrichment	\$107,273	\$2,000	--	--	--
Public Libraries	\$6,585,311	\$202,599	\$1,875	\$659,509	\$53,706
Sub-Total	\$12,616,670	\$767,841	\$1,875	\$947,467	\$80,265
Community Development					
Planning and Community Development	\$12,302,749	\$1,597,301	\$22,786	\$684,986	\$239,839
Environmental Management	--	\$20,540	\$10,491	\$29,993	\$5,980
Cooperative Extension Program	\$283,298	\$89,346	\$51,380	\$153,893	\$32,658
Sub-Total	\$12,586,047	\$1,707,187	\$84,657	\$868,872	\$278,477
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$585,658,836	\$25,651,710	\$8,996,186	\$71,023,325	\$17,509,806

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$283,496	\$98,431	\$540,102	\$3,960,653	\$412,082
General and Financial Administration	\$724,868	\$1,189,543	\$723,687	\$95,936,104	\$6,497,369
Board of Elections	\$107,087	\$70,613	\$65,214	\$2,297,235	\$255,106
Sub-Total	\$1,115,451	\$1,358,587	\$1,329,003	\$102,193,992	\$7,164,557
Judicial Administration					
Courts	\$693,090	\$582,632	\$302,443	\$28,188,263	\$2,601,017
Commonwealth's Attorney	\$187,706	\$128,901	\$160,142	\$2,066,239	\$646,035
Sub-Total	\$880,796	\$711,533	\$462,585	\$30,254,502	\$3,247,052
Public Safety					
Law Enforcement and Traffic Control	\$1,051,279	\$1,889,355	\$835,829	\$177,369,470	\$6,155,920
Fire and Rescue Services	\$486,348	\$1,006,658	\$162,133	\$135,487,958	\$3,652,192
Correction and Detention	\$839,165	\$1,231,363	\$1,491,534	\$58,143,846	\$1,762,310
Inspections	\$140,308	\$191,295	\$103,337	\$13,420,866	\$574,087
Other Protection	\$1,437,118	\$211,410	\$79,980	\$12,466,679	\$1,885,167
Sub-Total	\$3,954,218	\$4,530,081	\$2,672,813	\$396,888,819	\$14,029,676
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,296,112	\$33,012	--	\$19,038,120	--
Sanitation and Waste Removal	\$1,338,078	\$1,497,279	\$901,495	\$99,108,637	\$5,464,706
Maintenance of General Buildings and Grounds	\$438,631	\$1,041,736	\$261,932	\$39,036,184	\$6,647,323
Sub-Total	\$3,072,821	\$2,572,027	\$1,163,427	\$157,182,941	\$12,112,029
Health and Welfare					
Health	\$196,248	\$174,586	\$100,820	\$61,311,505	\$363,323
Mental Health and Mental Retardation	\$1,716,899	\$1,144,480	\$863,487	\$110,110,399	\$5,091,112
Welfare/Social Services	\$4,095,034	\$2,842,560	\$1,492,691	\$198,867,878	\$6,104,994
Sub-Total	\$6,008,181	\$4,161,626	\$2,456,998	\$370,289,782	\$11,559,429
Education					
Instruction	\$13,974,035	\$24,281,285	\$9,195,482	\$1,208,394,380	\$68,671,800
Administration, Attendance, and Health	\$1,428,066	\$1,063,562	\$640,107	\$58,580,319	\$3,774,968
Pupil Transportation Services	\$1,674,780	\$2,048,602	\$809,363	\$70,399,811	\$4,257,261
Operation and Maintenance Services	\$2,956,190	\$3,467,154	\$1,073,514	\$156,906,829	\$5,831,494
School Food Services and Other Non-Instructional Operations	\$1,346,378	\$1,207,945	\$518,155	\$48,563,930	\$3,025,537
Contributions to Community Colleges	\$74,802	\$5,206	\$7,865	\$150,132	\$44,366
Sub-Total	\$21,454,251	\$32,073,754	\$12,244,486	\$1,542,995,401	\$85,605,426
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$77,048	\$228,777	\$158,714	\$73,491,761	\$2,941,628
Cultural Enrichment	--	--	\$5,500	\$7,110,758	--
Public Libraries	\$373,646	\$286,238	\$102,622	\$31,959,414	\$1,459,118
Sub-Total	\$450,694	\$515,015	\$266,836	\$112,561,933	\$4,400,746
Community Development					
Planning and Community Development	\$2,096,399	\$458,014	\$371,276	\$103,335,149	\$2,604,537
Environmental Management	--	\$74,408	\$60,373	\$5,918,352	\$267,904
Cooperative Extension Program	\$58,244	--	\$33,875	\$103,125	\$142,392
Sub-Total	\$2,154,643	\$532,422	\$465,524	\$109,356,626	\$3,014,833
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$39,091,055	\$46,455,045	\$21,061,672	\$2,821,723,996	\$141,133,748

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$44,258	\$143,095	\$204,920	\$197,839	\$123,873
General and Financial Administration	\$633,512	\$973,376	\$1,750,744	\$4,106,075	\$673,456
Board of Elections	\$75,690	\$89,935	\$118,914	\$124,092	\$67,375
Sub-Total	\$753,460	\$1,206,406	\$2,074,578	\$4,428,006	\$864,704
Judicial Administration					
Courts	\$217,418	\$1,004,396	\$1,171,421	\$1,222,365	\$517,109
Commonwealth's Attorney	\$184,248	\$188,617	\$525,574	\$900,337	\$148,550
Sub-Total	\$401,666	\$1,193,013	\$1,696,995	\$2,122,702	\$665,659
Public Safety					
Law Enforcement and Traffic Control	\$653,993	\$722,656	\$2,994,117	\$5,403,675	\$1,046,380
Fire and Rescue Services	\$656,268	\$564,407	--	\$3,585,084	\$663,363
Correction and Detention	\$520,250	\$925,362	\$1,656,050	\$2,907,141	\$997,156
Inspections	\$76,813	\$164,512	\$261,286	\$675,144	\$142,065
Other Protection	\$302,763	\$631,498	\$2,154,838	\$678,251	\$130,593
Sub-Total	\$2,210,087	\$3,008,435	\$7,066,291	\$13,249,295	\$2,979,557
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$16,850	\$380,921	--
Sanitation and Waste Removal	\$1,049,485	\$360,351	\$859,484	\$5,176,299	\$214,260
Maintenance of General Buildings and Grounds	\$441,714	\$678,721	\$893,930	\$454,877	\$272,345
Sub-Total	\$1,491,199	\$1,039,072	\$1,770,264	\$6,012,097	\$486,605
Health and Welfare					
Health	\$138,434	\$199,835	\$265,437	\$293,503	\$119,388
Mental Health and Mental Retardation	\$1,585,186	\$727,934	\$1,715,435	\$2,024,625	\$1,541,723
Welfare/Social Services	\$1,590,327	\$3,188,414	\$5,599,687	\$6,777,622	\$1,408,276
Sub-Total	\$3,313,947	\$4,116,183	\$7,580,559	\$9,095,750	\$3,069,387
Education					
Instruction	\$11,511,227	\$18,643,196	\$38,944,311	\$66,335,786	\$14,211,276
Administration, Attendance, and Health	\$531,754	\$890,270	\$1,498,238	\$4,111,650	\$789,293
Pupil Transportation Services	\$1,203,763	\$1,574,735	\$3,818,952	\$4,944,788	\$1,110,895
Operation and Maintenance Services	\$1,252,466	\$2,164,576	\$5,060,820	\$7,813,012	\$1,786,040
School Food Services and Other Non-Instructional Operations	\$978,352	\$968,700	\$2,488,135	\$2,941,690	\$793,351
Contributions to Community Colleges	\$4,789	\$5,832	\$25,743	\$85,373	\$6,276
Sub-Total	\$15,482,351	\$24,247,309	\$51,836,199	\$86,232,299	\$18,697,131
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$74,711	\$509,367	\$591,699	\$2,980,926	\$354,374
Cultural Enrichment	--	\$11,000	--	--	\$62,131
Public Libraries	\$219,206	\$216,459	\$666,352	\$1,217,671	\$35,000
Sub-Total	\$293,917	\$736,826	\$1,258,051	\$4,198,597	\$451,505
Community Development					
Planning and Community Development	\$201,552	\$340,627	\$3,059,731	\$2,133,934	\$573,136
Environmental Management	\$12,455	\$5,200	\$3,702	\$148,689	\$8,100
Cooperative Extension Program	\$69,635	\$73,709	\$60,250	\$130,370	\$54,174
Sub-Total	\$283,642	\$419,536	\$3,123,683	\$2,412,993	\$635,410
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$24,230,269	\$35,966,780	\$76,406,620	\$127,751,739	\$27,849,958

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$156,996	\$691,378	\$92,009	\$64,432	\$176,615
General and Financial Administration	\$2,435,867	\$1,372,580	\$476,924	\$910,166	\$416,133
Board of Elections	\$109,873	\$143,140	\$86,138	\$75,552	\$62,324
Sub-Total	\$2,702,736	\$2,207,098	\$655,071	\$1,050,150	\$655,072
Judicial Administration					
Courts	\$923,255	\$662,503	\$546,683	\$532,160	\$521,365
Commonwealth's Attorney	\$383,821	\$376,424	\$228,751	\$94,240	\$404,495
Sub-Total	\$1,307,076	\$1,038,927	\$775,434	\$626,400	\$925,860
Public Safety					
Law Enforcement and Traffic Control	\$2,175,323	\$1,187,130	\$832,744	\$1,431,980	\$1,035,994
Fire and Rescue Services	\$1,032,659	\$1,113,241	\$203,252	\$435,808	\$186,627
Correction and Detention	\$2,876,802	\$795,745	\$790,493	\$746,615	\$1,916,061
Inspections	\$531,624	\$383,356	\$78,851	\$217,574	\$120,587
Other Protection	\$219,621	\$430,623	\$197,778	\$110,654	\$718,732
Sub-Total	\$6,836,029	\$3,910,095	\$2,103,118	\$2,942,631	\$3,978,001
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$203,024	\$209,249	--	--	\$16,414
Sanitation and Waste Removal	\$43,418	\$414,063	\$1,327,498	\$646,488	\$964,261
Maintenance of General Buildings and Grounds	\$1,158,312	\$357,216	\$151,584	\$687,435	\$565,229
Sub-Total	\$1,404,754	\$980,528	\$1,479,082	\$1,333,923	\$1,545,904
Health and Welfare					
Health	\$376,014	\$162,557	\$153,598	\$364,737	\$60,740
Mental Health and Mental Retardation	\$2,980,049	\$1,990,325	\$2,493,205	\$909,865	\$1,490,768
Welfare/Social Services	\$3,311,397	\$2,498,279	\$2,706,304	\$2,312,187	\$1,320,668
Sub-Total	\$6,667,460	\$4,651,161	\$5,353,107	\$3,586,789	\$2,872,176
Education					
Instruction	\$33,740,350	\$13,300,553	\$13,392,784	\$16,500,192	\$4,600,003
Administration, Attendance, and Health	\$1,887,703	\$731,404	\$504,794	\$1,288,132	\$452,843
Pupil Transportation Services	\$3,088,239	\$1,704,750	\$1,226,007	\$982,039	\$848,598
Operation and Maintenance Services	\$4,774,194	\$2,128,213	\$1,585,202	\$1,613,877	\$1,187,654
School Food Services and Other Non-Instructional Operations	\$1,703,778	\$705,028	\$938,797	\$678,508	\$513,487
Contributions to Community Colleges	\$408,183	--	\$16,240	\$4,212	\$44,774
Sub-Total	\$45,602,447	\$18,569,948	\$17,663,824	\$21,066,960	\$7,647,359
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,999,548	\$338,018	\$147,765	\$113,498	\$81,216
Cultural Enrichment	\$63,599	\$12,000	\$2,000	--	\$10,500
Public Libraries	\$478,585	\$379,756	\$106,850	\$231,996	\$146,382
Sub-Total	\$4,541,732	\$729,774	\$256,615	\$345,494	\$238,098
Community Development					
Planning and Community Development	\$698,788	\$381,295	\$540,291	\$707,265	\$791,592
Environmental Management	\$54,793	\$35,353	\$6,700	\$4,509	\$9,410
Cooperative Extension Program	\$55,949	\$18,836	\$47,879	\$43,421	\$44,291
Sub-Total	\$809,530	\$435,484	\$594,870	\$755,195	\$845,293
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$69,871,764	\$32,523,015	\$28,881,121	\$31,707,542	\$18,707,763

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 2003

[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	\$118,828	\$483,342	\$866,581	\$106,584	\$94,944
General and Financial Administration	\$945,813	\$5,831,310	\$42,288,887	\$1,845,860	\$239,422
Board of Elections	\$117,758	\$256,906	\$792,744	\$162,898	\$43,582
Sub-Total	\$1,182,399	\$6,571,558	\$43,948,212	\$2,115,342	\$377,948
Judicial Administration					
Courts	\$609,485	\$1,857,128	\$5,834,809	\$1,478,274	\$206,656
Commonwealth's Attorney	\$558,447	\$891,736	\$3,361,530	\$407,672	\$66,384
Sub-Total	\$1,167,932	\$2,748,864	\$9,196,339	\$1,885,946	\$273,040
Public Safety					
Law Enforcement and Traffic Control	\$1,465,808	\$12,655,659	\$47,493,171	\$3,648,280	\$433,436
Fire and Rescue Services	\$499,531	\$9,851,889	\$30,917,883	\$1,809,130	\$43,887
Correction and Detention	\$3,573,420	\$7,575,160	\$24,396,904	\$1,031,571	\$42,497
Inspections	\$187,611	\$1,288,594	\$3,753,248	\$243,220	\$45,308
Other Protection	\$1,068,529	\$679,344	\$1,877,531	\$546,078	\$46,700
Sub-Total	\$6,794,899	\$32,050,646	\$108,438,737	\$7,278,279	\$611,828
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$978,332	\$25,807,941	\$11,628	--
Sanitation and Waste Removal	\$752,819	\$2,651,371	\$7,942,969	\$1,145,052	\$257,721
Maintenance of General Buildings and Grounds	\$592,064	\$1,345,375	\$6,949,862	\$963,190	\$127,907
Sub-Total	\$1,344,883	\$4,975,078	\$40,700,772	\$2,119,870	\$385,628
Health and Welfare					
Health	\$221,529	\$399,800	\$1,312,263	\$233,340	\$75,240
Mental Health and Mental Retardation	\$3,066,141	\$7,466,533	\$21,642,874	\$4,199,493	\$211,722
Welfare/Social Services	\$4,624,861	\$7,675,118	\$23,460,679	\$3,671,507	\$448,050
Sub-Total	\$7,912,531	\$15,541,451	\$46,415,816	\$8,104,340	\$735,012
Education					
Instruction	\$33,524,903	\$87,486,644	\$226,306,624	\$47,712,335	\$1,817,094
Administration, Attendance, and Health	\$1,807,611	\$5,498,648	\$27,360,299	\$1,407,470	\$136,470
Pupil Transportation Services	\$3,237,373	\$5,135,048	\$16,719,658	\$4,117,946	\$148,907
Operation and Maintenance Services	\$5,998,066	\$9,373,619	\$29,409,936	\$6,708,127	\$419,540
School Food Services and Other Non-Instructional Operations	\$2,403,491	\$6,253,702	\$13,411,290	\$3,034,538	\$114,033
Contributions to Community Colleges	\$34,725	--	--	\$64,266	--
Sub-Total	\$47,006,169	\$113,747,661	\$313,207,807	\$63,044,682	\$2,636,044
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$116,959	\$2,287,339	\$11,788,377	\$687,060	--
Cultural Enrichment	\$12,000	--	--	\$53,000	--
Public Libraries	\$264,434	\$2,720,728	\$9,000,105	\$1,048,135	\$25,612
Sub-Total	\$393,393	\$5,008,067	\$20,788,482	\$1,788,195	\$25,612
Community Development					
Planning and Community Development	\$1,192,003	\$4,263,194	\$15,515,310	\$4,535,429	\$44,021
Environmental Management	\$25,076	\$72,400	--	\$13,883	--
Cooperative Extension Program	\$106,931	\$62,344	\$331,833	\$48,747	\$33,993
Sub-Total	\$1,324,010	\$4,397,938	\$15,847,143	\$4,598,059	\$78,014
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$67,126,216	\$185,041,263	\$598,543,308	\$90,934,713	\$5,123,126

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 2003

[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	\$298,692	\$200,518	\$35,049	\$108,924	\$71,088
General and Financial Administration	\$2,541,397	\$4,939,424	\$755,621	\$1,308,072	\$927,169
Board of Elections	\$100,924	\$212,589	\$9,508	\$109,950	\$84,149
Sub-Total	\$2,941,013	\$5,352,531	\$800,178	\$1,526,946	\$1,082,406
Judicial Administration					
Courts	\$712,560	\$3,439,754	\$355,926	\$752,028	\$557,602
Commonwealth's Attorney	\$233,684	\$560,148	\$145,655	\$255,076	\$81,282
Sub-Total	\$946,244	\$3,999,902	\$501,581	\$1,007,104	\$638,884
Public Safety					
Law Enforcement and Traffic Control	\$1,236,781	\$6,961,072	\$783,162	\$1,686,685	\$938,214
Fire and Rescue Services	\$546,124	\$6,264,050	\$100,477	\$648,166	\$378,521
Correction and Detention	\$3,127,357	\$3,793,832	\$792,400	\$1,428,763	\$1,220,189
Inspections	\$264,124	\$863,266	\$90,230	\$125,595	\$164,448
Other Protection	\$1,224,487	\$318,613	\$108,002	\$226,593	\$139,368
Sub-Total	\$6,398,873	\$18,200,833	\$1,874,271	\$4,115,802	\$2,840,740
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$595,637	--	--	\$118,870	--
Sanitation and Waste Removal	\$1,576,809	\$1,295,406	\$425,989	\$183,625	\$751,510
Maintenance of General Buildings and Grounds	\$715,219	\$2,387,191	\$240,579	\$458,813	\$312,669
Sub-Total	\$2,887,665	\$3,682,597	\$666,568	\$761,308	\$1,064,179
Health and Welfare					
Health	\$396,858	\$513,085	\$50,757	\$190,073	\$116,824
Mental Health and Mental Retardation	\$2,574,575	\$4,069,802	\$577,698	\$1,205,514	\$1,240,415
Welfare/Social Services	\$2,899,961	\$4,727,998	\$1,058,806	\$1,825,117	\$1,058,182
Sub-Total	\$5,871,394	\$9,310,885	\$1,687,261	\$3,220,704	\$2,415,421
Education					
Instruction	\$26,127,750	\$51,107,735	\$6,274,030	\$16,791,652	\$10,814,635
Administration, Attendance, and Health	\$1,466,267	\$4,333,836	\$626,053	\$928,513	\$896,286
Pupil Transportation Services	\$2,733,766	\$3,922,671	\$770,693	\$1,387,926	\$946,410
Operation and Maintenance Services	\$4,386,927	\$6,658,091	\$840,310	\$2,201,878	\$1,338,418
School Food Services and Other Non-Instructional Operations	\$2,662,966	\$2,093,593	\$454,493	\$726,485	\$686,480
Contributions to Community Colleges	\$6,500	--	\$4,165	\$4,200	\$5,680
Sub-Total	\$37,384,176	\$68,115,926	\$8,969,744	\$22,040,654	\$14,687,909
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$875,426	\$4,475,908	\$5,567	\$516,339	\$259,447
Cultural Enrichment	\$89,915	--	--	--	--
Public Libraries	\$555,265	\$3,903,863	\$174,938	\$412,190	\$430,563
Sub-Total	\$1,520,606	\$8,379,771	\$180,505	\$928,529	\$690,010
Community Development					
Planning and Community Development	\$864,367	\$8,362,155	\$121,002	\$502,378	\$427,397
Environmental Management	\$15,000	\$971,085	\$17,713	\$176,490	\$54,390
Cooperative Extension Program	\$176,824	\$73,651	\$27,982	\$59,601	\$35,319
Sub-Total	\$1,056,191	\$9,406,891	\$166,697	\$738,469	\$517,106
Nondepartmental/1					
Sub-Total	\$1,190,606	--	--	--	--
Grand Total	\$60,196,768	\$126,449,336	\$14,846,805	\$34,339,516	\$23,936,655

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$57,343	\$81,386	\$1,849,802	\$146,257	\$46,652
General and Financial Administration	\$815,835	\$709,305	\$19,582,607	\$1,649,094	\$937,950
Board of Elections	\$89,183	\$116,762	\$650,577	\$99,502	\$73,106
Sub-Total	\$962,361	\$907,453	\$22,082,986	\$1,894,853	\$1,057,708
Judicial Administration					
Courts	\$296,140	\$788,260	\$6,095,184	\$841,671	\$413,190
Commonwealth's Attorney	\$165,012	\$234,550	\$2,254,280	\$364,055	\$157,133
Sub-Total	\$461,152	\$1,022,810	\$8,349,464	\$1,205,726	\$570,323
Public Safety					
Law Enforcement and Traffic Control	\$988,822	\$1,348,160	\$24,884,486	\$1,998,470	\$721,632
Fire and Rescue Services	\$295,832	\$194,759	\$23,605,541	\$1,923,803	\$313,165
Correction and Detention	\$715,966	\$762,375	\$10,299,297	\$1,535,714	\$980,627
Inspections	\$42,309	\$86,885	\$5,652,027	\$260,807	\$33,473
Other Protection	\$61,018	\$75,264	\$1,600,458	\$440,267	\$27,378
Sub-Total	\$2,103,947	\$2,467,443	\$66,041,809	\$6,159,061	\$2,076,275
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$192,550	\$10,894,927	--	--
Sanitation and Waste Removal	\$822,761	\$1,204,634	\$2,288,201	\$1,098,875	\$879,431
Maintenance of General Buildings and Grounds	\$134,098	\$337,937	\$6,127,748	\$830,130	\$96,893
Sub-Total	\$956,859	\$1,735,121	\$19,310,876	\$1,929,005	\$976,324
Health and Welfare					
Health	\$205,870	\$199,113	\$3,574,895	\$524,086	\$149,272
Mental Health and Mental Retardation	\$867,637	\$1,689,341	\$16,524,009	\$1,423,643	\$1,684,495
Welfare/Social Services	\$1,252,415	\$5,105,545	\$32,893,399	\$3,198,041	\$4,376,664
Sub-Total	\$2,325,922	\$6,993,999	\$52,992,303	\$5,145,770	\$6,210,431
Education					
Instruction	\$8,530,879	\$22,413,336	\$284,364,521	\$23,520,549	\$10,145,787
Administration, Attendance, and Health	\$434,238	\$817,619	\$8,488,983	\$1,621,274	\$634,800
Pupil Transportation Services	\$719,417	\$1,914,174	\$28,840,582	\$2,703,490	\$986,972
Operation and Maintenance Services	\$1,069,219	\$3,516,358	\$30,867,184	\$2,824,107	\$1,300,858
School Food Services and Other Non-Instructional Operations	\$592,703	\$1,765,095	\$9,996,388	\$1,478,596	\$632,328
Contributions to Community Colleges	\$7,604	\$21,855	\$187,111	\$15,398	--
Sub-Total	\$11,354,060	\$30,448,437	\$362,744,769	\$32,163,414	\$13,700,745
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$58,145	\$16,972,696	\$705,665	--
Cultural Enrichment	\$5,105	\$3,000	\$2,560,074	\$2,628	--
Public Libraries	\$55,000	\$364,306	\$7,665,624	\$311,656	\$56,020
Sub-Total	\$135,105	\$425,451	\$27,198,394	\$1,019,949	\$56,020
Community Development					
Planning and Community Development	\$1,179,958	\$547,511	\$24,338,388	\$567,926	\$403,258
Environmental Management	\$11,455	\$6,000	\$1,228,510	\$57,598	--
Cooperative Extension Program	\$31,417	\$42,912	\$676,387	\$89,438	\$23,795
Sub-Total	\$1,222,830	\$596,423	\$26,243,285	\$714,962	\$427,053
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$19,522,236	\$44,597,137	\$584,963,886	\$50,232,740	\$25,074,879

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$185,346	\$58,497	\$137,649	\$57,088	\$512,175
General and Financial Administration	\$408,710	\$883,101	\$1,733,539	\$897,039	\$4,033,179
Board of Elections	\$74,588	\$56,336	\$107,437	\$59,211	\$204,744
Sub-Total	\$668,644	\$997,934	\$1,978,625	\$1,013,338	\$4,750,098
Judicial Administration					
Courts	\$495,030	\$503,830	\$1,469,390	\$430,780	\$1,125,629
Commonwealth's Attorney	\$163,876	\$203,251	\$350,678	\$82,023	\$496,301
Sub-Total	\$658,906	\$707,081	\$1,820,068	\$512,803	\$1,621,930
Public Safety					
Law Enforcement and Traffic Control	\$797,959	\$914,340	\$2,276,761	\$806,890	\$3,523,802
Fire and Rescue Services	\$580,271	\$181,353	\$461,905	\$215,731	\$681,641
Correction and Detention	\$893,052	\$618,052	\$1,808,679	\$1,129,927	\$1,630,357
Inspections	\$106,195	\$66,529	\$149,717	\$115,355	\$206,664
Other Protection	\$596,730	\$62,428	\$684,699	\$404,492	\$210,962
Sub-Total	\$2,974,207	\$1,842,702	\$5,381,761	\$2,672,395	\$6,253,426
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$17,005	--	\$245	--
Sanitation and Waste Removal	\$727,017	\$604,291	\$985,829	\$705,106	\$2,843,849
Maintenance of General Buildings and Grounds	\$252,818	\$239,647	\$332,431	\$265,471	\$1,585,355
Sub-Total	\$979,835	\$860,943	\$1,318,260	\$970,822	\$4,429,204
Health and Welfare					
Health	\$101,305	\$102,917	\$242,883	\$131,276	\$271,621
Mental Health and Mental Retardation	\$1,156,109	\$766,544	\$2,309,974	\$742,285	\$4,407,856
Welfare/Social Services	\$1,213,491	\$1,138,174	\$3,126,357	\$1,104,175	\$7,292,759
Sub-Total	\$2,470,905	\$2,007,635	\$5,679,214	\$1,977,736	\$11,972,236
Education					
Instruction	\$10,093,982	\$6,724,824	\$25,869,897	\$7,519,262	\$54,074,704
Administration, Attendance, and Health	\$569,482	\$524,506	\$1,056,338	\$509,036	\$2,249,117
Pupil Transportation Services	\$1,163,550	\$507,189	\$2,377,255	\$509,091	\$3,091,764
Operation and Maintenance Services	\$2,317,917	\$962,508	\$3,982,460	\$1,089,377	\$9,592,383
School Food Services and Other Non-Instructional Operations	\$465,465	\$569,274	\$1,683,638	\$406,871	\$2,972,392
Contributions to Community Colleges	\$56,028	\$4,710	\$8,401	\$4,484	\$27,738
Sub-Total	\$14,666,424	\$9,293,011	\$34,977,989	\$10,038,121	\$72,008,098
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$206,646	\$105,447	\$18,000	\$72,574	\$533,880
Cultural Enrichment	\$1,200	--	\$3,000	\$3,000	\$19,200
Public Libraries	\$71,540	\$147,366	\$392,919	\$69,935	\$1,403,036
Sub-Total	\$279,386	\$252,813	\$413,919	\$145,509	\$1,956,116
Community Development					
Planning and Community Development	\$250,540	\$280,280	\$1,532,953	\$134,395	\$2,841,226
Environmental Management	\$34,616	\$6,392	\$69,855	\$48,860	\$71,839
Cooperative Extension Program	\$79,969	\$15,232	\$48,416	\$35,093	\$72,238
Sub-Total	\$365,125	\$301,904	\$1,651,224	\$218,348	\$2,985,303
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,063,432	\$16,264,023	\$53,221,060	\$17,549,072	\$105,976,411

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$74,183	\$153,778	\$40,613	\$183,444	\$105,885
General and Financial Administration	\$1,182,180	\$1,356,438	\$1,126,276	\$701,285	\$543,822
Board of Elections	\$95,715	\$100,564	\$89,989	\$75,138	\$70,073
Sub-Total	\$1,352,078	\$1,610,780	\$1,256,878	\$959,867	\$719,780
Judicial Administration					
Courts	\$473,082	\$661,828	\$556,639	\$466,730	\$177,587
Commonwealth's Attorney	\$190,359	\$189,480	\$181,026	\$151,720	\$133,694
Sub-Total	\$663,441	\$851,308	\$737,665	\$618,450	\$311,281
Public Safety					
Law Enforcement and Traffic Control	\$1,052,100	\$1,443,694	\$1,063,883	\$953,551	\$865,359
Fire and Rescue Services	\$434,877	\$646,894	\$605,267	\$319,929	\$274,389
Correction and Detention	\$447,851	\$443,788	\$951,069	\$1,851,790	\$1,021,717
Inspections	\$188,055	\$130,364	\$94,516	\$120,208	\$54,942
Other Protection	\$374,129	\$310,523	\$230,078	\$140,503	\$34,045
Sub-Total	\$2,497,012	\$2,975,263	\$2,944,813	\$3,385,981	\$2,250,452
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$15,412	--	--	\$16,847	--
Sanitation and Waste Removal	\$1,079,080	\$733,804	\$585,270	\$631,480	\$615,176
Maintenance of General Buildings and Grounds	\$313,398	\$422,876	\$277,749	\$137,988	\$151,470
Sub-Total	\$1,407,890	\$1,156,680	\$863,019	\$786,315	\$766,646
Health and Welfare					
Health	\$172,007	\$131,531	\$314,201	\$133,878	\$79,422
Mental Health and Mental Retardation	\$818,926	\$89,132	\$1,717,540	\$891,617	\$1,227,350
Welfare/Social Services	\$1,432,499	\$1,561,463	\$2,518,617	\$1,318,986	\$1,560,138
Sub-Total	\$2,423,432	\$1,782,126	\$4,550,358	\$2,344,481	\$2,866,910
Education					
Instruction	\$11,428,995	\$12,153,427	\$14,499,138	\$9,140,995	\$12,665,720
Administration, Attendance, and Health	\$1,110,403	\$1,167,940	\$840,741	\$499,412	\$708,903
Pupil Transportation Services	\$1,557,423	\$1,274,307	\$876,518	\$827,224	\$1,193,828
Operation and Maintenance Services	\$1,797,101	\$1,517,918	\$1,553,832	\$1,017,397	\$1,707,934
School Food Services and Other Non-Instructional Operations	\$690,538	\$547,163	\$894,042	\$468,824	\$858,083
Contributions to Community Colleges	\$3,000	\$3,340	\$23,025	\$10,604	\$3,678
Sub-Total	\$16,587,460	\$16,664,095	\$18,687,296	\$11,964,456	\$17,138,146
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$188,309	\$993	\$140,006	\$51,069	--
Cultural Enrichment	--	--	\$26,700	--	--
Public Libraries	\$236,513	\$98,811	\$83,247	\$74,000	\$125,545
Sub-Total	\$424,822	\$99,804	\$249,953	\$125,069	\$125,545
Community Development					
Planning and Community Development	\$894,159	\$801,219	\$1,497,102	\$179,781	\$961,170
Environmental Management	\$17,104	\$76,005	\$20,012	\$27,789	\$7,415
Cooperative Extension Program	\$57,616	\$48,364	\$243,403	\$46,370	\$22,721
Sub-Total	\$968,879	\$925,588	\$1,760,517	\$253,940	\$991,306
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$26,325,014	\$26,065,644	\$31,050,499	\$20,438,559	\$25,170,066

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$110,158	\$91,912	\$123,040	\$105,154	\$64,610
General and Financial Administration	\$1,318,457	\$1,525,683	\$620,963	\$1,506,725	\$1,234,572
Board of Elections	\$95,260	\$19,862	\$80,568	\$143,183	\$82,510
Sub-Total	\$1,523,875	\$1,637,457	\$824,571	\$1,755,062	\$1,381,692
Judicial Administration					
Courts	\$728,184	\$290,885	\$376,781	\$1,488,634	\$790,805
Commonwealth's Attorney	\$213,358	\$220,968	\$221,259	\$411,786	\$269,032
Sub-Total	\$941,542	\$511,853	\$598,040	\$1,900,420	\$1,059,837
Public Safety					
Law Enforcement and Traffic Control	\$1,480,470	\$1,732,745	\$921,299	\$3,675,842	\$1,758,054
Fire and Rescue Services	\$999,142	\$243,758	\$765,679	\$1,285,130	\$929,575
Correction and Detention	\$1,649,621	\$996,091	\$654,788	\$2,093,802	\$439,615
Inspections	\$229,422	\$264,195	\$68,110	\$231,194	\$266,120
Other Protection	\$1,093,928	\$872,647	\$300,787	\$2,343,831	\$182,149
Sub-Total	\$5,452,583	\$4,109,436	\$2,710,663	\$9,629,799	\$3,575,513
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2,817	--	--	--
Sanitation and Waste Removal	\$1,187,092	\$801,537	\$558,787	\$1,586,426	\$772,863
Maintenance of General Buildings and Grounds	\$369,577	\$257,242	\$303,040	\$767,551	\$642,227
Sub-Total	\$1,556,669	\$1,061,596	\$861,827	\$2,353,977	\$1,415,090
Health and Welfare					
Health	\$264,098	\$202,638	\$107,841	\$464,772	\$137,508
Mental Health and Mental Retardation	\$2,389,375	\$896,378	\$2,638,001	\$3,939,535	\$1,991,891
Welfare/Social Services	\$2,680,374	\$3,286,657	\$1,698,139	\$6,029,518	\$2,324,758
Sub-Total	\$5,333,847	\$4,385,673	\$4,443,981	\$10,433,825	\$4,454,157
Education					
Instruction	\$25,168,111	\$17,524,409	\$13,403,053	\$44,170,419	\$21,172,383
Administration, Attendance, and Health	\$948,680	\$1,027,922	\$621,013	\$1,797,905	\$1,415,407
Pupil Transportation Services	\$2,396,095	\$1,455,585	\$1,434,743	\$4,579,344	\$1,862,725
Operation and Maintenance Services	\$2,826,743	\$2,635,076	\$1,426,599	\$4,657,385	\$3,008,691
School Food Services and Other Non-Instructional Operations	\$1,108,586	\$1,105,468	\$1,008,313	\$2,937,060	\$790,573
Contributions to Community Colleges	\$103,273	\$17,915	\$20,647	--	\$13,103
Sub-Total	\$32,551,488	\$23,766,375	\$17,914,368	\$58,142,113	\$28,262,882
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$912,098	\$158,036	\$225,787	\$45,353	\$167,950
Cultural Enrichment	\$50,576	\$750	\$2,235	\$15,595	--
Public Libraries	\$601,036	\$231,976	\$361,825	\$736,201	\$184,173
Sub-Total	\$1,563,710	\$390,762	\$589,847	\$797,149	\$352,123
Community Development					
Planning and Community Development	\$888,246	\$351,661	\$1,035,647	\$7,438,525	\$410,269
Environmental Management	\$34,420	\$48,351	\$71,686	\$70,228	\$58,978
Cooperative Extension Program	\$73,349	\$86,505	\$67,696	\$85,066	\$35,832
Sub-Total	\$996,015	\$486,517	\$1,175,029	\$7,593,819	\$505,079
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$49,919,729	\$36,349,669	\$29,118,326	\$92,606,164	\$41,006,373

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$83,902	\$231,909	\$1,211,000	\$132,567	\$48,998
General and Financial Administration	\$942,507	\$2,096,306	\$26,375,000	\$1,567,119	\$608,553
Board of Elections	\$84,195	\$144,076	\$918,000	\$94,504	\$69,963
Sub-Total	\$1,110,604	\$2,472,291	\$28,504,000	\$1,794,190	\$727,514
Judicial Administration					
Courts	\$1,072,518	\$1,239,638	\$9,193,000	\$922,569	\$164,690
Commonwealth's Attorney	\$279,427	\$366,788	\$2,459,000	\$401,600	\$168,386
Sub-Total	\$1,351,945	\$1,606,426	\$11,652,000	\$1,324,169	\$333,076
Public Safety					
Law Enforcement and Traffic Control	\$1,110,061	\$3,634,225	\$43,298,000	\$2,197,706	\$538,022
Fire and Rescue Services	\$534,096	\$1,052,416	\$39,258,000	\$629,334	\$455,998
Correction and Detention	\$1,035,285	\$2,308,302	\$23,265,000	\$3,430,417	\$497,367
Inspections	\$37,678	\$468,884	\$7,476,000	\$73,212	\$127,641
Other Protection	\$52,672	\$245,417	\$7,787,000	\$473,365	\$128,872
Sub-Total	\$2,769,792	\$7,709,244	\$121,084,000	\$6,804,034	\$1,747,900
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2,242	\$7,355,000	--	--
Sanitation and Waste Removal	\$777,071	\$453,755	\$11,005,000	\$2,730,922	\$421,427
Maintenance of General Buildings and Grounds	\$541,300	\$1,001,436	\$12,102,000	\$698,425	\$146,720
Sub-Total	\$1,318,371	\$1,457,433	\$30,462,000	\$3,429,347	\$568,147
Health and Welfare					
Health	\$126,987	\$141,873	\$3,912,000	\$272,723	\$90,508
Mental Health and Mental Retardation	\$1,940,125	\$1,201,495	\$15,890,000	\$2,930,119	\$644,634
Welfare/Social Services	\$2,202,754	\$2,264,989	\$33,429,000	\$5,295,774	\$1,120,216
Sub-Total	\$4,269,866	\$3,608,357	\$53,231,000	\$8,498,616	\$1,855,358
Education					
Instruction	\$14,579,404	\$29,355,569	\$356,286,000	\$25,391,957	\$6,227,272
Administration, Attendance, and Health	\$959,217	\$2,342,382	\$18,703,000	\$3,037,784	\$730,527
Pupil Transportation Services	\$1,485,304	\$3,101,629	\$33,997,000	\$1,642,490	\$578,130
Operation and Maintenance Services	\$1,749,631	\$5,052,550	\$50,478,000	\$3,827,430	\$721,946
School Food Services and Other Non-Instructional Operations	\$911,399	\$1,677,824	\$19,950,000	\$2,286,485	\$378,784
Contributions to Community Colleges	\$5,400	\$22,388	--	\$13,458	\$2,707
Sub-Total	\$19,690,355	\$41,552,342	\$479,414,000	\$36,199,604	\$8,639,366
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$73,200	\$434,567	\$21,395,000	\$513,477	\$7,050
Cultural Enrichment	\$8,863	--	--	\$19,253	--
Public Libraries	\$84,000	\$310,091	\$10,389,000	\$495,188	\$126,072
Sub-Total	\$166,063	\$744,658	\$31,784,000	\$1,027,918	\$133,122
Community Development					
Planning and Community Development	\$246,996	\$403,590	\$30,000,000	\$1,943,036	\$175,445
Environmental Management	\$11,375	\$6,000	\$2,807,000	\$5,000	--
Cooperative Extension Program	\$81,425	\$66,301	\$945,000	\$86,874	\$46,796
Sub-Total	\$339,796	\$475,891	\$33,752,000	\$2,034,910	\$222,241
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$31,016,792	\$59,626,642	\$789,883,000	\$61,112,788	\$14,226,724

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$105,313	\$277,136	\$63,949	\$138,804	\$144,529
General and Financial Administration	\$468,643	\$5,221,115	\$841,924	\$2,837,606	\$925,786
Board of Elections	\$54,669	\$190,719	\$97,762	\$162,348	\$115,439
Sub-Total	\$628,625	\$5,688,970	\$1,003,635	\$3,138,758	\$1,185,754
Judicial Administration					
Courts	\$383,735	\$2,233,858	\$221,863	\$1,330,883	\$660,608
Commonwealth's Attorney	\$233,136	\$606,417	\$316,211	\$815,665	\$235,398
Sub-Total	\$616,871	\$2,840,275	\$538,074	\$2,146,548	\$896,006
Public Safety					
Law Enforcement and Traffic Control	\$847,232	\$9,235,126	\$1,265,424	\$3,584,986	\$1,332,054
Fire and Rescue Services	\$97,828	\$8,482,153	\$1,085,570	\$3,143,630	\$294,649
Correction and Detention	\$1,472,139	\$4,902,539	\$1,848,768	\$3,620,992	\$1,474,769
Inspections	\$86,236	\$650,066	\$191,329	\$452,835	\$77,563
Other Protection	\$53,891	\$241,880	\$550,321	\$297,188	\$394,553
Sub-Total	\$2,557,326	\$23,511,764	\$4,941,412	\$11,099,631	\$3,573,588
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$80,577	--	\$200,200
Sanitation and Waste Removal	\$440,009	\$5,393,513	\$1,490,543	\$3,181,291	\$2,294,704
Maintenance of General Buildings and Grounds	\$143,192	\$6,253,642	\$351,038	\$1,266,317	\$574,932
Sub-Total	\$583,201	\$11,647,155	\$1,922,158	\$4,447,608	\$3,069,836
Health and Welfare					
Health	\$127,848	\$430,511	\$252,784	\$487,938	\$257,838
Mental Health and Mental Retardation	\$622,388	\$3,251,393	\$2,959,031	\$3,452,595	\$5,823,156
Welfare/Social Services	\$1,055,966	\$8,407,452	\$1,885,599	\$6,517,283	\$4,599,694
Sub-Total	\$1,806,202	\$12,089,356	\$5,097,414	\$10,457,816	\$10,680,688
Education					
Instruction	\$6,683,562	\$82,238,739	\$16,144,513	\$68,453,334	\$20,782,762
Administration, Attendance, and Health	\$537,472	\$5,781,076	\$1,591,971	\$2,239,977	\$965,735
Pupil Transportation Services	\$573,184	\$4,651,474	\$1,757,064	\$5,080,743	\$1,901,366
Operation and Maintenance Services	\$939,801	\$10,097,091	\$2,607,370	\$7,751,893	\$2,954,321
School Food Services and Other Non-Instructional Operations	\$374,098	\$3,972,000	\$855,331	\$4,090,847	\$1,323,131
Contributions to Community Colleges	\$11,677	--	\$14,911	--	\$62,000
Sub-Total	\$9,119,794	\$106,740,380	\$22,971,160	\$87,616,794	\$27,989,315
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$107,473	\$3,323,274	\$524,138	\$1,072,904	\$147,479
Cultural Enrichment	--	\$165,177	--	--	--
Public Libraries	\$41,080	\$2,147,666	\$632,872	\$1,123,336	\$290,291
Sub-Total	\$148,553	\$5,636,117	\$1,157,010	\$2,196,240	\$437,770
Community Development					
Planning and Community Development	\$154,630	\$1,106,116	\$1,074,795	\$1,077,056	\$7,145,062
Environmental Management	\$70,062	--	\$64,851	\$141,203	\$29,092
Cooperative Extension Program	\$84,518	\$251,182	\$68,285	\$176,512	\$132,536
Sub-Total	\$309,210	\$1,357,298	\$1,207,931	\$1,394,771	\$7,306,690
Nondepartmental/1					
Sub-Total	--	--	\$1,068,892	--	--
Grand Total	\$15,769,782	\$169,511,315	\$39,907,686	\$122,498,166	\$55,139,647

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$93,299	\$184,544	\$301,444	\$98,309	\$291,623
General and Financial Administration	\$1,066,864	\$1,244,492	\$706,723	\$651,465	\$7,019,891
Board of Elections	\$31,444	\$84,169	\$82,063	\$175,221	\$191,900
Sub-Total	\$1,191,607	\$1,513,205	\$1,090,230	\$924,995	\$7,503,414
Judicial Administration					
Courts	\$483,376	\$461,735	\$578,679	\$566,449	\$2,444,468
Commonwealth's Attorney	\$185,420	\$303,686	\$295,096	\$339,983	\$893,982
Sub-Total	\$668,796	\$765,421	\$873,775	\$906,432	\$3,338,450
Public Safety					
Law Enforcement and Traffic Control	\$1,842,391	\$1,704,640	\$2,044,946	\$1,140,908	\$6,959,438
Fire and Rescue Services	\$453,448	\$1,218,218	\$317,783	\$982,771	\$5,696,587
Correction and Detention	\$489,240	\$1,466,483	\$754,399	\$1,882,681	\$5,062,471
Inspections	\$62,986	\$301,037	\$232,979	\$45,477	\$2,434,265
Other Protection	\$340,767	\$974,033	\$590,039	\$287,544	\$2,369,640
Sub-Total	\$3,188,832	\$5,664,411	\$3,940,146	\$4,339,381	\$22,522,401
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$792	--	--	\$34,599	\$640,780
Sanitation and Waste Removal	\$784,828	\$2,809,367	\$1,309,118	\$1,267,496	\$2,988,163
Maintenance of General Buildings and Grounds	\$473,456	\$414,086	\$486,992	\$378,234	\$1,794,787
Sub-Total	\$1,259,076	\$3,223,453	\$1,796,110	\$1,680,329	\$5,423,730
Health and Welfare					
Health	\$200,650	\$248,132	\$438,509	\$268,133	\$576,427
Mental Health and Mental Retardation	\$1,389,106	\$2,522,932	\$5,972,755	\$1,383,022	\$4,253,575
Welfare/Social Services	\$3,068,354	\$4,087,409	\$4,558,050	\$1,802,575	\$11,242,983
Sub-Total	\$4,658,110	\$6,858,473	\$10,969,314	\$3,453,730	\$16,072,985
Education					
Instruction	\$19,440,584	\$31,269,476	\$28,355,818	\$15,410,809	\$116,688,021
Administration, Attendance, and Health	\$611,715	\$1,459,827	\$1,271,427	\$940,315	\$5,639,696
Pupil Transportation Services	\$1,443,816	\$2,412,651	\$1,477,252	\$1,992,035	\$9,883,873
Operation and Maintenance Services	\$3,451,659	\$3,993,874	\$2,889,488	\$2,484,611	\$13,133,525
School Food Services and Other Non-Instructional Operations	\$1,225,925	\$1,250,854	\$1,714,201	\$1,123,931	\$5,417,449
Contributions to Community Colleges	\$21,443	\$17,598	\$38,012	--	\$19,871
Sub-Total	\$26,195,142	\$40,404,280	\$35,746,198	\$21,951,701	\$150,782,435
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$289,120	\$822,610	\$26,422	--	\$1,928,157
Cultural Enrichment	--	\$24,587	--	\$20,000	\$12,307
Public Libraries	\$304,591	\$377,129	\$721,154	\$261,786	\$3,071,501
Sub-Total	\$593,711	\$1,224,326	\$747,576	\$281,786	\$5,011,965
Community Development					
Planning and Community Development	\$193,614	\$519,105	\$1,623,278	\$282,473	\$1,924,268
Environmental Management	\$26,400	\$36,019	\$16,069	\$6,410	\$13,230
Cooperative Extension Program	\$50,030	\$124,436	\$62,278	\$44,018	\$115,493
Sub-Total	\$270,044	\$679,560	\$1,701,625	\$332,901	\$2,052,991
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$38,025,318	\$60,333,129	\$56,864,974	\$33,871,255	\$212,708,371

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$687,502	\$80,468	\$149,810	\$63,359	\$391,124
General and Financial Administration	\$6,366,017	\$927,988	\$956,303	\$1,223,347	\$1,717,204
Board of Elections	\$276,308	\$63,123	\$92,318	\$134,547	\$95,721
Sub-Total	\$7,329,827	\$1,071,579	\$1,198,431	\$1,421,253	\$2,204,049
Judicial Administration					
Courts	\$2,537,338	\$346,068	\$544,290	\$904,228	\$523,719
Commonwealth's Attorney	\$1,205,828	\$97,921	\$297,579	\$507,295	\$419,947
Sub-Total	\$3,743,166	\$443,989	\$841,869	\$1,411,523	\$943,666
Public Safety					
Law Enforcement and Traffic Control	\$10,846,922	\$673,072	\$1,656,554	\$1,418,041	\$1,070,419
Fire and Rescue Services	\$6,804,122	\$247,331	\$490,216	\$446,860	\$1,592,503
Correction and Detention	\$9,856,702	\$462,568	\$209,247	\$3,266,263	\$2,760,480
Inspections	\$3,009,233	\$86,412	\$71,892	\$160,355	\$265,669
Other Protection	\$527,091	\$59,253	\$68,619	\$655,236	\$435,210
Sub-Total	\$31,044,070	\$1,528,636	\$2,496,528	\$5,946,755	\$6,124,281
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$39,632	\$607,593	\$644,718
Sanitation and Waste Removal	\$3,090,171	\$594,730	\$178,770	\$1,861,933	\$2,301,647
Maintenance of General Buildings and Grounds	\$2,358,937	\$315,489	\$360,163	\$1,403,764	\$241,667
Sub-Total	\$5,449,108	\$910,219	\$578,565	\$3,873,290	\$3,188,032
Health and Welfare					
Health	\$489,620	\$171,932	\$130,589	\$195,516	\$211,252
Mental Health and Mental Retardation	\$3,885,913	\$1,177,389	\$1,163,433	\$6,192,719	\$1,880,719
Welfare/Social Services	\$10,025,853	\$1,793,755	\$2,182,407	\$6,686,189	\$5,631,175
Sub-Total	\$14,401,386	\$3,143,076	\$3,476,429	\$13,074,424	\$7,723,146
Education					
Instruction	\$133,283,005	\$9,096,264	\$10,641,323	\$36,839,333	\$28,806,379
Administration, Attendance, and Health	\$7,956,169	\$639,407	\$505,941	\$1,396,150	\$1,252,708
Pupil Transportation Services	\$8,875,539	\$707,154	\$1,364,150	\$2,423,863	\$1,801,349
Operation and Maintenance Services	\$13,993,686	\$1,491,639	\$1,623,655	\$4,121,113	\$3,821,628
School Food Services and Other Non-Instructional Operations	\$6,460,384	\$764,525	\$766,393	\$2,457,003	\$1,381,896
Contributions to Community Colleges	\$11,580	\$788	\$1,819	\$78,208	\$18,951
Sub-Total	\$170,580,363	\$12,699,777	\$14,903,281	\$47,315,670	\$37,082,911
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,597,994	\$278,052	\$2,000	\$326,328	\$810,234
Cultural Enrichment	--	\$7,000	\$15,000	\$89,500	\$17,000
Public Libraries	\$3,620,021	\$175,446	\$166,996	\$671,282	\$297,962
Sub-Total	\$7,218,015	\$460,498	\$183,996	\$1,087,110	\$1,125,196
Community Development					
Planning and Community Development	\$2,524,363	\$255,417	\$209,551	\$1,132,727	\$1,982,572
Environmental Management	\$60,545	\$8,400	\$118,117	\$25,800	\$49,282
Cooperative Extension Program	\$159,739	\$54,598	\$37,094	\$77,384	\$72,046
Sub-Total	\$2,744,647	\$318,415	\$364,762	\$1,235,911	\$2,103,900
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$242,510,582	\$20,576,189	\$24,043,861	\$75,365,936	\$60,495,181

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$110,091	\$42,858	\$242,337	\$189,502	\$241,695
General and Financial Administration	\$1,571,882	\$1,109,064	\$1,687,136	\$960,473	\$5,068,155
Board of Elections	\$142,921	\$82,453	\$107,159	\$78,331	\$176,456
Sub-Total	\$1,824,894	\$1,234,375	\$2,036,632	\$1,228,306	\$5,486,306
Judicial Administration					
Courts	\$877,225	\$681,844	\$1,168,316	\$502,222	\$1,548,765
Commonwealth's Attorney	\$394,857	\$240,141	\$466,233	\$284,421	\$755,320
Sub-Total	\$1,272,082	\$921,985	\$1,634,549	\$786,643	\$2,304,085
Public Safety					
Law Enforcement and Traffic Control	\$3,428,342	\$1,295,942	\$2,853,979	\$1,943,272	\$4,750,847
Fire and Rescue Services	\$1,069,029	\$268,398	\$300,186	\$252,703	\$7,586,070
Correction and Detention	\$1,205,382	\$3,308,288	\$1,873,475	\$2,047,972	\$5,989,583
Inspections	\$141,314	\$92,517	\$185,963	\$156,474	\$693,896
Other Protection	\$601,503	\$206,040	\$409,778	\$311,131	\$1,316,741
Sub-Total	\$6,445,570	\$5,171,185	\$5,623,381	\$4,711,552	\$20,337,137
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,985	\$71,698	\$690,870	--	\$1,300
Sanitation and Waste Removal	\$1,766,585	\$1,024,913	\$2,114,827	\$1,266,953	\$4,154,533
Maintenance of General Buildings and Grounds	\$1,006,927	\$339,093	\$370,264	\$763,106	\$4,755,242
Sub-Total	\$2,775,497	\$1,435,704	\$3,175,961	\$2,030,059	\$8,911,075
Health and Welfare					
Health	\$466,249	\$186,120	\$399,490	\$270,000	\$2,040,258
Mental Health and Mental Retardation	\$5,015,911	\$1,363,585	\$3,276,907	\$5,287,258	\$3,579,493
Welfare/Social Services	\$5,006,599	\$1,904,208	\$6,601,638	\$3,770,786	\$4,454,086
Sub-Total	\$10,488,759	\$3,453,913	\$10,278,035	\$9,328,044	\$10,073,837
Education					
Instruction	\$39,169,560	\$9,497,876	\$40,073,772	\$22,908,997	\$60,976,914
Administration, Attendance, and Health	\$1,616,621	\$495,058	\$1,483,328	\$690,101	\$5,998,711
Pupil Transportation Services	\$3,170,609	\$1,279,827	\$2,095,191	\$1,760,821	\$4,858,132
Operation and Maintenance Services	\$5,254,832	\$1,975,793	\$4,304,334	\$3,358,949	\$9,056,689
School Food Services and Other Non-Instructional Operations	\$2,433,476	\$710,949	\$3,928,457	\$1,490,615	\$2,836,160
Contributions to Community Colleges	\$124,003	\$7,185	\$97,836	\$36,793	--
Sub-Total	\$51,769,101	\$13,966,688	\$51,982,918	\$30,246,276	\$83,726,606
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$700,889	\$203,149	\$34,990	\$333,734	\$1,359,283
Cultural Enrichment	\$265,000	\$25,487	\$5,000	--	\$989,982
Public Libraries	\$1,050,652	\$345,190	\$970,300	\$332,035	\$1,856,294
Sub-Total	\$2,016,541	\$573,826	\$1,010,290	\$665,769	\$4,205,559
Community Development					
Planning and Community Development	\$1,793,652	\$375,722	\$800,117	\$561,819	\$3,214,979
Environmental Management	\$28,700	\$6,600	--	\$5,400	\$616,582
Cooperative Extension Program	\$61,505	\$45,162	\$41,934	\$41,024	\$64,522
Sub-Total	\$1,883,857	\$427,484	\$842,051	\$608,243	\$3,896,083
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$78,476,301	\$27,185,160	\$76,583,817	\$49,604,892	\$138,940,688

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2003

[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	\$778,344	\$42,610	\$48,491	\$27,332	\$180,841
General and Financial Administration	\$23,391,443	\$866,770	\$1,754,225	\$729,669	\$7,143,556
Board of Elections	\$874,024	\$50,260	\$116,832	\$45,267	\$207,266
Sub-Total	\$25,043,811	\$959,640	\$1,919,548	\$802,268	\$7,531,663
Judicial Administration					
Courts	\$10,287,848	\$159,701	\$710,428	\$363,444	\$1,979,254
Commonwealth's Attorney	\$2,373,368	\$17,256	\$377,699	\$160,543	\$713,421
Sub-Total	\$12,661,216	\$176,957	\$1,088,127	\$523,987	\$2,692,675
Public Safety					
Law Enforcement and Traffic Control	\$40,339,853	\$1,449,239	\$4,480,745	\$909,519	\$9,873,731
Fire and Rescue Services	\$24,588,540	\$92,458	\$2,754,545	\$113,591	\$5,626,435
Correction and Detention	\$11,173,334	\$115,015	\$2,331,167	\$510,730	\$6,656,342
Inspections	\$4,419,707	\$275,011	\$140,530	\$130,739	\$552,677
Other Protection	\$2,792,472	\$144,912	\$178,521	\$192,634	\$1,238,622
Sub-Total	\$83,313,906	\$2,076,635	\$9,885,508	\$1,857,213	\$23,947,807
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17,579,656	\$1,108,607	\$1,830,018	\$954,927	\$6,706,427
Sanitation and Waste Removal	\$5,898,627	\$839,624	\$6,751,090	\$367,515	\$2,958,482
Maintenance of General Buildings and Grounds	\$8,754,269	\$953,372	\$229,242	\$265,881	\$988,260
Sub-Total	\$32,232,552	\$2,901,603	\$8,810,350	\$1,588,323	\$10,653,169
Health and Welfare					
Health	\$6,595,576	\$89,948	\$381,178	\$74,175	\$642,680
Mental Health and Mental Retardation	\$22,947,175	\$419,830	\$2,910,292	\$864,468	\$9,538,974
Welfare/Social Services	\$44,744,432	\$390,895	\$3,483,498	\$878,436	\$21,837,835
Sub-Total	\$74,287,183	\$900,673	\$6,774,968	\$1,817,079	\$32,019,489
Education					
Instruction	\$114,605,744	\$4,494,706	\$14,941,015	\$6,696,910	\$38,551,871
Administration, Attendance, and Health	\$9,618,772	\$565,290	\$1,064,945	\$482,505	\$2,888,778
Pupil Transportation Services	\$4,233,267	\$440,705	\$459,920	\$663,139	\$1,988,793
Operation and Maintenance Services	\$12,922,728	--	\$1,499,369	\$985,603	\$6,469,926
School Food Services and Other Non-Instructional Operations	\$4,704,924	--	\$851,375	\$378,141	\$1,688,783
Contributions to Community Colleges	\$13,246	\$9,907	\$25,292	\$6,620	\$7,047
Sub-Total	\$146,098,681	\$5,510,608	\$18,841,916	\$9,212,918	\$51,595,198
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15,643,020	\$664,167	\$2,314,952	\$289,229	\$6,037,939
Cultural Enrichment	\$2,471,505	\$79,477	\$5,000	--	\$154,310
Public Libraries	\$5,658,372	\$184,116	\$423,400	\$119,939	\$1,171,665
Sub-Total	\$23,772,897	\$927,760	\$2,743,352	\$409,168	\$7,363,914
Community Development					
Planning and Community Development	\$11,645,787	\$648,567	\$1,106,878	\$206,813	\$6,146,745
Environmental Management	\$744,754	\$1,700	\$42,768	\$597	--
Cooperative Extension Program	--	\$3,713	--	--	\$41,641
Sub-Total	\$12,390,541	\$653,980	\$1,149,646	\$207,410	\$6,188,386
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$409,800,787	\$14,107,856	\$51,213,415	\$16,418,366	\$141,992,301

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2003

[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	\$787,605	\$151,348	\$60,301	\$155,534	\$146,190
General and Financial Administration	\$17,946,860	\$1,963,742	\$937,540	\$2,780,371	\$1,074,057
Board of Elections	\$447,279	\$115,407	\$59,394	\$121,984	\$44,256
Sub-Total	\$19,181,744	\$2,230,497	\$1,057,235	\$3,057,889	\$1,264,503
Judicial Administration					
Courts	\$9,849,760	\$881,485	\$285,926	\$1,284,212	\$1,791,591
Commonwealth's Attorney	\$1,947,069	\$492,049	\$6,595	\$661,264	--
Sub-Total	\$11,796,829	\$1,373,534	\$292,521	\$1,945,476	\$1,791,591
Public Safety					
Law Enforcement and Traffic Control	\$32,492,767	\$4,161,728	\$1,070,064	\$7,967,185	\$2,248,252
Fire and Rescue Services	\$30,154,048	\$2,521,521	\$214,743	\$6,466,701	\$389,721
Correction and Detention	\$16,244,188	\$4,031,262	\$75,456	\$4,453,498	\$1,741,321
Inspections	\$2,582,851	\$173,689	\$101,983	\$451,578	\$78,229
Other Protection	\$852,597	\$100,774	\$503,352	\$1,356,565	\$135,679
Sub-Total	\$82,326,451	\$10,988,974	\$1,965,598	\$20,695,527	\$4,593,202
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$24,156,930	\$2,077,798	\$1,143,835	\$7,161,350	\$710,192
Sanitation and Waste Removal	\$15,015,946	\$1,102,994	\$700,291	\$3,446,671	\$832,757
Maintenance of General Buildings and Grounds	\$7,226,265	\$451,993	\$611,989	\$2,229,889	\$253,053
Sub-Total	\$46,399,141	\$3,632,785	\$2,456,115	\$12,837,910	\$1,796,002
Health and Welfare					
Health	\$5,557,580	\$151,360	\$73,885	\$522,289	\$48,831
Mental Health and Mental Retardation	\$10,520,496	\$1,522,917	\$1,057,214	\$4,650,815	\$984,150
Welfare/Social Services	\$22,118,497	\$2,106,294	\$1,166,694	\$8,747,001	\$1,377,673
Sub-Total	\$38,196,573	\$3,780,571	\$2,297,793	\$13,920,105	\$2,410,654
Education					
Instruction	\$231,038,011	\$20,201,654	\$6,601,160	\$46,254,622	\$4,180,794
Administration, Attendance, and Health	\$9,850,873	\$1,070,548	\$501,317	\$2,459,299	\$294,917
Pupil Transportation Services	\$15,079,682	\$395,861	\$214,005	\$1,706,290	\$552,654
Operation and Maintenance Services	\$31,430,870	\$2,033,524	\$766,831	\$9,246,860	\$773,465
School Food Services and Other Non-Instructional Operations	\$9,538,906	\$768,777	\$343,812	\$2,862,782	\$334,411
Contributions to Community Colleges	\$78,000	\$6,577	\$3,314	\$9,296	\$1,408
Sub-Total	\$297,016,342	\$24,476,941	\$8,430,439	\$62,539,149	\$6,137,649
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4,068,638	\$1,215,705	\$1,079,273	\$4,209,636	\$201,394
Cultural Enrichment	\$170,433	\$73,701	\$211,867	\$368,800	--
Public Libraries	\$5,684,128	\$602,653	\$131,894	\$974,565	\$133,363
Sub-Total	\$9,923,199	\$1,892,059	\$1,423,034	\$5,553,001	\$334,757
Community Development					
Planning and Community Development	\$9,566,572	\$208,089	\$548,835	\$2,316,704	\$918,335
Environmental Management	--	\$2,401	\$2,000	--	--
Cooperative Extension Program	\$340,157	--	\$13,718	\$23,213	\$23,871
Sub-Total	\$9,906,729	\$210,490	\$564,553	\$2,339,917	\$942,206
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$514,747,008	\$48,585,851	\$18,487,288	\$122,888,974	\$19,270,564

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$206,989	\$112,894	\$257,661	\$268,053	\$9,427
General and Financial Administration	\$4,423,905	\$2,359,739	\$1,579,235	\$3,120,120	\$1,228,062
Board of Elections	\$147,713	\$97,141	\$92,400	\$137,718	\$46,342
Sub-Total	\$4,778,607	\$2,569,774	\$1,929,296	\$3,525,891	\$1,283,831
Judicial Administration					
Courts	\$475,866	\$399,185	\$227,989	\$1,400,309	\$214,109
Commonwealth's Attorney	\$18,994	\$30,545	--	\$608,268	--
Sub-Total	\$494,860	\$429,730	\$227,989	\$2,008,577	\$214,109
Public Safety					
Law Enforcement and Traffic Control	\$7,848,569	\$4,828,681	\$2,751,735	\$5,087,201	\$1,386,076
Fire and Rescue Services	\$5,730,502	\$1,339,758	\$1,022,908	\$3,289,414	\$4,945
Correction and Detention	\$645,724	\$1,184,439	\$624,534	\$5,596,406	\$46,279
Inspections	\$1,003,614	\$188,056	\$268,154	\$546,436	\$58,432
Other Protection	--	\$75,153	\$124,477	\$869,141	\$46,720
Sub-Total	\$15,228,409	\$7,616,087	\$4,791,808	\$15,388,598	\$1,542,452
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,341,259	\$1,668,098	\$2,503,733	\$2,769,018	\$1,484,400
Sanitation and Waste Removal	\$1,801,450	\$882,632	\$706,960	\$2,220,401	\$1,087,588
Maintenance of General Buildings and Grounds	\$994,643	\$1,765,356	\$856,976	\$1,132,680	\$79,049
Sub-Total	\$8,137,352	\$4,316,086	\$4,067,669	\$6,122,099	\$2,651,037
Health and Welfare					
Health	\$669,287	\$137,141	\$152,672	\$140,859	\$205,482
Mental Health and Mental Retardation	\$1,803,610	\$811,625	\$1,003,803	\$3,720,779	\$1,391,721
Welfare/Social Services	\$1,554,011	\$2,046,874	\$1,541,565	\$3,878,855	\$1,259,439
Sub-Total	\$4,026,908	\$2,995,640	\$2,698,040	\$7,740,493	\$2,856,642
Education					
Instruction	\$20,603,945	\$18,120,514	\$9,690,944	\$17,029,338	\$7,061,663
Administration, Attendance, and Health	\$1,779,667	\$2,178,221	\$752,671	\$1,488,402	\$413,173
Pupil Transportation Services	\$1,265,690	\$445,719	\$487,868	\$842,683	\$255,316
Operation and Maintenance Services	\$2,612,395	\$2,434,437	\$2,183,926	\$2,261,565	\$781,876
School Food Services and Other Non-Instructional Operations	\$1,127,712	\$1,582,821	\$791,446	\$873,094	\$490,947
Contributions to Community Colleges	\$2,220	\$15,951	--	\$76,074	\$8,043
Sub-Total	\$27,391,629	\$24,777,663	\$13,906,855	\$22,571,156	\$9,011,018
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,637,257	\$856,024	\$583,700	\$1,977,785	\$695,517
Cultural Enrichment	\$41,293	\$449,092	--	\$187,462	\$20,312
Public Libraries	\$582,236	\$1,480,421	\$670,613	\$853,718	\$230,892
Sub-Total	\$3,260,786	\$2,785,537	\$1,254,313	\$3,018,965	\$946,721
Community Development					
Planning and Community Development	\$2,506,176	\$1,009,405	\$422,220	\$2,388,994	\$116,878
Environmental Management	--	\$7,300	--	\$10,000	\$18,074
Cooperative Extension Program	\$30,566	--	--	--	\$4,700
Sub-Total	\$2,536,742	\$1,016,705	\$422,220	\$2,398,994	\$139,652
Nondepartmental/1					
Sub-Total	--	--	\$567,932	--	--
Grand Total	\$65,855,293	\$46,507,222	\$29,866,122	\$62,774,773	\$18,645,462

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$572,798	\$96,671	\$371,469	\$22,302	\$10,773
General and Financial Administration	\$12,741,158	\$1,917,112	\$2,718,429	\$735,027	\$9,559,765
Board of Elections	\$358,918	\$98,150	\$101,773	\$78,693	\$159,566
Sub-Total	\$13,672,874	\$2,111,933	\$3,191,671	\$836,022	\$9,730,104
Judicial Administration					
Courts	\$3,255,459	\$346,065	\$774,408	\$55,920	\$2,822,215
Commonwealth's Attorney	\$1,959,526	\$79,673	\$410,317	--	\$1,320,913
Sub-Total	\$5,214,985	\$425,738	\$1,184,725	\$55,920	\$4,143,128
Public Safety					
Law Enforcement and Traffic Control	\$21,864,856	\$4,987,735	\$4,390,836	\$1,282,024	\$14,183,157
Fire and Rescue Services	\$14,354,870	\$4,605,457	\$2,479,449	\$907,736	\$11,641,858
Correction and Detention	\$13,081,752	\$1,028,009	\$3,571,395	\$11,800	\$11,208,101
Inspections	\$1,991,085	\$449,704	\$255,418	\$13,996	\$654,017
Other Protection	\$2,441,719	\$85,282	\$365,369	\$67,674	\$848,445
Sub-Total	\$53,734,282	\$11,156,187	\$11,062,467	\$2,283,230	\$38,535,578
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$9,750,904	\$7,783,072	\$2,637,262	\$1,100,415	\$9,659,739
Sanitation and Waste Removal	\$8,034,522	\$3,249,621	\$1,047,693	\$735,813	\$4,305,098
Maintenance of General Buildings and Grounds	\$5,347,873	\$412,178	\$639,023	\$295,029	\$3,004,123
Sub-Total	\$23,133,299	\$11,444,871	\$4,323,978	\$2,131,257	\$16,968,960
Health and Welfare					
Health	\$2,979,194	\$280,206	\$128,274	\$188,413	\$732,397
Mental Health and Mental Retardation	\$17,286,834	\$2,481,555	\$1,763,546	\$935,662	\$11,604,517
Welfare/Social Services	\$24,416,585	\$5,529,036	\$5,585,483	\$489,597	\$17,666,621
Sub-Total	\$44,682,613	\$8,290,797	\$7,477,303	\$1,613,672	\$30,003,535
Education					
Instruction	\$129,867,609	\$27,710,500	\$24,778,485	\$2,990,526	\$56,675,895
Administration, Attendance, and Health	\$8,976,856	\$1,936,951	\$1,390,466	\$293,967	\$2,584,773
Pupil Transportation Services	\$7,206,586	\$1,292,748	\$584,532	\$237,092	\$3,071,882
Operation and Maintenance Services	\$18,080,170	\$3,045,027	\$3,749,435	\$276,833	\$7,369,421
School Food Services and Other Non-Instructional Operations	\$7,193,623	\$1,259,832	\$1,510,307	\$701,768	\$3,317,041
Contributions to Community Colleges	--	\$38,200	\$8,139	--	--
Sub-Total	\$171,324,844	\$35,283,258	\$32,021,364	\$4,500,186	\$73,019,012
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11,501,540	\$3,803,606	\$1,337,911	\$685,204	\$5,136,686
Cultural Enrichment	\$8,755,730	\$40,000	\$331,714	--	\$319,058
Public Libraries	\$2,582,659	\$598,995	\$596,329	\$71,920	\$1,403,814
Sub-Total	\$22,839,929	\$4,442,601	\$2,265,954	\$757,124	\$6,859,558
Community Development					
Planning and Community Development	\$17,518,476	\$737,012	\$594,572	\$932,404	\$6,395,152
Environmental Management	\$2,335	--	--	--	\$74,997
Cooperative Extension Program	\$95,961	--	--	--	\$25,515
Sub-Total	\$17,616,772	\$737,012	\$594,572	\$932,404	\$6,495,664
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$352,219,598	\$73,892,397	\$62,122,034	\$13,109,815	\$185,755,539

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$387,189	\$161,053	\$39,752	\$666,592	\$1,186,783
General and Financial Administration	\$4,101,166	\$1,617,805	\$2,308,219	\$14,919,093	\$17,326,868
Board of Elections	\$179,673	\$71,513	\$73,297	\$335,466	\$1,673,343
Sub-Total	\$4,668,028	\$1,850,371	\$2,421,268	\$15,921,151	\$20,186,994
Judicial Administration					
Courts	\$637,827	\$227,263	\$1,034,752	\$3,582,273	\$3,891,566
Commonwealth's Attorney	\$187,536	\$55,110	\$393,524	\$2,481,163	\$5,027,061
Sub-Total	\$825,363	\$282,373	\$1,428,276	\$6,063,436	\$8,918,627
Public Safety					
Law Enforcement and Traffic Control	\$10,022,692	\$1,460,483	\$3,469,977	\$34,084,441	\$53,009,998
Fire and Rescue Services	\$2,280,049	\$1,811,921	\$1,569,322	\$23,935,370	\$32,267,503
Correction and Detention	\$3,144,363	\$430,642	\$2,417,258	\$18,625,711	\$34,725,078
Inspections	\$759,847	\$171,038	\$251,366	\$2,044,923	\$3,890,791
Other Protection	\$895,601	\$454,954	\$270,610	\$1,222,459	\$5,081,628
Sub-Total	\$17,102,552	\$4,329,038	\$7,978,533	\$79,912,904	\$128,974,998
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,819,552	\$972,328	\$2,860,009	\$15,580,438	\$34,590,903
Sanitation and Waste Removal	\$1,455,354	\$586,011	\$1,394,072	\$8,623,283	\$13,351,716
Maintenance of General Buildings and Grounds	\$545,903	\$791,682	\$227,067	\$5,976,974	\$13,320,065
Sub-Total	\$6,820,809	\$2,350,021	\$4,481,148	\$30,180,695	\$61,262,684
Health and Welfare					
Health	\$572,000	\$46,929	-\$8,363	\$2,041,189	\$10,252,393
Mental Health and Mental Retardation	\$2,716,837	\$867,558	\$2,439,642	\$15,741,781	\$16,939,748
Welfare/Social Services	\$4,893,588	\$2,000,282	\$2,087,469	\$46,079,370	\$60,304,885
Sub-Total	\$8,182,425	\$2,914,769	\$4,518,748	\$63,862,340	\$87,497,026
Education					
Instruction	\$46,258,173	\$13,597,764	\$15,311,491	\$183,592,969	\$220,806,460
Administration, Attendance, and Health	\$3,652,771	\$1,277,695	\$2,654,595	\$11,931,321	\$10,346,571
Pupil Transportation Services	\$2,688,189	\$686,921	\$665,872	\$11,403,511	\$9,751,558
Operation and Maintenance Services	\$5,524,299	\$2,339,804	\$2,170,303	\$29,093,856	\$28,024,024
School Food Services and Other Non-Instructional Operations	\$1,683,048	\$1,638,313	\$966,739	\$15,829,457	\$18,628,101
Contributions to Community Colleges	--	\$11,353	\$10,437	--	\$6,000
Sub-Total	\$59,806,480	\$19,551,850	\$21,779,437	\$251,851,114	\$287,562,714
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,410,853	\$793,045	\$655,070	\$16,238,924	\$15,489,604
Cultural Enrichment	\$841,934	--	--	\$1,879,976	\$14,537,207
Public Libraries	\$1,488,272	\$479,893	\$454,467	\$3,804,067	\$5,832,172
Sub-Total	\$3,741,059	\$1,272,938	\$1,109,537	\$21,922,967	\$35,858,983
Community Development					
Planning and Community Development	\$1,761,856	\$156,032	\$2,720,131	\$19,534,596	\$15,980,516
Environmental Management	\$4,500	--	--	\$20,335	\$587,610
Cooperative Extension Program	\$121,694	\$38,208	\$12,286	\$229,293	--
Sub-Total	\$1,888,050	\$194,240	\$2,732,417	\$19,784,224	\$16,568,126
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$103,034,766	\$32,745,600	\$46,449,364	\$489,498,831	\$646,830,152

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2003

[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	\$21,490	\$216,865	\$60,302	\$584,772	\$66,665
General and Financial Administration	\$625,091	\$2,790,474	\$1,118,013	\$11,835,205	\$1,371,648
Board of Elections	\$50,363	\$208,644	\$102,173	\$284,171	\$69,998
Sub-Total	\$696,944	\$3,215,983	\$1,280,488	\$12,704,148	\$1,508,311
Judicial Administration					
Courts	\$258,449	\$1,671,549	\$199,441	\$3,815,235	\$645,141
Commonwealth's Attorney	\$23,735	\$795,620	--	\$1,711,755	\$252,368
Sub-Total	\$282,184	\$2,467,169	\$199,441	\$5,526,990	\$897,509
Public Safety					
Law Enforcement and Traffic Control	\$1,093,269	\$7,179,854	\$1,547,246	\$21,356,154	\$2,874,103
Fire and Rescue Services	\$169,282	\$4,936,820	\$1,763,986	\$20,737,075	\$915,874
Correction and Detention	\$196,186	\$8,158,373	\$270,594	\$14,968,559	\$793,891
Inspections	\$50,151	\$21,266	\$91,159	\$1,665,647	\$109,152
Other Protection	\$51,506	\$132,628	\$101,506	\$2,101,004	\$75,968
Sub-Total	\$1,560,394	\$20,428,941	\$3,774,491	\$60,828,439	\$4,768,988
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$908,471	\$3,222,920	\$968,435	\$7,122,807	\$1,699,412
Sanitation and Waste Removal	\$397,214	\$1,273,264	\$430,223	\$9,446,022	\$953,450
Maintenance of General Buildings and Grounds	\$121,787	\$2,840,457	\$99,475	\$6,018,483	\$195,092
Sub-Total	\$1,427,472	\$7,336,641	\$1,498,133	\$22,587,312	\$2,847,954
Health and Welfare					
Health	\$41,834	\$681,217	\$204,960	\$1,257,521	\$66,341
Mental Health and Mental Retardation	\$556,196	\$2,253,279	\$709,541	\$8,838,350	\$1,608,125
Welfare/Social Services	\$947,944	\$11,327,240	\$300,305	\$21,492,143	\$1,592,162
Sub-Total	\$1,545,974	\$14,261,736	\$1,214,806	\$31,588,014	\$3,266,628
Education					
Instruction	\$3,968,458	\$32,301,938	\$12,592,141	\$89,912,211	\$8,812,016
Administration, Attendance, and Health	\$326,253	\$3,228,414	\$1,174,291	\$5,634,389	\$661,972
Pupil Transportation Services	\$121,053	\$1,353,888	\$889,929	\$4,263,642	\$246,373
Operation and Maintenance Services	\$591,828	\$4,259,050	\$1,445,504	\$15,200,587	\$945,619
School Food Services and Other Non-Instructional Operations	\$229,603	\$2,319,059	\$244,502	\$6,544,693	\$462,671
Contributions to Community Colleges	\$8,418	\$5,960	--	--	--
Sub-Total	\$5,245,613	\$43,468,309	\$16,346,367	\$121,555,522	\$11,128,651
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$311,781	\$1,583,650	\$776,664	\$7,982,780	\$985,506
Cultural Enrichment	\$19,039	--	--	\$1,645,882	--
Public Libraries	\$63,747	\$691,490	\$504,401	\$1,947,085	\$534,188
Sub-Total	\$394,567	\$2,275,140	\$1,281,065	\$11,575,747	\$1,519,694
Community Development					
Planning and Community Development	\$332,099	\$1,345,902	\$531,767	\$6,151,986	\$384,847
Environmental Management	--	--	--	--	\$65,127
Cooperative Extension Program	--	--	--	--	--
Sub-Total	\$332,099	\$1,345,902	\$531,767	\$6,151,986	\$449,974
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$11,485,247	\$94,799,821	\$26,126,558	\$272,518,158	\$26,387,709

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$1,153,574	\$652,565	\$309,944	\$208,632	\$483,866
General and Financial Administration	\$37,600,514	\$8,065,893	\$2,674,337	\$2,631,463	\$6,000,726
Board of Elections	\$420,628	\$202,474	\$139,556	\$73,418	\$151,379
Sub-Total	\$39,174,716	\$8,920,932	\$3,123,837	\$2,913,513	\$6,635,971
Judicial Administration					
Courts	\$7,730,817	\$3,389,741	\$1,030,240	\$795,750	\$3,091,510
Commonwealth's Attorney	\$3,375,452	\$1,366,110	\$289,561	\$329,655	\$1,310,937
Sub-Total	\$11,106,269	\$4,755,851	\$1,319,801	\$1,125,405	\$4,402,447
Public Safety					
Law Enforcement and Traffic Control	\$56,595,756	\$15,049,370	\$5,463,890	\$4,025,675	\$9,013,925
Fire and Rescue Services	\$33,089,479	\$15,481,083	\$4,313,106	\$2,102,037	\$9,705,830
Correction and Detention	\$25,872,812	\$9,867,687	\$705,582	\$1,273,929	\$5,446,305
Inspections	\$2,869,982	\$674,498	\$395,348	\$406,752	\$1,482,622
Other Protection	\$931,662	\$3,645,264	\$574,936	\$83,685	\$726,772
Sub-Total	\$119,359,691	\$44,717,902	\$11,452,862	\$7,892,078	\$26,375,454
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$12,789,977	\$7,787,704	\$4,223,635	\$3,585,205	\$2,961,378
Sanitation and Waste Removal	\$14,784,474	\$7,687,870	\$3,740,489	\$2,383,471	\$1,700,064
Maintenance of General Buildings and Grounds	\$7,915,442	\$8,399,458	\$1,031,179	\$1,433,942	\$2,000,383
Sub-Total	\$35,489,893	\$23,875,032	\$8,995,303	\$7,402,618	\$6,661,825
Health and Welfare					
Health	\$4,922,998	\$1,078,628	\$218,668	\$205,565	\$4,675,853
Mental Health and Mental Retardation	\$27,586,506	\$11,594,715	\$3,219,569	\$5,411,209	\$5,377,853
Welfare/Social Services	\$57,876,039	\$27,244,115	\$999,290	\$3,516,777	\$8,949,824
Sub-Total	\$90,385,543	\$39,917,458	\$4,437,527	\$9,133,551	\$19,003,530
Education					
Instruction	\$193,431,316	\$88,400,034	\$24,359,290	\$19,292,987	\$66,753,462
Administration, Attendance, and Health	\$16,950,573	\$4,139,489	\$1,193,566	\$1,072,766	\$4,551,806
Pupil Transportation Services	\$9,620,355	\$4,134,463	\$884,174	\$668,943	\$6,477,490
Operation and Maintenance Services	\$29,361,701	\$10,550,962	\$2,125,724	\$2,114,524	\$8,858,677
School Food Services and Other Non-Instructional Operations	\$9,547,810	\$4,301,686	\$1,309,898	\$750,740	\$4,083,268
Contributions to Community Colleges	\$141,143	--	--	\$3,000	--
Sub-Total	\$259,052,898	\$111,526,634	\$29,872,652	\$23,902,960	\$90,724,703
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13,006,416	\$3,277,128	\$3,485,664	\$1,815,611	\$3,023,415
Cultural Enrichment	\$8,252,384	\$289,112	\$189,644	\$43,533	--
Public Libraries	\$4,445,407	\$2,174,038	\$797,867	\$1,190,042	\$888,483
Sub-Total	\$25,704,207	\$5,740,278	\$4,473,175	\$3,049,186	\$3,911,898
Community Development					
Planning and Community Development	\$8,514,471	\$5,705,278	\$959,555	\$1,316,276	\$8,656,205
Environmental Management	\$1,058,605	\$144,179	--	--	--
Cooperative Extension Program	--	\$42,024	\$37,385	--	\$69,604
Sub-Total	\$9,573,076	\$5,891,481	\$996,940	\$1,316,276	\$8,725,809
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$589,846,293	\$245,345,568	\$64,672,097	\$56,735,587	\$166,441,637

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$1,002,617	\$138,730	\$201,296	\$90,453
General and Financial Administration	\$26,866,728	\$1,824,164	\$1,638,390	\$2,038,217
Board of Elections	\$804,039	\$68,931	\$102,511	\$96,348
Sub-Total	\$28,673,384	\$2,031,825	\$1,942,197	\$2,225,018
Judicial Administration				
Courts	\$5,579,591	\$745,068	\$273,154	\$952,958
Commonwealth's Attorney	\$4,553,345	\$322,313	--	\$489,160
Sub-Total	\$10,132,936	\$1,067,381	\$273,154	\$1,442,118
Public Safety				
Law Enforcement and Traffic Control	\$69,904,272	\$3,284,687	\$2,905,941	\$4,907,551
Fire and Rescue Services	\$33,217,065	\$1,719,244	\$2,259,642	\$2,585,380
Correction and Detention	\$19,830,786	\$1,288,003	\$2,261,714	\$3,483,621
Inspections	\$1,406,351	\$239,950	\$277,662	\$359,064
Other Protection	\$2,621,940	\$762,771	\$20,764	\$883,334
Sub-Total	\$126,980,414	\$7,294,655	\$7,725,723	\$12,218,950
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$38,068,658	\$2,868,963	\$1,212,291	\$3,203,791
Sanitation and Waste Removal	\$26,771,708	\$2,362,742	\$497,960	\$964,658
Maintenance of General Buildings and Grounds	\$27,345,182	\$689,627	\$1,213,279	\$1,694,600
Sub-Total	\$92,185,548	\$5,921,332	\$2,923,530	\$5,863,049
Health and Welfare				
Health	\$2,233,379	\$165,449	\$200,709	\$192,900
Mental Health and Mental Retardation	\$29,644,995	\$3,391,803	\$1,390,574	\$1,761,800
Welfare/Social Services	\$40,608,848	\$3,850,501	\$1,425,427	\$5,724,670
Sub-Total	\$72,487,222	\$7,407,753	\$3,016,710	\$7,679,370
Education				
Instruction	\$425,784,781	\$16,828,968	\$5,585,826	\$28,721,259
Administration, Attendance, and Health	\$17,046,057	\$1,249,960	\$535,822	\$1,622,252
Pupil Transportation Services	\$20,514,783	\$692,996	\$516,246	\$704,751
Operation and Maintenance Services	\$66,043,765	\$2,398,286	\$867,391	\$1,994,634
School Food Services and Other Non-Instructional Operations	\$19,888,816	\$918,931	\$275,529	\$1,192,224
Contributions to Community Colleges	\$6,000	\$3,000	--	\$27,300
Sub-Total	\$549,284,202	\$22,092,141	\$7,780,814	\$34,262,420
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$21,650,481	\$1,231,580	\$1,144,373	\$1,518,357
Cultural Enrichment	\$7,059,488	\$62,200	\$128,568	\$43,738
Public Libraries	\$12,674,820	\$835,725	\$832,109	\$556,603
Sub-Total	\$41,384,789	\$2,129,505	\$2,105,050	\$2,118,698
Community Development				
Planning and Community Development	\$45,867,798	\$506,877	\$2,809,077	\$1,428,328
Environmental Management	\$27,169	\$120,946	--	\$165,907
Cooperative Extension Program	\$373,126	--	--	--
Sub-Total	\$46,268,093	\$627,823	\$2,809,077	\$1,594,235
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$967,396,588	\$48,572,415	\$28,576,255	\$67,403,858

Table 2.1
Per Capita Distribution/2
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2003

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$4.87	\$5.05	\$4.93
General and Financial Administration	\$75.70	\$104.11	\$84.93
Board of Elections	\$3.13	\$3.60	\$3.28
Sub-Total	\$83.71	\$112.76	\$93.14
Judicial Administration			
Courts	\$27.97	\$32.60	\$29.47
Commonwealth's Attorney	\$9.10	\$14.43	\$10.83
Sub-Total	\$37.07	\$47.03	\$40.30
Public Safety			
Law Enforcement and Traffic Control	\$117.30	\$203.24	\$145.20
Fire and Rescue Services	\$82.06	\$132.36	\$98.39
Correction and Detention	\$65.35	\$100.63	\$76.80
Inspections	\$12.54	\$13.32	\$12.79
Other Protection	\$15.61	\$13.97	\$15.08
Sub-Total	\$292.87	\$463.53	\$348.28
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$21.86	\$108.87	\$50.11
Sanitation and Waste Removal	\$52.54	\$67.96	\$57.54
Maintenance of General Buildings and Grounds	\$28.45	\$50.02	\$35.45
Sub-Total	\$102.84	\$226.85	\$143.10
Health and Welfare			
Health	\$24.54	\$20.63	\$23.27
Mental Health and Mental Retardation	\$84.09	\$101.56	\$89.76
Welfare/Social Services	\$143.76	\$199.52	\$161.86
Sub-Total	\$252.39	\$321.70	\$274.89
Education			
Instruction	\$1,005.48	\$971.47	\$994.44
Administration, Attendance, and Health	\$57.02	\$59.11	\$57.70
Pupil Transportation Services	\$75.28	\$49.75	\$66.99
Operation and Maintenance Services	\$130.92	\$136.45	\$132.72
School Food Services and Other Non-Instructional Operations	\$52.20	\$55.43	\$53.25
Contributions to Community Colleges	\$0.51	\$0.22	\$0.42
Sub-Total	\$1,321.41	\$1,272.44	\$1,305.51
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$42.77	\$68.19	\$51.02
Cultural Enrichment	\$3.09	\$20.57	\$8.77
Public Libraries	\$26.31	\$27.20	\$26.60
Sub-Total	\$72.17	\$115.96	\$86.39
Community Development			
Planning and Community Development	\$64.80	\$80.56	\$69.92
Environmental Management	\$3.13	\$1.31	\$2.54
Cooperative Extension Program	\$1.73	\$0.65	\$1.38
Sub-Total	\$69.66	\$82.52	\$73.84
Nondepartmental/1			
Sub-Total	\$0.46	\$0.24	\$0.39
Grand Total	\$2,232.59	\$2,643.02	\$2,365.83

Footnotes and Data Sources: Tables 2.1 and 2.2

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, Year Ended June 30, 2003, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$6.95	\$3.80	\$6.49	\$16.82	\$5.87
General and Financial Administration	\$46.39	\$61.44	\$85.38	\$60.50	\$36.45
Board of Elections	\$4.29	\$3.06	\$4.76	\$0.96	\$3.69
Sub-Total	\$57.63	\$68.31	\$96.63	\$78.28	\$46.00
Judicial Administration					
Courts	\$20.85	\$34.52	\$41.96	\$35.95	\$25.45
Commonwealth's Attorney	\$6.79	\$7.58	\$15.50	\$14.28	\$13.88
Sub-Total	\$27.64	\$42.10	\$57.46	\$50.23	\$39.33
Public Safety					
Law Enforcement and Traffic Control	\$33.28	\$92.24	\$80.46	\$72.39	\$62.53
Fire and Rescue Services	\$57.20	\$47.38	\$40.91	\$12.04	\$20.18
Correction and Detention	\$37.49	\$53.63	\$67.63	\$88.15	\$49.91
Inspections	\$3.70	\$9.01	\$7.43	\$5.69	\$5.24
Other Protection	\$11.62	\$24.07	\$39.19	\$6.34	\$37.52
Sub-Total	\$143.28	\$226.33	\$235.63	\$184.61	\$175.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4.77	\$32.61	--	\$0.26	\$0.52
Sanitation and Waste Removal	\$105.28	\$2.74	\$104.17	\$17.50	\$43.61
Maintenance of General Buildings and Grounds	\$25.50	\$14.22	\$44.75	\$25.41	\$15.93
Sub-Total	\$135.55	\$49.57	\$148.92	\$43.17	\$60.06
Health and Welfare					
Health	\$11.46	\$8.40	\$7.46	\$8.08	\$8.28
Mental Health and Mental Retardation	\$102.53	\$63.89	\$153.93	\$130.96	\$78.41
Welfare/Social Services	\$143.72	\$176.93	\$156.76	\$94.43	\$91.01
Sub-Total	\$257.71	\$249.22	\$318.14	\$233.48	\$177.71
Education					
Instruction	\$840.95	\$942.57	\$1,002.60	\$765.25	\$779.22
Administration, Attendance, and Health	\$54.85	\$69.96	\$65.20	\$65.08	\$40.19
Pupil Transportation Services	\$63.90	\$89.84	\$76.17	\$68.42	\$60.00
Operation and Maintenance Services	\$96.43	\$108.21	\$155.07	\$102.80	\$85.22
School Food Services and Other Non-Instructional Operations	\$50.64	\$39.44	\$55.12	\$42.83	\$42.86
Contributions to Community Colleges	\$1.15	\$0.25	\$0.54	\$0.08	\$1.49
Sub-Total	\$1,107.93	\$1,250.28	\$1,354.70	\$1,044.46	\$1,008.98
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12.12	\$26.82	\$28.26	\$10.75	\$8.37
Cultural Enrichment	\$2.19	\$5.15	\$0.66	--	--
Public Libraries	\$3.16	\$31.75	\$12.99	\$11.00	\$20.73
Sub-Total	\$17.47	\$63.73	\$41.91	\$21.74	\$29.10
Community Development					
Planning and Community Development	\$18.13	\$156.71	\$14.40	\$12.27	\$14.49
Environmental Management	\$12.15	\$0.75	--	\$6.02	\$0.32
Cooperative Extension Program	\$2.73	\$1.73	\$1.66	\$4.50	\$2.06
Sub-Total	\$33.01	\$159.19	\$16.06	\$22.78	\$16.86
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,780.22	\$2,108.73	\$2,269.45	\$1,678.76	\$1,553.42

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$18.53	\$3.72	\$2.41	\$17.27	\$2.67
General and Financial Administration	\$72.44	\$130.81	\$35.42	\$98.39	\$39.19
Board of Elections	\$6.39	\$4.14	\$2.02	\$7.98	\$1.74
Sub-Total	\$97.36	\$138.67	\$39.85	\$123.65	\$43.59
Judicial Administration					
Courts	\$16.85	\$48.00	\$10.38	\$43.97	\$24.44
Commonwealth's Attorney	\$12.55	\$18.31	\$6.99	\$15.48	\$7.69
Sub-Total	\$29.40	\$66.31	\$17.37	\$59.44	\$32.13
Public Safety					
Law Enforcement and Traffic Control	\$116.23	\$238.29	\$51.54	\$148.59	\$72.32
Fire and Rescue Services	\$26.86	\$175.99	\$40.02	\$45.02	\$30.00
Correction and Detention	\$12.82	\$132.20	\$48.91	\$5.30	\$40.44
Inspections	\$3.38	\$17.17	\$5.13	\$9.53	\$7.17
Other Protection	\$16.57	\$34.07	\$20.36	\$14.16	\$3.21
Sub-Total	\$175.87	\$597.72	\$165.97	\$222.61	\$153.13
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$138.63	\$2.29	--	--
Sanitation and Waste Removal	\$50.28	\$65.76	\$18.09	\$148.96	\$80.72
Maintenance of General Buildings and Grounds	\$13.20	\$19.11	\$14.83	\$26.65	\$14.81
Sub-Total	\$63.48	\$223.50	\$35.21	\$175.61	\$95.53
Health and Welfare					
Health	\$7.36	\$131.71	\$6.23	\$12.81	\$6.51
Mental Health and Mental Retardation	\$67.15	\$125.75	\$64.25	\$142.53	\$39.53
Welfare/Social Services	\$87.23	\$377.90	\$107.88	\$108.62	\$149.62
Sub-Total	\$161.74	\$635.35	\$178.36	\$263.96	\$195.65
Education					
Instruction	\$841.68	\$1,092.04	\$921.51	\$1,205.68	\$791.47
Administration, Attendance, and Health	\$45.84	\$84.61	\$36.88	\$71.55	\$32.55
Pupil Transportation Services	\$74.41	\$39.47	\$66.85	\$116.00	\$88.62
Operation and Maintenance Services	\$111.11	\$116.05	\$93.88	\$205.04	\$94.47
School Food Services and Other Non-Instructional Operations	\$56.42	\$76.66	\$42.03	\$89.03	\$57.12
Contributions to Community Colleges	\$1.52	\$0.16	\$0.08	\$0.75	\$0.02
Sub-Total	\$1,130.98	\$1,408.99	\$1,161.22	\$1,688.05	\$1,064.25
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$8.21	\$149.54	\$17.84	\$45.21	\$13.83
Cultural Enrichment	\$1.23	\$13.05	\$1.28	--	\$1.09
Public Libraries	\$10.17	\$66.75	\$15.03	\$58.86	\$21.03
Sub-Total	\$19.61	\$229.35	\$34.15	\$104.06	\$35.95
Community Development					
Planning and Community Development	\$16.87	\$79.25	\$12.25	\$54.96	\$48.47
Environmental Management	\$0.74	--	\$0.57	\$18.18	\$3.02
Cooperative Extension Program	\$2.87	--	\$1.41	\$6.51	\$1.11
Sub-Total	\$20.47	\$79.25	\$14.23	\$79.65	\$52.59
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,698.91	\$3,379.13	\$1,646.36	\$2,717.04	\$1,672.84

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$7.65	\$5.13	\$9.18	\$10.75	\$5.11
General and Financial Administration	\$65.19	\$45.63	\$39.26	\$36.05	\$48.60
Board of Elections	\$9.94	\$3.33	\$4.20	\$5.80	\$4.36
Sub-Total	\$82.78	\$54.09	\$52.63	\$52.60	\$58.07
Judicial Administration					
Courts	\$26.11	\$20.90	\$14.71	\$21.76	\$20.37
Commonwealth's Attorney	\$11.89	\$12.21	\$11.87	\$12.64	\$8.39
Sub-Total	\$38.00	\$33.11	\$26.58	\$34.40	\$28.76
Public Safety					
Law Enforcement and Traffic Control	\$71.97	\$89.44	\$64.13	\$69.88	\$88.17
Fire and Rescue Services	\$13.32	\$33.25	\$19.43	\$20.36	\$14.59
Correction and Detention	\$42.50	\$40.73	\$38.92	\$39.37	\$62.60
Inspections	\$7.90	\$8.05	\$5.21	\$3.23	\$5.05
Other Protection	\$29.28	\$32.70	\$11.49	\$17.30	\$4.31
Sub-Total	\$164.97	\$204.17	\$139.17	\$150.15	\$174.73
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.18	--	\$1.34	\$87.96	\$0.20
Sanitation and Waste Removal	\$65.24	\$35.26	\$28.02	\$77.49	\$37.97
Maintenance of General Buildings and Grounds	\$15.88	\$17.03	\$19.71	\$29.58	\$13.19
Sub-Total	\$81.29	\$52.29	\$49.07	\$195.03	\$51.37
Health and Welfare					
Health	\$9.75	\$8.14	\$5.87	\$9.92	\$5.29
Mental Health and Mental Retardation	\$102.05	\$29.50	\$82.57	\$95.47	\$41.19
Welfare/Social Services	\$95.91	\$79.91	\$115.63	\$565.69	\$121.57
Sub-Total	\$207.70	\$117.55	\$204.07	\$671.09	\$168.06
Education					
Instruction	\$695.54	\$888.21	\$739.13	\$810.75	\$813.63
Administration, Attendance, and Health	\$56.94	\$39.63	\$93.59	\$32.11	\$55.18
Pupil Transportation Services	\$95.59	\$61.12	\$75.73	\$62.78	\$75.31
Operation and Maintenance Services	\$89.85	\$111.29	\$103.89	\$149.59	\$148.03
School Food Services and Other Non-Instructional Operations	\$49.08	\$49.34	\$54.81	\$54.90	\$43.69
Contributions to Community Colleges	\$1.19	\$0.61	\$0.25	\$3.34	\$0.37
Sub-Total	\$988.19	\$1,150.20	\$1,067.40	\$1,113.47	\$1,136.21
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1.92	\$24.50	\$1.08	\$16.36	\$4.80
Cultural Enrichment	--	\$0.87	\$1.85	--	\$0.51
Public Libraries	\$11.05	\$24.26	\$13.44	\$16.44	\$4.54
Sub-Total	\$12.97	\$49.64	\$16.37	\$32.81	\$9.85
Community Development					
Planning and Community Development	\$9.03	\$24.87	\$7.29	\$76.81	\$7.03
Environmental Management	\$1.26	\$0.55	\$1.37	\$3.86	\$0.38
Cooperative Extension Program	\$7.65	\$1.98	\$3.02	\$1.51	\$2.93
Sub-Total	\$17.94	\$27.40	\$11.69	\$82.17	\$10.34
Nondepartmental/1					
Sub-Total	--	--	\$1.28	--	--
Grand Total	\$1,593.83	\$1,688.45	\$1,568.28	\$2,331.71	\$1,637.40

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$1.85	\$4.65	\$7.93	\$6.95	\$5.12
General and Financial Administration	\$36.83	\$67.87	\$25.78	\$158.84	\$55.13
Board of Elections	\$2.55	\$3.26	\$3.74	\$7.07	\$6.62
Sub-Total	\$41.23	\$75.78	\$37.45	\$172.85	\$66.87
Judicial Administration					
Courts	\$18.54	\$11.24	\$22.45	\$36.82	\$30.39
Commonwealth's Attorney	\$11.71	\$6.37	\$9.11	\$12.20	\$11.91
Sub-Total	\$30.25	\$17.61	\$31.56	\$49.01	\$42.30
Public Safety					
Law Enforcement and Traffic Control	\$56.47	\$83.64	\$36.07	\$90.46	\$84.00
Fire and Rescue Services	\$22.09	\$39.53	\$28.16	\$20.34	\$28.08
Correction and Detention	\$63.24	\$94.60	\$34.99	\$86.72	\$50.69
Inspections	\$4.13	\$8.72	\$3.13	\$15.48	\$1.24
Other Protection	\$18.84	\$24.33	\$4.81	\$21.58	\$17.38
Sub-Total	\$164.76	\$250.83	\$107.16	\$234.58	\$181.39
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.70	\$14.40	--	--	--
Sanitation and Waste Removal	\$25.33	\$50.99	\$18.18	\$33.41	\$41.10
Maintenance of General Buildings and Grounds	\$20.90	\$29.99	\$19.48	\$72.98	\$21.63
Sub-Total	\$46.92	\$95.38	\$37.65	\$106.39	\$62.73
Health and Welfare					
Health	\$6.21	\$14.05	\$6.40	\$10.53	\$6.20
Mental Health and Mental Retardation	\$75.57	\$91.52	\$186.32	\$13.32	\$145.09
Welfare/Social Services	\$136.68	\$113.17	\$94.87	\$192.73	\$156.00
Sub-Total	\$218.46	\$218.75	\$287.59	\$216.57	\$307.29
Education					
Instruction	\$922.52	\$879.71	\$724.08	\$913.54	\$941.18
Administration, Attendance, and Health	\$46.81	\$39.68	\$34.50	\$87.31	\$51.67
Pupil Transportation Services	\$62.37	\$90.80	\$68.24	\$97.63	\$83.66
Operation and Maintenance Services	\$109.38	\$107.45	\$122.31	\$183.82	\$168.46
School Food Services and Other Non-Instructional Operations	\$53.74	\$54.74	\$49.58	\$51.58	\$62.03
Contributions to Community Colleges	--	\$0.71	\$0.91	\$0.13	\$0.29
Sub-Total	\$1,194.82	\$1,173.08	\$999.62	\$1,334.00	\$1,307.29
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.08	\$11.53	\$8.13	\$43.93	\$2.22
Cultural Enrichment	\$0.07	--	--	\$3.20	\$0.73
Public Libraries	\$15.63	\$6.64	\$6.54	\$8.12	\$17.62
Sub-Total	\$28.78	\$18.17	\$14.66	\$55.24	\$20.57
Community Development					
Planning and Community Development	\$51.85	\$32.16	\$33.90	\$77.59	\$2.95
Environmental Management	\$0.20	\$1.39	\$0.24	\$1.50	\$9.57
Cooperative Extension Program	\$1.19	\$2.53	\$1.87	\$5.19	\$3.57
Sub-Total	\$53.23	\$36.08	\$36.01	\$84.28	\$16.08
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,778.45	\$1,885.67	\$1,551.71	\$2,252.93	\$2,004.52

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	\$3.98	\$10.19	\$4.26	\$6.98
General and Financial Administration	\$70.71	\$68.35	\$78.08	\$56.58	\$73.76
Board of Elections	\$2.12	\$5.69	\$11.53	\$4.21	\$6.10
Sub-Total	\$74.84	\$78.03	\$99.80	\$65.05	\$86.84
Judicial Administration					
Courts	\$30.49	\$13.20	\$37.70	\$30.54	\$33.11
Commonwealth's Attorney	\$9.95	\$12.69	\$13.81	\$13.44	\$8.13
Sub-Total	\$40.44	\$25.89	\$51.51	\$43.98	\$41.25
Public Safety					
Law Enforcement and Traffic Control	\$152.49	\$88.83	\$93.57	\$91.48	\$59.63
Fire and Rescue Services	\$119.27	\$22.91	\$8.01	\$20.57	\$26.17
Correction and Detention	\$92.75	\$37.72	\$0.08	\$53.25	\$111.14
Inspections	\$15.51	\$13.49	\$8.24	\$15.09	\$8.69
Other Protection	\$5.03	\$6.92	\$6.99	\$29.86	\$14.41
Sub-Total	\$385.06	\$169.87	\$116.90	\$210.25	\$220.03
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17.76	--	--	--	--
Sanitation and Waste Removal	\$22.46	\$30.59	\$124.54	\$54.82	\$47.85
Maintenance of General Buildings and Grounds	\$14.56	\$48.32	\$13.05	\$21.75	\$31.37
Sub-Total	\$54.77	\$78.91	\$137.59	\$76.56	\$79.22
Health and Welfare					
Health	\$10.39	\$13.41	\$5.14	\$6.94	\$7.44
Mental Health and Mental Retardation	\$83.96	\$46.25	\$55.94	\$94.63	\$77.93
Welfare/Social Services	\$72.98	\$160.55	\$169.63	\$207.53	\$127.61
Sub-Total	\$167.34	\$220.22	\$230.71	\$309.10	\$212.99
Education					
Instruction	\$1,022.86	\$919.58	\$736.45	\$928.31	\$864.53
Administration, Attendance, and Health	\$54.07	\$60.28	\$43.05	\$58.78	\$76.06
Pupil Transportation Services	\$67.39	\$53.60	\$52.87	\$55.28	\$97.08
Operation and Maintenance Services	\$167.26	\$108.07	\$198.57	\$113.87	\$128.53
School Food Services and Other Non-Instructional Operations	\$43.27	\$40.94	\$79.54	\$50.42	\$57.49
Contributions to Community Colleges	--	\$0.41	--	\$0.21	\$0.23
Sub-Total	\$1,354.86	\$1,182.89	\$1,110.48	\$1,206.85	\$1,223.92
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$21.96	\$42.67	--	\$7.95	\$2.89
Cultural Enrichment	\$0.40	\$0.15	--	--	--
Public Libraries	\$24.41	\$15.35	\$0.37	\$18.22	\$5.84
Sub-Total	\$46.76	\$58.17	\$0.37	\$26.17	\$8.72
Community Development					
Planning and Community Development	\$45.60	\$121.01	\$4.47	\$18.92	\$26.07
Environmental Management	--	\$1.56	\$2.06	\$0.83	\$0.65
Cooperative Extension Program	\$1.05	\$6.77	\$10.07	\$4.25	\$3.55
Sub-Total	\$46.65	\$129.33	\$16.60	\$24.00	\$30.27
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,170.71	\$1,943.31	\$1,763.96	\$1,961.97	\$1,903.24

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$17.61	\$3.97	\$54.01	\$3.96	\$7.02
General and Financial Administration	\$45.02	\$47.97	\$72.37	\$95.90	\$110.69
Board of Elections	\$6.65	\$2.85	\$6.52	\$2.30	\$4.35
Sub-Total	\$69.28	\$54.78	\$132.90	\$102.15	\$122.05
Judicial Administration					
Courts	\$43.05	\$23.49	\$30.24	\$28.18	\$44.31
Commonwealth's Attorney	\$11.66	\$5.20	\$16.01	\$2.07	\$11.01
Sub-Total	\$54.71	\$28.69	\$46.26	\$30.24	\$55.32
Public Safety					
Law Enforcement and Traffic Control	\$65.30	\$76.18	\$83.58	\$177.30	\$104.87
Fire and Rescue Services	\$30.21	\$40.59	\$16.21	\$135.43	\$62.22
Correction and Detention	\$52.12	\$49.65	\$149.15	\$58.12	\$30.02
Inspections	\$8.71	\$7.71	\$10.33	\$13.42	\$9.78
Other Protection	\$89.26	\$8.52	\$8.00	\$12.46	\$32.12
Sub-Total	\$245.60	\$182.66	\$267.28	\$396.73	\$239.01
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$80.50	\$1.33	--	\$19.03	--
Sanitation and Waste Removal	\$83.11	\$60.37	\$90.15	\$99.07	\$93.10
Maintenance of General Buildings and Grounds	\$27.24	\$42.01	\$26.19	\$39.02	\$113.24
Sub-Total	\$190.86	\$103.71	\$116.34	\$157.12	\$206.34
Health and Welfare					
Health	\$12.19	\$7.04	\$10.08	\$61.29	\$6.19
Mental Health and Mental Retardation	\$106.64	\$46.15	\$86.35	\$110.07	\$86.73
Welfare/Social Services	\$254.35	\$114.62	\$149.27	\$198.79	\$104.00
Sub-Total	\$373.18	\$167.81	\$245.70	\$370.14	\$196.92
Education					
Instruction	\$867.95	\$979.08	\$919.55	\$1,207.91	\$1,169.88
Administration, Attendance, and Health	\$88.70	\$42.89	\$64.01	\$58.56	\$64.31
Pupil Transportation Services	\$104.02	\$82.60	\$80.94	\$70.37	\$72.53
Operation and Maintenance Services	\$183.61	\$139.80	\$107.35	\$156.84	\$99.34
School Food Services and Other Non-Instructional Operations	\$83.63	\$48.71	\$51.82	\$48.54	\$51.54
Contributions to Community Colleges	\$4.65	\$0.21	\$0.79	\$0.15	\$0.76
Sub-Total	\$1,332.56	\$1,293.30	\$1,224.45	\$1,542.38	\$1,458.35
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.79	\$9.22	\$15.87	\$73.46	\$50.11
Cultural Enrichment	--	--	\$0.55	\$7.11	--
Public Libraries	\$23.21	\$11.54	\$10.26	\$31.95	\$24.86
Sub-Total	\$27.99	\$20.77	\$26.68	\$112.52	\$74.97
Community Development					
Planning and Community Development	\$130.21	\$18.47	\$37.13	\$103.29	\$44.37
Environmental Management	--	\$3.00	\$6.04	\$5.92	\$4.56
Cooperative Extension Program	\$3.62	--	\$3.39	\$0.10	\$2.43
Sub-Total	\$133.83	\$21.47	\$46.55	\$109.31	\$51.36
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,428.02	\$1,873.19	\$2,106.17	\$2,820.60	\$2,404.32

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	\$3.07	\$6.36	\$4.21	\$3.16	\$7.46
General and Financial Administration	\$43.99	\$43.26	\$35.95	\$65.59	\$40.57
Board of Elections	\$5.26	\$4.00	\$2.44	\$1.98	\$4.06
Sub-Total	\$52.32	\$53.62	\$42.60	\$70.73	\$52.09
Judicial Administration					
Courts	\$15.10	\$44.64	\$24.05	\$19.53	\$31.15
Commonwealth's Attorney	\$12.80	\$8.38	\$10.79	\$14.38	\$8.95
Sub-Total	\$27.89	\$53.02	\$34.85	\$33.91	\$40.10
Public Safety					
Law Enforcement and Traffic Control	\$45.42	\$32.12	\$61.48	\$86.32	\$63.03
Fire and Rescue Services	\$45.57	\$25.08	--	\$57.27	\$39.96
Correction and Detention	\$36.13	\$41.13	\$34.01	\$46.44	\$60.07
Inspections	\$5.33	\$7.31	\$5.37	\$10.79	\$8.56
Other Protection	\$21.03	\$28.07	\$44.25	\$10.83	\$7.87
Sub-Total	\$153.48	\$133.71	\$145.10	\$211.65	\$179.49
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$0.35	\$6.09	--
Sanitation and Waste Removal	\$72.88	\$16.02	\$17.65	\$82.69	\$12.91
Maintenance of General Buildings and Grounds	\$30.67	\$30.17	\$18.36	\$7.27	\$16.41
Sub-Total	\$103.56	\$46.18	\$36.35	\$96.04	\$29.31
Health and Welfare					
Health	\$9.61	\$8.88	\$5.45	\$4.69	\$7.19
Mental Health and Mental Retardation	\$110.08	\$32.35	\$35.22	\$32.34	\$92.87
Welfare/Social Services	\$110.44	\$141.71	\$114.98	\$108.27	\$84.84
Sub-Total	\$230.14	\$182.94	\$155.66	\$145.30	\$184.90
Education					
Instruction	\$799.39	\$828.59	\$799.68	\$1,059.68	\$856.10
Administration, Attendance, and Health	\$36.93	\$39.57	\$30.76	\$65.68	\$47.55
Pupil Transportation Services	\$83.59	\$69.99	\$78.42	\$78.99	\$66.92
Operation and Maintenance Services	\$86.98	\$96.20	\$103.92	\$124.81	\$107.59
School Food Services and Other Non-Instructional Operations	\$67.94	\$43.05	\$51.09	\$46.99	\$47.79
Contributions to Community Colleges	\$0.33	\$0.26	\$0.53	\$1.36	\$0.38
Sub-Total	\$1,075.16	\$1,077.66	\$1,064.40	\$1,377.51	\$1,126.33
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.19	\$22.64	\$12.15	\$47.62	\$21.35
Cultural Enrichment	--	\$0.49	--	--	\$3.74
Public Libraries	\$15.22	\$9.62	\$13.68	\$19.45	\$2.11
Sub-Total	\$20.41	\$32.75	\$25.83	\$67.07	\$27.20
Community Development					
Planning and Community Development	\$14.00	\$15.14	\$62.83	\$34.09	\$34.53
Environmental Management	\$0.86	\$0.23	\$0.08	\$2.38	\$0.49
Cooperative Extension Program	\$4.84	\$3.28	\$1.24	\$2.08	\$3.26
Sub-Total	\$19.70	\$18.65	\$64.14	\$38.55	\$38.28
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,682.66	\$1,598.52	\$1,568.92	\$2,040.76	\$1,677.71

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$4.49	\$38.41	\$5.48	\$3.98	\$14.97
General and Financial Administration	\$69.60	\$76.25	\$28.39	\$56.18	\$35.27
Board of Elections	\$3.14	\$7.95	\$5.13	\$4.66	\$5.28
Sub-Total	\$77.22	\$122.62	\$38.99	\$64.82	\$55.51
Judicial Administration					
Courts	\$26.38	\$36.81	\$32.54	\$32.85	\$44.18
Commonwealth's Attorney	\$10.97	\$20.91	\$13.62	\$5.82	\$34.28
Sub-Total	\$37.35	\$57.72	\$46.16	\$38.67	\$78.46
Public Safety					
Law Enforcement and Traffic Control	\$62.15	\$65.95	\$49.57	\$88.39	\$87.80
Fire and Rescue Services	\$29.50	\$61.85	\$12.10	\$26.90	\$15.82
Correction and Detention	\$82.19	\$44.21	\$47.05	\$46.09	\$162.38
Inspections	\$15.19	\$21.30	\$4.69	\$13.43	\$10.22
Other Protection	\$6.27	\$23.92	\$11.77	\$6.83	\$60.91
Sub-Total	\$195.32	\$217.23	\$125.19	\$181.64	\$337.12
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.80	\$11.62	--	--	\$1.39
Sanitation and Waste Removal	\$1.24	\$23.00	\$79.02	\$39.91	\$81.72
Maintenance of General Buildings and Grounds	\$33.09	\$19.85	\$9.02	\$42.43	\$47.90
Sub-Total	\$40.14	\$54.47	\$88.04	\$82.34	\$131.01
Health and Welfare					
Health	\$10.74	\$9.03	\$9.14	\$22.51	\$5.15
Mental Health and Mental Retardation	\$85.14	\$110.57	\$148.41	\$56.16	\$126.34
Welfare/Social Services	\$94.61	\$138.79	\$161.09	\$142.73	\$111.92
Sub-Total	\$190.50	\$258.40	\$318.64	\$221.41	\$243.40
Education					
Instruction	\$964.01	\$738.92	\$797.19	\$1,018.53	\$389.83
Administration, Attendance, and Health	\$53.93	\$40.63	\$30.05	\$79.51	\$38.38
Pupil Transportation Services	\$88.24	\$94.71	\$72.98	\$60.62	\$71.92
Operation and Maintenance Services	\$136.41	\$118.23	\$94.36	\$99.62	\$100.65
School Food Services and Other Non-Instructional Operations	\$48.68	\$39.17	\$55.88	\$41.88	\$43.52
Contributions to Community Colleges	\$11.66	--	\$0.97	\$0.26	\$3.79
Sub-Total	\$1,302.93	\$1,031.66	\$1,051.42	\$1,300.43	\$648.08
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$114.27	\$18.78	\$8.80	\$7.01	\$6.88
Cultural Enrichment	\$1.82	\$0.67	\$0.12	--	\$0.89
Public Libraries	\$13.67	\$21.10	\$6.36	\$14.32	\$12.41
Sub-Total	\$129.76	\$40.54	\$15.27	\$21.33	\$20.18
Community Development					
Planning and Community Development	\$19.97	\$21.18	\$32.16	\$43.66	\$67.08
Environmental Management	\$1.57	\$1.96	\$0.40	\$0.28	\$0.80
Cooperative Extension Program	\$1.60	\$1.05	\$2.85	\$2.68	\$3.75
Sub-Total	\$23.13	\$24.19	\$35.41	\$46.62	\$71.64
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,996.34	\$1,806.83	\$1,719.11	\$1,957.26	\$1,585.40

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$3.22	\$5.31	\$3.20	\$1.89	\$37.98
General and Financial Administration	\$25.63	\$64.08	\$156.28	\$32.67	\$95.77
Board of Elections	\$3.19	\$2.82	\$2.93	\$2.88	\$17.43
Sub-Total	\$32.04	\$72.21	\$162.41	\$37.44	\$151.18
Judicial Administration					
Courts	\$16.52	\$20.41	\$21.56	\$26.16	\$82.66
Commonwealth's Attorney	\$15.13	\$9.80	\$12.42	\$7.22	\$26.55
Sub-Total	\$31.65	\$30.21	\$33.98	\$33.38	\$109.22
Public Safety					
Law Enforcement and Traffic Control	\$39.72	\$139.07	\$175.51	\$64.57	\$173.37
Fire and Rescue Services	\$13.54	\$108.26	\$114.26	\$32.02	\$17.55
Correction and Detention	\$96.84	\$83.24	\$90.16	\$18.26	\$17.00
Inspections	\$5.08	\$14.16	\$13.87	\$4.30	\$18.12
Other Protection	\$28.96	\$7.47	\$6.94	\$9.67	\$18.68
Sub-Total	\$184.14	\$352.20	\$400.73	\$128.82	\$244.73
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$10.75	\$95.37	\$0.21	--
Sanitation and Waste Removal	\$20.40	\$29.14	\$29.35	\$20.27	\$103.09
Maintenance of General Buildings and Grounds	\$16.05	\$14.78	\$25.68	\$17.05	\$51.16
Sub-Total	\$36.45	\$54.67	\$150.41	\$37.52	\$154.25
Health and Welfare					
Health	\$6.00	\$4.39	\$4.85	\$4.13	\$30.10
Mental Health and Mental Retardation	\$83.09	\$82.05	\$79.98	\$74.33	\$84.69
Welfare/Social Services	\$125.33	\$84.34	\$86.70	\$64.98	\$179.22
Sub-Total	\$214.43	\$170.79	\$171.53	\$143.44	\$294.00
Education					
Instruction	\$908.53	\$961.39	\$836.31	\$844.47	\$726.84
Administration, Attendance, and Health	\$48.99	\$60.42	\$101.11	\$24.91	\$54.59
Pupil Transportation Services	\$87.73	\$56.43	\$61.79	\$72.88	\$59.56
Operation and Maintenance Services	\$162.55	\$103.01	\$108.68	\$118.73	\$167.82
School Food Services and Other Non-Instructional Operations	\$65.14	\$68.72	\$49.56	\$53.71	\$45.61
Contributions to Community Colleges	\$0.94	--	--	\$1.14	--
Sub-Total	\$1,273.88	\$1,249.97	\$1,157.46	\$1,115.84	\$1,054.42
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.17	\$25.14	\$43.56	\$12.16	--
Cultural Enrichment	\$0.33	--	--	\$0.94	--
Public Libraries	\$7.17	\$29.90	\$33.26	\$18.55	\$10.24
Sub-Total	\$10.66	\$55.03	\$76.82	\$31.65	\$10.24
Community Development					
Planning and Community Development	\$32.30	\$46.85	\$57.34	\$80.27	\$17.61
Environmental Management	\$0.68	\$0.80	--	\$0.25	--
Cooperative Extension Program	\$2.90	\$0.69	\$1.23	\$0.86	\$13.60
Sub-Total	\$35.88	\$48.33	\$58.56	\$81.38	\$31.21
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,819.14	\$2,033.42	\$2,211.91	\$1,609.46	\$2,049.25

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$9.83	\$3.87	\$5.23	\$6.19	\$5.19
General and Financial Administration	\$83.60	\$95.36	\$112.78	\$74.32	\$67.68
Board of Elections	\$3.32	\$4.10	\$1.42	\$6.25	\$6.14
Sub-Total	\$96.74	\$103.33	\$119.43	\$86.76	\$79.01
Judicial Administration					
Courts	\$23.44	\$66.40	\$53.12	\$42.73	\$40.70
Commonwealth's Attorney	\$7.69	\$10.81	\$21.74	\$14.49	\$5.93
Sub-Total	\$31.13	\$77.22	\$74.86	\$57.22	\$46.63
Public Safety					
Law Enforcement and Traffic Control	\$40.68	\$134.38	\$116.89	\$95.83	\$68.48
Fire and Rescue Services	\$17.96	\$120.93	\$15.00	\$36.83	\$27.63
Correction and Detention	\$102.87	\$73.24	\$118.27	\$81.18	\$89.06
Inspections	\$8.69	\$16.67	\$13.47	\$7.14	\$12.00
Other Protection	\$40.28	\$6.15	\$16.12	\$12.87	\$10.17
Sub-Total	\$210.49	\$351.37	\$279.74	\$233.85	\$207.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$19.59	--	--	\$6.75	--
Sanitation and Waste Removal	\$51.87	\$25.01	\$63.58	\$10.43	\$54.85
Maintenance of General Buildings and Grounds	\$23.53	\$46.08	\$35.91	\$26.07	\$22.82
Sub-Total	\$94.99	\$71.09	\$99.49	\$43.26	\$77.68
Health and Welfare					
Health	\$13.05	\$9.91	\$7.58	\$10.80	\$8.53
Mental Health and Mental Retardation	\$84.69	\$78.57	\$86.22	\$68.50	\$90.54
Welfare/Social Services	\$95.39	\$91.27	\$158.03	\$103.70	\$77.24
Sub-Total	\$193.14	\$179.75	\$251.83	\$182.99	\$176.31
Education					
Instruction	\$859.47	\$986.64	\$936.42	\$954.07	\$789.39
Administration, Attendance, and Health	\$48.23	\$83.66	\$93.44	\$52.76	\$65.42
Pupil Transportation Services	\$89.93	\$75.73	\$115.03	\$78.86	\$69.08
Operation and Maintenance Services	\$144.31	\$128.53	\$125.42	\$125.11	\$97.69
School Food Services and Other Non-Instructional Operations	\$87.60	\$40.42	\$67.83	\$41.28	\$50.11
Contributions to Community Colleges	\$0.21	--	\$0.62	\$0.24	\$0.41
Sub-Total	\$1,229.74	\$1,314.98	\$1,338.77	\$1,252.31	\$1,072.11
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$28.80	\$86.41	\$0.83	\$29.34	\$18.94
Cultural Enrichment	\$2.96	--	--	--	--
Public Libraries	\$18.27	\$75.36	\$26.11	\$23.42	\$31.43
Sub-Total	\$50.02	\$161.77	\$26.94	\$52.76	\$50.37
Community Development					
Planning and Community Development	\$28.43	\$161.43	\$18.06	\$28.54	\$31.20
Environmental Management	\$0.49	\$18.75	\$2.64	\$10.03	\$3.97
Cooperative Extension Program	\$5.82	\$1.42	\$4.18	\$3.39	\$2.58
Sub-Total	\$34.74	\$181.60	\$24.88	\$41.96	\$37.74
Nondepartmental/1					
Sub-Total	\$39.16	--	--	--	--
Grand Total	\$1,980.16	\$2,441.11	\$2,215.94	\$1,951.11	\$1,747.20

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$4.99	\$3.36	\$8.85	\$5.46	\$3.59
General and Financial Administration	\$70.94	\$29.31	\$93.74	\$61.53	\$72.15
Board of Elections	\$7.76	\$4.82	\$3.11	\$3.71	\$5.62
Sub-Total	\$83.68	\$37.50	\$105.71	\$70.70	\$81.36
Judicial Administration					
Courts	\$25.75	\$32.57	\$29.18	\$31.41	\$31.78
Commonwealth's Attorney	\$14.35	\$9.69	\$10.79	\$13.58	\$12.09
Sub-Total	\$40.10	\$42.26	\$39.97	\$44.99	\$43.87
Public Safety					
Law Enforcement and Traffic Control	\$85.98	\$55.71	\$119.12	\$74.57	\$55.51
Fire and Rescue Services	\$25.72	\$8.05	\$113.00	\$71.78	\$24.09
Correction and Detention	\$62.26	\$31.50	\$49.30	\$57.30	\$75.43
Inspections	\$3.68	\$3.59	\$27.06	\$9.73	\$2.57
Other Protection	\$5.31	\$3.11	\$7.66	\$16.43	\$2.11
Sub-Total	\$182.95	\$101.96	\$316.14	\$229.82	\$159.71
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.96	\$52.15	--	--
Sanitation and Waste Removal	\$71.54	\$49.78	\$10.95	\$41.00	\$67.65
Maintenance of General Buildings and Grounds	\$11.66	\$13.96	\$29.33	\$30.98	\$7.45
Sub-Total	\$83.21	\$71.70	\$92.44	\$71.98	\$75.10
Health and Welfare					
Health	\$17.90	\$8.23	\$17.11	\$19.56	\$11.48
Mental Health and Mental Retardation	\$75.45	\$69.81	\$79.10	\$53.12	\$129.58
Welfare/Social Services	\$108.91	\$210.97	\$157.46	\$119.33	\$336.67
Sub-Total	\$202.25	\$289.01	\$253.67	\$192.01	\$477.73
Education					
Instruction	\$741.82	\$926.17	\$1,361.25	\$877.63	\$780.45
Administration, Attendance, and Health	\$37.76	\$33.79	\$40.64	\$60.50	\$48.83
Pupil Transportation Services	\$62.56	\$79.10	\$138.06	\$100.88	\$75.92
Operation and Maintenance Services	\$92.98	\$145.30	\$147.76	\$105.38	\$100.07
School Food Services and Other Non-Instructional Operations	\$51.54	\$72.94	\$47.85	\$55.17	\$48.64
Contributions to Community Colleges	\$0.66	\$0.90	\$0.90	\$0.57	--
Sub-Total	\$987.31	\$1,258.20	\$1,736.45	\$1,200.13	\$1,053.90
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.52	\$2.40	\$81.25	\$26.33	--
Cultural Enrichment	\$0.44	\$0.12	\$12.26	\$0.10	--
Public Libraries	\$4.78	\$15.05	\$36.70	\$11.63	\$4.31
Sub-Total	\$11.75	\$17.58	\$130.20	\$38.06	\$4.31
Community Development					
Planning and Community Development	\$102.61	\$22.62	\$116.51	\$21.19	\$31.02
Environmental Management	\$1.00	\$0.25	\$5.88	\$2.15	--
Cooperative Extension Program	\$2.73	\$1.77	\$3.24	\$3.34	\$1.83
Sub-Total	\$106.33	\$24.65	\$125.63	\$26.68	\$32.85
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,697.59	\$1,842.86	\$2,800.21	\$1,874.36	\$1,928.84

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$14.26	\$6.29	\$4.26	\$5.77	\$6.07
General and Financial Administration	\$31.44	\$94.96	\$53.67	\$90.61	\$47.79
Board of Elections	\$5.74	\$6.06	\$3.33	\$5.98	\$2.43
Sub-Total	\$51.43	\$107.30	\$61.26	\$102.36	\$56.28
Judicial Administration					
Courts	\$38.08	\$54.18	\$45.49	\$43.51	\$13.34
Commonwealth's Attorney	\$12.61	\$21.85	\$10.86	\$8.29	\$5.88
Sub-Total	\$50.69	\$76.03	\$56.35	\$51.80	\$19.22
Public Safety					
Law Enforcement and Traffic Control	\$61.38	\$98.32	\$70.49	\$81.50	\$41.75
Fire and Rescue Services	\$44.64	\$19.50	\$14.30	\$21.79	\$8.08
Correction and Detention	\$68.70	\$66.46	\$56.00	\$114.13	\$19.32
Inspections	\$8.17	\$7.15	\$4.64	\$11.65	\$2.45
Other Protection	\$45.90	\$6.71	\$21.20	\$40.86	\$2.50
Sub-Total	\$228.79	\$198.14	\$166.62	\$269.94	\$74.09
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1.83	--	\$0.02	--
Sanitation and Waste Removal	\$55.92	\$64.98	\$30.52	\$71.22	\$33.69
Maintenance of General Buildings and Grounds	\$19.45	\$25.77	\$10.29	\$26.82	\$18.78
Sub-Total	\$75.37	\$92.57	\$40.81	\$98.06	\$52.48
Health and Welfare					
Health	\$7.79	\$11.07	\$7.52	\$13.26	\$3.22
Mental Health and Mental Retardation	\$88.93	\$82.42	\$71.52	\$74.98	\$52.23
Welfare/Social Services	\$93.35	\$122.38	\$96.79	\$111.53	\$86.41
Sub-Total	\$190.07	\$215.87	\$175.83	\$199.77	\$141.85
Education					
Instruction	\$776.46	\$723.10	\$800.93	\$759.52	\$640.70
Administration, Attendance, and Health	\$43.81	\$56.40	\$32.70	\$51.42	\$26.65
Pupil Transportation Services	\$89.50	\$54.54	\$73.60	\$51.42	\$36.63
Operation and Maintenance Services	\$178.30	\$103.50	\$123.30	\$110.04	\$113.65
School Food Services and Other Non-Instructional Operations	\$35.81	\$61.21	\$52.13	\$41.10	\$35.22
Contributions to Community Colleges	\$4.31	\$0.51	\$0.26	\$0.45	\$0.33
Sub-Total	\$1,128.19	\$999.25	\$1,082.91	\$1,013.95	\$853.18
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.90	\$11.34	\$0.56	\$7.33	\$6.33
Cultural Enrichment	\$0.09	--	\$0.09	\$0.30	\$0.23
Public Libraries	\$5.50	\$15.85	\$12.16	\$7.06	\$16.62
Sub-Total	\$21.49	\$27.18	\$12.81	\$14.70	\$23.18
Community Development					
Planning and Community Development	\$19.27	\$30.14	\$47.46	\$13.58	\$33.66
Environmental Management	\$2.66	\$0.69	\$2.16	\$4.94	\$0.85
Cooperative Extension Program	\$6.15	\$1.64	\$1.50	\$3.54	\$0.86
Sub-Total	\$28.09	\$32.46	\$51.12	\$22.06	\$35.37
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,774.11	\$1,748.82	\$1,647.71	\$1,772.63	\$1,255.64

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$5.08	\$10.83	\$3.17	\$14.56	\$6.79
General and Financial Administration	\$80.97	\$95.52	\$87.99	\$55.66	\$34.86
Board of Elections	\$6.56	\$7.08	\$7.03	\$5.96	\$4.49
Sub-Total	\$92.61	\$113.44	\$98.19	\$76.18	\$46.14
Judicial Administration					
Courts	\$32.40	\$46.61	\$43.49	\$37.04	\$11.38
Commonwealth's Attorney	\$13.04	\$13.34	\$14.14	\$12.04	\$8.57
Sub-Total	\$45.44	\$59.95	\$57.63	\$49.08	\$19.95
Public Safety					
Law Enforcement and Traffic Control	\$72.06	\$101.67	\$83.12	\$75.68	\$55.47
Fire and Rescue Services	\$29.79	\$45.56	\$47.29	\$25.39	\$17.59
Correction and Detention	\$30.67	\$31.25	\$74.30	\$146.97	\$65.49
Inspections	\$12.88	\$9.18	\$7.38	\$9.54	\$3.52
Other Protection	\$25.63	\$21.87	\$17.97	\$11.15	\$2.18
Sub-Total	\$171.03	\$209.53	\$230.06	\$268.73	\$144.26
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1.06	--	--	\$1.34	--
Sanitation and Waste Removal	\$73.91	\$51.68	\$45.72	\$50.12	\$39.43
Maintenance of General Buildings and Grounds	\$21.47	\$29.78	\$21.70	\$10.95	\$9.71
Sub-Total	\$96.43	\$81.46	\$67.42	\$62.41	\$49.14
Health and Welfare					
Health	\$11.78	\$9.26	\$24.55	\$10.63	\$5.09
Mental Health and Mental Retardation	\$56.09	\$6.28	\$134.18	\$70.76	\$78.68
Welfare/Social Services	\$98.12	\$109.96	\$196.77	\$104.68	\$100.01
Sub-Total	\$165.99	\$125.50	\$355.50	\$186.07	\$183.78
Education					
Instruction	\$782.81	\$855.88	\$1,132.75	\$725.48	\$811.91
Administration, Attendance, and Health	\$76.06	\$82.25	\$65.68	\$39.64	\$45.44
Pupil Transportation Services	\$106.67	\$89.74	\$68.48	\$65.65	\$76.53
Operation and Maintenance Services	\$123.09	\$106.90	\$121.39	\$80.75	\$109.48
School Food Services and Other Non-Instructional Operations	\$47.30	\$38.53	\$69.85	\$37.21	\$55.01
Contributions to Community Colleges	\$0.21	\$0.24	\$1.80	\$0.84	\$0.24
Sub-Total	\$1,136.13	\$1,173.53	\$1,459.95	\$949.56	\$1,098.60
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12.90	\$0.07	\$10.94	\$4.05	--
Cultural Enrichment	--	--	\$2.09	--	--
Public Libraries	\$16.20	\$6.96	\$6.50	\$5.87	\$8.05
Sub-Total	\$29.10	\$7.03	\$19.53	\$9.93	\$8.05
Community Development					
Planning and Community Development	\$61.24	\$56.42	\$116.96	\$14.27	\$61.61
Environmental Management	\$1.17	\$5.35	\$1.56	\$2.21	\$0.48
Cooperative Extension Program	\$3.95	\$3.41	\$19.02	\$3.68	\$1.46
Sub-Total	\$66.36	\$65.18	\$137.54	\$20.15	\$63.55
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,803.08	\$1,835.61	\$2,425.82	\$1,622.11	\$1,613.47

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	\$4.05	\$3.91	\$6.38	\$1.70	\$2.68
General and Financial Administration	\$48.47	\$64.92	\$32.17	\$24.42	\$51.23
Board of Elections	\$3.50	\$0.85	\$4.17	\$2.32	\$3.42
Sub-Total	\$56.02	\$69.68	\$42.72	\$28.45	\$57.33
Judicial Administration					
Courts	\$26.77	\$12.38	\$19.52	\$24.13	\$32.81
Commonwealth's Attorney	\$7.84	\$9.40	\$11.46	\$6.67	\$11.16
Sub-Total	\$34.62	\$21.78	\$30.99	\$30.80	\$43.98
Public Safety					
Law Enforcement and Traffic Control	\$54.43	\$73.73	\$47.74	\$59.58	\$72.95
Fire and Rescue Services	\$36.73	\$10.37	\$39.67	\$20.83	\$38.57
Correction and Detention	\$60.65	\$42.39	\$33.93	\$33.94	\$18.24
Inspections	\$8.43	\$11.24	\$3.53	\$3.75	\$11.04
Other Protection	\$40.22	\$37.13	\$15.58	\$37.99	\$7.56
Sub-Total	\$200.46	\$174.87	\$140.45	\$156.07	\$148.36
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.12	--	--	--
Sanitation and Waste Removal	\$43.64	\$34.11	\$28.95	\$25.71	\$32.07
Maintenance of General Buildings and Grounds	\$13.59	\$10.95	\$15.70	\$12.44	\$26.65
Sub-Total	\$57.23	\$45.17	\$44.65	\$38.15	\$58.72
Health and Welfare					
Health	\$9.71	\$8.62	\$5.59	\$7.53	\$5.71
Mental Health and Mental Retardation	\$87.84	\$38.14	\$136.68	\$63.85	\$82.65
Welfare/Social Services	\$98.54	\$139.86	\$87.99	\$97.72	\$96.46
Sub-Total	\$196.10	\$186.62	\$230.26	\$169.11	\$184.82
Education					
Instruction	\$925.30	\$745.72	\$694.46	\$715.89	\$878.52
Administration, Attendance, and Health	\$34.88	\$43.74	\$32.18	\$29.14	\$58.73
Pupil Transportation Services	\$88.09	\$61.94	\$74.34	\$74.22	\$77.29
Operation and Maintenance Services	\$103.92	\$112.13	\$73.92	\$75.48	\$124.84
School Food Services and Other Non-Instructional Operations	\$40.76	\$47.04	\$52.24	\$47.60	\$32.80
Contributions to Community Colleges	\$3.80	\$0.76	\$1.07	--	\$0.54
Sub-Total	\$1,196.75	\$1,011.34	\$928.21	\$942.34	\$1,172.73
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$33.53	\$6.72	\$11.70	\$0.74	\$6.97
Cultural Enrichment	\$1.86	\$0.03	\$0.12	\$0.25	--
Public Libraries	\$22.10	\$9.87	\$18.75	\$11.93	\$7.64
Sub-Total	\$57.49	\$16.63	\$30.56	\$12.92	\$14.61
Community Development					
Planning and Community Development	\$32.66	\$14.96	\$53.66	\$120.56	\$17.02
Environmental Management	\$1.27	\$2.06	\$3.71	\$1.14	\$2.45
Cooperative Extension Program	\$2.70	\$3.68	\$3.51	\$1.38	\$1.49
Sub-Total	\$36.62	\$20.70	\$60.88	\$123.08	\$20.96
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,835.28	\$1,546.79	\$1,508.72	\$1,500.91	\$1,701.51

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	\$4.15	\$6.66	\$3.86	\$3.85	\$7.10
General and Financial Administration	\$46.66	\$60.24	\$84.08	\$45.56	\$88.20
Board of Elections	\$4.17	\$4.14	\$2.93	\$2.75	\$10.14
Sub-Total	\$54.98	\$71.04	\$90.86	\$52.16	\$105.44
Judicial Administration					
Courts	\$53.09	\$35.62	\$29.31	\$26.82	\$23.87
Commonwealth's Attorney	\$13.83	\$10.54	\$7.84	\$11.67	\$24.40
Sub-Total	\$66.93	\$46.16	\$37.14	\$38.49	\$48.27
Public Safety					
Law Enforcement and Traffic Control	\$54.95	\$104.43	\$138.02	\$63.89	\$77.97
Fire and Rescue Services	\$26.44	\$30.24	\$125.15	\$18.29	\$66.09
Correction and Detention	\$51.25	\$66.33	\$74.16	\$99.72	\$72.08
Inspections	\$1.87	\$13.47	\$23.83	\$2.13	\$18.50
Other Protection	\$2.61	\$7.05	\$24.82	\$13.76	\$18.68
Sub-Total	\$137.12	\$221.53	\$385.99	\$197.79	\$253.32
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.06	\$23.45	--	--
Sanitation and Waste Removal	\$38.47	\$13.04	\$35.08	\$79.39	\$61.08
Maintenance of General Buildings and Grounds	\$26.80	\$28.78	\$38.58	\$20.30	\$21.26
Sub-Total	\$65.27	\$41.88	\$97.11	\$99.69	\$82.34
Health and Welfare					
Health	\$6.29	\$4.08	\$12.47	\$7.93	\$13.12
Mental Health and Mental Retardation	\$96.05	\$34.53	\$50.65	\$85.18	\$93.43
Welfare/Social Services	\$109.05	\$65.09	\$106.56	\$153.95	\$162.35
Sub-Total	\$211.38	\$103.69	\$169.69	\$247.05	\$268.89
Education					
Instruction	\$721.75	\$843.55	\$1,135.75	\$738.14	\$902.50
Administration, Attendance, and Health	\$47.49	\$67.31	\$59.62	\$88.31	\$105.87
Pupil Transportation Services	\$73.53	\$89.13	\$108.37	\$47.75	\$83.79
Operation and Maintenance Services	\$86.62	\$145.19	\$160.91	\$111.26	\$104.63
School Food Services and Other Non-Instructional Operations	\$45.12	\$48.21	\$63.60	\$66.47	\$54.90
Contributions to Community Colleges	\$0.27	\$0.64	--	\$0.39	\$0.39
Sub-Total	\$974.77	\$1,194.03	\$1,528.26	\$1,052.31	\$1,252.08
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.62	\$12.49	\$68.20	\$14.93	\$1.02
Cultural Enrichment	\$0.44	--	--	\$0.56	--
Public Libraries	\$4.16	\$8.91	\$33.12	\$14.40	\$18.27
Sub-Total	\$8.22	\$21.40	\$101.32	\$29.88	\$19.29
Community Development					
Planning and Community Development	\$12.23	\$11.60	\$95.63	\$56.48	\$25.43
Environmental Management	\$0.56	\$0.17	\$8.95	\$0.15	--
Cooperative Extension Program	\$4.03	\$1.91	\$3.01	\$2.53	\$6.78
Sub-Total	\$16.82	\$13.68	\$107.59	\$59.15	\$32.21
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,535.48	\$1,713.41	\$2,517.96	\$1,776.53	\$2,061.84

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$11.57	\$3.20	\$3.07	\$2.00	\$4.95
General and Financial Administration	\$51.50	\$60.29	\$40.48	\$40.89	\$31.71
Board of Elections	\$6.01	\$2.20	\$4.70	\$2.34	\$3.95
Sub-Total	\$69.08	\$65.69	\$48.25	\$45.23	\$40.61
Judicial Administration					
Courts	\$42.17	\$25.80	\$10.67	\$19.18	\$22.62
Commonwealth's Attorney	\$25.62	\$7.00	\$15.20	\$11.75	\$8.06
Sub-Total	\$67.79	\$32.80	\$25.87	\$30.93	\$30.69
Public Safety					
Law Enforcement and Traffic Control	\$93.10	\$106.64	\$60.84	\$51.66	\$45.62
Fire and Rescue Services	\$10.75	\$97.95	\$52.19	\$45.30	\$10.09
Correction and Detention	\$161.77	\$56.61	\$88.88	\$52.18	\$50.51
Inspections	\$9.48	\$7.51	\$9.20	\$6.53	\$2.66
Other Protection	\$5.92	\$2.79	\$26.46	\$4.28	\$13.51
Sub-Total	\$281.02	\$271.50	\$237.57	\$159.94	\$122.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3.87	--	\$6.86
Sanitation and Waste Removal	\$48.35	\$62.28	\$71.66	\$45.84	\$78.59
Maintenance of General Buildings and Grounds	\$15.74	\$72.21	\$16.88	\$18.25	\$19.69
Sub-Total	\$64.09	\$134.49	\$92.41	\$64.09	\$105.13
Health and Welfare					
Health	\$14.05	\$4.97	\$12.15	\$7.03	\$8.83
Mental Health and Mental Retardation	\$68.39	\$37.54	\$142.26	\$49.75	\$199.42
Welfare/Social Services	\$116.04	\$97.08	\$90.65	\$93.91	\$157.52
Sub-Total	\$198.48	\$139.60	\$245.07	\$150.69	\$365.78
Education					
Instruction	\$734.46	\$949.64	\$776.18	\$986.36	\$711.74
Administration, Attendance, and Health	\$59.06	\$66.76	\$76.54	\$32.28	\$33.07
Pupil Transportation Services	\$62.99	\$53.71	\$84.47	\$73.21	\$65.12
Operation and Maintenance Services	\$103.27	\$116.59	\$125.35	\$111.70	\$101.18
School Food Services and Other Non-Instructional Operations	\$41.11	\$45.87	\$41.12	\$58.95	\$45.31
Contributions to Community Colleges	\$1.28	--	\$0.72	--	\$2.12
Sub-Total	\$1,002.18	\$1,232.57	\$1,104.38	\$1,262.49	\$958.54
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.81	\$38.37	\$25.20	\$15.46	\$5.05
Cultural Enrichment	--	\$1.91	--	--	--
Public Libraries	\$4.51	\$24.80	\$30.43	\$16.19	\$9.94
Sub-Total	\$16.32	\$65.08	\$55.63	\$31.65	\$14.99
Community Development					
Planning and Community Development	\$16.99	\$12.77	\$51.67	\$15.52	\$244.69
Environmental Management	\$7.70	--	\$3.12	\$2.03	\$1.00
Cooperative Extension Program	\$9.29	\$2.90	\$3.28	\$2.54	\$4.54
Sub-Total	\$33.98	\$15.67	\$58.07	\$20.10	\$250.23
Nondepartmental/1					
Sub-Total	--	--	\$51.39	--	--
Grand Total	\$1,732.94	\$1,957.41	\$1,918.64	\$1,765.10	\$1,888.34

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$4.02	\$5.03	\$9.22	\$5.49	\$2.83
General and Financial Administration	\$45.99	\$33.91	\$21.61	\$36.39	\$68.09
Board of Elections	\$1.36	\$2.29	\$2.51	\$9.79	\$1.86
Sub-Total	\$51.36	\$41.23	\$33.34	\$51.68	\$72.78
Judicial Administration					
Courts	\$20.84	\$12.58	\$17.70	\$31.65	\$23.71
Commonwealth's Attorney	\$7.99	\$8.27	\$9.02	\$18.99	\$8.67
Sub-Total	\$28.83	\$20.86	\$26.72	\$50.64	\$32.38
Public Safety					
Law Enforcement and Traffic Control	\$79.41	\$46.45	\$62.54	\$63.74	\$67.50
Fire and Rescue Services	\$19.55	\$33.19	\$9.72	\$54.90	\$55.25
Correction and Detention	\$21.09	\$39.96	\$23.07	\$105.18	\$49.10
Inspections	\$2.71	\$8.20	\$7.12	\$2.54	\$23.61
Other Protection	\$14.69	\$26.54	\$18.04	\$16.06	\$22.98
Sub-Total	\$137.45	\$154.34	\$120.49	\$242.42	\$218.45
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.03	--	--	\$1.93	\$6.22
Sanitation and Waste Removal	\$33.83	\$76.55	\$40.03	\$70.81	\$28.98
Maintenance of General Buildings and Grounds	\$20.41	\$11.28	\$14.89	\$21.13	\$17.41
Sub-Total	\$54.27	\$87.83	\$54.93	\$93.87	\$52.61
Health and Welfare					
Health	\$8.65	\$6.76	\$13.41	\$14.98	\$5.59
Mental Health and Mental Retardation	\$59.88	\$68.74	\$182.65	\$77.26	\$41.26
Welfare/Social Services	\$132.26	\$111.37	\$139.39	\$100.70	\$109.05
Sub-Total	\$200.78	\$186.88	\$335.45	\$192.95	\$155.90
Education					
Instruction	\$837.96	\$852.03	\$867.15	\$860.94	\$1,131.79
Administration, Attendance, and Health	\$26.37	\$39.78	\$38.88	\$52.53	\$54.70
Pupil Transportation Services	\$62.23	\$65.74	\$45.18	\$111.29	\$95.87
Operation and Maintenance Services	\$148.78	\$108.82	\$88.36	\$138.81	\$127.39
School Food Services and Other Non-Instructional Operations	\$52.84	\$34.08	\$52.42	\$62.79	\$52.55
Contributions to Community Colleges	\$0.92	\$0.48	\$1.16	--	\$0.19
Sub-Total	\$1,129.10	\$1,100.93	\$1,093.16	\$1,226.35	\$1,462.49
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12.46	\$22.41	\$0.81	--	\$18.70
Cultural Enrichment	--	\$0.67	--	\$1.12	\$0.12
Public Libraries	\$13.13	\$10.28	\$22.05	\$14.62	\$29.79
Sub-Total	\$25.59	\$33.36	\$22.86	\$15.74	\$48.61
Community Development					
Planning and Community Development	\$8.35	\$14.14	\$49.64	\$15.78	\$18.66
Environmental Management	\$1.14	\$0.98	\$0.49	\$0.36	\$0.13
Cooperative Extension Program	\$2.16	\$3.39	\$1.90	\$2.46	\$1.12
Sub-Total	\$11.64	\$18.52	\$52.04	\$18.60	\$19.91
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,639.02	\$1,643.95	\$1,738.99	\$1,892.25	\$2,063.13

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$6.60	\$11.83	\$12.38	\$1.45	\$11.96
General and Financial Administration	\$61.15	\$136.47	\$79.03	\$28.06	\$52.51
Board of Elections	\$2.65	\$9.28	\$7.63	\$3.09	\$2.93
Sub-Total	\$70.41	\$157.59	\$99.04	\$32.60	\$67.40
Judicial Administration					
Courts	\$24.37	\$50.89	\$44.98	\$20.74	\$16.02
Commonwealth's Attorney	\$11.58	\$14.40	\$24.59	\$11.64	\$12.84
Sub-Total	\$35.96	\$65.29	\$69.58	\$32.37	\$28.86
Public Safety					
Law Enforcement and Traffic Control	\$104.20	\$98.98	\$136.91	\$32.52	\$32.73
Fire and Rescue Services	\$65.36	\$36.37	\$40.51	\$10.25	\$48.70
Correction and Detention	\$94.68	\$68.02	\$17.29	\$74.91	\$84.42
Inspections	\$28.91	\$12.71	\$5.94	\$3.68	\$8.12
Other Protection	\$5.06	\$8.71	\$5.67	\$15.03	\$13.31
Sub-Total	\$298.21	\$224.80	\$206.32	\$136.39	\$187.29
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3.28	\$13.94	\$19.72
Sanitation and Waste Removal	\$29.68	\$87.46	\$14.77	\$42.70	\$70.39
Maintenance of General Buildings and Grounds	\$22.66	\$46.40	\$29.77	\$32.20	\$7.39
Sub-Total	\$52.34	\$133.86	\$47.82	\$88.84	\$97.49
Health and Welfare					
Health	\$4.70	\$25.28	\$10.79	\$4.48	\$6.46
Mental Health and Mental Retardation	\$37.33	\$173.15	\$96.15	\$142.03	\$57.51
Welfare/Social Services	\$96.31	\$263.79	\$180.36	\$153.35	\$172.21
Sub-Total	\$138.34	\$462.22	\$287.31	\$299.87	\$236.18
Education					
Instruction	\$1,280.34	\$1,337.69	\$879.45	\$844.94	\$880.93
Administration, Attendance, and Health	\$76.43	\$94.03	\$41.81	\$32.02	\$38.31
Pupil Transportation Services	\$85.26	\$103.99	\$112.74	\$55.59	\$55.09
Operation and Maintenance Services	\$134.43	\$219.36	\$134.19	\$94.52	\$116.87
School Food Services and Other Non-Instructional Operations	\$62.06	\$112.43	\$63.34	\$56.35	\$42.26
Contributions to Community Colleges	\$0.11	\$0.12	\$0.15	\$1.79	\$0.58
Sub-Total	\$1,638.62	\$1,867.61	\$1,231.68	\$1,085.22	\$1,134.03
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.56	\$40.89	\$0.17	\$7.48	\$24.78
Cultural Enrichment	--	\$1.03	\$1.24	\$2.05	\$0.52
Public Libraries	\$34.77	\$25.80	\$13.80	\$15.40	\$9.11
Sub-Total	\$69.34	\$67.72	\$15.21	\$24.93	\$34.41
Community Development					
Planning and Community Development	\$24.25	\$37.56	\$17.32	\$25.98	\$60.63
Environmental Management	\$0.58	\$1.24	\$9.76	\$0.59	\$1.51
Cooperative Extension Program	\$1.53	\$8.03	\$3.07	\$1.77	\$2.20
Sub-Total	\$26.37	\$46.83	\$30.15	\$28.35	\$64.34
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,329.59	\$3,025.91	\$1,987.10	\$1,728.58	\$1,850.01

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$2.15	\$2.58	\$5.87	\$6.89	\$4.07
General and Financial Administration	\$30.64	\$66.81	\$40.85	\$34.93	\$85.32
Board of Elections	\$2.79	\$4.97	\$2.59	\$2.85	\$2.97
Sub-Total	\$35.57	\$74.36	\$49.31	\$44.67	\$92.36
Judicial Administration					
Courts	\$17.10	\$41.07	\$28.29	\$18.26	\$26.07
Commonwealth's Attorney	\$7.70	\$14.47	\$11.29	\$10.34	\$12.72
Sub-Total	\$24.80	\$55.54	\$39.58	\$28.61	\$38.79
Public Safety					
Law Enforcement and Traffic Control	\$66.83	\$78.07	\$69.10	\$70.66	\$79.98
Fire and Rescue Services	\$20.84	\$16.17	\$7.27	\$9.19	\$127.71
Correction and Detention	\$23.50	\$199.29	\$45.36	\$74.47	\$100.83
Inspections	\$2.75	\$5.57	\$4.50	\$5.69	\$11.68
Other Protection	\$11.73	\$12.41	\$9.92	\$11.31	\$22.17
Sub-Total	\$125.64	\$311.52	\$136.16	\$171.33	\$342.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.04	\$4.32	\$16.73	--	\$0.02
Sanitation and Waste Removal	\$34.44	\$61.74	\$51.21	\$46.07	\$69.94
Maintenance of General Buildings and Grounds	\$19.63	\$20.43	\$8.97	\$27.75	\$80.05
Sub-Total	\$54.10	\$86.49	\$76.90	\$73.82	\$150.02
Health and Welfare					
Health	\$9.09	\$11.21	\$9.67	\$9.82	\$34.35
Mental Health and Mental Retardation	\$97.78	\$82.14	\$79.34	\$192.26	\$60.26
Welfare/Social Services	\$97.59	\$114.71	\$159.85	\$137.12	\$74.98
Sub-Total	\$204.46	\$208.07	\$248.86	\$339.20	\$169.59
Education					
Instruction	\$763.54	\$572.16	\$970.31	\$833.05	\$1,026.55
Administration, Attendance, and Health	\$31.51	\$29.82	\$35.92	\$25.09	\$100.99
Pupil Transportation Services	\$61.81	\$77.10	\$50.73	\$64.03	\$81.79
Operation and Maintenance Services	\$102.43	\$119.02	\$104.22	\$122.14	\$152.47
School Food Services and Other Non-Instructional Operations	\$47.44	\$42.83	\$95.12	\$54.20	\$47.75
Contributions to Community Colleges	\$2.42	\$0.43	\$2.37	\$1.34	--
Sub-Total	\$1,009.14	\$841.37	\$1,258.67	\$1,099.86	\$1,409.54
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.66	\$12.24	\$0.85	\$12.14	\$22.88
Cultural Enrichment	\$5.17	\$1.54	\$0.12	--	\$16.67
Public Libraries	\$20.48	\$20.79	\$23.49	\$12.07	\$31.25
Sub-Total	\$39.31	\$34.57	\$24.46	\$24.21	\$70.80
Community Development					
Planning and Community Development	\$34.96	\$22.63	\$19.37	\$20.43	\$54.12
Environmental Management	\$0.56	\$0.40	--	\$0.20	\$10.38
Cooperative Extension Program	\$1.20	\$2.72	\$1.02	\$1.49	\$1.09
Sub-Total	\$36.72	\$25.75	\$20.39	\$22.12	\$65.59
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,529.75	\$1,637.66	\$1,854.33	\$1,803.81	\$2,339.07

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$6.76	\$2.82	\$4.41	\$4.56
General and Financial Administration	\$172.89	\$137.58	\$101.99	\$117.69	\$179.94
Board of Elections	\$6.46	\$7.98	\$6.79	\$7.30	\$5.22
Sub-Total	\$185.10	\$152.32	\$111.60	\$129.40	\$189.71
Judicial Administration					
Courts	\$76.04	\$25.35	\$41.30	\$58.62	\$49.86
Commonwealth's Attorney	\$17.54	\$2.74	\$21.96	\$25.89	\$17.97
Sub-Total	\$93.58	\$28.09	\$63.26	\$84.51	\$67.83
Public Safety					
Law Enforcement and Traffic Control	\$298.15	\$230.04	\$260.51	\$146.70	\$248.71
Fire and Rescue Services	\$181.73	\$14.68	\$160.15	\$18.32	\$141.72
Correction and Detention	\$82.58	\$18.26	\$135.53	\$82.38	\$167.67
Inspections	\$32.67	\$43.65	\$8.17	\$21.09	\$13.92
Other Protection	\$20.64	\$23.00	\$10.38	\$31.07	\$31.20
Sub-Total	\$615.77	\$329.62	\$574.74	\$299.55	\$603.22
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$129.93	\$175.97	\$106.40	\$154.02	\$168.93
Sanitation and Waste Removal	\$43.60	\$133.27	\$392.51	\$59.28	\$74.52
Maintenance of General Buildings and Grounds	\$64.70	\$151.33	\$13.33	\$42.88	\$24.89
Sub-Total	\$238.23	\$460.57	\$512.23	\$256.18	\$268.34
Health and Welfare					
Health	\$48.75	\$14.28	\$22.16	\$11.96	\$16.19
Mental Health and Mental Retardation	\$169.60	\$66.64	\$169.20	\$139.43	\$240.28
Welfare/Social Services	\$330.71	\$62.05	\$202.53	\$141.68	\$550.07
Sub-Total	\$549.06	\$142.96	\$393.89	\$293.08	\$806.54
Education					
Instruction	\$847.05	\$713.45	\$868.66	\$1,080.15	\$971.08
Administration, Attendance, and Health	\$71.09	\$89.73	\$61.92	\$77.82	\$72.77
Pupil Transportation Services	\$31.29	\$69.95	\$26.74	\$106.96	\$50.10
Operation and Maintenance Services	\$95.51	--	\$87.17	\$158.97	\$162.97
School Food Services and Other Non-Instructional Operations	\$34.77	--	\$49.50	\$60.99	\$42.54
Contributions to Community Colleges	\$0.10	\$1.57	\$1.47	\$1.07	\$0.18
Sub-Total	\$1,079.81	\$874.70	\$1,095.46	\$1,485.95	\$1,299.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$115.62	\$105.42	\$134.59	\$46.65	\$152.09
Cultural Enrichment	\$18.27	\$12.62	\$0.29	--	\$3.89
Public Libraries	\$41.82	\$29.22	\$24.62	\$19.35	\$29.51
Sub-Total	\$175.71	\$147.26	\$159.50	\$65.99	\$185.49
Community Development					
Planning and Community Development	\$86.07	\$102.95	\$64.35	\$33.36	\$154.83
Environmental Management	\$5.50	\$0.27	\$2.49	\$0.10	--
Cooperative Extension Program	--	\$0.59	--	--	\$1.05
Sub-Total	\$91.58	\$103.81	\$66.84	\$33.45	\$155.88
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,028.83	\$2,239.34	\$2,977.52	\$2,648.12	\$3,576.63

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$3.86	\$8.90	\$9.73	\$3.31	\$25.65
General and Financial Administration	\$87.93	\$115.51	\$151.22	\$59.16	\$188.43
Board of Elections	\$2.19	\$6.79	\$9.58	\$2.60	\$7.76
Sub-Total	\$93.98	\$131.21	\$170.52	\$65.06	\$221.84
Judicial Administration					
Courts	\$48.26	\$51.85	\$46.12	\$27.32	\$314.31
Commonwealth's Attorney	\$9.54	\$28.94	\$1.06	\$14.07	--
Sub-Total	\$57.80	\$80.80	\$47.18	\$41.39	\$314.31
Public Safety					
Law Enforcement and Traffic Control	\$159.20	\$244.81	\$172.59	\$169.51	\$394.43
Fire and Rescue Services	\$147.74	\$148.32	\$34.64	\$137.59	\$68.37
Correction and Detention	\$79.59	\$237.13	\$12.17	\$94.76	\$305.49
Inspections	\$12.65	\$10.22	\$16.45	\$9.61	\$13.72
Other Protection	\$4.18	\$5.93	\$81.19	\$28.86	\$23.80
Sub-Total	\$403.36	\$646.41	\$317.03	\$440.33	\$805.82
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$118.36	\$122.22	\$184.49	\$152.37	\$124.60
Sanitation and Waste Removal	\$73.57	\$64.88	\$112.95	\$73.33	\$146.10
Maintenance of General Buildings and Grounds	\$35.41	\$26.59	\$98.71	\$47.44	\$44.40
Sub-Total	\$227.34	\$213.69	\$396.15	\$273.15	\$315.09
Health and Welfare					
Health	\$27.23	\$8.90	\$11.92	\$11.11	\$8.57
Mental Health and Mental Retardation	\$51.55	\$89.58	\$170.52	\$98.95	\$172.66
Welfare/Social Services	\$108.37	\$123.90	\$188.18	\$186.11	\$241.70
Sub-Total	\$187.15	\$222.39	\$370.61	\$296.17	\$422.92
Education					
Instruction	\$1,131.98	\$1,188.33	\$1,064.70	\$984.14	\$733.47
Administration, Attendance, and Health	\$48.26	\$62.97	\$80.86	\$52.33	\$51.74
Pupil Transportation Services	\$73.88	\$23.29	\$34.52	\$36.30	\$96.96
Operation and Maintenance Services	\$154.00	\$119.62	\$123.68	\$196.74	\$135.70
School Food Services and Other Non-Instructional Operations	\$46.74	\$45.22	\$55.45	\$60.91	\$58.67
Contributions to Community Colleges	\$0.38	\$0.39	\$0.53	\$0.20	\$0.25
Sub-Total	\$1,455.25	\$1,439.82	\$1,359.75	\$1,330.62	\$1,076.78
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$19.93	\$71.51	\$174.08	\$89.57	\$35.33
Cultural Enrichment	\$0.84	\$4.34	\$34.17	\$7.85	--
Public Libraries	\$27.85	\$35.45	\$21.27	\$20.74	\$23.40
Sub-Total	\$48.62	\$111.30	\$229.52	\$118.15	\$58.73
Community Development					
Planning and Community Development	\$46.87	\$12.24	\$88.52	\$49.29	\$161.11
Environmental Management	--	\$0.14	\$0.32	--	--
Cooperative Extension Program	\$1.67	--	\$2.21	\$0.49	\$4.19
Sub-Total	\$48.54	\$12.38	\$91.06	\$49.79	\$165.30
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,522.03	\$2,857.99	\$2,981.82	\$2,614.66	\$3,380.80

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$9.08	\$10.26	\$31.81	\$13.20	\$1.41
General and Financial Administration	\$194.03	\$214.52	\$194.97	\$153.70	\$183.29
Board of Elections	\$6.48	\$8.83	\$11.41	\$6.78	\$6.92
Sub-Total	\$209.59	\$233.62	\$238.18	\$173.69	\$191.62
Judicial Administration					
Courts	\$20.87	\$36.29	\$28.15	\$68.98	\$31.96
Commonwealth's Attorney	\$0.83	\$2.78	--	\$29.96	--
Sub-Total	\$21.70	\$39.07	\$28.15	\$98.94	\$31.96
Public Safety					
Law Enforcement and Traffic Control	\$344.24	\$438.97	\$339.72	\$250.60	\$206.88
Fire and Rescue Services	\$251.34	\$121.80	\$126.28	\$162.04	\$0.74
Correction and Detention	\$28.32	\$107.68	\$77.10	\$275.69	\$6.91
Inspections	\$44.02	\$17.10	\$33.11	\$26.92	\$8.72
Other Protection	--	\$6.83	\$15.37	\$42.81	\$6.97
Sub-Total	\$667.91	\$692.37	\$591.58	\$758.06	\$230.22
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$234.27	\$151.65	\$309.10	\$136.40	\$221.55
Sanitation and Waste Removal	\$79.01	\$80.24	\$87.28	\$109.38	\$162.33
Maintenance of General Buildings and Grounds	\$43.62	\$160.49	\$105.80	\$55.80	\$11.80
Sub-Total	\$356.90	\$392.37	\$502.18	\$301.58	\$395.68
Health and Welfare					
Health	\$29.35	\$12.47	\$18.85	\$6.94	\$30.67
Mental Health and Mental Retardation	\$79.11	\$73.78	\$123.93	\$183.29	\$207.72
Welfare/Social Services	\$68.16	\$186.08	\$190.32	\$191.08	\$187.98
Sub-Total	\$176.62	\$272.33	\$333.09	\$381.31	\$426.36
Education					
Instruction	\$903.68	\$1,647.32	\$1,196.41	\$838.88	\$1,053.98
Administration, Attendance, and Health	\$78.06	\$198.02	\$92.92	\$73.32	\$61.67
Pupil Transportation Services	\$55.51	\$40.52	\$60.23	\$41.51	\$38.11
Operation and Maintenance Services	\$114.58	\$221.31	\$269.62	\$111.41	\$116.70
School Food Services and Other Non-Instructional Operations	\$49.46	\$143.89	\$97.71	\$43.01	\$73.28
Contributions to Community Colleges	\$0.10	\$1.45	--	\$3.75	\$1.20
Sub-Total	\$1,201.39	\$2,252.51	\$1,716.90	\$1,111.88	\$1,344.93
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$115.67	\$77.82	\$72.06	\$97.43	\$103.81
Cultural Enrichment	\$1.81	\$40.83	--	\$9.23	\$3.03
Public Libraries	\$25.54	\$134.58	\$82.79	\$42.06	\$34.46
Sub-Total	\$143.02	\$253.23	\$154.85	\$148.72	\$141.30
Community Development					
Planning and Community Development	\$109.92	\$91.76	\$52.13	\$117.68	\$17.44
Environmental Management	--	\$0.66	--	\$0.49	\$2.70
Cooperative Extension Program	\$1.34	--	--	--	\$0.70
Sub-Total	\$111.26	\$92.43	\$52.13	\$118.18	\$20.84
Nondepartmental/1					
Sub-Total	--	--	\$70.12	--	--
Grand Total	\$2,888.39	\$4,227.93	\$3,687.18	\$3,092.35	\$2,782.90

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$3.95	\$2.30	\$16.66	\$3.19	\$0.16
General and Financial Administration	\$87.81	\$45.65	\$121.90	\$105.00	\$145.29
Board of Elections	\$2.47	\$2.34	\$4.56	\$11.24	\$2.43
Sub-Total	\$94.23	\$50.28	\$143.12	\$119.43	\$147.87
Judicial Administration					
Courts	\$22.44	\$8.24	\$34.73	\$7.99	\$42.89
Commonwealth's Attorney	\$13.50	\$1.90	\$18.40	--	\$20.07
Sub-Total	\$35.94	\$10.14	\$53.13	\$7.99	\$62.97
Public Safety					
Law Enforcement and Traffic Control	\$150.69	\$118.76	\$196.90	\$183.15	\$215.55
Fire and Rescue Services	\$98.93	\$109.65	\$111.19	\$129.68	\$176.93
Correction and Detention	\$90.16	\$24.48	\$160.15	\$1.69	\$170.34
Inspections	\$13.72	\$10.71	\$11.45	\$2.00	\$9.94
Other Protection	\$16.83	\$2.03	\$16.38	\$9.67	\$12.89
Sub-Total	\$370.33	\$265.62	\$496.07	\$326.18	\$585.65
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$67.20	\$185.31	\$118.26	\$157.20	\$146.80
Sanitation and Waste Removal	\$55.37	\$77.37	\$46.98	\$105.12	\$65.43
Maintenance of General Buildings and Grounds	\$36.86	\$9.81	\$28.66	\$42.15	\$45.66
Sub-Total	\$159.43	\$272.50	\$193.90	\$304.47	\$257.89
Health and Welfare					
Health	\$20.53	\$6.67	\$5.75	\$26.92	\$11.13
Mental Health and Mental Retardation	\$119.14	\$59.08	\$79.08	\$133.67	\$176.36
Welfare/Social Services	\$168.27	\$131.64	\$250.47	\$69.94	\$268.49
Sub-Total	\$307.94	\$197.40	\$335.31	\$230.52	\$455.98
Education					
Instruction	\$895.02	\$659.77	\$1,111.14	\$427.22	\$861.34
Administration, Attendance, and Health	\$61.87	\$46.12	\$62.35	\$42.00	\$39.28
Pupil Transportation Services	\$49.67	\$30.78	\$26.21	\$33.87	\$46.69
Operation and Maintenance Services	\$124.60	\$72.50	\$168.14	\$39.55	\$112.00
School Food Services and Other Non-Instructional Operations	\$49.58	\$30.00	\$67.73	\$100.25	\$50.41
Contributions to Community Colleges	--	\$0.91	\$0.36	--	--
Sub-Total	\$1,180.74	\$840.08	\$1,435.94	\$642.88	\$1,109.71
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$79.27	\$90.56	\$60.00	\$97.89	\$78.07
Cultural Enrichment	\$60.34	\$0.95	\$14.88	--	\$4.85
Public Libraries	\$17.80	\$14.26	\$26.74	\$10.27	\$21.33
Sub-Total	\$157.41	\$105.78	\$101.61	\$108.16	\$104.25
Community Development					
Planning and Community Development	\$120.73	\$17.55	\$26.66	\$133.20	\$97.19
Environmental Management	\$0.02	--	--	--	\$1.14
Cooperative Extension Program	\$0.66	--	--	--	\$0.39
Sub-Total	\$121.41	\$17.55	\$26.66	\$133.20	\$98.72
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,427.43	\$1,759.34	\$2,785.74	\$1,872.83	\$2,823.03

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$10.58	\$13.53	\$2.60	\$3.70	\$5.08
General and Financial Administration	\$112.05	\$135.95	\$150.86	\$82.88	\$74.17
Board of Elections	\$4.91	\$6.01	\$4.79	\$1.86	\$7.16
Sub-Total	\$127.54	\$155.49	\$158.25	\$88.45	\$86.42
Judicial Administration					
Courts	\$17.43	\$19.10	\$67.63	\$19.90	\$16.66
Commonwealth's Attorney	\$5.12	\$4.63	\$25.72	\$13.78	\$21.52
Sub-Total	\$22.55	\$23.73	\$93.35	\$33.69	\$38.18
Public Safety					
Law Enforcement and Traffic Control	\$273.84	\$122.73	\$226.80	\$189.36	\$226.93
Fire and Rescue Services	\$62.30	\$152.26	\$102.57	\$132.97	\$138.13
Correction and Detention	\$85.91	\$36.19	\$157.99	\$103.48	\$148.65
Inspections	\$20.76	\$14.37	\$16.43	\$11.36	\$16.66
Other Protection	\$24.47	\$38.23	\$17.69	\$6.79	\$21.75
Sub-Total	\$467.28	\$363.78	\$521.47	\$443.96	\$552.12
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$131.68	\$81.71	\$186.93	\$86.56	\$148.08
Sanitation and Waste Removal	\$39.76	\$49.24	\$91.12	\$47.91	\$57.16
Maintenance of General Buildings and Grounds	\$14.92	\$66.53	\$14.84	\$33.21	\$57.02
Sub-Total	\$186.36	\$197.48	\$292.89	\$167.67	\$262.25
Health and Welfare					
Health	\$15.63	\$3.94	-\$0.55	\$11.34	\$43.89
Mental Health and Mental Retardation	\$74.23	\$72.90	\$159.45	\$87.45	\$72.52
Welfare/Social Services	\$133.70	\$168.09	\$136.44	\$256.00	\$258.15
Sub-Total	\$223.56	\$244.94	\$295.34	\$354.79	\$374.56
Education					
Instruction	\$1,263.88	\$1,142.67	\$1,000.75	\$1,019.96	\$945.23
Administration, Attendance, and Health	\$99.80	\$107.37	\$173.50	\$66.29	\$44.29
Pupil Transportation Services	\$73.45	\$57.72	\$43.52	\$63.35	\$41.74
Operation and Maintenance Services	\$150.94	\$196.62	\$141.85	\$161.63	\$119.97
School Food Services and Other Non-Instructional Operations	\$45.98	\$137.67	\$63.19	\$87.94	\$79.74
Contributions to Community Colleges	--	\$0.95	\$0.68	--	\$0.03
Sub-Total	\$1,634.06	\$1,643.01	\$1,423.49	\$1,399.17	\$1,231.00
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$38.55	\$66.64	\$42.82	\$90.22	\$66.31
Cultural Enrichment	\$23.00	--	--	\$10.44	\$62.23
Public Libraries	\$40.66	\$40.33	\$29.70	\$21.13	\$24.97
Sub-Total	\$102.21	\$106.97	\$72.52	\$121.79	\$153.51
Community Development					
Planning and Community Development	\$48.14	\$13.11	\$177.79	\$108.53	\$68.41
Environmental Management	\$0.12	--	--	\$0.11	\$2.52
Cooperative Extension Program	\$3.32	\$3.21	\$0.80	\$1.27	--
Sub-Total	\$51.59	\$16.32	\$178.59	\$109.91	\$70.93
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,815.16	\$2,751.73	\$3,035.91	\$2,719.44	\$2,768.96

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$5.51	\$6.69	\$5.24	\$5.94	\$4.33
General and Financial Administration	\$160.28	\$86.13	\$97.22	\$120.15	\$89.07
Board of Elections	\$12.91	\$6.44	\$8.88	\$2.88	\$4.55
Sub-Total	\$178.70	\$99.26	\$111.35	\$128.98	\$97.94
Judicial Administration					
Courts	\$66.27	\$51.59	\$17.34	\$38.73	\$41.89
Commonwealth's Attorney	\$6.09	\$24.56	--	\$17.38	\$16.39
Sub-Total	\$72.35	\$76.15	\$17.34	\$56.11	\$58.28
Public Safety					
Law Enforcement and Traffic Control	\$280.33	\$221.60	\$134.54	\$216.81	\$186.63
Fire and Rescue Services	\$43.41	\$152.37	\$153.39	\$210.53	\$59.47
Correction and Detention	\$50.30	\$251.80	\$23.53	\$151.97	\$51.55
Inspections	\$12.86	\$0.66	\$7.93	\$16.91	\$7.09
Other Protection	\$13.21	\$4.09	\$8.83	\$21.33	\$4.93
Sub-Total	\$400.10	\$630.52	\$328.22	\$617.55	\$309.67
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$232.94	\$99.47	\$84.21	\$72.31	\$110.35
Sanitation and Waste Removal	\$101.85	\$39.30	\$37.41	\$95.90	\$61.91
Maintenance of General Buildings and Grounds	\$31.23	\$87.67	\$8.65	\$61.10	\$12.67
Sub-Total	\$366.02	\$226.44	\$130.27	\$229.31	\$184.93
Health and Welfare					
Health	\$10.73	\$21.03	\$17.82	\$12.77	\$4.31
Mental Health and Mental Retardation	\$142.61	\$69.55	\$61.70	\$89.73	\$104.42
Welfare/Social Services	\$243.06	\$349.61	\$26.11	\$218.19	\$103.39
Sub-Total	\$396.40	\$440.18	\$105.64	\$320.69	\$212.12
Education					
Instruction	\$1,017.55	\$996.97	\$1,094.97	\$912.81	\$572.21
Administration, Attendance, and Health	\$83.65	\$99.64	\$102.11	\$57.20	\$42.99
Pupil Transportation Services	\$31.04	\$41.79	\$77.39	\$43.29	\$16.00
Operation and Maintenance Services	\$151.75	\$131.45	\$125.70	\$154.32	\$61.40
School Food Services and Other Non-Instructional Operations	\$58.87	\$71.58	\$21.26	\$66.44	\$30.04
Contributions to Community Colleges	\$2.16	\$0.18	--	--	--
Sub-Total	\$1,345.03	\$1,341.61	\$1,421.42	\$1,234.07	\$722.64
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$79.94	\$48.88	\$67.54	\$81.04	\$63.99
Cultural Enrichment	\$4.88	--	--	\$16.71	--
Public Libraries	\$16.35	\$21.34	\$43.86	\$19.77	\$34.69
Sub-Total	\$101.17	\$70.22	\$111.40	\$117.52	\$98.68
Community Development					
Planning and Community Development	\$85.15	\$41.54	\$46.24	\$62.46	\$24.99
Environmental Management	--	--	--	--	\$4.23
Cooperative Extension Program	--	--	--	--	--
Sub-Total	\$85.15	\$41.54	\$46.24	\$62.46	\$29.22
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,944.94	\$2,925.92	\$2,271.87	\$2,766.68	\$1,713.49

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003

[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	\$5.92	\$6.90	\$12.45	\$8.88	\$6.98
General and Financial Administration	\$192.92	\$85.26	\$107.40	\$111.98	\$86.59
Board of Elections	\$2.16	\$2.14	\$5.60	\$3.12	\$2.18
Sub-Total	\$201.00	\$94.30	\$125.46	\$123.98	\$95.76
Judicial Administration					
Courts	\$39.67	\$35.83	\$41.38	\$33.86	\$44.61
Commonwealth's Attorney	\$17.32	\$14.44	\$11.63	\$14.03	\$18.92
Sub-Total	\$56.98	\$50.27	\$53.00	\$47.89	\$63.53
Public Safety					
Law Enforcement and Traffic Control	\$290.38	\$159.08	\$219.43	\$171.31	\$130.07
Fire and Rescue Services	\$169.78	\$163.65	\$173.22	\$89.45	\$140.06
Correction and Detention	\$132.75	\$104.31	\$28.34	\$54.21	\$78.59
Inspections	\$14.73	\$7.13	\$15.88	\$17.31	\$21.39
Other Protection	\$4.78	\$38.53	\$23.09	\$3.56	\$10.49
Sub-Total	\$612.42	\$472.71	\$459.95	\$335.83	\$380.60
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$65.62	\$82.32	\$169.62	\$152.56	\$42.73
Sanitation and Waste Removal	\$75.86	\$81.27	\$150.22	\$101.42	\$24.53
Maintenance of General Buildings and Grounds	\$40.61	\$88.79	\$41.41	\$61.02	\$28.87
Sub-Total	\$182.09	\$252.38	\$361.26	\$315.01	\$96.13
Health and Welfare					
Health	\$25.26	\$11.40	\$8.78	\$8.75	\$67.47
Mental Health and Mental Retardation	\$141.54	\$122.57	\$129.30	\$230.26	\$77.60
Welfare/Social Services	\$296.95	\$287.99	\$40.13	\$149.65	\$129.15
Sub-Total	\$463.75	\$421.96	\$178.21	\$388.66	\$274.22
Education					
Instruction	\$992.46	\$934.46	\$978.28	\$820.98	\$963.25
Administration, Attendance, and Health	\$86.97	\$43.76	\$47.93	\$45.65	\$65.68
Pupil Transportation Services	\$49.36	\$43.70	\$35.51	\$28.47	\$93.47
Operation and Maintenance Services	\$150.65	\$111.53	\$85.37	\$89.98	\$127.83
School Food Services and Other Non-Instructional Operations	\$48.99	\$45.47	\$52.61	\$31.95	\$58.92
Contributions to Community Colleges	\$0.72	--	--	\$0.13	--
Sub-Total	\$1,329.16	\$1,178.93	\$1,199.70	\$1,017.15	\$1,309.16
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$66.73	\$34.64	\$139.99	\$77.26	\$43.63
Cultural Enrichment	\$42.34	\$3.06	\$7.62	\$1.85	--
Public Libraries	\$22.81	\$22.98	\$32.04	\$50.64	\$12.82
Sub-Total	\$131.88	\$60.68	\$179.65	\$129.75	\$56.45
Community Development					
Planning and Community Development	\$43.69	\$60.31	\$38.54	\$56.01	\$124.91
Environmental Management	\$5.43	\$1.52	--	--	--
Cooperative Extension Program	--	\$0.44	\$1.50	--	\$1.00
Sub-Total	\$49.12	\$62.28	\$40.04	\$56.01	\$125.91
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,026.40	\$2,593.50	\$2,597.27	\$2,414.28	\$2,401.76

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.35	\$7.04	\$15.98	\$3.68
General and Financial Administration	\$62.93	\$92.60	\$130.03	\$82.85
Board of Elections	\$1.88	\$3.50	\$8.14	\$3.92
Sub-Total	\$67.17	\$103.14	\$154.14	\$90.45
Judicial Administration				
Courts	\$13.07	\$37.82	\$21.68	\$38.74
Commonwealth's Attorney	\$10.67	\$16.36	--	\$19.88
Sub-Total	\$23.74	\$54.18	\$21.68	\$58.62
Public Safety				
Law Enforcement and Traffic Control	\$163.75	\$166.74	\$230.63	\$199.49
Fire and Rescue Services	\$77.81	\$87.27	\$179.34	\$105.10
Correction and Detention	\$46.45	\$65.38	\$179.50	\$141.61
Inspections	\$3.29	\$12.18	\$22.04	\$14.60
Other Protection	\$6.14	\$38.72	\$1.65	\$35.91
Sub-Total	\$297.45	\$370.29	\$613.15	\$496.71
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$89.17	\$145.63	\$96.21	\$130.24
Sanitation and Waste Removal	\$62.71	\$119.94	\$39.52	\$39.21
Maintenance of General Buildings and Grounds	\$64.06	\$35.01	\$96.29	\$68.89
Sub-Total	\$215.94	\$300.58	\$232.03	\$238.34
Health and Welfare				
Health	\$5.23	\$8.40	\$15.93	\$7.84
Mental Health and Mental Retardation	\$69.44	\$172.17	\$110.36	\$71.62
Welfare/Social Services	\$95.12	\$195.46	\$113.13	\$232.71
Sub-Total	\$169.80	\$376.03	\$239.42	\$312.17
Education				
Instruction	\$997.39	\$854.26	\$443.32	\$1,167.53
Administration, Attendance, and Health	\$39.93	\$63.45	\$42.53	\$65.95
Pupil Transportation Services	\$48.06	\$35.18	\$40.97	\$28.65
Operation and Maintenance Services	\$154.71	\$121.74	\$68.84	\$81.08
School Food Services and Other Non-Instructional Operations	\$46.59	\$46.65	\$21.87	\$48.46
Contributions to Community Colleges	\$0.01	\$0.15	--	\$1.11
Sub-Total	\$1,286.68	\$1,121.43	\$617.52	\$1,392.78
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$50.72	\$62.52	\$90.82	\$61.72
Cultural Enrichment	\$16.54	\$3.16	\$10.20	\$1.78
Public Libraries	\$29.69	\$42.42	\$66.04	\$22.63
Sub-Total	\$96.94	\$108.10	\$167.07	\$86.13
Community Development				
Planning and Community Development	\$107.44	\$25.73	\$222.94	\$58.06
Environmental Management	\$0.06	\$6.14	--	\$6.74
Cooperative Extension Program	\$0.87	--	--	--
Sub-Total	\$108.38	\$31.87	\$222.94	\$64.81
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$2,266.10	\$2,465.60	\$2,267.96	\$2,739.99

Table 3.1
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2003

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.22%	0.19%	0.21%
General and Financial Administration	3.39%	3.94%	3.59%
Board of Elections	0.14%	0.14%	0.14%
Sub-Total	3.75%	4.27%	3.94%
Judicial Administration			
Courts	1.25%	1.23%	1.25%
Commonwealth's Attorney	0.41%	0.55%	0.46%
Sub-Total	1.66%	1.78%	1.70%
Public Safety			
Law Enforcement and Traffic Control	5.25%	7.69%	6.14%
Fire and Rescue Services	3.68%	5.01%	4.16%
Correction and Detention	2.93%	3.81%	3.25%
Inspections	0.56%	0.50%	0.54%
Other Protection	0.70%	0.53%	0.64%
Sub-Total	13.12%	17.54%	14.72%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.98%	4.12%	2.12%
Sanitation and Waste Removal	2.35%	2.57%	2.43%
Maintenance of General Buildings and Grounds	1.27%	1.89%	1.50%
Sub-Total	4.61%	8.58%	6.05%
Health and Welfare			
Health	1.10%	0.78%	0.98%
Mental Health and Mental Retardation	3.77%	3.84%	3.79%
Welfare/Social Services	6.44%	7.55%	6.84%
Sub-Total	11.30%	12.17%	11.62%
Education			
Instruction	45.04%	36.76%	42.03%
Administration, Attendance, and Health	2.55%	2.24%	2.44%
Pupil Transportation Services	3.37%	1.88%	2.83%
Operation and Maintenance Services	5.86%	5.16%	5.61%
School Food Services and Other Non-Instructional Operations	2.34%	2.10%	2.25%
Contributions to Community Colleges	0.02%	0.01%	0.02%
Sub-Total	59.19%	48.14%	55.18%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.92%	2.58%	2.16%
Cultural Enrichment	0.14%	0.78%	0.37%
Public Libraries	1.18%	1.03%	1.12%
Sub-Total	3.23%	4.39%	3.65%
Community Development			
Planning and Community Development	2.90%	3.05%	2.96%
Environmental Management	0.14%	0.05%	0.11%
Cooperative Extension Program	0.08%	0.02%	0.06%
Sub-Total	3.12%	3.12%	3.12%
Nondepartmental/ ¹			
Sub-Total	0.02%	0.01%	0.02%
Grand Total	100.00%	100.00%	100.00%

Footnotes and Data Source: Tables 3.1 and 3.2

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, Year Ended June 30, 2003, Exhibits C and C-1 through C-8.

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.39%	0.18%	0.29%	1.00%	0.38%
General and Financial Administration	2.61%	2.91%	3.76%	3.60%	2.35%
Board of Elections	0.24%	0.15%	0.21%	0.06%	0.24%
Sub-Total	3.24%	3.24%	4.26%	4.66%	2.96%
Judicial Administration					
Courts	1.17%	1.64%	1.85%	2.14%	1.64%
Commonwealth's Attorney	0.38%	0.36%	0.68%	0.85%	0.89%
Sub-Total	1.55%	2.00%	2.53%	2.99%	2.53%
Public Safety					
Law Enforcement and Traffic Control	1.87%	4.37%	3.55%	4.31%	4.03%
Fire and Rescue Services	3.21%	2.25%	1.80%	0.72%	1.30%
Correction and Detention	2.11%	2.54%	2.98%	5.25%	3.21%
Inspections	0.21%	0.43%	0.33%	0.34%	0.34%
Other Protection	0.65%	1.14%	1.73%	0.38%	2.42%
Sub-Total	8.05%	10.73%	10.38%	11.00%	11.29%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.27%	1.55%	--	0.02%	0.03%
Sanitation and Waste Removal	5.91%	0.13%	4.59%	1.04%	2.81%
Maintenance of General Buildings and Grounds	1.43%	0.67%	1.97%	1.51%	1.03%
Sub-Total	7.61%	2.35%	6.56%	2.57%	3.87%
Health and Welfare					
Health	0.64%	0.40%	0.33%	0.48%	0.53%
Mental Health and Mental Retardation	5.76%	3.03%	6.78%	7.80%	5.05%
Welfare/Social Services	8.07%	8.39%	6.91%	5.63%	5.86%
Sub-Total	14.48%	11.82%	14.02%	13.91%	11.44%
Education					
Instruction	47.24%	44.70%	44.18%	45.58%	50.16%
Administration, Attendance, and Health	3.08%	3.32%	2.87%	3.88%	2.59%
Pupil Transportation Services	3.59%	4.26%	3.36%	4.08%	3.86%
Operation and Maintenance Services	5.42%	5.13%	6.83%	6.12%	5.49%
School Food Services and Other Non-Instructional Operations	2.84%	1.87%	2.43%	2.55%	2.76%
Contributions to Community Colleges	0.06%	0.01%	0.02%	0.004%	0.10%
Sub-Total	62.24%	59.29%	59.69%	62.22%	64.95%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.68%	1.27%	1.25%	0.64%	0.54%
Cultural Enrichment	0.12%	0.24%	0.03%	--	--
Public Libraries	0.18%	1.51%	0.57%	0.65%	1.33%
Sub-Total	0.98%	3.02%	1.85%	1.30%	1.87%
Community Development					
Planning and Community Development	1.02%	7.43%	0.63%	0.73%	0.93%
Environmental Management	0.68%	0.04%	--	0.36%	0.02%
Cooperative Extension Program	0.15%	0.08%	0.07%	0.27%	0.13%
Sub-Total	1.85%	7.55%	0.71%	1.36%	1.09%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	1.09%	0.11%	0.15%	0.64%	0.16%
General and Financial Administration	4.26%	3.87%	2.15%	3.62%	2.34%
Board of Elections	0.38%	0.12%	0.12%	0.29%	0.10%
Sub-Total	5.73%	4.10%	2.42%	4.55%	2.61%
Judicial Administration					
Courts	0.99%	1.42%	0.63%	1.62%	1.46%
Commonwealth's Attorney	0.74%	0.54%	0.42%	0.57%	0.46%
Sub-Total	1.73%	1.96%	1.06%	2.19%	1.92%
Public Safety					
Law Enforcement and Traffic Control	6.84%	7.05%	3.13%	5.47%	4.32%
Fire and Rescue Services	1.58%	5.21%	2.43%	1.66%	1.79%
Correction and Detention	0.75%	3.91%	2.97%	0.19%	2.42%
Inspections	0.20%	0.51%	0.31%	0.35%	0.43%
Other Protection	0.98%	1.01%	1.24%	0.52%	0.19%
Sub-Total	10.35%	17.69%	10.08%	8.19%	9.15%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	4.10%	0.14%	--	--
Sanitation and Waste Removal	2.96%	1.95%	1.10%	5.48%	4.83%
Maintenance of General Buildings and Grounds	0.78%	0.57%	0.90%	0.98%	0.89%
Sub-Total	3.74%	6.61%	2.14%	6.46%	5.71%
Health and Welfare					
Health	0.43%	3.90%	0.38%	0.47%	0.39%
Mental Health and Mental Retardation	3.95%	3.72%	3.90%	5.25%	2.36%
Welfare/Social Services	5.13%	11.18%	6.55%	4.00%	8.94%
Sub-Total	9.52%	18.80%	10.83%	9.72%	11.70%
Education					
Instruction	49.54%	32.32%	55.97%	44.37%	47.31%
Administration, Attendance, and Health	2.70%	2.50%	2.24%	2.63%	1.95%
Pupil Transportation Services	4.38%	1.17%	4.06%	4.27%	5.30%
Operation and Maintenance Services	6.54%	3.43%	5.70%	7.55%	5.65%
School Food Services and Other Non-Instructional Operations	3.32%	2.27%	2.55%	3.28%	3.41%
Contributions to Community Colleges	0.09%	0.005%	0.005%	0.03%	0.001%
Sub-Total	66.57%	41.70%	70.53%	62.13%	63.62%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.48%	4.43%	1.08%	1.66%	0.83%
Cultural Enrichment	0.07%	0.39%	0.08%	--	0.07%
Public Libraries	0.60%	1.98%	0.91%	2.17%	1.26%
Sub-Total	1.15%	6.79%	2.07%	3.83%	2.15%
Community Development					
Planning and Community Development	0.99%	2.35%	0.74%	2.02%	2.90%
Environmental Management	0.04%	--	0.03%	0.67%	0.18%
Cooperative Extension Program	0.17%	--	0.09%	0.24%	0.07%
Sub-Total	1.21%	2.35%	0.86%	2.93%	3.14%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.48%	0.30%	0.59%	0.46%	0.31%
General and Financial Administration	4.09%	2.70%	2.50%	1.55%	2.97%
Board of Elections	0.62%	0.20%	0.27%	0.25%	0.27%
Sub-Total	5.19%	3.20%	3.36%	2.26%	3.55%
Judicial Administration					
Courts	1.64%	1.24%	0.94%	0.93%	1.24%
Commonwealth's Attorney	0.75%	0.72%	0.76%	0.54%	0.51%
Sub-Total	2.38%	1.96%	1.70%	1.48%	1.76%
Public Safety					
Law Enforcement and Traffic Control	4.52%	5.30%	4.09%	3.00%	5.39%
Fire and Rescue Services	0.84%	1.97%	1.24%	0.87%	0.89%
Correction and Detention	2.67%	2.41%	2.48%	1.69%	3.82%
Inspections	0.50%	0.48%	0.33%	0.14%	0.31%
Other Protection	1.84%	1.94%	0.73%	0.74%	0.26%
Sub-Total	10.35%	12.09%	8.87%	6.44%	10.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.09%	3.77%	0.01%
Sanitation and Waste Removal	4.09%	2.09%	1.79%	3.32%	2.32%
Maintenance of General Buildings and Grounds	1.00%	1.01%	1.26%	1.27%	0.81%
Sub-Total	5.10%	3.10%	3.13%	8.36%	3.14%
Health and Welfare					
Health	0.61%	0.48%	0.37%	0.43%	0.32%
Mental Health and Mental Retardation	6.40%	1.75%	5.27%	4.09%	2.52%
Welfare/Social Services	6.02%	4.73%	7.37%	24.26%	7.42%
Sub-Total	13.03%	6.96%	13.01%	28.78%	10.26%
Education					
Instruction	43.64%	52.61%	47.13%	34.77%	49.69%
Administration, Attendance, and Health	3.57%	2.35%	5.97%	1.38%	3.37%
Pupil Transportation Services	6.00%	3.62%	4.83%	2.69%	4.60%
Operation and Maintenance Services	5.64%	6.59%	6.62%	6.42%	9.04%
School Food Services and Other Non-Instructional Operations	3.08%	2.92%	3.49%	2.35%	2.67%
Contributions to Community Colleges	0.07%	0.04%	0.02%	0.14%	0.02%
Sub-Total	62.00%	68.12%	68.06%	47.75%	69.39%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.12%	1.45%	0.07%	0.70%	0.29%
Cultural Enrichment	--	0.05%	0.12%	--	0.03%
Public Libraries	0.69%	1.44%	0.86%	0.71%	0.28%
Sub-Total	0.81%	2.94%	1.04%	1.41%	0.60%
Community Development					
Planning and Community Development	0.57%	1.47%	0.47%	3.29%	0.43%
Environmental Management	0.08%	0.03%	0.09%	0.17%	0.02%
Cooperative Extension Program	0.48%	0.12%	0.19%	0.06%	0.18%
Sub-Total	1.13%	1.62%	0.75%	3.52%	0.63%
Nondepartmental/1					
Sub-Total	--	--	0.08%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.10%	0.25%	0.51%	0.31%	0.26%
General and Financial Administration	2.07%	3.60%	1.66%	7.05%	2.75%
Board of Elections	0.14%	0.17%	0.24%	0.31%	0.33%
Sub-Total	2.32%	4.02%	2.41%	7.67%	3.34%
Judicial Administration					
Courts	1.04%	0.60%	1.45%	1.63%	1.52%
Commonwealth's Attorney	0.66%	0.34%	0.59%	0.54%	0.59%
Sub-Total	1.70%	0.93%	2.03%	2.18%	2.11%
Public Safety					
Law Enforcement and Traffic Control	3.18%	4.44%	2.32%	4.02%	4.19%
Fire and Rescue Services	1.24%	2.10%	1.81%	0.90%	1.40%
Correction and Detention	3.56%	5.02%	2.25%	3.85%	2.53%
Inspections	0.23%	0.46%	0.20%	0.69%	0.06%
Other Protection	1.06%	1.29%	0.31%	0.96%	0.87%
Sub-Total	9.26%	13.30%	6.91%	10.41%	9.05%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.04%	0.76%	--	--	--
Sanitation and Waste Removal	1.42%	2.70%	1.17%	1.48%	2.05%
Maintenance of General Buildings and Grounds	1.17%	1.59%	1.26%	3.24%	1.08%
Sub-Total	2.64%	5.06%	2.43%	4.72%	3.13%
Health and Welfare					
Health	0.35%	0.75%	0.41%	0.47%	0.31%
Mental Health and Mental Retardation	4.25%	4.85%	12.01%	0.59%	7.24%
Welfare/Social Services	7.69%	6.00%	6.11%	8.55%	7.78%
Sub-Total	12.28%	11.60%	18.53%	9.61%	15.33%
Education					
Instruction	51.87%	46.65%	46.66%	40.55%	46.95%
Administration, Attendance, and Health	2.63%	2.10%	2.22%	3.88%	2.58%
Pupil Transportation Services	3.51%	4.82%	4.40%	4.33%	4.17%
Operation and Maintenance Services	6.15%	5.70%	7.88%	8.16%	8.40%
School Food Services and Other Non-Instructional Operations	3.02%	2.90%	3.20%	2.29%	3.09%
Contributions to Community Colleges	--	0.04%	0.06%	0.01%	0.01%
Sub-Total	67.18%	62.21%	64.42%	59.21%	65.22%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.74%	0.61%	0.52%	1.95%	0.11%
Cultural Enrichment	0.004%	--	--	0.14%	0.04%
Public Libraries	0.88%	0.35%	0.42%	0.36%	0.88%
Sub-Total	1.62%	0.96%	0.95%	2.45%	1.03%
Community Development					
Planning and Community Development	2.92%	1.71%	2.18%	3.44%	0.15%
Environmental Management	0.01%	0.07%	0.02%	0.07%	0.48%
Cooperative Extension Program	0.07%	0.13%	0.12%	0.23%	0.18%
Sub-Total	2.99%	1.91%	2.32%	3.74%	0.80%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.09%	0.21%	0.58%	0.22%	0.37%
General and Financial Administration	3.26%	3.52%	4.43%	2.88%	3.88%
Board of Elections	0.10%	0.29%	0.65%	0.21%	0.32%
Sub-Total	3.45%	4.02%	5.66%	3.32%	4.56%
Judicial Administration					
Courts	1.40%	0.68%	2.14%	1.56%	1.74%
Commonwealth's Attorney	0.46%	0.65%	0.78%	0.69%	0.43%
Sub-Total	1.86%	1.33%	2.92%	2.24%	2.17%
Public Safety					
Law Enforcement and Traffic Control	7.02%	4.57%	5.30%	4.66%	3.13%
Fire and Rescue Services	5.49%	1.18%	0.45%	1.05%	1.37%
Correction and Detention	4.27%	1.94%	0.005%	2.71%	5.84%
Inspections	0.71%	0.69%	0.47%	0.77%	0.46%
Other Protection	0.23%	0.36%	0.40%	1.52%	0.76%
Sub-Total	17.74%	8.74%	6.63%	10.72%	11.56%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.82%	--	--	--	--
Sanitation and Waste Removal	1.03%	1.57%	7.06%	2.79%	2.51%
Maintenance of General Buildings and Grounds	0.67%	2.49%	0.74%	1.11%	1.65%
Sub-Total	2.52%	4.06%	7.80%	3.90%	4.16%
Health and Welfare					
Health	0.48%	0.69%	0.29%	0.35%	0.39%
Mental Health and Mental Retardation	3.87%	2.38%	3.17%	4.82%	4.09%
Welfare/Social Services	3.36%	8.26%	9.62%	10.58%	6.71%
Sub-Total	7.71%	11.33%	13.08%	15.75%	11.19%
Education					
Instruction	47.12%	47.32%	41.75%	47.31%	45.42%
Administration, Attendance, and Health	2.49%	3.10%	2.44%	3.00%	4.00%
Pupil Transportation Services	3.10%	2.76%	3.00%	2.82%	5.10%
Operation and Maintenance Services	7.71%	5.56%	11.26%	5.80%	6.75%
School Food Services and Other Non-Instructional Operations	1.99%	2.11%	4.51%	2.57%	3.02%
Contributions to Community Colleges	--	0.02%	--	0.01%	0.01%
Sub-Total	62.42%	60.87%	62.95%	61.51%	64.31%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.01%	2.20%	--	0.41%	0.15%
Cultural Enrichment	0.02%	0.01%	--	--	--
Public Libraries	1.12%	0.79%	0.02%	0.93%	0.31%
Sub-Total	2.15%	2.99%	0.02%	1.33%	0.46%
Community Development					
Planning and Community Development	2.10%	6.23%	0.25%	0.96%	1.37%
Environmental Management	--	0.08%	0.12%	0.04%	0.03%
Cooperative Extension Program	0.05%	0.35%	0.57%	0.22%	0.19%
Sub-Total	2.15%	6.66%	0.94%	1.22%	1.59%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.73%	0.21%	2.56%	0.14%	0.29%
General and Financial Administration	1.85%	2.56%	3.44%	3.40%	4.60%
Board of Elections	0.27%	0.15%	0.31%	0.08%	0.18%
Sub-Total	2.85%	2.92%	6.31%	3.62%	5.08%
Judicial Administration					
Courts	1.77%	1.25%	1.44%	1.00%	1.84%
Commonwealth's Attorney	0.48%	0.28%	0.76%	0.07%	0.46%
Sub-Total	2.25%	1.53%	2.20%	1.07%	2.30%
Public Safety					
Law Enforcement and Traffic Control	2.69%	4.07%	3.97%	6.29%	4.36%
Fire and Rescue Services	1.24%	2.17%	0.77%	4.80%	2.59%
Correction and Detention	2.15%	2.65%	7.08%	2.06%	1.25%
Inspections	0.36%	0.41%	0.49%	0.48%	0.41%
Other Protection	3.68%	0.46%	0.38%	0.44%	1.34%
Sub-Total	10.12%	9.75%	12.69%	14.07%	9.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.32%	0.07%	--	0.67%	--
Sanitation and Waste Removal	3.42%	3.22%	4.28%	3.51%	3.87%
Maintenance of General Buildings and Grounds	1.12%	2.24%	1.24%	1.38%	4.71%
Sub-Total	7.86%	5.54%	5.52%	5.57%	8.58%
Health and Welfare					
Health	0.50%	0.38%	0.48%	2.17%	0.26%
Mental Health and Mental Retardation	4.39%	2.46%	4.10%	3.90%	3.61%
Welfare/Social Services	10.48%	6.12%	7.09%	7.05%	4.33%
Sub-Total	15.37%	8.96%	11.67%	13.12%	8.19%
Education					
Instruction	35.75%	52.27%	43.66%	42.82%	48.66%
Administration, Attendance, and Health	3.65%	2.29%	3.04%	2.08%	2.67%
Pupil Transportation Services	4.28%	4.41%	3.84%	2.49%	3.02%
Operation and Maintenance Services	7.56%	7.46%	5.10%	5.56%	4.13%
School Food Services and Other Non-Instructional Operations	3.44%	2.60%	2.46%	1.72%	2.14%
Contributions to Community Colleges	0.19%	0.01%	0.04%	0.01%	0.03%
Sub-Total	54.88%	69.04%	58.14%	54.68%	60.66%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	0.49%	0.75%	2.60%	2.08%
Cultural Enrichment	--	--	0.03%	0.25%	--
Public Libraries	0.96%	0.62%	0.49%	1.13%	1.03%
Sub-Total	1.15%	1.11%	1.27%	3.99%	3.12%
Community Development					
Planning and Community Development	5.36%	0.99%	1.76%	3.66%	1.85%
Environmental Management	--	0.16%	0.29%	0.21%	0.19%
Cooperative Extension Program	0.15%	--	0.16%	0.004%	0.10%
Sub-Total	5.51%	1.15%	2.21%	3.88%	2.14%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.18%	0.40%	0.27%	0.15%	0.44%
General and Financial Administration	2.61%	2.71%	2.29%	3.21%	2.42%
Board of Elections	0.31%	0.25%	0.16%	0.10%	0.24%
Sub-Total	3.11%	3.35%	2.72%	3.47%	3.10%
Judicial Administration					
Courts	0.90%	2.79%	1.53%	0.96%	1.86%
Commonwealth's Attorney	0.76%	0.52%	0.69%	0.70%	0.53%
Sub-Total	1.66%	3.32%	2.22%	1.66%	2.39%
Public Safety					
Law Enforcement and Traffic Control	2.70%	2.01%	3.92%	4.23%	3.76%
Fire and Rescue Services	2.71%	1.57%	--	2.81%	2.38%
Correction and Detention	2.15%	2.57%	2.17%	2.28%	3.58%
Inspections	0.32%	0.46%	0.34%	0.53%	0.51%
Other Protection	1.25%	1.76%	2.82%	0.53%	0.47%
Sub-Total	9.12%	8.36%	9.25%	10.37%	10.70%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.02%	0.30%	--
Sanitation and Waste Removal	4.33%	1.00%	1.12%	4.05%	0.77%
Maintenance of General Buildings and Grounds	1.82%	1.89%	1.17%	0.36%	0.98%
Sub-Total	6.15%	2.89%	2.32%	4.71%	1.75%
Health and Welfare					
Health	0.57%	0.56%	0.35%	0.23%	0.43%
Mental Health and Mental Retardation	6.54%	2.02%	2.25%	1.58%	5.54%
Welfare/Social Services	6.56%	8.86%	7.33%	5.31%	5.06%
Sub-Total	13.68%	11.44%	9.92%	7.12%	11.02%
Education					
Instruction	47.51%	51.83%	50.97%	51.93%	51.03%
Administration, Attendance, and Health	2.19%	2.48%	1.96%	3.22%	2.83%
Pupil Transportation Services	4.97%	4.38%	5.00%	3.87%	3.99%
Operation and Maintenance Services	5.17%	6.02%	6.62%	6.12%	6.41%
School Food Services and Other Non-Instructional Operations	4.04%	2.69%	3.26%	2.30%	2.85%
Contributions to Community Colleges	0.02%	0.02%	0.03%	0.07%	0.02%
Sub-Total	63.90%	67.42%	67.84%	67.50%	67.14%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.31%	1.42%	0.77%	2.33%	1.27%
Cultural Enrichment	--	0.03%	--	--	0.22%
Public Libraries	0.90%	0.60%	0.87%	0.95%	0.13%
Sub-Total	1.21%	2.05%	1.65%	3.29%	1.62%
Community Development					
Planning and Community Development	0.83%	0.95%	4.00%	1.67%	2.06%
Environmental Management	0.05%	0.01%	0.005%	0.12%	0.03%
Cooperative Extension Program	0.29%	0.20%	0.08%	0.10%	0.19%
Sub-Total	1.17%	1.17%	4.09%	1.89%	2.28%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.22%	2.13%	0.32%	0.20%	0.94%
General and Financial Administration	3.49%	4.22%	1.65%	2.87%	2.22%
Board of Elections	0.16%	0.44%	0.30%	0.24%	0.33%
Sub-Total	3.87%	6.79%	2.27%	3.31%	3.50%
Judicial Administration					
Courts	1.32%	2.04%	1.89%	1.68%	2.79%
Commonwealth's Attorney	0.55%	1.16%	0.79%	0.30%	2.16%
Sub-Total	1.87%	3.19%	2.68%	1.98%	4.95%
Public Safety					
Law Enforcement and Traffic Control	3.11%	3.65%	2.88%	4.52%	5.54%
Fire and Rescue Services	1.48%	3.42%	0.70%	1.37%	1.00%
Correction and Detention	4.12%	2.45%	2.74%	2.35%	10.24%
Inspections	0.76%	1.18%	0.27%	0.69%	0.64%
Other Protection	0.31%	1.32%	0.68%	0.35%	3.84%
Sub-Total	9.78%	12.02%	7.28%	9.28%	21.26%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.29%	0.64%	--	--	0.09%
Sanitation and Waste Removal	0.06%	1.27%	4.60%	2.04%	5.15%
Maintenance of General Buildings and Grounds	1.66%	1.10%	0.52%	2.17%	3.02%
Sub-Total	2.01%	3.01%	5.12%	4.21%	8.26%
Health and Welfare					
Health	0.54%	0.50%	0.53%	1.15%	0.32%
Mental Health and Mental Retardation	4.27%	6.12%	8.63%	2.87%	7.97%
Welfare/Social Services	4.74%	7.68%	9.37%	7.29%	7.06%
Sub-Total	9.54%	14.30%	18.53%	11.31%	15.35%
Education					
Instruction	48.29%	40.90%	46.37%	52.04%	24.59%
Administration, Attendance, and Health	2.70%	2.25%	1.75%	4.06%	2.42%
Pupil Transportation Services	4.42%	5.24%	4.25%	3.10%	4.54%
Operation and Maintenance Services	6.83%	6.54%	5.49%	5.09%	6.35%
School Food Services and Other Non-Instructional Operations	2.44%	2.17%	3.25%	2.14%	2.74%
Contributions to Community Colleges	0.58%	--	0.06%	0.01%	0.24%
Sub-Total	65.27%	57.10%	61.16%	66.44%	40.88%
Parks, Recreation, and Cultural Services					
Parks and Recreation	5.72%	1.04%	0.51%	0.36%	0.43%
Cultural Enrichment	0.09%	0.04%	0.01%	--	0.06%
Public Libraries	0.68%	1.17%	0.37%	0.73%	0.78%
Sub-Total	6.50%	2.24%	0.89%	1.09%	1.27%
Community Development					
Planning and Community Development	1.00%	1.17%	1.87%	2.23%	4.23%
Environmental Management	0.08%	0.11%	0.02%	0.01%	0.05%
Cooperative Extension Program	0.08%	0.06%	0.17%	0.14%	0.24%
Sub-Total	1.16%	1.34%	2.06%	2.38%	4.52%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.18%	0.26%	0.14%	0.12%	1.85%
General and Financial Administration	1.41%	3.15%	7.07%	2.03%	4.67%
Board of Elections	0.18%	0.14%	0.13%	0.18%	0.85%
Sub-Total	1.76%	3.55%	7.34%	2.33%	7.38%
Judicial Administration					
Courts	0.91%	1.00%	0.97%	1.63%	4.03%
Commonwealth's Attorney	0.83%	0.48%	0.56%	0.45%	1.30%
Sub-Total	1.74%	1.49%	1.54%	2.07%	5.33%
Public Safety					
Law Enforcement and Traffic Control	2.18%	6.84%	7.93%	4.01%	8.46%
Fire and Rescue Services	0.74%	5.32%	5.17%	1.99%	0.86%
Correction and Detention	5.32%	4.09%	4.08%	1.13%	0.83%
Inspections	0.28%	0.70%	0.63%	0.27%	0.88%
Other Protection	1.59%	0.37%	0.31%	0.60%	0.91%
Sub-Total	10.12%	17.32%	18.12%	8.00%	11.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.53%	4.31%	0.01%	--
Sanitation and Waste Removal	1.12%	1.43%	1.33%	1.26%	5.03%
Maintenance of General Buildings and Grounds	0.88%	0.73%	1.16%	1.06%	2.50%
Sub-Total	2.00%	2.69%	6.80%	2.33%	7.53%
Health and Welfare					
Health	0.33%	0.22%	0.22%	0.26%	1.47%
Mental Health and Mental Retardation	4.57%	4.04%	3.62%	4.62%	4.13%
Welfare/Social Services	6.89%	4.15%	3.92%	4.04%	8.75%
Sub-Total	11.79%	8.40%	7.75%	8.91%	14.35%
Education					
Instruction	49.94%	47.28%	37.81%	52.47%	35.47%
Administration, Attendance, and Health	2.69%	2.97%	4.57%	1.55%	2.66%
Pupil Transportation Services	4.82%	2.78%	2.79%	4.53%	2.91%
Operation and Maintenance Services	8.94%	5.07%	4.91%	7.38%	8.19%
School Food Services and Other Non-Instructional Operations	3.58%	3.38%	2.24%	3.34%	2.23%
Contributions to Community Colleges	0.05%	--	--	0.07%	--
Sub-Total	70.03%	61.47%	52.33%	69.33%	51.45%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	1.24%	1.97%	0.76%	--
Cultural Enrichment	0.02%	--	--	0.06%	--
Public Libraries	0.39%	1.47%	1.50%	1.15%	0.50%
Sub-Total	0.59%	2.71%	3.47%	1.97%	0.50%
Community Development					
Planning and Community Development	1.78%	2.30%	2.59%	4.99%	0.86%
Environmental Management	0.04%	0.04%	--	0.02%	--
Cooperative Extension Program	0.16%	0.03%	0.06%	0.05%	0.66%
Sub-Total	1.97%	2.38%	2.65%	5.06%	1.52%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.50%	0.16%	0.24%	0.32%	0.30%
General and Financial Administration	4.22%	3.91%	5.09%	3.81%	3.87%
Board of Elections	0.17%	0.17%	0.06%	0.32%	0.35%
Sub-Total	4.89%	4.23%	5.39%	4.45%	4.52%
Judicial Administration					
Courts	1.18%	2.72%	2.40%	2.19%	2.33%
Commonwealth's Attorney	0.39%	0.44%	0.98%	0.74%	0.34%
Sub-Total	1.57%	3.16%	3.38%	2.93%	2.67%
Public Safety					
Law Enforcement and Traffic Control	2.05%	5.51%	5.27%	4.91%	3.92%
Fire and Rescue Services	0.91%	4.95%	0.68%	1.89%	1.58%
Correction and Detention	5.20%	3.00%	5.34%	4.16%	5.10%
Inspections	0.44%	0.68%	0.61%	0.37%	0.69%
Other Protection	2.03%	0.25%	0.73%	0.66%	0.58%
Sub-Total	10.63%	14.39%	12.62%	11.99%	11.87%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.99%	--	--	0.35%	--
Sanitation and Waste Removal	2.62%	1.02%	2.87%	0.53%	3.14%
Maintenance of General Buildings and Grounds	1.19%	1.89%	1.62%	1.34%	1.31%
Sub-Total	4.80%	2.91%	4.49%	2.22%	4.45%
Health and Welfare					
Health	0.66%	0.41%	0.34%	0.55%	0.49%
Mental Health and Mental Retardation	4.28%	3.22%	3.89%	3.51%	5.18%
Welfare/Social Services	4.82%	3.74%	7.13%	5.31%	4.42%
Sub-Total	9.75%	7.36%	11.36%	9.38%	10.09%
Education					
Instruction	43.40%	40.42%	42.26%	48.90%	45.18%
Administration, Attendance, and Health	2.44%	3.43%	4.22%	2.70%	3.74%
Pupil Transportation Services	4.54%	3.10%	5.19%	4.04%	3.95%
Operation and Maintenance Services	7.29%	5.27%	5.66%	6.41%	5.59%
School Food Services and Other Non-Instructional Operations	4.42%	1.66%	3.06%	2.12%	2.87%
Contributions to Community Colleges	0.01%	--	0.03%	0.01%	0.02%
Sub-Total	62.10%	53.87%	60.42%	64.18%	61.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.45%	3.54%	0.04%	1.50%	1.08%
Cultural Enrichment	0.15%	--	--	--	--
Public Libraries	0.92%	3.09%	1.18%	1.20%	1.80%
Sub-Total	2.53%	6.63%	1.22%	2.70%	2.88%
Community Development					
Planning and Community Development	1.44%	6.61%	0.82%	1.46%	1.79%
Environmental Management	0.02%	0.77%	0.12%	0.51%	0.23%
Cooperative Extension Program	0.29%	0.06%	0.19%	0.17%	0.15%
Sub-Total	1.75%	7.44%	1.12%	2.15%	2.16%
Nondepartmental/1					
Sub-Total	1.98%	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.29%	0.18%	0.32%	0.29%	0.19%
General and Financial Administration	4.18%	1.59%	3.35%	3.28%	3.74%
Board of Elections	0.46%	0.26%	0.11%	0.20%	0.29%
Sub-Total	4.93%	2.03%	3.78%	3.77%	4.22%
Judicial Administration					
Courts	1.52%	1.77%	1.04%	1.68%	1.65%
Commonwealth's Attorney	0.85%	0.53%	0.39%	0.72%	0.63%
Sub-Total	2.36%	2.29%	1.43%	2.40%	2.27%
Public Safety					
Law Enforcement and Traffic Control	5.07%	3.02%	4.25%	3.98%	2.88%
Fire and Rescue Services	1.52%	0.44%	4.04%	3.83%	1.25%
Correction and Detention	3.67%	1.71%	1.76%	3.06%	3.91%
Inspections	0.22%	0.19%	0.97%	0.52%	0.13%
Other Protection	0.31%	0.17%	0.27%	0.88%	0.11%
Sub-Total	10.78%	5.53%	11.29%	12.26%	8.28%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.43%	1.86%	--	--
Sanitation and Waste Removal	4.21%	2.70%	0.39%	2.19%	3.51%
Maintenance of General Buildings and Grounds	0.69%	0.76%	1.05%	1.65%	0.39%
Sub-Total	4.90%	3.89%	3.30%	3.84%	3.89%
Health and Welfare					
Health	1.05%	0.45%	0.61%	1.04%	0.60%
Mental Health and Mental Retardation	4.44%	3.79%	2.82%	2.83%	6.72%
Welfare/Social Services	6.42%	11.45%	5.62%	6.37%	17.45%
Sub-Total	11.91%	15.68%	9.06%	10.24%	24.77%
Education					
Instruction	43.70%	50.26%	48.61%	46.82%	40.46%
Administration, Attendance, and Health	2.22%	1.83%	1.45%	3.23%	2.53%
Pupil Transportation Services	3.69%	4.29%	4.93%	5.38%	3.94%
Operation and Maintenance Services	5.48%	7.88%	5.28%	5.62%	5.19%
School Food Services and Other Non-Instructional Operations	3.04%	3.96%	1.71%	2.94%	2.52%
Contributions to Community Colleges	0.04%	0.05%	0.03%	0.03%	--
Sub-Total	58.16%	68.27%	62.01%	64.03%	54.64%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.38%	0.13%	2.90%	1.40%	--
Cultural Enrichment	0.03%	0.01%	0.44%	0.01%	--
Public Libraries	0.28%	0.82%	1.31%	0.62%	0.22%
Sub-Total	0.69%	0.95%	4.65%	2.03%	0.22%
Community Development					
Planning and Community Development	6.04%	1.23%	4.16%	1.13%	1.61%
Environmental Management	0.06%	0.01%	0.21%	0.11%	--
Cooperative Extension Program	0.16%	0.10%	0.12%	0.18%	0.09%
Sub-Total	6.26%	1.34%	4.49%	1.42%	1.70%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.80%	0.36%	0.26%	0.33%	0.48%
General and Financial Administration	1.77%	5.43%	3.26%	5.11%	3.81%
Board of Elections	0.32%	0.35%	0.20%	0.34%	0.19%
Sub-Total	2.90%	6.14%	3.72%	5.77%	4.48%
Judicial Administration					
Courts	2.15%	3.10%	2.76%	2.45%	1.06%
Commonwealth's Attorney	0.71%	1.25%	0.66%	0.47%	0.47%
Sub-Total	2.86%	4.35%	3.42%	2.92%	1.53%
Public Safety					
Law Enforcement and Traffic Control	3.46%	5.62%	4.28%	4.60%	3.33%
Fire and Rescue Services	2.52%	1.12%	0.87%	1.23%	0.64%
Correction and Detention	3.87%	3.80%	3.40%	6.44%	1.54%
Inspections	0.46%	0.41%	0.28%	0.66%	0.20%
Other Protection	2.59%	0.38%	1.29%	2.30%	0.20%
Sub-Total	12.90%	11.33%	10.11%	15.23%	5.90%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.10%	--	0.001%	--
Sanitation and Waste Removal	3.15%	3.72%	1.85%	4.02%	2.68%
Maintenance of General Buildings and Grounds	1.10%	1.47%	0.62%	1.51%	1.50%
Sub-Total	4.25%	5.29%	2.48%	5.53%	4.18%
Health and Welfare					
Health	0.44%	0.63%	0.46%	0.75%	0.26%
Mental Health and Mental Retardation	5.01%	4.71%	4.34%	4.23%	4.16%
Welfare/Social Services	5.26%	7.00%	5.87%	6.29%	6.88%
Sub-Total	10.71%	12.34%	10.67%	11.27%	11.30%
Education					
Instruction	43.77%	41.35%	48.61%	42.85%	51.03%
Administration, Attendance, and Health	2.47%	3.22%	1.98%	2.90%	2.12%
Pupil Transportation Services	5.04%	3.12%	4.47%	2.90%	2.92%
Operation and Maintenance Services	10.05%	5.92%	7.48%	6.21%	9.05%
School Food Services and Other Non-Instructional Operations	2.02%	3.50%	3.16%	2.32%	2.80%
Contributions to Community Colleges	0.24%	0.03%	0.02%	0.03%	0.03%
Sub-Total	63.59%	57.14%	65.72%	57.20%	67.95%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.90%	0.65%	0.03%	0.41%	0.50%
Cultural Enrichment	0.01%	--	0.01%	0.02%	0.02%
Public Libraries	0.31%	0.91%	0.74%	0.40%	1.32%
Sub-Total	1.21%	1.55%	0.78%	0.83%	1.85%
Community Development					
Planning and Community Development	1.09%	1.72%	2.88%	0.77%	2.68%
Environmental Management	0.15%	0.04%	0.13%	0.28%	0.07%
Cooperative Extension Program	0.35%	0.09%	0.09%	0.20%	0.07%
Sub-Total	1.58%	1.86%	3.10%	1.24%	2.82%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.28%	0.59%	0.13%	0.90%	0.42%
General and Financial Administration	4.49%	5.20%	3.63%	3.43%	2.16%
Board of Elections	0.36%	0.39%	0.29%	0.37%	0.28%
Sub-Total	5.14%	6.18%	4.05%	4.70%	2.86%
Judicial Administration					
Courts	1.80%	2.54%	1.79%	2.28%	0.71%
Commonwealth's Attorney	0.72%	0.73%	0.58%	0.74%	0.53%
Sub-Total	2.52%	3.27%	2.38%	3.03%	1.24%
Public Safety					
Law Enforcement and Traffic Control	4.00%	5.54%	3.43%	4.67%	3.44%
Fire and Rescue Services	1.65%	2.48%	1.95%	1.57%	1.09%
Correction and Detention	1.70%	1.70%	3.06%	9.06%	4.06%
Inspections	0.71%	0.50%	0.30%	0.59%	0.22%
Other Protection	1.42%	1.19%	0.74%	0.69%	0.14%
Sub-Total	9.49%	11.41%	9.48%	16.57%	8.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.06%	--	--	0.08%	--
Sanitation and Waste Removal	4.10%	2.82%	1.88%	3.09%	2.44%
Maintenance of General Buildings and Grounds	1.19%	1.62%	0.89%	0.68%	0.60%
Sub-Total	5.35%	4.44%	2.78%	3.85%	3.05%
Health and Welfare					
Health	0.65%	0.50%	1.01%	0.66%	0.32%
Mental Health and Mental Retardation	3.11%	0.34%	5.53%	4.36%	4.88%
Welfare/Social Services	5.44%	5.99%	8.11%	6.45%	6.20%
Sub-Total	9.21%	6.84%	14.65%	11.47%	11.39%
Education					
Instruction	43.41%	46.63%	46.70%	44.72%	50.32%
Administration, Attendance, and Health	4.22%	4.48%	2.71%	2.44%	2.82%
Pupil Transportation Services	5.92%	4.89%	2.82%	4.05%	4.74%
Operation and Maintenance Services	6.83%	5.82%	5.00%	4.98%	6.79%
School Food Services and Other Non-Instructional Operations	2.62%	2.10%	2.88%	2.29%	3.41%
Contributions to Community Colleges	0.01%	0.01%	0.07%	0.05%	0.01%
Sub-Total	63.01%	63.93%	60.18%	58.54%	68.09%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.72%	0.004%	0.45%	0.25%	--
Cultural Enrichment	--	--	0.09%	--	--
Public Libraries	0.90%	0.38%	0.27%	0.36%	0.50%
Sub-Total	1.61%	0.38%	0.80%	0.61%	0.50%
Community Development					
Planning and Community Development	3.40%	3.07%	4.82%	0.88%	3.82%
Environmental Management	0.06%	0.29%	0.06%	0.14%	0.03%
Cooperative Extension Program	0.22%	0.19%	0.78%	0.23%	0.09%
Sub-Total	3.68%	3.55%	5.67%	1.24%	3.94%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.22%	0.25%	0.42%	0.11%	0.16%
General and Financial Administration	2.64%	4.20%	2.13%	1.63%	3.01%
Board of Elections	0.19%	0.05%	0.28%	0.15%	0.20%
Sub-Total	3.05%	4.50%	2.83%	1.90%	3.37%
Judicial Administration					
Courts	1.46%	0.80%	1.29%	1.61%	1.93%
Commonwealth's Attorney	0.43%	0.61%	0.76%	0.44%	0.66%
Sub-Total	1.89%	1.41%	2.05%	2.05%	2.58%
Public Safety					
Law Enforcement and Traffic Control	2.97%	4.77%	3.16%	3.97%	4.29%
Fire and Rescue Services	2.00%	0.67%	2.63%	1.39%	2.27%
Correction and Detention	3.30%	2.74%	2.25%	2.26%	1.07%
Inspections	0.46%	0.73%	0.23%	0.25%	0.65%
Other Protection	2.19%	2.40%	1.03%	2.53%	0.44%
Sub-Total	10.92%	11.31%	9.31%	10.40%	8.72%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.01%	--	--	--
Sanitation and Waste Removal	2.38%	2.21%	1.92%	1.71%	1.88%
Maintenance of General Buildings and Grounds	0.74%	0.71%	1.04%	0.83%	1.57%
Sub-Total	3.12%	2.92%	2.96%	2.54%	3.45%
Health and Welfare					
Health	0.53%	0.56%	0.37%	0.50%	0.34%
Mental Health and Mental Retardation	4.79%	2.47%	9.06%	4.25%	4.86%
Welfare/Social Services	5.37%	9.04%	5.83%	6.51%	5.67%
Sub-Total	10.68%	12.07%	15.26%	11.27%	10.86%
Education					
Instruction	50.42%	48.21%	46.03%	47.70%	51.63%
Administration, Attendance, and Health	1.90%	2.83%	2.13%	1.94%	3.45%
Pupil Transportation Services	4.80%	4.00%	4.93%	4.94%	4.54%
Operation and Maintenance Services	5.66%	7.25%	4.90%	5.03%	7.34%
School Food Services and Other Non-Instructional Operations	2.22%	3.04%	3.46%	3.17%	1.93%
Contributions to Community Colleges	0.21%	0.05%	0.07%	--	0.03%
Sub-Total	65.21%	65.38%	61.52%	62.78%	68.92%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.83%	0.43%	0.78%	0.05%	0.41%
Cultural Enrichment	0.10%	0.002%	0.01%	0.02%	--
Public Libraries	1.20%	0.64%	1.24%	0.79%	0.45%
Sub-Total	3.13%	1.08%	2.03%	0.86%	0.86%
Community Development					
Planning and Community Development	1.78%	0.97%	3.56%	8.03%	1.00%
Environmental Management	0.07%	0.13%	0.25%	0.08%	0.14%
Cooperative Extension Program	0.15%	0.24%	0.23%	0.09%	0.09%
Sub-Total	2.00%	1.34%	4.04%	8.20%	1.23%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.27%	0.39%	0.15%	0.22%	0.34%
General and Financial Administration	3.04%	3.52%	3.34%	2.56%	4.28%
Board of Elections	0.27%	0.24%	0.12%	0.15%	0.49%
Sub-Total	3.58%	4.15%	3.61%	2.94%	5.11%
Judicial Administration					
Courts	3.46%	2.08%	1.16%	1.51%	1.16%
Commonwealth's Attorney	0.90%	0.62%	0.31%	0.66%	1.18%
Sub-Total	4.36%	2.69%	1.48%	2.17%	2.34%
Public Safety					
Law Enforcement and Traffic Control	3.58%	6.09%	5.48%	3.60%	3.78%
Fire and Rescue Services	1.72%	1.77%	4.97%	1.03%	3.21%
Correction and Detention	3.34%	3.87%	2.95%	5.61%	3.50%
Inspections	0.12%	0.79%	0.95%	0.12%	0.90%
Other Protection	0.17%	0.41%	0.99%	0.77%	0.91%
Sub-Total	8.93%	12.93%	15.33%	11.13%	12.29%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.004%	0.93%	--	--
Sanitation and Waste Removal	2.51%	0.76%	1.39%	4.47%	2.96%
Maintenance of General Buildings and Grounds	1.75%	1.68%	1.53%	1.14%	1.03%
Sub-Total	4.25%	2.44%	3.86%	5.61%	3.99%
Health and Welfare					
Health	0.41%	0.24%	0.50%	0.45%	0.64%
Mental Health and Mental Retardation	6.26%	2.02%	2.01%	4.79%	4.53%
Welfare/Social Services	7.10%	3.80%	4.23%	8.67%	7.87%
Sub-Total	13.77%	6.05%	6.74%	13.91%	13.04%
Education					
Instruction	47.00%	49.23%	45.11%	41.55%	43.77%
Administration, Attendance, and Health	3.09%	3.93%	2.37%	4.97%	5.13%
Pupil Transportation Services	4.79%	5.20%	4.30%	2.69%	4.06%
Operation and Maintenance Services	5.64%	8.47%	6.39%	6.26%	5.07%
School Food Services and Other Non-Instructional Operations	2.94%	2.81%	2.53%	3.74%	2.66%
Contributions to Community Colleges	0.02%	0.04%	--	0.02%	0.02%
Sub-Total	63.48%	69.69%	60.69%	59.23%	60.73%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.24%	0.73%	2.71%	0.84%	0.05%
Cultural Enrichment	0.03%	--	--	0.03%	--
Public Libraries	0.27%	0.52%	1.32%	0.81%	0.89%
Sub-Total	0.54%	1.25%	4.02%	1.68%	0.94%
Community Development					
Planning and Community Development	0.80%	0.68%	3.80%	3.18%	1.23%
Environmental Management	0.04%	0.01%	0.36%	0.01%	--
Cooperative Extension Program	0.26%	0.11%	0.12%	0.14%	0.33%
Sub-Total	1.10%	0.80%	4.27%	3.33%	1.56%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.67%	0.16%	0.16%	0.11%	0.26%
General and Financial Administration	2.97%	3.08%	2.11%	2.32%	1.68%
Board of Elections	0.35%	0.11%	0.24%	0.13%	0.21%
Sub-Total	3.99%	3.36%	2.51%	2.56%	2.15%
Judicial Administration					
Courts	2.43%	1.32%	0.56%	1.09%	1.20%
Commonwealth's Attorney	1.48%	0.36%	0.79%	0.67%	0.43%
Sub-Total	3.91%	1.68%	1.35%	1.75%	1.62%
Public Safety					
Law Enforcement and Traffic Control	5.37%	5.45%	3.17%	2.93%	2.42%
Fire and Rescue Services	0.62%	5.00%	2.72%	2.57%	0.53%
Correction and Detention	9.34%	2.89%	4.63%	2.96%	2.67%
Inspections	0.55%	0.38%	0.48%	0.37%	0.14%
Other Protection	0.34%	0.14%	1.38%	0.24%	0.72%
Sub-Total	16.22%	13.87%	12.38%	9.06%	6.48%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.20%	--	0.36%
Sanitation and Waste Removal	2.79%	3.18%	3.73%	2.60%	4.16%
Maintenance of General Buildings and Grounds	0.91%	3.69%	0.88%	1.03%	1.04%
Sub-Total	3.70%	6.87%	4.82%	3.63%	5.57%
Health and Welfare					
Health	0.81%	0.25%	0.63%	0.40%	0.47%
Mental Health and Mental Retardation	3.95%	1.92%	7.41%	2.82%	10.56%
Welfare/Social Services	6.70%	4.96%	4.72%	5.32%	8.34%
Sub-Total	11.45%	7.13%	12.77%	8.54%	19.37%
Education					
Instruction	42.38%	48.52%	40.45%	55.88%	37.69%
Administration, Attendance, and Health	3.41%	3.41%	3.99%	1.83%	1.75%
Pupil Transportation Services	3.63%	2.74%	4.40%	4.15%	3.45%
Operation and Maintenance Services	5.96%	5.96%	6.53%	6.33%	5.36%
School Food Services and Other Non-Instructional Operations	2.37%	2.34%	2.14%	3.34%	2.40%
Contributions to Community Colleges	0.07%	--	0.04%	--	0.11%
Sub-Total	57.83%	62.97%	57.56%	71.52%	50.76%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.68%	1.96%	1.31%	0.88%	0.27%
Cultural Enrichment	--	0.10%	--	--	--
Public Libraries	0.26%	1.27%	1.59%	0.92%	0.53%
Sub-Total	0.94%	3.32%	2.90%	1.79%	0.79%
Community Development					
Planning and Community Development	0.98%	0.65%	2.69%	0.88%	12.96%
Environmental Management	0.44%	--	0.16%	0.12%	0.05%
Cooperative Extension Program	0.54%	0.15%	0.17%	0.14%	0.24%
Sub-Total	1.96%	0.80%	3.03%	1.14%	13.25%
Nondepartmental/1					
Sub-Total	--	--	2.68%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.25%	0.31%	0.53%	0.29%	0.14%
General and Financial Administration	2.81%	2.06%	1.24%	1.92%	3.30%
Board of Elections	0.08%	0.14%	0.14%	0.52%	0.09%
Sub-Total	3.13%	2.51%	1.92%	2.73%	3.53%
Judicial Administration					
Courts	1.27%	0.77%	1.02%	1.67%	1.15%
Commonwealth's Attorney	0.49%	0.50%	0.52%	1.00%	0.42%
Sub-Total	1.76%	1.27%	1.54%	2.68%	1.57%
Public Safety					
Law Enforcement and Traffic Control	4.85%	2.83%	3.60%	3.37%	3.27%
Fire and Rescue Services	1.19%	2.02%	0.56%	2.90%	2.68%
Correction and Detention	1.29%	2.43%	1.33%	5.56%	2.38%
Inspections	0.17%	0.50%	0.41%	0.13%	1.14%
Other Protection	0.90%	1.61%	1.04%	0.85%	1.11%
Sub-Total	8.39%	9.39%	6.93%	12.81%	10.59%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.002%	--	--	0.10%	0.30%
Sanitation and Waste Removal	2.06%	4.66%	2.30%	3.74%	1.40%
Maintenance of General Buildings and Grounds	1.25%	0.69%	0.86%	1.12%	0.84%
Sub-Total	3.31%	5.34%	3.16%	4.96%	2.55%
Health and Welfare					
Health	0.53%	0.41%	0.77%	0.79%	0.27%
Mental Health and Mental Retardation	3.65%	4.18%	10.50%	4.08%	2.00%
Welfare/Social Services	8.07%	6.77%	8.02%	5.32%	5.29%
Sub-Total	12.25%	11.37%	19.29%	10.20%	7.56%
Education					
Instruction	51.13%	51.83%	49.87%	45.50%	54.86%
Administration, Attendance, and Health	1.61%	2.42%	2.24%	2.78%	2.65%
Pupil Transportation Services	3.80%	4.00%	2.60%	5.88%	4.65%
Operation and Maintenance Services	9.08%	6.62%	5.08%	7.34%	6.17%
School Food Services and Other Non-Instructional Operations	3.22%	2.07%	3.01%	3.32%	2.55%
Contributions to Community Colleges	0.06%	0.03%	0.07%	--	0.01%
Sub-Total	68.89%	66.97%	62.86%	64.81%	70.89%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.76%	1.36%	0.05%	--	0.91%
Cultural Enrichment	--	0.04%	--	0.06%	0.01%
Public Libraries	0.80%	0.63%	1.27%	0.77%	1.44%
Sub-Total	1.56%	2.03%	1.31%	0.83%	2.36%
Community Development					
Planning and Community Development	0.51%	0.86%	2.85%	0.83%	0.90%
Environmental Management	0.07%	0.06%	0.03%	0.02%	0.01%
Cooperative Extension Program	0.13%	0.21%	0.11%	0.13%	0.05%
Sub-Total	0.71%	1.13%	2.99%	0.98%	0.97%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.28%	0.39%	0.62%	0.08%	0.65%
General and Financial Administration	2.63%	4.51%	3.98%	1.62%	2.84%
Board of Elections	0.11%	0.31%	0.38%	0.18%	0.16%
Sub-Total	3.02%	5.21%	4.98%	1.89%	3.64%
Judicial Administration					
Courts	1.05%	1.68%	2.26%	1.20%	0.87%
Commonwealth's Attorney	0.50%	0.48%	1.24%	0.67%	0.69%
Sub-Total	1.54%	2.16%	3.50%	1.87%	1.56%
Public Safety					
Law Enforcement and Traffic Control	4.47%	3.27%	6.89%	1.88%	1.77%
Fire and Rescue Services	2.81%	1.20%	2.04%	0.59%	2.63%
Correction and Detention	4.06%	2.25%	0.87%	4.33%	4.56%
Inspections	1.24%	0.42%	0.30%	0.21%	0.44%
Other Protection	0.22%	0.29%	0.29%	0.87%	0.72%
Sub-Total	12.80%	7.43%	10.38%	7.89%	10.12%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.16%	0.81%	1.07%
Sanitation and Waste Removal	1.27%	2.89%	0.74%	2.47%	3.80%
Maintenance of General Buildings and Grounds	0.97%	1.53%	1.50%	1.86%	0.40%
Sub-Total	2.25%	4.42%	2.41%	5.14%	5.27%
Health and Welfare					
Health	0.20%	0.84%	0.54%	0.26%	0.35%
Mental Health and Mental Retardation	1.60%	5.72%	4.84%	8.22%	3.11%
Welfare/Social Services	4.13%	8.72%	9.08%	8.87%	9.31%
Sub-Total	5.94%	15.28%	14.46%	17.35%	12.77%
Education					
Instruction	54.96%	44.21%	44.26%	48.88%	47.62%
Administration, Attendance, and Health	3.28%	3.11%	2.10%	1.85%	2.07%
Pupil Transportation Services	3.66%	3.44%	5.67%	3.22%	2.98%
Operation and Maintenance Services	5.77%	7.25%	6.75%	5.47%	6.32%
School Food Services and Other Non-Instructional Operations	2.66%	3.72%	3.19%	3.26%	2.28%
Contributions to Community Colleges	0.005%	0.004%	0.01%	0.10%	0.03%
Sub-Total	70.34%	61.72%	61.98%	62.78%	61.30%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.48%	1.35%	0.01%	0.43%	1.34%
Cultural Enrichment	--	0.03%	0.06%	0.12%	0.03%
Public Libraries	1.49%	0.85%	0.69%	0.89%	0.49%
Sub-Total	2.98%	2.24%	0.77%	1.44%	1.86%
Community Development					
Planning and Community Development	1.04%	1.24%	0.87%	1.50%	3.28%
Environmental Management	0.02%	0.04%	0.49%	0.03%	0.08%
Cooperative Extension Program	0.07%	0.27%	0.15%	0.10%	0.12%
Sub-Total	1.13%	1.55%	1.52%	1.64%	3.48%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.14%	0.16%	0.32%	0.38%	0.17%
General and Financial Administration	2.00%	4.08%	2.20%	1.94%	3.65%
Board of Elections	0.18%	0.30%	0.14%	0.16%	0.13%
Sub-Total	2.33%	4.54%	2.66%	2.48%	3.95%
Judicial Administration					
Courts	1.12%	2.51%	1.53%	1.01%	1.11%
Commonwealth's Attorney	0.50%	0.88%	0.61%	0.57%	0.54%
Sub-Total	1.62%	3.39%	2.13%	1.59%	1.66%
Public Safety					
Law Enforcement and Traffic Control	4.37%	4.77%	3.73%	3.92%	3.42%
Fire and Rescue Services	1.36%	0.99%	0.39%	0.51%	5.46%
Correction and Detention	1.54%	12.17%	2.45%	4.13%	4.31%
Inspections	0.18%	0.34%	0.24%	0.32%	0.50%
Other Protection	0.77%	0.76%	0.54%	0.63%	0.95%
Sub-Total	8.21%	19.02%	7.34%	9.50%	14.64%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.003%	0.26%	0.90%	--	0.0009%
Sanitation and Waste Removal	2.25%	3.77%	2.76%	2.55%	2.99%
Maintenance of General Buildings and Grounds	1.28%	1.25%	0.48%	1.54%	3.42%
Sub-Total	3.54%	5.28%	4.15%	4.09%	6.41%
Health and Welfare					
Health	0.59%	0.68%	0.52%	0.54%	1.47%
Mental Health and Mental Retardation	6.39%	5.02%	4.28%	10.66%	2.58%
Welfare/Social Services	6.38%	7.00%	8.62%	7.60%	3.21%
Sub-Total	13.37%	12.71%	13.42%	18.80%	7.25%
Education					
Instruction	49.91%	34.94%	52.33%	46.18%	43.89%
Administration, Attendance, and Health	2.06%	1.82%	1.94%	1.39%	4.32%
Pupil Transportation Services	4.04%	4.71%	2.74%	3.55%	3.50%
Operation and Maintenance Services	6.70%	7.27%	5.62%	6.77%	6.52%
School Food Services and Other Non-Instructional Operations	3.10%	2.62%	5.13%	3.00%	2.04%
Contributions to Community Colleges	0.16%	0.03%	0.13%	0.07%	--
Sub-Total	65.97%	51.38%	67.88%	60.97%	60.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.89%	0.75%	0.05%	0.67%	0.98%
Cultural Enrichment	0.34%	0.09%	0.01%	--	0.71%
Public Libraries	1.34%	1.27%	1.27%	0.67%	1.34%
Sub-Total	2.57%	2.11%	1.32%	1.34%	3.03%
Community Development					
Planning and Community Development	2.29%	1.38%	1.04%	1.13%	2.31%
Environmental Management	0.04%	0.02%	--	0.01%	0.44%
Cooperative Extension Program	0.08%	0.17%	0.05%	0.08%	0.05%
Sub-Total	2.40%	1.57%	1.10%	1.23%	2.80%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.19%	0.30%	0.09%	0.17%	0.13%
General and Financial Administration	5.71%	6.14%	3.43%	4.44%	5.03%
Board of Elections	0.21%	0.36%	0.23%	0.28%	0.15%
Sub-Total	6.11%	6.80%	3.75%	4.89%	5.30%
Judicial Administration					
Courts	2.51%	1.13%	1.39%	2.21%	1.39%
Commonwealth's Attorney	0.58%	0.12%	0.74%	0.98%	0.50%
Sub-Total	3.09%	1.25%	2.12%	3.19%	1.90%
Public Safety					
Law Enforcement and Traffic Control	9.84%	10.27%	8.75%	5.54%	6.95%
Fire and Rescue Services	6.00%	0.66%	5.38%	0.69%	3.96%
Correction and Detention	2.73%	0.82%	4.55%	3.11%	4.69%
Inspections	1.08%	1.95%	0.27%	0.80%	0.39%
Other Protection	0.68%	1.03%	0.35%	1.17%	0.87%
Sub-Total	20.33%	14.72%	19.30%	11.31%	16.87%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.29%	7.86%	3.57%	5.82%	4.72%
Sanitation and Waste Removal	1.44%	5.95%	13.18%	2.24%	2.08%
Maintenance of General Buildings and Grounds	2.14%	6.76%	0.45%	1.62%	0.70%
Sub-Total	7.87%	20.57%	17.20%	9.67%	7.50%
Health and Welfare					
Health	1.61%	0.64%	0.74%	0.45%	0.45%
Mental Health and Mental Retardation	5.60%	2.98%	5.68%	5.27%	6.72%
Welfare/Social Services	10.92%	2.77%	6.80%	5.35%	15.38%
Sub-Total	18.13%	6.38%	13.23%	11.07%	22.55%
Education					
Instruction	27.97%	31.86%	29.17%	40.79%	27.15%
Administration, Attendance, and Health	2.35%	4.01%	2.08%	2.94%	2.03%
Pupil Transportation Services	1.03%	3.12%	0.90%	4.04%	1.40%
Operation and Maintenance Services	3.15%	--	2.93%	6.00%	4.56%
School Food Services and Other Non-Instructional Operations	1.15%	--	1.66%	2.30%	1.19%
Contributions to Community Colleges	0.003%	0.07%	0.05%	0.04%	0.005%
Sub-Total	35.65%	39.06%	36.79%	56.11%	36.34%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.82%	4.71%	4.52%	1.76%	4.25%
Cultural Enrichment	0.60%	0.56%	0.01%	--	0.11%
Public Libraries	1.38%	1.31%	0.83%	0.73%	0.83%
Sub-Total	5.80%	6.58%	5.36%	2.49%	5.19%
Community Development					
Planning and Community Development	2.84%	4.60%	2.16%	1.26%	4.33%
Environmental Management	0.18%	0.01%	0.08%	0.004%	--
Cooperative Extension Program	--	0.03%	--	--	0.03%
Sub-Total	3.02%	4.64%	2.24%	1.26%	4.36%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.15%	0.31%	0.33%	0.13%	0.76%
General and Financial Administration	3.49%	4.04%	5.07%	2.26%	5.57%
Board of Elections	0.09%	0.24%	0.32%	0.10%	0.23%
Sub-Total	3.73%	4.59%	5.72%	2.49%	6.56%
Judicial Administration					
Courts	1.91%	1.81%	1.55%	1.05%	9.30%
Commonwealth's Attorney	0.38%	1.01%	0.04%	0.54%	--
Sub-Total	2.29%	2.83%	1.58%	1.58%	9.30%
Public Safety					
Law Enforcement and Traffic Control	6.31%	8.57%	5.79%	6.48%	11.67%
Fire and Rescue Services	5.86%	5.19%	1.16%	5.26%	2.02%
Correction and Detention	3.16%	8.30%	0.41%	3.62%	9.04%
Inspections	0.50%	0.36%	0.55%	0.37%	0.41%
Other Protection	0.17%	0.21%	2.72%	1.10%	0.70%
Sub-Total	15.99%	22.62%	10.63%	16.84%	23.84%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.69%	4.28%	6.19%	5.83%	3.69%
Sanitation and Waste Removal	2.92%	2.27%	3.79%	2.80%	4.32%
Maintenance of General Buildings and Grounds	1.40%	0.93%	3.31%	1.81%	1.31%
Sub-Total	9.01%	7.48%	13.29%	10.45%	9.32%
Health and Welfare					
Health	1.08%	0.31%	0.40%	0.43%	0.25%
Mental Health and Mental Retardation	2.04%	3.13%	5.72%	3.78%	5.11%
Welfare/Social Services	4.30%	4.34%	6.31%	7.12%	7.15%
Sub-Total	7.42%	7.78%	12.43%	11.33%	12.51%
Education					
Instruction	44.88%	41.58%	35.71%	37.64%	21.70%
Administration, Attendance, and Health	1.91%	2.20%	2.71%	2.00%	1.53%
Pupil Transportation Services	2.93%	0.81%	1.16%	1.39%	2.87%
Operation and Maintenance Services	6.11%	4.19%	4.15%	7.52%	4.01%
School Food Services and Other Non-Instructional Operations	1.85%	1.58%	1.86%	2.33%	1.74%
Contributions to Community Colleges	0.02%	0.01%	0.02%	0.01%	0.01%
Sub-Total	57.70%	50.38%	45.60%	50.89%	31.85%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.79%	2.50%	5.84%	3.43%	1.05%
Cultural Enrichment	0.03%	0.15%	1.15%	0.30%	--
Public Libraries	1.10%	1.24%	0.71%	0.79%	0.69%
Sub-Total	1.93%	3.89%	7.70%	4.52%	1.74%
Community Development					
Planning and Community Development	1.86%	0.43%	2.97%	1.89%	4.77%
Environmental Management	--	0.005%	0.01%	--	--
Cooperative Extension Program	0.07%	--	0.07%	0.02%	0.12%
Sub-Total	1.92%	0.43%	3.05%	1.90%	4.89%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.31%	0.24%	0.86%	0.43%	0.05%
General and Financial Administration	6.72%	5.07%	5.29%	4.97%	6.59%
Board of Elections	0.22%	0.21%	0.31%	0.22%	0.25%
Sub-Total	7.26%	5.53%	6.46%	5.62%	6.89%
Judicial Administration					
Courts	0.72%	0.86%	0.76%	2.23%	1.15%
Commonwealth's Attorney	0.03%	0.07%	--	0.97%	--
Sub-Total	0.75%	0.92%	0.76%	3.20%	1.15%
Public Safety					
Law Enforcement and Traffic Control	11.92%	10.38%	9.21%	8.10%	7.43%
Fire and Rescue Services	8.70%	2.88%	3.42%	5.24%	0.03%
Correction and Detention	0.98%	2.55%	2.09%	8.92%	0.25%
Inspections	1.52%	0.40%	0.90%	0.87%	0.31%
Other Protection	--	0.16%	0.42%	1.38%	0.25%
Sub-Total	23.12%	16.38%	16.04%	24.51%	8.27%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	8.11%	3.59%	8.38%	4.41%	7.96%
Sanitation and Waste Removal	2.74%	1.90%	2.37%	3.54%	5.83%
Maintenance of General Buildings and Grounds	1.51%	3.80%	2.87%	1.80%	0.42%
Sub-Total	12.36%	9.28%	13.62%	9.75%	14.22%
Health and Welfare					
Health	1.02%	0.29%	0.51%	0.22%	1.10%
Mental Health and Mental Retardation	2.74%	1.75%	3.36%	5.93%	7.46%
Welfare/Social Services	2.36%	4.40%	5.16%	6.18%	6.75%
Sub-Total	6.11%	6.44%	9.03%	12.33%	15.32%
Education					
Instruction	31.29%	38.96%	32.45%	27.13%	37.87%
Administration, Attendance, and Health	2.70%	4.68%	2.52%	2.37%	2.22%
Pupil Transportation Services	1.92%	0.96%	1.63%	1.34%	1.37%
Operation and Maintenance Services	3.97%	5.23%	7.31%	3.60%	4.19%
School Food Services and Other Non-Instructional Operations	1.71%	3.40%	2.65%	1.39%	2.63%
Contributions to Community Colleges	0.003%	0.03%	--	0.12%	0.04%
Sub-Total	41.59%	53.28%	46.56%	35.96%	48.33%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.00%	1.84%	1.95%	3.15%	3.73%
Cultural Enrichment	0.06%	0.97%	--	0.30%	0.11%
Public Libraries	0.88%	3.18%	2.25%	1.36%	1.24%
Sub-Total	4.95%	5.99%	4.20%	4.81%	5.08%
Community Development					
Planning and Community Development	3.81%	2.17%	1.41%	3.81%	0.63%
Environmental Management	--	0.02%	--	0.02%	0.10%
Cooperative Extension Program	0.05%	--	--	--	0.03%
Sub-Total	3.85%	2.19%	1.41%	3.82%	0.75%
Nondepartmental/1					
Sub-Total	--	--	1.90%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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%	0.13%	0.60%	0.17%	0.01%
General and Financial Administration	3.62%	2.59%	4.38%	5.61%	5.15%
Board of Elections	0.10%	0.13%	0.16%	0.60%	0.09%
Sub-Total	3.88%	2.86%	5.14%	6.38%	5.24%
Judicial Administration					
Courts	0.92%	0.47%	1.25%	0.43%	1.52%
Commonwealth's Attorney	0.56%	0.11%	0.66%	--	0.71%
Sub-Total	1.48%	0.58%	1.91%	0.43%	2.23%
Public Safety					
Law Enforcement and Traffic Control	6.21%	6.75%	7.07%	9.78%	7.64%
Fire and Rescue Services	4.08%	6.23%	3.99%	6.92%	6.27%
Correction and Detention	3.71%	1.39%	5.75%	0.09%	6.03%
Inspections	0.57%	0.61%	0.41%	0.11%	0.35%
Other Protection	0.69%	0.12%	0.59%	0.52%	0.46%
Sub-Total	15.26%	15.10%	17.81%	17.42%	20.75%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.77%	10.53%	4.25%	8.39%	5.20%
Sanitation and Waste Removal	2.28%	4.40%	1.69%	5.61%	2.32%
Maintenance of General Buildings and Grounds	1.52%	0.56%	1.03%	2.25%	1.62%
Sub-Total	6.57%	15.49%	6.96%	16.26%	9.14%
Health and Welfare					
Health	0.85%	0.38%	0.21%	1.44%	0.39%
Mental Health and Mental Retardation	4.91%	3.36%	2.84%	7.14%	6.25%
Welfare/Social Services	6.93%	7.48%	8.99%	3.73%	9.51%
Sub-Total	12.69%	11.22%	12.04%	12.31%	16.15%
Education					
Instruction	36.87%	37.50%	39.89%	22.81%	30.51%
Administration, Attendance, and Health	2.55%	2.62%	2.24%	2.24%	1.39%
Pupil Transportation Services	2.05%	1.75%	0.94%	1.81%	1.65%
Operation and Maintenance Services	5.13%	4.12%	6.04%	2.11%	3.97%
School Food Services and Other Non-Instructional Operations	2.04%	1.70%	2.43%	5.35%	1.79%
Contributions to Community Colleges	--	0.05%	0.01%	--	--
Sub-Total	48.64%	47.75%	51.55%	34.33%	39.31%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.27%	5.15%	2.15%	5.23%	2.77%
Cultural Enrichment	2.49%	0.05%	0.53%	--	0.17%
Public Libraries	0.73%	0.81%	0.96%	0.55%	0.76%
Sub-Total	6.48%	6.01%	3.65%	5.78%	3.69%
Community Development					
Planning and Community Development	4.97%	1.00%	0.96%	7.11%	3.44%
Environmental Management	0.0007%	--	--	--	0.04%
Cooperative Extension Program	0.03%	--	--	--	0.01%
Sub-Total	5.00%	1.00%	0.96%	7.11%	3.50%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[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	0.38%	0.49%	0.09%	0.14%	0.18%
General and Financial Administration	3.98%	4.94%	4.97%	3.05%	2.68%
Board of Elections	0.17%	0.22%	0.16%	0.07%	0.26%
Sub-Total	4.53%	5.65%	5.21%	3.25%	3.12%
Judicial Administration					
Courts	0.62%	0.69%	2.23%	0.73%	0.60%
Commonwealth's Attorney	0.18%	0.17%	0.85%	0.51%	0.78%
Sub-Total	0.80%	0.86%	3.07%	1.24%	1.38%
Public Safety					
Law Enforcement and Traffic Control	9.73%	4.46%	7.47%	6.96%	8.20%
Fire and Rescue Services	2.21%	5.53%	3.38%	4.89%	4.99%
Correction and Detention	3.05%	1.32%	5.20%	3.81%	5.37%
Inspections	0.74%	0.52%	0.54%	0.42%	0.60%
Other Protection	0.87%	1.39%	0.58%	0.25%	0.79%
Sub-Total	16.60%	13.22%	17.18%	16.33%	19.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.68%	2.97%	6.16%	3.18%	5.35%
Sanitation and Waste Removal	1.41%	1.79%	3.00%	1.76%	2.06%
Maintenance of General Buildings and Grounds	0.53%	2.42%	0.49%	1.22%	2.06%
Sub-Total	6.62%	7.18%	9.65%	6.17%	9.47%
Health and Welfare					
Health	0.56%	0.14%	-0.02%	0.42%	1.59%
Mental Health and Mental Retardation	2.64%	2.65%	5.25%	3.22%	2.62%
Welfare/Social Services	4.75%	6.11%	4.49%	9.41%	9.32%
Sub-Total	7.94%	8.90%	9.73%	13.05%	13.53%
Education					
Instruction	44.90%	41.53%	32.96%	37.51%	34.14%
Administration, Attendance, and Health	3.55%	3.90%	5.72%	2.44%	1.60%
Pupil Transportation Services	2.61%	2.10%	1.43%	2.33%	1.51%
Operation and Maintenance Services	5.36%	7.15%	4.67%	5.94%	4.33%
School Food Services and Other Non-Instructional Operations	1.63%	5.00%	2.08%	3.23%	2.88%
Contributions to Community Colleges	--	0.03%	0.02%	--	0.0009%
Sub-Total	58.04%	59.71%	46.89%	51.45%	44.46%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.37%	2.42%	1.41%	3.32%	2.39%
Cultural Enrichment	0.82%	--	--	0.38%	2.25%
Public Libraries	1.44%	1.47%	0.98%	0.78%	0.90%
Sub-Total	3.63%	3.89%	2.39%	4.48%	5.54%
Community Development					
Planning and Community Development	1.71%	0.48%	5.86%	3.99%	2.47%
Environmental Management	0.004%	--	--	0.004%	0.09%
Cooperative Extension Program	0.12%	0.12%	0.03%	0.05%	--
Sub-Total	1.83%	0.59%	5.88%	4.04%	2.56%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.19%	0.23%	0.23%	0.21%	0.25%
General and Financial Administration	5.44%	2.94%	4.28%	4.34%	5.20%
Board of Elections	0.44%	0.22%	0.39%	0.10%	0.27%
Sub-Total	6.07%	3.39%	4.90%	4.66%	5.72%
Judicial Administration					
Courts	2.25%	1.76%	0.76%	1.40%	2.44%
Commonwealth's Attorney	0.21%	0.84%	--	0.63%	0.96%
Sub-Total	2.46%	2.60%	0.76%	2.03%	3.40%
Public Safety					
Law Enforcement and Traffic Control	9.52%	7.57%	5.92%	7.84%	10.89%
Fire and Rescue Services	1.47%	5.21%	6.75%	7.61%	3.47%
Correction and Detention	1.71%	8.61%	1.04%	5.49%	3.01%
Inspections	0.44%	0.02%	0.35%	0.61%	0.41%
Other Protection	0.45%	0.14%	0.39%	0.77%	0.29%
Sub-Total	13.59%	21.55%	14.45%	22.32%	18.07%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.91%	3.40%	3.71%	2.61%	6.44%
Sanitation and Waste Removal	3.46%	1.34%	1.65%	3.47%	3.61%
Maintenance of General Buildings and Grounds	1.06%	3.00%	0.38%	2.21%	0.74%
Sub-Total	12.43%	7.74%	5.73%	8.29%	10.79%
Health and Welfare					
Health	0.36%	0.72%	0.78%	0.46%	0.25%
Mental Health and Mental Retardation	4.84%	2.38%	2.72%	3.24%	6.09%
Welfare/Social Services	8.25%	11.95%	1.15%	7.89%	6.03%
Sub-Total	13.46%	15.04%	4.65%	11.59%	12.38%
Education					
Instruction	34.55%	34.07%	48.20%	32.99%	33.39%
Administration, Attendance, and Health	2.84%	3.41%	4.49%	2.07%	2.51%
Pupil Transportation Services	1.05%	1.43%	3.41%	1.56%	0.93%
Operation and Maintenance Services	5.15%	4.49%	5.53%	5.58%	3.58%
School Food Services and Other Non-Instructional Operations	2.00%	2.45%	0.94%	2.40%	1.75%
Contributions to Community Colleges	0.07%	0.01%	--	--	--
Sub-Total	45.67%	45.85%	62.57%	44.60%	42.17%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.71%	1.67%	2.97%	2.93%	3.73%
Cultural Enrichment	0.17%	--	--	0.60%	--
Public Libraries	0.56%	0.73%	1.93%	0.71%	2.02%
Sub-Total	3.44%	2.40%	4.90%	4.25%	5.76%
Community Development					
Planning and Community Development	2.89%	1.42%	2.04%	2.26%	1.46%
Environmental Management	--	--	--	--	0.25%
Cooperative Extension Program	--	--	--	--	--
Sub-Total	2.89%	1.42%	2.04%	2.26%	1.71%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
 Percentage Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2003
 [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	0.20%	0.27%	0.48%	0.37%	0.29%
General and Financial Administration	6.37%	3.29%	4.14%	4.64%	3.61%
Board of Elections	0.07%	0.08%	0.22%	0.13%	0.09%
Sub-Total	6.64%	3.64%	4.83%	5.14%	3.99%
Judicial Administration					
Courts	1.31%	1.38%	1.59%	1.40%	1.86%
Commonwealth's Attorney	0.57%	0.56%	0.45%	0.58%	0.79%
Sub-Total	1.88%	1.94%	2.04%	1.98%	2.65%
Public Safety					
Law Enforcement and Traffic Control	9.60%	6.13%	8.45%	7.10%	5.42%
Fire and Rescue Services	5.61%	6.31%	6.67%	3.70%	5.83%
Correction and Detention	4.39%	4.02%	1.09%	2.25%	3.27%
Inspections	0.49%	0.27%	0.61%	0.72%	0.89%
Other Protection	0.16%	1.49%	0.89%	0.15%	0.44%
Sub-Total	20.24%	18.23%	17.71%	13.91%	15.85%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.17%	3.17%	6.53%	6.32%	1.78%
Sanitation and Waste Removal	2.51%	3.13%	5.78%	4.20%	1.02%
Maintenance of General Buildings and Grounds	1.34%	3.42%	1.59%	2.53%	1.20%
Sub-Total	6.02%	9.73%	13.91%	13.05%	4.00%
Health and Welfare					
Health	0.83%	0.44%	0.34%	0.36%	2.81%
Mental Health and Mental Retardation	4.68%	4.73%	4.98%	9.54%	3.23%
Welfare/Social Services	9.81%	11.10%	1.55%	6.20%	5.38%
Sub-Total	15.32%	16.27%	6.86%	16.10%	11.42%
Education					
Instruction	32.79%	36.03%	37.67%	34.01%	40.11%
Administration, Attendance, and Health	2.87%	1.69%	1.85%	1.89%	2.73%
Pupil Transportation Services	1.63%	1.69%	1.37%	1.18%	3.89%
Operation and Maintenance Services	4.98%	4.30%	3.29%	3.73%	5.32%
School Food Services and Other Non-Instructional Operations	1.62%	1.75%	2.03%	1.32%	2.45%
Contributions to Community Colleges	0.02%	--	--	0.01%	--
Sub-Total	43.92%	45.46%	46.19%	42.13%	54.51%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.21%	1.34%	5.39%	3.20%	1.82%
Cultural Enrichment	1.40%	0.12%	0.29%	0.08%	--
Public Libraries	0.75%	0.89%	1.23%	2.10%	0.53%
Sub-Total	4.36%	2.34%	6.92%	5.37%	2.35%
Community Development					
Planning and Community Development	1.44%	2.33%	1.48%	2.32%	5.20%
Environmental Management	0.18%	0.06%	--	--	--
Cooperative Extension Program	--	0.02%	0.06%	--	0.04%
Sub-Total	1.62%	2.40%	1.54%	2.32%	5.24%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3.2
Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2003
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	0.10%	0.29%	0.70%	0.13%
General and Financial Administration	2.78%	3.76%	5.73%	3.02%
Board of Elections	0.08%	0.14%	0.36%	0.14%
Sub-Total	2.96%	4.18%	6.80%	3.30%
Judicial Administration				
Courts	0.58%	1.53%	0.96%	1.41%
Commonwealth's Attorney	0.47%	0.66%	--	0.73%
Sub-Total	1.05%	2.20%	0.96%	2.14%
Public Safety				
Law Enforcement and Traffic Control	7.23%	6.76%	10.17%	7.28%
Fire and Rescue Services	3.43%	3.54%	7.91%	3.84%
Correction and Detention	2.05%	2.65%	7.91%	5.17%
Inspections	0.15%	0.49%	0.97%	0.53%
Other Protection	0.27%	1.57%	0.07%	1.31%
Sub-Total	13.13%	15.02%	27.04%	18.13%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.94%	5.91%	4.24%	4.75%
Sanitation and Waste Removal	2.77%	4.86%	1.74%	1.43%
Maintenance of General Buildings and Grounds	2.83%	1.42%	4.25%	2.51%
Sub-Total	9.53%	12.19%	10.23%	8.70%
Health and Welfare				
Health	0.23%	0.34%	0.70%	0.29%
Mental Health and Mental Retardation	3.06%	6.98%	4.87%	2.61%
Welfare/Social Services	4.20%	7.93%	4.99%	8.49%
Sub-Total	7.49%	15.25%	10.56%	11.39%
Education				
Instruction	44.01%	34.65%	19.55%	42.61%
Administration, Attendance, and Health	1.76%	2.57%	1.88%	2.41%
Pupil Transportation Services	2.12%	1.43%	1.81%	1.05%
Operation and Maintenance Services	6.83%	4.94%	3.04%	2.96%
School Food Services and Other Non-Instructional Operations	2.06%	1.89%	0.96%	1.77%
Contributions to Community Colleges	0.0006%	0.01%	--	0.04%
Sub-Total	56.78%	45.48%	27.23%	50.83%
Parks, Recreation, and Cultural Services				
Parks and Recreation	2.24%	2.54%	4.00%	2.25%
Cultural Enrichment	0.73%	0.13%	0.45%	0.06%
Public Libraries	1.31%	1.72%	2.91%	0.83%
Sub-Total	4.28%	4.38%	7.37%	3.14%
Community Development				
Planning and Community Development	4.74%	1.04%	9.83%	2.12%
Environmental Management	0.003%	0.25%	--	0.25%
Cooperative Extension Program	0.04%	--	--	--
Sub-Total	4.78%	1.29%	9.83%	2.37%
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%