

**Operating Expenditures
of
Virginia's Counties and Cities
FY 2006**



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

February 2008

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Table 1.1
 Absolute Distribution
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2006

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$28,396,973	\$14,848,190	\$43,245,163
General and Financial Administration	\$437,867,257	\$317,479,290	\$755,346,547
Board of Elections	\$21,003,780	\$12,010,833	\$33,014,613
Sub-Total	\$487,268,010	\$344,338,313	\$831,606,323
Judicial Administration			
Courts	\$170,247,794	\$91,501,154	\$261,748,948
Commonwealth's Attorney	\$53,816,593	\$43,415,696	\$97,232,289
Sub-Total	\$224,064,387	\$134,916,850	\$358,981,237
Public Safety			
Law Enforcement and Traffic Control	\$733,999,982	\$582,218,229	\$1,316,218,211
Fire and Rescue Services	\$585,324,265	\$402,006,370	\$987,330,635
Correction and Detention	\$459,150,881	\$296,350,722	\$755,501,603
Inspections	\$85,794,273	\$40,291,054	\$126,085,327
Other Protection	\$110,977,347	\$41,254,343	\$152,231,690
Sub-Total	\$1,975,246,748	\$1,362,120,718	\$3,337,367,466
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$119,770,819	\$322,793,402	\$442,564,221
Sanitation and Waste Removal	\$275,126,837	\$179,546,149	\$454,672,986
Maintenance of General Buildings and Grounds	\$178,680,265	\$146,565,893	\$325,246,158
Sub-Total	\$573,577,921	\$648,905,444	\$1,222,483,365
Health and Welfare			
Health	\$139,453,291	\$50,974,772	\$190,428,063
Mental Health and Mental Retardation	\$501,939,589	\$295,083,978	\$797,023,567
Welfare/Social Services	\$844,506,547	\$577,229,993	\$1,421,736,540
Sub-Total	\$1,485,899,427	\$923,288,743	\$2,409,188,170
Education			
Instruction	\$6,207,365,964	\$2,767,333,123	\$8,974,699,087
Administration, Attendance, and Health	\$367,030,507	\$175,168,889	\$542,199,396
Pupil Transportation Services	\$467,491,903	\$146,831,903	\$614,323,806
Operation and Maintenance Services	\$829,991,070	\$378,151,415	\$1,208,142,485
School Food Services and Other Non-Instructional Operations	\$313,880,453	\$140,954,665	\$454,835,118
Contributions to Community Colleges	\$3,650,531	\$583,603	\$4,234,134
Sub-Total	\$8,189,410,428	\$3,609,023,598	\$11,798,434,026
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$247,985,643	\$196,192,916	\$444,178,559
Cultural Enrichment	\$19,605,312	\$49,602,491	\$69,207,803
Public Libraries	\$152,131,189	\$80,295,698	\$232,426,887
Sub-Total	\$419,722,144	\$326,091,105	\$745,813,249
Community Development			
Planning and Community Development	\$393,151,203	\$245,305,105	\$638,456,308
Environmental Management	\$16,511,820	\$3,677,550	\$20,189,370
Cooperative Extension Program	\$8,808,675	\$1,344,830	\$10,153,505
Sub-Total	\$418,471,698	\$250,327,485	\$668,799,183
Nondepartmental/1			
Sub-Total	\$2,386,050	\$550,000	\$2,936,050
Grand Total	\$13,776,046,813	\$7,599,562,256	\$21,375,609,069

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, 2006, 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 2006
 [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	\$328,295	\$465,721	\$163,653	\$279,179	\$184,725
General and Financial Administration	\$2,291,408	\$8,162,914	\$1,342,747	\$797,382	\$1,139,784
Board of Elections	\$178,727	\$367,589	\$99,590	\$81,324	\$137,731
Sub-Total	\$2,798,430	\$8,996,224	\$1,605,990	\$1,157,885	\$1,462,240
Judicial Administration					
Courts	\$917,941	\$2,379,462	\$839,863	\$398,032	\$907,693
Commonwealth's Attorney	\$284,564	\$732,810	\$302,436	\$181,086	\$826,406
Sub-Total	\$1,202,505	\$3,112,272	\$1,142,299	\$579,118	\$1,734,099
Public Safety					
Law Enforcement and Traffic Control	\$1,691,022	\$11,093,550	\$1,451,916	\$1,243,942	\$2,556,513
Fire and Rescue Services	\$2,694,933	\$6,940,939	\$777,087	\$178,800	\$1,171,282
Correction and Detention	\$1,921,258	\$6,256,552	\$1,484,872	\$1,487,507	\$1,550,966
Inspections	\$253,668	\$1,086,669	\$129,369	\$145,980	\$174,267
Other Protection	\$1,227,333	\$1,818,137	\$715,192	\$106,125	\$1,535,882
Sub-Total	\$7,788,214	\$27,195,847	\$4,558,436	\$3,162,354	\$6,988,910
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$148,898	\$2,897,118	--	\$4,681	\$89,309
Sanitation and Waste Removal	\$5,101,776	\$168,356	\$1,707,620	\$204,070	\$1,252,393
Maintenance of General Buildings and Grounds	\$1,007,527	\$32,372	\$819,445	\$650,704	\$699,883
Sub-Total	\$6,258,201	\$3,097,846	\$2,527,065	\$859,455	\$2,041,585
Health and Welfare					
Health	\$469,908	\$741,300	\$133,725	\$97,729	\$276,882
Mental Health and Mental Retardation	\$5,277,488	\$7,359,580	\$3,448,195	\$1,823,234	\$3,275,759
Welfare/Social Services	\$7,390,218	\$17,874,070	\$3,352,413	\$1,288,503	\$3,654,538
Sub-Total	\$13,137,614	\$25,974,950	\$6,934,333	\$3,209,466	\$7,207,179
Education					
Instruction	\$36,721,857	\$98,295,077	\$19,430,656	\$10,853,713	\$29,739,907
Administration, Attendance, and Health	\$2,186,138	\$8,028,634	\$1,703,736	\$955,234	\$1,668,093
Pupil Transportation Services	\$3,010,324	\$10,457,247	\$1,632,536	\$957,638	\$2,177,785
Operation and Maintenance Services	\$5,148,124	\$14,421,731	\$2,941,713	\$1,413,435	\$3,485,192
School Food Services and Other Non-Instructional Operations	\$2,232,808	\$3,784,691	\$1,209,365	\$643,665	\$1,763,851
Contributions to Community Colleges	\$44,513	\$22,060	\$9,230	\$994	\$889
Sub-Total	\$49,343,764	\$135,009,440	\$26,927,236	\$14,824,679	\$38,835,717
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$546,327	\$2,153,686	\$360,433	\$172,264	\$353,196
Cultural Enrichment	\$56,252	\$511,277	\$228,642	--	--
Public Libraries	\$944,050	\$3,033,300	\$203,289	\$209,709	\$732,281
Sub-Total	\$1,546,629	\$5,698,263	\$792,364	\$381,973	\$1,085,477
Community Development					
Planning and Community Development	\$1,779,019	\$18,491,422	\$316,521	\$373,560	\$348,180
Environmental Management	\$119,403	\$82,237	\$2,500	\$27,395	\$10,000
Cooperative Extension Program	\$117,366	\$108,733	\$27,403	\$50,805	\$72,012
Sub-Total	\$2,015,788	\$18,682,392	\$346,424	\$451,760	\$430,192
Nondepartmental/1					
Sub-Total	--	--	\$3,400	--	--
Grand Total	\$84,091,145	\$227,767,234	\$44,837,547	\$24,626,690	\$59,785,399

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, 2006, 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 2006
 [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	\$155,935	\$953,647	\$280,085	\$127,510	\$199,871
General and Financial Administration	\$904,760	\$30,048,551	\$2,779,485	\$574,207	\$2,085,157
Board of Elections	\$106,463	\$937,498	\$182,329	\$20,963	\$159,455
Sub-Total	\$1,167,158	\$31,939,696	\$3,241,899	\$722,680	\$2,444,483
Judicial Administration					
Courts	\$410,681	\$10,805,057	\$827,305	\$260,645	\$1,691,402
Commonwealth's Attorney	\$258,994	\$3,725,219	\$634,221	\$89,891	\$627,543
Sub-Total	\$669,675	\$14,530,276	\$1,461,526	\$350,536	\$2,318,945
Public Safety					
Law Enforcement and Traffic Control	\$2,181,288	\$52,280,526	\$4,659,416	\$897,672	\$5,741,928
Fire and Rescue Services	\$183,012	\$42,146,170	\$4,160,006	\$587,423	\$2,698,921
Correction and Detention	\$499,589	\$30,655,994	\$5,546,215	--	\$2,742,336
Inspections	\$62,628	\$5,842,706	\$484,062	\$105,358	\$486,826
Other Protection	\$114,342	\$9,075,256	\$1,530,856	\$603,540	\$111,661
Sub-Total	\$3,040,859	\$140,000,652	\$16,380,555	\$2,193,993	\$11,781,672
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$29,510,672	\$204,409	--	--
Sanitation and Waste Removal	\$905,160	\$13,113,205	\$1,478,954	\$886,931	\$5,611,339
Maintenance of General Buildings and Grounds	\$431,032	\$10,990,793	\$1,210,411	\$223,602	\$1,384,745
Sub-Total	\$1,336,192	\$53,614,670	\$2,893,774	\$1,110,533	\$6,996,084
Health and Welfare					
Health	\$111,057	\$31,135,064	\$482,113	\$68,468	\$476,328
Mental Health and Mental Retardation	\$1,212,590	\$23,837,152	\$5,050,528	\$841,906	\$3,396,430
Welfare/Social Services	\$1,655,410	\$77,909,919	\$10,657,987	\$1,127,197	\$10,571,574
Sub-Total	\$2,979,057	\$132,882,135	\$16,190,628	\$2,037,571	\$14,444,332
Education					
Instruction	\$13,671,058	\$248,725,012	\$72,728,458	\$6,870,036	\$60,355,494
Administration, Attendance, and Health	\$909,066	\$24,013,481	\$3,180,550	\$439,356	\$2,587,182
Pupil Transportation Services	\$1,219,881	\$9,674,099	\$5,857,236	\$779,452	\$6,217,843
Operation and Maintenance Services	\$1,602,205	\$25,465,921	\$7,118,297	\$1,156,624	\$8,086,643
School Food Services and Other Non-Instructional Operations	\$799,322	\$17,099,274	\$3,363,792	\$494,305	\$4,050,783
Contributions to Community Colleges	\$15,381	\$29,302	\$4,427	\$3,749	\$28,897
Sub-Total	\$18,216,913	\$325,007,089	\$92,252,760	\$9,743,522	\$81,326,842
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$422,813	\$32,651,223	\$1,424,427	\$361,466	\$1,105,943
Cultural Enrichment	--	\$3,291,968	\$78,000	--	\$107,557
Public Libraries	\$159,269	\$14,015,291	\$1,149,136	\$249,277	\$1,425,610
Sub-Total	\$582,082	\$49,958,482	\$2,651,563	\$610,743	\$2,639,110
Community Development					
Planning and Community Development	\$326,939	\$17,118,748	\$1,154,161	\$335,103	\$4,378,299
Environmental Management	\$46,089	--	\$58,399	\$91,287	\$258,291
Cooperative Extension Program	\$31,654	--	\$94,715	\$31,103	\$81,277
Sub-Total	\$404,682	\$17,118,748	\$1,307,275	\$457,493	\$4,717,867
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$28,396,618	\$765,051,748	\$136,379,980	\$17,227,071	\$126,669,335

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, 2006, Exhibits C and C-1 through C-8.

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [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	\$41,128	\$170,654	\$219,370	\$326,655	\$95,766
General and Financial Administration	\$575,411	\$2,027,811	\$897,333	\$1,829,589	\$916,008
Board of Elections	\$60,245	\$147,529	\$102,672	\$172,117	\$132,602
Sub-Total	\$676,784	\$2,345,994	\$1,219,375	\$2,328,361	\$1,144,376
Judicial Administration					
Courts	\$383,842	\$1,042,531	\$520,001	\$1,189,076	\$591,506
Commonwealth's Attorney	\$93,439	\$453,615	\$261,044	\$400,795	\$172,400
Sub-Total	\$477,281	\$1,496,146	\$781,045	\$1,589,871	\$763,906
Public Safety					
Law Enforcement and Traffic Control	\$668,874	\$3,169,681	\$1,643,609	\$2,010,087	\$1,789,875
Fire and Rescue Services	\$101,233	\$1,171,628	\$325,346	\$1,233,964	\$309,405
Correction and Detention	\$159,285	\$1,282,375	\$1,458,620	\$5,596,211	\$1,544,650
Inspections	\$52,574	\$318,932	\$107,265	\$102,522	\$111,736
Other Protection	\$159,964	\$1,230,326	\$248,274	\$278,590	\$143,245
Sub-Total	\$1,141,930	\$7,172,942	\$3,783,114	\$9,221,374	\$3,898,911
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,537	--	\$18,623	\$2,625,473	\$2,816
Sanitation and Waste Removal	\$1,171,688	\$669,538	\$586,419	\$2,929,186	\$722,298
Maintenance of General Buildings and Grounds	\$211,167	\$913,058	\$443,712	\$775,771	\$367,644
Sub-Total	\$1,384,392	\$1,582,596	\$1,048,754	\$6,330,430	\$1,092,758
Health and Welfare					
Health	\$69,385	\$295,785	\$118,249	\$298,602	\$92,192
Mental Health and Mental Retardation	\$889,186	\$1,164,216	\$1,914,444	\$4,081,914	\$768,919
Welfare/Social Services	\$740,442	\$2,889,731	\$2,291,298	\$7,507,777	\$2,265,318
Sub-Total	\$1,699,013	\$4,349,732	\$4,323,991	\$11,888,293	\$3,126,429
Education					
Instruction	\$5,342,434	\$32,303,063	\$17,498,898	\$24,063,990	\$14,173,943
Administration, Attendance, and Health	\$465,054	\$1,614,031	\$708,638	\$905,777	\$794,952
Pupil Transportation Services	\$557,751	\$2,540,849	\$1,783,980	\$2,001,575	\$1,414,558
Operation and Maintenance Services	\$618,376	\$4,225,452	\$2,359,832	\$3,877,461	\$1,895,311
School Food Services and Other Non-Instructional Operations	\$370,754	\$1,903,511	\$1,059,541	\$1,616,835	\$870,833
Contributions to Community Colleges	\$6,725	\$4,640	\$5,250	\$164,307	\$61,186
Sub-Total	\$7,361,094	\$42,591,546	\$23,416,139	\$32,629,945	\$19,210,783
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$27,707	\$954,704	\$37,000	\$469,976	\$89,096
Cultural Enrichment	--	\$49,064	\$30,800	--	\$8,000
Public Libraries	\$127,478	\$699,105	\$280,844	\$425,814	\$164,628
Sub-Total	\$155,185	\$1,702,873	\$348,644	\$895,790	\$261,724
Community Development					
Planning and Community Development	\$374,201	\$662,525	\$203,935	\$5,410,267	\$86,637
Environmental Management	\$8,700	\$15,905	\$16,936	\$115,860	\$5,980
Cooperative Extension Program	\$56,812	\$56,926	\$62,951	\$50,188	\$53,142
Sub-Total	\$439,713	\$735,356	\$283,822	\$5,576,315	\$145,759
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$13,335,392	\$61,977,185	\$35,204,884	\$70,460,379	\$29,644,646

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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 Absolute Distribution
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Expenditure Category	Campbell County	Caroline County	Carroll County	Charles City County	Charlotte County
General Government Administration					
Legislative	\$91,101	\$138,449	\$368,337	\$66,022	\$83,295
General and Financial Administration	\$2,574,777	\$2,178,173	\$986,174	\$1,583,175	\$965,127
Board of Elections	\$152,119	\$96,893	\$139,124	\$55,544	\$101,151
Sub-Total	\$2,817,997	\$2,413,515	\$1,493,635	\$1,704,741	\$1,149,573
Judicial Administration					
Courts	\$1,266,976	\$357,650	\$809,754	\$398,468	\$435,711
Commonwealth's Attorney	\$507,889	\$187,287	\$290,442	\$97,380	\$159,129
Sub-Total	\$1,774,865	\$544,937	\$1,100,196	\$495,848	\$594,840
Public Safety					
Law Enforcement and Traffic Control	\$3,258,914	\$2,917,702	\$1,270,384	\$606,703	\$1,350,267
Fire and Rescue Services	\$1,019,398	\$1,925,215	\$1,042,629	\$150,733	\$385,360
Correction and Detention	\$3,981,322	\$2,093,602	\$1,526,882	\$817,225	\$1,237,301
Inspections	\$262,770	\$346,714	\$123,701	\$117,143	\$12,701
Other Protection	\$1,538,942	\$847,518	\$765,769	\$244,228	\$46,352
Sub-Total	\$10,061,346	\$8,130,751	\$4,729,365	\$1,936,032	\$3,031,981
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$37,254	\$1,010,162	--	--	--
Sanitation and Waste Removal	\$1,992,576	\$1,478,884	\$608,633	\$269,404	\$774,748
Maintenance of General Buildings and Grounds	\$973,466	\$1,054,615	\$752,100	\$676,430	\$296,835
Sub-Total	\$3,003,296	\$3,543,661	\$1,360,733	\$945,834	\$1,071,583
Health and Welfare					
Health	\$461,711	\$352,915	\$201,338	\$81,907	\$88,112
Mental Health and Mental Retardation	\$5,281,190	\$2,348,492	\$7,291,324	\$100,812	\$2,422,330
Welfare/Social Services	\$9,103,495	\$3,096,236	\$3,601,675	\$1,612,489	\$4,793,989
Sub-Total	\$14,846,396	\$5,797,643	\$11,094,337	\$1,795,208	\$7,304,431
Education					
Instruction	\$53,915,377	\$25,107,517	\$25,912,807	\$8,161,523	\$13,169,633
Administration, Attendance, and Health	\$2,794,411	\$1,041,858	\$1,177,475	\$677,416	\$882,685
Pupil Transportation Services	\$3,866,570	\$2,640,374	\$2,231,837	\$846,117	\$2,565,083
Operation and Maintenance Services	\$7,367,947	\$2,983,812	\$2,966,927	\$1,557,568	\$2,318,668
School Food Services and Other Non-Instructional Operations	\$3,366,506	\$1,403,124	\$1,841,515	\$512,565	\$1,004,127
Contributions to Community Colleges	--	\$3,100	\$30,935	\$1,144	\$3,825
Sub-Total	\$71,310,811	\$33,179,785	\$34,161,496	\$11,756,333	\$19,944,021
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$825,178	\$355,574	\$280,612	\$365,745	\$10,250
Cultural Enrichment	\$4,000	--	--	\$22,962	\$34,781
Public Libraries	\$897,850	\$247,285	\$234,881	\$69,462	\$232,484
Sub-Total	\$1,727,028	\$602,859	\$515,493	\$458,169	\$277,515
Community Development					
Planning and Community Development	\$2,571,741	\$1,310,133	\$818,598	\$314,543	\$117,702
Environmental Management	\$36,303	\$34,388	\$8,700	\$12,467	\$94,169
Cooperative Extension Program	\$53,468	\$69,436	\$36,025	\$42,523	\$34,025
Sub-Total	\$2,661,512	\$1,413,957	\$863,323	\$369,533	\$245,896
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$108,203,251	\$55,627,108	\$55,318,578	\$19,461,698	\$33,619,840

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, 2006, 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 2006
 [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	\$608,415	\$55,777	\$55,339	\$259,137	\$97,022
General and Financial Administration	\$23,214,654	\$1,271,357	\$459,871	\$2,905,947	\$945,753
Board of Elections	\$1,163,302	\$74,213	\$21,503	\$170,435	\$86,620
Sub-Total	\$24,986,371	\$1,401,347	\$536,713	\$3,335,519	\$1,129,395
Judicial Administration					
Courts	\$9,047,855	\$202,129	\$295,292	\$1,268,163	\$441,599
Commonwealth's Attorney	\$3,264,576	\$227,702	\$81,907	\$806,197	\$81,643
Sub-Total	\$12,312,431	\$429,831	\$377,199	\$2,074,360	\$523,242
Public Safety					
Law Enforcement and Traffic Control	\$48,530,270	\$1,594,481	\$486,381	\$6,036,176	\$913,998
Fire and Rescue Services	\$40,175,169	\$486,937	\$44,788	\$1,395,054	\$567,389
Correction and Detention	\$35,114,805	\$820,409	\$23,377	\$2,574,349	\$1,520,641
Inspections	\$5,034,677	\$205,671	\$35,113	\$1,053,381	\$88,289
Other Protection	\$2,707,718	\$109,974	\$245,254	\$1,167,961	\$132,440
Sub-Total	\$131,562,639	\$3,217,472	\$834,913	\$12,226,921	\$3,222,757
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6,146,327	--	--	--	--
Sanitation and Waste Removal	\$6,028,054	\$342,964	\$344,599	\$3,275,796	\$523,552
Maintenance of General Buildings and Grounds	\$4,621,119	\$734,304	\$83,056	\$1,011,376	\$473,912
Sub-Total	\$16,795,500	\$1,077,268	\$427,655	\$4,287,172	\$997,464
Health and Welfare					
Health	\$2,658,159	\$177,898	\$43,252	\$346,066	\$83,922
Mental Health and Mental Retardation	\$29,405,362	\$557,391	\$246,516	\$4,058,816	\$969,373
Welfare/Social Services	\$26,161,699	\$1,891,607	\$1,395,534	\$11,388,580	\$2,270,760
Sub-Total	\$58,225,220	\$2,626,896	\$1,685,302	\$15,793,462	\$3,324,055
Education					
Instruction	\$334,328,916	\$13,497,027	\$4,304,634	\$44,472,820	\$10,655,455
Administration, Attendance, and Health	\$17,217,547	\$1,142,910	\$354,575	\$2,529,910	\$880,999
Pupil Transportation Services	\$20,765,064	\$993,298	\$341,673	\$2,979,267	\$1,224,632
Operation and Maintenance Services	\$48,519,813	\$1,572,644	\$545,185	\$5,164,075	\$2,313,040
School Food Services and Other Non-Instructional Operations	\$14,547,415	\$649,744	\$270,010	\$2,424,377	\$694,102
Contributions to Community Colleges	--	\$11,661	\$250	\$7,608	\$2,467
Sub-Total	\$435,378,755	\$17,867,284	\$5,816,327	\$57,578,057	\$15,770,695
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,313,712	\$654,911	--	\$584,288	\$42,798
Cultural Enrichment	\$153,427	\$1,000	--	--	--
Public Libraries	\$7,506,963	\$223,275	\$10,747	\$828,747	\$77,077
Sub-Total	\$14,974,102	\$879,186	\$10,747	\$1,413,035	\$119,875
Community Development					
Planning and Community Development	\$13,215,277	\$576,019	\$22,532	\$1,125,227	\$357,699
Environmental Management	--	\$23,515	\$74,902	\$47,921	\$5,980
Cooperative Extension Program	\$352,898	\$79,935	\$23,386	\$112,307	\$40,935
Sub-Total	\$13,568,175	\$679,469	\$120,820	\$1,285,455	\$404,614
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$707,803,193	\$28,178,753	\$9,809,676	\$97,993,981	\$25,492,097

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, 2006, 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 2006
 [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	\$256,742	\$102,319	\$847,553	\$3,888,276	\$437,360
General and Financial Administration	\$1,367,317	\$1,370,691	\$833,446	\$107,428,239	\$8,433,092
Board of Elections	\$148,843	\$94,893	\$101,574	\$2,434,213	\$383,664
Sub-Total	\$1,772,902	\$1,567,903	\$1,782,573	\$113,750,728	\$9,254,116
Judicial Administration					
Courts	\$914,709	\$909,212	\$422,946	\$33,440,601	\$3,296,131
Commonwealth's Attorney	\$225,297	\$288,683	\$220,341	\$2,241,453	\$764,711
Sub-Total	\$1,140,006	\$1,197,895	\$643,287	\$35,682,054	\$4,060,842
Public Safety					
Law Enforcement and Traffic Control	\$1,211,664	\$2,255,255	\$881,212	\$224,478,084	\$4,718,729
Fire and Rescue Services	\$315,149	\$1,467,824	\$455,931	\$201,316,888	\$5,482,383
Correction and Detention	\$5,755,731	\$1,428,269	\$1,822,625	\$63,211,435	\$6,137,572
Inspections	\$151,922	\$234,651	\$153,112	\$14,540,915	\$1,126,822
Other Protection	\$1,944,516	\$1,241,762	\$141,115	\$25,692,470	\$1,590,363
Sub-Total	\$9,378,982	\$6,627,761	\$3,453,995	\$529,239,792	\$19,055,869
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,989,548	\$35,622	--	\$20,024,730	--
Sanitation and Waste Removal	\$1,603,697	\$1,686,938	\$930,678	\$81,910,822	\$6,614,047
Maintenance of General Buildings and Grounds	\$345,775	\$1,099,516	\$236,845	\$45,425,677	\$5,141,218
Sub-Total	\$3,939,020	\$2,822,076	\$1,167,523	\$147,361,229	\$11,755,265
Health and Welfare					
Health	\$213,518	\$201,865	\$115,810	\$68,474,286	\$430,977
Mental Health and Mental Retardation	\$2,331,309	\$1,347,765	\$925,773	\$126,584,442	\$6,231,404
Welfare/Social Services	\$4,130,066	\$3,009,269	\$2,100,791	\$231,370,948	\$8,411,975
Sub-Total	\$6,674,893	\$4,558,899	\$3,142,374	\$426,429,676	\$15,074,356
Education					
Instruction	\$16,352,582	\$28,171,824	\$10,682,913	\$1,513,752,015	\$83,275,440
Administration, Attendance, and Health	\$1,247,859	\$1,367,114	\$896,165	\$66,228,583	\$3,506,746
Pupil Transportation Services	\$1,884,059	\$2,725,059	\$950,206	\$90,425,332	\$7,020,690
Operation and Maintenance Services	\$2,841,050	\$3,907,127	\$1,227,616	\$219,032,003	\$8,976,423
School Food Services and Other Non-Instructional Operations	\$1,431,787	\$1,515,077	\$548,689	\$60,536,831	\$3,654,964
Contributions to Community Colleges	\$108,117	\$5,600	\$5,744	\$145,894	\$169,366
Sub-Total	\$23,865,454	\$37,691,801	\$14,311,333	\$1,950,120,658	\$106,603,629
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$58,813	\$238,702	\$249,481	\$84,052,288	\$2,342,572
Cultural Enrichment	--	--	\$14,000	\$8,473,220	--
Public Libraries	\$438,930	\$329,556	\$137,761	\$36,084,401	\$1,804,445
Sub-Total	\$497,743	\$568,258	\$401,242	\$128,609,909	\$4,147,017
Community Development					
Planning and Community Development	\$2,889,418	\$484,845	\$10,000	\$127,524,475	\$3,380,465
Environmental Management	--	\$15,500	\$11,199	\$6,484,612	\$376,046
Cooperative Extension Program	\$100,149	\$58,008	\$34,046	\$93,795	\$124,244
Sub-Total	\$2,989,567	\$558,353	\$55,245	\$134,102,882	\$3,880,755
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$50,258,567	\$55,592,946	\$24,957,572	\$3,465,296,928	\$173,831,849

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, 2006, Exhibits C and C-1 through C-8.

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [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	\$49,654	\$132,886	\$356,765	\$217,200	\$98,154
General and Financial Administration	\$740,232	\$1,417,286	\$2,952,714	\$4,547,798	\$933,442
Board of Elections	\$103,998	\$119,614	\$160,817	\$57,939	\$96,255
Sub-Total	\$893,884	\$1,669,786	\$3,470,296	\$4,822,937	\$1,127,851
Judicial Administration					
Courts	\$518,698	\$1,233,151	\$1,534,803	\$2,145,635	\$426,563
Commonwealth's Attorney	\$247,456	\$267,217	\$486,343	\$943,414	\$137,494
Sub-Total	\$766,154	\$1,500,368	\$2,021,146	\$3,089,049	\$564,057
Public Safety					
Law Enforcement and Traffic Control	\$797,333	\$936,782	\$2,917,002	\$7,727,766	\$1,501,630
Fire and Rescue Services	\$1,080,776	\$757,580	--	\$6,421,761	\$747,001
Correction and Detention	\$626,790	\$1,280,459	\$1,918,867	\$5,133,774	\$1,119,576
Inspections	\$171,988	\$152,058	\$326,884	\$1,296,671	\$186,795
Other Protection	\$331,293	\$844,795	\$4,705,541	\$802,042	\$534,706
Sub-Total	\$3,008,180	\$3,971,674	\$9,868,294	\$21,382,014	\$4,089,708
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$58,449	\$190,527	--
Sanitation and Waste Removal	\$1,475,520	\$572,230	\$1,799,684	\$6,499,929	\$75,315
Maintenance of General Buildings and Grounds	\$365,760	\$910,154	\$700,550	\$645,884	\$345,230
Sub-Total	\$1,841,280	\$1,482,384	\$2,558,683	\$7,336,340	\$420,545
Health and Welfare					
Health	\$137,338	\$245,809	\$273,542	\$320,383	\$121,000
Mental Health and Mental Retardation	\$1,900,396	\$1,193,183	\$2,191,384	\$2,873,790	\$2,935,370
Welfare/Social Services	\$1,698,828	\$4,167,371	\$7,839,190	\$7,155,117	\$2,549,617
Sub-Total	\$3,736,562	\$5,606,363	\$10,304,116	\$10,349,290	\$5,605,987
Education					
Instruction	\$13,196,198	\$24,478,351	\$46,802,764	\$86,226,552	\$15,957,772
Administration, Attendance, and Health	\$634,580	\$996,816	\$1,837,383	\$5,527,575	\$720,406
Pupil Transportation Services	\$1,343,857	\$2,142,670	\$4,725,119	\$7,006,138	\$1,302,320
Operation and Maintenance Services	\$1,824,383	\$2,666,490	\$7,005,513	\$9,940,452	\$2,138,171
School Food Services and Other Non-Instructional Operations	\$961,232	\$1,235,334	\$5,243,356	\$3,864,417	\$936,204
Contributions to Community Colleges	\$4,333	\$16,432	\$15,551	\$473,146	\$6,983
Sub-Total	\$17,964,583	\$31,536,093	\$65,629,686	\$113,038,280	\$21,061,856
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$45,000	\$579,114	\$1,007,346	\$4,587,825	\$689,035
Cultural Enrichment	\$338	\$11,000	--	--	-\$23,135
Public Libraries	\$388,249	\$235,288	\$579,863	\$401,346	\$32,500
Sub-Total	\$433,587	\$825,402	\$1,587,209	\$4,989,171	\$698,400
Community Development					
Planning and Community Development	\$102,017	\$310,598	\$1,515,282	\$937,097	\$232,675
Environmental Management	\$12,455	\$7,500	\$7,776	\$312,320	\$8,100
Cooperative Extension Program	\$71,745	\$73,389	\$72,932	\$145,443	\$56,227
Sub-Total	\$186,217	\$391,487	\$1,595,990	\$1,394,860	\$297,002
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$28,830,447	\$46,983,557	\$97,035,420	\$166,401,941	\$33,865,406

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
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Expenditure Category	Gloucester County	Goochland County	Grayson County	Greene County	Greensville County
General Government Administration					
Legislative	\$187,752	\$525,280	\$50,959	\$86,763	\$151,991
General and Financial Administration	\$3,727,902	\$2,004,866	\$740,538	\$1,087,521	\$1,031,896
Board of Elections	\$151,609	\$100,753	\$109,533	\$96,400	\$96,067
Sub-Total	\$4,067,263	\$2,630,899	\$901,030	\$1,270,684	\$1,279,954
Judicial Administration					
Courts	\$1,509,103	\$871,726	\$778,967	\$732,446	\$650,390
Commonwealth's Attorney	\$459,415	\$367,285	\$229,443	\$213,942	\$414,554
Sub-Total	\$1,968,518	\$1,239,011	\$1,008,410	\$946,388	\$1,064,944
Public Safety					
Law Enforcement and Traffic Control	\$3,145,348	\$1,683,896	\$1,013,743	\$2,187,363	\$1,187,548
Fire and Rescue Services	\$1,700,227	\$1,952,796	\$396,793	\$616,350	\$189,938
Correction and Detention	\$2,349,065	\$790,905	\$904,975	\$884,785	\$1,691,983
Inspections	\$696,569	\$418,913	\$107,072	\$274,326	\$125,195
Other Protection	\$296,674	\$223,134	\$53,986	\$233,481	\$459,284
Sub-Total	\$8,187,883	\$5,069,644	\$2,476,569	\$4,196,305	\$3,653,948
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$205,173	\$115,167	--	--	\$30,050
Sanitation and Waste Removal	\$17,803	\$783,231	\$1,519,451	\$1,622,162	\$1,070,349
Maintenance of General Buildings and Grounds	\$1,383,112	\$590,097	\$153,991	\$1,021,656	\$779,246
Sub-Total	\$1,606,088	\$1,488,495	\$1,673,442	\$2,643,818	\$1,879,645
Health and Welfare					
Health	\$316,738	\$206,483	\$151,720	\$411,531	\$87,840
Mental Health and Mental Retardation	\$3,490,674	\$2,281,005	\$3,177,302	\$1,173,357	\$1,609,702
Welfare/Social Services	\$3,434,691	\$2,882,863	\$2,204,797	\$3,101,218	\$1,658,809
Sub-Total	\$7,242,103	\$5,370,351	\$5,533,819	\$4,686,106	\$3,356,351
Education					
Instruction	\$38,644,927	\$15,897,072	\$13,366,492	\$19,492,220	\$4,903,229
Administration, Attendance, and Health	\$2,307,791	\$1,010,125	\$661,899	\$1,296,576	\$519,138
Pupil Transportation Services	\$3,499,383	\$1,527,513	\$1,484,048	\$1,173,817	\$997,931
Operation and Maintenance Services	\$5,531,365	\$2,256,526	\$1,886,240	\$2,037,391	\$1,394,356
School Food Services and Other Non-Instructional Operations	\$1,901,257	\$822,543	\$1,032,407	\$863,710	\$608,959
Contributions to Community Colleges	\$452,400	--	\$18,000	\$11,912	\$31,901
Sub-Total	\$52,337,123	\$21,513,779	\$18,449,086	\$24,875,626	\$8,455,514
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$840,563	\$410,830	\$181,348	\$132,098	\$93,265
Cultural Enrichment	\$114,527	--	\$3,000	--	\$10,500
Public Libraries	\$753,393	\$535,189	\$108,418	\$255,833	\$167,547
Sub-Total	\$1,708,483	\$946,019	\$292,766	\$387,931	\$271,312
Community Development					
Planning and Community Development	\$887,519	\$718,937	\$306,544	\$849,907	\$2,259,441
Environmental Management	\$41,998	\$218,979	\$5,700	\$4,509	\$9,730
Cooperative Extension Program	\$72,821	\$29,479	\$63,320	\$56,446	\$46,343
Sub-Total	\$1,002,338	\$967,395	\$375,564	\$910,862	\$2,315,514
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$78,119,799	\$39,225,593	\$30,710,686	\$39,917,720	\$22,277,182

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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 Operating Expenditures by Category and Locality
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Expenditure Category	Halifax County	Hanover County	Henrico County	Henry County	Highland County
General Government Administration					
Legislative	\$167,636	\$490,169	\$1,106,008	\$194,011	\$124,717
General and Financial Administration	\$1,430,521	\$6,858,845	\$41,718,185	\$2,059,497	\$439,520
Board of Elections	\$140,209	\$784,625	\$1,137,149	\$210,575	\$55,367
Sub-Total	\$1,738,366	\$8,133,639	\$43,961,342	\$2,464,083	\$619,604
Judicial Administration					
Courts	\$970,397	\$2,354,194	\$6,789,840	\$1,762,445	\$230,119
Commonwealth's Attorney	\$631,655	\$1,228,055	\$3,290,973	\$542,249	\$70,025
Sub-Total	\$1,602,052	\$3,582,249	\$10,080,813	\$2,304,694	\$300,144
Public Safety					
Law Enforcement and Traffic Control	\$1,820,490	\$15,509,240	\$54,358,612	\$5,043,045	\$438,397
Fire and Rescue Services	\$788,480	\$12,851,515	\$43,311,535	\$1,505,170	\$45,944
Correction and Detention	\$3,278,271	\$9,185,856	\$29,629,198	\$1,705,993	\$62,168
Inspections	\$276,049	\$1,387,370	\$3,745,031	\$281,372	\$61,647
Other Protection	\$896,192	\$863,436	\$2,241,276	\$2,171,323	\$199,609
Sub-Total	\$7,059,482	\$39,797,417	\$133,285,652	\$10,706,903	\$807,765
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$1,239,876	\$29,653,773	\$12,419	\$95,767
Sanitation and Waste Removal	\$822,884	\$3,230,554	\$9,128,199	\$1,545,911	\$250,209
Maintenance of General Buildings and Grounds	\$933,438	\$1,560,590	\$7,618,262	\$1,557,188	\$127,644
Sub-Total	\$1,756,322	\$6,031,020	\$46,400,234	\$3,115,518	\$473,620
Health and Welfare					
Health	\$259,129	\$463,618	\$1,292,991	\$210,252	\$87,030
Mental Health and Mental Retardation	\$3,641,318	\$9,664,622	\$26,485,571	\$4,644,488	\$254,273
Welfare/Social Services	\$5,852,511	\$9,798,077	\$23,820,667	\$4,099,870	\$257,278
Sub-Total	\$9,752,958	\$19,926,317	\$51,599,229	\$8,954,610	\$598,581
Education					
Instruction	\$41,330,810	\$111,970,636	\$289,438,478	\$48,279,128	\$2,587,173
Administration, Attendance, and Health	\$2,098,280	\$7,533,906	\$44,219,995	\$3,147,991	\$198,921
Pupil Transportation Services	\$4,125,712	\$7,148,372	\$20,688,453	\$4,226,938	\$236,817
Operation and Maintenance Services	\$6,359,928	\$11,600,158	\$37,659,810	\$8,333,424	\$500,260
School Food Services and Other Non-Instructional Operations	\$2,848,556	\$8,552,050	\$14,084,955	\$3,439,357	\$140,596
Contributions to Community Colleges	\$35,601	--	--	\$67,366	--
Sub-Total	\$56,798,887	\$146,805,122	\$406,091,691	\$67,494,204	\$3,663,767
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$174,657	\$2,932,060	\$14,934,779	\$818,874	--
Cultural Enrichment	\$5,000	--	--	-\$85,420	--
Public Libraries	\$322,815	\$3,230,151	\$10,794,635	\$1,117,341	\$31,533
Sub-Total	\$502,472	\$6,162,211	\$25,729,414	\$1,850,795	\$31,533
Community Development					
Planning and Community Development	\$3,376,688	\$4,305,425	\$19,834,814	\$3,471,276	\$52,440
Environmental Management	\$56,368	\$82,305	--	\$30,047	--
Cooperative Extension Program	\$144,547	\$68,863	\$331,188	\$133,310	\$34,288
Sub-Total	\$3,577,603	\$4,456,593	\$20,166,002	\$3,634,633	\$86,728
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$82,788,142	\$234,894,568	\$737,314,377	\$100,525,440	\$6,581,742

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, 2006, 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 2006
 [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	\$249,650	\$245,622	\$35,234	\$126,435	\$102,023
General and Financial Administration	\$3,884,049	\$5,418,709	\$900,569	\$1,999,842	\$1,116,485
Board of Elections	\$139,615	\$271,956	\$84,779	\$117,740	\$137,487
Sub-Total	\$4,273,314	\$5,936,287	\$1,020,582	\$2,244,017	\$1,355,995
Judicial Administration					
Courts	\$889,055	\$3,871,222	\$370,389	\$906,414	\$755,581
Commonwealth's Attorney	\$298,070	\$648,890	\$163,318	\$389,629	\$169,541
Sub-Total	\$1,187,125	\$4,520,112	\$533,707	\$1,296,043	\$925,122
Public Safety					
Law Enforcement and Traffic Control	\$1,797,385	\$8,809,230	\$818,254	\$1,956,489	\$1,189,628
Fire and Rescue Services	\$1,137,643	\$7,879,626	\$107,058	\$1,747,354	\$396,213
Correction and Detention	\$3,898,022	\$3,248,464	\$991,385	\$2,258,922	\$2,425,726
Inspections	\$403,988	\$1,092,670	\$75,258	\$127,182	\$283,225
Other Protection	\$1,448,417	\$346,512	\$82,913	\$312,874	\$677,815
Sub-Total	\$8,685,455	\$21,376,502	\$2,074,868	\$6,402,821	\$4,972,607
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$894,539	--	--	\$104,657	--
Sanitation and Waste Removal	\$1,870,116	\$1,519,865	\$415,150	\$169,969	\$806,957
Maintenance of General Buildings and Grounds	\$1,016,096	\$3,406,772	\$278,074	\$522,657	\$445,604
Sub-Total	\$3,780,751	\$4,926,637	\$693,224	\$797,283	\$1,252,561
Health and Welfare					
Health	\$408,614	\$600,314	\$76,182	\$229,143	\$140,085
Mental Health and Mental Retardation	\$3,873,255	\$4,583,812	\$676,697	\$1,315,670	\$1,616,842
Welfare/Social Services	\$3,590,245	\$5,520,760	\$1,517,447	\$3,074,034	\$1,494,180
Sub-Total	\$7,872,114	\$10,704,886	\$2,270,326	\$4,618,847	\$3,251,107
Education					
Instruction	\$33,291,941	\$66,605,242	\$7,283,242	\$20,572,441	\$13,825,675
Administration, Attendance, and Health	\$2,146,252	\$5,104,351	\$699,518	\$964,202	\$1,066,110
Pupil Transportation Services	\$2,778,789	\$5,049,158	\$1,245,436	\$2,075,357	\$1,252,280
Operation and Maintenance Services	\$5,963,611	\$8,481,354	\$1,027,483	\$2,848,250	\$1,755,222
School Food Services and Other Non-Instructional Operations	\$1,569,703	\$2,733,671	\$427,430	\$979,781	\$836,962
Contributions to Community Colleges	--	--	\$4,359	\$4,404	\$5,944
Sub-Total	\$45,750,296	\$87,973,776	\$10,687,468	\$27,444,435	\$18,742,193
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$934,249	\$5,285,603	\$8,165	\$748,175	\$401,733
Cultural Enrichment	\$131,037	--	--	--	--
Public Libraries	\$614,989	\$4,843,900	\$215,823	\$401,102	\$519,860
Sub-Total	\$1,680,275	\$10,129,503	\$223,988	\$1,149,277	\$921,593
Community Development					
Planning and Community Development	\$1,458,849	\$10,768,890	\$161,644	\$780,184	\$544,232
Environmental Management	--	\$971,172	\$19,006	\$25,285	\$9,625
Cooperative Extension Program	\$42,631	\$63,009	\$26,547	\$81,461	\$30,886
Sub-Total	\$1,501,480	\$11,803,071	\$207,197	\$886,930	\$584,743
Nondepartmental/1					
Sub-Total	\$1,155,636	--	--	--	--
Grand Total	\$75,886,446	\$157,370,774	\$17,711,360	\$44,839,653	\$32,005,921

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, 2006, 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 2006
 [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	\$104,641	\$121,522	\$2,152,691	\$223,971	\$49,266
General and Financial Administration	\$822,885	\$739,749	\$22,577,437	\$2,584,333	\$729,918
Board of Elections	\$110,122	\$135,563	\$863,672	\$131,423	\$84,702
Sub-Total	\$1,037,648	\$996,834	\$25,593,800	\$2,939,727	\$863,886
Judicial Administration					
Courts	\$358,075	\$806,984	\$6,729,689	\$985,627	\$500,097
Commonwealth's Attorney	\$200,077	\$277,755	\$2,564,983	\$409,702	\$182,242
Sub-Total	\$558,152	\$1,084,739	\$9,294,672	\$1,395,329	\$682,339
Public Safety					
Law Enforcement and Traffic Control	\$1,069,171	\$1,656,703	\$38,990,781	\$3,149,838	\$850,181
Fire and Rescue Services	\$844,654	\$526,224	\$38,024,035	\$2,226,419	\$365,433
Correction and Detention	\$967,287	\$5,578,177	\$14,694,600	\$1,963,012	\$1,489,295
Inspections	\$82,053	\$98,042	\$7,598,629	\$682,101	\$69,162
Other Protection	\$98,050	\$208,270	\$2,131,218	\$469,268	\$51,341
Sub-Total	\$3,061,215	\$8,067,416	\$101,439,263	\$8,490,638	\$2,825,412
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$458,193	\$13,848,880	--	--
Sanitation and Waste Removal	\$924,908	\$1,536,545	\$3,557,345	\$981,757	\$597,483
Maintenance of General Buildings and Grounds	\$180,661	\$318,946	\$7,391,536	\$2,017,152	\$132,154
Sub-Total	\$1,105,569	\$2,313,684	\$24,797,761	\$2,998,909	\$729,637
Health and Welfare					
Health	\$254,619	\$212,936	\$4,059,162	\$634,469	\$137,523
Mental Health and Mental Retardation	\$1,110,610	\$1,992,795	\$21,943,214	\$2,030,505	\$1,948,242
Welfare/Social Services	\$1,683,275	\$6,509,137	\$41,346,890	\$4,590,631	\$1,243,759
Sub-Total	\$3,048,504	\$8,714,868	\$67,349,266	\$7,255,605	\$3,329,524
Education					
Instruction	\$10,522,241	\$27,654,389	\$441,396,802	\$28,693,154	\$12,575,790
Administration, Attendance, and Health	\$550,728	\$1,178,006	\$18,731,327	\$1,654,833	\$642,183
Pupil Transportation Services	\$1,010,942	\$2,207,148	\$40,561,842	\$2,959,590	\$1,118,044
Operation and Maintenance Services	\$1,188,719	\$3,819,482	\$55,026,160	\$3,386,648	\$1,347,849
School Food Services and Other Non-Instructional Operations	\$645,906	\$2,043,373	\$13,739,496	\$1,631,153	\$798,175
Contributions to Community Colleges	\$5,096	\$21,855	\$245,004	\$28,056	--
Sub-Total	\$13,923,632	\$36,924,253	\$569,700,631	\$38,353,434	\$16,482,041
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$75,000	\$50,775	\$23,479,070	\$878,623	--
Cultural Enrichment	\$4,319	\$4,000	\$2,442,114	\$5,000	--
Public Libraries	\$73,900	\$312,285	\$10,700,299	\$319,949	\$77,091
Sub-Total	\$153,219	\$367,060	\$36,621,483	\$1,203,572	\$77,091
Community Development					
Planning and Community Development	\$768,552	\$652,343	\$29,890,472	\$558,082	\$635,761
Environmental Management	\$21,261	\$6,000	\$1,357,511	\$63,540	--
Cooperative Extension Program	\$34,848	\$47,290	\$661,936	\$70,554	\$64,882
Sub-Total	\$824,661	\$705,633	\$31,909,919	\$692,176	\$700,643
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$23,712,600	\$59,174,487	\$866,706,795	\$63,329,390	\$25,690,573

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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 Operating Expenditures by Category and Locality
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 FY 2006
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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$262,697	\$79,081	\$292,382	\$69,664	\$427,952
General and Financial Administration	\$477,241	\$1,295,027	\$1,849,708	\$1,051,774	\$5,100,037
Board of Elections	\$105,366	\$79,197	\$324,663	\$113,749	\$274,202
Sub-Total	\$845,304	\$1,453,305	\$2,466,753	\$1,235,187	\$5,802,191
Judicial Administration					
Courts	\$649,340	\$547,596	\$1,857,081	\$583,277	\$1,171,725
Commonwealth's Attorney	\$210,021	\$221,425	\$395,630	\$94,299	\$608,129
Sub-Total	\$859,361	\$769,021	\$2,252,711	\$677,576	\$1,779,854
Public Safety					
Law Enforcement and Traffic Control	\$1,113,783	\$1,184,017	\$3,381,380	\$914,297	\$4,482,480
Fire and Rescue Services	\$899,358	\$153,750	\$597,642	\$242,312	\$906,419
Correction and Detention	\$1,102,674	\$567,480	\$2,229,283	\$1,291,034	\$2,123,988
Inspections	\$165,740	\$103,064	\$224,227	\$129,550	\$278,851
Other Protection	\$670,348	\$144,113	\$920,188	\$228,503	\$330,167
Sub-Total	\$3,951,903	\$2,152,424	\$7,352,720	\$2,805,696	\$8,121,905
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3,033	\$5,948	--	--	--
Sanitation and Waste Removal	\$766,797	\$704,213	\$1,686,459	\$770,807	\$3,619,730
Maintenance of General Buildings and Grounds	\$330,366	\$521,289	\$574,588	\$484,674	\$1,409,815
Sub-Total	\$1,100,196	\$1,231,450	\$2,261,047	\$1,255,481	\$5,029,545
Health and Welfare					
Health	\$139,622	\$123,003	\$264,495	\$137,403	\$413,492
Mental Health and Mental Retardation	\$1,215,044	\$849,877	\$3,250,327	\$876,867	\$6,483,878
Welfare/Social Services	\$1,433,169	\$1,364,529	\$3,788,780	\$1,281,663	\$7,965,195
Sub-Total	\$2,787,835	\$2,337,409	\$7,303,602	\$2,295,933	\$14,862,565
Education					
Instruction	\$12,174,174	\$8,076,759	\$31,528,267	\$8,256,050	\$62,613,848
Administration, Attendance, and Health	\$731,321	\$745,550	\$1,334,346	\$700,379	\$2,730,777
Pupil Transportation Services	\$1,130,895	\$646,604	\$3,379,319	\$730,132	\$3,754,097
Operation and Maintenance Services	\$1,985,432	\$1,370,111	\$3,160,600	\$1,183,793	\$10,091,489
School Food Services and Other Non-Instructional Operations	\$587,329	\$649,622	\$1,819,320	\$454,359	\$3,578,851
Contributions to Community Colleges	\$21,878	\$4,929	\$9,732	\$4,692	\$28,760
Sub-Total	\$16,631,029	\$11,493,575	\$41,231,584	\$11,329,405	\$82,797,822
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$317,000	\$59,865	\$30,000	\$76,433	\$599,526
Cultural Enrichment	\$1,200	--	\$5,000	\$3,500	\$30,000
Public Libraries	\$82,419	\$219,768	\$485,843	\$75,634	\$2,756,459
Sub-Total	\$400,619	\$279,633	\$520,843	\$155,567	\$3,385,985
Community Development					
Planning and Community Development	\$307,495	\$308,590	\$2,631,493	\$172,256	\$978,300
Environmental Management	\$35,846	\$10,075	\$78,212	\$52,155	\$55,445
Cooperative Extension Program	\$67,624	\$32,679	\$86,532	\$30,625	\$104,842
Sub-Total	\$410,965	\$351,344	\$2,796,237	\$255,036	\$1,138,587
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$26,987,212	\$20,068,161	\$66,185,497	\$20,009,881	\$122,918,454

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$76,415	\$129,541	\$52,977	\$176,485	\$158,685
General and Financial Administration	\$1,185,923	\$1,576,075	\$1,377,292	\$858,818	\$767,314
Board of Elections	\$140,035	\$138,576	\$100,693	\$91,807	\$92,268
Sub-Total	\$1,402,373	\$1,844,192	\$1,530,962	\$1,127,110	\$1,018,267
Judicial Administration					
Courts	\$611,438	\$890,805	\$742,448	\$677,621	\$267,282
Commonwealth's Attorney	\$248,601	\$205,817	\$255,970	\$179,263	\$152,126
Sub-Total	\$860,039	\$1,096,622	\$998,418	\$856,884	\$419,408
Public Safety					
Law Enforcement and Traffic Control	\$1,519,851	\$1,830,611	\$1,334,916	\$1,179,416	\$1,168,366
Fire and Rescue Services	\$556,185	\$1,376,905	\$769,781	\$383,157	\$466,956
Correction and Detention	\$754,453	\$834,216	\$884,769	\$2,147,529	\$1,558,577
Inspections	\$237,228	\$437,326	\$197,282	\$142,965	\$57,692
Other Protection	\$78,885	\$256,988	\$271,994	\$271,014	\$40,694
Sub-Total	\$3,146,602	\$4,736,046	\$3,458,742	\$4,124,081	\$3,292,285
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$18,213	--
Sanitation and Waste Removal	\$1,168,722	\$889,858	\$573,853	\$828,322	\$620,885
Maintenance of General Buildings and Grounds	\$403,828	\$509,761	\$581,897	\$212,735	\$203,446
Sub-Total	\$1,572,550	\$1,399,619	\$1,155,750	\$1,059,270	\$824,331
Health and Welfare					
Health	\$201,369	\$142,251	\$328,762	\$173,842	\$89,124
Mental Health and Mental Retardation	\$1,125,151	\$99,287	\$2,090,468	\$1,021,503	\$1,465,540
Welfare/Social Services	\$1,543,377	\$1,742,046	\$2,966,445	\$1,753,269	\$1,867,161
Sub-Total	\$2,869,897	\$1,983,584	\$5,385,675	\$2,948,614	\$3,421,825
Education					
Instruction	\$13,798,019	\$15,482,645	\$17,527,203	\$11,079,403	\$15,114,395
Administration, Attendance, and Health	\$1,571,140	\$1,307,706	\$972,472	\$562,477	\$808,153
Pupil Transportation Services	\$2,094,671	\$1,715,941	\$1,093,733	\$996,197	\$1,178,011
Operation and Maintenance Services	\$2,389,432	\$1,865,895	\$1,905,327	\$1,126,573	\$3,075,261
School Food Services and Other Non-Instructional Operations	\$889,425	\$694,213	\$1,021,285	\$619,312	\$961,963
Contributions to Community Colleges	\$8,500	\$3,495	\$163,025	\$9,091	\$4,209
Sub-Total	\$20,751,187	\$21,069,895	\$22,683,045	\$14,393,053	\$21,141,992
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$507,174	\$254,138	\$164,278	\$50,000	\$11,300
Cultural Enrichment	--	--	\$10,000	--	--
Public Libraries	\$247,669	\$108,301	\$353,972	\$100,000	\$148,514
Sub-Total	\$754,843	\$362,439	\$528,250	\$150,000	\$159,814
Community Development					
Planning and Community Development	\$682,528	\$755,479	\$1,327,643	\$286,537	\$667,335
Environmental Management	\$17,595	\$23,500	\$30,262	\$37,331	\$10,430
Cooperative Extension Program	\$45,320	\$67,411	\$133,409	\$46,090	\$18,583
Sub-Total	\$745,443	\$846,390	\$1,491,314	\$369,958	\$696,348
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$32,102,934	\$33,338,787	\$37,232,156	\$25,028,970	\$30,974,270

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

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Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	\$139,211	\$142,790	\$181,412	\$147,658	\$66,115
General and Financial Administration	\$2,039,410	\$1,965,787	\$728,741	\$2,213,682	\$1,676,988
Board of Elections	\$105,167	\$105,233	\$87,445	\$174,353	\$98,940
Sub-Total	\$2,283,788	\$2,213,810	\$997,598	\$2,535,693	\$1,842,043
Judicial Administration					
Courts	\$920,172	\$606,976	\$611,379	\$1,497,068	\$798,314
Commonwealth's Attorney	\$254,074	\$314,205	\$267,947	\$478,013	\$306,067
Sub-Total	\$1,174,246	\$921,181	\$879,326	\$1,975,081	\$1,104,381
Public Safety					
Law Enforcement and Traffic Control	\$2,429,221	\$2,497,388	\$1,158,433	\$4,407,250	\$2,508,862
Fire and Rescue Services	\$2,357,068	\$442,238	\$852,467	\$1,419,967	\$707,080
Correction and Detention	\$1,729,148	\$1,182,183	\$778,948	\$2,406,235	\$757,242
Inspections	\$385,713	\$361,103	\$125,090	\$271,230	\$407,646
Other Protection	\$1,090,712	\$978,063	\$245,371	\$1,667,684	\$381,418
Sub-Total	\$7,991,862	\$5,460,975	\$3,160,309	\$10,172,366	\$4,762,248
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$2,266	--	--	--
Sanitation and Waste Removal	\$1,511,878	\$1,797,197	\$522,831	\$3,827,796	\$640,679
Maintenance of General Buildings and Grounds	\$628,063	\$382,431	\$497,390	\$1,081,487	\$605,888
Sub-Total	\$2,139,941	\$2,181,894	\$1,020,221	\$4,909,283	\$1,246,567
Health and Welfare					
Health	\$305,347	\$211,864	\$112,556	\$430,290	\$192,600
Mental Health and Mental Retardation	\$2,725,253	\$875,846	\$3,028,474	\$5,537,355	\$2,285,137
Welfare/Social Services	\$3,057,147	\$4,530,844	\$1,947,727	\$13,679,778	\$2,347,286
Sub-Total	\$6,087,747	\$5,618,554	\$5,088,757	\$19,647,423	\$4,825,023
Education					
Instruction	\$29,972,895	\$22,519,786	\$16,902,891	\$52,944,536	\$27,935,522
Administration, Attendance, and Health	\$1,270,193	\$1,426,606	\$760,534	\$2,869,658	\$1,875,095
Pupil Transportation Services	\$3,428,395	\$1,867,791	\$2,004,037	\$6,016,729	\$2,818,292
Operation and Maintenance Services	\$4,537,204	\$2,844,820	\$2,081,508	\$8,905,371	\$4,046,431
School Food Services and Other Non-Instructional Operations	\$1,430,200	\$1,271,372	\$1,020,648	\$4,064,970	\$1,097,855
Contributions to Community Colleges	\$81,392	\$251,804	\$15,937	\$11,173	--
Sub-Total	\$40,720,279	\$30,182,179	\$22,785,555	\$74,812,437	\$37,773,195
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,389,114	\$148,316	\$223,507	\$41,168	\$97,002
Cultural Enrichment	\$54,369	\$5,000	--	--	--
Public Libraries	\$702,035	\$266,125	\$348,877	\$807,041	\$251,493
Sub-Total	\$2,145,518	\$419,441	\$572,384	\$848,209	\$348,495
Community Development					
Planning and Community Development	\$880,697	\$520,641	\$845,667	\$6,549,148	\$929,892
Environmental Management	\$53,896	\$395,674	\$86,283	\$16,759	\$7,735
Cooperative Extension Program	\$74,162	\$69,201	\$86,737	\$93,342	\$43,866
Sub-Total	\$1,008,755	\$985,516	\$1,018,687	\$6,659,249	\$981,493
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$63,552,136	\$47,983,550	\$35,522,837	\$121,559,741	\$52,883,445

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, 2006, Exhibits C and C-1 through C-8.

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 FY 2006
 [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	\$98,717	\$316,915	\$1,946,000	\$138,717	\$67,478
General and Financial Administration	\$1,119,162	\$2,863,666	\$30,381,000	\$1,484,184	\$759,881
Board of Elections	\$20,255	\$165,230	\$1,139,000	\$228,197	\$34,519
Sub-Total	\$1,238,134	\$3,345,811	\$33,466,000	\$1,851,098	\$861,878
Judicial Administration					
Courts	\$1,245,852	\$1,130,852	\$11,898,000	\$1,244,783	\$368,087
Commonwealth's Attorney	\$450,907	\$339,006	\$3,093,000	\$434,161	\$231,429
Sub-Total	\$1,696,759	\$1,469,858	\$14,991,000	\$1,678,944	\$599,516
Public Safety					
Law Enforcement and Traffic Control	\$1,295,784	\$4,333,407	\$61,645,000	\$2,286,598	\$732,383
Fire and Rescue Services	\$783,400	\$3,377,448	\$60,115,000	\$976,479	\$376,497
Correction and Detention	\$1,596,189	\$2,985,246	\$32,515,000	\$4,609,254	\$701,652
Inspections	\$47,562	\$544,617	\$14,257,000	\$125,220	\$155,769
Other Protection	\$92,586	\$212,925	\$7,758,000	\$399,502	\$206,131
Sub-Total	\$3,815,521	\$11,453,643	\$176,290,000	\$8,397,053	\$2,172,432
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$4,197,000	--	--
Sanitation and Waste Removal	\$1,075,972	\$343,906	\$15,295,000	\$3,499,244	\$591,127
Maintenance of General Buildings and Grounds	\$612,446	\$1,697,782	\$17,538,000	\$681,118	\$630,000
Sub-Total	\$1,688,418	\$2,041,688	\$37,030,000	\$4,180,362	\$1,221,127
Health and Welfare					
Health	\$149,853	\$183,690	\$5,485,000	\$264,325	\$116,566
Mental Health and Mental Retardation	\$2,398,743	\$1,863,123	\$20,895,000	\$4,169,921	\$694,769
Welfare/Social Services	\$3,136,641	\$2,536,970	\$41,534,000	\$8,220,834	\$1,289,535
Sub-Total	\$5,685,237	\$4,583,783	\$67,914,000	\$12,655,080	\$2,100,870
Education					
Instruction	\$18,548,772	\$36,448,382	\$494,428,000	\$28,076,483	\$7,857,404
Administration, Attendance, and Health	\$1,405,982	\$2,603,348	\$25,218,000	\$4,334,325	\$684,189
Pupil Transportation Services	\$1,831,160	\$3,536,016	\$39,149,000	\$2,008,371	\$842,592
Operation and Maintenance Services	\$2,124,180	\$4,818,723	\$64,721,000	\$5,266,601	\$764,291
School Food Services and Other Non-Instructional Operations	\$957,339	\$2,027,535	\$23,921,000	\$1,969,440	\$413,578
Contributions to Community Colleges	\$12,312	\$23,988	--	\$14,806	\$28,740
Sub-Total	\$24,879,745	\$49,457,992	\$647,437,000	\$41,670,026	\$10,590,794
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$79,500	\$612,040	\$24,865,000	\$727,072	\$9,000
Cultural Enrichment	\$34,218	--	--	\$32,359	--
Public Libraries	\$183,389	\$357,018	\$12,039,000	\$536,922	\$194,058
Sub-Total	\$297,107	\$969,058	\$36,904,000	\$1,296,353	\$203,058
Community Development					
Planning and Community Development	\$338,340	\$913,628	\$38,037,000	\$3,827,044	\$126,406
Environmental Management	\$11,975	\$29,456	\$2,726,000	\$11,455	\$11,589
Cooperative Extension Program	\$99,412	\$74,609	\$1,176,000	\$84,455	\$67,092
Sub-Total	\$449,727	\$1,017,693	\$41,939,000	\$3,922,954	\$205,087
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$39,750,648	\$74,339,526	\$1,055,971,000	\$75,651,870	\$17,954,762

1

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [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	\$104,158	\$355,723	\$68,488	\$160,489	\$260,886
General and Financial Administration	\$544,343	\$6,765,642	\$1,143,236	\$3,262,759	\$1,330,118
Board of Elections	\$67,626	\$290,640	\$122,449	\$301,663	\$190,617
Sub-Total	\$716,127	\$7,412,005	\$1,334,173	\$3,724,911	\$1,781,621
Judicial Administration					
Courts	\$335,385	\$2,697,397	\$780,249	\$1,517,086	\$1,291,843
Commonwealth's Attorney	\$253,657	\$745,134	\$452,341	\$1,009,805	\$366,066
Sub-Total	\$589,042	\$3,442,531	\$1,232,590	\$2,526,891	\$1,657,909
Public Safety					
Law Enforcement and Traffic Control	\$1,118,469	\$11,665,903	\$1,642,116	\$4,298,477	\$1,486,733
Fire and Rescue Services	\$62,725	\$11,846,697	\$1,049,918	\$6,170,909	\$516,626
Correction and Detention	\$1,784,066	\$7,117,930	\$1,773,153	\$4,916,329	\$9,300,914
Inspections	\$98,881	\$1,029,822	\$232,232	\$659,165	\$72,419
Other Protection	\$169,045	\$501,597	\$812,840	\$313,250	\$640,662
Sub-Total	\$3,233,186	\$32,161,949	\$5,510,259	\$16,358,130	\$12,017,354
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,165	--	\$99,412	--	\$819,071
Sanitation and Waste Removal	\$632,865	\$6,924,009	\$1,744,979	\$3,645,060	\$2,131,621
Maintenance of General Buildings and Grounds	\$195,570	\$7,732,420	\$1,145,698	\$1,338,633	\$651,946
Sub-Total	\$829,600	\$14,656,429	\$2,990,089	\$4,983,693	\$3,602,638
Health and Welfare					
Health	\$134,504	\$494,668	\$342,576	\$539,574	\$382,380
Mental Health and Mental Retardation	\$756,765	\$3,879,248	\$3,553,849	\$4,269,833	\$5,945,057
Welfare/Social Services	\$1,399,928	\$13,179,301	\$3,210,639	\$10,551,436	\$4,493,699
Sub-Total	\$2,291,197	\$17,553,217	\$7,107,064	\$15,360,843	\$10,821,136
Education					
Instruction	\$7,925,537	\$95,003,362	\$20,267,862	\$78,441,146	\$26,664,493
Administration, Attendance, and Health	\$507,065	\$5,570,426	\$1,442,743	\$4,037,634	\$785,370
Pupil Transportation Services	\$732,857	\$5,184,249	\$1,489,102	\$6,515,880	\$2,311,159
Operation and Maintenance Services	\$1,014,637	\$10,480,666	\$2,964,144	\$8,292,843	\$3,456,497
School Food Services and Other Non-Instructional Operations	\$719,268	\$7,366,241	\$851,031	\$5,000,748	\$1,558,106
Contributions to Community Colleges	\$29,421	--	\$18,011	--	\$47,500
Sub-Total	\$10,928,785	\$123,604,944	\$27,032,893	\$102,288,251	\$34,823,125
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$44,060	\$4,032,855	\$649,105	\$1,355,631	\$108,500
Cultural Enrichment	\$14,684	\$186,310	--	--	--
Public Libraries	\$121,499	\$2,699,402	\$715,301	\$1,203,818	\$323,972
Sub-Total	\$180,243	\$6,918,567	\$1,364,406	\$2,559,449	\$432,472
Community Development					
Planning and Community Development	\$57,169	\$1,445,481	\$1,351,198	\$3,630,308	\$6,872,308
Environmental Management	\$27,676	--	\$48,195	\$171,722	\$28,966
Cooperative Extension Program	\$28,363	\$54,409	\$90,002	\$167,317	\$89,138
Sub-Total	\$113,208	\$1,499,890	\$1,489,395	\$3,969,347	\$6,990,412
Nondepartmental/1					
Sub-Total	--	--	\$1,227,014	--	--
Grand Total	\$18,881,388	\$207,249,532	\$49,287,883	\$151,771,515	\$72,126,667

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, 2006, 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 2006
 [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	\$189,242	\$250,254	\$467,011	\$150,811	\$388,665
General and Financial Administration	\$959,645	\$1,651,327	\$801,201	\$720,333	\$8,289,714
Board of Elections	\$127,180	\$134,376	\$114,391	\$202,957	\$276,867
Sub-Total	\$1,276,067	\$2,035,957	\$1,382,603	\$1,074,101	\$8,955,246
Judicial Administration					
Courts	\$585,561	\$968,135	\$887,994	\$638,126	\$3,598,008
Commonwealth's Attorney	\$207,462	\$369,720	\$393,389	\$401,440	\$1,246,696
Sub-Total	\$793,023	\$1,337,855	\$1,281,383	\$1,039,566	\$4,844,704
Public Safety					
Law Enforcement and Traffic Control	\$1,757,648	\$2,851,247	\$2,819,028	\$1,702,323	\$10,890,168
Fire and Rescue Services	\$543,886	\$1,900,172	\$774,371	\$1,251,833	\$9,397,867
Correction and Detention	\$4,358,571	\$1,988,383	\$7,727,831	\$2,024,302	\$8,673,318
Inspections	\$48,597	\$465,479	\$133,064	\$55,139	\$4,153,457
Other Protection	\$1,518,629	\$1,225,561	\$455,032	\$501,500	\$2,510,257
Sub-Total	\$8,227,331	\$8,430,842	\$11,909,326	\$5,535,097	\$35,625,067
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$2,417	--	--	\$40,322	\$1,124,470
Sanitation and Waste Removal	\$1,128,329	\$2,205,664	\$1,437,258	\$1,326,806	\$4,385,834
Maintenance of General Buildings and Grounds	\$851,575	\$670,339	\$467,614	\$417,767	\$2,388,198
Sub-Total	\$1,982,321	\$2,876,003	\$1,904,872	\$1,784,895	\$7,898,502
Health and Welfare					
Health	\$215,462	\$255,034	\$453,090	\$281,540	\$664,348
Mental Health and Mental Retardation	\$1,639,168	\$3,082,690	\$7,767,380	\$1,845,603	\$4,471,312
Welfare/Social Services	\$3,502,557	\$5,735,909	\$4,951,779	\$2,071,658	\$12,696,720
Sub-Total	\$5,357,187	\$9,073,633	\$13,172,249	\$4,198,801	\$17,832,380
Education					
Instruction	\$22,582,681	\$40,097,364	\$33,436,819	\$18,559,687	\$150,457,502
Administration, Attendance, and Health	\$1,907,088	\$1,646,025	\$1,371,108	\$1,187,301	\$7,917,458
Pupil Transportation Services	\$1,743,218	\$2,845,823	\$1,822,866	\$2,250,242	\$11,704,253
Operation and Maintenance Services	\$5,547,293	\$5,175,486	\$3,501,900	\$2,844,675	\$18,467,730
School Food Services and Other Non-Instructional Operations	\$1,446,866	\$1,656,246	\$2,124,374	\$1,068,286	\$7,773,799
Contributions to Community Colleges	\$25,944	\$27,185	\$54,928	--	\$27,447
Sub-Total	\$33,253,090	\$51,448,129	\$42,311,995	\$25,910,191	\$196,348,189
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$419,720	\$745,895	\$366,230	--	\$2,451,809
Cultural Enrichment	--	\$23,852	\$59,500	\$22,500	\$6,355
Public Libraries	\$318,616	\$519,778	\$1,096,961	\$291,506	\$3,816,254
Sub-Total	\$738,336	\$1,289,525	\$1,522,691	\$314,006	\$6,274,418
Community Development					
Planning and Community Development	\$229,960	\$587,162	\$871,233	\$949,985	\$3,101,235
Environmental Management	\$41,881	\$30,428	\$15,700	\$78,788	\$13,230
Cooperative Extension Program	\$57,928	\$139,455	\$63,525	\$53,295	\$89,319
Sub-Total	\$329,769	\$757,045	\$950,458	\$1,082,068	\$3,203,784
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$51,957,124	\$77,248,989	\$74,435,577	\$40,938,725	\$280,982,290

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, 2006, 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 2006
 [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	\$719,538	\$210,311	\$81,956	\$69,153	\$237,271
General and Financial Administration	\$7,967,433	\$867,900	\$1,281,404	\$1,685,724	\$1,994,332
Board of Elections	\$352,567	\$76,312	\$131,941	\$201,512	\$370,340
Sub-Total	\$9,039,538	\$1,154,523	\$1,495,301	\$1,956,389	\$2,601,943
Judicial Administration					
Courts	\$3,545,188	\$440,930	\$437,217	\$1,320,952	\$843,846
Commonwealth's Attorney	\$1,926,753	\$102,470	\$341,840	\$714,893	\$486,248
Sub-Total	\$5,471,941	\$543,400	\$779,057	\$2,035,845	\$1,330,094
Public Safety					
Law Enforcement and Traffic Control	\$15,118,141	\$842,934	\$1,418,894	\$2,653,964	\$1,251,689
Fire and Rescue Services	\$10,029,431	\$290,946	\$767,783	\$692,935	\$2,558,427
Correction and Detention	\$13,093,200	\$409,390	\$1,349,889	\$8,871,672	\$3,815,570
Inspections	\$4,710,894	\$99,874	\$204,904	\$150,150	\$567,613
Other Protection	\$704,027	\$243,422	\$338,243	\$709,220	\$345,023
Sub-Total	\$43,655,693	\$1,886,566	\$4,079,713	\$13,077,941	\$8,538,322
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$45,827	\$325,749	\$1,016,257
Sanitation and Waste Removal	\$2,933,521	\$479,782	\$279,834	\$1,794,996	\$2,908,994
Maintenance of General Buildings and Grounds	\$3,997,912	\$370,401	\$612,017	\$1,774,577	\$383,740
Sub-Total	\$6,931,433	\$850,183	\$937,678	\$3,895,322	\$4,308,991
Health and Welfare					
Health	\$662,273	\$196,504	\$146,541	\$315,573	\$234,345
Mental Health and Mental Retardation	\$4,921,617	\$1,237,390	\$1,303,092	\$7,320,729	\$2,198,260
Welfare/Social Services	\$12,148,868	\$1,925,200	\$2,892,508	\$8,389,102	\$6,534,853
Sub-Total	\$17,732,758	\$3,359,094	\$4,342,141	\$16,025,404	\$8,967,458
Education					
Instruction	\$161,851,929	\$10,125,726	\$12,922,756	\$42,263,016	\$31,044,598
Administration, Attendance, and Health	\$11,479,025	\$700,211	\$800,972	\$1,557,361	\$1,450,449
Pupil Transportation Services	\$12,500,216	\$852,492	\$1,480,760	\$3,678,924	\$2,047,133
Operation and Maintenance Services	\$17,968,540	\$1,688,910	\$1,850,961	\$4,617,069	\$4,612,785
School Food Services and Other Non-Instructional Operations	\$8,171,626	\$658,549	\$817,615	\$2,716,754	\$1,625,295
Contributions to Community Colleges	\$16,924	\$1,101	\$2,900	\$109,543	\$24,016
Sub-Total	\$211,988,260	\$14,026,989	\$17,875,964	\$54,942,667	\$40,804,276
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4,834,173	\$324,297	\$15,000	\$373,340	\$1,402,337
Cultural Enrichment	--	\$19,200	\$12,500	\$82,607	\$19,000
Public Libraries	\$4,050,545	\$123,942	\$189,609	\$844,741	\$335,000
Sub-Total	\$8,884,718	\$467,439	\$217,109	\$1,300,688	\$1,756,337
Community Development					
Planning and Community Development	\$4,294,555	\$267,474	\$413,566	\$1,839,402	\$1,536,856
Environmental Management	\$372	\$8,700	\$198,194	--	\$60,698
Cooperative Extension Program	\$162,846	\$61,407	\$43,826	\$90,550	\$84,234
Sub-Total	\$4,457,773	\$337,581	\$655,586	\$1,929,952	\$1,681,788
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$308,162,114	\$22,625,775	\$30,382,549	\$95,164,208	\$69,989,209

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [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	\$128,503	\$51,637	\$307,749	\$233,912	\$291,986
General and Financial Administration	\$1,461,977	\$1,641,634	\$1,988,026	\$1,009,333	\$6,374,387
Board of Elections	\$194,590	\$103,928	\$139,462	\$138,197	\$238,376
Sub-Total	\$1,785,070	\$1,797,199	\$2,435,237	\$1,381,442	\$6,904,749
Judicial Administration					
Courts	\$1,412,776	\$753,841	\$1,430,047	\$997,027	\$2,092,247
Commonwealth's Attorney	\$521,125	\$304,666	\$603,205	\$380,449	\$926,317
Sub-Total	\$1,933,901	\$1,058,507	\$2,033,252	\$1,377,476	\$3,018,564
Public Safety					
Law Enforcement and Traffic Control	\$3,351,632	\$1,303,573	\$3,493,085	\$1,888,848	\$6,895,693
Fire and Rescue Services	\$1,907,789	\$520,369	\$411,544	\$648,749	\$9,689,658
Correction and Detention	\$10,526,093	\$4,257,479	\$8,406,635	\$2,145,011	\$5,526,515
Inspections	\$175,330	\$98,964	\$199,777	\$165,629	\$845,614
Other Protection	\$624,830	\$1,029,716	\$358,757	\$499,598	\$3,232,297
Sub-Total	\$16,585,674	\$7,210,101	\$12,869,798	\$5,347,835	\$26,189,777
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$40,722	\$64,399	\$309,899	--	--
Sanitation and Waste Removal	\$1,883,947	\$1,806,260	\$3,176,790	\$1,896,652	\$3,980,509
Maintenance of General Buildings and Grounds	\$706,048	\$500,240	\$522,225	\$999,092	\$5,876,685
Sub-Total	\$2,630,717	\$2,370,899	\$4,008,914	\$2,895,744	\$9,857,194
Health and Welfare					
Health	\$481,113	\$168,331	\$441,147	\$279,672	\$3,162,188
Mental Health and Mental Retardation	\$6,033,051	\$1,598,762	\$4,032,186	\$6,402,138	\$3,677,979
Welfare/Social Services	\$5,950,374	\$2,633,437	\$7,283,298	\$4,765,390	\$5,596,725
Sub-Total	\$12,464,538	\$4,400,530	\$11,756,631	\$11,447,200	\$12,436,892
Education					
Instruction	\$48,183,616	\$11,568,931	\$47,584,363	\$26,835,636	\$78,736,708
Administration, Attendance, and Health	\$2,337,720	\$818,995	\$1,618,983	\$883,675	\$7,543,580
Pupil Transportation Services	\$4,121,282	\$1,411,018	\$2,831,450	\$2,043,700	\$6,073,607
Operation and Maintenance Services	\$5,891,162	\$1,546,756	\$4,787,651	\$4,694,443	\$11,233,420
School Food Services and Other Non-Instructional Operations	\$3,630,798	\$778,274	\$3,230,717	\$1,561,617	\$4,069,881
Contributions to Community Colleges	\$119,467	\$7,520	\$53,807	\$40,750	--
Sub-Total	\$64,284,045	\$16,131,494	\$60,106,971	\$36,059,821	\$107,657,196
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$777,682	\$170,007	\$40,000	\$295,470	\$1,524,727
Cultural Enrichment	\$266,800	\$30,615	\$18,890	\$46,813	\$2,932,810
Public Libraries	\$1,255,464	\$314,788	\$1,136,070	\$343,912	\$2,189,230
Sub-Total	\$2,299,946	\$515,410	\$1,194,960	\$686,195	\$6,646,767
Community Development					
Planning and Community Development	\$4,214,515	\$492,037	\$1,366,954	\$4,331,547	\$2,754,279
Environmental Management	\$28,700	\$28,194	--	\$48,714	\$624,118
Cooperative Extension Program	\$79,419	\$40,844	\$158,460	\$11,000	\$66,695
Sub-Total	\$4,322,634	\$561,075	\$1,525,414	\$4,391,261	\$3,445,092
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$106,306,525	\$34,045,215	\$95,931,177	\$63,586,974	\$176,156,231

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, 2006, 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 2006
 [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	\$915,914	\$65,956	\$56,393	\$148,785	\$175,641
General and Financial Administration	\$29,672,970	\$1,298,748	\$1,956,888	\$911,811	\$8,537,275
Board of Elections	\$1,000,951	\$58,676	\$153,293	\$54,832	\$368,776
Sub-Total	\$31,589,835	\$1,423,380	\$2,166,574	\$1,115,428	\$9,081,692
Judicial Administration					
Courts	\$10,636,480	\$193,342	\$847,758	\$469,195	\$2,027,440
Commonwealth's Attorney	\$2,692,449	\$16,369	\$530,707	\$191,616	\$863,864
Sub-Total	\$13,328,929	\$209,711	\$1,378,465	\$660,811	\$2,891,304
Public Safety					
Law Enforcement and Traffic Control	\$51,665,177	\$2,072,702	\$5,395,071	\$1,231,414	\$11,897,757
Fire and Rescue Services	\$28,617,090	\$152,121	\$3,443,772	\$149,306	\$7,607,299
Correction and Detention	\$16,074,452	\$314,477	\$2,349,043	\$498,528	\$7,873,355
Inspections	\$6,302,228	\$311,366	\$171,745	\$147,005	\$662,346
Other Protection	\$1,621,371	\$193,953	\$187,768	\$229,232	\$1,274,437
Sub-Total	\$104,280,318	\$3,044,619	\$11,547,399	\$2,255,485	\$29,315,194
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$16,878,011	\$1,419,143	\$2,807,253	\$1,338,458	\$6,448,113
Sanitation and Waste Removal	\$9,133,842	\$2,559,735	\$7,339,884	\$580,653	\$2,048,017
Maintenance of General Buildings and Grounds	\$9,429,191	\$643,336	\$270,081	\$229,355	\$2,498,836
Sub-Total	\$35,441,044	\$4,622,214	\$10,417,218	\$2,148,466	\$10,994,966
Health and Welfare					
Health	\$7,077,634	\$42,849	\$495,945	\$79,654	\$649,817
Mental Health and Mental Retardation	\$26,022,872	\$356,125	\$2,765,155	\$1,019,528	\$12,918,301
Welfare/Social Services	\$54,933,552	\$508,399	\$5,302,268	\$1,276,783	\$22,812,166
Sub-Total	\$88,034,058	\$907,373	\$8,563,368	\$2,375,965	\$36,380,284
Education					
Instruction	\$135,619,603	\$5,481,406	\$17,506,989	\$7,973,171	\$45,717,098
Administration, Attendance, and Health	\$17,064,655	\$560,035	\$1,208,678	\$351,347	\$3,919,106
Pupil Transportation Services	\$5,649,374	\$538,156	\$669,929	\$324,439	\$2,320,218
Operation and Maintenance Services	\$15,351,561	--	\$1,850,421	\$904,844	\$6,660,997
School Food Services and Other Non-Instructional Operations	\$4,398,995	--	\$1,021,832	\$386,445	\$1,719,654
Contributions to Community Colleges	\$12,990	\$3,941	\$41,472	\$7,920	\$15,552
Sub-Total	\$178,097,178	\$6,583,538	\$22,299,321	\$9,948,166	\$60,352,625
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$20,043,518	\$763,907	\$2,831,290	\$1,331,330	\$7,355,663
Cultural Enrichment	\$3,100,090	\$113,849	\$25,000	\$3,424	\$203,619
Public Libraries	\$7,028,810	\$191,393	\$2,320,937	\$154,569	\$1,278,175
Sub-Total	\$30,172,418	\$1,069,149	\$5,177,227	\$1,489,323	\$8,837,457
Community Development					
Planning and Community Development	\$22,823,806	\$346,145	\$1,981,224	\$317,041	\$5,303,981
Environmental Management	\$850,582	\$1,700	\$50,972	\$2,000	\$38,325
Cooperative Extension Program	--	\$10,862	--	--	\$40,687
Sub-Total	\$23,674,388	\$358,707	\$2,032,196	\$319,041	\$5,382,993
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$504,618,168	\$18,218,691	\$63,581,768	\$20,312,685	\$163,236,515

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, 2006, 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 2006
 [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	\$853,967	\$176,093	\$54,850	\$112,831	\$148,960
General and Financial Administration	\$25,956,709	\$2,278,566	\$1,080,450	\$4,094,281	\$1,293,677
Board of Elections	\$1,382,416	\$161,429	\$73,054	\$159,307	\$54,406
Sub-Total	\$28,193,092	\$2,616,088	\$1,208,354	\$4,366,419	\$1,497,043
Judicial Administration					
Courts	\$12,394,927	\$957,796	\$77,955	\$1,348,659	\$1,704,481
Commonwealth's Attorney	\$2,558,810	\$590,467	\$18,388	\$769,390	--
Sub-Total	\$14,953,737	\$1,548,263	\$96,343	\$2,118,049	\$1,704,481
Public Safety					
Law Enforcement and Traffic Control	\$37,988,696	\$4,715,721	\$1,216,045	\$8,494,302	\$2,469,718
Fire and Rescue Services	\$35,186,179	\$3,138,069	\$544,670	\$6,509,958	\$461,499
Correction and Detention	\$20,645,444	\$3,863,454	\$93,926	\$6,201,172	\$1,706,571
Inspections	\$3,722,327	\$212,590	\$116,680	\$532,701	\$158,827
Other Protection	\$512,421	\$252,296	\$477,044	\$1,219,583	\$76,331
Sub-Total	\$98,055,067	\$12,182,130	\$2,448,365	\$22,957,716	\$4,872,946
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$27,066,643	\$2,398,439	\$1,217,556	\$6,920,088	\$1,033,746
Sanitation and Waste Removal	\$16,704,716	\$1,221,685	\$699,760	\$3,118,231	\$886,524
Maintenance of General Buildings and Grounds	\$6,168,002	\$638,167	\$668,349	\$2,702,885	\$183,435
Sub-Total	\$49,939,361	\$4,258,291	\$2,585,665	\$12,741,204	\$2,103,705
Health and Welfare					
Health	\$6,651,905	\$170,835	\$90,051	\$543,351	\$58,813
Mental Health and Mental Retardation	\$13,732,735	\$1,544,684	\$1,370,910	\$6,254,287	\$1,104,421
Welfare/Social Services	\$23,013,497	\$1,971,707	\$1,470,148	\$10,785,156	\$1,343,830
Sub-Total	\$43,398,137	\$3,687,226	\$2,931,109	\$17,582,794	\$2,507,064
Education					
Instruction	\$290,895,431	\$22,530,805	\$7,496,195	\$50,985,481	\$5,704,572
Administration, Attendance, and Health	\$13,360,135	\$1,300,971	\$515,278	\$2,622,704	\$335,410
Pupil Transportation Services	\$20,827,794	\$801,113	\$225,010	\$1,824,509	\$644,753
Operation and Maintenance Services	\$36,028,126	\$2,930,265	\$825,727	\$7,236,549	\$900,880
School Food Services and Other Non-Instructional Operations	\$11,553,442	\$840,970	\$678,444	\$2,813,390	\$393,442
Contributions to Community Colleges	\$75,000	\$3,727	--	\$10,133	\$1,403
Sub-Total	\$372,739,928	\$28,407,851	\$9,740,654	\$65,492,766	\$7,980,460
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$7,197,403	\$1,488,633	\$1,083,418	\$4,882,225	\$174,663
Cultural Enrichment	\$178,912	\$87,577	\$556,073	\$10,000	--
Public Libraries	\$6,924,234	\$622,692	\$219,665	\$1,041,352	\$141,349
Sub-Total	\$14,300,549	\$2,198,902	\$1,859,156	\$5,933,577	\$316,012
Community Development					
Planning and Community Development	\$14,022,598	\$297,987	\$130,338	\$6,491,302	\$769,173
Environmental Management	--	\$2,291	\$2,000	--	--
Cooperative Extension Program	\$383,848	--	\$18,968	\$22,013	\$17,725
Sub-Total	\$14,406,446	\$300,278	\$151,306	\$6,513,315	\$786,898
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$635,986,317	\$55,199,029	\$21,020,952	\$137,705,840	\$21,768,609

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
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 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [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	\$238,365	\$164,281	\$240,523	\$277,498	\$10,991
General and Financial Administration	\$5,854,338	\$3,080,110	\$1,824,145	\$3,621,800	\$924,777
Board of Elections	\$189,882	\$298,949	\$108,411	\$195,621	\$52,276
Sub-Total	\$6,282,585	\$3,543,340	\$2,173,079	\$4,094,919	\$988,044
Judicial Administration					
Courts	\$555,539	\$622,052	\$199,317	\$1,896,774	\$153,970
Commonwealth's Attorney	\$27,511	\$38,621	--	\$840,549	--
Sub-Total	\$583,050	\$660,673	\$199,317	\$2,737,323	\$153,970
Public Safety					
Law Enforcement and Traffic Control	\$9,522,605	\$4,073,378	\$2,709,834	\$6,727,445	\$1,635,318
Fire and Rescue Services	\$8,994,215	\$1,698,318	\$1,114,031	\$4,556,824	\$322,044
Correction and Detention	\$527,443	\$1,431,355	\$781,904	\$6,123,483	\$88,296
Inspections	\$1,266,946	\$275,876	\$356,552	\$700,785	\$125,155
Other Protection	--	\$172,037	\$171,890	\$905,519	\$46,610
Sub-Total	\$20,311,209	\$7,650,964	\$5,134,211	\$19,014,056	\$2,217,423
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$6,004,308	\$3,083,746	\$2,344,598	\$3,268,435	\$1,488,429
Sanitation and Waste Removal	\$2,321,068	\$865,204	\$828,000	\$2,527,388	\$1,151,957
Maintenance of General Buildings and Grounds	\$2,687,829	\$1,280,204	\$998,467	\$1,431,872	\$211,060
Sub-Total	\$11,013,205	\$5,229,154	\$4,171,065	\$7,227,695	\$2,851,446
Health and Welfare					
Health	\$811,262	\$132,168	\$157,516	\$245,791	\$120,838
Mental Health and Mental Retardation	\$1,861,726	\$840,362	\$1,817,761	\$4,221,747	\$1,818,109
Welfare/Social Services	\$2,155,415	\$2,389,484	\$1,945,499	\$5,535,975	\$1,492,310
Sub-Total	\$4,828,403	\$3,362,014	\$3,920,776	\$10,003,513	\$3,431,257
Education					
Instruction	\$25,271,347	\$23,282,713	\$10,732,230	\$20,162,150	\$8,464,708
Administration, Attendance, and Health	\$1,809,819	\$2,788,376	\$992,914	\$6,260,163	\$434,468
Pupil Transportation Services	\$1,576,975	\$622,928	\$562,568	\$922,636	\$343,944
Operation and Maintenance Services	\$3,868,670	\$3,533,596	\$2,148,138	\$3,041,083	\$1,226,000
School Food Services and Other Non-Instructional Operations	\$996,674	\$2,015,931	\$746,571	\$1,125,849	\$590,439
Contributions to Community Colleges	\$2,236	\$52,152	--	\$5,510	\$12,105
Sub-Total	\$33,525,721	\$32,295,696	\$15,182,421	\$31,517,391	\$11,071,664
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3,715,928	\$1,045,401	\$726,844	\$2,545,474	\$998,587
Cultural Enrichment	\$54,481	\$515,297	--	\$145,000	\$182,555
Public Libraries	\$847,146	\$1,714,879	\$397,610	\$1,206,141	\$529,969
Sub-Total	\$4,617,555	\$3,275,577	\$1,124,454	\$3,896,615	\$1,711,111
Community Development					
Planning and Community Development	\$3,040,337	\$1,342,212	\$878,574	\$2,114,876	\$146,424
Environmental Management	--	\$228,737	--	\$10,500	\$136,532
Cooperative Extension Program	\$22,685	--	--	--	--
Sub-Total	\$3,063,022	\$1,570,949	\$878,574	\$2,125,376	\$282,956
Nondepartmental/1					
Sub-Total	--	--	\$550,000	--	--
Grand Total	\$84,224,750	\$57,588,367	\$33,333,897	\$80,616,888	\$22,707,871

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2
 Absolute Distribution
 of
 Operating Expenditures by Category and Locality
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 Counties and Cities in Virginia
 FY 2006
 [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	\$612,878	\$184,609	\$178,811	\$44,463	--
General and Financial Administration	\$16,064,313	\$2,409,489	\$2,458,274	\$947,741	\$8,787,885
Board of Elections	\$585,061	\$152,243	\$128,926	\$45,566	\$233,476
Sub-Total	\$17,262,252	\$2,746,341	\$2,766,011	\$1,037,770	\$9,021,361
Judicial Administration					
Courts	\$3,696,201	\$565,691	\$1,005,947	\$146,143	\$3,344,405
Commonwealth's Attorney	\$2,236,187	\$139,702	\$430,146	--	\$1,755,336
Sub-Total	\$5,932,388	\$705,393	\$1,436,093	\$146,143	\$5,099,741
Public Safety					
Law Enforcement and Traffic Control	\$27,028,470	\$6,173,201	\$5,027,074	\$1,633,576	\$17,445,102
Fire and Rescue Services	\$20,533,319	\$5,221,142	\$2,877,190	\$796,307	\$14,496,563
Correction and Detention	\$16,215,464	\$1,933,059	\$4,127,164	\$172,259	\$11,284,590
Inspections	\$2,457,825	\$582,048	\$290,182	--	\$721,072
Other Protection	\$3,096,946	\$2,509,107	\$255,360	\$531,106	\$510,307
Sub-Total	\$69,332,024	\$16,418,557	\$12,576,970	\$3,133,248	\$44,457,634
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$17,088,366	\$7,983,830	\$3,724,828	\$1,421,362	\$11,178,778
Sanitation and Waste Removal	\$9,745,851	\$3,135,488	\$1,554,358	\$894,632	\$4,994,787
Maintenance of General Buildings and Grounds	\$8,526,936	\$557,813	\$25,441	\$391,989	\$4,193,650
Sub-Total	\$35,361,153	\$11,677,131	\$5,304,627	\$2,707,983	\$20,367,215
Health and Welfare					
Health	\$3,176,364	\$321,076	\$145,057	\$199,583	\$828,934
Mental Health and Mental Retardation	\$23,088,335	\$3,153,381	\$2,121,240	\$1,148,389	\$16,012,439
Welfare/Social Services	\$30,633,517	\$7,341,807	\$4,906,619	\$669,812	\$20,897,159
Sub-Total	\$56,898,216	\$10,816,264	\$7,172,916	\$2,017,784	\$37,738,532
Education					
Instruction	\$156,676,829	\$35,620,461	\$28,936,997	\$4,543,635	\$62,869,612
Administration, Attendance, and Health	\$10,192,637	\$2,225,576	\$1,646,864	\$344,468	\$2,493,141
Pupil Transportation Services	\$9,771,579	\$1,793,626	\$627,423	--	\$3,774,716
Operation and Maintenance Services	\$19,313,908	\$3,837,725	\$4,580,351	\$399,983	\$8,929,690
School Food Services and Other Non-Instructional Operations	\$7,961,363	\$1,506,723	\$1,736,220	\$157,047	\$2,636,741
Contributions to Community Colleges	--	\$46,484	\$9,081	--	--
Sub-Total	\$203,916,316	\$45,030,595	\$37,536,936	\$5,445,133	\$80,703,900
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16,365,678	\$4,159,899	\$1,769,718	\$456,666	\$6,964,345
Cultural Enrichment	\$7,582,012	\$48,942	\$23,000	--	\$344,018
Public Libraries	\$2,968,072	\$650,575	\$776,574	\$75,245	\$1,590,281
Sub-Total	\$26,915,762	\$4,859,416	\$2,569,292	\$531,911	\$8,898,644
Community Development					
Planning and Community Development	\$25,868,985	\$2,071,155	\$869,376	\$599,045	\$6,878,763
Environmental Management	\$29,222	--	--	\$30,690	\$22,680
Cooperative Extension Program	\$103,883	--	--	--	\$27,525
Sub-Total	\$26,002,090	\$2,071,155	\$869,376	\$629,735	\$6,928,968
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$441,620,201	\$94,324,852	\$70,232,221	\$15,649,707	\$213,215,995

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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government

Table 1.2

Absolute Distribution
of
Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2006

[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	\$475,816	\$213,296	\$43,229	\$638,966	\$1,625,828
General and Financial Administration	\$4,438,263	\$3,031,211	\$2,153,545	\$24,709,586	\$19,969,419
Board of Elections	\$244,517	\$116,483	\$105,397	\$544,337	\$996,954
Sub-Total	\$5,158,596	\$3,360,990	\$2,302,171	\$25,892,889	\$22,592,201
Judicial Administration					
Courts	\$682,577	\$185,062	\$1,114,815	\$4,192,064	\$6,068,418
Commonwealth's Attorney	\$257,255	\$84,060	\$488,167	\$2,648,581	\$5,812,450
Sub-Total	\$939,832	\$269,122	\$1,602,982	\$6,840,645	\$11,880,868
Public Safety					
Law Enforcement and Traffic Control	\$11,125,594	\$2,865,270	\$4,157,608	\$39,317,411	\$59,830,206
Fire and Rescue Services	\$2,500,981	\$1,945,214	\$2,028,920	\$27,971,657	\$39,989,122
Correction and Detention	\$3,815,880	\$486,495	\$2,637,535	\$23,490,735	\$43,800,757
Inspections	\$1,082,042	\$374,271	\$334,495	\$2,656,907	\$2,278,198
Other Protection	\$1,604,691	\$93,546	\$71,666	\$829,136	\$6,947,040
Sub-Total	\$20,129,188	\$5,764,796	\$9,230,224	\$94,265,846	\$152,845,323
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5,339,253	\$862,701	\$3,198,479	\$24,618,720	\$37,876,190
Sanitation and Waste Removal	\$2,570,374	\$627,375	\$1,202,173	\$9,777,278	\$15,626,349
Maintenance of General Buildings and Grounds	\$416,020	\$914,246	\$611,460	\$7,040,695	\$17,724,146
Sub-Total	\$8,325,647	\$2,404,322	\$5,012,112	\$41,436,693	\$71,226,685
Health and Welfare					
Health	\$601,796	\$44,206	\$162,274	\$2,417,450	\$8,185,687
Mental Health and Mental Retardation	\$2,492,173	\$768,668	\$2,747,596	\$21,057,080	\$18,835,807
Welfare/Social Services	\$6,002,472	\$3,258,114	\$2,257,219	\$47,395,834	\$77,944,060
Sub-Total	\$9,096,441	\$4,070,988	\$5,167,089	\$70,870,364	\$104,965,554
Education					
Instruction	\$59,876,233	\$19,040,990	\$17,903,790	\$217,338,300	\$256,890,184
Administration, Attendance, and Health	\$3,775,149	\$1,829,414	\$3,052,906	\$18,275,825	\$11,506,742
Pupil Transportation Services	\$2,947,627	\$1,302,928	\$829,878	\$14,319,525	\$10,390,070
Operation and Maintenance Services	\$6,613,700	\$3,781,180	\$2,326,514	\$27,791,223	\$34,899,095
School Food Services and Other Non-Instructional Operations	\$2,109,113	\$851,734	\$1,085,862	\$12,166,067	\$22,556,654
Contributions to Community Colleges	--	\$13,575	\$19,077	--	\$6,000
Sub-Total	\$75,321,822	\$26,819,821	\$25,218,027	\$289,890,940	\$336,248,745
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$1,525,963	\$1,333,702	\$1,171,736	\$19,860,814	\$17,132,994
Cultural Enrichment	\$1,057,375	--	--	\$2,563,483	\$14,995,270
Public Libraries	\$1,596,204	\$517,604	\$458,062	\$4,437,508	\$7,489,129
Sub-Total	\$4,179,542	\$1,851,306	\$1,629,798	\$26,861,805	\$39,617,393
Community Development					
Planning and Community Development	\$3,992,811	\$35,345	\$3,036,388	\$22,397,639	\$19,986,292
Environmental Management	\$4,500	--	--	\$5,000	--
Cooperative Extension Program	\$76,467	--	\$9,284	\$244,824	--
Sub-Total	\$4,073,778	\$35,345	\$3,045,672	\$22,647,463	\$19,986,292
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$127,224,846	\$44,576,690	\$53,208,075	\$578,706,645	\$759,363,061

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, 2006, 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 2006
 [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	\$18,991	\$228,377	\$92,630	\$647,074	\$77,612
General and Financial Administration	\$614,444	\$2,998,385	\$1,583,207	\$12,330,841	\$1,616,934
Board of Elections	\$64,409	\$329,890	\$113,428	\$446,608	\$93,632
Sub-Total	\$697,844	\$3,556,652	\$1,789,265	\$13,424,523	\$1,788,178
Judicial Administration					
Courts	\$271,705	\$1,926,018	\$238,689	\$3,986,324	\$671,451
Commonwealth's Attorney	\$27,338	\$911,717	--	\$2,061,858	\$426,907
Sub-Total	\$299,043	\$2,837,735	\$238,689	\$6,048,182	\$1,098,358
Public Safety					
Law Enforcement and Traffic Control	\$1,345,343	\$8,555,783	\$1,978,714	\$24,252,468	\$2,664,595
Fire and Rescue Services	\$171,442	\$5,989,078	\$2,275,406	\$26,347,440	\$1,204,401
Correction and Detention	\$1,188,516	\$9,193,638	\$308,006	\$16,626,939	\$1,051,695
Inspections	\$102,480	\$36,426	\$203,119	\$2,660,764	\$156,530
Other Protection	\$11,987	\$170,872	\$156,191	\$2,471,981	\$570,836
Sub-Total	\$2,819,768	\$23,945,797	\$4,921,436	\$72,359,592	\$5,648,057
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$1,020,801	\$3,926,651	\$1,094,398	\$7,328,644	\$2,301,283
Sanitation and Waste Removal	\$435,063	\$1,169,225	\$502,086	\$10,348,356	\$1,060,484
Maintenance of General Buildings and Grounds	\$256,682	\$3,260,144	\$188,091	\$7,030,612	\$297,920
Sub-Total	\$1,712,546	\$8,356,020	\$1,784,575	\$24,707,612	\$3,659,687
Health and Welfare					
Health	\$48,149	\$691,810	\$223,332	\$1,592,378	\$67,867
Mental Health and Mental Retardation	\$656,499	\$3,519,756	\$706,502	\$8,039,052	\$1,788,932
Welfare/Social Services	\$960,111	\$14,336,659	\$553,081	\$23,202,030	\$1,599,839
Sub-Total	\$1,664,759	\$18,548,225	\$1,482,915	\$32,833,460	\$3,456,638
Education					
Instruction	\$5,579,318	\$37,049,662	\$15,945,878	\$107,269,616	\$10,405,873
Administration, Attendance, and Health	\$399,599	\$3,576,804	\$1,591,421	\$6,508,055	\$863,818
Pupil Transportation Services	\$141,473	\$1,905,985	\$839,730	\$5,376,817	\$346,516
Operation and Maintenance Services	\$714,472	\$5,429,131	\$1,724,917	\$16,759,881	\$1,061,370
School Food Services and Other Non-Instructional Operations	\$248,808	\$2,275,904	\$392,842	\$6,883,696	\$536,739
Contributions to Community Colleges	\$7,016	\$6,788	--	--	\$6,840
Sub-Total	\$7,090,686	\$50,244,274	\$20,494,788	\$142,798,065	\$13,221,156
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$320,073	\$1,208,845	\$869,697	\$8,317,901	\$1,059,215
Cultural Enrichment	\$15,088	\$686,672	--	\$2,328,740	\$23,375
Public Libraries	\$66,249	\$1,058,464	\$653,548	\$2,005,000	\$584,911
Sub-Total	\$401,410	\$2,953,981	\$1,523,245	\$12,651,641	\$1,667,501
Community Development					
Planning and Community Development	\$708,783	\$1,583,562	\$842,857	\$4,419,064	\$657,967
Environmental Management	--	\$6,500	--	--	\$6,567
Cooperative Extension Program	--	\$34,062	--	--	--
Sub-Total	\$708,783	\$1,624,124	\$842,857	\$4,419,064	\$664,534
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$15,394,839	\$112,066,808	\$33,077,770	\$309,242,139	\$31,204,109

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, 2006, 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 2006
 [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	\$2,803,791	\$769,078	\$343,107	\$190,977	\$400,075
General and Financial Administration	\$55,948,937	\$9,585,840	\$3,534,371	\$2,566,166	\$11,181,279
Board of Elections	\$932,530	\$358,057	\$205,317	\$96,619	\$272,496
Sub-Total	\$59,685,258	\$10,712,975	\$4,082,795	\$2,853,762	\$11,853,850
Judicial Administration					
Courts	\$10,472,538	\$3,705,909	\$1,233,854	\$886,884	\$3,426,020
Commonwealth's Attorney	\$4,832,412	\$1,656,825	\$328,204	\$493,355	\$1,757,165
Sub-Total	\$15,304,950	\$5,362,734	\$1,562,058	\$1,380,239	\$5,183,185
Public Safety					
Law Enforcement and Traffic Control	\$74,807,101	\$18,991,983	\$6,795,292	\$4,728,996	\$13,828,572
Fire and Rescue Services	\$52,420,579	\$17,543,777	\$6,117,066	\$2,355,332	\$13,755,784
Correction and Detention	\$25,688,767	\$11,987,546	\$885,514	\$4,495,677	\$6,818,664
Inspections	\$3,271,725	\$2,260,395	\$486,766	\$380,835	\$1,936,824
Other Protection	\$2,489,382	\$3,683,874	\$631,321	\$61,138	\$484,407
Sub-Total	\$158,677,554	\$54,467,575	\$14,915,959	\$12,021,978	\$36,824,251
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$35,373,616	\$8,438,675	\$4,586,601	\$3,593,307	\$5,515,217
Sanitation and Waste Removal	\$11,949,556	\$9,304,965	\$4,430,985	\$2,553,168	\$3,342,445
Maintenance of General Buildings and Grounds	\$17,211,651	\$9,438,855	\$1,204,929	\$1,510,931	\$2,091,916
Sub-Total	\$64,534,823	\$27,182,495	\$10,222,515	\$7,657,406	\$10,949,578
Health and Welfare					
Health	\$7,216,867	\$1,209,638	\$237,796	\$232,135	\$2,907,418
Mental Health and Mental Retardation	\$34,204,858	\$14,396,109	\$3,184,321	\$6,283,959	\$7,559,535
Welfare/Social Services	\$80,593,617	\$33,905,326	\$1,680,694	\$4,045,676	\$12,546,386
Sub-Total	\$122,015,342	\$49,511,073	\$5,102,811	\$10,561,770	\$23,013,339
Education					
Instruction	\$233,390,512	\$103,730,917	\$29,267,754	\$21,872,664	\$89,974,569
Administration, Attendance, and Health	\$14,170,830	\$6,320,836	\$1,340,739	\$1,615,125	\$6,203,347
Pupil Transportation Services	\$10,582,244	\$6,238,607	\$1,071,437	\$892,510	\$7,353,894
Operation and Maintenance Services	\$33,116,834	\$15,185,502	\$2,855,269	\$2,031,316	\$12,161,159
School Food Services and Other Non-Instructional Operations	\$10,445,600	\$5,344,459	\$1,596,277	\$897,676	\$4,825,571
Contributions to Community Colleges	--	--	--	\$4,000	--
Sub-Total	\$301,706,020	\$136,820,321	\$36,131,476	\$27,313,291	\$120,518,540
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$10,998,845	\$3,718,826	\$4,311,534	\$1,991,960	\$5,165,069
Cultural Enrichment	\$5,094,444	\$335,512	\$239,744	\$40,499	--
Public Libraries	\$5,260,410	\$2,630,092	\$1,034,194	\$1,045,662	\$1,395,724
Sub-Total	\$21,353,699	\$6,684,430	\$5,585,472	\$3,078,121	\$6,560,793
Community Development					
Planning and Community Development	\$8,350,437	\$7,561,081	\$840,824	\$2,252,652	\$5,584,576
Environmental Management	\$977,567	\$169,970	--	\$119,691	--
Cooperative Extension Program	--	\$26,403	\$14,743	\$4,000	\$72,120
Sub-Total	\$9,328,004	\$7,757,454	\$855,567	\$2,376,343	\$5,656,696
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$752,605,650	\$298,499,057	\$78,458,653	\$67,242,910	\$220,560,232

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, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$1,139,038	\$158,477	\$221,705	\$98,314
General and Financial Administration	\$31,640,227	\$2,072,630	\$1,591,034	\$2,858,724
Board of Elections	\$1,309,499	\$88,365	\$110,657	\$124,087
Sub-Total	\$34,088,764	\$2,319,472	\$1,923,396	\$3,081,125
Judicial Administration				
Courts	\$7,188,460	\$790,985	\$356,257	\$1,259,052
Commonwealth's Attorney	\$6,931,020	\$366,142	--	\$632,128
Sub-Total	\$14,119,480	\$1,157,127	\$356,257	\$1,891,180
Public Safety				
Law Enforcement and Traffic Control	\$83,669,719	\$3,744,992	\$3,518,712	\$6,917,264
Fire and Rescue Services	\$44,654,074	\$2,013,737	\$2,718,896	\$3,583,548
Correction and Detention	\$31,333,910	\$2,257,614	\$1,922,944	\$6,054,451
Inspections	\$1,655,186	\$325,632	\$415,423	\$558,780
Other Protection	\$4,607,082	\$787,894	\$63,805	\$1,274,176
Sub-Total	\$165,919,971	\$9,129,869	\$8,639,780	\$18,388,219
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$41,900,602	\$4,479,853	\$1,667,023	\$4,557,258
Sanitation and Waste Removal	\$28,768,641	\$1,873,806	\$725,052	\$966,988
Maintenance of General Buildings and Grounds	\$30,378,948	\$909,501	\$1,193,173	\$1,149,075
Sub-Total	\$101,048,191	\$7,263,160	\$3,585,248	\$6,673,321
Health and Welfare				
Health	\$2,498,973	\$197,259	\$235,254	\$205,040
Mental Health and Mental Retardation	\$38,484,809	\$3,979,062	\$1,308,136	\$1,898,617
Welfare/Social Services	\$54,657,486	\$2,680,794	\$1,723,302	\$6,502,190
Sub-Total	\$95,641,268	\$6,857,115	\$3,266,692	\$8,605,847
Education				
Instruction	\$514,213,531	\$20,918,628	\$5,664,898	\$34,528,373
Administration, Attendance, and Health	\$19,630,600	\$1,706,594	\$464,142	\$1,910,198
Pupil Transportation Services	\$25,887,449	\$769,021	\$469,047	\$1,345,455
Operation and Maintenance Services	\$81,289,805	\$3,235,919	\$779,317	\$2,826,297
School Food Services and Other Non-Instructional Operations	\$22,790,369	\$975,208	\$253,948	\$1,437,966
Contributions to Community Colleges	\$6,000	\$17,601	--	\$197,000
Sub-Total	\$663,817,754	\$27,622,971	\$7,631,352	\$42,245,289
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$26,609,217	\$1,368,307	\$1,242,389	\$2,085,239
Cultural Enrichment	\$8,517,618	\$82,927	\$136,713	\$311,182
Public Libraries	\$17,062,661	\$872,755	\$975,262	\$472,591
Sub-Total	\$52,189,496	\$2,323,989	\$2,354,364	\$2,869,012
Community Development				
Planning and Community Development	\$59,637,081	\$536,285	\$4,697,749	\$1,890,370
Environmental Management	\$12,592	\$923,427	--	\$45,505
Cooperative Extension Program	\$214,731	--	--	--
Sub-Total	\$59,864,404	\$1,459,712	\$4,697,749	\$1,935,875
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$1,186,689,328	\$58,133,415	\$32,454,838	\$85,689,868

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, 2006, 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 2006

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	\$5.49	\$6.21	\$5.72
General and Financial Administration	\$84.64	\$132.79	\$99.86
Board of Elections	\$4.06	\$5.02	\$4.36
Sub-Total	\$94.19	\$144.02	\$109.94
Judicial Administration			
Courts	\$32.91	\$38.27	\$34.60
Commonwealth's Attorney	\$10.40	\$18.16	\$12.85
Sub-Total	\$43.31	\$56.43	\$47.46
Public Safety			
Law Enforcement and Traffic Control	\$141.88	\$243.52	\$174.00
Fire and Rescue Services	\$113.14	\$168.14	\$130.52
Correction and Detention	\$88.75	\$123.95	\$99.88
Inspections	\$16.58	\$16.85	\$16.67
Other Protection	\$21.45	\$17.26	\$20.12
Sub-Total	\$381.80	\$569.72	\$441.20
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$23.15	\$135.01	\$58.51
Sanitation and Waste Removal	\$53.18	\$75.10	\$60.11
Maintenance of General Buildings and Grounds	\$34.54	\$61.30	\$43.00
Sub-Total	\$110.87	\$271.41	\$161.61
Health and Welfare			
Health	\$26.96	\$21.32	\$25.17
Mental Health and Mental Retardation	\$97.02	\$123.42	\$105.37
Welfare/Social Services	\$163.24	\$241.43	\$187.95
Sub-Total	\$287.21	\$386.18	\$318.49
Education			
Instruction	\$1,199.84	\$1,157.47	\$1,186.45
Administration, Attendance, and Health	\$70.94	\$73.27	\$71.68
Pupil Transportation Services	\$90.36	\$61.41	\$81.21
Operation and Maintenance Services	\$160.43	\$158.17	\$159.72
School Food Services and Other Non-Instructional Operations	\$60.67	\$58.96	\$60.13
Contributions to Community Colleges	\$0.71	\$0.24	\$0.56
Sub-Total	\$1,582.96	\$1,509.52	\$1,559.75
Parks, Recreation, and Cultural Services			
Parks and Recreation	\$47.93	\$82.06	\$58.72
Cultural Enrichment	\$3.79	\$20.75	\$9.15
Public Libraries	\$29.41	\$33.58	\$30.73
Sub-Total	\$81.13	\$136.39	\$98.60
Community Development			
Planning and Community Development	\$75.99	\$102.60	\$84.40
Environmental Management	\$3.19	\$1.54	\$2.67
Cooperative Extension Program	\$1.70	\$0.56	\$1.34
Sub-Total	\$80.89	\$104.70	\$88.41
Nondepartmental/ ¹			
Sub-Total	\$0.46	\$0.23	\$0.39
Grand Total	\$2,662.82	\$3,178.62	\$2,825.84

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, 2006](#), Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Staff, Commission on Local Government

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$8.44	\$5.17	\$9.64	\$22.70	\$5.82
General and Financial Administration	\$58.94	\$90.60	\$79.07	\$64.84	\$35.88
Board of Elections	\$4.60	\$4.08	\$5.86	\$6.61	\$4.34
Sub-Total	\$71.98	\$99.85	\$94.57	\$94.15	\$46.03
Judicial Administration					
Courts	\$23.61	\$26.41	\$49.46	\$32.37	\$28.58
Commonwealth's Attorney	\$7.32	\$8.13	\$17.81	\$14.72	\$26.02
Sub-Total	\$30.93	\$34.54	\$67.27	\$47.09	\$54.59
Public Safety					
Law Enforcement and Traffic Control	\$43.49	\$123.12	\$85.50	\$101.15	\$80.48
Fire and Rescue Services	\$69.31	\$77.04	\$45.76	\$14.54	\$36.87
Correction and Detention	\$49.42	\$69.44	\$87.44	\$120.96	\$48.83
Inspections	\$6.52	\$12.06	\$7.62	\$11.87	\$5.49
Other Protection	\$31.57	\$20.18	\$42.11	\$8.63	\$48.35
Sub-Total	\$200.31	\$301.84	\$268.43	\$257.14	\$220.03
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$3.83	\$32.15	--	\$0.38	\$2.81
Sanitation and Waste Removal	\$131.22	\$1.87	\$100.55	\$16.59	\$39.43
Maintenance of General Buildings and Grounds	\$25.91	\$0.36	\$48.25	\$52.91	\$22.03
Sub-Total	\$160.96	\$34.38	\$148.81	\$69.89	\$64.27
Health and Welfare					
Health	\$12.09	\$8.23	\$7.87	\$7.95	\$8.72
Mental Health and Mental Retardation	\$135.74	\$81.68	\$203.05	\$148.25	\$103.13
Welfare/Social Services	\$190.08	\$198.38	\$197.41	\$104.77	\$115.05
Sub-Total	\$337.90	\$288.29	\$408.33	\$260.97	\$226.90
Education					
Instruction	\$944.49	\$1,090.96	\$1,144.19	\$882.56	\$936.28
Administration, Attendance, and Health	\$56.23	\$89.11	\$100.33	\$77.67	\$52.52
Pupil Transportation Services	\$77.43	\$116.06	\$96.13	\$77.87	\$68.56
Operation and Maintenance Services	\$132.41	\$160.06	\$173.23	\$114.93	\$109.72
School Food Services and Other Non-Instructional Operations	\$57.43	\$42.01	\$71.21	\$52.34	\$55.53
Contributions to Community Colleges	\$1.14	\$0.24	\$0.54	\$0.08	\$0.03
Sub-Total	\$1,269.13	\$1,498.44	\$1,585.63	\$1,205.45	\$1,222.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$14.05	\$23.90	\$21.22	\$14.01	\$11.12
Cultural Enrichment	\$1.45	\$5.67	\$13.46	--	--
Public Libraries	\$24.28	\$33.67	\$11.97	\$17.05	\$23.05
Sub-Total	\$39.78	\$63.24	\$46.66	\$31.06	\$34.17
Community Development					
Planning and Community Development	\$45.76	\$205.23	\$18.64	\$30.38	\$10.96
Environmental Management	\$3.07	\$0.91	\$0.15	\$2.23	\$0.31
Cooperative Extension Program	\$3.02	\$1.21	\$1.61	\$4.13	\$2.27
Sub-Total	\$51.85	\$207.35	\$20.40	\$36.73	\$13.54
Nondepartmental/1					
Sub-Total	--	--	\$0.20	--	--
Grand Total	\$2,162.84	\$2,527.94	\$2,640.30	\$2,002.50	\$1,882.17

1

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

2

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

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$11.37	\$4.98	\$4.08	\$26.71	\$3.13
General and Financial Administration	\$65.98	\$156.81	\$40.52	\$120.30	\$32.69
Board of Elections	\$7.76	\$4.89	\$2.66	\$4.39	\$2.50
Sub-Total	\$85.11	\$166.68	\$47.26	\$151.41	\$38.32
Judicial Administration					
Courts	\$29.95	\$56.39	\$12.06	\$54.61	\$26.52
Commonwealth's Attorney	\$18.89	\$19.44	\$9.25	\$18.83	\$9.84
Sub-Total	\$48.84	\$75.83	\$21.31	\$73.44	\$36.35
Public Safety					
Law Enforcement and Traffic Control	\$159.07	\$272.83	\$67.92	\$188.07	\$90.02
Fire and Rescue Services	\$13.35	\$219.94	\$60.64	\$123.07	\$42.31
Correction and Detention	\$36.43	\$159.98	\$80.85	--	\$42.99
Inspections	\$4.57	\$30.49	\$7.06	\$22.07	\$7.63
Other Protection	\$8.34	\$47.36	\$22.32	\$126.45	\$1.75
Sub-Total	\$221.75	\$730.60	\$238.78	\$459.67	\$184.70
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$154.00	\$2.98	--	--
Sanitation and Waste Removal	\$66.01	\$68.43	\$21.56	\$185.82	\$87.97
Maintenance of General Buildings and Grounds	\$31.43	\$57.36	\$17.64	\$46.85	\$21.71
Sub-Total	\$97.44	\$279.79	\$42.18	\$232.67	\$109.68
Health and Welfare					
Health	\$8.10	\$162.48	\$7.03	\$14.34	\$7.47
Mental Health and Mental Retardation	\$88.43	\$124.40	\$73.62	\$176.39	\$53.25
Welfare/Social Services	\$120.72	\$406.58	\$155.36	\$236.16	\$165.73
Sub-Total	\$217.24	\$693.46	\$236.01	\$426.90	\$226.45
Education					
Instruction	\$996.94	\$1,297.99	\$1,060.18	\$1,439.35	\$946.20
Administration, Attendance, and Health	\$66.29	\$125.32	\$46.36	\$92.05	\$40.56
Pupil Transportation Services	\$88.96	\$50.49	\$85.38	\$163.30	\$97.48
Operation and Maintenance Services	\$116.84	\$132.90	\$103.77	\$242.33	\$126.78
School Food Services and Other Non-Instructional Operations	\$58.29	\$89.23	\$49.03	\$103.56	\$63.50
Contributions to Community Colleges	\$1.12	\$0.15	\$0.06	\$0.79	\$0.45
Sub-Total	\$1,328.44	\$1,696.08	\$1,344.79	\$2,041.38	\$1,274.98
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$30.83	\$170.39	\$20.76	\$75.73	\$17.34
Cultural Enrichment	--	\$17.18	\$1.14	--	\$1.69
Public Libraries	\$11.61	\$73.14	\$16.75	\$52.23	\$22.35
Sub-Total	\$42.45	\$260.71	\$38.65	\$127.96	\$41.37
Community Development					
Planning and Community Development	\$23.84	\$89.34	\$16.82	\$70.21	\$68.64
Environmental Management	\$3.36	--	\$0.85	\$19.13	\$4.05
Cooperative Extension Program	\$2.31	--	\$1.38	\$6.52	\$1.27
Sub-Total	\$29.51	\$89.34	\$19.06	\$95.85	\$73.96
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,070.78	\$3,992.48	\$1,988.05	\$3,609.28	\$1,985.82

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
 Per Capita Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [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	\$5.81	\$5.39	\$12.04	\$13.16	\$5.99
General and Financial Administration	\$81.23	\$64.06	\$49.24	\$73.70	\$57.33
Board of Elections	\$8.50	\$4.66	\$5.63	\$6.93	\$8.30
Sub-Total	\$95.54	\$74.11	\$66.92	\$93.79	\$71.63
Judicial Administration					
Courts	\$54.18	\$32.93	\$28.54	\$47.90	\$37.02
Commonwealth's Attorney	\$13.19	\$14.33	\$14.33	\$16.15	\$10.79
Sub-Total	\$67.37	\$47.26	\$42.86	\$64.05	\$47.81
Public Safety					
Law Enforcement and Traffic Control	\$94.42	\$100.13	\$90.20	\$80.97	\$112.03
Fire and Rescue Services	\$14.29	\$37.01	\$17.85	\$49.71	\$19.37
Correction and Detention	\$22.49	\$40.51	\$80.05	\$225.44	\$96.68
Inspections	\$7.42	\$10.07	\$5.89	\$4.13	\$6.99
Other Protection	\$22.58	\$38.86	\$13.62	\$11.22	\$8.97
Sub-Total	\$161.20	\$226.58	\$207.61	\$371.47	\$244.03
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.22	--	\$1.02	\$105.76	\$0.18
Sanitation and Waste Removal	\$165.40	\$21.15	\$32.18	\$118.00	\$45.21
Maintenance of General Buildings and Grounds	\$29.81	\$28.84	\$24.35	\$31.25	\$23.01
Sub-Total	\$195.43	\$49.99	\$57.55	\$255.01	\$68.40
Health and Welfare					
Health	\$9.79	\$9.34	\$6.49	\$12.03	\$5.77
Mental Health and Mental Retardation	\$125.52	\$36.78	\$105.06	\$164.43	\$48.13
Welfare/Social Services	\$104.52	\$91.28	\$125.74	\$302.44	\$141.79
Sub-Total	\$239.84	\$137.40	\$237.30	\$478.90	\$195.68
Education					
Instruction	\$754.15	\$1,020.41	\$960.32	\$969.38	\$887.15
Administration, Attendance, and Health	\$65.65	\$50.98	\$38.89	\$36.49	\$49.76
Pupil Transportation Services	\$78.73	\$80.26	\$97.90	\$80.63	\$88.54
Operation and Maintenance Services	\$87.29	\$133.48	\$129.50	\$156.20	\$118.63
School Food Services and Other Non-Instructional Operations	\$52.34	\$60.13	\$58.15	\$65.13	\$54.51
Contributions to Community Colleges	\$0.95	\$0.15	\$0.29	\$6.62	\$3.83
Sub-Total	\$1,039.12	\$1,345.41	\$1,285.05	\$1,314.45	\$1,202.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.91	\$30.16	\$2.03	\$18.93	\$5.58
Cultural Enrichment	--	\$1.55	\$1.69	--	\$0.50
Public Libraries	\$18.00	\$22.08	\$15.41	\$17.15	\$10.30
Sub-Total	\$21.91	\$53.79	\$19.13	\$36.09	\$16.38
Community Development					
Planning and Community Development	\$52.82	\$20.93	\$11.19	\$217.95	\$5.42
Environmental Management	\$1.23	\$0.50	\$0.93	\$4.67	\$0.37
Cooperative Extension Program	\$8.02	\$1.80	\$3.45	\$2.02	\$3.33
Sub-Total	\$62.07	\$23.23	\$15.58	\$224.63	\$9.12
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,882.47	\$1,957.77	\$1,932.00	\$2,838.40	\$1,855.46

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

2
 With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$1.79	\$5.51	\$12.57	\$9.53	\$6.66
General and Financial Administration	\$50.49	\$86.75	\$33.64	\$228.45	\$77.14
Board of Elections	\$2.98	\$3.86	\$4.75	\$8.02	\$8.08
Sub-Total	\$55.26	\$96.12	\$50.95	\$245.99	\$91.88
Judicial Administration					
Courts	\$24.85	\$14.24	\$27.62	\$57.50	\$34.82
Commonwealth's Attorney	\$9.96	\$7.46	\$9.91	\$14.05	\$12.72
Sub-Total	\$34.80	\$21.70	\$37.53	\$71.55	\$47.54
Public Safety					
Law Enforcement and Traffic Control	\$63.91	\$116.20	\$43.34	\$87.55	\$107.92
Fire and Rescue Services	\$19.99	\$76.67	\$35.57	\$21.75	\$30.80
Correction and Detention	\$78.07	\$83.38	\$52.09	\$117.93	\$98.89
Inspections	\$5.15	\$13.81	\$4.22	\$16.90	\$1.02
Other Protection	\$30.18	\$33.75	\$26.12	\$35.24	\$3.70
Sub-Total	\$197.30	\$323.82	\$161.34	\$279.37	\$242.33
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.73	\$40.23	--	--	--
Sanitation and Waste Removal	\$39.07	\$58.90	\$20.76	\$38.88	\$61.92
Maintenance of General Buildings and Grounds	\$19.09	\$42.00	\$25.66	\$97.61	\$23.72
Sub-Total	\$58.89	\$141.13	\$46.42	\$136.48	\$85.64
Health and Welfare					
Health	\$9.05	\$14.06	\$6.87	\$11.82	\$7.04
Mental Health and Mental Retardation	\$103.56	\$93.53	\$248.74	\$14.55	\$193.60
Welfare/Social Services	\$178.52	\$123.31	\$122.87	\$232.68	\$383.15
Sub-Total	\$291.13	\$230.90	\$378.48	\$259.05	\$583.79
Education					
Instruction	\$1,057.27	\$999.94	\$884.00	\$1,177.71	\$1,052.56
Administration, Attendance, and Health	\$54.80	\$41.49	\$40.17	\$97.75	\$70.55
Pupil Transportation Services	\$75.82	\$105.16	\$76.14	\$122.09	\$205.01
Operation and Maintenance Services	\$144.48	\$118.83	\$101.22	\$224.76	\$185.32
School Food Services and Other Non-Instructional Operations	\$66.02	\$55.88	\$62.82	\$73.96	\$80.25
Contributions to Community Colleges	--	\$0.12	\$1.06	\$0.17	\$0.31
Sub-Total	\$1,398.39	\$1,321.43	\$1,165.40	\$1,696.44	\$1,593.99
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$16.18	\$14.16	\$9.57	\$52.78	\$0.82
Cultural Enrichment	\$0.08	--	--	\$3.31	\$2.78
Public Libraries	\$17.61	\$9.85	\$8.01	\$10.02	\$18.58
Sub-Total	\$33.87	\$24.01	\$17.59	\$66.11	\$22.18
Community Development					
Planning and Community Development	\$50.43	\$52.18	\$27.93	\$45.39	\$9.41
Environmental Management	\$0.71	\$1.37	\$0.30	\$1.80	\$7.53
Cooperative Extension Program	\$1.05	\$2.77	\$1.23	\$6.14	\$2.72
Sub-Total	\$52.19	\$56.31	\$29.45	\$53.32	\$19.65
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,121.84	\$2,215.43	\$1,887.17	\$2,808.33	\$2,687.01

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$2.10	\$3.93	\$11.08	\$6.09	\$10.11
General and Financial Administration	\$80.17	\$89.69	\$92.10	\$68.32	\$98.54
Board of Elections	\$4.02	\$5.24	\$4.31	\$4.01	\$9.02
Sub-Total	\$86.29	\$98.86	\$107.49	\$78.41	\$117.67
Judicial Administration					
Courts	\$31.25	\$14.26	\$59.14	\$29.81	\$46.01
Commonwealth's Attorney	\$11.27	\$16.06	\$16.40	\$18.95	\$8.51
Sub-Total	\$42.52	\$30.32	\$75.55	\$48.77	\$54.52
Public Safety					
Law Enforcement and Traffic Control	\$167.60	\$112.49	\$97.41	\$141.90	\$95.23
Fire and Rescue Services	\$138.74	\$34.35	\$8.97	\$32.80	\$59.12
Correction and Detention	\$121.27	\$57.88	\$4.68	\$60.52	\$158.43
Inspections	\$17.39	\$14.51	\$7.03	\$24.76	\$9.20
Other Protection	\$9.35	\$7.76	\$49.12	\$27.46	\$13.80
Sub-Total	\$454.34	\$226.98	\$167.22	\$287.44	\$335.77
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$21.23	--	--	--	--
Sanitation and Waste Removal	\$20.82	\$24.19	\$69.02	\$77.01	\$54.55
Maintenance of General Buildings and Grounds	\$15.96	\$51.80	\$16.63	\$23.78	\$49.38
Sub-Total	\$58.00	\$76.00	\$85.65	\$100.79	\$103.92
Health and Welfare					
Health	\$9.18	\$12.55	\$8.66	\$8.14	\$8.74
Mental Health and Mental Retardation	\$101.55	\$39.32	\$49.37	\$95.42	\$101.00
Welfare/Social Services	\$90.35	\$133.45	\$279.50	\$267.73	\$236.59
Sub-Total	\$201.08	\$185.32	\$337.53	\$371.29	\$346.33
Education					
Instruction	\$1,154.58	\$952.17	\$862.13	\$1,045.51	\$1,110.17
Administration, Attendance, and Health	\$59.46	\$80.63	\$71.01	\$59.48	\$91.79
Pupil Transportation Services	\$71.71	\$70.07	\$68.43	\$70.04	\$127.59
Operation and Maintenance Services	\$167.56	\$110.94	\$109.19	\$121.40	\$240.99
School Food Services and Other Non-Instructional Operations	\$50.24	\$45.84	\$54.08	\$56.99	\$72.32
Contributions to Community Colleges	--	\$0.82	\$0.05	\$0.18	\$0.26
Sub-Total	\$1,503.55	\$1,260.48	\$1,164.90	\$1,353.60	\$1,643.12
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$25.26	\$46.20	--	\$13.74	\$4.46
Cultural Enrichment	\$0.53	\$0.07	--	--	--
Public Libraries	\$25.92	\$15.75	\$2.15	\$19.48	\$8.03
Sub-Total	\$51.71	\$62.02	\$2.15	\$33.22	\$12.49
Community Development					
Planning and Community Development	\$45.64	\$40.64	\$4.51	\$26.45	\$37.27
Environmental Management	--	\$1.66	\$15.00	\$1.13	\$0.62
Cooperative Extension Program	\$1.22	\$5.64	\$4.68	\$2.64	\$4.26
Sub-Total	\$46.86	\$47.93	\$24.20	\$30.22	\$42.16
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,444.34	\$1,987.92	\$1,964.69	\$2,303.74	\$2,655.98

1

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2

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Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	\$15.82	\$3.94	\$82.31	\$3.85	\$6.87
General and Financial Administration	\$84.27	\$52.82	\$80.94	\$106.49	\$132.40
Board of Elections	\$9.17	\$3.66	\$9.86	\$2.41	\$6.02
Sub-Total	\$109.26	\$60.42	\$173.12	\$112.76	\$145.29
Judicial Administration					
Courts	\$56.37	\$35.04	\$41.07	\$33.15	\$51.75
Commonwealth's Attorney	\$13.88	\$11.12	\$21.40	\$2.22	\$12.01
Sub-Total	\$70.26	\$46.16	\$62.47	\$35.37	\$63.75
Public Safety					
Law Enforcement and Traffic Control	\$74.67	\$86.91	\$85.58	\$222.53	\$74.08
Fire and Rescue Services	\$19.42	\$56.56	\$44.28	\$199.57	\$86.07
Correction and Detention	\$354.72	\$55.04	\$177.01	\$62.66	\$96.36
Inspections	\$9.36	\$9.04	\$14.87	\$14.41	\$17.69
Other Protection	\$119.84	\$47.85	\$13.70	\$25.47	\$24.97
Sub-Total	\$578.02	\$255.41	\$335.44	\$524.64	\$299.17
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$122.61	\$1.37	--	\$19.85	--
Sanitation and Waste Removal	\$98.84	\$65.01	\$90.38	\$81.20	\$103.84
Maintenance of General Buildings and Grounds	\$21.31	\$42.37	\$23.00	\$45.03	\$80.71
Sub-Total	\$242.76	\$108.75	\$113.38	\$146.08	\$184.55
Health and Welfare					
Health	\$13.16	\$7.78	\$11.25	\$67.88	\$6.77
Mental Health and Mental Retardation	\$143.68	\$51.94	\$89.91	\$125.48	\$97.83
Welfare/Social Services	\$254.53	\$115.96	\$204.02	\$229.36	\$132.06
Sub-Total	\$411.37	\$175.68	\$305.17	\$422.72	\$236.66
Education					
Instruction	\$1,007.80	\$1,085.62	\$1,037.48	\$1,500.60	\$1,307.39
Administration, Attendance, and Health	\$76.90	\$52.68	\$87.03	\$65.65	\$55.05
Pupil Transportation Services	\$116.11	\$105.01	\$92.28	\$89.64	\$110.22
Operation and Maintenance Services	\$175.09	\$150.56	\$119.22	\$217.13	\$140.93
School Food Services and Other Non-Instructional Operations	\$88.24	\$58.38	\$53.29	\$60.01	\$57.38
Contributions to Community Colleges	\$6.66	\$0.22	\$0.56	\$0.14	\$2.66
Sub-Total	\$1,470.82	\$1,452.48	\$1,389.85	\$1,933.18	\$1,673.63
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.62	\$9.20	\$24.23	\$83.32	\$36.78
Cultural Enrichment	--	--	\$1.36	\$8.40	--
Public Libraries	\$27.05	\$12.70	\$13.38	\$35.77	\$28.33
Sub-Total	\$30.68	\$21.90	\$38.97	\$127.49	\$65.11
Community Development					
Planning and Community Development	\$178.07	\$18.68	\$0.97	\$126.42	\$53.07
Environmental Management	--	\$0.60	\$1.09	\$6.43	\$5.90
Cooperative Extension Program	\$6.17	\$2.24	\$3.31	\$0.09	\$1.95
Sub-Total	\$184.25	\$21.52	\$5.37	\$132.94	\$60.93
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,097.41	\$2,142.31	\$2,423.77	\$3,435.19	\$2,729.09

1

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

2

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Expenditure Category	Floyd County	Fluvanna County	Franklin County	Frederick County	Giles County
General Government Administration					
Legislative	\$3.35	\$5.26	\$7.12	\$3.16	\$6.05
General and Financial Administration	\$49.89	\$56.06	\$58.91	\$66.09	\$57.52
Board of Elections	\$7.01	\$4.73	\$3.21	\$0.84	\$5.93
Sub-Total	\$60.24	\$66.05	\$69.24	\$70.09	\$69.50
Judicial Administration					
Courts	\$34.96	\$48.78	\$30.62	\$31.18	\$26.28
Commonwealth's Attorney	\$16.68	\$10.57	\$9.70	\$13.71	\$8.47
Sub-Total	\$51.63	\$59.35	\$40.32	\$44.89	\$34.76
Public Safety					
Law Enforcement and Traffic Control	\$53.74	\$37.05	\$58.20	\$112.31	\$92.53
Fire and Rescue Services	\$72.84	\$29.97	--	\$93.33	\$46.03
Correction and Detention	\$42.24	\$50.65	\$38.28	\$74.61	\$68.99
Inspections	\$11.59	\$6.01	\$6.52	\$18.84	\$11.51
Other Protection	\$22.33	\$33.41	\$93.88	\$11.66	\$32.95
Sub-Total	\$202.73	\$157.09	\$196.89	\$310.74	\$252.00
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$1.17	\$2.77	--
Sanitation and Waste Removal	\$99.44	\$22.63	\$35.91	\$94.46	\$4.64
Maintenance of General Buildings and Grounds	\$24.65	\$36.00	\$13.98	\$9.39	\$21.27
Sub-Total	\$124.09	\$58.63	\$51.05	\$106.62	\$25.91
Health and Welfare					
Health	\$9.26	\$9.72	\$5.46	\$4.66	\$7.46
Mental Health and Mental Retardation	\$128.08	\$47.19	\$43.72	\$41.76	\$180.87
Welfare/Social Services	\$114.49	\$164.84	\$156.40	\$103.99	\$157.10
Sub-Total	\$251.82	\$221.75	\$205.58	\$150.41	\$345.43
Education					
Instruction	\$889.35	\$968.21	\$933.78	\$1,253.13	\$983.29
Administration, Attendance, and Health	\$42.77	\$39.43	\$36.66	\$80.33	\$44.39
Pupil Transportation Services	\$90.57	\$84.75	\$94.27	\$101.82	\$80.25
Operation and Maintenance Services	\$122.95	\$105.47	\$139.77	\$144.46	\$131.75
School Food Services and Other Non-Instructional Operations	\$64.78	\$48.86	\$104.61	\$56.16	\$57.69
Contributions to Community Colleges	\$0.29	\$0.65	\$0.31	\$6.88	\$0.43
Sub-Total	\$1,210.71	\$1,247.37	\$1,309.40	\$1,642.78	\$1,297.79
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.03	\$22.91	\$20.10	\$66.67	\$42.46
Cultural Enrichment	\$0.02	\$0.44	--	--	-\$1.43
Public Libraries	\$26.17	\$9.31	\$11.57	\$5.83	\$2.00
Sub-Total	\$29.22	\$32.65	\$31.67	\$72.51	\$43.03
Community Development					
Planning and Community Development	\$6.88	\$12.29	\$30.23	\$13.62	\$14.34
Environmental Management	\$0.84	\$0.30	\$0.16	\$4.54	\$0.50
Cooperative Extension Program	\$4.84	\$2.90	\$1.46	\$2.11	\$3.46
Sub-Total	\$12.55	\$15.48	\$31.84	\$20.27	\$18.30
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,943.01	\$1,858.38	\$1,935.98	\$2,418.32	\$2,086.72

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$5.28	\$26.93	\$3.12	\$5.16	\$12.30
General and Financial Administration	\$104.75	\$102.79	\$45.36	\$64.70	\$83.53
Board of Elections	\$4.26	\$5.17	\$6.71	\$5.74	\$7.78
Sub-Total	\$114.29	\$134.89	\$55.19	\$75.60	\$103.61
Judicial Administration					
Courts	\$42.41	\$44.69	\$47.71	\$43.57	\$52.65
Commonwealth's Attorney	\$12.91	\$18.83	\$14.05	\$12.73	\$33.56
Sub-Total	\$55.32	\$63.53	\$61.76	\$56.30	\$86.20
Public Safety					
Law Enforcement and Traffic Control	\$88.38	\$86.34	\$62.09	\$130.13	\$96.13
Fire and Rescue Services	\$47.78	\$100.12	\$24.30	\$36.67	\$15.37
Correction and Detention	\$66.01	\$40.55	\$55.43	\$52.64	\$136.96
Inspections	\$19.57	\$21.48	\$6.56	\$16.32	\$10.13
Other Protection	\$8.34	\$11.44	\$3.31	\$13.89	\$37.18
Sub-Total	\$230.08	\$259.93	\$151.69	\$249.65	\$295.77
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$5.77	\$5.90	--	--	\$2.43
Sanitation and Waste Removal	\$0.50	\$40.16	\$93.06	\$96.51	\$86.64
Maintenance of General Buildings and Grounds	\$38.87	\$30.26	\$9.43	\$60.78	\$63.08
Sub-Total	\$45.13	\$76.32	\$102.50	\$157.29	\$152.15
Health and Welfare					
Health	\$8.90	\$10.59	\$9.29	\$24.48	\$7.11
Mental Health and Mental Retardation	\$98.09	\$116.95	\$194.60	\$69.81	\$130.30
Welfare/Social Services	\$96.52	\$147.81	\$135.04	\$184.50	\$134.27
Sub-Total	\$203.50	\$275.35	\$338.94	\$278.79	\$271.68
Education					
Instruction	\$1,085.93	\$815.07	\$818.67	\$1,159.63	\$396.89
Administration, Attendance, and Health	\$64.85	\$51.79	\$40.54	\$77.14	\$42.02
Pupil Transportation Services	\$98.33	\$78.32	\$90.90	\$69.83	\$80.78
Operation and Maintenance Services	\$155.43	\$115.70	\$115.53	\$121.21	\$112.87
School Food Services and Other Non-Instructional Operations	\$53.43	\$42.17	\$63.23	\$51.38	\$49.29
Contributions to Community Colleges	\$12.71	--	\$1.10	\$0.71	\$2.58
Sub-Total	\$1,470.68	\$1,103.04	\$1,129.97	\$1,479.90	\$684.44
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$23.62	\$21.06	\$11.11	\$7.86	\$7.55
Cultural Enrichment	\$3.22	--	\$0.18	--	\$0.85
Public Libraries	\$21.17	\$27.44	\$6.64	\$15.22	\$13.56
Sub-Total	\$48.01	\$48.50	\$17.93	\$23.08	\$21.96
Community Development					
Planning and Community Development	\$24.94	\$36.86	\$18.78	\$50.56	\$182.89
Environmental Management	\$1.18	\$11.23	\$0.35	\$0.27	\$0.79
Cooperative Extension Program	\$2.05	\$1.51	\$3.88	\$3.36	\$3.75
Sub-Total	\$28.17	\$49.60	\$23.00	\$54.19	\$187.43
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,195.18	\$2,011.16	\$1,880.98	\$2,374.78	\$1,803.24

1

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

2

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$4.63	\$5.13	\$3.91	\$3.57	\$52.62
General and Financial Administration	\$39.53	\$71.84	\$147.34	\$37.92	\$185.45
Board of Elections	\$3.87	\$8.22	\$4.02	\$3.88	\$23.36
Sub-Total	\$48.04	\$85.19	\$155.26	\$45.36	\$261.44
Judicial Administration					
Courts	\$26.81	\$24.66	\$23.98	\$32.45	\$97.10
Commonwealth's Attorney	\$17.45	\$12.86	\$11.62	\$9.98	\$29.55
Sub-Total	\$44.27	\$37.52	\$35.60	\$42.43	\$126.64
Public Safety					
Law Enforcement and Traffic Control	\$50.31	\$162.44	\$191.98	\$92.84	\$184.98
Fire and Rescue Services	\$21.79	\$134.60	\$152.97	\$27.71	\$19.39
Correction and Detention	\$90.59	\$96.21	\$104.64	\$31.41	\$26.23
Inspections	\$7.63	\$14.53	\$13.23	\$5.18	\$26.01
Other Protection	\$24.76	\$9.04	\$7.92	\$39.98	\$84.22
Sub-Total	\$195.07	\$416.83	\$470.74	\$197.12	\$340.83
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$12.99	\$104.73	\$0.23	\$40.41
Sanitation and Waste Removal	\$22.74	\$33.84	\$32.24	\$28.46	\$105.57
Maintenance of General Buildings and Grounds	\$25.79	\$16.35	\$26.91	\$28.67	\$53.86
Sub-Total	\$48.53	\$63.17	\$163.88	\$57.36	\$199.84
Health and Welfare					
Health	\$7.16	\$4.86	\$4.57	\$3.87	\$36.72
Mental Health and Mental Retardation	\$100.62	\$101.23	\$93.54	\$85.51	\$107.29
Welfare/Social Services	\$161.72	\$102.62	\$84.13	\$75.48	\$108.56
Sub-Total	\$269.50	\$208.70	\$182.24	\$164.86	\$252.57
Education					
Instruction	\$1,142.08	\$1,172.76	\$1,022.23	\$888.84	\$1,091.63
Administration, Attendance, and Health	\$57.98	\$78.91	\$156.18	\$57.96	\$83.93
Pupil Transportation Services	\$114.00	\$74.87	\$73.07	\$77.82	\$99.92
Operation and Maintenance Services	\$175.74	\$121.50	\$133.01	\$153.42	\$211.08
School Food Services and Other Non-Instructional Operations	\$78.71	\$89.57	\$49.75	\$63.32	\$59.32
Contributions to Community Colleges	\$0.98	--	--	\$1.24	--
Sub-Total	\$1,569.51	\$1,537.61	\$1,434.23	\$1,242.60	\$1,545.89
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.83	\$30.71	\$52.75	\$15.08	--
Cultural Enrichment	\$0.14	--	--	-\$1.57	--
Public Libraries	\$8.92	\$33.83	\$38.12	\$20.57	\$13.31
Sub-Total	\$13.88	\$64.54	\$90.87	\$34.07	\$13.31
Community Development					
Planning and Community Development	\$93.31	\$45.09	\$70.05	\$63.91	\$22.13
Environmental Management	\$1.56	\$0.86	--	\$0.55	--
Cooperative Extension Program	\$3.99	\$0.72	\$1.17	\$2.45	\$14.47
Sub-Total	\$98.86	\$46.68	\$71.22	\$66.92	\$36.59
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,287.66	\$2,460.25	\$2,604.04	\$1,850.72	\$2,777.11

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

2
With respect to a given data column, the sum of the categorical amounts and/or the aggregate value of the sub-totals may vary slightly from the cumulative per capita score because of statistical rounding.

Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Isle of Wight County	James City County	King & Queen County	King George County	King William County
General Government Administration					
Legislative	\$7.70	\$4.27	\$5.09	\$6.15	\$7.03
General and Financial Administration	\$119.82	\$94.17	\$129.97	\$97.20	\$76.90
Board of Elections	\$4.31	\$4.73	\$12.24	\$5.72	\$9.47
Sub-Total	\$131.82	\$103.16	\$147.29	\$109.07	\$93.39
Judicial Administration					
Courts	\$27.43	\$67.28	\$53.45	\$44.05	\$52.04
Commonwealth's Attorney	\$9.19	\$11.28	\$23.57	\$18.94	\$11.68
Sub-Total	\$36.62	\$78.55	\$77.03	\$62.99	\$63.72
Public Safety					
Law Enforcement and Traffic Control	\$55.45	\$153.09	\$118.09	\$95.09	\$81.94
Fire and Rescue Services	\$35.09	\$136.94	\$15.45	\$84.93	\$27.29
Correction and Detention	\$120.25	\$56.45	\$143.08	\$109.79	\$167.07
Inspections	\$12.46	\$18.99	\$10.86	\$6.18	\$19.51
Other Protection	\$44.68	\$6.02	\$11.97	\$15.21	\$46.68
Sub-Total	\$267.93	\$371.49	\$299.45	\$311.19	\$342.49
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$27.59	--	--	\$5.09	--
Sanitation and Waste Removal	\$57.69	\$26.41	\$59.91	\$8.26	\$55.58
Maintenance of General Buildings and Grounds	\$31.34	\$59.20	\$40.13	\$25.40	\$30.69
Sub-Total	\$116.63	\$85.62	\$100.05	\$38.75	\$86.27
Health and Welfare					
Health	\$12.60	\$10.43	\$10.99	\$11.14	\$9.65
Mental Health and Mental Retardation	\$119.48	\$79.66	\$97.66	\$63.95	\$111.36
Welfare/Social Services	\$110.75	\$95.94	\$219.00	\$149.41	\$102.91
Sub-Total	\$242.84	\$186.04	\$327.66	\$224.49	\$223.92
Education					
Instruction	\$1,026.99	\$1,157.51	\$1,051.12	\$999.88	\$952.25
Administration, Attendance, and Health	\$66.21	\$88.71	\$100.96	\$46.86	\$73.43
Pupil Transportation Services	\$85.72	\$87.75	\$179.74	\$100.87	\$86.25
Operation and Maintenance Services	\$183.97	\$147.39	\$148.29	\$138.43	\$120.89
School Food Services and Other Non-Instructional Operations	\$48.42	\$47.51	\$61.69	\$47.62	\$57.65
Contributions to Community Colleges	--	--	\$0.63	\$0.21	\$0.41
Sub-Total	\$1,411.31	\$1,528.86	\$1,542.43	\$1,333.87	\$1,290.87
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$28.82	\$91.86	\$1.18	\$36.36	\$27.67
Cultural Enrichment	\$4.04	--	--	--	--
Public Libraries	\$18.97	\$84.18	\$31.15	\$19.49	\$35.81
Sub-Total	\$51.83	\$176.04	\$32.33	\$55.86	\$63.47
Community Development					
Planning and Community Development	\$45.00	\$187.15	\$23.33	\$37.92	\$37.48
Environmental Management	--	\$16.88	\$2.74	\$1.23	\$0.66
Cooperative Extension Program	\$1.32	\$1.10	\$3.83	\$3.96	\$2.13
Sub-Total	\$46.32	\$205.12	\$29.90	\$43.11	\$40.27
Nondepartmental/1					
Sub-Total	\$35.65	--	--	--	--
Grand Total	\$2,340.95	\$2,734.89	\$2,556.12	\$2,179.33	\$2,204.42

1

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

2

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
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Expenditure Category	Lancaster County	Lee County	Loudoun County	Louisa County	Lunenburg County
General Government Administration					
Legislative	\$9.12	\$4.84	\$8.19	\$7.61	\$3.77
General and Financial Administration	\$71.74	\$29.48	\$85.94	\$87.77	\$55.89
Board of Elections	\$9.60	\$5.40	\$3.29	\$4.46	\$6.49
Sub-Total	\$90.46	\$39.73	\$97.42	\$99.84	\$66.15
Judicial Administration					
Courts	\$31.22	\$32.16	\$25.61	\$33.48	\$38.29
Commonwealth's Attorney	\$17.44	\$11.07	\$9.76	\$13.92	\$13.95
Sub-Total	\$48.66	\$43.23	\$35.38	\$47.39	\$52.25
Public Safety					
Law Enforcement and Traffic Control	\$93.21	\$66.03	\$148.41	\$106.98	\$65.10
Fire and Rescue Services	\$73.63	\$20.97	\$144.73	\$75.62	\$27.98
Correction and Detention	\$84.32	\$222.33	\$55.93	\$66.67	\$114.03
Inspections	\$7.15	\$3.91	\$28.92	\$23.17	\$5.30
Other Protection	\$8.55	\$8.30	\$8.11	\$15.94	\$3.93
Sub-Total	\$266.87	\$321.54	\$386.10	\$288.38	\$216.34
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$18.26	\$52.71	--	--
Sanitation and Waste Removal	\$80.63	\$61.24	\$13.54	\$33.34	\$45.75
Maintenance of General Buildings and Grounds	\$15.75	\$12.71	\$28.13	\$68.51	\$10.12
Sub-Total	\$96.38	\$92.22	\$94.39	\$101.85	\$55.87
Health and Welfare					
Health	\$22.20	\$8.49	\$15.45	\$21.55	\$10.53
Mental Health and Mental Retardation	\$96.82	\$79.43	\$83.52	\$68.96	\$149.18
Welfare/Social Services	\$146.74	\$259.43	\$157.38	\$155.92	\$95.23
Sub-Total	\$265.76	\$347.34	\$256.35	\$246.43	\$254.94
Education					
Instruction	\$917.29	\$1,102.21	\$1,680.07	\$974.53	\$962.92
Administration, Attendance, and Health	\$48.01	\$46.95	\$71.30	\$56.20	\$49.17
Pupil Transportation Services	\$88.13	\$87.97	\$154.39	\$100.52	\$85.61
Operation and Maintenance Services	\$103.63	\$152.23	\$209.44	\$115.02	\$103.20
School Food Services and Other Non-Instructional Operations	\$56.31	\$81.44	\$52.30	\$55.40	\$61.12
Contributions to Community Colleges	\$0.44	\$0.87	\$0.93	\$0.95	--
Sub-Total	\$1,213.81	\$1,471.67	\$2,168.42	\$1,302.63	\$1,262.02
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$6.54	\$2.02	\$89.37	\$29.84	--
Cultural Enrichment	\$0.38	\$0.16	\$9.30	\$0.17	--
Public Libraries	\$6.44	\$12.45	\$40.73	\$10.87	\$5.90
Sub-Total	\$13.36	\$14.63	\$139.39	\$40.88	\$5.90
Community Development					
Planning and Community Development	\$67.00	\$26.00	\$113.77	\$18.95	\$48.68
Environmental Management	\$1.85	\$0.24	\$5.17	\$2.16	--
Cooperative Extension Program	\$3.04	\$1.88	\$2.52	\$2.40	\$4.97
Sub-Total	\$71.89	\$28.12	\$121.46	\$23.51	\$53.65
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,067.18	\$2,358.49	\$3,298.90	\$2,150.91	\$1,967.12

1

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

2

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Table 2.2
Per Capita Distribution/2
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Operating Expenditures by Category and Locality
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Counties and Cities in Virginia
FY 2006
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Expenditure Category	Madison County	Mathews County	Mecklenburg County	Middlesex County	Montgomery County
General Government Administration					
Legislative	\$19.38	\$8.58	\$9.08	\$6.88	\$4.89
General and Financial Administration	\$35.20	\$140.49	\$57.42	\$103.87	\$58.29
Board of Elections	\$7.77	\$8.59	\$10.08	\$11.23	\$3.13
Sub-Total	\$62.35	\$157.66	\$76.57	\$121.98	\$66.32
Judicial Administration					
Courts	\$47.89	\$59.41	\$57.65	\$57.60	\$13.39
Commonwealth's Attorney	\$15.49	\$24.02	\$12.28	\$9.31	\$6.95
Sub-Total	\$63.38	\$83.43	\$69.93	\$66.91	\$20.34
Public Safety					
Law Enforcement and Traffic Control	\$82.15	\$128.45	\$104.97	\$90.29	\$51.24
Fire and Rescue Services	\$66.33	\$16.68	\$18.55	\$23.93	\$10.36
Correction and Detention	\$81.33	\$61.56	\$69.20	\$127.50	\$24.28
Inspections	\$12.22	\$11.18	\$6.96	\$12.79	\$3.19
Other Protection	\$49.44	\$15.63	\$28.56	\$22.57	\$3.77
Sub-Total	\$291.48	\$233.50	\$228.25	\$277.08	\$92.84
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.22	\$0.65	--	--	--
Sanitation and Waste Removal	\$56.56	\$76.40	\$52.35	\$76.12	\$41.37
Maintenance of General Buildings and Grounds	\$24.37	\$56.55	\$17.84	\$47.86	\$16.11
Sub-Total	\$81.15	\$133.59	\$70.19	\$123.99	\$57.49
Health and Welfare					
Health	\$10.30	\$13.34	\$8.21	\$13.57	\$4.73
Mental Health and Mental Retardation	\$89.62	\$92.20	\$100.90	\$86.60	\$74.11
Welfare/Social Services	\$105.71	\$148.03	\$117.61	\$126.57	\$91.04
Sub-Total	\$205.62	\$253.57	\$226.72	\$226.74	\$169.88
Education					
Instruction	\$897.93	\$876.19	\$978.71	\$815.33	\$715.69
Administration, Attendance, and Health	\$53.94	\$80.88	\$41.42	\$69.17	\$31.21
Pupil Transportation Services	\$83.41	\$70.15	\$104.90	\$72.10	\$42.91
Operation and Maintenance Services	\$146.44	\$148.63	\$98.11	\$116.91	\$115.35
School Food Services and Other Non-Instructional Operations	\$43.32	\$70.47	\$56.48	\$44.87	\$40.91
Contributions to Community Colleges	\$1.61	\$0.53	\$0.30	\$0.46	\$0.33
Sub-Total	\$1,226.66	\$1,246.86	\$1,279.93	\$1,118.84	\$946.40
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$23.38	\$6.49	\$0.93	\$7.55	\$6.85
Cultural Enrichment	\$0.09	--	\$0.16	\$0.35	\$0.34
Public Libraries	\$6.08	\$23.84	\$15.08	\$7.47	\$31.51
Sub-Total	\$29.55	\$30.34	\$16.17	\$15.36	\$38.70
Community Development					
Planning and Community Development	\$22.68	\$33.48	\$81.69	\$17.01	\$11.18
Environmental Management	\$2.64	\$1.09	\$2.43	\$5.15	\$0.63
Cooperative Extension Program	\$4.99	\$3.55	\$2.69	\$3.02	\$1.20
Sub-Total	\$30.31	\$38.11	\$86.80	\$25.19	\$13.01
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,990.50	\$2,177.06	\$2,054.56	\$1,976.09	\$1,404.99

1

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

2

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Per Capita Distribution/2
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FY 2006
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Expenditure Category	Nelson County	New Kent County	Northampton County	Northumberland County	Nottoway County
General Government Administration					
Legislative	\$5.13	\$8.11	\$4.04	\$13.67	\$10.09
General and Financial Administration	\$79.54	\$98.70	\$104.98	\$66.53	\$48.81
Board of Elections	\$9.39	\$8.68	\$7.67	\$7.11	\$5.87
Sub-Total	\$94.06	\$115.49	\$116.69	\$87.32	\$64.77
Judicial Administration					
Courts	\$41.01	\$55.79	\$56.59	\$52.50	\$17.00
Commonwealth's Attorney	\$16.67	\$12.89	\$19.51	\$13.89	\$9.68
Sub-Total	\$57.69	\$68.68	\$76.10	\$66.38	\$26.68
Public Safety					
Law Enforcement and Traffic Control	\$101.94	\$114.64	\$101.75	\$91.37	\$74.32
Fire and Rescue Services	\$37.31	\$86.23	\$58.67	\$29.68	\$29.70
Correction and Detention	\$50.60	\$52.24	\$67.44	\$166.37	\$99.14
Inspections	\$15.91	\$27.39	\$15.04	\$11.08	\$3.67
Other Protection	\$5.29	\$16.09	\$20.73	\$21.00	\$2.59
Sub-Total	\$211.05	\$296.60	\$263.62	\$319.50	\$209.42
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	\$1.41	--
Sanitation and Waste Removal	\$78.39	\$55.73	\$43.74	\$64.17	\$39.49
Maintenance of General Buildings and Grounds	\$27.09	\$31.92	\$44.35	\$16.48	\$12.94
Sub-Total	\$105.48	\$87.65	\$88.09	\$82.06	\$52.44
Health and Welfare					
Health	\$13.51	\$8.91	\$25.06	\$13.47	\$5.67
Mental Health and Mental Retardation	\$75.47	\$6.22	\$159.33	\$79.14	\$93.22
Welfare/Social Services	\$103.52	\$109.10	\$226.10	\$135.83	\$118.77
Sub-Total	\$192.49	\$124.22	\$410.49	\$228.43	\$217.66
Education					
Instruction	\$925.48	\$969.60	\$1,335.91	\$858.34	\$961.41
Administration, Attendance, and Health	\$105.38	\$81.90	\$74.12	\$43.58	\$51.41
Pupil Transportation Services	\$140.50	\$107.46	\$83.36	\$77.18	\$74.93
Operation and Maintenance Services	\$160.27	\$116.85	\$145.22	\$87.28	\$195.61
School Food Services and Other Non-Instructional Operations	\$59.66	\$43.48	\$77.84	\$47.98	\$61.19
Contributions to Community Colleges	\$0.57	\$0.22	\$12.43	\$0.70	\$0.27
Sub-Total	\$1,391.86	\$1,319.51	\$1,728.89	\$1,115.05	\$1,344.82
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$34.02	\$15.92	\$12.52	\$3.87	\$0.72
Cultural Enrichment	--	--	\$0.76	--	--
Public Libraries	\$16.61	\$6.78	\$26.98	\$7.75	\$9.45
Sub-Total	\$50.63	\$22.70	\$40.26	\$11.62	\$10.17
Community Development					
Planning and Community Development	\$45.78	\$47.31	\$101.19	\$22.20	\$42.45
Environmental Management	\$1.18	\$1.47	\$2.31	\$2.89	\$0.66
Cooperative Extension Program	\$3.04	\$4.22	\$10.17	\$3.57	\$1.18
Sub-Total	\$50.00	\$53.01	\$113.67	\$28.66	\$44.29
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,153.26	\$2,087.85	\$2,837.82	\$1,939.03	\$1,970.25

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$4.64	\$6.00	\$9.49	\$2.42	\$2.51
General and Financial Administration	\$67.91	\$82.59	\$38.12	\$36.35	\$63.73
Board of Elections	\$3.50	\$4.42	\$4.57	\$2.86	\$3.76
Sub-Total	\$76.05	\$93.01	\$52.18	\$41.64	\$70.00
Judicial Administration					
Courts	\$30.64	\$25.50	\$31.98	\$24.58	\$30.34
Commonwealth's Attorney	\$8.46	\$13.20	\$14.02	\$7.85	\$11.63
Sub-Total	\$39.10	\$38.70	\$46.00	\$32.43	\$41.97
Public Safety					
Law Enforcement and Traffic Control	\$80.89	\$104.92	\$60.60	\$72.37	\$95.34
Fire and Rescue Services	\$78.49	\$18.58	\$44.59	\$23.32	\$26.87
Correction and Detention	\$57.58	\$49.67	\$40.75	\$39.51	\$28.78
Inspections	\$12.84	\$15.17	\$6.54	\$4.45	\$15.49
Other Protection	\$36.32	\$41.09	\$12.84	\$27.39	\$14.49
Sub-Total	\$266.12	\$229.43	\$165.31	\$167.05	\$180.98
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	\$0.10	--	--	--
Sanitation and Waste Removal	\$50.34	\$75.51	\$27.35	\$62.86	\$24.35
Maintenance of General Buildings and Grounds	\$20.91	\$16.07	\$26.02	\$17.76	\$23.03
Sub-Total	\$71.26	\$91.67	\$53.37	\$80.62	\$47.37
Health and Welfare					
Health	\$10.17	\$8.90	\$5.89	\$7.07	\$7.32
Mental Health and Mental Retardation	\$90.75	\$36.80	\$158.42	\$90.93	\$86.84
Welfare/Social Services	\$101.80	\$190.36	\$101.88	\$224.65	\$89.20
Sub-Total	\$202.72	\$236.05	\$266.19	\$322.64	\$183.36
Education					
Instruction	\$998.07	\$946.13	\$884.18	\$869.44	\$1,061.62
Administration, Attendance, and Health	\$42.30	\$59.94	\$39.78	\$47.12	\$71.26
Pupil Transportation Services	\$114.16	\$78.47	\$104.83	\$98.80	\$107.10
Operation and Maintenance Services	\$151.08	\$119.52	\$108.88	\$146.24	\$153.77
School Food Services and Other Non-Instructional Operations	\$47.62	\$53.41	\$53.39	\$66.75	\$41.72
Contributions to Community Colleges	\$2.71	\$10.58	\$0.83	\$0.18	--
Sub-Total	\$1,355.94	\$1,268.05	\$1,191.90	\$1,228.55	\$1,435.48
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$46.26	\$6.23	\$11.69	\$0.68	\$3.69
Cultural Enrichment	\$1.81	\$0.21	--	--	--
Public Libraries	\$23.38	\$11.18	\$18.25	\$13.25	\$9.56
Sub-Total	\$71.44	\$17.62	\$29.94	\$13.93	\$13.24
Community Development					
Planning and Community Development	\$29.33	\$21.87	\$44.24	\$107.55	\$35.34
Environmental Management	\$1.79	\$16.62	\$4.51	\$0.28	\$0.29
Cooperative Extension Program	\$2.47	\$2.91	\$4.54	\$1.53	\$1.67
Sub-Total	\$33.59	\$41.40	\$53.29	\$109.36	\$37.30
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,116.22	\$2,015.95	\$1,858.18	\$1,996.22	\$2,009.71

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Prince Edward County	Prince George County	Prince William County	Pulaski County	Rappahannock County
General Government Administration					
Legislative	\$4.83	\$8.64	\$5.36	\$4.08	\$9.76
General and Financial Administration	\$54.81	\$78.04	\$83.69	\$43.64	\$109.89
Board of Elections	\$0.99	\$4.50	\$3.14	\$6.71	\$4.99
Sub-Total	\$60.64	\$91.18	\$92.19	\$54.43	\$124.64
Judicial Administration					
Courts	\$61.01	\$30.82	\$32.78	\$36.60	\$53.23
Commonwealth's Attorney	\$22.08	\$9.24	\$8.52	\$12.77	\$33.47
Sub-Total	\$83.10	\$40.06	\$41.30	\$49.37	\$86.70
Public Safety					
Law Enforcement and Traffic Control	\$63.46	\$118.10	\$169.81	\$67.24	\$105.91
Fire and Rescue Services	\$38.37	\$92.04	\$165.60	\$28.71	\$54.45
Correction and Detention	\$78.17	\$81.36	\$89.57	\$135.53	\$101.47
Inspections	\$2.33	\$14.84	\$39.27	\$3.68	\$22.53
Other Protection	\$4.53	\$5.80	\$21.37	\$11.75	\$29.81
Sub-Total	\$186.86	\$312.14	\$485.63	\$246.91	\$314.16
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$11.56	--	--
Sanitation and Waste Removal	\$52.69	\$9.37	\$42.13	\$102.89	\$85.48
Maintenance of General Buildings and Grounds	\$29.99	\$46.27	\$48.31	\$20.03	\$91.11
Sub-Total	\$82.69	\$55.64	\$102.01	\$122.92	\$176.59
Health and Welfare					
Health	\$7.34	\$5.01	\$15.11	\$7.77	\$16.86
Mental Health and Mental Retardation	\$117.48	\$50.77	\$57.56	\$122.62	\$100.47
Welfare/Social Services	\$153.61	\$69.14	\$114.41	\$241.73	\$186.48
Sub-Total	\$278.43	\$124.92	\$187.08	\$372.12	\$303.81
Education					
Instruction	\$908.41	\$993.31	\$1,362.00	\$825.58	\$1,136.28
Administration, Attendance, and Health	\$68.86	\$70.95	\$69.47	\$127.45	\$98.94
Pupil Transportation Services	\$89.68	\$96.36	\$107.84	\$59.06	\$121.85
Operation and Maintenance Services	\$104.03	\$131.32	\$178.29	\$154.86	\$110.53
School Food Services and Other Non-Instructional Operations	\$46.88	\$55.26	\$65.90	\$57.91	\$59.81
Contributions to Community Colleges	\$0.60	\$0.65	--	\$0.44	\$4.16
Sub-Total	\$1,218.46	\$1,347.85	\$1,783.50	\$1,225.30	\$1,531.57
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$3.89	\$16.68	\$68.50	\$21.38	\$1.30
Cultural Enrichment	\$1.68	--	--	\$0.95	--
Public Libraries	\$8.98	\$9.73	\$33.16	\$15.79	\$28.06
Sub-Total	\$14.55	\$26.41	\$101.66	\$38.12	\$29.36
Community Development					
Planning and Community Development	\$16.57	\$24.90	\$104.78	\$112.53	\$18.28
Environmental Management	\$0.59	\$0.80	\$7.51	\$0.34	\$1.68
Cooperative Extension Program	\$4.87	\$2.03	\$3.24	\$2.48	\$9.70
Sub-Total	\$22.02	\$27.73	\$115.53	\$115.35	\$29.66
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$1,946.75	\$2,025.93	\$2,908.89	\$2,224.53	\$2,596.49

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
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Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	\$10.79	\$3.98	\$3.21	\$2.25	\$9.09
General and Financial Administration	\$56.40	\$75.62	\$53.58	\$45.68	\$46.37
Board of Elections	\$7.01	\$3.25	\$5.74	\$4.22	\$6.64
Sub-Total	\$74.19	\$82.84	\$62.53	\$52.15	\$62.11
Judicial Administration					
Courts	\$34.75	\$30.15	\$36.57	\$21.24	\$45.03
Commonwealth's Attorney	\$26.28	\$8.33	\$21.20	\$14.14	\$12.76
Sub-Total	\$61.03	\$38.48	\$57.77	\$35.37	\$57.80
Public Safety					
Law Enforcement and Traffic Control	\$115.88	\$130.39	\$76.96	\$60.18	\$51.83
Fire and Rescue Services	\$6.50	\$132.41	\$49.21	\$86.39	\$18.01
Correction and Detention	\$184.84	\$79.56	\$83.11	\$68.83	\$324.23
Inspections	\$10.24	\$11.51	\$10.88	\$9.23	\$2.52
Other Protection	\$17.51	\$5.61	\$38.10	\$4.39	\$22.33
Sub-Total	\$334.98	\$359.48	\$258.26	\$229.00	\$418.93
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.12	--	\$4.66	--	\$28.55
Sanitation and Waste Removal	\$65.57	\$77.39	\$81.79	\$51.03	\$74.31
Maintenance of General Buildings and Grounds	\$20.26	\$86.43	\$53.70	\$18.74	\$22.73
Sub-Total	\$85.95	\$163.82	\$140.14	\$69.77	\$125.59
Health and Welfare					
Health	\$13.94	\$5.53	\$16.06	\$7.55	\$13.33
Mental Health and Mental Retardation	\$78.40	\$43.36	\$166.57	\$59.77	\$207.25
Welfare/Social Services	\$145.04	\$147.31	\$150.48	\$147.71	\$156.65
Sub-Total	\$237.38	\$196.19	\$333.10	\$215.04	\$377.23
Education					
Instruction	\$821.13	\$1,061.86	\$949.94	\$1,098.12	\$929.53
Administration, Attendance, and Health	\$52.53	\$62.26	\$67.62	\$56.52	\$27.38
Pupil Transportation Services	\$75.93	\$57.94	\$69.79	\$91.22	\$80.57
Operation and Maintenance Services	\$105.12	\$117.14	\$138.93	\$116.09	\$120.49
School Food Services and Other Non-Instructional Operations	\$74.52	\$82.33	\$39.89	\$70.01	\$54.32
Contributions to Community Colleges	\$3.05	--	\$0.84	--	\$1.66
Sub-Total	\$1,132.28	\$1,381.54	\$1,267.01	\$1,431.97	\$1,213.94
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$4.56	\$45.08	\$30.42	\$18.98	\$3.78
Cultural Enrichment	\$1.52	\$2.08	--	--	--
Public Libraries	\$12.59	\$30.17	\$33.53	\$16.85	\$11.29
Sub-Total	\$18.67	\$77.33	\$63.95	\$35.83	\$15.08
Community Development					
Planning and Community Development	\$5.92	\$16.16	\$63.33	\$50.82	\$239.57
Environmental Management	\$2.87	--	\$2.26	\$2.40	\$1.01
Cooperative Extension Program	\$2.94	\$0.61	\$4.22	\$2.34	\$3.11
Sub-Total	\$11.73	\$16.76	\$69.81	\$55.57	\$243.69
Nondepartmental/1					
Sub-Total	--	--	\$57.51	--	--
Grand Total	\$1,956.22	\$2,316.44	\$2,310.08	\$2,124.70	\$2,514.35

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

2
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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
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Expenditure Category	Scott County	Shenandoah County	Smyth County	Southampton County	Spotsylvania County
General Government Administration					
Legislative	\$8.07	\$6.39	\$14.62	\$8.36	\$3.36
General and Financial Administration	\$40.92	\$42.16	\$25.08	\$39.92	\$71.61
Board of Elections	\$5.42	\$3.43	\$3.58	\$11.25	\$2.39
Sub-Total	\$54.41	\$51.98	\$43.27	\$59.52	\$77.35
Judicial Administration					
Courts	\$24.97	\$24.72	\$27.79	\$35.36	\$31.08
Commonwealth's Attorney	\$8.85	\$9.44	\$12.31	\$22.25	\$10.77
Sub-Total	\$33.81	\$34.16	\$40.10	\$57.61	\$41.85
Public Safety					
Law Enforcement and Traffic Control	\$74.95	\$72.79	\$88.23	\$94.34	\$94.07
Fire and Rescue Services	\$23.19	\$48.51	\$24.24	\$69.37	\$81.18
Correction and Detention	\$185.85	\$50.76	\$241.86	\$112.18	\$74.92
Inspections	\$2.07	\$11.88	\$4.16	\$3.06	\$35.88
Other Protection	\$64.75	\$31.29	\$14.24	\$27.79	\$21.68
Sub-Total	\$350.82	\$215.24	\$372.73	\$306.74	\$307.72
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.10	--	--	\$2.23	\$9.71
Sanitation and Waste Removal	\$48.11	\$56.31	\$44.98	\$73.53	\$37.88
Maintenance of General Buildings and Grounds	\$36.31	\$17.11	\$14.63	\$23.15	\$20.63
Sub-Total	\$84.53	\$73.42	\$59.62	\$98.91	\$68.23
Health and Welfare					
Health	\$9.19	\$6.51	\$14.18	\$15.60	\$5.74
Mental Health and Mental Retardation	\$69.89	\$78.70	\$243.10	\$102.28	\$38.62
Welfare/Social Services	\$149.35	\$146.44	\$154.98	\$114.81	\$109.67
Sub-Total	\$228.43	\$231.65	\$412.25	\$232.69	\$154.03
Education					
Instruction	\$962.93	\$1,023.68	\$1,046.47	\$1,028.52	\$1,299.62
Administration, Attendance, and Health	\$81.32	\$42.02	\$42.91	\$65.80	\$68.39
Pupil Transportation Services	\$74.33	\$72.65	\$57.05	\$124.70	\$101.10
Operation and Maintenance Services	\$236.54	\$132.13	\$109.60	\$157.64	\$159.52
School Food Services and Other Non-Instructional Operations	\$61.69	\$42.28	\$66.49	\$59.20	\$67.15
Contributions to Community Colleges	\$1.11	\$0.69	\$1.72	--	\$0.24
Sub-Total	\$1,417.92	\$1,313.46	\$1,324.24	\$1,435.87	\$1,696.02
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$17.90	\$19.04	\$11.46	--	\$21.18
Cultural Enrichment	--	\$0.61	\$1.86	\$1.25	\$0.05
Public Libraries	\$13.59	\$13.27	\$34.33	\$16.15	\$32.96
Sub-Total	\$31.48	\$32.92	\$47.66	\$17.40	\$54.20
Community Development					
Planning and Community Development	\$9.81	\$14.99	\$27.27	\$52.65	\$26.79
Environmental Management	\$1.79	\$0.78	\$0.49	\$4.37	\$0.11
Cooperative Extension Program	\$2.47	\$3.56	\$1.99	\$2.95	\$0.77
Sub-Total	\$14.06	\$19.33	\$29.75	\$59.96	\$27.67
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,215.47	\$1,972.15	\$2,329.61	\$2,268.70	\$2,427.07

1

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

2

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Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	\$6.05	\$30.79	\$6.85	\$1.58	\$6.83
General and Financial Administration	\$67.01	\$127.07	\$107.06	\$38.49	\$57.42
Board of Elections	\$2.97	\$11.17	\$11.02	\$4.60	\$10.66
Sub-Total	\$76.02	\$169.04	\$124.93	\$44.67	\$74.91
Judicial Administration					
Courts	\$29.82	\$64.56	\$36.53	\$30.16	\$24.29
Commonwealth's Attorney	\$16.20	\$15.00	\$28.56	\$16.32	\$14.00
Sub-Total	\$46.02	\$79.56	\$65.09	\$46.49	\$38.29
Public Safety					
Law Enforcement and Traffic Control	\$127.15	\$123.42	\$118.55	\$60.60	\$36.04
Fire and Rescue Services	\$84.35	\$42.60	\$64.15	\$15.82	\$73.66
Correction and Detention	\$110.12	\$59.94	\$112.78	\$202.57	\$109.85
Inspections	\$39.62	\$14.62	\$17.12	\$3.43	\$16.34
Other Protection	\$5.92	\$35.64	\$28.26	\$16.19	\$9.93
Sub-Total	\$367.15	\$276.22	\$340.86	\$298.62	\$245.82
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	\$3.83	\$7.44	\$29.26
Sanitation and Waste Removal	\$24.67	\$70.25	\$23.38	\$40.99	\$83.75
Maintenance of General Buildings and Grounds	\$33.62	\$54.23	\$51.13	\$40.52	\$11.05
Sub-Total	\$58.29	\$124.48	\$78.34	\$88.94	\$124.06
Health and Welfare					
Health	\$5.57	\$28.77	\$12.24	\$7.21	\$6.75
Mental Health and Mental Retardation	\$41.39	\$181.17	\$108.87	\$167.16	\$63.29
Welfare/Social Services	\$102.17	\$281.87	\$241.67	\$191.55	\$188.14
Sub-Total	\$149.14	\$491.81	\$362.78	\$365.92	\$258.18
Education					
Instruction	\$1,361.21	\$1,482.54	\$1,079.69	\$965.02	\$893.78
Administration, Attendance, and Health	\$96.54	\$102.52	\$66.92	\$35.56	\$41.76
Pupil Transportation Services	\$105.13	\$124.82	\$123.72	\$84.00	\$58.94
Operation and Maintenance Services	\$151.12	\$247.28	\$154.65	\$105.42	\$132.80
School Food Services and Other Non-Instructional Operations	\$68.73	\$96.42	\$68.31	\$62.03	\$46.79
Contributions to Community Colleges	\$0.14	\$0.16	\$0.24	\$2.50	\$0.69
Sub-Total	\$1,782.87	\$2,053.73	\$1,493.52	\$1,254.54	\$1,174.76
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$40.66	\$47.48	\$1.25	\$8.52	\$40.37
Cultural Enrichment	--	\$2.81	\$1.04	\$1.89	\$0.55
Public Libraries	\$34.07	\$18.15	\$15.84	\$19.29	\$9.64
Sub-Total	\$74.72	\$68.44	\$18.14	\$29.70	\$50.57
Community Development					
Planning and Community Development	\$36.12	\$39.16	\$34.55	\$42.00	\$44.25
Environmental Management	\$0.003	\$1.27	\$16.56	--	\$1.75
Cooperative Extension Program	\$1.37	\$8.99	\$3.66	\$2.07	\$2.43
Sub-Total	\$37.49	\$49.43	\$54.77	\$44.07	\$48.42
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,591.71	\$3,312.70	\$2,538.44	\$2,172.95	\$2,015.01

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$2.48	\$3.11	\$7.46	\$8.50	\$4.66
General and Financial Administration	\$28.23	\$98.84	\$48.19	\$36.67	\$101.82
Board of Elections	\$3.76	\$6.26	\$3.38	\$5.02	\$3.81
Sub-Total	\$34.47	\$108.21	\$59.03	\$50.19	\$110.30
Judicial Administration					
Courts	\$27.28	\$45.39	\$34.67	\$36.23	\$33.42
Commonwealth's Attorney	\$10.06	\$18.34	\$14.62	\$13.82	\$14.80
Sub-Total	\$37.34	\$63.73	\$49.29	\$50.05	\$48.22
Public Safety					
Law Enforcement and Traffic Control	\$64.71	\$78.49	\$84.67	\$68.63	\$110.15
Fire and Rescue Services	\$36.84	\$31.33	\$9.98	\$23.57	\$154.78
Correction and Detention	\$203.24	\$256.34	\$203.78	\$77.94	\$88.28
Inspections	\$3.39	\$5.96	\$4.84	\$6.02	\$13.51
Other Protection	\$12.06	\$62.00	\$8.70	\$18.15	\$51.63
Sub-Total	\$320.24	\$434.11	\$311.97	\$194.31	\$418.35
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$0.79	\$3.88	\$7.51	--	--
Sanitation and Waste Removal	\$36.38	\$108.75	\$77.01	\$68.91	\$63.58
Maintenance of General Buildings and Grounds	\$13.63	\$30.12	\$12.66	\$36.30	\$93.87
Sub-Total	\$50.79	\$142.75	\$97.18	\$105.22	\$157.46
Health and Welfare					
Health	\$9.29	\$10.13	\$10.69	\$10.16	\$50.51
Mental Health and Mental Retardation	\$116.49	\$96.26	\$97.74	\$232.62	\$58.75
Welfare/Social Services	\$114.89	\$158.55	\$176.55	\$173.15	\$89.40
Sub-Total	\$240.67	\$264.95	\$284.99	\$415.93	\$198.67
Education					
Instruction	\$930.33	\$696.55	\$1,153.48	\$975.06	\$1,257.73
Administration, Attendance, and Health	\$45.14	\$49.31	\$39.25	\$32.11	\$120.50
Pupil Transportation Services	\$79.57	\$84.96	\$68.64	\$74.26	\$97.02
Operation and Maintenance Services	\$113.75	\$93.13	\$116.06	\$170.57	\$179.44
School Food Services and Other Non-Instructional Operations	\$70.10	\$46.86	\$78.31	\$56.74	\$65.01
Contributions to Community Colleges	\$2.31	\$0.45	\$1.30	\$1.48	--
Sub-Total	\$1,241.20	\$971.25	\$1,457.03	\$1,310.22	\$1,719.71
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$15.02	\$10.24	\$0.97	\$10.74	\$24.36
Cultural Enrichment	\$5.15	\$1.84	\$0.46	\$1.70	\$46.85
Public Libraries	\$24.24	\$18.95	\$27.54	\$12.50	\$34.97
Sub-Total	\$44.41	\$31.03	\$28.97	\$24.93	\$106.17
Community Development					
Planning and Community Development	\$81.37	\$29.62	\$33.14	\$157.38	\$44.00
Environmental Management	\$0.55	\$1.70	--	\$1.77	\$9.97
Cooperative Extension Program	\$1.53	\$2.46	\$3.84	\$0.40	\$1.07
Sub-Total	\$83.46	\$33.78	\$36.98	\$159.55	\$55.03
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,052.57	\$2,049.81	\$2,325.44	\$2,310.41	\$2,813.91

1

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

2

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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$6.93	\$10.77	\$3.24	\$23.28	\$4.43
General and Financial Administration	\$224.50	\$212.04	\$112.52	\$142.65	\$215.53
Board of Elections	\$7.57	\$9.58	\$8.81	\$8.58	\$9.31
Sub-Total	\$239.00	\$232.39	\$124.57	\$174.50	\$229.28
Judicial Administration					
Courts	\$80.47	\$31.57	\$48.74	\$73.40	\$51.19
Commonwealth's Attorney	\$20.37	\$2.67	\$30.51	\$29.98	\$21.81
Sub-Total	\$100.84	\$34.24	\$79.26	\$103.38	\$72.99
Public Safety					
Law Enforcement and Traffic Control	\$390.88	\$338.40	\$310.20	\$192.65	\$300.37
Fire and Rescue Services	\$216.51	\$24.84	\$198.01	\$23.36	\$192.06
Correction and Detention	\$121.61	\$51.34	\$135.06	\$77.99	\$198.77
Inspections	\$47.68	\$50.84	\$9.87	\$23.00	\$16.72
Other Protection	\$12.27	\$31.67	\$10.80	\$35.86	\$32.17
Sub-Total	\$788.95	\$497.08	\$663.95	\$352.86	\$740.10
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$127.69	\$231.70	\$161.41	\$209.40	\$162.79
Sanitation and Waste Removal	\$69.10	\$417.92	\$422.03	\$90.84	\$51.70
Maintenance of General Buildings and Grounds	\$71.34	\$105.03	\$15.53	\$35.88	\$63.09
Sub-Total	\$268.14	\$754.65	\$598.97	\$336.12	\$277.58
Health and Welfare					
Health	\$53.55	\$7.00	\$28.52	\$12.46	\$16.41
Mental Health and Mental Retardation	\$196.88	\$58.14	\$158.99	\$159.50	\$326.14
Welfare/Social Services	\$415.61	\$83.00	\$304.87	\$199.75	\$575.92
Sub-Total	\$666.04	\$148.14	\$492.37	\$371.71	\$918.46
Education					
Instruction	\$1,026.05	\$894.92	\$1,006.61	\$1,247.37	\$1,154.18
Administration, Attendance, and Health	\$129.11	\$91.43	\$69.50	\$54.97	\$98.94
Pupil Transportation Services	\$42.74	\$87.86	\$38.52	\$50.76	\$58.58
Operation and Maintenance Services	\$116.14	--	\$106.39	\$141.56	\$168.16
School Food Services and Other Non-Instructional Operations	\$33.28	--	\$58.75	\$60.46	\$43.41
Contributions to Community Colleges	\$0.10	\$0.64	\$2.38	\$1.24	\$0.39
Sub-Total	\$1,347.42	\$1,074.86	\$1,282.16	\$1,556.35	\$1,523.67
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$151.64	\$124.72	\$162.79	\$208.28	\$185.70
Cultural Enrichment	\$23.45	\$18.59	\$1.44	\$0.54	\$5.14
Public Libraries	\$53.18	\$31.25	\$133.45	\$24.18	\$32.27
Sub-Total	\$228.27	\$174.55	\$297.68	\$233.00	\$223.11
Community Development					
Planning and Community Development	\$172.68	\$56.51	\$113.92	\$49.60	\$133.91
Environmental Management	\$6.44	\$0.28	\$2.93	\$0.31	\$0.97
Cooperative Extension Program	--	\$1.77	--	--	\$1.03
Sub-Total	\$179.11	\$58.56	\$116.85	\$49.91	\$135.90
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,817.77	\$2,974.48	\$3,655.81	\$3,177.83	\$4,121.09

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
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Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	\$3.99	\$10.23	\$9.50	\$2.45	\$27.49
General and Financial Administration	\$121.21	\$132.36	\$187.09	\$88.98	\$238.77
Board of Elections	\$6.46	\$9.38	\$12.65	\$3.46	\$10.04
Sub-Total	\$131.65	\$151.97	\$209.24	\$94.90	\$276.31
Judicial Administration					
Courts	\$57.88	\$55.64	\$13.50	\$29.31	\$314.60
Commonwealth's Attorney	\$11.95	\$34.30	\$3.18	\$16.72	--
Sub-Total	\$69.83	\$89.94	\$16.68	\$46.03	\$314.60
Public Safety					
Law Enforcement and Traffic Control	\$177.40	\$273.93	\$210.57	\$184.61	\$455.84
Fire and Rescue Services	\$164.31	\$182.29	\$94.32	\$141.48	\$85.18
Correction and Detention	\$96.41	\$224.42	\$16.26	\$134.77	\$314.98
Inspections	\$17.38	\$12.35	\$20.20	\$11.58	\$29.31
Other Protection	\$2.39	\$14.66	\$82.61	\$26.51	\$14.09
Sub-Total	\$457.89	\$707.65	\$423.96	\$498.95	\$899.40
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$126.39	\$139.32	\$210.83	\$150.40	\$190.80
Sanitation and Waste Removal	\$78.01	\$70.97	\$121.17	\$67.77	\$163.63
Maintenance of General Buildings and Grounds	\$28.80	\$37.07	\$115.73	\$58.74	\$33.86
Sub-Total	\$233.20	\$247.36	\$447.73	\$276.91	\$388.28
Health and Welfare					
Health	\$31.06	\$9.92	\$15.59	\$11.81	\$10.86
Mental Health and Mental Retardation	\$64.13	\$89.73	\$237.39	\$135.93	\$203.84
Welfare/Social Services	\$107.47	\$114.53	\$254.57	\$234.40	\$248.03
Sub-Total	\$202.66	\$214.19	\$507.55	\$382.13	\$462.73
Education					
Instruction	\$1,358.40	\$1,308.79	\$1,298.04	\$1,108.09	\$1,052.89
Administration, Attendance, and Health	\$62.39	\$75.57	\$89.23	\$57.00	\$61.91
Pupil Transportation Services	\$97.26	\$46.54	\$38.96	\$39.65	\$119.00
Operation and Maintenance Services	\$168.24	\$170.22	\$142.98	\$157.28	\$166.28
School Food Services and Other Non-Instructional Operations	\$53.95	\$48.85	\$117.48	\$61.14	\$72.62
Contributions to Community Colleges	\$0.35	\$0.22	--	\$0.22	\$0.26
Sub-Total	\$1,740.60	\$1,650.18	\$1,686.69	\$1,423.38	\$1,472.95
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$33.61	\$86.47	\$187.60	\$106.11	\$32.24
Cultural Enrichment	\$0.84	\$5.09	\$96.29	\$0.22	--
Public Libraries	\$32.33	\$36.17	\$38.04	\$22.63	\$26.09
Sub-Total	\$66.78	\$127.73	\$321.93	\$128.96	\$58.33
Community Development					
Planning and Community Development	\$65.48	\$17.31	\$22.57	\$141.08	\$141.97
Environmental Management	--	\$0.13	\$0.35	--	--
Cooperative Extension Program	\$1.79	--	\$3.28	\$0.48	\$3.27
Sub-Total	\$67.27	\$17.44	\$26.20	\$141.56	\$145.24
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$2,969.89	\$3,206.45	\$3,639.99	\$2,992.82	\$4,017.83

1

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

2

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FY 2006
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Expenditure Category	Fairfax City	Falls Church City	Franklin City	Fredericksburg City	Galax City
General Government Administration					
Legislative	\$10.33	\$15.01	\$28.74	\$12.92	\$1.61
General and Financial Administration	\$253.71	\$281.49	\$217.99	\$168.66	\$135.68
Board of Elections	\$8.23	\$27.32	\$12.96	\$9.11	\$7.67
Sub-Total	\$272.27	\$323.83	\$259.69	\$190.69	\$144.96
Judicial Administration					
Courts	\$24.08	\$56.85	\$23.82	\$88.33	\$22.59
Commonwealth's Attorney	\$1.19	\$3.53	--	\$39.14	--
Sub-Total	\$25.27	\$60.38	\$23.82	\$127.47	\$22.59
Public Safety					
Law Enforcement and Traffic Control	\$412.68	\$372.27	\$323.83	\$313.28	\$239.92
Fire and Rescue Services	\$389.78	\$155.21	\$133.13	\$212.20	\$47.25
Correction and Detention	\$22.86	\$130.81	\$93.44	\$285.16	\$12.95
Inspections	\$54.91	\$25.21	\$42.61	\$32.63	\$18.36
Other Protection	--	\$15.72	\$20.54	\$42.17	\$6.84
Sub-Total	\$880.23	\$699.23	\$613.55	\$885.45	\$325.33
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$260.21	\$281.83	\$280.19	\$152.20	\$218.37
Sanitation and Waste Removal	\$100.59	\$79.07	\$98.95	\$117.70	\$169.01
Maintenance of General Buildings and Grounds	\$116.48	\$117.00	\$119.32	\$66.68	\$30.97
Sub-Total	\$477.28	\$477.90	\$498.45	\$336.58	\$418.35
Health and Welfare					
Health	\$35.16	\$12.08	\$18.82	\$11.45	\$17.73
Mental Health and Mental Retardation	\$80.68	\$76.80	\$217.23	\$196.60	\$266.74
Welfare/Social Services	\$93.41	\$218.38	\$232.49	\$257.80	\$218.94
Sub-Total	\$209.25	\$307.26	\$468.54	\$465.84	\$503.41
Education					
Instruction	\$1,095.18	\$2,127.83	\$1,282.53	\$938.91	\$1,241.89
Administration, Attendance, and Health	\$78.43	\$254.83	\$118.66	\$291.52	\$63.74
Pupil Transportation Services	\$68.34	\$56.93	\$67.23	\$42.97	\$50.46
Operation and Maintenance Services	\$167.66	\$322.94	\$256.71	\$141.62	\$179.87
School Food Services and Other Non-Instructional Operations	\$43.19	\$184.24	\$89.22	\$52.43	\$86.63
Contributions to Community Colleges	\$0.10	\$4.77	--	\$0.26	\$1.78
Sub-Total	\$1,452.90	\$2,951.54	\$1,814.34	\$1,467.70	\$1,624.36
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$161.04	\$95.54	\$86.86	\$118.54	\$146.51
Cultural Enrichment	\$2.36	\$47.09	--	\$6.75	\$26.78
Public Libraries	\$36.71	\$156.72	\$47.52	\$56.17	\$77.75
Sub-Total	\$200.11	\$299.36	\$134.38	\$181.46	\$251.04
Community Development					
Planning and Community Development	\$131.76	\$122.67	\$104.99	\$98.49	\$21.48
Environmental Management	--	\$20.90	--	\$0.49	\$20.03
Cooperative Extension Program	\$0.98	--	--	--	--
Sub-Total	\$132.74	\$143.57	\$104.99	\$98.97	\$41.51
Nondepartmental/1					
Sub-Total	--	--	\$65.73	--	--
Grand Total	\$3,650.04	\$5,263.06	\$3,983.50	\$3,754.16	\$3,331.55

1

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2

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Expenditure Category	Hampton City	Harrisonburg City	Hopewell City	Lexington City	Lynchburg City
General Government Administration					
Legislative	\$4.22	\$4.23	\$8.05	\$6.27	--
General and Financial Administration	\$110.59	\$55.14	\$110.68	\$133.54	\$129.70
Board of Elections	\$4.03	\$3.48	\$5.80	\$6.42	\$3.45
Sub-Total	\$118.84	\$62.85	\$124.54	\$146.23	\$133.14
Judicial Administration					
Courts	\$25.45	\$12.95	\$45.29	\$20.59	\$49.36
Commonwealth's Attorney	\$15.39	\$3.20	\$19.37	--	\$25.91
Sub-Total	\$40.84	\$16.14	\$64.66	\$20.59	\$75.27
Public Safety					
Law Enforcement and Traffic Control	\$186.07	\$141.28	\$226.34	\$230.18	\$257.47
Fire and Rescue Services	\$141.35	\$119.49	\$129.54	\$112.20	\$213.95
Correction and Detention	\$111.63	\$44.24	\$185.82	\$24.27	\$166.55
Inspections	\$16.92	\$13.32	\$13.07	--	\$10.64
Other Protection	\$21.32	\$57.42	\$11.50	\$74.84	\$7.53
Sub-Total	\$477.29	\$375.76	\$566.28	\$441.49	\$656.14
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$117.64	\$182.72	\$167.71	\$200.28	\$164.99
Sanitation and Waste Removal	\$67.09	\$71.76	\$69.98	\$126.06	\$73.72
Maintenance of General Buildings and Grounds	\$58.70	\$12.77	\$1.15	\$55.23	\$61.89
Sub-Total	\$243.43	\$267.25	\$238.84	\$381.57	\$300.60
Health and Welfare					
Health	\$21.87	\$7.35	\$6.53	\$28.12	\$12.23
Mental Health and Mental Retardation	\$158.94	\$72.17	\$95.51	\$161.81	\$236.33
Welfare/Social Services	\$210.88	\$168.03	\$220.92	\$94.38	\$308.42
Sub-Total	\$391.69	\$247.55	\$322.96	\$284.32	\$556.98
Education					
Instruction	\$1,078.58	\$815.23	\$1,302.88	\$640.22	\$927.88
Administration, Attendance, and Health	\$70.17	\$50.94	\$74.15	\$48.54	\$36.80
Pupil Transportation Services	\$67.27	\$41.05	\$28.25	--	\$55.71
Operation and Maintenance Services	\$132.96	\$87.83	\$206.23	\$56.36	\$131.79
School Food Services and Other Non-Instructional Operations	\$54.81	\$34.48	\$78.17	\$22.13	\$38.92
Contributions to Community Colleges	--	\$1.06	\$0.41	--	--
Sub-Total	\$1,403.78	\$1,030.59	\$1,690.09	\$767.24	\$1,191.10
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$112.66	\$95.21	\$79.68	\$64.35	\$102.79
Cultural Enrichment	\$52.20	\$1.12	\$1.04	--	\$5.08
Public Libraries	\$20.43	\$14.89	\$34.97	\$10.60	\$23.47
Sub-Total	\$185.29	\$111.21	\$115.68	\$74.95	\$131.33
Community Development					
Planning and Community Development	\$178.09	\$47.40	\$39.14	\$84.41	\$101.52
Environmental Management	\$0.20	--	--	\$4.32	\$0.33
Cooperative Extension Program	\$0.72	--	--	--	\$0.41
Sub-Total	\$179.00	\$47.40	\$39.14	\$88.73	\$102.26
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,040.16	\$2,158.76	\$3,162.19	\$2,205.12	\$3,146.82

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Manassas City	Manassas Park City	Martinsville City	Newport News City	Norfolk City
General Government Administration					
Legislative	\$13.03	\$15.95	\$3.01	\$3.53	\$6.92
General and Financial Administration	\$121.56	\$226.73	\$149.91	\$136.34	\$84.95
Board of Elections	\$6.70	\$8.71	\$7.34	\$3.00	\$4.24
Sub-Total	\$141.29	\$251.40	\$160.25	\$142.87	\$96.11
Judicial Administration					
Courts	\$18.70	\$13.84	\$77.60	\$23.13	\$25.82
Commonwealth's Attorney	\$7.05	\$6.29	\$33.98	\$14.61	\$24.73
Sub-Total	\$25.74	\$20.13	\$111.58	\$37.74	\$50.54
Public Safety					
Law Enforcement and Traffic Control	\$304.73	\$214.32	\$289.41	\$216.94	\$254.52
Fire and Rescue Services	\$68.50	\$145.50	\$141.23	\$154.33	\$170.12
Correction and Detention	\$104.52	\$36.39	\$183.60	\$129.61	\$186.33
Inspections	\$29.64	\$28.00	\$23.28	\$14.66	\$9.69
Other Protection	\$43.95	\$7.00	\$4.99	\$4.57	\$29.55
Sub-Total	\$551.33	\$431.21	\$642.50	\$520.12	\$650.21
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$146.24	\$64.53	\$222.64	\$135.83	\$161.13
Sanitation and Waste Removal	\$70.40	\$46.93	\$83.68	\$53.95	\$66.48
Maintenance of General Buildings and Grounds	\$11.39	\$68.39	\$42.56	\$38.85	\$75.40
Sub-Total	\$228.04	\$179.84	\$348.89	\$228.63	\$303.00
Health and Welfare					
Health	\$16.48	\$3.31	\$11.30	\$13.34	\$34.82
Mental Health and Mental Retardation	\$68.26	\$57.50	\$191.26	\$116.18	\$80.13
Welfare/Social Services	\$164.41	\$243.71	\$157.12	\$261.51	\$331.58
Sub-Total	\$249.15	\$304.51	\$359.67	\$391.03	\$446.53
Education					
Instruction	\$1,640.00	\$1,424.26	\$1,246.26	\$1,199.17	\$1,092.82
Administration, Attendance, and Health	\$103.40	\$136.84	\$212.51	\$100.84	\$48.95
Pupil Transportation Services	\$80.73	\$97.46	\$57.77	\$79.01	\$44.20
Operation and Maintenance Services	\$181.15	\$282.83	\$161.95	\$153.34	\$148.46
School Food Services and Other Non-Instructional Operations	\$57.77	\$63.71	\$75.59	\$67.13	\$95.96
Contributions to Community Colleges	--	\$1.02	\$1.33	--	\$0.03
Sub-Total	\$2,063.05	\$2,006.12	\$1,755.40	\$1,599.49	\$1,430.41
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$41.80	\$99.76	\$81.56	\$109.58	\$72.88
Cultural Enrichment	\$28.96	--	--	\$14.14	\$63.79
Public Libraries	\$43.72	\$38.72	\$31.89	\$24.48	\$31.86
Sub-Total	\$114.48	\$138.48	\$113.45	\$148.21	\$168.53
Community Development					
Planning and Community Development	\$109.36	\$2.64	\$211.36	\$123.58	\$85.02
Environmental Management	\$0.12	--	--	\$0.03	--
Cooperative Extension Program	\$2.09	--	\$0.65	\$1.35	--
Sub-Total	\$111.58	\$2.64	\$212.01	\$124.96	\$85.02
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,484.66	\$3,334.33	\$3,703.75	\$3,193.04	\$3,230.36

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
 Per Capita Distribution/2
 of
 Operating Expenditures by Category and Locality
 for
 Counties and Cities in Virginia
 FY 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Norton City	Petersburg City	Poquoson City	Portsmouth City	Radford City
General Government Administration					
Legislative	\$4.94	\$7.42	\$7.87	\$6.57	\$5.06
General and Financial Administration	\$159.93	\$97.42	\$134.58	\$125.17	\$105.32
Board of Elections	\$16.76	\$10.72	\$9.64	\$4.53	\$6.10
Sub-Total	\$181.64	\$115.55	\$152.10	\$136.27	\$116.47
Judicial Administration					
Courts	\$70.72	\$62.58	\$20.29	\$40.46	\$43.73
Commonwealth's Attorney	\$7.12	\$29.62	--	\$20.93	\$27.81
Sub-Total	\$77.84	\$92.20	\$20.29	\$61.39	\$71.54
Public Safety					
Law Enforcement and Traffic Control	\$350.17	\$277.97	\$168.20	\$246.18	\$173.56
Fire and Rescue Services	\$44.62	\$194.58	\$193.42	\$267.45	\$78.45
Correction and Detention	\$309.35	\$298.70	\$26.18	\$168.78	\$68.50
Inspections	\$26.67	\$1.18	\$17.27	\$27.01	\$10.20
Other Protection	\$3.12	\$5.55	\$13.28	\$25.09	\$37.18
Sub-Total	\$733.93	\$777.99	\$418.35	\$734.51	\$367.88
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$265.70	\$127.58	\$93.03	\$74.39	\$149.89
Sanitation and Waste Removal	\$113.24	\$37.99	\$42.68	\$105.04	\$69.07
Maintenance of General Buildings and Grounds	\$66.81	\$105.92	\$15.99	\$71.37	\$19.40
Sub-Total	\$445.74	\$271.48	\$151.70	\$250.80	\$238.37
Health and Welfare					
Health	\$12.53	\$22.48	\$18.98	\$16.16	\$4.42
Mental Health and Mental Retardation	\$170.87	\$114.36	\$60.06	\$81.60	\$116.52
Welfare/Social Services	\$249.90	\$465.79	\$47.01	\$235.52	\$104.20
Sub-Total	\$433.31	\$602.63	\$126.06	\$333.29	\$225.14
Education					
Instruction	\$1,452.19	\$1,203.73	\$1,355.48	\$1,088.88	\$677.77
Administration, Attendance, and Health	\$104.01	\$116.21	\$135.28	\$66.06	\$56.26
Pupil Transportation Services	\$36.82	\$61.92	\$71.38	\$54.58	\$22.57
Operation and Maintenance Services	\$185.96	\$176.39	\$146.63	\$170.13	\$69.13
School Food Services and Other Non-Instructional Operations	\$64.76	\$73.94	\$33.39	\$69.88	\$34.96
Contributions to Community Colleges	\$1.83	\$0.22	--	--	\$0.45
Sub-Total	\$1,845.57	\$1,632.42	\$1,742.16	\$1,449.52	\$861.14
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$83.31	\$39.27	\$73.93	\$84.43	\$68.99
Cultural Enrichment	\$3.93	\$22.31	--	\$23.64	\$1.52
Public Libraries	\$17.24	\$34.39	\$55.55	\$20.35	\$38.10
Sub-Total	\$104.48	\$95.97	\$129.48	\$128.42	\$108.61
Community Development					
Planning and Community Development	\$184.48	\$51.45	\$71.65	\$44.86	\$42.86
Environmental Management	--	\$0.21	--	--	\$0.43
Cooperative Extension Program	--	\$1.11	--	--	--
Sub-Total	\$184.48	\$52.77	\$71.65	\$44.86	\$43.28
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$4,006.99	\$3,641.02	\$2,811.78	\$3,139.07	\$2,032.44

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[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	\$14.62	\$8.30	\$13.81	\$8.35	\$5.10
General and Financial Administration	\$291.80	\$103.44	\$142.31	\$112.24	\$142.42
Board of Elections	\$4.86	\$3.86	\$8.27	\$4.23	\$3.47
Sub-Total	\$311.28	\$115.60	\$164.39	\$124.82	\$150.98
Judicial Administration					
Courts	\$54.62	\$39.99	\$49.68	\$38.79	\$43.64
Commonwealth's Attorney	\$25.20	\$17.88	\$13.21	\$21.58	\$22.38
Sub-Total	\$79.82	\$57.87	\$62.89	\$60.37	\$66.02
Public Safety					
Law Enforcement and Traffic Control	\$390.15	\$204.94	\$273.61	\$206.84	\$176.14
Fire and Rescue Services	\$273.39	\$189.31	\$246.30	\$103.02	\$175.21
Correction and Detention	\$133.98	\$129.36	\$35.65	\$196.64	\$86.85
Inspections	\$17.06	\$24.39	\$19.60	\$16.66	\$24.67
Other Protection	\$12.98	\$39.75	\$25.42	\$2.67	\$6.17
Sub-Total	\$827.57	\$587.75	\$600.58	\$525.83	\$469.03
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$184.49	\$91.06	\$184.68	\$157.17	\$70.25
Sanitation and Waste Removal	\$62.32	\$100.41	\$178.41	\$111.67	\$42.57
Maintenance of General Buildings and Grounds	\$89.77	\$101.85	\$48.52	\$66.09	\$26.64
Sub-Total	\$336.57	\$293.32	\$411.60	\$334.93	\$139.47
Health and Welfare					
Health	\$37.64	\$13.05	\$9.57	\$10.15	\$37.03
Mental Health and Mental Retardation	\$178.39	\$155.35	\$128.21	\$274.85	\$96.29
Welfare/Social Services	\$420.33	\$365.87	\$67.67	\$176.95	\$159.80
Sub-Total	\$636.36	\$534.27	\$205.46	\$461.96	\$293.12
Education					
Instruction	\$1,217.22	\$1,119.35	\$1,178.44	\$956.68	\$1,146.01
Administration, Attendance, and Health	\$73.91	\$68.21	\$53.98	\$70.64	\$79.01
Pupil Transportation Services	\$55.19	\$67.32	\$43.14	\$39.04	\$93.67
Operation and Maintenance Services	\$172.72	\$163.86	\$114.96	\$88.85	\$154.90
School Food Services and Other Non-Instructional Operations	\$54.48	\$57.67	\$64.27	\$39.26	\$61.46
Contributions to Community Colleges	--	--	--	\$0.17	--
Sub-Total	\$1,573.52	\$1,476.41	\$1,454.80	\$1,194.65	\$1,535.05
Parks, Recreation, and Cultural Services					
Parks and Recreation	\$57.36	\$40.13	\$173.60	\$87.13	\$65.79
Cultural Enrichment	\$26.57	\$3.62	\$9.65	\$1.77	--
Public Libraries	\$27.44	\$28.38	\$41.64	\$45.74	\$17.78
Sub-Total	\$111.37	\$72.13	\$224.89	\$134.63	\$83.57
Community Development					
Planning and Community Development	\$43.55	\$81.59	\$33.86	\$98.53	\$71.13
Environmental Management	\$5.10	\$1.83	--	\$5.24	--
Cooperative Extension Program	--	\$0.28	\$0.59	\$0.17	\$0.92
Sub-Total	\$48.65	\$83.71	\$34.45	\$103.94	\$72.05
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	\$3,925.14	\$3,221.06	\$3,159.07	\$2,941.12	\$2,809.29

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

2
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Data Sources: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 2.2
Per Capita Distribution/2
of
Operating Expenditures by Category and Locality
for
Counties and Cities in Virginia
FY 2006
[The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Virginia Beach City	Waynesboro City	Williamsburg City	Winchester City
General Government Administration				
Legislative	\$2.63	\$7.94	\$16.74	\$3.81
General and Financial Administration	\$72.99	\$103.82	\$120.15	\$110.89
Board of Elections	\$3.02	\$4.43	\$8.36	\$4.81
Sub-Total	\$78.64	\$116.18	\$145.25	\$119.52
Judicial Administration				
Courts	\$16.58	\$39.62	\$26.90	\$48.84
Commonwealth's Attorney	\$15.99	\$18.34	--	\$24.52
Sub-Total	\$32.57	\$57.96	\$26.90	\$73.36
Public Safety				
Law Enforcement and Traffic Control	\$193.02	\$187.59	\$265.72	\$268.32
Fire and Rescue Services	\$103.02	\$100.87	\$205.32	\$139.00
Correction and Detention	\$72.29	\$113.08	\$145.22	\$234.85
Inspections	\$3.82	\$16.31	\$31.37	\$21.67
Other Protection	\$10.63	\$39.47	\$4.82	\$49.42
Sub-Total	\$382.77	\$457.32	\$652.45	\$713.27
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	\$96.66	\$224.40	\$125.89	\$176.77
Sanitation and Waste Removal	\$66.37	\$93.86	\$54.75	\$37.51
Maintenance of General Buildings and Grounds	\$70.08	\$45.56	\$90.11	\$44.57
Sub-Total	\$233.11	\$363.81	\$270.75	\$258.86
Health and Welfare				
Health	\$5.77	\$9.88	\$17.77	\$7.95
Mental Health and Mental Retardation	\$88.78	\$199.31	\$98.79	\$73.65
Welfare/Social Services	\$126.09	\$134.28	\$130.14	\$252.22
Sub-Total	\$220.64	\$343.47	\$246.69	\$333.82
Education				
Instruction	\$1,186.27	\$1,047.82	\$427.80	\$1,339.35
Administration, Attendance, and Health	\$45.29	\$85.48	\$35.05	\$74.10
Pupil Transportation Services	\$59.72	\$38.52	\$35.42	\$52.19
Operation and Maintenance Services	\$187.53	\$162.09	\$58.85	\$109.63
School Food Services and Other Non-Instructional Operations	\$52.58	\$48.85	\$19.18	\$55.78
Contributions to Community Colleges	\$0.01	\$0.88	--	\$7.64
Sub-Total	\$1,531.40	\$1,383.64	\$576.30	\$1,638.68
Parks, Recreation, and Cultural Services				
Parks and Recreation	\$61.39	\$68.54	\$93.82	\$80.89
Cultural Enrichment	\$19.65	\$4.15	\$10.32	\$12.07
Public Libraries	\$39.36	\$43.72	\$73.65	\$18.33
Sub-Total	\$120.40	\$116.41	\$177.80	\$111.29
Community Development				
Planning and Community Development	\$137.58	\$26.86	\$354.76	\$73.33
Environmental Management	\$0.03	\$46.25	--	\$1.77
Cooperative Extension Program	\$0.50	--	--	--
Sub-Total	\$138.11	\$73.12	\$354.76	\$75.09
Nondepartmental/1				
Sub-Total	--	--	--	--
Grand Total	\$2,737.65	\$2,911.91	\$2,450.90	\$3,323.89

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, 2006, Exhibits C and C-1 through C-8; and Weldon Cooper Center for Public Service, University of Virginia, "Estimates of Population for Virginia & Its Localities, Final 2005 & Provisional 2006" (electronic dataset), January 22, 2007.

Table 3.1
 Percentage Distribution/²
 of
 Operating Expenditures by Category and Jurisdictional Class
 for
 Counties and Cities in Virginia
 FY 2006

Expenditure Category	Counties	Cities	All Jurisdictions
General Government Administration			
Legislative	0.21%	0.20%	0.20%
General and Financial Administration	3.18%	4.18%	3.53%
Board of Elections	0.15%	0.16%	0.15%
Sub-Total	3.54%	4.53%	3.89%
Judicial Administration			
Courts	1.24%	1.20%	1.22%
Commonwealth's Attorney	0.39%	0.57%	0.45%
Sub-Total	1.63%	1.78%	1.68%
Public Safety			
Law Enforcement and Traffic Control	5.33%	7.66%	6.16%
Fire and Rescue Services	4.25%	5.29%	4.62%
Correction and Detention	3.33%	3.90%	3.53%
Inspections	0.62%	0.53%	0.59%
Other Protection	0.81%	0.54%	0.71%
Sub-Total	14.34%	17.92%	15.61%
Public Works			
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.87%	4.25%	2.07%
Sanitation and Waste Removal	2.00%	2.36%	2.13%
Maintenance of General Buildings and Grounds	1.30%	1.93%	1.52%
Sub-Total	4.16%	8.54%	5.72%
Health and Welfare			
Health	1.01%	0.67%	0.89%
Mental Health and Mental Retardation	3.64%	3.88%	3.73%
Welfare/Social Services	6.13%	7.60%	6.65%
Sub-Total	10.79%	12.15%	11.27%
Education			
Instruction	45.06%	36.41%	41.99%
Administration, Attendance, and Health	2.66%	2.30%	2.54%
Pupil Transportation Services	3.39%	1.93%	2.87%
Operation and Maintenance Services	6.02%	4.98%	5.65%
School Food Services and Other Non-Instructional Operations	2.28%	1.85%	2.13%
Contributions to Community Colleges	0.03%	0.01%	0.02%
Sub-Total	59.45%	47.49%	55.20%
Parks, Recreation, and Cultural Services			
Parks and Recreation	1.80%	2.58%	2.08%
Cultural Enrichment	0.14%	0.65%	0.32%
Public Libraries	1.10%	1.06%	1.09%
Sub-Total	3.05%	4.29%	3.49%
Community Development			
Planning and Community Development	2.85%	3.23%	2.99%
Environmental Management	0.12%	0.05%	0.09%
Cooperative Extension Program	0.06%	0.02%	0.05%
Sub-Total	3.04%	3.29%	3.13%
Nondepartmental/ ¹			
Sub-Total	0.02%	0.01%	0.01%
Grand Total	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006

[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%	0.36%	1.13%	0.31%
General and Financial Administration	2.72%	3.58%	2.99%	3.24%	1.91%
Board of Elections	0.21%	0.16%	0.22%	0.33%	0.23%
Sub-Total	3.33%	3.95%	3.58%	4.70%	2.45%
Judicial Administration					
Courts	1.09%	1.04%	1.87%	1.62%	1.52%
Commonwealth's Attorney	0.34%	0.32%	0.67%	0.74%	1.38%
Sub-Total	1.43%	1.37%	2.55%	2.35%	2.90%
Public Safety					
Law Enforcement and Traffic Control	2.01%	4.87%	3.24%	5.05%	4.28%
Fire and Rescue Services	3.20%	3.05%	1.73%	0.73%	1.96%
Correction and Detention	2.28%	2.75%	3.31%	6.04%	2.59%
Inspections	0.30%	0.48%	0.29%	0.59%	0.29%
Other Protection	1.46%	0.80%	1.60%	0.43%	2.57%
Sub-Total	9.26%	11.94%	10.17%	12.84%	11.69%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.18%	1.27%	--	0.02%	0.15%
Sanitation and Waste Removal	6.07%	0.07%	3.81%	0.83%	2.09%
Maintenance of General Buildings and Grounds	1.20%	0.01%	1.83%	2.64%	1.17%
Sub-Total	7.44%	1.36%	5.64%	3.49%	3.41%
Health and Welfare					
Health	0.56%	0.33%	0.30%	0.40%	0.46%
Mental Health and Mental Retardation	6.28%	3.23%	7.69%	7.40%	5.48%
Welfare/Social Services	8.79%	7.85%	7.48%	5.23%	6.11%
Sub-Total	15.62%	11.40%	15.47%	13.03%	12.06%
Education					
Instruction	43.67%	43.16%	43.34%	44.07%	49.74%
Administration, Attendance, and Health	2.60%	3.52%	3.80%	3.88%	2.79%
Pupil Transportation Services	3.58%	4.59%	3.64%	3.89%	3.64%
Operation and Maintenance Services	6.12%	6.33%	6.56%	5.74%	5.83%
School Food Services and Other Non-Instructional Operations	2.66%	1.66%	2.70%	2.61%	2.95%
Contributions to Community Colleges	0.05%	0.01%	0.02%	0.004%	0.001%
Sub-Total	58.68%	59.28%	60.06%	60.20%	64.96%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.65%	0.95%	0.80%	0.70%	0.59%
Cultural Enrichment	0.07%	0.22%	0.51%	--	--
Public Libraries	1.12%	1.33%	0.45%	0.85%	1.22%
Sub-Total	1.84%	2.50%	1.77%	1.55%	1.82%
Community Development					
Planning and Community Development	2.12%	8.12%	0.71%	1.52%	0.58%
Environmental Management	0.14%	0.04%	0.01%	0.11%	0.02%
Cooperative Extension Program	0.14%	0.05%	0.06%	0.21%	0.12%
Sub-Total	2.40%	8.20%	0.77%	1.83%	0.72%
Nondepartmental/1					
Sub-Total	--	--	0.01%	--	--
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, 2006](#), 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 2006

[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	0.55%	0.12%	0.21%	0.74%	0.16%
General and Financial Administration	3.19%	3.93%	2.04%	3.33%	1.65%
Board of Elections	0.37%	0.12%	0.13%	0.12%	0.13%
Sub-Total	4.11%	4.17%	2.38%	4.20%	1.93%
Judicial Administration					
Courts	1.45%	1.41%	0.61%	1.51%	1.34%
Commonwealth's Attorney	0.91%	0.49%	0.47%	0.52%	0.50%
Sub-Total	2.36%	1.90%	1.07%	2.03%	1.83%
Public Safety					
Law Enforcement and Traffic Control	7.68%	6.83%	3.42%	5.21%	4.53%
Fire and Rescue Services	0.64%	5.51%	3.05%	3.41%	2.13%
Correction and Detention	1.76%	4.01%	4.07%	--	2.16%
Inspections	0.22%	0.76%	0.35%	0.61%	0.38%
Other Protection	0.40%	1.19%	1.12%	3.50%	0.09%
Sub-Total	10.71%	18.30%	12.01%	12.74%	9.30%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	3.86%	0.15%	--	--
Sanitation and Waste Removal	3.19%	1.71%	1.08%	5.15%	4.43%
Maintenance of General Buildings and Grounds	1.52%	1.44%	0.89%	1.30%	1.09%
Sub-Total	4.71%	7.01%	2.12%	6.45%	5.52%
Health and Welfare					
Health	0.39%	4.07%	0.35%	0.40%	0.38%
Mental Health and Mental Retardation	4.27%	3.12%	3.70%	4.89%	2.68%
Welfare/Social Services	5.83%	10.18%	7.81%	6.54%	8.35%
Sub-Total	10.49%	17.37%	11.87%	11.83%	11.40%
Education					
Instruction	48.14%	32.51%	53.33%	39.88%	47.65%
Administration, Attendance, and Health	3.20%	3.14%	2.33%	2.55%	2.04%
Pupil Transportation Services	4.30%	1.26%	4.29%	4.52%	4.91%
Operation and Maintenance Services	5.64%	3.33%	5.22%	6.71%	6.38%
School Food Services and Other Non-Instructional Operations	2.81%	2.24%	2.47%	2.87%	3.20%
Contributions to Community Colleges	0.05%	0.004%	0.003%	0.02%	0.02%
Sub-Total	64.15%	42.48%	67.64%	56.56%	64.20%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.49%	4.27%	1.04%	2.10%	0.87%
Cultural Enrichment	--	0.43%	0.06%	--	0.08%
Public Libraries	0.56%	1.83%	0.84%	1.45%	1.13%
Sub-Total	2.05%	6.53%	1.94%	3.55%	2.08%
Community Development					
Planning and Community Development	1.15%	2.24%	0.85%	1.95%	3.46%
Environmental Management	0.16%	--	0.04%	0.53%	0.20%
Cooperative Extension Program	0.11%	--	0.07%	0.18%	0.06%
Sub-Total	1.43%	2.24%	0.96%	2.66%	3.72%
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, 2006](#), 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 2006

[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	0.31%	0.28%	0.62%	0.46%	0.32%
General and Financial Administration	4.31%	3.27%	2.55%	2.60%	3.09%
Board of Elections	0.45%	0.24%	0.29%	0.24%	0.45%
Sub-Total	5.08%	3.79%	3.46%	3.30%	3.86%
Judicial Administration					
Courts	2.88%	1.68%	1.48%	1.69%	2.00%
Commonwealth's Attorney	0.70%	0.73%	0.74%	0.57%	0.58%
Sub-Total	3.58%	2.41%	2.22%	2.26%	2.58%
Public Safety					
Law Enforcement and Traffic Control	5.02%	5.11%	4.67%	2.85%	6.04%
Fire and Rescue Services	0.76%	1.89%	0.92%	1.75%	1.04%
Correction and Detention	1.19%	2.07%	4.14%	7.94%	5.21%
Inspections	0.39%	0.51%	0.30%	0.15%	0.38%
Other Protection	1.20%	1.99%	0.71%	0.40%	0.48%
Sub-Total	8.56%	11.57%	10.75%	13.09%	13.15%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.05%	3.73%	0.01%
Sanitation and Waste Removal	8.79%	1.08%	1.67%	4.16%	2.44%
Maintenance of General Buildings and Grounds	1.58%	1.47%	1.26%	1.10%	1.24%
Sub-Total	10.38%	2.55%	2.98%	8.98%	3.69%
Health and Welfare					
Health	0.52%	0.48%	0.34%	0.42%	0.31%
Mental Health and Mental Retardation	6.67%	1.88%	5.44%	5.79%	2.59%
Welfare/Social Services	5.55%	4.66%	6.51%	10.66%	7.64%
Sub-Total	12.74%	7.02%	12.28%	16.87%	10.55%
Education					
Instruction	40.06%	52.12%	49.71%	34.15%	47.81%
Administration, Attendance, and Health	3.49%	2.60%	2.01%	1.29%	2.68%
Pupil Transportation Services	4.18%	4.10%	5.07%	2.84%	4.77%
Operation and Maintenance Services	4.64%	6.82%	6.70%	5.50%	6.39%
School Food Services and Other Non-Instructional Operations	2.78%	3.07%	3.01%	2.29%	2.94%
Contributions to Community Colleges	0.05%	0.01%	0.01%	0.23%	0.21%
Sub-Total	55.20%	68.72%	66.51%	46.31%	64.80%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.21%	1.54%	0.11%	0.67%	0.30%
Cultural Enrichment	--	0.08%	0.09%	--	0.03%
Public Libraries	0.96%	1.13%	0.80%	0.60%	0.56%
Sub-Total	1.16%	2.75%	0.99%	1.27%	0.88%
Community Development					
Planning and Community Development	2.81%	1.07%	0.58%	7.68%	0.29%
Environmental Management	0.07%	0.03%	0.05%	0.16%	0.02%
Cooperative Extension Program	0.43%	0.09%	0.18%	0.07%	0.18%
Sub-Total	3.30%	1.19%	0.81%	7.91%	0.49%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006](#), 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 2006

[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%	0.67%	0.34%	0.25%
General and Financial Administration	2.38%	3.92%	1.78%	8.13%	2.87%
Board of Elections	0.14%	0.17%	0.25%	0.29%	0.30%
Sub-Total	2.60%	4.34%	2.70%	8.76%	3.42%
Judicial Administration					
Courts	1.17%	0.64%	1.46%	2.05%	1.30%
Commonwealth's Attorney	0.47%	0.34%	0.53%	0.50%	0.47%
Sub-Total	1.64%	0.98%	1.99%	2.55%	1.77%
Public Safety					
Law Enforcement and Traffic Control	3.01%	5.25%	2.30%	3.12%	4.02%
Fire and Rescue Services	0.94%	3.46%	1.88%	0.77%	1.15%
Correction and Detention	3.68%	3.76%	2.76%	4.20%	3.68%
Inspections	0.24%	0.62%	0.22%	0.60%	0.04%
Other Protection	1.42%	1.52%	1.38%	1.25%	0.14%
Sub-Total	9.30%	14.62%	8.55%	9.95%	9.02%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.03%	1.82%	--	--	--
Sanitation and Waste Removal	1.84%	2.66%	1.10%	1.38%	2.30%
Maintenance of General Buildings and Grounds	0.90%	1.90%	1.36%	3.48%	0.88%
Sub-Total	2.78%	6.37%	2.46%	4.86%	3.19%
Health and Welfare					
Health	0.43%	0.63%	0.36%	0.42%	0.26%
Mental Health and Mental Retardation	4.88%	4.22%	13.18%	0.52%	7.21%
Welfare/Social Services	8.41%	5.57%	6.51%	8.29%	14.26%
Sub-Total	13.72%	10.42%	20.06%	9.22%	21.73%
Education					
Instruction	49.83%	45.14%	46.84%	41.94%	39.17%
Administration, Attendance, and Health	2.58%	1.87%	2.13%	3.48%	2.63%
Pupil Transportation Services	3.57%	4.75%	4.03%	4.35%	7.63%
Operation and Maintenance Services	6.81%	5.36%	5.36%	8.00%	6.90%
School Food Services and Other Non-Instructional Operations	3.11%	2.52%	3.33%	2.63%	2.99%
Contributions to Community Colleges	--	0.01%	0.06%	0.01%	0.01%
Sub-Total	65.90%	59.65%	61.75%	60.41%	59.32%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.76%	0.64%	0.51%	1.88%	0.03%
Cultural Enrichment	0.004%	--	--	0.12%	0.10%
Public Libraries	0.83%	0.44%	0.42%	0.36%	0.69%
Sub-Total	1.60%	1.08%	0.93%	2.35%	0.83%
Community Development					
Planning and Community Development	2.38%	2.36%	1.48%	1.62%	0.35%
Environmental Management	0.03%	0.06%	0.02%	0.06%	0.28%
Cooperative Extension Program	0.05%	0.12%	0.07%	0.22%	0.10%
Sub-Total	2.46%	2.54%	1.56%	1.90%	0.73%
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, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesterfield County	Clarke County	Craig County	Culpeper County	Cumberland County
General Government Administration					
Legislative	0.09%	0.20%	0.56%	0.26%	0.38%
General and Financial Administration	3.28%	4.51%	4.69%	2.97%	3.71%
Board of Elections	0.16%	0.26%	0.22%	0.17%	0.34%
Sub-Total	3.53%	4.97%	5.47%	3.40%	4.43%
Judicial Administration					
Courts	1.28%	0.72%	3.01%	1.29%	1.73%
Commonwealth's Attorney	0.46%	0.81%	0.83%	0.82%	0.32%
Sub-Total	1.74%	1.53%	3.85%	2.12%	2.05%
Public Safety					
Law Enforcement and Traffic Control	6.86%	5.66%	4.96%	6.16%	3.59%
Fire and Rescue Services	5.68%	1.73%	0.46%	1.42%	2.23%
Correction and Detention	4.96%	2.91%	0.24%	2.63%	5.97%
Inspections	0.71%	0.73%	0.36%	1.07%	0.35%
Other Protection	0.38%	0.39%	2.50%	1.19%	0.52%
Sub-Total	18.59%	11.42%	8.51%	12.48%	12.64%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.87%	--	--	--	--
Sanitation and Waste Removal	0.85%	1.22%	3.51%	3.34%	2.05%
Maintenance of General Buildings and Grounds	0.65%	2.61%	0.85%	1.03%	1.86%
Sub-Total	2.37%	3.82%	4.36%	4.37%	3.91%
Health and Welfare					
Health	0.38%	0.63%	0.44%	0.35%	0.33%
Mental Health and Mental Retardation	4.15%	1.98%	2.51%	4.14%	3.80%
Welfare/Social Services	3.70%	6.71%	14.23%	11.62%	8.91%
Sub-Total	8.23%	9.32%	17.18%	16.12%	13.04%
Education					
Instruction	47.23%	47.90%	43.88%	45.38%	41.80%
Administration, Attendance, and Health	2.43%	4.06%	3.61%	2.58%	3.46%
Pupil Transportation Services	2.93%	3.52%	3.48%	3.04%	4.80%
Operation and Maintenance Services	6.85%	5.58%	5.56%	5.27%	9.07%
School Food Services and Other Non-Instructional Operations	2.06%	2.31%	2.75%	2.47%	2.72%
Contributions to Community Colleges	--	0.04%	0.003%	0.01%	0.01%
Sub-Total	61.51%	63.41%	59.29%	58.76%	61.87%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.03%	2.32%	--	0.60%	0.17%
Cultural Enrichment	0.02%	0.004%	--	--	--
Public Libraries	1.06%	0.79%	0.11%	0.85%	0.30%
Sub-Total	2.12%	3.12%	0.11%	1.44%	0.47%
Community Development					
Planning and Community Development	1.87%	2.04%	0.23%	1.15%	1.40%
Environmental Management	--	0.08%	0.76%	0.05%	0.02%
Cooperative Extension Program	0.05%	0.28%	0.24%	0.11%	0.16%
Sub-Total	1.92%	2.41%	1.23%	1.31%	1.59%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Dickenson County	Dinwiddie County	Essex County	Fairfax County	Fauquier County
General Government Administration					
Legislative	0.51%	0.18%	3.40%	0.11%	0.25%
General and Financial Administration	2.72%	2.47%	3.34%	3.10%	4.85%
Board of Elections	0.30%	0.17%	0.41%	0.07%	0.22%
Sub-Total	3.53%	2.82%	7.14%	3.28%	5.32%
Judicial Administration					
Courts	1.82%	1.64%	1.69%	0.97%	1.90%
Commonwealth's Attorney	0.45%	0.52%	0.88%	0.06%	0.44%
Sub-Total	2.27%	2.15%	2.58%	1.03%	2.34%
Public Safety					
Law Enforcement and Traffic Control	2.41%	4.06%	3.53%	6.48%	2.71%
Fire and Rescue Services	0.63%	2.64%	1.83%	5.81%	3.15%
Correction and Detention	11.45%	2.57%	7.30%	1.82%	3.53%
Inspections	0.30%	0.42%	0.61%	0.42%	0.65%
Other Protection	3.87%	2.23%	0.57%	0.74%	0.91%
Sub-Total	18.66%	11.92%	13.84%	15.27%	10.96%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.96%	0.06%	--	0.58%	--
Sanitation and Waste Removal	3.19%	3.03%	3.73%	2.36%	3.80%
Maintenance of General Buildings and Grounds	0.69%	1.98%	0.95%	1.31%	2.96%
Sub-Total	7.84%	5.08%	4.68%	4.25%	6.76%
Health and Welfare					
Health	0.42%	0.36%	0.46%	1.98%	0.25%
Mental Health and Mental Retardation	4.64%	2.42%	3.71%	3.65%	3.58%
Welfare/Social Services	8.22%	5.41%	8.42%	6.68%	4.84%
Sub-Total	13.28%	8.20%	12.59%	12.31%	8.67%
Education					
Instruction	32.54%	50.68%	42.80%	43.68%	47.91%
Administration, Attendance, and Health	2.48%	2.46%	3.59%	1.91%	2.02%
Pupil Transportation Services	3.75%	4.90%	3.81%	2.61%	4.04%
Operation and Maintenance Services	5.65%	7.03%	4.92%	6.32%	5.16%
School Food Services and Other Non-Instructional Operations	2.85%	2.73%	2.20%	1.75%	2.10%
Contributions to Community Colleges	0.22%	0.01%	0.02%	0.004%	0.10%
Sub-Total	47.49%	67.80%	57.34%	56.28%	61.33%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.12%	0.43%	1.00%	2.43%	1.35%
Cultural Enrichment	--	--	0.06%	0.24%	--
Public Libraries	0.87%	0.59%	0.55%	1.04%	1.04%
Sub-Total	0.99%	1.02%	1.61%	3.71%	2.39%
Community Development					
Planning and Community Development	5.75%	0.87%	0.04%	3.68%	1.94%
Environmental Management	--	0.03%	0.04%	0.19%	0.22%
Cooperative Extension Program	0.20%	0.10%	0.14%	0.003%	0.07%
Sub-Total	5.95%	1.00%	0.22%	3.87%	2.23%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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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 2006

[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%	0.28%	0.37%	0.13%	0.29%
General and Financial Administration	2.57%	3.02%	3.04%	2.73%	2.76%
Board of Elections	0.36%	0.25%	0.17%	0.03%	0.28%
Sub-Total	3.10%	3.55%	3.58%	2.90%	3.33%
Judicial Administration					
Courts	1.80%	2.62%	1.58%	1.29%	1.26%
Commonwealth's Attorney	0.86%	0.57%	0.50%	0.57%	0.41%
Sub-Total	2.66%	3.19%	2.08%	1.86%	1.67%
Public Safety					
Law Enforcement and Traffic Control	2.77%	1.99%	3.01%	4.64%	4.43%
Fire and Rescue Services	3.75%	1.61%	--	3.86%	2.21%
Correction and Detention	2.17%	2.73%	1.98%	3.09%	3.31%
Inspections	0.60%	0.32%	0.34%	0.78%	0.55%
Other Protection	1.15%	1.80%	4.85%	0.48%	1.58%
Sub-Total	10.43%	8.45%	10.17%	12.85%	12.08%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.06%	0.11%	--
Sanitation and Waste Removal	5.12%	1.22%	1.85%	3.91%	0.22%
Maintenance of General Buildings and Grounds	1.27%	1.94%	0.72%	0.39%	1.02%
Sub-Total	6.39%	3.16%	2.64%	4.41%	1.24%
Health and Welfare					
Health	0.48%	0.52%	0.28%	0.19%	0.36%
Mental Health and Mental Retardation	6.59%	2.54%	2.26%	1.73%	8.67%
Welfare/Social Services	5.89%	8.87%	8.08%	4.30%	7.53%
Sub-Total	12.96%	11.93%	10.62%	6.22%	16.55%
Education					
Instruction	45.77%	52.10%	48.23%	51.82%	47.12%
Administration, Attendance, and Health	2.20%	2.12%	1.89%	3.32%	2.13%
Pupil Transportation Services	4.66%	4.56%	4.87%	4.21%	3.85%
Operation and Maintenance Services	6.33%	5.68%	7.22%	5.97%	6.31%
School Food Services and Other Non-Instructional Operations	3.33%	2.63%	5.40%	2.32%	2.76%
Contributions to Community Colleges	0.02%	0.03%	0.02%	0.28%	0.02%
Sub-Total	62.31%	67.12%	67.63%	67.93%	62.19%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.16%	1.23%	1.04%	2.76%	2.03%
Cultural Enrichment	0.001%	0.02%	--	--	-0.07%
Public Libraries	1.35%	0.50%	0.60%	0.24%	0.10%
Sub-Total	1.50%	1.76%	1.64%	3.00%	2.06%
Community Development					
Planning and Community Development	0.35%	0.66%	1.56%	0.56%	0.69%
Environmental Management	0.04%	0.02%	0.01%	0.19%	0.02%
Cooperative Extension Program	0.25%	0.16%	0.08%	0.09%	0.17%
Sub-Total	0.65%	0.83%	1.64%	0.84%	0.88%
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, 2006](#), 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 2006
 [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	0.24%	1.34%	0.17%	0.22%	0.68%
General and Financial Administration	4.77%	5.11%	2.41%	2.72%	4.63%
Board of Elections	0.19%	0.26%	0.36%	0.24%	0.43%
Sub-Total	5.21%	6.71%	2.93%	3.18%	5.75%
Judicial Administration					
Courts	1.93%	2.22%	2.54%	1.83%	2.92%
Commonwealth's Attorney	0.59%	0.94%	0.75%	0.54%	1.86%
Sub-Total	2.52%	3.16%	3.28%	2.37%	4.78%
Public Safety					
Law Enforcement and Traffic Control	4.03%	4.29%	3.30%	5.48%	5.33%
Fire and Rescue Services	2.18%	4.98%	1.29%	1.54%	0.85%
Correction and Detention	3.01%	2.02%	2.95%	2.22%	7.60%
Inspections	0.89%	1.07%	0.35%	0.69%	0.56%
Other Protection	0.38%	0.57%	0.18%	0.58%	2.06%
Sub-Total	10.48%	12.92%	8.06%	10.51%	16.40%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.26%	0.29%	--	--	0.13%
Sanitation and Waste Removal	0.02%	2.00%	4.95%	4.06%	4.80%
Maintenance of General Buildings and Grounds	1.77%	1.50%	0.50%	2.56%	3.50%
Sub-Total	2.06%	3.79%	5.45%	6.62%	8.44%
Health and Welfare					
Health	0.41%	0.53%	0.49%	1.03%	0.39%
Mental Health and Mental Retardation	4.47%	5.82%	10.35%	2.94%	7.23%
Welfare/Social Services	4.40%	7.35%	7.18%	7.77%	7.45%
Sub-Total	9.27%	13.69%	18.02%	11.74%	15.07%
Education					
Instruction	49.47%	40.53%	43.52%	48.83%	22.01%
Administration, Attendance, and Health	2.95%	2.58%	2.16%	3.25%	2.33%
Pupil Transportation Services	4.48%	3.89%	4.83%	2.94%	4.48%
Operation and Maintenance Services	7.08%	5.75%	6.14%	5.10%	6.26%
School Food Services and Other Non-Instructional Operations	2.43%	2.10%	3.36%	2.16%	2.73%
Contributions to Community Colleges	0.58%	--	0.06%	0.03%	0.14%
Sub-Total	67.00%	54.85%	60.07%	62.32%	37.96%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.08%	1.05%	0.59%	0.33%	0.42%
Cultural Enrichment	0.15%	--	0.01%	--	0.05%
Public Libraries	0.96%	1.36%	0.35%	0.64%	0.75%
Sub-Total	2.19%	2.41%	0.95%	0.97%	1.22%
Community Development					
Planning and Community Development	1.14%	1.83%	1.00%	2.13%	10.14%
Environmental Management	0.05%	0.56%	0.02%	0.01%	0.04%
Cooperative Extension Program	0.09%	0.08%	0.21%	0.14%	0.21%
Sub-Total	1.28%	2.47%	1.22%	2.28%	10.39%
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, 2006](#), 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 2006
 [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	0.20%	0.21%	0.15%	0.19%	1.89%
General and Financial Administration	1.73%	2.92%	5.66%	2.05%	6.68%
Board of Elections	0.17%	0.33%	0.15%	0.21%	0.84%
Sub-Total	2.10%	3.46%	5.96%	2.45%	9.41%
Judicial Administration					
Courts	1.17%	1.00%	0.92%	1.75%	3.50%
Commonwealth's Attorney	0.76%	0.52%	0.45%	0.54%	1.06%
Sub-Total	1.94%	1.53%	1.37%	2.29%	4.56%
Public Safety					
Law Enforcement and Traffic Control	2.20%	6.60%	7.37%	5.02%	6.66%
Fire and Rescue Services	0.95%	5.47%	5.87%	1.50%	0.70%
Correction and Detention	3.96%	3.91%	4.02%	1.70%	0.94%
Inspections	0.33%	0.59%	0.51%	0.28%	0.94%
Other Protection	1.08%	0.37%	0.30%	2.16%	3.03%
Sub-Total	8.53%	16.94%	18.08%	10.65%	12.27%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.53%	4.02%	0.01%	1.46%
Sanitation and Waste Removal	0.99%	1.38%	1.24%	1.54%	3.80%
Maintenance of General Buildings and Grounds	1.13%	0.66%	1.03%	1.55%	1.94%
Sub-Total	2.12%	2.57%	6.29%	3.10%	7.20%
Health and Welfare					
Health	0.31%	0.20%	0.18%	0.21%	1.32%
Mental Health and Mental Retardation	4.40%	4.11%	3.59%	4.62%	3.86%
Welfare/Social Services	7.07%	4.17%	3.23%	4.08%	3.91%
Sub-Total	11.78%	8.48%	7.00%	8.91%	9.09%
Education					
Instruction	49.92%	47.67%	39.26%	48.03%	39.31%
Administration, Attendance, and Health	2.53%	3.21%	6.00%	3.13%	3.02%
Pupil Transportation Services	4.98%	3.04%	2.81%	4.20%	3.60%
Operation and Maintenance Services	7.68%	4.94%	5.11%	8.29%	7.60%
School Food Services and Other Non-Instructional Operations	3.44%	3.64%	1.91%	3.42%	2.14%
Contributions to Community Colleges	0.04%	--	--	0.07%	--
Sub-Total	68.61%	62.50%	55.08%	67.14%	55.67%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.21%	1.25%	2.03%	0.81%	--
Cultural Enrichment	0.01%	--	--	-0.08%	--
Public Libraries	0.39%	1.38%	1.46%	1.11%	0.48%
Sub-Total	0.61%	2.62%	3.49%	1.84%	0.48%
Community Development					
Planning and Community Development	4.08%	1.83%	2.69%	3.45%	0.80%
Environmental Management	0.07%	0.04%	--	0.03%	--
Cooperative Extension Program	0.17%	0.03%	0.04%	0.13%	0.52%
Sub-Total	4.32%	1.90%	2.74%	3.62%	1.32%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [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	0.33%	0.16%	0.20%	0.28%	0.32%
General and Financial Administration	5.12%	3.44%	5.08%	4.46%	3.49%
Board of Elections	0.18%	0.17%	0.48%	0.26%	0.43%
Sub-Total	5.63%	3.77%	5.76%	5.00%	4.24%
Judicial Administration					
Courts	1.17%	2.46%	2.09%	2.02%	2.36%
Commonwealth's Attorney	0.39%	0.41%	0.92%	0.87%	0.53%
Sub-Total	1.56%	2.87%	3.01%	2.89%	2.89%
Public Safety					
Law Enforcement and Traffic Control	2.37%	5.60%	4.62%	4.36%	3.72%
Fire and Rescue Services	1.50%	5.01%	0.60%	3.90%	1.24%
Correction and Detention	5.14%	2.06%	5.60%	5.04%	7.58%
Inspections	0.53%	0.69%	0.42%	0.28%	0.88%
Other Protection	1.91%	0.22%	0.47%	0.70%	2.12%
Sub-Total	11.45%	13.58%	11.71%	14.28%	15.54%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	1.18%	--	--	0.23%	--
Sanitation and Waste Removal	2.46%	0.97%	2.34%	0.38%	2.52%
Maintenance of General Buildings and Grounds	1.34%	2.16%	1.57%	1.17%	1.39%
Sub-Total	4.98%	3.13%	3.91%	1.78%	3.91%
Health and Welfare					
Health	0.54%	0.38%	0.43%	0.51%	0.44%
Mental Health and Mental Retardation	5.10%	2.91%	3.82%	2.93%	5.05%
Welfare/Social Services	4.73%	3.51%	8.57%	6.86%	4.67%
Sub-Total	10.37%	6.80%	12.82%	10.30%	10.16%
Education					
Instruction	43.87%	42.32%	41.12%	45.88%	43.20%
Administration, Attendance, and Health	2.83%	3.24%	3.95%	2.15%	3.33%
Pupil Transportation Services	3.66%	3.21%	7.03%	4.63%	3.91%
Operation and Maintenance Services	7.86%	5.39%	5.80%	6.35%	5.48%
School Food Services and Other Non-Instructional Operations	2.07%	1.74%	2.41%	2.19%	2.62%
Contributions to Community Colleges	--	--	0.02%	0.01%	0.02%
Sub-Total	60.29%	55.90%	60.34%	61.21%	58.56%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.23%	3.36%	0.05%	1.67%	1.26%
Cultural Enrichment	0.17%	--	--	--	--
Public Libraries	0.81%	3.08%	1.22%	0.89%	1.62%
Sub-Total	2.21%	6.44%	1.26%	2.56%	2.88%
Community Development					
Planning and Community Development	1.92%	6.84%	0.91%	1.74%	1.70%
Environmental Management	--	0.62%	0.11%	0.06%	0.03%
Cooperative Extension Program	0.06%	0.04%	0.15%	0.18%	0.10%
Sub-Total	1.98%	7.50%	1.17%	1.98%	1.83%
Nondepartmental/1					
Sub-Total	1.52%	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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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 2006
 [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	0.44%	0.21%	0.25%	0.35%	0.19%
General and Financial Administration	3.47%	1.25%	2.60%	4.08%	2.84%
Board of Elections	0.46%	0.23%	0.10%	0.21%	0.33%
Sub-Total	4.38%	1.68%	2.95%	4.64%	3.36%
Judicial Administration					
Courts	1.51%	1.36%	0.78%	1.56%	1.95%
Commonwealth's Attorney	0.84%	0.47%	0.30%	0.65%	0.71%
Sub-Total	2.35%	1.83%	1.07%	2.20%	2.66%
Public Safety					
Law Enforcement and Traffic Control	4.51%	2.80%	4.50%	4.97%	3.31%
Fire and Rescue Services	3.56%	0.89%	4.39%	3.52%	1.42%
Correction and Detention	4.08%	9.43%	1.70%	3.10%	5.80%
Inspections	0.35%	0.17%	0.88%	1.08%	0.27%
Other Protection	0.41%	0.35%	0.25%	0.74%	0.20%
Sub-Total	12.91%	13.63%	11.70%	13.41%	11.00%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.77%	1.60%	--	--
Sanitation and Waste Removal	3.90%	2.60%	0.41%	1.55%	2.33%
Maintenance of General Buildings and Grounds	0.76%	0.54%	0.85%	3.19%	0.51%
Sub-Total	4.66%	3.91%	2.86%	4.74%	2.84%
Health and Welfare					
Health	1.07%	0.36%	0.47%	1.00%	0.54%
Mental Health and Mental Retardation	4.68%	3.37%	2.53%	3.21%	7.58%
Welfare/Social Services	7.10%	11.00%	4.77%	7.25%	4.84%
Sub-Total	12.86%	14.73%	7.77%	11.46%	12.96%
Education					
Instruction	44.37%	46.73%	50.93%	45.31%	48.95%
Administration, Attendance, and Health	2.32%	1.99%	2.16%	2.61%	2.50%
Pupil Transportation Services	4.26%	3.73%	4.68%	4.67%	4.35%
Operation and Maintenance Services	5.01%	6.45%	6.35%	5.35%	5.25%
School Food Services and Other Non-Instructional Operations	2.72%	3.45%	1.59%	2.58%	3.11%
Contributions to Community Colleges	0.02%	0.04%	0.03%	0.04%	--
Sub-Total	58.72%	62.40%	65.73%	60.56%	64.16%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.32%	0.09%	2.71%	1.39%	--
Cultural Enrichment	0.02%	0.01%	0.28%	0.01%	--
Public Libraries	0.31%	0.53%	1.23%	0.51%	0.30%
Sub-Total	0.65%	0.62%	4.23%	1.90%	0.30%
Community Development					
Planning and Community Development	3.24%	1.10%	3.45%	0.88%	2.47%
Environmental Management	0.09%	0.01%	0.16%	0.10%	--
Cooperative Extension Program	0.15%	0.08%	0.08%	0.11%	0.25%
Sub-Total	3.48%	1.19%	3.68%	1.09%	2.73%
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.

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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 2006

[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	0.97%	0.39%	0.44%	0.35%	0.35%
General and Financial Administration	1.77%	6.45%	2.79%	5.26%	4.15%
Board of Elections	0.39%	0.39%	0.49%	0.57%	0.22%
Sub-Total	3.13%	7.24%	3.73%	6.17%	4.72%
Judicial Administration					
Courts	2.41%	2.73%	2.81%	2.91%	0.95%
Commonwealth's Attorney	0.78%	1.10%	0.60%	0.47%	0.49%
Sub-Total	3.18%	3.83%	3.40%	3.39%	1.45%
Public Safety					
Law Enforcement and Traffic Control	4.13%	5.90%	5.11%	4.57%	3.65%
Fire and Rescue Services	3.33%	0.77%	0.90%	1.21%	0.74%
Correction and Detention	4.09%	2.83%	3.37%	6.45%	1.73%
Inspections	0.61%	0.51%	0.34%	0.65%	0.23%
Other Protection	2.48%	0.72%	1.39%	1.14%	0.27%
Sub-Total	14.64%	10.73%	11.11%	14.02%	6.61%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	0.03%	--	--	--
Sanitation and Waste Removal	2.84%	3.51%	2.55%	3.85%	2.94%
Maintenance of General Buildings and Grounds	1.22%	2.60%	0.87%	2.42%	1.15%
Sub-Total	4.08%	6.14%	3.42%	6.27%	4.09%
Health and Welfare					
Health	0.52%	0.61%	0.40%	0.69%	0.34%
Mental Health and Mental Retardation	4.50%	4.23%	4.91%	4.38%	5.27%
Welfare/Social Services	5.31%	6.80%	5.72%	6.41%	6.48%
Sub-Total	10.33%	11.65%	11.04%	11.47%	12.09%
Education					
Instruction	45.11%	40.25%	47.64%	41.26%	50.94%
Administration, Attendance, and Health	2.71%	3.72%	2.02%	3.50%	2.22%
Pupil Transportation Services	4.19%	3.22%	5.11%	3.65%	3.05%
Operation and Maintenance Services	7.36%	6.83%	4.78%	5.92%	8.21%
School Food Services and Other Non-Instructional Operations	2.18%	3.24%	2.75%	2.27%	2.91%
Contributions to Community Colleges	0.08%	0.02%	0.01%	0.02%	0.02%
Sub-Total	61.63%	57.27%	62.30%	56.62%	67.36%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.17%	0.30%	0.05%	0.38%	0.49%
Cultural Enrichment	0.004%	--	0.01%	0.02%	0.02%
Public Libraries	0.31%	1.10%	0.73%	0.38%	2.24%
Sub-Total	1.48%	1.39%	0.79%	0.78%	2.75%
Community Development					
Planning and Community Development	1.14%	1.54%	3.98%	0.86%	0.80%
Environmental Management	0.13%	0.05%	0.12%	0.26%	0.05%
Cooperative Extension Program	0.25%	0.16%	0.13%	0.15%	0.09%
Sub-Total	1.52%	1.75%	4.22%	1.27%	0.93%
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, 2006](#), 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 2006

[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	0.24%	0.39%	0.14%	0.71%	0.51%
General and Financial Administration	3.69%	4.73%	3.70%	3.43%	2.48%
Board of Elections	0.44%	0.42%	0.27%	0.37%	0.30%
Sub-Total	4.37%	5.53%	4.11%	4.50%	3.29%
Judicial Administration					
Courts	1.90%	2.67%	1.99%	2.71%	0.86%
Commonwealth's Attorney	0.77%	0.62%	0.69%	0.72%	0.49%
Sub-Total	2.68%	3.29%	2.68%	3.42%	1.35%
Public Safety					
Law Enforcement and Traffic Control	4.73%	5.49%	3.59%	4.71%	3.77%
Fire and Rescue Services	1.73%	4.13%	2.07%	1.53%	1.51%
Correction and Detention	2.35%	2.50%	2.38%	8.58%	5.03%
Inspections	0.74%	1.31%	0.53%	0.57%	0.19%
Other Protection	0.25%	0.77%	0.73%	1.08%	0.13%
Sub-Total	9.80%	14.21%	9.29%	16.48%	10.63%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	--	0.07%	--
Sanitation and Waste Removal	3.64%	2.67%	1.54%	3.31%	2.00%
Maintenance of General Buildings and Grounds	1.26%	1.53%	1.56%	0.85%	0.66%
Sub-Total	4.90%	4.20%	3.10%	4.23%	2.66%
Health and Welfare					
Health	0.63%	0.43%	0.88%	0.69%	0.29%
Mental Health and Mental Retardation	3.50%	0.30%	5.61%	4.08%	4.73%
Welfare/Social Services	4.81%	5.23%	7.97%	7.00%	6.03%
Sub-Total	8.94%	5.95%	14.47%	11.78%	11.05%
Education					
Instruction	42.98%	46.44%	47.08%	44.27%	48.80%
Administration, Attendance, and Health	4.89%	3.92%	2.61%	2.25%	2.61%
Pupil Transportation Services	6.52%	5.15%	2.94%	3.98%	3.80%
Operation and Maintenance Services	7.44%	5.60%	5.12%	4.50%	9.93%
School Food Services and Other Non-Instructional Operations	2.77%	2.08%	2.74%	2.47%	3.11%
Contributions to Community Colleges	0.03%	0.01%	0.44%	0.04%	0.01%
Sub-Total	64.64%	63.20%	60.92%	57.51%	68.26%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.58%	0.76%	0.44%	0.20%	0.04%
Cultural Enrichment	--	--	0.03%	--	--
Public Libraries	0.77%	0.32%	0.95%	0.40%	0.48%
Sub-Total	2.35%	1.09%	1.42%	0.60%	0.52%
Community Development					
Planning and Community Development	2.13%	2.27%	3.57%	1.14%	2.15%
Environmental Management	0.05%	0.07%	0.08%	0.15%	0.03%
Cooperative Extension Program	0.14%	0.20%	0.36%	0.18%	0.06%
Sub-Total	2.32%	2.54%	4.01%	1.48%	2.25%
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, 2006](#), 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 2006
 [The symbol '-' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Orange County	Page County	Patrick County	Pittsylvania County	Powhatan County
General Government Administration					
Legislative	0.22%	0.30%	0.51%	0.12%	0.13%
General and Financial Administration	3.21%	4.10%	2.05%	1.82%	3.17%
Board of Elections	0.17%	0.22%	0.25%	0.14%	0.19%
Sub-Total	3.59%	4.61%	2.81%	2.09%	3.48%
Judicial Administration					
Courts	1.45%	1.26%	1.72%	1.23%	1.51%
Commonwealth's Attorney	0.40%	0.65%	0.75%	0.39%	0.58%
Sub-Total	1.85%	1.92%	2.48%	1.62%	2.09%
Public Safety					
Law Enforcement and Traffic Control	3.82%	5.20%	3.26%	3.63%	4.74%
Fire and Rescue Services	3.71%	0.92%	2.40%	1.17%	1.34%
Correction and Detention	2.72%	2.46%	2.19%	1.98%	1.43%
Inspections	0.61%	0.75%	0.35%	0.22%	0.77%
Other Protection	1.72%	2.04%	0.69%	1.37%	0.72%
Sub-Total	12.58%	11.38%	8.90%	8.37%	9.01%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	0.005%	--	--	--
Sanitation and Waste Removal	2.38%	3.75%	1.47%	3.15%	1.21%
Maintenance of General Buildings and Grounds	0.99%	0.80%	1.40%	0.89%	1.15%
Sub-Total	3.37%	4.55%	2.87%	4.04%	2.36%
Health and Welfare					
Health	0.48%	0.44%	0.32%	0.35%	0.36%
Mental Health and Mental Retardation	4.29%	1.83%	8.53%	4.56%	4.32%
Welfare/Social Services	4.81%	9.44%	5.48%	11.25%	4.44%
Sub-Total	9.58%	11.71%	14.33%	16.16%	9.12%
Education					
Instruction	47.16%	46.93%	47.58%	43.55%	52.82%
Administration, Attendance, and Health	2.00%	2.97%	2.14%	2.36%	3.55%
Pupil Transportation Services	5.39%	3.89%	5.64%	4.95%	5.33%
Operation and Maintenance Services	7.14%	5.93%	5.86%	7.33%	7.65%
School Food Services and Other Non-Instructional Operations	2.25%	2.65%	2.87%	3.34%	2.08%
Contributions to Community Colleges	0.13%	0.52%	0.04%	0.01%	--
Sub-Total	64.07%	62.90%	64.14%	61.54%	71.43%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.19%	0.31%	0.63%	0.03%	0.18%
Cultural Enrichment	0.09%	0.01%	--	--	--
Public Libraries	1.10%	0.55%	0.98%	0.66%	0.48%
Sub-Total	3.38%	0.87%	1.61%	0.70%	0.66%
Community Development					
Planning and Community Development	1.39%	1.09%	2.38%	5.39%	1.76%
Environmental Management	0.08%	0.82%	0.24%	0.01%	0.01%
Cooperative Extension Program	0.12%	0.14%	0.24%	0.08%	0.08%
Sub-Total	1.59%	2.05%	2.87%	5.48%	1.86%
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, 2006](#), 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 2006

[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	0.25%	0.43%	0.18%	0.18%	0.38%
General and Financial Administration	2.82%	3.85%	2.88%	1.96%	4.23%
Board of Elections	0.05%	0.22%	0.11%	0.30%	0.19%
Sub-Total	3.11%	4.50%	3.17%	2.45%	4.80%
Judicial Administration					
Courts	3.13%	1.52%	1.13%	1.65%	2.05%
Commonwealth's Attorney	1.13%	0.46%	0.29%	0.57%	1.29%
Sub-Total	4.27%	1.98%	1.42%	2.22%	3.34%
Public Safety					
Law Enforcement and Traffic Control	3.26%	5.83%	5.84%	3.02%	4.08%
Fire and Rescue Services	1.97%	4.54%	5.69%	1.29%	2.10%
Correction and Detention	4.02%	4.02%	3.08%	6.09%	3.91%
Inspections	0.12%	0.73%	1.35%	0.17%	0.87%
Other Protection	0.23%	0.29%	0.73%	0.53%	1.15%
Sub-Total	9.60%	15.41%	16.69%	11.10%	12.10%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.40%	--	--
Sanitation and Waste Removal	2.71%	0.46%	1.45%	4.63%	3.29%
Maintenance of General Buildings and Grounds	1.54%	2.28%	1.66%	0.90%	3.51%
Sub-Total	4.25%	2.75%	3.51%	5.53%	6.80%
Health and Welfare					
Health	0.38%	0.25%	0.52%	0.35%	0.65%
Mental Health and Mental Retardation	6.03%	2.51%	1.98%	5.51%	3.87%
Welfare/Social Services	7.89%	3.41%	3.93%	10.87%	7.18%
Sub-Total	14.30%	6.17%	6.43%	16.73%	11.70%
Education					
Instruction	46.66%	49.03%	46.82%	37.11%	43.76%
Administration, Attendance, and Health	3.54%	3.50%	2.39%	5.73%	3.81%
Pupil Transportation Services	4.61%	4.76%	3.71%	2.65%	4.69%
Operation and Maintenance Services	5.34%	6.48%	6.13%	6.96%	4.26%
School Food Services and Other Non-Instructional Operations	2.41%	2.73%	2.27%	2.60%	2.30%
Contributions to Community Colleges	0.03%	0.03%	--	0.02%	0.16%
Sub-Total	62.59%	66.53%	61.31%	55.08%	58.99%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.20%	0.82%	2.35%	0.96%	0.05%
Cultural Enrichment	0.09%	--	--	0.04%	--
Public Libraries	0.46%	0.48%	1.14%	0.71%	1.08%
Sub-Total	0.75%	1.30%	3.49%	1.71%	1.13%
Community Development					
Planning and Community Development	0.85%	1.23%	3.60%	5.06%	0.70%
Environmental Management	0.03%	0.04%	0.26%	0.02%	0.06%
Cooperative Extension Program	0.25%	0.10%	0.11%	0.11%	0.37%
Sub-Total	1.13%	1.37%	3.97%	5.19%	1.14%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006](#), 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Richmond County	Roanoke County	Rockbridge County	Rockingham County	Russell County
General Government Administration					
Legislative	0.55%	0.17%	0.14%	0.11%	0.36%
General and Financial Administration	2.88%	3.26%	2.32%	2.15%	1.84%
Board of Elections	0.36%	0.14%	0.25%	0.20%	0.26%
Sub-Total	3.79%	3.58%	2.71%	2.45%	2.47%
Judicial Administration					
Courts	1.78%	1.30%	1.58%	1.00%	1.79%
Commonwealth's Attorney	1.34%	0.36%	0.92%	0.67%	0.51%
Sub-Total	3.12%	1.66%	2.50%	1.66%	2.30%
Public Safety					
Law Enforcement and Traffic Control	5.92%	5.63%	3.33%	2.83%	2.06%
Fire and Rescue Services	0.33%	5.72%	2.13%	4.07%	0.72%
Correction and Detention	9.45%	3.43%	3.60%	3.24%	12.90%
Inspections	0.52%	0.50%	0.47%	0.43%	0.10%
Other Protection	0.90%	0.24%	1.65%	0.21%	0.89%
Sub-Total	17.12%	15.52%	11.18%	10.78%	16.66%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.01%	--	0.20%	--	1.14%
Sanitation and Waste Removal	3.35%	3.34%	3.54%	2.40%	2.96%
Maintenance of General Buildings and Grounds	1.04%	3.73%	2.32%	0.88%	0.90%
Sub-Total	4.39%	7.07%	6.07%	3.28%	4.99%
Health and Welfare					
Health	0.71%	0.24%	0.70%	0.36%	0.53%
Mental Health and Mental Retardation	4.01%	1.87%	7.21%	2.81%	8.24%
Welfare/Social Services	7.41%	6.36%	6.51%	6.95%	6.23%
Sub-Total	12.13%	8.47%	14.42%	10.12%	15.00%
Education					
Instruction	41.98%	45.84%	41.12%	51.68%	36.97%
Administration, Attendance, and Health	2.69%	2.69%	2.93%	2.66%	1.09%
Pupil Transportation Services	3.88%	2.50%	3.02%	4.29%	3.20%
Operation and Maintenance Services	5.37%	5.06%	6.01%	5.46%	4.79%
School Food Services and Other Non-Instructional Operations	3.81%	3.55%	1.73%	3.29%	2.16%
Contributions to Community Colleges	0.16%	--	0.04%	--	0.07%
Sub-Total	57.88%	59.64%	54.85%	67.40%	48.28%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.23%	1.95%	1.32%	0.89%	0.15%
Cultural Enrichment	0.08%	0.09%	--	--	--
Public Libraries	0.64%	1.30%	1.45%	0.79%	0.45%
Sub-Total	0.95%	3.34%	2.77%	1.69%	0.60%
Community Development					
Planning and Community Development	0.30%	0.70%	2.74%	2.39%	9.53%
Environmental Management	0.15%	--	0.10%	0.11%	0.04%
Cooperative Extension Program	0.15%	0.03%	0.18%	0.11%	0.12%
Sub-Total	0.60%	0.72%	3.02%	2.62%	9.69%
Nondepartmental/ ¹					
Sub-Total	--	--	2.49%	--	--
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, 2006, 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 2006

[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	0.36%	0.32%	0.63%	0.37%	0.14%
General and Financial Administration	1.85%	2.14%	1.08%	1.76%	2.95%
Board of Elections	0.24%	0.17%	0.15%	0.50%	0.10%
Sub-Total	2.46%	2.64%	1.86%	2.62%	3.19%
Judicial Administration					
Courts	1.13%	1.25%	1.19%	1.56%	1.28%
Commonwealth's Attorney	0.40%	0.48%	0.53%	0.98%	0.44%
Sub-Total	1.53%	1.73%	1.72%	2.54%	1.72%
Public Safety					
Law Enforcement and Traffic Control	3.38%	3.69%	3.79%	4.16%	3.88%
Fire and Rescue Services	1.05%	2.46%	1.04%	3.06%	3.34%
Correction and Detention	8.39%	2.57%	10.38%	4.94%	3.09%
Inspections	0.09%	0.60%	0.18%	0.13%	1.48%
Other Protection	2.92%	1.59%	0.61%	1.23%	0.89%
Sub-Total	15.83%	10.91%	16.00%	13.52%	12.68%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.005%	--	--	0.10%	0.40%
Sanitation and Waste Removal	2.17%	2.86%	1.93%	3.24%	1.56%
Maintenance of General Buildings and Grounds	1.64%	0.87%	0.63%	1.02%	0.85%
Sub-Total	3.82%	3.72%	2.56%	4.36%	2.81%
Health and Welfare					
Health	0.41%	0.33%	0.61%	0.69%	0.24%
Mental Health and Mental Retardation	3.15%	3.99%	10.44%	4.51%	1.59%
Welfare/Social Services	6.74%	7.43%	6.65%	5.06%	4.52%
Sub-Total	10.31%	11.75%	17.70%	10.26%	6.35%
Education					
Instruction	43.46%	51.91%	44.92%	45.34%	53.55%
Administration, Attendance, and Health	3.67%	2.13%	1.84%	2.90%	2.82%
Pupil Transportation Services	3.36%	3.68%	2.45%	5.50%	4.17%
Operation and Maintenance Services	10.68%	6.70%	4.70%	6.95%	6.57%
School Food Services and Other Non-Instructional Operations	2.78%	2.14%	2.85%	2.61%	2.77%
Contributions to Community Colleges	0.05%	0.04%	0.07%	--	0.01%
Sub-Total	64.00%	66.60%	56.84%	63.29%	69.88%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.81%	0.97%	0.49%	--	0.87%
Cultural Enrichment	--	0.03%	0.08%	0.05%	0.002%
Public Libraries	0.61%	0.67%	1.47%	0.71%	1.36%
Sub-Total	1.42%	1.67%	2.05%	0.77%	2.23%
Community Development					
Planning and Community Development	0.44%	0.76%	1.17%	2.32%	1.10%
Environmental Management	0.08%	0.04%	0.02%	0.19%	0.005%
Cooperative Extension Program	0.11%	0.18%	0.09%	0.13%	0.03%
Sub-Total	0.63%	0.98%	1.28%	2.64%	1.14%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, [Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006](#), 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 2006

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

Expenditure Category	Stafford County	Surry County	Sussex County	Tazewell County	Warren County
General Government Administration					
Legislative	0.23%	0.93%	0.27%	0.07%	0.34%
General and Financial Administration	2.59%	3.84%	4.22%	1.77%	2.85%
Board of Elections	0.11%	0.34%	0.43%	0.21%	0.53%
Sub-Total	2.93%	5.10%	4.92%	2.06%	3.72%
Judicial Administration					
Courts	1.15%	1.95%	1.44%	1.39%	1.21%
Commonwealth's Attorney	0.63%	0.45%	1.13%	0.75%	0.69%
Sub-Total	1.78%	2.40%	2.56%	2.14%	1.90%
Public Safety					
Law Enforcement and Traffic Control	4.91%	3.73%	4.67%	2.79%	1.79%
Fire and Rescue Services	3.25%	1.29%	2.53%	0.73%	3.66%
Correction and Detention	4.25%	1.81%	4.44%	9.32%	5.45%
Inspections	1.53%	0.44%	0.67%	0.16%	0.81%
Other Protection	0.23%	1.08%	1.11%	0.75%	0.49%
Sub-Total	14.17%	8.34%	13.43%	13.74%	12.20%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	--	--	0.15%	0.34%	1.45%
Sanitation and Waste Removal	0.95%	2.12%	0.92%	1.89%	4.16%
Maintenance of General Buildings and Grounds	1.30%	1.64%	2.01%	1.86%	0.55%
Sub-Total	2.25%	3.76%	3.09%	4.09%	6.16%
Health and Welfare					
Health	0.21%	0.87%	0.48%	0.33%	0.33%
Mental Health and Mental Retardation	1.60%	5.47%	4.29%	7.69%	3.14%
Welfare/Social Services	3.94%	8.51%	9.52%	8.82%	9.34%
Sub-Total	5.75%	14.85%	14.29%	16.84%	12.81%
Education					
Instruction	52.52%	44.75%	42.53%	44.41%	44.36%
Administration, Attendance, and Health	3.72%	3.09%	2.64%	1.64%	2.07%
Pupil Transportation Services	4.06%	3.77%	4.87%	3.87%	2.92%
Operation and Maintenance Services	5.83%	7.46%	6.09%	4.85%	6.59%
School Food Services and Other Non-Instructional Operations	2.65%	2.91%	2.69%	2.85%	2.32%
Contributions to Community Colleges	0.01%	0.005%	0.01%	0.12%	0.03%
Sub-Total	68.79%	62.00%	58.84%	57.73%	58.30%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.57%	1.43%	0.05%	0.39%	2.00%
Cultural Enrichment	--	0.08%	0.04%	0.09%	0.03%
Public Libraries	1.31%	0.55%	0.62%	0.89%	0.48%
Sub-Total	2.88%	2.07%	0.71%	1.37%	2.51%
Community Development					
Planning and Community Development	1.39%	1.18%	1.36%	1.93%	2.20%
Environmental Management	0.0001%	0.04%	0.65%	--	0.09%
Cooperative Extension Program	0.05%	0.27%	0.14%	0.10%	0.12%
Sub-Total	1.45%	1.49%	2.16%	2.03%	2.40%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [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	0.12%	0.15%	0.32%	0.37%	0.17%
General and Financial Administration	1.38%	4.82%	2.07%	1.59%	3.62%
Board of Elections	0.18%	0.31%	0.15%	0.22%	0.14%
Sub-Total	1.68%	5.28%	2.54%	2.17%	3.92%
Judicial Administration					
Courts	1.33%	2.21%	1.49%	1.57%	1.19%
Commonwealth's Attorney	0.49%	0.89%	0.63%	0.60%	0.53%
Sub-Total	1.82%	3.11%	2.12%	2.17%	1.71%
Public Safety					
Law Enforcement and Traffic Control	3.15%	3.83%	3.64%	2.97%	3.91%
Fire and Rescue Services	1.79%	1.53%	0.43%	1.02%	5.50%
Correction and Detention	9.90%	12.51%	8.76%	3.37%	3.14%
Inspections	0.16%	0.29%	0.21%	0.26%	0.48%
Other Protection	0.59%	3.02%	0.37%	0.79%	1.83%
Sub-Total	15.60%	21.18%	13.42%	8.41%	14.87%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	0.04%	0.19%	0.32%	--	--
Sanitation and Waste Removal	1.77%	5.31%	3.31%	2.98%	2.26%
Maintenance of General Buildings and Grounds	0.66%	1.47%	0.54%	1.57%	3.34%
Sub-Total	2.47%	6.96%	4.18%	4.55%	5.60%
Health and Welfare					
Health	0.45%	0.49%	0.46%	0.44%	1.80%
Mental Health and Mental Retardation	5.68%	4.70%	4.20%	10.07%	2.09%
Welfare/Social Services	5.60%	7.74%	7.59%	7.49%	3.18%
Sub-Total	11.73%	12.93%	12.26%	18.00%	7.06%
Education					
Instruction	45.33%	33.98%	49.60%	42.20%	44.70%
Administration, Attendance, and Health	2.20%	2.41%	1.69%	1.39%	4.28%
Pupil Transportation Services	3.88%	4.14%	2.95%	3.21%	3.45%
Operation and Maintenance Services	5.54%	4.54%	4.99%	7.38%	6.38%
School Food Services and Other Non-Instructional Operations	3.42%	2.29%	3.37%	2.46%	2.31%
Contributions to Community Colleges	0.11%	0.02%	0.06%	0.06%	--
Sub-Total	60.47%	47.38%	62.66%	56.71%	61.11%
Parks, Recreation, and Cultural Services					
Parks and Recreation	0.73%	0.50%	0.04%	0.46%	0.87%
Cultural Enrichment	0.25%	0.09%	0.02%	0.07%	1.66%
Public Libraries	1.18%	0.92%	1.18%	0.54%	1.24%
Sub-Total	2.16%	1.51%	1.25%	1.08%	3.77%
Community Development					
Planning and Community Development	3.96%	1.45%	1.42%	6.81%	1.56%
Environmental Management	0.03%	0.08%	--	0.08%	0.35%
Cooperative Extension Program	0.07%	0.12%	0.17%	0.02%	0.04%
Sub-Total	4.07%	1.65%	1.59%	6.91%	1.96%
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, 2006, 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 2006
 [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	0.18%	0.36%	0.09%	0.73%	0.11%
General and Financial Administration	5.88%	7.13%	3.08%	4.49%	5.23%
Board of Elections	0.20%	0.32%	0.24%	0.27%	0.23%
Sub-Total	6.26%	7.81%	3.41%	5.49%	5.56%
Judicial Administration					
Courts	2.11%	1.06%	1.33%	2.31%	1.24%
Commonwealth's Attorney	0.53%	0.09%	0.83%	0.94%	0.53%
Sub-Total	2.64%	1.15%	2.17%	3.25%	1.77%
Public Safety					
Law Enforcement and Traffic Control	10.24%	11.38%	8.49%	6.06%	7.29%
Fire and Rescue Services	5.67%	0.83%	5.42%	0.74%	4.66%
Correction and Detention	3.19%	1.73%	3.69%	2.45%	4.82%
Inspections	1.25%	1.71%	0.27%	0.72%	0.41%
Other Protection	0.32%	1.06%	0.30%	1.13%	0.78%
Sub-Total	20.67%	16.71%	18.16%	11.10%	17.96%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.34%	7.79%	4.42%	6.59%	3.95%
Sanitation and Waste Removal	1.81%	14.05%	11.54%	2.86%	1.25%
Maintenance of General Buildings and Grounds	1.87%	3.53%	0.42%	1.13%	1.53%
Sub-Total	7.02%	25.37%	16.38%	10.58%	6.74%
Health and Welfare					
Health	1.40%	0.24%	0.78%	0.39%	0.40%
Mental Health and Mental Retardation	5.16%	1.95%	4.35%	5.02%	7.91%
Welfare/Social Services	10.89%	2.79%	8.34%	6.29%	13.97%
Sub-Total	17.45%	4.98%	13.47%	11.70%	22.29%
Education					
Instruction	26.88%	30.09%	27.53%	39.25%	28.01%
Administration, Attendance, and Health	3.38%	3.07%	1.90%	1.73%	2.40%
Pupil Transportation Services	1.12%	2.95%	1.05%	1.60%	1.42%
Operation and Maintenance Services	3.04%	--	2.91%	4.45%	4.08%
School Food Services and Other Non-Instructional Operations	0.87%	--	1.61%	1.90%	1.05%
Contributions to Community Colleges	0.003%	0.02%	0.07%	0.04%	0.01%
Sub-Total	35.29%	36.14%	35.07%	48.98%	36.97%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.97%	4.19%	4.45%	6.55%	4.51%
Cultural Enrichment	0.61%	0.62%	0.04%	0.02%	0.12%
Public Libraries	1.39%	1.05%	3.65%	0.76%	0.78%
Sub-Total	5.98%	5.87%	8.14%	7.33%	5.41%
Community Development					
Planning and Community Development	4.52%	1.90%	3.12%	1.56%	3.25%
Environmental Management	0.17%	0.01%	0.08%	0.01%	0.02%
Cooperative Extension Program	--	0.06%	--	--	0.02%
Sub-Total	4.69%	1.97%	3.20%	1.57%	3.30%
Nondepartmental/ ¹					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006
 [The symbol '--' denotes the complete absence of jurisdictional expenditures.]

Expenditure Category	Chesapeake City	Colonial Heights City	Covington City	Danville City	Emporia City
General Government Administration					
Legislative	0.13%	0.32%	0.26%	0.08%	0.68%
General and Financial Administration	4.08%	4.13%	5.14%	2.97%	5.94%
Board of Elections	0.22%	0.29%	0.35%	0.12%	0.25%
Sub-Total	4.43%	4.74%	5.75%	3.17%	6.88%
Judicial Administration					
Courts	1.95%	1.74%	0.37%	0.98%	7.83%
Commonwealth's Attorney	0.40%	1.07%	0.09%	0.56%	--
Sub-Total	2.35%	2.80%	0.46%	1.54%	7.83%
Public Safety					
Law Enforcement and Traffic Control	5.97%	8.54%	5.78%	6.17%	11.35%
Fire and Rescue Services	5.53%	5.69%	2.59%	4.73%	2.12%
Correction and Detention	3.25%	7.00%	4.45%	4.50%	7.84%
Inspections	0.59%	0.39%	0.56%	0.39%	0.73%
Other Protection	0.08%	0.46%	2.27%	0.89%	0.35%
Sub-Total	15.42%	22.07%	11.65%	16.67%	22.39%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.26%	4.35%	5.79%	5.03%	4.75%
Sanitation and Waste Removal	2.63%	2.21%	3.33%	2.26%	4.07%
Maintenance of General Buildings and Grounds	0.97%	1.16%	3.18%	1.96%	0.84%
Sub-Total	7.85%	7.71%	12.30%	9.25%	9.66%
Health and Welfare					
Health	1.05%	0.31%	0.43%	0.39%	0.27%
Mental Health and Mental Retardation	2.16%	2.80%	6.52%	4.54%	5.07%
Welfare/Social Services	3.62%	3.57%	6.99%	7.83%	6.17%
Sub-Total	6.82%	6.68%	13.94%	12.77%	11.52%
Education					
Instruction	45.74%	40.82%	35.66%	37.02%	26.21%
Administration, Attendance, and Health	2.10%	2.36%	2.45%	1.90%	1.54%
Pupil Transportation Services	3.27%	1.45%	1.07%	1.32%	2.96%
Operation and Maintenance Services	5.66%	5.31%	3.93%	5.26%	4.14%
School Food Services and Other Non-Instructional Operations	1.82%	1.52%	3.23%	2.04%	1.81%
Contributions to Community Colleges	0.01%	0.01%	--	0.01%	0.01%
Sub-Total	58.61%	51.46%	46.34%	47.56%	36.66%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.13%	2.70%	5.15%	3.55%	0.80%
Cultural Enrichment	0.03%	0.16%	2.65%	0.01%	--
Public Libraries	1.09%	1.13%	1.04%	0.76%	0.65%
Sub-Total	2.25%	3.98%	8.84%	4.31%	1.45%
Community Development					
Planning and Community Development	2.20%	0.54%	0.62%	4.71%	3.53%
Environmental Management	--	0.004%	0.01%	--	--
Cooperative Extension Program	0.06%	--	0.09%	0.02%	0.08%
Sub-Total	2.27%	0.54%	0.72%	4.73%	3.61%
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, 2006, 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 2006
 [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	0.28%	0.29%	0.72%	0.34%	0.05%
General and Financial Administration	6.95%	5.35%	5.47%	4.49%	4.07%
Board of Elections	0.23%	0.52%	0.33%	0.24%	0.23%
Sub-Total	7.46%	6.15%	6.52%	5.08%	4.35%
Judicial Administration					
Courts	0.66%	1.08%	0.60%	2.35%	0.68%
Commonwealth's Attorney	0.03%	0.07%	--	1.04%	--
Sub-Total	0.69%	1.15%	0.60%	3.40%	0.68%
Public Safety					
Law Enforcement and Traffic Control	11.31%	7.07%	8.13%	8.34%	7.20%
Fire and Rescue Services	10.68%	2.95%	3.34%	5.65%	1.42%
Correction and Detention	0.63%	2.49%	2.35%	7.60%	0.39%
Inspections	1.50%	0.48%	1.07%	0.87%	0.55%
Other Protection	--	0.30%	0.52%	1.12%	0.21%
Sub-Total	24.12%	13.29%	15.40%	23.59%	9.76%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	7.13%	5.35%	7.03%	4.05%	6.55%
Sanitation and Waste Removal	2.76%	1.50%	2.48%	3.14%	5.07%
Maintenance of General Buildings and Grounds	3.19%	2.22%	3.00%	1.78%	0.93%
Sub-Total	13.08%	9.08%	12.51%	8.97%	12.56%
Health and Welfare					
Health	0.96%	0.23%	0.47%	0.30%	0.53%
Mental Health and Mental Retardation	2.21%	1.46%	5.45%	5.24%	8.01%
Welfare/Social Services	2.56%	4.15%	5.84%	6.87%	6.57%
Sub-Total	5.73%	5.84%	11.76%	12.41%	15.11%
Education					
Instruction	30.00%	40.43%	32.20%	25.01%	37.28%
Administration, Attendance, and Health	2.15%	4.84%	2.98%	7.77%	1.91%
Pupil Transportation Services	1.87%	1.08%	1.69%	1.14%	1.51%
Operation and Maintenance Services	4.59%	6.14%	6.44%	3.77%	5.40%
School Food Services and Other Non-Instructional Operations	1.18%	3.50%	2.24%	1.40%	2.60%
Contributions to Community Colleges	0.003%	0.09%	--	0.01%	0.05%
Sub-Total	39.81%	56.08%	45.55%	39.10%	48.76%
Parks, Recreation, and Cultural Services					
Parks and Recreation	4.41%	1.82%	2.18%	3.16%	4.40%
Cultural Enrichment	0.06%	0.89%	--	0.18%	0.80%
Public Libraries	1.01%	2.98%	1.19%	1.50%	2.33%
Sub-Total	5.48%	5.69%	3.37%	4.83%	7.54%
Community Development					
Planning and Community Development	3.61%	2.33%	2.64%	2.62%	0.64%
Environmental Management	--	0.40%	--	0.01%	0.60%
Cooperative Extension Program	0.03%	--	--	--	--
Sub-Total	3.64%	2.73%	2.64%	2.64%	1.25%
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, 2006, 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 2006

[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	0.14%	0.20%	0.25%	0.28%	--
General and Financial Administration	3.64%	2.55%	3.50%	6.06%	4.12%
Board of Elections	0.13%	0.16%	0.18%	0.29%	0.11%
Sub-Total	3.91%	2.91%	3.94%	6.63%	4.23%
Judicial Administration					
Courts	0.84%	0.60%	1.43%	0.93%	1.57%
Commonwealth's Attorney	0.51%	0.15%	0.61%	--	0.82%
Sub-Total	1.34%	0.75%	2.04%	0.93%	2.39%
Public Safety					
Law Enforcement and Traffic Control	6.12%	6.54%	7.16%	10.44%	8.18%
Fire and Rescue Services	4.65%	5.54%	4.10%	5.09%	6.80%
Correction and Detention	3.67%	2.05%	5.88%	1.10%	5.29%
Inspections	0.56%	0.62%	0.41%	--	0.34%
Other Protection	0.70%	2.66%	0.36%	3.39%	0.24%
Sub-Total	15.70%	17.41%	17.91%	20.02%	20.85%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.87%	8.46%	5.30%	9.08%	5.24%
Sanitation and Waste Removal	2.21%	3.32%	2.21%	5.72%	2.34%
Maintenance of General Buildings and Grounds	1.93%	0.59%	0.04%	2.50%	1.97%
Sub-Total	8.01%	12.38%	7.55%	17.30%	9.55%
Health and Welfare					
Health	0.72%	0.34%	0.21%	1.28%	0.39%
Mental Health and Mental Retardation	5.23%	3.34%	3.02%	7.34%	7.51%
Welfare/Social Services	6.94%	7.78%	6.99%	4.28%	9.80%
Sub-Total	12.88%	11.47%	10.21%	12.89%	17.70%
Education					
Instruction	35.48%	37.76%	41.20%	29.03%	29.49%
Administration, Attendance, and Health	2.31%	2.36%	2.34%	2.20%	1.17%
Pupil Transportation Services	2.21%	1.90%	0.89%	--	1.77%
Operation and Maintenance Services	4.37%	4.07%	6.52%	2.56%	4.19%
School Food Services and Other Non-Instructional Operations	1.80%	1.60%	2.47%	1.00%	1.24%
Contributions to Community Colleges	--	0.05%	0.01%	--	--
Sub-Total	46.17%	47.74%	53.45%	34.79%	37.85%
Parks, Recreation, and Cultural Services					
Parks and Recreation	3.71%	4.41%	2.52%	2.92%	3.27%
Cultural Enrichment	1.72%	0.05%	0.03%	--	0.16%
Public Libraries	0.67%	0.69%	1.11%	0.48%	0.75%
Sub-Total	6.09%	5.15%	3.66%	3.40%	4.17%
Community Development					
Planning and Community Development	5.86%	2.20%	1.24%	3.83%	3.23%
Environmental Management	0.01%	--	--	0.20%	0.01%
Cooperative Extension Program	0.02%	--	--	--	0.01%
Sub-Total	5.89%	2.20%	1.24%	4.02%	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, 2006](#), 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 2006

[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%	0.48%	0.08%	0.11%	0.21%
General and Financial Administration	3.49%	6.80%	4.05%	4.27%	2.63%
Board of Elections	0.19%	0.26%	0.20%	0.09%	0.13%
Sub-Total	4.05%	7.54%	4.33%	4.47%	2.98%
Judicial Administration					
Courts	0.54%	0.42%	2.10%	0.72%	0.80%
Commonwealth's Attorney	0.20%	0.19%	0.92%	0.46%	0.77%
Sub-Total	0.74%	0.60%	3.01%	1.18%	1.56%
Public Safety					
Law Enforcement and Traffic Control	8.74%	6.43%	7.81%	6.79%	7.88%
Fire and Rescue Services	1.97%	4.36%	3.81%	4.83%	5.27%
Correction and Detention	3.00%	1.09%	4.96%	4.06%	5.77%
Inspections	0.85%	0.84%	0.63%	0.46%	0.30%
Other Protection	1.26%	0.21%	0.13%	0.14%	0.91%
Sub-Total	15.82%	12.93%	17.35%	16.29%	20.13%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.20%	1.94%	6.01%	4.25%	4.99%
Sanitation and Waste Removal	2.02%	1.41%	2.26%	1.69%	2.06%
Maintenance of General Buildings and Grounds	0.33%	2.05%	1.15%	1.22%	2.33%
Sub-Total	6.54%	5.39%	9.42%	7.16%	9.38%
Health and Welfare					
Health	0.47%	0.10%	0.30%	0.42%	1.08%
Mental Health and Mental Retardation	1.96%	1.72%	5.16%	3.64%	2.48%
Welfare/Social Services	4.72%	7.31%	4.24%	8.19%	10.26%
Sub-Total	7.15%	9.13%	9.71%	12.25%	13.82%
Education					
Instruction	47.06%	42.72%	33.65%	37.56%	33.83%
Administration, Attendance, and Health	2.97%	4.10%	5.74%	3.16%	1.52%
Pupil Transportation Services	2.32%	2.92%	1.56%	2.47%	1.37%
Operation and Maintenance Services	5.20%	8.48%	4.37%	4.80%	4.60%
School Food Services and Other Non-Instructional Operations	1.66%	1.91%	2.04%	2.10%	2.97%
Contributions to Community Colleges	--	0.03%	0.04%	--	0.001%
Sub-Total	59.20%	60.17%	47.40%	50.09%	44.28%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.20%	2.99%	2.20%	3.43%	2.26%
Cultural Enrichment	0.83%	--	--	0.44%	1.97%
Public Libraries	1.25%	1.16%	0.86%	0.77%	0.99%
Sub-Total	3.29%	4.15%	3.06%	4.64%	5.22%
Community Development					
Planning and Community Development	3.14%	0.08%	5.71%	3.87%	2.63%
Environmental Management	0.004%	--	--	0.001%	--
Cooperative Extension Program	0.06%	--	0.02%	0.04%	--
Sub-Total	3.20%	0.08%	5.72%	3.91%	2.63%
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, 2006, 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 2006

[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	0.12%	0.20%	0.28%	0.21%	0.25%
General and Financial Administration	3.99%	2.68%	4.79%	3.99%	5.18%
Board of Elections	0.42%	0.29%	0.34%	0.14%	0.30%
Sub-Total	4.53%	3.17%	5.41%	4.34%	5.73%
Judicial Administration					
Courts	1.76%	1.72%	0.72%	1.29%	2.15%
Commonwealth's Attorney	0.18%	0.81%	--	0.67%	1.37%
Sub-Total	1.94%	2.53%	0.72%	1.96%	3.52%
Public Safety					
Law Enforcement and Traffic Control	8.74%	7.63%	5.98%	7.84%	8.54%
Fire and Rescue Services	1.11%	5.34%	6.88%	8.52%	3.86%
Correction and Detention	7.72%	8.20%	0.93%	5.38%	3.37%
Inspections	0.67%	0.03%	0.61%	0.86%	0.50%
Other Protection	0.08%	0.15%	0.47%	0.80%	1.83%
Sub-Total	18.32%	21.37%	14.88%	23.40%	18.10%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	6.63%	3.50%	3.31%	2.37%	7.37%
Sanitation and Waste Removal	2.83%	1.04%	1.52%	3.35%	3.40%
Maintenance of General Buildings and Grounds	1.67%	2.91%	0.57%	2.27%	0.95%
Sub-Total	11.12%	7.46%	5.40%	7.99%	11.73%
Health and Welfare					
Health	0.31%	0.62%	0.68%	0.51%	0.22%
Mental Health and Mental Retardation	4.26%	3.14%	2.14%	2.60%	5.73%
Welfare/Social Services	6.24%	12.79%	1.67%	7.50%	5.13%
Sub-Total	10.81%	16.55%	4.48%	10.62%	11.08%
Education					
Instruction	36.24%	33.06%	48.21%	34.69%	33.35%
Administration, Attendance, and Health	2.60%	3.19%	4.81%	2.10%	2.77%
Pupil Transportation Services	0.92%	1.70%	2.54%	1.74%	1.11%
Operation and Maintenance Services	4.64%	4.84%	5.21%	5.42%	3.40%
School Food Services and Other Non-Instructional Operations	1.62%	2.03%	1.19%	2.23%	1.72%
Contributions to Community Colleges	0.05%	0.01%	--	--	0.02%
Sub-Total	46.06%	44.83%	61.96%	46.18%	42.37%
Parks, Recreation, and Cultural Services					
Parks and Recreation	2.08%	1.08%	2.63%	2.69%	3.39%
Cultural Enrichment	0.10%	0.61%	--	0.75%	0.07%
Public Libraries	0.43%	0.94%	1.98%	0.65%	1.87%
Sub-Total	2.61%	2.64%	4.61%	4.09%	5.34%
Community Development					
Planning and Community Development	4.60%	1.41%	2.55%	1.43%	2.11%
Environmental Management	--	0.01%	--	--	0.02%
Cooperative Extension Program	--	0.03%	--	--	--
Sub-Total	4.60%	1.45%	2.55%	1.43%	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, 2006, 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 2006

[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	0.37%	0.26%	0.44%	0.28%	0.18%
General and Financial Administration	7.43%	3.21%	4.50%	3.82%	5.07%
Board of Elections	0.12%	0.12%	0.26%	0.14%	0.12%
Sub-Total	7.93%	3.59%	5.20%	4.24%	5.37%
Judicial Administration					
Courts	1.39%	1.24%	1.57%	1.32%	1.55%
Commonwealth's Attorney	0.64%	0.56%	0.42%	0.73%	0.80%
Sub-Total	2.03%	1.80%	1.99%	2.05%	2.35%
Public Safety					
Law Enforcement and Traffic Control	9.94%	6.36%	8.66%	7.03%	6.27%
Fire and Rescue Services	6.97%	5.88%	7.80%	3.50%	6.24%
Correction and Detention	3.41%	4.02%	1.13%	6.69%	3.09%
Inspections	0.43%	0.76%	0.62%	0.57%	0.88%
Other Protection	0.33%	1.23%	0.80%	0.09%	0.22%
Sub-Total	21.08%	18.25%	19.01%	17.88%	16.70%
Public Works					
Maintenance of Highways, Streets, Bridges, and Sidewalks	4.70%	2.83%	5.85%	5.34%	2.50%
Sanitation and Waste Removal	1.59%	3.12%	5.65%	3.80%	1.52%
Maintenance of General Buildings and Grounds	2.29%	3.16%	1.54%	2.25%	0.95%
Sub-Total	8.57%	9.11%	13.03%	11.39%	4.96%
Health and Welfare					
Health	0.96%	0.41%	0.30%	0.35%	1.32%
Mental Health and Mental Retardation	4.54%	4.82%	4.06%	9.35%	3.43%
Welfare/Social Services	10.71%	11.36%	2.14%	6.02%	5.69%
Sub-Total	16.21%	16.59%	6.50%	15.71%	10.43%
Education					
Instruction	31.01%	34.75%	37.30%	32.53%	40.79%
Administration, Attendance, and Health	1.88%	2.12%	1.71%	2.40%	2.81%
Pupil Transportation Services	1.41%	2.09%	1.37%	1.33%	3.33%
Operation and Maintenance Services	4.40%	5.09%	3.64%	3.02%	5.51%
School Food Services and Other Non-Instructional Operations	1.39%	1.79%	2.03%	1.33%	2.19%
Contributions to Community Colleges	--	--	--	0.01%	--
Sub-Total	40.09%	45.84%	46.05%	40.62%	54.64%
Parks, Recreation, and Cultural Services					
Parks and Recreation	1.46%	1.25%	5.50%	2.96%	2.34%
Cultural Enrichment	0.68%	0.11%	0.31%	0.06%	--
Public Libraries	0.70%	0.88%	1.32%	1.56%	0.63%
Sub-Total	2.84%	2.24%	7.12%	4.58%	2.97%
Community Development					
Planning and Community Development	1.11%	2.53%	1.07%	3.35%	2.53%
Environmental Management	0.13%	0.06%	--	0.18%	--
Cooperative Extension Program	--	0.01%	0.02%	0.01%	0.03%
Sub-Total	1.24%	2.60%	1.09%	3.53%	2.56%
Nondepartmental/1					
Sub-Total	--	--	--	--	--
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%

1

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

2

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Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2006, 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 2006

[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%	0.27%	0.68%	0.11%
General and Financial Administration	2.67%	3.57%	4.90%	3.34%
Board of Elections	0.11%	0.15%	0.34%	0.14%
Sub-Total	2.87%	3.99%	5.93%	3.60%
Judicial Administration				
Courts	0.61%	1.36%	1.10%	1.47%
Commonwealth's Attorney	0.58%	0.63%	--	0.74%
Sub-Total	1.19%	1.99%	1.10%	2.21%
Public Safety				
Law Enforcement and Traffic Control	7.05%	6.44%	10.84%	8.07%
Fire and Rescue Services	3.76%	3.46%	8.38%	4.18%
Correction and Detention	2.64%	3.88%	5.92%	7.07%
Inspections	0.14%	0.56%	1.28%	0.65%
Other Protection	0.39%	1.36%	0.20%	1.49%
Sub-Total	13.98%	15.71%	26.62%	21.46%
Public Works				
Maintenance of Highways, Streets, Bridges, and Sidewalks	3.53%	7.71%	5.14%	5.32%
Sanitation and Waste Removal	2.42%	3.22%	2.23%	1.13%
Maintenance of General Buildings and Grounds	2.56%	1.56%	3.68%	1.34%
Sub-Total	8.52%	12.49%	11.05%	7.79%
Health and Welfare				
Health	0.21%	0.34%	0.72%	0.24%
Mental Health and Mental Retardation	3.24%	6.84%	4.03%	2.22%
Welfare/Social Services	4.61%	4.61%	5.31%	7.59%
Sub-Total	8.06%	11.80%	10.07%	10.04%
Education				
Instruction	43.33%	35.98%	17.45%	40.29%
Administration, Attendance, and Health	1.65%	2.94%	1.43%	2.23%
Pupil Transportation Services	2.18%	1.32%	1.45%	1.57%
Operation and Maintenance Services	6.85%	5.57%	2.40%	3.30%
School Food Services and Other Non-Instructional Operations	1.92%	1.68%	0.78%	1.68%
Contributions to Community Colleges	0.001%	0.03%	--	0.23%
Sub-Total	55.94%	47.52%	23.51%	49.30%
Parks, Recreation, and Cultural Services				
Parks and Recreation	2.24%	2.35%	3.83%	2.43%
Cultural Enrichment	0.72%	0.14%	0.42%	0.36%
Public Libraries	1.44%	1.50%	3.00%	0.55%
Sub-Total	4.40%	4.00%	7.25%	3.35%
Community Development				
Planning and Community Development	5.03%	0.92%	14.47%	2.21%
Environmental Management	0.001%	1.59%	--	0.05%
Cooperative Extension Program	0.02%	--	--	--
Sub-Total	5.04%	2.51%	14.47%	2.26%
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, 2006, Exhibits C and C-1 through C-8.

Staff, Commission on Local Government