

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2008**



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
<http://www.dhcd.virginia.gov>

October 2009

***Members of the
Commission on Local Government (CLG)***

Chairman
Vola T. Lawson

Harold H. Bannister, Jr.
Frances M. Parsons
Kathleen K. Seefeldt

Director, Department of Housing and Community Development
William C. Shelton

Local Government Policy Manager
Susan B. Williams

CLG Staff for This Report
Stephen Ziony, Principal Economist

This report is available on the DHCD website at www.dhcd.virginia.gov.
From there, select Commission on Local Government→Local Government Fiscal Condition.

Main Street Centre
600 East Main Street, Suite 300
Richmond VA 23219
(804) 786-6508

Table Directory

<u>List</u>	<u>Pages</u>
Table 1.1: Absolute Distribution of Operating Expenditures by Category and Jurisdictional Class	1
Table 1.2: Absolute Distribution of Operating Expenditures by Category and Locality	2-28
Table 2.1: Per Capita Distribution of Operating Expenditures by Category and Jurisdictional Class	29
Table 2.2: Per Capita Distribution of Operating Expenditures by Category and Locality	30-56
Table 3.1: Percentage Distribution of Operating Expenditures by Category and Jurisdictional Class	57
Table 3.2: Percentage Distribution of Operating Expenditures by Category and Locality	58-84

Table 1.1
 Absolute Distribution
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2008
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$31,499,830	\$15,677,893	\$47,177,723
General and Financial Administration	\$517,599,466	\$343,787,543	\$861,387,009
Board of Elections	\$23,462,255	\$11,900,538	\$35,362,793
Sub-Total	\$572,561,551	\$371,365,974	\$943,927,525
Judicial Administration			
Courts	\$200,050,978	\$109,596,567	\$309,647,545
Commonwealth's Attorney	\$67,876,106	\$51,221,044	\$119,097,150
Sub-Total	\$267,927,084	\$160,817,611	\$428,744,695
Public Safety			
Law Enforcement and Traffic Control	\$868,412,529	\$685,880,227	\$1,554,292,756
Fire and Rescue Services	\$690,256,278	\$452,406,590	\$1,142,662,868
Correction and Detention	\$476,888,107	\$339,049,925	\$815,938,032
Inspections	\$98,163,265	\$45,717,923	\$143,881,188
Other Protection	\$114,796,556	\$44,189,225	\$158,985,781
Sub-Total	\$2,248,516,735	\$1,567,243,890	\$3,815,760,625
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$146,021,298	\$360,769,227	\$506,790,525
Sanitation and Waste Removal	\$315,907,730	\$216,359,149	\$532,266,879
Maintenance of General Buildings and Grounds	\$223,073,055	\$153,432,323	\$376,505,378
Sub-Total	\$685,002,083	\$730,560,699	\$1,415,562,782
Health and Welfare			
Health	\$141,798,249	\$53,375,533	\$195,173,782
Mental Health and Mental Retardation	\$585,919,389	\$347,384,143	\$933,303,532
Welfare/Social Services	\$990,175,537	\$679,619,374	\$1,669,794,911
Sub-Total	\$1,717,893,175	\$1,080,379,050	\$2,798,272,225
Education			
Instruction	\$7,219,261,075	\$3,080,288,587	\$10,299,549,662
Administration, Attendance, and Health	\$388,027,247	\$204,681,102	\$592,708,349
Pupil Transportation Services	\$572,433,428	\$176,635,258	\$749,068,686
Operation and Maintenance Services	\$894,273,947	\$420,253,315	\$1,314,527,262
School Food Services and Other Non-Instructional Operations	\$370,981,375	\$161,378,386	\$532,359,761
Contributions to Community Colleges	\$3,258,241	\$452,062	\$3,710,303
Sub-Total	\$9,448,235,313	\$4,043,688,710	\$13,491,924,023
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$292,643,494	\$251,307,540	\$543,951,034
Cultural Enrichment	\$26,082,668	\$52,488,178	\$78,570,846
Public Libraries	\$169,620,988	\$85,527,235	\$255,148,223
Sub-Total	\$488,347,150	\$389,322,953	\$877,670,103
Community Development			
Planning and Community Development	\$441,561,971	\$361,417,057	\$802,979,028
Environmental Management	\$20,562,034	\$3,965,668	\$24,527,702
Cooperative Extension Program	\$10,868,023	\$1,458,582	\$12,326,605
Sub-Total	\$472,992,028	\$366,841,307	\$839,833,335
Nondepartmental/1			
Sub-Total	\$2,472,126	--	\$2,472,126
Grand Total	\$15,903,947,245	\$8,710,220,194	\$24,614,167,439

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, 2008, 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 2008
 [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	\$251,331	\$536,262	\$107,940	\$308,496	\$202,751
General and Financial Administration	\$2,698,748	\$9,316,290	\$1,061,935	\$948,244	\$1,651,161
Board of Elections	\$167,891	\$501,781	\$120,155	\$89,710	\$150,570
Sub-Total	\$3,117,970	\$10,354,333	\$1,290,030	\$1,346,450	\$2,004,482
Judicial Administration					
Courts	\$1,079,366	\$2,786,234	\$950,232	\$449,721	\$1,305,302
Commonwealth's Attorney	\$366,397	\$885,438	\$469,421	\$213,392	\$586,382
Sub-Total	\$1,445,763	\$3,671,672	\$1,419,653	\$663,113	\$1,891,684
Public Safety					
Law Enforcement and Traffic Control	\$1,662,519	\$13,527,076	\$1,707,546	\$1,452,460	\$2,678,860
Fire and Rescue Services	\$3,107,662	\$8,713,654	\$1,141,306	\$408,963	\$1,755,372
Correction and Detention	\$2,279,289	\$7,563,008	\$1,512,250	\$1,797,169	\$1,831,731
Inspections	\$452,912	\$1,123,260	\$165,688	\$192,656	\$180,793
Other Protection	\$1,071,232	\$3,575,779	\$528,463	\$150,363	\$1,539,532
Sub-Total	\$8,573,614	\$34,502,777	\$5,055,253	\$4,001,611	\$7,986,288
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$188,623	\$3,843,530	--	\$3,444	\$29,183
Sanitation and Waste Removal	\$5,486,161	\$651,174	\$1,998,385	\$238,521	\$1,255,666
Maintenance of General Buildings and Grounds	\$949,482	--	\$740,746	\$595,716	\$698,997
Sub-Total	\$6,624,266	\$4,494,704	\$2,739,131	\$837,681	\$1,983,846
Health and Welfare					
Health	\$512,836	\$928,509	\$174,992	\$110,367	\$306,283
Mental Health and Mental Retardation	\$6,454,467	\$11,258,113	\$4,607,374	\$54,687	\$3,857,559
Welfare/Social Services	\$7,211,838	\$20,701,257	\$3,266,857	\$348,897	\$3,906,859
Sub-Total	\$14,179,141	\$32,887,879	\$8,049,223	\$513,951	\$8,070,701
Education					
Instruction	\$39,557,954	\$117,854,203	\$21,504,239	\$12,635,326	\$33,794,153
Administration, Attendance, and Health	\$2,363,810	\$9,717,847	\$2,056,805	\$1,128,168	\$2,010,154
Pupil Transportation Services	\$2,921,308	\$8,897,689	\$1,986,612	\$1,361,718	\$2,450,691
Operation and Maintenance Services	\$5,733,729	\$13,297,430	\$3,619,667	\$1,443,777	\$4,432,085
School Food Services and Other Non-Instructional Operations	\$2,233,405	\$4,452,195	\$1,300,130	\$656,757	\$1,982,398
Contributions to Community Colleges	\$44,513	\$23,475	\$9,230	\$23,363	\$15,430
Sub-Total	\$52,854,719	\$154,242,839	\$30,476,683	\$17,249,109	\$44,684,911
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$570,384	\$2,394,790	\$768,218	\$205,484	\$374,377
Cultural Enrichment	\$85,090	\$603,119	\$12,500	--	--
Public Libraries	\$449,884	\$3,407,566	\$130,255	\$252,793	\$828,393
Sub-Total	\$1,105,358	\$6,405,475	\$910,973	\$458,277	\$1,202,770
Community Development					
Planning and Community Development	\$1,312,913	\$23,343,264	\$381,174	\$193,522	\$495,027
Environmental Management	\$602,462	\$91,917	\$2,500	\$58,563	\$10,000
Cooperative Extension Program	\$127,753	\$129,557	\$32,955	\$77,351	\$588,726
Sub-Total	\$2,043,128	\$23,564,738	\$416,629	\$329,436	\$1,093,753
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$89,943,959	\$270,124,417	\$50,357,575	\$25,399,628	\$68,918,435

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, 2008, 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 2008
 [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	\$182,160	\$1,087,176	\$238,416	\$118,430	\$136,445
General and Financial Administration	\$1,270,418	\$34,179,559	\$3,773,954	\$798,433	\$2,296,039
Board of Elections	\$115,792	\$1,080,047	\$267,632	\$24,640	\$201,094
Sub-Total	\$1,568,370	\$36,346,782	\$4,280,002	\$941,503	\$2,633,578
Judicial Administration					
Courts	\$585,947	\$10,013,848	\$1,160,046	\$263,169	\$2,081,126
Commonwealth's Attorney	\$372,978	\$4,262,339	\$927,488	\$99,768	\$740,167
Sub-Total	\$958,925	\$14,276,187	\$2,087,534	\$362,937	\$2,821,293
Public Safety					
Law Enforcement and Traffic Control	\$2,697,451	\$64,265,096	\$5,782,470	\$776,931	\$6,558,199
Fire and Rescue Services	\$202,426	\$61,792,805	\$5,434,156	\$279,054	\$3,511,296
Correction and Detention	\$430,565	\$33,626,259	\$5,140,298	\$97,426	\$3,114,573
Inspections	\$85,294	\$8,070,368	\$555,815	\$187,616	\$539,122
Other Protection	\$219,901	\$7,405,855	\$1,828,489	\$323,659	\$116,120
Sub-Total	\$3,635,637	\$175,160,383	\$18,741,228	\$1,664,686	\$13,839,310
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$27,304,292	\$200,118	--	--
Sanitation and Waste Removal	\$1,027,291	\$21,725,848	\$1,651,591	\$943,328	\$5,519,517
Maintenance of General Buildings and Grounds	\$467,706	\$12,153,602	\$1,298,113	\$183,101	\$1,531,447
Sub-Total	\$1,494,997	\$61,183,742	\$3,149,822	\$1,126,429	\$7,050,964
Health and Welfare					
Health	\$133,591	\$22,023,557	\$577,510	\$83,746	\$539,714
Mental Health and Mental Retardation	\$2,678,730	\$21,582,133	\$5,942,903	\$922,893	\$3,956,383
Welfare/Social Services	\$1,394,387	\$96,821,849	\$12,309,436	\$661,240	\$12,341,818
Sub-Total	\$4,206,708	\$140,427,539	\$18,829,849	\$1,667,879	\$16,837,915
Education					
Instruction	\$14,889,059	\$288,999,012	\$82,696,254	\$7,057,031	\$65,420,114
Administration, Attendance, and Health	\$1,121,224	\$19,301,194	\$3,327,423	\$480,484	\$3,039,088
Pupil Transportation Services	\$1,402,526	\$13,061,364	\$5,608,287	\$822,938	\$7,760,907
Operation and Maintenance Services	\$1,891,518	\$29,612,951	\$9,045,412	\$1,272,043	\$9,610,895
School Food Services and Other Non-Instructional Operations	\$892,698	\$18,297,304	\$4,501,423	\$568,320	\$4,540,109
Contributions to Community Colleges	\$376	\$28,963	\$5,000	\$3,749	\$1,735
Sub-Total	\$20,197,401	\$369,300,788	\$105,183,799	\$10,204,565	\$90,372,848
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$216,664	\$36,778,149	\$1,656,831	\$331,999	\$1,984,589
Cultural Enrichment	--	\$3,473,148	\$78,000	--	\$158,750
Public Libraries	\$185,310	\$15,568,865	\$1,165,866	\$263,137	\$1,658,099
Sub-Total	\$401,974	\$55,820,162	\$2,900,697	\$595,136	\$3,801,438
Community Development					
Planning and Community Development	\$143,056	\$24,093,806	\$1,312,624	\$148,195	\$7,383,388
Environmental Management	\$21,635	--	\$96,626	\$103,134	\$355,099
Cooperative Extension Program	\$41,938	--	\$191,514	\$34,445	\$73,141
Sub-Total	\$206,629	\$24,093,806	\$1,600,764	\$285,774	\$7,811,628
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$32,670,641	\$876,609,389	\$156,773,695	\$16,848,909	\$145,168,974

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, 2008, 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 2008

[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	\$131,303	\$214,001	\$199,545	\$353,616	\$119,132
General and Financial Administration	\$708,598	\$2,258,985	\$940,960	\$1,016,123	\$933,699
Board of Elections	\$27,352	\$189,264	\$117,798	\$179,225	\$107,296
Sub-Total	\$867,253	\$2,662,250	\$1,258,303	\$1,548,964	\$1,160,127
Judicial Administration					
Courts	\$404,141	\$1,599,527	\$686,436	\$1,555,752	\$650,100
Commonwealth's Attorney	\$107,196	\$662,752	\$391,485	\$651,810	\$175,051
Sub-Total	\$511,337	\$2,262,279	\$1,077,921	\$2,207,562	\$825,151
Public Safety					
Law Enforcement and Traffic Control	\$742,125	\$3,826,845	\$1,935,541	\$2,114,973	\$1,608,565
Fire and Rescue Services	\$121,062	\$1,228,755	\$353,065	\$1,275,590	\$373,187
Correction and Detention	\$254,196	\$2,947,623	\$2,120,507	\$2,516,722	\$1,905,895
Inspections	\$67,812	\$322,624	\$118,972	\$168,392	\$107,555
Other Protection	\$318,652	\$1,559,050	\$131,965	\$326,556	\$257,447
Sub-Total	\$1,503,847	\$9,884,897	\$4,660,050	\$6,402,233	\$4,252,649
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,149	--	\$25,000	\$473,808	--
Sanitation and Waste Removal	\$1,195,625	\$703,229	\$815,975	\$2,855,681	\$852,976
Maintenance of General Buildings and Grounds	\$395,045	\$935,331	\$501,501	\$1,117,906	\$544,265
Sub-Total	\$1,592,819	\$1,638,560	\$1,342,476	\$4,447,395	\$1,397,241
Health and Welfare					
Health	\$75,518	\$345,262	\$122,388	\$389,102	\$98,773
Mental Health and Mental Retardation	\$1,006,083	\$1,365,839	\$2,633,545	\$4,537,503	\$1,380,324
Welfare/Social Services	\$885,541	\$3,368,224	\$3,089,560	\$9,691,400	\$2,194,877
Sub-Total	\$1,967,142	\$5,079,325	\$5,845,493	\$14,618,005	\$3,673,974
Education					
Instruction	\$6,247,689	\$36,277,231	\$17,292,588	\$26,709,292	\$15,686,257
Administration, Attendance, and Health	\$495,961	\$1,793,941	\$880,213	\$1,384,290	\$911,821
Pupil Transportation Services	\$743,705	\$3,216,212	\$1,868,135	\$2,544,875	\$1,786,686
Operation and Maintenance Services	\$673,305	\$5,687,713	\$2,663,056	\$4,048,893	\$2,134,449
School Food Services and Other Non-Instructional Operations	\$410,632	\$2,059,145	\$1,247,746	\$1,940,458	\$1,011,945
Contributions to Community Colleges	\$8,089	\$4,830	\$4,801	\$96,683	\$98,504
Sub-Total	\$8,579,381	\$49,039,072	\$23,956,539	\$36,724,491	\$21,629,662
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15,220	\$1,865,245	\$87,000	\$564,268	\$140,565
Cultural Enrichment	--	\$90,290	\$34,000	--	\$10,000
Public Libraries	\$113,253	\$829,186	\$316,865	\$476,610	\$137,668
Sub-Total	\$128,473	\$2,784,721	\$437,865	\$1,040,878	\$288,233
Community Development					
Planning and Community Development	\$461,678	\$1,693,853	\$313,018	\$8,903,483	\$113,862
Environmental Management	\$11,200	\$17,355	\$16,564	\$152,529	\$6,344
Cooperative Extension Program	\$76,394	\$72,053	\$68,513	\$57,575	\$44,332
Sub-Total	\$549,272	\$1,783,261	\$398,095	\$9,113,587	\$164,538
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$15,699,524	\$75,134,365	\$38,976,742	\$76,103,115	\$33,391,575

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, 2008, 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 2008

[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	\$110,346	\$174,294	\$767,023	\$65,065	\$84,833
General and Financial Administration	\$2,972,619	\$2,666,159	\$1,410,130	\$1,223,175	\$970,287
Board of Elections	\$170,114	\$153,915	\$54,651	\$59,978	\$116,944
Sub-Total	\$3,253,079	\$2,994,368	\$2,231,804	\$1,348,218	\$1,172,064
Judicial Administration					
Courts	\$1,574,329	\$713,281	\$979,651	\$434,314	\$493,394
Commonwealth's Attorney	\$660,396	\$192,507	\$299,472	\$106,693	\$180,545
Sub-Total	\$2,234,725	\$905,788	\$1,279,123	\$541,007	\$673,939
Public Safety					
Law Enforcement and Traffic Control	\$4,403,642	\$3,871,631	\$1,634,612	\$860,433	\$1,616,699
Fire and Rescue Services	\$1,787,788	\$2,826,314	\$1,451,484	\$210,038	\$349,276
Correction and Detention	\$3,683,287	\$2,903,244	\$1,675,009	\$669,160	\$1,113,502
Inspections	\$771,185	\$452,439	\$114,145	\$123,714	\$28,545
Other Protection	\$517,481	\$987,980	\$142,737	\$127,938	\$58,082
Sub-Total	\$11,163,383	\$11,041,608	\$5,017,987	\$1,991,283	\$3,166,104
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$45,026	\$325,617	--	--	--
Sanitation and Waste Removal	\$2,492,822	\$1,538,882	\$352,361	\$242,064	\$841,199
Maintenance of General Buildings and Grounds	\$1,142,399	\$1,111,260	\$1,090,649	\$777,833	\$476,851
Sub-Total	\$3,680,247	\$2,975,759	\$1,443,010	\$1,019,897	\$1,318,050
Health and Welfare					
Health	\$517,886	\$395,935	\$216,000	\$51,716	\$102,637
Mental Health and Mental Retardation	\$6,109,042	\$2,873,214	\$8,852,848	\$106,951	\$2,805,129
Welfare/Social Services	\$11,419,141	\$3,850,762	\$4,014,408	\$2,187,292	\$4,963,265
Sub-Total	\$18,046,069	\$7,119,911	\$13,083,256	\$2,345,959	\$7,871,031
Education					
Instruction	\$59,865,445	\$28,533,039	\$29,279,583	\$8,643,552	\$16,591,774
Administration, Attendance, and Health	\$3,220,539	\$1,428,993	\$1,609,809	\$778,199	\$896,389
Pupil Transportation Services	\$4,498,674	\$2,568,813	\$2,736,668	\$861,554	\$1,499,433
Operation and Maintenance Services	\$6,351,204	\$3,167,669	\$3,859,506	\$1,617,344	\$2,877,475
School Food Services and Other Non-Instructional Operations	\$3,482,440	\$1,678,120	\$1,855,200	\$495,640	\$1,049,388
Contributions to Community Colleges	--	\$3,722	\$35,000	\$1,086	\$3,713
Sub-Total	\$77,418,302	\$37,380,356	\$39,375,766	\$12,397,375	\$22,918,172
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$927,601	\$426,090	\$217,451	\$361,471	\$27,000
Cultural Enrichment	\$2,000	--	--	\$48,339	\$43,781
Public Libraries	\$960,941	\$326,175	\$239,769	\$63,650	\$272,418
Sub-Total	\$1,890,542	\$752,265	\$457,220	\$473,460	\$343,199
Community Development					
Planning and Community Development	\$2,108,894	\$1,404,763	\$977,510	\$374,020	\$314,108
Environmental Management	\$22,113	\$279,672	\$8,700	\$14,202	\$144,415
Cooperative Extension Program	\$55,390	\$94,588	\$56,230	\$28,100	\$43,682
Sub-Total	\$2,186,397	\$1,779,023	\$1,042,440	\$416,322	\$502,205
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$119,872,744	\$64,949,078	\$63,930,606	\$20,533,521	\$37,964,764

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, 2008, 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 2008

[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	\$571,046	\$56,138	\$38,724	\$273,105	\$53,024
General and Financial Administration	\$30,821,218	\$1,565,497	\$502,636	\$3,425,930	\$1,296,783
Board of Elections	\$888,741	\$99,799	\$67,971	\$244,074	\$88,369
Sub-Total	\$32,281,005	\$1,721,434	\$609,331	\$3,943,109	\$1,438,176
Judicial Administration					
Courts	\$10,262,762	\$233,217	\$323,666	\$1,430,793	\$487,716
Commonwealth's Attorney	\$4,031,452	\$268,953	\$82,383	\$1,080,544	\$100,877
Sub-Total	\$14,294,214	\$502,170	\$406,049	\$2,511,337	\$588,593
Public Safety					
Law Enforcement and Traffic Control	\$58,630,578	\$1,558,879	\$537,562	\$6,002,206	\$1,399,734
Fire and Rescue Services	\$45,972,916	\$924,220	\$104,424	\$1,542,509	\$1,049,783
Correction and Detention	\$38,185,484	\$958,615	\$18,379	\$3,543,292	\$1,848,443
Inspections	\$5,495,687	\$193,096	\$21,837	\$942,983	\$99,282
Other Protection	\$1,260,870	\$117,367	\$52,227	\$2,387,941	\$164,855
Sub-Total	\$149,545,535	\$3,752,177	\$734,429	\$14,418,931	\$4,562,097
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$7,935,090	--	--	--	--
Sanitation and Waste Removal	\$6,299,443	\$296,618	\$356,642	\$3,297,771	\$611,055
Maintenance of General Buildings and Grounds	\$5,961,754	\$833,979	\$123,709	\$1,074,653	\$549,762
Sub-Total	\$20,196,287	\$1,130,597	\$480,351	\$4,372,424	\$1,160,817
Health and Welfare					
Health	\$3,182,309	\$192,401	\$63,583	\$396,203	\$92,316
Mental Health and Mental Retardation	\$34,206,339	\$492,291	\$194,272	\$4,866,259	\$1,209,464
Welfare/Social Services	\$32,076,068	\$2,026,362	\$2,077,584	\$13,946,886	\$1,947,096
Sub-Total	\$69,464,716	\$2,711,054	\$2,335,439	\$19,209,348	\$3,248,876
Education					
Instruction	\$412,534,522	\$15,250,195	\$4,912,552	\$52,687,530	\$11,570,804
Administration, Attendance, and Health	\$20,634,489	\$1,359,266	\$452,151	\$3,446,646	\$959,705
Pupil Transportation Services	\$31,766,619	\$1,092,521	\$363,688	\$3,806,970	\$1,507,264
Operation and Maintenance Services	\$58,797,432	\$1,895,508	\$662,693	\$6,541,306	\$1,385,480
School Food Services and Other Non-Instructional Operations	\$16,437,742	\$706,704	\$323,466	\$3,097,576	\$743,464
Contributions to Community Colleges	--	\$15,043	\$570	\$7,717	\$2,430
Sub-Total	\$540,170,804	\$20,319,237	\$6,715,120	\$69,587,745	\$16,169,147
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$8,373,230	\$671,419	--	\$840,396	\$77,229
Cultural Enrichment	\$4,710	\$42,979	--	--	--
Public Libraries	\$8,849,325	\$262,628	\$16,915	\$974,109	\$117,908
Sub-Total	\$17,227,265	\$977,026	\$16,915	\$1,814,505	\$195,137
Community Development					
Planning and Community Development	\$13,665,535	\$944,809	\$60,704	\$1,270,617	\$382,247
Environmental Management	--	\$44,580	\$3,000	\$59,204	\$6,344
Cooperative Extension Program	\$376,923	\$84,560	\$79,883	\$124,369	\$44,262
Sub-Total	\$14,042,458	\$1,073,949	\$143,587	\$1,454,190	\$432,853
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$857,222,284	\$32,187,644	\$11,441,221	\$117,311,589	\$27,795,696

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, 2008, 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 2008
 [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	\$284,070	\$77,791	\$750,609	\$4,696,481	\$262,884
General and Financial Administration	\$1,404,680	\$1,947,959	\$998,608	\$132,535,715	\$9,964,529
Board of Elections	\$50,816	\$121,825	\$105,659	\$3,676,534	\$386,250
Sub-Total	\$1,739,566	\$2,147,575	\$1,854,876	\$140,908,730	\$10,613,663
Judicial Administration					
Courts	\$959,382	\$1,326,658	\$462,736	\$40,021,919	\$4,042,618
Commonwealth's Attorney	\$262,307	\$402,456	\$243,051	\$2,725,345	\$827,731
Sub-Total	\$1,221,689	\$1,729,114	\$705,787	\$42,747,264	\$4,870,349
Public Safety					
Law Enforcement and Traffic Control	\$1,236,432	\$3,410,973	\$803,827	\$257,321,207	\$5,680,937
Fire and Rescue Services	\$464,430	\$917,939	\$599,133	\$216,150,549	\$7,941,070
Correction and Detention	\$1,428,886	\$2,374,930	\$1,743,965	\$70,023,332	\$6,679,728
Inspections	\$151,907	\$359,574	\$215,532	\$16,062,942	\$1,818,230
Other Protection	\$797,924	\$1,406,065	\$477,224	\$27,758,853	\$1,973,947
Sub-Total	\$4,079,579	\$8,469,481	\$3,839,681	\$587,316,883	\$24,093,912
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6,314,682	\$39,973	--	\$25,634,392	--
Sanitation and Waste Removal	\$2,164,307	\$1,463,196	\$949,379	\$96,154,801	\$8,784,815
Maintenance of General Buildings and Grounds	\$357,377	\$1,426,565	\$354,787	\$67,844,005	\$5,687,057
Sub-Total	\$8,836,366	\$2,929,734	\$1,304,166	\$189,633,198	\$14,471,872
Health and Welfare					
Health	\$271,019	\$226,930	\$128,642	\$75,574,836	\$535,099
Mental Health and Mental Retardation	\$2,486,111	\$1,569,263	\$1,181,769	\$143,695,794	\$6,763,805
Welfare/Social Services	\$5,178,565	\$3,214,749	\$2,914,914	\$265,021,448	\$11,214,711
Sub-Total	\$7,935,695	\$5,010,942	\$4,225,325	\$484,292,078	\$18,513,615
Education					
Instruction	\$18,489,667	\$31,637,847	\$11,981,154	\$1,727,804,504	\$94,259,616
Administration, Attendance, and Health	\$1,336,088	\$1,546,883	\$1,030,498	\$76,826,145	\$4,482,598
Pupil Transportation Services	\$2,151,507	\$3,064,513	\$1,374,099	\$108,518,847	\$9,815,902
Operation and Maintenance Services	\$5,688,799	\$4,673,072	\$1,345,120	\$200,419,891	\$9,658,841
School Food Services and Other Non-Instructional Operations	\$1,568,592	\$1,711,661	\$677,932	\$80,211,084	\$4,158,462
Contributions to Community Colleges	\$65,548	\$7,942	\$6,285	\$143,733	\$44,366
Sub-Total	\$29,300,201	\$42,641,918	\$16,415,088	\$2,193,924,204	\$122,419,785
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$144,186	\$514,954	\$245,458	\$102,369,148	\$3,007,698
Cultural Enrichment	--	--	\$16,000	\$11,483,897	--
Public Libraries	\$519,938	\$343,231	\$158,357	\$37,732,683	\$2,119,575
Sub-Total	\$664,124	\$858,185	\$419,815	\$151,585,728	\$5,127,273
Community Development					
Planning and Community Development	\$990,226	\$693,310	\$28,500	\$136,845,342	\$5,733,745
Environmental Management	--	\$15,500	\$13,397	\$8,117,261	\$399,202
Cooperative Extension Program	\$82,678	\$76,060	\$39,777	\$131,751	\$150,248
Sub-Total	\$1,072,904	\$784,870	\$81,674	\$145,094,354	\$6,283,195
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$54,850,124	\$64,571,819	\$28,846,412	\$3,935,502,439	\$206,393,664

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, 2008, 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 2008

[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	\$45,070	\$147,671	\$342,108	\$237,322	\$117,112
General and Financial Administration	\$647,599	\$1,776,133	\$3,042,208	\$5,873,641	\$1,022,888
Board of Elections	\$113,312	\$152,178	\$206,815	\$109,083	\$137,637
Sub-Total	\$805,981	\$2,075,982	\$3,591,131	\$6,220,046	\$1,277,637
Judicial Administration					
Courts	\$653,646	\$1,532,861	\$1,809,498	\$2,594,248	\$824,248
Commonwealth's Attorney	\$217,545	\$354,685	\$656,094	\$1,152,454	\$271,923
Sub-Total	\$871,191	\$1,887,546	\$2,465,592	\$3,746,702	\$1,096,171
Public Safety					
Law Enforcement and Traffic Control	\$1,091,132	\$1,094,576	\$3,224,046	\$10,229,311	\$1,645,763
Fire and Rescue Services	\$1,521,543	\$1,246,067	\$1,837,918	\$10,365,270	\$496,971
Correction and Detention	\$215,331	\$1,138,594	\$3,672,715	\$3,531,900	\$977,207
Inspections	\$151,798	\$171,063	\$454,088	\$1,465,820	\$197,038
Other Protection	\$114,227	\$973,133	\$2,260,882	\$1,468,916	\$371,131
Sub-Total	\$3,094,031	\$4,623,433	\$11,449,649	\$27,061,217	\$3,688,110
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$310,267	--
Sanitation and Waste Removal	\$1,146,413	\$1,595,645	\$1,289,850	\$7,894,833	\$2,392
Maintenance of General Buildings and Grounds	\$216,542	\$1,300,977	\$1,019,971	\$1,241,120	\$391,714
Sub-Total	\$1,362,955	\$2,896,622	\$2,309,821	\$9,446,220	\$394,106
Health and Welfare					
Health	\$174,230	\$284,900	\$203,598	\$347,456	\$121,000
Mental Health and Mental Retardation	\$1,636,668	\$2,162,418	\$3,335,086	\$3,146,830	\$2,940,537
Welfare/Social Services	\$1,511,991	\$4,532,488	\$9,468,007	\$8,039,949	\$2,782,668
Sub-Total	\$3,322,889	\$6,979,806	\$13,006,691	\$11,534,235	\$5,844,205
Education					
Instruction	\$14,060,638	\$28,554,388	\$54,059,063	\$103,763,651	\$17,685,710
Administration, Attendance, and Health	\$725,786	\$1,133,121	\$2,572,873	\$6,302,082	\$744,761
Pupil Transportation Services	\$1,690,566	\$2,140,942	\$6,051,621	\$8,197,830	\$1,748,364
Operation and Maintenance Services	\$1,922,163	\$2,729,728	\$6,671,896	\$11,973,086	\$2,310,856
School Food Services and Other Non-Instructional Operations	\$860,900	\$1,450,493	\$3,904,433	\$4,680,022	\$1,084,602
Contributions to Community Colleges	\$4,128	\$20,612	--	\$73,847	\$9,226
Sub-Total	\$19,264,181	\$36,029,284	\$73,259,886	\$134,990,518	\$23,583,519
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40,750	\$581,588	\$924,724	\$5,873,039	\$772,106
Cultural Enrichment	--	\$11,000	--	--	--
Public Libraries	\$271,169	\$258,969	\$718,533	\$512,857	\$32,500
Sub-Total	\$311,919	\$851,557	\$1,643,257	\$6,385,896	\$804,606
Community Development					
Planning and Community Development	\$205,270	\$418,855	\$2,131,270	\$1,680,887	\$146,692
Environmental Management	--	\$10,500	\$4,784	\$338,832	\$9,100
Cooperative Extension Program	\$36,494	\$61,216	\$77,436	\$184,600	\$62,121
Sub-Total	\$241,764	\$490,571	\$2,213,490	\$2,204,319	\$217,913
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$29,274,911	\$55,834,801	\$109,939,517	\$201,589,153	\$36,906,267

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, 2008, 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 2008

[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	\$218,921	\$606,144	\$64,941	\$76,678	\$85,572
General and Financial Administration	\$4,281,326	\$2,689,857	\$645,834	\$1,139,948	\$1,332,008
Board of Elections	\$193,903	\$124,319	\$118,192	\$99,947	\$98,047
Sub-Total	\$4,694,150	\$3,420,320	\$828,967	\$1,316,573	\$1,515,627
Judicial Administration					
Courts	\$1,403,323	\$911,323	\$589,543	\$848,023	\$909,174
Commonwealth's Attorney	\$565,074	\$419,412	\$252,764	\$283,528	\$475,143
Sub-Total	\$1,968,397	\$1,330,735	\$842,307	\$1,131,551	\$1,384,317
Public Safety					
Law Enforcement and Traffic Control	\$3,735,701	\$2,087,367	\$1,407,930	\$2,564,975	\$1,038,748
Fire and Rescue Services	\$1,868,287	\$1,675,580	\$223,950	\$750,466	\$264,909
Correction and Detention	\$3,680,124	\$458,144	\$961,594	\$979,468	\$1,861,721
Inspections	\$843,760	\$648,237	\$120,560	\$432,823	\$111,248
Other Protection	\$351,668	\$736,587	\$99,015	\$265,904	\$654,867
Sub-Total	\$10,479,540	\$5,605,915	\$2,813,049	\$4,993,636	\$3,931,493
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$228,808	\$174,222	--	--	\$17,942
Sanitation and Waste Removal	\$5,442	\$1,180,746	\$1,540,258	\$2,221,676	\$1,270,869
Maintenance of General Buildings and Grounds	\$1,586,121	\$975,556	\$237,339	\$333,204	\$613,517
Sub-Total	\$1,820,371	\$2,330,524	\$1,777,597	\$2,554,880	\$1,902,328
Health and Welfare					
Health	\$439,461	\$238,788	\$162,000	\$45,171	\$79,137
Mental Health and Mental Retardation	\$4,121,163	\$2,654,565	\$3,709,504	\$1,936,445	\$1,165,731
Welfare/Social Services	\$3,659,156	\$3,051,174	\$2,272,032	\$3,011,141	\$1,604,324
Sub-Total	\$8,219,780	\$5,944,527	\$6,143,536	\$4,992,757	\$2,849,192
Education					
Instruction	\$43,147,602	\$18,693,880	\$15,280,934	\$22,113,008	\$2,849,761
Administration, Attendance, and Health	\$2,516,592	\$766,095	\$642,169	\$1,350,624	\$606,495
Pupil Transportation Services	\$4,428,337	\$2,590,825	\$1,680,640	\$1,414,187	\$1,157,658
Operation and Maintenance Services	\$5,593,102	\$3,141,186	\$2,357,933	\$2,082,010	\$1,566,895
School Food Services and Other Non-Instructional Operations	\$2,289,992	\$942,643	\$1,230,974	\$1,099,394	\$717,352
Contributions to Community Colleges	\$732,380	--	\$20,000	\$11,933	\$52,955
Sub-Total	\$58,708,005	\$26,134,629	\$21,212,650	\$28,071,156	\$6,951,116
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,072,002	\$505,408	\$225,163	\$162,530	\$118,075
Cultural Enrichment	\$94,248	--	\$7,000	--	\$10,000
Public Libraries	\$874,194	\$514,331	\$323,701	\$318,387	\$118,149
Sub-Total	\$2,040,444	\$1,019,739	\$555,864	\$480,917	\$246,224
Community Development					
Planning and Community Development	\$983,059	\$1,286,922	\$518,913	\$1,336,851	\$2,408,613
Environmental Management	\$30,716	\$37,540	\$5,700	\$4,509	\$10,280
Cooperative Extension Program	\$85,717	\$40,864	\$60,580	\$108,420	\$50,921
Sub-Total	\$1,099,492	\$1,365,326	\$585,193	\$1,449,780	\$2,469,814
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$89,030,179	\$47,151,715	\$34,759,163	\$44,991,250	\$21,250,111

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, 2008, 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 2008

[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	\$299,602	\$595,169	\$1,125,685	\$131,069	\$130,679
General and Financial Administration	\$1,607,141	\$8,359,959	\$48,891,094	\$1,742,095	\$299,255
Board of Elections	\$58,567	\$359,543	\$1,280,398	\$210,841	\$68,486
Sub-Total	\$1,965,310	\$9,314,671	\$51,297,177	\$2,084,005	\$498,420
Judicial Administration					
Courts	\$1,262,805	\$2,748,053	\$7,671,378	\$1,874,695	\$257,885
Commonwealth's Attorney	\$642,769	\$1,512,590	\$4,925,836	\$730,103	\$80,746
Sub-Total	\$1,905,574	\$4,260,643	\$12,597,214	\$2,604,798	\$338,631
Public Safety					
Law Enforcement and Traffic Control	\$2,641,568	\$18,897,564	\$67,979,486	\$5,031,529	\$507,615
Fire and Rescue Services	\$784,626	\$18,095,643	\$45,633,731	\$1,602,595	\$52,558
Correction and Detention	\$4,757,482	\$9,700,466	\$33,262,572	\$1,737,147	\$117,051
Inspections	\$251,320	\$1,652,671	\$5,693,899	\$325,154	\$66,046
Other Protection	\$227,761	\$1,071,219	\$2,444,038	\$1,843,310	\$103,317
Sub-Total	\$8,662,757	\$49,417,563	\$155,013,726	\$10,539,735	\$846,587
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,807,972	\$31,614,903	\$52,539	\$22,863
Sanitation and Waste Removal	\$1,427,920	\$3,702,474	\$10,147,415	\$1,780,294	\$239,734
Maintenance of General Buildings and Grounds	\$1,158,050	\$1,879,798	\$8,975,883	\$1,795,450	\$154,842
Sub-Total	\$2,585,970	\$7,390,244	\$50,738,201	\$3,628,283	\$417,439
Health and Welfare					
Health	\$275,559	\$535,000	\$1,678,704	\$325,129	\$116,709
Mental Health and Mental Retardation	\$3,908,121	\$10,719,439	\$28,409,928	\$5,136,554	\$289,081
Welfare/Social Services	\$7,337,259	\$11,942,107	\$34,807,708	\$4,430,010	\$249,708
Sub-Total	\$11,520,939	\$23,196,546	\$64,896,340	\$9,891,693	\$655,498
Education					
Instruction	\$43,510,890	\$133,433,014	\$350,653,908	\$54,027,237	\$3,144,825
Administration, Attendance, and Health	\$2,155,368	\$8,971,652	\$14,296,504	\$3,608,885	\$195,711
Pupil Transportation Services	\$5,660,289	\$10,111,961	\$25,851,303	\$4,668,960	\$271,789
Operation and Maintenance Services	\$7,215,466	\$15,693,625	\$42,226,211	\$7,115,294	\$307,871
School Food Services and Other Non-Instructional Operations	\$3,040,085	\$7,978,292	\$16,933,491	\$3,766,975	\$158,511
Contributions to Community Colleges	\$52,327	--	--	\$65,464	--
Sub-Total	\$61,634,425	\$176,188,544	\$449,961,417	\$73,252,815	\$4,078,707
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$207,185	\$3,654,685	\$16,373,881	\$875,139	\$326
Cultural Enrichment	\$4,940	--	--	\$58,000	--
Public Libraries	\$125,168	\$3,265,415	\$15,258,670	\$1,205,700	\$37,318
Sub-Total	\$337,293	\$6,920,100	\$31,632,551	\$2,138,839	\$37,644
Community Development					
Planning and Community Development	\$4,073,884	\$4,537,776	\$32,846,816	\$4,639,060	\$57,649
Environmental Management	\$34,090	\$95,000	--	\$1,500	--
Cooperative Extension Program	\$141,940	\$66,207	\$291,053	\$51,330	\$48,297
Sub-Total	\$4,249,914	\$4,698,983	\$33,137,869	\$4,691,890	\$105,946
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$92,862,182	\$281,387,294	\$849,274,495	\$108,832,058	\$6,978,872

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, 2008, 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 2008
 [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	\$270,165	\$245,320	\$64,972	\$75,063	\$105,803
General and Financial Administration	\$4,276,501	\$6,996,725	\$1,008,700	\$2,297,440	\$1,350,267
Board of Elections	\$170,513	\$356,464	\$86,343	\$165,433	\$150,413
Sub-Total	\$4,717,179	\$7,598,509	\$1,160,015	\$2,537,936	\$1,606,483
Judicial Administration					
Courts	\$1,008,679	\$4,904,123	\$504,706	\$1,439,038	\$785,384
Commonwealth's Attorney	\$320,140	\$737,667	\$180,527	\$514,555	\$193,853
Sub-Total	\$1,328,819	\$5,641,790	\$685,233	\$1,953,593	\$979,237
Public Safety					
Law Enforcement and Traffic Control	\$2,457,133	\$11,466,624	\$965,576	\$2,175,466	\$1,128,550
Fire and Rescue Services	\$2,016,128	\$9,573,075	\$161,367	\$2,187,842	\$444,534
Correction and Detention	\$1,476,891	\$4,146,621	\$874,033	\$2,518,769	\$1,549,410
Inspections	\$497,182	\$1,301,447	\$116,345	\$76,572	\$225,192
Other Protection	\$1,714,538	\$385,586	\$106,239	\$346,159	\$479,123
Sub-Total	\$8,161,872	\$26,873,353	\$2,223,560	\$7,304,808	\$3,826,809
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$688,257	\$882,254	--	\$300,468	--
Sanitation and Waste Removal	\$3,035,045	\$1,742,550	\$482,698	\$223,843	\$1,029,039
Maintenance of General Buildings and Grounds	\$1,408,405	\$6,178,319	\$271,202	\$1,161,225	\$767,555
Sub-Total	\$5,131,707	\$8,803,123	\$753,900	\$1,685,536	\$1,796,594
Health and Welfare					
Health	\$813,017	\$729,218	\$83,647	\$258,771	\$156,202
Mental Health and Mental Retardation	\$4,948,685	\$5,380,626	\$795,756	\$1,771,832	\$1,775,027
Welfare/Social Services	\$3,726,006	\$5,929,566	\$2,008,049	\$3,211,789	\$1,613,104
Sub-Total	\$9,487,708	\$12,039,410	\$2,887,452	\$5,242,392	\$3,544,333
Education					
Instruction	\$40,344,006	\$84,322,042	\$7,860,485	\$23,610,532	\$15,577,424
Administration, Attendance, and Health	\$1,832,420	\$6,244,224	\$945,215	\$1,355,783	\$1,334,363
Pupil Transportation Services	\$3,637,948	\$5,810,530	\$1,140,735	\$2,685,057	\$1,519,882
Operation and Maintenance Services	\$7,280,885	\$10,069,806	\$1,265,086	\$3,230,266	\$1,727,016
School Food Services and Other Non-Instructional Operations	\$1,811,980	\$3,437,780	\$448,818	\$1,130,147	\$989,030
Contributions to Community Colleges	--	--	\$4,769	\$4,666	\$6,190
Sub-Total	\$54,907,239	\$109,884,382	\$11,665,108	\$32,016,451	\$21,153,905
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,188,598	\$5,738,767	\$6,596	\$967,925	\$421,675
Cultural Enrichment	\$258,300	--	--	--	--
Public Libraries	\$884,821	\$5,043,231	\$221,553	\$503,164	\$502,765
Sub-Total	\$2,331,719	\$10,781,998	\$228,149	\$1,471,089	\$924,440
Community Development					
Planning and Community Development	\$1,684,059	\$11,594,589	\$277,260	\$1,244,834	\$399,635
Environmental Management	--	\$1,220,222	\$13,228	\$24,704	\$10,100
Cooperative Extension Program	\$96,736	\$80,893	\$33,259	\$108,174	\$28,914
Sub-Total	\$1,780,795	\$12,895,704	\$323,747	\$1,377,712	\$438,649
Nondepartmental/1					
Sub-Total	\$775,508	--	--	--	--
Grand Total	\$88,622,546	\$194,518,269	\$19,927,164	\$53,589,517	\$34,270,450

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, 2008, 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 2008
 [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	\$117,737	\$112,813	\$2,440,451	\$174,763	\$48,225
General and Financial Administration	\$1,296,214	\$258,522	\$27,018,358	\$2,395,486	\$1,006,537
Board of Elections	\$127,202	\$151,822	\$1,288,991	\$155,669	\$94,567
Sub-Total	\$1,541,153	\$523,157	\$30,747,800	\$2,725,918	\$1,149,329
Judicial Administration					
Courts	\$354,213	\$1,184,769	\$8,061,382	\$1,370,221	\$355,529
Commonwealth's Attorney	\$280,012	\$353,692	\$3,033,673	\$552,015	\$203,892
Sub-Total	\$634,225	\$1,538,461	\$11,095,055	\$1,922,236	\$559,421
Public Safety					
Law Enforcement and Traffic Control	\$1,424,602	\$1,889,976	\$48,452,953	\$3,662,638	\$1,109,777
Fire and Rescue Services	\$831,428	\$959,112	\$47,473,504	\$3,167,054	\$261,583
Correction and Detention	\$1,107,337	\$3,051,158	\$21,410,165	\$2,077,110	\$1,858,154
Inspections	\$122,693	\$111,168	\$8,629,163	\$860,307	\$77,464
Other Protection	\$90,713	\$92,531	\$2,802,468	\$569,144	\$102,407
Sub-Total	\$3,576,773	\$6,103,945	\$128,768,253	\$10,336,253	\$3,409,385
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$393,687	\$19,679,144	--	--
Sanitation and Waste Removal	\$1,048,374	\$1,482,472	\$3,940,977	\$1,065,688	\$819,461
Maintenance of General Buildings and Grounds	\$186,306	\$357,795	\$8,056,670	\$2,197,805	\$217,440
Sub-Total	\$1,234,680	\$2,233,954	\$31,676,791	\$3,263,493	\$1,036,901
Health and Welfare					
Health	\$294,303	\$266,393	\$4,238,549	\$698,341	\$98,401
Mental Health and Mental Retardation	\$1,335,225	\$2,253,967	\$25,582,140	\$3,080,111	\$2,201,058
Welfare/Social Services	\$2,144,832	\$7,966,523	\$51,858,799	\$6,280,974	\$2,012,093
Sub-Total	\$3,774,360	\$10,486,883	\$81,679,488	\$10,059,426	\$4,311,552
Education					
Instruction	\$11,200,892	\$29,224,729	\$570,423,826	\$34,046,389	\$12,434,057
Administration, Attendance, and Health	\$736,023	\$1,608,211	\$23,155,757	\$1,702,588	\$731,374
Pupil Transportation Services	\$1,096,645	\$2,331,397	\$52,298,615	\$3,647,335	\$1,355,154
Operation and Maintenance Services	\$1,493,067	\$3,988,487	\$60,196,173	\$3,627,786	\$1,723,148
School Food Services and Other Non-Instructional Operations	\$769,615	\$2,196,976	\$19,296,112	\$1,984,764	\$827,746
Contributions to Community Colleges	\$5,576	\$22,571	\$275,437	\$33,677	\$3,142
Sub-Total	\$15,301,818	\$39,372,371	\$725,645,920	\$45,042,539	\$17,074,621
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$103,427	\$29,320,531	\$1,018,601	\$7,100
Cultural Enrichment	\$4,940	--	\$3,677,036	\$531,281	--
Public Libraries	\$82,000	\$366,839	\$11,735,657	\$344,734	\$201,787
Sub-Total	\$161,940	\$470,266	\$44,733,224	\$1,894,616	\$208,887
Community Development					
Planning and Community Development	\$1,169,590	\$270,081	\$30,722,121	\$703,887	\$943,258
Environmental Management	\$28,349	\$6,500	\$1,464,234	\$77,652	\$7,000
Cooperative Extension Program	\$40,871	\$52,519	\$801,523	\$83,526	\$64,961
Sub-Total	\$1,238,810	\$329,100	\$32,987,878	\$865,065	\$1,015,219
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$27,463,759	\$61,058,137	\$1,087,334,409	\$76,109,546	\$28,765,315

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, 2008, 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 2008
 [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	\$58,185	\$77,932	\$210,971	\$77,400	\$311,915
General and Financial Administration	\$903,578	\$1,008,925	\$2,440,690	\$1,298,109	\$5,268,152
Board of Elections	\$108,223	\$86,868	\$149,372	\$115,521	\$308,830
Sub-Total	\$1,069,986	\$1,173,725	\$2,801,033	\$1,491,030	\$5,888,897
Judicial Administration					
Courts	\$1,051,317	\$645,260	\$2,397,423	\$430,144	\$1,458,564
Commonwealth's Attorney	\$270,424	\$241,866	\$526,781	\$102,313	\$1,025,327
Sub-Total	\$1,321,741	\$887,126	\$2,924,204	\$532,457	\$2,483,891
Public Safety					
Law Enforcement and Traffic Control	\$1,575,188	\$795,401	\$3,661,923	\$1,407,091	\$5,254,016
Fire and Rescue Services	\$1,095,287	\$295,848	\$759,420	\$309,988	\$1,323,875
Correction and Detention	\$1,346,955	\$567,882	\$2,688,332	\$1,117,520	\$2,495,220
Inspections	\$220,302	\$112,736	\$209,098	\$163,812	\$303,923
Other Protection	\$284,253	\$363,202	\$962,951	\$319,100	\$354,456
Sub-Total	\$4,521,985	\$2,135,069	\$8,281,724	\$3,317,511	\$9,731,490
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$36,826	--	--	--
Sanitation and Waste Removal	\$786,563	\$698,743	\$1,505,578	\$789,109	\$3,395,807
Maintenance of General Buildings and Grounds	\$583,652	\$631,641	\$663,556	\$659,030	\$1,868,659
Sub-Total	\$1,370,215	\$1,367,210	\$2,169,134	\$1,448,139	\$5,264,466
Health and Welfare					
Health	\$155,842	\$127,449	\$287,413	\$141,635	\$555,249
Mental Health and Mental Retardation	\$1,394,684	\$1,098,430	\$4,607,032	\$1,159,622	\$7,664,338
Welfare/Social Services	\$2,270,975	\$1,277,990	\$5,490,990	\$1,611,047	\$9,321,260
Sub-Total	\$3,821,501	\$2,503,869	\$10,385,435	\$2,912,304	\$17,540,847
Education					
Instruction	\$13,464,599	\$8,993,234	\$33,827,747	\$8,892,082	\$70,184,041
Administration, Attendance, and Health	\$727,691	\$895,316	\$1,423,981	\$777,688	\$3,456,010
Pupil Transportation Services	\$1,297,972	\$770,162	\$3,277,658	\$981,627	\$4,878,754
Operation and Maintenance Services	\$1,978,504	\$1,377,238	\$3,104,894	\$1,544,689	\$12,308,926
School Food Services and Other Non-Instructional Operations	\$805,843	\$757,300	\$1,897,234	\$489,895	\$4,101,331
Contributions to Community Colleges	\$1,724	\$5,393	\$9,771	\$5,134	\$30,382
Sub-Total	\$18,276,333	\$12,798,643	\$43,541,285	\$12,691,115	\$94,959,444
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$182,547	\$75,938	\$45,000	\$119,588	\$682,013
Cultural Enrichment	\$1,200	--	\$15,650	\$4,000	\$25,000
Public Libraries	\$94,419	\$268,018	\$532,615	\$93,100	\$2,472,285
Sub-Total	\$278,166	\$343,956	\$593,265	\$216,688	\$3,179,298
Community Development					
Planning and Community Development	\$604,752	\$487,307	\$2,365,427	\$305,111	\$1,086,856
Environmental Management	\$44,937	\$15,867	\$108,799	\$55,589	\$12,155
Cooperative Extension Program	\$84,715	\$47,123	\$61,836	\$30,084	\$69,140
Sub-Total	\$734,404	\$550,297	\$2,536,062	\$390,784	\$1,168,151
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$31,394,331	\$21,759,895	\$73,232,142	\$23,000,028	\$140,216,484

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, 2008, 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 2008
 [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	\$97,333	\$116,722	\$394,600	\$301,592	\$244,323
General and Financial Administration	\$1,618,354	\$2,452,462	\$1,709,056	\$847,281	\$702,910
Board of Elections	\$111,844	\$162,936	\$121,195	\$111,552	\$97,002
Sub-Total	\$1,827,531	\$2,732,120	\$2,224,851	\$1,260,425	\$1,044,235
Judicial Administration					
Courts	\$681,853	\$987,002	\$809,636	\$787,152	\$397,168
Commonwealth's Attorney	\$308,426	\$334,450	\$280,060	\$306,961	\$237,321
Sub-Total	\$990,279	\$1,321,452	\$1,089,696	\$1,094,113	\$634,489
Public Safety					
Law Enforcement and Traffic Control	\$1,634,283	\$2,873,081	\$1,420,466	\$1,518,370	\$1,278,342
Fire and Rescue Services	\$1,082,433	\$1,443,880	\$693,549	\$761,573	\$465,540
Correction and Detention	\$850,339	\$634,572	\$3,107,310	\$2,290,202	\$1,956,674
Inspections	\$279,341	\$427,242	\$197,609	\$175,267	\$64,875
Other Protection	\$86,910	\$210,024	\$442,542	\$167,967	\$53,672
Sub-Total	\$3,933,306	\$5,588,799	\$5,861,476	\$4,913,379	\$3,819,103
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$13,262	--
Sanitation and Waste Removal	\$1,340,800	\$929,813	\$759,971	\$1,058,562	\$1,347,855
Maintenance of General Buildings and Grounds	\$393,126	\$777,523	\$624,492	\$200,648	\$224,959
Sub-Total	\$1,733,926	\$1,707,336	\$1,384,463	\$1,272,472	\$1,572,814
Health and Welfare					
Health	\$215,707	\$165,491	\$353,319	\$196,237	\$92,765
Mental Health and Mental Retardation	\$1,798,678	\$105,334	\$2,567,712	\$1,487,099	\$1,729,123
Welfare/Social Services	\$2,054,213	\$2,566,556	\$3,487,517	\$1,721,655	\$2,255,103
Sub-Total	\$4,068,598	\$2,837,381	\$6,408,548	\$3,404,991	\$4,076,991
Education					
Instruction	\$15,747,724	\$17,471,483	\$15,293,271	\$12,251,172	\$16,467,970
Administration, Attendance, and Health	\$1,478,565	\$1,968,968	\$2,489,469	\$585,686	\$852,652
Pupil Transportation Services	\$2,393,317	\$2,184,131	\$1,656,622	\$1,218,999	\$1,339,654
Operation and Maintenance Services	\$2,577,805	\$2,511,125	\$3,228,073	\$1,328,849	\$2,741,337
School Food Services and Other Non-Instructional Operations	\$990,014	\$832,687	\$1,085,746	\$591,322	\$1,006,651
Contributions to Community Colleges	\$11,351	\$3,824	\$23,025	\$6,877	\$3,798
Sub-Total	\$23,198,776	\$24,972,218	\$23,776,206	\$15,982,905	\$22,412,062
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$232,807	\$440,847	\$135,918	\$50,000	\$20,300
Cultural Enrichment	--	\$10,000	--	--	--
Public Libraries	\$259,992	\$164,868	\$128,029	\$110,000	\$158,770
Sub-Total	\$492,799	\$615,715	\$263,947	\$160,000	\$179,070
Community Development					
Planning and Community Development	\$813,957	\$796,016	\$1,551,034	\$352,380	\$557,042
Environmental Management	\$25,000	\$210,387	\$30,262	\$31,580	\$12,221
Cooperative Extension Program	\$40,908	\$62,613	\$86,864	\$43,722	\$522,504
Sub-Total	\$879,865	\$1,069,016	\$1,668,160	\$427,682	\$1,091,767
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$37,125,080	\$40,844,037	\$42,677,347	\$28,515,967	\$34,830,531

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, 2008, 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 2008
 [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	\$141,182	\$119,905	\$104,565	\$128,516	\$97,706
General and Financial Administration	\$2,482,975	\$2,133,436	\$1,174,286	\$2,072,613	\$2,282,834
Board of Elections	\$142,499	\$129,577	\$34,197	\$204,433	\$125,277
Sub-Total	\$2,766,656	\$2,382,918	\$1,313,048	\$2,405,562	\$2,505,817
Judicial Administration					
Courts	\$1,123,390	\$715,750	\$889,197	\$1,963,143	\$1,069,677
Commonwealth's Attorney	\$284,049	\$401,404	\$309,918	\$558,442	\$347,782
Sub-Total	\$1,407,439	\$1,117,154	\$1,199,115	\$2,521,585	\$1,417,459
Public Safety					
Law Enforcement and Traffic Control	\$2,450,642	\$2,545,849	\$1,464,080	\$5,475,753	\$2,577,028
Fire and Rescue Services	\$4,339,368	\$719,635	\$858,701	\$1,791,312	\$865,242
Correction and Detention	\$2,306,771	\$1,295,748	\$872,027	\$2,934,564	\$708,110
Inspections	\$428,463	\$319,732	\$110,250	\$292,318	\$512,297
Other Protection	\$983,095	\$1,283,436	\$447,165	\$1,087,864	\$626,323
Sub-Total	\$10,508,339	\$6,164,400	\$3,752,223	\$11,581,811	\$5,289,000
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$3,965	--	\$148,118	--
Sanitation and Waste Removal	\$3,161,506	\$1,806,437	\$598,341	\$2,137,917	\$755,704
Maintenance of General Buildings and Grounds	\$697,084	\$414,889	\$471,920	\$1,163,208	\$723,421
Sub-Total	\$3,858,590	\$2,225,291	\$1,070,261	\$3,449,243	\$1,479,125
Health and Welfare					
Health	\$378,169	\$254,518	\$123,009	\$498,848	\$205,021
Mental Health and Mental Retardation	\$3,165,685	\$1,008,650	\$3,180,549	\$6,366,476	\$2,653,885
Welfare/Social Services	\$4,089,986	\$4,775,499	\$1,875,681	\$14,856,081	\$3,121,926
Sub-Total	\$7,633,840	\$6,038,667	\$5,179,239	\$21,721,405	\$5,980,832
Education					
Instruction	\$34,974,661	\$26,783,728	\$18,350,124	\$59,363,057	\$32,440,091
Administration, Attendance, and Health	\$1,785,411	\$1,623,548	\$880,859	\$3,282,758	\$2,505,229
Pupil Transportation Services	\$3,423,954	\$1,999,574	\$2,133,072	\$6,256,908	\$3,256,098
Operation and Maintenance Services	\$4,439,257	\$2,467,496	\$1,855,613	\$6,968,737	\$4,390,480
School Food Services and Other Non-Instructional Operations	\$1,605,153	\$1,686,885	\$1,898,813	\$4,512,648	\$1,289,240
Contributions to Community Colleges	\$5,182	\$16,043	\$19,438	\$267	\$24,585
Sub-Total	\$46,233,618	\$34,577,274	\$25,137,919	\$80,384,375	\$43,905,723
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,620,121	\$186,460	\$188,491	\$73,481	\$298,901
Cultural Enrichment	\$42,619	\$5,000	--	--	--
Public Libraries	\$987,893	\$288,571	\$371,081	\$1,044,490	\$313,622
Sub-Total	\$2,650,633	\$480,031	\$559,572	\$1,117,971	\$612,523
Community Development					
Planning and Community Development	\$1,491,650	\$909,405	\$565,748	\$6,860,123	\$944,679
Environmental Management	\$60,601	\$96,213	\$7,470	\$5,810	\$95,452
Cooperative Extension Program	\$129,491	\$89,421	\$62,360	\$55,301	\$42,152
Sub-Total	\$1,681,742	\$1,095,039	\$635,578	\$6,921,234	\$1,082,283
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$76,740,857	\$54,080,774	\$38,846,955	\$130,103,186	\$62,272,762

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, 2008, 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 2008
 [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	\$121,541	\$321,053	\$2,587,000	\$163,210	\$96,841
General and Financial Administration	\$1,435,185	\$3,731,049	\$31,548,000	\$1,724,300	\$831,245
Board of Elections	\$48,852	\$197,451	\$1,382,000	\$147,847	\$110,657
Sub-Total	\$1,605,578	\$4,249,553	\$35,517,000	\$2,035,357	\$1,038,743
Judicial Administration					
Courts	\$940,811	\$1,498,950	\$13,423,000	\$1,595,893	\$495,554
Commonwealth's Attorney	\$547,179	\$452,323	\$3,576,000	\$556,832	\$214,939
Sub-Total	\$1,487,990	\$1,951,273	\$16,999,000	\$2,152,725	\$710,493
Public Safety					
Law Enforcement and Traffic Control	\$1,602,499	\$5,507,270	\$70,351,000	\$2,345,837	\$899,426
Fire and Rescue Services	\$669,139	\$1,894,755	\$68,751,000	\$726,347	\$662,819
Correction and Detention	\$1,993,654	\$3,264,360	\$41,973,000	\$3,709,433	\$875,832
Inspections	\$93,220	\$688,031	\$13,199,000	\$229,245	\$117,790
Other Protection	\$133,301	\$306,041	\$11,218,000	\$258,485	\$165,466
Sub-Total	\$4,491,813	\$11,660,457	\$205,492,000	\$7,269,347	\$2,721,333
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$4,563,000	\$13,414	--
Sanitation and Waste Removal	\$1,354,559	\$381,215	\$14,559,000	\$4,053,637	\$858,609
Maintenance of General Buildings and Grounds	\$678,581	\$1,502,824	\$21,042,000	\$1,027,066	\$282,584
Sub-Total	\$2,033,140	\$1,884,039	\$40,164,000	\$5,094,117	\$1,141,193
Health and Welfare					
Health	\$155,863	\$214,655	\$5,958,000	\$288,826	\$137,704
Mental Health and Mental Retardation	\$2,703,255	\$2,236,336	\$25,161,000	\$7,034,614	\$755,935
Welfare/Social Services	\$3,844,480	\$2,978,206	\$47,124,000	\$9,340,454	\$1,659,284
Sub-Total	\$6,703,598	\$5,429,197	\$78,243,000	\$16,663,894	\$2,552,923
Education					
Instruction	\$20,882,112	\$41,163,807	\$593,379,000	\$31,257,498	\$8,549,978
Administration, Attendance, and Health	\$1,650,184	\$2,985,502	\$30,401,000	\$4,758,477	\$739,369
Pupil Transportation Services	\$1,784,402	\$3,885,418	\$50,855,000	\$2,134,110	\$942,354
Operation and Maintenance Services	\$2,147,038	\$5,722,063	\$73,816,000	\$5,506,599	\$976,730
School Food Services and Other Non-Instructional Operations	\$1,106,196	\$2,124,421	\$27,188,000	\$2,200,698	\$495,314
Contributions to Community Colleges	\$11,890	\$27,538	--	\$15,421	\$6,696
Sub-Total	\$27,581,822	\$55,908,749	\$775,639,000	\$45,872,803	\$11,710,441
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$190,201	\$912,294	\$26,643,000	\$736,878	\$322,152
Cultural Enrichment	--	--	\$1,136,000	\$57,397	--
Public Libraries	\$152,059	\$429,982	\$13,222,000	\$587,344	\$201,041
Sub-Total	\$342,260	\$1,342,276	\$41,001,000	\$1,381,619	\$523,193
Community Development					
Planning and Community Development	\$729,499	\$1,708,915	\$32,217,000	\$1,502,058	\$64,719
Environmental Management	\$11,465	\$54,051	\$3,841,000	\$12,028	\$78,902
Cooperative Extension Program	\$97,861	\$74,702	\$1,308,000	\$82,599	\$83,510
Sub-Total	\$838,825	\$1,837,668	\$37,366,000	\$1,596,685	\$227,131
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$45,085,026	\$84,263,212	\$1,230,421,000	\$82,066,547	\$20,625,450

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, 2008, 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 2008
 [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	\$146,738	\$479,259	\$85,397	\$153,016	\$184,681
General and Financial Administration	\$800,159	\$7,636,835	\$1,120,923	\$3,592,284	\$1,349,861
Board of Elections	\$81,852	\$354,277	\$122,910	\$255,069	\$194,299
Sub-Total	\$1,028,749	\$8,470,371	\$1,329,230	\$4,000,369	\$1,728,841
Judicial Administration					
Courts	\$329,248	\$2,761,626	\$873,417	\$1,768,907	\$1,502,685
Commonwealth's Attorney	\$269,319	\$940,909	\$486,500	\$1,348,944	\$441,622
Sub-Total	\$598,567	\$3,702,535	\$1,359,917	\$3,117,851	\$1,944,307
Public Safety					
Law Enforcement and Traffic Control	\$1,165,193	\$13,790,401	\$2,123,436	\$4,361,598	\$2,278,672
Fire and Rescue Services	\$148,868	\$13,106,434	\$1,278,157	\$8,842,500	\$490,536
Correction and Detention	\$1,987,682	\$8,113,666	\$1,486,530	\$4,480,280	\$2,979,128
Inspections	\$103,707	\$1,200,415	\$335,198	\$808,962	\$84,429
Other Protection	\$119,353	\$511,110	\$903,440	\$1,184,322	\$176,534
Sub-Total	\$3,524,803	\$36,722,026	\$6,126,761	\$19,677,662	\$6,009,299
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,709	--	\$105,778	--	\$2,136,214
Sanitation and Waste Removal	\$586,162	\$5,620,444	\$2,192,111	\$4,336,857	\$2,164,347
Maintenance of General Buildings and Grounds	\$322,033	\$9,081,097	\$1,473,376	\$1,633,512	\$782,953
Sub-Total	\$909,904	\$14,701,541	\$3,771,265	\$5,970,369	\$5,083,514
Health and Welfare					
Health	\$159,521	\$527,668	\$304,161	\$620,395	\$373,112
Mental Health and Mental Retardation	\$944,466	\$5,656,221	\$4,077,421	\$4,980,072	\$7,451,717
Welfare/Social Services	\$1,679,477	\$15,514,969	\$4,203,605	\$10,758,031	\$4,930,414
Sub-Total	\$2,783,464	\$21,698,858	\$8,585,187	\$16,358,498	\$12,755,243
Education					
Instruction	\$9,090,846	\$105,077,290	\$22,062,983	\$87,885,001	\$29,579,973
Administration, Attendance, and Health	\$623,361	\$5,944,770	\$1,415,002	\$3,607,668	\$592,276
Pupil Transportation Services	\$755,255	\$6,056,410	\$1,941,803	\$7,800,029	\$2,952,885
Operation and Maintenance Services	\$1,233,104	\$11,430,247	\$3,574,429	\$10,192,996	\$4,141,301
School Food Services and Other Non-Instructional Operations	\$497,821	\$10,526,846	\$1,110,152	\$5,449,990	\$1,816,102
Contributions to Community Colleges	\$8,478	--	\$26,407	--	\$154,863
Sub-Total	\$12,208,865	\$139,035,563	\$30,130,776	\$114,935,684	\$39,237,400
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$44,060	\$4,691,746	\$808,290	\$1,655,357	\$76,838
Cultural Enrichment	-\$9,876	\$430,822	--	--	--
Public Libraries	\$65,420	\$3,081,229	\$822,414	\$1,298,221	\$357,108
Sub-Total	\$99,604	\$8,203,797	\$1,630,704	\$2,953,578	\$433,946
Community Development					
Planning and Community Development	\$106,579	\$2,037,846	\$1,838,471	\$2,632,192	\$5,463,394
Environmental Management	\$18,711	--	\$71,452	\$269,601	\$30,335
Cooperative Extension Program	\$47,665	\$81,032	\$131,984	\$201,507	\$55,646
Sub-Total	\$172,955	\$2,118,878	\$2,041,907	\$3,103,300	\$5,549,375
Nondepartmental/1					
Sub-Total	--	--	\$1,696,618	--	--
Grand Total	\$21,326,911	\$234,653,569	\$56,672,365	\$170,117,311	\$72,741,925

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, 2008, 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 2008
 [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	\$298,359	\$306,930	\$421,899	\$175,887	\$372,508
General and Financial Administration	\$1,241,761	\$1,387,973	\$875,449	\$933,417	\$10,071,510
Board of Elections	\$148,303	\$163,946	\$134,985	\$164,935	\$295,609
Sub-Total	\$1,688,423	\$1,858,849	\$1,432,333	\$1,274,239	\$10,739,627
Judicial Administration					
Courts	\$1,056,444	\$1,265,699	\$1,180,651	\$1,020,424	\$4,169,302
Commonwealth's Attorney	\$310,364	\$446,244	\$541,329	\$465,478	\$1,715,161
Sub-Total	\$1,366,808	\$1,711,943	\$1,721,980	\$1,485,902	\$5,884,463
Public Safety					
Law Enforcement and Traffic Control	\$1,748,500	\$3,213,746	\$3,912,036	\$1,940,952	\$14,645,879
Fire and Rescue Services	\$614,818	\$3,159,788	\$371,345	\$1,332,128	\$13,266,866
Correction and Detention	\$2,171,820	\$2,460,331	\$1,862,130	\$2,326,659	\$9,034,050
Inspections	\$54,446	\$569,607	\$273,688	\$135,413	\$5,095,987
Other Protection	\$767,290	\$1,788,837	\$599,733	\$332,563	\$3,169,994
Sub-Total	\$5,356,874	\$11,192,309	\$7,018,932	\$6,067,715	\$45,212,776
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,763	--	--	\$185,372	\$7,527,174
Sanitation and Waste Removal	\$2,080,618	\$2,760,025	\$1,277,941	\$1,662,101	\$4,914,094
Maintenance of General Buildings and Grounds	\$512,413	\$842,567	\$408,128	\$498,058	\$2,891,071
Sub-Total	\$2,596,794	\$3,602,592	\$1,686,069	\$2,345,531	\$15,332,339
Health and Welfare					
Health	\$271,155	\$288,760	\$487,155	\$310,398	\$749,501
Mental Health and Mental Retardation	\$1,808,900	\$2,647,486	\$10,875,281	\$2,307,669	\$5,759,926
Welfare/Social Services	\$4,064,274	\$6,066,907	\$5,417,373	\$2,308,610	\$15,911,979
Sub-Total	\$6,144,329	\$9,003,153	\$16,779,809	\$4,926,677	\$22,421,406
Education					
Instruction	\$31,530,565	\$45,237,392	\$36,995,687	\$20,482,185	\$176,004,595
Administration, Attendance, and Health	\$1,542,473	\$2,015,655	\$1,671,901	\$1,433,157	\$9,350,958
Pupil Transportation Services	\$2,013,293	\$4,338,026	\$2,192,310	\$2,897,263	\$16,955,772
Operation and Maintenance Services	\$5,573,912	\$6,217,728	\$5,425,047	\$3,047,378	\$21,225,521
School Food Services and Other Non-Instructional Operations	\$1,883,371	\$1,968,322	\$1,993,644	\$1,155,223	\$8,677,427
Contributions to Community Colleges	\$24,790	\$34,613	\$52,438	--	\$31,547
Sub-Total	\$42,568,404	\$59,811,736	\$48,331,027	\$29,015,206	\$232,245,820
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$361,002	\$1,136,289	\$42,650	--	\$2,795,333
Cultural Enrichment	--	\$36,420	--	\$26,000	\$19,009
Public Libraries	\$338,416	\$660,153	\$1,324,036	\$367,670	\$4,272,385
Sub-Total	\$699,418	\$1,832,862	\$1,366,686	\$393,670	\$7,086,727
Community Development					
Planning and Community Development	\$1,868,659	\$700,299	\$2,961,917	\$458,411	\$4,273,639
Environmental Management	\$67,038	\$33,529	\$25,700	\$109,723	--
Cooperative Extension Program	\$70,362	\$145,929	\$87,289	\$55,539	\$122,765
Sub-Total	\$2,006,059	\$879,757	\$3,074,906	\$623,673	\$4,396,404
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$62,427,109	\$89,893,201	\$81,411,742	\$46,132,613	\$343,319,562

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, 2008, 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 2008
 [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	\$842,078	\$125,478	\$196,529	\$91,161	\$356,443
General and Financial Administration	\$10,443,607	\$988,390	\$1,351,087	\$2,436,394	\$2,370,665
Board of Elections	\$389,697	\$95,407	\$143,534	\$211,552	\$167,387
Sub-Total	\$11,675,382	\$1,209,275	\$1,691,150	\$2,739,107	\$2,894,495
Judicial Administration					
Courts	\$4,386,349	\$471,286	\$474,292	\$1,259,340	\$1,169,263
Commonwealth's Attorney	\$2,575,498	\$116,440	\$461,987	\$1,344,804	\$580,335
Sub-Total	\$6,961,847	\$587,726	\$936,279	\$2,604,144	\$1,749,598
Public Safety					
Law Enforcement and Traffic Control	\$17,109,721	\$963,286	\$1,972,240	\$3,446,302	\$1,905,874
Fire and Rescue Services	\$13,668,150	\$574,376	\$1,209,918	\$1,316,490	\$515,601
Correction and Detention	\$14,912,288	\$347,792	\$1,739,884	\$9,967,793	\$3,849,510
Inspections	\$4,703,318	\$141,359	\$135,344	\$218,987	\$613,485
Other Protection	\$830,705	\$182,517	\$164,520	\$915,606	\$1,729,676
Sub-Total	\$51,224,182	\$2,209,330	\$5,221,906	\$15,865,178	\$8,614,146
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1,459,126	\$877,802
Sanitation and Waste Removal	\$2,584,934	\$533,133	\$278,564	\$1,679,715	\$3,114,557
Maintenance of General Buildings and Grounds	\$4,019,190	\$457,442	\$561,417	\$2,070,928	\$520,482
Sub-Total	\$6,604,124	\$990,575	\$839,981	\$5,209,769	\$4,512,841
Health and Welfare					
Health	\$814,241	\$167,859	\$183,228	\$404,925	\$272,007
Mental Health and Mental Retardation	\$6,285,113	\$1,383,658	\$1,475,325	\$8,940,879	\$2,509,252
Welfare/Social Services	\$14,648,056	\$2,076,673	\$2,713,176	\$6,942,882	\$6,774,314
Sub-Total	\$21,747,410	\$3,628,190	\$4,371,729	\$16,288,686	\$9,555,573
Education					
Instruction	\$188,240,749	\$10,844,307	\$14,050,757	\$46,389,263	\$35,665,193
Administration, Attendance, and Health	\$16,833,000	\$815,947	\$995,508	\$1,799,169	\$1,585,211
Pupil Transportation Services	\$14,731,547	\$1,168,018	\$1,889,525	\$3,447,716	\$2,295,825
Operation and Maintenance Services	\$22,568,954	\$2,757,536	\$2,071,511	\$5,331,508	\$5,939,640
School Food Services and Other Non-Instructional Operations	\$10,891,585	\$684,855	\$955,213	\$3,143,166	\$2,066,531
Contributions to Community Colleges	\$20,184	\$1,073	\$17,612	\$109,548	\$206,501
Sub-Total	\$253,286,019	\$16,271,736	\$19,980,126	\$60,220,370	\$47,758,901
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5,770,921	\$400,833	\$71,108	\$240,766	\$1,754,144
Cultural Enrichment	--	\$12,000	\$23,000	\$112,464	\$20,000
Public Libraries	\$4,948,469	\$143,282	\$265,539	\$988,737	\$430,000
Sub-Total	\$10,719,390	\$556,115	\$359,647	\$1,341,967	\$2,204,144
Community Development					
Planning and Community Development	\$4,912,150	\$374,749	\$666,483	\$673,274	\$1,902,565
Environmental Management	--	\$9,000	\$233,643	--	\$39,736
Cooperative Extension Program	\$190,028	\$150,497	\$63,892	\$127,637	\$74,362
Sub-Total	\$5,102,178	\$534,246	\$964,018	\$800,911	\$2,016,663
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$367,320,532	\$25,987,193	\$34,364,836	\$105,070,132	\$79,306,361

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, 2008, 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 2008
 [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	\$145,748	\$65,427	\$417,866	\$215,873	\$314,569
General and Financial Administration	\$2,449,687	\$1,586,842	\$2,204,431	\$731,056	\$7,546,888
Board of Elections	\$200,247	\$133,491	\$169,840	\$132,095	\$302,115
Sub-Total	\$2,795,682	\$1,785,760	\$2,792,137	\$1,079,024	\$8,163,572
Judicial Administration					
Courts	\$1,543,542	\$917,753	\$1,613,646	\$1,335,010	\$2,415,080
Commonwealth's Attorney	\$704,335	\$416,588	\$851,750	\$582,682	\$1,105,552
Sub-Total	\$2,247,877	\$1,334,341	\$2,465,396	\$1,917,692	\$3,520,632
Public Safety					
Law Enforcement and Traffic Control	\$3,497,474	\$1,557,180	\$3,736,725	\$2,300,386	\$7,888,768
Fire and Rescue Services	\$2,637,537	\$616,571	\$457,808	\$733,827	\$10,918,882
Correction and Detention	\$3,423,909	\$4,280,733	\$5,089,406	\$2,161,952	\$6,116,128
Inspections	\$218,856	\$112,513	\$239,736	\$188,114	\$992,115
Other Protection	\$222,562	\$1,209,586	\$357,382	\$97,404	\$2,519,732
Sub-Total	\$10,000,338	\$7,776,583	\$9,881,057	\$5,481,683	\$28,435,625
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$65,970	\$69,401	\$272,151	--	--
Sanitation and Waste Removal	\$2,151,041	\$1,765,136	\$4,231,481	\$2,185,343	\$4,426,969
Maintenance of General Buildings and Grounds	\$235,882	\$672,210	\$686,693	\$600,555	\$6,563,781
Sub-Total	\$2,452,893	\$2,506,747	\$5,190,325	\$2,785,898	\$10,990,750
Health and Welfare					
Health	\$519,463	\$186,950	\$556,041	\$307,600	\$2,755,045
Mental Health and Mental Retardation	\$8,423,104	\$1,943,674	\$4,368,213	\$7,476,404	\$4,678,587
Welfare/Social Services	\$7,097,608	\$3,551,738	\$8,290,874	\$5,536,934	\$6,265,992
Sub-Total	\$16,040,175	\$5,682,362	\$13,215,128	\$13,320,938	\$13,699,624
Education					
Instruction	\$53,687,385	\$12,208,549	\$51,861,961	\$30,075,334	\$87,868,604
Administration, Attendance, and Health	\$3,131,974	\$1,084,941	\$1,986,547	\$976,737	\$9,097,132
Pupil Transportation Services	\$5,064,598	\$1,532,621	\$3,438,709	\$2,392,573	\$6,650,169
Operation and Maintenance Services	\$7,632,523	\$2,242,198	\$5,433,675	\$4,144,750	\$11,481,231
School Food Services and Other Non-Instructional Operations	\$3,311,643	\$968,751	\$3,755,508	\$1,851,536	\$4,285,035
Contributions to Community Colleges	\$134,500	\$8,228	\$52,930	\$41,394	--
Sub-Total	\$72,962,623	\$18,045,288	\$66,529,330	\$39,482,324	\$119,382,171
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$860,054	\$109,946	\$40,000	\$284,352	\$1,950,933
Cultural Enrichment	\$228,039	\$49,131	\$12,000	\$31,631	\$2,951,814
Public Libraries	\$1,401,102	\$364,509	\$1,261,731	\$380,540	\$2,506,864
Sub-Total	\$2,489,195	\$523,586	\$1,313,731	\$696,523	\$7,409,611
Community Development					
Planning and Community Development	\$6,275,106	\$502,123	\$1,690,418	\$1,131,187	\$2,809,807
Environmental Management	\$33,824	\$14,532	--	\$11,000	\$676,363
Cooperative Extension Program	\$105,139	\$56,245	\$61,420	\$47,384	\$73,475
Sub-Total	\$6,414,069	\$572,900	\$1,751,838	\$1,189,571	\$3,559,645
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$115,402,852	\$38,227,567	\$103,138,942	\$65,953,653	\$195,161,630

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, 2008, 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 2008
 [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	\$977,171	\$34,849	\$49,324	\$191,046	\$225,520
General and Financial Administration	\$31,890,497	\$1,008,174	\$2,352,863	\$917,601	\$9,652,855
Board of Elections	\$1,145,649	\$62,928	\$142,460	\$62,729	\$364,642
Sub-Total	\$34,013,317	\$1,105,951	\$2,544,647	\$1,171,376	\$10,243,017
Judicial Administration					
Courts	\$14,204,194	\$255,190	\$841,577	\$450,573	\$2,170,878
Commonwealth's Attorney	\$2,645,317	\$28,764	\$564,194	\$230,938	\$920,212
Sub-Total	\$16,849,511	\$283,954	\$1,405,771	\$681,511	\$3,091,090
Public Safety					
Law Enforcement and Traffic Control	\$54,088,584	\$2,186,604	\$5,033,007	\$1,076,747	\$13,870,355
Fire and Rescue Services	\$33,003,636	\$1,245,462	\$3,200,522	\$288,552	\$8,957,730
Correction and Detention	\$15,515,695	\$337,923	\$2,766,753	\$853,536	\$8,918,390
Inspections	\$7,700,754	\$407,688	\$193,925	\$126,810	\$731,593
Other Protection	\$1,438,279	\$248,712	\$131,991	\$101,600	\$3,073,818
Sub-Total	\$111,746,948	\$4,426,389	\$11,326,198	\$2,447,245	\$35,551,886
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$19,930,607	\$1,127,827	\$2,789,509	\$1,316,747	\$7,540,206
Sanitation and Waste Removal	\$7,958,722	\$1,412,958	\$6,348,429	\$583,334	\$2,810,537
Maintenance of General Buildings and Grounds	\$11,545,434	\$912,927	\$231,394	\$259,967	\$2,901,279
Sub-Total	\$39,434,763	\$3,453,712	\$9,369,332	\$2,160,048	\$13,252,022
Health and Welfare					
Health	\$7,556,229	\$93,683	\$532,872	\$42,250	\$805,795
Mental Health and Mental Retardation	\$31,554,172	\$429,375	\$3,218,688	\$1,229,407	\$13,624,710
Welfare/Social Services	\$60,783,098	\$758,800	\$5,740,930	\$1,557,373	\$25,952,235
Sub-Total	\$99,893,499	\$1,281,858	\$9,492,490	\$2,829,030	\$40,382,740
Education					
Instruction	\$155,163,054	\$5,869,350	\$18,811,203	\$8,361,907	\$48,146,354
Administration, Attendance, and Health	\$14,881,459	\$723,861	\$1,289,704	\$411,995	\$4,248,933
Pupil Transportation Services	\$7,059,452	\$548,915	\$911,349	\$313,801	\$2,298,154
Operation and Maintenance Services	\$16,510,417	--	\$1,881,192	\$1,135,717	\$11,312,703
School Food Services and Other Non-Instructional Operations	\$5,530,518	--	\$1,145,782	\$414,576	\$1,721,980
Contributions to Community Colleges	\$12,399	\$163	\$38,411	\$11,668	\$34,250
Sub-Total	\$199,157,299	\$7,142,289	\$24,077,641	\$10,649,664	\$67,762,374
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$22,410,114	\$735,465	\$2,722,348	\$2,110,778	\$9,329,518
Cultural Enrichment	\$3,469,870	\$132,646	\$12,500	-\$5,753	\$203,111
Public Libraries	\$7,696,984	\$226,487	\$755,582	\$151,518	\$1,329,346
Sub-Total	\$33,576,968	\$1,094,598	\$3,490,430	\$2,256,543	\$10,861,975
Community Development					
Planning and Community Development	\$33,433,443	\$304,836	\$1,388,792	\$360,922	\$7,783,083
Environmental Management	\$1,302,111	\$2,000	\$37,319	\$2,000	\$350
Cooperative Extension Program	--	\$4,289	--	--	\$42,940
Sub-Total	\$34,735,554	\$311,125	\$1,426,111	\$362,922	\$7,826,373
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$569,407,859	\$19,099,876	\$63,132,620	\$22,558,339	\$188,971,477

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, 2008, 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 2008

[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	\$903,666	\$175,035	\$48,060	\$91,439	\$166,948
General and Financial Administration	\$28,534,754	\$2,689,849	\$1,285,019	\$3,714,573	\$840,667
Board of Elections	\$915,107	\$166,766	\$81,458	\$180,341	\$68,864
Sub-Total	\$30,353,527	\$3,031,650	\$1,414,537	\$3,986,353	\$1,076,479
Judicial Administration					
Courts	\$14,961,199	\$1,300,928	\$66,146	\$1,669,746	\$1,886,748
Commonwealth's Attorney	\$3,559,312	\$772,067	\$12,039	\$1,205,199	--
Sub-Total	\$18,520,511	\$2,072,995	\$78,185	\$2,874,945	\$1,886,748
Public Safety					
Law Enforcement and Traffic Control	\$46,406,471	\$5,734,671	\$1,385,203	\$9,718,538	\$2,771,282
Fire and Rescue Services	\$42,657,868	\$3,758,289	\$288,465	\$7,357,984	\$942,635
Correction and Detention	\$24,812,102	\$5,140,747	\$147,584	\$6,085,122	\$2,874,171
Inspections	\$4,649,233	\$260,087	\$113,608	\$673,880	\$155,760
Other Protection	\$575,523	\$103,226	\$654,162	\$1,482,896	\$65,692
Sub-Total	\$119,101,197	\$14,997,020	\$2,589,022	\$25,318,420	\$6,809,540
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$31,574,705	\$2,195,234	\$1,608,048	\$6,830,704	\$995,241
Sanitation and Waste Removal	\$22,663,100	\$1,424,987	\$1,660,750	\$3,621,507	\$886,982
Maintenance of General Buildings and Grounds	\$7,183,902	\$557,129	\$608,817	\$3,019,579	\$368,717
Sub-Total	\$61,421,707	\$4,177,350	\$3,877,615	\$13,471,790	\$2,250,940
Health and Welfare					
Health	\$7,338,119	\$157,739	\$102,238	\$570,858	\$82,113
Mental Health and Mental Retardation	\$16,278,438	\$1,695,521	\$1,790,015	\$7,190,755	\$946,076
Welfare/Social Services	\$25,933,044	\$2,628,548	\$1,252,209	\$12,281,102	\$1,823,475
Sub-Total	\$49,549,601	\$4,481,808	\$3,144,462	\$20,042,715	\$2,851,664
Education					
Instruction	\$339,703,539	\$26,455,727	\$8,006,488	\$53,182,065	\$5,800,908
Administration, Attendance, and Health	\$16,365,004	\$1,516,817	\$558,720	\$3,681,407	\$403,320
Pupil Transportation Services	\$24,711,116	\$656,764	\$273,899	\$2,133,797	\$769,844
Operation and Maintenance Services	\$42,058,757	\$3,718,418	\$994,016	\$7,462,270	\$1,041,988
School Food Services and Other Non-Instructional Operations	\$12,296,354	\$1,004,820	\$609,503	\$3,249,407	\$477,040
Contributions to Community Colleges	\$75,000	\$4,042	\$3,314	\$31,340	\$1,278
Sub-Total	\$435,209,770	\$33,356,588	\$10,445,940	\$69,740,286	\$8,494,378
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$8,981,202	\$1,622,315	\$765,957	\$5,486,018	\$159,402
Cultural Enrichment	\$221,746	\$92,468	\$327,126	\$10,000	--
Public Libraries	\$8,334,388	\$715,775	\$120,400	\$1,075,340	\$134,137
Sub-Total	\$17,537,336	\$2,430,558	\$1,213,483	\$6,571,358	\$293,539
Community Development					
Planning and Community Development	\$14,486,598	\$455,643	\$90,152	\$12,052,729	\$802,647
Environmental Management	--	\$10,557	\$2,500	--	--
Cooperative Extension Program	\$404,090	--	\$14,910	\$36,816	\$30,165
Sub-Total	\$14,890,688	\$466,200	\$107,562	\$12,089,545	\$832,812
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$746,584,337	\$65,014,169	\$22,870,806	\$154,095,412	\$24,496,100

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, 2008, 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 2008
 [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	\$249,471	\$191,092	\$296,716	\$283,393	\$13,096
General and Financial Administration	\$6,949,313	\$3,674,891	\$1,921,181	\$4,523,813	\$1,228,763
Board of Elections	\$170,876	\$252,340	\$119,204	\$240,776	\$65,530
Sub-Total	\$7,369,660	\$4,118,323	\$2,337,101	\$5,047,982	\$1,307,389
Judicial Administration					
Courts	\$618,555	\$755,027	\$212,472	\$2,195,563	\$252,753
Commonwealth's Attorney	\$38,175	\$24,124	\$48,210	\$1,150,351	--
Sub-Total	\$656,730	\$779,151	\$260,682	\$3,345,914	\$252,753
Public Safety					
Law Enforcement and Traffic Control	\$10,498,146	\$5,001,814	\$2,470,337	\$7,455,977	\$1,794,095
Fire and Rescue Services	\$10,069,981	\$1,736,875	\$2,264,401	\$4,477,587	\$679,720
Correction and Detention	\$1,015,277	\$1,903,455	\$1,805,298	\$6,937,774	\$72,100
Inspections	\$1,807,733	\$437,109	\$406,436	\$937,563	\$55,607
Other Protection	--	\$132,769	\$190,489	\$1,905,598	\$44,145
Sub-Total	\$23,391,137	\$9,212,022	\$7,136,961	\$21,714,499	\$2,645,667
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,652,613	\$3,468,409	\$2,015,078	\$3,824,585	\$1,220,608
Sanitation and Waste Removal	\$3,033,257	\$1,055,589	\$1,673,421	\$4,012,684	\$1,056,413
Maintenance of General Buildings and Grounds	\$4,362,544	\$1,269,443	\$1,065,530	\$1,871,063	\$356,229
Sub-Total	\$13,048,414	\$5,793,441	\$4,754,029	\$9,708,332	\$2,633,250
Health and Welfare					
Health	\$999,395	\$170,081	\$162,963	\$239,766	\$101,799
Mental Health and Mental Retardation	\$2,009,083	\$923,759	\$2,381,023	\$5,128,530	\$2,323,573
Welfare/Social Services	\$2,462,932	\$1,964,040	\$1,805,436	\$6,099,319	\$1,738,996
Sub-Total	\$5,471,410	\$3,057,880	\$4,349,422	\$11,467,615	\$4,164,368
Education					
Instruction	\$29,643,710	\$25,963,005	\$12,363,634	\$25,719,141	\$8,778,229
Administration, Attendance, and Health	\$2,234,454	\$3,843,269	\$997,304	\$3,071,547	\$612,738
Pupil Transportation Services	\$1,947,011	\$823,772	\$669,010	\$1,187,517	\$403,753
Operation and Maintenance Services	\$3,512,180	\$3,646,846	\$1,466,801	\$3,623,748	\$1,676,627
School Food Services and Other Non-Instructional Operations	\$1,368,578	\$2,093,665	\$584,855	\$1,264,487	\$1,050,444
Contributions to Community Colleges	\$2,082	\$16,790	--	\$6,769	\$12,476
Sub-Total	\$38,708,015	\$36,387,347	\$16,081,604	\$34,873,209	\$12,534,267
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,445,980	\$1,233,671	\$849,625	\$2,630,326	\$1,217,247
Cultural Enrichment	\$474,900	\$632,235	--	\$145,000	\$126,923
Public Libraries	\$905,088	\$1,936,261	\$428,102	\$1,359,632	\$321,235
Sub-Total	\$4,825,968	\$3,802,167	\$1,277,727	\$4,134,958	\$1,665,405
Community Development					
Planning and Community Development	\$2,711,778	\$1,938,777	\$1,553,178	\$2,713,341	\$592,348
Environmental Management	--	\$268,536	--	\$14,000	--
Cooperative Extension Program	\$36,483	--	--	--	--
Sub-Total	\$2,748,261	\$2,207,313	\$1,553,178	\$2,727,341	\$592,348
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$96,219,595	\$65,357,644	\$37,750,704	\$93,019,850	\$25,795,447

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, 2008, 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 2008
 [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	\$764,729	\$220,875	\$208,830	\$55,232	--
General and Financial Administration	\$20,917,885	\$2,907,945	\$3,251,741	\$1,215,284	\$10,451,093
Board of Elections	\$556,221	\$149,227	\$156,506	\$55,298	\$219,050
Sub-Total	\$22,238,835	\$3,278,047	\$3,617,077	\$1,325,814	\$10,670,143
Judicial Administration					
Courts	\$4,322,809	\$566,906	\$1,228,645	\$208,306	\$3,681,672
Commonwealth's Attorney	\$2,561,496	\$205,752	\$478,793	--	\$1,951,593
Sub-Total	\$6,884,305	\$772,658	\$1,707,438	\$208,306	\$5,633,265
Public Safety					
Law Enforcement and Traffic Control	\$28,527,154	\$7,800,866	\$6,015,991	\$1,722,293	\$18,434,198
Fire and Rescue Services	\$24,030,117	\$6,477,134	\$3,158,925	\$488,245	\$15,994,424
Correction and Detention	\$19,610,616	\$2,154,607	\$5,077,599	\$305,938	\$11,944,886
Inspections	\$2,953,052	\$637,575	\$308,725	--	\$837,151
Other Protection	\$3,343,402	\$2,748,651	\$372,183	\$29,539	\$495,114
Sub-Total	\$78,464,341	\$19,818,833	\$14,933,423	\$2,546,015	\$47,705,773
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$11,513,168	\$11,842,999	\$2,802,011	\$1,514,874	\$11,573,518
Sanitation and Waste Removal	\$9,390,688	\$3,917,365	\$3,412,391	\$947,961	\$7,846,359
Maintenance of General Buildings and Grounds	\$8,079,599	\$2,161,500	\$30,166	\$411,200	\$4,905,356
Sub-Total	\$28,983,455	\$17,921,864	\$6,244,568	\$2,874,035	\$24,325,233
Health and Welfare					
Health	\$3,550,699	\$376,485	\$174,315	\$331,619	\$863,484
Mental Health and Mental Retardation	\$29,164,824	\$3,859,247	\$2,521,716	\$1,276,342	\$18,398,446
Welfare/Social Services	\$32,812,898	\$10,001,114	\$5,301,625	\$662,886	\$26,702,116
Sub-Total	\$65,528,421	\$14,236,846	\$7,997,656	\$2,270,847	\$45,964,046
Education					
Instruction	\$181,364,575	\$40,454,139	\$32,010,211	\$4,661,586	\$71,428,061
Administration, Attendance, and Health	\$11,672,434	\$2,851,638	\$2,024,588	\$366,674	\$4,952,423
Pupil Transportation Services	\$10,389,818	\$2,189,192	\$821,712	--	\$4,706,597
Operation and Maintenance Services	\$22,737,571	\$4,250,511	\$4,231,711	\$376,129	\$10,047,206
School Food Services and Other Non-Instructional Operations	\$9,474,946	\$2,154,127	\$1,961,916	\$161,396	\$3,019,272
Contributions to Community Colleges	--	\$46,484	\$19,181	--	--
Sub-Total	\$235,639,344	\$51,946,091	\$41,069,319	\$5,565,785	\$94,153,559
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$21,268,105	\$4,972,791	\$1,755,806	\$1,213,993	\$7,777,851
Cultural Enrichment	\$8,749,988	\$58,000	\$23,300	--	\$425,528
Public Libraries	\$3,136,340	\$738,518	\$737,998	\$84,720	\$1,667,780
Sub-Total	\$33,154,433	\$5,769,309	\$2,517,104	\$1,298,713	\$9,871,159
Community Development					
Planning and Community Development	\$21,768,667	\$4,889,723	\$838,462	\$630,025	\$5,297,412
Environmental Management	\$20,145	--	--	\$33,779	\$10,219
Cooperative Extension Program	\$119,099	--	--	--	\$30,098
Sub-Total	\$21,907,911	\$4,889,723	\$838,462	\$663,804	\$5,337,729
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$492,801,045	\$118,633,371	\$78,925,047	\$16,753,319	\$243,660,907

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, 2008, 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 2008
 [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	\$474,616	\$234,890	\$40,343	\$725,398	\$1,955,105
General and Financial Administration	\$5,045,314	\$3,397,359	\$2,648,172	\$19,459,721	\$25,329,607
Board of Elections	\$301,221	\$128,581	\$120,220	\$560,627	\$677,884
Sub-Total	\$5,821,151	\$3,760,830	\$2,808,735	\$20,745,746	\$27,962,596
Judicial Administration					
Courts	\$634,620	\$262,815	\$1,260,341	\$6,190,043	\$6,900,961
Commonwealth's Attorney	\$280,020	\$97,603	\$611,099	\$3,414,477	\$7,832,111
Sub-Total	\$914,640	\$360,418	\$1,871,440	\$9,604,520	\$14,733,072
Public Safety					
Law Enforcement and Traffic Control	\$12,304,151	\$3,499,520	\$4,372,320	\$45,932,799	\$71,875,422
Fire and Rescue Services	\$3,481,595	\$2,328,338	\$2,156,727	\$31,436,882	\$45,735,423
Correction and Detention	\$4,516,393	\$842,678	\$2,872,233	\$26,777,671	\$45,888,210
Inspections	\$1,087,498	\$568,564	\$219,148	\$2,989,746	\$2,528,958
Other Protection	\$1,799,234	\$121,946	\$81,742	\$866,415	\$6,783,634
Sub-Total	\$23,188,871	\$7,361,046	\$9,702,170	\$108,003,513	\$172,811,647
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,932,155	\$622,108	\$3,214,345	\$22,841,648	\$56,060,334
Sanitation and Waste Removal	\$2,656,126	\$715,606	\$2,548,349	\$10,832,672	\$25,212,481
Maintenance of General Buildings and Grounds	\$391,507	\$1,182,213	\$795,491	\$9,868,393	\$20,308,534
Sub-Total	\$8,979,788	\$2,519,927	\$6,558,185	\$43,542,713	\$101,581,349
Health and Welfare					
Health	\$740,250	\$47,160	\$199,621	\$2,337,431	\$13,009,889
Mental Health and Mental Retardation	\$2,952,420	\$1,107,810	\$2,854,166	\$25,925,117	\$23,760,733
Welfare/Social Services	\$6,448,285	\$3,116,321	\$2,183,540	\$53,554,640	\$82,301,119
Sub-Total	\$10,140,955	\$4,271,291	\$5,237,327	\$81,817,188	\$119,071,741
Education					
Instruction	\$62,035,422	\$22,113,321	\$17,823,640	\$234,184,973	\$285,213,247
Administration, Attendance, and Health	\$4,236,972	\$2,000,307	\$3,649,011	\$28,664,201	\$13,457,258
Pupil Transportation Services	\$4,451,176	\$1,489,095	\$1,496,336	\$17,306,648	\$10,896,170
Operation and Maintenance Services	\$7,952,758	\$3,286,761	\$2,976,892	\$34,138,502	\$33,777,878
School Food Services and Other Non-Instructional Operations	\$2,605,299	\$1,108,523	\$1,198,986	\$13,965,958	\$30,064,612
Contributions to Community Colleges	--	\$14,302	\$13,026	--	\$6,000
Sub-Total	\$81,281,627	\$30,012,309	\$27,157,891	\$328,260,282	\$373,415,165
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,545,697	\$1,663,225	\$1,423,634	\$22,891,767	\$21,521,053
Cultural Enrichment	\$1,093,083	--	--	\$2,875,149	\$17,662,132
Public Libraries	\$1,564,940	\$588,948	\$485,247	\$5,495,809	\$8,282,650
Sub-Total	\$4,203,720	\$2,252,173	\$1,908,881	\$31,262,725	\$47,466,835
Community Development					
Planning and Community Development	\$2,309,349	\$39,900	\$2,754,381	\$26,093,890	\$23,466,678
Environmental Management	\$4,500	--	--	--	--
Cooperative Extension Program	\$40,080	--	\$4,625	\$273,610	--
Sub-Total	\$2,353,929	\$39,900	\$2,759,006	\$26,367,500	\$23,466,678
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$136,884,681	\$50,577,894	\$58,003,635	\$649,604,187	\$880,508,083

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, 2008, 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 2008

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

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$21,558	\$177,852	\$76,818	\$722,380	\$49,876
General and Financial Administration	\$842,485	\$2,994,415	\$1,900,992	\$10,929,458	\$1,999,108
Board of Elections	\$69,807	\$251,394	\$164,599	\$520,508	\$96,667
Sub-Total	\$933,850	\$3,423,661	\$2,142,409	\$12,172,346	\$2,145,651
Judicial Administration					
Courts	\$372,555	\$1,746,158	\$278,201	\$4,284,224	\$731,045
Commonwealth's Attorney	\$33,915	\$1,082,656	--	\$2,717,545	\$328,653
Sub-Total	\$406,470	\$2,828,814	\$278,201	\$7,001,769	\$1,059,698
Public Safety					
Law Enforcement and Traffic Control	\$1,456,175	\$11,490,772	\$2,409,188	\$28,756,562	\$3,075,998
Fire and Rescue Services	\$214,061	\$6,159,864	\$2,809,139	\$23,866,113	\$1,143,946
Correction and Detention	\$401,282	\$10,070,982	\$346,990	\$17,920,404	\$1,039,629
Inspections	\$74,890	\$540,661	\$249,487	\$2,726,603	\$170,869
Other Protection	\$44,989	\$190,606	\$174,519	--	\$648,165
Sub-Total	\$2,191,397	\$28,452,885	\$5,989,323	\$73,269,682	\$6,078,607
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,310,508	\$4,268,005	\$1,229,578	\$8,222,501	\$2,042,348
Sanitation and Waste Removal	\$499,287	\$1,515,667	\$925,993	\$13,565,551	\$1,296,469
Maintenance of General Buildings and Grounds	\$216,150	\$4,619,929	\$273,640	\$6,836,896	\$628,056
Sub-Total	\$2,025,945	\$10,403,601	\$2,429,211	\$28,624,948	\$3,966,873
Health and Welfare					
Health	\$65,755	\$750,473	\$270,451	\$1,574,533	\$84,653
Mental Health and Mental Retardation	\$700,890	\$4,310,093	\$910,005	\$9,778,077	\$3,174,068
Welfare/Social Services	\$1,116,628	\$15,505,145	\$825,489	\$30,753,552	\$1,809,888
Sub-Total	\$1,883,273	\$20,565,711	\$2,005,945	\$42,106,162	\$5,068,609
Education					
Instruction	\$5,556,413	\$37,917,770	\$18,018,594	\$125,181,477	\$11,445,983
Administration, Attendance, and Health	\$454,857	\$3,538,608	\$1,316,022	\$8,540,819	\$985,621
Pupil Transportation Services	\$169,593	\$1,837,010	\$941,575	\$7,110,037	\$309,029
Operation and Maintenance Services	\$1,632,526	\$5,639,153	\$1,776,657	\$15,506,446	\$1,293,984
School Food Services and Other Non-Instructional Operations	\$289,361	\$2,255,923	\$325,496	\$6,833,774	\$552,796
Contributions to Community Colleges	\$5,569	\$4,940	--	--	\$5,917
Sub-Total	\$8,108,319	\$51,193,404	\$22,378,344	\$163,172,553	\$14,593,330
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$339,002	\$1,851,467	\$903,804	\$9,470,794	\$1,067,828
Cultural Enrichment	\$15,993	\$863,197	--	\$2,062,631	\$20,082
Public Libraries	\$74,389	\$969,025	\$721,160	\$2,335,990	\$687,150
Sub-Total	\$429,384	\$3,683,689	\$1,624,964	\$13,869,415	\$1,775,060
Community Development					
Planning and Community Development	\$320,403	\$1,219,722	\$3,035,899	\$14,565,679	\$613,495
Environmental Management	--	\$6,500	--	--	--
Cooperative Extension Program	--	\$37,800	--	--	--
Sub-Total	\$320,403	\$1,264,022	\$3,035,899	\$14,565,679	\$613,495
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$16,299,041	\$121,815,787	\$39,884,296	\$354,782,554	\$35,301,323

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, 2008, 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 2008
 [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	\$2,712,721	\$788,490	\$279,354	\$216,980	\$394,837
General and Financial Administration	\$42,726,040	\$10,921,196	\$3,517,381	\$2,597,414	\$7,518,605
Board of Elections	\$920,132	\$548,382	\$202,155	\$106,651	\$305,829
Sub-Total	\$46,358,893	\$12,258,068	\$3,998,890	\$2,921,045	\$8,219,271
Judicial Administration					
Courts	\$12,882,938	\$4,048,624	\$1,324,695	\$1,142,804	\$4,613,151
Commonwealth's Attorney	\$3,667,227	\$2,164,822	\$443,121	\$529,821	\$2,973,759
Sub-Total	\$16,550,165	\$6,213,446	\$1,767,816	\$1,672,625	\$7,586,910
Public Safety					
Law Enforcement and Traffic Control	\$104,980,953	\$20,865,197	\$6,794,871	\$5,137,145	\$18,794,528
Fire and Rescue Services	\$56,932,582	\$20,261,528	\$6,028,514	\$2,732,394	\$16,146,486
Correction and Detention	\$28,462,321	\$13,825,026	\$1,719,799	\$5,208,123	\$8,457,039
Inspections	\$1,969,135	\$2,975,414	\$487,424	\$392,497	\$2,147,779
Other Protection	\$2,135,846	\$4,366,307	\$604,499	\$72,270	\$1,067,443
Sub-Total	\$194,480,837	\$62,293,472	\$15,635,107	\$13,542,429	\$46,613,275
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$35,279,491	\$8,187,362	\$5,471,837	\$3,474,051	\$15,080,624
Sanitation and Waste Removal	\$12,614,103	\$7,879,499	\$5,693,282	\$2,996,535	\$6,827,428
Maintenance of General Buildings and Grounds	\$19,077,431	\$7,011,459	\$1,307,173	\$1,638,646	\$3,381,048
Sub-Total	\$66,971,025	\$23,078,320	\$12,472,292	\$8,109,232	\$25,289,100
Health and Welfare					
Health	\$4,039,536	\$1,331,096	\$269,912	\$255,189	\$710,566
Mental Health and Mental Retardation	\$36,003,165	\$16,452,084	\$3,939,572	\$7,276,872	\$8,576,602
Welfare/Social Services	\$105,387,173	\$42,672,878	\$2,140,428	\$4,665,945	\$14,588,596
Sub-Total	\$145,429,874	\$60,456,058	\$6,349,912	\$12,198,006	\$23,875,764
Education					
Instruction	\$244,043,654	\$111,602,464	\$31,300,777	\$24,785,427	\$100,985,156
Administration, Attendance, and Health	\$14,904,375	\$9,435,862	\$2,386,028	\$1,684,247	\$6,848,010
Pupil Transportation Services	\$10,623,829	\$6,531,722	\$1,324,321	\$1,011,064	\$11,012,732
Operation and Maintenance Services	\$30,649,953	\$16,167,019	\$2,880,212	\$2,333,599	\$13,531,368
School Food Services and Other Non-Instructional Operations	\$10,137,283	\$5,070,636	\$1,749,928	\$1,105,109	\$5,612,918
Contributions to Community Colleges	--	--	--	\$30,170	--
Sub-Total	\$310,359,094	\$148,807,703	\$39,641,266	\$30,949,616	\$137,990,184
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18,605,376	\$7,417,742	\$4,249,246	\$2,089,621	\$6,563,359
Cultural Enrichment	\$978,693	\$638,950	\$521,358	\$56,999	--
Public Libraries	\$5,600,491	\$3,388,483	\$1,067,586	\$1,073,300	\$2,769,798
Sub-Total	\$25,184,560	\$11,445,175	\$5,838,190	\$3,219,920	\$9,333,157
Community Development					
Planning and Community Development	\$79,185,749	\$9,392,253	\$453,792	\$2,113,036	\$6,037,869
Environmental Management	\$1,749,954	\$138,292	--	\$123,928	--
Cooperative Extension Program	--	\$61,279	\$12,884	--	\$65,977
Sub-Total	\$80,935,703	\$9,591,824	\$466,676	\$2,236,964	\$6,103,846
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$886,270,151	\$334,144,066	\$86,170,149	\$74,849,837	\$265,011,507

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, 2008, 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 2008
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$1,184,474	\$139,520	\$223,612	\$112,577
General and Financial Administration	\$53,748,352	\$2,617,887	\$2,010,354	\$3,654,922
Board of Elections	\$1,354,019	\$109,056	\$131,254	\$155,580
Sub-Total	\$56,286,845	\$2,866,463	\$2,365,220	\$3,923,079
Judicial Administration				
Courts	\$8,193,090	\$943,368	\$369,459	\$1,567,588
Commonwealth's Attorney	\$7,279,538	\$443,847	--	\$924,294
Sub-Total	\$15,472,628	\$1,387,215	\$369,459	\$2,491,882
Public Safety				
Law Enforcement and Traffic Control	\$97,083,416	\$4,319,402	\$4,130,790	\$6,608,685
Fire and Rescue Services	\$49,688,597	\$3,070,394	\$3,257,746	\$3,877,709
Correction and Detention	\$36,473,758	\$5,611,100	\$2,069,644	\$8,267,070
Inspections	\$1,700,660	\$414,097	\$491,393	\$588,811
Other Protection	\$5,143,990	\$1,040,055	\$22,356	\$1,887,420
Sub-Total	\$190,090,421	\$14,455,048	\$9,971,929	\$21,229,695
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$42,964,634	\$5,242,909	\$1,306,607	\$6,681,491
Sanitation and Waste Removal	\$30,939,847	\$1,908,351	\$864,801	\$1,149,668
Maintenance of General Buildings and Grounds	\$20,020,280	\$1,019,178	\$1,407,894	\$1,346,630
Sub-Total	\$93,924,761	\$8,170,438	\$3,579,302	\$9,177,789
Health and Welfare				
Health	\$2,740,071	\$236,932	\$241,853	\$217,660
Mental Health and Mental Retardation	\$44,778,838	\$5,223,460	\$1,600,899	\$2,115,572
Welfare/Social Services	\$71,507,839	\$3,543,664	\$1,917,209	\$7,318,859
Sub-Total	\$119,026,748	\$9,004,056	\$3,759,961	\$9,652,091
Education				
Instruction	\$578,155,660	\$23,598,614	\$6,493,025	\$37,946,084
Administration, Attendance, and Health	\$20,992,319	\$1,898,665	\$514,984	\$2,464,647
Pupil Transportation Services	\$34,298,966	\$1,000,940	\$489,513	\$1,520,029
Operation and Maintenance Services	\$97,470,465	\$3,266,544	\$839,064	\$3,448,726
School Food Services and Other Non-Instructional Operations	\$25,790,724	\$1,146,671	\$289,619	\$1,691,104
Contributions to Community Colleges	\$6,000	\$26,502	--	\$23,989
Sub-Total	\$756,714,134	\$30,937,936	\$8,626,205	\$47,094,579
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$42,374,602	\$1,886,155	\$1,392,614	\$3,362,042
Cultural Enrichment	\$10,142,423	\$123,962	\$158,970	\$174,968
Public Libraries	\$16,059,880	\$932,347	\$1,005,144	\$569,267
Sub-Total	\$68,576,905	\$2,942,464	\$2,556,728	\$4,106,277
Community Development				
Planning and Community Development	\$67,350,811	\$1,077,951	\$5,094,314	\$2,199,330
Environmental Management	\$47,881	\$124,464	--	\$66,633
Cooperative Extension Program	\$243,437	--	--	--
Sub-Total	\$67,642,129	\$1,202,415	\$5,094,314	\$2,265,963
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$1,367,734,571	\$70,966,035	\$36,323,118	\$99,941,355

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, 2008, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 2.1
Per Capita Distribution/2
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2008
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$5.95	\$6.53	\$6.13
General and Financial Administration	\$97.73	\$143.08	\$111.89
Board of Elections	\$4.43	\$4.95	\$4.59
Sub-Total	\$108.11	\$154.56	\$122.61
Judicial Administration			
Courts	\$37.77	\$45.61	\$40.22
Commonwealth's Attorney	\$12.82	\$21.32	\$15.47
Sub-Total	\$50.59	\$66.93	\$55.69
Public Safety			
Law Enforcement and Traffic Control	\$163.97	\$285.46	\$201.89
Fire and Rescue Services	\$130.33	\$188.29	\$148.42
Correction and Detention	\$90.05	\$141.11	\$105.98
Inspections	\$18.54	\$19.03	\$18.69
Other Protection	\$21.68	\$18.39	\$20.65
Sub-Total	\$424.57	\$652.28	\$495.63
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$27.57	\$150.15	\$65.83
Sanitation and Waste Removal	\$59.65	\$90.05	\$69.14
Maintenance of General Buildings and Grounds	\$42.12	\$63.86	\$48.90
Sub-Total	\$129.34	\$304.05	\$183.87
Health and Welfare			
Health	\$26.77	\$22.21	\$25.35
Mental Health and Mental Retardation	\$110.63	\$144.58	\$121.23
Welfare/Social Services	\$186.97	\$282.85	\$216.89
Sub-Total	\$324.37	\$449.65	\$363.47
Education			
Instruction	\$1,363.14	\$1,282.00	\$1,337.82
Administration, Attendance, and Health	\$73.27	\$85.19	\$76.99
Pupil Transportation Services	\$108.09	\$73.51	\$97.30
Operation and Maintenance Services	\$168.86	\$174.91	\$170.75
School Food Services and Other Non-Instructional Operations	\$70.05	\$67.16	\$69.15
Contributions to Community Colleges	\$0.62	\$0.19	\$0.48
Sub-Total	\$1,784.02	\$1,682.96	\$1,752.48
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$55.26	\$104.59	\$70.65
Cultural Enrichment	\$4.92	\$21.85	\$10.21
Public Libraries	\$32.03	\$35.60	\$33.14
Sub-Total	\$92.21	\$162.03	\$114.00
Community Development			
Planning and Community Development	\$83.38	\$150.42	\$104.30
Environmental Management	\$3.88	\$1.65	\$3.19
Cooperative Extension Program	\$2.05	\$0.61	\$1.60
Sub-Total	\$89.31	\$152.68	\$109.09
Nondepartmental/1			
Sub-Total	\$0.47	--	\$0.32
Grand Total	\$3,002.99	\$3,625.14	\$3,197.16

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$6.44	\$5.81	\$6.42	\$24.38	\$6.30
General and Financial Administration	\$69.18	\$100.92	\$63.20	\$74.94	\$51.27
Board of Elections	\$4.30	\$5.44	\$7.15	\$7.09	\$4.68
Sub-Total	\$79.93	\$112.17	\$76.77	\$106.41	\$62.24
Judicial Administration					
Courts	\$27.67	\$30.18	\$56.55	\$35.54	\$40.53
Commonwealth's Attorney	\$9.39	\$9.59	\$27.94	\$16.86	\$18.21
Sub-Total	\$37.06	\$39.77	\$84.48	\$52.41	\$58.74
Public Safety					
Law Enforcement and Traffic Control	\$42.62	\$146.54	\$101.62	\$114.79	\$83.18
Fire and Rescue Services	\$79.67	\$94.39	\$67.92	\$32.32	\$54.51
Correction and Detention	\$58.43	\$81.93	\$89.99	\$142.04	\$56.88
Inspections	\$11.61	\$12.17	\$9.86	\$15.23	\$5.61
Other Protection	\$27.46	\$38.74	\$31.45	\$11.88	\$47.80
Sub-Total	\$219.79	\$373.76	\$300.84	\$316.26	\$247.98
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4.84	\$41.64	--	\$0.27	\$0.91
Sanitation and Waste Removal	\$140.64	\$7.05	\$118.92	\$18.85	\$38.99
Maintenance of General Buildings and Grounds	\$24.34	--	\$44.08	\$47.08	\$21.70
Sub-Total	\$169.81	\$48.69	\$163.00	\$66.20	\$61.60
Health and Welfare					
Health	\$13.15	\$10.06	\$10.41	\$8.72	\$9.51
Mental Health and Mental Retardation	\$165.46	\$121.96	\$274.18	\$4.32	\$119.78
Welfare/Social Services	\$184.88	\$224.25	\$194.41	\$27.57	\$121.31
Sub-Total	\$363.48	\$356.27	\$479.01	\$40.62	\$250.60
Education					
Instruction	\$1,014.07	\$1,276.69	\$1,279.71	\$998.60	\$1,049.34
Administration, Attendance, and Health	\$60.60	\$105.27	\$122.40	\$89.16	\$62.42
Pupil Transportation Services	\$74.89	\$96.39	\$118.22	\$107.62	\$76.10
Operation and Maintenance Services	\$146.98	\$144.05	\$215.41	\$114.11	\$137.62
School Food Services and Other Non-Instructional Operations	\$57.25	\$48.23	\$77.37	\$51.91	\$61.56
Contributions to Community Colleges	\$1.14	\$0.25	\$0.55	\$1.85	\$0.48
Sub-Total	\$1,354.94	\$1,670.89	\$1,813.66	\$1,363.24	\$1,387.51
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.62	\$25.94	\$45.72	\$16.24	\$11.62
Cultural Enrichment	\$2.18	\$6.53	\$0.74	--	--
Public Libraries	\$11.53	\$36.91	\$7.75	\$19.98	\$25.72
Sub-Total	\$28.34	\$69.39	\$54.21	\$36.22	\$37.35
Community Development					
Planning and Community Development	\$33.66	\$252.87	\$22.68	\$15.29	\$15.37
Environmental Management	\$15.44	\$1.00	\$0.15	\$4.63	\$0.31
Cooperative Extension Program	\$3.27	\$1.40	\$1.96	\$6.11	\$18.28
Sub-Total	\$52.38	\$255.27	\$24.79	\$26.04	\$33.96
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,305.72	\$2,926.21	\$2,996.76	\$2,007.40	\$2,139.99

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$12.84	\$5.35	\$3.36	\$25.20	\$2.08
General and Financial Administration	\$89.52	\$168.27	\$53.18	\$169.88	\$34.94
Board of Elections	\$8.16	\$5.32	\$3.77	\$5.24	\$3.06
Sub-Total	\$110.52	\$178.94	\$60.31	\$200.32	\$40.08
Judicial Administration					
Courts	\$41.29	\$49.30	\$16.35	\$55.99	\$31.67
Commonwealth's Attorney	\$26.28	\$20.98	\$13.07	\$21.23	\$11.26
Sub-Total	\$67.57	\$70.28	\$29.41	\$77.22	\$42.93
Public Safety					
Law Enforcement and Traffic Control	\$190.08	\$316.38	\$81.48	\$165.30	\$99.80
Fire and Rescue Services	\$14.26	\$304.21	\$76.57	\$59.37	\$53.43
Correction and Detention	\$30.34	\$165.54	\$72.43	\$20.73	\$47.40
Inspections	\$6.01	\$39.73	\$7.83	\$39.92	\$8.20
Other Protection	\$15.50	\$36.46	\$25.76	\$68.86	\$1.77
Sub-Total	\$256.19	\$862.32	\$264.08	\$354.19	\$210.61
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$134.42	\$2.82	--	--
Sanitation and Waste Removal	\$72.39	\$106.96	\$23.27	\$200.71	\$84.00
Maintenance of General Buildings and Grounds	\$32.96	\$59.83	\$18.29	\$38.96	\$23.31
Sub-Total	\$105.35	\$301.21	\$44.38	\$239.67	\$107.30
Health and Welfare					
Health	\$9.41	\$108.42	\$8.14	\$17.82	\$8.21
Mental Health and Mental Retardation	\$188.76	\$106.25	\$83.74	\$196.36	\$60.21
Welfare/Social Services	\$98.26	\$476.66	\$173.45	\$140.69	\$187.82
Sub-Total	\$296.43	\$691.33	\$265.32	\$354.87	\$256.24
Education					
Instruction	\$1,049.19	\$1,422.76	\$1,165.24	\$1,501.50	\$995.56
Administration, Attendance, and Health	\$79.01	\$95.02	\$46.89	\$102.23	\$46.25
Pupil Transportation Services	\$98.83	\$64.30	\$79.02	\$175.09	\$118.10
Operation and Maintenance Services	\$133.29	\$145.79	\$127.46	\$270.65	\$146.26
School Food Services and Other Non-Instructional Operations	\$62.91	\$90.08	\$63.43	\$120.92	\$69.09
Contributions to Community Colleges	\$0.03	\$0.14	\$0.07	\$0.80	\$0.03
Sub-Total	\$1,423.25	\$1,818.09	\$1,482.11	\$2,171.18	\$1,375.29
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.27	\$181.06	\$23.35	\$70.64	\$30.20
Cultural Enrichment	--	\$17.10	\$1.10	--	\$2.42
Public Libraries	\$13.06	\$76.65	\$16.43	\$55.99	\$25.23
Sub-Total	\$28.33	\$274.81	\$40.87	\$126.62	\$57.85
Community Development					
Planning and Community Development	\$10.08	\$118.62	\$18.50	\$31.53	\$112.36
Environmental Management	\$1.52	--	\$1.36	\$21.94	\$5.40
Cooperative Extension Program	\$2.96	--	\$2.70	\$7.33	\$1.11
Sub-Total	\$14.56	\$118.62	\$22.56	\$60.80	\$118.88
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,302.21	\$4,315.59	\$2,209.04	\$3,584.87	\$2,209.17

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$18.65	\$6.59	\$10.96	\$14.46	\$7.22
General and Financial Administration	\$100.67	\$69.57	\$51.70	\$41.55	\$56.57
Board of Elections	\$3.89	\$5.83	\$6.47	\$7.33	\$6.50
Sub-Total	\$123.21	\$81.99	\$69.13	\$63.34	\$70.29
Judicial Administration					
Courts	\$57.41	\$49.26	\$37.71	\$63.61	\$39.39
Commonwealth's Attorney	\$15.23	\$20.41	\$21.51	\$26.65	\$10.61
Sub-Total	\$72.64	\$69.67	\$59.22	\$90.27	\$50.00
Public Safety					
Law Enforcement and Traffic Control	\$105.43	\$117.85	\$106.34	\$86.48	\$97.47
Fire and Rescue Services	\$17.20	\$37.84	\$19.40	\$52.16	\$22.61
Correction and Detention	\$36.11	\$90.78	\$116.50	\$102.91	\$115.48
Inspections	\$9.63	\$9.94	\$6.54	\$6.89	\$6.52
Other Protection	\$45.27	\$48.01	\$7.25	\$13.35	\$15.80
Sub-Total	\$213.64	\$304.42	\$256.02	\$261.79	\$257.67
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.31	--	\$1.37	\$19.37	--
Sanitation and Waste Removal	\$169.86	\$21.66	\$44.83	\$116.77	\$51.68
Maintenance of General Buildings and Grounds	\$56.12	\$28.81	\$27.55	\$45.71	\$32.98
Sub-Total	\$226.28	\$50.46	\$73.75	\$181.85	\$84.66
Health and Welfare					
Health	\$10.73	\$10.63	\$6.72	\$15.91	\$5.98
Mental Health and Mental Retardation	\$142.93	\$42.06	\$144.68	\$185.54	\$83.64
Welfare/Social Services	\$125.80	\$103.73	\$169.74	\$396.28	\$132.99
Sub-Total	\$279.46	\$156.43	\$321.15	\$597.73	\$222.61
Education					
Instruction	\$887.58	\$1,117.22	\$950.04	\$1,092.14	\$950.45
Administration, Attendance, and Health	\$70.46	\$55.25	\$48.36	\$56.60	\$55.25
Pupil Transportation Services	\$105.65	\$99.05	\$102.63	\$104.06	\$108.26
Operation and Maintenance Services	\$95.65	\$175.16	\$146.31	\$165.56	\$129.33
School Food Services and Other Non-Instructional Operations	\$58.34	\$63.41	\$68.55	\$79.34	\$61.32
Contributions to Community Colleges	\$1.15	\$0.15	\$0.26	\$3.95	\$5.97
Sub-Total	\$1,218.84	\$1,510.24	\$1,316.15	\$1,501.66	\$1,310.57
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.16	\$57.44	\$4.78	\$23.07	\$8.52
Cultural Enrichment	--	\$2.78	\$1.87	--	\$0.61
Public Libraries	\$16.09	\$25.54	\$17.41	\$19.49	\$8.34
Sub-Total	\$18.25	\$85.76	\$24.06	\$42.56	\$17.46
Community Development					
Planning and Community Development	\$65.59	\$52.17	\$17.20	\$364.06	\$6.90
Environmental Management	\$1.59	\$0.53	\$0.91	\$6.24	\$0.38
Cooperative Extension Program	\$10.85	\$2.22	\$3.76	\$2.35	\$2.69
Sub-Total	\$78.03	\$54.92	\$21.87	\$372.65	\$9.97
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,230.36	\$2,313.89	\$2,141.34	\$3,111.84	\$2,023.24

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$2.12	\$6.36	\$25.63	\$9.39	\$6.84
General and Financial Administration	\$57.20	\$97.31	\$47.13	\$176.56	\$78.28
Board of Elections	\$3.27	\$5.62	\$1.83	\$8.66	\$9.43
Sub-Total	\$62.59	\$109.29	\$74.59	\$194.60	\$94.56
Judicial Administration					
Courts	\$30.29	\$26.03	\$32.74	\$62.69	\$39.81
Commonwealth's Attorney	\$12.71	\$7.03	\$10.01	\$15.40	\$14.57
Sub-Total	\$43.00	\$33.06	\$42.75	\$78.09	\$54.37
Public Safety					
Law Enforcement and Traffic Control	\$84.73	\$141.31	\$54.63	\$124.20	\$130.43
Fire and Rescue Services	\$34.40	\$103.15	\$48.51	\$30.32	\$28.18
Correction and Detention	\$70.87	\$105.96	\$55.98	\$96.59	\$89.83
Inspections	\$14.84	\$16.51	\$3.81	\$17.86	\$2.30
Other Protection	\$9.96	\$36.06	\$4.77	\$18.47	\$4.69
Sub-Total	\$214.80	\$402.99	\$167.71	\$287.43	\$255.43
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.87	\$11.88	--	--	--
Sanitation and Waste Removal	\$47.97	\$56.17	\$11.78	\$34.94	\$67.87
Maintenance of General Buildings and Grounds	\$21.98	\$40.56	\$36.45	\$112.27	\$38.47
Sub-Total	\$70.81	\$108.61	\$48.23	\$147.21	\$106.34
Health and Welfare					
Health	\$9.96	\$14.45	\$7.22	\$7.46	\$8.28
Mental Health and Mental Retardation	\$117.55	\$104.87	\$295.87	\$15.44	\$226.31
Welfare/Social Services	\$219.72	\$140.54	\$134.17	\$315.72	\$400.42
Sub-Total	\$347.23	\$259.86	\$437.26	\$338.62	\$635.02
Education					
Instruction	\$1,151.90	\$1,041.39	\$978.56	\$1,247.63	\$1,338.59
Administration, Attendance, and Health	\$61.97	\$52.15	\$53.80	\$112.33	\$72.32
Pupil Transportation Services	\$86.56	\$93.76	\$91.46	\$124.36	\$120.97
Operation and Maintenance Services	\$122.21	\$115.61	\$128.99	\$233.45	\$232.15
School Food Services and Other Non-Instructional Operations	\$67.01	\$61.25	\$62.00	\$71.54	\$84.66
Contributions to Community Colleges	--	\$0.14	\$1.17	\$0.16	\$0.30
Sub-Total	\$1,489.64	\$1,364.30	\$1,315.99	\$1,789.46	\$1,848.99
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.85	\$15.55	\$7.27	\$52.18	\$2.18
Cultural Enrichment	\$0.04	--	--	\$6.98	\$3.53
Public Libraries	\$18.49	\$11.90	\$8.01	\$9.19	\$21.98
Sub-Total	\$36.38	\$27.46	\$15.28	\$68.34	\$27.69
Community Development					
Planning and Community Development	\$40.58	\$51.27	\$32.67	\$53.99	\$25.34
Environmental Management	\$0.43	\$10.21	\$0.29	\$2.05	\$11.65
Cooperative Extension Program	\$1.07	\$3.45	\$1.88	\$4.06	\$3.52
Sub-Total	\$42.07	\$64.93	\$34.84	\$60.09	\$40.52
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,306.53	\$2,370.49	\$2,136.65	\$2,963.85	\$3,062.91

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$1.91	\$3.92	\$7.46	\$5.85	\$5.49
General and Financial Administration	\$103.13	\$109.33	\$96.88	\$73.33	\$134.17
Board of Elections	\$2.97	\$6.97	\$13.10	\$5.22	\$9.14
Sub-Total	\$108.02	\$120.22	\$117.45	\$84.40	\$148.80
Judicial Administration					
Courts	\$34.34	\$16.29	\$62.39	\$30.63	\$50.46
Commonwealth's Attorney	\$13.49	\$18.78	\$15.88	\$23.13	\$10.44
Sub-Total	\$47.83	\$35.07	\$78.27	\$53.75	\$60.90
Public Safety					
Law Enforcement and Traffic Control	\$196.19	\$108.87	\$103.62	\$128.47	\$144.83
Fire and Rescue Services	\$153.83	\$64.55	\$20.13	\$33.02	\$108.62
Correction and Detention	\$127.77	\$66.95	\$3.54	\$75.84	\$191.25
Inspections	\$18.39	\$13.49	\$4.21	\$20.18	\$10.27
Other Protection	\$4.22	\$8.20	\$10.07	\$51.11	\$17.06
Sub-Total	\$500.40	\$262.04	\$141.56	\$308.63	\$472.02
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$26.55	--	--	--	--
Sanitation and Waste Removal	\$21.08	\$20.71	\$68.74	\$70.59	\$63.22
Maintenance of General Buildings and Grounds	\$19.95	\$58.24	\$23.85	\$23.00	\$56.88
Sub-Total	\$67.58	\$78.96	\$92.59	\$93.59	\$120.11
Health and Welfare					
Health	\$10.65	\$13.44	\$12.26	\$8.48	\$9.55
Mental Health and Mental Retardation	\$114.46	\$34.38	\$37.45	\$104.16	\$125.14
Welfare/Social Services	\$107.33	\$141.52	\$400.46	\$298.53	\$201.46
Sub-Total	\$232.44	\$189.33	\$450.16	\$411.17	\$336.15
Education					
Instruction	\$1,380.41	\$1,065.03	\$946.91	\$1,127.75	\$1,197.19
Administration, Attendance, and Health	\$69.05	\$94.93	\$87.15	\$73.77	\$99.30
Pupil Transportation Services	\$106.30	\$76.30	\$70.10	\$81.49	\$155.95
Operation and Maintenance Services	\$196.75	\$132.38	\$127.74	\$140.01	\$143.35
School Food Services and Other Non-Instructional Operations	\$55.00	\$49.35	\$62.35	\$66.30	\$76.92
Contributions to Community Colleges	--	\$1.05	\$0.11	\$0.17	\$0.25
Sub-Total	\$1,807.50	\$1,419.04	\$1,294.36	\$1,489.50	\$1,672.96
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$28.02	\$46.89	--	\$17.99	\$7.99
Cultural Enrichment	\$0.02	\$3.00	--	--	--
Public Libraries	\$29.61	\$18.34	\$3.26	\$20.85	\$12.20
Sub-Total	\$57.65	\$68.23	\$3.26	\$38.84	\$20.19
Community Development					
Planning and Community Development	\$45.73	\$65.98	\$11.70	\$27.20	\$39.55
Environmental Management	--	\$3.11	\$0.58	\$1.27	\$0.66
Cooperative Extension Program	\$1.26	\$5.91	\$15.40	\$2.66	\$4.58
Sub-Total	\$46.99	\$75.00	\$27.68	\$31.13	\$44.79
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,868.40	\$2,247.90	\$2,205.32	\$2,511.00	\$2,875.91

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$17.41	\$2.94	\$70.59	\$4.65	\$3.99
General and Financial Administration	\$86.08	\$73.64	\$93.92	\$131.30	\$151.12
Board of Elections	\$3.11	\$4.61	\$9.94	\$3.64	\$5.86
Sub-Total	\$106.60	\$81.19	\$174.45	\$139.59	\$160.97
Judicial Administration					
Courts	\$58.79	\$50.16	\$43.52	\$39.65	\$61.31
Commonwealth's Attorney	\$16.07	\$15.22	\$22.86	\$2.70	\$12.55
Sub-Total	\$74.86	\$65.37	\$66.38	\$42.35	\$73.86
Public Safety					
Law Enforcement and Traffic Control	\$75.77	\$128.95	\$75.60	\$254.92	\$86.16
Fire and Rescue Services	\$28.46	\$34.70	\$56.35	\$214.13	\$120.44
Correction and Detention	\$87.56	\$89.79	\$164.01	\$69.37	\$101.31
Inspections	\$9.31	\$13.59	\$20.27	\$15.91	\$27.58
Other Protection	\$48.90	\$53.16	\$44.88	\$27.50	\$29.94
Sub-Total	\$249.99	\$320.20	\$361.11	\$581.83	\$365.41
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$386.95	\$1.51	--	\$25.39	--
Sanitation and Waste Removal	\$132.62	\$55.32	\$89.29	\$95.26	\$133.23
Maintenance of General Buildings and Grounds	\$21.90	\$53.93	\$33.37	\$67.21	\$86.25
Sub-Total	\$541.48	\$110.76	\$122.65	\$187.86	\$219.48
Health and Welfare					
Health	\$16.61	\$8.58	\$12.10	\$74.87	\$8.12
Mental Health and Mental Retardation	\$152.34	\$59.33	\$111.14	\$142.35	\$102.58
Welfare/Social Services	\$317.33	\$121.54	\$274.14	\$262.55	\$170.08
Sub-Total	\$486.29	\$189.44	\$397.38	\$479.77	\$280.78
Education					
Instruction	\$1,133.01	\$1,196.09	\$1,126.79	\$1,711.67	\$1,429.56
Administration, Attendance, and Health	\$81.87	\$58.48	\$96.92	\$76.11	\$67.98
Pupil Transportation Services	\$131.84	\$115.86	\$129.23	\$107.51	\$148.87
Operation and Maintenance Services	\$348.60	\$176.67	\$126.50	\$198.55	\$146.49
School Food Services and Other Non-Instructional Operations	\$96.12	\$64.71	\$63.76	\$79.46	\$63.07
Contributions to Community Colleges	\$4.02	\$0.30	\$0.59	\$0.14	\$0.67
Sub-Total	\$1,795.47	\$1,612.11	\$1,543.79	\$2,173.43	\$1,856.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$8.84	\$19.47	\$23.08	\$101.41	\$45.62
Cultural Enrichment	--	--	\$1.50	\$11.38	--
Public Libraries	\$31.86	\$12.98	\$14.89	\$37.38	\$32.15
Sub-Total	\$40.70	\$32.44	\$39.48	\$150.17	\$77.76
Community Development					
Planning and Community Development	\$60.68	\$26.21	\$2.68	\$135.57	\$86.96
Environmental Management	--	\$0.59	\$1.26	\$8.04	\$6.05
Cooperative Extension Program	\$5.07	\$2.88	\$3.74	\$0.13	\$2.28
Sub-Total	\$65.75	\$29.67	\$7.68	\$143.74	\$95.29
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$3,361.12	\$2,441.19	\$2,712.91	\$3,898.75	\$3,130.21

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$3.00	\$5.66	\$6.58	\$3.25	\$7.19
General and Financial Administration	\$43.12	\$68.13	\$58.51	\$80.49	\$62.78
Board of Elections	\$7.55	\$5.84	\$3.98	\$1.49	\$8.45
Sub-Total	\$53.67	\$79.64	\$69.07	\$85.24	\$78.41
Judicial Administration					
Courts	\$43.53	\$58.80	\$34.80	\$35.55	\$50.59
Commonwealth's Attorney	\$14.49	\$13.61	\$12.62	\$15.79	\$16.69
Sub-Total	\$58.01	\$72.41	\$47.42	\$51.34	\$67.27
Public Safety					
Law Enforcement and Traffic Control	\$72.66	\$41.99	\$62.01	\$140.18	\$101.00
Fire and Rescue Services	\$101.32	\$47.80	\$35.35	\$142.04	\$30.50
Correction and Detention	\$14.34	\$43.68	\$70.64	\$48.40	\$59.97
Inspections	\$10.11	\$6.56	\$8.73	\$20.09	\$12.09
Other Protection	\$7.61	\$37.33	\$43.49	\$20.13	\$22.78
Sub-Total	\$206.04	\$177.36	\$220.22	\$370.84	\$226.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$4.25	--
Sanitation and Waste Removal	\$76.34	\$61.21	\$24.81	\$108.19	\$0.15
Maintenance of General Buildings and Grounds	\$14.42	\$49.91	\$19.62	\$17.01	\$24.04
Sub-Total	\$90.76	\$111.12	\$44.43	\$129.45	\$24.19
Health and Welfare					
Health	\$11.60	\$10.93	\$3.92	\$4.76	\$7.43
Mental Health and Mental Retardation	\$108.99	\$82.95	\$64.15	\$43.12	\$180.47
Welfare/Social Services	\$100.69	\$173.87	\$182.11	\$110.18	\$170.78
Sub-Total	\$221.28	\$267.75	\$250.17	\$158.06	\$358.67
Education					
Instruction	\$936.31	\$1,095.38	\$1,039.76	\$1,421.97	\$1,085.41
Administration, Attendance, and Health	\$48.33	\$43.47	\$49.49	\$86.36	\$45.71
Pupil Transportation Services	\$112.58	\$82.13	\$116.40	\$112.34	\$107.30
Operation and Maintenance Services	\$128.00	\$104.72	\$128.33	\$164.08	\$141.82
School Food Services and Other Non-Instructional Operations	\$57.33	\$55.64	\$75.10	\$64.13	\$66.56
Contributions to Community Colleges	\$0.27	\$0.79	--	\$1.01	\$0.57
Sub-Total	\$1,282.82	\$1,382.13	\$1,409.06	\$1,849.89	\$1,447.37
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.71	\$22.31	\$17.79	\$80.48	\$47.39
Cultural Enrichment	--	\$0.42	--	--	--
Public Libraries	\$18.06	\$9.93	\$13.82	\$7.03	\$1.99
Sub-Total	\$20.77	\$32.67	\$31.61	\$87.51	\$49.38
Community Development					
Planning and Community Development	\$13.67	\$16.07	\$40.99	\$23.03	\$9.00
Environmental Management	--	\$0.40	\$0.09	\$4.64	\$0.56
Cooperative Extension Program	\$2.43	\$2.35	\$1.49	\$2.53	\$3.81
Sub-Total	\$16.10	\$18.82	\$42.57	\$30.21	\$13.37
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,949.45	\$2,141.89	\$2,114.55	\$2,762.55	\$2,265.02

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$6.09	\$29.68	\$4.02	\$4.33	\$6.85
General and Financial Administration	\$119.06	\$131.71	\$39.98	\$64.39	\$106.62
Board of Elections	\$5.39	\$6.09	\$7.32	\$5.65	\$7.85
Sub-Total	\$130.54	\$167.48	\$51.32	\$74.37	\$121.32
Judicial Administration					
Courts	\$39.02	\$44.62	\$36.50	\$47.90	\$72.77
Commonwealth's Attorney	\$15.71	\$20.54	\$15.65	\$16.02	\$38.03
Sub-Total	\$54.74	\$65.16	\$52.15	\$63.92	\$110.81
Public Safety					
Law Enforcement and Traffic Control	\$103.88	\$102.21	\$87.17	\$144.89	\$83.15
Fire and Rescue Services	\$51.95	\$82.05	\$13.87	\$42.39	\$21.20
Correction and Detention	\$102.34	\$22.43	\$59.53	\$55.33	\$149.02
Inspections	\$23.46	\$31.74	\$7.46	\$24.45	\$8.90
Other Protection	\$9.78	\$36.07	\$6.13	\$15.02	\$52.42
Sub-Total	\$291.42	\$274.50	\$174.16	\$282.08	\$314.70
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6.36	\$8.53	--	--	\$1.44
Sanitation and Waste Removal	\$0.15	\$57.82	\$95.36	\$125.50	\$101.73
Maintenance of General Buildings and Grounds	\$44.11	\$47.77	\$14.69	\$18.82	\$49.11
Sub-Total	\$50.62	\$114.12	\$110.05	\$144.32	\$152.27
Health and Welfare					
Health	\$12.22	\$11.69	\$10.03	\$2.55	\$6.33
Mental Health and Mental Retardation	\$114.60	\$129.99	\$229.66	\$109.39	\$93.31
Welfare/Social Services	\$101.76	\$149.41	\$140.67	\$170.09	\$128.42
Sub-Total	\$228.58	\$291.08	\$380.36	\$282.03	\$228.06
Education					
Instruction	\$1,199.88	\$915.38	\$946.07	\$1,249.11	\$228.11
Administration, Attendance, and Health	\$69.98	\$37.51	\$39.76	\$76.29	\$48.55
Pupil Transportation Services	\$123.15	\$126.86	\$104.05	\$79.88	\$92.66
Operation and Maintenance Services	\$155.54	\$153.81	\$145.98	\$117.61	\$125.42
School Food Services and Other Non-Instructional Operations	\$63.68	\$46.16	\$76.21	\$62.10	\$57.42
Contributions to Community Colleges	\$20.37	--	\$1.24	\$0.67	\$4.24
Sub-Total	\$1,632.59	\$1,279.73	\$1,313.31	\$1,585.67	\$556.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$29.81	\$24.75	\$13.94	\$9.18	\$9.45
Cultural Enrichment	\$2.62	--	\$0.43	--	\$0.80
Public Libraries	\$24.31	\$25.19	\$20.04	\$17.98	\$9.46
Sub-Total	\$56.74	\$49.93	\$34.41	\$27.17	\$19.71
Community Development					
Planning and Community Development	\$27.34	\$63.02	\$32.13	\$75.52	\$192.80
Environmental Management	\$0.85	\$1.84	\$0.35	\$0.25	\$0.82
Cooperative Extension Program	\$2.38	\$2.00	\$3.75	\$6.12	\$4.08
Sub-Total	\$30.58	\$66.86	\$36.23	\$81.89	\$197.70
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,475.81	\$2,308.87	\$2,152.00	\$2,541.45	\$1,700.96

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$8.35	\$6.14	\$3.88	\$2.44	\$55.94
General and Financial Administration	\$44.81	\$86.19	\$168.68	\$32.39	\$128.11
Board of Elections	\$1.63	\$3.71	\$4.42	\$3.92	\$29.32
Sub-Total	\$54.80	\$96.04	\$176.98	\$38.74	\$213.36
Judicial Administration					
Courts	\$35.21	\$28.33	\$26.47	\$34.85	\$110.40
Commonwealth's Attorney	\$17.92	\$15.59	\$16.99	\$13.57	\$34.57
Sub-Total	\$53.14	\$43.93	\$43.46	\$48.43	\$144.96
Public Safety					
Law Enforcement and Traffic Control	\$73.66	\$194.84	\$234.54	\$93.54	\$217.30
Fire and Rescue Services	\$21.88	\$186.57	\$157.44	\$29.79	\$22.50
Correction and Detention	\$132.66	\$100.01	\$114.76	\$32.29	\$50.11
Inspections	\$7.01	\$17.04	\$19.64	\$6.04	\$28.27
Other Protection	\$6.35	\$11.04	\$8.43	\$34.27	\$44.23
Sub-Total	\$241.56	\$509.50	\$534.81	\$195.94	\$362.41
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$18.64	\$109.07	\$0.98	\$9.79
Sanitation and Waste Removal	\$39.82	\$38.17	\$35.01	\$33.10	\$102.63
Maintenance of General Buildings and Grounds	\$32.29	\$19.38	\$30.97	\$33.38	\$66.29
Sub-Total	\$72.11	\$76.19	\$175.05	\$67.45	\$178.70
Health and Welfare					
Health	\$7.68	\$5.52	\$5.79	\$6.04	\$49.96
Mental Health and Mental Retardation	\$108.98	\$110.52	\$98.02	\$95.49	\$123.75
Welfare/Social Services	\$204.60	\$123.12	\$120.09	\$82.36	\$106.90
Sub-Total	\$321.26	\$239.16	\$223.90	\$183.89	\$280.61
Education					
Instruction	\$1,213.29	\$1,375.71	\$1,209.79	\$1,004.41	\$1,346.24
Administration, Attendance, and Health	\$60.10	\$92.50	\$49.32	\$67.09	\$83.78
Pupil Transportation Services	\$157.84	\$104.26	\$89.19	\$86.80	\$116.35
Operation and Maintenance Services	\$201.20	\$161.80	\$145.68	\$132.28	\$131.79
School Food Services and Other Non-Instructional Operations	\$84.77	\$82.26	\$58.42	\$70.03	\$67.86
Contributions to Community Colleges	\$1.46	--	--	\$1.22	--
Sub-Total	\$1,718.66	\$1,816.53	\$1,552.41	\$1,361.83	\$1,746.02
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.78	\$37.68	\$56.49	\$16.27	\$0.14
Cultural Enrichment	\$0.14	--	--	\$1.08	--
Public Libraries	\$3.49	\$33.67	\$52.64	\$22.41	\$15.98
Sub-Total	\$9.41	\$71.35	\$109.14	\$39.76	\$16.11
Community Development					
Planning and Community Development	\$113.60	\$46.79	\$113.32	\$86.24	\$24.68
Environmental Management	\$0.95	\$0.98	--	\$0.03	--
Cooperative Extension Program	\$3.96	\$0.68	\$1.00	\$0.95	\$20.68
Sub-Total	\$118.51	\$48.45	\$114.33	\$87.23	\$45.35
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,589.43	\$2,901.14	\$2,930.08	\$2,023.28	\$2,987.53

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$7.94	\$3.99	\$9.36	\$3.34	\$6.86
General and Financial Administration	\$125.63	\$113.78	\$145.37	\$102.17	\$87.53
Board of Elections	\$5.01	\$5.80	\$12.44	\$7.36	\$9.75
Sub-Total	\$138.57	\$123.56	\$167.17	\$112.86	\$104.13
Judicial Administration					
Courts	\$29.63	\$79.75	\$72.73	\$63.99	\$50.91
Commonwealth's Attorney	\$9.40	\$12.00	\$26.02	\$22.88	\$12.57
Sub-Total	\$39.04	\$91.74	\$98.75	\$86.88	\$63.48
Public Safety					
Law Enforcement and Traffic Control	\$72.18	\$186.46	\$139.15	\$96.74	\$73.15
Fire and Rescue Services	\$59.23	\$155.67	\$23.26	\$97.29	\$28.82
Correction and Detention	\$43.39	\$67.43	\$125.96	\$112.01	\$100.43
Inspections	\$14.61	\$21.16	\$16.77	\$3.41	\$14.60
Other Protection	\$50.37	\$6.27	\$15.31	\$15.39	\$31.06
Sub-Total	\$239.77	\$437.00	\$320.44	\$324.85	\$248.06
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$20.22	\$14.35	--	\$13.36	--
Sanitation and Waste Removal	\$89.16	\$28.34	\$69.56	\$9.95	\$66.70
Maintenance of General Buildings and Grounds	\$41.37	\$100.47	\$39.08	\$51.64	\$49.75
Sub-Total	\$150.75	\$143.15	\$108.65	\$74.96	\$116.46
Health and Welfare					
Health	\$23.88	\$11.86	\$12.05	\$11.51	\$10.13
Mental Health and Mental Retardation	\$145.37	\$87.50	\$114.68	\$78.79	\$115.06
Welfare/Social Services	\$109.46	\$96.42	\$289.39	\$142.83	\$104.56
Sub-Total	\$278.71	\$195.78	\$416.12	\$233.13	\$229.75
Education					
Instruction	\$1,185.16	\$1,371.20	\$1,132.80	\$1,049.96	\$1,009.75
Administration, Attendance, and Health	\$53.83	\$101.54	\$136.22	\$60.29	\$86.50
Pupil Transportation Services	\$106.87	\$94.49	\$164.39	\$119.40	\$98.52
Operation and Maintenance Services	\$213.89	\$163.75	\$182.32	\$143.65	\$111.95
School Food Services and Other Non-Instructional Operations	\$53.23	\$55.90	\$64.68	\$50.26	\$64.11
Contributions to Community Colleges	--	--	\$0.69	\$0.21	\$0.40
Sub-Total	\$1,612.97	\$1,786.88	\$1,681.09	\$1,423.78	\$1,371.23
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.92	\$93.32	\$0.95	\$43.04	\$27.33
Cultural Enrichment	\$7.59	--	--	--	--
Public Libraries	\$25.99	\$82.01	\$31.93	\$22.38	\$32.59
Sub-Total	\$68.50	\$175.33	\$32.88	\$65.42	\$59.92
Community Development					
Planning and Community Development	\$49.47	\$188.55	\$39.96	\$55.36	\$25.90
Environmental Management	--	\$19.84	\$1.91	\$1.10	\$0.65
Cooperative Extension Program	\$2.84	\$1.32	\$4.79	\$4.81	\$1.87
Sub-Total	\$52.31	\$209.70	\$46.66	\$61.27	\$28.43
Nondepartmental ¹					
Sub-Total	\$22.78	--	--	--	--
Grand Total	\$2,603.41	\$3,163.16	\$2,871.76	\$2,383.13	\$2,221.46

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$10.16	\$4.48	\$8.75	\$5.56	\$3.66
General and Financial Administration	\$111.81	\$10.26	\$96.87	\$76.25	\$76.42
Board of Elections	\$10.97	\$6.03	\$4.62	\$4.96	\$7.18
Sub-Total	\$132.94	\$20.77	\$110.24	\$86.77	\$87.26
Judicial Administration					
Courts	\$30.55	\$47.03	\$28.90	\$43.62	\$26.99
Commonwealth's Attorney	\$24.15	\$14.04	\$10.88	\$17.57	\$15.48
Sub-Total	\$54.71	\$61.07	\$39.78	\$61.19	\$42.47
Public Safety					
Law Enforcement and Traffic Control	\$122.88	\$75.03	\$173.72	\$116.59	\$84.26
Fire and Rescue Services	\$71.72	\$38.08	\$170.21	\$100.81	\$19.86
Correction and Detention	\$95.52	\$121.13	\$76.76	\$66.12	\$141.08
Inspections	\$10.58	\$4.41	\$30.94	\$27.39	\$5.88
Other Protection	\$7.82	\$3.67	\$10.05	\$18.12	\$7.78
Sub-Total	\$308.53	\$242.32	\$461.69	\$329.02	\$258.86
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$15.63	\$70.56	--	--
Sanitation and Waste Removal	\$90.43	\$58.85	\$14.13	\$33.92	\$62.22
Maintenance of General Buildings and Grounds	\$16.07	\$14.20	\$28.89	\$69.96	\$16.51
Sub-Total	\$106.50	\$88.68	\$113.57	\$103.88	\$78.73
Health and Welfare					
Health	\$25.39	\$10.58	\$15.20	\$22.23	\$7.47
Mental Health and Mental Retardation	\$115.18	\$89.48	\$91.72	\$98.05	\$167.11
Welfare/Social Services	\$185.01	\$316.26	\$185.93	\$199.94	\$152.77
Sub-Total	\$325.57	\$416.31	\$292.85	\$320.21	\$327.35
Education					
Instruction	\$966.18	\$1,160.17	\$2,045.20	\$1,083.76	\$944.05
Administration, Attendance, and Health	\$63.49	\$63.84	\$83.02	\$54.20	\$55.53
Pupil Transportation Services	\$94.60	\$92.55	\$187.51	\$116.10	\$102.89
Operation and Maintenance Services	\$128.79	\$158.34	\$215.83	\$115.48	\$130.83
School Food Services and Other Non-Instructional Operations	\$66.39	\$87.22	\$69.18	\$63.18	\$62.85
Contributions to Community Colleges	\$0.48	\$0.90	\$0.99	\$1.07	\$0.24
Sub-Total	\$1,319.92	\$1,563.02	\$2,601.73	\$1,433.79	\$1,296.38
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.47	\$4.11	\$105.13	\$32.42	\$0.54
Cultural Enrichment	\$0.43	--	\$13.18	\$16.91	--
Public Libraries	\$7.07	\$14.56	\$42.08	\$10.97	\$15.32
Sub-Total	\$13.97	\$18.67	\$160.39	\$60.31	\$15.86
Community Development					
Planning and Community Development	\$100.89	\$10.72	\$110.15	\$22.41	\$71.62
Environmental Management	\$2.45	\$0.26	\$5.25	\$2.47	\$0.53
Cooperative Extension Program	\$3.53	\$2.08	\$2.87	\$2.66	\$4.93
Sub-Total	\$106.86	\$13.06	\$118.27	\$27.54	\$77.08
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,368.99	\$2,423.90	\$3,898.53	\$2,422.71	\$2,183.99

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$4.22	\$8.43	\$6.54	\$7.56	\$3.51
General and Financial Administration	\$65.58	\$109.08	\$75.66	\$126.83	\$59.20
Board of Elections	\$7.85	\$9.39	\$4.63	\$11.29	\$3.47
Sub-Total	\$77.66	\$126.90	\$86.83	\$145.68	\$66.18
Judicial Administration					
Courts	\$76.30	\$69.77	\$74.32	\$42.03	\$16.39
Commonwealth's Attorney	\$19.63	\$26.15	\$16.33	\$10.00	\$11.52
Sub-Total	\$95.93	\$95.92	\$90.65	\$52.02	\$27.91
Public Safety					
Law Enforcement and Traffic Control	\$114.33	\$86.00	\$113.52	\$137.48	\$59.05
Fire and Rescue Services	\$79.50	\$31.99	\$23.54	\$30.29	\$14.88
Correction and Detention	\$97.76	\$61.40	\$83.34	\$109.19	\$28.04
Inspections	\$15.99	\$12.19	\$6.48	\$16.01	\$3.42
Other Protection	\$20.63	\$39.27	\$29.85	\$31.18	\$3.98
Sub-Total	\$328.20	\$230.84	\$256.73	\$324.13	\$109.36
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$3.98	--	--	--
Sanitation and Waste Removal	\$57.09	\$75.55	\$46.67	\$77.10	\$38.16
Maintenance of General Buildings and Grounds	\$42.36	\$68.29	\$20.57	\$64.39	\$21.00
Sub-Total	\$99.45	\$147.82	\$67.24	\$141.49	\$59.16
Health and Welfare					
Health	\$11.31	\$13.78	\$8.91	\$13.84	\$6.24
Mental Health and Mental Retardation	\$101.23	\$118.76	\$142.81	\$113.30	\$86.13
Welfare/Social Services	\$164.83	\$138.18	\$170.22	\$157.41	\$104.75
Sub-Total	\$277.36	\$270.72	\$321.94	\$284.54	\$197.13
Education					
Instruction	\$977.25	\$972.35	\$1,048.63	\$868.79	\$788.74
Administration, Attendance, and Health	\$52.82	\$96.80	\$44.14	\$75.98	\$38.84
Pupil Transportation Services	\$94.21	\$83.27	\$101.60	\$95.91	\$54.83
Operation and Maintenance Services	\$143.60	\$148.91	\$96.25	\$150.92	\$138.33
School Food Services and Other Non-Instructional Operations	\$58.49	\$81.88	\$58.81	\$47.86	\$46.09
Contributions to Community Colleges	\$0.13	\$0.58	\$0.30	\$0.50	\$0.34
Sub-Total	\$1,326.49	\$1,383.79	\$1,349.74	\$1,239.97	\$1,067.16
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.25	\$8.21	\$1.39	\$11.68	\$7.66
Cultural Enrichment	\$0.09	--	\$0.49	\$0.39	\$0.28
Public Libraries	\$6.85	\$28.98	\$16.51	\$9.10	\$27.78
Sub-Total	\$20.19	\$37.19	\$18.39	\$21.17	\$35.73
Community Development					
Planning and Community Development	\$43.89	\$52.69	\$73.33	\$29.81	\$12.21
Environmental Management	\$3.26	\$1.72	\$3.37	\$5.43	\$0.14
Cooperative Extension Program	\$6.15	\$5.09	\$1.92	\$2.94	\$0.78
Sub-Total	\$53.30	\$59.50	\$78.62	\$38.18	\$13.13
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,278.58	\$2,352.68	\$2,270.13	\$2,247.19	\$1,575.77

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$6.44	\$6.84	\$29.95	\$22.65	\$15.77
General and Financial Administration	\$107.06	\$143.76	\$129.71	\$63.63	\$45.36
Board of Elections	\$7.40	\$9.55	\$9.20	\$8.38	\$6.26
Sub-Total	\$120.90	\$160.16	\$168.86	\$94.65	\$67.38
Judicial Administration					
Courts	\$45.11	\$57.86	\$61.45	\$59.11	\$25.63
Commonwealth's Attorney	\$20.40	\$19.61	\$21.26	\$23.05	\$15.31
Sub-Total	\$65.51	\$77.46	\$82.70	\$82.17	\$40.94
Public Safety					
Law Enforcement and Traffic Control	\$108.12	\$168.42	\$107.81	\$114.03	\$82.49
Fire and Rescue Services	\$71.61	\$84.64	\$52.64	\$57.19	\$30.04
Correction and Detention	\$56.25	\$37.20	\$235.83	\$171.99	\$126.26
Inspections	\$18.48	\$25.04	\$15.00	\$13.16	\$4.19
Other Protection	\$5.75	\$12.31	\$33.59	\$12.61	\$3.46
Sub-Total	\$260.21	\$327.62	\$444.86	\$368.98	\$246.44
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1.00	--
Sanitation and Waste Removal	\$88.70	\$54.51	\$57.68	\$79.50	\$86.98
Maintenance of General Buildings and Grounds	\$26.01	\$45.58	\$47.40	\$15.07	\$14.52
Sub-Total	\$114.71	\$100.08	\$105.07	\$95.56	\$101.49
Health and Welfare					
Health	\$14.27	\$9.70	\$26.82	\$14.74	\$5.99
Mental Health and Mental Retardation	\$118.99	\$6.17	\$194.88	\$111.68	\$111.58
Welfare/Social Services	\$135.90	\$150.45	\$264.69	\$129.29	\$145.52
Sub-Total	\$269.16	\$166.33	\$486.38	\$255.71	\$263.08
Education					
Instruction	\$1,041.79	\$1,024.18	\$1,160.69	\$920.03	\$1,062.66
Administration, Attendance, and Health	\$97.81	\$115.42	\$188.94	\$43.98	\$55.02
Pupil Transportation Services	\$158.33	\$128.03	\$125.73	\$91.54	\$86.45
Operation and Maintenance Services	\$170.53	\$147.20	\$245.00	\$99.79	\$176.89
School Food Services and Other Non-Instructional Operations	\$65.49	\$48.81	\$82.40	\$44.41	\$64.96
Contributions to Community Colleges	\$0.75	\$0.22	\$1.75	\$0.52	\$0.25
Sub-Total	\$1,534.72	\$1,463.87	\$1,804.51	\$1,200.28	\$1,446.22
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.40	\$25.84	\$10.32	\$3.75	\$1.31
Cultural Enrichment	--	\$0.59	--	--	--
Public Libraries	\$17.20	\$9.66	\$9.72	\$8.26	\$10.25
Sub-Total	\$32.60	\$36.09	\$20.03	\$12.02	\$11.56
Community Development					
Planning and Community Development	\$53.85	\$46.66	\$117.72	\$26.46	\$35.95
Environmental Management	\$1.65	\$12.33	\$2.30	\$2.37	\$0.79
Cooperative Extension Program	\$2.71	\$3.67	\$6.59	\$3.28	\$33.72
Sub-Total	\$58.21	\$62.67	\$126.61	\$32.12	\$70.45
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,456.01	\$2,394.28	\$3,239.02	\$2,141.48	\$2,247.57

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$4.35	\$5.00	\$5.42	\$2.10	\$3.56
General and Financial Administration	\$76.46	\$89.03	\$60.89	\$33.80	\$83.22
Board of Elections	\$4.39	\$5.41	\$1.77	\$3.33	\$4.57
Sub-Total	\$85.20	\$99.44	\$68.09	\$39.22	\$91.35
Judicial Administration					
Courts	\$34.59	\$29.87	\$46.11	\$32.01	\$39.00
Commonwealth's Attorney	\$8.75	\$16.75	\$16.07	\$9.11	\$12.68
Sub-Total	\$43.34	\$46.62	\$62.18	\$41.12	\$51.68
Public Safety					
Law Enforcement and Traffic Control	\$75.47	\$106.24	\$75.92	\$89.29	\$93.95
Fire and Rescue Services	\$133.63	\$30.03	\$44.53	\$29.21	\$31.54
Correction and Detention	\$71.04	\$54.07	\$45.22	\$47.85	\$25.82
Inspections	\$13.19	\$13.34	\$5.72	\$4.77	\$18.68
Other Protection	\$30.27	\$53.56	\$23.19	\$17.74	\$22.83
Sub-Total	\$323.60	\$257.24	\$194.57	\$188.85	\$192.82
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.17	--	\$2.42	--
Sanitation and Waste Removal	\$97.36	\$75.38	\$31.03	\$34.86	\$27.55
Maintenance of General Buildings and Grounds	\$21.47	\$17.31	\$24.47	\$18.97	\$26.37
Sub-Total	\$118.82	\$92.86	\$55.50	\$56.24	\$53.92
Health and Welfare					
Health	\$11.65	\$10.62	\$6.38	\$8.13	\$7.47
Mental Health and Mental Retardation	\$97.49	\$42.09	\$164.92	\$103.81	\$96.75
Welfare/Social Services	\$125.95	\$199.28	\$97.26	\$242.24	\$113.81
Sub-Total	\$235.08	\$251.99	\$268.56	\$354.18	\$218.04
Education					
Instruction	\$1,077.04	\$1,117.67	\$951.52	\$967.96	\$1,182.65
Administration, Attendance, and Health	\$54.98	\$67.75	\$45.68	\$53.53	\$91.33
Pupil Transportation Services	\$105.44	\$83.44	\$110.61	\$102.02	\$118.71
Operation and Maintenance Services	\$136.71	\$102.97	\$96.22	\$113.63	\$160.06
School Food Services and Other Non-Instructional Operations	\$49.43	\$70.39	\$98.46	\$73.58	\$47.00
Contributions to Community Colleges	\$0.16	\$0.67	\$1.01	\$0.004	\$0.90
Sub-Total	\$1,423.76	\$1,442.88	\$1,303.50	\$1,310.73	\$1,600.65
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$49.89	\$7.78	\$9.77	\$1.20	\$10.90
Cultural Enrichment	\$1.31	\$0.21	--	--	--
Public Libraries	\$30.42	\$12.04	\$19.24	\$17.03	\$11.43
Sub-Total	\$81.63	\$20.03	\$29.02	\$18.23	\$22.33
Community Development					
Planning and Community Development	\$45.94	\$37.95	\$29.34	\$111.86	\$34.44
Environmental Management	\$1.87	\$4.01	\$0.39	\$0.09	\$3.48
Cooperative Extension Program	\$3.99	\$3.73	\$3.23	\$0.90	\$1.54
Sub-Total	\$51.79	\$45.70	\$32.96	\$112.86	\$39.46
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,363.22	\$2,256.75	\$2,014.36	\$2,121.43	\$2,270.24

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$5.75	\$8.76	\$6.93	\$4.76	\$13.89
General and Financial Administration	\$67.92	\$101.85	\$84.48	\$50.26	\$119.21
Board of Elections	\$2.31	\$5.39	\$3.70	\$4.31	\$15.87
Sub-Total	\$75.99	\$116.00	\$95.11	\$59.33	\$148.97
Judicial Administration					
Courts	\$44.52	\$40.92	\$35.95	\$46.52	\$71.07
Commonwealth's Attorney	\$25.90	\$12.35	\$9.58	\$16.23	\$30.82
Sub-Total	\$70.42	\$53.27	\$45.52	\$62.75	\$101.89
Public Safety					
Law Enforcement and Traffic Control	\$75.84	\$150.34	\$188.39	\$68.38	\$128.99
Fire and Rescue Services	\$31.67	\$51.72	\$184.11	\$21.17	\$95.06
Correction and Detention	\$94.35	\$89.11	\$112.40	\$108.13	\$125.60
Inspections	\$4.41	\$18.78	\$35.35	\$6.68	\$16.89
Other Protection	\$6.31	\$8.35	\$30.04	\$7.53	\$23.73
Sub-Total	\$212.58	\$318.30	\$550.29	\$211.90	\$390.27
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$12.22	\$0.39	--
Sanitation and Waste Removal	\$64.11	\$10.41	\$38.99	\$118.16	\$123.13
Maintenance of General Buildings and Grounds	\$32.11	\$41.02	\$56.35	\$29.94	\$40.53
Sub-Total	\$96.22	\$51.43	\$107.56	\$148.49	\$163.66
Health and Welfare					
Health	\$7.38	\$5.86	\$15.95	\$8.42	\$19.75
Mental Health and Mental Retardation	\$127.93	\$61.05	\$67.38	\$205.05	\$108.41
Welfare/Social Services	\$181.94	\$81.30	\$126.19	\$272.27	\$237.96
Sub-Total	\$317.25	\$148.21	\$209.53	\$485.74	\$366.12
Education					
Instruction	\$988.27	\$1,123.68	\$1,589.01	\$911.14	\$1,226.15
Administration, Attendance, and Health	\$78.10	\$81.50	\$81.41	\$138.71	\$106.03
Pupil Transportation Services	\$84.45	\$106.06	\$136.18	\$62.21	\$135.14
Operation and Maintenance Services	\$101.61	\$156.20	\$197.67	\$160.51	\$140.07
School Food Services and Other Non-Instructional Operations	\$52.35	\$57.99	\$72.81	\$64.15	\$71.03
Contributions to Community Colleges	\$0.56	\$0.75	--	\$0.45	\$0.96
Sub-Total	\$1,305.34	\$1,526.19	\$2,077.08	\$1,337.17	\$1,679.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$9.00	\$24.90	\$71.35	\$21.48	\$46.20
Cultural Enrichment	--	--	\$3.04	\$1.67	--
Public Libraries	\$7.20	\$11.74	\$35.41	\$17.12	\$28.83
Sub-Total	\$16.20	\$36.64	\$109.80	\$40.27	\$75.03
Community Development					
Planning and Community Development	\$34.52	\$46.65	\$86.27	\$43.78	\$9.28
Environmental Management	\$0.54	\$1.48	\$10.29	\$0.35	\$11.32
Cooperative Extension Program	\$4.63	\$2.04	\$3.50	\$2.41	\$11.98
Sub-Total	\$39.70	\$50.16	\$100.06	\$46.54	\$32.57
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,133.70	\$2,300.20	\$3,294.94	\$2,392.19	\$2,957.90

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$14.89	\$5.30	\$3.93	\$2.07	\$6.42
General and Financial Administration	\$81.20	\$84.39	\$51.55	\$48.51	\$46.90
Board of Elections	\$8.31	\$3.91	\$5.65	\$3.44	\$6.75
Sub-Total	\$104.40	\$93.60	\$61.13	\$54.02	\$60.06
Judicial Administration					
Courts	\$33.41	\$30.52	\$40.17	\$23.89	\$52.21
Commonwealth's Attorney	\$27.33	\$10.40	\$22.37	\$18.21	\$15.34
Sub-Total	\$60.74	\$40.91	\$62.54	\$42.10	\$67.55
Public Safety					
Law Enforcement and Traffic Control	\$118.25	\$152.39	\$97.65	\$58.90	\$79.16
Fire and Rescue Services	\$15.11	\$144.83	\$58.78	\$119.40	\$17.04
Correction and Detention	\$201.71	\$89.66	\$68.36	\$60.50	\$103.50
Inspections	\$10.52	\$13.26	\$15.41	\$10.92	\$2.93
Other Protection	\$12.11	\$5.65	\$41.55	\$15.99	\$6.13
Sub-Total	\$357.70	\$405.78	\$281.75	\$265.71	\$208.77
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.17	--	\$4.86	--	\$74.22
Sanitation and Waste Removal	\$59.48	\$62.11	\$100.81	\$58.56	\$75.19
Maintenance of General Buildings and Grounds	\$32.68	\$100.35	\$67.76	\$22.06	\$27.20
Sub-Total	\$92.34	\$162.45	\$173.43	\$80.62	\$176.61
Health and Welfare					
Health	\$16.19	\$5.83	\$13.99	\$8.38	\$12.96
Mental Health and Mental Retardation	\$95.85	\$62.50	\$187.51	\$67.25	\$258.88
Welfare/Social Services	\$170.44	\$171.44	\$193.31	\$145.27	\$171.29
Sub-Total	\$282.47	\$239.77	\$394.81	\$220.89	\$443.14
Education					
Instruction	\$922.55	\$1,161.11	\$1,014.62	\$1,186.72	\$1,027.65
Administration, Attendance, and Health	\$63.26	\$65.69	\$65.07	\$48.71	\$20.58
Pupil Transportation Services	\$76.64	\$66.92	\$89.30	\$105.32	\$102.59
Operation and Maintenance Services	\$125.14	\$126.31	\$164.38	\$137.64	\$143.88
School Food Services and Other Non-Instructional Operations	\$50.52	\$116.32	\$51.05	\$73.59	\$63.09
Contributions to Community Colleges	\$0.86	--	\$1.21	--	\$5.38
Sub-Total	\$1,238.98	\$1,536.36	\$1,385.64	\$1,551.99	\$1,363.17
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.47	\$51.84	\$37.17	\$22.35	\$2.67
Cultural Enrichment	-\$1.00	\$4.76	--	--	--
Public Libraries	\$6.64	\$34.05	\$37.82	\$17.53	\$12.41
Sub-Total	\$10.11	\$90.65	\$74.99	\$39.88	\$15.08
Community Development					
Planning and Community Development	\$10.82	\$22.52	\$84.55	\$35.54	\$189.81
Environmental Management	\$1.90	--	\$3.29	\$3.64	\$1.05
Cooperative Extension Program	\$4.84	\$0.90	\$6.07	\$2.72	\$1.93
Sub-Total	\$17.55	\$23.41	\$93.90	\$41.90	\$192.79
Nondepartmental ¹					
Sub-Total	--	--	\$78.02	--	--
Grand Total	\$2,164.29	\$2,592.94	\$2,606.23	\$2,297.11	\$2,527.17

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$12.45	\$7.55	\$13.25	\$9.29	\$3.12
General and Financial Administration	\$51.82	\$34.15	\$27.50	\$49.28	\$84.24
Board of Elections	\$6.19	\$4.03	\$4.24	\$8.71	\$2.47
Sub-Total	\$70.46	\$45.73	\$44.99	\$67.27	\$89.83
Judicial Administration					
Courts	\$44.08	\$31.14	\$37.09	\$53.87	\$34.87
Commonwealth's Attorney	\$12.95	\$10.98	\$17.00	\$24.57	\$14.35
Sub-Total	\$57.04	\$42.12	\$54.09	\$78.44	\$49.22
Public Safety					
Law Enforcement and Traffic Control	\$72.96	\$79.06	\$122.88	\$102.47	\$122.50
Fire and Rescue Services	\$25.66	\$77.74	\$11.66	\$70.33	\$110.97
Correction and Detention	\$90.63	\$60.53	\$58.49	\$122.83	\$75.56
Inspections	\$2.27	\$14.01	\$8.60	\$7.15	\$42.62
Other Protection	\$32.02	\$44.01	\$18.84	\$17.56	\$26.51
Sub-Total	\$223.54	\$275.35	\$220.48	\$320.33	\$378.16
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.16	--	--	\$9.79	\$62.96
Sanitation and Waste Removal	\$86.82	\$67.90	\$40.14	\$87.75	\$41.10
Maintenance of General Buildings and Grounds	\$21.38	\$20.73	\$12.82	\$26.29	\$24.18
Sub-Total	\$108.36	\$88.63	\$52.96	\$123.83	\$128.24
Health and Welfare					
Health	\$11.32	\$7.10	\$15.30	\$16.39	\$6.27
Mental Health and Mental Retardation	\$75.48	\$65.13	\$341.61	\$121.83	\$48.18
Welfare/Social Services	\$169.60	\$149.26	\$170.17	\$121.88	\$133.09
Sub-Total	\$256.40	\$221.50	\$527.09	\$260.09	\$187.53
Education					
Instruction	\$1,315.75	\$1,112.93	\$1,162.11	\$1,081.31	\$1,472.11
Administration, Attendance, and Health	\$64.37	\$49.59	\$52.52	\$75.66	\$78.21
Pupil Transportation Services	\$84.01	\$106.72	\$68.86	\$152.95	\$141.82
Operation and Maintenance Services	\$232.60	\$152.97	\$170.41	\$160.88	\$177.53
School Food Services and Other Non-Instructional Operations	\$78.59	\$48.42	\$62.62	\$60.99	\$72.58
Contributions to Community Colleges	\$1.03	\$0.85	\$1.65	--	\$0.26
Sub-Total	\$1,776.35	\$1,471.49	\$1,518.17	\$1,531.79	\$1,942.52
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.06	\$27.96	\$1.34	--	\$23.38
Cultural Enrichment	--	\$0.90	--	\$1.37	\$0.16
Public Libraries	\$14.12	\$16.24	\$41.59	\$19.41	\$35.73
Sub-Total	\$29.19	\$45.09	\$42.93	\$20.78	\$59.27
Community Development					
Planning and Community Development	\$77.98	\$17.23	\$93.04	\$24.20	\$35.75
Environmental Management	\$2.80	\$0.82	\$0.81	\$5.79	--
Cooperative Extension Program	\$2.94	\$3.59	\$2.74	\$2.93	\$1.03
Sub-Total	\$83.71	\$21.64	\$96.59	\$32.93	\$36.77
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,605.04	\$2,211.56	\$2,557.30	\$2,435.47	\$2,871.55

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$6.86	\$18.00	\$16.32	\$2.10	\$9.97
General and Financial Administration	\$85.05	\$141.81	\$112.18	\$56.18	\$66.32
Board of Elections	\$3.17	\$13.69	\$11.92	\$4.88	\$4.68
Sub-Total	\$95.08	\$173.50	\$140.41	\$63.16	\$80.97
Judicial Administration					
Courts	\$35.72	\$67.62	\$39.38	\$29.04	\$32.71
Commonwealth's Attorney	\$20.97	\$16.71	\$38.36	\$31.01	\$16.23
Sub-Total	\$56.70	\$84.32	\$77.74	\$60.05	\$48.94
Public Safety					
Law Enforcement and Traffic Control	\$139.34	\$138.20	\$163.75	\$79.47	\$53.31
Fire and Rescue Services	\$111.31	\$82.41	\$100.46	\$30.36	\$14.42
Correction and Detention	\$121.44	\$49.90	\$144.46	\$229.86	\$107.68
Inspections	\$38.30	\$20.28	\$11.24	\$5.05	\$17.16
Other Protection	\$6.77	\$26.19	\$13.66	\$21.11	\$48.39
Sub-Total	\$417.16	\$316.98	\$433.57	\$365.85	\$240.97
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$33.65	\$24.56
Sanitation and Waste Removal	\$21.05	\$76.49	\$23.13	\$38.73	\$87.13
Maintenance of General Buildings and Grounds	\$32.73	\$65.63	\$46.61	\$47.76	\$14.56
Sub-Total	\$53.78	\$142.12	\$69.74	\$120.14	\$126.24
Health and Welfare					
Health	\$6.63	\$24.08	\$15.21	\$9.34	\$7.61
Mental Health and Mental Retardation	\$51.18	\$198.52	\$122.49	\$206.18	\$70.19
Welfare/Social Services	\$119.29	\$297.94	\$225.27	\$160.10	\$189.50
Sub-Total	\$177.11	\$520.54	\$362.98	\$375.62	\$267.30
Education					
Instruction	\$1,532.99	\$1,555.85	\$1,166.62	\$1,069.74	\$997.68
Administration, Attendance, and Health	\$137.08	\$117.07	\$82.66	\$41.49	\$44.34
Pupil Transportation Services	\$119.97	\$167.58	\$156.89	\$79.50	\$64.22
Operation and Maintenance Services	\$183.80	\$395.63	\$172.00	\$122.94	\$166.15
School Food Services and Other Non-Instructional Operations	\$88.70	\$98.26	\$79.31	\$72.48	\$57.81
Contributions to Community Colleges	\$0.16	\$0.15	\$1.46	\$2.53	\$5.78
Sub-Total	\$2,062.71	\$2,334.54	\$1,658.93	\$1,388.69	\$1,335.99
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$47.00	\$57.51	\$5.90	\$5.55	\$49.07
Cultural Enrichment	--	\$1.72	\$1.91	\$2.59	\$0.56
Public Libraries	\$40.30	\$20.56	\$22.05	\$22.80	\$12.03
Sub-Total	\$87.30	\$79.79	\$29.86	\$30.95	\$61.66
Community Development					
Planning and Community Development	\$40.00	\$53.77	\$55.34	\$15.53	\$53.22
Environmental Management	--	\$1.29	\$19.40	--	\$1.11
Cooperative Extension Program	\$1.55	\$21.59	\$5.30	\$2.94	\$2.08
Sub-Total	\$41.55	\$76.65	\$80.04	\$18.47	\$56.41
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,991.38	\$3,728.44	\$2,853.27	\$2,422.92	\$2,218.48

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Washington County	Westmoreland County	Wise County	Wythe County	York County
General Government Administration					
Legislative	\$2.75	\$3.85	\$10.20	\$7.83	\$4.91
General and Financial Administration	\$46.21	\$93.26	\$53.82	\$26.50	\$117.91
Board of Elections	\$3.78	\$7.85	\$4.15	\$4.79	\$4.72
Sub-Total	\$52.73	\$104.95	\$68.16	\$39.12	\$127.55
Judicial Administration					
Courts	\$29.12	\$53.94	\$39.39	\$48.40	\$37.73
Commonwealth's Attorney	\$13.29	\$24.48	\$20.79	\$21.12	\$17.27
Sub-Total	\$42.40	\$78.42	\$60.19	\$69.52	\$55.01
Public Safety					
Law Enforcement and Traffic Control	\$65.97	\$91.52	\$91.22	\$83.39	\$123.26
Fire and Rescue Services	\$49.75	\$36.24	\$11.18	\$26.60	\$170.60
Correction and Detention	\$64.58	\$251.59	\$124.25	\$78.37	\$95.56
Inspections	\$4.13	\$6.61	\$5.85	\$6.82	\$15.50
Other Protection	\$4.20	\$71.09	\$8.72	\$3.53	\$39.37
Sub-Total	\$188.63	\$457.04	\$241.22	\$198.72	\$444.29
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1.24	\$4.08	\$6.64	--	--
Sanitation and Waste Removal	\$40.57	\$103.74	\$103.30	\$79.22	\$69.17
Maintenance of General Buildings and Grounds	\$4.45	\$39.51	\$16.76	\$21.77	\$102.55
Sub-Total	\$46.27	\$147.33	\$126.71	\$100.99	\$171.72
Health and Welfare					
Health	\$9.80	\$10.99	\$13.57	\$11.15	\$43.05
Mental Health and Mental Retardation	\$158.88	\$114.23	\$106.64	\$271.03	\$73.10
Welfare/Social Services	\$133.88	\$208.74	\$202.40	\$200.72	\$97.90
Sub-Total	\$302.56	\$333.96	\$322.62	\$482.91	\$214.05
Education					
Instruction	\$1,012.68	\$717.52	\$1,266.10	\$1,090.28	\$1,372.88
Administration, Attendance, and Health	\$59.08	\$63.76	\$48.50	\$35.41	\$142.14
Pupil Transportation Services	\$95.53	\$90.07	\$83.95	\$86.73	\$103.90
Operation and Maintenance Services	\$143.97	\$131.78	\$132.65	\$150.25	\$179.39
School Food Services and Other Non-Instructional Operations	\$62.47	\$56.94	\$91.68	\$67.12	\$66.95
Contributions to Community Colleges	\$2.54	\$0.48	\$1.29	\$1.50	--
Sub-Total	\$1,376.26	\$1,060.55	\$1,624.17	\$1,431.30	\$1,865.26
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.22	\$6.46	\$0.98	\$10.31	\$30.48
Cultural Enrichment	\$4.30	\$2.89	\$0.29	\$1.15	\$46.12
Public Libraries	\$26.43	\$21.42	\$30.80	\$13.80	\$39.17
Sub-Total	\$46.95	\$30.77	\$32.07	\$25.25	\$115.77
Community Development					
Planning and Community Development	\$118.36	\$29.51	\$41.27	\$41.01	\$43.90
Environmental Management	\$0.64	\$0.85	--	\$0.40	\$10.57
Cooperative Extension Program	\$1.98	\$3.31	\$1.50	\$1.72	\$1.15
Sub-Total	\$120.99	\$33.67	\$42.77	\$43.12	\$55.62
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,176.80	\$2,246.70	\$2,517.92	\$2,390.92	\$3,049.26

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$7.15	\$5.75	\$2.85	\$30.45	\$5.69
General and Financial Administration	\$233.46	\$166.48	\$136.12	\$146.23	\$243.45
Board of Elections	\$8.39	\$10.39	\$8.24	\$10.00	\$9.20
Sub-Total	\$249.00	\$182.62	\$147.22	\$186.67	\$258.33
Judicial Administration					
Courts	\$103.98	\$42.14	\$48.69	\$71.80	\$54.75
Commonwealth's Attorney	\$19.37	\$4.75	\$32.64	\$36.80	\$23.21
Sub-Total	\$123.35	\$46.89	\$81.33	\$108.61	\$77.96
Public Safety					
Law Enforcement and Traffic Control	\$395.96	\$361.06	\$291.18	\$171.59	\$349.81
Fire and Rescue Services	\$241.61	\$205.66	\$185.16	\$45.98	\$225.91
Correction and Detention	\$113.58	\$55.80	\$160.07	\$136.02	\$224.92
Inspections	\$56.37	\$67.32	\$11.22	\$20.21	\$18.45
Other Protection	\$10.53	\$41.07	\$7.64	\$16.19	\$77.52
Sub-Total	\$818.05	\$730.91	\$655.26	\$390.00	\$896.62
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$145.90	\$186.23	\$161.38	\$209.84	\$190.16
Sanitation and Waste Removal	\$58.26	\$233.32	\$367.28	\$92.96	\$70.88
Maintenance of General Buildings and Grounds	\$84.52	\$150.75	\$13.39	\$41.43	\$73.17
Sub-Total	\$288.69	\$570.30	\$542.05	\$344.23	\$334.22
Health and Welfare					
Health	\$55.32	\$15.47	\$30.83	\$6.73	\$20.32
Mental Health and Mental Retardation	\$231.00	\$70.90	\$186.21	\$195.92	\$343.62
Welfare/Social Services	\$444.97	\$125.30	\$332.13	\$248.19	\$654.52
Sub-Total	\$731.28	\$211.67	\$549.18	\$450.84	\$1,018.45
Education					
Instruction	\$1,135.89	\$969.18	\$1,088.30	\$1,332.57	\$1,214.25
Administration, Attendance, and Health	\$108.94	\$119.53	\$74.61	\$65.66	\$107.16
Pupil Transportation Services	\$51.68	\$90.64	\$52.72	\$50.01	\$57.96
Operation and Maintenance Services	\$120.87	--	\$108.83	\$180.99	\$285.31
School Food Services and Other Non-Instructional Operations	\$40.49	--	\$66.29	\$66.07	\$43.43
Contributions to Community Colleges	\$0.09	\$0.03	\$2.22	\$1.86	\$0.86
Sub-Total	\$1,457.95	\$1,179.37	\$1,392.98	\$1,697.16	\$1,708.97
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$164.06	\$121.44	\$157.50	\$336.38	\$235.29
Cultural Enrichment	\$25.40	\$21.90	\$0.72	-\$0.92	\$5.12
Public Libraries	\$56.35	\$37.40	\$43.71	\$24.15	\$33.53
Sub-Total	\$245.80	\$180.75	\$201.93	\$359.61	\$273.94
Community Development					
Planning and Community Development	\$244.75	\$50.34	\$80.35	\$57.52	\$196.29
Environmental Management	\$9.53	\$0.33	\$2.16	\$0.32	\$0.01
Cooperative Extension Program	--	\$0.71	--	--	\$1.08
Sub-Total	\$254.28	\$51.37	\$82.51	\$57.84	\$197.38
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$4,168.40	\$3,153.88	\$3,652.45	\$3,594.95	\$4,765.87

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$4.19	\$10.08	\$8.25	\$2.03	\$30.94
General and Financial Administration	\$132.16	\$154.84	\$220.49	\$82.59	\$155.82
Board of Elections	\$4.24	\$9.60	\$13.98	\$4.01	\$12.76
Sub-Total	\$140.59	\$174.51	\$242.71	\$88.63	\$199.53
Judicial Administration					
Courts	\$69.29	\$74.89	\$11.35	\$37.12	\$349.72
Commonwealth's Attorney	\$16.49	\$44.44	\$2.07	\$26.80	--
Sub-Total	\$85.78	\$119.33	\$13.42	\$63.92	\$349.72
Public Safety					
Law Enforcement and Traffic Control	\$214.94	\$330.11	\$237.68	\$216.07	\$513.68
Fire and Rescue Services	\$197.58	\$216.34	\$49.50	\$163.59	\$174.72
Correction and Detention	\$114.92	\$295.92	\$25.32	\$135.29	\$532.75
Inspections	\$21.53	\$14.97	\$19.49	\$14.98	\$28.87
Other Protection	\$2.67	\$5.94	\$112.24	\$32.97	\$12.18
Sub-Total	\$551.63	\$863.29	\$444.24	\$562.91	\$1,262.19
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$146.24	\$126.37	\$275.92	\$151.87	\$184.47
Sanitation and Waste Removal	\$104.97	\$82.03	\$284.96	\$80.52	\$164.41
Maintenance of General Buildings and Grounds	\$33.27	\$32.07	\$104.46	\$67.13	\$68.34
Sub-Total	\$284.48	\$240.46	\$665.34	\$299.52	\$417.23
Health and Welfare					
Health	\$33.99	\$9.08	\$17.54	\$12.69	\$15.22
Mental Health and Mental Retardation	\$75.40	\$97.60	\$307.14	\$159.87	\$175.36
Welfare/Social Services	\$120.11	\$151.31	\$214.86	\$273.05	\$337.99
Sub-Total	\$229.50	\$257.99	\$539.54	\$445.61	\$528.58
Education					
Instruction	\$1,573.39	\$1,522.89	\$1,373.80	\$1,182.40	\$1,075.24
Administration, Attendance, and Health	\$75.80	\$87.31	\$95.87	\$81.85	\$74.76
Pupil Transportation Services	\$114.45	\$37.81	\$47.00	\$47.44	\$142.70
Operation and Maintenance Services	\$194.80	\$214.05	\$170.56	\$165.91	\$193.14
School Food Services and Other Non-Instructional Operations	\$56.95	\$57.84	\$104.58	\$72.24	\$88.42
Contributions to Community Colleges	\$0.35	\$0.23	\$0.57	\$0.70	\$0.24
Sub-Total	\$2,015.74	\$1,920.14	\$1,792.37	\$1,550.54	\$1,574.49
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$41.60	\$93.39	\$131.43	\$121.97	\$29.55
Cultural Enrichment	\$1.03	\$5.32	\$56.13	\$0.22	--
Public Libraries	\$38.60	\$41.20	\$20.66	\$23.91	\$24.86
Sub-Total	\$81.23	\$139.91	\$208.22	\$146.10	\$54.41
Community Development					
Planning and Community Development	\$67.10	\$26.23	\$15.47	\$267.97	\$148.78
Environmental Management	--	\$0.61	\$0.43	--	--
Cooperative Extension Program	\$1.87	--	\$2.56	\$0.82	\$5.59
Sub-Total	\$68.97	\$26.84	\$18.46	\$268.79	\$154.37
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,457.91	\$3,742.47	\$3,924.30	\$3,426.02	\$4,540.52

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$10.64	\$17.04	\$35.51	\$12.71	\$1.97
General and Financial Administration	\$296.42	\$327.71	\$229.89	\$202.94	\$184.64
Board of Elections	\$7.29	\$22.50	\$14.26	\$10.80	\$9.85
Sub-Total	\$314.35	\$367.25	\$279.66	\$226.46	\$196.45
Judicial Administration					
Courts	\$26.38	\$67.33	\$25.42	\$98.50	\$37.98
Commonwealth's Attorney	\$1.63	\$2.15	\$5.77	\$51.61	--
Sub-Total	\$28.01	\$69.48	\$31.19	\$150.10	\$37.98
Public Safety					
Law Enforcement and Traffic Control	\$447.80	\$446.03	\$295.60	\$334.48	\$269.59
Fire and Rescue Services	\$429.53	\$154.88	\$270.96	\$200.87	\$102.14
Correction and Detention	\$43.31	\$169.74	\$216.02	\$311.24	\$10.83
Inspections	\$77.11	\$38.98	\$48.63	\$42.06	\$8.36
Other Protection	--	\$11.84	\$22.79	\$85.49	\$6.63
Sub-Total	\$997.75	\$821.48	\$854.01	\$974.14	\$397.55
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$241.11	\$309.29	\$241.12	\$171.58	\$183.41
Sanitation and Waste Removal	\$129.38	\$94.13	\$200.24	\$180.01	\$158.74
Maintenance of General Buildings and Grounds	\$186.08	\$113.20	\$127.50	\$83.94	\$53.53
Sub-Total	\$556.58	\$516.63	\$568.87	\$435.53	\$395.68
Health and Welfare					
Health	\$42.63	\$15.17	\$19.50	\$10.76	\$15.30
Mental Health and Mental Retardation	\$85.70	\$82.38	\$284.91	\$230.07	\$349.15
Welfare/Social Services	\$105.06	\$175.14	\$216.04	\$273.62	\$261.31
Sub-Total	\$233.38	\$272.68	\$520.45	\$514.45	\$625.75
Education					
Instruction	\$1,264.45	\$2,315.23	\$1,479.43	\$1,153.79	\$1,319.04
Administration, Attendance, and Health	\$95.31	\$342.72	\$119.34	\$137.79	\$92.07
Pupil Transportation Services	\$83.05	\$73.46	\$80.05	\$53.27	\$60.67
Operation and Maintenance Services	\$149.81	\$325.20	\$175.52	\$162.57	\$251.93
School Food Services and Other Non-Instructional Operations	\$58.38	\$186.70	\$69.98	\$56.73	\$157.84
Contributions to Community Colleges	\$0.09	\$1.50	--	\$0.30	\$1.87
Sub-Total	\$1,651.08	\$3,244.81	\$1,924.33	\$1,564.45	\$1,883.44
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$146.99	\$110.01	\$101.67	\$118.00	\$182.91
Cultural Enrichment	\$20.26	\$56.38	--	\$6.50	\$19.07
Public Libraries	\$38.61	\$172.66	\$51.23	\$60.99	\$48.27
Sub-Total	\$205.85	\$339.06	\$152.89	\$185.50	\$250.25
Community Development					
Planning and Community Development	\$115.67	\$172.89	\$185.85	\$121.72	\$89.01
Environmental Management	--	\$23.95	--	\$0.63	--
Cooperative Extension Program	\$1.56	--	--	--	--
Sub-Total	\$117.23	\$196.84	\$185.85	\$122.35	\$89.01
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$4,104.23	\$5,828.22	\$4,517.26	\$4,172.98	\$3,876.10

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$5.30	\$4.92	\$9.11	\$7.72	--
General and Financial Administration	\$145.06	\$64.83	\$141.86	\$169.85	\$149.18
Board of Elections	\$3.86	\$3.33	\$6.83	\$7.73	\$3.13
Sub-Total	\$154.22	\$73.09	\$157.80	\$185.30	\$152.31
Judicial Administration					
Courts	\$29.98	\$12.64	\$53.60	\$29.11	\$52.55
Commonwealth's Attorney	\$17.76	\$4.59	\$20.89	--	\$27.86
Sub-Total	\$47.74	\$17.23	\$74.49	\$29.11	\$80.41
Public Safety					
Law Enforcement and Traffic Control	\$197.82	\$173.92	\$262.45	\$240.71	\$263.14
Fire and Rescue Services	\$166.64	\$144.41	\$137.81	\$68.24	\$228.31
Correction and Detention	\$135.99	\$48.04	\$221.52	\$42.76	\$170.50
Inspections	\$20.48	\$14.22	\$13.47	--	\$11.95
Other Protection	\$23.19	\$61.28	\$16.24	\$4.13	\$7.07
Sub-Total	\$544.12	\$441.87	\$651.49	\$355.84	\$680.97
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$79.84	\$264.05	\$122.24	\$211.72	\$165.20
Sanitation and Waste Removal	\$65.12	\$87.34	\$148.87	\$132.49	\$112.00
Maintenance of General Buildings and Grounds	\$56.03	\$48.19	\$1.32	\$57.47	\$70.02
Sub-Total	\$200.99	\$399.58	\$272.43	\$401.68	\$347.23
Health and Welfare					
Health	\$24.62	\$8.39	\$7.60	\$46.35	\$12.33
Mental Health and Mental Retardation	\$202.25	\$86.04	\$110.01	\$178.38	\$262.62
Welfare/Social Services	\$227.54	\$222.98	\$231.29	\$92.65	\$381.15
Sub-Total	\$454.41	\$317.42	\$348.91	\$317.38	\$656.10
Education					
Instruction	\$1,257.69	\$901.95	\$1,396.48	\$651.51	\$1,019.59
Administration, Attendance, and Health	\$80.94	\$63.58	\$88.33	\$51.25	\$70.69
Pupil Transportation Services	\$72.05	\$48.81	\$35.85	--	\$67.18
Operation and Maintenance Services	\$157.68	\$94.77	\$184.61	\$52.57	\$143.42
School Food Services and Other Non-Instructional Operations	\$65.70	\$48.03	\$85.59	\$22.56	\$43.10
Contributions to Community Colleges	--	\$1.04	\$0.84	--	--
Sub-Total	\$1,634.06	\$1,158.17	\$1,791.70	\$777.89	\$1,343.98
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$147.49	\$110.87	\$76.60	\$169.67	\$111.02
Cultural Enrichment	\$60.68	\$1.29	\$1.02	--	\$6.07
Public Libraries	\$21.75	\$16.47	\$32.20	\$11.84	\$23.81
Sub-Total	\$229.91	\$128.63	\$109.81	\$181.51	\$140.90
Community Development					
Planning and Community Development	\$150.96	\$109.02	\$36.58	\$88.05	\$75.62
Environmental Management	\$0.14	--	--	\$4.72	\$0.15
Cooperative Extension Program	\$0.83	--	--	--	\$0.43
Sub-Total	\$151.92	\$109.02	\$36.58	\$92.77	\$76.19
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,417.36	\$2,645.00	\$3,443.20	\$2,341.48	\$3,478.09

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$13.11	\$16.95	\$2.83	\$4.00	\$8.29
General and Financial Administration	\$139.38	\$245.10	\$186.02	\$107.38	\$107.37
Board of Elections	\$8.32	\$9.28	\$8.44	\$3.09	\$2.87
Sub-Total	\$160.82	\$271.32	\$197.30	\$114.48	\$118.53
Judicial Administration					
Courts	\$17.53	\$18.96	\$88.53	\$34.16	\$29.25
Commonwealth's Attorney	\$7.74	\$7.04	\$42.93	\$18.84	\$33.20
Sub-Total	\$25.27	\$26.00	\$131.46	\$53.00	\$62.45
Public Safety					
Law Enforcement and Traffic Control	\$339.92	\$252.47	\$307.13	\$253.46	\$304.67
Fire and Rescue Services	\$96.18	\$167.98	\$151.50	\$173.47	\$193.86
Correction and Detention	\$124.77	\$60.79	\$201.76	\$147.76	\$194.51
Inspections	\$30.04	\$41.02	\$15.39	\$16.50	\$10.72
Other Protection	\$49.71	\$8.80	\$5.74	\$4.78	\$28.75
Sub-Total	\$640.63	\$531.06	\$681.52	\$595.98	\$732.52
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$163.89	\$44.88	\$225.79	\$126.04	\$237.63
Sanitation and Waste Removal	\$73.38	\$51.63	\$179.01	\$59.78	\$106.87
Maintenance of General Buildings and Grounds	\$10.82	\$85.29	\$55.88	\$54.46	\$86.08
Sub-Total	\$248.08	\$181.80	\$460.68	\$240.28	\$430.58
Health and Welfare					
Health	\$20.45	\$3.40	\$14.02	\$12.90	\$55.15
Mental Health and Mental Retardation	\$81.57	\$79.92	\$200.49	\$143.06	\$100.72
Welfare/Social Services	\$178.14	\$224.83	\$153.38	\$295.52	\$348.86
Sub-Total	\$280.16	\$308.15	\$367.89	\$451.48	\$504.72
Education					
Instruction	\$1,713.83	\$1,595.36	\$1,252.01	\$1,292.27	\$1,208.97
Administration, Attendance, and Health	\$117.05	\$144.31	\$256.32	\$158.17	\$57.04
Pupil Transportation Services	\$122.97	\$107.43	\$105.11	\$95.50	\$46.19
Operation and Maintenance Services	\$219.71	\$237.12	\$209.11	\$188.38	\$143.18
School Food Services and Other Non-Instructional Operations	\$71.98	\$79.97	\$84.22	\$77.07	\$127.44
Contributions to Community Colleges	--	\$1.03	\$0.92	--	\$0.03
Sub-Total	\$2,245.53	\$2,165.23	\$1,907.69	\$1,811.39	\$1,582.84
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$42.70	\$119.99	\$100.00	\$126.32	\$91.22
Cultural Enrichment	\$30.20	--	--	\$15.87	\$74.87
Public Libraries	\$43.23	\$42.49	\$34.09	\$30.33	\$35.11
Sub-Total	\$116.13	\$162.48	\$134.09	\$172.51	\$201.20
Community Development					
Planning and Community Development	\$63.80	\$2.88	\$193.48	\$143.99	\$99.47
Environmental Management	\$0.12	--	--	--	--
Cooperative Extension Program	\$1.11	--	\$0.32	\$1.51	--
Sub-Total	\$65.03	\$2.88	\$193.80	\$145.50	\$99.47
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$3,781.66	\$3,648.94	\$4,074.43	\$3,584.62	\$3,732.31

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

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

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$5.53	\$5.86	\$6.50	\$7.38	\$3.23
General and Financial Administration	\$215.97	\$98.70	\$160.86	\$111.69	\$129.66
Board of Elections	\$17.89	\$8.29	\$13.93	\$5.32	\$6.27
Sub-Total	\$239.39	\$112.85	\$181.28	\$124.40	\$139.17
Judicial Administration					
Courts	\$95.50	\$57.56	\$23.54	\$43.78	\$47.42
Commonwealth's Attorney	\$8.69	\$35.69	--	\$27.77	\$21.32
Sub-Total	\$104.20	\$93.24	\$23.54	\$71.56	\$68.73
Public Safety					
Law Enforcement and Traffic Control	\$373.28	\$378.76	\$203.86	\$293.88	\$199.51
Fire and Rescue Services	\$54.87	\$203.04	\$237.70	\$243.90	\$74.20
Correction and Detention	\$102.87	\$331.96	\$29.36	\$183.14	\$67.43
Inspections	\$19.20	\$17.82	\$21.11	\$27.86	\$11.08
Other Protection	\$11.53	\$6.28	\$14.77	--	\$42.04
Sub-Total	\$561.75	\$937.86	\$506.80	\$748.79	\$394.25
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$335.94	\$140.68	\$104.04	\$84.03	\$132.47
Sanitation and Waste Removal	\$127.99	\$49.96	\$78.35	\$138.63	\$84.09
Maintenance of General Buildings and Grounds	\$55.41	\$152.28	\$23.15	\$69.87	\$40.74
Sub-Total	\$519.34	\$342.92	\$205.55	\$292.54	\$257.29
Health and Welfare					
Health	\$16.86	\$24.74	\$22.88	\$16.09	\$5.49
Mental Health and Mental Retardation	\$179.67	\$142.07	\$77.00	\$99.93	\$205.87
Welfare/Social Services	\$286.24	\$511.08	\$69.85	\$314.29	\$117.39
Sub-Total	\$482.77	\$677.89	\$169.74	\$430.31	\$328.75
Education					
Instruction	\$1,424.36	\$1,249.84	\$1,524.67	\$1,279.31	\$742.38
Administration, Attendance, and Health	\$116.60	\$116.64	\$111.36	\$87.28	\$63.93
Pupil Transportation Services	\$43.47	\$60.55	\$79.67	\$72.66	\$20.04
Operation and Maintenance Services	\$418.49	\$185.88	\$150.33	\$158.47	\$83.93
School Food Services and Other Non-Instructional Operations	\$74.18	\$74.36	\$27.54	\$69.84	\$35.85
Contributions to Community Colleges	\$1.43	\$0.16	--	--	\$0.38
Sub-Total	\$2,078.52	\$1,687.44	\$1,893.58	\$1,667.56	\$946.51
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$86.90	\$61.03	\$76.48	\$96.79	\$69.26
Cultural Enrichment	\$4.10	\$28.45	--	\$21.08	\$1.30
Public Libraries	\$19.07	\$31.94	\$61.02	\$23.87	\$44.57
Sub-Total	\$110.07	\$121.42	\$137.50	\$141.74	\$115.13
Community Development					
Planning and Community Development	\$82.13	\$40.20	\$256.89	\$148.86	\$39.79
Environmental Management	--	\$0.21	--	--	--
Cooperative Extension Program	--	\$1.25	--	--	--
Sub-Total	\$82.13	\$41.66	\$256.89	\$148.86	\$39.79
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$4,178.17	\$4,015.29	\$3,374.88	\$3,625.74	\$2,289.62

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008

[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	\$13.91	\$8.57	\$11.35	\$9.51	\$4.85
General and Financial Administration	\$219.14	\$118.68	\$142.93	\$113.83	\$92.40
Board of Elections	\$4.72	\$5.96	\$8.21	\$4.67	\$3.76
Sub-Total	\$237.77	\$133.21	\$162.50	\$128.01	\$101.01
Judicial Administration					
Courts	\$66.08	\$44.00	\$53.83	\$50.08	\$56.70
Commonwealth's Attorney	\$18.81	\$23.52	\$18.01	\$23.22	\$36.55
Sub-Total	\$84.88	\$67.52	\$71.84	\$73.30	\$93.24
Public Safety					
Law Enforcement and Traffic Control	\$538.44	\$226.74	\$276.11	\$225.14	\$230.98
Fire and Rescue Services	\$292.00	\$220.18	\$244.97	\$119.75	\$198.44
Correction and Detention	\$145.98	\$150.23	\$69.88	\$228.25	\$103.94
Inspections	\$10.10	\$32.33	\$19.81	\$17.20	\$26.40
Other Protection	\$10.95	\$47.45	\$24.56	\$3.17	\$13.12
Sub-Total	\$997.47	\$676.93	\$635.34	\$593.50	\$572.88
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$180.94	\$88.97	\$222.35	\$152.25	\$185.34
Sanitation and Waste Removal	\$64.70	\$85.62	\$231.35	\$131.32	\$83.91
Maintenance of General Buildings and Grounds	\$97.85	\$76.19	\$53.12	\$71.81	\$41.55
Sub-Total	\$343.49	\$250.79	\$506.82	\$355.39	\$310.80
Health and Welfare					
Health	\$20.72	\$14.46	\$10.97	\$11.18	\$8.73
Mental Health and Mental Retardation	\$184.66	\$178.78	\$160.09	\$318.91	\$105.41
Welfare/Social Services	\$540.52	\$463.71	\$86.98	\$204.49	\$179.29
Sub-Total	\$745.89	\$656.96	\$258.03	\$534.58	\$293.43
Education					
Instruction	\$1,251.67	\$1,212.75	\$1,271.92	\$1,086.22	\$1,241.11
Administration, Attendance, and Health	\$76.44	\$102.54	\$96.96	\$73.81	\$84.16
Pupil Transportation Services	\$54.49	\$70.98	\$53.81	\$44.31	\$135.35
Operation and Maintenance Services	\$157.20	\$175.68	\$117.04	\$102.27	\$166.30
School Food Services and Other Non-Instructional Operations	\$51.99	\$55.10	\$71.11	\$48.43	\$68.98
Contributions to Community Colleges	--	--	--	\$1.32	--
Sub-Total	\$1,591.80	\$1,617.05	\$1,610.84	\$1,356.37	\$1,695.90
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$95.42	\$80.61	\$172.67	\$91.58	\$80.66
Cultural Enrichment	\$5.02	\$6.94	\$21.19	\$2.50	--
Public Libraries	\$28.72	\$36.82	\$43.38	\$47.04	\$34.04
Sub-Total	\$129.17	\$124.37	\$237.24	\$141.11	\$114.70
Community Development					
Planning and Community Development	\$406.13	\$102.06	\$18.44	\$92.60	\$74.21
Environmental Management	\$8.98	\$1.50	--	\$5.43	--
Cooperative Extension Program	--	\$0.67	\$0.52	--	\$0.81
Sub-Total	\$415.11	\$104.23	\$18.96	\$98.04	\$75.02
Nondepartmental ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$4,545.58	\$3,631.05	\$3,501.57	\$3,280.30	\$3,256.99

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, 2008](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia,

"Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2008
[The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.75	\$6.94	\$16.85	\$4.34
General and Financial Administration	\$124.89	\$130.14	\$151.46	\$140.87
Board of Elections	\$3.15	\$5.42	\$9.89	\$6.00
Sub-Total	\$130.79	\$142.50	\$178.20	\$151.20
Judicial Administration				
Courts	\$19.04	\$46.90	\$27.84	\$60.42
Commonwealth's Attorney	\$16.92	\$22.06	--	\$35.62
Sub-Total	\$35.95	\$68.96	\$27.84	\$96.04
Public Safety				
Law Enforcement and Traffic Control	\$225.59	\$214.72	\$311.22	\$254.71
Fire and Rescue Services	\$115.46	\$152.63	\$245.44	\$149.45
Correction and Detention	\$84.75	\$278.94	\$155.93	\$318.63
Inspections	\$3.95	\$20.59	\$37.02	\$22.69
Other Protection	\$11.95	\$51.70	\$1.68	\$72.74
Sub-Total	\$441.71	\$718.58	\$751.29	\$818.23
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$99.84	\$260.63	\$98.44	\$257.52
Sanitation and Waste Removal	\$71.89	\$94.87	\$65.15	\$44.31
Maintenance of General Buildings and Grounds	\$46.52	\$50.67	\$106.07	\$51.90
Sub-Total	\$218.25	\$406.17	\$269.67	\$353.73
Health and Welfare				
Health	\$6.37	\$11.78	\$18.22	\$8.39
Mental Health and Mental Retardation	\$104.05	\$259.67	\$120.61	\$81.54
Welfare/Social Services	\$166.16	\$176.16	\$144.44	\$282.08
Sub-Total	\$276.58	\$447.61	\$283.28	\$372.01
Education				
Instruction	\$1,343.46	\$1,173.13	\$489.19	\$1,462.50
Administration, Attendance, and Health	\$48.78	\$94.39	\$38.80	\$94.99
Pupil Transportation Services	\$79.70	\$49.76	\$36.88	\$58.58
Operation and Maintenance Services	\$226.49	\$162.39	\$63.22	\$132.92
School Food Services and Other Non-Instructional Operations	\$59.93	\$57.00	\$21.82	\$65.18
Contributions to Community Colleges	\$0.01	\$1.32	--	\$0.92
Sub-Total	\$1,758.37	\$1,537.98	\$649.91	\$1,815.10
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$98.47	\$93.76	\$104.92	\$129.58
Cultural Enrichment	\$23.57	\$6.16	\$11.98	\$6.74
Public Libraries	\$37.32	\$46.35	\$75.73	\$21.94
Sub-Total	\$159.35	\$146.27	\$192.63	\$158.26
Community Development				
Planning and Community Development	\$156.50	\$53.59	\$383.81	\$84.77
Environmental Management	\$0.11	\$6.19	--	\$2.57
Cooperative Extension Program	\$0.57	--	--	--
Sub-Total	\$157.18	\$59.77	\$383.81	\$87.33
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$3,178.20	\$3,527.84	\$2,736.62	\$3,851.90

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, 2008, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Population Estimates for Virginia, Localities, Planning Districts, & Metropolitan Areas: Final 2007 & Provisional 2008" (electronic dataset), January 27, 2009.

Staff, Commission on Local Government

Table 3.1
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2008
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.20%	0.18%	0.19%
General and Financial Administration	3.25%	3.95%	3.50%
Board of Elections	0.15%	0.14%	0.14%
Sub-Total	3.60%	4.26%	3.83%
Judicial Administration			
Courts	1.26%	1.26%	1.26%
Commonwealth's Attorney	0.43%	0.59%	0.48%
Sub-Total	1.68%	1.85%	1.74%
Public Safety			
Law Enforcement and Traffic Control	5.46%	7.87%	6.31%
Fire and Rescue Services	4.34%	5.19%	4.64%
Correction and Detention	3.00%	3.89%	3.31%
Inspections	0.62%	0.52%	0.58%
Other Protection	0.72%	0.51%	0.65%
Sub-Total	14.14%	17.99%	15.50%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.92%	4.14%	2.06%
Sanitation and Waste Removal	1.99%	2.48%	2.16%
Maintenance of General Buildings and Grounds	1.40%	1.76%	1.53%
Sub-Total	4.31%	8.39%	5.75%
Health and Welfare			
Health	0.89%	0.61%	0.79%
Mental Health and Mental Retardation	3.68%	3.99%	3.79%
Welfare/Social Services	6.23%	7.80%	6.78%
Sub-Total	10.80%	12.40%	11.37%
Education			
Instruction	45.39%	35.36%	41.84%
Administration, Attendance, and Health	2.44%	2.35%	2.41%
Pupil Transportation Services	3.60%	2.03%	3.04%
Operation and Maintenance Services	5.62%	4.82%	5.34%
School Food Services and Other Non-Instructional Operations	2.33%	1.85%	2.16%
Contributions to Community Colleges	0.02%	0.01%	0.02%
Sub-Total	59.41%	46.42%	54.81%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.84%	2.89%	2.21%
Cultural Enrichment	0.16%	0.60%	0.32%
Public Libraries	1.07%	0.98%	1.04%
Sub-Total	3.07%	4.47%	3.57%
Community Development			
Planning and Community Development	2.78%	4.15%	3.26%
Environmental Management	0.13%	0.05%	0.10%
Cooperative Extension Program	0.07%	0.02%	0.05%
Sub-Total	2.97%	4.21%	3.41%
Nondepartmental/ ¹			
Sub-Total	0.02%	--	0.01%
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, 2008, 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 2008

[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	0.28%	0.20%	0.21%	1.21%	0.29%
General and Financial Administration	3.00%	3.45%	2.11%	3.73%	2.40%
Board of Elections	0.19%	0.19%	0.24%	0.35%	0.22%
Sub-Total	3.47%	3.83%	2.56%	5.30%	2.91%
Judicial Administration					
Courts	1.20%	1.03%	1.89%	1.77%	1.89%
Commonwealth's Attorney	0.41%	0.33%	0.93%	0.84%	0.85%
Sub-Total	1.61%	1.36%	2.82%	2.61%	2.74%
Public Safety					
Law Enforcement and Traffic Control	1.85%	5.01%	3.39%	5.72%	3.89%
Fire and Rescue Services	3.46%	3.23%	2.27%	1.61%	2.55%
Correction and Detention	2.53%	2.80%	3.00%	7.08%	2.66%
Inspections	0.50%	0.42%	0.33%	0.76%	0.26%
Other Protection	1.19%	1.32%	1.05%	0.59%	2.23%
Sub-Total	9.53%	12.77%	10.04%	15.75%	11.59%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.21%	1.42%	--	0.01%	0.04%
Sanitation and Waste Removal	6.10%	0.24%	3.97%	0.94%	1.82%
Maintenance of General Buildings and Grounds	1.06%	--	1.47%	2.35%	1.01%
Sub-Total	7.36%	1.66%	5.44%	3.30%	2.88%
Health and Welfare					
Health	0.57%	0.34%	0.35%	0.43%	0.44%
Mental Health and Mental Retardation	7.18%	4.17%	9.15%	0.22%	5.60%
Welfare/Social Services	8.02%	7.66%	6.49%	1.37%	5.67%
Sub-Total	15.76%	12.18%	15.98%	2.02%	11.71%
Education					
Instruction	43.98%	43.63%	42.70%	49.75%	49.03%
Administration, Attendance, and Health	2.63%	3.60%	4.08%	4.44%	2.92%
Pupil Transportation Services	3.25%	3.29%	3.95%	5.36%	3.56%
Operation and Maintenance Services	6.37%	4.92%	7.19%	5.68%	6.43%
School Food Services and Other Non-Instructional Operations	2.48%	1.65%	2.58%	2.59%	2.88%
Contributions to Community Colleges	0.05%	0.01%	0.02%	0.09%	0.02%
Sub-Total	58.76%	57.10%	60.52%	67.91%	64.84%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.63%	0.89%	1.53%	0.81%	0.54%
Cultural Enrichment	0.09%	0.22%	0.02%	--	--
Public Libraries	0.50%	1.26%	0.26%	1.00%	1.20%
Sub-Total	1.23%	2.37%	1.81%	1.80%	1.75%
Community Development					
Planning and Community Development	1.46%	8.64%	0.76%	0.76%	0.72%
Environmental Management	0.67%	0.03%	0.005%	0.23%	0.01%
Cooperative Extension Program	0.14%	0.05%	0.07%	0.30%	0.85%
Sub-Total	2.27%	8.72%	0.83%	1.30%	1.59%
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, 2008](#), 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 2008
 [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	0.56%	0.12%	0.15%	0.70%	0.09%
General and Financial Administration	3.89%	3.90%	2.41%	4.74%	1.58%
Board of Elections	0.35%	0.12%	0.17%	0.15%	0.14%
Sub-Total	4.80%	4.15%	2.73%	5.59%	1.81%
Judicial Administration					
Courts	1.79%	1.14%	0.74%	1.56%	1.43%
Commonwealth's Attorney	1.14%	0.49%	0.59%	0.59%	0.51%
Sub-Total	2.94%	1.63%	1.33%	2.15%	1.94%
Public Safety					
Law Enforcement and Traffic Control	8.26%	7.33%	3.69%	4.61%	4.52%
Fire and Rescue Services	0.62%	7.05%	3.47%	1.66%	2.42%
Correction and Detention	1.32%	3.84%	3.28%	0.58%	2.15%
Inspections	0.26%	0.92%	0.35%	1.11%	0.37%
Other Protection	0.67%	0.84%	1.17%	1.92%	0.08%
Sub-Total	11.13%	19.98%	11.95%	9.88%	9.53%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	3.11%	0.13%	--	--
Sanitation and Waste Removal	3.14%	2.48%	1.05%	5.60%	3.80%
Maintenance of General Buildings and Grounds	1.43%	1.39%	0.83%	1.09%	1.05%
Sub-Total	4.58%	6.98%	2.01%	6.69%	4.86%
Health and Welfare					
Health	0.41%	2.51%	0.37%	0.50%	0.37%
Mental Health and Mental Retardation	8.20%	2.46%	3.79%	5.48%	2.73%
Welfare/Social Services	4.27%	11.05%	7.85%	3.92%	8.50%
Sub-Total	12.88%	16.02%	12.01%	9.90%	11.60%
Education					
Instruction	45.57%	32.97%	52.75%	41.88%	45.06%
Administration, Attendance, and Health	3.43%	2.20%	2.12%	2.85%	2.09%
Pupil Transportation Services	4.29%	1.49%	3.58%	4.88%	5.35%
Operation and Maintenance Services	5.79%	3.38%	5.77%	7.55%	6.62%
School Food Services and Other Non-Instructional Operations	2.73%	2.09%	2.87%	3.37%	3.13%
Contributions to Community Colleges	0.001%	0.003%	0.003%	0.02%	0.001%
Sub-Total	61.82%	42.13%	67.09%	60.57%	62.25%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.66%	4.20%	1.06%	1.97%	1.37%
Cultural Enrichment	--	0.40%	0.05%	--	0.11%
Public Libraries	0.57%	1.78%	0.74%	1.56%	1.14%
Sub-Total	1.23%	6.37%	1.85%	3.53%	2.62%
Community Development					
Planning and Community Development	0.44%	2.75%	0.84%	0.88%	5.09%
Environmental Management	0.07%	--	0.06%	0.61%	0.24%
Cooperative Extension Program	0.13%	--	0.12%	0.20%	0.05%
Sub-Total	0.63%	2.75%	1.02%	1.70%	5.38%
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, 2008](#), 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 2008

[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	0.84%	0.28%	0.51%	0.46%	0.36%
General and Financial Administration	4.51%	3.01%	2.41%	1.34%	2.80%
Board of Elections	0.17%	0.25%	0.30%	0.24%	0.32%
Sub-Total	5.52%	3.54%	3.23%	2.04%	3.47%
Judicial Administration					
Courts	2.57%	2.13%	1.76%	2.04%	1.95%
Commonwealth's Attorney	0.68%	0.88%	1.00%	0.86%	0.52%
Sub-Total	3.26%	3.01%	2.77%	2.90%	2.47%
Public Safety					
Law Enforcement and Traffic Control	4.73%	5.09%	4.97%	2.78%	4.82%
Fire and Rescue Services	0.77%	1.64%	0.91%	1.68%	1.12%
Correction and Detention	1.62%	3.92%	5.44%	3.31%	5.71%
Inspections	0.43%	0.43%	0.31%	0.22%	0.32%
Other Protection	2.03%	2.08%	0.34%	0.43%	0.77%
Sub-Total	9.58%	13.16%	11.96%	8.41%	12.74%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.06%	0.62%	--
Sanitation and Waste Removal	7.62%	0.94%	2.09%	3.75%	2.55%
Maintenance of General Buildings and Grounds	2.52%	1.24%	1.29%	1.47%	1.63%
Sub-Total	10.15%	2.18%	3.44%	5.84%	4.18%
Health and Welfare					
Health	0.48%	0.46%	0.31%	0.51%	0.30%
Mental Health and Mental Retardation	6.41%	1.82%	6.76%	5.96%	4.13%
Welfare/Social Services	5.64%	4.48%	7.93%	12.73%	6.57%
Sub-Total	12.53%	6.76%	15.00%	19.21%	11.00%
Education					
Instruction	39.80%	48.28%	44.37%	35.10%	46.98%
Administration, Attendance, and Health	3.16%	2.39%	2.26%	1.82%	2.73%
Pupil Transportation Services	4.74%	4.28%	4.79%	3.34%	5.35%
Operation and Maintenance Services	4.29%	7.57%	6.83%	5.32%	6.39%
School Food Services and Other Non-Instructional Operations	2.62%	2.74%	3.20%	2.55%	3.03%
Contributions to Community Colleges	0.05%	0.01%	0.01%	0.13%	0.29%
Sub-Total	54.65%	65.27%	61.46%	48.26%	64.78%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.10%	2.48%	0.22%	0.74%	0.42%
Cultural Enrichment	--	0.12%	0.09%	--	0.03%
Public Libraries	0.72%	1.10%	0.81%	0.63%	0.41%
Sub-Total	0.82%	3.71%	1.12%	1.37%	0.86%
Community Development					
Planning and Community Development	2.94%	2.25%	0.80%	11.70%	0.34%
Environmental Management	0.07%	0.02%	0.04%	0.20%	0.02%
Cooperative Extension Program	0.49%	0.10%	0.18%	0.08%	0.13%
Sub-Total	3.50%	2.37%	1.02%	11.98%	0.49%
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, 2008](#), 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 2008

[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%	0.27%	1.20%	0.32%	0.22%
General and Financial Administration	2.48%	4.10%	2.21%	5.96%	2.56%
Board of Elections	0.14%	0.24%	0.09%	0.29%	0.31%
Sub-Total	2.71%	4.61%	3.49%	6.57%	3.09%
Judicial Administration					
Courts	1.31%	1.10%	1.53%	2.12%	1.30%
Commonwealth's Attorney	0.55%	0.30%	0.47%	0.52%	0.48%
Sub-Total	1.86%	1.39%	2.00%	2.63%	1.78%
Public Safety					
Law Enforcement and Traffic Control	3.67%	5.96%	2.56%	4.19%	4.26%
Fire and Rescue Services	1.49%	4.35%	2.27%	1.02%	0.92%
Correction and Detention	3.07%	4.47%	2.62%	3.26%	2.93%
Inspections	0.64%	0.70%	0.18%	0.60%	0.08%
Other Protection	0.43%	1.52%	0.22%	0.62%	0.15%
Sub-Total	9.31%	17.00%	7.85%	9.70%	8.34%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.04%	0.50%	--	--	--
Sanitation and Waste Removal	2.08%	2.37%	0.55%	1.18%	2.22%
Maintenance of General Buildings and Grounds	0.95%	1.71%	1.71%	3.79%	1.26%
Sub-Total	3.07%	4.58%	2.26%	4.97%	3.47%
Health and Welfare					
Health	0.43%	0.61%	0.34%	0.25%	0.27%
Mental Health and Mental Retardation	5.10%	4.42%	13.85%	0.52%	7.39%
Welfare/Social Services	9.53%	5.93%	6.28%	10.65%	13.07%
Sub-Total	15.05%	10.96%	20.46%	11.43%	20.73%
Education					
Instruction	49.94%	43.93%	45.80%	42.09%	43.70%
Administration, Attendance, and Health	2.69%	2.20%	2.52%	3.79%	2.36%
Pupil Transportation Services	3.75%	3.96%	4.28%	4.20%	3.95%
Operation and Maintenance Services	5.30%	4.88%	6.04%	7.88%	7.58%
School Food Services and Other Non-Instructional Operations	2.91%	2.58%	2.90%	2.41%	2.76%
Contributions to Community Colleges	--	0.01%	0.05%	0.01%	0.01%
Sub-Total	64.58%	57.55%	61.59%	60.38%	60.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.77%	0.66%	0.34%	1.76%	0.07%
Cultural Enrichment	0.002%	--	--	0.24%	0.12%
Public Libraries	0.80%	0.50%	0.38%	0.31%	0.72%
Sub-Total	1.58%	1.16%	0.72%	2.31%	0.90%
Community Development					
Planning and Community Development	1.76%	2.16%	1.53%	1.82%	0.83%
Environmental Management	0.02%	0.43%	0.01%	0.07%	0.38%
Cooperative Extension Program	0.05%	0.15%	0.09%	0.14%	0.12%
Sub-Total	1.82%	2.74%	1.63%	2.03%	1.32%
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, 2008](#), 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 2008
 [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	0.07%	0.17%	0.34%	0.23%	0.19%
General and Financial Administration	3.60%	4.86%	4.39%	2.92%	4.67%
Board of Elections	0.10%	0.31%	0.59%	0.21%	0.32%
Sub-Total	3.77%	5.35%	5.33%	3.36%	5.17%
Judicial Administration					
Courts	1.20%	0.72%	2.83%	1.22%	1.75%
Commonwealth's Attorney	0.47%	0.84%	0.72%	0.92%	0.36%
Sub-Total	1.67%	1.56%	3.55%	2.14%	2.12%
Public Safety					
Law Enforcement and Traffic Control	6.84%	4.84%	4.70%	5.12%	5.04%
Fire and Rescue Services	5.36%	2.87%	0.91%	1.31%	3.78%
Correction and Detention	4.45%	2.98%	0.16%	3.02%	6.65%
Inspections	0.64%	0.60%	0.19%	0.80%	0.36%
Other Protection	0.15%	0.36%	0.46%	2.04%	0.59%
Sub-Total	17.45%	11.66%	6.42%	12.29%	16.41%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.93%	--	--	--	--
Sanitation and Waste Removal	0.73%	0.92%	3.12%	2.81%	2.20%
Maintenance of General Buildings and Grounds	0.70%	2.59%	1.08%	0.92%	1.98%
Sub-Total	2.36%	3.51%	4.20%	3.73%	4.18%
Health and Welfare					
Health	0.37%	0.60%	0.56%	0.34%	0.33%
Mental Health and Mental Retardation	3.99%	1.53%	1.70%	4.15%	4.35%
Welfare/Social Services	3.74%	6.30%	18.16%	11.89%	7.01%
Sub-Total	8.10%	8.42%	20.41%	16.37%	11.69%
Education					
Instruction	48.12%	47.38%	42.94%	44.91%	41.63%
Administration, Attendance, and Health	2.41%	4.22%	3.95%	2.94%	3.45%
Pupil Transportation Services	3.71%	3.39%	3.18%	3.25%	5.42%
Operation and Maintenance Services	6.86%	5.89%	5.79%	5.58%	4.98%
School Food Services and Other Non-Instructional Operations	1.92%	2.20%	2.83%	2.64%	2.67%
Contributions to Community Colleges	--	0.05%	0.005%	0.01%	0.01%
Sub-Total	63.01%	63.13%	58.69%	59.32%	58.17%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.98%	2.09%	--	0.72%	0.28%
Cultural Enrichment	0.001%	0.13%	--	--	--
Public Libraries	1.03%	0.82%	0.15%	0.83%	0.42%
Sub-Total	2.01%	3.04%	0.15%	1.55%	0.70%
Community Development					
Planning and Community Development	1.59%	2.94%	0.53%	1.08%	1.38%
Environmental Management	--	0.14%	0.03%	0.05%	0.02%
Cooperative Extension Program	0.04%	0.26%	0.70%	0.11%	0.16%
Sub-Total	1.64%	3.34%	1.25%	1.24%	1.56%
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, 2008](#), 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 2008
 [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	0.52%	0.12%	2.60%	0.12%	0.13%
General and Financial Administration	2.56%	3.02%	3.46%	3.37%	4.83%
Board of Elections	0.09%	0.19%	0.37%	0.09%	0.19%
Sub-Total	3.17%	3.33%	6.43%	3.58%	5.14%
Judicial Administration					
Courts	1.75%	2.05%	1.60%	1.02%	1.96%
Commonwealth's Attorney	0.48%	0.62%	0.84%	0.07%	0.40%
Sub-Total	2.23%	2.68%	2.45%	1.09%	2.36%
Public Safety					
Law Enforcement and Traffic Control	2.25%	5.28%	2.79%	6.54%	2.75%
Fire and Rescue Services	0.85%	1.42%	2.08%	5.49%	3.85%
Correction and Detention	2.61%	3.68%	6.05%	1.78%	3.24%
Inspections	0.28%	0.56%	0.75%	0.41%	0.88%
Other Protection	1.45%	2.18%	1.65%	0.71%	0.96%
Sub-Total	7.44%	13.12%	13.31%	14.92%	11.67%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	11.51%	0.06%	--	0.65%	--
Sanitation and Waste Removal	3.95%	2.27%	3.29%	2.44%	4.26%
Maintenance of General Buildings and Grounds	0.65%	2.21%	1.23%	1.72%	2.76%
Sub-Total	16.11%	4.54%	4.52%	4.82%	7.01%
Health and Welfare					
Health	0.49%	0.35%	0.45%	1.92%	0.26%
Mental Health and Mental Retardation	4.53%	2.43%	4.10%	3.65%	3.28%
Welfare/Social Services	9.44%	4.98%	10.10%	6.73%	5.43%
Sub-Total	14.47%	7.76%	14.65%	12.31%	8.97%
Education					
Instruction	33.71%	49.00%	41.53%	43.90%	45.67%
Administration, Attendance, and Health	2.44%	2.40%	3.57%	1.95%	2.17%
Pupil Transportation Services	3.92%	4.75%	4.76%	2.76%	4.76%
Operation and Maintenance Services	10.37%	7.24%	4.66%	5.09%	4.68%
School Food Services and Other Non-Instructional Operations	2.86%	2.65%	2.35%	2.04%	2.01%
Contributions to Community Colleges	0.12%	0.01%	0.02%	0.004%	0.02%
Sub-Total	53.42%	66.04%	56.91%	55.75%	59.31%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.26%	0.80%	0.85%	2.60%	1.46%
Cultural Enrichment	--	--	0.06%	0.29%	--
Public Libraries	0.95%	0.53%	0.55%	0.96%	1.03%
Sub-Total	1.21%	1.33%	1.46%	3.85%	2.48%
Community Development					
Planning and Community Development	1.81%	1.07%	0.10%	3.48%	2.78%
Environmental Management	--	0.02%	0.05%	0.21%	0.19%
Cooperative Extension Program	0.15%	0.12%	0.14%	0.003%	0.07%
Sub-Total	1.96%	1.22%	0.28%	3.69%	3.04%
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, 2008](#), 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 2008
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	0.15%	0.26%	0.31%	0.12%	0.32%
General and Financial Administration	2.21%	3.18%	2.77%	2.91%	2.77%
Board of Elections	0.39%	0.27%	0.19%	0.05%	0.37%
Sub-Total	2.75%	3.72%	3.27%	3.09%	3.46%
Judicial Administration					
Courts	2.23%	2.75%	1.65%	1.29%	2.23%
Commonwealth's Attorney	0.74%	0.64%	0.60%	0.57%	0.74%
Sub-Total	2.98%	3.38%	2.24%	1.86%	2.97%
Public Safety					
Law Enforcement and Traffic Control	3.73%	1.96%	2.93%	5.07%	4.46%
Fire and Rescue Services	5.20%	2.23%	1.67%	5.14%	1.35%
Correction and Detention	0.74%	2.04%	3.34%	1.75%	2.65%
Inspections	0.52%	0.31%	0.41%	0.73%	0.53%
Other Protection	0.39%	1.74%	2.06%	0.73%	1.01%
Sub-Total	10.57%	8.28%	10.41%	13.42%	9.99%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.15%	--
Sanitation and Waste Removal	3.92%	2.86%	1.17%	3.92%	0.01%
Maintenance of General Buildings and Grounds	0.74%	2.33%	0.93%	0.62%	1.06%
Sub-Total	4.66%	5.19%	2.10%	4.69%	1.07%
Health and Welfare					
Health	0.60%	0.51%	0.19%	0.17%	0.33%
Mental Health and Mental Retardation	5.59%	3.87%	3.03%	1.56%	7.97%
Welfare/Social Services	5.16%	8.12%	8.61%	3.99%	7.54%
Sub-Total	11.35%	12.50%	11.83%	5.72%	15.84%
Education					
Instruction	48.03%	51.14%	49.17%	51.47%	47.92%
Administration, Attendance, and Health	2.48%	2.03%	2.34%	3.13%	2.02%
Pupil Transportation Services	5.77%	3.83%	5.50%	4.07%	4.74%
Operation and Maintenance Services	6.57%	4.89%	6.07%	5.94%	6.26%
School Food Services and Other Non-Instructional Operations	2.94%	2.60%	3.55%	2.32%	2.94%
Contributions to Community Colleges	0.01%	0.04%	--	0.04%	0.02%
Sub-Total	65.80%	64.53%	66.64%	66.96%	63.90%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.14%	1.04%	0.84%	2.91%	2.09%
Cultural Enrichment	--	0.02%	--	--	--
Public Libraries	0.93%	0.46%	0.65%	0.25%	0.09%
Sub-Total	1.07%	1.53%	1.49%	3.17%	2.18%
Community Development					
Planning and Community Development	0.70%	0.75%	1.94%	0.83%	0.40%
Environmental Management	--	0.02%	0.004%	0.17%	0.02%
Cooperative Extension Program	0.12%	0.11%	0.07%	0.09%	0.17%
Sub-Total	0.83%	0.88%	2.01%	1.09%	0.59%
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, 2008, 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 2008
 [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	0.25%	1.29%	0.19%	0.17%	0.40%
General and Financial Administration	4.81%	5.70%	1.86%	2.53%	6.27%
Board of Elections	0.22%	0.26%	0.34%	0.22%	0.46%
Sub-Total	5.27%	7.25%	2.38%	2.93%	7.13%
Judicial Administration					
Courts	1.58%	1.93%	1.70%	1.88%	4.28%
Commonwealth's Attorney	0.63%	0.89%	0.73%	0.63%	2.24%
Sub-Total	2.21%	2.82%	2.42%	2.52%	6.51%
Public Safety					
Law Enforcement and Traffic Control	4.20%	4.43%	4.05%	5.70%	4.89%
Fire and Rescue Services	2.10%	3.55%	0.64%	1.67%	1.25%
Correction and Detention	4.13%	0.97%	2.77%	2.18%	8.76%
Inspections	0.95%	1.37%	0.35%	0.96%	0.52%
Other Protection	0.39%	1.56%	0.28%	0.59%	3.08%
Sub-Total	11.77%	11.89%	8.09%	11.10%	18.50%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.26%	0.37%	--	--	0.08%
Sanitation and Waste Removal	0.01%	2.50%	4.43%	4.94%	5.98%
Maintenance of General Buildings and Grounds	1.78%	2.07%	0.68%	0.74%	2.89%
Sub-Total	2.04%	4.94%	5.11%	5.68%	8.95%
Health and Welfare					
Health	0.49%	0.51%	0.47%	0.10%	0.37%
Mental Health and Mental Retardation	4.63%	5.63%	10.67%	4.30%	5.49%
Welfare/Social Services	4.11%	6.47%	6.54%	6.69%	7.55%
Sub-Total	9.23%	12.61%	17.67%	11.10%	13.41%
Education					
Instruction	48.46%	39.65%	43.96%	49.15%	13.41%
Administration, Attendance, and Health	2.83%	1.62%	1.85%	3.00%	2.85%
Pupil Transportation Services	4.97%	5.49%	4.84%	3.14%	5.45%
Operation and Maintenance Services	6.28%	6.66%	6.78%	4.63%	7.37%
School Food Services and Other Non-Instructional Operations	2.57%	2.00%	3.54%	2.44%	3.38%
Contributions to Community Colleges	0.82%	--	0.06%	0.03%	0.25%
Sub-Total	65.94%	55.43%	61.03%	62.39%	32.71%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.20%	1.07%	0.65%	0.36%	0.56%
Cultural Enrichment	0.11%	--	0.02%	--	0.05%
Public Libraries	0.98%	1.09%	0.93%	0.71%	0.56%
Sub-Total	2.29%	2.16%	1.60%	1.07%	1.16%
Community Development					
Planning and Community Development	1.10%	2.73%	1.49%	2.97%	11.33%
Environmental Management	0.03%	0.08%	0.02%	0.01%	0.05%
Cooperative Extension Program	0.10%	0.09%	0.17%	0.24%	0.24%
Sub-Total	1.23%	2.90%	1.68%	3.22%	11.62%
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, 2008](#), 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 2008
 [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	0.32%	0.21%	0.13%	0.12%	1.87%
General and Financial Administration	1.73%	2.97%	5.76%	1.60%	4.29%
Board of Elections	0.06%	0.13%	0.15%	0.19%	0.98%
Sub-Total	2.12%	3.31%	6.04%	1.91%	7.14%
Judicial Administration					
Courts	1.36%	0.98%	0.90%	1.72%	3.70%
Commonwealth's Attorney	0.69%	0.54%	0.58%	0.67%	1.16%
Sub-Total	2.05%	1.51%	1.48%	2.39%	4.85%
Public Safety					
Law Enforcement and Traffic Control	2.84%	6.72%	8.00%	4.62%	7.27%
Fire and Rescue Services	0.84%	6.43%	5.37%	1.47%	0.75%
Correction and Detention	5.12%	3.45%	3.92%	1.60%	1.68%
Inspections	0.27%	0.59%	0.67%	0.30%	0.95%
Other Protection	0.25%	0.38%	0.29%	1.69%	1.48%
Sub-Total	9.33%	17.56%	18.25%	9.68%	12.13%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.64%	3.72%	0.05%	0.33%
Sanitation and Waste Removal	1.54%	1.32%	1.19%	1.64%	3.44%
Maintenance of General Buildings and Grounds	1.25%	0.67%	1.06%	1.65%	2.22%
Sub-Total	2.78%	2.63%	5.97%	3.33%	5.98%
Health and Welfare					
Health	0.30%	0.19%	0.20%	0.30%	1.67%
Mental Health and Mental Retardation	4.21%	3.81%	3.35%	4.72%	4.14%
Welfare/Social Services	7.90%	4.24%	4.10%	4.07%	3.58%
Sub-Total	12.41%	8.24%	7.64%	9.09%	9.39%
Education					
Instruction	46.86%	47.42%	41.29%	49.64%	45.06%
Administration, Attendance, and Health	2.32%	3.19%	1.68%	3.32%	2.80%
Pupil Transportation Services	6.10%	3.59%	3.04%	4.29%	3.89%
Operation and Maintenance Services	7.77%	5.58%	4.97%	6.54%	4.41%
School Food Services and Other Non-Instructional Operations	3.27%	2.84%	1.99%	3.46%	2.27%
Contributions to Community Colleges	0.06%	--	--	0.06%	--
Sub-Total	66.37%	62.61%	52.98%	67.31%	58.44%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.22%	1.30%	1.93%	0.80%	0.005%
Cultural Enrichment	0.01%	--	--	0.05%	--
Public Libraries	0.13%	1.16%	1.80%	1.11%	0.53%
Sub-Total	0.36%	2.46%	3.72%	1.97%	0.54%
Community Development					
Planning and Community Development	4.39%	1.61%	3.87%	4.26%	0.83%
Environmental Management	0.04%	0.03%	--	0.001%	--
Cooperative Extension Program	0.15%	0.02%	0.03%	0.05%	0.69%
Sub-Total	4.58%	1.67%	3.90%	4.31%	1.52%
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, 2008, 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 2008

[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	0.30%	0.13%	0.33%	0.14%	0.31%
General and Financial Administration	4.83%	3.60%	5.06%	4.29%	3.94%
Board of Elections	0.19%	0.18%	0.43%	0.31%	0.44%
Sub-Total	5.32%	3.91%	5.82%	4.74%	4.69%
Judicial Administration					
Courts	1.14%	2.52%	2.53%	2.69%	2.29%
Commonwealth's Attorney	0.36%	0.38%	0.91%	0.96%	0.57%
Sub-Total	1.50%	2.90%	3.44%	3.65%	2.86%
Public Safety					
Law Enforcement and Traffic Control	2.77%	5.89%	4.85%	4.06%	3.29%
Fire and Rescue Services	2.27%	4.92%	0.81%	4.08%	1.30%
Correction and Detention	1.67%	2.13%	4.39%	4.70%	4.52%
Inspections	0.56%	0.67%	0.58%	0.14%	0.66%
Other Protection	1.93%	0.20%	0.53%	0.65%	1.40%
Sub-Total	9.21%	13.82%	11.16%	13.63%	11.17%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.78%	0.45%	--	0.56%	--
Sanitation and Waste Removal	3.42%	0.90%	2.42%	0.42%	3.00%
Maintenance of General Buildings and Grounds	1.59%	3.18%	1.36%	2.17%	2.24%
Sub-Total	5.79%	4.53%	3.78%	3.15%	5.24%
Health and Welfare					
Health	0.92%	0.37%	0.42%	0.48%	0.46%
Mental Health and Mental Retardation	5.58%	2.77%	3.99%	3.31%	5.18%
Welfare/Social Services	4.20%	3.05%	10.08%	5.99%	4.71%
Sub-Total	10.71%	6.19%	14.49%	9.78%	10.34%
Education					
Instruction	45.52%	43.35%	39.45%	44.06%	45.45%
Administration, Attendance, and Health	2.07%	3.21%	4.74%	2.53%	3.89%
Pupil Transportation Services	4.10%	2.99%	5.72%	5.01%	4.43%
Operation and Maintenance Services	8.22%	5.18%	6.35%	6.03%	5.04%
School Food Services and Other Non-Instructional Operations	2.04%	1.77%	2.25%	2.11%	2.89%
Contributions to Community Colleges	--	--	0.02%	0.01%	0.02%
Sub-Total	61.96%	56.49%	58.54%	59.74%	61.73%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.34%	2.95%	0.03%	1.81%	1.23%
Cultural Enrichment	0.29%	--	--	--	--
Public Libraries	1.00%	2.59%	1.11%	0.94%	1.47%
Sub-Total	2.63%	5.54%	1.14%	2.75%	2.70%
Community Development					
Planning and Community Development	1.90%	5.96%	1.39%	2.32%	1.17%
Environmental Management	--	0.63%	0.07%	0.05%	0.03%
Cooperative Extension Program	0.11%	0.04%	0.17%	0.20%	0.08%
Sub-Total	2.01%	6.63%	1.62%	2.57%	1.28%
Nondepartmental/ ¹					
Sub-Total	0.88%	--	--	--	--
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, 2008](#), 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 2008
 [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	0.43%	0.18%	0.22%	0.23%	0.17%
General and Financial Administration	4.72%	0.42%	2.48%	3.15%	3.50%
Board of Elections	0.46%	0.25%	0.12%	0.20%	0.33%
Sub-Total	5.61%	0.86%	2.83%	3.58%	4.00%
Judicial Administration					
Courts	1.29%	1.94%	0.74%	1.80%	1.24%
Commonwealth's Attorney	1.02%	0.58%	0.28%	0.73%	0.71%
Sub-Total	2.31%	2.52%	1.02%	2.53%	1.94%
Public Safety					
Law Enforcement and Traffic Control	5.19%	3.10%	4.46%	4.81%	3.86%
Fire and Rescue Services	3.03%	1.57%	4.37%	4.16%	0.91%
Correction and Detention	4.03%	5.00%	1.97%	2.73%	6.46%
Inspections	0.45%	0.18%	0.79%	1.13%	0.27%
Other Protection	0.33%	0.15%	0.26%	0.75%	0.36%
Sub-Total	13.02%	10.00%	11.84%	13.58%	11.85%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.64%	1.81%	--	--
Sanitation and Waste Removal	3.82%	2.43%	0.36%	1.40%	2.85%
Maintenance of General Buildings and Grounds	0.68%	0.59%	0.74%	2.89%	0.76%
Sub-Total	4.50%	3.66%	2.91%	4.29%	3.60%
Health and Welfare					
Health	1.07%	0.44%	0.39%	0.92%	0.34%
Mental Health and Mental Retardation	4.86%	3.69%	2.35%	4.05%	7.65%
Welfare/Social Services	7.81%	13.05%	4.77%	8.25%	6.99%
Sub-Total	13.74%	17.18%	7.51%	13.22%	14.99%
Education					
Instruction	40.78%	47.86%	52.46%	44.73%	43.23%
Administration, Attendance, and Health	2.68%	2.63%	2.13%	2.24%	2.54%
Pupil Transportation Services	3.99%	3.82%	4.81%	4.79%	4.71%
Operation and Maintenance Services	5.44%	6.53%	5.54%	4.77%	5.99%
School Food Services and Other Non-Instructional Operations	2.80%	3.60%	1.77%	2.61%	2.88%
Contributions to Community Colleges	0.02%	0.04%	0.03%	0.04%	0.01%
Sub-Total	55.72%	64.48%	66.74%	59.18%	59.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.27%	0.17%	2.70%	1.34%	0.02%
Cultural Enrichment	0.02%	--	0.34%	0.70%	--
Public Libraries	0.30%	0.60%	1.08%	0.45%	0.70%
Sub-Total	0.59%	0.77%	4.11%	2.49%	0.73%
Community Development					
Planning and Community Development	4.26%	0.44%	2.83%	0.92%	3.28%
Environmental Management	0.10%	0.01%	0.13%	0.10%	0.02%
Cooperative Extension Program	0.15%	0.09%	0.07%	0.11%	0.23%
Sub-Total	4.51%	0.54%	3.03%	1.14%	3.53%
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, 2008](#), 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 2008

[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	0.19%	0.36%	0.29%	0.34%	0.22%
General and Financial Administration	2.88%	4.64%	3.33%	5.64%	3.76%
Board of Elections	0.34%	0.40%	0.20%	0.50%	0.22%
Sub-Total	3.41%	5.39%	3.82%	6.48%	4.20%
Judicial Administration					
Courts	3.35%	2.97%	3.27%	1.87%	1.04%
Commonwealth's Attorney	0.86%	1.11%	0.72%	0.44%	0.73%
Sub-Total	4.21%	4.08%	3.99%	2.32%	1.77%
Public Safety					
Law Enforcement and Traffic Control	5.02%	3.66%	5.00%	6.12%	3.75%
Fire and Rescue Services	3.49%	1.36%	1.04%	1.35%	0.94%
Correction and Detention	4.29%	2.61%	3.67%	4.86%	1.78%
Inspections	0.70%	0.52%	0.29%	0.71%	0.22%
Other Protection	0.91%	1.67%	1.31%	1.39%	0.25%
Sub-Total	14.40%	9.81%	11.31%	14.42%	6.94%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.17%	--	--	--
Sanitation and Waste Removal	2.51%	3.21%	2.06%	3.43%	2.42%
Maintenance of General Buildings and Grounds	1.86%	2.90%	0.91%	2.87%	1.33%
Sub-Total	4.36%	6.28%	2.96%	6.30%	3.75%
Health and Welfare					
Health	0.50%	0.59%	0.39%	0.62%	0.40%
Mental Health and Mental Retardation	4.44%	5.05%	6.29%	5.04%	5.47%
Welfare/Social Services	7.23%	5.87%	7.50%	7.00%	6.65%
Sub-Total	12.17%	11.51%	14.18%	12.66%	12.51%
Education					
Instruction	42.89%	41.33%	46.19%	38.66%	50.05%
Administration, Attendance, and Health	2.32%	4.11%	1.94%	3.38%	2.46%
Pupil Transportation Services	4.13%	3.54%	4.48%	4.27%	3.48%
Operation and Maintenance Services	6.30%	6.33%	4.24%	6.72%	8.78%
School Food Services and Other Non-Instructional Operations	2.57%	3.48%	2.59%	2.13%	2.92%
Contributions to Community Colleges	0.01%	0.02%	0.01%	0.02%	0.02%
Sub-Total	58.22%	58.82%	59.46%	55.18%	67.72%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.58%	0.35%	0.06%	0.52%	0.49%
Cultural Enrichment	0.004%	--	0.02%	0.02%	0.02%
Public Libraries	0.30%	1.23%	0.73%	0.40%	1.76%
Sub-Total	0.89%	1.58%	0.81%	0.94%	2.27%
Community Development					
Planning and Community Development	1.93%	2.24%	3.23%	1.33%	0.78%
Environmental Management	0.14%	0.07%	0.15%	0.24%	0.01%
Cooperative Extension Program	0.27%	0.22%	0.08%	0.13%	0.05%
Sub-Total	2.34%	2.53%	3.46%	1.70%	0.83%
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, 2008](#), 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 2008

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

Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	0.26%	0.29%	0.92%	1.06%	0.70%
General and Financial Administration	4.36%	6.00%	4.00%	2.97%	2.02%
Board of Elections	0.30%	0.40%	0.28%	0.39%	0.28%
Sub-Total	4.92%	6.69%	5.21%	4.42%	3.00%
Judicial Administration					
Courts	1.84%	2.42%	1.90%	2.76%	1.14%
Commonwealth's Attorney	0.83%	0.82%	0.66%	1.08%	0.68%
Sub-Total	2.67%	3.24%	2.55%	3.84%	1.82%
Public Safety					
Law Enforcement and Traffic Control	4.40%	7.03%	3.33%	5.32%	3.67%
Fire and Rescue Services	2.92%	3.54%	1.63%	2.67%	1.34%
Correction and Detention	2.29%	1.55%	7.28%	8.03%	5.62%
Inspections	0.75%	1.05%	0.46%	0.61%	0.19%
Other Protection	0.23%	0.51%	1.04%	0.59%	0.15%
Sub-Total	10.59%	13.68%	13.73%	17.23%	10.96%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.05%	--
Sanitation and Waste Removal	3.61%	2.28%	1.78%	3.71%	3.87%
Maintenance of General Buildings and Grounds	1.06%	1.90%	1.46%	0.70%	0.65%
Sub-Total	4.67%	4.18%	3.24%	4.46%	4.52%
Health and Welfare					
Health	0.58%	0.41%	0.83%	0.69%	0.27%
Mental Health and Mental Retardation	4.84%	0.26%	6.02%	5.21%	4.96%
Welfare/Social Services	5.53%	6.28%	8.17%	6.04%	6.47%
Sub-Total	10.96%	6.95%	15.02%	11.94%	11.71%
Education					
Instruction	42.42%	42.78%	35.83%	42.96%	47.28%
Administration, Attendance, and Health	3.98%	4.82%	5.83%	2.05%	2.45%
Pupil Transportation Services	6.45%	5.35%	3.88%	4.27%	3.85%
Operation and Maintenance Services	6.94%	6.15%	7.56%	4.66%	7.87%
School Food Services and Other Non-Instructional Operations	2.67%	2.04%	2.54%	2.07%	2.89%
Contributions to Community Colleges	0.03%	0.01%	0.05%	0.02%	0.01%
Sub-Total	62.49%	61.14%	55.71%	56.05%	64.35%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.63%	1.08%	0.32%	0.18%	0.06%
Cultural Enrichment	--	0.02%	--	--	--
Public Libraries	0.70%	0.40%	0.30%	0.39%	0.46%
Sub-Total	1.33%	1.51%	0.62%	0.56%	0.51%
Community Development					
Planning and Community Development	2.19%	1.95%	3.63%	1.24%	1.60%
Environmental Management	0.07%	0.52%	0.07%	0.11%	0.04%
Cooperative Extension Program	0.11%	0.15%	0.20%	0.15%	1.50%
Sub-Total	2.37%	2.62%	3.91%	1.50%	3.13%
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, 2008](#), 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 2008

[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	0.18%	0.22%	0.27%	0.10%	0.16%
General and Financial Administration	3.24%	3.94%	3.02%	1.59%	3.67%
Board of Elections	0.19%	0.24%	0.09%	0.16%	0.20%
Sub-Total	3.61%	4.41%	3.38%	1.85%	4.02%
Judicial Administration					
Courts	1.46%	1.32%	2.29%	1.51%	1.72%
Commonwealth's Attorney	0.37%	0.74%	0.80%	0.43%	0.56%
Sub-Total	1.83%	2.07%	3.09%	1.94%	2.28%
Public Safety					
Law Enforcement and Traffic Control	3.19%	4.71%	3.77%	4.21%	4.14%
Fire and Rescue Services	5.65%	1.33%	2.21%	1.38%	1.39%
Correction and Detention	3.01%	2.40%	2.24%	2.26%	1.14%
Inspections	0.56%	0.59%	0.28%	0.22%	0.82%
Other Protection	1.28%	2.37%	1.15%	0.84%	1.01%
Sub-Total	13.69%	11.40%	9.66%	8.90%	8.49%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.01%	--	0.11%	--
Sanitation and Waste Removal	4.12%	3.34%	1.54%	1.64%	1.21%
Maintenance of General Buildings and Grounds	0.91%	0.77%	1.21%	0.89%	1.16%
Sub-Total	5.03%	4.11%	2.76%	2.65%	2.38%
Health and Welfare					
Health	0.49%	0.47%	0.32%	0.38%	0.33%
Mental Health and Mental Retardation	4.13%	1.87%	8.19%	4.89%	4.26%
Welfare/Social Services	5.33%	8.83%	4.83%	11.42%	5.01%
Sub-Total	9.95%	11.17%	13.33%	16.70%	9.60%
Education					
Instruction	45.58%	49.53%	47.24%	45.63%	52.09%
Administration, Attendance, and Health	2.33%	3.00%	2.27%	2.52%	4.02%
Pupil Transportation Services	4.46%	3.70%	5.49%	4.81%	5.23%
Operation and Maintenance Services	5.78%	4.56%	4.78%	5.36%	7.05%
School Food Services and Other Non-Instructional Operations	2.09%	3.12%	4.89%	3.47%	2.07%
Contributions to Community Colleges	0.01%	0.03%	0.05%	0.0002%	0.04%
Sub-Total	60.25%	63.94%	64.71%	61.79%	70.51%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.11%	0.34%	0.49%	0.06%	0.48%
Cultural Enrichment	0.06%	0.01%	--	--	--
Public Libraries	1.29%	0.53%	0.96%	0.80%	0.50%
Sub-Total	3.45%	0.89%	1.44%	0.86%	0.98%
Community Development					
Planning and Community Development	1.94%	1.68%	1.46%	5.27%	1.52%
Environmental Management	0.08%	0.18%	0.02%	0.004%	0.15%
Cooperative Extension Program	0.17%	0.17%	0.16%	0.04%	0.07%
Sub-Total	2.19%	2.02%	1.64%	5.32%	1.74%
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, 2008](#), 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 2008
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	0.27%	0.38%	0.21%	0.20%	0.47%
General and Financial Administration	3.18%	4.43%	2.56%	2.10%	4.03%
Board of Elections	0.11%	0.23%	0.11%	0.18%	0.54%
Sub-Total	3.56%	5.04%	2.89%	2.48%	5.04%
Judicial Administration					
Courts	2.09%	1.78%	1.09%	1.94%	2.40%
Commonwealth's Attorney	1.21%	0.54%	0.29%	0.68%	1.04%
Sub-Total	3.30%	2.32%	1.38%	2.62%	3.44%
Public Safety					
Law Enforcement and Traffic Control	3.55%	6.54%	5.72%	2.86%	4.36%
Fire and Rescue Services	1.48%	2.25%	5.59%	0.89%	3.21%
Correction and Detention	4.42%	3.87%	3.41%	4.52%	4.25%
Inspections	0.21%	0.82%	1.07%	0.28%	0.57%
Other Protection	0.30%	0.36%	0.91%	0.31%	0.80%
Sub-Total	9.96%	13.84%	16.70%	8.86%	13.19%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.37%	0.02%	--
Sanitation and Waste Removal	3.00%	0.45%	1.18%	4.94%	4.16%
Maintenance of General Buildings and Grounds	1.51%	1.78%	1.71%	1.25%	1.37%
Sub-Total	4.51%	2.24%	3.26%	6.21%	5.53%
Health and Welfare					
Health	0.35%	0.25%	0.48%	0.35%	0.67%
Mental Health and Mental Retardation	6.00%	2.65%	2.04%	8.57%	3.67%
Welfare/Social Services	8.53%	3.53%	3.83%	11.38%	8.04%
Sub-Total	14.87%	6.44%	6.36%	20.31%	12.38%
Education					
Instruction	46.32%	48.85%	48.23%	38.09%	41.45%
Administration, Attendance, and Health	3.66%	3.54%	2.47%	5.80%	3.58%
Pupil Transportation Services	3.96%	4.61%	4.13%	2.60%	4.57%
Operation and Maintenance Services	4.76%	6.79%	6.00%	6.71%	4.74%
School Food Services and Other Non-Instructional Operations	2.45%	2.52%	2.21%	2.68%	2.40%
Contributions to Community Colleges	0.03%	0.03%	--	0.02%	0.03%
Sub-Total	61.18%	66.35%	63.04%	55.90%	56.78%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.42%	1.08%	2.17%	0.90%	1.56%
Cultural Enrichment	--	--	0.09%	0.07%	--
Public Libraries	0.34%	0.51%	1.07%	0.72%	0.97%
Sub-Total	0.76%	1.59%	3.33%	1.68%	2.54%
Community Development					
Planning and Community Development	1.62%	2.03%	2.62%	1.83%	0.31%
Environmental Management	0.03%	0.06%	0.31%	0.01%	0.38%
Cooperative Extension Program	0.22%	0.09%	0.11%	0.10%	0.40%
Sub-Total	1.86%	2.18%	3.04%	1.95%	1.10%
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, 2008](#), 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 2008

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

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	0.69%	0.20%	0.15%	0.09%	0.25%
General and Financial Administration	3.75%	3.25%	1.98%	2.11%	1.86%
Board of Elections	0.38%	0.15%	0.22%	0.15%	0.27%
Sub-Total	4.82%	3.61%	2.35%	2.35%	2.38%
Judicial Administration					
Courts	1.54%	1.18%	1.54%	1.04%	2.07%
Commonwealth's Attorney	1.26%	0.40%	0.86%	0.79%	0.61%
Sub-Total	2.81%	1.58%	2.40%	1.83%	2.67%
Public Safety					
Law Enforcement and Traffic Control	5.46%	5.88%	3.75%	2.56%	3.13%
Fire and Rescue Services	0.70%	5.59%	2.26%	5.20%	0.67%
Correction and Detention	9.32%	3.46%	2.62%	2.63%	4.10%
Inspections	0.49%	0.51%	0.59%	0.48%	0.12%
Other Protection	0.56%	0.22%	1.59%	0.70%	0.24%
Sub-Total	16.53%	15.65%	10.81%	11.57%	8.26%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.19%	--	2.94%
Sanitation and Waste Removal	2.75%	2.40%	3.87%	2.55%	2.98%
Maintenance of General Buildings and Grounds	1.51%	3.87%	2.60%	0.96%	1.08%
Sub-Total	4.27%	6.27%	6.65%	3.51%	6.99%
Health and Welfare					
Health	0.75%	0.22%	0.54%	0.36%	0.51%
Mental Health and Mental Retardation	4.43%	2.41%	7.19%	2.93%	10.24%
Welfare/Social Services	7.87%	6.61%	7.42%	6.32%	6.78%
Sub-Total	13.05%	9.25%	15.15%	9.62%	17.53%
Education					
Instruction	42.63%	44.78%	38.93%	51.66%	40.66%
Administration, Attendance, and Health	2.92%	2.53%	2.50%	2.12%	0.81%
Pupil Transportation Services	3.54%	2.58%	3.43%	4.59%	4.06%
Operation and Maintenance Services	5.78%	4.87%	6.31%	5.99%	5.69%
School Food Services and Other Non-Instructional Operations	2.33%	4.49%	1.96%	3.20%	2.50%
Contributions to Community Colleges	0.04%	--	0.05%	--	0.21%
Sub-Total	57.25%	59.25%	53.17%	67.56%	53.94%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.21%	2.00%	1.43%	0.97%	0.11%
Cultural Enrichment	-0.05%	0.18%	--	--	--
Public Libraries	0.31%	1.31%	1.45%	0.76%	0.49%
Sub-Total	0.47%	3.50%	2.88%	1.74%	0.60%
Community Development					
Planning and Community Development	0.50%	0.87%	3.24%	1.55%	7.51%
Environmental Management	0.09%	--	0.13%	0.16%	0.04%
Cooperative Extension Program	0.22%	0.03%	0.23%	0.12%	0.08%
Sub-Total	0.81%	0.90%	3.60%	1.82%	7.63%
Nondepartmental/1					
Sub-Total	--	--	2.99%	--	--
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, 2008](#), 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 2008

[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	0.48%	0.34%	0.52%	0.38%	0.11%
General and Financial Administration	1.99%	1.54%	1.08%	2.02%	2.93%
Board of Elections	0.24%	0.18%	0.17%	0.36%	0.09%
Sub-Total	2.70%	2.07%	1.76%	2.76%	3.13%
Judicial Administration					
Courts	1.69%	1.41%	1.45%	2.21%	1.21%
Commonwealth's Attorney	0.50%	0.50%	0.66%	1.01%	0.50%
Sub-Total	2.19%	1.90%	2.12%	3.22%	1.71%
Public Safety					
Law Enforcement and Traffic Control	2.80%	3.58%	4.81%	4.21%	4.27%
Fire and Rescue Services	0.98%	3.52%	0.46%	2.89%	3.86%
Correction and Detention	3.48%	2.74%	2.29%	5.04%	2.63%
Inspections	0.09%	0.63%	0.34%	0.29%	1.48%
Other Protection	1.23%	1.99%	0.74%	0.72%	0.92%
Sub-Total	8.58%	12.45%	8.62%	13.15%	13.17%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	--	0.40%	2.19%
Sanitation and Waste Removal	3.33%	3.07%	1.57%	3.60%	1.43%
Maintenance of General Buildings and Grounds	0.82%	0.94%	0.50%	1.08%	0.84%
Sub-Total	4.16%	4.01%	2.07%	5.08%	4.47%
Health and Welfare					
Health	0.43%	0.32%	0.60%	0.67%	0.22%
Mental Health and Mental Retardation	2.90%	2.95%	13.36%	5.00%	1.68%
Welfare/Social Services	6.51%	6.75%	6.65%	5.00%	4.63%
Sub-Total	9.84%	10.02%	20.61%	10.68%	6.53%
Education					
Instruction	50.51%	50.32%	45.44%	44.40%	51.27%
Administration, Attendance, and Health	2.47%	2.24%	2.05%	3.11%	2.72%
Pupil Transportation Services	3.23%	4.83%	2.69%	6.28%	4.94%
Operation and Maintenance Services	8.93%	6.92%	6.66%	6.61%	6.18%
School Food Services and Other Non-Instructional Operations	3.02%	2.19%	2.45%	2.50%	2.53%
Contributions to Community Colleges	0.04%	0.04%	0.06%	--	0.01%
Sub-Total	68.19%	66.54%	59.37%	62.90%	67.65%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.58%	1.26%	0.05%	--	0.81%
Cultural Enrichment	--	0.04%	--	0.06%	0.01%
Public Libraries	0.54%	0.73%	1.63%	0.80%	1.24%
Sub-Total	1.12%	2.04%	1.68%	0.85%	2.06%
Community Development					
Planning and Community Development	2.99%	0.78%	3.64%	0.99%	1.24%
Environmental Management	0.11%	0.04%	0.03%	0.24%	--
Cooperative Extension Program	0.11%	0.16%	0.11%	0.12%	0.04%
Sub-Total	3.21%	0.98%	3.78%	1.35%	1.28%
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, 2008](#), 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 2008

[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	0.23%	0.48%	0.57%	0.09%	0.45%
General and Financial Administration	2.84%	3.80%	3.93%	2.32%	2.99%
Board of Elections	0.11%	0.37%	0.42%	0.20%	0.21%
Sub-Total	3.18%	4.65%	4.92%	2.61%	3.65%
Judicial Administration					
Courts	1.19%	1.81%	1.38%	1.20%	1.47%
Commonwealth's Attorney	0.70%	0.45%	1.34%	1.28%	0.73%
Sub-Total	1.90%	2.26%	2.72%	2.48%	2.21%
Public Safety					
Law Enforcement and Traffic Control	4.66%	3.71%	5.74%	3.28%	2.40%
Fire and Rescue Services	3.72%	2.21%	3.52%	1.25%	0.65%
Correction and Detention	4.06%	1.34%	5.06%	9.49%	4.85%
Inspections	1.28%	0.54%	0.39%	0.21%	0.77%
Other Protection	0.23%	0.70%	0.48%	0.87%	2.18%
Sub-Total	13.95%	8.50%	15.20%	15.10%	10.86%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	1.39%	1.11%
Sanitation and Waste Removal	0.70%	2.05%	0.81%	1.60%	3.93%
Maintenance of General Buildings and Grounds	1.09%	1.76%	1.63%	1.97%	0.66%
Sub-Total	1.80%	3.81%	2.44%	4.96%	5.69%
Health and Welfare					
Health	0.22%	0.65%	0.53%	0.39%	0.34%
Mental Health and Mental Retardation	1.71%	5.32%	4.29%	8.51%	3.16%
Welfare/Social Services	3.99%	7.99%	7.90%	6.61%	8.54%
Sub-Total	5.92%	13.96%	12.72%	15.50%	12.05%
Education					
Instruction	51.25%	41.73%	40.89%	44.15%	44.97%
Administration, Attendance, and Health	4.58%	3.14%	2.90%	1.71%	2.00%
Pupil Transportation Services	4.01%	4.49%	5.50%	3.28%	2.89%
Operation and Maintenance Services	6.14%	10.61%	6.03%	5.07%	7.49%
School Food Services and Other Non-Instructional Operations	2.97%	2.64%	2.78%	2.99%	2.61%
Contributions to Community Colleges	0.01%	0.004%	0.05%	0.10%	0.26%
Sub-Total	68.96%	62.61%	58.14%	57.31%	60.22%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.57%	1.54%	0.21%	0.23%	2.21%
Cultural Enrichment	--	0.05%	0.07%	0.11%	0.03%
Public Libraries	1.35%	0.55%	0.77%	0.94%	0.54%
Sub-Total	2.92%	2.14%	1.05%	1.28%	2.78%
Community Development					
Planning and Community Development	1.34%	1.44%	1.94%	0.64%	2.40%
Environmental Management	--	0.03%	0.68%	--	0.05%
Cooperative Extension Program	0.05%	0.58%	0.19%	0.12%	0.09%
Sub-Total	1.39%	2.06%	2.81%	0.76%	2.54%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2008](#), 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 2008

[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	0.13%	0.17%	0.41%	0.33%	0.16%
General and Financial Administration	2.12%	4.15%	2.14%	1.11%	3.87%
Board of Elections	0.17%	0.35%	0.16%	0.20%	0.15%
Sub-Total	2.42%	4.67%	2.71%	1.64%	4.18%
Judicial Administration					
Courts	1.34%	2.40%	1.56%	2.02%	1.24%
Commonwealth's Attorney	0.61%	1.09%	0.83%	0.88%	0.57%
Sub-Total	1.95%	3.49%	2.39%	2.91%	1.80%
Public Safety					
Law Enforcement and Traffic Control	3.03%	4.07%	3.62%	3.49%	4.04%
Fire and Rescue Services	2.29%	1.61%	0.44%	1.11%	5.59%
Correction and Detention	2.97%	11.20%	4.93%	3.28%	3.13%
Inspections	0.19%	0.29%	0.23%	0.29%	0.51%
Other Protection	0.19%	3.16%	0.35%	0.15%	1.29%
Sub-Total	8.67%	20.34%	9.58%	8.31%	14.57%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.06%	0.18%	0.26%	--	--
Sanitation and Waste Removal	1.86%	4.62%	4.10%	3.31%	2.27%
Maintenance of General Buildings and Grounds	0.20%	1.76%	0.67%	0.91%	3.36%
Sub-Total	2.13%	6.56%	5.03%	4.22%	5.63%
Health and Welfare					
Health	0.45%	0.49%	0.54%	0.47%	1.41%
Mental Health and Mental Retardation	7.30%	5.08%	4.24%	11.34%	2.40%
Welfare/Social Services	6.15%	9.29%	8.04%	8.40%	3.21%
Sub-Total	13.90%	14.86%	12.81%	20.20%	7.02%
Education					
Instruction	46.52%	31.94%	50.28%	45.60%	45.02%
Administration, Attendance, and Health	2.71%	2.84%	1.93%	1.48%	4.66%
Pupil Transportation Services	4.39%	4.01%	3.33%	3.63%	3.41%
Operation and Maintenance Services	6.61%	5.87%	5.27%	6.28%	5.88%
School Food Services and Other Non-Instructional Operations	2.87%	2.53%	3.64%	2.81%	2.20%
Contributions to Community Colleges	0.12%	0.02%	0.05%	0.06%	--
Sub-Total	63.22%	47.20%	64.50%	59.86%	61.17%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.75%	0.29%	0.04%	0.43%	1.00%
Cultural Enrichment	0.20%	0.13%	0.01%	0.05%	1.51%
Public Libraries	1.21%	0.95%	1.22%	0.58%	1.28%
Sub-Total	2.16%	1.37%	1.27%	1.06%	3.80%
Community Development					
Planning and Community Development	5.44%	1.31%	1.64%	1.72%	1.44%
Environmental Management	0.03%	0.04%	--	0.02%	0.35%
Cooperative Extension Program	0.09%	0.15%	0.06%	0.07%	0.04%
Sub-Total	5.56%	1.50%	1.70%	1.80%	1.82%
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, 2008, 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 2008
 [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	0.17%	0.18%	0.08%	0.85%	0.12%
General and Financial Administration	5.60%	5.28%	3.73%	4.07%	5.11%
Board of Elections	0.20%	0.33%	0.23%	0.28%	0.19%
Sub-Total	5.97%	5.79%	4.03%	5.19%	5.42%
Judicial Administration					
Courts	2.49%	1.34%	1.33%	2.00%	1.15%
Commonwealth's Attorney	0.46%	0.15%	0.89%	1.02%	0.49%
Sub-Total	2.96%	1.49%	2.23%	3.02%	1.64%
Public Safety					
Law Enforcement and Traffic Control	9.50%	11.45%	7.97%	4.77%	7.34%
Fire and Rescue Services	5.80%	6.52%	5.07%	1.28%	4.74%
Correction and Detention	2.72%	1.77%	4.38%	3.78%	4.72%
Inspections	1.35%	2.13%	0.31%	0.56%	0.39%
Other Protection	0.25%	1.30%	0.21%	0.45%	1.63%
Sub-Total	19.63%	23.17%	17.94%	10.85%	18.81%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.50%	5.90%	4.42%	5.84%	3.99%
Sanitation and Waste Removal	1.40%	7.40%	10.06%	2.59%	1.49%
Maintenance of General Buildings and Grounds	2.03%	4.78%	0.37%	1.15%	1.54%
Sub-Total	6.93%	18.08%	14.84%	9.58%	7.01%
Health and Welfare					
Health	1.33%	0.49%	0.84%	0.19%	0.43%
Mental Health and Mental Retardation	5.54%	2.25%	5.10%	5.45%	7.21%
Welfare/Social Services	10.67%	3.97%	9.09%	6.90%	13.73%
Sub-Total	17.54%	6.71%	15.04%	12.54%	21.37%
Education					
Instruction	27.25%	30.73%	29.80%	37.07%	25.48%
Administration, Attendance, and Health	2.61%	3.79%	2.04%	1.83%	2.25%
Pupil Transportation Services	1.24%	2.87%	1.44%	1.39%	1.22%
Operation and Maintenance Services	2.90%	--	2.98%	5.03%	5.99%
School Food Services and Other Non-Instructional Operations	0.97%	--	1.81%	1.84%	0.91%
Contributions to Community Colleges	0.002%	0.001%	0.06%	0.05%	0.02%
Sub-Total	34.98%	37.39%	38.14%	47.21%	35.86%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.94%	3.85%	4.31%	9.36%	4.94%
Cultural Enrichment	0.61%	0.69%	0.02%	-0.03%	0.11%
Public Libraries	1.35%	1.19%	1.20%	0.67%	0.70%
Sub-Total	5.90%	5.73%	5.53%	10.00%	5.75%
Community Development					
Planning and Community Development	5.87%	1.60%	2.20%	1.60%	4.12%
Environmental Management	0.23%	0.01%	0.06%	0.01%	0.0002%
Cooperative Extension Program	--	0.02%	--	--	0.02%
Sub-Total	6.10%	1.63%	2.26%	1.61%	4.14%
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, 2008](#), 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 2008

[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	0.12%	0.27%	0.21%	0.06%	0.68%
General and Financial Administration	3.82%	4.14%	5.62%	2.41%	3.43%
Board of Elections	0.12%	0.26%	0.36%	0.12%	0.28%
Sub-Total	4.07%	4.66%	6.18%	2.59%	4.39%
Judicial Administration					
Courts	2.00%	2.00%	0.29%	1.08%	7.70%
Commonwealth's Attorney	0.48%	1.19%	0.05%	0.78%	--
Sub-Total	2.48%	3.19%	0.34%	1.87%	7.70%
Public Safety					
Law Enforcement and Traffic Control	6.22%	8.82%	6.06%	6.31%	11.31%
Fire and Rescue Services	5.71%	5.78%	1.26%	4.77%	3.85%
Correction and Detention	3.32%	7.91%	0.65%	3.95%	11.73%
Inspections	0.62%	0.40%	0.50%	0.44%	0.64%
Other Protection	0.08%	0.16%	2.86%	0.96%	0.27%
Sub-Total	15.95%	23.07%	11.32%	16.43%	27.80%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.23%	3.38%	7.03%	4.43%	4.06%
Sanitation and Waste Removal	3.04%	2.19%	7.26%	2.35%	3.62%
Maintenance of General Buildings and Grounds	0.96%	0.86%	2.66%	1.96%	1.51%
Sub-Total	8.23%	6.43%	16.95%	8.74%	9.19%
Health and Welfare					
Health	0.98%	0.24%	0.45%	0.37%	0.34%
Mental Health and Mental Retardation	2.18%	2.61%	7.83%	4.67%	3.86%
Welfare/Social Services	3.47%	4.04%	5.48%	7.97%	7.44%
Sub-Total	6.64%	6.89%	13.75%	13.01%	11.64%
Education					
Instruction	45.50%	40.69%	35.01%	34.51%	23.68%
Administration, Attendance, and Health	2.19%	2.33%	2.44%	2.39%	1.65%
Pupil Transportation Services	3.31%	1.01%	1.20%	1.38%	3.14%
Operation and Maintenance Services	5.63%	5.72%	4.35%	4.84%	4.25%
School Food Services and Other Non-Instructional Operations	1.65%	1.55%	2.66%	2.11%	1.95%
Contributions to Community Colleges	0.01%	0.01%	0.01%	0.02%	0.01%
Sub-Total	58.29%	51.31%	45.67%	45.26%	34.68%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.20%	2.50%	3.35%	3.56%	0.65%
Cultural Enrichment	0.03%	0.14%	1.43%	0.01%	--
Public Libraries	1.12%	1.10%	0.53%	0.70%	0.55%
Sub-Total	2.35%	3.74%	5.31%	4.26%	1.20%
Community Development					
Planning and Community Development	1.94%	0.70%	0.39%	7.82%	3.28%
Environmental Management	--	0.02%	0.01%	--	--
Cooperative Extension Program	0.05%	--	0.07%	0.02%	0.12%
Sub-Total	1.99%	0.72%	0.47%	7.85%	3.40%
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, 2008](#), 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 2008
 [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	0.26%	0.29%	0.79%	0.30%	0.05%
General and Financial Administration	7.22%	5.62%	5.09%	4.86%	4.76%
Board of Elections	0.18%	0.39%	0.32%	0.26%	0.25%
Sub-Total	7.66%	6.30%	6.19%	5.43%	5.07%
Judicial Administration					
Courts	0.64%	1.16%	0.56%	2.36%	0.98%
Commonwealth's Attorney	0.04%	0.04%	0.13%	1.24%	--
Sub-Total	0.68%	1.19%	0.69%	3.60%	0.98%
Public Safety					
Law Enforcement and Traffic Control	10.91%	7.65%	6.54%	8.02%	6.96%
Fire and Rescue Services	10.47%	2.66%	6.00%	4.81%	2.64%
Correction and Detention	1.06%	2.91%	4.78%	7.46%	0.28%
Inspections	1.88%	0.67%	1.08%	1.01%	0.22%
Other Protection	--	0.20%	0.50%	2.05%	0.17%
Sub-Total	24.31%	14.09%	18.91%	23.34%	10.26%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	5.87%	5.31%	5.34%	4.11%	4.73%
Sanitation and Waste Removal	3.15%	1.62%	4.43%	4.31%	4.10%
Maintenance of General Buildings and Grounds	4.53%	1.94%	2.82%	2.01%	1.38%
Sub-Total	13.56%	8.86%	12.59%	10.44%	10.21%
Health and Welfare					
Health	1.04%	0.26%	0.43%	0.26%	0.39%
Mental Health and Mental Retardation	2.09%	1.41%	6.31%	5.51%	9.01%
Welfare/Social Services	2.56%	3.01%	4.78%	6.56%	6.74%
Sub-Total	5.69%	4.68%	11.52%	12.33%	16.14%
Education					
Instruction	30.81%	39.72%	32.75%	27.65%	34.03%
Administration, Attendance, and Health	2.32%	5.88%	2.64%	3.30%	2.38%
Pupil Transportation Services	2.02%	1.26%	1.77%	1.28%	1.57%
Operation and Maintenance Services	3.65%	5.58%	3.89%	3.90%	6.50%
School Food Services and Other Non-Instructional Operations	1.42%	3.20%	1.55%	1.36%	4.07%
Contributions to Community Colleges	0.002%	0.03%	--	0.01%	0.05%
Sub-Total	40.23%	55.67%	42.60%	37.49%	48.59%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.58%	1.89%	2.25%	2.83%	4.72%
Cultural Enrichment	0.49%	0.97%	--	0.16%	0.49%
Public Libraries	0.94%	2.96%	1.13%	1.46%	1.25%
Sub-Total	5.02%	5.82%	3.38%	4.45%	6.46%
Community Development					
Planning and Community Development	2.82%	2.97%	4.11%	2.92%	2.30%
Environmental Management	--	0.41%	--	0.02%	--
Cooperative Extension Program	0.04%	--	--	--	--
Sub-Total	2.86%	3.38%	4.11%	2.93%	2.30%
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, 2008](#), 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 2008

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

Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	0.16%	0.19%	0.26%	0.33%	--
General and Financial Administration	4.24%	2.45%	4.12%	7.25%	4.29%
Board of Elections	0.11%	0.13%	0.20%	0.33%	0.09%
Sub-Total	4.51%	2.76%	4.58%	7.91%	4.38%
Judicial Administration					
Courts	0.88%	0.48%	1.56%	1.24%	1.51%
Commonwealth's Attorney	0.52%	0.17%	0.61%	--	0.80%
Sub-Total	1.40%	0.65%	2.16%	1.24%	2.31%
Public Safety					
Law Enforcement and Traffic Control	5.79%	6.58%	7.62%	10.28%	7.57%
Fire and Rescue Services	4.88%	5.46%	4.00%	2.91%	6.56%
Correction and Detention	3.98%	1.82%	6.43%	1.83%	4.90%
Inspections	0.60%	0.54%	0.39%	--	0.34%
Other Protection	0.68%	2.32%	0.47%	0.18%	0.20%
Sub-Total	15.92%	16.71%	18.92%	15.20%	19.58%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.34%	9.98%	3.55%	9.04%	4.75%
Sanitation and Waste Removal	1.91%	3.30%	4.32%	5.66%	3.22%
Maintenance of General Buildings and Grounds	1.64%	1.82%	0.04%	2.45%	2.01%
Sub-Total	5.88%	15.11%	7.91%	17.16%	9.98%
Health and Welfare					
Health	0.72%	0.32%	0.22%	1.98%	0.35%
Mental Health and Mental Retardation	5.92%	3.25%	3.20%	7.62%	7.55%
Welfare/Social Services	6.66%	8.43%	6.72%	3.96%	10.96%
Sub-Total	13.30%	12.00%	10.13%	13.55%	18.86%
Education					
Instruction	36.80%	34.10%	40.56%	27.82%	29.31%
Administration, Attendance, and Health	2.37%	2.40%	2.57%	2.19%	2.03%
Pupil Transportation Services	2.11%	1.85%	1.04%	--	1.93%
Operation and Maintenance Services	4.61%	3.58%	5.36%	2.25%	4.12%
School Food Services and Other Non-Instructional Operations	1.92%	1.82%	2.49%	0.96%	1.24%
Contributions to Community Colleges	--	0.04%	0.02%	--	--
Sub-Total	47.82%	43.79%	52.04%	33.22%	38.64%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.32%	4.19%	2.22%	7.25%	3.19%
Cultural Enrichment	1.78%	0.05%	0.03%	--	0.17%
Public Libraries	0.64%	0.62%	0.94%	0.51%	0.68%
Sub-Total	6.73%	4.86%	3.19%	7.75%	4.05%
Community Development					
Planning and Community Development	4.42%	4.12%	1.06%	3.76%	2.17%
Environmental Management	0.004%	--	--	0.20%	0.004%
Cooperative Extension Program	0.02%	--	--	--	0.01%
Sub-Total	4.45%	4.12%	1.06%	3.96%	2.19%
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, 2008](#), 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 2008
 [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%	0.46%	0.07%	0.11%	0.22%
General and Financial Administration	3.69%	6.72%	4.57%	3.00%	2.88%
Board of Elections	0.22%	0.25%	0.21%	0.09%	0.08%
Sub-Total	4.25%	7.44%	4.84%	3.19%	3.18%
Judicial Administration					
Courts	0.46%	0.52%	2.17%	0.95%	0.78%
Commonwealth's Attorney	0.20%	0.19%	1.05%	0.53%	0.89%
Sub-Total	0.67%	0.71%	3.23%	1.48%	1.67%
Public Safety					
Law Enforcement and Traffic Control	8.99%	6.92%	7.54%	7.07%	8.16%
Fire and Rescue Services	2.54%	4.60%	3.72%	4.84%	5.19%
Correction and Detention	3.30%	1.67%	4.95%	4.12%	5.21%
Inspections	0.79%	1.12%	0.38%	0.46%	0.29%
Other Protection	1.31%	0.24%	0.14%	0.13%	0.77%
Sub-Total	16.94%	14.55%	16.73%	16.63%	19.63%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.33%	1.23%	5.54%	3.52%	6.37%
Sanitation and Waste Removal	1.94%	1.41%	4.39%	1.67%	2.86%
Maintenance of General Buildings and Grounds	0.29%	2.34%	1.37%	1.52%	2.31%
Sub-Total	6.56%	4.98%	11.31%	6.70%	11.54%
Health and Welfare					
Health	0.54%	0.09%	0.34%	0.36%	1.48%
Mental Health and Mental Retardation	2.16%	2.19%	4.92%	3.99%	2.70%
Welfare/Social Services	4.71%	6.16%	3.76%	8.24%	9.35%
Sub-Total	7.41%	8.44%	9.03%	12.59%	13.52%
Education					
Instruction	45.32%	43.72%	30.73%	36.05%	32.39%
Administration, Attendance, and Health	3.10%	3.95%	6.29%	4.41%	1.53%
Pupil Transportation Services	3.25%	2.94%	2.58%	2.66%	1.24%
Operation and Maintenance Services	5.81%	6.50%	5.13%	5.26%	3.84%
School Food Services and Other Non-Instructional Operations	1.90%	2.19%	2.07%	2.15%	3.41%
Contributions to Community Colleges	--	0.03%	0.02%	--	0.001%
Sub-Total	59.38%	59.34%	46.82%	50.53%	42.41%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.13%	3.29%	2.45%	3.52%	2.44%
Cultural Enrichment	0.80%	--	--	0.44%	2.01%
Public Libraries	1.14%	1.16%	0.84%	0.85%	0.94%
Sub-Total	3.07%	4.45%	3.29%	4.81%	5.39%
Community Development					
Planning and Community Development	1.69%	0.08%	4.75%	4.02%	2.67%
Environmental Management	0.003%	--	--	--	--
Cooperative Extension Program	0.03%	--	0.01%	0.04%	--
Sub-Total	1.72%	0.08%	4.76%	4.06%	2.67%
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, 2008](#), 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 2008
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	0.13%	0.15%	0.19%	0.20%	0.14%
General and Financial Administration	5.17%	2.46%	4.77%	3.08%	5.66%
Board of Elections	0.43%	0.21%	0.41%	0.15%	0.27%
Sub-Total	5.73%	2.81%	5.37%	3.43%	6.08%
Judicial Administration					
Courts	2.29%	1.43%	0.70%	1.21%	2.07%
Commonwealth's Attorney	0.21%	0.89%	--	0.77%	0.93%
Sub-Total	2.49%	2.32%	0.70%	1.97%	3.00%
Public Safety					
Law Enforcement and Traffic Control	8.93%	9.43%	6.04%	8.11%	8.71%
Fire and Rescue Services	1.31%	5.06%	7.04%	6.73%	3.24%
Correction and Detention	2.46%	8.27%	0.87%	5.05%	2.95%
Inspections	0.46%	0.44%	0.63%	0.77%	0.48%
Other Protection	0.28%	0.16%	0.44%	--	1.84%
Sub-Total	13.44%	23.36%	15.02%	20.65%	17.22%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	8.04%	3.50%	3.08%	2.32%	5.79%
Sanitation and Waste Removal	3.06%	1.24%	2.32%	3.82%	3.67%
Maintenance of General Buildings and Grounds	1.33%	3.79%	0.69%	1.93%	1.78%
Sub-Total	12.43%	8.54%	6.09%	8.07%	11.24%
Health and Welfare					
Health	0.40%	0.62%	0.68%	0.44%	0.24%
Mental Health and Mental Retardation	4.30%	3.54%	2.28%	2.76%	8.99%
Welfare/Social Services	6.85%	12.73%	2.07%	8.67%	5.13%
Sub-Total	11.55%	16.88%	5.03%	11.87%	14.36%
Education					
Instruction	34.09%	31.13%	45.18%	35.28%	32.42%
Administration, Attendance, and Health	2.79%	2.90%	3.30%	2.41%	2.79%
Pupil Transportation Services	1.04%	1.51%	2.36%	2.00%	0.88%
Operation and Maintenance Services	10.02%	4.63%	4.45%	4.37%	3.67%
School Food Services and Other Non-Instructional Operations	1.78%	1.85%	0.82%	1.93%	1.57%
Contributions to Community Colleges	0.03%	0.004%	--	--	0.02%
Sub-Total	49.75%	42.03%	56.11%	45.99%	41.34%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.08%	1.52%	2.27%	2.67%	3.02%
Cultural Enrichment	0.10%	0.71%	--	0.58%	0.06%
Public Libraries	0.46%	0.80%	1.81%	0.66%	1.95%
Sub-Total	2.63%	3.02%	4.07%	3.91%	5.03%
Community Development					
Planning and Community Development	1.97%	1.00%	7.61%	4.11%	1.74%
Environmental Management	--	0.01%	--	--	--
Cooperative Extension Program	--	0.03%	--	--	--
Sub-Total	1.97%	1.04%	7.61%	4.11%	1.74%
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, 2008](#), 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 2008

[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	0.31%	0.24%	0.32%	0.29%	0.15%
General and Financial Administration	4.82%	3.27%	4.08%	3.47%	2.84%
Board of Elections	0.10%	0.16%	0.23%	0.14%	0.12%
Sub-Total	5.23%	3.67%	4.64%	3.90%	3.10%
Judicial Administration					
Courts	1.45%	1.21%	1.54%	1.53%	1.74%
Commonwealth's Attorney	0.41%	0.65%	0.51%	0.71%	1.12%
Sub-Total	1.87%	1.86%	2.05%	2.23%	2.86%
Public Safety					
Law Enforcement and Traffic Control	11.85%	6.24%	7.89%	6.86%	7.09%
Fire and Rescue Services	6.42%	6.06%	7.00%	3.65%	6.09%
Correction and Detention	3.21%	4.14%	2.00%	6.96%	3.19%
Inspections	0.22%	0.89%	0.57%	0.52%	0.81%
Other Protection	0.24%	1.31%	0.70%	0.10%	0.40%
Sub-Total	21.94%	18.64%	18.14%	18.09%	17.59%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.98%	2.45%	6.35%	4.64%	5.69%
Sanitation and Waste Removal	1.42%	2.36%	6.61%	4.00%	2.58%
Maintenance of General Buildings and Grounds	2.15%	2.10%	1.52%	2.19%	1.28%
Sub-Total	7.56%	6.91%	14.47%	10.83%	9.54%
Health and Welfare					
Health	0.46%	0.40%	0.31%	0.34%	0.27%
Mental Health and Mental Retardation	4.06%	4.92%	4.57%	9.72%	3.24%
Welfare/Social Services	11.89%	12.77%	2.48%	6.23%	5.50%
Sub-Total	16.41%	18.09%	7.37%	16.30%	9.01%
Education					
Instruction	27.54%	33.40%	36.32%	33.11%	38.11%
Administration, Attendance, and Health	1.68%	2.82%	2.77%	2.25%	2.58%
Pupil Transportation Services	1.20%	1.95%	1.54%	1.35%	4.16%
Operation and Maintenance Services	3.46%	4.84%	3.34%	3.12%	5.11%
School Food Services and Other Non-Instructional Operations	1.14%	1.52%	2.03%	1.48%	2.12%
Contributions to Community Colleges	--	--	--	0.04%	--
Sub-Total	35.02%	44.53%	46.00%	41.35%	52.07%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.10%	2.22%	4.93%	2.79%	2.48%
Cultural Enrichment	0.11%	0.19%	0.61%	0.08%	--
Public Libraries	0.63%	1.01%	1.24%	1.43%	1.05%
Sub-Total	2.84%	3.43%	6.78%	4.30%	3.52%
Community Development					
Planning and Community Development	8.93%	2.81%	0.53%	2.82%	2.28%
Environmental Management	0.20%	0.04%	--	0.17%	--
Cooperative Extension Program	--	0.02%	0.01%	--	0.02%
Sub-Total	9.13%	2.87%	0.54%	2.99%	2.30%
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, 2008](#), 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 2008

[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%	0.20%	0.62%	0.11%
General and Financial Administration	3.93%	3.69%	5.53%	3.66%
Board of Elections	0.10%	0.15%	0.36%	0.16%
Sub-Total	4.12%	4.04%	6.51%	3.93%
Judicial Administration				
Courts	0.60%	1.33%	1.02%	1.57%
Commonwealth's Attorney	0.53%	0.63%	--	0.92%
Sub-Total	1.13%	1.95%	1.02%	2.49%
Public Safety				
Law Enforcement and Traffic Control	7.10%	6.09%	11.37%	6.61%
Fire and Rescue Services	3.63%	4.33%	8.97%	3.88%
Correction and Detention	2.67%	7.91%	5.70%	8.27%
Inspections	0.12%	0.58%	1.35%	0.59%
Other Protection	0.38%	1.47%	0.06%	1.89%
Sub-Total	13.90%	20.37%	27.45%	21.24%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.14%	7.39%	3.60%	6.69%
Sanitation and Waste Removal	2.26%	2.69%	2.38%	1.15%
Maintenance of General Buildings and Grounds	1.46%	1.44%	3.88%	1.35%
Sub-Total	6.87%	11.51%	9.85%	9.18%
Health and Welfare				
Health	0.20%	0.33%	0.67%	0.22%
Mental Health and Mental Retardation	3.27%	7.36%	4.41%	2.12%
Welfare/Social Services	5.23%	4.99%	5.28%	7.32%
Sub-Total	8.70%	12.69%	10.35%	9.66%
Education				
Instruction	42.27%	33.25%	17.88%	37.97%
Administration, Attendance, and Health	1.53%	2.68%	1.42%	2.47%
Pupil Transportation Services	2.51%	1.41%	1.35%	1.52%
Operation and Maintenance Services	7.13%	4.60%	2.31%	3.45%
School Food Services and Other Non-Instructional Operations	1.89%	1.62%	0.80%	1.69%
Contributions to Community Colleges	0.0004%	0.04%	--	0.02%
Sub-Total	55.33%	43.60%	23.75%	47.12%
Parks, Recreation, and Cultural Services				
Parks and Recreation	3.10%	2.66%	3.83%	3.36%
Cultural Enrichment	0.74%	0.17%	0.44%	0.18%
Public Libraries	1.17%	1.31%	2.77%	0.57%
Sub-Total	5.01%	4.15%	7.04%	4.11%
Community Development				
Planning and Community Development	4.92%	1.52%	14.02%	2.20%
Environmental Management	0.004%	0.18%	--	0.07%
Cooperative Extension Program	0.02%	--	--	--
Sub-Total	4.95%	1.69%	14.02%	2.27%
Nondepartmental/ ¹				
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, 2008, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government