

**Operating Expenditures  
of  
Virginia's Counties and Cities  
FY 2004**



**Commission on Local Government  
Commonwealth of Virginia**

**June 2005**

Table 1.1

Absolute Distribution  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2004

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$24,628,977	\$11,652,632	\$36,281,609
General and Financial Administration	\$412,638,754	\$309,044,167	\$721,682,921
Board of Elections	\$21,196,546	\$9,014,716	\$30,211,262
Sub-Total	\$458,464,277	\$329,711,515	\$788,175,792
Judicial Administration			
Courts	\$145,861,255	\$82,308,239	\$228,169,494
Commonwealth's Attorney	\$46,039,639	\$35,435,631	\$81,475,270
Sub-Total	\$191,900,894	\$117,743,870	\$309,644,764
Public Safety			
Law Enforcement and Traffic Control	\$612,791,149	\$508,746,053	\$1,121,537,202
Fire and Rescue Services	\$449,018,178	\$332,816,855	\$781,835,033
Correction and Detention	\$343,086,666	\$250,183,645	\$593,270,311
Inspections	\$68,319,848	\$33,739,417	\$102,059,265
Other Protection	\$94,169,507	\$41,247,849	\$135,417,356
Sub-Total	\$1,567,385,348	\$1,166,733,819	\$2,734,119,167
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$110,599,579	\$305,901,277	\$416,500,856
Sanitation and Waste Removal	\$272,420,250	\$199,596,609	\$472,016,859
Maintenance of General Buildings and Grounds	\$157,630,174	\$123,147,474	\$280,777,648
Sub-Total	\$540,650,003	\$628,645,360	\$1,169,295,363
Health and Welfare			
Health	\$125,769,732	\$59,488,410	\$185,258,142
Mental Health and Mental Retardation	\$436,440,618	\$252,548,174	\$688,988,792
Welfare/Social Services	\$739,670,345	\$512,338,131	\$1,252,008,476
Sub-Total	\$1,301,880,695	\$824,374,715	\$2,126,255,410
Education			
Instruction	\$5,262,747,051	\$2,438,979,531	\$7,701,726,582
Administration, Attendance, and Health	\$304,622,504	\$147,535,718	\$452,158,222
Pupil Transportation Services	\$396,138,047	\$130,988,831	\$527,126,878
Operation and Maintenance Services	\$695,178,264	\$337,901,559	\$1,033,079,823
School Food Services and Other Non-Instructional Operations	\$279,031,046	\$130,981,686	\$410,012,732
Contributions to Community Colleges	\$2,737,444	\$322,200	\$3,059,644
Sub-Total	\$6,940,454,356	\$3,186,709,525	\$10,127,163,881
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$213,330,060	\$173,314,140	\$386,644,200
Cultural Enrichment	\$15,129,274	\$60,936,107	\$76,065,381
Public Libraries	\$134,659,281	\$68,667,709	\$203,326,990
Sub-Total	\$363,118,615	\$302,917,956	\$666,036,571
Community Development			
Planning and Community Development	\$339,098,740	\$208,883,252	\$547,981,992
Environmental Management	\$16,241,722	\$3,229,160	\$19,470,882
Cooperative Extension Program	\$7,959,264	\$1,840,857	\$9,800,121
Sub-Total	\$363,299,726	\$213,953,269	\$577,252,995
Nondepartmental/1			
Sub-Total	\$2,302,952	\$532,932	\$2,835,884
Grand Total	\$11,729,456,866	\$6,771,322,961	\$18,500,779,827

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$284,460	\$384,235	\$75,121	\$261,780	\$217,412
General and Financial Administration	\$1,974,450	\$5,639,848	\$1,379,282	\$1,143,598	\$1,102,920
Board of Elections	\$168,396	\$318,286	\$177,620	\$68,493	\$264,420
Sub-Total	\$2,427,306	\$6,342,369	\$1,632,023	\$1,473,871	\$1,584,752
Judicial Administration					
Courts	\$825,169	\$3,071,560	\$743,564	\$437,058	\$870,825
Commonwealth's Attorney	\$266,396	\$565,447	\$275,634	\$170,674	\$557,947
Sub-Total	\$1,091,565	\$3,637,007	\$1,019,198	\$607,732	\$1,428,772
Public Safety					
Law Enforcement and Traffic Control	\$1,357,999	\$8,997,359	\$1,292,145	\$843,707	\$2,224,522
Fire and Rescue Services	\$2,402,683	\$8,364,234	\$672,921	\$130,650	\$1,120,010
Correction and Detention	\$1,673,110	\$5,247,102	\$1,154,288	\$1,044,087	\$1,558,366
Inspections	\$150,889	\$805,577	\$133,616	\$82,428	\$141,643
Other Protection	\$836,371	\$1,460,221	\$671,341	\$88,625	\$1,288,177
Sub-Total	\$6,421,052	\$24,874,493	\$3,924,311	\$2,189,497	\$6,332,718
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$214,727	\$2,513,813	--	\$4,323	\$16,304
Sanitation and Waste Removal	\$4,133,103	\$733,629	\$1,857,493	\$264,045	\$1,111,932
Maintenance of General Buildings and Grounds	\$655,950	\$2,107,527	\$566,145	\$456,652	\$659,106
Sub-Total	\$5,003,780	\$5,354,969	\$2,423,638	\$725,020	\$1,787,342
Health and Welfare					
Health	\$467,410	\$741,300	\$127,653	\$91,243	\$267,296
Mental Health and Mental Retardation	\$4,441,527	\$5,775,767	\$3,066,592	\$1,578,666	\$2,478,013
Welfare/Social Services	\$6,016,635	\$15,272,029	\$3,019,789	\$1,151,233	\$2,862,154
Sub-Total	\$10,925,572	\$21,789,096	\$6,214,034	\$2,821,142	\$5,607,463
Education					
Instruction	\$33,602,408	\$90,013,247	\$17,197,017	\$9,574,213	\$26,515,163
Administration, Attendance, and Health	\$2,146,239	\$6,291,624	\$1,311,872	\$786,637	\$1,359,753
Pupil Transportation Services	\$2,489,591	\$6,753,022	\$1,550,250	\$795,187	\$2,751,018
Operation and Maintenance Services	\$4,038,830	\$9,928,130	\$3,534,951	\$1,298,387	\$2,783,490
School Food Services and Other Non-Instructional Operations	\$2,093,664	\$3,475,316	\$1,065,624	\$552,997	\$1,401,227
Contributions to Community Colleges	\$44,513	\$22,060	\$9,230	\$896	\$889
Sub-Total	\$44,415,245	\$116,483,399	\$24,668,944	\$13,008,317	\$34,811,540
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$498,299	\$2,611,709	\$540,175	\$130,959	\$329,977
Cultural Enrichment	\$60,095	\$456,368	\$11,350	--	--
Public Libraries	\$358,570	\$2,645,128	\$187,645	\$128,399	\$678,180
Sub-Total	\$916,964	\$5,713,205	\$739,170	\$259,358	\$1,008,157
Community Development					
Planning and Community Development	\$952,181	\$15,620,025	\$204,335	\$144,238	\$704,421
Environmental Management	\$304,585	\$66,404	\$2,000	\$28,150	\$10,000
Cooperative Extension Program	\$109,396	\$150,641	\$23,195	\$42,198	\$65,238
Sub-Total	\$1,366,162	\$15,837,070	\$229,530	\$214,586	\$779,659
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$92,913	--	--
Grand Total	\$72,567,646	\$200,031,608	\$40,943,761	\$21,299,523	\$53,340,403

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$102,062	\$826,897	\$164,547	\$93,771	\$146,392
General and Financial Administration	\$791,306	\$26,134,739	\$2,894,334	\$595,232	\$1,837,721
Board of Elections	\$90,251	\$708,464	\$154,304	\$112,791	\$134,789
Sub-Total	\$983,619	\$27,670,100	\$3,213,185	\$801,794	\$2,118,902
Judicial Administration					
Courts	\$352,061	\$8,985,449	\$709,727	\$218,205	\$1,637,192
Commonwealth's Attorney	\$176,027	\$3,472,952	\$485,178	\$79,251	\$468,257
Sub-Total	\$528,088	\$12,458,401	\$1,194,905	\$297,456	\$2,105,449
Public Safety					
Law Enforcement and Traffic Control	\$1,929,362	\$47,278,664	\$3,555,541	\$844,402	\$4,889,625
Fire and Rescue Services	\$103,299	\$36,092,923	\$3,141,881	\$493,505	\$2,658,671
Correction and Detention	\$180,627	\$27,387,241	\$3,419,848	\$106,442	\$2,521,178
Inspections	\$66,744	\$3,353,316	\$354,574	\$48,900	\$443,908
Other Protection	\$93,515	\$5,562,903	\$1,146,599	\$70,885	\$201,931
Sub-Total	\$2,373,547	\$119,675,047	\$11,618,443	\$1,564,134	\$10,715,313
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$28,557,754	\$172,844	--	--
Sanitation and Waste Removal	\$613,650	\$12,492,743	\$1,154,174	\$804,878	\$5,770,320
Maintenance of General Buildings and Grounds	\$186,128	\$4,329,281	\$979,244	\$157,955	\$999,064
Sub-Total	\$799,778	\$45,379,778	\$2,306,262	\$962,833	\$6,769,384
Health and Welfare					
Health	\$104,513	\$26,105,850	\$446,474	\$63,787	\$423,249
Mental Health and Mental Retardation	\$883,316	\$23,190,774	\$4,489,207	\$710,129	\$2,411,388
Welfare/Social Services	\$1,267,941	\$69,542,676	\$8,928,797	\$597,068	\$9,760,617
Sub-Total	\$2,255,770	\$118,839,300	\$13,864,478	\$1,370,984	\$12,595,254
Education					
Instruction	\$12,153,743	\$223,432,363	\$63,439,406	\$6,355,139	\$49,471,041
Administration, Attendance, and Health	\$680,998	\$19,456,919	\$2,861,762	\$370,877	\$2,211,027
Pupil Transportation Services	\$982,406	\$8,739,217	\$4,164,174	\$811,904	\$5,354,960
Operation and Maintenance Services	\$1,319,399	\$24,558,217	\$6,161,084	\$1,072,656	\$6,055,184
School Food Services and Other Non-Instructional Operations	\$724,769	\$16,489,488	\$3,149,432	\$507,985	\$3,651,559
Contributions to Community Colleges	\$102,812	\$30,226	\$5,000	\$3,750	\$110,407
Sub-Total	\$15,964,127	\$292,706,430	\$79,780,858	\$9,122,311	\$66,854,178
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$181,083	\$29,298,122	\$1,178,672	\$322,810	\$988,621
Cultural Enrichment	--	\$2,759,028	\$80,250	--	\$99,356
Public Libraries	\$131,792	\$13,140,700	\$1,011,374	\$231,591	\$1,276,036
Sub-Total	\$312,875	\$45,197,850	\$2,270,296	\$554,401	\$2,364,013
Community Development					
Planning and Community Development	\$206,002	\$16,278,680	\$821,475	\$261,646	\$4,055,986
Environmental Management	\$44,534	--	\$87,021	\$115,222	\$294,617
Cooperative Extension Program	\$37,664	--	\$86,141	\$31,375	\$65,714
Sub-Total	\$288,200	\$16,278,680	\$994,637	\$408,243	\$4,416,317
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,506,004	\$678,205,586	\$115,243,064	\$15,082,156	\$107,938,810

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$43,655	\$147,124	\$189,349	\$344,741	\$79,243
General and Financial Administration	\$501,382	\$1,638,816	\$767,491	\$1,055,147	\$940,630
Board of Elections	\$65,691	\$123,243	\$86,969	\$345,209	\$78,329
Sub-Total	\$610,728	\$1,909,183	\$1,043,809	\$1,745,097	\$1,098,202
Judicial Administration					
Courts	\$178,439	\$891,321	\$349,731	\$679,120	\$419,415
Commonwealth's Attorney	\$82,184	\$384,251	\$228,883	\$348,804	\$136,916
Sub-Total	\$260,623	\$1,275,572	\$578,614	\$1,027,924	\$556,331
Public Safety					
Law Enforcement and Traffic Control	\$500,907	\$2,804,579	\$1,061,140	\$1,883,980	\$1,284,487
Fire and Rescue Services	\$93,064	\$991,059	\$375,904	\$327,516	\$281,112
Correction and Detention	\$248,903	\$1,103,911	\$996,158	\$1,688,086	\$1,047,218
Inspections	\$49,950	\$256,214	\$101,015	\$116,900	\$79,874
Other Protection	\$583,329	\$1,373,153	\$403,979	\$394,258	\$101,265
Sub-Total	\$1,476,153	\$6,528,916	\$2,938,196	\$4,410,740	\$2,793,956
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,317	--	\$25,000	\$3,371,536	\$3,213
Sanitation and Waste Removal	\$1,087,186	\$1,008,749	\$479,232	\$2,370,932	\$680,957
Maintenance of General Buildings and Grounds	\$184,111	\$441,000	\$412,166	\$780,200	\$311,346
Sub-Total	\$1,272,614	\$1,449,749	\$916,398	\$6,522,668	\$995,516
Health and Welfare					
Health	\$67,275	\$273,772	\$112,005	\$222,864	\$85,960
Mental Health and Mental Retardation	\$740,278	\$988,073	\$1,599,289	\$5,979,112	\$661,073
Welfare/Social Services	\$816,422	\$2,719,372	\$2,344,237	\$7,765,706	\$1,838,220
Sub-Total	\$1,623,975	\$3,981,217	\$4,055,531	\$13,967,682	\$2,585,253
Education					
Instruction	\$5,157,590	\$28,473,065	\$14,290,446	\$22,020,960	\$13,097,190
Administration, Attendance, and Health	\$433,542	\$1,317,205	\$1,670,188	\$912,784	\$806,747
Pupil Transportation Services	\$508,410	\$2,076,881	\$1,392,274	\$1,896,253	\$1,238,342
Operation and Maintenance Services	\$666,284	\$4,051,447	\$1,949,667	\$3,811,042	\$1,758,595
School Food Services and Other Non-Instructional Operations	\$349,229	\$1,644,749	\$1,074,294	\$1,478,871	\$777,569
Contributions to Community Colleges	\$8,597	\$12,630	\$4,820	\$227,000	\$19,742
Sub-Total	\$7,123,652	\$37,575,977	\$20,381,689	\$30,346,910	\$17,698,185
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16,057	\$807,672	\$15,000	\$493,341	\$69,256
Cultural Enrichment	--	\$26,995	\$38,447	--	\$6,500
Public Libraries	\$110,785	\$838,638	\$280,657	\$468,939	\$144,052
Sub-Total	\$126,842	\$1,673,305	\$334,104	\$962,280	\$219,808
Community Development					
Planning and Community Development	\$549,331	\$715,360	\$437,639	\$1,614,332	\$100,139
Environmental Management	\$8,700	\$33,008	\$35,852	\$96,501	\$5,980
Cooperative Extension Program	\$49,763	\$54,286	\$55,506	\$50,628	\$25,978
Sub-Total	\$607,794	\$802,654	\$528,997	\$1,761,461	\$132,097
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$13,102,381	\$55,196,573	\$30,777,338	\$60,744,762	\$26,079,348

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$79,451	\$123,673	\$254,119	\$48,852	\$67,834
General and Financial Administration	\$2,141,146	\$1,598,581	\$1,371,296	\$1,288,218	\$669,025
Board of Elections	\$128,943	\$90,011	\$44,558	\$50,157	\$160,391
Sub-Total	\$2,349,540	\$1,812,265	\$1,669,973	\$1,387,227	\$897,250
Judicial Administration					
Courts	\$1,115,529	\$252,912	\$744,401	\$392,945	\$387,501
Commonwealth's Attorney	\$451,611	\$157,897	\$267,416	\$85,619	\$142,040
Sub-Total	\$1,567,140	\$410,809	\$1,011,817	\$478,564	\$529,541
Public Safety					
Law Enforcement and Traffic Control	\$2,879,881	\$2,117,333	\$1,270,779	\$553,566	\$1,141,578
Fire and Rescue Services	\$1,224,911	\$1,276,070	\$967,076	\$143,459	\$402,979
Correction and Detention	\$3,453,357	\$2,181,657	\$1,520,252	\$505,579	\$749,747
Inspections	\$218,673	\$223,206	\$99,784	\$103,712	\$11,652
Other Protection	\$1,049,452	\$589,733	\$318,025	\$245,932	\$195,855
Sub-Total	\$8,826,274	\$6,387,999	\$4,175,916	\$1,552,248	\$2,501,811
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$86,919	\$329,969	--	--	--
Sanitation and Waste Removal	\$1,169,802	\$1,085,243	\$485,271	\$259,300	\$540,006
Maintenance of General Buildings and Grounds	\$1,460,136	\$817,340	\$606,324	\$566,164	\$271,383
Sub-Total	\$2,716,857	\$2,232,552	\$1,091,595	\$825,464	\$811,389
Health and Welfare					
Health	\$346,436	\$325,065	\$189,501	\$76,252	\$78,969
Mental Health and Mental Retardation	\$3,816,238	\$2,100,525	\$6,090,898	\$96,012	\$2,058,247
Welfare/Social Services	\$8,020,683	\$2,608,962	\$3,255,233	\$1,314,822	\$2,369,199
Sub-Total	\$12,183,357	\$5,034,552	\$9,535,632	\$1,487,086	\$4,506,415
Education					
Instruction	\$47,088,867	\$20,730,478	\$23,980,440	\$7,118,878	\$11,947,506
Administration, Attendance, and Health	\$2,469,280	\$965,261	\$1,083,749	\$612,735	\$716,096
Pupil Transportation Services	\$3,416,184	\$1,927,683	\$2,133,547	\$703,750	\$929,118
Operation and Maintenance Services	\$5,414,394	\$2,375,951	\$2,703,053	\$1,277,799	\$2,343,931
School Food Services and Other Non-Instructional Operations	\$2,821,599	\$1,271,802	\$1,750,332	\$396,108	\$818,723
Contributions to Community Colleges	--	\$22,422	\$27,518	\$896	\$3,983
Sub-Total	\$61,210,324	\$27,293,597	\$31,678,639	\$10,110,166	\$16,759,357
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$735,129	\$292,009	\$197,869	\$303,490	\$14,352
Cultural Enrichment	\$4,041	--	--	\$21,717	\$39,781
Public Libraries	\$805,146	\$150,991	\$213,966	\$60,590	\$211,658
Sub-Total	\$1,544,316	\$443,000	\$411,835	\$385,797	\$265,791
Community Development					
Planning and Community Development	\$1,305,639	\$921,364	\$529,675	\$289,317	\$53,000
Environmental Management	\$10,101	\$35,124	\$8,200	\$11,163	\$85,082
Cooperative Extension Program	\$68,007	\$59,372	\$51,213	\$42,726	\$25,034
Sub-Total	\$1,383,747	\$1,015,860	\$589,088	\$343,206	\$163,116
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$91,781,555	\$44,630,634	\$50,164,495	\$16,569,758	\$26,434,670

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$602,234	\$60,028	\$62,436	\$208,860	\$59,593
General and Financial Administration	\$19,278,156	\$1,162,990	\$413,466	\$2,137,232	\$680,677
Board of Elections	\$575,881	\$69,482	\$63,041	\$121,395	\$66,748
Sub-Total	\$20,456,271	\$1,292,500	\$538,943	\$2,467,487	\$807,018
Judicial Administration					
Courts	\$8,557,965	\$158,476	\$205,306	\$1,222,374	\$325,395
Commonwealth's Attorney	\$2,777,177	\$180,348	\$72,032	\$493,486	\$75,012
Sub-Total	\$11,335,142	\$338,824	\$277,338	\$1,715,860	\$400,407
Public Safety					
Law Enforcement and Traffic Control	\$44,170,721	\$1,176,630	\$531,592	\$4,010,500	\$636,745
Fire and Rescue Services	\$35,075,884	\$358,733	\$39,087	\$773,936	\$440,509
Correction and Detention	\$26,644,493	\$684,282	--	\$2,259,512	\$1,070,406
Inspections	\$4,406,070	\$188,584	\$44,773	\$658,493	\$66,180
Other Protection	\$1,347,905	\$286,761	\$279,330	\$1,376,354	\$159,825
Sub-Total	\$111,645,073	\$2,694,990	\$894,782	\$9,078,795	\$2,373,665
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,184,287	--	--	--	--
Sanitation and Waste Removal	\$16,185,701	\$312,545	\$619,516	\$2,646,458	\$446,734
Maintenance of General Buildings and Grounds	\$4,378,133	\$658,961	\$119,616	\$795,456	\$342,936
Sub-Total	\$25,748,121	\$971,506	\$739,132	\$3,441,914	\$789,670
Health and Welfare					
Health	\$2,026,294	\$176,565	\$35,438	\$262,264	\$74,080
Mental Health and Mental Retardation	\$24,521,874	\$596,325	\$300,584	\$3,391,527	\$732,228
Welfare/Social Services	\$23,225,257	\$2,101,974	\$1,090,708	\$9,437,628	\$1,589,851
Sub-Total	\$49,773,425	\$2,874,864	\$1,426,730	\$13,091,419	\$2,396,159
Education					
Instruction	\$287,782,086	\$12,839,857	\$4,231,531	\$36,653,644	\$8,126,641
Administration, Attendance, and Health	\$15,086,688	\$756,944	\$253,709	\$2,006,094	\$720,872
Pupil Transportation Services	\$16,431,160	\$838,665	\$262,066	\$2,261,480	\$890,003
Operation and Maintenance Services	\$44,857,467	\$1,714,831	\$773,523	\$4,449,331	\$1,794,932
School Food Services and Other Non-Instructional Operations	\$13,039,224	\$569,233	\$235,599	\$1,938,147	\$569,092
Contributions to Community Colleges	--	\$70,602	\$250	\$7,325	\$2,131
Sub-Total	\$377,196,625	\$16,790,132	\$5,756,678	\$47,316,021	\$12,103,671
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6,930,272	\$594,984	--	\$345,376	\$28,863
Cultural Enrichment	\$110,617	\$1,000	--	--	--
Public Libraries	\$6,884,710	\$215,431	\$2,581	\$682,109	\$53,830
Sub-Total	\$13,925,599	\$811,415	\$2,581	\$1,027,485	\$82,693
Community Development					
Planning and Community Development	\$12,387,256	\$682,847	\$125,682	\$767,884	\$229,536
Environmental Management	--	\$19,910	\$4,874	\$28,686	\$5,980
Cooperative Extension Program	\$290,995	\$84,563	\$17,473	\$127,015	\$33,912
Sub-Total	\$12,678,251	\$787,320	\$148,029	\$923,585	\$269,428
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$622,758,507	\$26,561,551	\$9,784,213	\$79,062,566	\$19,222,711

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$262,202	\$73,789	\$417,218	\$3,731,005	\$408,182
General and Financial Administration	\$799,467	\$1,331,363	\$705,135	\$97,516,762	\$7,520,495
Board of Elections	\$111,596	\$81,218	\$65,891	\$6,211,495	\$312,412
Sub-Total	\$1,173,265	\$1,486,370	\$1,188,244	\$107,459,262	\$8,241,089
Judicial Administration					
Courts	\$734,356	\$565,317	\$341,429	\$29,561,019	\$2,870,097
Commonwealth's Attorney	\$209,118	\$129,545	\$172,630	\$2,271,593	\$698,213
Sub-Total	\$943,474	\$694,862	\$514,059	\$31,832,612	\$3,568,310
Public Safety					
Law Enforcement and Traffic Control	\$973,385	\$1,810,721	\$778,706	\$185,817,169	\$6,522,165
Fire and Rescue Services	\$245,035	\$1,598,226	\$175,750	\$144,927,335	\$3,804,866
Correction and Detention	\$1,153,913	\$1,108,741	\$1,769,451	\$58,765,659	\$2,356,694
Inspections	\$127,031	\$214,673	\$108,965	\$13,295,023	\$676,785
Other Protection	\$1,734,528	\$439,391	\$197,137	\$19,008,066	\$1,071,353
Sub-Total	\$4,233,892	\$5,171,752	\$3,030,009	\$421,813,252	\$14,431,863
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$891,085	\$33,196	--	\$19,311,797	--
Sanitation and Waste Removal	\$1,476,223	\$1,800,605	\$1,001,325	\$78,390,753	\$7,293,645
Maintenance of General Buildings and Grounds	\$252,705	\$1,075,257	\$306,538	\$39,538,680	\$9,760,202
Sub-Total	\$2,620,013	\$2,909,058	\$1,307,863	\$137,241,230	\$17,053,847
Health and Welfare					
Health	\$173,914	\$168,153	\$102,628	\$64,669,378	\$387,757
Mental Health and Mental Retardation	\$1,844,329	\$1,306,654	\$941,771	\$115,580,332	\$5,047,703
Welfare/Social Services	\$3,664,209	\$2,665,016	\$1,459,542	\$200,246,730	\$6,775,948
Sub-Total	\$5,682,452	\$4,139,823	\$2,503,941	\$380,496,440	\$12,211,408
Education					
Instruction	\$14,599,594	\$25,033,946	\$9,496,614	\$1,305,778,442	\$73,250,691
Administration, Attendance, and Health	\$1,350,713	\$1,143,334	\$694,686	\$63,353,514	\$3,211,570
Pupil Transportation Services	\$1,818,509	\$2,611,079	\$904,006	\$78,793,413	\$4,844,975
Operation and Maintenance Services	\$3,237,793	\$3,511,341	\$1,414,265	\$177,668,123	\$7,112,554
School Food Services and Other Non-Instructional Operations	\$1,353,608	\$1,279,033	\$513,799	\$53,556,886	\$3,405,901
Contributions to Community Colleges	\$83,183	\$5,268	\$5,490	\$149,074	\$44,366
Sub-Total	\$22,443,400	\$33,584,001	\$13,028,860	\$1,679,299,452	\$91,870,057
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$90,052	\$229,006	\$172,503	\$71,704,771	\$2,183,154
Cultural Enrichment	--	--	\$12,000	\$7,323,394	\$17,998
Public Libraries	\$383,457	\$303,930	\$108,052	\$31,668,929	\$1,581,363
Sub-Total	\$473,509	\$532,936	\$292,555	\$110,697,094	\$3,782,515
Community Development					
Planning and Community Development	\$2,086,335	\$417,913	\$16,263	\$108,001,305	\$3,491,207
Environmental Management	--	\$79,539	\$59,055	\$6,198,614	\$345,936
Cooperative Extension Program	\$65,731	--	\$34,251	\$63,726	\$130,494
Sub-Total	\$2,152,066	\$497,452	\$109,569	\$114,263,645	\$3,967,637
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$39,722,071	\$49,016,254	\$21,975,100	\$2,983,102,987	\$155,126,726

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$50,507	\$109,324	\$269,345	\$205,636	\$89,591
General and Financial Administration	\$825,619	\$1,082,376	\$2,111,692	\$4,508,828	\$787,011
Board of Elections	\$93,665	\$100,738	\$127,852	\$140,611	\$85,182
Sub-Total	\$969,791	\$1,292,438	\$2,508,889	\$4,855,075	\$961,784
Judicial Administration					
Courts	\$155,534	\$1,077,903	\$1,418,721	\$1,375,692	\$352,870
Commonwealth's Attorney	\$184,051	\$192,188	\$513,098	\$798,322	\$155,186
Sub-Total	\$339,585	\$1,270,091	\$1,931,819	\$2,174,014	\$508,056
Public Safety					
Law Enforcement and Traffic Control	\$822,075	\$800,590	\$3,027,261	\$5,911,998	\$1,103,196
Fire and Rescue Services	\$1,082,468	\$559,159	--	\$4,233,394	\$456,044
Correction and Detention	\$622,979	\$1,039,722	\$1,898,951	\$3,372,703	\$925,464
Inspections	\$86,551	\$172,493	\$262,131	\$785,924	\$148,805
Other Protection	\$292,033	\$638,533	\$2,690,266	\$689,792	\$203,356
Sub-Total	\$2,906,106	\$3,210,497	\$7,878,609	\$14,993,811	\$2,836,865
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$53	\$219,939	\$4,154
Sanitation and Waste Removal	\$1,166,579	\$532,774	\$1,458,070	\$5,342,699	\$111,201
Maintenance of General Buildings and Grounds	\$226,060	\$739,048	\$714,540	\$348,820	\$304,436
Sub-Total	\$1,392,639	\$1,271,822	\$2,172,663	\$5,911,458	\$419,791
Health and Welfare					
Health	\$119,947	\$206,667	\$268,365	\$293,503	\$121,000
Mental Health and Mental Retardation	\$1,637,858	\$773,399	\$1,751,159	\$2,051,581	\$1,565,808
Welfare/Social Services	\$1,644,339	\$3,179,177	\$6,895,994	\$6,581,865	\$1,692,301
Sub-Total	\$3,402,144	\$4,159,243	\$8,915,518	\$8,926,949	\$3,379,109
Education					
Instruction	\$12,024,150	\$20,129,177	\$40,167,653	\$72,071,134	\$13,844,586
Administration, Attendance, and Health	\$560,015	\$997,759	\$1,552,219	\$4,422,188	\$846,775
Pupil Transportation Services	\$1,262,801	\$1,711,985	\$4,002,140	\$5,745,418	\$1,104,456
Operation and Maintenance Services	\$1,405,667	\$2,398,254	\$6,740,965	\$8,587,682	\$1,891,465
School Food Services and Other Non-Instructional Operations	\$637,083	\$1,155,930	\$2,602,994	\$3,144,036	\$891,372
Contributions to Community Colleges	\$4,789	\$16,432	\$14,908	\$45,123	\$6,276
Sub-Total	\$15,894,505	\$26,409,537	\$55,080,879	\$94,015,581	\$18,584,930
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40,000	\$500,051	\$748,267	\$3,054,073	\$567,859
Cultural Enrichment	\$9,088	\$11,000	--	--	\$60,925
Public Libraries	\$259,953	\$208,150	\$184,944	\$1,294,360	\$35,000
Sub-Total	\$309,041	\$719,201	\$933,211	\$4,348,433	\$663,784
Community Development					
Planning and Community Development	\$649,472	\$275,523	\$2,812,977	\$2,809,352	\$710,985
Environmental Management	\$11,455	\$5,300	\$3,675	\$167,596	\$8,100
Cooperative Extension Program	\$83,103	\$44,766	\$54,800	\$139,288	\$47,582
Sub-Total	\$744,030	\$325,589	\$2,871,452	\$3,116,236	\$766,667
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$25,957,841	\$38,658,418	\$82,293,040	\$138,341,557	\$28,120,986

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$155,987	\$467,767	\$77,963	\$60,843	\$123,154
General and Financial Administration	\$2,379,496	\$2,045,574	\$449,628	\$881,777	\$492,510
Board of Elections	\$110,731	\$98,135	\$95,284	\$77,985	\$73,497
Sub-Total	\$2,646,214	\$2,611,476	\$622,875	\$1,020,605	\$689,161
Judicial Administration					
Courts	\$1,421,030	\$741,010	\$572,731	\$531,602	\$568,255
Commonwealth's Attorney	\$407,989	\$324,758	\$212,914	\$94,771	\$433,391
Sub-Total	\$1,829,019	\$1,065,768	\$785,645	\$626,373	\$1,001,646
Public Safety					
Law Enforcement and Traffic Control	\$3,031,315	\$1,123,654	\$852,730	\$1,544,381	\$1,098,434
Fire and Rescue Services	\$2,215,380	\$1,212,006	\$190,788	\$466,513	\$213,696
Correction and Detention	\$2,028,174	\$822,330	\$984,202	\$810,246	\$964,958
Inspections	\$553,861	\$392,760	\$88,204	\$225,975	\$135,301
Other Protection	\$248,771	\$420,137	\$193,132	\$106,564	\$1,029,124
Sub-Total	\$8,077,501	\$3,970,887	\$2,309,056	\$3,153,679	\$3,441,513
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$308,613	\$449,628	--	--	\$17,787
Sanitation and Waste Removal	\$36,243	\$868,198	\$1,252,506	\$798,349	\$1,117,366
Maintenance of General Buildings and Grounds	\$1,184,968	\$397,067	\$178,175	\$723,296	\$610,974
Sub-Total	\$1,529,824	\$1,714,893	\$1,430,681	\$1,521,645	\$1,746,127
Health and Welfare					
Health	\$400,096	\$176,880	\$154,636	\$377,111	\$72,920
Mental Health and Mental Retardation	\$3,257,473	\$2,084,934	\$2,741,480	\$948,185	\$1,567,555
Welfare/Social Services	\$3,018,692	\$2,825,109	\$2,715,221	\$2,234,084	\$1,180,818
Sub-Total	\$6,676,261	\$5,086,923	\$5,611,337	\$3,559,380	\$2,821,293
Education					
Instruction	\$34,371,339	\$14,271,007	\$13,612,220	\$16,682,099	\$3,390,874
Administration, Attendance, and Health	\$1,880,123	\$794,552	\$541,289	\$1,294,542	\$441,610
Pupil Transportation Services	\$3,210,601	\$1,550,790	\$1,454,899	\$1,123,361	\$879,044
Operation and Maintenance Services	\$4,849,397	\$2,099,703	\$1,732,451	\$1,548,515	\$1,227,838
School Food Services and Other Non-Instructional Operations	\$1,724,925	\$746,003	\$1,402,731	\$741,086	\$557,043
Contributions to Community Colleges	\$422,834	--	\$16,648	\$11,912	\$29,774
Sub-Total	\$46,459,219	\$19,462,055	\$18,760,238	\$21,401,515	\$6,526,183
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$707,488	\$338,382	\$150,673	\$98,123	\$117,057
Cultural Enrichment	\$62,671	\$15,500	\$2,000	--	\$10,500
Public Libraries	\$606,912	--	\$306,804	\$227,929	\$165,239
Sub-Total	\$1,377,071	\$353,882	\$459,477	\$326,052	\$292,796
Community Development					
Planning and Community Development	\$1,962,819	\$362,230	\$375,303	\$619,179	\$601,948
Environmental Management	\$41,655	\$30,892	\$6,700	\$4,509	\$9,410
Cooperative Extension Program	\$57,892	\$31,082	\$57,784	\$49,819	\$50,586
Sub-Total	\$2,062,366	\$424,204	\$439,787	\$673,507	\$661,944
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$70,657,475	\$34,690,088	\$30,419,096	\$32,282,756	\$17,180,663

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$212,019	\$393,186	\$942,591	\$155,213	\$94,677
General and Financial Administration	\$962,808	\$5,808,183	\$65,282,970	\$1,734,343	\$246,266
Board of Elections	\$208,281	\$233,599	\$1,041,990	\$189,271	\$47,793
Sub-Total	\$1,383,108	\$6,434,968	\$67,267,551	\$2,078,827	\$388,736
Judicial Administration					
Courts	\$1,259,863	\$1,961,853	\$5,726,088	\$1,807,032	\$206,578
Commonwealth's Attorney	\$586,708	\$946,092	\$3,486,726	\$471,446	\$66,965
Sub-Total	\$1,846,571	\$2,907,945	\$9,212,814	\$2,278,478	\$273,543
Public Safety					
Law Enforcement and Traffic Control	\$1,556,333	\$12,248,195	\$49,431,945	\$4,334,857	\$427,972
Fire and Rescue Services	\$705,393	\$10,410,890	\$35,161,270	\$1,538,444	\$44,666
Correction and Detention	\$3,512,397	\$8,561,847	\$25,851,363	\$1,218,073	\$46,649
Inspections	\$223,519	\$1,236,198	\$3,871,051	\$243,032	\$48,673
Other Protection	\$1,088,156	\$654,516	\$1,962,176	\$884,726	\$16,478
Sub-Total	\$7,085,798	\$33,111,646	\$116,277,805	\$8,219,132	\$584,438
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2,774,493	\$25,804,626	\$15,039	\$32,223
Sanitation and Waste Removal	\$779,961	\$2,950,939	\$8,925,495	\$1,246,329	\$244,679
Maintenance of General Buildings and Grounds	\$792,264	\$1,412,180	\$6,947,668	\$928,782	\$61,406
Sub-Total	\$1,572,225	\$7,137,612	\$41,677,789	\$2,190,150	\$338,308
Health and Welfare					
Health	\$251,582	\$411,062	\$1,351,579	\$274,429	\$103,157
Mental Health and Mental Retardation	\$3,192,820	\$7,779,439	\$22,551,639	\$4,717,717	\$222,768
Welfare/Social Services	\$4,995,907	\$9,309,217	\$27,103,326	\$4,155,045	\$386,582
Sub-Total	\$8,440,309	\$17,499,718	\$51,006,544	\$9,147,191	\$712,507
Education					
Instruction	\$35,591,841	\$94,712,467	\$229,417,634	\$45,802,668	\$2,009,445
Administration, Attendance, and Health	\$1,896,128	\$6,603,997	\$28,373,342	\$2,508,779	\$151,639
Pupil Transportation Services	\$3,494,045	\$5,607,301	\$17,959,313	\$3,342,547	\$239,924
Operation and Maintenance Services	\$5,271,203	\$10,407,436	\$30,528,487	\$7,943,961	\$439,041
School Food Services and Other Non-Instructional Operations	\$2,468,029	\$7,682,530	\$14,411,932	\$3,093,233	\$130,188
Contributions to Community Colleges	\$36,174	--	--	\$59,334	--
Sub-Total	\$48,757,420	\$125,013,731	\$320,690,708	\$62,750,522	\$2,970,237
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$133,806	\$2,311,323	\$12,700,818	\$735,721	--
Cultural Enrichment	\$5,000	--	--	\$53,000	--
Public Libraries	\$292,014	\$2,573,112	\$9,405,200	\$986,930	\$28,740
Sub-Total	\$430,820	\$4,884,435	\$22,106,018	\$1,775,651	\$28,740
Community Development					
Planning and Community Development	\$1,392,080	\$4,241,548	\$16,968,926	\$4,675,113	\$98,611
Environmental Management	\$28,879	\$72,400	--	\$33,567	--
Cooperative Extension Program	\$134,509	\$65,375	\$293,940	\$24,232	\$36,872
Sub-Total	\$1,555,468	\$4,379,323	\$17,262,866	\$4,732,912	\$135,483
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$71,071,719	\$201,369,378	\$645,502,095	\$93,172,863	\$5,431,992

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$230,358	\$210,568	\$35,475	\$83,426	\$96,348
General and Financial Administration	\$3,053,699	\$13,278,357	\$756,868	\$1,493,174	\$1,013,374
Board of Elections	\$194,066	\$223,876	\$74,550	\$114,411	\$103,328
Sub-Total	\$3,478,123	\$13,712,801	\$866,893	\$1,691,011	\$1,213,050
Judicial Administration					
Courts	\$753,796	\$3,436,898	\$356,341	\$858,277	\$586,931
Commonwealth's Attorney	\$249,814	\$589,217	\$149,927	\$256,509	\$82,528
Sub-Total	\$1,003,610	\$4,026,115	\$506,268	\$1,114,786	\$669,459
Public Safety					
Law Enforcement and Traffic Control	\$1,195,011	\$6,824,971	\$682,439	\$1,816,488	\$905,210
Fire and Rescue Services	\$1,067,519	\$6,320,703	\$100,281	\$817,163	\$404,385
Correction and Detention	\$2,920,124	\$3,103,874	\$836,072	\$1,532,478	\$1,419,827
Inspections	\$274,532	\$891,080	\$113,098	\$121,389	\$218,181
Other Protection	\$492,727	\$282,679	\$169,698	\$390,861	\$356,939
Sub-Total	\$5,949,913	\$17,423,307	\$1,901,588	\$4,678,379	\$3,304,542
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$568,631	--	--	\$126,824	--
Sanitation and Waste Removal	\$1,593,926	\$1,409,390	\$394,920	\$59,043	\$789,445
Maintenance of General Buildings and Grounds	\$4,993,478	\$2,737,939	\$243,514	\$408,675	\$362,722
Sub-Total	\$7,156,035	\$4,147,329	\$638,434	\$594,542	\$1,152,167
Health and Welfare					
Health	\$397,008	\$553,979	\$64,915	\$202,073	\$124,857
Mental Health and Mental Retardation	\$2,933,914	\$4,587,336	\$632,101	\$1,240,113	\$1,412,649
Welfare/Social Services	\$2,821,123	\$4,998,116	\$1,170,908	\$2,203,621	\$1,152,569
Sub-Total	\$6,152,045	\$10,139,431	\$1,867,924	\$3,645,807	\$2,690,075
Education					
Instruction	\$28,388,870	\$54,381,253	\$6,182,464	\$17,395,194	\$12,044,137
Administration, Attendance, and Health	\$1,663,678	\$4,442,862	\$604,298	\$883,420	\$925,357
Pupil Transportation Services	\$2,973,568	\$3,854,216	\$786,754	\$1,781,674	\$992,797
Operation and Maintenance Services	\$4,762,003	\$6,835,367	\$820,610	\$2,011,327	\$1,532,167
School Food Services and Other Non-Instructional Operations	\$1,441,957	\$2,265,345	\$426,258	\$802,706	\$733,650
Contributions to Community Colleges	\$6,500	--	\$4,165	\$4,204	\$5,680
Sub-Total	\$39,236,576	\$71,779,043	\$8,824,549	\$22,878,525	\$16,233,788
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$755,615	\$4,576,236	\$8,880	\$587,890	\$302,389
Cultural Enrichment	\$87,761	--	--	--	--
Public Libraries	\$584,367	\$4,177,284	\$173,248	\$364,593	\$415,968
Sub-Total	\$1,427,743	\$8,753,520	\$182,128	\$952,483	\$718,357
Community Development					
Planning and Community Development	\$773,732	\$7,543,759	\$151,127	\$814,763	\$427,958
Environmental Management	\$36,494	\$990,370	\$9,954	\$17,326	\$20,016
Cooperative Extension Program	\$82,544	\$72,839	\$29,603	\$65,947	\$32,841
Sub-Total	\$892,770	\$8,606,968	\$190,684	\$898,036	\$480,815
Nondepartmental/1					
Sub-Total	\$1,044,245	--	--	--	--
Grand Total	\$66,341,060	\$138,588,514	\$14,978,468	\$36,453,569	\$26,462,253

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$49,992	\$110,301	\$1,841,887	\$147,715	\$46,392
General and Financial Administration	\$809,924	\$776,844	\$20,374,149	\$1,721,165	\$661,977
Board of Elections	\$93,431	\$120,279	\$610,217	\$113,655	\$79,500
Sub-Total	\$953,347	\$1,007,424	\$22,826,253	\$1,982,535	\$787,869
Judicial Administration					
Courts	\$270,211	\$617,114	\$5,377,768	\$823,630	\$495,481
Commonwealth's Attorney	\$194,246	\$237,532	\$2,356,074	\$379,613	\$163,949
Sub-Total	\$464,457	\$854,646	\$7,733,842	\$1,203,243	\$659,430
Public Safety					
Law Enforcement and Traffic Control	\$1,001,020	\$1,438,004	\$27,794,477	\$2,299,491	\$906,876
Fire and Rescue Services	\$570,108	\$175,449	\$27,005,848	\$2,275,139	\$147,062
Correction and Detention	\$788,157	\$1,367,303	\$11,620,478	\$1,730,431	\$1,045,341
Inspections	\$46,564	\$90,725	\$6,131,190	\$300,257	\$43,354
Other Protection	\$67,243	\$72,599	\$1,657,026	\$351,318	\$36,724
Sub-Total	\$2,473,092	\$3,144,080	\$74,209,019	\$6,956,636	\$2,179,357
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$195,277	\$11,956,538	--	--
Sanitation and Waste Removal	\$1,231,970	\$1,319,916	\$2,714,578	\$1,473,868	\$471,623
Maintenance of General Buildings and Grounds	\$208,576	\$264,033	\$7,290,449	\$1,054,877	\$103,509
Sub-Total	\$1,440,546	\$1,779,226	\$21,961,565	\$2,528,745	\$575,132
Health and Welfare					
Health	\$206,105	\$187,441	\$3,650,172	\$524,658	\$183,649
Mental Health and Mental Retardation	\$949,348	\$1,822,220	\$17,018,513	\$1,483,502	\$1,723,351
Welfare/Social Services	\$1,375,946	\$5,576,582	\$34,628,203	\$3,318,532	\$4,135,608
Sub-Total	\$2,531,399	\$7,586,243	\$55,296,888	\$5,326,692	\$6,042,608
Education					
Instruction	\$8,785,302	\$23,723,590	\$321,899,213	\$24,646,798	\$10,624,434
Administration, Attendance, and Health	\$500,370	\$930,328	\$12,080,371	\$1,789,554	\$589,989
Pupil Transportation Services	\$849,541	\$2,054,768	\$32,042,254	\$2,830,629	\$974,391
Operation and Maintenance Services	\$1,082,146	\$3,835,569	\$37,287,259	\$2,705,653	\$1,205,603
School Food Services and Other Non-Instructional Operations	\$575,180	\$1,785,598	\$11,828,340	\$1,471,662	\$695,044
Contributions to Community Colleges	\$4,869	\$21,855	\$204,889	\$17,470	--
Sub-Total	\$11,797,408	\$32,351,708	\$415,342,326	\$33,461,766	\$14,089,461
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$63,040	\$19,626,269	\$784,152	--
Cultural Enrichment	\$5,055	\$3,000	\$1,801,919	\$2,105	--
Public Libraries	\$55,000	\$307,632	\$9,157,124	\$297,333	\$69,487
Sub-Total	\$135,055	\$373,672	\$30,585,312	\$1,083,590	\$69,487
Community Development					
Planning and Community Development	\$1,278,400	\$198,261	\$29,666,356	\$603,470	\$365,120
Environmental Management	\$16,408	\$6,000	\$1,176,108	\$60,598	--
Cooperative Extension Program	\$26,148	\$36,477	\$637,752	\$74,507	\$46,094
Sub-Total	\$1,320,956	\$240,738	\$31,480,216	\$738,575	\$411,214
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,116,260	\$47,337,737	\$659,435,421	\$53,281,782	\$24,814,558

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$173,683	\$99,087	\$389,327	\$66,837	\$669,969
General and Financial Administration	\$525,505	\$1,162,881	\$1,438,091	\$898,823	\$4,037,466
Board of Elections	\$79,757	\$61,033	\$127,884	\$77,747	\$273,984
Sub-Total	\$778,945	\$1,323,001	\$1,955,302	\$1,043,407	\$4,981,419
Judicial Administration					
Courts	\$497,190	\$528,706	\$1,423,451	\$502,507	\$1,354,587
Commonwealth's Attorney	\$161,307	\$211,122	\$351,038	\$82,592	\$513,305
Sub-Total	\$658,497	\$739,828	\$1,774,489	\$585,099	\$1,867,892
Public Safety					
Law Enforcement and Traffic Control	\$879,908	\$852,589	\$2,387,733	\$805,457	\$3,288,609
Fire and Rescue Services	\$624,502	\$183,862	\$508,542	\$203,807	\$703,931
Correction and Detention	\$913,977	\$796,715	\$1,831,420	\$1,332,443	\$1,575,927
Inspections	\$138,764	\$72,428	\$175,314	\$125,240	\$238,812
Other Protection	\$423,769	\$54,997	\$1,117,545	\$701,101	\$477,468
Sub-Total	\$2,980,920	\$1,960,591	\$6,020,554	\$3,168,048	\$6,284,747
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$8,030	--	--	--
Sanitation and Waste Removal	\$799,844	\$679,829	\$1,334,301	\$769,318	\$3,110,717
Maintenance of General Buildings and Grounds	\$298,500	\$262,093	\$451,776	\$622,082	\$1,298,604
Sub-Total	\$1,098,344	\$949,952	\$1,786,077	\$1,391,400	\$4,409,321
Health and Welfare					
Health	\$92,763	\$104,087	\$230,718	\$135,947	\$331,146
Mental Health and Mental Retardation	\$1,146,252	\$799,161	\$2,425,411	\$811,674	\$5,031,069
Welfare/Social Services	\$1,188,319	\$1,220,185	\$3,607,216	\$973,333	\$7,071,463
Sub-Total	\$2,427,334	\$2,123,433	\$6,263,345	\$1,920,954	\$12,433,678
Education					
Instruction	\$10,080,366	\$6,915,662	\$27,578,680	\$7,639,108	\$55,118,209
Administration, Attendance, and Health	\$602,335	\$580,154	\$989,565	\$499,068	\$2,479,160
Pupil Transportation Services	\$1,198,122	\$551,066	\$2,351,557	\$644,499	\$3,465,498
Operation and Maintenance Services	\$2,137,268	\$939,813	\$2,753,371	\$1,131,417	\$9,440,132
School Food Services and Other Non-Instructional Operations	\$607,200	\$551,405	\$1,760,201	\$420,847	\$3,257,244
Contributions to Community Colleges	\$21,559	\$4,710	\$8,659	\$4,484	\$27,738
Sub-Total	\$14,646,850	\$9,542,810	\$35,442,033	\$10,339,423	\$73,787,981
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$298,752	\$107,696	\$18,000	\$66,647	\$526,201
Cultural Enrichment	\$1,200	--	\$8,500	\$3,000	\$13,200
Public Libraries	\$71,540	\$193,686	\$420,878	\$69,935	\$1,935,465
Sub-Total	\$371,492	\$301,382	\$447,378	\$139,582	\$2,474,866
Community Development					
Planning and Community Development	\$406,893	\$253,242	\$1,245,182	\$138,637	\$1,613,793
Environmental Management	\$40,242	\$9,595	\$71,269	\$41,264	\$68,225
Cooperative Extension Program	\$80,588	\$19,611	\$34,551	\$28,245	\$45,693
Sub-Total	\$527,723	\$282,448	\$1,351,002	\$208,146	\$1,727,711
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,490,105	\$17,223,445	\$55,040,180	\$18,796,059	\$107,967,615

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$99,033	\$130,296	\$40,933	\$220,140	\$125,574
General and Financial Administration	\$979,145	\$1,397,019	\$1,225,943	\$740,856	\$506,009
Board of Elections	\$86,095	\$107,406	\$88,573	\$77,359	\$80,451
Sub-Total	\$1,164,273	\$1,634,721	\$1,355,449	\$1,038,355	\$712,034
Judicial Administration					
Courts	\$483,610	\$734,760	\$604,583	\$597,756	\$176,356
Commonwealth's Attorney	\$195,931	\$195,064	\$180,219	\$159,407	\$139,926
Sub-Total	\$679,541	\$929,824	\$784,802	\$757,163	\$316,282
Public Safety					
Law Enforcement and Traffic Control	\$886,338	\$1,484,245	\$1,173,201	\$994,198	\$1,049,494
Fire and Rescue Services	\$487,425	\$883,911	\$654,084	\$336,614	\$335,689
Correction and Detention	\$652,941	\$703,384	\$1,200,306	\$1,798,986	\$1,099,493
Inspections	\$196,867	\$208,482	\$101,674	\$145,647	\$56,967
Other Protection	\$358,017	\$396,815	\$539,496	\$405,947	\$50,490
Sub-Total	\$2,581,588	\$3,676,837	\$3,668,761	\$3,681,392	\$2,592,133
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$15,411	--
Sanitation and Waste Removal	\$1,056,531	\$770,821	\$550,431	\$824,530	\$609,679
Maintenance of General Buildings and Grounds	\$531,892	\$441,900	\$301,116	\$218,539	\$165,025
Sub-Total	\$1,588,423	\$1,212,721	\$851,547	\$1,058,480	\$774,704
Health and Welfare					
Health	\$168,001	\$142,569	\$314,201	\$143,079	\$79,500
Mental Health and Mental Retardation	\$852,519	\$91,805	\$1,862,088	\$974,488	\$1,253,935
Welfare/Social Services	\$1,583,178	\$1,760,199	\$2,762,085	\$1,413,236	\$1,489,287
Sub-Total	\$2,603,698	\$1,994,573	\$4,938,374	\$2,530,803	\$2,822,722
Education					
Instruction	\$12,210,631	\$13,505,302	\$14,483,057	\$9,210,523	\$12,876,149
Administration, Attendance, and Health	\$1,197,693	\$1,269,749	\$736,127	\$388,722	\$711,438
Pupil Transportation Services	\$1,515,028	\$1,443,610	\$1,193,234	\$977,239	\$1,195,497
Operation and Maintenance Services	\$2,113,390	\$1,464,292	\$1,511,597	\$1,055,027	\$1,615,451
School Food Services and Other Non-Instructional Operations	\$696,229	\$625,770	\$916,666	\$481,336	\$898,215
Contributions to Community Colleges	\$8,500	\$3,340	\$23,025	\$1,412	\$3,744
Sub-Total	\$17,741,471	\$18,312,063	\$18,863,706	\$12,114,259	\$17,300,494
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$243,044	\$305,078	\$178,801	\$49,995	--
Cultural Enrichment	--	--	\$26,700	--	--
Public Libraries	\$229,968	\$100,140	\$173,473	\$74,000	\$150,057
Sub-Total	\$473,012	\$405,218	\$378,974	\$123,995	\$150,057
Community Development					
Planning and Community Development	\$830,624	\$711,003	\$1,109,090	\$214,412	\$1,401,692
Environmental Management	\$17,457	\$17,107	\$26,262	\$33,641	\$62,266
Cooperative Extension Program	\$38,447	\$42,966	\$281,709	\$35,698	\$22,604
Sub-Total	\$886,528	\$771,076	\$1,417,061	\$283,751	\$1,486,562
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$27,718,534	\$28,937,033	\$32,258,674	\$21,588,198	\$26,154,988

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$128,845	\$100,551	\$93,920	\$103,577	\$69,651
General and Financial Administration	\$1,373,269	\$1,426,551	\$662,320	\$1,511,010	\$1,485,652
Board of Elections	\$98,330	\$84,213	\$84,632	\$136,103	\$87,184
Sub-Total	\$1,600,444	\$1,611,315	\$840,872	\$1,750,690	\$1,642,487
Judicial Administration					
Courts	\$730,425	\$303,598	\$381,126	\$1,481,681	\$768,325
Commonwealth's Attorney	\$203,285	\$232,689	\$241,809	\$402,406	\$281,495
Sub-Total	\$933,710	\$536,287	\$622,935	\$1,884,087	\$1,049,820
Public Safety					
Law Enforcement and Traffic Control	\$1,598,649	\$1,818,880	\$906,395	\$3,539,410	\$1,981,653
Fire and Rescue Services	\$1,221,281	\$317,976	\$611,901	\$1,057,752	\$581,380
Correction and Detention	\$1,594,256	\$1,004,764	\$775,684	\$2,317,081	\$423,649
Inspections	\$264,552	\$246,327	\$83,866	\$232,661	\$321,732
Other Protection	\$1,113,828	\$771,519	\$291,694	\$1,377,035	\$234,845
Sub-Total	\$5,792,566	\$4,159,466	\$2,669,540	\$8,523,939	\$3,543,259
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$54,647	--	--	--
Sanitation and Waste Removal	\$1,048,448	\$1,132,037	\$775,407	\$1,683,404	\$784,617
Maintenance of General Buildings and Grounds	\$415,110	\$263,045	\$336,052	\$799,239	\$365,974
Sub-Total	\$1,463,558	\$1,449,729	\$1,111,459	\$2,482,643	\$1,150,591
Health and Welfare					
Health	\$268,476	\$206,275	\$109,616	\$383,776	\$143,328
Mental Health and Mental Retardation	\$2,369,003	\$909,726	\$2,694,106	\$4,351,036	\$2,084,534
Welfare/Social Services	\$3,099,124	\$3,143,125	\$1,857,502	\$10,533,982	\$2,685,719
Sub-Total	\$5,736,603	\$4,259,126	\$4,661,224	\$15,268,794	\$4,913,581
Education					
Instruction	\$25,202,355	\$19,829,070	\$14,328,050	\$44,935,954	\$22,466,899
Administration, Attendance, and Health	\$933,408	\$970,234	\$636,786	\$2,183,611	\$1,493,626
Pupil Transportation Services	\$2,354,935	\$1,387,974	\$1,494,936	\$4,312,012	\$2,611,518
Operation and Maintenance Services	\$2,956,130	\$2,260,239	\$1,975,607	\$6,104,288	\$3,202,262
School Food Services and Other Non-Instructional Operations	\$1,248,692	\$1,156,681	\$963,767	\$3,186,258	\$961,830
Contributions to Community Colleges	\$80,856	\$4,344	\$15,447	\$11,508	\$5,000
Sub-Total	\$32,776,376	\$25,608,542	\$19,414,593	\$60,733,631	\$30,741,135
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,021,062	\$108,936	\$209,369	\$24,556	\$67,093
Cultural Enrichment	\$49,119	\$5,000	\$1,564	\$16,292	--
Public Libraries	\$622,344	\$244,049	\$339,859	\$754,106	\$231,857
Sub-Total	\$1,692,525	\$357,985	\$550,792	\$794,954	\$298,950
Community Development					
Planning and Community Development	\$620,079	\$448,255	\$517,618	\$5,253,724	\$373,188
Environmental Management	\$34,372	\$66,012	\$18,280	\$26,174	\$53,050
Cooperative Extension Program	\$68,659	\$82,096	\$69,990	\$70,973	\$38,876
Sub-Total	\$723,110	\$596,363	\$605,888	\$5,350,871	\$465,114
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$50,718,892	\$38,578,813	\$30,477,303	\$96,789,609	\$43,804,937

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$145,379	\$217,763	\$1,426,000	\$127,971	\$71,854
General and Financial Administration	\$888,437	\$3,221,624	\$21,786,000	\$1,657,885	\$611,658
Board of Elections	\$94,835	\$154,456	\$860,000	\$82,635	\$80,831
Sub-Total	\$1,128,651	\$3,593,843	\$24,072,000	\$1,868,491	\$764,343
Judicial Administration					
Courts	\$1,029,310	\$1,242,076	\$10,983,000	\$1,102,455	\$310,424
Commonwealth's Attorney	\$307,005	\$271,443	\$2,673,000	\$398,414	\$161,369
Sub-Total	\$1,336,315	\$1,513,519	\$13,656,000	\$1,500,869	\$471,793
Public Safety					
Law Enforcement and Traffic Control	\$1,251,986	\$4,015,672	\$49,427,000	\$2,068,004	\$555,944
Fire and Rescue Services	\$530,972	\$931,738	\$47,319,000	\$530,252	\$629,571
Correction and Detention	\$1,096,329	\$2,238,498	\$27,024,000	\$3,705,358	\$577,129
Inspections	\$39,897	\$456,310	\$11,027,000	\$107,372	\$80,283
Other Protection	\$95,330	\$264,295	\$8,434,000	\$662,131	\$241,016
Sub-Total	\$3,014,514	\$7,906,513	\$143,231,000	\$7,073,117	\$2,083,943
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$394,613	\$3,311	\$3,551,000	--	--
Sanitation and Waste Removal	\$986,665	\$446,600	\$12,258,000	\$2,812,965	\$515,051
Maintenance of General Buildings and Grounds	\$577,615	\$1,002,900	\$14,849,000	\$734,402	\$149,275
Sub-Total	\$1,958,893	\$1,452,811	\$30,658,000	\$3,547,367	\$664,326
Health and Welfare					
Health	\$136,704	\$167,159	\$4,600,000	\$270,912	\$95,512
Mental Health and Mental Retardation	\$2,082,581	\$1,622,014	\$16,938,000	\$3,205,521	\$639,137
Welfare/Social Services	\$2,675,572	\$2,380,600	\$36,595,000	\$6,942,542	\$1,036,824
Sub-Total	\$4,894,857	\$4,169,773	\$58,133,000	\$10,418,975	\$1,771,473
Education					
Instruction	\$15,786,975	\$31,139,035	\$388,888,000	\$24,793,364	\$6,901,005
Administration, Attendance, and Health	\$1,143,812	\$2,202,913	\$21,415,000	\$3,434,916	\$587,105
Pupil Transportation Services	\$1,413,665	\$3,342,532	\$35,943,000	\$1,748,402	\$732,598
Operation and Maintenance Services	\$1,916,780	\$4,698,597	\$54,179,000	\$3,917,928	\$797,879
School Food Services and Other Non-Instructional Operations	\$1,040,026	\$1,732,352	\$20,847,000	\$2,173,725	\$411,642
Contributions to Community Colleges	\$6,726	\$22,302	--	\$13,458	\$2,896
Sub-Total	\$21,307,984	\$43,137,731	\$521,272,000	\$36,081,793	\$9,433,125
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$74,525	\$496,120	\$21,819,000	\$706,377	\$8,500
Cultural Enrichment	\$90,055	--	--	\$36,740	--
Public Libraries	\$108,162	\$329,257	\$11,175,000	\$488,398	\$162,231
Sub-Total	\$272,742	\$825,377	\$32,994,000	\$1,231,515	\$170,731
Community Development					
Planning and Community Development	\$518,026	\$506,391	\$34,027,000	\$3,493,596	\$55,200
Environmental Management	\$11,375	\$18,779	\$2,732,000	\$5,000	--
Cooperative Extension Program	\$79,194	\$61,999	\$946,000	\$89,708	\$36,914
Sub-Total	\$608,595	\$587,169	\$37,705,000	\$3,588,304	\$92,114
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$34,522,551	\$63,186,736	\$861,721,000	\$65,310,431	\$15,451,848

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$88,888	\$359,713	\$68,281	\$145,739	\$160,238
General and Financial Administration	\$467,632	\$5,533,012	\$995,095	\$2,937,019	\$841,086
Board of Elections	\$62,974	\$269,161	\$106,218	\$160,612	\$153,861
Sub-Total	\$619,494	\$6,161,886	\$1,169,594	\$3,243,370	\$1,155,185
Judicial Administration					
Courts	\$357,042	\$2,431,723	\$338,078	\$1,084,221	\$575,880
Commonwealth's Attorney	\$232,350	\$614,547	\$340,532	\$823,019	\$239,484
Sub-Total	\$589,392	\$3,046,270	\$678,610	\$1,907,240	\$815,364
Public Safety					
Law Enforcement and Traffic Control	\$701,825	\$10,134,385	\$1,641,892	\$3,660,957	\$1,101,398
Fire and Rescue Services	\$183,939	\$10,035,771	\$1,087,967	\$3,897,919	\$335,889
Correction and Detention	\$1,501,525	\$5,735,229	\$2,066,606	\$4,045,112	\$1,971,158
Inspections	\$87,329	\$801,413	\$255,735	\$436,494	\$79,896
Other Protection	\$43,088	\$347,506	\$531,482	\$303,252	\$639,199
Sub-Total	\$2,517,706	\$27,054,304	\$5,583,682	\$12,343,734	\$4,127,540
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$82,771	--	\$227,710
Sanitation and Waste Removal	\$557,813	\$6,533,302	\$1,570,150	\$3,633,115	\$2,272,317
Maintenance of General Buildings and Grounds	\$137,835	\$6,190,535	\$792,278	\$1,222,597	\$602,685
Sub-Total	\$695,648	\$12,723,837	\$2,445,199	\$4,855,712	\$3,102,712
Health and Welfare					
Health	\$106,964	\$459,403	\$313,999	\$491,490	\$415,653
Mental Health and Mental Retardation	\$679,987	\$3,436,374	\$2,997,178	\$3,809,215	\$4,469,713
Welfare/Social Services	\$1,059,399	\$10,510,068	\$2,022,564	\$7,079,708	\$4,449,245
Sub-Total	\$1,846,350	\$14,405,845	\$5,333,741	\$11,380,413	\$9,334,611
Education					
Instruction	\$7,043,022	\$85,880,426	\$17,919,755	\$72,387,784	\$21,412,193
Administration, Attendance, and Health	\$400,851	\$4,982,372	\$1,570,352	\$3,037,772	\$760,436
Pupil Transportation Services	\$627,246	\$4,501,366	\$1,672,234	\$5,632,943	\$2,172,088
Operation and Maintenance Services	\$923,833	\$9,671,437	\$2,661,606	\$7,006,669	\$3,435,049
School Food Services and Other Non-Instructional Operations	\$418,554	\$6,095,902	\$940,882	\$4,368,806	\$1,378,052
Contributions to Community Colleges	\$9,158	--	\$14,911	--	\$62,000
Sub-Total	\$9,422,664	\$111,131,503	\$24,779,740	\$92,433,974	\$29,219,818
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26,800	\$3,524,825	\$716,757	\$1,153,597	\$92,727
Cultural Enrichment	--	\$158,410	\$2,156	--	--
Public Libraries	\$94,844	\$2,341,758	\$647,640	\$1,181,592	\$277,387
Sub-Total	\$121,644	\$6,024,993	\$1,366,553	\$2,335,189	\$370,114
Community Development					
Planning and Community Development	\$218,500	\$1,176,370	\$738,545	\$1,978,832	\$4,339,255
Environmental Management	\$91,700	--	\$198,481	\$145,994	\$30,465
Cooperative Extension Program	\$31,233	\$57,936	\$127,052	\$136,939	\$127,061
Sub-Total	\$341,433	\$1,234,306	\$1,064,078	\$2,261,765	\$4,496,781
Nondepartmental/1					
Sub-Total	--	--	\$1,111,003	--	--
Grand Total	\$16,154,331	\$181,782,944	\$43,532,200	\$130,761,397	\$52,622,125

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$119,726	\$172,726	\$347,478	\$104,763	\$286,014
General and Financial Administration	\$1,165,170	\$1,100,341	\$923,154	\$685,595	\$7,342,520
Board of Elections	\$35,855	\$36,010	\$106,619	\$117,501	\$195,565
Sub-Total	\$1,320,751	\$1,309,077	\$1,377,251	\$907,859	\$7,824,099
Judicial Administration					
Courts	\$510,708	\$515,462	\$605,578	\$597,988	\$2,708,304
Commonwealth's Attorney	\$186,790	\$312,367	\$307,560	\$328,159	\$959,732
Sub-Total	\$697,498	\$827,829	\$913,138	\$926,147	\$3,668,036
Public Safety					
Law Enforcement and Traffic Control	\$1,919,142	\$1,786,014	\$2,385,042	\$1,248,907	\$7,945,118
Fire and Rescue Services	\$469,059	\$412,219	\$322,145	\$896,992	\$6,745,127
Correction and Detention	\$442,207	\$1,682,584	\$1,102,800	\$2,053,217	\$5,293,788
Inspections	\$68,957	\$377,839	\$122,804	\$68,002	\$2,740,311
Other Protection	\$543,326	\$1,768,185	\$860,382	\$3,231,799	\$2,882,431
Sub-Total	\$3,442,691	\$6,026,841	\$4,793,173	\$7,498,917	\$25,606,775
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,228	--	--	\$34,842	\$762,820
Sanitation and Waste Removal	\$1,135,924	\$1,735,485	\$1,293,797	\$1,305,577	\$3,294,863
Maintenance of General Buildings and Grounds	\$1,073,082	\$405,343	\$398,240	\$440,455	\$1,942,530
Sub-Total	\$2,211,234	\$2,140,828	\$1,692,037	\$1,780,874	\$6,000,213
Health and Welfare					
Health	\$208,764	\$248,000	\$436,950	\$268,133	\$588,427
Mental Health and Mental Retardation	\$1,498,862	\$2,683,506	\$6,442,254	\$1,406,598	\$3,975,198
Welfare/Social Services	\$3,234,741	\$3,876,950	\$4,884,657	\$1,832,344	\$12,452,929
Sub-Total	\$4,942,367	\$6,808,456	\$11,763,861	\$3,507,075	\$17,016,554
Education					
Instruction	\$20,092,171	\$32,659,156	\$28,143,334	\$16,157,968	\$124,514,418
Administration, Attendance, and Health	\$1,210,240	\$1,459,673	\$1,306,983	\$1,042,336	\$5,385,494
Pupil Transportation Services	\$1,547,171	\$2,562,607	\$1,399,224	\$1,925,248	\$11,163,403
Operation and Maintenance Services	\$3,572,118	\$5,242,777	\$2,944,016	\$2,565,356	\$15,572,268
School Food Services and Other Non-Instructional Operations	\$1,269,029	\$1,383,102	\$1,790,360	\$1,115,016	\$6,333,867
Contributions to Community Colleges	\$33,850	\$18,823	\$45,635	--	\$22,629
Sub-Total	\$27,724,579	\$43,326,138	\$35,629,552	\$22,805,924	\$162,992,079
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$325,438	\$689,950	\$36,849	--	\$1,968,947
Cultural Enrichment	--	\$22,960	--	\$13,500	\$13,824
Public Libraries	\$308,419	\$417,169	\$957,870	\$272,802	\$3,519,439
Sub-Total	\$633,857	\$1,130,079	\$994,719	\$286,302	\$5,502,210
Community Development					
Planning and Community Development	\$671,336	\$535,181	\$1,093,872	\$387,167	\$2,200,850
Environmental Management	\$297,666	\$26,790	\$15,700	\$9,410	\$13,230
Cooperative Extension Program	\$48,127	\$118,833	\$66,128	\$51,538	\$89,380
Sub-Total	\$1,017,129	\$680,804	\$1,175,700	\$448,115	\$2,303,460
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$41,990,106	\$62,250,052	\$58,339,431	\$38,161,213	\$230,913,426

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$644,269	\$86,012	\$206,330	\$77,033	\$317,512
General and Financial Administration	\$6,624,550	\$860,861	\$994,786	\$1,272,279	\$1,683,004
Board of Elections	\$327,670	\$71,632	\$114,675	\$150,909	\$113,241
Sub-Total	\$7,596,489	\$1,018,505	\$1,315,791	\$1,500,221	\$2,113,757
Judicial Administration					
Courts	\$2,858,704	\$325,015	\$591,066	\$932,819	\$570,445
Commonwealth's Attorney	\$1,313,588	\$101,445	\$293,837	\$537,864	\$463,307
Sub-Total	\$4,172,292	\$426,460	\$884,903	\$1,470,683	\$1,033,752
Public Safety					
Law Enforcement and Traffic Control	\$11,871,382	\$705,004	\$1,924,774	\$1,459,892	\$720,817
Fire and Rescue Services	\$6,737,716	\$247,916	\$426,592	\$504,159	\$1,880,679
Correction and Detention	\$10,401,736	\$339,139	\$223,918	\$3,746,454	\$3,333,221
Inspections	\$3,627,955	\$91,605	\$127,403	\$131,511	\$333,205
Other Protection	\$558,568	\$2,316,007	\$106,344	\$757,623	\$328,864
Sub-Total	\$33,197,357	\$3,699,671	\$2,809,031	\$6,599,639	\$6,596,786
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$9,812	\$241,806	\$742,579
Sanitation and Waste Removal	\$3,717,139	\$566,268	\$201,874	\$1,653,095	\$2,379,222
Maintenance of General Buildings and Grounds	\$2,944,948	\$376,570	\$516,457	\$1,474,501	\$218,634
Sub-Total	\$6,662,087	\$942,838	\$728,143	\$3,369,402	\$3,340,435
Health and Welfare					
Health	\$501,620	\$173,357	\$133,630	\$243,437	\$196,879
Mental Health and Mental Retardation	\$4,397,893	\$1,258,460	\$1,256,988	\$4,753,625	\$1,967,127
Welfare/Social Services	\$10,709,343	\$1,877,419	\$2,039,724	\$7,346,094	\$5,965,636
Sub-Total	\$15,608,856	\$3,309,236	\$3,430,342	\$12,343,156	\$8,129,642
Education					
Instruction	\$142,041,220	\$9,074,577	\$10,661,953	\$39,451,972	\$29,252,930
Administration, Attendance, and Health	\$9,215,939	\$687,890	\$561,144	\$1,172,335	\$2,197,636
Pupil Transportation Services	\$9,324,252	\$786,218	\$1,617,659	\$3,069,436	\$1,820,894
Operation and Maintenance Services	\$14,564,792	\$1,604,046	\$1,609,240	\$4,262,284	\$4,637,373
School Food Services and Other Non-Instructional Operations	\$7,083,694	\$660,542	\$761,675	\$2,577,755	\$1,563,444
Contributions to Community Colleges	\$11,580	\$989	\$1,889	\$109,030	\$21,719
Sub-Total	\$182,241,477	\$12,814,262	\$15,213,560	\$50,642,812	\$39,493,996
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,635,020	\$304,286	\$12,095	\$342,238	\$1,122,711
Cultural Enrichment	--	\$7,000	\$13,000	\$83,820	\$15,500
Public Libraries	\$3,560,004	\$189,969	\$177,453	\$730,081	\$315,725
Sub-Total	\$7,195,024	\$501,255	\$202,548	\$1,156,139	\$1,453,936
Community Development					
Planning and Community Development	\$2,928,726	\$253,347	\$472,807	\$1,420,521	\$1,305,431
Environmental Management	--	\$8,400	\$157,858	\$23	\$87,642
Cooperative Extension Program	\$199,454	\$53,813	\$53,463	\$81,402	\$75,394
Sub-Total	\$3,128,180	\$315,560	\$684,128	\$1,501,946	\$1,468,467
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$259,801,762	\$23,027,787	\$25,268,446	\$78,583,998	\$63,630,771

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$164,965	\$44,722	\$218,716	\$191,359	\$243,573
General and Financial Administration	\$1,935,847	\$1,201,525	\$1,562,265	\$830,114	\$5,597,238
Board of Elections	\$353,768	\$87,431	\$123,042	\$93,619	\$190,274
Sub-Total	\$2,454,580	\$1,333,678	\$1,904,023	\$1,115,092	\$6,031,085
Judicial Administration					
Courts	\$899,240	\$731,530	\$1,109,133	\$529,058	\$1,796,268
Commonwealth's Attorney	\$428,819	\$249,741	\$441,388	\$285,430	\$800,302
Sub-Total	\$1,328,059	\$981,271	\$1,550,521	\$814,488	\$2,596,570
Public Safety					
Law Enforcement and Traffic Control	\$3,072,286	\$1,585,683	\$3,250,878	\$2,032,812	\$5,358,763
Fire and Rescue Services	\$1,357,164	\$278,973	\$286,291	\$362,076	\$7,818,339
Correction and Detention	\$1,658,440	\$3,320,386	\$2,499,356	\$2,218,667	\$4,164,332
Inspections	\$156,672	\$101,707	\$178,025	\$146,714	\$732,076
Other Protection	\$426,976	\$75,614	\$541,070	\$608,451	\$1,716,229
Sub-Total	\$6,671,538	\$5,362,363	\$6,755,620	\$5,368,720	\$19,789,739
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$509,535	\$54,745	\$711,571	--	\$239
Sanitation and Waste Removal	\$1,774,024	\$1,257,128	\$2,770,553	\$1,983,178	\$13,270,014
Maintenance of General Buildings and Grounds	\$825,823	\$374,719	\$443,865	\$702,181	\$5,049,595
Sub-Total	\$3,109,382	\$1,686,592	\$3,925,989	\$2,685,359	\$18,319,848
Health and Welfare					
Health	\$466,755	\$185,993	\$434,262	\$271,390	\$2,129,721
Mental Health and Mental Retardation	\$6,513,573	\$1,491,662	\$3,693,257	\$5,858,973	\$3,640,802
Welfare/Social Services	\$5,285,685	\$2,341,610	\$7,158,118	\$3,739,077	\$4,759,000
Sub-Total	\$12,266,013	\$4,019,265	\$11,285,637	\$9,869,440	\$10,529,523
Education					
Instruction	\$41,280,322	\$9,869,623	\$42,368,398	\$24,377,630	\$64,648,050
Administration, Attendance, and Health	\$1,907,854	\$472,738	\$1,597,401	\$762,080	\$6,116,953
Pupil Transportation Services	\$3,571,886	\$1,608,719	\$2,324,390	\$1,816,115	\$5,019,282
Operation and Maintenance Services	\$5,907,710	\$2,356,168	\$4,527,496	\$3,080,669	\$10,076,469
School Food Services and Other Non-Instructional Operations	\$2,554,269	\$739,245	\$3,721,838	\$1,452,258	\$3,514,956
Contributions to Community Colleges	\$63,057	\$7,125	\$46,929	\$39,496	--
Sub-Total	\$55,285,098	\$15,053,618	\$54,586,452	\$31,528,248	\$89,375,710
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$711,951	\$200,309	\$26,833	\$339,529	\$1,482,751
Cultural Enrichment	\$317,800	\$28,091	\$5,000	--	\$998,382
Public Libraries	\$1,148,192	\$296,883	\$1,021,618	\$352,875	\$1,836,604
Sub-Total	\$2,177,943	\$525,283	\$1,053,451	\$692,404	\$4,317,737
Community Development					
Planning and Community Development	\$1,592,259	\$515,761	\$849,704	\$1,382,744	\$6,949,862
Environmental Management	\$28,700	--	--	\$16,200	\$978,843
Cooperative Extension Program	\$79,626	\$28,206	\$44,976	\$48,159	\$47,406
Sub-Total	\$1,700,585	\$543,967	\$894,680	\$1,447,103	\$7,976,111
Nondepartmental/1					
Sub-Total	--	\$54,791	--	--	--
Grand Total	\$84,993,198	\$29,560,828	\$81,956,373	\$53,520,854	\$158,936,323

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$138,292	\$37,618	\$45,777	\$143,775	\$185,628
General and Financial Administration	\$27,310,555	\$1,004,772	\$2,140,407	\$703,371	\$7,087,236
Board of Elections	\$964,298	\$54,606	\$126,100	\$49,652	\$281,015
Sub-Total	\$28,413,145	\$1,096,996	\$2,312,284	\$896,798	\$7,553,879
Judicial Administration					
Courts	\$11,169,826	\$137,458	\$739,892	\$402,830	\$1,925,158
Commonwealth's Attorney	\$2,562,449	\$13,124	\$396,032	\$170,193	\$573,665
Sub-Total	\$13,732,275	\$150,582	\$1,135,924	\$573,023	\$2,498,823
Public Safety					
Law Enforcement and Traffic Control	\$42,669,691	\$1,585,370	\$4,706,265	\$1,054,635	\$10,730,300
Fire and Rescue Services	\$25,424,654	\$90,061	\$3,051,853	\$122,183	\$8,731,966
Correction and Detention	\$10,837,796	\$90,630	\$2,556,291	\$520,760	\$7,163,213
Inspections	\$4,980,442	\$415,147	\$148,535	\$134,144	\$591,322
Other Protection	\$1,555,959	\$193,680	\$179,221	\$190,800	\$1,244,465
Sub-Total	\$85,468,542	\$2,374,888	\$10,642,165	\$2,022,522	\$28,461,266
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18,760,384	\$1,115,904	\$2,497,054	\$1,169,733	\$5,096,448
Sanitation and Waste Removal	\$6,304,801	\$2,732,411	\$7,248,373	\$370,463	\$3,207,675
Maintenance of General Buildings and Grounds	\$8,430,065	\$657,959	\$340,004	\$291,146	\$1,094,031
Sub-Total	\$33,495,250	\$4,506,274	\$10,085,431	\$1,831,342	\$9,398,154
Health and Welfare					
Health	\$6,584,281	\$95,773	\$438,300	\$76,171	\$592,992
Mental Health and Mental Retardation	\$23,523,504	\$406,196	\$2,170,773	\$875,168	\$9,947,375
Welfare/Social Services	\$46,525,270	\$258,688	\$3,799,506	\$935,193	\$22,829,026
Sub-Total	\$76,633,055	\$760,657	\$6,408,579	\$1,886,532	\$33,369,393
Education					
Instruction	\$121,061,947	\$5,164,829	\$15,783,663	\$6,904,752	\$39,970,564
Administration, Attendance, and Health	\$10,729,423	\$640,600	\$1,095,879	\$427,393	\$3,406,500
Pupil Transportation Services	\$4,563,314	\$495,554	\$589,186	\$246,794	\$1,557,534
Operation and Maintenance Services	\$13,663,561	--	\$1,587,300	\$837,343	\$6,414,275
School Food Services and Other Non-Instructional Operations	\$4,466,105	--	\$911,068	\$353,169	\$1,566,221
Contributions to Community Colleges	\$13,058	\$191	\$40,284	\$6,620	\$7,047
Sub-Total	\$154,497,408	\$6,301,174	\$20,007,380	\$8,776,071	\$52,922,141
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16,545,423	\$818,751	\$2,507,187	\$910,243	\$6,831,966
Cultural Enrichment	\$2,678,539	\$125,965	\$5,000	--	\$168,699
Public Libraries	\$6,035,772	\$177,937	\$670,102	\$136,731	\$1,142,314
Sub-Total	\$25,259,734	\$1,122,653	\$3,182,289	\$1,046,974	\$8,142,979
Community Development					
Planning and Community Development	\$12,829,532	\$924,500	\$1,080,240	\$207,376	\$3,148,965
Environmental Management	\$836,633	\$1,700	\$45,225	\$621	--
Cooperative Extension Program	--	\$3,106	--	--	\$39,838
Sub-Total	\$13,666,165	\$929,306	\$1,125,465	\$207,997	\$3,188,803
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$431,165,574	\$17,242,530	\$54,899,517	\$17,241,259	\$145,535,438

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$746,302	\$156,683	\$52,413	\$145,762	\$44,520
General and Financial Administration	\$42,068,398	\$2,057,845	\$898,013	\$3,413,286	\$838,802
Board of Elections	\$632,353	\$127,092	\$104,592	\$145,727	\$53,445
Sub-Total	\$43,447,053	\$2,341,620	\$1,055,018	\$3,704,775	\$936,767
Judicial Administration					
Courts	\$9,445,050	\$872,109	\$56,714	\$1,310,828	\$1,827,640
Commonwealth's Attorney	\$1,962,704	\$489,183	\$12,737	\$698,654	--
Sub-Total	\$11,407,754	\$1,361,292	\$69,451	\$2,009,482	\$1,827,640
Public Safety					
Law Enforcement and Traffic Control	\$32,644,835	\$4,367,786	\$1,033,850	\$7,895,249	\$2,454,489
Fire and Rescue Services	\$31,534,737	\$2,741,879	\$241,884	\$6,405,997	\$117,569
Correction and Detention	\$18,369,908	\$4,035,049	\$105,264	\$6,120,739	\$1,576,905
Inspections	\$2,638,299	\$175,732	\$99,749	\$409,953	\$98,817
Other Protection	\$934,096	\$1,036,825	\$539,217	\$1,380,978	\$43,461
Sub-Total	\$86,121,875	\$12,357,271	\$2,019,964	\$22,212,916	\$4,291,241
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$24,083,869	\$2,041,752	\$1,190,526	\$6,679,441	\$769,193
Sanitation and Waste Removal	\$16,554,983	\$1,159,245	\$633,460	\$3,506,118	\$891,499
Maintenance of General Buildings and Grounds	\$5,016,569	\$510,539	\$502,791	\$2,714,283	\$140,739
Sub-Total	\$45,655,421	\$3,711,536	\$2,326,777	\$12,899,842	\$1,801,431
Health and Welfare					
Health	\$5,845,812	\$158,293	\$77,536	\$522,180	\$61,534
Mental Health and Mental Retardation	\$11,495,287	\$1,602,278	\$857,700	\$5,136,612	\$1,059,755
Welfare/Social Services	\$22,145,841	\$1,519,131	\$1,187,308	\$9,385,541	\$1,571,377
Sub-Total	\$39,486,940	\$3,279,702	\$2,122,544	\$15,044,333	\$2,692,666
Education					
Instruction	\$245,208,022	\$19,722,636	\$6,745,123	\$47,071,538	\$5,580,252
Administration, Attendance, and Health	\$10,094,193	\$1,209,095	\$504,897	\$2,905,243	\$96,093
Pupil Transportation Services	\$14,129,445	\$427,558	\$270,915	\$2,386,809	\$191,277
Operation and Maintenance Services	\$32,524,647	\$2,217,164	\$928,070	\$9,882,528	\$267,175
School Food Services and Other Non-Instructional Operations	\$10,374,336	\$798,292	\$1,073,069	\$3,097,293	\$121,211
Contributions to Community Colleges	\$74,100	\$3,577	\$3,314	\$9,104	\$3,279
Sub-Total	\$312,404,743	\$24,378,322	\$9,525,388	\$65,352,515	\$6,259,287
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,097,390	\$1,287,700	\$1,205,800	\$4,162,826	\$179,654
Cultural Enrichment	\$220,099	\$69,484	\$359,046	\$386,687	--
Public Libraries	\$5,890,874	\$535,547	\$175,869	\$953,568	\$162,089
Sub-Total	\$13,208,363	\$1,892,731	\$1,740,715	\$5,503,081	\$341,743
Community Development					
Planning and Community Development	\$12,484,692	\$228,747	\$307,159	\$2,322,739	\$743,990
Environmental Management	--	\$4,347	\$2,000	--	--
Cooperative Extension Program	\$477,244	--	\$15,442	\$245,978	\$24,605
Sub-Total	\$12,961,936	\$233,094	\$324,601	\$2,568,717	\$768,595
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$564,694,085	\$49,555,568	\$19,184,458	\$129,295,661	\$18,919,370

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$175,013	\$123,805	\$253,034	\$256,182	\$15,167
General and Financial Administration	\$4,701,668	\$2,653,759	\$1,566,370	\$3,327,338	\$1,133,114
Board of Elections	\$161,751	\$121,484	\$91,879	\$142,117	\$56,663
Sub-Total	\$5,038,432	\$2,899,048	\$1,911,283	\$3,725,637	\$1,204,944
Judicial Administration					
Courts	\$505,975	\$486,063	\$166,707	\$1,398,687	\$216,402
Commonwealth's Attorney	\$27,241	\$35,048	--	\$707,494	--
Sub-Total	\$533,216	\$521,111	\$166,707	\$2,106,181	\$216,402
Public Safety					
Law Enforcement and Traffic Control	\$8,076,207	\$4,336,015	\$2,610,644	\$5,365,941	\$1,537,084
Fire and Rescue Services	\$6,130,073	\$1,325,980	\$887,591	\$3,705,901	\$223,326
Correction and Detention	\$466,545	\$1,382,343	\$585,747	\$5,794,875	\$51,988
Inspections	\$1,127,486	\$294,694	\$324,945	\$578,946	\$69,136
Other Protection	--	\$95,396	\$147,709	\$843,434	\$45,574
Sub-Total	\$15,800,311	\$7,434,428	\$4,556,636	\$16,289,097	\$1,927,108
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,613,721	\$2,136,821	\$2,355,896	\$3,136,232	\$1,582,152
Sanitation and Waste Removal	\$2,027,903	\$1,023,326	\$773,687	\$2,583,125	\$972,425
Maintenance of General Buildings and Grounds	\$986,926	\$1,390,106	\$885,492	\$1,160,577	\$68,627
Sub-Total	\$8,628,550	\$4,550,253	\$4,015,075	\$6,879,934	\$2,623,204
Health and Welfare					
Health	\$754,283	\$140,918	\$162,229	\$157,324	\$116,063
Mental Health and Mental Retardation	\$1,844,745	\$827,770	\$1,165,309	\$3,827,564	\$1,516,540
Welfare/Social Services	\$1,654,400	\$2,139,560	\$1,795,910	\$4,772,673	\$1,291,590
Sub-Total	\$4,253,428	\$3,108,248	\$3,123,448	\$8,757,561	\$2,924,193
Education					
Instruction	\$20,951,462	\$18,979,736	\$10,415,040	\$20,496,110	\$7,278,739
Administration, Attendance, and Health	\$2,004,760	\$2,322,148	\$782,369	\$1,877,547	\$444,339
Pupil Transportation Services	\$1,386,393	\$530,472	\$489,731	\$786,887	\$306,021
Operation and Maintenance Services	\$2,674,539	\$2,479,878	\$2,519,973	\$2,370,437	\$824,965
School Food Services and Other Non-Instructional Operations	\$1,233,563	\$1,818,939	\$629,544	\$932,744	\$560,382
Contributions to Community Colleges	\$2,178	\$11,774	--	\$5,248	\$10,077
Sub-Total	\$28,252,895	\$26,142,947	\$14,836,657	\$26,468,973	\$9,424,523
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2,843,066	\$936,401	\$594,283	\$2,140,139	\$904,277
Cultural Enrichment	\$52,660	\$485,204	--	\$144,752	\$50,718
Public Libraries	\$757,579	\$1,596,061	\$520,221	\$965,831	\$271,215
Sub-Total	\$3,653,305	\$3,017,666	\$1,114,504	\$3,250,722	\$1,226,210
Community Development					
Planning and Community Development	\$2,682,926	\$1,168,865	\$1,167,104	\$1,881,939	\$810,282
Environmental Management	--	\$1,759	--	\$10,000	\$41,006
Cooperative Extension Program	\$25,706	--	--	--	\$4,700
Sub-Total	\$2,708,632	\$1,170,624	\$1,167,104	\$1,891,939	\$855,988
Nondepartmental/1					
Sub-Total	--	--	\$532,932	--	--
Grand Total	\$68,868,769	\$48,844,325	\$31,424,346	\$69,370,044	\$20,402,572

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$772,007	\$100,026	\$148,243	\$29,366	\$13,912
General and Financial Administration	\$36,076,405	\$2,044,848	\$2,733,208	\$822,271	\$7,412,858
Board of Elections	\$397,916	\$114,949	\$105,703	\$46,945	\$188,812
Sub-Total	\$37,246,328	\$2,259,823	\$2,987,154	\$898,582	\$7,615,582
Judicial Administration					
Courts	\$3,210,966	\$881,533	\$953,351	\$72,201	\$2,805,036
Commonwealth's Attorney	\$1,918,255	\$75,202	\$389,394	--	\$1,471,823
Sub-Total	\$5,129,221	\$956,735	\$1,342,745	\$72,201	\$4,276,859
Public Safety					
Law Enforcement and Traffic Control	\$22,492,723	\$5,596,596	\$4,977,451	\$811,539	\$14,431,566
Fire and Rescue Services	\$16,799,657	\$4,575,814	\$2,671,782	\$307,934	\$12,162,843
Correction and Detention	\$13,789,304	\$1,176,889	\$3,165,463	\$111,501	\$10,963,681
Inspections	\$2,084,665	\$486,065	\$279,417	\$66,153	\$746,578
Other Protection	\$3,167,013	\$1,245,897	\$290,995	\$735,703	\$295,506
Sub-Total	\$58,333,362	\$13,081,261	\$11,385,108	\$2,032,830	\$38,600,174
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$12,861,932	\$6,076,457	\$2,695,459	\$1,124,795	\$7,847,651
Sanitation and Waste Removal	\$8,307,390	\$1,553,218	\$862,562	\$726,033	\$6,473,211
Maintenance of General Buildings and Grounds	\$4,569,752	\$372,578	\$25,762	\$305,371	\$2,737,237
Sub-Total	\$25,739,074	\$8,002,253	\$3,583,783	\$2,156,199	\$17,058,099
Health and Welfare					
Health	\$2,853,216	\$275,777	\$143,246	\$203,130	\$746,370
Mental Health and Mental Retardation	\$20,511,464	\$2,710,064	\$2,015,007	\$958,494	\$11,507,403
Welfare/Social Services	\$26,291,963	\$6,104,375	\$4,285,214	\$466,690	\$27,151,626
Sub-Total	\$49,656,643	\$9,090,216	\$6,443,467	\$1,628,314	\$39,405,399
Education					
Instruction	\$139,591,406	\$29,220,688	\$24,758,027	\$3,968,440	\$56,058,634
Administration, Attendance, and Health	\$9,326,831	\$2,070,751	\$1,461,413	\$307,255	\$2,853,100
Pupil Transportation Services	\$8,160,913	\$1,464,618	\$597,970	--	\$3,191,073
Operation and Maintenance Services	\$18,983,579	\$3,402,290	\$3,836,656	\$348,009	\$7,768,603
School Food Services and Other Non-Instructional Operations	\$7,987,556	\$1,401,377	\$1,969,043	\$146,430	\$2,480,889
Contributions to Community Colleges	--	\$29,000	\$7,982	--	--
Sub-Total	\$184,050,285	\$37,588,724	\$32,631,091	\$4,770,134	\$72,352,299
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13,548,861	\$3,686,762	\$1,585,739	\$233,209	\$5,126,429
Cultural Enrichment	\$10,941,903	\$40,000	\$17,600	--	\$1,386,233
Public Libraries	\$2,737,506	\$630,375	\$633,187	\$183,788	\$1,467,931
Sub-Total	\$27,228,270	\$4,357,137	\$2,236,526	\$416,997	\$7,980,593
Community Development					
Planning and Community Development	\$14,449,686	\$839,480	\$963,428	\$587,059	\$9,020,382
Environmental Management	\$12,555	--	--	--	\$55,661
Cooperative Extension Program	\$104,693	--	--	--	\$18,562
Sub-Total	\$14,566,934	\$839,480	\$963,428	\$587,059	\$9,094,605
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$401,950,117	\$76,175,629	\$61,573,302	\$12,562,316	\$196,383,610

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$380,906	\$173,042	\$65,286	\$644,310	\$1,330,547
General and Financial Administration	\$4,946,492	\$1,915,632	\$2,442,152	\$14,470,609	\$17,307,298
Board of Elections	\$215,855	\$77,302	\$87,124	\$418,540	\$578,805
Sub-Total	\$5,543,253	\$2,165,976	\$2,594,562	\$15,533,459	\$19,216,650
Judicial Administration					
Courts	\$577,412	\$191,149	\$990,101	\$3,757,725	\$5,434,368
Commonwealth's Attorney	\$227,883	\$66,090	\$399,906	\$2,532,482	\$4,698,256
Sub-Total	\$805,295	\$257,239	\$1,390,007	\$6,290,207	\$10,132,624
Public Safety					
Law Enforcement and Traffic Control	\$9,999,045	\$1,750,724	\$3,487,131	\$36,777,895	\$56,333,546
Fire and Rescue Services	\$2,103,076	\$1,607,979	\$1,713,687	\$26,916,718	\$34,255,730
Correction and Detention	\$2,726,677	\$467,484	\$2,379,472	\$20,216,294	\$34,431,598
Inspections	\$800,667	\$195,132	\$231,459	\$2,092,108	\$4,249,944
Other Protection	\$978,633	\$522,366	\$275,646	\$1,256,975	\$8,010,598
Sub-Total	\$16,608,098	\$4,543,685	\$8,087,395	\$87,259,990	\$137,281,416
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4,921,539	\$958,767	\$3,286,300	\$17,521,019	\$35,040,564
Sanitation and Waste Removal	\$1,698,705	\$500,983	\$1,549,576	\$8,778,147	\$32,716,389
Maintenance of General Buildings and Grounds	\$412,694	\$861,673	\$407,269	\$6,204,269	\$12,515,403
Sub-Total	\$7,032,938	\$2,321,423	\$5,243,145	\$32,503,435	\$80,272,356
Health and Welfare					
Health	\$592,990	\$34,384	\$3,227	\$2,069,594	\$13,600,741
Mental Health and Mental Retardation	\$2,445,435	\$757,534	\$2,490,765	\$18,116,567	\$16,429,942
Welfare/Social Services	\$5,469,496	\$2,144,846	\$2,270,974	\$48,292,920	\$58,837,193
Sub-Total	\$8,507,921	\$2,936,764	\$4,764,966	\$68,479,081	\$88,867,876
Education					
Instruction	\$49,663,636	\$14,543,970	\$16,304,071	\$195,729,233	\$233,019,593
Administration, Attendance, and Health	\$3,639,629	\$1,376,272	\$3,105,871	\$14,418,583	\$10,452,194
Pupil Transportation Services	\$2,780,964	\$837,135	\$661,989	\$12,850,862	\$11,939,828
Operation and Maintenance Services	\$5,532,389	\$2,407,177	\$2,325,409	\$26,015,226	\$27,548,549
School Food Services and Other Non-Instructional Operations	\$1,837,427	\$1,714,385	\$957,016	\$11,703,127	\$18,803,442
Contributions to Community Colleges	--	\$11,884	\$15,115	--	\$6,000
Sub-Total	\$63,454,045	\$20,890,823	\$23,369,471	\$260,717,031	\$301,769,606
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,555,519	\$984,178	\$676,027	\$16,933,201	\$16,628,798
Cultural Enrichment	\$1,042,619	--	--	\$1,981,358	\$16,021,086
Public Libraries	\$1,511,496	\$469,528	\$424,278	\$3,819,007	\$6,363,327
Sub-Total	\$4,109,634	\$1,453,706	\$1,100,305	\$22,733,566	\$39,013,211
Community Development					
Planning and Community Development	\$1,787,347	\$126,551	\$2,470,945	\$18,217,418	\$16,795,885
Environmental Management	\$4,500	--	--	\$32,528	\$982,376
Cooperative Extension Program	\$168,769	\$52,008	\$9,234	\$220,107	--
Sub-Total	\$1,960,616	\$178,559	\$2,480,179	\$18,470,053	\$17,778,261
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$108,021,800	\$34,748,175	\$49,030,030	\$511,986,822	\$694,332,000

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$16,611	\$256,091	\$64,528	\$590,399	\$77,029
General and Financial Administration	\$707,897	\$2,974,824	\$1,161,330	\$11,644,431	\$1,623,165
Board of Elections	\$57,088	\$127,660	\$97,760	\$364,553	\$85,236
Sub-Total	\$781,596	\$3,358,575	\$1,323,618	\$12,599,383	\$1,785,430
Judicial Administration					
Courts	\$235,574	\$1,871,945	\$179,546	\$3,713,120	\$612,701
Commonwealth's Attorney	\$18,227	\$842,056	--	\$1,615,719	\$323,942
Sub-Total	\$253,801	\$2,714,001	\$179,546	\$5,328,839	\$936,643
Public Safety					
Law Enforcement and Traffic Control	\$1,171,146	\$7,516,272	\$1,650,367	\$19,331,612	\$2,940,500
Fire and Rescue Services	\$133,220	\$4,822,298	\$1,852,881	\$17,300,927	\$1,141,466
Correction and Detention	\$702,894	\$7,684,233	\$271,540	\$14,647,044	\$753,528
Inspections	\$53,061	\$19,089	\$110,258	\$714,691	\$117,035
Other Protection	\$16,072	\$146,119	\$119,599	\$2,317,730	\$71,954
Sub-Total	\$2,076,393	\$20,188,011	\$4,004,645	\$54,312,004	\$5,024,483
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$904,690	\$4,052,051	\$1,004,113	\$7,464,199	\$2,456,222
Sanitation and Waste Removal	\$374,931	\$1,037,025	\$446,172	\$16,415,890	\$1,101,485
Maintenance of General Buildings and Grounds	\$147,753	\$3,727,754	\$2,849,865	\$6,418,661	\$169,744
Sub-Total	\$1,427,374	\$8,816,830	\$4,300,150	\$30,298,750	\$3,727,451
Health and Welfare					
Health	\$45,538	\$656,825	\$221,081	\$1,557,455	\$73,508
Mental Health and Mental Retardation	\$600,306	\$3,037,966	\$717,916	\$7,455,124	\$1,767,846
Welfare/Social Services	\$956,718	\$11,331,580	\$334,201	\$20,959,601	\$1,774,712
Sub-Total	\$1,602,562	\$15,026,371	\$1,273,198	\$29,972,180	\$3,616,066
Education					
Instruction	\$4,513,303	\$33,704,845	\$13,734,739	\$93,993,243	\$9,532,019
Administration, Attendance, and Health	\$325,859	\$3,084,074	\$1,303,733	\$6,100,410	\$695,609
Pupil Transportation Services	\$171,116	\$1,795,243	\$705,570	\$6,171,467	\$227,931
Operation and Maintenance Services	\$650,918	\$4,762,812	\$2,408,886	\$15,387,451	\$1,003,906
School Food Services and Other Non-Instructional Operations	\$249,788	\$2,156,558	\$249,688	\$6,326,816	\$484,765
Contributions to Community Colleges	\$15,050	\$6,042	--	--	--
Sub-Total	\$5,926,034	\$45,509,574	\$18,402,616	\$127,979,387	\$11,944,230
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$300,792	\$1,621,861	\$763,458	\$9,052,052	\$993,608
Cultural Enrichment	\$12,565	--	--	\$2,249,626	\$38,905
Public Libraries	\$64,126	\$754,555	\$524,727	\$1,845,923	\$516,128
Sub-Total	\$377,483	\$2,376,416	\$1,288,185	\$13,147,601	\$1,548,641
Community Development					
Planning and Community Development	\$4,516,644	\$4,262,993	\$662,572	\$5,089,017	\$354,513
Environmental Management	--	\$6,500	--	--	\$35,400
Cooperative Extension Program	--	\$29,853	--	--	--
Sub-Total	\$4,516,644	\$4,299,346	\$662,572	\$5,089,017	\$389,913
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$16,961,887	\$102,289,124	\$31,434,530	\$278,727,161	\$28,972,857

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

[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	\$1,576,279	\$648,748	\$266,915	\$183,266	\$394,470
General and Financial Administration	\$47,217,220	\$8,024,921	\$2,801,219	\$2,452,162	\$6,170,089
Board of Elections	\$726,277	\$320,390	\$184,587	\$80,417	\$186,185
Sub-Total	\$49,519,776	\$8,994,059	\$3,252,721	\$2,715,845	\$6,750,744
Judicial Administration					
Courts	\$10,370,401	\$3,286,866	\$1,042,436	\$770,696	\$3,323,674
Commonwealth's Attorney	\$3,964,668	\$1,399,226	\$292,762	\$331,471	\$1,271,538
Sub-Total	\$14,335,069	\$4,686,092	\$1,335,198	\$1,102,167	\$4,595,212
Public Safety					
Law Enforcement and Traffic Control	\$65,298,047	\$15,874,034	\$5,720,819	\$4,013,859	\$11,006,630
Fire and Rescue Services	\$37,411,683	\$16,032,356	\$4,496,821	\$1,808,647	\$11,015,303
Correction and Detention	\$28,203,104	\$10,853,631	\$837,176	\$1,684,597	\$5,108,062
Inspections	\$3,866,612	\$717,463	\$423,261	\$328,598	\$1,588,591
Other Protection	\$1,013,023	\$4,655,751	\$522,680	\$75,581	\$1,764,317
Sub-Total	\$135,792,469	\$48,133,235	\$12,000,757	\$7,911,282	\$30,482,903
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$31,361,423	\$8,516,348	\$4,182,524	\$3,337,043	\$3,114,631
Sanitation and Waste Removal	\$14,181,256	\$7,354,849	\$4,022,005	\$1,642,710	\$7,646,350
Maintenance of General Buildings and Grounds	\$8,589,825	\$8,922,558	\$1,112,232	\$1,370,256	\$2,764,179
Sub-Total	\$54,132,504	\$24,793,755	\$9,316,761	\$6,350,009	\$13,525,160
Health and Welfare					
Health	\$12,261,355	\$1,129,745	\$258,048	\$219,076	\$3,850,520
Mental Health and Mental Retardation	\$28,634,609	\$12,484,136	\$2,746,028	\$5,694,345	\$6,958,725
Welfare/Social Services	\$77,373,376	\$30,130,684	\$1,164,536	\$3,932,297	\$10,613,118
Sub-Total	\$118,269,340	\$43,744,565	\$4,168,612	\$9,845,718	\$21,422,363
Education					
Instruction	\$204,550,547	\$92,182,713	\$25,339,593	\$19,870,688	\$71,936,667
Administration, Attendance, and Health	\$14,491,345	\$4,451,659	\$1,213,342	\$1,251,469	\$4,925,854
Pupil Transportation Services	\$11,254,108	\$4,616,314	\$860,522	\$704,809	\$6,816,680
Operation and Maintenance Services	\$31,659,265	\$14,618,130	\$2,229,564	\$1,562,640	\$9,601,998
School Food Services and Other Non-Instructional Operations	\$9,492,423	\$5,016,682	\$1,416,059	\$831,377	\$4,406,080
Contributions to Community Colleges	--	--	--	\$3,000	--
Sub-Total	\$271,447,688	\$120,885,498	\$31,059,080	\$24,223,983	\$97,687,279
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12,963,644	\$3,441,197	\$3,565,460	\$1,764,344	\$2,865,451
Cultural Enrichment	\$14,275,327	\$322,482	\$220,213	\$30,499	\$23,854
Public Libraries	\$5,158,673	\$2,402,385	\$828,694	\$924,011	\$1,161,475
Sub-Total	\$32,397,644	\$6,166,064	\$4,614,367	\$2,718,854	\$4,050,780
Community Development					
Planning and Community Development	\$8,974,305	\$6,787,354	\$748,306	\$4,116,667	\$6,334,708
Environmental Management	\$636,751	\$149,060	--	\$73,150	--
Cooperative Extension Program	--	\$38,291	\$13,532	\$2,000	\$65,273
Sub-Total	\$9,611,056	\$6,974,705	\$761,838	\$4,191,817	\$6,399,981
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$685,505,546	\$264,377,973	\$66,509,334	\$59,059,675	\$184,914,422

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$969,139	\$115,855	\$200,390	\$115,296
General and Financial Administration	\$26,960,253	\$1,972,901	\$1,820,293	\$2,436,755
Board of Elections	\$995,860	\$79,963	\$110,873	\$253,142
Sub-Total	\$28,925,252	\$2,168,719	\$2,131,556	\$2,805,193
Judicial Administration				
Courts	\$5,302,429	\$716,868	\$293,222	\$1,053,580
Commonwealth's Attorney	\$5,100,270	\$331,035	--	\$516,902
Sub-Total	\$10,402,699	\$1,047,903	\$293,222	\$1,570,482
Public Safety				
Law Enforcement and Traffic Control	\$74,963,237	\$3,446,837	\$3,115,199	\$4,970,917
Fire and Rescue Services	\$35,883,069	\$1,812,782	\$2,379,526	\$2,875,002
Correction and Detention	\$23,237,150	\$1,795,874	\$1,494,552	\$3,823,844
Inspections	\$1,530,749	\$239,172	\$324,988	\$386,314
Other Protection	\$3,463,741	\$893,125	\$20,712	\$957,298
Sub-Total	\$139,077,946	\$8,187,790	\$7,334,977	\$13,013,375
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$61,203,570	\$2,716,794	\$1,543,830	\$3,480,230
Sanitation and Waste Removal	\$27,306,746	\$3,247,666	\$542,651	\$1,121,165
Maintenance of General Buildings and Grounds	\$29,654,750	\$925,488	\$2,450,107	\$1,442,440
Sub-Total	\$118,165,066	\$6,889,948	\$4,536,588	\$6,043,835
Health and Welfare				
Health	\$2,332,248	\$167,341	\$210,506	\$198,800
Mental Health and Mental Retardation	\$31,474,570	\$3,569,276	\$1,367,148	\$1,840,928
Welfare/Social Services	\$40,922,172	\$2,262,511	\$1,588,589	\$5,867,725
Sub-Total	\$74,728,990	\$5,999,128	\$3,166,243	\$7,907,453
Education				
Instruction	\$461,535,890	\$17,818,975	\$5,760,409	\$30,313,789
Administration, Attendance, and Health	\$18,359,247	\$1,401,746	\$499,859	\$1,879,134
Pupil Transportation Services	\$24,840,231	\$571,504	\$443,048	\$967,046
Operation and Maintenance Services	\$70,669,851	\$2,965,174	\$775,985	\$2,245,237
School Food Services and Other Non-Instructional Operations	\$20,891,411	\$972,624	\$260,405	\$1,290,382
Contributions to Community Colleges	\$6,000	\$14,900	--	\$17,376
Sub-Total	\$596,302,630	\$23,744,923	\$7,739,706	\$36,712,964
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$21,682,047	\$1,356,965	\$1,179,590	\$1,839,842
Cultural Enrichment	\$7,353,638	\$62,406	\$128,242	\$40,698
Public Libraries	\$14,002,101	\$798,851	\$861,648	\$592,279
Sub-Total	\$43,037,786	\$2,218,222	\$2,169,480	\$2,472,819
Community Development				
Planning and Community Development	\$54,747,887	\$511,395	\$2,863,381	\$1,666,273
Environmental Management	\$63,301	\$125,130	--	\$108,957
Cooperative Extension Program	\$281,916	--	--	--
Sub-Total	\$55,093,104	\$636,525	\$2,863,381	\$1,775,230
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	\$1,065,733,473	\$50,893,158	\$30,235,153	\$72,301,351

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 2.1

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2004

Expenditure Category	Counties	Cities	All Jurisdictions
<b>General Government Administration</b>			
Legislative	\$4.93	\$4.92	\$4.93
General and Financial Administration	\$82.59	\$130.51	\$98.00
Board of Elections	\$4.24	\$3.81	\$4.10
Sub-Total	\$91.76	\$139.24	\$107.03
<b>Judicial Administration</b>			
Courts	\$29.19	\$34.76	\$30.98
Commonwealth's Attorney	\$9.21	\$14.97	\$11.06
Sub-Total	\$38.41	\$49.73	\$42.05
<b>Public Safety</b>			
Law Enforcement and Traffic Control	\$122.65	\$214.85	\$152.30
Fire and Rescue Services	\$89.87	\$140.55	\$106.17
Correction and Detention	\$68.67	\$105.66	\$80.56
Inspections	\$13.67	\$14.25	\$13.86
Other Protection	\$18.85	\$17.42	\$18.39
Sub-Total	\$313.72	\$492.73	\$371.28
<b>Public Works</b>			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$22.14	\$129.19	\$56.56
Sanitation and Waste Removal	\$54.53	\$84.29	\$64.10
Maintenance of General Buildings and Grounds	\$31.55	\$52.01	\$38.13
Sub-Total	\$108.21	\$265.49	\$158.78
<b>Health and Welfare</b>			
Health	\$25.17	\$25.12	\$25.16
Mental Health and Mental Retardation	\$87.35	\$106.65	\$93.56
Welfare/Social Services	\$148.05	\$216.37	\$170.02
Sub-Total	\$260.57	\$348.15	\$288.73
<b>Education</b>			
Instruction	\$1,053.35	\$1,030.02	\$1,045.85
Administration, Attendance, and Health	\$60.97	\$62.31	\$61.40
Pupil Transportation Services	\$79.29	\$55.32	\$71.58
Operation and Maintenance Services	\$139.14	\$142.70	\$140.29
School Food Services and Other Non-Instructional Operations	\$55.85	\$55.32	\$55.68
Contributions to Community Colleges	\$0.55	\$0.14	\$0.42
Sub-Total	\$1,389.15	\$1,345.80	\$1,375.21
<b>Parks, Recreation, and Cultural Services</b>			
Parks and Recreation	\$42.70	\$73.19	\$52.50
Cultural Enrichment	\$3.03	\$25.73	\$10.33
Public Libraries	\$26.95	\$29.00	\$27.61
Sub-Total	\$72.68	\$127.93	\$90.44
<b>Community Development</b>			
Planning and Community Development	\$67.87	\$88.21	\$74.41
Environmental Management	\$3.25	\$1.36	\$2.64
Cooperative Extension Program	\$1.59	\$0.78	\$1.33
Sub-Total	\$72.72	\$90.36	\$78.39
<b>Nondepartmental/<sup>1</sup></b>			
Sub-Total	\$0.46	\$0.23	\$0.39
Grand Total	\$2,347.68	\$2,859.63	\$2,512.29

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$7.35	\$4.36	\$4.45	\$21.82	\$6.90
General and Financial Administration	\$51.02	\$64.02	\$81.61	\$95.30	\$35.01
Board of Elections	\$4.35	\$3.61	\$10.51	\$5.71	\$8.39
Sub-Total	\$62.72	\$71.99	\$96.57	\$122.82	\$50.31
Judicial Administration					
Courts	\$21.32	\$34.86	\$44.00	\$36.42	\$27.65
Commonwealth's Attorney	\$6.88	\$6.42	\$16.31	\$14.22	\$17.71
Sub-Total	\$28.21	\$41.28	\$60.31	\$50.64	\$45.36
Public Safety					
Law Enforcement and Traffic Control	\$35.09	\$102.13	\$76.46	\$70.31	\$70.62
Fire and Rescue Services	\$62.08	\$94.94	\$39.82	\$10.89	\$35.56
Correction and Detention	\$43.23	\$59.56	\$68.30	\$87.01	\$49.47
Inspections	\$3.90	\$9.14	\$7.91	\$6.87	\$4.50
Other Protection	\$21.61	\$16.57	\$39.72	\$7.39	\$40.89
Sub-Total	\$165.92	\$282.34	\$232.21	\$182.46	\$201.04
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.55	\$28.53	--	\$0.36	\$0.52
Sanitation and Waste Removal	\$106.80	\$8.33	\$109.91	\$22.00	\$35.30
Maintenance of General Buildings and Grounds	\$16.95	\$23.92	\$33.50	\$38.05	\$20.92
Sub-Total	\$129.30	\$60.78	\$143.41	\$60.42	\$56.74
Health and Welfare					
Health	\$12.08	\$8.41	\$7.55	\$7.60	\$8.49
Mental Health and Mental Retardation	\$114.77	\$65.56	\$181.46	\$131.56	\$78.67
Welfare/Social Services	\$155.47	\$173.35	\$178.69	\$95.94	\$90.86
Sub-Total	\$282.31	\$247.32	\$367.69	\$235.10	\$178.01
Education					
Instruction	\$868.28	\$1,021.72	\$1,017.57	\$797.85	\$841.75
Administration, Attendance, and Health	\$55.46	\$71.41	\$77.63	\$65.55	\$43.17
Pupil Transportation Services	\$64.33	\$76.65	\$91.73	\$66.27	\$87.33
Operation and Maintenance Services	\$104.36	\$112.69	\$209.17	\$108.20	\$88.36
School Food Services and Other Non-Instructional Operations	\$54.10	\$39.45	\$63.05	\$46.08	\$44.48
Contributions to Community Colleges	\$1.15	\$0.25	\$0.55	\$0.07	\$0.03
Sub-Total	\$1,147.68	\$1,322.17	\$1,459.70	\$1,084.03	\$1,105.13
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$12.88	\$29.64	\$31.96	\$10.91	\$10.48
Cultural Enrichment	\$1.55	\$5.18	\$0.67	--	--
Public Libraries	\$9.27	\$30.02	\$11.10	\$10.70	\$21.53
Sub-Total	\$23.69	\$64.85	\$43.74	\$21.61	\$32.00
Community Development					
Planning and Community Development	\$24.60	\$177.30	\$12.09	\$12.02	\$22.36
Environmental Management	\$7.87	\$0.75	\$0.12	\$2.35	\$0.32
Cooperative Extension Program	\$2.83	\$1.71	\$1.37	\$3.52	\$2.07
Sub-Total	\$35.30	\$179.76	\$13.58	\$17.88	\$24.75
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$5.50	--	--
Grand Total	\$1,875.13	\$2,270.51	\$2,422.71	\$1,774.96	\$1,693.35

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$7.50	\$4.27	\$2.46	\$19.14	\$2.37
General and Financial Administration	\$58.18	\$134.92	\$43.26	\$121.48	\$29.78
Board of Elections	\$6.64	\$3.66	\$2.31	\$23.02	\$2.18
Sub-Total	\$72.32	\$142.85	\$48.03	\$163.63	\$34.34
Judicial Administration					
Courts	\$25.89	\$46.39	\$10.61	\$44.53	\$26.53
Commonwealth's Attorney	\$12.94	\$17.93	\$7.25	\$16.17	\$7.59
Sub-Total	\$38.83	\$64.32	\$17.86	\$60.71	\$34.12
Public Safety					
Law Enforcement and Traffic Control	\$141.86	\$244.08	\$53.15	\$172.33	\$79.25
Fire and Rescue Services	\$7.60	\$186.33	\$46.96	\$100.72	\$43.09
Correction and Detention	\$13.28	\$141.39	\$51.12	\$21.72	\$40.86
Inspections	\$4.91	\$17.31	\$5.30	\$9.98	\$7.19
Other Protection	\$6.88	\$28.72	\$17.14	\$14.47	\$3.27
Sub-Total	\$174.53	\$617.84	\$173.67	\$319.21	\$173.67
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$147.43	\$2.58	--	--
Sanitation and Waste Removal	\$45.12	\$64.50	\$17.25	\$164.26	\$93.52
Maintenance of General Buildings and Grounds	\$13.69	\$22.35	\$14.64	\$32.24	\$16.19
Sub-Total	\$58.81	\$234.28	\$34.47	\$196.50	\$109.71
Health and Welfare					
Health	\$7.68	\$134.77	\$6.67	\$13.02	\$6.86
Mental Health and Mental Retardation	\$64.95	\$119.73	\$67.10	\$144.92	\$39.08
Welfare/Social Services	\$93.23	\$359.02	\$133.46	\$121.85	\$158.19
Sub-Total	\$165.87	\$613.52	\$207.24	\$279.79	\$204.14
Education					
Instruction	\$893.66	\$1,153.50	\$948.27	\$1,296.97	\$801.80
Administration, Attendance, and Health	\$50.07	\$100.45	\$42.78	\$75.69	\$35.84
Pupil Transportation Services	\$72.24	\$45.12	\$62.24	\$165.69	\$86.79
Operation and Maintenance Services	\$97.01	\$126.78	\$92.09	\$218.91	\$98.14
School Food Services and Other Non-Instructional Operations	\$53.29	\$85.13	\$47.08	\$103.67	\$59.18
Contributions to Community Colleges	\$7.56	\$0.16	\$0.07	\$0.77	\$1.79
Sub-Total	\$1,173.83	\$1,511.13	\$1,192.54	\$1,861.70	\$1,083.54
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.31	\$151.26	\$17.62	\$65.88	\$16.02
Cultural Enrichment	--	\$14.24	\$1.20	--	\$1.61
Public Libraries	\$9.69	\$67.84	\$15.12	\$47.26	\$20.68
Sub-Total	\$23.01	\$233.34	\$33.94	\$113.14	\$38.31
Community Development					
Planning and Community Development	\$15.15	\$84.04	\$12.28	\$53.40	\$65.74
Environmental Management	\$3.27	--	\$1.30	\$23.51	\$4.77
Cooperative Extension Program	\$2.77	--	\$1.29	\$6.40	\$1.07
Sub-Total	\$21.19	\$84.04	\$14.87	\$83.31	\$71.58
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,728.38	\$3,501.32	\$1,722.62	\$3,077.99	\$1,749.41

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$6.24	\$4.75	\$10.35	\$13.52	\$4.98
General and Financial Administration	\$71.63	\$52.87	\$41.94	\$41.38	\$59.16
Board of Elections	\$9.38	\$3.98	\$4.75	\$13.54	\$4.93
Sub-Total	\$87.25	\$61.59	\$57.04	\$68.44	\$69.07
Judicial Administration					
Courts	\$25.49	\$28.75	\$19.11	\$26.63	\$26.38
Commonwealth's Attorney	\$11.74	\$12.40	\$12.51	\$13.68	\$8.61
Sub-Total	\$37.23	\$41.15	\$31.62	\$40.31	\$34.99
Public Safety					
Law Enforcement and Traffic Control	\$71.56	\$90.47	\$57.99	\$73.88	\$80.79
Fire and Rescue Services	\$13.29	\$31.97	\$20.54	\$12.84	\$17.68
Correction and Detention	\$35.56	\$35.61	\$54.43	\$66.20	\$65.86
Inspections	\$7.14	\$8.26	\$5.52	\$4.58	\$5.02
Other Protection	\$83.33	\$44.30	\$22.08	\$15.46	\$6.37
Sub-Total	\$210.88	\$210.61	\$160.56	\$172.97	\$175.72
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.19	--	\$1.37	\$132.22	\$0.20
Sanitation and Waste Removal	\$155.31	\$32.54	\$26.19	\$92.98	\$42.83
Maintenance of General Buildings and Grounds	\$26.30	\$14.23	\$22.52	\$30.60	\$19.58
Sub-Total	\$181.80	\$46.77	\$50.08	\$255.79	\$62.61
Health and Welfare					
Health	\$9.61	\$8.83	\$6.12	\$8.74	\$5.41
Mental Health and Mental Retardation	\$105.75	\$31.87	\$87.39	\$234.47	\$41.58
Welfare/Social Services	\$116.63	\$87.72	\$128.10	\$304.54	\$115.61
Sub-Total	\$232.00	\$128.43	\$221.61	\$547.75	\$162.59
Education					
Instruction	\$736.80	\$918.49	\$780.90	\$863.57	\$823.72
Administration, Attendance, and Health	\$61.93	\$42.49	\$91.27	\$35.80	\$50.74
Pupil Transportation Services	\$72.63	\$67.00	\$76.08	\$74.36	\$77.88
Operation and Maintenance Services	\$95.18	\$130.69	\$106.54	\$149.45	\$110.60
School Food Services and Other Non-Instructional Operations	\$49.89	\$53.06	\$58.70	\$57.99	\$48.90
Contributions to Community Colleges	\$1.23	\$0.41	\$0.26	\$8.90	\$1.24
Sub-Total	\$1,017.66	\$1,212.13	\$1,113.75	\$1,190.07	\$1,113.09
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.29	\$26.05	\$0.82	\$19.35	\$4.36
Cultural Enrichment	--	\$0.87	\$2.10	--	\$0.41
Public Libraries	\$15.83	\$27.05	\$15.34	\$18.39	\$9.06
Sub-Total	\$18.12	\$53.98	\$18.26	\$37.74	\$13.82
Community Development					
Planning and Community Development	\$78.48	\$23.08	\$23.91	\$63.31	\$6.30
Environmental Management	\$1.24	\$1.06	\$1.96	\$3.78	\$0.38
Cooperative Extension Program	\$7.11	\$1.75	\$3.03	\$1.99	\$1.63
Sub-Total	\$86.83	\$25.89	\$28.91	\$69.08	\$8.31
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,871.77	\$1,780.53	\$1,681.82	\$2,382.15	\$1,640.21

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$1.57	\$5.38	\$8.61	\$6.98	\$5.43
General and Financial Administration	\$42.32	\$69.50	\$46.48	\$184.03	\$53.52
Board of Elections	\$2.55	\$3.91	\$1.51	\$7.17	\$12.83
Sub-Total	\$46.43	\$78.79	\$56.61	\$198.18	\$71.78
Judicial Administration					
Courts	\$22.05	\$11.00	\$25.23	\$56.14	\$31.00
Commonwealth's Attorney	\$8.93	\$6.87	\$9.06	\$12.23	\$11.36
Sub-Total	\$30.97	\$17.86	\$34.30	\$68.37	\$42.36
Public Safety					
Law Enforcement and Traffic Control	\$56.91	\$92.06	\$43.08	\$79.08	\$91.33
Fire and Rescue Services	\$24.21	\$55.48	\$32.78	\$20.49	\$32.24
Correction and Detention	\$68.25	\$94.85	\$51.53	\$72.23	\$59.98
Inspections	\$4.32	\$9.70	\$3.38	\$14.82	\$0.93
Other Protection	\$20.74	\$25.64	\$10.78	\$35.13	\$15.67
Sub-Total	\$174.43	\$277.74	\$141.56	\$221.75	\$200.14
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1.72	\$14.35	--	--	--
Sanitation and Waste Removal	\$23.12	\$47.18	\$16.45	\$37.04	\$43.20
Maintenance of General Buildings and Grounds	\$28.86	\$35.54	\$20.55	\$80.88	\$21.71
Sub-Total	\$53.69	\$97.07	\$37.00	\$117.92	\$64.91
Health and Welfare					
Health	\$6.85	\$14.13	\$6.42	\$10.89	\$6.32
Mental Health and Mental Retardation	\$75.42	\$91.33	\$206.47	\$13.72	\$164.66
Welfare/Social Services	\$158.51	\$113.43	\$110.35	\$187.83	\$189.54
Sub-Total	\$240.78	\$218.89	\$323.24	\$212.44	\$360.51
Education					
Instruction	\$930.61	\$901.33	\$812.90	\$1,016.98	\$955.80
Administration, Attendance, and Health	\$48.80	\$41.97	\$36.74	\$87.53	\$57.29
Pupil Transportation Services	\$67.51	\$83.81	\$72.32	\$100.54	\$74.33
Operation and Maintenance Services	\$107.00	\$103.30	\$91.63	\$182.54	\$187.51
School Food Services and Other Non-Instructional Operations	\$55.76	\$55.30	\$59.33	\$56.59	\$65.50
Contributions to Community Colleges	--	\$0.97	\$0.93	\$0.13	\$0.32
Sub-Total	\$1,209.69	\$1,186.68	\$1,073.85	\$1,444.31	\$1,340.75
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.53	\$12.70	\$6.71	\$43.36	\$1.15
Cultural Enrichment	\$0.08	--	--	\$3.10	\$3.18
Public Libraries	\$15.91	\$6.56	\$7.25	\$8.66	\$16.93
Sub-Total	\$30.52	\$19.26	\$13.96	\$55.11	\$21.26
Community Development					
Planning and Community Development	\$25.80	\$40.06	\$17.96	\$41.33	\$4.24
Environmental Management	\$0.20	\$1.53	\$0.28	\$1.59	\$6.81
Cooperative Extension Program	\$1.34	\$2.58	\$1.74	\$6.10	\$2.00
Sub-Total	\$27.35	\$44.17	\$19.97	\$49.03	\$13.05
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,813.86	\$1,940.46	\$1,700.49	\$2,367.11	\$2,114.77

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$2.19	\$4.45	\$12.24	\$5.54	\$6.34
General and Financial Administration	\$70.00	\$86.15	\$81.07	\$56.69	\$72.41
Board of Elections	\$2.09	\$5.15	\$12.36	\$3.22	\$7.10
Sub-Total	\$74.28	\$95.74	\$105.68	\$65.45	\$85.85
Judicial Administration					
Courts	\$31.07	\$11.74	\$40.26	\$32.42	\$34.62
Commonwealth's Attorney	\$10.08	\$13.36	\$14.12	\$13.09	\$7.98
Sub-Total	\$41.16	\$25.10	\$54.38	\$45.51	\$42.60
Public Safety					
Law Enforcement and Traffic Control	\$160.39	\$87.16	\$104.23	\$106.38	\$67.74
Fire and Rescue Services	\$127.36	\$26.57	\$7.66	\$20.53	\$46.86
Correction and Detention	\$96.75	\$50.69	--	\$59.93	\$113.87
Inspections	\$16.00	\$13.97	\$8.78	\$17.47	\$7.04
Other Protection	\$4.89	\$21.24	\$54.77	\$36.51	\$17.00
Sub-Total	\$405.39	\$199.63	\$175.45	\$240.82	\$252.52
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18.82	--	--	--	--
Sanitation and Waste Removal	\$58.77	\$23.15	\$121.47	\$70.20	\$47.52
Maintenance of General Buildings and Grounds	\$15.90	\$48.81	\$23.45	\$21.10	\$36.48
Sub-Total	\$93.49	\$71.96	\$144.93	\$91.30	\$84.01
Health and Welfare					
Health	\$7.36	\$13.08	\$6.95	\$6.96	\$7.88
Mental Health and Mental Retardation	\$89.04	\$44.17	\$58.94	\$89.96	\$77.90
Welfare/Social Services	\$84.33	\$155.70	\$213.86	\$250.33	\$169.13
Sub-Total	\$180.73	\$212.95	\$279.75	\$347.25	\$254.91
Education					
Instruction	\$1,044.96	\$951.10	\$829.71	\$972.25	\$864.54
Administration, Attendance, and Health	\$54.78	\$56.07	\$49.75	\$53.21	\$76.69
Pupil Transportation Services	\$59.66	\$62.12	\$51.39	\$59.99	\$94.68
Operation and Maintenance Services	\$162.88	\$127.02	\$151.67	\$118.02	\$190.95
School Food Services and Other Non-Instructional Operations	\$47.35	\$42.17	\$46.20	\$51.41	\$60.54
Contributions to Community Colleges	--	\$5.23	\$0.05	\$0.19	\$0.23
Sub-Total	\$1,369.63	\$1,243.71	\$1,128.76	\$1,255.07	\$1,287.62
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$25.16	\$44.07	--	\$9.16	\$3.07
Cultural Enrichment	\$0.40	\$0.07	--	--	--
Public Libraries	\$25.00	\$15.96	\$0.51	\$18.09	\$5.73
Sub-Total	\$50.56	\$60.10	\$0.51	\$27.25	\$8.80
Community Development					
Planning and Community Development	\$44.98	\$50.58	\$24.64	\$20.37	\$24.42
Environmental Management	--	\$1.47	\$0.96	\$0.76	\$0.64
Cooperative Extension Program	\$1.06	\$6.26	\$3.43	\$3.37	\$3.61
Sub-Total	\$46.04	\$58.32	\$29.03	\$24.50	\$28.66
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,261.29	\$1,967.52	\$1,918.47	\$2,097.15	\$2,044.97

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$16.19	\$2.94	\$41.31	\$3.72	\$6.81
General and Financial Administration	\$49.35	\$53.04	\$69.82	\$97.21	\$125.55
Board of Elections	\$6.89	\$3.24	\$6.52	\$6.19	\$5.22
Sub-Total	\$72.42	\$59.22	\$117.65	\$107.12	\$137.58
Judicial Administration					
Courts	\$45.33	\$22.52	\$33.80	\$29.47	\$47.91
Commonwealth's Attorney	\$12.91	\$5.16	\$17.09	\$2.26	\$11.66
Sub-Total	\$58.24	\$27.68	\$50.90	\$31.73	\$59.57
Public Safety					
Law Enforcement and Traffic Control	\$60.09	\$72.14	\$77.10	\$185.22	\$108.88
Fire and Rescue Services	\$15.13	\$63.67	\$17.40	\$144.47	\$63.52
Correction and Detention	\$71.23	\$44.17	\$175.19	\$58.58	\$39.34
Inspections	\$7.84	\$8.55	\$10.79	\$13.25	\$11.30
Other Protection	\$107.07	\$17.51	\$19.52	\$18.95	\$17.89
Sub-Total	\$261.35	\$206.05	\$300.00	\$420.47	\$240.93
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$55.01	\$1.32	--	\$19.25	--
Sanitation and Waste Removal	\$91.12	\$71.74	\$99.14	\$78.14	\$121.76
Maintenance of General Buildings and Grounds	\$15.60	\$42.84	\$30.35	\$39.41	\$162.94
Sub-Total	\$161.73	\$115.90	\$129.49	\$136.80	\$284.71
Health and Welfare					
Health	\$10.74	\$6.70	\$10.16	\$64.46	\$6.47
Mental Health and Mental Retardation	\$113.85	\$52.06	\$93.24	\$115.21	\$84.27
Welfare/Social Services	\$226.19	\$106.18	\$144.51	\$199.61	\$113.12
Sub-Total	\$350.77	\$164.93	\$247.91	\$379.28	\$203.86
Education					
Instruction	\$901.21	\$997.37	\$940.26	\$1,301.61	\$1,222.88
Administration, Attendance, and Health	\$83.38	\$45.55	\$68.78	\$63.15	\$53.62
Pupil Transportation Services	\$112.25	\$104.03	\$89.51	\$78.54	\$80.88
Operation and Maintenance Services	\$199.86	\$139.89	\$140.03	\$177.10	\$118.74
School Food Services and Other Non-Instructional Operations	\$83.56	\$50.96	\$50.87	\$53.39	\$56.86
Contributions to Community Colleges	\$5.13	\$0.21	\$0.54	\$0.15	\$0.74
Sub-Total	\$1,385.40	\$1,338.01	\$1,289.99	\$1,673.94	\$1,533.72
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.56	\$9.12	\$17.08	\$71.48	\$36.45
Cultural Enrichment	--	--	\$1.19	\$7.30	\$0.30
Public Libraries	\$23.67	\$12.11	\$10.70	\$31.57	\$26.40
Sub-Total	\$29.23	\$21.23	\$28.97	\$110.34	\$63.15
Community Development					
Planning and Community Development	\$128.79	\$16.65	\$1.61	\$107.66	\$58.28
Environmental Management	--	\$3.17	\$5.85	\$6.18	\$5.78
Cooperative Extension Program	\$4.06	--	\$3.39	\$0.06	\$2.18
Sub-Total	\$132.84	\$19.82	\$10.85	\$113.90	\$66.24
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,451.98	\$1,952.84	\$2,175.75	\$2,973.59	\$2,589.76

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$3.51	\$4.67	\$5.50	\$3.19	\$5.46
General and Financial Administration	\$57.33	\$46.26	\$43.10	\$70.01	\$47.99
Board of Elections	\$6.50	\$4.31	\$2.61	\$2.18	\$5.19
Sub-Total	\$67.35	\$55.23	\$51.20	\$75.39	\$58.65
Judicial Administration					
Courts	\$10.80	\$46.06	\$28.95	\$21.36	\$21.52
Commonwealth's Attorney	\$12.78	\$8.21	\$10.47	\$12.40	\$9.46
Sub-Total	\$23.58	\$54.28	\$39.42	\$33.76	\$30.98
Public Safety					
Law Enforcement and Traffic Control	\$57.09	\$34.21	\$61.78	\$91.80	\$67.27
Fire and Rescue Services	\$75.17	\$23.90	--	\$65.74	\$27.81
Correction and Detention	\$43.26	\$44.43	\$38.75	\$52.37	\$56.43
Inspections	\$6.01	\$7.37	\$5.35	\$12.20	\$9.07
Other Protection	\$20.28	\$27.29	\$54.90	\$10.71	\$12.40
Sub-Total	\$201.81	\$137.20	\$160.79	\$232.82	\$172.98
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$0.001	\$3.42	\$0.25
Sanitation and Waste Removal	\$81.01	\$22.77	\$29.76	\$82.96	\$6.78
Maintenance of General Buildings and Grounds	\$15.70	\$31.58	\$14.58	\$5.42	\$18.56
Sub-Total	\$96.71	\$54.35	\$44.34	\$91.79	\$25.60
Health and Welfare					
Health	\$8.33	\$8.83	\$5.48	\$4.56	\$7.38
Mental Health and Mental Retardation	\$113.74	\$33.05	\$35.74	\$31.86	\$95.48
Welfare/Social Services	\$114.19	\$135.86	\$140.73	\$102.20	\$103.19
Sub-Total	\$236.26	\$177.75	\$181.95	\$138.62	\$206.04
Education					
Instruction	\$835.01	\$860.22	\$819.75	\$1,119.12	\$844.18
Administration, Attendance, and Health	\$38.89	\$42.64	\$31.68	\$68.67	\$51.63
Pupil Transportation Services	\$87.69	\$73.16	\$81.68	\$89.21	\$67.34
Operation and Maintenance Services	\$97.62	\$102.49	\$137.57	\$133.35	\$115.33
School Food Services and Other Non-Instructional Operations	\$44.24	\$49.40	\$53.12	\$48.82	\$54.35
Contributions to Community Colleges	\$0.33	\$0.70	\$0.30	\$0.70	\$0.38
Sub-Total	\$1,103.79	\$1,128.61	\$1,124.10	\$1,459.87	\$1,133.23
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.78	\$21.37	\$15.27	\$47.42	\$34.63
Cultural Enrichment	\$0.63	\$0.47	--	--	\$3.71
Public Libraries	\$18.05	\$8.90	\$3.77	\$20.10	\$2.13
Sub-Total	\$21.46	\$30.74	\$19.05	\$67.52	\$40.47
Community Development					
Planning and Community Development	\$45.10	\$11.77	\$57.41	\$43.62	\$43.35
Environmental Management	\$0.80	\$0.23	\$0.08	\$2.60	\$0.49
Cooperative Extension Program	\$5.77	\$1.91	\$1.12	\$2.16	\$2.90
Sub-Total	\$51.67	\$13.91	\$58.60	\$48.39	\$46.75
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,802.63	\$1,652.07	\$1,679.45	\$2,148.16	\$1,714.69

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greenville County
General Government Administration					
Legislative	\$4.43	\$25.42	\$4.67	\$3.69	\$10.09
General and Financial Administration	\$67.60	\$111.17	\$26.92	\$53.44	\$40.37
Board of Elections	\$3.15	\$5.33	\$5.71	\$4.73	\$6.02
Sub-Total	\$75.18	\$141.93	\$37.30	\$61.85	\$56.49
Judicial Administration					
Courts	\$40.37	\$40.27	\$34.30	\$32.22	\$46.58
Commonwealth's Attorney	\$11.59	\$17.65	\$12.75	\$5.74	\$35.52
Sub-Total	\$51.96	\$57.92	\$47.04	\$37.96	\$82.10
Public Safety					
Law Enforcement and Traffic Control	\$86.12	\$61.07	\$51.06	\$93.60	\$90.04
Fire and Rescue Services	\$62.94	\$65.87	\$11.42	\$28.27	\$17.52
Correction and Detention	\$57.62	\$44.69	\$58.93	\$49.11	\$79.09
Inspections	\$15.73	\$21.35	\$5.28	\$13.70	\$11.09
Other Protection	\$7.07	\$22.83	\$11.56	\$6.46	\$84.35
Sub-Total	\$229.47	\$215.81	\$138.27	\$191.13	\$282.09
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$8.77	\$24.44	--	--	\$1.46
Sanitation and Waste Removal	\$1.03	\$47.18	\$75.00	\$48.38	\$91.59
Maintenance of General Buildings and Grounds	\$33.66	\$21.58	\$10.67	\$43.84	\$50.08
Sub-Total	\$43.46	\$93.20	\$85.67	\$92.22	\$143.13
Health and Welfare					
Health	\$11.37	\$9.61	\$9.26	\$22.86	\$5.98
Mental Health and Mental Retardation	\$92.54	\$113.31	\$164.16	\$57.47	\$128.49
Welfare/Social Services	\$85.76	\$153.54	\$162.59	\$135.40	\$96.79
Sub-Total	\$189.67	\$276.46	\$336.01	\$215.72	\$231.25
Education					
Instruction	\$976.46	\$775.60	\$815.10	\$1,011.04	\$277.94
Administration, Attendance, and Health	\$53.41	\$43.18	\$32.41	\$78.46	\$36.20
Pupil Transportation Services	\$91.21	\$84.28	\$87.12	\$68.08	\$72.05
Operation and Maintenance Services	\$137.77	\$114.11	\$103.74	\$93.85	\$100.64
School Food Services and Other Non-Instructional Operations	\$49.00	\$40.54	\$84.00	\$44.91	\$45.66
Contributions to Community Colleges	\$12.01	--	\$1.00	\$0.72	\$2.44
Sub-Total	\$1,319.86	\$1,057.72	\$1,123.37	\$1,297.06	\$534.93
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20.10	\$18.39	\$9.02	\$5.95	\$9.59
Cultural Enrichment	\$1.78	\$0.84	\$0.12	--	\$0.86
Public Libraries	\$17.24	--	\$18.37	\$13.81	\$13.54
Sub-Total	\$39.12	\$19.23	\$27.51	\$19.76	\$24.00
Community Development					
Planning and Community Development	\$55.76	\$19.69	\$22.47	\$37.53	\$49.34
Environmental Management	\$1.18	\$1.68	\$0.40	\$0.27	\$0.77
Cooperative Extension Program	\$1.64	\$1.69	\$3.46	\$3.02	\$4.15
Sub-Total	\$58.59	\$23.05	\$26.33	\$40.82	\$54.26
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,007.31	\$1,885.33	\$1,821.50	\$1,956.53	\$1,408.25

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$5.82	\$4.24	\$3.43	\$2.79	\$39.45
General and Financial Administration	\$26.45	\$62.59	\$237.83	\$31.19	\$102.61
Board of Elections	\$5.72	\$2.52	\$3.80	\$3.40	\$19.91
Sub-Total	\$38.00	\$69.34	\$245.05	\$37.39	\$161.97
Judicial Administration					
Courts	\$34.61	\$21.14	\$20.86	\$32.50	\$86.07
Commonwealth's Attorney	\$16.12	\$10.19	\$12.70	\$8.48	\$27.90
Sub-Total	\$50.73	\$31.34	\$33.56	\$40.98	\$113.98
Public Safety					
Law Enforcement and Traffic Control	\$42.76	\$131.98	\$180.08	\$77.97	\$178.32
Fire and Rescue Services	\$19.38	\$112.19	\$128.09	\$27.67	\$18.61
Correction and Detention	\$96.49	\$92.26	\$94.18	\$21.91	\$19.44
Inspections	\$6.14	\$13.32	\$14.10	\$4.37	\$20.28
Other Protection	\$29.89	\$7.05	\$7.15	\$15.91	\$6.87
Sub-Total	\$194.66	\$356.81	\$423.60	\$147.83	\$243.52
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$29.90	\$94.01	\$0.27	\$13.43
Sanitation and Waste Removal	\$21.43	\$31.80	\$32.52	\$22.42	\$101.95
Maintenance of General Buildings and Grounds	\$21.77	\$15.22	\$25.31	\$16.70	\$25.59
Sub-Total	\$43.19	\$76.91	\$151.83	\$39.39	\$140.96
Health and Welfare					
Health	\$6.91	\$4.43	\$4.92	\$4.94	\$42.98
Mental Health and Mental Retardation	\$87.71	\$83.83	\$82.16	\$84.85	\$92.82
Welfare/Social Services	\$137.25	\$100.31	\$98.74	\$74.73	\$161.08
Sub-Total	\$231.88	\$188.57	\$185.82	\$164.52	\$296.88
Education					
Instruction	\$977.80	\$1,020.61	\$835.77	\$823.79	\$837.27
Administration, Attendance, and Health	\$52.09	\$71.16	\$103.36	\$45.12	\$63.18
Pupil Transportation Services	\$95.99	\$60.42	\$65.43	\$60.12	\$99.97
Operation and Maintenance Services	\$144.81	\$112.15	\$111.21	\$142.88	\$182.93
School Food Services and Other Non-Instructional Operations	\$67.80	\$82.79	\$52.50	\$55.63	\$54.25
Contributions to Community Colleges	\$0.99	--	--	\$1.07	--
Sub-Total	\$1,339.49	\$1,347.13	\$1,168.27	\$1,128.61	\$1,237.60
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.68	\$24.91	\$46.27	\$13.23	--
Cultural Enrichment	\$0.14	--	--	\$0.95	--
Public Libraries	\$8.02	\$27.73	\$34.26	\$17.75	\$11.98
Sub-Total	\$11.84	\$52.63	\$80.53	\$31.94	\$11.98
Community Development					
Planning and Community Development	\$38.24	\$45.71	\$61.82	\$84.08	\$41.09
Environmental Management	\$0.79	\$0.78	--	\$0.60	--
Cooperative Extension Program	\$3.70	\$0.70	\$1.07	\$0.44	\$15.36
Sub-Total	\$42.73	\$47.19	\$62.89	\$85.12	\$56.45
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,952.52	\$2,169.93	\$2,351.56	\$1,675.77	\$2,263.33

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$7.45	\$3.97	\$5.22	\$4.58	\$6.98
General and Financial Administration	\$98.83	\$250.06	\$111.30	\$82.04	\$73.43
Board of Elections	\$6.28	\$4.22	\$10.96	\$6.29	\$7.49
Sub-Total	\$112.56	\$258.24	\$127.48	\$92.91	\$87.90
Judicial Administration					
Courts	\$24.39	\$64.73	\$52.40	\$47.16	\$42.53
Commonwealth's Attorney	\$8.08	\$11.10	\$22.05	\$14.09	\$5.98
Sub-Total	\$32.48	\$75.82	\$74.45	\$61.25	\$48.51
Public Safety					
Law Enforcement and Traffic Control	\$38.67	\$128.53	\$100.36	\$99.81	\$65.59
Fire and Rescue Services	\$34.55	\$119.03	\$14.75	\$44.90	\$29.30
Correction and Detention	\$94.50	\$58.45	\$122.95	\$84.20	\$102.89
Inspections	\$8.88	\$16.78	\$16.63	\$6.67	\$15.81
Other Protection	\$15.95	\$5.32	\$24.96	\$21.48	\$25.87
Sub-Total	\$192.55	\$328.12	\$279.65	\$257.05	\$239.46
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$18.40	--	--	\$6.97	--
Sanitation and Waste Removal	\$51.58	\$26.54	\$58.08	\$3.24	\$57.21
Maintenance of General Buildings and Grounds	\$161.60	\$51.56	\$35.81	\$22.45	\$26.28
Sub-Total	\$231.59	\$78.10	\$93.89	\$32.67	\$83.49
Health and Welfare					
Health	\$12.85	\$10.43	\$9.55	\$11.10	\$9.05
Mental Health and Mental Retardation	\$94.95	\$86.39	\$92.96	\$68.14	\$102.37
Welfare/Social Services	\$91.30	\$94.13	\$172.19	\$121.08	\$83.52
Sub-Total	\$199.10	\$190.95	\$274.69	\$200.32	\$194.93
Education					
Instruction	\$918.73	\$1,024.13	\$909.19	\$955.78	\$872.76
Administration, Attendance, and Health	\$53.84	\$83.67	\$88.87	\$48.54	\$67.05
Pupil Transportation Services	\$96.23	\$72.58	\$115.70	\$97.89	\$71.94
Operation and Maintenance Services	\$154.11	\$128.73	\$120.68	\$110.51	\$111.03
School Food Services and Other Non-Instructional Operations	\$46.67	\$42.66	\$62.69	\$44.10	\$53.16
Contributions to Community Colleges	\$0.21	--	\$0.61	\$0.23	\$0.41
Sub-Total	\$1,269.79	\$1,351.77	\$1,297.73	\$1,257.06	\$1,176.36
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$24.45	\$86.18	\$1.31	\$32.30	\$21.91
Cultural Enrichment	\$2.84	--	--	--	--
Public Libraries	\$18.91	\$78.67	\$25.48	\$20.03	\$30.14
Sub-Total	\$46.21	\$164.85	\$26.78	\$52.33	\$52.05
Community Development					
Planning and Community Development	\$25.04	\$142.07	\$22.22	\$44.77	\$31.01
Environmental Management	\$1.18	\$18.65	\$1.46	\$0.95	\$1.45
Cooperative Extension Program	\$2.67	\$1.37	\$4.35	\$3.62	\$2.38
Sub-Total	\$28.89	\$162.09	\$28.04	\$49.34	\$34.84
Nondepartmental/ <sup>1</sup>					
Sub-Total	\$33.79	--	--	--	--
Grand Total	\$2,146.96	\$2,609.95	\$2,202.72	\$2,002.94	\$1,917.55

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$4.39	\$4.45	\$8.20	\$5.41	\$3.57
General and Financial Administration	\$71.05	\$31.32	\$90.75	\$63.05	\$50.92
Board of Elections	\$8.20	\$4.85	\$2.72	\$4.16	\$6.12
Sub-Total	\$83.63	\$40.62	\$101.68	\$72.62	\$60.61
Judicial Administration					
Courts	\$23.70	\$24.88	\$23.95	\$30.17	\$38.11
Commonwealth's Attorney	\$17.04	\$9.58	\$10.49	\$13.91	\$12.61
Sub-Total	\$40.74	\$34.46	\$34.45	\$44.07	\$50.73
Public Safety					
Law Enforcement and Traffic Control	\$87.81	\$57.98	\$123.81	\$84.23	\$69.76
Fire and Rescue Services	\$50.01	\$7.07	\$120.29	\$83.34	\$11.31
Correction and Detention	\$69.14	\$55.13	\$51.76	\$63.39	\$80.41
Inspections	\$4.08	\$3.66	\$27.31	\$11.00	\$3.33
Other Protection	\$5.90	\$2.93	\$7.38	\$12.87	\$2.82
Sub-Total	\$216.94	\$126.78	\$330.55	\$254.82	\$167.64
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.87	\$53.26	--	--
Sanitation and Waste Removal	\$108.07	\$53.22	\$12.09	\$53.99	\$36.28
Maintenance of General Buildings and Grounds	\$18.30	\$10.65	\$32.47	\$38.64	\$7.96
Sub-Total	\$126.36	\$71.74	\$97.82	\$92.63	\$44.24
Health and Welfare					
Health	\$18.08	\$7.56	\$16.26	\$19.22	\$14.13
Mental Health and Mental Retardation	\$83.28	\$73.48	\$75.81	\$54.34	\$132.57
Welfare/Social Services	\$120.70	\$224.86	\$154.25	\$121.56	\$318.12
Sub-Total	\$222.05	\$305.90	\$246.31	\$195.12	\$464.82
Education					
Instruction	\$770.64	\$956.60	\$1,433.85	\$902.81	\$817.26
Administration, Attendance, and Health	\$43.89	\$37.51	\$53.81	\$65.55	\$45.38
Pupil Transportation Services	\$74.52	\$82.85	\$142.73	\$103.69	\$74.95
Operation and Maintenance Services	\$94.93	\$154.66	\$166.09	\$99.11	\$92.74
School Food Services and Other Non-Instructional Operations	\$50.45	\$72.00	\$52.69	\$53.91	\$53.46
Contributions to Community Colleges	\$0.43	\$0.88	\$0.91	\$0.64	--
Sub-Total	\$1,034.86	\$1,304.50	\$1,850.08	\$1,225.71	\$1,083.80
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.58	\$2.54	\$87.42	\$28.72	--
Cultural Enrichment	\$0.44	\$0.12	\$8.03	\$0.08	--
Public Libraries	\$4.82	\$12.40	\$40.79	\$10.89	\$5.35
Sub-Total	\$11.85	\$15.07	\$136.24	\$39.69	\$5.35
Community Development					
Planning and Community Development	\$112.14	\$7.99	\$132.14	\$22.11	\$28.09
Environmental Management	\$1.44	\$0.24	\$5.24	\$2.22	--
Cooperative Extension Program	\$2.29	\$1.47	\$2.84	\$2.73	\$3.55
Sub-Total	\$115.87	\$9.71	\$140.22	\$27.05	\$31.63
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,852.30	\$1,908.78	\$2,937.35	\$1,951.71	\$1,908.81

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$13.26	\$10.65	\$12.05	\$6.75	\$7.89
General and Financial Administration	\$40.11	\$125.04	\$44.52	\$90.79	\$47.56
Board of Elections	\$6.09	\$6.56	\$3.96	\$7.85	\$3.23
Sub-Total	\$59.46	\$142.26	\$60.54	\$105.39	\$58.67
Judicial Administration					
Courts	\$37.95	\$56.85	\$44.07	\$50.76	\$15.96
Commonwealth's Attorney	\$12.31	\$22.70	\$10.87	\$8.34	\$6.05
Sub-Total	\$50.27	\$79.55	\$54.94	\$59.10	\$22.00
Public Safety					
Law Enforcement and Traffic Control	\$67.17	\$91.68	\$73.92	\$81.36	\$38.74
Fire and Rescue Services	\$47.67	\$19.77	\$15.74	\$20.59	\$8.29
Correction and Detention	\$69.77	\$85.67	\$56.70	\$134.59	\$18.56
Inspections	\$10.59	\$7.79	\$5.43	\$12.65	\$2.81
Other Protection	\$32.35	\$5.91	\$34.60	\$70.82	\$5.62
Sub-Total	\$227.55	\$210.82	\$186.39	\$320.00	\$74.03
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.86	--	--	--
Sanitation and Waste Removal	\$61.06	\$73.10	\$41.31	\$77.71	\$36.64
Maintenance of General Buildings and Grounds	\$22.79	\$28.18	\$13.99	\$62.84	\$15.30
Sub-Total	\$83.84	\$102.15	\$55.30	\$140.55	\$51.94
Health and Welfare					
Health	\$7.08	\$11.19	\$7.14	\$13.73	\$3.90
Mental Health and Mental Retardation	\$87.50	\$85.93	\$75.09	\$81.99	\$59.26
Welfare/Social Services	\$90.71	\$131.20	\$111.68	\$98.32	\$83.29
Sub-Total	\$185.29	\$228.33	\$193.91	\$194.04	\$146.45
Education					
Instruction	\$769.49	\$743.62	\$853.83	\$771.63	\$649.21
Administration, Attendance, and Health	\$45.98	\$62.38	\$30.64	\$50.41	\$29.20
Pupil Transportation Services	\$91.46	\$59.25	\$72.80	\$65.10	\$40.82
Operation and Maintenance Services	\$163.15	\$101.06	\$85.24	\$114.28	\$111.19
School Food Services and Other Non-Instructional Operations	\$46.35	\$59.29	\$54.50	\$42.51	\$38.37
Contributions to Community Colleges	\$1.65	\$0.51	\$0.27	\$0.45	\$0.33
Sub-Total	\$1,118.08	\$1,026.11	\$1,097.28	\$1,044.39	\$869.12
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$22.81	\$11.58	\$0.56	\$6.73	\$6.20
Cultural Enrichment	\$0.09	--	\$0.26	\$0.30	\$0.16
Public Libraries	\$5.46	\$20.83	\$13.03	\$7.06	\$22.80
Sub-Total	\$28.36	\$32.41	\$13.85	\$14.10	\$29.15
Community Development					
Planning and Community Development	\$31.06	\$27.23	\$38.55	\$14.00	\$19.01
Environmental Management	\$3.07	\$1.03	\$2.21	\$4.17	\$0.80
Cooperative Extension Program	\$6.15	\$2.11	\$1.07	\$2.85	\$0.54
Sub-Total	\$40.28	\$30.37	\$41.83	\$21.02	\$20.35
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,793.14	\$1,851.98	\$1,704.03	\$1,898.59	\$1,271.70

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$6.69	\$8.92	\$3.20	\$17.33	\$8.05
General and Financial Administration	\$66.16	\$95.69	\$95.78	\$58.34	\$32.44
Board of Elections	\$5.82	\$7.36	\$6.92	\$6.09	\$5.16
Sub-Total	\$78.67	\$111.97	\$105.89	\$81.76	\$45.64
Judicial Administration					
Courts	\$32.68	\$50.33	\$47.23	\$47.07	\$11.30
Commonwealth's Attorney	\$13.24	\$13.36	\$14.08	\$12.55	\$8.97
Sub-Total	\$45.91	\$63.69	\$61.31	\$59.62	\$20.27
Public Safety					
Law Enforcement and Traffic Control	\$59.89	\$101.66	\$91.66	\$78.28	\$67.28
Fire and Rescue Services	\$32.93	\$60.54	\$51.10	\$26.51	\$21.52
Correction and Detention	\$44.12	\$48.18	\$93.77	\$141.65	\$70.48
Inspections	\$13.30	\$14.28	\$7.94	\$11.47	\$3.65
Other Protection	\$24.19	\$27.18	\$42.15	\$31.96	\$3.24
Sub-Total	\$174.43	\$251.84	\$286.62	\$289.87	\$166.16
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1.21	--
Sanitation and Waste Removal	\$71.39	\$52.80	\$43.00	\$64.92	\$39.08
Maintenance of General Buildings and Grounds	\$35.94	\$30.27	\$23.52	\$17.21	\$10.58
Sub-Total	\$107.33	\$83.06	\$66.53	\$83.34	\$49.66
Health and Welfare					
Health	\$11.35	\$9.77	\$24.55	\$11.27	\$5.10
Mental Health and Mental Retardation	\$57.60	\$6.29	\$145.48	\$76.73	\$80.38
Welfare/Social Services	\$106.97	\$120.56	\$215.79	\$111.28	\$95.47
Sub-Total	\$175.93	\$136.61	\$385.81	\$199.28	\$180.94
Education					
Instruction	\$825.04	\$925.02	\$1,131.49	\$725.24	\$825.39
Administration, Attendance, and Health	\$80.93	\$86.97	\$57.51	\$30.61	\$45.61
Pupil Transportation Services	\$102.37	\$98.88	\$93.22	\$76.95	\$76.63
Operation and Maintenance Services	\$142.80	\$100.29	\$118.09	\$83.07	\$103.55
School Food Services and Other Non-Instructional Operations	\$47.04	\$42.86	\$71.61	\$37.90	\$57.58
Contributions to Community Colleges	\$0.57	\$0.23	\$1.80	\$0.11	\$0.24
Sub-Total	\$1,198.75	\$1,254.25	\$1,473.73	\$953.88	\$1,109.01
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.42	\$20.90	\$13.97	\$3.94	--
Cultural Enrichment	--	--	\$2.09	--	--
Public Libraries	\$15.54	\$6.86	\$13.55	\$5.83	\$9.62
Sub-Total	\$31.96	\$27.75	\$29.61	\$9.76	\$9.62
Community Development					
Planning and Community Development	\$56.12	\$48.70	\$86.65	\$16.88	\$89.85
Environmental Management	\$1.18	\$1.17	\$2.05	\$2.65	\$3.99
Cooperative Extension Program	\$2.60	\$2.94	\$22.01	\$2.81	\$1.45
Sub-Total	\$59.90	\$52.81	\$110.71	\$22.34	\$95.29
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,872.87	\$1,981.99	\$2,520.21	\$1,699.86	\$1,676.60

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$4.65	\$4.26	\$4.92	\$1.69	\$2.81
General and Financial Administration	\$49.58	\$60.45	\$34.68	\$24.69	\$59.91
Board of Elections	\$3.55	\$3.57	\$4.43	\$2.22	\$3.52
Sub-Total	\$57.78	\$68.28	\$44.02	\$28.61	\$66.23
Judicial Administration					
Courts	\$26.37	\$12.86	\$19.95	\$24.21	\$30.98
Commonwealth's Attorney	\$7.34	\$9.86	\$12.66	\$6.58	\$11.35
Sub-Total	\$33.71	\$22.72	\$32.61	\$30.79	\$42.33
Public Safety					
Law Enforcement and Traffic Control	\$57.71	\$77.07	\$47.46	\$57.83	\$79.91
Fire and Rescue Services	\$44.09	\$13.47	\$32.04	\$17.28	\$23.44
Correction and Detention	\$57.55	\$42.57	\$40.61	\$37.86	\$17.08
Inspections	\$9.55	\$10.44	\$4.39	\$3.80	\$12.97
Other Protection	\$40.21	\$32.69	\$15.27	\$22.50	\$9.47
Sub-Total	\$209.12	\$176.25	\$139.77	\$139.28	\$142.87
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2.32	--	--	--
Sanitation and Waste Removal	\$37.85	\$47.97	\$40.60	\$27.51	\$31.64
Maintenance of General Buildings and Grounds	\$14.99	\$11.15	\$17.59	\$13.06	\$14.76
Sub-Total	\$52.84	\$61.43	\$58.19	\$40.57	\$46.39
Health and Welfare					
Health	\$9.69	\$8.74	\$5.74	\$6.27	\$5.78
Mental Health and Mental Retardation	\$85.52	\$38.55	\$141.05	\$71.10	\$84.05
Welfare/Social Services	\$111.88	\$133.18	\$97.25	\$172.12	\$108.30
Sub-Total	\$207.10	\$180.47	\$244.04	\$249.49	\$198.13
Education					
Instruction	\$909.83	\$840.21	\$750.16	\$734.25	\$905.92
Administration, Attendance, and Health	\$33.70	\$41.11	\$33.34	\$35.68	\$60.23
Pupil Transportation Services	\$85.02	\$58.81	\$78.27	\$70.46	\$105.30
Operation and Maintenance Services	\$106.72	\$95.77	\$103.43	\$99.74	\$129.12
School Food Services and Other Non-Instructional Operations	\$45.08	\$49.01	\$50.46	\$52.06	\$38.78
Contributions to Community Colleges	\$2.92	\$0.18	\$0.81	\$0.19	\$0.20
Sub-Total	\$1,183.26	\$1,085.11	\$1,016.47	\$992.38	\$1,239.56
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$36.86	\$4.62	\$10.96	\$0.40	\$2.71
Cultural Enrichment	\$1.77	\$0.21	\$0.08	\$0.27	--
Public Libraries	\$22.47	\$10.34	\$17.79	\$12.32	\$9.35
Sub-Total	\$61.10	\$15.17	\$28.84	\$12.99	\$12.05
Community Development					
Planning and Community Development	\$22.39	\$18.99	\$27.10	\$85.85	\$15.05
Environmental Management	\$1.24	\$2.80	\$0.96	\$0.43	\$2.14
Cooperative Extension Program	\$2.48	\$3.48	\$3.66	\$1.16	\$1.57
Sub-Total	\$26.11	\$25.27	\$31.72	\$87.43	\$18.75
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,831.01	\$1,634.70	\$1,595.67	\$1,581.53	\$1,766.33

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$7.31	\$6.05	\$4.33	\$3.74	\$10.57
General and Financial Administration	\$44.65	\$89.49	\$66.22	\$48.48	\$89.95
Board of Elections	\$4.77	\$4.29	\$2.61	\$2.42	\$11.89
Sub-Total	\$56.72	\$99.83	\$73.17	\$54.63	\$112.40
Judicial Administration					
Courts	\$51.72	\$34.50	\$33.38	\$32.24	\$45.65
Commonwealth's Attorney	\$15.43	\$7.54	\$8.12	\$11.65	\$23.73
Sub-Total	\$67.15	\$42.04	\$41.51	\$43.89	\$69.38
Public Safety					
Law Enforcement and Traffic Control	\$62.91	\$111.55	\$150.23	\$60.47	\$81.76
Fire and Rescue Services	\$26.68	\$25.88	\$143.83	\$15.50	\$92.58
Correction and Detention	\$55.09	\$62.18	\$82.14	\$108.34	\$84.87
Inspections	\$2.00	\$12.68	\$33.52	\$3.14	\$11.81
Other Protection	\$4.79	\$7.34	\$25.64	\$19.36	\$35.44
Sub-Total	\$151.48	\$219.63	\$435.35	\$206.82	\$306.46
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$19.83	\$0.09	\$10.79	--	--
Sanitation and Waste Removal	\$49.58	\$12.41	\$37.26	\$82.25	\$75.74
Maintenance of General Buildings and Grounds	\$29.03	\$27.86	\$45.13	\$21.47	\$21.95
Sub-Total	\$98.44	\$40.36	\$93.19	\$103.72	\$97.70
Health and Welfare					
Health	\$6.87	\$4.64	\$13.98	\$7.92	\$14.05
Mental Health and Mental Retardation	\$104.65	\$45.06	\$51.48	\$93.73	\$93.99
Welfare/Social Services	\$134.45	\$66.13	\$111.23	\$203.00	\$152.47
Sub-Total	\$245.97	\$115.83	\$176.70	\$304.65	\$260.51
Education					
Instruction	\$793.32	\$864.97	\$1,182.03	\$724.95	\$1,014.85
Administration, Attendance, and Health	\$57.48	\$61.19	\$65.09	\$100.44	\$86.34
Pupil Transportation Services	\$71.04	\$92.85	\$109.25	\$51.12	\$107.74
Operation and Maintenance Services	\$96.32	\$130.52	\$164.68	\$114.56	\$117.34
School Food Services and Other Non-Instructional Operations	\$52.26	\$48.12	\$63.36	\$63.56	\$60.54
Contributions to Community Colleges	\$0.34	\$0.62	--	\$0.39	\$0.43
Sub-Total	\$1,070.75	\$1,198.27	\$1,584.41	\$1,055.02	\$1,387.22
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.74	\$13.78	\$66.32	\$20.65	\$1.25
Cultural Enrichment	\$4.53	--	--	\$1.07	--
Public Libraries	\$5.44	\$9.15	\$33.97	\$14.28	\$23.86
Sub-Total	\$13.71	\$22.93	\$100.29	\$36.01	\$25.11
Community Development					
Planning and Community Development	\$26.03	\$14.07	\$103.43	\$102.15	\$8.12
Environmental Management	\$0.57	\$0.52	\$8.30	\$0.15	--
Cooperative Extension Program	\$3.98	\$1.72	\$2.88	\$2.62	\$5.43
Sub-Total	\$30.58	\$16.31	\$114.60	\$104.92	\$13.55
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,734.80	\$1,755.19	\$2,619.21	\$1,909.66	\$2,272.33

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$9.56	\$4.11	\$3.24	\$2.09	\$5.45
General and Financial Administration	\$50.28	\$63.23	\$47.16	\$42.14	\$28.61
Board of Elections	\$6.77	\$3.08	\$5.03	\$2.30	\$5.23
Sub-Total	\$66.61	\$70.42	\$55.43	\$46.53	\$39.29
Judicial Administration					
Courts	\$38.39	\$27.79	\$16.02	\$15.56	\$19.59
Commonwealth's Attorney	\$24.98	\$7.02	\$16.14	\$11.81	\$8.15
Sub-Total	\$63.38	\$34.81	\$32.16	\$27.36	\$27.73
Public Safety					
Law Enforcement and Traffic Control	\$75.47	\$115.82	\$77.81	\$52.52	\$37.46
Fire and Rescue Services	\$19.78	\$114.69	\$51.56	\$55.92	\$11.42
Correction and Detention	\$161.45	\$65.55	\$97.94	\$58.04	\$67.05
Inspections	\$9.39	\$9.16	\$12.12	\$6.26	\$2.72
Other Protection	\$4.63	\$3.97	\$25.19	\$4.35	\$21.74
Sub-Total	\$270.72	\$309.19	\$264.63	\$177.10	\$140.39
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3.92	--	\$7.75
Sanitation and Waste Removal	\$59.98	\$74.67	\$74.41	\$52.13	\$77.29
Maintenance of General Buildings and Grounds	\$14.82	\$70.75	\$37.55	\$17.54	\$20.50
Sub-Total	\$74.80	\$145.42	\$115.89	\$69.67	\$105.53
Health and Welfare					
Health	\$11.50	\$5.25	\$14.88	\$7.05	\$14.14
Mental Health and Mental Retardation	\$73.12	\$39.27	\$142.05	\$54.65	\$152.03
Welfare/Social Services	\$113.91	\$120.12	\$95.86	\$101.57	\$151.33
Sub-Total	\$198.53	\$164.64	\$252.78	\$163.28	\$317.50
Education					
Instruction	\$757.31	\$981.49	\$849.28	\$1,038.56	\$728.31
Administration, Attendance, and Health	\$43.10	\$56.94	\$74.42	\$43.58	\$25.87
Pupil Transportation Services	\$67.45	\$51.44	\$79.25	\$80.82	\$73.88
Operation and Maintenance Services	\$99.34	\$110.53	\$126.14	\$100.53	\$116.84
School Food Services and Other Non-Instructional Operations	\$45.01	\$69.67	\$44.59	\$62.68	\$46.87
Contributions to Community Colleges	\$0.98	--	\$0.71	--	\$2.11
Sub-Total	\$1,013.19	\$1,270.07	\$1,174.40	\$1,326.17	\$993.87
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.88	\$40.28	\$33.97	\$16.55	\$3.15
Cultural Enrichment	--	\$1.81	\$0.10	--	--
Public Libraries	\$10.20	\$26.76	\$30.69	\$16.95	\$9.43
Sub-Total	\$13.08	\$68.86	\$64.77	\$33.50	\$12.59
Community Development					
Planning and Community Development	\$23.49	\$13.44	\$35.00	\$28.39	\$147.59
Environmental Management	\$9.86	--	\$9.41	\$2.09	\$1.04
Cooperative Extension Program	\$3.36	\$0.66	\$6.02	\$1.96	\$4.32
Sub-Total	\$36.71	\$14.11	\$50.43	\$32.45	\$152.95
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$52.65	--	--
Grand Total	\$1,737.02	\$2,077.52	\$2,063.14	\$1,876.06	\$1,789.87

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$5.18	\$4.59	\$10.76	\$5.92	\$2.66
General and Financial Administration	\$50.44	\$29.26	\$28.58	\$38.73	\$68.18
Board of Elections	\$1.55	\$0.96	\$3.30	\$6.64	\$1.82
Sub-Total	\$57.18	\$34.82	\$42.64	\$51.29	\$72.65
Judicial Administration					
Courts	\$22.11	\$13.71	\$18.75	\$33.78	\$25.15
Commonwealth's Attorney	\$8.09	\$8.31	\$9.52	\$18.54	\$8.91
Sub-Total	\$30.19	\$22.02	\$28.27	\$52.32	\$34.06
Public Safety					
Law Enforcement and Traffic Control	\$83.08	\$47.50	\$73.84	\$70.56	\$73.77
Fire and Rescue Services	\$20.31	\$10.96	\$9.97	\$50.68	\$62.63
Correction and Detention	\$19.14	\$44.75	\$34.14	\$116.00	\$49.15
Inspections	\$2.99	\$10.05	\$3.80	\$3.84	\$25.44
Other Protection	\$23.52	\$47.03	\$26.64	\$182.59	\$26.76
Sub-Total	\$149.03	\$160.29	\$148.40	\$423.67	\$237.76
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.10	--	--	\$1.97	\$7.08
Sanitation and Waste Removal	\$49.17	\$46.16	\$40.06	\$73.76	\$30.59
Maintenance of General Buildings and Grounds	\$46.45	\$10.78	\$12.33	\$24.88	\$18.04
Sub-Total	\$95.72	\$56.94	\$52.39	\$100.61	\$55.71
Health and Welfare					
Health	\$9.04	\$6.60	\$13.53	\$15.15	\$5.46
Mental Health and Mental Retardation	\$64.89	\$71.37	\$199.45	\$79.47	\$36.91
Welfare/Social Services	\$140.03	\$103.11	\$151.23	\$103.52	\$115.63
Sub-Total	\$213.96	\$181.08	\$364.21	\$198.14	\$158.00
Education					
Instruction	\$869.79	\$868.59	\$871.31	\$912.88	\$1,156.12
Administration, Attendance, and Health	\$52.39	\$38.82	\$40.46	\$58.89	\$50.00
Pupil Transportation Services	\$66.98	\$68.15	\$43.32	\$108.77	\$103.65
Operation and Maintenance Services	\$154.64	\$139.44	\$91.15	\$144.94	\$144.59
School Food Services and Other Non-Instructional Operations	\$54.94	\$36.78	\$55.43	\$63.00	\$58.81
Contributions to Community Colleges	\$1.47	\$0.50	\$1.41	--	\$0.21
Sub-Total	\$1,200.20	\$1,152.29	\$1,103.08	\$1,288.47	\$1,513.39
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.09	\$18.35	\$1.14	--	\$18.28
Cultural Enrichment	--	\$0.61	--	\$0.76	\$0.13
Public Libraries	\$13.35	\$11.09	\$29.66	\$15.41	\$32.68
Sub-Total	\$27.44	\$30.06	\$30.80	\$16.18	\$51.09
Community Development					
Planning and Community Development	\$29.06	\$14.23	\$33.87	\$21.87	\$20.44
Environmental Management	\$12.89	\$0.71	\$0.49	\$0.53	\$0.12
Cooperative Extension Program	\$2.08	\$3.16	\$2.05	\$2.91	\$0.83
Sub-Total	\$44.03	\$18.11	\$36.40	\$25.32	\$21.39
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$1,817.75	\$1,655.59	\$1,806.17	\$2,156.00	\$2,144.04

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$5.87	\$12.65	\$16.77	\$1.76	\$9.51
General and Financial Administration	\$60.39	\$126.60	\$80.88	\$29.05	\$50.39
Board of Elections	\$2.99	\$10.53	\$9.32	\$3.45	\$3.39
Sub-Total	\$69.25	\$149.78	\$106.97	\$34.25	\$63.29
Judicial Administration					
Courts	\$26.06	\$47.80	\$48.05	\$21.30	\$17.08
Commonwealth's Attorney	\$11.97	\$14.92	\$23.89	\$12.28	\$13.87
Sub-Total	\$38.03	\$62.71	\$71.94	\$33.58	\$30.95
Public Safety					
Law Enforcement and Traffic Control	\$108.22	\$103.68	\$156.49	\$33.33	\$21.58
Fire and Rescue Services	\$61.42	\$36.46	\$34.68	\$11.51	\$56.31
Correction and Detention	\$94.82	\$49.87	\$18.20	\$85.54	\$99.80
Inspections	\$33.07	\$13.47	\$10.36	\$3.00	\$9.98
Other Protection	\$5.09	\$340.59	\$8.65	\$17.30	\$9.85
Sub-Total	\$302.62	\$544.07	\$228.38	\$150.68	\$197.51
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$0.80	\$5.52	\$22.23
Sanitation and Waste Removal	\$33.88	\$83.27	\$16.41	\$37.74	\$71.23
Maintenance of General Buildings and Grounds	\$26.85	\$55.38	\$41.99	\$33.66	\$6.55
Sub-Total	\$60.73	\$138.65	\$59.20	\$76.93	\$100.01
Health and Welfare					
Health	\$4.57	\$25.49	\$10.86	\$5.56	\$5.89
Mental Health and Mental Retardation	\$40.09	\$185.07	\$102.19	\$108.53	\$58.90
Welfare/Social Services	\$97.62	\$276.09	\$165.83	\$167.72	\$178.61
Sub-Total	\$142.29	\$486.65	\$278.89	\$281.81	\$243.40
Education					
Instruction	\$1,294.82	\$1,334.50	\$866.83	\$900.73	\$875.84
Administration, Attendance, and Health	\$84.01	\$101.16	\$45.62	\$26.77	\$65.80
Pupil Transportation Services	\$85.00	\$115.62	\$131.52	\$70.08	\$54.52
Operation and Maintenance Services	\$132.77	\$235.89	\$130.83	\$97.31	\$138.84
School Food Services and Other Non-Instructional Operations	\$64.57	\$97.14	\$61.92	\$58.85	\$46.81
Contributions to Community Colleges	\$0.11	\$0.15	\$0.15	\$2.49	\$0.65
Sub-Total	\$1,661.27	\$1,884.45	\$1,236.87	\$1,156.23	\$1,182.45
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$33.14	\$44.75	\$0.98	\$7.81	\$33.61
Cultural Enrichment	--	\$1.03	\$1.06	\$1.91	\$0.46
Public Libraries	\$32.45	\$27.94	\$14.43	\$16.67	\$9.45
Sub-Total	\$65.59	\$73.71	\$16.47	\$26.40	\$43.53
Community Development					
Planning and Community Development	\$26.70	\$37.26	\$38.44	\$32.43	\$39.08
Environmental Management	--	\$1.24	\$12.83	\$0.001	\$2.62
Cooperative Extension Program	\$1.82	\$7.91	\$4.35	\$1.86	\$2.26
Sub-Total	\$28.52	\$46.41	\$55.62	\$34.29	\$43.97
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,368.29	\$3,386.44	\$2,054.35	\$1,794.16	\$1,905.11

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$3.22	\$2.71	\$5.30	\$6.96	\$4.07
General and Financial Administration	\$37.74	\$72.82	\$37.83	\$30.19	\$93.44
Board of Elections	\$6.90	\$5.30	\$2.98	\$3.40	\$3.18
Sub-Total	\$47.85	\$80.83	\$46.10	\$40.55	\$100.69
Judicial Administration					
Courts	\$17.53	\$44.34	\$26.86	\$19.24	\$29.99
Commonwealth's Attorney	\$8.36	\$15.14	\$10.69	\$10.38	\$13.36
Sub-Total	\$25.89	\$59.47	\$37.54	\$29.62	\$43.35
Public Safety					
Law Enforcement and Traffic Control	\$59.89	\$96.10	\$78.71	\$73.92	\$89.46
Fire and Rescue Services	\$26.46	\$16.91	\$6.93	\$13.17	\$130.52
Correction and Detention	\$32.33	\$201.24	\$60.52	\$80.68	\$69.52
Inspections	\$3.05	\$6.16	\$4.31	\$5.34	\$12.22
Other Protection	\$8.32	\$4.58	\$13.10	\$22.13	\$28.65
Sub-Total	\$130.05	\$324.99	\$163.57	\$195.23	\$330.38
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$9.93	\$3.32	\$17.23	--	\$0.004
Sanitation and Waste Removal	\$34.58	\$76.19	\$67.08	\$72.12	\$221.54
Maintenance of General Buildings and Grounds	\$16.10	\$22.71	\$10.75	\$25.53	\$84.30
Sub-Total	\$60.61	\$102.22	\$95.06	\$97.65	\$305.84
Health and Welfare					
Health	\$9.10	\$11.27	\$10.51	\$9.87	\$35.55
Mental Health and Mental Retardation	\$126.97	\$90.40	\$89.43	\$213.05	\$60.78
Welfare/Social Services	\$103.03	\$141.92	\$173.32	\$135.97	\$79.45
Sub-Total	\$239.10	\$243.59	\$273.26	\$358.89	\$175.79
Education					
Instruction	\$804.68	\$598.16	\$1,025.87	\$886.46	\$1,079.27
Administration, Attendance, and Health	\$37.19	\$28.65	\$38.68	\$27.71	\$102.12
Pupil Transportation Services	\$69.63	\$97.50	\$56.28	\$66.04	\$83.79
Operation and Maintenance Services	\$115.16	\$142.80	\$109.62	\$112.02	\$168.22
School Food Services and Other Non-Instructional Operations	\$49.79	\$44.80	\$90.12	\$52.81	\$58.68
Contributions to Community Colleges	\$1.23	\$0.43	\$1.14	\$1.44	--
Sub-Total	\$1,077.68	\$912.34	\$1,321.71	\$1,146.48	\$1,492.08
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.88	\$12.14	\$0.65	\$12.35	\$24.75
Cultural Enrichment	\$6.19	\$1.70	\$0.12	--	\$16.67
Public Libraries	\$22.38	\$17.99	\$24.74	\$12.83	\$30.66
Sub-Total	\$42.46	\$31.84	\$25.51	\$25.18	\$72.08
Community Development					
Planning and Community Development	\$31.04	\$31.26	\$20.57	\$50.28	\$116.02
Environmental Management	\$0.56	--	--	\$0.59	\$16.34
Cooperative Extension Program	\$1.55	\$1.71	\$1.09	\$1.75	\$0.79
Sub-Total	\$33.15	\$32.97	\$21.66	\$52.62	\$133.16
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	\$3.32	--	--	--
Grand Total	\$1,656.79	\$1,791.57	\$1,984.42	\$1,946.21	\$2,653.36

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$1.03	\$5.97	\$2.66	\$23.19	\$4.72
General and Financial Administration	\$203.66	\$159.49	\$124.44	\$113.45	\$180.34
Board of Elections	\$7.19	\$8.67	\$7.33	\$8.01	\$7.15
Sub-Total	\$211.88	\$174.13	\$134.44	\$144.64	\$192.21
Judicial Administration					
Courts	\$83.29	\$21.82	\$43.02	\$64.97	\$48.99
Commonwealth's Attorney	\$19.11	\$2.08	\$23.03	\$27.45	\$14.60
Sub-Total	\$102.40	\$23.90	\$66.04	\$92.42	\$63.58
Public Safety					
Law Enforcement and Traffic Control	\$318.19	\$251.65	\$273.62	\$170.10	\$273.04
Fire and Rescue Services	\$189.59	\$14.30	\$177.43	\$19.71	\$222.19
Correction and Detention	\$80.82	\$14.39	\$148.62	\$83.99	\$182.27
Inspections	\$37.14	\$65.90	\$8.64	\$21.64	\$15.05
Other Protection	\$11.60	\$30.74	\$10.42	\$30.77	\$31.67
Sub-Total	\$637.35	\$376.97	\$618.73	\$326.21	\$724.21
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$139.90	\$177.13	\$145.18	\$188.67	\$129.68
Sanitation and Waste Removal	\$47.02	\$433.72	\$421.42	\$59.75	\$81.62
Maintenance of General Buildings and Grounds	\$62.86	\$104.44	\$19.77	\$46.96	\$27.84
Sub-Total	\$249.78	\$715.28	\$586.36	\$295.38	\$239.14
Health and Welfare					
Health	\$49.10	\$15.20	\$25.48	\$12.29	\$15.09
Mental Health and Mental Retardation	\$175.42	\$64.48	\$126.21	\$141.16	\$253.11
Welfare/Social Services	\$346.94	\$41.06	\$220.90	\$150.84	\$580.89
Sub-Total	\$571.46	\$120.74	\$372.59	\$304.28	\$849.09
Education					
Instruction	\$902.77	\$819.81	\$917.65	\$1,113.67	\$1,017.06
Administration, Attendance, and Health	\$80.01	\$101.68	\$63.71	\$68.93	\$86.68
Pupil Transportation Services	\$34.03	\$78.66	\$34.26	\$39.81	\$39.63
Operation and Maintenance Services	\$101.89	--	\$92.28	\$135.06	\$163.21
School Food Services and Other Non-Instructional Operations	\$33.30	--	\$52.97	\$56.96	\$39.85
Contributions to Community Colleges	\$0.10	\$0.03	\$2.34	\$1.07	\$0.18
Sub-Total	\$1,152.11	\$1,000.19	\$1,163.22	\$1,415.50	\$1,346.62
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$123.38	\$129.96	\$145.77	\$146.81	\$173.84
Cultural Enrichment	\$19.97	\$19.99	\$0.29	--	\$4.29
Public Libraries	\$45.01	\$28.24	\$38.96	\$22.05	\$29.07
Sub-Total	\$188.36	\$178.20	\$185.02	\$168.87	\$207.20
Community Development					
Planning and Community Development	\$95.67	\$146.75	\$62.80	\$33.45	\$80.13
Environmental Management	\$6.24	\$0.27	\$2.63	\$0.10	--
Cooperative Extension Program	--	\$0.49	--	--	\$1.01
Sub-Total	\$101.91	\$147.51	\$65.43	\$33.55	\$81.14
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,215.25	\$2,736.91	\$3,191.83	\$2,780.85	\$3,703.19

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$3.61	\$9.27	\$8.59	\$3.13	\$7.95
General and Financial Administration	\$203.62	\$121.77	\$147.22	\$73.40	\$149.79
Board of Elections	\$3.06	\$7.52	\$17.15	\$3.13	\$9.54
Sub-Total	\$210.30	\$138.56	\$172.95	\$79.67	\$167.28
Judicial Administration					
Courts	\$45.72	\$51.60	\$9.30	\$28.19	\$326.36
Commonwealth's Attorney	\$9.50	\$28.95	\$2.09	\$15.02	--
Sub-Total	\$55.22	\$80.55	\$11.39	\$43.21	\$326.36
Public Safety					
Law Enforcement and Traffic Control	\$158.01	\$258.45	\$169.48	\$169.79	\$438.30
Fire and Rescue Services	\$152.64	\$162.24	\$39.65	\$137.76	\$20.99
Correction and Detention	\$88.92	\$238.76	\$17.26	\$131.63	\$281.59
Inspections	\$12.77	\$10.40	\$16.35	\$8.82	\$17.65
Other Protection	\$4.52	\$61.35	\$88.40	\$29.70	\$7.76
Sub-Total	\$416.85	\$731.20	\$331.14	\$477.70	\$766.29
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$116.57	\$120.81	\$195.17	\$143.64	\$137.36
Sanitation and Waste Removal	\$80.13	\$68.59	\$103.85	\$75.40	\$159.20
Maintenance of General Buildings and Grounds	\$24.28	\$30.21	\$82.42	\$58.37	\$25.13
Sub-Total	\$220.98	\$219.62	\$381.44	\$277.42	\$321.68
Health and Welfare					
Health	\$28.30	\$9.37	\$12.71	\$11.23	\$10.99
Mental Health and Mental Retardation	\$55.64	\$94.81	\$140.61	\$110.46	\$189.24
Welfare/Social Services	\$107.19	\$89.89	\$194.64	\$201.84	\$280.60
Sub-Total	\$191.13	\$194.07	\$347.96	\$323.53	\$480.83
Education					
Instruction	\$1,186.87	\$1,167.02	\$1,105.76	\$1,012.29	\$996.47
Administration, Attendance, and Health	\$48.86	\$71.54	\$82.77	\$62.48	\$17.16
Pupil Transportation Services	\$68.39	\$25.30	\$44.41	\$51.33	\$34.16
Operation and Maintenance Services	\$157.43	\$131.19	\$152.14	\$212.53	\$47.71
School Food Services and Other Non-Instructional Operations	\$50.21	\$47.24	\$175.91	\$66.61	\$21.64
Contributions to Community Colleges	\$0.36	\$0.21	\$0.54	\$0.20	\$0.59
Sub-Total	\$1,512.12	\$1,442.50	\$1,561.54	\$1,405.43	\$1,117.73
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.35	\$76.20	\$197.67	\$89.52	\$32.08
Cultural Enrichment	\$1.07	\$4.11	\$58.86	\$8.32	--
Public Libraries	\$28.51	\$31.69	\$28.83	\$20.51	\$28.94
Sub-Total	\$63.93	\$112.00	\$285.36	\$118.35	\$61.03
Community Development					
Planning and Community Development	\$60.43	\$13.54	\$50.35	\$49.95	\$132.86
Environmental Management	--	\$0.26	\$0.33	--	--
Cooperative Extension Program	\$2.31	--	\$2.53	\$5.29	\$4.39
Sub-Total	\$62.74	\$13.79	\$53.21	\$55.24	\$137.25
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,733.27	\$2,932.28	\$3,144.99	\$2,780.55	\$3,378.46

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$7.54	\$11.26	\$30.86	\$12.50	\$2.26
General and Financial Administration	\$202.66	\$241.25	\$191.02	\$162.31	\$169.12
Board of Elections	\$6.97	\$11.04	\$11.20	\$6.93	\$8.46
Sub-Total	\$217.17	\$263.55	\$233.08	\$181.74	\$179.84
Judicial Administration					
Courts	\$21.81	\$44.19	\$20.33	\$68.23	\$32.30
Commonwealth's Attorney	\$1.17	\$3.19	--	\$34.51	--
Sub-Total	\$22.98	\$47.37	\$20.33	\$102.74	\$32.30
Public Safety					
Law Enforcement and Traffic Control	\$348.11	\$394.18	\$318.37	\$261.75	\$229.42
Fire and Rescue Services	\$264.23	\$120.54	\$108.24	\$180.78	\$33.33
Correction and Detention	\$20.11	\$125.67	\$71.43	\$282.68	\$7.76
Inspections	\$48.60	\$26.79	\$39.63	\$28.24	\$10.32
Other Protection	--	\$8.67	\$18.01	\$41.14	\$6.80
Sub-Total	\$681.05	\$675.86	\$555.69	\$794.59	\$287.63
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$241.97	\$194.26	\$287.30	\$152.99	\$236.14
Sanitation and Waste Removal	\$87.41	\$93.03	\$94.35	\$126.01	\$145.14
Maintenance of General Buildings and Grounds	\$42.54	\$126.37	\$107.99	\$56.61	\$10.24
Sub-Total	\$371.92	\$413.66	\$489.64	\$335.61	\$391.52
Health and Welfare					
Health	\$32.51	\$12.81	\$19.78	\$7.67	\$17.32
Mental Health and Mental Retardation	\$79.51	\$75.25	\$142.11	\$186.71	\$226.35
Welfare/Social Services	\$71.31	\$194.51	\$219.01	\$232.81	\$192.77
Sub-Total	\$183.34	\$282.57	\$380.91	\$427.20	\$436.45
Education					
Instruction	\$903.08	\$1,725.43	\$1,270.13	\$999.81	\$1,086.38
Administration, Attendance, and Health	\$86.41	\$211.10	\$95.41	\$91.59	\$66.32
Pupil Transportation Services	\$59.76	\$48.22	\$59.72	\$38.38	\$45.67
Operation and Maintenance Services	\$115.28	\$225.44	\$307.31	\$115.63	\$123.13
School Food Services and Other Non-Instructional Operations	\$53.17	\$165.36	\$76.77	\$45.50	\$83.64
Contributions to Community Colleges	\$0.09	\$1.07	--	\$0.26	\$1.50
Sub-Total	\$1,217.80	\$2,376.63	\$1,809.35	\$1,291.17	\$1,406.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$122.55	\$85.13	\$72.47	\$104.40	\$134.97
Cultural Enrichment	\$2.27	\$44.11	--	\$7.06	\$7.57
Public Libraries	\$32.65	\$145.10	\$63.44	\$47.11	\$40.48
Sub-Total	\$157.47	\$274.33	\$135.92	\$158.57	\$183.02
Community Development					
Planning and Community Development	\$115.64	\$106.26	\$142.33	\$91.80	\$120.94
Environmental Management	--	\$0.16	--	\$0.49	\$6.12
Cooperative Extension Program	\$1.11	--	--	--	\$0.70
Sub-Total	\$116.75	\$106.42	\$142.33	\$92.29	\$127.76
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	\$64.99	--	--
Grand Total	\$2,968.48	\$4,440.39	\$3,832.24	\$3,383.90	\$3,045.16

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$5.37	\$2.35	\$6.68	\$4.32	\$0.21
General and Financial Administration	\$250.88	\$48.11	\$123.12	\$120.92	\$111.64
Board of Elections	\$2.77	\$2.70	\$4.76	\$6.90	\$2.84
Sub-Total	\$259.01	\$53.17	\$134.56	\$132.14	\$114.69
Judicial Administration					
Courts	\$22.33	\$20.74	\$42.94	\$10.62	\$42.24
Commonwealth's Attorney	\$13.34	\$1.77	\$17.54	--	\$22.17
Sub-Total	\$35.67	\$22.51	\$60.48	\$10.62	\$64.41
Public Safety					
Law Enforcement and Traffic Control	\$156.42	\$131.68	\$224.21	\$119.34	\$217.34
Fire and Rescue Services	\$116.83	\$107.67	\$120.35	\$45.28	\$183.18
Correction and Detention	\$95.89	\$27.69	\$142.59	\$16.40	\$165.12
Inspections	\$14.50	\$11.44	\$12.59	\$9.73	\$11.24
Other Protection	\$22.02	\$29.32	\$13.11	\$108.19	\$4.45
Sub-Total	\$405.66	\$307.79	\$512.84	\$298.95	\$581.33
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$89.44	\$142.98	\$121.42	\$165.41	\$118.19
Sanitation and Waste Removal	\$57.77	\$36.55	\$38.85	\$106.77	\$97.49
Maintenance of General Buildings and Grounds	\$31.78	\$8.77	\$1.16	\$44.91	\$41.22
Sub-Total	\$178.99	\$188.29	\$161.43	\$317.09	\$256.90
Health and Welfare					
Health	\$19.84	\$6.49	\$6.45	\$29.87	\$11.24
Mental Health and Mental Retardation	\$142.64	\$63.77	\$90.77	\$140.96	\$173.30
Welfare/Social Services	\$182.84	\$143.63	\$193.03	\$68.63	\$408.91
Sub-Total	\$345.32	\$213.89	\$290.25	\$239.46	\$593.45
Education					
Instruction	\$970.73	\$687.55	\$1,115.23	\$583.59	\$844.26
Administration, Attendance, and Health	\$64.86	\$48.72	\$65.83	\$45.18	\$42.97
Pupil Transportation Services	\$56.75	\$34.46	\$26.94	--	\$48.06
Operation and Maintenance Services	\$132.01	\$80.05	\$172.82	\$51.18	\$117.00
School Food Services and Other Non-Instructional Operations	\$55.55	\$32.97	\$88.70	\$21.53	\$37.36
Contributions to Community Colleges	--	\$0.68	\$0.36	--	--
Sub-Total	\$1,279.90	\$884.44	\$1,469.87	\$701.49	\$1,089.64
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$94.22	\$86.75	\$71.43	\$34.30	\$77.21
Cultural Enrichment	\$76.09	\$0.94	\$0.79	--	\$20.88
Public Libraries	\$19.04	\$14.83	\$28.52	\$27.03	\$22.11
Sub-Total	\$189.35	\$102.52	\$100.74	\$61.32	\$120.19
Community Development					
Planning and Community Development	\$100.48	\$19.75	\$43.40	\$86.33	\$135.85
Environmental Management	\$0.09	--	--	--	\$0.84
Cooperative Extension Program	\$0.73	--	--	--	\$0.28
Sub-Total	\$101.30	\$19.75	\$43.40	\$86.33	\$136.97
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,795.20	\$1,792.37	\$2,773.57	\$1,847.40	\$2,957.58

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	\$10.41	\$14.07	\$4.35	\$3.56	\$5.69
General and Financial Administration	\$135.15	\$155.74	\$162.81	\$79.90	\$73.99
Board of Elections	\$5.90	\$6.28	\$5.81	\$2.31	\$2.47
Sub-Total	\$151.46	\$176.10	\$172.97	\$85.77	\$82.16
Judicial Administration					
Courts	\$15.78	\$15.54	\$66.01	\$20.75	\$23.23
Commonwealth's Attorney	\$6.23	\$5.37	\$26.66	\$13.98	\$20.09
Sub-Total	\$22.00	\$20.91	\$92.67	\$34.73	\$43.32
Public Safety					
Law Enforcement and Traffic Control	\$273.20	\$142.34	\$232.48	\$203.08	\$240.84
Fire and Rescue Services	\$57.46	\$130.73	\$114.25	\$148.63	\$146.45
Correction and Detention	\$74.50	\$38.01	\$158.63	\$111.63	\$147.21
Inspections	\$21.88	\$15.86	\$15.43	\$11.55	\$18.17
Other Protection	\$26.74	\$42.47	\$18.38	\$6.94	\$34.25
Sub-Total	\$453.77	\$369.41	\$539.16	\$481.83	\$586.92
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$134.47	\$77.95	\$219.09	\$96.75	\$149.81
Sanitation and Waste Removal	\$46.41	\$40.73	\$103.31	\$48.47	\$139.87
Maintenance of General Buildings and Grounds	\$11.28	\$70.05	\$27.15	\$34.26	\$53.51
Sub-Total	\$192.16	\$188.73	\$349.54	\$179.48	\$343.19
Health and Welfare					
Health	\$16.20	\$2.80	\$0.22	\$11.43	\$58.15
Mental Health and Mental Retardation	\$66.82	\$61.59	\$166.05	\$100.04	\$70.24
Welfare/Social Services	\$149.44	\$174.38	\$151.40	\$266.66	\$251.55
Sub-Total	\$232.46	\$238.76	\$317.66	\$378.13	\$379.94
Education					
Instruction	\$1,356.93	\$1,182.44	\$1,086.94	\$1,080.78	\$996.24
Administration, Attendance, and Health	\$99.44	\$111.89	\$207.06	\$79.62	\$44.69
Pupil Transportation Services	\$75.98	\$68.06	\$44.13	\$70.96	\$51.05
Operation and Maintenance Services	\$151.16	\$195.71	\$155.03	\$143.65	\$117.78
School Food Services and Other Non-Instructional Operations	\$50.20	\$139.38	\$63.80	\$64.62	\$80.39
Contributions to Community Colleges	--	\$0.97	\$1.01	--	\$0.03
Sub-Total	\$1,733.72	\$1,698.44	\$1,557.96	\$1,439.63	\$1,290.17
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$42.50	\$80.01	\$45.07	\$93.50	\$71.09
Cultural Enrichment	\$28.49	--	--	\$10.94	\$68.50
Public Libraries	\$41.30	\$38.17	\$28.29	\$21.09	\$27.21
Sub-Total	\$112.29	\$118.19	\$73.35	\$125.53	\$166.79
Community Development					
Planning and Community Development	\$48.83	\$10.29	\$164.73	\$100.59	\$71.81
Environmental Management	\$0.12	--	--	\$0.18	\$4.20
Cooperative Extension Program	\$4.61	\$4.23	\$0.62	\$1.22	--
Sub-Total	\$53.57	\$14.52	\$165.35	\$101.99	\$76.01
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$2,951.42	\$2,825.05	\$3,268.67	\$2,827.09	\$2,968.50

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$4.26	\$8.00	\$5.61	\$6.03	\$5.10
General and Financial Administration	\$181.51	\$92.96	\$100.99	\$118.94	\$107.49
Board of Elections	\$14.64	\$3.99	\$8.50	\$3.72	\$5.64
Sub-Total	\$200.41	\$104.96	\$115.10	\$128.70	\$118.24
Judicial Administration					
Courts	\$60.40	\$58.50	\$15.61	\$37.93	\$40.58
Commonwealth's Attorney	\$4.67	\$26.31	--	\$16.50	\$21.45
Sub-Total	\$65.08	\$84.81	\$15.61	\$54.43	\$62.03
Public Safety					
Law Enforcement and Traffic Control	\$300.29	\$234.88	\$143.51	\$197.46	\$194.74
Fire and Rescue Services	\$34.16	\$150.70	\$161.12	\$176.72	\$75.59
Correction and Detention	\$180.23	\$240.13	\$23.61	\$149.61	\$49.90
Inspections	\$13.61	\$0.60	\$9.59	\$7.30	\$7.75
Other Protection	\$4.12	\$4.57	\$10.40	\$23.67	\$4.77
Sub-Total	\$532.41	\$630.88	\$348.23	\$554.77	\$332.75
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$231.97	\$126.63	\$87.31	\$76.24	\$162.66
Sanitation and Waste Removal	\$96.14	\$32.41	\$38.80	\$167.68	\$72.95
Maintenance of General Buildings and Grounds	\$37.89	\$116.49	\$247.81	\$65.56	\$11.24
Sub-Total	\$365.99	\$275.53	\$373.93	\$309.49	\$246.85
Health and Welfare					
Health	\$11.68	\$20.53	\$19.22	\$15.91	\$4.87
Mental Health and Mental Retardation	\$153.92	\$94.94	\$62.43	\$76.15	\$117.08
Welfare/Social Services	\$245.31	\$354.11	\$29.06	\$214.09	\$117.53
Sub-Total	\$410.91	\$469.57	\$110.71	\$306.15	\$239.47
Education					
Instruction	\$1,157.26	\$1,053.28	\$1,194.33	\$960.09	\$631.26
Administration, Attendance, and Health	\$83.55	\$96.38	\$113.37	\$62.31	\$46.07
Pupil Transportation Services	\$43.88	\$56.10	\$61.35	\$63.04	\$15.09
Operation and Maintenance Services	\$166.90	\$148.84	\$209.47	\$157.18	\$66.48
School Food Services and Other Non-Instructional Operations	\$64.05	\$67.39	\$21.71	\$64.63	\$32.10
Contributions to Community Colleges	\$3.86	\$0.19	--	--	--
Sub-Total	\$1,519.50	\$1,422.17	\$1,600.23	\$1,307.25	\$791.01
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$77.13	\$50.68	\$66.39	\$92.46	\$65.80
Cultural Enrichment	\$3.22	--	--	\$22.98	\$2.58
Public Libraries	\$16.44	\$23.58	\$45.63	\$18.86	\$34.18
Sub-Total	\$96.79	\$74.26	\$112.02	\$134.30	\$102.56
Community Development					
Planning and Community Development	\$1,158.11	\$133.22	\$57.61	\$51.98	\$23.48
Environmental Management	--	\$0.20	--	--	\$2.34
Cooperative Extension Program	--	\$0.93	--	--	--
Sub-Total	\$1,158.11	\$134.35	\$57.61	\$51.98	\$25.82
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$4,349.20	\$3,196.54	\$2,733.44	\$2,847.06	\$1,918.73

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Richmond City	Roanoke City	Salem City	Staunton City	Suffolk City
General Government Administration					
Legislative	\$8.13	\$6.97	\$10.81	\$8.15	\$5.46
General and Financial Administration	\$243.51	\$86.20	\$113.41	\$108.98	\$85.34
Board of Elections	\$3.75	\$3.44	\$7.47	\$3.57	\$2.58
Sub-Total	\$255.39	\$96.61	\$131.69	\$120.70	\$93.37
Judicial Administration					
Courts	\$53.48	\$35.30	\$42.20	\$34.25	\$45.97
Commonwealth's Attorney	\$20.45	\$15.03	\$11.85	\$14.73	\$17.59
Sub-Total	\$73.93	\$50.33	\$54.06	\$48.99	\$63.56
Public Safety					
Law Enforcement and Traffic Control	\$336.76	\$170.51	\$231.61	\$178.39	\$152.24
Fire and Rescue Services	\$192.94	\$172.21	\$182.06	\$80.38	\$152.36
Correction and Detention	\$145.45	\$116.58	\$33.89	\$74.87	\$70.65
Inspections	\$19.94	\$7.71	\$17.14	\$14.60	\$21.97
Other Protection	\$5.22	\$50.01	\$21.16	\$3.36	\$24.40
Sub-Total	\$700.32	\$517.01	\$485.86	\$351.61	\$421.62
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$161.74	\$91.48	\$169.33	\$148.31	\$43.08
Sanitation and Waste Removal	\$73.14	\$79.00	\$162.83	\$73.01	\$105.76
Maintenance of General Buildings and Grounds	\$44.30	\$95.84	\$45.03	\$60.90	\$38.23
Sub-Total	\$279.18	\$266.31	\$377.20	\$282.22	\$187.07
Health and Welfare					
Health	\$63.24	\$12.13	\$10.45	\$9.74	\$53.26
Mental Health and Mental Retardation	\$147.68	\$134.09	\$111.18	\$253.08	\$96.25
Welfare/Social Services	\$399.04	\$323.64	\$47.15	\$174.77	\$146.79
Sub-Total	\$609.95	\$469.87	\$168.77	\$437.59	\$296.30
Education					
Instruction	\$1,054.93	\$990.15	\$1,025.89	\$883.14	\$994.97
Administration, Attendance, and Health	\$74.74	\$47.82	\$49.12	\$55.62	\$68.13
Pupil Transportation Services	\$58.04	\$49.58	\$34.84	\$31.32	\$94.28
Operation and Maintenance Services	\$163.28	\$157.02	\$90.27	\$69.45	\$132.81
School Food Services and Other Non-Instructional Operations	\$48.96	\$53.88	\$57.33	\$36.95	\$60.94
Contributions to Community Colleges	--	--	--	\$0.13	--
Sub-Total	\$1,399.94	\$1,298.45	\$1,257.45	\$1,076.62	\$1,351.14
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$66.86	\$36.96	\$144.35	\$78.42	\$39.63
Cultural Enrichment	\$73.62	\$3.46	\$8.92	\$1.36	\$0.33
Public Libraries	\$26.60	\$25.80	\$33.55	\$41.07	\$16.06
Sub-Total	\$167.08	\$66.23	\$186.82	\$120.84	\$56.03
Community Development					
Planning and Community Development	\$46.28	\$72.90	\$30.30	\$182.96	\$87.62
Environmental Management	\$3.28	\$1.60	--	\$3.25	--
Cooperative Extension Program	--	\$0.41	\$0.55	\$0.09	\$0.90
Sub-Total	\$49.57	\$74.92	\$30.84	\$186.30	\$88.52
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	\$3,535.36	\$2,839.72	\$2,692.69	\$2,624.87	\$2,557.60

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 2.2

Per Capita Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.26	\$5.91	\$15.18	\$4.61
General and Financial Administration	\$62.96	\$100.66	\$137.90	\$97.47
Board of Elections	\$2.33	\$4.08	\$8.40	\$10.13
Sub-Total	\$67.55	\$110.65	\$161.48	\$112.21
Judicial Administration				
Courts	\$12.38	\$36.57	\$22.21	\$42.14
Commonwealth's Attorney	\$11.91	\$16.89	--	\$20.68
Sub-Total	\$24.29	\$53.46	\$22.21	\$62.82
Public Safety				
Law Enforcement and Traffic Control	\$175.07	\$175.86	\$236.00	\$198.84
Fire and Rescue Services	\$83.80	\$92.49	\$180.27	\$115.00
Correction and Detention	\$54.27	\$91.63	\$113.22	\$152.95
Inspections	\$3.57	\$12.20	\$24.62	\$15.45
Other Protection	\$8.09	\$45.57	\$1.57	\$38.29
Sub-Total	\$324.80	\$417.74	\$555.68	\$520.54
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$142.93	\$138.61	\$116.96	\$139.21
Sanitation and Waste Removal	\$63.77	\$165.70	\$41.11	\$44.85
Maintenance of General Buildings and Grounds	\$69.25	\$47.22	\$185.61	\$57.70
Sub-Total	\$275.96	\$351.53	\$343.68	\$241.75
Health and Welfare				
Health	\$5.45	\$8.54	\$15.95	\$7.95
Mental Health and Mental Retardation	\$73.50	\$182.11	\$103.57	\$73.64
Welfare/Social Services	\$95.57	\$115.43	\$120.35	\$234.71
Sub-Total	\$174.52	\$306.08	\$239.87	\$316.30
Education				
Instruction	\$1,077.85	\$909.13	\$436.39	\$1,212.55
Administration, Attendance, and Health	\$42.88	\$71.52	\$37.87	\$75.17
Pupil Transportation Services	\$58.01	\$29.16	\$33.56	\$38.68
Operation and Maintenance Services	\$165.04	\$151.28	\$58.79	\$89.81
School Food Services and Other Non-Instructional Operations	\$48.79	\$49.62	\$19.73	\$51.62
Contributions to Community Colleges	\$0.01	\$0.76	--	\$0.70
Sub-Total	\$1,392.58	\$1,211.48	\$586.34	\$1,468.52
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$50.64	\$69.23	\$89.36	\$73.59
Cultural Enrichment	\$17.17	\$3.18	\$9.72	\$1.63
Public Libraries	\$32.70	\$40.76	\$65.28	\$23.69
Sub-Total	\$100.51	\$113.17	\$164.35	\$98.91
Community Development				
Planning and Community Development	\$127.86	\$26.09	\$216.92	\$66.65
Environmental Management	\$0.15	\$6.38	--	\$4.36
Cooperative Extension Program	\$0.66	--	--	--
Sub-Total	\$128.66	\$32.48	\$216.92	\$71.01
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$2,488.87	\$2,596.59	\$2,290.54	\$2,892.05

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, 2004](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia Cities & Counties, 2001-2004" (electronic dataset), January 28, 2005.

Table 3.1

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Jurisdictional Class  
for  
Counties and Cities in Virginia  
FY 2004

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.21%	0.17%	0.20%
General and Financial Administration	3.52%	4.56%	3.90%
Board of Elections	0.18%	0.13%	0.16%
Sub-Total	3.91%	4.87%	4.26%
Judicial Administration			
Courts	1.24%	1.22%	1.23%
Commonwealth's Attorney	0.39%	0.52%	0.44%
Sub-Total	1.64%	1.74%	1.67%
Public Safety			
Law Enforcement and Traffic Control	5.22%	7.51%	6.06%
Fire and Rescue Services	3.83%	4.92%	4.23%
Correction and Detention	2.93%	3.69%	3.21%
Inspections	0.58%	0.50%	0.55%
Other Protection	0.80%	0.61%	0.73%
Sub-Total	13.36%	17.23%	14.78%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.94%	4.52%	2.25%
Sanitation and Waste Removal	2.32%	2.95%	2.55%
Maintenance of General Buildings and Grounds	1.34%	1.82%	1.52%
Sub-Total	4.61%	9.28%	6.32%
Health and Welfare			
Health	1.07%	0.88%	1.00%
Mental Health and Mental Retardation	3.72%	3.73%	3.72%
Welfare/Social Services	6.31%	7.57%	6.77%
Sub-Total	11.10%	12.17%	11.49%
Education			
Instruction	44.87%	36.02%	41.63%
Administration, Attendance, and Health	2.60%	2.18%	2.44%
Pupil Transportation Services	3.38%	1.93%	2.85%
Operation and Maintenance Services	5.93%	4.99%	5.58%
School Food Services and Other Non-Instructional Operations	2.38%	1.93%	2.22%
Contributions to Community Colleges	0.02%	0.005%	0.02%
Sub-Total	59.17%	47.06%	54.74%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.82%	2.56%	2.09%
Cultural Enrichment	0.13%	0.90%	0.41%
Public Libraries	1.15%	1.01%	1.10%
Sub-Total	3.10%	4.47%	3.60%
Community Development			
Planning and Community Development	2.89%	3.08%	2.96%
Environmental Management	0.14%	0.05%	0.11%
Cooperative Extension Program	0.07%	0.03%	0.05%
Sub-Total	3.10%	3.16%	3.12%
Nondepartmental <sup>1</sup>			
Sub-Total	0.02%	0.01%	0.02%
Grand Total	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/2  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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%	0.19%	0.18%	1.23%	0.41%
General and Financial Administration	2.72%	2.82%	3.37%	5.37%	2.07%
Board of Elections	0.23%	0.16%	0.43%	0.32%	0.50%
Sub-Total	3.34%	3.17%	3.99%	6.92%	2.97%
Judicial Administration					
Courts	1.14%	1.54%	1.82%	2.05%	1.63%
Commonwealth's Attorney	0.37%	0.28%	0.67%	0.80%	1.05%
Sub-Total	1.50%	1.82%	2.49%	2.85%	2.68%
Public Safety					
Law Enforcement and Traffic Control	1.87%	4.50%	3.16%	3.96%	4.17%
Fire and Rescue Services	3.31%	4.18%	1.64%	0.61%	2.10%
Correction and Detention	2.31%	2.62%	2.82%	4.90%	2.92%
Inspections	0.21%	0.40%	0.33%	0.39%	0.27%
Other Protection	1.15%	0.73%	1.64%	0.42%	2.42%
Sub-Total	8.85%	12.44%	9.58%	10.28%	11.87%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.30%	1.26%	--	0.02%	0.03%
Sanitation and Waste Removal	5.70%	0.37%	4.54%	1.24%	2.08%
Maintenance of General Buildings and Grounds	0.90%	1.05%	1.38%	2.14%	1.24%
Sub-Total	6.90%	2.68%	5.92%	3.40%	3.35%
Health and Welfare					
Health	0.64%	0.37%	0.31%	0.43%	0.50%
Mental Health and Mental Retardation	6.12%	2.89%	7.49%	7.41%	4.65%
Welfare/Social Services	8.29%	7.63%	7.38%	5.40%	5.37%
Sub-Total	15.06%	10.89%	15.18%	13.25%	10.51%
Education					
Instruction	46.30%	45.00%	42.00%	44.95%	49.71%
Administration, Attendance, and Health	2.96%	3.15%	3.20%	3.69%	2.55%
Pupil Transportation Services	3.43%	3.38%	3.79%	3.73%	5.16%
Operation and Maintenance Services	5.57%	4.96%	8.63%	6.10%	5.22%
School Food Services and Other Non-Instructional Operations	2.89%	1.74%	2.60%	2.60%	2.63%
Contributions to Community Colleges	0.06%	0.01%	0.02%	0.004%	0.002%
Sub-Total	61.21%	58.23%	60.25%	61.07%	65.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.69%	1.31%	1.32%	0.61%	0.62%
Cultural Enrichment	0.08%	0.23%	0.03%	--	--
Public Libraries	0.49%	1.32%	0.46%	0.60%	1.27%
Sub-Total	1.26%	2.86%	1.81%	1.22%	1.89%
Community Development					
Planning and Community Development	1.31%	7.81%	0.50%	0.68%	1.32%
Environmental Management	0.42%	0.03%	0.005%	0.13%	0.02%
Cooperative Extension Program	0.15%	0.08%	0.06%	0.20%	0.12%
Sub-Total	1.88%	7.92%	0.56%	1.01%	1.46%
Nondepartmental/1					
Sub-Total	--	--	0.23%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Appomattox County	Arlington County	Augusta County	Bath County	Bedford County
General Government Administration					
Legislative	0.43%	0.12%	0.14%	0.62%	0.14%
General and Financial Administration	3.37%	3.85%	2.51%	3.95%	1.70%
Board of Elections	0.38%	0.10%	0.13%	0.75%	0.12%
Sub-Total	4.18%	4.08%	2.79%	5.32%	1.96%
Judicial Administration					
Courts	1.50%	1.32%	0.62%	1.45%	1.52%
Commonwealth's Attorney	0.75%	0.51%	0.42%	0.53%	0.43%
Sub-Total	2.25%	1.84%	1.04%	1.97%	1.95%
Public Safety					
Law Enforcement and Traffic Control	8.21%	6.97%	3.09%	5.60%	4.53%
Fire and Rescue Services	0.44%	5.32%	2.73%	3.27%	2.46%
Correction and Detention	0.77%	4.04%	2.97%	0.71%	2.34%
Inspections	0.28%	0.49%	0.31%	0.32%	0.41%
Other Protection	0.40%	0.82%	0.99%	0.47%	0.19%
Sub-Total	10.10%	17.65%	10.08%	10.37%	9.93%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	4.21%	0.15%	--	--
Sanitation and Waste Removal	2.61%	1.84%	1.00%	5.34%	5.35%
Maintenance of General Buildings and Grounds	0.79%	0.64%	0.85%	1.05%	0.93%
Sub-Total	3.40%	6.69%	2.00%	6.38%	6.27%
Health and Welfare					
Health	0.44%	3.85%	0.39%	0.42%	0.39%
Mental Health and Mental Retardation	3.76%	3.42%	3.90%	4.71%	2.23%
Welfare/Social Services	5.39%	10.25%	7.75%	3.96%	9.04%
Sub-Total	9.60%	17.52%	12.03%	9.09%	11.67%
Education					
Instruction	51.70%	32.94%	55.05%	42.14%	45.83%
Administration, Attendance, and Health	2.90%	2.87%	2.48%	2.46%	2.05%
Pupil Transportation Services	4.18%	1.29%	3.61%	5.38%	4.96%
Operation and Maintenance Services	5.61%	3.62%	5.35%	7.11%	5.61%
School Food Services and Other Non-Instructional Operations	3.08%	2.43%	2.73%	3.37%	3.38%
Contributions to Community Colleges	0.44%	0.004%	0.004%	0.02%	0.10%
Sub-Total	67.92%	43.16%	69.23%	60.48%	61.94%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.77%	4.32%	1.02%	2.14%	0.92%
Cultural Enrichment	--	0.41%	0.07%	--	0.09%
Public Libraries	0.56%	1.94%	0.88%	1.54%	1.18%
Sub-Total	1.33%	6.66%	1.97%	3.68%	2.19%
Community Development					
Planning and Community Development	0.88%	2.40%	0.71%	1.73%	3.76%
Environmental Management	0.19%	--	0.08%	0.76%	0.27%
Cooperative Extension Program	0.16%	--	0.07%	0.21%	0.06%
Sub-Total	1.23%	2.40%	0.86%	2.71%	4.09%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.33%	0.27%	0.62%	0.57%	0.30%
General and Financial Administration	3.83%	2.97%	2.49%	1.74%	3.61%
Board of Elections	0.50%	0.22%	0.28%	0.57%	0.30%
Sub-Total	4.66%	3.46%	3.39%	2.87%	4.21%
Judicial Administration					
Courts	1.36%	1.61%	1.14%	1.12%	1.61%
Commonwealth's Attorney	0.63%	0.70%	0.74%	0.57%	0.52%
Sub-Total	1.99%	2.31%	1.88%	1.69%	2.13%
Public Safety					
Law Enforcement and Traffic Control	3.82%	5.08%	3.45%	3.10%	4.93%
Fire and Rescue Services	0.71%	1.80%	1.22%	0.54%	1.08%
Correction and Detention	1.90%	2.00%	3.24%	2.78%	4.02%
Inspections	0.38%	0.46%	0.33%	0.19%	0.31%
Other Protection	4.45%	2.49%	1.31%	0.65%	0.39%
Sub-Total	11.27%	11.83%	9.55%	7.26%	10.71%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.08%	5.55%	0.01%
Sanitation and Waste Removal	8.30%	1.83%	1.56%	3.90%	2.61%
Maintenance of General Buildings and Grounds	1.41%	0.80%	1.34%	1.28%	1.19%
Sub-Total	9.71%	2.63%	2.98%	10.74%	3.82%
Health and Welfare					
Health	0.51%	0.50%	0.36%	0.37%	0.33%
Mental Health and Mental Retardation	5.65%	1.79%	5.20%	9.84%	2.53%
Welfare/Social Services	6.23%	4.93%	7.62%	12.78%	7.05%
Sub-Total	12.39%	7.21%	13.18%	22.99%	9.91%
Education					
Instruction	39.36%	51.58%	46.43%	36.25%	50.22%
Administration, Attendance, and Health	3.31%	2.39%	5.43%	1.50%	3.09%
Pupil Transportation Services	3.88%	3.76%	4.52%	3.12%	4.75%
Operation and Maintenance Services	5.09%	7.34%	6.33%	6.27%	6.74%
School Food Services and Other Non-Instructional Operations	2.67%	2.98%	3.49%	2.43%	2.98%
Contributions to Community Colleges	0.07%	0.02%	0.02%	0.37%	0.08%
Sub-Total	54.37%	68.08%	66.22%	49.96%	67.86%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.12%	1.46%	0.05%	0.81%	0.27%
Cultural Enrichment	--	0.05%	0.12%	--	0.02%
Public Libraries	0.85%	1.52%	0.91%	0.77%	0.55%
Sub-Total	0.97%	3.03%	1.09%	1.58%	0.84%
Community Development					
Planning and Community Development	4.19%	1.30%	1.42%	2.66%	0.38%
Environmental Management	0.07%	0.06%	0.12%	0.16%	0.02%
Cooperative Extension Program	0.38%	0.10%	0.18%	0.08%	0.10%
Sub-Total	4.64%	1.45%	1.72%	2.90%	0.51%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.09%	0.28%	0.51%	0.29%	0.26%
General and Financial Administration	2.33%	3.58%	2.73%	7.77%	2.53%
Board of Elections	0.14%	0.20%	0.09%	0.30%	0.61%
Sub-Total	2.56%	4.06%	3.33%	8.37%	3.39%
Judicial Administration					
Courts	1.22%	0.57%	1.48%	2.37%	1.47%
Commonwealth's Attorney	0.49%	0.35%	0.53%	0.52%	0.54%
Sub-Total	1.71%	0.92%	2.02%	2.89%	2.00%
Public Safety					
Law Enforcement and Traffic Control	3.14%	4.74%	2.53%	3.34%	4.32%
Fire and Rescue Services	1.33%	2.86%	1.93%	0.87%	1.52%
Correction and Detention	3.76%	4.89%	3.03%	3.05%	2.84%
Inspections	0.24%	0.50%	0.20%	0.63%	0.04%
Other Protection	1.14%	1.32%	0.63%	1.48%	0.74%
Sub-Total	9.62%	14.31%	8.32%	9.37%	9.46%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.09%	0.74%	--	--	--
Sanitation and Waste Removal	1.27%	2.43%	0.97%	1.56%	2.04%
Maintenance of General Buildings and Grounds	1.59%	1.83%	1.21%	3.42%	1.03%
Sub-Total	2.96%	5.00%	2.18%	4.98%	3.07%
Health and Welfare					
Health	0.38%	0.73%	0.38%	0.46%	0.30%
Mental Health and Mental Retardation	4.16%	4.71%	12.14%	0.58%	7.79%
Welfare/Social Services	8.74%	5.85%	6.49%	7.94%	8.96%
Sub-Total	13.27%	11.28%	19.01%	8.97%	17.05%
Education					
Instruction	51.31%	46.45%	47.80%	42.96%	45.20%
Administration, Attendance, and Health	2.69%	2.16%	2.16%	3.70%	2.71%
Pupil Transportation Services	3.72%	4.32%	4.25%	4.25%	3.51%
Operation and Maintenance Services	5.90%	5.32%	5.39%	7.71%	8.87%
School Food Services and Other Non-Instructional Operations	3.07%	2.85%	3.49%	2.39%	3.10%
Contributions to Community Colleges	--	0.05%	0.05%	0.01%	0.02%
Sub-Total	66.69%	61.15%	63.15%	61.02%	63.40%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.80%	0.65%	0.39%	1.83%	0.05%
Cultural Enrichment	0.004%	--	--	0.13%	0.15%
Public Libraries	0.88%	0.34%	0.43%	0.37%	0.80%
Sub-Total	1.68%	0.99%	0.82%	2.33%	1.01%
Community Development					
Planning and Community Development	1.42%	2.06%	1.06%	1.75%	0.20%
Environmental Management	0.01%	0.08%	0.02%	0.07%	0.32%
Cooperative Extension Program	0.07%	0.13%	0.10%	0.26%	0.09%
Sub-Total	1.51%	2.28%	1.17%	2.07%	0.62%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/2  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	0.10%	0.23%	0.64%	0.26%	0.31%
General and Financial Administration	3.10%	4.38%	4.23%	2.70%	3.54%
Board of Elections	0.09%	0.26%	0.64%	0.15%	0.35%
Sub-Total	3.28%	4.87%	5.51%	3.12%	4.20%
Judicial Administration					
Courts	1.37%	0.60%	2.10%	1.55%	1.69%
Commonwealth's Attorney	0.45%	0.68%	0.74%	0.62%	0.39%
Sub-Total	1.82%	1.28%	2.83%	2.17%	2.08%
Public Safety					
Law Enforcement and Traffic Control	7.09%	4.43%	5.43%	5.07%	3.31%
Fire and Rescue Services	5.63%	1.35%	0.40%	0.98%	2.29%
Correction and Detention	4.28%	2.58%	--	2.86%	5.57%
Inspections	0.71%	0.71%	0.46%	0.83%	0.34%
Other Protection	0.22%	1.08%	2.85%	1.74%	0.83%
Sub-Total	17.93%	10.15%	9.15%	11.48%	12.35%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.83%	--	--	--	--
Sanitation and Waste Removal	2.60%	1.18%	6.33%	3.35%	2.32%
Maintenance of General Buildings and Grounds	0.70%	2.48%	1.22%	1.01%	1.78%
Sub-Total	4.13%	3.66%	7.55%	4.35%	4.11%
Health and Welfare					
Health	0.33%	0.66%	0.36%	0.33%	0.39%
Mental Health and Mental Retardation	3.94%	2.25%	3.07%	4.29%	3.81%
Welfare/Social Services	3.73%	7.91%	11.15%	11.94%	8.27%
Sub-Total	7.99%	10.82%	14.58%	16.56%	12.47%
Education					
Instruction	46.21%	48.34%	43.25%	46.36%	42.28%
Administration, Attendance, and Health	2.42%	2.85%	2.59%	2.54%	3.75%
Pupil Transportation Services	2.64%	3.16%	2.68%	2.86%	4.63%
Operation and Maintenance Services	7.20%	6.46%	7.91%	5.63%	9.34%
School Food Services and Other Non-Instructional Operations	2.09%	2.14%	2.41%	2.45%	2.96%
Contributions to Community Colleges	--	0.27%	0.003%	0.01%	0.01%
Sub-Total	60.57%	63.21%	58.84%	59.85%	62.97%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.11%	2.24%	--	0.44%	0.15%
Cultural Enrichment	0.02%	0.004%	--	--	--
Public Libraries	1.11%	0.81%	0.03%	0.86%	0.28%
Sub-Total	2.24%	3.05%	0.03%	1.30%	0.43%
Community Development					
Planning and Community Development	1.99%	2.57%	1.28%	0.97%	1.19%
Environmental Management	--	0.07%	0.05%	0.04%	0.03%
Cooperative Extension Program	0.05%	0.32%	0.18%	0.16%	0.18%
Sub-Total	2.04%	2.96%	1.51%	1.17%	1.40%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004  
 [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	0.66%	0.15%	1.90%	0.13%	0.26%
General and Financial Administration	2.01%	2.72%	3.21%	3.27%	4.85%
Board of Elections	0.28%	0.17%	0.30%	0.21%	0.20%
Sub-Total	2.95%	3.03%	5.41%	3.60%	5.31%
Judicial Administration					
Courts	1.85%	1.15%	1.55%	0.99%	1.85%
Commonwealth's Attorney	0.53%	0.26%	0.79%	0.08%	0.45%
Sub-Total	2.38%	1.42%	2.34%	1.07%	2.30%
Public Safety					
Law Enforcement and Traffic Control	2.45%	3.69%	3.54%	6.23%	4.20%
Fire and Rescue Services	0.62%	3.26%	0.80%	4.86%	2.45%
Correction and Detention	2.90%	2.26%	8.05%	1.97%	1.52%
Inspections	0.32%	0.44%	0.50%	0.45%	0.44%
Other Protection	4.37%	0.90%	0.90%	0.64%	0.69%
Sub-Total	10.66%	10.55%	13.79%	14.14%	9.30%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.24%	0.07%	--	0.65%	--
Sanitation and Waste Removal	3.72%	3.67%	4.56%	2.63%	4.70%
Maintenance of General Buildings and Grounds	0.64%	2.19%	1.39%	1.33%	6.29%
Sub-Total	6.60%	5.93%	5.95%	4.60%	10.99%
Health and Welfare					
Health	0.44%	0.34%	0.47%	2.17%	0.25%
Mental Health and Mental Retardation	4.64%	2.67%	4.29%	3.87%	3.25%
Welfare/Social Services	9.22%	5.44%	6.64%	6.71%	4.37%
Sub-Total	14.31%	8.45%	11.39%	12.76%	7.87%
Education					
Instruction	36.75%	51.07%	43.22%	43.77%	47.22%
Administration, Attendance, and Health	3.40%	2.33%	3.16%	2.12%	2.07%
Pupil Transportation Services	4.58%	5.33%	4.11%	2.64%	3.12%
Operation and Maintenance Services	8.15%	7.16%	6.44%	5.96%	4.58%
School Food Services and Other Non-Instructional Operations	3.41%	2.61%	2.34%	1.80%	2.20%
Contributions to Community Colleges	0.21%	0.01%	0.02%	0.005%	0.03%
Sub-Total	56.50%	68.52%	59.29%	56.29%	59.22%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.23%	0.47%	0.78%	2.40%	1.41%
Cultural Enrichment	--	--	0.05%	0.25%	0.01%
Public Libraries	0.97%	0.62%	0.49%	1.06%	1.02%
Sub-Total	1.19%	1.09%	1.33%	3.71%	2.44%
Community Development					
Planning and Community Development	5.25%	0.85%	0.07%	3.62%	2.25%
Environmental Management	--	0.16%	0.27%	0.21%	0.22%
Cooperative Extension Program	0.17%	--	0.16%	0.002%	0.08%
Sub-Total	5.42%	1.01%	0.50%	3.83%	2.56%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.19%	0.28%	0.33%	0.15%	0.32%
General and Financial Administration	3.18%	2.80%	2.57%	3.26%	2.80%
Board of Elections	0.36%	0.26%	0.16%	0.10%	0.30%
Sub-Total	3.74%	3.34%	3.05%	3.51%	3.42%
Judicial Administration					
Courts	0.60%	2.79%	1.72%	0.99%	1.25%
Commonwealth's Attorney	0.71%	0.50%	0.62%	0.58%	0.55%
Sub-Total	1.31%	3.29%	2.35%	1.57%	1.81%
Public Safety					
Law Enforcement and Traffic Control	3.17%	2.07%	3.68%	4.27%	3.92%
Fire and Rescue Services	4.17%	1.45%	--	3.06%	1.62%
Correction and Detention	2.40%	2.69%	2.31%	2.44%	3.29%
Inspections	0.33%	0.45%	0.32%	0.57%	0.53%
Other Protection	1.13%	1.65%	3.27%	0.50%	0.72%
Sub-Total	11.20%	8.30%	9.57%	10.84%	10.09%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.0001%	0.16%	0.01%
Sanitation and Waste Removal	4.49%	1.38%	1.77%	3.86%	0.40%
Maintenance of General Buildings and Grounds	0.87%	1.91%	0.87%	0.25%	1.08%
Sub-Total	5.37%	3.29%	2.64%	4.27%	1.49%
Health and Welfare					
Health	0.46%	0.53%	0.33%	0.21%	0.43%
Mental Health and Mental Retardation	6.31%	2.00%	2.13%	1.48%	5.57%
Welfare/Social Services	6.33%	8.22%	8.38%	4.76%	6.02%
Sub-Total	13.11%	10.76%	10.83%	6.45%	12.02%
Education					
Instruction	46.32%	52.07%	48.81%	52.10%	49.23%
Administration, Attendance, and Health	2.16%	2.58%	1.89%	3.20%	3.01%
Pupil Transportation Services	4.86%	4.43%	4.86%	4.15%	3.93%
Operation and Maintenance Services	5.42%	6.20%	8.19%	6.21%	6.73%
School Food Services and Other Non-Instructional Operations	2.45%	2.99%	3.16%	2.27%	3.17%
Contributions to Community Colleges	0.02%	0.04%	0.02%	0.03%	0.02%
Sub-Total	61.23%	68.32%	66.93%	67.96%	66.09%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.15%	1.29%	0.91%	2.21%	2.02%
Cultural Enrichment	0.04%	0.03%	--	--	0.22%
Public Libraries	1.00%	0.54%	0.22%	0.94%	0.12%
Sub-Total	1.19%	1.86%	1.13%	3.14%	2.36%
Community Development					
Planning and Community Development	2.50%	0.71%	3.42%	2.03%	2.53%
Environmental Management	0.04%	0.01%	0.004%	0.12%	0.03%
Cooperative Extension Program	0.32%	0.12%	0.07%	0.10%	0.17%
Sub-Total	2.87%	0.84%	3.49%	2.25%	2.73%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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%	1.35%	0.26%	0.19%	0.72%
General and Financial Administration	3.37%	5.90%	1.48%	2.73%	2.87%
Board of Elections	0.16%	0.28%	0.31%	0.24%	0.43%
Sub-Total	3.75%	7.53%	2.05%	3.16%	4.01%
Judicial Administration					
Courts	2.01%	2.14%	1.88%	1.65%	3.31%
Commonwealth's Attorney	0.58%	0.94%	0.70%	0.29%	2.52%
Sub-Total	2.59%	3.07%	2.58%	1.94%	5.83%
Public Safety					
Law Enforcement and Traffic Control	4.29%	3.24%	2.80%	4.78%	6.39%
Fire and Rescue Services	3.14%	3.49%	0.63%	1.45%	1.24%
Correction and Detention	2.87%	2.37%	3.24%	2.51%	5.62%
Inspections	0.78%	1.13%	0.29%	0.70%	0.79%
Other Protection	0.35%	1.21%	0.63%	0.33%	5.99%
Sub-Total	11.43%	11.45%	7.59%	9.77%	20.03%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.44%	1.30%	--	--	0.10%
Sanitation and Waste Removal	0.05%	2.50%	4.12%	2.47%	6.50%
Maintenance of General Buildings and Grounds	1.68%	1.14%	0.59%	2.24%	3.56%
Sub-Total	2.17%	4.94%	4.70%	4.71%	10.16%
Health and Welfare					
Health	0.57%	0.51%	0.51%	1.17%	0.42%
Mental Health and Mental Retardation	4.61%	6.01%	9.01%	2.94%	9.12%
Welfare/Social Services	4.27%	8.14%	8.93%	6.92%	6.87%
Sub-Total	9.45%	14.66%	18.45%	11.03%	16.42%
Education					
Instruction	48.65%	41.14%	44.75%	51.67%	19.74%
Administration, Attendance, and Health	2.66%	2.29%	1.78%	4.01%	2.57%
Pupil Transportation Services	4.54%	4.47%	4.78%	3.48%	5.12%
Operation and Maintenance Services	6.86%	6.05%	5.70%	4.80%	7.15%
School Food Services and Other Non-Instructional Operations	2.44%	2.15%	4.61%	2.30%	3.24%
Contributions to Community Colleges	0.60%	--	0.05%	0.04%	0.17%
Sub-Total	65.75%	56.10%	61.67%	66.29%	37.99%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.00%	0.98%	0.50%	0.30%	0.68%
Cultural Enrichment	0.09%	0.04%	0.01%	--	0.06%
Public Libraries	0.86%	--	1.01%	0.71%	0.96%
Sub-Total	1.95%	1.02%	1.51%	1.01%	1.70%
Community Development					
Planning and Community Development	2.78%	1.04%	1.23%	1.92%	3.50%
Environmental Management	0.06%	0.09%	0.02%	0.01%	0.05%
Cooperative Extension Program	0.08%	0.09%	0.19%	0.15%	0.29%
Sub-Total	2.92%	1.22%	1.45%	2.09%	3.85%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.30%	0.20%	0.15%	0.17%	1.74%
General and Financial Administration	1.35%	2.88%	10.11%	1.86%	4.53%
Board of Elections	0.29%	0.12%	0.16%	0.20%	0.88%
Sub-Total	1.95%	3.20%	10.42%	2.23%	7.16%
Judicial Administration					
Courts	1.77%	0.97%	0.89%	1.94%	3.80%
Commonwealth's Attorney	0.83%	0.47%	0.54%	0.51%	1.23%
Sub-Total	2.60%	1.44%	1.43%	2.45%	5.04%
Public Safety					
Law Enforcement and Traffic Control	2.19%	6.08%	7.66%	4.65%	7.88%
Fire and Rescue Services	0.99%	5.17%	5.45%	1.65%	0.82%
Correction and Detention	4.94%	4.25%	4.00%	1.31%	0.86%
Inspections	0.31%	0.61%	0.60%	0.26%	0.90%
Other Protection	1.53%	0.33%	0.30%	0.95%	0.30%
Sub-Total	9.97%	16.44%	18.01%	8.82%	10.76%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	1.38%	4.00%	0.02%	0.59%
Sanitation and Waste Removal	1.10%	1.47%	1.38%	1.34%	4.50%
Maintenance of General Buildings and Grounds	1.11%	0.70%	1.08%	1.00%	1.13%
Sub-Total	2.21%	3.54%	6.46%	2.35%	6.23%
Health and Welfare					
Health	0.35%	0.20%	0.21%	0.29%	1.90%
Mental Health and Mental Retardation	4.49%	3.86%	3.49%	5.06%	4.10%
Welfare/Social Services	7.03%	4.62%	4.20%	4.46%	7.12%
Sub-Total	11.88%	8.69%	7.90%	9.82%	13.12%
Education					
Instruction	50.08%	47.03%	35.54%	49.16%	36.99%
Administration, Attendance, and Health	2.67%	3.28%	4.40%	2.69%	2.79%
Pupil Transportation Services	4.92%	2.78%	2.78%	3.59%	4.42%
Operation and Maintenance Services	7.42%	5.17%	4.73%	8.53%	8.08%
School Food Services and Other Non-Instructional Operations	3.47%	3.82%	2.23%	3.32%	2.40%
Contributions to Community Colleges	0.05%	--	--	0.06%	--
Sub-Total	68.60%	62.08%	49.68%	67.35%	54.68%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.19%	1.15%	1.97%	0.79%	--
Cultural Enrichment	0.01%	--	--	0.06%	--
Public Libraries	0.41%	1.28%	1.46%	1.06%	0.53%
Sub-Total	0.61%	2.43%	3.42%	1.91%	0.53%
Community Development					
Planning and Community Development	1.96%	2.11%	2.63%	5.02%	1.82%
Environmental Management	0.04%	0.04%	--	0.04%	--
Cooperative Extension Program	0.19%	0.03%	0.05%	0.03%	0.68%
Sub-Total	2.19%	2.17%	2.67%	5.08%	2.49%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.35%	0.15%	0.24%	0.23%	0.36%
General and Financial Administration	4.60%	9.58%	5.05%	4.10%	3.83%
Board of Elections	0.29%	0.16%	0.50%	0.31%	0.39%
Sub-Total	5.24%	9.89%	5.79%	4.64%	4.58%
Judicial Administration					
Courts	1.14%	2.48%	2.38%	2.35%	2.22%
Commonwealth's Attorney	0.38%	0.43%	1.00%	0.70%	0.31%
Sub-Total	1.51%	2.91%	3.38%	3.06%	2.53%
Public Safety					
Law Enforcement and Traffic Control	1.80%	4.92%	4.56%	4.98%	3.42%
Fire and Rescue Services	1.61%	4.56%	0.67%	2.24%	1.53%
Correction and Detention	4.40%	2.24%	5.58%	4.20%	5.37%
Inspections	0.41%	0.64%	0.76%	0.33%	0.82%
Other Protection	0.74%	0.20%	1.13%	1.07%	1.35%
Sub-Total	8.97%	12.57%	12.70%	12.83%	12.49%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.86%	--	--	0.35%	--
Sanitation and Waste Removal	2.40%	1.02%	2.64%	0.16%	2.98%
Maintenance of General Buildings and Grounds	7.53%	1.98%	1.63%	1.12%	1.37%
Sub-Total	10.79%	2.99%	4.26%	1.63%	4.35%
Health and Welfare					
Health	0.60%	0.40%	0.43%	0.55%	0.47%
Mental Health and Mental Retardation	4.42%	3.31%	4.22%	3.40%	5.34%
Welfare/Social Services	4.25%	3.61%	7.82%	6.05%	4.36%
Sub-Total	9.27%	7.32%	12.47%	10.00%	10.17%
Education					
Instruction	42.79%	39.24%	41.28%	47.72%	45.51%
Administration, Attendance, and Health	2.51%	3.21%	4.03%	2.42%	3.50%
Pupil Transportation Services	4.48%	2.78%	5.25%	4.89%	3.75%
Operation and Maintenance Services	7.18%	4.93%	5.48%	5.52%	5.79%
School Food Services and Other Non-Instructional Operations	2.17%	1.63%	2.85%	2.20%	2.77%
Contributions to Community Colleges	0.01%	--	0.03%	0.01%	0.02%
Sub-Total	59.14%	51.79%	58.91%	62.76%	61.35%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.14%	3.30%	0.06%	1.61%	1.14%
Cultural Enrichment	0.13%	--	--	--	--
Public Libraries	0.88%	3.01%	1.16%	1.00%	1.57%
Sub-Total	2.15%	6.32%	1.22%	2.61%	2.71%
Community Development					
Planning and Community Development	1.17%	5.44%	1.01%	2.24%	1.62%
Environmental Management	0.06%	0.71%	0.07%	0.05%	0.08%
Cooperative Extension Program	0.12%	0.05%	0.20%	0.18%	0.12%
Sub-Total	1.35%	6.21%	1.27%	2.46%	1.82%
Nondepartmental/ <sup>1</sup>					
Sub-Total	1.57%	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), 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 2004

[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	0.24%	0.23%	0.28%	0.28%	0.19%
General and Financial Administration	3.84%	1.64%	3.09%	3.23%	2.67%
Board of Elections	0.44%	0.25%	0.09%	0.21%	0.32%
Sub-Total	4.51%	2.13%	3.46%	3.72%	3.18%
Judicial Administration					
Courts	1.28%	1.30%	0.82%	1.55%	2.00%
Commonwealth's Attorney	0.92%	0.50%	0.36%	0.71%	0.66%
Sub-Total	2.20%	1.81%	1.17%	2.26%	2.66%
Public Safety					
Law Enforcement and Traffic Control	4.74%	3.04%	4.21%	4.32%	3.65%
Fire and Rescue Services	2.70%	0.37%	4.10%	4.27%	0.59%
Correction and Detention	3.73%	2.89%	1.76%	3.25%	4.21%
Inspections	0.22%	0.19%	0.93%	0.56%	0.17%
Other Protection	0.32%	0.15%	0.25%	0.66%	0.15%
Sub-Total	11.71%	6.64%	11.25%	13.06%	8.78%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.41%	1.81%	--	--
Sanitation and Waste Removal	5.83%	2.79%	0.41%	2.77%	1.90%
Maintenance of General Buildings and Grounds	0.99%	0.56%	1.11%	1.98%	0.42%
Sub-Total	6.82%	3.76%	3.33%	4.75%	2.32%
Health and Welfare					
Health	0.98%	0.40%	0.55%	0.98%	0.74%
Mental Health and Mental Retardation	4.50%	3.85%	2.58%	2.78%	6.94%
Welfare/Social Services	6.52%	11.78%	5.25%	6.23%	16.67%
Sub-Total	11.99%	16.03%	8.39%	10.00%	24.35%
Education					
Instruction	41.60%	50.12%	48.81%	46.26%	42.82%
Administration, Attendance, and Health	2.37%	1.97%	1.83%	3.36%	2.38%
Pupil Transportation Services	4.02%	4.34%	4.86%	5.31%	3.93%
Operation and Maintenance Services	5.12%	8.10%	5.65%	5.08%	4.86%
School Food Services and Other Non-Instructional Operations	2.72%	3.77%	1.79%	2.76%	2.80%
Contributions to Community Colleges	0.02%	0.05%	0.03%	0.03%	--
Sub-Total	55.87%	68.34%	62.98%	62.80%	56.78%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.36%	0.13%	2.98%	1.47%	--
Cultural Enrichment	0.02%	0.01%	0.27%	0.004%	--
Public Libraries	0.26%	0.65%	1.39%	0.56%	0.28%
Sub-Total	0.64%	0.79%	4.64%	2.03%	0.28%
Community Development					
Planning and Community Development	6.05%	0.42%	4.50%	1.13%	1.47%
Environmental Management	0.08%	0.01%	0.18%	0.11%	--
Cooperative Extension Program	0.12%	0.08%	0.10%	0.14%	0.19%
Sub-Total	6.26%	0.51%	4.77%	1.39%	1.66%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/2  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.74%	0.58%	0.71%	0.36%	0.62%
General and Financial Administration	2.24%	6.75%	2.61%	4.78%	3.74%
Board of Elections	0.34%	0.35%	0.23%	0.41%	0.25%
Sub-Total	3.32%	7.68%	3.55%	5.55%	4.61%
Judicial Administration					
Courts	2.12%	3.07%	2.59%	2.67%	1.25%
Commonwealth's Attorney	0.69%	1.23%	0.64%	0.44%	0.48%
Sub-Total	2.80%	4.30%	3.22%	3.11%	1.73%
Public Safety					
Law Enforcement and Traffic Control	3.75%	4.95%	4.34%	4.29%	3.05%
Fire and Rescue Services	2.66%	1.07%	0.92%	1.08%	0.65%
Correction and Detention	3.89%	4.63%	3.33%	7.09%	1.46%
Inspections	0.59%	0.42%	0.32%	0.67%	0.22%
Other Protection	1.80%	0.32%	2.03%	3.73%	0.44%
Sub-Total	12.69%	11.38%	10.94%	16.85%	5.82%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.05%	--	--	--
Sanitation and Waste Removal	3.41%	3.95%	2.42%	4.09%	2.88%
Maintenance of General Buildings and Grounds	1.27%	1.52%	0.82%	3.31%	1.20%
Sub-Total	4.68%	5.52%	3.25%	7.40%	4.08%
Health and Welfare					
Health	0.39%	0.60%	0.42%	0.72%	0.31%
Mental Health and Mental Retardation	4.88%	4.64%	4.41%	4.32%	4.66%
Welfare/Social Services	5.06%	7.08%	6.55%	5.18%	6.55%
Sub-Total	10.33%	12.33%	11.38%	10.22%	11.52%
Education					
Instruction	42.91%	40.15%	50.11%	40.64%	51.05%
Administration, Attendance, and Health	2.56%	3.37%	1.80%	2.66%	2.30%
Pupil Transportation Services	5.10%	3.20%	4.27%	3.43%	3.21%
Operation and Maintenance Services	9.10%	5.46%	5.00%	6.02%	8.74%
School Food Services and Other Non-Instructional Operations	2.58%	3.20%	3.20%	2.24%	3.02%
Contributions to Community Colleges	0.09%	0.03%	0.02%	0.02%	0.03%
Sub-Total	62.35%	55.41%	64.39%	55.01%	68.34%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.27%	0.63%	0.03%	0.35%	0.49%
Cultural Enrichment	0.01%	--	0.02%	0.02%	0.01%
Public Libraries	0.30%	1.12%	0.76%	0.37%	1.79%
Sub-Total	1.58%	1.75%	0.81%	0.74%	2.29%
Community Development					
Planning and Community Development	1.73%	1.47%	2.26%	0.74%	1.49%
Environmental Management	0.17%	0.06%	0.13%	0.22%	0.06%
Cooperative Extension Program	0.34%	0.11%	0.06%	0.15%	0.04%
Sub-Total	2.25%	1.64%	2.45%	1.11%	1.60%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.36%	0.45%	0.13%	1.02%	0.48%
General and Financial Administration	3.53%	4.83%	3.80%	3.43%	1.93%
Board of Elections	0.31%	0.37%	0.27%	0.36%	0.31%
Sub-Total	4.20%	5.65%	4.20%	4.81%	2.72%
Judicial Administration					
Courts	1.74%	2.54%	1.87%	2.77%	0.67%
Commonwealth's Attorney	0.71%	0.67%	0.56%	0.74%	0.53%
Sub-Total	2.45%	3.21%	2.43%	3.51%	1.21%
Public Safety					
Law Enforcement and Traffic Control	3.20%	5.13%	3.64%	4.61%	4.01%
Fire and Rescue Services	1.76%	3.05%	2.03%	1.56%	1.28%
Correction and Detention	2.36%	2.43%	3.72%	8.33%	4.20%
Inspections	0.71%	0.72%	0.32%	0.67%	0.22%
Other Protection	1.29%	1.37%	1.67%	1.88%	0.19%
Sub-Total	9.31%	12.71%	11.37%	17.05%	9.91%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.07%	--
Sanitation and Waste Removal	3.81%	2.66%	1.71%	3.82%	2.33%
Maintenance of General Buildings and Grounds	1.92%	1.53%	0.93%	1.01%	0.63%
Sub-Total	5.73%	4.19%	2.64%	4.90%	2.96%
Health and Welfare					
Health	0.61%	0.49%	0.97%	0.66%	0.30%
Mental Health and Mental Retardation	3.08%	0.32%	5.77%	4.51%	4.79%
Welfare/Social Services	5.71%	6.08%	8.56%	6.55%	5.69%
Sub-Total	9.39%	6.89%	15.31%	11.72%	10.79%
Education					
Instruction	44.05%	46.67%	44.90%	42.66%	49.23%
Administration, Attendance, and Health	4.32%	4.39%	2.28%	1.80%	2.72%
Pupil Transportation Services	5.47%	4.99%	3.70%	4.53%	4.57%
Operation and Maintenance Services	7.62%	5.06%	4.69%	4.89%	6.18%
School Food Services and Other Non-Instructional Operations	2.51%	2.16%	2.84%	2.23%	3.43%
Contributions to Community Colleges	0.03%	0.01%	0.07%	0.01%	0.01%
Sub-Total	64.01%	63.28%	58.48%	56.12%	66.15%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.88%	1.05%	0.55%	0.23%	--
Cultural Enrichment	--	--	0.08%	--	--
Public Libraries	0.83%	0.35%	0.54%	0.34%	0.57%
Sub-Total	1.71%	1.40%	1.17%	0.57%	0.57%
Community Development					
Planning and Community Development	3.00%	2.46%	3.44%	0.99%	5.36%
Environmental Management	0.06%	0.06%	0.08%	0.16%	0.24%
Cooperative Extension Program	0.14%	0.15%	0.87%	0.17%	0.09%
Sub-Total	3.20%	2.66%	4.39%	1.31%	5.68%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.25%	0.26%	0.31%	0.11%	0.16%
General and Financial Administration	2.71%	3.70%	2.17%	1.56%	3.39%
Board of Elections	0.19%	0.22%	0.28%	0.14%	0.20%
Sub-Total	3.16%	4.18%	2.76%	1.81%	3.75%
Judicial Administration					
Courts	1.44%	0.79%	1.25%	1.53%	1.75%
Commonwealth's Attorney	0.40%	0.60%	0.79%	0.42%	0.64%
Sub-Total	1.84%	1.39%	2.04%	1.95%	2.40%
Public Safety					
Law Enforcement and Traffic Control	3.15%	4.71%	2.97%	3.66%	4.52%
Fire and Rescue Services	2.41%	0.82%	2.01%	1.09%	1.33%
Correction and Detention	3.14%	2.60%	2.55%	2.39%	0.97%
Inspections	0.52%	0.64%	0.28%	0.24%	0.73%
Other Protection	2.20%	2.00%	0.96%	1.42%	0.54%
Sub-Total	11.42%	10.78%	8.76%	8.81%	8.09%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.14%	--	--	--
Sanitation and Waste Removal	2.07%	2.93%	2.54%	1.74%	1.79%
Maintenance of General Buildings and Grounds	0.82%	0.68%	1.10%	0.83%	0.84%
Sub-Total	2.89%	3.76%	3.65%	2.56%	2.63%
Health and Welfare					
Health	0.53%	0.53%	0.36%	0.40%	0.33%
Mental Health and Mental Retardation	4.67%	2.36%	8.84%	4.50%	4.76%
Welfare/Social Services	6.11%	8.15%	6.09%	10.88%	6.13%
Sub-Total	11.31%	11.04%	15.29%	15.78%	11.22%
Education					
Instruction	49.69%	51.40%	47.01%	46.43%	51.29%
Administration, Attendance, and Health	1.84%	2.51%	2.09%	2.26%	3.41%
Pupil Transportation Services	4.64%	3.60%	4.91%	4.46%	5.96%
Operation and Maintenance Services	5.83%	5.86%	6.48%	6.31%	7.31%
School Food Services and Other Non-Instructional Operations	2.46%	3.00%	3.16%	3.29%	2.20%
Contributions to Community Colleges	0.16%	0.01%	0.05%	0.01%	0.01%
Sub-Total	64.62%	66.38%	63.70%	62.75%	70.18%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.01%	0.28%	0.69%	0.03%	0.15%
Cultural Enrichment	0.10%	0.01%	0.01%	0.02%	--
Public Libraries	1.23%	0.63%	1.12%	0.78%	0.53%
Sub-Total	3.34%	0.93%	1.81%	0.82%	0.68%
Community Development					
Planning and Community Development	1.22%	1.16%	1.70%	5.43%	0.85%
Environmental Management	0.07%	0.17%	0.06%	0.03%	0.12%
Cooperative Extension Program	0.14%	0.21%	0.23%	0.07%	0.09%
Sub-Total	1.43%	1.55%	1.99%	5.53%	1.06%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, 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 2004  
 [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	0.42%	0.34%	0.17%	0.20%	0.47%
General and Financial Administration	2.57%	5.10%	2.53%	2.54%	3.96%
Board of Elections	0.27%	0.24%	0.10%	0.13%	0.52%
Sub-Total	3.27%	5.69%	2.79%	2.86%	4.95%
Judicial Administration					
Courts	2.98%	1.97%	1.27%	1.69%	2.01%
Commonwealth's Attorney	0.89%	0.43%	0.31%	0.61%	1.04%
Sub-Total	3.87%	2.40%	1.58%	2.30%	3.05%
Public Safety					
Law Enforcement and Traffic Control	3.63%	6.36%	5.74%	3.17%	3.60%
Fire and Rescue Services	1.54%	1.47%	5.49%	0.81%	4.07%
Correction and Detention	3.18%	3.54%	3.14%	5.67%	3.74%
Inspections	0.12%	0.72%	1.28%	0.16%	0.52%
Other Protection	0.28%	0.42%	0.98%	1.01%	1.56%
Sub-Total	8.73%	12.51%	16.62%	10.83%	13.49%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.14%	0.01%	0.41%	--	--
Sanitation and Waste Removal	2.86%	0.71%	1.42%	4.31%	3.33%
Maintenance of General Buildings and Grounds	1.67%	1.59%	1.72%	1.12%	0.97%
Sub-Total	5.67%	2.30%	3.56%	5.43%	4.30%
Health and Welfare					
Health	0.40%	0.26%	0.53%	0.41%	0.62%
Mental Health and Mental Retardation	6.03%	2.57%	1.97%	4.91%	4.14%
Welfare/Social Services	7.75%	3.77%	4.25%	10.63%	6.71%
Sub-Total	14.18%	6.60%	6.75%	15.95%	11.46%
Education					
Instruction	45.73%	49.28%	45.13%	37.96%	44.66%
Administration, Attendance, and Health	3.31%	3.49%	2.49%	5.26%	3.80%
Pupil Transportation Services	4.09%	5.29%	4.17%	2.68%	4.74%
Operation and Maintenance Services	5.55%	7.44%	6.29%	6.00%	5.16%
School Food Services and Other Non-Instructional Operations	3.01%	2.74%	2.42%	3.33%	2.66%
Contributions to Community Colleges	0.02%	0.04%	--	0.02%	0.02%
Sub-Total	61.72%	68.27%	60.49%	55.25%	61.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.22%	0.79%	2.53%	1.08%	0.06%
Cultural Enrichment	0.26%	--	--	0.06%	--
Public Libraries	0.31%	0.52%	1.30%	0.75%	1.05%
Sub-Total	0.79%	1.31%	3.83%	1.89%	1.10%
Community Development					
Planning and Community Development	1.50%	0.80%	3.95%	5.35%	0.36%
Environmental Management	0.03%	0.03%	0.32%	0.01%	--
Cooperative Extension Program	0.23%	0.10%	0.11%	0.14%	0.24%
Sub-Total	1.76%	0.93%	4.38%	5.49%	0.60%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.55%	0.20%	0.16%	0.11%	0.30%
General and Financial Administration	2.89%	3.04%	2.29%	2.25%	1.60%
Board of Elections	0.39%	0.15%	0.24%	0.12%	0.29%
Sub-Total	3.83%	3.39%	2.69%	2.48%	2.20%
Judicial Administration					
Courts	2.21%	1.34%	0.78%	0.83%	1.09%
Commonwealth's Attorney	1.44%	0.34%	0.78%	0.63%	0.46%
Sub-Total	3.65%	1.68%	1.56%	1.46%	1.55%
Public Safety					
Law Enforcement and Traffic Control	4.34%	5.57%	3.77%	2.80%	2.09%
Fire and Rescue Services	1.14%	5.52%	2.50%	2.98%	0.64%
Correction and Detention	9.29%	3.15%	4.75%	3.09%	3.75%
Inspections	0.54%	0.44%	0.59%	0.33%	0.15%
Other Protection	0.27%	0.19%	1.22%	0.23%	1.21%
Sub-Total	15.59%	14.88%	12.83%	9.44%	7.84%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.19%	--	0.43%
Sanitation and Waste Removal	3.45%	3.59%	3.61%	2.78%	4.32%
Maintenance of General Buildings and Grounds	0.85%	3.41%	1.82%	0.93%	1.15%
Sub-Total	4.31%	7.00%	5.62%	3.71%	5.90%
Health and Welfare					
Health	0.66%	0.25%	0.72%	0.38%	0.79%
Mental Health and Mental Retardation	4.21%	1.89%	6.88%	2.91%	8.49%
Welfare/Social Services	6.56%	5.78%	4.65%	5.41%	8.46%
Sub-Total	11.43%	7.92%	12.25%	8.70%	17.74%
Education					
Instruction	43.60%	47.24%	41.16%	55.36%	40.69%
Administration, Attendance, and Health	2.48%	2.74%	3.61%	2.32%	1.45%
Pupil Transportation Services	3.88%	2.48%	3.84%	4.31%	4.13%
Operation and Maintenance Services	5.72%	5.32%	6.11%	5.36%	6.53%
School Food Services and Other Non-Instructional Operations	2.59%	3.35%	2.16%	3.34%	2.62%
Contributions to Community Colleges	0.06%	--	0.03%	--	0.12%
Sub-Total	58.33%	61.13%	56.92%	70.69%	55.53%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.17%	1.94%	1.65%	0.88%	0.18%
Cultural Enrichment	--	0.09%	0.005%	--	--
Public Libraries	0.59%	1.29%	1.49%	0.90%	0.53%
Sub-Total	0.75%	3.31%	3.14%	1.79%	0.70%
Community Development					
Planning and Community Development	1.35%	0.65%	1.70%	1.51%	8.25%
Environmental Management	0.57%	--	0.46%	0.11%	0.06%
Cooperative Extension Program	0.19%	0.03%	0.29%	0.10%	0.24%
Sub-Total	2.11%	0.68%	2.44%	1.73%	8.55%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	2.55%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/2  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.29%	0.28%	0.60%	0.27%	0.12%
General and Financial Administration	2.77%	1.77%	1.58%	1.80%	3.18%
Board of Elections	0.09%	0.06%	0.18%	0.31%	0.08%
Sub-Total	3.15%	2.10%	2.36%	2.38%	3.39%
Judicial Administration					
Courts	1.22%	0.83%	1.04%	1.57%	1.17%
Commonwealth's Attorney	0.44%	0.50%	0.53%	0.86%	0.42%
Sub-Total	1.66%	1.33%	1.57%	2.43%	1.59%
Public Safety					
Law Enforcement and Traffic Control	4.57%	2.87%	4.09%	3.27%	3.44%
Fire and Rescue Services	1.12%	0.66%	0.55%	2.35%	2.92%
Correction and Detention	1.05%	2.70%	1.89%	5.38%	2.29%
Inspections	0.16%	0.61%	0.21%	0.18%	1.19%
Other Protection	1.29%	2.84%	1.47%	8.47%	1.25%
Sub-Total	8.20%	9.68%	8.22%	19.65%	11.09%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	--	0.09%	0.33%
Sanitation and Waste Removal	2.71%	2.79%	2.22%	3.42%	1.43%
Maintenance of General Buildings and Grounds	2.56%	0.65%	0.68%	1.15%	0.84%
Sub-Total	5.27%	3.44%	2.90%	4.67%	2.60%
Health and Welfare					
Health	0.50%	0.40%	0.75%	0.70%	0.25%
Mental Health and Mental Retardation	3.57%	4.31%	11.04%	3.69%	1.72%
Welfare/Social Services	7.70%	6.23%	8.37%	4.80%	5.39%
Sub-Total	11.77%	10.94%	20.16%	9.19%	7.37%
Education					
Instruction	47.85%	52.46%	48.24%	42.34%	53.92%
Administration, Attendance, and Health	2.88%	2.34%	2.24%	2.73%	2.33%
Pupil Transportation Services	3.68%	4.12%	2.40%	5.05%	4.83%
Operation and Maintenance Services	8.51%	8.42%	5.05%	6.72%	6.74%
School Food Services and Other Non-Instructional Operations	3.02%	2.22%	3.07%	2.92%	2.74%
Contributions to Community Colleges	0.08%	0.03%	0.08%	--	0.01%
Sub-Total	66.03%	69.60%	61.07%	59.76%	70.59%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.78%	1.11%	0.06%	--	0.85%
Cultural Enrichment	--	0.04%	--	0.04%	0.01%
Public Libraries	0.73%	0.67%	1.64%	0.71%	1.52%
Sub-Total	1.51%	1.82%	1.71%	0.75%	2.38%
Community Development					
Planning and Community Development	1.60%	0.86%	1.88%	1.01%	0.95%
Environmental Management	0.71%	0.04%	0.03%	0.02%	0.01%
Cooperative Extension Program	0.11%	0.19%	0.11%	0.14%	0.04%
Sub-Total	2.42%	1.09%	2.02%	1.17%	1.00%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.25%	0.37%	0.82%	0.10%	0.50%
General and Financial Administration	2.55%	3.74%	3.94%	1.62%	2.64%
Board of Elections	0.13%	0.31%	0.45%	0.19%	0.18%
Sub-Total	2.92%	4.42%	5.21%	1.91%	3.32%
Judicial Administration					
Courts	1.10%	1.41%	2.34%	1.19%	0.90%
Commonwealth's Attorney	0.51%	0.44%	1.16%	0.68%	0.73%
Sub-Total	1.61%	1.85%	3.50%	1.87%	1.62%
Public Safety					
Law Enforcement and Traffic Control	4.57%	3.06%	7.62%	1.86%	1.13%
Fire and Rescue Services	2.59%	1.08%	1.69%	0.64%	2.96%
Correction and Detention	4.00%	1.47%	0.89%	4.77%	5.24%
Inspections	1.40%	0.40%	0.50%	0.17%	0.52%
Other Protection	0.21%	10.06%	0.42%	0.96%	0.52%
Sub-Total	12.78%	16.07%	11.12%	8.40%	10.37%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.04%	0.31%	1.17%
Sanitation and Waste Removal	1.43%	2.46%	0.80%	2.10%	3.74%
Maintenance of General Buildings and Grounds	1.13%	1.64%	2.04%	1.88%	0.34%
Sub-Total	2.56%	4.09%	2.88%	4.29%	5.25%
Health and Welfare					
Health	0.19%	0.75%	0.53%	0.31%	0.31%
Mental Health and Mental Retardation	1.69%	5.46%	4.97%	6.05%	3.09%
Welfare/Social Services	4.12%	8.15%	8.07%	9.35%	9.38%
Sub-Total	6.01%	14.37%	13.58%	15.71%	12.78%
Education					
Instruction	54.67%	39.41%	42.19%	50.20%	45.97%
Administration, Attendance, and Health	3.55%	2.99%	2.22%	1.49%	3.45%
Pupil Transportation Services	3.59%	3.41%	6.40%	3.91%	2.86%
Operation and Maintenance Services	5.61%	6.97%	6.37%	5.42%	7.29%
School Food Services and Other Non-Instructional Operations	2.73%	2.87%	3.01%	3.28%	2.46%
Contributions to Community Colleges	0.004%	0.004%	0.01%	0.14%	0.03%
Sub-Total	70.15%	55.65%	60.21%	64.44%	62.07%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.40%	1.32%	0.05%	0.44%	1.76%
Cultural Enrichment	--	0.03%	0.05%	0.11%	0.02%
Public Libraries	1.37%	0.82%	0.70%	0.93%	0.50%
Sub-Total	2.77%	2.18%	0.80%	1.47%	2.28%
Community Development					
Planning and Community Development	1.13%	1.10%	1.87%	1.81%	2.05%
Environmental Management	--	0.04%	0.62%	0.00003%	0.14%
Cooperative Extension Program	0.08%	0.23%	0.21%	0.10%	0.12%
Sub-Total	1.20%	1.37%	2.71%	1.91%	2.31%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.19%	0.15%	0.27%	0.36%	0.15%
General and Financial Administration	2.28%	4.06%	1.91%	1.55%	3.52%
Board of Elections	0.42%	0.30%	0.15%	0.17%	0.12%
Sub-Total	2.89%	4.51%	2.32%	2.08%	3.79%
Judicial Administration					
Courts	1.06%	2.47%	1.35%	0.99%	1.13%
Commonwealth's Attorney	0.50%	0.84%	0.54%	0.53%	0.50%
Sub-Total	1.56%	3.32%	1.89%	1.52%	1.63%
Public Safety					
Law Enforcement and Traffic Control	3.61%	5.36%	3.97%	3.80%	3.37%
Fire and Rescue Services	1.60%	0.94%	0.35%	0.68%	4.92%
Correction and Detention	1.95%	11.23%	3.05%	4.15%	2.62%
Inspections	0.18%	0.34%	0.22%	0.27%	0.46%
Other Protection	0.50%	0.26%	0.66%	1.14%	1.08%
Sub-Total	7.85%	18.14%	8.24%	10.03%	12.45%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.60%	0.19%	0.87%	--	0.0002%
Sanitation and Waste Removal	2.09%	4.25%	3.38%	3.71%	8.35%
Maintenance of General Buildings and Grounds	0.97%	1.27%	0.54%	1.31%	3.18%
Sub-Total	3.66%	5.71%	4.79%	5.02%	11.53%
Health and Welfare					
Health	0.55%	0.63%	0.53%	0.51%	1.34%
Mental Health and Mental Retardation	7.66%	5.05%	4.51%	10.95%	2.29%
Welfare/Social Services	6.22%	7.92%	8.73%	6.99%	2.99%
Sub-Total	14.43%	13.60%	13.77%	18.44%	6.62%
Education					
Instruction	48.57%	33.39%	51.70%	45.55%	40.68%
Administration, Attendance, and Health	2.24%	1.60%	1.95%	1.42%	3.85%
Pupil Transportation Services	4.20%	5.44%	2.84%	3.39%	3.16%
Operation and Maintenance Services	6.95%	7.97%	5.52%	5.76%	6.34%
School Food Services and Other Non-Instructional Operations	3.01%	2.50%	4.54%	2.71%	2.21%
Contributions to Community Colleges	0.07%	0.02%	0.06%	0.07%	--
Sub-Total	65.05%	50.92%	66.60%	58.91%	56.23%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.84%	0.68%	0.03%	0.63%	0.93%
Cultural Enrichment	0.37%	0.10%	0.01%	--	0.63%
Public Libraries	1.35%	1.00%	1.25%	0.66%	1.16%
Sub-Total	2.56%	1.78%	1.29%	1.29%	2.72%
Community Development					
Planning and Community Development	1.87%	1.74%	1.04%	2.58%	4.37%
Environmental Management	0.03%	--	--	0.03%	0.62%
Cooperative Extension Program	0.09%	0.10%	0.05%	0.09%	0.03%
Sub-Total	2.00%	1.84%	1.09%	2.70%	5.02%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	0.19%	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.03%	0.22%	0.08%	0.83%	0.13%
General and Financial Administration	6.33%	5.83%	3.90%	4.08%	4.87%
Board of Elections	0.22%	0.32%	0.23%	0.29%	0.19%
Sub-Total	6.59%	6.36%	4.21%	5.20%	5.19%
Judicial Administration					
Courts	2.59%	0.80%	1.35%	2.34%	1.32%
Commonwealth's Attorney	0.59%	0.08%	0.72%	0.99%	0.39%
Sub-Total	3.18%	0.87%	2.07%	3.32%	1.72%
Public Safety					
Law Enforcement and Traffic Control	9.90%	9.19%	8.57%	6.12%	7.37%
Fire and Rescue Services	5.90%	0.52%	5.56%	0.71%	6.00%
Correction and Detention	2.51%	0.53%	4.66%	3.02%	4.92%
Inspections	1.16%	2.41%	0.27%	0.78%	0.41%
Other Protection	0.36%	1.12%	0.33%	1.11%	0.86%
Sub-Total	19.82%	13.77%	19.38%	11.73%	19.56%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.35%	6.47%	4.55%	6.78%	3.50%
Sanitation and Waste Removal	1.46%	15.85%	13.20%	2.15%	2.20%
Maintenance of General Buildings and Grounds	1.96%	3.82%	0.62%	1.69%	0.75%
Sub-Total	7.77%	26.13%	18.37%	10.62%	6.46%
Health and Welfare					
Health	1.53%	0.56%	0.80%	0.44%	0.41%
Mental Health and Mental Retardation	5.46%	2.36%	3.95%	5.08%	6.84%
Welfare/Social Services	10.79%	1.50%	6.92%	5.42%	15.69%
Sub-Total	17.77%	4.41%	11.67%	10.94%	22.93%
Education					
Instruction	28.08%	29.95%	28.75%	40.05%	27.46%
Administration, Attendance, and Health	2.49%	3.72%	2.00%	2.48%	2.34%
Pupil Transportation Services	1.06%	2.87%	1.07%	1.43%	1.07%
Operation and Maintenance Services	3.17%	--	2.89%	4.86%	4.41%
School Food Services and Other Non-Instructional Operations	1.04%	--	1.66%	2.05%	1.08%
Contributions to Community Colleges	0.003%	0.001%	0.07%	0.04%	0.005%
Sub-Total	35.83%	36.54%	36.44%	50.90%	36.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.84%	4.75%	4.57%	5.28%	4.69%
Cultural Enrichment	0.62%	0.73%	0.01%	--	0.12%
Public Libraries	1.40%	1.03%	1.22%	0.79%	0.78%
Sub-Total	5.86%	6.51%	5.80%	6.07%	5.60%
Community Development					
Planning and Community Development	2.98%	5.36%	1.97%	1.20%	2.16%
Environmental Management	0.19%	0.01%	0.08%	0.004%	--
Cooperative Extension Program	--	0.02%	--	--	0.03%
Sub-Total	3.17%	5.39%	2.05%	1.21%	2.19%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/2  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.13%	0.32%	0.27%	0.11%	0.24%
General and Financial Administration	7.45%	4.15%	4.68%	2.64%	4.43%
Board of Elections	0.11%	0.26%	0.55%	0.11%	0.28%
Sub-Total	7.69%	4.73%	5.50%	2.87%	4.95%
Judicial Administration					
Courts	1.67%	1.76%	0.30%	1.01%	9.66%
Commonwealth's Attorney	0.35%	0.99%	0.07%	0.54%	--
Sub-Total	2.02%	2.75%	0.36%	1.55%	9.66%
Public Safety					
Law Enforcement and Traffic Control	5.78%	8.81%	5.39%	6.11%	12.97%
Fire and Rescue Services	5.58%	5.53%	1.26%	4.95%	0.62%
Correction and Detention	3.25%	8.14%	0.55%	4.73%	8.33%
Inspections	0.47%	0.35%	0.52%	0.32%	0.52%
Other Protection	0.17%	2.09%	2.81%	1.07%	0.23%
Sub-Total	15.25%	24.94%	10.53%	17.18%	22.68%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.26%	4.12%	6.21%	5.17%	4.07%
Sanitation and Waste Removal	2.93%	2.34%	3.30%	2.71%	4.71%
Maintenance of General Buildings and Grounds	0.89%	1.03%	2.62%	2.10%	0.74%
Sub-Total	8.08%	7.49%	12.13%	9.98%	9.52%
Health and Welfare					
Health	1.04%	0.32%	0.40%	0.40%	0.33%
Mental Health and Mental Retardation	2.04%	3.23%	4.47%	3.97%	5.60%
Welfare/Social Services	3.92%	3.07%	6.19%	7.26%	8.31%
Sub-Total	6.99%	6.62%	11.06%	11.64%	14.23%
Education					
Instruction	43.42%	39.80%	35.16%	36.41%	29.49%
Administration, Attendance, and Health	1.79%	2.44%	2.63%	2.25%	0.51%
Pupil Transportation Services	2.50%	0.86%	1.41%	1.85%	1.01%
Operation and Maintenance Services	5.76%	4.47%	4.84%	7.64%	1.41%
School Food Services and Other Non-Instructional Operations	1.84%	1.61%	5.59%	2.40%	0.64%
Contributions to Community Colleges	0.01%	0.01%	0.02%	0.01%	0.02%
Sub-Total	55.32%	49.19%	49.65%	50.55%	33.08%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.26%	2.60%	6.29%	3.22%	0.95%
Cultural Enrichment	0.04%	0.14%	1.87%	0.30%	--
Public Libraries	1.04%	1.08%	0.92%	0.74%	0.86%
Sub-Total	2.34%	3.82%	9.07%	4.26%	1.81%
Community Development					
Planning and Community Development	2.21%	0.46%	1.60%	1.80%	3.93%
Environmental Management	--	0.01%	0.01%	--	--
Cooperative Extension Program	0.08%	--	0.08%	0.19%	0.13%
Sub-Total	2.30%	0.47%	1.69%	1.99%	4.06%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.25%	0.25%	0.81%	0.37%	0.07%
General and Financial Administration	6.83%	5.43%	4.98%	4.80%	5.55%
Board of Elections	0.23%	0.25%	0.29%	0.20%	0.28%
Sub-Total	7.32%	5.94%	6.08%	5.37%	5.91%
Judicial Administration					
Courts	0.73%	1.00%	0.53%	2.02%	1.06%
Commonwealth's Attorney	0.04%	0.07%	--	1.02%	--
Sub-Total	0.77%	1.07%	0.53%	3.04%	1.06%
Public Safety					
Law Enforcement and Traffic Control	11.73%	8.88%	8.31%	7.74%	7.53%
Fire and Rescue Services	8.90%	2.71%	2.82%	5.34%	1.09%
Correction and Detention	0.68%	2.83%	1.86%	8.35%	0.25%
Inspections	1.64%	0.60%	1.03%	0.83%	0.34%
Other Protection	--	0.20%	0.47%	1.22%	0.22%
Sub-Total	22.94%	15.22%	14.50%	23.48%	9.45%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	8.15%	4.37%	7.50%	4.52%	7.75%
Sanitation and Waste Removal	2.94%	2.10%	2.46%	3.72%	4.77%
Maintenance of General Buildings and Grounds	1.43%	2.85%	2.82%	1.67%	0.34%
Sub-Total	12.53%	9.32%	12.78%	9.92%	12.86%
Health and Welfare					
Health	1.10%	0.29%	0.52%	0.23%	0.57%
Mental Health and Mental Retardation	2.68%	1.69%	3.71%	5.52%	7.43%
Welfare/Social Services	2.40%	4.38%	5.72%	6.88%	6.33%
Sub-Total	6.18%	6.36%	9.94%	12.62%	14.33%
Education					
Instruction	30.42%	38.86%	33.14%	29.55%	35.68%
Administration, Attendance, and Health	2.91%	4.75%	2.49%	2.71%	2.18%
Pupil Transportation Services	2.01%	1.09%	1.56%	1.13%	1.50%
Operation and Maintenance Services	3.88%	5.08%	8.02%	3.42%	4.04%
School Food Services and Other Non-Instructional Operations	1.79%	3.72%	2.00%	1.34%	2.75%
Contributions to Community Colleges	0.003%	0.02%	--	0.01%	0.05%
Sub-Total	41.02%	53.52%	47.21%	38.16%	46.19%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.13%	1.92%	1.89%	3.09%	4.43%
Cultural Enrichment	0.08%	0.99%	--	0.21%	0.25%
Public Libraries	1.10%	3.27%	1.66%	1.39%	1.33%
Sub-Total	5.30%	6.18%	3.55%	4.69%	6.01%
Community Development					
Planning and Community Development	3.90%	2.39%	3.71%	2.71%	3.97%
Environmental Management	--	0.004%	--	0.01%	0.20%
Cooperative Extension Program	0.04%	--	--	--	0.02%
Sub-Total	3.93%	2.40%	3.71%	2.73%	4.20%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	1.70%	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.19%	0.13%	0.24%	0.23%	0.01%
General and Financial Administration	8.98%	2.68%	4.44%	6.55%	3.77%
Board of Elections	0.10%	0.15%	0.17%	0.37%	0.10%
Sub-Total	9.27%	2.97%	4.85%	7.15%	3.88%
Judicial Administration					
Courts	0.80%	1.16%	1.55%	0.57%	1.43%
Commonwealth's Attorney	0.48%	0.10%	0.63%	--	0.75%
Sub-Total	1.28%	1.26%	2.18%	0.57%	2.18%
Public Safety					
Law Enforcement and Traffic Control	5.60%	7.35%	8.08%	6.46%	7.35%
Fire and Rescue Services	4.18%	6.01%	4.34%	2.45%	6.19%
Correction and Detention	3.43%	1.54%	5.14%	0.89%	5.58%
Inspections	0.52%	0.64%	0.45%	0.53%	0.38%
Other Protection	0.79%	1.64%	0.47%	5.86%	0.15%
Sub-Total	14.51%	17.17%	18.49%	16.18%	19.66%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.20%	7.98%	4.38%	8.95%	4.00%
Sanitation and Waste Removal	2.07%	2.04%	1.40%	5.78%	3.30%
Maintenance of General Buildings and Grounds	1.14%	0.49%	0.04%	2.43%	1.39%
Sub-Total	6.40%	10.51%	5.82%	17.16%	8.69%
Health and Welfare					
Health	0.71%	0.36%	0.23%	1.62%	0.38%
Mental Health and Mental Retardation	5.10%	3.56%	3.27%	7.63%	5.86%
Welfare/Social Services	6.54%	8.01%	6.96%	3.71%	13.83%
Sub-Total	12.35%	11.93%	10.46%	12.96%	20.07%
Education					
Instruction	34.73%	38.36%	40.21%	31.59%	28.55%
Administration, Attendance, and Health	2.32%	2.72%	2.37%	2.45%	1.45%
Pupil Transportation Services	2.03%	1.92%	0.97%	--	1.62%
Operation and Maintenance Services	4.72%	4.47%	6.23%	2.77%	3.96%
School Food Services and Other Non-Instructional Operations	1.99%	1.84%	3.20%	1.17%	1.26%
Contributions to Community Colleges	--	0.04%	0.01%	--	--
Sub-Total	45.79%	49.34%	53.00%	37.97%	36.84%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.37%	4.84%	2.58%	1.86%	2.61%
Cultural Enrichment	2.72%	0.05%	0.03%	--	0.71%
Public Libraries	0.68%	0.83%	1.03%	1.46%	0.75%
Sub-Total	6.77%	5.72%	3.63%	3.32%	4.06%
Community Development					
Planning and Community Development	3.59%	1.10%	1.56%	4.67%	4.59%
Environmental Management	0.003%	--	--	--	0.03%
Cooperative Extension Program	0.03%	--	--	--	0.01%
Sub-Total	3.62%	1.10%	1.56%	4.67%	4.63%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004](#), Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

[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	0.35%	0.50%	0.13%	0.13%	0.19%
General and Financial Administration	4.58%	5.51%	4.98%	2.83%	2.49%
Board of Elections	0.20%	0.22%	0.18%	0.08%	0.08%
Sub-Total	5.13%	6.23%	5.29%	3.03%	2.77%
Judicial Administration					
Courts	0.53%	0.55%	2.02%	0.73%	0.78%
Commonwealth's Attorney	0.21%	0.19%	0.82%	0.49%	0.68%
Sub-Total	0.75%	0.74%	2.84%	1.23%	1.46%
Public Safety					
Law Enforcement and Traffic Control	9.26%	5.04%	7.11%	7.18%	8.11%
Fire and Rescue Services	1.95%	4.63%	3.50%	5.26%	4.93%
Correction and Detention	2.52%	1.35%	4.85%	3.95%	4.96%
Inspections	0.74%	0.56%	0.47%	0.41%	0.61%
Other Protection	0.91%	1.50%	0.56%	0.25%	1.15%
Sub-Total	15.37%	13.08%	16.49%	17.04%	19.77%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.56%	2.76%	6.70%	3.42%	5.05%
Sanitation and Waste Removal	1.57%	1.44%	3.16%	1.71%	4.71%
Maintenance of General Buildings and Grounds	0.38%	2.48%	0.83%	1.21%	1.80%
Sub-Total	6.51%	6.68%	10.69%	6.35%	11.56%
Health and Welfare					
Health	0.55%	0.10%	0.01%	0.40%	1.96%
Mental Health and Mental Retardation	2.26%	2.18%	5.08%	3.54%	2.37%
Welfare/Social Services	5.06%	6.17%	4.63%	9.43%	8.47%
Sub-Total	7.88%	8.45%	9.72%	13.38%	12.80%
Education					
Instruction	45.98%	41.86%	33.25%	38.23%	33.56%
Administration, Attendance, and Health	3.37%	3.96%	6.33%	2.82%	1.51%
Pupil Transportation Services	2.57%	2.41%	1.35%	2.51%	1.72%
Operation and Maintenance Services	5.12%	6.93%	4.74%	5.08%	3.97%
School Food Services and Other Non-Instructional Operations	1.70%	4.93%	1.95%	2.29%	2.71%
Contributions to Community Colleges	--	0.03%	0.03%	--	0.001%
Sub-Total	58.74%	60.12%	47.66%	50.92%	43.46%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.44%	2.83%	1.38%	3.31%	2.39%
Cultural Enrichment	0.97%	--	--	0.39%	2.31%
Public Libraries	1.40%	1.35%	0.87%	0.75%	0.92%
Sub-Total	3.80%	4.18%	2.24%	4.44%	5.62%
Community Development					
Planning and Community Development	1.65%	0.36%	5.04%	3.56%	2.42%
Environmental Management	0.004%	--	--	0.01%	0.14%
Cooperative Extension Program	0.16%	0.15%	0.02%	0.04%	--
Sub-Total	1.82%	0.51%	5.06%	3.61%	2.56%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.10%	0.25%	0.21%	0.21%	0.27%
General and Financial Administration	4.17%	2.91%	3.69%	4.18%	5.60%
Board of Elections	0.34%	0.12%	0.31%	0.13%	0.29%
Sub-Total	4.61%	3.28%	4.21%	4.52%	6.16%
Judicial Administration					
Courts	1.39%	1.83%	0.57%	1.33%	2.11%
Commonwealth's Attorney	0.11%	0.82%	--	0.58%	1.12%
Sub-Total	1.50%	2.65%	0.57%	1.91%	3.23%
Public Safety					
Law Enforcement and Traffic Control	6.90%	7.35%	5.25%	6.94%	10.15%
Fire and Rescue Services	0.79%	4.71%	5.89%	6.21%	3.94%
Correction and Detention	4.14%	7.51%	0.86%	5.25%	2.60%
Inspections	0.31%	0.02%	0.35%	0.26%	0.40%
Other Protection	0.09%	0.14%	0.38%	0.83%	0.25%
Sub-Total	12.24%	19.74%	12.74%	19.49%	17.34%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.33%	3.96%	3.19%	2.68%	8.48%
Sanitation and Waste Removal	2.21%	1.01%	1.42%	5.89%	3.80%
Maintenance of General Buildings and Grounds	0.87%	3.64%	9.07%	2.30%	0.59%
Sub-Total	8.42%	8.62%	13.68%	10.87%	12.87%
Health and Welfare					
Health	0.27%	0.64%	0.70%	0.56%	0.25%
Mental Health and Mental Retardation	3.54%	2.97%	2.28%	2.67%	6.10%
Welfare/Social Services	5.64%	11.08%	1.06%	7.52%	6.13%
Sub-Total	9.45%	14.69%	4.05%	10.75%	12.48%
Education					
Instruction	26.61%	32.95%	43.69%	33.72%	32.90%
Administration, Attendance, and Health	1.92%	3.02%	4.15%	2.19%	2.40%
Pupil Transportation Services	1.01%	1.76%	2.24%	2.21%	0.79%
Operation and Maintenance Services	3.84%	4.66%	7.66%	5.52%	3.46%
School Food Services and Other Non-Instructional Operations	1.47%	2.11%	0.79%	2.27%	1.67%
Contributions to Community Colleges	0.09%	0.01%	--	--	--
Sub-Total	34.94%	44.49%	58.54%	45.92%	41.23%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.77%	1.59%	2.43%	3.25%	3.43%
Cultural Enrichment	0.07%	--	--	0.81%	0.13%
Public Libraries	0.38%	0.74%	1.67%	0.66%	1.78%
Sub-Total	2.23%	2.32%	4.10%	4.72%	5.35%
Community Development					
Planning and Community Development	26.63%	4.17%	2.11%	1.83%	1.22%
Environmental Management	--	0.01%	--	--	0.12%
Cooperative Extension Program	--	0.03%	--	--	--
Sub-Total	26.63%	4.20%	2.11%	1.83%	1.35%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 3.2  
 Percentage Distribution/<sup>2</sup>  
 of  
 Operating Expenditures by Category and Locality  
 for  
 Counties and Cities in Virginia  
 FY 2004  
 [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	0.23%	0.25%	0.40%	0.31%	0.21%
General and Financial Administration	6.89%	3.04%	4.21%	4.15%	3.34%
Board of Elections	0.11%	0.12%	0.28%	0.14%	0.10%
Sub-Total	7.22%	3.40%	4.89%	4.60%	3.65%
Judicial Administration					
Courts	1.51%	1.24%	1.57%	1.30%	1.80%
Commonwealth's Attorney	0.58%	0.53%	0.44%	0.56%	0.69%
Sub-Total	2.09%	1.77%	2.01%	1.87%	2.49%
Public Safety					
Law Enforcement and Traffic Control	9.53%	6.00%	8.60%	6.80%	5.95%
Fire and Rescue Services	5.46%	6.06%	6.76%	3.06%	5.96%
Correction and Detention	4.11%	4.11%	1.26%	2.85%	2.76%
Inspections	0.56%	0.27%	0.64%	0.56%	0.86%
Other Protection	0.15%	1.76%	0.79%	0.13%	0.95%
Sub-Total	19.81%	18.21%	18.04%	13.40%	16.48%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.57%	3.22%	6.29%	5.65%	1.68%
Sanitation and Waste Removal	2.07%	2.78%	6.05%	2.78%	4.14%
Maintenance of General Buildings and Grounds	1.25%	3.37%	1.67%	2.32%	1.49%
Sub-Total	7.90%	9.38%	14.01%	10.75%	7.31%
Health and Welfare					
Health	1.79%	0.43%	0.39%	0.37%	2.08%
Mental Health and Mental Retardation	4.18%	4.72%	4.13%	9.64%	3.76%
Welfare/Social Services	11.29%	11.40%	1.75%	6.66%	5.74%
Sub-Total	17.25%	16.55%	6.27%	16.67%	11.59%
Education					
Instruction	29.84%	34.87%	38.10%	33.65%	38.90%
Administration, Attendance, and Health	2.11%	1.68%	1.82%	2.12%	2.66%
Pupil Transportation Services	1.64%	1.75%	1.29%	1.19%	3.69%
Operation and Maintenance Services	4.62%	5.53%	3.35%	2.65%	5.19%
School Food Services and Other Non-Instructional Operations	1.38%	1.90%	2.13%	1.41%	2.38%
Contributions to Community Colleges	--	--	--	0.01%	--
Sub-Total	39.60%	45.72%	46.70%	41.02%	52.83%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.89%	1.30%	5.36%	2.99%	1.55%
Cultural Enrichment	2.08%	0.12%	0.33%	0.05%	0.01%
Public Libraries	0.75%	0.91%	1.25%	1.56%	0.63%
Sub-Total	4.73%	2.33%	6.94%	4.60%	2.19%
Community Development					
Planning and Community Development	1.31%	2.57%	1.13%	6.97%	3.43%
Environmental Management	0.09%	0.06%	--	0.12%	--
Cooperative Extension Program	--	0.01%	0.02%	0.003%	0.04%
Sub-Total	1.40%	2.64%	1.15%	7.10%	3.46%
Nondepartmental/ <sup>1</sup>					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/<sup>2</sup>  
of  
Operating Expenditures by Category and Locality  
for  
Counties and Cities in Virginia  
FY 2004

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	0.09%	0.23%	0.66%	0.16%
General and Financial Administration	2.53%	3.88%	6.02%	3.37%
Board of Elections	0.09%	0.16%	0.37%	0.35%
Sub-Total	2.71%	4.26%	7.05%	3.88%
Judicial Administration				
Courts	0.50%	1.41%	0.97%	1.46%
Commonwealth's Attorney	0.48%	0.65%	--	0.71%
Sub-Total	0.98%	2.06%	0.97%	2.17%
Public Safety				
Law Enforcement and Traffic Control	7.03%	6.77%	10.30%	6.88%
Fire and Rescue Services	3.37%	3.56%	7.87%	3.98%
Correction and Detention	2.18%	3.53%	4.94%	5.29%
Inspections	0.14%	0.47%	1.07%	0.53%
Other Protection	0.33%	1.75%	0.07%	1.32%
Sub-Total	13.05%	16.09%	24.26%	18.00%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.74%	5.34%	5.11%	4.81%
Sanitation and Waste Removal	2.56%	6.38%	1.79%	1.55%
Maintenance of General Buildings and Grounds	2.78%	1.82%	8.10%	2.00%
Sub-Total	11.09%	13.54%	15.00%	8.36%
Health and Welfare				
Health	0.22%	0.33%	0.70%	0.27%
Mental Health and Mental Retardation	2.95%	7.01%	4.52%	2.55%
Welfare/Social Services	3.84%	4.45%	5.25%	8.12%
Sub-Total	7.01%	11.79%	10.47%	10.94%
Education				
Instruction	43.31%	35.01%	19.05%	41.93%
Administration, Attendance, and Health	1.72%	2.75%	1.65%	2.60%
Pupil Transportation Services	2.33%	1.12%	1.47%	1.34%
Operation and Maintenance Services	6.63%	5.83%	2.57%	3.11%
School Food Services and Other Non-Instructional Operations	1.96%	1.91%	0.86%	1.78%
Contributions to Community Colleges	0.001%	0.03%	--	0.02%
Sub-Total	55.95%	46.66%	25.60%	50.78%
Parks, Recreation, and Cultural Services				
Parks and Recreation	2.03%	2.67%	3.90%	2.54%
Cultural Enrichment	0.69%	0.12%	0.42%	0.06%
Public Libraries	1.31%	1.57%	2.85%	0.82%
Sub-Total	4.04%	4.36%	7.18%	3.42%
Community Development				
Planning and Community Development	5.14%	1.00%	9.47%	2.30%
Environmental Management	0.01%	0.25%	--	0.15%
Cooperative Extension Program	0.03%	--	--	--
Sub-Total	5.17%	1.25%	9.47%	2.46%
Nondepartmental/ <sup>1</sup>				
Sub-Total	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2004, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government