

**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

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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
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Counties and Cities in Virginia
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[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
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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
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Operating Expenditures by Category and Locality
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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	Greenville 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
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Operating Expenditures by Category and Locality
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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
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 Operating Expenditures by Category and Locality
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 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
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 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.

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	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.

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

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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.

Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
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Operating Expenditures by Category and Locality
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FY 2008

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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.

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Table 2.2

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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

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Table 2.2

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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

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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.

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Staff, Commission on Local Government

Table 2.2

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

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Staff, Commission on Local Government

Table 2.2

Per Capita Distribution/²
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Operating Expenditures by Category and Locality
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FY 2008

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Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$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

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Table 2.2

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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

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Staff, Commission on Local Government

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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.

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

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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,

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Table 2.2

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

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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,

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Table 2.2

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

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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

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Table 2.2

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Operating Expenditures by Category and Locality
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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

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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
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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

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Staff, Commission on Local Government

Table 2.2

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

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Table 2.2

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FY 2008

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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

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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

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Operating Expenditures by Category and Locality
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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.

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	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.

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	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

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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

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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

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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.

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Staff, Commission on Local Government