

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2005**



**Commission on Local Government
Commonwealth of Virginia**

November 2006

Table 1.1

Absolute Distribution
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2005

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$26,111,620	\$13,977,403	\$40,089,023
General and Financial Administration	\$422,686,094	\$282,004,541	\$704,690,635
Board of Elections	\$20,718,732	\$11,483,849	\$32,202,581
Sub-Total	\$469,516,446	\$307,465,793	\$776,982,239
Judicial Administration			
Courts	\$156,528,378	\$88,654,326	\$245,182,704
Commonwealth's Attorney	\$49,431,513	\$41,188,626	\$90,620,139
Sub-Total	\$205,959,891	\$129,842,952	\$335,802,843
Public Safety			
Law Enforcement and Traffic Control	\$666,799,527	\$543,614,251	\$1,210,413,778
Fire and Rescue Services	\$509,183,516	\$363,257,736	\$872,441,252
Correction and Detention	\$373,910,158	\$273,620,702	\$647,530,860
Inspections	\$75,825,382	\$36,106,333	\$111,931,715
Other Protection	\$94,742,202	\$44,410,048	\$139,152,250
Sub-Total	\$1,720,460,785	\$1,261,009,070	\$2,981,469,855
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$111,420,440	\$288,856,960	\$400,277,400
Sanitation and Waste Removal	\$259,487,206	\$169,512,008	\$428,999,214
Maintenance of General Buildings and Grounds	\$167,209,783	\$138,842,571	\$306,052,354
Sub-Total	\$538,117,429	\$597,211,539	\$1,135,328,968
Health and Welfare			
Health	\$129,414,848	\$52,134,040	\$181,548,888
Mental Health and Mental Retardation	\$459,281,161	\$277,250,502	\$736,531,663
Welfare/Social Services	\$797,871,220	\$558,656,204	\$1,356,527,424
Sub-Total	\$1,386,567,229	\$888,040,746	\$2,274,607,975
Education			
Instruction	\$5,774,488,640	\$2,652,537,348	\$8,427,025,988
Administration, Attendance, and Health	\$329,931,367	\$162,046,699	\$491,978,066
Pupil Transportation Services	\$440,508,213	\$133,720,718	\$574,228,931
Operation and Maintenance Services	\$766,278,206	\$357,462,416	\$1,123,740,622
School Food Services and Other Non-Instructional Operations	\$297,535,976	\$139,527,789	\$437,063,765
Contributions to Community Colleges	\$3,602,163	\$527,242	\$4,129,405
Sub-Total	\$7,612,344,565	\$3,445,822,212	\$11,058,166,777
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$226,438,687	\$183,528,544	\$409,967,231
Cultural Enrichment	\$16,945,062	\$57,523,975	\$74,469,037
Public Libraries	\$144,346,758	\$73,811,869	\$218,158,627
Sub-Total	\$387,730,507	\$314,864,388	\$702,594,895
Community Development			
Planning and Community Development	\$365,810,147	\$248,151,609	\$613,961,756
Environmental Management	\$15,945,083	\$3,338,841	\$19,283,924
Cooperative Extension Program	\$7,898,113	\$1,387,458	\$9,285,571
Sub-Total	\$389,653,343	\$252,877,908	\$642,531,251
Nondepartmental/ ¹			
Sub-Total	\$10,393,015	\$537,058	\$10,930,073
Grand Total	\$12,720,743,210	\$7,197,671,666	\$19,918,414,876

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, 2005, 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 2005

[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	\$300,517	\$413,137	\$97,586	\$286,881	\$173,191
General and Financial Administration	\$2,248,300	\$5,441,136	\$1,369,881	\$786,215	\$1,142,201
Board of Elections	\$192,415	\$474,114	\$31,827	\$76,826	\$138,221
Sub-Total	\$2,741,232	\$6,328,387	\$1,499,294	\$1,149,922	\$1,453,613
Judicial Administration					
Courts	\$847,709	\$2,283,220	\$630,371	\$329,796	\$868,524
Commonwealth's Attorney	\$277,803	\$675,509	\$287,871	\$171,918	\$643,914
Sub-Total	\$1,125,512	\$2,958,729	\$918,242	\$501,714	\$1,512,438
Public Safety					
Law Enforcement and Traffic Control	\$1,557,350	\$8,733,240	\$1,370,178	\$1,164,235	\$2,368,549
Fire and Rescue Services	\$2,333,281	\$6,310,998	\$627,306	\$162,250	\$1,063,260
Correction and Detention	\$1,817,400	\$5,923,305	\$1,454,302	\$1,354,604	\$1,490,357
Inspections	\$167,562	\$979,454	\$134,824	\$124,754	\$147,264
Other Protection	\$892,193	\$3,042,342	\$625,063	\$66,522	\$1,446,749
Sub-Total	\$6,767,786	\$24,989,339	\$4,211,673	\$2,872,365	\$6,516,179
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$174,985	\$2,348,160	--	\$3,733	\$15,485
Sanitation and Waste Removal	\$3,856,911	\$361,155	\$1,808,993	\$192,648	\$1,128,391
Maintenance of General Buildings and Grounds	\$907,606	\$151,555	\$775,642	\$388,227	\$747,021
Sub-Total	\$4,939,502	\$2,860,870	\$2,584,635	\$584,608	\$1,890,897
Health and Welfare					
Health	\$454,910	\$741,300	\$132,461	\$96,456	\$267,296
Mental Health and Mental Retardation	\$4,580,731	\$6,838,940	\$3,542,593	\$1,686,937	\$2,478,013
Welfare/Social Services	\$6,693,356	\$16,477,910	\$3,070,786	\$1,183,664	\$3,093,685
Sub-Total	\$11,728,997	\$24,058,150	\$6,745,840	\$2,967,057	\$5,838,994
Education					
Instruction	\$35,532,093	\$93,264,770	\$18,529,885	\$10,373,637	\$28,482,093
Administration, Attendance, and Health	\$2,265,789	\$7,185,164	\$1,807,263	\$840,328	\$1,612,551
Pupil Transportation Services	\$2,717,497	\$8,912,385	\$1,618,256	\$843,948	\$2,131,792
Operation and Maintenance Services	\$4,896,659	\$10,869,632	\$3,146,364	\$1,348,675	\$3,647,293
School Food Services and Other Non-Instructional Operations	\$2,113,924	\$3,723,581	\$1,210,725	\$620,452	\$1,531,931
Contributions to Community Colleges	\$244,513	\$22,060	\$9,230	\$917	\$889
Sub-Total	\$47,770,475	\$123,977,592	\$26,321,723	\$14,027,957	\$37,406,549
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$542,091	\$1,983,721	\$891,922	\$158,442	\$338,088
Cultural Enrichment	\$76,550	\$492,430	\$10,850	--	--
Public Libraries	\$374,652	\$2,908,636	\$197,789	\$178,251	\$720,571
Sub-Total	\$993,293	\$5,384,787	\$1,100,561	\$336,693	\$1,058,659
Community Development					
Planning and Community Development	\$731,864	\$16,811,893	\$321,990	\$238,305	\$348,467
Environmental Management	\$240,447	\$78,043	\$2,500	\$71,172	\$10,000
Cooperative Extension Program	\$109,440	\$151,388	\$29,608	\$13,587	\$68,240
Sub-Total	\$1,081,751	\$17,041,324	\$354,098	\$323,064	\$426,707
Nondepartmental/1					
Sub-Total	--	--	\$11,143	--	--
Grand Total	\$77,148,548	\$207,599,178	\$43,747,209	\$22,763,380	\$56,104,036

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, 2005, 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 2005

[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	\$136,891	\$913,496	\$249,568	\$94,469	\$230,985
General and Financial Administration	\$872,364	\$27,913,734	\$2,772,830	\$834,850	\$2,067,904
Board of Elections	\$111,567	\$1,025,358	\$182,872	\$13,879	\$183,645
Sub-Total	\$1,120,822	\$29,852,588	\$3,205,270	\$943,198	\$2,482,534
Judicial Administration					
Courts	\$447,986	\$10,184,891	\$759,843	\$251,751	\$1,652,707
Commonwealth's Attorney	\$185,251	\$3,764,652	\$518,541	\$83,879	\$501,740
Sub-Total	\$633,237	\$13,949,543	\$1,278,384	\$335,630	\$2,154,447
Public Safety					
Law Enforcement and Traffic Control	\$2,159,779	\$48,858,375	\$4,010,214	\$815,702	\$5,457,849
Fire and Rescue Services	\$190,342	\$38,331,391	\$3,883,636	\$607,349	\$2,987,146
Correction and Detention	\$304,623	\$28,052,334	\$3,648,514	\$61,403	\$2,900,689
Inspections	\$55,873	\$3,777,951	\$423,657	\$68,771	\$443,871
Other Protection	\$102,223	\$10,040,140	\$1,330,664	\$246,997	\$68,454
Sub-Total	\$2,812,840	\$129,060,191	\$13,296,685	\$1,800,222	\$11,858,009
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$27,886,399	\$163,176	--	--
Sanitation and Waste Removal	\$949,341	\$12,390,366	\$1,284,670	\$825,026	\$5,235,595
Maintenance of General Buildings and Grounds	\$327,869	\$10,922,921	\$1,077,318	\$237,929	\$1,074,927
Sub-Total	\$1,277,210	\$51,199,686	\$2,525,164	\$1,062,955	\$6,310,522
Health and Welfare					
Health	\$105,822	\$26,539,476	\$459,465	\$66,280	\$456,499
Mental Health and Mental Retardation	\$888,916	\$23,295,381	\$4,750,995	\$782,428	\$2,414,245
Welfare/Social Services	\$1,490,984	\$75,436,120	\$9,628,506	\$539,112	\$10,289,397
Sub-Total	\$2,485,722	\$125,270,977	\$14,838,966	\$1,387,820	\$13,160,141
Education					
Instruction	\$13,376,314	\$238,426,057	\$68,842,324	\$6,656,380	\$56,379,911
Administration, Attendance, and Health	\$762,198	\$19,258,133	\$3,159,986	\$408,384	\$2,404,670
Pupil Transportation Services	\$1,093,588	\$8,907,171	\$4,711,592	\$794,283	\$5,894,584
Operation and Maintenance Services	\$1,500,983	\$24,552,684	\$6,751,185	\$1,071,369	\$7,194,207
School Food Services and Other Non-Instructional Operations	\$768,280	\$16,959,284	\$3,146,477	\$468,228	\$3,855,190
Contributions to Community Colleges	\$381	\$29,818	\$5,000	\$3,749	\$76,397
Sub-Total	\$17,501,744	\$308,133,147	\$86,616,564	\$9,402,393	\$75,804,959
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$211,094	\$31,037,000	\$1,156,434	\$422,354	\$1,238,120
Cultural Enrichment	--	\$2,862,371	\$93,150	--	\$109,933
Public Libraries	\$153,711	\$13,957,851	\$1,045,700	\$251,032	\$1,329,140
Sub-Total	\$364,805	\$47,857,222	\$2,295,284	\$673,386	\$2,677,193
Community Development					
Planning and Community Development	\$62,264	\$16,417,905	\$1,045,374	\$637,643	\$4,699,637
Environmental Management	\$44,415	--	\$83,870	\$82,566	\$285,765
Cooperative Extension Program	\$40,191	--	\$94,845	\$29,127	\$102,813
Sub-Total	\$146,870	\$16,417,905	\$1,224,089	\$749,336	\$5,088,215
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$26,343,250	\$721,741,259	\$125,280,406	\$16,354,940	\$119,536,020

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, 2005, 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 2005

[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	\$32,344	\$155,922	\$158,862	\$348,749	\$78,713
General and Financial Administration	\$548,767	\$1,828,789	\$902,474	\$1,310,992	\$875,154
Board of Elections	\$61,917	\$186,519	\$98,992	\$50,501	\$88,987
Sub-Total	\$643,028	\$2,171,230	\$1,160,328	\$1,710,242	\$1,042,854
Judicial Administration					
Courts	\$400,564	\$930,981	\$444,299	\$767,048	\$465,647
Commonwealth's Attorney	\$92,524	\$389,356	\$250,330	\$391,773	\$117,590
Sub-Total	\$493,088	\$1,320,337	\$694,629	\$1,158,821	\$583,237
Public Safety					
Law Enforcement and Traffic Control	\$768,953	\$2,872,393	\$1,375,379	\$1,763,014	\$1,319,014
Fire and Rescue Services	\$106,011	\$1,511,372	\$420,917	\$580,688	\$246,661
Correction and Detention	\$255,412	\$1,147,779	\$1,202,443	\$1,489,212	\$1,357,848
Inspections	\$49,547	\$254,901	\$108,319	\$100,868	\$85,700
Other Protection	\$153,732	\$1,008,800	\$109,593	\$504,154	\$94,471
Sub-Total	\$1,333,655	\$6,795,245	\$3,216,651	\$4,437,936	\$3,103,694
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,139	--	\$24,078	\$2,792,459	\$3,489
Sanitation and Waste Removal	\$1,164,483	\$873,146	\$680,036	\$2,366,161	\$717,890
Maintenance of General Buildings and Grounds	\$179,685	\$804,669	\$380,602	\$909,473	\$281,264
Sub-Total	\$1,345,307	\$1,677,815	\$1,084,716	\$6,068,093	\$1,002,643
Health and Welfare					
Health	\$68,156	\$273,772	\$114,805	\$246,585	\$86,885
Mental Health and Mental Retardation	\$762,928	\$1,070,274	\$1,825,936	\$4,156,370	\$728,474
Welfare/Social Services	\$778,822	\$2,923,078	\$2,228,761	\$7,415,919	\$2,181,356
Sub-Total	\$1,609,906	\$4,267,124	\$4,169,502	\$11,818,874	\$2,996,715
Education					
Instruction	\$5,561,745	\$30,177,936	\$15,864,852	\$22,639,439	\$14,483,800
Administration, Attendance, and Health	\$470,322	\$1,505,456	\$691,129	\$1,026,972	\$820,825
Pupil Transportation Services	\$597,978	\$2,492,863	\$1,622,485	\$3,251,722	\$1,559,562
Operation and Maintenance Services	\$1,388,699	\$4,390,549	\$2,075,084	\$3,547,773	\$1,839,595
School Food Services and Other Non-Instructional Operations	\$358,274	\$1,751,883	\$998,316	\$1,615,630	\$828,112
Contributions to Community Colleges	\$7,950	\$5,780	\$5,044	\$67,000	\$44,415
Sub-Total	\$8,384,968	\$40,324,467	\$21,256,910	\$32,148,536	\$19,576,309
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$41,689	\$951,701	\$33,000	\$482,141	\$89,158
Cultural Enrichment	--	\$47,355	\$30,300	--	\$4,000
Public Libraries	\$131,610	\$636,011	\$250,091	\$422,772	\$124,382
Sub-Total	\$173,299	\$1,635,067	\$313,391	\$904,913	\$217,540
Community Development					
Planning and Community Development	\$184,585	\$1,078,806	\$222,657	\$2,754,604	\$143,964
Environmental Management	\$8,700	\$15,905	\$17,033	\$90,717	\$5,980
Cooperative Extension Program	\$45,065	\$61,732	\$58,980	\$50,128	\$28,369
Sub-Total	\$238,350	\$1,156,443	\$298,670	\$2,895,449	\$178,313
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$14,221,601	\$59,347,728	\$32,194,797	\$61,142,864	\$28,701,305

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, 2005, 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 2005

[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	\$77,281	\$124,395	\$303,793	\$69,899	\$75,530
General and Financial Administration	\$2,511,359	\$1,875,517	\$983,624	\$1,526,802	\$868,052
Board of Elections	\$136,210	\$112,619	\$156,896	\$63,820	\$27,910
Sub-Total	\$2,724,850	\$2,112,531	\$1,444,313	\$1,660,521	\$971,492
Judicial Administration					
Courts	\$1,198,996	\$338,545	\$769,311	\$373,152	\$418,206
Commonwealth's Attorney	\$493,732	\$156,311	\$287,345	\$94,510	\$154,875
Sub-Total	\$1,692,728	\$494,856	\$1,056,656	\$467,662	\$573,081
Public Safety					
Law Enforcement and Traffic Control	\$2,916,065	\$2,424,786	\$1,198,627	\$657,441	\$1,274,939
Fire and Rescue Services	\$907,598	\$1,505,147	\$1,081,772	\$133,405	\$367,001
Correction and Detention	\$3,858,159	\$2,000,044	\$1,548,718	\$572,399	\$1,134,704
Inspections	\$237,633	\$311,672	\$123,862	\$113,096	\$11,850
Other Protection	\$1,107,245	\$650,877	\$466,705	\$220,661	\$61,078
Sub-Total	\$9,026,700	\$6,892,526	\$4,419,684	\$1,697,002	\$2,849,572
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$20,132	\$553,465	--	--	--
Sanitation and Waste Removal	\$1,905,202	\$1,320,596	\$558,217	\$233,035	\$561,711
Maintenance of General Buildings and Grounds	\$997,010	\$934,585	\$612,695	\$602,186	\$262,284
Sub-Total	\$2,922,344	\$2,808,646	\$1,170,912	\$835,221	\$823,995
Health and Welfare					
Health	\$346,014	\$342,855	\$292,982	\$76,593	\$84,065
Mental Health and Mental Retardation	\$3,918,411	\$2,156,147	\$6,300,457	\$96,012	\$2,142,635
Welfare/Social Services	\$8,755,504	\$2,790,716	\$3,067,657	\$1,120,528	\$4,601,576
Sub-Total	\$13,019,929	\$5,289,718	\$9,661,096	\$1,293,133	\$6,828,276
Education					
Instruction	\$50,504,804	\$23,612,530	\$25,476,870	\$7,932,748	\$12,798,509
Administration, Attendance, and Health	\$2,588,509	\$1,089,736	\$1,207,985	\$670,667	\$835,655
Pupil Transportation Services	\$3,625,837	\$2,303,326	\$2,253,353	\$832,675	\$1,476,230
Operation and Maintenance Services	\$6,079,703	\$2,529,757	\$2,926,613	\$1,500,522	\$2,391,054
School Food Services and Other Non-Instructional Operations	\$3,168,266	\$1,309,060	\$1,676,138	\$494,717	\$888,101
Contributions to Community Colleges	--	\$22,617	\$31,800	\$1,024	\$2,802
Sub-Total	\$65,967,119	\$30,867,026	\$33,572,759	\$11,432,353	\$18,392,351
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$788,191	\$265,031	\$373,804	\$321,484	\$11,800
Cultural Enrichment	\$4,000	--	--	\$24,144	\$32,281
Public Libraries	\$852,384	\$174,840	\$220,782	\$60,572	\$234,409
Sub-Total	\$1,644,575	\$439,871	\$594,586	\$406,200	\$278,490
Community Development					
Planning and Community Development	\$1,310,221	\$954,790	\$1,010,875	\$284,879	\$53,547
Environmental Management	\$10,000	\$33,008	\$8,200	\$7,491	\$91,623
Cooperative Extension Program	\$60,514	\$58,054	\$87,460	\$39,620	\$25,327
Sub-Total	\$1,380,735	\$1,045,852	\$1,106,535	\$331,990	\$170,497
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$98,378,980	\$49,951,026	\$53,026,541	\$18,124,082	\$30,887,754

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, 2005, 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 2005

[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	\$572,134	\$85,664	\$57,684	\$216,289	\$69,653
General and Financial Administration	\$22,979,028	\$1,347,588	\$577,255	\$2,476,530	\$831,952
Board of Elections	\$1,119,355	\$75,134	\$31,695	\$126,857	\$130,946
Sub-Total	\$24,670,517	\$1,508,386	\$666,634	\$2,819,676	\$1,032,551
Judicial Administration					
Courts	\$9,112,949	\$197,025	\$201,088	\$1,415,159	\$387,059
Commonwealth's Attorney	\$3,073,482	\$205,835	\$77,457	\$524,679	\$81,405
Sub-Total	\$12,186,431	\$402,860	\$278,545	\$1,939,838	\$468,464
Public Safety					
Law Enforcement and Traffic Control	\$46,957,027	\$1,431,297	\$456,978	\$4,156,056	\$743,887
Fire and Rescue Services	\$38,741,963	\$478,041	\$45,207	\$1,171,486	\$374,316
Correction and Detention	\$29,878,003	\$772,190	\$32,000	\$2,177,397	\$1,381,330
Inspections	\$4,863,943	\$206,087	\$47,846	\$800,024	\$77,350
Other Protection	\$2,390,743	\$78,427	\$328,856	\$1,549,491	\$123,418
Sub-Total	\$122,831,679	\$2,966,042	\$910,887	\$9,854,454	\$2,700,301
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,920,963	--	--	--	--
Sanitation and Waste Removal	\$6,615,220	\$334,509	\$292,216	\$2,782,599	\$481,091
Maintenance of General Buildings and Grounds	\$5,182,733	\$717,165	\$80,775	\$908,636	\$415,736
Sub-Total	\$17,718,916	\$1,051,674	\$372,991	\$3,691,235	\$896,827
Health and Welfare					
Health	\$2,398,632	\$173,000	\$17,022	\$266,175	\$77,655
Mental Health and Mental Retardation	\$26,807,949	\$620,121	\$231,734	\$3,717,631	\$801,600
Welfare/Social Services	\$25,000,248	\$2,019,055	\$1,053,292	\$9,907,217	\$1,629,105
Sub-Total	\$54,206,829	\$2,812,176	\$1,302,048	\$13,891,023	\$2,508,360
Education					
Instruction	\$315,366,048	\$13,297,067	\$4,387,114	\$40,047,304	\$9,670,196
Administration, Attendance, and Health	\$15,972,981	\$1,194,018	\$330,079	\$2,026,372	\$865,153
Pupil Transportation Services	\$21,539,982	\$893,281	\$286,641	\$2,495,860	\$1,315,145
Operation and Maintenance Services	\$48,109,777	\$1,530,508	\$514,788	\$4,796,081	\$1,629,118
School Food Services and Other Non-Instructional Operations	\$13,530,945	\$642,058	\$253,847	\$2,261,221	\$610,972
Contributions to Community Colleges	--	\$81,658	\$250	\$7,422	\$2,328
Sub-Total	\$414,519,733	\$17,638,590	\$5,772,719	\$51,634,260	\$14,092,912
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,215,515	\$624,439	--	\$348,162	\$27,983
Cultural Enrichment	\$106,067	\$1,000	--	--	--
Public Libraries	\$7,430,509	\$229,372	\$146,095	\$750,803	\$75,357
Sub-Total	\$14,752,091	\$854,811	\$146,095	\$1,098,965	\$103,340
Community Development					
Planning and Community Development	\$12,998,349	\$568,485	\$39,591	\$845,633	\$300,510
Environmental Management	--	\$21,977	\$58,283	\$37,334	\$5,980
Cooperative Extension Program	\$309,374	\$72,622	\$28,344	\$130,353	\$55,763
Sub-Total	\$13,307,723	\$663,084	\$126,218	\$1,013,320	\$362,253
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$674,193,919	\$27,897,623	\$9,576,137	\$85,942,771	\$22,165,008

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, 2005, 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 2005

[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	\$444,245	\$95,155	\$419,285	\$3,928,833	\$459,849
General and Financial Administration	\$791,671	\$1,659,394	\$848,837	\$107,917,143	\$7,922,781
Board of Elections	\$35,946	\$100,747	\$15,618	\$4,320,740	\$335,125
Sub-Total	\$1,271,862	\$1,855,296	\$1,283,740	\$116,166,716	\$8,717,755
Judicial Administration					
Courts	\$776,674	\$661,038	\$334,477	\$31,103,848	\$2,863,474
Commonwealth's Attorney	\$221,985	\$153,094	\$180,567	\$2,353,907	\$720,988
Sub-Total	\$998,659	\$814,132	\$515,044	\$33,457,755	\$3,584,462
Public Safety					
Law Enforcement and Traffic Control	\$950,753	\$2,295,744	\$791,844	\$196,978,779	\$6,949,631
Fire and Rescue Services	\$196,242	\$1,509,790	\$446,794	\$172,678,479	\$4,362,246
Correction and Detention	\$1,160,804	\$1,309,457	\$1,621,417	\$62,991,361	\$3,074,278
Inspections	\$122,596	\$233,273	\$147,891	\$14,391,273	\$1,231,762
Other Protection	\$1,728,571	\$411,284	\$96,880	\$12,418,153	\$1,259,650
Sub-Total	\$4,158,966	\$5,759,548	\$3,104,826	\$459,458,045	\$16,877,567
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$977,130	\$33,426	--	\$21,131,126	--
Sanitation and Waste Removal	\$1,523,944	\$1,695,350	\$1,016,950	\$77,331,569	\$9,104,253
Maintenance of General Buildings and Grounds	\$342,317	\$1,135,478	\$234,010	\$38,119,926	\$7,149,719
Sub-Total	\$2,843,391	\$2,864,254	\$1,250,960	\$136,582,621	\$16,253,972
Health and Welfare					
Health	\$215,471	\$185,559	\$102,628	\$66,430,284	\$401,622
Mental Health and Mental Retardation	\$2,228,537	\$1,371,519	\$972,988	\$117,785,554	\$5,772,974
Welfare/Social Services	\$4,251,097	\$2,963,194	\$1,669,097	\$221,284,248	\$7,172,657
Sub-Total	\$6,695,105	\$4,520,272	\$2,744,713	\$405,500,086	\$13,347,253
Education					
Instruction	\$15,366,489	\$27,339,806	\$10,095,076	\$1,421,398,648	\$80,399,294
Administration, Attendance, and Health	\$1,176,020	\$1,192,745	\$709,031	\$63,725,534	\$3,406,898
Pupil Transportation Services	\$1,819,689	\$2,436,190	\$1,067,429	\$80,575,891	\$5,605,914
Operation and Maintenance Services	\$2,445,484	\$3,676,760	\$1,249,756	\$206,462,936	\$7,693,331
School Food Services and Other Non-Instructional Operations	\$1,399,680	\$1,431,227	\$542,791	\$56,179,478	\$3,586,199
Contributions to Community Colleges	\$89,013	\$5,478	\$5,594	\$147,332	\$44,366
Sub-Total	\$22,296,375	\$36,082,206	\$13,669,677	\$1,828,489,819	\$100,736,002
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$97,169	\$248,407	\$183,352	\$74,783,397	\$2,156,577
Cultural Enrichment	--	--	\$13,000	\$7,810,550	--
Public Libraries	\$440,572	\$309,057	\$119,721	\$33,097,530	\$1,693,922
Sub-Total	\$537,741	\$557,464	\$316,073	\$115,691,477	\$3,850,499
Community Development					
Planning and Community Development	\$2,337,779	\$2,883,523	\$10,000	\$113,043,150	\$3,676,876
Environmental Management	--	\$15,500	\$12,788	\$6,773,304	\$373,770
Cooperative Extension Program	\$65,239	\$47,080	\$27,128	\$63,519	\$114,166
Sub-Total	\$2,403,018	\$2,946,103	\$49,916	\$119,879,973	\$4,164,812
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$41,205,117	\$55,399,275	\$22,934,949	\$3,215,226,492	\$167,532,322

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, 2005, 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 2005

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

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$44,193	\$134,085	\$333,165	\$348,615	\$84,024
General and Financial Administration	\$1,003,073	\$1,269,174	\$1,979,815	\$5,105,150	\$1,065,683
Board of Elections	\$94,415	\$104,902	\$158,655	\$123,052	\$91,917
Sub-Total	\$1,141,681	\$1,508,161	\$2,471,635	\$5,576,817	\$1,241,624
Judicial Administration					
Courts	\$198,321	\$1,207,935	\$1,564,847	\$1,882,517	\$563,866
Commonwealth's Attorney	\$214,450	\$232,561	\$550,266	\$859,379	\$160,992
Sub-Total	\$412,771	\$1,440,496	\$2,115,113	\$2,741,896	\$724,858
Public Safety					
Law Enforcement and Traffic Control	\$946,433	\$914,782	\$3,013,266	\$6,649,231	\$1,226,929
Fire and Rescue Services	\$912,517	\$637,980	--	\$5,347,632	\$472,229
Correction and Detention	\$720,404	\$1,250,680	\$2,101,373	\$3,943,196	\$1,073,185
Inspections	\$126,885	\$182,569	\$333,455	\$824,935	\$155,102
Other Protection	\$326,793	\$789,366	\$2,944,389	\$671,706	\$640,257
Sub-Total	\$3,033,032	\$3,775,377	\$8,392,483	\$17,436,700	\$3,567,702
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$72,682	\$308,195	--
Sanitation and Waste Removal	\$1,158,509	\$477,491	\$1,033,831	\$6,353,008	\$58,849
Maintenance of General Buildings and Grounds	\$422,373	\$755,853	\$971,102	\$1,169,393	\$285,601
Sub-Total	\$1,580,882	\$1,233,344	\$2,077,615	\$7,830,596	\$344,450
Health and Welfare					
Health	\$140,141	\$221,366	\$251,086	\$306,266	\$121,000
Mental Health and Mental Retardation	\$1,766,478	\$885,367	\$1,993,520	\$2,239,502	\$1,656,200
Welfare/Social Services	\$1,685,215	\$4,090,787	\$7,151,422	\$6,381,087	\$1,869,214
Sub-Total	\$3,591,834	\$5,197,520	\$9,396,028	\$8,926,855	\$3,646,414
Education					
Instruction	\$10,949,370	\$22,264,292	\$44,757,393	\$78,441,295	\$15,371,582
Administration, Attendance, and Health	\$635,620	\$957,447	\$1,718,382	\$5,030,059	\$915,940
Pupil Transportation Services	\$1,332,507	\$1,878,586	\$4,771,650	\$6,718,131	\$1,142,450
Operation and Maintenance Services	\$1,750,600	\$2,737,924	\$5,782,689	\$9,601,492	\$2,007,813
School Food Services and Other Non-Instructional Operations	\$729,427	\$1,152,730	\$3,171,609	\$3,417,568	\$922,208
Contributions to Community Colleges	\$4,333	\$16,432	\$17,025	\$444,629	\$6,352
Sub-Total	\$15,401,857	\$29,007,411	\$60,218,748	\$103,653,174	\$20,366,345
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40,000	\$531,559	\$1,127,499	\$3,584,021	\$528,746
Cultural Enrichment	\$2,860	\$1,000	--	--	\$63,975
Public Libraries	\$253,365	\$226,272	\$532,423	\$1,372,310	\$33,885
Sub-Total	\$296,225	\$758,831	\$1,659,922	\$4,956,331	\$626,606
Community Development					
Planning and Community Development	\$136,582	\$290,152	\$1,515,626	\$1,936,669	\$264,039
Environmental Management	\$11,455	\$5,500	\$131,521	\$176,737	\$8,100
Cooperative Extension Program	\$70,662	\$56,797	\$68,892	\$150,733	\$45,011
Sub-Total	\$218,699	\$352,449	\$1,716,039	\$2,264,139	\$317,150
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$25,676,981	\$43,273,589	\$88,047,583	\$153,386,508	\$30,835,149

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, 2005, 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 2005

[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	\$171,788	\$484,581	\$52,534	\$62,866	\$108,365
General and Financial Administration	\$2,729,800	\$1,785,767	\$573,232	\$981,197	\$486,132
Board of Elections	\$140,604	\$108,827	\$29,349	\$85,311	\$81,912
Sub-Total	\$3,042,192	\$2,379,175	\$655,115	\$1,129,374	\$676,409
Judicial Administration					
Courts	\$1,439,153	\$852,091	\$571,253	\$616,837	\$645,315
Commonwealth's Attorney	\$438,805	\$300,753	\$225,058	\$156,115	\$415,462
Sub-Total	\$1,877,958	\$1,152,844	\$796,311	\$772,952	\$1,060,777
Public Safety					
Law Enforcement and Traffic Control	\$3,389,604	\$1,149,026	\$1,063,195	\$1,786,047	\$1,153,173
Fire and Rescue Services	\$1,603,864	\$1,467,454	\$314,105	\$553,268	\$163,585
Correction and Detention	\$2,129,480	\$909,841	\$1,010,354	\$882,531	\$1,094,881
Inspections	\$627,905	\$410,059	\$95,771	\$231,707	\$160,987
Other Protection	\$298,045	\$492,395	\$362,936	\$145,688	\$723,177
Sub-Total	\$8,048,898	\$4,428,775	\$2,846,361	\$3,599,241	\$3,295,803
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$278,503	\$243,013	--	--	\$18,368
Sanitation and Waste Removal	\$27,255	\$619,200	\$1,355,214	\$1,484,488	\$1,341,829
Maintenance of General Buildings and Grounds	\$1,270,193	\$510,814	\$184,634	\$854,354	\$732,581
Sub-Total	\$1,575,951	\$1,373,027	\$1,539,848	\$2,338,842	\$2,092,778
Health and Welfare					
Health	\$434,794	\$188,109	\$151,720	\$392,098	\$78,328
Mental Health and Mental Retardation	\$3,426,727	\$2,213,879	\$2,791,290	\$1,069,898	\$1,622,832
Welfare/Social Services	\$3,234,763	\$2,918,383	\$2,372,422	\$2,755,057	\$1,503,209
Sub-Total	\$7,096,284	\$5,320,371	\$5,315,432	\$4,217,053	\$3,204,369
Education					
Instruction	\$37,715,759	\$14,766,943	\$13,301,957	\$17,870,253	\$3,586,292
Administration, Attendance, and Health	\$2,095,007	\$877,015	\$538,024	\$1,432,728	\$507,994
Pupil Transportation Services	\$3,601,939	\$1,559,942	\$1,313,495	\$1,290,339	\$908,297
Operation and Maintenance Services	\$4,740,421	\$2,174,372	\$1,727,877	\$1,793,788	\$1,331,860
School Food Services and Other Non-Instructional Operations	\$1,814,364	\$782,758	\$1,290,268	\$785,208	\$586,840
Contributions to Community Colleges	\$449,349	--	\$16,648	\$11,912	\$81,881
Sub-Total	\$50,416,839	\$20,161,030	\$18,188,269	\$23,184,228	\$7,003,164
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$806,036	\$377,335	\$158,838	\$108,179	\$144,438
Cultural Enrichment	\$81,114	--	\$2,000	--	\$10,500
Public Libraries	\$738,139	\$499,618	\$296,975	\$249,692	\$146,274
Sub-Total	\$1,625,289	\$876,953	\$457,813	\$357,871	\$301,212
Community Development					
Planning and Community Development	\$837,566	\$510,369	\$652,106	\$705,757	\$1,404,091
Environmental Management	\$32,408	\$30,178	\$5,700	\$4,509	\$9,410
Cooperative Extension Program	\$59,569	\$26,976	\$37,801	\$52,180	\$49,329
Sub-Total	\$929,543	\$567,523	\$695,607	\$762,446	\$1,462,830
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$74,612,954	\$36,259,698	\$30,494,756	\$36,362,007	\$19,097,342

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, 2005, 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 2005

[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	\$181,692	\$437,659	\$987,437	\$126,866	\$126,955
General and Financial Administration	\$1,178,964	\$6,010,552	\$50,321,735	\$1,875,458	\$312,695
Board of Elections	\$120,668	\$265,662	\$1,143,957	\$208,581	\$49,568
Sub-Total	\$1,481,324	\$6,713,873	\$52,453,129	\$2,210,905	\$489,218
Judicial Administration					
Courts	\$1,327,974	\$2,195,381	\$6,975,862	\$1,683,385	\$222,648
Commonwealth's Attorney	\$601,024	\$1,143,566	\$3,720,006	\$488,801	\$67,454
Sub-Total	\$1,928,998	\$3,338,947	\$10,695,868	\$2,172,186	\$290,102
Public Safety					
Law Enforcement and Traffic Control	\$1,699,155	\$14,512,084	\$53,965,704	\$4,643,407	\$461,760
Fire and Rescue Services	\$965,502	\$11,431,504	\$36,061,310	\$1,711,938	\$46,342
Correction and Detention	\$3,573,663	\$8,497,039	\$25,412,219	\$1,395,582	\$50,156
Inspections	\$248,029	\$1,410,453	\$4,133,984	\$279,053	\$53,257
Other Protection	\$958,291	\$758,546	\$2,008,102	\$1,453,130	\$145,842
Sub-Total	\$7,444,640	\$36,609,626	\$121,581,319	\$9,483,110	\$757,357
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,440,207	\$26,993,785	-\$10,647	\$958
Sanitation and Waste Removal	\$921,281	\$3,050,324	\$8,265,193	\$1,243,344	\$232,607
Maintenance of General Buildings and Grounds	\$872,342	\$1,403,025	\$7,177,822	\$1,201,641	\$74,275
Sub-Total	\$1,793,623	\$5,893,556	\$42,436,800	\$2,434,338	\$307,840
Health and Welfare					
Health	\$251,582	\$437,218	\$1,414,787	\$269,784	\$80,597
Mental Health and Mental Retardation	\$3,295,203	\$8,753,488	\$24,218,009	\$4,414,143	\$235,926
Welfare/Social Services	\$5,029,429	\$9,445,262	\$28,733,779	\$4,708,924	\$261,304
Sub-Total	\$8,576,214	\$18,635,968	\$54,366,575	\$9,392,851	\$577,827
Education					
Instruction	\$38,551,396	\$104,763,545	\$253,930,313	\$47,895,796	\$2,424,006
Administration, Attendance, and Health	\$2,166,063	\$7,337,300	\$30,284,354	\$3,294,255	\$184,637
Pupil Transportation Services	\$3,850,547	\$6,099,929	\$20,435,100	\$4,041,240	\$273,359
Operation and Maintenance Services	\$6,275,610	\$11,256,101	\$33,625,081	\$7,851,237	\$552,839
School Food Services and Other Non-Instructional Operations	\$2,698,889	\$7,977,075	\$15,802,531	\$3,077,445	\$144,102
Contributions to Community Colleges	\$36,919	--	--	\$60,246	--
Sub-Total	\$53,579,424	\$137,433,950	\$354,077,379	\$66,220,219	\$3,578,943
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$168,238	\$2,615,453	\$14,041,180	\$731,332	--
Cultural Enrichment	--	--	--	\$53,000	--
Public Libraries	\$340,771	\$3,278,034	\$10,076,825	\$1,061,124	\$30,677
Sub-Total	\$509,009	\$5,893,487	\$24,118,005	\$1,845,456	\$30,677
Community Development					
Planning and Community Development	\$3,518,564	\$4,024,901	\$27,634,477	\$2,409,369	\$47,470
Environmental Management	\$27,227	\$79,000	--	\$23,041	--
Cooperative Extension Program	\$131,188	\$66,057	\$275,970	\$27,226	\$26,936
Sub-Total	\$3,676,979	\$4,169,958	\$27,910,447	\$2,459,636	\$74,406
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$78,990,211	\$218,689,365	\$687,639,522	\$96,218,701	\$6,106,370

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, 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 2005

[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	\$194,634	\$231,087	\$32,716	\$138,252	\$105,065
General and Financial Administration	\$2,965,319	\$5,225,879	\$794,976	\$2,072,024	\$1,000,132
Board of Elections	\$129,565	\$283,391	\$78,328	\$130,944	\$108,412
Sub-Total	\$3,289,518	\$5,740,357	\$906,020	\$2,341,220	\$1,213,609
Judicial Administration					
Courts	\$809,029	\$3,567,809	\$348,765	\$1,042,963	\$678,278
Commonwealth's Attorney	\$276,376	\$601,793	\$157,898	\$301,750	\$84,214
Sub-Total	\$1,085,405	\$4,169,602	\$506,663	\$1,344,713	\$762,492
Public Safety					
Law Enforcement and Traffic Control	\$1,765,411	\$7,746,605	\$868,412	\$1,981,289	\$1,107,658
Fire and Rescue Services	\$951,140	\$7,538,778	\$118,255	\$1,565,749	\$392,516
Correction and Detention	\$1,482,781	\$2,942,462	\$768,104	\$2,024,800	\$1,697,141
Inspections	\$344,494	\$993,579	\$101,705	\$144,790	\$227,207
Other Protection	\$1,557,499	\$518,159	\$99,445	\$278,770	\$566,756
Sub-Total	\$6,101,325	\$19,739,583	\$1,955,921	\$5,995,398	\$3,991,278
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,039,967	--	--	\$157,001	--
Sanitation and Waste Removal	\$1,632,643	\$1,394,073	\$424,241	\$54,267	\$765,544
Maintenance of General Buildings and Grounds	\$1,066,021	\$3,631,670	\$298,066	\$577,107	\$432,799
Sub-Total	\$3,738,631	\$5,025,743	\$722,307	\$788,375	\$1,198,343
Health and Welfare					
Health	\$397,008	\$565,543	\$76,182	\$210,223	\$135,300
Mental Health and Mental Retardation	\$3,440,303	\$4,449,668	\$664,963	\$1,272,965	\$1,526,104
Welfare/Social Services	\$3,049,952	\$5,099,857	\$1,217,349	\$2,410,431	\$1,340,779
Sub-Total	\$6,887,263	\$10,115,068	\$1,958,494	\$3,893,619	\$3,002,183
Education					
Instruction	\$29,738,920	\$61,643,128	\$6,787,496	\$18,711,307	\$12,505,119
Administration, Attendance, and Health	\$1,973,351	\$4,732,964	\$652,818	\$708,998	\$946,484
Pupil Transportation Services	\$2,558,221	\$5,007,010	\$877,525	\$1,657,791	\$1,007,102
Operation and Maintenance Services	\$6,285,948	\$7,863,724	\$930,235	\$2,380,546	\$1,388,872
School Food Services and Other Non-Instructional Operations	\$1,473,258	\$2,554,657	\$409,241	\$920,872	\$775,434
Contributions to Community Colleges	--	--	\$4,244	\$4,285	\$5,788
Sub-Total	\$42,029,698	\$81,801,483	\$9,661,559	\$24,383,799	\$16,628,799
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$993,080	\$4,803,658	\$7,776	\$576,214	\$331,030
Cultural Enrichment	\$138,203	--	--	--	--
Public Libraries	\$587,610	\$4,469,453	\$217,486	\$464,367	\$530,815
Sub-Total	\$1,718,893	\$9,273,111	\$225,262	\$1,040,581	\$861,845
Community Development					
Planning and Community Development	\$1,543,533	\$9,146,344	\$190,995	\$782,063	\$479,494
Environmental Management	--	\$792,506	\$10,974	\$20,564	\$8,750
Cooperative Extension Program	\$40,128	\$72,623	\$20,196	\$74,088	\$21,012
Sub-Total	\$1,583,661	\$10,011,473	\$222,165	\$876,715	\$509,256
Nondepartmental/1					
Sub-Total	\$1,276,502	--	--	--	--
Grand Total	\$67,710,896	\$145,876,420	\$16,158,391	\$40,664,420	\$28,167,805

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, 2005, 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 2005

[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	\$55,106	\$138,827	\$2,068,759	\$146,458	\$47,083
General and Financial Administration	\$800,634	\$727,895	\$20,546,599	\$2,069,312	\$675,322
Board of Elections	\$96,096	\$126,850	\$714,423	\$122,903	\$82,196
Sub-Total	\$951,836	\$993,572	\$23,329,781	\$2,338,673	\$804,601
Judicial Administration					
Courts	\$330,238	\$792,372	\$5,915,355	\$937,820	\$461,046
Commonwealth's Attorney	\$184,146	\$243,243	\$2,314,211	\$404,067	\$173,861
Sub-Total	\$514,384	\$1,035,615	\$8,229,566	\$1,341,887	\$634,907
Public Safety					
Law Enforcement and Traffic Control	\$1,118,885	\$1,540,160	\$32,762,122	\$2,734,581	\$856,109
Fire and Rescue Services	\$764,237	\$360,214	\$29,404,282	\$2,053,218	\$375,899
Correction and Detention	\$836,859	\$1,309,327	\$12,212,807	\$1,659,441	\$1,356,231
Inspections	\$53,755	\$135,371	\$6,318,530	\$338,373	\$69,765
Other Protection	\$105,004	\$245,775	\$1,834,339	\$446,315	\$42,352
Sub-Total	\$2,878,740	\$3,590,847	\$82,532,080	\$7,231,928	\$2,700,356
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$182,962	\$11,739,726	--	--
Sanitation and Waste Removal	\$869,885	\$1,377,530	\$3,907,308	\$1,587,546	\$525,780
Maintenance of General Buildings and Grounds	\$150,194	\$265,441	\$6,746,823	\$1,171,898	\$116,301
Sub-Total	\$1,020,079	\$1,825,933	\$22,393,857	\$2,759,444	\$642,081
Health and Welfare					
Health	\$218,700	\$210,619	\$3,625,809	\$546,502	\$179,144
Mental Health and Mental Retardation	\$1,089,164	\$1,885,323	\$18,932,985	\$1,673,135	\$1,796,394
Welfare/Social Services	\$1,638,039	\$6,064,696	\$36,819,268	\$3,812,398	\$1,484,218
Sub-Total	\$2,945,903	\$8,160,638	\$59,378,062	\$6,032,035	\$3,459,756
Education					
Instruction	\$9,638,290	\$26,706,232	\$367,544,391	\$26,610,388	\$10,992,955
Administration, Attendance, and Health	\$516,232	\$1,101,083	\$16,348,191	\$1,648,599	\$643,078
Pupil Transportation Services	\$921,681	\$1,964,878	\$33,614,490	\$2,877,972	\$1,271,836
Operation and Maintenance Services	\$1,228,207	\$4,085,556	\$42,517,966	\$3,307,538	\$1,444,993
School Food Services and Other Non-Instructional Operations	\$610,275	\$2,001,893	\$13,204,834	\$1,546,601	\$772,977
Contributions to Community Colleges	\$4,962	\$21,855	\$225,706	\$27,378	--
Sub-Total	\$12,919,647	\$35,881,497	\$473,455,578	\$36,018,476	\$15,125,839
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$70,149	\$20,151,465	\$855,158	--
Cultural Enrichment	\$4,026	\$3,000	\$2,071,193	\$13,000	--
Public Libraries	\$60,000	\$325,368	\$9,831,939	\$289,964	\$76,379
Sub-Total	\$139,026	\$398,517	\$32,054,597	\$1,158,122	\$76,379
Community Development					
Planning and Community Development	\$473,511	\$149,430	\$29,865,392	\$621,584	\$404,866
Environmental Management	\$16,575	\$6,000	\$1,164,093	\$61,778	--
Cooperative Extension Program	\$30,946	\$44,469	\$654,702	\$78,412	\$21,633
Sub-Total	\$521,032	\$199,899	\$31,684,187	\$761,774	\$426,499
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$21,890,647	\$52,086,518	\$733,057,708	\$57,642,339	\$23,870,418

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, 2005, 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 2005

[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	\$182,951	\$64,260	\$202,100	\$70,842	\$227,065
General and Financial Administration	\$542,982	\$1,026,953	\$1,778,819	\$935,482	\$4,931,978
Board of Elections	\$92,550	\$70,398	\$110,266	\$85,001	\$253,672
Sub-Total	\$818,483	\$1,161,611	\$2,091,185	\$1,091,325	\$5,412,715
Judicial Administration					
Courts	\$598,785	\$518,327	\$1,820,837	\$511,767	\$1,141,429
Commonwealth's Attorney	\$170,438	\$223,985	\$414,522	\$87,780	\$597,268
Sub-Total	\$769,223	\$742,312	\$2,235,359	\$599,547	\$1,738,697
Public Safety					
Law Enforcement and Traffic Control	\$1,074,513	\$970,647	\$2,276,130	\$781,863	\$4,480,503
Fire and Rescue Services	\$847,561	\$188,738	\$510,520	\$248,622	\$765,875
Correction and Detention	\$974,488	\$662,532	\$2,123,530	\$1,230,863	\$2,038,551
Inspections	\$127,925	\$97,371	\$189,500	\$133,065	\$240,869
Other Protection	\$485,574	\$201,336	\$966,481	\$511,590	\$797,904
Sub-Total	\$3,510,061	\$2,120,624	\$6,066,161	\$2,906,003	\$8,323,702
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$14,225	\$25,370	--	--	--
Sanitation and Waste Removal	\$908,146	\$607,069	\$1,144,414	\$782,177	\$4,051,711
Maintenance of General Buildings and Grounds	\$336,220	\$368,613	\$494,115	\$420,516	\$1,611,257
Sub-Total	\$1,258,591	\$1,001,052	\$1,638,529	\$1,202,693	\$5,662,968
Health and Welfare					
Health	\$101,161	\$98,678	\$242,554	\$137,008	\$378,291
Mental Health and Mental Retardation	\$1,211,015	\$885,112	\$2,483,760	\$861,140	\$5,611,088
Welfare/Social Services	\$1,221,206	\$1,239,400	\$3,930,682	\$1,098,585	\$8,107,012
Sub-Total	\$2,533,382	\$2,223,190	\$6,656,996	\$2,096,733	\$14,096,391
Education					
Instruction	\$10,767,410	\$7,536,632	\$29,700,903	\$8,252,457	\$61,134,024
Administration, Attendance, and Health	\$602,763	\$653,393	\$1,244,896	\$651,218	\$2,337,583
Pupil Transportation Services	\$1,096,873	\$621,382	\$2,591,229	\$698,807	\$3,252,656
Operation and Maintenance Services	\$2,322,482	\$1,170,611	\$2,650,680	\$1,130,975	\$9,758,299
School Food Services and Other Non-Instructional Operations	\$561,891	\$606,361	\$1,715,738	\$441,014	\$3,479,361
Contributions to Community Colleges	\$21,743	\$4,799	\$9,398	\$10,080	\$28,026
Sub-Total	\$15,373,162	\$10,593,178	\$37,912,844	\$11,184,551	\$79,989,949
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$279,400	\$79,287	\$30,000	\$21,252	\$577,823
Cultural Enrichment	\$1,200	--	\$4,500	--	\$55,000
Public Libraries	\$73,890	\$214,886	\$484,198	\$72,033	\$2,174,892
Sub-Total	\$354,490	\$294,173	\$518,698	\$93,285	\$2,807,715
Community Development					
Planning and Community Development	\$240,892	\$254,229	\$1,528,256	\$95,179	\$1,411,944
Environmental Management	\$38,417	\$5,100	\$94,768	\$47,329	\$63,734
Cooperative Extension Program	\$64,238	\$16,615	\$47,620	\$30,098	\$56,501
Sub-Total	\$343,547	\$275,944	\$1,670,644	\$172,606	\$1,532,179
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$24,960,939	\$18,412,084	\$58,790,416	\$19,346,743	\$119,564,316

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, 2005, 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 2005

[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	\$69,316	\$115,579	\$37,141	\$215,823	\$139,398
General and Financial Administration	\$999,077	\$1,553,916	\$1,206,026	\$952,449	\$590,528
Board of Elections	\$96,932	\$137,210	\$185,132	\$89,266	\$85,124
Sub-Total	\$1,165,325	\$1,806,705	\$1,428,299	\$1,257,538	\$815,050
Judicial Administration					
Courts	\$533,921	\$815,412	\$672,664	\$551,507	\$171,570
Commonwealth's Attorney	\$207,199	\$207,894	\$196,812	\$174,094	\$144,241
Sub-Total	\$741,120	\$1,023,306	\$869,476	\$725,601	\$315,811
Public Safety					
Law Enforcement and Traffic Control	\$1,210,918	\$1,694,344	\$1,244,135	\$1,093,629	\$1,082,417
Fire and Rescue Services	\$729,150	\$1,390,421	\$679,877	\$358,627	\$477,409
Correction and Detention	\$965,526	\$846,237	\$896,239	\$2,014,028	\$1,433,877
Inspections	\$202,861	\$315,908	\$160,284	\$137,629	\$57,861
Other Protection	\$81,849	\$312,508	\$254,312	\$439,630	\$49,466
Sub-Total	\$3,190,304	\$4,559,418	\$3,234,847	\$4,043,543	\$3,101,030
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$17,120	--
Sanitation and Waste Removal	\$914,399	\$795,892	\$538,628	\$787,504	\$1,573,823
Maintenance of General Buildings and Grounds	\$612,937	\$494,617	\$454,179	\$148,308	\$188,611
Sub-Total	\$1,527,336	\$1,290,509	\$992,807	\$952,932	\$1,762,434
Health and Welfare					
Health	\$193,409	\$144,641	\$314,201	\$160,786	\$84,880
Mental Health and Mental Retardation	\$989,938	\$94,559	\$1,920,449	\$1,002,541	\$1,324,165
Welfare/Social Services	\$1,651,082	\$1,836,762	\$3,128,377	\$1,480,025	\$1,874,800
Sub-Total	\$2,834,429	\$2,075,962	\$5,363,027	\$2,643,352	\$3,283,845
Education					
Instruction	\$13,240,114	\$14,196,636	\$15,599,554	\$10,217,549	\$14,690,494
Administration, Attendance, and Health	\$1,481,848	\$1,303,995	\$826,425	\$486,920	\$771,204
Pupil Transportation Services	\$1,765,222	\$1,628,189	\$927,604	\$854,631	\$1,124,630
Operation and Maintenance Services	\$2,333,714	\$1,724,765	\$1,955,259	\$1,212,989	\$2,062,893
School Food Services and Other Non-Instructional Operations	\$804,274	\$736,409	\$946,455	\$512,074	\$976,215
Contributions to Community Colleges	\$8,500	--	\$123,025	\$14,131	\$4,181
Sub-Total	\$19,633,672	\$19,589,994	\$20,378,322	\$13,298,294	\$19,629,617
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$175,301	\$283,942	\$207,564	\$50,000	\$32,034
Cultural Enrichment	--	--	\$25,500	--	--
Public Libraries	\$252,968	\$105,147	\$219,394	\$100,000	\$163,479
Sub-Total	\$428,269	\$389,089	\$452,458	\$150,000	\$195,513
Community Development					
Planning and Community Development	\$867,209	\$654,048	\$1,188,075	\$252,553	\$605,919
Environmental Management	\$18,689	\$29,183	\$27,262	\$30,289	\$10,837
Cooperative Extension Program	\$42,165	\$76,125	\$101,580	\$33,101	\$17,800
Sub-Total	\$928,063	\$759,356	\$1,316,917	\$315,943	\$634,556
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$30,448,518	\$31,494,339	\$34,036,153	\$23,387,203	\$29,737,856

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, 2005, 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 2005

[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	\$117,526	\$93,643	\$114,744	\$122,357	\$67,999
General and Financial Administration	\$1,589,595	\$1,843,600	\$691,489	\$1,369,141	\$1,621,063
Board of Elections	\$232,211	\$120,779	\$23,659	\$158,298	\$97,472
Sub-Total	\$1,939,332	\$2,058,022	\$829,892	\$1,649,796	\$1,786,534
Judicial Administration					
Courts	\$846,439	\$307,683	\$413,496	\$1,680,542	\$755,044
Commonwealth's Attorney	\$252,834	\$247,120	\$260,688	\$422,438	\$291,162
Sub-Total	\$1,099,273	\$554,803	\$674,184	\$2,102,980	\$1,046,206
Public Safety					
Law Enforcement and Traffic Control	\$2,053,837	\$1,926,388	\$963,781	\$4,549,659	\$1,897,570
Fire and Rescue Services	\$1,988,089	\$390,163	\$775,032	\$1,337,673	\$1,183,778
Correction and Detention	\$1,660,895	\$1,260,331	\$681,645	\$2,295,671	\$748,467
Inspections	\$331,482	\$286,052	\$98,332	\$253,765	\$345,898
Other Protection	\$1,080,554	\$1,258,789	\$476,380	\$1,037,824	\$332,245
Sub-Total	\$7,114,857	\$5,121,723	\$2,995,170	\$9,474,592	\$4,507,958
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$5,000	--	--	--
Sanitation and Waste Removal	\$1,223,955	\$2,332,283	\$414,522	\$1,547,577	\$585,978
Maintenance of General Buildings and Grounds	\$512,856	\$287,503	\$515,631	\$851,274	\$637,828
Sub-Total	\$1,736,811	\$2,624,786	\$930,153	\$2,398,851	\$1,223,806
Health and Welfare					
Health	\$289,150	\$206,488	\$121,231	\$447,838	\$187,000
Mental Health and Mental Retardation	\$2,134,317	\$946,806	\$2,780,242	\$4,701,502	\$2,215,685
Welfare/Social Services	\$3,131,845	\$4,047,381	\$1,866,788	\$11,102,803	\$2,690,476
Sub-Total	\$5,555,312	\$5,200,675	\$4,768,261	\$16,252,143	\$5,093,161
Education					
Instruction	\$26,918,577	\$20,484,308	\$15,274,942	\$50,812,350	\$25,126,528
Administration, Attendance, and Health	\$1,036,270	\$1,296,493	\$987,629	\$2,585,231	\$1,773,620
Pupil Transportation Services	\$2,584,997	\$1,611,313	\$1,930,770	\$6,002,689	\$2,337,599
Operation and Maintenance Services	\$3,423,656	\$2,476,746	\$2,193,072	\$7,219,962	\$3,703,442
School Food Services and Other Non-Instructional Operations	\$1,243,573	\$1,306,740	\$1,011,723	\$3,692,876	\$1,017,046
Contributions to Community Colleges	\$81,015	\$22,674	\$15,154	\$11,953	\$22,326
Sub-Total	\$35,288,088	\$27,198,274	\$21,413,290	\$70,325,061	\$33,980,561
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,192,623	\$109,035	\$139,655	\$29,671	\$121,519
Cultural Enrichment	\$31,469	\$5,000	\$968	--	--
Public Libraries	\$667,774	\$247,720	\$350,215	\$815,647	\$301,775
Sub-Total	\$1,891,866	\$361,755	\$490,838	\$845,318	\$423,294
Community Development					
Planning and Community Development	\$639,190	\$456,417	\$598,371	\$3,988,890	\$549,317
Environmental Management	\$42,290	\$75,564	\$81,312	-\$17	\$57,907
Cooperative Extension Program	\$67,964	\$86,417	\$82,762	\$71,878	\$43,918
Sub-Total	\$749,444	\$618,398	\$762,445	\$4,060,751	\$651,142
Nondepartmental/1					
Sub-Total	--	\$7,967,220	--	--	--
Grand Total	\$55,374,983	\$51,705,656	\$32,864,233	\$107,109,492	\$48,712,662

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, 2005, 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 2005

[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	\$134,521	\$163,171	\$1,595,000	\$170,609	\$63,422
General and Financial Administration	\$1,404,227	\$2,578,229	\$27,446,000	\$1,288,699	\$607,221
Board of Elections	\$27,924	\$171,256	\$1,034,000	\$121,769	\$84,676
Sub-Total	\$1,566,672	\$2,912,656	\$30,075,000	\$1,581,077	\$755,319
Judicial Administration					
Courts	\$1,168,563	\$1,135,418	\$10,578,000	\$1,281,757	\$369,062
Commonwealth's Attorney	\$361,005	\$234,234	\$2,804,000	\$446,428	\$225,496
Sub-Total	\$1,529,568	\$1,369,652	\$13,382,000	\$1,728,185	\$594,558
Public Safety					
Law Enforcement and Traffic Control	\$1,220,825	\$4,031,303	\$55,490,000	\$2,670,595	\$687,600
Fire and Rescue Services	\$519,693	\$1,084,156	\$49,498,000	\$986,878	\$650,799
Correction and Detention	\$1,421,098	\$2,889,276	\$30,220,000	\$3,245,946	\$632,848
Inspections	\$44,245	\$529,405	\$12,440,000	\$111,142	\$119,524
Other Protection	\$249,167	\$255,753	\$7,684,000	\$792,045	\$381,836
Sub-Total	\$3,455,028	\$8,789,893	\$155,332,000	\$7,806,606	\$2,472,607
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3,679,000	--	--
Sanitation and Waste Removal	\$989,752	\$434,358	\$14,076,000	\$2,968,907	\$671,915
Maintenance of General Buildings and Grounds	\$593,032	\$1,237,499	\$17,359,000	\$759,691	\$286,379
Sub-Total	\$1,582,784	\$1,671,857	\$35,114,000	\$3,728,598	\$958,294
Health and Welfare					
Health	\$143,172	\$169,417	\$4,757,000	\$265,387	\$109,250
Mental Health and Mental Retardation	\$2,168,308	\$1,878,146	\$18,488,000	\$3,873,988	\$704,900
Welfare/Social Services	\$3,139,523	\$2,454,745	\$37,407,000	\$7,434,363	\$1,146,177
Sub-Total	\$5,451,003	\$4,502,308	\$60,652,000	\$11,573,738	\$1,960,327
Education					
Instruction	\$17,741,066	\$34,446,134	\$449,032,000	\$27,915,945	\$7,452,095
Administration, Attendance, and Health	\$1,146,061	\$2,874,332	\$23,361,000	\$4,213,814	\$629,194
Pupil Transportation Services	\$1,586,214	\$3,651,645	\$43,518,000	\$2,045,450	\$756,518
Operation and Maintenance Services	\$2,015,510	\$4,525,061	\$58,428,000	\$4,957,096	\$701,400
School Food Services and Other Non-Instructional Operations	\$926,312	\$1,922,840	\$23,826,000	\$1,939,958	\$436,319
Contributions to Community Colleges	\$11,972	\$22,302	--	\$13,976	\$3,094
Sub-Total	\$23,427,135	\$47,442,314	\$598,165,000	\$41,086,239	\$9,978,620
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$79,500	\$535,476	\$22,723,000	\$698,687	\$11,250
Cultural Enrichment	\$2,315	--	--	\$50,321	--
Public Libraries	\$130,148	\$369,606	\$11,491,000	\$538,816	\$260,624
Sub-Total	\$211,963	\$905,082	\$34,214,000	\$1,287,824	\$271,874
Community Development					
Planning and Community Development	\$448,760	\$755,022	\$36,767,000	\$2,488,426	\$156,558
Environmental Management	\$11,975	\$22,633	\$2,795,000	\$5,000	--
Cooperative Extension Program	\$94,041	\$67,415	\$998,000	\$76,013	\$59,874
Sub-Total	\$554,776	\$845,070	\$40,560,000	\$2,569,439	\$216,432
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$37,778,929	\$68,438,832	\$967,494,000	\$71,361,706	\$17,208,031

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, 2005, 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 2005

[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	\$91,210	\$371,180	\$71,159	\$157,905	\$301,383
General and Financial Administration	\$569,548	\$5,939,370	\$1,126,660	\$3,062,958	\$971,942
Board of Elections	\$63,451	\$307,754	\$128,132	\$190,724	\$150,631
Sub-Total	\$724,209	\$6,618,304	\$1,325,951	\$3,411,587	\$1,423,956
Judicial Administration					
Courts	\$383,126	\$2,500,599	\$359,423	\$1,316,196	\$706,805
Commonwealth's Attorney	\$225,215	\$682,751	\$366,745	\$864,359	\$241,002
Sub-Total	\$608,341	\$3,183,350	\$726,168	\$2,180,555	\$947,807
Public Safety					
Law Enforcement and Traffic Control	\$883,947	\$10,846,808	\$1,608,243	\$4,144,376	\$1,408,496
Fire and Rescue Services	\$491,894	\$10,278,638	\$1,006,142	\$7,392,636	\$338,022
Correction and Detention	\$1,695,107	\$6,337,916	\$1,775,420	\$4,209,073	\$2,059,864
Inspections	\$89,005	\$906,049	\$222,423	\$599,563	\$89,254
Other Protection	\$70,254	\$381,703	\$821,054	\$787,059	\$908,443
Sub-Total	\$3,230,207	\$28,751,114	\$5,433,282	\$17,132,707	\$4,804,079
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,765	--	\$88,959	--	\$495,868
Sanitation and Waste Removal	\$516,989	\$6,276,424	\$2,366,144	\$2,560,328	\$2,211,079
Maintenance of General Buildings and Grounds	\$138,310	\$7,160,958	\$1,004,608	\$1,269,960	\$727,873
Sub-Total	\$658,064	\$13,437,382	\$3,459,711	\$3,830,288	\$3,434,820
Health and Welfare					
Health	\$132,000	\$459,888	\$240,622	\$525,473	\$309,389
Mental Health and Mental Retardation	\$743,944	\$3,657,581	\$3,215,174	\$3,994,951	\$5,801,806
Welfare/Social Services	\$1,116,614	\$12,186,978	\$2,994,983	\$8,342,336	\$4,527,586
Sub-Total	\$1,992,558	\$16,304,447	\$6,450,779	\$12,862,760	\$10,638,781
Education					
Instruction	\$7,613,366	\$90,752,328	\$18,954,523	\$78,235,278	\$24,853,907
Administration, Attendance, and Health	\$465,521	\$5,774,849	\$1,756,416	\$3,453,697	\$822,541
Pupil Transportation Services	\$659,389	\$5,614,029	\$1,737,065	\$6,242,779	\$2,303,305
Operation and Maintenance Services	\$1,190,204	\$10,258,408	\$2,754,340	\$7,205,368	\$3,440,809
School Food Services and Other Non-Instructional Operations	\$429,327	\$6,374,645	\$897,899	\$4,787,154	\$1,438,714
Contributions to Community Colleges	\$9,070	--	\$17,486	--	\$47,500
Sub-Total	\$10,366,877	\$118,774,259	\$26,117,729	\$99,924,276	\$32,906,776
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$26,800	\$3,652,719	\$608,660	\$1,327,834	\$61,510
Cultural Enrichment	--	\$153,825	--	--	--
Public Libraries	\$97,613	\$2,419,918	\$704,421	\$1,075,086	\$291,874
Sub-Total	\$124,413	\$6,226,462	\$1,313,081	\$2,402,920	\$353,384
Community Development					
Planning and Community Development	\$169,096	\$1,232,471	\$1,285,167	\$2,261,980	\$6,725,988
Environmental Management	\$115,791	--	\$51,332	\$157,938	\$28,966
Cooperative Extension Program	\$28,433	\$66,578	\$80,512	\$134,236	\$82,004
Sub-Total	\$313,320	\$1,299,049	\$1,417,011	\$2,554,154	\$6,836,958
Nondepartmental/1					
Sub-Total	--	--	\$1,138,150	--	--
Grand Total	\$18,017,989	\$194,594,367	\$47,381,862	\$144,299,247	\$61,346,561

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, 2005, 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 2005

[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	\$264,164	\$262,546	\$415,168	\$111,438	\$271,339
General and Financial Administration	\$1,009,388	\$1,792,362	\$738,892	\$940,486	\$7,165,726
Board of Elections	\$45,874	\$42,385	\$104,116	\$114,991	\$369,803
Sub-Total	\$1,319,426	\$2,097,293	\$1,258,176	\$1,166,915	\$7,806,868
Judicial Administration					
Courts	\$549,369	\$618,877	\$622,321	\$668,457	\$3,213,820
Commonwealth's Attorney	\$195,278	\$356,621	\$321,288	\$363,600	\$1,091,825
Sub-Total	\$744,647	\$975,498	\$943,609	\$1,032,057	\$4,305,645
Public Safety					
Law Enforcement and Traffic Control	\$2,053,234	\$2,584,438	\$2,214,129	\$1,269,606	\$9,390,181
Fire and Rescue Services	\$510,219	\$1,358,762	\$725,012	\$1,019,809	\$7,606,772
Correction and Detention	\$722,213	\$2,033,367	\$6,546,783	\$2,018,911	\$7,208,846
Inspections	\$69,939	\$413,457	\$128,461	\$51,634	\$2,945,661
Other Protection	\$1,205,772	\$1,221,712	\$468,366	\$518,517	\$2,542,883
Sub-Total	\$4,561,377	\$7,611,736	\$10,082,751	\$4,878,477	\$29,694,343
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,758	--	--	\$33,337	\$890,528
Sanitation and Waste Removal	\$1,043,911	\$2,089,747	\$1,213,404	\$1,282,766	\$3,842,879
Maintenance of General Buildings and Grounds	\$1,142,142	\$546,797	\$473,731	\$419,520	\$1,923,653
Sub-Total	\$2,187,811	\$2,636,544	\$1,687,135	\$1,735,623	\$6,657,060
Health and Welfare					
Health	\$219,813	\$250,429	\$453,852	\$268,133	\$620,008
Mental Health and Mental Retardation	\$1,550,767	\$2,858,385	\$6,638,436	\$1,591,593	\$4,080,505
Welfare/Social Services	\$3,243,073	\$4,383,327	\$4,902,352	\$1,944,431	\$12,813,637
Sub-Total	\$5,013,653	\$7,492,141	\$11,994,640	\$3,804,157	\$17,514,150
Education					
Instruction	\$22,102,148	\$38,430,303	\$31,972,860	\$17,308,967	\$139,174,963
Administration, Attendance, and Health	\$1,102,605	\$1,547,023	\$1,351,222	\$1,136,700	\$7,121,695
Pupil Transportation Services	\$1,505,753	\$2,594,525	\$2,041,341	\$2,194,277	\$13,933,868
Operation and Maintenance Services	\$4,648,420	\$5,333,033	\$3,410,568	\$2,766,436	\$18,321,570
School Food Services and Other Non-Instructional Operations	\$1,307,972	\$1,473,554	\$1,134,101	\$1,097,918	\$7,156,219
Contributions to Community Colleges	\$26,311	\$21,655	\$54,738	--	\$24,895
Sub-Total	\$30,693,209	\$49,400,093	\$39,964,830	\$24,504,298	\$185,733,210
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$304,393	\$653,687	\$334,655	--	\$3,066,456
Cultural Enrichment	--	\$26,633	\$57,000	\$22,000	\$13,347
Public Libraries	\$313,273	\$486,079	\$1,192,010	\$268,507	\$3,619,130
Sub-Total	\$617,666	\$1,166,399	\$1,583,665	\$290,507	\$6,698,933
Community Development					
Planning and Community Development	\$1,507,810	\$552,455	\$1,616,208	\$953,390	\$2,914,566
Environmental Management	\$27,400	\$24,234	\$15,700	\$47,104	\$13,230
Cooperative Extension Program	\$54,568	\$120,375	\$66,591	\$47,643	\$98,335
Sub-Total	\$1,589,778	\$697,064	\$1,698,499	\$1,048,137	\$3,026,131
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$46,727,567	\$72,076,768	\$69,213,305	\$38,460,171	\$261,436,340

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, 2005, 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 2005

[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	\$634,541	\$162,511	\$151,813	\$74,378	\$303,687
General and Financial Administration	\$7,479,879	\$810,008	\$1,259,768	\$1,454,289	\$1,733,263
Board of Elections	\$407,619	\$72,570	\$114,724	\$160,682	\$123,785
Sub-Total	\$8,522,039	\$1,045,089	\$1,526,305	\$1,689,349	\$2,160,735
Judicial Administration					
Courts	\$3,118,542	\$382,648	\$621,570	\$979,316	\$797,976
Commonwealth's Attorney	\$1,449,638	\$99,608	\$346,959	\$561,512	\$450,519
Sub-Total	\$4,568,180	\$482,256	\$968,529	\$1,540,828	\$1,248,495
Public Safety					
Law Enforcement and Traffic Control	\$13,637,134	\$825,216	\$1,959,402	\$1,724,186	\$1,193,807
Fire and Rescue Services	\$8,916,286	\$291,001	\$654,675	\$996,823	\$2,940,993
Correction and Detention	\$12,714,128	\$292,381	\$272,105	\$3,339,788	\$3,419,243
Inspections	\$3,995,259	\$95,536	\$210,915	\$136,830	\$431,800
Other Protection	\$712,149	\$296,934	\$290,023	\$964,246	\$323,716
Sub-Total	\$39,974,956	\$1,801,068	\$3,387,120	\$7,161,873	\$8,309,559
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$20,782	\$447,355	\$772,476
Sanitation and Waste Removal	\$1,695,378	\$485,048	\$231,129	\$1,526,079	\$2,800,760
Maintenance of General Buildings and Grounds	\$3,480,196	\$383,795	\$455,825	\$2,095,227	\$321,506
Sub-Total	\$5,175,574	\$868,843	\$707,736	\$4,068,661	\$3,894,742
Health and Welfare					
Health	\$613,805	\$183,722	\$151,801	\$276,493	\$221,593
Mental Health and Mental Retardation	\$4,514,398	\$1,271,777	\$1,314,861	\$6,494,535	\$2,204,166
Welfare/Social Services	\$11,673,783	\$1,923,561	\$2,533,338	\$8,090,278	\$6,300,336
Sub-Total	\$16,801,986	\$3,379,060	\$4,000,000	\$14,861,306	\$8,726,095
Education					
Instruction	\$154,335,479	\$9,051,033	\$11,837,782	\$42,401,488	\$31,623,925
Administration, Attendance, and Health	\$10,603,331	\$658,552	\$662,771	\$1,838,518	\$1,524,095
Pupil Transportation Services	\$10,749,679	\$820,892	\$1,581,073	\$3,435,971	\$2,118,801
Operation and Maintenance Services	\$15,275,878	\$1,578,556	\$1,792,029	\$4,451,775	\$4,642,476
School Food Services and Other Non-Instructional Operations	\$8,215,533	\$636,577	\$816,448	\$2,636,224	\$1,680,960
Contributions to Community Colleges	\$11,580	\$989	\$2,900	\$109,030	\$207,609
Sub-Total	\$199,191,480	\$12,746,599	\$16,693,003	\$54,873,006	\$41,797,866
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4,477,706	\$310,987	\$13,000	\$581,150	\$1,039,531
Cultural Enrichment	--	\$7,000	\$10,000	\$79,766	\$15,750
Public Libraries	\$3,826,998	\$187,437	\$180,475	\$742,409	\$325,156
Sub-Total	\$8,304,704	\$505,424	\$203,475	\$1,403,325	\$1,380,437
Community Development					
Planning and Community Development	\$3,907,819	\$324,634	\$479,622	\$1,688,556	\$1,325,706
Environmental Management	\$370	\$8,400	\$146,199	--	\$62,873
Cooperative Extension Program	\$171,104	\$58,636	\$36,286	\$84,237	\$71,592
Sub-Total	\$4,079,293	\$391,670	\$662,107	\$1,772,793	\$1,460,171
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$286,618,212	\$21,220,009	\$28,148,275	\$87,371,141	\$68,978,100

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, 2005, 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 2005

[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	\$117,016	\$48,428	\$267,638	\$242,357	\$310,480
General and Financial Administration	\$1,878,211	\$1,584,089	\$1,666,657	\$783,228	\$6,172,253
Board of Elections	\$172,628	\$106,215	\$130,783	\$27,910	\$218,614
Sub-Total	\$2,167,855	\$1,738,732	\$2,065,078	\$1,053,495	\$6,701,347
Judicial Administration					
Courts	\$912,078	\$807,579	\$1,297,720	\$567,812	\$1,984,523
Commonwealth's Attorney	\$461,172	\$276,351	\$483,650	\$311,504	\$863,204
Sub-Total	\$1,373,250	\$1,083,930	\$1,781,370	\$879,316	\$2,847,727
Public Safety					
Law Enforcement and Traffic Control	\$3,541,816	\$1,526,725	\$3,124,933	\$1,716,315	\$5,912,772
Fire and Rescue Services	\$1,529,242	\$669,534	\$394,122	\$441,196	\$8,435,064
Correction and Detention	\$1,166,946	\$3,739,010	\$2,597,557	\$2,388,942	\$4,823,487
Inspections	\$167,122	\$93,405	\$199,853	\$174,082	\$736,822
Other Protection	\$769,319	\$102,207	\$431,347	\$1,135,524	\$2,104,518
Sub-Total	\$7,174,445	\$6,130,881	\$6,747,812	\$5,856,059	\$22,012,663
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$104,239	\$59,241	\$236,387	--	\$11,965
Sanitation and Waste Removal	\$1,827,347	\$1,404,339	\$2,493,548	\$1,968,406	\$4,549,977
Maintenance of General Buildings and Grounds	\$799,115	\$452,583	\$454,799	\$1,262,162	\$5,322,671
Sub-Total	\$2,730,701	\$1,916,163	\$3,184,734	\$3,230,568	\$9,884,613
Health and Welfare					
Health	\$472,605	\$187,268	\$410,114	\$275,672	\$2,165,995
Mental Health and Mental Retardation	\$6,350,841	\$1,569,415	\$3,814,730	\$5,733,958	\$3,562,781
Welfare/Social Services	\$5,378,236	\$2,824,983	\$7,308,559	\$4,145,534	\$5,454,372
Sub-Total	\$12,201,682	\$4,581,666	\$11,533,403	\$10,155,164	\$11,183,148
Education					
Instruction	\$45,306,465	\$11,740,904	\$46,091,545	\$25,522,891	\$72,886,610
Administration, Attendance, and Health	\$1,954,295	\$527,267	\$1,555,650	\$841,999	\$6,511,555
Pupil Transportation Services	\$4,010,369	\$1,486,378	\$2,724,404	\$1,904,432	\$5,610,299
Operation and Maintenance Services	\$5,709,261	\$1,531,089	\$4,620,590	\$3,853,172	\$11,127,384
School Food Services and Other Non-Instructional Operations	\$2,961,496	\$771,712	\$3,653,543	\$1,472,991	\$3,941,759
Contributions to Community Colleges	\$66,076	\$7,322	\$122,132	\$39,750	--
Sub-Total	\$60,007,962	\$16,064,672	\$58,767,864	\$33,635,235	\$100,077,607
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$754,399	\$172,501	\$40,000	\$277,882	\$1,509,148
Cultural Enrichment	\$163,800	\$28,890	\$13,705	--	\$2,015,221
Public Libraries	\$1,224,257	\$335,276	\$1,146,573	\$340,508	\$2,027,657
Sub-Total	\$2,142,456	\$536,667	\$1,200,278	\$618,390	\$5,552,026
Community Development					
Planning and Community Development	\$2,710,001	\$436,488	\$1,187,024	\$2,385,168	\$2,636,627
Environmental Management	\$28,700	\$38,975	--	\$11,000	\$597,202
Cooperative Extension Program	\$87,044	\$40,017	\$49,245	\$49,425	\$65,515
Sub-Total	\$2,825,745	\$515,480	\$1,236,269	\$2,445,593	\$3,299,344
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$90,624,096	\$32,568,191	\$86,516,808	\$57,873,820	\$161,558,475

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, 2005, 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 2005

[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	\$947,583	\$40,288	\$44,208	\$148,966	\$204,980
General and Financial Administration	\$25,433,703	\$1,396,375	\$2,119,858	\$731,014	\$7,283,948
Board of Elections	\$1,038,470	\$19,750	\$131,423	\$50,695	\$355,198
Sub-Total	\$27,419,756	\$1,456,413	\$2,295,489	\$930,675	\$7,844,126
Judicial Administration					
Courts	\$11,526,176	\$191,977	\$839,111	\$439,949	\$2,040,683
Commonwealth's Attorney	\$2,565,347	\$18,159	\$452,643	\$172,786	\$672,176
Sub-Total	\$14,091,523	\$210,136	\$1,291,754	\$612,735	\$2,712,859
Public Safety					
Law Enforcement and Traffic Control	\$46,059,198	\$1,904,209	\$5,075,547	\$1,049,729	\$10,778,804
Fire and Rescue Services	\$28,967,404	\$150,035	\$3,135,250	\$143,325	\$9,565,585
Correction and Detention	\$12,093,836	\$321,738	\$2,265,873	\$519,240	\$8,614,062
Inspections	\$5,177,357	\$395,956	\$166,787	\$134,628	\$611,293
Other Protection	\$1,541,662	\$194,249	\$235,181	\$236,541	\$2,656,068
Sub-Total	\$93,839,457	\$2,966,187	\$10,878,638	\$2,083,463	\$32,225,812
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17,951,236	\$1,473,882	\$2,656,008	\$1,362,233	\$6,249,237
Sanitation and Waste Removal	\$6,888,595	\$920,113	\$7,178,751	\$516,259	\$2,479,865
Maintenance of General Buildings and Grounds	\$9,476,002	\$570,066	\$213,921	\$296,136	\$1,109,138
Sub-Total	\$34,315,833	\$2,964,061	\$10,048,680	\$2,174,628	\$9,838,240
Health and Welfare					
Health	\$6,799,893	\$213,879	\$460,801	\$71,127	\$748,967
Mental Health and Mental Retardation	\$24,913,378	\$401,196	\$2,635,457	\$920,137	\$11,781,657
Welfare/Social Services	\$51,118,424	\$501,402	\$4,220,019	\$1,107,449	\$23,027,988
Sub-Total	\$82,831,695	\$1,116,477	\$7,316,277	\$2,098,713	\$35,558,612
Education					
Instruction	\$130,147,939	\$4,645,197	\$16,773,765	\$7,445,384	\$42,157,500
Administration, Attendance, and Health	\$11,729,682	\$990,640	\$1,147,767	\$409,011	\$4,039,199
Pupil Transportation Services	\$4,849,498	\$475,077	\$661,976	\$344,023	\$2,082,164
Operation and Maintenance Services	\$13,999,529	--	\$1,628,309	\$939,096	\$7,160,401
School Food Services and Other Non-Instructional Operations	\$4,902,990	--	\$983,519	\$431,637	\$1,476,023
Contributions to Community Colleges	\$13,299	\$191	\$40,284	\$7,920	\$45,852
Sub-Total	\$165,642,937	\$6,111,105	\$21,235,620	\$9,577,071	\$56,961,139
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$18,394,266	\$723,068	\$2,726,386	\$1,258,974	\$7,307,795
Cultural Enrichment	\$2,831,566	\$53,125	\$10,000	--	\$196,760
Public Libraries	\$6,546,666	\$183,208	\$392,881	\$132,248	\$1,212,290
Sub-Total	\$27,772,498	\$959,401	\$3,129,267	\$1,391,222	\$8,716,845
Community Development					
Planning and Community Development	\$14,423,817	\$1,064,135	\$2,775,742	\$250,817	\$5,127,635
Environmental Management	\$864,840	\$1,700	\$51,364	\$621	--
Cooperative Extension Program	--	\$3,393	--	--	\$41,033
Sub-Total	\$15,288,657	\$1,069,228	\$2,827,106	\$251,438	\$5,168,668
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$461,202,356	\$16,853,008	\$59,022,831	\$19,119,945	\$159,026,301

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, 2005, 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 2005

[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	\$822,865	\$159,226	\$55,286	\$155,017	\$112,443
General and Financial Administration	\$22,539,373	\$2,228,177	\$1,076,295	\$4,019,715	\$1,146,348
Board of Elections	\$1,730,051	\$138,900	\$69,927	\$144,600	\$52,904
Sub-Total	\$25,092,289	\$2,526,303	\$1,201,508	\$4,319,332	\$1,311,695
Judicial Administration					
Courts	\$11,558,142	\$988,023	\$56,850	\$1,473,006	\$1,769,452
Commonwealth's Attorney	\$2,241,221	\$552,529	\$14,113	\$704,141	--
Sub-Total	\$13,799,363	\$1,540,552	\$70,963	\$2,177,147	\$1,769,452
Public Safety					
Law Enforcement and Traffic Control	\$34,958,443	\$4,691,609	\$1,268,268	\$8,344,897	\$2,302,507
Fire and Rescue Services	\$33,428,423	\$2,896,253	\$1,134,867	\$6,793,014	\$416,442
Correction and Detention	\$20,294,007	\$4,636,702	\$116,432	\$5,908,476	\$1,591,270
Inspections	\$3,653,605	\$194,558	\$115,265	\$471,488	\$156,731
Other Protection	\$945,755	\$281,670	\$626,226	\$1,328,141	\$91,331
Sub-Total	\$93,280,233	\$12,700,792	\$3,261,058	\$22,846,016	\$4,558,281
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$26,496,370	\$2,292,590	\$1,361,884	\$7,613,203	\$864,665
Sanitation and Waste Removal	\$17,050,268	\$1,215,908	\$635,816	\$3,331,560	\$560,895
Maintenance of General Buildings and Grounds	\$5,120,667	\$547,665	\$622,925	\$2,538,932	\$234,367
Sub-Total	\$48,667,305	\$4,056,163	\$2,620,625	\$13,483,695	\$1,659,927
Health and Welfare					
Health	\$5,923,193	\$186,914	\$74,293	\$522,445	\$61,997
Mental Health and Mental Retardation	\$18,586,811	\$1,618,667	\$997,447	\$5,441,975	\$1,113,802
Welfare/Social Services	\$24,061,818	\$2,491,164	\$1,679,087	\$9,577,193	\$1,496,017
Sub-Total	\$48,571,822	\$4,296,745	\$2,750,827	\$15,541,613	\$2,671,816
Education					
Instruction	\$274,117,516	\$21,942,174	\$7,023,230	\$48,499,550	\$5,712,016
Administration, Attendance, and Health	\$11,600,076	\$1,330,253	\$518,405	\$3,542,231	\$124,044
Pupil Transportation Services	\$17,076,147	\$511,334	\$239,735	\$1,915,073	\$221,790
Operation and Maintenance Services	\$34,378,749	\$2,375,852	\$751,652	\$6,967,128	\$325,218
School Food Services and Other Non-Instructional Operations	\$10,779,439	\$838,762	\$1,139,066	\$3,235,586	\$143,297
Contributions to Community Colleges	\$74,000	\$3,630	\$3,314	\$8,438	\$1,405
Sub-Total	\$348,025,927	\$27,002,005	\$9,675,402	\$64,168,006	\$6,527,770
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,589,351	\$1,343,100	\$931,370	\$4,770,017	\$245,043
Cultural Enrichment	\$259,493	\$74,099	\$584,062	\$12,000	--
Public Libraries	\$6,409,905	\$553,491	\$213,295	\$982,485	\$200,976
Sub-Total	\$14,258,749	\$1,970,690	\$1,728,727	\$5,764,502	\$446,019
Community Development					
Planning and Community Development	\$11,767,369	\$271,385	\$82,835	\$2,358,002	\$654,747
Environmental Management	--	\$4,312	\$2,000	--	--
Cooperative Extension Program	\$291,815	--	\$15,639	\$22,417	\$24,257
Sub-Total	\$12,059,184	\$275,697	\$100,474	\$2,380,419	\$679,004
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$603,754,872	\$54,368,947	\$21,409,584	\$130,680,730	\$19,623,964

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, 2005, 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 2005

[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	\$203,559	\$147,176	\$222,367	\$263,452	\$13,969
General and Financial Administration	\$4,919,208	\$2,661,887	\$1,622,021	\$3,539,418	\$1,100,637
Board of Elections	\$181,865	\$120,672	\$97,292	\$151,395	\$14,697
Sub-Total	\$5,304,632	\$2,929,735	\$1,941,680	\$3,954,265	\$1,129,303
Judicial Administration					
Courts	\$521,669	\$479,343	\$227,961	\$1,596,722	\$256,685
Commonwealth's Attorney	\$28,105	\$35,818	--	\$743,400	--
Sub-Total	\$549,774	\$515,161	\$227,961	\$2,340,122	\$256,685
Public Safety					
Law Enforcement and Traffic Control	\$8,733,998	\$4,428,439	\$2,891,481	\$5,895,201	\$1,679,895
Fire and Rescue Services	\$7,221,233	\$1,833,866	\$965,113	\$4,032,954	\$217,938
Correction and Detention	\$525,998	\$1,299,273	\$1,308,337	\$6,839,848	\$162,158
Inspections	\$1,188,746	\$189,223	\$352,500	\$596,103	\$92,279
Other Protection	--	\$237,346	\$154,739	\$889,798	\$80,515
Sub-Total	\$17,669,975	\$7,988,147	\$5,672,170	\$18,253,904	\$2,232,785
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6,475,853	\$1,316,377	\$2,014,514	\$2,773,459	\$1,812,858
Sanitation and Waste Removal	\$2,055,676	\$826,793	\$753,766	\$1,931,955	\$1,092,634
Maintenance of General Buildings and Grounds	\$1,060,417	\$1,658,325	\$1,279,792	\$1,196,529	\$138,654
Sub-Total	\$9,591,946	\$3,801,495	\$4,048,072	\$5,901,943	\$3,044,146
Health and Welfare					
Health	\$795,097	\$142,052	\$171,704	\$4,222	\$118,535
Mental Health and Mental Retardation	\$1,843,034	\$831,172	\$1,308,343	\$3,928,962	\$1,616,332
Welfare/Social Services	\$1,869,875	\$2,094,189	\$1,863,840	\$5,199,090	\$1,217,419
Sub-Total	\$4,508,006	\$3,067,413	\$3,343,887	\$9,132,274	\$2,952,286
Education					
Instruction	\$23,626,063	\$21,266,141	\$10,601,630	\$20,275,252	\$8,108,521
Administration, Attendance, and Health	\$1,853,982	\$2,490,574	\$862,389	\$3,485,128	\$424,860
Pupil Transportation Services	\$1,426,583	\$597,060	\$476,961	\$758,697	\$323,492
Operation and Maintenance Services	\$3,586,400	\$2,673,793	\$1,863,742	\$2,597,607	\$906,886
School Food Services and Other Non-Instructional Operations	\$938,784	\$1,943,588	\$794,602	\$984,480	\$631,138
Contributions to Community Colleges	\$2,167	\$43,174	--	\$5,248	\$9,275
Sub-Total	\$31,433,979	\$29,014,330	\$14,599,324	\$28,106,412	\$10,404,172
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,385,872	\$1,075,440	\$661,283	\$2,288,612	\$592,675
Cultural Enrichment	\$57,793	\$501,805	--	\$225,298	\$52,350
Public Libraries	\$801,867	\$1,665,590	\$372,484	\$1,108,174	\$261,286
Sub-Total	\$4,245,532	\$3,242,835	\$1,033,767	\$3,622,084	\$906,311
Community Development					
Planning and Community Development	\$7,988,701	\$1,014,229	\$1,057,832	\$1,869,178	\$507,081
Environmental Management	--	\$442,400	--	\$10,000	\$66,899
Cooperative Extension Program	\$24,862	--	--	--	--
Sub-Total	\$8,013,563	\$1,456,629	\$1,057,832	\$1,879,178	\$573,980
Nondepartmental/1					
Sub-Total	--	--	\$537,058	--	--
Grand Total	\$81,317,407	\$52,015,745	\$32,461,751	\$73,190,182	\$21,499,668

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, 2005, 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 2005

[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	\$747,725	\$199,613	\$186,933	\$33,072	--
General and Financial Administration	\$16,063,187	\$2,165,947	\$3,205,036	\$806,532	\$7,683,914
Board of Elections	\$435,185	\$138,607	\$120,083	\$56,785	\$183,471
Sub-Total	\$17,246,097	\$2,504,167	\$3,512,052	\$896,389	\$7,867,385
Judicial Administration					
Courts	\$3,635,610	\$874,715	\$901,633	\$105,394	\$3,044,219
Commonwealth's Attorney	\$2,056,936	\$93,426	\$429,846	--	\$1,720,381
Sub-Total	\$5,692,546	\$968,141	\$1,331,479	\$105,394	\$4,764,600
Public Safety					
Law Enforcement and Traffic Control	\$24,434,487	\$6,183,574	\$4,626,180	\$883,378	\$15,678,591
Fire and Rescue Services	\$18,249,067	\$5,152,026	\$2,839,894	\$343,443	\$13,264,757
Correction and Detention	\$17,094,229	\$1,697,190	\$4,427,965	\$133,654	\$11,492,959
Inspections	\$2,490,212	\$502,033	\$268,647	\$73,809	\$702,049
Other Protection	\$2,935,145	\$4,453,432	\$244,596	\$682,571	\$344,195
Sub-Total	\$65,203,140	\$17,988,255	\$12,407,282	\$2,116,855	\$41,482,551
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$9,622,979	\$5,900,909	\$3,311,917	\$1,178,113	\$11,156,554
Sanitation and Waste Removal	\$8,687,349	\$2,122,142	\$1,119,921	\$763,201	\$5,239,599
Maintenance of General Buildings and Grounds	\$5,252,536	\$268,467	\$22,306	\$338,738	\$5,637,526
Sub-Total	\$23,562,864	\$8,291,518	\$4,454,144	\$2,280,052	\$22,033,679
Health and Welfare					
Health	\$3,159,311	\$309,759	\$151,230	\$222,677	\$775,181
Mental Health and Mental Retardation	\$22,224,268	\$2,950,374	\$2,224,413	\$1,059,026	\$11,520,545
Welfare/Social Services	\$27,245,696	\$6,751,565	\$6,492,234	\$829,701	\$21,111,372
Sub-Total	\$52,629,275	\$10,011,698	\$8,867,877	\$2,111,404	\$33,407,098
Education					
Instruction	\$152,027,059	\$32,117,740	\$27,728,062	\$4,419,474	\$59,560,338
Administration, Attendance, and Health	\$9,782,635	\$2,092,015	\$1,573,559	\$354,931	\$2,243,273
Pupil Transportation Services	\$9,335,537	\$1,618,392	\$700,671	--	\$3,765,035
Operation and Maintenance Services	\$19,949,268	\$3,464,042	\$4,350,645	\$403,292	\$8,032,545
School Food Services and Other Non-Instructional Operations	\$8,815,913	\$1,354,314	\$1,674,800	\$156,306	\$2,629,754
Contributions to Community Colleges	--	\$29,000	\$8,670	--	--
Sub-Total	\$199,910,412	\$40,675,503	\$36,036,407	\$5,334,003	\$76,230,945
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17,691,242	\$3,880,806	\$1,709,422	\$370,404	\$6,508,208
Cultural Enrichment	\$7,441,013	\$45,000	\$17,700	--	\$305,117
Public Libraries	\$2,918,361	\$560,997	\$644,034	\$82,064	\$1,522,805
Sub-Total	\$28,050,616	\$4,486,803	\$2,371,156	\$452,468	\$8,336,130
Community Development					
Planning and Community Development	\$22,628,878	\$1,547,572	\$1,015,189	\$543,379	\$6,818,017
Environmental Management	\$19,805	--	--	\$32,191	\$91,508
Cooperative Extension Program	\$113,337	--	--	--	\$25,650
Sub-Total	\$22,762,020	\$1,547,572	\$1,015,189	\$575,570	\$6,935,175
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$415,056,970	\$86,473,657	\$69,995,586	\$13,872,135	\$201,057,563

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, 2005, 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 2005

[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	\$442,730	\$203,916	\$40,424	\$668,795	\$1,453,133
General and Financial Administration	\$7,169,059	\$2,095,670	\$2,706,324	\$15,847,411	\$15,713,366
Board of Elections	\$243,911	\$136,171	\$88,827	\$451,884	\$646,660
Sub-Total	\$7,855,700	\$2,435,757	\$2,835,575	\$16,968,090	\$17,813,159
Judicial Administration					
Courts	\$688,356	\$295,017	\$1,050,607	\$3,732,591	\$5,729,114
Commonwealth's Attorney	\$253,032	\$80,174	\$444,641	\$2,587,845	\$5,181,565
Sub-Total	\$941,388	\$375,191	\$1,495,248	\$6,320,436	\$10,910,679
Public Safety					
Law Enforcement and Traffic Control	\$9,830,888	\$2,202,585	\$3,572,294	\$37,858,612	\$60,082,096
Fire and Rescue Services	\$2,514,792	\$1,553,670	\$2,414,372	\$27,517,279	\$37,730,051
Correction and Detention	\$3,048,597	\$301,546	\$2,565,444	\$20,966,058	\$38,363,534
Inspections	\$976,290	\$203,141	\$259,228	\$2,403,841	\$3,879,298
Other Protection	\$1,592,264	\$513,657	\$303,717	\$724,686	\$5,620,892
Sub-Total	\$17,962,831	\$4,774,599	\$9,115,055	\$89,470,476	\$145,675,871
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,268,604	\$590,548	\$3,078,000	\$17,798,380	\$32,712,186
Sanitation and Waste Removal	\$2,082,557	\$488,819	\$1,406,088	\$8,937,815	\$17,776,931
Maintenance of General Buildings and Grounds	\$444,525	\$765,114	\$453,568	\$6,567,870	\$15,922,496
Sub-Total	\$7,795,686	\$1,844,481	\$4,937,656	\$33,304,065	\$66,411,613
Health and Welfare					
Health	\$601,992	\$37,930	\$11,285	\$2,135,276	\$9,207,163
Mental Health and Mental Retardation	\$2,493,039	\$780,377	\$2,624,009	\$19,872,787	\$17,925,573
Welfare/Social Services	\$5,777,978	\$3,127,683	\$2,334,884	\$44,597,593	\$69,210,413
Sub-Total	\$8,873,009	\$3,945,990	\$4,970,178	\$66,605,656	\$96,343,149
Education					
Instruction	\$54,801,724	\$17,063,941	\$16,627,445	\$209,751,825	\$253,567,236
Administration, Attendance, and Health	\$4,254,999	\$1,568,586	\$2,931,087	\$17,339,198	\$11,051,134
Pupil Transportation Services	\$2,961,973	\$1,408,118	\$893,091	\$15,175,629	\$7,086,413
Operation and Maintenance Services	\$6,181,517	\$3,746,280	\$2,457,341	\$28,050,759	\$29,356,566
School Food Services and Other Non-Instructional Operations	\$1,909,967	\$754,730	\$989,893	\$11,494,349	\$22,716,152
Contributions to Community Colleges	--	\$12,832	\$12,970	--	\$6,000
Sub-Total	\$70,110,180	\$24,554,487	\$23,911,827	\$281,811,760	\$323,783,501
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,507,412	\$980,745	\$859,745	\$18,921,492	\$15,780,875
Cultural Enrichment	\$1,018,006	--	--	\$2,206,706	\$15,750,237
Public Libraries	\$1,520,770	\$508,550	\$469,761	\$4,125,908	\$7,054,496
Sub-Total	\$4,046,188	\$1,489,295	\$1,329,506	\$25,254,106	\$38,585,608
Community Development					
Planning and Community Development	\$1,855,338	\$122,511	\$3,198,318	\$21,760,485	\$18,624,400
Environmental Management	\$4,500	--	--	\$5,457	--
Cooperative Extension Program	\$177,432	--	\$9,210	\$232,116	--
Sub-Total	\$2,037,270	\$122,511	\$3,207,528	\$21,998,058	\$18,624,400
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$119,622,252	\$39,542,311	\$51,802,573	\$541,732,647	\$718,147,980

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, 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 2005

[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	\$20,152	\$271,061	\$68,058	\$641,099	\$71,378
General and Financial Administration	\$695,473	\$2,882,868	\$1,383,291	\$13,943,598	\$1,386,245
Board of Elections	\$59,211	\$311,346	\$109,512	\$430,530	\$86,018
Sub-Total	\$774,836	\$3,465,275	\$1,560,861	\$15,015,227	\$1,543,641
Judicial Administration					
Courts	\$270,285	\$2,196,983	\$180,184	\$3,980,546	\$809,859
Commonwealth's Attorney	\$19,841	\$942,425	--	\$1,865,705	\$258,421
Sub-Total	\$290,126	\$3,139,408	\$180,184	\$5,846,251	\$1,068,280
Public Safety					
Law Enforcement and Traffic Control	\$1,309,474	\$7,576,348	\$1,814,279	\$24,154,458	\$2,816,397
Fire and Rescue Services	\$282,728	\$5,618,910	\$1,987,543	\$20,185,940	\$1,093,483
Correction and Detention	\$291,048	\$7,695,477	\$327,970	\$16,305,397	\$794,981
Inspections	\$71,764	\$25,063	\$215,344	\$1,005,749	\$133,657
Other Protection	\$15,460	\$198,855	\$165,977	\$2,498,375	\$74,921
Sub-Total	\$1,970,474	\$21,114,653	\$4,511,113	\$64,149,919	\$4,913,439
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$924,300	\$4,296,640	\$1,179,371	\$6,734,117	\$2,151,281
Sanitation and Waste Removal	\$413,185	\$1,275,321	\$381,549	\$9,680,658	\$1,159,490
Maintenance of General Buildings and Grounds	\$254,346	\$3,357,079	\$167,366	\$6,379,112	\$371,202
Sub-Total	\$1,591,831	\$8,929,040	\$1,728,286	\$22,793,887	\$3,681,973
Health and Welfare					
Health	\$48,149	\$673,660	\$216,197	\$1,442,552	\$75,269
Mental Health and Mental Retardation	\$621,094	\$3,548,849	\$685,746	\$8,005,046	\$1,907,079
Welfare/Social Services	\$928,085	\$12,326,250	\$579,858	\$24,232,906	\$1,672,645
Sub-Total	\$1,597,328	\$16,548,759	\$1,481,801	\$33,680,504	\$3,654,993
Education					
Instruction	\$4,778,138	\$34,633,594	\$16,101,887	\$101,995,603	\$9,955,929
Administration, Attendance, and Health	\$332,303	\$3,246,181	\$1,402,510	\$5,887,460	\$816,229
Pupil Transportation Services	\$179,465	\$1,749,790	\$766,776	\$5,063,944	\$308,575
Operation and Maintenance Services	\$520,202	\$5,012,062	\$1,757,238	\$17,337,241	\$1,042,757
School Food Services and Other Non-Instructional Operations	\$262,025	\$2,225,051	\$347,177	\$6,602,049	\$522,041
Contributions to Community Colleges	\$5,027	\$6,032	--	--	\$7,314
Sub-Total	\$6,077,160	\$46,872,710	\$20,375,588	\$136,886,297	\$12,652,845
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$304,547	\$1,787,037	\$810,559	\$9,636,868	\$979,538
Cultural Enrichment	\$14,950	--	--	\$2,146,895	\$32,945
Public Libraries	\$65,708	\$871,104	\$568,714	\$1,873,538	\$528,629
Sub-Total	\$385,205	\$2,658,141	\$1,379,273	\$13,657,301	\$1,541,112
Community Development					
Planning and Community Development	\$1,846,565	\$882,372	\$627,235	\$4,426,335	\$495,767
Environmental Management	--	\$240,144	--	--	--
Cooperative Extension Program	--	\$21,091	--	--	--
Sub-Total	\$1,846,565	\$1,143,607	\$627,235	\$4,426,335	\$495,767
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$14,533,525	\$103,871,593	\$31,844,341	\$296,455,721	\$29,552,050

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, 2005, 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 2005

[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	\$2,173,745	\$728,486	\$313,279	\$186,590	\$437,669
General and Financial Administration	\$47,316,585	\$9,292,327	\$3,202,912	\$2,289,552	\$8,004,806
Board of Elections	\$1,489,524	\$352,039	\$177,596	\$85,491	\$205,029
Sub-Total	\$50,979,854	\$10,372,852	\$3,693,787	\$2,561,633	\$8,647,504
Judicial Administration					
Courts	\$10,628,960	\$3,345,981	\$1,094,405	\$899,808	\$3,601,356
Commonwealth's Attorney	\$4,940,391	\$1,486,491	\$328,432	\$351,691	\$1,814,015
Sub-Total	\$15,569,351	\$4,832,472	\$1,422,837	\$1,251,499	\$5,415,371
Public Safety					
Law Enforcement and Traffic Control	\$69,734,818	\$16,799,261	\$6,035,906	\$4,287,640	\$11,883,049
Fire and Rescue Services	\$37,442,118	\$16,533,771	\$5,220,984	\$1,903,961	\$12,026,378
Correction and Detention	\$26,032,661	\$11,292,159	\$831,709	\$1,956,165	\$5,934,289
Inspections	\$3,324,321	\$727,962	\$457,650	\$299,017	\$1,893,718
Other Protection	\$1,633,531	\$4,690,144	\$715,960	\$167,552	\$803,730
Sub-Total	\$138,167,449	\$50,043,297	\$13,262,209	\$8,614,335	\$32,541,164
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$30,165,244	\$8,325,746	\$4,858,659	\$3,726,889	\$4,049,207
Sanitation and Waste Removal	\$12,590,463	\$8,563,154	\$4,222,883	\$2,557,525	\$3,009,304
Maintenance of General Buildings and Grounds	\$16,086,393	\$9,196,917	\$1,259,004	\$2,636,390	\$2,017,016
Sub-Total	\$58,842,100	\$26,085,817	\$10,340,546	\$8,920,804	\$9,075,527
Health and Welfare					
Health	\$7,545,074	\$1,149,811	\$237,210	\$214,447	\$4,644,740
Mental Health and Mental Retardation	\$29,938,577	\$13,436,957	\$2,981,694	\$6,026,410	\$7,026,839
Welfare/Social Services	\$86,598,657	\$32,561,362	\$1,586,574	\$3,987,039	\$11,660,761
Sub-Total	\$124,082,308	\$47,148,130	\$4,805,478	\$10,227,896	\$23,332,340
Education					
Instruction	\$223,347,861	\$103,668,149	\$27,142,663	\$20,835,424	\$83,619,381
Administration, Attendance, and Health	\$15,212,797	\$5,362,635	\$1,231,116	\$1,469,939	\$6,071,322
Pupil Transportation Services	\$10,748,707	\$5,602,079	\$1,007,797	\$862,212	\$6,114,807
Operation and Maintenance Services	\$35,637,091	\$14,031,464	\$2,515,028	\$1,811,491	\$11,194,895
School Food Services and Other Non-Instructional Operations	\$11,363,736	\$5,246,328	\$1,513,985	\$872,372	\$4,517,877
Contributions to Community Colleges	--	--	--	\$4,000	--
Sub-Total	\$296,310,192	\$133,910,655	\$33,410,589	\$25,855,438	\$111,518,282
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6,934,695	\$3,315,881	\$3,876,809	\$1,822,789	\$4,869,795
Cultural Enrichment	\$14,633,823	\$350,932	\$244,647	\$40,499	\$1,621
Public Libraries	\$5,245,122	\$2,372,481	\$893,464	\$981,570	\$1,357,471
Sub-Total	\$26,813,640	\$6,039,294	\$5,014,920	\$2,844,858	\$6,228,887
Community Development					
Planning and Community Development	\$7,883,976	\$32,242,744	\$421,933	\$1,435,218	\$5,175,006
Environmental Management	\$778,499	\$160,637	--	\$112,204	--
Cooperative Extension Program	--	\$49,823	\$14,157	--	\$63,686
Sub-Total	\$8,662,475	\$32,453,204	\$436,090	\$1,547,422	\$5,238,692
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$719,427,369	\$310,885,721	\$72,386,456	\$61,823,885	\$201,997,767

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, 2005, 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 2005

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$1,071,326	\$141,909	\$216,902	\$118,023
General and Financial Administration	\$29,887,581	\$2,092,168	\$1,829,593	\$2,523,119
Board of Elections	\$1,072,570	\$89,514	\$102,320	\$113,726
Sub-Total	\$32,031,477	\$2,323,591	\$2,148,815	\$2,754,868
Judicial Administration				
Courts	\$5,473,195	\$791,293	\$308,361	\$1,050,105
Commonwealth's Attorney	\$7,218,460	\$348,288	--	\$566,182
Sub-Total	\$12,691,655	\$1,139,581	\$308,361	\$1,616,287
Public Safety				
Law Enforcement and Traffic Control	\$79,168,581	\$3,532,962	\$3,537,417	\$5,548,751
Fire and Rescue Services	\$40,789,927	\$2,024,853	\$2,575,626	\$3,090,461
Correction and Detention	\$27,160,606	\$1,971,726	\$1,653,518	\$4,784,570
Inspections	\$1,510,390	\$296,890	\$373,616	\$516,125
Other Protection	\$4,620,335	\$753,494	\$22,732	\$1,134,605
Sub-Total	\$153,249,839	\$8,579,925	\$8,162,909	\$15,074,512
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$40,969,910	\$2,992,657	\$1,677,412	\$3,472,968
Sanitation and Waste Removal	\$25,717,602	\$2,188,300	\$768,363	\$920,935
Maintenance of General Buildings and Grounds	\$31,572,727	\$1,184,071	\$1,264,091	\$1,360,175
Sub-Total	\$98,260,239	\$6,365,028	\$3,709,866	\$5,754,078
Health and Welfare				
Health	\$2,375,860	\$184,870	\$219,578	\$199,700
Mental Health and Mental Retardation	\$34,386,143	\$3,777,417	\$1,286,394	\$2,009,476
Welfare/Social Services	\$52,981,961	\$2,579,748	\$1,641,001	\$6,315,264
Sub-Total	\$89,743,964	\$6,542,035	\$3,146,973	\$8,524,440
Education				
Instruction	\$497,800,581	\$20,266,766	\$5,542,105	\$32,842,545
Administration, Attendance, and Health	\$18,982,883	\$1,646,687	\$450,313	\$2,194,666
Pupil Transportation Services	\$24,052,995	\$758,370	\$486,747	\$1,113,985
Operation and Maintenance Services	\$74,630,511	\$3,289,329	\$754,986	\$1,781,504
School Food Services and Other Non-Instructional Operations	\$21,859,248	\$918,723	\$248,346	\$1,309,742
Contributions to Community Colleges	\$6,000	\$14,900	--	\$156,300
Sub-Total	\$637,332,218	\$26,894,775	\$7,482,497	\$39,398,742
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$22,943,007	\$1,456,743	\$1,264,560	\$2,022,113
Cultural Enrichment	\$8,143,671	\$79,035	\$135,901	\$56,926
Public Libraries	\$16,327,272	\$865,696	\$905,806	\$510,702
Sub-Total	\$47,413,950	\$2,401,474	\$2,306,267	\$2,589,741
Community Development				
Planning and Community Development	\$55,779,705	\$483,815	\$4,718,849	\$2,404,497
Environmental Management	\$9,633	\$349,611	--	\$90,516
Cooperative Extension Program	\$257,540	--	--	--
Sub-Total	\$56,046,878	\$833,426	\$4,718,849	\$2,495,013
Nondepartmental/ ¹				
Sub-Total	--	--	--	--
Grand Total	\$1,126,770,220	\$55,079,835	\$31,984,537	\$78,207,681

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, 2005, 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 2005

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$5.12	\$5.86	\$5.36
General and Financial Administration	\$82.94	\$118.23	\$94.19
Board of Elections	\$4.07	\$4.81	\$4.30
Sub-Total	\$92.13	\$128.90	\$103.85
Judicial Administration			
Courts	\$30.71	\$37.17	\$32.77
Commonwealth's Attorney	\$9.70	\$17.27	\$12.11
Sub-Total	\$40.41	\$54.43	\$44.88
Public Safety			
Law Enforcement and Traffic Control	\$130.84	\$227.90	\$161.79
Fire and Rescue Services	\$99.91	\$152.29	\$116.61
Correction and Detention	\$73.37	\$114.71	\$86.55
Inspections	\$14.88	\$15.14	\$14.96
Other Protection	\$18.59	\$18.62	\$18.60
Sub-Total	\$337.60	\$528.66	\$398.51
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$21.86	\$121.10	\$53.50
Sanitation and Waste Removal	\$50.92	\$71.07	\$57.34
Maintenance of General Buildings and Grounds	\$32.81	\$58.21	\$40.91
Sub-Total	\$105.59	\$250.37	\$151.75
Health and Welfare			
Health	\$25.39	\$21.86	\$24.27
Mental Health and Mental Retardation	\$90.12	\$116.23	\$98.45
Welfare/Social Services	\$156.56	\$234.21	\$181.32
Sub-Total	\$272.08	\$372.30	\$304.03
Education			
Instruction	\$1,133.10	\$1,112.04	\$1,126.38
Administration, Attendance, and Health	\$64.74	\$67.94	\$65.76
Pupil Transportation Services	\$86.44	\$56.06	\$76.75
Operation and Maintenance Services	\$150.36	\$149.86	\$150.20
School Food Services and Other Non-Instructional Operations	\$58.38	\$58.49	\$58.42
Contributions to Community Colleges	\$0.71	\$0.22	\$0.55
Sub-Total	\$1,493.73	\$1,444.61	\$1,478.07
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$44.43	\$76.94	\$54.80
Cultural Enrichment	\$3.33	\$24.12	\$9.95
Public Libraries	\$28.32	\$30.94	\$29.16
Sub-Total	\$76.08	\$132.00	\$93.91
Community Development			
Planning and Community Development	\$71.78	\$104.03	\$82.06
Environmental Management	\$3.13	\$1.40	\$2.58
Cooperative Extension Program	\$1.55	\$0.58	\$1.24
Sub-Total	\$76.46	\$106.02	\$85.88
Nondepartmental/ ¹			
Sub-Total	\$2.04	\$0.23	\$1.46
Grand Total	\$2,496.12	\$3,017.51	\$2,662.36

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	\$7.73	\$4.61	\$5.77	\$23.71	\$5.52
General and Financial Administration	\$57.80	\$60.73	\$81.06	\$64.98	\$36.38
Board of Elections	\$4.95	\$5.29	\$1.88	\$6.35	\$4.40
Sub-Total	\$70.47	\$70.63	\$88.72	\$95.03	\$46.29
Judicial Administration					
Courts	\$21.79	\$25.48	\$37.30	\$27.26	\$27.66
Commonwealth's Attorney	\$7.14	\$7.54	\$17.03	\$14.21	\$20.51
Sub-Total	\$28.93	\$33.02	\$54.33	\$41.46	\$48.17
Public Safety					
Law Enforcement and Traffic Control	\$40.03	\$97.47	\$81.08	\$96.22	\$75.43
Fire and Rescue Services	\$59.98	\$70.44	\$37.12	\$13.41	\$33.86
Correction and Detention	\$46.72	\$66.11	\$86.05	\$111.95	\$47.46
Inspections	\$4.31	\$10.93	\$7.98	\$10.31	\$4.69
Other Protection	\$22.94	\$33.95	\$36.99	\$5.50	\$46.07
Sub-Total	\$173.98	\$278.90	\$249.21	\$237.39	\$207.52
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$4.50	\$26.21	--	\$0.31	\$0.49
Sanitation and Waste Removal	\$99.15	\$4.03	\$107.04	\$15.92	\$35.94
Maintenance of General Buildings and Grounds	\$23.33	\$1.69	\$45.90	\$32.08	\$23.79
Sub-Total	\$126.98	\$31.93	\$152.94	\$48.31	\$60.22
Health and Welfare					
Health	\$11.69	\$8.27	\$7.84	\$7.97	\$8.51
Mental Health and Mental Retardation	\$117.76	\$76.33	\$209.62	\$139.42	\$78.92
Welfare/Social Services	\$172.07	\$183.91	\$181.70	\$97.82	\$98.53
Sub-Total	\$301.52	\$268.51	\$399.16	\$245.21	\$185.96
Education					
Instruction	\$913.42	\$1,040.90	\$1,096.44	\$857.33	\$907.07
Administration, Attendance, and Health	\$58.25	\$80.19	\$106.94	\$69.45	\$51.36
Pupil Transportation Services	\$69.86	\$99.47	\$95.75	\$69.75	\$67.89
Operation and Maintenance Services	\$125.88	\$121.31	\$186.18	\$111.46	\$116.16
School Food Services and Other Non-Instructional Operations	\$54.34	\$41.56	\$71.64	\$51.28	\$48.79
Contributions to Community Colleges	\$6.29	\$0.25	\$0.55	\$0.08	\$0.03
Sub-Total	\$1,228.03	\$1,383.68	\$1,557.50	\$1,159.34	\$1,191.29
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.94	\$22.14	\$52.78	\$13.09	\$10.77
Cultural Enrichment	\$1.97	\$5.50	\$0.64	--	--
Public Libraries	\$9.63	\$32.46	\$11.70	\$14.73	\$22.95
Sub-Total	\$25.53	\$60.10	\$65.12	\$27.83	\$33.72
Community Development					
Planning and Community Development	\$18.81	\$187.63	\$19.05	\$19.69	\$11.10
Environmental Management	\$6.18	\$0.87	\$0.15	\$5.88	\$0.32
Cooperative Extension Program	\$2.81	\$1.69	\$1.75	\$1.12	\$2.17
Sub-Total	\$27.81	\$190.19	\$20.95	\$26.70	\$13.59
Nondepartmental/ ¹					
Sub-Total	--	--	\$0.66	--	--
Grand Total	\$1,983.25	\$2,316.96	\$2,588.59	\$1,881.27	\$1,786.75

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$9.92	\$4.72	\$3.68	\$19.68	\$3.68
General and Financial Administration	\$63.21	\$144.18	\$40.90	\$173.93	\$32.93
Board of Elections	\$8.08	\$5.30	\$2.70	\$2.89	\$2.92
Sub-Total	\$81.22	\$154.20	\$47.28	\$196.50	\$39.53
Judicial Administration					
Courts	\$32.46	\$52.61	\$11.21	\$52.45	\$26.32
Commonwealth's Attorney	\$13.42	\$19.45	\$7.65	\$17.47	\$7.99
Sub-Total	\$45.89	\$72.05	\$18.86	\$69.92	\$34.31
Public Safety					
Law Enforcement and Traffic Control	\$156.51	\$252.37	\$59.15	\$169.94	\$86.91
Fire and Rescue Services	\$13.79	\$197.99	\$57.28	\$126.53	\$47.57
Correction and Detention	\$22.07	\$144.90	\$53.81	\$12.79	\$46.19
Inspections	\$4.05	\$19.51	\$6.25	\$14.33	\$7.07
Other Protection	\$7.41	\$51.86	\$19.63	\$51.46	\$1.09
Sub-Total	\$203.83	\$666.63	\$196.12	\$375.05	\$188.82
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$144.04	\$2.41	--	--
Sanitation and Waste Removal	\$68.79	\$64.00	\$18.95	\$171.88	\$83.37
Maintenance of General Buildings and Grounds	\$23.76	\$56.42	\$15.89	\$49.57	\$17.12
Sub-Total	\$92.55	\$264.46	\$37.24	\$221.45	\$100.49
Health and Welfare					
Health	\$7.67	\$137.08	\$6.78	\$13.81	\$7.27
Mental Health and Mental Retardation	\$64.41	\$120.33	\$70.07	\$163.01	\$38.44
Welfare/Social Services	\$108.04	\$389.65	\$142.01	\$112.32	\$163.84
Sub-Total	\$180.12	\$647.06	\$218.86	\$289.13	\$209.56
Education					
Instruction	\$969.30	\$1,231.54	\$1,015.37	\$1,386.75	\$897.77
Administration, Attendance, and Health	\$55.23	\$99.47	\$46.61	\$85.08	\$38.29
Pupil Transportation Services	\$79.25	\$46.01	\$69.49	\$165.48	\$93.86
Operation and Maintenance Services	\$108.77	\$126.82	\$99.58	\$223.20	\$114.56
School Food Services and Other Non-Instructional Operations	\$55.67	\$87.60	\$46.41	\$97.55	\$61.39
Contributions to Community Colleges	\$0.03	\$0.15	\$0.07	\$0.78	\$1.22
Sub-Total	\$1,268.24	\$1,591.60	\$1,277.53	\$1,958.83	\$1,207.09
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.30	\$160.32	\$17.06	\$87.99	\$19.72
Cultural Enrichment	--	\$14.78	\$1.37	--	\$1.75
Public Libraries	\$11.14	\$72.10	\$15.42	\$52.30	\$21.16
Sub-Total	\$26.44	\$247.20	\$33.85	\$140.29	\$42.63
Community Development					
Planning and Community Development	\$4.51	\$84.80	\$15.42	\$132.84	\$74.83
Environmental Management	\$3.22	--	\$1.24	\$17.20	\$4.55
Cooperative Extension Program	\$2.91	--	\$1.40	\$6.07	\$1.64
Sub-Total	\$10.64	\$84.80	\$18.05	\$156.11	\$81.02
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,908.93	\$3,728.00	\$1,847.79	\$3,407.28	\$1,903.44

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$4.62	\$4.98	\$8.68	\$13.84	\$4.89
General and Financial Administration	\$78.40	\$58.43	\$49.32	\$52.02	\$54.36
Board of Elections	\$8.85	\$5.96	\$5.41	\$2.00	\$5.53
Sub-Total	\$91.86	\$69.37	\$63.41	\$67.87	\$64.77
Judicial Administration					
Courts	\$57.22	\$29.74	\$24.28	\$30.44	\$28.92
Commonwealth's Attorney	\$13.22	\$12.44	\$13.68	\$15.55	\$7.30
Sub-Total	\$70.44	\$42.18	\$37.96	\$45.98	\$36.23
Public Safety					
Law Enforcement and Traffic Control	\$109.85	\$91.77	\$75.16	\$69.96	\$81.93
Fire and Rescue Services	\$15.14	\$48.29	\$23.00	\$23.04	\$15.32
Correction and Detention	\$36.49	\$36.67	\$65.71	\$59.10	\$84.34
Inspections	\$7.08	\$8.14	\$5.92	\$4.00	\$5.32
Other Protection	\$21.96	\$32.23	\$5.99	\$20.01	\$5.87
Sub-Total	\$190.52	\$217.10	\$175.77	\$176.11	\$192.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.16	--	\$1.32	\$110.81	\$0.22
Sanitation and Waste Removal	\$166.35	\$27.90	\$37.16	\$93.90	\$44.59
Maintenance of General Buildings and Grounds	\$25.67	\$25.71	\$20.80	\$36.09	\$17.47
Sub-Total	\$192.19	\$53.60	\$59.27	\$240.80	\$62.28
Health and Welfare					
Health	\$9.74	\$8.75	\$6.27	\$9.79	\$5.40
Mental Health and Mental Retardation	\$108.99	\$34.19	\$99.78	\$164.94	\$45.25
Welfare/Social Services	\$111.26	\$93.39	\$121.79	\$294.28	\$135.49
Sub-Total	\$229.99	\$136.33	\$227.84	\$469.00	\$186.13
Education					
Instruction	\$794.54	\$964.15	\$866.93	\$898.39	\$899.61
Administration, Attendance, and Health	\$67.19	\$48.10	\$37.77	\$40.75	\$50.98
Pupil Transportation Services	\$85.43	\$79.64	\$88.66	\$129.04	\$96.87
Operation and Maintenance Services	\$198.39	\$140.27	\$113.39	\$140.78	\$114.26
School Food Services and Other Non-Instructional Operations	\$51.18	\$55.97	\$54.55	\$64.11	\$51.44
Contributions to Community Colleges	\$1.14	\$0.18	\$0.28	\$2.66	\$2.76
Sub-Total	\$1,197.85	\$1,288.32	\$1,161.58	\$1,275.74	\$1,215.92
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.96	\$30.41	\$1.80	\$19.13	\$5.54
Cultural Enrichment	--	\$1.51	\$1.66	--	\$0.25
Public Libraries	\$18.80	\$20.32	\$13.67	\$16.78	\$7.73
Sub-Total	\$24.76	\$52.24	\$17.13	\$35.91	\$13.51
Community Development					
Planning and Community Development	\$26.37	\$34.47	\$12.17	\$109.31	\$8.94
Environmental Management	\$1.24	\$0.51	\$0.93	\$3.60	\$0.37
Cooperative Extension Program	\$6.44	\$1.97	\$3.22	\$1.99	\$1.76
Sub-Total	\$34.05	\$36.95	\$16.32	\$114.90	\$11.08
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,031.66	\$1,896.09	\$1,759.28	\$2,426.30	\$1,782.69

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$1.52	\$5.23	\$10.23	\$9.99	\$5.99
General and Financial Administration	\$49.44	\$78.80	\$33.12	\$218.11	\$68.89
Board of Elections	\$2.68	\$4.73	\$5.28	\$9.12	\$2.22
Sub-Total	\$53.64	\$88.76	\$48.63	\$237.22	\$77.10
Judicial Administration					
Courts	\$23.60	\$14.22	\$25.90	\$53.31	\$33.19
Commonwealth's Attorney	\$9.72	\$6.57	\$9.67	\$13.50	\$12.29
Sub-Total	\$33.32	\$20.79	\$35.58	\$66.81	\$45.48
Public Safety					
Law Enforcement and Traffic Control	\$57.40	\$101.88	\$40.36	\$93.92	\$101.19
Fire and Rescue Services	\$17.87	\$63.24	\$36.42	\$19.06	\$29.13
Correction and Detention	\$75.95	\$84.04	\$52.15	\$81.77	\$90.06
Inspections	\$4.68	\$13.10	\$4.17	\$16.16	\$0.94
Other Protection	\$21.80	\$27.35	\$15.71	\$31.52	\$4.85
Sub-Total	\$177.69	\$289.60	\$148.81	\$242.43	\$226.16
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.40	\$23.25	--	--	--
Sanitation and Waste Removal	\$37.50	\$55.49	\$18.80	\$33.29	\$44.58
Maintenance of General Buildings and Grounds	\$19.63	\$39.27	\$20.63	\$86.03	\$20.82
Sub-Total	\$57.53	\$118.01	\$39.42	\$119.32	\$65.40
Health and Welfare					
Health	\$6.81	\$14.41	\$9.86	\$10.94	\$6.67
Mental Health and Mental Retardation	\$77.13	\$90.59	\$212.14	\$13.72	\$170.05
Welfare/Social Services	\$172.35	\$117.26	\$103.29	\$160.08	\$365.20
Sub-Total	\$256.30	\$222.26	\$325.29	\$184.73	\$541.93
Education					
Instruction	\$994.19	\$992.12	\$857.81	\$1,133.25	\$1,015.75
Administration, Attendance, and Health	\$50.95	\$45.79	\$40.67	\$95.81	\$66.32
Pupil Transportation Services	\$71.37	\$96.78	\$75.87	\$118.95	\$117.16
Operation and Maintenance Services	\$119.68	\$106.29	\$98.54	\$214.36	\$189.77
School Food Services and Other Non-Instructional Operations	\$62.37	\$55.00	\$56.44	\$70.67	\$70.48
Contributions to Community Colleges	--	\$0.95	\$1.07	\$0.15	\$0.22
Sub-Total	\$1,298.57	\$1,296.93	\$1,130.40	\$1,633.19	\$1,459.71
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.52	\$11.14	\$12.59	\$45.93	\$0.94
Cultural Enrichment	\$0.08	--	--	\$3.45	\$2.56
Public Libraries	\$16.78	\$7.35	\$7.43	\$8.65	\$18.60
Sub-Total	\$32.37	\$18.48	\$20.02	\$58.03	\$22.10
Community Development					
Planning and Community Development	\$25.79	\$40.12	\$34.04	\$40.70	\$4.25
Environmental Management	\$0.20	\$1.39	\$0.28	\$1.07	\$7.27
Cooperative Extension Program	\$1.19	\$2.44	\$2.94	\$5.66	\$2.01
Sub-Total	\$27.18	\$43.94	\$37.26	\$47.43	\$13.53
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,936.59	\$2,098.78	\$1,785.41	\$2,589.15	\$2,451.41

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	\$2.03	\$6.25	\$11.31	\$5.45	\$7.41
General and Financial Administration	\$81.37	\$98.36	\$113.19	\$62.38	\$88.51
Board of Elections	\$3.96	\$5.48	\$6.21	\$3.20	\$13.93
Sub-Total	\$87.36	\$110.10	\$130.71	\$71.02	\$109.85
Judicial Administration					
Courts	\$32.27	\$14.38	\$39.43	\$35.65	\$41.18
Commonwealth's Attorney	\$10.88	\$15.02	\$15.19	\$13.22	\$8.66
Sub-Total	\$43.15	\$29.41	\$54.62	\$48.86	\$49.84
Public Safety					
Law Enforcement and Traffic Control	\$166.28	\$104.47	\$89.60	\$104.69	\$79.14
Fire and Rescue Services	\$137.19	\$34.89	\$8.86	\$29.51	\$39.82
Correction and Detention	\$105.80	\$56.36	\$6.27	\$54.85	\$146.95
Inspections	\$17.22	\$15.04	\$9.38	\$20.15	\$8.23
Other Protection	\$8.47	\$5.72	\$64.48	\$39.03	\$13.13
Sub-Total	\$434.96	\$216.50	\$178.61	\$248.22	\$287.27
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$20.97	--	--	--	--
Sanitation and Waste Removal	\$23.43	\$24.42	\$57.30	\$70.09	\$51.18
Maintenance of General Buildings and Grounds	\$18.35	\$52.35	\$15.84	\$22.89	\$44.23
Sub-Total	\$62.74	\$76.76	\$73.14	\$92.98	\$95.41
Health and Welfare					
Health	\$8.49	\$12.63	\$3.34	\$6.70	\$8.26
Mental Health and Mental Retardation	\$94.93	\$45.26	\$45.44	\$93.64	\$85.28
Welfare/Social Services	\$88.53	\$147.38	\$206.53	\$249.55	\$173.31
Sub-Total	\$191.95	\$205.27	\$255.30	\$349.90	\$266.85
Education					
Instruction	\$1,116.74	\$970.59	\$860.22	\$1,008.75	\$1,028.74
Administration, Attendance, and Health	\$56.56	\$87.15	\$64.72	\$51.04	\$92.04
Pupil Transportation Services	\$76.27	\$65.20	\$56.20	\$62.87	\$139.91
Operation and Maintenance Services	\$170.36	\$111.72	\$100.94	\$120.81	\$173.31
School Food Services and Other Non-Instructional Operations	\$47.91	\$46.87	\$49.77	\$56.96	\$65.00
Contributions to Community Colleges	--	\$5.96	\$0.05	\$0.19	\$0.25
Sub-Total	\$1,467.85	\$1,287.49	\$1,131.91	\$1,300.61	\$1,499.25
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$25.55	\$45.58	--	\$8.77	\$2.98
Cultural Enrichment	\$0.38	\$0.07	--	--	--
Public Libraries	\$26.31	\$16.74	\$28.65	\$18.91	\$8.02
Sub-Total	\$52.24	\$62.39	\$28.65	\$27.68	\$10.99
Community Development					
Planning and Community Development	\$46.03	\$41.50	\$7.76	\$21.30	\$31.97
Environmental Management	--	\$1.60	\$11.43	\$0.94	\$0.64
Cooperative Extension Program	\$1.10	\$5.30	\$5.56	\$3.28	\$5.93
Sub-Total	\$47.12	\$48.40	\$24.75	\$25.52	\$38.54
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,387.37	\$2,036.32	\$1,877.67	\$2,164.81	\$2,357.98

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$27.25	\$3.70	\$41.11	\$3.89	\$7.43
General and Financial Administration	\$48.57	\$64.57	\$83.22	\$106.85	\$127.99
Board of Elections	\$2.21	\$3.92	\$1.53	\$4.28	\$5.41
Sub-Total	\$78.03	\$72.19	\$125.86	\$115.02	\$140.84
Judicial Administration					
Courts	\$47.65	\$25.72	\$32.79	\$30.80	\$46.26
Commonwealth's Attorney	\$13.62	\$5.96	\$17.70	\$2.33	\$11.65
Sub-Total	\$61.27	\$31.68	\$50.49	\$33.13	\$57.91
Public Safety					
Law Enforcement and Traffic Control	\$58.33	\$89.33	\$77.63	\$195.03	\$112.27
Fire and Rescue Services	\$12.04	\$58.75	\$43.80	\$170.97	\$70.47
Correction and Detention	\$71.21	\$50.95	\$158.96	\$62.37	\$49.67
Inspections	\$7.52	\$9.08	\$14.50	\$14.25	\$19.90
Other Protection	\$106.05	\$16.00	\$9.50	\$12.30	\$20.35
Sub-Total	\$255.15	\$224.11	\$304.39	\$454.91	\$272.66
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$59.95	\$1.30	--	\$20.92	--
Sanitation and Waste Removal	\$93.49	\$65.97	\$99.70	\$76.57	\$147.08
Maintenance of General Buildings and Grounds	\$21.00	\$44.18	\$22.94	\$37.74	\$115.50
Sub-Total	\$174.44	\$111.45	\$122.64	\$135.23	\$262.58
Health and Welfare					
Health	\$13.22	\$7.22	\$10.06	\$65.77	\$6.49
Mental Health and Mental Retardation	\$136.72	\$53.37	\$95.39	\$116.62	\$93.26
Welfare/Social Services	\$260.80	\$115.30	\$163.64	\$219.09	\$115.87
Sub-Total	\$410.74	\$175.89	\$269.09	\$401.49	\$215.63
Education					
Instruction	\$942.73	\$1,063.81	\$989.71	\$1,407.33	\$1,298.86
Administration, Attendance, and Health	\$72.15	\$46.41	\$69.51	\$63.09	\$55.04
Pupil Transportation Services	\$111.64	\$94.79	\$104.65	\$79.78	\$90.56
Operation and Maintenance Services	\$150.03	\$143.06	\$122.53	\$204.42	\$124.29
School Food Services and Other Non-Instructional Operations	\$85.87	\$55.69	\$53.21	\$55.62	\$57.94
Contributions to Community Colleges	\$5.46	\$0.21	\$0.55	\$0.15	\$0.72
Sub-Total	\$1,367.88	\$1,403.98	\$1,340.16	\$1,810.39	\$1,627.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$5.96	\$9.67	\$17.98	\$74.04	\$34.84
Cultural Enrichment	--	--	\$1.27	\$7.73	--
Public Libraries	\$27.03	\$12.03	\$11.74	\$32.77	\$27.37
Sub-Total	\$32.99	\$21.69	\$30.99	\$114.55	\$62.21
Community Development					
Planning and Community Development	\$143.42	\$112.20	\$0.98	\$111.92	\$59.40
Environmental Management	--	\$0.60	\$1.25	\$6.71	\$6.04
Cooperative Extension Program	\$4.00	\$1.83	\$2.66	\$0.06	\$1.84
Sub-Total	\$147.42	\$114.63	\$4.89	\$118.69	\$67.28
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,527.92	\$2,155.61	\$2,248.52	\$3,183.39	\$2,706.50

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$3.01	\$5.45	\$6.72	\$5.24	\$5.12
General and Financial Administration	\$68.24	\$51.59	\$39.92	\$76.77	\$64.98
Board of Elections	\$6.42	\$4.26	\$3.20	\$1.85	\$5.60
Sub-Total	\$77.67	\$61.31	\$49.83	\$83.86	\$75.71
Judicial Administration					
Courts	\$13.49	\$49.10	\$31.55	\$28.31	\$34.38
Commonwealth's Attorney	\$14.59	\$9.45	\$11.09	\$12.92	\$9.82
Sub-Total	\$28.08	\$58.56	\$42.64	\$41.23	\$44.20
Public Safety					
Law Enforcement and Traffic Control	\$64.38	\$37.19	\$60.75	\$99.99	\$74.81
Fire and Rescue Services	\$62.08	\$25.93	--	\$80.42	\$28.79
Correction and Detention	\$49.01	\$50.84	\$42.37	\$59.30	\$65.44
Inspections	\$8.63	\$7.42	\$6.72	\$12.41	\$9.46
Other Protection	\$22.23	\$32.09	\$59.36	\$10.10	\$39.04
Sub-Total	\$206.33	\$153.47	\$169.20	\$262.21	\$217.54
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$1.47	\$4.63	--
Sanitation and Waste Removal	\$78.81	\$19.41	\$20.84	\$95.53	\$3.59
Maintenance of General Buildings and Grounds	\$28.73	\$30.73	\$19.58	\$17.58	\$17.41
Sub-Total	\$107.54	\$50.14	\$41.89	\$117.75	\$21.00
Health and Welfare					
Health	\$9.53	\$9.00	\$5.06	\$4.61	\$7.38
Mental Health and Mental Retardation	\$120.17	\$35.99	\$40.19	\$33.68	\$100.99
Welfare/Social Services	\$114.64	\$166.29	\$144.18	\$95.96	\$113.98
Sub-Total	\$244.34	\$211.28	\$189.44	\$134.24	\$222.34
Education					
Instruction	\$744.86	\$905.05	\$902.37	\$1,179.57	\$937.29
Administration, Attendance, and Health	\$43.24	\$38.92	\$34.64	\$75.64	\$55.85
Pupil Transportation Services	\$90.65	\$76.37	\$96.20	\$101.02	\$69.66
Operation and Maintenance Services	\$119.09	\$111.30	\$116.59	\$144.38	\$122.43
School Food Services and Other Non-Instructional Operations	\$49.62	\$46.86	\$63.94	\$51.39	\$56.23
Contributions to Community Colleges	\$0.29	\$0.67	\$0.34	\$6.69	\$0.39
Sub-Total	\$1,047.75	\$1,179.16	\$1,214.09	\$1,558.69	\$1,241.85
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.72	\$21.61	\$22.73	\$53.90	\$32.24
Cultural Enrichment	\$0.19	\$0.04	--	--	\$3.90
Public Libraries	\$17.24	\$9.20	\$10.73	\$20.64	\$2.07
Sub-Total	\$20.15	\$30.85	\$33.47	\$74.53	\$38.21
Community Development					
Planning and Community Development	\$9.29	\$11.79	\$30.56	\$29.12	\$16.10
Environmental Management	\$0.78	\$0.22	\$2.65	\$2.66	\$0.49
Cooperative Extension Program	\$4.81	\$2.31	\$1.39	\$2.27	\$2.74
Sub-Total	\$14.88	\$14.33	\$34.60	\$34.05	\$19.34
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,746.73	\$1,759.09	\$1,775.15	\$2,306.56	\$1,880.19

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greenville County
General Government Administration					
Legislative	\$4.85	\$25.91	\$3.16	\$3.76	\$8.88
General and Financial Administration	\$77.11	\$95.50	\$34.53	\$58.75	\$39.85
Board of Elections	\$3.97	\$5.82	\$1.77	\$5.11	\$6.71
Sub-Total	\$85.94	\$127.23	\$39.46	\$67.63	\$55.44
Judicial Administration					
Courts	\$40.65	\$45.57	\$34.41	\$36.94	\$52.89
Commonwealth's Attorney	\$12.40	\$16.08	\$13.56	\$9.35	\$34.05
Sub-Total	\$53.05	\$61.65	\$47.97	\$46.28	\$86.95
Public Safety					
Law Enforcement and Traffic Control	\$95.75	\$61.45	\$64.05	\$106.95	\$94.52
Fire and Rescue Services	\$45.31	\$78.47	\$18.92	\$33.13	\$13.41
Correction and Detention	\$60.15	\$48.65	\$60.86	\$52.85	\$89.74
Inspections	\$17.74	\$21.93	\$5.77	\$13.87	\$13.20
Other Protection	\$8.42	\$26.33	\$21.86	\$8.72	\$59.28
Sub-Total	\$227.37	\$236.83	\$171.47	\$215.52	\$270.15
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$7.87	\$13.00	--	--	\$1.51
Sanitation and Waste Removal	\$0.77	\$33.11	\$81.64	\$88.89	\$109.99
Maintenance of General Buildings and Grounds	\$35.88	\$27.32	\$11.12	\$51.16	\$60.05
Sub-Total	\$44.52	\$73.42	\$92.76	\$140.05	\$171.54
Health and Welfare					
Health	\$12.28	\$10.06	\$9.14	\$23.48	\$6.42
Mental Health and Mental Retardation	\$96.80	\$118.39	\$168.15	\$64.07	\$133.02
Welfare/Social Services	\$91.38	\$156.06	\$142.92	\$164.97	\$123.21
Sub-Total	\$200.46	\$284.51	\$320.21	\$252.52	\$262.65
Education					
Instruction	\$1,065.42	\$789.68	\$801.32	\$1,070.08	\$293.96
Administration, Attendance, and Health	\$59.18	\$46.90	\$32.41	\$85.79	\$41.64
Pupil Transportation Services	\$101.75	\$83.42	\$79.13	\$77.27	\$74.45
Operation and Maintenance Services	\$133.91	\$116.28	\$104.09	\$107.41	\$109.17
School Food Services and Other Non-Instructional Operations	\$51.25	\$41.86	\$77.73	\$47.02	\$48.10
Contributions to Community Colleges	\$12.69	--	\$1.00	\$0.71	\$6.71
Sub-Total	\$1,424.20	\$1,078.13	\$1,095.68	\$1,388.28	\$574.03
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$22.77	\$20.18	\$9.57	\$6.48	\$11.84
Cultural Enrichment	\$2.29	--	\$0.12	--	\$0.86
Public Libraries	\$20.85	\$26.72	\$17.89	\$14.95	\$11.99
Sub-Total	\$45.91	\$46.90	\$27.58	\$21.43	\$24.69
Community Development					
Planning and Community Development	\$23.66	\$27.29	\$39.28	\$42.26	\$115.09
Environmental Management	\$0.92	\$1.61	\$0.34	\$0.27	\$0.77
Cooperative Extension Program	\$1.68	\$1.44	\$2.28	\$3.12	\$4.04
Sub-Total	\$26.26	\$30.35	\$41.90	\$45.66	\$119.90
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,107.71	\$1,939.02	\$1,837.03	\$2,177.37	\$1,565.36

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$5.01	\$4.62	\$3.52	\$2.30	\$52.90
General and Financial Administration	\$32.48	\$63.40	\$179.53	\$33.98	\$130.29
Board of Elections	\$3.32	\$2.80	\$4.08	\$3.78	\$20.65
Sub-Total	\$40.81	\$70.82	\$187.13	\$40.05	\$203.84
Judicial Administration					
Courts	\$36.58	\$23.16	\$24.89	\$30.50	\$92.77
Commonwealth's Attorney	\$16.56	\$12.06	\$13.27	\$8.86	\$28.11
Sub-Total	\$53.14	\$35.22	\$38.16	\$39.35	\$120.88
Public Safety					
Law Enforcement and Traffic Control	\$46.81	\$153.08	\$192.53	\$84.12	\$192.40
Fire and Rescue Services	\$26.60	\$120.59	\$128.65	\$31.01	\$19.31
Correction and Detention	\$98.45	\$89.63	\$90.66	\$25.28	\$20.90
Inspections	\$6.83	\$14.88	\$14.75	\$5.06	\$22.19
Other Protection	\$26.40	\$8.00	\$7.16	\$26.32	\$60.77
Sub-Total	\$205.09	\$386.18	\$433.75	\$171.80	\$315.57
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$15.19	\$96.30	-\$0.19	\$0.40
Sanitation and Waste Removal	\$25.38	\$32.18	\$29.49	\$22.52	\$96.92
Maintenance of General Buildings and Grounds	\$24.03	\$14.80	\$25.61	\$21.77	\$30.95
Sub-Total	\$49.41	\$62.17	\$151.40	\$44.10	\$128.27
Health and Welfare					
Health	\$6.93	\$4.61	\$5.05	\$4.89	\$33.58
Mental Health and Mental Retardation	\$90.78	\$92.34	\$86.40	\$79.97	\$98.30
Welfare/Social Services	\$138.55	\$99.63	\$102.51	\$85.31	\$108.88
Sub-Total	\$236.26	\$196.58	\$193.96	\$170.16	\$240.76
Education					
Instruction	\$1,062.02	\$1,105.10	\$905.92	\$867.68	\$1,010.00
Administration, Attendance, and Health	\$59.67	\$77.40	\$108.04	\$59.68	\$76.93
Pupil Transportation Services	\$106.08	\$64.35	\$72.90	\$73.21	\$113.90
Operation and Maintenance Services	\$172.88	\$118.74	\$119.96	\$142.23	\$230.35
School Food Services and Other Non-Instructional Operations	\$74.35	\$84.15	\$56.38	\$55.75	\$60.04
Contributions to Community Colleges	\$1.02	--	--	\$1.09	--
Sub-Total	\$1,476.02	\$1,449.73	\$1,263.21	\$1,199.64	\$1,491.23
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.63	\$27.59	\$50.09	\$13.25	--
Cultural Enrichment	--	--	--	\$0.96	--
Public Libraries	\$9.39	\$34.58	\$35.95	\$19.22	\$12.78
Sub-Total	\$14.02	\$62.17	\$86.04	\$33.43	\$12.78
Community Development					
Planning and Community Development	\$96.93	\$42.46	\$98.59	\$43.65	\$19.78
Environmental Management	\$0.75	\$0.83	--	\$0.42	--
Cooperative Extension Program	\$3.61	\$0.70	\$0.98	\$0.49	\$11.22
Sub-Total	\$101.29	\$43.99	\$99.57	\$44.56	\$31.00
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,176.04	\$2,306.85	\$2,453.23	\$1,743.09	\$2,544.32

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$6.16	\$4.19	\$4.88	\$7.13	\$7.45
General and Financial Administration	\$93.84	\$94.67	\$118.65	\$106.81	\$70.93
Board of Elections	\$4.10	\$5.13	\$11.69	\$6.75	\$7.69
Sub-Total	\$104.10	\$103.99	\$135.23	\$120.68	\$86.07
Judicial Administration					
Courts	\$25.60	\$64.63	\$52.05	\$53.76	\$48.10
Commonwealth's Attorney	\$8.75	\$10.90	\$23.57	\$15.55	\$5.97
Sub-Total	\$34.35	\$75.54	\$75.62	\$69.32	\$54.08
Public Safety					
Law Enforcement and Traffic Control	\$55.87	\$140.34	\$129.61	\$102.13	\$78.56
Fire and Rescue Services	\$30.10	\$136.57	\$17.65	\$80.71	\$27.84
Correction and Detention	\$46.92	\$53.31	\$114.64	\$104.37	\$120.36
Inspections	\$10.90	\$18.00	\$15.18	\$7.46	\$16.11
Other Protection	\$49.29	\$9.39	\$14.84	\$14.37	\$40.20
Sub-Total	\$193.08	\$357.60	\$291.93	\$309.04	\$283.07
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$32.91	--	--	\$8.09	--
Sanitation and Waste Removal	\$51.67	\$25.25	\$63.32	\$2.80	\$54.29
Maintenance of General Buildings and Grounds	\$33.73	\$65.79	\$44.49	\$29.75	\$30.69
Sub-Total	\$118.31	\$91.05	\$107.81	\$40.64	\$84.99
Health and Welfare					
Health	\$12.56	\$10.25	\$11.37	\$10.84	\$9.60
Mental Health and Mental Retardation	\$108.87	\$80.61	\$99.25	\$65.62	\$108.23
Welfare/Social Services	\$96.52	\$92.39	\$181.69	\$124.25	\$95.09
Sub-Total	\$217.95	\$183.24	\$292.31	\$200.70	\$212.92
Education					
Instruction	\$941.11	\$1,116.72	\$1,013.06	\$964.50	\$886.89
Administration, Attendance, and Health	\$62.45	\$85.74	\$97.44	\$36.55	\$67.13
Pupil Transportation Services	\$80.96	\$90.71	\$130.97	\$85.45	\$71.43
Operation and Maintenance Services	\$198.92	\$142.46	\$138.84	\$122.71	\$98.50
School Food Services and Other Non-Instructional Operations	\$46.62	\$46.28	\$61.08	\$47.47	\$55.00
Contributions to Community Colleges	--	--	\$0.63	\$0.22	\$0.41
Sub-Total	\$1,330.05	\$1,481.91	\$1,442.02	\$1,256.90	\$1,179.35
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$31.43	\$87.02	\$1.16	\$29.70	\$23.48
Cultural Enrichment	\$4.37	--	--	--	--
Public Libraries	\$18.60	\$80.97	\$32.46	\$23.94	\$37.65
Sub-Total	\$54.40	\$167.99	\$33.62	\$53.64	\$61.12
Community Development					
Planning and Community Development	\$48.85	\$165.69	\$28.51	\$40.31	\$34.01
Environmental Management	--	\$14.36	\$1.64	\$1.06	\$0.62
Cooperative Extension Program	\$1.27	\$1.32	\$3.01	\$3.82	\$1.49
Sub-Total	\$50.12	\$181.37	\$33.16	\$45.19	\$36.12
Nondepartmental/ ¹					
Sub-Total	\$40.40	--	--	--	--
Grand Total	\$2,142.75	\$2,642.69	\$2,411.70	\$2,096.10	\$1,997.72

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$4.83	\$5.51	\$8.48	\$5.19	\$3.62
General and Financial Administration	\$70.23	\$28.88	\$84.21	\$73.38	\$51.95
Board of Elections	\$8.43	\$5.03	\$2.93	\$4.36	\$6.32
Sub-Total	\$83.49	\$39.43	\$95.61	\$82.93	\$61.89
Judicial Administration					
Courts	\$28.97	\$31.44	\$24.24	\$33.26	\$35.47
Commonwealth's Attorney	\$16.15	\$9.65	\$9.48	\$14.33	\$13.37
Sub-Total	\$45.12	\$41.10	\$33.73	\$47.58	\$48.84
Public Safety					
Law Enforcement and Traffic Control	\$98.15	\$61.12	\$134.27	\$96.97	\$65.85
Fire and Rescue Services	\$67.04	\$14.29	\$120.51	\$72.81	\$28.92
Correction and Detention	\$73.41	\$51.96	\$50.05	\$58.85	\$104.33
Inspections	\$4.72	\$5.37	\$25.90	\$12.00	\$5.37
Other Protection	\$9.21	\$9.75	\$7.52	\$15.83	\$3.26
Sub-Total	\$252.52	\$142.49	\$338.25	\$256.45	\$207.72
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$7.26	\$48.11	--	--
Sanitation and Waste Removal	\$76.31	\$54.66	\$16.01	\$56.30	\$40.44
Maintenance of General Buildings and Grounds	\$13.17	\$10.53	\$27.65	\$41.56	\$8.95
Sub-Total	\$89.48	\$72.46	\$91.78	\$97.85	\$49.39
Health and Welfare					
Health	\$19.18	\$8.36	\$14.86	\$19.38	\$13.78
Mental Health and Mental Retardation	\$95.54	\$74.81	\$77.59	\$59.33	\$138.18
Welfare/Social Services	\$143.69	\$240.66	\$150.90	\$135.19	\$114.17
Sub-Total	\$258.41	\$323.83	\$243.35	\$213.90	\$266.14
Education					
Instruction	\$845.46	\$1,059.77	\$1,506.33	\$943.63	\$845.61
Administration, Attendance, and Health	\$45.28	\$43.69	\$67.00	\$58.46	\$49.47
Pupil Transportation Services	\$80.85	\$77.97	\$137.76	\$102.06	\$97.83
Operation and Maintenance Services	\$107.74	\$162.13	\$174.25	\$117.29	\$111.15
School Food Services and Other Non-Instructional Operations	\$53.53	\$79.44	\$54.12	\$54.84	\$59.46
Contributions to Community Colleges	\$0.44	\$0.87	\$0.93	\$0.97	--
Sub-Total	\$1,133.30	\$1,423.87	\$1,940.39	\$1,277.25	\$1,163.53
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.58	\$2.78	\$82.59	\$30.32	--
Cultural Enrichment	\$0.35	\$0.12	\$8.49	\$0.46	--
Public Libraries	\$5.26	\$12.91	\$40.29	\$10.28	\$5.88
Sub-Total	\$12.20	\$15.81	\$131.37	\$41.07	\$5.88
Community Development					
Planning and Community Development	\$41.54	\$5.93	\$122.40	\$22.04	\$31.14
Environmental Management	\$1.45	\$0.24	\$4.77	\$2.19	--
Cooperative Extension Program	\$2.71	\$1.76	\$2.68	\$2.78	\$1.66
Sub-Total	\$45.70	\$7.93	\$129.85	\$27.01	\$32.81
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,920.23	\$2,066.93	\$3,004.33	\$2,044.05	\$1,836.19

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$13.65	\$6.84	\$6.30	\$7.01	\$2.63
General and Financial Administration	\$40.52	\$109.25	\$55.41	\$92.62	\$57.08
Board of Elections	\$6.91	\$7.49	\$3.44	\$8.42	\$2.94
Sub-Total	\$61.08	\$123.58	\$65.15	\$108.05	\$62.65
Judicial Administration					
Courts	\$44.69	\$55.14	\$56.72	\$50.67	\$13.21
Commonwealth's Attorney	\$12.72	\$23.83	\$12.91	\$8.69	\$6.91
Sub-Total	\$57.40	\$78.97	\$69.64	\$59.36	\$20.12
Public Safety					
Law Enforcement and Traffic Control	\$80.19	\$103.26	\$70.91	\$77.41	\$51.86
Fire and Rescue Services	\$63.25	\$20.08	\$15.90	\$24.62	\$8.86
Correction and Detention	\$72.72	\$70.48	\$66.15	\$121.87	\$23.59
Inspections	\$9.55	\$10.36	\$5.90	\$13.17	\$2.79
Other Protection	\$36.24	\$21.42	\$30.11	\$50.65	\$9.24
Sub-Total	\$261.94	\$225.60	\$188.98	\$287.72	\$96.34
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1.06	\$2.70	--	--	--
Sanitation and Waste Removal	\$67.77	\$64.58	\$35.65	\$77.44	\$46.89
Maintenance of General Buildings and Grounds	\$25.09	\$39.21	\$15.39	\$41.64	\$18.65
Sub-Total	\$93.92	\$106.49	\$51.04	\$119.08	\$65.54
Health and Welfare					
Health	\$7.55	\$10.50	\$7.56	\$13.57	\$4.38
Mental Health and Mental Retardation	\$90.37	\$94.16	\$77.38	\$85.26	\$64.94
Welfare/Social Services	\$91.13	\$131.85	\$122.45	\$108.77	\$93.83
Sub-Total	\$189.06	\$236.51	\$207.38	\$207.60	\$163.15
Education					
Instruction	\$803.54	\$801.77	\$925.26	\$817.07	\$707.57
Administration, Attendance, and Health	\$44.98	\$69.51	\$38.78	\$64.48	\$27.06
Pupil Transportation Services	\$81.86	\$66.10	\$80.72	\$69.19	\$37.65
Operation and Maintenance Services	\$173.32	\$124.53	\$82.58	\$111.98	\$112.94
School Food Services and Other Non-Instructional Operations	\$41.93	\$64.51	\$53.45	\$43.66	\$40.27
Contributions to Community Colleges	\$1.62	\$0.51	\$0.29	\$1.00	\$0.32
Sub-Total	\$1,147.25	\$1,126.93	\$1,181.09	\$1,107.38	\$925.81
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20.85	\$8.43	\$0.93	\$2.10	\$6.69
Cultural Enrichment	\$0.09	--	\$0.14	--	\$0.64
Public Libraries	\$5.51	\$22.86	\$15.08	\$7.13	\$25.17
Sub-Total	\$26.45	\$31.30	\$16.16	\$9.24	\$32.50
Community Development					
Planning and Community Development	\$17.98	\$27.05	\$47.61	\$9.42	\$16.34
Environmental Management	\$2.87	\$0.54	\$2.95	\$4.69	\$0.74
Cooperative Extension Program	\$4.79	\$1.77	\$1.48	\$2.98	\$0.65
Sub-Total	\$25.64	\$29.36	\$52.04	\$17.09	\$17.73
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,862.76	\$1,958.73	\$1,831.48	\$1,915.52	\$1,383.85

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$4.68	\$7.55	\$2.88	\$16.99	\$8.94
General and Financial Administration	\$67.51	\$101.56	\$93.49	\$75.00	\$37.85
Board of Elections	\$6.55	\$8.97	\$14.35	\$7.03	\$5.46
Sub-Total	\$78.74	\$118.09	\$110.72	\$99.02	\$52.25
Judicial Administration					
Courts	\$36.08	\$53.29	\$52.14	\$43.43	\$11.00
Commonwealth's Attorney	\$14.00	\$13.59	\$15.26	\$13.71	\$9.25
Sub-Total	\$50.08	\$66.88	\$67.40	\$57.13	\$20.24
Public Safety					
Law Enforcement and Traffic Control	\$81.82	\$110.74	\$96.44	\$86.11	\$69.39
Fire and Rescue Services	\$49.27	\$90.88	\$52.70	\$28.24	\$30.60
Correction and Detention	\$65.24	\$55.31	\$69.48	\$158.58	\$91.92
Inspections	\$13.71	\$20.65	\$12.43	\$10.84	\$3.71
Other Protection	\$5.53	\$20.43	\$19.71	\$34.62	\$3.17
Sub-Total	\$215.56	\$298.00	\$250.76	\$318.39	\$198.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1.35	--
Sanitation and Waste Removal	\$61.78	\$52.02	\$41.75	\$62.01	\$100.89
Maintenance of General Buildings and Grounds	\$41.41	\$32.33	\$35.21	\$11.68	\$12.09
Sub-Total	\$103.20	\$84.35	\$76.96	\$75.03	\$112.98
Health and Welfare					
Health	\$13.07	\$9.45	\$24.36	\$12.66	\$5.44
Mental Health and Mental Retardation	\$66.89	\$6.18	\$148.87	\$78.94	\$84.88
Welfare/Social Services	\$111.56	\$120.05	\$242.51	\$116.54	\$120.18
Sub-Total	\$191.52	\$135.68	\$415.74	\$208.14	\$210.50
Education					
Instruction	\$894.60	\$927.88	\$1,209.27	\$804.53	\$941.70
Administration, Attendance, and Health	\$100.12	\$85.23	\$64.06	\$38.34	\$49.44
Pupil Transportation Services	\$119.27	\$106.42	\$71.91	\$67.29	\$72.09
Operation and Maintenance Services	\$157.68	\$112.73	\$151.57	\$95.51	\$132.24
School Food Services and Other Non-Instructional Operations	\$54.34	\$48.13	\$73.37	\$40.32	\$62.58
Contributions to Community Colleges	\$0.57	--	\$9.54	\$1.11	\$0.27
Sub-Total	\$1,326.60	\$1,280.39	\$1,579.71	\$1,047.11	\$1,258.31
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$11.84	\$18.56	\$16.09	\$3.94	\$2.05
Cultural Enrichment	--	--	\$1.98	--	--
Public Libraries	\$17.09	\$6.87	\$17.01	\$7.87	\$10.48
Sub-Total	\$28.94	\$25.43	\$35.07	\$11.81	\$12.53
Community Development					
Planning and Community Development	\$58.60	\$42.75	\$92.10	\$19.89	\$38.84
Environmental Management	\$1.26	\$1.91	\$2.11	\$2.38	\$0.69
Cooperative Extension Program	\$2.85	\$4.98	\$7.87	\$2.61	\$1.14
Sub-Total	\$62.71	\$49.63	\$102.09	\$24.88	\$40.68
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,057.33	\$2,058.45	\$2,638.46	\$1,841.51	\$1,906.27

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$4.09	\$3.93	\$5.98	\$2.01	\$2.67
General and Financial Administration	\$55.39	\$77.46	\$36.02	\$22.44	\$63.57
Board of Elections	\$8.09	\$5.07	\$1.23	\$2.60	\$3.82
Sub-Total	\$67.57	\$86.47	\$43.22	\$27.05	\$70.06
Judicial Administration					
Courts	\$29.49	\$12.93	\$21.54	\$27.55	\$29.61
Commonwealth's Attorney	\$8.81	\$10.38	\$13.58	\$6.93	\$11.42
Sub-Total	\$38.30	\$23.31	\$35.11	\$34.48	\$41.03
Public Safety					
Law Enforcement and Traffic Control	\$71.56	\$80.94	\$50.20	\$74.58	\$74.41
Fire and Rescue Services	\$69.27	\$16.39	\$40.37	\$21.93	\$46.42
Correction and Detention	\$57.87	\$52.96	\$35.50	\$37.63	\$29.35
Inspections	\$11.55	\$12.02	\$5.12	\$4.16	\$13.56
Other Protection	\$37.65	\$52.89	\$24.81	\$17.01	\$13.03
Sub-Total	\$247.90	\$215.20	\$156.00	\$155.32	\$176.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.21	--	--	--
Sanitation and Waste Removal	\$42.65	\$98.00	\$21.59	\$25.37	\$22.98
Maintenance of General Buildings and Grounds	\$17.87	\$12.08	\$26.86	\$13.96	\$25.01
Sub-Total	\$60.52	\$110.29	\$48.45	\$39.33	\$47.99
Health and Welfare					
Health	\$10.07	\$8.68	\$6.31	\$7.34	\$7.33
Mental Health and Mental Retardation	\$74.37	\$39.78	\$144.80	\$77.07	\$86.89
Welfare/Social Services	\$109.12	\$170.06	\$97.23	\$182.01	\$105.51
Sub-Total	\$193.56	\$218.52	\$248.35	\$266.43	\$199.73
Education					
Instruction	\$937.93	\$860.69	\$795.57	\$832.99	\$985.35
Administration, Attendance, and Health	\$36.11	\$54.47	\$51.44	\$42.38	\$69.55
Pupil Transportation Services	\$90.07	\$67.70	\$100.56	\$98.40	\$91.67
Operation and Maintenance Services	\$119.29	\$104.06	\$114.22	\$118.36	\$145.23
School Food Services and Other Non-Instructional Operations	\$43.33	\$54.91	\$52.69	\$60.54	\$39.88
Contributions to Community Colleges	\$2.82	\$0.95	\$0.79	\$0.20	\$0.88
Sub-Total	\$1,229.55	\$1,142.78	\$1,115.28	\$1,152.87	\$1,332.57
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$41.55	\$4.58	\$7.27	\$0.49	\$4.77
Cultural Enrichment	\$1.10	\$0.21	\$0.05	--	--
Public Libraries	\$23.27	\$10.41	\$18.24	\$13.37	\$11.83
Sub-Total	\$65.92	\$15.20	\$25.56	\$13.86	\$16.60
Community Development					
Planning and Community Development	\$22.27	\$19.18	\$31.17	\$65.39	\$21.54
Environmental Management	\$1.47	\$3.17	\$4.24	-\$0.0003	\$2.27
Cooperative Extension Program	\$2.37	\$3.63	\$4.31	\$1.18	\$1.72
Sub-Total	\$26.11	\$25.98	\$39.71	\$66.57	\$25.53
Nondepartmental/ ¹					
Sub-Total	--	\$334.76	--	--	--
Grand Total	\$1,929.44	\$2,172.51	\$1,711.68	\$1,755.89	\$1,910.30

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$6.66	\$4.47	\$4.60	\$5.00	\$9.19
General and Financial Administration	\$69.52	\$70.64	\$79.12	\$37.79	\$88.00
Board of Elections	\$1.38	\$4.69	\$2.98	\$3.57	\$12.27
Sub-Total	\$77.56	\$79.80	\$86.70	\$46.37	\$109.47
Judicial Administration					
Courts	\$57.85	\$31.11	\$30.49	\$37.59	\$53.49
Commonwealth's Attorney	\$17.87	\$6.42	\$8.08	\$13.09	\$32.68
Sub-Total	\$75.72	\$37.52	\$38.58	\$50.68	\$86.17
Public Safety					
Law Enforcement and Traffic Control	\$60.44	\$110.45	\$159.96	\$78.32	\$99.65
Fire and Rescue Services	\$25.73	\$29.70	\$142.69	\$28.94	\$94.32
Correction and Detention	\$70.35	\$79.16	\$87.11	\$95.19	\$91.72
Inspections	\$2.19	\$14.50	\$35.86	\$3.26	\$17.32
Other Protection	\$12.34	\$7.01	\$22.15	\$23.23	\$55.34
Sub-Total	\$171.04	\$240.82	\$447.77	\$228.93	\$358.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$10.61	--	--
Sanitation and Waste Removal	\$49.00	\$11.90	\$40.58	\$87.06	\$97.38
Maintenance of General Buildings and Grounds	\$29.36	\$33.90	\$50.04	\$22.28	\$41.50
Sub-Total	\$78.36	\$45.80	\$101.22	\$109.34	\$138.88
Health and Welfare					
Health	\$7.09	\$4.64	\$13.71	\$7.78	\$15.83
Mental Health and Mental Retardation	\$107.34	\$51.46	\$53.29	\$113.61	\$102.16
Welfare/Social Services	\$155.42	\$67.25	\$107.83	\$218.02	\$166.11
Sub-Total	\$269.85	\$123.35	\$174.84	\$339.41	\$284.11
Education					
Instruction	\$878.27	\$943.73	\$1,294.41	\$818.65	\$1,080.01
Administration, Attendance, and Health	\$56.74	\$78.75	\$67.34	\$123.57	\$91.19
Pupil Transportation Services	\$78.53	\$100.05	\$125.45	\$59.98	\$109.64
Operation and Maintenance Services	\$99.78	\$123.97	\$168.43	\$145.37	\$101.65
School Food Services and Other Non-Instructional Operations	\$45.86	\$52.68	\$68.68	\$56.89	\$63.23
Contributions to Community Colleges	\$0.59	\$0.61	--	\$0.41	\$0.45
Sub-Total	\$1,159.76	\$1,299.79	\$1,724.32	\$1,204.88	\$1,446.18
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.94	\$14.67	\$65.50	\$20.49	\$1.63
Cultural Enrichment	\$0.11	--	--	\$1.48	--
Public Libraries	\$6.44	\$10.13	\$33.12	\$15.80	\$37.77
Sub-Total	\$10.49	\$24.80	\$98.63	\$37.77	\$39.40
Community Development					
Planning and Community Development	\$22.22	\$20.69	\$105.99	\$72.97	\$22.69
Environmental Management	\$0.59	\$0.62	\$8.06	\$0.15	--
Cooperative Extension Program	\$4.66	\$1.85	\$2.88	\$2.23	\$8.68
Sub-Total	\$27.46	\$23.15	\$116.92	\$75.35	\$31.37
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,870.24	\$1,875.04	\$2,788.97	\$2,092.72	\$2,493.92

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$9.60	\$4.19	\$3.36	\$2.23	\$10.39
General and Financial Administration	\$59.95	\$67.04	\$53.14	\$43.26	\$33.52
Board of Elections	\$6.68	\$3.47	\$6.04	\$2.69	\$5.19
Sub-Total	\$76.23	\$74.70	\$62.54	\$48.19	\$49.10
Judicial Administration					
Courts	\$40.33	\$28.22	\$16.95	\$18.59	\$24.37
Commonwealth's Attorney	\$23.71	\$7.71	\$17.30	\$12.21	\$8.31
Sub-Total	\$64.04	\$35.93	\$34.25	\$30.80	\$32.68
Public Safety					
Law Enforcement and Traffic Control	\$93.05	\$122.42	\$75.86	\$58.54	\$48.57
Fire and Rescue Services	\$51.78	\$116.01	\$47.46	\$104.42	\$11.66
Correction and Detention	\$178.43	\$71.53	\$83.75	\$59.45	\$71.03
Inspections	\$9.37	\$10.23	\$10.49	\$8.47	\$3.08
Other Protection	\$7.40	\$4.31	\$38.73	\$11.12	\$31.33
Sub-Total	\$340.02	\$324.50	\$256.29	\$241.99	\$165.66
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.29	--	\$4.20	--	\$17.10
Sanitation and Waste Removal	\$54.42	\$70.84	\$111.61	\$36.16	\$76.24
Maintenance of General Buildings and Grounds	\$14.56	\$80.82	\$47.39	\$17.94	\$25.10
Sub-Total	\$69.27	\$151.66	\$163.19	\$54.10	\$118.44
Health and Welfare					
Health	\$13.89	\$5.19	\$11.35	\$7.42	\$10.67
Mental Health and Mental Retardation	\$78.31	\$41.28	\$151.66	\$56.43	\$200.06
Welfare/Social Services	\$117.54	\$137.55	\$141.27	\$117.83	\$156.12
Sub-Total	\$209.74	\$184.02	\$304.28	\$181.68	\$366.85
Education					
Instruction	\$801.41	\$1,024.29	\$894.08	\$1,105.02	\$857.03
Administration, Attendance, and Health	\$49.00	\$65.18	\$82.85	\$48.78	\$28.36
Pupil Transportation Services	\$69.41	\$63.36	\$81.94	\$88.17	\$79.42
Operation and Maintenance Services	\$125.28	\$115.78	\$129.92	\$101.77	\$118.65
School Food Services and Other Non-Instructional Operations	\$45.19	\$71.95	\$42.35	\$67.62	\$49.61
Contributions to Community Colleges	\$0.95	--	\$0.82	--	\$1.64
Sub-Total	\$1,091.25	\$1,340.57	\$1,231.97	\$1,411.36	\$1,134.72
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$2.82	\$41.23	\$28.71	\$18.75	\$2.12
Cultural Enrichment	--	\$1.74	--	--	--
Public Libraries	\$10.28	\$27.31	\$33.23	\$15.18	\$10.06
Sub-Total	\$13.10	\$70.28	\$61.94	\$33.94	\$12.19
Community Development					
Planning and Community Development	\$17.80	\$13.91	\$60.62	\$31.95	\$231.93
Environmental Management	\$12.19	--	\$2.42	\$2.23	\$1.00
Cooperative Extension Program	\$2.99	\$0.75	\$3.80	\$1.90	\$2.83
Sub-Total	\$32.98	\$14.66	\$66.84	\$36.08	\$235.76
Nondepartmental/ ¹					
Sub-Total	--	--	\$53.69	--	--
Grand Total	\$1,896.63	\$2,196.32	\$2,234.99	\$2,038.12	\$2,115.40

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$11.34	\$6.85	\$12.93	\$6.23	\$2.42
General and Financial Administration	\$43.32	\$46.80	\$23.02	\$52.54	\$63.98
Board of Elections	\$1.97	\$1.11	\$3.24	\$6.42	\$3.30
Sub-Total	\$56.63	\$54.76	\$39.20	\$65.19	\$69.70
Judicial Administration					
Courts	\$23.58	\$16.16	\$19.39	\$37.34	\$28.69
Commonwealth's Attorney	\$8.38	\$9.31	\$10.01	\$20.31	\$9.75
Sub-Total	\$31.96	\$25.47	\$29.40	\$57.66	\$38.44
Public Safety					
Law Enforcement and Traffic Control	\$88.12	\$67.48	\$68.98	\$70.93	\$83.84
Fire and Rescue Services	\$21.90	\$35.48	\$22.59	\$56.97	\$67.92
Correction and Detention	\$31.00	\$53.09	\$203.95	\$112.79	\$64.36
Inspections	\$3.00	\$10.80	\$4.00	\$2.88	\$26.30
Other Protection	\$51.75	\$31.90	\$14.59	\$28.97	\$22.70
Sub-Total	\$195.77	\$198.74	\$314.10	\$272.54	\$265.13
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.08	--	--	\$1.86	\$7.95
Sanitation and Waste Removal	\$44.80	\$54.56	\$37.80	\$71.66	\$34.31
Maintenance of General Buildings and Grounds	\$49.02	\$14.28	\$14.76	\$23.44	\$17.18
Sub-Total	\$93.90	\$68.84	\$52.56	\$96.96	\$59.44
Health and Welfare					
Health	\$9.43	\$6.54	\$14.14	\$14.98	\$5.54
Mental Health and Mental Retardation	\$66.56	\$74.63	\$206.80	\$88.92	\$36.43
Welfare/Social Services	\$139.19	\$114.45	\$152.72	\$108.63	\$114.41
Sub-Total	\$215.18	\$195.62	\$373.66	\$212.52	\$156.38
Education					
Instruction	\$948.59	\$1,003.40	\$996.04	\$966.98	\$1,242.63
Administration, Attendance, and Health	\$47.32	\$40.39	\$42.09	\$63.50	\$63.59
Pupil Transportation Services	\$64.62	\$67.74	\$63.59	\$122.59	\$124.41
Operation and Maintenance Services	\$199.50	\$139.24	\$106.25	\$154.55	\$163.59
School Food Services and Other Non-Instructional Operations	\$56.14	\$38.47	\$35.33	\$61.34	\$63.89
Contributions to Community Colleges	\$1.13	\$0.57	\$1.71	--	\$0.22
Sub-Total	\$1,317.31	\$1,289.82	\$1,245.01	\$1,368.96	\$1,658.33
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$13.06	\$17.07	\$10.43	--	\$27.38
Cultural Enrichment	--	\$0.70	\$1.78	\$1.23	\$0.12
Public Libraries	\$13.45	\$12.69	\$37.13	\$15.00	\$32.31
Sub-Total	\$26.51	\$30.45	\$49.34	\$16.23	\$59.81
Community Development					
Planning and Community Development	\$64.71	\$14.42	\$50.35	\$53.26	\$26.02
Environmental Management	\$1.18	\$0.63	\$0.49	\$2.63	\$0.12
Cooperative Extension Program	\$2.34	\$3.14	\$2.07	\$2.66	\$0.88
Sub-Total	\$68.23	\$18.20	\$52.91	\$58.56	\$27.02
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,005.47	\$1,881.90	\$2,156.18	\$2,148.61	\$2,334.25

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$5.52	\$23.90	\$12.55	\$1.69	\$8.96
General and Financial Administration	\$65.10	\$119.12	\$104.11	\$32.98	\$51.13
Board of Elections	\$3.55	\$10.67	\$9.48	\$3.64	\$3.65
Sub-Total	\$74.17	\$153.69	\$126.14	\$38.31	\$63.74
Judicial Administration					
Courts	\$27.14	\$56.27	\$51.37	\$22.21	\$23.54
Commonwealth's Attorney	\$12.62	\$14.65	\$28.67	\$12.73	\$13.29
Sub-Total	\$39.76	\$70.92	\$80.04	\$34.94	\$36.83
Public Safety					
Law Enforcement and Traffic Control	\$118.69	\$121.36	\$161.93	\$39.10	\$35.22
Fire and Rescue Services	\$77.60	\$42.79	\$54.11	\$22.60	\$86.75
Correction and Detention	\$110.65	\$43.00	\$22.49	\$75.73	\$100.86
Inspections	\$34.77	\$14.05	\$17.43	\$3.10	\$12.74
Other Protection	\$6.20	\$43.67	\$23.97	\$21.86	\$9.55
Sub-Total	\$347.91	\$264.86	\$279.93	\$162.40	\$245.12
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$1.72	\$10.14	\$22.79
Sanitation and Waste Removal	\$14.76	\$71.33	\$19.10	\$34.60	\$82.62
Maintenance of General Buildings and Grounds	\$30.29	\$56.44	\$37.67	\$47.51	\$9.48
Sub-Total	\$45.04	\$127.77	\$58.49	\$92.26	\$114.89
Health and Welfare					
Health	\$5.34	\$27.02	\$12.55	\$6.27	\$6.54
Mental Health and Mental Retardation	\$39.29	\$187.03	\$108.67	\$147.27	\$65.02
Welfare/Social Services	\$101.60	\$282.88	\$209.37	\$183.45	\$185.85
Sub-Total	\$146.23	\$496.92	\$330.58	\$336.99	\$257.41
Education					
Instruction	\$1,343.22	\$1,331.03	\$978.33	\$961.48	\$932.86
Administration, Attendance, and Health	\$92.28	\$96.85	\$54.77	\$41.69	\$44.96
Pupil Transportation Services	\$93.56	\$120.72	\$130.67	\$77.91	\$62.50
Operation and Maintenance Services	\$132.95	\$232.14	\$148.10	\$100.95	\$136.95
School Food Services and Other Non-Instructional Operations	\$71.50	\$93.61	\$67.48	\$59.78	\$49.59
Contributions to Community Colleges	\$0.10	\$0.15	\$0.24	\$2.47	\$6.12
Sub-Total	\$1,733.61	\$1,874.50	\$1,379.59	\$1,244.29	\$1,232.98
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$38.97	\$45.73	\$1.07	\$13.18	\$30.66
Cultural Enrichment	--	\$1.03	\$0.83	\$1.81	\$0.46
Public Libraries	\$33.31	\$27.56	\$14.92	\$16.83	\$9.59
Sub-Total	\$72.28	\$74.33	\$16.82	\$31.82	\$40.72
Community Development					
Planning and Community Development	\$34.01	\$47.74	\$39.64	\$38.29	\$39.11
Environmental Management	\$0.003	\$1.24	\$12.08	--	\$1.85
Cooperative Extension Program	\$1.49	\$8.62	\$3.00	\$1.91	\$2.11
Sub-Total	\$35.50	\$57.60	\$54.72	\$40.20	\$43.07
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,494.50	\$3,120.59	\$2,326.30	\$1,981.21	\$2,034.75

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$2.27	\$2.94	\$6.45	\$8.78	\$5.01
General and Financial Administration	\$36.47	\$96.01	\$40.16	\$28.38	\$99.55
Board of Elections	\$3.35	\$6.44	\$3.15	\$1.01	\$3.53
Sub-Total	\$42.09	\$105.38	\$49.76	\$38.17	\$108.09
Judicial Administration					
Courts	\$17.71	\$48.94	\$31.27	\$20.57	\$32.01
Commonwealth's Attorney	\$8.95	\$16.75	\$11.65	\$11.29	\$13.92
Sub-Total	\$26.67	\$65.69	\$42.92	\$31.86	\$45.93
Public Safety					
Law Enforcement and Traffic Control	\$68.77	\$92.53	\$75.30	\$62.19	\$95.37
Fire and Rescue Services	\$29.69	\$40.58	\$9.50	\$15.99	\$136.05
Correction and Detention	\$22.66	\$226.61	\$62.59	\$86.56	\$77.80
Inspections	\$3.25	\$5.66	\$4.82	\$6.31	\$11.88
Other Protection	\$14.94	\$6.19	\$10.39	\$41.14	\$33.94
Sub-Total	\$139.31	\$371.57	\$162.60	\$212.18	\$355.04
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2.02	\$3.59	\$5.70	--	\$0.19
Sanitation and Waste Removal	\$35.48	\$85.11	\$60.09	\$71.32	\$73.39
Maintenance of General Buildings and Grounds	\$15.52	\$27.43	\$10.96	\$45.73	\$85.85
Sub-Total	\$53.02	\$116.13	\$76.74	\$117.05	\$159.43
Health and Welfare					
Health	\$9.18	\$11.35	\$9.88	\$9.99	\$34.94
Mental Health and Mental Retardation	\$123.32	\$95.12	\$91.92	\$207.75	\$57.46
Welfare/Social Services	\$104.43	\$171.21	\$176.11	\$150.20	\$87.97
Sub-Total	\$236.93	\$277.68	\$277.91	\$367.94	\$180.37
Education					
Instruction	\$879.74	\$711.57	\$1,110.64	\$924.74	\$1,175.59
Administration, Attendance, and Health	\$37.95	\$31.96	\$37.49	\$30.51	\$105.03
Pupil Transportation Services	\$77.87	\$90.08	\$65.65	\$69.00	\$90.49
Operation and Maintenance Services	\$110.86	\$92.79	\$111.34	\$139.61	\$179.47
School Food Services and Other Non-Instructional Operations	\$57.50	\$46.77	\$88.04	\$53.37	\$63.58
Contributions to Community Colleges	\$1.28	\$0.44	\$2.94	\$1.44	--
Sub-Total	\$1,165.20	\$973.62	\$1,416.09	\$1,218.67	\$1,614.15
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.65	\$10.45	\$0.96	\$10.07	\$24.34
Cultural Enrichment	\$3.18	\$1.75	\$0.33	--	\$32.50
Public Libraries	\$23.77	\$20.32	\$27.63	\$12.34	\$32.70
Sub-Total	\$41.60	\$32.53	\$28.92	\$22.41	\$89.55
Community Development					
Planning and Community Development	\$52.62	\$26.45	\$28.60	\$86.42	\$42.53
Environmental Management	\$0.56	\$2.36	--	\$0.40	\$9.63
Cooperative Extension Program	\$1.69	\$2.43	\$1.19	\$1.79	\$1.06
Sub-Total	\$54.87	\$31.24	\$29.79	\$88.61	\$53.22
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$1,759.69	\$1,973.83	\$2,084.74	\$2,096.88	\$2,605.78

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$7.12	\$6.50	\$2.56	\$23.28	\$5.18
General and Financial Administration	\$191.23	\$225.22	\$122.54	\$114.22	\$183.94
Board of Elections	\$7.81	\$3.19	\$7.60	\$7.92	\$8.97
Sub-Total	\$206.16	\$234.91	\$132.69	\$145.42	\$198.08
Judicial Administration					
Courts	\$86.66	\$30.96	\$48.50	\$68.74	\$51.53
Commonwealth's Attorney	\$19.29	\$2.93	\$26.16	\$27.00	\$16.97
Sub-Total	\$105.95	\$33.89	\$74.67	\$95.74	\$68.51
Public Safety					
Law Enforcement and Traffic Control	\$346.31	\$307.13	\$293.38	\$164.02	\$272.19
Fire and Rescue Services	\$217.80	\$24.20	\$181.23	\$22.39	\$241.56
Correction and Detention	\$90.93	\$51.89	\$130.98	\$81.13	\$217.53
Inspections	\$38.93	\$63.86	\$9.64	\$21.04	\$15.44
Other Protection	\$11.59	\$31.33	\$13.59	\$36.96	\$67.07
Sub-Total	\$705.56	\$478.42	\$628.82	\$325.54	\$813.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$134.97	\$237.72	\$153.53	\$212.85	\$157.81
Sanitation and Waste Removal	\$51.79	\$148.41	\$414.96	\$80.67	\$62.62
Maintenance of General Buildings and Grounds	\$71.25	\$91.95	\$12.37	\$46.27	\$28.01
Sub-Total	\$258.01	\$478.07	\$580.85	\$339.79	\$248.44
Health and Welfare					
Health	\$51.13	\$34.50	\$26.64	\$11.11	\$18.91
Mental Health and Mental Retardation	\$187.32	\$64.71	\$152.34	\$143.77	\$297.52
Welfare/Social Services	\$384.35	\$80.87	\$243.93	\$173.04	\$581.51
Sub-Total	\$622.79	\$180.08	\$422.91	\$327.92	\$897.94
Education					
Instruction	\$978.56	\$749.23	\$969.58	\$1,163.34	\$1,064.58
Administration, Attendance, and Health	\$88.19	\$159.78	\$66.34	\$63.91	\$102.00
Pupil Transportation Services	\$36.46	\$76.63	\$38.26	\$53.75	\$52.58
Operation and Maintenance Services	\$105.26	--	\$94.12	\$146.73	\$180.82
School Food Services and Other Non-Instructional Operations	\$36.86	--	\$56.85	\$67.44	\$37.27
Contributions to Community Colleges	\$0.10	\$0.03	\$2.33	\$1.24	\$1.16
Sub-Total	\$1,245.44	\$985.66	\$1,227.49	\$1,496.42	\$1,438.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$138.30	\$116.62	\$157.59	\$196.71	\$184.54
Cultural Enrichment	\$21.29	\$8.57	\$0.58	--	\$4.97
Public Libraries	\$49.22	\$29.55	\$22.71	\$20.66	\$30.61
Sub-Total	\$208.82	\$154.74	\$180.88	\$217.38	\$220.12
Community Development					
Planning and Community Development	\$108.45	\$171.63	\$160.45	\$39.19	\$129.49
Environmental Management	\$6.50	\$0.27	\$2.97	\$0.10	--
Cooperative Extension Program	--	\$0.55	--	--	\$1.04
Sub-Total	\$114.95	\$172.46	\$163.42	\$39.29	\$130.52
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$3,467.69	\$2,718.23	\$3,411.72	\$2,987.49	\$4,015.82

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	\$3.91	\$9.31	\$9.37	\$3.34	\$20.44
General and Financial Administration	\$107.02	\$130.30	\$182.42	\$86.63	\$208.43
Board of Elections	\$8.21	\$8.12	\$11.85	\$3.12	\$9.62
Sub-Total	\$119.15	\$147.74	\$203.65	\$93.09	\$238.49
Judicial Administration					
Courts	\$54.88	\$57.78	\$9.64	\$31.75	\$321.72
Commonwealth's Attorney	\$10.64	\$32.31	\$2.39	\$15.18	--
Sub-Total	\$65.52	\$90.09	\$12.03	\$46.92	\$321.72
Public Safety					
Law Enforcement and Traffic Control	\$165.99	\$274.36	\$214.96	\$179.85	\$418.64
Fire and Rescue Services	\$158.73	\$169.37	\$192.35	\$146.40	\$75.72
Correction and Detention	\$96.36	\$271.15	\$19.73	\$127.34	\$289.32
Inspections	\$17.35	\$11.38	\$19.54	\$10.16	\$28.50
Other Protection	\$4.49	\$16.47	\$106.14	\$28.62	\$16.61
Sub-Total	\$442.93	\$742.74	\$552.72	\$492.37	\$828.78
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$125.81	\$134.07	\$230.83	\$164.08	\$157.21
Sanitation and Waste Removal	\$80.96	\$71.11	\$107.77	\$71.80	\$101.98
Maintenance of General Buildings and Grounds	\$24.31	\$32.03	\$105.58	\$54.72	\$42.61
Sub-Total	\$231.09	\$237.20	\$444.17	\$290.60	\$301.80
Health and Welfare					
Health	\$28.13	\$10.93	\$12.59	\$11.26	\$11.27
Mental Health and Mental Retardation	\$88.26	\$94.66	\$169.06	\$117.28	\$202.51
Welfare/Social Services	\$114.25	\$145.68	\$284.59	\$206.41	\$272.00
Sub-Total	\$230.64	\$251.27	\$466.24	\$334.95	\$485.78
Education					
Instruction	\$1,301.60	\$1,283.17	\$1,190.38	\$1,045.25	\$1,038.55
Administration, Attendance, and Health	\$55.08	\$77.79	\$87.87	\$76.34	\$22.55
Pupil Transportation Services	\$81.08	\$29.90	\$40.63	\$41.27	\$40.33
Operation and Maintenance Services	\$163.24	\$138.94	\$127.40	\$150.15	\$59.13
School Food Services and Other Non-Instructional Operations	\$51.18	\$49.05	\$193.06	\$69.73	\$26.05
Contributions to Community Colleges	\$0.35	\$0.21	\$0.56	\$0.18	\$0.26
Sub-Total	\$1,652.54	\$1,579.06	\$1,639.90	\$1,382.93	\$1,186.87
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$36.04	\$78.54	\$157.86	\$102.80	\$44.55
Cultural Enrichment	\$1.23	\$4.33	\$98.99	\$0.26	--
Public Libraries	\$30.44	\$32.37	\$36.15	\$21.17	\$36.54
Sub-Total	\$67.71	\$115.25	\$293.00	\$124.23	\$81.09
Community Development					
Planning and Community Development	\$55.88	\$15.87	\$14.04	\$50.82	\$119.04
Environmental Management	--	\$0.25	\$0.34	--	--
Cooperative Extension Program	\$1.39	--	\$2.65	\$0.48	\$4.41
Sub-Total	\$57.26	\$16.12	\$17.03	\$51.30	\$123.46
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,866.83	\$3,179.47	\$3,628.74	\$2,816.40	\$3,567.99

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$8.81	\$13.88	\$26.79	\$12.49	\$2.05
General and Financial Administration	\$212.95	\$251.12	\$195.42	\$167.74	\$161.86
Board of Elections	\$7.87	\$11.38	\$11.72	\$7.18	\$2.16
Sub-Total	\$229.64	\$276.39	\$233.94	\$187.41	\$166.07
Judicial Administration					
Courts	\$22.58	\$45.22	\$27.47	\$75.67	\$37.75
Commonwealth's Attorney	\$1.22	\$3.38	--	\$35.23	--
Sub-Total	\$23.80	\$48.60	\$27.47	\$110.91	\$37.75
Public Safety					
Law Enforcement and Traffic Control	\$378.10	\$417.78	\$348.37	\$279.39	\$247.04
Fire and Rescue Services	\$312.61	\$173.01	\$116.28	\$191.14	\$32.05
Correction and Detention	\$22.77	\$122.57	\$157.63	\$324.16	\$23.85
Inspections	\$51.46	\$17.85	\$42.47	\$28.25	\$13.57
Other Protection	--	\$22.39	\$18.64	\$42.17	\$11.84
Sub-Total	\$764.93	\$753.60	\$683.39	\$865.11	\$328.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$280.34	\$124.19	\$242.71	\$131.44	\$266.60
Sanitation and Waste Removal	\$88.99	\$78.00	\$90.82	\$91.56	\$160.68
Maintenance of General Buildings and Grounds	\$45.91	\$156.45	\$154.19	\$56.71	\$20.39
Sub-Total	\$415.24	\$358.63	\$487.72	\$279.71	\$447.67
Health and Welfare					
Health	\$34.42	\$13.40	\$20.69	\$0.20	\$17.43
Mental Health and Mental Retardation	\$79.79	\$78.41	\$157.63	\$186.21	\$237.70
Welfare/Social Services	\$80.95	\$197.57	\$224.56	\$246.40	\$179.03
Sub-Total	\$195.15	\$289.38	\$402.88	\$432.81	\$434.16
Education					
Instruction	\$1,022.77	\$2,006.24	\$1,277.30	\$960.91	\$1,192.43
Administration, Attendance, and Health	\$80.26	\$234.96	\$103.90	\$165.17	\$62.48
Pupil Transportation Services	\$61.76	\$56.33	\$57.47	\$35.96	\$47.57
Operation and Maintenance Services	\$155.26	\$252.24	\$224.55	\$123.11	\$133.37
School Food Services and Other Non-Instructional Operations	\$40.64	\$183.36	\$95.74	\$46.66	\$92.81
Contributions to Community Colleges	\$0.09	\$4.07	--	\$0.25	\$1.36
Sub-Total	\$1,360.78	\$2,737.20	\$1,758.95	\$1,332.06	\$1,530.03
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$146.57	\$101.46	\$79.67	\$108.47	\$87.16
Cultural Enrichment	\$2.50	\$47.34	--	\$10.68	\$7.70
Public Libraries	\$34.71	\$157.13	\$44.88	\$52.52	\$38.42
Sub-Total	\$183.79	\$305.93	\$124.55	\$171.66	\$133.28
Community Development					
Planning and Community Development	\$345.83	\$95.68	\$127.45	\$88.59	\$74.57
Environmental Management	--	\$41.74	--	\$0.47	\$9.84
Cooperative Extension Program	\$1.08	--	--	--	--
Sub-Total	\$346.91	\$137.42	\$127.45	\$89.06	\$84.41
Nondepartmental/1					
Sub-Total	--	--	\$64.71	--	--
Grand Total	\$3,520.23	\$4,907.15	\$3,911.05	\$3,468.73	\$3,161.72

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$5.18	\$4.65	\$8.38	\$4.79	--
General and Financial Administration	\$111.24	\$50.49	\$143.72	\$116.89	\$114.51
Board of Elections	\$3.01	\$3.23	\$5.38	\$8.23	\$2.73
Sub-Total	\$119.43	\$58.37	\$157.49	\$129.91	\$117.25
Judicial Administration					
Courts	\$25.18	\$20.39	\$40.43	\$15.27	\$45.37
Commonwealth's Attorney	\$14.24	\$2.18	\$19.28	--	\$25.64
Sub-Total	\$39.42	\$22.57	\$59.71	\$15.27	\$71.01
Public Safety					
Law Enforcement and Traffic Control	\$169.21	\$144.14	\$207.45	\$128.03	\$233.66
Fire and Rescue Services	\$126.38	\$120.09	\$127.35	\$49.77	\$197.69
Correction and Detention	\$118.38	\$39.56	\$198.56	\$19.37	\$171.28
Inspections	\$17.25	\$11.70	\$12.05	\$10.70	\$10.46
Other Protection	\$20.33	\$103.81	\$10.97	\$98.92	\$5.13
Sub-Total	\$451.55	\$419.31	\$556.38	\$306.79	\$618.22
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$66.64	\$137.55	\$148.52	\$170.74	\$166.27
Sanitation and Waste Removal	\$60.16	\$49.47	\$50.22	\$110.61	\$78.09
Maintenance of General Buildings and Grounds	\$36.37	\$6.26	\$1.00	\$49.09	\$84.02
Sub-Total	\$163.18	\$193.28	\$199.74	\$330.44	\$328.37
Health and Welfare					
Health	\$21.88	\$7.22	\$6.78	\$32.27	\$11.55
Mental Health and Mental Retardation	\$153.91	\$68.77	\$99.75	\$153.48	\$171.69
Welfare/Social Services	\$188.68	\$157.38	\$291.13	\$120.25	\$314.63
Sub-Total	\$364.47	\$233.37	\$397.66	\$306.00	\$497.87
Education					
Instruction	\$1,052.82	\$748.67	\$1,243.41	\$640.50	\$887.64
Administration, Attendance, and Health	\$67.75	\$48.76	\$70.56	\$51.44	\$33.43
Pupil Transportation Services	\$64.65	\$37.72	\$31.42	--	\$56.11
Operation and Maintenance Services	\$138.15	\$80.75	\$195.10	\$58.45	\$119.71
School Food Services and Other Non-Instructional Operations	\$61.05	\$31.57	\$75.10	\$22.65	\$39.19
Contributions to Community Colleges	--	\$0.68	\$0.39	--	--
Sub-Total	\$1,384.42	\$948.15	\$1,615.98	\$773.04	\$1,136.08
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$122.52	\$90.46	\$76.66	\$53.68	\$96.99
Cultural Enrichment	\$51.53	\$1.05	\$0.79	--	\$4.55
Public Libraries	\$20.21	\$13.08	\$28.88	\$11.89	\$22.69
Sub-Total	\$194.26	\$104.59	\$106.33	\$65.58	\$124.23
Community Development					
Planning and Community Development	\$156.71	\$36.07	\$45.52	\$78.75	\$101.61
Environmental Management	\$0.14	--	--	\$4.67	\$1.36
Cooperative Extension Program	\$0.78	--	--	--	\$0.38
Sub-Total	\$157.63	\$36.07	\$45.52	\$83.42	\$103.36
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$2,874.36	\$2,015.70	\$3,138.82	\$2,010.45	\$2,996.39

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$11.97	\$16.06	\$2.77	\$3.67	\$6.18
General and Financial Administration	\$193.76	\$165.01	\$185.36	\$87.07	\$66.81
Board of Elections	\$6.59	\$10.72	\$6.08	\$2.48	\$2.75
Sub-Total	\$212.32	\$191.79	\$194.22	\$93.23	\$75.74
Judicial Administration					
Courts	\$18.60	\$23.23	\$71.96	\$20.51	\$24.36
Commonwealth's Attorney	\$6.84	\$6.31	\$30.45	\$14.22	\$22.03
Sub-Total	\$25.44	\$29.54	\$102.41	\$34.73	\$46.39
Public Safety					
Law Enforcement and Traffic Control	\$265.70	\$173.43	\$244.68	\$208.01	\$255.45
Fire and Rescue Services	\$67.97	\$122.34	\$165.37	\$151.19	\$160.42
Correction and Detention	\$82.39	\$23.74	\$175.72	\$115.20	\$163.11
Inspections	\$26.39	\$16.00	\$17.76	\$13.21	\$16.49
Other Protection	\$43.03	\$40.45	\$20.80	\$3.98	\$23.90
Sub-Total	\$485.48	\$375.95	\$624.32	\$491.60	\$619.37
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$142.39	\$46.50	\$210.82	\$97.79	\$139.08
Sanitation and Waste Removal	\$56.29	\$38.49	\$96.31	\$49.11	\$75.58
Maintenance of General Buildings and Grounds	\$12.01	\$60.25	\$31.07	\$36.09	\$67.70
Sub-Total	\$210.69	\$145.23	\$338.20	\$182.99	\$282.36
Health and Welfare					
Health	\$16.27	\$2.99	\$0.77	\$11.73	\$39.15
Mental Health and Mental Retardation	\$67.38	\$61.45	\$179.73	\$109.19	\$76.21
Welfare/Social Services	\$156.16	\$246.27	\$159.92	\$245.04	\$294.26
Sub-Total	\$239.81	\$310.71	\$340.42	\$365.97	\$409.62
Education					
Instruction	\$1,481.13	\$1,343.62	\$1,138.87	\$1,152.48	\$1,078.09
Administration, Attendance, and Health	\$115.00	\$123.51	\$200.76	\$95.27	\$46.99
Pupil Transportation Services	\$80.05	\$110.88	\$61.17	\$83.38	\$30.13
Operation and Maintenance Services	\$167.07	\$294.98	\$168.31	\$154.13	\$124.82
School Food Services and Other Non-Instructional Operations	\$51.62	\$59.43	\$67.80	\$63.16	\$96.58
Contributions to Community Colleges	--	\$1.01	\$0.89	--	\$0.03
Sub-Total	\$1,894.87	\$1,933.42	\$1,637.80	\$1,548.42	\$1,376.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40.74	\$77.22	\$58.89	\$103.96	\$67.10
Cultural Enrichment	\$27.51	--	--	\$12.12	\$66.97
Public Libraries	\$41.10	\$40.04	\$32.18	\$22.67	\$29.99
Sub-Total	\$109.36	\$117.27	\$91.06	\$138.76	\$164.05
Community Development					
Planning and Community Development	\$50.14	\$9.65	\$219.06	\$119.56	\$79.19
Environmental Management	\$0.12	--	--	\$0.03	--
Cooperative Extension Program	\$4.80	--	\$0.63	\$1.28	--
Sub-Total	\$55.06	\$9.65	\$219.69	\$120.87	\$79.19
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,233.03	\$3,113.57	\$3,548.12	\$2,976.55	\$3,053.35

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$5.17	\$8.61	\$5.82	\$6.53	\$4.73
General and Financial Administration	\$178.33	\$91.52	\$118.23	\$141.99	\$91.80
Board of Elections	\$15.18	\$9.88	\$9.36	\$4.38	\$5.70
Sub-Total	\$198.68	\$110.01	\$133.41	\$152.90	\$102.23
Judicial Administration					
Courts	\$69.30	\$69.75	\$15.40	\$40.54	\$53.63
Commonwealth's Attorney	\$5.09	\$29.92	--	\$19.00	\$17.11
Sub-Total	\$74.39	\$99.66	\$15.40	\$59.53	\$70.75
Public Safety					
Law Enforcement and Traffic Control	\$335.76	\$240.52	\$155.07	\$245.97	\$186.52
Fire and Rescue Services	\$72.49	\$178.38	\$169.88	\$205.56	\$72.42
Correction and Detention	\$74.63	\$244.30	\$28.03	\$166.04	\$52.65
Inspections	\$18.40	\$0.80	\$18.41	\$10.24	\$8.85
Other Protection	\$3.96	\$6.31	\$14.19	\$25.44	\$4.96
Sub-Total	\$505.25	\$670.31	\$385.57	\$653.26	\$325.39
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$237.00	\$136.40	\$100.80	\$68.58	\$142.47
Sanitation and Waste Removal	\$105.94	\$40.49	\$32.61	\$98.58	\$76.79
Maintenance of General Buildings and Grounds	\$65.22	\$106.57	\$14.30	\$64.96	\$24.58
Sub-Total	\$408.16	\$283.46	\$147.72	\$232.12	\$243.84
Health and Welfare					
Health	\$12.35	\$21.39	\$18.48	\$14.69	\$4.98
Mental Health and Mental Retardation	\$159.25	\$112.66	\$58.61	\$81.52	\$126.30
Welfare/Social Services	\$237.97	\$391.31	\$49.56	\$246.77	\$110.77
Sub-Total	\$409.57	\$525.36	\$126.65	\$342.98	\$242.05
Education					
Instruction	\$1,225.16	\$1,099.48	\$1,376.23	\$1,038.65	\$659.33
Administration, Attendance, and Health	\$85.21	\$103.05	\$119.87	\$59.95	\$54.05
Pupil Transportation Services	\$46.02	\$55.55	\$65.54	\$51.57	\$20.44
Operation and Maintenance Services	\$133.39	\$159.11	\$150.19	\$176.55	\$69.06
School Food Services and Other Non-Instructional Operations	\$67.19	\$70.64	\$29.67	\$67.23	\$34.57
Contributions to Community Colleges	\$1.29	\$0.19	--	--	\$0.48
Sub-Total	\$1,558.25	\$1,488.02	\$1,741.50	\$1,393.95	\$837.94
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$78.09	\$56.73	\$69.28	\$98.14	\$64.87
Cultural Enrichment	\$3.83	--	--	\$21.86	\$2.18
Public Libraries	\$16.85	\$27.65	\$48.61	\$19.08	\$35.01
Sub-Total	\$98.77	\$84.39	\$117.89	\$139.08	\$102.06
Community Development					
Planning and Community Development	\$473.48	\$28.01	\$53.61	\$45.07	\$32.83
Environmental Management	--	\$7.62	--	--	--
Cooperative Extension Program	--	\$0.67	--	--	--
Sub-Total	\$473.48	\$36.30	\$53.61	\$45.07	\$32.83
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$3,726.54	\$3,297.51	\$2,721.74	\$3,018.90	\$1,957.09

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	\$11.25	\$7.84	\$12.73	\$8.29	\$5.75
General and Financial Administration	\$244.91	\$100.03	\$130.20	\$101.76	\$105.19
Board of Elections	\$7.71	\$3.79	\$7.22	\$3.80	\$2.69
Sub-Total	\$263.87	\$111.66	\$150.15	\$113.85	\$113.63
Judicial Administration					
Courts	\$55.02	\$36.02	\$44.49	\$39.99	\$47.32
Commonwealth's Attorney	\$25.57	\$16.00	\$13.35	\$15.63	\$23.84
Sub-Total	\$80.59	\$52.02	\$57.84	\$55.62	\$71.16
Public Safety					
Law Enforcement and Traffic Control	\$360.95	\$180.83	\$245.36	\$190.56	\$156.15
Fire and Rescue Services	\$193.80	\$177.97	\$212.24	\$84.62	\$158.03
Correction and Detention	\$134.74	\$121.55	\$33.81	\$86.94	\$77.98
Inspections	\$17.21	\$7.84	\$18.60	\$13.29	\$24.88
Other Protection	\$8.46	\$50.49	\$29.10	\$7.45	\$10.56
Sub-Total	\$715.15	\$538.68	\$539.11	\$382.86	\$427.61
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$156.13	\$89.62	\$197.51	\$165.64	\$53.21
Sanitation and Waste Removal	\$65.17	\$92.18	\$171.66	\$113.67	\$39.54
Maintenance of General Buildings and Grounds	\$83.26	\$99.00	\$51.18	\$117.17	\$26.50
Sub-Total	\$304.57	\$280.79	\$420.35	\$396.48	\$119.26
Health and Welfare					
Health	\$39.05	\$12.38	\$9.64	\$9.53	\$61.03
Mental Health and Mental Retardation	\$154.96	\$144.64	\$121.21	\$267.84	\$92.34
Welfare/Social Services	\$448.23	\$350.50	\$64.49	\$177.20	\$153.23
Sub-Total	\$642.25	\$507.51	\$195.34	\$454.57	\$306.60
Education					
Instruction	\$1,156.04	\$1,115.91	\$1,103.36	\$926.02	\$1,098.81
Administration, Attendance, and Health	\$78.74	\$57.72	\$50.05	\$65.33	\$79.78
Pupil Transportation Services	\$55.64	\$60.30	\$40.97	\$38.32	\$80.35
Operation and Maintenance Services	\$184.46	\$151.04	\$102.24	\$80.51	\$147.11
School Food Services and Other Non-Instructional Operations	\$58.82	\$56.47	\$61.54	\$38.77	\$59.37
Contributions to Community Colleges	--	--	--	\$0.18	--
Sub-Total	\$1,533.70	\$1,441.45	\$1,358.15	\$1,149.13	\$1,465.42
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$35.89	\$35.69	\$157.59	\$81.01	\$63.99
Cultural Enrichment	\$75.74	\$3.78	\$9.95	\$1.80	\$0.02
Public Libraries	\$27.15	\$25.54	\$36.32	\$43.63	\$17.84
Sub-Total	\$138.79	\$65.01	\$203.86	\$126.44	\$81.85
Community Development					
Planning and Community Development	\$40.81	\$347.07	\$17.15	\$63.79	\$68.00
Environmental Management	\$4.03	\$1.73	--	\$4.99	--
Cooperative Extension Program	--	\$0.54	\$0.58	--	\$0.84
Sub-Total	\$44.84	\$349.33	\$17.73	\$68.77	\$68.84
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	\$3,723.74	\$3,346.46	\$2,942.54	\$2,747.73	\$2,654.37

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, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 2.2

Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.47	\$7.17	\$16.19	\$4.65
General and Financial Administration	\$68.87	\$105.67	\$136.54	\$99.34
Board of Elections	\$2.47	\$4.52	\$7.64	\$4.48
Sub-Total	\$73.81	\$117.35	\$160.36	\$108.46
Judicial Administration				
Courts	\$12.61	\$39.96	\$23.01	\$41.34
Commonwealth's Attorney	\$16.63	\$17.59	--	\$22.29
Sub-Total	\$29.24	\$57.55	\$23.01	\$63.63
Public Safety				
Law Enforcement and Traffic Control	\$182.42	\$178.43	\$263.99	\$218.45
Fire and Rescue Services	\$93.99	\$102.27	\$192.21	\$121.67
Correction and Detention	\$62.58	\$99.58	\$123.40	\$188.37
Inspections	\$3.48	\$14.99	\$27.88	\$20.32
Other Protection	\$10.65	\$38.06	\$1.70	\$44.67
Sub-Total	\$353.11	\$433.33	\$609.17	\$593.48
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$94.40	\$151.14	\$125.18	\$136.73
Sanitation and Waste Removal	\$59.26	\$110.52	\$57.34	\$36.26
Maintenance of General Buildings and Grounds	\$72.75	\$59.80	\$94.34	\$53.55
Sub-Total	\$226.41	\$321.47	\$276.86	\$226.54
Health and Welfare				
Health	\$5.47	\$9.34	\$16.39	\$7.86
Mental Health and Mental Retardation	\$79.23	\$190.78	\$96.00	\$79.11
Welfare/Social Services	\$122.08	\$130.29	\$122.46	\$248.63
Sub-Total	\$206.78	\$330.41	\$234.85	\$335.61
Education				
Instruction	\$1,147.01	\$1,023.57	\$413.59	\$1,293.01
Administration, Attendance, and Health	\$43.74	\$83.17	\$33.61	\$86.40
Pupil Transportation Services	\$55.42	\$38.30	\$36.32	\$43.86
Operation and Maintenance Services	\$171.96	\$166.13	\$56.34	\$70.14
School Food Services and Other Non-Instructional Operations	\$50.37	\$46.40	\$18.53	\$51.56
Contributions to Community Colleges	\$0.01	\$0.75	--	\$6.15
Sub-Total	\$1,468.51	\$1,358.32	\$558.40	\$1,551.13
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$52.86	\$73.57	\$94.37	\$79.61
Cultural Enrichment	\$18.76	\$3.99	\$10.14	\$2.24
Public Libraries	\$37.62	\$43.72	\$67.60	\$20.11
Sub-Total	\$109.25	\$121.29	\$172.11	\$101.96
Community Development				
Planning and Community Development	\$128.52	\$24.44	\$352.15	\$94.67
Environmental Management	\$0.02	\$17.66	--	\$3.56
Cooperative Extension Program	\$0.59	--	--	--
Sub-Total	\$129.14	\$42.09	\$352.15	\$98.23
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$2,596.24	\$2,781.81	\$2,386.91	\$3,079.04

1

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

2

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

Data Sources: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset), January 25, 2006.

Table 3.1

Percentage Distribution/²
of
Operating Expenditures by Category and Jurisdictional Class
for
Counties and Cities in Virginia
FY 2005

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.21%	0.19%	0.20%
General and Financial Administration	3.32%	3.92%	3.54%
Board of Elections	0.16%	0.16%	0.16%
Sub-Total	3.69%	4.27%	3.90%
Judicial Administration			
Courts	1.23%	1.23%	1.23%
Commonwealth's Attorney	0.39%	0.57%	0.45%
Sub-Total	1.62%	1.80%	1.69%
Public Safety			
Law Enforcement and Traffic Control	5.24%	7.55%	6.08%
Fire and Rescue Services	4.00%	5.05%	4.38%
Correction and Detention	2.94%	3.80%	3.25%
Inspections	0.60%	0.50%	0.56%
Other Protection	0.74%	0.62%	0.70%
Sub-Total	13.52%	17.52%	14.97%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.88%	4.01%	2.01%
Sanitation and Waste Removal	2.04%	2.36%	2.15%
Maintenance of General Buildings and Grounds	1.31%	1.93%	1.54%
Sub-Total	4.23%	8.30%	5.70%
Health and Welfare			
Health	1.02%	0.72%	0.91%
Mental Health and Mental Retardation	3.61%	3.85%	3.70%
Welfare/Social Services	6.27%	7.76%	6.81%
Sub-Total	10.90%	12.34%	11.42%
Education			
Instruction	45.39%	36.85%	42.31%
Administration, Attendance, and Health	2.59%	2.25%	2.47%
Pupil Transportation Services	3.46%	1.86%	2.88%
Operation and Maintenance Services	6.02%	4.97%	5.64%
School Food Services and Other Non-Instructional Operations	2.34%	1.94%	2.19%
Contributions to Community Colleges	0.03%	0.01%	0.02%
Sub-Total	59.84%	47.87%	55.52%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.78%	2.55%	2.06%
Cultural Enrichment	0.13%	0.80%	0.37%
Public Libraries	1.13%	1.03%	1.10%
Sub-Total	3.05%	4.37%	3.53%
Community Development			
Planning and Community Development	2.88%	3.45%	3.08%
Environmental Management	0.13%	0.05%	0.10%
Cooperative Extension Program	0.06%	0.02%	0.05%
Sub-Total	3.06%	3.51%	3.23%
Nondepartmental ¹			
Sub-Total	0.08%	0.01%	0.05%
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, 2005, 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 2005

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

Expenditure Category	Accomack County	Albemarle County	Alleghany County	Amelia County	Amherst County
General Government Administration					
Legislative	0.39%	0.20%	0.22%	1.26%	0.31%
General and Financial Administration	2.91%	2.62%	3.13%	3.45%	2.04%
Board of Elections	0.25%	0.23%	0.07%	0.34%	0.25%
Sub-Total	3.55%	3.05%	3.43%	5.05%	2.59%
Judicial Administration					
Courts	1.10%	1.10%	1.44%	1.45%	1.55%
Commonwealth's Attorney	0.36%	0.33%	0.66%	0.76%	1.15%
Sub-Total	1.46%	1.43%	2.10%	2.20%	2.70%
Public Safety					
Law Enforcement and Traffic Control	2.02%	4.21%	3.13%	5.11%	4.22%
Fire and Rescue Services	3.02%	3.04%	1.43%	0.71%	1.90%
Correction and Detention	2.36%	2.85%	3.32%	5.95%	2.66%
Inspections	0.22%	0.47%	0.31%	0.55%	0.26%
Other Protection	1.16%	1.47%	1.43%	0.29%	2.58%
Sub-Total	8.77%	12.04%	9.63%	12.62%	11.61%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.23%	1.13%	--	0.02%	0.03%
Sanitation and Waste Removal	5.00%	0.17%	4.14%	0.85%	2.01%
Maintenance of General Buildings and Grounds	1.18%	0.07%	1.77%	1.71%	1.33%
Sub-Total	6.40%	1.38%	5.91%	2.57%	3.37%
Health and Welfare					
Health	0.59%	0.36%	0.30%	0.42%	0.48%
Mental Health and Mental Retardation	5.94%	3.29%	8.10%	7.41%	4.42%
Welfare/Social Services	8.68%	7.94%	7.02%	5.20%	5.51%
Sub-Total	15.20%	11.59%	15.42%	13.03%	10.41%
Education					
Instruction	46.06%	44.93%	42.36%	45.57%	50.77%
Administration, Attendance, and Health	2.94%	3.46%	4.13%	3.69%	2.87%
Pupil Transportation Services	3.52%	4.29%	3.70%	3.71%	3.80%
Operation and Maintenance Services	6.35%	5.24%	7.19%	5.92%	6.50%
School Food Services and Other Non-Instructional Operations	2.74%	1.79%	2.77%	2.73%	2.73%
Contributions to Community Colleges	0.32%	0.01%	0.02%	0.004%	0.002%
Sub-Total	61.92%	59.72%	60.17%	61.63%	66.67%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.70%	0.96%	2.04%	0.70%	0.60%
Cultural Enrichment	0.10%	0.24%	0.02%	--	--
Public Libraries	0.49%	1.40%	0.45%	0.78%	1.28%
Sub-Total	1.29%	2.59%	2.52%	1.48%	1.89%
Community Development					
Planning and Community Development	0.95%	8.10%	0.74%	1.05%	0.62%
Environmental Management	0.31%	0.04%	0.01%	0.31%	0.02%
Cooperative Extension Program	0.14%	0.07%	0.07%	0.06%	0.12%
Sub-Total	1.40%	8.21%	0.81%	1.42%	0.76%
Nondepartmental/ ¹					
Sub-Total	--	--	0.03%	--	--
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, 2005](#), 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 2005

[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	0.52%	0.13%	0.20%	0.58%	0.19%
General and Financial Administration	3.31%	3.87%	2.21%	5.10%	1.73%
Board of Elections	0.42%	0.14%	0.15%	0.08%	0.15%
Sub-Total	4.25%	4.14%	2.56%	5.77%	2.08%
Judicial Administration					
Courts	1.70%	1.41%	0.61%	1.54%	1.38%
Commonwealth's Attorney	0.70%	0.52%	0.41%	0.51%	0.42%
Sub-Total	2.40%	1.93%	1.02%	2.05%	1.80%
Public Safety					
Law Enforcement and Traffic Control	8.20%	6.77%	3.20%	4.99%	4.57%
Fire and Rescue Services	0.72%	5.31%	3.10%	3.71%	2.50%
Correction and Detention	1.16%	3.89%	2.91%	0.38%	2.43%
Inspections	0.21%	0.52%	0.34%	0.42%	0.37%
Other Protection	0.39%	1.39%	1.06%	1.51%	0.06%
Sub-Total	10.68%	17.88%	10.61%	11.01%	9.92%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	3.86%	0.13%	--	--
Sanitation and Waste Removal	3.60%	1.72%	1.03%	5.04%	4.38%
Maintenance of General Buildings and Grounds	1.24%	1.51%	0.86%	1.45%	0.90%
Sub-Total	4.85%	7.09%	2.02%	6.50%	5.28%
Health and Welfare					
Health	0.40%	3.68%	0.37%	0.41%	0.38%
Mental Health and Mental Retardation	3.37%	3.23%	3.79%	4.78%	2.02%
Welfare/Social Services	5.66%	10.45%	7.69%	3.30%	8.61%
Sub-Total	9.44%	17.36%	11.84%	8.49%	11.01%
Education					
Instruction	50.78%	33.03%	54.95%	40.70%	47.17%
Administration, Attendance, and Health	2.89%	2.67%	2.52%	2.50%	2.01%
Pupil Transportation Services	4.15%	1.23%	3.76%	4.86%	4.93%
Operation and Maintenance Services	5.70%	3.40%	5.39%	6.55%	6.02%
School Food Services and Other Non-Instructional Operations	2.92%	2.35%	2.51%	2.86%	3.23%
Contributions to Community Colleges	0.001%	0.004%	0.004%	0.02%	0.06%
Sub-Total	66.44%	42.69%	69.14%	57.49%	63.42%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.80%	4.30%	0.92%	2.58%	1.04%
Cultural Enrichment	--	0.40%	0.07%	--	0.09%
Public Libraries	0.58%	1.93%	0.83%	1.53%	1.11%
Sub-Total	1.38%	6.63%	1.83%	4.12%	2.24%
Community Development					
Planning and Community Development	0.24%	2.27%	0.83%	3.90%	3.93%
Environmental Management	0.17%	--	0.07%	0.50%	0.24%
Cooperative Extension Program	0.15%	--	0.08%	0.18%	0.09%
Sub-Total	0.56%	2.27%	0.98%	4.58%	4.26%
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, 2005, 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 2005

[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	0.23%	0.26%	0.49%	0.57%	0.27%
General and Financial Administration	3.86%	3.08%	2.80%	2.14%	3.05%
Board of Elections	0.44%	0.31%	0.31%	0.08%	0.31%
Sub-Total	4.52%	3.66%	3.60%	2.80%	3.63%
Judicial Administration					
Courts	2.82%	1.57%	1.38%	1.25%	1.62%
Commonwealth's Attorney	0.65%	0.66%	0.78%	0.64%	0.41%
Sub-Total	3.47%	2.22%	2.16%	1.90%	2.03%
Public Safety					
Law Enforcement and Traffic Control	5.41%	4.84%	4.27%	2.88%	4.60%
Fire and Rescue Services	0.75%	2.55%	1.31%	0.95%	0.86%
Correction and Detention	1.80%	1.93%	3.73%	2.44%	4.73%
Inspections	0.35%	0.43%	0.34%	0.16%	0.30%
Other Protection	1.08%	1.70%	0.34%	0.82%	0.33%
Sub-Total	9.38%	11.45%	9.99%	7.26%	10.81%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.07%	4.57%	0.01%
Sanitation and Waste Removal	8.19%	1.47%	2.11%	3.87%	2.50%
Maintenance of General Buildings and Grounds	1.26%	1.36%	1.18%	1.49%	0.98%
Sub-Total	9.46%	2.83%	3.37%	9.92%	3.49%
Health and Welfare					
Health	0.48%	0.46%	0.36%	0.40%	0.30%
Mental Health and Mental Retardation	5.36%	1.80%	5.67%	6.80%	2.54%
Welfare/Social Services	5.48%	4.93%	6.92%	12.13%	7.60%
Sub-Total	11.32%	7.19%	12.95%	19.33%	10.44%
Education					
Instruction	39.11%	50.85%	49.28%	37.03%	50.46%
Administration, Attendance, and Health	3.31%	2.54%	2.15%	1.68%	2.86%
Pupil Transportation Services	4.20%	4.20%	5.04%	5.32%	5.43%
Operation and Maintenance Services	9.76%	7.40%	6.45%	5.80%	6.41%
School Food Services and Other Non-Instructional Operations	2.52%	2.95%	3.10%	2.64%	2.89%
Contributions to Community Colleges	0.06%	0.01%	0.02%	0.11%	0.15%
Sub-Total	58.96%	67.95%	66.03%	52.58%	68.21%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.29%	1.60%	0.10%	0.79%	0.31%
Cultural Enrichment	--	0.08%	0.09%	--	0.01%
Public Libraries	0.93%	1.07%	0.78%	0.69%	0.43%
Sub-Total	1.22%	2.76%	0.97%	1.48%	0.76%
Community Development					
Planning and Community Development	1.30%	1.82%	0.69%	4.51%	0.50%
Environmental Management	0.06%	0.03%	0.05%	0.15%	0.02%
Cooperative Extension Program	0.32%	0.10%	0.18%	0.08%	0.10%
Sub-Total	1.68%	1.95%	0.93%	4.74%	0.62%
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, 2005](#), 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 2005
 [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	0.08%	0.25%	0.57%	0.39%	0.24%
General and Financial Administration	2.55%	3.75%	1.85%	8.42%	2.81%
Board of Elections	0.14%	0.23%	0.30%	0.35%	0.09%
Sub-Total	2.77%	4.23%	2.72%	9.16%	3.15%
Judicial Administration					
Courts	1.22%	0.68%	1.45%	2.06%	1.35%
Commonwealth's Attorney	0.50%	0.31%	0.54%	0.52%	0.50%
Sub-Total	1.72%	0.99%	1.99%	2.58%	1.86%
Public Safety					
Law Enforcement and Traffic Control	2.96%	4.85%	2.26%	3.63%	4.13%
Fire and Rescue Services	0.92%	3.01%	2.04%	0.74%	1.19%
Correction and Detention	3.92%	4.00%	2.92%	3.16%	3.67%
Inspections	0.24%	0.62%	0.23%	0.62%	0.04%
Other Protection	1.13%	1.30%	0.88%	1.22%	0.20%
Sub-Total	9.18%	13.80%	8.33%	9.36%	9.23%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	1.11%	--	--	--
Sanitation and Waste Removal	1.94%	2.64%	1.05%	1.29%	1.82%
Maintenance of General Buildings and Grounds	1.01%	1.87%	1.16%	3.32%	0.85%
Sub-Total	2.97%	5.62%	2.21%	4.61%	2.67%
Health and Welfare					
Health	0.35%	0.69%	0.55%	0.42%	0.27%
Mental Health and Mental Retardation	3.98%	4.32%	11.88%	0.53%	6.94%
Welfare/Social Services	8.90%	5.59%	5.79%	6.18%	14.90%
Sub-Total	13.23%	10.59%	18.22%	7.13%	22.11%
Education					
Instruction	51.34%	47.27%	48.05%	43.77%	41.44%
Administration, Attendance, and Health	2.63%	2.18%	2.28%	3.70%	2.71%
Pupil Transportation Services	3.69%	4.61%	4.25%	4.59%	4.78%
Operation and Maintenance Services	6.18%	5.06%	5.52%	8.28%	7.74%
School Food Services and Other Non-Instructional Operations	3.22%	2.62%	3.16%	2.73%	2.88%
Contributions to Community Colleges	--	0.05%	0.06%	0.01%	0.01%
Sub-Total	67.05%	61.79%	63.31%	63.08%	59.55%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.80%	0.53%	0.70%	1.77%	0.04%
Cultural Enrichment	0.004%	--	--	0.13%	0.10%
Public Libraries	0.87%	0.35%	0.42%	0.33%	0.76%
Sub-Total	1.67%	0.88%	1.12%	2.24%	0.90%
Community Development					
Planning and Community Development	1.33%	1.91%	1.91%	1.57%	0.17%
Environmental Management	0.01%	0.07%	0.02%	0.04%	0.30%
Cooperative Extension Program	0.06%	0.12%	0.16%	0.22%	0.08%
Sub-Total	1.40%	2.09%	2.09%	1.83%	0.55%
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, 2005, 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 2005
 [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	0.08%	0.31%	0.60%	0.25%	0.31%
General and Financial Administration	3.41%	4.83%	6.03%	2.88%	3.75%
Board of Elections	0.17%	0.27%	0.33%	0.15%	0.59%
Sub-Total	3.66%	5.41%	6.96%	3.28%	4.66%
Judicial Administration					
Courts	1.35%	0.71%	2.10%	1.65%	1.75%
Commonwealth's Attorney	0.46%	0.74%	0.81%	0.61%	0.37%
Sub-Total	1.81%	1.44%	2.91%	2.26%	2.11%
Public Safety					
Law Enforcement and Traffic Control	6.96%	5.13%	4.77%	4.84%	3.36%
Fire and Rescue Services	5.75%	1.71%	0.47%	1.36%	1.69%
Correction and Detention	4.43%	2.77%	0.33%	2.53%	6.23%
Inspections	0.72%	0.74%	0.50%	0.93%	0.35%
Other Protection	0.35%	0.28%	3.43%	1.80%	0.56%
Sub-Total	18.22%	10.63%	9.51%	11.47%	12.18%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.88%	--	--	--	--
Sanitation and Waste Removal	0.98%	1.20%	3.05%	3.24%	2.17%
Maintenance of General Buildings and Grounds	0.77%	2.57%	0.84%	1.06%	1.88%
Sub-Total	2.63%	3.77%	3.90%	4.29%	4.05%
Health and Welfare					
Health	0.36%	0.62%	0.18%	0.31%	0.35%
Mental Health and Mental Retardation	3.98%	2.22%	2.42%	4.33%	3.62%
Welfare/Social Services	3.71%	7.24%	11.00%	11.53%	7.35%
Sub-Total	8.04%	10.08%	13.60%	16.16%	11.32%
Education					
Instruction	46.78%	47.66%	45.81%	46.60%	43.63%
Administration, Attendance, and Health	2.37%	4.28%	3.45%	2.36%	3.90%
Pupil Transportation Services	3.19%	3.20%	2.99%	2.90%	5.93%
Operation and Maintenance Services	7.14%	5.49%	5.38%	5.58%	7.35%
School Food Services and Other Non-Instructional Operations	2.01%	2.30%	2.65%	2.63%	2.76%
Contributions to Community Colleges	--	0.29%	0.003%	0.01%	0.01%
Sub-Total	61.48%	63.23%	60.28%	60.08%	63.58%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.07%	2.24%	--	0.41%	0.13%
Cultural Enrichment	0.02%	0.004%	--	--	--
Public Libraries	1.10%	0.82%	1.53%	0.87%	0.34%
Sub-Total	2.19%	3.06%	1.53%	1.28%	0.47%
Community Development					
Planning and Community Development	1.93%	2.04%	0.41%	0.98%	1.36%
Environmental Management	--	0.08%	0.61%	0.04%	0.03%
Cooperative Extension Program	0.05%	0.26%	0.30%	0.15%	0.25%
Sub-Total	1.97%	2.38%	1.32%	1.18%	1.63%
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	1.08%	0.17%	1.83%	0.12%	0.27%
General and Financial Administration	1.92%	3.00%	3.70%	3.36%	4.73%
Board of Elections	0.09%	0.18%	0.07%	0.13%	0.20%
Sub-Total	3.09%	3.35%	5.60%	3.61%	5.20%
Judicial Administration					
Courts	1.88%	1.19%	1.46%	0.97%	1.71%
Commonwealth's Attorney	0.54%	0.28%	0.79%	0.07%	0.43%
Sub-Total	2.42%	1.47%	2.25%	1.04%	2.14%
Public Safety					
Law Enforcement and Traffic Control	2.31%	4.14%	3.45%	6.13%	4.15%
Fire and Rescue Services	0.48%	2.73%	1.95%	5.37%	2.60%
Correction and Detention	2.82%	2.36%	7.07%	1.96%	1.84%
Inspections	0.30%	0.42%	0.64%	0.45%	0.74%
Other Protection	4.20%	0.74%	0.42%	0.39%	0.75%
Sub-Total	10.09%	10.40%	13.54%	14.29%	10.07%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.37%	0.06%	--	0.66%	--
Sanitation and Waste Removal	3.70%	3.06%	4.43%	2.41%	5.43%
Maintenance of General Buildings and Grounds	0.83%	2.05%	1.02%	1.19%	4.27%
Sub-Total	6.90%	5.17%	5.45%	4.25%	9.70%
Health and Welfare					
Health	0.52%	0.33%	0.45%	2.07%	0.24%
Mental Health and Mental Retardation	5.41%	2.48%	4.24%	3.66%	3.45%
Welfare/Social Services	10.32%	5.35%	7.28%	6.88%	4.28%
Sub-Total	16.25%	8.16%	11.97%	12.61%	7.97%
Education					
Instruction	37.29%	49.35%	44.02%	44.21%	47.99%
Administration, Attendance, and Health	2.85%	2.15%	3.09%	1.98%	2.03%
Pupil Transportation Services	4.42%	4.40%	4.65%	2.51%	3.35%
Operation and Maintenance Services	5.93%	6.64%	5.45%	6.42%	4.59%
School Food Services and Other Non-Instructional Operations	3.40%	2.58%	2.37%	1.75%	2.14%
Contributions to Community Colleges	0.22%	0.01%	0.02%	0.005%	0.03%
Sub-Total	54.11%	65.13%	59.60%	56.87%	60.13%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.24%	0.45%	0.80%	2.33%	1.29%
Cultural Enrichment	--	--	0.06%	0.24%	--
Public Libraries	1.07%	0.56%	0.52%	1.03%	1.01%
Sub-Total	1.31%	1.01%	1.38%	3.60%	2.30%
Community Development					
Planning and Community Development	5.67%	5.20%	0.04%	3.52%	2.19%
Environmental Management	--	0.03%	0.06%	0.21%	0.22%
Cooperative Extension Program	0.16%	0.08%	0.12%	0.002%	0.07%
Sub-Total	5.83%	5.32%	0.22%	3.73%	2.49%
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, 2005](#), 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 2005
 [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	0.17%	0.31%	0.38%	0.23%	0.27%
General and Financial Administration	3.91%	2.93%	2.25%	3.33%	3.46%
Board of Elections	0.37%	0.24%	0.18%	0.08%	0.30%
Sub-Total	4.45%	3.49%	2.81%	3.64%	4.03%
Judicial Administration					
Courts	0.77%	2.79%	1.78%	1.23%	1.83%
Commonwealth's Attorney	0.84%	0.54%	0.62%	0.56%	0.52%
Sub-Total	1.61%	3.33%	2.40%	1.79%	2.35%
Public Safety					
Law Enforcement and Traffic Control	3.69%	2.11%	3.42%	4.33%	3.98%
Fire and Rescue Services	3.55%	1.47%	--	3.49%	1.53%
Correction and Detention	2.81%	2.89%	2.39%	2.57%	3.48%
Inspections	0.49%	0.42%	0.38%	0.54%	0.50%
Other Protection	1.27%	1.82%	3.34%	0.44%	2.08%
Sub-Total	11.81%	8.72%	9.53%	11.37%	11.57%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.08%	0.20%	--
Sanitation and Waste Removal	4.51%	1.10%	1.17%	4.14%	0.19%
Maintenance of General Buildings and Grounds	1.64%	1.75%	1.10%	0.76%	0.93%
Sub-Total	6.16%	2.85%	2.36%	5.11%	1.12%
Health and Welfare					
Health	0.55%	0.51%	0.29%	0.20%	0.39%
Mental Health and Mental Retardation	6.88%	2.05%	2.26%	1.46%	5.37%
Welfare/Social Services	6.56%	9.45%	8.12%	4.16%	6.06%
Sub-Total	13.99%	12.01%	10.67%	5.82%	11.83%
Education					
Instruction	42.64%	51.45%	50.83%	51.14%	49.85%
Administration, Attendance, and Health	2.48%	2.21%	1.95%	3.28%	2.97%
Pupil Transportation Services	5.19%	4.34%	5.42%	4.38%	3.71%
Operation and Maintenance Services	6.82%	6.33%	6.57%	6.26%	6.51%
School Food Services and Other Non-Instructional Operations	2.84%	2.66%	3.60%	2.23%	2.99%
Contributions to Community Colleges	0.02%	0.04%	0.02%	0.29%	0.02%
Sub-Total	59.98%	67.03%	68.39%	67.58%	66.05%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.16%	1.23%	1.28%	2.34%	1.71%
Cultural Enrichment	0.01%	0.002%	--	--	0.21%
Public Libraries	0.99%	0.52%	0.60%	0.89%	0.11%
Sub-Total	1.15%	1.75%	1.89%	3.23%	2.03%
Community Development					
Planning and Community Development	0.53%	0.67%	1.72%	1.26%	0.86%
Environmental Management	0.04%	0.01%	0.15%	0.12%	0.03%
Cooperative Extension Program	0.28%	0.13%	0.08%	0.10%	0.15%
Sub-Total	0.85%	0.81%	1.95%	1.48%	1.03%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, 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 2005

[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	0.23%	1.34%	0.17%	0.17%	0.57%
General and Financial Administration	3.66%	4.92%	1.88%	2.70%	2.55%
Board of Elections	0.19%	0.30%	0.10%	0.23%	0.43%
Sub-Total	4.08%	6.56%	2.15%	3.11%	3.54%
Judicial Administration					
Courts	1.93%	2.35%	1.87%	1.70%	3.38%
Commonwealth's Attorney	0.59%	0.83%	0.74%	0.43%	2.18%
Sub-Total	2.52%	3.18%	2.61%	2.13%	5.55%
Public Safety					
Law Enforcement and Traffic Control	4.54%	3.17%	3.49%	4.91%	6.04%
Fire and Rescue Services	2.15%	4.05%	1.03%	1.52%	0.86%
Correction and Detention	2.85%	2.51%	3.31%	2.43%	5.73%
Inspections	0.84%	1.13%	0.31%	0.64%	0.84%
Other Protection	0.40%	1.36%	1.19%	0.40%	3.79%
Sub-Total	10.79%	12.21%	9.33%	9.90%	17.26%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.37%	0.67%	--	--	0.10%
Sanitation and Waste Removal	0.04%	1.71%	4.44%	4.08%	7.03%
Maintenance of General Buildings and Grounds	1.70%	1.41%	0.61%	2.35%	3.84%
Sub-Total	2.11%	3.79%	5.05%	6.43%	10.96%
Health and Welfare					
Health	0.58%	0.52%	0.50%	1.08%	0.41%
Mental Health and Mental Retardation	4.59%	6.11%	9.15%	2.94%	8.50%
Welfare/Social Services	4.34%	8.05%	7.78%	7.58%	7.87%
Sub-Total	9.51%	14.67%	17.43%	11.60%	16.78%
Education					
Instruction	50.55%	40.73%	43.62%	49.15%	18.78%
Administration, Attendance, and Health	2.81%	2.42%	1.76%	3.94%	2.66%
Pupil Transportation Services	4.83%	4.30%	4.31%	3.55%	4.76%
Operation and Maintenance Services	6.35%	6.00%	5.67%	4.93%	6.97%
School Food Services and Other Non-Instructional Operations	2.43%	2.16%	4.23%	2.16%	3.07%
Contributions to Community Colleges	0.60%	--	0.05%	0.03%	0.43%
Sub-Total	67.57%	55.60%	59.64%	63.76%	36.67%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.08%	1.04%	0.52%	0.30%	0.76%
Cultural Enrichment	0.11%	--	0.01%	--	0.05%
Public Libraries	0.99%	1.38%	0.97%	0.69%	0.77%
Sub-Total	2.18%	2.42%	1.50%	0.98%	1.58%
Community Development					
Planning and Community Development	1.12%	1.41%	2.14%	1.94%	7.35%
Environmental Management	0.04%	0.08%	0.02%	0.01%	0.05%
Cooperative Extension Program	0.08%	0.07%	0.12%	0.14%	0.26%
Sub-Total	1.25%	1.57%	2.28%	2.10%	7.66%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005](#), 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 2005
 [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	0.23%	0.20%	0.14%	0.13%	2.08%
General and Financial Administration	1.49%	2.75%	7.32%	1.95%	5.12%
Board of Elections	0.15%	0.12%	0.17%	0.22%	0.81%
Sub-Total	1.88%	3.07%	7.63%	2.30%	8.01%
Judicial Administration					
Courts	1.68%	1.00%	1.01%	1.75%	3.65%
Commonwealth's Attorney	0.76%	0.52%	0.54%	0.51%	1.10%
Sub-Total	2.44%	1.53%	1.56%	2.26%	4.75%
Public Safety					
Law Enforcement and Traffic Control	2.15%	6.64%	7.85%	4.83%	7.56%
Fire and Rescue Services	1.22%	5.23%	5.24%	1.78%	0.76%
Correction and Detention	4.52%	3.89%	3.70%	1.45%	0.82%
Inspections	0.31%	0.64%	0.60%	0.29%	0.87%
Other Protection	1.21%	0.35%	0.29%	1.51%	2.39%
Sub-Total	9.42%	16.74%	17.68%	9.86%	12.40%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.66%	3.93%	-0.01%	0.02%
Sanitation and Waste Removal	1.17%	1.39%	1.20%	1.29%	3.81%
Maintenance of General Buildings and Grounds	1.10%	0.64%	1.04%	1.25%	1.22%
Sub-Total	2.27%	2.69%	6.17%	2.53%	5.04%
Health and Welfare					
Health	0.32%	0.20%	0.21%	0.28%	1.32%
Mental Health and Mental Retardation	4.17%	4.00%	3.52%	4.59%	3.86%
Welfare/Social Services	6.37%	4.32%	4.18%	4.89%	4.28%
Sub-Total	10.86%	8.52%	7.91%	9.76%	9.46%
Education					
Instruction	48.81%	47.91%	36.93%	49.78%	39.70%
Administration, Attendance, and Health	2.74%	3.36%	4.40%	3.42%	3.02%
Pupil Transportation Services	4.87%	2.79%	2.97%	4.20%	4.48%
Operation and Maintenance Services	7.94%	5.15%	4.89%	8.16%	9.05%
School Food Services and Other Non-Instructional Operations	3.42%	3.65%	2.30%	3.20%	2.36%
Contributions to Community Colleges	0.05%	--	--	0.06%	--
Sub-Total	67.83%	62.84%	51.49%	68.82%	58.61%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.21%	1.20%	2.04%	0.76%	--
Cultural Enrichment	--	--	--	0.06%	--
Public Libraries	0.43%	1.50%	1.47%	1.10%	0.50%
Sub-Total	0.64%	2.69%	3.51%	1.92%	0.50%
Community Development					
Planning and Community Development	4.45%	1.84%	4.02%	2.50%	0.78%
Environmental Management	0.03%	0.04%	--	0.02%	--
Cooperative Extension Program	0.17%	0.03%	0.04%	0.03%	0.44%
Sub-Total	4.65%	1.91%	4.06%	2.56%	1.22%
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	0.29%	0.16%	0.20%	0.34%	0.37%
General and Financial Administration	4.38%	3.58%	4.92%	5.10%	3.55%
Board of Elections	0.19%	0.19%	0.48%	0.32%	0.38%
Sub-Total	4.86%	3.94%	5.61%	5.76%	4.31%
Judicial Administration					
Courts	1.19%	2.45%	2.16%	2.56%	2.41%
Commonwealth's Attorney	0.41%	0.41%	0.98%	0.74%	0.30%
Sub-Total	1.60%	2.86%	3.14%	3.31%	2.71%
Public Safety					
Law Enforcement and Traffic Control	2.61%	5.31%	5.37%	4.87%	3.93%
Fire and Rescue Services	1.40%	5.17%	0.73%	3.85%	1.39%
Correction and Detention	2.19%	2.02%	4.75%	4.98%	6.03%
Inspections	0.51%	0.68%	0.63%	0.36%	0.81%
Other Protection	2.30%	0.36%	0.62%	0.69%	2.01%
Sub-Total	9.01%	13.53%	12.10%	14.74%	14.17%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.54%	--	--	0.39%	--
Sanitation and Waste Removal	2.41%	0.96%	2.63%	0.13%	2.72%
Maintenance of General Buildings and Grounds	1.57%	2.49%	1.84%	1.42%	1.54%
Sub-Total	5.52%	3.45%	4.47%	1.94%	4.25%
Health and Welfare					
Health	0.59%	0.39%	0.47%	0.52%	0.48%
Mental Health and Mental Retardation	5.08%	3.05%	4.12%	3.13%	5.42%
Welfare/Social Services	4.50%	3.50%	7.53%	5.93%	4.76%
Sub-Total	10.17%	6.93%	12.12%	9.58%	10.66%
Education					
Instruction	43.92%	42.26%	42.01%	46.01%	44.40%
Administration, Attendance, and Health	2.91%	3.24%	4.04%	1.74%	3.36%
Pupil Transportation Services	3.78%	3.43%	5.43%	4.08%	3.58%
Operation and Maintenance Services	9.28%	5.39%	5.76%	5.85%	4.93%
School Food Services and Other Non-Instructional Operations	2.18%	1.75%	2.53%	2.26%	2.75%
Contributions to Community Colleges	--	--	0.03%	0.01%	0.02%
Sub-Total	62.07%	56.08%	59.79%	59.96%	59.03%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.47%	3.29%	0.05%	1.42%	1.18%
Cultural Enrichment	0.20%	--	--	--	--
Public Libraries	0.87%	3.06%	1.35%	1.14%	1.88%
Sub-Total	2.54%	6.36%	1.39%	2.56%	3.06%
Community Development					
Planning and Community Development	2.28%	6.27%	1.18%	1.92%	1.70%
Environmental Management	--	0.54%	0.07%	0.05%	0.03%
Cooperative Extension Program	0.06%	0.05%	0.12%	0.18%	0.07%
Sub-Total	2.34%	6.86%	1.37%	2.16%	1.81%
Nondepartmental/ ¹					
Sub-Total	1.89%	--	--	--	--
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, 2005](#), 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 2005

[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	0.25%	0.27%	0.28%	0.25%	0.20%
General and Financial Administration	3.66%	1.40%	2.80%	3.59%	2.83%
Board of Elections	0.44%	0.24%	0.10%	0.21%	0.34%
Sub-Total	4.35%	1.91%	3.18%	4.06%	3.37%
Judicial Administration					
Courts	1.51%	1.52%	0.81%	1.63%	1.93%
Commonwealth's Attorney	0.84%	0.47%	0.32%	0.70%	0.73%
Sub-Total	2.35%	1.99%	1.12%	2.33%	2.66%
Public Safety					
Law Enforcement and Traffic Control	5.11%	2.96%	4.47%	4.74%	3.59%
Fire and Rescue Services	3.49%	0.69%	4.01%	3.56%	1.57%
Correction and Detention	3.82%	2.51%	1.67%	2.88%	5.68%
Inspections	0.25%	0.26%	0.86%	0.59%	0.29%
Other Protection	0.48%	0.47%	0.25%	0.77%	0.18%
Sub-Total	13.15%	6.89%	11.26%	12.55%	11.31%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.35%	1.60%	--	--
Sanitation and Waste Removal	3.97%	2.64%	0.53%	2.75%	2.20%
Maintenance of General Buildings and Grounds	0.69%	0.51%	0.92%	2.03%	0.49%
Sub-Total	4.66%	3.51%	3.05%	4.79%	2.69%
Health and Welfare					
Health	1.00%	0.40%	0.49%	0.95%	0.75%
Mental Health and Mental Retardation	4.98%	3.62%	2.58%	2.90%	7.53%
Welfare/Social Services	7.48%	11.64%	5.02%	6.61%	6.22%
Sub-Total	13.46%	15.67%	8.10%	10.46%	14.49%
Education					
Instruction	44.03%	51.27%	50.14%	46.16%	46.05%
Administration, Attendance, and Health	2.36%	2.11%	2.23%	2.86%	2.69%
Pupil Transportation Services	4.21%	3.77%	4.59%	4.99%	5.33%
Operation and Maintenance Services	5.61%	7.84%	5.80%	5.74%	6.05%
School Food Services and Other Non-Instructional Operations	2.79%	3.84%	1.80%	2.68%	3.24%
Contributions to Community Colleges	0.02%	0.04%	0.03%	0.05%	--
Sub-Total	59.02%	68.89%	64.59%	62.49%	63.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.34%	0.13%	2.75%	1.48%	--
Cultural Enrichment	0.02%	0.01%	0.28%	0.02%	--
Public Libraries	0.27%	0.62%	1.34%	0.50%	0.32%
Sub-Total	0.64%	0.77%	4.37%	2.01%	0.32%
Community Development					
Planning and Community Development	2.16%	0.29%	4.07%	1.08%	1.70%
Environmental Management	0.08%	0.01%	0.16%	0.11%	--
Cooperative Extension Program	0.14%	0.09%	0.09%	0.14%	0.09%
Sub-Total	2.38%	0.38%	4.32%	1.32%	1.79%
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, 2005](#), 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 2005

[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	0.73%	0.35%	0.34%	0.37%	0.19%
General and Financial Administration	2.18%	5.58%	3.03%	4.84%	4.12%
Board of Elections	0.37%	0.38%	0.19%	0.44%	0.21%
Sub-Total	3.28%	6.31%	3.56%	5.64%	4.53%
Judicial Administration					
Courts	2.40%	2.82%	3.10%	2.65%	0.95%
Commonwealth's Attorney	0.68%	1.22%	0.71%	0.45%	0.50%
Sub-Total	3.08%	4.03%	3.80%	3.10%	1.45%
Public Safety					
Law Enforcement and Traffic Control	4.30%	5.27%	3.87%	4.04%	3.75%
Fire and Rescue Services	3.40%	1.03%	0.87%	1.29%	0.64%
Correction and Detention	3.90%	3.60%	3.61%	6.36%	1.70%
Inspections	0.51%	0.53%	0.32%	0.69%	0.20%
Other Protection	1.95%	1.09%	1.64%	2.64%	0.67%
Sub-Total	14.06%	11.52%	10.32%	15.02%	6.96%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.06%	0.14%	--	--	--
Sanitation and Waste Removal	3.64%	3.30%	1.95%	4.04%	3.39%
Maintenance of General Buildings and Grounds	1.35%	2.00%	0.84%	2.17%	1.35%
Sub-Total	5.04%	5.44%	2.79%	6.22%	4.74%
Health and Welfare					
Health	0.41%	0.54%	0.41%	0.71%	0.32%
Mental Health and Mental Retardation	4.85%	4.81%	4.22%	4.45%	4.69%
Welfare/Social Services	4.89%	6.73%	6.69%	5.68%	6.78%
Sub-Total	10.15%	12.07%	11.32%	10.84%	11.79%
Education					
Instruction	43.14%	40.93%	50.52%	42.66%	51.13%
Administration, Attendance, and Health	2.41%	3.55%	2.12%	3.37%	1.96%
Pupil Transportation Services	4.39%	3.37%	4.41%	3.61%	2.72%
Operation and Maintenance Services	9.30%	6.36%	4.51%	5.85%	8.16%
School Food Services and Other Non-Instructional Operations	2.25%	3.29%	2.92%	2.28%	2.91%
Contributions to Community Colleges	0.09%	0.03%	0.02%	0.05%	0.02%
Sub-Total	61.59%	57.53%	64.49%	57.81%	66.90%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.12%	0.43%	0.05%	0.11%	0.48%
Cultural Enrichment	0.005%	--	0.01%	--	0.05%
Public Libraries	0.30%	1.17%	0.82%	0.37%	1.82%
Sub-Total	1.42%	1.60%	0.88%	0.48%	2.35%
Community Development					
Planning and Community Development	0.97%	1.38%	2.60%	0.49%	1.18%
Environmental Management	0.15%	0.03%	0.16%	0.24%	0.05%
Cooperative Extension Program	0.26%	0.09%	0.08%	0.16%	0.05%
Sub-Total	1.38%	1.50%	2.84%	0.89%	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, 2005](#), 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 2005
 [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	0.23%	0.37%	0.11%	0.92%	0.47%
General and Financial Administration	3.28%	4.93%	3.54%	4.07%	1.99%
Board of Elections	0.32%	0.44%	0.54%	0.38%	0.29%
Sub-Total	3.83%	5.74%	4.20%	5.38%	2.74%
Judicial Administration					
Courts	1.75%	2.59%	1.98%	2.36%	0.58%
Commonwealth's Attorney	0.68%	0.66%	0.58%	0.74%	0.49%
Sub-Total	2.43%	3.25%	2.55%	3.10%	1.06%
Public Safety					
Law Enforcement and Traffic Control	3.98%	5.38%	3.66%	4.68%	3.64%
Fire and Rescue Services	2.39%	4.41%	2.00%	1.53%	1.61%
Correction and Detention	3.17%	2.69%	2.63%	8.61%	4.82%
Inspections	0.67%	1.00%	0.47%	0.59%	0.19%
Other Protection	0.27%	0.99%	0.75%	1.88%	0.17%
Sub-Total	10.48%	14.48%	9.50%	17.29%	10.43%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.07%	--
Sanitation and Waste Removal	3.00%	2.53%	1.58%	3.37%	5.29%
Maintenance of General Buildings and Grounds	2.01%	1.57%	1.33%	0.63%	0.63%
Sub-Total	5.02%	4.10%	2.92%	4.07%	5.93%
Health and Welfare					
Health	0.64%	0.46%	0.92%	0.69%	0.29%
Mental Health and Mental Retardation	3.25%	0.30%	5.64%	4.29%	4.45%
Welfare/Social Services	5.42%	5.83%	9.19%	6.33%	6.30%
Sub-Total	9.31%	6.59%	15.76%	11.30%	11.04%
Education					
Instruction	43.48%	45.08%	45.83%	43.69%	49.40%
Administration, Attendance, and Health	4.87%	4.14%	2.43%	2.08%	2.59%
Pupil Transportation Services	5.80%	5.17%	2.73%	3.65%	3.78%
Operation and Maintenance Services	7.66%	5.48%	5.74%	5.19%	6.94%
School Food Services and Other Non-Instructional Operations	2.64%	2.34%	2.78%	2.19%	3.28%
Contributions to Community Colleges	0.03%	--	0.36%	0.06%	0.01%
Sub-Total	64.48%	62.20%	59.87%	56.86%	66.01%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.58%	0.90%	0.61%	0.21%	0.11%
Cultural Enrichment	--	--	0.07%	--	--
Public Libraries	0.83%	0.33%	0.64%	0.43%	0.55%
Sub-Total	1.41%	1.24%	1.33%	0.64%	0.66%
Community Development					
Planning and Community Development	2.85%	2.08%	3.49%	1.08%	2.04%
Environmental Management	0.06%	0.09%	0.08%	0.13%	0.04%
Cooperative Extension Program	0.14%	0.24%	0.30%	0.14%	0.06%
Sub-Total	3.05%	2.41%	3.87%	1.35%	2.13%
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, 2005](#), Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2005
 [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	0.21%	0.18%	0.35%	0.11%	0.14%
General and Financial Administration	2.87%	3.57%	2.10%	1.28%	3.33%
Board of Elections	0.42%	0.23%	0.07%	0.15%	0.20%
Sub-Total	3.50%	3.98%	2.53%	1.54%	3.67%
Judicial Administration					
Courts	1.53%	0.60%	1.26%	1.57%	1.55%
Commonwealth's Attorney	0.46%	0.48%	0.79%	0.39%	0.60%
Sub-Total	1.99%	1.07%	2.05%	1.96%	2.15%
Public Safety					
Law Enforcement and Traffic Control	3.71%	3.73%	2.93%	4.25%	3.90%
Fire and Rescue Services	3.59%	0.75%	2.36%	1.25%	2.43%
Correction and Detention	3.00%	2.44%	2.07%	2.14%	1.54%
Inspections	0.60%	0.55%	0.30%	0.24%	0.71%
Other Protection	1.95%	2.43%	1.45%	0.97%	0.68%
Sub-Total	12.85%	9.91%	9.11%	8.85%	9.25%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.01%	--	--	--
Sanitation and Waste Removal	2.21%	4.51%	1.26%	1.44%	1.20%
Maintenance of General Buildings and Grounds	0.93%	0.56%	1.57%	0.79%	1.31%
Sub-Total	3.14%	5.08%	2.83%	2.24%	2.51%
Health and Welfare					
Health	0.52%	0.40%	0.37%	0.42%	0.38%
Mental Health and Mental Retardation	3.85%	1.83%	8.46%	4.39%	4.55%
Welfare/Social Services	5.66%	7.83%	5.68%	10.37%	5.52%
Sub-Total	10.03%	10.06%	14.51%	15.17%	10.46%
Education					
Instruction	48.61%	39.62%	46.48%	47.44%	51.58%
Administration, Attendance, and Health	1.87%	2.51%	3.01%	2.41%	3.64%
Pupil Transportation Services	4.67%	3.12%	5.87%	5.60%	4.80%
Operation and Maintenance Services	6.18%	4.79%	6.67%	6.74%	7.60%
School Food Services and Other Non-Instructional Operations	2.25%	2.53%	3.08%	3.45%	2.09%
Contributions to Community Colleges	0.15%	0.04%	0.05%	0.01%	0.05%
Sub-Total	63.73%	52.60%	65.16%	65.66%	69.76%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.15%	0.21%	0.42%	0.03%	0.25%
Cultural Enrichment	0.06%	0.01%	0.003%	--	--
Public Libraries	1.21%	0.48%	1.07%	0.76%	0.62%
Sub-Total	3.42%	0.70%	1.49%	0.79%	0.87%
Community Development					
Planning and Community Development	1.15%	0.88%	1.82%	3.72%	1.13%
Environmental Management	0.08%	0.15%	0.25%	-0.00002%	0.12%
Cooperative Extension Program	0.12%	0.17%	0.25%	0.07%	0.09%
Sub-Total	1.35%	1.20%	2.32%	3.79%	1.34%
Nondepartmental/ ¹					
Sub-Total	--	15.41%	--	--	--
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2005
 [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	0.36%	0.24%	0.16%	0.24%	0.37%
General and Financial Administration	3.72%	3.77%	2.84%	1.81%	3.53%
Board of Elections	0.07%	0.25%	0.11%	0.17%	0.49%
Sub-Total	4.15%	4.26%	3.11%	2.22%	4.39%
Judicial Administration					
Courts	3.09%	1.66%	1.09%	1.80%	2.14%
Commonwealth's Attorney	0.96%	0.34%	0.29%	0.63%	1.31%
Sub-Total	4.05%	2.00%	1.38%	2.42%	3.46%
Public Safety					
Law Enforcement and Traffic Control	3.23%	5.89%	5.74%	3.74%	4.00%
Fire and Rescue Services	1.38%	1.58%	5.12%	1.38%	3.78%
Correction and Detention	3.76%	4.22%	3.12%	4.55%	3.68%
Inspections	0.12%	0.77%	1.29%	0.16%	0.69%
Other Protection	0.66%	0.37%	0.79%	1.11%	2.22%
Sub-Total	9.15%	12.84%	16.06%	10.94%	14.37%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.38%	--	--
Sanitation and Waste Removal	2.62%	0.63%	1.45%	4.16%	3.90%
Maintenance of General Buildings and Grounds	1.57%	1.81%	1.79%	1.06%	1.66%
Sub-Total	4.19%	2.44%	3.63%	5.22%	5.57%
Health and Welfare					
Health	0.38%	0.25%	0.49%	0.37%	0.63%
Mental Health and Mental Retardation	5.74%	2.74%	1.91%	5.43%	4.10%
Welfare/Social Services	8.31%	3.59%	3.87%	10.42%	6.66%
Sub-Total	14.43%	6.58%	6.27%	16.22%	11.39%
Education					
Instruction	46.96%	50.33%	46.41%	39.12%	43.31%
Administration, Attendance, and Health	3.03%	4.20%	2.41%	5.90%	3.66%
Pupil Transportation Services	4.20%	5.34%	4.50%	2.87%	4.40%
Operation and Maintenance Services	5.34%	6.61%	6.04%	6.95%	4.08%
School Food Services and Other Non-Instructional Operations	2.45%	2.81%	2.46%	2.72%	2.54%
Contributions to Community Colleges	0.03%	0.03%	--	0.02%	0.02%
Sub-Total	62.01%	69.32%	61.83%	57.57%	57.99%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.21%	0.78%	2.35%	0.98%	0.07%
Cultural Enrichment	0.01%	--	--	0.07%	--
Public Libraries	0.34%	0.54%	1.19%	0.76%	1.51%
Sub-Total	0.56%	1.32%	3.54%	1.80%	1.58%
Community Development					
Planning and Community Development	1.19%	1.10%	3.80%	3.49%	0.91%
Environmental Management	0.03%	0.03%	0.29%	0.01%	--
Cooperative Extension Program	0.25%	0.10%	0.10%	0.11%	0.35%
Sub-Total	1.47%	1.23%	4.19%	3.60%	1.26%
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	0.51%	0.19%	0.15%	0.11%	0.49%
General and Financial Administration	3.16%	3.05%	2.38%	2.12%	1.58%
Board of Elections	0.35%	0.16%	0.27%	0.13%	0.25%
Sub-Total	4.02%	3.40%	2.80%	2.36%	2.32%
Judicial Administration					
Courts	2.13%	1.29%	0.76%	0.91%	1.15%
Commonwealth's Attorney	1.25%	0.35%	0.77%	0.60%	0.39%
Sub-Total	3.38%	1.64%	1.53%	1.51%	1.55%
Public Safety					
Law Enforcement and Traffic Control	4.91%	5.57%	3.39%	2.87%	2.30%
Fire and Rescue Services	2.73%	5.28%	2.12%	5.12%	0.55%
Correction and Detention	9.41%	3.26%	3.75%	2.92%	3.36%
Inspections	0.49%	0.47%	0.47%	0.42%	0.15%
Other Protection	0.39%	0.20%	1.73%	0.55%	1.48%
Sub-Total	17.93%	14.77%	11.47%	11.87%	7.83%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.02%	--	0.19%	--	0.81%
Sanitation and Waste Removal	2.87%	3.23%	4.99%	1.77%	3.60%
Maintenance of General Buildings and Grounds	0.77%	3.68%	2.12%	0.88%	1.19%
Sub-Total	3.65%	6.91%	7.30%	2.65%	5.60%
Health and Welfare					
Health	0.73%	0.24%	0.51%	0.36%	0.50%
Mental Health and Mental Retardation	4.13%	1.88%	6.79%	2.77%	9.46%
Welfare/Social Services	6.20%	6.26%	6.32%	5.78%	7.38%
Sub-Total	11.06%	8.38%	13.61%	8.91%	17.34%
Education					
Instruction	42.25%	46.64%	40.00%	54.22%	40.51%
Administration, Attendance, and Health	2.58%	2.97%	3.71%	2.39%	1.34%
Pupil Transportation Services	3.66%	2.88%	3.67%	4.33%	3.75%
Operation and Maintenance Services	6.61%	5.27%	5.81%	4.99%	5.61%
School Food Services and Other Non-Instructional Operations	2.38%	3.28%	1.90%	3.32%	2.35%
Contributions to Community Colleges	0.05%	--	0.04%	--	0.08%
Sub-Total	57.54%	61.04%	55.12%	69.25%	53.64%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.15%	1.88%	1.28%	0.92%	0.10%
Cultural Enrichment	--	0.08%	--	--	--
Public Libraries	0.54%	1.24%	1.49%	0.75%	0.48%
Sub-Total	0.69%	3.20%	2.77%	1.67%	0.58%
Community Development					
Planning and Community Development	0.94%	0.63%	2.71%	1.57%	10.96%
Environmental Management	0.64%	--	0.11%	0.11%	0.05%
Cooperative Extension Program	0.16%	0.03%	0.17%	0.09%	0.13%
Sub-Total	1.74%	0.67%	2.99%	1.77%	11.14%
Nondepartmental/ ¹					
Sub-Total	--	--	2.40%	--	--
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, 2005](#), 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 2005

[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	0.57%	0.36%	0.60%	0.29%	0.10%
General and Financial Administration	2.16%	2.49%	1.07%	2.45%	2.74%
Board of Elections	0.10%	0.06%	0.15%	0.30%	0.14%
Sub-Total	2.82%	2.91%	1.82%	3.03%	2.99%
Judicial Administration					
Courts	1.18%	0.86%	0.90%	1.74%	1.23%
Commonwealth's Attorney	0.42%	0.49%	0.46%	0.95%	0.42%
Sub-Total	1.59%	1.35%	1.36%	2.68%	1.65%
Public Safety					
Law Enforcement and Traffic Control	4.39%	3.59%	3.20%	3.30%	3.59%
Fire and Rescue Services	1.09%	1.89%	1.05%	2.65%	2.91%
Correction and Detention	1.55%	2.82%	9.46%	5.25%	2.76%
Inspections	0.15%	0.57%	0.19%	0.13%	1.13%
Other Protection	2.58%	1.70%	0.68%	1.35%	0.97%
Sub-Total	9.76%	10.56%	14.57%	12.68%	11.36%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.004%	--	--	0.09%	0.34%
Sanitation and Waste Removal	2.23%	2.90%	1.75%	3.34%	1.47%
Maintenance of General Buildings and Grounds	2.44%	0.76%	0.68%	1.09%	0.74%
Sub-Total	4.68%	3.66%	2.44%	4.51%	2.55%
Health and Welfare					
Health	0.47%	0.35%	0.66%	0.70%	0.24%
Mental Health and Mental Retardation	3.32%	3.97%	9.59%	4.14%	1.56%
Welfare/Social Services	6.94%	6.08%	7.08%	5.06%	4.90%
Sub-Total	10.73%	10.39%	17.33%	9.89%	6.70%
Education					
Instruction	47.30%	53.32%	46.19%	45.00%	53.23%
Administration, Attendance, and Health	2.36%	2.15%	1.95%	2.96%	2.72%
Pupil Transportation Services	3.22%	3.60%	2.95%	5.71%	5.33%
Operation and Maintenance Services	9.95%	7.40%	4.93%	7.19%	7.01%
School Food Services and Other Non-Instructional Operations	2.80%	2.04%	1.64%	2.85%	2.74%
Contributions to Community Colleges	0.06%	0.03%	0.08%	--	0.01%
Sub-Total	65.69%	68.54%	57.74%	63.71%	71.04%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.65%	0.91%	0.48%	--	1.17%
Cultural Enrichment	--	0.04%	0.08%	0.06%	0.01%
Public Libraries	0.67%	0.67%	1.72%	0.70%	1.38%
Sub-Total	1.32%	1.62%	2.29%	0.76%	2.56%
Community Development					
Planning and Community Development	3.23%	0.77%	2.34%	2.48%	1.11%
Environmental Management	0.06%	0.03%	0.02%	0.12%	0.01%
Cooperative Extension Program	0.12%	0.17%	0.10%	0.12%	0.04%
Sub-Total	3.40%	0.97%	2.45%	2.73%	1.16%
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, 2005](#), 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 2005

[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	0.22%	0.77%	0.54%	0.09%	0.44%
General and Financial Administration	2.61%	3.82%	4.48%	1.66%	2.51%
Board of Elections	0.14%	0.34%	0.41%	0.18%	0.18%
Sub-Total	2.97%	4.93%	5.42%	1.93%	3.13%
Judicial Administration					
Courts	1.09%	1.80%	2.21%	1.12%	1.16%
Commonwealth's Attorney	0.51%	0.47%	1.23%	0.64%	0.65%
Sub-Total	1.59%	2.27%	3.44%	1.76%	1.81%
Public Safety					
Law Enforcement and Traffic Control	4.76%	3.89%	6.96%	1.97%	1.73%
Fire and Rescue Services	3.11%	1.37%	2.33%	1.14%	4.26%
Correction and Detention	4.44%	1.38%	0.97%	3.82%	4.96%
Inspections	1.39%	0.45%	0.75%	0.16%	0.63%
Other Protection	0.25%	1.40%	1.03%	1.10%	0.47%
Sub-Total	13.95%	8.49%	12.03%	8.20%	12.05%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.07%	0.51%	1.12%
Sanitation and Waste Removal	0.59%	2.29%	0.82%	1.75%	4.06%
Maintenance of General Buildings and Grounds	1.21%	1.81%	1.62%	2.40%	0.47%
Sub-Total	1.81%	4.09%	2.51%	4.66%	5.65%
Health and Welfare					
Health	0.21%	0.87%	0.54%	0.32%	0.32%
Mental Health and Mental Retardation	1.58%	5.99%	4.67%	7.43%	3.20%
Welfare/Social Services	4.07%	9.06%	9.00%	9.26%	9.13%
Sub-Total	5.86%	15.92%	14.21%	17.01%	12.65%
Education					
Instruction	53.85%	42.65%	42.06%	48.53%	45.85%
Administration, Attendance, and Health	3.70%	3.10%	2.35%	2.10%	2.21%
Pupil Transportation Services	3.75%	3.87%	5.62%	3.93%	3.07%
Operation and Maintenance Services	5.33%	7.44%	6.37%	5.10%	6.73%
School Food Services and Other Non-Instructional Operations	2.87%	3.00%	2.90%	3.02%	2.44%
Contributions to Community Colleges	0.004%	0.005%	0.01%	0.12%	0.30%
Sub-Total	69.50%	60.07%	59.30%	62.80%	60.60%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.56%	1.47%	0.05%	0.67%	1.51%
Cultural Enrichment	--	0.03%	0.04%	0.09%	0.02%
Public Libraries	1.34%	0.88%	0.64%	0.85%	0.47%
Sub-Total	2.90%	2.38%	0.72%	1.61%	2.00%
Community Development					
Planning and Community Development	1.36%	1.53%	1.70%	1.93%	1.92%
Environmental Management	0.0001%	0.04%	0.52%	--	0.09%
Cooperative Extension Program	0.06%	0.28%	0.13%	0.10%	0.10%
Sub-Total	1.42%	1.85%	2.35%	2.03%	2.12%
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, 2005](#), 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 2005

[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%	0.15%	0.31%	0.42%	0.19%
General and Financial Administration	2.07%	4.86%	1.93%	1.35%	3.82%
Board of Elections	0.19%	0.33%	0.15%	0.05%	0.14%
Sub-Total	2.39%	5.34%	2.39%	1.82%	4.15%
Judicial Administration					
Courts	1.01%	2.48%	1.50%	0.98%	1.23%
Commonwealth's Attorney	0.51%	0.85%	0.56%	0.54%	0.53%
Sub-Total	1.52%	3.33%	2.06%	1.52%	1.76%
Public Safety					
Law Enforcement and Traffic Control	3.91%	4.69%	3.61%	2.97%	3.66%
Fire and Rescue Services	1.69%	2.06%	0.46%	0.76%	5.22%
Correction and Detention	1.29%	11.48%	3.00%	4.13%	2.99%
Inspections	0.18%	0.29%	0.23%	0.30%	0.46%
Other Protection	0.85%	0.31%	0.50%	1.96%	1.30%
Sub-Total	7.92%	18.82%	7.80%	10.12%	13.63%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.12%	0.18%	0.27%	--	0.01%
Sanitation and Waste Removal	2.02%	4.31%	2.88%	3.40%	2.82%
Maintenance of General Buildings and Grounds	0.88%	1.39%	0.53%	2.18%	3.29%
Sub-Total	3.01%	5.88%	3.68%	5.58%	6.12%
Health and Welfare					
Health	0.52%	0.58%	0.47%	0.48%	1.34%
Mental Health and Mental Retardation	7.01%	4.82%	4.41%	9.91%	2.21%
Welfare/Social Services	5.93%	8.67%	8.45%	7.16%	3.38%
Sub-Total	13.46%	14.07%	13.33%	17.55%	6.92%
Education					
Instruction	49.99%	36.05%	53.27%	44.10%	45.11%
Administration, Attendance, and Health	2.16%	1.62%	1.80%	1.45%	4.03%
Pupil Transportation Services	4.43%	4.56%	3.15%	3.29%	3.47%
Operation and Maintenance Services	6.30%	4.70%	5.34%	6.66%	6.89%
School Food Services and Other Non-Instructional Operations	3.27%	2.37%	4.22%	2.55%	2.44%
Contributions to Community Colleges	0.07%	0.02%	0.14%	0.07%	--
Sub-Total	66.22%	49.33%	67.93%	58.12%	61.95%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.83%	0.53%	0.05%	0.48%	0.93%
Cultural Enrichment	0.18%	0.09%	0.02%	--	1.25%
Public Libraries	1.35%	1.03%	1.33%	0.59%	1.26%
Sub-Total	2.36%	1.65%	1.39%	1.07%	3.44%
Community Development					
Planning and Community Development	2.99%	1.34%	1.37%	4.12%	1.63%
Environmental Management	0.03%	0.12%	--	0.02%	0.37%
Cooperative Extension Program	0.10%	0.12%	0.06%	0.09%	0.04%
Sub-Total	3.12%	1.58%	1.43%	4.23%	2.04%
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, 2005](#), 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 2005

[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	0.21%	0.24%	0.07%	0.78%	0.13%
General and Financial Administration	5.51%	8.29%	3.59%	3.82%	4.58%
Board of Elections	0.23%	0.12%	0.22%	0.27%	0.22%
Sub-Total	5.95%	8.64%	3.89%	4.87%	4.93%
Judicial Administration					
Courts	2.50%	1.14%	1.42%	2.30%	1.28%
Commonwealth's Attorney	0.56%	0.11%	0.77%	0.90%	0.42%
Sub-Total	3.06%	1.25%	2.19%	3.20%	1.71%
Public Safety					
Law Enforcement and Traffic Control	9.99%	11.30%	8.60%	5.49%	6.78%
Fire and Rescue Services	6.28%	0.89%	5.31%	0.75%	6.02%
Correction and Detention	2.62%	1.91%	3.84%	2.72%	5.42%
Inspections	1.12%	2.35%	0.28%	0.70%	0.38%
Other Protection	0.33%	1.15%	0.40%	1.24%	1.67%
Sub-Total	20.35%	17.60%	18.43%	10.90%	20.26%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.89%	8.75%	4.50%	7.12%	3.93%
Sanitation and Waste Removal	1.49%	5.46%	12.16%	2.70%	1.56%
Maintenance of General Buildings and Grounds	2.05%	3.38%	0.36%	1.55%	0.70%
Sub-Total	7.44%	17.59%	17.03%	11.37%	6.19%
Health and Welfare					
Health	1.47%	1.27%	0.78%	0.37%	0.47%
Mental Health and Mental Retardation	5.40%	2.38%	4.47%	4.81%	7.41%
Welfare/Social Services	11.08%	2.98%	7.15%	5.79%	14.48%
Sub-Total	17.96%	6.62%	12.40%	10.98%	22.36%
Education					
Instruction	28.22%	27.56%	28.42%	38.94%	26.51%
Administration, Attendance, and Health	2.54%	5.88%	1.94%	2.14%	2.54%
Pupil Transportation Services	1.05%	2.82%	1.12%	1.80%	1.31%
Operation and Maintenance Services	3.04%	--	2.76%	4.91%	4.50%
School Food Services and Other Non-Instructional Operations	1.06%	--	1.67%	2.26%	0.93%
Contributions to Community Colleges	0.003%	0.001%	0.07%	0.04%	0.03%
Sub-Total	35.92%	36.26%	35.98%	50.09%	35.82%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.99%	4.29%	4.62%	6.58%	4.60%
Cultural Enrichment	0.61%	0.32%	0.02%	--	0.12%
Public Libraries	1.42%	1.09%	0.67%	0.69%	0.76%
Sub-Total	6.02%	5.69%	5.30%	7.28%	5.48%
Community Development					
Planning and Community Development	3.13%	6.31%	4.70%	1.31%	3.22%
Environmental Management	0.19%	0.01%	0.09%	0.003%	--
Cooperative Extension Program	--	0.02%	--	--	0.03%
Sub-Total	3.31%	6.34%	4.79%	1.32%	3.25%
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, 2005](#), 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 2005

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

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	0.14%	0.29%	0.26%	0.12%	0.57%
General and Financial Administration	3.73%	4.10%	5.03%	3.08%	5.84%
Board of Elections	0.29%	0.26%	0.33%	0.11%	0.27%
Sub-Total	4.16%	4.65%	5.61%	3.31%	6.68%
Judicial Administration					
Courts	1.91%	1.82%	0.27%	1.13%	9.02%
Commonwealth's Attorney	0.37%	1.02%	0.07%	0.54%	--
Sub-Total	2.29%	2.83%	0.33%	1.67%	9.02%
Public Safety					
Law Enforcement and Traffic Control	5.79%	8.63%	5.92%	6.39%	11.73%
Fire and Rescue Services	5.54%	5.33%	5.30%	5.20%	2.12%
Correction and Detention	3.36%	8.53%	0.54%	4.52%	8.11%
Inspections	0.61%	0.36%	0.54%	0.36%	0.80%
Other Protection	0.16%	0.52%	2.92%	1.02%	0.47%
Sub-Total	15.45%	23.36%	15.23%	17.48%	23.23%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.39%	4.22%	6.36%	5.83%	4.41%
Sanitation and Waste Removal	2.82%	2.24%	2.97%	2.55%	2.86%
Maintenance of General Buildings and Grounds	0.85%	1.01%	2.91%	1.94%	1.19%
Sub-Total	8.06%	7.46%	12.24%	10.32%	8.46%
Health and Welfare					
Health	0.98%	0.34%	0.35%	0.40%	0.32%
Mental Health and Mental Retardation	3.08%	2.98%	4.66%	4.16%	5.68%
Welfare/Social Services	3.99%	4.58%	7.84%	7.33%	7.62%
Sub-Total	8.04%	7.90%	12.85%	11.89%	13.62%
Education					
Instruction	45.40%	40.36%	32.80%	37.11%	29.11%
Administration, Attendance, and Health	1.92%	2.45%	2.42%	2.71%	0.63%
Pupil Transportation Services	2.83%	0.94%	1.12%	1.47%	1.13%
Operation and Maintenance Services	5.69%	4.37%	3.51%	5.33%	1.66%
School Food Services and Other Non-Instructional Operations	1.79%	1.54%	5.32%	2.48%	0.73%
Contributions to Community Colleges	0.01%	0.01%	0.02%	0.01%	0.01%
Sub-Total	57.64%	49.66%	45.19%	49.10%	33.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.26%	2.47%	4.35%	3.65%	1.25%
Cultural Enrichment	0.04%	0.14%	2.73%	0.01%	--
Public Libraries	1.06%	1.02%	1.00%	0.75%	1.02%
Sub-Total	2.36%	3.62%	8.07%	4.41%	2.27%
Community Development					
Planning and Community Development	1.95%	0.50%	0.39%	1.80%	3.34%
Environmental Management	--	0.01%	0.01%	--	--
Cooperative Extension Program	0.05%	--	0.07%	0.02%	0.12%
Sub-Total	2.00%	0.51%	0.47%	1.82%	3.46%
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, 2005](#), 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 2005

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

Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	0.25%	0.28%	0.69%	0.36%	0.06%
General and Financial Administration	6.05%	5.12%	5.00%	4.84%	5.12%
Board of Elections	0.22%	0.23%	0.30%	0.21%	0.07%
Sub-Total	6.52%	5.63%	5.98%	5.40%	5.25%
Judicial Administration					
Courts	0.64%	0.92%	0.70%	2.18%	1.19%
Commonwealth's Attorney	0.03%	0.07%	--	1.02%	--
Sub-Total	0.68%	0.99%	0.70%	3.20%	1.19%
Public Safety					
Law Enforcement and Traffic Control	10.74%	8.51%	8.91%	8.05%	7.81%
Fire and Rescue Services	8.88%	3.53%	2.97%	5.51%	1.01%
Correction and Detention	0.65%	2.50%	4.03%	9.35%	0.75%
Inspections	1.46%	0.36%	1.09%	0.81%	0.43%
Other Protection	--	0.46%	0.48%	1.22%	0.37%
Sub-Total	21.73%	15.36%	17.47%	24.94%	10.39%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.96%	2.53%	6.21%	3.79%	8.43%
Sanitation and Waste Removal	2.53%	1.59%	2.32%	2.64%	5.08%
Maintenance of General Buildings and Grounds	1.30%	3.19%	3.94%	1.63%	0.64%
Sub-Total	11.80%	7.31%	12.47%	8.06%	14.16%
Health and Welfare					
Health	0.98%	0.27%	0.53%	0.01%	0.55%
Mental Health and Mental Retardation	2.27%	1.60%	4.03%	5.37%	7.52%
Welfare/Social Services	2.30%	4.03%	5.74%	7.10%	5.66%
Sub-Total	5.54%	5.90%	10.30%	12.48%	13.73%
Education					
Instruction	29.05%	40.88%	32.66%	27.70%	37.71%
Administration, Attendance, and Health	2.28%	4.79%	2.66%	4.76%	1.98%
Pupil Transportation Services	1.75%	1.15%	1.47%	1.04%	1.50%
Operation and Maintenance Services	4.41%	5.14%	5.74%	3.55%	4.22%
School Food Services and Other Non-Instructional Operations	1.15%	3.74%	2.45%	1.35%	2.94%
Contributions to Community Colleges	0.003%	0.08%	--	0.01%	0.04%
Sub-Total	38.66%	55.78%	44.97%	38.40%	48.39%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.16%	2.07%	2.04%	3.13%	2.76%
Cultural Enrichment	0.07%	0.96%	--	0.31%	0.24%
Public Libraries	0.99%	3.20%	1.15%	1.51%	1.22%
Sub-Total	5.22%	6.23%	3.18%	4.95%	4.22%
Community Development					
Planning and Community Development	9.82%	1.95%	3.26%	2.55%	2.36%
Environmental Management	--	0.85%	--	0.01%	0.31%
Cooperative Extension Program	0.03%	--	--	--	--
Sub-Total	9.85%	2.80%	3.26%	2.57%	2.67%
Nondepartmental/ ¹					
Sub-Total	--	--	1.65%	--	--
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, 2005](#), 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 2005
 [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	0.18%	0.23%	0.27%	0.24%	--
General and Financial Administration	3.87%	2.50%	4.58%	5.81%	3.82%
Board of Elections	0.10%	0.16%	0.17%	0.41%	0.09%
Sub-Total	4.16%	2.90%	5.02%	6.46%	3.91%
Judicial Administration					
Courts	0.88%	1.01%	1.29%	0.76%	1.51%
Commonwealth's Attorney	0.50%	0.11%	0.61%	--	0.86%
Sub-Total	1.37%	1.12%	1.90%	0.76%	2.37%
Public Safety					
Law Enforcement and Traffic Control	5.89%	7.15%	6.61%	6.37%	7.80%
Fire and Rescue Services	4.40%	5.96%	4.06%	2.48%	6.60%
Correction and Detention	4.12%	1.96%	6.33%	0.96%	5.72%
Inspections	0.60%	0.58%	0.38%	0.53%	0.35%
Other Protection	0.71%	5.15%	0.35%	4.92%	0.17%
Sub-Total	15.71%	20.80%	17.73%	15.26%	20.63%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	2.32%	6.82%	4.73%	8.49%	5.55%
Sanitation and Waste Removal	2.09%	2.45%	1.60%	5.50%	2.61%
Maintenance of General Buildings and Grounds	1.27%	0.31%	0.03%	2.44%	2.80%
Sub-Total	5.68%	9.59%	6.36%	16.44%	10.96%
Health and Welfare					
Health	0.76%	0.36%	0.22%	1.61%	0.39%
Mental Health and Mental Retardation	5.35%	3.41%	3.18%	7.63%	5.73%
Welfare/Social Services	6.56%	7.81%	9.28%	5.98%	10.50%
Sub-Total	12.68%	11.58%	12.67%	15.22%	16.62%
Education					
Instruction	36.63%	37.14%	39.61%	31.86%	29.62%
Administration, Attendance, and Health	2.36%	2.42%	2.25%	2.56%	1.12%
Pupil Transportation Services	2.25%	1.87%	1.00%	--	1.87%
Operation and Maintenance Services	4.81%	4.01%	6.22%	2.91%	4.00%
School Food Services and Other Non-Instructional Operations	2.12%	1.57%	2.39%	1.13%	1.31%
Contributions to Community Colleges	--	0.03%	0.01%	--	--
Sub-Total	48.16%	47.04%	51.48%	38.45%	37.91%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.26%	4.49%	2.44%	2.67%	3.24%
Cultural Enrichment	1.79%	0.05%	0.03%	--	0.15%
Public Libraries	0.70%	0.65%	0.92%	0.59%	0.76%
Sub-Total	6.76%	5.19%	3.39%	3.26%	4.15%
Community Development					
Planning and Community Development	5.45%	1.79%	1.45%	3.92%	3.39%
Environmental Management	0.005%	--	--	0.23%	0.05%
Cooperative Extension Program	0.03%	--	--	--	0.01%
Sub-Total	5.48%	1.79%	1.45%	4.15%	3.45%
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2005
 [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	0.37%	0.52%	0.08%	0.12%	0.20%
General and Financial Administration	5.99%	5.30%	5.22%	2.93%	2.19%
Board of Elections	0.20%	0.34%	0.17%	0.08%	0.09%
Sub-Total	6.57%	6.16%	5.47%	3.13%	2.48%
Judicial Administration					
Courts	0.58%	0.75%	2.03%	0.69%	0.80%
Commonwealth's Attorney	0.21%	0.20%	0.86%	0.48%	0.72%
Sub-Total	0.79%	0.95%	2.89%	1.17%	1.52%
Public Safety					
Law Enforcement and Traffic Control	8.22%	5.57%	6.90%	6.99%	8.37%
Fire and Rescue Services	2.10%	3.93%	4.66%	5.08%	5.25%
Correction and Detention	2.55%	0.76%	4.95%	3.87%	5.34%
Inspections	0.82%	0.51%	0.50%	0.44%	0.54%
Other Protection	1.33%	1.30%	0.59%	0.13%	0.78%
Sub-Total	15.02%	12.07%	17.60%	16.52%	20.28%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.40%	1.49%	5.94%	3.29%	4.56%
Sanitation and Waste Removal	1.74%	1.24%	2.71%	1.65%	2.48%
Maintenance of General Buildings and Grounds	0.37%	1.93%	0.88%	1.21%	2.22%
Sub-Total	6.52%	4.66%	9.53%	6.15%	9.25%
Health and Welfare					
Health	0.50%	0.10%	0.02%	0.39%	1.28%
Mental Health and Mental Retardation	2.08%	1.97%	5.07%	3.67%	2.50%
Welfare/Social Services	4.83%	7.91%	4.51%	8.23%	9.64%
Sub-Total	7.42%	9.98%	9.59%	12.29%	13.42%
Education					
Instruction	45.81%	43.15%	32.10%	38.72%	35.31%
Administration, Attendance, and Health	3.56%	3.97%	5.66%	3.20%	1.54%
Pupil Transportation Services	2.48%	3.56%	1.72%	2.80%	0.99%
Operation and Maintenance Services	5.17%	9.47%	4.74%	5.18%	4.09%
School Food Services and Other Non-Instructional Operations	1.60%	1.91%	1.91%	2.12%	3.16%
Contributions to Community Colleges	--	0.03%	0.03%	--	0.001%
Sub-Total	58.61%	62.10%	46.16%	52.02%	45.09%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.26%	2.48%	1.66%	3.49%	2.20%
Cultural Enrichment	0.85%	--	--	0.41%	2.19%
Public Libraries	1.27%	1.29%	0.91%	0.76%	0.98%
Sub-Total	3.38%	3.77%	2.57%	4.66%	5.37%
Community Development					
Planning and Community Development	1.55%	0.31%	6.17%	4.02%	2.59%
Environmental Management	0.004%	--	--	0.001%	--
Cooperative Extension Program	0.15%	--	0.02%	0.04%	--
Sub-Total	1.70%	0.31%	6.19%	4.06%	2.59%
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, 2005, Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/²
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	0.14%	0.26%	0.21%	0.22%	0.24%
General and Financial Administration	4.79%	2.78%	4.34%	4.70%	4.69%
Board of Elections	0.41%	0.30%	0.34%	0.15%	0.29%
Sub-Total	5.33%	3.34%	4.90%	5.06%	5.22%
Judicial Administration					
Courts	1.86%	2.12%	0.57%	1.34%	2.74%
Commonwealth's Attorney	0.14%	0.91%	--	0.63%	0.87%
Sub-Total	2.00%	3.02%	0.57%	1.97%	3.61%
Public Safety					
Law Enforcement and Traffic Control	9.01%	7.29%	5.70%	8.15%	9.53%
Fire and Rescue Services	1.95%	5.41%	6.24%	6.81%	3.70%
Correction and Detention	2.00%	7.41%	1.03%	5.50%	2.69%
Inspections	0.49%	0.02%	0.68%	0.34%	0.45%
Other Protection	0.11%	0.19%	0.52%	0.84%	0.25%
Sub-Total	13.56%	20.33%	14.17%	21.64%	16.63%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	6.36%	4.14%	3.70%	2.27%	7.28%
Sanitation and Waste Removal	2.84%	1.23%	1.20%	3.27%	3.92%
Maintenance of General Buildings and Grounds	1.75%	3.23%	0.53%	2.15%	1.26%
Sub-Total	10.95%	8.60%	5.43%	7.69%	12.46%
Health and Welfare					
Health	0.33%	0.65%	0.68%	0.49%	0.25%
Mental Health and Mental Retardation	4.27%	3.42%	2.15%	2.70%	6.45%
Welfare/Social Services	6.39%	11.87%	1.82%	8.17%	5.66%
Sub-Total	10.99%	15.93%	4.65%	11.36%	12.37%
Education					
Instruction	32.88%	33.34%	50.56%	34.41%	33.69%
Administration, Attendance, and Health	2.29%	3.13%	4.40%	1.99%	2.76%
Pupil Transportation Services	1.23%	1.68%	2.41%	1.71%	1.04%
Operation and Maintenance Services	3.58%	4.83%	5.52%	5.85%	3.53%
School Food Services and Other Non-Instructional Operations	1.80%	2.14%	1.09%	2.23%	1.77%
Contributions to Community Colleges	0.03%	0.01%	--	--	0.02%
Sub-Total	41.81%	45.13%	63.98%	46.17%	42.82%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.10%	1.72%	2.55%	3.25%	3.31%
Cultural Enrichment	0.10%	--	--	0.72%	0.11%
Public Libraries	0.45%	0.84%	1.79%	0.63%	1.79%
Sub-Total	2.65%	2.56%	4.33%	4.61%	5.21%
Community Development					
Planning and Community Development	12.71%	0.85%	1.97%	1.49%	1.68%
Environmental Management	--	0.23%	--	--	--
Cooperative Extension Program	--	0.02%	--	--	--
Sub-Total	12.71%	1.10%	1.97%	1.49%	1.68%
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, 2005](#), Exhibits C and C-1 through C-8.

Table 3.2

Percentage Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2005

[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	0.30%	0.23%	0.43%	0.30%	0.22%
General and Financial Administration	6.58%	2.99%	4.42%	3.70%	3.96%
Board of Elections	0.21%	0.11%	0.25%	0.14%	0.10%
Sub-Total	7.09%	3.34%	5.10%	4.14%	4.28%
Judicial Administration					
Courts	1.48%	1.08%	1.51%	1.46%	1.78%
Commonwealth's Attorney	0.69%	0.48%	0.45%	0.57%	0.90%
Sub-Total	2.16%	1.55%	1.97%	2.02%	2.68%
Public Safety					
Law Enforcement and Traffic Control	9.69%	5.40%	8.34%	6.94%	5.88%
Fire and Rescue Services	5.20%	5.32%	7.21%	3.08%	5.95%
Correction and Detention	3.62%	3.63%	1.15%	3.16%	2.94%
Inspections	0.46%	0.23%	0.63%	0.48%	0.94%
Other Protection	0.23%	1.51%	0.99%	0.27%	0.40%
Sub-Total	19.21%	16.10%	18.32%	13.93%	16.11%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.19%	2.68%	6.71%	6.03%	2.00%
Sanitation and Waste Removal	1.75%	2.75%	5.83%	4.14%	1.49%
Maintenance of General Buildings and Grounds	2.24%	2.96%	1.74%	4.26%	1.00%
Sub-Total	8.18%	8.39%	14.29%	14.43%	4.49%
Health and Welfare					
Health	1.05%	0.37%	0.33%	0.35%	2.30%
Mental Health and Mental Retardation	4.16%	4.32%	4.12%	9.75%	3.48%
Welfare/Social Services	12.04%	10.47%	2.19%	6.45%	5.77%
Sub-Total	17.25%	15.17%	6.64%	16.54%	11.55%
Education					
Instruction	31.05%	33.35%	37.50%	33.70%	41.40%
Administration, Attendance, and Health	2.11%	1.72%	1.70%	2.38%	3.01%
Pupil Transportation Services	1.49%	1.80%	1.39%	1.39%	3.03%
Operation and Maintenance Services	4.95%	4.51%	3.47%	2.93%	5.54%
School Food Services and Other Non-Instructional Operations	1.58%	1.69%	2.09%	1.41%	2.24%
Contributions to Community Colleges	--	--	--	0.01%	--
Sub-Total	41.19%	43.07%	46.16%	41.82%	55.21%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.96%	1.07%	5.36%	2.95%	2.41%
Cultural Enrichment	2.03%	0.11%	0.34%	0.07%	0.001%
Public Libraries	0.73%	0.76%	1.23%	1.59%	0.67%
Sub-Total	3.73%	1.94%	6.93%	4.60%	3.08%
Community Development					
Planning and Community Development	1.10%	10.37%	0.58%	2.32%	2.56%
Environmental Management	0.11%	0.05%	--	0.18%	--
Cooperative Extension Program	--	0.02%	0.02%	--	0.03%
Sub-Total	1.20%	10.44%	0.60%	2.50%	2.59%
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, 2005](#), 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 2005

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

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	0.10%	0.26%	0.68%	0.15%
General and Financial Administration	2.65%	3.80%	5.72%	3.23%
Board of Elections	0.10%	0.16%	0.32%	0.15%
Sub-Total	2.84%	4.22%	6.72%	3.52%
Judicial Administration				
Courts	0.49%	1.44%	0.96%	1.34%
Commonwealth's Attorney	0.64%	0.63%	--	0.72%
Sub-Total	1.13%	2.07%	0.96%	2.07%
Public Safety				
Law Enforcement and Traffic Control	7.03%	6.41%	11.06%	7.09%
Fire and Rescue Services	3.62%	3.68%	8.05%	3.95%
Correction and Detention	2.41%	3.58%	5.17%	6.12%
Inspections	0.13%	0.54%	1.17%	0.66%
Other Protection	0.41%	1.37%	0.07%	1.45%
Sub-Total	13.60%	15.58%	25.52%	19.27%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.64%	5.43%	5.24%	4.44%
Sanitation and Waste Removal	2.28%	3.97%	2.40%	1.18%
Maintenance of General Buildings and Grounds	2.80%	2.15%	3.95%	1.74%
Sub-Total	8.72%	11.56%	11.60%	7.36%
Health and Welfare				
Health	0.21%	0.34%	0.69%	0.26%
Mental Health and Mental Retardation	3.05%	6.86%	4.02%	2.57%
Welfare/Social Services	4.70%	4.68%	5.13%	8.07%
Sub-Total	7.96%	11.88%	9.84%	10.90%
Education				
Instruction	44.18%	36.80%	17.33%	41.99%
Administration, Attendance, and Health	1.68%	2.99%	1.41%	2.81%
Pupil Transportation Services	2.13%	1.38%	1.52%	1.42%
Operation and Maintenance Services	6.62%	5.97%	2.36%	2.28%
School Food Services and Other Non-Instructional Operations	1.94%	1.67%	0.78%	1.67%
Contributions to Community Colleges	0.001%	0.03%	--	0.20%
Sub-Total	56.56%	48.83%	23.39%	50.38%
Parks, Recreation, and Cultural Services				
Parks and Recreation	2.04%	2.64%	3.95%	2.59%
Cultural Enrichment	0.72%	0.14%	0.42%	0.07%
Public Libraries	1.45%	1.57%	2.83%	0.65%
Sub-Total	4.21%	4.36%	7.21%	3.31%
Community Development				
Planning and Community Development	4.95%	0.88%	14.75%	3.07%
Environmental Management	0.001%	0.63%	--	0.12%
Cooperative Extension Program	0.02%	--	--	--
Sub-Total	4.97%	1.51%	14.75%	3.19%
Nondepartmental/ ¹				
Sub-Total	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government